Montgomery Township
2027 Budget Draft

Montgomery Township
2027 Budget
Fund Summary

	Page #	Operating Revenue	Operating Expends.	Operating Results	Non-Operating Results	Result of Operations	Estimated Beginning Fund Balance	Drawdown of Fund Balance	Ending Fund Balance
Fund: 01 - General Fund	2	18,147,600	18,816,249	(668,649)	668,649	-	8,000,000	(1,718,649)	6,281,351
Capital Reserve Funds:									
Fund: 30 - Capital Reserve Fund	8	7,439,200	9,143,000	(1,703,800)	1,750,000	**46,200**	7,000,000	-	7,046,200
Fund: 31 - Parks and Rec Capital Fund	11	600	-	600	-	**600**	30,000	-	30,600
Special Revenue Funds:									
Fund: 02 - Street Light Fund	12	157,200	131,800	25,400	-	**25,400**	455,000	-	480,400
Fund: 03 - Fire Protection Fund	13	3,183,000	3,266,800	(83,800)	-	**(83,800)**	873,000	-	789,200
Fund: 04 - Parks & Rec Fund	16	583,800	539,800	44,000	(750,000)	**(706,000)**	1,035,000	-	329,000
Fund: 05 - Replacement Tree Fund	17	17,000	48,000	(31,000)	-	**(31,000)**	437,000	-	406,000
Fund: 07 - Emergency Management System Fund	18	270,400	270,400	-	-	-	-	-	-
Fund: 23 - Debt Service Fund	19	1,075,600	731,600	344,000	(239,900)	**104,100**	400,000	-	504,100
Fund: 35 - Highway Aid Fund	20	817,200	410,000	407,200	-	**407,200**	1,800,000	-	2,207,200
Fund: 40 - Township Events Fund	21	15,500	65,000	(49,500)	50,000	**500**	5,000	-	5,500
Fund: 80 - Environmental Fund	22	54,000	65,200	(11,200)	-	**(11,200)**	23,000	-	11,800
Proprietary Fund:									
Fund: 09 - CRC Fund	23	1,092,400	1,515,500	(423,100)	239,900	**(183,200)**	488,000	-	304,800
Total, All Funds		**32,853,500**	**35,003,349**	**(2,149,849)**	**1,718,649**	**(431,200)**	**20,546,000**	**(1,718,649)**	**18,396,151**

* MT Policy for the General Fund is a fund blance, expressed as a percentage of expenditures

Tax Rate History

	2020	2021	2022	2023	2024	2025	2026
General	0.93	0.93	1.14	1.14	1.59	1.59	1.25
Fire	0.17	0.17	0.56	0.56	0.56	0.56	1.00
Parks & Rec	0.24	0.24	0.27	0.27	0.27	0.27	0.27
Debt	0.15	0.15	0.52	0.52	0.52	0.52	0.52
Cap Res							0.90
	1.49	**1.49**	**2.49**	**2.49**	**2.94**	**2.94**	**3.94**

Each additional Mill adds approximately $2,163,000 of revenue.

Montgomery Township
2027 Budget Draft
General Fund Summary

	2024 Actual	2025 Budget	2025 Actual	2026 Budget	YTD @ 10/31/26	2027 Budget Draft
Operating Revenue						
Real Estate Taxes	3,015,812	3,020,000	3,037,534	2,528,000	2,391,203	2,523,500
Local Enabling (Act 511) Taxes	12,888,505	10,755,000	12,181,218	11,073,500	10,746,204	12,224,300
Contractor Licenses	492,561	441,000	457,538	471,000	325,641	433,300
Fines	90,402	100,000	100,724	100,000	82,098	98,000
Interest Earnings	376,479	150,000	413,146	350,000	276,994	350,000
State Grants	37,438	38,000	62,495	40,000	7,297	15,000
State Shared Revenue & Entitlements	842,573	837,000	949,452	949,000	988,859	918,000
Charges for Services	74,668	60,500	48,256	51,000	64,638	72,500
Public Safety	703,372	533,000	1,773,200	1,120,000	1,424,570	1,513,000
Total Operating Revenue	**18,521,810**	**15,934,500**	**19,023,564**	**16,682,500**	**16,307,505**	**18,147,600**
Operating Expenditures						
Administration	996,020	1,081,700	1,181,684	1,114,400	923,996	1,503,649
Finance	497,356	566,500	589,595	601,400	465,047	571,800
Tax Collection	193,910	208,000	201,967	214,200	174,900	217,800
Legal Services	81,562	92,500	102,273	117,500	268,085	225,000
Information Technology	534,585	521,000	434,893	390,000	364,182	457,100
Engineering	95,454	72,000	169,100	116,000	107,874	130,000
Buildings and Grounds	313,223	339,000	312,030	353,000	343,215	437,600
Police Services	7,548,999	8,639,030	8,626,353	9,622,200	7,322,997	10,451,200
Fire Protection	238,439	223,500	250,007	251,000	246,506	248,000
Planning and Zoning	553,901	629,000	650,520	648,800	482,531	623,600
Emergency Management	100,500	200,000	200,000	200,000	200,000	-
Public Works	1,792,215	2,153,250	1,985,381	2,296,700	1,714,349	2,195,800
Snow and Ice Removal	(24,206)	90,500	116,259	101,800	167,650	129,000
Traffic Control Devices	23,743	136,000	81,301	138,500	144,985	138,500
Street Lighting	-	8,000	1,589	8,000	281	8,000
Storm Sewers and Drains	5,976	15,000	16,258	20,000	-	-
Repairs & Maintenance of Roads	33,175	50,000	36,398	65,000	59,053	75,000
Libraries	-	35,000	-	35,000	-	50,000
Employer Paid Benefits	858,670	976,000	754,244	1,023,200	917,110	1,074,300
Insurance	293,550	215,000	287,793	233,000	269,923	279,900
Total Operating Expenditures	**14,137,072**	**16,250,980**	**15,997,644**	**17,549,700**	**14,172,684**	**18,816,249**
Operating Results	**4,384,737**	**(316,480)**	**3,025,920**	**(867,200)**	**2,134,821**	**(668,649)**
Non-Operating Revenue						
Miscellaneous Revenue	38,074	-	12,329	5,000	6,837	-
Refunds of Prior Year Expenditures	(83,471)	-	332,799	-	9,927	-
Drawdown of Prior Year Fund Balance	-	-	-	-	-	1,718,649
Total Non-Operating Revenue	**(45,397)**	**-**	**345,129**	**5,000**	**16,764**	**1,718,649**
Non-Operating Expenditures						
Miscellaneous Expenditures	1,279	-	(2,306)	-	11,311	-
Interfund Transfers	850,000	2,015,000	2,145,000	2,694,000	4,189,225	1,050,000
Bad Debt	-	-	715	-	-	-
Total Non-Operating Expenditures	**851,279**	**2,015,000**	**2,143,410**	**2,694,000**	**4,200,536**	**1,050,000**
Non-Operating Results	**(896,676)**	**(2,015,000)**	**(1,798,281)**	**(2,689,000)**	**(4,183,772)**	**668,649**
Results of Operations	**3,488,061**	**(2,331,480)**	**1,227,639**	**(3,556,200)**	**(2,048,951)**	**-**
Fund Balance - Beginning of Year	**5,779,557**	**9,267,618**	**9,267,618**	**11,000,000**	**10,495,257**	**8,000,000**
Fund Balance - End of Year	**9,267,618**	**6,936,138**	**10,495,257**	**7,443,800**	**8,446,306**	**8,000,000**

Montgomery Township
2027 Budget Draft
General Fund

	2024 Actual	2025 Budget	2025 Actual	2026 Budget	YTD @ 10/31/26	2027 Budget Draft
Operating Revenue						
Department: 301 - Real Estate Taxes						
01-301-100 Real Estate Taxes - Current Year	3,004,280	3,010,000	3,023,844	2,518,000	2,360,548	2,508,500
01-301-200 Real Estate Taxes - Prior Year	11,532	10,000	13,691	10,000	30,654	15,000
	3,015,812	**3,020,000**	**3,037,534**	**2,528,000**	**2,391,203**	**2,523,500**
Department: 310 - Local Enabling (Act 511) Taxes						
01-310-100 Real Estate Transfer Tax	902,135	750,000	1,029,298	500,000	1,190,035	1,250,000
01-310-210 Earned Income Taxes	7,600,443	6,200,000	6,743,848	6,544,500	5,586,688	6,783,000
01-310-310 Mercantile Taxes	2,542,234	2,200,000	2,443,834	2,225,000	2,434,269	2,505,000
01-310-360 Business Privilege Taxes	1,063,840	1,000,000	1,278,815	1,145,000	981,336	1,025,000
01-310-510 Local Services Taxes	691,011	550,000	606,936	584,000	489,360	581,300
01-310-600 Amusement/Admissions Taxes	88,842	55,000	78,488	75,000	64,516	80,000
	12,888,505	**10,755,000**	**12,181,218**	**11,073,500**	**10,746,204**	**12,224,300**
Department: 321 - Contractor Licenses						
01-321-350 Contractor Licenses	27,502	15,000	22,826	25,000	12,150	17,500
01-321-355 Temporary Licenses	-	1,000	375	1,000	2,000	500
01-321-800 Cable Television Franchise	465,059	425,000	434,337	445,000	311,491	415,300
	492,561	**441,000**	**457,538**	**471,000**	**325,641**	**433,300**
Department: 331 - Fines						
01-331-130 Police Fines	90,402	100,000	100,724	100,000	82,098	98,000
Department: 341 - Interest Earnings						
01-341-100 Interest Earnings	376,479	150,000	413,146	350,000	276,994	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	-	-	18,590	-	7,297	15,000
01-354-400 County Government	(480)	-	-	-	-	-
	37,438	**38,000**	**62,495**	**40,000**	**7,297**	**15,000**
Department: 355 - State Shared Revenue & Entitlements						
01-355-040 Alcoholic Beverages Licenses	7,050	7,000	7,350	7,000	7,350	7,000
01-355-100 Public Utility Realty Tax (PURTA)	-	15,000	15,972	15,000	18,522	18,000
01-355-500 General Municipal Pension State Aid	614,583	615,000	692,122	692,000	735,116	665,000
01-355-700 Foreign Fire Insurance Premium Tax	220,939	200,000	234,007	235,000	227,871	228,000
	842,573	**837,000**	**949,452**	**949,000**	**988,859**	**918,000**
Department: 361 - Charges for Services						
01-361-100 General Government	28,151	20,000	2,785	7,500	24,762	30,000
01-361-330 Zoning Permit	22,915	15,000	18,607	15,000	19,711	18,000
01-361-335 Land Development	8,550	10,000	10,575	10,000	11,185	12,000
01-361-340 Zoning Hearing Board	10,800	10,000	14,400	15,000	8,800	10,000
01-361-341 Conditional Use Hearing	14	1,000	-	500	-	500
01-361-343 Building Codes Appeal Board	-	1,500	-	500	-	500
01-361-500 Zoning Maps and Books	3,173	1,500	119	500	(170)	500
01-361-550 GIS Update	1,066	1,500	1,769	2,000	350	1,000
	74,668	**60,500**	**48,256**	**51,000**	**64,638**	**72,500**
Department: 362 - Public Safety						
01-362-100 Police Services	42,088	50,000	109,940	100,000	99,398	120,000
01-362-155 ARLE Revenue	-	-	423,118	500,000	591,752	775,000
01-362-410 Building Permit	376,605	350,000	937,100	350,000	417,585	350,000
01-362-415 HVAC Permit	103,985	40,000	116,035	40,000	114,255	80,000
01-362-420 Electrical Permit	52,078	15,000	57,248	35,000	87,751	65,000

