

LOWER Salford Township - 2026 Budget									
ACCT CATEGORY - General Fund									
	2020	2021	2022	2023	2024	YTD	2025	2025	2026
	Actual	Actual	Actual	Actual	Actual	11/20/2025	Budget	Projected	Proposed
REVENUES									
	1,639,499	1,296,820	2,013,769	2,967,967	3,697,593	3,034,467	3,483,178	3,034,467	3,002,444
100.000	BEGINNING CASH								
301.100	Real Estate Current	2,252,908	2,285,027	2,292,697	2,307,794	2,305,702	2,390,000	2,320,000	2,350,000
301.400	Real Estate Taxes Del.	23,594	38,816	48,948	14,969	19,663	25,000	20,000	25,000
301.600	Real Estate Interim	17,694	9,146	17,663	36,866	6,818	12,000	12,000	12,000
310.010	Per Capita Current	0	0	0	0	0	0	0	0
310.020	Per Capita Prior	0	5	0	0	0	0	0	0
310.100	Real Estate Transfer Tax	501,738	657,356	962,296	619,416	414,483	450,000	455,218	450,000
310.210	Earned Income Tax	3,742,371	3,980,549	4,301,605	4,383,556	4,344,036	4,275,000	5,100,000	4,750,000
310.510	EMS/LST Tax	366,423	336,968	345,875	413,775	358,606	350,000	369,752	350,000
	Total Taxes	6,920,679	7,275,748	7,941,415	7,761,279	7,449,308	7,502,000	8,276,970	7,937,000
321.800	Cable TV Franchise 5%	308,048	300,056	294,272	280,797	184,155	275,000	275,000	260,000
322.820	Road Opening Permits	4,905	8,058	6,620	3,860	4,288	3,000	4,500	3,000
	Total Lic. & Permits	312,953	308,114	300,892	284,657	186,445	278,000	279,500	263,000
331.100	Justice Fines	17,105	14,302	10,920	13,006	17,211	14,000	14,500	15,000
331.110	Motor Vehicle Code Fines	8,820	10,216	7,983	9,222	9,511	9,500	8,000	9,000
331.120	Fines Ordinance Violations	85	45	15	1,966	2,105	1,500	3,000	2,500
	Total Fines	26,011	24,563	18,918	24,194	21,318	25,000	25,500	26,500
341.000	Interest on Temp. Deposits	30,744	23,894	23,792	96,376	157,441	135,000	151,913	125,000
341.300	Interest Revenue - Leases	37,263	39,084	41,463	56,310	54,267	40,000	51,365	49,000
342.100	Rent of Land	29,837	30,910	28,122	29,155	25,396	30,000	10,400	22,050
342.200	Rent on Buildings	97,845	93,887	108,870	181,841	237,104	205,000	213,678	196,050
	Total Interest/Rent	0	437,864	461,954	417,148	0	0	0	0
352.530	Fed Funds to Gov Units (ARPA)	0	0	0	0	0	0	0	0
354.020	State Grants - Public Safety	7,575	7,671	7,809	7,789	8,430	7,500	9,600	8,000
355.010	Public Utility R.E. Tax	1,500	1,500	1,500	2,400	2,400	1,500	2,400	2,400
355.040	Beverage License	275,735	268,648	290,105	338,018	358,619	300,000	379,943	360,000
355.130	Foreign Fire Relief	118,779	105,785	133,206	130,700	132,904	132,000	140,327	140,325
357.010	Grants	89,244	46,106	34,975	148,550	55,605	25,000	33,500	35,000
357.990	Other Local Gov't Grants	107,748	96,374	44,602	46,755	49,108	31,134	31,134	30,304
358.010	Sewer Auth. Reimb. Pension	600,580	962,448	1,051,752	1,091,360	607,066	497,134	596,904	576,029
358.030	Sewer Auth. Reimb. Act 537	0	0	0	0	0	0	0	0
	Total Gov't.	0	1,260	0	0	0	0	25,200	0
361.020	LST Developer Contributions	12,500	6,700	6,900	16,300	7,450	10,000	10,000	10,000
361.300	Subdivision & Land Dev Fees	3,000	3,330	7,015	13,252	8,716	5,000	14,250	7,500
361.320	Zoning Permits	1,200	4,750	3,100	0	600	3,500	1,500	1,500
361.340	Zoning Hearing BD App Fees	0	206	0	1,000	0	250	750	500
361.510	Ordinances and Maps	2,455	2,765	2,680	3,140	3,165	2,500	4,000	2,500
362.110	Reports and Claims	6,539	4,537	13,661	17,898	10,837	13,500	20,000	14,000
362.120	Traffic Control Detail	0	240,000	0	19,600	49,511	0	49,200	0
362.200	Dev. Contributions -	131,849	310,449	578,955	691,090	373,469	275,000	215,000	200,000
362.410	Building Permits	626	1,275	1,875	2,250	3,225	2,500	2,500	2,500
362.412	Contractor Registration Fees	2,700	2,212	9,392	33,840	16,648	15,000	15,000	15,000
362.413	Improvement Fee	0	-521	113	270	205	0	800	500
362.420	PA State Permit Fee	2,700	6,450	5,525	1,800	2,850	4,000	3,500	4,000
362.450	U & O Permits	0	0	0	15,350	96,440	55,000	10,000	55,000
362.470	Fire Inspections	52,767	62,655	111,505	65,159	66,462	66,240	108,068	100,000
363.510	Snow Contract with State	213,635	646,069	740,721	880,948	639,577	452,490	479,768	413,000
	Total Charges for Services	213,635	646,069	740,721	880,948	639,577	452,490	479,768	413,000

