2027 Budget

WORCESTER TOWNSHIP

submitted for public advertisement consideration

November 18, 2026

TABLE OF CONTENTS

BUDGET MESSAGE i

GENERAL FUND

Receipts
Taxes 1
Licenses & Permits 2
Fines & Forfeits 3
Interest & Rents 3
Intergovernmental Revenue 4
Charges for Services 5
Miscellaneous Revenue 6
Other Financing 6

Expenditures
Legislative 7
Management 8
Finance 9
Tax Collection 10
Legal 11
Clerical 12
Engineering 13
Township Building 14
Garage 15
Community Hall 16
Historical Building 16
Hollow Road Rental 17
Springhouse 17
Dutchy Church 17
Public Safety 18
Code Enforcement 19
Zoning Hearing Board 20
PA One Call 21
Public Works 22
Snow Removal 23
Traffic Signals 24
Machinery & Tools 25
Road Maintenance 26
Stormwater Management 27
Recreation Administration 28
Recreation & Culture 29
Parks 30
Public Relations 31
Other 31

CAPITAL FUND

Receipts .....
.....

Interest 32
Intergovernmental Revenue 32
Other Government Levels 33
Fees 34
Transfers In 34
.....
Expenditures .....
General Government 35
Public Works 36
Parks & Recreation 37

SEWER FUND
.....
Receipts
Wastewater Receipts 38
.....
Expenditures
Wastewater Expenditures 39

STATE FUND
.....
Receipts .....
Interest 40
Licenses 40
.....
Expenditures
Public Works 41

Appendix A **RECEIPTS AND EXPENDITURES BY FUND**
Appendix B **PROPERTY TAX RATES**
Appendix C **GENERAL FUND RECEIPTS, BY PERCENT**
Appendix D **GENERAL FUND EXPENDITURES, BY PERCENT**
Appendix E **STAFFING LEVELS & ORGANIZATION CHART**
Appendix F **2016 GENERAL OBLIGATION BOND DEBT SERVICE SCHEDULE**
Appendix G **2027 FEE SCHEDULE**
Appendix H **CAPITAL FUND RESERVE BALANCES**
Appendix I **FUND BALANCE POLICY**
Appendix J **7-YEAR ROAD PROGRAM**
Appendix K **10-YEAR BRIDGE, CULVERT & STORM SEWER PLAN**
Appendix L **10-YEAR PARK & PROPERTY IMPROVEMENT PLAN**
Appendix M **CAPITAL PROJECT REVIEW**

ERECTED INTO A TOWNSHIP IN 1733

TOWNSHIP OF WORCESTER

AT THE CENTER POINT OF MONTGOMERY COUNTY

PENNSYLVANIA

The 2027 Budget Message will be included in the budget document to be considered at the December 16 Business Meeting.

Taxes



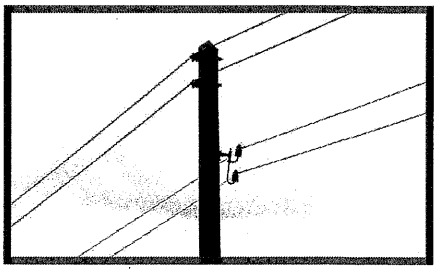
The earned income tax generally applies to taxable compensation and net profits, including wages and qualifying self-employment income. It is distinct from a tax on property ownership or a fee for municipal services. Collections depend on taxable earnings and employment activity, together with the timing of withholding, returns, and payments.
The budgeted receipt represents the Township's revenue. Local tax administration can also involve school district taxes, so the Township's account should not be read as the total local income tax paid by every taxpayer.

A real estate transfer tax is associated with taxable transfers of real property. Receipts can vary as the number and value of transactions change. A large transaction can affect collections without establishing a dependable source of recurring revenue.

Real estate tax is based on taxable assessed property value and the municipal tax rate. Assessed value is the value used for taxation and may differ from a property's sale price or market value. Township, County, and school district property taxes support different governments and services. The municipal tax account shows the Township's share, rather than the combined property tax bill. These distinctions help explain why tax accounts can behave differently even when the same households and businesses contribute to more than one source.

Taxes	code	2025 Actual	2026 Budget	2026 Projected	2027 Budget
property, current	301-100	$ 51,865.62	$ 51,540.00	$ 51,961.00	$ 51,540.00
property, liened	301-500	$ 439.11	$ 510.00	$ 375.00	$ 450.00
property, interim	301-600	$ 212.44	$ 200.00	$ 210.00	$ 200.00
per capita, current	310-010	$ -	$ -	$ -	$ -
per capita, delinquent	310-030	$ 36.30	$ 60.00	$ 15.00	$ 45.00
real estate transfer	310-100	$ 614,457.00	$ 300,000.00	$ 397,359.00	$ 300,000.00
earned income	310-210	$ 3,747,662.71	$ 3,785,000.00	$ 3,785,000.00	$ 3,879,000.00
earned income, prior year	310-220	$ -	$ 10.00	$ -	$ 10.00
		$ 4,414,673.18	$ 4,137,320.00	$ 4,234,920.00	$ 4,231,245.00

Licenses & Permits



As permitted by Federal law, the Township assesses a 5% tax on the gross receipts of cable television companies that have installed transmission lines within public rights-of-way. Comcast and Verizon currently pay this franchise fee to the Township on a quarterly basis. Because the law does not allow municipalities to collect a fee for internet services, these receipts are expected to gradually decline as more media consumption shifts online.

A road opening permit is required whenever a public street is opened to service a utility line or for any other reason. The permit fee covers the Township's administrative expense to issue the permit, while inspection costs are paid from an escrow posted by the individual or company performing the work.

Modest receipts are generated by sign permits and solicitation permits. These permits are required to help maintain our community's higher quality of life.

Licenses & Permits	code	2025 Actual	2026 Budget	2026 Projected	2027 Budget
franchise fees	321-800	$ 202,099.90	$ 200,000.00	$ 202,000.00	$ 200,000.00
road opening permits	322-820	$ 318.00	$ 300.00	$ 424.00	$ 300.00
sign permits	322-900	$ 56.00	$ 100.00	$ 56.00	$ 100.00
yard sale permits	322-910	$ -	$ -	$ -	$ -
solicitation permits	322-920	$ 896.00	$ 500.00	$ 1,111.00	$ 500.00
		$ 203,369.90	$ 200,900.00	$ 203,591.00	$ 200,900.00

Fines & Forfeits



Fines and Forfeits accounts record payments from violations and enforcement proceedings that are payable to the Township. They identify revenue arising from the administration of applicable rules.

Receipts depend on case outcomes, collection activity, and the rules governing distribution. Issuing a citation begins a process that may involve a hearing, a decision, and later payment. Court collections can be distributed among different recipients. The Township records the portion to which it is entitled.

Enforcement work also involves inspections, correspondence, legal assistance, and administrative time. Those expenses appear in the accounts supporting the responsible function. Reading the receipt and expenditure categories together provides context for this activity.

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Fines & Forfeits	code	2025 Actual	2026 Budget	2026 Projected	2027 Budget
ordinance violations	331-120	$ 2,975.54	$ 1,600.00	$ 2,670.00	$ 1,600.00
		$ 2,975.54	**$ 1,600.00**	**$ 2,670.00**	**$ 1,600.00**

Interest & Rents



Interest and rents account for earnings from available funds and income from the use of Township property.

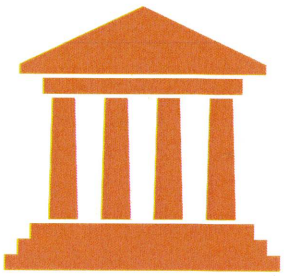
Interest is earned while money is held before it is needed for payments. Receipts depend on available balances, investment terms, and the length of time funds remain invested. Interest credited to another fund is reported there, rather than added to this account.

Rents and royalties include receipts from the rental of the Township's Community Hall and a Township-owned single-family home located on Hollow Road.

The Township also receives lease revenue from two properties on which **cell towers** are constructed. In addition to ground leases, the Township collects a portion of the rent paid by the owners of communication arrays mounted on the towers.

Interest & Rents	code	2025 Actual	2026 Budget	2026 Projected	2027 Budget
interest	341-000	$ 71,912.00	$ 8,000.00	$ 13,700.00	$ 8,000.00
rents & royalties	342-000	$ 23,322.77	$ 22,291.15	$ 23,391.00	$ 22,906.83
cell tower rental	342-120	$ 161,800.19	$ 164,700.00	$ 168,520.00	$ 168,300.00
		$ 257,034.96	**$ 194,991.15**	**$ 205,611.00**	**$ 199,206.83**

Intergovernmental Revenue



The General Fund includes revenue from grants for operating projects only, and only after the grants have been awarded. Grant dollars received for capital projects, such as park acquisitions and trail construction, are booked to the Capital Fund.

The Township receives fees for each of three liquor licenses issued in Worcester, and additional fees upon a license transfer. The 2027 Budget assumes no change to either the alcohol license fee rate or the number of licenses issued in the Township.

The Commonwealth assesses a foreign causality insurance tax on certain insurance policies and earmarks a portion of these funds to support public employee pension plans. Worcester maintains both a defined-benefit pension plan for existing employees and a defined-contribution pension plan for newer employees, with the latter providing significant long-term savings for taxpayers.

Foreign fire insurance tax distributions support volunteer firefighters' relief associations. The Township receives and forwards this aid to the appropriate association for authorized purposes.
This is pass-through assistance, meaning the Township handles the receipt and payment but cannot treat the money as unrestricted operating revenue. Showing both sides of the transaction keeps the public record complete.

Intergov. Revenue	code	2025 Actual	2026 Budget	2026 Projected	2027 Budget
federal entitlements	352.53	$ -	$ -	$ -	$ -
grants	354-090	$ -	$ -	$ -	$ -
utility realty tax	355-010	$ 3,876.59	$ 3,876.59	$ 4,301.23	$ 4,301.23
alcohol license fees	355-040	$ 600.00	$ 600.00	$ 600.00	$ 600.00
foreign causality	355-050	$ 79,988.02	$ 79,988.02	$ 68,469.70	$ 68,469.70
foreign fire	355-070	$ 113,391.11	$ 113,391.11	$ 111,176.60	$ 111,176.60
		$ 197,855.72	**$ 197,855.72**	**$ 184,547.53**	**$ 184,547.53**

Charges for Services



Charges for services help recover costs associated with applications, inspections, and activities provided to particular users.

Development and zoning application fees support administration and review. Deposits used to reimburse professional review expenses are accounted for separately from an ordinary fee, even when an applicant submits both payments together

Building permit fees support construction-code plan review and inspections. Under the Township's contracted inspection arrangement, these fees pass through to the UCC inspection firm. The receipt therefore has a corresponding service expense and does not represent unrestricted revenue available for unrelated services.

Zoning permits address local land-use requirements, which are separate from construction-code safety requirements. Recreation charges, when applicable, relate to participation in specific programs. Collections depend on activity and the applicable fee schedule; a listed category does not by itself establish that a program or fee is active.

Charges for Services	code	2025 Actual	2026 Budget	2026 Projected	2027 Budget
land development fees	361-300	$ 32,083.00	$ 4,000.00	$ 23,800.00	$ 4,000.00
Conditional Use fees	361-330	$ -	$ 1,500.00	$ -	$ 1,500.00
Zoning Hearing Board fees	361-340	$ 13,000.00	$ 13,125.00	$ 18,875.00	$ 13,125.00
zoning amendment fees	361-350	$ -	$ -	$ -	$ -
map & publication sales	361-500	$ -	$ 5.00	$ -	$ 5.00
building permit fees	362-410	$ 126,886.06	$ 80,000.00	$ 148,300.00	$ 100,000.00
zoning permit fees	362-420	$ 29,606.00	$ 20,500.00	$ 23,400.00	$ 20,500.00
commercial U&O fees	362-450	$ 500.00	$ 200.00	$ 200.00	$ 200.00
driveway permit fees	362-460	$ 784.00	$ 600.00	$ 252.00	$ 300.00
PRPS ticket sales	367-400	$ -	$ -	$ -	$ -
sports & lesson fees	367-408	$ -	$ -	$ -	$ -
park trips	367-409	$ -	$ -	$ -	$ -
		$ 202,859.06	$ 119,930.00	$ 214,827.00	$ 139,630.00

Miscellaneous Revenue



Park miscellaneous revenue includes pavilion and field rental fees. Field rentals help offset the costs of maintaining Township athletic fields. This category also includes sponsorships and exhibitor fees from Worcester Community Day.

Miscellaneous income may also include reimbursements such as State or Federal aid received during major snow events.

Service charge fees are collected on payments made by credit card. The fee charged is equal to the actual amount charged by the credit card companies.

Miscellaneous Revenue	code	2025 Actual	2026 Budget	2026 Projected	2027 Budget
park miscellaneous	367-420	$ 27,363.00	$ 14,100.00	$ 28,900.00	$ 17,100.00
miscellaneous income	381-000	$ 24,163.00	$ 1,500.00	$ 10,800.00	$ 2,000.00
service charge fees	381-001	$ 597.73	$ 225.00	$ 800.00	$ 300.00
		$ 52,123.73	$ 15,825.00	$ 40,500.00	$ 19,400.00

Other Financing

The Township manages escrow accounts for active land developments and other construction projects. These funds guarantee the completion of required public improvements such as roads, sidewalks, and stormwater basins. Escrow dollars are released as improvements are completed, and the Township charges an administration fee for each release processed by staff.

