NEWTOWN TOWNSHIP

BUCKS COUNTY

100 MUNICIPAL DRIVE
NEWTOWN, PA 18940

2027
PRELIMINARY BUDGET

November 10, 2026

2027 PRELIMINARY BUDGET

SUPPLEMENTAL DOCUMENTS

2027 PROPOSED BUDGET SUPPLEMENTAL DOCUMENTS

FUND STRUCTURE

Newtown Township provides an extensive range of municipal services by statute, Second Class Township Code or Township Code. The following is a list of the Township Governmental funds with major revenue sources and major services provided:

FUND NAME	DESCRIPTION	MAJOR REVENUE SOURCES	MAJOR SERVICES PROVIDED
General	General Operating Fund	Real Estate Taxes; Act 511 Taxes; Departmental Earnings; Licenses & Permits; Fines & Forfeits; Reimbursements	Public Safety (Police); Public Works; Parks & Recreation; General Government
Fire Protection	Special Revenue Fund	Real Estate Taxes, Departmental Earnings	Public Safety (Fire)
Rescue Squad	Special Revenue Fund	Real Estate Taxes	Public Safety (EMS)
Fire Hydrant	Special Revenue Fund	Real Estate Taxes	Fire hydrants
Debt Service	Debt Service Fund	Real Estate Taxes	Payment of all long-term debt service obligations
Capital Projects	Capital Projects Fund	Proceeds from sale of bonds; Federal and State grants; transfers from General Fund	Payment for long- lived fixed assets, such as vehicles, equipment, infra-structure improvements, etc.
Highway Aid	Special Revenue Fund	Township's share of State gasoline tax	Annual road program project
Recreation Capital	Capital Projects Fund	Funding from outside agencies such as State or Federal Grants	Capital projects related to park development and improvements
Fire Capital	Capital Projects Fund	Transfers from Fire Protection Fund	Payment for long- lived fixed assets, such as vehicles, equipment, infra-structure improvements, etc.

Non-Budgeted Funds

Other Governmental Funds:

- Transportation Service Area I & II: for approved capital improvements

Fiduciary Funds:

- Defined Benefit/Defined Contribution/Deferred Compensation plans
- Escrow Funds

DEPARTMENT DESCRIPTIONS

Administration Department: Under the Township Manager, this department oversees all day-to-day administrative functions of the Township and personnel. This department serves as a liaison between the Board of Supervisors and the public as well as other agencies and governmental units.

Finance Department: The Finance Department is responsible for the processing of all bills and revenues, administering payroll, and maintaining Township financial records to required standards. A parttime HR Director, a position that remained unfilled in 2026, is included in the 2027 Budget. In 2024, new financial software was implemented. There are no significant capital purchases in 2027.

Police Department: The Newtown Township Police Department provides 24/7 coverage of Newtown and Wrightstown Townships. It has been an accredited agency since 2013. In 2024, two additional officers joined the department, and Newtown began providing an additional school resource officer to Council Rock School District for a total of two SROs. There are no personnel changes in the 2026 Budget. Significant capital purchases include four new police vehicles and other officer safety equipment.

Code Enforcement and Zoning Department: The Code Enforcement and Zoning Department is responsible for enforcing Township Buildings, Zoning, Subdivision, Land Development, Stormwater and Flood Plain regulations. A third party is contracted to perform Building and Zoning Inspector services. There are no personnel changes in the 2026 Budget. In 2024, new software was implemented. The 2027 Budget reestablishes the Director of Zoning and Code Enforcement position.

Public Works Department: The Public Works Department is responsible for all Township facilities and infrastructure. This includes Township buildings and parks, roads, traffic signals, streetlights, stormwater infrastructure, snow removal, and fleet repair. There are no personnel changes in the 2026 Budget. Significant capital projects in 2027 include the purchase of a truck to replace a 2016 stake body, vehicle repair equipment, South Drive bridge repairs, and the 2027 Road Program.

Emergency Services/Fire Protection Department: The Newtown Township Fire Department provides fire protection coverage to Newtown Township and Newtown Borough. The Newtown Fire Association, a volunteer organization, also provides coverage. Beginning in 2024, the Township Department moved to daytime coverage seven days a week. Four new firefighters were added in 2024 because of this coverage, with an additional two added in 2025. There are no personnel changes in the 2027 Budget. New Firefighting Apparatus is has been ordered and will be delivered in 2028. The Township established the Fire Capital Fund in an effort to allocate funds annually to pay for the equipment.

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Parks and Recreation Department: The Parks and Recreation Department is responsible for the scheduling and management of community and recreation programming throughout the year as well as summer camp. The department also oversees the nearly 311 acres of the eight Township parks and other open spaces. There are no personnel changes in the 2027 Budget. Significant capital projects include park improvements include the replacement of the Roberts Ridge Playground and the development of a comprehensive redevelopment plan for Helen Randle Park.

Park Land	Description	Acreage	Date Purchased	Athletic Fields	Basketball Courts	Batting Cage	Skatepark	Hiking/Walking Trails	Community Herb Garden	Nature Areas	Pavilion/Gazebo	Picnic Areas	Playground	Pond/Lake	Programs/Activities	Restrooms	Sand Volleyball Courts	Tree Grove	Undeveloped	Connects to Newtown Trail #1
Carl Sedia Park (145 South Sycamore St)	Passive Recreation	4.3	11-Feb-1988					X			X	X								X
Chandler Fields (155 South Sycamore St)	Active Recreation	7.1	11-Feb-1988	X		X		X							X	X				X
Clark Nature Center (235 Durham Road)	Passive Recreation	50.6	31-Dec-1998					X	X	X		X			X	X		X		
Helen Randle Park (274 Swamp Road)	Active Recreation	30.8	23-Nov-1987	X	X	X		X			X	X	X		X	X				
Staples Field (25 West Rd)	Active Recreation	3.5	7-Jan-2005	X			X								X	X				
Newtown Trail	Passive Recreation 4.2 miles							X												X
Roberts Ridge Park (286 Frost Lane)	Passive Recreation	22.8	14-Jan-1991					X		X	X	X	X		X	X		X		X
Silver Lake Park 10 Campus Dr.	Passive Recreation	22.6	24-Jun-1997							X		X		X				X	X	X
Veterans Park 234 Durham Rd	Active Recreation	47.0	18-Jan-1995	X				X		X	X		X		X	X		X		X
Total Developed Park Land		188.7																		

Undeveloped Open Space

Hidden Lake	Open Space	42.9	7-Apr-1994											X					X	
Merion Drive	Open Space	8.4	4-Mar-1964																X	
Pickering Chase	Open Space	17.0	26-Feb-2003																X	
Rockbridge	Open Space	6.2	27-Feb-09																X	
Wiggins Tract	Passive Recreation	26.0	26-Jan-1998	F	F			F			F		F		F	F	F		X	
Wrights Road Tract	Open Space	21.0	7-Mar-2002																X	
Total Undeveloped Open Space		121.5																		

Total Acreage	310.2

"X" designates existing amenities located at the individual property

"F" designates future amenities to be located at the individual park

DEPARTMENT STAFFING

		2023	2024	2025	2026	2027
Administration						
Manager/Assistant Manager		2	2	2	2	2
Assistant to the Manager		1	1	1	1	1
	Total	*3*	*3*	*3*	*3*	*3*
Police						
Chief/Captain/Lieutenants		3	3	3	3	3
Officers		32	34	34	34	34
Administrative Staff		4	4	4	4	4
	Total	*39*	*41*	*41*	*41*	*41*
Public Works						
Director		1	1	1	1	1
Crew Leader/Laborers		8	8	8	8	8
Custodian		1	1	1	0	0
Administrative Staff (Split EMS)		0.5	0.5	0.5	0.5	0.5
	Total	*10.5*	*10.5*	*10.5*	*9.5*	*9.5*
Emergency Services						
Chief/Assistant Chief		2	2	2	2	2
Firefighters		8	12	12	14	14
Administrative Staff (Split PW)		0.5	0.5	0.5	0.5	0.5
	Total	*10.5*	*14.5*	*14.5*	*16.5*	*16.5*
Recreation						
Director/Assistant Director		1	1	1	1	2
Support Staff		3	2.5	2.5	2	1
	Total	*4*	*3.5*	*3.5*	*3*	*3*
Licenses and Inspections/Code Enforcement						
Director		0	0	0	0	1
Administrative Staff		2	2.5	2.5	3	3
	Total	*2*	*2.5*	*2.5*	*3*	*4*
Finance						
Director		1	1	1	1	0
Support Staff/HR		2	2	2	2.5	2.5
	Total	*3*	*3*	*3*	*3.5*	*2.5*
Technology						
Director		0	0	0	1	1
Administrative Staff		1	1	1	0	0
	Total	*1*	*1*	*1*	*1*	*1*
TOTAL FULL TIME EMPLOYEES		**73**	**79**	**79**	**80.5**	**80.5**

*The Township also employs two part-time recording secretaries, a crossing guard, and seasonal camp and maintenance employees.

TOWNSHIP REAL ESTATE & ASSESSMENT HISTORY

HISTORICAL TAX LEVIES BY FUND								
YEAR	**GENERAL PURPOSES**	**FIRE PROTECTION**	**PARKS & RECREATION**	**AMB CORPS**	**DEBT SERVICE**	**RESCUE SQUAD**	**FIRE HYDRANT**	**TOTAL TAX MILS**
2000	-	0.750	0.500	0.125	1.125	-	-	2.500
2001	-	0.750	0.500	0.125	1.125	-	-	2.500
2002	-	0.750	0.500	0.125	1.125	-	-	2.500
2003	-	0.875	0.500	0.125	1.125	-	-	2.625
2004	-	0.875	0.500	0.125	1.125	-	-	2.625
2005	-	0.875	0.750	0.125	0.875	-	-	2.625
2006	-	0.875	0.750	0.125	0.875	-	-	2.625
2007	-	0.875	0.750	0.125	0.875	-	-	2.625
2008	-	0.875	0.750	-	0.875	-	-	2.500
2009	-	0.875	0.750	-	0.875	-	-	2.500
2010	-	0.875	-	-	1.625	-	-	2.500
2011	-	0.875	-	-	1.625	-	-	2.500
2012	-	0.875	-	-	1.625	-	-	2.500
2013	-	0.875	-	-	1.625	-	-	2.500
2014	-	0.875	-	-	1.625	-	-	2.500
2015	-	0.875	-	-	1.625	-	-	2.500
2016	-	0.875	-	-	1.625	-	-	2.500
2017	-	0.875	-	-	2.625	-	-	3.500
2018	-	0.875	-	-	2.625	0.450	0.550	4.500
2019	-	0.875	-	-	2.625	0.450	0.550	4.500
2020	-	0.875	-	-	2.625	0.450	0.550	4.500
2021	4.500	1.000	-	-	1.875	0.500	0.615	8.490
2022	4.500	1.000	-	-	1.875	0.500	0.615	8.490
2023	4.500	2.000	-	-	2.000	1.000	0.615	10.115
2024	4.500	4.000	-	-	3.000	1.000	0.615	13.115
2025	4.500	4.000	-	-	3.000	1.000	0.615	13.115
2026	4.500	7.000	-	-	3.000	2.000	0.615	17.115
2027	4.500	10.000	-	-	2.400	2.000	0.850	19.750

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MILL RATE CALCULATION	
2027 REAL ESTATE TAXES	
Assessed Value*	$349,134,440
Collection Rate	95.00%
Discount Period	2.00%
Amount of 1 mill at collection rate	**$331,678**

FUND	MILLAGE	2027 PROPOSED BUDGET
General Fund	4.5	$1,492,550
Fire Protection Fund	10	$3,316,780
Rescue Squad Fund	2	$663,355
Fire Hydrant Fund	0.85	$281,930
Debt Service Fund	2.4	$796,030
TOTAL	**19.75**	**$6,550,645**

*Based on 2026 total Assessment of $349,134,440 as of July 9, 2026

WHERE TAX DOLLARS GO

Of the Township's three taxing authorities, Newtown Township taxes real estate the least. Residents of Newtown Township only pay 9% of their property taxes to the Township. The remaining 91% is split between Bucks County and the Council Rock School District.

