

**TOWNSHIP OF WHITEHALL
A HOME RULE MUNICIPALITY**

2027 PROPOSED BUDGET

MAYOR

JOSEPH J. MARX, JR.

DEPUTY MAYOR

JACK D. MEYERS

TOWNSHIP TREASURER

TINA J. KOREN

TOWNSHIP SOLICITOR

JOHN F. GROSS, ESQ.

TOWNSHIP ENGINEER

KEYSTONE CONSULTING ENGINEERS

BOARD OF COMMISSIONERS

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LEE A. CHRISTMAN

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TOWNSHIP OF WHITEHALL



***JOSEPH J. MARX, JR.
MAYOR***

As we approach the end of 2026, it is required that the Administration present the proposed budget for 2027 by October 15, 2026. At this writing, the Township's real estate assessed valuation is down \$925,700 from the prior year. We remain \$47 million less than 2013, when County-wide reassessment occurred. While the Township ended 2025 with a surplus of \$100,000 over anticipated amounts, we are unable to make up the entirety of the \$5.6 million structural deficit for 2026, falling about \$500,000 short. At first glance, our Fund Balance can absorb a relatively minor loss.

However, the structural deficit continues to exist, and each year it becomes increasingly difficult to compensate for a built-in shortfall. Left unchecked, our surplus within a few years could become perilously reduced. That is with assuming modest increases in expenses, even with little to no growth in revenue.

Yet, as I shall detail, increases health insurance premiums and Police Pension Fund obligations add an additional \$1 million over 2026. Adding to that are increases in salaries, our garbage contract, and the overall increases in the cost of doing business. We cannot absorb this increase under the current funding arrangements.

This year, the Board and the administration committed increased tax dollars toward the Capital Reserve Fund, so that costly projects and equipment can be planned and budgeted for upcoming budget cycles. I believe it is necessary to address the reduction of the structural deficit in our General Fund.

Whitehall has endeavored to maintain its full complement of budgeted employees. All departments except for the Police Bureau operate at full staff. As with most Police Departments, it is continuing struggle to recruit and hire quality officers, though no retirements occurred during this year.

All Bureaus have done fine work in managing the dollars entrusted to their care. Reducing a structural deficit by 92% requires our supervisors to carefully and judiciously use the funds entrusted to their care.

I would ask that you bear in mind the increase in costs for 2027 and the minimal growth in our revenues, especially taxes. With the above stated I hereby present our 2027 Whitehall Township Proposed Budget.

2026 REVENUES

Revenues should exceed projections by nearly \$2.3 million. Delinquent Real Estate, Transfer Taxes and an incremental in Earned Income Taxes yielded additional revenue. Business Privilege Taxes returned to their pretransition amounts.

Well over \$300,000 in lien delinquent garbage was reclaimed by the Solicitor's enforcement measures. The other major sources of unanticipated income were from construction permits. Nearly \$450,000 in additional permit revenues will be received. However, this needs to be tempered by the fact that the expense for Key Codes will increase markedly as well.

An unacceptable percentage of current year's garbage fees will continue to remain unpaid and be turned over to Portnoff for collection. Finally, the Township received \$350,000 in unanticipated Worker Comp premium returns and \$400,000 in health insurance premium rebate returns.

2026 EXPENDITURES

General Government

Legislative expenses will be less than budgeted principally due to decreases in professional services. Administrative expenses will be nearly on budget for 2026. There is little difference between budgeted and anticipated amounts. The Treasurer's anticipated numbers were significantly lower than budgeted. Decreases in legal service charges and the minimal amount of impactful refunds were major reasons for this.

Public Safety

Despite best efforts to retain complement, the Police Bureau, three vacancies remain unfilled. Combined with the fact that there were no retirements in 2026, salary costs were nearly \$425,000 under budget. Incremental savings in most line items helped as well.

Expenses for the Fire Department were less than budgeted. While there were incremental increases in the stipend awards for the volunteers, anticipated savings in various accounts should be realized.

Operations

For the Development Bureau, the major increase was the additional payments to Key Codes for the impactful increase in construction permits. Larger zoning dockets require the expending of more legal services to meet this obligation.

Due to increases in the cost of line painting and street markings, this expense, usually well under budget, was slightly higher. Most of the other costs were at or below budget amounts.

Anticipated Public Works expenses were \$465,000 under budget. Principal among these were salaries and fuel costs (though well less than prior years). Savings for Snow Removal supplies are predicated upon a relatively mild November and December with modest amounts of winter precipitation. Due to a more severe winter, overtime expenses were over budgeted amounts but controlled more judiciously by the Bureau Chief.

For Recreation, utility and school district rentals were significantly below budget. Though overtime and seasonal employee budgets were slightly elevated. Contracted services and building supplies also will come in less than budgeted.

Insurances/Benefits/Transfers

Health Insurance costs are slightly under budget, as were Pension costs. The Township, for the first time in many years, was required to pay Unemployment Compensation costs. The fund balance accumulated during the COVID pandemic were exhausted. General insurance expenses were higher because of the \$50,000 deductible paid by the Township for legal expenses in a fired employee's lawsuit.

Finally, \$500,000 less was transferred to Capital Reserve because of the paver grant awarded. This money was used to decrease the structural deficit with which the Township opened the 2026 budget cycle.

PROPOSALS FOR 2027

Revenues

In 2026, the Township increased the Real Estate Tax rate 0.90 mills, principally to create a sustainable Capital Improvement Plan. While a minor portion of the increase toward the cost of doing business, the structural deficit of the General Fund continues to widen. While we have incrementally boosted some revenue accounts to reflect increases, these

amounts fall woefully short of financing the large increases in pension costs and health care premiums. That Whitehall has a real estate tax base tens of millions less than we had thirteen years ago cannot be understated.

To leave the matter unaddressed is financially irresponsible and “whistling past the graveyard”. The Administration has proposed a 0.80 mill increase (17%) to a level of 5.50 mills. The increase not only addresses the double-digit increase in health insurance and pension costs but reduces by 10% the structural deficit we face each year.

As noted, Earned Income Tax revenue is budget \$300,000 higher than 2026, with minor increases in Delinquent Real Estate and Real Estate Transfer taxes. Licenses and Permits are higher regarding Police Miscellaneous Revenues, which I can elaborate upon during the Budget Review Sessions.

General Fund Grants are detailed in the budget document. Based upon Development’s views, construction permit revenues should continue to remain elevated, and the appropriate adjustments have been increased. With a large portion of liened garbage collected, the revenues for this line item increased only slightly. Finally, with the Township managing the rentals of Schadt Avenue and Fullerton community buildings, additional revenue is projected.

Expenditures

General Government

For the Legislative Bureau, legal and engineering fees were decreased to reflect the projected experience for the upcoming year.

In Administration, expenses are projected to increase slightly. Contracted Services will increase as computer servers and technology licenses require renewal. Also, legal services should be reduced slightly, since many garbage delinquencies have been settled and paid.

No new personnel are proposed for 2027. Contractual increases for both the police and Teamsters personnel are 4.25%, with non-Union budgeted at 4.00%.

Save for salary increases, the Tax Office budget is consistent with that of the prior year.

Insurances/Benefits/Transfers

Pension obligations for the Police Pension Fund will increase \$330,000. The Township is obligated to use the 1/1/2025 Actuarial Valuation as its basis for calculating its funding level. Once the 1/1/2027 is issued, we are hopeful that the investment returns received will reduce this amount.

By far the most impactful budget increase appears in health insurance costs. As a result of funding decisions made at the federal level, which have been well documented, just as those accessing the Affordable Care Act exchange can attest, insurance companies and health care providers were reluctant to reduce their costs and instead passed them on to employers and subscribers.

The Township was informed early that the base limit for cost increases was 10%. Since the Township's claims were nearly equal to the premiums paid, the percentage increase will exceed 17% in 2027. Totaled, this is over \$600,000 in new costs. Workers' Compensation premiums are also expected to increase significantly.

The necessary budgeting for principal and interest in debt service is appropriated. Finally, the \$2.8 million for capital projects and equipment is also budgeted.

Public Safety

Police Overtime costs are significantly increased. This results from being not fully staffed, to projected military deployments, and increased call volume. The remainder of the budget is consistent with prior year levels and experience.

The Township has increased the financial commitment for the volunteer fire fighters' stipend program. Also, to address the increasing utility costs for our fire stations, each station will receive an additional \$1,500 next year.

Operations

As noted earlier, the increased permit volume not only yields additional review, but increased costs for Key Codes to inspect. Also, the first of a two-year expense to update the Comprehensive Plan is funded. Also, increased use of zoning inspection services is funded.

There is little in the way of change for the Traffic Control and Public Works budget, with the notable exception of the increase in the garbage and recycling contract.

For Recreation, as the Recreation Chief will explain, adult staffing for the pool is undergoing a change to separate the cashiering from the pool management. Also, the commitment to removing dead or diseased trees in our parks, playgrounds and open spaces is funded. Most notably is the need for re-coping Parkview Pool.

Lastly, the 3% Contingency Reserve is appropriated as per Township Ordinance.

Other Budgeted Funds

For the Highway Aid/Liquid Fuels Fund additional street lighting monies are budgeted. As the Township 2,400 plus streetlights are approaching their 10-year life span, we must fund the replacement of a certain percentage of the lighting. This year we have used 45 of the 75 replacement lights purchased to re-lamp the Peachtree Village area, which was the first area converted to LED lighting, and a number of lights are beginning to fail.

The Capital Reserve Fund has some major grant funding for projects and equipment. This includes awarded LSA funding and Ironton Rail Trail paving and related work. Grant applications for Lehigh/Northampton LSA grant are noted, as well as the applications for ADA handicapped ramps and acquisition of the Wood Street Playground. The commensurate expense for these is generally predicated upon the successful funding of the project with the exception of the local LSA applications.

For the Police Bureau, it is expected that the payment to Lehigh County for the new radio communications network will be delayed until 2027 as we have been provided with no new information as to when the system is operational. Four replacement vehicles are proposed; one less than 2026.

The replacement of the Egypt rescue pumper is appropriated along with the replacement of the Fire Chief's vehicle.

For Public Works, the dump truck and pick up truck budgeted for replacement were casualties of the past winter season. Both were related to truck fires and were irreparably damaged. The other piece of equipment is the milling machine.

All roads, storm sewer work and curb and sidewalk improvements are noted in the budget. The continued work on the MacArthur Road Southern corridor is funded, as the Township received grant funding in full in 2026.

Equipment purchases for Recreation are identified. Notable projects include addressing the Cementon Pool, potential removal of Jefferson Pool (replaced by a splash park and dog park), resurfacing of courts, IRT paving and trail work, providing ADA accessible ramping for the Mickley-Prydun farm, and replacement of the West Catty Senior Center kitchen which received grant funding.

Conclusion

As I noted in last year's budget message, 2026 provided an opportunity for us to assess the current and future needs of our General Fund. It is evident to this Administration that the revenue needed to support the many services we provide falls woefully short of what is necessary to meet our expenses. It is also necessary to reduce structural deficit of the Fund.

Along with the Bureau Chiefs, we look forward to actively engaging with the Board and general public as we review and assess the 2027 Proposed Budget. Through productive dialogue, I sincerely hope that we reach a consensus on a fiscal plan which meets the needs of the public we have sworn to preserve and promote.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Joseph J. Marx, Jr.", written in a cursive style.

Joseph J. Marx, Jr.

Whitehall Township Mayor

CALENDAR

2027

January	Update Budget & Ledger Files on Computer System Distribute Final Budget Prepare & Distribute 4th Quarter Financial	February	Independent Audit of Prior Year's Finances	March		April	Presentation and Distribution of 1st Quarter Financial Statements Filing of DCED Report
May	Draft Trend Analysis of Revenue Collections	June	Preparation of Budget Estimate Forms by the Administration Completion and Release of Prior Year GASB Financial Statements	July	Distribution of Budget Estimate Forms to Bureau Chiefs with Instructions Prepare and Distribute 2nd Qtr Financial	August	Budget Requests Submitted to Administration
September	Comprehensive Review of Budget Requests Revenue Estimate Projections for Budget Year Year End Projection for the Current Year	October	Preparation of Proposed Budget Document Presentation of Proposed Budget by October 15th Prepare & Distribute 3rd Qtr Financial Statements	November	Board of Commissioners hold Budget Review Sessions and Public Hearings	December	Public Budget Hearings Final Adoption of Budget

GENERAL FUND

The General Fund is used to account for all current financial transactions, applicable to the General Government Operations of the Township that are, by law, not required to be accounted for in another fund. Principal revenue sources are Real Estate Taxes, Business Privilege Taxes, Earned Income Taxes, grants and intergovernmental revenues and charges for service (e.g. Garbage Fees). This Fund accounts for the general operating expenditures of the Township, including police and fire protection, street repairs and maintenance, sanitation, traffic control, parks and recreation, planning, zoning and development, and general and tax administration..

GENERAL FUND
SUMMARY BUDGET STATEMENT

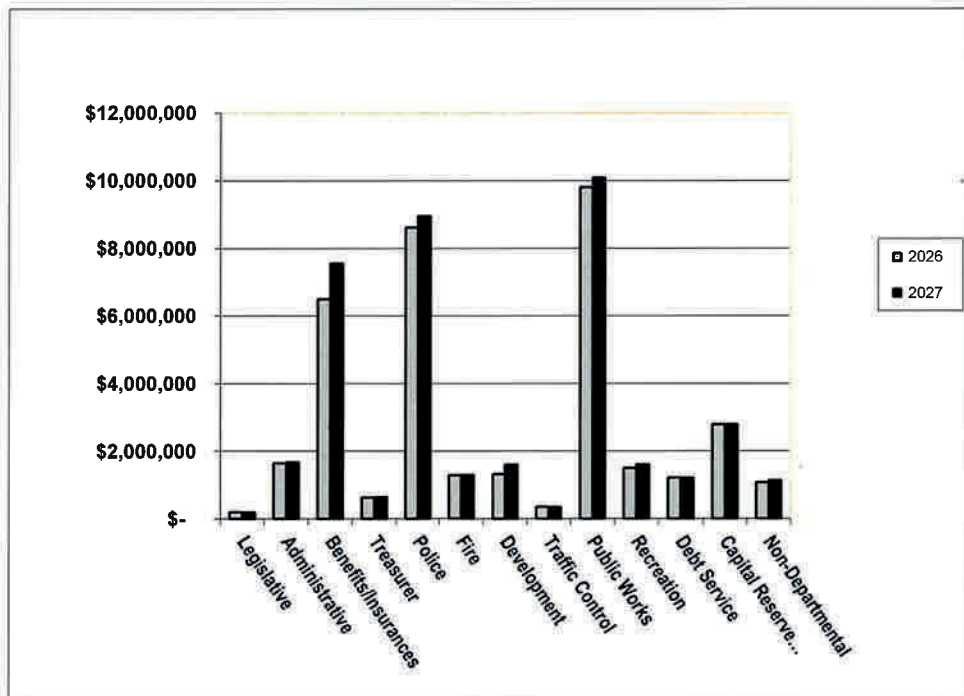
<u>REVENUES</u>	<u>2026 FINAL</u>	<u>2026 A & E</u>	<u>2027 PROPOSED</u>
Taxes	\$ 22,228,888.00	\$ 22,974,000.00	\$ 24,351,949.00
Licenses & Permits	\$ 673,000.00	\$ 924,029.00	\$ 959,500.00
Fines & Forfeits	\$ 145,000.00	\$ 132,000.00	\$ 110,000.00
Interest & Rents	\$ 400,000.00	\$ 391,000.00	\$ 374,000.00
Intergovernmental Revenue	\$ 1,782,500.00	\$ 1,834,564.00	\$ 2,032,500.00
Charges for Service	\$ 5,751,330.00	\$ 6,357,632.00	\$ 6,005,330.00
Miscellaneous Revenue	\$ 315,000.00	\$ 961,000.00	\$ 315,000.00
<i>TOTAL REVENUES</i>	\$ 31,295,718.00	\$ 33,574,225.00	\$ 34,148,279.00
Legislative	\$ 203,769.75	\$ 142,196.00	\$ 191,953.75
Administration	\$ 1,645,543.73	\$ 1,635,846.00	\$ 1,671,641.41
Insurance/Benefits/Transfers	\$ 10,509,070.00	\$ 10,010,559.00	\$ 11,554,204.20
Treasurer	\$ 630,776.62	\$ 503,260.65	\$ 645,476.31
Police	\$ 8,617,771.51	\$ 8,088,619.00	\$ 8,961,460.91
Fire	\$ 1,291,724.82	\$ 1,257,054.00	\$ 1,294,989.06
Development	\$ 1,319,424.74	\$ 1,437,965.17	\$ 1,596,110.89
Traffic Control	\$ 346,987.68	\$ 291,378.00	\$ 345,107.56
Public Works	\$ 9,808,187.22	\$ 9,333,854.00	\$ 10,102,348.71
Recreation	\$ 1,504,460.40	\$ 1,366,550.00	\$ 1,607,382.93
Contingency Reserve	\$ 1,070,845.00	\$ -	\$ 1,139,120.00
<i>TOTAL EXPENDITURES</i>	\$ 36,948,561.47	\$ 34,067,281.82	\$ 39,109,795.73
DIFFERENCE	\$ (5,652,843.47)	\$ (493,056.82)	\$ (4,961,516.73)
BEGINNING YEAR FUND BALANCE	\$ 16,153,291.00	\$ 15,839,973.00	\$ 15,346,916.18
END OF YEAR FUND BALANCE	\$ 10,500,447.53	\$ 15,346,916.18	\$ 10,385,399.45

TOWNSHIP OF WHITEHALL

2027 PROPOSED BUDGET

GENERAL FUND BUDGET

<u>ACCOUNT</u>	<u>2026</u>	<u>2027</u>	<u>CHANGE</u>
Revenue	\$ 31,295,718	\$ 34,148,279	9.11%
Expenditures			
Legislative	\$ 203,770	\$ 191,954	-5.80%
Administrative	\$ 1,645,544	\$ 1,671,641	1.59%
Benefits/Insurances	\$ 6,497,880	\$ 7,543,381	16.09%
Treasurer	\$ 630,777	\$ 645,476	2.33%
Police	\$ 8,617,772	\$ 8,961,461	3.99%
Fire	\$ 1,291,725	\$ 1,294,989	0.25%
Development	\$ 1,319,425	\$ 1,596,111	20.97%
Traffic Control	\$ 346,988	\$ 345,108	-0.54%
Public Works	\$ 9,808,187	\$ 10,102,349	3.00%
Recreation	\$ 1,504,460	\$ 1,607,383	6.84%
Debt Service	\$ 1,211,190	\$ 1,210,823	-0.03%
Capital Reserve Transfer	\$ 2,800,000	\$ 2,800,000	0.00%
Non-Departmental	\$ 1,070,845	\$ 1,139,120	6.38%
Total Expenditures	\$ 36,948,561	\$ 39,109,796	5.85%
Difference	\$ (5,652,843)	\$ (4,961,517)	
Beginning Balance	\$ 16,153,291	\$ 15,346,916	
Ending Balance	\$ 10,500,448	\$ 10,385,399	