Capital expenditure is budgeted directly in the Capital Fund. This ensures a clear separation between operating and capital expenses and avoids the need for interfund transfers.

Other Financing	code	2025 Actual	2026 Budget	2026 Projected	2027 Budget
escrow administration	383-200	$ 440.00	$ 880.00	$ 550.00	$ 550.00
interfund transfer	392-300	$ -	$ -	$ -	$ -
		$ 440.00	$ 880.00	$ 550.00	$ 550.00

Legislative



This Department provides for the Worcester Township Board of Supervisors, and related expenses. The Board consists of three Members, each elected to an at-large six-year term at municipal elections held in odd-numbered years.

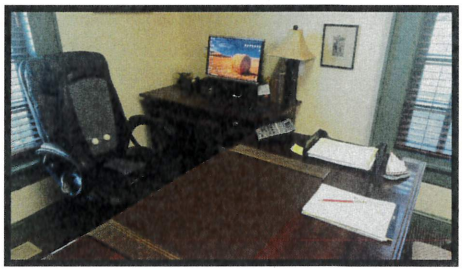
The Board of Supervisors establishes policy, sets service levels, adopts the annual budget, and enacts tax rates. The Board also leads major planning efforts and improvement projects, including the development of the parks system and the adoption of long-range planning documents.

Compensation and applicable benefit accounts record authorized payments and employer costs associated with Board service. Memberships and educational programs provide access to municipal guidance, training, and information relevant to governing responsibilities.

Independent audit services examine the Township's financial statements and related records. This outside review supports accountability and helps officials and residents evaluate financial reporting. The work supported by these accounts includes reviewing proposals, considering public input, monitoring public resources, and making decisions through the municipal process. These responsibilities provide the direction under which daily Township operations proceed.

Legislative	code	2025 Actual	2026 Budget	2026 Projected	2027 Budget
payroll	400-110	$ 7,500.00	$ 7,500.00	$ 7,500.00	$ 7,500.00
benefits	400-150	$ 49,388.52	$ 53,678.46	$ 47,372.00	$ 47,292.66
consultant services	400-312	$ 24,600.00	$ 26,000.00	$ 25,850.00	$ 30,000.00
mileage reimbursement	400-337	$ 369.60	$ 420.00	$ 258.10	$ 420.00
dues & subscriptions	400-420	$ 3,064.00	$ 4,725.00	$ 4,250.00	$ 4,725.00
meetings & seminars	400-460	$ 4,993.11	$ 5,050.00	$ 4,878.00	$ 5,350.00
		$ 89,915.23	**$ 97,373.46**	**$ 90,108.10**	**$ 95,287.66**

Management



This department provides for the Office of the Township Manager, which consists of two full-time employees: the Township Manager and the Assistant Township Manager. The Assistant Township Manager manages the Township's grant operations, oversees special projects, and provides direct support to the Township Manager to ensure continuity of operations.

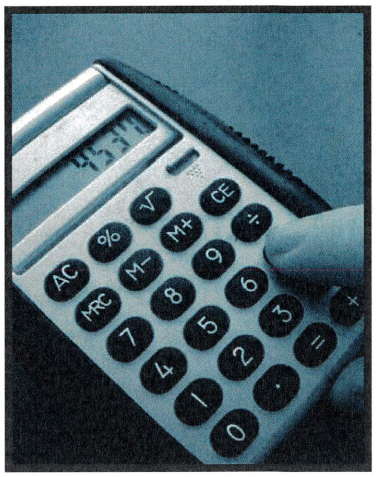
The Township Manager is appointed by the Board of Supervisors, and serves as the municipality's chief administrative officer. The Township Manager oversees the day-to-day operations of all Township Departments, and prepares information for meetings of the Board of Supervisors. The Township Manager's salary is determined by the Board of Supervisors.

In lieu of the use of a Township vehicle, the Township Manager utilizes a personal vehicle for Township business, and receives a fixed monthly stipend for mileage reimbursement, fuel, maintenance and all insurances.

Both the Township Manager and the Assistant Township Manager participate in educational meetings and seminars throughout the year. These sessions include programs offered by the Pennsylvania State Association of Township Supervisors, the Montgomery County Association of Township Officials, and the Association of Pennsylvania Municipal Managers. Attendance at these programs ensures that Township leadership remains current on best practices, policy changes, and emerging issues that affect municipal government.

Management	code	2025 Actual	2026 Budget	2026 Projected	2027 Budget
payroll	401-120	$ 279,778.75	$ 287,110.00	$ 286,950.00	$ 295,723.30
benefits	401-150	$ 90,946.96	$ 88,311.83	$ 92,300.00	$ 147,533.88
consultant services	401-312	$ -	$ 9,950.00	$ 7,500.00	$ 2,250.00
mobile phone	401-321	$ 1,276.39	$ 1,380.00	$ 1,238.57	$ 1,380.00
mileage reimbursement	401-337	$ 5,543.36	$ 5,820.00	$ 5,585.00	$ 5,520.00
meetings & seminars	401-460	$ 4,937.70	$ 2,705.00	$ 3,328.59	$ 4,150.00
		$ 382,483.16	**$ 395,276.83**	**$ 396,902.16**	**$ 456,557.18**

Finance



Finance accounts support the administration of public money, financial records, payroll, and employee benefits. These services allow the Township to meet its obligations and monitor its financial condition. Finance staff record receipts, process bills, maintain account records, and assign transactions to the appropriate fund and purpose. Accurate coding connects each payment with the service, property, or project it supports.

Payroll administration includes wages, deductions, employer contributions, and benefit expenses. The work translates approved personnel arrangements into payments and financial records. Financial controls provide procedures for authorization, documentation, review, and reconciliation. Bank reconciliations compare accounting records with bank activity, while budget reports compare planned resources and spending with actual transactions.

These records support management review, Board oversight, and the independent audit. Professional education helps finance staff maintain the knowledge needed for municipal accounting, payroll, benefit administration, and reporting.

Finance	code	2025 Actual	2026 Budget	2026 Projected	2027 Budget
payroll	402-120	$ 103,237.54	$ 125,000.00	$ 120,984.56	$ 128,750.00
benefits	402-150	$ 55,480.32	$ 51,670.52	$ 51,500.00	$ 65,530.73
mobile phone	402-321	$ 300.00	$ 300.00	$ 300.00	$ 300.00
mileage reimbursement	402-337	$ 198.09	$ 250.00	$ 185.00	$ 200.00
meetings & seminars	402-460	$ -	$ 400.00	$ 100.00	$ 400.00
		$ 159,215.95	**$ 177,620.52**	**$ 173,069.56**	**$ 195,180.73**

Tax Collection



Tax Collection accounts identify the expense of administering Township taxes. They include the collection services, records, supplies, and related work needed to bill taxpayers and account for payments.

Property tax administration involves preparing and distributing bills, receiving payments, maintaining collection records, and reporting receipts. Compensation and operating expenses support the responsibilities of the elected tax collector and the applicable billing arrangements.

Earned income tax administration includes employer withholding, taxpayer returns, payment processing, account reconciliation, and distribution of revenue. Professional collection services perform this work through the regional tax-collection arrangement.

Collection charges and shared administrative expenses support the systems used to process and distribute taxes. Their accounting treatment depends on the collection arrangement.
Presenting these expenses separately from tax receipts helps readers identify the cost of administration alongside the revenue collected for Township services.

Tax Collection	code	2025 Actual	2026 Budget	2026 Projected	2027 Budget
payroll	403-110	$ 2,604.75	$ 2,612.50	$ 2,387.98	$ 2,609.50
benefits	403-150	$ 199.27	$ 142.94	$ 182.68	$ 142.78
office supplies	403-210	$ 6,050.41	$ 6,300.00	$ 7,092.75	$ 7,100.00
professional services	403-310	$ 33,339.25	$ 41,635.11	$ 28,541.44	$ 42,669.11
		$ 42,193.68	**$ 50,690.55**	**$ 38,204.85**	**$ 52,521.39**

Legal



Legal accounts support the advice and representation needed to conduct Township business. They include professional work on ordinances, agreements, public records, enforcement, claims, appeals, and other municipal matters.

The Township Solicitor advises the Board and administration, reviews documents, and assists with legal questions. This work helps identify obligations in proposed agreements, evaluate local rules, and address the procedures associated with municipal action.

Legal services can also involve property transactions, personnel matters, negotiations, and litigation. The work required depends on the subject, complexity, and course of the matter.
Public-records requests sometimes require legal review of disclosure, redactions, privileges, or appeals. Staff administer requests and search for records, while counsel assists with legal analysis and representation when needed.

Professional time can include research, document preparation, conferences, hearings, and written submissions. A separate records-related legal account helps make that portion of the workload identifiable within the broader legal budget.

Legal	code	2025 Actual	2026 Budget	2026 Projected	2027 Budget
general services	404-310	$ 200,414.84	$ 184,800.00	$ 168,849.00	$ 162,000.00
RTK services	404-320	$ 2,961.00	$ 12,000.00	$ 87,614.00	$ 30,000.00
		$ 203,375.84	**$ 196,800.00**	**$ 256,463.00**	**$ 192,000.00**

Clerical



Clerical accounts support the shared administrative services used throughout the Township office. They include office personnel, technology, supplies, postage, payroll processing, and public advertising.

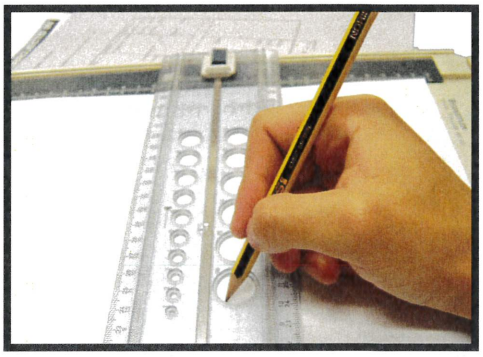
Administrative staff answer questions, process applications, maintain files, prepare correspondence, and coordinate information. These functions help residents reach the appropriate service and preserve records of Township business.

Technology expenses support computers, networks, software, electronic records, and system security. Subscriptions provide access to applications, while support services help maintain availability and address technical problems.

Contracted payroll processing assists with calculations, payments, and reporting. Township staff retain responsibility for maintaining employee information, authorizing payroll, and reviewing the records. Supplies and postage support daily office work and municipal correspondence. Legal advertising pays for publication of official notices associated with municipal actions and proceedings. Major technology purchases and replacements are addressed through the appropriate capital accounts.

Clerical	code	2025 Actual	2026 Budget	2026 Projected	2027 Budget
payroll	405-140	$ 107,815.33	$ 189,378.00	$ 119,032.52	$ 135,300.00
benefits	405-150	$ 33,006.73	$ 63,309.39	$ 50,368.00	$ 47,023.20
office supplies	405-210	$ 5,376.00	$ 6,000.00	$ 5,700.00	$ 6,000.00
payroll services	405-310	$ 16,463.27	$ 18,495.00	$ 18,108.68	$ 20,439.00
telephone	405-321	$ 3,640.26	$ 4,893.00	$ 4,570.00	$ 4,080.00
postage	405-325	$ 3,835.54	$ 5,835.00	$ 4,300.00	$ 5,582.00
auto allowance	405-337	$ 75.04	$ 240.00	$ 25.00	$ 240.00
advertisement	405-340	$ 3,493.64	$ 6,000.00	$ 4,100.00	$ 5,400.00
meetings & seminars	405-460	$ 2,931.85	$ 2,500.00	$ 92.00	$ 2,500.00
computer expense	405-465	$ 109,900.22	$ 93,546.00	$ 87,600.00	$ 101,154.00
other expense	405-470	$ 13,317.27	$ 14,394.00	$ 14,730.00	$ 15,540.00
		$ 299,855.15	**$ 404,590.39**	**$ 308,626.20**	**$ 343,258.20**

Engineering

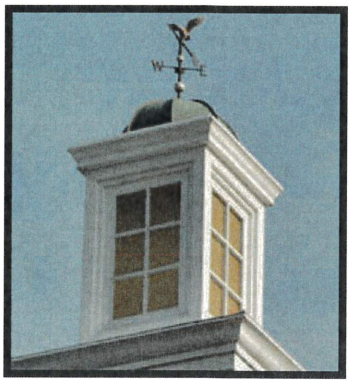


This department provides for the Township's engineering services. The Township Engineer, appointed by the Board of Supervisors, reviews subdivision and land development plans, evaluates proposed public improvements, and determines the appropriate amounts for escrow releases. The Engineer also provides technical guidance on the design and construction of Township improvements.

The budget includes funding for grant support services. The Township Engineer plays an important role in preparing and reviewing grant applications, ensuring that technical requirements are met and that proposed projects are feasible and well-documented.

Engineering	code	2025 Actual	2026 Budget	2026 Projected	2027 Budget
engineering services	408-310	$ 74,439.56	$ 60,000.00	$ 69,443.00	$ 64,000.00
		$ 74,439.56	**$ 60,000.00**	**$ 69,443.00**	**$ 64,000.00**

Township Building



This department provides for the operation of the Township Building. The building supports the delivery of public services, and regular maintenance ensures it remains reliable and cost-effective.

Utilities include electric, water and internet service, as well as heating oil and propane gas, which is used for the back-up generator. In addition to providing for HVAC system preventative maintenance and cleaning services, maintenance and repairs fund parking lot light fixes as may be needed.

The budget also includes a general other expenses line item to capture building-related costs that do not fall into specific categories, providing consistency in expense reporting.

