

NGT FY 2026 Proposed Budget: Enterprise Funds



FY26 Budget Meetings

Monthly Budget Work Sessions

- 7:00 pm at NGT Town Hall
- Publicly advertised
- Budget discussions only
- Broadcast Live & Recorded (YouTube)
 - Township Website
 - <https://www.newgarden.org/agendacenter>

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Agenda Center

All meetings are held in person at the Township building, located at 299 Starr Road, Landenberg, PA 19350. View current agendas and minutes for all boards and commissions.

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▼ Annual Budget Workshops 2024 2023

Agenda	Minutes	Media	Download
Oct 7, 2024 FY25 General Fund			Download
Sep 9, 2024 FY25-29 Capital Improvement Plan			Download
Aug 26, 2024 FY 2024 State of the Township Brief			Download

- **Mid-July to Mid-August**
 - Staff meetings; FY25 Q2 Budget to Actuals Review; FY25 Amendment (CIP)
- **Monday, August 25th**
 - FY25 State of the Township Brief
- **Monday, September 8th**
 - 5-year CIP FY25-29 (Capital, Airport, Open Space, Fire, Sewer)
- **Monday, September 29th**
 - General Fund Review
 - Public Safety – SCCRPD & AFC Fire/EMS (w/ SCCEMS)
 - General Government & Administration
 - Community Development
 - Parks and Recreation
 - Public Works – Streets, Signs, Stormwater, Recycling/SW, Wastewater
- **Monday, October 6th**
 - General Fund Review
 - Revenues
 - Enterprise Fund Review
 - Airport Fund
 - Open Space Fund
 - Fire Fund
 - Sewer Fund
 - General work session as required
- **Monday, October 14th**
 - General work session as required
- **Monday, October 20th** – Monthly BOS Public Meeting
 - General work session as required

FY 26 Proposed Budget Summary General Fund Review



General Fund Summary FY26

Fiscal Year 2025 to 2026 YoY Changes	Total Expenditures
2025 Adopted	\$ 8,179,084.51
2026 Proposed	\$ 8,595,471.10
Net YoY Increase	\$ 416,386.60

Primary Revenue Impacts	
Increases - FY26	
Real Estate Taxes	\$ 46,798.61
Act 511 Taxes	\$ 202,750.00
Permits / Fines / Misc Income	\$ 309,568.53
Decreases - FY26	
Cash	\$ (91,834.76)

Primary Expenditure Impact	
Increases - FY25	
Public Safety - AFC (Fire / EMS)	\$ 211,203.54
Public Safety - SCCRPD	\$ 170,167.49
Community Development & Safety	\$ 72,761.21
Decreases - FY25	
Management	\$ (57,042.17)
Finance	\$ (24,500.74)

FY 26 Structural Deficit	\$ 303,726.46
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FY26 Assessable Property	\$ 830,685,600.00
Tax Revenue p/ Mil	\$ 830,685.60
Tax Rate Increase (0.00)	\$ -
Use of Beginning Cash (FY24 Rollover)	\$ 303,726.46
Structural Surplus/Deficit	\$ -
FY26 Total RE Tax Revenue (3.27)	\$ 2,763,140.52

FY26 General Fund Budget Proposal Summary

Included

- Increased funding (\$211.2K) for AFC Fire/EMS & SCCEMS
- SCCRPD Year 3 CBA increase (\$104.6K)
- SCCRPD Added Patrol Officer (\$65.6K)
- 4.0% Increase for Personnel (2.5% in FY25)
- \$309K for Permits Revenue from Bancroft & Thompson developments
- Continued use of FY24 Rollover Surplus (~\$886K) toward FY25-27 General Fund - \$303.7K in FY26
- Continued use of 25% Open Space Fund Balance for personnel & maintenance
- **No Real Estate Tax Increase**

Not included

- Sufficient Stormwater operational costs (Maintenance/Repairs)
- Increases of XFRs to Capital & Reserve Funds (Planned for FY28)