Whitehall Township

Budget Book Format

For Fiscal: 2027 Period Ending: 12/31/2027

Account Number	Account Name	2026 2026 FINAL	2026 2026 A&E	2027 2027 PROP
Fund: 10 - GENERAL FUND				
Revenue				
10-30110	REAL ESTATE TAX CURRENT	10,245,888.00	10,123,000.00	12,023,949.00
10-30140	REAL ESTATE TAX DELINQ	100,000.00	150,000.00	120,000.00
10-31000	PER CAPITA TAX	88,000.00	88,000.00	88,000.00
10-31010	REAL ESTATE TRANSFER TAX	750,000.00	875,000.00	775,000.00
10-31020	EARNED INCOME TAX	8,600,000.00	9,250,000.00	8,900,000.00
10-31052	LOCAL SERVICE TAX	550,000.00	570,000.00	550,000.00
10-31080	BUSINESS PRIV TAX	1,895,000.00	1,918,000.00	1,895,000.00
10-32100	BUSINESS PERMIT/LICENSE	75,000.00	92,000.00	75,000.00
10-32170	AMUSEMENT LICENSE	22,000.00	22,000.00	22,000.00
10-32190	MISC REVENUE	75,000.00	285,000.00	100,000.00
10-32191	PLAN REVIEWS	17,500.00	21,850.00	18,000.00
10-32192	CURB/SIDEWALK	0.00	1,500.00	0.00
10-32193	CABLE FRANCHISE FEES	295,000.00	275,979.00	255,000.00
10-32194	ZONING	18,000.00	22,000.00	18,000.00
10-32195	USE PERMITS	21,000.00	20,000.00	21,000.00
10-32196	TEMP MASTER PLUMBER LIC	5,500.00	9,000.00	5,500.00
10-32197	DUPLICATE BILL FEES	28,000.00	37,900.00	29,000.00
10-32198	POLICE DEPT MISC REVENUE	1,500.00	2,500.00	301,500.00
10-32199	FIRE DEPT MISC REVENUE	5,000.00	13,000.00	5,000.00
10-32200	FIRE INSPECTIONS	85,000.00	87,500.00	85,000.00
10-32280	STREET OPENING PERMITS	20,000.00	29,000.00	20,000.00
10-32290	MOVING PERMITS	4,500.00	4,800.00	4,500.00
10-33100	FINES	145,000.00	132,000.00	110,000.00
10-34100	INTEREST	350,000.00	337,000.00	320,000.00
10-34200	RENTS	50,000.00	54,000.00	54,000.00
10-35400	GRANTS	655,000.00	655,000.00	855,000.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2027 PROP	Comprehensive Plan Grant	0.00	0.00	-50,000.00
2027 PROP	FullertonAmerican Legion Relocation	0.00	0.00	-175,000.00
2027 PROP	New Officer MPOETC Reimbursement	2.00	-18,000.00	-36,000.00
2027 PROP	Police Grants	0.00	0.00	-10,000.00
2027 PROP	Recycling - Performance Grant	0.00	0.00	-75,000.00
2027 PROP	Recycling Program Grant 2022	0.00	0.00	-64,000.00
2027 PROP	Recycling Program Grant 2023	0.00	0.00	-45,000.00
2027 PROP	Recycling Program Grant 2024	0.00	0.00	-45,000.00
2027 PROP	School Resource Officers	0.00	0.00	-160,000.00
2027 PROP	Volunteer Fire Fighter Relief	0.00	0.00	-195,000.00
10-35501	PUBLIC UTILITY TAX	18,000.00	19,000.00	18,000.00
10-35508	BEVERAGE LICENSE	9,500.00	9,050.00	9,500.00
10-35512	GEN PENSION SYS AID	1,100,000.00	1,151,514.00	1,150,000.00
10-36000	SALES-PROP/SUP/SERVICES	45,000.00	7,500.00	40,000.00
10-36133	ZONING DOCKETS	15,000.00	18,000.00	15,000.00
10-36160	REIMB-SCHOOL DIST/CTY	115,000.00	80,000.00	75,000.00
10-36210	OFF DUTY POLICE REIMB	90,000.00	92,000.00	95,000.00
10-36211	ACCIDENT/CRIMINAL REPORTS	15,000.00	19,500.00	15,000.00
10-36241	BUILDING PERMITS	300,000.00	525,000.00	450,000.00
10-36242	ELECTRIC PERMITS	140,000.00	265,000.00	175,000.00
10-36243	PLUMBING/SEWER PERMITS	40,000.00	95,000.00	50,000.00

Account Number	Account Name	2026 2026 FINAL	2026 2026 A&E	2027 2027 PROP
10-36244	MECHANICAL PERMITS	0.00	10,000.00	20,000.00
10-36245	OCCUPANCY PERMITS	75,000.00	125,000.00	89,000.00
10-36246	POLE PERMITS	0.00	5,000.00	4,000.00
10-36315	STRMWTR FCLTY MAINT REIMB	10,000.00	0.00	0.00
10-36430	GARBAGE/REFUSE CHARGES	4,464,330.00	4,392,126.00	4,464,330.00
10-36432	DELINQUENT GARBAGE	360,000.00	535,506.00	385,000.00
10-36440	RECYCLING REVENUE	3,000.00	3,000.00	3,000.00
10-36700	RECREATION REVENUE	79,000.00	185,000.00	125,000.00
10-38000	REFUNDS/MISC	15,000.00	35,000.00	15,000.00
10-38010	REFUNDS/INSURANCE	300,000.00	826,000.00	300,000.00
10-39000	TRANSFER FROM HWY AID	0.00	100,000.00	0.00
Total Revenue:		31,295,718.00	33,574,225.00	34,148,279.00

Budget Book Format

For Fiscal: 2027 Period Ending: 12/31/2027

Account Number	Account Name	2026 2026 FINAL	2026 2026 A&E	2027 2027 PROP
Department: 400 - LEGISLATIVE				
Expense				
10-400-51015	ELECTED OFFICIALS SALARY	37,500.00	37,500.00	37,500.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2027 PROP	Commissioners - 2026 Salaries	3.00	7,000.00	21,000.00
2027 PROP	Commissioners Salaries	4.00	4,125.00	16,500.00
10-400-51061	EMPLOYER FICA	2,868.75	2,869.00	2,868.75
Budget Detail				
Budget Code	Description	Units	Price	Amount
2027 PROP	FICA - Employer	37,500.00	0.08	2,868.75
10-400-52003	LEGAL SERVICE/NON-REIMB	95,000.00	68,326.00	89,184.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2027 PROP	Civil Service	0.00	0.00	3,000.00
2027 PROP	Conflict Counsel	12.00	450.00	5,400.00
2027 PROP	Township Solicitor	12.00	6,732.00	80,784.00
10-400-52006	ENGINEERING/NON-REIMB	60,900.00	26,000.00	54,900.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2027 PROP	Board Meetings	12.00	1,075.00	12,900.00
2027 PROP	General Consulting	12.00	2,500.00	30,000.00
2027 PROP	Traffic Consulting	12.00	1,000.00	12,000.00
10-400-56006	INDUSTRIAL DEVELOPMENT	1.00	1.00	1.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2027 PROP	Annual Contribution to WTICDA - Removed by BOC	0.00	0.00	1.00
10-400-57002	MISC EXPENSES	7,500.00	7,500.00	7,500.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2027 PROP	ADVERTISING	0.00	0.00	600.00
2027 PROP	CHAMBER DINNER	0.00	0.00	100.00
2027 PROP	CHAMBER MEMBERSHIP	0.00	0.00	450.00
2027 PROP	FALLFEST SPONSORSHIP	0.00	0.00	600.00
2027 PROP	FIREMEN BANQUET	0.00	0.00	5,750.00
Total Expense:		203,769.75	142,196.00	191,953.75
Total Department: 400 - LEGISLATIVE:		203,769.75	142,196.00	191,953.75

Budget Book Format

For Fiscal: 2027 Period Ending: 12/31/2027

Account Number	Account Name	2026 2026 FINAL	2026 2026 A&E	2027 2027 PROP
Department: 401 - ADMINISTRATION				
Expense				
10-401-51011	REGULAR EMPLOYEES	777,875.00	789,192.00	780,094.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2027 PROP	ACCOUNTS PAYABLE CLERK	0.00	0.00	76,103.00
2027 PROP	ADMINISTRATIVE SECRETARY	0.00	0.00	60,564.00
2027 PROP	DEPUTY MAYOR	0.00	0.00	132,600.00
2027 PROP	EXECUTIVE SECRETARY	0.00	0.00	80,651.00
2027 PROP	FINANCE OFFICER	0.00	0.00	98,800.00
2027 PROP	HEALTH INSURANCE REBATES	12.00	3,113.00	37,356.00
2027 PROP	HUMAN RESOURCES/GOVT AFFAIRS OFFICER	0.00	0.00	124,800.00
2027 PROP	LONGEVITY	0.00	0.00	5,165.00
2027 PROP	PURCHASING AGENT	0.00	0.00	97,344.00
2027 PROP	SICK INCENTIVES	0.00	0.00	2,400.00
2027 PROP	WORD PROCESSING SECRETARY	0.00	0.00	64,311.00
10-401-51015	ELECTED OFFICIALS SALARY	121,002.56	118,349.00	124,442.56
Budget Detail				
Budget Code	Description	Units	Price	Amount
2027 PROP	HEALTH INSURANCE REBATE	12.00	526.88	6,322.56
2027 PROP	MAYOR	0.00	0.00	118,120.00
10-401-51061	EMPLOYER FICA	68,764.17	61,462.00	67,486.85
Budget Detail				
Budget Code	Description	Units	Price	Amount
2027 PROP	EMPLOYER FICA	882,181....	0.08	67,486.85
10-401-52000	CONTRACTED SERVICES	257,341.00	275,000.00	300,844.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2027 PROP	ADDITIONAL IT SERVICES	0.00	0.00	5,000.00
2027 PROP	BANK/PAYING AGENT/DEBT FILING	0.00	0.00	2,500.00
2027 PROP	BERKSHIRE - MEETING ROOM TECH	0.00	0.00	5,000.00
2027 PROP	ENGINEERING CONSULTANTS	0.00	0.00	25,000.00
2027 PROP	GENTECH - MUNICIPAL BLDG SECURITY	0.00	0.00	7,000.00
2027 PROP	GRANT WRITING SERVICES	0.00	0.00	6,500.00
2027 PROP	HARDWARE RENEWAL LICENSES	0.00	0.00	15,000.00
2027 PROP	MERIPLEX IT SERVICES & REDUNDANT	12.00	11,000.00	132,000.00
2027 PROP	PEN TELE DATA T-1	12.00	2,600.00	31,200.00
2027 PROP	SERVICE ELECTRIC FIRE ALARM	12.00	162.00	1,944.00
2027 PROP	TOWNSHIP NEWSLETTER	3.00	600.00	1,800.00
2027 PROP	TRAFFIC ENGINEERING	0.00	0.00	7,500.00
2027 PROP	TU WAY RADIO COMMUNICATIONS CONTRACT	0.00	0.00	18,500.00
2027 PROP	TYLER TECHNOLOGIES	0.00	0.00	33,500.00
2027 PROP	TYLER TECHNOLOGIES - CREDIT CARD	0.00	0.00	3,500.00
2027 PROP	VM WARE LICENSE	0.00	0.00	1,300.00
2027 PROP	WEBSITE MAINTENANCE/PROGRAMMING	0.00	0.00	3,600.00
10-401-52001	CODIFICATION	6,500.00	6,582.00	6,500.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2027 PROP	CODIFICATION OF ORDINANCES	0.00	0.00	3,500.00
2027 PROP	COMPILATION & ASSEMBLY	0.00	0.00	3,000.00
10-401-52002	AUDITING SERVICE	35,000.00	33,000.00	35,000.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2027 PROP	Auditing 2026 Fiscal Year	1.00	35,000.00	35,000.00

Account Number	Account Name	2026 2026 FINAL	2026 2026 A&E	2027 2027 PROP
10-401-52003	LEGAL SERVICE/NON-REIMB	173,280.00	172,184.00	151,800.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2027 PROP	Labor Counsel Services	12.00	3,150.00	37,800.00
2027 PROP	Special Counsel	12.00	1,500.00	18,000.00
2027 PROP	Township Solicitor - Debt Collection	12.00	3,000.00	36,000.00
2027 PROP	Township Solicitor Services	12.00	5,000.00	60,000.00
10-401-52004	TELEPHONE	13,500.00	10,827.00	14,880.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2027 PROP	HRO PHONE	12.00	280.00	3,360.00
2027 PROP	MAYOR'S PHONE	12.00	280.00	3,360.00
2027 PROP	RING CENTRAL - SYSTEM	12.00	680.00	8,160.00
10-401-52015	PAYROLL PROCESSING	10,900.00	8,751.00	10,000.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2027 PROP	Bi-Weekly Payroll	12.00	400.00	4,800.00
2027 PROP	Monthly Payroll	12.00	60.00	720.00
2027 PROP	Monthly Police Pension	12.00	140.00	1,680.00
2027 PROP	W-2 & 1099 Processing	1.00	2,800.00	2,800.00
10-401-52019	ADVERTISING	34,080.00	27,143.00	34,080.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2027 PROP	BIDS	0.00	0.00	5,000.00
2027 PROP	BOARD OF COMMISSIONERS	12.00	910.00	10,920.00
2027 PROP	CIVIL SERVICE COMMISSION	6.00	50.00	300.00
2027 PROP	ETHICS COMMISSION	1.00	50.00	50.00
2027 PROP	JOB POSTINGS	0.00	0.00	2,000.00
2027 PROP	LEGAL & LEGISLATIVE	12.00	35.00	420.00
2027 PROP	OTHER LEGAL ADS	0.00	0.00	3,750.00
2027 PROP	PLANNING COMMISSION	12.00	250.00	3,000.00
2027 PROP	ZONING HEARING BOARD	12.00	720.00	8,640.00
10-401-52021	LEASE\RENTAL	17,000.00	15,000.00	17,000.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2027 PROP	CANON COPIER SYSTEM	12.00	850.00	10,200.00
2027 PROP	COPIER OVERAGE/COLOR	0.00	0.00	5,000.00
2027 PROP	MAIL MACHINE RENTAL	4.00	450.00	1,800.00
10-401-53001	OFFICE SUPPLIES	13,000.00	12,000.00	13,000.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2027 PROP	Copy Paper - Machines	0.00	0.00	3,000.00
2027 PROP	General Office Supplies	0.00	0.00	6,000.00
2027 PROP	Miscellaneous Small Equipments	0.00	0.00	1,000.00
2027 PROP	Toner/Ink Cartridges	0.00	0.00	3,000.00
10-401-53002	POSTAGE	19,000.00	17,946.00	19,000.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2027 PROP	ADMINISTRATION POSTAGE	0.00	0.00	8,250.00
2027 PROP	FED EX MAILING	0.00	0.00	250.00
2027 PROP	NEWLETTERS	3.00	3,500.00	10,500.00
10-401-53003	PRINTING	2,500.00	2,500.00	2,500.00

Budget Book Format

For Fiscal: 2027 Period Ending: 12/31/2027

Account Number	Account Name	2026 2026 FINAL	2026 2026 A&E	2027 2027 PROP
Budget Detail				
Budget Code	Description	Units	Price	Amount
2027 PROP	1099 FORMS	0.00	0.00	500.00
2027 PROP	ENVELOPES/BUSINESS CARDS/ETC	0.00	0.00	800.00
2027 PROP	HIGH SECURITY A/P CHECKS & ENVELOPES	0.00	0.00	1,200.00
10-401-53004	BOOKS & SUBSCRIPTIONS	286.00	150.00	286.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2027 PROP	LEHIGH VALLEY BUSINESS JOURNAL	0.00	0.00	99.00
2027 PROP	MISC BOOKS AND SUBSCRIPTIONS	0.00	0.00	100.00
2027 PROP	PENNSYLVANIA BULLETIN	0.00	0.00	87.00
10-401-54001	EQUIPMENT REPLACEMENT	6,575.00	6,000.00	4,975.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2027 PROP	DESKTOP COMPUTER REPLACEMENT	1.00	1,375.00	1,375.00
2027 PROP	LAP TOP COMPUTER REPLACEMENTS	1.00	1,600.00	1,600.00
2027 PROP	MISCELLANEOUS	0.00	0.00	2,000.00
10-401-54002	EMG MGMT EQUIP	33,000.00	28,755.00	33,514.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2027 PROP	COMMAND STAFF STIPENDS	0.00	0.00	7,000.00
2027 PROP	D4H EM SOFTWARE	0.00	0.00	5,500.00
2027 PROP	HARRIS XG25M P25 MOBILE RADIO	0.00	0.00	4,200.00
2027 PROP	HARRIS XL200M MULTIBAND RADIO	0.00	0.00	7,300.00
2027 PROP	NIXLE SUBSCRIPTION SERVICE	0.00	0.00	4,371.00
2027 PROP	SCREEN PRINTING/WEARABLES	0.00	0.00	500.00
2027 PROP	SUPPORT STAFF STIPENDS	0.00	0.00	2,500.00
2027 PROP	UNIFORMS & SUPPLIES	0.00	0.00	1,000.00
2027 PROP	VERIZON FEE	0.00	0.00	393.00
2027 PROP	VERIZON IPAD	0.00	0.00	750.00
10-401-56001	HISTORICAL SOCIETY	2,000.00	2,000.00	2,000.00
10-401-56002	SENIOR CITIZENS	7,500.00	7,500.00	7,500.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2027 PROP	MEALS ON WHEELS DONATION	0.00	0.00	2,500.00
2027 PROP	WHITEHALL HUNGER INITIATIVE	0.00	0.00	5,000.00
10-401-56003	HUMANE SOCIETY	20,000.00	20,000.00	20,000.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2027 PROP	LEHIGH COUNTY HUMANE SOCIETY	5,000.00	4.00	20,000.00
10-401-56004	LEHIGH CTY TOURISM	1,000.00	1,000.00	1,000.00
10-401-56009	HOMELESS SHELTERS	2,000.00	2,000.00	2,000.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2027 PROP	COALITION ON AFFORDABLE HOUSING DONATION	0.00	0.00	2,000.00
10-401-56010	WHITEHALL PARKWAY	4,000.00	4,000.00	4,000.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2027 PROP	ENVIRONMENTAL ADVISORY	0.00	0.00	3,500.00
2027 PROP	IRONTON RAIL TRAIL DONATION	0.00	0.00	500.00
10-401-57001	DUES/CONF/TRAVEL	5,870.00	3,500.00	6,169.00

Budget Book Format

For Fiscal: 2027 Period Ending: 12/31/2027

Account Number	Account Name	2026 2026 FINAL	2026 2026 A&E	2027 2027 PROP
Budget Detail				
Budget Code	Description	Units	Price	Amount
2027 PROP	Additional Training/Conferences	0.00	0.00	500.00
2027 PROP	BAR ASSOCIATION FEES	0.00	0.00	549.00
2027 PROP	Chamber of Commerce Membership	0.00	0.00	500.00
2027 PROP	LV SHRM	12.00	35.00	420.00
2027 PROP	Mayor's Travel & Conferences	0.00	0.00	1,000.00
2027 PROP	NIGP/PAPPA - Purchasing Dues	0.00	0.00	500.00
2027 PROP	Notary Services	0.00	0.00	200.00
2027 PROP	PELRAS Conference	0.00	0.00	950.00
2027 PROP	PELRAS Labor Law Dues	1.00	750.00	750.00
2027 PROP	PRYOR UNLIMITED ACCESS TRAINING	0.00	0.00	300.00
2027 PROP	Society Human Resource Management	0.00	0.00	500.00
10-401-57002	MISC EXPENSES	11,570.00	11,005.00	11,570.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2027 PROP	BACKGROUND CHECKS	0.00	0.00	1,000.00
2027 PROP	FIRST AID KIT MAINTENANCE	12.00	185.00	2,220.00
2027 PROP	MISCELLANEOUS	0.00	0.00	3,000.00
2027 PROP	ORDINANCE FILINGS	100.00	20.00	2,000.00
2027 PROP	POLICE PSYCHOLOGICAL EXAMS	3.00	450.00	1,350.00
2027 PROP	PRE-EMPLOYMENT PHYSICALS	0.00	0.00	2,000.00
10-401-57004	REFUNDS	2,000.00	0.00	2,000.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2027 PROP	MISCELLANEOUS REFUNDS OF OVERPAYMENTS	0.00	0.00	2,000.00
Total Expense:		1,645,543.73	1,635,846.00	1,671,641.41
Total Department: 401 - ADMINISTRATION:		1,645,543.73	1,635,846.00	1,671,641.41

