

2026 Budget



adopted by the Board of Supervisors

December 17, 2025

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
Fire Protection	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	2026 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

ERECTED INTO A TOWNSHIP IN 1733
TOWNSHIP OF WORCESTER
AT THE CENTER POINT OF MONTGOMERY COUNTY
PENNSYLVANIA

December 17, 2025

The Honorable Board of Supervisors
Township of Worcester Township
1721 Valley Forge Road
Worcester, PA 19490

Dear Board of Supervisors,

On behalf of the employees of Worcester Township, I am pleased to submit the proposed 2026 Budget for our community, to be considered at the December 17 Business Meeting. The Budget sets forth a financial plan for our Township during the next twelve months. And it calls to attention those trends, opportunities and challenges that we are likely to face in the years to come.

TAXES

The Budget includes no new taxes, and no increase to existing taxes. Worcester Township's real estate tax rate is proposed to remain at 1/20 of one mill, which is presently the lowest municipal real estate tax rate in Montgomery County. And I expect that we will continue to have the lowest real estate tax rate in 2024.

PERSONNEL

At this time the Public Works Director doesn't believe an additional full-time laborer will be needed in the coming year. Our current complement of full and part-time employees will meet our needs in 2026. We'll review this issue again as we prepare the budget for 2026.

Likewise, an additional employee isn't needed in the Administration Department, thanks in large measure to our staff, who have worked very hard to make operations more effective and efficient. But just like the number of employees in our Public Works department, the number of employees in the Administration Department must be regularly assessed, to ensure we are able to meet our obligations. Therefore, this complement may change over time.

GENERAL FUND

The General Fund, first and foremost, is balanced. The Earned Income Tax, our primary revenue, is projected at \$3.7m in 2025. The 2026 Budget included \$3.78m in Earned Income Tax receipts. The Township will continue to monitor this key revenue throughout the foreseeable future.

The Budget includes Real Estate Transfer Tax at \$300,000. This number assumes the transfers of existing residential properties and no transfers of commercial properties and larger tracts of land, which historically have occurred on an infrequent basis.

As to expenditures, health insurance premiums will be kept at the level of 2023 . This is made possible by the use of rate stabilization funds earned by the Township's positive claims experience with the multi-municipal, non-profit trust for health insurance to which we are a member

The Budget includes an annual operating contribution to our volunteer Fire Department, at \$193,930, and retains a capital contribution in the amount of \$172K. This number does not include the cost of workers' compensation coverage that is provided by the Township, as is required by State Law, nor does this number include Act 205 pass-through aid to the Department's Relief Association, which is budgeted at approximately \$111,000.

In addition to providing financial support to the volunteer Fire Department, the Township will continue to encourage employee participation as weekday volunteer firefighters, when staffing need is greatest. Employees are permitted to respond to fire and other emergency calls during the workday; five employees are currently volunteering. The Proposed 2026 Budget continues the monthly stipend program for employee-volunteers at up to \$650 for full-time volunteers and \$375 for part-time volunteers.

Lastly, the General Fund will transfer dollars to the Capital Fund at the end of next year. This revenue will provide for needed capital projects, like our annual Road Program. The transfer is budgeted at \$973,000.

CAPITAL FUND

The Township will undertake sizable capital projects in the coming year. At the top of the list is the annual Road Program. The Township will continue to provide an augmented resurfacing program, which will help to keep our roads in good condition, maximizing the useful life of the network. The Capital Fund will provide \$793,177 toward the Road Program, which, when coupled dollars from our Liquid Fuels Fund, will provide a \$1.15m program in 2026. And recall this doesn't include soft costs – like design, bidding and inspections – or the many smaller fixes made by our Public Works Department throughout the year.

In addition, the Capital Fund also funds a bridge repair and guiderail replacements both on Green Hill Rd. Also funded is the Weber Rd. pipe replacement and an MS4 project. Some other capital improvements included in the budget for parks and trails include: fence repairs at Sunnybrook, and installing security cameras at Mt Kirk, Sunnybrook and Heebner

Lastly, the Capital Fund will provide for the replacement of Public Works vehicles and equipment that have reached the end of their useful life – including the replacement of 2 pickup trucks and a mower. The capital budget also includes the purchase of a John Deere lawn roller and new blades for a mower. Additionally budgeted is a mobile aerial lift, designed for versatility and ease of use, allowing public works to access hard-to-reach areas safely and efficiently. This new equipment not only streamlines our workflow but also ensures that we can tackle projects with greater precision and effectiveness.

SEWER FUND

The Township's two wastewater plants and six pumping stations continue to operate efficiently under our current wastewater operator. Our contract provides for direct billing of sludge removal, testing, and chemical purchases, an arrangement that has proven effective in reducing these sizable expenses.

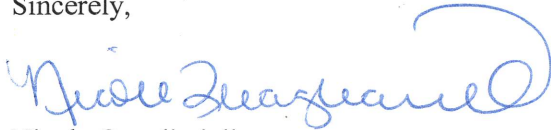
As to sewer rates, the Budget presently includes a 3.5% increase to residential rates in 2026, which translates to an approximate \$1.59 per month increase for each home on the Township system. A 4% increase to commercial sewer rates is also proposed.

The Sewer Fund currently provides \$81,000 for capital improvements throughout the coming year. Just like our roadway network, the sanitary sewer system requires regular upkeep to maximize the useful life. Some items included here are new blowers, UV bulbs and new filters. Also budgeted are monthly expenses for all the pump stations such as electric, phone, water, generator expenses and minor repairs

STATE (LIQUID FUELS) FUND

For many municipalities, the annual Liquid Fuels allocation serves as the entire road maintenance budget. Worcester takes a different approach. We do not assume that the annual allocation is sufficient to meet our true roadway maintenance needs—an approach that is more important now than ever. As such, the Township budgets additional dollars in both the General Fund and the Capital Fund to meet this obligation. The 2026 Budget offsets the decrease in Liquid Fuels funding by providing additional dollars through the Capital Fund.

Sincerely,



Nicole Quagliariello
Finance Director.

Taxes

The **earned income tax** is Worcester's primary revenue source. This tax is assessed on all earned income – such as wages, salaries and commissions – and this tax is proposed to remain assessed at the rate of one-half of one percent (0.5%) in 2025. The tax is not assessed on Social Security benefits, pension payments, retirement fund distributions, investment earnings or unemployment compensation. For 2026, receipts are projected to grow modestly, based on Berkheimer's collection data and broader economic indicators.



A **real estate transfer tax**, at the rate of one-half of one percent (0.5%), is assessed on the sale of real property. There is no proposed change to this tax rate in 2026. This receipt fluctuates with the number and price of properties sold in the Township. The Budget includes an additional \$300,000 in "base" real estate transfer tax receipts, which includes the annual sale of existing homes only, under average real estate market conditions. The Budget does not assume the sale of larger undeveloped properties, and non-residential properties, as these sales have historically occurred on an infrequent basis.

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 2025. 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 \$1,575 in property tax to Montgomery County (5.252 mills), and \$10,716 in property tax to the Methacton School District (35.7219 mills).

Taxes	code	2024 Actual	2025 Budget	2025 Projected	2026 Budget
property, current	301-100	\$ 51,318.11	\$ 49,290.00	\$ 51,765.00	\$ 51,540.00
property, lienied	301-500	\$ 726.55	\$ 510.00	\$ 485.00	\$ 510.00
property, interim	301-600	\$ 265.71	\$ 200.00	\$ 200.00	\$ 200.00
per capita, current	310-010	\$ -	\$ -	\$ -	\$ -
per capita, delinquent	310-030	\$ 78.10	\$ 100.00	\$ 50.00	\$ 60.00
real estate transfer	310-100	\$ 501,088.81	\$ 250,000.00	\$ 526,500.00	\$ 300,000.00
earned income	310-210	\$ 3,734,313.06	\$ 3,586,000.00	\$ 3,586,000.00	\$ 3,785,000.00
earned income, prior year	310-220	\$ -	\$ 15.00	\$ -	\$ 10.00
		\$ 4,287,790.34	\$ 3,886,115.00	\$ 4,165,000.00	\$ 4,137,320.00

GENERAL FUND

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	2024 Actual	2025 Budget	2025 Projected	2026 Budget
franchise fees	321-800	\$ 203,805.99	\$ 196,000.00	\$ 202,000.00	\$ 200,000.00
road opening permits	322-820	\$ 424.00	\$ 300.00	\$ 318.00	\$ 300.00
sign permits	322-900	\$ 28.00	\$ 100.00	\$ 84.00	\$ 100.00
yard sale permits	322-910	\$ -	\$ -	\$ -	\$ -
solicitation permits	322-920	\$ 588.00	\$ 500.00	\$ 868.00	\$ 500.00
		\$ 204,845.99	\$ 196,900.00	\$ 203,270.00	\$ 200,900.00

GENERAL FUND

Fines & Forfeits

The District Magistrate collects fines (**ordinance violations**) for citations issued by the Pennsylvania State Police and the Worcester Township Codes Department. This receipt is projected to remain relatively flat in 2026.

The Commonwealth no longer shares vehicle code violation revenues with municipalities that rely on Pennsylvania State Police services, and this revenue source is not expected to be restored



Fines & Forfeits	code	2024 Actual	2025 Budget	2025 Projected	2026 Budget
ordinance violations	331-120	\$ 6,117.88	\$ 1,600.00	\$ 2,450.00	\$ 1,600.00
		\$ 6,117.88	\$ 1,600.00	\$ 2,450.00	\$ 1,600.00

Interest & Rents

The Township invests its funds in interest-bearing instruments and accounts in accordance with State law and best management practices. Earnings fluctuate with prevailing **interest rates**, and most investment income is booked to the Capital Fund, as the General Fund is used primarily for day-to-day operating expenses. For 2026, interest earnings are expected to moderate compared to 2025, with returns projected in the low-to-mid 3% range based on federal and market forecasts.



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	2024 Actual	2025 Budget	2025 Projected	2026 Budget
interest	341-000	\$ 18,440.44	\$ 5,000.00	\$ 12,700.00	\$ 8,000.00
rents & royalties	342-000	\$ 20,894.21	\$ 21,794.87	\$ 23,322.77	\$ 22,291.15
cell tower rental	342-120	\$ 119,240.45	\$ 159,900.00	\$ 168,520.00	\$ 164,700.00
		\$ 158,575.10	\$ 186,694.87	\$ 204,542.77	\$ 194,991.15

GENERAL FUND

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 2026 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 casualty** 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.

The Commonwealth likewise assesses a foreign fire insurance tax on certain insurance policies issued by out-of-state companies and earmarks a portion of these funds to support volunteer fire company relief associations. The funds are remitted to the Township and forwarded in full to the Worcester Volunteer Fire Department Relief Association. Annual allocations have declined in recent years, and the 2026 Budget assumes this revenue will remain level with the prior year's allocation.