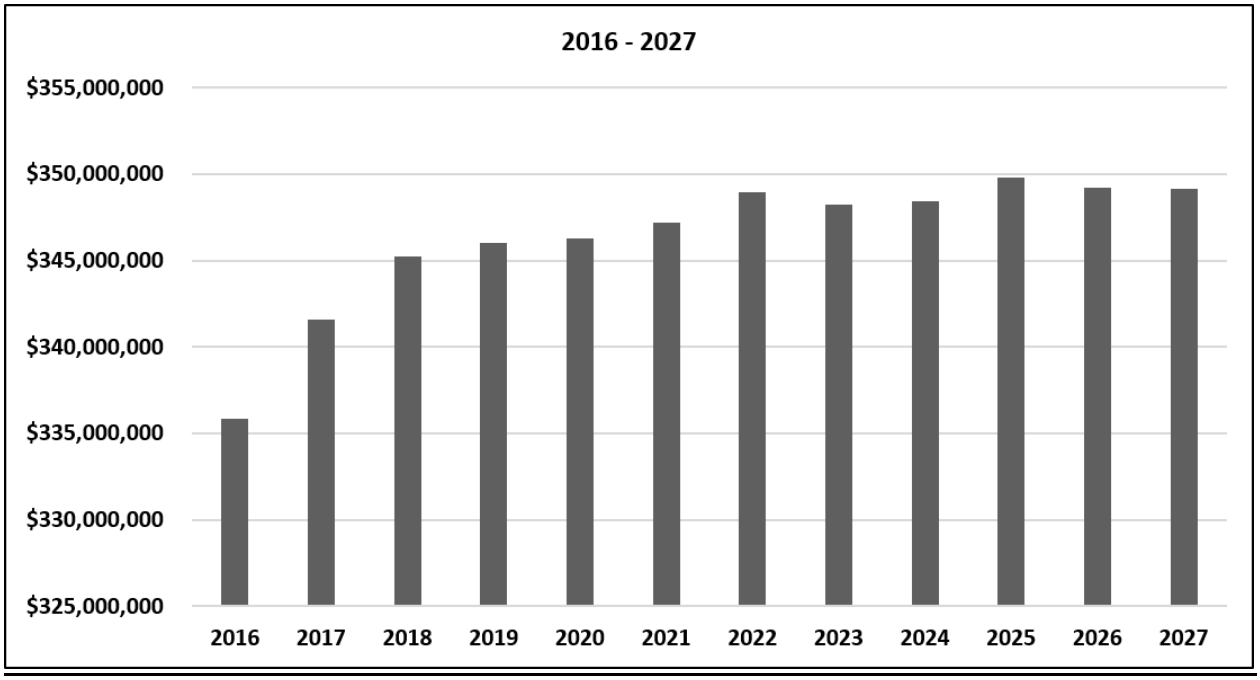


Council Rock School District - $0.76

Bucks County - $0.14

Newtown Township - $0.10

TOWNSHIP REAL ESTATE ASSESSMENT HISTORY



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REAL ESTATE ASSESSMENT & TAX LEVY SUMMARY						
2016 - 2027						
Year		Assessment	Township	School	County	TOTAL
2016	$	335,877,670	2.5000	117.7700	23.2000	143.4700
2017	$	341,560,900	3.5000	120.7100	23.2000	147.4100
2018	$	345,246,790	4.5000	123.6070	23.2000	151.3070
2019	$	346,026,270	4.5000	126.3010	24.4500	155.2510
2020	$	346,298,840	4.5000	130.2160	25.4500	160.1660
2021	$	347,164,200	8.4900	132.8073	25.4500	166.7473
2022	$	348,931,770	8.4900	134.4673	25.4500	168.4073
2023	$	348,231,180	10.1150	137.1567	25.4500	172.7217
2024	$	348,451,960	13.1150	140.7732	27.4500	181.3382
2025	$	349,778,320	13.1150	140.7732	27.4500	181.3382
2026	$	349,222,700	17.1150	144.8978	27.4500	189.4628
2027	$	349,134,440*	19.7500	149.9692	29.6500	199.3692

PRINCIPAL TAXPAYERS

Name/Owner	Nature of Business	Assessment	Percent of Total Assessment*
Newtown Bucks Associates, LP	Shopping Center	$3,756,500	1.08%
100 (ONE) Campus Drive, LP	Industrial/Institutional	$2,700,000	0.77%
Newtown VLG PLZ Associates, LP	Shopping Center	$2,677,500	0.77%
Troilo, Cameron C and Olga Jean	Mixed Commercial/Hotel	$1,620,880	0.46%
Terry Corporate Center LLC	Mixed Commercial/Office	$1,472,000	0.42%
Newtown VLG PLZ Associates, LP	Shopping Center	$1,451,210	0.42%
Newtown Racquetball Associates	Athletic/Event Facility	$1,350,690	0.39%
Law School Admission Council, Inc	Education Center	$1,176,320	0.34%
Pembroke Brandywine, LLC	Office Space	$1,165,500	0.33%
Newtown Center Associates	Shopping Center	$1,158,620	0.33%

DEBT SERVICE

GENERAL OBLIGATION NOTES SUMMARY							
	2017 GENERAL OBLIGATION NOTE			2024 GENERAL OBLIGATION NOTE			
YEAR	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL	GRAND TOTAL
2027	$ 559,000.00	$ 113,991.65	$ 672,991.65	$ 100,000.00	$ 5,100.00	$ 105,100.00	$ 778,091.65
2028	572,000.00	99,797.60	671,797.60	-	-	-	671,797.60
2029	590,000.00	85,214.50	675,214.50	-	-	-	675,214.50
2030	597,000.00	70,317.65	667,317.65	-	-	-	667,317.65
2031	600,000.00	55,295.30	655,295.30	-	-	-	655,295.30
2032	616,000.00	40,034.50	656,034.50	-	-	-	656,034.50
2033	637,000.00	24,309.35	661,309.35	-	-	-	661,309.35
2034	650,000.00	8,157.50	658,157.50	-	-	-	658,157.50
	$ 4,821,000.00	**$ 497,118.05**	**$5,318,118.05**	**$ 100,000.00**	**$ 5,100.00**	**$ 105,100.00**	**$ 5,423,218.05**

General Obligation Notes – The Township entered into General Obligation Notes with TD Bank and the First National Bank of Newtown as follows:

SERIES OF 2017 GENERAL OBLIGATION NOTE

In June 2017, the Township issued General Obligation Note, Series 2017 in the amount of $9,266,000 to refund the 2012 Series General Obligation Bond. Interest is paid semiannually and principal is paid annually through maturity on June 15, 2034. The interest rate is fixed at 2.51%. The new issue will decrease debt service payments for the Township by $491,188. The history of this refunding of this debt is as follows;

- On August 15, 2008, the Township issued a General Obligation Bond, Series 2008 in the amount of $10,000,000 with interest rates ranging from 2.25% to 4.65% to provide for the repayment of the General Obligation Note and to provide for funding for certain capital projects of the Township, consisting of the construction of a new Public Works Building and Administration Building. Interest is paid semi-annually and principal is paid annually through maturity on August 15, 2034.
- In May 2012, the Township refunded $9,220,000 of its 2008 Series General Obligation Bond with the new 2012 Series Bonds in the amount of $9,995,000. Interest is paid semi-annually and principal is paid annually through maturity on December 1, 2034. The interest rate ranges from .5% to 3.64%. The refunding resulted in an economic gain of $685,071.

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AMORTIZATION SCHEDULE					
SERIES OF 2017 GENERAL OBLIGATION NOTE					
DATE	**PRINCIPAL**	**RATE**	**INTEREST**	**SEMI-ANNUAL DEBT SERVICE**	**FISCAL YEAR DEBT SERVICE**
6/15/2021	$ 482,000.00	2.510	$ 99,145.00	$ 581,145.00	
12/15/2021			93,095.90	93,095.90	$ 674,240.90
6/15/2022	494,000.00	2.510	93,095.90	587,095.90	
12/15/2022			86,896.20	86,896.20	673,992.10
6/15/2023	506,000.00	2.510	86,896.20	592,896.20	
12/15/2023			80,545.90	80,545.90	673,442.10
6/15/2024	521,000.00	2.510	80,545.90	601,545.90	
12/15/2024			74,007.35	74,007.35	675,553.25
6/15/2025	531,000.00	2.510	74,007.35	605,007.35	
12/15/2025			67,343.30	67,343.30	672,350.65
6/15/2026	545,000.00	2.510	67,343.30	612,343.30	
12/15/2026			60,503.55	60,503.55	672,846.85
6/15/2027	559,000.00	2.510	60,503.55	619,503.55	
12/15/2027			53,488.10	53,488.10	672,991.65
6/15/2028	572,000.00	2.510	53,488.10	625,488.10	
12/15/2028			46,309.50	46,309.50	671,797.60
6/15/2029	590,000.00	2.510	46,309.50	636,309.50	
12/15/2029			38,905.00	38,905.00	675,214.50
6/15/2030	597,000.00	2.510	38,905.00	635,905.00	
12/15/2030			31,412.65	31,412.65	667,317.65
6/15/2031	600,000.00	2.510	31,412.65	631,412.65	
12/15/2031			23,882.65	23,882.65	655,295.30
6/15/2032	616,000.00	2.510	23,882.65	639,882.65	
12/15/2032			16,151.85	16,151.85	656,034.50
6/15/2033	637,000.00	2.510	16,151.85	653,151.85	
12/15/2033			8,157.50	8,157.50	661,309.35
6/15/2034	650,000.00	2.510	8,157.50	658,157.50	
12/15/2034					658,157.50
TOTALS	**$ 7,900,000.00**		**$ 1,460,543.90**	**$ 9,360,543.90**	**$ 9,360,543.90**

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SERIES OF 2024 GENERAL OBLIGATION NOTE

In 2024, the Township issued a General Obligation Note for three distinct Township projects: lighting upgrades in the Administration and Public Works Department buildings; performance improvements to Township street lights and conversion to LED; and miscellaneous road construction improvements. The improvements are expected to be completed in 2026.

AMORTIZATION SCHEDULE					
SERIES OF 2024 GENERAL OBLIGATION NOTE					
DATE	**PRINCIPAL**	**RATE**	**INTEREST**	**SEMI-ANNUAL DEBT SERVICE**	**FISCAL YEAR DEBT SERVICE**
8/15/2024	-	5.100	$ 4,250.00	$ 4,250.00	
12/15/2024	300,000.00		17,000.00	317,000.00	$ 321,250.00
6/15/2025	-	5.100	17,850.00	17,850.00	
12/15/2025	300,000.00		17,850.00	317,850.00	335,700.00
6/15/2026	-	5.100	10,200.00	10,200.00	
12/15/2026	300,000.00		10,200.00	310,200.00	320,400.00
6/15/2027	-	5.100	2,550.00	2,550.00	
12/15/2027	100,000.00		2,550.00	102,550.00	105,100.00
TOTALS	**$ 1,000,000.00**		**$ 82,450.00**	**$ 1,082,450.00**	**$ 1,082,450.00**

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LEGAL DEBT LIMIT

As of December 31, 2023, the Township's Legal borrowing capacity was $29,846,208 for nonelectoral debt or $44,204,628 for nonelectoral debt plus lease rental without referendum. The debt limit for Newtown Township is determined according to requirements set by the State under the Local Government Unit Debt Act and is based upon a three-year average of revenue increased by a factor of two and one-half for nonelectoral debt or increased by a factor of three and one-half including lease rental debt.