		2024 Actual	2025 Budget	2025 Actual	2026 Budget	YTD @ 10/31/26	2027 Budget Draft
01-362-425	Sign Permit	13,614	10,000	15,940	10,000	11,940	12,000
01-362-430	Plumbing Permit	15,976	10,000	16,110	12,000	15,965	18,000
01-362-440	Street Permit	8,075	7,500	6,250	7,500	4,220	7,000
01-362-450	Fence Permit	7,685	7,500	9,250	7,500	8,225	10,000
01-362-460	Use and Occupancy Permit	20,918	10,000	15,831	10,000	16,150	15,000
01-362-470	Roofing and Siding Permit	41,122	25,000	43,875	30,000	31,083	30,000
01-362-480	Grading Permit	3,450	3,000	3,600	3,000	6,000	6,000
01-362-490	Demolition Permit	17,777	5,000	18,904	15,000	20,246	25,000
		703,372	**533,000**	**1,773,200**	**1,120,000**	**1,424,570**	**1,513,000**
Total Operating Revenues		**18,521,810**	**15,934,500**	**19,023,564**	**16,682,500**	**16,307,505**	**18,147,600**
Operating Expenditures							
Department: 401 - Administration							
01-401-112	Salaries and Wages	592,185	647,100	680,946	680,000	576,414	896,600
01-401-180	Overtime	2,397	2,000	3,059	1,000	126	2,500
01-401-187	Education	-	-	6,162		3,081	5,000
01-401-192	FICA	43,784	50,000	51,800	52,100	48,572	68,800
01-401-196	Employee Benefits	231,599	270,000	245,291	228,000	148,250	249,800
01-401-210	Office Supplies	7,305	13,500	6,846	7,500	4,130	6,000
01-401-231	Vehicle Fuel	821	1,000	651	1,000	302	1,000
01-401-317	Software License Fees	3,334	2,500	15,430	16,700	44,576	78,949
01-401-340	Advertising, Printing, & Public Info	23,366	25,000	32,720	45,000	28,362	35,000
01-401-374	Machinery and Equipment	-	1,000	633	-	-	3,000
01-401-375	Vehicle Maintenance	108	100	3,028	1,000	1,256	1,500
01-401-384	Equipment Rental	9,467	9,000	15,481	7,100	9,205	7,500
01-401-420	Dues, Subscriptions and Membership	13,978	14,000	13,744	17,000	5,651	14,000
01-401-450	Contracted Services	335	2,500	9,687	5,000	9,216	25,000
01-401-460	Training, Meetings, Conferences	18,819	18,000	25,039	25,000	21,921	25,000
01-401-480	HR Hiring Expenses	12,336	10,000	10,568	12,000	14,620	14,000
01-401-540	Contributions	36,185	16,000	60,600	16,000	8,314	30,000
	Digital Accessibility	-	-	-	-	-	40,000
		996,020	**1,081,700**	**1,181,684**	**1,114,400**	**923,996**	**1,503,649**
Department: 402 - Finance							
01-402-112	Salaries and Wages	301,407	370,000	305,035	340,800	276,049	340,200
01-402-180	Overtime	1,430	5,000	2,641	500	47	500
01-402-192	FICA	21,787	30,000	22,950	26,100	20,774	26,100
01-402-196	Employee Benefits	92,301	100,000	110,326	111,000	78,298	111,100
01-402-210	Office Supplies	10,340	6,500	6,109	5,000	4,347	5,000
01-402-311	Auditing Services	42,000	45,000	59,968	48,000	61,550	35,000
01-402-317	Software License Fees	45	-	5,668	60,400	3,052	46,900
01-402-384	Equipment Rental	-	-	-	2,100	-	2,000
01-402-420	Dues, Subscriptions and Membership	1,816	2,000	249	500	1,190	1,500
01-402-450	Contracted Services	25,739	6,000	75,301	5,000	18,020	1,500
01-402-460	Training, Meetings, Conferences	491	2,000	1,347	2,000	1,720	2,000
		497,356	**566,500**	**589,595**	**601,400**	**465,047**	**571,800**
Department: 403 - Tax Collection							
01-403-112	Salaries and Wages	16,735	20,000	16,735	20,000	16,735	16,700
01-403-192	FICA	1,280	2,000	1,280	1,500	1,280	1,300
01-403-210	Office Supplies	2	-	298	500	-	-
01-403-312	Consulting Services	-	500	1,038	1,000	-	-
01-403-340	Advertising and Printing	8,330	8,500	9,715	10,000	7,606	7,800
01-403-384	Equipment Rental	1,555	1,500	1,667	1,200	1,744	2,000
01-403-420	Dues, Subscriptions and Membership	-	500	-	-	-	-
01-403-450	Contracted Services	166,009	175,000	171,233	180,000	147,535	190,000
		193,910	**208,000**	**201,967**	**214,200**	**174,900**	**217,800**

		2024 Actual	2025 Budget	2025 Actual	2026 Budget	YTD @ 10/31/26	2027 Budget Draft
Department: 404 - Legal Services							
01-404-300	Legal Services	81,062	90,000	83,673	80,000	113,945	100,000
01-404-301	Special Legal Services	500	2,500	18,600	37,500	154,140	125,000
		81,562	**92,500**	**102,273**	**117,500**	**268,085**	**225,000**
Department: 407 - Information Technology							
01-407-112	Salaries and Wages	202,065	210,000	221,316	216,800	193,151	237,700
01-407-180	Overtime	1,487	5,000	2,419	1,500	417	1,000
01-407-192	FICA	15,281	20,000	18,211	16,700	14,678	18,300
01-407-196	Employee Benefits	44,701	50,000	46,587	41,500	33,984	50,000
01-407-210	Office Supplies	3,538	3,500	4,194	2,500	5,854	2,500
01-407-312	Consulting Services	68,753	75,000	55,503	55,000	49,186	65,000
01-407-317	Software License Fees	178,156	135,000	71,385	20,000	35,020	22,100
01-407-374	Machinery and Equipment	20,304	20,000	15,278	29,000	31,196	53,500
01-407-460	Training, Meetings, Conferences	300	2,500	-	7,000	697	7,000
		534,585	**521,000**	**434,893**	**390,000**	**364,182**	**457,100**
Department: 408 - Engineering							
01-408-305	General Engineering	50,737	35,000	83,399	70,000	32,863	25,000
01-408-306	Traffic Engineering	22,822	20,000	1,780	1,000	11,069	20,000
01-408-307	Stormwater Engineering	10,060	7,000	43,113	35,000	22,481	35,000
01-408-450	Planning Services	11,835	10,000	40,809	10,000	41,460	50,000
		95,454	**72,000**	**169,100**	**116,000**	**107,874**	**130,000**
Department: 409 - Buildings and Grounds							
01-409-320	Communications	69,936	75,000	67,457	65,500	62,191	77,100
01-409-360	Public Utilities	154,118	175,000	159,804	200,000	219,901	165,000
01-409-373	Building Maintenance	70,464	69,000	66,738	70,000	52,285	80,500
01-409-450	Contracted Services	18,705	20,000	18,032	17,500	8,838	115,000
		313,223	**339,000**	**312,030**	**353,000**	**343,215**	**437,600**
Department: 410 - Police Services							
01-410-112	Salaries and Wages	5,567,746	6,200,000	6,122,553	6,717,500	5,228,852	7,042,300
01-410-180	Overtime	8,493	136,000	116,050	136,000	154,662	200,000
01-410-181	ARLE Wages	-	-	39,215	200,000	22,619	50,000
01-410-187	Education	96,743	25,000	82,009	25,000	13,880	25,000
01-410-192	FICA	435,599	500,000	486,498	539,600	412,726	557,900
01-410-196	Employee Benefits	1,017,178	1,310,000	995,749	1,157,800	837,933	1,228,900
01-410-197	Post Retirement Medical	57,013	55,000	26,519	7,800	36,728	20,000
01-410-210	Office Supplies	10,107	12,500	10,040	12,500	9,187	12,500
01-410-220	Operating Supplies	22,447	46,500	17,936	26,500	15,445	29,500
01-410-231	Vehicle Fuel	62,936	50,000	53,201	36,000	13,477	65,000
01-410-238	Uniforms	47,680	53,000	54,590	52,300	63,910	53,800
01-410-239	Weapons and Ammunition	23,493	14,150	11,579	16,200	6,792	18,100
01-410-249	Canine Unit	10,419	18,300	18,209	20,000	8,157	21,000
01-410-317	Software License Fees	65,833	81,580	92,427	232,000	116,384	242,600
01-410-319	DARE Program	4,297	4,500	4,245	5,500	5,135	5,500
01-410-340	Advertising and Printing	12,850	14,500	12,142	16,000	9,601	16,000
01-410-374	Machinery and Equipment	20,766	25,000	17,455	26,000	13,151	25,000
01-410-375	Vehicle Maintenance	54,399	50,500	47,251	50,500	45,895	53,000
01-410-384	Equipment Rental	4,669	-	5,417	6,100	5,233	5,500
01-410-420	Dues, Subscriptions and Membership	11,321	12,000	10,992	12,400	10,672	26,900
01-410-450	Contracted Services	672	-	2,281	-	22,475	-
01-410-460	Training, Meetings, Conferences	14,336	30,500	16,094	26,500	20,805	27,700
01-410-530	ARLE PennDot Reimbursement	-	-	383,903	300,000	249,279	725,000
		7,548,999	**8,639,030**	**8,626,353**	**9,622,200**	**7,322,997**	**10,451,200**
Department: 411 - Fire Protection							
01-411-540	Contributions	17,500	23,500	16,000	16,000	18,635	20,000
01-411-560	Foreign Fire Insurance Premium Tax	220,939	200,000	234,007	235,000	227,871	228,000
		238,439	**223,500**	**250,007**	**251,000**	**246,506**	**248,000**

