

**TOWNSHIP OF WHITEHALL
A HOME RULE MUNICIPALITY**

2026 PROPOSED BUDGET

MAYOR

JOSEPH J. MARX, JR.

DEPUTY MAYOR

JACK D. MEYERS

TOWNSHIP TREASURER

TINA J. KOREN

TOWNSHIP SOLICITOR

JOHN F. GROSS, ESQ.

TOWNSHIP ENGINEER

KEYSTONE CONSULTING ENGINEERS

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CALENDAR

2026

January

Update Budget & Ledger Files on Computer System
Distribute Final Budget Prepare & Distribute 4th Quarter Financial

February

Independent Audit of Prior Year's Finances

March

Completion of Audit Presentation of Audit and Year End Financial Report

April

Presentation and Distribution of 1st Quarter Financial Statements

May

Draft Trend Analysis of Revenue Collections

June

Preparation of Budget Estimate Forms by the Administration
Comprehensive Annual Financial Report Submission

July

Distribution of Budget Estimate Forms to Bureau Chiefs with Instructions
Prepare and Distribute 2nd Qtr Financial

August

Budget Requests Submitted to Administration

September

Comprehensive Review of Budget Requests
Revenue Estimate Projections for Budget Year
Year End Projection for the Current Year

October

Preparation of Proposed Budget Document
Presentation of Proposed Budget by October 15th
Prepare & Distribute 3rd Qtr Financial Statements

November

Board of Commissioners hold Budget Review Sessions and Public Hearings

December

Public Budget Hearings
Final Adoption of Budget



TOWNSHIP OF WHITEHALL



JOSEPH J. MARX, JR.
MAYOR

The end of the 2025 Fiscal Year is quickly approaching, and it is incumbent upon the Township Administration to present its proposed budget for the upcoming year. The absence of any impactful growth in our tax base has created financial shortfalls not seen in prior budgets. For the first time in many years the Township will fall short of filling the revenue/expenditure gap in our annual budget which is \$5.4 million. Through reductions in spending we were able to shave \$2.5 million, and collected \$1.8 million more in revenue, the fund balance will decrease by \$1.1 million to an estimated \$15,767,112.

I have cautioned the Board in prior budgets on the absence of growth in the Township's tax base. Since 2013, we have lost \$56 million in assessed valuation (\$212,000 less). Much of this is due to commercial real estate tax appeals. Though Earned Income continues to grow incrementally, compliance issues with Business Privilege Taxes are a point of concern which I will elaborate upon later in this message.

The present and future capital reserve needs of the Township are also of great concern. The Fire Department vehicle replacement schedule calls for 2 pumper/rescue trucks to be replaced in the next four years (one this year). Major pieces of public works equipment have also reached the end of their useful lives. The milling machine and paver are examples of this. Last and certainly not least, the Recreation Plan will require significant capital investment in our parks, playgrounds and open space areas.

Alternatively, the Township has succeeded in maintaining a nearly full complement of employees in each department, especially our police. In an environment where there is less interest in careers in law enforcement, the Township has aggressively worked to fill vacancies, especially considering there being 3 retirements in 2025. All other departments presently are at full staff.

Each Department has done fine work in managing the dollars entrusted to their care. Without their efforts, Whitehall simply could not deliver cost efficient services to those who call Whitehall Township their home.

So, the three takeaways I ask you to consider are (1) relatively stagnated economic growth, (2) increases in fixed costs, and (3) the present and future capital needs of the Township. Please bear this in mind as you examine the 2026 Proposed Budget.

Once again, you will see that the 2026 Budget is created through the Tyler In-Code software. This software has offered our Bureau Chiefs the ability to process their requests in greater detail, and provide, to the Commissioners and the tax paying public, greater transparency in detailing where the dollars are coming from and, more importantly, where they are being spent. With the above stated, I submit to you the Proposed Budget for the 2026 Fiscal Year.

2025 REVENUES

Revenues are expected to exceed their 2025 Budget by \$1.74 million. Real Estate Taxes will be lower than the prior year because of commercial tax assessment appeals and little activity in impactful development. Earned Income continues to provide a steady stream of revenue. There was a large volume of Real Estate Transfers in 2025, which was an unexpected but needed occurrence.

Business Privilege Taxes are more complicated. The contracting out of the tax collection has created issues which are concerning. 158 businesses that filed for business licenses have not filed returns nor paid their taxes. Just the top 20 of these represent \$102,620 in the prior year. A large number of businesses neither obtained a license nor filed returns. The top 30 of these paid taxes of \$156,862 in the prior year. A number of businesses filed returns with sales less than the prior tax year. The top 20 of these paid \$56,335 more in the prior year.

These are issues which the Township and Berkheimer have discussed on several occasions. Jack Meyers is currently working with the company, and I will provide you with an update during the budget hearings later this month.

Licenses and Permits were up slightly. The main revenue item, Cable Franchise Fees, continued to incrementally drop as residents turned to streaming and satellite dishes for their TV entertainment. Fire inspections, miscellaneous permits and fees significantly outperformed budgeted levels.

Fines revenues were at budgeted levels, as police presence and enforcement increased over the prior year. Interest income will exceed budgeted amounts. This was a result of maintaining a large General Fund cash balance. The rental income, mostly from the cell tower at the old Golf Range, continued to be a stable source of income.

Grant revenue is a mere fraction of what it has been in the past 3 budget cycles. The end of the \$2.9 million SLFR funding created a revenue hole in the 2025 budget. However, the Township has been successful in utilizing small grant awards. The amount of pension funding received from the State grew significantly.

Construction permits well exceeded their budgeted amounts across the board. Construction activity increased and permit revenue escalated accordingly. Garbage collections, in this writing are uncertain. As of October 1st, 1,564 bills (19%) remain outstanding with a penalty amount

totaling \$1,059,669. While many of them will be paid by year's end, it is reasonable to assume that over \$500,000 in delinquencies will be turned over to Portnoff. Acceptance of credit card payments has had an impact on collections.

Finally, the Township received \$350,000 in premium returns for health insurance costs. An additional \$250,000 in dividend payments was received for claim fund performance for General Liability and Workers Compensation insurance.

2025 EXPENDITURES

General Government

Legislative expenses were higher than budgeted. The Riverside Drive, the Roman Lawsuit, Haven Ridge and other matters have added costs. A very active year for the Board of Commissioners generally manifests itself in more legal and engineering work. Such was the case in 2025.

Administrative costs were slightly below budget. Contracted services were consistent with its budget. Legal fees have increased with the delinquent garbage collection actions being added to their workload. Expenses for the Bureau are 3.6% less than budgeted.

The Treasurers budget was significantly lower than budgeted, despite an overage in the Refunds line-item account.

Public Safety

At a time when many law enforcement agencies are running departments well below staffing levels, Chief Marks and his staff have diligently and successfully addressed this issue by proactively hiring replacement officers and ensuring they are certified, or in the process of being certified, when vacancies occur. We are presently two officers under the budgeted complement, despite having three officers retire in 2025. Fortunately, for the next few years, less than a handful of officers are eligible to retire.

With the change to 12-hour shifts, you will note the big impact it has had on overtime savings. Coupled with the hiring planning, Chief Marks has impactfully reduced the number of shift shortages on the work schedule, to maintain the approved staffing levels.

The Department continues to function at optimal levels. The Department continues to work towards accreditation certification, with the assistance of a PCCD Grant. As Chief Marks will, no doubt, run through the facts and figures, the Department is successfully achieving its mission, despite personnel staffing challenges. It is my firm belief that our Township is well served by the men and women of the Department, led by an outstanding team of administrators.

Under the leadership of Chief Bilder, there has been a resurgence in morale and ranks in the Bureau. The dedication of these volunteers cannot be understated. Chief Bilder has added a number of new firemen which will serve us well in the coming years. The Township continues to increase the stipend program to attract and maintain our membership. With the addition of a second Fire Inspector, the program has continued to be a success, as the Township moves to

ensure the safety and health of the occupants and employees in businesses and apartments throughout the Township. At this writing, we are finally anticipating the delivery of the new Fire Police truck in November.

Whitehall continues its commitment to retaining its volunteer service, to ensure the prompt and effective response of fire fighters, especially during the daytime hours. Chief Bilder is working with the Administration for payment of additional stipend dollars to qualified volunteers and will increase that offering in the upcoming year.

Both the Fire (3%) and Police (5%) expenses for 2025, will come in under budget authorization.

Operations

The Development Office closed out another successful year. Key Codes charges for third party inspections were consistent with budget levels, and savings resulted from the deferral of the comprehensive plan start and the Keystone Communities program not taking effect in 2025.

Sheldon Christman, our Public Works Chief, is wrapping up yet another successful paving season. A great deal of work on Township roads was accomplished. Also, Phase 2 of the Coplay Creek stabilization was completed, and the Belmont Glen storm water channel work should be nearly completed by year's end. The completion of these two projects will complete the Township's requirement of meeting its MS-4 mandate for storm water quality.

Cost increases have strained the budgets for vehicle repairs, and other commodities which experienced inflated pricing. Nearly \$350,000 was spent on winter plowing and salting. This increased the supplies account and overtime. Building maintenance costs increased due to the increased square footage requiring janitorial services. Garbage collection costs were at the contracted levels, and yard waste disposal costs were slightly lower. Fuel costs have pretty much peaked as of now and continue to hover around the budgeted mark.

For the Recreation Bureau, Brandon Hibbler has continued to perform admirably with a great deal of work completed. A large number of projects were completed or are in the process of completion. The Summer concert series continues to be a rousing success and brought large crowds to the Parkway to enjoy a night out. \$30,000 in tree work was done at our parks to remove dead and unwanted trees. Finally, the Bureau is completing the finishing touches on the Park, Recreation and Open Space Plan, and completed the Jefferson Recreation Center study.

Insurances/Benefits/Transfers

Pension expenses were slightly lower than budgeted due to a large amount of credit for an employee who left the Township prior to vesting in the PMRS Defined Contribution Plan. Health Insurance, which experienced a significant increase in premiums exceeded budgeted levels. Conversely, the Health insurance differential compensated for the health care coverage by coming in less than budgeted. Workers Comp costs will be slightly below budgeted levels.

Finance Officer Gavin Meyers made all required Debt Service payments in a timely manner. The General Fund transferred the required funding to the Capital Reserve Fund.

PROPOSALS FOR 2025

Revenues

As a result of the Municipal Solid Waste/Recycling contract award, the Garbage Fee increased impactfully in 2025. As such, it was incumbent upon me to carefully examine and assess our budget for 2025. My direction was to remove from consideration a Real Estate Tax increase, to spare the taxpayers of Whitehall any additional financial burden. Bureau Chiefs did their level best to manage their accounts judiciously. Though it can be successfully argued that a real estate tax increase was necessary, I chose to forego the increase. Such is not the case for 2026. I shall announce that the Township Real Estate Tax millage rate will increase its current level of 3.80 mills to a proposed 4.70 mills, a 0.90 increase. The Township, in its 2026 Budget has proposed elevating the budgeted amounts in Tax Line Items such as Earned Income Tax (\$200,000) and Transfer Tax (\$250,000). Despite increasing the budget amounts of certain revenues, Real Estate tax losses, fixed cost expenditure increases, and capital needs require additional revenue.

An increase in Fire Inspections is projected. Also factored in is a continued decrease in Cable Franchise Fees. This revenue has decreased for the past several years; first, as households converted to satellite dishes and now, to streaming platforms. Interest income has been budgeted at a more appropriate level, as interest rates are projected to decrease as the Federal Reserve plans additional rate reductions in late 2025 and 2026.

Grant Funding markedly decreased with the expiration of SLFR Funds. A listing of the 2026 grants appears in the budget detail. About \$18,000/officer is reimbursed to offset the academy expenses and partial salary reimbursement. Now that DEP has finally begun ramping up its grant processes, the Township should be receiving a large amount of recycling grant revenue for programs and performance. Finally, reflective of the state pension aid received in 2025, the General Pension Aid line item has been increased.

Charges for Services have been budgeted at large increases, particularly construction permits. 2026 fees have increased, due to projects such as Emerson Village and Fellowship's expansion. A portion of the Storm Water Facilities inspections have been carried into 2026. This is performed by KCE every three years, as required. Finally, Insurance Refunds have been held at their prior year level, since any insurance premium refunds will not be made known until after the completion of the 2025 Budget cycle. However, it is known that Health Insurance premium rebates will be less, due to increased claims.

The amount of Delinquent Garbage revenue will increase due to the large increase to the Garbage Fee in 2025.

Expenditures

General Government

For the Legislative Bureau, increases in consulting services have been increased due to the increase and severity of the matters before the Board of Commissioners which require legal and engineering expertise.

In Administration, a major personnel change will occur. Deputy Mayor Meyers will be retiring at some point late in 2026. It is my intent to appoint Finance Officer Gavin Meyers as the new Deputy Mayor. Gavin has excelled in his duties and is a huge asset to the Township. This will create a vacancy in the crucial Finance Officer role.

My plan is to hire a new Finance Officer in Spring of 2026. That person will receive several months of hands-on training with Gavin. In late Summer/early Fall, Jack will immerse Gavin in the duties of the Deputy Mayor role. This will include work on the 2027 Budget. Jack will then retire at some point near the end of 2026. We have budgeted sufficient resources for these transitions. We have a successful history of transfer jobs. Carl Lagler worked the majority of 2024 training his replacements. Likewise, Debi Bowman prior to her retirement provided training to Gavin.

The proposed salary increases for non-Union employees are 4.00%. Most of the Administration line items in the budget are unchanged or slightly adjusted. The major increase in Legal Services is due to the continued collection of delinquent garbage accounts.

The Tax Office is fully staffed with employees with a year more experience under their belts. Expenditures, save for salaries, are consistent with the prior year. The Teamsters Contract requires a 4.25% wage increase for all Union employees. Other expenses, except for Refunds, are close to prior year figures.

Public Safety

As noted earlier, Chief Marks and his staff are focused upon filling all position vacancies. Our complement currently sits at 50. Only one retirement is projected for in 2026. Note, because of the numbers of relatively new hires, Regular Salaries increase beyond the across-the-board 4% because of the officers increasing in grade. This adds thousands for each officer above the contracted 4%.

You will note several significant decreases in the departmental budget. Apart from Contracted Services, which are identified in the detail of the departmental budget, line-item expenses are less than those of the 2025 Budget. The major increase is due primarily to the Axon contract which covers body cameras, car cameras, etc.

Two major items of note in the Fire Department. The stipend program is proposed to increase to \$330,000, allowing for higher stipends for our dedicated volunteers. Second, in equipment replacement, a large decrease in expenditures is budgeted. With the receipt of a \$400,000+ grant for fire fighter gear, a large expense item is removed from the General Fund budget.

Operations

The Development Bureau expenses are less than 2025. The singular reason is the removal of the Comprehensive Plan study. Lee will explain this in the budget hearings. The Township should soon learn whether the grant application for the Plan receives funding. However, the recent issues with the Rec Plan have provided cause for concern over the quality of work we will

receive for the project. There is a smaller amount budgeted to complete the Storm Water Facility inspections, which is required every three budget cycles.

There are no General Fund issues of note in the Communication & Traffic Control Division budget. The budget amount for street line striping and markings will continue. In addition to the increased costs for the service, street marking for VASCAR enforcement, and IRT crossings are also required by Statute. For the Public Works Bureau, the department is fully staffed, and most of them are Teamsters employees, who will receive a 4.25% wage increase. With the notable exception of garbage and recycling collection services, most are at prior year budget amounts.

Equipment repair supplies will experience a higher increased level of funding as auto parts, and other supplies continue to climb in price. Snow removal supplies are predicated upon the bid price for road salt.

For the Recreation Bureau, Brandon Hibbler has focused upon increased attention to our parks and playgrounds. All budget accounts are mostly consistent with those in 2025. The exception is the increases in Contracted Services for more tree work and the Gristmill/Grim Study and Parkway Preservation Plan.

Part time seasonal workers will have the same hourly rate as that of 2025.

Insurances/Benefits/Transfers

Health insurance costs will increase by 11.90%, because of claims experience and the increase pressure of health care providers. Pension obligations will increase by \$150,000. Most of this expense is borne by the Police Pension Plan. The increase is also because of the contractual increase of the Township match to the PMRS Cash Balance Plan. Workers' Compensation Costs, based upon payroll, will remain relatively stable, since our claims experience has been very positive. Dental insurance costs will rise 5% due to the increased allowances to providers. Lastly, as will be explained, the Township is proposing to double its commitment to funding the Capital Reserve Fund expenses, from \$1.4 million to \$2.8 million.

Other Budgeted Funds

For the Highway Aid Fund, the increase in street lighting services has increased the budget for Street Lighting. Continued repairs and maintenance for our traffic signals is increasing. Sufficient funding is in place for these line items for 2025. The Township's Debt Service remains constant and is accounted for in the 2026 Budget.

It is evident that the Capital Reserve Fund must receive substantially more funding to meet the needs of the Township. We can no longer rely upon grant funding to purchase equipment and complete needed projects. The \$1.4 million increase comprises most of the tax increase proposed.

\$856,000 is budgeted to pay the County for the radio purchases. Much of this is being assumed by \$350,000 of the fund balance which obligates funds to pay for the radios. Five vehicles are also budgeted for replacement in the 2026 budget.

For the Fire Bureau, the major item is the purchase of the Egypt Station replacement rescue/pumper. This \$1.4 million cost will be incurred in 2026 with the issuance of the Purchase Order. The delivery time is 4 years. It is the Administration's proposal to issue the purchase order. Each year, until the time of delivery the Township will reserve 25% of the purchase price as encumbered. In December of each year, to balance the Capital Reserve Fund, the Lafarge Fund would temporarily transfer funds to balance. The money would be returned in January of the succeeding year. The amount of transfer each year thereafter would decrease as each additional 25% of the funds are reserved. Thus, by the end of 4 years, the Township has reserved sufficient capital to pay for the vehicle. It should be noted that the Township will file a statewide LSA grant application to fund a percentage of the cost. We have had significant interest from our folks in Harrisburg in pushing this application.

Also, due to difficulties in locating vendors for the rock-proof rescue boat, this purchase has been carried over to 2026.

Major equipment purchases budgeted in Public Works are the CAT Paver, skid steer loader and one pick up truck. We have applied for LSA funding for the paver and the skid steer loader. However, if not successful, it is the intent to purchase them.

An ambitious \$942,500 is budgeted for roads, alleys and bridge maintenance items. Storm water basin naturalization work (\$77,500) is budgeted to meet MS-4 regulations. Also funded are our obligations for handicapped ramp installation. We have a \$430,000 multimodal grant to fund that work. Lastly, the annual budget is included for the Court ordered Novak Landfill testing.

For Recreation, a John Deere utility loader and 72" grass cutting machine are capital equipment purchases. A very robust Capital Projects budget is proposed for recreation. Year 2 of the security cameras and painting Chestnut Street barn are planned. Additionally, needed work at Fullerton's community building and additional paving at the playgrounds including courts are funded.

For the Ironton Rail Trail, we will be working on the IRT bridges and road crossings/gates, which are partially funded by a grant. Also, we are hoping for success with our C2P2 grant application to resurface the Whitehall portion of the loop.

Other projects are as listed in the budget detail. These include a court at Presidential village, commitments for the continued Mickley-Prydun farm work, and continued work around Parkview Pool.

Conclusion

All totaled, General Fund expenses exceed revenues by \$5.4 million, equivalent to 2025. Though a tax increase is never wanted, this Proposed Budget begins the process of squaring away our finances. The first step begins in 2026 with properly funding our Capital Reserve Fund. This not only allows us to address near future needs but allows for the financial resources to fund the costly improvements recommended by the Recreation Plan. It also provides flexibility to apportion a percentage of these funds to pay for any future debt service contemplated by the Township for large projects.

Despite many fiscal challenges, this proposed tax increase is only the second millage increase since the 2013 Tax Reassessment. Whitehall is truly fortunate to have capable Bureau Chiefs who recognize and address the needs of our community. They have endeavored to perform their duties with limited fiscal resources. However, at this point their mission requires that we provide them with the capital to do their work. 2026 will provide us with the opportunity to assess the fiscal health of the General Fund. There are several potential opportunities for growth on the horizon. Opportunities which can provide a “shot in the arm” for our General Fund budget. This Administration will use 2026 to review, assess and determine a path for future budgets.

I must commend our Bureau Chiefs for their hard work and their professionalism in their respective vocations. Without their leadership and cooperation, the quantity and quality of the services we offer could not be possible. The employees and staff continue to work to better our community. Finally, without the assistance of volunteers, especially in the Fire and Recreation bureaus, Whitehall could not have succeeded. I look toward working cooperatively with you on this Proposed 2026 Budget. The staff and I will be available to answer all questions you may have.

Respectfully submitted,

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

Joseph J. Marx, Jr.

