

# Adopted Budget

## 2 0 2 6



### B U D G E T   S U M M A R Y :

The 2026 Operating Budget was officially adopted by the Board of Supervisors on February 9, 2026, following a reopening and amendment process in accordance with Section 3202(d) of the Second-Class Township Code. This final budget reflects the Board's revised strategic direction for the fiscal year, with total operating expenditures across all funds approved at \$34,640,400.



**Montgomery Township**  
**2026 Budget**  
**Fund Summary**

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	Page #	Operating Revenue	Operating Expends.	Operating Results	Non-Operating Results	Result of Operations	Estimated Beginning Fund Balance	Ending Fund Balance
Fund: 01 - General Fund	2	16,682,500	17,550,700	(868,200)	(2,689,000)	<b>(3,557,200)</b>	11,000,000	7,442,800
<b>Capital Reserve Funds:</b>								
Fund: 30 - Capital Reserve Fund	9	5,172,200	9,888,300	(4,716,100)	2,594,000	<b>(2,122,100)</b>	7,200,000	5,077,900
Fund: 31 - Parks and Rec Capital Fund	12	500	-	500	-	<b>500</b>	16,000	16,500
<b>Special Revenue Funds:</b>								
Fund: 02 - Street Light Fund	13	153,000	126,100	26,900	-	<b>26,900</b>	420,000	446,900
Fund: 03 - Fire Protection Fund	14	2,658,000	2,658,000	(0)	-	<b>(0)</b>	641,000	641,000
Fund: 04 - Parks & Rec Fund	17	573,500	578,400	(4,900)	-	<b>(4,900)</b>	940,000	935,100
Fund: 05 - Replacement Tree Fund	18	22,000	55,500	(33,500)	-	<b>(33,500)</b>	420,000	386,500
Fund: 23 - Debt Service Fund	19	1,075,000	643,000	432,000	(230,000)	<b>202,000</b>	495,000	697,000
Fund: 35 - Highway Aid Fund	20	711,300	1,684,000	(972,700)	-	<b>(972,700)</b>	2,260,000	1,287,300
Fund: 40 - Township Events Fund	21	10,000	55,000	(45,000)	100,000	<b>55,000</b>	(29,000)	26,000
Fund: 80 - Environmental Fund	22	40,500	63,000	(22,500)	-	<b>(22,500)</b>	23,000	500
<b>Proprietary Fund:</b>								
Fund: 09 - CRC Fund	23	996,000	1,338,400	(342,400)	225,000	<b>(117,400)</b>	850,000	732,600
<b>Total, All Funds</b>		<b>28,094,500</b>	<b>34,640,399</b>	<b>(6,545,899)</b>	<b>-</b>	<b>(6,545,899)</b>	<b>24,236,000</b>	<b>17,690,100</b>

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**Note on fund balances:** beginning budgeted fund balances have been updated based on preliminary year end balances. Actual balances in some cases will still change with the year end closing procedures and will be finalized with the completion of the audit.

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**Notes on real estate taxes:**

- The tax is calculated by multiplying the current assessment by the budgeted millage, then reducing it by a proportionate share of the homestead exemption. This is by necessity an estimate as the assessment value changes throughout the year with reassessments and appeals.
- Tax allocated to the Capital Reserve Fund has in the past been recorded to the General Fund and transferred to Cap Reserve in a lump sum at year end. For the sake of consistency it has now been budgted in the 301-100 account like the other funds that receive allocations, and the only amounts from the General Fund in 392-100 will be true transfers of excess fund balance.

**Current allocation:**

Assessed Valuation	2,170,971,744
Homestead Exemption	614,871
General Fund	1.25 2,518,641
Capital Reserve	0.90 1,813,422
Fire Protection	1.00 2,014,913
Parks and Recreation	0.27 544,027
Debt Service	0.52 1,047,755
	<u>3.94 7,938,758</u>

The Street Light Fund tax is a flat \$40 per bill and does not factor into the calculation from the assessment.

**Montgomery Township**  
**2026 Budget**  
**General Fund Summary**

	<div> <div>Millage increase</div> <div>0.11</div> <div>Total millage</div> <div>1.25</div> </div>				
	2023	2024	2025	2025 Actual	2026 Budget
	Total Activity	Total Activity	Total Budget	(Unaudited)	
<b>Operating Revenue</b>					
Real Estate Taxes	2,245,910	3,015,812	3,020,000	3,023,886	2,528,000
Local Enabling (Act 511) Taxes	11,675,128	12,888,505	10,755,000	12,092,766	11,073,500
Contractor Licenses	579,716	492,561	441,000	466,488	471,000
Fines	105,402	90,402	100,000	100,724	100,000
Interest Earnings	239,608	376,479	150,000	413,146	350,000
State Grants	36,083	37,438	38,000	10,075	40,000
State Shared Revenue & Entitlements	929,734	842,573	837,000	949,452	949,000
Charges for Services	88,816	74,668	60,500	48,281	51,000
Public Safety	697,371	703,372	533,000	1,720,521	1,120,000
<b>Total Operating Revenue</b>	<b>16,597,768</b>	<b>18,521,810</b>	<b>15,934,500</b>	<b>18,825,341</b>	<b>16,682,500</b>
<b>Operating Expenditures</b>					
Administration	959,464	996,020	1,081,700	1,145,837	1,114,400
Finance	457,875	497,356	566,500	695,188	601,400
Tax Collection	205,611	193,910	208,000	201,967	214,200
Legal Services	113,024	81,562	92,500	101,100	117,500
Information Technology	491,962	534,585	521,000	428,338	390,000
Engineering	94,198	95,454	72,000	155,674	116,000
Buildings and Grounds	373,549	313,223	339,000	310,578	353,000
Police Services	7,181,466	7,548,999	8,639,030	7,861,281	9,622,200
Fire Protection	242,051	238,439	223,500	250,007	251,000
Planning and Zoning	653,262	553,901	629,000	627,824	649,800
Emergency Management	100,500	100,500	200,000	200,000	200,000
Public Works	1,858,481	1,792,215	2,153,250	1,915,005	2,296,700
Snow and Ice Removal	12,134	(24,206)	90,500	102,427	101,800
Traffic Control Devices	8,141	23,743	136,000	80,650	138,500
Street Lighting	2,938	-	8,000	1,589	8,000
Storm Sewers and Drains	4,946	5,976	15,000	16,258	20,000
Repairs & Maintenance of Roads	33,808	33,175	50,000	36,398	65,000
Libraries	-	-	35,000	-	35,000
Employer Paid Benefits	1,153,687	858,670	976,000	730,232	1,023,200
Insurance	251,714	293,550	215,000	286,793	233,000
<b>Total Operating Expenditures</b>	<b>14,198,809</b>	<b>14,137,072</b>	<b>16,250,980</b>	<b>15,147,147</b>	<b>17,550,700</b>
<b>Operating Results</b>	<b>2,398,958</b>	<b>4,384,738</b>	<b>(316,480)</b>	<b>3,678,194</b>	<b>(868,200)</b>
<b>Non-Operating Revenue</b>					
Miscellaneous Revenue	81,402	38,074	-	78,638	5,000
Refunds of Prior Year Expenditures	(14,242)	(83,471)	-	204,411	-
<b>Total Non-Operating Revenue</b>	<b>67,160</b>	<b>(45,397)</b>	<b>-</b>	<b>283,050</b>	<b>5,000</b>
<b>Non-Operating Expenditures</b>					
Miscellaneous Expenditures	31,009	1,279	-	-	-
Interfund Transfers	3,440,495	850,000	2,015,000	2,145,000	2,694,000
Bad Debt	323,369	-	-	-	-
<b>Total Non-Operating Expenditures</b>	<b>3,794,873</b>	<b>851,279</b>	<b>2,015,000</b>	<b>2,145,000</b>	<b>2,694,000</b>
<b>Non-Operating Results</b>	<b>(3,727,712)</b>	<b>(896,676)</b>	<b>(2,015,000)</b>	<b>(1,861,950)</b>	<b>(2,689,000)</b>
<b>Results of Operations</b>	<b>(1,328,754)</b>	<b>3,488,061</b>	<b>(2,331,480)</b>	<b>1,816,244</b>	<b>(3,557,200)</b>
<b>Fund Balance - Beginning of Year</b>	<b>7,108,311</b>	<b>5,779,557</b>	<b>9,267,618</b>	<b>9,267,618</b>	<b>11,000,000</b>
<b>Fund Balance - End of Year</b>	<b>5,779,557</b>	<b>9,267,618</b>	<b>6,936,139</b>	<b>11,083,862</b>	<b>7,442,800</b>