Township Building	code	2025 Actual	2026 Budget	2026 Projected	2027 Budget
utilities	409-136	$ 7,982.64	$ 13,200.00	$ 11,500.00	$ 14,580.00
maintenance & repairs	409-137	$ 17,325.42	$ 19,830.00	$ 15,100.00	$ 20,292.00
alarm service	409-142	$ 4,282.21	$ 4,920.00	$ 5,200.00	$ 5,052.00
other expenses	409-147	$ 1,429.44	$ 1,920.00	$ 850.00	$ 1,260.00
		$ 31,019.71	**$ 39,870.00**	**$ 32,650.00**	**$ 41,184.00**

Garage

Garage accounts support the operation and upkeep of the Public Works facility. The complex provides workspace and storage for the crews, vehicles, equipment, and materials used throughout Township operations.

The facility supports equipment preparation, maintenance, material handling, and coordination of field assignments. Vehicle bays, storage areas, and employee workspaces each contribute to those functions.

Electricity, heating, water, communications, cleaning, and waste services support ongoing use. Preventive maintenance and repairs keep building systems and work areas serviceable. Facility condition can affect the Township's ability to prepare for seasonal work and respond to maintenance needs. Routine operating accounts provide for that continuing care, while major improvements and substantial building-system replacements are considered through capital planning.

Garage	code	2025 Actual	2026 Budget	2026 Projected	2027 Budget
utilities	409-236	$ 13,696.12	$ 15,540.00	$ 13,400.00	$ 15,660.00
maintenance & repairs	409-237	$ 10,457.53	$ 15,030.00	$ 11,200.00	$ 15,108.00
alarm service	409-242	$ 2,034.42	$ 2,604.00	$ 3,325.00	$ 3,720.00
other expenses	409-247	$ 1,007.33	$ 1,320.00	$ 1,261.00	$ 1,320.00
		$ 27,195.40	$ 34,494.00	$ 29,186.00	$ 35,808.00

Community Hall



This department provides for the operation of the Township's Community Hall in Fairview Village. The facility hosts meetings of the Board of Supervisors, Planning Commission, and Zoning Hearing Board. It is also used by community groups such as local scout troops, and Township residents, businesses, and organizations may rent the hall for meetings and events for a modest fee.

Utilities include electric, water and telephone service, as well as oil, which is used for heating. In addition to providing for HVAC system preventative maintenance and cleaning services, maintenance and repairs funds minor fixes to the property's parking lot and landscaping.

Community Hall	code	2025 Actual	2026 Budget	2026 Projected	2027 Budget
utilities	409-436	$ 5,092.39	$ 7,140.00	$ 6,050.00	$ 7,800.00
maintenance & repairs	409-437	$ 4,008.28	$ 6,276.00	$ 3,769.00	$ 6,396.00
other expenses	409-447	$ 279.62	$ 660.00	$ 200.00	$ 480.00
		$ 9,380.29	**$ 14,076.00**	**$ 10,019.00**	**$ 14,676.00**

Historical Building

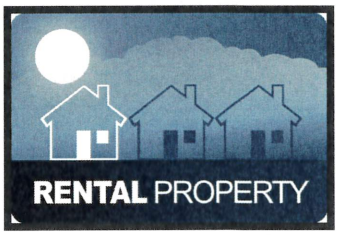


This Department provides for the operation of the Farmers' Union Hall, which is located in Center Point Village. The Township leases this property to the Worcester Historical Society for one dollar per year.

Utilities include water and heating oil. The Historical Society pays a portion of the annual heating oil expense. In addition to providing for HVAC system preventative maintenance, maintenance and repairs funds minor fixes to the building.

Historical Building	code	2025 Actual	2026 Budget	2026 Projected	2027 Budget
utilities	409-536	$ 3,528.49	$ 5,433.00	$ 5,350.00	$ 5,458.00
maintenance & repairs	409-537	$ 4,044.00	$ 1,992.00	$ 100.00	$ 1,752.00
		$ 7,572.49	**$ 7,425.00**	**$ 5,450.00**	**$ 7,210.00**

Hollow Road Rental

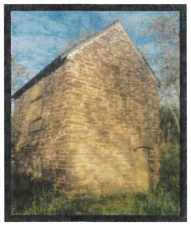


This Department provides for the operation of a single-family rental property owned by the Township. The Township currently leases this property.

The tenant pays all utilities; the dollars included in the Budget are for utilities that may need to be maintained during a vacancy between tenants. Maintenance and repairs funds HVAC system maintenance, and any required capital fixes to the property.

Hollow Road Rental	code	2025 Actual	2026 Budget	2026 Projected	2027 Budget
utilities	409-636	$ -	$ 250.00	$ -	$ 250.00
maintenance & repairs	409-637	$ 1,130.50	$ 4,152.00	$ 2,402.07	$ 4,152.00
		$ 1,130.50	**$ 4,402.00**	**$ 2,402.07**	**$ 4,402.00**

Springhouse



This Department provides for the operation of the Springhouse. The Springhouse is located along the Zacharias Trail, near the intersection of Hollow Road and Heebner Road. The structure is currently vacant.

Maintenance and repairs fund any required fixes to the structure.

Springhouse	code	2025 Actual	2026 Budget	2026 Projected	2027 Budget
maintenance & repairs	409-737	$ -	$ 1,000.00	$ -	$ 1,000.00
		$ -	**$ 1,000.00**	**$ -**	**$ 1,000.00**

Dutchy Church

Dutchy Church accounts identify basic operating and maintenance expenses for the Township-owned historic property. Utilities and minor repairs help care for the building and address immediate property needs. These costs can continue while a structure's longer-term use or restoration is being considered. Major preservation work belongs in capital planning, where scope, professional services, funding, and continuing ownership responsibilities can be evaluated together.

Dutchy Church	code	2025 Actual	2026 Budget	2026 Projected	2027 Budget
utilities	409-836	$ 600.51	$ 624.00	$ 610.00	$ 624.00
maintenance & repairs	409-837	$ 76.92	$ 960.00	$ 250.00	$ 300.00
		$ 677.43	**$ 1,584.00**	**$ 860.00**	**$ 924.00**

Public Safety



This Department provides for Township and State contributions to the Worcester Volunteer Fire Department, our community's all-volunteer emergency service provider.

Operating contributions help sustain the fire department's readiness to respond. They support recurring organizational and service needs that exist between emergency calls as well as during an incident.

Capital contributions support long-lasting equipment and apparatus. Maintenance contributions help keep existing equipment dependable. Buying an emergency vehicle, servicing it, and supporting the organization that operates it are different expenses, even though all contribute to response capability.

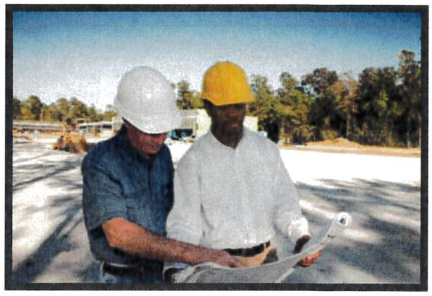
In addition, the Township receives pass-through funding from the Commonwealth's Foreign Fire Insurance Tax. The State levies this tax on certain insurance policies and allocates a portion to volunteer fire company relief associations. Worcester remits all funds received to the Worcester Volunteer Fire Department Relief Association.

Hydrant expenses support access to utility-owned hydrants used for fire protection. They relate to the public water infrastructure available during an emergency.

Contributions to emergency medical service providers assist with the availability of emergency care and transportation. These accounts identify Township support alongside the other resources used by the service providers.

Public Safety	code	2025 Actual	2026 Budget	2026 Projected	2027 Budget
hydrant rentals	411-380	$ 28,031.71	$ 32,671.32	$ 31,500.00	$ 37,281.00
WVFD contributions	411-540	$ 487,321.11	$ 487,821.11	$ 477,106.60	$ 495,303.10
ambulance contribution	412-001	$ 76,500.00	$ 100,000.00	$ 100,000.00	$ 100,000.00
		$ 591,852.82	**$ 620,492.43**	**$ 608,606.60**	**$ 632,584.10**

Code Enforcement



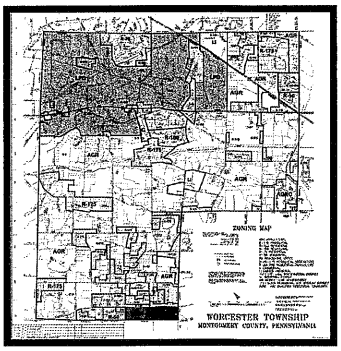
Code Enforcement accounts support inspection services, fire safety, construction-code administration, and publication of the Township Code. These activities help apply established requirements and maintain accessible local regulations.

Supplies provides for the Township's annual codification needs. Approximately once each year the Township publishes an update to its Code, which encompasses the legislation enacted subsequent to the previous codification. This approach provides a modest savings over the codification of ordinances at the time each ordinance is adopted.

Consultant services also fund the Township's building inspector, who enforces the Pennsylvania Uniform Construction Code (UCC). The UCC is a state-mandated set of building safety standards that all municipalities are required to administer. Worcester contracts for this service because the demand for inspections does not justify a full-time employee and fluctuates with the real estate market and the seasons. This arrangement provides flexibility, with additional inspection hours during peak construction and fewer hours during slower periods, while keeping costs under control.

Code Enforcement	code	2025 Actual	2026 Budget	2026 Projected	2027 Budget
Fire Marshal payroll	413-110	$ 5,200.00	$ -	$ -	$ -
Fire Marshal benefits	413-110-150	$ -	$ -	$ -	$ -
Codes payroll	413-140	$ -	$ -	$ -	$ -
Codes benefits	413-150	$ -	$ -	$ -	$ -
supplies	413-210	$ 8,976.50	$ 6,545.00	$ 1,295.00	$ 5,210.00
consultant services	413-312	$ 130,277.46	$ 92,500.00	$ 143,800.00	$ 100,000.00
mobile phone	413-321	$ 210.56	$ -	$ -	$ -
mileage	413-337	$ -	$ -	$ -	$ -
meetings & seminars	413-460	$ -	$ -	$ -	$ -
		$ 144,664.52	**$ 99,045.00**	**$ 145,095.00**	**$ 105,210.00**

Zoning Hearing Board



Zoning Hearing Board accounts support the hearing process for zoning applications and appeals. They identify expenses for legal assistance, hearing records, notices, member service, and administration.

The Board considers matters assigned to it, including variances, special exceptions, and appeals from certain zoning decisions. A variance seeks relief from a requirement. A special exception involves a use allowed when the ordinance's applicable standards are met.

Hearings provide an opportunity to present testimony and evidence and create a record for the decision. Legal counsel advises the Board on proceedings and decisions, and technical assistance may be needed for particular issues.

Court reporting, transcript preparation, advertising, notices, and file preparation each support a different part of the process. Hearing length and complexity affect the work involved.

Related budget schedules may also include costs for conditional-use proceedings. Those applications are decided by the Board of Supervisors. The account grouping should be read with the type of proceeding it supports.

Zoning Hearing Board	code	2025 Actual	2026 Budget	2026 Projected	2027 Budget
payroll	414-140	$ 1,550.00	$ 4,000.00	$ 1,850.00	$ 3,400.00
benefits	414-150	$ 118.73	$ 306.40	$ 175.00	$ 260.44
professional services	414-310	$ 7,582.90	$ 13,300.00	$ 10,000.00	$ 13,300.00
engineering	414-313	$ -	$ 1,500.00	$ 600.00	$ 1,500.00
legal	414-314	$ 44,440.00	$ 37,800.00	$ 40,200.00	$ 37,800.00
conditional use	414-315	$ -	$ 9,500.00	$ -	$ 8,700.00
advertising	414-341	$ 615.67	$ 1,350.00	$ 232.60	$ 675.00
meetings & seminars	414-460	$ -	$ 200.00	$ -	$ 200.00
		$ 54,307.30	$ 67,956.40	$ 53,057.60	$ 65,835.44

PA One Call

This Department provides for services associated with the marking of utility lines in advance of construction activities. The PA One Call system is a communications network of property owners, designers, excavators, and utility owners, created to prevent damage to underground facilities, and to reduce injuries to contractors.

Much of the expense is attributable to the marking of facilities in and around Township-owned traffic signals.

PA One Call	code	2025 Actual	2026 Budget	2026 Projected	2027 Budget
PA One Call	419-242	$ 1,198.81	$ 2,580.00	$ 1,190.00	$ 2,580.00
		$ 1,198.81	**$ 2,580.00**	**$ 1,190.00**	**$ 2,580.00**

Public Works



Public Works accounts support the workforce and operating capacity used to maintain Township roads, drainage facilities, parks, grounds, buildings, and other public property.

Employees inspect conditions, prepare equipment, schedule maintenance, make repairs, and respond to problems. The work includes visible activities such as mowing and pavement repair as well as drainage care, preventive maintenance, and seasonal preparation.

Personnel accounts record wages and employer costs associated with maintaining the workforce. Clothing, protective equipment, communications, and training help employees perform assigned duties and coordinate field work.

Workloads change with weather, seasonal use, and the condition of Township assets. Scheduled maintenance must be coordinated with needs that arise unexpectedly.
Materials, fuel, vehicle repairs, and major purchases also appear in related accounts. Reading those categories together provides a fuller view of the resources needed to carry out Public Works responsibilities.

