

BETHEL TOWNSHIP, DELAWARE COUNTY
BOARD OF SUPERVISORS MEETING AGENDA
August 11th, 2026, 6:30 PM

PLEASE SILENCE ALL ELECTRONICS

Public Comment will be accepted and addressed throughout the meeting. To ensure all attendees have an opportunity to speak, each speaker is limited to three {3} minutes per topic. The time limit will be strictly enforced using the meeting timer. To speak on a topic, please approach the podium, and state your name and address for the record before beginning your comments.

AMENDED AGENDA

- I. CALL TO ORDER
 - a. Pledge of Allegiance
 - b. Disclosure of Recording Device
- II. PRESENTATION
 - a. Presentation by the Junior Supervisor regarding the proposed referendum to increase the library tax for the Rachel Kohl Library.
- III. APPROVAL OF MINUTES
 - a. Regular Meeting, July 14th, 2026.
- IV. TREASURER'S REPORT - Peter Barsz
 - a. Motion to accept the Treasurer's report, pay all bills, and release relevant escrows.
- V. REPORTS
 - a. Finance (CD)
 - i. 2025 Township Financial Audit and authorization to advertise summary.
 - ii. 2025 Tax Collector Audit.
 - b. Taxes (CD)
 - c. Public Safety:
 - i. Police (SD)
 - ii. Bethel Hose Co #1 (CD)
 - a. Consideration of Resolution 2026-33 approving eleven (11) applications for the Volunteer Service Tax Credit.
 - iii. EMS (GI)
 - iv. Emergency Management (GI)
 - d. Facilities and Maintenance:
 - i. Highway (GI)
 - a. **Motion to authorize Moor Construction to perform an emergency pipe repair on 3661 Marian Drive in an amount not to exceed \$18,495.00 subject to Solicitor review.**
 - ii. Buildings and Grounds (GI)
 - e. Board Reports:
 - i. Parks & Recreation (SD)
 - a. Motion to release the funds for America250 Freedom Fleet Showcase in an amount not to exceed \$5,000.00.
 - ii. Zoning Hearing (MJD)
 - iii. Planning Commission (GI)
 - a. Appointment to fill the Planning Commission Vacancy.
 - iv. Sewer Authority (MJD)
 - f. Education:

- i. Garnet Valley School Board (EM)
 - ii. Junior Supervisor (NG)
 - iii. Rachel Kohl Library (EM)
 - a. Consideration of Resolution 2026-34 authorizing the submission of a referendum question for the November 2026 General Election ballot to determine whether the library tax should be increased from .027 mills to .037 mills.
 - g. Manager's Report - William Addison
- VI. OLD BUSINESS
- VII. NEW BUSINESS
 - a. Motion to Ratify the Traffic Light replacement at the intersection of Foulk Road and Naamans Creek Road in an amount not to exceed \$72,000.00 subject to the solicitor's review.
- VIII. ANNOUNCEMENTS
 - a. The annual Corn Boil will be held on Sunday, August 23rd, from 4:00 PM to 8:00 PM at Bethel Springs Elementary School.
 - b. The last in the series of "Yoga in the Park" events is on Monday, August 24th, at 7:00 PM in John Adkinson Park.
 - c. Bethel Township's Paper Shredding and Drug Takeback Event is scheduled for Saturday, September 12th, from 9:00 AM to 11:00 AM behind the Myers Building.
- IX. ADJOURNMENT

The next Board of Supervisors Meeting is scheduled for Tuesday, September 8th, 2026, at 6:30 PM.



— RACHEL KOHL —
COMMUNITY LIBRARY

Library Tax Referendum

Rachel Kohl Community Library | Resolution No. 2026-33
Bethel Township Board of Supervisors | August 11, 2026

Should the Board Send a Proposed Library Tax Increase to Voters?



Resolution 2026-33 would put one question on the November ballot: raise the library tax from .027 mills to .037 mills, \$1.00 more per \$100,000 of assessed value.

Why an increase is being considered:



Use is high and rising

Circulation and programs are up. Digital content has not replaced physical use.



Funding falls short

Bethel funds the library below state guidance (\$5/resident/year).



Repairs are being deferred

Roof, HVAC, and restroom work is postponed while monthly repair costs continue.

The Library Is an Independent Nonprofit That Five Municipalities Fund Together

1979: Opened in a vacant closet at Concord Elementary School.

1981: Joined the Delaware County Library System; service area expanded to include Chadds Ford and Thornbury.

1989: Private donations plus a \$300,000 federal grant funded the Smithbridge Road building.



How it is governed

- Independent 501(c)(3), organized in 1979. The Township does not own or operate it.
- Serves **Bethel, Chadds Ford, Chester Heights, Concord, and Thornbury.**
- Trustee seats follow population: Concord 4, Bethel 2, and 1 each for the others.
- Bought its building from Concord Township in 2010; \$160,637 still owed at the end of 2023.

What Bethel provides

A dedicated Library Fund, budgeted at \$36,000 for 2026. That was 7% of the library's 2025 revenue. Concord provided 36%.

Use Is High Today and Higher Than It Was in 2017



234,822

Items circulated in 2025,
about 19,600 a month



40,000

Library visits in 2025



486

Programs held in 2025,
about 40 a month



10,369

Program attendance in
2025



Since 2017, Bethel circulation is up 25% and programming is up 58%.
The population of the five municipalities grew 37% over 20 years.

Bethel Residents Still Borrow More Physical Items Than E-Books



16,537

Physical items borrowed by
Bethel residents in 2020



11,651

E-books borrowed by the
same residents in the same
year



11.1

Items circulated per
resident served in 2025,
ahead of Radnor and
Haverford



2.95M

Items circulated
countywide in 2025, about
8,090 a day



Beyond borrowing and circulation, countywide in 2025, Delaware County Libraries recorded:

- 1,509,251 visits
- 120,590 public computer sessions
- 105,416 reference questions.

In-person use remains high.

Despite Heavy Use, Library Funding Falls Short



AC System

Costing \$600–\$1,800/mo in repairs on a system with obsolete parts: full replacement deferred.



Roof

Patch repairs running \$750–\$2,000/mo, in place of a full replacement.



Bathrooms

Public restrooms are non-functioning or need costly pipe repair and replacement.



The library has done what it can. It refinanced its mortgage and depends heavily on grants and fundraising. None of that enables repairing the roof, HVAC, or bathrooms.

Bethel Funds the Library at \$3.68 per Resident, Below the State's Guidance of \$5.00 per Resident

Pennsylvania ties additional state aid (Quality Libraries Aid) to a \$5 per resident threshold measured across the municipalities the library serves.