**Montgomery Township**  
**2026 Budget**  
**General Fund**

		Millage increase			0.11	
		Total millage			1.25	
	2023 Actual	2024 Actual	2025 Budget	2025 Actual (Unaudited)	2026 Budget	
Operating Revenue						
Department: 301 - Real Estate Taxes						
01-301-100	Real Estate Taxes - Current Year	2,233,205	3,004,280	3,010,000	3,010,196	2,518,000
01-301-200	Real Estate Taxes - Prior Year	12,705	11,532	10,000	13,691	10,000
		2,245,910	3,015,812	3,020,000	3,023,886	2,528,000
Department: 310 - Local Enabling (Act 511) Taxes						
01-310-100	Real Estate Transfer Tax	908,390	902,135	750,000	865,525	500,000
01-310-210	Earned Income Taxes	6,418,761	7,600,443	6,200,000	6,698,589	6,544,500
01-310-310	Mercantile Taxes	2,488,130	2,542,234	2,200,000	2,507,982	2,225,000
01-310-360	Business Privilege Taxes	1,186,334	1,063,840	1,000,000	1,328,842	1,145,000
01-310-510	Local Services Taxes	591,513	691,011	550,000	613,341	584,000
01-310-600	Amusement/Admissions Taxes	81,999	88,842	55,000	78,488	75,000
		11,675,128	12,888,505	10,755,000	12,092,766	11,073,500
Department: 321 - Contractor Licenses						
01-321-350	Contractor Licenses	15,902	27,502	15,000	22,826	25,000
01-321-355	Temporary Licenses	-	-	1,000	375	1,000
01-321-800	Cable Television Franchise	563,814	465,059	425,000	443,287	445,000
		579,716	492,561	441,000	466,488	471,000
Department: 331 - Fines						
01-331-130	Police Fines	105,402	90,402	100,000	100,724	100,000
Department: 341 - Interest Earnings						
01-341-100	Interest Earnings	239,608	376,479	150,000	413,146	350,000
Department: 354 - State Grants						
01-354-150	Recycling/Act 101	-	37,918	38,000	43,905	40,000
01-354-300	State Government	33,181	-	-	(33,830)	-
01-354-400	County Government	2,901	(480)	-	-	-
		36,083	37,438	38,000	10,075	40,000
Department: 355 - State Shared Revenue & Entitlements						
01-355-040	Alcoholic Beverages Licenses	7,350	7,050	7,000	7,350	7,000
01-355-100	Public Utility Realty Tax (PURTA)	16,142	-	15,000	15,972	15,000
01-355-500	General Municipal Pension State Aid	687,691	614,583	615,000	692,122	692,000
01-355-700	Foreign Fire Insurance Premium Tax	218,551	220,939	200,000	234,007	235,000
		929,734	842,573	837,000	949,452	949,000
Department: 361 - Charges for Services						
01-361-100	General Government	15,358	28,151	20,000	2,785	7,500
01-361-330	Zoning Permit	21,660	22,915	15,000	18,632	15,000
01-361-335	Land Development	24,700	8,550	10,000	10,575	10,000
01-361-340	Zoning Hearing Board	19,800	10,800	10,000	14,400	15,000
01-361-341	Conditional Use Hearing	1,000	14	1,000	-	500
01-361-343	Building Codes Appeal Board	1,500	-	1,500	-	500

	2023 Actual	2024 Actual	2025 Budget	2025 Actual (Unaudited)	2026 Budget
01-361-500 Zoning Maps and Books	2,439	3,173	1,500	119	500
01-361-550 GIS Update	2,359	1,066	1,500	1,769	2,000
	<b>88,816</b>	<b>74,668</b>	<b>60,500</b>	<b>48,281</b>	<b>51,000</b>
<b>Department: 362 - Public Safety</b>					
01-362-100 Police Services	57,934	42,088	50,000	109,940	100,000
01-362-155 ARLE Revenue	-	-	-	423,118	500,000
01-362-410 Building Permit	430,848	376,605	350,000	884,421	350,000
01-362-415 HVAC Permit	61,981	103,985	40,000	116,035	40,000
01-362-420 Electrical Permit	42,169	52,078	15,000	57,248	35,000
01-362-425 Sign Permit	15,141	13,614	10,000	15,940	10,000
01-362-430 Plumbing Permit	14,156	15,976	10,000	16,110	12,000
01-362-440 Street Permit	7,460	8,075	7,500	6,250	7,500
01-362-450 Fence Permit	8,530	7,685	7,500	9,250	7,500
01-362-460 Use and Occupancy Permit	18,530	20,918	10,000	15,831	10,000
01-362-470 Roofing and Siding Permit	26,845	41,122	25,000	43,875	30,000
01-362-480 Grading Permit	5,440	3,450	3,000	3,600	3,000
01-362-490 Demolition Permit	8,339	17,777	5,000	18,904	15,000
	<b>697,371</b>	<b>703,372</b>	<b>533,000</b>	<b>1,720,521</b>	<b>1,120,000</b>
<b>Total Operating Revenues</b>	<b>16,597,768</b>	<b>18,521,810</b>	<b>15,934,500</b>	<b>18,825,341</b>	<b>16,682,500</b>
<b>Operating Expenditures</b>					
<b>Department: 401 - Administration</b>					
01-401-112 Salaries and Wages	568,901	592,185	647,100	645,515	680,000
01-401-180 Overtime	1,676	2,397	2,000	3,059	1,000
01-401-187 Education	-	-	-	6,162	-
01-401-192 FICA	42,279	43,784	50,000	47,912	52,100
01-401-196 Employee Benefits	220,366	231,599	270,000	245,291	228,000
01-401-210 Office Supplies	6,635	7,284	12,500	8,052	7,500
01-401-231 Vehicle Fuel	743	821	1,000	561	1,000
01-401-240 Other Operating Supplies	921	21	1,000	15	-
01-401-308 Planning Services	9,545	-	-	-	-
01-401-312 Consulting Services	-	900	-	-	-
01-401-317 Software License Fees	3,871	2,434	2,500	20,899	16,700
01-401-340 Advertising, Printing, & Public Info	3,871	23,366	25,000	32,720	45,000
01-401-374 Machinery and Equipment	66	-	1,000	633	-
01-401-375 Vehicle Maintenance	857	108	100	3,028	1,000
01-401-384 Equipment Rental	9,997	9,467	9,000	15,481	7,100
01-401-390 Bank Service Charges/Fees	49	265	-	380	-
01-401-420 Dues, Subscriptions and Membership	17,191	13,978	14,000	12,151	17,000
01-401-450 Contracted Services	7,954	70	2,500	9,132	5,000
01-401-460 Training, Meetings, Conferences	12,649	18,819	18,000	23,678	25,000
01-401-480 HR Hiring Expenses	15,994	12,336	10,000	10,568	12,000
01-401-540 Contributions	35,900	36,185	16,000	60,600	16,000
	<b>959,464</b>	<b>996,020</b>	<b>1,081,700</b>	<b>1,145,837</b>	<b>1,114,400</b>
<b>Department: 402 - Finance</b>					
01-402-112 Salaries and Wages	297,348	301,407	370,000	286,189	340,800
01-402-180 Overtime	920	1,430	5,000	2,594	500
01-402-192 FICA	22,927	21,787	30,000	21,505	26,100
01-402-196 Employee Benefits	83,571	92,301	100,000	110,326	111,000
01-402-210 Office Supplies	7,847	10,340	6,500	5,946	5,000
01-402-311 Auditing Services	39,678	42,000	45,000	59,968	48,000

	2023 Actual	2024 Actual	2025 Budget	2025 Actual (Unaudited)	2026 Budget
01-402-317 Software License Fees	-	45	-	131,763	60,400
01-402-374 Machinery and Equipment	460	515	1,000	-	-
01-402-384 Equipment Rental	-	-	-	-	2,100
01-402-420 Dues, Subscriptions and Membership	(312)	1,816	2,000	249	500
01-402-450 Contracted Services	4,284	25,224	5,000	75,301	5,000
01-402-460 Training, Meetings, Conferences	1,152	491	2,000	1,347	2,000
	<b>457,875</b>	<b>497,356</b>	<b>566,500</b>	<b>695,188</b>	<b>601,400</b>
<b>Department: 403 - Tax Collection</b>					
01-403-112 Salaries and Wages	16,735	16,735	20,000	16,735	20,000
01-403-192 FICA	1,280	1,280	2,000	1,280	1,500
01-403-210 Office Supplies	(2,453)	2	-	298	500
01-403-312 Consulting Services	8,416	-	500	1,038	1,000
01-403-340 Advertising and Printing	212	8,330	8,500	9,715	10,000
01-403-384 Equipment Rental	1,879	1,555	1,500	1,667	1,200
01-403-420 Dues, Subscriptions and Membership	-	-	500	-	-
01-403-450 Contracted Services	179,541	166,009	175,000	171,233	180,000
	<b>205,611</b>	<b>193,910</b>	<b>208,000</b>	<b>201,967</b>	<b>214,200</b>
<b>Department: 404 - Legal Services</b>					
01-404-300 Legal Services	95,364	81,062	90,000	82,500	80,000
01-404-301 Special Legal Services	17,660	500	2,500	18,600	37,500
	<b>113,024</b>	<b>81,562</b>	<b>92,500</b>	<b>101,100</b>	<b>117,500</b>
<b>Department: 407 - Information Technology</b>					
01-407-112 Salaries and Wages	189,114	202,065	210,000	208,127	216,800
01-407-180 Overtime	606	1,487	5,000	2,419	1,500
01-407-192 FICA	14,514	15,281	20,000	17,030	16,700
01-407-196 Employee Benefits	41,010	44,701	50,000	46,587	41,500
01-407-210 Office Supplies	901	3,538	3,500	4,194	2,500
01-407-312 Consulting Services	22,330	68,753	75,000	55,503	55,000
01-407-317 Software License Fees	204,227	178,156	135,000	79,200	20,000
01-407-374 Machinery and Equipment	18,260	20,304	20,000	15,278	29,000
01-407-460 Training, Meetings, Conferences	1,000	300	2,500	-	7,000
	<b>491,962</b>	<b>534,585</b>	<b>521,000</b>	<b>428,338</b>	<b>390,000</b>
<b>Department: 408 - Engineering</b>					
01-408-305 General Engineering	78,639	50,737	35,000	80,639	70,000
01-408-306 Traffic Engineering	12,139	22,822	20,000	412	1,000
01-408-307 Stormwater Engineering	1,109	10,060	7,000	41,915	35,000
01-408-450 Planning Services	2,312	11,835	10,000	32,708	10,000
	<b>94,198</b>	<b>95,454</b>	<b>72,000</b>	<b>155,674</b>	<b>116,000</b>
<b>Department: 409 - Buildings and Grounds</b>					
01-409-320 Communications	57,747	69,936	75,000	66,595	65,500
01-409-360 Public Utilities	194,212	154,118	175,000	159,597	200,000
01-409-373 Building Maintenance	80,674	70,464	69,000	66,354	70,000
01-409-450 Contracted Services	40,916	18,705	20,000	18,032	17,500
	<b>373,549</b>	<b>313,223</b>	<b>339,000</b>	<b>310,578</b>	<b>353,000</b>