Public Works	code	2025 Actual	2026 Budget	2026 Projected	2027 Budget
payroll	430-140	$ 585,774.79	$ 687,550.64	$ 650,174.00	$ 704,102.20
benefits	430-150	$ 337,053.85	$ 344,934.78	$ 320,868.00	$ 416,813.38
uniform rental	430-238	$ 3,716.73	$ 5,500.00	$ 3,000.00	$ 5,500.00
cell phones	430-326	$ 861.41	$ 840.00	$ 875.00	$ 840.00
meetings & seminars	430-460	$ 1,009.31	$ 800.00	$ 200.00	$ 700.00
other expenses	430-470	$ 1,734.95	$ 1,590.00	$ 1,545.00	$ 2,612.00
		$ 930,151.04	**$ 1,041,215.42**	**$ 976,662.00**	**$ 1,130,567.58**

Snow Removal



This Department provides for the winter maintenance of Township roads. And while the Township budgets for a "bad winter" that includes many snow and ice events, actual expenses will depend on weather conditions.

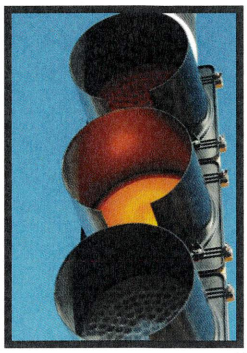
Salt and other treatment materials help address slippery conditions. Material accounts record purchases used to maintain and replenish supplies available for winter operations.

A stockpile allows crews to respond without waiting for a delivery during a storm. The amount purchased in a budget period may differ from the amount applied to roads because inventory can be carried into or out of that period.
Repeated smaller events can require substantial treatment. Material use therefore depends on road conditions and the frequency of response, as well as snowfall depth.

Snow removal is handled directly by Township staff, with funds reserved for emergency **contractor** services only. This approach ensures readiness for severe weather while keeping routine winter operations in-house and cost-effective.

Snow Removal	code	2025 Actual	2026 Budget	2026 Projected	2027 Budget
materials	432-200	$ 65,524.28	$ 47,707.50	$ 52,354.36	$ 55,080.00
contractor	432-450	$ -	$ 1,500.00	$ -	$ -
		$ 65,524.28	**$ 49,207.50**	**$ 52,354.36**	**$ 55,080.00**

Traffic Signals

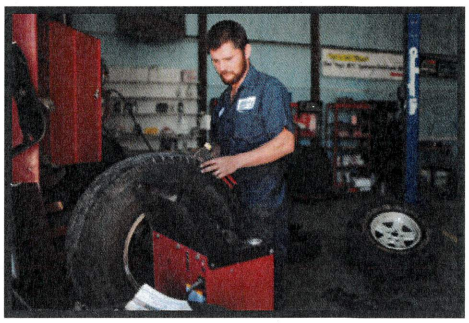


This Department provides for the operation and repair of traffic signals. The Township owns and maintains twelve traffic signals. In addition, the Township funds a percent of five traffic signals that are located at its municipal borders.

The Township's Traffic Engineer provides professional services on an as-needed basis, including review of timing, design, and upgrades. Day-to-day maintenance and repairs are handled by a contractor specializing in traffic signal systems and technology.

Traffic Signals	code	2025 Actual	2026 Budget	2026 Projected	2027 Budget
engineering	433-313	$ 4,553.75	$ 7,000.00	$ 3,500.00	$ 7,000.00
electricity	433-361	$ 4,194.42	$ 4,860.00	$ 5,560.00	$ 5,400.00
maintenance	433-374	$ 13,466.39	$ 14,000.00	$ 12,000.00	$ 14,000.00
		$ 22,214.56	**$ 25,860.00**	**$ 21,060.00**	**$ 26,400.00**

Machinery & Tools



This department provides for the maintenance of Public Works vehicles and equipment. The Township maintains a nine-truck fleet along with the equipment necessary to care for the roadway network, parks, and other Township-owned facilities. The Township's approach is to maintain vehicles and equipment until their useful life has been fully maximized, replacing them only when necessary and justified.

Vehicle maintenance includes the purchase of tires and parts, and repair services.

The budget also funds the purchase of small tools such as saws, levels, and weed-whackers, as well as repairs to these items when needed.

Machinery & Tools	code	2025 Actual	2026 Budget	2026 Projected	2027 Budget
vehicle maintenance	437-250	$ 94,011.31	$ 92,160.00	$ 72,406.00	$ 81,000.00
small tools	437-260	$ 10,064.02	$ 16,000.00	$ 9,875.00	$ 16,000.00
		$ 104,075.33	**$ 108,160.00**	**$ 82,281.00**	**$ 97,000.00**

Road Maintenance



Road Maintenance accounts support the materials and operating services used in the continuing care of Township roads and roadside facilities.

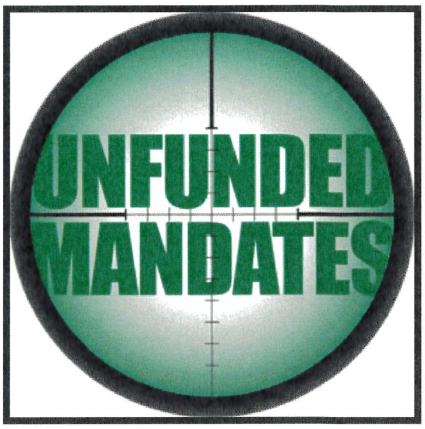
Fuel keeps vehicles and equipment working across maintenance assignments. Signs and installation hardware identify roads, guide drivers, and communicate traffic requirements. Repair materials support pavement patching, shoulder care, and drainage maintenance.

Road performance depends on the facilities around and beneath the pavement. Keeping inlets, pipes, culverts, and shallow drainage channels clear helps water move through the system and protects road surfaces.
Engineering and contracted services can supplement Township crews when a task requires specialized assistance or equipment.

Routine maintenance addresses recurring service needs and preserves existing infrastructure. Larger resurfacing, reconstruction, and replacement projects are evaluated through the broader road program and capital accounts.

Road Maintenance	code	2025 Actual	2026 Budget	2026 Projected	2027 Budget
gasoline	438-231	$ 9,075.38	$ 6,300.00	$ 13,500.00	$ 12,500.00
diesel	438-232	$ 24,048.69	$ 29,100.00	$ 29,800.00	$ 27,000.00
signs	438-242	$ 5,355.51	$ 6,000.00	$ 3,500.00	$ 6,000.00
supplies	438-245	$ 20,175.33	$ 48,750.00	$ 36,500.00	$ 48,525.00
engineering	438-313	$ 19,215.28	$ 25,000.00	$ 23,400.00	$ 25,000.00
contractor, road program	438-370	$ 6,198.50	$ 15,000.00	$ 6,200.00	$ 15,000.00
		$ 84,068.69	**$ 130,150.00**	**$ 112,900.00**	**$ 134,025.00**

Stormwater Management



Stormwater Management accounts support the planning, professional services, and program administration associated with controlling runoff and protecting water quality. Stormwater is rain or melting snow that flows over the ground and developed surfaces.

Runoff can carry sediment and other pollutants into streams. Drains, pipes, channels, and outfalls convey that water through the municipal separate storm sewer system. An outfall is a location where the system discharges water to a stream or other receiving area.

Stormwater infrastructure is separate from the sanitary sewer system used to collect wastewater for treatment. These systems have different purposes and operating responsibilities.

Engineering services help evaluate conditions, prepare plans, and assess improvements. Program administration and construction are different expenses: professional planning identifies and develops the work, while a capital project implements physical improvement.

Worcester is a member of the Skippack Creek Watershed Alliance, along with Hatfield Township, Towamencin Township, Lower Providence Township, Skippack Township, and other environmental stakeholders. Membership allows participating communities to share costs and earn compliance credits in the most cost-efficient manner possible, reducing the financial burden on each municipality while improving regional stormwater management.

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Stormwater Management	code	2025 Actual	2026 Budget	2026 Projected	2027 Budget
engineering	446-313	$ 8,503.25	$ 31,000.00	$ 15,300.00	$ 26,000.00
		$ 8,503.25	$ 31,000.00	$ 15,300.00	$ 26,000.00

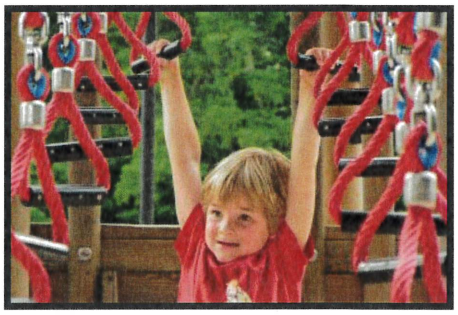
Recreation Administration

This department provides for the management of Township recreation programs. The part-time position previously assigned to this department was eliminated, and there are no current plans to re-evaluate this staffing change at this time.



Recreation Administration	code	2025 Actual	2026 Budget	2026 Projected	2027 Budget
payroll	451-140	$ -	$ -	$ -	$ -
benefits	451-150	$ -	$ -	$ -	$ -
mobile phone	451-326	$ -	$ -	$ -	$ -
mileage reimbursement	451-337	$ -	$ -	$ -	$ -
meetings & seminars	451-460	$ -	$ -	$ -	$ -
		$ -	$ -	$ -	$ -

Recreation & Culture



Recreation and Culture accounts support community activities, recreational opportunities, and cultural services available to residents.

Programs may involve Township staff, outside organizations, instructors, and facility users. The Township can provide space, coordination, or financial support while another organization delivers the activity.

Community events and concerts require preparation and services beyond the public gathering itself. Expenses can include performers, equipment, materials, event services, and arrangements needed to operate the activity.

Library contributions assist providers of materials, information, and educational services used by residents. These payments identify Township support for a service delivered by another organization. Program fees, sponsorships, rentals, and general municipal resources can support different parts of an activity. Related receipts and expenses should be considered alongside facility-maintenance costs when evaluating the resources involved.

Recreation & Culture	code	2025 Actual	2026 Budget	2026 Projected	2027 Budget
discounted tickets	452-247	$ -	$ -	$ -	$ -
camps & sport leagues	452-248	$ -	$ -	$ -	$ -
Community Day	452-250	$ 9,635.32	$ 15,000.00	$ 25,053.52	$ 16,000.00
library	452-520	$ 9,309.30	$ 9,774.45	$ 9,774.45	$ 10,262.00
		$ 18,944.62	**$ 24,774.45**	**$ 34,827.97**	**$ 26,262.00**

Parks



This Department provides for the maintenance of the Township's parks system, which includes 120 acres of active and passive parklands, and more than 170 acres of natural open spaces.

Heebner Park, our community's signature park, totals 84 acres, and includes athletic fields, basketball and tennis courts, walking trails, playgrounds, and pavilions. The Zacharias Trail begins in Heebner Park; the Township is now working to extend this trail to nearby Evansburg State Park.

Mt. Kirk Park sports one multi-purpose athletic field and a quarter-mile walking trail. This seven-acre park offers a convenient walking trail that connects to the neighboring Chadwick Place development.

Sunny Brook Park is home to two softball fields and one multi-purpose field. While this park is located within a residential subdivision, the facility is owned and maintained by the Township.

Heyser Field is an equestrian-friendly park located behind Community Hall. Various community and equestrian events are held at the park throughout the year. A 700 linear foot unpaved trail winds through the woods behind the horse ring.

The budget funds the maintenance of athletic fields, pavilions, trails, and other amenities. Field rental fees help recover a portion of these costs, with discounted rates available for community-based and youth organizations. These fees offset about 10% of the annual maintenance expense.

The Budget also funds utilities (electric and water) in service at Heebner Park and Sunny Brook Park.

Parks	code	2025 Actual	2026 Budget	2026 Projected	2027 Budget
Heebner Park - utilities	454-436	$ 4,390.73	$ 4,212.00	$ 5,120.00	$ 4,500.00
Heebner Park - fields	454-437-001	$ 6,185.05	$ 12,000.00	$ 7,100.00	$ 6,000.00
Heebner Park - expenses	454-437-002	$ 5,139.04	$ 8,000.00	$ 5,885.00	$ 8,000.00
Mt. Kirk Park - fields	454-438-001	$ 1,316.75	$ 2,300.00	$ 1,750.00	$ 1,150.00
Mt. Kirk Park - expenses	454-438-002	$ 2,122.49	$ 1,550.00	$ 975.00	$ 1,550.00
Mt. Kirk Park - utilities	454-438-003	$ 3,432.94	$ 2,420.00	$ 3,320.00	$ 2,950.00
Sunny Brook Park - fields	454-439-001	$ 1,955.20	$ 3,300.00	$ 2,850.00	$ 1,650.00
Sunny Brook Park - expens.	454-439-002	$ 1,651.33	$ 3,202.00	$ 1,500.00	$ 2,800.00
Sunny Brook Park - utilities	454-446	$ 2,636.57	$ 2,700.00	$ 2,790.00	$ 3,300.00
Heyser Field - horse ring	454-470	$ -	$ 500.00	$ -	$ 500.00
Heyser Field - expenses	454-471	$ 176.00	$ 350.00	$ 624.13	$ 350.00
trails	454-480	$ 740.88	$ 2,650.00	$ 1,200.00	$ 1,900.00
other parks	454-490	$ 4,386.84	$ 6,716.00	$ 6,267.00	$ 6,950.00
		$ 34,133.82	$ 49,900.00	$ 39,381.13	$ 41,600.00

Public Relations

This department provides for the publication of the Township's community newsletter. The newsletter is mailed to every home and business in Worcester Township twice a year. Articles are prepared by Township staff, which helps keep production costs low.