FUND BALANCE HISTORY

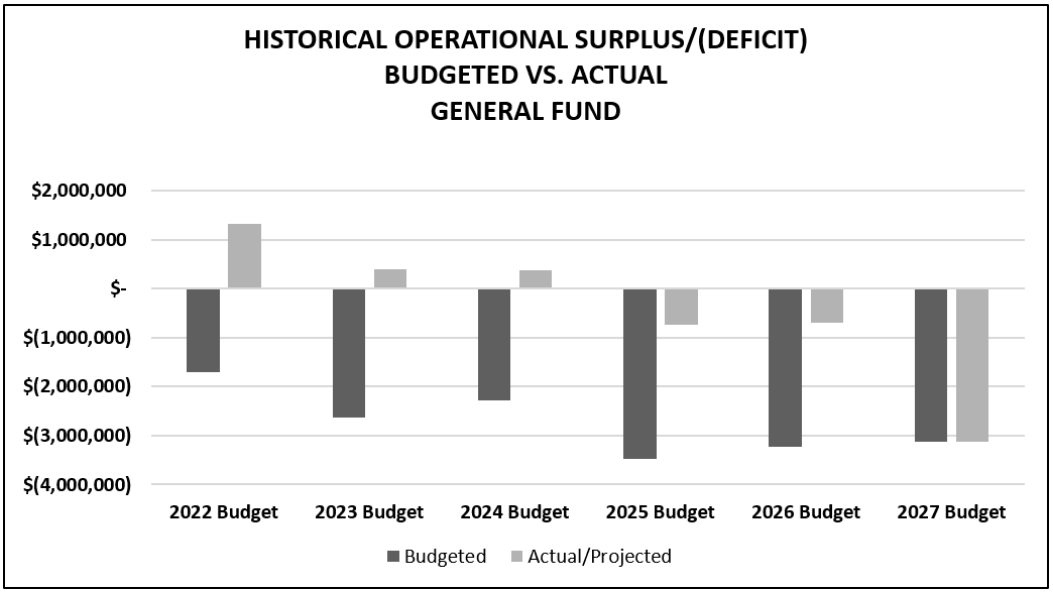
Despite a history of budgeted operational deficits offset by fund balance, the Township has not realized those deficits to the extent budgeted. The Township experienced small operational deficits in 2018 and 2019, which were offset by fund balance, but has experienced a strong operational surplus in the years following the pandemic. The 2025 fiscal year ended with a approximately $700,000 deficit, and the 2026 year is expected to end similarly. Both deficits will be offset by excess fund balance. The projected 2026 end of year fund balance is roughly $5.1 million. The 2027 Budget proposes to apply surplus fund balance to balance the budget and fund operational expenses.

BUDGETED OPERATIONAL SURPLUS/(DEFICIT)

	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Revenues	$ 13,193,088	$ 13,601,129	$ 14,312,423	$ 13,698,095	$ 13,625,200	$ 13,991,750
Expenditures	14,904,818	16,232,277	16,601,853	17,183,637	16,856,596	17,110,183
Surplus/Deficit	**$ (1,711,730)**	**$ (2,631,148)**	**$ (2,289,430)**	**$ (3,485,542)**	**$ (3,231,396)**	**$ (3,118,433)**

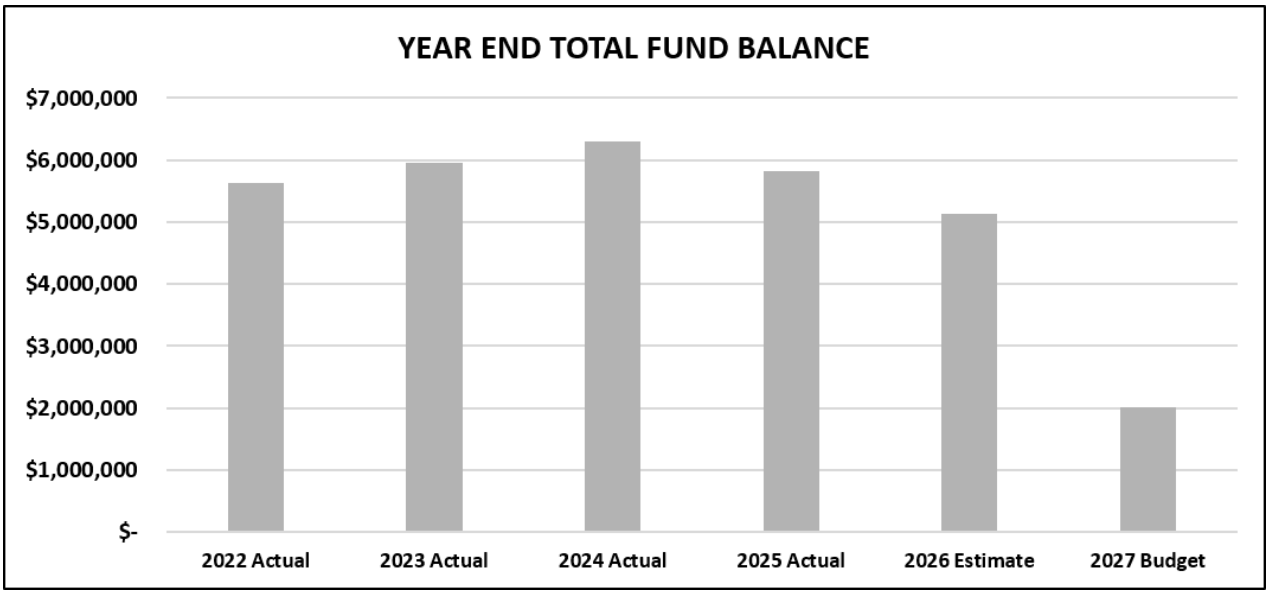
ACTUAL OPERATIONAL SURPLUS/(DEFICIT)

	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Estimate	2027 Budget
Revenues	$ 15,300,780	$ 15,967,118	$ 15,953,665	$ 15,802,973	$ 15,796,777	$ 13,991,750
Expenditures	13,974,529	15,578,917	15,572,466	16,547,030	16,486,996	17,110,183
Surplus/Deficit	**$ 1,326,251**	**$ 388,201**	**$ 381,199**	**$ (744,057)**	**$ (690,219)**	**$ (3,118,433)**



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AVAILABLE FUND BALANCE						
	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Estimate	2027 Budget
Year End Total	$ 5,631,421	$ 5,946,107	$ 6,293,992	$ 5,828,344	$ 5,138,125	$ 2,019,692
Fund Balance % of Total Budgeted Expenditures	37.78%	36.63%	37.91%	33.92%	30.48%	11.80%
Minimum Reserve	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%



*Where available, figures were taken from audited financial statements, and adjusted for non-spendables and the 27th Payroll Fund

2027 BUDGET

SUMMARY – ALL BUDGETED FUNDS

2027 BUDGET SUMMARY ALL BUDGETED FUNDS				
GOVERNMENTAL FUNDS	**BEGINNING FUND BALANCE PROJECTION**	**REVENUES**	**EXPENDITURES**	**PROJECTED ENDING FUND BALANCE**
01 GENERAL	$ 5,138,125	$ 13,991,750	$ 17,110,183	$ 2,019,692
03 FIRE PROTECTION	524,824	4,148,778	4,134,628	538,974
05 RESCUE SQUAD	-	665,000	665,000	-
06 FIRE HYDRANT	7,227	283,180	280,300	10,107
20 DEBT SERVICE	105,590	799,980	778,095	127,475
30 CAPITAL PROJECTS	155,297	1,841,280	1,836,780	159,797
31 RECREATION CAPITAL	763,690	1,126,980	1,514,145	376,525
35 HIGHWAY AID	282,327	584,280	694,125	172,482
39 FIRE CAPITAL	2,114,057	670,000	100,000	2,684,057
95 27TH PAYROLL	27,191	20,050	-	47,241
TOTAL	**$ 9,118,328**	**$ 24,131,278**	**$ 27,113,256**	**$ 6,136,350**

2027 PRELIMINARY BUDGET

01 - GENERAL FUND

Account Number	Title	2025 Actual	2026 Budget	2026 Projection	2027 Budget
01 - GENERAL FUND					
FUND BALANCE FORWARD					
01-300-100	FUND BALANCE FORWARD	6,433,600.53	5,290,897.00	5,828,344.00	5,138,125.00
	Total FUND BALANCE FORWARD:	6,433,600.53	5,290,897.00	5,828,344.00	5,138,125.00
REAL PROPERTY TAXES					
01-301-100	REAL ESTATE TAXES-CURRENT	1,532,791.87	1,493,000.00	1,532,000.00	1,493,000.00
01-301-200	REAL ESTATE TAXES-PRIOR	27,426.11	200.00	1,000.00	200.00
01-301-400	REAL ESTATE TAXES-DELINQUENT	15,645.29	3,000.00	14,000.00	3,000.00
01-301-405	PAYMENT IN LIEU OF TAXES	12,500.00	12,500.00	12,500.00	12,500.00
01-301-600	REAL ESTATE TAXES-INTERIM	2,844.29	2,000.00	2,000.00	2,000.00
	Total REAL PROPERTY TAXES:	1,591,207.56	1,510,700.00	1,561,500.00	1,510,700.00
LOCAL TAX ENABLING ACT TAXES					
01-310-021	CURRENT EIT-RESIDENT	5,854,966.68	5,200,000.00	5,875,000.00	5,500,000.00
01-310-022	CURRENT EIT-NON RESIDENT	1,724,634.76	1,800,000.00	1,742,000.00	1,700,000.00
01-310-023	DELINQUENT EIT-RESIDENT	420,312.54	200,000.00	300,000.00	200,000.00
01-310-024	DELINQUENT EIT-NON RESIDENT	4,925.23-	1,000.00	.00	1,000.00
01-310-100	REAL ESTATE TRANSFER TAXES	1,104,847.09	750,000.00	1,000,000.00	800,000.00
01-310-510	LOCAL SERVICES TAX	494,197.07	450,000.00	494,000.00	450,000.00
	Total LOCAL TAX ENABLING ACT TAXES:	9,594,032.91	8,401,000.00	9,411,000.00	8,651,000.00
BUSINESS LICENSES/PERMITS					
01-321-640	CONTRACTOR REGISTRATIONS	30,000.00	20,000.00	29,000.00	20,000.00
01-321-800	CABLE TELEVISION FRANCHISE	373,856.73	390,000.00	360,000.00	360,000.00
01-321-810	LEASE REVENUE	47,995.34	28,000.00	30,000.00	28,000.00
01-321-820	VENDOR PERMIT FEES	4,800.00	2,000.00	6,000.00	2,000.00
	Total BUSINESS LICENSES/PERMITS:	456,652.07	440,000.00	425,000.00	410,000.00
NON-BUSINESS LICENSES/PERMITS					
01-322-820	STREET OPENING PERMITS	45,756.00	20,000.00	45,000.00	25,000.00
	Total NON-BUSINESS LICENSES/PERMITS:	45,756.00	20,000.00	45,000.00	25,000.00
FINES/FORFEITURES/SETTLEMENTS					
01-331-110	VEHICLE CODE VIOLATIONS	38,269.91	40,000.00	40,000.00	40,000.00

