2026 PRELIMINARY BUDGET PRESENTATION

Prepared by: Lori Books, Township Manager
Presented: November 17, 2025

North Lebanon Township
Description of Various Funds

The Preliminary Budget and Fiscal Plan ("the Plan") is presented to the Board of Supervisors for their review and action. The Board of Supervisors conducted four budget meetings that were advertised and open to the public. This Plan is a result of the issues discussed, and direction provided during those meetings. Most of the Funds are restricted by the funding source(s) or the specific Resolution adopted establishing the Fund.

General Fund – The General Fund is the all-purpose Fund of the Township. Real Estate taxes are authorized under Section 3205 of the Second-Class Township Code. “The Board of Supervisors may levy taxes upon all real property within the Township” made taxable by the Tax Duplicate prepared by the Lebanon County Tax Assessment Office. It is the responsibility of the County to provide the assessment valuation of the properties within the Township.

All real estate taxes, Act 511 taxes (Real Estate Transfer, EIT, LST), and other fees charged by the Township that are not Fund specific, go into the General Fund. The Real Estate Property Taxes and Act 511 Taxes combine for approximately 81% of the township revenue for the General Fund. We are estimating the earned income tax to increase by approximately $45,000 and the real estate transfer tax to increase by $20,000. Other large revenue sources are from the 5% cable TV franchise agreement, host municipality benefit fee, and state grants/allocations.

The majority of all township services are rendered through the General Fund. These services include police (contribution to Lebanon County Regional Police), fire (contribution to our 4 volunteer fire companies), ambulance (annual contribution to FASP), EMA, administration, highway, building maintenance, park & recreation, and fleet maintenance. The Wastewater Department operates from a separate budget adopted by the North Lebanon Township Municipal Authority.

<u>No</u> tax increase is being proposed for 2026.

Recent history of the Township millage rate is as follows:

2020 to 2025 – 2.01 mills (1.59 General; .420 Fire Protection)

2019 – 2.01 mills (1.61 General; .400 Fire Protection)

2018 – 2.01 mills (No increase in General Fund taxes; New SW Fee)

2017 – 2.01 mills (Added FT Police Officer; Additional allocation to Fire Companies)

2016 – 1.71 mills (No Increase from 2015)