The Township also distributes an informational packet to new residents, with design and printing costs included under other communications. In addition, a monthly electronic newsletter is provided to keep residents informed between print editions.

Public Relations	code	2025 Actual	2026 Budget	2026 Projected	2027 Budget
community newsletter	459-340	$ 5,510.55	$ 11,920.00	$ 11,429.72	$ 12,000.00
other communications	459-341	$ -	$ 1,200.00	$ 851.32	$ 1,200.00
		$ 5,510.55	$ 13,120.00	$ 12,281.04	$ 13,200.00

Other

The Township pays real estate taxes on portions of two Township-owned properties that are improved with cell towers. The cell tower companies that lease these lands reimburse the Township for the taxes paid. The reimbursements are credited against this expenditure line-item, 481.430.



Insurance expenses include premiums for property, liability, automotive, inland marine, and workers compensation coverage. The Township participates in a multi-municipal insurance trust that provides most of this coverage, with separate workers compensation insurance maintained for volunteer firefighters.

The budget also provides for a year-end transfer from the General Fund to the Capital Fund. This transfer is the Capital Fund's primary revenue source and is used to purchase vehicles and equipment, improve Township facilities, and fund other capital projects.

Other	code	2025 Actual	2026 Budget	2026 Projected	2027 Budget
real estate taxes	481-430	$ -	$ -	$ -	$ -
insurances	486-350	$ 132,534.37	$ 143,262.30	$ 137,200.00	$ 150,965.30
transfer to Capital Fund	492-300	$ 1,915,704.60	$ 977,375.62	$ 977,375.62	$ 965,760.78
transfer to Sewer Fund	492-080	$ -	$ -	$ -	$ -
		$ 2,048,238.97	$ 1,120,637.92	$ 1,114,575.62	$ 1,116,726.08

Interest



Capital Fund Interest records earnings on resources held for capital needs and future obligations. These earnings support the fund while money remains available for investment.

Interest depends on the invested balance, the terms of the investment, and the time funds remain invested. Project payments reduce the balance available to earn income, while deposits increase it.

Investment planning also considers access to money when payments come due. The timing of anticipated obligations affects which holding periods and arrangements fit the fund's needs. Interest credited to the Capital Fund remains part of its financial activity. Resources already committed to a project continue to carry that commitment while they are held.

The receipt account shows investment income. Project and debt accounts explain how the fund's resources are subsequently used.

Interest	code	2025 Actual	2026 Budget	2026 Projected	2027 Budget
interest	341-000	$ 786,544.65	$ 720,000.00	$ 725,100.00	$ 600,000.00
		$ 786,544.65	**$ 720,000.00**	**$ 725,100.00**	**$ 600,000.00**

Other Government Levels



Other Government Levels records capital assistance received from outside government agencies. These receipts commonly support eligible planning, acquisition, infrastructure, park, or conservation work.

A grant agreement identifies the approved project, qualifying expenses, and conditions for payment. Funding may support a particular phase, such as design or construction, and the scope of the award determines what can be charged to it.

Some grants require a local contribution. Other necessary project expenses may fall outside the award's eligible scope, creating additional Township responsibilities.

Reimbursement arrangements can require the Township to pay eligible expenses before requesting grant funds. Work, payment, and reimbursement can occur in different budget periods. Administration includes agreements, documentation, progress reports, payment requests, and closeout. Keeping grant receipts connected with the project helps explain both the assistance received and the obligations that accompany it.

Other Government Level	code	2025 Actual	2026 Budget	2026 Projected	2027 Budget
grants	354-351	$ -	$ 161,442.00	$ 100,000.00	$ 567,952.36
		$ -	**$ 161,442.00**	**$ 100,000.00**	**$ 567,952.36**

Fees



Traffic impact fees contribute to eligible transportation improvements associated with development. The applicable program and project requirements guide their use and keep the resources connected with their transportation purpose.

The Budget includes miscellaneous revenue from the auction of used Public Works vehicles and equipment. State Law requires municipalities to sell vehicles and equipment by auction, unless the property is sold to another municipality, a volunteer fire company, school district or select other non-profit organizations.

Fees	code	2025 Actual	2026 Budget	2026 Projected	2027 Budget
traffic impact fees	363-100	$ 19,672.39	$ 14,204.00	$ 27,839.00	$ 14,204.00
miscellaneous	381-000	$ 8,388.75	$ 2,000.00	$ 1,200.00	$ 2,000.00
		$ 28,061.14	**$ 16,204.00**	**$ 29,039.00**	**$ 16,204.00**

Transfers In

Transfers In records resources assigned to the Capital Fund from another Township fund. These transfers connect available municipal resources with capital needs.

A transfer can support equipment replacement, facility renewal, infrastructure work, or another authorized capital purpose. It allows the Township to direct resources toward investments that extend beyond recurring operations.

The receiving fund records a receipt and the sending fund records a corresponding payment. Together, the entries document a movement of existing Township money. Reading the transfer with the related expenditure accounts helps explain how capital work is funded and where the resources originated.

Transfers In	code	2025 Actual	2026 Budget	2026 Projected	2027 Budget
General Fund transfer	392-010	$ 1,915,704.60	$ 977,375.62	$ 977,375.62	$ 965,760.78
		$ 1,915,704.60	**$ 977,375.62**	**$ 977,375.62**	**$ 965,760.78**

General Government

Office equipment and technology investments can include computers, servers, network components, and other systems used for municipal administration. Replacement planning considers reliability, compatibility, support requirements, and the work the equipment must perform.



Building improvements address substantial repairs, renovations, or replacement of major components. Planning, design, and installation can form part of the project's cost. Routine cleaning and servicing continue through operating accounts.

Debt service records payments associated with borrowing. Principal repays the amount borrowed, interest covers the financing cost, and related fees support administration of the obligation.
The purchase, the borrowing used to finance it, and later repayment are separate transactions. These accounts help readers connect the public asset with the financial responsibilities that continue after acquisition.

General Government	code	2025 Actual	2026 Budget	2026 Projected	2027 Budget
investing/CD fees	402-470	$ -	$ -	$ -	$ -
office equipment	405-720	$ 4,986.89	$ 80,000.00	$ 35,875.00	$ 85,000.00
building improvements	409-600	$ 16,853.00	$ 20,700.00	$ 23,067.72	$ 338,150.00
debt service	472-200	$ 98,908.85	$ 135,908.85	$ 135,908.85	$ 136,949.00
interfund transfer	492-010	$ -	$ -	$ -	
		$ 120,748.74	**$ 236,608.85**	**$ 194,851.57**	**$ 560,099.00**

Public Works

Capital Public Works accounts support substantial road and infrastructure improvements and the acquisition of major vehicles and equipment used for Township services. Road work can range from resurfacing a worn driving surface to reconstructing pavement and underlying components. Condition, drainage, use, and engineering evaluation help define the appropriate project.



Bridges, culverts, guiderails, drainage facilities, signs, and signals also support the transportation network. Their improvement can require assessment, design, approvals, procurement, construction, and inspection.

Equipment purchases provide resources used repeatedly for road maintenance, park care, snow removal, and other assignments. Evaluating a purchase includes its intended duties and the maintenance, fuel, storage, and replacement responsibilities that follow.

Capital resources may be combined with eligible state aid or grants. Project records identify each funding source and its contribution to the authorized work. Routine maintenance continues through the related operating accounts.

Public Works	code	2025 Actual	2026 Budget	2026 Projected	2027 Budget
capital roads	430-600	$ 668,452.64	$ 1,571,177.00	$ 1,498,286.00	$ 1,710,472.00
equipment purchase	430-740	$ 406,150.99	$ 344,730.00	$ 320,100.00	$ 81,650.00
traffic signs & signals	433-600	$ 27,113.50	$ 37,000.00	$ 30,054.00	$ 40,000.00
		$ 1,101,717.13	**$ 1,952,907.00**	**$ 1,848,440.00**	**$ 1,832,122.00**

Parks & Recreation



Capital Parks and Recreation accounts support major improvements to parks, trails, recreational facilities, and preserved property. They identify investments in the physical spaces available for public use.

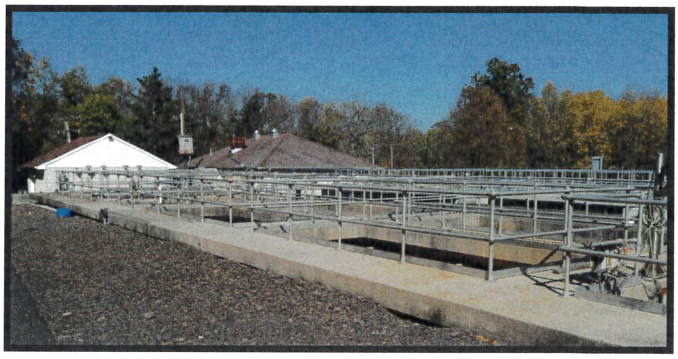
Facility work can involve substantial repairs, replacement of worn amenities, accessibility improvements, and new recreational features. Completed improvements create continuing inspection, maintenance, and sometimes utility responsibilities.

Trail development can require feasibility review, design, property rights, approvals, drainage, crossings, and construction. Each phase contributes to defining and delivering an improvement, with funding considered for the work being authorized.

Parks & Recreation	code	2025 Actual	2026 Budget	2026 Projected	2027 Budget
parks and trails	454-600	$ 232,943.49	$ 310,100.00	$ 274,951.00	$ 496,594.21
land acquisition	454-710	$ -	$ 31,000.00	$ 10,000.00	$ 21,000.00
		$ 232,943.49	**$ 341,100.00**	**$ 284,951.00**	**$ 517,594.21**

Wastewater Receipts

Wastewater Receipts accounts identify revenue supporting the Township-owned sewer system. They include customer service payments, connection-related charges, account fees, and investment earnings.



Service fees support collection, pumping, treatment, and the infrastructure needed to provide those services. Residential and commercial receipts are identified separately to maintain a clear record of billing and collection activity.

Amounts billed and payments collected occur at different stages. Outstanding balances, payment timing, and adjustments can affect the receipts recorded during a period.
Tapping fees relate to connections to the system. Certification fees support preparation of account information, often for property transactions. Late charges arise under the applicable payment terms, while interest is earned on available fund balances.

Rate planning considers operating costs, debt obligations, repairs, and future improvements. System evaluations help connect those needs with maintenance priorities, capital planning, and the resources required to sustain service.

Wastewater	code	2025 Actual	2026 Budget	2026 Projected	2027 Budget
interest	341-000	$ 61,553.46	$ 20,000.00	$ 52,270.00	$ 26,500.00
federal entitlements	351-100	$ -	$ -	$ -	$ -
tapping fees	364-110	$ 39,910.94	$ 48,577.62	$ 78,193.00	$ 48,577.62
sewer fees, residential	364-120	$ 624,420.60	$ 642,964.99	$ 643,100.00	$ 736,129.43
sewer fees, commercial	364-130	$ 169,121.93	$ 152,000.00	$ 151,300.00	$ 157,000.00
late fees	364-140	$ 10,947.16	$ 8,300.00	$ 8,441.00	$ 8,500.00
certification fees	364-150	$ 695.00	$ 1,000.00	$ 1,560.00	$ 1,000.00
liens	364-190	$ -	$ -	$ -	$ -
miscellaneous income	381-000	$ -	$ 25.00	$ -	$ 25.00
		$ 906,649.09	$ 872,867.61	$ 934,864.00	$ 977,732.05

Wastewater Expenditures

Wastewater Expenditures accounts record the work and resources needed to operate, maintain, and renew the Township-owned sewer system. They include treatment, pumping, utilities, repairs, professional assistance, capital work, and debt service.

Operating services support the monitoring and care of treatment facilities and pumping stations. Chemicals, laboratory testing, and sludge removal serve different treatment needs and are identified in the related expense accounts.

Electricity powers pumps and treatment equipment. Communications and alarms help report operating conditions. Repair and equipment accounts provide parts and services for wear, damage, and breakdowns, while location-specific accounts help identify work at individual facilities. Engineering, legal, insurance, and other professional services support system ownership and administration. System analysis evaluates collection, pumping, treatment, and longer-term needs together.

