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 22, 2026 4:00 PM
3:00 PM Executive Session-Personnel, Litigation

{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 4:00 PM, followed by the Pledge of Allegiance. The meeting, held in the Tinicum Township building meeting room, was recorded. There were 2 residents present in the audience.

Ms. Breslin added that there was an executive session earlier this day at 3PM to discuss personnel and litigation, and the BOS also had an executive session today from 12PM-1PM, to discuss property litigation and personnel.

A. Manager's Budget Report: second draft 2027 budget review

Police Department Budget:

Ms. Danko provided the requested equipment justifications:

- Police vehicle: Replacement requested only if a grant is secured. The current vehicle has 86,554 miles. Increased maintenance costs are anticipated if it is not replaced.
- Tasers: Funding included under firearms.
- Portable radios: One replacement radio is budgeted; current radios are nearing the end of their service life.

- Bulletproof vests: Two vests expire next year. The department will explore grant funding and begin the replacement process early to avoid any lapse in protection.
- Computers: Two laptops and one desktop need replacement because they are nearing the end of their useful life.
- Software: Funding maintains current software and security updates to protect against cyber threats.
- Emergency response teams: An additional $250 contribution per department is requested for the Major Incident Response Team. Funding for the Central Bucks Special Response Team remains included.
- Building maintenance: Heating system replacement is budgeted after repeated repairs proved ineffective; three quotes were obtained. Roof replacement remains under evaluation.

Ms. Breslin emphasized the importance of replacing the expiring bulletproof vests before they become unavailable for use.

Mr. Quinby questioned why the police budget increased by approximately $33,000 despite removing the vehicle and heating system replacements. Ms. Danko explained that increases were primarily attributable to the contracted 3.25% salary adjustment, higher fuel and vehicle maintenance costs, and workers' compensation insurance. She also noted that prior chart-of-accounts inconsistencies affected how some insurance expenses were categorized.

Ms. Danko reviewed the township's 8.5-mill tax rate and explained that the General Fund receives 6 mills, Open Space receives 0.5 mill, the Fire Department receives 1.5 mills, and Ambulance receives 0.5 mill. School taxes are separate. One mill was valued at $81,628.56 last year, with the amount expected to decrease slightly due to lower assessed property values following assessment appeals.

She explained that any millage increase would be allocated among the various funds, unless the BOS decided on a dedicated millage increase that would only benefit the township.

Public Works Budget and Equipment

Ms. Danko reviewed Public Works equipment needs and maintenance issues. The heating system is beyond repair due to a large crack, with replacement estimated at approximately $11,000. The department is considering purchasing and installing the replacement themselves, with additional funding for venting.

Discussion focused on whether to purchase or rent a road roller and whether different types would be needed for dirt and asphalt work. Mr. Quinby suggested renting because the equipment is used infrequently, while Mr. Cole emphasized the need to have equipment available when needed. Ms. Danko noted that purchasing used equipment could offer significant savings over the long term.

Ms. Danko said she has asked the Public Works Department to develop a 3–5-year equipment and fleet replacement plan identifying priorities, anticipated projects, and whether certain work should be subcontracted. The plan would remain flexible and consider equipment purchases, rentals, and opportunities to acquire used equipment from other municipalities.

The Supervisors discussed the poor condition and age of several Public Works vehicles and equipment, including two trucks with very high mileage. Safety and reliability concerns were raised. Mr. Quinby emphasized prioritizing fleet improvements over purchasing a roller and cautioned against buying a used snowplow because its maintenance history would be unknown. The general consensus was to develop a better fleet replacement strategy, with the truck identified as a priority. The 2027 budget includes a replacement truck, with the anticipated grant covering its cost, resulting in no net township expense. Salt for the upcoming year is also included.

Liquid Fuels Fund

Ms. Danko reported a liquid fuels fund balance of approximately $484,215. The township receives state funds annually and reports expenditures to the state. More than $400,000 is expected to carry over from 2026, as spending has been limited despite purchasing materials and completing numerous repairs.

Ms. Breslin noted that approximately $13,000 must be added for replacement school zone signs and lights, which the state requires because the existing signs are faded and cannot be repaired. Ms. Danko will determine in which budget category the expense belongs.

The Supervisors discussed using available funds for vehicle purchases and road repairs. Ms. Danko felt the seal-coating allocation was adequate but agreed to review it after Mr. Quinby raised concerns about rising fuel costs.

Ms. Breslin wondered whether having more reliable equipment would allow Public Works to spend more time on road maintenance rather than repairs. Ms. Danko agreed that replacing vehicles was a priority. Ms. Breslin also emphasized the need to build the liquid fuels fund balance, noting that the current $484,215 would not be sufficient for a major roadway repair. Mr.

Quinby agreed that the township must begin purchasing necessary equipment even without grant funding.

Open Space Fund

Mr. Cole asked about the Open Space Fund balance. Ms. Danko said the review was ongoing, with revenue coming from real estate taxes and earned income taxes. She was also examining other accounts and would report back when the review was complete.

Headquarters Road Bridge Fund

Ms. Danko noted that the state requires documentation of the bridge work completed and how the allocated funds were spent.

She also suggested having the township engineer measure roadways throughout the township to determine whether the township was receiving the appropriate state funding. If necessary, the township could adopt an ordinance to obtain additional funding.