		2024 Actual	2025 Budget	2025 Actual	2026 Budget	YTD @ 10/31/26	2027 Budget Draft
Department: 414 - Planning and Zoning							
01-414-112	Salaries and Wages	262,934	270,000	287,032	271,800	261,411	311,400
01-414-180	Overtime	1,877	3,000	2,817	2,000	1,359	2,000
01-414-192	FICA	20,050	25,000	21,948	20,900	20,078	24,000
01-414-196	Employee Benefits	64,946	80,000	67,741	75,400	32,727	86,100
01-414-210	Office Supplies	4,178	5,000	3,779	3,000	2,517	4,000
01-414-231	Vehicle Fuel	2,577	4,000	2,466	1,500	474	1,000
01-414-317	Software License Fees	1,195	7,500	26,689	55,200	6,260	28,300
01-414-340	Advertising and Printing	6,137	7,500	9,729	10,000	7,935	12,000
01-414-375	Vehicle Maintenance	465	3,500	1,260	2,500	219	1,000
01-414-384	Equipment Rental	5,862	6,000	2,144	7,500	2,396	6,300
01-414-420	Dues, Subscriptions and Membership	112	2,500	10,683	2,000	1,781	2,000
01-414-450	Contracted Services	182,588	210,000	212,873	195,000	144,690	144,000
01-414-460	Training, Meetings, Conferences	981	5,000	1,359	2,000	685	1,500
		553,901	**629,000**	**650,520**	**648,800**	**482,531**	**623,600**
Department: 415 - Emergency Management							
01-415-220	Operating Supplies	-	-	-	-	-	-
01-415-540	Contributions	100,500	200,000	200,000	200,000	200,000	-
		100,500	**200,000**	**200,000**	**200,000**	**200,000**	**-**
Department: 430 - Public Works							
01-430-112	Salaries and Wages	1,102,367	1,280,250	1,215,978	1,490,000	1,031,120	1,332,100
01-430-180	Overtime	45,479	43,000	63,312	36,000	25,435	37,500
01-430-187	Education	1,302	3,000	-	3,000	-	3,000
01-430-192	FICA	86,968	93,000	96,234	116,700	79,841	104,800
01-430-196	Employee Benefits	356,192	465,000	361,379	357,500	267,075	402,100
01-430-210	Office Supplies	3,591	4,500	4,105	4,500	4,620	4,500
01-430-220	Operating Supplies	35,504	29,000	34,619	31,000	23,911	35,000
01-430-231	Vehicle Fuel	37,897	70,000	46,732	73,000	136,114	60,000
01-430-238	Uniforms	18,697	24,000	22,886	26,000	21,127	30,000
01-430-240	Other Operating Supplies	3,201	4,000	6,008	4,000	6,666	5,000
01-430-260	Small Tools and Equipment	7,386	7,500	6,579	7,500	4,201	13,000
01-430-317	Software License Fees	1,245	2,000	4,845	9,000	812	10,400
01-430-340	Advertising and Printing	3,549	5,000	10,325	5,000	9,870	5,000
01-430-374	Machinery and Equipment	13,556	20,000	26,827	21,500	25,075	27,200
01-430-375	Vehicle Maintenance	46,269	60,000	59,948	60,000	57,026	62,000
01-430-384	Equipment Rental	3,448	12,500	3,669	16,500	3,819	20,200
01-430-420	Dues, Subscriptions and Membership	2,809	3,500	3,184	3,500	2,503	6,000
01-430-450	Contracted Services	13,173	12,000	9,898	17,000	10,691	23,000
01-430-460	Training, Meetings, Conferences	9,582	15,000	8,853	15,000	4,446	15,000
		1,792,215	**2,153,250**	**1,985,381**	**2,296,700**	**1,714,349**	**2,195,800**
Department: 432 - Snow and Ice Removal							
01-432-112	Salaries and Wages	36,893	38,000	42,308	38,000	69,300	50,000
01-432-180	Overtime	8,967	1,500	45,947	12,000	48,147	15,000
01-432-192	FICA	3,562	3,000	6,500	3,800	8,767	5,000
01-432-220	Operating Supplies	(74,372)	3,000	4,396	3,000	5,483	6,000
01-432-374	Machinery and Equipment	744	27,000	17,107	27,000	23,686	30,000
01-432-384	Rentals	-	8,000	-	8,000	-	8,000
01-432-450	Contracted Services	-	10,000	-	10,000	12,267	15,000
		(24,206)	**90,500**	**116,259**	**101,800**	**167,650**	**129,000**
Department: 433 - Traffic Control Devices							
01-433-220	Operating Supplies	(10,605)	65,000	38,139	65,000	42,861	65,000
01-433-260	Small Tools	-	-	-	2,500	-	2,500
01-433-374	Machinery and Equipment	-	10,000	846	10,000	2,897	10,000
01-433-376	Repair of Knockdowns	34,348	1,000	11,505	1,000	75,102	1,000
01-433-450	Contracted Services	-	60,000	30,811	60,000	24,125	60,000
		23,743	**136,000**	**81,301**	**138,500**	**144,985**	**138,500**

	2024 Actual	2025 Budget	2025 Actual	2026 Budget	YTD @ 10/31/26	2027 Budget Draft
Department: 434 - Street Lighting						
01-434-220 Operating Supplies	-	5,000	1,589	5,000	(65)	5,000
01-434-376 Repair of Knockdowns	-	1,000	-	1,000	346	1,000
01-434-450 Contracted Services	-	2,000	-	2,000	-	2,000
	-	**8,000**	**1,589**	**8,000**	**281**	**8,000**
Department: 436 - Storm Sewers and Drains						
01-436-220 Operating Supplies	5,976	15,000	16,258	20,000	-	-
Department: 438 - Repairs & Maintenance of Roads and Bridges						
01-438-220 Operating Supplies	33,175	45,000	36,398	60,000	59,053	70,000
01-438-384 Equipment Rental	-	5,000	-	5,000	-	5,000
	33,175	**50,000**	**36,398**	**65,000**	**59,053**	**75,000**
Department: 456 - Libraries						
01-456-540 Contributions	-	35,000	-	35,000	-	50,000
Department: 483 - Employer Paid Benefits						
01-483-060 To Police Pension Fund	385,249	397,000	396,405	440,700	367,244	399,100
01-483-065 To 401(a) Non-Uniformed Pension Fu	219,892	280,000	239,415	328,000	217,804	390,700
01-483-066 To 457 Pension Fund	4,148	5,000	4,528	4,000	3,988	4,900
01-483-196 Other Employee Services	11,708	9,000	11,096	9,000	12,604	7,500
01-483-354 Worker's Compensation	237,674	285,000	102,800	241,500	315,470	272,100
	858,670	**976,000**	**754,244**	**1,023,200**	**917,110**	**1,074,300**
Department: 486 - Insurance						
01-486-350 Property and Liability	293,550	215,000	287,793	233,000	269,923	279,900
Total Operating Expenditures	**14,137,072**	**16,250,980**	**15,997,644**	**17,549,700**	**14,172,684**	**18,816,249**
Operating Results	**4,384,737**	**(316,480)**	**3,025,920**	**(867,200)**	**2,134,821**	**(668,649)**
Non-Operating Revenues						
Department: 389 - Miscellaneous Revenue						
01-389-100 Miscellaneous Revenue	38,074	-	12,329	5,000	6,837	-
Department: 395 - Refunds of Prior Year Expenditures						
01-395-100 Refunds of Prior Year Expenditures	(83,471)	-	332,799	-	9,927	
Drawdown of Fund Balance	-	-	-	-	-	1,718,649
Total Non-Operating Revenues	**(45,397)**	**-**	**345,129**	**5,000**	**16,764**	**1,718,649**
Non-Operating Expenditures						
Department: 491 - Miscellaneous Expenditures						
01-491-498 Prior Year Expense	1,279	-	(2,306)	-	11,311	-
Department: 492 - Interfund Transfers						
01-492-030 To Capital Res Fd - Fund Balance	850,000	2,000,000	2,130,000	2,594,000	4,089,225	1,000,000
01-492-040 To Autumn Festival Fund	-	15,000	15,000	100,000	100,000	50,000
	850,000	**2,015,000**	**2,145,000**	**2,694,000**	**4,189,225**	**1,050,000**
Department: 499 - Bad Debt						
01-499-999 Bad Debt Expense (Recovery)	-	-	715	-	-	-
Total Non-Operating Expenditures	**851,279**	**2,015,000**	**2,143,410**	**2,694,000**	**4,200,536**	**1,050,000**
Non-Operating Results	**(896,676)**	**(2,015,000)**	**(1,798,281)**	**(2,689,000)**	**(4,183,772)**	**668,649**
Results of Operations	**3,488,061**	**(2,331,480)**	**1,227,639**	**(3,556,200)**	**(2,048,951)**	**-**
Fund Balance - Beginning of Year	**5,779,557**	**9,267,618**	**9,267,618**	**11,000,000**	**10,495,257**	**8,000,000**
Drawdow of Fund Balance	**-**	**-**	**-**	**-**	**-**	**(1,718,649)**
Fund Balance - End of Year	**9,267,618**	**6,936,139**	**10,495,257**	**7,443,800**	**8,446,306**	**6,281,351**