Intergov. Revenue	code	2024 Actual	2025 Budget	2025 Projected	2026 Budget
federal entitlements	352.53	\$ -	\$ -	\$ -	\$ -
grants	354-090	\$ -	\$ -	\$ -	\$ -
utility realty tax	355-010	\$ 3,453.57	\$ 3,453.57	\$ 3,876.59	\$ 3,876.59
alcohol license fees	355-040	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00
foreign casualty	355-050	\$ 88,081.77	\$ 88,081.77	\$ 79,988.02	\$ 79,988.02
foreign fire	355-070	\$ 105,949.04	\$ 105,949.04	\$ 113,391.11	\$ 113,391.11
		\$ 198,084.38	\$ 198,084.38	\$ 197,855.72	\$ 197,855.72

GENERAL FUND

Charges for Services

The 2026 Budget assumes no significant new land development applications. It reflects one **Conditional Use** application and fifteen **Zoning Hearing Board** applications.

Building permit fees are budgeted at \$80,000. This figure is conservative and does not include revenue from large commercial projects or major residential developments, which are difficult to predict and occur infrequently. The estimate is instead based on routine construction activity and smaller residential projects that reliably occur each year. The Township takes the same approach with **zoning permit** fees, relying only on consistent activity when setting the budget.



Recreation revenues are modest and come primarily from participation fees for youth programs, sport camps, and community activities. While these receipts represent a small portion of the overall budget, they provide steady support for community recreation. The Township continues to forecast only dependable revenues in this category, ensuring the budget reflects stable and recurring income.

Charges for Services	code	2024 Actual	2025 Budget	2025 Projected	2026 Budget
land development fees	361-300	\$ 6,000.00	\$ 4,000.00	\$ 31,083.50	\$ 4,000.00
Conditional Use fees	361-330	\$ -	\$ 1,500.00	\$ 1,000.00	\$ 1,500.00
Zoning Hearing Board fees	361-340	\$ 24,075.00	\$ 16,625.00	\$ 11,125.00	\$ 13,125.00
zoning amendment fees	361-350	\$ -	\$ -	\$ -	\$ -
map & publication sales	361-500	\$ 66.25	\$ 5.00	\$ 5.00	\$ 5.00
building permit fees	362-410	\$ 138,816.21	\$ 80,000.00	\$ 85,200.00	\$ 80,000.00
zoning permit fees	362-420	\$ 29,525.00	\$ 20,500.00	\$ 23,400.00	\$ 20,500.00
commercial U&O fees	362-450	\$ 600.00	\$ 200.00	\$ 700.00	\$ 200.00
driveway permit fees	362-460	\$ 1,148.00	\$ 600.00	\$ 784.00	\$ 600.00
PRPS ticket sales	367-400	\$ -	\$ -	\$ -	\$ -
sports & lesson fees	367-408	\$ 1,715.00	\$ 1,800.00	\$ -	\$ -
park trips	367-409	\$ -	\$ -	\$ -	\$ -
		\$ 201,945.46	\$ 125,230.00	\$ 153,297.50	\$ 119,930.00

GENERAL FUND

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	2024 Actual	2025 Budget	2025 Projected	2026 Budget
park miscellaneous	367-420	\$ 17,785.00	\$ 14,200.00	\$ 27,630.00	\$ 14,100.00
miscellaneous income	381-000	\$ 621.37	\$ 1,000.00	\$ 24,750.00	\$ 1,500.00
service charge fees	381-001	\$ 268.44	\$ 225.00	\$ 295.00	\$ 225.00
		\$ 18,674.81	\$ 15,425.00	\$ 52,675.00	\$ 15,825.00

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	2024 Actual	2025 Budget	2025 Projected	2026 Budget
escrow administration	383-200	\$ 1,210.00	\$ 880.00	\$ 550.00	\$ 880.00
interfund transfer	392-300	\$ -	\$ -	\$ -	\$ -
		\$ 1,210.00	\$ 880.00	\$ 550.00	\$ 880.00

GENERAL FUND

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.



Each Supervisor receives a \$2,500 annual stipend and benefits, including health insurance, as permitted by State law. Worcester participates in a multi-municipal nonprofit health insurance trust, which helps control costs.

Consultant services include the fee paid to the Township's appointed auditor. The budget also funds membership dues to the Pennsylvania State Association of Township Supervisors, the Montgomery County Association of Township Officials, and similar organizations. Supervisors attend educational meetings and seminars throughout the year to review issues affecting the Township and to identify opportunities to improve operations.

The Supervisors attend educational **meetings and seminars** throughout the year, to discuss issues that affect our community, and to learn about ways to improve our municipal operations. Many of the meetings and seminars are conducted by the Pennsylvania State Association of Township Supervisors (PSATS) and the Montgomery County Association of Township Officials (MCATO).

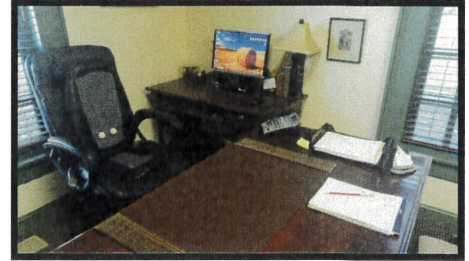
The Budget also funds membership **dues** to PSATS, MCATO and similar organizations.

Legislative	code	2024 Actual	2025 Budget	2025 Projected	2026 Budget
payroll	400-110	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00
benefits	400-150	\$ 35,574.42	\$ 47,842.26	\$ 47,372.00	\$ 53,678.46
consultant services	400-312	\$ 37,700.00	\$ 23,500.00	\$ 24,600.00	\$ 26,000.00
mileage reimbursement	400-337	\$ 353.76	\$ 420.00	\$ 369.60	\$ 420.00
dues & subscriptions	400-420	\$ 3,613.00	\$ 4,825.00	\$ 3,550.00	\$ 4,725.00
meetings & seminars	400-460	\$ 4,530.57	\$ 5,300.00	\$ 4,317.51	\$ 5,050.00
		\$ 89,271.75	\$ 89,387.26	\$ 87,709.11	\$ 97,373.46

GENERAL FUND

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	2024 Actual	2025 Budget	2025 Projected	2026 Budget
payroll	401-120	\$ 283,133.54	\$ 278,750.00	\$ 276,995.00	\$ 287,110.00
benefits	401-150	\$ 54,919.44	\$ 79,035.35	\$ 83,400.00	\$ 88,311.83
consultant services	401-312	\$ 5,904.60	\$ 9,950.00	\$ 7,500.00	\$ 9,950.00
mobile phone	401-321	\$ 1,291.89	\$ 1,380.00	\$ 1,238.57	\$ 1,380.00
mileage reimbursement	401-337	\$ 8,930.96	\$ 5,580.00	\$ 5,585.00	\$ 5,820.00
meetings & seminars	401-460	\$ 4,582.10	\$ 5,610.00	\$ 4,500.00	\$ 2,705.00
		\$ 358,762.53	\$ 380,305.35	\$ 379,218.57	\$ 395,276.83

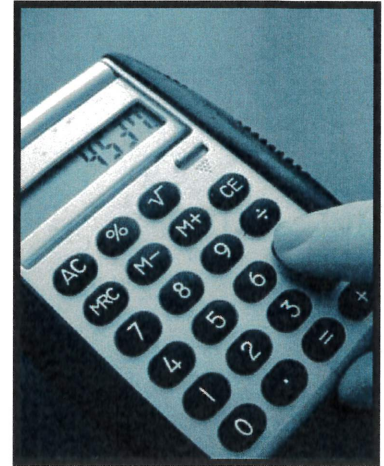
GENERAL FUND

Finance

This Department provides for the Office of the Finance Director, which includes one full-time employee, the Finance Director.

The Finance Director is responsible for accounts receivable and payable, administration of payroll, and management of the Township's employee benefit programs. The Director also develops and maintains financial controls, ensures compliance with accounting standards, and provides accurate reporting of all public funds. In addition, the Finance Director prepares financial information for the Township Manager and Board of Supervisors to support budget planning and policy decisions.

The Finance Director attends educational **meetings and seminars** throughout the year, including that conducted by the Pennsylvania State Association of Township Supervisors and the Delaware Valley Trusts. The Budget provides additional funds for continuing education for this position.



Finance	code	2024 Actual	2025 Budget	2025 Projected	2026 Budget
payroll	402-120	\$ 89,931.49	\$ 103,000.00	\$ 100,000.00	\$ 125,000.00
benefits	402-150	\$ 56,484.01	\$ 54,640.36	\$ 55,569.00	\$ 51,670.52
mobile phone	402-321	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00
mileage reimbursement	402-337	\$ 218.96	\$ 250.00	\$ 163.49	\$ 250.00
meetings & seminars	402-460	\$ 493.85	\$ 1,300.00	\$ 100.00	\$ 400.00
		\$ 147,428.31	\$ 159,490.36	\$ 156,132.49	\$ 177,620.52

GENERAL FUND

Tax Collection

This Department provides for the elected and appointed tax collectors.

The elected tax collector collects property taxes only, and the Township pays 5% on the amount collected. The Township provides **office supplies** for the elected tax collector, and also pays a portion of tax bill mailing expenses.

The appointed tax collector collects the earned income tax. This firm is appointed by the Montgomery County Tax Collection Committee (MCTCC), to which the Township is a member municipality. The MCTCC pays the firm 1.1% on the amount collected (**professional services**), which is deducted from the funds remitted to the Township. The Township also pays a share of the MCTCC operating budget that is proportional to the Township's receipts relative to that of the other members. This share is approximately \$300.



Tax Collection	code	2024 Actual	2025 Budget	2025 Projected	2026 Budget
payroll	403-110	\$ 2,644.53	\$ 2,500.00	\$ 2,604.75	\$ 2,612.50
benefits	403-150	\$ 202.31	\$ 136.79	\$ 199.27	\$ 142.94
office supplies	403-210	\$ 4,661.31	\$ 6,200.00	\$ 6,050.41	\$ 6,300.00
professional services	403-310	\$ 38,882.10	\$ 39,446.47	\$ 34,244.00	\$ 41,635.11
		\$ 46,390.25	\$ 48,283.26	\$ 43,098.43	\$ 50,690.55

Legal

This department provides for the Township's legal services. The Township Solicitor, appointed by the Board of Supervisors, represents the municipality in legal matters. Because of the scope and variety of legal assistance required each year, the Township contracts for legal services rather than employing in-house counsel. This approach continues to be more cost-effective.



The Solicitor reviews contracts, ordinances and policy documents prior to their adoption by the Board of Supervisors, and provides legal advice to the Board of Supervisors and Township Manager. The Solicitor also supports the Township's Open Records Officer to meet the requirements of the Commonwealth's Right-to-Know (**RTK**) Law.

Legal costs vary from year to year because of the unpredictable nature of litigation. The 2026 Budget reflects this uncertainty, setting aside sufficient funds to cover expected routine legal expenses while recognizing that extraordinary cases can cause higher costs in any given year.

Legal	code	2024 Actual	2025 Budget	2025 Projected	2026 Budget
general services	404-310	\$ 259,715.95	\$ 183,663.50	\$ 185,401.00	\$ 184,800.00
RTK services	404-320	\$ 5,672.50	\$ 12,000.00	\$ 4,000.00	\$ 12,000.00
		\$ 265,388.45	\$ 195,663.50	\$ 189,401.00	\$ 196,800.00

GENERAL FUND

Clerical

This department includes three full-time positions: a Receptionist/Permit Clerk, a Special Projects Manager, and one Administrative Assistant. The Administrative Assistant position was budgeted for in 2025 but not filled; it is planned to be filled in 2026.

