



Township of Abington

2026 Draft Proposed Budget

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TOWNSHIP OF ABINGTON

FY 2026 BUDGET

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For more information, please visit: www.abingtonpa.gov/2026budget



Thomas Hecker, *Board President*
Matthew Vahey, *Board Vice President*
Christopher S. Christman, *Township Manager*

TOWNSHIP OF ABINGTON

Letter of Transmittal

October 17, 2025

Dear Members of the Abington Township Board of Commissioners:

I am pleased to present the draft proposed FY 2026 Budget. This document has been prepared in a format consisting of three (3) sections as follows:

Letter of Transmittal

The Letter of Transmittal is an overview of the budget in commentary form, generally referred to as the Budget Message. It is prepared to provide the Board of Commissioners, Administrative staff, and Township residents with a narrative review of significant factors affecting the budget, and highlights areas of relative importance in understanding the financial section.

Operating Budgets

The FY 2026 Budget consists of a total of ten (10) funds (8 operating funds and 2 capital improvement funds) and details in line item format the projected revenues and proposed expenditures for the forthcoming year. Due to its size, a summary of the General Fund by revenue and expense category is also provided. An overall summary of the ten (10) funds provides a financial snapshot of the Township.

Capital Projects Summary

The Capital Projects summary provides a snapshot of all capital projects the Township may consider in the ensuing fiscal year(s), if appropriate funds are available. By noting all capital projects within this section of the budget, it allows administrative staff to assist the Board of Commissioners in achieving their capital project priorities.

The FY 2026 budget was developed by analyzing trends in revenues and expenditures from prior years, reviewing line item details, evaluating the appropriateness of current programs and services, and considering present economic conditions. Resources are allocated with the intent of maintaining accustomed service levels. The budget document is designed to provide the necessary information to understand and evaluate Township services from a financial perspective.



Budget Formation

The budget is prepared in line item format in accordance with the Pennsylvania Chart of Accounts for local governments published by the State Department of Community and Economic Development (DCED). Following this format provides uniformity of account numbers and titles among department budgets and operating funds. This format establishes the practice of separating capital items from annual operating budgets.

Uniformity in the budget format will permit department managers to better understand their department budgets from year-to-year when reviewing monthly financial reports and coding invoices for payment. This translates to more accurate cost accounting.

General Overview

Township property taxes support the general fund, as well as special purpose services such as the purchase of paving, park maintenance, and police vehicles. Real estate taxes provide 32% of total general fund operating revenues and are often the focus of most public scrutiny. Based on a Township-wide assessed valuation of \$3,417,823,267 the proposed tax levy of 6.172 mills generates \$20,672,909, assuming a 98% collection rate, to support municipal services.

For the Township homeowner with an assessed value of \$150,000, the total real estate tax paid to the Township is \$925.80, an increase of \$37.50 from FY 2025. A summary of historical Township millage rates and their associated values is provided as an attachment to the budget in the foregoing pages.

This budget maintains municipal services at or above present levels. This is important to meet the public demand for municipal services. Appropriations in the FY 2026 Budget provide the resources needed to continue the high level of service our residents have come to expect and enjoy. Revenue to support those appropriations comes from a variety of sources; including, but not limited to: real estate taxes, Act 511 taxes, and permit fees from residential/ commercial renovations and new development.

Overview of the 2026 Budget

The Township arranges its functions within the budget among ten (10) different funds (8 operating funds and 2 capital improvement funds), each with a specific purpose. While General Fund monies can be used for any legal expenditure, other funds have restrictions on the use of available dollars. As such, the revenues and expenditures in each of the other funds are specific to that fund and their legally allowable purpose(s).

The 2026 budget is presented with a 0.25 mill increase and an increase of the refuse fee in the amount of \$125. The request for an increase is predicated on four (4) factors that have a direct impact on the upcoming



fiscal year. They include:

- **Declining Assessed Value** - Since 2018, the Township has seen its overall assessed value decline resulting in under performance of the millage rate for budgetary purposes.
- **Reassessments** - Willow Grove Mall Reassessment is estimated to impact the budget with a revenue loss that could range anywhere between \$985,000 to \$1.3 million in FY 2026.
- **Pension Plan MMO** - Due to changes in the Township's pension plan mortality table, additional pension costs are required through the MMO. These costs increased by \$1.9 million over FY 2025 costs.
- **Transfer Station Bid** - Changes in the recycling and solid waste market have had a direct impact on the bids the Township received earlier the summer of 2025, while costs of equipment have substantially risen since 2020. In order for the Township to continue to provide the same level of service, an increase in the refuse rate was required. An increase of \$125 has been factored into this budget.

In order for the Township to continue to provide public services at accustomed levels without a reduction in manpower or alteration in service delivery, an increase in the real estate tax rate is warranted.

A narrative summary of each fund is as follows:

General Fund

The General Fund is the Township's operating budget for general municipal purposes and includes appropriations for general government operations. This includes the following: administration and finance; legal; engineering and other professional services; police services; library services; community development; parks and recreation; technology; highway and facilities maintenance; and to support the work of both elected and appointed boards and commissions.

2026 Revenues

The primary revenue sources for the General Fund are real estate taxes, Act 511 taxes, permit fees, grants, state-shared entitlements, and charges for service. Act 511 is enabling legislation that allows municipalities to collect an Earned Income Tax (EIT), Real Estate Transfer Tax, Business Privilege, Mercantile and Local Services Tax. Act 511 taxes will generate an estimated \$21,500,000 million in FY 2026 or approximately 41% of total General Fund projected revenues.

As we prepare for 2026, the projected General Fund balance being carried forward is anticipated to be at \$21,045,905. Total available General Fund revenue in the FY 2026 budget is estimated at \$50,914,463. This revenue projection is based on an analysis of tax collection experience,



anticipated development activity, and economic trends.

Other sources of revenue include interest on investments, cable television franchise fees, fines, and program revenues. Revenue from permit activity in the budget is projected to increase by 8.1% over the adopted FY 2025 budget.

2026 Appropriations

Total General Fund Expenditures in FY 2026, including interfund transfers, are anticipated at \$52,274,675. The FY 2026 projected year-end fund balance of the General Fund is anticipated at \$19,685,693. The FY 2026 budget, following GFOA guidelines for fund balances, has a cash reserve of three (3) months of operating expenditures equal to \$13,068,669. The Unassigned General Fund balance remaining is estimated at \$7,977,236. That balance is further allocated between OPEB liabilities, Capital Fund expenditures and Fund Equity available. The Administration is recommending changes in the modeling of this fund balance policy to meet the demand for public services while continuing to build fund equity for unforeseen circumstances in the future.

With the exception of personnel related expenses, appropriations for operating supplies, legal and professional services, minor equipment, dues, subscriptions and memberships, office equipment lease and maintenance costs, and property and liability along with workers compensation insurance remain at or below 2025 levels.

Sewer Operations Fund

The Sewer Operations Fund fully supports the operations of the Wastewater Treatment Plant. The FY 2026 total operating revenue available for appropriation is anticipated at \$9,673,016 and total operating expenditures are estimated at \$9,307,485. There is no rate increase for FY 2026.

Fire Fund

The Fire Fund supports the Abington Township Fire Department operations and capital needs and provides resources to the Township's five (5) Volunteer Fire Companies. For FY 2026, total operating revenue available for appropriation is anticipated at \$3,687,398 and total operating expenditures are estimated at \$3,254,717. This will leave a fund balance of \$618,677 at the end of FY 2026. It should be noted that the long-term stability of this fund should be evaluated on an annual basis. Small tax increases over time for this public service will be warranted.



Refuse Fund

The Refuse Fund fully supports the operations and capital expenditures of the solid waste management system, including trash and recycling. For FY 2026, total operating revenue available for appropriation is anticipated at \$8,653,328 and total operating expenditures are estimated at \$7,035,124. This will leave a fund balance of \$2,171,989 at the end of FY 2026. The Refuse Fund contains a \$125 fee increase and revenues depicted reflect the increase.

Debt Service Fund

The Debt Service Fund accounts for tax revenues and expenditures used to meet debt obligations for the Township of Abington. The total debt service payment, including machine leases and rentals, for FY 2026 is \$27,396. The Township currently has no outstanding bonds or notes.

Liquid Fuels Fund (Highway Aid)

The Liquid Fuels Fund is subsidized completely by the Commonwealth of Pennsylvania's Department of Transportation - Bureau of Municipal Services – Liquid Fuels Funding. Fuel taxes are based on the total miles of locally owned roads and streets in Abington Township plus the most recent United States Federal Census figures on record. Abington Township has approximately 184 miles of locally owned roads and the population at the time when the FY 2026 allocation was calculated was approximately 58,502.

For FY 2026, total operating revenue available for appropriation is anticipated at \$1,689,477 and total operating expenditures are estimated at \$1,814,819. Available fund balance will be used to cover the difference. Expenditures within this fund are limited to equipment purchase; snow and ice removal; signs and road striping; road repair; road resurfacing and some personnel costs.

Other Post Employment Benefit (OPEB) Fund

The OPEB Fund accounts for retiree medical benefit plans and related services, including anticipated future liability costs. For FY 2026, total operating revenue available for appropriation is anticipated at \$2,115,750 and total operating expenditures are estimated at \$1,915,750.

Workers' Comp Fund

The Workers' Comp Fund supports the Township's insured workers' compensation program with the Delaware Valley Workers' Compensation Trust. In FY 2026, total operating revenue available for appropriation is anticipated at \$30,500 and total operating expenditures are estimated at \$1,073,128. The available 2025 year-end fund balance of \$2,205,749 will account for transfers to the general, sewer and



refuse funds to cover the costs of the insurance.

The Workers' Comp Fund was established at a time when the Township was self-insured for Workers' Compensation Claims. As the Township now participates in a pooled liability trust with Delaware Valley Trusts, this fund should be phased out over time as it is no longer required.

Capital Reserve Fund

The Capital Reserve Fund details revenues and expenditures related to capital equipment purchases and construction projects authorized by the Board of Commissioners. Capital expenditures may include building improvements, computer upgrades, traffic signal improvements, fleet vehicles and equipment acquisition.

Revenues in the Capital Projects Fund come from a variety of sources including transfers from the General Fund and/or bond proceeds. The estimated fund balance at 1/1/2026 is \$6,850,681, the FY 2026 total revenue available for appropriation is \$60,000. The recommended Capital expenditures are expected to be \$4,096,922. Prior to the application of the Township's fund balance policy, the remaining 2026 year end fund balance will be \$2,813,759.

Sewer Capital Fund

The Sewer Capital Fund is supported by transfers from the Sewer Operations Fund and provides capital funding for the Abington Township Wastewater plant facilities. Total expenditures for FY 2026 are anticipated at \$1,580,000 with revenues projected at \$91,250. No transfer is needed for FY 2026.

Conclusion

An analysis of the FY 2026 Budget will show that the Township is maintaining municipal services in such areas as police protection, code enforcement, fire protection, and public works at or above present levels. Certainly, with the provision of excellent government services, the demand for Township services continues to increase.

As we begin to look to FY 2026 and beyond, the Township should continue to stay the course and work to build reserve funds to prepare to offset future uncertainties. Additionally, the Administration is committed to continued evaluation of service delivery methods and evaluating our personnel levels to ensure service delivery continues at expected levels.



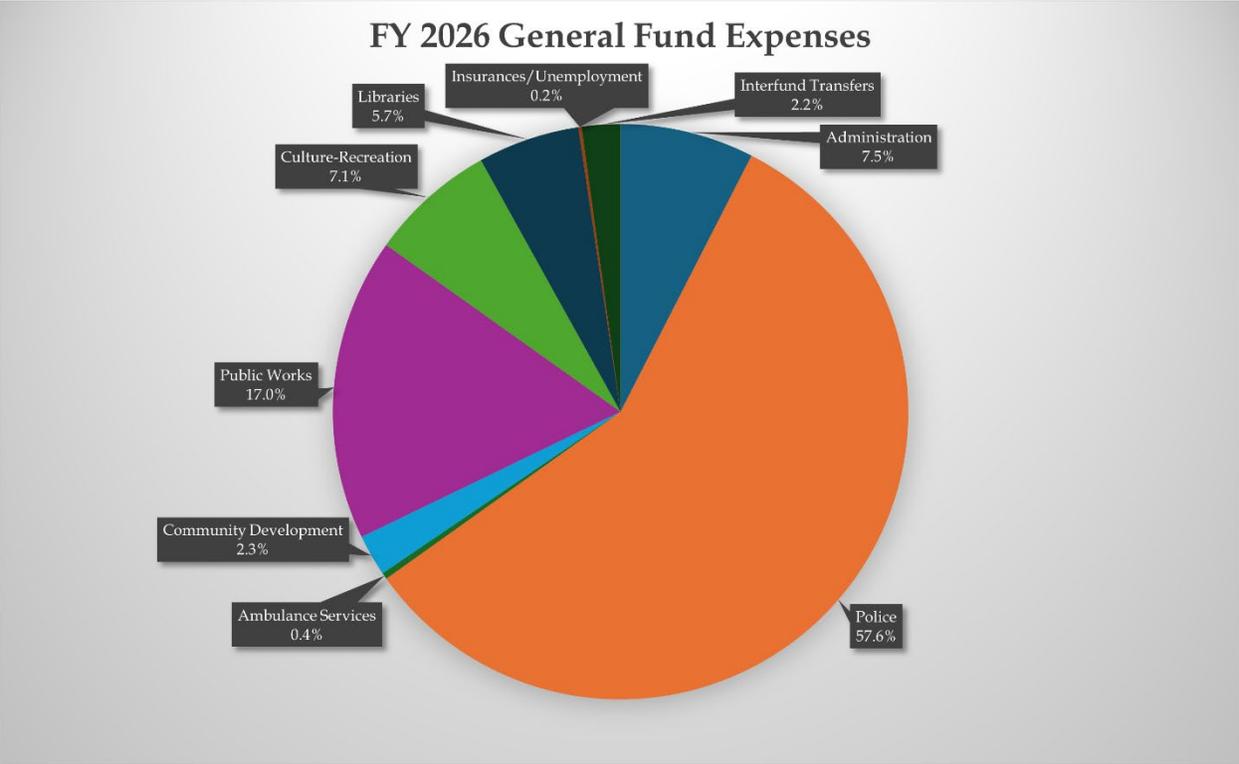
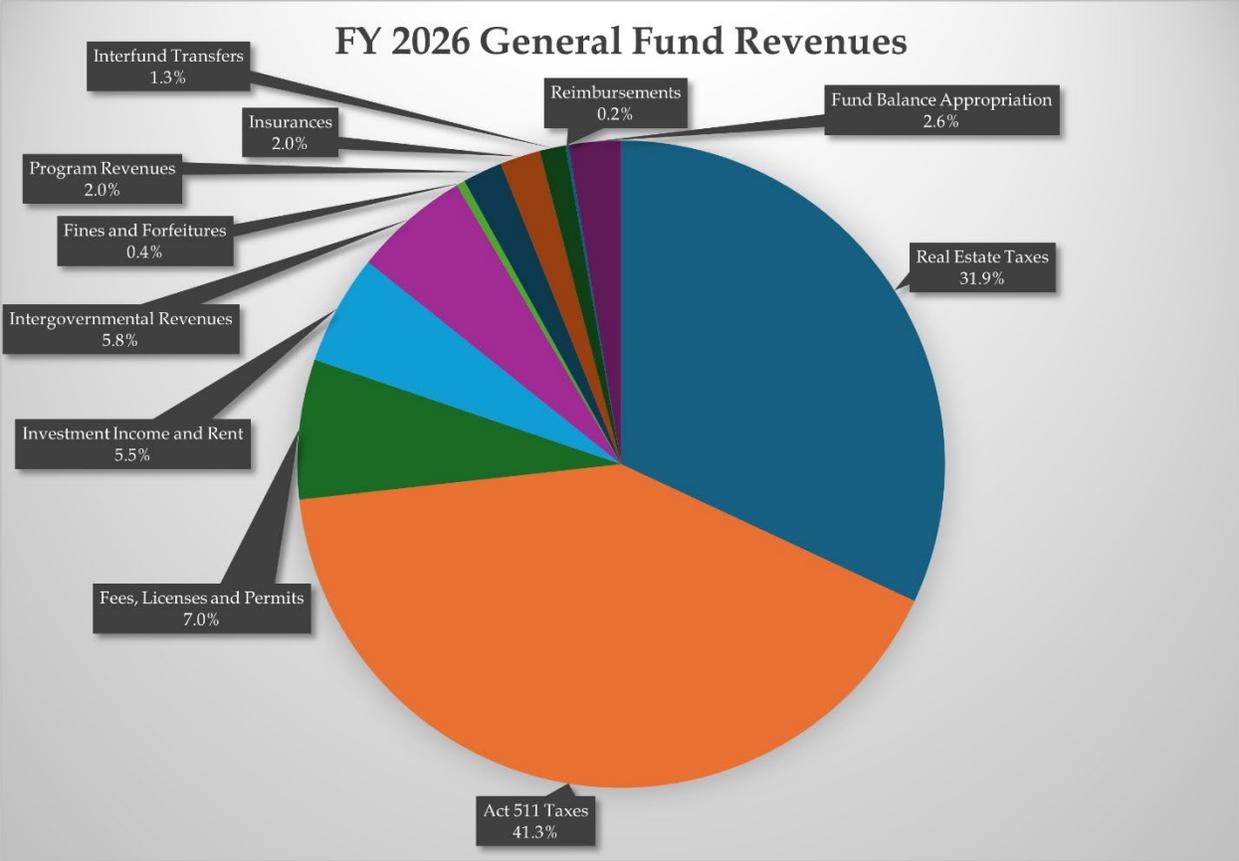
Finally, as noted in the foregoing, the FY 2026 Budget provides the necessary resources to achieve the priorities, goals, objectives and policies of the Board of Commissioners and for the Township to continue to fulfill its obligation to provide for the health, safety, and welfare of the community.