Whitehall Township Mayor

GENERAL FUND

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

GENERAL FUND
SUMMARY BUDGET STATEMENT

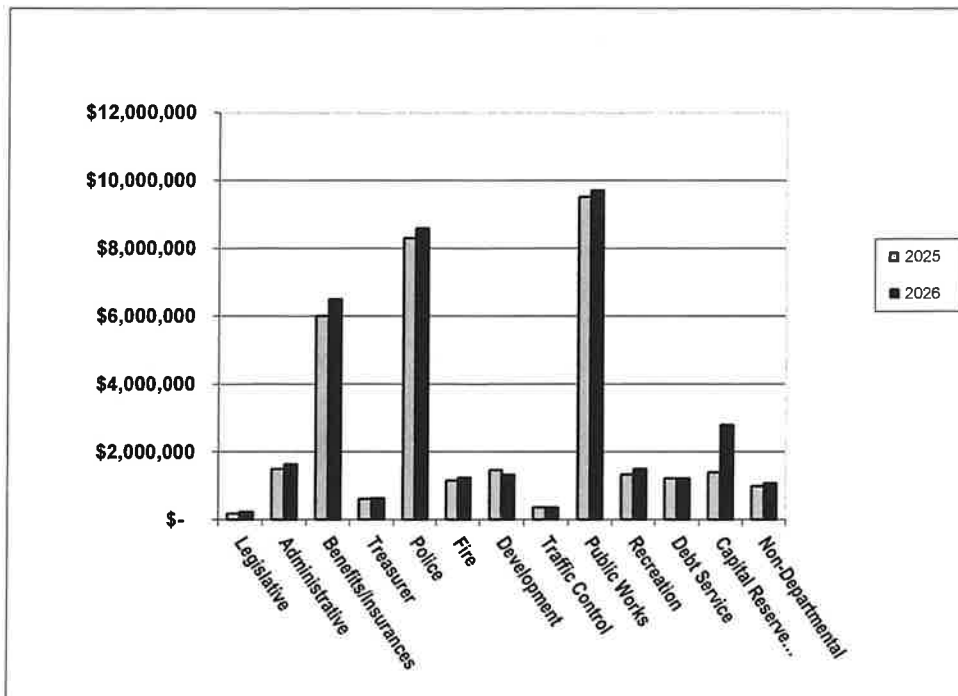
<u>REVENUES</u>	<u>2025 FINAL</u>	<u>2025 A & E</u>	<u>2026 PROPOSED</u>
Taxes	\$ 19,837,500.00	\$ 20,622,730.00	\$ 22,228,888.00
Licenses & Permits	\$ 631,000.00	\$ 754,580.00	\$ 673,000.00
Fines & Forfeits	\$ 145,000.00	\$ 146,361.00	\$ 145,000.00
Interest & Rents	\$ 400,000.00	\$ 435,326.00	\$ 400,000.00
Intergovernmental Revenue	\$ 1,768,410.00	\$ 1,982,454.00	\$ 1,782,500.00
Charges for Service	\$ 5,454,330.00	\$ 5,694,371.00	\$ 5,751,330.00
Miscellaneous Revenue	\$ 315,000.00	\$ 668,927.00	\$ 315,000.00
<i>TOTAL REVENUES</i>	\$ 28,551,240.00	\$ 30,304,749.00	\$ 31,295,718.00
Legislative	\$ 180,584.00	\$ 233,731.00	\$ 228,769.00
Administration	\$ 1,489,184.00	\$ 1,434,770.00	\$ 1,638,963.00
Insurance/Benefits/Transfers	\$ 8,618,227.00	\$ 8,420,766.00	\$ 10,509,070.00
Treasurer	\$ 605,355.00	\$ 558,701.00	\$ 630,777.00
Police	\$ 8,301,128.00	\$ 7,887,191.00	\$ 8,587,396.00
Fire	\$ 1,151,770.00	\$ 1,116,917.00	\$ 1,234,556.00
Development	\$ 1,461,636.00	\$ 1,242,406.00	\$ 1,319,425.00
Traffic Control	\$ 356,193.00	\$ 296,009.00	\$ 346,988.00
Public Works	\$ 9,510,910.00	\$ 9,043,774.00	\$ 9,705,814.00
Recreation	\$ 1,329,367.00	\$ 1,237,549.00	\$ 1,490,581.00
Contingency Reserve	\$ 983,551.00	\$ -	\$ 1,070,770.00
<i>TOTAL EXPENDITURES</i>	\$ 33,987,905.00	\$ 31,471,814.00	\$ 36,763,109.00
DIFFERENCE	\$ (5,436,665.00)	\$ (1,167,065.00)	\$ (5,467,391.00)
BEGINNING YEAR FUND BALANCE	\$ 16,776,407.00	\$ 16,934,176.00	\$ 15,767,111.00
END OF YEAR FUND BALANCE	\$ 11,339,742.00	\$ 15,767,111.00	\$ 10,299,720.00

TOWNSHIP OF WHITEHALL

2026 PROPOSED BUDGET

GENERAL FUND BUDGET

<u>ACCOUNT</u>	<u>2025</u>	<u>2026</u>	<u>CHANGE</u>
Revenue	\$ 28,551,240	\$ 31,295,718	9.61%
Expenditures			
Legislative	\$ 180,584	\$ 228,769	26.68%
Administrative	\$ 1,489,184	\$ 1,638,963	10.06%
Benefits/Insurances	\$ 6,004,197	\$ 6,497,880	8.22%
Treasurer	\$ 605,355	\$ 630,777	4.20%
Police	\$ 8,301,128	\$ 8,587,396	3.45%
Fire	\$ 1,151,770	\$ 1,234,556	7.19%
Development	\$ 1,461,636	\$ 1,319,425	-9.73%
Traffic Control	\$ 356,193	\$ 346,988	-2.58%
Public Works	\$ 9,510,910	\$ 9,705,814	2.05%
Recreation	\$ 1,329,367	\$ 1,490,581	12.13%
Debt Service	\$ 1,214,030	\$ 1,211,190	-0.23%
Capital Reserve Transfer	\$ 1,400,000	\$ 2,800,000	100.00%
Non-Departmental	\$ 983,551	\$ 1,070,770	8.87%
Total Expenditures	\$ 33,987,905	\$ 36,763,109	8.17%
Difference	\$ (5,436,665)	\$ (5,467,391)	
 Beginning Balance	 \$ 16,776,407	 \$ 15,767,112	
 Ending Balance	 \$ 11,339,742	 \$ 10,299,721	



REVENUES





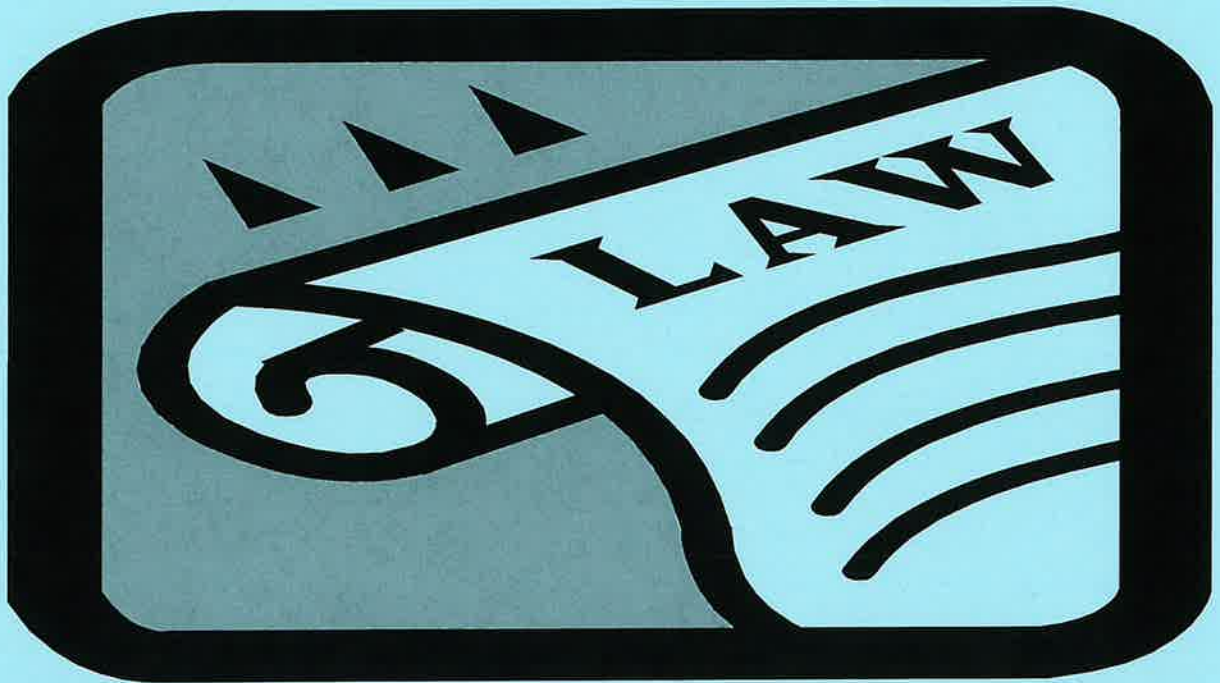
Account Number	Account Name	2025 2025 FINAL	2025 2025 A&E	2026 2026 PROP
Fund: 10 - GENERAL FUND				
Revenue				
10-30110	REAL ESTATE TAX CURRENT	8,357,500.00	8,283,910.00	10,245,888.00
10-30140	REAL ESTATE TAX DELINQ	75,000.00	152,113.00	100,000.00
10-31000	PER CAPITA TAX	88,000.00	91,948.00	88,000.00
10-31010	REAL ESTATE TRANSFER TAX	500,000.00	862,023.00	750,000.00
10-31020	EARNED INCOME TAX	8,400,000.00	8,940,000.00	8,600,000.00
10-31052	LOCAL SERVICE TAX	522,000.00	572,339.00	550,000.00
10-31080	BUSINESS PRIV TAX	1,895,000.00	1,720,398.00	1,895,000.00
10-32100	BUSINESS PERMIT/LICENSE	75,000.00	70,329.00	75,000.00
10-32170	AMUSEMENT LICENSE	22,000.00	24,300.00	22,000.00
10-32190	MISC REVENUE	50,000.00	111,211.00	75,000.00
10-32191	PLAN REVIEWS	17,500.00	15,330.00	17,500.00
10-32193	CABLE FRANCHISE FEES	304,000.00	304,445.00	295,000.00
10-32194	ZONING	18,000.00	18,253.00	18,000.00
10-32195	USE PERMITS	21,000.00	21,525.00	21,000.00
10-32196	TEMP MASTER PLUMBER LIC	5,500.00	7,940.00	5,500.00
10-32197	DUPLICATE BILL FEES	22,000.00	37,800.00	28,000.00
10-32198	POLICE DEPT MISC REVENUE	1,500.00	3,890.00	1,500.00
10-32199	FIRE DEPT MISC REVENUE	5,000.00	13,430.00	5,000.00
10-32200	FIRE INSPECTIONS	65,000.00	110,302.00	85,000.00
10-32280	STREET OPENING PERMITS	20,000.00	11,450.00	20,000.00
10-32290	MOVING PERMITS	4,500.00	4,375.00	4,500.00
10-33100	FINES	145,000.00	146,361.00	145,000.00
10-34100	INTEREST	350,000.00	382,804.00	350,000.00
10-34200	RENTS	50,000.00	52,522.00	50,000.00
10-35400	GRANTS	755,910.00	777,756.00	655,000.00

Budget Detail

Budget Code	Description	Units	Price	Amount
2026 PROP	Miscellaneous Grants	0.00	0.00	-18,000.00
2026 PROP	New Officer MPOETC Reimbursement	2.00	-18,000.00	-36,000.00
2026 PROP	PCCD Police Grant	0.00	0.00	-10,000.00
2026 PROP	Police Grants	0.00	0.00	-10,000.00
2026 PROP	Recycling - Performance Grant	0.00	0.00	-75,000.00
2026 PROP	Recycling Program Grant 2022	0.00	0.00	-64,000.00
2026 PROP	Recycling Program Grant 2023	0.00	0.00	-45,000.00
2026 PROP	Recycling Program Grant 2024	0.00	0.00	-45,000.00
2026 PROP	School Resource Officers	0.00	0.00	-150,000.00
2026 PROP	Volunteer Fire Fighter Relief	0.00	0.00	-202,000.00
10-35501	PUBLIC UTILITY TAX	18,000.00	18,991.00	18,000.00
10-35508	BEVERAGE LICENSE	9,500.00	12,550.00	9,500.00
10-35512	GEN PENSION SYS AID	985,000.00	1,173,157.00	1,100,000.00
10-36000	SALES-PROP/SUP/SERVICES	45,000.00	55,000.00	45,000.00
10-36133	ZONING DOCKETS	15,000.00	18,450.00	15,000.00
10-36160	REIMB-SCHOOL DIST/CTY	105,000.00	121,036.00	115,000.00
10-36210	OFF DUTY POLICE REIMB	90,000.00	86,943.00	90,000.00
10-36211	ACCIDENT/CRIMINAL REPORTS	15,000.00	18,865.00	15,000.00
10-36241	BUILDING PERMITS	200,000.00	365,747.00	300,000.00
10-36242	ELECTRIC PERMITS	100,000.00	136,197.00	140,000.00
10-36243	PLUMBING/SEWER PERMITS	22,000.00	40,235.00	40,000.00
10-36245	OCCUPANCY PERMITS	65,000.00	86,760.00	75,000.00

Account Number	Account Name	2025	2025	2026
		2025 FINAL	2025 A&E	2026 PROP
10-36315	STRMWTR FCLTY MAINT REIMB	50,000.00	45,000.00	10,000.00
10-36430	GARBAGE/REFUSE CHARGES	4,464,330.00	4,269,000.00	4,464,330.00
10-36432	DELINQUENT GARBAGE	210,000.00	349,556.00	360,000.00
10-36440	RECYCLING REVENUE	3,000.00	3,570.00	3,000.00
10-36700	RECREATION REVENUE	70,000.00	98,013.00	79,000.00
10-38000	REFUNDS/MISC	15,000.00	34,764.00	15,000.00
10-38010	REFUNDS/INSURANCE	300,000.00	634,163.00	300,000.00
Total Revenue:		28,551,240.00	30,304,751.00	31,295,718.00

LEGISLATIVE BUREAU



Account Number	Account Name	2025 2025 FINAL	2025 2025 A&E	2026 2026 PROP
Department: 400 - LEGISLATIVE				
Expense				
10-400-51015	ELECTED OFFICIALS SALARY	28,875.00	28,016.00	37,500.00
Budget Detail				
Budget Code	Description		Units	Price
2026 PROP	Commissioners - 2026 Salaries		3.00	7,000.00
2026 PROP	Commissioners Salaries		4.00	4,125.00
				21,000.00
				16,500.00
10-400-51061	EMPLOYER FICA	2,208.94	2,174.00	2,868.75
Budget Detail				
Budget Code	Description		Units	Price
2026 PROP	FICA - Employer		37,500.0	0.08
				2,868.75
10-400-52003	LEGAL SERVICE/NON-REIMB	75,000.00	105,150.00	95,000.00
Budget Detail				
Budget Code	Description		Units	Price
2026 PROP	Conflict Counsel		12.00	750.00
2026 PROP	Special Counsel		0.00	0.00
2026 PROP	Township Solicitor		12.00	6,750.00
				9,000.00
				5,000.00
				81,000.00
10-400-52006	ENGINEERING/NON-REIMB	42,000.00	67,000.00	60,900.00
Budget Detail				
Budget Code	Description		Units	Price
2026 PROP	Board Meetings		12.00	1,075.00
2026 PROP	General Consulting		12.00	2,000.00
2026 PROP	Riverside Drive		12.00	2,000.00
				12,900.00
				24,000.00
				24,000.00
10-400-56006	INDUSTRIAL DEVELOPMENT	25,000.00	25,000.00	25,000.00
Budget Detail				
Budget Code	Description		Units	Price
2026 PROP	Annual Contribution to WTICDA		0.00	0.00
				25,000.00
10-400-57002	MISC EXPENSES	7,500.00	6,391.00	7,500.00
Budget Detail				
Budget Code	Description		Units	Price
2026 PROP	ADVERTISING		0.00	0.00
2026 PROP	CHAMBER DINNER		0.00	0.00
2026 PROP	CHAMBER MEMBERSHIP		0.00	0.00
2026 PROP	FALLFEST SPONSORSHIP		0.00	0.00
2026 PROP	FIREMEN BANQUET		0.00	0.00
				600.00
				100.00
				450.00
				600.00
				5,750.00
Total Expense:		180,583.94	233,731.00	228,768.75
Total Department: 400 - LEGISLATIVE:		180,583.94	233,731.00	228,768.75

ADMINISTRATION BUREAU



Account Number	Account Name	2025 2025 FINAL	2025 2025 A&E	2026 2026 PROP
Department: 401 - ADMINISTRATION				
Expense				
10-401-51011	REGULAR EMPLOYEES	679,878.00	674,219.00	777,875.00
Budget Detail				
Budget Code	Description		Units	Price
2026 PROP	ACCOUNTS PAYABLE CLERK		0.00	0.00
2026 PROP	ADMINISTRATIVE SECRETARY		0.00	0.00
2026 PROP	DEPUTY MAYOR		0.00	0.00
2026 PROP	EXECUTIVE SECRETARY		0.00	0.00
2026 PROP	FINANCE OFFICER		0.00	0.00
2026 PROP	FINANCIAL TRANSITION OVERLAP		0.00	0.00
2026 PROP	HEALTH INSURANCE REBATES		12.00	1,250.00
2026 PROP	HUMAN RESOURCES OFFICER		0.00	0.00
2026 PROP	LONGEVITY		0.00	0.00
2026 PROP	PURCHASING AGENT		0.00	0.00
2026 PROP	SICK INCENTIVES		0.00	0.00
2026 PROP	WORD PROCESSING SECRETARY		0.00	0.00
10-401-51015	ELECTED OFFICIALS SALARY	120,219.00	118,330.00	121,002.56
Budget Detail				
Budget Code	Description		Units	Price
2026 PROP	HEALTH INSURANCE REBATE		12.00	526.88
2026 PROP	MAYOR		0.00	0.00
10-401-51061	EMPLOYER FICA	61,207.42	57,627.00	68,764.17
Budget Detail				
Budget Code	Description		Units	Price
2026 PROP	EMPLOYER FICA		898,878.	0.08
10-401-52000	CONTRACTED SERVICES	246,160.80	235,000.00	255,760.00
Budget Detail				
Budget Code	Description		Units	Price
2026 PROP	ADDITIONAL IT SERVICES		0.00	0.00
2026 PROP	BANK/PAYING AGENT/DEBT FILING		0.00	0.00
2026 PROP	BERKSHIRE - MEETING ROOM TECH		0.00	0.00
2026 PROP	ENGINEERING CONSULTANTS		0.00	0.00
2026 PROP	GENTECH - MUNICIPAL BLDG SECURITY		0.00	0.00
2026 PROP	GRANT WRITING SERVICES		0.00	0.00
2026 PROP	MERIPLEX - REDUNDANT INTERNET		12.00	825.00
2026 PROP	MERIPLEX IT SERVICES		12.00	9,300.00
2026 PROP	OTHER CONTRACTED SERVICES		0.00	0.00
2026 PROP	PEN TELE DATA T-1		12.00	1,250.00
2026 PROP	SERVICE ELECTRIC FIRE ALARM		12.00	180.00
2026 PROP	TOWNSHIP NEWSLETTER		3.00	600.00
2026 PROP	TRAFFIC ENGINEERING		0.00	0.00
2026 PROP	TU WAY RADIO COMMUNICATIONS CONTRACT		0.00	0.00
2026 PROP	TYLER TECHNOLOGIES		0.00	0.00
2026 PROP	TYLER TECHNOLOGIES - CREDIT CARD		0.00	0.00
2026 PROP	VM WARE LICENSE		0.00	0.00
2026 PROP	WEBSITE MAINTENANCE/PROGRAMMING		0.00	0.00
10-401-52001	CODIFICATION	6,500.00	3,747.00	6,500.00
Budget Detail				
Budget Code	Description		Units	Price
2026 PROP	CODIFICATION OF ORDINANCES		0.00	0.00
2026 PROP	COMPILATION & ASSEMBLY		0.00	0.00
10-401-52002	AUDITING SERVICE	30,000.00	31,500.00	35,000.00

Account Number	Account Name	2025 2025 FINAL	2025 2025 A&E	2026 2026 PROP
Budget Detail				
Budget Code	Description		Units	Price
2026 PROP	Auditing 2025 Fiscal Year		1.00	35,000.00
10-401-52003	LEGAL SERVICE/NON-REIMB	125,000.00	133,674.00	173,280.00
Budget Detail				
Budget Code	Description		Units	Price
2026 PROP	Labor Counsel Services		3,190.00	12.00
2026 PROP	Special Counsel		12.00	2,250.00
2026 PROP	Township Solicitor - Debt Collection		12.00	4,500.00
2026 PROP	Township Solicitor Services		12.00	4,500.00
10-401-52004	TELEPHONE	12,000.00	12,304.00	13,500.00
Budget Detail				
Budget Code	Description		Units	Price
2026 PROP	MAYOR'S PHONE		12.00	265.00
2026 PROP	RING CENTRAL - SYSTEM		12.00	860.00
10-401-52015	PAYROLL PROCESSING	13,528.00	7,919.00	10,900.00
Budget Detail				
Budget Code	Description		Units	Price
2026 PROP	Bi-Weekly Payroll		12.00	450.00
2026 PROP	Monthly Payroll		12.00	60.00
2026 PROP	Monthly Police Pension		12.00	165.00
2026 PROP	W-2 & 1099 Processing		1.00	2,800.00
10-401-52019	ADVERTISING	36,000.00	25,325.00	34,080.00
Budget Detail				
Budget Code	Description		Units	Price
2026 PROP	BIDS		0.00	0.00
2026 PROP	BOARD OF COMMISSIONERS		12.00	910.00
2026 PROP	CIVIL SERVICE COMMISSION		6.00	50.00
2026 PROP	ETHICS COMMISSION		1.00	50.00
2026 PROP	JOB POSTINGS		0.00	0.00
2026 PROP	LEGAL & LEGISLATIVE		12.00	35.00
2026 PROP	OTHER LEGAL ADS		0.00	0.00
2026 PROP	PLANNING COMMISSION		12.00	250.00
2026 PROP	ZONING HEARING BOARD		12.00	720.00
10-401-52021	LEASE\RENTAL	17,375.00	17,375.00	17,000.00
Budget Detail				
Budget Code	Description		Units	Price
2026 PROP	CANON COPIER SYSTEM		12.00	850.00
2026 PROP	COPIER OVERAGE/COLOR		0.00	0.00
2026 PROP	MAIL MACHINE RENTAL		4.00	450.00
10-401-53001	OFFICE SUPPLIES	14,000.00	10,500.00	13,000.00
Budget Detail				
Budget Code	Description		Units	Price
2026 PROP	Copy Paper - Machines		0.00	0.00
2026 PROP	General Office Supplies		0.00	0.00
2026 PROP	Miscellaneous Small Equipments		0.00	0.00
2026 PROP	Toner/Ink Cartridges		0.00	0.00
10-401-53002	POSTAGE	16,050.00	18,500.00	19,000.00
Budget Detail				
Budget Code	Description		Units	Price
2026 PROP	ADMINISTRATION POSTAGE		0.00	0.00
2026 PROP	FED EX MAILING		0.00	0.00