	380.000	Miscellaneous	5,746	6,172	104,172	27,164	31,772	4,518	5,000	5,000	5,000	5,000
	382.000	Donations Open Space	0	0	0	0	0	0	0	0	0	16,250
	382.010	Bureau Narcotics Investigation	0	1,261	531	0	0	0	0	0	0	0
	382.020	DUI Reimbursement	329	1,278	417	911	7,878	6,520	1,500	6,520	6,520	5,000
	387.000	Other Grants & Gifts	0	0	4,542	0	0	0	0	0	0	0
	387.010	Police Pension Contributions	0	0	0	0	0	80,386	91,269	91,269	91,269	99,050
	387.020	Donations - Police	2,875	5,400	14,250	22,975	23,241	21,500	15,000	22,000	22,000	15,000
	387.030	Non-Uniform Defined Contrib Pension	0	0	0	0	0	0	0	0	0	0
		Total Misc.	8,949	14,111	123,913	51,050	62,891	112,924	112,769	124,789	124,789	140,300
	391.020	Proceeds from Leases (GASB 87)	0	0	18,050	0	0	0	0	0	0	0
	391.100	Sale of Fixed Assets	4,950	7,100	42,661	113,515	21,836	4,105	10,000	4,105	4,105	10,000
	391.200	Compensation Loss on Fixed Assets	0	0	0	0	0	0	0	0	0	0
	392.000	Transfer from Other Fund/recycling	0	0	0	19,870	0	0	0	0	0	10,000
	392.001	Transfer from Golf Fund	15,000	54,000	275,305	65,000	65,000	457,617	405,000	457,614	457,614	415,000
	392.002	Transfer from Capital Fund	75,000	75,000	75,000	75,000	75,000	144,863	408,164	408,164	408,164	475,000
	392.003	Transfer from Post Retirement Fund	0	0	0	0	0	0	0	0	0	0
	393.000	Proceeds of Bond Issue	0	0	0	0	0	0	0	0	0	0
	395.000	Refund of Prior Years Expense	0	0	0	0	0	0	0	0	0	0
		Total Revenues	8,275,602	9,461,040	10,697,497	10,548,713	9,953,375	9,486,313	9,895,557	10,866,992	10,866,992	10,461,879
		TOTAL REVENUES and Cash	9,915,101	10,757,860	12,711,266	13,516,680	13,650,968	12,520,780	13,378,735	13,901,459	13,901,459	13,464,323