General Fund Summary FY26-30

	FY 2025 Adopted	FY 2025 YE Forecast	FY25 Variance	FY 2026 Proposed	FY26 Change	% Change	FY 2027 Planned	FY 2028 Planned	FY 2029 Planned	FY 2030 Planned
Revenue				No RE Increase						
Real Estate Taxes	\$ 2,716,341.91	\$ 2,627,693.52	\$ (88,648.39)	\$ 2,763,140.52	\$ 46,798.61	1.7%	\$ 2,800,948.26	\$ 2,836,681.19	\$ 2,858,582.02	\$ 2,858,582.02
Act 511 Taxes	\$ 3,659,600.00	\$ 3,566,773.62	\$ (92,826.38)	\$ 3,862,350.00	\$ 202,750.00	5.5%	\$ 3,866,016.67	\$ 3,890,433.34	\$ 3,864,316.67	\$ 3,793,066.67
Permits / Fines / Misc Income	\$ 1,407,581.37	\$ 1,265,837.75	\$ (141,743.62)	\$ 1,717,149.90	\$ 309,568.53	22.0%	\$ 1,638,925.88	\$ 1,623,206.19	\$ 1,544,012.59	\$ 1,388,612.10
Cash	\$ 395,561.23	\$ 395,561.23	\$ -	\$ 303,726.46	\$ (91,834.76)	-23.2%	\$ 225,476.25	\$ -	\$ -	\$ -
Total Revenue	\$ 8,179,084.51	\$ 7,855,866.11	\$ (323,218.40)	\$ 8,646,366.88	\$ 467,282.38	5.7%	\$ 8,531,367.06	\$ 8,350,320.72	\$ 8,266,911.28	\$ 8,040,260.79
Expenditures										
Elected Officials / Tax Collection	\$ 98,925.00	\$ 96,090.35	\$ (2,834.65)	\$ 99,840.00	\$ 915.00	0.9%	\$ 99,855.38	\$ 100,330.76	\$ 100,346.14	\$ 100,346.91
Management	\$ 280,483.38	\$ 278,047.35	\$ (2,436.02)	\$ 223,441.21	\$ (57,042.17)	-20.3%	\$ 228,829.74	\$ 234,352.98	\$ 240,014.31	\$ 245,817.17
Administration	\$ 240,460.00	\$ 241,660.34	\$ 1,200.34	\$ 246,059.84	\$ 5,599.84	2.3%	\$ 251,271.34	\$ 256,613.12	\$ 262,088.45	\$ 267,700.66
Finance	\$ 436,077.09	\$ 351,757.25	\$ (84,319.84)	\$ 411,576.35	\$ (24,500.74)	-5.6%	\$ 420,338.25	\$ 429,319.21	\$ 438,524.69	\$ 447,960.31
Legal Services	\$ 120,000.00	\$ 129,598.84	\$ 9,598.84	\$ 120,000.00	\$ -	0.0%	\$ 120,000.00	\$ 120,000.00	\$ 120,000.00	\$ 120,000.00
Engineering Services	\$ 195,000.00	\$ 309,997.43	\$ 114,997.43	\$ 195,000.00	\$ -	0.0%	\$ 195,000.00	\$ 195,000.00	\$ 195,000.00	\$ 195,000.00
Technology	\$ 138,800.00	\$ 130,900.54	\$ (7,899.46)	\$ 138,800.00	\$ -	0.0%	\$ 138,800.00	\$ 138,800.00	\$ 138,800.00	\$ 138,800.00
General Services - Fleet & Facilities	\$ 152,786.50	\$ 132,616.52	\$ (20,169.98)	\$ 152,788.50	\$ 2.00	0.0%	\$ 152,789.50	\$ 152,790.50	\$ 152,791.50	\$ 152,791.50
Public Safety - SCCRPD	\$ 2,472,834.21	\$ 2,477,520.36	\$ 4,686.15	\$ 2,643,001.70	\$ 170,167.49	6.9%	\$ 2,708,889.24	\$ 2,776,423.97	\$ 2,845,647.07	\$ 2,916,600.75
Public Safety - AFC (Fire / EMS)	\$ 1,226,447.00	\$ 1,226,447.00	\$ -	\$ 1,437,650.54	\$ 211,203.54	17.2%	\$ 1,472,711.80	\$ 1,508,649.60	\$ 1,545,485.84	\$ 1,583,242.98
Community Development & Safety	\$ 649,158.56	\$ 539,418.01	\$ (109,740.55)	\$ 721,919.77	\$ 72,761.21	11.2%	\$ 701,650.92	\$ 705,296.04	\$ 679,227.53	\$ 622,431.50
Public Works - Hwys And Streets	\$ 1,092,836.57	\$ 1,050,983.29	\$ (41,853.28)	\$ 1,096,981.11	\$ 4,144.54	0.4%	\$ 1,117,068.14	\$ 1,137,657.34	\$ 1,158,761.27	\$ 1,180,392.80
Public Works - Storm Water	\$ 93,500.00	\$ 62,392.13	\$ (31,107.87)	\$ 93,500.00	\$ -	0.0%	\$ 93,500.00	\$ 93,500.00	\$ 93,500.00	\$ 93,500.00
Parks and Recreation	\$ 233,412.78	\$ 204,359.76	\$ (29,053.03)	\$ 239,680.33	\$ 6,267.55	2.7%	\$ 242,239.22	\$ 244,862.07	\$ 247,550.50	\$ 250,306.13
Misc Expenditures (incl. Library)	\$ 194,600.00	\$ 192,827.29	\$ (1,772.71)	\$ 195,068.56	\$ 468.56	0.2%	\$ 195,068.56	\$ 195,068.56	\$ 195,068.56	\$ 195,068.56
Insurance & Liabilities	\$ 310,663.42	\$ 369,618.69	\$ 58,955.27	\$ 337,063.20	\$ 26,399.78	8.5%	\$ 345,354.43	\$ 353,852.93	\$ 362,563.90	\$ 371,492.64
Transfers Out	\$ 243,100.00	\$ 243,100.00	\$ -	\$ 243,100.00	\$ -	0.0%	\$ 243,100.00	\$ 450,000.00	\$ 750,000.00	\$ 750,000.00
Total Expenditures	\$ 8,179,084.51	\$ 8,037,335.15	\$ (141,749.36)	\$ 8,595,471.10	\$ 416,386.60	5.1%	\$ 8,726,466.51	\$ 9,092,517.09	\$ 9,525,369.76	\$ 9,631,451.92
Net Revenue / Expenditures	\$ -	\$ (181,469.03)		\$ 50,895.78			\$ (195,099.45)	\$ (742,196.37)	\$ (1,258,458.47)	\$ (1,591,191.13)