Account Number	Title	2025 Actual	2026 Budget	2026 Projection	2027 Budget
01-331-120	NON-VEHICLE CODE VIOLATIONS	9,344.50	6,000.00	8,000.00	6,000.00
	Total FINES/FORFEITURES/SETTLEMENTS:	47,614.41	46,000.00	48,000.00	46,000.00
INTEREST & DIVIDENDS					
01-341-000	INTEREST ON INVESTMENTS	293,741.16	175,000.00	300,000.00	175,000.00
01-341-140	INSURANCE DIVIDENDS	61,155.08	37,000.00	25,000.00	35,000.00
	Total INTEREST & DIVIDENDS:	354,896.24	212,000.00	325,000.00	210,000.00
STATE SHARED REVENUE					
01-355-010	PUBLIC UTILITY REALTY TAXES	12,788.59	10,000.00	10,000.00	10,000.00
01-355-050	BEVERAGE LICENSE TRANSFER	.00	1,000.00	.00	1,000.00
01-355-080	BEVERAGE LICENSE FEES	5,400.00	5,000.00	5,400.00	5,000.00
01-355-110	STATE AID FOR PENSIONS	513,703.56	425,000.00	666,762.78	425,000.00
01-355-120	PENN-DOT PLOWING CONTRACT	41,659.19	.00	.00	.00
	Total STATE SHARED REVENUE:	573,551.34	441,000.00	682,162.78	441,000.00
GENERAL GOVERNMENT					
01-361-310	LAND DEVELOPMENT FEES	15,950.00	10,000.00	27,000.00	10,000.00
01-361-340	CONDITIONAL USE FEES	4,000.00	2,500.00	7,000.00	2,500.00
01-361-345	ZONING HEARING BOARD FEES	26,870.00	25,000.00	30,000.00	25,000.00
01-361-400	PLAN REVIEW FEES	8,840.00	10,000.00	3,500.00	5,000.00
01-361-500	SALE OF MAPS AND PUBLICATIONS	.00	100.00	.00	100.00
	Total GENERAL GOVERNMENT:	55,660.00	47,600.00	67,500.00	42,600.00
PUBLIC SAFETY					
01-362-100	SCHOOL RESOURCE OFFICER-CRSD	207,917.00	215,400.00	215,400.00	220,000.00
01-362-110	SALE OF POLICE REPORTS	8,549.52	6,000.00	6,000.00	6,000.00
01-362-120	SECURITY ALARM FEES/PENALTIES	2,325.00	5,000.00	4,000.00	4,000.00
01-362-210	SALE OF FIRE REPORTS	280.00	.00	.00	.00
01-362-410	BUILDING PERMITS	431,900.00	215,000.00	450,000.00	300,000.00
01-362-420	ELECTRICAL PERMITS	59,175.00	25,000.00	65,000.00	30,000.00
01-362-430	PLUMBING PERMITS	44,166.00	30,000.00	50,000.00	30,000.00
01-362-440	ZONING PERMITS	30,330.00	20,000.00	32,000.00	25,000.00
01-362-450	OCCUPANCY PERMITS	22,440.00	15,000.00	22,000.00	15,000.00
01-362-460	MECHANICAL PERMITS	149,993.50	70,000.00	190,000.00	75,000.00
01-362-470	FIRE SAFETY PERMITS	22,466.00	12,000.00	16,000.00	12,000.00

Account Number	Title	2025 Actual	2026 Budget	2026 Projection	2027 Budget
	Total PUBLIC SAFETY:	979,542.02	613,400.00	1,050,400.00	717,000.00
CHARGES FOR SERVICES					
01-363-200	WRIGHTSTOWN TWP. POLICE SERV.	979,968.96	1,029,000.00	1,029,000.00	1,080,450.00
01-363-600	POLICE FINGER PRINTING SERVICE	350.00	1,000.00	550.00	1,000.00
01-363-700	NEWTOWN BOROUGH FIRE SERVICES	410.00-	.00	.00	.00
	Total CHARGES FOR SERVICES:	979,908.96	1,030,000.00	1,029,550.00	1,081,450.00
SANITATION					
01-364-100	RECYCLING CONTAINER SALES	12.00	.00	.00	.00
	Total SANITATION:	12.00	.00	.00	.00
CHARGES FOR SERVICES - REC					
01-367-100	RECREATION PROGRAMS	791,461.55	650,000.00	850,000.00	675,000.00
01-367-101	PROGRAM REFUNDS	2,322.50-	.00	2,500.00-	.00
01-367-302	FIELD USE FEES	20,682.00	10,000.00	20,000.00	18,000.00
	Total CHARGES FOR SERVICES - REC:	809,821.05	660,000.00	867,500.00	693,000.00
MISCELLANEOUS REVENUE					
01-380-010	MISCELLANEOUS REVENUE	745.29	.00	210.00	.00
	Total MISCELLANEOUS REVENUE:	745.29	.00	210.00	.00
ESCROW ADMINISTRATION					
01-383-100	ADMINISTRATION FEES	44,976.88	40,000.00	40,000.00	40,000.00
	Total ESCROW ADMINISTRATION:	44,976.88	40,000.00	40,000.00	40,000.00
CONTRIBUTIONS & GRANTS					
01-387-060	STATE & FEDERAL GRANTS	49,989.32	37,500.00	25,000.00	.00
01-387-065	RECYCLING GRANT	.00	65,000.00	142,638.00	65,000.00
01-387-400	PARKS/RECREATION CONTRIBUTIONS	2,955.63	.00	1,246.00	2,000.00
	Total CONTRIBUTIONS & GRANTS:	52,944.95	102,500.00	168,884.00	67,000.00
SALE OF PROPERTY/ INS PROCEEDS					

Account Number	Title	2025 Actual	2026 Budget	2026 Projection	2027 Budget
01-391-100	SALE OF PROPERTY	28,463.70	10,000.00	10,000.00	10,000.00
01-391-200	INSURANCE CLAIM PROCEEDS	6,582.67	.00	770.00	.00
	Total SALE OF PROPERTY/ INS PROCEEDS:	35,046.37	10,000.00	10,770.00	10,000.00
INTERFUND TRANSFERS					
01-392-004	TRANSFER FROM ARPA	153.39	.00	.00	.00
01-392-007	TRANSFER FROM 27TH PR FUND	170,900.00	.00	.00	.00
	Total INTERFUND TRANSFERS:	171,053.39	.00	.00	.00
INTERFUND TRANSFERS					
01-395-000	PRIOR YEAR REFUNDS	4,425.28-	.00	2,300.00	.00
	Total INTERFUND TRANSFERS:	4,425.28-	.00	2,300.00	.00
REIMBURSEMENTS					
01-396-105	REIMBURSEMENTS - MISCELLANEOU	23,534.20	2,000.00	2,000.00	2,000.00
01-396-120	REIMBURSEMENT-POSTAGE	.00	.00	.00	.00
01-396-130	POLICE SERVICES	70,493.56	45,000.00	60,000.00	45,000.00
01-396-300	REIMBURSEMENT-CROSSING GUARD	3,580.35	4,000.00	.00	.00
	Total REIMBURSEMENTS:	97,608.11	51,000.00	62,000.00	47,000.00
LEGISLATIVE BODY					
01-400-110	BOARD SALARIES	20,625.00	26,205.00	26,205.00	26,205.00
01-400-141	SUPPORT STAFF SALARIES	1,630.98	3,000.00	3,000.00	3,000.00
01-400-161	FICA/MEDICARE	1,702.50	1,775.00	1,775.00	2,235.00
01-400-310	PROFESSIONAL SERVICES	7,409.49	7,500.00	7,500.00	7,500.00
01-400-319	OPERATING SUPPLIES	827.97	1,500.00	1,000.00	1,500.00
01-400-420	SUBSCRIPTIONS & MEMBERSHIPS	6,531.00	4,000.00	4,000.00	4,000.00
01-400-465	TRAINING & MEETINGS	.00	1,000.00	500.00	1,000.00
	Total LEGISLATIVE BODY:	38,726.94	44,980.00	43,980.00	45,440.00
EXECUTIVE					
01-401-121	MANAGEMENT SALARIES	311,296.46	321,500.00	321,500.00	350,000.00
01-401-143	SUPPORT STAFF SALARIES	85,358.34	88,000.00	88,000.00	93,000.00
01-401-153	DISABILITY INSURANCE	4,350.58	4,070.00	4,085.00	5,100.00
01-401-154	HSA CONTRIBUTION	6,250.00	6,250.00	6,250.00	6,250.00

Account Number	Title	2025 Actual	2026 Budget	2026 Projection	2027 Budget
01-401-156	MEDICAL INSURANCE	83,190.35	100,900.00	87,000.00	106,930.00
01-401-158	GROUP LIFE INSURANCE	1,587.30	1,485.00	1,485.00	1,900.00
01-401-161	FICA/MEDICARE	29,374.07	30,700.00	30,700.00	34,285.00
01-401-319	OPERATING SUPPLIES	1,143.07	6,000.00	4,000.00	6,000.00
01-401-320	COMMUNICATIONS	988.80	1,200.00	1,200.00	1,200.00
01-401-331	TRAVEL EXPENSE	.00	.00	.00	.00
01-401-420	SUBSCRIPTIONS & MEMBERSHIPS	1,818.85	2,000.00	1,000.00	2,000.00
01-401-451	VEHICLE MAINTENANCE	233.53	1,000.00	1,000.00	1,000.00
01-401-460	TRAINING AND SEMINARS	.00	5,000.00	2,500.00	5,000.00
Total EXECUTIVE:		525,591.35	568,105.00	548,720.00	612,665.00
FINANCIAL ADMINISTRATION					
01-402-122	MANAGEMENT SALARIES	125,183.31	187,000.00	.00	75,000.00
01-402-144	SUPPORT STAFF SALARIES	161,112.13	166,000.00	168,000.00	172,010.00
01-402-153	DISABILITY INSURANCE	3,339.44	4,000.00	1,675.00	3,000.00
01-402-154	HSA CONTRIBUTION	5,000.00	3,750.00	2,500.00	2,500.00
01-402-156	MEDICAL INSURANCE	56,194.99	67,200.00	48,000.00	52,425.00
01-402-157	HRA CONTRIBUTION	.00	1,250.00	1,250.00	1,250.00
01-402-158	GROUP LIFE INSURANCE	721.50	670.00	450.00	600.00
01-402-161	FICA/MEDICARE	21,653.38	26,550.00	15,000.00	19,065.00
01-402-310	PROFESSIONAL SERVICES	64,937.62	50,000.00	185,000.00	215,000.00
01-402-319	OPERATING SUPPLIES	2,244.40	3,000.00	3,000.00	3,000.00
01-402-420	SUBSCRIPTIONS & MEMBERSHIPS	600.00	200.00	200.00	250.00
01-402-460	TRAINING & SEMINARS	1,313.30	2,500.00	2,500.00	2,500.00
Total FINANCIAL ADMINISTRATION:		442,300.07	512,120.00	427,575.00	546,600.00
TAX COLLECTION					
01-403-114	COMPENSATION	28,036.80	27,000.00	27,000.00	27,000.00
01-403-161	FICA/MEDICARE	2,144.88	2,025.00	2,070.00	2,070.00
01-403-310	PROFESSIONAL SERVICES	110,212.08	110,000.00	110,000.00	.00
01-403-319	OPERATING SUPPLIES	.00	500.00	500.00	500.00
01-403-340	ADVERTISING & PRINTING	3,473.74	4,000.00	4,000.00	4,000.00
Total TAX COLLECTION:		143,867.50	143,525.00	143,570.00	33,570.00
LEGAL SERVICES					
01-404-301	TOWNSHIP SOLICITOR	74,848.64	85,000.00	85,000.00	85,000.00
01-404-310	PROFESSIONAL SERVICES	44,711.10	65,000.00	50,000.00	60,000.00

Account Number	Title	2025 Actual	2026 Budget	2026 Projection	2027 Budget
Total LEGAL SERVICES:		119,559.74	150,000.00	135,000.00	145,000.00
GENERAL ADMINISTRATION					
01-406-319	OPERATING SUPPLIES	4,679.69	5,000.00	5,000.00	5,000.00
01-406-320	COMMUNICATIONS	25,965.69	30,000.00	26,000.00	30,000.00
01-406-325	POSTAGE	4,860.37	6,000.00	4,500.00	5,000.00
01-406-329	EQUIPMENT MAINTENANCE	.00	400.00	300.00	400.00
01-406-340	ADVERTISING & PRINTING	2,101.60	9,500.00	5,500.00	7,500.00
01-406-375	CONTRACTED SERVICES	5,625.47	15,000.00	15,000.00	15,000.00
01-406-472	CREDIT CARD FEES	61,524.29	45,000.00	130,000.00	130,000.00
Total GENERAL ADMINISTRATION:		104,757.11	110,900.00	186,300.00	192,900.00
TECHNOLOGY					
01-407-122	MANAGEMENT SALARIES	.00	110,000.00	73,000.00	125,000.00
01-407-144	SUPPORT STAFF SALARIES	72,854.07	74,900.00	75,000.00	.00
01-407-153	DISABILITY INSURANCE	901.81	2,000.00	1,200.00	1,510.00
01-407-154	HSA CONTRIBUTION	2,500.00	5,000.00	4,167.00	2,500.00
01-407-156	MEDICAL INSURANCE	35,200.17	86,200.00	45,000.00	35,470.00
01-407-158	GROUP LIFE INSURANCE	240.50	500.00	500.00	260.00
01-407-161	FICA/MEDICARE	5,254.17	13,900.00	12,000.00	9,675.00
01-407-310	PROFESSIONAL SERVICES	23,526.38	25,000.00	20,000.00	20,000.00
01-407-319	OPERATING SUPPLIES	4,875.96	8,500.00	8,500.00	8,500.00
01-407-320	COMMUNICATIONS	304.86	550.00	400.00	400.00
01-407-329	EQUIPMENT MAINTENANCE	3,894.00	4,000.00	4,000.00	4,000.00
01-407-375	CONTRACTED SERVICES	88,055.15	95,000.00	95,000.00	125,540.00
01-407-460	TRAINING & MEETINGS	.00	3,000.00	3,000.00	2,500.00
Total TECHNOLOGY:		237,607.07	428,550.00	341,767.00	335,355.00
ENGINEERING					
01-408-313	TOWNSHIP ENGINEER	91,168.03	60,000.00	80,000.00	60,000.00
01-408-314	ENGINEERING-ROAD PROGRAM	18,342.24	15,000.00	15,000.00	40,000.00
01-408-316	TRAFFIC ENGINEER	.00	15,000.00	20,000.00	15,000.00
01-408-318	STORM WATER ENGINEER	25,096.50	30,000.00	30,000.00	30,000.00