Montgomery Township
2027 Budget Draft
Capital Reserve Fund Summary

	2024 Actual	2025 Budget	2025 Actual	2026 Budget	YTD @ 10/31/26	2027 Budget Draft
Operating Revenue						
Real Estate Taxes	-	-	-	1,813,000	1,706,466	1,809,600
Interest Earnings	516,134	250,000	351,682	350,000	267,269	300,000
State Grants	82,877	1,910,986	-	3,009,200	500,567	5,329,600
Special Assessments	4,383	-	5,284	-	5,636	-
Donations	2,322	-	1,800	-	25,376	-
Total Operating Revenue	**605,716**	**2,160,986**	**358,766**	**5,172,200**	**2,505,313**	**7,439,200**
Operating Expenditures						
Administration	46,260	10,000	168,877	55,000	40,432	19,100
Finance	-	-	-	-	-	-
Information Technology	106,703	28,000	6,188	72,000	50,641	67,600
Engineering	-	-	9,203	-	-	-
Buildings and Grounds	126,333	620,000	170,074	372,600	138,179	285,200
Police Services	555,655	490,272	497,007	324,400	396,566	447,800
Fire Protection	291,152	150,000	84,635	294,000	475,525	171,800
Planning and Zoning	8,515	-	-	35,000	-	46,600
Emergency Management	-	65,000	-	-	-	-
Public Works	412,272	430,000	971,066	637,000	477,852	210,900
Traffic Control Devices	1,433,474	1,707,161	488,070	1,196,200	1,383,923	628,000
Storm Sewers and Drains	337,696	1,253,000	50,563	1,259,200	198,517	3,787,000
Repairs & Maintenance of Roads	-	-	1,220	-	-	-
Highway Construction & Rebuilding	249,822	579,400	651,910	635,500	422,252	35,000
Parks & Rec	1,611,126	3,116,791	623,256	4,526,900	1,274,824	3,020,700
Recreation	51,767	958,500	568,859	480,500	269,503	423,300
Total Operating Expenditures	**5,230,774**	**9,408,124**	**4,290,929**	**9,888,300**	**5,128,215**	**9,143,000**
Operating Results	**(4,625,058)**	**(7,247,138)**	**(3,932,163)**	**(4,716,100)**	**(2,622,901)**	**(1,703,800)**
Non-Operating Revenue						
Miscellaneous Revenue	15,038	-	-	-	-	-
Sale of Fixed Assets	47,280	-	152,797	-	101,867	-
Transfers In	3,405,069	2,000,000	2,130,000	2,594,000	-	-
From General Fund	-	-	-	-	4,089,225	1,000,000
From Park and Recreation Fund	-	400,000	400,000	-	-	750,000
From Capital Projects Fund	-	-	-	-	-	-
Total Non-Operating Revenue	**3,467,387**	**2,400,000**	**2,682,797**	**2,594,000**	**4,191,092**	**1,750,000**
Non-Operating Expenditures						
Bad Debt	624,139	-	1,500	-	(76,638)	-
Total Non-Operating Expenditures	**624,139**	**-**	**1,500**	**-**	**(76,638)**	**-**
Non-Operating Results	**2,843,248**	**2,400,000**	**2,681,297**	**2,594,000**	**4,267,730**	**1,750,000**
Results of Operations	**(1,781,810)**	**(4,847,138)**	**(1,250,866)**	**(2,122,100)**	**1,644,829**	**46,200**
Fund Balance - Beginning of Year	**10,239,443**	**8,457,633**	**8,457,633**	**7,200,000**	**7,206,767**	**7,000,000**
Fund Balance - End of Year	**8,457,633**	**3,610,495**	**7,206,767**	**5,077,900**	**8,851,596**	**7,046,200**

Montgomery Township
2027 Budget Draft
Capital Reserve Fund

	2024 Actual	2025 Budget	2025 Actual	2026 Budget	YTD @ 10/31/26	2027 Budget Draft
Operating Revenue						
30-301-100 Real Estate Taxes - Current Year	-	-	-	1,813,000	1,699,759	1,806,100
30-301-200 Real Estate Taxes - Prior Year	-	-	-	-	6,707	3,500
	-	**-**	**-**	**1,813,000**	**1,706,466**	**1,809,600**
Department: 341 - Interest Earnings						
30-341-100 Interest Earnings	516,134	250,000	351,682	350,000	267,269	300,000
Department: 354 - State Grants						
30-351-100 Federal Government	-	-	-	-	-	2,500,000
30-354-300 State Government	82,877	1,910,986		-	-	-
DCED for PD training building						54,000
DCNR Grant for Autumn Woods Tot Lot						162,400
TAP Grant (Powerline Trail)				1,700,000	-	1,700,000
DCNR Grant for Whistlestop Park				250,000	-	250,000
DCED Grant for Whistlestop Park				125,000	-	125,000
Green Light Go (English Village/Gwynedd Crossing signal replacement)				528,200	500,567	-
Green Light Go (Route 463 & Lansdale Ave/Taylor Road Signal)				-		327,200
State Multimodal Grant (Stump Rd Sidewalk & Ped Crossing)				211,000	-	211,000
30-354-400 County Government	-	-	-	-	-	-
Cost Sharing - Horsham Township				85,000		-
Cost Sharing - Lansdale Borough				110,000		-
	82,877	**1,910,986**	**-**	**3,009,200**	**500,567**	**5,329,600**
Department: 383 - Special Assessments						
30-383-160 Stormwater Management Fee	4,383	-	5,284	-	5,636	-
Department: 387 - Donations						
30-387-100 Donations	2,322	-	1,800	-	25,376	-
Total Operating Revenue	**605,716**	**2,160,986**	**358,766**	**5,172,200**	**2,505,313**	**7,439,200**
Operating Expenditures						
Department: 401 - Administration						
30-401-700 Capital Purchases	52,035	10,000	168,877	55,000	40,432	19,100
30-401-710 Land	(5,775)	-	-	-	-	-
	46,260	**10,000**	**168,877**	**55,000**	**40,432**	**19,100**
Department: 402 - Finance						
30-402-700 Capital Purchases	-	-	-	-	-	-
Department: 407 - Information Technology						
30-407-700 Capital Purchases	106,703	28,000	6,188	72,000	50,641	67,600
Department: 408 - Engineering						
30-408-305 Capital Purchases	-	-	9,203	-	-	-
Department: 409 - Buildings and Grounds						
30-409-305 General Engineering	18,555	-	5,136	-	-	-
30-409-700 Capital Purchases	107,778	620,000	164,938	372,600	138,179	285,200
	126,333	**620,000**	**170,074**	**372,600**	**138,179**	**285,200**
Department: 410 - Police Services						
30-410-700 Capital Purchases	555,655	490,272	497,007	324,400	396,566	447,800
Department: 411 - Fire Protection						
30-411-305 General Engineering	5,685	-	-	-	-	-
30-411-700 Capital Purchases	285,467	150,000	84,635	294,000	475,525	171,800
	291,152	**150,000**	**84,635**	**294,000**	**475,525**	**171,800**