General Fund Expenditures

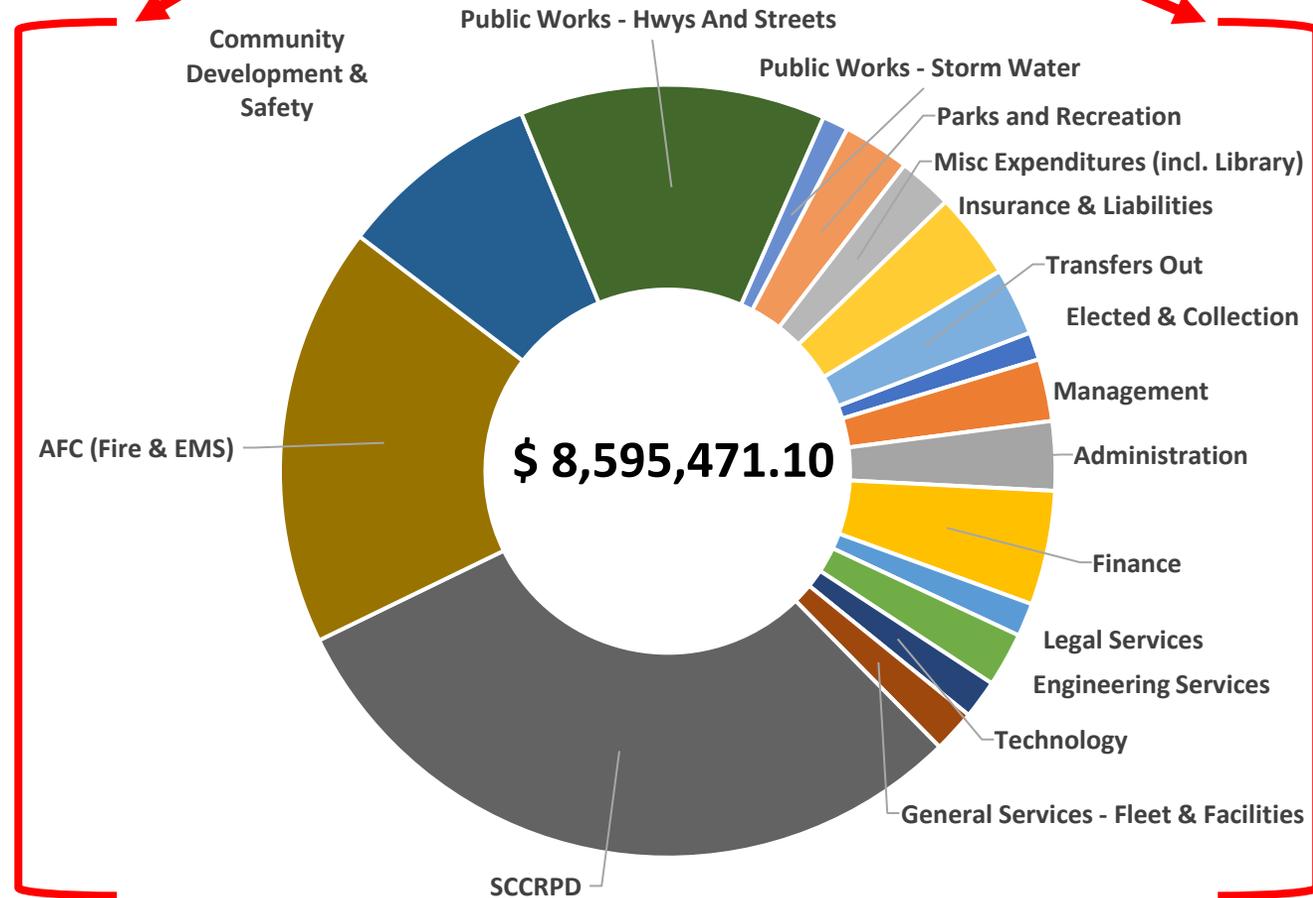
Expenditures	FY 2025 Adopted	FY 2026 Proposed	YoY % Change
Elected Officials / Tax Collection Management	\$ 98,925.00	\$ 99,840.00	0.9%
Administration	\$ 240,460.00	\$ 246,059.84	2.3%
Finance	\$ 436,077.09	\$ 411,576.35	-5.6%
Legal Services	\$ 120,000.00	\$ 120,000.00	0.0%
Engineering Services	\$ 195,000.00	\$ 195,000.00	0.0%
Technology	\$ 138,800.00	\$ 138,800.00	0.0%
General Services - Fleet & Facilities	\$ 152,786.50	\$ 152,788.50	0.0%
Public Safety - SCCRPD	\$ 2,472,834.21	\$ 2,643,001.70	6.9%
Public Safety - AFC (Fire / EMS)	\$ 1,226,447.00	\$ 1,437,650.54	17.2%
Comm Development & Safety	\$ 649,158.56	\$ 721,919.77	11.2%
Public Works - Hwys & Streets	\$ 1,092,836.57	\$ 1,096,981.11	0.4%
Public Works - Storm Water	\$ 93,500.00	\$ 93,500.00	0.0%
Parks and Recreation	\$ 233,412.78	\$ 239,680.33	2.7%
Misc Expenditures (incl. Library)	\$ 194,600.00	\$ 195,068.56	0.2%
Insurance & Liabilities	\$ 310,663.42	\$ 337,063.20	8.5%
Transfers Out	\$ 243,100.00	\$ 243,100.00	0.0%
Total Expenditures	\$ 8,179,084.51	\$ 8,595,471.10	5.1%

Expenditures	\$ Change
Net Increases	\$ 497,929.50
Net Decreases	\$ (81,542.91)
Net Expenditures	\$ 416,386.60

68.6% of the General Fund is split across **4** functional service areas

31.4% of the General Fund is split across **13** functional service areas

FY 2026 Expenditures



FY26-30 Capital Improvement Fund: Summary



FY26-30 Proposed CIP Summary

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Revenue					
Interest Income	\$ 773,500.00	\$ 663,000.00	\$ 663,000.00	\$ 663,000.00	\$ 663,000.00
Transfer from CIP Fund	\$ 243,100.00	\$ 243,100.00	\$ 450,000.00	\$ 750,000.00	\$ 750,000.00
Grants	\$ -	\$ -	\$ -	\$ -	\$ -
ARPA	\$ -	\$ -	\$ -	\$ -	\$ -
Liquid Fuels	\$ 390,600.00	\$ 390,600.00	\$ 390,600.00	\$ 390,600.00	\$ 390,600.00
Budgeted Use of Beginning Cash	\$ 685,650.39	\$ 1,320,561.61	\$ 77,755.50	\$ -	\$ -
Total Revenue	\$ 2,092,850.39	\$ 2,617,261.61	\$ 1,581,355.50	\$ 1,803,600.00	\$ 1,803,600.00

81% of all FY26-30 CIP expenditures are for Paving, Public Works capacity, and Stormwater Management

Expenditures						TOTAL
Administration	\$ 50,000.00	\$ -	\$ 100,000.00	\$ -	\$ -	\$ 150,000.00
Technology	\$ 44,100.00	\$ 222,600.00	\$ 2,600.00	\$ 2,600.00	\$ 2,600.00	\$ 274,500.00
General Services - Fleet & Facilities	\$ 70,530.44	\$ 190,530.44	\$ 50,530.44	\$ 58,110.00	\$ 58,110.00	\$ 427,811.32
Public Works Hwys And Streets (Paving)	\$ 1,269,703.25	\$ 1,049,204.85	\$ 836,853.74	\$ 1,106,723.18	\$ 640,910.34	\$ 4,903,395.36
Liquid Fuels (Paving)	\$ 389,000.00	\$ 389,000.00	\$ 389,000.00	\$ 389,000.00	\$ 389,000.00	\$ 1,945,000.00
Public Works Hwys And Streets (Other)	\$ 242,519.72	\$ 252,519.72	\$ 187,519.72	\$ 57,519.72	\$ 57,519.72	\$ 797,598.60
Storm Water Management	\$ -	\$ 396,500.00	\$ -	\$ -	\$ -	\$ 396,500.00
Parks and Open Space	\$ 26,996.98	\$ 116,906.60	\$ 14,851.60	\$ 14,851.60	\$ 14,851.60	\$ 188,458.38
Kennett Library	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer to CIP Reserve	\$ -	\$ -	\$ -	\$ 174,795.50	\$ 640,608.34	\$ 815,403.84
Total Expenditures	\$ 2,092,850.39	\$ 2,617,261.61	\$ 1,581,355.50	\$ 1,803,600.00	\$ 1,803,600.00	\$ 9,898,667.50

81.2%

Surplus / Deficit \$ - \$ - \$ - \$ - \$ -

FY29 Goal of a sustainable cash flow and replenish CIP reserves!