Budget Book Format

For Fiscal: 2027 Period Ending: 12/31/2027

Account Number	Account Name	2026 2026 FINAL	2026 2026 A&E	2027 2027 PROP
Department: 402 - I/B/T				
Expense				
10-402-57013	PENSION	1,811,833.00	1,801,121.00	2,166,431.00
Budget Detail				
Budget Code	Description		Units	Price
2027 PROP	PMRS - DEFINED BENEFIT MMO		0.00	0.00
2027 PROP	PMRS - DEFINED CONTRIBUTION EMPLOYER MATCH		0.00	0.00
2027 PROP	POLICE PENSION FUND MMO		0.00	0.00
10-402-57014	HEALTH INSURANCE	2,916,972.00	2,906,843.00	3,455,367.00
Budget Detail				
Budget Code	Description		Units	Price
2027 PROP	CDL - Drug & Alcohol Testing		12.00	500.00
2027 PROP	Less - COBRA Rates - Fully Insured		12.00	-36,916.00
2027 PROP	Less - Employee Co-payments		12.00	-26,746.13
2027 PROP	Medical/Drug - Multi (47)		12.00	233,146.30
2027 PROP	Medical/Drug - Single (54)		12.00	110,863.08
2027 PROP	Retiree - Health Insurance Rebates		12.00	7,100.00
10-402-57015	LIFE/DISABILITY INS	63,900.00	64,527.00	65,700.00
Budget Detail				
Budget Code	Description		Units	Price
2027 PROP	Basic Accidental Death & Dismemberment		12.00	425.00
2027 PROP	Basic Life Insurance		12.00	1,850.00
2027 PROP	Long Term Disability Insurance		12.00	3,200.00
10-402-57016	WORKERS COMPENSATION	672,320.00	620,000.00	760,224.00
Budget Detail				
Budget Code	Description		Units	Price
2027 PROP	Adjustment - Audited Payroll		1.00	21,000.00
2027 PROP	MRM - Employee Workers Comp		12.00	57,302.00
2027 PROP	SWIF - Volunteer Fire		12.00	4,300.00
10-402-57017	UNEMPLOYMENT COMPENSATION	0.00	18,000.00	25,000.00
10-402-57018	HEALTH INSUR DIFFERENTIAL	415,800.00	327,613.00	442,992.00
Budget Detail				
Budget Code	Description		Units	Price
2027 PROP	Differential COBRA Rates/Other Variances		12.00	36,916.00
10-402-57019	GENERAL INSURANCE	519,255.00	565,435.00	532,200.00
Budget Detail				
Budget Code	Description		Units	Price
2027 PROP	General Liability & Business Auto		0.00	0.00
2027 PROP	Law Enforcement Liability		0.00	0.00
2027 PROP	Pollution Liability		0.00	0.00
2027 PROP	Public Officials Liability		0.00	0.00
2027 PROP	Treasurers Bond		0.00	0.00
10-402-57020	DENTAL INSURANCE	81,156.00	80,198.00	79,813.44
Budget Detail				
Budget Code	Description		Units	Price
2027 PROP	Dental - Multi-Person Coverage (56)		12.00	5,050.08
2027 PROP	Dental - Single Coverage (56)		12.00	1,601.04
10-402-57022	PRESCRIPTION	3,984.00	4,104.00	3,984.00
Budget Detail				
Budget Code	Description		Units	Price
2027 PROP	Prescription Plan - Older Police Retirees		12.00	332.00
10-402-57024	VISION INSURANCE	12,660.00	11,628.00	11,669.76

Budget Book Format

For Fiscal: 2027 Period Ending: 12/31/2027

Account Number	Account Name	2026 2026 FINAL	2026 2026 A&E	2027 2027 PROP
Budget Detail				
Budget Code	Description		Units	Price
2027 PROP	Vision - Multi-Person Coverage (52)		12.00	687.44
2027 PROP	Vision - Single Coverage (56)		12.00	285.04
10-402-57030	DEBT SERVICE TRANSFER	1,211,190.00	1,211,090.00	1,210,823.00
Budget Detail				
Budget Code	Description		Units	Price
2027 PROP	2017 Debt Service		0.00	0.00
2027 PROP	2019 Debt Service		0.00	0.00
2027 PROP	2020 Debt Service		0.00	0.00
10-402-57031	TRANSFER TO HWY AID	0.00	100,000.00	0.00
10-402-57033	CAPITAL RESERVE TRANSFER	2,800,000.00	2,300,000.00	2,800,000.00
Total Expense:		10,509,070.00	10,010,559.00	11,554,204.20
Total Department: 402 - I/B/T:		10,509,070.00	10,010,559.00	11,554,204.20

Budget Book Format

For Fiscal: 2027 Period Ending: 12/31/2027

Account Number	Account Name	2026 2026 FINAL	2026 2026 A&E	2027 2027 PROP
Department: 403 - TREASURER				
Expense				
10-403-51011	REGULAR EMPLOYEES	287,635.00	252,712.00	300,674.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2027 PROP	Deputy Treasurer	0.00	0.00	76,646.50
2027 PROP	Health Insurance Rebates	12.00	1,447.00	17,364.00
2027 PROP	Longevity	0.00	0.00	490.00
2027 PROP	Tax Clerk 3	1,950.00	34.48	67,236.00
2027 PROP	Tax Clerk 3	1,950.00	35.75	69,712.50
2027 PROP	Tax Clerk3	1,950.00	35.50	69,225.00
10-403-51014	OVERTIME	4,000.00	1,000.00	4,000.00
10-403-51015	ELECTED OFFICIALS SALARY	52,574.56	51,329.00	53,399.56
Budget Detail				
Budget Code	Description	Units	Price	Amount
2027 PROP	Health Insurance Rebate	12.00	942.63	11,311.56
2027 PROP	Treasurer Salary per Ordinance	0.00	0.00	42,088.00
10-403-51061	EMPLOYER FICA	26,332.06	22,445.65	27,167.75
Budget Detail				
Budget Code	Description	Units	Price	Amount
2027 PROP	FICA Employer	355,134....	0.08	27,167.75
10-403-52000	CONTRACTED SERVICES	75,050.00	62,000.00	75,050.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2027 PROP	Berks IU - Bill Processing	0.00	0.00	9,000.00
2027 PROP	Miscellaneous Service	0.00	0.00	12,000.00
2027 PROP	Mscellaneous	0.00	0.00	4,500.00
2027 PROP	Portnoff - Delinquent Garbage	0.00	0.00	29,000.00
2027 PROP	Portnoff - Delinquent R/E	0.00	0.00	20,550.00
10-403-52002	AUDITING SERVICE	25,000.00	10,000.00	25,000.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2027 PROP	Annual SOC Type 2 Audit	0.00	0.00	25,000.00
10-403-52003	LEGAL SERVICE/NON-REIMB	30,000.00	11,000.00	30,000.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2027 PROP	Business Privilege Legal	0.00	0.00	15,000.00
2027 PROP	Township Solicitor	0.00	0.00	15,000.00
10-403-52004	TELEPHONE	1,500.00	1,474.00	1,500.00
10-403-52021	LEASE\RENTAL	11,435.00	8,500.00	11,435.00
10-403-53001	OFFICE SUPPLIES	6,000.00	4,000.00	6,000.00
10-403-53002	POSTAGE	24,000.00	21,000.00	24,000.00
10-403-53003	PRINTING	6,000.00	4,750.00	6,000.00
10-403-54001	EQUIPMENT REPLACEMENT	4,750.00	4,750.00	4,750.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2027 PROP	2 DESKTOP COMPUTER REPLACEMENTS	2.00	1,375.00	2,750.00
2027 PROP	Miscellaneous Equipment	0.00	0.00	2,000.00
10-403-57001	DUES/CONF/TRAVEL	1,000.00	300.00	1,000.00
10-403-57004	REFUNDS	75,500.00	48,000.00	75,500.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2027 PROP	Fire Fighter - Tax Relief	0.00	0.00	3,500.00

Budget Book Format

For Fiscal: 2027 Period Ending: 12/31/2027

Account Number	Account Name	2026 2026 FINAL	2026 2026 A&E	2027 2027 PROP
2027 PROP	Garbage Refunds	0.00	0.00	5,000.00
2027 PROP	Miscellaneous Refunds	0.00	0.00	2,000.00
2027 PROP	Tax Assessment Appeals	0.00	0.00	65,000.00
Total Expense:		630,776.62	503,260.65	645,476.31
Total Department: 403 - TREASURER:		630,776.62	503,260.65	645,476.31

Budget Book Format

For Fiscal: 2027 Period Ending: 12/31/2027

Account Number	Account Name	2026 2026 FINAL	2026 2026 A&E	2027 2027 PROP
Department: 410 - POLICE				
Expense				
10-410-51011	REGULAR EMPLOYEES	6,983,592.00	6,556,576.00	7,234,481.40
Budget Detail				
Budget Code	Description	Units	Price	Amount
2027 PROP	Health Insurance Rebates	12.00	31,750.00	381,000.00
2027 PROP	Police - Chief of Police	0.00	0.00	162,293.00
2027 PROP	Police - Deputy Chief	0.00	0.00	151,171.00
2027 PROP	Police - Educational Incentive Pay	0.00	0.00	40,200.00
2027 PROP	Police - Holiday Pay	11.00	37,343.00	410,773.00
2027 PROP	Police - Lieutenants	3.00	132,974.00	398,922.00
2027 PROP	Police - Longevity	0.00	0.00	70,208.00
2027 PROP	Police - Off Duty Pay	0.00	0.00	55,584.00
2027 PROP	Police - Patrol/Detective Bonus Pay	0.00	0.00	26,000.00
2027 PROP	Police - Sergeants	15.00	127,878.00	1,918,170.00
2027 PROP	Police Officer 3	1.00	101,358.40	101,358.40
2027 PROP	Police Officer 4	7.00	109,470.00	766,290.00
2027 PROP	Police Officer 5	20.00	118,248.00	2,364,960.00
2027 PROP	Police Officer 2	1.00	93,850.00	93,850.00
2027 PROP	Teamster - Administrative Assistant	0.00	0.00	75,754.00
2027 PROP	Teamster - Crime Records Clerk	0.00	0.00	73,278.00
2027 PROP	Teamster - Longevity	0.00	0.00	2,170.00
2027 PROP	Teamster - Police Service Aid	1.00	69,222.00	69,222.00
2027 PROP	Teamster - Records Unit Secretary	1.00	73,278.00	73,278.00
10-410-51014	OVERTIME	390,000.00	425,948.00	460,000.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2027 PROP	Overtime	0.00	0.00	460,000.00
10-410-51061	EMPLOYER FICA	155,000.00	123,323.00	155,000.00
10-410-52000	CONTRACTED SERVICES	540,081.00	522,000.00	569,481.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2027 PROP	Adobe Professional Services	15.00	500.00	7,500.00
2027 PROP	Aftermath Biohazard Cleaning (\$300 an occurrence)	1.00	3,000.00	3,000.00
2027 PROP	Axon Complete Suite- Car, Interview, Body, Storage	1.00	250,000.00	250,000.00
2027 PROP	Car Wash Services	12.00	1,200.00	14,400.00
2027 PROP	Fire Alarm Police Facility	1.00	1,000.00	1,000.00
2027 PROP	First Responder Grant Assistance	1.00	1,500.00	1,500.00
2027 PROP	Flock Safety	1.00	6,000.00	6,000.00
2027 PROP	Genetec Surveillance Suite	1.00	3,500.00	3,500.00
2027 PROP	Imported Budget Adjustment: Split the Genetec Syst	0.00	0.00	1,581.00
2027 PROP	Language Line	1.00	6,000.00	6,000.00
2027 PROP	Maintenance and repair Uniform Cintas	12.00	3,000.00	36,000.00
2027 PROP	Mark43 Records Management System Support and Data	1.00	25,000.00	25,000.00
2027 PROP	Meriplex Redundant Fiber Network	12.00	1,000.00	12,000.00
2027 PROP	PLEAC Accreditation Fees, POWER DMS	1.00	7,500.00	7,500.00
2027 PROP	Power DMS Officer Management Software	1.00	7,500.00	7,500.00
2027 PROP	Power Recall Accreditation	1.00	4,000.00	4,000.00
2027 PROP	PowerTime Police Scheduler	1.00	4,000.00	4,000.00
2027 PROP	PSP CLEAN/NCIC Telecommunication Circuit	1.00	5,500.00	5,500.00
2027 PROP	PTD Email and Web hosting	1.00	2,500.00	2,500.00
2027 PROP	SSI Maintenance Agreement with Whitehall Township-	12.00	12,000.00	144,000.00
2027 PROP	Thermo Scientific TruNarc Warrant Renew (2 yrs)	1.00	4,000.00	4,000.00
2027 PROP	Transunion Financial Background Investigation	1.00	1,000.00	1,000.00
2027 PROP	VIPR Annual LPR Maintenance	1.00	22,000.00	22,000.00
10-410-52003	LEGAL SERVICE/NON-REIMB	5,000.00	850.00	5,000.00

Budget Book Format

For Fiscal: 2027 Period Ending: 12/31/2027

Account Number	Account Name	2026 2026 FINAL	2026 2026 A&E	2027 2027 PROP
10-410-52004	TELEPHONE	74,100.00	62,888.00	74,500.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2027 PROP	Cell Phone and Mobile Data Connection	12.00	4,200.00	50,400.00
2027 PROP	Gun Range Verizon Phone Line	1.00	500.00	500.00
2027 PROP	Ring Central Internal Phone Network	12.00	1,100.00	13,200.00
2027 PROP	Service Electric Internal T1 Department Internet	1.00	1,400.00	1,400.00
2027 PROP	Verion Mobile Internet LPR Cameras	30.00	200.00	6,000.00
2027 PROP	Verizon Cell Phone Replacement Plan	3.00	1,000.00	3,000.00
10-410-52005	TRAINING/EDUCATION	82,500.00	75,000.00	83,000.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2027 PROP	Basic Act 120 Police Training	4.00	7,000.00	28,000.00
2027 PROP	Criminal Investigation Schools	1.00	4,600.00	4,600.00
2027 PROP	Firearms/Use of Force School (Northern Red)	12.00	1,200.00	14,400.00
2027 PROP	LexusNexus Training Virtual Environment	1.00	8,000.00	8,000.00
2027 PROP	Mandatory ACT 120 In-Service Training	50.00	100.00	5,000.00
2027 PROP	Patrol Tactics, Response, Mental Health	1.00	5,000.00	5,000.00
2027 PROP	Police Management, Supervision, and Leadership	15.00	1,000.00	15,000.00
2027 PROP	Use of Force DeEscalation Training	6.00	500.00	3,000.00
10-410-52012	GENERAL EQUIPMENT MAINT	10,500.00	8,500.00	11,000.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2027 PROP	Davidheiser: Calibration Maintenance Speed Time	1.00	5,000.00	5,000.00
2027 PROP	Ecco Communications: Radio Maintenance	1.00	1,500.00	1,500.00
2027 PROP	Livescan Portable Fingerprint Device Maintenance	1.00	1,000.00	1,000.00
2027 PROP	Portable Breath Test Device: Service	1.00	500.00	500.00
2027 PROP	Unanticipated Repair Expenses	1.00	3,000.00	3,000.00
10-410-52021	LEASE\RENTAL	10,000.00	8,500.00	10,000.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2027 PROP	Photo Copier Leases Per Copy Charge	2.00	5,000.00	10,000.00
10-410-53001	OFFICE SUPPLIES	17,500.00	14,555.00	17,500.00
10-410-53002	POSTAGE	2,500.00	1,137.00	2,500.00
10-410-53003	PRINTING	4,500.00	3,500.00	4,500.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2027 PROP	Business Cards	20.00	35.00	700.00
2027 PROP	Forms, reports, brochures, citations, parking tick	1.00	3,000.00	3,000.00
2027 PROP	Stationary/Envelopes	1.00	300.00	300.00
2027 PROP	Supervisor Academy Manual	5.00	100.00	500.00
10-410-53004	BOOKS & SUBSCRIPTIONS	6,500.00	5,842.00	6,500.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2027 PROP	Boyle Consulting Case law Subscription	1.00	5,000.00	5,000.00
2027 PROP	ICAP Policy Database	1.00	1,000.00	1,000.00
2027 PROP	Subscriptions, Journals, Publications, etc.	1.00	500.00	500.00
10-410-53005	K-9 SUPPLIES	1,004.00	0.00	1,004.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2027 PROP	Insurance: mortality and veterinary coverage	1.00	1.00	1.00
2027 PROP	K-9 Training Instructor: Annual Contract	1.00	1.00	1.00
2027 PROP	Miscellaneous K9 Expenses	1.00	1,000.00	1,000.00
2027 PROP	Training equipment, certifications, and supplies i	1.00	1.00	1.00

Budget Book Format

For Fiscal: 2027 Period Ending: 12/31/2027

Account Number	Account Name	2026 2026 FINAL	2026 2026 A&E	2027 2027 PROP
2027 PROP	Veterinarian/Healthcare Cost	1.00	1.00	1.00
10-410-53006	UNIFORMS	73,000.00	52,000.00	77,000.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2027 PROP	Uniform BDU, Equipped Personnel, Civilian, etc.	1.00	5,000.00	5,000.00
2027 PROP	Uniform Maintenance Contractual Agreement '26	1.00	12,000.00	12,000.00
2027 PROP	Uniform Purchase: CBA Initial Patrol Officer	5.00	4,000.00	20,000.00
2027 PROP	Uniform, Outerwear, Duty Gear, Boot Replacement	50.00	800.00	40,000.00
10-410-53007	PHOTO SUPPLIES	33,000.00	30,000.00	36,000.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2027 PROP	Crime Scene Processing Supplies, Equipment	1.00	3,000.00	3,000.00
2027 PROP	Criminal Investigation Equipment and Expenses	1.00	1,000.00	1,000.00
2027 PROP	CSPU HEPA Filter Station Processing	1.00	1,000.00	1,000.00
2027 PROP	Leads Online	1.00	4,500.00	4,500.00
2027 PROP	Lexis Nexus Accurint Virtual Crime Center	1.00	7,900.00	7,900.00
2027 PROP	Magnet Forensics GrayKey License- Cell Phone Inv	1.00	11,600.00	11,600.00
2027 PROP	Technology , Software, Cellebrite Renewal	1.00	7,000.00	7,000.00
10-410-53008	GUN RANGE SUPPLIES	76,500.46	68,000.00	76,500.46
Budget Detail				
Budget Code	Description	Units	Price	Amount
2027 PROP	Chemical and Less Lethal Munitions	1.00	6,000.00	6,000.00
2027 PROP	Firearms Cleaning Supplies	1.00	500.00	500.00
2027 PROP	Firearms/Use of Force Instructor School VTAC	1.00	12,000.00	12,000.00
2027 PROP	Imported Budget Adjustment: COMBINED TACTICAL 40MM	0.00	0.00	1,149.90
2027 PROP	Imported Budget Adjustment: COMBINED TACTICAL 40MM	0.00	0.00	858.30
2027 PROP	Imported Budget Adjustment: COMBINED TACTICAL SYST	0.00	0.00	406.98
2027 PROP	Imported Budget Adjustment: COMBINED TACTICAL SYST	0.00	0.00	320.76
2027 PROP	Imported Budget Adjustment: COMBINED TACTICAL SYST	0.00	0.00	301.98
2027 PROP	Imported Budget Adjustment: COMBINED TACTICAL SYST	0.00	0.00	326.64
2027 PROP	Imported Budget Adjustment: COMBINED TACTICAL SYST	0.00	0.00	608.40
2027 PROP	Imported Budget Adjustment: FIRST SPEAR THE WIND C	0.00	0.00	186.15
2027 PROP	Imported Budget Adjustment: FIRST SPEAR THE WIND C	0.00	0.00	186.15
2027 PROP	Imported Budget Adjustment: FIRST SPEAR THE WIND C	0.00	0.00	558.45
2027 PROP	Imported Budget Adjustment: PA STATE LESS LETHAL A	0.00	0.00	2,292.00
2027 PROP	Imported Budget Adjustment: PMC 223 REM 55 FMJ BT	0.00	0.00	1,912.95
2027 PROP	Imported Budget Adjustment: PMC 9MM LUGER 124 FMJ	0.00	0.00	4,391.80
2027 PROP	Pistol Ammo: Training, Qualifications, Etc.	1.00	13,000.00	13,000.00
2027 PROP	Range Improvements	1.00	20,000.00	20,000.00
2027 PROP	Rifle Ammo: Training, Qualifications, Etc.	1.00	10,000.00	10,000.00
2027 PROP	Shotgun Ammo: Training, Qualifications, Etc.	1.00	500.00	500.00
2027 PROP	Training Aids and Range Safety Equipment	1.00	1,000.00	1,000.00
10-410-53009	FIRST AID SUPPLIES	9,000.00	7,000.00	5,000.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2027 PROP	First Aid Kits, A.E.D. batteries/pads, Trauma Kits	1.00	5,000.00	5,000.00
10-410-53026	SUPPLIES - ERT	56,554.45	52,000.00	50,954.45
Budget Detail				
Budget Code	Description	Units	Price	Amount
2027 PROP	Imported Budget Adjustment: BUSCH BP70-5800MC HELM	0.00	0.00	123.00
2027 PROP	Imported Budget Adjustment: BUSCH NEW AMP-1X - BOD	0.00	0.00	1,863.45
2027 PROP	Imported Budget Adjustment: ERT EQUIPMENT Adjust	0.00	0.00	967.26
2027 PROP	Imported Budget Adjustment: NVG SHROUD,UNITY TACTI	0.00	0.00	141.45
2027 PROP	Imported Budget Adjustment: SERIES FAST-ATTACH SOU	0.00	0.00	11,259.29