The Budget also continues enhanced funding for IT services, so to best protect the Township's **computer** network. A growing number of municipalities are falling prey to ransomware and similar threats, and Worcester invests the dollars needed to enhance its network security. The Budget also provides for annual software license fees.



The Budget provides for contracted **payroll services**, and for general **office supplies**. Budgeted **postage** funds provide for all mailings that are not sewer bills or the Township newsletter, which are funded by the Sewer Fund and General Fund line-item code 459.340, respectively.

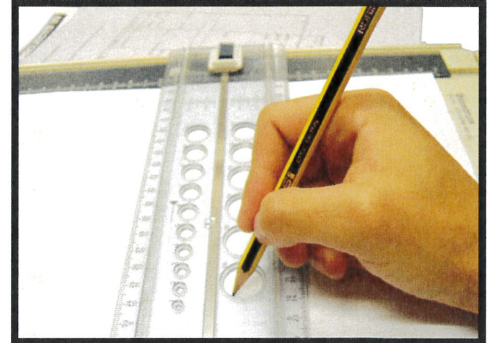
Advertisements include legal ads the Township are required to publish by State Law in advance of select meetings and scheduled actions of the Board of Supervisors. State Law also mandates the advertisements be published in certain newspapers, and these newspapers, in turn, charge hefty publication fees. To help offset this cost the Township Manager drafts most legal ads, and submits these to the Township Solicitor for edit, in lieu of having the Township Solicitor draft original ads.

Clerical	code	2024 Actual	2025 Budget	2025 Projected	2026 Budget
payroll	405-140	\$ 97,699.70	\$ 184,000.00	\$ 100,357.00	\$ 189,378.00
benefits	405-150	\$ 18,211.96	\$ 52,882.96	\$ 38,250.00	\$ 63,309.39
office supplies	405-210	\$ 4,149.94	\$ 6,500.00	\$ 5,700.00	\$ 6,000.00
payroll services	405-310	\$ 13,010.01	\$ 13,770.00	\$ 16,400.00	\$ 18,495.00
telephone	405-321	\$ 3,216.92	\$ 4,893.00	\$ 4,150.00	\$ 4,893.00
postage	405-325	\$ 4,104.00	\$ 5,911.00	\$ 4,300.00	\$ 5,835.00
auto allowance	405-337	\$ -	\$ 240.00	\$ 75.04	\$ 240.00
advertisement	405-340	\$ 4,227.88	\$ 6,300.00	\$ 4,100.00	\$ 6,000.00
meetings & seminars	405-460	\$ 579.94	\$ 2,500.00	\$ 1,884.57	\$ 2,500.00
computer expense	405-465	\$ 83,846.01	\$ 78,082.00	\$ 95,700.00	\$ 93,546.00
other expense	405-470	\$ 12,831.19	\$ 14,226.00	\$ 11,021.33	\$ 14,394.00
		\$ 241,877.55	\$ 369,304.96	\$ 281,937.94	\$ 404,590.39

GENERAL FUND

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	2024 Actual	2025 Budget	2025 Projected	2026 Budget
engineering services	408-310	\$ 81,006.52	\$ 52,250.00	\$ 65,700.00	\$ 60,000.00
		\$ 81,006.52	\$ 52,250.00	\$ 65,700.00	\$ 60,000.00

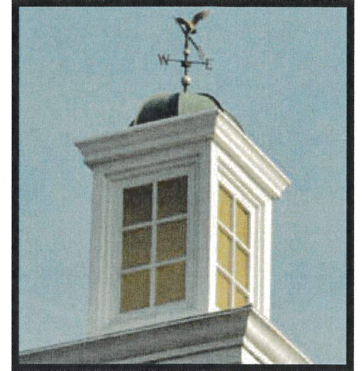
GENERAL FUND

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	2024 Actual	2025 Budget	2025 Projected	2026 Budget
utilities	409-136	\$ 7,982.64	\$ 12,384.00	\$ 12,134.00	\$ 13,200.00
maintenance & repairs	409-137	\$ 17,325.42	\$ 20,076.00	\$ 15,100.00	\$ 19,830.00
alarm service	409-142	\$ 4,282.21	\$ 4,872.00	\$ 4,536.68	\$ 4,920.00
other expenses	409-147	\$ 1,429.44	\$ 2,520.00	\$ 850.00	\$ 1,920.00
		\$ 31,019.71	\$ 39,852.00	\$ 32,620.68	\$ 39,870.00

GENERAL FUND

Garage

This Department provides for the operation of the Public Works Garage complex. The complex includes a small administrative building that includes the office of the Public Works Director, a locker room and a lunch room for the Public Works team. It also includes multiple vehicle bays for storing vehicles, equipment, and tools, as well as specialized storage areas that support daily operations.

Utilities include electric, water and internet service, as well as propane gas, which is used for heating. In addition to providing for HVAC system preventative maintenance and regular cleaning services, **maintenance and repairs** fund trash and recycling services.

The **other expenses** line item has been revised to include expenses that were posted to other line items in previous year budgets. As this line item appears in several Departments, the change will help to standardize the posting of these expenses.

Garage	code	2024 Actual	2025 Budget	2025 Projected	2026 Budget
utilities	409-236	\$ 12,779.57	\$ 15,780.00	\$ 13,400.00	\$ 15,540.00
maintenance & repairs	409-237	\$ 10,264.98	\$ 13,488.00	\$ 9,100.00	\$ 15,030.00
alarm service	409-242	\$ 2,049.64	\$ 3,060.00	\$ 2,180.76	\$ 2,604.00
other expenses	409-247	\$ 1,554.29	\$ 1,740.00	\$ 1,261.00	\$ 1,320.00
		\$ 26,648.48	\$ 34,068.00	\$ 25,941.76	\$ 34,494.00

GENERAL FUND

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.



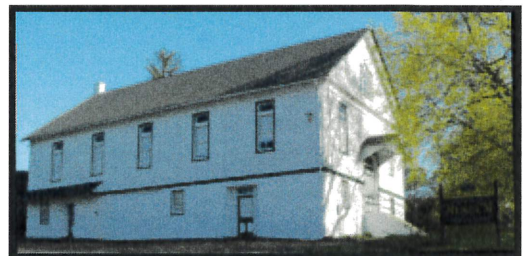
Utilities include electric, water and telephone service, as well as oil, which is used for heating. In addition to providing for HVAC system preventative maintenance and cleaning services,

maintenance and repairs funds minor fixes to the property's parking lot and landscaping.

Community Hall	code	2024 Actual	2025 Budget	2025 Projected	2026 Budget
utilities	409-436	\$ 4,831.03	\$ 6,900.00	\$ 5,350.00	\$ 7,140.00
maintenance & repairs	409-437	\$ 6,025.11	\$ 7,140.00	\$ 3,769.00	\$ 6,276.00
other expenses	409-447	\$ 89.51	\$ 660.00	\$ 100.00	\$ 660.00
		\$ 10,945.65	\$ 14,700.00	\$ 9,219.00	\$ 14,076.00

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.

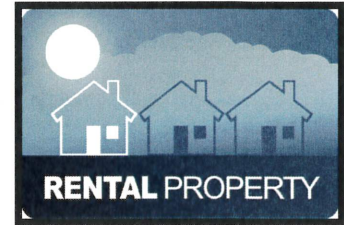
Historical Building	code	2024 Actual	2025 Budget	2025 Projected	2026 Budget
utilities	409-536	\$ 3,560.81	\$ 5,433.00	\$ 4,538.27	\$ 5,433.00
maintenance & repairs	409-537	\$ 1,758.20	\$ 2,088.00	\$ 2,000.00	\$ 1,992.00
		\$ 5,319.01	\$ 7,521.00	\$ 6,538.27	\$ 7,425.00

GENERAL FUND

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.

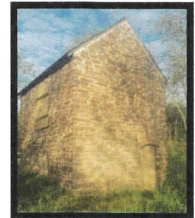


Hollow Road Rental	code	2024 Actual	2025 Budget	2025 Projected	2026 Budget
utilities	409-636	\$ -	\$ 250.00	\$ -	\$ 250.00
maintenance & repairs	409-637	\$ 249.00	\$ 4,248.00	\$ 1,130.50	\$ 4,152.00
		\$ 249.00	\$ 4,498.00	\$ 1,130.50	\$ 4,402.00

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	2024 Actual	2025 Budget	2025 Projected	2026 Budget
maintenance & repairs	409-737	\$ -	\$ 1,000.00	\$ -	\$ 1,000.00
		\$ -	\$ 1,000.00	\$ -	\$ 1,000.00

Dutchy Church

In 2024 the Township purchased the Dutchy Church on Valley Forge Road. The only utility expense budgeted is electricity.

Maintenance and repairs cover minor fixes, while any larger improvements are charged to the Capital Fund. The Township is also exploring options to undertake more significant repairs or restoration to preserve and enhance the building.

Dutchy Church	code	2024 Actual	2025 Budget	2025 Projected	2026 Budget
utilities	409-836	\$ 481.46	\$ 600.00	\$ 550.00	\$ 624.00
maintenance & repairs	409-837	\$ -	\$ 960.00	\$ 250.00	\$ 960.00
		\$ 481.46	\$ 1,560.00	\$ 800.00	\$ 1,584.00

Public Safety

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



WVFD contributions include:

- A Township contribution in the amount of \$193,930 for general operating assistance.
- A Township contribution in the amount of \$172,000 to offset the Fire Department's purchases of capital items such as fire engines, radios and life-saving equipment.
- A Township contribution in the amount of \$8,000 to help provide preventative maintenance services for Fire Department apparatus.

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.

This Department also funds **hydrant rental** fees charged by the North Penn Water Authority, the Pennsylvania American Water Company and Aqua. These three utilities own and maintain 247 hydrants in the Township.

This department also provides Township contributions to the four **emergency medical service** (EMS) providers that cover Worcester Township. These providers deliver vital emergency response and patient transport services to residents and businesses.

A Township contribution of \$100,000 for general operating assistance. This funding is distributed among the four EMS providers serving the Township, with allocations determined by the percentage of calls each provider responds to within Worcester. This ensures that contributions reflect the actual level of service provided to the community.

Public Safety	code	2024 Actual	2025 Budget	2025 Projected	2026 Budget
hydrant rentals	411-380	\$ 26,158.64	\$ 32,671.32	\$ 27,475.00	\$ 32,671.32
WVFD contributions	411-540	\$ 470,645.04	\$ 480,379.04	\$ 479,321.11	\$ 487,821.11
ambulance contribution	412-001	\$ -	\$ -	\$ 84,375.00	\$ 100,000.00
		\$ 496,803.68	\$ 513,050.36	\$ 506,796.11	\$ 620,492.43

GENERAL FUND

Code Enforcement

This department provides for ordinance and building code enforcement. Staffing includes the Fire Marshal, contracted through a third-party provider, and a third-party building inspector.