Capital	\$ 1,702,250.39	\$ 2,226,661.61	\$ 1,190,755.50	\$ 1,413,000.00	\$ 1,413,000.00
Liquid Fuels	\$ 390,600.00	\$ 390,600.00	\$ 390,600.00	\$ 390,600.00	\$ 390,600.00
Total	\$ 2,092,850.39	\$ 2,617,261.61	\$ 1,581,355.50	\$ 1,803,600.00	\$ 1,803,600.00

Capital Fund – Cash Summary

FY26-30 CIP Cash Flow Overview

- FY25 Beginning CIP Cash balance of \$4.12M
- Projected Interest Income yield of \$884K from FY25 June to December, with updated PLGIT estimates for FY25-29

	FY25 (4.0%)	FY26 (3.5%)	FY27 (3.0%)	FY28 (3.0%)	FY29 (3.0%)	FY30 (3.0%)
	\$ 884,000.00	\$ 773,500.00	\$ 663,000.00	\$ 663,000.00	\$ 663,000.00	\$ 663,000.00

- Goal to maintain a strong CIP cash buffer for future Transportation & Stormwater projects
- FY26-30 CIP cash plan still emphasizes increased transfer revenue starting in FY28 to maintain a strong CIP cash position

	FY25 Amended	FY26	FY27	FY28	FY29	FY30
Net Beginning Cash	\$ 4,198,558.69	\$ 2,667,515.53	\$ 1,981,865.14	\$ 661,303.53	\$ 583,548.03	\$ 583,548.03
Added Transfer	\$ 243,100.00	\$ 243,100.00	\$ 243,100.00	\$ 450,000.00	\$ 750,000.00	\$ 750,000.00
ARPA	\$ 74,284.53					
Grants	\$ 35,000.00					
Liquid Fuels	\$ 396,600.00	\$ 390,600.00	\$ 390,600.00	\$ 390,600.00	\$ 390,600.00	\$ 390,600.00
Total	\$ 4,947,543.22	\$ 3,301,215.53	\$ 2,615,565.14	\$ 1,501,903.53	\$ 1,724,148.03	\$ 1,724,148.03
CIP Expenditures	\$ 3,164,027.69	\$ 2,092,850.39	\$ 2,617,261.61	\$ 1,581,355.50	\$ 1,803,600.00	\$ 1,803,600.00
Cash Remaining	\$ 1,783,515.53	\$ 1,208,365.14	\$ (1,696.47)	\$ (79,451.97)	\$ (79,451.97)	\$ (79,451.97)
Replenished Interest	\$ 884,000.00	\$ 773,500.00	\$ 663,000.00	\$ 663,000.00	\$ 663,000.00	\$ 663,000.00
Net Total	\$ 2,667,515.53	\$ 1,981,865.14	\$ 661,303.53	\$ 583,548.03	\$ 583,548.03	\$ 583,548.03

Net Funds Summary



Net Funds Summary

- **FY25 Net Beginning Cash**
 - Unrestricted
 - General & Capital Improvement
 - Restricted
 - Open Space, Hydrant, Parks & Recreation, Sewer, ARPA, Liquid Fuels
 - Investment
 - Sewer Sale Investment Fund

	12/31/2021	12/31/2022	12/31/2023	12/31/2024
Total General Fund	\$ 3,847,431.80	\$ 3,511,949.92	\$ 2,586,094.38	\$ 2,693,840.72
Total Capital Improvement	\$ 5,470,409.78	\$ 4,807,307.55	\$ 3,785,765.80	\$ 4,699,773.45
Total Open Space	\$ 433,871.58	\$ 845,766.85	\$ 1,699,268.87	\$ 2,458,372.05
Total Hydrant	\$ 362,843.42	\$ 340,477.36	\$ 391,845.72	\$ 456,093.93
Total Airport	\$ 194,076.87	\$ 121,908.39	\$ 395,942.30	\$ 1,124,672.07
Total Parks & Recreation	\$ 189,052.27	\$ 87,502.46	\$ 192,110.71	\$ 284,506.55
Total Sewer Fund	\$ 449,438.94	\$ 652,047.73	\$ 618,297.22	\$ 621,899.65
Total Sewer Sale Investment Fund	\$ 22,011,412.65	\$ 22,000,000.00	\$ 22,854,742.70	\$ 22,316,162.37
Total ARPA	\$ 515,146.83	\$ 696,525.09	\$ 495,648.12	\$ -
Total Liquid Fuels	\$ 139,164.78	\$ 103,103.24	\$ 104,977.18	\$ 501,214.76
Total	\$ 33,612,848.92	\$ 33,166,588.59	\$ 33,124,693.00	\$ 35,156,535.55
Total Less Sewer Investment Fund	\$ 11,601,436.27	\$ 11,166,588.59	\$ 10,269,950.30	\$ 12,840,373.18
Total Less Restricted Funds	\$ 9,317,841.58	\$ 8,319,257.47	\$ 6,371,860.18	\$ 7,393,614.17



Enterprise Funds



Open Space Fund

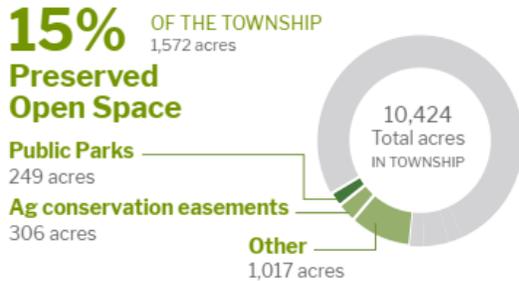


Open Space – Overview

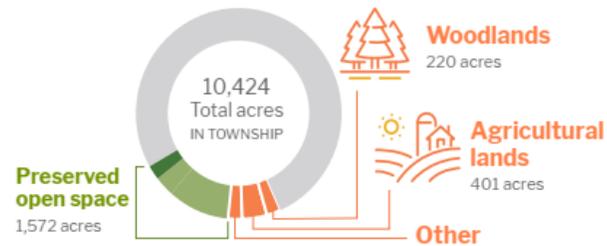
Land Use and Open Space

- In 2005, the Township adopted an Open Space Referendum to tax an additional 0.125% on top of the 1% Township Earned Income Tax (EIT), equating to roughly \$600,000 in the FY26 proposed budget
- The intent was to create an Open Space Fund for future land preservation to maintain the Township’s rural character
- To date, the Township has a combined network of over 1,500 acres (~15% of the Township) of open space in the form of parks, conservation easements, and agriculture, with an opportunity to purchase ~8% more in additional Township land