Capital improvements address substantial renewal and replacement. Debt service covers principal, interest, and related administration. Reviewing these obligations alongside routine operations and available reserves helps explain the resources needed to maintain dependable sewer service

Wastewater Treatment	code	2025 Actual	2026 Budget	2026 Projected	2027 Budget
alarm services	429-242	$ 2,006.57	$ 2,104.00	$ 2,128.15	$ 2,128.00
other expenses	429-300	$ 246,236.58	$ 235,824.00	$ 246,676.00	$ 285,876.00
engineering	429-313	$ 9,988.26	$ 12,000.00	$ 14,090.00	$ 14,000.00
legal	429-314	$ 1,966.51	$ 3,000.00	$ 973.50	$ 2,000.00
plant operations	429-316	$ 74,825.91	$ 93,818.50	$ 93,988.00	$ 98,040.00
telephone	429-321	$ 1,124.26	$ 1,200.00	$ 1,160.70	$ 1,320.00
utilities	429-361	$ 131,453.95	$ 137,520.00	$ 137,860.00	$ 143,520.00
equipment & repairs	429-374	$ 26,019.20	$ 30,226.00	$ 27,289.00	$ 27,408.00
CPF, operations	429-421-001	$ 5,070.00	$ 6,636.00	$ 6,540.00	$ 7,560.00
CPF, utilities & repairs	429-421-002	$ 7,451.50	$ 8,676.00	$ 7,135.00	$ 8,856.00
MW, operations	429-422-001	$ 5,177.00	$ 6,636.00	$ 6,540.00	$ 7,560.00
MW, utilities & repairs	429-422-002	$ 6,493.61	$ 7,092.00	$ 6,455.00	$ 7,332.00
HV, operations	429-423-001	$ 5,070.00	$ 6,636.00	$ 6,540.00	$ 7,560.00
HV, utilities & repairs	429-423-002	$ 5,131.29	$ 7,236.00	$ 7,880.00	$ 7,296.00
FC, operations	429-424-001	$ 5,337.50	$ 6,636.00	$ 6,213.00	$ 7,560.00
FC, utilities & repairs	429-424-002	$ 4,708.66	$ 6,528.00	$ 4,382.00	$ 6,876.00
CP, operations	429-425-001	$ 5,070.00	$ 6,636.00	$ 6,865.00	$ 7,560.00
CP, utilities & repairs	429-425-002	$ 4,528.98	$ 6,996.00	$ 5,799.00	$ 6,516.00
AD, operations	429-426-001	$ 5,070.00	$ 6,636.00	$ 6,400.00	$ 7,560.00
AD, utilities & repairs	429-426-002	$ 5,060.52	$ 6,216.00	$ 4,350.00	$ 5,616.00
Reserve, operations	429-427-001	$ -	$ 6,636.00	$ 4,380.00	$ 7,560.00
Reserve, utilities & repairs	429-427-002	$ -	$ 4,680.00	$ 3,721.00	$ 6,180.00
capital improvements	429-700	$ 88,276.33	$ 84,680.00	$ 81,720.00	$ 120,300.00
GOB - principal	471-200	$ 130,000.00	$ 135,000.00	$ 135,000.00	$ 145,000.00
GOB - interest	472-200	$ 33,856.26	$ 36,556.00	$ 36,556.00	$ 28,456.26
GOB - fiscal agent fees	475-000	$ 1,050.00	$ 1,100.00	$ 1,050.00	$ 1,100.00
insurance	486-350	$ 6,971.50	$ 5,982.70	$ 5,982.70	$ 6,514.70
		$ 817,944.39	$ 872,887.20	$ 867,674.05	$ 977,254.96

Interest

Liquid Fuels Interest records earnings on transportation resources held before they are spent on eligible work. Those earnings remain associated with the fund.

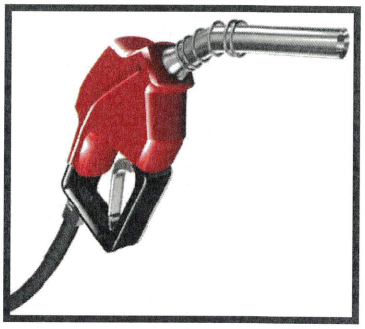
Receipts depend on the balance available, investment terms, and the time funds remain invested. State payments add resources, while project payments reduce the amount held.

Accounting records preserve each fund's share of earnings when money is invested through shared arrangements. The interest remains identifiable with the transportation resources that generated it. Reading the interest account alongside the state allocation and expenditures shows how the fund receives resources, earns income while holding them, and pays for qualifying transportation work.

Interest	code	2025 Actual	2026 Budget	2026 Projected	2027 Budget
interest	341-000	$ 16,604.83	$ 6,000.00	$ 12,100.00	$ 7,000.00
		$ 16,604.83	**$ 6,000.00**	**$ 12,100.00**	**$ 7,000.00**

Licenses

The State Liquid Fuels Allocation records transportation assistance distributed by the Commonwealth for eligible local road purposes. Its use follows the requirements of the state program.



The allocation is determined through a formula using municipal population and approved road mileage. The Township receives the distribution and records it within the separate fund.

Qualifying uses include road construction, reconstruction, maintenance, repair, and related transportation purposes allowed by the program. Eligibility guides which expenses can be charged to the fund.

Records and required reports document the receipt, investment, and use of these resources. They provide a basis for reviewing the work supported by state aid.

The allocation contributes to the broader road program alongside General Fund operating resources and Capital Fund improvements. Together, those sources support the care and renewal of the Township's transportation network.

Licenses	code	2025 Actual	2026 Budget	2026 Projected	2027 Budget
Liquid Fuel Funds	355-020	$ 363,411.52	$ 350,022.34	$ 352,054.09	$ 357,930.25
		$ 363,411.52	**$ 350,022.34**	**$ 352,054.09**	**$ 357,930.25**

Public Works



Liquid Fuels Public Works accounts identify eligible transportation expenses paid from the fund. They connect restricted state resources with the road work they support.

The nature of the work and the applicable eligibility requirements determine whether an expense can be paid from Liquid Fuels resources. Project records connect each payment with the qualifying activity.

Work may involve maintaining existing roads or renewing transportation infrastructure. Related planning and project expenses must be considered under the requirements governing their eligibility.

An appropriation provides spending authority for planned work. Actual expenditures follow the services performed and payments due. Resources held for later use remain identifiable in the fund and available for eligible transportation needs.

Public Works	code	2025 Actual	2026 Budget	2026 Projected	2027 Budget
road maintenance contract	438-370	$ 357,000.00	$ 360,000.00	$ 360,000.00	$ 350,000.00
		$ 357,000.00	**$ 360,000.00**	**$ 360,000.00**	**$ 350,000.00**

Appendix A

RECEIPTS AND EXPENDITURES BY FUND

GENERAL FUND

January 1, 2027 balance...	$ 250,000.00

RECEIPTS	2025 Actual	2026 Budget	2026 Projected	2027 Budget
Taxes	$ 4,414,673.18	$ 4,137,320.00	$ 4,234,920.00	$ 4,231,245.00
Licenses & Permits	$ 203,369.90	$ 200,900.00	$ 203,591.00	$ 200,900.00
Fines & Forfeits	$ 2,975.54	$ 1,600.00	$ 2,670.00	$ 1,600.00
Interest & Rents	$ 257,034.96	$ 194,991.15	$ 205,611.00	$ 199,206.83
Intergovernmental Revenue	$ 197,855.72	$ 197,855.72	$ 184,547.53	$ 184,547.53
Charges for Services	$ 202,859.06	$ 119,930.00	$ 214,827.00	$ 139,630.00
Miscellaneous Revenue	$ 52,123.73	$ 15,825.00	$ 40,500.00	$ 19,400.00
Other Financing	$ 440.00	$ 880.00	$ 550.00	$ 550.00
	$ 5,331,332.09	$ 4,869,301.87	$ 5,087,216.53	$ 4,977,079.36

EXPENDITURES	2025 Actual	2026 Budget	2026 Projected	2027 Budget
Legislative	$ 89,915.23	$ 97,373.46	$ 90,108.10	$ 95,287.66
Management	$ 382,483.16	$ 395,276.83	$ 396,902.16	$ 456,557.18
Finance	$ 159,215.95	$ 177,620.52	$ 173,069.56	$ 195,180.73
Tax Collection	$ 42,193.68	$ 50,690.55	$ 38,204.85	$ 52,521.39
Legal	$ 203,375.84	$ 196,800.00	$ 256,463.00	$ 192,000.00
Clerical	$ 299,855.15	$ 404,590.39	$ 308,626.20	$ 343,258.20
Engineering	$ 74,439.56	$ 60,000.00	$ 69,443.00	$ 64,000.00
Township Building	$ 31,019.71	$ 39,870.00	$ 32,650.00	$ 41,184.00
Garage	$ 27,195.40	$ 34,494.00	$ 29,186.00	$ 35,808.00
Community Hall	$ 9,380.29	$ 14,076.00	$ 10,019.00	$ 14,676.00
Historical Building	$ 7,572.49	$ 7,425.00	$ 5,450.00	$ 7,210.00
Hollow Road Rental	$ 1,130.50	$ 4,402.00	$ 2,402.07	$ 4,402.00
Springhouse	$ -	$ 1,000.00	$ -	$ 1,000.00
Dutchy Church	$ 677.43	$ 1,584.00	$ 860.00	$ 924.00
Public Safety	$ 591,852.82	$ 620,492.43	$ 608,606.60	$ 632,584.10
Code Enforcement	$ 144,664.52	$ 99,045.00	$ 145,095.00	$ 105,210.00
Zoning Hearing Board	$ 54,307.30	$ 67,956.40	$ 53,057.60	$ 65,835.44
PA One Call	$ 1,198.81	$ 2,580.00	$ 1,190.00	$ 2,580.00
Public Works	$ 930,151.04	$ 1,041,215.42	$ 976,662.00	$ 1,130,567.58
Snow Removal	$ 65,524.28	$ 49,207.50	$ 52,354.36	$ 55,080.00
Traffic Signals	$ 22,214.56	$ 25,860.00	$ 21,060.00	$ 26,400.00
Machinery & Tools	$ 104,075.33	$ 108,160.00	$ 82,281.00	$ 97,000.00
Road Maintenance	$ 84,068.69	$ 130,150.00	$ 112,900.00	$ 134,025.00
Stormwater Management	$ 8,503.25	$ 31,000.00	$ 15,300.00	$ 26,000.00
Recreation Administration	$ -	$ -	$ -	$ -
Recreation & Culture	$ 18,944.62	$ 24,774.45	$ 34,827.97	$ 26,262.00
Parks	$ 34,133.82	$ 49,900.00	$ 39,381.13	$ 41,600.00
Public Relations	$ 5,510.55	$ 13,120.00	$ 12,281.04	$ 13,200.00
Other-Insurance/Trans from Gen	$ 2,048,238.97	$ 1,120,637.92	$ 1,114,575.62	$ 1,116,726.08
	$ 5,441,842.95	$ 4,869,301.87	$ 4,682,956.26	$ 4,977,079.36

2027 GENERAL FUND	$ 0.00

December 31, 2027 balance...	$ 250,000.00

STATE FUND

January 1, 2027 balance...	$ 120,153.00

RECEIPTS	2025 Actual	2026 Budget	2026 Projected	2027 Budget
Interest	$ 16,604.83	$ 6,000.00	$ 12,100.00	$ 7,000.00
Licenses	$ 363,411.52	$ 350,022.34	$ 352,054.09	$ 357,930.25
	$ 380,016.35	$ 356,022.34	$ 364,154.09	$ 364,930.25

EXPENDITURES	2025 Actual	2026 Budget	2026 Projected	2027 Budget
Public Works	$ 357,000.00	$ 360,000.00	$ 360,000.00	$ 350,000.00

2027 STATE FUND	**$ 14,930.25**
December 31, 2027 balance...	$ 135,083.25

SEWER FUND

January 1, 2027 balance...	$ 1,986,591.00

RECEIPTS	2025 Actual	2026 Budget	2026 Projected	2027 Budget
Wastewater	$ 906,649.09	$ 872,867.61	$ 934,864.00	$ 977,732.05
	$ 906,649.09	$ 872,867.61	$ 934,864.00	$ 977,732.05

EXPENDITURES	2025 Actual	2026 Budget	2026 Projected	2027 Budget
Wastewater	$ 817,944.39	$ 872,887.20	$ 867,674.05	$ 977,254.96

2027 SEWER FUND	**$ 477.09**

December 31, 2027 balance...	$ 1,987,068.09

CAPITAL FUND

January 1, 2027 balance...	$ 18,957,652.00

RECEIPTS	2025 Actual	2026 Budget	2026 Projected	2027 Budget
Interest	$ 786,544.65	$ 720,000.00	$ 725,100.00	$ 600,000.00
Other Government Levels	$ -	$ 161,442.00	$ 100,000.00	$ 567,952.36
Fees	$ 28,061.14	$ 16,204.00	$ 29,039.00	$ 16,204.00
Transfers In	$ 1,915,704.60	$ 977,375.62	$ 977,375.62	$ 965,760.78
	$ 2,730,310.39	$ 1,875,021.62	$ 1,831,514.62	$ 2,149,917.14

EXPENDITURES	2025 Actual	2026 Budget	2026 Projected	2027 Budget
General Government	$ 120,748.74	$ 236,608.85	$ 194,851.57	$ 560,099.00
Public Works	$ 1,101,717.13	$ 1,952,907.00	$ 1,848,440.00	$ 1,832,122.00
Parks & Recreation	$ 232,943.49	$ 341,100.00	$ 284,951.00	$ 517,594.21
	$ 1,455,409.36	$ 2,530,615.85	$ 2,328,242.57	$ 2,909,815.21

2027 CAPITAL FUND	$ (759,898.07)
December 31, 2027 balance...	$ 18,197,753.93

Appendix B

PROPERTY TAX RATES

Worcester Township boasts the lowest property tax in Montgomery County. The Township's property tax is levied at 0.05 mills, and there is no proposed change to this tax in 2027. The owner of a property in Worcester Township that is assessed at $300,000 (the approximate assessment for a house with a market value of $650,000) pays $15 in property tax to the Township. This same owner pays $1,638 in property tax to Montgomery County (5.462 mills), and $11,283 in property tax to the Methacton School District (37.6116 mills).

If you pay property taxes, for every $1,000 paid...

