



PLUMSTEAD TOWNSHIP 2026 FINAL BUDGET



PRELIMINARY BUDGET
NOVEMBER 12, 2025

FINAL BUDGET
DECEMBER 10, 2025

INTRODUCTION



LETTER OF TRANSMITTAL

OVERVIEW AND HIGHLIGHTS OF
THE BUDGET IN A NARRATIVE
FORM PROVIDING SUMMARIES
OF PROGRAMS & SERVICE.



OPERATING & CAPITAL FUNDS BUDGETS

12 FUNDS IN DETAILED LINE-ITEM
FORMAT SHOWING PROJECTED
REVENUES AND PROPOSED
EXPENDITURES.



SUPPORTING DATA

ADDITIONAL DETAIL FOR
SPECIFIC LINE ITEMS IN
EACH OPERATING BUDGET.



BUDGET FORMAT

The 2026 Budget format includes separate operating funds for...

- General
- Local Service Tax (LST)
- Emergency Services
- Park & Recreation
- Water
- Open Space
- Debt Service
- Stormwater
- Liquid Fuels
- Community Care

THE BUDGET IS PRESENTED
IN A LINE-ITEM FORMAT USING
THE PENNSYLVANIA CHART
OF ACCOUNTS FOR LOCAL
GOVERNMENTS PUBLISHED BY
THE STATE DEPARTMENT OF
COMMUNITY & ECONOMIC
DEVELOPMENT (DCED).



BUDGET HIGHLIGHTS

MAINTAINS MUNICIPAL SERVICES AT CURRENT LEVELS

Appropriations in the 2026 Budget provide the resources needed to continue the high level of service to our residents.

FUNDS NECESSARY CAPITAL INFRASTRUCTURE & EQUIPMENT ACQUISITIONS

Includes necessary appropriations to the Township's road system, municipal buildings, park equipment and maintenance, and water system. Additionally, the capital fund for Fire and EMS will be used to assist the EMS & Volunteer Fire Companies with future capital purchases.

EMERGENCY SERVICES

Police Chief Mettin was tasked with the additional responsibilities as Public Safety Director to ensure all 24/7 Emergency services are provided across Plumstead Township. Director Mettin reported to the Board of Supervisors and the public that the Township is at a critical juncture, with daytime coverage and a career Twp. Fire Department is necessary to deliver 24/7 fire services with the goal of meeting national standards.

STAFF POSITIONS

2025 did not see an increase in Administrative or Public Works staff. The Police Department added one additional officer in 2025, who had been authorized in 2024. Staffing for a daytime fire services and rescue department is proposed.

THE PROPOSED BUDGET INCLUDES AN INCREASE TO FUND FIRE SERVICES

The 2026 Budget proposes that property taxes total 18.69 mils for 2026. The additional 3.75 mils will fund the Plumstead Township career fire services, providing critical daytime coverage. The 3.75 mils is about \$145 annually for a Plumsted Township home at an average assessment.

	Mil Breakdown	
General Fund	7.02 mils	\$1,360,935
Emergency Services Fund	1.555 mils	\$351,537
Open Space Fund	0.688 mils	\$155,535
Debt Service Fund	4.177 mils*	\$944,293*
Fire & EMS Capital Fund	1.0 mil	\$226,069
Emergency Services	3.75	\$847,762
Stormwater Fund	0.5 mils	\$113,035
Total	18.69 mils	\$3,999,166

A homeowner assessed at the avg. assessment value of 38,929, will pay \$766 per year in real estate property taxes \$63 per month for Township services.

BUDGET OVERVIEW

A photograph showing a person's hand using a calculator. The hand is holding a pen and pointing it towards the calculator. In the background, there is a desk with several papers, a pen, and a small blue object. The lighting is warm and focused on the hand and the calculator.

The Township arranges its functions among 12 different funds, each with specific purposes.