Account Number	Title	2025 Actual	2026 Budget	2026 Projection	2027 Budget
Total ENGINEERING:		134,606.77	120,000.00	145,000.00	145,000.00
GOVERNMENT BUILDINGS/PLANT					
01-409-146	SUPPORT STAFF SALARIES	66,075.43	67,900.00	.00	.00
01-409-161	FICA/MEDICARE	5,054.73	5,090.00	.00	.00
01-409-319	OPERATING SUPPLIES	8,136.67	10,000.00	4,600.00	10,000.00
01-409-360	UTILITIES	90,583.78	80,000.00	84,000.00	80,000.00
01-409-373	MAINTENANCE BUILDINGS/GROUND	35,666.34	50,000.00	80,000.00	50,000.00
01-409-374	TOWNSHIP TRAIL MAINTENANCE	624.51	1,000.00	.00	1,000.00
01-409-375	CONTRACTED SERVICES	55,676.35	72,570.00	70,000.00	72,570.00
01-409-380	LEASE EXPENSE	800.00	400.00	400.00	400.00
Total GOVERNMENT BUILDINGS/PLANT:		262,617.81	286,960.00	239,000.00	213,970.00
POLICE SERVICES					
01-410-122	MANAGEMENT SALARIES	475,319.99	492,000.00	492,000.00	535,000.00
01-410-123	OFFICERS SALARIES	3,828,116.97	4,050,000.00	4,050,000.00	4,200,725.00
01-410-125	OVERTIME SALARIES	116,058.34	170,000.00	170,000.00	170,000.00
01-410-127	REIMBURSABLE OVERTIME SALARIES	.00	20,000.00	.00	20,000.00
01-410-128	SALARY-COMPENSATORY TIME	156,508.71	150,000.00	170,000.00	175,000.00
01-410-144	SUPPORT STAFF SALARIES	286,337.86	294,581.00	306,000.00	315,323.00
01-410-146	CROSSING GUARD SALARIES	3,172.40	9,000.00	.00	.00
01-410-148	EDUCATION PAY	32,400.00	30,600.00	31,350.00	33,750.00
01-410-149	HOLIDAY PAY	246,028.32	300,000.00	300,000.00	300,000.00
01-410-153	DISABILITY INSURANCE	51,405.33	50,000.00	50,000.00	60,000.00
01-410-154	HSA CONTRIBUTION	83,063.31	105,560.00	105,880.00	109,420.00
01-410-156	MEDICAL INSURANCE	983,270.46	1,300,000.00	1,150,000.00	1,387,380.00
01-410-157	HRA CONTRIBUTION	2,337.28	2,220.00	2,220.00	3,940.00
01-410-158	GROUP LIFE INSURANCE	9,897.50	9,600.00	9,300.00	10,975.00
01-410-161	FICA/MEDICARE	395,255.27	416,000.00	416,000.00	444,600.00
01-410-231	MOTOR FUEL	79,575.23	100,000.00	100,000.00	103,000.00
01-410-238	CLOTHING & UNIFORMS	39,038.93	41,200.00	41,200.00	40,000.00
01-410-239	AMMUNITION	27,954.24	18,500.00	18,500.00	22,500.00
01-410-260	MINOR EQUIPMENT	10,672.94	20,000.00	20,000.00	20,000.00
01-410-261	SHOE ALLOWANCE	5,600.00	6,400.00	6,400.00	6,400.00
01-410-315	PROGRAM SUPPLIES/DONATIONS	6,116.67	5,000.00	5,258.04	5,000.00
01-410-319	OPERATING SUPPLIES	18,826.29	25,000.00	25,000.00	25,750.00
01-410-320	COMMUNICATION	22,595.35	20,600.00	20,600.00	21,500.00
01-410-329	EQUIPMENT MAINTENANCE	196.00-	3,500.00	3,500.00	3,500.00

Account Number	Title	2025 Actual	2026 Budget	2026 Projection	2027 Budget
01-410-340	ADVERTISING/PRINTING	1,737.95	3,100.00	3,100.00	3,100.00
01-410-375	CONTRACTED SERVICES	89,053.79	102,625.00	102,625.00	116,000.00
01-410-420	SUBSCRIPTIONS & MEMBERSHIPS	2,958.00	3,000.00	3,000.00	3,000.00
01-410-451	VEHICLE MAINTENANCE	21,044.61	40,000.00	40,000.00	55,000.00
01-410-460	TRAINING & MEETINGS	42,273.09	46,000.00	46,000.00	46,000.00
01-410-700	CAPITAL PURCHASES	.00	.00	.00	.00
	Total POLICE SERVICES:	7,036,422.83	7,834,486.00	7,687,933.04	8,236,863.00
CODE ENFORCEMENT & ZONING					
01-414-122	MANAGEMENT SALARIES	.00	.00	.00	150,000.00
01-414-144	SALARY - SUPPORT STAFF	104,108.75	124,900.00	130,800.00	217,515.00
01-414-153	DISABILITY INSURANCE	1,458.96	1,490.00	2,065.00	4,000.00
01-414-154	HSA CONTRIBUTION	5,312.51	5,000.00	3,750.00	8,750.00
01-414-156	MEDICAL INSURANCE	61,692.16	86,100.00	75,000.00	152,520.00
01-414-158	GROUP LIFE INSURANCE	407.00	445.00	600.00	1,000.00
01-414-161	FICA/MEDICARE	7,668.38	9,370.00	11,000.00	28,440.00
01-414-310	PROFESSIONAL SERVICES	487,215.76	350,000.00	522,600.00	299,000.00
01-414-311	INSPECTION SERVICES	.00	1,000.00	500.00	1,000.00
01-414-319	OPERATING SUPPLIES	2,261.71	3,000.00	3,000.00	3,000.00
01-414-340	ADVERTISING/PRINTING	.00	2,000.00	1,000.00	1,000.00
01-414-375	CONTRACTED SERVICES	5,442.04	6,000.00	6,000.00	6,000.00
	Total CODE ENFORCEMENT & ZONING:	675,567.27	589,305.00	756,315.00	872,225.00
PLANNING COMMISSION					
01-416-141	SUPPORT STAFF SALARIES	1,147.00	3,500.00	3,500.00	3,500.00
01-416-161	FICA/MEDICARE	87.76	265.00	265.00	265.00
01-416-310	PROFESSIONAL SERVICES	20,711.48	25,000.00	20,000.00	25,000.00
01-416-319	OPERATING SUPPLIES	.00	750.00	350.00	750.00
	Total PLANNING COMMISSION:	21,946.24	29,515.00	24,115.00	29,515.00
ZONING HEARING BOARD					
01-418-116	SALARIES-ZONING HEARING BOARD	2,700.00	6,000.00	6,000.00	6,000.00
01-418-161	FICA/MEDICARE	206.55	450.00	450.00	450.00
01-418-310	PROFESSIONAL SERVICES	28,778.00	36,000.00	32,000.00	36,000.00
01-418-319	OPERATING SUPPLIES	.00	500.00	250.00	500.00
01-418-340	ADVERTISING/PRINTING	6,710.08	8,000.00	8,000.00	8,000.00

Account Number	Title	2025 Actual	2026 Budget	2026 Projection	2027 Budget
Total ZONING HEARING BOARD:		38,394.63	50,950.00	46,700.00	50,950.00
SANITATION					
01-427-310	PROFESSIONAL SERVICES	13,720.00	14,130.00	16,660.00	17,160.00
01-427-442	SPECIAL RECYCLING	11,970.10	14,000.00	6,400.00	12,000.00
Total SANITATION:		25,690.10	28,130.00	23,060.00	29,160.00
PUBLIC WORKS					
01-430-122	MANAGEMENT SALARIES	120,517.66	125,000.00	125,000.00	135,000.00
01-430-125	OVERTIME	27,597.79	7,000.00	7,000.00	7,000.00
01-430-145	SUPPORT STAFF SALARIES	616,322.51	710,000.00	680,000.00	661,000.00
01-430-153	DISABILITY INSURANCE	9,982.96	9,520.00	9,200.00	9,900.00
01-430-154	HSA CONTRIBUTION	15,791.67	14,750.00	15,375.00	15,625.00
01-430-156	MEDICAL INSURANCE	255,157.85	309,800.00	280,000.00	288,315.00
01-430-157	HRA CONTRIBUTION	4,572.86	6,250.00	5,000.00	2,500.00
01-430-158	GROUP LIFE INSURANCE	2,523.40	2,400.00	2,400.00	2,425.00
01-430-161	FICA/MEDICARE	59,201.68	66,000.00	66,000.00	65,100.00
01-430-231	MOTOR FUEL	24,447.89	30,000.00	30,000.00	30,000.00
01-430-238	UNIFORMS	15,187.19	13,780.00	13,780.00	13,780.00
01-430-260	MINOR EQUIPMENT	12,665.31	12,000.00	12,000.00	12,000.00
01-430-319	OPERATING SUPPLIES	19,372.98	20,000.00	20,000.00	20,000.00
01-430-320	COMMUNICATION	3,442.18	4,350.00	2,500.00	4,350.00
01-430-329	EQUIPMENT MAINTENANCE	6,607.99	5,500.00	5,500.00	5,500.00
01-430-375	CONTRACTED SERVICES	3,990.59	8,550.00	6,500.00	10,350.00
01-430-384	EQUIPMENT RENTAL	.00	1,500.00	.00	1,500.00
01-430-420	SUBSCRIPTIONS & MEMBERSHIPS	.00	200.00	.00	200.00
01-430-451	VEHICLE MAINTENANCE	34,675.25	40,000.00	55,000.00	40,000.00
01-430-460	TRAINING & SEMINARS	4,239.00	1,000.00	1,500.00	1,000.00
01-430-600	ROAD PROGRAM CONSTRUCTION	.00	350,000.00	250,000.00	350,000.00
Total PUBLIC WORKS:		1,236,296.76	1,737,600.00	1,586,755.00	1,675,545.00
SNOW & ICE REMOVAL					
01-432-125	OVERTIME SALARIES	24,296.86	40,000.00	40,000.00	40,000.00
01-432-319	OPERATING SUPPLIES	11,388.02	10,000.00	16,500.00	10,000.00
01-432-374	EQUIPMENT MAINTENANCE	31,918.80	25,000.00	25,000.00	25,000.00
01-432-375	CONTRACTED SERVICES	57,025.00	67,000.00	110,000.00	77,000.00