Beginning in 2026, the Fire Marshal is contracted for four hours per week, with hours expandable as needed and billed by the hour. This arrangement provides significant savings in salary and benefits compared to an in-house employee, while also ensuring that the Fire Marshal maintains the most up-to-date fire certifications. Duties include investigating open burning complaints, managing the Township's fire alarm registration program, reviewing land development plans to confirm hydrant locations and emergency access, and supporting other safety-related efforts.



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	2024 Actual	2025 Budget	2025 Projected	2026 Budget
Fire Marshal payroll	413-110	\$ 4,215.00	\$ 16,380.00	\$ 4,400.00	\$ -
Fire Marshal benefits	413-110-150	\$ 2,532.72	\$ 5,694.71	\$ -	\$ -
Codes payroll	413-140	\$ -	\$ -	\$ -	\$ -
Codes benefits	413-150	\$ -	\$ -	\$ -	\$ -
supplies	413-210	\$ 3,645.00	\$ 6,505.00	\$ 6,936.50	\$ 6,545.00
consultant services	413-312	\$ 53,460.00	\$ 82,990.80	\$ 81,830.00	\$ 92,500.00
mobile phone	413-321	\$ 332.89	\$ 360.00	\$ 210.56	\$ -
mileage	413-337	\$ -	\$ 840.00	\$ -	\$ -
meetings & seminars	413-460	\$ -	\$ 400.00	\$ -	\$ -
		\$ 64,185.61	\$ 113,170.51	\$ 93,377.06	\$ 99,045.00

Zoning Hearing Board

[illegible]

The Members appoint a Solicitor who provides legal advice and guidance. State Law requires that the Township fund certain Zoning Hearing Board expenses, and this includes all **legal** fees billed by the Solicitor. If the Township Engineer testifies on behalf of the Township, the Township must also pay these **engineering** fees. Additional **professional services** are provided by a court reporter, and this cost is shared by both the Township and the Applicants appearing before the Zoning Hearing Board.

Zoning Hearing Board	code	2024 Actual	2025 Budget	2025 Projected	2026 Budget
payroll	414-140	\$ 2,150.00	\$ 4,400.00	\$ 1,800.00	\$ 4,000.00
benefits	414-150	\$ 164.66	\$ 337.04	\$ 125.00	\$ 306.40
professional services	414-310	\$ 16,313.00	\$ 13,300.00	\$ 10,000.00	\$ 13,300.00
engineering	414-313	\$ 450.12	\$ 1,500.00	\$ -	\$ 1,500.00
legal	414-314	\$ 42,520.00	\$ 36,100.00	\$ 39,100.00	\$ 37,800.00
conditional use	414-315	\$ 1,634.00	\$ 9,500.00	\$ -	\$ 9,500.00
advertising	414-341	\$ 3,757.91	\$ 2,700.00	\$ 700.00	\$ 1,350.00
meetings & seminars	414-460	\$ -	\$ 200.00	\$ -	\$ 200.00
		\$ 66,989.69	\$ 68,037.04	\$ 51,725.00	\$ 67,956.40

GENERAL FUND

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	2024 Actual	2025 Budget	2025 Projected	2026 Budget
PA One Call	419-242	\$ 1,163.95	\$ 2,580.00	\$ 1,190.00	\$ 2,580.00
		\$ 1,163.95	\$ 2,580.00	\$ 1,190.00	\$ 2,580.00

GENERAL FUND

Public Works

The Public Works Department provides for the maintenance of local roads and municipal-owned properties. The Township maintains about 60 miles of roadways, 25 culverts and bridges, 37 miles of storm sewers and approximately 300 acres of parks and other lands. The upkeep of these facilities is needed to maintain a higher quality of life for all Worcester families.

The Budget funds **payroll** and **benefits** for nine full-time positions. In 2022 the Township hired an additional full-time employee so to properly maintaining its growing inventory of Township-owned roads, parks, trails and other facilities. The additional employees have allowed the Township to assume additional "in-house" duties, like project inspections, that have traditionally been contracted to consultants. Utilizing Township staff to complete this work saves considerable dollars. The Budget also funds one part-time employees and, if needed, up to three seasonal employees.



Public Works employees are provided with Township-issued **uniforms**. In addition, the Public Works Director and the Public Works Foreman are provided with **cell phones**, as these positions are on call to address after-hour problems on roads, in parks and at other Township-owned facilities.

The budget continues to fund **training** for Public Works staff, including safety programs such as roadside flagging and the operation of commercial vehicles. Training ensures employees are prepared to work safely and efficiently in all aspects of Township maintenance and operations.

Public Works	code	2024 Actual	2025 Budget	2025 Projected	2026 Budget
payroll	430-140	\$ 539,961.45	\$ 618,878.24	\$ 589,871.00	\$ 687,550.64
benefits	430-150	\$ 315,951.57	\$ 325,379.41	\$ 312,628.30	\$ 344,934.78
uniform rental	430-238	\$ 6,422.66	\$ 9,700.00	\$ 4,156.00	\$ 5,500.00
cell phones	430-326	\$ 506.98	\$ 672.00	\$ 880.00	\$ 840.00
meetings & seminars	430-460	\$ 516.55	\$ 1,900.00	\$ 839.24	\$ 800.00
other expenses	430-470	\$ 2,112.24	\$ 1,715.00	\$ 1,700.00	\$ 1,590.00
		\$ 865,471.45	\$ 958,244.65	\$ 910,074.54	\$ 1,041,215.42

GENERAL FUND

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.

The Budget funds the purchase of approximately 625 tons of anti-skid **materials**... an amount that does not include a 450-ton stockpile that is currently housed in the Public Works salt building. A “normal” 5-inch snowfall requires about 32 tons of salt to treat all Township roads once.



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.

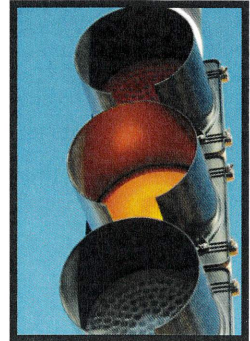
Snow Removal	code	2024 Actual	2025 Budget	2025 Projected	2026 Budget
materials	432-200	\$ 27,127.10	\$ 39,125.00	\$ 53,970.00	\$ 47,707.50
contractor	432-450	\$ -	\$ 1,500.00	\$ -	\$ 1,500.00
		\$ 27,127.10	\$ 40,625.00	\$ 53,970.00	\$ 49,207.50

GENERAL FUND

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	2024 Actual	2025 Budget	2025 Projected	2026 Budget
engineering	433-313	\$ 10,551.72	\$ 9,000.00	\$ 2,500.00	\$ 7,000.00
electricity	433-361	\$ 4,271.43	\$ 4,740.00	\$ 4,390.32	\$ 4,860.00
maintenance	433-374	\$ 13,607.95	\$ 11,400.00	\$ 12,000.00	\$ 14,000.00
		\$ 28,431.10	\$ 25,140.00	\$ 18,890.32	\$ 25,860.00

GENERAL FUND

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	2024 Actual	2025 Budget	2025 Projected	2026 Budget
vehicle maintenance	437-250	\$ 111,247.19	\$ 82,200.00	\$ 81,790.00	\$ 92,160.00
small tools	437-260	\$ 8,622.74	\$ 16,000.00	\$ 9,875.00	\$ 16,000.00
		\$ 119,869.93	\$ 98,200.00	\$ 91,665.00	\$ 108,160.00

GENERAL FUND

Road Maintenance

This department provides fuel for Public Works vehicles and equipment. The budget assumes modest increases in both **gasoline** and **diesel** usage, as well as higher fuel prices. Usage projections account for the heavy demand that winter snow events place on the Township's fleet, since plowing requires significant fuel consumption.

This department also funds the purchase of street **signs** and related hardware. In addition, the budget provides for materials used in roadway maintenance throughout the year, such as pothole patching and work to roadside swales. These efforts are separate from the Township's annual Road Program, which is funded through the Capital Fund.

The Road Program remains one of the Township's largest annual investments, reflecting Worcester's commitment to maintaining safe and reliable infrastructure. By using Public Works staff to inspect road projects, the Township continues to reduce reliance on outside consultants and control overall costs.



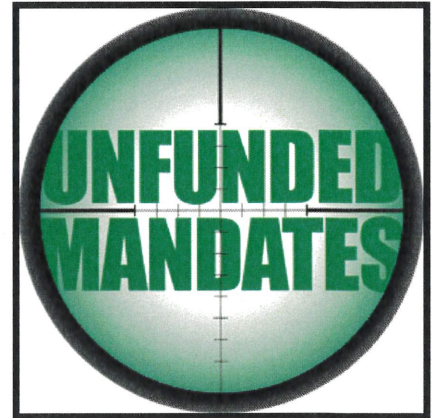
Road Maintenance	code	2024 Actual	2025 Budget	2025 Projected	2026 Budget
gasoline	438-231	\$ 6,974.41	\$ 6,000.00	\$ 6,440.00	\$ 6,300.00
diesel	438-232	\$ 20,836.89	\$ 29,100.00	\$ 27,700.00	\$ 29,100.00
signs	438-242	\$ 3,248.07	\$ 6,000.00	\$ 4,200.00	\$ 6,000.00
supplies	438-245	\$ 24,830.78	\$ 56,500.00	\$ 36,500.00	\$ 48,750.00
engineering	438-313	\$ 12,582.21	\$ 25,000.00	\$ 23,400.00	\$ 25,000.00
contractor, road program	438-370	\$ -	\$ 15,000.00	\$ 7,198.50	\$ 15,000.00
		\$ 68,472.36	\$ 137,600.00	\$ 105,438.50	\$ 130,150.00

Stormwater Management

Stormwater management regulations are among the costliest unfunded mandates forced upon local governments today... an expense that is ultimately assumed by Township residents.

The United States Environmental Protection Agency and the Pennsylvania Department of Environmental Protection require Worcester Township to enforce extensive stormwater regulations that apply to every property in the community. These mandates do not fully account for the financial impact on municipalities and residents, creating a significant and ongoing burden.

In addition to enforcing these regulations, the Township must also fund stormwater planning and improvement projects. The budget includes **engineering** expenses necessary to meet federal and state requirements, with costs expected to continue rising in future years.



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.

Stormwater Management	code	2024 Actual	2025 Budget	2025 Projected	2026 Budget
engineering	446-313	\$ 18,398.45	\$ 37,000.00	\$ 19,480.00	\$ 31,000.00
		\$ 18,398.45	\$ 37,000.00	\$ 19,480.00	\$ 31,000.00

GENERAL FUND

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 Administratic	code	2024 Actual	2025 Budget	2025 Projected	2026 Budget
payroll	451-140	\$ -	\$ -	\$ -	\$ -
benefits	451-150	\$ -	\$ -	\$ -	\$ -
mobile phone	451-326	\$ -	\$ -	\$ -	\$ -
mileage reimbursement	451-337	\$ -	\$ -	\$ -	\$ -
meetings & seminars	451-460	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -

GENERAL FUND

Recreation & Culture

Worcester Township provides a number of recreational programs and community events for residents of all ages.

The Township partners with local organizations to offer popular tennis, basketball, and soccer **camps and leagues**. Worcester provides the infrastructure for these programs, including fields, courts, and other facilities, while partner organizations handle programming and instruction.