Inventory



Opportunities



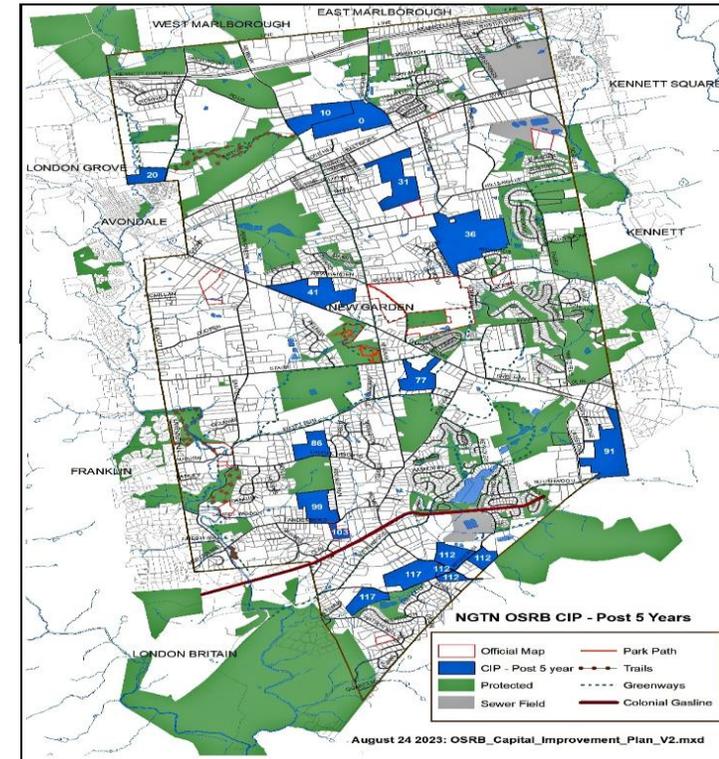
8% OF THE TOWNSHIP
853 acres

Suitable for Future Preservation

31 parcels over ten acres totaling 853 acres remain in areas of the township outside planned growth areas, indicating significant potential preservation opportunities.

Future of the Open Space Program

- Over the next decade, the OSRB has identified 1,027.3 acres of property within the Township as viable for preservation to establish trails and greenways, and for general protection, at a cost of ~\$18.1M in OS Fund revenue and grants.
- If fully implemented, the Township will have ~49% of all Land Use as;
 - Agricultural/Commercial – 26% (primarily Mushroom Agriculture & Ag-related Industry)
 - Open Space – 23%



Open Space – Priorities

In 2008, the Township established a Greenways and Trails map as a priority to better connect areas in the community.

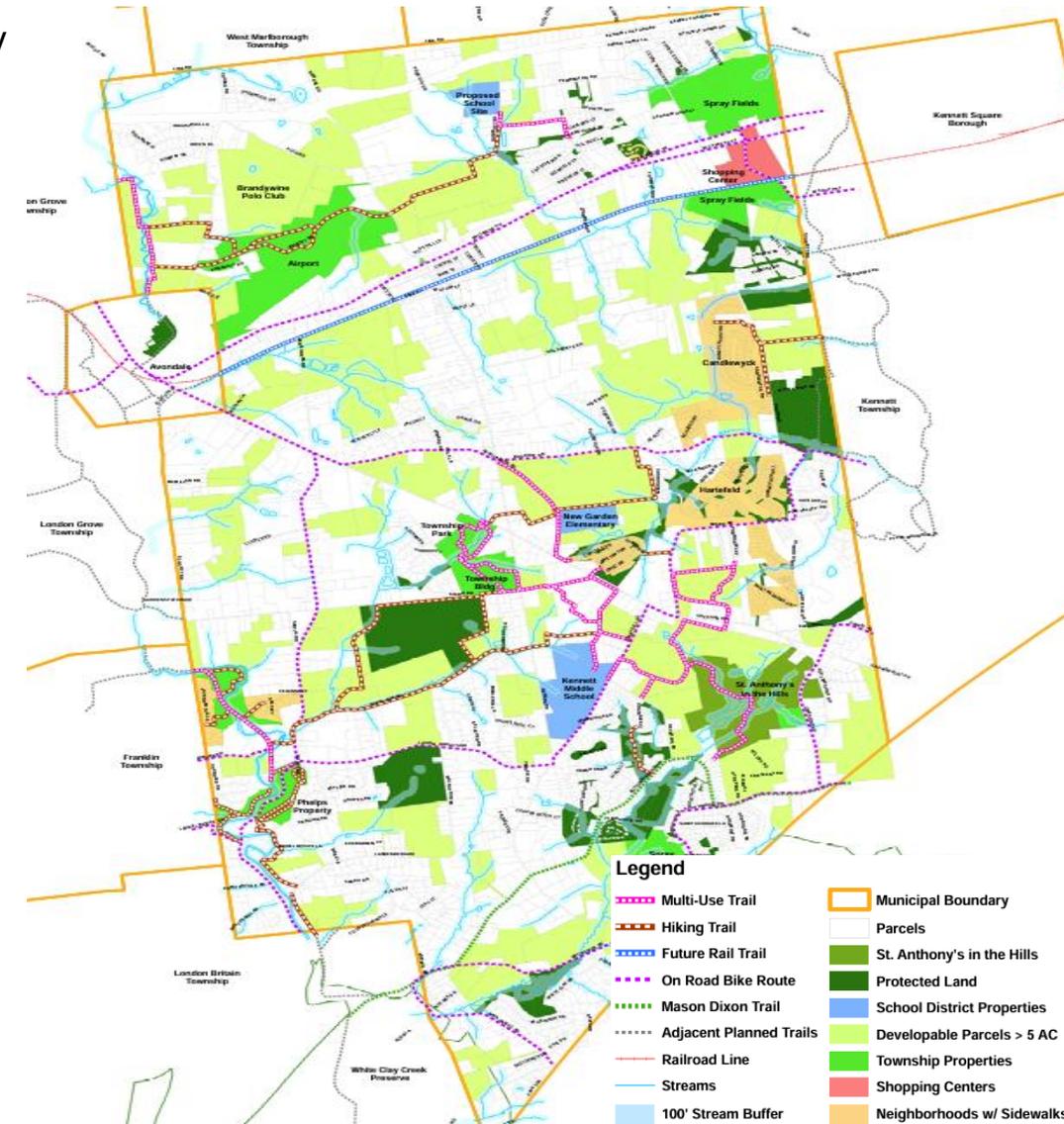
This sentiment still exists today as the Community Survey responses highlighted as a high priority issue about the connectivity of the trail system

Per the 2018 Comprehensive Plan, the goal of the program was to provide residents with an integrated network of greenways and trails that:

- Promote health and wellness
- Provide for safe, bike and pedestrian connections between neighborhoods, natural areas, schools, commercial districts, and cultural and recreational facilities
- Provide valuable corridors for wildlife and habitat diversity.