$872.18 is paid to the Methacton School District



$126.66 is paid to Montgomery County

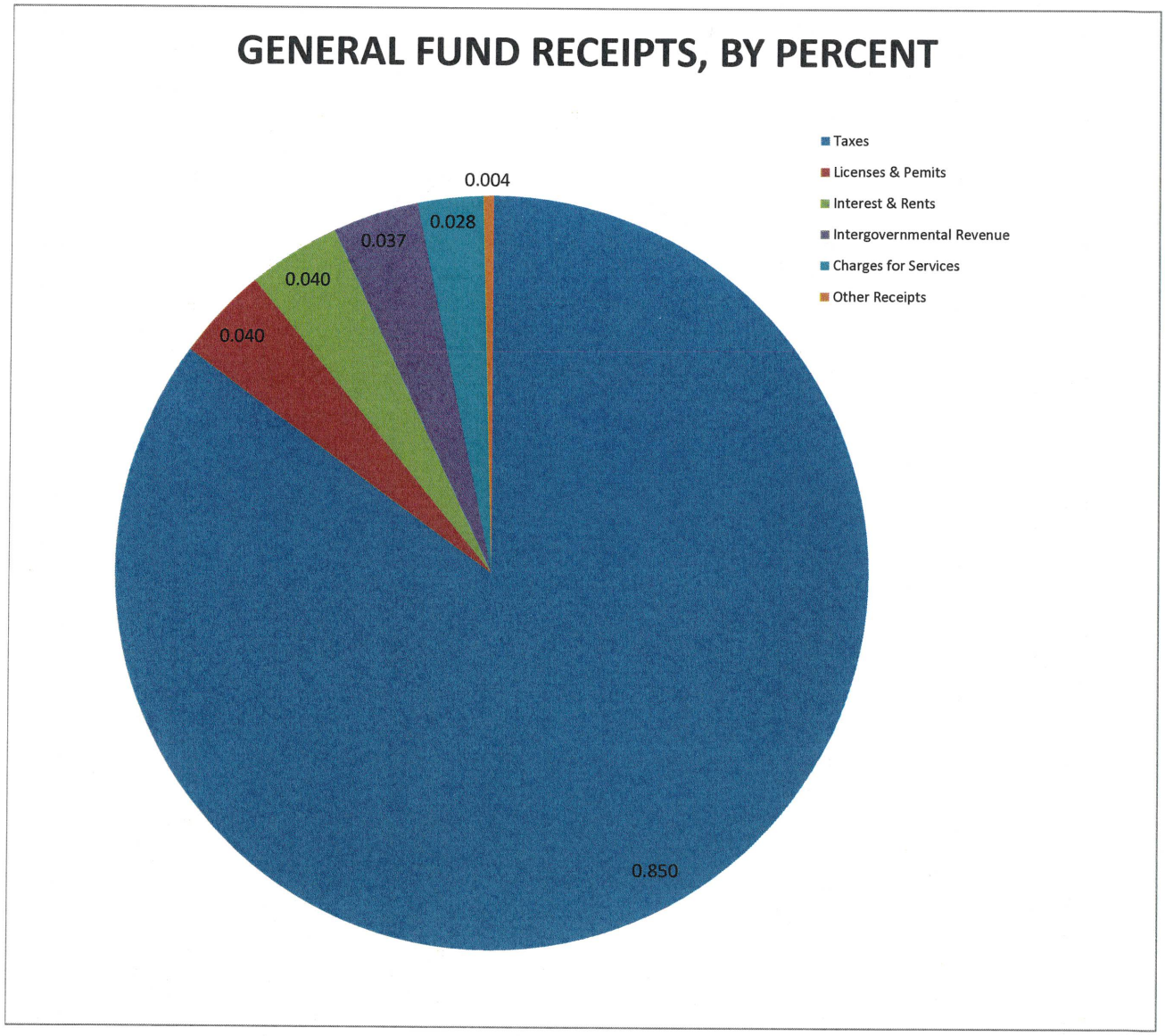


$1.16 is paid to Worcester Township



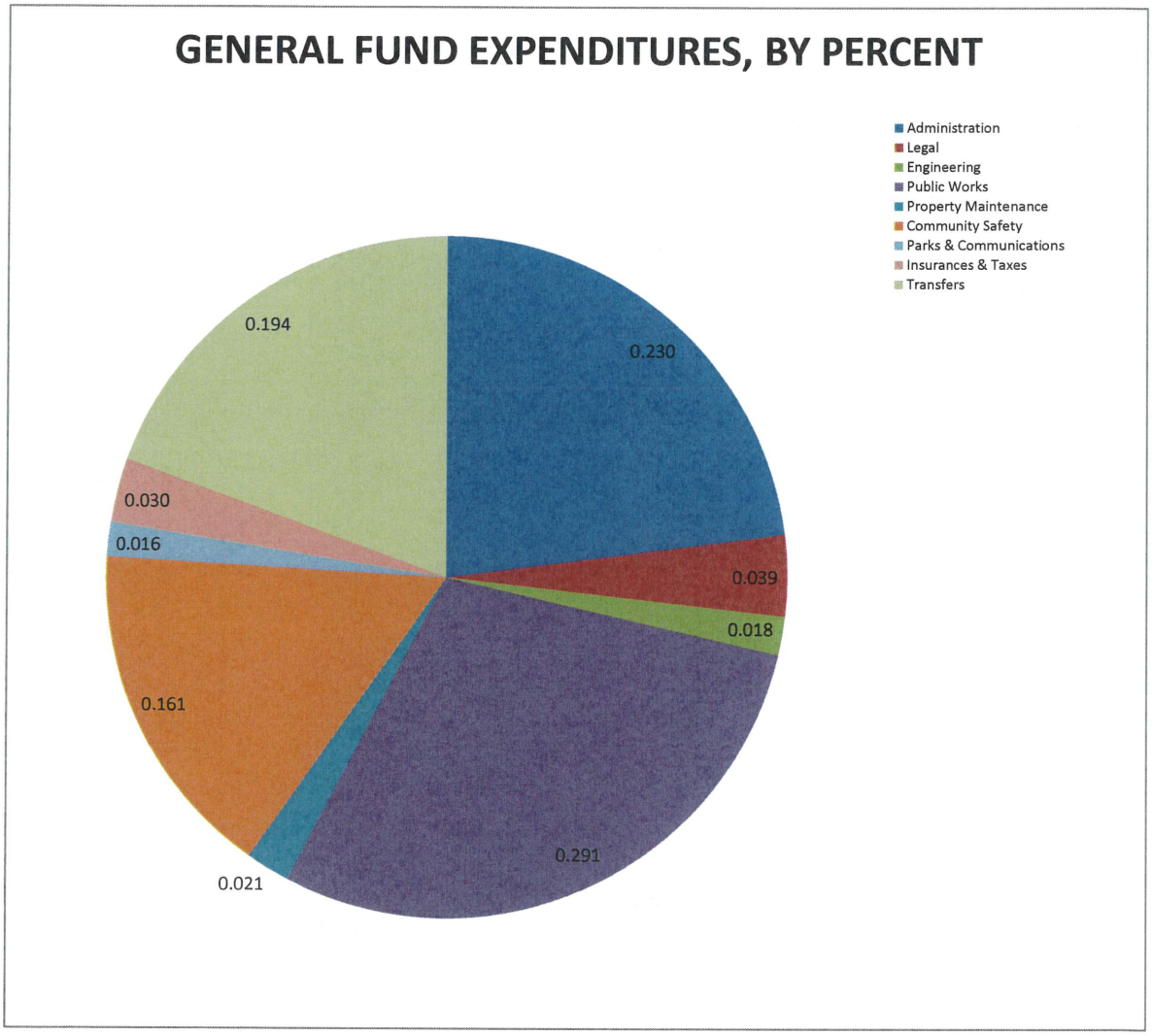
Appendix C

GENERAL FUND RECEIPTS, BY PERCENT


GENERAL FUND RECEIPTS, BY PERCENT
Taxes
Licenses & Pemits
Interest & Rents
Intergovernmental Revenue
Charges for Services
Other Receipts
0.004
0.028
0.037
0.040
0.040
0.850

Appendix D

GENERAL FUND EXPENDITURES, BY PERCENT


GENERAL FUND EXPENDITURES, BY PERCENT
Administration
Legal
Engineering
Public Works
Property Maintenance
Community Safety
Parks & Communications
Insurances & Taxes
Transfers
0.230
0.039
0.018
0.291
0.021
0.161
0.016
0.030
0.194

Appendix E

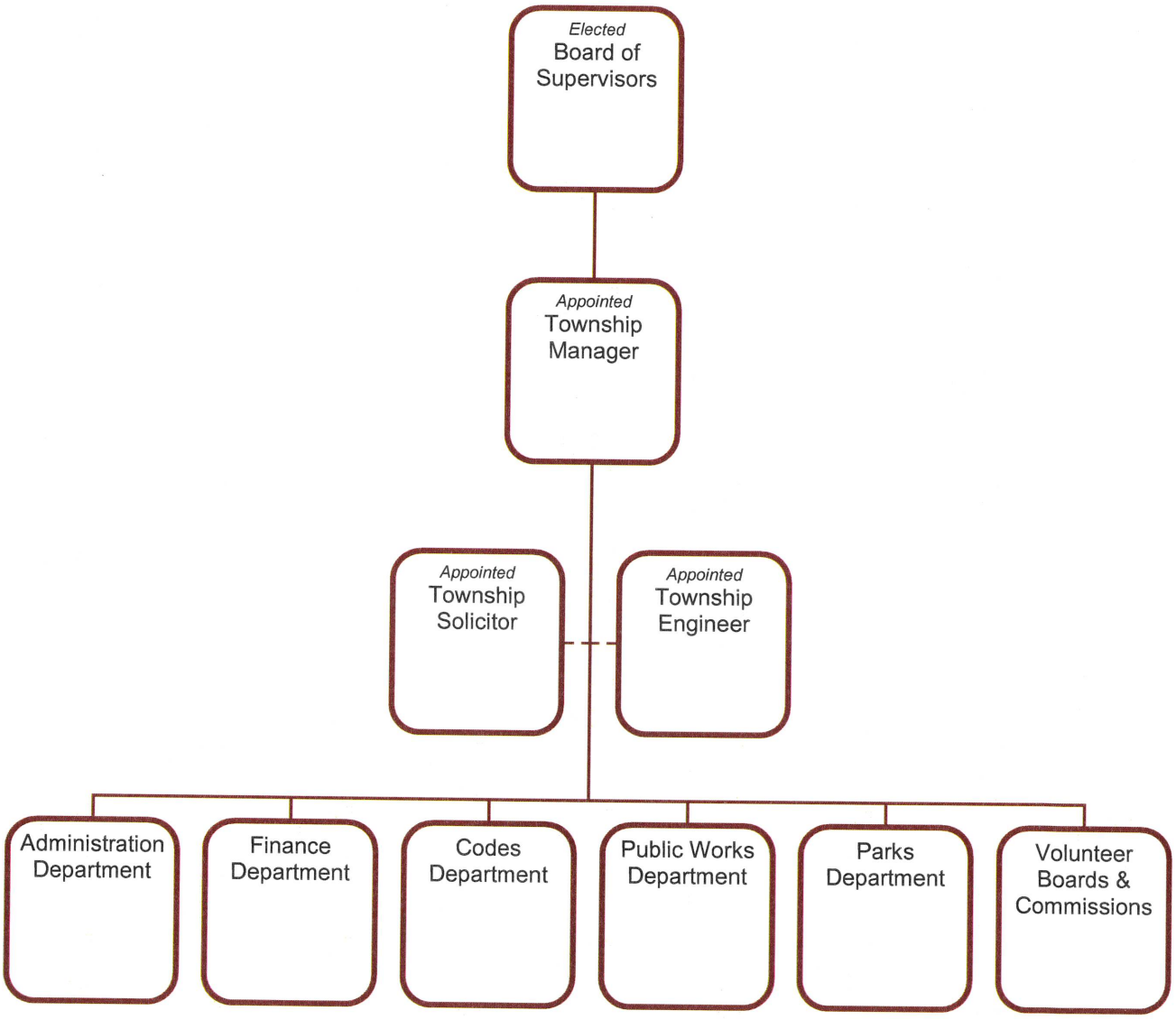
STAFFING LEVELS & ORGANIZATION CHART

STAFFING LEVELS

FULL-TIME POSITIONS	2025	2026	2027
Township Manager	1	1	1
Assistant Manager	1	1	1
Finance Director	1	1	1
Receptionist	1	1	1
Codes Clerk	0	0	0
Parks Director	0	0	0
Administrative Assistant	1	1	1
Public Works Director	1	1	1
Public Works Foreman	1	1	1
Public Works Laborer	7	7	7
	14	14	14

PART-TIME POSITIONS	2025	2025	2026
Receptionist	0	0	0
Public Works Laborer	1	1	1
Recreation Coordinator	0	0	0
Fire Marshal	0	0	0
File Clerk	0	0	0
	1	1	1

ORGANIZATION CHART



Appendix F

2016 GENERAL OBLIGATION BOND DEBT SERVICE SCHEDULE

TOWNSHIP OF WORCESTER
Montgomery County, Pennsylvania
General Obligation Bonds, Series of 2016

Debt Service Schedule

Dated: Date of Delivery
Due: December 1, as shown

Interest Payable: June 1 and December 1
Commencing: December 1, 2016

Date	Principal	Coupon	Interest	Total P+I
12/01/2016	40,000.00	2.000%	22,942.77	62,942.77
12/01/2017	120,000.00	0.800%	50,821.26	170,821.26
12/01/2018	120,000.00	0.900%	49,861.26	169,861.26
12/01/2019	120,000.00	3.000%	48,781.26	168,781.26
12/01/2020	125,000.00	3.000%	45,181.26	170,181.26
12/01/2021	130,000.00	1.100%	41,431.26	171,431.26
12/01/2022	130,000.00	1.250%	40,001.26	170,001.26
12/01/2023	130,000.00	1.400%	38,376.26	168,376.26
12/01/2024	135,000.00	2.000%	36,556.26	171,556.26
12/01/2025	135,000.00 *	2.000%	33,856.26	168,856.26
12/01/2026	135,000.00 *	2.000%	31,156.26	166,156.26
12/01/2027	145,000.00	2.000%	28,456.26	173,456.26
12/01/2028	145,000.00 *	2.250%	25,556.26	170,556.26
12/01/2029	150,000.00 *	2.250%	22,293.76	172,293.76
12/01/2030	155,000.00	2.250%	18,918.76	173,918.76
12/01/2031	155,000.00 *	2.375%	15,431.26	170,431.26
12/01/2032	160,000.00	2.375%	11,750.02	171,750.02
12/01/2033	25,000.00 *	3.000%	7,950.00	32,950.00
12/01/2034	25,000.00 *	3.000%	7,200.00	32,200.00
12/01/2035	30,000.00 *	3.000%	6,450.00	36,450.00
12/01/2036	30,000.00 *	3.000%	5,550.00	35,550.00
12/01/2037	30,000.00 *	3.000%	4,650.00	34,650.00
12/01/2038	30,000.00 *	3.000%	3,750.00	33,750.00
12/01/2039	30,000.00 *	3.000%	2,850.00	32,850.00
12/01/2040	30,000.00 *	3.000%	1,950.00	31,950.00
12/01/2041	35,000.00	3.000%	1,050.00	36,050.00
Total	**$2,495,000.00**	**-**	**$602,771.69**	**$3,097,771.69**

* Mandatory Redemption.