2025 marked the return of **Community Day** for the first time in several years, and the event was a success. The Township looks forward to hosting Community Day again in 2026 at Heebner Park, bringing together residents of all ages for one of the community's most popular annual gatherings.

Minor funding is also included in the budget to support the possibility of hosting musical concerts at Heebner Park, expanding recreational opportunities for residents.

Finally, the budget provides for the Township's annual contribution to the Norristown Library, Worcester's public **library**. While state aid for libraries has declined in recent years, the Township remains committed to supporting this important resource and continues to fund it as part of the annual budget.

Recreation & Culture	code	2024 Actual	2025 Budget	2025 Projected	2026 Budget
discounted tickets	452-247	\$ -	\$ -	\$ -	\$ -
camps & sport leagues	452-248	\$ 1,260.00	\$ 1,300.00	\$ -	\$ -
Community Day	452-250	\$ 11,235.72	\$ 13,000.00	\$ 8,610.00	\$ 15,000.00
library	452-520	\$ 8,866.00	\$ 9,309.30	\$ 9,309.30	\$ 9,774.45
		\$ 21,361.72	\$ 23,609.30	\$ 17,919.30	\$ 24,774.45

GENERAL FUND

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	2024 Actual	2025 Budget	2025 Projected	2026 Budget
Heebner Park - utilities	454-436	\$ 3,963.28	\$ 3,876.00	\$ 3,747.41	\$ 4,212.00
Heebner Park - fields	454-437-001	\$ 6,678.48	\$ 15,800.00	\$ 7,100.00	\$ 12,000.00
Heebner Park - expenses	454-437-002	\$ 7,514.29	\$ 8,000.00	\$ 6,600.00	\$ 8,000.00
Mt. Kirk Park - fields	454-438-001	\$ 709.50	\$ 3,700.00	\$ 1,500.00	\$ 2,300.00
Mt. Kirk Park - expenses	454-438-002	\$ 1,128.67	\$ 1,550.00	\$ 1,400.00	\$ 1,550.00
Mt. Kirk Park - utilities	454-438-003	\$ 3,006.03	\$ 2,195.00	\$ 2,990.00	\$ 2,420.00
Sunny Brook Park - fields	454-439-001	\$ 1,924.46	\$ 4,700.00	\$ 3,900.00	\$ 3,300.00
Sunny Brook Park - expenses	454-439-002	\$ 2,660.91	\$ 3,602.00	\$ 2,500.00	\$ 3,202.00
Sunny Brook Park - utilities	454-446	\$ 1,360.50	\$ 2,100.00	\$ 2,675.00	\$ 2,700.00
Heyser Park - horse ring	454-470	\$ 575.00	\$ 500.00	\$ -	\$ 500.00
Heyser Park - expenses	454-471	\$ -	\$ 350.00	\$ 176.00	\$ 350.00
trails	454-480	\$ 913.68	\$ 2,850.00	\$ 1,200.00	\$ 2,650.00
other parks	454-490	\$ 2,758.04	\$ 7,160.00	\$ 3,011.00	\$ 6,716.00
		\$ 33,192.84	\$ 56,383.00	\$ 36,799.41	\$ 49,900.00

GENERAL FUND

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	2024 Actual	2025 Budget	2025 Projected	2026 Budget
community newsletter	459-340	\$ 16,696.45	\$ 23,520.00	\$ 11,021.10	\$ 11,920.00
other communications	459-341	\$ -	\$ 2,000.00	\$ 1,000.00	\$ 1,200.00
		\$ 16,696.45	\$ 25,520.00	\$ 12,021.10	\$ 13,120.00

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. In past years the reimbursements were booked as a General Fund receipt. Beginning in 2018 the reimbursements were 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	2024 Actual	2025 Budget	2025 Projected	2026 Budget
real estate taxes	481-430	\$ -	\$ -	\$ -	\$ -
insurances	486-350	\$ 123,524.50	\$ 134,645.50	\$ 130,106.00	\$ 143,262.30
transfer to Capital Fund	492-300	\$ 2,150,435.68	\$ 981,391.33	\$ 981,391.33	\$ 977,375.62
transfer to Sewer Fund	492-080	\$ -	\$ -	\$ -	\$ -
		\$ 2,273,960.18	\$ 1,116,036.83	\$ 1,111,497.33	\$ 1,120,637.92

CAPITAL FUND

Interest

The Township invests its funds in interest-bearing instruments and accounts in accordance with state law and best management practices. Earnings fluctuate with prevailing interest rates, which are influenced by many economic factors.

For 2026, the budget projects **interest** income to remain stable with a slight decline, reflecting federal and market forecasts of 50 to 75 basis points in rate reductions. A basis point equals one one-hundredth of a percent, so a 50 to 75 basis point reduction is equal to a 0.50% to 0.75% decrease in rates.



Most investment earnings are credited to the Capital Fund, as the General Fund is used primarily for day-to-day operating expenses.

Interest	code	2024 Actual	2025 Budget	2025 Projected	2026 Budget
interest	341-000	\$ 876,161.07	\$ 720,000.00	\$ 725,100.00	\$ 720,000.00
		\$ 876,161.07	\$ 720,000.00	\$ 725,100.00	\$ 720,000.00

CAPITAL FUND

Other Government Levels

The Township seeks to obtain federal, state, county, and other grant funding whenever possible. Grants are included in the budget only after they have been awarded.

For 2026, funding has been awarded for the design and construction of a one-mile extension of the Zacharias Creek Trail. This project will connect the trail directly to the 24-mile network in Evansburg State Park, creating a continuous regional connection for walkers, runners, and cyclists.



The Township has also received a Growing Greener Grant to support the ecological restoration of a segment of the Zacharias Creek, improving water quality and enhancing natural habitats along the stream corridor.

Other Government Level	code	2024 Actual	2025 Budget	2025 Projected	2026 Budget
grants	354-351	\$ 193,560.00	\$ 173,442.00	\$ 150,000.00	\$ 161,442.00
		\$ 193,560.00	\$ 173,442.00	\$ 150,000.00	\$ 161,442.00

CAPITAL FUND

Fees

The Township assesses a **traffic impact fee** on most new development. The fees collected fund improvements to the roadway network to accommodate future traffic generated by development. The 2026 budget does not assume the receipt of large one-time fees, but instead relies on smaller, more predictable payments from ongoing development activity.



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	2024 Actual	2025 Budget	2025 Projected	2026 Budget
traffic impact fees	363-100	\$ 66,183.77	\$ 14,204.00	\$ 13,422.00	\$ 14,204.00
miscellaneous	381-000	\$ 3,500.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
		\$ 69,683.77	\$ 16,204.00	\$ 15,422.00	\$ 16,204.00

Transfers In

The Capital Fund's primary revenue is a transfer from the General Fund. Each year, a portion of General Fund revenues is reserved to meet the Township's long-term capital needs. Maintaining strong reserves ensures the Township can fund future obligations without shifting costs to the next generation.

For 2026, efforts have been made to better account for the higher revenues and lower expenses that the Township has historically realized. This approach continues the conservative budgeting strategy that has built our reserves, while also giving residents a clearer picture of the Township's true financial position.

Transfers In	code	2024 Actual	2025 Budget	2025 Projected	2026 Budget
General Fund transfer	392-010	\$ 2,150,435.68	\$ 981,391.33	\$ 1,021,000.00	\$ 977,375.62
		\$ 2,150,435.68	\$ 981,391.33	\$ 1,021,000.00	\$ 977,375.62

CAPITAL FUND

General Government

The Township maintains a computer replacement schedule to ensure workstations, servers, switches and other network components are replaced in a timely fashion. The replacement of new desktops and an updated server are budgeted in 2026. The new computers are budgeted as **office equipment**.

The Budget funds Township **building improvements**, including an upgrade to the Township Building's exterior. Additional dollars are budgeted for emergency repairs and other unforeseen expenses.



In addition, debt service payments continue in 2026 for the loan obtained to purchase the open space property at 3335 Fisher Road. These payments are included in the **debt interest** line item.

General Government	code	2024 Actual	2025 Budget	2025 Projected	2026 Budget
investing/CD fees	402-470	\$ -	\$ -	\$ -	\$ -
office equipment	405-720	\$ 7,440.73	\$ 44,500.00	\$ 8,611.00	\$ 80,000.00
building improvements	409-600	\$ 3,696.24	\$ 51,500.00	\$ 21,400.00	\$ 20,700.00
debt interest	472-200	\$ 100,808.06	\$ 135,908.85	\$ 135,908.85	\$ 135,908.85
interfund transfer	492-010	\$ -	\$ -	\$ -	
		\$ 111,945.03	\$ 231,908.85	\$ 165,919.85	\$ 236,608.85

CAPITAL FUND

Public Works

In many municipalities, the annual road maintenance budget is limited to the Liquid Fuels allocation received from the Commonwealth. However, this allocation alone is not enough to meet the maintenance needs of a community's roadway network. Worcester Township budgets additional dollars each year to supplement these State funds.



For 2026, the Budget provides \$793,000 in supplemental capital funds for the Township's Road Program. This enhanced investment allows Worcester to deliver a more comprehensive resurfacing and repair program than would be possible relying on State dollars alone.

The 2026 Capital Budget also funds several related infrastructure improvements, including targeted bridge repairs identified in the Township's bridge inventory and stormwater upgrades required under Municipal Separate Storm Sewer System (MS4) regulations.

The Budget provides for the following **equipment purchases**:

- a Ford F550 to replace a 2013 truck
- a JD 997 mower, JD lawn roller, Ford F550 truck body
- a mobile aerial lift

It is also important to note that the Township does not look to replace vehicles and equipment when these items mature from their depreciation schedules. Instead, the Township replaces these items only at the end of their useful life, so to maximize value.

Finally, the 2026 Budget includes funds for upgrades to **traffic signals** at select intersections, improving safety and reliability across the Township's transportation network.

Public Works	code	2024 Actual	2025 Budget	2025 Projected	2026 Budget
capital roads	430-600	\$ 1,294,825.67	\$ 1,377,070.00	\$ 1,390,000.00	\$ 1,571,177.00
equipment purchase	430-740	\$ 134,738.97	\$ 425,173.42	\$ 423,800.00	\$ 344,730.00
traffic signs & signals	433-600	\$ 12,228.00	\$ 33,000.00	\$ 12,228.00	\$ 37,000.00
		\$ 1,441,792.64	\$ 1,835,243.42	\$ 1,826,028.00	\$ 1,952,907.00

CAPITAL FUND

Parks & Recreation

The Budget provides for several park and trail improvements, including fence repairs at Sunnybrook, security cameras at Mt. Kirk and staining the pavilions in Heebner park.

Design work will continue on a one-mile extension to the Zacharias Trail; when completed this **trail** will link to the existing 24-mile trail network in Evansburg State Park.



The Budget also provides dollars for the replacement of worn amenities throughout the parks system and trail network, such as paving Zacharias Trail and upgrades to Heyser Field.