Budget Direction and Shortfall

Ms. Danko asked the Board for direction on addressing the approximately $93,000 budget shortfall, which excludes the $13,000 for school zone signs and lights and the $11,000 Public Works heating system replacement. She asked whether the Board would suggest a real estate tax increase or using reserve funds to balance the budget.

She also noted that an executive session with the Police Chief needed to be scheduled by Tuesday or Wednesday so she could finalize the budget by Thursday.

B. Public Comment

Mr. Wesley Swope, resident, asked whether the Liquid Fuels Fund was entirely state-funded and whether it was part of the township's reserves. Ms. Danko explained that it was a restricted fund dedicated to the township's roadway system and could only be used for eligible expenses. She said unused funds carry over, but the township must submit an annual expenditure report in January and comply with state spending requirements. The fund is also subject to an annual audit. Funding is based on the mileage of township-owned roads, so the township is not at risk of losing next year's allocation because of unspent funds.

Ms. Danko also mentioned the state's increased requirement of reporting on municipal bridge expenditures.

Ms. Breslin explained that the Dirt and Gravel Road Program requires a grant application and that unused grant funds may reduce future allocations. Township personnel must complete training to qualify for the program. Ms. Danko and Public Works staff have received training, and the township should consider applying for grant money in 2027.

Ms. Danko noted that Public Works has been using millings from Route 611 to top several dirt roads, helping reduce dust complaints while saving the township money.

Ms. Denise Swope, resident, asked about the amount of the overall budget. Ms. Danko said the proposed budget was approximately $3.46 million, compared with $3.47 million in 2026. She cautioned that the figures were not directly comparable because the proposed budget includes three grants as both revenue and expenses, along with two vehicles and $500,000 for a building addition.

She explained that the projects are still needed even if grants are not awarded, which could require a tax increase or use of reserves. Removing the grants would require revising and readvertising the budget.

Ms. Swope expressed concern about repeated electricity and internet outages during storms and asked whether a grant or state assistance could address the problem. She also voiced opposition to increasing property taxes.

Mr. Cole acknowledged that some issues, including internet service, are beyond the township's control. He noted that the township has one of the lowest tax millage rates in the area and has not increased taxes since 2002. The Board does not want to raise taxes and is working to close the budget gap.

Ms. Swope asked whether the township had considered sharing, leasing, or renting equipment with other municipalities to reduce costs. Ms. Breslin said Ms. Danko was exploring ways to meet the township's needs while controlling expenses. She cited recent efforts to reduce employee health insurance costs while improving coverage, as well as reviewing insurance, water expenses, and grant opportunities.

Ms. Danko explained that township revenue has not increased in 25 years, while operating needs and costs have grown. Rising fuel and electricity costs, aging equipment, and unavailable replacement parts have made it increasingly difficult to maintain operations. She emphasized that the Board takes the budget seriously and is not advocating a tax increase but must address the growing needs.

Mr. Cole added that reserve funds should be preserved rather than used to cover ongoing expenses and that the township must work with its engineer to verify the accuracy of its roadway mileage for state funding purposes.

C. Supervisor Comments

Mr. Quinby asked whether the Parks and Recreation Committee could be provided funds to purchase an extension cord. Ms. Danko added that the committee's $3,000 request should be removed, as a donated portable toilet was already available and the previously ordered unit should be canceled. She noted that orange safety vests were also needed and suggested seeking donations from local businesses, including Wehrung's and Walmart.

The Board discussed whether to address the budget shortfall through a tax increase or by using reserve funds. Ms. Danko said she was still reviewing the township's accounts to determine what funds were available.

Mr. Cole expressed reluctance to use reserves, noting that the township would face similar financial decisions next year and would eventually need to consider a tax increase.

Ms. Breslin supported using a portion of reserves to cover the current shortfall rather than raising taxes without a clear understanding of future costs. She recommended developing a 3–5-year plan covering equipment replacement, staffing needs, and the costs and benefits of purchasing, leasing, or renting equipment. She also supported considering liquid fuels funds to help pay for a replacement truck. She emphasized that Public Works employees spend too much time repairing unreliable equipment instead of maintaining roads, reducing the department's effectiveness.

Mr. Quinby agreed with Ms. Breslin that taxes should not be increased this year. Ms. Breslin added that any future tax increase should be tied to clearly identified needs and explained to residents, including what each additional mill would provide.

Mr. Cole noted that the township also faces future salary increases and the need to hire a secretary. He said that the salaries that are currently in the budget are too low to attract employees and that further budget cuts are not practical.

Ms. Danko reiterated that she still needed to complete her review of several township accounts before determining available resources.

Ms. Breslin also discussed the loss of key township personnel in 2023, which resulted in the loss of significant institutional knowledge. With the arrival of the interim manager and Ms. Danko,

considerable progress has been made reconstructing records and understanding township operations. However, gaps remain because past recordkeeping was inadequate and some information is difficult to locate.

D. Adjournment

Motion to Adjourn at 6:19 p.m. was made by John Cole, seconded by Todd Quinby.

The next meeting of the Board of Supervisors Special Budget meeting is scheduled for ***Thursday, October 29, 2026 at 7:00 pm*** *at the Township Building.*

DATE: 11/17/2026

ATTEST TO:

Judith A. Danko

Judith A. Danko, Township Manager/Secretary

TINICUM TOWNSHIP BOARD OF SUPERVISORS

Eleanor Breslin

Eleanor Breslin, Chair

John Cole

John Cole, Vice Chair

ABSENT AT 11/17/2026 MTG

Todd Quinby, Member