LOWER SALFORD TOWNSHIP - 2026 BUDGET																
ACCT CATEGORY - General Fund	2020		2021		2022		2023		2024		YTD		2025		2026	
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	11/20/25	Budget	Projected	Proposed		
400.110 Board of Supervisors Payroll	16,250	16,250	16,250	16,250	16,250	16,250	16,250	16,250	16,250	16,250	12,188	16,250	16,250	16,250	16,250	
400.161 FICA Board of Admin	32,770	33,561	35,193	36,282	37,933	37,933	37,933	37,933	37,933	37,933	0	0	0	0	0	
400.340 Newsletter	4,413	10,053	11,884	14,898	10,976	11,274	10,976	10,976	10,976	10,976	11,274	15,000	12,000	12,000	15,000	
400.350 Advertising and Printing	4,084	4,335	5,155	4,985	5,514	5,114	4,985	4,985	4,985	4,985	2,266	7,000	5,000	5,000	7,000	
400.420 Dues Subscriptions & Memberships	7,481	6,920	7,375	8,526	7,385	8,182	7,385	7,385	7,385	7,385	8,182	8,500	8,182	8,182	8,500	
400.520 Donations	35,600	34,950	38,000	39,100	40,600	37,100	39,100	40,600	40,600	40,600	37,100	41,600	41,600	41,600	41,600	
Total Legislative	100,598	106,069	113,856	120,042	118,658	120,042	118,658	120,042	118,658	118,658	118,658	88,350	83,032	88,350	88,350	
401.130 Wages Office and Manager	417,899	459,136	463,334	522,843	550,069	512,484	550,069	550,069	550,069	550,069	512,484	617,409	587,270	587,270	728,000	
401.156 Health Insurance Admin	115,342	108,112	160,951	114,362	173,746	112,694	173,746	173,746	173,746	173,746	112,694	189,202	135,232	135,232	228,662	
401.157 Admin Life Insurance	8,647	8,882	8,771	8,771	9,494	0	9,494	0	9,494	0	0	0	0	0	0	
401.158 Workers Comp - Admin	478	432	603	608	532	0	532	0	532	0	0	0	0	0	0	
401.160 Pension Contribution - Admin	66,964	59,712	25,784	28,419	24,295	0	24,295	0	24,295	0	0	0	0	0	0	
401.161 FICA Admin	-2,372	108	-146	48	5,805	-1,771	5,805	48	5,805	48	-1,771	0	0	0	0	
401.210 Office Materials and Supplies	6,011	6,011	6,419	6,207	8,696	8,086	6,207	8,696	8,086	8,086	8,086	8,000	8,100	8,100	9,000	
401.260 Minor Equipment Purchase	1,056	749	4,300	3,115	5,419	10,231	3,115	5,419	5,419	5,419	10,231	12,000	12,000	12,000	14,000	
401.270 General Expense	11,805	17,295	21,822	20,671	33,741	4,086	20,671	33,741	33,741	33,741	4,086	30,000	4,100	4,100	35,000	
401.280 Professional Development	304	1,621	3,044	2,689	8,887	6,370	2,689	8,887	8,887	8,887	6,370	8,000	8,000	8,000	8,000	
401.320 Communication Expense	10,465	9,554	11,490	14,914	13,503	12,530	13,503	14,914	13,503	13,503	12,530	12,500	14,500	15,000	15,000	
401.330 Transportation - Mileage	162	259	193	24	256	953	24	256	256	256	953	500	1,000	1,000	500	
401.350 Bonding	2,901	2,901	2,901	2,961	2,961	2,934	2,961	2,961	2,961	2,961	2,934	3,000	3,000	3,000	3,000	
401.351 Admin - General Liability	10,429	14,291	21,105	31,679	47,520	0	31,679	47,520	47,520	47,520	0	0	0	0	0	
401.700 Capital Outlay - Computer	0	7,806	0	4,020	0	5,990	4,020	0	0	0	5,990	4,000	6,000	6,000	6,000	
402.310 Auditing Services	25,000	25,500	26,700	32,200	32,721	19,238	32,200	32,721	32,721	32,721	19,238	32,200	19,238	28,500	28,500	
403.130 Wages - Tax Collector	45,911	47,387	45,794	46,661	46,166	46,800	46,661	46,166	46,166	46,166	46,800	50,000	50,000	50,000	50,000	
403.161 FICA Expense - Tax Collector	4,638	4,556	9,252	5,528	5,482	-22	5,528	5,482	5,482	5,482	-22	0	0	0	0	
403.200 Tax Collection - General Expense	2,800	3,127	3,404	3,403	3,866	3,638	3,403	3,866	3,866	3,866	3,638	3,500	3,638	3,500	3,500	
403.350 Tax Collector's Bond	367	873	0	506	506	506	506	506	506	506	506	506	506	506	510	
403.470 EIT Commission	43,976	42,975	45,989	46,874	49,744	35,014	46,874	49,744	49,744	49,744	35,014	47,000	45,500	45,500	49,500	
403.480 LST Commission	6,412	5,884	6,065	7,241	6,421	5,396	7,241	6,421	6,421	6,421	5,396	6,500	6,500	6,500	6,500	
404.310 Legal Services	106,119	95,694	114,083	80,327	121,287	69,118	80,327	121,287	121,287	121,287	69,118	120,000	85,000	85,000	125,000	
407.310 Professional Services	16,615	33,306	6,813	30,594	31,707	4,405	30,594	31,707	31,707	31,707	4,405	25,000	20,000	20,000	35,000	
408.310 Engineering Services	130,034	146,448	121,206	139,047	139,047	147,556	121,206	139,047	139,047	139,047	147,556	125,000	170,000	150,000	150,000	
409.130 Payroll - Maintenance Dept	62,470	64,582	68,387	68,015	74,311	60,194	68,015	74,311	74,311	74,311	60,194	67,684	67,684	71,000	71,000	
409.156 Health Insurance - Maintenance	31,000	30,060	32,980	33,454	37,363	34,291	33,454	37,363	37,363	37,363	34,291	38,900	41,149	42,000	42,000	
409.160 Pension Contribution - Maint	10,010	8,292	3,786	3,688	3,253	0	3,688	3,253	3,253	3,253	0	0	0	0	0	
409.161 FICA Exp - Maint	4,799	5,134	5,179	5,223	5,628	0	5,179	5,223	5,628	5,628	0	0	0	0	0	
409.200 Materials and Supplies Buildings	2,192	8,748	21,724	2,646	1,703	1,827	2,646	1,703	1,703	1,703	1,827	6,500	3,000	3,000	4,000	
409.360 Fuel, Light, Water & Sewer - Utilities	35,934	28,668	30,361	27,865	30,356	27,716	27,865	30,356	30,356	30,356	27,716	37,000	32,000	32,000	37,000	
409.361 Street Lights - PECO	0	53,003	43,214	29,373	20,294	19,028	29,373	20,294	20,294	20,294	19,028	23,000	22,000	23,000	23,000	
409.370 Maintenance and Repairs Buildings	57,995	42,379	80,290	88,746	92,216	60,357	88,746	92,216	92,216	92,216	60,357	60,000	61,000	61,000	60,000	
409.610 Rental Property Maintenance	93	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
426.000 Recycling	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Total Administration	1,207,878	1,357,793	1,452,248	1,426,315	1,618,570	1,214,873	1,426,315	1,618,570	1,618,570	1,618,570	1,214,873	1,568,901	1,447,917	1,447,917	1,774,172	
410.130 Wages Police Department	2,334,293	2,429,526	2,598,604	2,491,572	2,687,809	2,443,441	2,491,572	2,687,809	2,687,809	2,687,809	2,443,441	2,881,834	2,881,834	2,881,834	3,185,179	
410.156 Health Insurance - Police	683,640	661,085	767,582	686,024	835,284	739,588	686,024	835,284	835,284	835,284	739,588	806,498	806,498	806,498	846,623	
410.157 Life Ins - Police	23,000	23,623	23,106	23,271	25,204	0	23,271	25,204	25,204	25,204	0	0	0	0	0	
410.158 Workers Comp - Police	62,451	59,902	63,554	59,758	73,829	0	59,758	73,829	73,829	73,829	0	0	0	0	0	
410.160 Pension Contribution - Police	489,419	554,552	483,744	556,164	571,270	0	556,164	571,270	571,270	571,270	0	0	0	0	0	
410.161 FICA Exp - Police	178,864	188,414	196,576	190,826	205,264	-6,160	190,826	205,264	205,264	205,264	-6,160	0	0	0	0	
410.200 Materials and Supplies	6,958	8,073	13,009	8,530	10,963	11,000	8,530	10,963	10,963	10,963	11,000	11,000	11,000	11,000	11,000	
410.220 Police Uniforms	13,362	25,966	26,092	15,105	9,903	15,853	26,092	15,105	9,903	9,903	15,853	19,650	19,650	19,650	25,950	
410.230 Firearms	4,010	7,441	12,602	27,652	8,437	8,882	27,652	8,437	8,437	8,437	8,882	8,000	8,000	8,000	9,500	
410.240 Vehicle Operating Expense/Gasoline	2,465	26,052	56,053	46,063	46,742	37,972	46,063	46,742	46,742	46,742	37,972	45,000	45,000	45,000	45,000	
410.250 Vehicle Repair & Maintenance	20,985	27,100	24,336	24,621	25,585	17,949	24,621	25,585	25,585	25,585	17,949	27,000	27,000	27,000	27,000	
410.260 Minor Equipment Expense	6,258	3,916	3,425	3,606	2,215	1,631	3,606	2,215	2,215	2,215	1,631	3,000	3,000	3,000	4,000	
410.280 Training	16,866	15,795	11,863	11,854	12,570	13,440	11,854	12,570	12,570	12,570	13,440	31,500	15,000	15,000	34,500	
410.290 Memberships and Subscriptions	4,334	5,260	6,358	2,514	2,155	4,711	2,514	2,155	2,155	2,155	4,711	4,500	4,711	4,711	4,700	
410.310 Misc Professional Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
410.320 Communication Expense	17,398	13,397	17,120	17,674	12,595	8,387	17,674	12,595	12,595	12,595	8,387	23,000	10,000	10,000	23,000	

