

EAST MARLBOROUGH TOWNSHIP

Chester County, Pennsylvania

2027 Proposed Preliminary Budget

November 11, 2026

Board of Supervisors & Public Presentation

2027 Proposed Preliminary Budget at a Glance

PROPOSED REVENUE*

$9.0M

PROPOSED EXPENDITURES*

$9.1M

PROJECTED BEGINNING FUND BALANCE

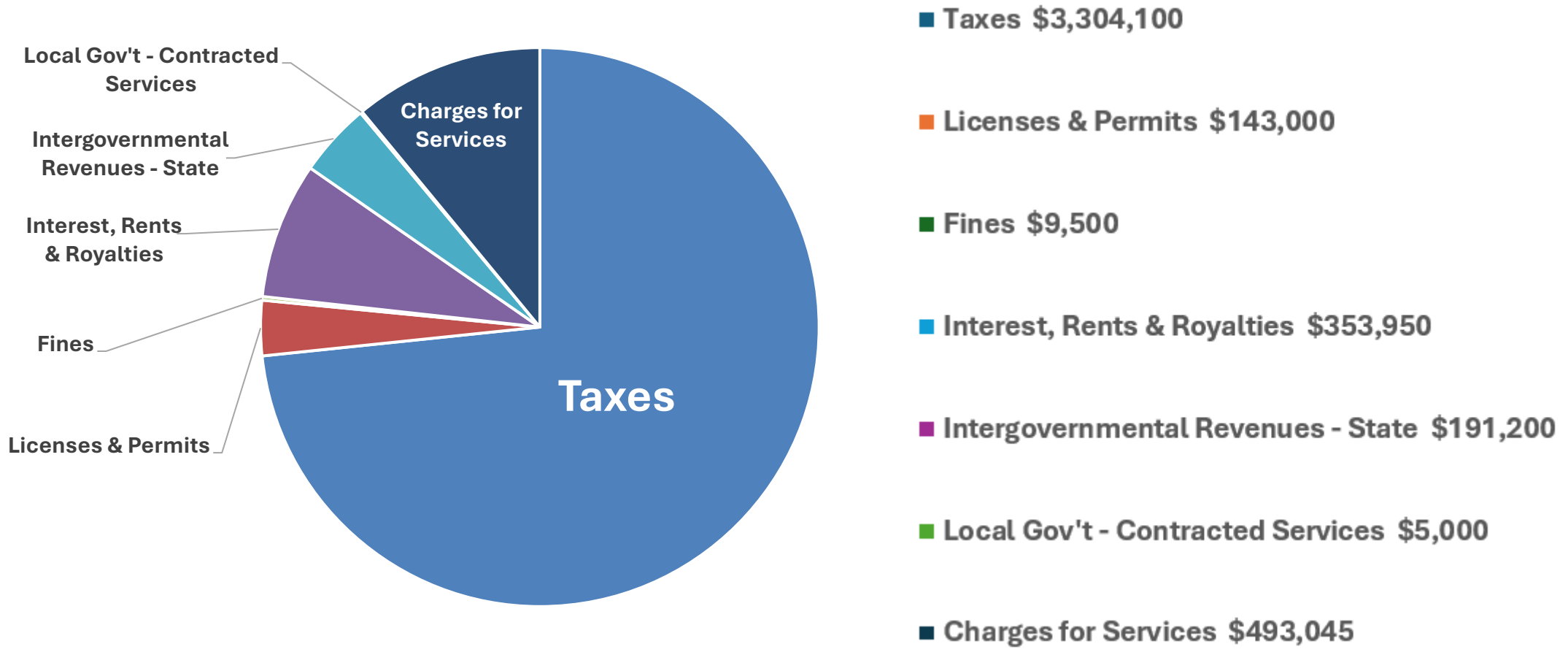
$11.6M

PROJECTED YEAR-END FUND BALANCE

$11.4M

*Figures exclude proposed transfers

General Fund | Where Revenue Comes From



NO PROPOSED CHANGE TO REAL ESTATE TAX MILLAGE

General Fund | Supporting Township Services

PROPOSED OPERATING EXPENDITURES

$3.2M

PROPOSED TRANSFERS TO OTHER FUNDS

$1.3M

- Public Safety | Police, Codes Enforcement, Planning & Zoning: $1,072,350
- Public Works | Roads/Bridges, Storm Sewers, Ice/Snow Removal: $949,600
- $1.2M General Fund transfer to Capital Fund
- General Fund projected ending fund balance: $2.5M

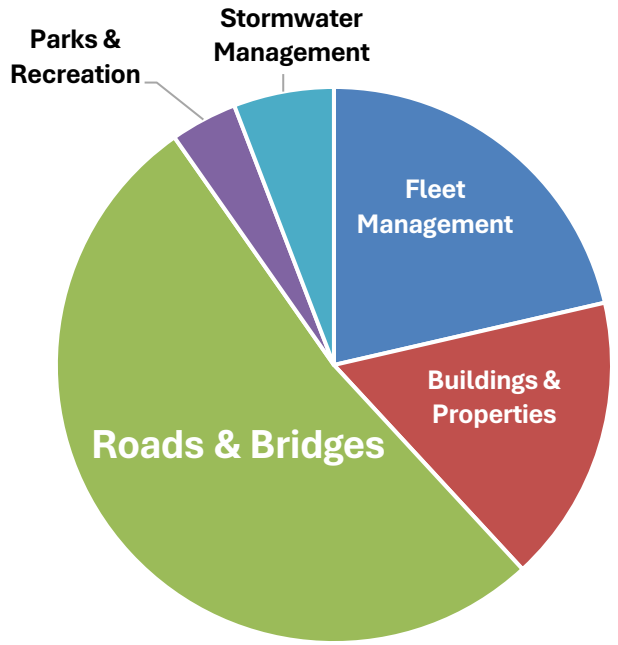
What Changes in 2027?

