

# 2026

## Final Budget



# Skippack Township

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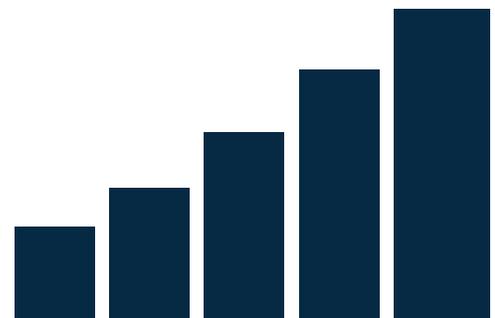
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# Board of Supervisors

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**PAUL FOX**  
CHAIR



**MARIAN ELLIS**  
MEMBER



**KAREN LYNCH**  
MEMBER



**BARBARA MCGINNIS**  
MEMBER



**BOB RAU**  
MEMBER



# Other Elected Officials

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LAURIE AUGUSTINE, TAX COLLECTOR  
BOHDAN MARCHUK, BOARD OF AUDITORS  
DEB MCCABE, BOARD OF AUDITORS  
PHIL WIMPENNY, BOARD OF AUDITORS

# Appointed Officials

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ALICE EASTMURE, TOWNSHIP MANAGER  
JOSEPH KUHL, ESQ, TOWNSHIP SOLICITOR  
TIM WOODROW, PE, TOWNSHIP ENGINEER  
PENNONI ASSOCIATES, TOWNSHIP PLANNER

# Key Personnel

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JUSTIN STOTTLAR, ASSISTANT TOWNSHIP MANAGER  
BETH MAZZA, EXECUTIVE ASSISTANT  
DONNA CILIBERTO, PERMIT COORDINATOR  
DANIELLE D'ANGELO, SPECIAL EVENTS COORDINATOR  
IVO SALVI, PUBLIC WORKS COORDINATOR



# Planning Commission

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BRADLEY DEFOREST

LUKE DIELSI

HARRY GRECCO

TIM LANDMESSER

GERALD RADER

# Zoning Hearing Board

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FRED CHENDORAIN

THERESE GENTILE

MIKE WELLS

JACK WHITE

GREGORY GIFFORD, ESQ, SOLICITOR

# Park Board

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ROB BATTISTO

SAM ENGLE

MARK MARINO

ROBERT REPASH

DALE TYCZKA

# Executive Summary

The 2026 Proposed Budget for Skippack Township is presented for review and consideration by the Board of Supervisors. The proposed spending plan totals \$23,686,900 across nine funds, including \$13,712,680 in operating expenditures and \$9,974,220 in capital expenditures.

The Township maintains a strong financial position, entering 2026 with more than \$60 million in combined fund balances.

Fund	Beginning Fund Balance	2026 Revenues	2026 Expenditures	Ending Fund Balance
General	\$ 1,000,000	\$ 4,728,400	\$ 4,728,400	\$ 1,000,000
Fire	0	528,500	328,500	200,000
EMS	0	328,500	328,500	0
Open Space	11,057,756	1,790,000	2,420,000	10,427,756
Sewer	1,000,000	2,543,500	2,543,500	1,000,000
Sewer Capital	19,510,108	1,045,500	2,650,000	17,905,608
Capital	27,472,436	5,459,380	9,388,000	23,543,816
Traffic Impact	937,273	15,000	900,000	52,273
Highway Aid	9,697	404,000	400,000	13,697
	<b>\$ 60,987,270</b>	<b>\$ 16,842,780</b>	<b>\$ 23,686,900</b>	<b>\$ 54,143,150</b>

## Budget Organization

A major focus of the 2026 budget process was restructuring and modernizing the Township's fund organization to provide greater transparency and accountability. Four new funds were created:

- **Capital Fund and Sewer Capital Fund** – established to separate one-time infrastructure, facility, and equipment expenditures from ongoing operating costs in the General Fund and Sewer Fund.
- **Fire Tax Fund and EMS Tax Fund** – created to segregate dedicated emergency services tax revenues and expenditures from the General Fund.

Additionally, parks and recreation operations and programming costs were transferred from the Open Space Fund to the General Fund, aligning daily operations with general government activities. The line-item budget has been reformatted for clarity, allowing clearer comparisons between current and prior-year appropriations. These changes will enable the Board of Supervisors, staff, and residents to more easily review financial trends and understand how Township resources are allocated year to year.

## Emergency Services Tax Increase

To address ongoing funding needs identified by the Skippack Fire Company and Skippack Emergency Medical Services, the proposed budget includes an increase in the dedicated emergency services millage rate for each entity from **0.1292** mills to **0.4000** mills. This adjustment provides a more stable and predictable revenue stream to support the essential volunteer emergency services that protect Township residents and businesses. These organizations play a vital role in public safety, and maintaining reliable funding is critical to sustaining their readiness and long-term viability.

The decision to increase the Township's real estate tax rate was made only after careful review and consideration of long-term service and funding needs. Even with this adjustment, Skippack Township will continue to have one of the lowest township tax rates in Montgomery County (see Appendix).

For 2026, the proposed overall real estate tax rate is **0.8616** mills, allocated as follows:

- **0.0616 mills** – General Fund
- **0.4000 mills** – Fire Protection Fund
- **0.4000 mills** – Emergency Medical Services Fund

For the average residential property, this equates to an annual Township real estate tax of approximately **\$152**.

It is important to note that Skippack Township's share of the total property tax bill remains small compared to other taxing bodies. For reference, **Montgomery County levies 5.642 mills**, and the **Perkiomen Valley School District levies 44.662 mills**.

Please see below an illustration of how each dollar of real estate tax paid by Skippack Township residents is distributed.





## The Budget Process

The formal process for preparing the 2026 Budget began in September, when the Township Manager and staff met to review operational needs, capital priorities, and funding requests for all Township departments. Over the course of the month, these proposals were evaluated, refined, and consolidated into a comprehensive draft budget.

The Draft 2026 Budget was presented to the Board of Supervisors and the public at a Budget Workshop Meeting held on October 9, 2025. This session provided an opportunity for detailed review of proposed operating and capital expenditures, including discussion of key infrastructure projects and strategic initiatives.

The proposed adoption schedule for the 2026 Budget is as follows:

- **November 12, 2025** – Presentation of the Preliminary 2026 Budget to the Board of Supervisors and the public; authorization to advertise for public inspection.
- **Week of November 17, 2025** – Advertisement and public inspection period (minimum of 20 days prior to adoption).
- **December 10, 2025** – Consideration and adoption of the Final 2026 Budget by the Board of Supervisors.

## General Fund

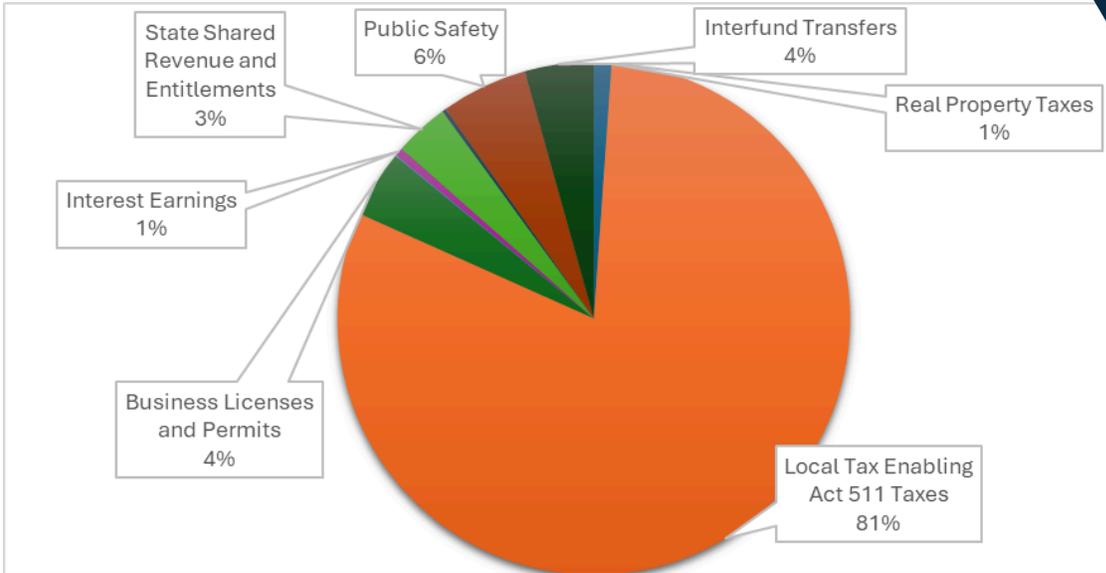
The General Fund is the Township’s primary operating fund and supports the core government services that residents rely on daily. It accounts for all financial resources not legally required to be reported in another fund. Major activities financed through the General Fund include:

- **Public Works** – road maintenance, snow removal, and stormwater management.
- **Parks and Recreation** – community programs, park maintenance, and facilities operations.
- **General Administration** – Township management, finance, planning, and human resources.

### General Fund Revenues

Total projected revenues for 2026 are approximately \$4.73 million. Revenues continue to be led by Act 511 taxes, with additional support from interfund transfers, public works reimbursements, and smaller sources such as fines and interest.

## GENERAL FUND REVENUES 2026



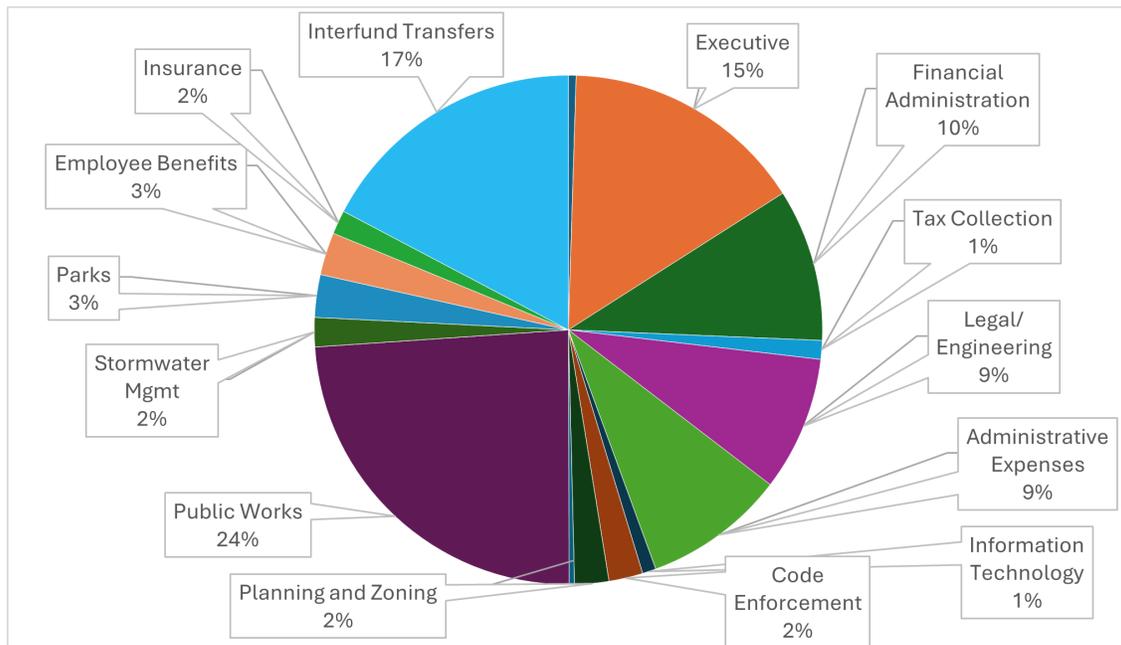
### Key Revenue Sources:

- Earned Income Tax is anticipated to be \$3,400,000 -- nearly 80% of General Fund revenue.
- Real Estate Transfer Tax -- \$350,000 is expected from the Township's portion of the tax paid when properties in the township transfer ownership.
- Cable Franchise Fee -- \$200,000 in revenue is expected to be received from cable providers for use of public rights-of-way.
- Building Permits revenue is anticipated at \$245,000.

### General Fund Expenditures

Expenditures for 2026 total approximately \$4.73 million. Public Works costs remain the largest category, followed by capital transfers and professional services.

## GENERAL FUND EXPENDITURES 2026





## Key Expenditures:

- Salary/Wages/Benefits for Township employees will cost \$1,731,250 in 2026, representing 37% of General Fund expenditures.
- Interfund Transfers are proposed as follows: \$200,000 to be set aside for future fire apparatus purchase; \$599,380 to be transferred to the Capital Fund.
- Professional Services provided by all township consultants are budgeted at \$877,500

## Other Township Funds

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### Fire Protection Fund

The Fire Protection Fund is a newly created pass-through fund for fire protection real estate taxes, previously collected in General Fund.

- **Total Revenues: \$528,500**
  - Real Estate Tax - Fire: \$328,500
  - Transfer from General Fund for Fire Apparatus - \$200,000
- **Total Expenditures: \$328,500**
  - Fire R.E. Tax Distribution: \$328,500
- Balanced \$200,000 surplus

### Emergency Medical Services Fund

The EMS Fund is a newly created pass-through fund for EMS real estate taxes, previously collected in General Fund.

- **Total Revenues: \$328,500**
  - Real Estate Tax - EMS: \$328,500
- **Total Expenditures: \$328,500**
  - EMS R.E. Tax Distribution: \$328,500
- Balanced (\$0)

### Open Space Fund

The Open Space Fund accounts for Earned Income Tax collected under Act 153 of 1996 for the acquisition and preservation of open space, parks, and natural areas within the Township.

- **Total Revenues: \$1,790,000**
  - Earned Income Tax (Open Space): \$1,540,000 (86.0%)
  - Interest Earnings: \$250,000 (14.0%)
- **Total Expenditures: \$2,420,000**
  - Open Space Acquisition/Projects: \$2,035,000 (84.1%)
  - Parks Maintenance: \$385,000 (15.9%)
- (\$630,000) deficit

Fund Balance Analysis:

- Beginning Balance: \$11,057,756
- Ending Balance: \$10,427,756
- Change: (\$630,000) decrease (5.7%)

## Sewer Fund

The Sewer Fund supports the operation, maintenance, and administration of the Township's sanitary sewer system. It is financed primarily through user service charges and provides for routine system upkeep, treatment costs, and compliance with state and federal environmental regulations.

- **Total Revenues: \$2,543,500**
  - Sewer Use Charges: \$2,500,000 (98.3%)
  - Interest Earnings: \$25,000 (1.0%)
  - Connection Fees: \$18,500 (0.7%)
- **Total Expenditures: \$2,543,500**
  - Operating Expenditures: \$1,518,000 (59.7%)
  - Transfer to General Fund: \$205,000 (8.1%)
  - Transfer to Sewer Capital: \$820,500 (32.3%)
- Balanced (\$0)

Note: The Sewer Fund experienced a significant cash reduction from \$22,588,718 (2025 beginning) to \$1,000,000 (2026 beginning), with \$19.5 million transferred to the new Sewer Capital Fund in 2025.

## Sewer Capital Fund

The newly established Sewer Capital Fund holds substantial sewer system reserves and is designed to fund major capital improvements to the wastewater infrastructure.

- **Total Revenues: \$1,045,500**
  - Interest Earnings: \$225,000 (21.5%)
  - Transfer from Sewer Fund: \$820,500 (78.5%)
- **Total Expenditures: \$2,650,000**
  - Capital Purchases: \$2,650,000 (100%)
- (\$1,604,500) deficit

Cash Balance Analysis:

- Beginning Cash: \$19,510,108
- Ending Cash: \$17,905,608
- Change: (\$1,604,500) decrease (8.2%)

## Capital Fund

The Capital Fund is used to finance one-time infrastructure, equipment, and facility projects across all Township operations. It separates long-term investment and construction costs from day-to-day operating expenses in the General Fund, ensuring better tracking of multi-year capital initiatives. This fund received the \$27.4 million transfer from General Fund and is now funding major infrastructure projects with substantial state grant support.

- **Total Revenues: \$5,459,380**
  - Interest Earnings: \$750,000 (13.7%)
  - State Grants: \$4,110,000 (75.3%)
  - Transfer from General Fund: \$599,380 (11.0%)
- **Total Expenditures: \$8,200,000**
  - Public Works: \$5,375,000 (65.5%)
  - Parks & Recreation: \$2,525,000 (30.8%)
  - Other categories: \$300,000 (3.7%)
- (\$2,740,620) deficit



Fund Balance Analysis:

- Beginning Balance: \$27,472,436
- Ending Balance: \$24,731,816
- Change: (\$2,740,620) decrease (10.0%)

Major Capital Projects:

- Traffic improvements: \$5,440,000
- Highway construction: \$600,000
- Parks & Recreation: \$2,603,000
- Stormwater: \$175,000
- Public Works equipment: \$160,000

Note: Full details regarding all proposed capital projects are outlined in the Capital Plan section of this document.

## Traffic Impact Fund

The Traffic Impact Fund collects and manages impact fees from new development to fund roadway and intersection improvements required by growth. Use of the fund is restricted to transportation projects identified in the Township's Act 209 Transportation Capital Improvements Plan.