Respectfully submitted,

Christopher S. Christman
Township Manager

TOWNSHIP OF ABINGTON
FY 2026 BUDGET
SUMMARY OF OPERATING & CAPITAL FUNDS

	FY 2025		FY 2026		Variance	% Change
	<u>Appropriations</u>		<u>Appropriations</u>			
<u>Operating Funds</u>						
General	\$ 49,925,345	\$	52,274,675	\$	2,349,330	4.71%
Sewer Operations	9,236,429		9,307,485		71,056	0.77%
Fire	2,710,929		3,254,717		543,788	20.06%
Refuse	6,280,023		7,035,124		755,101	12.02%
Debt Service	24,144		27,396		3,252	13.47%
Highway Aid	1,682,428		1,814,819		132,391	7.87%
Other Post Employment Benefits	1,663,200		1,915,750		252,550	15.18%
Workers' Comp	47,700		1,073,128		1,025,428	2149.74%
Subtotal	\$ 71,570,198	\$	76,703,094	\$	5,132,896	7.17%
<u>Capital Funds</u>						
Sewer Operations	\$ 1,070,000	\$	925,000	\$	(145,000)	-13.55%
Fire Capital	575,000		482,631		(92,369)	-16.06%
Capital Projects	6,574,418		4,096,922		(2,477,496)	-37.68%
Refuse Capital	95,000		1,340,000		1,245,000	1310.53%
Highway Aid Capital	699,500		316,000		(383,500)	-54.82%
Sewer Capital	705,000		1,580,000		875,000	124.11%
Subtotal	\$ 9,718,918	\$	8,740,553	\$	(978,365)	-10.07%
Grand Total	\$ 81,289,116	\$	85,443,647	\$	4,154,531	5.11%



TOWNSHIP OF ABINGTON

FY 2026 BUDGET

ALL FUNDS

	FY 2025 Annual Budget	09/30/2025 YTD Actuals	FY 2026 Annual Budget
GENERAL FUND (01)			
Revenue			
301 - Real Estate Taxes			
01-10404-301-000000 - R.E. Taxes-Dlq Penalty/Intrst.	\$ 10,000	\$ 11,658	\$ 12,000
01-10405-301-2011DT - R.E. Taxes - Delinquent	200	209	100
01-10405-301-2012DT - R.E. Taxes - Delinquent	500	300	200
01-10405-301-2013DT - R.E. Taxes - Delinquent	750	564	500
01-10405-301-2016DT - R.E. Taxes - Delinquent	200	-	100
01-10405-301-2017DT - R.E. Taxes - Delinquent	250	134	100
01-10405-301-2018DT - R.E. Taxes - Delinquent	300	589	250
01-10405-301-2019DT - R.E. Taxes - Delinquent	500	249	400
01-10405-301-2020DT - R.E. Taxes - Delinquent	1,000	310	500
01-10405-301-2021DT - R.E. Taxes - Delinquent	2,500	46	850
01-10405-301-2022DT - R.E. Taxes - Delinquent	10,000	1,144	3,000
01-10405-301-2023DT - R.E. Taxes - Delinquent	25,000	49,850	10,000
01-10405-301-2024DT - R.E. Taxes - Delinquent	75,000	101,555	25,000
01-10405-301-2025DT - R.E. Taxes - Delinquent	-	-	90,000
01-11404-301-000000 - R.E. Taxes - Dlq Commissions	(1,000)	38	100
01-12101-301-000000 - R.E. Taxes Assess. Settlements	170,000	156,281	(1,104,739)
01-12600-301-000000 - R.E. Taxes - Interims	5,000	4,501	5,000
01-21200-301-000000 - R.E. Taxes - Prior Year's Levy	500	3,308	3,000
01-39100-301-000000 - R.E. Taxes-Current Year's Levy	16,880,918	16,524,727	17,654,442
Subtotal 301	\$ 17,181,618	\$ 16,855,463	\$ 16,700,803
310 - Local Tax Enabling Act Taxes			
01-10110-310-000000 - R.E. Transfer Tax	\$ 1,350,000	\$ 1,089,395	\$ 1,425,000
01-10210-310-000000 - Earned Income Tax-Curr Yr Levy	10,750,000	6,404,868	11,400,000
01-10310-310-000000 - Mercantile Taxes	2,500,000	2,554,853	2,750,000
01-10360-310-000000 - Business Privilege Tax	5,000,000	4,550,083	4,600,000
01-11510-310-000000 - Local Serv. Tax - Curr Yr Levy	1,450,000	773,193	1,490,000
01-12360-310-000000 - Business Tax Refunds	(75,000)	(67,803)	(75,000)
Subtotal 310	\$ 20,975,000	\$ 15,304,589	\$ 21,590,000

	FY 2025 Annual Budget	09/30/2025 YTD Actuals	FY 2026 Annual Budget
320 - Licenses and Permits			
01-10400-320-000000 - Engineering Permit Fees	\$ 80,000	\$ 51,187	\$ 80,000
Subtotal 320	\$ 80,000	\$ 51,187	\$ 80,000
321 - Business Licenses and Permits			
01-10350-321-000000 - Contractor Registration Fees	\$ 40,000	\$ 28,125	\$ 40,000
01-10800-321-000000 - Franchise Fees	1,000,000	480,165	980,000
01-15600-321-000000 - Professional/Occupational Fees	1,000	3,400	3,000
Subtotal 321	\$ 1,041,000	\$ 511,690	\$ 1,023,000
331 - Fines			
01-10121-331-000000 - Violations-Ordinances Etc.	\$ 5,500	\$ 3,443	\$ 5,500
01-10140-331-000000 - Parking Violation Fines	15,000	11,257	15,000
01-12119-331-000000 - Vehicle Code Violations	80,000	64,462	90,000
01-15101-331-000000 - Court-Video Arraignment Fees	30,000	25,721	30,000
01-25100-331-000000 - Court-District Magistrate	115,000	80,914	115,000
Subtotal 331	\$ 245,500	\$ 185,797	\$ 255,500
341 - Interest Earnings			
01-26100-341-000000 - Interest on Investments	\$ 2,400,000	\$ 1,758,662	\$ 2,400,000
Subtotal 341	\$ 2,400,000	\$ 1,758,662	\$ 2,400,000
342 - Rents and Royalties			
01-20200-342-000000 - Rent Of Property	\$ 450,000.00	\$ 482,834.00	\$ 475,000.00
Subtotal	\$ 450,000.00	\$ 482,834.00	\$ 475,000.00
350 - Intergovernmental Revenue			
01-18001-350-000000 - DEA Task Force	\$ 75,000.00	\$ 153,222.00	\$ 125,000.00
01-18002-350-000000 - Drug Task Force-HIDTA-HSI	5,000	19,510	30,000
Subtotal 350	\$ 80,000.00	\$ 172,732.00	\$ 155,000.00
355 - State Shared Revenues			
01-10040-355-000000 - Alcohol Beverage Licenses	\$ 10,000	\$ 13,450	\$ 12,500
01-11310-355-000000 - Pension System State Aid	1,864,924	2,179,674	2,179,673
01-24010-355-000000 - Purta Fees	32,000	-	35,000
Subtotal 355	\$ 1,906,924	\$ 2,193,124	\$ 2,227,173

	FY 2025 Annual Budget	09/30/2025 YTD Actuals	FY 2026 Annual Budget
359 - Payments In Lieu Of Taxes			
01-90000-359-000000 - Payment in Lieu of Taxes	\$ 637,000	\$ 182,602	\$ 660,000
Subtotal 359	\$ 637,000	\$ 182,602	\$ 660,000
361 - Zoning Fees			
01-14340-361-000000 - Hearing Fees	\$ 35,000	\$ 23,925	\$ 35,000
01-14350-361-000000 - Other Zoning Fees	10,000	14,375	12,000
01-14400-361-000000 - Plan Review Fees	1,000	2,400	2,000
Subtotal 361	\$ 46,000	\$ 40,700	\$ 49,000
361 - Zoning Fees			
01-10130-362-000000 - Alarm Fees	\$ 15,000	\$ 12,615	\$ 16,000
01-10430-362-000000 - Plumbing Lic. and Permit Fees	70,000	51,078	70,000
01-12410-362-000000 - Building Permits	1,150,000	1,181,577	1,250,000
01-13118-362-000000 - Police Reports	45,000	27,671	42,000
01-28100-362-000000 - Contracted Police Services	676,300	412,753	812,769
Subtotal 361	\$ 1,956,300	\$ 1,685,694	\$ 2,190,769
363 - Highways and Streets			
01-11210-363-000000 - Parking Meter Fees	\$ 25,000	\$ 42,071	\$ 70,000
01-12510-363-000000 - Contracted Snow Removal	187,056	21,144	193,970
Subtotal 363	\$ 212,056	\$ 63,215	\$ 263,970
364 - Sanitation			
01-11500-364-000000 - Recyclable Materials	-	\$ 510	-
Subtotal 364	\$ -	\$ 510	\$ -
365 - Health			
01-14600-365-000000 - Health Costs Reimbursements	\$ 335,000	\$ 190,580	\$ 955,286
Subtotal 365	\$ 335,000	\$ 190,580	\$ 955,286
367 - Culture-Recreation			
01-12110-367-000000 - Swimming Pool Fees	\$ 390,000	\$ 398,423	\$ 420,000
01-23200-367-000000 - Recreation Program Fees	225,000	97,588	190,000
01-30100-367-000000 - Recreation Fees	430,000	210,549	423,604
Subtotal 367	\$ 1,045,000	\$ 706,560	\$ 1,033,604

	FY 2025 Annual Budget	09/30/2025 YTD Actuals	FY 2026 Annual Budget
373 - Fuel Reimbursements			
01-10098-373-000000 - Fuel Reimbursements	\$ 54,700	\$ 20,456	\$ 45,000
Subtotal 373	\$ 54,700	\$ 20,456	\$ 45,000
389 - All Other Operating Revenue			
01-92000-389-000000 - All Other Operating Revenue	\$ 190,000	\$ (8,227)	\$ 35,000
Subtotal 389	\$ 190,000	\$ (8,227)	\$ 35,000
391 - General Fixed Asset Disp.			
01-22200-391-000000 - Insurance Claims	\$ 84,998	\$ 133,835	\$ 100,000
Subtotal 391	\$ 84,998	\$ 133,835	\$ 100,000
392 - Interfund Oper Transfers From			
01-75010-392-000000 - Transfer From Wkcomp	-	-	\$ 675,358
Subtotal 392	\$ -	\$ -	\$ 675,358
TOTAL REVENUE	\$ 48,921,096	\$ 40,532,003	\$ 50,914,463

Expenditure

400 - Legislative			
01-10105-400-000000 - Salaries - Elected Officials	\$ 75,000	\$ 37,500	\$ 75,000
01-10192-400-000000 - Social Security	5,738	2,869	5,738
01-10241-400-000000 - General Government Supplies	8,500	48	10,000
01-11420-400-000000 - Dues, Subscr. and Memberships	12,200	6,934	12,200
01-13520-400-000000 - Payment To Other Institutions	3,600	2,500	3,600
Subtotal 400	\$ 105,038	\$ 49,851	\$ 106,538
401 - Executive			
01-10112-401-000000 - Salary Expense	\$ 885,272	\$ 558,660	\$ 841,728
01-10179-401-000000 - Longevity	6,175	6,325	6,425
01-10192-401-000000 - Social Security	69,460	44,805	64,884
01-10198-401-000000 - Life and Disability Insurance	4,458	3,144	4,241
01-10351-401-000000 - Property & Liability Insurance	77,980	58,485	58,073
01-10460-401-000000 - Meetings and Conferences	3,500	1,641	10,000
01-11197-401-000000 - Pension - Defined Benefit	43,576	32,682	82,706
01-11354-401-000000 - Workers' Comp Insurance	1,575	1,181	1,226
01-11420-401-000000 - Dues, Subscr. and Memberships	21,700	2,187	13,000
01-12189-401-000000 - Deferred Compensation	16,524	19,871	24,960
01-12196-401-000000 - Medical Benefits	187,782	110,692	207,071

	FY 2025 Annual Budget	09/30/2025 YTD Actuals	FY 2026 Annual Budget
01-12197-401-000000 - Pension - Defined Contrib Mand	18,086	18,086	15,836
01-12210-401-000000 - Office Supplies	7,500	5,911	5,000
01-13002-401-000000 - Vehicle Maintenance Chargeback	59,351		62,801
01-17001-401-000000 - Information Tech. Chargeback	93,245		79,550
Subtotal 401	\$ 1,496,184	\$ 863,669	\$ 1,477,501
402 - Financial Administration			
01-10112-402-000000 - Salary Expense	\$ 427,925	\$ 270,133	\$ 439,842
01-10115-402-000000 - Wage Expense-Part-Time	33,800		20,800
01-10179-402-000000 - Longevity	5,875	6,025.00	6,075
01-10192-402-000000 - Social Security	35,772	20,881.89	35,704
01-10198-402-000000 - Life and Disability Insurance	2,237	1,502.99	2,272
01-10311-402-000000 - Accounting/ Auditing Services	68,000	63,439.00	60,000
01-10351-402-000000 - Property & Liability Insurance	4,238	3,178.50	5,051
01-11197-402-000000 - Pension - Defined Benefit	32,682	24,511.35	62,030
01-11354-402-000000 - Workers' Comp Insurance	468	351.00	437
01-11420-402-000000 - Dues, Subscr. and Memberships	4,000	1,685.00	4,610
01-12196-402-000000 - Medical Benefits	140,647	87,973.86	149,933
01-12197-402-000000 - Pension - Defined Contrib Mand	7,235	7,235.00	7,918
01-12210-402-000000 - Office Supplies	3,750	408.10	2,550
01-17001-402-000000 - Information Tech. Chargeback	38,852		26,517
Subtotal 402	\$ 805,481	\$ 487,325	\$ 823,739
403 - Tax Collection			
01-10105-403-000000 - Salaries - Elected Officials	\$ 10,000	\$ 6,539	\$ 10,000
01-10192-403-000000 - Social Security	765	500	765
01-10311-403-000000 - Accounting/ Auditing Services	10,000	9,500	8,000
01-10317-403-000000 - Special Legal	15,000		2,500
01-10351-403-000000 - Property & Liability Insurance	2,406	1,804	2,882
01-10353-403-000000 - Surety and Fidelity	5,000	3,750	4,000
01-10450-403-000000 - Contracted Services	363,600	295,073	330,000
01-12210-403-000000 - Office Supplies	14,000	15,332	10,000
01-17001-403-000000 - Information Tech. Chargeback	38,852		26,518
Subtotal 403	\$ 459,623	\$ 332,498	\$ 394,665

	FY 2025 Annual Budget	09/30/2025 YTD Actuals	FY 2026 Annual Budget
404 - Solicitor/Legal Services			
01-10314-404-000000 - Legal Services	\$ 275,000	\$ 136,256	\$ 200,000
01-10317-404-000000 - Special Legal	120,000	32,316	50,000
01-10342-404-000000 - Printing	12,000	5,190	9,000
01-11317-404-000000 - Legal-Tax Assessment Appeals	10,000	4,546	6,000
Subtotal 404	\$ 417,000	\$ 178,308	\$ 265,000
406 - Other General Government Admin.			
01-10112-406-000000 - Salary Expense	\$ 82,410	\$ 45,982	\$ 66,645
01-10115-406-000000 - Wage Expense-Part-Time	34,320	-	41,600
01-10179-406-000000 - Longevity	1,675	1,725	-
01-10192-406-000000 - Social Security	9,058	4,103	8,281
01-10197-406-000000 - Municipal Retirement	-	(105,926)	40,000
01-10198-406-000000 - Life and Disability Insurance	980	251	417
01-10241-406-000000 - General Government Supplies	11,800	11,280	11,800
01-10316-406-000000 - Consulting Services	50,000	-	-
01-10317-406-000000 - Special Legal	25,000	-	-
01-10318-406-000000 - Contingency Expense	150,000	24,008	150,000
01-10321-406-000000 - Telephone Monthly Charges	49,000	21,355	40,000
01-10374-406-000000 - Machinery and Equipment Maint.	7,500		6,500
01-10450-406-000000 - Contracted Services	25,000	16,989	58,380
01-10540-406-000000 - Promotional Events	8,000	6,115	8,000
01-11215-406-000000 - Postage	34,500	26,896	37,500
01-11341-406-000000 - Advertising	21,000	17,414	21,000
01-11390-406-000000 - Bank Service Charges/Fees	35,000	43,160	35,000
01-11420-406-000000 - Dues, Subscr. and Memberships	3,660	-	3,660
01-11540-406-000000 - Payment To Non-Government Org	10,000	-	2,000
01-12196-406-000000 - Medical Benefits	13,909	7,977	9,538
01-12210-406-000000 - Office Supplies	7,350	2,072	6,100
01-12310-406-000000 - Professional Services	95,000	6,000	150,000
Subtotal 406	\$ 675,162	\$ 129,401	\$ 696,421
407 - It-Networking Services			
01-10112-407-000000 - Salary Expense	\$ 192,208	\$ 116,979	\$ 189,497
01-10115-407-000000 - Wage Expense-Part-Time	91,000	22,988	-
01-10179-407-000000 - Longevity	2,075	2,125	2,125
01-10192-407-000000 - Social Security	21,825	10,767	14,660
01-10198-407-000000 - Life and Disability Insurance	1,239	650	959
01-10260-407-000000 - Small Tools and Minor Equip	74,700	48,830	76,500