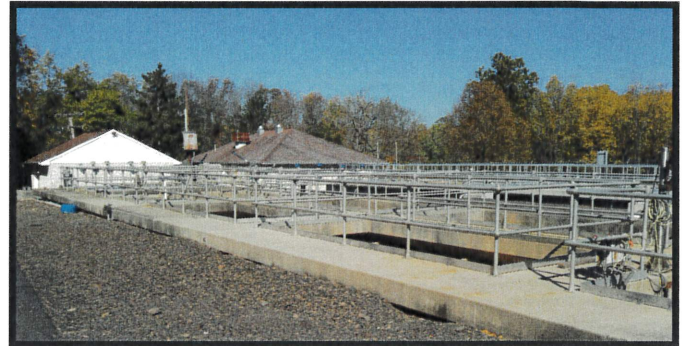
The Budget provides funds for **land acquisitions** to support land preservation efforts throughout the community.

Parks & Recreation	code	2024 Actual	2025 Budget	2025 Projected	2026 Budget
parks and trails	454-600	\$ 210,489.29	\$ 411,800.00	\$ 385,000.00	\$ 310,100.00
land acquisition	454-710	\$ 10,386.41	\$ 31,000.00	\$ 10,000.00	\$ 31,000.00
		\$ 220,875.70	\$ 442,800.00	\$ 395,000.00	\$ 341,100.00

SEWER FUND

Wastewater Receipts

The Township owns and operates two stream-discharge wastewater treatment plants — the Valley Green Plant and the Berwick Plant — along with six pumping stations. A seventh pumping station, serving the Reserve at Center Square development, is expected to be dedicated in 2026. The system provides service to about 1,100 residential customers and nine commercial customers.



The 2026 Budget projects revenue from **sewer fees** with a 3.5% increase to both residential and 4 4% increase to commercial rates. This increase ensures that income from the system continues to recover all operating costs while also funding a stable capital reserve. The Budget also supports a full, holistic review of the wastewater system to identify and plan for future repairs and upgrades, helping to stabilize long-term sewer revenues and protect ratepayers from unexpected costs.

Wastewater	code	2024 Actual	2025 Budget	2025 Projected	2026 Budget
interest	341-000	\$ 70,621.40	\$ 15,000.00	\$ 53,880.00	\$ 20,000.00
federal entitlements	351-100	\$ -	\$ -	\$ -	\$ -
tapping fees	364-110	\$ 34,777.47	\$ 48,577.62	\$ 44,500.00	\$ 48,577.62
sewer fees, residential	364-120	\$ 620,532.03	\$ 615,842.86	\$ 615,250.00	\$ 642,964.99
sewer fees, commercial	364-130	\$ 162,911.05	\$ 150,000.00	\$ 151,300.00	\$ 152,000.00
late fees	364-140	\$ 10,022.16	\$ 8,000.00	\$ 9,975.00	\$ 8,300.00
certification fees	364-150	\$ 1,075.00	\$ 1,000.00	\$ 835.00	\$ 1,000.00
liens	364-190	\$ -	\$ -	\$ -	\$ -
miscellaneous income	381-000	\$ 395,907.88	\$ 25.00	\$ -	\$ 25.00
		\$ 1,295,846.99	\$ 838,445.48	\$ 875,740.00	\$ 872,867.61

SEWER FUND

Wastewater Expenditures

The Township continues to benefit from its contract wastewater operator service, which provides direct billing for sludge removal, testing, and chemical purchases. This arrangement has resulted in significant cost savings for ratepayers compared to past practices. A share of the operator service cost is allocated across the two treatment plants and six pumping stations, with expenses reflected in the operations line for each facility.

The Township maintains a sewer capital reserve account to ensure funds are available for long-term obligations such as pump and line replacements. This approach helps avoid unexpected costs and keeps the sewer system financially stable.

For 2026, the Budget includes \$84,680 for capital improvements. This covers the continuation of the annual sewer line televising program and the installation of influent samplers at both the Valley Green and Berwick Treatment Plants. These projects are funded through sewer fee revenues and support the long-term reliability of the system.

Wastewater Treatment	code	2024 Actual	2025 Budget	2025 Projected	2026 Budget
alarm services	429-242	\$ 601.55	\$ 1,232.00	\$ 2,006.57	\$ 2,104.00
other expenses	429-300	\$ 229,663.61	\$ 209,652.00	\$ 211,700.00	\$ 235,824.00
engineering	429-313	\$ 10,263.14	\$ 10,000.00	\$ 9,770.00	\$ 12,000.00
legal	429-314	\$ 4,361.58	\$ 5,000.00	\$ 2,400.00	\$ 3,000.00
plant operations	429-316	\$ 90,035.00	\$ 91,056.00	\$ 83,400.00	\$ 93,612.00
telephone	429-321	\$ 1,072.67	\$ 1,080.00	\$ 1,160.70	\$ 1,200.00
utilities	429-361	\$ 123,667.17	\$ 135,000.00	\$ 127,433.00	\$ 137,520.00
equipment & repairs	429-374	\$ 29,435.51	\$ 27,960.00	\$ 27,750.00	\$ 30,048.00
CPF, operations	429-421-001	\$ 5,910.00	\$ 6,444.00	\$ 5,800.00	\$ 6,636.00
CPF, utilities & repairs	429-421-002	\$ 5,316.68	\$ 7,572.00	\$ 7,135.00	\$ 8,676.00
MW, operations	429-422-001	\$ 5,910.00	\$ 6,444.00	\$ 5,800.00	\$ 6,636.00
MW, utilities & repairs	429-422-002	\$ 3,528.70	\$ 6,540.00	\$ 4,893.00	\$ 7,092.00
HV, operations	429-423-001	\$ 5,417.50	\$ 6,444.00	\$ 5,252.00	\$ 6,636.00
HV, utilities & repairs	429-423-002	\$ 4,031.60	\$ 6,540.00	\$ 5,117.00	\$ 7,236.00
FC, operations	429-424-001	\$ 7,065.00	\$ 6,444.00	\$ 5,252.00	\$ 6,636.00
FC, utilities & repairs	429-424-002	\$ 3,474.99	\$ 6,648.00	\$ 4,358.00	\$ 6,528.00
CP, operations	429-425-001	\$ 5,910.00	\$ 6,444.00	\$ 5,550.00	\$ 6,636.00
CP, utilities & repairs	429-425-002	\$ 3,099.61	\$ 5,700.00	\$ 4,380.00	\$ 6,996.00
AD, operations	429-426-001	\$ 6,787.50	\$ 6,444.00	\$ 5,920.00	\$ 6,636.00
AD, utilities & repairs	429-426-002	\$ 4,079.32	\$ 4,680.00	\$ 5,200.00	\$ 6,216.00
Reserve, operations	429-427-001	\$ -	\$ 6,444.00	\$ -	\$ 6,636.00
Reserve, utilities & repairs	429-427-002	\$ -	\$ 4,680.00	\$ -	\$ 4,680.00
capital improvements	429-700	\$ 93,008.54	\$ 89,880.00	\$ 168,941.00	\$ 84,680.00
GOB - principal	471-200	\$ 130,000.00	\$ 130,000.00	\$ 130,000.00	\$ 135,000.00
GOB - interest	472-200	\$ 36,556.26	\$ 41,431.26	\$ 41,431.26	\$ 36,556.00
GOB - fiscal agent fees	475-000	\$ 1,050.00	\$ 1,100.00	\$ 1,050.00	\$ 1,100.00
insurance	486-350	\$ 6,689.50	\$ 6,971.50	\$ 6,971.50	\$ 5,982.70
		\$ 816,935.43	\$ 837,830.76	\$ 878,671.03	\$ 872,502.70

Interest

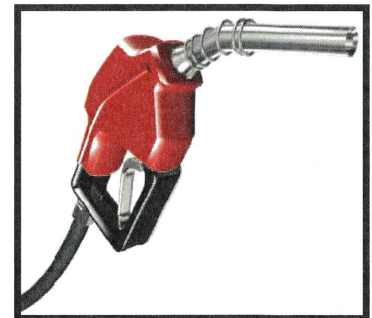
The Township invests its funds in interest-bearing instruments and accounts, in accordance with State law and best management practices. Earnings fluctuate with the **interest** rate received, which is shaped by broader economic conditions. For 2026, the Budget assumes rate reductions of 50 to 75 basis points, in line with current forecasts. This assumption provides a conservative estimate of interest income, while maintaining stability in the Township's financial planning.

Interest	code	2024 Actual	2025 Budget	2025 Projected	2026 Budget
interest	341-000	\$ 15,747.02	\$ 6,000.00	\$ 12,300.00	\$ 6,000.00
		\$ 15,747.02	\$ 6,000.00	\$ 12,300.00	\$ 6,000.00

Licenses

Each year, a portion of the State tax on gasoline and other fuels is distributed to Pennsylvania municipalities based on population and road miles. These liquid fuels funds may be used only for road maintenance, construction, and related infrastructure expenses.

For many municipalities, this allocation represents the entirety of their annual road maintenance budget. Worcester Township does not rely on this approach. The Township recognizes that liquid fuels funds alone cannot meet our community's roadway needs. Therefore, the Budget includes significant supplemental dollars from both the General Fund and Capital Fund.



When combined, these funding sources provide more than \$1.1 million for roadway improvements in 2026, ensuring that Worcester's road network remains safe and in good condition.

Licenses	code	2024 Actual	2025 Budget	2025 Projected	2026 Budget
Liquid Fuel Funds	355-020	\$ 357,387.92	\$ 355,778.42	\$ 363,411.52	\$ 350,022.34
		\$ 357,387.92	\$ 355,778.42	\$ 363,411.52	\$ 350,022.34

Public Works

The Budget earmarks all liquid fuels funds received for the 2026 Road Program. While some municipalities limit their road maintenance program to the amount covered by State aid, Worcester recognizes that this allocation alone is not enough to maintain our roadways.



All other road maintenance expenses, including the purchase of winter materials and any contracted snow removal services, are funded through the General Fund. This approach ensures that the Township meets its roadway obligations with a realistic and fully funded budget.