The Township's Assessment Value

2026 - $952,110,900; parcel count 4970

2025 - $933,798,500; parcel count 4919

2024 - $921,254,100; parcel count 4909

2023 - $914,383,000; parcel count 4886

2022 - $886,476,700; parcel count 4871

2021 - $862,835,300; parcel count 4831

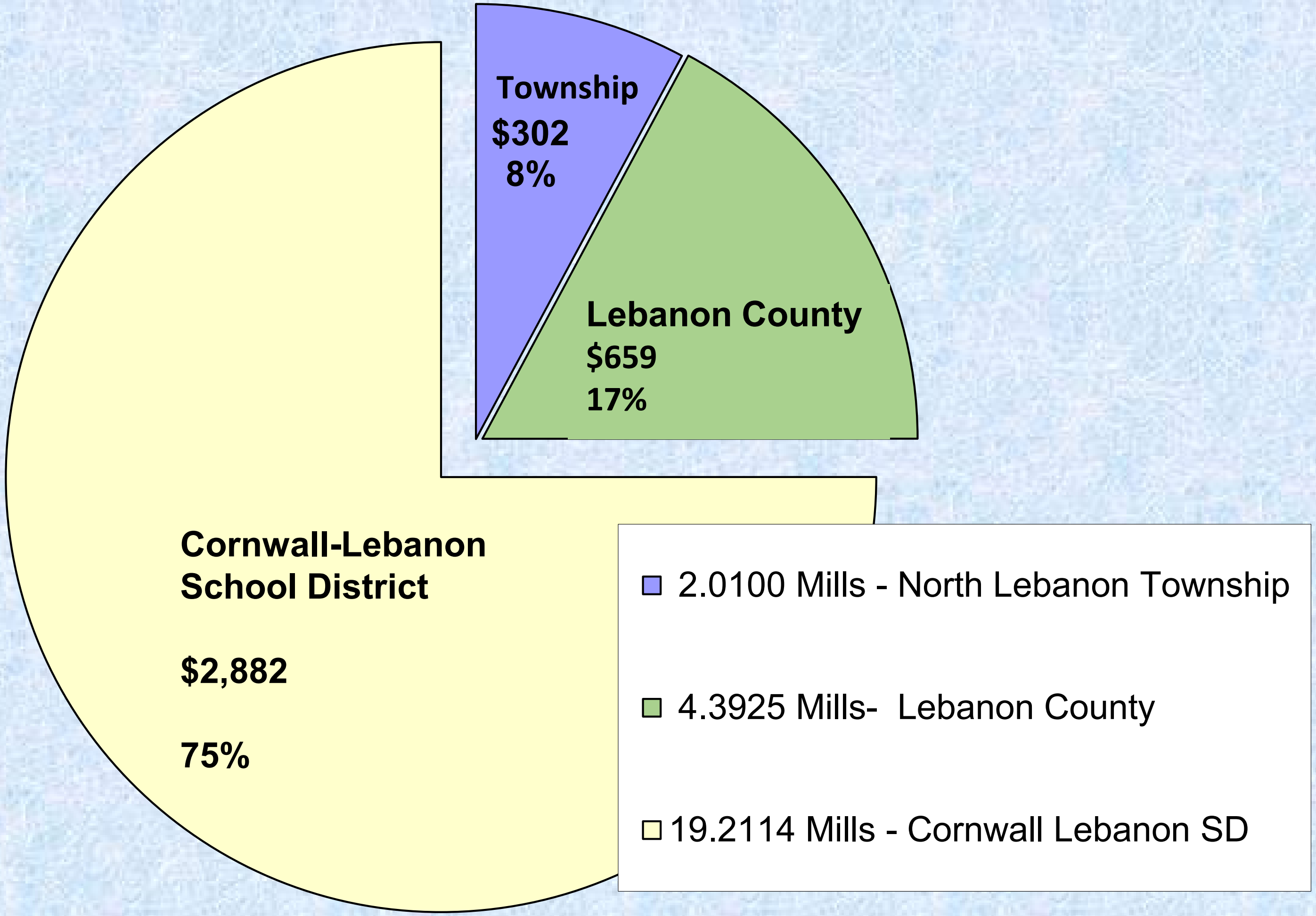
2020 - $846,912,601; parcel count 4818

The following table provides a comparison of taxes an average resident pays to the 3 <u>separate</u> entities based on their respective millage rates. The chart is based on the average market value of a residential property in North Lebanon Township at $150,000.

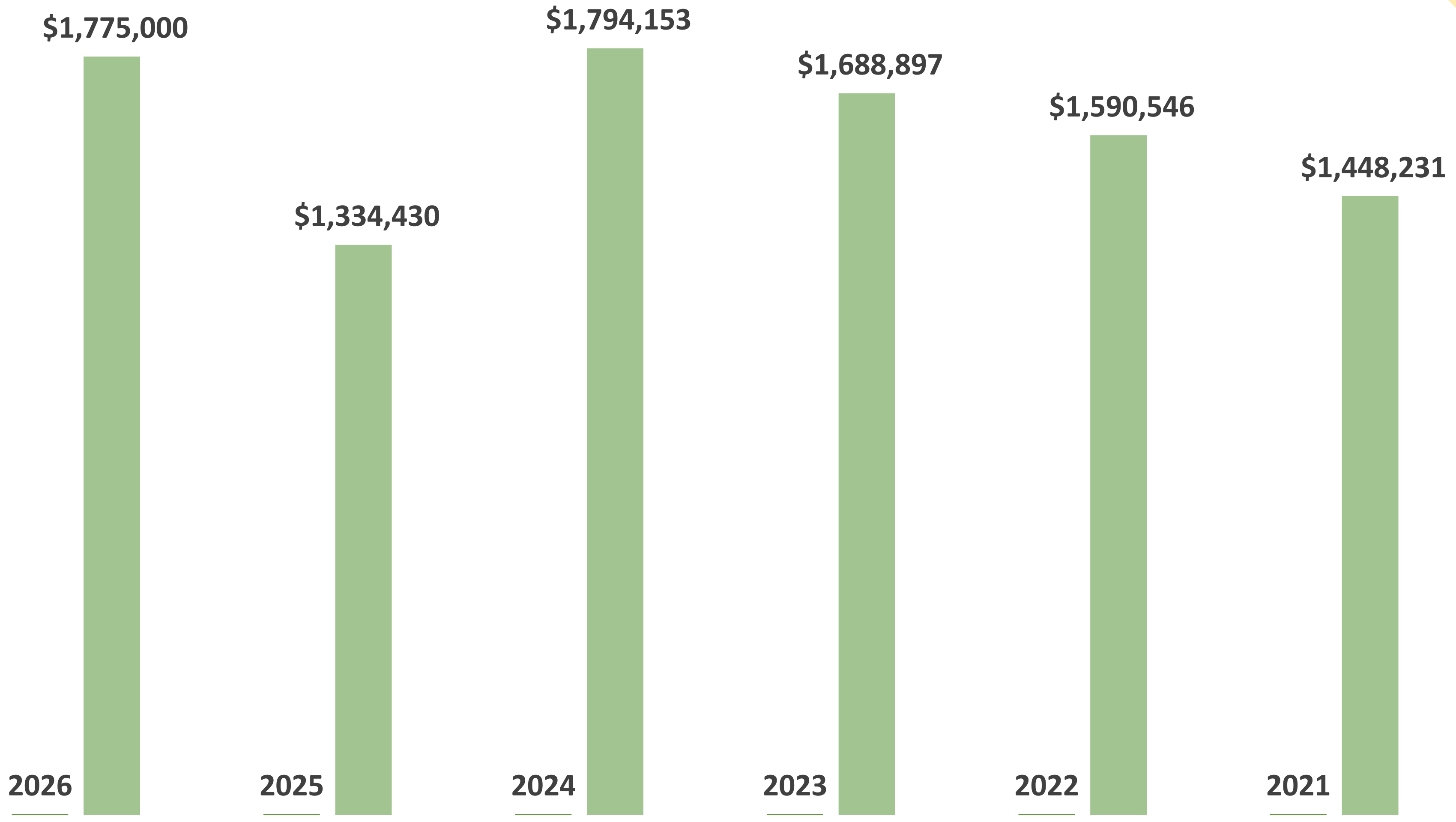
2026 Assessment Value: $150,000:

2.0100 mills	(**Township** Real Estate Taxes)	$ 302 (2026)
4.3925 mills	(**County** Real Estate Taxes)	$ 659 (2025 rate)
19.2114 mills	(**Cornwall-Lebanon School District** Real Estate Taxes)	$ 2,882 (2025 rate)

Municipal Tax Breakdown Vs. County & School Taxes
(Based on Avg Assessed Value of $150,000)



EIT COMPARISON
2021-2026



2026 - Budgeted Amount
2025 - YTD As of 9/30/2025

2026 VS 2025 TOWNSHIP GENERAL FUND REVENUES					
		2026	2025	INCREASE	Percent
Acct #	Department	Budget	Budget	AMOUNT	Change
100	Cash/CD's on Hand	$4,080,200	$4,888,390	-$808,190	-16.53%
301	Real Estate Taxes	$1,906,330	$1,865,627	$40,703	2.18%
310	Act 511 Taxes	$2,425,373	$2,371,704	$53,669	2.26%
321-322	License/Permits	$178,575	$198,676	-$20,101	-10.12%
331	Fines	$68,000	$13,000	$55,000	
341-342	Interest/Rents/Royalties	$263,234	$146,658	$116,576	79.49%
354-357	State Grants/Entitlements	$228,078	$338,976	-$110,898	-32.72%
358	Intergovernmental Services	$5,000	$0	$5,000	
361	General Government	$8,625	$12,620	-$3,995	-31.66%
362	Public Safety (Fire Police)	$625	$150	$475	316.67%
363	Highways & Streets	$2,000	$52,200	-$50,200	-96.17%
364	Sanitation (Host Municipality Fee-GLRA)	$160,000	$165,000	-$5,000	-3.03%
367	Recreation	$12,000	$13,000	-$1,000	-7.69%
380-381	Misc & Sale of Property	$0	$0	$0	0.00%
387	Donations/Contributions	$750	$0	$750	
391	Disposition of Fixed Assets	$3,000	$3,500	-$500	-14.29%
395	Refund Prior Yr Expenses	$92,000	$100,000	-$8,000	-8.00%
	Total Projected Revenue	$5,353,590	$5,281,111	$72,479	1.37%
	Total Cash on Hand + Proj Revenue	$9,433,790	$10,169,501		

2026 VS 2025 TOWNSHIP GENERAL FUND EXPENSES					
		2026	2025	INCREASE	Percent
Acct #	Department	Budget	Budget	AMOUNT	Change
400	Board of Supervisors	$163,046	$150,913	$12,133	8.04%
401	Administration	$519,156	$494,037	$25,120	5.08%
402	Auditors	$11	$11	$0	0.00%
403	Tax Collection	$10,000	$10,000	$0	0.00%
409	Building Maintenance	$56,275	$62,352	-$6,077	-9.75%
410	Police Department	$2,421,302	$2,389,408	$31,894	1.33%
411	Fire Departments	$354,519	$347,631	$6,888	1.98%
412	Ambulance	$60,205	$60,205	$0	0.00%
413	Code Enforcement	$22,500	$17,872	$4,628	25.90%
414	Planning/Zoning	$49,045	$40,970	$8,075	19.71%
415	EMA/911	$14,500	$14,500	$0	0.00%
421	Humane Society	$1,350	$700	$650	92.86%
423	Safety Committee	$3,750	$4,800	-$1,050	-21.88%
430	Hwy-General	$778,347	$727,606	$50,741	6.97%
432	Hwy-Snow Removal	$0	$0	$0	0.00%
433	Hwy-Signals/Signs	$4,710	$4,800	-$90	-1.88%
437	Hwy-Vehicle Maintenance	$169,677	$166,767	$2,910	1.74%
438	Hwy-Construction & Rebuild	$0	$0	$0	0.00%
448	Fire Hydrants	$92,239	$91,471	$768	0.84%
450	Rental Properties (2)	$10,125	$10,875	-$750	-6.90%
451	Recreation	$167,996	$163,793	$4,203	2.57%
456	Library	$7,000	$6,000	$1,000	16.67%
492	Interfund Operating Transfer	$311,565	$1,313,613	-$1,002,048	-76.28%
	Total Projected Expenses	$5,217,318	$6,078,324	-$861,006	-14.17%
	Projected Yr End Balance	$4,217,290	$5,245,832		

General Fund Expenditures

The 2026 budget maintains all current levels of services.