LOWER SALFORD TOWNSHIP - 2026 BUDGET																
ACCT CATEGORY - General Fund	2020		2021		2022		2023		2024		YTD		2025		2026	
	Actual		Actual		Actual		Actual		Actual		11/20/25	Budget	Projected	Proposed		
Police																
410.351 Police - General Liability	21,753		24,711	35,376	31,105		35,376	52,209	0	0	0	0	0	0	0	0
410.470 General Expense	24,663		36,380	36,751	31,737		36,751	36,500	0	0	43,648	38,400	44,000	44,000	45,000	45,000
410.530 DUI Task Force	0		0	298	0		298	0	0	0	0	0	0	0	0	0
410.700 Capital Outlay	100,947		49,401	99,333	54,250		99,333	51,827	71,107	80,000	71,107	80,000	71,107	60,000	60,000	60,000
411.130 Fire Marshal Wages	613		0	333	0		333	798	-466	1,000	-466	1,000	0	1,000	1,000	1,000
411.158 Workers Comp - Fire Company	25,543		23,472	25,382	24,882		25,382	25,984	26,236	27,655	26,236	27,655	26,236	24,993	24,993	24,993
411.161 FICA Exp - Fire Marshal	0		0	25	0		25	62	-36	0	-36	0	0	0	0	0
411.200 Fire Marshall - General Expense	0		0	1,160	0		1,160	48,126	48,465	55,000	48,465	55,000	52,000	60,000	60,000	60,000
411.500 Fireman Relief (Foreign Ins.)	118,779		105,785	130,700	133,206		130,700	132,904	140,327	130,700	140,327	130,700	140,327	140,000	140,000	140,000
412.158 Workers Comp - Ambulance	1,122		1,043	906	1,036		906	966	0	0	0	0	0	0	0	0
415.200 EOC Supplies	1,104		1,000	0	0		0	0	0	1,000	0	0	0	1,000	1,000	1,000
Total Police/Fire Protection	4,158,827		4,291,873	4,475,498	4,580,241		4,475,498	4,859,202	3,621,505	4,194,737	3,621,505	4,194,737	4,158,363	4,548,645	4,548,645	4,548,645
414.130 Payroll/Building and Zoning	89,760		84,275	92,801	87,602		92,801	100,802	89,239	97,125	89,239	97,125	97,125	102,000	102,000	102,000
414.156 Health Insurance - Bldg/Zoning	37,888		37,315	41,009	39,874		41,009	44,296	40,478	50,048	40,478	50,048	50,048	51,000	51,000	51,000
414.157 Life Ins - Plan & Zoning	1,600		1,643	1,623	1,610		1,623	1,757	0	0	0	0	0	0	0	0
414.158 Workers Comp - Plan & Zoning	166		165	176	166		176	191	0	0	0	0	0	0	0	0
414.160 Pension Contribution - Bldg/Zoning	14,366		11,013	4,909	4,909		4,909	5,075	4,440	0	0	0	0	0	0	0
414.161 FICA Exp - Bldg/Zoning	6,976		6,458	7,117	6,717		7,117	7,642	-299	0	-299	0	0	0	0	0
414.260 Minor Office Equipment	0		20	0	0		0	43	250	0	43	250	43	250	250	250
414.310 Legal Services	26,084		7,897	5,410	5,410		5,410	6,204	10,000	10,000	10,000	10,000	2,500	8,000	8,000	8,000
414.320 MCPC Contract	8,198		13,500	13,605	13,605		13,605	14,250	14,430	14,500	14,430	14,500	14,500	14,500	14,500	14,500
414.330 Litigation Services	3,002		7,380	8,989	0		8,989	0	2,224	10,000	2,224	10,000	5,000	8,500	8,500	8,500
414.351 Planning & Zoning General Liability	0		0	0	0		0	0	0	0	0	0	0	0	0	0
414.450 GIS	3,263		7,292	2,103	2,103		2,103	2,103	2,698	6,000	2,698	6,000	4,000	5,000	5,000	5,000
414.470 P & Z General Expense	42,734		94,663	115,365	115,365		115,365	115,599	111,934	100,000	111,934	100,000	115,000	115,000	115,000	115,000
426.000 Leaf Collection/Recycling	0		3,500	3,500	3,500		3,500	12,729	6,974	0	6,974	0	7,000	0	0	0
429.000 Act 537 Planon lot sewer migt	0		0	0	0		0	0	0	0	0	0	3,500	0	1,000	1,000
429.100 TMDLMS4	11,467		20,015	38,221	23,393		38,221	32,579	44,607	75,000	44,607	75,000	49,500	50,000	50,000	50,000
Total Code Ent/Zoning/EOC	245,544		295,136	368,620	306,802		368,620	342,593	312,327	366,423	312,327	366,423	344,716	355,250	355,250	355,250
430.240 Vehicle Operating Expense/Diesel	12,921		37,943	24,982	41,194		24,982	34,385	25,971	35,000	25,971	35,000	30,000	35,000	35,000	35,000
430.270 Public Works Uniforms	10,596		5,633	15,822	8,813		15,822	12,276	5,809	15,000	5,809	15,000	7,000	15,000	15,000	15,000
430.320 Communication Expense	6,977		9,611	7,454	9,975		7,454	6,355	9,000	9,000	6,355	9,000	7,500	9,000	9,000	9,000
430.360 Heating Oil, Light, Water - Utilities	44,006		4,829	6,418	6,418		6,418	5,840	5,249	5,000	5,249	5,000	6,500	6,500	6,500	6,500
432.200 Snow and Ice Removal - Supplies	44,681		72,082	31,221	60,774		31,221	82,498	141,781	90,000	141,781	90,000	142,000	110,000	110,000	110,000
433.200 Road/Street Signs/Markings - Supplies	70,195		65,821	14,228	14,228		14,228	13,908	21,809	18,000	21,809	18,000	22,000	18,000	18,000	18,000
433.210 Traffic Signal Maintenance	-2,021		0	0	0		0	0	0	0	0	0	0	0	0	0
433.220 Traffic Signal Replacement	56,265		71,554	82,430	82,430		82,430	63,030	70,181	60,000	70,181	60,000	70,200	60,000	60,000	60,000
437.370 Repair of Tools and Machinery	541,133		554,068	668,072	668,072		668,072	854,974	748,793	827,458	748,793	827,458	827,458	918,831	918,831	918,831
438.130 Payroll Highway	246,145		210,672	254,669	254,669		254,669	345,605	247,951	297,730	247,951	297,730	297,730	312,617	312,617	312,617
438.156 Health Insurance - Highway	9,618		9,879	9,742	9,742		9,742	10,589	0	0	0	0	0	0	0	0
438.157 Life Ins - Highway	26,605		27,745	28,910	28,910		28,910	32,555	0	0	0	0	0	0	0	0
438.158 Workers Comp - Highway	86,712		72,068	37,152	37,152		37,152	37,800	0	0	0	0	0	0	0	0
438.160 Pension Contribution - Highway	41,844		43,148	49,108	49,108		49,108	53,256	-2,294	0	-2,294	0	0	0	0	0
438.161 FICA Expense - Highway	51,135		46,829	46,056	46,056		46,056	93,985	68,692	65,000	68,692	65,000	65,000	65,000	65,000	65,000
438.200 Materials and Supplies	2,730		5,435	11,419	5,435		11,419	9,384	5,335	15,000	5,335	15,000	8,000	12,000	12,000	12,000
438.260 Purchase of Minor Equipment	16,366		20,451	27,413	27,413		27,413	48,887	0	0	0	0	0	0	0	0
438.351 General Liability - Highway	8,145		6,873	3,738	3,738		3,738	14,815	410	15,000	410	15,000	2,500	12,000	12,000	12,000
438.390 Equipment Rental	0		0	0	0		0	0	0	0	0	0	0	20,000	20,000	20,000
438.372 Contracted Tree Removal	0		0	0	0		0	0	0	0	0	0	0	0	0	0
438.720 GPH - Smith's Corner	0		0	0	0		0	0	0	0	0	0	0	0	0	0
438.730 Doral/Katz	114,888		134,317	98,285	98,285		98,285	118,607	133,534	115,185	133,534	115,185	119,188	126,000	126,000	126,000
454.130 Payroll Park	52,195		51,358	40,492	40,492		40,492	44,297	60,800	60,800	44,297	60,800	45,000	63,840	63,840	63,840
454.156 Park Health Insurance	2,550		2,619	2,559	2,559		2,559	2,808	0	0	0	0	0	0	0	0
454.157 Park Life Insurance	10,649		11,245	14,875	14,875		14,875	13,180	-261	0	-261	0	0	0	0	0
454.161 FICA - Park	75,000		75,000	75,000	75,000		75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000
459.001 Hartleysville Community Center	1,559,581		1,552,444	1,630,899	1,630,899		1,630,899	2,056,986	1,629,825	1,753,173	1,629,825	1,753,173	1,760,176	1,903,788	1,903,788	1,903,788
Total Public Works	376,000		415,416	437,559	437,559		437,559	422,232	535,066	599,448	535,066	599,448	535,066	405,911	405,911	405,911
471.200 Municipal Bldg-Loan Principal	18,317		14,806	17,012	17,012		17,012	0	0	0	0	0	0	0	0	0
472.200 Municipal Bldg-Loan Interest	-1,133,000		-350,000	0	0		0	0	0	0	0	0	0	0	0	0
472.300 Refunding Bonds Issued																

