

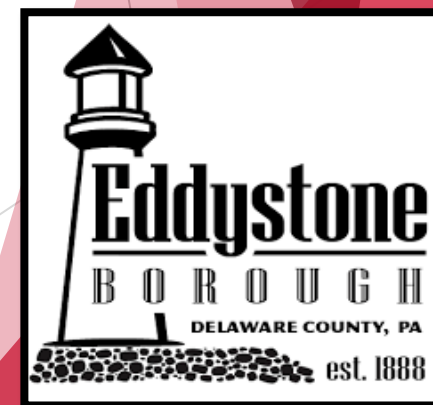


EDDYSTONE BOROUGH

2026 Budget

Marcy DeLorenzo-Rosci, CPA

October 14, 2025



Priorities for 2026 Budget

Lower RE Taxes
for Residents to
9.1 mills

Maintain lower
sewer fee; build
reserve for future
use

Full funding of
police pension
requirements

Provide enhanced
services without
additional cost to
residents

Continued
prioritization of
safety and health
of residents

Prudent fiscal
spending; optimize
cash position for
higher yield

Budget Accomplishments

Maintained and grew working capital reserve to weather unexpected challenges and ensure financial security for the Borough

Real estate millage rate reduced to 9.4 in 2024, reduced further to 9.1 in 2026 budget

Obtained federal, state, and private grant funding for various projects

Enhanced Emergency Services coverage to protect residents' health and safety, including purchase of ambulance

2026 General Fund Budget

Income

Cash on Hand	990,927
Real Estate Taxes	2,801,884
Local Tax Enabling Act Taxes	1,519,630
Intergovernmental Revenues	181,500
Dept. Earnings - Public Safety	284,650
Other Revenue	165,938

Total Income

5,944,529

Expense

General Administration	580,373
General Government	99,258
General Govt Munic Bldg\Garage	116,323
Police Protection	3,467,683
Fire Protection	436,093
Code Enforcement	287,889
Highway - General Services	465,522
Parks and Playgrounds/Recreation	55,797
Debt Principal + Interest	454,586
Other (including Alloc to Sewer Fund)	(18,994)

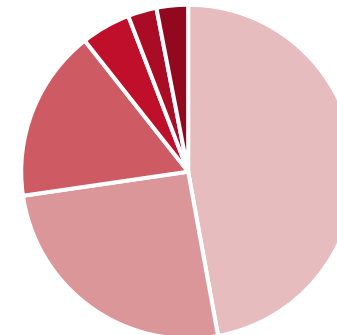
Total Expense

5,944,529

Net Income

-

General Fund
Sources of Revenue



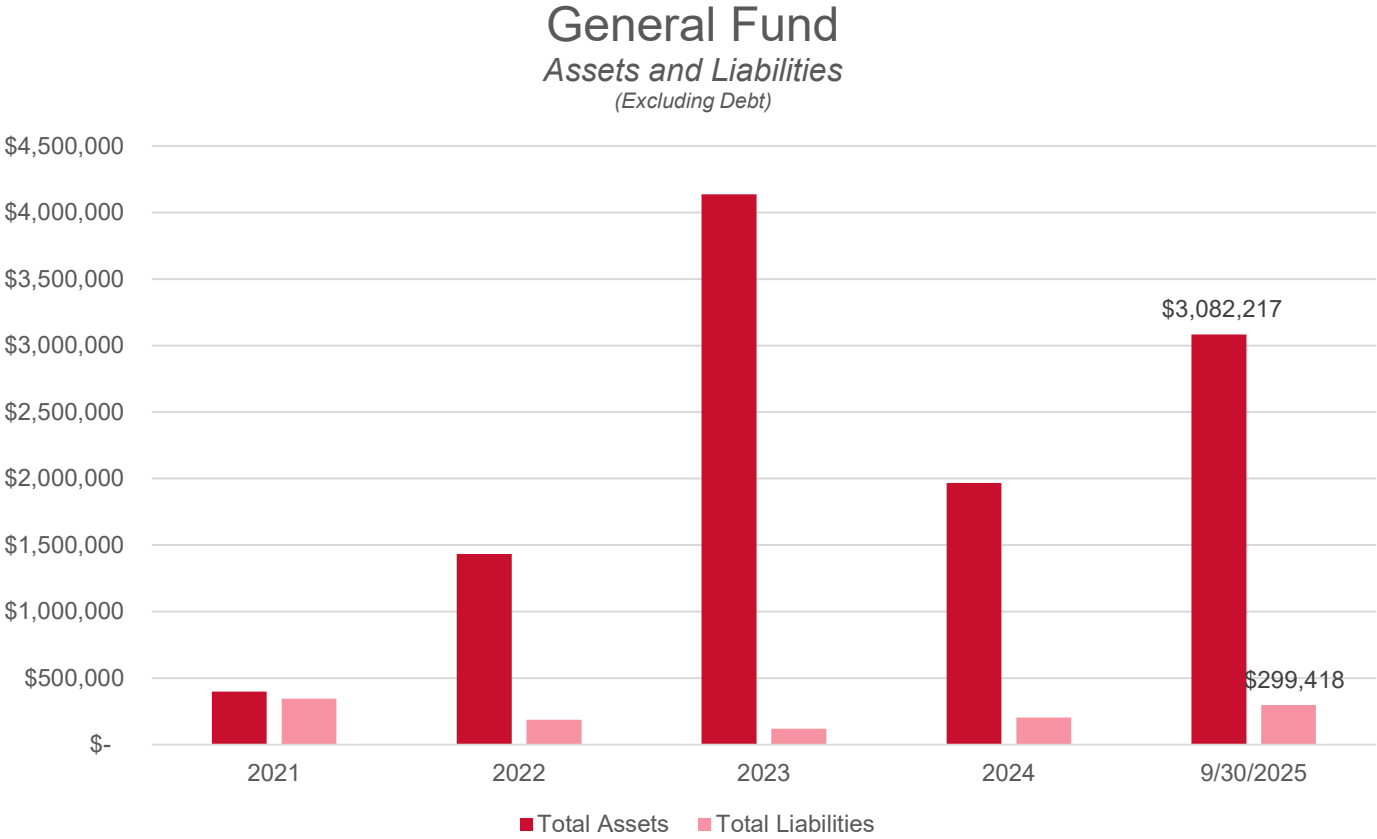
- Real Estate Taxes
- Local Tax Enabling Act Taxes
- Cash on Hand
- Dept. Earnings - Public Safety
- Other Revenue
- Intergovernmental Revenues