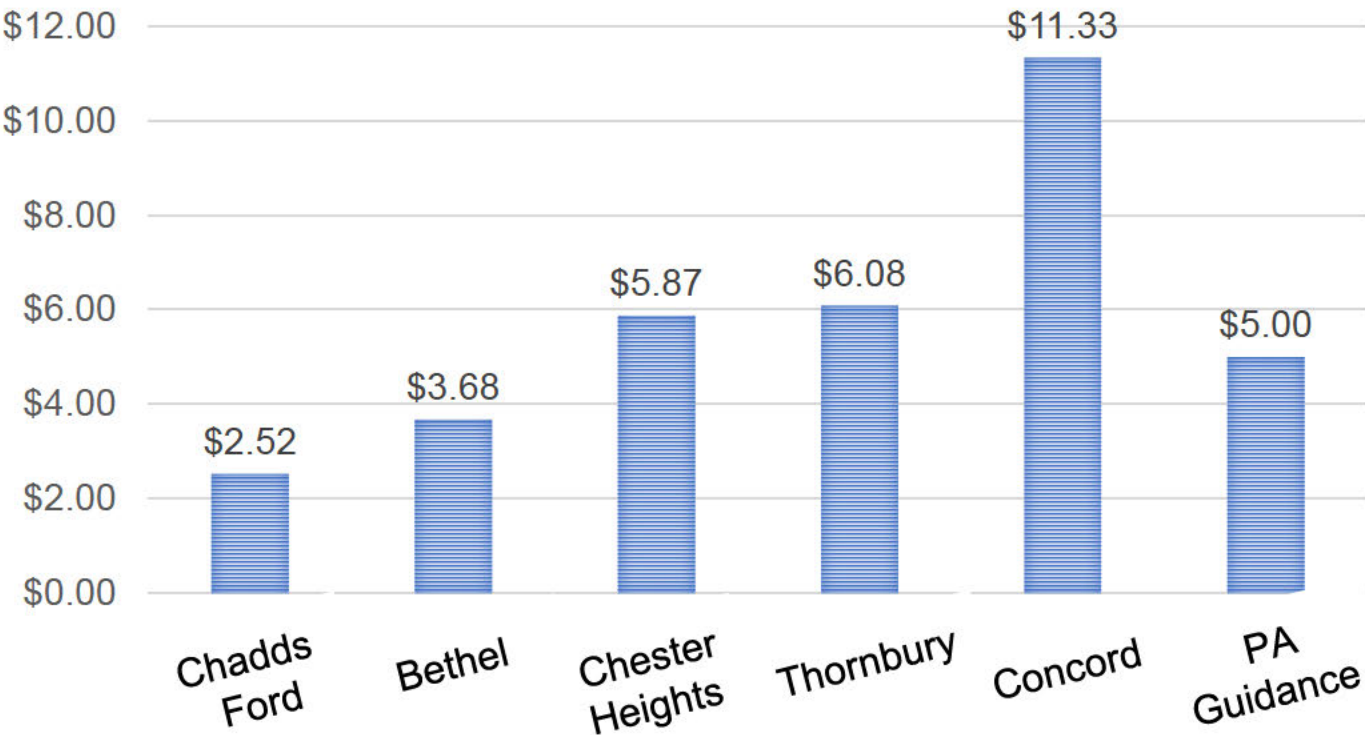
Bethel's library tax yields about \$3.68 per resident, leaving money on the table.



More Use than Support

Bethel provides about 12.5% of the five municipalities' support, and accounts for about 24% of their combined circulation.

Rachel Kohl Library Funding Per Resident, By Municipality, 2024



Sources: Resolution 2026-33 (\$3.68); RKCL Trustees, June 2026 (2024 figures); DCL 2025 Impact Report p. 34; DCL Municipal Per Capita Funding Profile 2020.

The Ask: \$1.00 More per \$100,000 of Assessed Value, About \$13,000 a Year

	Current	Proposed	Increase
Millage rate	0.027	0.037	0.010
Total revenue	~\$36,000	~\$49,000	~\$13,000
Average \$ / resident / year	\$3.68	\$5.00+	\$1.32
Cost per \$100,000 of assessed value	\$2.70	\$3.70	+\$1.00
Property assessed at \$250,000	\$6.75	\$9.25	+\$2.50
Property assessed at \$400,000	\$10.80	\$14.80	+\$4.00

Questions Before Tonight's Vote



Didn't voters already approve a library tax in 2006?

Yes, at .05 mills. The 2021 countywide reassessment legally required the Township to cut the rate to .027 mills so revenue stayed flat. This question asks voters to go above that level.



Why put this to voters?

Residents created this tax themselves by vote in 2006. The Library asked for a referendum so the residents could again decide on the library tax.



What if voters say no?

The library tax stays at 0.027 mills. The Board could still raise it later, though it would be doing so after voters said no.



Does this guarantee the additional state funding?

No. Every municipality the library serves has to reach \$5.00 per resident before the extra state aid is available. If Bethel residents vote "yes", one more municipality would still have to act.

Questions Residents Will Ask



Isn't library use declining now that everything is digital?

No. Circulation, visits, and programs are all above their 2017 levels. Bethel residents still borrowed more physical items than e-books in 2025.



Why isn't fundraising enough?

Local fundraising already supplies 33% of the library's revenue, its second-largest source. It covers operations. It has not been able to fund roof or HVAC replacement.



Does this fully fund the library?

No. It addresses deferred repairs and brings Bethel to the state's guidance level. The library will still rely on fundraising, grants, and county and state support.



Why should residents who don't use the library pay?

Most township services work that way: residents pay for fire, EMS, and parks whether or not they use them in a given year. Disagreement about that is another reason to put it on the ballot.

What Happens Next?

1



Library Trustees Presentation

Library Board of Trustees requests Bethel Township Board consider a referendum

June 9, 2026

2



Solicitor Proposes Language, Board Votes

Township Solicitor provides proposed ballot question wording. Bethel Township Board votes.

August 11, 2026

3



Filing with the County

The Resolution directs the Solicitor to file a certified copy with the Delaware County Bureau of Elections.

Deadline to be confirmed by the Solicitor

4



General Election

Bethel Township voters decide the referendum.

Nov 3, 2026

Proposed Language for the Vote

REFERENDUM QUESTION

“Do you favor increasing the annual tax on the assessed value of all taxable real property situated in Bethel Township from .027 mills to .037 mills to aid in maintaining the Rachel Kohl Community Library?”

EXPLANATORY STATEMENT

In 2006 voters in Bethel Township instituted an annual tax on the assessed value of all taxable real property situated in Bethel Township at the rate of .05 mills, which equates to \$5 per \$100,000 of assessed value, to support Rachel Kohl Community Library (the “Library Tax”). In 2021, when Delaware County reassessed the value of all taxable real estate, state law required the Township to reduce the Library Tax millage to .027 mills. At the current rate of .027 mills, the Library Tax costs \$2.70 per \$100,000 of assessed value annually. The purpose of the foregoing question is to determine whether the Township should increase the Library Tax to .037 mills. The proposed rate of .037 mills would cost \$3.70 per \$100,000 of assessed value, an increase of \$1.00 per \$100,000 per year. This would provide the Rachel Kohl Community Library (the “Library”) with a total tax revenue from Bethel Township of just over \$5.00 per resident in Bethel Township, which is the level required throughout Library’s service area to qualify for Quality Libraries Aid, a form of additional funding from the Commonwealth.