	2024 Actual	2025 Budget	2025 Actual	2026 Budget	YTD @ 10/31/26	2027 Budget Draft
Department: 414 - Planning and Zoning						
30-414-700 Capital Purchases	8,515	-	-	35,000	-	46,600
Department: 415 - Emergency Management						
30-415-700 Capital Purchases	-	65,000	-	-	-	-
Department: 430 - Vehicles & Equipment						
30-430-305 General Engineering	-	-	-	-	-	-
30-430-700 Capital Purchases	412,272	430,000	971,066	637,000	477,852	210,900
	412,272	**430,000**	**971,066**	**637,000**	**477,852**	**210,900**
Department: 433 - Traffic Control Devices						
30-433-305 General Engineering	82,418	66,000	126,040	20,000	32,261	18,000
30-433-700 Capital Purchases	1,351,055	1,641,161	362,031	1,176,200	1,351,662	610,000
	1,433,474	**1,707,161**	**488,070**	**1,196,200**	**1,383,923**	**628,000**
Department: 436 - Storm Sewers and Drains						
30-436-305 General Engineering	64,837	342,000	35,202	385,000	154,506	643,000
30-436-450 Contracted Services	(3,030)	-	-	-	-	-
30-436-700 Capital Purchases	275,889	911,000	15,362	874,200	44,012	3,114,000
	337,696	**1,253,000**	**50,563**	**1,259,200**	**198,517**	**3,787,000**
Department: 438 - Repairs & Maintenance of Roads						
30-438-305 General Engineering	-	-	1,220	-	-	-
Department: 439 - Highway Construction & Rebuilding						
30-439-305 General Engineering	77,948	-	48,167	111,500	89,224	5,000
30-439-450 Contracted Services	171,874	579,400	603,743	524,000	333,027	30,000
	249,822	**579,400**	**651,910**	**635,500**	**422,252**	**35,000**
Department: 440 - Parks & Rec						
30-440-305 General Engineering	264,542	266,199	100,359	296,200	139,223	237,200
30-440-700 Capital Purchases	1,346,584	2,850,592	522,897	4,230,700	1,135,602	2,783,500
	1,611,126	**3,116,791**	**623,256**	**4,526,900**	**1,274,824**	**3,020,700**
Department: 450 - Recreation						
30-450-305 General Engineering	30,270	-	-	-	-	-
30-450-700 Capital Purchases	21,497	958,500	568,859	480,500	269,503	423,300
	51,767	**958,500**	**568,859**	**480,500**	**269,503**	**423,300**
Total Operating Expenditures	**5,230,774**	**9,408,124**	**4,290,929**	**9,888,300**	**5,128,215**	**9,143,000**
Operating Results	**(4,625,058)**	**(7,247,138)**	**(3,932,163)**	**(4,716,100)**	**(2,622,901)**	**(1,703,800)**
Non-Operating Revenues						
30-389-100 Miscellaneous Revenue	15,038	-	-	-	-	-
30-391-100 Sale of Fixed Assets	47,280	-	152,797	-	101,867	-
Transfers In	3,405,069	2,000,000	2,130,000	2,594,000	-	-
30-392-001 From General Fund	-	-	-	-	4,089,225	1,000,000
30-392-004 From Park and Recreation Fund	-	400,000	400,000	-	-	750,000
30-392-019 From Capital Projects Fund	-	-	-	-	-	-
Total Non-Operating Revenues	**3,467,387**	**2,400,000**	**2,682,797**	**2,594,000**	**4,191,092**	**1,750,000**
Non-Operating Expenditures						
30-499-999 Bad Debt Expense (Recovery)	624,139	-	1,500	-	(76,638)	-
Total Non-Operating Expenditures	**624,139**	**-**	**1,500**	**-**	**(76,638)**	**-**
Non-Operating Results	**2,843,248**	**2,400,000**	**2,681,297**	**2,594,000**	**4,267,730**	**1,750,000**
Results of Operations	**(1,781,810)**	**(4,847,138)**	**(1,250,866)**	**(2,122,100)**	**1,644,829**	**46,200**
Fund Balance - Beginning of Year	**10,239,443**	**8,457,633**	**8,457,633**	**7,200,000**	**7,206,767**	**7,000,000**
Fund Balance - End of Year	**8,457,633**	**3,610,495**	**7,206,767**	**5,077,900**	**8,851,596**	**7,046,200**

Montgomery Township
2027 Budget Draft
Park and Rec Capital Fund

	2024 Actual	2025 Budget	2025 Actual	2026 Budget	YTD @ 10/31/26	2027 Budget Draft
Operating Revenue						
Department: 341 - Interest Earnings						
31-341-100 Interest Earnings	-	1,000	233	500	634	600
Department: 387 - Donations						
31-387-100 Donations	62,560	-	-	-	13,150	-
Total Operating Revenue	**62,560**	**1,000**	**233**	**500**	**13,784**	**600**
Operating Expenditures						
Department: 492 - Interfund Transfers						
31-492-030 To Capital Reserve Fund	-	400,000	400,000	-	-	-
Department: 499 - Bad Debt						
31-499-999 Bad Debt Expense (Recovery)	-	-	-	-	-	-
Total Operating Expenditures	**-**	**400,000**	**400,000**	**-**	**-**	**-**
Results of Operations	**62,560**	**(399,000)**	**(399,767)**	**500**	**13,784**	**600**
Fund Balance - Beginning of Year	**353,679**	**416,239**	**416,239**	**16,000**	**16,472**	**30,000**
Fund Balance - End of Year	**416,239**	**17,239**	**16,472**	**16,500**	**30,256**	**30,600**

Montgomery Township
2027 Budget Draft
Street Light Fund

	2024 Actual	2025 Budget	2025 Actual	2026 Budget	YTD @ 10/31/26	2027 Budget Draft
Operating Revenue						
Department: 301 - Real Estate Taxes						
02-301-100 Real Estate Taxes - Currer	135,179	135,000	134,799	137,500	134,426	138,200
Department: 341 - Interest Earnings						
02-341-100 Interest Earnings	18,875	7,500	18,542	15,000	14,879	19,000
Department: 361 - Charges for Services						
02-361-100 General Government	760	500	363	500	-	-
Total Operating Revenue	**154,814**	**143,000**	**153,703**	**153,000**	**149,305**	**157,200**
Operating Expenditures						
Department: 408 - Engineering						
02-408-305 General Engineering	7,974	-	-	-	-	-
Department: 409 - Buildings and Grounds						
02-409-360 Public Utilities	88,037	50,000	87,098	100,000	93,803	105,000
Department: 430 - Public Works						
02-430-112 Salaries and Wages	1,380	5,000	828	1,500	523	1,200
02-430-180 Overtime	79	1,000	207	-	770	-
02-430-192 FICA	101	383	78	100	94	100
	1,559	**6,383**	**1,113**	**1,600**	**1,386**	**1,300**
Department: 434 - Street Lighting						
02-434-220 Operating Supplies	7,439	15,000	7,950	15,000	11,538	17,000
02-434-374 Machinery and Equipmen	-	500	-	500	-	500
02-434-376 Repair of Knockdowns	9,519	2,000	3,566	2,000	4,561	2,000
02-434-450 Contracted Services	-	2,000	71	2,000	6,156	2,000
	16,958	**19,500**	**11,587**	**19,500**	**22,255**	**21,500**
Department: 486 - Insurance						
02-486-350 Property and Liability	3,963	4,260	4,090	5,000	3,866	4,000
Total Operating Expenditures	**118,492**	**80,143**	**103,888**	**126,100**	**121,311**	**131,800**
Operating Results	**36,322**	**62,857**	**49,816**	**26,900**	**27,994**	**25,400**
Non-Operating Expenditures						
02-499-999 Bad Debt Expense	-	-	8,895			
Results of Operations	**36,322**	**62,857**	**40,921**	**26,900**	**27,994**	**25,400**
Fund Balance - Beginning of Year	**345,570**	**381,892**	**381,892**	**420,000**	**422,813**	**455,000**
Fund Balance - End of Year	**381,892**	**444,749**	**422,813**	**446,900**	**450,808**	**480,400**

Montgomery Township
2027 Budget Draft
Fire Protection Fund Summary

	2024 Actual	2025 Budget	2025 Actual	2026 Budget	Millage YTD @ 10/31/26	24/48 Shifts 7 hires, 4 per shift 1.25 2027 Budget Draft
Operating Revenue						
Real Estate Taxes	1,054,570	1,065,000	1,070,746	2,020,000	1,905,142	2,552,500
Local Enabling (Act 511) Taxes	592,147	490,000	509,360	518,000	391,192	535,700
Interest Earnings	32,598	15,000	25,490	10,000	28,618	19,800
State Grants	-	-	16,322	-	16,137	-
Charges for Services	77,191	50,000	105,840	110,000	84,829	75,000
Donations	-	-	2,151	-	-	-
Total Operating Revenue	**1,756,507**	**1,620,000**	**1,729,909**	**2,658,000**	**2,425,918**	**3,183,000**
Operating Expenditures						
Legal Services	-	2,500	-	2,500	-	2,500
Information Technology	17,819	-	3,521	7,900	4,826	12,300
Buildings and Grounds	147,497	82,000	109,520	112,700	102,752	127,200
Fire Protection	1,374,567	1,667,640	1,534,317	2,307,700	1,362,388	2,839,200
Employer Paid Benefits	156,931	205,000	126,950	184,200	173,240	240,600
Insurance	49,927	50,000	47,129	43,000	53,396	45,000
Total Operating Expenditures	**1,746,741**	**2,007,140**	**1,821,438**	**2,658,000**	**1,696,602**	**3,266,800**
Operating Results	**9,766**	**(387,140)**	**(91,529)**	**-**	**729,316**	**(83,800)**
Non-Operating Revenues						
Department: 389 - Miscellaneous Revenue						
Miscellaneous Revenue	425	1,000	4,893	-	-	-
Non-Operating Expenditures						
Department: 499 - Bad Debt						
Bad Debt Expense	-	-	122,279	-	-	-
Non-Operating Results	**425**	**1,000**	**(117,386)**	**-**	**-**	**-**
Results of Operations	**10,191**	**(386,140)**	**(208,914)**	**-**	**729,316**	**(83,800)**
Fund Balance - Beginning of Year	**655,542**	**665,733**	**665,733**	**641,000**	**456,818**	**873,000**
Fund Balance - End of Year	**665,733**	**279,593**	**456,818**	**641,000**	**1,186,134**	**789,200**

Montgomery Township
2027 Budget Draft
Fire Protection Fund

						7 hires
					Millage	1.25
	2024 Actual	2025 Budget	2025 Actual	2026 Budget	YTD @ 10/31/26	2027 Budget Draft
Operating Revenue						
Department: 301 - Real Estate Taxes						
03-301-100 Real Estate Taxes - Current Year	1,048,975	1,060,000	1,065,014	2,015,000	1,889,215	2,547,500
03-301-200 Real Estate Taxes - Prior Year	5,595	5,000	5,733	5,000	15,927	5,000
	1,054,570	**1,065,000**	**1,070,746**	**2,020,000**	**1,905,142**	**2,552,500**
Department: 310 - Local Enabling (Act 511) Taxes						
03-310-210 Earned Income Taxes	362,713	310,000	310,240	327,000	232,500	341,700
03-310-510 Local Services Taxes	229,434	180,000	199,120	191,000	158,692	194,000
	592,147	**490,000**	**509,360**	**518,000**	**391,192**	**535,700**
Department: 341 - Interest Earnings						
03-341-100 Interest Earnings	32,598	15,000	25,490	10,000	28,618	19,800
Department: 354 - State Grants						
03-354-300 State Government	-	-	16,322	-	16,137	-
Department: 360 - Charges for Services						
03-360-100 Departmental Services	77,191	50,000	105,840	110,000	84,829	75,000
Department: 387 - Donations						
03-387-100 Donations	-	-	2,151	-	-	-
Total Operating Revenue	**1,756,507**	**1,620,000**	**1,729,909**	**2,658,000**	**2,425,918**	**3,183,000**
Operating Expenditures						
Department: 404 - Legal Services						
03-404-300 Legal Services	-	2,500	-	2,500	-	2,500
Department: 407 - Information Technology						
03-407-317 Software License Fees	17,819	-	3,521	3,900	4,826	9,300
03-407-374 Machinery and Equipment	-	-	-	4,000	-	3,000
	17,819	**-**	**3,521**	**7,900**	**4,826**	**12,300**
Department: 409 - Buildings and Grounds						
03-409-320 Communications	17,237	19,000	22,379	37,000	21,862	42,200
03-409-360 Public Utilities	89,742	27,000	48,825	30,000	47,270	50,000
03-409-373 Building Maintenance	35,951	36,000	33,533	41,500	28,770	30,000
03-409-450 Contracted Services	4,567	-	4,782	4,200	4,850	5,000
	147,497	**82,000**	**109,520**	**112,700**	**102,752**	**127,200**
Department: 411 - Fire Protection						
03-411-112 Salaries and Wages - Full time	851,471	957,000	1,046,254	790,300	627,462	1,528,400
03-411-112 Salaries and Wages - Part time				92,500	83,412	150,000