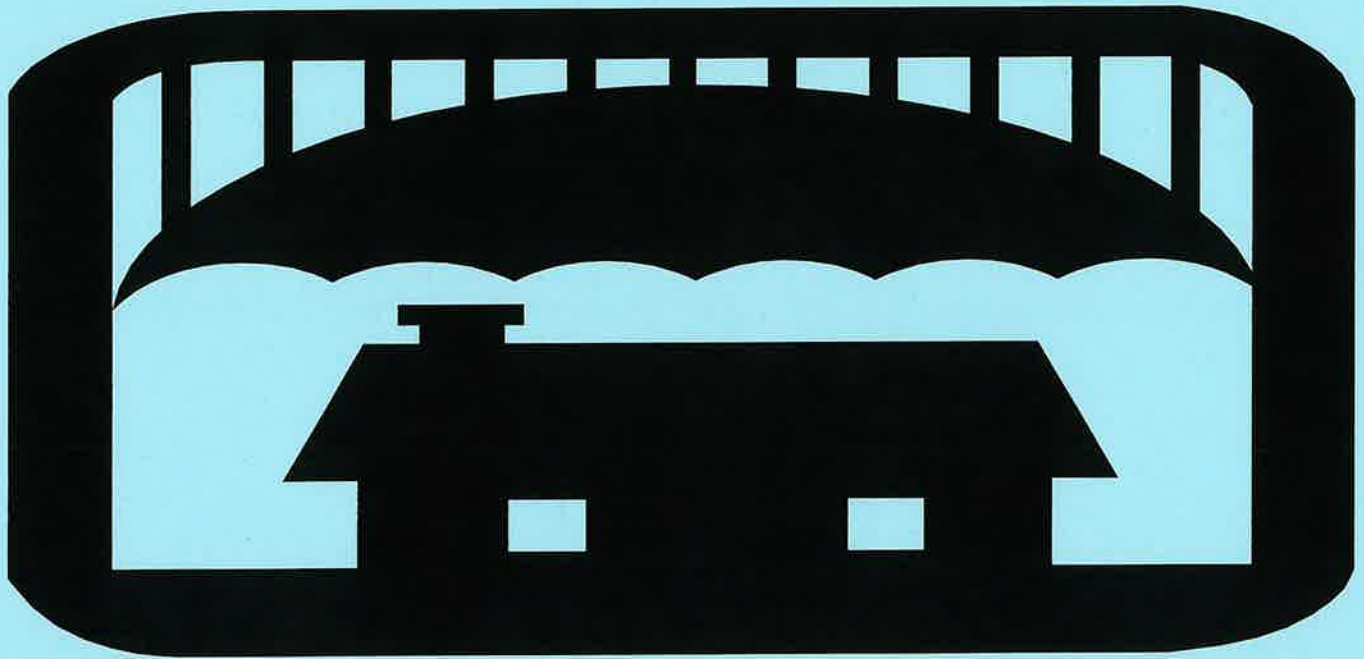
Budget Book Format

For Fiscal: 2026 Period Ending: 12/31/2026

Account Number	Account Name	2025 2025 FINAL	2025 2025 A&E	2026 2026 PROP
2026 PROP	NEWLETTERS		3.00 3,500.00	10,500.00
10-401-53003	PRINTING	2,000.00	2,500.00	2,500.00
Budget Detail				
Budget Code	Description		Units Price	Amount
2026 PROP	1099 FORMS		0.00 0.00	500.00
2026 PROP	ENVELOPES/BUSINESS CARDS/ETC		0.00 0.00	800.00
2026 PROP	HIGH SECURITY A/P CHECKS & ENVELOPES		0.00 0.00	1,200.00
10-401-53004	BOOKS & SUBSCRIPTIONS	486.00	150.00	286.00
Budget Detail				
Budget Code	Description		Units Price	Amount
2026 PROP	LEHIGH VALLEY BUSINESS JOURNAL		0.00 0.00	99.00
2026 PROP	MISC BOOKS AND SUBSCRIPTIONS		0.00 0.00	100.00
2026 PROP	PENNSYLVANIA BULLETIN		0.00 0.00	87.00
10-401-54001	EQUIPMENT REPLACEMENT	8,000.00	5,800.00	6,575.00
Budget Detail				
Budget Code	Description		Units Price	Amount
2026 PROP	DESKTOP COMPUTER REPLACEMENT		1.00 1,375.00	1,375.00
2026 PROP	LAP TOP COMPUTER REPLACEMENTS		2.00 1,600.00	3,200.00
2026 PROP	MISCELLANEOUS		0.00 0.00	2,000.00
10-401-54002	EMG MGMT EQUIP	45,000.00	35,000.00	33,000.00
Budget Detail				
Budget Code	Description		Units Price	Amount
2026 PROP	COMMAND STAFF STIPENDS		0.00 0.00	7,000.00
2026 PROP	D4H EM SOFTWARE		0.00 0.00	7,000.00
2026 PROP	DRONE SENSE		0.00 0.00	1,700.00
2026 PROP	EOC/TRAILER SUPPLIES		0.00 0.00	6,357.00
2026 PROP	KEMA MANAGEMENT CONFERENCE		0.00 0.00	2,300.00
2026 PROP	MEMBERSHIP DUES		0.00 0.00	480.00
2026 PROP	NIXLE SUBSCRIPTION SERVICE		0.00 0.00	4,120.00
2026 PROP	SCREEN PRINTING/WEARABLES		0.00 0.00	500.00
2026 PROP	SUPPORT STAFF STIPENDS		0.00 0.00	2,500.00
2026 PROP	VERIZON FEE		0.00 0.00	393.00
2026 PROP	VERIZON IPAD		0.00 0.00	650.00
10-401-56001	HISTORICAL SOCIETY	2,000.00	2,000.00	2,000.00
10-401-56002	SENIOR CITIZENS	2,500.00	2,500.00	2,500.00
Budget Detail				
Budget Code	Description		Units Price	Amount
2026 PROP	MEALS ON WHEELS DONATION		0.00 0.00	2,500.00
10-401-56003	HUMANE SOCIETY	20,000.00	20,000.00	20,000.00
Budget Detail				
Budget Code	Description		Units Price	Amount
2026 PROP	LEHIGH COUNTY HUMANE SOCIETY		5,000.00 4.00	20,000.00
10-401-56004	LEHIGH CTY TOURISM	1,000.00	1,000.00	1,000.00
10-401-56009	HOMELESS SHELTERS	2,000.00	2,000.00	2,000.00
Budget Detail				
Budget Code	Description		Units Price	Amount
2026 PROP	COALITION ON AFFORDABLE HOUSING DONATION		0.00 0.00	2,000.00
10-401-56010	WHITEHALL PARKWAY	3,600.00	3,600.00	4,000.00
Budget Detail				
Budget Code	Description		Units Price	Amount
2026 PROP	ENVIRONMENTAL ADVISORY		0.00 0.00	3,500.00
2026 PROP	IRONTON RAIL TRAIL DONATION		0.00 0.00	500.00

Account Number	Account Name	2025 2025 FINAL	2025 2025 A&E	2026 2026 PROP
10-401-57001	DUES/CONF/TRAVEL	8,870.00	4,200.00	5,870.00
Budget Detail				
Budget Code	Description		Units	Price
2026 PROP	Additional Training/Conferences		0.00	0.00
2026 PROP	Chamber of Commerce Membership		0.00	0.00
2026 PROP	LV SHRM		12.00	35.00
2026 PROP	Mayor's Travel & Conferences		0.00	0.00
2026 PROP	NIGP/PAPPA - Purchasing Dues		0.00	0.00
2026 PROP	Notary Services		0.00	0.00
2026 PROP	PELRAS Conference		0.00	0.00
2026 PROP	PELRAS Labor Law Dues		1.00	750.00
2026 PROP	PRYOR UNLIMITED ACCESS TRAINING		0.00	0.00
2026 PROP	Society Human Resource Management		0.00	0.00
10-401-57002	MISC EXPENSES	13,810.00	10,000.00	11,570.00
Budget Detail				
Budget Code	Description		Units	Price
2026 PROP	BACKGROUND CHECKS		0.00	0.00
2026 PROP	FIRST AID KIT MAINTENANCE		12.00	185.00
2026 PROP	MISCELLANEOUS		0.00	0.00
2026 PROP	ORDINANCE FILINGS		100.00	20.00
2026 PROP	POLICE PSYCHOLOGICAL EXAMS		3.00	450.00
2026 PROP	PRE-EMPLOYMENT PHYSICALS		0.00	0.00
10-401-57004	REFUNDS	2,000.00	0.00	2,000.00
Budget Detail				
Budget Code	Description		Units	Price
2026 PROP	MISCELLANEOUS REFUNDS OF OVERPAYMENTS		0.00	0.00
Total Expense:		1,489,184.22	1,434,770.00	1,638,962.73
Total Department: 401 - ADMINISTRATION:		1,489,184.22	1,434,770.00	1,638,962.73

INSURANCE/BENEFITS/
TRANSFERS



Account Number	Account Name	2025 2025 FINAL	2025 2025 A&E	2026 2026 PROP
Department: 402 - I/B/T				
Expense				
10-402-57013	PENSION	1,656,918.00	1,598,945.00	1,811,833.00
Budget Detail				
Budget Code	Description		Units	Price
2026 PROP	PMRS - DEFINED BENEFIT MMO		0.00	0.00
2026 PROP	PMRS - DEFINED CONTRIBUTION EMPLOYER MATCH		0.00	0.00
2026 PROP	POLICE PENSION FUND MMO		0.00	1,334,358.00
10-402-57014	HEALTH INSURANCE	2,556,948.00	2,631,596.00	2,916,972.00
Budget Detail				
Budget Code	Description		Units	Price
2026 PROP	CDL - Drug & Alcohol Testing		12.00	500.00
2026 PROP	Less - COBRA Rates - Fully Insured		12.00	-34,650.00
2026 PROP	Less - Employee Co-payments		12.00	-24,718.00
2026 PROP	Medical/Drug - Multi (52)		12.00	213,081.00
2026 PROP	Medical/Drug - Single (43)		12.00	82,685.00
2026 PROP	Retiree - Health Insurance Rebates		12.00	6,183.00
10-402-57015	LIFE/DISABILITY INS	60,360.00	64,139.00	63,900.00
Budget Detail				
Budget Code	Description		Units	Price
2026 PROP	Basic Accidental Death & Dismemberment		12.00	425.00
2026 PROP	Basic Life Insurance		12.00	1,800.00
2026 PROP	Long Term Disability Insurance		12.00	3,100.00
10-402-57016	WORKERS COMPENSATION	721,628.00	678,803.00	672,320.00
Budget Detail				
Budget Code	Description		Units	Price
2026 PROP	Adjustment - Audited Payroll		1.00	53,000.00
2026 PROP	MRM - Employee Workers Comp		12.00	47,310.00
2026 PROP	SWIF - Volunteer Fire		12.00	4,300.00
10-402-57018	HEALTH INSUR DIFFERENTIAL	415,000.00	249,830.00	415,800.00
Budget Detail				
Budget Code	Description		Units	Price
2026 PROP	Differential COBRA Rates/Other Variances		12.00	34,650.00
10-402-57019	GENERAL INSURANCE	499,299.00	490,371.00	519,255.00
Budget Detail				
Budget Code	Description		Units	Price
2026 PROP	General Liability & Business Auto		0.00	0.00
2026 PROP	Law Enforcement Liability		0.00	0.00
2026 PROP	Pollution Liability		0.00	0.00
2026 PROP	Public Officials Liability		0.00	0.00
2026 PROP	Treasurers Bond		0.00	0.00
10-402-57020	DENTAL INSURANCE	77,400.00	77,013.00	81,156.00
Budget Detail				
Budget Code	Description		Units	Price
2026 PROP	Dental - Multi-Person Coverage (62)		12.00	5,591.00
2026 PROP	Dental - Single Coverage (41)		12.00	1,172.00
10-402-57022	PRESCRIPTION	3,984.00	3,984.00	3,984.00
Budget Detail				
Budget Code	Description		Units	Price
2026 PROP	Prescription Plan - Older Police Retirees		12.00	332.00
10-402-57024	VISION INSURANCE	12,660.00	12,055.00	12,660.00

Account Number	Account Name	2025 2025 FINAL	2025 2025 A&E	2026 2026 PROP
Budget Detail				
Budget Code	Description		Units	Price
2026 PROP	Vision - Multi-Person Coverage		12.00	810.00
2026 PROP	Vision - Single Coverage (35)		12.00	245.00
10-402-57030	DEBT SERVICE TRANSFER	1,214,030.00	1,214,030.00	1,211,190.00
Budget Detail				
Budget Code	Description		Units	Price
2026 PROP	2017 Debt Service		0.00	0.00
2026 PROP	2019 Debt Service		0.00	0.00
2026 PROP	2020 Debt Service		0.00	0.00
10-402-57033	CAPITAL RESERVE TRANSFER	1,400,000.00	1,400,000.00	2,800,000.00
	Total Expense:	8,618,227.00	8,420,766.00	10,509,070.00
	Total Department: 402 - I/B/T:	8,618,227.00	8,420,766.00	10,509,070.00

TREASURER'S BUREAU



Budget Book Format

For Fiscal: 2026 Period Ending: 12/31/2026

Account Number	Account Name	2025 2025 FINAL	2025 2025 A&E	2026 2026 PROP
Department: 403 - TREASURER				
Expense				
10-403-51011	REGULAR EMPLOYEES	290,741.00	267,130.00	287,635.00
Budget Detail				
Budget Code	Description		Units	Price
2026 PROP	Deputy Treasurer		0.00	0.00
2026 PROP	Health Insurance Rebates		12.00	1,202.00
2026 PROP	Longevity		0.00	0.00
2026 PROP	Tax Clerks		3.00	66,398.00
10-403-51014	OVERTIME	3,000.00	3,679.00	4,000.00
10-403-51015	ELECTED OFFICIALS SALARY	50,774.00	51,145.00	52,574.56
Budget Detail				
Budget Code	Description		Units	Price
2026 PROP	Health Insurance Rebate		12.00	942.63
2026 PROP	Treasurer Salary per Ordinance		0.00	0.00
10-403-51061	EMPLOYER FICA	26,355.40	24,108.00	26,332.06
Budget Detail				
Budget Code	Description		Units	Price
2026 PROP	FICA Employer		344,210.	0.08
10-403-52000	CONTRACTED SERVICES	72,050.00	70,000.00	75,050.00
Budget Detail				
Budget Code	Description		Units	Price
2026 PROP	Berks IU - Bill Processing		0.00	0.00
2026 PROP	Miscellaneous Service		0.00	0.00
2026 PROP	Miscellaneous		0.00	0.00
2026 PROP	Portnoff - Delinquent Garbage		0.00	0.00
2026 PROP	Portnoff - Delinquent R/E		0.00	0.00
10-403-52002	AUDITING SERVICE	25,000.00	15,000.00	25,000.00
Budget Detail				
Budget Code	Description		Units	Price
2026 PROP	Annual SOC Type 2 Audit		0.00	0.00
10-403-52003	LEGAL SERVICE/NON-REIMB	30,000.00	5,000.00	30,000.00
Budget Detail				
Budget Code	Description		Units	Price
2026 PROP	Business Privilege Legal		0.00	0.00
2026 PROP	Township Solicitor		0.00	0.00
10-403-52004	TELEPHONE	1,500.00	1,239.00	1,500.00
10-403-52021	LEASE\RENTAL	11,435.00	9,500.00	11,435.00
10-403-53001	OFFICE SUPPLIES	5,000.00	4,500.00	6,000.00
10-403-53002	POSTAGE	22,000.00	21,000.00	24,000.00
10-403-53003	PRINTING	5,000.00	5,000.00	6,000.00
10-403-54001	EQUIPMENT REPLACEMENT	5,000.00	5,000.00	4,750.00
Budget Detail				
Budget Code	Description		Units	Price
2026 PROP	2 DESKTOP COMPUTER REPLACEMENTS		2.00	1,375.00
2026 PROP	Miscellaneous Equipment		0.00	0.00
10-403-57001	DUES/CONF/TRAVEL	1,000.00	400.00	1,000.00
10-403-57004	REFUNDS	56,500.00	76,000.00	75,500.00
Budget Detail				
Budget Code	Description		Units	Price
2026 PROP	Fire Fighter - Tax Relief		0.00	0.00
2026 PROP	Garbage Refunds		0.00	0.00
2026 PROP	Miscellaneous Refunds		0.00	0.00

Account Number	Account Name	2025 2025 FINAL	2025 2025 A&E	2026 2026 PROP
2026 PROP	Tax Assessment Appeals		0.00	65,000.00
	Total Expense:	605,355.40	558,701.00	630,776.62
	Total Department: 403 - TREASURER:	605,355.40	558,701.00	630,776.62

POLICE BUREAU



Account Number	Account Name	2025 2025 FINAL	2025 2025 A&E	2026 2026 PROP
Department: 410 - POLICE				
Expense				
10-410-51011	REGULAR EMPLOYEES	6,789,647.00	6,645,443.00	6,983,592.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2026 PROP	Health Insurance Rebates	12.00	23,174.00	278,088.00
2026 PROP	Police - Chief of Police	0.00	0.00	156,051.00
2026 PROP	Police - Deputy Chief	0.00	0.00	145,357.00
2026 PROP	Police - Educational Incentive Pay	0.00	0.00	38,100.00
2026 PROP	Police - Holiday Pay	11.00	36,342.00	399,762.00
2026 PROP	Police - Lieutenants	3.00	127,542.00	382,626.00
2026 PROP	Police - Longevity	0.00	0.00	64,068.00
2026 PROP	Police - Off Duty Pay	0.00	0.00	65,000.00
2026 PROP	Police - Patrol/Detective Bonus Pay	0.00	0.00	26,000.00
2026 PROP	Police - Sergeants	15.00	122,653.00	1,839,795.00
2026 PROP	Police Officer 3	7.00	97,214.00	680,498.00
2026 PROP	Police Officer 4	8.00	105,002.00	840,016.00
2026 PROP	Police Officer 5	12.00	113,417.00	1,361,004.00
2026 PROP	Police Officer 2	4.00	90,033.00	360,132.00
2026 PROP	Teamster - Administrative Assistant	0.00	0.00	72,685.00
2026 PROP	Teamster - Crime Records Clerk	0.00	0.00	70,278.00
2026 PROP	Teamster - Longevity	0.00	0.00	3,990.00
2026 PROP	Teamster - Police Service Aids	1.00	66,396.00	66,396.00
2026 PROP	Teamster - Records Unit Secretary	2.00	66,873.00	133,746.00
10-410-51014	OVERTIME	480,000.00	325,938.00	390,000.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2026 PROP	Overtime	0.00	0.00	390,000.00
10-410-51061	EMPLOYER FICA	135,200.00	122,092.00	155,000.00
10-410-52000	CONTRACTED SERVICES	370,080.00	370,000.00	538,500.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2026 PROP	Adobe Professional Services	15.00	300.00	4,500.00
2026 PROP	Aftermath Biohazard Cleaning (\$300 an occurrence)	1.00	3,000.00	3,000.00
2026 PROP	Axon Complete Suite- Car, Interview, Body, Storage	1.00	250,000.00	250,000.00
2026 PROP	Car Wash Services	12.00	1,200.00	14,400.00
2026 PROP	Fire Alarm Police Facility	1.00	800.00	800.00
2026 PROP	First Responder Grant Assistance	1.00	1,500.00	1,500.00
2026 PROP	Flock Safety	1.00	6,000.00	6,000.00
2026 PROP	Genetec Surveillance Suite	1.00	3,500.00	3,500.00
2026 PROP	Language Line	1.00	5,000.00	5,000.00
2026 PROP	Maintenance and repair Uniform Cintas	12.00	3,000.00	36,000.00
2026 PROP	Mark43 Records Management System Support and Data	1.00	23,000.00	23,000.00
2026 PROP	Meriplex Redundant Fiber Network	12.00	800.00	9,600.00
2026 PROP	PLEAC Accreditation Fees, POWER DMS	1.00	7,500.00	7,500.00
2026 PROP	Power DMS Officer Management Software	1.00	7,500.00	7,500.00
2026 PROP	Power Recall Accreditation	1.00	3,200.00	3,200.00
2026 PROP	PowerTime Police Scheduler	1.00	3,000.00	3,000.00
2026 PROP	PSP CLEAN/NCIC Telecommunication Circuit	1.00	5,500.00	5,500.00
2026 PROP	PTD Email and Web hosting	1.00	2,500.00	2,500.00
2026 PROP	SSI Maintenance Agreement with Whitehall Township-	12.00	10,500.00	126,000.00
2026 PROP	Thermo Scientific TruNarc Warrant Renew (2 yrs)	1.00	4,000.00	4,000.00
2026 PROP	Transunion Financial Background Investigation	1.00	1,000.00	1,000.00
2026 PROP	VIPIR Annual LPR Maintenance	1.00	21,000.00	21,000.00
10-410-52003	LEGAL SERVICE/NON-REIMB	5,000.00	1,500.00	5,000.00
10-410-52004	TELEPHONE	81,000.00	61,990.00	74,100.00