Sources

Township

- Resolution No. 2026-33, Township Solicitor's draft
- Bethel Township 2026 Adopted Budgets, adopted December 9, 2025.
<https://www.betheltwp.com/media/ArchiveCenter/Budget%20Meeting/2026/2026%20Approved%20Budget.pdf>

Delaware County Libraries

- Delaware County Libraries, 2025 Impact Report.
<https://www.delcolibraries.org/impact-report>
- Delaware County Libraries System's State Aided Libraries Municipal Per Capita Funding Profile, 2020. <https://www.kohllibrary.org/wp-content/uploads/2022/01/Municipal-Funding-2020.xls>

Library

- Rachel Kohl Community Library Board of Trustees, presentation to the Bethel Township Board of Supervisors, June 2026.
<https://www.youtube.com/watch?v=IHJDhvCd-Ng>
- Rachel Kohl Community Library, audited financial statements, year ended December 31, 2023.
<https://www.kohllibrary.org/wp-content/uploads/2025/02/RKCL-Audited-Financial-Statements-YE-12.31.2023-1.pdf>



Appendix

Supporting detail

Per-Resident Funding Across the Five Municipalities

PA Recommendation

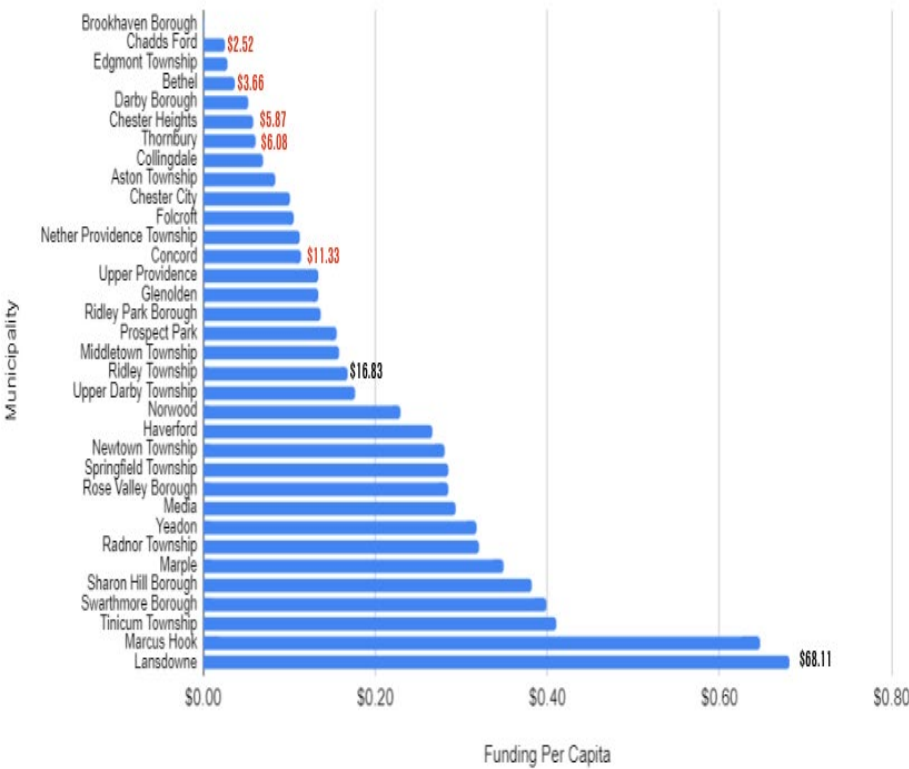
Pennsylvania recommends municipalities fund local libraries at about \$5.00 per resident.

Per resident, as reported by the Trustees (2024)

Chadds Ford	\$2.52
Bethel	\$3.68
Chester Heights	\$5.87
Thornbury	\$6.08
Concord	\$11.33

How Delaware County Municipalities Stack Up

Funding Per Capita vs. Municipality



Source: RKCL Trustees, June 2026. Bethel shown as \$3.68, the figure used in Resolution 2026-33; the Trustees reported \$3.66.

Funding Varies by Municipality

Bethel & Concord

Fund the Library through a dedicated annual millage set by referendum.

Chadds Ford

Has a referendum in place; Supervisors have rounded the contribution up as an extra appropriation.

Chester Heights & Thornbury

Provide direct cash appropriations set through their annual budgets.

Municipal Appropriations, 2016 vs. 2025 (\$)

Municipality	2016	2025	Change
Bethel	35,000	38,056	+8.7%
Chadds Ford	8,000	10,000	+25.0%
Chester Heights	10,000	17,000	+70.0%
Concord	178,004	192,801	+8.3%
Thornbury	30,000	42,000	+40.0%



Costs have risen 38.8% over the past 10 years.

Financial Summary, 2023–2025

	2023	2024	2025
Township Support	306,006	317,085	299,857
County / State Support	53,111	60,780	62,908
Fundraising Revenue	116,904	93,453	119,617
One-Time Grant Revenue	—	174,203	—
Library Operations Revenue	28,015	22,825	40,211
Other Revenue	5,199	—	—
Interest Income	13,222	14,089	16,027
Total Revenue	522,457	682,435	538,620
Total Expenses	473,767	502,576	534,841
Net Income / (Loss)	48,690	179,859	3,779
Net Income / (Loss) if Fundraising/Grant Not Received	(68,214)	(87,797)	(115,838)

Source: RKCL Trustees, June 2026.

Program Growth, 2017–2025

	2017	2018	2019	2020	2021	2022	2023	2024	2025	% Change
Adult	99	149	149	0	69	65	79	170	184	+85.9%
Youth	221	344	344	0	91	158	200	274	317	+43.4%
Total	320	493	493	0	160	223	279	444	501	+56.6%

Facility Improvements & Challenges



Improvements

- Expanded Children's Library; reconfigured space for tutoring and quiet study
- Replaced building siding (with township support)
- Kept the aging AC system running through interim repairs
- Improved fiscal management and reduced near-term financial risk since past insolvency concerns



Challenges

- Bathrooms non-functioning or need costly pipe repair/replacement
- Electricity costs have increased
- Main library area needs room separation per patron feedback
- Roof repairs run \$750–\$2,000/month*
- AC system costs \$600–\$1,800/month in repairs and needs full replacement (obsolete parts)



BETHEL TOWNSHIP
DELAWARE COUNTY
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GARNET VALLEY, PA 19060

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Board of Supervisors

Chuck Dennie, P.E., Chairman
Stephanie DerOhannessian, MB, Vice-Chairwoman
Giovanna Iacono, P.E., MBA
Michael J. Davey, Esq.
Dr. Eileen Ming, MPH, Sc.D.

www.betheltwp.com

The Regular Meeting of the BETHEL TOWNSHIP BOARD OF SUPERVISORS was held on Tuesday, July 14th, 2026, in the John L. Myers Building, 1092 Bethel Road, Garnet Valley, PA 19060.

BETHEL TOWNSHIP BOARD OF SUPERVISORS
July 14th, 2026

PRESENT:

Chuck Dennie, P.E., Chairman
Stephanie DerOhannessian, MB, Vice-Chairwoman
Dr. Eileen Ming, MPH, Sc.D., Supervisor
Michael Davey, Esq., Supervisor

William Addison, Township Manager
Michael Maddren, Esq., Solicitor
Matthew Houtmann, P.E., Engineer
Peter Barsz, Treasurer
Ed Plasha, Tax Collector

ABSENT:

Giovanna Iacono, P.E., MBA, Supervisor

OBSERVERS:

Approximately 22 citizens were in attendance.

The Regular July 14th, 2026, Board of Supervisors meeting convened at 6:30 PM.

Chairman Dennie welcomed residents and called the meeting to order at 6:30 PM. The Pledge of Allegiance was recited. Chairman Dennie requested everyone to please silence all electronic equipment and announced the presence of a recording device for

the purpose of minute-taking. The recording will be deleted once the minutes are approved at the following meeting. Chairman Dennie mentioned that the Township is livestreaming this meeting on its official YouTube channel. An executive session took place immediately prior to the meeting to discuss legal, real estate, and personnel matters.

APPROVAL OF MINUTES:

Motion to approve the minutes for the Board of Supervisors' Special Meeting held on May 28th, 2026.