- **Total Revenues: \$15,000**
  - Interest Earnings: \$15,000
- **Total Expenditures: \$900,000**
  - Capital Purchases: \$900,000
- (\$885,000) deficit

Fund Balance Analysis:

- Beginning Balance: \$937,273
- Ending Balance: \$52,273
- Change: (\$885,000) decrease (94.4%)

Note: The fund is being substantially depleted to fund traffic-related capital improvements, reducing the balance to minimal levels.

## Highway Aid Fund

The Highway Aid Fund, also known as the Liquid Fuels Fund, receives an annual allocation from the Pennsylvania Department of Transportation based on population and roadway mileage. Funds must be used for street paving, maintenance, lighting, and approved public works equipment in accordance with PennDOT regulations. This restricted-use fund maintains a minimal balance, with revenues closely matched to expenditures for road maintenance purposes.

- **Total Revenues: \$404,000**
  - Motor Vehicle Fuel Tax: \$400,000 (99.0%)
  - Interest Earnings: \$4,000 (1.0%)
- **Total Expenditures: \$400,000**
  - Highway Construction/Rebuilding: \$400,000
- \$4,000 surplus

Fund Balance Analysis:

- Beginning Balance: \$9,697
- Ending Balance: \$13,697
- Change: \$4,000 increase (41.2%)



# | Line Item | Budget

**SKIPPACK TOWNSHIP  
2026 BUDGET  
GENERAL FUND  
SUMMARY**

**REVENUES**

<u>DESCRIPTION</u>	<u>2022 ACTUAL</u>	<u>2023 ACTUAL</u>	<u>2024 ACTUAL</u>	<u>2025 BUDGET</u>	<u>AS OF 10/31/25</u>	<u>2026 BUDGET</u>
<b><i>OPERATING REVENUE</i></b>						
Real Property Taxes	\$ 263,017	\$ 264,080	\$ 265,522	\$ 265,198	\$ 259,780	\$ 52,500
Local Tax Enabling Act 511 Taxes	3,977,833	3,722,642	3,904,096	4,037,000	3,137,755	3,810,000
Business Licenses and Permits	238,139	229,435	215,756	215,000	159,849	200,000
Fines	3,068	1,108	5,680	2,500	1,446	2,500
Interest Earnings	59,007	529,270	862,126	800,000	827,500	25,000
State Shared Revenue and Entitlements	155,714	906,278	823,609	160,420	161,579	162,900
Charges for Services	18,004	12,254	20,710	11,500	13,603	11,500
Public Safety	174,294	139,626	212,829	259,100	291,931	259,000
Culture-Recreation	-	-	-	-	-	-
<b>TOTAL OPERATING REVENUES</b>	<b>\$ 4,889,077</b>	<b>\$ 5,804,693</b>	<b>\$ 6,310,330</b>	<b>\$ 5,750,718</b>	<b>\$ 4,853,443</b>	<b>\$ 4,523,400</b>
<b><i>NON-OPERATING REVENUE</i></b>						
Other Financing Sources	\$ 85,216	\$ 145,327	\$ 73,982	\$ 2,233,050	\$ 64,545	\$ -
Interfund Transfers	-	-	-	-	-	205,000
<b>TOTAL NON-OPERATING REVENUES</b>	<b>\$ 85,216</b>	<b>\$ 145,327</b>	<b>\$ 73,982</b>	<b>\$ 2,233,050</b>	<b>\$ 64,545</b>	<b>\$ 205,000</b>
<b>TOTAL REVENUES</b>	<b>\$ 4,974,293</b>	<b>\$ 5,950,019</b>	<b>\$ 6,384,312</b>	<b>\$ 7,983,768</b>	<b>\$ 4,917,989</b>	<b>\$ 4,728,400</b>

**SKIPPACK TOWNSHIP  
2026 BUDGET  
GENERAL FUND  
SUMMARY**

**EXPENDITURES**

<u>DESCRIPTION</u>	<u>2022 ACTUAL</u>	<u>2023 ACTUAL</u>	<u>2024 ACTUAL</u>	<u>2025 BUDGET</u>	<u>AS OF 10/31/25</u>	<u>2026 BUDGET</u>
<b><i>OPERATING EXPENDITURES</i></b>						
Legislative Body	\$ 23,912	\$ 22,863	\$ 23,054	\$ 64,861	\$ 41,115	\$ 22,750
Executive	661,661	672,904	764,228	1,048,546	618,704	716,200
Financial Administration	-	20	20	30	10	447,500
Tax Collection	14,143	50,939	48,790	54,233	40,259	55,000
Legal and Engineering Services	210,166	335,041	225,597	395,000	283,888	395,000
Administrative Expenses	218,705	400,458	334,534	485,130	319,249	417,000
Information Technology	18,904	40,733	21,502	38,904	17,436	40,000
Fire Protection	394,102	345,384	395,618	658,440	632,794	105,000
Ambulance/Rescue	765	296	-	2,100	-	-
UCC and Code Enforcement	96,266	76,028	67,271	180,000	72,252	100,000
Planning and Zoning	37,894	34,301	90,941	147,615	71,550	100,500
Emergency Management and Communications	-	-	-	-	-	15,570
Public Works	1,132,908	1,045,471	773,479	2,240,996	1,687,407	1,108,500
Storm Water Management and Flood Control	-	-	31,458	392,560	18,094	86,000
Parks	-	-	-	-	-	125,000
Debt Service	112,200	114,450	1,366,855	-	-	-
Employer Paid Benefits	16,952	19,766	(585)	21,982	20,691	125,000
Insurance	62,164	28,892	41,787	44,821	5,851	70,000
<b>TOTAL OPERATING EXPENDITURES</b>	<b>\$ 3,000,741</b>	<b>\$ 3,187,544</b>	<b>\$ 4,184,549</b>	<b>\$ 5,775,218</b>	<b>\$ 3,829,299</b>	<b>\$ 3,929,020</b>
<b><i>NON-OPERATING EXPENDITURES</i></b>						
All Other Unclassified Expenditures	\$ (6,659)	\$ 669,022	\$ 918,000	\$ 2,208,550	\$ 70,552	\$ -
Interfund Transfers	50,000	-	-	-	27,472,436	799,380
<b>TOTAL NON-OPERATING EXPENDITURES</b>	<b>\$ 43,341</b>	<b>\$ 669,022</b>	<b>\$ 918,000</b>	<b>\$ 2,208,550</b>	<b>\$ 27,542,988</b>	<b>\$ 799,380</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,044,082</b>	<b>\$ 3,856,566</b>	<b>\$ 5,102,549</b>	<b>\$ 7,983,768</b>	<b>\$ 31,372,287</b>	<b>\$ 4,728,400</b>
<b>INCOME/(LOSS) FROM OPERATIONS</b>	<b>\$ 1,930,211</b>	<b>\$ 2,093,453</b>	<b>\$ 1,281,763</b>	<b>\$ -</b>	<b>\$ (26,454,298)</b>	<b>\$ -</b>
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<b>\$ 23,167,009</b>	<b>\$ 25,097,220</b>	<b>\$ 27,190,673</b>	<b>\$ 28,472,436</b>	<b>\$ 28,472,436</b>	<b>\$ 1,000,000</b>
<b>FUND BALANCE - END OF YEAR</b>	<b>\$ 25,097,220</b>	<b>\$ 27,190,673</b>	<b>\$ 28,472,436</b>	<b>\$ 28,472,436</b>	<b>\$ 2,018,137</b>	<b>\$ 1,000,000</b>

**SKIPPAK TOWNSHIP  
2026 BUDGET  
GENERAL FUND**

**REVENUES**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2022 ACTUAL</u>	<u>2023 ACTUAL</u>	<u>2024 ACTUAL</u>	<u>2025 BUDGET</u>	<u>AS OF 10/31/25</u>	<u>% OF BUDGET</u>	<u>2026 BUDGET</u>
<b>REAL PROPERTY TAXES</b>								
01-301-100	Real Estate Tax - General	\$ 50,331	\$ 50,465	\$ 53,939	\$ 50,743	\$ 47,462	93.54%	\$ 51,000
01-301-101	Real Estate Tax - Delinquent Liened	1,562	2,086	2,572	1,600	2,013	125.82%	1,500
01-301-102	Real Estate Tax - Fire	105,562	105,765	104,506	106,428	105,152	98.80%	-
01-301-103	Real Estate Tax - EMS	105,562	105,765	104,506	106,428	105,153	98.80%	-
		\$ 263,017	\$ 264,080	\$ 265,522	\$ 265,198	\$ 259,780	97.96%	\$ 52,500
<b>LOCAL TAX ENABLING ACT 511 TAXES</b>								
01-310-100	Real Estate Transfer Taxes	\$ 507,522	\$ 318,652	\$ 560,409	\$ 400,000	\$ 286,570	71.64%	\$ 350,000
01-310-200	Earned Income Taxes	3,425,507	3,348,391	3,282,029	3,582,000	2,798,108	78.12%	3,400,000
01-310-600	Amusement Tax	44,804	55,599	61,659	55,000	53,077	96.50%	60,000
		\$ 3,977,833	\$ 3,722,642	\$ 3,904,096	\$ 4,037,000	\$ 3,137,755	77.72%	\$ 3,810,000
<b>BUSINESS LICENSES AND PERMITS</b>								
01-321-800	Cable TV Franchise Fee	\$ 238,139	\$ 229,435	\$ 215,756	\$ 215,000	\$ 159,849	74.35%	\$ 200,000
		\$ 238,139	\$ 229,435	\$ 215,756	\$ 215,000	\$ 159,849	74.35%	\$ 200,000
<b>FINES</b>								
01-331-120	Ordinance Violations	\$ 3,068	\$ 1,108	\$ 4,003	\$ 1,500	\$ -	0.00%	\$ 1,500
01-331-122	Vehicle and State Law Violations	-	-	1,677	1,000	1,446	144.59%	1,000
		\$ 3,068	\$ 1,108	\$ 5,680	\$ 2,500	\$ 1,446	57.84%	\$ 2,500
<b>INTEREST EARNINGS</b>								
01-341-010	Interest Earnings	\$ (9,351)	\$ 527,996	\$ 862,073	\$ 800,000	\$ 826,801	103.35%	\$ 25,000
01-341-201	Fire Truck Loan Interest	68,358	1,274	53	-	699	100.00%	-
		\$ 59,007	\$ 529,270	\$ 862,126	\$ 800,000	\$ 827,500	103.44%	\$ 25,000
<b>STATE SHARED REVENUE AND ENTITLEMENTS</b>								
01-355-010	Public Utility Realty Tax (PURTA)	\$ 5,189	\$ 5,197	\$ 5,279	\$ 5,200	\$ -	0.00%	\$ 5,200
01-355-040	Alcoholic Beverages Licenses	2,700	2,700	2,700	2,700	2,700	100.00%	2,700
01-355-050	General Municipal Pension System State Aid	42,361	45,222	52,740	47,520	46,221	97.27%	50,000
01-355-070	Foreign Fire Insurance Premium Tax	105,464	104,523	106,130	105,000	112,658	107.29%	105,000
01-355-100	ARPA Revenue	-	748,637	656,761	-	-	100.00%	-
		\$ 155,714	\$ 906,278	\$ 823,609	\$ 160,420	\$ 161,579	100.72%	\$ 162,900
<b>CHARGES FOR SERVICES</b>								
01-361-300	Zoning and Subdivision and Land Development Fees	\$ -	\$ 1,400	\$ 7,200	\$ 2,500	\$ 4,400	176.00%	\$ 2,500
01-361-330	Zoning Hearing Board Fees	10,300	1,500	6,500	3,000	5,500	183.33%	3,000
01-361-335	Professional Fees - Sketch/Meeting	-	5,500	3,500	1,000	500	50.00%	1,000
01-361-340	Conditional Use Hearing Fees	2,784	1,270	1,000	1,000	2,250	225.00%	1,000
01-361-501	Sale of Maps/Ordinances	520	786	1,433	1,000	953	95.30%	1,000
01-361-801	Escrow Administration Fees	4,400	1,798	1,078	3,000	-	0.00%	3,000
		\$ 18,004	\$ 12,254	\$ 20,710	\$ 11,500	\$ 13,603	118.29%	\$ 11,500

**SKIPPACK TOWNSHIP  
2026 BUDGET  
GENERAL FUND**

**REVENUES**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2022 ACTUAL</u>	<u>2023 ACTUAL</u>	<u>2024 ACTUAL</u>	<u>2025 BUDGET</u>	<u>AS OF 10/31/25</u>	<u>% OF BUDGET</u>	<u>2026 BUDGET</u>
<b>PUBLIC SAFETY</b>								
01-362-410	Building Permits and Fee Income	\$ 115,632	\$ 91,200	\$ 99,424	\$ 246,600	\$ 283,197	114.84%	\$ 246,500
01-362-420	Electrical Permits	25,421	13,123	37,250	-	609	100.00%	-
01-362-430	Plumbing Permits	2,818	4,676	11,843	-	-	100.00%	-
01-362-435	Mechanical Permits	19,716	22,150	44,008	-	-	100.00%	-
01-362-450	Use and Occupancy Permits	1,809	1,409	1,528	-	400	100.00%	-
01-362-455	Sign Permits	550	150	708	-	-	100.00%	-
01-362-460	Contractor Registration	2,770	3,239	5,200	2,500	3,710	148.40%	2,500
01-362-480	Grading/Engineering Permit	5,250	3,575	12,668	10,000	3,900	39.00%	10,000
01-362-491	Burn Permit	330	105	200	-	115	100.00%	-
		<u>\$ 174,294</u>	<u>\$ 139,626</u>	<u>\$ 212,829</u>	<u>\$ 259,100</u>	<u>\$ 291,931</u>	<u>112.67%</u>	<u>\$ 259,000</u>
<b>CULTURE-RECREATION</b>								
01-367-100	Event Sponsorship Income	\$ -	\$ -	\$ -	\$ -	\$ -	100.00%	\$ -
01-367-201	Income/Rental Registration	-	-	-	-	-	100.00%	-
		<u>\$ -</u>	<u>100.00%</u>	<u>\$ -</u>				
<b>TOTAL OPERATING REVENUES</b>		<b>\$ 4,889,077</b>	<b>\$ 5,804,693</b>	<b>\$ 6,310,330</b>	<b>\$ 5,750,718</b>	<b>\$ 4,853,443</b>	<b>84.40%</b>	<b>\$ 4,523,400</b>
<b>OTHER FINANCING SOURCES</b>								
01-389-102	Bins Recycle	\$ -	\$ 10	\$ -	\$ -	\$ -	100.00%	\$ -
01-389-105	Contributions and Donations from Private Sources	-	35,000	60	-	39,215	100.00%	-
01-389-800	Principal received on fire truck loan	-	-	15,722	-	-	-	-
01-389-900	Miscellaneous Revenue	85,216	110,317	21,341	-	23,769	100.00%	-
01-389-901	PEMA - IDA Mitigation Funding	-	-	-	2,195,550	-	0.00%	-
01-391-100	Sales of General Fixed Assets	-	-	5,655	37,500	1,550	4.13%	-
01-395-100	Refunds of Prior Year Expenditures	-	-	31,204	-	12	100.00%	-
		<u>\$ 85,216</u>	<u>\$ 145,327</u>	<u>\$ 73,982</u>	<u>\$ 2,233,050</u>	<u>\$ 64,545</u>	<u>2.89%</u>	<u>\$ -</u>
<b>INTERFUND TRANSFERS</b>								
01-392-005	Transfer from Parks and Recreation Fund	\$ -	\$ -	\$ -	\$ -	\$ -	100.00%	\$ -
01-392-008	Transfer from Sewer Fund	-	-	-	-	-	100.00%	205,000
01-392-031	Transfer from Traffic Improvement Fund	-	-	-	-	-	100.00%	-
		<u>\$ -</u>	<u>100.00%</u>	<u>\$ 205,000</u>				
<b>TOTAL NON-OPERATING REVENUES</b>		<b>\$ 85,216</b>	<b>\$ 145,327</b>	<b>\$ 73,982</b>	<b>\$ 2,233,050</b>	<b>\$ 64,545</b>	<b>2.89%</b>	<b>\$ 205,000</b>
<b>TOTAL REVENUES</b>		<b>\$ 4,974,293</b>	<b>\$ 5,950,019</b>	<b>\$ 6,384,312</b>	<b>\$ 7,983,768</b>	<b>\$ 4,917,989</b>	<b>61.60%</b>	<b>\$ 4,728,400</b>