		2024 Actual	2025 Budget	2025 Actual	2026 Budget	YTD @ 10/31/26	2027 Budget Draft
03-411-180	Overtime	39,335	55,640	45,357	50,000	44,396	25,000
	Stipend Program				165,000	186,613	150,000
	Wages/Benefits - potential new	-	-	-	484,600	-	
03-411-187	Education	2,289	20,000	8,513	40,000	-	30,000
03-411-192	FICA	59,771	70,000	71,188	71,400	56,541	124,200
03-411-196	Employee Benefits	174,287	195,000	183,084	176,900	108,986	437,400
03-411-210	Office Supplies	4,984	10,000	1,754	15,000	959	1,000
03-411-220	Operating Supplies	25,721	33,000	8,593	55,000	11,365	28,500
03-411-221	Fire Fighting Equipment	22,740	55,000	26,569	30,000	32,750	100,000
03-411-231	Vehicle Fuel	20,941	17,000	18,344	17,000	5,506	11,000
03-411-238	Uniforms	16,474	25,000	13,945	20,000	34,202	25,000
03-411-312	Consulting Services	-	-	-	65,000	65,403	-
03-411-317	Software License Fees	-	30,000	6,819	30,000	18,506	35,000
03-411-340	Advertising and Printing	16,287	20,000	18,588	20,000	10,000	21,000
03-411-374	Machinery and Equipment	31,879	40,000	20,286	55,000	22,353	38,000
03-411-375	Vehicle Maintenance	75,801	75,000	43,713	50,000	36,594	65,000
03-411-384	Equipment Rental	1,193	3,000	2,030	5,000	1,495	1,700
03-411-420	Dues, Subscriptions and Membe	3,141	7,000	2,214	15,000	1,073	3,000
03-411-460	Training, Meetings, Conferences	28,253	55,000	17,065	60,000	14,772	60,000
03-411-480	HR Hiring Expenses	-	-	-	-	-	5,000
		1,374,567	**1,667,640**	**1,534,317**	**2,307,700**	**1,362,388**	**2,839,200**
03-483-065	To 401 (a) Non-Uniformed Pens	54,575	60,000	64,717	65,600	52,435	64,500
03-483-066	To 457 Pension Fund	14,894	20,000	15,600	15,600	13,200	36,400
03-483-354	Worker's Compensation	63,022	90,000	19,564	73,000	68,798	94,700
03-483-400	Other Services and Charges	24,440	35,000	27,070	30,000	38,807	45,000
		156,931	**205,000**	**126,950**	**184,200**	**173,240**	**240,600**
Department: 486 - Insurance							
03-486-350	Property and Liability	49,927	50,000	47,129	43,000	53,396	45,000
Total Operating Expenditures		**1,746,741**	**2,007,140**	**1,821,438**	**2,658,000**	**1,696,602**	**3,266,800**
Operating Results		**9,766**	**(387,140)**	**(91,529)**	**-**	**729,316**	**(83,800)**
Non-Operating Revenues							
Department: 389 - Miscellaneous Revenue							
03-389-100	Miscellaneous Revenue	425	1,000	4,893	-	-	-
Non-Operating Expenditures							
Department: 499 - Bad Debt							
03-499-999	Bad Debt Expense	-	-	122,279	-	-	-
Non-Operating Results		**425**	**1,000**	**(117,386)**	**-**	**-**	**-**
Results of Operations		**10,191**	**(386,140)**	**(208,914)**	**-**	**729,316**	**(83,800)**
Fund Balance - Beginning of Year		**655,542**	**665,733**	**665,733**	**641,000**	**456,818**	**873,000**
Fund Balance - End of Year		**665,733**	**279,593**	**456,818**	**641,000**	**1,186,134**	**789,200**

Montgomery Township
2027 Budget Draft
Parks and Rec Fund

	2024 Actual	2025 Budget	2025 Actual	2026 Budget	YTD @ 10/31/26	2027 Budget Draft
Operating Revenue						
Department: 301 - Real Estate Taxes						
04-301-100 Real Estate Taxes - Current Year	506,610	505,000	512,590	544,000	510,022	541,800
04-301-200 Real Estate Taxes - Prior Year	2,735	2,500	2,757	2,500	6,057	2,500
	509,345	**507,500**	**515,347**	**546,500**	**516,079**	**544,300**
Department: 341 - Interest Earnings						
04-341-100 Interest Earnings	48,100	15,000	43,829	25,000	35,124	38,500
Department: 342 - Rent of Buildings						
04-342-200 Park Facility Rental	2,545	500	8,889	1,000	45	500
Department: 387 - Donations						
04-387-100 Donations	-	-	2,220	1,000	-	500
Total Operating Revenue	**559,990**	**523,000**	**570,285**	**573,500**	**551,248**	**583,800**
Operating Expenditures						
Department: 409 - Buildings and Grounds						
04-409-320 Communications	1,863	5,000	1,496	2,500	-	1,000
04-409-360 Public Utilities	62,797	70,000	61,633	54,000	37,345	49,000
04-409-373 Building Maintenance	4,355	23,000	9,156	23,000	7,346	23,000
	69,015	**98,000**	**72,285**	**79,500**	**44,691**	**73,000**
Department: 430 - Public Works						
04-430-112 Salaries and Wages	219,356	290,000	201,213	210,000	166,025	210,000
04-430-180 Overtime	7,504	11,000	7,700	5,000	834	1,500
04-430-192 FICA	17,162	24,000	15,699	16,400	12,567	16,200
	244,022	**325,000**	**224,612**	**231,400**	**179,425**	**227,700**
Department: 450 - Recreation						
04-450-220 Operating Supplies	63,512	75,000	68,429	80,000	47,806	85,000
04-450-260 Small Tools and Equipment	2,752	4,000	4,155	5,500	3,764	12,500
04-450-374 Machinery and Equipment	16,019	30,000	17,258	35,000	14,653	35,000
04-450-377 Grounds Maintenance	40,087	35,000	42,027	40,000	598	-
04-450-384 Equipment Rental	-	1,500	-	1,500	-	1,500
04-450-420 Dues, Subscriptions and Member	30	500	-	500	63	500
04-450-450 Contracted Services	50,373	50,000	42,736	50,000	60,087	60,000
	172,773	**196,000**	**174,604**	**212,500**	**126,969**	**194,500**
Department: 483 - Employer Paid Benefits						
04-483-065 To 401(a) Non-Uniformed Pensio	17,743	-	13,665	12,000	11,892	12,000
Department: 486 - Insurance						
04-486-350 Property and Liability	35,740	40,000	36,951	43,000	34,928	32,600
Total Operating Expenditures	**539,291**	**659,000**	**522,116**	**578,400**	**397,906**	**539,800**
Operating Results	**20,699**	**(136,000)**	**48,169**	**(4,900)**	**153,342**	**44,000**
Non-Operating Expenditures						
03-499-999 Bad Debt Expense	-	-	6,501		-	-
Transfer to Capital Reserve Fund						750,000
Results of Operations	**20,699**	**(136,000)**	**41,668**	**(4,900)**	**153,342**	**(706,000)**
Fund Balance - Beginning of Year	**880,346**	**901,044**	**901,045**	**940,000**	**942,712**	**1,035,000**
Fund Balance - End of Year	**901,045**	**765,044**	**942,712**	**935,101**	**1,096,055**	**329,000**

Montgomery Township
2027 Budget Draft
Replacement Tree Fund

	2024 Actual	2025 Budget	2025 Actual	2026 Budget	YTD @ 10/31/26	2027 Budget Draft
Operating Revenue						
Department: 341 - Interest Earnings						
05-341-100 Interest Earnings	19,331	7,500	18,773	17,000	13,371	16,000
Department: 387 - Donations						
05-387-100 Donations	62,058	5,000	5,225	5,000	44,307	1,000
Department: 392 - Interfund Transfers						
05-392-080 From Environmental Fund	-	-	-	-	-	-
Total Operating Revenue	**81,389**	**12,500**	**23,998**	**22,000**	**57,678**	**17,000**
Operating Expenditures						
Department: 401 - Administration						
05-401-210 Office Supplies	-	1,500	-	1,500	-	5,000
05-401-312 Consulting Services	(158)	15,000	9,679	15,000	9,298	10,000
05-401-340 Advertising and Printing	-	500	-	500	-	500
05-401-460 Meetings and Conferences	1,971	500	1,776	500	-	500
	1,813	**17,500**	**11,455**	**17,500**	**9,298**	**16,000**
Department: 408 - Engineering						
05-408-305 General Engineering	20,427	-	10,106	-	-	-
Department: 430 - Public Works						
05-430-220 Operating Supplies	8,012	38,000	17,485	38,000	26,280	32,000
05-430-450 Contracted Services	8,400	-	-	-	-	-
	16,412	**38,000**	**17,485**	**38,000**	**26,280**	**32,000**
Total Operating Expenditures	**38,652**	**55,500**	**39,046**	**55,500**	**35,578**	**48,000**
Results of Operations	**42,737**	**(43,000)**	**(15,048)**	**(33,500)**	**22,100**	**(31,000)**
Fund Balance - Beginning of Year	**395,195**	**437,932**	**437,932**	**420,000**	**422,884**	**437,000**
Fund Balance - End of Year	**437,932**	**394,932**	**422,884**	**386,500**	**444,983**	**406,000**