Budget Book Format

For Fiscal: 2027 Period Ending: 12/31/2027

Account Number	Account Name	2026 2026 FINAL	2026 2026 A&E	2027 2027 PROP
2027 PROP	MERT Protective Helmet- Paraclete	1.00	1,400.00	1,400.00
2027 PROP	Pistol Ammo: Training, Qualifications, Etc.	1.00	6,000.00	6,000.00
2027 PROP	Replacement Exterior Ballistics Vests Gear	1.00	7,200.00	7,200.00
2027 PROP	Replacement Plates	7.00	2,000.00	14,000.00
2027 PROP	Rifle Ammo: Training, Qualifications, Etc.	1.00	8,000.00	8,000.00
10-410-54001	EQUIPMENT REPLACEMENT	29,939.60	26,000.00	29,539.60
Budget Detail				
Budget Code	Description	Units	Price	Amount
2027 PROP	Bullet Resistant Vest Replacement	5.00	1,600.00	8,000.00
2027 PROP	Imported Budget Adjustment: INTEGRATED NIGHT SIGHT	0.00	0.00	939.60
2027 PROP	Misc Upgrade or Replacement	1.00	11,800.00	11,800.00
2027 PROP	Replacement Gas Mask	7.00	800.00	5,600.00
2027 PROP	Tracker Speed Timing In Car	2.00	1,600.00	3,200.00
10-410-57001	DUES/CONF/TRAVEL	35,000.00	25,000.00	30,000.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2027 PROP	AAPP Polygraph Certification Conference	1.00	2,000.00	2,000.00
2027 PROP	ASUCRP Conference (NIBRS)	2.00	2,500.00	5,000.00
2027 PROP	FBI National Academy Conference Training	1.00	2,000.00	2,000.00
2027 PROP	IACP Membership Annual Conference	2.00	2,500.00	5,000.00
2027 PROP	Lehigh County Chiefs of Police Association	2.00	50.00	100.00
2027 PROP	Lodging, Travel, Substinance in accordance CBA	1.00	5,000.00	5,000.00
2027 PROP	NSSF Conference and Procurement	3.00	1,500.00	4,500.00
2027 PROP	PA Chief of Police Association	2.00	500.00	1,000.00
2027 PROP	PLEAC Conference	3.00	500.00	1,500.00
2027 PROP	Police Executive Research Forum	1.00	500.00	500.00
2027 PROP	Prisoner Transports/Extraditions	1.00	1,400.00	1,400.00
2027 PROP	SRO Association Membership and Conference	2.00	1,000.00	2,000.00
10-410-57002	MISC EXPENSES	22,000.00	20,000.00	22,000.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2027 PROP	Community Outreach Initiatives	1.00	1,000.00	1,000.00
2027 PROP	Police Program Dues, Uniforms, etc	1.00	2,000.00	2,000.00
2027 PROP	Police Youth Academies	1.00	5,000.00	5,000.00
2027 PROP	Unanticipated Expenses	1.00	14,000.00	14,000.00
Total Expense:		8,617,771.51	8,088,619.00	8,961,460.91
Total Department: 410 - POLICE:		8,617,771.51	8,088,619.00	8,961,460.91

Budget Book Format

For Fiscal: 2027 Period Ending: 12/31/2027

Account Number	Account Name	2026 2026 FINAL	2026 2026 A&E	2027 2027 PROP
Department: 413 - FIRE				
Expense				
10-413-51011	REGULAR EMPLOYEES	301,123.00	289,624.00	318,551.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2027 PROP	Administrative Assistant	0.00	0.00	58,334.00
2027 PROP	Fire Chief	0.00	0.00	108,160.00
2027 PROP	Fire Inspector	2.00	71,490.00	142,980.00
2027 PROP	Health Insurance Rebate	12.00	659.50	7,914.00
2027 PROP	Longevity	0.00	0.00	1,163.00
10-413-51061	EMPLOYER FICA	23,035.91	20,993.00	24,285.15
Budget Detail				
Budget Code	Description	Units	Price	Amount
2027 PROP	FICA - Employer	317,453.00	0.08	24,285.15
10-413-52000	CONTRACTED SERVICES	330,000.00	355,000.00	360,000.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2027 PROP	Increase Stipend Program for new members	1.00	35,000.00	35,000.00
2027 PROP	Stipend - Call Volume	1,600.00	50.00	80,000.00
2027 PROP	Stipends - Annual Program Budget	0.00	0.00	245,000.00
10-413-52004	TELEPHONE	31,180.00	17,000.00	31,180.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2027 PROP	Line for Fire Communications	0.00	0.00	14,000.00
2027 PROP	Other Phone/Communications	0.00	0.00	8,000.00
2027 PROP	Phones - Ring Systems	0.00	0.00	1,500.00
2027 PROP	T-1 Line	12.00	640.00	7,680.00
10-413-52005	TRAINING/EDUCATION	27,000.00	22,000.00	28,000.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2027 PROP	2027 Bucks County training increase	1.00	10,000.00	10,000.00
2027 PROP	Arson Training	2.00	2,000.00	4,000.00
2027 PROP	First due Training	2.00	2,000.00	4,000.00
2027 PROP	Flights for 4 Members to FDIC training	1.00	5,000.00	5,000.00
2027 PROP	Training Awards for 2027 Firefighters Banquet	1.00	5,000.00	5,000.00
10-413-52012	GENERAL EQUIPMENT MAINT	27,555.00	20,000.00	27,500.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2027 PROP	Boat maintenance	1.00	5,000.00	5,000.00
2027 PROP	Hurst Tool yearly maintenance	1.00	15,000.00	15,000.00
2027 PROP	Misc	1.00	2,500.00	2,500.00
2027 PROP	Radio maintenance	1.00	5,000.00	5,000.00
10-413-52016	HYDRANT RENTAL	64,000.00	62,626.00	64,000.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2027 PROP	Hydrant Rental - NBMA	4.00	16,000.00	64,000.00
10-413-53001	OFFICE SUPPLIES	5,000.00	8,000.00	5,000.00
10-413-53002	POSTAGE	1,000.00	750.00	750.00
10-413-53003	PRINTING	1,000.00	500.00	1,000.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2027 PROP	Mailing for Fire Inspection, packages and business	1.00	1,000.00	1,000.00

Budget Book Format

For Fiscal: 2027 Period Ending: 12/31/2027

Account Number	Account Name	2026 2026 FINAL	2026 2026 A&E	2027 2027 PROP
10-413-53006	UNIFORMS	10,850.00	9,500.00	10,500.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2027 PROP	Polo shirts for members	1.00	3,000.00	3,000.00
2027 PROP	Work Uniform for the Chief and the Fire Marshals	3.00	2,500.00	7,500.00
10-413-54001	EQUIPMENT REPLACEMENT	115,605.91	109,606.00	65,255.91
Budget Detail				
Budget Code	Description	Units	Price	Amount
2027 PROP	90 degree angle flashlights w/ charger for 35	20.00	185.00	3,700.00
2027 PROP	Body Mount Scene Lights #36	8.00	500.00	4,000.00
2027 PROP	Class A Water Extinguisher for Sta #37	2.00	300.00	600.00
2027 PROP	CMC pro series Carabiners For Sta #39	10.00	100.00	1,000.00
2027 PROP	Dixon Hydrant Wrench Sta#38	2.00	100.00	200.00
2027 PROP	Gated Wye Sta #38	2.00	800.00	1,600.00
2027 PROP	Glas-Master Hand Tool for Sta#37	2.00	300.00	600.00
2027 PROP	Halligan Tool	2.00	300.00	600.00
2027 PROP	High Rise straps for Sta #38	12.00	40.00	480.00
2027 PROP	Highway Bed Slide For Stat #39	1.00	1,750.00	1,750.00
2027 PROP	Imported Budget Adjustment: station 36 antenna ins	0.00	0.00	1,300.00
2027 PROP	Imported Budget Adjustment: vcb 30n Adjustment	0.00	0.00	3,550.91
2027 PROP	K-tool Kit	1.00	300.00	300.00
2027 PROP	Medical Supplies for 35	1.00	5,000.00	5,000.00
2027 PROP	Mustang Water Rescue Vest for 39	5.00	400.00	2,000.00
2027 PROP	New York Roof Hook 4 foot For Sta #38	2.00	150.00	300.00
2027 PROP	New york roof hook 6 foot for Sta #38	2.00	150.00	300.00
2027 PROP	Nomex Firefighting hoods	20.00	100.00	2,000.00
2027 PROP	NRS Dry Suit For Sta 36 and 39	8.00	1,500.00	12,000.00
2027 PROP	NRS Water Rescue Helmet For Station #39 and #36	13.00	75.00	975.00
2027 PROP	Omni Pro X Medical Bag For Stat #36	1.00	500.00	500.00
2027 PROP	Pairs of Firefighting Boots	15.00	500.00	7,500.00
2027 PROP	Pro Bar 30" Length for Sta#38 and Station 37	4.00	300.00	1,200.00
2027 PROP	Recover Pro X oxygen Pack for Sta #36	2.00	350.00	700.00
2027 PROP	Speedy Dry	4.00	2,000.00	8,000.00
2027 PROP	Spitz Lift Crane # 37	1.00	1,500.00	1,500.00
2027 PROP	Stat pack G3 holds medical supplies for 35	10.00	250.00	2,500.00
2027 PROP	Stihl Chainsaw for #37	1.00	500.00	500.00
2027 PROP	Super Spanner Wrench for Sta #38	8.00	75.00	600.00
10-413-56007	FIRE STATIONS	59,050.00	55,998.00	65,050.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2027 PROP	Egypt Fire Station	0.00	0.00	12,500.00
2027 PROP	Fullerton Fire Station	0.00	0.00	15,500.00
2027 PROP	Hokendauqua Fire Station	0.00	0.00	12,500.00
2027 PROP	Laurel Fire Station	0.00	0.00	8,700.00
2027 PROP	Laurel Heating - Per Agreement	0.00	0.00	3,350.00
2027 PROP	West Catasauqua Fire Station	0.00	0.00	12,500.00
10-413-57001	DUES/CONF/TRAVEL	43,000.00	40,000.00	48,500.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2027 PROP	I pad payments for cad system on trucks	1.00	5,000.00	5,000.00
2027 PROP	Dues for magazines	1.00	1,500.00	1,500.00
2027 PROP	Dues for memberships	1.00	6,000.00	6,000.00
2027 PROP	Fire Engineering Training program	1.00	7,000.00	7,000.00
2027 PROP	First due mapping and inspection program	1.00	26,000.00	26,000.00
2027 PROP	Knox Box renewal	1.00	3,000.00	3,000.00

Account Number	Account Name	2026	2026	2027
		2026 FINAL	2026 A&E	2027 PROP
10-413-57003	LENGTH OF SERV TRANSFER	50,000.00	50,000.00	50,000.00
10-413-57011	VFRA ST AID EXP	202,325.00	195,457.00	195,417.00
Total Expense:		1,291,724.82	1,257,054.00	1,294,989.06
Total Department: 413 - FIRE:		1,291,724.82	1,257,054.00	1,294,989.06

Budget Book Format

For Fiscal: 2027 Period Ending: 12/31/2027

Account Number	Account Name	2026 2026 FINAL	2026 2026 A&E	2027 2027 PROP
Department: 416 - DEVELOPMENT				
Expense				
10-416-51011	REGULAR EMPLOYEES	727,519.00	723,668.00	771,073.50
Budget Detail				
Budget Code	Description	Units	Price	Amount
2027 PROP	Bureau Chief of Development	0.00	0.00	132,496.00
2027 PROP	Clerk/Steno 2	0.00	0.00	67,022.00
2027 PROP	Codes Inspectors	2.00	74,048.00	148,096.00
2027 PROP	Development Clerk 2	0.00	0.00	64,311.00
2027 PROP	Engineering Assistant	0.00	0.00	71,475.00
2027 PROP	Engineering Liaison	0.00	0.00	77,687.00
2027 PROP	Health Insurance Rebates	12.00	4,270.00	51,240.00
2027 PROP	Longevity	0.00	0.00	6,634.00
2027 PROP	Permits Clerk	0.00	0.00	64,798.50
2027 PROP	Zoning & Codes Enforcement Officer	0.00	0.00	87,314.00
10-416-51013	ZONING & PLANNING	10,800.00	10,800.00	10,800.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2027 PROP	Zoning Hearing Board	900.00	12.00	10,800.00
10-416-51014	OVERTIME	15,000.00	14,500.00	15,000.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2027 PROP	Overtime	0.00	0.00	15,000.00
10-416-51061	EMPLOYER FICA	57,628.90	55,298.00	59,947.39
Budget Detail				
Budget Code	Description	Units	Price	Amount
2027 PROP	FICA - Employer	783,626....	0.08	59,947.39
10-416-52000	CONTRACTED SERVICES	13,050.00	13,050.00	13,050.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2027 PROP	Plann Comm Stipend 7 memb//2 Alt. \$150.00 mtg.	0.00	0.00	13,050.00
10-416-52003	LEGAL SERVICE/NON-REIMB	55,000.00	79,316.00	60,000.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2027 PROP	Building Code Appeals Board, ZHB, and Codes Enforc	0.00	0.00	60,000.00
10-416-52004	TELEPHONE	6,920.00	5,575.00	3,890.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2027 PROP	Ring Central Service	12.00	160.00	1,920.00
2027 PROP	Verizon Service cell phones, tablets \$164 mo	0.00	0.00	1,970.00
10-416-52006	ENGINEERING/NON-REIMB	70,000.00	32,779.00	45,000.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2027 PROP	General Consulting Bureau Issues	0.00	0.00	25,000.00
2027 PROP	Sewage Enforcement Officer	0.00	0.00	5,000.00
2027 PROP	Traffic Engineering - Bureau Issues	0.00	0.00	15,000.00
10-416-52009	CONSULTANT SERVICES/FEES	308,000.00	453,139.17	564,500.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2027 PROP	Comprehensive Plan Update	0.00	0.00	100,000.00
2027 PROP	PA UCC Construction Inspection Services	0.00	0.00	400,000.00
2027 PROP	Planning Commission Virtual sharing site	0.00	0.00	4,000.00

Account Number	Account Name	2026 2026 FINAL	2026 2026 A&E	2027 2027 PROP
2027 PROP	Service Policies/Software; support,adobe	0.00	0.00	3,500.00
2027 PROP	Signal Enhancement Testing per Ordinance 2477 - Ne	0.00	0.00	1,500.00
2027 PROP	Stenographic Services	0.00	0.00	4,000.00
2027 PROP	Twp. Vehicle yearly detailing 5 vehicles	0.00	0.00	1,500.00
2027 PROP	Weed Cutting Codes enf. vector	0.00	0.00	20,000.00
2027 PROP	Zoning Inspection Services	0.00	0.00	30,000.00
10-416-52021	LEASE\RENTAL	8,282.00	8,282.00	7,150.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2027 PROP	Lease of GIS Equipment	0.00	0.00	7,150.00
10-416-53001	OFFICE SUPPLIES	18,600.00	16,952.00	18,100.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2027 PROP	Car Wash Blanket PO	0.00	0.00	100.00
2027 PROP	Employee Hi Vis Clothing	0.00	0.00	500.00
2027 PROP	General Office Supplies	0.00	0.00	4,500.00
2027 PROP	GIS ArcView Lic Renewal	0.00	0.00	1,000.00
2027 PROP	Ink Cartridges	0.00	0.00	3,000.00
2027 PROP	Literature/Code Books	0.00	0.00	2,000.00
2027 PROP	One Call Marking supplies	0.00	0.00	1,000.00
2027 PROP	Printing Costs	0.00	0.00	6,000.00
10-416-53002	POSTAGE	13,000.00	12,106.00	13,000.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2027 PROP	Curb and Sidewalk, Zoning Notices, Planning and Pe	0.00	0.00	13,000.00
10-416-54001	EQUIPMENT REPLACEMENT	8,424.84	7,500.00	7,400.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2027 PROP	Desktop PC Replacements Other Equip per Meriplex	0.00	0.00	5,000.00
2027 PROP	File Cabinets (3 -R)	0.00	0.00	1,200.00
2027 PROP	Printer replacements incl hi vol permit printer	0.00	0.00	1,200.00
10-416-57001	DUES/CONF/TRAVEL	7,200.00	5,000.00	7,200.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2027 PROP	Conferences/Travel/Training	0.00	0.00	2,500.00
2027 PROP	Dues/Memberships/Certifications	0.00	0.00	700.00
2027 PROP	Subscriptions/PA One Call Membership	0.00	0.00	4,000.00
Total Expense:		1,319,424.74	1,437,965.17	1,596,110.89
Total Department: 416 - DEVELOPMENT:		1,319,424.74	1,437,965.17	1,596,110.89