**SKIPPACK TOWNSHIP  
2026 BUDGET  
GENERAL FUND**

**EXPENDITURES**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2022 ACTUAL</u>	<u>2023 ACTUAL</u>	<u>2024 ACTUAL</u>	<u>2025 BUDGET</u>	<u>AS OF 10/31/25</u>	<u>% OF BUDGET</u>	<u>2026 BUDGET</u>
<b>LEGISLATIVE BODY</b>								
01-400-120	Salaries and Wages	\$ 16,250	\$ 16,250	\$ 16,250	\$ 16,250	\$ 13,271	81.67%	\$ 16,250
01-400-156	Employee Benefits	2,810	-	-	41,251	26,829	65.04%	5,000
01-400-161	FICA	-	1,243	1,243	1,243	1,015	81.67%	1,500
01-400-400	Property and Liability	4,852	5,370	5,561	6,117	-	0.00%	-
		\$ 23,912	\$ 22,863	\$ 23,054	\$ 64,861	\$ 41,115	63.39%	\$ 22,750
<b>EXECUTIVE</b>								
01-401-120	Salaries and Wages	\$ 278,173	\$ 365,944	\$ 460,086	\$ 558,023	\$ 375,729	67.33%	\$ 435,000
01-401-156	Employee Benefits	317,507	226,235	217,144	255,109	162,810	63.82%	150,000
01-401-161	FICA	22,926	28,345	35,557	42,689	29,171	68.34%	35,000
01-402-162	Unemployment Compensation	1,145	(18)	1,539	1,260	1,672	132.69%	1,000
01-401-187	Auto Allowance	6,878	5,362	6,481	9,200	5,966	64.85%	9,200
01-401-197	To 401(a) Non-Uniformed Pension Fund	17,953	24,490	29,241	34,809	11,110	31.92%	-
01-401-198	Disability Insurance	14,347	19,188	11,423	6,206	3,912	63.04%	6,000
01-401-199	Life Insurance	1,482	2,358	1,925	-	-	100.00%	-
01-401-238	Uniforms	-	-	-	5,000	3,270	65.40%	5,000
01-401-310	Professional Services	-	-	-	135,000	24,064	17.83%	75,000
01-401-353	Property and Liability	1,250	1,000	831	1,250	1,000	80.00%	-
		\$ 661,661	\$ 672,904	\$ 764,228	\$ 1,048,546	\$ 618,704	59.01%	\$ 716,200
<b>FINANCIAL ADMINISTRATION</b>								
01-402-120	Salaries and Wages	\$ -	\$ 20	\$ 20	\$ 30	\$ 10	33.33%	\$ 170,000
01-402-156	Employee Benefits	-	-	-	-	-	100.00%	100,000
01-402-161	FICA	-	-	-	-	-	100.00%	15,000
01-402-210	Office Supplies	-	-	-	-	-	100.00%	1,000
01-402-311	Auditing Services	-	-	-	-	-	100.00%	60,000
01-402-420	Dues, Subscriptions and Memberships	-	-	-	-	-	100.00%	1,500
01-402-450	Contracted Services	-	-	-	-	-	100.00%	100,000
		\$ -	\$ 20	\$ 20	\$ 30	\$ 10	33.33%	\$ 447,500
<b>TAX COLLECTION</b>								
01-403-100	Berkheimer Commission	\$ -	\$ 36,858	\$ 34,630	\$ 39,700	\$ 26,272	66.18%	\$ 40,000
01-403-120	Salaries and Wages	12,999	13,079	13,154	13,500	12,993	96.25%	13,500
01-403-161	FICA	994	1,001	1,006	1,033	994	96.24%	1,500
01-403-355	Property and Liability	150	-	-	-	-	100.00%	-
		\$ 14,143	\$ 50,939	\$ 48,790	\$ 54,233	\$ 40,259	74.23%	\$ 55,000
<b>LEGAL AND ENGINEERING SERVICES</b>								
01-404-100	Legal Services	\$ 93,434	\$ 141,349	\$ 97,905	\$ 125,000	\$ 126,477	101.18%	\$ 125,000
01-404-313	Engineering Services	116,732	193,692	127,692	270,000	157,411	58.30%	270,000
		\$ 210,166	\$ 335,041	\$ 225,597	\$ 395,000	\$ 283,888	71.87%	\$ 395,000

**SKIPPACK TOWNSHIP  
2026 BUDGET  
GENERAL FUND**

**EXPENDITURES**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2022 ACTUAL</u>	<u>2023 ACTUAL</u>	<u>2024 ACTUAL</u>	<u>2025 BUDGET</u>	<u>AS OF 10/31/25</u>	<u>% OF BUDGET</u>	<u>2026 BUDGET</u>
<b>ADMINISTRATIVE EXPENSES</b>								
01-405-110	Bank Charges	\$ 5,011	\$ 2,983	\$ 12,322	\$ 10,000	\$ 18,881	188.81%	\$ -
01-405-120	Contributions	1,000	5,000	5,000	25,000	13,078	52.31%	25,000
01-405-210	Office Supplies	22,790	29,741	21,446	25,000	15,231	60.92%	25,000
01-405-318	Dues, Subscriptions and Memberships	5,828	6,222	8,735	8,000	5,099	63.74%	8,000
01-405-319	Professional Services	33,941	205,840	102,105	100,000	96,961	96.96%	165,000
01-405-329	Communication	15,051	21,682	18,029	17,500	22,983	131.33%	17,500
01-405-341	Advertising	7,677	5,065	7,191	7,000	4,486	64.09%	7,000
01-405-342	Printing	10,800	7,371	3,101	6,000	5,553	92.55%	6,000
01-405-343	Payroll Company Expenses	14,855	17,551	13,029	7,510	9,908	131.93%	8,000
01-405-344	Postage	5,706	8,881	7,893	12,000	6,153	51.27%	8,000
01-405-360	Public Utilities	13,299	12,687	21,357	22,000	18,499	84.09%	22,000
01-405-373	Repairs and Maintenance	5,682	7,426	30,325	20,000	53,045	265.22%	20,000
01-405-375	Maintenance Contracts	58,842	85,697	61,984	70,000	31,346	44.78%	70,000
01-405-460	Meetings and Conference, Continuing Education	9,643	13,613	15,657	23,500	11,319	48.17%	23,500
01-405-490	Uniform Construction Code	2,745	1,696	1,773	1,620	3,290	203.06%	2,000
01-405-900	Miscellaneous Expense	5,836	(30,997)	4,588	130,000	3,418	2.63%	10,000
		\$ 218,705	\$ 400,458	\$ 334,534	\$ 485,130	\$ 319,249	65.81%	\$ 417,000
<b>INFORMATION TECHNOLOGY</b>								
01-407-252	IT Equipment	\$ 6,147	\$ 19,559	\$ 3,292	\$ 18,244	\$ 1,002	5.49%	\$ 20,000
01-407-301	IT Services	12,756	21,174	18,209	20,660	16,434	79.55%	20,000
		\$ 18,904	\$ 40,733	\$ 21,502	\$ 38,904	\$ 17,436	44.82%	\$ 40,000
<b>FIRE PROTECTION</b>								
01-411-195	Workers Compensation Insurance	\$ 20,375	\$ 22,738	\$ 23,213	\$ 21,440	\$ 22,022	102.71%	\$ -
01-411-351	Auto Insurance	5,506	5,660	5,260	6,000	5,630	93.83%	-
01-411-363	Hydrant Rental	51,636	2,081	52,231	26,000	1,892	7.28%	-
01-411-520	EMS R.E. Tax Distribution	105,464	105,191	104,392	250,000	245,296	98.12%	-
01-411-530	Fire R.E. Tax Distribution	211,121	105,191	104,392	250,000	245,296	98.12%	-
01-411-540	Foreign Fire Insurance Premium Tax	-	104,523	106,130	105,000	112,658	107.29%	105,000
		\$ 394,102	\$ 345,384	\$ 395,618	\$ 658,440	\$ 632,794	96.11%	\$ 105,000
<b>AMBULANCE/RESCUE</b>								
01-412-195	Workers Compensation Insurance	\$ 765	\$ 296	\$ -	\$ 2,100	\$ -	0.00%	\$ -
		\$ 765	\$ 296	\$ -	\$ 2,100	\$ -	0.00%	\$ -
<b>UCC AND CODE ENFORCEMENT</b>								
01-413-304	Professional Services	\$ 96,266	\$ 76,028	\$ 67,271	\$ 180,000	\$ 72,252	40.14%	\$ 100,000
		\$ 96,266	\$ 76,028	\$ 67,271	\$ 180,000	\$ 72,252	40.14%	\$ 100,000

**SKIPPACK TOWNSHIP  
2026 BUDGET  
GENERAL FUND**

**EXPENDITURES**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2022 ACTUAL</u>	<u>2023 ACTUAL</u>	<u>2024 ACTUAL</u>	<u>2025 BUDGET</u>	<u>AS OF 10/31/25</u>	<u>% OF BUDGET</u>	<u>2026 BUDGET</u>
<b>PLANNING AND ZONING</b>								
01-414-120	Salaries and Wages	\$ 1,485	\$ 720	\$ 1,215	\$ 1,500	\$ 1,560	104.00%	\$ 1,500
01-414-161	FICA	114	55	93	115	119	104.09%	500
01-414-301	Professional Services	20,500	25,317	68,730	130,000	52,575	40.44%	75,000
01-414-314	Legal Services	12,376	6,776	15,088	10,000	12,805	128.05%	17,500
01-414-318	Contracted Services	3,420	1,433	5,815	6,000	4,490	74.83%	6,000
		\$ 37,894	\$ 34,301	\$ 90,941	\$ 147,615	\$ 71,550	48.47%	\$ 100,500
<b>EMERGENCY MANAGEMENT AND COMMUNICATIONS</b>								
01-415-210	Office Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	100.00%	\$ 1,270
01-415-238	Clothing and Uniforms	-	-	-	-	-	100.00%	300
01-413-260	Small Tools and Minor Equipment	-	-	-	-	-	100.00%	12,800
01-415-450	Contracted Services	-	-	-	-	-	100.00%	-
01-415-460	Meetings and Conference, Continuing Education	-	-	-	-	-	100.00%	1,200
		\$ -	\$ -	\$ -	\$ -	\$ -	100.00%	\$ 15,570
<b>PUBLIC WORKS</b>								
01-430-120	Salaries and Wages	\$ 317,403	\$ 347,622	\$ 309,235	\$ 479,519	\$ 340,416	70.99%	\$ 510,000
01-430-125	Overtime - Snow Plowing	12,129	-	-	-	-	100.00%	-
01-430-156	Employee Benefits	-	184,231	158,413	264,040	158,353	59.97%	255,000
01-430-161	FICA	25,432	26,593	23,656	36,683	23,954	65.30%	40,000
01-430-197	To 401(a) Non-Uniformed Pension Fund	24,408	26,697	23,499	30,109	17,586	58.41%	-
01-430-198	Disability Insurance	-	2,520	10,673	7,985	6,211	77.78%	10,000
01-430-199	Life Insurance	3,818	4,870	3,956	-	-	100.00%	-
01-430-232	Vehicle Fuel	31,015	21,927	15,967	30,000	12,040	40.13%	20,000
01-430-238	Uniforms	2,124	5,248	1,758	10,000	7,151	71.51%	10,000
01-430-239	PA One Call System	524	307	501	1,000	383	38.26%	1,000
01-430-245	Roadway Supplies and Maintenance	15,480	22,067	6,137	20,000	9,746	48.73%	20,000
01-430-260	Small Tools and Minor Equipment	1,479	4,749	9,805	10,000	7,970	79.70%	10,000
01-430-318	Dues, Subscriptions and Memberships	50	-	-	250	450	180.00%	500
01-430-338	CDL Testing	-	-	525	750	-	0.00%	1,000
01-430-352	Auto Insurance	5,818	6,554	-	-	-	100.00%	-
01-430-360	Public Utilities	2,254	3,367	10,219	3,000	14,575	485.82%	20,000
01-430-374	Vehicle and Equipment Maintenance	14,791	18,315	27,202	30,000	21,662	72.21%	30,000
01-430-460	Dues, Subscriptions and Memberships	273	85	800	1,500	439	29.27%	1,500
01-430-740	Capital Purchases	27,897	153,061	3,298.00	176,500	235,577	133.47%	-
		\$ 484,894	\$ 828,213	\$ 605,644	\$ 1,101,335	\$ 856,512	77.77%	\$ 929,000
<b>SNOW AND ICE REMOVAL</b>								
01-432-305	Contract Snow Removal	\$ 47,060	\$ -	\$ 78,475	\$ 70,000	\$ 86,450	123.50%	\$ 70,000
01-432-320	Salt	37,996	-	49,280	50,000	85,858	171.72%	50,000
		\$ 85,056	\$ -	\$ 127,755	\$ 120,000	\$ 172,308	143.59%	\$ 120,000
<b>TRAFFIC CONTROL DEVICES</b>								
01-433-245	Signs	\$ 5,286	\$ 5,710	\$ 2,676	\$ 10,000	\$ 8,198	81.98%	\$ 10,000
01-433-246	Markings/Line Striping and Road Cleaning	10,903	8,687	10,128	15,000	12,987	86.58%	15,000
01-433-360	Public Utilities	2,289	2,050	2,327	2,500	2,510	100.41%	2,500
01-433-374	Traffic Signal Repair	3,583	12,016	1,577	15,000	329	2.19%	15,000
01-433-740	Capital Purchases	-	-	-	59,000	59,965	101.64%	-
		\$ 22,061	\$ 28,463	\$ 16,707	\$ 101,500	\$ 83,989	82.75%	\$ 42,500
<b>STREET LIGHTING</b>								
01-434-361	Public Utilities	\$ 20,632	\$ 11,054	\$ 8,735	\$ 10,000	\$ 13,307	133.07%	\$ 15,000
01-434-374	Repairs and Maintenance	1,527	1,391	1,645	10,000	1,557	15.57%	2,000
01-434-740	Capital Purchases	16,484	61,978	10,324	10,000	2,737	27.37%	-
		\$ 38,643	\$ 74,423	\$ 20,704	\$ 30,000	\$ 17,601	58.67%	\$ 17,000
<b>SIDEWALKS AND CROSSWALKS</b>								
01-435-374	Contracted Services	\$ -	\$ -	\$ -	\$ 150,000	\$ 7,336	4.89%	\$ -
		\$ -	\$ -	\$ -	\$ 150,000	\$ 7,336	4.89%	\$ -

**SKIPPACK TOWNSHIP  
2026 BUDGET  
GENERAL FUND**

**EXPENDITURES**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2022 ACTUAL</u>	<u>2023 ACTUAL</u>	<u>2024 ACTUAL</u>	<u>2025 BUDGET</u>	<u>AS OF 10/31/25</u>	<u>% OF BUDGET</u>	<u>2026 BUDGET</u>
<b>HIGHWAY CONSTRUCTION AND REBUILDING</b>								
01-439-640	Contracted Services	\$ 502,255	\$ 114,372	\$ 2,669	\$ 738,161	\$ 549,661	74.46%	\$ -
		\$ 502,255	\$ 114,372	\$ 2,669	\$ 738,161	\$ 549,661	74.46%	\$ -
<b>STORM WATER MANAGEMENT AND FLOOD CONTROL</b>								
01-446-220	Operating Supplies	\$ -	\$ -	\$ 2,250	\$ 10,000	\$ 2,894	28.94%	\$ 10,000
01-446-225	Testing Supplies	-	-	392	5,000	-	0.00%	1,000
01-446-310	Professional Services	-	-	904	50,000	807	1.61%	25,000
01-446-312	Watershed Expenses	-	-	26,916	23,450	12,287	0.00%	25,000
01-446-313	Engineering Services	-	-	996	50,000	2,107	4.21%	25,000
01-446-314	Capital Purchases	-	-	-	254,110	-	0.00%	-
		\$ -	\$ -	\$ 31,458	\$ 392,560	\$ 18,094	4.61%	\$ 86,000
<b>PARKS</b>								
01-452-120	Salaries and Wages	\$ -	\$ -	\$ -	\$ -	\$ -	100.00%	\$ 35,000
01-452-156	Employee Benefits	-	-	-	-	-	100.00%	40,000
01-452-161	FICA	-	-	-	-	-	100.00%	3,000
01-454-120	Contributions	-	-	-	-	-	100.00%	5,000
01-454-247	Tickets	-	-	-	-	-	100.00%	-
01-454-260	Small Tools and Minor Equipment	-	-	-	-	-	100.00%	1,000
01-454-275	Signs Printing	-	-	-	-	-	100.00%	1,000
01-454-400	Special Events	-	-	-	-	-	100.00%	40,000
		\$ -	\$ -	\$ -	\$ -	\$ -	100.00%	\$ 125,000
<b>DEBT SERVICE</b>								
01-471-100	2019 Bond Principal	\$ 55,000	\$ 60,000	\$ 1,270,000	\$ -	\$ -	100.00%	\$ -
01-470-102	2019 Bond Interest	57,200	54,450	96,855	-	-	100.00%	-
01-470-103	2019 Bond Arbitrage	-	-	-	-	-	100.00%	-
		\$ 112,200	\$ 114,450	\$ 1,366,855	\$ -	\$ -	100.00%	\$ -
<b>EMPLOYER PAID BENEFITS</b>								
01-483-065	To 401(a) Non-Uniformed Pension Fund	\$ -	\$ -	\$ -	\$ -	\$ -	100.00%	\$ 95,000
01-483-196	Other Employee Services	-	-	-	-	-	100.00%	-
01-483-354	Worker's Compensation	16,952	19,766	(585)	21,982	20,691	94.13%	30,000
		\$ 16,952	\$ 19,766	\$ (585)	\$ 21,982	\$ 20,691	94.13%	\$ 125,000
<b>INSURANCE</b>								
01-486-350	Property and Liability	\$ 62,164	\$ 28,892	\$ 41,787	\$ 44,821	\$ 5,851	13.05%	\$ 70,000
		\$ 62,164	\$ 28,892	\$ 41,787	\$ 44,821	\$ 5,851	13.05%	\$ 70,000
	<b>TOTAL OPERATING EXPENDITURES</b>	\$ 3,000,741	\$ 3,187,544	\$ 4,184,549	\$ 5,775,218	\$ 3,829,299	66.31%	\$ 3,929,020
<b>ALL OTHER UNCLASSIFIED EXPENDITURES</b>								
01-489-370	Miscellaneous	\$ (6,659)	\$ (967)	\$ 5,826	\$ 3,000	\$ 6,063	202.09%	\$ -
01-990-000	ARPA Expense	-	669,989	911,699	-	64,489	100.00%	-
01-991-000	IDA Expense	-	-	475	2,205,550	-	0.00%	-
		\$ (6,659)	\$ 669,022	\$ 918,000	\$ 2,208,550	\$ 70,552	3.19%	\$ -
<b>INTERFUND TRANSFERS</b>								
01-492-003	Transfer To Fire Apparatus Fund	\$ -	\$ -	\$ -	\$ -	\$ -	100.00%	\$ 200,000
01-492-005	Transfer To Parks and Recreation Fund	50,000	-	-	-	-	100.00%	-
01-492-008	Transfer To Sewer Fund	-	-	-	-	-	100.00%	-
01-492-030	Transfer To Capital Reserve Fund	-	-	-	-	27,472,436	100.00%	599,380
01-492-031	Transfer To Traffic Improvement Fund	-	-	-	-	-	100.00%	-
		\$ 50,000	\$ -	\$ -	\$ -	\$ 27,472,436	100.00%	\$ 799,380
	<b>TOTAL NON-OPERATING EXPENDITURES</b>	\$ 43,341	\$ 669,022	\$ 918,000	\$ 2,208,550	\$ 27,542,988	1247.11%	\$ 799,380
	<b>TOTAL EXPENDITURES</b>	\$ 3,044,082	\$ 3,856,566	\$ 5,102,549	\$ 7,983,768	\$ 31,372,287	392.95%	\$ 4,728,400
	<b>INCOME/(LOSS) FROM OPERATIONS</b>	\$ 1,930,211	\$ 2,093,453	\$ 1,281,763	\$ -	\$ (26,454,298)		\$ -
	<b>FUND BALANCE - BEGINNING OF YEAR</b>	\$ 23,167,009	\$ 25,097,220	\$ 27,190,673	\$ 28,472,436	\$ 28,472,436		\$ 1,000,000
	<b>FUND BALANCE - END OF YEAR</b>	\$ 25,097,220	\$ 27,190,673	\$ 28,472,436	\$ 28,472,436	\$ 2,018,137		\$ 1,000,000