PUBLIC COMMENT:

Dianne Smith, 1602 Wendy Way, expressed concerns regarding the content and format of the meeting minutes.

There was a discussion between the Board, Township Solicitor Michael Maddren, and Mrs. Smith. Solicitor Maddren explained that the meeting minutes are prepared in accordance with the Pennsylvania Sunshine Act and are intended to provide a record of official actions taken by the Board, not a verbatim transcript of the meeting.

Motion: On a motion by Vice-Chair DerOhannessian, seconded by Chairman Dennie, the Board approved the minutes of the Board of Supervisors' Special Meeting held on May 28, 2026, by a vote of 3-0-1, with Supervisor Ming abstaining.

Motion to approve the minutes for the Board of Supervisors' Regular Meeting held on June 9th, 2026.

Motion: On a motion by Vice-Chair DerOhannessian, seconded by Chairman Dennie, the Board approved the minutes of the Board of Supervisors' Regular Meeting held on June 9, 2026, by a vote of 3-0-1, with Supervisor Davey abstaining.

REPORTS:

TREASURER REPORT:

Peter Barsz, Township Treasurer, presented the June 2026 Treasurer's Report. Details by fund are included within the report, which is on record at the Township building and is available for public inspection.

The Board held a discussion with Peter Barsz, Township Treasurer, regarding the Treasurer's Report, including monthly revenues and expenditures. No official action was taken.

Motion to approve the Treasurer's Report, pay bills, and release all relevant escrows.

Motion: On a motion by Chairman Dennie, seconded by Vice-Chair DerOhannessian and carried unanimously, the Board approved the June 2026 Treasurer's Report and payment of all bills as presented.

FINANCE/AUDIT/TAXES:

Tax Collector Report: Chairman Dennie presented the June 2026 Tax Collector's Report. A copy of the full Tax Collector's Report is available at the Township building for public inspection.

Tax Collector Ed Plasha announced that he will hold in-person office hours Monday through Wednesday, August 24–26, from 5:15 PM to 5:45 PM at the Township Building.

PUBLIC SAFETY:

Police Department: Chief McCarthy presented the June 2026 Police Report. A full copy of the Police Report is available for public inspection at the Township building.

Motion to approve payment to Flashpoint Lighting in the amount of \$4,557.79 for the replacement of the RWB Allegiant emergency light bar and the associated center console circuit board.

Motion: On a motion by Vice-Chair DerOhannessian seconded by Chairman Dennie and carried unanimously, the Board approved the payment to Flashpoint Lighting in the amount of \$4,557.79 for the replacement of the RWB Allegiant emergency light bar and the associated center console circuit board.

Proclamation 2026- 08 - Corporal Chris Kimball.

Motion: On a motion by Vice-Chair DerOhannessian, seconded by Chairman Dennie, the Board approved Proclamation No. 2026-08 honoring Corporal Chris Kimball on a 3-0 vote. Supervisor Davey was absent during the vote.

Supervisor Davey exited the meeting at 6:50 PM and returned at 6:52 PM.

Proclamation 2026-09 - Police Officer Louis Vitali.

Motion: On a motion by Vice-Chair DerOhannessian, seconded by Supervisor Ming, and carried unanimously, the Board approved Proclamation No. 2026-09 honoring Police Officer Louis Vitali.

Bethel Hose Co. #1: Deputy Chief Small presented the June 2026 Fire Report. A copy of the full Fire Department Report is available at the Township building for public inspection.

Emergency Medical Services: Supervisor Ming presented a summary of the June 2026 Emergency Medical Services Report. A copy of the full Emergency Medical Services Report is available at the Township building for public inspection.

Emergency Management Coordinator: Supervisor Ming presented a summary of the June 2026 Emergency Management Report. A copy of the full Emergency Management Report is available at the Township building for public inspection.

FACILITIES AND MAINTENANCE:

Highway Department: Supervisor Ming presented a summary of the June 2026 Highway Report. A copy of the full Highway Department Report is available at the Township building for public inspection.

Building/Grounds: Supervisor Ming presented a summary of the June 2026 Building and Grounds Report. A copy of the full Building and Grounds Report is available at the Township building for public inspection.

BOARDS:

Parks and Recreation Board: Vice-Chair DerOhannessian presented the Parks & Recreation Report. A full copy of the report is available for public inspection at the Township building.

Discussion and possible action on Ordinance No. 246 repealing Chapter 44 of the Code of Bethel Township, establishing the Parks & Recreation Board.

The Board discussed the Township's social media accounts, including the potential deletion of the Parks and Recreation accounts

Motion: On a motion by Vice-Chair DerOhannessian, seconded by Supervisor Ming, and carried unanimously, the Board approved Ordinance No. 246 repealing Chapter 44 of the Code of Bethel Township, establishing the Parks and Recreation Board.

Chairman Dennie informed the Board that the Parks and Recreation Board and Liaison Vice-Chair DerOhannessian have discussed the possibility of installing lights at John Adkinson Park. Chairman Dennie stated that he wanted to be transparent and make the Board aware that this topic was being discussed. No action was taken.

Zoning Hearing Board: Supervisor Davey reported that the Zoning Hearing Board did not meet in June. The next Zoning Hearing Board meeting is scheduled for Wednesday, July 22, at 7:00 PM.

Planning Commission: Vice-Chair DerOhannessian reported that the Planning Commission did not hold a meeting this month due to applicants not being prepared. The next Planning Commission meeting is scheduled for Wednesday, August 5, at 7:00 p.m.

Sewer Authority: Supervisor Davey presented the Sewer Authority Report. A copy of the full Sewer Authority Report is available at the Township building for public inspection.

EDUCATION:

Garnet Valley School District: Supervisor Ming presented a summary of the Garnet Valley School District report. A copy of the full Garnet Valley School District Report is available at the Township building for public inspection.

Junior Supervisor Gulati reported on events within the school district, including student achievements and upcoming activities.

Rachel Kohl Library: Supervisor Ming presented a summary of the Rachel Kohl Library report. A copy of the full Rachel Kohl Library Report is available at the Township building for public inspection.

TOWNSHIP MANAGER'S REPORT:

Dr. William Addison read the June 2026 Manager's Report. A copy of the full Manager's Report is available at the Township building for public inspection.

NEW BUSINESS:

Discussion and possible award of a contract to perform the 2026 Road Program.

Township Engineer Matt Houtmann provided a brief overview of the 2026 Road Program and reviewed the proposals received from potential contractors. Mr. Houtmann presented the bid breakdown between AF Damon and Moore Brothers and noted that Moore Brothers submitted a bid in the amount of \$178,784.00 which came in lower than the projected price.

The Board discussed with Township Engineer Matt Houtmann that any homeowners affected by the 2026 Road Program who wish to take advantage of the Township's contract pricing for required curb repairs may engage directly with Moore Brothers. Any such work shall be at the homeowner's sole expense, and the Township will not require homeowners to move forward with the work.

Motion: On a motion by Chairman Dennie, seconded by Vice-Chair DerOhannessian and carried unanimously, the Board awarded the 2026 road Program Contract to Moore Brothers on an amount not to exceed \$178,784.00.

Motion to discuss and take action to approve the renewal of a one-year Crime policy with Arthur J. Gallagher Risk Management Services, LLC, effective August 10, 2026, through May 1, 2027, subject to the solicitor's review.

The Board discussed with Dr. Addison the Crime Policy premium, including the reason for the lower premium and whether any concerns exist regarding policy coverage.