	FY 2025 Annual Budget	09/30/2025 YTD Actuals	FY 2026 Annual Budget
01-10321-407-000000 - Telephone Monthly Charges	60,000	57,753	92,000
01-10342-407-000000 - Printing	28,000	1,163	32,000
01-10450-407-000000 - Contracted Services	515,900	401,871	611,650
01-10460-407-000000 - Meetings and Conferences	4,000	1,029	5,700
01-11197-407-000000 - Pension - Defined Benefit	10,894	8,170	20,677
01-11354-407-000000 - Workers' Comp Insurance	94	71	88
01-12196-407-000000 - Medical Benefits	45,760	27,645	49,404
01-12197-407-000000 - Pension - Defined Contrib Mand	3,618	3,618	3,959
01-12310-407-000000 - Professional Services	207,500	43,425	41,000
01-89000-407-000000 - Interdepartmental Allocation	(1,258,813)	-	(1,140,219)
Subtotal 407	\$ -	\$ 747,084	\$ -
408 - Engineering			
01-10112-408-000000 - Salary Expense	\$ 377,781	\$ 227,932	\$ 271,899
01-10179-408-000000 - Longevity	5,550	7,375	2,775
01-10180-408-000000 - Overtime	-	5,385	-
01-10192-408-000000 - Social Security	29,325	18,214	21,013
01-10198-408-000000 - Life and Disability Insurance	1,917	1,272	1,374
01-10351-408-000000 - Property & Liability Insurance	6,564	4,923	8,186
01-10374-408-000000 - Machinery and Equipment Maint.	2,500	-	500
01-10450-408-000000 - Contracted Services	37,500	36,343	39,000
01-11197-408-000000 - Pension - Defined Benefit	21,788	16,341	20,677
01-11354-408-000000 - Workers' Comp Insurance	7,999	5,999	7,738
01-11420-408-000000 - Dues, Subscr. and Memberships	2,000	710	1,200
01-12196-408-000000 - Medical Benefits	106,596	75,352	98,582
01-12197-408-000000 - Pension - Defined Contrib Mand	7,235	7,235	3,959
01-12210-408-000000 - Office Supplies	3,500	508	2,000
01-13002-408-000000 - Vehicle Maintenance Chargeback	44,513	-	47,101
01-17001-408-000000 - Information Tech. Chargeback	23,311	-	10,607
Subtotal 408	\$ 678,079	\$ 407,589	\$ 536,611
409 - General Gov Buildings/Plant			
01-10113-409-000000 - Wages Expense-Hourly	\$ 35,276	\$ 33,137	-
01-10115-409-000000 - Wage Expense-Part-Time	110,347	68,508	-
01-10180-409-000000 - Overtime	500	-	-
01-10192-409-000000 - Social Security	11,141	7,970	-
01-10198-409-000000 - Life and Disability Insurance	398	170	-
01-10227-409-000000 - Sanitation Supplies	20,000	9,018	20,000
01-10238-409-000000 - Clothing and Uniforms	700	-	-

	FY 2025 Annual Budget	09/30/2025 YTD Actuals	FY 2026 Annual Budget
01-10361-409-000000 - Electric and Gas	52,000	37,477	77,000
01-10366-409-000000 - Water Service	7,300	5,863	7,600
01-10373-409-000000 - Building Maintenance	40,000	13,062	30,500
01-10450-409-000000 - Contracted Services	38,300	16,887	36,100
01-12196-409-000000 - Medical Benefits	17,006	3,667	-
Subtotal 409	\$ 332,968	\$ 195,759	\$ 171,200
410 - Police			
01-10112-410-000000 - Salary Expense	\$ 1,143,186	\$ 740,488	\$ 1,189,408
01-10115-410-000000 - Wage Expense-Part-Time	234,214	123,005	243,583
01-10117-410-000000 - K-9 Unit Care Allowance	16,000	10,108	12,000
01-10179-410-000000 - Longevity	676,867	676,867	686,787
01-10185-410-000000 - Retirement Hours Payout	245,000	36	356,000
01-10187-410-000000 - Training-Police Fto	12,000	18,000	12,000
01-10188-410-000000 - Education Incentive	57,200	62,075	67,500
01-10192-410-000000 - Social Security	364,933	202,950	331,554
01-10198-410-000000 - Life and Disability Insurance	49,954	31,599	50,782
01-10229-410-000000 - Prisoner Expense	6,000	535	5,000
01-10238-410-000000 - Clothing and Uniforms	138,350	131,238	168,350
01-10241-410-000000 - General Government Supplies	18,450	12,370	16,650
01-10260-410-000000 - Small Tools and Minor Equip	166,145	97,063	150,500
01-10264-410-000000 - Tactical Supplies	20,000	15,346	18,000
01-10321-410-000000 - Telephone Monthly Charges	65,000	43,297	68,000
01-10342-410-000000 - Printing	7,300	2,214	6,000
01-10351-410-000000 - Property & Liability Insurance	465,839	331,921	484,363
01-10361-410-000000 - Electric and Gas	13,000	5,700	16,325
01-10373-410-000000 - Building Maintenance	15,500	13,064	15,500
01-10374-410-000000 - Machinery and Equipment Maint.	7,400	6,885	7,400
01-10450-410-000000 - Contracted Services	249,069	210,153	260,069
01-10460-410-000000 - Meetings and Conferences	80,130	75,097	82,530
01-10740-410-000000 - Machinery	18,000	9,624	16,000
01-11112-410-000000 - Salary Expense-Police	13,376,868	8,078,028	13,689,159
01-11180-410-000000 - Overtime-Civilian	30,576	29,313	31,807
01-11188-410-000000 - Tuition Reimbursement	15,000	2,514	12,000
01-11197-410-000000 - Pension - Defined Benefit	3,686,064	2,764,548	4,933,468
01-11354-410-000000 - Workers' Comp Insurance	439,458	342,609	443,348
01-11420-410-000000 - Dues, Subscr. and Memberships	6,000	4,394	6,000
01-12180-410-000000 - Overtime-Police Officers	350,000	260,774	385,000
01-12189-410-000000 - Deferred Compensation	11,157	6,312	10,500

	FY 2025 Annual Budget	09/30/2025 YTD Actuals	FY 2026 Annual Budget
01-12196-410-000000 - Medical Benefits	3,176,224	1,875,013	3,160,479
01-12197-410-000000 - Pension - Defined Contrib Mand	50,639	50,639	59,382
01-12210-410-000000 - Office Supplies	22,700	12,247	13,750
01-12310-410-000000 - Professional Services	11,000	1,615	9,000
01-13002-410-000000 - Vehicle Maintenance Chargeback	890,260	-	942,015
01-13180-410-000000 - Overtime-Police Sgts.	80,000	51,771	83,200
01-14180-410-000000 - Overtime Reimbursable	185,000	157,683	225,000
01-16180-410-000000 - Overtime-Holiday Pay	135,000	114,291	140,000
01-17001-410-000000 - Information Tech. Chargeback	598,325	-	678,828
01-17180-410-000000 - Overtime-Traffic Safety	59,400	-	55,000
Subtotal 410	\$ 27,193,208	\$ 16,571,386	\$ 29,142,237
411 - Fire			
01-11550-411-000000 - Miscellaneous Expense	-	\$ 45,985	-
Subtotal 411	-	\$ 45,985	-
412 - Ambulance Services			
01-10450-412-000000 - Contracted Services	\$ 187,500	\$ 140,625	\$ 187,500
Subtotal 412	\$ 187,500	\$ 140,625	\$ 187,500
413 - Code Enforcement			
01-10112-413-000000 - Salary Expense	\$ 440,412	\$ 282,535	\$ 479,727
01-10179-413-000000 - Longevity	2,538	2,613	3,400
01-10192-413-000000 - Social Security	33,886	22,154	36,960
01-10198-413-000000 - Life and Disability Insurance	2,315	1,525	2,416
01-10351-413-000000 - Property & Liability Insurance	10,346	7,759	12,651
01-10450-413-000000 - Contracted Services	40,000	24,385	39,000
01-10460-413-000000 - Meetings and Conferences	4,000	240	1,000
01-11197-413-000000 - Pension - Defined Benefit	10,894	8,170	20,677
01-11341-413-000000 - Advertising	1,500	-	-
01-11354-413-000000 - Workers' Comp Insurance	1,432	1,074	1,199
01-11420-413-000000 - Dues, Subscr. and Memberships	1,000	454	1,000
01-12196-413-000000 - Medical Benefits	175,042	96,331	212,580
01-12197-413-000000 - Pension - Defined Contrib Mand	18,086	18,086	19,794
01-12210-413-000000 - Office Supplies	5,000	1,876	2,500
01-13002-413-000000 - Vehicle Maintenance Chargeback	59,351	-	62,801
01-17001-413-000000 - Information Tech. Chargeback	46,623	-	31,820
Subtotal 413	\$ 852,425	\$ 467,202	\$ 927,525

	FY 2025 Annual Budget	09/30/2025 YTD Actuals	FY 2026 Annual Budget
414 - Planning and Zoning			
01-10112-414-000000 - Salary Expense	\$ 86,320	\$ 52,668	\$ 84,771
01-10192-414-000000 - Social Security	6,604	3,981	6,485
01-10198-414-000000 - Life and Disability Insurance	432	292	424
01-10314-414-000000 - Legal Services	100,000	38,819	90,000
01-11341-414-000000 - Advertising	6,500	10,299	13,000
01-12196-414-000000 - Medical Benefits	38,688	24,487	40,877
01-12310-414-000000 - Professional Services	90,100	31,253	54,500
Subtotal 414	\$ 328,644	\$ 161,799	\$ 290,057
419 - Traffic Safety			
01-10112-419-000000 - Salary Expense	\$ 52,377	\$ 36,993	\$ 54,472
01-10115-419-000000 - Wage Expense-Part-Time	286,000	164,008	297,440
01-10179-419-000000 - Longevity	21,392	21,392	22,248
01-10188-419-000000 - Education Incentive	1,950	-	1,950
01-10192-419-000000 - Social Security	31,000	18,380	32,169
01-10198-419-000000 - Life and Disability Insurance	1,754	727	1,849
01-10238-419-000000 - Clothing and Uniforms	9,875	1,309	9,000
01-10260-419-000000 - Small Tools and Minor Equip	4,500	1,417	4,500
01-10374-419-000000 - Machinery and Equipment Maint.	5,200	236	4,500
01-10450-419-000000 - Contracted Services	15,040	4,468	21,343
01-11112-419-000000 - Salary Expense-Police	282,105	33,774	293,390
01-11180-419-000000 - Overtime-Civilian	2,500	-	1,000
01-12180-419-000000 - Overtime-Police Officers	19,000	35,256	28,999
01-12196-419-000000 - Medical Benefits	103,613	58,764	108,760
01-12210-419-000000 - Office Supplies	2,500	286	500
01-16180-419-000000 - Overtime-Holiday Pay	4,004	2,586	4,004
Subtotal 419	\$ 842,810	\$ 379,596	\$ 886,124
422 - Animal Control			
01-10112-422-000000 - Salary Expense	\$ 63,960	\$ 41,328	\$ 66,519
01-10192-422-000000 - Social Security	4,893	3,881	5,166
01-10198-422-000000 - Life and Disability Insurance	320	229	333
01-10238-422-000000 - Clothing and Uniforms	400	55	400
01-10260-422-000000 - Small Tools and Minor Equip	1,000	70	1,000
01-10450-422-000000 - Contracted Services	3,000	-	1,500

	FY 2025 Annual Budget	09/30/2025 YTD Actuals	FY 2026 Annual Budget
01-11180-422-000000 - Overtime-Civilian	1,000	(266)	500
01-12196-422-000000 - Medical Benefits	12,896	8,413	13,626
01-16180-422-000000 - Overtime-Holiday Pay		277	500
Subtotal 422	\$ 87,469	\$ 53,987	\$ 89,544
430 - Public Works			
01-10112-430-000000 - Salary Expense	\$ 759,814	\$ 379,835	\$ 820,643
01-10113-430-000000 - Wages Expense-Hourly	1,795,543	1,151,949	1,903,488
01-10115-430-000000 - Wage Expense-Part-Time	90,000	76,264	93,600
01-10179-430-000000 - Longevity	38,242	35,275	39,575
01-10180-430-000000 - Overtime	75,000	61,203	85,000
01-10192-430-000000 - Social Security	225,235	138,211	225,087
01-10198-430-000000 - Life and Disability Insurance	14,619	9,270	15,427
01-10238-430-000000 - Clothing and Uniforms	21,000	8,064	21,000
01-10260-430-000000 - Small Tools and Minor Equip	154,500	91,031	148,000
01-10351-430-000000 - Property & Liability Insurance	170,942	128,206	105,894
01-10361-430-000000 - Electric and Gas	28,000	17,546	37,500
01-10366-430-000000 - Water Service	4,000	1,746	4,160
01-10373-430-000000 - Building Maintenance	5,000	2,156	3,500
01-10450-430-000000 - Contracted Services	7,000	3,130	7,300
01-11197-430-000000 - Pension - Defined Benefit	206,985	155,239	392,852
01-11354-430-000000 - Workers' Comp Insurance	111,332	88,651	114,401
01-11420-430-000000 - Dues, Subscr. and Memberships	6,000	3,010	4,000
01-12196-430-000000 - Medical Benefits	766,088	444,084	820,493
01-12197-430-000000 - Pension - Defined Contrib Mand	54,256	54,256	55,423
01-12210-430-000000 - Office Supplies	3,000	1,053	1,500
01-13002-430-000000 - Vehicle Maintenance Chargeback	578,669	-	612,310
01-17001-430-000000 - Information Tech. Chargeback	54,393	-	47,730
Subtotal 430	\$ 5,169,618	\$ 2,850,179	\$ 5,558,883
434 - Street Lighting			
01-10112-434-000000 - Salary Expense	\$ 106,053.0	\$ 68,631.0	\$ 110,295.0
01-10113-434-000000 - Wages Expense-Hourly	103,795	66,440	107,950
01-10179-434-000000 - Longevity	4,900	4,900	5,600
01-10180-434-000000 - Overtime	2,000	4,061	3,000
01-10192-434-000000 - Social Security	16,551	12,102	17,278
01-10198-434-000000 - Life and Disability Insurance	1,074	757	1,120
01-10238-434-000000 - Clothing and Uniforms	1,400	-	-
01-10374-434-000000 - Machinery and Equipment Maint.	50,000	50,000	52,000

	FY 2025 Annual Budget	09/30/2025 YTD Actuals	FY 2026 Annual Budget
01-10740-434-000000 - Machinery	27,000	23,168	27,000
01-12196-434-000000 - Medical Benefits	72,699	46,392	76,079
Subtotal 434	\$ 385,472	\$ 276,451	\$ 400,322
437 - Repair Of Vehicles			
01-10112-437-000000 - Salary Expense	\$ 105,057	\$ 68,691	\$ 109,259
01-10113-437-000000 - Wages Expense-Hourly	497,090	303,581	526,747
01-10179-437-000000 - Longevity	3,575	3,575	3,575
01-10180-437-000000 - Overtime	3,000	8,081	4,000
01-10192-437-000000 - Social Security	46,422	31,129	49,234
01-10198-437-000000 - Life and Disability Insurance	3,029	2,091	3,198
01-10231-437-000000 - Vehicle Fuel-Gasoline	951,720	487,254	989,800
01-10238-437-000000 - Clothing and Uniforms	6,500	4,989	6,800
01-10255-437-000000 - Accident Repairs	50,000	48,479	48,000
01-10260-437-000000 - Small Tools and Minor Equip	11,500	7,968	15,000
01-10351-437-000000 - Property & Liability Insurance	12,200	9,149	12,601
01-10374-437-000000 - Machinery and Equipment Maint.	632,100	552,781	697,400
01-11197-437-000000 - Pension - Defined Benefit	21,788	16,341	41,353
01-11354-437-000000 - Workers' Comp Insurance	30,491	17,717	22,863
01-12196-437-000000 - Medical Benefits	167,798	111,037	174,361
01-12197-437-000000 - Pension - Defined Contrib Mand	14,469	14,469	15,836
01-12210-437-000000 - Office Supplies	1,000	375	1,000
01-17001-437-000000 - Information Tech. Chargeback	38,852	-	26,517
01-89000-437-000000 - Interdepartmental Allocation	(2,596,591)	-	(2,747,544)
Subtotal 437	\$ -	\$ 1,687,707	\$ -
451 - Culture-Recreation Admin			
01-10112-451-000000 - Salary Expense	\$ 558,296	\$ 330,339	\$ 346,969
01-10113-451-000000 - Wages Expense-Hourly	802,716	478,764	-
01-10115-451-000000 - Wage Expense-Part-Time	155,000	63,542	31,200
01-10179-451-000000 - Longevity	13,300	13,700	4,600
01-10180-451-000000 - Overtime	57,600	44,127	1,000
01-10192-451-000000 - Social Security	121,399	71,711	31,654
01-10198-451-000000 - Life and Disability Insurance	7,253	4,539	1,821
01-10227-451-000000 - Sanitation Supplies	10,900	3,916	6,000
01-10230-451-000000 - Heating Fuel	9,900	5,097	-
01-10238-451-000000 - Clothing and Uniforms	12,100	3,061	6,000
01-10242-451-000000 - Prot To Persons/Property Suppl	1,250	517	-
01-10247-451-000000 - Culture-Recreation Supplies	5,000	-	3,500

	FY 2025 Annual Budget	09/30/2025 YTD Actuals	FY 2026 Annual Budget
01-10260-451-000000 - Small Tools and Minor Equip	120,000	92,446	-
01-10263-451-000000 - Computer Equipment/Parts	15,970	7,661	14,980
01-10321-451-000000 - Telephone Monthly Charges	8,470	2,173	3,000
01-10342-451-000000 - Printing	29,150	20,894	32,650
01-10351-451-000000 - Property & Liability Insurance	165,980	124,485	115,987
01-10361-451-000000 - Electric and Gas	108,000	79,744	130,680
01-10366-451-000000 - Water Service	32,900	22,628	38,000
01-10373-451-000000 - Building Maintenance	11,000	1,532	1,000
01-10374-451-000000 - Machinery and Equipment Maint.	1,200	-	1,000
01-10450-451-000000 - Contracted Services	245,149	192,486	327,223
01-11197-451-000000 - Pension - Defined Benefit	108,940	81,704	186,088
01-11354-451-000000 - Workers' Comp Insurance	78,957	59,218	38,309
01-11420-451-000000 - Dues, Subscr. and Memberships	16,430	4,430	7,800
01-12196-451-000000 - Medical Benefits	478,799	241,229	144,425
01-12197-451-000000 - Pension - Defined Contrib Mand	43,405	43,405	55,423
01-12210-451-000000 - Office Supplies	6,500	2,770	5,000
01-13002-451-000000 - Vehicle Maintenance Chargeback	237,403	-	62,801
01-17001-451-000000 - Information Tech. Chargeback	170,950	-	74,247
Subtotal 451	\$ 3,633,917	\$ 1,996,118	\$ 1,671,357
452 - Participant Recreation			
01-10113-452-000000 - Wages Expense-Hourly	\$ 35,276	\$ 7,910	-
01-10115-452-000000 - Wage Expense-Part-Time	482,020	265,806	427,800
01-10180-452-000000 - Overtime	2,500	-	1,000
01-10192-452-000000 - Social Security	39,765	21,327	35,597
01-10198-452-000000 - Life and Disability Insurance	1,141	64	926
01-10221-452-000000 - Chemicals	58,300	43,637	-
01-10227-452-000000 - Sanitation Supplies	13,500	3,358	-
01-10238-452-000000 - Clothing and Uniforms	6,350	6,184	7,000
01-10241-452-000000 - General Government Supplies	900	347	750
01-10247-452-000000 - Culture-Recreation Supplies	28,900	11,969	37,300
01-10260-452-000000 - Small Tools and Minor Equip	49,400	22,111	-
01-10321-452-000000 - Telephone Monthly Charges	4,975	2,914	4,975
01-10361-452-000000 - Electric and Gas	66,753	32,764	77,080
01-10366-452-000000 - Water Service	46,000	31,989	45,040