LOWER Salford Township - 2026 Budget																	
ACCT CATEGORY - General Fund	2020		2021		2022		2023		2024		YTD		2025		2026		
	Actual		Actual		Actual		Actual		Actual		11/20/25	Budget	Projected	Proposed			
EXPENSES																	
472.320 Pmt to Refunded Bond Escrow Agent	2,686,646		345,000		0		0		0		0		0		0		0
472.330 Bond Interest Expense	0		0		0		0		0		0		0		0		0
472.340 Bond Issuance Costs	61,636		1,916		0		0		0		0		0		0		0
472.350 Bonds Premium	0		0		0		0		0		0		0		0		0
474.000 2024 Loan	1,289		34,817		0		0		0		0		0		0		0
Total Debt Service	2,010,888		297,955		48,815		53,314		439,245		679,929		932,612		333,164		301,211
Miscellaneous	2,390		1,136		-5,099		2,543		750		750		0		0		0
486.020 Errors and Omissions	2,390		1,136		-5,099		2,543		750		750		0		0		0
486.020 Casualty (TIP Policy)	19,943		19,567		24,126		22,408		24,413		196,364		196,362		196,364		177,777
486.030 Police Professional Liability	0		0		0		0		0		0		0		0		0
Total Insurance	17,475		16,987		16,653		36,185		15,143		196,364		196,362		196,364		177,777
487.010 PA Unemployment	37,418		36,554		40,779		58,593		39,556		196,364		196,362		196,364		177,777
487.030 Life & Disability Insurance	0		0		0		0		0		0		0		0		0
487.050 Workers Compensation	0		0		0		0		0		0		0		0		0
487.060 FICA	0		0		0		0		0		0		0		0		0
487.070 Pension Contribution	107,748		96,373		44,601		46,755		49,107		528,497		539,381		528,497		480,971
487.080 Pension Contribution Non-Un DC	0		0		0		0		0		0		0		0		0
487.090 Township Pension Non-Un DC	28,228		26,637		36,618		42,258		45,778		46,220		45,343		46,220		53,142
487.100 Other Insurance Benefits (OPEB)	14,159		38,584		13,498		39,182		36,044		15,690		29,500		22,000		29,500
Total Employee Benefits	150,135		161,594		94,717		128,227		130,929		1,069,464		1,103,820		1,090,846		1,076,536
301.300 Real Estate Taxes Refund	376		219		598		1,533		20,112		17,994		2,000		18,000		15,000
491.000 Refund of Prior Year Revenue	0		0		0		0		0		0		0		0		0
491.100 School District Real Estate Tax	0		0		0		0		0		0		0		0		0
492.009 Transfer from Lederach Golf	0		0		0		404,718		0		0		0		0		0
499.000 Transfer to Park Fund	0		0		0		0		0		0		0		0		0
499.010 Trans to Cap Project/Reserve Fund	0		250,000		756,000		550,000		250,000		150,000		750,000		150,000		350,000
499.020 Trans to SL & FH Fund	0		0		0		0		0		0		0		0		0
499.030 Transfer to Ambulance	0		12,000		24,500		0		174,000		0		0		0		175,000
499.035 Transfer to Fire Company	0		50,000		50,000		50,000		50,000		0		0		0		0
499.040 Transfer to Golf Fund	-937,524		116,735		328,246		0		0		0		0		0		0
499.045 Transfer to Liquid Fuels	0		0		0		0		0		0		0		0		0
499.050 Transfer to GASB 45 Fund	0		0		0		0		0		0		0		0		0
499.060 Golf Debt Restructuring	40,000		214,584		413,000		281,437		515,900		663,888		993,576		781,371		994,346
499.061 Golf Debt Restruct Int GOB 2014	28,044		0		0		0		0		0		0		0		0
499.062 Golf Debt Restruct Int GOB 2013	14,126		0		0		0		0		0		0		0		0
499.080 Transfer for Golf Loan	0		0		0		0		0		0		0		0		0
499.090 Transfer to Other Fund	0		0		0		0		0		0		0		0		0
Total Transfers	-854,978		643,538		1,572,344		1,287,688		1,010,012		831,882		1,745,576		949,371		1,534,346
TOTAL EXPENSES	8,618,281		8,744,092		9,835,601		9,597,369		10,616,501		9,627,178		11,949,954		10,899,015		12,165,986
EXCESS REVENUES/EXPENDITURES	1,296,820		2,013,769		2,875,665		3,919,311		3,034,467		2,893,603		1,428,781		3,002,444		1,298,337