General Fund and Water Fund account for all personnel, fringe benefits and insurance, utilities and routine maintenance and operational expenditures. Appropriations from other funds are limited to capital improvements or other designated purposes.

The proposed budget shows the beginning and ending fund balances, projects revenues, and line-item appropriations for each Fund.

GENERAL FUND OVERVIEW

OPERATING BUDGET FOR GENERAL MUNICIPAL PURPOSES

Includes appropriations for general government operations:

- Administration & finance
- Board of Supervisors
- Legal, General engineering & other professional services
- Buildings & Grounds maintenance
- Public Works
- Parks & Open Space maintenance
- Police & Code Enforcement operations
- Planning & Zoning administration
- Technology
- Repairs and tools & machinery

- Projected Revenue = \$7,862,180.25
- Projected Expenses = \$8,030,960.70
- Projected Ending Fund Balance = **-\$168,780.54**

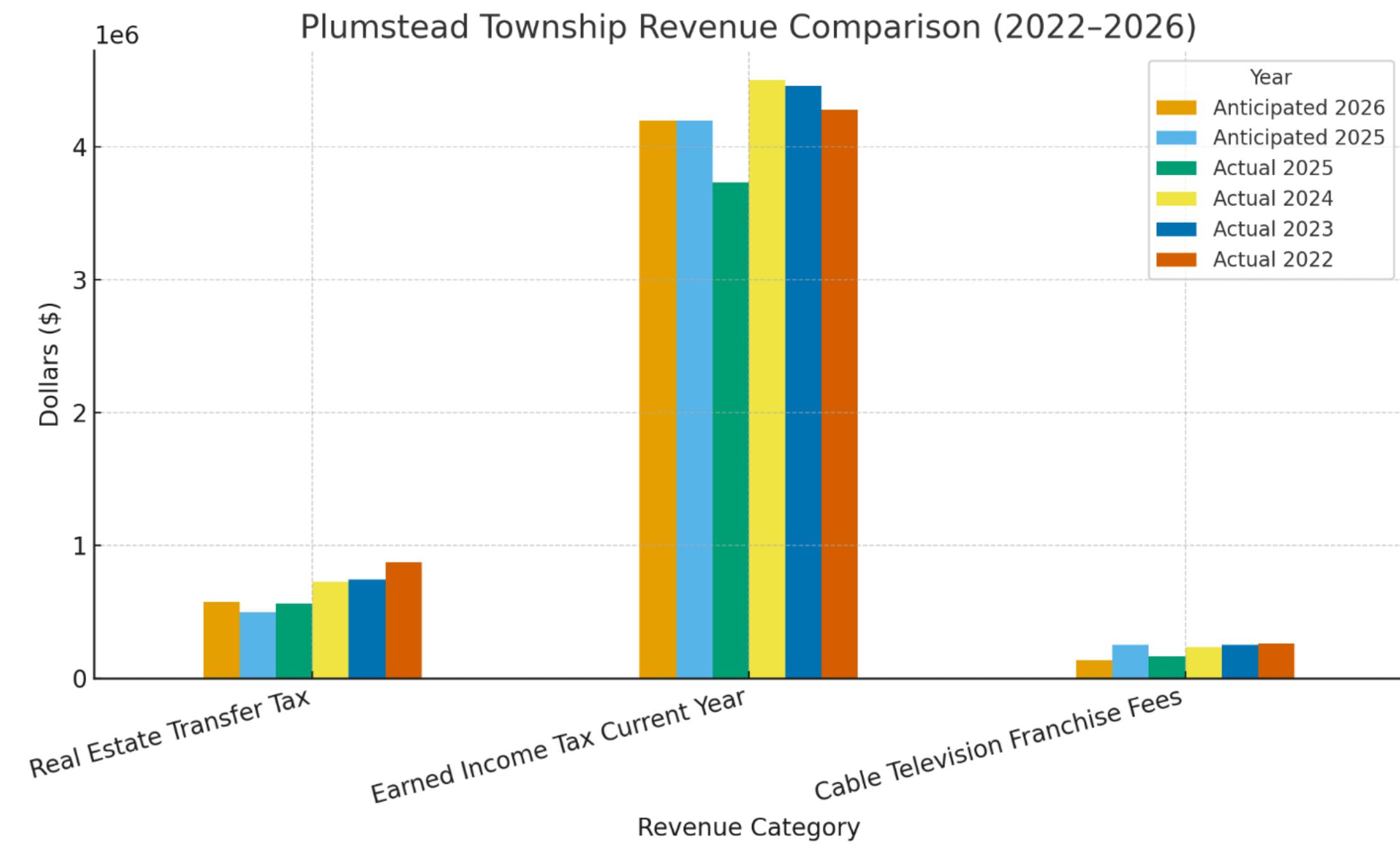