	FY 2025 Annual Budget	09/30/2025 YTD Actuals	FY 2026 Annual Budget
01-10373-452-000000 - Building Maintenance	5,000	1,372	-
01-10450-452-000000 - Contracted Services	219,630	88,361	150,000
01-12196-452-000000 - Medical Benefits	17,006	3,667	-
01-12210-452-000000 - Office Supplies	500	-	-
Subtotal 452	\$ 1,077,916	\$ 543,780	\$ 787,468
453 - Nature Center			
01-10112-453-000000 - Salary Expense	\$ 390,460	\$ 229,836	\$ 392,207
01-10115-453-000000 - Wage Expense-Part-Time	173,183	79,030	162,205
01-10179-453-000000 - Longevity	7,800	6,025	6,025
01-10180-453-000000 - Overtime	-	857	-
01-10192-453-000000 - Social Security	43,716	25,284	42,874
01-10198-453-000000 - Life and Disability Insurance	2,353	1,298	2,316
01-10247-453-000000 - Culture-Recreation Supplies	3,000	389	3,200
01-10260-453-000000 - Small Tools and Minor Equip	10,560	5,634	10,000
01-10342-453-000000 - Printing	5,500	1,691	6,000
01-10361-453-000000 - Electric and Gas	8,200	4,638	10,200
01-10366-453-000000 - Water Service	2,150	844	2,000
01-10373-453-000000 - Building Maintenance	14,960	2,851	15,000
01-10374-453-000000 - Machinery and Equipment Maint.	12,100	5,177	13,300
01-10450-453-000000 - Contracted Services	24,200	31,155	27,000
01-10460-453-000000 - Meetings and Conferences	1,500	33	500
01-11420-453-000000 - Dues, Subscr. and Memberships	975	-	600
01-12196-453-000000 - Medical Benefits	136,199	83,896	155,694
01-12210-453-000000 - Office Supplies	1,499	621	1,000
Subtotal 453	\$ 838,355	\$ 479,259	\$ 850,121
454 - Parks			
01-10112-454-000000 - Salary Expense	\$ 53,802	\$ 29,291	\$ 64,480
01-10115-454-000000 - Wage Expense-Part-Time	186,090	128,863	174,720
01-10180-454-000000 - Overtime	4,000	2,315	-
01-10192-454-000000 - Social Security	18,658	12,322	18,299
01-10198-454-000000 - Life and Disability Insurance	576	157	672
01-10238-454-000000 - Clothing and Uniforms	2,000	-	1,500
01-10247-454-000000 - Culture-Recreation Supplies	6,000	1,602	2,500
01-10260-454-000000 - Small Tools and Minor Equip	41,200	33,606	5,000

	FY 2025 Annual Budget	09/30/2025 YTD Actuals	FY 2026 Annual Budget
01-10321-454-000000 - Telephone Monthly Charges	1,500	1,186	1,800
01-10450-454-000000 - Contracted Services	8,620	3,575	7,000
01-12196-454-000000 - Medical Benefits	33,021	5,513	40,955
Subtotal 454	\$ 355,467	\$ 218,430	\$ 316,926
455 - Shade Trees			
01-10241-455-000000 - General Government Supplies	\$ 69,000	\$ 23,957	\$ 64,473
01-10450-455-000000 - Contracted Services	15,000	-	-
01-12310-455-000000 - Professional Services	71,100	15,740	16,000
Subtotal 455	\$ 155,100	\$ 39,697	\$ 80,473
456 - Libraries			
01-10112-456-000000 - Salary Expense	\$ 1,364,175	\$ 901,395	\$ 1,487,279
01-10113-456-000000 - Wages Expense-Hourly	87,732	970	-
01-10115-456-000000 - Wage Expense-Part-Time	346,112	194,857	370,000
01-10179-456-000000 - Longevity	13,250	13,550	14,025
01-10180-456-000000 - Overtime	-	303	-
01-10192-456-000000 - Social Security	138,563	87,303	143,156
01-10198-456-000000 - Life and Disability Insurance	8,219	4,673	8,227
01-10220-456-000000 - Library Operating	146,500	114,525	146,560
01-10238-456-000000 - Clothing and Uniforms	700	-	-
01-10351-456-000000 - Property & Liability Insurance	79,273	59,455	59,458
01-10532-456-000000 - Adult Literacy Program	25,000	18,185	25,000
01-11197-456-000000 - Pension - Defined Benefit	76,258	57,193	82,706
01-11354-456-000000 - Workers' Comp Insurance	9,386	7,040	7,650
01-12196-456-000000 - Medical Benefits	497,227	297,277	558,775
01-12197-456-000000 - Pension - Defined Contrib Mand	54,256	54,256	71,258
01-13002-456-000000 - Vehicle Maintenance Chargeback	14,838	-	15,700
Subtotal 456	\$ 2,861,489	\$ 1,810,982	\$ 2,989,794
459 - Buildings and Grounds			
01-10112-459-000000 - Salary Expense	-	-	\$ 212,048
01-10113-459-000000 - Wages Expense-Hourly	-	-	923,237
01-10115-459-000000 - Wage Expense-Part-Time	-	-	109,200
01-10179-459-000000 - Longevity	-	-	9,175
01-10180-459-000000 - Overtime	-	-	60,000
01-10192-459-000000 - Social Security	-	-	100,495
01-10198-459-000000 - Life and Disability Insurance	-	-	5,941
01-10221-459-000000 - Chemicals	-	-	50,000

	FY 2025 Annual Budget	09/30/2025 YTD Actuals	FY 2026 Annual Budget
01-10230-459-000000 - Heating Fuel	-	-	7,500
01-10238-459-000000 - Clothing and Uniforms	-	-	9,100
01-10242-459-000000 - Prot To Persons/Property Suppl	-	-	2,000
01-10260-459-000000 - Small Tools and Minor Equip	-	-	200,000
01-10321-459-000000 - Telephone Monthly Charges	-	-	6,320
01-10351-459-000000 - Property & Liability Insurance	-	-	13,113
01-10373-459-000000 - Building Maintenance	-	-	17,000
01-10450-459-000000 - Contracted Services	-	-	86,000
01-11354-459-000000 - Workers' Comp Insurance	-	-	38,105
01-11420-459-000000 - Dues, Subscr. and Memberships	-	-	4,500
01-12196-459-000000 - Medical Benefits	-	-	323,945
01-13002-459-000000 - Vehicle Maintenance Chargeback	-	-	188,403
01-17001-459-000000 - Information Tech. Chargeback	-	-	31,820
Subtotal 459	\$ -	\$ -	\$ 2,397,902
462 - Community Development Block Grant (CDBG)			
01-10112-462-000000 - Salary Expense	\$ 157,147	\$ 89,167	\$ 95,748
01-10115-462-000000 - Wage Expense-Part-Time	2,600	-	-
01-10192-462-000000 - Social Security	12,221	8,043	7,325
01-10198-462-000000 - Life and Disability Insurance	741	493	479
01-12040-462-000000 - Chargeback To Hud	(198,501)	(138,086)	(121,418)
01-12196-462-000000 - Medical Benefits	25,792	15,837	17,714
Subtotal 462	\$ -	\$ (24,546)	\$ (152)
481 - Unemployment			
01-10194-481-000000 - Pa Unemployment	\$ 20,000	\$ 7,386	\$ 10,000
Subtotal 481	\$ 20,000	\$ 7,386	\$ 10,000
486 - Insurance			
01-10351-486-000000 - Property & Liability Insurance	\$ 40,000	\$ 5,400	\$ 40,000
Subtotal 486	\$ 40,000	\$ 5,400	\$ 40,000
487 - Health Insurance			
01-12196-487-000000 - Medical Benefits	\$ 70,000	\$ 18,081	\$ 45,000
Subtotal 487	\$ 70,000	\$ 18,081	\$ 45,000

	FY 2025 Annual Budget	09/30/2025 YTD Actuals	FY 2026 Annual Budget
492 - Interfund Transfers			
01-10017-492-000000 - Transfer To ED Corp	\$ -	\$ 600,000	\$ -
01-10018-492-000000 - Transfer To Capital Projects	-	6,717,549	-
01-10023-492-000000 - Transfer To Debt Service	24,144	24,144	27,396
01-12070-492-000000 - Transfer To OPEB Fund	832,276	832,276	1,104,523
Subtotal 492	\$ 856,420	\$ 8,173,969	\$ 1,131,919
TOTAL EXPENDITURES	\$ 49,925,345	\$ 39,294,957	\$ 52,274,675

	FY 2025 Annual Budget	09/30/2025 YTD Actuals	FY 2026 Annual Budget
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Sewer Operating Fund (02)

Revenue

341 - Interest Earnings

02-26100-341-000000 - Interest on Investments	\$ 400,000.00	\$ 469,441.00	\$ 400,000.00
Subtotal 341	\$ 400,000.00	\$ 469,441.00	\$ 400,000.00

364 - Sanitation

02-11102-364-Sewpai - Sewer Fees-Dlq Penalty/Intrst	\$ 10,000	\$ 8,862	\$ 10,000
02-11103-364-000000 - Sewer Fees-Refunds	(5,000)	-	(1,000)
02-12102-364-Sewdel - Sewer Fees-Delinquent	50,000	39,106	50,000
02-16101-364-000000 - Sewer Fees-Interims	25,000	16,164	15,000
02-33100-364-000000 - Sewer Fees	7,800,000	7,665,774	7,760,000
02-33100-364-Sewpen - Sewer Fees	8,000	2,768	8,000
02-41100-364-000000 - Sewage Charges	950,000	27,025	1,250,000
Subtotal 364	\$ 8,838,000	\$ 7,759,699	\$ 9,092,000

389 - All Other Operating Revenue

02-92000-389-000000 - All Other Operating Revenue	\$ 4,000	\$ 1,355	\$ 4,000
Subtotal 389	\$ 4,000	\$ 1,355	\$ 4,000

391 - General Fixed Asset Disp.

02-22200-391-000000 - Insurance Claims	-	-	\$ 119,000
02-31100-391-000000 - Sale Of Fixed Assets	500	-	800
Subtotal 391	\$ 500	\$ -	\$ 119,800

392 - Interfund Oper Transfers From

02-75010-392-000000 - Transfer From Wkcomp	-	-	\$ 57,216
Subtotal 392	\$ -	\$ -	\$ 57,216

TOTAL REVENUE	\$ 9,242,500	\$ 8,230,495	\$ 9,673,016
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Expenditure

429 - Wastewater

02-10112-429-000000 - Salary Expense	\$ 521,405	\$ 330,446	\$ 531,861
02-10113-429-000000 - Wages Expense-Hourly	1,172,237	719,446	1,231,255
02-10115-429-000000 - Wage Expense-Part-Time	53,040	33,016	55,162
02-10179-429-000000 - Longevity	21,025	22,472	24,475
02-10180-429-000000 - Overtime	60,000	35,123	54,000

	FY 2025 Annual Budget	09/30/2025 YTD Actuals	FY 2026 Annual Budget
02-10192-429-000000 - Social Security	139,820	88,088	145,102
02-10194-429-000000 - Pennsylvania Unemployment	5,000	-	1,000
02-10198-429-000000 - Life and Disability Insurance	8,780	5,912	9,049
02-10221-429-000000 - Chemicals	222,000	99,487	187,000
02-10225-429-000000 - Laboratory/Testing Supplies	10,500	7,449	12,000
02-10227-429-000000 - Sanitation Supplies	4,000	1,406	4,000
02-10238-429-000000 - Clothing and Uniforms	13,300	4,876	10,500
02-10242-429-000000 - Prot To Persons/Property Suppl	8,500	3,483	8,500
02-10245-429-000000 - Highway Supplies	47,500	32,903	47,500
02-10260-429-000000 - Small Tools and Minor Equip	49,000	12,009	43,000
02-10317-429-000000 - Special Legal	5,000	2,675	3,500
02-10318-429-000000 - Contingency Expense	50,000	49,758	50,000
02-10321-429-000000 - Telephone Monthly Charges	16,000	4,868	10,800
02-10351-429-000000 - Property & Liability Insurance	446,401	334,800	310,265
02-10361-429-000000 - Electric and Gas	290,000	194,050	330,000
02-10366-429-000000 - Water Service	20,500	14,883	23,000
02-10373-429-000000 - Building Maintenance	11,500	5,388	13,000
02-10374-429-000000 - Machinery and Equipment Maint.	81,000	14,136	200,000
02-10384-429-000000 - Rent Of Machinery/Equipment	18,000	6,109	18,000
02-10450-429-000000 - Contracted Services	330,000	221,676	339,000
02-10460-429-000000 - Meetings and Conferences	8,000	5,190	8,000
02-10740-429-000000 - Machinery	46,500	17,834	46,500
02-10750-429-250003 - Minor Machinery and Equipment	-	35,467	-
02-10750-429-250004 - Minor Machinery and Equipment	-	149,710	-
02-10750-429-250005 - Minor Machinery and Equipment	-	30,622	-
02-11195-429-000000 - Claims Expense-Sewer Fund	5,000	-	5,000
02-11197-429-000000 - Pension - Defined Benefit	119,834	89,875	227,441
02-11215-429-000000 - Postage	1,000	-	500
02-11341-429-000000 - Advertising	1,000	-	500
02-11354-429-000000 - Workers' Comp Insurance	59,116	44,337	57,216
02-11420-429-000000 - Dues, Subscr. and Memberships	8,000	2,352	5,000
02-11530-429-000000 - Payment To Other Governments	4,350,000	1,425,751	4,350,000
02-12196-429-000000 - Medical Benefits	454,963	276,565	454,186
02-12197-429-000000 - Pension - Defined Contrib Mand	21,703	21,703	23,753
02-12210-429-000000 - Office Supplies	3,500	1,164	3,000
02-13002-429-000000 - Vehicle Maintenance Chargeback	163,214	-	172,703
02-17001-429-000000 - Information Tech. Chargeback	85,475	-	53,033
Subtotal 429	\$ 8,931,813	\$ 4,345,029	\$ 9,068,801

	FY 2025 Annual Budget	09/30/2025 YTD Actuals	FY 2026 Annual Budget
471 - Insurance			
02-11351-471-000000 - Insurance and Bonding	\$ 2,000	-	\$ 2,000
Subtotal 471	\$ 2,000	\$ -	\$ 2,000
492 - Interfund Transfers			
02-12041-492-000000 - Transfer To Opeb Fund	\$ 302,616	\$ 302,616	\$ 236,684
Subtotal 492	\$ 302,616	\$ 302,616	\$ 236,684
 TOTAL EXPENDITURE	 9,236,429	 4,647,645	 9,307,485

	FY 2025 Annual Budget	09/30/2025 YTD Actuals	FY 2026 Annual Budget
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Fire Fund (03)

Revenue

301 - Real Estate Taxes

03-13600-301-000000 - Fire Tax - Interims	\$ -	\$ 817	\$ 1,000
03-17101-301-000000 - Fire Taxes Assess. Settlements	-	(1,282)	(15,000)
03-21200-301-000000 - R.E. Taxes - Prior Year's Levy	-	620	500
03-40100-301-000000 - Fire Taxes-Current Year's Levy	3,101,755	3,039,420	3,092,948
Subtotal 301	\$ 3,101,755	\$ 3,039,575	\$ 3,079,448

355 - State Shared Revenues

03-11070-355-000000 - Foreign Fire Insurance Prm Tax	\$ -	\$ 467,989	\$ 403,000
Subtotal 355	\$ -	\$ 467,989	\$ 403,000

362 - Public Safety

03-10480-362-000000 - Fire Permits	\$ 40,000	\$ 37,228	\$ 40,000
03-10481-362-000000 - Fire Inspection Fees	150,000	70,570	150,000
03-10482-362-000000 - Mobile Food Vendor Fees	-	1,048	1,000
Subtotal 362	\$ 190,000	\$ 108,846	\$ 191,000

392 - Interfund Oper Transfers From

03-75010-392-000000 - Transfer From Wkcomp	-	-	\$ 13,950
Subtotal 392	\$ -	\$ -	\$ 13,950

TOTAL REVENUE

TOTAL REVENUE	\$ 3,291,755	\$ 3,616,410	\$ 3,687,398
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Expenditure

411 - Fire

03-10112-411-000000 - Salary Expense	\$ 422,802	\$ 265,784	\$ 516,816
03-10115-411-000000 - Wage Expense-Part-Time	85,000	53,220	94,640
03-10179-411-000000 - Longevity	2,938	3,013	3,900
03-10192-411-000000 - Social Security	39,952	27,109	48,032
03-10198-411-000000 - Life and Disability Insurance	2,416	1,503	2,793
03-10238-411-000000 - Clothing and Uniforms	8,000	690	4,000
03-10260-411-000000 - Small Tools and Minor Equip	10,000	9,957	10,000
03-10263-411-000000 - Computer Equipment/Parts	25,000	24,258	25,000
03-10315-411-000000 - Health Safety & Risk Mgmt Prog	90,000		97,000
03-10321-411-000000 - Telephone Monthly Charges	8,000	1,808	8,000