Account Number	Account Name	2025 2025 FINAL	2025 2025 A&E	2026 2026 PROP
Budget Detail				
Budget Code	Description	Units	Price	Amount
2026 PROP	Cell Phone and Mobile Data Connection	12.00	4,200.00	50,400.00
2026 PROP	Gun Range Verizon Phone Line	1.00	500.00	500.00
2026 PROP	Ring Central Internal Phone Network	12.00	1,100.00	13,200.00
2026 PROP	Service Electric Internal T1 Department Internet	1.00	1,000.00	1,000.00
2026 PROP	Verion Mobile Internet LPR Cameras	30.00	200.00	6,000.00
2026 PROP	Verizon Cell Phone Replacement Plan	3.00	1,000.00	3,000.00
10-410-52005	TRAINING/EDUCATION	100,149.10	77,832.00	82,500.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2026 PROP	Basic Act 120 Police Training	4.00	7,000.00	28,000.00
2026 PROP	Criminal Investigation Schools	1.00	4,600.00	4,600.00
2026 PROP	Firearms/Use of Force School (Northern Red)	12.00	1,200.00	14,400.00
2026 PROP	LexusNexis Training Virtual Environment	1.00	7,500.00	7,500.00
2026 PROP	Mandatory ACT 120 In-Service Training	50.00	100.00	5,000.00
2026 PROP	Patrol Tactics, Response, Mental Health	1.00	5,000.00	5,000.00
2026 PROP	Police Management, Supervision, and Leadership	15.00	1,000.00	15,000.00
2026 PROP	Use of Force DeEscalation Training	6.00	500.00	3,000.00
10-410-52012	GENERAL EQUIPMENT MAINT	10,500.00	10,155.00	10,500.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2026 PROP	Davidheiser: Calibration Maintenance Speed Time	1.00	5,000.00	5,000.00
2026 PROP	Ecco Communications: Radio Maintenance	1.00	1,000.00	1,000.00
2026 PROP	Livescan Portable Fingerprint Device Maintenance	1.00	1,000.00	1,000.00
2026 PROP	Portable Breath Test Device: Service	1.00	500.00	500.00
2026 PROP	Unanticipated Repair Expenses	1.00	3,000.00	3,000.00
10-410-52021	LEASE\RENTAL	10,000.00	8,500.00	10,000.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2026 PROP	Photo Copier Leases Per Copy Charge	2.00	5,000.00	10,000.00
10-410-53001	OFFICE SUPPLIES	17,000.00	16,000.00	17,500.00
10-410-53002	POSTAGE	2,500.00	1,741.00	2,500.00
10-410-53003	PRINTING	4,000.00	3,000.00	4,500.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2026 PROP	Business Cards	20.00	35.00	700.00
2026 PROP	Forms, reports, brochures, citations, parking tick	1.00	3,000.00	3,000.00
2026 PROP	Stationary/Envelopes	1.00	300.00	300.00
2026 PROP	Supervisor Academy Manual	5.00	100.00	500.00
10-410-53004	BOOKS & SUBSCRIPTIONS	7,500.00	7,500.00	6,500.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2026 PROP	Boyle Consulting Case law Subscription	1.00	5,000.00	5,000.00
2026 PROP	ICAP Policy Database	1.00	1,000.00	1,000.00
2026 PROP	Subscriptions, Journals, Publications, etc.	1.00	500.00	500.00
10-410-53005	K-9 SUPPLIES	1,004.00	0.00	1,004.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2026 PROP	Insurance: mortality and veterinary coverage	1.00	1.00	1.00
2026 PROP	K-9 Training Instructor: Annual Contract	1.00	1.00	1.00
2026 PROP	Miscellaneous K9 Expenses	1.00	1,000.00	1,000.00
2026 PROP	Training equipment, certifications, and supplies i	1.00	1.00	1.00

Budget Book Format

For Fiscal: 2026 Period Ending: 12/31/2026

Account Number	Account Name	2025 2025 FINAL	2025 2025 A&E	2026 2026 PROP
2026 PROP	Veterinarian/Healthcare Cost		1.00	1.00
10-410-53006	UNIFORMS	85,000.00	65,000.00	73,000.00
Budget Detail				
Budget Code	Description		Units	Price
2026 PROP	Uniform BDU, Equipped Personnel, Civilian, etc.		1.00	5,000.00
2026 PROP	Uniform Maintenance Contractual Agreement '26		1.00	12,000.00
2026 PROP	Uniform Purchase: CBA Initial Patrol Officer		4.00	4,000.00
2026 PROP	Uniform, Outerwear, Duty Gear, Boot Replacement		50.00	800.00
				40,000.00
10-410-53007	PHOTO SUPPLIES	19,500.00	14,000.00	33,000.00
Budget Detail				
Budget Code	Description		Units	Price
2026 PROP	Crime Scene Processing Supplies, Equipment		1.00	3,000.00
2026 PROP	Criminal Investigation Equipment and Expenses		1.00	1,000.00
2026 PROP	CSPU HEPA Filter Station Processing		1.00	1,000.00
2026 PROP	Lexis Nexus Accurint Virtual Crime Center		1.00	7,900.00
2026 PROP	Magnet Forensics GrayKey License- Cell Phone Inv		1.00	11,600.00
2026 PROP	Technology , Software, Cellebrite Renewal		1.00	8,500.00
				8,500.00
10-410-53008	GUN RANGE SUPPLIES	55,548.13	50,000.00	63,000.00
Budget Detail				
Budget Code	Description		Units	Price
2026 PROP	Chemical and Less Lethal Munitions		1.00	6,000.00
2026 PROP	Firearms Cleaning Supplies		1.00	500.00
2026 PROP	Firearms/Use of Force Instructor School VTAC		1.00	12,000.00
2026 PROP	Pistol Ammo: Training, Qualifications, Etc.		1.00	13,000.00
2026 PROP	Range Improvements		1.00	20,000.00
2026 PROP	Rifle Ammo: Training, Qualifications, Etc.		1.00	10,000.00
2026 PROP	Shotgun Ammo: Training, Qualifications, Etc.		1.00	500.00
2026 PROP	Training Aids and Range Safety Equipment		1.00	1,000.00
				1,000.00
10-410-53009	FIRST AID SUPPLIES	9,000.00	6,500.00	9,000.00
Budget Detail				
Budget Code	Description		Units	Price
2026 PROP	First Aid Kits, A.E.D. batteries/pads, Trauma Kits		1.00	9,000.00
				9,000.00
10-410-53026	SUPPLIES - ERT	33,000.00	30,000.00	42,200.00
Budget Detail				
Budget Code	Description		Units	Price
2026 PROP	MERT Protective Helmet- Paraclete		1.00	1,400.00
2026 PROP	Pistol Ammo: Training, Qualifications, Etc.		1.00	6,000.00
2026 PROP	Replacement Duty Rifle		7.00	2,800.00
2026 PROP	Replacement Exterior Ballistics Vests Gear		1.00	7,200.00
2026 PROP	Rifle Ammo: Training, Qualifications, Etc.		1.00	8,000.00
				8,000.00
10-410-54001	EQUIPMENT REPLACEMENT	33,000.00	30,000.00	29,000.00
Budget Detail				
Budget Code	Description		Units	Price
2026 PROP	Bullet Resistant Vest Replacement		7.00	1,200.00
2026 PROP	Misc Upgrade or Replacement		1.00	11,800.00
2026 PROP	Replacement Gas Mask		7.00	800.00
2026 PROP	Tracker Speed Timing In Car		2.00	1,600.00
				3,200.00
10-410-57001	DUES/CONF/TRAVEL	30,500.00	20,000.00	35,000.00
Budget Detail				
Budget Code	Description		Units	Price
2026 PROP	AAPP Polygraph Certification Conference		1.00	2,000.00
2026 PROP	Accident Reconstruction Conference and Membership		5.00	1,000.00
2026 PROP	ASUCRP Conference (NIBRS)		2.00	2,500.00
				5,000.00

Account Number	Account Name	2025 2025 FINAL	2025 2025 A&E	2026 2026 PROP
2026 PROP	FBI National Academy Conference Training	1.00	2,000.00	2,000.00
2026 PROP	IACP Membership Annual Conference	2.00	2,500.00	5,000.00
2026 PROP	Lehigh County Chiefs of Police Association	2.00	50.00	100.00
2026 PROP	Lodging, Travel, Substinence in accordance CBA	1.00	5,000.00	5,000.00
2026 PROP	NSSF Conference and Procurement	3.00	1,500.00	4,500.00
2026 PROP	PA Chief of Police Association	2.00	500.00	1,000.00
2026 PROP	PLEAC Conference	3.00	500.00	1,500.00
2026 PROP	Police Executive Research Forum	1.00	500.00	500.00
2026 PROP	Prisoner Transports/Extraditions	1.00	1,400.00	1,400.00
2026 PROP	SRO Association Membership and Conference	2.00	1,000.00	2,000.00
10-410-57002	MISC EXPENSES	22,000.00	20,000.00	22,000.00
Budget Detail				
Budget Code	Description		Units	Price
2026 PROP	Community Outreach Initiatives		1.00	1,000.00
2026 PROP	Police Program Dues, Uniforms, etc		1.00	2,000.00
2026 PROP	Police Youth Academies		1.00	5,000.00
2026 PROP	Unanticipated Expenses		1.00	14,000.00
Total Expense:		8,301,128.23	7,887,191.00	8,587,396.00
Total Department: 410 - POLICE:		8,301,128.23	7,887,191.00	8,587,396.00

FIRE BUREAU



Account Number	Account Name	2025 2025 FINAL	2025 2025 A&E	2026 2026 PROP
Department: 413 - FIRE Expense				
10-413-51011	REGULAR EMPLOYEES	273,235.00	270,145.00	301,123.00
Budget Detail				
Budget Code	Description		Units	Price
2026 PROP	Administrative Assistant		0.00	0.00
2026 PROP	Fire Chief		0.00	0.00
2026 PROP	Fire Inspector		0.00	0.00
2026 PROP	Fire Inspector		0.00	0.00
2026 PROP	Health Insurance Rebate		12.00	568.00
2026 PROP	Longevity		0.00	0.00
10-413-51061	EMPLOYER FICA	20,902.48	19,600.00	23,035.91
Budget Detail				
Budget Code	Description		Units	Price
2026 PROP	FICA - Employer		301,123.	0.08
10-413-52000	CONTRACTED SERVICES	300,000.00	320,000.00	330,000.00
Budget Detail				
Budget Code	Description		Units	Price
2026 PROP	Increase Stipend Program for new members		1.00	30,000.00
2026 PROP	Stipend - Call Volume		1,400.00	50.00
2026 PROP	Stipends - Annual Program Budget		0.00	0.00
10-413-52004	TELEPHONE	31,180.00	17,854.00	31,180.00
Budget Detail				
Budget Code	Description		Units	Price
2026 PROP	Line for Fire Communications		0.00	0.00
2026 PROP	Other Phone/Communications		0.00	0.00
2026 PROP	Phones - Ring Systems		0.00	0.00
2026 PROP	T-1 Line		12.00	640.00
10-413-52005	TRAINING/EDUCATION	27,000.00	10,000.00	27,000.00
10-413-52012	GENERAL EQUIPMENT MAINT	25,212.00	12,000.00	25,212.00
10-413-52016	HYDRANT RENTAL	64,000.00	63,000.00	64,000.00
Budget Detail				
Budget Code	Description		Units	Price
2026 PROP	Hydrant Rental - NBMA		4.00	16,000.00
10-413-53001	OFFICE SUPPLIES	6,500.00	6,046.00	5,000.00
10-413-53002	POSTAGE	1,000.00	694.00	1,000.00
10-413-53003	PRINTING	1,000.00	750.00	1,000.00
Budget Detail				
Budget Code	Description		Units	Price
2026 PROP	Mailing for Fire Inspection, packages and business		1.00	1,000.00
10-413-53006	UNIFORMS	8,000.00	4,500.00	8,000.00
10-413-54001	EQUIPMENT REPLACEMENT	47,690.91	35,000.00	63,630.91
Budget Detail				
Budget Code	Description		Units	Price
2026 PROP	200' Life Rescue Rope #36		2.00	500.00
2026 PROP	90 degree angle flashlights w/ charger for 35		8.00	185.00
2026 PROP	AMD Screw Lock Caribiner #36		10.00	50.00
2026 PROP	Body Mount Scene Lights #36		8.00	500.00
2026 PROP	Chear cutter kit #39		1.00	400.00
2026 PROP	Fire Cloak Blanket #37		1.00	1,500.00
2026 PROP	Fire Rake #38		4.00	100.00
2026 PROP	Flood light R-36 and E-36		6.00	800.00
2026 PROP	Halligan Bar for station 38		2.00	250.00
2026 PROP	Hose Adapters for 36		10.00	200.00

Account Number	Account Name	2025 2025 FINAL	2025 2025 A&E	2026 2026 PROP
2026 PROP	Hose washer for 35	1.00	2,500.00	2,500.00
2026 PROP	Hurst Battery Charger	1.00	750.00	750.00
2026 PROP	hydrant adapter 6" F NST to Stortz 4"for 36	10.00	270.00	2,700.00
2026 PROP	Hydrant Tool Bags #39	2.00	50.00	100.00
2026 PROP	Imported Budget Adjustment: station 36 antenna ins	0.00	0.00	1,300.00
2026 PROP	Imported Budget Adjustment: vcb 30n Adjustment	0.00	0.00	3,550.91
2026 PROP	Inline 1.5' pressure gauge #37	1.00	300.00	300.00
2026 PROP	Iron Set #36	4.00	500.00	2,000.00
2026 PROP	IADDER 900-A series #38	1.00	1,500.00	1,500.00
2026 PROP	Maestro Descender #36	2.00	1,000.00	2,000.00
2026 PROP	Mcload Rake #38	4.00	75.00	300.00
2026 PROP	Medical Supplies for 35	1.00	5,000.00	5,000.00
2026 PROP	Motorola minitor safe pagers for 35	10.00	460.00	4,600.00
2026 PROP	Nozzle Holders for Station 38	2.00	600.00	1,200.00
2026 PROP	Portable Honda generator 3000 for 38	1.00	3,000.00	3,000.00
2026 PROP	Rocket Tower Light #39,38	2.00	1,000.00	2,000.00
2026 PROP	Rogue Hoe Rake #38	2.00	100.00	200.00
2026 PROP	Speedy Dry	4.00	2,000.00	8,000.00
2026 PROP	Spitz Lift Crane # 37	1.00	1,500.00	1,500.00
2026 PROP	Stat pack G3 holds medical supplies for 35	10.00	250.00	2,500.00
2026 PROP	Stihl Chainsaw MS 271 #37	1.00	250.00	250.00
2026 PROP	Vehicle winch kit Brush 37	1.00	1,200.00	1,200.00
2026 PROP	Water Can #38	2.00	200.00	400.00
2026 PROP	Water Can Harness #38	2.00	100.00	200.00
10-413-56007	FIRE STATIONS	59,050.00	59,050.00	59,050.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2026 PROP	Egypt Fire Station	0.00	0.00	11,000.00
2026 PROP	Fullerton Fire Station	0.00	0.00	14,000.00
2026 PROP	Hokendauqua Fire Station	0.00	0.00	11,000.00
2026 PROP	Laurel Fire Station	0.00	0.00	8,700.00
2026 PROP	Laurel Heating - Per Agreement	0.00	0.00	3,350.00
2026 PROP	West Catasauqua Fire Station	0.00	0.00	11,000.00
10-413-57001	DUES/CONF/TRAVEL	50,000.00	45,953.00	43,000.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2026 PROP	I pad payments for cad system on trucks	1.00	5,000.00	5,000.00
2026 PROP	Dues for magazines	1.00	1,500.00	1,500.00
2026 PROP	Dues for memberships	1.00	2,500.00	2,500.00
2026 PROP	Emergency reporting renewal	1.00	10,000.00	10,000.00
2026 PROP	First due mapping and inspection program	1.00	24,000.00	24,000.00
10-413-57003	LENGTH OF SERV TRANSFER	50,000.00	50,000.00	50,000.00
10-413-57011	VFRA ST AID EXP	187,000.00	202,325.00	202,325.00
Total Expense:		1,151,770.39	1,116,917.00	1,234,556.82
Total Department: 413 - FIRE:		1,151,770.39	1,116,917.00	1,234,556.82

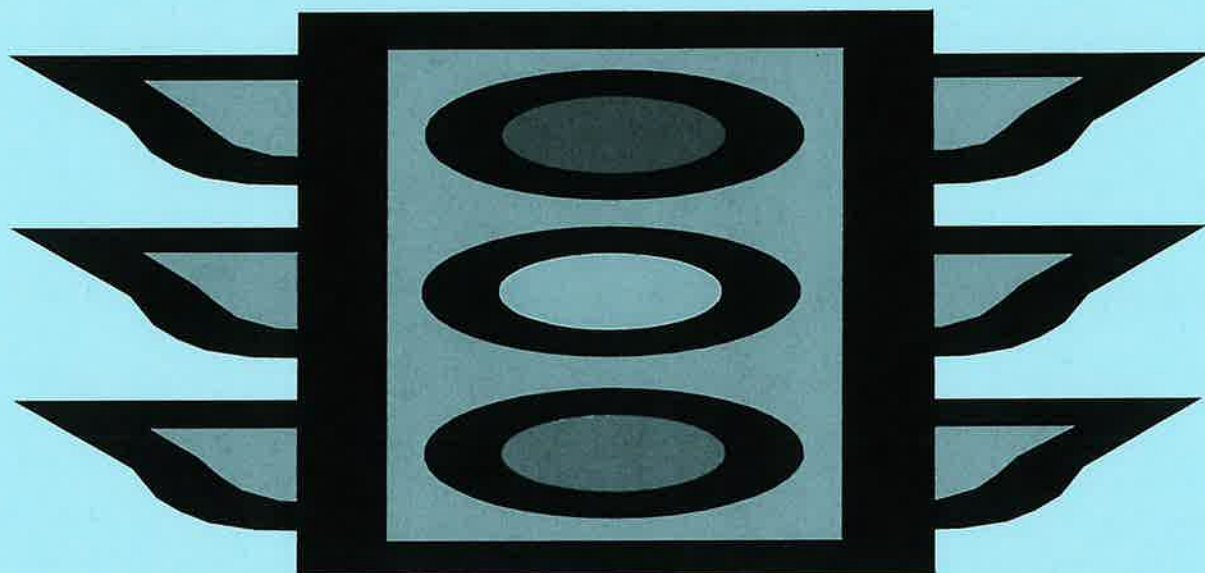
DEVELOPMENT BUREAU



Account Number	Account Name	2025 2025 FINAL	2025 2025 A&E	2026 2026 PROP
Department: 416 - DEVELOPMENT				
Expense				
10-416-51011	REGULAR EMPLOYEES	691,049.36	687,000.00	727,519.00
Budget Detail				
Budget Code	Description		Units	Price
2026 PROP	Bureau Chief of Development		0.00	0.00
2026 PROP	Clerk/Steno 2		0.00	0.00
2026 PROP	Codes Inspectors		2.00	71,032.00
2026 PROP	Development Clerk 2		0.00	0.00
2026 PROP	Engineering Assistant		0.00	0.00
2026 PROP	Engineering Liaison		0.00	0.00
2026 PROP	Health Insurance Rebates		12.00	3,166.00
2026 PROP	Longevity		0.00	0.00
2026 PROP	Permits Clerk		0.00	0.00
2026 PROP	Zoning & Codes Enforcement Officer		0.00	0.00
10-416-51013	ZONING & PLANNING	10,800.00	10,386.00	10,800.00
Budget Detail				
Budget Code	Description		Units	Price
2026 PROP	Zoning Hearing Board		900.00	12.00
10-416-51014	OVERTIME	12,000.00	17,500.00	15,000.00
Budget Detail				
Budget Code	Description		Units	Price
2026 PROP	Overtime		0.00	0.00
10-416-51061	EMPLOYER FICA	54,609.45	56,198.00	57,628.90
Budget Detail				
Budget Code	Description		Units	Price
2026 PROP	FICA - Employer		753,319.	0.08
10-416-52000	CONTRACTED SERVICES	13,150.00	13,150.00	13,050.00
Budget Detail				
Budget Code	Description		Units	Price
2026 PROP	Plann Comm Stipend 7 memb//2 Alt. \$150.00 mtg.		0.00	0.00
10-416-52003	LEGAL SERVICE/NON-REIMB	55,000.00	58,707.00	55,000.00
Budget Detail				
Budget Code	Description		Units	Price
2026 PROP	Building Code Appeals Board, ZHB, and Codes Enforc		0.00	0.00
10-416-52004	TELEPHONE	7,020.00	6,350.00	6,920.00
Budget Detail				
Budget Code	Description		Units	Price
2026 PROP	Ring Central Service		12.00	160.00
2026 PROP	Verizon Service cell phones, tablets \$370.00/mo.		0.00	0.00
10-416-52006	ENGINEERING/NON-REIMB	100,000.00	95,133.00	70,000.00
Budget Detail				
Budget Code	Description		Units	Price
2026 PROP	General Consulting Bureau Issues		0.00	0.00
2026 PROP	Sewage Enforcement Officer		0.00	0.00
2026 PROP	Storm Facility Inspections carryover 2025		0.00	0.00
2026 PROP	Traffic Engineering - Bureau Issues		0.00	0.00
10-416-52009	CONSULTANT SERVICES/FEES	463,000.00	250,453.00	308,000.00
Budget Detail				
Budget Code	Description		Units	Price
2026 PROP	PA UCC Construction Inspection Services		0.00	0.00
2026 PROP	Service Policies/Software; support,adobe		0.00	0.00