Public Works	code	2024 Actual	2025 Budget	2025 Projected	2026 Budget
road maintenance contract	438-370	\$ 350,000.00	\$ 357,000.00	\$ 357,000.00	\$ 360,000.00
		\$ 350,000.00	\$ 357,000.00	\$ 357,000.00	\$ 360,000.00

Appendix A

RECEIPTS AND EXPENDITURES BY FUND

GENERAL FUND

January 1, 2026 balance... \$ 250,000.00

RECEIPTS	2024 Actual	2025 Budget	2025 Projected	2026 Budget
Taxes	\$ 4,287,790.34	\$ 3,886,115.00	\$ 4,165,000.00	\$ 4,137,320.00
Licenses & Permits	\$ 204,845.99	\$ 196,900.00	\$ 203,270.00	\$ 200,900.00
Fines & Forfeits	\$ 6,117.88	\$ 1,600.00	\$ 2,450.00	\$ 1,600.00
Interest & Rents	\$ 158,575.10	\$ 186,694.87	\$ 204,542.77	\$ 194,991.15
Intergovernmental Revenue	\$ 198,084.38	\$ 198,084.38	\$ 197,855.72	\$ 197,855.72
Charges for Services	\$ 201,945.46	\$ 125,230.00	\$ 153,297.50	\$ 119,930.00
Miscellaneous Revenue	\$ 18,674.81	\$ 15,425.00	\$ 52,675.00	\$ 15,825.00
Other Financing	\$ 1,210.00	\$ 880.00	\$ 550.00	\$ 880.00
	\$ 5,077,243.96	\$ 4,610,929.25	\$ 4,979,640.99	\$ 4,869,301.87

EXPENDITURES	2024 Actual	2025 Budget	2025 Projected	2026 Budget
Legislative	\$ 89,271.75	\$ 89,387.26	\$ 87,709.11	\$ 97,373.46
Management	\$ 358,762.53	\$ 380,305.35	\$ 379,218.57	\$ 395,276.83
Finance	\$ 147,428.31	\$ 159,490.36	\$ 156,132.49	\$ 177,620.52
Tax Collection	\$ 46,390.25	\$ 48,283.26	\$ 43,098.43	\$ 50,690.55
Legal	\$ 265,388.45	\$ 195,663.50	\$ 189,401.00	\$ 196,800.00
Clerical	\$ 241,877.55	\$ 369,304.96	\$ 281,937.94	\$ 404,590.39
Engineering	\$ 81,006.52	\$ 52,250.00	\$ 65,700.00	\$ 60,000.00
Township Building	\$ 31,019.71	\$ 39,852.00	\$ 32,620.68	\$ 39,870.00
Garage	\$ 26,648.48	\$ 34,068.00	\$ 25,941.76	\$ 34,494.00
Community Hall	\$ 10,945.65	\$ 14,700.00	\$ 9,219.00	\$ 14,076.00
Historical Building	\$ 5,319.01	\$ 7,521.00	\$ 6,538.27	\$ 7,425.00
Hollow Road Rental	\$ 249.00	\$ 4,498.00	\$ 1,130.50	\$ 4,402.00
Springhouse	\$ -	\$ 1,000.00	\$ -	\$ 1,000.00
Dutchy Church	\$ 481.46	\$ 1,560.00	\$ 800.00	\$ 1,584.00
Public Safety	\$ 496,803.68	\$ 513,050.36	\$ 506,796.11	\$ 620,492.43
Code Enforcement	\$ 64,185.61	\$ 113,170.51	\$ 93,377.06	\$ 99,045.00
Zoning Hearing Board	\$ 66,989.69	\$ 68,037.04	\$ 51,725.00	\$ 67,956.40
PA One Call	\$ 1,163.95	\$ 2,580.00	\$ 1,190.00	\$ 2,580.00
Public Works	\$ 865,471.45	\$ 958,244.65	\$ 910,074.54	\$ 1,041,215.42
Snow Removal	\$ 27,127.10	\$ 40,625.00	\$ 53,970.00	\$ 49,207.50
Traffic Signals	\$ 28,431.10	\$ 25,140.00	\$ 18,890.32	\$ 25,860.00
Machinery & Tools	\$ 119,869.93	\$ 98,200.00	\$ 91,665.00	\$ 108,160.00
Road Maintenance	\$ 68,472.36	\$ 137,600.00	\$ 105,438.50	\$ 130,150.00
Stormwater Management	\$ 18,398.45	\$ 37,000.00	\$ 19,480.00	\$ 31,000.00
Recreation Administration	\$ -	\$ -	\$ -	\$ -
Recreation & Culture	\$ 21,361.72	\$ 23,609.30	\$ 17,919.30	\$ 24,774.45
Parks	\$ 33,192.84	\$ 56,383.00	\$ 36,799.41	\$ 49,900.00
Public Relations	\$ 16,696.45	\$ 25,520.00	\$ 12,021.10	\$ 13,120.00
Other-Insurance/Trans to Gen	\$ 2,273,960.18	\$ 1,116,036.83	\$ 1,111,497.33	\$ 1,120,637.92
	\$ 5,406,913.18	\$ 4,613,080.38	\$ 4,310,291.42	\$ 4,869,301.87

2026 GENERAL FUND \$ (0.00)

December 31, 2026 balance... \$ 250,000.00

STATE FUND

January 1, 2026 balance... \$ 112,731.00

RECEIPTS	2024 Actual	2025 Budget	2025 Projected	2026 Budget
Interest	\$ 15,747.02	\$ 6,000.00	\$ 12,300.00	\$ 6,000.00
Licenses	\$ 357,387.92	\$ 355,778.42	\$ 363,411.52	\$ 350,022.34
	\$ 373,134.94	\$ 361,778.42	\$ 375,711.52	\$ 356,022.34

EXPENDITURES	2024 Actual	2025 Budget	2025 Projected	2026 Budget
Public Works	\$ 350,000.00	\$ 357,000.00	\$ 357,000.00	\$ 360,000.00

2026 STATE FUND \$ (3,977.66)

December 31, 2026 balance... \$ 108,753.34

SEWER FUND

January 1, 2026 balance... \$ 1,986,591.00

RECEIPTS	2024 Actual	2025 Budget	2025 Projected	2026 Budget
Wastewater	\$ 1,295,846.99	\$ 838,445.48	\$ 875,740.00	\$ 872,867.61
	\$ 1,295,846.99	\$ 838,445.48	\$ 875,740.00	\$ 872,867.61

EXPENDITURES	2024 Actual	2025 Budget	2025 Projected	2026 Budget
Wastewater	\$ 816,935.43	\$ 837,830.76	\$ 878,671.03	\$ 872,502.70

2026 SEWER FUND \$ 364.91

December 31, 2026 balance... \$ 1,986,955.91

CAPITAL FUND

January 1, 2026 balance... \$ 18,065,829.00

RECEIPTS	2024 Actual	2025 Budget	2025 Projected	2026 Budget
Interest	\$ 876,161.07	\$ 960,000.00	\$ 725,100.00	\$ 720,000.00
Other Government Levels	\$ 193,560.00	\$ 173,442.00	\$ 150,000.00	\$ 161,442.00
Fees	\$ 69,683.77	\$ 16,204.00	\$ 15,422.00	\$ 16,204.00
Transfers In	\$ 2,150,435.68	\$ 981,391.33	\$ 1,021,000.00	\$ 977,375.62
	\$ 3,289,840.52	\$ 2,131,037.33	\$ 1,911,522.00	\$ 1,875,021.62

EXPENDITURES	2024 Actual	2025 Budget	2025 Projected	2026 Budget
General Government	\$ 111,945.03	\$ 231,908.85	\$ 165,919.85	\$ 236,608.85
Public Works	\$ 1,441,792.64	\$ 1,835,243.42	\$ 1,826,028.00	\$ 1,952,907.00
Parks & Recreation	\$ 220,875.70	\$ 442,800.00	\$ 395,000.00	\$ 341,100.00
	\$ 1,774,613.37	\$ 2,509,952.27	\$ 2,386,947.85	\$ 2,530,615.85

2026 CAPITAL FUND \$ (655,594.23)

December 31, 2026 balance... \$ 17,410,234.77

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 2025. 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 \$1,575 in property tax to Montgomery County (5.252 mills), and \$10,716 in property tax to the Methacton School District (35.7219 mills).