	FY 2025 Annual Budget	09/30/2025 YTD Actuals	FY 2026 Annual Budget
03-10351-411-000000 - Property & Liability Insurance	25,830	19,372	24,866
03-10355-411-000000 - Insurance Reimbursements	150,630	137,697	175,630
03-10361-411-000000 - Electric and Gas	1,020	693	1,275
03-10363-411-000000 - Hydrant Service	240,000	134,751	250,000
03-10374-411-000000 - Machinery and Equipment Maint.	81,874	43,430	81,874
03-10450-411-000000 - Contracted Services	72,000	29,398	67,000
03-10460-411-000000 - Meetings and Conferences	15,000	10,288	10,000
03-10550-411-000000 - Fire Companies	1,015,000	1,126,878	1,015,000
03-10730-411-250013 - Buildings Capital	-	44,489	-
03-10730-411-250014 - Buildings Capital	-	36,378	-
03-10740-411-000000 - Machinery	15,000	4,586	10,000
03-10760-411-250015 - Vehicles and Equipment	-	174,783	-
03-10760-411-250016 - Vehicles and Equipment	-	65,000	-
03-11180-411-000000 - Overtime-Civilian	9,000	-	9,000
03-11197-411-000000 - Pension - Defined Benefit	21,788	16,341	41,353
03-11341-411-000000 - Advertising	2,000	-	-
03-11354-411-000000 - Workers' Comp Insurance	53,543	48,598	55,950
03-11420-411-000000 - Dues, Subscr. and Memberships	2,000	1,801	2,000
03-11550-411-000000 - Miscellaneous Expense	3,000	469,704	403,000
03-12196-411-000000 - Medical Benefits	109,838	60,440	107,928
03-12197-411-000000 - Pension - Defined Contrib Mand	14,469	14,469	15,836
03-12210-411-000000 - Office Supplies	1,680	790	1,500
03-12310-411-000000 - Professional Services	45,000	-	39,499
03-13002-411-000000 - Vehicle Maintenance Chargeback	89,026	-	94,202
03-16180-411-000000 - Overtime-Holiday Pay	2,500	-	1,500
03-17001-411-000000 - Information Tech. Chargeback	46,623	-	37,123
Subtotal 411	\$ 2,710,929	\$ 2,827,228	\$ 3,254,717
TOTAL EXPENDITURE	\$ 2,710,929	\$ 2,827,228	\$ 3,254,717

FY 2025 Annual Budget	09/30/2025 YTD Actuals	FY 2026 Annual Budget
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Refuse Fund (09)

Revenue

341 - Interest Earnings

09-26100-341-000000 - Interest on Investments	\$ 175,000	\$ 113,446	\$ 150,000
Subtotal 341	\$ 175,000	\$ 113,446	\$ 150,000

354 - State Cap and Op Grants

09-10150-354-000000 - State Grants - Recycling	\$ 350,000	\$ 556,750	\$ 700,000
Subtotal 354	\$ 350,000	\$ 556,750	\$ 700,000

358 - Local Gov Unit Shared Payment

09-13300-358-000000 - Contract For Public Works Serv	\$ 30,000	\$ -	\$ 11,000
Subtotal 358	\$ 30,000	\$ -	\$ 11,000

364 - Sanitation

09-10302-364-000000 - Refuse Fee - Interims	\$ 5,000	\$ 4,568	\$ 5,000
09-10303-364-000000 - Residential Refuse Refunds	(500)	-	(500)
09-10304-364-000000 - Large Item Pick-Up	130,000	110,795	135,000
09-10305-364-000000 - Commercial Refuse Pick-Up	62,000	47,106	63,000
09-11301-364-Refdel - Residential Refuse Fees-Dlq	38,000	37,656	38,000
09-11500-364-000000 - Recyclable Materials	30,000	118,701	90,000
09-11520-364-Rfblue - Sale Of Refuse Bags	2,000	973	2,000
09-12301-364-Refpai - Refuse Fee Penalty/Intrst-Dlq	7,500	8,277	7,500
09-14300-364-000000 - Solid Waste Coll/Disposal Fees	5,000,000	4,953,453	7,364,660
Subtotal 364	\$ 5,274,000	\$ 5,281,529	\$ 7,704,660

389 - All Other Operating Revenue

09-92000-389-000000 - All Other Operating Revenue	\$ 2,750	\$ 670	\$ 2,750
Subtotal 389	\$ 2,750	\$ 670	\$ 2,750

391 - General Fixed Asset Disp.

09-31100-391-000000 - Sale Of Fixed Assets	\$ 500	\$ -	\$ 1,000
Subtotal 391	\$ 500	\$ -	\$ 1,000

	FY 2025 Annual Budget	09/30/2025 YTD Actuals	FY 2026 Annual Budget
392 - Interfund Oper Transfers From			
09-75010-392-000000 - Transfer From Wkcomp	-	-	\$ 83,918
Subtotal 392	\$ -	\$ -	\$ 83,918
TOTAL REVENUE	\$ 5,832,250	\$ 5,952,395	\$ 8,653,328

Expenditure

427 - Solid Waste Collection/Disposal (Refuse)			
09-10112-427-000000 - Salary Expense	\$ 535,304	\$ 325,847	\$ 546,316
09-10113-427-000000 - Wages Expense-Hourly	1,812,107	1,116,485	1,918,539
09-10115-427-000000 - Wage Expense-Part-Time	75,000	43,448	78,000
09-10179-427-000000 - Longevity	40,709	41,350	42,075
09-10180-427-000000 - Overtime	35,000	32,226	36,400
09-10192-427-000000 - Social Security	190,143	119,502	200,533
09-10194-427-000000 - Pa Unemployment	2,000	-	2,000
09-10198-427-000000 - Life and Disability Insurance	12,166	8,015	12,691
09-10238-427-000000 - Clothing and Uniforms	17,500	2,898	17,500
09-10260-427-000000 - Small Tools and Minor Equip	46,400	6,349	24,000
09-10317-427-000000 - Special Legal	1,600	2,594	2,500
09-10318-427-000000 - Contingency Expense	5,000	-	5,000
09-10321-427-000000 - Telephone Monthly Charges	2,000	378	2,700
09-10351-427-000000 - Property & Liability Insurance	97,207	72,905	89,899
09-10361-427-000000 - Electric and Gas	15,000	12,767	15,000
09-10366-427-000000 - Water Service	8,000	4,325	10,000
09-10374-427-000000 - Machinery and Equipment Maint.	73,500	13,636	76,440
09-10450-427-000000 - Contracted Services	1,620,000	1,064,508	1,950,000
09-10740-427-250018 - Machinery	-	93,654	-
09-11197-427-000000 - Pension - Defined Benefit	196,091	147,068	372,175
09-11215-427-000000 - Postage	3,000	-	1,000
09-11341-427-000000 - Advertising	1,500	60	850
09-11354-427-000000 - Workers' Comp Insurance	86,706	65,030	83,918
09-11420-427-000000 - Dues, Subscr. and Memberships	3,300	2,896	3,500
09-12070-427-000000 - Transfer To Opeb Fund	151,308	151,308	236,684
09-12196-427-000000 - Medical Benefits	731,449	456,758	767,157
09-12197-427-000000 - Pension - Defined Contrib Mand	32,554	32,554	35,629

	FY 2025 Annual Budget	09/30/2025 YTD Actuals	FY 2026 Annual Budget
09-12210-427-000000 - Office Supplies	2,200	1,136	2,000
09-13002-427-000000 - Vehicle Maintenance Chargeback	459,968	-	486,708
09-17001-427-000000 - Information Tech. Chargeback	23,311	-	15,910
Subtotal 427	\$ 6,280,023	\$ 3,817,697	\$ 7,035,124
TOTAL EXPENDITURE	\$ 6,280,023	\$ 3,817,697	\$ 7,035,124

Debt Service (23)

Revenue

392 - Interfund Oper Transfers From			
23-17010-392-000000 - Transfer From General Fund	\$ 24,144	\$ 24,144	\$ 27,396
Subtotal 392	\$ 24,144	\$ 24,144	\$ 27,396
TOTAL REVENUE	\$ 24,144	\$ 24,144	\$ 27,396

Expenditure

471 - Rent Of Machinery			
23-10384-471-000000 - Rent Of Machinery/Equipment	\$ 24,144	\$ 15,433	\$ 27,396
Subtotal 471	\$ 24,144	\$ 15,433	\$ 27,396
TOTAL EXPENDITURE	\$ 24,144	\$ 15,433	\$ 27,396

FY 2025 Annual Budget	09/30/2025 YTD Actuals	FY 2026 Annual Budget
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Liquid Fuels Fund (Highway Aid) (35)

Revenue

341 - Interest Earnings

35-26100-341-000000 - Interest on Investments	\$ 75,000	\$ 75,981	\$ 95,000
Subtotal 341	\$ 75,000	\$ 75,981	\$ 95,000

355 - State Shared Revenues

35-11020-355-000000 - Liquid Fuels Tax	\$ 1,646,000	\$ 1,638,578	\$ 1,583,977
Subtotal 355	\$ 1,646,000	\$ 1,638,578	\$ 1,583,977

389 - All Other Operating Revenue

35-92000-389-000000 - All Other Operating Revenue	\$ 10,000	\$ 62,516	\$ 10,000
Subtotal 389	\$ 10,000	\$ 62,516	\$ 10,000

391 - General Fixed Asset Disp.

35-31100-391-000000 - Sale Of Fixed Assets	\$ 500	\$ -	\$ 500
Subtotal 391	\$ 500	\$ -	\$ 500

TOTAL REVENUE

1,731,500 1,777,075 1,689,477

Expenditure

430 - Public Works

35-10760-430-250078 - Vehicles and Equipment	-	\$ 852	-
35-10760-430-250079 - Vehicles and Equipment	-	279,500	-
Subtotal 430	\$ -	\$ 280,352	\$ -

431 - Cleaning Of Streets/Gutters

35-10113-431-000000 - Wages Expense-Hourly	\$ 100,000	-	\$ 100,000
35-10180-431-000000 - Overtime	-	1,520	5,000
35-10192-431-000000 - Social Security	7,650	-	8,033
35-10245-431-000000 - Highway Supplies	2,200	1,943	2,200
Subtotal 431	\$ 109,850	\$ 3,463	\$ 115,233

	FY 2025 Annual Budget	09/30/2025 YTD Actuals	FY 2026 Annual Budget
432 - Winter Maint - Snow Removal			
35-10180-432-000000 - Overtime	\$ 203,000	\$ 149,297	\$ 211,000
35-10192-432-000000 - Social Security	15,530	(808)	16,142
35-10245-432-000000 - Highway Supplies	220,000	185,429	229,000
35-10260-432-000000 - Small Tools and Minor Equip	30,000	24,490	31,200
Subtotal 432	\$ 468,530	\$ 358,408	\$ 487,342
433 - Traffic Control Devices			
35-10113-433-000000 - Wages Expense-Hourly	\$ 176,400	\$ 115,696	\$ 184,057
35-10180-433-000000 - Overtime	20,000	7,736	21,000
35-10192-433-000000 - Social Security	13,648	6,819	15,687
35-10245-433-000000 - Highway Supplies	70,000	69,357	73,000
35-10255-433-000000 - Accident Repairs	50,000	19,015	52,000
35-10361-433-000000 - Electric and Gas	370,000	265,364	462,500
35-10374-433-000000 - Machinery and Equipment Maint.	400,000	38,544	400,000
35-11530-433-000000 - Payment To Other Governments	4,000	-	4,000
Subtotal 433	\$ 1,104,048	\$ 522,531	\$ 1,212,244
TOTAL EXPENDITURE	\$ 1,682,428	\$ 1,164,754	\$ 1,814,819

	FY 2025 Annual Budget	09/30/2025 YTD Actuals	FY 2026 Annual Budget
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Other Post Employment Benefits Fund (OPEB)(70)

Revenue

341 - Interest Earnings			
70-26100-341-000000 - Interest on Investments	\$ 200,000	-	\$ 200,000
Subtotal 341	\$ 200,000	-	\$ 200,000
365 - Health			
70-14600-365-000000 - Health Costs Reimbursements	\$ 364,000	\$ 183,625	\$ 337,860
Subtotal 365	\$ 364,000	\$ 183,625	\$ 337,860
392 - Interfund Oper Transfers From			
70-11080-392-000000 - Transfer From Sewer Fund	\$ 302,616	\$ 302,616	\$ 236,684
70-13090-392-000000 - Transfer From Refuse Fund	151,308	151,308	236,684
70-17010-392-000000 - Transfer From General Fund	832,276	895,053	1,104,522
Subtotal 392	\$ 1,286,200	\$ 1,348,977	\$ 1,577,890
TOTAL REVENUE	\$ 1,850,200	\$ 1,532,602	\$ 2,115,750

Expenditure

488 - Fiduciary Fund Benefits			
70-10192-488-000000 - Social Security	\$ 5,600	\$ 1,620	\$ 4,000
70-10196-488-000000 - Medical Reimbursement	135,000	113,783	152,000
70-10450-488-000000 - Contracted Services	3,000	(7,191)	250
70-11196-488-000000 - Out Of Area Medical Reimb.	35,000	17,116	30,000
70-12196-488-000000 - Medical Benefits	1,457,000	1,115,168	1,710,000
70-12198-488-000000 - General Insurance Expense	27,600	13,937	19,500
Subtotal 488	\$ 1,663,200	\$ 1,254,433	\$ 1,915,750
TOTAL EXPENDITURE	\$ 1,663,200	\$ 1,254,433	\$ 1,915,750

	FY 2025 Annual Budget	09/30/2025 YTD Actuals	FY 2026 Annual Budget
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Workers' Compensation Fund (75)

Revenue

341 - Interest Earnings

75-26100-341-000000 - Interest on Investments	\$ 12,700	\$ 2,639	\$ -
Subtotal 341	\$ 12,700	\$ 2,639	\$ -

395 - Worker'S Compensation Reimbursements

75-92100-395-000000 - Worker'S Compensation Reimburs	\$ 35,000	\$ 9,014	\$ 30,500
Subtotal 395	\$ 35,000	\$ 9,014	\$ 30,500

TOTAL REVENUE	\$ 47,700	\$ 11,653	\$ 30,500
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Expenditure

484 - Workers' Compensation Insurance

75-10195-484-000000 - Claims Expense-General Fund	\$ 39,000	\$ 16,740	\$ 25,000
75-10311-484-000000 - Accounting/ Auditing Services	1,000	-	1,000
75-10460-484-000000 - Meetings and Conferences	2,500	-	2,500
Subtotal 484	\$ 42,500	\$ 16,740	\$ 28,500

486 - Insurance

75-11354-486-000000 - Workers' Comp Insurance	\$ 5,200	\$ 60	\$ 2,000
Subtotal 486	\$ 5,200	\$ 60	\$ 2,000

492 - Interfund Transfers

75-12002-492-000000 - Transfer To Sewer Fund	-	-	\$ 73,802
75-12009-492-000000 - Transfer To Refuse Fund	-	-	108,246
75-13001-492-000000 - Transfer To General Fund	-	-	842,028
75-13003-492-000000 - Transfer To Fire Fund	-	-	18,552
Subtotal 492	\$ -	\$ -	\$ 1,042,628

TOTAL EXPENDITURE	\$ 47,700	\$ 16,800	\$ 1,073,128
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**TOWNSHIP OF ABINGTON
FY 2026 BUDGET
CAPITAL OUTLAY**

Proposal	Account	Account Name	FY 2026 Appropriations
Sewer Operating Fund			
Wastewater - Aeration Tank Diffuser Membranes	02-10750-429	Minor Machinery And Equipment	\$ 25,000
Wastewater - Electrical & Instrument Equipment Replacements	02-10750-429	Minor Machinery And Equipment	200,000
Wastewater - Flotation Sludge Thickener Rehabilitation	02-10750-429	Minor Machinery And Equipment	150,000
Wastewater - Mechanical Equipment & Valve Replacements	02-10750-429	Minor Machinery And Equipment	350,000
Wastewater - Phosphorus Sludge Recovery Struvite Removal	02-10750-429	Minor Machinery And Equipment	200,000
		Grand Total	<u>\$ 925,000</u>
Fire Services Fund			
Fire - Air Truck Replacement	03-10760-411	Vehicles And Equipment	\$ 125,000
Fire - Fire Company Capital Improvements	03-10730-411	Buildings Capital	300,000
Fire - Training Facility Maintenance & Improvements	03-10730-411	Buildings Capital	57,631
		Grand Total	<u>\$ 482,631</u>
Refuse Fund			
Public Works/Refuse - Automated Cans	09-10750-427	Minor Machinery And Equipment	\$ 100,000
Public Works/Refuse - Side-Arm Trucks	09-10760-427	Vehicles And Equipment	1,200,000
Public Works/Refuse - Transfer Station Packing Floor Replacement	09-10730-427	Buildings Capital	40,000
		Grand Total	<u>\$ 1,340,000</u>
Capital Projects Fund			
Community Development - E-Code Updates	18-10660-413	Professional Fees	\$ 50,000
Engineering - Grant Match	18-10780-408	Grant Support	595,589
Engineering - Grant Opportunity Reserve	18-10780-408	Grant Support	10,000
Engineering - MS4	18-10660-408	Professional Fees	52,000
Engineering - Storm Sewer Projects	18-10670-408	Stormwater Construction	162,000
Engineering - Stormwater Management	18-10670-408	Stormwater Construction	110,000
General Government - Building Upgrades	18-10730-409	Buildings Capital	40,000
General Government - Corridor Community Signs	18-10750-406	Minor Machinery And Equipment	10,000
General Government - Future Grant Match	18-10780-409	Grant Support	150,000
General Government - Grant Match	18-10780-409	Grant Support	70,000
General Government - Grant Opportunity Reserve	18-10780-409	Grant Support	10,000
Library - Grant Opportunity Reserve	18-10780-456	Grant Support	10,000
Library - Lighting Replacement	18-10730-456	Buildings Capital	10,592
Parks - Grant Opportunity Reserve	18-10780-454	Grant Support	25,000
Parks - Playground Maintenance & Updates	18-10720-454	Improv. Other Than Buildings	180,000
Police - Axon Body Camera	18-10740-410	Machinery	136,041
Police - Axon In-Car Camera System	18-10740-410	Machinery	81,368
Police - Axon Interview	18-10750-410	Minor Machinery And Equipment	4,823
Police - Axon Taser	18-10740-410	Machinery	99,784
Police - Department and Public Safety Training Center Maintenance	18-10730-410	Buildings Capital	28,068
Police - Traffic Safety	18-10750-419	Minor Machinery And Equipment	50,000
Police - Vehicle Technology	18-10760-410	Vehicles And Equipment	28,691
Police - Vehicles	18-10760-410	Vehicles And Equipment	308,456
Public Works - Asphalt Paving Program	18-10720-438	Improv. Other Than Buildings	1,000,000
Public Works - Briar Bush Replacement HVAC System	18-10730-459	Buildings Capital	42,600
Public Works - Diving Board	18-10720-459	Improv. Other Than Buildings	10,800
Public Works - Grant Match	18-10780-430	Grant Support	306,610
Public Works - Grant Opportunity Reserve	18-10780-430	Grant Support	55,000
Public Works - Grant Reimbursable Expenses	18-10780-430	Grant Support	3,000
Public Works - Grant Work Authorizations	18-10780-430	Grant Support	20,000
Public Works - Milling Machine	18-10740-430	Machinery	112,000