GENERAL FUND REVENUE

Primary Revenue Sources are Real Estate Taxes, Local Enabling Act (Act 511) Taxes, Permit Fees, Grants, State Shared Revenue & Entitlements and Charges for Services.

- Township levies a 1.0% Earned Income Tax (EIT) and shares this tax with the Central Bucks School District (50/50). EIT and Real Estate Transfer Tax will generate approx. \$5,079,000 in 2026, representing 64% of total revenue in the General Fund.
- Real Estate (Property) Tax represents another 20% of total revenue at \$1,587,010.
- Other significant revenue in the General Fund includes: Cable TV Franchise Fees (\$137,033), cell tower and building rents (\$102,905), and pension state aid (\$186,639)
- Revenue projections are based on an analysis of tax collection experience, prior year collections history, projected state shared revenue and economic trends.

GENERAL FUND REVENUE

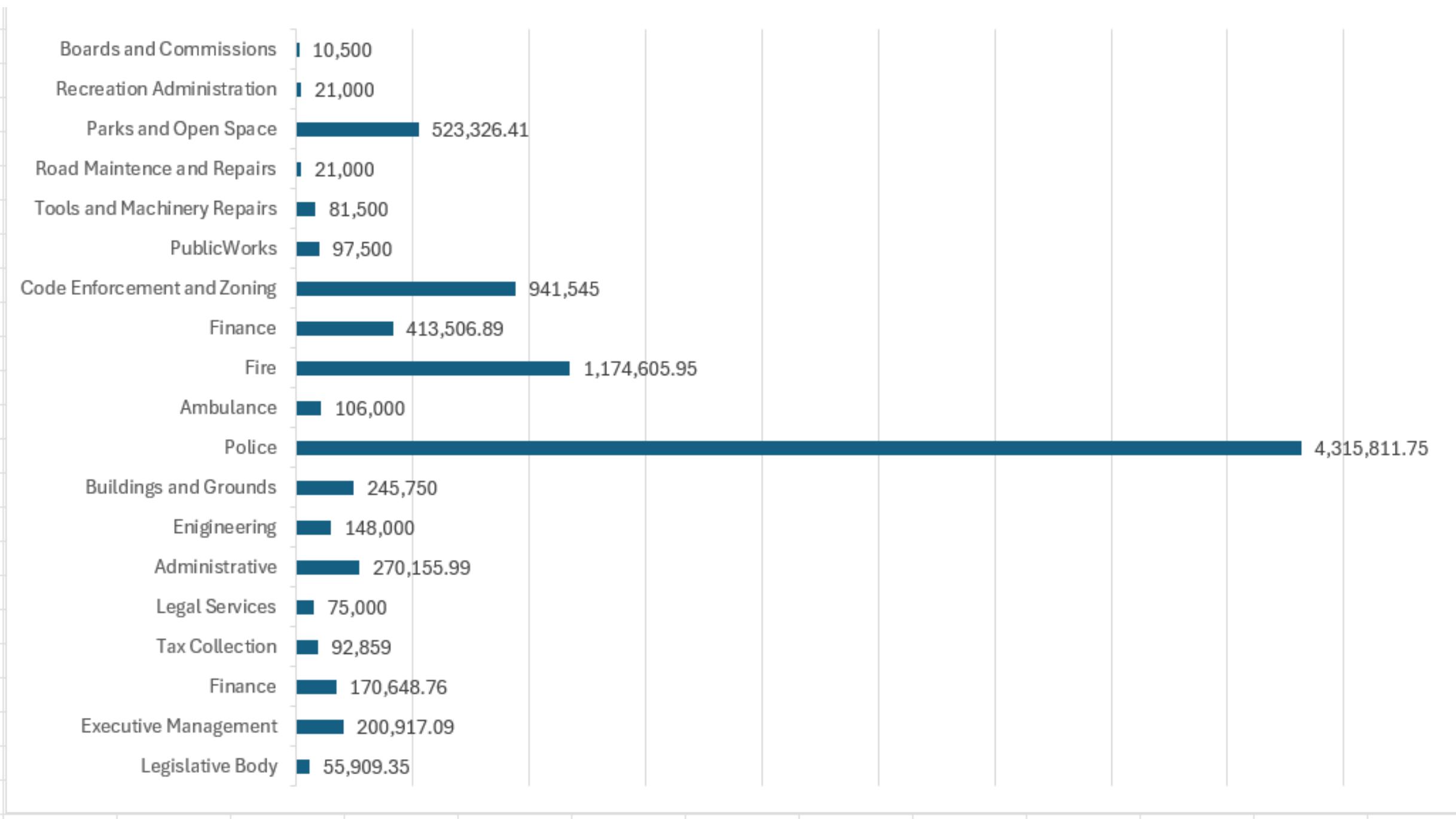
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GENERAL FUND EXPENSES