	2023 Actual	2024 Actual	2025 Budget	2025 Actual (Unaudited)	2026 Budget
<b>Department: 410 - Police Services</b>					
01-410-112 Salaries and Wages	5,370,901	5,567,746	6,200,000	5,755,665	6,717,500
01-410-180 Overtime	54,195	8,493	136,000	49,339	136,000
01-410-181 ARLE Wages	-	-	-	36,281	200,000
01-410-187 Education	46,215	96,743	25,000	82,009	25,000
01-410-192 FICA	419,916	435,599	500,000	457,125	539,600
01-410-196 Employee Benefits	936,118	1,017,178	1,310,000	994,996	1,157,800
01-410-197 Post Retirement Medical	37,159	57,013	55,000	26,519	7,800
01-410-210 Office Supplies	10,877	10,107	12,500	9,813	12,500
01-410-220 Operating Supplies	25,810	22,447	46,500	13,540	26,500
01-410-231 Vehicle Fuel	47,989	62,936	50,000	40,001	36,000
01-410-238 Uniforms	36,876	47,680	53,000	53,429	52,300
01-410-239 Weapons and Ammunition	11,816	23,493	14,150	11,579	16,200
01-410-249 Canine Unit	11,002	10,419	18,300	18,209	20,000
01-410-317 Software License Fees	70,939	65,833	81,580	92,761	232,000
01-410-319 DARE Program	4,424	4,297	4,500	4,245	5,500
01-410-340 Advertising and Printing	12,567	12,850	14,500	12,142	16,000
01-410-374 Machinery and Equipment	16,790	20,766	25,000	17,455	26,000
01-410-375 Vehicle Maintenance	36,477	54,399	50,500	42,081	50,500
01-410-384 Equipment Rental	5,381	4,669	-	5,417	6,100
01-410-420 Dues, Subscriptions and Membership	6,893	11,321	12,000	10,677	12,400
01-410-450 Contracted Services	-	672	-	2,281	-
01-410-460 Training, Meetings, Conferences	19,122	14,336	30,500	16,094	26,500
01-410-530 ARLE PennDot Reimbursement	-	-	-	109,623	300,000
	<b>7,181,466</b>	<b>7,548,999</b>	<b>8,639,030</b>	<b>7,861,281</b>	<b>9,622,200</b>
<b>Department: 411 - Fire Protection</b>					
01-411-540 Contributions	23,500	17,500	23,500	16,000	16,000
01-411-560 Foreign Fire Insurance Premium Tax	218,551	220,939	200,000	234,007	235,000
	<b>242,051</b>	<b>238,439</b>	<b>223,500</b>	<b>250,007</b>	<b>251,000</b>
<b>Department: 414 - Planning and Zoning</b>					
01-414-112 Salaries and Wages	289,102	262,934	270,000	272,789	271,800
01-414-180 Overtime	1,359	1,877	3,000	2,848	2,000
01-414-192 FICA	22,439	20,050	25,000	20,861	20,900
01-414-196 Employee Benefits	77,799	64,946	80,000	67,741	75,400
01-414-210 Office Supplies	4,963	4,167	4,000	3,601	3,000
01-414-220 Operating Supplies	882	11	1,000	11	-
01-414-231 Vehicle Fuel	644	2,577	4,000	1,699	1,500
01-414-317 Software License Fees	2,692	1,195	7,500	54,554	55,200
01-414-340 Advertising and Printing	7,422	6,137	7,500	9,224	10,000
01-414-374 Machinery and Equipment	1,000	-	500	-	1,000
01-414-375 Vehicle Maintenance	254	465	3,000	1,260	2,500
01-414-384 Equipment Rental	2,481	5,862	6,000	2,144	7,500
01-414-420 Dues, Subscriptions and Membership	257	112	2,500	10,683	2,000
01-414-450 Contracted Services	241,033	182,588	210,000	179,050	195,000
01-414-460 Training, Meetings, Conferences	936	981	5,000	1,359	2,000
	<b>653,262</b>	<b>553,901</b>	<b>629,000</b>	<b>627,824</b>	<b>649,800</b>
<b>Department: 415 - Emergency Management</b>					
01-415-220 Operating Supplies	-	-	-	-	-
01-415-540 Contributions	100,500	100,500	200,000	200,000	200,000
	<b>100,500</b>	<b>100,500</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>

	2023 Actual	2024 Actual	2025 Budget	2025 Actual (Unaudited)	2026 Budget
<b>Department: 430 - Public Works</b>					
01-430-112 Salaries and Wages	1,163,865	1,102,367	1,280,250	1,134,900	1,490,000
01-430-180 Overtime	15,926	45,479	43,000	60,752	36,000
01-430-187 Education	4,786	1,302	3,000	-	3,000
01-430-192 FICA	96,067	86,968	93,000	89,837	116,700
01-430-196 Employee Benefits	382,553	356,192	465,000	361,379	357,500
01-430-210 Office Supplies	2,828	3,591	4,500	4,105	4,500
01-430-220 Operating Supplies	27,342	35,504	29,000	34,619	31,000
01-430-231 Vehicle Fuel	65,355	37,897	70,000	68,481	73,000
01-430-238 Uniforms	15,745	18,697	24,000	22,886	26,000
01-430-240 Other Operating Supplies	3,371	3,201	4,000	6,008	4,000
01-430-260 Small Tools and Equipment	3,159	7,386	7,500	6,579	7,500
01-430-317 Software License Fees	1,225	1,245	2,000	4,845	9,000
01-430-340 Advertising and Printing	11,079	3,549	5,000	10,325	5,000
01-430-374 Machinery and Equipment	12,030	13,556	20,000	26,827	21,500
01-430-375 Vehicle Maintenance	21,832	46,269	60,000	59,150	60,000
01-430-384 Equipment Rental	3,924	3,448	12,500	3,669	16,500
01-430-420 Dues, Subscriptions and Membership	2,193	2,809	3,500	3,184	3,500
01-430-450 Contracted Services	15,455	13,173	12,000	9,898	17,000
01-430-460 Training, Meetings, Conferences	9,747	9,582	15,000	7,560	15,000
	<b>1,858,481</b>	<b>1,792,215</b>	<b>2,153,250</b>	<b>1,915,005</b>	<b>2,296,700</b>
<b>Department: 432 - Snow and Ice Removal</b>					
01-432-112 Salaries and Wages	10,169	36,893	38,000	37,771	38,000
01-432-180 Overtime	396	8,967	1,500	38,403	12,000
01-432-192 FICA	502	3,562	3,000	5,748	3,800
01-432-220 Operating Supplies	1,066	(74,372)	3,000	3,976	3,000
01-432-374 Machinery and Equipment	-	744	27,000	16,528	27,000
01-432-384 Rentals	-	-	8,000	-	8,000
01-432-450 Contracted Services	-	-	10,000	-	10,000
	<b>12,134</b>	<b>(24,206)</b>	<b>90,500</b>	<b>102,427</b>	<b>101,800</b>
<b>Department: 433 - Traffic Control Devices</b>					
01-433-220 Operating Supplies	(13,841)	(10,605)	65,000	38,139	65,000
01-433-260 Small Tools	-	-	-	-	2,500
01-433-374 Machinery and Equipment	-	-	10,000	846	10,000
01-433-376 Repairs of Poles	22,882	34,348	1,000	11,505	1,000
01-433-450 Contracted Services	(900)	-	60,000	30,161	60,000
	<b>8,141</b>	<b>23,743</b>	<b>136,000</b>	<b>80,650</b>	<b>138,500</b>
<b>Department: 434 - Street Lighting</b>					
01-434-220 Operating Supplies	-	-	5,000	1,589	5,000
01-434-376 Repairs of Poles	2,938	-	1,000	-	1,000
01-434-450 Contracted Services	-	-	2,000	-	2,000
	<b>2,938</b>	<b>-</b>	<b>8,000</b>	<b>1,589</b>	<b>8,000</b>
<b>Department: 436 - Storm Sewers and Drains</b>					
01-436-220 Operating Supplies	4,946	5,976	15,000	16,258	20,000



	2023 Actual	2024 Actual	2025 Budget	2025 Actual (Unaudited)	2026 Budget
<b>Department: 438 - Repairs &amp; Maintenance of Roads and Bridges</b>					
01-438-220 Operating Supplies	33,808	33,175	45,000	36,398	60,000
01-438-384 Equipment Rental	-	-	5,000	-	5,000
	<b>33,808</b>	<b>33,175</b>	<b>50,000</b>	<b>36,398</b>	<b>65,000</b>
<b>Department: 456 - Libraries</b>					
01-456-540 Contributions	-	-	35,000	-	35,000
<b>Department: 483 - Employer Paid Benefits</b>					
01-483-060 To Police Pension Fund	674,640	385,249	397,000	396,405	440,700
01-483-065 To 401(a) Non-Uniformed Pension Fd	244,137	219,892	280,000	239,415	328,000
01-483-066 To 457 Pension Fund	2,960	4,148	5,000	4,528	4,000
01-483-196 Other Employee Services	8,154	11,708	9,000	11,096	9,000
01-483-354 Worker's Compensation	223,795	237,674	285,000	78,788	241,500
	<b>1,153,687</b>	<b>858,670</b>	<b>976,000</b>	<b>730,232</b>	<b>1,023,200</b>
<b>Department: 486 - Insurance</b>					
01-486-350 Property and Liability	251,714	293,550	215,000	286,793	233,000
<b>Total Operating Expenditures</b>	<b>14,198,809</b>	<b>14,137,072</b>	<b>16,250,980</b>	<b>15,147,147</b>	<b>17,550,700</b>
<b>Operating Results</b>	<b>2,398,958</b>	<b>4,384,738</b>	<b>(316,480)</b>	<b>3,678,194</b>	<b>(868,200)</b>
<b>Non-Operating Revenues</b>					
<b>Department: 389 - Miscellaneous Revenue</b>					
01-389-100 Miscellaneous Revenue	81,402	38,074	-	78,638	5,000
<b>Department: 395 - Refunds of Prior Year Expenditures</b>					
01-395-100 Refunds of Prior Year Expenditures	(14,242)	(83,471)	-	204,411	-
<b>Total Non-Operating Revenues</b>	<b>67,160</b>	<b>(45,397)</b>	<b>-</b>	<b>283,050</b>	<b>5,000</b>
<b>Non-Operating Expenditures</b>					
<b>Department: 491 - Miscellaneous Expenditures</b>					
01-491-498 Prior Year Expense	31,009	1,279	-	-	-
<b>Department: 492 - Interfund Transfers</b>					
01-492-009 To Community Recreation Fund	115,495	-	-	-	-
01-492-030 To Capital Res Fd - Fund Balance	3,300,000	850,000	2,000,000	2,130,000	2,594,000
01-492-040 To Autumn Festival Fund	25,000	-	15,000	15,000	100,000
	<b>3,440,495</b>	<b>850,000</b>	<b>2,015,000</b>	<b>2,145,000</b>	<b>2,694,000</b>
<b>Department: 499 - Bad Debt</b>					
01-499-999 Bad Debt Expense (Recovery)	323,369	-	-	-	-
<b>Total Non-Operating Expenditures</b>	<b>3,794,873</b>	<b>851,279</b>	<b>2,015,000</b>	<b>2,145,000</b>	<b>2,694,000</b>
<b>Non-Operating Results</b>	<b>(3,727,712)</b>	<b>(896,676)</b>	<b>(2,015,000)</b>	<b>(1,861,950)</b>	<b>(2,689,000)</b>
<b>Results of Operations</b>	<b>(1,328,754)</b>	<b>3,488,061</b>	<b>(2,331,480)</b>	<b>1,816,244</b>	<b>(3,557,200)</b>
<b>Fund Balance - Beginning of Year</b>	<b>7,108,311</b>	<b>5,779,557</b>	<b>9,267,618</b>	<b>9,267,618</b>	<b>11,000,000</b>
<b>Fund Balance - End of Year</b>	<b>5,779,557</b>	<b>9,267,618</b>	<b>6,936,139</b>	<b>11,083,862</b>	<b>7,442,800</b>