LOWER SALFORD TOWNSHIP - 2026 BUDGET											
ACCT CATEGORY	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	YTD 11/20/2025	2025 Budget	2025 Projected	2026 Proposed		
STATE LIQUID FUELS FUND 035	53,672	29,185	125,581	176,359	171,495	158,517	158,517	158,517	151,151		
REVENUES:											
341.000 Interest	878	235	275	6,433	9,525	11,965	9,000	9,600	10,000		
352.530 Fed Funds to Gov Units (ARPA)		41,417	0	0	0	0	0	0	0		
355.080 Intergovernmental Revenue	553,617	515,490	528,940	544,713	545,529	547,035	540,000	547,035	529,756		
380.000 Misc.	0	0	0	0	0	0	0	0	0		
392.010 Transfer from General Fund	0	0	0	0	0	0	0	0	0		
392.018 Transfer from Capital Fund	0	0	0	0	0	0	0	0	0		
Total Revenues	554,495	557,142	529,215	551,145	555,054	559,001	549,000	557,634	539,756		
EXPENDITURES											
432.250 Materials - Snow and Ice Removal	3,772	20,816	56,291	0	0	0	0	0	0		
438.250 Materials - Repair & Maintenance	569,959	369,929	492,146	556,010	568,032	525,257	620,000	565,000	640,000		
438.270 Bituminous Surface Treatment (O&C)	0	0	0	0	0	0	0	0	0		
438.380 Equipment Rental - Paving	0	0	0	0	0	0	0	0	0		
438.450 Contracted Services	0	0	0	0	0	0	0	0	0		
438.740 Equipment Purchase	5,250	0	0	0	0	0	0	0	0		
471.350 Debt Principal	0	0	0	0	0	0	0	0	0		
472.350 Debt Interest	0	0	0	0	0	0	0	0	0		
480.000 Miscellaneous	0	0	0	0	0	0	0	0	0		
492.035 Transfer to Capital Fund-Equip Purchase	0	70,000	-70,000	0	0	0	0	0	0		
Total Expenditures	578,982	460,745	478,437	556,010	568,032	525,257	620,000	565,000	640,000		
EXCESS REVENUES/EXPENDITURES	(24,487)	96,397	50,778	(4,864)	(12,978)	33,744	(71,000)	(7,366)	(100,244)		
ENDING CASH	29,185	125,581	176,359	171,495	158,517	192,260	87,517	151,151	50,907		

LOWER SALFORD TOWNSHIP - 2026 BUDGET																	
ACCT CATEGORY	2020		2021		2022		2023		2024		YTD		2025		2026		
	Actual		Actual		Actual		Actual		Actual		11/20/2025	Budget	Projected	Proposed			
LIBRARY FUND 004																	
100.01 BEGINNING CASH	5,538		9,358		5,958		3,289		15,333		28,917	28,917	28,917		31,932		
REVENUES:																	
301.10 Real Estate Taxes	368,104		364,731		367,482		371,971		374,421		373,803	375,000	375,000		377,753		
301.40 Real Estate Taxes - Delinquent	0		0		0		0		0		0	0	0		0		
301.60 Real Estate Interim	2,871		1,484		2,866		5,981		2,102		1,015	2,000	1,015		1,500		
341.00 Interest	136		88		87		1,650		4,592		4,308	1,000	4,500		3,500		
352.53 Fed Funds for Govt Units (ARPA)			6,517				0		0		0	0	0		0		
Total Income	371,111		372,820		370,435		379,603		381,115		379,127	378,000	380,515		382,753		
EXPENSES:																	
456.14 Wages Tax Collection	7,420		7,275		7,468		7,559		7,530		7,473	7,500	7,500		7,500		
456.52 Donation to Library	359,835		368,945		365,636		360,000		360,000		360,000	370,000	370,000		370,000		
480.00 Miscellaneous Expense	0		0		0		0		0		0	0	0		0		
Total Expenditures	367,255		376,220		373,104		367,559		367,530		367,473	377,500	377,500		377,500		
EXCESS REVENUES OVER EXPENDITURES	3,857		-3,400		-2,669		12,044		13,584		11,654	500	3,015		5,253		
100.01 ENDING CASH	9,358		5,958		3,289		15,333		28,917		40,571	29,417	31,932		37,185		