Account Number	Account Name	2025 2025 FINAL	2025 2025 A&E	2026 2026 PROP
2026 PROP	Signal Enhancement Testing per Ordinance 2477 - Ne	0.00	0.00	1,500.00
2026 PROP	Stenographic Services	0.00	0.00	4,000.00
2026 PROP	Virtual sharing site	0.00	0.00	4,000.00
2026 PROP	Weed Cutting Codes enf. vector	0.00	0.00	20,000.00
2026 PROP	Zoning Inspection Services	0.00	0.00	25,000.00
10-416-52021	LEASE\RENTAL	8,282.00	8,282.00	8,282.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2026 PROP	Imported Budget Adjustment: 2022 PO ROLLOVER TO 20	0.00	0.00	1,282.00
2026 PROP	Lease of GIS Equipment	0.00	0.00	7,000.00
10-416-53001	OFFICE SUPPLIES	18,500.00	17,000.00	18,600.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2026 PROP	Car Wash Blanket PO	0.00	0.00	100.00
2026 PROP	Employee Hi Vis Clothing	0.00	0.00	500.00
2026 PROP	General Office Supplies	0.00	0.00	4,500.00
2026 PROP	GIS ArcView Lic Renewal	0.00	0.00	1,000.00
2026 PROP	Ink Cartridges	0.00	0.00	3,000.00
2026 PROP	Literature/Code Books	0.00	0.00	2,000.00
2026 PROP	One Call Marking supplies	0.00	0.00	1,000.00
2026 PROP	Printing Costs - incld new citation reqmnts	0.00	0.00	6,000.00
2026 PROP	window blinds	0.00	0.00	500.00
10-416-53002	POSTAGE	13,000.00	9,722.00	13,000.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2026 PROP	Curb and Sidewalk, Zoning Notices, Planning and Pe	0.00	0.00	13,000.00
10-416-54001	EQUIPMENT REPLACEMENT	8,024.84	8,025.00	8,424.84
Budget Detail				
Budget Code	Description	Units	Price	Amount
2026 PROP	Desktop PC Replacements Other Equip per Meriplot	0.00	0.00	5,000.00
2026 PROP	File Cabinets (3)	0.00	0.00	1,000.00
2026 PROP	Imported Budget Adjustment: Edwards portion of the	0.00	0.00	1,924.84
2026 PROP	Printer replacements	0.00	0.00	500.00
10-416-57001	DUES/CONF/TRAVEL	7,200.00	4,500.00	7,200.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2026 PROP	Conferences/Travel/Training	0.00	0.00	2,500.00
2026 PROP	Dues/Memberships/Certifications	0.00	0.00	700.00
2026 PROP	Subscriptions/PA One Call Membership	0.00	0.00	4,000.00
Total Expense:		1,461,635.65	1,242,406.00	1,319,424.74
Total Department: 416 - DEVELOPMENT:		1,461,635.65	1,242,406.00	1,319,424.74

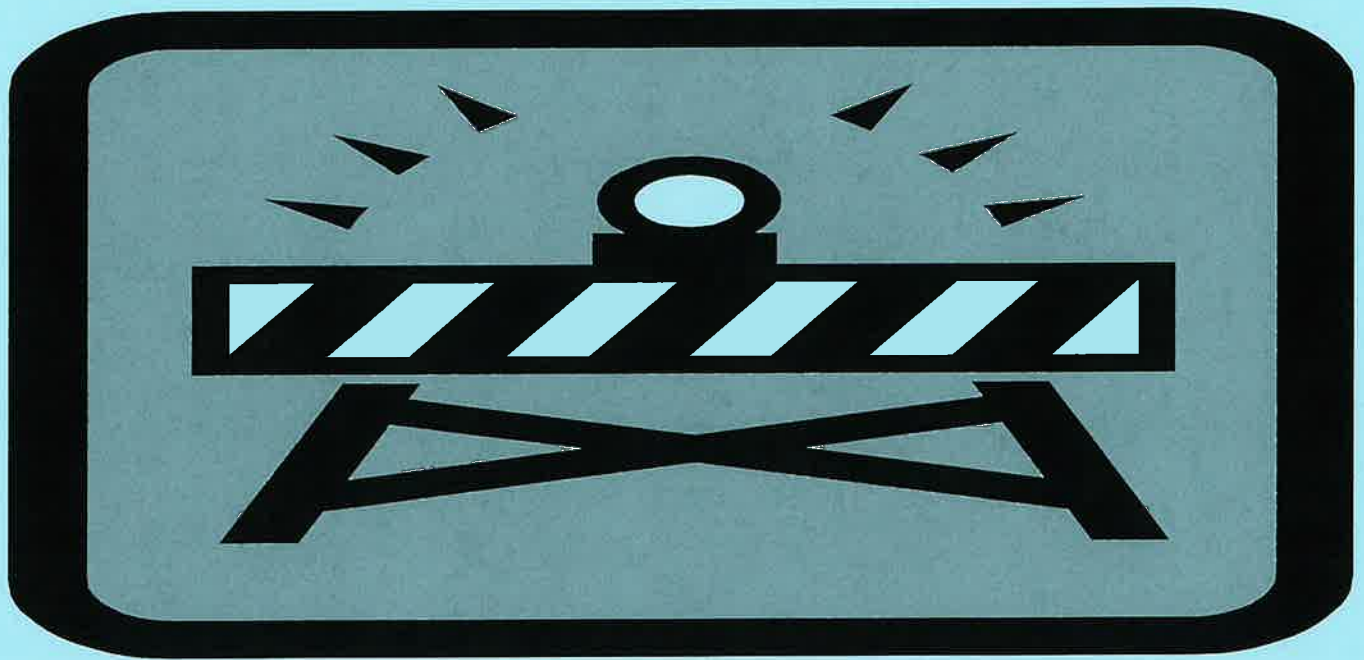
TRAFFIC CONTROL
DIVISION



Account Number	Account Name	2025 2025 FINAL	2025 2025 A&E	2026 2026 PROP
Department: 417 - TRAFFIC CONTROL				
Expense				
10-417-51011	REGULAR EMPLOYEES	144,391.00	143,513.00	147,452.00
Budget Detail				
Budget Code	Description		Units	Price
2026 PROP	Division Chief		0.00	0.00
2026 PROP	Longevity		0.00	0.00
2026 PROP	Sign Technician		0.00	0.00
10-417-51014	OVERTIME	12,000.00	2,729.00	12,000.00
Budget Detail				
Budget Code	Description		Units	Price
2026 PROP	EMPLOYEE 1 OVERTIME		0.00	0.00
2026 PROP	EMPLOYEE 2 OVERTIME		0.00	0.00
10-417-51061	EMPLOYER FICA	11,963.91	10,600.00	12,198.08
Budget Detail				
Budget Code	Description		Units	Price
2026 PROP	FICA- Employer		159,452.	0.08
10-417-52007	UTILITIES	1,200.00	969.00	1,200.00
Budget Detail				
Budget Code	Description		Units	Price
2026 PROP	CHRISTMAS LIGHTING ELECTRIC BILLS PPL		0.00	0.00
10-417-52008	RADIO MAINTENANCE	10,000.00	4,500.00	10,000.00
Budget Detail				
Budget Code	Description		Units	Price
2026 PROP	BILLS FOR CONTRACTED WORK ON POLICE FIRE FIRE POLI		0.00	0.00
10-417-52017	STREET LIGHTING	20,500.00	31,000.00	11,500.00
Budget Detail				
Budget Code	Description		Units	Price
2026 PROP	20 NEW STYLE POLE BRACKETS @ \$80.00 EACH		20.00	80.00
2026 PROP	SEASONAL WORK		0.00	0.00
2026 PROP	SUPPLIES FOR CHRISTMAS & HOLIDAY DECORATIONS -NEW		0.00	0.00
10-417-52018	TRAFFIC SIGNAL MAINT	24,000.00	18,348.00	24,000.00
Budget Detail				
Budget Code	Description		Units	Price
2026 PROP	ELECTRIC BILLS FOR ALL TRAFFIC LIGHTS		0.00	0.00
10-417-53010	TRAFFIC LIGHTS SUPPLIES	500.00	0.00	500.00
Budget Detail				
Budget Code	Description		Units	Price
2026 PROP	SUPPLIES FOR TRAFFIC SIGNALS & SCHOOL FLASHERS WOR		0.00	0.00
10-417-53011	RADIOS & BATTERIES	8,000.00	2,500.00	8,000.00
Budget Detail				
Budget Code	Description		Units	Price
2026 PROP	SUPPLIES FOR POLICE FIRE PW RADIOS LIGHTING FLASHL		0.00	0.00
10-417-53022	STREET MARKING MATL	75,200.00	50,000.00	75,200.00
Budget Detail				
Budget Code	Description		Units	Price
2026 PROP	SHORT & LONG STREET LINE PAINTING DONE BY CONTRAC		0.00	0.00
2026 PROP	CHESTNUT ST RAIL TRAIL THERMO		0.00	0.00
2026 PROP	PAINT SUPPLIES FOR WORK DONE BY TOWNSHIP		0.00	0.00
2026 PROP	POLICE VASCAR NEW LOCATIONS		0.00	0.00
2026 PROP	THERMOPLASTIC REPLACE - VARIOUS WORN LOCATIONS		0.00	0.00

Account Number	Account Name	2025 2025 FINAL	2025 2025 A&E	2026 2026 PROP
10-417-53023	SIGN MATERIALS	40,657.60	25,000.00	40,657.60
Budget Detail				
Budget Code	Description	Units	Price	Amount
2026 PROP	ADOBE PRO	0.00	0.00	237.60
2026 PROP	Imported Budget Adjustment: NO PARKING SIGNS, R8-3	0.00	0.00	150.00
2026 PROP	Imported Budget Adjustment: NO PARKING SIGNS, R8-3	0.00	0.00	240.00
2026 PROP	Imported Budget Adjustment: SHIPPING Adjustment	0.00	0.00	30.00
2026 PROP	NEW SIGNS FOR WEEKLY FOR SWEEPING SIGN	0.00	0.00	3,000.00
2026 PROP	SIGNS,POSTS,HARDWARE,TOOLS & MATERIALS FOR SIGN SH	0.00	0.00	37,000.00
10-417-54001	EQUIPMENT REPLACEMENT	7,580.00	6,850.00	4,080.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2026 PROP	2 HONDA GEN EV 3000 IS - TRAFFIC LIGHTS	0.00	0.00	3,000.00
2026 PROP	INTERNET ACCESS FEE FOR SIGN SHOP TABLET	12.00	40.00	480.00
2026 PROP	TOOL REPLACEMENT	0.00	0.00	600.00
10-417-57001	DUES/CONF/TRAVEL	200.00	0.00	200.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2026 PROP	DUES CONFERENCE & TRAVEL	0.00	0.00	200.00
Total Expense:		356,192.51	296,009.00	346,987.68
Total Department: 417 - TRAFFIC CONTROL:		356,192.51	296,009.00	346,987.68

PUBLIC WORKS BUREAU

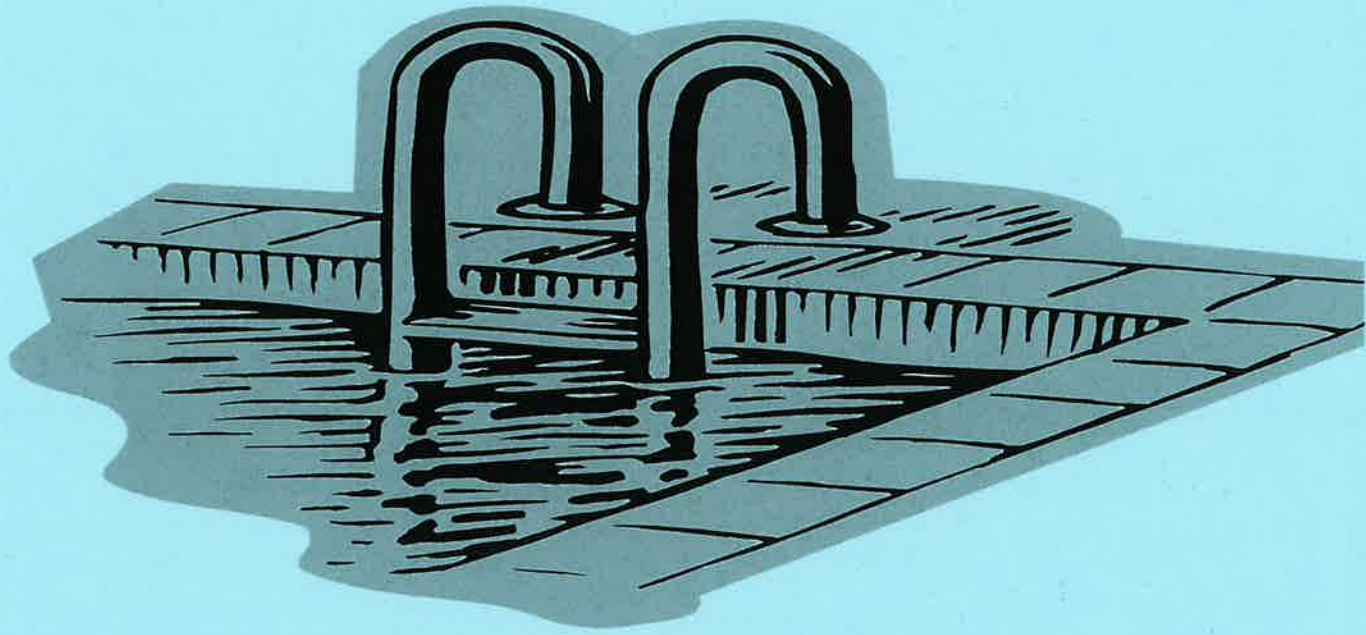


Account Number	Account Name	2025 2025 FINAL	2025 2025 A&E	2026 2026 PROP
Department: 430 - PUBLIC WORKS				
Expense				
10-430-51011	REGULAR EMPLOYEES	2,597,710.00	2,562,710.00	2,731,195.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2026 PROP	Bureau Chief - Public Works	0.00	0.00	124,016.00
2026 PROP	Equipment Operators 1	4.00	72,675.00	290,700.00
2026 PROP	Equipment Operators 2	3.00	71,032.00	213,096.00
2026 PROP	Equipment Operators 3	2.00	68,578.00	137,156.00
2026 PROP	Health Insurance Rebates	12.00	15,454.00	185,448.00
2026 PROP	Inventory Control Clerk	1.00	65,520.00	65,520.00
2026 PROP	Longevity	0.00	0.00	27,553.00
2026 PROP	Maintenance Men 1	3.00	65,520.00	196,560.00
2026 PROP	Maintenance Men 2	7.00	64,293.00	450,051.00
2026 PROP	Mechanic - Chief Mechanic	1.00	83,637.00	83,637.00
2026 PROP	Mechanics - General	4.00	79,123.00	316,492.00
2026 PROP	Public Works Clerk	1.00	62,421.00	62,421.00
2026 PROP	Skilled Tradesmen	5.00	72,675.00	363,375.00
2026 PROP	Supervisors	2.00	97,315.00	194,630.00
2026 PROP	Weekend Duty	395.00	52.00	20,540.00
10-430-51012	PARTTIME EMPLOYEES	24,000.00	28,184.00	30,000.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2026 PROP	Recycling Center/Cameron Tract	1,500.00	16.00	24,000.00
2026 PROP	Seasonal Student Work	2.00	3,000.00	6,000.00
10-430-51014	OVERTIME	150,000.00	102,543.00	150,000.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2026 PROP	Base Repair/Paving	0.00	0.00	35,000.00
2026 PROP	Community Service Events	0.00	0.00	5,000.00
2026 PROP	Emergency Call Out	0.00	0.00	10,000.00
2026 PROP	Grass Maintenance/Other	0.00	0.00	20,000.00
2026 PROP	Winter Call Out	0.00	0.00	80,000.00
10-430-51061	EMPLOYER FICA	212,035.82	203,806.00	222,706.42
Budget Detail				
Budget Code	Description	Units	Price	Amount
2026 PROP	FICA - Employer	2,911.19	0.08	222,706.42
10-430-52004	TELEPHONE	9,000.00	6,734.00	9,000.00
10-430-52007	UTILITIES	211,317.16	214,967.00	211,317.16
10-430-52010	CONTR SERV/VEHICLE EQUIP	94,951.90	82,490.00	94,951.90
Budget Detail				
Budget Code	Description	Units	Price	Amount
2026 PROP	Contracted Equipment Repairs	0.00	0.00	80,000.00
2026 PROP	Imported Budget Adjustment: Blanket PO for Car Was	0.00	0.00	200.00
2026 PROP	Imported Budget Adjustment: Monthly Fee for EKOS C	0.00	0.00	80.00
2026 PROP	Imported Budget Adjustment: UNIT 3506 BODY LABOR A	0.00	0.00	1,500.00
2026 PROP	Imported Budget Adjustment: UNIT 3506 PAINT LABOR	0.00	0.00	360.00
2026 PROP	Imported Budget Adjustment: UNIT 3506 PAINT SUPPLI	0.00	0.00	252.00
2026 PROP	Imported Budget Adjustment: UNIT 3506 PARTS Adjust	0.00	0.00	2,559.90
2026 PROP	Repair Recycling Center Roll Offs	0.00	0.00	10,000.00
10-430-52011	CONTR SERV/EQUIP RENTAL	30,000.00	0.00	30,000.00
10-430-52013	BLDG/BLDG MAINTENANCE	273,685.55	271,016.00	254,840.00

Account Number	Account Name	2025 2025 FINAL	2025 2025 A&E	2026 2026 PROP
Budget Detail				
Budget Code	Description		Units	Price
				Amount
2026 PROP	Genatech Swipe system		0.00	0.00
2026 PROP	Generator platform		0.00	0.00
2026 PROP	Gym Flooring		0.00	0.00
2026 PROP	Jenitorial - Building	10,500.0	12.00	126,000.00
2026 PROP	kistler		0.00	0.00
2026 PROP	Meisner Boiler repair		0.00	0.00
2026 PROP	Meisner HVAC Admin/ police Agreement/Public works		0.00	0.00
2026 PROP	NAM Exterminating	320.00	12.00	3,840.00
2026 PROP	Oaesys service contract		0.00	0.00
2026 PROP	Other Building Services		0.00	0.00
2026 PROP	Other Janitorial	500.00	12.00	6,000.00
2026 PROP	police/admin pipe repair		0.00	0.00
2026 PROP	Proasys water treatment		0.00	0.00
2026 PROP	Schindler Elevator Contract		0.00	0.00
2026 PROP	Whitehall Township Alarm Systems		0.00	0.00
10-430-52020	LANDFILL	4,487,968.00	4,391,774.00	4,567,896.00
Budget Detail				
Budget Code	Description		Units	Price
				Amount
2026 PROP	Christmas Tree Collection		0.00	0.00
2026 PROP	First Regional - Grass/Leaves/Yard Waste		0.00	0.00
2026 PROP	Leaf Collection		0.00	0.00
2026 PROP	MSW - Collection		0.00	0.00
2026 PROP	MSW - Disposal		0.00	0.00
2026 PROP	Recycling - Collection		0.00	0.00
2026 PROP	Recycling - Disposal		0.00	0.00
2026 PROP	Replenish Toters	12.00	1,000.00	12,000.00
10-430-53001	OFFICE SUPPLIES	5,000.00	7,500.00	6,000.00
10-430-53006	UNIFORMS	16,925.00	16,500.00	16,525.00
Budget Detail				
Budget Code	Description		Units	Price
				Amount
2026 PROP	Coveralls		0.00	0.00
2026 PROP	Mechanic Uniforms	100.00	52.00	5,200.00
2026 PROP	new employee sweatshirt/shirts/jackets		0.00	0.00
2026 PROP	Other Uniform - Gloves, Vests, Etc.		0.00	0.00
2026 PROP	Uniform Allowance	39.00	175.00	6,825.00
10-430-53012	EQUIPMENT REPAIR	273,059.01	310,798.00	350,000.00
Budget Detail				
Budget Code	Description		Units	Price
				Amount
2026 PROP	EQUIPMENT REPAIR		0.00	0.00
10-430-53013	ROAD BUILDING & MAINTENANCE	155,244.13	135,000.00	115,000.00
Budget Detail				
Budget Code	Description		Units	Price
				Amount
2026 PROP	Road Building Maintenance		0.00	0.00
2026 PROP	Road/traffic Infrastructure study		0.00	0.00
10-430-53014	CUSTODIAL SUPPLIES	10,000.00	7,289.00	10,000.00
10-430-53015	FUEL/OIL/ANTI-FREEZE	421,815.65	257,000.00	421,815.65
Budget Detail				
Budget Code	Description		Units	Price
				Amount
2026 PROP	Diesel Fuel		0.00	0.00
2026 PROP	Gasoline Unleaded		0.00	0.00
2026 PROP	Imported Budget Adjustment: Blanket PO for Diesel		0.00	0.00
2026 PROP	Imported Budget Adjustment: Blanket PO for Unleade		0.00	0.00

Account Number	Account Name	2025 2025 FINAL	2025 2025 A&E	2026 2026 PROP
2026 PROP	Lubricating Oils/Anti Freeze		0.00	3,300.00
10-430-53016	TIRES & TIRE MAINTENANCE	50,000.00	28,204.00	50,000.00
10-430-53019	SNOW REMOVAL	411,499.24	350,000.00	335,368.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2026 PROP	Road Salt	3,700.00	90.64	335,368.00
10-430-53020	RECYCLING SUPPLIES	1,600.00	1,080.00	1,600.00
10-430-53021	BUILDING SUPPLIES	35,000.00	29,172.00	35,000.00
10-430-54001	EQUIPMENT REPLACEMENT	32,599.00	23,835.00	34,099.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2026 PROP	Air jacks	0.00	0.00	3,600.00
2026 PROP	Blower replacement	0.00	0.00	350.00
2026 PROP	Cap puller set	0.00	0.00	2,000.00
2026 PROP	chainsaw replacement	0.00	0.00	1,000.00
2026 PROP	Diagnostic tablet "Replacement"	0.00	0.00	3,700.00
2026 PROP	hydraulic hand pump	0.00	0.00	900.00
2026 PROP	Parts washer	0.00	0.00	3,500.00
2026 PROP	Scanning Equipment/Technology	0.00	0.00	4,799.00
2026 PROP	Service Truck Tools	0.00	0.00	2,000.00
2026 PROP	Skilled Trades/Mechancis Tool Allowance	0.00	0.00	4,500.00
2026 PROP	Small Equipment Replacement	0.00	0.00	3,000.00
2026 PROP	Transmission Jack	0.00	0.00	4,500.00
2026 PROP	Weed wacker Replacement	0.00	0.00	250.00
10-430-57001	DUES/CONF/TRAVEL	7,500.00	13,500.00	28,500.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2026 PROP	CDL TESTING	3.00	5,500.00	16,500.00
2026 PROP	School/Conferences	0.00	0.00	12,000.00
Total Expense:		9,510,910.46	9,044,102.00	9,705,814.13
Total Department: 430 - PUBLIC WORKS:		9,510,910.46	9,044,102.00	9,705,814.13