**Montgomery Township**  
**2026 Budget**  
**Capital Reserve Fund Summary**

					Millage increase
					0.45
					Total millage
					0.9
	2023 Actual	2024 Actual	2025 Budget	2025 Actual (Unaudited)	2026 Budget
<b>Operating Revenue</b>					
Real Estate Taxes	-	-	-	-	1,813,000
Interest Earnings	302,152	516,134	250,000	351,682	350,000
State Grants	276,720	82,877	1,910,986	-	3,009,200
Special Assessments	3,776	4,383	-	5,284	-
Donations	8,990	2,322	-	1,800	-
<b>Total Operating Revenue</b>	<b>591,639</b>	<b>605,716</b>	<b>2,160,986</b>	<b>358,766</b>	<b>5,172,200</b>
<b>Operating Expenditures</b>					
Administration	158,420	46,260	10,000	168,877	55,000
Information Technology	45,867	106,703	28,000	6,188	72,000
Buildings and Grounds	393,830	126,333	620,000	170,074	372,600
Police Services	379,223	555,655	490,272	484,628	324,400
Fire Protection	200,836	291,152	150,000	84,635	294,000
Planning and Zoning	2,649	8,515	-	-	35,000
Emergency Management	21,355	-	65,000	-	-
Public Works	983,332	412,272	430,000	971,066	637,000
Traffic Control Devices	843,486	1,433,474	1,707,161	482,039	1,196,200
Storm Sewers and Drains	401,982	337,696	1,253,000	49,507	1,259,200
Repairs & Maintenance of Roads	7,201	-	-	-	-
Highway Construction & Rebuilding	1,355,495	249,822	579,400	651,910	635,500
Parks & Rec	374,019	1,611,126	3,116,791	617,146	4,526,900
Recreation	883,340	51,767	958,500	568,859	480,500
<b>Total Operating Expenditures</b>	<b>6,051,035</b>	<b>5,230,774</b>	<b>9,408,124</b>	<b>4,254,928</b>	<b>9,888,300</b>
<b>Operating Results</b>	<b>(5,459,396)</b>	<b>(4,625,058)</b>	<b>(7,247,138)</b>	<b>(3,896,163)</b>	<b>(4,716,100)</b>
<b>Non-Operating Revenue</b>					
Miscellaneous Revenue	29,409	15,038	-	-	-
Sale of Fixed Assets	183,645	47,280	-	125,197	-
Transfers In	3,300,000	3,405,069	2,000,000	2,130,000	2,594,000
From Park and Recreation Fund	-	-	400,000	400,000	-
From Capital Projects Fund	28	-	-	-	-
<b>Total Non-Operating Revenue</b>	<b>3,513,082</b>	<b>3,467,387</b>	<b>2,400,000</b>	<b>2,655,197</b>	<b>2,594,000</b>
<b>Non-Operating Expenditures</b>					
Bad Debt	-	624,139	-	-	-
<b>Total Non-Operating Expenditures</b>	<b>-</b>	<b>624,139</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Non-Operating Results</b>	<b>3,513,082</b>	<b>2,843,248</b>	<b>2,400,000</b>	<b>2,655,197</b>	<b>2,594,000</b>
<b>Results of Operations</b>	<b>(1,946,315)</b>	<b>(1,781,810)</b>	<b>(4,847,138)</b>	<b>(1,240,966)</b>	<b>(2,122,100)</b>
<b>Fund Balance - Beginning of Year</b>	<b>12,185,758</b>	<b>10,239,443</b>	<b>8,457,633</b>	<b>8,457,633</b>	<b>7,200,000</b>
<b>Fund Balance - End of Year</b>	<b>10,239,443</b>	<b>8,457,633</b>	<b>3,610,495</b>	<b>7,216,668</b>	<b>5,077,900</b>

**Montgomery Township**  
**2026 Budget**  
**Capital Reserve Fund**

		Millage increase			0.45	
		Total millage			0.9	
		2023 Actual	2024 Actual	2025 Budget	2025 Actual (Unaudited)	2026 Budget
Operating Revenue						
30-301-100	Real Estate Taxes - Current Year	-	-	-	-	1,813,000
30-301-200	Real Estate Taxes - Prior Year	-	-	-	-	-
		-	-	-	-	1,813,000
Department: 341 - Interest Earnings						
30-341-100	Interest Earnings	302,152	516,134	250,000	351,682	350,000
Department: 354 - State Grants						
30-354-200	Federal Government	192,155	-	-	-	-
30-354-300	State Government	69,565	82,877	1,910,986	-	-
	TAP Grant (Powerline Trail)					1,700,000
	DCNR Grant for Whistlestop Park					250,000
	DCED Grant for Whistlestop Park					125,000
	Green Light Go (English Village/Gwynedd Crossing signal replacement)					528,200
	State Multimodal Grant (Stump Rd Sidewalk & Ped Crossing)					211,000
30-354-400	County Government	15,000	-	-	-	-
	Cost Sharing - Horsham Township					85,000
	Cost Sharing - Lansdale Borough					110,000
		276,720	82,877	1,910,986	-	3,009,200
Department: 383 - Special Assessments						
30-383-160	Stormwater Management Fee	3,776	4,383	-	5,284	-
Department: 387 - Donations						
30-387-100	Donations	8,990	2,322	-	1,800	-
Total Operating Revenue		591,639	605,716	2,160,986	358,766	5,172,200
Operating Expenditures						
Department: 401 - Administration						
30-401-700	Capital Purchases	158,420	52,035	10,000	168,877	55,000
30-401-710	Land	-	(5,775)	-	-	-
		158,420	46,260	10,000	168,877	55,000
Department: 407 - Information Technology						
30-407-700	Capital Purchases	45,867	106,703	28,000	6,188	72,000
Department: 408 - Engineering						
30-408-305	General Engineering	-	-	-	9,203	-
Department: 409 - Buildings and Grounds						
30-409-305	General Engineering	32,233	18,555	-	5,136	-
30-409-700	Capital Purchases	361,597	107,778	620,000	164,938	372,600
		393,830	126,333	620,000	170,074	372,600
Department: 410 - Police Services						
30-410-700	Capital Purchases	379,223	555,655	490,272	484,628	324,400
Department: 411 - Fire Protection						
30-411-305	General Engineering	-	5,685	-	-	-
30-411-700	Capital Purchases	200,836	285,467	150,000	84,635	294,000
		200,836	291,152	150,000	84,635	294,000

	2023 Actual	2024 Actual	2025 Budget	2025 Actual (Unaudited)	2026 Budget
<b>Department: 414 - Planning and Zoning</b>					
30-414-700 Capital Purchases	2,649	8,515	-	-	35,000
<b>Department: 415 - Emergency Management</b>					
30-415-700 Capital Purchases	21,355	-	65,000	-	-
<b>Department: 430 - Public Works</b>					
30-430-305 General Engineering	854	-	-	-	-
30-430-700 Capital Purchases	982,478	412,272	430,000	971,066	637,000
	<b>983,332</b>	<b>412,272</b>	<b>430,000</b>	<b>971,066</b>	<b>637,000</b>
<b>Department: 433 - Traffic Control Devices</b>					
30-433-305 General Engineering	172,895	82,418	66,000	120,008	20,000
30-433-700 Capital Purchases	670,591	1,351,055	1,641,161	362,031	1,176,200
	<b>843,486</b>	<b>1,433,474</b>	<b>1,707,161</b>	<b>482,039</b>	<b>1,196,200</b>
<b>Department: 436 - Storm Sewers and Drains</b>					
30-436-305 General Engineering	93,967	64,837	342,000	34,145	385,000
30-436-450 Contracted Services	161,405	(3,030)	-	-	-
30-436-700 Capital Purchases	146,611	275,889	911,000	15,362	874,200
	<b>401,982</b>	<b>337,696</b>	<b>1,253,000</b>	<b>49,507</b>	<b>1,259,200</b>
<b>Department: 438 - Repairs &amp; Maintenance of Roads</b>					
30-438-305 General Engineering	7,201	-	-	-	-
<b>Department: 439 - Highway Construction &amp; Rebuilding</b>					
30-439-305 General Engineering	90,791	77,948	-	48,167	111,500
30-439-450 Contracted Services	1,264,704	171,874	579,400	603,743	524,000
	<b>1,355,495</b>	<b>249,822</b>	<b>579,400</b>	<b>651,910</b>	<b>635,500</b>
<b>Department: 440 - Parks &amp; Rec</b>					
30-440-305 General Engineering	297,177	264,542	266,199	85,045	296,200
30-440-700 Capital Purchases	76,842	1,346,584	2,850,592	522,897	4,230,700
	<b>374,019</b>	<b>1,611,126</b>	<b>3,116,791</b>	<b>607,942</b>	<b>4,526,900</b>
<b>Department: 450 - Recreation</b>					
30-450-305 General Engineering	-	30,270	-	-	-
30-450-700 Capital Purchases	883,340	21,497	958,500	568,859	480,500
	<b>883,340</b>	<b>51,767</b>	<b>958,500</b>	<b>568,859</b>	<b>480,500</b>
<b>Total Operating Expenditures</b>	<b>6,051,035</b>	<b>5,230,774</b>	<b>9,408,124</b>	<b>4,254,928</b>	<b>9,888,300</b>
<b>Operating Results</b>	<b>(5,459,396)</b>	<b>(4,625,058)</b>	<b>(7,247,138)</b>	<b>(3,896,163)</b>	<b>(4,716,100)</b>
<b>Non-Operating Revenues</b>					
30-389-100 Miscellaneous Revenue	29,409	15,038	-	-	-
30-391-100 Sale of Fixed Assets	183,645	47,280	-	125,197	-
30-392-001 Transfers In	3,300,000	3,405,069	2,000,000	2,130,000	2,594,000
30-392-004 From Park and Recreation Fund	-	-	400,000	400,000	-
30-392-019 From Capital Projects Fund	28	-	-	-	-
<b>Total Non-Operating Revenues</b>	<b>3,513,082</b>	<b>3,467,387</b>	<b>2,400,000</b>	<b>2,655,197</b>	<b>2,594,000</b>
<b>Non-Operating Expenditures</b>					
30-499-999 Bad Debt Expense (Recovery)	-	624,139	-	-	-
<b>Total Non-Operating Expenditures</b>	<b>-</b>	<b>624,139</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Non-Operating Results</b>	<b>3,513,082</b>	<b>2,843,248</b>	<b>2,400,000</b>	<b>2,655,197</b>	<b>2,594,000</b>
<b>Results of Operations</b>	<b>(1,946,315)</b>	<b>(1,781,810)</b>	<b>(4,847,138)</b>	<b>(1,240,966)</b>	<b>(2,122,100)</b>
<b>Fund Balance - Beginning of Year</b>	<b>12,185,758</b>	<b>10,239,443</b>	<b>8,457,633</b>	<b>8,457,633</b>	<b>7,200,000</b>
<b>Fund Balance - End of Year</b>	<b>10,239,443</b>	<b>8,457,633</b>	<b>3,610,495</b>	<b>7,216,668</b>	<b>5,077,900</b>