Montgomery Township
2027 Budget Draft
Emergency Management Services Fund

	2027 Budget Draft
Operating Revenue	
Department: 301 - Real Estate Taxes	
07-301-100 Real Estate Taxes - Current Year	270,400
Operating Expenditures	
Department: 401 - Administration	
07-401-540 Contributions	270,400
Results of Operations	-
Fund Balance - Beginning of Year	-
Fund Balance - End of Year	-

Montgomery Township
2027 Budget Draft
Debt Service Fund

	2024 Actual	2025 Budget	2025 Actual	2026 Budget	YTD @ 10/31/26	2027 Budget Draft
Operating Revenue						
Department: 301 - Real Estate Taxes						
23-301-100 Real Estate Taxes - Current Year	973,679	985,000	989,046	1,048,000	982,541	1,043,500
23-301-200 Real Estate Taxes - Prior Year	5,193	5,000	5,324	5,000	11,742	5,000
	978,872	**990,000**	**994,370**	**1,053,000**	**994,283**	**1,048,500**
Department: 341 - Interest Earnings						
23-341-100 Interest Earnings	14,854	10,000	32,615	22,000	30,403	27,100
Total Operating Revenue	**993,726**	**1,000,000**	**1,026,985**	**1,075,000**	**1,024,686**	**1,075,600**
Operating Expenditures						
Department: 471 - Debt Principal						
23-471-071 Debt Principal	399,000	405,000	405,000	413,000	413,000	420,000
Department: 472 - Debt Interest						
23-472-072 Debt Interest	238,209	336,000	236,718	230,000	218,137	311,600
Total Operating Expenditures	**637,209**	**741,000**	**641,718**	**643,000**	**631,137**	**731,600**
Operating Results	**356,517**	**259,000**	**385,267**	**432,000**	**393,549**	**344,000**
Non-Operating Revenues						
Department: 392 - Interfund Transfers						
23-392-009 From Community Recreation Cen	415,000	99,000	99,000	94,000	86,588	89,100
Non-Operating Expenditures						
Department: 492 - Interfund Transfers						
23-492-009 To Community Recreation Fund	418,228	320,000	418,570	324,000	324,000	329,000
Non-Operating Results	**(3,228)**	**(221,000)**	**(319,570)**	**(230,000)**	**(237,412)**	**(239,900)**
Results of Operations	**353,289**	**38,000**	**65,697**	**202,000**	**156,137**	**104,100**
Fund Balance - Beginning of Year	**80,731**	**434,020**	**434,020**	**495,000**	**499,718**	**400,000**
Fund Balance - End of Year	**434,020**	**472,020**	**499,718**	**697,000**	**655,855**	**504,100**

Montgomery Township
2027 Budget Draft
Highway Aid Fund

	2024 Actual	2025 Budget	2025 Actual	2026 Budget	YTD @ 10/31/26	2027 Budget Draft
Operating Revenue						
Department: 341 - Interest Earnings						
35-341-100 Interest Earnings	102,555	50,000	93,779	35,000	82,047	125,000
Department: 354 - State Shared Revenue and Entitlements						
35-354-400 Motor Vehicle Fuel Tax	701,223	687,407	702,236	676,300	691,231	692,200
Total Operating Revenue	**803,778**	**737,407**	**796,015**	**711,300**	**773,278**	**817,200**
Operating Expenditures						
Department: 430 - Public Works						
35-430-700 Capital Purchases	-	280,000	150,277	130,000	96,360	310,000
Department: 432 - Snow and Ice Removal						
35-432-220 Operating Supplies	52,539	85,000	121,790	100,000	79,107	100,000
35-432-384 Equipment Rental	-	-	-	-	-	-
35-432-450 Contracted Services	-	10,000	-	-	-	-
	52,539	**95,000**	**121,790**	**100,000**	**79,107**	**100,000**
Department: 433 - Traffic Control Devices						
35-433-220 Operating Supplies	45,932	-	-	-	-	-
35-433-374 Machinery and Equipment	1,590	-	-	-	-	-
35-433-450 Contracted Services	37,514	-	-	-	-	-
	85,035	**-**	**-**	**-**	**-**	**-**
Department: 434 - Street Lighting						
35-434-220 Operating Supplies	-	-	-	-	-	-
35-434-450 Contracted Services	1,658	-	-	-	-	-
	1,658	**-**	**-**	**-**	**-**	**-**
Department: 437 - Repairs & Maintenance of Tools & Machinery						
35-437-251 Vehicle Parts	13,257	-	-	-	-	-
35-437-260 Small Tools and Equipment	3,923	-	-	-	-	-
35-437-450 Contracted Services	3,626	-	-	-	-	-
	20,807	**-**	**-**	**-**	**-**	**-**
Department: 439 - Highway Construction & Rebuilding						
35-439-450 Contracted Services	713,058	-	-	1,454,000	996,180	-
Total Operating Expenditures	**873,098**	**375,000**	**272,067**	**1,684,000**	**1,171,647**	**410,000**
Results of Operations	**(69,320)**	**362,407**	**523,948**	**(972,700)**	**(398,369)**	**407,200**
Fund Balance - Beginning of Year	**1,815,668**	**1,746,347**	**1,746,348**	**2,260,000**	**2,270,296**	**1,800,000**
Fund Balance - End of Year	**1,746,348**	**2,108,754**	**2,270,296**	**1,287,300**	**1,871,927**	**2,207,200**

Montgomery Township
2027 Budget Draft
Township Events Fund

	2024 Actual	2025 Budget	2025 Actual	2026 Budget	YTD @ 10/31/26	2027 Budget Draft
Operating Revenue						
Department: 341 - Interest Earnings						
40-341-100 Interest Earnings	1,383	500	-	-	392	500
Department: 367 - Recreation Program Fees						
40-367-389 Vietnam TWTH Donations	-	-	35,475	-	-	-
Department: 387 - Donations						
40-387-100 Autumn Fest Sponsors	7,851	17,500	21,605	10,000	16,125	15,000
Total Operating Revenue	**9,234**	**18,000**	**57,080**	**10,000**	**16,517**	**15,500**
Operating Expenditures						
40-401-220 Special Event Operating Supplies	-	-	22,739	-	58	-
40-450-220 Vietnam TWTH Supplies	13,789	-	21,390	-	-	-
40-450-221 National Night Out Supplies	-	-	-	15,000	16,669	17,500
40-450-239 Stars and Stripes Operating Supplies	-	-	21,602	10,000	16,911	17,500
40-452-220 Autumn Festival Operating Supplies	60,364	67,000	36,810	30,000	42,532	30,000
Total Operating Expenditures	**74,153**	**67,000**	**102,541**	**55,000**	**76,170**	**65,000**
Operating Results	**(64,919)**	**(49,000)**	**(45,461)**	**(45,000)**	**(59,653)**	**(49,500)**
Non-Operating Revenues						
40-392-001 From General Fund	-	15,000	15,000	100,000	100,000	50,000
Total Non-Operating Revenues	**-**	**15,000**	**15,000**	**100,000**	**100,000**	**50,000**
Non-Operating Expenditures						
40-499-999 Bad Debt Expense (Recovery)	-	-	-	-	-	-
Total Non-Operating Expenditures	**-**	**-**	**-**	**-**	**-**	**-**
Non-Operating Results	**-**	**15,000**	**15,000**	**100,000**	**100,000**	**50,000**
Results of Operations	**(64,919)**	**(34,000)**	**(30,461)**	**55,000**	**40,347**	**500**
Fund Balance - Beginning of Year	**55,005**	**(9,914)**	**(9,914)**	**(29,000)**	**(40,375)**	**5,000**
Fund Balance - End of Year	**(9,914)**	**(43,914)**	**(40,375)**	**26,000**	**(28)**	**5,500**

Montgomery Township
2027 Budget Draft
Environmental Fund

	2024 Actual	2025 Budget	2025 Actual	2026 Budget	YTD @ 10/31/26	2027 Budget Draft
Operating Revenue						
80-341-100 Interest Earnings	-	500	-	500	-	-
80-354-150 Recycling/Act 101	-	-	-	40,000	63,501	40,000
80-387-106 Donations	-	-	-	-	-	14,000
80-389-100 Miscellaneous Revenue	160	-	-	-	-	-
Total Operating Revenue	**160**	**500**	**-**	**40,500**	**63,501**	**54,000**
Operating Expenditures						
Department: 401 - Administration						
80-401-450 Contracted Services	77,306	50,000	47,785	60,000	26,625	64,200
Department: 430 - Public Works						
80-430-220 Operating Supplies	2,495	3,000	5,043	3,000	-	1,000
Department: 492 - Interfund Transfers						
80-492-005 To Shade Tree Fund	-	-	-	-	-	-
Department: 499 - Bad Debt						
80-499-999 Bad Debt Expense (Recovery)	-	-	-	-	-	-
Total Operating Expenditures	**79,801**	**53,000**	**52,828**	**63,000**	**26,625**	**65,200**
Results of Operations	**(79,641)**	**(52,500)**	**(52,828)**	**(22,500)**	**36,876**	**(11,200)**
Fund Balance - Beginning of Year	**155,919**	**76,278**	**76,278**	**23,000**	**50,000**	**23,000**
Fund Balance - End of Year	**76,278**	**23,778**	**23,450**	**500**	**86,876**	**11,800**