Budget Book Format

For Fiscal: 2027 Period Ending: 12/31/2027

Account Number	Account Name	2026 2026 FINAL	2026 2026 A&E	2027 2027 PROP
Department: 417 - TRAFFIC CONTROL				
Expense				
10-417-51011	REGULAR EMPLOYEES	147,452.00	140,366.00	151,725.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2027 PROP	Division Chief	0.00	0.00	76,907.00
2027 PROP	Longevity	0.00	0.00	1,540.00
2027 PROP	Sign Technician	0.00	0.00	73,278.00
10-417-51014	OVERTIME	12,000.00	8,500.00	12,000.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2027 PROP	EMPLOYEE 1 OVERTIME	0.00	0.00	6,000.00
2027 PROP	EMPLOYEE 2 OVERTIME	0.00	0.00	6,000.00
10-417-51061	EMPLOYER FICA	12,198.08	10,482.00	12,524.96
Budget Detail				
Budget Code	Description	Units	Price	Amount
2027 PROP	FICA- Employer	163,725....	0.08	12,524.96
10-417-52007	UTILITIES	1,200.00	750.00	1,200.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2027 PROP	CHRISTMAS LIGHTING ELECTRIC BILLS PPL	0.00	0.00	1,200.00
10-417-52008	RADIO MAINTENANCE	10,000.00	3,000.00	5,000.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2027 PROP	BILLS FOR CONTRACTED WORK ON POLICE FIRE FIRE POLI	0.00	0.00	5,000.00
10-417-52017	STREET LIGHTING	11,500.00	5,000.00	11,500.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2027 PROP	20 NEW STYLE POLE BRACKETS @ \$80.00 EACH	20.00	80.00	1,600.00
2027 PROP	SEASONAL WORK	0.00	0.00	8,500.00
2027 PROP	SUPPLIES FOR CHRISTMAS & HOLIDAY DECORATIONS -NEW	0.00	0.00	1,400.00
10-417-52018	TRAFFIC SIGNAL MAINT	24,000.00	19,086.00	24,000.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2027 PROP	ELECTRIC BILLS FOR ALL TRAFFIC LIGHTS	0.00	0.00	24,000.00
10-417-53010	TRAFFIC LIGHTS SUPPLIES	500.00	0.00	500.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2027 PROP	SUPPLIES FOR TRAFFIC SIGNALS & SCHOOL FLASHERS WOR	0.00	0.00	500.00
10-417-53011	RADIOS & BATTERIES	8,000.00	2,000.00	5,000.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2027 PROP	SUPPLIES FOR POLICE FIRE PW RADIOS LIGHTING FLASHL	0.00	0.00	5,000.00
10-417-53022	STREET MARKING MATL	75,200.00	76,728.00	79,800.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2027 PROP	SHORT & LONG STREET LINE PAINTING DONE BY CONTRAC	0.00	0.00	55,000.00
2027 PROP	CHESTNUT ST RAIL TRAIL THERMO	0.00	0.00	3,500.00
2027 PROP	PAINT SUPPLIES FOR WORK DONE BY TOWNSHIP	0.00	0.00	800.00
2027 PROP	POLICE VASCAR NEW LOCATIONS	0.00	0.00	4,500.00
2027 PROP	THERMOPLASTIC REPLACE - VARIOUS WORN LOCATIONS	0.00	0.00	16,000.00

Budget Book Format

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Account Number	Account Name	2026 2026 FINAL	2026 2026 A&E	2027 2027 PROP
10-417-53023	SIGN MATERIALS	40,657.60	21,466.00	40,657.60
Budget Detail				
Budget Code	Description	Units	Price	Amount
2027 PROP	ADOBE PRO	0.00	0.00	237.60
2027 PROP	Imported Budget Adjustment: NO PARKING SIGNS, R8-3	0.00	0.00	150.00
2027 PROP	Imported Budget Adjustment: NO PARKING SIGNS, R8-3	0.00	0.00	240.00
2027 PROP	Imported Budget Adjustment: SHIPPING Adjustment	0.00	0.00	30.00
2027 PROP	NEW SIGNS FOR WEEKLY FOR SWEEPING SIGN	0.00	0.00	3,000.00
2027 PROP	SIGNS,POSTS,HARDWARE,TOOLS & MATERIALS FOR SIGN SH	0.00	0.00	37,000.00
10-417-54001	EQUIPMENT REPLACEMENT	4,080.00	4,000.00	1,000.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2027 PROP	TOOL REPLACEMENT	0.00	0.00	1,000.00
10-417-57001	DUES/CONF/TRAVEL	200.00	0.00	200.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2027 PROP	DUES CONFERENCE & TRAVEL	0.00	0.00	200.00
Total Expense:		346,987.68	291,378.00	345,107.56
Total Department: 417 - TRAFFIC CONTROL:		346,987.68	291,378.00	345,107.56

Budget Book Format

For Fiscal: 2027 Period Ending: 12/31/2027

Account Number	Account Name	2026 2026 FINAL	2026 2026 A&E	2027 2027 PROP
Department: 430 - PUBLIC WORKS				
Expense				
10-430-51011	REGULAR EMPLOYEES	2,731,195.00	2,591,932.00	2,866,424.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2027 PROP	Bureau Chief - Public Works	0.00	0.00	128,977.00
2027 PROP	Equipment Operators 1	4.00	75,754.00	303,016.00
2027 PROP	Equipment Operators 2	3.00	74,048.00	222,144.00
2027 PROP	Equipment Operators 3	2.00	71,490.00	142,980.00
2027 PROP	Health Insurance Rebates	12.00	16,977.00	203,724.00
2027 PROP	Inventory Control Clerk	1.00	68,307.00	68,307.00
2027 PROP	Longevity	0.00	0.00	28,984.00
2027 PROP	Maintenance Men 1	3.00	68,307.00	204,921.00
2027 PROP	Maintenance Men 2	7.00	67,018.00	469,126.00
2027 PROP	Mechanic - Chief Mechanic	1.00	87,194.00	87,194.00
2027 PROP	Mechanics - General	4.00	82,493.00	329,972.00
2027 PROP	Public Works Clerk	1.00	65,083.00	65,083.00
2027 PROP	Skilled Tradesmen	5.00	75,754.00	378,770.00
2027 PROP	Supervisors	2.00	101,208.00	202,416.00
2027 PROP	Weekend Duty	1,185.00	26.00	30,810.00
10-430-51012	PARTTIME EMPLOYEES	30,000.00	28,000.00	30,000.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2027 PROP	Recycling Center/Cameron Tract	1,500.00	16.00	24,000.00
2027 PROP	Seasonal Student Work	2.00	3,000.00	6,000.00
10-430-51014	OVERTIME	150,000.00	165,000.00	150,000.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2027 PROP	Base Repair/Paving	0.00	0.00	35,000.00
2027 PROP	Community Service Events	0.00	0.00	5,000.00
2027 PROP	Emergency Call Out	0.00	0.00	10,000.00
2027 PROP	Grass Maintenance/Other	0.00	0.00	20,000.00
2027 PROP	Winter Call Out	0.00	0.00	80,000.00
10-430-51061	EMPLOYER FICA	222,706.42	209,557.00	231,652.71
Budget Detail				
Budget Code	Description	Units	Price	Amount
2027 PROP	FICA - Employer	3,028,14...	0.08	231,652.71
10-430-52004	TELEPHONE	9,000.00	4,701.00	9,000.00
10-430-52007	UTILITIES	211,317.16	189,807.00	220,000.00
10-430-52010	CONTR SERV/VEHICLE EQUIP	94,951.90	85,000.00	90,000.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2027 PROP	Contracted Equipment Repairs	0.00	0.00	80,000.00
2027 PROP	Repair Recycling Center Roll Offs	0.00	0.00	10,000.00
10-430-52011	CONTR SERV/EQUIP RENTAL	30,000.00	1,250.00	30,000.00
10-430-52013	BLDGS/BLDG MAINTENANCE	273,340.00	223,000.00	309,300.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2027 PROP	ambulance monitoring security	0.00	0.00	400.00
2027 PROP	elevator inspection	0.00	0.00	4,000.00
2027 PROP	Garage Electrical	0.00	0.00	8,000.00
2027 PROP	Genatech Swipe system	0.00	0.00	7,000.00
2027 PROP	Generator platform	0.00	0.00	7,000.00
2027 PROP	Jenitorial - Building Cox Cleaning	10,600.00	12.00	127,200.00

Account Number	Account Name	2026 2026 FINAL	2026 2026 A&E	2027 2027 PROP
2027 PROP	johnson alarm monitoring	0.00	0.00	4,000.00
2027 PROP	kistler	0.00	0.00	11,500.00
2027 PROP	Meisner Boiler repair	0.00	0.00	4,000.00
2027 PROP	Meisner HVAC Admin/ police Agreement/Public works	0.00	0.00	10,600.00
2027 PROP	METZ HVAC maintainance	0.00	0.00	1,200.00
2027 PROP	NAM Exterminating	350.00	12.00	4,200.00
2027 PROP	New HVAC Public Works replacement	0.00	0.00	22,000.00
2027 PROP	Oaesys service contract	0.00	0.00	7,200.00
2027 PROP	Other Building Services	0.00	0.00	40,000.00
2027 PROP	Other Janitorial	500.00	12.00	6,000.00
2027 PROP	Overhead door garage door replacements	0.00	0.00	6,000.00
2027 PROP	Proasys water treatment	0.00	0.00	1,800.00
2027 PROP	Public works gutter	0.00	0.00	22,000.00
2027 PROP	Schindler Elevator Contract	0.00	0.00	9,500.00
2027 PROP	State inspections for tanks	0.00	0.00	1,500.00
2027 PROP	Window Cleaning	0.00	0.00	4,200.00
10-430-52020	LANDFILL	4,567,896.00	4,553,502.00	4,723,848.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2027 PROP	Christmas Tree Collection	0.00	0.00	7,500.00
2027 PROP	First Regional - Grass/Leaves/Yard Waste	0.00	0.00	45,000.00
2027 PROP	Leaf Collection	0.00	0.00	56,292.00
2027 PROP	MSW - Collection	0.00	0.00	1,977,588.00
2027 PROP	MSW - Disposal	0.00	0.00	1,064,856.00
2027 PROP	Recycling - Collection	0.00	0.00	1,248,492.00
2027 PROP	Recycling - Disposal	0.00	0.00	312,120.00
2027 PROP	Replenish Toters	12.00	1,000.00	12,000.00
10-430-53001	OFFICE SUPPLIES	6,000.00	9,000.00	7,000.00
10-430-53006	UNIFORMS	16,525.00	15,800.00	16,525.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2027 PROP	Coveralls	0.00	0.00	1,000.00
2027 PROP	Mechanic Uniforms	100.00	52.00	5,200.00
2027 PROP	new employee sweatshirt/shirts/jackets	0.00	0.00	500.00
2027 PROP	Other Uniform - Gloves, Vests, Etc.	0.00	0.00	3,000.00
2027 PROP	Uniform Allowance	39.00	175.00	6,825.00
10-430-53012	EQUIPMENT REPAIR	352,200.00	342,123.00	350,000.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2027 PROP	EQUIPMENT REPAIR	0.00	0.00	350,000.00
10-430-53013	ROAD BUILDING & MAINTENANCE	115,000.00	102,500.00	120,000.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2027 PROP	Road Building Maintenance	0.00	0.00	120,000.00
10-430-53014	CUSTODIAL SUPPLIES	10,000.00	9,606.00	10,000.00
10-430-53015	FUEL/OIL/ANTI-FREEZE	421,815.65	330,940.00	400,000.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2027 PROP	Diesel Fuel	0.00	0.00	150,000.00
2027 PROP	Gasoline Unleaded	0.00	0.00	245,000.00
2027 PROP	Lubricating Oils/Anti Freeze	0.00	0.00	5,000.00
10-430-53016	TIRES & TIRE MAINTENANCE	50,000.00	47,500.00	50,000.00
10-430-53019	SNOW REMOVAL	417,041.09	354,556.00	393,750.00

Budget Book Format

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Account Number	Account Name	2026 2026 FINAL	2026 2026 A&E	2027 2027 PROP
Budget Detail				
Budget Code	Description	Units	Price	Amount
2027 PROP	Road Salt	4,500.00	87.50	393,750.00
10-430-53020	RECYCLING SUPPLIES	1,600.00	1,080.00	1,600.00
10-430-53021	BUILDING SUPPLIES	35,000.00	21,000.00	35,000.00
10-430-54001	EQUIPMENT REPLACEMENT	34,099.00	30,000.00	35,249.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2027 PROP	Air jacks	0.00	0.00	3,600.00
2027 PROP	Cap puller set	0.00	0.00	2,000.00
2027 PROP	chainsaw replacement	0.00	0.00	1,000.00
2027 PROP	Diagnostic tablet "Replacement"	0.00	0.00	3,700.00
2027 PROP	generator replacements	0.00	0.00	1,500.00
2027 PROP	hydraulic hand pump	0.00	0.00	900.00
2027 PROP	Parts washer	0.00	0.00	3,500.00
2027 PROP	Scanning Equipment/Technology	0.00	0.00	4,799.00
2027 PROP	Service Truck Tools	0.00	0.00	2,000.00
2027 PROP	Skilled Trades/Mechancis Tool Allowance	0.00	0.00	4,500.00
2027 PROP	Small Equipment Replacement	0.00	0.00	3,000.00
2027 PROP	Transmission Jack	0.00	0.00	4,500.00
2027 PROP	Weed wacker Replacement	0.00	0.00	250.00
10-430-57001	DUES/CONF/TRAVEL	28,500.00	18,000.00	23,000.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2027 PROP	CDL TESTING	2.00	5,500.00	11,000.00
2027 PROP	School/Conferences	0.00	0.00	12,000.00
Total Expense:		9,808,187.22	9,333,854.00	10,102,348.71
Total Department: 430 - PUBLIC WORKS:		9,808,187.22	9,333,854.00	10,102,348.71

Budget Book Format

For Fiscal: 2027 Period Ending: 12/31/2027

Account Number	Account Name	2026 2026 FINAL	2026 2026 A&E	2027 2027 PROP
Department: 450 - RECREATION				
Expense				
10-450-51011	REGULAR EMPLOYEES	635,525.00	612,768.00	659,097.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2027 PROP	Equipment Operator 1	1.00	75,754.00	75,754.00
2027 PROP	Health Insurance Rebates	12.00	4,587.00	55,044.00
2027 PROP	Longevity	0.00	0.00	5,740.00
2027 PROP	Recreation - Groundskeepers	3.00	68,307.00	204,921.00
2027 PROP	Recreation - Pool Technician	1.00	71,490.00	71,490.00
2027 PROP	Recreation Director	0.00	0.00	94,640.00
2027 PROP	Recreation -Skilled Trademen	2.00	75,754.00	151,508.00
10-450-51012	PARTTIME EMPLOYEES	155,647.00	160,745.00	171,138.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2027 PROP	Aquatic Bonus for Hours Worked	4,350.00	2.00	8,700.00
2027 PROP	Aquatics Director	800.00	25.00	20,000.00
2027 PROP	Camp Counselors \$14/hr	6.00	2,833.00	16,998.00
2027 PROP	Camp Whitehall Director	2.00	7,500.00	15,000.00
2027 PROP	Lifeguards \$15/Head Guards \$17	20.00	3,447.00	68,940.00
2027 PROP	Pool Cashier	0.00	0.00	11,000.00
2027 PROP	Pool Managers \$19/hr	4.00	3,500.00	14,000.00
2027 PROP	Summer Maintenance	3.00	5,500.00	16,500.00
10-450-51014	OVERTIME	22,500.00	30,271.00	22,500.00
10-450-51061	EMPLOYER FICA	62,245.91	65,702.00	65,315.93
Budget Detail				
Budget Code	Description	Units	Price	Amount
2027 PROP	FICA - Employer	853,803.	0.08	65,315.93
10-450-52000	CONTRACTED SERVICES	238,027.49	205,305.00	250,190.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2027 PROP	Activities - Community Event/Bus Trip	0.00	0.00	2,500.00
2027 PROP	Activities - Services- Fall Festival	0.00	0.00	2,500.00
2027 PROP	Activities - Services- Summer Concerts (6)	0.00	0.00	14,500.00
2027 PROP	Activities - Services- Township Movie Night (2)	2.00	1,350.00	2,700.00
2027 PROP	Aquatics - Swim Certifications	0.00	0.00	3,000.00
2027 PROP	Building Maintenance - Exterminators	0.00	0.00	3,500.00
2027 PROP	EAC Services	0.00	0.00	3,100.00
2027 PROP	Go Go Pottie Portable Toilet - Various Park Sites	0.00	0.00	13,500.00
2027 PROP	Helmer Grant Writing Services	0.00	0.00	25,500.00
2027 PROP	Imported Budget Adjustment: Blanket PO for Car Was	0.00	0.00	125.00
2027 PROP	KCE Engenieering/Surverying Recreation	1.00	8,000.00	8,000.00
2027 PROP	Other Emergency/Misc Services	0.00	0.00	12,500.00
2027 PROP	Pool Swim Instructor	0.00	0.00	6,000.00
2027 PROP	Recreation Software	0.00	0.00	40,000.00
2027 PROP	Rental Coordinator- West Catty, Fullerton, Schadt	225.00	125.00	28,125.00
2027 PROP	Tree Sevice- Various Parks	0.00	0.00	75,000.00
2027 PROP	TTC Cleaning- Floor scrub/sealcoat/wax Cementon	0.00	0.00	2,975.00
2027 PROP	TTC Cleaning- Floor scrub/sealcoat/wax Fullerton	0.00	0.00	1,935.00
2027 PROP	TTC Cleaning- Floor scrub/sealcoat/wax Schadt Ave	0.00	0.00	2,795.00
2027 PROP	TTC Cleaning- Floor scrub/sealcoat/wax West Catty	0.00	0.00	1,935.00
10-450-52004	TELEPHONE	4,260.00	1,498.00	4,260.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2027 PROP	Hokey Park - Security Service	12.00	55.00	660.00

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Account Number	Account Name	2026 2026 FINAL	2026 2026 A&E	2027 2027 PROP
2027 PROP	Other Phone Charges	0.00	0.00	1,200.00
2027 PROP	Ring Central Services	12.00	200.00	2,400.00
10-450-52007	UTILITIES	140,000.00	103,000.00	140,000.00
10-450-52012	GENERAL EQUIPMENT MAINT	30,000.00	12,500.00	30,000.00
10-450-52014	SCHOOL FACILITIES	45,000.00	23,575.00	30,000.00
Budget Detail				
Budget Code	Description		Units	Price
2027 PROP	General Rentals		0.00	0.00
2027 PROP	Spring Aerobics		0.00	0.00
2027 PROP	Winter Gym Rentals		0.00	0.00
10-450-53001	OFFICE SUPPLIES	6,500.00	5,560.00	5,000.00
10-450-53002	POSTAGE	500.00	500.00	500.00
10-450-53017	POOL CHEMICALS	20,000.00	20,631.00	25,500.00
10-450-53018	POOLS MISC	16,155.00	14,400.00	80,625.00
Budget Detail				
Budget Code	Description		Units	Price
2027 PROP	Coping of main pool		0.00	0.00
2027 PROP	First Aid Supplies		0.00	0.00
2027 PROP	Guard Supplies		0.00	0.00
2027 PROP	Kemp Rescue Tubes		5.00	75.00
2027 PROP	Lounge Chairs		0.00	0.00
2027 PROP	Misc Pool Expenses		0.00	0.00
2027 PROP	Misc Pool Supplies		1.00	5,000.00
2027 PROP	Pool Benches		0.00	0.00
2027 PROP	Restroom Fixtures- Stalls/Doors/Toilets		6.00	2,500.00
2027 PROP	Resurface Baby Pool		1.00	5,000.00
2027 PROP	Staff Shirts		0.00	0.00
2027 PROP	Umbrellas		10.00	120.00
10-450-53021	BUILDING SUPPLIES	43,100.00	33,000.00	52,125.00
Budget Detail				
Budget Code	Description		Units	Price
2027 PROP	General Expenses		1.00	17,000.00
2027 PROP	Mulch/Mix/Ground Cover at Playgrounds		350.00	27.50
2027 PROP	Rental Building Supplies		0.00	0.00
2027 PROP	True Green- Weed Control at Parks		1.00	17,500.00
10-450-53024	CAMP WHITEHALL	6,500.00	3,040.00	5,700.00
Budget Detail				
Budget Code	Description		Units	Price
2027 PROP	2 Field Trips		1.00	2,000.00
2027 PROP	Supplies for Camp Whitehall		0.00	0.00
2027 PROP	Various Camp Programs		0.00	0.00
10-450-54001	EQUIPMENT REPLACEMENT	3,500.00	2,500.00	17,932.00
Budget Detail				
Budget Code	Description		Units	Price
2027 PROP	Commerical Food Hot Box		2.00	605.00
2027 PROP	Commercial Fridge/Freezer-Fullerton		0.00	0.00
2027 PROP	Echo Chain Saw		2.00	649.00
2027 PROP	Echo Weed Whacker		4.00	489.00
2027 PROP	Grizzly Table Saw		0.00	0.00
2027 PROP	Miscellaneous Equipment		0.00	0.00
2027 PROP	Toro Hand Push Mower		0.00	0.00
2027 PROP	Utility Small Mower Trailer		0.00	0.00
10-450-56005	RECREATION CONTRIBUTIONS	65,500.00	65,500.00	44,000.00

Account Number	Account Name	2026 2026 FINAL	2026 2026 A&E	2027 2027 PROP
Budget Detail				
Budget Code	Description		Units	Price
2027 PROP	Cementon Matching Funds		0.00	8,000.00
2027 PROP	Egypt Matching Funds		0.00	8,000.00
2027 PROP	Hokendauqua Matching Funds		0.00	8,000.00
2027 PROP	West Catty - Fund Negative Balance		0.00	20,000.00
10-450-56008	GRASS CUTTING	8,500.00	6,000.00	2,500.00
10-450-57001	DUES/CONF/TRAVEL	1,000.00	55.00	1,000.00
Total Expense:		1,504,460.40	1,366,550.00	1,607,382.93
Total Department: 450 - RECREATION:		1,504,460.40	1,366,550.00	1,607,382.93

Budget Book Format

For Fiscal: 2027 Period Ending: 12/31/2027

Account Number	Account Name	2026 2026 FINAL	2026 2026 A&E	2027 2027 PROP
Department: 480 - CONTINGENCY RESERVE				
Expense				
10-480-57002	CONTINGENCY RESERVE	1,070,845.00	0.00	1,139,120.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2027 PROP	Contingency Reserve (3% of total Expenses)	0.00	0.00	1,139,120.00
Total Expense:		1,070,845.00	0.00	1,139,120.00
Total Department: 480 - CONTINGENCY RESERVE:		1,070,845.00	0.00	1,139,120.00
Total Fund: 10 - GENERAL FUND:		-5,652,843.47	-493,056.82	-4,961,516.73

HIGHWAY AID FUND

The Highway Aid Fund is a Special Revenue Fund used to account for financial transactions that are eligible for funding in accordance with the PA Liquid Fuels Tax (Act 655, as amended). Expenditures made for the maintenance, repair and construction of roads and streets, including bridges, culverts and drainage structures for which the Township is legally responsible. Also, funds can be used for the acquisition, maintenance, repair and operation of street signs and street lighting; traffic signs and traffic signal control systems. The Township has, in recent past, utilized these funds for our annual street lighting expenses and its traffic signal maintenance program. Recently, additional funds have allowed us to expand our Street Resurfacing Program.