**Montgomery Township**  
**2026 Budget**  
**Park and Rec Capital Fund**

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	2023 Actual	2024 Actual	2025 Budget	2025 Actual (Unaudited)	2026 Budget
<b>Operating Revenue</b>					
<b>Department: 341 - Interest Earnings</b>					
31-341-100 Interest Earnings	1,930	-	1,000	233	500
<b>Department: 387 - Donations</b>					
31-387-100 Donations	23,462	62,560	-	-	-
<b>Total Operating Revenue</b>	<b>25,392</b>	<b>62,560</b>	<b>1,000</b>	<b>233</b>	<b>500</b>
<b>Operating Expenditures</b>					
<b>Department: 492 - Interfund Transfers</b>					
31-492-030 To Capital Reserve Fund	-	-	400,000	400,000	-
<b>Department: 499 - Bad Debt</b>					
31-499-999 Bad Debt Expense (Recovery)	564	-	-	-	-
<b>Total Operating Expenditures</b>	<b>564</b>	<b>-</b>	<b>400,000</b>	<b>400,000</b>	<b>-</b>
<b>Results of Operations</b>	<b>24,828</b>	<b>62,560</b>	<b>(399,000)</b>	<b>(399,767)</b>	<b>500</b>
<b>Fund Balance - Beginning of Year</b>	<b>328,851</b>	<b>353,679</b>	<b>416,239</b>	<b>416,239</b>	<b>16,000</b>
<b>Fund Balance - End of Year</b>	<b>353,679</b>	<b>416,239</b>	<b>17,239</b>	<b>16,472</b>	<b>16,500</b>

**Montgomery Township**  
**2026 Budget**  
**Street Light Fund**

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	2023 Actual	2024 Actual	2025 Budget	2025 Actual (Unaudited)	2026 Budget
<b>Operating Revenue</b>					
<b>Department: 301 - Real Estate Taxes</b>					
02-301-100 Real Estate Taxes - Current Year	135,294	135,179	135,000	134,799	137,500
<b>Department: 341 - Interest Earnings</b>					
02-341-100 Interest Earnings	7,876	18,875	7,500	18,542	15,000
<b>Department: 361 - Charges for Services</b>					
02-361-100 General Government	725	760	500	363	500
<b>Total Operating Revenue</b>	<b>143,895</b>	<b>154,814</b>	<b>143,000</b>	<b>153,703</b>	<b>153,000</b>
<b>Operating Expenditures</b>					
<b>Department: 408 - Engineering</b>					
02-408-305 General Engineering	-	7,974	-	-	-
<b>Department: 409 - Buildings and Grounds</b>					
02-409-360 Public Utilities	50,944	88,037	50,000	95,993	100,000
<b>Department: 430 - Public Works</b>					
02-430-112 Salaries and Wages	86	1,380	5,000	858	1,500
02-430-180 Overtime	-	79	1,000	207	-
02-430-192 FICA	-	101	383	80	100
	<b>86</b>	<b>1,559</b>	<b>6,383</b>	<b>1,145</b>	<b>1,600</b>
<b>Department: 434 - Street Lighting</b>					
02-434-220 Operating Supplies	8,309	7,439	15,000	7,950	15,000
02-434-374 Machinery and Equipment	-	-	500	-	500
02-434-376 Repairs of Poles	1,278	9,519	2,000	3,566	2,000
02-434-450 Contracted Services	5,846	-	2,000	-	2,000
	<b>15,433</b>	<b>16,958</b>	<b>19,500</b>	<b>11,516</b>	<b>19,500</b>
<b>Department: 486 - Insurance</b>					
02-486-350 Property and Liability	3,799	3,963	4,260	4,090	5,000
<b>Total Operating Expenditures</b>	<b>70,262</b>	<b>118,492</b>	<b>80,143</b>	<b>112,744</b>	<b>126,100</b>
<b>Results of Operations</b>	<b>73,633</b>	<b>36,322</b>	<b>62,858</b>	<b>40,959</b>	<b>26,900</b>
<b>Fund Balance - Beginning of Year</b>	<b>271,937</b>	<b>345,570</b>	<b>381,892</b>	<b>381,892</b>	<b>420,000</b>
<b>Fund Balance - End of Year</b>	<b>345,570</b>	<b>381,892</b>	<b>444,749</b>	<b>422,851</b>	<b>446,900</b>

**Montgomery Township**  
**2026 Budget**  
**Fire Protection Fund Summary**

		<div> <div>Millage increase</div> <div>0.44</div> </div>		
		<div> <div>Total millage</div> <div>1.00</div> </div>		
	2024 Actual	2025 Budget	2025 Actual (Unaudited)	2026 Budget Proposal
<b>Operating Revenue</b>				
Real Estate Taxes	1,054,570	1,065,000	1,065,939	2,020,000
Local Enabling (Act 511) Taxes	592,147	490,000	511,703	518,000
Interest Earnings	32,598	15,000	25,490	10,000
State Grants	-	-	16,322	-
Charges for Services	77,191	50,000	116,953	110,000
Miscellaneous Revenue	425	1,000	6,310	-
<b>Total Operating Revenue</b>	<b>1,756,932</b>	<b>1,621,000</b>	<b>1,742,717</b>	<b>2,658,000</b>
<b>Operating Expenditures</b>				
Legal Services	-	2,500	-	2,500
Information Technology	17,819	-	7,841	7,900
Buildings and Grounds	147,497	82,000	107,933	112,700
Fire Protection	1,374,567	1,667,640	1,477,478	2,307,700
Employer Paid Benefits	156,931	205,000	126,950	184,200
Insurance	49,927	50,000	47,129	43,000
<b>Total Operating Expenditures</b>	<b>1,746,741</b>	<b>2,007,140</b>	<b>1,767,331</b>	<b>2,658,000</b>
<b>Results of Operations</b>	<b>10,191</b>	<b>(386,140)</b>	<b>(24,614)</b>	<b>(0)</b>
<b>Fund Balance - Beginning of Year</b>	<b>655,542</b>	<b>665,733</b>	<b>665,733</b>	<b>641,000</b>
<b>Fund Balance - End of Year</b>	<b>665,733</b>	<b>279,593</b>	<b>641,119</b>	<b>641,000</b>

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**Montgomery Township**  
**2026 Budget**  
**Fire Protection Fund**

		Millage increase		0.44
		Total millage		1.00
	2024 Actual	2025 Budget	2025 Actual (Unaudited)	2026 Budget Proposal
Operating Revenue				
Department: 301 - Real Estate Taxes				
03-301-100 Real Estate Taxes - Current Year	1,048,975	1,060,000	1,060,207	2,015,000
03-301-200 Real Estate Taxes - Prior Year	5,595	5,000	5,733	5,000
	1,054,570	1,065,000	1,065,939	2,020,000
Department: 310 - Local Enabling (Act 511) Taxes				
03-310-210 Earned Income Taxes	362,713	310,000	310,000	327,000
03-310-510 Local Services Taxes	229,434	180,000	201,703	191,000
	592,147	490,000	511,703	518,000
Department: 341 - Interest Earnings				
03-341-100 Interest Earnings	32,598	15,000	25,490	10,000
Department: 354 - State Grants				
03-354-300 State Government	-	-	16,322	-
Department: 360 - Charges for Services				
03-360-100 Departmental Services	77,191	50,000	116,953	110,000
Department: 387 - Donations				
03-360-100 Departmental Services	-	-	2,151	-
Department: 389 - Miscellaneous Revenue				
03-389-100 Miscellaneous Revenue	425	1,000	4,159	-
Total Operating Revenue	1,756,932	1,621,000	1,742,717	2,658,000
Operating Expenditures				
Department: 404 - Legal Services				
03-404-300 Legal Services	-	2,500	-	2,500
Department: 407 - Information Technology				
03-407-317 Software License Fees	17,819	-	7,841	3,900
03-407-374 Machinery and Equipment	-	-	-	4,000
	17,819	-	7,841	7,900
Department: 409 - Buildings and Grounds				
03-409-320 Communications	17,237	19,000	20,793	37,000
03-409-360 Public Utilities	89,742	27,000	48,825	30,000
03-409-373 Building Maintenance	35,951	36,000	33,533	41,500