As an enabling mechanism, open space funding serves a dual purpose to preserve properties and create the opportunity to implement trails per the adopted greenways map, where feasible.

However, the financial capacity to preserve properties, implement trails, create park access, and maintain those facilities, primarily with the use of open space funding, is constrained, and would require an increase in supportive General Fund revenue if publicly supported.



Open Space – Overview

Types of Open Space Land Acquisitions

The following options proposed to the landowner are a Conservation/Agricultural Easement, a Fee Simple Purchase, or a combination of both.

- Conservation easement
 - For financial payment, the landowner agrees to a set of protocols established by a Land Trust or County to limit development. Future maintenance costs are borne by the landowner. The Land Trust or County periodically assesses the landowner's compliance with the protocols. The easement exists in perpetuity and remains in effect when the property is sold.
- Agricultural easement
 - Ensures that the land perpetuity remains in agricultural production by removing most or all of its non-agricultural development potential.
- Fee simple purchase
 - With the use of Open Space Funds, the Township owns and maintains the property and can develop it for public access/recreation

Open Space Maintenance & Park Implementation

Over the past few fiscal years, the Township leveraged Act 32 to align Open Space maintenance operations (to include costs of personnel, services, equipment, etc.), initially using 25% of in-year levied revenue (~\$125K) and then 25% of the accumulated fund balance (\$2.4M = \$600K) to increase capacity to fund OS park projects (i.e. Smedley Preserve, New Garden Hills).

- Open Space EIT – Act 32 Section 4
 - “(i) annually, up to 25% of **any accumulated balance of the fund** from the levy authorized by referendum, to develop, improve, design, engineer and maintain property acquired for an open space benefit or benefits; **OR**
 - (ii) alternatively, for purposes of allocation, the local government unit may create a maintenance fund into which the local government unit may **deposit in an amount up to 25% of the annual revenue** from the levy authorized by referendum, to develop, improve, design, engineer and maintain property acquired for an open space benefit or benefits.”

Open Space – Projects

Currently, there are two major park implementation initiatives leveraging Open Space Fund capacity, with the FY25 Community Survey stating how the Smedley Preserve initiative is a high priority:

- Smedley Preserve (former Loch Nairn Golf Course) – **\$4.6M**
 - Access, restrooms, pedestrian safety, signage, trail improvements, and preserve restoration (tree and meadow plantings)
 - Awarded \$300K DCED MTF Grant (30% match)
 - Pedestrian crossing improvements
 - Pending award for \$1M LSA Grant (no match) and DCED Greenways Grant \$250K (15% match) – Fall FY25

The Township revised the scope of the original 2021 YSM Master Plan for New Garden Hills, paring down the vision to better align with resident feedback as a more passive recreation amenity, and plans to partner with the WCP development to help increase park accessibility

- New Garden Hills (former St. Anthony’s in the Hills) – **\$5.1M**
 - Leverage the same strategy of state grants, existing park funds, and the sale of nonprotected on-site assets – pool, parking, amphitheater, etc., for private investment to create active amenities - beer garden/brewery, ice creamery, etc.

New Garden Township - Smedley Preserve - LSA Grant Request Scope Change

Phase 1		
Safety & security	Design & permitting	\$ 345,000.00
	Pedestrian crossing	\$ 335,070.00
	Foot bridges	\$ 92,000.00
	Fencing	\$ 119,025.00
	Hazard trees	\$ 57,500.00
	Preserve sign	\$ 10,350.00
SUBTOTAL		\$ 958,945.00
Phase 2		
Park access & restrooms	Preserve entrance	\$ 234,600.00
	Parking	\$ 525,900.00
	Coposting restroom	\$ 287,500.00
	Gates	\$ 34,500.00
	Plant materials - Formal	\$ 50,887.50
SUBTOTAL		\$ 1,133,387.50
Phase 3		
Trails & amenities	Trail paving/resurfacing	\$ 879,801.75
	Signs, kiosks, wayfinding	\$ 11,500.00
	Benches, picnic tables	\$ 20,700.00
SUBTOTAL		\$ 912,001.75
Phase 4		
Beauty screening	BG Planting buffer	\$ 165,600.00
	Farm Planting buffer	\$ 70,725.00
SUBTOTAL		\$ 236,325.00
Phase 5		
Restoration of natural features	Plantings - Trees	\$ 790,625.00
	Plantings - Meadows	\$ 225,170.00
	Big pond removal	\$ 127,650.00
SUBTOTAL		\$ 1,143,445.00
TOTAL		\$ 4,384,104.25

Pedestrian crossing \$ 335,070.00

Since applying for LSA funding, the Township was awarded Multimodal grant funds for the crossing

Preserve entrance \$ 234,600.00
Parking \$ 525,900.00

With the pedestrian crossing from Phase 1 being funded by the Multimodal grant, we are shifting our LSA funding request to the Preserve Entrance and Parking elements of Phase 2 - both key components for providing public access to the Preserve. The revised cost estimate will total \$760,500.00 plus the associated engineering costs