DEBT SERVICE FUND

The Debt Service Fund is a Zero Balance Fund, which is used to record the funding and payment of the principal and interest on the Township's two General Obligation Bond Issues, as well as any other short or long term borrowings. This activity is carried out solely through an appropriation in the General Fund with interfund transfers to the Debt Service Fund to account for related debt service expenditures.

HIGHWAY AID FUND
SUMMARY BUDGET STATEMENT

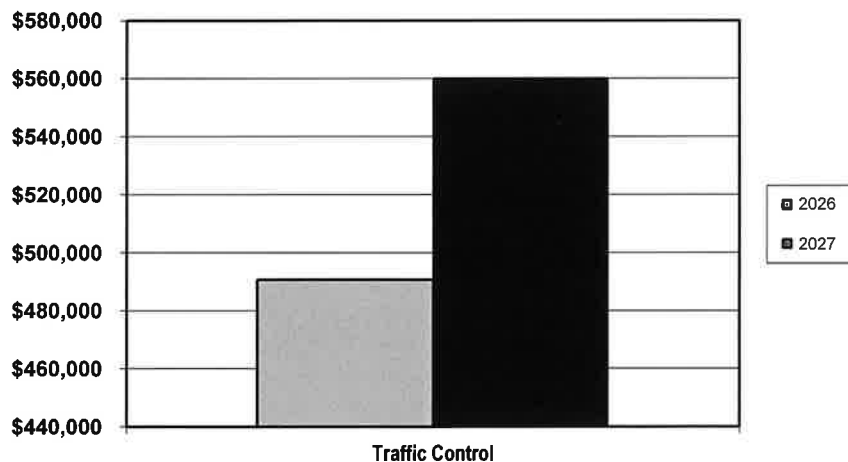
<u>REVENUES</u>	<u>2026 FINAL</u>	<u>2026 A & E</u>	<u>2027 PROPOSED</u>
Interest & Rents	\$ 10,000.00	\$ 6,500.00	\$ 6,500.00
Intergovernmental Revenue	\$ 834,012.00	\$ 822,797.00	\$ 822,797.00
Transfers In	\$ -	\$ 100,000.00	\$ -
Insurance Claims - Refunds	\$ 25,000.00	\$ 65,000.00	\$ 25,000.00
<i>TOTAL REVENUES</i>	\$ 869,012.00	\$ 994,297.00	\$ 854,297.00
Insurance/Benefits/Transfers	\$ 600,000.00	\$ 300,000.00	\$ 400,000.00
Traffic Control	\$ 490,666.00	\$ 588,343.00	\$ 560,000.00
<i>TOTAL EXPENDITURES</i>	\$ 1,090,666.00	\$ 888,343.00	\$ 960,000.00
DIFFERENCE	\$ (221,654.00)	\$ 105,954.00	\$ (105,703.00)
BEGINNING YEAR FUND BALANCE	\$ 22,732.00	\$ 22,731.00	\$ 128,685.00
END OF YEAR FUND BALANCE	\$ (198,922.00)	\$ 128,685.00	\$ 22,982.00

TOWNSHIP OF WHITEHALL

2027 PROPOSED BUDGET

HIGHWAY AID FUND BUDGET

<u>ACCOUNT</u>	<u>2026</u>	<u>2027</u>	<u>CHANGE</u>
Revenue	\$ 869,012	\$ 854,297	-1.69%
Expenditures			
Legislative	\$ -	\$ -	N/A
Administrative	\$ -	\$ -	N/A
Benefits/Insurances	\$ -	\$ -	N/A
Treasurer	\$ -	\$ -	N/A
Police	\$ -	\$ -	N/A
Fire	\$ -	\$ -	N/A
Development	\$ -	\$ -	N/A
Traffic Control	\$ 490,666	\$ 560,000	14.13%
Public Works	\$ -	\$ -	N/A
Recreation	\$ -	\$ -	N/A
Debt Service	\$ -	\$ -	N/A
Capital Reserve Transfer	\$ 600,000	\$ 400,000	N/A
Non-Departmental	\$ -	\$ -	N/A
Total Expenditures	\$ 1,090,666	\$ 960,000	-11.98%
Difference	\$ (221,654)	\$ (105,703)	
Beginning Balance	\$ 22,731	\$ 128,685	
Ending Balance	\$ (198,923)	\$ 22,982	



Account Number	Account Name	2026 2026 FINAL	2026 2026 A&E	2027 2027 PROP	
Fund: 21 - STATE HIGHWAY AID					
Revenue					
21-34100	INTEREST	10,000.00	6,500.00	6,500.00	
21-35400	GRANTS	834,012.00	822,797.00	822,797.00	
Budget Detail					
Budget Code	Description		Units	Price	Amount
2027 PROP	State Highway Aid		0.00	0.00	-822,797.00
21-36000	TRANSFER FROM GEN FUND	0.00	100,000.00		0.00
21-38010	REFUNDS/INSURANCE	25,000.00	65,000.00		25,000.00
Budget Detail					
Budget Code	Description		Units	Price	Amount
2027 PROP	Insurance Claims - Accidents		0.00	0.00	-25,000.00
Total Revenue:		869,012.00	994,297.00	854,297.00	

Budget Book Format

For Fiscal: 2027 Period Ending: 12/31/2027

Account Number	Account Name	2026 2026 FINAL	2026 2026 A&E	2027 2027 PROP	
Department: 000 - NON DEPARTMENTAL					
Expense					
21-000-57030	TRANSFER TO GEN FUND	0.00	100,000.00	0.00	
21-000-57033	CAPITAL RESERVE TRANSFER	600,000.00	200,000.00	400,000.00	
Budget Detail					
Budget Code	Description		Units	Price	Amount
2027 PROP	Road Construction Financing		0.00	0.00	400,000.00
Total Expense:		600,000.00	300,000.00	400,000.00	
Total Department: 000 - NON DEPARTMENTAL:		600,000.00	300,000.00	400,000.00	

Account Number	Account Name	2026 2026 FINAL	2026 2026 A&E	2027 2027 PROP
Department: 417 - TRAFFIC CONTROL				
Expense				
21-417-52017	STREET LIGHTING	360,000.00	519,000.00	460,000.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2027 PROP	Accident Repairs	0.00	0.00	45,000.00
2027 PROP	Costars 5% Fee Increase	0.00	0.00	5,000.00
2027 PROP	Inventory - Poles & Fixtures	0.00	0.00	59,280.00
2027 PROP	Replace Lights - Phase 2	0.00	0.00	65,000.00
2027 PROP	Street Light - Maintenance Contract	12.00	8,660.00	103,920.00
2027 PROP	Street Lights - County of Lehigh	12.00	2,200.00	26,400.00
2027 PROP	Street Lights - Direct Energy	12.00	4,200.00	50,400.00
2027 PROP	Street Lights - PPL	0.00	0.00	70,000.00
2027 PROP	Unanticipated Repairs	0.00	0.00	35,000.00
21-417-52018	TRAFFIC SIGNAL MAINT	130,666.00	69,343.00	100,000.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2027 PROP	EMERGENCY TRAFFIC REPAIRS-BATTERIES,LOOPS & CONTRO	0.00	0.00	25,000.00
2027 PROP	INSURANCE REPAIRS	0.00	0.00	30,000.00
2027 PROP	TRAFFIC LIGHT CONTRACT MAINTENANCE REPAIRS ONE CAL	0.00	0.00	45,000.00
Total Expense:		490,666.00	588,343.00	560,000.00
Total Department: 417 - TRAFFIC CONTROL:		490,666.00	588,343.00	560,000.00
Total Fund: 21 - STATE HIGHWAY AID:		-221,654.00	105,954.00	-105,703.00

DEBT SERVICE FUND

The Debt Service Fund is a Zero Balance Fund, which is used to record the funding and payment of the principal and interest on the Township's two General Obligation Bond Issues, as well as any other short or long term borrowings. This activity is carried out solely through an appropriation in the General Fund with interfund transfers to the Debt Service Fund to account for related debt service expenditures.

DEBT SERVICE FUND
SUMMARY BUDGET STATEMENT

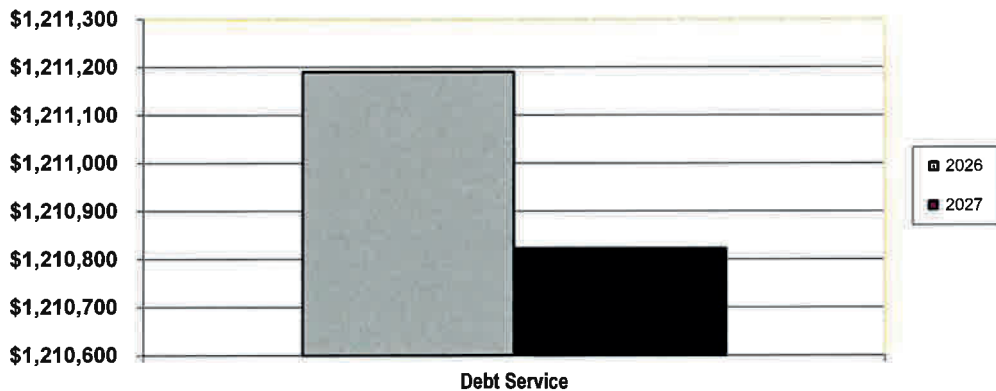
<u>REVENUES</u>	<u>2026 FINAL</u>	<u>2026 A & E</u>	<u>2027 PROPOSED</u>
Transfer From General Fund	\$ 1,211,190.00	\$ 1,211,190.00	\$ 1,210,823.00
<i>TOTAL REVENUES</i>	\$ 1,211,190.00	\$ 1,211,190.00	\$ 1,210,823.00
Bond Principal	\$ 720,590.00	\$ 720,590.00	\$ 734,470.00
Bond Interest	\$ 490,600.00	\$ 490,600.00	\$ 476,353.00
<i>TOTAL EXPENDITURES</i>	\$ 1,211,190.00	\$ 1,211,190.00	\$ 1,210,823.00
DIFFERENCE	\$ -	\$ -	\$ -
BEGINNING YEAR FUND BALANCE	\$ 18,921.00	\$ 18,921.00	\$ 18,921.00
END OF YEAR FUND BALANCE	\$ 18,921.00	\$ 18,921.00	\$ 18,921.00

TOWNSHIP OF WHITEHALL

2027 PROPOSED BUDGET

DEBT SERVICE FUND

<u>ACCOUNT</u>	<u>2026</u>	<u>2027</u>	<u>CHANGE</u>
Revenue	\$ -	\$ -	N/A
Expenditures			
Legislative	\$ -	\$ -	N/A
Administrative	\$ -	\$ -	N/A
Benefits/Insurances	\$ -	\$ -	N/A
Treasurer	\$ -	\$ -	N/A
Police	\$ -	\$ -	N/A
Fire	\$ -	\$ -	N/A
Development	\$ -	\$ -	N/A
Traffic Control	\$ -	\$ -	N/A
Public Works	\$ -	\$ -	N/A
Recreation	\$ -	\$ -	N/A
Debt Service	\$ 1,211,190	\$ 1,210,823	-0.03%
Capital Reserve Transfer	\$ -	\$ -	N/A
Non-Departmental	\$ -	\$ -	N/A
Total Expenditures	\$ 1,211,190	\$ 1,210,823	-0.03%
Difference	\$ (1,211,190)	\$ (1,210,823)	
Transfer In	\$ 1,211,190	\$ 1,210,823	
Beginning Balance	\$ 18,921	\$ 18,921	
Ending Balance	\$ 18,921	\$ 18,921	



Budget Book Format

For Fiscal: 2027 Period Ending: 12/31/2027

Account Number	Account Name	2026 2026 FINAL	2026 2026 A&E	2027 2027 PROP
Fund: 30 - DEBT SERVICE				
Revenue				
30-39201	TRANSFER - GENERAL FUND	1,211,190.00	1,211,190.00	1,210,823.00
Total Revenue:		1,211,190.00	1,211,190.00	1,210,823.00

Account Number	Account Name	2026 2026 FINAL	2026 2026 A&E	2027 2027 PROP
Department: 471 - BOND/OTHER DEBT				
Expense				
30-471-57100	BOND PRINCIPAL	720,590.00	720,590.00	734,470.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2027 PROP	2017 Debt Service Principal	0.00	0.00	199,470.00
2027 PROP	2019 Debt Service Principal	0.00	0.00	215,000.00
2027 PROP	2020 Debt Service Principal	0.00	0.00	320,000.00
30-471-57101	BOND INTEREST	490,600.00	490,600.00	476,353.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2027 PROP	2017 Debt Service Interest	2.00	23,034.00	46,068.00
2027 PROP	2019 Debt Service Interest	2.00	156,400.00	312,800.00
2027 PROP	2020 Debt Service Interest	2.00	58,742.50	117,485.00
Total Expense:		1,211,190.00	1,211,190.00	1,210,823.00
Total Department: 471 - BOND/OTHER DEBT:		1,211,190.00	1,211,190.00	1,210,823.00
Total Fund: 30 - DEBT SERVICE:		0.00	0.00	0.00

CAPITAL RESERVE FUND

The Capital Reserve Fund is used to account for the accumulation of resources for, and the acquisition or construction of General Fixed Assets. Resources of the Fund have been, in recent times, derived from long term debt proceeds, grants, General Fund transfers and sales of fixed assets. A new objective of utilizing budget transfers as the primary means of funding capital projects is sought; thereby reducing the dependency on long term debt as a funding source. The expenditures are equipment purchases and construction projects which have been accounted for in the Capital Improvements Program.

CAPITAL RESERVE FUND
SUMMARY BUDGET STATEMENT

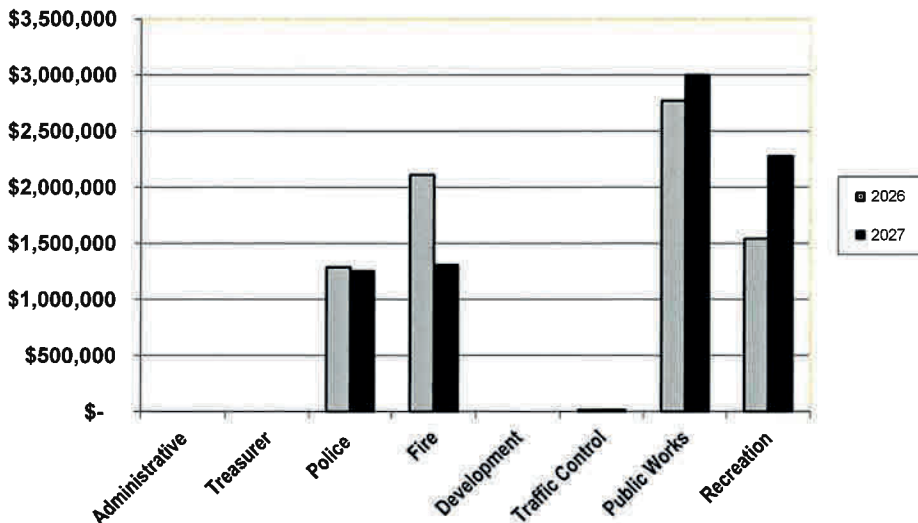
<u>REVENUES</u>	<u>2026 FINAL</u>	<u>2026 A & E</u>	<u>2027 PROPOSED</u>
Interest & Rents	\$ 12,500.00	\$ 9,500.00	\$ 12,500.00
Intergovernmental Revenue	\$ 1,362,000.00	\$ 2,030,335.00	\$ 3,128,166.00
Transfers from Other Funds	\$ 4,500,000.00	\$ 2,500,000.00	\$ 3,275,000.00
Miscellaneous Revenue	\$ 40,000.00	\$ 96,000.00	\$ 40,000.00
<i>TOTAL REVENUES</i>	\$ 5,914,500.00	\$ 4,635,835.00	\$ 6,455,666.00
Administration	\$ -	\$ -	\$ -
Police	\$ 1,287,815.00	\$ 397,751.00	\$ 1,252,815.00
Fire	\$ 2,110,091.00	\$ 27,591.00	\$ 1,308,000.00
Development	\$ -	\$ -	\$ -
Traffic Control	\$ 15,000.00	\$ -	\$ 15,000.00
Public Works	\$ 2,771,818.00	\$ 2,517,837.00	\$ 3,000,500.00
Recreation	\$ 1,542,104.00	\$ 667,952.00	\$ 2,277,498.00
<i>TOTAL EXPENDITURES</i>	\$ 7,726,828.00	\$ 3,611,131.00	\$ 7,853,813.00
DIFFERENCE	\$ (1,812,328.00)	\$ 1,024,704.00	\$ (1,398,147.00)
BEGINNING YEAR FUND BALANCE	\$ 576,635.00	\$ 575,636.00	\$ 1,600,340.00
END OF YEAR FUND BALANCE	\$ (1,235,693.00)	\$ 1,600,340.00	\$ 202,193.00

TOWNSHIP OF WHITEHALL

2027 PROPOSED BUDGET

CAPITAL RESERVE FUND

<u>ACCOUNT</u>	<u>2026</u>	<u>2027</u>	<u>CHANGE</u>
Revenue	\$ 1,414,500	\$ 3,180,666	124.86%
Expenditures			
Legislative	\$ -	\$ -	N/A
Administrative	\$ -	\$ -	N/A
Benefits/Insurances	\$ -	\$ -	N/A
Treasurer	\$ -	\$ -	N/A
Police	\$ 1,287,815	\$ 1,252,815	-2.72%
Fire	\$ 2,110,098	\$ 1,308,000	-38.01%
Development	\$ -	\$ -	N/A
Traffic Control	\$ 15,000	\$ 15,000	N/A
Public Works	\$ 2,771,818	\$ 3,000,500	8.25%
Recreation	\$ 1,542,104	\$ 2,277,468	47.69%
Debt Service	\$ -	\$ -	N/A
Capital Reserve Transfer	\$ -	\$ -	N/A
Non-Departmental	\$ -	\$ -	N/A
Total Expenditures	\$ 7,726,835	\$ 7,853,783	1.64%
Difference	\$ (6,312,335)	\$ (4,673,117)	
Transfer In	\$ 4,500,000	\$ 3,275,000	
Beginning Balance	\$ 576,635	\$ 1,600,340	
Ending Balance	\$ (1,235,700)	\$ 202,223	