CAPITAL OUTLAY

Proposal	Account	Account Name	FY 2026 Appropriations
Public Works - Paving Machine	18-10740-430	Machinery	112,000
Public Works - Police Station Fuel Pump Upgrade	18-10720-430	Improv. Other Than Buildings	70,000
Public Works - Pool Chair Lifts	18-10750-459	Minor Machinery And Equipment	17,500
Public Works - Tree Maintenance	18-10720-459	Improv. Other Than Buildings	125,000
		Grand Total	<u>\$ 4,096,922</u>
Sewer Capital Fund			
Wastewater - Aqua Pa (Cheltenham) Interceptor A Improvements	19-10720-429	Improv. Other Than Buildings	\$ 550,000
Wastewater - Collection System Pipe Rehabilitation	19-10720-429	Improv. Other Than Buildings	100,000
Wastewater - Compact Zero Turn Excavator	19-10760-429	Vehicles And Equipment	55,000
Wastewater - Engineering Eval of Sanitary Conveyance to Adjacent Municipalities	19-10660-429	Professional Fees	150,000
Wastewater - Pump Station Equipment Replace & Repairs	19-10720-429	Improv. Other Than Buildings	240,000
Wastewater - Vehicles & Equipment Replace Vactor Flush Truck 523	19-10760-429	Vehicles And Equipment	485,000
		Grand Total	<u>\$ 1,580,000</u>
Highway Aid Fund			
Public Works/Highway Aid - F550 Bucket Truck	35-10760-430	Vehicles And Equipment	\$ 211,000
Public Works/Highway Aid - F550 Mason Body	35-10760-430	Vehicles And Equipment	105,000
		Grand Total	<u>\$ 316,000</u>

**TOWNSHIP OF ABINGTON
FY 2026 BUDGET
CAPITAL ITEMS**

Proposal Name	Fund	Proposed Capital	Narrative
Community Development - E-Code Updates	Capital Projects Fund	50,000	<p>Background: The Township is undergoing a review and update to the Township Zoning Code, Subdivision and Land Development Ordinance and other Township Codes to address inconsistencies, align them with recent planning efforts, and current best practices.</p> <p>Once complete, the Township online code book through e-code will be updated and modernized to reflect the changes and current program capabilities. This request will cover the costs associated with the program updates, as well as professional services costs incurred through the update process.</p> <p>Analysis: This request is for the updating of the Township Zoning Code, Stormwater Ordinance and Subdivision and Land Development Ordinance (SALDO) on e-code. The Township is proposing substantial changes to those ordinances and e-code will be updated to reflect those changes and modernize how residents interact with the platform.</p> <p>Recommendation: Approve funding for this project.</p>
Engineering - Grant Match	Capital Projects Fund	595,589	<p>\$595,589 needed for required cash match for Engineering grants as follows:</p> <p>\$ 68,348 - 2015 MMTF#1 -Old York Road/Susquehanna \$176,446 - 2015 MMTF#2 -Old York Road/Susquehanna \$350,795 - 2016 MMTF#3 -Old York Road/Susquehanna</p>
Engineering - Grant Opportunity Reserve	Capital Projects Fund	10,000	<p>\$10,000 for expenses related to applying for new grants.</p>
Engineering - MS4	Capital Projects Fund	52,000	<p>Background: We must abide by several measures including but not limited to illicit discharges, silt reduction, public education, and pollutant control measures, etc.</p> <p>Analysis: The Department of Environmental Protection (DEP) requires us to provide inspections, maintenance, and repairs on our entire Separate Storm Sewer System (MS4). This requested budget item will allow our Engineering Department the ability to satisfy this requirement and submit an annual report pertaining to the NPDES permit.</p> <p>Recommendation: Allocate \$52,000 for the program to continue and meet our federal requirements.</p>
Engineering - Storm Sewer Projects	Capital Projects Fund	162,000	<p>Background: With our aging infrastructure, we are constantly inspecting and identifying storm water issues throughout our Township. This request would fund the cost of the material to provide the work identified by our team or found within our bridge analysis reports.</p>

Proposal Name	Fund	Proposed Capital	Narrative
			<p>Analysis: Throughout the course of the year, several projects arise that need to be addressed by our Construction Services Team. This work includes storm water, culvert, and stream maintenance projects that are either repairing existing, installing new, or expanding already in-place systems. We are in the process of identifying and prioritizing a list for the 2026 calendar year.</p> <p>Recommendation: Allocate the funding to perform the identified work.</p>
Engineering - Stormwater Management	Capital Projects Fund	110,000	<p>Background: The mitigation processes vary in size and complexity, some of the work includes but is not limited to fallen tree or silt removal projects. With some more complex projects requiring stream bank stabilization, utilizing engineered concrete retaining wall systems or the use of vegetative stabilization to prevent erosion. We also maintain many stormwater basins; this work includes debris removal and grade adjustments for proper drainage.</p> <p>Analysis: We have the responsibility to inspect and maintain our many miles of streams and stormwater basins. Our inspections identify areas of erosion, blockages, and silt buildup. Once identified, we develop a plan to mitigate the problem. We are in the process of identifying a list of projects for the 2026 calendar year.</p> <p>Recommendation: Allocate the funding to perform the identified projects.</p>
General Government - Building Maintenance	Capital Projects Fund	40,000	Funding for municipal building projects, repairs or upgrades, as needed.
General Government - Corridor Community Signs	Capital Projects Fund	10,000	<p>Background: Abington Township has decorative signage on light poles throughout the Township that need to be replaced or removed.</p> <p>Analysis: This funding will be used to paint the light poles and remove and/or replace the signs that are in disrepair. Due to the quantity of signs throughout the Township, the replacement or removal of signs will be a phased approach.</p> <p>Recommendation: Approve funding to paint the street lights and remove and/or replace signs in disrepair.</p>
General Government - Future Grant Match	Capital Projects Fund	150,000	\$150,000 needed for required match for unbudgeted grants awarded in 2026
General Government - Grant Match	Capital Projects Fund	70,000	\$70,000 needed for required match for Alternative Fuels Incentive Grants (AFIG)
General Government - Grant Opportunity Reserve	Capital Projects Fund	10,000	\$10,000 for expenses related to applying for new grants.
Library - Grant Opportunity Reserve	Capital Projects Fund	10,000	\$10,000 for expenses related to applying for new grants.
Library - Lighting Replacement	Capital Projects Fund	10,592	<p>Background: A new lighting system will allow the library's Building Manager to control temperature and color of the overhead lights. There are several areas in the library that have been dark and some that have been overly bright. The new system will rectify any issues with unbalanced lighting, replacing existing bulbs with LED strips.</p>

Proposal Name	Fund	Proposed Capital	Narrative
			<p>Analysis: The lighting in the Abington Free Library is not sufficiently bright on the main floor, particularly over the bookshelves. The current lighting is difficult to maintain and light management is challenging; the wiring is atypical and out of date. The library made plans to update the lighting five years ago, but no improvements were made at that point. New lighting would have drivers and eliminate the existing ballast and wiring and the issues that they have created over the past several years. The new system is extremely easy to replace any lights that are out and will ensure that lighting is maintained with minimal delay, without support from Public Works.</p> <p>Recommendation: The proposed quote for the lighting system includes retrofitting the majority (130) of the existing light fixtures. A small number (13) of newer fixtures will be installed. The retrofitting involves replacing the existing T8 bulbs with LED strips in the current fixture.</p>
Parks - Grant Opportunity Reserve	Capital Projects Fund	25,000	\$25,000 for expenses related to applying for new grants.
Parks - Playground Maintenance & Updates	Capital Projects Fund	180,000	<p>Background: Playgrounds have moved away from the wood board models to recycled materials that offer bright colors. Due to the advancement of technology, playground offer a lot more opportunities for interaction among its users.</p> <p>Analysis: Abington Township has invested funds in updating playgrounds within the Township. Working with playground representatives, new playgrounds within the Township have provided play areas that are more modern and reflect the changes in playground equipment safety. In an effort to continue to upgrade Township playgrounds, additional funds are being requested. Since 2024, 4 playgrounds have been updated, with around 14 left to update.</p> <p>Recommendation: General maintenance on playground equipment is essential to keep users safe. If a piece of playground equipment is deemed to be old or unsafe, it is removed. The Parks and Recreation Department has recently updated 4 playgrounds in the last year. It is being requested that capital funds in the amount \$180,000 be approved to continue to assist with playground maintenance and updates.</p>
Police - Axon Body Camera	Capital Projects Fund	136,041	<p>Background: Maintaining this program is not only a matter of operational necessity but also a cost-effective risk management strategy. Video documentation reduces investigative time, minimizes unfounded complaints, and significantly mitigates the potential for costly litigation. In addition, body-worn cameras promote public trust through enhanced transparency and accountability, which in turn reduces reputational risk for the department and the municipality. As body-worn cameras are now the recognized industry standard, continued investment ensures that our officers are equipped with the tools necessary to protect both the community and the department's legal and financial interests. The Department is currently engaged in an active agreement with AXON for this project (Body Cameras) until January 2028.</p>

Proposal Name	Fund	Proposed Capital	Narrative
			<p>Analysis: The Abington Police Department has utilized AXON body worn cameras for several years. They have become an integral part in the daily operations of the Police Department. The AXON body camera is an ultra-durable, on-officer device that delivers both ease of use and exceptional performance, capturing high-quality audio and video evidence. Since its introduction, this program has consistently demonstrated measurable value, with recorded footage serving as a critical tool for resolving complaints, supporting prosecutions, and de-escalating potentially volatile situations.</p> <p>Recommendation: The Department recommends continuing to fund this project.</p>
Police - Axon In-Car Camera System	Capital Projects Fund	81,368	<p>Background: This system meets Pennsylvania’s legal mandates for video and audio evidence, with secure, cloud-based storage that is both cost-effective and compliant. In addition to cutting-edge hardware, the AXON program includes critical components that extend well beyond the cameras themselves: secure data storage, evidentiary management, continuous software updates, manufacturer support, and a comprehensive warranty and replacement plan. These provisions ensure the department has dependable equipment and up-to-date technology at all times, with full camera upgrades every five years. After reviewing other available systems, AXON’s solution remains far superior, offering proprietary features and integration capabilities unmatched in the market. Continuing with this program is the most operationally sound and financially responsible option to maintain high-quality evidence collection, meet legal requirements, and support both officer and community safety. The Department is currently engaged in an agreement for AXON In-Car Camera Systems until March 2033.</p> <p>Analysis: The Abington Police Department has relied on AXON in-car camera systems for many years. The current multi-year agreement includes a fully integrated system that works seamlessly with our AXON body-worn cameras. Together, these systems deliver a comprehensive, reliable, and efficient solution for capturing high-quality audio and video evidence in the field. AXON’s “Fleet” in-car cameras and body-worn devices operate in conjunction, offering both mobile (in-car) recording and on-officer video coverage. This integration ensures thorough documentation of incidents from multiple perspectives, enhancing evidentiary integrity, improving officer safety, and strengthening public trust.</p> <p>Recommendation: The Department recommends that funding for this initiative be continued.</p>
Police - Axon Interview	Capital Projects Fund	4,823	<p>Background: AXON Interview’s electronic recordings help document the interview process, preserve statements from subjects, and support the Department in defending against claims of coercion or rights violations. Additionally, these recordings enhance public confidence in the integrity of investigations and address the community’s expectations for effective crime-solving. The technology is fully compatible with the Department’s existing AXON electronic evidence storage system and includes the capability to transcribe all audio recordings if required.</p> <p>Analysis: The Police Department is currently in an agreement with AXON for their AXON Interview platform. This system enables the Department to record interviews and directly integrate the data into associated evidentiary files, ensuring a secure legal chain of custody. It also allows rapid access for other authorized entities when necessary. The current agreement expires October 2026.</p>

Proposal Name	Fund	Proposed Capital	Narrative
			<p>Recommendation: The Police Department recommends continuing the funding under the current agreed upon terms.</p>
Police - Axon Taser	Capital Projects Fund	99,784	<p>Background: While the Taser 7 has been an effective platform, the Taser 10 offers significant technological and operational advantages. It provides improved range and accuracy, enhancing officer safety and increasing the likelihood of successful deployment in dynamic situations. The upgraded probe and connection capabilities allow for more reliable performance under real-world conditions, while its expanded cartridge capacity reduces the need for reloads in high-stress encounters. The Taser 10 also maintains and enhances the Taser 7's ability to automatically sync and activate with Body-Worn Cameras (BWCs) upon deployment, ensuring that evidentiary data is preserved and further promoting transparency and accountability.</p> <p>The proposed Taser 10 program will ensure each officer is equipped with this essential tool, supported by comprehensive supplemental training to maintain proficiency and adherence to best practices. Transitioning to the Taser 10 platform ensures the Department continues to provide the most effective, reliable, and accountable less-lethal technology available, aligning with our mission to protect life and maintain public trust. This project requires a 5-year contract with AXON. The yearly cost will be: \$99,784.00</p> <p>Analysis: The Police Department's current Taser 7 contract will expire at the end of 2025, requiring a new agreement to continue the program. In reviewing available options, the Department recommends transitioning to the upgraded Taser 10 platform to enhance officer safety, public safety, and overall operational effectiveness.</p> <p>The Taser program plays a critical role in providing officers with an effective, less-lethal de-escalation tool that reduces the risk of death or serious bodily injury to officers, subjects, and members of the public during tense, uncertain, and rapidly evolving encounters. Experience within our own agency, as well as from other law enforcement organizations, consistently supports the effectiveness of this technology in achieving these goals.</p> <p>While the Taser 7 has been an effective platform, the Taser 10 offers significant technological and operational advantages. It provides improved range and accuracy, enhancing officer safety and increasing the likelihood of successful deployment in dynamic situations. The upgraded probe and connection capabilities allow for more reliable performance under real-world conditions, while its expanded cartridge capacity reduces the need for reloads in high-stress encounters. The Taser 10 also maintains and enhances the Taser 7's ability to automatically sync and activate with Body-Worn Cameras (BWCs) upon deployment, ensuring that evidentiary data is preserved and further promoting transparency and accountability.</p> <p>Recommendation: The Department recommends funding this initiative. The amount requested reflects the anticipated amount needed for six (6) additional officers.</p>
Police - Building Maintenance	Capital Projects Fund	28,068	<p>Background: Based on historical maintenance patterns and anticipated projects, this proposal seeks approval to fund a Building Maintenance Capital line to address both scheduled improvements and unforeseen repairs throughout 2026 for the total amount of \$48,068.00</p>

Proposal Name	Fund	Proposed Capital	Narrative
			<p>Analysis: The Police Department is located within the overall Township building complex. Historically, the Township has provided both funding and personnel for the upkeep of the entire facility, often resulting in substantial cost savings. When feasible, Township personnel will continue to perform repairs and upkeep; however, certain projects will require outsourcing to specialized contractors. This proposal also includes maintenance funding for the Public Safety Training Center. The Police Department building is aging and requires ongoing repairs, upgrades, and remodeling to ensure safety, operational efficiency, and compliance with modern standards. Infrastructure components such as wiring and plumbing require regular maintenance, while flooring upgrades, painting, and workspace reconfiguration remain as ongoing needs. If not completed in 2025, workspace adjustments for the Detective Division and Community Policing Unit are anticipated in 2026 to enhance both efficiency and security.</p> <p>The Public Safety Training Center has two remaining HVAC units at the end of their service life. Both units will need replacement in 2026, with an estimated cost of \$14,034.00 per unit (\$28,068 total). In addition to HVAC replacement, general maintenance and repairs will require funding for electrical, plumbing, flooring, and other essential building materials.</p> <p>Recommendation: The Department recommends funding this initiative.</p>
Police - Traffic Safety	Capital Projects Fund	50,000	<p>Background: The purchase of addition signage and materials throughout the township, including stop signs, warning signs, and other traffic related control/notification devices, along with associated materials is estimated to be \$25,000. Speed timing equipment and yard signs are also needed, to include; digital speed signs, speed carts, motorist warning devices and other traffic safety related measuring, monitoring, and notification items to include initial data storage and/or remote access to these items. The projected cost for these items is \$25,000.</p> <p>Analysis: This funding is used to address a wide range of traffic safety complaints from both township officials and residents. It enables the Department to provide the most effective solutions and responses to traffic safety issues and concerns. Examples include covering engineering fees for required studies, conducting analyses for signage evaluation and installation, and addressing various roadway conditions and other traffic-related safety matters.</p> <p>Recommendation: The Department recommends funding this initiative.</p>

Proposal Name	Fund	Proposed Capital	Narrative
Police - Vehicle Technology	Capital Projects Fund	28,691	<p>Background: Based on the rapidly changing technology and short equipment life cycle in a police environment we have investigated various mobile computers for field use by our police officers. Rugged laptop computers designed specifically for vehicle use continue to provide the best solution based on service and reliability. However, due to the environment and their constant use within the police vehicle the computers, and their peripheral components (modems, docks, jacks, hubs, etc...) have approximately a two-year life cycle. The in-car, and motorcycle radio systems are not immune to failure and needed replacement as well. Microphones, cords, and related radio equipment often must be replaced due to normal wear and tear. In addition to the motorcycle and in-car computers, and police radios, at times emergency lighting components, to include wiring, switches, relays, etc... must be repaired and replaced. Scanners and printers which are utilized to enter data into the MDT (Mobile Data Terminal) and issue citations and warnings need replacement and repairs. Some vehicles which are used for specialty assignments require a portable radio to be used. In these situations, additional radios may be needed as well as repairs to currently assigned radios</p> <p>Analysis: The current in-car computer and radio systems allow officers in the field to communicate with our CAD/RMS (Computer Aided Dispatch/Records Management System) systems just as if they were seated in the police station. This capability provides greater efficiencies in the areas of information gathering, investigations and report writing. By allowing officers to perform these tasks from the field, efforts toward community policing and crime deterrence are enhanced. With ongoing records management software, and 911 mobile dispatching software, the entire inventory of patrol vehicle computers, police radios, to include portable radios in some applications, scanners and printers, require ongoing upgrades and replacement. In-car computers, police radios, and related emergency equipment run nearly every hour of the day, and every day of the year. This equipment is considered essential for police to perform their daily duties. In addition, the Department has added three (3) motorcycles to the fleet over the past few years. With the increasing flexibility of these motor units, computer, radio, and related equipment is needed for the officers to effectively perform their duties.</p> <p>Recommendation: The Department recommends funding this initiative.</p>
Police - Vehicles	Capital Projects Fund	308,456	<p>Background: This project represents the amount needed to purchase four (4) Police Interceptors (Hybrid Explorers) for Patrol. This project also involves the request for one (1) unmarked police unit for enforcement purposes. This total amount reflects the upfitting costs that are associated with each vehicle. The Police Department, in conjunction with Vehicle Maintenance, has been able to establish a schedule for replacing various police vehicles on a rotational basis. Several factors apply when considering the replacement of police vehicles that includes, but is not limited to, vehicle mileage, vehicle engine hours, vehicle damage, vehicle age, vehicle wear issues, scope of purpose, and more.</p>