2026 Sewer and Liquid Fuels

Sewer Fund	2026 Budget
Income	
341.000 · Interest Earnings	32,122
364.101 · Current Year's Sewer Rentals	830,000
364.120 · Sewer - Prior Years	10,000
Total Income	872,122
Expense	
429.110 · Legal Fees - Sewer	-
429.120 · Engineering Fees - Sewer	10,000
429.125 · Administrative Fees - Sewer	780
429.130 · Materials and Supplies	54,979
429.300 · Maintenance & Repairs	70,000
429.320 · Sewage Disposal to Delcora	561,854
429.700 · Transfer to General Fund	90,649
429.800 · Transfer to Sewer Fund Reserve	83,861
Total Expense	872,122
Net Income	-

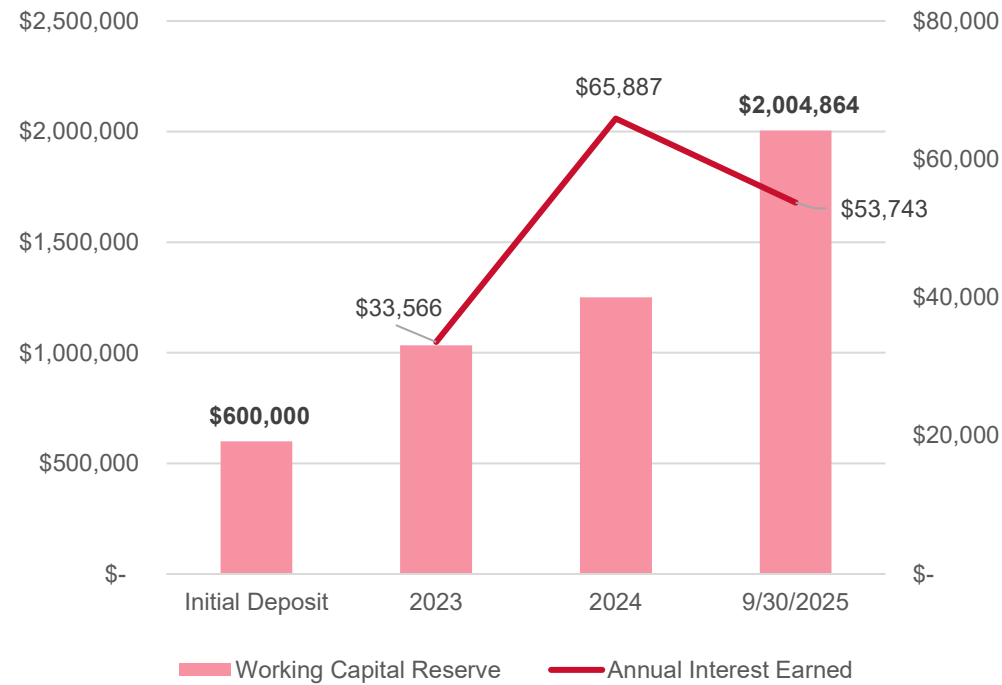
Liquid Fuels Fund	2026 Budget
Income	
355.000 · State Shared Revenue	
355.020 · State Liquid Fuel Allocation	57,560.43
355.200 · Interest Income	1,000.00
Total Income	58,560.43
Expense	
430.000 · Public Works - Roads & Streets	
432.000 · Winter Maintenance Services	3,000.00
433.000 · Traffic Control Devices	18,202.67
434.000 · Street Lighting Expense	24,050.00
438.000 · Maintenance & Repairs	3,800.00
440.000 · Engineering Services	100.00
Total 430.000 · Public Works	49,152.67
472.100 · Lighting Note - Interest	407.76
472.200 · Lighting Note - Principal	9,000.00
Total Expense	58,560.43
Net Income	-