	2024 Actual	2025 Budget	2025 Actual (Unaudited)	2026 Budget Proposal
03-409-450 Contracted Services	4,567	-	4,782	4,200
	<b>147,497</b>	<b>82,000</b>	<b>107,933</b>	<b>112,700</b>
<b>Department: 411 - Fire Protection</b>				
03-411-112 Salaries and Wages - Full time	851,471	957,000	755,268	790,300
03-411-112 Salaries and Wages - Part time			90,000	92,500
03-411-180 Overtime	39,335	55,640	45,328	50,000
Stipend Program			148,000	165,000
Wages/Benefits - potential new hires	-	-	-	484,600
03-411-187 Education	2,289	20,000	8,513	40,000
03-411-192 FICA	59,771	70,000	67,132	71,400
03-411-196 Employee Benefits	174,287	195,000	183,084	176,900
03-411-210 Office Supplies	4,984	10,000	1,754	15,000
03-411-220 Operating Supplies	25,721	33,000	8,593	55,000
03-411-221 Fire Fighting Equipment	22,740	55,000	26,569	30,000
03-411-231 Vehicle Fuel	20,941	17,000	13,622	17,000
03-411-238 Uniforms	16,474	25,000	13,945	20,000
03-411-312 Consulting Services	-	-	-	65,000
03-411-317 Software License Fees	-	30,000	12,027	30,000
03-411-340 Advertising and Printing	16,287	20,000	18,588	20,000
03-411-374 Machinery and Equipment	31,879	40,000	20,136	55,000
03-411-375 Vehicle Maintenance	75,801	75,000	43,713	50,000
03-411-384 Equipment Rental	1,193	3,000	2,030	5,000
03-411-420 Dues, Subscriptions and Memberships	3,141	7,000	2,111	15,000
03-411-460 Training, Meetings, Conferences	28,253	55,000	17,065	60,000
03-411-480 HR Hiring Expenses	-	-	-	-
	<b>1,374,567</b>	<b>1,667,640</b>	<b>1,477,478</b>	<b>2,307,700</b>
<b>Department: 483 - Employer Paid Benefits</b>				
03-483-065 To 401 (a) Non-Uniformed Pension Fund	54,575	60,000	64,717	65,600
03-483-066 To 457 Pension Fund	14,894	20,000	15,600	15,600
03-483-354 Worker's Compensation	63,022	90,000	19,564	73,000
03-483-400 Other Services and Charges	24,440	35,000	27,070	30,000
	<b>156,931</b>	<b>205,000</b>	<b>126,950</b>	<b>184,200</b>
<b>Department: 486 - Insurance</b>				
03-486-350 Property and Liability	49,927	50,000	47,129	43,000
<b>Total Operating Expenditures</b>	<b>1,746,741</b>	<b>2,007,140</b>	<b>1,767,331</b>	<b>2,658,000</b>
<b>Results of Operations</b>	<b>10,191</b>	<b>(386,140)</b>	<b>(24,614)</b>	<b>(0)</b>
<b>Fund Balance - Beginning of Year</b>	<b>655,542</b>	<b>665,733</b>	<b>665,733</b>	<b>641,000</b>
<b>Fund Balance - End of Year</b>	<b>665,733</b>	<b>279,593</b>	<b>641,119</b>	<b>641,000</b>

**Montgomery Township**  
**2026 Budget**  
**Parks and Rec Fund**

			Millage increase		0
			Total millage		0.27
	2023 Actual	2024 Actual	2025 Budget	2025 Actual (Unaudited)	2026 Budget
<b>Operating Revenue</b>					
<b>Department: 301 - Real Estate Taxes</b>					
04-301-100 Real Estate Taxes - Current Year	528,459	506,610	505,000	510,273	544,000
04-301-200 Real Estate Taxes - Prior Year	3,008	2,735	2,500	2,757	2,500
	<b>531,467</b>	<b>509,345</b>	<b>507,500</b>	<b>513,030</b>	<b>546,500</b>
<b>Department: 341 - Interest Earnings</b>					
04-341-100 Interest Earnings	23,542	48,100	15,000	43,829	25,000
<b>Department: 342 - Rent of Buildings</b>					
04-342-200 Park Facility Rental	683	2,545	500	2,388	1,000
<b>Department: 387 - Donations</b>					
04-387-100 Donations	-	-	-	2,220	1,000
<b>Total Operating Revenue</b>	<b>555,692</b>	<b>559,990</b>	<b>523,000</b>	<b>561,467</b>	<b>573,500</b>
<b>Operating Expenditures</b>					
<b>Department: 409 - Buildings and Grounds</b>					
04-409-320 Communications	7,130	1,863	5,000	1,496	2,500
04-409-360 Public Utilities	75,502	62,797	70,000	61,633	54,000
04-409-373 Building Maintenance	10,788	4,355	23,000	9,156	23,000
	<b>93,419</b>	<b>69,015</b>	<b>98,000</b>	<b>72,285</b>	<b>79,500</b>
<b>Department: 430 - Public Works</b>					
04-430-112 Salaries and Wages	152,311	219,356	290,000	200,038	210,000
04-430-180 Overtime	248	7,504	11,000	7,700	5,000
04-430-192 FICA	6,047	17,162	24,000	15,609	16,400
	<b>158,606</b>	<b>244,022</b>	<b>325,000</b>	<b>223,347</b>	<b>231,400</b>
<b>Department: 450 - Recreation</b>					
04-450-220 Operating Supplies	58,492	63,512	75,000	68,429	80,000
04-450-260 Small Tools and Equipment	4,218	2,752	4,000	4,155	5,500
04-450-374 Machinery and Equipment	11,261	16,019	30,000	17,258	35,000
04-450-377 Grounds Maintenance	12,399	40,087	35,000	42,027	40,000
04-450-384 Equipment Rental	148	-	1,500	-	1,500
04-450-420 Dues, Subscriptions and Member	-	30	500	-	500
04-450-450 Contracted Services	66,202	50,373	50,000	42,736	50,000
	<b>152,720</b>	<b>172,773</b>	<b>196,000</b>	<b>174,604</b>	<b>212,500</b>
<b>Department: 483 - Employer Paid Benefits</b>					
04-483-065 To 401(a) Non-Uniformed Pension	-	17,743	-	13,665	12,000
<b>Department: 486 - Insurance</b>					
04-486-350 Property and Liability	21,843	35,740	40,000	36,951	43,000
<b>Total Operating Expenditures</b>	<b>426,589</b>	<b>539,291</b>	<b>659,000</b>	<b>520,852</b>	<b>578,400</b>
<b>Results of Operations</b>	<b>129,103</b>	<b>20,699</b>	<b>(136,000)</b>	<b>40,615</b>	<b>(4,900)</b>
<b>Fund Balance - Beginning of Year</b>	<b>751,243</b>	<b>880,346</b>	<b>901,044</b>	<b>901,044</b>	<b>940,000</b>
<b>Fund Balance - End of Year</b>	<b>880,346</b>	<b>901,044</b>	<b>765,044</b>	<b>941,660</b>	<b>935,100</b>

**Montgomery Township**  
**2026 Budget**  
**Replacement Tree Fund**

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	2023 Actual	2024 Actual	2025 Budget	2025 Actual (Unaudited)	2026 Budget
<b>Operating Revenue</b>					
<b>Department: 341 - Interest Earnings</b>					
05-341-100 Interest Earnings	5,074	19,331	7,500	18,773	17,000
<b>Department: 387 - Donations</b>					
05-387-100 Donations	5,000	62,058	5,000	5,225	5,000
<b>Department: 392 - Interfund Transfers</b>					
05-392-080 From Environmental Fund	200,000	-	-	-	-
<b>Total Operating Revenue</b>	<b>210,074</b>	<b>81,389</b>	<b>12,500</b>	<b>23,998</b>	<b>22,000</b>
<b>Operating Expenditures</b>					
<b>Department: 401 - Administration</b>					
05-401-210 Office Supplies	-	-	1,500	-	1,500
05-401-312 Consulting Services	10,346	(158)	15,000	9,068	15,000
05-401-340 Advertising and Printing	-	-	500	-	500
05-401-460 Meetings and Conferences	(1,304)	1,971	500	1,776	500
	<b>9,043</b>	<b>1,813</b>	<b>17,500</b>	<b>10,844</b>	<b>17,500</b>
<b>Department: 408 - Engineering</b>					
05-408-305 General Engineering	791	20,427	-	10,106	-
<b>Department: 430 - Public Works</b>					
05-430-112 Salaries and Wages	-	-	-	-	-
05-430-180 Overtime	-	-	-	-	-
05-430-192 FICA	-	-	-	-	-
05-430-220 Operating Supplies	16,287	8,012	38,000	17,407	38,000
05-430-450 Contracted Services	(302)	8,400	-	-	-
	<b>15,985</b>	<b>16,412</b>	<b>38,000</b>	<b>17,407</b>	<b>38,000</b>
<b>Total Operating Expenditures</b>	<b>25,819</b>	<b>38,652</b>	<b>55,500</b>	<b>38,358</b>	<b>55,500</b>
<b>Results of Operations</b>	<b>184,255</b>	<b>42,737</b>	<b>(43,000)</b>	<b>(14,360)</b>	<b>(33,500)</b>
<b>Fund Balance - Beginning of Year</b>	<b>210,940</b>	<b>395,195</b>	<b>437,932</b>	<b>437,932</b>	<b>420,000</b>
<b>Fund Balance - End of Year</b>	<b>395,195</b>	<b>437,932</b>	<b>394,932</b>	<b>423,572</b>	<b>386,500</b>