Proposal Name	Fund	Proposed Capital	Narrative
			<p>Analysis: The Police Department operates a fleet of motor vehicles ranging from undercover vehicles, administrative/detective vehicles, as well as various types of patrol vehicles. These vehicles are essential to providing the excellent police services to the citizens of Abington Township. In addition to the manufacturers installed technology and safety features, each vehicle is outfitted with a tremendous amount of police specific technology. Depending on the function of the vehicle, this includes state-of-the-art lighting for citizen and officer safety, improved and enhanced sirens, rugged computers, retrofitted passenger and cargo areas, crime scene processing equipment, life-saving/first aid equipment, etc. These enhanced vehicles permit officers to perform their duties throughout their shifts, 24/7/365 regardless of the environmental conditions.</p> <p>Recommendation: The Department recommends funding this project.</p>
Public Works - Asphalt Paving Program	Capital Projects Fund	1,000,000	<p>Background: Allow the Program to be funded through Capital improvements other than buildings.</p> <p>Analysis: This funding allows the Township to maintain it's paving program allowing Public Works to maintain a yearly total of 12 to 15 miles of roadway paved throughout the season.</p> <p>Recommendation: Allow the project to be funded.</p>
Public Works - Briar Bush Replacement HVAC System	Capital Projects Fund	42,600	<p>Background: The temperature impacts the visitors' comfort as well as the animals. The unit is not compliant with current energy efficiency standards. Replacing it with a modern, high-efficiency unit will help reduce utility costs and provide comfort for guests and campers during their visit.</p> <p>Analysis: Briar Bush Nature Center utilizes an HVAC system in the museum building that was installed in 1999. The unit has aged and has posed reliability and financial challenges. Over the last 3 years, the system has required multiple repairs in order to maintain function, representing a significant expenditure. The unit is no longer capable of effectively cooling the museum during periods of high heat and humidity.</p> <p>Recommendation: It is estimated that the museum will need 3 units replaced. The estimated cost of this project is \$42, 600.</p>
Public Works - Diving Board	Capital Projects Fund	10,800	<p>Background: The option of resurfacing the board was explored, but the cost of shipping the board out to be resurfaced, along with the cost of resurfacing it, was very close to the cost of purchasing a new board.</p>

Proposal Name	Fund	Proposed Capital	Narrative
			<p>Analysis: Crestmont and Penbryn Pools both have diving boards. The diving board provides another option of recreation at the pools and is a very popular attraction. The diving board is constructed with a slip resistant material at the end of the board to prevent users from slipping and falling off of the board. The diving board at Penbryn Pool has had the slip resistant material replaced several times over the years and the material is no longer adhering to the board.</p> <p>Recommendation: It is recommended to replace the diving board at Penbryn Pool with a new board. The cost of a new diving board is \$8,200.00. It is estimated that freight will be around \$900.00 (based on the board purchased in 2025), and the mounting brackets will cost about \$1,700. The total requested for this item is \$10, 800.</p>
Public Works - Grant Match	Capital Projects Fund	306,610	<p>\$306,610 need for required cash match for Public Works grants as follows:</p> <p>\$ 23,375 - 2023 Montco 2040 Bicycle Lane \$ 50 - Work Authorization for 2023 Green Light Go Grant \$ 10,450 - Work Authorization for 2024 Green Light Go Grant \$105,788 - 2017 MMTF-Jenkintown/Greenwood/Washington Lane \$ 2,204 - Work Authorization for 2017 MMTF \$110,065 - AJC Phase 5 Support \$ 28,973 - AJC Work Authorization \$98,200 #1.1 #817507.2C \$ 1,117 - AJC Work Authorization \$64,900 #3 #817507.2D \$ 24,588 - AJC Work Authorization \$45,690 #822811.2A</p>
Public Works - Grant Opportunity Reserve	Capital Projects Fund	55,000	\$55,000 for expenses related to applying for new grants.
Public Works - Grant Reimbursable Expenses	Capital Projects Fund	3,000	Reimbursable expenses for current grant projects.
Public Works - Grant Work Authorizations	Capital Projects Fund	20,000	\$20,000 for work authorizations for additional services for existing grants.
Public Works - Milling Machine	Capital Projects Fund	112,000	<p>Background: \$112,000.00 .</p> <p>Analysis: This is for the lease payment of our milling machine. This machine allows the Township to be cost effective and keep taxes affordable allowing us to do all roadway milling in house with our Public Works personnel.</p> <p>Recommendation: Allow the payment of this lease to continue our services.</p>
Public Works - Paving Machine	Capital Projects Fund	112,000	<p>Background: \$112,000.00</p> <p>Analysis: This is for the lease payment of our paving machine. This machine allows the Township to be cost effective and keep taxes affordable allowing us to do all roadway paving in house with our Public Works personnel.</p>

Proposal Name	Fund	Proposed Capital	Narrative
			<p>Recommendation: Allow the payment of this machine to continue our services.</p>
Public Works - Police Station Fuel Pump Upgrade	Capital Projects Fund	70,000	<p>Background: Allow the purchase of this fuel pump update.</p> <p>Analysis: This Police pump station is showing signs of aging and deterioration and will soon be out of compliance with the DEP testing. This fuel pump station is critical to keeping our Police fleet fueled and on the road for patrol.</p> <p>Recommendation: Allow the update of this fuel station.</p>
Public Works - Pool Chair Lifts	Capital Projects Fund	17,500	<p>Background: It is recommended that the lift batteries be replaced every 2 years. When looking to purchase batteries for the 2025 pool season, it was learned that the lift is no longer made, and replacement parts are no longer available. If either of the lifts breaks, we will not be able to have them repaired.</p> <p>Analysis: Crestmont and Penbryn Pools each have an ADA chair lift installed in the shallow end of the main pool that allows individuals to be lowered and raised in and out of the water when the use of the ladders is not possible. It is estimated that the current lifts were installed in 2005. Each lift operates by a special battery that needs replacing about every 2 years.</p> <p>Recommendation: Due the fact that the current chair lifts and replacement parts are no longer made, the chair is considered obsolete. Due to the repairs required over the years, combined with the difficulty in repairing the current lifts, it is recommended that the ADA lifts at both pools be replaced to facilitate entry and exit for individuals who require assistance.</p>
Public Works - Tree Maintenance	Permanent Improvement - Capital	125,000	<p>Background: Abington Township, has experienced severe seasons that have not been seen before. Damage caused by trees is one of the main results seen from severe weather. The Parks and Recreation Department has been prompt in serving Township residents when it comes to trees. Due to the number of trees damaged by storms, the budget allotted for tree removal is depleted faster each year.</p> <p>Analysis: Over the past few years, the Parks Department has used capital funds for township-wide tree maintenance. This maintenance included trees that have fallen in parks as well as trees that are in danger of falling. Abington Township has recently hired a certified arborist to help with identifying trees that may cause risk of injury. The arborist has begun to assess trees in parks in an effort to create a tree maintenance plan. It is expected that trees will be identified as possible dangers and removed. In addition to the arborist, the township has invested in sending 3 Parks employees to tree maintenance school. These efforts are beneficial now and in the future to help maintain Abington Township's tree canopy.</p> <p>Recommendation: With the findings of the arborist and the anticipated severe weather, it is being requested that the tree capital budget be increased to \$125,000. This amount will allow Parks and Recreation to continue to offer tree services to the township.</p>

Proposal Name	Fund	Proposed Capital	Narrative
Fire - Air Truck Replacement	Fire Services	125,000	<p>Background:</p> <p>The Board of Commissioners approved and began funding this project in FY2018 with a goal of purchasing and placing the new Air Truck into service in FY2025 at an approximate cost of \$800,000. In the interim between when the project was first conceived in 2017 and today, the world lived through the global Covid-19 pandemic, as a result of which, many organizations began to look at ways to streamline operations in order to be more efficient. The ATFD is no exception. As an all-volunteer Department, the ATFD also looks at problems and solutions that not only will streamline operations but will also utilize the valuable time that our volunteers donate in a more efficient manner. As such, the five fire chiefs of the ATFD appointed an air truck committee in 2023 to review and discuss the project as originally proposed as well as any potential improvements to the project. The committee determined that while it is still imperative to maintain a mobile breathing air apparatus for large/prolonged incidents, the technology in air compressors and vehicle chassis' have vastly improved over the past 30 years since the last air truck was purchased, enabling the Department to consider purchasing a smaller air truck while adding breathing air compressors to 4 of the 5 fire stations. (Weldon Fire Company houses the Air Truck and therefore would not need a station mounted breathing air compressor.)</p> <p>Due to the aggressive preventative maintenance program by the ATFD in taking care of this vital piece of equipment, and the reduced wear and tear on it due to the station mounted air compressors, it is anticipated that the new Air Truck will last 20+ years, serving the next several generations of ATFD firefighters.</p> <p>The Air Truck Replacement committee was first appointed in early 2023 by the five (5) ATFD Chiefs of ATFD with members who are knowledgeable in fire truck design to begin more detailed research discussions to design and spec the new truck. The committee has worked diligently throughout 2023 and 2024 to design the new truck, which has become much more challenging in the current environment for purchasing fire apparatus. Over the past several years, the costs of new fire apparatus have increased dramatically, with increases upwards of 50-100% over what they were several years ago due to increased manufacturing costs and increased build/delivery times. On November 8, 2025, the Township placed the order for the new Air Truck from Glick Fire Equipment, with an anticipated delivery date in November, 2026.</p> <p>This project aligns with ATFD Strategic Plan Goal #5: Maintain, improve, and acquire physical resources to meet the objectives and expectations of the Fire Department and the community. Additionally, it aligns with the following Abington Township Strategic Plan Focus Areas: Fiscal Sustainability (Strategy #3); Sustainable Infrastructure (Strategy #3); Excellent Public Services (Strategy #1, 3).</p>

Proposal Name	Fund	Proposed Capital	Narrative
			<p>Analysis: The Abington Township Fire Department’s Air Truck (known as Air 300) responds to all structure fires in Abington Township to refill the Self-Contained Breathing Apparatus air cylinders used by responding firefighters when working inside of the burning structure. This is the only way to refill SCBA cylinders for ATFD firefighters, as the stations do not currently have station based breathing air compressors. The current Air Truck was placed into service on January 15, 1994, and has responded to virtually every structure fire in Abington Township for the past 30 years. Because of an aggressive preventative maintenance program, the air truck and compressor have held up well during their decades of service. The compressor produces high quality breathing air that exceeds the specifications set forth in NFPA Standard 1989, 2019 Edition. Over the past several years, the regular maintenance costs of both the vehicle chassis as well as the air compressor have become more expensive due to the age of the vehicle and the years of normal wear and tear. Parts are harder to find for both the compressor and the engine at this point as well. Additionally, while this truck’s main task of refilling high pressure compressed air SCBA cylinders is a relatively simple one, technology has changed over the past 30 years greatly, making the compressors smaller and more efficient.</p> <p>This project was originally conceived and presented to the Board of Commissioners in 2017 as a multi-year project due to the high cost of fire apparatus. The first year of funding was FY2018 in the amount of \$100,000, with the original goal of allocating \$100,000 per year through FY2025 for a total project cost of \$800,000. In 2023, the Board of Commissioners approved a modification to this project to allow a portion of the funds allocated for the truck to be used to install SCBA air compressors in four of the five fire stations. Weldon would not need a station compressor as the Air Truck is housed in their station. These compressors were ordered at the beginning of FY2024 at a cost of \$233,044.00. These compressors have been installed in Abington, McKinley and Edge Hill Fire Stations. Roslyn’s will be installed after the completion of their floor project. The new Air Truck was ordered in November, 2024 with an anticipated delivery date in late 2025 at a cost of \$707,873.00.</p> <p>Recommendation: The cost of the new Air Truck, including the cost of the compressor, is \$707,873.00. It is therefore respectfully requested that the Board continue to fund the project at \$125,000 per year for FY2026 which will complete an almost decade long undertaking that will continue to serve the residents of Abington Township for the next 20+ years.</p>

Proposal Name	Fund	Proposed Capital	Narrative
Fire - Fire Company Capital Improvements	Fire Services	300,000	<p>Background:</p> <p>This program has been extremely successful for the five ATFD Fire companies, and the expansion of the program last year to include firefighting equipment, PPE and apparatus repairs has assisted the Fire companies to improve not only the fire stations, but also the expensive gear and equipment that they use on a daily basis to protect the residents of Abington Township.</p> <p>In November 2022, the ATFD embarked on updating its Strategic Plan, taking feedback from community stakeholders to craft the goals and objectives of the Department for the next five (5) years. On November 12, 2022, thirty-two (32) members of the Abington Community met at the Edge Hill Fire Company to provide input on their expectations of the ATFD, as well as areas of concern. These community stakeholders were asked by the facilitator to respond to a series of open-ended questions as well as a “service prioritization” matrix in order to gauge the priorities of the community. The top 3 expectations were: 1. Fast response times; 2. Well trained firefighters; and 3. Proper equipment and staffing. The top 3 areas of concern were: 1. Staffing, Recruitment & Retention; 2. Proper funding; and 3. Community Outreach.</p> <p>Over the past five years, the costs of operating a fire company have increased greatly, and the turnaround time for the specialized PPE and equipment is longer than it has ever been. Fuel is more expensive, repairs to the station and the fire trucks have become more expensive and gear and equipment is more expensive. In some cases, the cost of turnout gear has almost doubled. The cost to outfit a single firefighter to enter a structure fire is approximately \$31,000 per firefighter, which includes turnout gear (\$6,340), SCBA (\$10,441), portable radios (\$6,500), thermal imagers (\$7,699) and hand tools (\$400). These added costs and long order times have made it much harder on the volunteer officers and administrators to plan for and budget purchases of necessary equipment and PPE as well as repairs and upgrades to the stations, with priorities often shifting from month to month and year to year.</p> <p>The Capital Program would continue to be administered to include not just capital improvements to the fire stations but to include purchase of certain equipment, PPE and fire apparatus repairs. The Fire Companies would to continue to utilize a pre-approved list of said equipment, PPE and repairs without having to submit specific proposals during the annual municipal budgeting process. This allows additional flexibility to the volunteer fire companies when priorities shift unexpectedly while maintaining fiscal controls at the Township level by continuing to require the companies to follow the existing Township Procurement Policies and Procedures.</p> <p>This project aligns with ATFD Strategic Plan Goal #5: Maintain, improve, and acquire physical resources to meet the objectives and expectations of the Fire Department and the community. Additionally, it aligns with the following Abington Township Strategic Plan Focus Areas: Fiscal Sustainability (Strategy #3); Sustainable Infrastructure (Strategy #3); Excellent Public Services (Strategy #1).</p>

Proposal Name	Fund	Proposed Capital	Narrative
			<p>Analysis: In FY 2019, the Board of Commissioners embarked upon a major investment into the five ATFD fire stations in the form of the ATFD Fire Station Capital Improvement Program. In 2024, the Board approved an expansion in the allowable uses of this program to include firefighting equipment, personal protective equipment and apparatus repairs among other things. Through this program, each Abington Township Fire Company is allotted \$60,000 per fiscal year to be used to make repairs and capital improvements to the aging fire stations as well as purchase, maintain, repair and upgrade costly equipment and apparatus. These improvements included:</p> <p>Abington Fire Company</p> <ul style="list-style-type: none"> • Installation of SCBA bottle compressor in station <p>McKinley Fire Company</p> <ul style="list-style-type: none"> • Repaving of parking lot, new fencing and upgraded exterior lighting. • Installation of SCBA bottle compressor in station. <p>Weldon Fire Company</p> <ul style="list-style-type: none"> • Replaced 16 sets of Bunker Gear <p>Edge Hill Fire Company</p> <ul style="list-style-type: none"> • Replaced emergency power generator for station. • Installation of SCBA bottle compressor in station. • Replaced roof over apparatus bays. • Converted old kitchen to dayroom/remote work offices <p>Roslyn Fire Company</p> <ul style="list-style-type: none"> • Replaced emergency power generator for station (anticipated by end of FY2025) • Installation of SCBA bottle compressor in station. • Demolition and repouring of concrete engine room floor (To be completed by end of FY2025). <p>Recommendation: In order to continue to meet the needs of the fire companies to be more responsive to the increased costs and often-changing priorities and meeting the expectations of the residents of Abington as documented in the new Strategic Plan, while maintaining fiscal responsibility that is already built into the current program it is respectfully requested that the Fire Company Capital Improvement Program continue to be funded at \$60,000 per fire company for a total of \$300,000 annually under the current purchasing guidelines as previously expanded by the Board of Commissioners in FY2024.</p>