Motion: On a motion by Chairman Dennie, seconded by Vice-Chair DerOhannessian and carried unanimously, the Board approved the renewal of a one-year Crime policy with Arthur J. Gallagher Risk Management Services, LLC, effective August 10, 2026, through May 1, 2027, subject to the solicitor's review.

Motion to approve payment in the amount of \$4,922.50 to Opdenaker, Inc. for trash and recycling services provided in connection with the Bethel Township E-Recycling Event held on June 13, 2026.

Motion: On a motion by Vice-Chair DerOhannessian, seconded by Chairman Dennie and carried unanimously, the Board approved the payment in the amount of \$4,922.50 to Opdenaker, Inc. for trash and recycling services provided in connection with the Bethel Township E-Recycling Event held on June 13, 2026.

Authorization to codify Ordinance No. 245 with General Code, in an amount not to exceed \$815.00.

Motion: On a motion by Chairman Dennie, seconded by Vice-Chair DerOhannessian and carried unanimously, the Board approved the codification of Ordinance No. 245 with General Code, in an amount not to exceed \$815.00.

Authorization to enter a stipulation to settle Rustle v. Norton, et al, ordering the correction of errors in the legal descriptions in the deeds and mortgages for 1409 Colonial Drive, 1413 Colonial Drive and 2150 Springhouse Hollow.

Motion: On a motion by Supervisor Ming, seconded by Chairman Dennie and carried unanimously, the Board authorized the Solicitor to enter a stipulation to settle Rustle v. Norton, et al, ordering the correction of errors in the legal descriptions in the deeds and mortgages for 1409 Colonial Drive, 1413 Colonial Drive and 2150 Springhouse Hollow.

ANNOUNCEMENTS:

Vice-Chair DerOhannessian provided the following announcements.

Bethel Township is pleased to announce the receipt of a \$10,000 PECO Green Region Grant to support improvements at Shaffer Preserve. This grant represents another successful investment in the Township's parks and open space system and will fund enhancements that preserve the natural character of the property while improving accessibility, visitor experience, and the overall quality of this valuable community asset.

The Board held a discussion regarding the intent of the grant and the proposed use of the \$10,000 in grant funds.

Bethel Township Parks and Recreation is excited to introduce Yoga in the Park on the 2nd and 4th Mondays of July and August (July 13, July 27, August 10, August 24). Yoga will begin at 7:00 PM in John Adkinson Park.

Bethel Township Parks and Recreation is preparing for the annual Corn Boil, which will be held on Sunday, August 23, at 4:00 PM. Volunteers are always appreciated. If you are interested in assisting with the event, please contact Amber by email at admin.assist@betheltwp.com

PUBLIC COMMENT:

Kathleen Toomey, 1453 Bethel Road, expressed concerns regarding comments made at a previous meeting concerning another resident. No board action was taken. She also voiced her support for Shaffer Preserve.

Fran Bohner, 1481 Bethel Road, expressed concerns regarding the same matters raised by Kathleen Toomey and thanked the Board of Supervisors for their service and the work they do for the Township.

ADJOURNMENT:

On a motion by Chairman Dennie seconded by Supervisor Davey and carried unanimously, the meeting was adjourned at 7:30 PM.

The next Regular Board of Supervisors meeting will be held on Tuesday, August 11th, 2026, at 6:30 PM.

Respectfully submitted,

Rebecca Crowley



**Bethel Township Board of Supervisors
Regular Meeting
August 11, 2026**

1. The Treasurer's report and accompanying financial information for the month ending July 31, 2026, is attached:
 - a. Cash on hand for all the various funds total \$6,843,681.78 at July 31, 2026, versus \$7,131,832.21 at July 1, 2026, reflecting a decrease of (\$288,150.43) for the month.
 - b. The Township cash balance at July 31, 2026, is down \$28,132.16 versus July 31, 2025 (\$6,843,681.78 versus \$6,871,813.94 respectively).
 - c. Details by fund are included within the Treasurer's Report.
2. General Fund Profit & Loss - Budget versus Actual – Months of January through July Actual versus Months of January through July Budget is attached, with the following information of note:
 - a. Unadjusted net income for the seven months was \$470,198.32 versus budgeted net income (\$177,223.30), reflecting a positive budget variance of \$647,421.62.
 - b. Unadjusted total income for the seven months was \$1,888,250.46 versus budgeted income of \$1,882,820.00, reflecting a positive budget variance of \$5,430.46.
 - c. Unadjusted total expenses for the seven months was \$1,418,052.14 versus budgeted expenses of \$2,060,043.30, reflecting a positive budget variance of \$641,991.16.
3. General Fund income and expense accounts with significant (\$5,000.00 or greater) positive and or (negative) variances at July 31, 2026, include:
 - a. Revenue
 - i. Real Estate Taxes – \$29,034.74
 - ii. Real Estate Transfer Taxes – \$38,438.04
 - iii. Cable TV Franchise Fees – (\$5,102.67)
 - iv. PECO Green Region Grant – \$10,000.00
 - v. Recycling – Act 101 Grant – (\$5,000.00)
 - vi. Green Ways Grant - (\$177,000.00)
 - vii. PennDot Green Light Go – \$25,186.65
 - viii. Engineering Fee / Legal – Reimb. – (\$34,521.28)
 - ix. Prem./FinSub./LandDev. – \$5,765.00

- x. Building Permits - \$70,233.61
- xi. Electrical Permits - \$8,408.38
- xii. Recreational Fee in Lieu - (\$8,750.00)
- xiii. Misc Property Sales – \$34,450.00

b. Expenditures –

- i. Audit – \$15,700.00
- ii. Legal Services – Reimbursable - \$9,760.00
- iii. Admin Asst - \$5,143.40
- iv. Admin – Other Benefits - \$23,933.00
- v. Computer/Technology Expense - \$9,217.87
- vi. Engineering Reimbursable – \$15,146.01
- vii. Building Repairs & Maintenance - \$5,513.39
- viii. Shaffer Property Maintenance - \$42,139.00
- ix. DCNR CCP Grant Expenses - \$175,792.50
- x. Capital Expenditures - \$75,835.00
- xi. Police Department – \$90,279.72
- xii. Outside Code Inspector – \$13,973.00
- xiii. Payroll Highway Foreman - \$49,585.00
- xiv. Payroll Road Crew - \$10,708.67
- xv. Payroll Winter Maintenance – (\$5,212.52)
- xvi. Hwy – Health Ins & Other Benefits - \$9,629.15
- xvii. Hwy – Capital Expenditures - \$17,500.00
- xviii. Hwy – Maint. & Repair of Roads- \$20,000.00
- xix. Parks & Rec Park Development - \$14,585.00

4. Liquid Fuels Fund Profit & Loss – Budget versus Actual – Months of January through July Actual versus Months of January through July Budget is attached, with the following information of note:
 - a. Unadjusted net income for the seven months was \$209,633.55 versus budgeted net income of \$39,075.40 reflecting a positive budget variance of \$170,558.15.
 - b. Unadjusted total income for the seven months was \$329,357.86 versus budgeted income of \$398,536.40, reflecting a negative budget variance of (\$69,178.54).
 - c. Unadjusted total expenses for the seven months was \$119,724.31 versus budgeted expenses of \$359,461.00, reflecting a positive budget variance of \$239,736.69.