Primary Expenses are Administrative, Tax Collection, Legal and Engineering Services, Buildings and Grounds, Public Works, Insurance, and other necessities related to the operations of the Township government.

Key General Fund Expenses and Fire Services



Police 56%

Public Works 12%

Code Enforcement and Zoning 5%

Parks and Open Space 7%

Administration 5%

LOCAL SERVICE TAX FUND

- The Local Service Tax (LST) Fund is funded by the LST charged to those who work in Plumstead Township (\$52/annually). These funds are used for Police and Public Works-related items.
- 2026 Budget reflects the purchase of one (2) replacement patrol vehicles, mowing equipment, preemption devices, and road work to be performed by Public Works under the direction of Director Alan Bleam.
- **2026 projected revenue = \$324,000**
- **2026 projected expenses = \$349,700**
- **2026 ending fund balance = \$51,230**

EMERGENCY SERVICES FUND



- 1.555 mils are collected annually in property taxes (\$350,000).
- Collected tax money is distributed to the Plumsteadville Volunteer Fire Company (PVFC), Point Pleasant Volunteer Fire Company (PPVFC), Dublin Volunteer Fire Company (DVFC), Point Pleasant EMS (PPEMS) and Central Bucks EMS (CBEMS).
- 1.1 mils is split evenly between the PVFC and PPVFC.
- 0.055 mils is distributed to the DVFC.
- The remaining 0.4 mils is split between the PPEMS (85%) and CBEMS (15%).
- 2026 budget calls for 3.75 mils dedicated to developing and creating the career Plumstead Township Fire and Rescue Department.

PARK & RECREATION FUND

- This fund is used for park-related capital purchases/improvements.
- Revenue generally comes from developer contributions.
- An estimated \$33,000 was received in 2025 from developer contributions.
- Anticipated expenses for 2026
 - Installation of trail segments on Curly Hill Road/Holly Ridge neighborhood.
 - General Park Maintenance.
- Projected Ending fund balance = \$190,000, of \$110,000 is from an endowment specifically for Jennifer Schweitzer Park.