Proposal Name	Fund	Proposed Capital	Narrative
Fire - Training Facility Maintenance & Improvements	Fire Services	57,631	<p>Background: One of the most prominent features of our entire fire training facility is the three story Burn Building and connected four story Drill Tower located at the center of the Public Safety Training Facility Complex on Florey Lane. The stucco Drill Tower was constructed in 1957. The Burn Building was constructed in 1982 with a large one-story addition constructed in 2007.</p> <p>From a training perspective, this facility has served our members very well. In general, the training building is well maintained and is in good condition. Routine preventive maintenance is performed in a regular and timely manner. This simulator endures very harsh environments, whether simply being exposed to the elements or to the realities of ongoing live fire training conditions.</p> <p>Due to the nature of the training that is conducted in this facility and the standards set forth by NFPA 1403, these structures are periodically inspected by structural engineers to ensure compliance with NFPA regulations as well as to recommend repairs and improvements required due to regular wear and tear. In July 2024, an evaluation was conducted on the facility by a structural engineer to identify improvements that need to be made in order to properly maintain the structure and comply with NFPA 1403. Previously, in 2021, an inspection was undertaken of the five story 1957 stucco Drill Tower, primarily to evaluate the integrity of the masonry, steel support system and the exterior stucco. As this part of the structure is not used for live fire evolutions, it is not required to comply with NFPA 1403 and therefore the inspection cycle is a longer period.</p> <p>The 1982 section of the facility has five burn rooms, and the 2007 addition consists of one large burn room with an adjoining sprinkler panel and stairwell. These burn rooms have a unique liner arrangement that protects the steel framework from being impacted by the heat of the fires that are created. Periodically, this liner needs to be replaced in order to maintain the integrity of the steel frame. Although the liner arrangement works well to protect the steel from heat, the moisture that gathers in the building from either the firefighting activities or the elements takes its toll on the structure over time. As a result, in order to proactively maintain the facility, it is necessary to periodically replace the liner system and, on occasion, replace portions of the steel framework. This has been accomplished in the past when repairs were made in 2004 as well as in 2012 and 2018, which were costly. It is anticipated that the lining for the 2007 section will need to be replaced in the next several years at an approximate cost of \$60,000.00, including repairs to the structural steel underneath. Additionally, the exterior corrugated steel must also be periodically treated and in some cases replaced due to corrosion in order to maintain the integrity of the building. It is anticipated that the entire Burn Building will have to be repainted with rust inhibiting paint at an approximate cost of \$40,000.00.</p> <p>It is clear that this building design is appropriate for its intended use as the drill tower is 64 years old and the oldest part of the burn building is now over 42 years old. However, as stated in the most recent NFPA 1403 evaluation, it is anticipated that over the next several years there will be a need to repair or replace portions of the liner, exterior steel and steel frame in the burn building order to proactively extend the life of this building as well as address the issues identified with 1957 drill tower masonry and stucco. It is anticipated that the cost of repointing the stucco on the 1957 Drill Tower will be approximately \$75,000.00.</p>

Proposal Name	Fund	Proposed Capital	Narrative
			<p>The need for these capital maintenance and improvements to the fire training facility were addressed in the most recent Strategic Plan whereby our residents and business owners were given the opportunity to give direct input on what their vision for the future of the ATFD would be. This project aligns with ATFD Strategic Plan Goal #5: Maintain, improve, and acquire physical resources to meet the objectives and expectations of the Fire Department and the community. Additionally, it aligns with the following Abington Township Strategic Plan Focus Areas: Fiscal Sustainability (Strategy #3); Sustainable Infrastructure (Strategy #3); Excellent Public Services (Strategy #1, 3).</p> <p>Analysis: The Abington Township Fire Department Fire Training Facility consists of several structures and training areas located at the Abington Township Public Safety Training Center (PSTC) located on Florey Lane. These include the Burn Building and Drill Tower, the Special Operations Training Prop, the large storage building, the vehicle rescue training area and the roof training prop. Each of these structures and training props are integral to maintaining the proficiency of our ATFD Firefighters to respond to all nature of critical incidents from fires to vehicle rescues to advanced technical rescue situations. As a result of the realistic nature of the training conducted at these facilities, they experience a relatively high degree of wear and tear: therefore, must be constantly maintained in order ensure the safety of our firefighters, as well as, to remain in compliance with NFPA Standard 1403.</p> <p>Recommendation: It is respectfully requested that the Board of Commissioner allocate \$57,631.00 in capital funds for FY2025 for the ongoing annual maintenance, improvements and anticipated repairs to the ATFD Training Facility.</p>
Public Works/Highway Aid - F550 Bucket Truck	Highway Aid	211,000	<p>Background: The purchase of this vehicle through Highway aid vehicles and equipment.</p> <p>Analysis: This Vehicle is a unique unit in our fleet as it deals with all electrical issues including but not limited to all signalized intersections, street light issues, and electrical problems township wide. This vehicle is also a front line plow unit during all winter weather events.</p> <p>Recommendation: The purchase of this vehicle.</p>
Public Works/Highway Aid - F550 Mason Body	Highway Aid	105,000	<p>Background: The purchase of this vehicle out of Capital for vehicles and equipment.</p> <p>Analysis: This vehicle would be utilized for various projects throughout the Township it would also allow the Craftsman crew to carry all necessary tools eliminating numerous trips back to the highway yard which would eliminate a lot of down time. This vehicle would also be a frontline plow vehicle during winter weather events.</p> <p>Recommendation: The purchase of this vehicle using PA CoStars contract.</p>

Proposal Name	Fund	Proposed Capital	Narrative
Public Works/Refuse - Automated Cans	Refuse	100,000	<p>Background: Many of the older cans have become brittle from age and the constant exposure to the elements.</p> <p>Analysis: With 77,000 automated cans in service, many dating back to the beginning of the program in 2007. We are constantly receiving requests to replace the worn and broken cans. We replace many lids and wheels; however, we need to replace hundreds of cans per year.</p> <p>Recommendation: We recommend purchasing all three sizes that we offer 95gal, 65gal, and 35gal cans and lids as replacements for the damaged cans. We estimate that we will need between 1600 and 1700 cans in 2026 at approximately \$60.00 per can for around \$100,000.</p>
Public Works/Refuse - Side-Arm Trucks	Refuse	1,200,000	<p>Background: We need to replace six trucks over the next two years to get back on a manageable replacement schedule. We would like to purchase three trucks in 2026 and remove the three oldest trucks from our fleet.</p> <p>Analysis: Our aging fleet of Side-Arm Automated Refuse trucks are reaching a critical point; the parts are not readily available and take a longer time to arrive. We have pushed our trucks past the recommended daily workload. We are looking to replace three trucks that are over ten years old. We are continually having a shortage of trucks and must improvise daily to successfully collect all of the refuse and recycling.</p> <p>Recommendation: We recommend purchasing three new trucks through the PA State CoStar's program at approximately \$400,000 each.</p>
Public Works/Refuse - Transfer Station Packing Floor Replacement	Refuse	40,000	<p>Background: We recently had the compactor floor and hydraulic cylinders inspected and received a recommendation to replace one of the sheet metal floors.</p> <p>Analysis: Abington Township owns and operates a trash transfer station located at 995 Fitzwatertown Road. Our curbside trash truck's dump their daily collections at the transfer station. The operator then compacts the trash into a large tractor trailer which is then transported to the Plymouth trash to steam plant. The compactor floor is a wearable item and has reached its end of use time. This is one of two pits that our trucks dump into on a daily basis. We would expect to get approximately 15 years out of the new floor at its current annual usage (18,500 Tons per year).</p> <p>Recommendation: Allocate the funding to replace the sheet metal floors.</p>
Wastewater - Aeration Tank Diffuser Membranes	Sewer Operations	25,000	<p>Background: This budget item is to purchase 40 of the membrane kits. The original membranes diffusers were installed during the 2008 plant upgrade. Over time the membrane material progressively thins until a tear develops. The 40 membrane kits are budgeted for a 2026 purchase in the amount of \$25,000.00.</p>

Proposal Name	Fund	Proposed Capital	Narrative
			<p>Analysis: The treatment plant aeration tanks contain several hundred rectangular compressed air diffusers manufactured by Ovivo USA, LLC which produce the very fine bubble air supply for the treatment process. The Membrane Kit A contains the new membrane and installation materials so we can rebuild the diffuser by removing the old, worn membrane and installing a new one.</p> <p>Recommendation: This budget item is to purchase 40 membrane kits. The 40 membrane kits are budgeted for a 2026 purchase in the amount of \$25,000.00.</p>
Wastewater - Electrical & Instrument Equipment Replacements	Sewer Operations	200,000	<p>Background: We have purchased and installed the replacement servers for the main control computer and will need to sequentially replace the PLC's in each of 18 buildings. We anticipate the project to take about two more years to complete. The 2026 budgeted project cost is \$200,000.00.</p> <p>Analysis: There is an extensive electrical and electronic control system that operates all the mechanical equipment throughout the treatment plant. Many of the buildings have Motor Control Centers that are 40 or more years old and utilize outdated components that are difficult to replace. The plant utilizes a Supervisory Control and Data Acquisition (SCADA) computerized system with mini-computers called PLC's in each building.</p> <p>Recommendation: The 2026 budgeted project cost is \$200,000.00.</p>
Wastewater - Flotation Sludge Thickener Rehabilitation	Sewer Operations	150,000	<p>Background: A complete replacement of the remaining scraper flights, chains and sprockets are items that are more than 45 years old and must be replaced before failure.</p> <p>Analysis: The most recent major upgrade at the wastewater treatment plant was completed in 2008. Previously to 2008, the plant was upgraded in 1980, which included the addition of the Dissolved Air Flotation Thickener. We have replaced and upgraded some of the scraper flight equipment, however, the remaining scraper flights and the chains and sprockets are items that are more than 45 years old,</p> <p>Recommendation: The 2026 budgeted project cost is \$150,000.00.</p>
Wastewater - Mechanical Equipment & Valve Replacements	Sewer Operations	350,000	<p>Background: In 2022 we purchased new components such as the electric motors for two of the main influent pumps along with new impellers to regain the full operating capacity of these three pumps to increase electrical efficiencies. The valves on most of our pipelines are 40 years old and require rebuilding as well as replacing the automated actuators that open and close them. The project to replace all of these motors, pumps and valves will be distributed over the next three to four years.</p>

Proposal Name	Fund	Proposed Capital	Narrative
			<p>Analysis: The most recent major upgrade at the wastewater treatment plant was completed in 2008. Previously to 2008, the plant was upgraded in 1980, which included the replacement of most of the medium and larger sized motors, pumps, electrical valve actuators and gear reducers. We have replaced and upgraded some of the medium sized equipment, however, there are items that are more than 40 years old, which are no longer manufactured as new and parts are more difficult to obtain.</p> <p>Recommendation: The 2026 budgeted project cost is \$350,000.00.</p>
Wastewater - Phosphorus Sludge Recovery Struvite Removal	Sewer Operations	200,000	<p>Background: The removal of the magnesium phosphorous material (struvite) from the process piping will prevent the buildup in the pumps and also separate the phosphorous out, which can be sold as a fertilizer product.</p> <p>Analysis: The NPDES permit for the treatment plant has an Orthophosphate limit for the effluent prior to discharge to the Sandy Run Creek. There is also a Total Phosphorus concentration that the plant must measure and monitor, which will be conditionally lowered in connection with the Wissahickon Water Quality Improvement Plan that PaDEP and the EPA are reviewing. The existing and additional phosphorus that is removed from the effluent accumulates in the plant's anaerobic sludge stabilization digesters. This increases the phosphorous concentration in the sludge produced in the digesters, which in turn creates a magnesium phosphorous material (struvite) that builds up in the pumps.</p> <p>Recommendation: The investigation, design and purchasing of a chemical precipitation system is estimated at \$200,000.</p>
Wastewater - Aqua PA (Cheltenham) Interceptor A Improvements	Sewer Capital	550,000	<p>Background: Aqua engaged PWD in 2021 to initiate conversations related to capacity and agreed to share information and data. Since that time, they have been bringing PWD into the picture as a stakeholder in our project specifically because they are a significant contributor to peak flows within the Interceptor A network. During this time Aqua has been working with PWD's leadership and engineering team to develop consensus on our hydraulic model which was achieved in September 2024. Aqua's current wastewater service agreements with both Abington, Jenkintown and Springfield addresses both operation, maintenance and capital improvement charges, among other things. Since the inception of Aqua's work surrounding the Interceptor A work, we have accrued \$1,194,884.48 through July 31, 2025 for maintenance and capital improvement charges.</p>

Proposal Name	Fund	Proposed Capital	Narrative
			<p>Analysis: The lower portion of Interceptor A in Cheltenham Township, which conveys flows from Cheltenham, Abington, Jenkintown and the Philadelphia Water Department (PWD) is severely capacity constrained and experiences Sanitary Sewer Overflows (SSOs) most notably during wet weather periods. Since Aqua purchased the Cheltenham collection system in December 2019, they have been working to evaluate the existing system, its condition and identify the most suitable alternatives to solve the hydraulic overloads to eliminate the longstanding Corrective Action Plan and respective Connection Management Plan imposed by the Pennsylvania Department of Environmental Protection (DEP). Their initial Alternatives Analysis draft was completed in 2023 which was the culmination of hydraulic modeling work which outlined a matrix of alternatives for conveyance improvements. Their flow metering and hydraulic modeling work not only demonstrated the capacity constraints of the existing infrastructure but also revealed the extent in which the drainage point in the PWD system (MC-2 Metering Pit) and excessive PWD flows discharging into Interceptor A at seven points contributes to the hydraulic overload.</p> <p>Recommendation: Abington Township's permitted flow capacity into the Interceptor A conveyance system is 6.516 cubic feet per second (CFS). The total permitted flow allocation into the PWD conveyance system is 18.00 CFS, which amounts to a 36.20% share of the total flow allocation. Applying the 36.20% to the total Aqua costs expended to date totals \$432,548.18 as of September 2, 2025. Aqua anticipates additional costs to be incurred for engineering design, Act 537 planning, legal, land acquisition and permitting in addition to the construction costs. Aqua is working with PWD on the necessary legal agreements to outline their financial obligations in this joint project. Therefore, the requested amount to be budgeted for 2026 is \$550,000.00.</p>
Wastewater - Collection System Pipe Rehabilitation	Sewer Capital	100,000	<p>Background: The Wastewater Utilities Department has a large jet truck that is utilized every day to flush the sanitary sewer gravity pipes in order to keep them flowing freely. There are some pipes that have been broken or displaced by underground soil settling or groundwater intrusion into the pipes, which may require excavation or remote or robotic methods to repair or replace. Some of the excavation repairs can be completed by township personnel, however, when more complex remote repairs or rehabilitations are required, they must be contracted out due to the need for special equipment.</p> <p>Analysis: Abington Township sanitary sewers are divided into three areas. Abington owns and operates a wastewater treatment plant located on Fitzwatertown Road, which receives flows from the western third of the township. The areas east of Edge Hill Road are conveyed directly to the Philadelphia Water Department's (PWD) Pennypack interceptor sanitary sewer system and the southern areas of the township flow into the AQUA (Cheltenham Township) interceptor system, which is also conveyed to PWD. There are seven connections from Abington into the AQUA (Cheltenham) interceptor, which are metered. The entire sewer collection system consists of approximately 250 miles of various sized pipe and 17 pump stations.</p> <p>Recommendation: An annual budget for 2026 for potential repairs and or rehabilitation is \$100,000.</p>
Wastewater - Compact Zero Turn Excavator	Sewer Capital	55,000	<p>Background: The average rental cost for a compact, zero turn excavator is about \$10,000 per week. In less than two years the outlay for a new Township owned excavator will be recovered versus the rental costs, and the owned excavator would have a life expectancy of at least 10 years.</p>

Proposal Name	Fund	Proposed Capital	Narrative
			<p>Analysis: The wastewater treatment plant site has numerous buildings, tanks, yard hydrants and electrical fixtures that allow limited space for excavation equipment to operate safely. Our staff has utilized rubber tire backhoes and the excavator from Public Works Department for repairs to underground piping and electrical systems, which are separated from buildings and tanks. More recently we have had to rent a smaller excavator for tight work involving piping and wiring systems.</p> <p>Recommendation: The requested 2026 budget for a Compact, Zero Turn Excavator is \$55,000.</p>
Wastewater - Engineering Evaluation of Sanitary Conveyance to Adjacent Municipalities	Sewer Capital	150,000	<p>Background: In light of the significant increases in sanitary sewer conveyance and treatment fees assessed to Abington Township by the Philadelphia Water Department and AQUA PA (Cheltenham Township), an evaluation of Abington's volume of flows and the existing connections points to the adjacent community sanitary conveyance systems will be conducted. The Philadelphia Water Department has increased sanitary wastewater rates directly charged to Abington and indirectly charged through AQUA Pa (Cheltenham Township), which will increase Abington's total sewer fees by about 68% in three years (2024, 2025 & 2026), equating to approximately 22 1/2% increase each year.</p> <p>Analysis: Abington Township sanitary sewers are divided into three areas. Abington owns and operates a wastewater treatment plant located on Fitzwatertown Road, which receives flows from the western third of the township. The areas east of Edge Hill Road are conveyed directly to the Philadelphia Water Department's (PWD) Pennypack interceptor sanitary sewer system and the southern areas of the township flow into the AQUA PA (Cheltenham Township) interceptor system, which is also conveyed to PWD for treatment.</p> <p>Recommendation: For 2026 a budget of \$150,000 is requested for the evaluation and initial revisions to sewer systems to minimize this expense and to plan for future cost efficiencies.</p>
Wastewater - Pump Station Equipment Replace & Repairs	Sewer Capital	240,000	<p>Background: There are four pump stations planned for 2026 with mechanical and electrical equipment replacements. The Brentwood Pump Station emergency generator is planned to be replaced as well as rehabilitation to the Briarcliff Pump Station generator.</p> <p>Analysis: The wastewater collection system consists of 17 pump stations throughout the Township. The oldest station was constructed in 1947 with the latest station constructed in 2004. Each year as the various mechanical and electrical equipment components age and reach the end of their operating life, we need to rebuild or replace them with new units.</p> <p>Recommendation: The total cost for the planned work and emergency repairs is budgeted for 2026 in the amount of \$240,000.00.</p>
Wastewater - Vehicles & Equipment Replace Vector Flush Truck 523	Sewer Capital	485,000	<p>Background: In 2026 the flush truck will reach 10 years of continuous operation and recently has indications of higher engine oil consumption and inconsistent regulation of the flush pump system and hose reel uniform operation.</p>

Proposal Name	Fund	Proposed Capital	Narrative
			<p>Analysis: The existing flush truck, which is utilized every day by the Collection System staff, was purchased in 2016 and has about 5,600 hours accumulated. The truck is the only equipment capable of clearing blocked sanitary sewer lines during an emergency.</p> <p>Recommendation: The requested 2026 budget for the replacement of Truck No. 523 with a Super Products Truck Mounted Jetter on a MACK chassis is \$485,000.</p>

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