The Township will continue to utilize services of the Lebanon County Treasurer's Office for tax collection of Real Estate, Fire Protection, and Street Light Taxes, which provides a 50% savings for all costs associated with the printing, mailing and collection of taxes. The Township also contracts with the County Treasurer's Office for collection of delinquent Real Estate and Street Light Taxes.

Administration

Next year we have three capital purchases for the administration department. They are a new copier, a new computer to serve as our server to be split with the Municipal Authority, and a new computer for the office clerk.

Police Dept

January 1, 2025, the North Lebanon Township Police Department officially merged with the North Cornwall Township Police Department to become the Lebanon County Regional Police Department. The Township's 2026 budget includes our contribution to the newly formed Lebanon County Regional Police Department which will go towards all expenditures and capital purchases of equipment. Our contribution will be fifty percent (50%) of their proposed budget for 2026 with North Cornwall Township contributing the other fifty percent (50%).

Fire Departments
(Ebenezer, Glenn Lebanon, Rural Security, Weavertown)

$192,000 - The annual $48,000 allocation to each of the 4 fire departments will remain the same for 2026 and will be disbursed in two equal payments; June and December.

The Fire Co Capital Reserve Account is restricted to vehicle equipment purchases only. $120,000 will be transferred into the Fire Company Capital Reserve Fund to be used solely for larger vehicle equipment purchases and loan payments on the equipment, per the signed MOU with each of the 4 volunteer fire companies. ($30,00 per fire company)

All additional fire-company related expenses will be taken from this fire protection tax including the Worker’s Comp insurance.

FASP

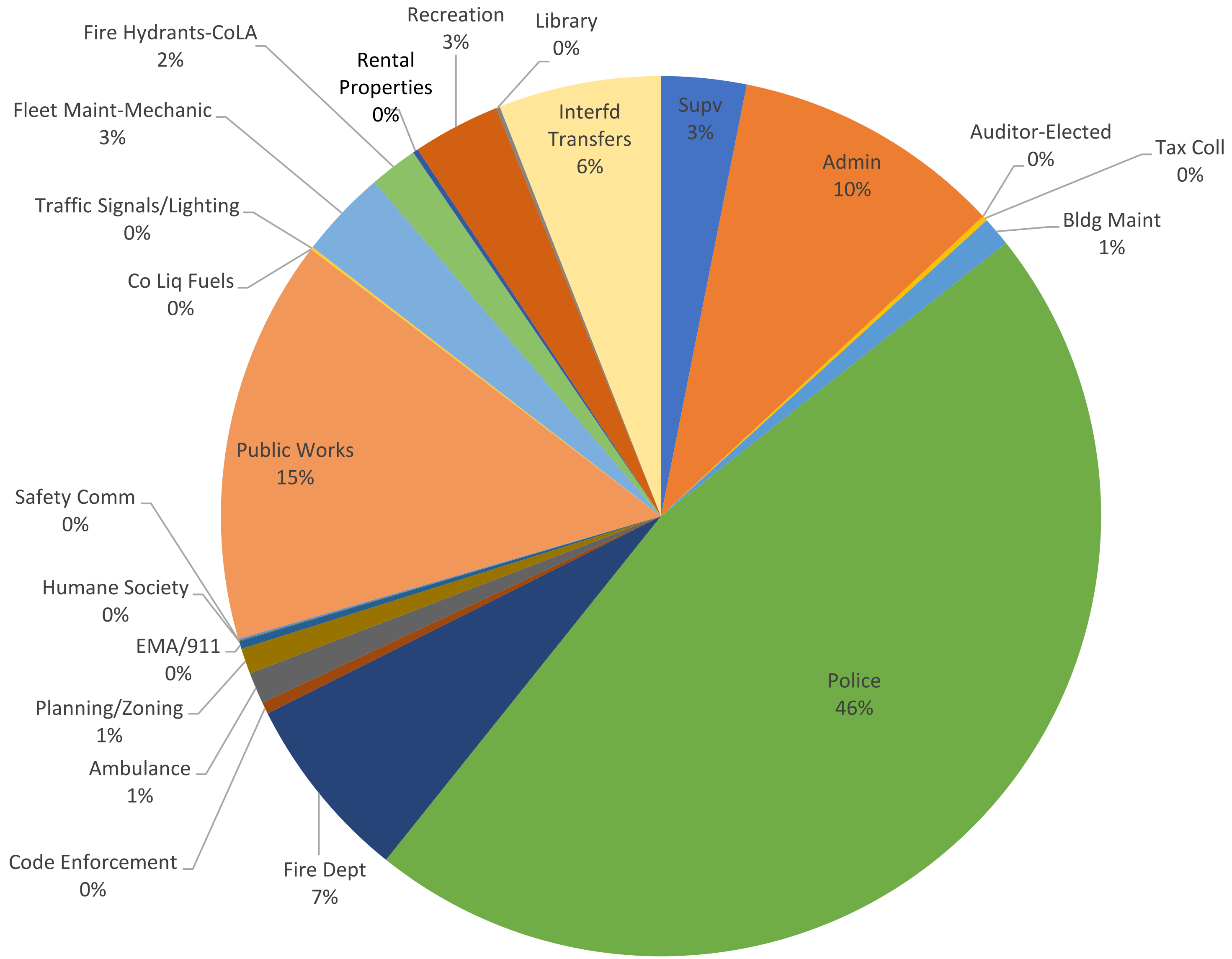
The 2026 budget includes a contribution to First Aid and Safety Patrol (FASP) towards future capital purchase of equipment. For 2026, the contribution amount will remain the same at $60,205.00 which represents a $5.00 per capita (12,041) commitment.