WATER FUND

- The Township charges a fee for its services, and these revenues support the cost of personnel, supplies, and equipment associated with the delivery of water. The funds generated from these fees cover the cost of water facility operations and supplies, as well as professional management and oversight from Private Utilities Enterprises.
- Total Revenue collection for 2026 from water usage is projected to be \$1,515,564.00.
- Total anticipated expenses are projected at \$1,506,973.
- Funds generated from these fees offset water facility operations and supplies, and professional management and oversight.
- Capital expenses in 2025 include engineering expenses for the connection from Patriots Ridge to Summer Hill.



OPEN SPACE FUND

- The Township's Open Space Fund is used for Land Preservation, including annual monitoring of preserved properties.
- A total of 0.688 mils in property tax is collected annually, which equals approximately (\$155,535).
- The projected revenue is \$155,536, and the projected expenses are \$20,000, with an ending fund balance of \$638,851.

DEBT SERVICE FUND

- Since 2022, 5.177 mils have been collected annually in property taxes (\$1,132,557). Prior to 2022, 8.232 Mils were collected but have since been reallocated to Storm Water, Open Space, EMS, and EMS Capital Fund.
- The 2026 Budget provides an option to temporarily reallocate 1 mil to the General Fund to offset declining revenues.
 - 4.177 mils generate \$944,292 in Debt Service revenue.
 - The Debt Service Fund has an estimated operating fund balance of \$1,700,474 and a separate reserve account with a balance of \$2,976,297.
- 2026 Expenses: \$1,207,733.
 - Principal and interest payments for 2016 General Obligation Bank Note 2
 - 2020 General Obligation bond A **Matures 2033*
 - 2020 General Obligation Bond B **Matures 2033*
- The 2026 Budget includes a transfer of \$400,000 from the Debt Service Reserve Fund for Public Works Heavy Equipment.

DEBT SERVICE FUND CONTINUED

**4.177 Mils
Comparison
to 5.177 Mils**

Debt Service Fund Reserve Account	\$2,976,297.70	\$2,976,297.70
2026 Expenditure thru GF Cap Fund - PW Heavy Equipment and Loan	\$400,000.00	\$400,000.00
2026 FINAL FUND BALANCE	\$2,576,297.70	\$2,576,297.70
2027 Expenses- PW Equipment and Loan	\$450,000	\$450,000
2027 Reserve Fund Balance	\$2,126,298	\$2,126,298
2028 Expenses-PW Heavy Equipment, Loan, & Debt Service Payment	\$775,576	\$460,000
2028 Reserve Fund Balance **	\$1,350,722	\$1,666,298
	4.177 Mils	5.177 Mil
TODAY's Fund Balance	\$1,700,474.19	\$1,700,474.19
2025 Debt Payment	\$1,207,733	\$1,207,733
Net	\$492,741.19	\$492,741.19
2026 Fund Balance	\$492,741.19	\$492,741.19
2026 4.177 Mils Revenue/5.177 Mills Revenue	\$944,293.93	\$1,170,359.21
TOTAL Revenue	\$1,437,035.12	\$1,663,100.40
2026 Payment Debt Service Payment	\$1,207,733	\$1,207,733
Net /Fund Balance for 2027	\$229,302.12	\$455,367.40
2027 4.177 Mils Revenue	\$944,293.93	\$1,170,359.21
TOTAL Revenue	\$1,173,596.05	\$1,625,726.61
2027 Payment Debt Service Payment	\$1,207,733	\$1,207,733
Net/Fund balance 2028	(\$34,136.95)	\$417,993.61
2028 4.177 Mils Revenue	\$944,293.93	\$1,170,359.21
TOTAL Revenue	\$910,156.98	\$1,588,352.82
2028 Payment	\$1,207,733	\$1,207,733
Net Fund Balance 2029	(\$297,576.02)	\$380,619.82

GENERAL CAPITAL FUND

- The General Capital Fund accounts for revenues and expenditures related to capital equipment purchases and infrastructure improvement projects.
- Revenues come from a variety of sources, including grants, loans and developer contributions, and interfund transfers.
- In 2023, the pedestrian improvement projects along Route 611 in the Village that were funded by the MTF and ARLE Grants awarded in 2019 were fully constructed.
 - The Township was awarded another MTF grant in 2022 that will complete the pedestrian upgrades needed at the intersection of Old Easton Road, Rt. 611 and the Plumstead Shopping Center. The Grant award was \$450,000, which will cover 100% of the cost of the project. Construction is anticipated to be completed in 2026.