Account Number	Account Name	2026 2026 FINAL	2026 2026 A&E	2027 2027 PROP	
Fund: 40 - CAPITAL RESERVE					
Revenue					
40-34100	INTEREST	12,500.00	9,500.00	12,500.00	
40-35400	GRANTS	1,362,000.00	2,030,335.00	3,128,166.00	
Budget Detail					
Budget Code	Description		Units	Price	Amount
2027 PROP	Greenways - IRT Paving		0.00	0.00	-175,000.00
2027 PROP	IRT Bridges & Crosswalks		0.00	0.00	-380,000.00
2027 PROP	LSA - Egypt Pumper		0.00	0.00	-1,000,000.00
2027 PROP	LSA - Milling Machine		0.00	0.00	-350,000.00
2027 PROP	LSA L/N - Grass Cutting Machine		0.00	0.00	-32,166.00
2027 PROP	LSA L/N - Police Vehicle		0.00	0.00	-41,000.00
2027 PROP	Multi Modal Handicapped Ramps		0.00	0.00	-525,000.00
2027 PROP	Wood Street - PennDOT Payment		0.00	0.00	-625,000.00
40-39100	SALES GEN FIXED ASSETS	40,000.00	96,000.00	40,000.00	
Budget Detail					
Budget Code	Description		Units	Price	Amount
2027 PROP	Sale of Retired Equipment (Municibid)		0.00	0.00	-40,000.00
40-39201	TRANSFER - GENERAL FUND	2,800,000.00	2,300,000.00	2,800,000.00	
40-39205	TRANSFER FROM HWY AID	600,000.00	200,000.00	400,000.00	
40-39206	TRANSFER - LAFARGE FUND	1,100,000.00	0.00	75,000.00	
Total Revenue:		5,914,500.00	4,635,835.00	6,455,666.00	

Budget Book Format

For Fiscal: 2027 Period Ending: 12/31/2027

Account Number	Account Name	2026 2026 FINAL	2026 2026 A&E	2027 2027 PROP
Department: 410 - POLICE				
Expense				
40-410-54001	EQUIPMENT REPLACEMENT	410,865.00	378,547.00	330,865.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2027 PROP	Angel Armor Ballistic Door Panels	10.00	1,649.00	16,490.00
2027 PROP	Dodge Durango Replacement Vehicle	4.00	42,000.00	168,000.00
2027 PROP	Installation, Painting/Lettering,& Equipment	4.00	25,000.00	100,000.00
2027 PROP	PC Patrol In Car Computer Replacement	4.00	7,000.00	28,000.00
2027 PROP	Replacement Desktop Computers	3.00	2,000.00	6,000.00
2027 PROP	Trijicon RMR Red Dot	15.00	700.00	10,500.00
2027 PROP	Trijicon Sight Plate	15.00	125.00	1,875.00
40-410-54006	CAPITAL CONSTRUCTION	15,000.00	4,871.00	60,000.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2027 PROP	Carport Canopy Refurbishment	1.00	60,000.00	60,000.00
40-410-54007	RADIO & COMMUNICATION	861,950.01	14,333.00	861,950.01
Budget Detail				
Budget Code	Description	Units	Price	Amount
2027 PROP	Additional Mobile Radio Unit 803	1.00	6,000.00	6,000.00
2027 PROP	County of Lehigh - Radio Purchases	0.00	0.00	850,000.00
2027 PROP	Imported Budget Adjustment: REMOTE MOUNT INSTALLAT	0.00	0.00	400.00
2027 PROP	Imported Budget Adjustment: XL-85 MOBILE-MULTI-KEY	0.00	0.00	5,550.01
Total Expense:		1,287,815.01	397,751.00	1,252,815.01
Total Department: 410 - POLICE:		1,287,815.01	397,751.00	1,252,815.01

Budget Book Format

For Fiscal: 2027 Period Ending: 12/31/2027

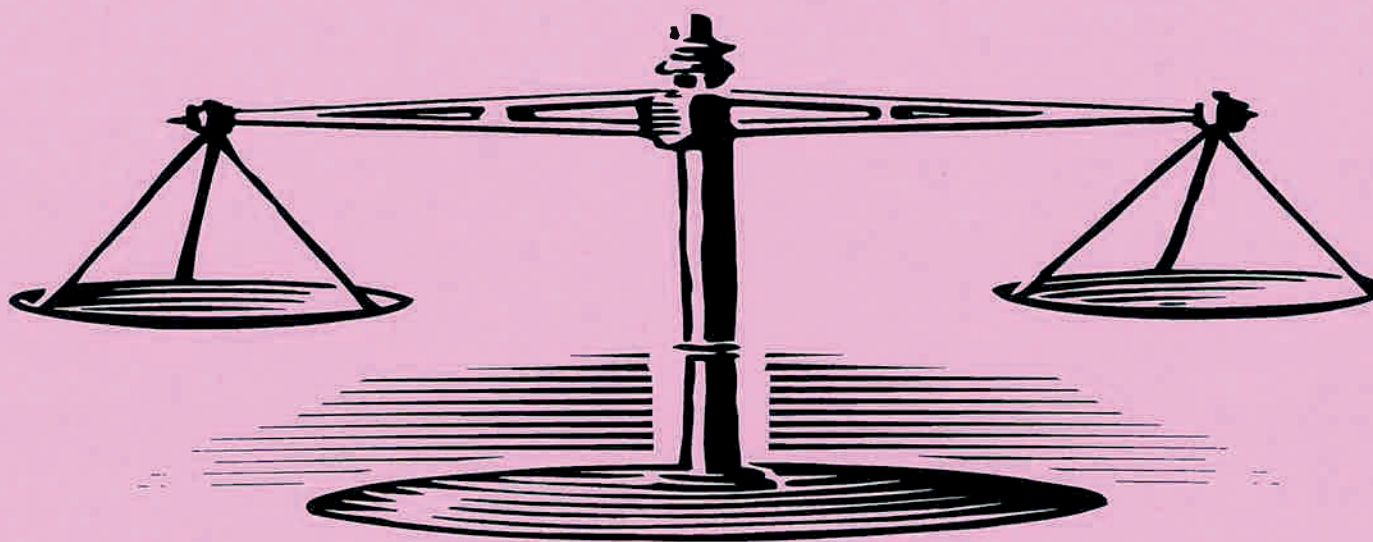
Account Number	Account Name	2026 2026 FINAL	2026 2026 A&E	2027 2027 PROP
Department: 413 - FIRE				
Expense				
40-413-54001	EQUIPMENT REPLACEMENT	2,110,098.54	27,591.00	1,308,000.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2027 PROP	Aerial maintenace	1.00	6,000.00	6,000.00
2027 PROP	Boat lettering	0.00	0.00	2,000.00
2027 PROP	New Chiefs Vehicle	1.00	100,000.00	100,000.00
2027 PROP	Rescue Pumper - Egypt	0.00	0.00	1,200,000.00
Total Expense:		2,110,098.54	27,591.00	1,308,000.00
Total Department: 413 - FIRE:		2,110,098.54	27,591.00	1,308,000.00

Account Number	Account Name	2026 2026 FINAL	2026 2026 A&E	2027 2027 PROP	
Department: 417 - TRAFFIC CONTROL					
Expense					
40-417-54009	SIGNALIZATION	15,000.00	0.00	15,000.00	
Budget Detail					
Budget Code	Description		Units	Price	Amount
2027 PROP	BATTERY BACKUP AS NEEDED		0.00	0.00	15,000.00
Total Expense:		15,000.00	0.00	15,000.00	
Total Department: 417 - TRAFFIC CONTROL:		15,000.00	0.00	15,000.00	

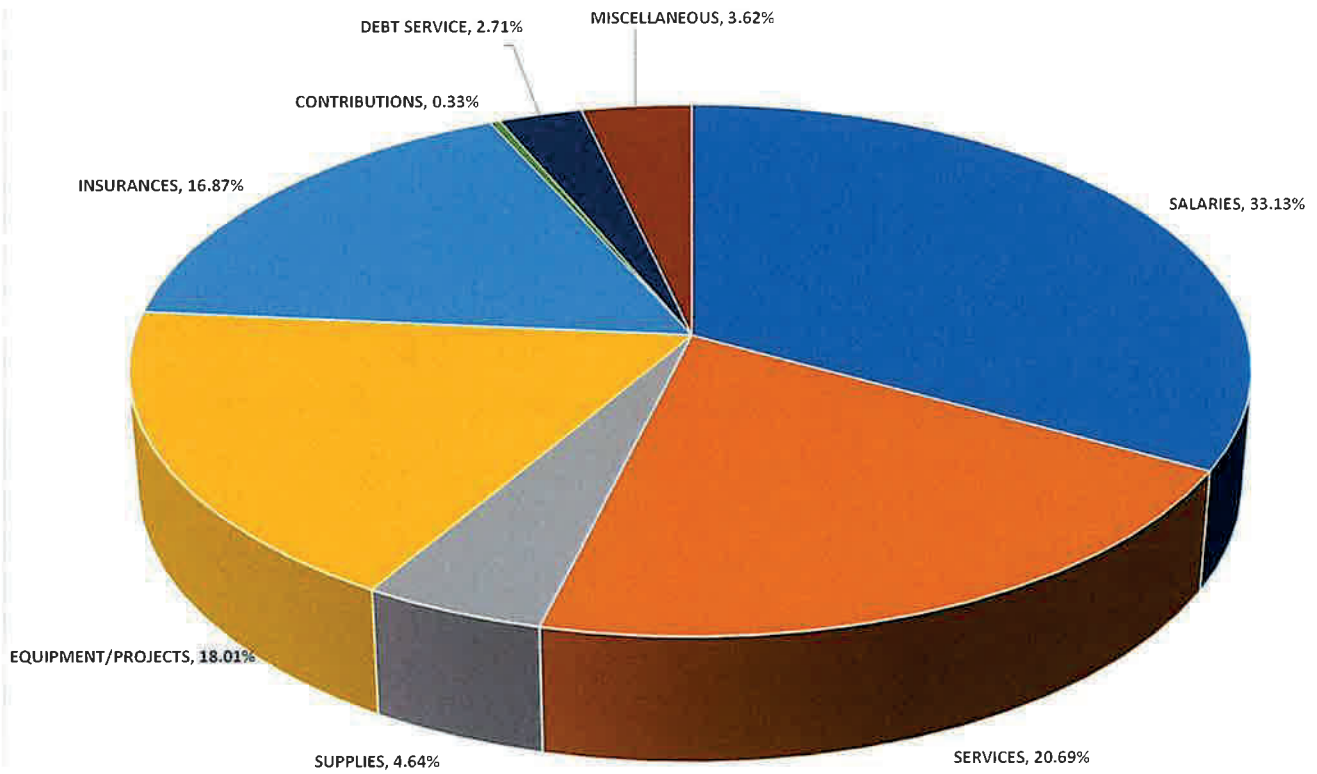
Account Number	Account Name	2026 2026 FINAL	2026 2026 A&E	2027 2027 PROP
Department: 430 - PUBLIC WORKS				
Expense				
40-430-54001	EQUIPMENT REPLACEMENT	1,095,486.75	959,337.00	1,045,000.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2027 PROP	550 dump replacement "truck fire"	0.00	0.00	135,000.00
2027 PROP	Dump truck replacement "Truck Fire"	0.00	0.00	320,000.00
2027 PROP	Milling machine "350,000 Grant"	0.00	0.00	590,000.00
40-430-54003	ROAD CONSTRUCTION	942,500.00	925,000.00	980,000.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2027 PROP	8th American to Jefferson	0.00	0.00	43,000.00
2027 PROP	Alleys	0.00	0.00	150,000.00
2027 PROP	American Jordan to 8th	0.00	0.00	20,000.00
2027 PROP	Center 4th to 2nd	0.00	0.00	64,000.00
2027 PROP	Center 4th to Parkway	0.00	0.00	62,000.00
2027 PROP	Coplay St S4th- Circle	0.00	0.00	59,000.00
2027 PROP	Crest Sumner to Dead End	0.00	0.00	15,000.00
2027 PROP	Hokendauqua Tapler to N 3rd	0.00	0.00	80,000.00
2027 PROP	Michael Drive - Schadt to Peachtree Circle	0.00	0.00	122,000.00
2027 PROP	Oakwood Sumner to Circle	0.00	0.00	77,000.00
2027 PROP	Park Court S4th to Circle	0.00	0.00	34,000.00
2027 PROP	Redwood Georgia-Presidential	0.00	0.00	35,000.00
2027 PROP	Ruch Chestnut-Catherine	0.00	0.00	68,000.00
2027 PROP	St. Johns 145 to Terrace Drive	0.00	0.00	91,000.00
2027 PROP	Summit 3rd to Mulberry	0.00	0.00	17,000.00
2027 PROP	Walnut Mulberry to Front	0.00	0.00	43,000.00
40-430-54004	CURB & SIDEWALK	430,500.00	350,000.00	525,000.00
40-430-54005	STORM SEWER	245,331.29	207,000.00	162,500.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2027 PROP	NPDES - Basin Naturalizations	0.00	0.00	77,500.00
2027 PROP	Other Minor Repairs	0.00	0.00	25,000.00
2027 PROP	Storm Water Improvements - Planning	0.00	0.00	60,000.00
40-430-54006	CAPITAL CONSTRUCTION	10,000.00	0.00	0.00
40-430-54010	FEDERAL/STATE PROJECTS	48,000.00	76,500.00	288,000.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2027 PROP	Novak Landfill - Well Testing	0.00	0.00	48,000.00
2027 PROP	South 145 - Corridor Improvements/Study	0.00	0.00	240,000.00
Total Expense:		2,771,818.04	2,517,837.00	3,000,500.00
Total Department: 430 - PUBLIC WORKS:		2,771,818.04	2,517,837.00	3,000,500.00

Account Number	Account Name	2026 2026 FINAL	2026 2026 A&E	2027 2027 PROP
Department: 450 - RECREATION				
Expense				
40-450-54001	EQUIPMENT REPLACEMENT	67,952.00	67,952.00	135,825.97
Budget Detail				
Budget Code	Description	Units	Price	Amount
2027 PROP	2027 Ford F-350 8' Box Cab, replace 22	1.00	60,755.00	60,755.00
2027 PROP	Bobcat Tractor Front Mount Snowblower	0.00	0.00	10,838.97
2027 PROP	EM Kuntz- Snow Plow for New truck	1.00	12,429.00	12,429.00
2027 PROP	EM Kuntz- Utility Body for New truck	1.00	3,782.00	3,782.00
2027 PROP	Levan Machine- Utility Body for New Truck	1.00	15,855.00	15,855.00
2027 PROP	Power Pro- Hustler Wing Mower	1.00	32,166.00	32,166.00
40-450-54006	CAPITAL CONSTRUCTION	1,474,152.25	600,000.00	2,141,642.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2027 PROP	Cementon Pool Fill In	0.00	0.00	100,000.00
2027 PROP	Fullerton Project-Splash/Dog- Fill Pool In	1.00	625,000.00	625,000.00
2027 PROP	Hokey Court Resurface w/ Pickleball - Tennis	0.00	0.00	165,000.00
2027 PROP	Hokey Park Pavilion Replacement- Camp Whitehall	0.00	0.00	72,500.00
2027 PROP	Hokey Tennis Re-Paved	0.00	0.00	65,000.00
2027 PROP	IRT Bridges & Crosswalks	0.00	0.00	350,000.00
2027 PROP	IRT Trail Paving Grant	1.00	584,292.00	584,292.00
2027 PROP	Mickley Prydun - 2026/2027	0.00	0.00	100,000.00
2027 PROP	Parkway Fence/Quarry	0.00	0.00	26,000.00
2027 PROP	Safe 4 Play- State Playground Inspections	1.00	8,850.00	8,850.00
2027 PROP	West Catty - Bathrooms & Kitchen	0.00	0.00	45,000.00
Total Expense:		1,542,104.25	667,952.00	2,277,467.97
Total Department: 450 - RECREATION:		1,542,104.25	667,952.00	2,277,467.97
Total Fund: 40 - CAPITAL RESERVE:		-1,812,335.84	1,024,704.00	-1,398,116.98
Report Total:		-7,686,833.31	637,601.18	-6,465,336.71