**SKIPPACK TOWNSHIP  
2026 BUDGET  
FIRE PROTECTION FUND  
SUMMARY**

**REVENUES**

<u>DESCRIPTION</u>	<u>2022 ACTUAL</u>	<u>2023 ACTUAL</u>	<u>2024 ACTUAL</u>	<u>2025 BUDGET</u>	<u>AS OF 10/31/25</u>	<u>2026 BUDGET</u>
<b>OPERATING REVENUE</b>						
Real Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 328,500
Interest Earnings	-	-	-	-	-	-
<b>TOTAL OPERATING REVENUES</b>	<b>\$ -</b>	<b>\$ 328,500</b>				
<b>NON-OPERATING REVENUE</b>						
Other Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund Transfers	-	-	-	-	-	200,000
<b>TOTAL NON-OPERATING REVENUES</b>	<b>\$ -</b>	<b>\$ 200,000</b>				
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ 528,500</b>				

**EXPENDITURES**

<u>DESCRIPTION</u>	<u>2022 ACTUAL</u>	<u>2023 ACTUAL</u>	<u>2024 ACTUAL</u>	<u>2025 BUDGET</u>	<u>AS OF 10/31/25</u>	<u>2026 BUDGET</u>
<b>OPERATING EXPENDITURES</b>						
Fire Protection	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 328,500
Employer Paid Benefits	-	-	-	-	-	-
Insurance	-	-	-	-	-	-
<b>TOTAL OPERATING EXPENDITURES</b>	<b>\$ -</b>	<b>\$ 328,500</b>				
<b>NON-OPERATING EXPENDITURES</b>						
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL NON-OPERATING EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>				
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ 328,500</b>				
<b>INCOME/(LOSS) FROM OPERATIONS</b>	<b>\$ -</b>	<b>\$ 200,000</b>				
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<b>\$ -</b>	<b>\$ -</b>				
<b>FUND BALANCE - END OF YEAR</b>	<b>\$ -</b>	<b>\$ 200,000</b>				

**SKIPPACK TOWNSHIP  
2026 BUDGET  
FIRE PROTECTION FUND**

**REVENUES**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2022 ACTUAL</u>	<u>2023 ACTUAL</u>	<u>2024 ACTUAL</u>	<u>2025 BUDGET</u>	<u>AS OF 10/31/25</u>	<u>% OF BUDGET</u>	<u>2026 BUDGET</u>
<b>REAL PROPERTY TAXES</b>								
03-301-103	Real Estate Tax - Fire	\$ -	\$ -	\$ -	\$ -	\$ -	100.00%	\$ 328,500
		\$ -	\$ -	\$ -	\$ -	\$ -	100.00%	\$ 328,500
<b>INTEREST EARNINGS</b>								
03-341-100	Interest Earnings	\$ -	\$ -	\$ -	\$ -	\$ -	100.00%	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	100.00%	\$ -
<b>TOTAL OPERATING REVENUES</b>		\$ -	\$ -	\$ -	\$ -	\$ -	100.00%	\$ 328,500
<b>OTHER FINANCING SOURCES</b>								
03-389-900	Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	100.00%	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	100.00%	\$ -
<b>INTERFUND TRANSFERS</b>								
03-392-001	Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	100.00%	\$ 200,000
		-	-	-	-	-	100.00%	-
		\$ -	\$ -	\$ -	\$ -	\$ -	100.00%	\$ 200,000
<b>TOTAL NON-OPERATING REVENUES</b>		\$ -	\$ -	\$ -	\$ -	\$ -	100.00%	\$ 200,000
<b>TOTAL REVENUES</b>		\$ -	\$ -	\$ -	\$ -	\$ -	100.00%	\$ 528,500

**SKIPPACK TOWNSHIP  
2026 BUDGET  
FIRE PROTECTION FUND**

**EXPENDITURES**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2022 ACTUAL</u>	<u>2023 ACTUAL</u>	<u>2024 ACTUAL</u>	<u>2025 BUDGET</u>	<u>AS OF 10/31/25</u>	<u>% OF BUDGET</u>	<u>2026 BUDGET</u>
<b><i>FIRE PROTECTION</i></b>								
03-411-520	EMS R.E. Tax Distribution	\$ -	\$ -	\$ -	\$ -	\$ -	100.00%	\$ 328,500
		\$ -	\$ -	\$ -	\$ -	\$ -	100.00%	\$ 328,500
<b><i>EMPLOYER PAID BENEFITS</i></b>								
03-483-354	Worker's Compensation	\$ -	\$ -	\$ -	\$ -	\$ -	100.00%	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	100.00%	\$ -
<b><i>INSURANCE</i></b>								
03-486-350	Property and Liability	\$ -	\$ -	\$ -	\$ -	\$ -	100.00%	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	100.00%	\$ -
<b>TOTAL OPERATING EXPENDITURES</b>		\$ -	\$ -	\$ -	\$ -	\$ -	100.00%	\$ 328,500
<b><i>INTERFUND TRANSFERS</i></b>								
03-492-001	Transfer to General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	100.00%	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	100.00%	\$ -
<b>TOTAL NON-OPERATING EXPENDITURES</b>		\$ -	\$ -	\$ -	\$ -	\$ -	100.00%	\$ -
<b>TOTAL EXPENDITURES</b>		\$ -	\$ -	\$ -	\$ -	\$ -	100.00%	\$ 328,500
<b>INCOME/(LOSS) FROM OPERATIONS</b>		\$ -	\$ -	\$ -	\$ -	\$ -		\$ 200,000
<b>FUND BALANCE - BEGINNING OF YEAR</b>		\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
<b>FUND BALANCE - END OF YEAR</b>		\$ -	\$ -	\$ -	\$ -	\$ -		\$ 200,000

**SKIPPACK TOWNSHIP  
2026 BUDGET  
EMS FUND  
SUMMARY**

**REVENUES**

<u>DESCRIPTION</u>	<u>2022 ACTUAL</u>	<u>2023 ACTUAL</u>	<u>2024 ACTUAL</u>	<u>2025 BUDGET</u>	<u>AS OF 10/31/25</u>	<u>2026 BUDGET</u>
<b>OPERATING REVENUE</b>						
Real Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 328,500
Interest Earnings	-	-	-	-	-	-
<b>TOTAL OPERATING REVENUES</b>	<b>\$ -</b>	<b>\$ 328,500</b>				
<b>NON-OPERATING REVENUE</b>						
Other Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund Transfers	-	-	-	-	-	-
<b>TOTAL NON-OPERATING REVENUES</b>	<b>\$ -</b>	<b>\$ -</b>				
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ 328,500</b>				

**EXPENDITURES**

<u>DESCRIPTION</u>	<u>2022 ACTUAL</u>	<u>2023 ACTUAL</u>	<u>2024 ACTUAL</u>	<u>2025 BUDGET</u>	<u>AS OF 10/31/25</u>	<u>2026 BUDGET</u>
<b>OPERATING EXPENDITURES</b>						
Ambulance/Rescue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 328,500
Employer Paid Benefits	-	-	-	-	-	-
Insurance	-	-	-	-	-	-
<b>TOTAL OPERATING EXPENDITURES</b>	<b>\$ -</b>	<b>\$ 328,500</b>				
<b>NON-OPERATING EXPENDITURES</b>						
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL NON-OPERATING EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>				
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ 328,500</b>				
<b>INCOME/(LOSS) FROM OPERATIONS</b>	<b>\$ -</b>	<b>\$ -</b>				
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<b>\$ -</b>	<b>\$ -</b>				
<b>FUND BALANCE - END OF YEAR</b>	<b>\$ -</b>	<b>\$ -</b>				

**SKIPPACK TOWNSHIP  
2026 BUDGET  
EMS FUND**

**REVENUES**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2022 ACTUAL</u>	<u>2023 ACTUAL</u>	<u>2024 ACTUAL</u>	<u>2025 BUDGET</u>	<u>AS OF 10/31/25</u>	<u>% OF BUDGET</u>	<u>2026 BUDGET</u>
<b>REAL PROPERTY TAXES</b>								
04-301-103	Real Estate Tax - EMS	\$ -	\$ -	\$ -	\$ -	\$ -	100.00%	\$ 328,500
		\$ -	\$ -	\$ -	\$ -	\$ -	100.00%	\$ 328,500
<b>INTEREST EARNINGS</b>								
04-341-100	Interest Earnings	\$ -	\$ -	\$ -	\$ -	\$ -	100.00%	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	100.00%	\$ -
<b>TOTAL OPERATING REVENUES</b>		\$ -	\$ -	\$ -	\$ -	\$ -	100.00%	\$ 328,500
<b>OTHER FINANCING SOURCES</b>								
04-389-900	Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	100.00%	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	100.00%	\$ -
<b>INTERFUND TRANSFERS</b>								
04-392-001	Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	100.00%	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	100.00%	\$ -
<b>TOTAL NON-OPERATING REVENUES</b>		\$ -	\$ -	\$ -	\$ -	\$ -	100.00%	\$ -
<b>TOTAL REVENUES</b>		\$ -	\$ -	\$ -	\$ -	\$ -	100.00%	\$ 328,500

**SKIPPACK TOWNSHIP  
2026 BUDGET  
EMS FUND**

**EXPENDITURES**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2022 ACTUAL</u>	<u>2023 ACTUAL</u>	<u>2024 ACTUAL</u>	<u>2025 BUDGET</u>	<u>AS OF 10/31/25</u>	<u>% OF BUDGET</u>	<u>2026 BUDGET</u>
<b>AMBULANCE/RESCUE</b>								
04-412-520	EMS R.E. Tax Distribution	\$ -	\$ -	\$ -	\$ -	\$ -	100.00%	\$ 328,500
		\$ -	\$ -	\$ -	\$ -	\$ -	100.00%	\$ 328,500
<b>EMPLOYER PAID BENEFITS</b>								
04-483-354	Worker's Compensation	\$ -	\$ -	\$ -	\$ -	\$ -	100.00%	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	100.00%	\$ -
<b>INSURANCE</b>								
04-486-350	Property and Liability	\$ -	\$ -	\$ -	\$ -	\$ -	100.00%	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	100.00%	\$ -
<b>TOTAL OPERATING EXPENDITURES</b>		\$ -	\$ -	\$ -	\$ -	\$ -	100.00%	\$ 328,500
<b>INTERFUND TRANSFERS</b>								
04-492-001	Transfer to General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	100.00%	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	100.00%	\$ -
<b>TOTAL NON-OPERATING EXPENDITURES</b>		\$ -	\$ -	\$ -	\$ -	\$ -	100.00%	\$ -
<b>TOTAL EXPENDITURES</b>		\$ -	\$ -	\$ -	\$ -	\$ -	100.00%	\$ 328,500
<b>INCOME/(LOSS) FROM OPERATIONS</b>		\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
<b>FUND BALANCE - BEGINNING OF YEAR</b>		\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
<b>FUND BALANCE - END OF YEAR</b>		\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -

**SKIPPACK TOWNSHIP  
2026 BUDGET  
OPEN SPACE FUND  
SUMMARY**

**REVENUES**

<u>DESCRIPTION</u>	<u>2022 ACTUAL</u>	<u>2023 ACTUAL</u>	<u>2024 ACTUAL</u>	<u>2025 BUDGET</u>	<u>AS OF 10/31/25</u>	<u>2026 BUDGET</u>
<b>OPERATING REVENUE</b>						
Local Tax Enabling Act 511 Taxes	\$ 1,614,732	\$ 1,583,027	\$ 1,568,324	\$ 1,730,000	\$ 1,305,040	\$ 1,540,000
Interest Earnings	(13,472)	191,730	355,503	120,000	404,117	250,000
Culture-Recreation	<u>17,109</u>	<u>30,438</u>	<u>39,179</u>	<u>29,000</u>	<u>42,002</u>	<u>-</u>
<b>TOTAL OPERATING REVENUES</b>	<b>\$ 1,618,369</b>	<b>\$ 1,805,195</b>	<b>\$ 1,963,006</b>	<b>\$ 1,879,000</b>	<b>\$ 1,751,160</b>	<b>\$ 1,790,000</b>
<b>NON-OPERATING REVENUE</b>						
Other Financing Sources	\$ 1,501	\$ 4,398	\$ -	\$ -	\$ 499	\$ -
Interfund Transfers	<u>50,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL NON-OPERATING REVENUES</b>	<b>\$ 51,501</b>	<b>\$ 4,398</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 499</b>	<b>\$ -</b>
<b>TOTAL REVENUES</b>	<b>\$ 1,669,870</b>	<b>\$ 1,809,593</b>	<b>\$ 1,963,006</b>	<b>\$ 1,879,000</b>	<b>\$ 1,751,659</b>	<b>\$ 1,790,000</b>

**EXPENDITURES**

<u>DESCRIPTION</u>	<u>2022 ACTUAL</u>	<u>2023 ACTUAL</u>	<u>2024 ACTUAL</u>	<u>2025 BUDGET</u>	<u>AS OF 10/31/25</u>	<u>2026 BUDGET</u>
<b>OPERATING EXPENDITURES</b>						
Recreation Administration	\$ 733	\$ 16,593	\$ 16,959	\$ 18,500	\$ 11,672	\$ -
Parks Maintenance	97,844	328,379	899,008	996,800	472,339	385,000
Open Space	<u>151,499</u>	<u>820,983</u>	<u>178,061</u>	<u>2,690,037</u>	<u>380,805</u>	<u>2,035,000</u>
<b>TOTAL OPERATING EXPENDITURES</b>	<b>\$ 250,076</b>	<b>\$ 1,165,955</b>	<b>\$ 1,094,028</b>	<b>\$ 3,705,337</b>	<b>\$ 864,816</b>	<b>\$ 2,420,000</b>
<b>NON-OPERATING EXPENDITURES</b>						
Interfund Transfers	\$ -	\$ -	\$ 139,367	\$ -	\$ -	\$ -
<b>TOTAL NON-OPERATING EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 139,367</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 250,076</b>	<b>\$ 1,165,955</b>	<b>\$ 1,233,395</b>	<b>\$ 3,705,337</b>	<b>\$ 864,816</b>	<b>\$ 2,420,000</b>
<b>INCOME/(LOSS) FROM OPERATIONS</b>	<b>\$ 1,419,794</b>	<b>\$ 643,638</b>	<b>\$ 729,611</b>	<b>\$ (1,826,337)</b>	<b>\$ 886,843</b>	<b>\$ (630,000)</b>
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<b>\$ 10,091,050</b>	<b>\$ 11,510,844</b>	<b>\$ 12,154,482</b>	<b>\$ 12,884,093</b>	<b>\$ 12,884,093</b>	<b>\$ 11,057,756</b>
<b>FUND BALANCE - END OF YEAR</b>	<b>\$ 11,510,844</b>	<b>\$ 12,154,482</b>	<b>\$ 12,884,093</b>	<b>\$ 11,057,756</b>	<b>\$ 13,770,935</b>	<b>\$ 10,427,756</b>