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

\$870.76 is paid to the Methacton School District



\$128.02 is paid to Montgomery County



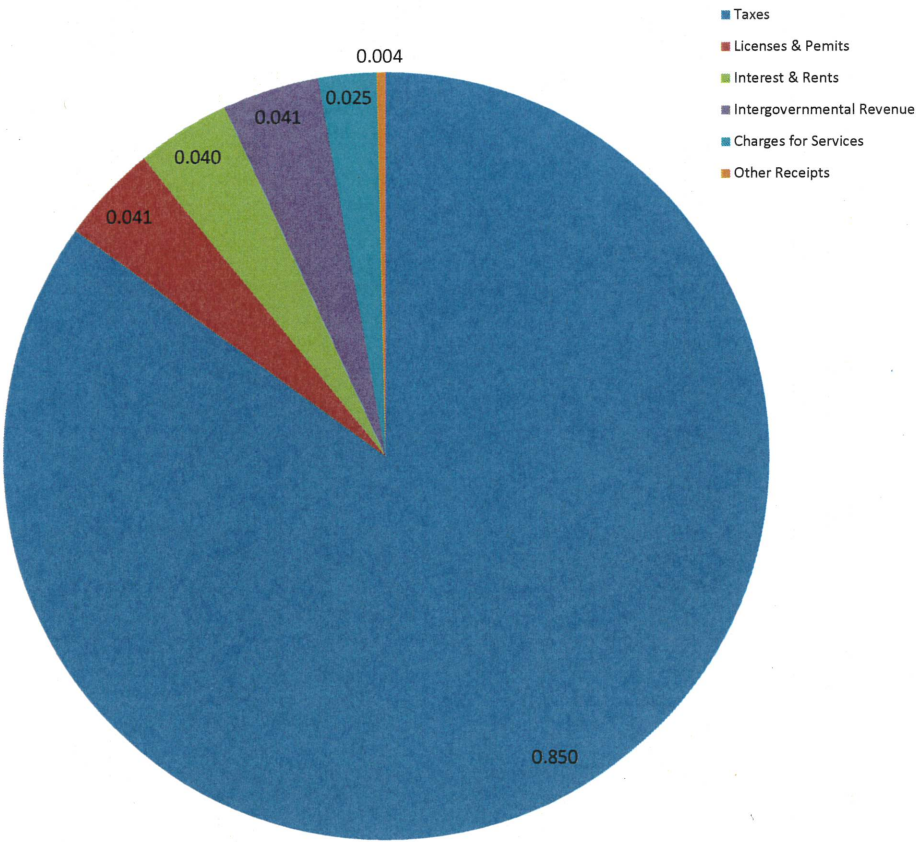
\$1.22 is paid to Worcester Township



Appendix C

GENERAL FUND RECEIPTS, BY PERCENT

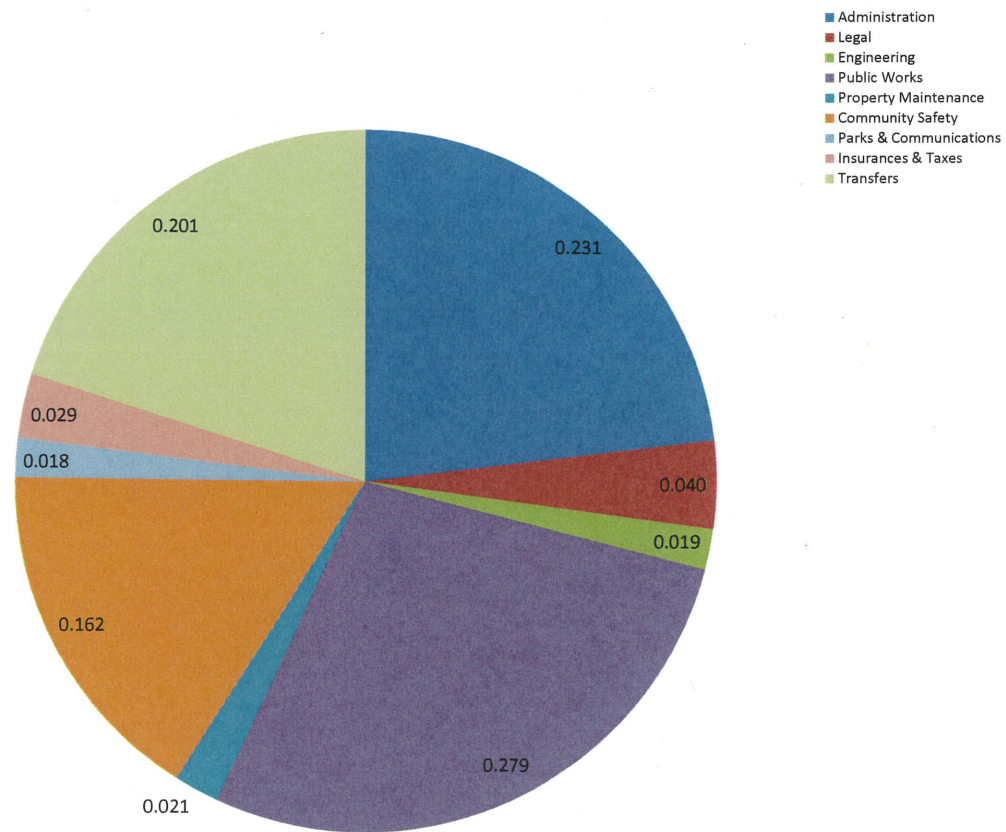
GENERAL FUND RECEIPTS, BY PERCENT



Appendix D

GENERAL FUND EXPENDITURES, BY PERCENT

GENERAL FUND EXPENDITURES, BY PERCENT



Appendix E

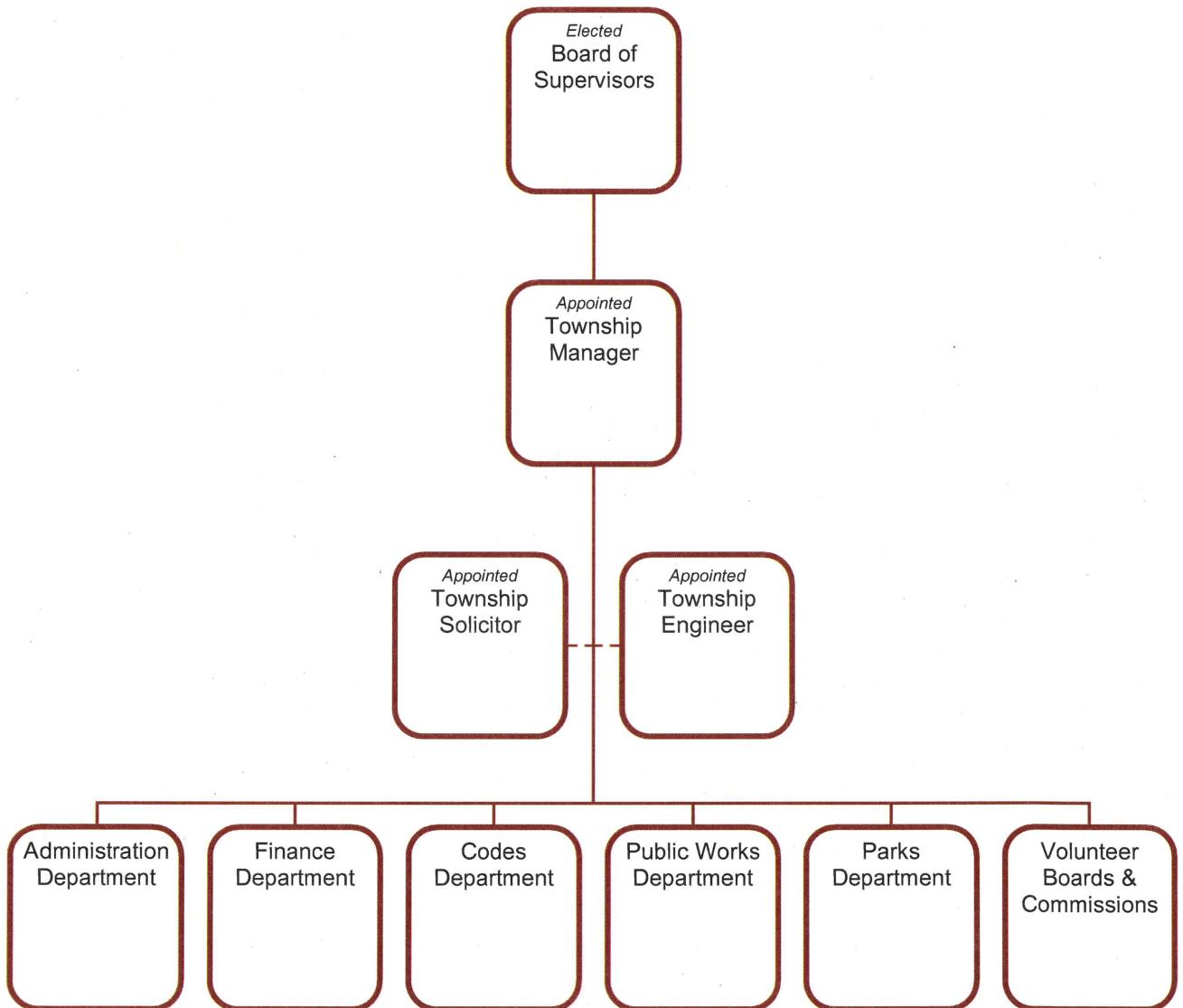
STAFFING LEVELS & ORGANIZATION CHART

STAFFING LEVELS

FULL-TIME POSITIONS	2024	2025	2026
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	0	1	2
Public Works Director	1	1	1
Public Works Foreman	1	1	1
Public Works Laborer	7	7	7
	13	14	15

PART-TIME POSITIONS	2024	2025	2026
Receptionist	0	0	0
Public Works Laborer	1	1	1
Recreation Coordinator	0	0	0
Fire Marshal	1	1	1
File Clerk	0	0	0
	2	2	2

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
2024 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 1/1/2026	\$	1,217,325.00
receipts, interest	\$	48,515.57
receipts, non-interest	\$	-
expenditures	\$	-
projected balance 12/31/26	\$	1,265,840.57

Capital Reserve Fund

projected balance 1/1/2026	\$	11,980,700.00
receipts, interest	\$	477,481.77
receipts, non-interest	\$	1,388,817.62
expenditures	\$	2,704,128.62
projected balance 12/31/26	\$	11,142,870.77

Act 209 Fund

projected balance 1/1/2026	\$	2,052,192.00
receipts, interest	\$	81,788.57
receipts, non-interest	\$	14,204.00
expenditures	\$	-
projected balance 12/31/26	\$	2,148,184.57

North Penn ARB Fund

projected balance 1/1/2026	\$	913,867.00
receipts, interest	\$	36,421.48
receipts, non-interest	\$	-
expenditures	\$	-
projected balance 12/31/26	\$	950,288.48

Open Space Acquisition Fund

projected balance 1/1/2026	\$	1,094,946.00
receipts, interest	\$	43,638.25
receipts, non-interest	\$	-
expenditures	\$	-
projected balance 12/31/26	\$	1,138,584.25

Park & Trail Development Fund

projected balance 1/1/2026	\$	806,799.00
receipts, interest	\$	32,154.37
receipts, non-interest	\$	-
expenditures	\$	-
projected balance 12/31/26	\$	838,953.37

CAPITAL FUND

projected balance 1/1/2026	\$	18,065,829.00
all receipts	\$	2,123,021.62
expenditures	\$	2,704,128.62
projected balance 12/31/26	\$	17,484,722.00

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

<i>road</i>	<i>segment</i>
Cold Spring Road	
Country View Lane	
Haines Way	
Hillcrest Drive	
Brandon Court	
Deep Meadow Lane	
Preserves (3 Bridges)	

Priority 2

<i>road</i>	<i>segment</i>
Acorn Lane	
Glenview Drive	
Saddle Wood Court	
Steelman Road	

7-Year Road Improvement Plan

Priority 3

<i>road</i>	<i>segment</i>
Anvil Drive	
Blacksmith Lane	
Conestoga Lane	
Horseshoe Drive	
Hunt Valley Road	
Kriebel Mill Road	Fawn Road to Stump Hall Road
Murfiled Way	
Nicole Drive	
Reiner Road	
Spring Hill Road	
Mill 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

<i>location</i>	<i>project</i>	<i>priority</i>
Bean Road, Berks to Beyer	reconstruct downstream headwall	1
Bean Road, Whitehall to North Wales	patch abutment (masonry)	1
	backfill scour *	2
Cassel Road (1) South of Skippack Pike	Remove and Replace Failing Asphalt Apoxy *	1
Cassel Road (2) West of North Wales	Remove and Replace Failing Asphalt Apoxy *	1
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)	1
	install rock protection, backfill scour, replace/repair timbers	2
Hickory Hill Drive, Valley Forge to Landis	install rock protection, remove sediment deposition, install standard bridge railing	2
Hollow Road, Doe Brook to Fawn	backfill scour *	2
Hollow Road, Stump Hall to Heebner Road (N)	replace steel pipe culvert	2
	backfill scour	2
Hollow Road, Stump Hall to Heebner (S)	underpin abutment	1
Hollow Road, Zacharias to Deer Creek	install scour protection *	1
	patch superstructure, remove sediment	2
Kriebel Mill Road, Water Street to Custer	install rock protection, remove sediment	2
Steiger Road, South of Cassel Road	Remove and Replace Failing Asphalt Apoxy *	1
Weber Road , @ Intersection w/Schultz Road	Replace 52" CMP Crossing w/HDPE *	1

* in proposed 2026 Budget

10-Year Bridge, Culvert & Storm Sewer Plan

<i>location</i>	<i>project</i>	<i>priority</i>
Kriebel Mill Road, Water Street to Hedwig	underpin abutment	1
	install rock protection, repair curb and headwalls	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
Weber Road, Skippack to Curtis	repair structure (masonry), install bridge railing*	1
	patch underside of structure, backfill scour, install rock protection*	2
Wentz Church Road, Skippack to Barley	underpin abutment, install rock protection	2

* in proposed 2026 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

<i>facility</i>	<i>improvement(s)</i>
Administrative Office	Replace roof, siding, trim*, gutters; repaint exterior pave and stripe parking area
Community Hall	Window repair Interior lighting upgrades
Farmers Union Hall	Pave and stripe parking area
Sunnybrook Park	HVAC replacement Pavilion roofing* Security cameras
Mt. Kirk Park	Security cameras Landscape upgrades
Heebner Park	Pave and stripe parking area Rear pavilion grinder pump replacement Gazebo roofing* Resurface basketball and tennis courts Security cameras
Heyser Field	replace signage
Nike Park	Landscape upgrades
Public Works Complex	Pave and stripe parking area
Fire House	Pave and stripe Parking area

* included in the 2026 Budget

10-Year Park & Property Improvement Plan

<i>facility</i>	<i>improvement(s)</i>
Zacharias Trail	install windows in Pioneer House design and install Zacharias Trail extension to Evansburg State Park *
Administrative Office	roof replacement continue trim upgrades* landscape design and install
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 2026 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.