Highway Department
$1,500 – iPads for Public Works Director and Crew Leader
See Capital Reserve and Special Project Funds

Fleet Management
$ 3,000 – Small Tools

Recreation
None
See Park & Rec Fund

General Fund Depts. vs. Overall Budget



Stormwater Fund

This Fund was established in 2018 along with the adoption of a Stormwater Fee Ordinance 4-2018. The Township maintains a system of pipes, drains, basins, inlets, outfalls, and other infrastructure known as a Municipal Separate Storm Sewer System (MS4) to collect and manage stormwater in township rights-of-way. The Township holds a National Pollutant Discharge Elimination System (NPDES) permit from the Pa Department of Environmental Protection (DEP). The NPDES permit requires the township to meet numerous requirements and regulations to comply with State and Federal laws.

Our MS4 renewal permit for 2018 also required the completion of a Pollution Reduction Plan (PRP). The Township must reduce sediment to local water bodies by 10 percent between 2018 and 2023 (the permit cycle). This permit cycle continues to be extended until DEP releases the new requirements for the next permit cycle. The Board of Supervisors previously approved and joined the Lebanon County Stormwater Consortium (Annville Township, City of Lebanon, Cleona Borough, North Cornwall Township, South Lebanon Township and North Lebanon Township.)

Together we will work to complete the projects listed in our Joint PRP submitted to DEP to meet these requirements. The Consortium meets on the third Tuesday of every month and all meetings are open to the public. The Consortium received approval on December 12, 2019, from DEP on our MS4/PRP resubmitted application.

The stormwater fee will remain at $40.00 per ERU for 2026.


2026 VS 2025 TOWNSHIP STORMWATER REVENUES					
		2026	2025	INCREASE	Percent
Acct #	Department	Budget	Budget	AMOUNT	Change
100	Cash on Hand	**$923,000**	**$667,800**	**$255,200**	**38.22%**
341	Interest	**$30,000**	**$20,000**	**$10,000**	**50.00%**
364	Stormwater Fees	**$442,860**	**$440,725**	**$2,135**	**0.48%**
	Total Projected Revenue	**$472,860**	**$460,725**	**$12,135**	**2.63%**
	Total Cash on Hand + Proj Revenue	**$1,395,860**	**$1,128,525**		

2026 VS 2025 TOWNSHIP STORMWATER EXPENSES

		2026	2025	INCREASE	Percent
Acct #	Department	Budget	Budget	AMOUNT	Change
429	Stormwater MS-4	**$147,595**	**$361,025**	**-$213,430**	**-59.12%**
	Total Projected Expenses	**$147,595**	**$361,025**	**-$213,430**	**-59.12%**
	Projected Year End Balance	**$1,248,265**	**$767,500**		

Street Light Fund

This is a restricted Fund for streetlights maintained throughout various areas of the Township. Commencing in the late 80's, developers were mandated to install streetlights at their expense. Properties located within 250' of a streetlight are assessed a front foot assessment to pay for associated operating and maintenance costs of the streetlights. There is no increase in the streetlight tax proposed for 2026; the assessment rate will remain the same at $.51/front foot.

2026 VS 2025 TOWNSHIP STREET LIGHT REVENUES

Acct #	Department	2026 Budget	2025 Budget	INCREASE AMOUNT	Percent Change
100	Cash on Hand	**$190,120**	**$201,200**	**-$11,080**	**-5.51%**
301	Real Estate Taxes	**$63,065**	**$63,065**	**$0**	**0.00%**
341-342	Interest/Rents/Royalties	**$7,000**	**$7,000**	**$0**	**0.00%**
	Total Projected Revenue	**$70,065**	**$70,065**	**$0**	**0.00%**
	Total Cash on Hand + Proj Revenue	**$260,185**	**$271,265**		

2026 VS 2025 TOWNSHIP STREET LIGHT EXPENSES					
		2026	2025	INCREASE	Percent
Acct #	Department	Budget	Budget	AMOUNT	Change
401	Administration	**$25**	**$25**	**$0**	**0.00%**
434	Hwy-Street Lighting	**$58,030**	**$52,865**	**$5,165**	**9.77%**
	Total Projected Expenses	**$58,055**	**$52,890**	**$5,165**	**9.77%**
	Projected Year End Balance	**$202,130**	**$218,375**		

Capital Improvement Fund

This Fund is used for larger capital improvement projects related to the municipal building and other township-owned property. The EIT revenue received from the over/under issue is transferred to the Capital Improvement Fund. The 10-year payback plan from the "overpaid" municipalities ended at the end of 2020. There are two entities (ELCO SD and Mt. Gretna Borough) that will continue making payments for the next 10 years (2021-2030). Our annual revenue from these two remaining entities is $10,373 annually until 2030.