Open Space Fund FY26 Proposed

	FY 2023 Actual	FY 2024 Actuals	FY 2025 Adopted	FY 2025 Actuals	FY25 Forecast YE	FY 2026 Proposed
OPEN SPACE FUND - REVENUES						
Total Local Enabling Taxes	\$ 533,304.35	\$ 554,195.72	\$ 550,000.00	\$ 462,642.95	\$ 616,857.27	\$ 600,000.00
Total Interest Earnings	\$ 2,800.10	\$ 85,224.17	\$ 48,000.00	\$ 19,938.14	\$ 40,000.00	\$ 36,000.00
Total Local Govt Operating Grants	\$ 1,154,700.00	\$ -	\$ 823,406.00	\$ -	\$ -	\$ 40,007.56
<i>Open Space Land Acquisitions Grants</i>	\$ 1,154,700.00	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Open Space Project Grants</i>	\$ -	\$ -	\$ 823,406.00	\$ -	\$ -	\$ 40,007.56
Total Contributions & Donations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Budgeted Use of Beginning Cash	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Open Space Fund Revenues	\$ 1,690,804.45	\$ 639,419.89	\$ 1,421,406.00	\$ 482,581.09	\$ 656,857.27	\$ 676,007.56
OPEN SPACE FUND - EXPENDITURES						
Total Service Fees (Consulting, Legal, Admin)	\$ 25,125.88	\$ 31,110.50	\$ 54,600.00	\$ 5,636.32	\$ 7,119.56	\$ 54,600.00
Total Open Space Ops & Maint	\$ 834,019.55	\$ 212,275.29	\$ 1,070,716.25	\$ 309,350.10	\$ 356,928.39	\$ 412,836.24
<i>Open Space & Trail Maint - Personnel</i>	\$ 123,061.26	\$ 212,275.29	\$ 177,535.74	\$ 172,690.13	\$ 218,134.90	\$ 193,975.51
<i>Open Space & Trail Maint - Equipment</i>			\$ 38,614.51	\$ 44,424.60	\$ 45,949.86	\$ 28,899.61
<i>Open Space & Trail Maint - Operations</i>			\$ 31,160.00	\$ 2,311.37	\$ 2,919.63	\$ 31,160.00
<i>Open Space & Trail Maint - Projects</i>			\$ 823,406.00	\$ -	\$ -	\$ 63,500.00
<i>Land & Development Rights</i>	\$ 710,958.29	\$ -	\$ -	\$ -	\$ -	\$ -
Total Interfund Transfers	\$ -	\$ 395,890.55	\$ -	\$ -	\$ -	\$ -
Total Open Space Fund Expenditures	\$ 859,145.43	\$ 639,276.34	\$ 1,125,316.25	\$ 314,986.42	\$ 364,047.95	\$ 467,436.24
OPEN SPACE FUND Revenue Total:	\$ 1,690,804.45	\$ 639,419.89	\$ 1,421,406.00	\$ 482,581.09	\$ 656,857.27	\$ 676,007.56
OPEN SPACE FUND Expenditure Total:	\$ 859,145.43	\$ 639,276.34	\$ 1,125,316.25	\$ 314,986.42	\$ 364,047.95	\$ 467,436.24
Net Total OPEN SPACE FUND:	\$ 831,659.02	\$ 143.55	\$ 296,089.75	\$ 167,594.67	\$ 292,809.32	\$ 208,571.32
	FY 2026 Proposed	FY 2027 Planned	FY 2028 Planned	FY 2029 Planned	FY 2030 Planned	
Open Space Beginning Fund Balance	\$ 2,762,253.93	\$ 3,175,289.86	\$ 3,557,560.25	\$ 4,183,095.18	\$ 4,959,918.96	
25% Fund Balance	\$ 690,563.48	\$ 793,822.46	\$ 889,390.06	\$ 1,045,773.80	\$ 1,239,979.74	
25% Fund Balance Expenditures	\$ 277,527.56	\$ 411,552.07	\$ 263,855.13	\$ 268,950.02	\$ 274,174.28	
25% Fund Balance Remaining	\$ 413,035.92	\$ 382,270.40	\$ 625,534.93	\$ 776,823.78	\$ 965,805.46	
Other Expenditures	\$ 54,600.00	\$ 54,600.00	\$ 54,600.00	\$ 54,600.00	\$ 54,600.00	
Land Acquisition In-Year Funds	\$ 303,872.44	\$ 163,847.93	\$ 311,544.87	\$ 306,449.98	\$ 301,225.72	
Open Space Ending Fund Balance	\$ 3,175,289.86	\$ 3,557,560.25	\$ 4,183,095.18	\$ 4,959,918.96	\$ 5,925,724.42	

Airport Fund



New Garden Flying Field - Overview

Overview

- Purchased in 2007 to provide premier customer service for the general aviation and business community
 - State Grant - \$2.2M
 - Township Funds - \$731K
- Adopted Airport Master Plan in 2010 to address capital improvement projects to enhance the airport operating environment
- Use of Federal Aviation Administration (FAA) and PA Bureau of Aviation (BOA) grant funding to fund capital projects with a 90/10 or 75/25 local match obligation to the Township
 - Airport Fund serves as the mechanism for local match grant obligations, sustained by investment income and budgeted surplus to maintain sufficient fund balance to continue capital expansion efforts
- Major Federal/State vs. Township-funded capital improvement projects
 - FY09-10 – Parallel taxiway (\$2.9M / \$72K)
 - FY13 – West Hangar (\$271.4K / \$90.5K)
 - FY14 – Runway reconstruction (\$7.1M / \$372.6K)
 - FY22 – Reconstruct and widen runway (\$680K / \$34K)
 - FY23 – Terminal improvement (\$881.2K / \$147K)
 - FY24 & FY25 – Reconstruct East parallel taxiway (\$1.6M / \$83K)
 - To date, the Township has received **~\$13.4M** in Federal/State funding while spending **~\$799.1K** in Airport funds
- While building capacity, the Township also implemented the following customer service enhancements to establish a reputation as a premier fixed-base operator (FBO) hub for aviation commuters and home-based customers:
 - Established flight school – NGFC – purchased by Township in FY23
 - Aviation Maintenance & Restoration – certified as a Garmin avionics wholesaler in FY23
 - Enhanced annual events – Air Show, Run the Runway, Future Aviators Camp
 - Other community-based programs