RECREATION BUREAU



Account Number	Account Name	2025 2025 FINAL	2025 2025 A&E	2026 2026 PROP
Department: 450 - RECREATION				
Expense				
10-450-51011	REGULAR EMPLOYEES	564,994.96	568,031.00	635,525.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2026 PROP	Equipment Operator 1	1.00	72,675.00	72,675.00
2026 PROP	Health Insurance Rebates	12.00	4,676.00	56,112.00
2026 PROP	Longevity	0.00	0.00	5,250.00
2026 PROP	Recreation - Groundskeepers	3.00	65,520.00	196,560.00
2026 PROP	Recreation - Pool Technician	1.00	68,578.00	68,578.00
2026 PROP	Recreation Director	0.00	0.00	91,000.00
2026 PROP	Recreation -Skilled Trademen	2.00	72,675.00	145,350.00
10-450-51012	PARTTIME EMPLOYEES	150,475.00	155,144.00	155,647.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2026 PROP	Aquatic Bonus for Hours Worked	4,350.00	2.00	8,700.00
2026 PROP	Aquatics Director	800.00	25.00	20,000.00
2026 PROP	Camp Counselors \$14/hr	6.00	2,833.00	16,998.00
2026 PROP	Camp Whitehall Director	0.00	0.00	15,350.00
2026 PROP	Lifeguards \$15/Head Guards \$17	17.00	3,447.00	58,599.00
2026 PROP	Pool Managers \$19/hr	6.00	3,500.00	21,000.00
2026 PROP	Summer Maintenance	3.00	5,000.00	15,000.00
10-450-51014	OVERTIME	18,000.00	21,589.00	22,500.00
10-450-51061	EMPLOYER FICA	56,110.46	56,089.00	62,245.91
Budget Detail				
Budget Code	Description	Units	Price	Amount
2026 PROP	FICA - Employer	813,672.	0.08	62,245.91
10-450-52000	CONTRACTED SERVICES	139,569.61	157,000.00	224,148.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2026 PROP	Activities - Community Event/Bus Trip	0.00	0.00	2,000.00
2026 PROP	Activities - Services- Fall Festival	0.00	0.00	2,500.00
2026 PROP	Activities - Services- Summer Concerts (6)	0.00	0.00	13,500.00
2026 PROP	Activities - Services- Township Movie Night (2)	2.00	1,250.00	2,500.00
2026 PROP	Aquatics - Swim Certifications	0.00	0.00	3,000.00
2026 PROP	Building Maintenance - Exterminators	0.00	0.00	3,000.00
2026 PROP	EAC Services	0.00	0.00	2,800.00
2026 PROP	Go Go Pottie Portable Toilet - Various Park Sites	0.00	0.00	12,500.00
2026 PROP	Helmer Grant Writing Services	0.00	0.00	28,500.00
2026 PROP	Imported Budget Adjustment: Blanket PO for Car Was	0.00	0.00	125.00
2026 PROP	Imported Budget Adjustment: MATERIAL, LABOR & REPA	0.00	0.00	15,000.00
2026 PROP	Other Emergency/Misc Services	0.00	0.00	10,000.00
2026 PROP	Princeton - Parkway Stewardship	0.00	0.00	15,070.00
2026 PROP	Recreation Engenieering/Surveying Work	1.00	8,000.00	8,000.00
2026 PROP	Schadt Ave Rental Coordinator	100.00	125.00	12,500.00
2026 PROP	Tree Sevices- Various Parks	0.00	0.00	65,000.00
2026 PROP	TTC Cleaning- Floor scrub/sealcoat/wax Cementon	0.00	0.00	2,100.00
2026 PROP	TTC Cleaning- Floor scrub/sealcoat/wax Fullerton	0.00	0.00	1,900.00
2026 PROP	TTC Cleaning- Floor scrub/sealcoat/wax Schadt Ave	0.00	0.00	1,750.00
2026 PROP	TTC Cleaning- Floor scrub/sealcoat/wax West Catty	0.00	0.00	1,750.00
2026 PROP	W2A - Gristmill Grim Study	0.00	0.00	20,653.00
10-450-52004	TELEPHONE	3,960.00	1,163.00	4,260.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2026 PROP	Hokey Park - Security Service	12.00	55.00	660.00

Account Number	Account Name	2025 2025 FINAL	2025 2025 A&E	2026 2026 PROP
2026 PROP	Other Phone Charges		0.00	1,200.00
2026 PROP	Ring Central Services		12.00	2,400.00
10-450-52007	UTILITIES	135,676.77	87,425.00	140,000.00
10-450-52012	GENERAL EQUIPMENT MAINT	28,000.00	21,756.00	30,000.00
10-450-52014	SCHOOL FACILITIES	47,500.00	19,642.00	45,000.00
Budget Detail				
Budget Code	Description		Units	Price
2026 PROP	Fall Aerobics 2026		0.00	10,000.00
2026 PROP	General Rentals		0.00	10,000.00
2026 PROP	Spring Aerobics 2026		0.00	10,000.00
2026 PROP	Winter Gym Rentals 2026		0.00	15,000.00
10-450-53001	OFFICE SUPPLIES	7,500.00	4,171.00	6,500.00
10-450-53002	POSTAGE	1,000.00	291.00	500.00
10-450-53017	POOL CHEMICALS	25,000.00	18,500.00	20,000.00
10-450-53018	POOLS MISC	18,680.00	15,700.00	16,155.00
Budget Detail				
Budget Code	Description		Units	Price
2026 PROP	First Aid Supplies		0.00	500.00
2026 PROP	General Pool Upgrades		0.00	5,000.00
2026 PROP	Guard Supplies		0.00	500.00
2026 PROP	Kemp Rescue Tubes		3.00	60.00
2026 PROP	Misc Pool Supplies		1.00	5,500.00
2026 PROP	Staff Shirts		0.00	375.00
2026 PROP	Water Fountain		0.00	4,100.00
10-450-53021	BUILDING SUPPLIES	39,400.00	25,000.00	43,100.00
Budget Detail				
Budget Code	Description		Units	Price
2026 PROP	General Expenses		1.00	17,000.00
2026 PROP	Mulch/Mix/Ground Cover at Playgrounds		350.00	26.00
2026 PROP	True Green- Weed Control at Parks		1.00	17,000.00
10-450-53024	CAMP WHITEHALL	7,500.00	4,985.00	6,500.00
Budget Detail				
Budget Code	Description		Units	Price
2026 PROP	Field Trip- Camp Whitehall		1.00	1,500.00
2026 PROP	Supplies for Camp Whitehall		0.00	2,500.00
2026 PROP	Various Camp Programs-Wildlands		0.00	2,500.00
10-450-54001	EQUIPMENT REPLACEMENT	13,500.00	13,500.00	3,500.00
Budget Detail				
Budget Code	Description		Units	Price
2026 PROP	Miscellaneous Equipment		0.00	3,500.00
10-450-56005	RECREATION CONTRIBUTIONS	63,000.00	63,000.00	65,500.00
Budget Detail				
Budget Code	Description		Units	Price
2026 PROP	Allencrest Matching Funds		0.00	5,500.00
2026 PROP	Cementon Matching Funds		0.00	8,000.00
2026 PROP	Egypt Matching Funds		0.00	8,000.00
2026 PROP	Fullerton Matching Funds		0.00	8,000.00
2026 PROP	Hokendauqua Matching Funds		0.00	8,000.00
2026 PROP	Schadt Avenue Matching Funds		0.00	8,000.00
2026 PROP	West Catty - Fund Negative Balance		0.00	20,000.00
10-450-56008	GRASS CUTTING	8,500.00	4,528.00	8,500.00

Account Number	Account Name	2025 2025 FINAL	2025 2025 A&E	2026 2026 PROP
10-450-57001	DUES/CONF/TRAVEL	1,000.00	35.00	1,000.00
	Total Expense:	1,329,366.80	1,237,549.00	1,490,580.91
	Total Department: 450 - RECREATION:	1,329,366.80	1,237,549.00	1,490,580.91

Account Number	Account Name	2025 2025 FINAL	2025 2025 A&E	2026 2026 PROP
Department: 480 - CONTINGENCY RESERVE				
Expense				
10-480-57002	CONTINGENCY RESERVE	983,551.00	0.00	1,070,770.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2026 PROP	Contingency Reserve (3% of total Expenses)	0.00	0.00	1,070,770.00
Total Expense:		983,551.00	0.00	1,070,770.00
Total Department: 480 - CONTINGENCY RESERVE:		983,551.00	0.00	1,070,770.00
Total Fund: 10 - GENERAL FUND:		-5,436,665.60	-1,167,391.00	-5,467,390.38

HIGHWAY AID FUND

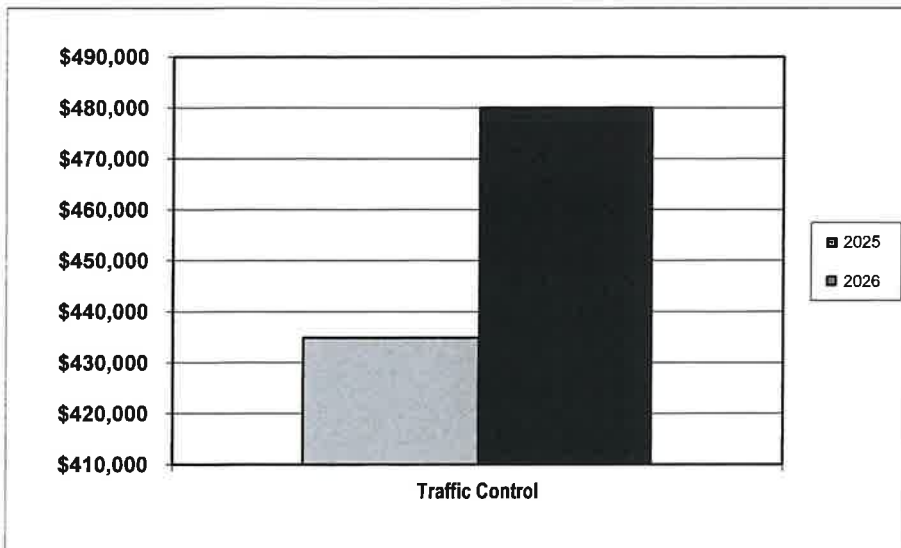
The Highway Aid Fund is a Special Revenue Fund used to account for financial transactions that are eligible for funding in accordance with the PA Liquid Fuels Tax (Act 655, as amended). Expenditures made for the maintenance, repair and construction of roads and streets, including bridges, culverts and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

HIGHWAY AID FUND
SUMMARY BUDGET STATEMENT

<u>REVENUES</u>	<u>2025 FINAL</u>	<u>2025 A & E</u>	<u>202 PROPOSED</u>
Interest & Rents	\$ 12,500.00	\$ 10,222.00	\$ 10,000.00
Intergovernmental Revenue	\$ 838,935.00	\$ 834,012.00	\$ 834,012.00
Transfers In	\$ -	\$ -	\$ -
Insurance Claims - Refunds	\$ 40,000.00	\$ 17,500.00	\$ 25,000.00
<i>TOTAL REVENUES</i>	\$ 891,435.00	\$ 861,734.00	\$ 869,012.00
Insurance/Benefits/Transfers	\$ 600,000.00	\$ 600,000.00	\$ 600,000.00
Traffic Control	\$ 434,826.00	\$ 388,473.00	\$ 480,000.00
<i>TOTAL EXPENDITURES</i>	\$ 1,034,826.00	\$ 988,473.00	\$ 1,080,000.00
DIFFERENCE	\$ (143,391.00)	\$ (126,739.00)	\$ (210,988.00)
BEGINNING YEAR FUND BALANCE	\$ 126,525.00	\$ 415,756.00	\$ 289,017.00
END OF YEAR FUND BALANCE	\$ (16,866.00)	\$ 289,017.00	\$ 78,029.00

TOWNSHIP OF WHITEHALL 2026 PROPOSED BUDGET HIGHWAY AID FUND BUDGET

<u>ACCOUNT</u>	<u>2025</u>	<u>2026</u>	<u>CHANGE</u>
Revenue	\$ 891,435	\$ 869,012	-2.52%
Expenditures			
Legislative	\$ -	\$ -	N/A
Administrative	\$ -	\$ -	N/A
Benefits/Insurances	\$ -	\$ -	N/A
Treasurer	\$ -	\$ -	N/A
Police	\$ -	\$ -	N/A
Fire	\$ -	\$ -	N/A
Development	\$ -	\$ -	N/A
Traffic Control	\$ 434,826	\$ 480,000	10.39%
Public Works	\$ -	\$ -	N/A
Recreation	\$ -	\$ -	N/A
Debt Service	\$ -	\$ -	N/A
Capital Reserve Transfer	\$ 600,000	\$ 600,000	N/A
Non-Departmental	\$ -	\$ -	N/A
Total Expenditures	\$ 1,034,826	\$ 1,080,000	4.37%
Difference	\$ (143,391)	\$ (210,988)	
 Beginning Balance	 \$ 126,525	 \$ 289,017	
 Ending Balance	 \$ (16,866)	 \$ 78,029	



Account Number	Account Name	2025 2025 FINAL	2025 2025 A&E	2026 2026 PROP
Fund: 21 - STATE HIGHWAY AID				
Revenue				
21-34100	INTEREST	12,500.00	10,222.00	10,000.00
21-35400	GRANTS	838,935.00	834,012.00	834,012.00
Budget Detail				
Budget Code	Description		Units	Price
2026 PROP	State Highway Aid		0.00	0.00
				-834,012.00
21-38010	REFUNDS/INSURANCE	40,000.00	17,500.00	25,000.00
Budget Detail				
Budget Code	Description		Units	Price
2026 PROP	Insurance Claims - Accidents		0.00	0.00
				-25,000.00
Total Revenue:		891,435.00	861,734.00	869,012.00

Account Number	Account Name	2025 2025 FINAL	2025 2025 A&E	2026 2026 PROP
Department: 000 - NON DEPARTMENTAL				
Expense				
21-000-57033	CAPITAL RESERVE TRANSFER	600,000.00	600,000.00	600,000.00
Budget Detail				
Budget Code	Description		Units	Price
2026 PROP	Road Construction Financing		0.00	0.00
				Amount
				600,000.00
	Total Expense:	600,000.00	600,000.00	600,000.00
	Total Department: 000 - NON DEPARTMENTAL:	600,000.00	600,000.00	600,000.00

Account Number	Account Name	2025 2025 FINAL	2025 2025 A&E	2026 2026 PROP
Department: 417 - TRAFFIC CONTROL				
Expense				
21-417-52017	STREET LIGHTING	304,026.00	302,045.00	360,000.00
Budget Detail				
Budget Code	Description		Units	Price
				Amount
2026 PROP	Accident Repairs		0.00	0.00
2026 PROP	Costars 5% Fee Increase		0.00	0.00
2026 PROP	Inventory - Poles & Fixtures		0.00	0.00
2026 PROP	Street Light - Maintenance Contract		12.00	8,660.00
2026 PROP	Street Lights - County of Lehigh		12.00	2,200.00
2026 PROP	Street Lights - Direct Energy		12.00	4,200.00
2026 PROP	Street Lights - PPL		0.00	0.00
				70,000.00
21-417-52018	TRAFFIC SIGNAL MAINT	130,800.00	86,428.00	120,000.00
Budget Detail				
Budget Code	Description		Units	Price
				Amount
2026 PROP	EMERGENCY TRAFFIC REPAIRS-BATTERIES,LOOPS & CONTRO		0.00	0.00
2026 PROP	INSURANCE REPAIRS		0.00	0.00
2026 PROP	TRAFFIC LIGHT CONTRACT MAINTENANCE REPAIRS ONE CAL		0.00	0.00
				55,000.00
Total Expense:		434,826.00	388,473.00	480,000.00
Total Department: 417 - TRAFFIC CONTROL:		434,826.00	388,473.00	480,000.00
Total Fund: 21 - STATE HIGHWAY AID:		-143,391.00	-126,739.00	-210,988.00

DEBT SERVICE FUND

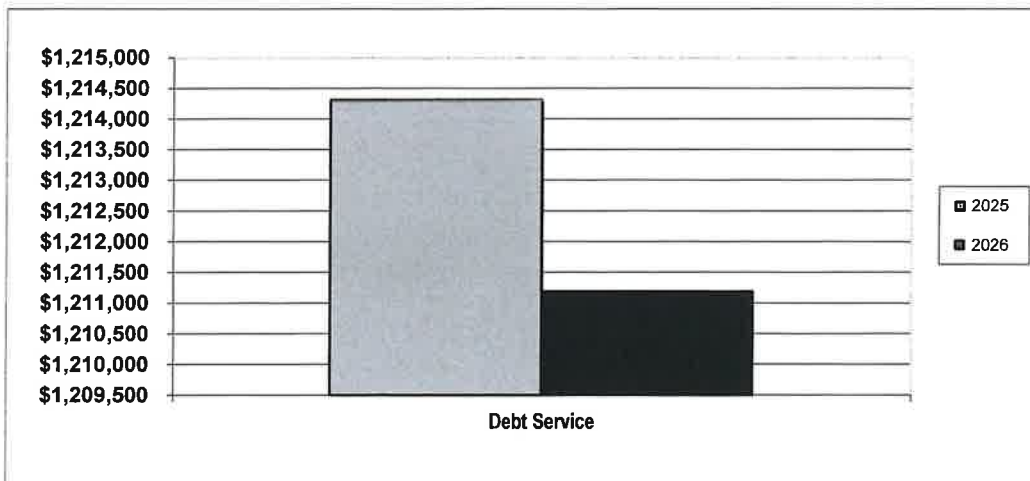
The Debt Service Fund is a Zero Balance Fund, which is used to record the funding and payment of the principal and interest on the Township's two General Obligation Bond Issues, as well as any other short or long term borrowings. This activity is carried out solely through an appropriation in the General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

DEBT SERVICE FUND
SUMMARY BUDGET STATEMENT

<u>REVENUES</u>	<u>2025 FINAL</u>	<u>2025 A & E</u>	<u>2026 PROPOSED</u>
Transfer From General Fund	\$ 1,214,030.00	\$ 1,214,268.00	\$ 1,211,190.00
TOTAL REVENUES	\$ 1,214,030.00	\$ 1,214,268.00	\$ 1,211,190.00
Bond Principal	\$ 699,830.00	\$ 699,830.00	\$ 720,590.00
Bond Interest	\$ 540,188.64	\$ 514,479.00	\$ 490,600.00
TOTAL EXPENDITURES	\$ 1,240,018.64	\$ 1,214,309.00	\$ 1,211,190.00
DIFFERENCE	\$ (25,988.64)	\$ (41.00)	\$ -
BEGINNING YEAR FUND BALANCE	\$ 17,949.00	\$ 17,949.00	\$ 17,908.00
END OF YEAR FUND BALANCE	\$ (8,039.64)	\$ 17,908.00	\$ 17,908.00

TOWNSHIP OF WHITEHALL
2026 PROPOSED BUDGET
DEBT SERVICE FUND

<u>ACCOUNT</u>	<u>2025</u>	<u>2026</u>	<u>CHANGE</u>
Revenue	\$ -	\$ -	N/A
Expenditures			
Legislative	\$ -	\$ -	N/A
Administrative	\$ -	\$ -	N/A
Benefits/Insurances	\$ -	\$ -	N/A
Treasurer	\$ -	\$ -	N/A
Police	\$ -	\$ -	N/A
Fire	\$ -	\$ -	N/A
Development	\$ -	\$ -	N/A
Traffic Control	\$ -	\$ -	N/A
Public Works	\$ -	\$ -	N/A
Recreation	\$ -	\$ -	N/A
Debt Service	\$ 1,214,309	\$ 1,211,190	-0.26%
Capital Reserve Transfer	\$ -	\$ -	N/A
Non-Departmental	\$ -	\$ -	N/A
Total Expenditures	\$ 1,214,309	\$ 1,211,190	-0.26%
Difference	\$ (1,214,309)	\$ (1,211,190)	
Transfer In	\$ 1,214,030	\$ 1,211,190	
Beginning Balance	\$ 17,949	\$ 17,914	
Ending Balance	\$ 17,670	\$ 17,914	



Account Number	Account Name	2025 2025 FINAL	2025 2025 A&E	2026 2026 PROP
Fund: 30 - DEBT SERVICE				
Revenue				
30-34100	INTEREST	0.00	238.00	0.00
30-39201	TRANSFER - GENERAL FUND	-1,214,030.00	1,214,030.00	1,211,190.00
Total Revenue:		-1,214,030.00	1,214,268.00	1,211,190.00

Budget Book Format

For Fiscal: 2026 Period Ending: 12/31/2026

Account Number	Account Name	2025 2025 FINAL	2025 2025 A&E	2026 2026 PROP
Department: 471 - BOND/OTHER DEBT				
Expense				
30-471-57100	BOND PRINCIPAL	699,830.00	699,830.00	720,590.00
Budget Detail				
Budget Code	Description		Units Price	Amount
2026 PROP	2017 Debt Service Principal		0.00 0.00	195,590.00
2026 PROP	2019 Debt Service Principal		0.00 0.00	205,000.00
2026 PROP	2020 Debt Service Principal		0.00 0.00	320,000.00
30-471-57101	BOND INTEREST	540,188.64	514,479.00	490,600.00
Budget Detail				
Budget Code	Description		Units Price	Amount
2026 PROP	2017 Debt Service Interest		2.00 24,970.00	49,940.00
2026 PROP	2019 Debt Service Interest		2.00 159,987.50	319,975.00
2026 PROP	2020 Debt Service Interest		2.00 60,342.50	120,685.00
Total Expense:		1,240,018.64	1,214,309.00	1,211,190.00
Total Department: 471 - BOND/OTHER DEBT:		1,240,018.64	1,214,309.00	1,211,190.00
Total Fund: 30 - DEBT SERVICE:		-2,454,048.64	-41.00	0.00