**SKIPPPACK TOWNSHIP  
2026 BUDGET  
OPEN SPACE FUND**

**REVENUES**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2022 ACTUAL</u>	<u>2023 ACTUAL</u>	<u>2024 ACTUAL</u>	<u>2025 BUDGET</u>	<u>AS OF 10/31/25</u>	<u>% OF BUDGET</u>	<u>2026 BUDGET</u>
<b>LOCAL TAX ENABLING ACT 511 TAXES</b>								
05-310-200	Earned Income Taxes	\$ 1,614,732	\$ 1,583,027	\$ 1,568,324	\$ 1,730,000	\$ 1,305,040	75.44%	\$ 1,540,000
		\$ 1,614,732	\$ 1,583,027	\$ 1,568,324	\$ 1,730,000	\$ 1,305,040	75.44%	\$ 1,540,000
<b>INTEREST EARNINGS</b>								
05-341-100	Interest Earnings	\$ (13,472)	\$ 191,730	\$ 355,503	\$ 120,000	\$ 404,117	336.76%	\$ 250,000
		\$ (13,472)	\$ 191,730	\$ 355,503	\$ 120,000	\$ 404,117	336.76%	\$ 250,000
<b>CULTURE-RECREATION</b>								
05-367-100	Event Sponsorship Income	\$ -	\$ 9,800	\$ 14,112	\$ 9,000	\$ 16,160	179.56%	\$ -
05-367-201	Income/Rental Registration	17,109	20,638	25,067	20,000	25,842	129.21%	-
		\$ 17,109	\$ 30,438	\$ 39,179	\$ 29,000	\$ 42,002	144.84%	\$ -
<b>TOTAL OPERATING REVENUES</b>		\$ 1,618,369	\$ 1,805,195	\$ 1,963,006	\$ 1,879,000	\$ 1,751,160	93.20%	\$ 1,790,000
<b>OTHER FINANCING SOURCES</b>								
05-389-900	Miscellaneous Revenue	\$ 1,501	\$ 4,398	\$ -	\$ -	\$ 499	100.00%	\$ -
		\$ 1,501	\$ 4,398	\$ -	\$ -	\$ 499	100.00%	\$ -
<b>INTERFUND TRANSFERS</b>								
05-392-001	Transfer from General Fund	\$ 50,000	\$ -	\$ -	\$ -	\$ -	100.00%	\$ -
		-	-	-	-	-	100.00%	-
		\$ 50,000	\$ -	\$ -	\$ -	\$ -	100.00%	\$ -
<b>TOTAL NON-OPERATING REVENUES</b>		\$ 51,501	\$ 4,398	\$ -	\$ -	\$ 499	100.00%	\$ -
<b>TOTAL REVENUES</b>		\$ 1,669,870	\$ 1,809,593	\$ 1,963,006	\$ 1,879,000	\$ 1,751,659	93.22%	\$ 1,790,000

**SKIPPACK TOWNSHIP  
2026 BUDGET  
OPEN SPACE FUND**

**EXPENDITURES**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2022 ACTUAL</u>	<u>2023 ACTUAL</u>	<u>2024 ACTUAL</u>	<u>2025 BUDGET</u>	<u>AS OF 10/31/25</u>	<u>% OF BUDGET</u>	<u>2026 BUDGET</u>
<b>RECREATION ADMINISTRATION</b>								
05-451-450	Contracted Services	\$ 733	\$ 16,593	\$ 16,959	\$ 18,500	\$ 11,672	63.09%	\$ -
		\$ 733	\$ 16,593	\$ 16,959	\$ 18,500	\$ 11,672	63.09%	\$ -
<b>PARKS MAINTENANCE</b>								
05-454-120	Contributions	\$ -	\$ -	\$ -	\$ 5,000	\$ -	0.00%	\$ -
05-454-247	Tickets	910	845	-	-	-	100.00%	-
05-454-260	Small Tools and Minor Equipment	1,010	396	4,386	7,500	10,989	146.52%	5,000
05-454-275	Signs Printing	348	692	2,430	7,500	4,728	63.05%	-
05-454-313	Engineering Services	600	20,234	32,689	15,000	23,147	154.31%	-
05-454-314	Legal Services	-	6,886	6,226	-	3,772	100.00%	5,000
05-454-360	Public Utilities	11,882	11,044	18,141	16,800	28,294	168.42%	25,000
05-454-371	Maintenance and Repairs	54,726	187,064	789,823	405,000	106,579	26.32%	350,000
05-454-400	Special Events	25,791	17,261	34,646	40,000	28,600	71.50%	-
05-454-489	Miscellaneous Expense	110	83,959	1,168	-	4,787	100.00%	-
05-454-750	Capital Purchases	2,466	-	9,500	500,000	261,443	52.29%	-
		\$ 97,844	\$ 328,379	\$ 899,008	\$ 996,800	\$ 472,339	47.39%	\$ 385,000
<b>OPEN SPACE</b>								
05-459-313	Engineering Services	\$ 9,972	\$ 28,044	\$ 11,638	\$ 17,500	\$ -	0.00%	\$ 25,000
05-459-314	Legal Services	54	3,916	-	7,500	-	0.00%	10,000
05-459-450	Contracted Services	9,431	-	-	-	-	100.00%	-
05-459-700	Capital Purchases	132,042	763,023	156,323	2,665,037	47,266	1.77%	2,000,000
05-459-710	Open Space Acquisition	-	26,000	10,100	-	333,539	100.00%	-
		\$ 151,499	\$ 820,983	\$ 178,061	\$ 2,690,037	\$ 380,805	14.16%	\$ 2,035,000
<b>TOTAL OPERATING EXPENDITURES</b>		\$ 250,076	\$ 1,165,955	\$ 1,094,028	\$ 3,705,337	\$ 864,816	23.34%	\$ 2,420,000
<b>INTERFUND TRANSFERS</b>								
05-492-001	Transfer to General Fund	\$ -	\$ -	\$ 139,367	\$ -	\$ -	100.00%	\$ -
		-	-	-	-	-	100.00%	-
		\$ -	\$ -	\$ 139,367	\$ -	\$ -	100.00%	\$ -
<b>TOTAL NON-OPERATING EXPENDITURES</b>		\$ -	\$ -	\$ 139,367	\$ -	\$ -	100.00%	\$ -
<b>TOTAL EXPENDITURES</b>		\$ 250,076	\$ 1,165,955	\$ 1,233,395	\$ 3,705,337	\$ 864,816	23.34%	\$ 2,420,000
<b>INCOME/(LOSS) FROM OPERATIONS</b>		\$ 1,419,794	\$ 643,638	\$ 729,611	\$ (1,826,337)	\$ 886,843		\$ (630,000)
<b>FUND BALANCE - BEGINNING OF YEAR</b>		\$ 10,091,050	\$ 11,510,844	\$ 12,154,482	\$ 12,884,093	\$ 12,884,093		\$ 11,057,756
<b>FUND BALANCE - END OF YEAR</b>		\$ 11,510,844	\$ 12,154,482	\$ 12,884,093	\$ 11,057,756	\$ 13,770,935		\$ 10,427,756

**SKIPPACK TOWNSHIP  
2026 BUDGET  
SEWER FUND  
SUMMARY**

**REVENUES**

<u>DESCRIPTION</u>	<u>2022 ACTUAL</u>	<u>2023 ACTUAL</u>	<u>2024 ACTUAL</u>	<u>2025 BUDGET</u>	<u>AS OF 10/31/25</u>	<u>2026 BUDGET</u>
<b>OPERATING REVENUE</b>						
Interest Earnings	\$ 139,942	\$ 501,171	\$ 461,557	\$ -	\$ 425,023	\$ 25,000
Sanitation	<u>2,443,702</u>	<u>2,463,964</u>	<u>2,624,473</u>	<u>2,566,786</u>	<u>2,332,808</u>	<u>2,518,500</u>
<b>TOTAL OPERATING REVENUES</b>	<b>\$ 2,583,644</b>	<b>\$ 2,965,135</b>	<b>\$ 3,086,030</b>	<b>\$ 2,566,786</b>	<b>\$ 2,757,831</b>	<b>\$ 2,543,500</b>
<b>NON-OPERATING REVENUE</b>						
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL NON-OPERATING REVENUES</b>	<b>\$ -</b>	<b>\$ -</b>				
<b>TOTAL REVENUES</b>	<b>\$ 2,583,644</b>	<b>\$ 2,965,135</b>	<b>\$ 3,086,030</b>	<b>\$ 2,566,786</b>	<b>\$ 2,757,831</b>	<b>\$ 2,543,500</b>

**EXPENDITURES**

<u>DESCRIPTION</u>	<u>2022 ACTUAL</u>	<u>2023 ACTUAL</u>	<u>2024 ACTUAL</u>	<u>2025 BUDGET</u>	<u>AS OF 10/31/25</u>	<u>2026 BUDGET</u>
<b>OPERATING EXPENDITURES</b>						
Wastewater Collection and Treatment	\$ 1,786,658	\$ 1,697,182	\$ 1,903,391	\$ 4,645,397	\$ 1,366,933	\$ 1,518,000
<b>TOTAL OPERATING EXPENDITURES</b>	<b>\$ 1,786,658</b>	<b>\$ 1,697,182</b>	<b>\$ 1,903,391</b>	<b>\$ 4,645,397</b>	<b>\$ 1,366,933</b>	<b>\$ 1,518,000</b>
<b>NON-OPERATING EXPENDITURES</b>						
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	\$ 19,510,108	\$ 1,025,500
<b>TOTAL NON-OPERATING EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 19,510,108</b>	<b>\$ 1,025,500</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,786,658</b>	<b>\$ 1,697,182</b>	<b>\$ 1,903,391</b>	<b>\$ 4,645,397</b>	<b>\$ 20,877,041</b>	<b>\$ 2,543,500</b>
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>\$ 796,986</b>	<b>\$ 1,267,953</b>	<b>\$ 1,182,639</b>	<b>\$ (2,078,610)</b>	<b>\$ (18,119,210)</b>	<b>\$ -</b>
<b>CASH AND CASH EQUIVALENTS - BEGINNING YEAR</b>	<b>\$ 19,341,140</b>	<b>\$ 20,138,126</b>	<b>\$ 21,406,079</b>	<b>\$ 22,588,718</b>	<b>\$ 22,588,718</b>	<b>\$ 1,000,000</b>
<b>CASH AND CASH EQUIVALENTS - END OF YEAR</b>	<b>\$ 20,138,126</b>	<b>\$ 21,406,079</b>	<b>\$ 22,588,718</b>	<b>\$ 20,510,108</b>	<b>\$ 4,469,508</b>	<b>\$ 1,000,000</b>

**SKIPPACK TOWNSHIP  
2026 BUDGET  
SEWER FUND**

**REVENUES**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2022 ACTUAL</u>	<u>2023 ACTUAL</u>	<u>2024 ACTUAL</u>	<u>2025 BUDGET</u>	<u>AS OF 10/31/25</u>	<u>% OF BUDGET</u>	<u>2026 BUDGET</u>
<b>INTEREST EARNINGS</b>								
08-341-100	Interest Earnings	\$ 139,942	\$ 501,171	\$ 461,557	\$ -	\$ 425,023	100.00%	\$ 25,000
		\$ 139,942	\$ 501,171	\$ 461,557	\$ -	\$ 425,023	100.00%	\$ 25,000
<b>SANITATION</b>								
08-364-100	Sewer Use Charges	\$ 2,397,686	\$ 2,449,650	\$ 2,463,861	\$ 2,551,546	\$ 2,316,465	90.79%	\$ 2,500,000
08-364-101	Refund - Overpayment	(492)	(597)	-	-	-	100.00%	-
08-364-110	Sewage Connection/Tap In Fee	39,168	12,240	156,672	12,240	9,792	80.00%	15,000
08-364-180	Miscellaneous Revenue	-	-	-	-	140	100.00%	500
08-364-190	Certification Fees	7,340	2,671	3,940	3,000	6,411	213.71%	3,000
		\$ 2,443,702	\$ 2,463,964	\$ 2,624,473	\$ 2,566,786	\$ 2,332,808	90.88%	\$ 2,518,500
	<b>TOTAL OPERATING REVENUES</b>	\$ 2,583,644	\$ 2,965,135	\$ 3,086,030	\$ 2,566,786	\$ 2,757,831	107.44%	\$ 2,543,500
<b>INTERFUND TRANSFERS</b>								
08-392-001	Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	100.00%	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	100.00%	\$ -
	<b>TOTAL NON-OPERATING REVENUES</b>	\$ -	\$ -	\$ -	\$ -	\$ -	100.00%	\$ -
	<b>TOTAL REVENUES</b>	\$ 2,583,644	\$ 2,965,135	\$ 3,086,030	\$ 2,566,786	\$ 2,757,831	107.44%	\$ 2,543,500

**SKIPPACK TOWNSHIP  
2026 BUDGET  
SEWER FUND**

**EXPENDITURES**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2022 ACTUAL</u>	<u>2023 ACTUAL</u>	<u>2024 ACTUAL</u>	<u>2025 BUDGET</u>	<u>AS OF 10/31/25</u>	<u>% OF BUDGET</u>	<u>2026 BUDGET</u>
<b>WASTEWATER COLLECTION AND TREATMENT</b>								
08-429-100	Bank Charges/Fees	\$ 2,378	\$ 2,490	\$ 6,622	\$ 3,000	\$ 9,671	322.38%	\$ 10,000
08-429-102	G.O. Bond Interest	240,750	196,980	140,924	-	-	100.00%	-
08-429-120	Salaries and Wages	-	-	-	41,650	10,413	25.00%	-
08-429-161	FICA	-	-	-	3,186	797	25.00%	-
08-429-244	Operating Supplies	6,455	4,821	4,702	3,500	11,629	332.26%	5,000
08-429-313	Engineering Services	20,642	30,271	21,852	120,000	48,343	40.29%	50,000
08-429-314	Legal Services	-	5,313	8,828	5,000	1,232	24.64%	5,000
08-429-320	Sewer Billing Services	2,829	6,470	13,921	12,000	7,824	65.20%	12,000
08-429-344	Postage	5,974	294	330	500	-	0.00%	500
08-429-361	Public Utilities	27,222	23,754	26,886	25,000	25,523	102.09%	35,000
08-429-374	Repairs and Maintenance	13,432	8,070	97,012	15,000	35,256	235.04%	25,000
08-429-375	Maintenance Services	17,880	10,725	22,271	16,060	37,645	234.40%	25,000
08-429-471	Conveyance and Treatment	1,266,654	1,208,292	1,316,504	1,350,000	1,103,781	81.76%	1,350,000
08-429-489	Miscellaneous Expenses	(788)	419	(427)	500	-	0.00%	500
08-429-610	Capital Construction	5,358	-	52,929	3,000,000	38,943	1.30%	-
08-429-740	Capital Purchases	10,135	500	-	50,000	35,877	71.75%	-
08-429-800	Depreciation Expense	167,737	198,783	191,036	-	-	100.00%	-
08-699-100	Debt Service Expense	-	-	-	-	-	100.00%	-
		<u>\$ 1,786,658</u>	<u>\$ 1,697,182</u>	<u>\$ 1,903,391</u>	<u>\$ 4,645,397</u>	<u>\$ 1,366,933</u>	<u>29.43%</u>	<u>\$ 1,518,000</u>
<b>TOTAL OPERATING EXPENDITURES</b>		<b>\$ 1,786,658</b>	<b>\$ 1,697,182</b>	<b>\$ 1,903,391</b>	<b>\$ 4,645,397</b>	<b>\$ 1,366,933</b>	<b>29.43%</b>	<b>\$ 1,518,000</b>
<b>INTERFUND TRANSFERS</b>								
08-492-001	Transfers to General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	100.00%	\$ 205,000
08-492-019	Transfers to Sewer Capital	-	-	-	-	19,510,108	100.00%	820,500
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 19,510,108</u>	<u>100.00%</u>	<u>\$ 1,025,500</u>
<b>TOTAL NON-OPERATING EXPENDITURES</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 19,510,108</b>	<b>100.00%</b>	<b>\$ 1,025,500</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 1,786,658</b>	<b>\$ 1,697,182</b>	<b>\$ 1,903,391</b>	<b>\$ 4,645,397</b>	<b>\$ 20,877,041</b>	<b>449.41%</b>	<b>\$ 2,543,500</b>
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>		<b>\$ 796,986</b>	<b>\$ 1,267,953</b>	<b>\$ 1,182,639</b>	<b>\$ (2,078,610)</b>	<b>\$ (18,119,210)</b>		<b>\$ -</b>
<b>CASH AND CASH EQUIVALENTS - BEGINNING YEAR</b>		<b>\$ 19,341,140</b>	<b>\$ 20,138,126</b>	<b>\$ 21,406,079</b>	<b>\$ 22,588,718</b>	<b>\$ 22,588,718</b>		<b>\$ 1,000,000</b>
<b>CASH AND CASH EQUIVALENTS - END OF YEAR</b>		<b>\$ 20,138,126</b>	<b>\$ 21,406,079</b>	<b>\$ 22,588,718</b>	<b>\$ 20,510,108</b>	<b>\$ 4,469,508</b>		<b>\$ 1,000,000</b>