5. Liquid Fuels Fund income and expense accounts with significant (\$5,000.00 or greater) positive and or (negative) variances at July 31, 2026, include:
 - a. Revenue
 - i. Liquid Fuels Fund Interest - \$5,230.53
 - ii. Liquid Fuels Tax Revenue - \$5,672.93
 - iii. Liquid Fuels Carry Forward Revenue – (\$80,082.00)

- b. Expenditures –
 - i. LF Capital Purchases - \$35,000.00
 - ii. Salt & Snow Removal – (\$10,939.93)
 - iii. Traffic Signal Maint. & Repairs - \$5,697.15
 - iv. Road Program - \$200,000.00
- 6. Trash Fund Profit & Loss – Budget versus Actual – Months of January through July Actual versus Months of January through July Budget is attached, with the following information of note:
 - a. Unadjusted net income for the seven months was \$560,388.17 versus budgeted net income of \$516,407.00, reflecting a positive budget variance of \$43,981.17.
 - b. Unadjusted total income for the seven months was \$1,241,627.21 versus budgeted income of \$1,226,708.00 reflecting a positive budget variance of \$14,919.21.
 - c. Unadjusted total expenses for the seven months was \$681,239.04 versus budgeted expenses of \$710,301.00, reflecting a positive budget variance of \$29,061.96.
- 7. Trash Fund income and expense accounts with significant (\$5,000.00 or greater) positive and or (negative) variances at July 31, 2026, include:
 - a. Revenue -
 - i. Solid Waste Collection & Disposal - \$8,584.00
 - b. Expenditures –
 - i. Solid Waste Collection & Disposal – \$127,337.18
 - ii. Recycling Expense – (\$107,298.32)
 - iii. County Tipping Fees – \$11,760.60
- 8. EMS Fund Profit & Loss – Budget versus Actual – Months of January through July Actual versus Months of January through July Budget is attached, with the following information of note:
 - a. Unadjusted net income for the seven months was \$212,046.53 versus budgeted net income of \$219,230.00, reflecting a negative budget variance of (\$7,183.47).
 - b. Unadjusted total income for the seven months was \$497,006.53 versus budgeted income of \$507,000.00 reflecting a negative budget variance of (\$9,993.47).
 - c. Unadjusted total expenses for the seven months was \$284,960.00 versus budgeted expenses of \$287,770.00, reflecting a positive budget variance of \$2,810.00.
- 9. EMS Fund income and expense accounts with significant (\$5,000.00 or greater) positive and or (negative) variances at July 31, 2026, include:
 - a. Revenue –
 - i. EMS Taxes – (\$13,677.82)
 - b. Expenditures – N/A

BETHEL TOWNSHIP

Treasurers Report for the Period Ended July 31, 2026

Meeting Date - August 11, 2026

GENERAL FUND

BEGINNING BALANCE				\$4,076,451.24
Cash Receipts	\$252,074.23			
Expenditures		\$443,361.94		
ENDING BALANCE				\$3,885,163.53

FIRE FUND

BEGINNING BALANCE				\$347,951.23
Cash Receipts	\$2,541.98			
Expenditures		\$0.00		
ENDING BALANCE				\$350,493.21

EMS FUND

BEGINNING BALANCE				\$596,446.09
Cash Receipts	\$63,053.35			
Expenditures		\$96,100.00		
ENDING BALANCE				\$563,399.44

TRASH FUND

BEGINNING BALANCE				\$1,052,117.35
Cash Receipts	\$181,994.08			
Expenditures		\$263,288.97		
ENDING BALANCE				\$970,822.46

LIBRARY FUND

BEGINNING BALANCE				\$2,289.22
Cash Receipts	\$471.59			
Expenditures		\$0.00		
ENDING BALANCE				\$2,760.81

STATE FUND (Liquid Fuels Account)

BEGINNING BALANCE				\$864,417.12
Cash Receipts	\$2,687.70			
Expenditures		\$1,797.92		
ENDING BALANCE				\$865,306.90

ESCROW FUND

BEGINNING BALANCE				\$192,159.96
Cash Receipts	\$16,342.97			
Expenditures		\$2,767.50		
ENDING BALANCE				\$205,735.43

ARPA FUND

BEGINNING BALANCE				\$0.00
Cash Receipts	\$0.00			
Expenditures		\$0.00		
ENDING BALANCE				\$0.00

TOTAL BALANCE

BEGINNING BALANCE				\$7,131,832.21
Cash Receipts	\$519,165.90			
Expenditures		\$807,316.33		
ENDING BALANCE				\$6,843,681.78

TREASURERS REPORT TRANSACTIONS

July 2026

General Fund	Beginning	Deposits	Disbursements	Ending	Jul-25	Interest
Fulton Checking	\$101,343.06	\$124,847.57	\$200,329.07	\$25,861.56	\$106,679.49	\$72.76
PLGIT Prime	\$3,132,585.33	\$9,821.28	\$75,000.00	\$3,067,406.61	\$2,147,470.95	\$9,821.28
PLGIT Class	\$62,534.96	\$184.72	\$0.00	\$62,719.68	\$1,135,679.21	\$184.62
PLGIT Term	\$0.00	\$0.00	\$0.00	\$0.00	\$200,000.00	\$0.00
Payroll Checking	\$57,115.28	\$105,007.63	\$160,685.58	\$1,437.33	\$2,007.90	\$7.63
Fee in Lieu Fulton Checking	\$1,019.62	\$0.74	\$0.00	\$1,020.36	\$1,010.64	\$0.74
Fee in Lieu PLGIT Prime	\$259,793.54	\$826.01	\$0.00	\$260,619.55	\$150,746.62	\$826.01
Fee in Lieu PLGIT Class	\$15.20	\$0.04	\$0.00	\$15.24	\$3.46	\$0.04
ZHB Account	\$7,899.56	\$5.70	\$0.00	\$7,905.26	\$9,050.51	\$5.70
Police Forfeiture	\$1,497.68	\$1.08	\$0.00	\$1,498.76	\$1,484.47	\$1.08
Grant Account Fulton Checking	\$21,489.61	\$10,018.45	\$7,347.29	\$24,160.77	\$28,925.36	\$18.45
Grant PLGIT Prime	\$231,671.50	\$736.60	\$0.00	\$232,408.10	\$0.00	\$736.60
Grant PLGIT Class	\$27,739.42	\$81.94	\$0.00	\$27,821.36	\$151,345.70	\$81.94
Parks, Rec, Open Space Fulton	\$1,463.54	\$1.06	\$0.00	\$1,464.60	\$1,460.63	\$1.06
Parks, Rec, Open Space PLGIT	\$170,282.94	\$541.41	\$0.00	\$170,824.35	\$164,251.64	\$541.41
	\$4,076,451.24	\$252,074.23	\$443,361.94	\$3,885,163.53	\$4,100,106.58	\$12,299.32
Fire Fund						
Fulton Checking	\$24,927.37	\$1,514.93	\$0.00	\$26,442.30	\$17,517.55	\$18.41
PLGIT Prime	\$323,020.97	\$1,027.04	\$0.00	\$324,048.01	\$266,837.04	\$1,027.04
PLGIT Class	\$2.89	\$0.01	\$0.00	\$2.90	\$2.78	\$0.01
	\$347,951.23	\$2,541.98	\$0.00	\$350,493.21	\$284,357.37	\$1,045.46
EMS Fund						
Fulton Checking	\$34,506.53	\$61,368.43	\$41,100.00	\$54,774.96	\$14,783.12	\$86.59
PLGIT Prime	\$561,939.56	\$1,684.92	\$55,000.00	\$508,624.48	\$522,245.85	\$1,684.92
	\$596,446.09	\$63,053.35	\$96,100.00	\$563,399.44	\$537,028.97	\$1,771.51
Trash Fund						
Fulton Checking	\$45,283.09	\$179,088.89	\$103,288.97	\$121,083.01	\$21,903.10	\$70.89
PLGIT Prime	\$1,006,834.26	\$2,905.19	\$160,000.00	\$849,739.45	\$905,635.78	\$2,905.19
	\$1,052,117.35	\$181,994.08	\$263,288.97	\$970,822.46	\$927,538.88	\$2,976.08
Library Fund						
Fulton Checking	\$2,289.22	\$471.59	\$0.00	\$2,760.81	\$1,189.27	\$1.78
State Fund (Liquid Fuels)						
Fulton Checking	\$24,481.99	\$17.13	\$1,797.92	\$22,701.20	\$43,808.39	\$17.13
PLGIT Prime	\$839,932.01	\$2,670.56	\$0.00	\$842,602.57	\$798,436.65	\$2,670.56
PLGIT Class	\$3.12	\$0.01	\$0.00	\$3.13	\$3.01	\$0.01
	\$864,417.12	\$2,687.70	\$1,797.92	\$865,306.90	\$842,248.05	\$2,687.70
Escrow Disbursement Account						
Fulton Checking	\$192,159.96	\$16,342.97	\$2,767.50	\$205,735.43	\$179,341.16	\$142.97
ARPA Account						
Fulton Checking	\$0.00	\$0.00	\$0.00	\$0.00	\$1.74	\$0.00
PLGIT Prime	\$0.00	\$0.00	\$0.00	\$0.00	\$1.92	\$0.00
	\$0.00	\$0.00	\$0.00	\$0.00	\$3.66	\$0.00
Total	\$7,131,832.21	\$519,165.90	\$807,316.33	\$6,843,681.78	\$6,871,813.94	\$20,924.82
		Interest				
Fulton		\$445.19				
PLGIT Prime		\$20,213.01				
PLGIT Class		\$266.62				
		\$20,924.82				