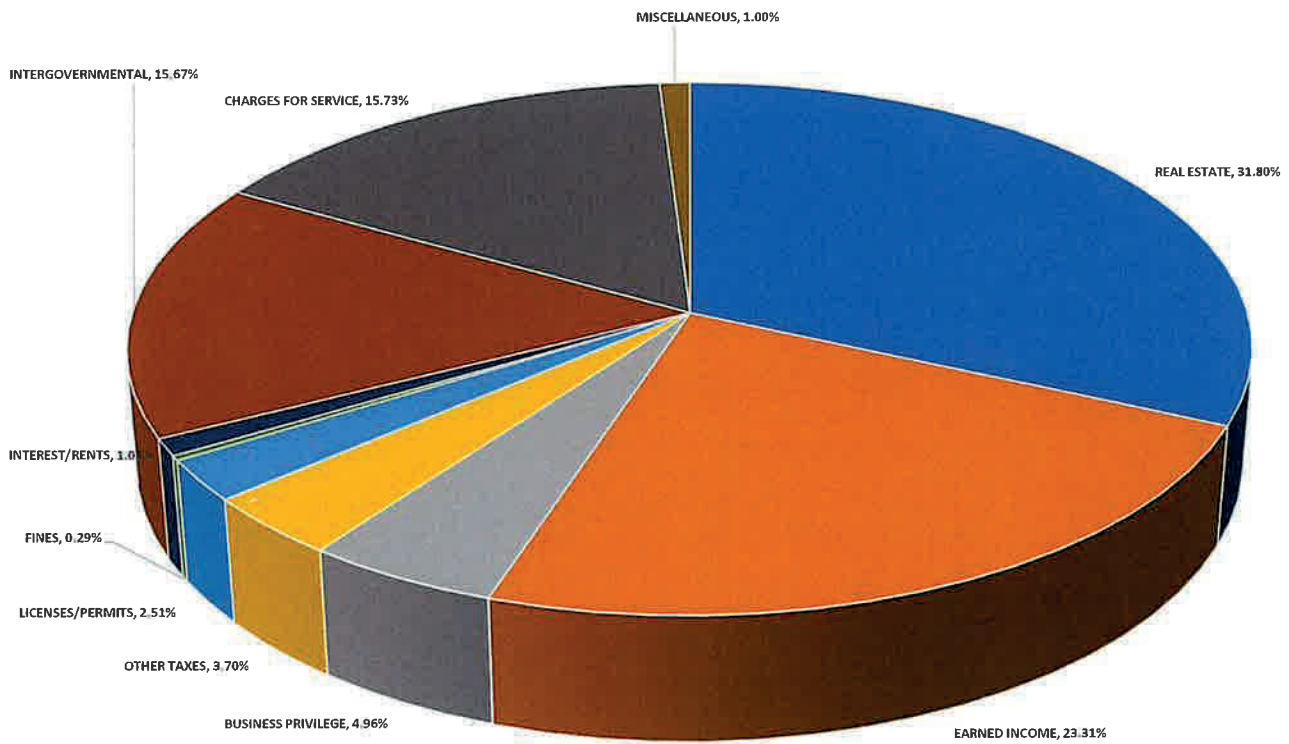
APPENDICES



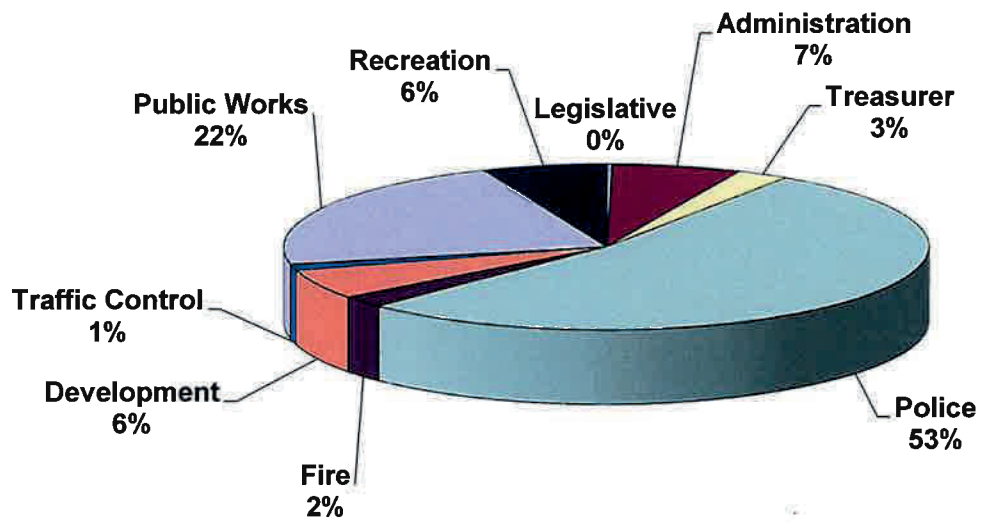
EXPENDITURES BY CATEGORY



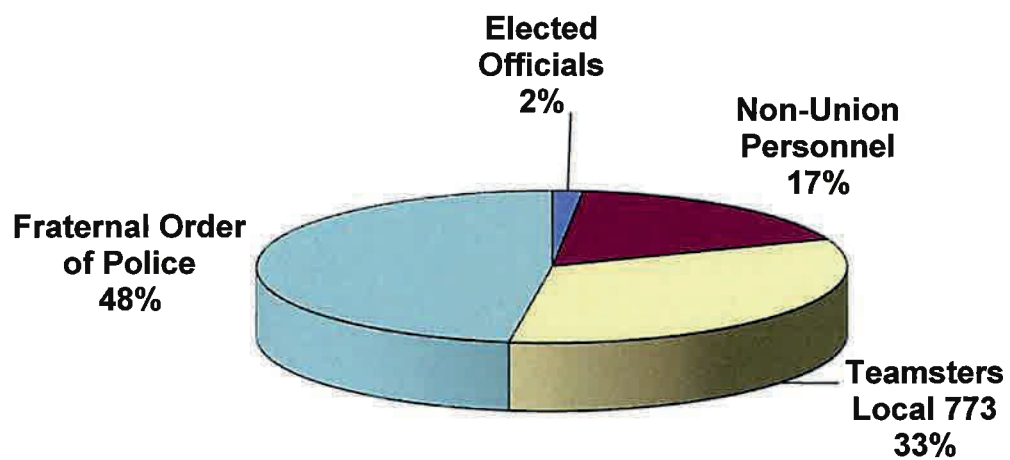
REVENUES BY CATEGORY



Salaries by Department



Base Salaries-By Affiliation



TOWNSHIP OF WHITEHALL

TAX RATES FOR 2027

<u>TAX</u>	<u>TAX RATE</u>
Real Estate	
General	5.50 mills
Open Space/Farmland Preservation	0.05 mills
Earned Income	1.00% of Whitehall resident's earned income
Business Privilege	
Wholesale	1.00 mills (\$.001 x gross receipts)
Retail/Service/Rental	1.25 mills (\$.00125 x gross receipts)
Deed Transfers	1/2 of 1.00% of purchase price
Local Services	\$1/week to maximum of \$52.00
Per Capita	\$5.00 per resident 18-72 years of age

Note: 1 mill equals \$1.00 per thousand dollars of value

TOWNSHIP OF WHITEHALL

CALCULATION OF 2027 REAL ESTATE TAX REVENUE

Taxable Assessed Valuation 10/2/2026	\$	2,226,656,800.00
Proposed Millage Rate		0.0055000
	\$	12,246,612.40
Less 1.50% Uncollectible for 2026	\$	183,699.19
	\$	12,062,913.21
Less 2.0% Discount on 2026 Collected	\$	241,258.26
	\$	11,821,654.95
Prior Year Taxes	\$	154,000.00
Anticipated Interim Taxes	\$	49,000.00
	\$	12,024,654.95
Discounted Mill	\$	2,558,437.22

CALCULATION OF 2027 OPEN SPACE TAX REVENUE

Taxable Assessed Valuation 10/6/2026	\$	2,226,656,800.00
Proposed Millage Rate		0.0000500
	\$	111,332.84
Less 1.50% Uncollectible for 2027	\$	1,669.99
	\$	109,662.85
Less 2.0% Discount on 2027 Collected	\$	2,193.26
	\$	107,469.59
Prior Year Taxes	\$	-
Anticipated Interim Taxes	\$	-
	\$	107,469.59

TOWNSHIP OF WHITEHALL

CALCULATION OF 2027 GARBAGE FEE REVENUE

CURRENT YEAR

Residential (8,242 Customers)

Garbage Fee Duplicate Value (\$615)	\$	5,068,830.00
Customers with 2 Toters (Add \$130) 76 total	\$	9,880.00
Exonerations - Partial (2,510)	\$	385,912.50
Exonerations - Full (5)	\$	3,075.00
Subtotal Gross Garbage Duplicate	\$	4,689,722.50
Less Uncollectible for 2026 (7.00%)	\$	328,280.58
	\$	4,361,441.93
Less 2.0% Discount on 2026 Collected	\$	87,228.84
	\$	4,274,213.09

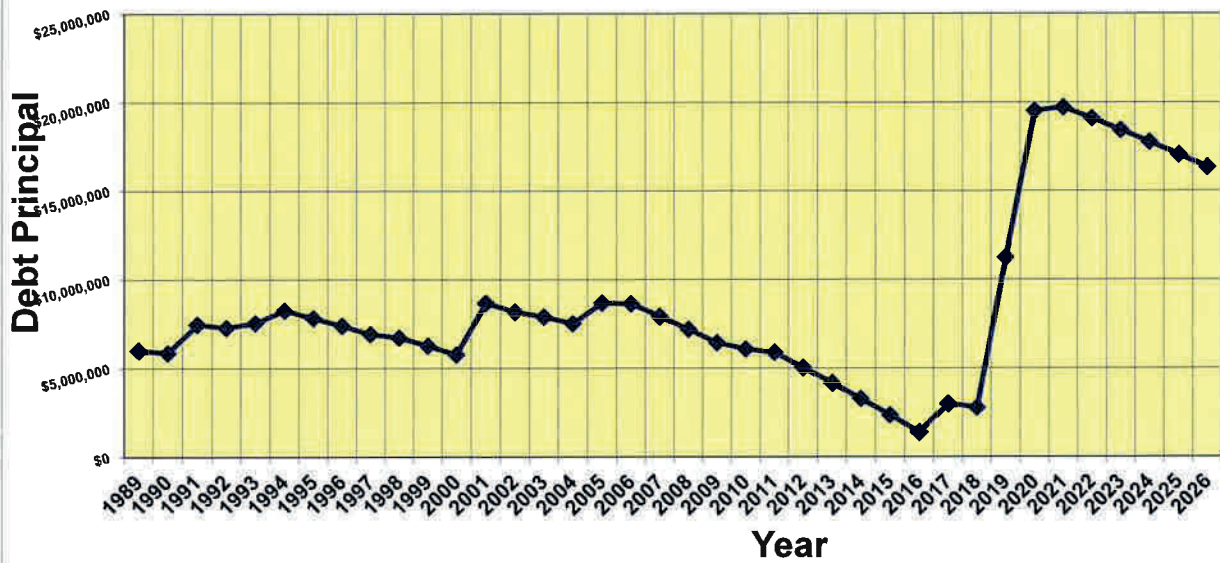
DELINQUENT

Liens Collection	\$	25,000.00
Collection on Delinquent Accounts	\$	360,000.00
TOTAL REVENUE	\$	4,659,213.09

TOWNSHIP OF WHITEHALL
DEBT SERVICE SCHEDULE

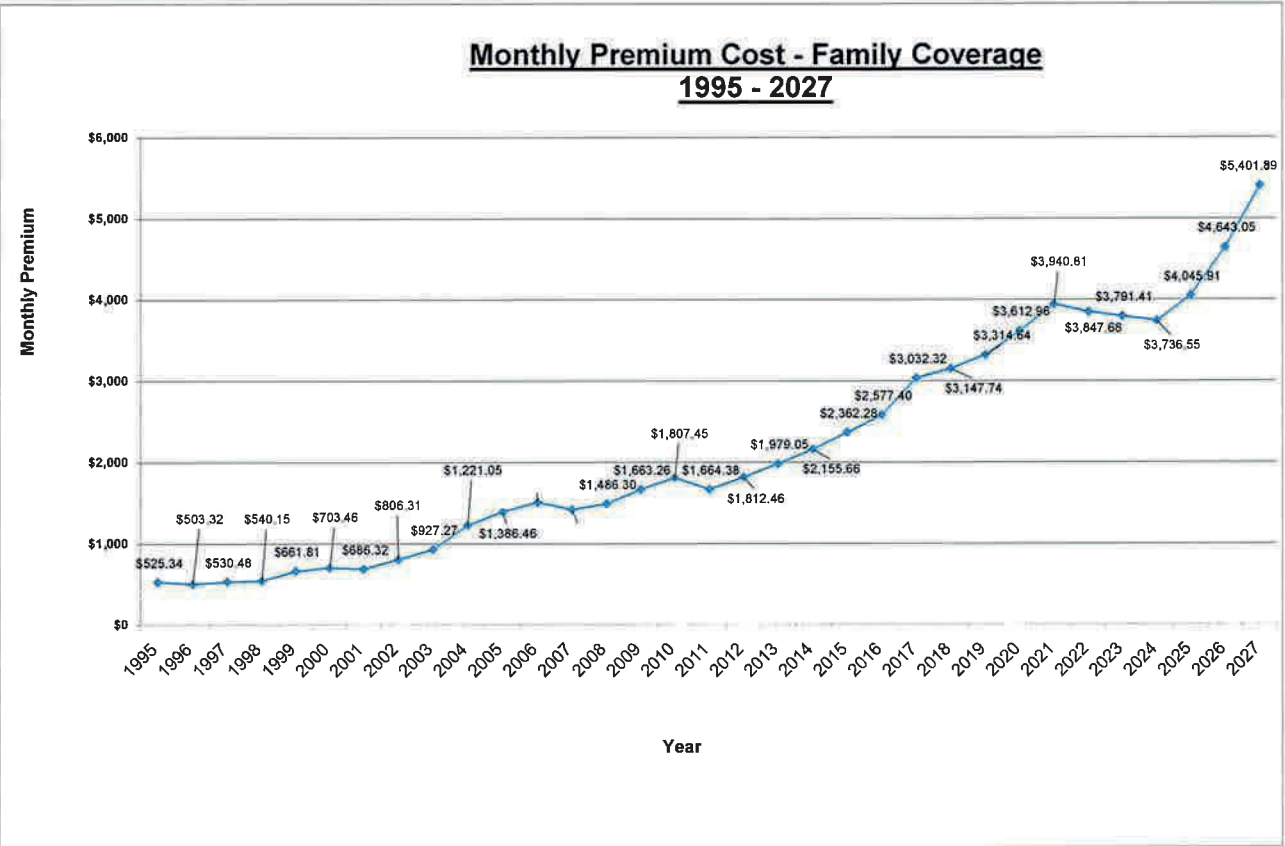
<u>FISCAL YEAR</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL DEBT SERVICE</u>
2027	\$ 734,470.00	\$ 476,352.00	\$ 1,210,822.00
2028	\$ 750,000.00	\$ 420,098.00	\$ 1,170,098.00
2029	\$ 765,000.00	\$ 403,035.00	\$ 1,168,035.00
2030	\$ 780,000.00	\$ 386,355.00	\$ 1,166,355.00
2031-2035	\$ 4,185,000.00	\$ 1,653,023.00	\$ 5,838,023.00
2036-2040	\$ 4,770,000.00	\$ 1,078,870.00	\$ 5,848,870.00
2041-2044	\$ 4,340,000.00	\$ 335,300.00	\$ 4,675,300.00
	\$ 16,324,470.00	\$ 4,753,033.00	\$ 21,077,503.00

Whitehall Township Debt Principal Outstanding

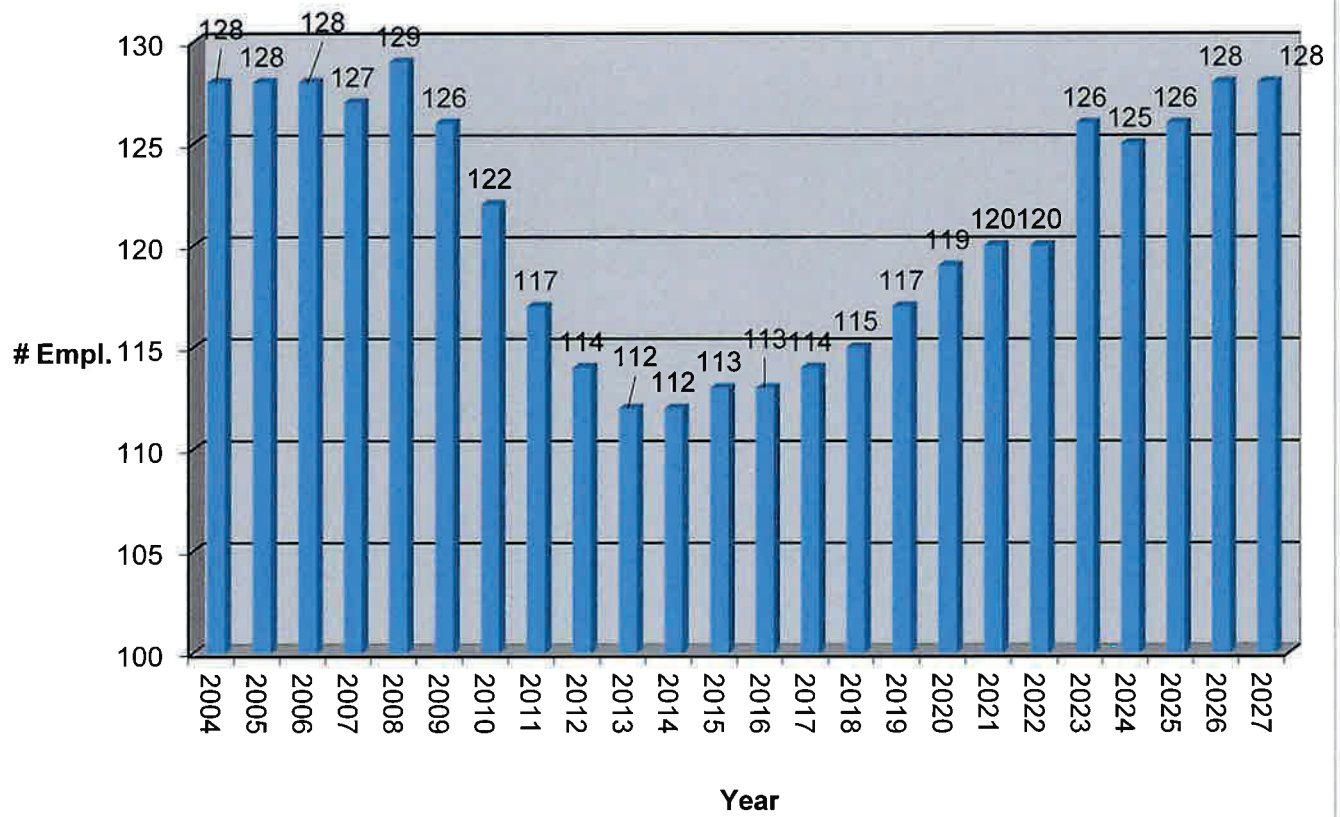


WHITEHALL TOWNSHIP - 2027 BUDGET
HEALTH INSURANCE COSTS

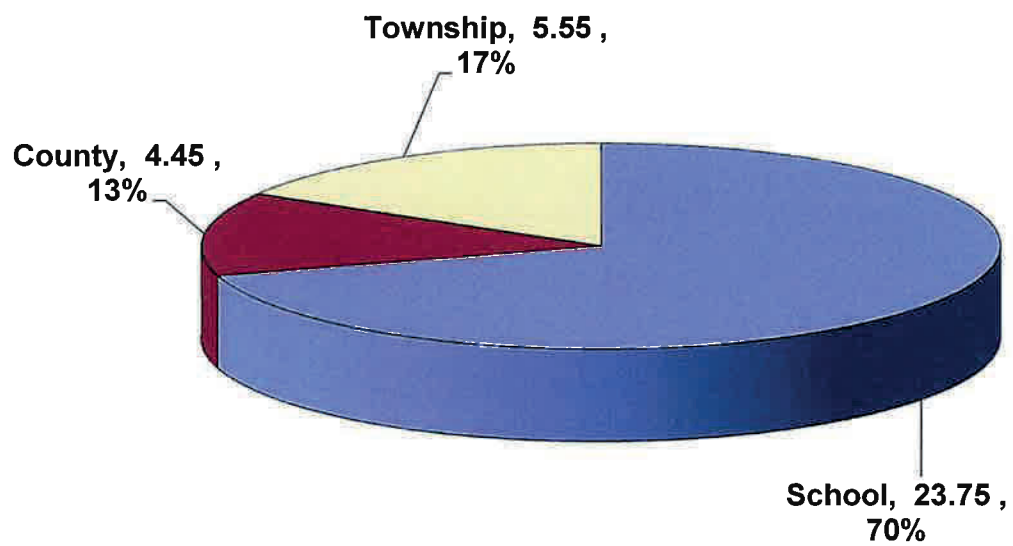
<u>PREMIUM COSTS</u>	<u>2027 Cost</u>	<u>Annual</u>	<u>Co-Pay</u>	<u>Co-Pay Annual</u>	<u>Rebate</u>	<u>Annual</u>
Department 401 - Administration	\$ 15,448.17	\$ 185,378.04	\$ 1,544.82	\$ 18,537.84	\$ 3,112.12	\$ 37,345.44
Department 403 - Treasurer	\$ 11,145.01	\$ 133,740.12	\$ 1,114.50	\$ 13,374.00	\$ 1,446.36	\$ 17,356.32
Department 410 - Police	\$ 98,529.68	\$ 1,182,356.16	\$ 9,819.81	\$ 117,837.72	\$ 23,305.72	\$ 279,668.64
Department 410 - Police Teamsters	\$ 4,908.43	\$ 58,901.16	\$ 490.84	\$ 5,890.08	\$ 4,213.47	\$ 50,561.64
Department 413 - Fire	\$ 14,686.20	\$ 176,234.40	\$ 1,468.62	\$ 17,623.44	\$ 659.44	\$ 7,913.28
Department 416 - Development	\$ 19,366.81	\$ 232,401.72	\$ 1,936.68	\$ 23,240.16	\$ 4,267.21	\$ 51,206.52
Department 417 - Traffic Control	\$ 9,616.14	\$ 115,393.68	\$ 961.61	\$ 11,539.32	\$ -	\$ -
Department 430 - Public Works	\$ 74,819.47	\$ 897,833.64	\$ 7,481.95	\$ 89,783.40	\$ 15,323.60	\$ 183,883.20
Department 450 - Recreation	\$ 15,629.40	\$ 187,552.80	\$ 1,712.12	\$ 20,545.44	\$ 5,199.03	\$ 62,388.36
Other - Retirees/COBRA	\$ 47,926.54	\$ 575,118.48	\$ 1,187.64	\$ 14,251.68	\$ 7,186.17	\$ 86,234.04
Total	\$ 312,075.85	\$ 3,744,910.20	\$ 27,718.59	\$ 332,623.08	\$ 64,713.12	\$ 776,557.44



Budgeted Full Time Employees



Whitehall Township Tax Effort Proposed



Unreserved Fund Balance Actual & Expensed