**SKIPPACK TOWNSHIP  
2026 BUDGET  
SEWER CAPITAL FUND  
SUMMARY**

**REVENUES**

<u>DESCRIPTION</u>	<u>2022 ACTUAL</u>	<u>2023 ACTUAL</u>	<u>AS OF 12/31/24</u>	<u>2025 BUDGET</u>	<u>AS OF 10/31/25</u>	<u>2026 BUDGET</u>
<b>OPERATING REVENUE</b>						
Interest Earnings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 225,000
<b>TOTAL OPERATING REVENUES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 225,000</b>
<b>NON-OPERATING REVENUE</b>						
Other Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund Transfers	-	-	-	-	19,510,108	820,500
<b>TOTAL NON-OPERATING REVENUES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 19,510,108</b>	<b>\$ 820,500</b>
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 19,510,108</b>	<b>\$ 1,045,500</b>

**EXPENDITURES**

<u>DESCRIPTION</u>	<u>2022 ACTUAL</u>	<u>2023 ACTUAL</u>	<u>AS OF 12/31/24</u>	<u>2025 BUDGET</u>	<u>AS OF 10/31/25</u>	<u>2026 BUDGET</u>
<b>OPERATING EXPENDITURES</b>						
Wastewater Collection and Treatment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,650,000
<b>TOTAL OPERATING EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,650,000</b>
<b>NON-OPERATING EXPENDITURES</b>						
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL NON-OPERATING EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,650,000</b>
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 19,510,108</b>	<b>\$ (1,604,500)</b>
<b>CASH AND CASH EQUIVALENTS - BEGINNING YEAR</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 19,510,108</b>
<b>CASH AND CASH EQUIVALENTS - END OF YEAR</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 19,510,108</b>	<b>\$ 17,905,608</b>

**SKIPPACK TOWNSHIP  
2026 BUDGET  
SEWER CAPITAL FUND**

**REVENUES**

ACCOUNT NUMBER	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	AS OF 12/31/24	2025 BUDGET	AS OF 10/31/25	% OF BUDGET	2026 BUDGET
<b>INTEREST EARNINGS</b>								
19-341-100	Interest Earnings	\$ -	\$ -	\$ -	\$ -	\$ -	100.00%	\$ 225,000
		\$ -	\$ -	\$ -	\$ -	\$ -	100.00%	\$ 225,000
	<b>TOTAL OPERATING REVENUES</b>	\$ -	\$ -	\$ -	\$ -	\$ -	100.00%	\$ 225,000
<b>OTHER FINANCING SOURCES</b>								
19-383-200	Developer Assessments	\$ -	\$ -	\$ -	\$ -	\$ -	100.00%	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	100.00%	\$ -
<b>INTERFUND TRANSFERS</b>								
19-392-008	Transfer From Sewer Fund	\$ -	\$ -	\$ -	\$ -	\$ 19,510,108	100.00%	\$ 820,500
		\$ -	\$ -	\$ -	\$ -	\$ 19,510,108	100.00%	\$ 820,500
	<b>TOTAL NON-OPERATING REVENUES</b>	\$ -	\$ -	\$ -	\$ -	\$ 19,510,108	100.00%	\$ 820,500
	<b>TOTAL REVENUES</b>	\$ -	\$ -	\$ -	\$ -	\$ 19,510,108	100.00%	\$ 1,045,500

**EXPENDITURES**

ACCOUNT NUMBER	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	AS OF 12/31/24	2025 BUDGET	AS OF 10/31/25	% OF BUDGET	2026 BUDGET
<b>WASTEWATER COLLECTION AND TREATMENT</b>								
19-429-305	General Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	100.00%	\$ -
19-429-314	Legal Services	-	-	-	-	-	100.00%	-
19-429-450	Contracted Services	-	-	-	-	-	100.00%	-
19-429-700	Capital Purchases	-	-	-	-	-	100.00%	2,650,000
19-429-800	Depreciation Expense	-	-	-	-	-	100.00%	-
		\$ -	\$ -	\$ -	\$ -	\$ -	100.00%	\$ 2,650,000
	<b>TOTAL OPERATING EXPENDITURES</b>	\$ -	\$ -	\$ -	\$ -	\$ -	100.00%	\$ 2,650,000
<b>INTERFUND TRANSFERS</b>								
19-492-030	Transfer to Capital Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	100.00%	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	100.00%	\$ -
	<b>TOTAL NON-OPERATING EXPENDITURES</b>	\$ -	\$ -	\$ -	\$ -	\$ -	100.00%	\$ -
	<b>TOTAL EXPENDITURES</b>	\$ -	\$ -	\$ -	\$ -	\$ -	100.00%	\$ 2,650,000
	<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	\$ -	\$ -	\$ -	\$ -	\$ 19,510,108		\$ (1,604,500)
	<b>CASH AND CASH EQUIVALENTS - BEGINNING YEAR</b>	\$ -	\$ -	\$ -	\$ -	\$ -		\$ 19,510,108
	<b>CASH AND CASH EQUIVALENTS - END OF YEAR</b>	\$ -	\$ -	\$ -	\$ -	\$ 19,510,108		\$ 17,905,608

**SKIPPACK TOWNSHIP  
2026 BUDGET  
CAPITAL PROJECTS FUND  
SUMMARY**

**REVENUES**

<u>DESCRIPTION</u>	<u>2022 ACTUAL</u>	<u>2023 ACTUAL</u>	<u>AS OF 12/31/24</u>	<u>2025 BUDGET</u>	<u>AS OF 10/31/25</u>	<u>2026 BUDGET</u>
<b><i>OPERATING REVENUE</i></b>						
Interest Earnings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 750,000
State Capital and Operating Grants	-	-	-	-	-	4,110,000
Contributions and Donations from Private Sources	-	-	-	-	-	-
<b>TOTAL OPERATING REVENUES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,860,000</b>
<b><i>NON-OPERATING REVENUE</i></b>						
Other Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund Transfers	-	-	-	-	27,472,436	599,380
<b>TOTAL NON-OPERATING REVENUES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 27,472,436</b>	<b>\$ 599,380</b>
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 27,472,436</b>	<b>\$ 5,459,380</b>

**SKIPPACK TOWNSHIP  
2026 BUDGET  
CAPITAL PROJECTS FUND  
SUMMARY**

**EXPENDITURES**

<u>DESCRIPTION</u>	<u>2022 ACTUAL</u>	<u>2023 ACTUAL</u>	<u>AS OF 12/31/24</u>	<u>2025 BUDGET</u>	<u>AS OF 10/31/25</u>	<u>2026 BUDGET</u>
<b><i>OPERATING EXPENDITURES</i></b>						
Executive	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Financial Administration	-	-	-	-	-	70,000
Information Technology	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	235,000
Police Services	-	-	-	-	-	-
Fire Protection	-	-	-	-	-	-
UCC and Code Enforcement	-	-	-	-	-	-
Emergency Management	-	-	-	-	-	145,000
Wastewater Collection and Treatment	-	-	-	-	-	-
Public Works	-	-	-	-	-	6,335,000
Parks and Recreation	-	-	-	-	-	2,603,000
<b>TOTAL CAPTIAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,388,000</b>
<b><i>NON-OPERATING EXPENDITURES</i></b>						
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL NON-OPERATING EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,388,000</b>
<b>INCOME/(LOSS) FROM OPERATIONS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 27,472,436</b>	<b>\$ (3,928,620)</b>
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 27,472,436</b>
<b>FUND BALANCE - END OF YEAR</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 27,472,436</b>	<b>\$ 23,543,816</b>

**SKIPPACK TOWNSHIP  
2026 BUDGET  
CAPITAL PROJECTS FUND**

**REVENUES**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2022 ACTUAL</u>	<u>2023 ACTUAL</u>	<u>AS OF 12/31/24</u>	<u>2025 BUDGET</u>	<u>AS OF 10/31/25</u>	<u>% OF BUDGET</u>	<u>2026 BUDGET</u>
<b>INTEREST EARNINGS</b>								
30-341-100	Interest Earnings	\$ -	\$ -	\$ -	\$ -	\$ -	100.00%	\$ 750,000
		\$ -	\$ -	\$ -	\$ -	\$ -	100.00%	\$ 750,000
<b>STATE CAPITAL AND OPERATING GRANTS</b>								
30-354-300	State Government	\$ -	\$ -	\$ -	\$ -	\$ -	100.00%	\$ 4,110,000
30-354-400	County Government	-	-	-	-	-	100.00%	-
		\$ -	\$ -	\$ -	\$ -	\$ -	100.00%	\$ 4,110,000
<b>CONTRIBUTIONS AND DONATIONS FROM PRIVATE SOURCES</b>								
30-387-100	Contributions	\$ -	\$ -	\$ -	\$ -	\$ -	100.00%	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	100.00%	\$ -
<b>TOTAL OPERATING REVENUES</b>		\$ -	\$ -	\$ -	\$ -	\$ -	100.00%	\$ 4,860,000
<b>OTHER FINANCING SOURCES</b>								
30-383-200	Developer Assessments	\$ -	\$ -	\$ -	\$ -	\$ -	100.00%	\$ -
30-389-200	Miscellaneous Income	-	-	-	-	-	100.00%	-
30-391-100	Sales of General Fixed Assets	-	-	-	-	-	100.00%	-
30-395-100	Refunds of Prior Year Expenditures	-	-	-	-	-	100.00%	-
		\$ -	\$ -	\$ -	\$ -	\$ -	100.00%	\$ -
<b>INTERFUND TRANSFERS</b>								
30-392-001	Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ 27,472,436	100.00%	\$ 599,380
30-392-019	Transfer from Sewer Capital	-	-	-	-	-	100.00%	-
		\$ -	\$ -	\$ -	\$ -	\$ 27,472,436	100.00%	\$ 599,380
<b>TOTAL NON-OPERATING REVENUES</b>		\$ -	\$ -	\$ -	\$ -	\$ 27,472,436	100.00%	\$ 599,380
<b>TOTAL REVENUES</b>		\$ -	\$ -	\$ -	\$ -	\$ 27,472,436	100.00%	\$ 5,459,380

**SKIPPACK TOWNSHIP  
2026 BUDGET  
CAPITAL PROJECTS FUND**

**EXPENDITURES**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2022 ACTUAL</u>	<u>2023 ACTUAL</u>	<u>AS OF 12/31/24</u>	<u>2025 BUDGET</u>	<u>AS OF 10/31/25</u>	<u>% OF BUDGET</u>	<u>2026 BUDGET</u>
<b>EXECUTIVE</b>								
30-401-305	General Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	100.00%	\$ -
30-401-450	Contracted Services	-	-	-	-	-	100.00%	-
30-401-700	Capital Purchases	-	-	-	-	-	100.00%	-
30-401-710	Land	-	-	-	-	-	100.00%	-
		\$ -	\$ -	\$ -	\$ -	\$ -	100.00%	\$ -
<b>FINANCIAL ADMINISTRATION</b>								
30-402-305	General Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	100.00%	\$ -
30-402-450	Contracted Services	-	-	-	-	-	100.00%	-
30-402-700	Capital Purchases	-	-	-	-	-	100.00%	70,000
		\$ -	\$ -	\$ -	\$ -	\$ -	100.00%	\$ 70,000
<b>INFORMATION TECHNOLOGY</b>								
30-407-305	General Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	100.00%	\$ -
30-407-450	Contracted Services	-	-	-	-	-	100.00%	-
30-407-700	Capital Purchases	-	-	-	-	-	100.00%	-
		\$ -	\$ -	\$ -	\$ -	\$ -	100.00%	\$ -
<b>BUILDINGS AND GROUNDS</b>								
30-409-305	General Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	100.00%	\$ -
30-409-450	Contracted Services	-	-	-	-	-	100.00%	-
30-409-700	Capital Purchases	-	-	-	-	-	100.00%	235,000
		\$ -	\$ -	\$ -	\$ -	\$ -	100.00%	\$ 235,000
<b>POLICE SERVICES</b>								
30-410-305	General Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	100.00%	\$ -
30-410-450	Contracted Services	-	-	-	-	-	100.00%	-
30-410-700	Capital Purchases	-	-	-	-	-	100.00%	-
		\$ -	\$ -	\$ -	\$ -	\$ -	100.00%	\$ -
<b>FIRE PROTECTION</b>								
30-411-305	General Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	100.00%	\$ -
30-411-450	Contracted Services	-	-	-	-	-	100.00%	-
30-411-700	Capital Purchases	-	-	-	-	-	100.00%	-
		\$ -	\$ -	\$ -	\$ -	\$ -	100.00%	\$ -
<b>UCC AND CODE ENFORCEMENT</b>								
30-414-305	General Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	100.00%	\$ -
30-414-450	Contracted Services	-	-	-	-	-	100.00%	-
30-414-700	Capital Purchases	-	-	-	-	-	100.00%	-
		\$ -	\$ -	\$ -	\$ -	\$ -	100.00%	\$ -
<b>EMERGENCY MANAGEMENT</b>								
30-415-305	General Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	100.00%	\$ -
30-415-450	Contracted Services	-	-	-	-	-	100.00%	-
30-415-700	Capital Purchases	-	-	-	-	-	100.00%	145,000
		\$ -	\$ -	\$ -	\$ -	\$ -	100.00%	\$ 145,000
<b>WASTEWATER COLLECTION AND TREATMENT</b>								
30-429-305	General Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	100.00%	\$ -
30-429-450	Contracted Services	-	-	-	-	-	100.00%	-
30-429-700	Capital Purchases	-	-	-	-	-	100.00%	-
		\$ -	\$ -	\$ -	\$ -	\$ -	100.00%	\$ -

**SKIPPACK TOWNSHIP  
2026 BUDGET  
CAPITAL PROJECTS FUND**

**EXPENDITURES**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2022 ACTUAL</u>	<u>2023 ACTUAL</u>	<u>AS OF 12/31/24</u>	<u>2025 BUDGET</u>	<u>AS OF 10/31/25</u>	<u>% OF BUDGET</u>	<u>2026 BUDGET</u>
<b>PUBLIC WORKS</b>								
30-430-305	General Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	100.00%	\$ -
30-430-450	Contracted Services	-	-	-	-	-	100.00%	-
30-430-700	Capital Purchases	-	-	-	-	-	100.00%	160,000
		\$ -	\$ -	\$ -	\$ -	\$ -	100.00%	\$ 160,000
<b>SNOW AND ICE REMOVAL</b>								
30-432-305	General Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	100.00%	\$ -
30-432-450	Contracted Services	-	-	-	-	-	100.00%	-
30-432-700	Capital Purchases	-	-	-	-	-	100.00%	-
		\$ -	\$ -	\$ -	\$ -	\$ -	100.00%	\$ -
<b>TRAFFIC</b>								
30-433-305	General Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	100.00%	\$ -
30-433-450	Contracted Services	-	-	-	-	-	100.00%	-
30-433-700	Capital Purchases	-	-	-	-	-	100.00%	5,400,000
		\$ -	\$ -	\$ -	\$ -	\$ -	100.00%	\$ 5,400,000
<b>STREET LIGHTING</b>								
30-434-305	General Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	100.00%	\$ -
30-434-450	Contracted Services	-	-	-	-	-	100.00%	-
30-434-700	Capital Purchases	-	-	-	-	-	100.00%	-
		\$ -	\$ -	\$ -	\$ -	\$ -	100.00%	\$ -
<b>STORMWATER</b>								
30-436-305	General Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	100.00%	\$ -
30-436-450	Contracted Services	-	-	-	-	-	100.00%	-
30-436-700	Capital Purchases	-	-	-	-	-	100.00%	175,000
		\$ -	\$ -	\$ -	\$ -	\$ -	100.00%	\$ 175,000
<b>HIGHWAY CONSTRUCTION AND REBUILDING</b>								
30-439-305	General Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	100.00%	\$ -
30-439-450	Contracted Services	-	-	-	-	-	100.00%	-
30-439-700	Capital Purchases	-	-	-	-	-	100.00%	600,000
		\$ -	\$ -	\$ -	\$ -	\$ -	100.00%	\$ 600,000
<b>PARKS AND RECREATION</b>								
30-440-305	General Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	100.00%	\$ -
30-440-450	Contracted Services	-	-	-	-	-	100.00%	-
30-440-700	Capital Purchases	-	-	-	-	-	100.00%	2,603,000
		\$ -	\$ -	\$ -	\$ -	\$ -	100.00%	\$ 2,603,000
<b>TOTAL CAPITAL EXPENDITURES</b>		\$ -	\$ -	\$ -	\$ -	\$ -	100.00%	\$ 9,388,000
<b>INTERFUND TRANSFERS</b>								
30-492-001	Transfer To General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	100.00%	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	100.00%	\$ -
<b>TOTAL NON-OPERATING EXPENDITURES</b>		\$ -	\$ -	\$ -	\$ -	\$ -	100.00%	\$ -
<b>TOTAL EXPENDITURES</b>		\$ -	\$ -	\$ -	\$ -	\$ -	100.00%	\$ 9,388,000
<b>INCOME/(LOSS) FROM OPERATIONS</b>		\$ -	\$ -	\$ -	\$ -	\$ 27,472,436		\$ (3,928,620)
<b>FUND BALANCE - BEGINNING OF YEAR</b>		\$ -	\$ -	\$ -	\$ -	\$ -		\$ 27,472,436
<b>FUND BALANCE - END OF YEAR</b>		\$ -	\$ -	\$ -	\$ -	\$ 27,472,436		\$ 23,543,816