Strong Balance Sheet



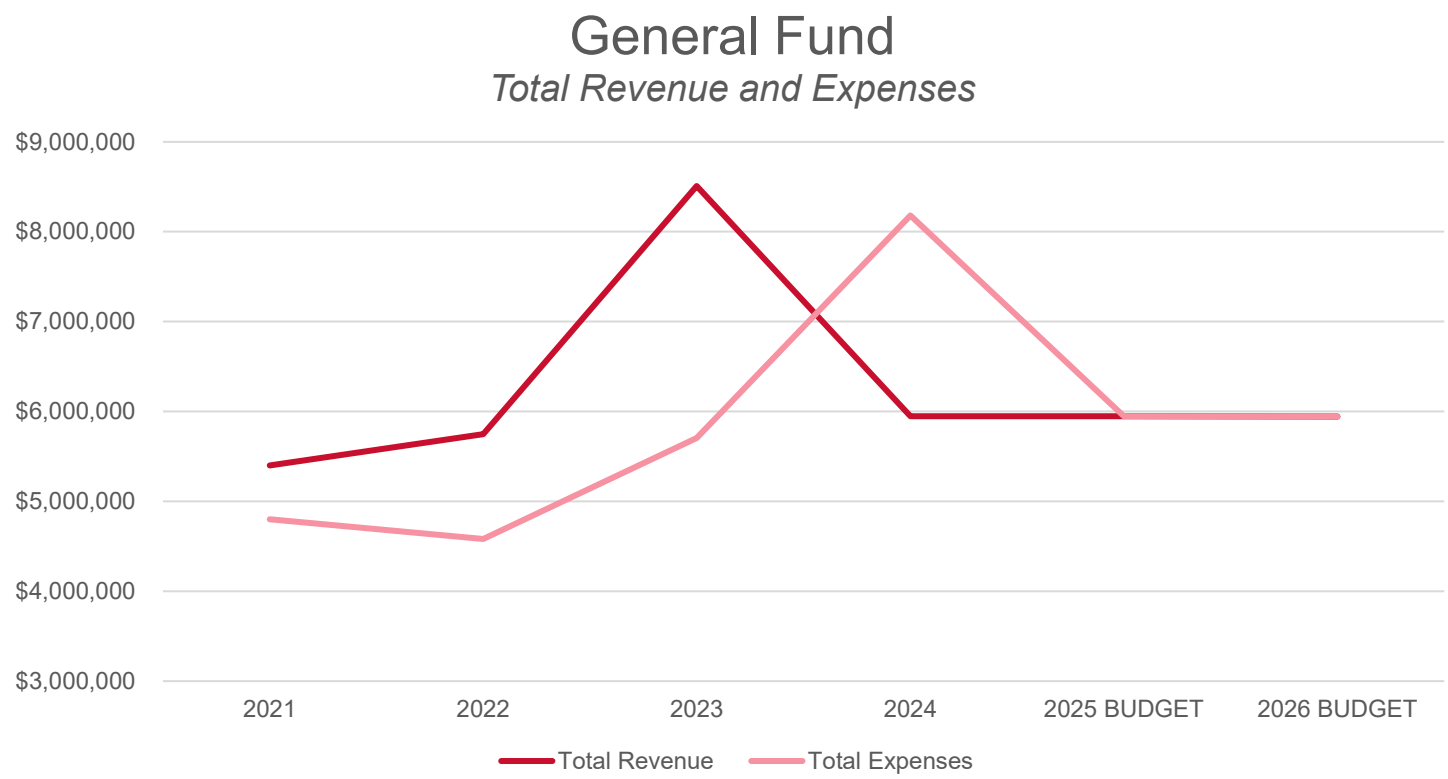
Working Capital Reserve

GFOA recommends, at a minimum, that general-purpose governments, regardless of size, maintain unrestricted budgetary fund balance in their general fund of **no less than two months of regular general fund operating expenditures.**



Working capital reserve is held in a separate bank account and is in addition to cash available in the general fund.

Revenue and Expense Trends



Questions?