Incorporated March 12, 1738

TINICUM TOWNSHIP

Bucks County

BOARD OF SUPERVISORS

163 Municipal Road
Pipersville, Pennsylvania 18947

ELEANOR BRESLIN
JOHN COLE
TODD QUINBY

TINICUM TOWNSHIP BOARD OF SUPERVISORS
SPECIAL BUDGET BUSINESS MEETING
October 15, 2026 10:00 AM

{In the event of inclement weather, please check the Township website for the most current update.}

Call to Order
Pledge of Allegiance
Role Call: EB YES , JC YES, TQ YES , JD YES

Rules of Engagement & Community Engagement Standards Apply at all Meetings.
All Public Comment should be reserved for Public Comment portion of the meeting.
Please come up to the microphone and write your name on the sign-in sheet.

Chairperson Breslin called the Special Budget Business Meeting to order at 10:20 AM, followed by the Pledge of Allegiance. The meeting, held in the Tinicum Township building meeting room, was recorded. There were 3 residents present in the audience.

A. Manager's Budget Report:

Ms. Danko discussed the first draft of the preliminary 2027 budget memo that had been provided to each of the supervisors, which also included detailed budget documents for review of the BOS. Budget items include amounts for the Public Works Department that are needed to run the department, as well as for the police department, including required equipment and building maintenance.

Ms. Danko said when preparing the budget, she always asks what are the department needs, and based on that, she puts a plan together. This year our needs are greater than normal, because we have a lot of older equipment that we can no longer get parts for.

Major highlights from the manager's memo included:

General Items

- **Real Estate Transfer Tax:** Revenue is exceeding the 2026 amount, and the proposed estimate is considered reasonable.
- **Cable Television Franchise Fees:** Revenue continues to decline as more residents switch to streaming services. A slight adjustment was made, although the estimate may require further review.
- **Vehicle Code Violations:** Revenue is on target.
- **Interest Income:** Revenue has declined due to lower interest rates. Initial increases resulted from moving previously non-interest-bearing funds into interest-bearing accounts. Ms. Danko expects the township to meet its 2026 budgeted amount.
- **Public Utility Real Estate Tax and Beverage Licenses:** Revenue is on target.
- **State Game Lands Revenue:** Receipts are on target.
- **Stormwater Management Fees:** Revenue estimates were reduced following an unusually high number of applications in 2025. The 2027 budget reflects the lower activity experienced in 2026. Future estimates should improve as trends become clearer.
- **Miscellaneous revenue items** remain generally aligned with expectations.

Police Department and Emergency Services

- The Police Department budget includes funding for:
    - HVAC system needs and roof replacement.
    - Continuation of the firearms and Taser programs.
    - Increased fuel and vehicle maintenance appropriations.
    - Police radios.
    - A potential police vehicle grant.
    - Adjustments for projected insurance premium increases.
- Emergency Services funds support fire and emergency services.
- Fire relief funding is in good standing, and state-provided funding amounts are determined by the state.

Public Works, Vehicles, and Capital Needs

- The budget includes funding for the township's annual seal-coating program.
- A public works vehicle grant application is planned. The aging fleet has become increasingly difficult to maintain, making a long-term vehicle replacement strategy necessary.
- Funding for the municipal building remains a concern. The aging facility presents operational challenges and lacks sufficient workspace. The township will pursue grant opportunities to address these needs.
- Website funding has been increased.
- The Capital Equipment Fund will be maintained as resources permit to support future infrastructure and equipment needs.

Dedicated Funds and Infrastructure

- **Open Space:** Dedicated tax revenue supports land preservation efforts, including debt service associated with the bond. Increased Earned Income Tax revenue provides additional support for these efforts.
- **Headquarters Road Bridge:** The project is fully supported by private funding, eliminating costs to township taxpayers. Future maintenance obligations are also being addressed through the private funding source, with no anticipated costs to township residents.

Expenditures and Administrative Costs

- **Escrow Accounts:** The township has been establishing separate escrow accounts to pay applicable expenses directly rather than using the General Fund and subsequently seeking reimbursement. Some reimbursements remain necessary, but they are substantially lower than in 2025.
- **Supervisors' Salaries:** No change.
- **Auditors' Fees:** Remain at the current rate.
- **Treasurers' Bonds:** Final information is still pending.
- **Tax Collector's Salary:** A possible increase was discussed.
- **Legal Fees:** The proposed budget was increased. By the end of October 2026, legal expenses had already reached the full-year budgeted amount, partly due to resident complaints requiring investigation. A Board decision is needed regarding the proposed funding level.
- **Clerical Salaries:** The budget includes holiday pay, sick pay, and other adjustments. The current estimate may be too low.
- **Workers' Compensation:** Costs have been recalculated more accurately, although the estimate may still appear low.
- **Outside Bookkeeping:** Includes payments for meeting-minute preparation. This expense should decrease or be eliminated once the permanent position is filled.
- **Pension Funds:** The pension plans are performing well.