Account Number	Title	2025 Actual	2026 Budget	2026 Projection	2027 Budget
	Total SNOW & ICE REMOVAL:	124,628.68	142,000.00	191,500.00	152,000.00
TRAFFIC SIGNALS & SIGNS					
01-433-200	SIGN MATERIALS	11,669.56	12,000.00	12,000.00	12,000.00
01-433-319	OPERATING SUPPLIES	4,429.04	5,000.00	4,000.00	5,000.00
01-433-320	COMMUNICATIONS	543.25	600.00	600.00	600.00
01-433-360	UTILITIES	5,987.35	5,500.00	5,950.00	5,500.00
01-433-374	REPAIRS & MAINTENANCE	58,044.12	45,000.00	61,000.00	45,000.00
01-433-375	CONTRACTED SERVICES	15,733.51	13,300.00	7,150.00	13,300.00
	Total TRAFFIC SIGNALS & SIGNS:	96,406.83	81,400.00	90,700.00	81,400.00
STREET LIGHTS					
01-434-360	UTILITIES	171,198.80	171,000.00	143,000.00	160,000.00
01-434-374	REPAIRS & MAINTENANCE	80,025.65	70,000.00	70,000.00	70,000.00
	Total STREET LIGHTS:	251,224.45	241,000.00	213,000.00	230,000.00
STORM SEWERS & DRAINS					
01-436-319	OPERATING SUPPLIES	20,421.84	35,000.00	25,000.00	30,000.00
01-436-370	CURB MAINTENANCE	1,763.56	8,000.00	2,000.00	8,000.00
	Total STORM SEWERS & DRAINS:	22,185.40	43,000.00	27,000.00	38,000.00
PARKS & RECREATION					
01-451-122	MANAGEMENT SALARIES	85,297.70	98,500.00	91,000.00	198,000.00
01-451-144	SUPPORT STAFF SALARIES	165,446.46	186,121.00	165,000.00	77,620.00
01-451-153	DISABILITY INSURANCE	2,982.46	2,835.00	2,960.00	3,550.00
01-451-154	HSA CONTRIBUTION	6,250.00	3,750.00	3,750.00	3,750.00
01-451-156	MEDICAL INSURANCE	75,019.43	91,250.00	83,000.00	96,765.00
01-451-157	HRA CONTRIBUTION	.00	2,500.00	2,500.00	2,500.00
01-451-158	GROUP LIFE INSURANCE	721.50	670.00	670.00	765.00
01-451-161	FICA/MEDICARE	28,033.58	27,500.00	27,500.00	31,280.00
01-451-306	PROGRAM INSTRUCTORS	203,509.68	200,000.00	225,000.00	220,000.00
01-451-307	SUMMER STAFF EXPENSE	125,246.89	115,000.00	130,000.00	130,000.00
01-451-308	SUMMER CAMP EXPENSE	115,644.58	100,000.00	120,000.00	120,000.00
01-451-319	OPERATING SUPPLIES	343.86	3,500.00	3,000.00	3,500.00
01-451-320	COMMUNICATIONS	2,443.56	2,500.00	2,500.00	2,500.00
01-451-340	ADVERTISING & PRINTING	7,734.21	6,500.00	8,500.00	8,000.00

Account Number	Title	2025 Actual	2026 Budget	2026 Projection	2027 Budget
01-451-375	CONTRACTED SERVICES	9,070.00	9,500.00	9,880.00	10,000.00
01-451-420	SUBSCRIPTIONS & MEMBERSHIPS	1,570.00	750.00	1,000.00	750.00
01-451-460	TRAINING & MEETINGS	2,673.93	4,000.00	4,000.00	5,000.00
01-451-470	PROGRAM EXPENSE	5,107.95	8,000.00	8,000.00	8,000.00
	Total PARKS & RECREATION:	837,095.79	862,876.00	888,260.00	921,980.00
PARK MAINTENANCE					
01-454-231	MOTOR FUEL	3,786.67	10,000.00	4,800.00	6,000.00
01-454-319	OPERATING SUPPLIES	6,053.95	5,500.00	4,600.00	5,500.00
01-454-360	UTILITIES	12,810.92	10,000.00	8,600.00	10,000.00
01-454-373	REPAIRS & MAINTENANCE	26,858.30	15,000.00	10,000.00	15,000.00
01-454-374	EQUIPMENT REPAIRS	11,178.31	12,000.00	12,000.00	12,000.00
01-454-375	CONTRACTED SERVICES	27,076.87	36,420.00	34,000.00	36,420.00
01-454-383	CLARK HOUSE MAINTENANCE	3,932.06	9,000.00	9,000.00	4,000.00
01-454-451	VEHICLE MAINTENANCE	919.48	1,500.00	1,200.00	1,500.00
	Total PARK MAINTENANCE:	92,616.56	99,420.00	84,200.00	90,420.00
ENVIRONMENTAL ADV. COUNCIL					
01-464-319	OPERATING SUPPLIES	300.00	350.00	200.00	350.00
	Total ENVIRONMENTAL ADV. COUNCIL:	300.00	350.00	200.00	350.00
HIST./ARCH. REVIEW BOARD					
01-465-141	SUPPORT STAFF SALARIES	.00	350.00	.00	350.00
01-465-161	FICA/MEDICARE	.00	25.00	.00	25.00
	Total HIST./ARCH. REVIEW BOARD:	.00	375.00	.00	375.00
JOINT HISTORIC COMMISSION					
01-467-319	OPERATING SUPPLIES	.00	.00	.00	300.00
	Total JOINT HISTORIC COMMISSION:	.00	.00	.00	300.00
JOINT ZONING COUNCIL					
01-469-550	JOINT ZONING COUNCIL	.00	6,000.00	10,633.00	10,000.00

Account Number	Title	2025 Actual	2026 Budget	2026 Projection	2027 Budget
Total JOINT ZONING COUNCIL:		.00	6,000.00	10,633.00	10,000.00
INSURANCE					
01-486-350	PROPERTY & LIABILITY INSURANCE	283,983.00	350,000.00	264,000.00	310,000.00
01-486-351	PROFESSIONAL BONDS	2,372.00	2,500.00	2,500.00	2,500.00
01-486-352	WORKER'S COMP INSURANCE	69,356.00	191,000.00	126,000.00	200,000.00
01-486-353	UNEMPLOYMENT COMP INSURANCE	8,840.16	25,000.00	20,000.00	20,000.00
Total INSURANCE:		364,551.16	568,500.00	412,500.00	532,500.00
EMPLOYEE BENEFITS					
01-487-000	POLICE PENSION PLAN	452,138.92	421,044.00	592,908.00	477,320.00
01-487-160	NON-UNIFORM PENSION PLAN	.00	.00	.00	.00
01-487-163	401 D.C. PLAN/NON-UNIFORM	89,667.10	83,700.00	83,700.00	100,000.00
01-487-164	ACTUARIAL FEES	.00	10,000.00	5,500.00	10,000.00
01-487-176	MGMT VACATION TIME PAYMENT	22,120.48	20,000.00	20,000.00	25,000.00
01-487-177	SICK LEAVE BUY BACK	28,634.47	40,000.00	30,000.00	40,000.00
01-487-178	DEFERRED COMPENSATION PLAN	190,286.60	260,200.00	260,000.00	260,000.00
01-487-180	SALARY/SEVERANCE ADJUSTMENT	.00	200,000.00	.00	200,000.00
01-487-355	HUMAN RESOURCE PROGRAMS	8,259.84	8,000.00	8,000.00	9,000.00
01-487-356	MEDICAL CO-PAY REIMBURSEMENT	8,536.03	10,000.00	9,500.00	10,000.00
Total EMPLOYEE BENEFITS:		799,643.44	1,052,944.00	1,009,608.00	1,131,320.00
INTERFUND TRANSFERS					
01-492-021	TRANSFER TO RECREATION CAPITAL	.00	450,000.00	450,000.00	.00
01-492-035	TRANSFER TO HIGHWAY AID	1,275.00	.00	.00	.00
01-492-060	TRANSFER TO HYDRANT FUND	.00	.00	100,000.00	.00
01-492-070	TRANSFER TO CAPITAL PROJECTS	741,870.35	653,605.00	653,605.00	736,780.00
01-492-071	TRANSFER TO FIRE PROTECTION	2,011,615.00	.00	.00	.00
Total INTERFUND TRANSFERS:		2,754,760.35	1,103,605.00	1,203,605.00	736,780.00
OTHER TRANSFERS					
01-493-100	27th PAY FUND	20,000.00	20,000.00	20,000.00	20,000.00

Account Number	Title	2025 Actual	2026 Budget	2026 Projection	2027 Budget
Total OTHER TRANSFERS:		20,000.00	20,000.00	20,000.00	20,000.00
01 - GENERAL FUND Revenue Total:		22,320,204.80	18,916,097.00	21,625,120.78	19,129,875.00
01 - GENERAL FUND Expenditure Total:		16,407,364.85	16,856,596.00	16,486,996.04	17,110,183.00
Total 01 - GENERAL FUND:		5,912,839.95	2,059,501.00	5,138,124.74	2,019,692.00

2027 PRELIMINARY BUDGET

03 - FIRE PROTECTION FUND

Account Number	Title	2025 Actual	2026 Budget	2026 Projection	2027 Budget
03 - FIRE PROTECTION FUND					
FUND BALANCE					
03-300-100	FUND BALANCE FORWARD	190,541.16	842,233.00	1,045,229.00	524,824.00
	Total FUND BALANCE:	190,541.16	842,233.00	1,045,229.00	524,824.00
REAL PROPERTY TAXES					
03-301-100	REAL ESTATE TAXES - CURRENT	1,361,100.67	2,322,330.00	2,355,000.00	3,316,780.00
03-301-200	REAL ESTATE TAXES - PRIOR	9,826.27	200.00	200.00	200.00
03-301-400	REAL ESTATE TAXES-DELINQUENT	11,741.71	1,500.00	10,000.00	1,500.00
03-301-600	REAL ESTATE TAXES - INTERIM	2,528.45	500.00	500.00	500.00
	Total REAL PROPERTY TAXES:	1,385,197.10	2,324,530.00	2,365,700.00	3,318,980.00
FEDERAL GRANTS					
03-351-200	FEMA GRANTS	494,891.30	527,500.00	527,500.00	150,000.00
	Total FEDERAL GRANTS:	494,891.30	527,500.00	527,500.00	150,000.00
STATE SHARED REVENUE					
03-355-100	FOREIGN FIRE INSURANCE PREM.	150,030.86	120,000.00	120,000.00	120,000.00
	Total STATE SHARED REVENUE:	150,030.86	120,000.00	120,000.00	120,000.00
STATE SHARED REVENUE					
03-357-010	OPERATING GRANTS	3,720.00	.00	.00	.00
	Total STATE SHARED REVENUE:	3,720.00	.00	.00	.00
PUBLIC SAFETY					
03-362-106	NEWTOWN BORO EMA SERVICES	2,700.00	2,700.00	2,700.00	2,700.00
03-362-200	FIRE PREVENTION INSPECTIONS	140,355.01	150,000.00	138,000.00	140,000.00
03-362-210	SALE OF FIRE REPORTS	270.00	100.00	240.00	100.00
03-362-500	ESD SERVICES	1,297.45	.00	.00	.00
	Total PUBLIC SAFETY:	144,622.46	152,800.00	140,940.00	142,800.00
CHARGES FOR SERVICES					
03-363-700	NEWTOWN BORO FIRE SERVICES	191,856.00	267,000.00	275,000.00	400,000.00