2026 VS 2025 TOWNSHIP CAPITAL IMPROVEMENT REVENUES

		2026	2025	INCREASE	Percent
Acct #	Department	Budget	Budget	AMOUNT	Change
100	Cash on Hand	**$2,087,600**	**$1,417,000**	**$670,600**	**47.33%**
341-342	Interest/Rents/Royalties	**$45,000**	**$60,000**	**-$15,000**	**-25.00%**
351	Federal Capital/Operating Grants	**$0**	**$0**	**$0**	**0.00%**
354	State Capital/Operating Grants	**$0**	**$550,000**	**-$550,000**	**-100.00%**
358	Intergovernmental Contracted Services	**$0**	**$250,000**	**-$250,000**	**-100.00%**
392	Transfer from Other Funds	**$31,397**	**$1,243,613**	**-$1,212,216**	**-97.48%**
	Total Projected Revenue	**$76,397**	**$2,103,613**	**-$2,027,216**	**-96.37%**
	Total Cash on Hand + Proj Revenue	**$2,163,997**	**$3,520,613**		

<u>The following projects are planned for 2026</u>

1) Replace remainder of flooring in main building
2) Replace Keri Door System (to be split w/Special Projects)

2026 VS 2025 TOWNSHIP CAPITAL IMPROVEMENT EXPENSES

		2026	2025	INCREASE	Percent
Acct #	Department	Budget	Budget	AMOUNT	Change
400	Land Acquisition	**$200,000**	**$0**	**$200,000**	**100.00%**
409	Building Improvements	**$82,442**	**$325,050**	**-$242,608**	**-74.64%**
451	Park & Rec	**$0**	**$712,300**	**-$712,300**	**-100.00%**
	Total Projected Expense	**$282,442**	**$1,037,350**	**-$754,908**	**-72.77%**
	Projected Year End Balance	**$1,881,555**	**$2,483,263**		

NLT Fire Company Capital Reserve Fund

The North Lebanon Township Fire Company Capital Reserve (equipment) Fund was created by Resolution #17-2017. The 2026 budget continues to set aside $30,000 for each Fire Company ($120,000 total). The Board has signed a Memorandum of Understanding (MOU) with each of the 4 volunteer fire companies (Ebenezer, Glenn Lebanon, Rural Security, and Weavertown) that outlines requirements for requesting money from this Fund. Each Fire Company was established independently with their own set of Bylaws and is not under the direction of the North Lebanon Township Board of Supervisors. They are a separate entity.

All 4 fire companies have taken advantage of this program. Each fire company now has new equipment to help protect our residents and those travelling through the township.


WEAVER
28

RESCUE 42
TANKER 42
(C) 2017 Joshua "Gunner" Knoll

RURAL SECURITY
43
FIRE CO.
RURAL SECURITY
FIRE CO.
RURAL SECURITY
43
FIRE CO.

LADDER 9
Pride of the West Side
EBENEZER
9
FIRE CO.
N. LEBANON TWP.
EBENEZER

2026 VS 2025 FIRE CO CAP RESERVE REVENUES

		2026	2025	INCREASE	Percent
Acct #	Department	Budget	Budget	AMOUNT	Change
100	Cash on Hand	**$11,000**	**$8,500**	**$2,500**	**29.41%**
341	Interest/Rents/Royalties	**$1,200**	**$1,200**	**$0**	**0.00%**
392	Interfund Operating Transfers	**$120,000**	**$120,000**	**$0**	**0.00%**
	Total Projected Revenue	**$121,200**	**$121,200**	**$0**	**0.00%**
	Total Cash on Hand + Proj Revenue	**$132,200**	**$129,700**		

2026 VS 2025 FIRE CO CAP RESERVE EXPENSES

		.			
		2026	2025	INCREASE	Percent
Acct #	Department	Budget	Budget	AMOUNT	Change
411	Fire Companies	**$120,000**	**$120,000**	**$0**	**0.00%**
	Total Projected Expenses	**$120,000**	**$120,000**	**$0**	**0.00%**
	Projected Year End Balance	**$12,200**	**$9,700**		

Capital Reserve Fund

In 1979, the Board of Supervisors created the Capital Reserve Fund for the sole purpose of purchasing township equipment. We have prepared an Equipment Replacement Schedule based on the life expectancy of the various pieces of equipment. This schedule will continue to be updated as various pieces of equipment are purchased/replaced in 2026. The annual Host Municipality Fee is used to help fund the Capital Reserve Fund. All large equipment purchases are made through this Fund. Depending on the type of equipment, a portion of funding may be applied from the Liquid Fuels Fund or Special Projects Fund (recycling).