**Montgomery Township**  
**2026 Budget**  
**Debt Service Fund**

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			<div> <div>Millage increase</div> <div>0</div> </div>		
			<div> <div>Total millage</div> <div>0.52</div> </div>		
	2023 Actual	2024 Actual	2025 Budget	2025 Actual (Unaudited)	2026 Budget
<b>Operating Revenue</b>					
<b>Department: 301 - Real Estate Taxes</b>					
23-301-100 Real Estate Taxes - Current Year	1,025,006	973,679	985,000	984,583	1,048,000
23-301-200 Real Estate Taxes - Prior Year	5,793	5,193	5,000	5,324	5,000
	<b>1,030,800</b>	<b>978,872</b>	<b>990,000</b>	<b>989,907</b>	<b>1,053,000</b>
<b>Department: 341 - Interest Earnings</b>					
23-341-100 Interest Earnings	7,789	14,854	10,000	32,615	22,000
<b>Total Operating Revenue</b>	<b>1,038,589</b>	<b>993,726</b>	<b>1,000,000</b>	<b>1,022,522</b>	<b>1,075,000</b>
<b>Operating Expenditures</b>					
<b>Department: 471 - Debt Principal</b>					
23-471-071 Debt Principal	392,000	399,000	405,000	405,000	413,000
<b>Department: 472 - Debt Interest</b>					
23-472-072 Debt Interest	250,418	238,209	336,000	335,288	230,000
<b>Total Operating Expenditures</b>	<b>642,418</b>	<b>637,209</b>	<b>741,000</b>	<b>740,288</b>	<b>643,000</b>
<b>Operating Results</b>	<b>396,171</b>	<b>356,517</b>	<b>259,000</b>	<b>282,234</b>	<b>432,000</b>
<b>Non-Operating Revenues</b>					
<b>Department: 392 - Interfund Transfers</b>					
23-392-009 From Community Recreation Cen	107,818	415,000	99,000	99,000	94,000
<b>Non-Operating Expenditures</b>					
<b>Department: 492 - Interfund Transfers</b>					
23-492-009 To Community Recreation Fund	418,818	418,228	320,000	320,000	324,000
<b>Non-Operating Results</b>	<b>(311,000)</b>	<b>(3,228)</b>	<b>(221,000)</b>	<b>(221,000)</b>	<b>(230,000)</b>
<b>Results of Operations</b>	<b>85,171</b>	<b>353,289</b>	<b>38,000</b>	<b>61,234</b>	<b>202,000</b>
<b>Fund Balance - Beginning of Year</b>	<b>(4,440)</b>	<b>80,731</b>	<b>434,020</b>	<b>434,020</b>	<b>495,000</b>
<b>Fund Balance - End of Year</b>	<b>80,731</b>	<b>434,020</b>	<b>472,020</b>	<b>495,254</b>	<b>697,000</b>

**Montgomery Township**  
**2026 Budget**  
**Highway Aid Fund**

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	2023 Actual	2024 Actual	2025 Budget	2025 Actual (Unaudited)	2026 Budget
<b>Operating Revenue</b>					
<b>Department: 341 - Interest Earnings</b>					
35-341-100 Interest Earnings	41,685	102,555	50,000	93,779	35,000
<b>Department: 354 - State Shared Revenue and Entitlements</b>					
35-354-400 Motor Vehicle Fuel Tax	705,909	701,223	687,407	702,236	676,300
<b>Total Operating Revenue</b>	<b>747,594</b>	<b>803,778</b>	<b>737,407</b>	<b>796,015</b>	<b>711,300</b>
<b>Operating Expenditures</b>					
<b>Department: 430 - Public Works</b>					
35-430-700 Capital Purchases	-	-	280,000	150,277	130,000
<b>Department: 432 - Snow and Ice Removal</b>					
35-432-220 Operating Supplies	12,704	52,539	85,000	131,471	100,000
35-432-384 Equipment Rental	-	-	-	-	-
35-432-450 Contracted Services	-	-	10,000	-	-
	<b>12,704</b>	<b>52,539</b>	<b>95,000</b>	<b>131,471</b>	<b>100,000</b>
<b>Department: 433 - Traffic Control Devices</b>					
35-433-220 Operating Supplies	49,587	45,932	-	-	-
35-433-374 Machinery and Equipment	3,465	1,590	-	-	-
35-433-450 Contracted Services	12,648	37,514	-	-	-
	<b>65,700</b>	<b>85,035</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Department: 434 - Street Lighting</b>					
35-434-220 Operating Supplies	880	-	-	-	-
35-434-450 Contracted Services	1,177	1,658	-	-	-
	<b>2,057</b>	<b>1,658</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Department: 437 - Repairs &amp; Maintenance of Tools &amp; Machinery</b>					
35-437-251 Vehicle Parts	2,452	13,257	-	-	-
35-437-260 Small Tools and Equipment	3,445	3,923	-	-	-
35-437-450 Contracted Services	7,248	3,626	-	-	-
	<b>13,145</b>	<b>20,807</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Department: 439 - Highway Construction &amp; Rebuilding</b>					
35-439-450 Contracted Services	-	713,058	-	-	1,454,000
<b>Total Operating Expenditures</b>	<b>93,606</b>	<b>873,098</b>	<b>375,000</b>	<b>281,748</b>	<b>1,684,000</b>
<b>Results of Operations</b>	<b>653,988</b>	<b>(69,320)</b>	<b>362,407</b>	<b>514,267</b>	<b>(972,700)</b>
<b>Fund Balance - Beginning of Year</b>	<b>1,161,680</b>	<b>1,815,668</b>	<b>1,746,347</b>	<b>1,746,347</b>	<b>2,260,000</b>
<b>Fund Balance - End of Year</b>	<b>1,815,668</b>	<b>1,746,347</b>	<b>2,108,754</b>	<b>2,260,615</b>	<b>1,287,300</b>

**Montgomery Township**  
**2026 Budget**  
**Township Events Fund**

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	2023 Actual	2024 Actual	2025 Budget	2025 Actual (Unaudited)	2026 Budget
<b>Operating Revenue</b>					
<b>Department: 341 - Interest Earnings</b>					
40-341-100 Interest Earnings	210	1,383	500	-	-
<b>Department: 367 - Recreation Program Fees</b>					
40-367-389 Vietnam TWTH Donations	-	-	-	35,475	-
<b>Department: 387 - Donations</b>					
40-387-100 Autumn Fest Sponsors	44,625	7,851	17,500	21,605	10,000
<b>Total Operating Revenue</b>	<b>44,835</b>	<b>9,234</b>	<b>18,000</b>	<b>57,080</b>	<b>10,000</b>
<b>Operating Expenditures</b>					
40-401-220 Special Event Operating Supplies	-	-	-	22,739	-
40-450-220 Special Event Operating Supplies	11,073	13,789	-	21,390	15,000
40-450-239 Stars and Stripes Operating Supplies	-	-	-	10,152	10,000
40-452-220 Autumn Festival Operating Supplies	11,613	60,364	67,000	36,810	30,000
<b>Total Operating Expenditures</b>	<b>22,687</b>	<b>74,153</b>	<b>67,000</b>	<b>91,091</b>	<b>55,000</b>
<b>Operating Results</b>	<b>22,148</b>	<b>(64,919)</b>	<b>(49,000)</b>	<b>(34,011)</b>	<b>(45,000)</b>
<b>Non-Operating Revenues</b>					
40-392-001 From General Fund	25,000	-	15,000	15,000	100,000
<b>Total Non-Operating Revenues</b>	<b>25,000</b>	<b>-</b>	<b>15,000</b>	<b>15,000</b>	<b>100,000</b>
<b>Non-Operating Expenditures</b>					
30-499-999 Bad Debt Expense (Recovery)	-	-	-	-	-
<b>Total Non-Operating Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Non-Operating Results</b>	<b>25,000</b>	<b>-</b>	<b>15,000</b>	<b>15,000</b>	<b>100,000</b>
<b>Results of Operations</b>	<b>47,148</b>	<b>(64,919)</b>	<b>(34,000)</b>	<b>(19,011)</b>	<b>55,000</b>
<b>Fund Balance - Beginning of Year</b>	<b>7,857</b>	<b>55,005</b>	<b>(9,914)</b>	<b>(9,914)</b>	<b>(29,000)</b>
<b>Fund Balance - End of Year</b>	<b>55,005</b>	<b>(9,914)</b>	<b>(43,914)</b>	<b>(28,925)</b>	<b>26,000</b>

**Montgomery Township**  
**2026 Budget**  
**Environmental Fund**

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	2023 Actual	2024 Actual	2025 Budget	2025 Actual (Unaudited)	2026 Budget
<b>Operating Revenue</b>					
<b>Department: 341 - Interest Earnings</b>					
80-341-100 Interest Earnings	2,354	-	500	-	500
<b>Department: 354 - State Grants</b>					
80-354-150 Recycling/Act 101	-	-	-	-	40,000
<b>Department: 389 - Miscellaneous Revenue</b>					
80-389-100 Miscellaneous Revenue	40	160	-	-	-
<b>Total Operating Revenue</b>	<b>2,394</b>	<b>160</b>	<b>500</b>	<b>-</b>	<b>40,500</b>
<b>Operating Expenditures</b>					
<b>Department: 401 - Administration</b>					
80-401-450 Contracted Services	46,102	77,306	50,000	47,785	60,000
<b>Department: 430 - Public Works</b>					
80-430-220 Operating Supplies	3,856	2,495	3,000	5,043	3,000
<b>Department: 492 - Interfund Transfers</b>					
80-492-005 To Shade Tree Fund	200,000	-	-	-	-
<b>Department: 499 - Bad Debt</b>					
80-499-999 Bad Debt Expense (Recovery)	1,972	-	-	-	-
<b>Total Operating Expenditures</b>	<b>251,929</b>	<b>79,801</b>	<b>53,000</b>	<b>52,828</b>	<b>63,000</b>
<b>Results of Operations</b>	<b>(249,535)</b>	<b>(79,641)</b>	<b>(52,500)</b>	<b>(52,828)</b>	<b>(22,500)</b>
<b>Fund Balance - Beginning of Year</b>	<b>405,454</b>	<b>155,919</b>	<b>76,278</b>	<b>76,278</b>	<b>23,000</b>
<b>Fund Balance - End of Year</b>	<b>155,919</b>	<b>76,278</b>	<b>23,778</b>	<b>23,450</b>	<b>500</b>