Bethel Township

Treasurer's Report

As of July 31, 2026

Type	Date	Num	Name	Memo	Debit	Credit	Balance
100.100 - Republic General Fund							
Transfer	07/01/2026			Funds Transfer			101,343.06
Check	07/03/2026	EE.401a	MG Trust	PPE07032026	6,364.79		107,707.85
Check	07/03/2026	ER 457b	MG Trust	PPE 070326		1,476.61	106,231.24
Transfer	07/07/2026			Funds Transfer- Deposited into GF - should be Grant		966.00	105,265.24
Bill Pmt -Check	07/14/2026	1434	21st Century Media - Philly Cluster	AD# 2815609		10,000.00	95,265.24
Bill Pmt -Check	07/14/2026	1435	All Event Party Rentals	2026 Corn Boil - Tents and tables		389.16	94,876.08
Bill Pmt -Check	07/14/2026	1436	Arthur J. Gallagher Risk Mgmt. Serv, Inc.	A/C# BETHTOW-03		2,268.62	92,607.46
Bill Pmt -Check	07/14/2026	1437	Barsz Gowie Amon & Fultz, LLC	Inv# 26-53203		9,284.90	83,322.56
Bill Pmt -Check	07/14/2026	1438	Brandywine Vet Hospital			2,495.50	80,827.06
Bill Pmt -Check	07/14/2026	1439	Catania Engineering, Inc	May 2026 Services Invoices		300.00	80,527.06
Bill Pmt -Check	07/14/2026	1440	Chester Water Authority (96 hydrants)	A/C# 02052078392		7,349.50	73,177.56
Bill Pmt -Check	07/14/2026	1441	Chester Water Authority (Garnet Ridge)	A/C# 02815078393		3,702.60	69,474.96
Bill Pmt -Check	07/14/2026	1442	Chester Water Authority (water usage)	A/C# 02052010920		129.20	69,345.76
Bill Pmt -Check	07/14/2026	1443	Colwyn Borough	#20230807M2323		169.44	69,176.32
Bill Pmt -Check	07/14/2026	1444	Commonwealth of Pennsylvania	Inv# 1474855		116.00	69,060.32
Bill Pmt -Check	07/14/2026	1445	Delaware County Public School Health Care			500.00	68,560.32
Bill Pmt -Check	07/14/2026	1446	FedEx	Inv# 9-342-13786		4,943.94	63,616.38
Bill Pmt -Check	07/14/2026	1447	Flashpoint Lighting	Inv# 83-2026-01		6.01	63,610.37
Bill Pmt -Check	07/14/2026	1448	G. D. Houtman & Sons, Inc	July 2026		4,557.79	59,052.58
Bill Pmt -Check	07/14/2026	1449	Garage Doors By Sage, LLC	BTHLTWNSHP26-2		6,300.00	52,752.58
Bill Pmt -Check	07/14/2026	1450	Garnet Ford, Inc.	Inv# 18669		1,966.55	50,786.03
Bill Pmt -Check	07/14/2026	1451	Health Mats Company	Inv# 56020		130.74	50,655.29
Bill Pmt -Check	07/14/2026	1452	Janet M. Goldhahn	Invoice dated 06.17.2026 Senior Citizens meetings		159.32	50,495.97
Bill Pmt -Check	07/14/2026	1453	Joanne Laaken	Inv# 863918		87.49	50,408.48
Bill Pmt -Check	07/14/2026	1454	KDI, Inc	Inv# 1511370		1,100.00	49,308.48
Bill Pmt -Check	07/14/2026	1455	Kilkenny Law, LLC			571.23	48,737.25
Bill Pmt -Check	07/14/2026	1456	LexisNexis	Inv# 48923583		87.50	48,649.75
Bill Pmt -Check	07/14/2026	1457	Murphy Maddren Ltd.			257.90	48,391.85
Bill Pmt -Check	07/14/2026	1458	Norma Gerrity, RPR	ZHB 1.28.2026		5,123.16	43,268.69
Bill Pmt -Check	07/14/2026	1459	Port A Bowl Restroom Co			280.00	42,988.69
Bill Pmt -Check	07/14/2026	1460	Stephen J. Wasylyszyn, PLS	Services June 2026		345.00	42,643.69
Bill Pmt -Check	07/14/2026	1461	United Inspections, Inc.	June Services		1,572.50	41,071.19
Bill Pmt -Check	07/14/2026	1462	United Tire & Service of Concordville			575.00	40,496.19
Bill Pmt -Check	07/14/2026	1463	Wiggins Shredding, Inc	Document shredding services		1,117.27	39,378.92
Transfer	07/14/2026			Funds Transfer		106.46	39,272.46
Transfer	07/14/2026			Funds Transfer	75,000.00		114,272.46
Bill Pmt -Check	07/15/2026	ACH	Constellation New Energy, Inc.	Inv#737117165101		55,000.00	59,272.46
Bill Pmt -Check	07/15/2026	ACH	PECO			1,089.64	58,182.82
Bill Pmt -Check	07/15/2026	ACH	Veolia (Suez Water) Bethel	Acct# 02905923240000		669.32	57,513.50
Bill Pmt -Check	07/16/2026	ACH	De Lage Landen			4,351.75	53,161.75
Bill Pmt -Check	07/16/2026	ACH	FULTON BANK VISA Community Card			371.47	52,790.28
Bill Pmt -Check	07/16/2026	ACH	Ready Refresh (Admin)	Inv #26F0440033462		11,375.76	41,414.52
Bill Pmt -Check	07/16/2026	ACH	Ready Refresh (Police)	A/C# 0440033421		19.46	41,395.06
Bill Pmt -Check	07/16/2026	ACH	Verizon, Inc	A/C# 654854208000181		24.45	41,370.61
Bill Pmt -Check	07/16/2026	ACH	WEX Bank Inc -Wawa	PD Fuel - Invoice 113534712		100.52	41,270.09
Bill Pmt -Check	07/16/2026	ACH	Wex Bank Inc./Exxon Mobil - PD	369-673-945-1		1,128.30	40,141.79
Check	07/17/2026	ER 457b	MG Trust	PPE 071726		1,847.73	38,294.06
Check	07/17/2026	EE.401a	MG Trust	PPE07172026		990.90	37,303.16
Deposit	07/20/2026			Deposit		1,513.80	35,789.36
Deposit	07/21/2026			Deposit	13,776.46		49,565.82
Bill Pmt -Check	07/21/2026	ACH	AT&T Mobility/FirstNet	287288808713	23,808.91		73,374.73
General Journal	07/23/2026	Returned CK		Returned Check #1002 - Use & Occupancy		729.58	72,645.15
Transfer	07/28/2026			Funds Transfer		100.00	72,545.15
Deposit	07/29/2026			Deposit		50,000.00	22,545.15
Deposit	07/29/2026			Deposit	5,175.00		27,720.15
Check	07/31/2026	ER 457b	MG Trust	PPE 073126			28,369.80
Check	07/31/2026	EE.401a	MG Trust	PPE07312026	649.65		27,435.00
Bill Pmt -Check	07/31/2026	ACH	Ready Refresh (Admin)	Inv #56G0440033462		934.80	25,943.52
Bill Pmt -Check	07/31/2026	ACH	Ready Refresh (Police)	A/C# 0440033421		1,491.48	25,924.06
Bill Pmt -Check	07/31/2026	ACH	United Concordia			19.46	25,904.60
Deposit	07/31/2026			Interest		115.80	25,788.80
Total 100.100 - Republic General Fund					72.76		25,861.56
					124,847.57	200,329.07	25,861.56