For 2026, the Board is proposing to purchase the following items from the Capital Reserve Fund

- JD 410P Backhoe (only if receive LSA grant)
- Western Star 47x Dump Truck and upfit
- 11" valk dual taper plow (for new truck)
- 60" side flail mower for roadside mowing

2026 VS 2025 CAPITAL RESERVE REVENUES

		2026	2025	INCREASE	Percent
Acct #	Department	Budget	Budget	AMOUNT	Change
100	Cash on Hand	**$705,200**	**$645,200**	**$60,000**	**9.30%**
341-342	Interest/Rents/Royalties	**$17,500**	**$23,500**	**-$6,000**	**-25.53%**
354	State/Oper Grants	**$164,300**	**$0**	**$164,300**	
391	Disposition of Fixed Assets	**$85,000**	**$97,600**	**-$12,600**	**-12.91%**
392	Interfund Operating Transfers	**$160,000**	**$165,000**	**-$5,000**	**-3.03%**
	Total Projected Revenue	**$426,800**	**$286,100**	**$140,700**	**49.18%**
	Total Cash on Hand + Proj Revenue	**$1,132,000**	**$931,300**		

2026 VS 2025 CAPITAL RESERVE EXPENSES

		.			
		2026	2025	INCREASE	Percent
Acct #	Department	Budget	Budget	AMOUNT	Change
401	Administration	**$535**	**$535**	**$0**	**0.00%**
410	Police - Cruiser & Fire Police Vehicle	**$0**	**$0**	**$0**	**0.00%**
430	Hwy - General	**$448,959**	**$221,956**	**$227,003**	**102.27%**
451	Vehicle Equip Purchases	**$0**	**$6,000**	**-$6,000**	**-100.00%**
	Total Projected Expenses	**$449,494**	**$228,491**	**$221,003**	**96.72%**
	Projected Year End Balance	**$682,506**	**$702,809**		

Special Projects Fund

This Fund is for our Recycling Program and is funded in part through a 904 DEP Grant (Performance Grant). This annual grant is based on the tonnage recycled by North Lebanon Township businesses and residents.

1) Replace Keri Door System (to be split w/Capital Improvements)
2) Water Tank

Elliptical Leg Water Tank

The use of our Township Yard Waste Facility continues to receive positive feedback from our residents regarding this facility.

The annual yard waste card will remain the same for 2026 at $50.

The history of the yard waste fee is:

2023-current	$50
2020-2022	$45
2017-2019	$40
2014-2016	$35
2009-2013	$30
2007-2008	$25

This fee is per calendar year, January 1st through December 31st, and is only available for township residents/property owners. A landscape business access card can also be obtained by commercial businesses located in the township at a higher fee.

The yard waste facility is monitored 24/7 by our surveillance camera system. Should unapproved items be discarded at our facility we can review the recordings and take appropriate action.

YARDWASTE HOURS

The yard waste facility is currently open
<u>Sunday through Saturday</u>:

Fall/Winter Hours:
October 1 through October 31 – 7:00 am to 6:00 pm
November 1 through March 31 – 7:00 am to 5:00 pm

Spring/Summer Hours:
April 1 to September 30 – 7:00 am to 8:00 pm

Sunday Hours:
Year Round – 12:00 noon to 5:00 pm


BEAST
DEERE

2026 VS 2025 SPECIAL PROJECT REVENUES

		2026	2025	INCREASE	Percent
Acct #	Department	Budget	Budget	AMOUNT	Change
100	Cash on Hand	**$608,500**	**$620,200**	**-$11,700**	**-1.89%**
321	License/Permits	**$41,375**	**$40,825**	**$550**	**1.35%**
341-342	Interest/Rents/Royalties	**$33,000**	**$33,000**	**$0**	**0.00%**
364	Mktg Recyclables/Load-Deliver Mulch	**$2,150**	**$1,650**	**$500**	**30.30%**
365	Recycling Grants	**$20,798**	**$201,203**	**-$180,405**	**-89.66%**
391	General Fixed Asset Disposition	**$0**	**$53,700**	**-$53,700**	**-100.00%**
	Total Projected Revenue	**$97,323**	**$330,378**	**-$233,055**	**-70.54%**
	Total Cash on Hand + Proj Revenue	**$705,823**	**$950,578**		

2026 VS 2025 SPECIAL PROJECT EXPENSES

		2026	2025	INCREASE	Percent
Acct #	Department	Budget	Budget	AMOUNT	Change
427	Recycling	**$53,786**	**$223,486**	**-$169,700**	**-75.93%**
	Total Projected Expenses	**$53,786**	**$223,486**	**-$169,700**	**-75.93%**
	Projected Year End Balance	**$652,037**	**$727,092**		

Parks & Recreation Fund

This Fund receives its operating revenue from developers when paying a “fee in lieu of” land dedication. The fee is $2,200/unit on all new residential final subdivision and/or land development plans submitted to the township. These funds may be used for maintenance and new equipment/facilities. The Park & Recreation Board reviews budget requests and makes recommendations to the Supervisors.