**Montgomery Township**  
**2026 Budget**  
**Community Rec Center Fund Summary**

	2023 Actual	2024 Actual	2025 Budget	2025 Actual (Unaudited)	2026 Budget
<b>Operating Revenue</b>					
Local Enabling (Act 511) Taxes	140,000	140,000	140,000	140,000	148,000
Interest Earnings	388	1,570	1,000	-	-
Rent and Royalties	46,689	51,525	50,000	47,435	45,000
Recreation Program Fees	724,610	778,186	760,000	815,623	802,000
Donations	350	653	1,000	-	1,000
<b>Total Revenue</b>	<b>912,037</b>	<b>971,933</b>	<b>952,000</b>	<b>1,003,058</b>	<b>996,000</b>
<b>Operating Expenditures</b>					
Information Technology	9,075	9,591	10,000	8,505	21,400
Buildings and Grounds	121,051	106,069	160,000	146,160	91,500
Parks & Rec Administration	562,555	790,309	803,800	808,566	894,900
Recreation - Kids U	194,266	212,348	245,600	206,143	220,600
Employer Paid Benefits	18,552	18,726	26,000	18,986	1,000
Insurance	56,000	97,299	100,000	100,605	109,000
<b>Total Operating Expenditures</b>	<b>961,500</b>	<b>1,234,341</b>	<b>1,345,400</b>	<b>1,288,965</b>	<b>1,338,400</b>
<b>Operating Results</b>	<b>(49,463)</b>	<b>(262,408)</b>	<b>(393,400)</b>	<b>(285,907)</b>	<b>(342,400)</b>
<b>Non-Operating Revenue</b>					
Transfers In					
From General Fund	115,495	-	-	-	-
From Debt Service Fund	418,818	418,228	320,000	320,000	324,000
<b>Total Non-Operating Revenue</b>	<b>534,313</b>	<b>418,228</b>	<b>320,000</b>	<b>320,000</b>	<b>324,000</b>
<b>Non-Operating Expenditures</b>					
Transfer to Debt Service Fund	107,818	415,000	99,000	99,000	99,000
Depreciation	322,207	362,173	-	-	-
<b>Total Non-Operating Expenditures</b>	<b>430,025</b>	<b>777,173</b>	<b>99,000</b>	<b>99,000</b>	<b>99,000</b>
<b>Non-Operating Results</b>	<b>104,288</b>	<b>(358,945)</b>	<b>221,000</b>	<b>221,000</b>	<b>225,000</b>
<b>Results of Operations</b>	<b>54,825</b>	<b>(621,353)</b>	<b>(172,400)</b>	<b>(64,907)</b>	<b>(117,400)</b>
<b>Fund Balance - Beginning of Year</b>	<b>1,482,231</b>	<b>1,537,056</b>	<b>915,703</b>	<b>915,703</b>	<b>850,000</b>
<b>Fund Balance - End of Year</b>	<b>1,537,056</b>	<b>915,703</b>	<b>743,303</b>	<b>850,797</b>	<b>732,600</b>
	-	-	-	-	-



**Montgomery Township**  
**2026 Budget**  
**Community Rec Center Fund**

	2023 Actual	2024 Actual	2025 Budget	2025 Actual (Unaudited)	2026 Budget
<b>Operating Revenue</b>					
<b>Department: 310 - Local Enabling (Act 511) Taxes</b>					
09-310-210 Earned Income Taxes	140,000	140,000	140,000	140,000	148,000
<b>Department: 341 - Interest Earnings</b>					
09-341-100 Interest Earnings	388	1,570	1,000	-	-
<b>Department: 342 - Rent and Royalties</b>					
09-342-200 Rent of Buildings	46,689	51,525	50,000	47,435	45,000
<b>Department: 367 - Recreation Program Fees</b>					
09-367-200 Recreation Program Fees	159,362	139,570	165,000	142,778	165,000
09-367-300 Kids U Revenue	284,719	345,383	335,000	376,327	380,000
09-367-400 Membership	217,158	214,694	200,000	211,689	200,000
09-367-500 Insurance Revenue	58,116	70,429	55,000	66,093	50,000
09-367-600 Miscellaneous Sales	5,255	8,109	5,000	18,736	7,000
	<b>724,610</b>	<b>778,186</b>	<b>760,000</b>	<b>815,623</b>	<b>802,000</b>
<b>Department: 387 - Donations</b>					
09-387-100 Donations	350	653	1,000	-	1,000
<b>Total Operating Revenue</b>	<b>912,037</b>	<b>971,933</b>	<b>952,000</b>	<b>1,003,058</b>	<b>996,000</b>
<b>Operating Expenditures</b>					
<b>Department: 407 - Information Technology</b>					
09-407-112 Salaries and Wages	1,859	-	-	-	-
09-407-180 Overtime	-	-	-	-	-
09-407-192 FICA	142	-	-	-	-
09-407-317 Software License Fees	7,074	9,591	10,000	8,505	21,400
	<b>9,075</b>	<b>9,591</b>	<b>10,000</b>	<b>8,505</b>	<b>21,400</b>
<b>Department: 409 - Buildings and Grounds</b>					
09-409-320 Communications	15,625	15,709	14,000	16,567	16,000
09-409-360 Public Utilities	40,837	16,386	43,000	43,373	24,500
09-409-373 Building Maintenance	52,763	43,754	75,000	60,996	40,200
09-409-450 Contracted Services	11,826	30,221	28,000	25,225	10,800
	<b>121,051</b>	<b>106,069</b>	<b>160,000</b>	<b>146,160</b>	<b>91,500</b>
<b>Department: 451 - Parks &amp; Rec Administration</b>					
09-451-112 Salaries and Wages	344,361	453,862	390,000	467,104	484,000
09-451-180 Overtime	315	4,153	2,000	3,619	2,000
09-451-192 FICA	26,328	34,915	25,000	35,893	37,200
09-451-196 Employee Benefits	43,703	59,105	90,000	56,445	55,900
09-451-210 Office Supplies	3,272	4,022	4,000	3,233	4,400
09-451-220 Operating Supplies	6,566	9,342	11,000	8,696	11,000
09-451-231 Vehicle Fuel	109	132	200	-	200
09-451-310 Professional Services	57,418	61,040	70,000	52,873	70,000
09-451-312 Consulting Services	19,158	-	-	2,040	-
09-451-340 Advertising and Printing	-	1,454	300	2,813	400
09-451-374 Machinery and Equipment	11,953	5,101	12,000	5,136	29,400

	2023 Actual	2024 Actual	2025 Budget	2025 Actual (Unaudited)	2026 Budget
09-451-375 Vehicle Maintenance	269	5,090	500	47	500
09-451-384 Equipment Rental	3,790	4,680	4,500	7,463	5,000
09-451-390 Bank Service Charges/Fees	20,698	24,342	20,000	27,578	22,000
09-451-420 Dues, Subscriptions and Memberships	100	1,221	800	954	900
09-451-450 Contracted Services	22,784	120,400	170,000	134,672	170,000
09-451-460 Meetings and Conferences	1,731	1,451	3,500	-	2,000
	<b>562,555</b>	<b>790,309</b>	<b>803,800</b>	<b>808,566</b>	<b>894,900</b>
<b>Department: 452 - Recreation - Kids U</b>					
09-452-112 Salaries and Wages	124,106	144,200	155,000	125,468	132,000
09-452-180 Overtime	-	-	-	33	-
09-452-192 FICA	9,523	11,047	20,000	9,586	10,100
09-452-210 Office Supplies	283	427	600	145	1,000
09-452-312 Consulting Services	(560)	381	-	2,981	-
09-452-320 Communication	-	-	-	-	2,500
09-452-450 Contracted Services	60,913	56,293	70,000	67,929	75,000
	<b>194,266</b>	<b>212,348</b>	<b>245,600</b>	<b>206,143</b>	<b>220,600</b>
<b>Department: 483 - Employer Paid Benefits</b>					
09-483-065 To 401 (a) Non-Uniformed Pension Fund	18,108	18,211	25,000	18,828	-
09-483-354 Worker's Compensation	444	515	1,000	158	1,000
	<b>18,552</b>	<b>18,726</b>	<b>26,000</b>	<b>18,986</b>	<b>1,000</b>
<b>Department: 486 - Insurance</b>					
09-486-350 Property and Liability	56,000	97,299	100,000	100,605	109,000
<b>Total Operating Expenditures</b>	<b>961,500</b>	<b>1,234,341</b>	<b>1,345,400</b>	<b>1,288,965</b>	<b>1,338,400</b>
<b>Operating Results</b>	<b>(49,463)</b>	<b>(262,408)</b>	<b>(393,400)</b>	<b>(285,907)</b>	<b>(342,400)</b>
<b>Non-Operating Revenues</b>					
<b>Department: 392 - Interfund Transfers</b>					
09-392-001 From General Fund	115,495	-	-	-	-
09-392-023 From Debt Service Fund	418,818	418,228	320,000	320,000	324,000
<b>Total Non-Operating Revenues</b>	<b>534,313</b>	<b>418,228</b>	<b>320,000</b>	<b>320,000</b>	<b>324,000</b>
<b>Non-Operating Expenditures</b>					
<b>Department: 492 - Interfund Transfers</b>					
09-492-023 To Debt Service Fund	107,818	415,000	99,000	99,000	99,000
<b>Department: 493 - Depreciation</b>					
09-493-820 Buildings	264,151	298,374	-	-	-
09-493-850 Machinery and Equipment	58,056	63,799	-	-	-
	<b>322,207</b>	<b>362,173</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Non-Operating Expenditures</b>	<b>430,025</b>	<b>777,173</b>	<b>99,000</b>	<b>99,000</b>	<b>99,000</b>
<b>Non-Operating Results</b>	<b>104,288</b>	<b>(358,945)</b>	<b>221,000</b>	<b>221,000</b>	<b>225,000</b>
<b>Results of Operations</b>	<b>54,825</b>	<b>(621,353)</b>	<b>(172,400)</b>	<b>(64,907)</b>	<b>(117,400)</b>
<b>Fund Balance - Beginning of Year</b>	<b>1,482,231</b>	<b>1,537,056</b>	<b>915,703</b>	<b>915,703</b>	<b>850,000</b>
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