Montgomery Township
2027 Budget Draft
Community Rec Center Fund Summary

	2024 Actual	2025 Budget	2025 Actual	2026 Budget	YTD @ 10/31/26	2027 Budget Draft
Operating Revenue						
Local Enabling (Act 511) Taxes	140,000	140,000	140,000	148,000	105,000	145,400
Interest Earnings	1,570	1,000	-	-	-	-
Rent and Royalties	51,525	50,000	47,435	45,000	35,255	45,000
Recreation Program Fees	778,186	760,000	815,623	802,000	838,874	901,000
Donations	653	1,000	-	1,000	898	1,000
Total Revenue	**971,933**	**952,000**	**1,003,058**	**996,000**	**980,027**	**1,092,400**
Operating Expenditures						
Information Technology	9,591	10,000	4,528	21,400	13,771	11,400
Buildings and Grounds	106,069	160,000	146,529	91,500	132,228	155,900
Parks & Rec Administration	790,309	803,800	718,273	894,900	830,645	1,039,500
Recreation - Kids U	212,348	245,600	206,143	220,600	176,106	195,700
Debt Interest	-	-	102,276	-	-	-
Employer Paid Benefits	18,726	26,000	18,986	1,000	19,937	25,000
Insurance	97,299	100,000	100,605	109,000	95,096	88,000
Total Operating Expenditures	**1,234,341**	**1,345,400**	**1,297,340**	**1,338,400**	**1,267,784**	**1,515,500**
Operating Results	**(262,408)**	**(393,400)**	**(294,282)**	**(342,400)**	**(287,757)**	**(423,100)**
Non-Operating Revenue						
From General Fund	-	-	-	-	-	-
From Debt Service Fund	418,228	320,000	418,570	324,000	324,000	**329,000**
Total Non-Operating Revenue	**418,228**	**320,000**	**418,570**	**324,000**	**324,000**	**329,000**
Non-Operating Expenditures						
Transfer to Debt Service Fund	415,000	99,000	99,000	99,000	86,588	89,100
Depreciation	362,173	-	352,828	-	-	
Total Non-Operating Expenditures	**777,173**	**99,000**	**451,828**	**99,000**	**86,588**	**89,100**
Non-Operating Results	**(358,945)**	**221,000**	**(33,258)**	**225,000**	**237,412**	**239,900**
Results of Operations	**(621,353)**	**(172,400)**	**(327,540)**	**(117,400)**	**(50,344)**	**(183,200)**
Fund Balance - Beginning of Year	**1,537,056**	**915,703**	**915,703**	**850,000**	**588,163**	**488,000**
Fund Balance - End of Year	**915,703**	**743,303**	**588,163**	**732,600**	**537,818**	**304,800**

Montgomery Township
2027 Budget Draft
Community Rec Center Fund

	2024 Actual	2025 Budget	2025 Actual	2026 Budget	YTD @ 10/31/26	2027 Budget Draft
Operating Revenue						
Department: 310 - Local Enabling (Act 511) Taxes						
09-310-210 Earned Income Taxes	140,000	140,000	140,000	148,000	105,000	145,400
Department: 341 - Interest Earnings						
09-341-100 Interest Earnings	1,570	1,000	-	-	-	-
Department: 342 - Rent and Royalties						
09-342-200 Rent of Buildings	51,525	50,000	47,435	45,000	35,255	45,000
Department: 367 - Recreation Program Fees						
09-367-200 Recreation Program Fees	139,570	165,000	142,778	165,000	170,681	175,000
09-367-300 Kids U Revenue	345,383	335,000	376,327	380,000	424,713	438,000
09-367-400 Membership	214,694	200,000	211,689	200,000	180,060	220,000
09-367-500 Insurance Revenue	70,429	55,000	66,093	50,000	56,282	60,000
09-367-600 Miscellanous Sales	8,109	5,000	18,736	7,000	7,139	8,000
	778,186	**760,000**	**815,623**	**802,000**	**838,874**	**901,000**
Department: 387 - Donations						
09-387-100 Donations	653	1,000	-	1,000	898	1,000
Total Operating Revenue	**971,933**	**952,000**	**1,003,058**	**996,000**	**980,027**	**1,092,400**
Operating Expenditures						
Department: 407 - Information Technology						
09-407-112 Salaries and Wages	-	-	-	-	-	-
09-407-180 Overtime	-	-	-	-	-	-
09-407-192 FICA	-	-	-	-	-	-
09-407-317 Software License Fees	9,591	10,000	4,528	21,400	13,771	11,400
	9,591	**10,000**	**4,528**	**21,400**	**13,771**	**11,400**
Department: 409 - Buildings and Grounds						
09-409-320 Communications	15,709	14,000	16,936	16,000	13,462	15,900
09-409-360 Public Utilities	16,386	43,000	43,373	24,500	42,099	55,000
09-409-373 Building Maintenance	43,754	75,000	60,996	40,200	42,315	45,000
09-409-450 Contracted Services	30,221	28,000	25,225	10,800	34,352	40,000
	106,069	**160,000**	**146,529**	**91,500**	**132,228**	**155,900**
Department: 451 - Parks & Rec Administration						
09-451-112 Salaries and Wages	453,862	390,000	492,792	484,000	490,293	600,000
09-451-180 Overtime	4,153	2,000	3,619	2,000	3,203	4,000
09-451-192 FICA	34,915	25,000	37,859	37,200	37,665	46,200
09-451-196 Employee Benefits	59,105	90,000	56,445	55,900	45,842	67,500
09-451-210 Office Supplies	4,022	4,000	3,233	4,400	4,561	4,400
09-451-220 Operating Supplies	9,342	11,000	8,696	11,000	12,124	11,000
09-451-231 Vehicle Fuel	132	200	49	200	-	200
09-451-310 Professional Services	61,040	70,000	52,873	70,000	51,028	70,000
09-451-312 Consulting Services	-	-	-	-	-	-
09-451-317 Software License Fees	-	-	2,040	-	-	-
09-451-340 Advertising and Printing	1,454	300	2,813	400	643	400
09-451-374 Machinery and Equipment	5,101	12,000	5,285	29,400	5,782	27,900

	2024 Actual	2025 Budget	2025 Actual	2026 Budget	YTD @ 10/31/26	2027 Budget Draft
09-451-375 Vehicle Maintenance	5,090	500	47	500	8	500
09-451-384 Equipment Rental	4,680	4,500	7,463	5,000	4,115	4,000
09-451-390 Bank Service Charges/Fees	24,342	20,000	27,578	22,000	31,551	22,000
09-451-420 Dues, Subscriptions and Memberships	1,221	800	954	900	985	900
09-451-450 Contracted Services	120,400	170,000	11,418	170,000	116,441	170,000
09-451-455 Snow Plowing	-	-	5,110	-	26,405	10,000
09-451-460 Meetings and Conferences	1,451	3,500	-	2,000	-	500
	790,309	**803,800**	**718,273**	**894,900**	**830,645**	**1,039,500**
Department: 452 - Recreation - Kids U						
09-452-112 Salaries and Wages	144,200	155,000	125,468	132,000	105,121	110,000
09-452-180 Overtime	-	-	33	-	-	-
09-452-192 FICA	11,047	20,000	9,586	10,100	8,042	8,400
09-452-210 Office Supplies	427	600	145	1,000	933	500
09-452-312 Consulting Services	381	-	2,981	-	-	-
09-452-320 Communication	-	-	-	2,500	-	1,800
09-452-450 Contracted Services	56,293	70,000	67,929	75,000	62,011	75,000
	212,348	**245,600**	**206,143**	**220,600**	**176,106**	**195,700**
Department: 472 - Debt Interest						
09-472-072 Debt Interest	-	-	102,276	-	-	-
Department: 483 - Employer Paid Benefits						
09-483-065 To 401 (a) Non-Uniformed Pension Fund	18,211	25,000	18,828	-	19,383	24,500
09-483-354 Worker's Compensation	515	1,000	158	1,000	554	500
	18,726	**26,000**	**18,986**	**1,000**	**19,937**	**25,000**
Department: 486 - Insurance						
09-486-350 Property and Liability	97,299	100,000	100,605	109,000	95,096	88,000
Total Operating Expenditures	**1,234,341**	**1,345,400**	**1,297,340**	**1,338,400**	**1,267,784**	**1,515,500**
Operating Results	**(262,408)**	**(393,400)**	**(294,282)**	**(342,400)**	**(287,757)**	**(423,100)**
Non-Operating Revenues						
Department: 392 - Interfund Transfers						
09-392-001 From General Fund	-	-	-	-	-	-
09-392-023 From Debt Service Fund	418,228	320,000	418,570	324,000	324,000	329,000
Total Non-Operating Revenues	**418,228**	**320,000**	**418,570**	**324,000**	**324,000**	**329,000**
Non-Operating Expenditures						
Department: 492 - Interfund Transfers						
09-492-023 To Debt Service Fund	415,000	99,000	99,000	99,000	86,588	89,100
Department: 493 - Depreciation						
09-493-820 Buildings	298,374	-	322,218	-	-	-
09-493-850 Machinery and Equipment	63,799	-	30,610	-	-	-
	362,173	**-**	**352,828**	**-**	**-**	**-**
Total Non-Operating Expenditures	**777,173**	**99,000**	**451,828**	**99,000**	**86,588**	**89,100**
Non-Operating Results	**(358,945)**	**221,000**	**(33,258)**	**225,000**	**237,412**	**239,900**
Results of Operations	**(621,353)**	**(172,400)**	**(327,540)**	**(117,400)**	**(50,344)**	**(183,200)**
Fund Balance - Beginning of Year	**1,537,056**	**915,703**	**915,703**	**850,000**	**588,163**	**488,000**
Fund Balance - End of Year	**915,703**	**743,303**	**588,163**	**732,600**	**537,818**	**304,800**