Account Number	Title	2025 Actual	2026 Budget	2026 Projection	2027 Budget
	Total CHARGES FOR SERVICES:	191,856.00	267,000.00	275,000.00	400,000.00
CHARGES FOR SERVICES					
03-383-100	ADMINISTRATION FEES	155.65	.00	.00	.00
	Total CHARGES FOR SERVICES:	155.65	.00	.00	.00
SALE OF PROPERTY/ INS PROCEEDS					
03-391-100	SALE OF PROPERTY	.00	.00	2,600.00	.00
	Total SALE OF PROPERTY/ INS PROCEEDS:	.00	.00	2,600.00	.00
INTERFUND TRANSFERS					
03-392-007	TRANSFER FROM 27TH PR FUND	56,000.00	.00	.00	.00
03-392-100	TRANSFER FROM GENERAL FUND	2,011,615.00	.00	.00	.00
	Total INTERFUND TRANSFERS:	2,067,615.00	.00	.00	.00
FIRE PROTECTION SERVICES					
03-411-000	ESD EXPENDITURES	4,189.34	1,300.00	.00	.00
03-411-122	MANAGEMENT SALARIES	268,608.51	277,000.00	277,000.00	305,000.00
03-411-125	OVERTIME	69,671.59	65,000.00	110,000.00	75,000.00
03-411-144	SUPPORT STAFF SALARIES	1,079,448.59	1,385,000.00	1,300,000.00	1,407,000.00
03-411-148	EDUCATION PAY	6,150.00	6,900.00	6,900.00	7,500.00
03-411-149	HOLIDAY PAY	82,128.72	93,600.00	93,600.00	96,000.00
03-411-153	DISABILITY INSURANCE	16,330.62	18,500.00	17,000.00	19,500.00
03-411-154	HSA CONTRIBUTION	19,729.19	29,000.00	24,000.00	21,875.00
03-411-156	HEALTH INSURANCE	312,118.35	435,500.00	380,000.00	442,083.00
03-411-157	HRA CONTRIBUTION	2,500.00	2,500.00	2,500.00	2,500.00
03-411-158	GROUP LIFE INSURANCE	3,996.00	6,100.00	4,500.00	4,720.00
03-411-161	FICA/MEDICARE	131,914.15	137,000.00	160,000.00	145,000.00
03-411-177	SICK LEAVE BUY BACK	.00	3,600.00	.00	.00
03-411-215	FIRE PREVENTION PROGRAMS	7,896.50	6,000.00	6,000.00	6,000.00
03-411-231	MOTOR FUELS	4,333.88	15,000.00	6,000.00	15,000.00
03-411-238	UNIFORMS	65,744.17	38,000.00	38,000.00	54,000.00
03-411-260	MINOR EQUIPMENT	14,058.43	15,000.00	14,500.00	15,000.00
03-411-261	SHOE ALLOWANCE	1,096.68	2,700.00	2,700.00	2,700.00
03-411-319	OPERATING SUPPLIES	9,048.09	10,000.00	8,000.00	10,000.00
03-411-320	COMMUNICATIONS	6,229.29	8,100.00	8,100.00	10,000.00

Account Number	Title	2025 Actual	2026 Budget	2026 Projection	2027 Budget
03-411-329	EQUIPMENT MAINTENANCE	5,524.17	6,000.00	6,000.00	6,000.00
03-411-375	CONTRACTED SERVICES	19,658.43	15,000.00	15,000.00	15,000.00
03-411-420	SUBSCRIPTIONS & MEMBERSHIPS	3,019.74	4,500.00	4,000.00	4,500.00
03-411-451	VEHICLE MAINTENANCE	6,019.55	4,000.00	4,000.00	4,000.00
03-411-460	TRAINING & MEETINGS	13,870.77	15,000.00	14,000.00	15,000.00
03-411-500	CONTRIBUTIONS	250,000.00	285,000.00	285,000.00	285,000.00
	Total FIRE PROTECTION SERVICES:	2,403,284.76	2,885,300.00	2,786,800.00	2,968,378.00
INSURANCE					
03-486-350	PROPERTY & LIABILITY INSURANCE	50,332.00	64,000.00	54,275.00	62,300.00
03-486-352	WORKERS' COMP INSURANCE	171,852.00	205,000.00	136,215.00	161,000.00
03-486-353	UNEMPLOYMENT COMP INSURANCE	.00	4,000.00	.00	4,000.00
	Total INSURANCE:	222,184.00	273,000.00	190,490.00	227,300.00
EMPLOYEE BENEFITS					
03-487-161	FIREFIGHTER'S PENSION PLAN	61,564.64	52,447.00	73,855.00	34,100.00
03-487-163	401 DEFINED CONTRIBUTION PLAN	55,254.40	83,000.00	80,000.00	100,000.00
03-487-164	ACTUARIAL FEES	.00	1,000.00	1,000.00	1,000.00
03-487-166	FIREMEN'S RELIEF CONTRIBUTION	150,030.86	120,000.00	120,000.00	120,000.00
03-487-177	SICK LEAVE BUY BACK	5,797.37	.00	7,000.00	7,000.00
03-487-178	DEFERRED COMP PLAN	22,034.47	59,000.00	25,000.00	22,000.00
03-487-355	HUMAN RESOURCES PROGRAM	3,250.00	2,000.00	8,000.00	8,000.00
03-487-356	MEDICAL CO-PAY REIMBURSEMENTS	.00	500.00	.00	1,000.00
	Total EMPLOYEE BENEFITS:	297,931.74	317,947.00	314,855.00	293,100.00
INTERFUND TRANSFERS					
03-492-039	TRANSFER TO FIRE CAPITAL	660,000.00	660,000.00	660,000.00	660,000.00
	Total INTERFUND TRANSFERS:	660,000.00	660,000.00	660,000.00	660,000.00
	03 - FIRE PROTECTION FUND Revenue Total:	4,628,629.53	4,234,063.00	4,476,969.00	4,656,604.00
	03 - FIRE PROTECTION FUND Expenditure Total:	3,583,400.50	4,136,247.00	3,952,145.00	4,148,778.00
	Total 03 - FIRE PROTECTION FUND:	1,045,229.03	97,816.00	524,824.00	507,826.00

2027 PRELIMINARY BUDGET

05 - RESCUE SQUAD FUND

Account Number	Title	2025 Actual	2026 Budget	2026 Projection	2027 Budget
Account Number	Title	2025 Actual	2026 Budget	2026 Projection	2027 Budget
05 - RESCUE SQUAD FUND					
FUND BALANCE					
05-300-100	FUND BALANCE FORWARD	5,074.59	.00	11,300.00	.00
	Total FUND BALANCE:	5,074.59	.00	11,300.00	.00
REAL PROPERTY TAXES					
05-301-100	REAL ESTATE TAXES - CURRENT	340,052.03	663,500.00	673,000.00	663,300.00
05-301-200	REAL ESTATE TAXES - PRIOR	4,083.46	500.00	500.00	500.00
05-301-400	REAL ESTATE TAXES - DELINQUENT	3,458.44	1,000.00	3,000.00	1,000.00
05-301-600	REAL ESTATE TAXES - INTERIM	631.70	200.00	200.00	200.00
	Total REAL PROPERTY TAXES:	348,225.63	665,200.00	676,700.00	665,000.00
EMERGENCY MEDICAL SERVICES					
05-412-500	RESCUE SQUAD	342,000.00	333,425.00	688,000.00	665,000.00
	Total EMERGENCY MEDICAL SERVICES:	342,000.00	333,425.00	688,000.00	665,000.00
	05 - RESCUE SQUAD FUND Revenue Total:	353,300.22	665,200.00	688,000.00	665,000.00
	05 - RESCUE SQUAD FUND Expenditure Total:	342,000.00	333,425.00	688,000.00	665,000.00
	Total 05 - RESCUE SQUAD FUND:	11,300.22	331,775.00	.00	.00

2027 PRELIMINARY BUDGET

06 – FIRE HYDRANT FUND

Account Number	Title	2025 Actual	2026 Budget	2026 Projection	2027 Budget
06 - FIRE HYDRANT FUND					
FUND BALANCE					
06-300-100	FUND BALANCE FORWARD	3,305.67	9,956.00	21,523.00-	7,227.00
	Total FUND BALANCE:	3,305.67	9,956.00	21,523.00-	7,227.00
REAL PROPERTY TAXES					
06-301-100	REAL ESTATE TAXES-CURRENT	209,743.39	204,100.00	207,000.00	281,930.00
06-301-200	REAL ESTATE TAXES-PRIOR	3,748.25	50.00	50.00	50.00
06-301-400	REAL ESTATE TAXES-DELINQUENT	2,141.62	1,000.00	1,800.00	1,000.00
06-301-600	REAL ESTATE TAXES-INTERIM	389.62	200.00	200.00	200.00
	Total REAL PROPERTY TAXES:	216,022.88	205,350.00	209,050.00	283,180.00
INTERFUND TRANSFERS					
06-392-100	TRANSFER FROM GENERAL FUND	.00	.00	100,000.00	.00
	Total INTERFUND TRANSFERS:	.00	.00	100,000.00	.00
FIRE HYDRANTS					
06-449-300	FIRE HYDRANT MAINTENANCE	240,851.44	208,000.00	280,300.00	280,300.00
	Total FIRE HYDRANTS:	240,851.44	208,000.00	280,300.00	280,300.00
	06 - FIRE HYDRANT FUND Revenue Total:	219,328.55	215,306.00	287,527.00	290,407.00
	06 - FIRE HYDRANT FUND Expenditure Total:	240,851.44	208,000.00	280,300.00	280,300.00
	Total 06 - FIRE HYDRANT FUND:	21,522.89-	7,306.00	7,227.00	10,107.00

2027 PRELIMINARY BUDGET

20 – DEBT SERVICE FUND

Account Number	Title	2025 Actual	2026 Budget	2026 Projection	2027 Budget
20 - DEBT SERVICE FUND					
FUND BALANCE					
20-300-100	FUND BALANCE FORWARD	45,047.10	74,996.00	80,440.00	105,590.00
	Total FUND BALANCE:	45,047.10	74,996.00	80,440.00	105,590.00
REAL PROPERTY TAXES					
20-301-100	REAL ESTATE TAXES - CURRENT	1,020,602.36	995,300.00	1,010,000.00	796,030.00
20-301-200	REAL ESTATE TAXES - PRIOR	12,516.84	200.00	200.00	200.00
20-301-400	REAL ESTATE TAXES-DELINQUENT	9,358.97	3,000.00	8,000.00	3,000.00
20-301-600	REAL ESTATE TAXES - INTERIM	1,895.93	750.00	250.00	750.00
	Total REAL PROPERTY TAXES:	1,044,374.10	999,250.00	1,018,450.00	799,980.00
DEBT PRINCIPAL					
20-471-100	2017 GON PRINCIPAL	531,000.00	545,000.00	545,000.00	559,000.00
20-471-400	2024 GON PRINCIPAL	300,000.00	300,000.00	300,000.00	100,000.00
	Total DEBT PRINCIPAL:	831,000.00	845,000.00	845,000.00	659,000.00
DEBT INTEREST					
20-472-100	2017 GON INTEREST	141,460.34	127,900.00	127,900.00	113,995.00
20-472-300	2024 GON INTEREST	36,521.66	20,400.00	20,400.00	5,100.00
	Total DEBT INTEREST:	177,982.00	148,300.00	148,300.00	119,095.00
	20 - DEBT SERVICE FUND Revenue Total:	1,089,421.20	1,074,246.00	1,098,890.00	905,570.00
	20 - DEBT SERVICE FUND Expenditure Total:	1,008,982.00	993,300.00	993,300.00	778,095.00
	Total 20 - DEBT SERVICE FUND:	80,439.20	80,946.00	105,590.00	127,475.00

2027 PRELIMINARY BUDGET

30 – CAPITAL PROJECTS FUND

Account Number	Title	2025 Actual	2026 Budget	2026 Projection	2027 Budget
30 - CAPITAL PROJECTS FUND					
FUND BALANCE					
30-300-100	FUND BALANCE FORWARD	309,165.36	.00	182,123.00	155,297.00
	Total FUND BALANCE:	309,165.36	.00	182,123.00	155,297.00
INTEREST EARNINGS					
30-341-000	INTEREST EARNINGS	10,552.97	.00	2,300.00	.00
	Total INTEREST EARNINGS:	10,552.97	.00	2,300.00	.00
GRANT REVENUE					
30-387-060	FEDERAL GRANT FUNDS	4,928.22	4,500.00	4,500.00	4,500.00
30-387-125	STATE GRANT FUNDS	376,931.00	999,979.00	100,000.00	1,000,000.00
	Total GRANT REVENUE:	381,859.22	1,004,479.00	104,500.00	1,004,500.00
INTERFUND TRANSFERS					
30-392-001	TRANSFER FROM GENERAL FUND	741,870.35	653,605.00	653,605.00	736,780.00
30-392-039	TRANSFER FROM FIRE CAPITAL	96,566.95	330,420.00	100,000.00	100,000.00
	Total INTERFUND TRANSFERS:	838,437.30	984,025.00	753,605.00	836,780.00
TECHNOLOGY					
30-407-600	CAPITAL PURCHASES - IT	27,410.58	37,500.00	37,500.00	61,500.00
	Total TECHNOLOGY:	27,410.58	37,500.00	37,500.00	61,500.00
GOVERNMENT BUILDINGS/PLANT					
30-409-373	TOWNSHIP BUILDING MAINTENANCE	12,000.00	140,000.00	105,000.00	130,000.00
30-409-600	MS4 PROJECTS	.00	5,000.00	.00	5,000.00
	Total GOVERNMENT BUILDINGS/PLANT:	12,000.00	145,000.00	105,000.00	135,000.00
POLICE SERVICES					
30-410-600	POLICE EQUIPMENT	409,296.09	444,105.00	444,105.00	459,780.00