Chart of Accounts and Future Planning

- Ms. Danko noted that she began correcting the Chart of Accounts in 2025. Work continues to ensure all details are accurate and departmental expenses are reported separately.
- As operating expenses, infrastructure needs, and capital deficiencies increase, the township must evaluate future financial requirements and revenue sources. Long-term planning will be essential to maintaining financial stability.

Other items that were discussed:

Police Department: Salary increases are contractually required. Other costs decreased (e.g., clothing allowance) while gas, bulletproof vests, vehicle maintenance, and radios increased, resulting in a $45,000 overall increase. Personnel matters will be discussed in executive session. A new vehicle will only be purchased if grant funding is secured.

The Township pays certain costs initially but is reimbursed by the Foundation. Ms. Breslin requested documentation of the Foundation's contributions and their impact on the budget. Although future contributions cannot be anticipated, their historical impact should be tracked. This will be addressed.

CBSRT (Central Bucks Special Response Team): Most costs are subsidized by the County, with the Township responsible for a small portion.

Public Safety/Fire: Certain expenses are being reallocated within the emergency services account.

Zoning: The budget increased to $26,000, including additional Zoning Hearing Board (ZHB) legal expenses. Costs have risen due to more hearings this year than in the past. Input was requested on whether the allocation should increase. Ms. Breslin suggested separating special counsel expenses under miscellaneous legal costs. Ms. Danko clarified that this line includes only ZHB legal expenses, with other legal costs listed separately. Ms. Breslin also requested that ZHB be able to track its legal expenditures.

Public Works: Includes three employees and the director. No increases were proposed except for insurance, and subcontractor costs were reduced.

The current budget deficit is $91,026.

Mr. Quinby requested a comparison of the average cost of a full-time employee, part-time employee, and contractor.

Ms. Breslin thanked staff for the work over the past two years to improve reporting systems and the chart of accounts. She commended the reliability and clarity of the reports and the thoroughness of the accompanying memo.

The Police Department requested $13,000 to replace deteriorating school signs. Ms. Breslin asked that this expense be added to the budget, and Ms. Danko agreed to include it in both the budget and her memo.

B. Public Comment

Mr. Robin Lochner, resident, suggested that the Four Brooks Park proposal discussed at a recent Supervisors meeting would be more acceptable if phased, focusing first on essential improvements eligible for grant funding. He presented a revised proposal that reduces the project scope, changes to a more favorable grant source, and lowers the Township's financial burden. The Township match would be 15%, with the revised proposal totaling approximately $15,000 (potentially $12,000). Initial improvements would include resurfacing the court and replacing fencing, with other items deferred for future funding opportunities. He provided copies and asked the Board to review the proposal, post it on the Township website, and allow time for consideration.

Mr. Lochner also suggested that AI might help prepare meeting minutes. The Board noted that the Township already uses an AI program, but it does not adequately capture the information needed.

Mr. Lochner also said that Mr. Jim Blaydon may need to return to answer questions about certain requests that Mr. Terry Johnston had submitted: $4,000 for maintenance-related expenses as needed (which may not be used) and $2,600 for event supplies, including ladders, extension cords, and Christmas lights, which volunteers have previously purchased themselves.

Mr. Bill Cahill, resident, questioned the $5,000 allocation for required accessibility improvements. Ms. Danko explained that the Township is required to make its website accessible to individuals with disabilities. Mr. Cahill asked whether the Township has an emergency or rainy-day fund and whether there is a recommended reserve percentage. Ms. Danko explained that the Capital Equipment Fund has a balance of approximately $1 million but that there is no established best-practice percentage. She is researching how other municipalities manage reserves. The goal is to maintain sufficient funds for unexpected expenses, such as major road or equipment repairs, while also addressing long-deferred equipment and infrastructure needs.

Ms. Danko noted that Tinicum has one of the lowest general fund millage rates among surrounding townships and that prioritizing expenditures is the greatest challenge. Mr. Cole added that future budget discussions may involve potential millage impacts, particularly regarding the Fire Department, whose costs are largely outside the Township's control.

C. Supervisor Comments
N/A

D. Adjournment

Motion to Adjourn at 11:56 a.m. was made by John Cole and seconded by Todd Quinby.

The next meeting of the Board of Supervisors Special Budget meeting is scheduled for ***Thursday, October 22, 2026 at 4:00 pm*** *at the Township Building.*

DATE: 11/17/2026

ATTEST TO:

Judith A. Danko, Township Manager/Secretary

TINICUM TOWNSHIP BOARD OF SUPERVISORS

Eleanor Breslin, Chair

John Cole, Vice Chair

ABSENT AT 11/17/26 MTG

Todd Quinby, Member