GENERAL CAPITAL FUND CONT'D

- The General Capital Fund accounts for revenues and expenditures related to capital equipment purchases and infrastructure improvement projects.
- There is no dedicated funding to provide revenue to the General Capital Fund. Sources may include grants, loans, developer contributions, and interfund transfers.
- 2026 General Capital Fund reflects the following
 - Replacement of Backhoe (\$175,000)
 - Replacement of Ford-250 (\$65,000)
 - Replacement of 2 Zero Turn Mowers (\$30,000)
 - 10 Wheel Dump Truck Loan Payment (\$105,000)
 - Preemption Devices at Saw Mill/611 (\$25,000)
 - MTF Grant for 611/Old Easton Road Sidewalk Improvements (\$450,000)
- Funds will be transferred from the Debt Service Reserve to fund the above expense.
- Projected expenses are \$850,000, which reflects the anticipated MTF grant proceeds and a transfer of \$400,000 from the Debt Service Reserve Fund.

Fire and EMS Capital Fund

- Newly established fund in 2023
- Dedicated to capital purchases and expenses for EMS and Volunteer Fire Companies
- A total of 1 mil is dedicated to the fund.



- Projected revenue is \$226,069
- Project expenses are \$64,820 for PPEMS, \$100,000 for PVFC, and \$100,000 for PPVFC set aside for future capital purchases in 2026. These funds will be expended at the discretion of the Board upon review of their capital needs.
- Ending fund balance is \$287,012.

STORMWATER FUND



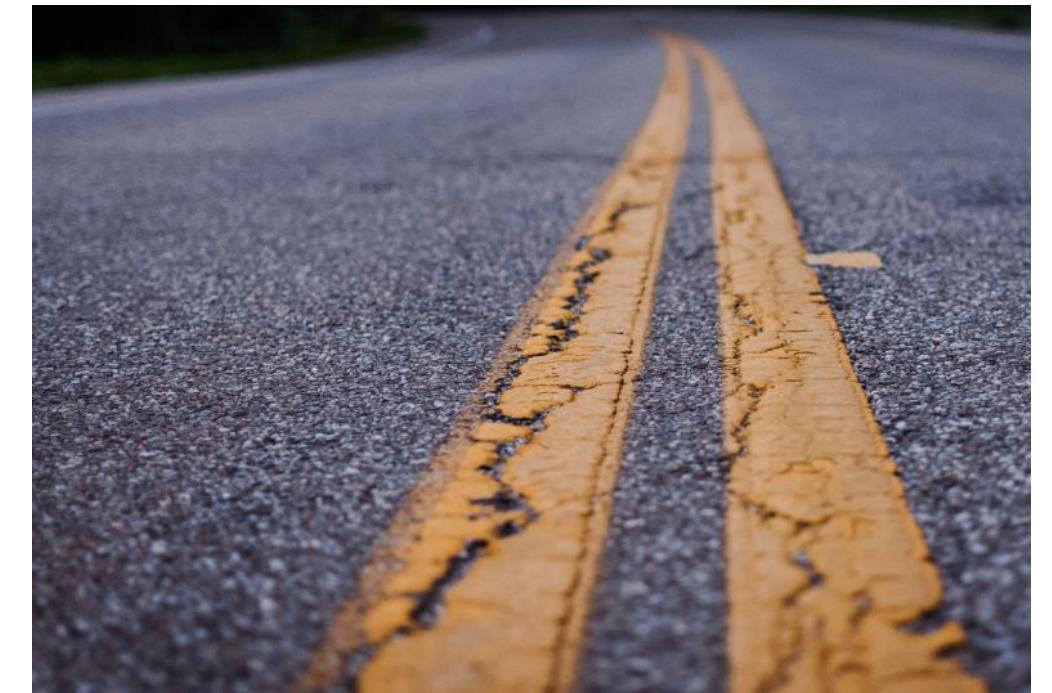
Stormwater Fund was established in 2021 for all state mandated Stormwater MS4 projects.