- Capital Improvement Plan: Long-range fleet and infrastructure replacement and project initiatives
- Planning: Sewer system and municipal campus feasibility studies
- Operating Reserve: No transfer budgeted to support General Fund operations as minimum policy balance attained
- Reporting: Sewer Fund and Parks Fund payroll recorded directly in their respective funds*

*The reporting changes improve clarity but also mean some 2026–2027 line-item comparisons are not directly comparable.

Capital Improvements & Infrastructure

Proposed expenditures by category



- Fleet Management $275,000
- Buildings & Properties $215,000
- Roads & Bridges $670,000
- Parks & Recreation $50,000
- Stormwater Management $75,000

2027 Proposed capital spending

$1.3M

Sewer | Operations and Capital Planning

REVENUE	ASSIGNED BALANCE USE	OPERATING EXPENSES	SEWER CAPITAL FUNDING
$1.5M	$744K	$1.7M	$590K

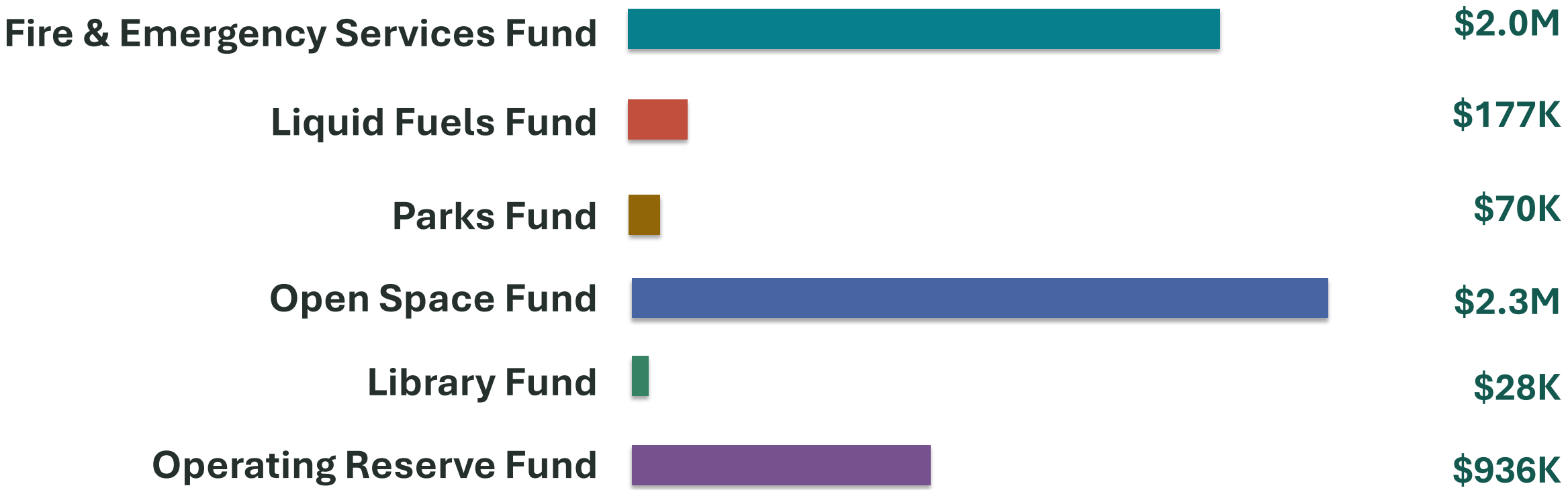
- The $744,480 planned use of accumulated resources is not an unfunded deficit
- New Sewer Capital Fund includes system feasibility work and separate cash tracking
- The long-term balance between sewer revenues and costs remains a planning priority

Other Funds | Essential Services & Dedicated Resources

FUND	REVENUES	EXPENSES
Fire & Emergency Services Fund	$2.2M	$1.8M
Liquid Fuels Fund	$345K	$345K
Parks Fund	$3.7K	$119K
Open Space Fund	$221K	—
Library Fund	$141.5K	$139K
Operating Reserve Fund	$28K	—

Amounts exclude transfers between funds; Open Space and Operating Reserve have no direct expenditures budgeted.

Financial Position | Projected 2027 Year-End



Budget Approval Timeline & Next Steps

NOVEMBER 11, 2026

Public budget presentation: the Board considers preliminary budget approval and authorizes advertising for public inspection.

Please direct any questions to the Township Manager prior to the December 9th meeting to allow staff adequate time to review and respond.

DECEMBER 9, 2026

Anticipated Board consideration of the Final 2027 Budget.

DECEMBER 31, 2026

Statutory deadline for adoption.