**SKIPPACK TOWNSHIP  
2026 BUDGET  
TRAFFIC IMPACT FUND SUMMARY**

**REVENUES**

<u>DESCRIPTION</u>	<u>2022 ACTUAL</u>	<u>2023 ACTUAL</u>	<u>2024 ACTUAL</u>	<u>2025 BUDGET</u>	<u>AS OF 10/31/25</u>	<u>2026 BUDGET</u>
<b>OPERATING REVENUE</b>						
Interest Earnings	\$ 4,759	\$ 18,175	\$ 23,609	\$ 10,177	\$ 21,242	\$ 15,000
<b>TOTAL OPERATING REVENUES</b>	<b>\$ 4,759</b>	<b>\$ 18,175</b>	<b>\$ 23,609</b>	<b>\$ 10,177</b>	<b>\$ 21,242</b>	<b>\$ 15,000</b>
<b>NON-OPERATING REVENUE</b>						
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL NON-OPERATING REVENUES</b>	<b>\$ -</b>	<b>\$ -</b>				
<b>TOTAL REVENUES</b>	<b>\$ 4,759</b>	<b>\$ 18,175</b>	<b>\$ 23,609</b>	<b>\$ 10,177</b>	<b>\$ 21,242</b>	<b>\$ 15,000</b>

**EXPENDITURES**

<u>DESCRIPTION</u>	<u>2022 ACTUAL</u>	<u>2023 ACTUAL</u>	<u>2024 ACTUAL</u>	<u>2025 BUDGET</u>	<u>AS OF 10/31/25</u>	<u>2026 BUDGET</u>
<b>OPERATING EXPENDITURES</b>						
Traffic	\$ -	\$ (3,994)	\$ -	\$ 500,000	\$ -	\$ 900,000
<b>TOTAL OPERATING EXPENDITURES</b>	<b>\$ -</b>	<b>\$ (3,994)</b>	<b>\$ -</b>	<b>\$ 500,000</b>	<b>\$ -</b>	<b>\$ 900,000</b>
<b>NON-OPERATING EXPENDITURES</b>						
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL NON-OPERATING EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>				
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ (3,994)</b>	<b>\$ -</b>	<b>\$ 500,000</b>	<b>\$ -</b>	<b>\$ 900,000</b>
<b>INCOME/(LOSS) FROM OPERATIONS</b>	<b>\$ 4,759</b>	<b>\$ 22,169</b>	<b>\$ 23,609</b>	<b>\$ (489,823)</b>	<b>\$ 21,242</b>	<b>\$ (885,000)</b>
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<b>\$ 886,736</b>	<b>\$ 891,495</b>	<b>\$ 913,664</b>	<b>\$ 937,273</b>	<b>\$ 937,273</b>	<b>\$ 937,273</b>
<b>FUND BALANCE - END OF YEAR</b>	<b>\$ 891,495</b>	<b>\$ 913,664</b>	<b>\$ 937,273</b>	<b>\$ 447,450</b>	<b>\$ 958,514</b>	<b>\$ 52,273</b>

**SKIPPACK TOWNSHIP  
2026 BUDGET  
TRAFFIC IMPACT FUND**

**REVENUES**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2022 ACTUAL</u>	<u>2023 ACTUAL</u>	<u>2024 ACTUAL</u>	<u>2025 BUDGET</u>	<u>AS OF 10/31/25</u>	<u>% OF BUDGET</u>	<u>2026 BUDGET</u>
<b>INTEREST EARNINGS</b>								
31-341-100	Interest Earnings	\$ 4,759	\$ 18,175	\$ 23,609	\$ 10,177	\$ 21,242	208.71%	\$ 15,000
		\$ 4,759	\$ 18,175	\$ 23,609	\$ 10,177	\$ 21,242	208.71%	\$ 15,000
	<b>TOTAL OPERATING REVENUES</b>	\$ 4,759	\$ 18,175	\$ 23,609	\$ 10,177	\$ 21,242	208.71%	\$ 15,000
<b>INTERFUND TRANSFERS</b>								
31-392-001	Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	100.00%	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	100.00%	\$ -
	<b>TOTAL NON-OPERATING REVENUES</b>	\$ -	\$ -	\$ -	\$ -	\$ -	100.00%	\$ -
	<b>TOTAL REVENUES</b>	\$ 4,759	\$ 18,175	\$ 23,609	\$ 10,177	\$ 21,242	208.71%	\$ 15,000

**EXPENDITURES**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2022 ACTUAL</u>	<u>2023 ACTUAL</u>	<u>2024 ACTUAL</u>	<u>2025 BUDGET</u>	<u>AS OF 10/31/25</u>	<u>% OF BUDGET</u>	<u>2026 BUDGET</u>
<b>TRAFFIC</b>								
31-411-100	Miscellaneous Expense	\$ -	\$ (3,994)	\$ -	\$ -	\$ -	100.00%	\$ -
31-490-100	Capital Purchases	-	-	-	500,000	-	0.00%	900,000
		\$ -	\$ (3,994)	\$ -	\$ 500,000	\$ -	0.00%	\$ 900,000
	<b>TOTAL OPERATING EXPENDITURES</b>	\$ -	\$ (3,994)	\$ -	\$ 500,000	\$ -	0.00%	\$ 900,000
<b>INTERFUND TRANSFERS</b>								
31-492-001	Transfers to General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	100.00%	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	100.00%	\$ -
	<b>TOTAL NON-OPERATING EXPENDITURES</b>	\$ -	\$ -	\$ -	\$ -	\$ -	100.00%	\$ -
	<b>TOTAL EXPENDITURES</b>	\$ -	\$ (3,994)	\$ -	\$ 500,000	\$ -	0.00%	\$ 900,000
	<b>INCOME/(LOSS) FROM OPERATIONS</b>	\$ 4,759	\$ 22,169	\$ 23,609	\$ (489,823)	\$ 21,242		\$ (885,000)
	<b>FUND BALANCE - BEGINNING OF YEAR</b>	\$ 886,736	\$ 891,495	\$ 913,664	\$ 937,273	\$ 937,273		\$ 937,273
	<b>FUND BALANCE - END OF YEAR</b>	\$ 891,495	\$ 913,664	\$ 937,273	\$ 447,450	\$ 958,514		\$ 52,273

**SKIPPACK TOWNSHIP  
2026 BUDGET  
STATE LIQUID FUELS TAX FUND  
SUMMARY**

**REVENUES**

<u>DESCRIPTION</u>	<u>2022 ACTUAL</u>	<u>2023 ACTUAL</u>	<u>2024 ACTUAL</u>	<u>2025 BUDGET</u>	<u>AS OF 10/31/25</u>	<u>2026 BUDGET</u>
<b>OPERATING REVENUE</b>						
Interest Earnings	\$ 2,257	\$ 4,510	\$ 6,053	\$ 5,200	\$ 4,069	\$ 4,000
State Shared Revenue and Entitlements	<u>395,542</u>	<u>407,760</u>	<u>405,036</u>	<u>398,275</u>	<u>404,057</u>	<u>400,000</u>
<b>TOTAL OPERATING REVENUES</b>	<b>\$ 397,799</b>	<b>\$ 412,270</b>	<b>\$ 411,088</b>	<b>\$ 403,475</b>	<b>\$ 408,126</b>	<b>\$ 404,000</b>
<b>NON-OPERATING REVENUE</b>						
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL NON-OPERATING REVENUES</b>	<b>\$ -</b>	<b>\$ -</b>				
<b>TOTAL REVENUES</b>	<b>\$ 397,799</b>	<b>\$ 412,270</b>	<b>\$ 411,088</b>	<b>\$ 403,475</b>	<b>\$ 408,126</b>	<b>\$ 404,000</b>

**EXPENDITURES**

<u>DESCRIPTION</u>	<u>2022 ACTUAL</u>	<u>2023 ACTUAL</u>	<u>2024 ACTUAL</u>	<u>2025 BUDGET</u>	<u>AS OF 10/31/25</u>	<u>2026 BUDGET</u>
<b>OPERATING EXPENDITURES</b>						
Public Works	<u>\$ 536,223</u>	<u>\$ 711,977</u>	<u>\$ 402,342</u>	<u>\$ 403,000</u>	<u>\$ 403,030</u>	<u>\$ 400,000</u>
<b>TOTAL OPERATING EXPENDITURES</b>	<b>\$ 536,223</b>	<b>\$ 711,977</b>	<b>\$ 402,342</b>	<b>\$ 403,000</b>	<b>\$ 403,030</b>	<b>\$ 400,000</b>
<b>NON-OPERATING EXPENDITURES</b>						
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL NON-OPERATING EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>				
<b>TOTAL EXPENDITURES</b>	<b>\$ 536,223</b>	<b>\$ 711,977</b>	<b>\$ 402,342</b>	<b>\$ 403,000</b>	<b>\$ 403,030</b>	<b>\$ 400,000</b>
<b>INCOME/(LOSS) FROM OPERATIONS</b>	<b>\$ (138,424)</b>	<b>\$ (299,707)</b>	<b>\$ 8,747</b>	<b>\$ 475</b>	<b>\$ 5,096</b>	<b>\$ 4,000</b>
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<b>\$ 438,606</b>	<b>\$ 300,182</b>	<b>\$ 475</b>	<b>\$ 9,222</b>	<b>\$ 9,222</b>	<b>\$ 9,697</b>
<b>FUND BALANCE - END OF YEAR</b>	<b>\$ 300,182</b>	<b>\$ 475</b>	<b>\$ 9,222</b>	<b>\$ 9,697</b>	<b>\$ 14,318</b>	<b>\$ 13,697</b>

**SKIPPACK TOWNSHIP  
2026 BUDGET  
STATE LIQUID FUELS TAX FUND**

**REVENUES**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2022 ACTUAL</u>	<u>2023 ACTUAL</u>	<u>2024 ACTUAL</u>	<u>2025 BUDGET</u>	<u>AS OF 10/31/25</u>	<u>% OF BUDGET</u>	<u>2026 BUDGET</u>
<b>INTEREST EARNINGS</b>								
35-341-100	Interest Earnings	\$ 2,257	\$ 4,510	\$ 6,053	\$ 5,200	\$ 4,069	78.25%	\$ 4,000
		\$ 2,257	\$ 4,510	\$ 6,053	\$ 5,200	\$ 4,069	78.25%	\$ 4,000
<b>STATE SHARED REVENUE AND ENTITLEMENTS</b>								
35-355-020	Motor Vehicle Fuel Taxes (Liquid Fuels Tax)	\$ 395,542	\$ 407,760	\$ 405,036	\$ 398,275	\$ 404,057	101.45%	\$ 400,000
		\$ 395,542	\$ 407,760	\$ 405,036	\$ 398,275	\$ 404,057	101.45%	\$ 400,000
<b>TOTAL OPERATING REVENUES</b>		\$ 397,799	\$ 412,270	\$ 411,088	\$ 403,475	\$ 408,126	101.15%	\$ 404,000
<b>INTERFUND TRANSFERS</b>								
		\$ -	\$ -	\$ -	\$ -	\$ -	100.00%	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	100.00%	\$ -
<b>TOTAL NON-OPERATING REVENUES</b>		\$ -	\$ -	\$ -	\$ -	\$ -	100.00%	\$ -
<b>TOTAL REVENUES</b>		\$ 397,799	\$ 412,270	\$ 411,088	\$ 403,475	\$ 408,126	101.15%	\$ 404,000

**EXPENDITURES**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2022 ACTUAL</u>	<u>2023 ACTUAL</u>	<u>2024 ACTUAL</u>	<u>2025 BUDGET</u>	<u>AS OF 10/31/25</u>	<u>% OF BUDGET</u>	<u>2026 BUDGET</u>
<b>HIGHWAY CONSTRUCTION AND REBUILDING</b>								
35-439-450	Contracted Services	\$ 536,223	\$ 711,977	\$ 402,342	\$ 403,000	\$ 403,030	100.01%	\$ 400,000
		\$ 536,223	\$ 711,977	\$ 402,342	\$ 403,000	\$ 403,030	100.01%	\$ 400,000
<b>TOTAL OPERATING EXPENDITURES</b>		\$ 536,223	\$ 711,977	\$ 402,342	\$ 403,000	\$ 403,030	100.01%	\$ 400,000
<b>INTERFUND TRANSFERS</b>								
35-492-001	Transfer to General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	100.00%	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	100.00%	\$ -
<b>TOTAL NON-OPERATING EXPENDITURES</b>		\$ -	\$ -	\$ -	\$ -	\$ -	100.00%	\$ -
<b>TOTAL EXPENDITURES</b>		\$ 536,223	\$ 711,977	\$ 402,342	\$ 403,000	\$ 403,030	100.01%	\$ 400,000
<b>INCOME/(LOSS) FROM OPERATIONS</b>		\$ (138,424)	\$ (299,707)	\$ 8,747	\$ 475	\$ 5,096		\$ 4,000
<b>FUND BALANCE - BEGINNING OF YEAR</b>		\$ 438,606	\$ 300,182	\$ 475	\$ 9,222	\$ 9,222		\$ 9,697
<b>FUND BALANCE - END OF YEAR</b>		\$ 300,182	\$ 475	\$ 9,222	\$ 9,697	\$ 14,318		\$ 13,697



# | Capital Plan

# 2026 Capital Plan

Category	Project	Total Project Cost	Grant Funding Received	Grant Funding Applied or Applying For	Township Cost	Funding Source
Roads	2026 Road Improvement Program	\$ 1,000,000			\$ 1,000,000	Liquid Fuels Fund Capital Fund
Parks	Palmer Park Playgound Replacement and Splash Pad	\$ 1,500,000			\$ 1,500,000	Capital Fund
Parks	Kayak Launch - Perkiomen Creek	\$ 150,000			\$ 150,000	Capital Fund
Parks	General Park Improvements - Hallman Grove Park and Church Road Park	\$ 100,000			\$ 100,000	Capital Fund
Sewer	Main Replacement under Route 113	\$ 2,000,000			\$ 2,000,000	Sewer Capital
Sewer	Cressman Road Low Pressure	\$ 420,920			\$ 420,920	Sewer Capital
Sewer	Lywiski Road Service Area Low Pressure	\$ 228,486			\$ 228,486	Sewer Capital
Trails/Connectivity	New Crosswalks w/Handicapped Ramps	\$ 75,000			\$ 75,000	Capital Fund
Trails/Connectivity	Cross Road Pedestrian Crossing - Project Completion	\$ 78,000				Capital Fund
Trails/Connectivity	Trail Improvement: Repaving of Existing Trails	\$ 250,000		\$ 250,000	\$ 36,694	Capital Fund
Trails/Connectivity	Sidewalk Connections	\$ 100,000			\$ 100,000	Capital Fund
Trails/Connectivity	Improved Pedestrian Crossing Pine Lane at Church Road	\$ 25,000			\$ 25,000	Capital Fund
Trails/Connectivity	Sidewalk Installation - Route 113 (Mensch to 73)	\$ 200,000			\$ 200,000	Capital Fund
Trails/Connectivity	Sidewalk Construction - Cassal Rd (Julian to Mill)	\$ 125,000			\$ 125,000	Capital Fund
Transportation	Perkiomen Creek Bridge	\$ 1,700,000		\$ 1,360,000	\$ 340,000	Capital Fund
Transportation	Multimodal Routes 113/73	\$ 3,638,120	\$ 250,000	\$ 2,500,000	\$ 888,120	Traffic Improvement Fund
Stormwater	PRP Skippack Creek Watershed	\$ 175,000			\$ 175,000	Capital Fund
Facilities	Replace Roof of Township Building	\$ 85,000			\$ 85,000	Capital Fund



# 2026 Capital Plan – Project Descriptions



## Roads

2026 Road Improvement Program - \$1,000,000

This annual program includes base repair, milling, and resurfacing of Township roadways to maintain pavement quality, extend asset life, and improve driving conditions.

## Parks

Palmer Park Playground Replacement and Splash Pad - \$1,500,000

This project replaces aging playground equipment and adds a new splash pad to expand recreational opportunities for families. The improvements will include modern, ADA-accessible play structures, shade areas, and updated site amenities.

Kayak Launch - Perkiomen Creek - \$150,000

Located at 4180 Creek Road, this project establishes a walkable kayak and canoe launch on the Perkiomen Creek. The site currently includes garage storage and parking areas. The launch will provide improved public access to the waterway for non-motorized boating and recreation.

General Park Improvements - Hallman Grove Park and Church Road Park \$100,000

Funding will support upgrades such as resurfacing walking paths, improving lighting, adding benches, and refreshing landscaping to enhance accessibility and usability of Township parks.

## Sewer

Main Replacement under Route 113 - \$2,000,000

This project replaces aging asbestos cement gravity sewer lines along Route 113 from Landis Road to Perkiomen Creek. The existing line is deteriorating and prone to failure. Replacement will prevent costly system breakdowns and environmental risk.

Cressman Road Low Pressure - \$420,920

To address multiple on-lot septic system failures, the Township will install a low-pressure force main along Cressman Road from Route 113 north toward Skippack Pike, extending public sewer service to existing properties.

Lywiski Road Service Area Low Pressure - \$228,486

Following several septic failures, the Township will assume dedication of an existing private low-pressure line and extend the system to Evansburg Road. This project will make public sewer service available to additional properties along Lywiski Road.