- 5 Year PADEP Permit was issued to complete nine (9) projects.
 - All projects have been completed.
- Revenue is generated from the 0.5 mils and the Stormwater Exemption Fee.
- 2026 Projected Revenue is \$113,500
- Projected Expenses are \$40,000
- Ending fund balance of \$562,635

STATE LIQUID FUELS FUND

- This fund accounts for the Township's share of Liquid Fuels Tax dollars provided by the Commonwealth of PA for maintenance of local roadways. Funds are generated through a tax on motor fuels.
- Township's allocation for 2026 from the state is estimated to be \$474,492.
- These funds are restricted by the State for specific uses:

➤ Street lighting	➤ Roadway Paving, Reconstruction and Maintenance
➤ Traffic Control devices	➤ Drainage Structures
➤ Snow Supplies (Salt)	➤ Repairs to Street Signs
➤ Street Cleaning	➤ Equipment Purchases / Debt Service



- 2026 projected expenses are \$300,000 for Burnt House Hill Rd Contracted Project, Traffic Control Devices, and improvements to the intersection at Haring and Stump, winter storm supplies, and annual street sweeping.
- Ending Fund balance of \$88,954.

COMMUNITY CARE FUND

- This fund is used by the Police Department for their shop with a cop program.
- Revenue for this fund is generally from donations from local businesses and residents for shop with a cop.
- 2026 projected revenue is \$25,050, and projected expenses are \$25,000 with an estimated ending fund balance of \$58,183.



5 YEAR CAPITAL PROJECTS (2025 - 2030)

- This year's budget contains a 5-year capital plan.
- The purpose of the 5-year plan is to identify future capital obligations in coming years that would allow staff and the Board to plan for future expenditure needs.
- This portion of the budget document provides an estimate of necessary funds needed in the coming years, allowing for future financial planning.



SCHEDULE'S A - C



2026 HEALTH INSURANCE COSTS BY FUND

Schedule A shows the medical rates for 2026. The medical rates reflect a 3% Trust Discount and a 5% Employee Contribution.

2026 Medical Insurance costs increased by 6.1% before discounts applied.



2026 WORKERS' COMPENSATION INSURANCE

Schedule B shows the 2026 rates for Workers' Compensation Insurance. Total increase from 2025 to 2026 before discounts is 11.04%.



2026 RATES OF PROPERTY LIABILITY

Schedule C shows the 2026 rates for Property & Liability Insurance, which includes a decrease of 6.4%.

SCHEDULE'S D & E



- Schedule D shows the breakdown of the debt service paid by the Debt Service Fund.
- Schedule E shows the breakdown of the debt service paid by the Water Fund.



BUDGET CONCLUSION

- A review of the proposed 2026 budget will show that the Township is maintaining municipal services of public works, administration, police, parks and recreation, water services, and also accounts for the creation of the daytime career Plumstead Township Fire Services and Rescue Department.
- The 2026 Budget proposes a 3.75 mil increase to fund the Township's career fire service operations at a cost of \$145.00 per average household.
 - A homeowner at the average assessment value of 38,928 will pay \$766.51 a year in real estate property taxes, or \$63 per month for Township services.
- The Township continues to review all routine expenses to seek the best terms possible.
- Allocating resources wisely for the health, safety, and welfare of the community is a crucial step in maintaining accustomed service levels that will enhance the quality of life currently enjoyed by our residents.