CAPITAL RESERVE FUND

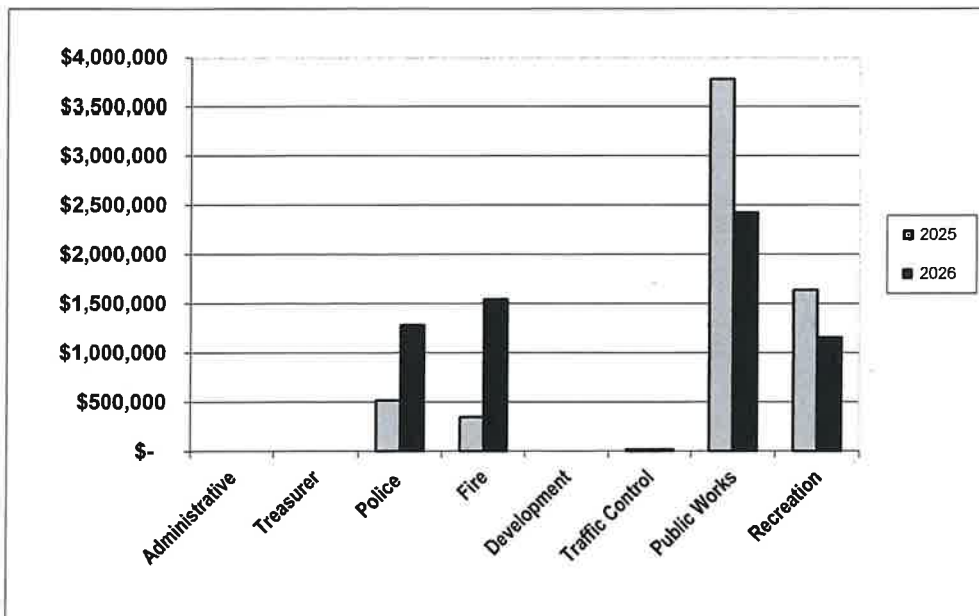
The Capital Reserve Fund is used to account for the accumulation of resources for, and the acquisition or construction of General Fixed Assets. Resources of the Fund have been, in recent times, derived from long term debt proceeds, grants, General Fund transfers and sales of fixed assets. A new objective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

CAPITAL RESERVE FUND
SUMMARY BUDGET STATEMENT

<u>REVENUES</u>	<u>2025 FINAL</u>	<u>2025 A & E</u>	<u>2026 PROPOSED</u>
Interest & Rents	\$ 12,500.00	\$ 27,718.00	\$ 12,500.00
Intergovernmental Revenue	\$ 2,378,129.00	\$ 1,138,144.00	\$ 1,362,000.00
Transfers from Other Funds	\$ 2,000,000.00	\$ 2,000,000.00	\$ 4,500,000.00
Miscellaneous Revenue	\$ 40,000.00	\$ 42,913.00	\$ 40,000.00
<i>TOTAL REVENUES</i>	\$ 4,430,629.00	\$ 3,208,775.00	\$ 5,914,500.00
Administration	\$ -	\$ -	\$ -
Police	\$ 515,831.00	\$ 455,000.00	\$ 1,281,865.00
Fire	\$ 345,370.00	\$ 225,100.00	\$ 1,544,287.00
Development	\$ -	\$ -	\$ -
Traffic Control	\$ 15,000.00	\$ -	\$ 15,000.00
Public Works	\$ 3,780,087.00	\$ 2,421,052.00	\$ 2,423,014.00
Recreation	\$ 1,638,444.00	\$ 1,276,365.00	\$ 1,153,452.00
<i>TOTAL EXPENDITURES</i>	\$ 6,294,732.00	\$ 4,377,517.00	\$ 6,417,618.00
DIFFERENCE	\$ (1,864,103.00)	\$ (1,168,742.00)	\$ (503,118.00)
BEGINNING YEAR FUND BALANCE	\$ 1,219,996.00	\$ 1,737,514.00	\$ 568,772.00
END OF YEAR FUND BALANCE	\$ (644,107.00)	\$ 568,772.00	\$ 65,654.00

TOWNSHIP OF WHITEHALL 2026 PROPOSED BUDGET CAPITAL RESERVE FUND

<u>ACCOUNT</u>	<u>2025</u>	<u>2026</u>	<u>CHANGE</u>
Revenue	\$ 2,430,629	\$ 1,414,500	-41.81%
Expenditures			
Legislative	\$ -	\$ -	N/A
Administrative	\$ -	\$ -	#DIV/0!
Benefits/Insurances	\$ -	\$ -	N/A
Treasurer	\$ -	\$ -	N/A
Police	\$ 515,931	\$ 1,281,865	148.46%
Fire	\$ 345,370	\$ 1,544,287	347.14%
Development	\$ -	\$ -	N/A
Traffic Control	\$ 15,000	\$ 15,000	N/A
Public Works	\$ 3,780,087	\$ 2,423,014	-35.90%
Recreation	\$ 1,638,444	\$ 1,153,452	-29.60%
Debt Service	\$ -	\$ -	N/A
Capital Reserve Transfer	\$ -	\$ -	N/A
Non-Departmental	\$ -	\$ -	N/A
Total Expenditures	\$ 6,294,832	\$ 6,417,618	1.95%
Difference	\$ (3,864,203)	\$ (5,003,118)	
Transfer In	\$ 2,000,000	\$ 4,500,000	
Beginning Balance	\$ 1,219,996	\$ 568,773	
Ending Balance	\$ (644,207)	\$ 65,655	



Account Number	Account Name	2025 2025 FINAL	2025 2025 A&E	2026 2026 PROP
Fund: 40 - CAPITAL RESERVE				
Revenue				
40-34100	INTEREST	12,500.00	27,718.00	12,500.00
40-35400	GRANTS	2,378,129.00	1,138,144.00	1,362,000.00
Budget Detail				
Budget Code	Description		Units	Price
2026 PROP	Greenways - IRT Paving		0.00	0.00
2026 PROP	IRT Bridges & Crosswalks		0.00	0.00
2026 PROP	LSA - Skid Steer Loader		0.00	0.00
2026 PROP	Multi Modal Handicapped Ramps		0.00	0.00
2026 PROP	Tiger Mower - Grant		0.00	0.00
40-39100	SALES GEN FIXED ASSETS	40,000.00	42,913.00	40,000.00
Budget Detail				
Budget Code	Description		Units	Price
2026 PROP	Sale of Retired Equipment (Municibid)		0.00	0.00
40-39201	TRANSFER - GENERAL FUND	1,400,000.00	1,400,000.00	2,800,000.00
40-39205	TRANSFER FROM HWY AID	600,000.00	600,000.00	600,000.00
40-39206	TRANSFER - LAFARGE FUND	0.00	0.00	1,100,000.00
Budget Detail				
Budget Code	Description		Units	Price
2026 PROP	December - Temporary Transfer to Balance Acct		0.00	0.00
Total Revenue:		4,430,629.00	3,208,775.00	5,914,500.00

Account Number	Account Name	2025 2025 FINAL	2025 2025 A&E	2026 2026 PROP
Department: 410 - POLICE				
Expense				
40-410-54001	EQUIPMENT REPLACEMENT	502,831.28	445,000.00	410,865.00
Budget Detail				
Budget Code	Description		Units	Price
2026 PROP	Angel Armor Ballistic Door Panels		10.00	1,649.00
2026 PROP	Dodge Durango Replacement Vehicle		5.00	42,000.00
2026 PROP	Fire Hooks and Cut Resistant Glove for Emergency		1.00	6,000.00
2026 PROP	Installation, Painting/Lettering,& Equipment		5.00	25,000.00
2026 PROP	PC Patrol In Car Computer Replacement		5.00	7,000.00
2026 PROP	Replacement Desktop Computers		3.00	2,000.00
2026 PROP	Trijicon RMR Red Dot		15.00	700.00
2026 PROP	Trijicon Sight Plate		15.00	125.00
40-410-54006	CAPITAL CONSTRUCTION	0.00	0.00	15,000.00
Budget Detail				
Budget Code	Description		Units	Price
2026 PROP	Backgate Keyfob Addition		1.00	15,000.00
40-410-54007	RADIO & COMMUNICATION	13,000.00	10,000.00	856,000.00
Budget Detail				
Budget Code	Description		Units	Price
2026 PROP	Additional Mobile Radio Unit 828		1.00	6,000.00
2026 PROP	County of Lehigh - Radio Purchases		0.00	0.00
Total Expense:		515,831.28	455,000.00	1,281,865.00
Total Department: 410 - POLICE:		515,831.28	455,000.00	1,281,865.00

Account Number	Account Name	2025 2025 FINAL	2025 2025 A&E	2026 2026 PROP
Department: 413 - FIRE				
Expense				
40-413-54001	EQUIPMENT REPLACEMENT	345,370.00	225,100.00	1,544,286.80
Budget Detail				
Budget Code	Description		Units	Price
				Amount
2026 PROP	Aerial maintenace		1.00	6,000.00
2026 PROP	Fire police light bar and message board		2.00	17,500.00
2026 PROP	Fire Police Vehicle lettering		0.00	0.00
2026 PROP	Imported Budget Adjustment: Fire Police Chassis -		0.00	0.00
2026 PROP	Rescue Pumper - Egypt		0.00	0.00
2026 PROP	Rock-Proof-Rescue-Boat		1.00	85,000.00
	Total Expense:	345,370.00	225,100.00	1,544,286.80
	Total Department: 413 - FIRE:	345,370.00	225,100.00	1,544,286.80

Budget Book Format

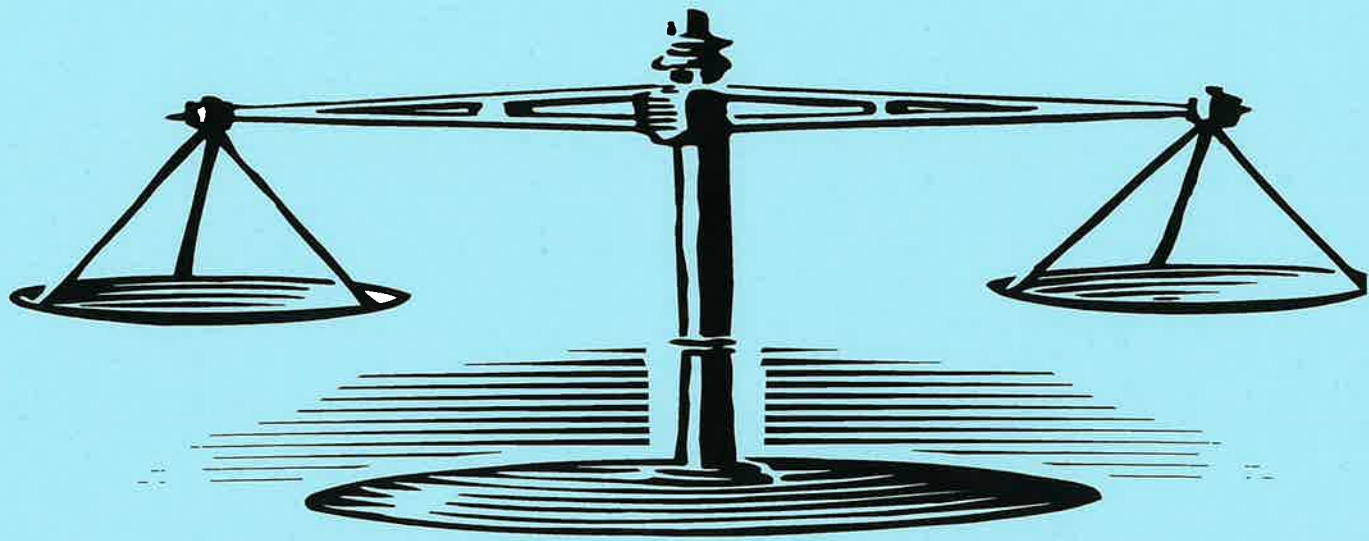
For Fiscal: 2026 Period Ending: 12/31/2026

Account Number	Account Name	2025 2025 FINAL	2025 2025 A&E	2026 2026 PROP
Department: 417 - TRAFFIC CONTROL				
Expense				
40-417-54009	SIGNALIZATION	15,000.00	0.00	15,000.00
Budget Detail				
Budget Code	Description		Units	Price
2026 PROP	BATTERY BACKUP 1ST & MAIN		0.00	0.00
				Amount
				15,000.00
Total Expense:		15,000.00	0.00	15,000.00
Total Department: 417 - TRAFFIC CONTROL:		15,000.00	0.00	15,000.00

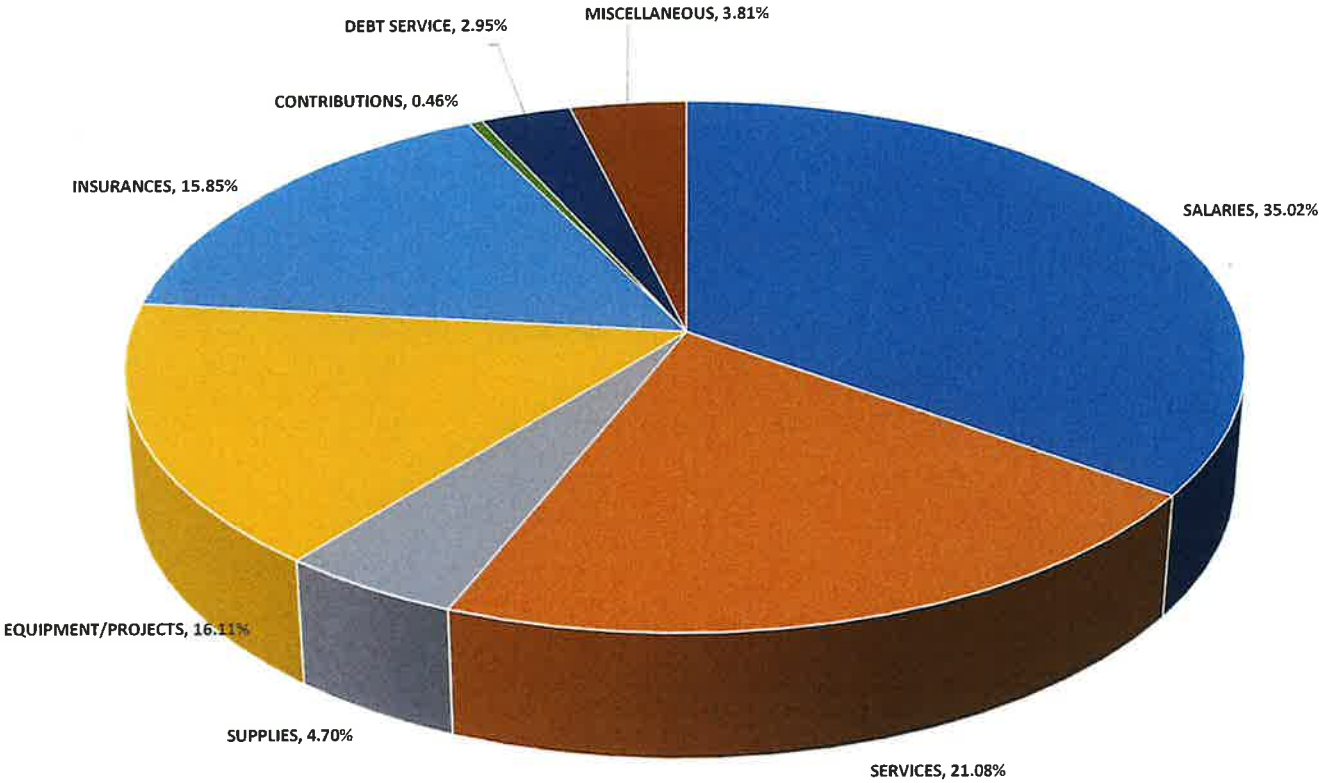
Account Number	Account Name	2025 2025 FINAL	2025 2025 A&E	2026 2026 PROP
Department: 430 - PUBLIC WORKS				
Expense				
40-430-54001	EQUIPMENT REPLACEMENT	1,359,765.75	960,013.00	832,014.00
Budget Detail				
Budget Code	Description		Units	Price
2026 PROP	Cat Paver Replacement		0.00	0.00
2026 PROP	Pick up truck Replacement		0.00	0.00
2026 PROP	Skid Steer Loader		0.00	0.00
40-430-54003	ROAD CONSTRUCTION	1,060,637.00	950,000.00	942,500.00
Budget Detail				
Budget Code	Description		Units	Price
2026 PROP	6th Lehigh-S Birch		0.00	0.00
2026 PROP	7th Birch-Coplay Ln		0.00	0.00
2026 PROP	7th Lehigh-S Birch		0.00	0.00
2026 PROP	Alberta Sunset-Presidential		0.00	0.00
2026 PROP	Alleys		0.00	0.00
2026 PROP	Bridges		0.00	0.00
2026 PROP	Coplay Circle Birch-Circle		0.00	0.00
2026 PROP	Coplay Ln Birch-Birch		0.00	0.00
2026 PROP	Georgia Dr Presidential-Circl		0.00	0.00
2026 PROP	Georgia Presidential-Locust Alley		0.00	0.00
2026 PROP	Maryland 6th-5th		0.00	0.00
2026 PROP	Mckinley Ave Fornaciari-Pennsylvania		0.00	0.00
2026 PROP	New York ave Mckinley-Washington		0.00	0.00
2026 PROP	Pavement Preservation		0.00	0.00
2026 PROP	Ruch St Birch-Prydon Farm		0.00	0.00
2026 PROP	Ruch St Coplay Ln-Birch		0.00	0.00
2026 PROP	S Birch 7th-7th		0.00	0.00
2026 PROP	Walnut Washington-Ruch		0.00	0.00
40-430-54004	CURB & SIDEWALK	430,500.00	0.00	430,500.00
40-430-54005	STORM SEWER	871,184.12	466,039.00	160,000.00
Budget Detail				
Budget Code	Description		Units	Price
2026 PROP	NPDES - Basin Naturalizations		0.00	0.00
2026 PROP	Other Minor Repairs		0.00	0.00
2026 PROP	Storm Water Improvements - Planning		0.00	0.00
40-430-54006	CAPITAL CONSTRUCTION	10,000.00	0.00	10,000.00
Budget Detail				
Budget Code	Description		Units	Price
2026 PROP	capital construction		0.00	0.00
40-430-54010	FEDERAL/STATE PROJECTS	48,000.00	45,000.00	48,000.00
Budget Detail				
Budget Code	Description		Units	Price
2026 PROP	Novak Landfill - Well Testing		0.00	0.00
Total Expense:		3,780,086.87	2,421,052.00	2,423,014.00
Total Department: 430 - PUBLIC WORKS:		3,780,086.87	2,421,052.00	2,423,014.00

Account Number	Account Name	2025 2025 FINAL	2025 2025 A&E	2026 2026 PROP
Department: 450 - RECREATION				
Expense				
40-450-54001	EQUIPMENT REPLACEMENT	54,500.00	51,000.00	67,952.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2026 PROP	John Deer Utility Loader	0.00	0.00	52,552.00
2026 PROP	Kawasaki 72 Small Mower	1.00	15,400.00	15,400.00
40-450-54006	CAPITAL CONSTRUCTION	1,583,944.00	1,225,365.00	1,085,500.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2026 PROP	Cameras Systems on Public Property Internet	0.00	0.00	21,000.00
2026 PROP	Carry Over - Mickley Prydun	0.00	0.00	22,500.00
2026 PROP	Chestnut Street Barn-Paint	1.00	65,000.00	65,000.00
2026 PROP	Fullerton Rental Building AC/Heat	0.00	0.00	51,000.00
2026 PROP	Fullerton Rental Building Electric & Drop Ceiling	0.00	0.00	25,000.00
2026 PROP	Fullerton Rental Building Floor	0.00	0.00	41,500.00
2026 PROP	Hokey Court Resurface w/ Pickleball - Tennis	0.00	0.00	75,000.00
2026 PROP	Hokey Park Pavilion Replacement- Camp Whitehall	0.00	0.00	72,500.00
2026 PROP	Hokey Tennis Re-Paved	0.00	0.00	35,000.00
2026 PROP	IRT - Digital Mile Markers Project	0.00	0.00	50,000.00
2026 PROP	IRT Bridges & Crosswalks	0.00	0.00	350,000.00
2026 PROP	IRT Trail Paving Grant Application	1.00	175,000.00	175,000.00
2026 PROP	New Presidential Basketball Court	0.00	0.00	35,000.00
2026 PROP	Parkview Pool Entrance Paved	0.00	0.00	22,000.00
2026 PROP	Parkview Pool Sewer Upgrade	0.00	0.00	25,000.00
2026 PROP	Prydun Farm - Township Funds	0.00	0.00	20,000.00
Total Expense:		1,638,444.00	1,276,365.00	1,153,452.00
Total Department: 450 - RECREATION:		1,638,444.00	1,276,365.00	1,153,452.00
Total Fund: 40 - CAPITAL RESERVE:		-1,864,103.15	-1,168,742.00	-503,117.80
Report Total:		-9,898,208.39	-2,462,913.00	-6,181,496.18