Airport Fund FY26 Proposed

Account Number	FY 2023 Actual	FY 2024 Actuals	FY 2025 Adopted	FY 2025 Actuals	FY25 Forecast YE	FY 2026 Proposed
AIRPORT FUND - REVENUES						
Total Interest Earnings \$	819.79 \$	1,062.14 \$	1,025.00 \$	93.92 \$	118.64 \$	1,050.63
Total Rental Income \$	482,983.33 \$	471,104.70 \$	466,534.00 \$	370,359.91 \$	467,823.04 \$	466,792.55
Total Airport Fees \$	1,572,766.20 \$	2,138,514.86 \$	2,063,375.00 \$	1,680,983.32 \$	2,100,179.00 \$	2,040,506.25
Total Miscellaneous Revenue \$	1,574.71 \$	10,754.00 \$	1,025.00 \$	1,426.00 \$	1,801.26 \$	1,050.63
Total Proceeds From Gen Fixed Assets \$	3,950.00 \$	- \$	- \$	- \$	- \$	-
Total Budgeted Use of Beginning Cash \$	- \$	17,500.00 \$	- \$	- \$	- \$	-
Total Airport Fund Revenues	\$ 2,062,094.03 \$	\$ 2,638,935.70 \$	\$ 2,531,959.00 \$	\$ 2,052,863.15 \$	\$ 2,569,921.95 \$	\$ 2,509,400.05
AIRPORT FUND - EXPENDITURES						
Total Airport \$	988,403.33 \$	1,124,900.60 \$	1,115,748.61 \$	771,507.25 \$	987,598.60 \$	1,086,830.92
Total Flight School	\$	193,212.89 \$	134,444.00 \$	189,484.89 \$	239,349.33 \$	149,543.79
Total Aircraft Maintenance Shop \$	922,963.54 \$	1,288,711.49 \$	1,062,674.95 \$	641,533.62 \$	870,756.68 \$	1,066,973.44
Total Insurance \$	23,251.00 \$	24,414.00 \$	24,600.00 \$	24,414.00 \$	30,838.74 \$	25,215.00
Total Interfund Transfers \$	150,000.00 \$	- \$	100,000.00 \$	43,550.10 \$	55,010.65 \$	40,000.00
Total Airport Fund Expenditures	\$ 2,084,617.87 \$	\$ 2,631,238.98 \$	\$ 2,437,467.56 \$	\$ 1,670,489.86 \$	\$ 2,183,554.00 \$	\$ 2,368,563.14
AIRPORT FUND Revenue Total: \$	2,062,094.03 \$	2,638,935.70 \$	2,531,959.00 \$	2,052,863.15 \$	2,569,921.95 \$	2,509,400.05
AIRPORT FUND Expenditure Total: \$	2,084,617.87 \$	2,631,238.98 \$	2,437,467.56 \$	1,670,489.86 \$	2,183,554.00 \$	2,368,563.14
Net Total AIRPORT FUND: \$	(22,523.84) \$	7,696.72 \$	94,491.44 \$	382,373.29 \$	386,367.95 \$	140,836.91



FY26-30 Proposed Airport Capital Summary

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Total 5-Year
Airport Capital Projects						
Hangar Door Replacement	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 100,000.00
Install PAPI & REILS RW6-24	\$ 333,332.00					\$ 333,332.00
AWOS III Project		\$ 366,000.00				\$ 366,000.00
Pavement Recondition		\$ 166,666.00				\$ 166,666.00
Reconstruction Terminal Apron Taxiway (Design)	\$ 175,000.00					\$ 175,000.00
Reconstruction Terminal Apron Taxiway (Construction)		\$ 944,445.00				\$ 944,445.00
Fuel Farm Relocation			\$ 1,000,000.00			\$ 1,000,000.00
Snow Removal Equipment			\$ 766,666.00			\$ 766,666.00
Airport Master Plan Update					\$ 333,334.00	\$ 333,334.00
Total	\$ 528,332.00	\$ 1,497,111.00	\$ 1,786,666.00	\$ 20,000.00	\$ 353,334.00	\$ 4,185,443.00
Airport Fund Local Share	\$ 45,417.00	\$ 93,856.25	\$ 85,833.00	\$ 20,000.00	\$ 36,667.00	\$ 245,106.25

The Township's ability to leverage FAA & PA BOA funds with nominal local share matches enables significant purchasing power for the Airport to improve services at only 5.86% of the total cost



Fire & Sewer Fund



Fire Fund (Hydrant Tax) Proposed

Account Number	FY 2023 Actual	FY 2024 Actuals	FY 2025 Adopted	FY 2025 Actuals	FY 2026 Proposed
FIRE FUND - REVENUES					
<i>Total Real Estate Taxes</i>	\$ 130,004.75	\$ 125,311.79	\$ 125,000.00	\$ 113,635.43	\$ 125,000.00
<i>Total Interest Earnings</i>	\$ 961.62	\$ 1,019.52	\$ 200.00	\$ 686.39	\$ 200.00
Total Fire Fund Revenues	\$ 130,966.37	\$ 126,331.31	\$ 125,200.00	\$ 114,321.82	\$ 125,200.00
FIRE FUND - EXPENDITURES					
<i>Total Fire Hydrants</i>	\$ 110,885.51	\$ 105,223.46	\$ 129,200.00	\$ 83,326.38	\$ 125,200.00
Total Fire Fund Expenditures	\$ 110,885.51	\$ 105,223.46	\$ 129,200.00	\$ 83,326.38	\$ 125,200.00
FIRE FUND Revenue Total:	\$ 130,966.37	\$ 126,331.31	\$ 125,200.00	\$ 114,321.82	\$ 125,200.00
FIRE FUND Expenditure Total:	\$ 110,885.51	\$ 105,223.46	\$ 129,200.00	\$ 83,326.38	\$ 125,200.00
Net Total FIRE FUND:	\$ 20,080.86	\$ 21,107.85	(4,000.00)	\$ 30,995.44	-



Sewer Fund Proposed

Account Number	FY 2023 Actual	FY 2024 Actuals	FY 2025 Adopted	FY 2025 Actuals	FY 2026 Proposed
SEWER FUND - REVENUES					
<i>Total Interest Earnings</i>	\$ 1,565.85	\$ 1,552.73	\$ 1,000.00	\$ 1,016.09	\$ 1,000.00
<i>Total Gen Govt Charges For Services</i>	\$ 4,267.63	\$ 377.77	\$ -	\$ -	\$ -
<i>Total Miscellaneous Revenue</i>	\$ 378.98	\$ -	\$ -	\$ -	\$ -
<i>Total Budgeted Use of Beginning Cash</i>	\$ 11,179.47	\$ 2,822.52	\$ 6,500.00	\$ -	\$ 6,500.00
Total Sewer Fund Revenues	\$ 17,391.93	\$ 4,753.02	\$ 7,500.00	\$ 1,016.09	\$ 7,500.00
SEWER FUND - EXPENDITURES					
<i>Total Wastewater Collect & Treatment</i>	\$ 17,391.93	\$ 4,753.02	\$ 7,500.00	\$ 99.26	\$ 7,500.00
Total Sewer Fund Expenditures	\$ 17,391.93	\$ 4,753.02	\$ 7,500.00	\$ 99.26	\$ 7,500.00
SEWER FUND Revenue Total:	\$ 17,391.93	\$ 4,753.02	\$ 7,500.00	\$ 1,016.09	\$ 7,500.00
SEWER FUND Expenditure Total:	\$ 17,391.93	\$ 4,753.02	\$ 7,500.00	\$ 99.26	\$ 7,500.00
Net Total SEWER FUND:	\$ -	\$ -	\$ -	\$ 916.83	\$ -



Questions?