Account Number	Title	2025 Actual	2026 Budget	2026 Projection	2027 Budget
	Total POLICE SERVICES:	409,296.09	444,105.00	444,105.00	459,780.00
EMERGENCY SERVICES					
30-411-600	EMS CAPITAL PURCHASES	96,566.95	330,420.00	100,000.00	200,000.00
	Total EMERGENCY SERVICES:	96,566.95	330,420.00	100,000.00	200,000.00
PUBLIC WORKS					
30-430-600	CAPITAL PURCHASES - PW	210,962.05	27,000.00	27,415.00	80,500.00
	Total PUBLIC WORKS:	210,962.05	27,000.00	27,415.00	80,500.00
PW - STREET LIGHTING					
30-434-700	STREET LIGHTING	82,093.59	.00	22,265.00	.00
	Total PW - STREET LIGHTING:	82,093.59	.00	22,265.00	.00
INFRASTRUCTURE					
30-435-700	PEDESTRIAN UPGRADE EXPENSES	360,970.00	.00	.00	.00
30-435-720	INFRASTRUCTURE - BRIDGES	68,592.48	976,485.00	45,000.00	900,000.00
30-435-730	INFRASTRUCTURE - SIDEWALKS	.00	.00	.00	.00
	Total INFRASTRUCTURE:	429,562.48	976,485.00	45,000.00	900,000.00
PUBLIC WORKS					
30-439-600	ROAD CONSTRUCTION	90,000.00	.00	105,946.00	.00
	Total PUBLIC WORKS:	90,000.00	.00	105,946.00	.00
	30 - CAPITAL PROJECTS FUND Revenue Total:	1,540,014.85	1,988,504.00	1,042,528.00	1,996,577.00
	30 - CAPITAL PROJECTS FUND Expenditure Total:	1,357,891.74	1,960,510.00	887,231.00	1,836,780.00
	Total 30 - CAPITAL PROJECTS FUND:	182,123.11	27,994.00	155,297.00	159,797.00

2027 PRELIMINARY BUDGET

31 – RECREATION CAPITAL FUND

Account Number	Title	2025 Actual	2026 Budget	2026 Projection	2027 Budget
31 - RECREATION CAPITAL FUND					
FUND BALANCE					
31-300-100	FUND BALANCE FORWARD	745,111.56	218,065.00	423,690.00	763,690.00
	Total FUND BALANCE:	745,111.56	218,065.00	423,690.00	763,690.00
GRANTS					
31-354-070	STATE GRANT FUNDS	178,656.00	1,239,492.00	.00	1,126,980.00
	Total GRANTS:	178,656.00	1,239,492.00	.00	1,126,980.00
INTERFUND TRANSFERS					
31-392-001	TRANSFER FROM GENERAL FUND	.00	450,000.00	450,000.00	.00
	Total INTERFUND TRANSFERS:	.00	450,000.00	450,000.00	.00
PARK IMPROVEMENTS					
31-438-101	PARK IMPROVEMENTS	.00	22,500.00	22,500.00	20,000.00
31-438-103	TRAIL EXTENSIONS	31,017.00	154,335.00	.00	154,335.00
31-438-105	ROBERTS RIDGE PARK	8,600.00	.00	.00	330,000.00
31-438-106	CHANDLER FIELDS	10,777.60	10,000.00	10,000.00	10,000.00
31-438-107	HELEN RANDLE PARK	22,000.00	30,000.00	30,000.00	100,000.00
31-438-108	NEWTOWN VETERANS PARK	.00	.00	.00	27,500.00
31-438-112	CLARK NATURE CENTER	.00	7,500.00	7,500.00	13,500.00
31-438-114	BUSINESS COMMONS SIDEWALK EXT.	411,073.74	.00	.00	77,810.00
31-438-115	NEWTOWN YARDLEY SIDEWALK	.00	684,000.00	.00	684,000.00
31-438-301	ENGINEERING FEES	25,209.52	71,000.00	40,000.00	97,000.00
	Total PARK IMPROVEMENTS:	508,677.86	979,335.00	110,000.00	1,514,145.00
	31 - RECREATION CAPITAL FUND Revenue Total:	923,767.56	1,907,557.00	873,690.00	1,890,670.00
	31 - RECREATION CAPITAL FUND Expenditure Total:	508,677.86	979,335.00	110,000.00	1,514,145.00
	Total 31 - RECREATION CAPITAL FUND:	415,089.70	928,222.00	763,690.00	376,525.00

2027 PRELIMINARY BUDGET

35 – HIGHWAY AID FUND

Account Number	Title	2025 Actual	2026 Budget	2026 Projection	2027 Budget
35 - HIGHWAY AID FUND					
FUND BALANCE					
35-300-100	FUND BALANCE FORWARD	433,410.20	342,441.00	452,195.00	282,327.00
	Total FUND BALANCE:	433,410.20	342,441.00	452,195.00	282,327.00
INTEREST EARNINGS					
35-341-000	INTEREST EARNINGS	25,188.19	4,000.00	14,000.00	4,000.00
	Total INTEREST EARNINGS:	25,188.19	4,000.00	14,000.00	4,000.00
INTERGOVERNMENTAL REVENUES					
35-355-050	MOTOR VEHICLE FUEL TAXES	574,340.97	570,903.00	564,590.00	564,600.00
35-355-125	TURNBACK FUNDING	15,680.00	15,680.00	15,680.00	15,680.00
	Total INTERGOVERNMENTAL REVENUES:	590,020.97	586,583.00	580,270.00	580,280.00
MISCELLANEOUS REVENUES					
35-392-000	TRANSFER FROM GF	1,275.00	.00	.00	.00
	Total MISCELLANEOUS REVENUES:	1,275.00	.00	.00	.00
MISCELLANEOUS REVENUES					
35-395-100	REFUND OF PRIOR YEAR EXPENSES	177,624.64	.00	.00	.00
	Total MISCELLANEOUS REVENUES:	177,624.64	.00	.00	.00
GENERAL SERVICES					
35-408-310	ENGINEERING SERVICES	21,984.50	20,000.00	25,000.00	.00
	Total GENERAL SERVICES:	21,984.50	20,000.00	25,000.00	.00
PUBLIC WORKS					
35-430-260	MINOR EQUIPMENT	.00	.00	.00	.00
35-430-700	CAPITAL PURCHASES - PW	14,900.00	260,000.00	182,000.00	89,125.00
	Total PUBLIC WORKS:	14,900.00	260,000.00	182,000.00	89,125.00
ROADWAY MAINTENANCE					
35-432-319	WINTER MAINTENANCE	86,715.00	85,000.00	38,137.13	85,000.00

Account Number	Title	2025 Actual	2026 Budget	2026 Projection	2027 Budget
	Total ROADWAY MAINTENANCE:	86,715.00	85,000.00	38,137.13	85,000.00
EQUIPMENT MAINTENANCE					
35-437-000	EQUIPMENT MAINTENANCE	4,897.58	10,000.00	10,000.00	10,000.00
	Total EQUIPMENT MAINTENANCE:	4,897.58	10,000.00	10,000.00	10,000.00
HIGHWAY CONSTRUCTION					
35-438-600	HIGHWAY MAINTENANCE	16,034.26	10,000.00	9,000.00	10,000.00
	Total HIGHWAY CONSTRUCTION:	16,034.26	10,000.00	9,000.00	10,000.00
ROADWAY CONSTRUCTION					
35-439-600	HIGHWAY CONSTRUCTION	630,791.92	500,000.00	500,000.00	500,000.00
	Total ROADWAY CONSTRUCTION:	630,791.92	500,000.00	500,000.00	500,000.00
	35 - HIGHWAY AID FUND Revenue Total:	1,227,519.00	933,024.00	1,046,465.00	866,607.00
	35 - HIGHWAY AID FUND Expenditure Total:	775,323.26	885,000.00	764,137.13	694,125.00
	Total 35 - HIGHWAY AID FUND:	452,195.74	48,024.00	282,327.87	172,482.00

2027 PRELIMINARY BUDGET

39 – FIRE CAPITAL FUND

Account Number	Title	2025 Actual	2026 Budget	2026 Projection	2027 Budget
39 - FIRE CAPITAL FUND					
FUND BALANCE					
39-300-100	FUND BALANCE FORWARD	894,651.52	1,454,652.00	1,500,057.00	2,114,057.00
	Total FUND BALANCE:	894,651.52	1,454,652.00	1,500,057.00	2,114,057.00
INTEREST EARNINGS					
39-341-000	INTEREST/DIVIDEND EARNINGS	41,972.56	10,000.00	54,000.00	10,000.00
	Total INTEREST EARNINGS:	41,972.56	10,000.00	54,000.00	10,000.00
MISCELLANEOUS REVENUES					
39-392-300	TRANSFER FROM FIRE PROTECTION	660,000.00	660,000.00	660,000.00	660,000.00
	Total MISCELLANEOUS REVENUES:	660,000.00	660,000.00	660,000.00	660,000.00
INTERFUND TRANSFERS					
39-492-030	TRANSFER TO CAPITAL FUND	96,566.95	330,420.00	100,000.00	100,000.00
	Total INTERFUND TRANSFERS:	96,566.95	330,420.00	100,000.00	100,000.00
	39 - FIRE CAPITAL FUND Revenue Total:	1,596,624.08	2,124,652.00	2,214,057.00	2,784,057.00
	39 - FIRE CAPITAL FUND Expenditure Total:	96,566.95	330,420.00	100,000.00	100,000.00
	Total 39 - FIRE CAPITAL FUND:	1,500,057.13	1,794,232.00	2,114,057.00	2,684,057.00

2027 PRELIMINARY BUDGET

95 – 27th PAYROLL FUND

Account Number	Title	2025 Actual	2026 Budget	2026 Projection	2027 Budget
95 - 27TH PAYROLL FUND					
FUND BALANCE					
95-300-000	FUND BALANCE FORWARD	197,869.09	.00	6,941.00	27,191.00
	Total FUND BALANCE:	197,869.09	.00	6,941.00	27,191.00
INTEREST EARNINGS					
95-341-000	INTEREST/DIVIDEND EARNINGS	15,972.04	50.00	250.00	50.00
	Total INTEREST EARNINGS:	15,972.04	50.00	250.00	50.00
MISCELLANEOUS REVENUES					
95-387-100	CONTRIBUTIONS	20,000.00	20,000.00	20,000.00	20,000.00
	Total MISCELLANEOUS REVENUES:	20,000.00	20,000.00	20,000.00	20,000.00
MISCELLANEOUS EXPENSES					
95-492-001	TRANSFER TO GENERAL FUND	170,900.00	.00	.00	.00
95-492-003	TRANSFER TO FIRE FUND	56,000.00	.00	.00	.00
	Total MISCELLANEOUS EXPENSES:	226,900.00	.00	.00	.00
	95 - 27TH PAYROLL FUND Revenue Total:	233,841.13	20,050.00	27,191.00	47,241.00
	95 - 27TH PAYROLL FUND Expenditure Total:	226,900.00	.00	.00	.00
	Total 95 - 27TH PAYROLL FUND:	6,941.13	20,050.00	27,191.00	47,241.00