Appendix G

2027 FEE SCHEDULE

to be considered at the January Reorganization Meeting

Appendix H

CAPITAL FUND RESERVE BALANCES

CAPITAL FUND RESERVE BALANCES

Operating Reserve Fund		
projected balance 1/1/2027	$	1,142,945.00
receipts, interest	$	36,173.63
receipts, non-interest	$	-
expenditures	$	-
projected balance 12/31/2027	$	1,179,118.63

Capital Reserve Fund		
projected balance 1/1/2027	$	12,707,955.00
receipts, interest	$	402,200.28
receipts, non-interest	$	1,535,713.14
expenditures	$	2,909,815.21
projected balance 12/31/2027	$	11,736,053.21

Act 209 Fund		
projected balance 1/1/2027	$	2,163,478.00
receipts, interest	$	68,472.97
receipts, non-interest	$	14,204.00
expenditures	$	-
projected balance 12/31/2027	$	2,246,154.97

North Penn ARB Fund		
projected balance 1/1/2027	$	955,064.00
receipts, interest	$	30,227.29
receipts, non-interest	$	-
expenditures	$	-
projected balance 12/31/2027	$	985,291.29

Open Space Acquisition Fund		
projected balance 1/1/2027	$	1,144,674.00
receipts, interest	$	36,228.35
receipts, non-interest	$	-
expenditures	$	-
projected balance 12/31/2027	$	1,180,902.35

Park & Trail Development Fund		
projected balance 1/1/2027	$	843,536.00
receipts, interest	$	26,697.48
receipts, non-interest	$	-
expenditures	$	-
projected balance 12/31/2027	$	870,233.48

CAPITAL FUND		
projected balance 1/1/2027	$	18,957,652.00
all receipts	$	2,149,917.14
expenditures	$	2,909,815.21
projected balance 12/31/2027	$	18,197,753.93

Appendix I

FUND BALANCE POLICY

WORCESTER TOWNSHIP FUND BALANCE POLICY

General Fund

1. Purpose: Primary operating fund for day-to-day revenues and expenditures.
2. Planned use: Unrestricted; ongoing.
3. Minimum: Based on an annual review of the Township's cash flow needs, as well as best management practices, Worcester Township shall carry forward into each Fiscal Year a minimum cash balance of $250,000. At the end of each Fiscal Year, any amount held in excess of $250,000 shall be transferred to the Capital Fund.
4. Reserves: None.

Sewer Fund

1. Purpose: Account for the revenue and expenditures related to the operation and maintenance of the Township's sanitary sewer system.
2. Planned use: Restricted by Township policy; ongoing.
3. Minimum: Based on an annual review of the Township's cash flow needs, as well as best management practices, Worcester Township shall carry forward into each Fiscal Year a minimum cash balance of $150,000.
4. Reserves: The Township shall aim to maintain a minimum $1,000,000 capital reserve, which does not include the minimum cash balance.

Capital Fund

1. Purpose: To fund specific capital activities, including projects that will receive grant funding reimbursement; Capital Fund dollars may likewise be utilized for emergency operating funds for the General Fund, as needed.
2. Planned use: Varied; ongoing.
3. Minimum: That required to meet the Township's short and long-term capital obligations.
4. Reserves:
   - Operating Reserve Fund – Up to 25% of annual General Fund receipts; unrestricted.
   - Act 209 Fund – Impact fee to fund certain road projects; restricted by State Law.
   - North Penn Army Reserve Base – Project fund; unrestricted.
   - Open Space Acquisition Fund – Project category fund; unrestricted.
   - Parks & Trails Development Fund – Project category fund; unrestricted.
   - Capital Reserve Fund – Reserves for roads, bridges, vehicle, equipment, apparatus, facilities, and other capital obligations; unrestricted.

State Fund

1. Purpose: To account for state funds received from gas taxes that may be used for permitted roadway improvements.
2. Planned use: State-permitted road projects and related expenses; restricted by State Law.
3. Minimum: Not applicable.
4. Reserves: Not applicable.

Restricted Fund	*Funds restricted in use by law or by Township policy.*
Unrestricted Fund	*Funds earmarked for certain purposes, but may be available for use for any other purpose approved by the Board of Supervisors and permitted by law.*

Appendix J

7-YEAR ROAD PROGRAM

7-Year Road Improvement Plan

Priority 1

road	segment
Connestoga Lane	
Horseshoe Drive	
Hunt Valley Road	
Muirfield Way	
Nicole Drive	
Reiner Road	
Saddle Wood Court	
Spring Hill Road	
Steelman Road	
Kriebel Mill Road	Stump Hall - Fawn Road
Mill Road	Quarry Hall - Valley Forge Road

Priority 2

road	segment
Applewood Drive	
Bean Road	Berks Whitehall Road
Fawn Road	
Fry Road	
Kriebel Mill Road	Fawn - Zacharias Creek
Kriebel Mill Road	Stump Hall - Water Street
Meadow Lane	
Mill Road	Quarry Hall - Grange

7-Year Road Improvement Plan

Priority 3

road	segment
Berks Road	
Dell Road	Quarry Hall - Woodlyn Road
Fisher Road	Wentz - Bustard Road
Locust Drive	Morris -2275 Locust
Merrybrook Road	
North Wales Road	
Potshop Road	
Trooper Road	
Quarry Hall Road	Germantown - Methacton Ave
Wentz Church Road	Skippack Pk - Fisher Road

Please note ... The above lists are subject to change. Worcester Township continuously reviews road conditions, and prioritizes its road improvement schedule as conditions warrant. Generally, the roadways to be resurfaced as part of the annual road program are selected by March 1 of that year.

Appendix K

10-YEAR BRIDGE, CULVERT & STORM SEWER PLAN

10-Year Bridge, Culvert & Storm Sewer Plan

location	*project*	*priority*
Bean Road, Berks to Beyer	reconstruct downstream headwall	1
Bean Road, Whitehall to North Wales	patch abutment (masonry) backfill scour *	1 2
Grange Avenue, Mill to Water Street	remove sediment	2
Green Hill Road, Kriebel Mill to Anders (N)	underpin culvert	2
Green Hill Road, South of Skippack Pike	Remove and Replace Wood Decking Surface *	1
Heebner Road, Hollow to Kriebel Mill	repair wing wall (masonry) install rock protection, backfill scour, replace/repair timbers	1 2
Hickory Hill Drive, Valley Forge to Landis	install rock protection, remove sediment deposition, install standard bridge railing	2
Hollow Road, Stump Hall to Heebner Road (N)	replace steel pipe culvert backfill scour	2 2
Hollow Road, Stump Hall to Heebner (S)	underpin abutment	1
Hollow Road, Zacharias to Deer Creek	patch superstructure, remove sediment*	2
Kriebel Mill Road, Water Street to Custer	install rock protection, remove sediment	2
Weber Road , @ Intersection w/Schultz Road	Replace 52" CMP Crossing w/HDPE *	1

* in proposed 2027 Budget

10-Year Bridge, Culvert & Storm Sewer Plan

location	*project*	*priority*
Kriebel Mill Road, Water Street to Hedwig	underpin abutment install rock protection, repair curb and headwalls	1 2
Kriebel Mill Road, Water Street to Mill	road closure assessment	2
Landis Road, Hickory Hill to Potshop	install rock protection, remove sediment	2
Mill Road, Merrybrook to Hollow	repoint superstructure, remove sediment	2
Spring Hill Road, Trooper to Reiner	remove sediment	2
Wentz Church Road, Skippack to Barley	underpin abutment, install rock protection	2

* in proposed 2027 Budget

Please note ... The above lists are subject to change. Worcester Township continuously reviews its bridges, culverts and storm sewer system, and prioritizes improvements as conditions warrant.

Appendix L

10-YEAR PARK & PROPERTY IMPROVEMENT PLAN

10-Year Park & Property Improvement Plan

facility	*improvement(s)*
Administrative Office	Replace roof, siding, trim*, gutters; repaint exterior Landscape upgrades*
Community Hall	Window repair Interior lighting upgrades
Farmers Union Hall	Pave and stripe parking area
Sunnybrook Park	Security Cameras
Mt. Kirk Park	Security cameras
Heebner Park	Rear pavilion grinder pump replacement Securtity cameras
Heyser Field	Stain Ring fencing*
Nike Park	Landscape upgrades

* included in the 2027 Budget

10-Year Park & Property Improvement Plan

facility	*improvement(s)*
Zacharias Trail	install windows in Pioneer House design and install Zacharias Trail extension to Evansburg State Park *
Berwick Treatment Plant	system improvements recommended by CKS/WWTP operator
Heebner Park	Paving of limestone trail
Sunnybrook Park	athletic fencing replacement and repair *

* included in the 2027 Budget

Please note ... The above list is subject to change. Worcester Township continuously reviews its parks and properties, and prioritizes needed improvements as conditions warrant.

Appendix M

CAPITAL PROJECTS

2027 Budgeted Capital Projects

Planning and Professional Services

Project	2027 Amount
Wastewater System Review Comprehensive professional review of the Township wastewater system to identify operational, capacity, maintenance, and long-term capital needs.	$75,000
Zoning Ordinance / SALDO Rewrite Comprehensive update of the Township zoning and subdivision/land development regulations to modernize standards and improve administration.	$75,000
Open Space Plan Update Update of the Township open space plan to guide preservation, recreation priorities, and future grant opportunities.	$20,000

Facilities, Parks and Open Space

Project	2027 Amount
Community Hall Acoustics Acoustic improvements to reduce echo and reverberation and make meetings, programs, and events easier to hear and understand.	$125,000
Heebner Park / Township Building Landscaping Landscape and site improvements around Heebner Park and the Township Building to improve appearance, screening, and the overall public setting.	$200,000
Fisher Road Barn Roof Roof work needed to protect the Fisher Road barn from weather and preserve the structure for future use.	$40,000
Pavilion / Bandshell Design Professional design and engineering for a future pavilion or bandshell project; this funding is for design, not construction.	$100,000
Sunnybrook Park Fence Fence improvements at Sunnybrook Park to maintain safety, appearance, and clear site boundaries.	$20,000
Public Works Building Lights Lighting improvements at the Public Works facility to improve visibility, safety, and day-to-day operations.	$2,500
Public Works Garage Wall-Mounted Fans Installation of wall-mounted fans to improve air circulation and working conditions inside the Public Works garage.	$650
Fence / Pavilion Staining Protective staining of Township fencing and pavilion surfaces to extend service life and maintain appearance.	$3,500
Preserves Deck Deck improvements at the Preserves property to maintain safe use and extend the life of the structure.	$3,300

Infrastructure

Project	2027 Amount
Green Hill Bridge Deck Work on the Green Hill bridge deck to address deterioration and extend the useful life of the structure.	$40,000
Traffic Signal Improvements Repairs and upgrades to Township traffic signal equipment to improve reliability, safety, and traffic operations.	$35,000
Road Plates Purchase of heavy-duty road plates for temporarily covering excavations and maintaining safe access during Public Works projects.	$6,300

Vehicles and Equipment

Project	2027 Amount
F-350 Replacement Replacement of an aging Public Works F-350 truck used for routine maintenance, hauling, and seasonal operations.	$58,500
Skid Steer Snow Blower Snow blower attachment for the skid steer to improve snow removal efficiency at Township facilities and other confined areas.	$13,500
Salter Salt-spreading equipment for winter road treatment and snow and ice response.	$7,850
Turf Mats Protective ground mats used to reduce turf damage when vehicles or equipment must travel over grassed areas.	$1,600
Rolling Scaffolding Mobile scaffolding for safer and more efficient building and facility maintenance at elevated work areas.	$1,000
Power Washer Cleaning equipment for routine maintenance of Township vehicles, equipment, buildings, and outdoor surfaces.	$800