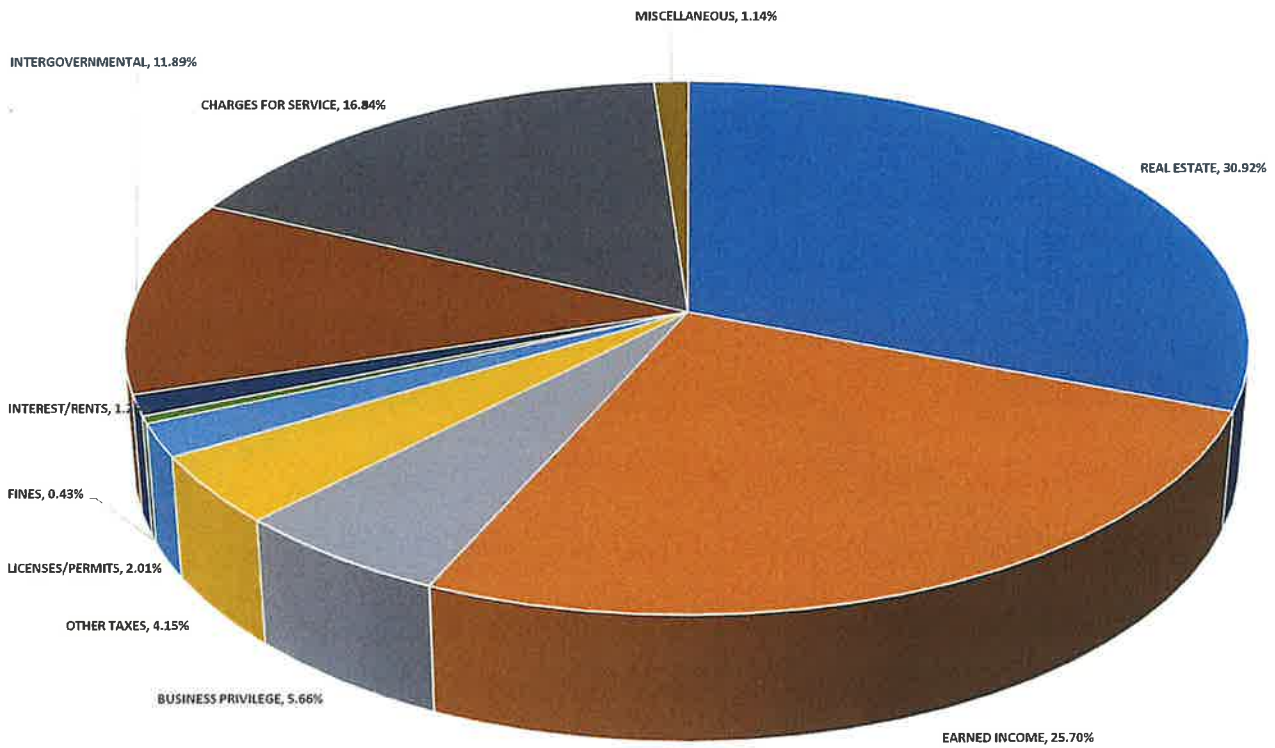
APPENDICES



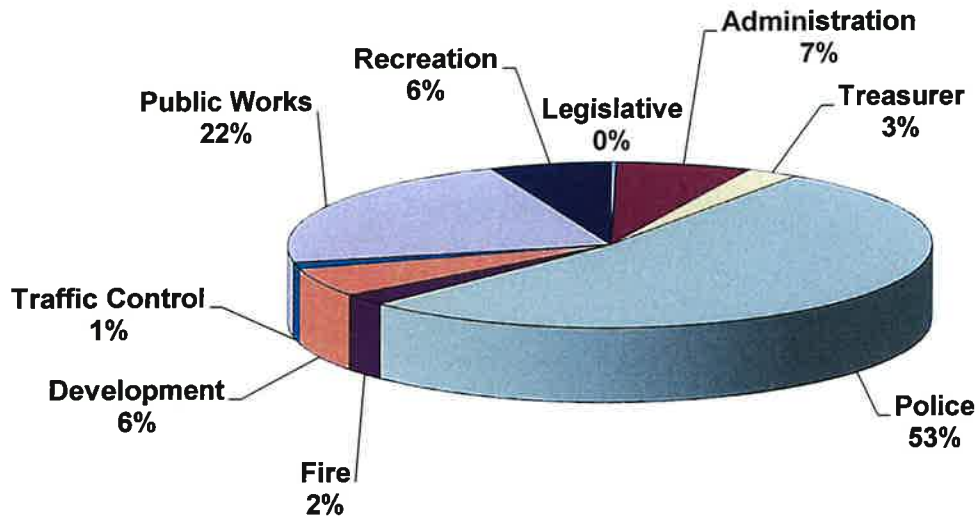
EXPENDITURES BY CATEGORY



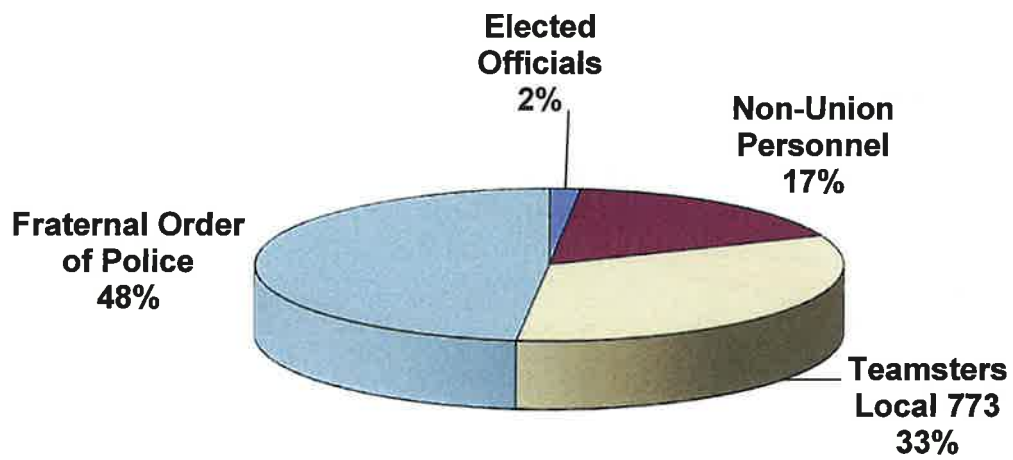
REVENUES BY CATEGORY



Salaries by Department



Base Salaries-By Affiliation



TOWNSHIP OF WHITEHALL

TAX RATES FOR 2026

<u>TAX</u>	<u>TAX RATE</u>
Real Estate	
General	4.70 mills
Open Space/Farmland Preservation	0.05 mills
Earned Income	1.00% of Whitehall resident's earned income
Business Privilege	
Wholesale	1.00 mills (\$.001 x gross receipts)
Retail/Service/Rental	1.25 mills (\$.00125 x gross receipts)
Deed Transfers	1/2 of 1.00% of purchase price
Local Services	\$1/week to maximum of \$52.00
Per Capita	\$5.00 per resident 18-72 years of age

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

TOWNSHIP OF WHITEHALL

CALCULATION OF 2026 REAL ESTATE TAX REVENUE

Taxable Assessed Valuation 10/6/2025	\$	2,218,525,600.00
Proposed Millage Rate		<u>0.0047000</u>
	\$	10,427,070.32
Less 1.50% Uncollectible for 2026	\$	<u>156,406.05</u>
	\$	10,270,664.27
Less 2.0% Discount on 2026 Collected	\$	<u>205,413.29</u>
	\$	10,065,250.98
Prior Year Taxes	\$	144,000.00
Anticipated Interim Taxes	\$	<u>36,500.00</u>
	\$	10,245,750.98
Discounted Mill	\$	2,696,250.26

CALCULATION OF 2026 OPEN SPACE TAX REVENUE

Taxable Assessed Valuation 10/6/2025	\$	2,218,525,600.00
Proposed Millage Rate		<u>0.0000500</u>
	\$	110,926.28
Less 1.50% Uncollectible for 2026	\$	<u>1,663.89</u>
	\$	109,262.39
Less 2.0% Discount on 2026 Collected	\$	<u>2,185.25</u>
	\$	107,077.14
Prior Year Taxes	\$	-
Anticipated Interim Taxes	\$	<u>-</u>
	\$	107,077.14

TOWNSHIP OF WHITEHALL

CALCULATION OF 2026 GARBAGE FEE REVENUE

CURRENT YEAR

Residential (8,242 Customers)

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

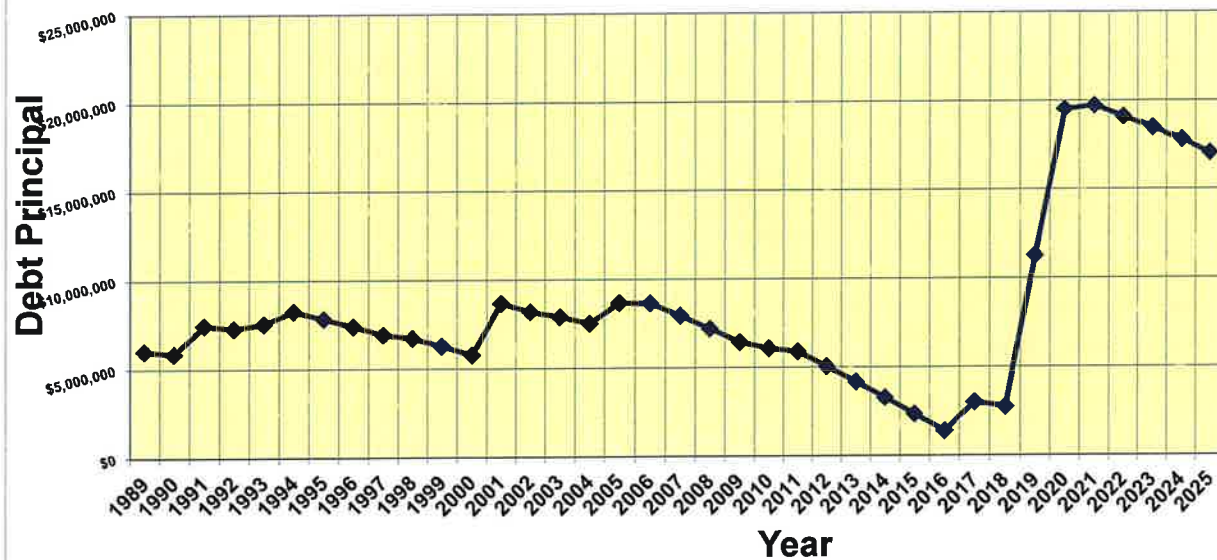
DELINQUENT

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

TOWNSHIP OF WHITEHALL
DEBT SERVICE SCHEDULE

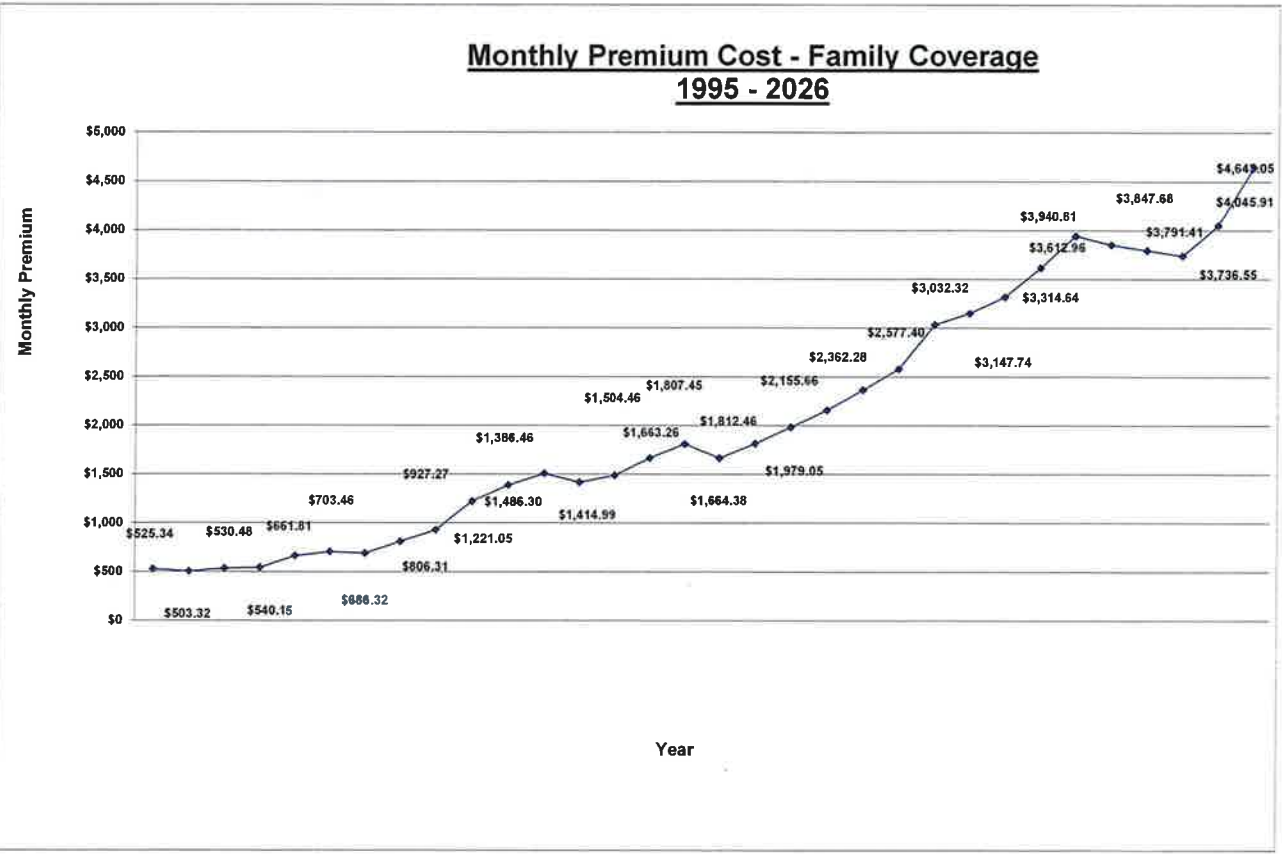
<u>FISCAL YEAR</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL DEBT SERVICE</u>
2026	\$ 720,590.00	\$ 490,600.00	\$ 1,211,190.00
2027	\$ 734,470.00	\$ 476,352.00	\$ 1,210,822.00
2028	\$ 750,000.00	\$ 420,098.00	\$ 1,170,098.00
2029	\$ 765,000.00	\$ 403,035.00	\$ 1,168,035.00
2029-2033	\$ 4,090,000.00	\$ 1,748,825.00	\$ 5,838,825.00
2034-2038	\$ 4,635,000.00	\$ 1,207,753.00	\$ 5,842,753.00
2039-2043	\$ 5,350,000.00	\$ 496,970.00	\$ 5,846,970.00
	\$ 17,045,060.00	\$ 5,243,633.00	\$ 22,288,693.00

Whitehall Township Debt Principal Outstanding

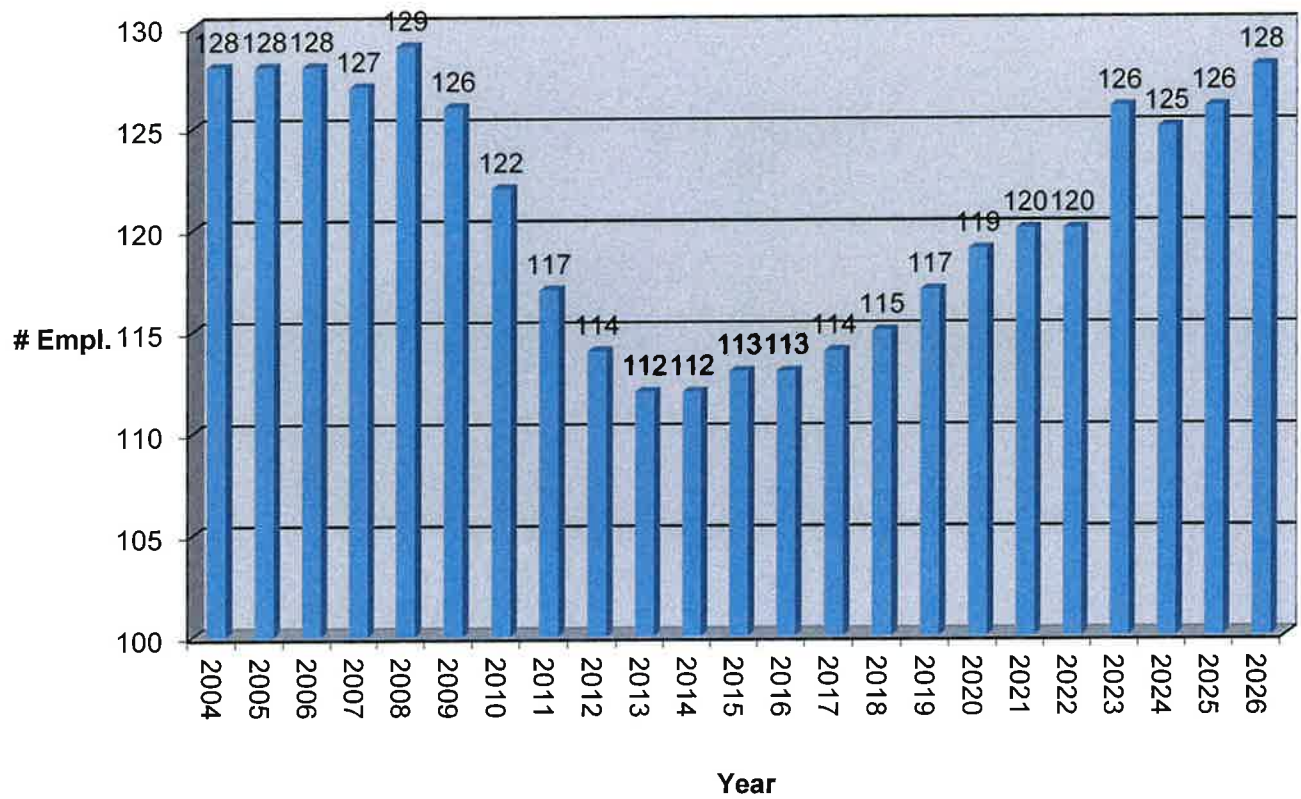


**WHITEHALL TOWNSHIP - 2026 BUDGET
HEALTH INSURANCE COSTS**

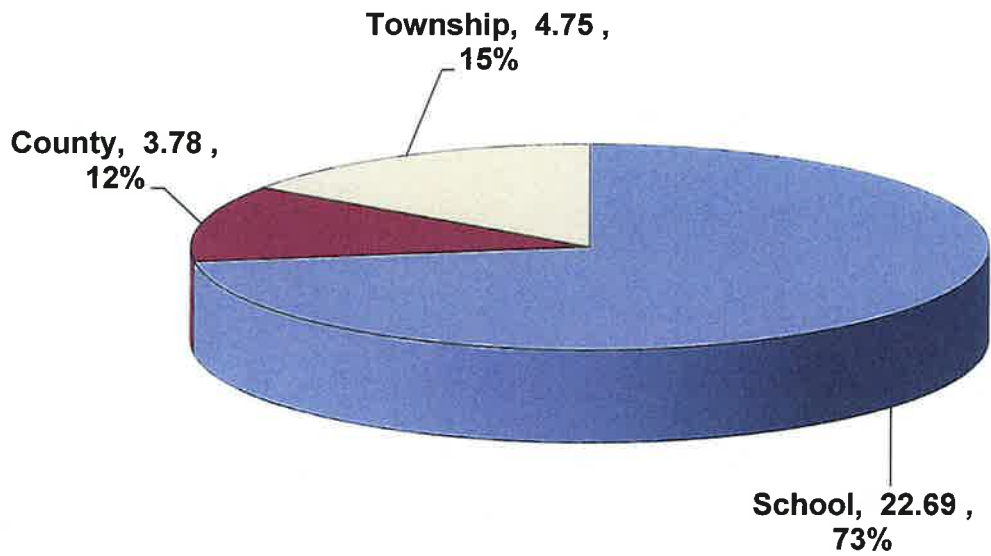
<u>PREMIUM COSTS</u>	<u>2026 Cost</u>	<u>Annual</u>	<u>Co-Pay</u>	<u>Co-Pay Annual</u>	<u>Rebate</u>	<u>Annual</u>
Department 401 - Administration	\$ 16,436.36	\$ 197,236.32	\$ 1,684.52	\$ 20,214.24	\$ 1,772.54	\$ 21,270.48
Department 403 - Treasurer	\$ 8,218.18	\$ 98,618.16	\$ 842.26	\$ 10,107.12	\$ 2,151.03	\$ 25,812.36
Department 410 - Police	\$ 82,965.16	\$ 995,581.92	\$ 8,412.53	\$ 100,950.36	\$ 20,786.37	\$ 249,436.44
Department 410 - Police Teamsters	\$ 12,178.61	\$ 146,143.32	\$ 1,259.23	\$ 15,110.76	\$ 2,387.50	\$ 28,650.00
Department 413 - Fire	\$ 12,288.24	\$ 147,458.88	\$ 1,263.21	\$ 15,158.52	\$ 567.59	\$ 6,811.08
Department 416 - Development	\$ 16,223.35	\$ 194,680.20	\$ 1,666.83	\$ 20,001.96	\$ 3,165.12	\$ 37,981.44
Department 417 - Traffic Control	\$ 5,087.46	\$ 61,049.52	\$ 586.42	\$ 7,037.04	\$ -	\$ -
Department 430 - Public Works	\$ 58,623.63	\$ 703,483.56	\$ 6,023.73	\$ 72,284.76	\$ 15,453.56	\$ 185,442.72
Department 450 - Recreation	\$ 9,783.54	\$ 117,402.48	\$ 1,019.48	\$ 12,233.76	\$ 4,675.04	\$ 56,100.48
<u>Other - Retirees/COBRA</u>	<u>\$ 39,212.68</u>	<u>\$ 470,552.16</u>	<u>\$ 2,035.10</u>	<u>\$ 24,421.20</u>	<u>\$ 7,125.29</u>	<u>\$ 85,503.48</u>
Total	\$ 261,017.21	\$ 3,132,206.52	\$ 24,793.31	\$ 297,519.72	\$ 58,084.04	\$ 697,008.48



Budgeted Full Time Employees



Whitehall Township Tax Effort



Unreserved Fund Balance Actual & Expensed