The township is again applying for the $25,000 Marcellus Shale Grant from the County Commissioners. This grant is available in odd years and is typically awarded the following spring. The application will be to rehabilitate the existing walking path at Lion’s Lake Park.

Stellar Pink Dogwood
Height: 15-25 ft Width: 15-25 ft.

We will continue with the Tree Dedication Program ($300/tree) at both the Lenni Lenape and Community Parks until all trees are dedicated.

Red Sunset Maple
Height: 50-60 ft
Width: 34-45 ft

There are also benches ($750) and disc golf tees and baskets ($150/each) available for dedication.

2026 VS 2025 TOWNSHIP PARK & RECREATION REVENUES					
		2026	2025	INCREASE	Percent
Acct #	Department	Budget	Budget	AMOUNT	Change
100	Cash on Hand	**$612,000**	**$794,325**	**-$182,325**	**-22.95%**
341-342	Interest/Rents/Royalties	**$30,000**	**$15,000**	**$15,000**	**100.00%**
365	Developer Fees	**$52,800**	**$66,000**	**-$13,200**	**-20.00%**
367	Sponsorships/Memorials	**$33,850**	**$13,900**	**$19,950**	**143.53%**
	Total Projected Revenue	**$116,650**	**$94,900**	**$21,750**	**22.92%**
	Total Cash on Hand	**$728,650**	**$889,225**		

2026 VS 2025 TOWNSHIP PARK & RECREATION EXPENSES					
		2026	2025	INCREASE	Percent
Acct #	Department	Budget	Budget	AMOUNT	Change
427	Special Projects	**$42,780**	**$13,000**	**$29,780**	**229.08%**
492	Transfer to Other Funds	**$0**	**$215,000**	**-$215,000**	**-100.00%**
	Total Projected Expenses	**$42,780**	**$228,000**	**$29,780**	**-81.24%**
	Projected Year End Balance	**$685,870**	**$661,225**		

Liquid Fuels Fund

This money is allocated annually from the State and deposit is mandatory into a separate Fund. Our allocation is received around March 1st. Expenses are restricted by the State to specific highway purposes. Currently, we use these funds for equipment purchases, salt and anti-skid material, plow repairs, street signs, speed limit signs, line striping, storm water maintenance, and routine street maintenance, including street repairs, crack sealing, and bridge work. In addition, all major paving projects are expensed from this fund. For 2026, the projected revenue from the State is estimated at $408,027.

<u>2026 Proposed Paving Projects</u>:

- Heffelfinger Road from Morrissey Drive to Route 343
- Morrissey Drive from Mt. Zion Road to Township line

<u>2026 Proposed Oil & Chip Projects</u>:

- Halfway Drive from Route 422 to Township line
- Emma Road from Elias Avenue to Township line

2026 VS 2025 LIQUID FUELS REVENUES

		2026	2025	INCREASE	Percent
Acct #	Department	Budget	Budget	AMOUNT	Change
100	Cash on Hand	**$914,300**	**$470,200**	**$444,100**	**94.45%**
341-342	Interest/Rents/Royalties	**$40,000**	**$30,000**	**$10,000**	**33.33%**
354-357	State Grants/Entitlements	**$408,748**	**$415,332**	**-$6,584**	**-1.59%**
	Total Projected Revenue	**$448,748**	**$445,332**	**$3,416**	**0.77%**
	Total Cash on Hand + Proj Revenue	**$1,363,048**	**$915,532**		

2026 VS 2025 LIQUID FUELS EXPENSES

		2026	2025	INCREASE	Percent
Acct #	Department	Budget	Budget	AMOUNT	Change
401	Admin - Bank Fees	**$65**	**$65**	**$0**	**0.00%**
430	Hwy-General-Cap Purchases	**$0**	**$0**	**$0**	**0.00%**
432	Hwy-Snow & Ice	**$60,000**	**$55,000**	**$5,000**	**9.09%**
433	Hwy-Signals/Signs	**$35,000**	**$41,500**	**-$6,500**	**-15.66%**
436	Hwy-Storm Water	**$0**	**$14,000**	**-$14,000**	**-100.00%**
438	Hwy-Maint/Bridges	**$15,000**	**$39,500**	**-$24,500**	**-62.03%**
439	Hwy-Construct/Rebuild	**$532,126**	**$463,892**	**$68,234**	**14.71%**
	Total Projected Expenses	**$642,126**	**$613,892**	**$28,234**	**4.60%**
	Projected Year End Balance	**$720,922**	**$301,640**		