LOWER Salford Township - 2026 Budget												
ACCT CATEGORY	2020	2021	2022	2023	2024	YTD	2025	2025	2025	2026		
	Actual	Actual	Actual	Actual	Actual	11/20/2025	Budget	Projected	Proposed			
	81,347	79,888	61,939	21,215	11,551	893	893	893	1,767			
PARK BOARD FUND 005												
BEGINNING CASH	105,970	104,999	105,791	107,083	107,788	107,610	108,000	110,000	108,747			
REVENUES:	0	0	0	0	0	0	0	0	0			
301.010 Real Estate Taxes	826	427	825	1,722	605	292	1,500	500	500			
301.600 Real Estate Taxes Interim	122	77	51	280	1,260	702	1,500	1,200	750			
341.000 Interest	6,632	5,461	5,460	6,390	6,810	0	7,000	7,000	7,000			
380.000 Miscellaneous	382	0	99	2,152	55	12,948	2,000	13,000	10,000			
383.000 Recreation Impact Fee	18,500	27,500	16,500	25,500	40,000	12,500	40,000	13,000	39,000			
387.010 Donations	900	5,195	3,500	2,700	3,577	6,177	3,500	8,000	4,500			
387.020 Township Sponsorship Program	0	0	0	0	0	0	0	0	0			
391.200 Comp for Loss on Fixed Assets	0	0	0	0	0	0	0	0	0			
Total Revenues	133,332	143,659	132,226	145,827	160,095	140,230	163,500	152,700	170,497			
EXPENDITURES												
454.130 Wages Temporary Employees	28,580	13,231	25,137	0	27,293	0	30,000	24,950	25,000			
454.190 Wages Tax Collection	2,136	2,104	2,150	2,176	2,168	2,184	2,200	2,200	2,200			
454.200 Stormfield Planting Project	0	0	0	0	0	0	0	0	0			
454.270 Uniforms	0	0	0	0	0	0	0	0	0			
454.290 Miscellaneous	100	981	504	135	1,317	956	250	956	500			
454.300 Engineering	0	0	0	0	0	0	0	0	0			
454.310 Prof Services Trail Marking Program	0	0	0	0	0	0	0	0	0			
454.320 Communication	560	697	693	675	438	0	650	650	500			
454.360 Utilities	5,060	6,344	8,564	11,282	6,901	6,750	7,500	7,500	7,500			
454.370 Maintenance and Repair	36,150	40,255	32,184	44,950	38,105	48,512	40,000	49,000	40,000			
454.371 Pond Maintenance	2,270	2,362	2,601	8,942	3,894	3,133	6,500	3,500	32,500			
454.372 Tree Maintenance	12,500	18,950	6,450	9,400	11,400	5,100	15,000	10,000	12,500			
454.376 Reiff/Heckler House/Barn Repairs	0	0	0	0	0	0	0	0	0			
454.380 Stover Road House Repairs	185	941	947	1,363	5,339	476	1,000	750	0			
454.650 Alderfer Park	0	0	0	0	0	0	0	0	0			
454.660 Heckler Barn Repairs	0	0	0	0	0	0	0	0	0			
454.670 Heckler Park	390	1,201	0	1,568	0	0	0	0	0			
454.720 Bike Trail - Repaving	59	0	18,720	0	0	0	0	0	0			
454.721 Bike Trail Extension	0	0	0	0	0	0	0	0	0			
454.750 New Sign - Replace Signs	1,975	0	0	0	0	269	3,000	500	500			
454.750 Dan Roth Park	0	0	0	0	0	0	0	0	0			
454.780 Riparian Buffer Maintenance	0	0	0	0	0	0	0	0	0			
454.790 Township Sponsorship Program	0	0	0	0	0	0	0	0	0			
492.180 Transfer to Capital Fund	45,000	75,000	75,000	75,000	75,000	45,000	75,000	50,000	50,000			
Total Expenses	134,965	162,066	172,950	155,491	171,855	112,380	181,100	150,006	171,200			
Excess Revenues over Expenditures	-1,633	-18,407	-40,724	-9,664	-11,760	27,849	-17,600	2,694	-703			
100.010 ENDING CASH	79,888	61,939	21,215	11,551	893	28,818	-16,707	3,587	1,064			

LOWER Salford Township - 2026 Budget										
ACCT CATEGORY	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	YTD 11/1/2025	2025 Budget	2025 Projected	2026 Proposed	
CAPITAL RESERVE FUND 018										
103.000 BEGINNING CASH	1,070,041	934,285	1,006,865	1,318,722	849,925	7,259,705	7,266,764	7,266,764	6,519,058	
REVENUES:										
341.000 Interest	2,386	746	999	18,810	29,296	239,268	15,000	293,350	150,000	
365.000 Intergovernmental Revenue	0	408,873	2,503,559	112,735	199,867	1,132,500	1,552,059	1,552,059	1,500,000	
380.000 Miscellaneous Income - Grant	479,401	0	9,000	7,500	24,737	7,500	75,000	0	7,500,000	
391.000 Proceeds from Sale of Fixed Assets	0	0	0	0	0	0	0	0	0	
391.010 Proceeds from Capital Lease	0	0	0	227,572	201,016	0	0	0	0	
391.020 Proceeds from Long-Term Debt	0	0	0	429,270	0	0	0	0	0	
392.010 Transfer from General Fund	0	250,000	756,000	550,000	250,000	150,000	750,000	150,000	750,000	
392.035 Transfer from Liquid Fuels	0	70,000	0	0	0	0	0	0	0	
392.030 Transfer from Golf Fund	2,750	2,750	0	0	25,000	0	25,000	25,000	25,000	
392.040 Transfer from Park Fund	45,000	75,000	75,000	75,000	75,000	45,000	75,000	75,000	75,000	
392.500 Transfer from Fire Fund - Radios	42,100	0	0	0	0	0	0	0	0	
392.080 Transfer from Traffic Impact Fund	0	0	0	0	0	0	0	0	0	
393.100 Proceeds from Borrowing	0	1,587,950	1,114,238	0	7,445,000	0	0	0	14,000,000	
Total Revenues	565,637	2,395,319	4,458,796	1,420,887	8,249,915	1,574,268	2,492,059	2,095,409	24,000,000	
RESERVES/EXPENDITURES:										
408.490 Computer Network/GIS/Website	17,106	13,992	14,238	27,522	32,731	29,927	35,000	35,000	30,000	
408.660 Engineering/Studies	120,822	36,025	68,677	191,058	193,240	184,438	200,000	200,000	350,000	
409.370 Building Repairs and Maintenance	4,906	0	27,639	26,532	7,529	192	125,000	25,000	160,000	
409.373 Historic Building Repairs	18,350	0	0	9,380	4,713	5,359	50,000	10,000	65,000	
410.320 Police Radios/bodycam/ Park Trail Video	15,996	0	19,868	621	0	34,811	10,000	34,811	14,053	
410.321 Emergency Services Radio Repeater	0	31,406	0	0	0	0	0	0	0	
411.326 Fire Company Radios	42,100	0	0	0	0	0	0	0	0	
434.640 Streetlight LED Upgrade	0	0	1,538	125,828	72,113	18,080	19,000	19,000	19,000	
439.640 Reserve for Fire/Ambulance Equipment	0	0	0	30,000	0	0	93,000	93,000	0	
439.650 Reserve for Twp. Equipment Purchase	48,576	15,183	63,657	892,727	505,171	298,290	200,000	298,290	200,000	
439.720 Special Projects/Roads and Bridges	250,290	523,432	305,720	188,832	700,817	1,637,948	4,000,000	1,500,000	2,835,000	
439.730 Alderfer Road Bridge Replacement	0	1,549,179	890,560	1,364	0	0	0	0	0	
446.610 MS4/TMDL Projects	41,450	51,516	30,052	287,994	18,632	47,742	50,000	50,000	50,000	
454.370 Trail Maintenance/construction	2,755	0	7,216	1,141	17,546	326	30,000	10,000	30,000	
454.720 Park Improvements/Playing Fields	13,128	28,347	22,251	64,072	103,508	97,805	150,000	100,000	112,500	
461.710 Land Preservation	0	0	0	0	0	59,850	59,850	59,850	21,559,850	
471.200 Principal	0	0	2,541,188	0	0	0	0	0	0	
471.350 Debt Principal	0	0	0	0	0	0	0	0	301,212	
472.340 Bond Issuance Costs	0	13,750	0	0	76,318	0	0	0	0	
472.350 Interest Expense	0	3,259	9,933	0	0	0	0	0	0	
472.355 Bond Premium	0	0	0	0	0	0	0	0	0	
480.000 Miscellaneous Expense	0	110	2,250	47	2,382	243	0	0	0	
492.030 Transfer to General Fund	75,000	75,000	75,000	75,000	75,000	144,863	408,164	408,164	75,000	
492.035 Transfer to Liquid Fuels	0	0	70,000	0	0	0	0	0	0	
Total Expenditures	650,480	2,341,199	4,149,787	1,922,118	1,809,700	2,559,874	5,430,014	2,843,115	25,801,615	
EXCESS REVENUES OVER EXPENDITURES	(84,843)	54,120	309,009	(501,231)	6,440,216	(985,607)	(2,937,955)	(747,706)	(1,801,615)	
103 ENDING CASH	934,285	1,006,865	1,318,722	849,925	7,259,705	6,274,098	4,328,809	6,519,058	4,717,443	