## Trails/Connectivity

New Crosswalks w/Handicapped Ramps - \$75,000

The Township will construct new ADA-compliant ramps and improved crosswalks at key intersections, including Mill at Caredean, Mill at Hildebeitel, Collegeville at Kratz, Collegeville at Creamery, and Creamery at Chelsea Way.

Cross Road Pedestrian Crossing - Project Completion - \$78,000

A DCED Multimodal Transportation Fund-supported project to provide an ADA-accessible crossing at Cross Road (S.R. 1020) and Spencer Drive. The work includes curb ramps and Rectangular Rapid Flashing Beacons (RRFBs). Final signal installation is anticipated in early 2026.

Trail Improvement: Repaving of Existing Trails - \$250,000

This project funds repaving of older sections of the Township's trail system and coordination with Worcester Township to connect trail networks along the Zacharias Creek corridor.



#### Sidewalk Connections - \$100,000

Funding is designated for new sidewalk construction at priority locations such as Cassal Road and Church Road, with flexibility for additional projects as needs are identified.

#### Improved Pedestrian Crossing Pine Lane at Church Road - \$25,000

Installation of ADA-compliant ramps, upgraded signage, and crosswalk markings to enhance pedestrian safety at this intersection.

#### Sidewalk Installation - Route 113 (Mensch to 73) - \$200,000

New sidewalks will be constructed along Route 113 to close a key pedestrian gap between Mensch Road and Route 73, improving connectivity to nearby neighborhoods and businesses.

#### Sidewalk Construction - Cassal Rd (Julian to Mill) - \$125,000

Sidewalks will be added along Cassal Road from Julian Drive to Mill Road, improving walkability and linking residential areas with main corridors.

## Transportation

#### Perkiomen Creek Bridge \$1,700,000

Replacement of the existing deficient bridge structure over a tributary to Perkiomen Creek with a wider, modern bridge meeting current safety standards. The new structure will improve vehicle safety and accommodate pedestrian and bicycle traffic.

#### Multimodal Routes 113/73 - \$3,638,120

This major transportation project replaces the existing bridge on Bridge Road (S.R. 0113) over Skippack Creek and adds turning lanes and pedestrian facilities at the intersection with Skippack Pike (S.R. 0073). Funding includes DCED Multimodal Grant support, with additional PennDOT grant applications planned.

## Stormwater

#### Pollutant Reduction Plan - Skippack Creek Watershed - \$175,000

Implementation of stormwater best management practices (BMPs) within the Skippack Creek Watershed to meet MS4 permit requirements and reduce sediment and nutrient loading.

## Facilities

#### Replace Roof of Township Building - \$85,000

Replacement of the existing roof system on the Township Administration Building to address aging materials and prevent future water intrusion.

#### HVAC System Improvements Township Building - \$150,000

Upgrades to the heating, ventilation, and air conditioning systems to improve energy efficiency, air quality, and system reliability in the Township Building.

## Public Works

#### Skid Steer with Attachments and Mini Excavator with Attachments- \$160,000

Acquisition of a new skid steer and Mini Excavator compatible attachments to support road maintenance, stormwater work, and general field operations.

## Open Space

#### Acquisition of Targeted Parcels - \$2,000,000

Funding allocated for the acquisition of priority open space parcels identified in the Township's Open Space Plan. Purchases will preserve natural areas, protect water resources, and maintain community character.



## **Information Technology**

Finance Software - \$70,000

Replacement of Quickbooks financial software with a modern, integrated system to improve accounting accuracy, reporting, and departmental efficiency.

## **EMS**

Skippack EMS Capital - \$145,000

Support for replacement of capital equipment and facility upgrades to maintain operational readiness and safety standards for emergency medical response.



# | Appendix

# Glossary of Municipal Budgeting Terms

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## **Appropriation**

An authorization by the governing body to make expenditures and incur obligations for specific purposes.

## **Assessed Value**

The valuation set upon real estate by the county tax assessor as the basis for levying real estate taxes.

## **Assets**

Property owned by the municipality that has monetary value.

## **Audit**

A formal review of the financial records, processes, and statements to ensure accuracy and compliance with laws and policies.

## **Balanced Budget**

A budget in which total revenues are equal to or greater than total expenditures.

## **Bond**

A long-term debt instrument issued by a municipality to finance capital projects such as buildings, roads, or infrastructure.

## **Bond Rating**

The credit worthiness of a municipality as evaluated by independent agencies relating to the repayment of debt.

## **Budget Amendment**

A revision to the adopted budget to adjust revenues or expenditures, typically requiring approval by the governing body.

## **Budget Calendar**

A schedule that outlines key dates and deadlines in the development, adoption, and implementation of the budget.

## **Capital**

A general term for most physical assets that are usable for more than a single fiscal year. Capital can include buildings, furniture, equipment, vehicles, and more.

### **Capital Improvement Plan (CIP)**

A multi-year plan (typically 5 years) that outlines planned capital projects, estimated costs, and proposed funding sources.

### **Capital Project**

A major, non-recurring expenditure for infrastructure, facilities, equipment, or land, usually with a useful life of more than one year at a cost in excess of \$5,000.

### **Contingency**

Funds set aside in the budget to cover unforeseen expenses or emergencies.

### **Debt Service**

The payment of principal and interest on borrowed funds, such as municipal bonds.

### **Encumbrance**

A financial commitment for expenditures not yet paid, such as purchase orders or contracts.

### **Enterprise Fund**

A fund used to account for operations that are financed and operated similarly to a private business (e.g., water, sewer).

### **Expenditure**

The use of financial resources for operations, programs, or capital purposes.

### **Fiscal Year (FY)**

A 12-month period used for budgeting and accounting purposes. It may differ from the calendar year (e.g., July 1 to June 30).

### **Fixed Costs**

Costs that remain constant regardless of activity levels (e.g., debt payments, leases).

### **Full-Time Equivalent (FTE)**

A unit that indicates the workload of an employed person in a way that makes workloads comparable across various contexts.

### **Fund**

An independent accounting entity with its own set of accounts used to record revenues and expenditures for specific activities.

### **Fund Balance**

The difference between a fund's assets and liabilities; similar to a savings account or reserve.

## **General Fund**

The primary operating fund of a municipality, used for most day-to-day governmental operations and services.

## **Governmental Fund**

Any fund used for core governmental activities, often supported by revenues from one or more taxes levied by the jurisdiction.

## **Grant**

A financial contribution from another government or organization, typically for a specific project or purpose.

## **Interfund Transfer**

The movement of money between different funds within the municipality.

## **Line-Item Budget**

A budget format that lists each item of expenditure (e.g., salaries, utilities, supplies) separately by department or function.

## **Millage Rate**

The tax rate applied to the assessed value of property, expressed in mills per dollar (1 mill = \$1 per \$1,000 of assessed value).

## **Operating Budget**

The portion of the budget that deals with the day-to-day operations of the municipality, including salaries, services, and supplies.

## **Reserves**

Funds set aside for future needs or emergencies; also referred to as fund balance or rainy day funds.

## **Revenue**

Income received by the municipality from taxes, fees, grants, and other sources.

## **Special Revenue Fund**

A fund used to account for revenues that are legally restricted to specific purposes (e.g., park improvements, street maintenance).

## **Structural Deficit**

A budget condition where recurring revenues are insufficient to cover recurring expenditures.

## **User Fees**

Charges levied for the use of municipal services or facilities, such as trash collection or recreational programs.

## Montgomery County Property Tax Comparison

Residents of Skippack Township pay a combined total of 44.6620 mills to Perkiomen Valley School District, Montgomery County, and Skippack Township. Due primarily to school district taxes, the Township has the 37th highest rate in the County for a Township. Boroughs were excluded as their tax rates are typically not comparable.

Rank	Township	School District	Township Millage	SD Millage	County Millage	Total Millage	1 Mill Gross Revenue
1	Cheltenham	Cheltenham	9.9552	54.7700	5.6420	70.3672	\$ 1,922,592
2	Upper Moreland	Upper Moreland	7.3090	39.5138	5.6420	52.4648	1,536,589
3	Upper Dublin	Upper Dublin	6.9820	39.7506	5.6420	52.3746	2,379,659
4	Lower Moreland	Lower Moreland	6.2740	43.7627	5.6420	55.6787	1,128,554
5	Abington	Abington	5.9220	38.5500	5.6420	50.1140	3,417,835
6	Towamencin	North Penn	5.6890	32.2040	5.6420	43.5350	1,107,170
7	Hatfield	North Penn	5.2210	32.2040	5.6420	43.0670	1,347,706
8	Upper Pottsgrove	Pottsgrove	4.7500	41.7543	5.6420	52.1463	300,556
9	Springfield	Springfield	4.6500	40.6564	5.6420	50.9484	1,349,492
10	West Pottsgrove	Pottsgrove	4.5000	41.7543	5.6420	51.8963	178,944
11	West Norriton	Norristown	4.4750	39.5960	5.6420	49.7130	984,738
12	Lower Merion	Lower Merion	4.4620	35.2674	5.6420	45.3714	7,676,492
13	Upper Merion	Upper Merion	4.4610	24.0100	5.6420	34.1130	4,140,375
14	Lower Pottsgrove	Pottsgrove	4.3680	41.7543	5.6420	51.7643	660,004
15	Whitpain	Wissahickon	3.9500	25.6540	5.6420	35.2460	2,065,081
16	Lower Providence	Methacton	3.8590	35.7219	5.6420	45.2229	1,676,962
17	Douglass	Boyertown	3.5000	32.6900	5.6420	41.8320	661,381
18	Limerick	Spring-Ford	3.4830	34.1855	5.6420	43.3105	1,612,025
19	Lower Salford	Souderton	3.4590	35.8249	5.6420	44.9259	1,180,740
20	Lower Frederick	Perkiomen Valley	3.4200	38.7000	5.6420	47.7620	271,037
21	Marlborough	Upper Perkiomen	3.1850	28.2081	5.6420	37.0351	222,777
22	Plymouth	Colonial	2.9450	26.4950	5.6420	35.0820	1,675,468
23	Montgomery	North Penn	2.9400	32.2040	5.6420	40.7860	2,175,793
24	Upper Providence	Spring-Ford	2.7500	34.1855	5.6420	42.5775	2,234,801
25	East Norriton	Norristown	2.7270	39.5960	5.6420	47.9650	978,778
26	Franconia	Souderton	2.4400	35.8249	5.6420	43.9069	892,343
27	Whitemarsh	Colonial	2.3633	26.4950	5.6420	34.5003	1,921,416
28	Horsham	Hatboro-Horsham	2.2300	34.9700	5.6420	42.8420	2,348,251
29	Upper Gwynedd	North Penn	2.0410	32.2040	5.6420	39.8870	1,693,861
30	Upper Frederick	Boyertown	1.6200	32.6900	5.6420	39.9520	201,980
31	New Hanover	Boyertown	1.5870	32.6900	5.6420	39.9190	792,814
32	Upper Salford	Souderton	1.5000	35.8249	5.6420	42.9669	220,024
33	Upper Hanover	Upper Perkiomen	1.4500	28.2081	5.6420	35.3001	567,731
34	Salford	Souderton	1.4000	35.8249	5.6420	42.8669	212,561
35	Lower Gwynedd	Wissahickon	1.2230	25.6540	5.6420	32.5190	1,422,316
36	Perkiomen	Perkiomen Valley	0.9500	38.7000	5.6420	45.2920	495,198
37	<b>Skippack</b>	<b>Perkiomen Valley</b>	<b>0.3200</b>	<b>38.7000</b>	<b>5.6420</b>	<b>44.6620</b>	<b>842,200</b>
38	Worcester	Methacton	0.0500	35.7219	5.6420	41.4139	1,064,150

*Real Estate Tax Revenue by Fund*

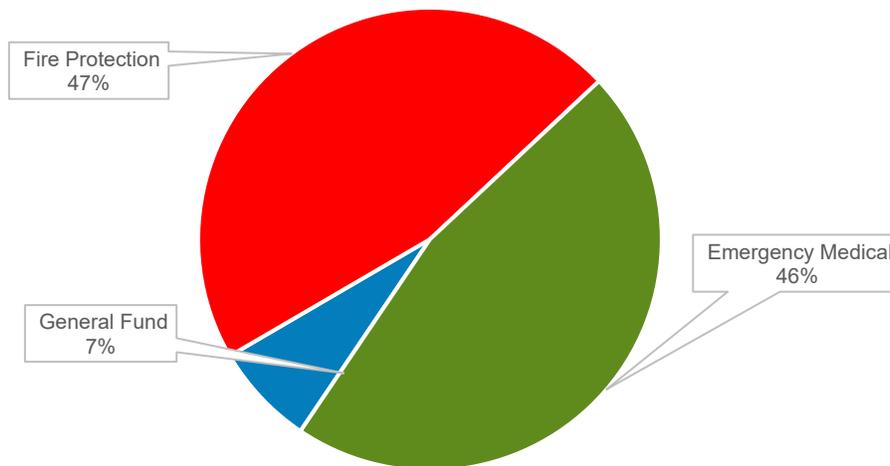
<u>Fund</u>	<u>Estimated 2026 Assessed Value*</u>	<u>2026 Tax Levy</u>	<u>Total Tax Revenue</u>	<u>Discount</u>	<u>Uncollectable/ Liened</u>	<u>Estimated Tax Revenue</u>
General	\$ 842,200,136	0.0616	\$ 51,880	\$ 1,038	\$ 259	\$ 50,583
Fire Protection	842,200,136	0.4000	336,880	6,738	1,684	328,458
Emergency Medical	842,200,136	0.4000	336,880	6,738	1,684	328,458
<b>Total All Funds</b>	<b>\$ 842,200,136</b>	<b>0.8616</b>	<b>\$ 725,640</b>	<b>\$ 14,513</b>	<b>\$ 3,628</b>	<b>\$ 707,499</b>

The value of a mill is based upon the total assessed value of all properties in the Township. In 2026, the value of one mill is calculated to be approximately \$842,200 (gross). The revenue for each fund is calculated based upon this number. In total, \$707,499 is expected in real estate tax revenue for 2026.

## Tax Levy Summary

Of the 0.8616 mills levied on real estate by the Township, most of the revenue is earmarked for specific purposes. Enabled by the second-class township code, Skippack Township levies taxes for two special revenue funds: Fire Protection, and Emergency Medical. These special revenue funds comprise 92.85% of all real estate tax revenue. Approximately 7.15% of real estate tax revenue is for the General Fund, meaning it can be spent on general operating expenses, such as maintenance of roads.

Real Estate Tax - Distribution by Fund



<u>Year</u>	<u>General</u>	<u>Fund</u> <u>Fire Protection</u>	<u>Emergency Medical</u>	<u>Total</u>
<b>2026</b>	<b>0.0616</b>	<b>0.4000</b>	<b>0.4000</b>	0.8616
2025	0.0616	0.1292	0.1292	0.3200
2024	0.0616	0.1292	0.1292	0.3200
2023	0.0616	0.1292	0.1292	0.3200
2022	0.0616	0.1292	0.1292	0.3200
2021	0.0616	0.1292	0.1292	0.3200
2020	0.0616	0.1292	0.1292	0.3200

## Earned Income Tax

In Pennsylvania, Earned Income Tax is given to an individual's municipality of residence. This tax is levied on all residents of Skippack Township, regardless of where they work. This is considered "Residential Collections" in the table below. Additionally, individuals working in Skippack Township who live in another municipality that does not collect Earned Income Tax pays the Earned Income Tax to Skippack Township. This is considered "Non-Residential Collections" in the following tables. If individuals live and work in municipalities without an Earned Income Tax, then they are not taxed.

As required by state law, collection of Earned Income Tax is governed by the Montgomery County Tax Collection Committee (TCC). The current county-wide Earned Income Tax collector is Berkheimer.

EARNED INCOME TAX COLLECTIONS BY YEAR				
<u>Year</u>	<u>Resident</u>	<u>Non-Resident</u>	<u>Total Collections</u>	<u>% Change</u>
2025 - <i>EST</i>	\$ 3,207,232	\$ 234,438	\$ 3,441,670	4.81%
2024	3,101,463	182,360	3,283,823	-1.93%
2023	3,158,770	189,621	3,348,391	-3.27%
2022	3,256,981	204,581	3,461,561	10.11%
2021	2,945,566	198,064	3,143,630	12.82%
2020	2,629,738	156,599	2,786,338	0.93%
2019	2,608,514	152,177	2,760,690	

EARNED INCOME TAX - OPEN SPACE COLLECTIONS BY YEAR				
<u>Year</u>	<u>Resident</u>	<u>Non-Resident</u>	<u>Total Collections</u>	<u>% Change</u>
2025 - <i>EST</i>	\$ 1,607,398	\$ -	\$ 1,607,398	3.41%
2024	1,554,390	-	1,554,390	-1.81%
2023	1,583,027	-	1,583,027	-3.01%
2022	1,632,081	-	1,632,081	10.48%
2021	1,477,310	-	1,477,310	11.86%
2020	1,320,724	-	1,320,724	0.61%
2019	1,312,664	-	1,312,664	

# Contact Us



(610) 454-0909



[info@skippacktownship.org](mailto:info@skippacktownship.org)



[www.skippacktownship.org](http://www.skippacktownship.org)