LOWER Salford Township - 2026 Budget										
ACCT CATEGORY	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	YTD 11/20/25	2025 Budget	2025 Projected	2026 Proposed	
TRAFFIC IMPACT FEE										
100.010 BEGINNING CASH	245,732	610,820	870,096	1,115,043	1,838,511	2,028,862	2,028,862	2,028,862	2,155,862	
REVENUES:										
341.000 Interest	327	486	731	30,511	76,205	59,363	70,000	65,000	65,000	
355.000 Intergovernmental Revenue	0	0	0	0	0	0	0	0	0	
361.040 Traffic Impact Fees - South	0	0	0	0	0	0	0	0	0	
361.050 Traffic Impact Fees - North	0	0	0	0	0	0	0	0	0	
361.060 Traffic Impact Fees - All	364,760	258,790	244,216	692,957	199,151	79,596	132,660	62,000	524,744	
380.000 Miscellaneous Income	0	0	0	0	0	0	0	0	0	
380.001 Misc Inc - Reimbursement CMAQ/Bridge Reimbursement Grant	0	0	0	0	0	0	0	0	0	
Total Revenues	365,088	259,276	244,947	723,468	275,356	138,959	202,660	127,000	589,744	
EXPENDITURES:										
434.000 Road and Bridge Improvements	0	0	0	0	85,005	0	225,000	0	225,000	
438.000 Bridges Inspections Repairs	0	0	0	0	0	0	0	0	0	
471.000 Debt Service	0	0	0	0	0	0	0	0	0	
480.000 Miscellaneous Expense	0	0	0	0	0	0	0	0	0	
492.300 Transfer to Capital Reserve	0	0	0	0	0	0	0	0	0	
Total Expenditures	0	0	0	0	85,005	0	225,000	0	225,000	
EXCESS REVENUES OVER EXPENDITURES	365,088	259,276	244,947	723,468	190,351	138,959	(22,340)	127,000	364,744	
100.010 ENDING CASH	610,820	870,096	1,115,043	1,838,511	2,028,862	2,167,821	2,006,522	2,155,862	2,520,606	

Lower Salford Township
2026 Real Estate Tax Schedule

ASSESSED Value @ 06/02/2025

\$1,180,108,274

Fund	millage 2025	millage 2026	2026 Levy	Collection 97.0%	millage increase
General Fund	2.034	2.034	\$2,400,340.23	\$ 2,328,330.02	0.000
Park Fund	0.095	0.095	\$112,110.29	\$ 108,746.98	0.000
Library Fund	0.330	0.330	\$389,435.73	\$ 377,752.66	0.000
Fire Fund	0.350	0.350	\$413,037.90	\$ 400,646.76	0.000
Ambulance Fund	0.650	0.700	\$826,075.79	\$ 801,293.52	0.050
Total	3.4590	3.5090	\$ 4,140,999.93	\$ 4,016,769.94	0.050

	Taxes 2025	Taxes 2025	\$ increase
Avg. Residential Assessment \$196,863	\$ 690.04	\$ 700.01	\$ 9.97

Millage History:

Year	value	Mills	Levy
2005	907,645,430	1.674	1,519,398.45
2006	950,999,608	1.674	1,591,973.34
2007	989,494,458	1.874	1,854,312.61
2008	1,014,243,946	1.924	1,951,405.35
2009	1,029,918,198	2.124	2,187,546.25
2010	1,045,831,498	2.324	2,430,512.40
2011	1,051,127,790	2.524	2,653,046.54
2012	1,055,627,732	2.524	2,664,404.40
2013	1,059,080,642	2.6065	2,760,493.69
2014	1,063,384,160	2.6065	2,771,710.81
2015	1,066,850,330	2.689	2,868,760.54
2016	1,082,739,020	2.689	2,911,485.22
2017	1,088,185,950	2.689	2,926,132.02
2018	1,099,407,430	2.689	2,956,306.58
2019	1,115,824,344	2.689	3,000,451.66
2020	1,122,313,704	2.689	3,017,901.55
2021	1,133,070,004	2.689	3,046,825.24
2022	1,137,415,464	2.689	3,058,510.18
2023	1,152,596,834	2.959	3,410,534.03
2024	1,170,565,374	3.1390	3,674,404.71
2025	1,175,015,844	3.459	4,064,379.80
2026	1,180,108,274	3.509	4,140,999.93