Bethel Township

Treasurer's Report

As of July 31, 2026

Type	Date	Num	Name	Memo	Debit	Credit	Balance
105.100 - Republic Bank Payroll Fund							
General Journal	07/03/2026	PR 070326		PR 07 03 2026			57,115.28
General Journal	07/03/2026	PR 070326		PR 07 03 2026		40,776.37	16,338.91
Transfer	07/14/2026			Funds Transfer		14,738.96	1,599.95
General Journal	07/17/2026	PR 071726		PR 07 17 2026	55,000.00		56,599.95
General Journal	07/17/2026	PR 071726		PR 07 17 2026		39,701.67	16,898.28
Transfer	07/28/2026			Funds Transfer		14,387.34	2,510.94
General Journal	07/31/2026	PR 073126		PR 07 31 2026	50,000.00		52,510.94
General Journal	07/31/2026	PR 073126		PR 07 31 2026		37,258.61	15,252.33
Deposit	07/31/2026			Interest		13,822.63	1,429.70
					7.63		1,437.33
Total 105.100 - Republic Bank Payroll Fund					105,007.63	160,685.58	1,437.33
107.500 - Republic Zoning Hearing Board							
Deposit	07/31/2026			Interest	5.70		7,899.56
							7,905.26
Total 107.500 - Republic Zoning Hearing Board					5.70	0.00	7,905.26
108.500 - Republic - Police Forfeiture Ac							
Deposit	07/31/2026			Interest	1.08		1,497.68
							1,498.76
Total 108.500 - Republic - Police Forfeiture Ac					1.08	0.00	1,498.76
109.000 - Republic - Fee in Lieu							
Deposit	07/31/2026			Interest	0.74		1,019.62
							1,020.36
Total 109.000 - Republic - Fee in Lieu					0.74	0.00	1,020.36
110.000 - Parks, Rec & Open Space Grants							
Deposit	07/31/2026			Interest	1.06		1,463.54
							1,464.60
Total 110.000 - Parks, Rec & Open Space Grants					1.06	0.00	1,464.60
111.000 - PLGIT - General Fund Prime							
Transfer	07/14/2026			Funds Transfer			3,132,585.33
Deposit	07/31/2026			Interest		75,000.00	3,057,585.33
					9,821.28		3,067,406.61
Total 111.000 - PLGIT - General Fund Prime					9,821.28	75,000.00	3,067,406.61
111.100 - PLGIT - General Fund Class							
Deposit	07/31/2026			Interest	184.72		62,534.96
							62,719.68
Total 111.100 - PLGIT - General Fund Class					184.72	0.00	62,719.68
112.000 - PLGIT - Fee in Lieu Prime							
Deposit	07/31/2026			Interest	826.01		259,793.54
							260,619.55
Total 112.000 - PLGIT - Fee in Lieu Prime					826.01	0.00	260,619.55
112.100 - PLGIT - Fee in Lieu Class							
Deposit	07/31/2026			Interest	0.04		15.20
							15.24
Total 112.100 - PLGIT - Fee in Lieu Class					0.04	0.00	15.24
114.000 - PLGIT-Parks,Rec,OpenSpacePRIME							
Deposit	07/31/2026			Interest	541.41		170,282.94
							170,824.35
Total 114.000 - PLGIT-Parks,Rec,OpenSpacePRIME					541.41	0.00	170,824.35
115.000 - Fulton Grant Fund							
Transfer	07/01/2026			Funds Transfer			21,489.61
Transfer	07/07/2026			Funds Transfer		6,364.79	15,124.82
Bill Pmt -Check	07/14/2026	1018	Chester Valley Engineers	Job# 22325-0000 Inv# 6912	10,000.00		25,124.82
Deposit	07/31/2026			Interest		982.50	24,142.32
					18.45		24,160.77
Total 115.000 - Fulton Grant Fund					10,018.45	7,347.29	24,160.77

Bethel Township
Treasurer's Report

As of July 31, 2026

Type	Date	Nun	Name	Memo	Debit	Credit	Balance
116.000 - PLGIT- Grant Prime							231,671.50
Deposit	07/31/2026			Interest	736.60		232,408.10
Total 116.000 - PLGIT- Grant Prime					736.60	0.00	232,408.10
116.100 - PLGIT - Grant Class							27,739.42
Deposit	07/31/2026			Interest	81.94		27,821.36
Total 116.100 - PLGIT - Grant Class					81.94	0.00	27,821.36
TOTAL					252,074.23	443,361.94	3,885,163.53

**Bethel Township Liquid Fuels Fund
Treasurer's Report**

As of July 31, 2026

Type	Date	Num	Name	Memo	Debit	Credit	Balance
104.100 - PLGIT - Liquid Fuels Class							
Deposit	07/31/2026			Interest	0.01		3.12
							3.13
Total 104.100 - PLGIT - Liquid Fuels Class					0.01	0.00	3.13
104.000 - PLGIT - Liquid Fuels Prime							
Deposit	07/31/2026			Interest	2,670.56		839,932.01
							842,602.57
Total 104.000 - PLGIT - Liquid Fuels Prime					2,670.56	0.00	842,602.57
103.000 - Republic Highway Fund							
Bill Pmt -Check	07/14/2026	1054	Charles A. Higgins & Sons, Inc.				24,481.99
Bill Pmt -Check	07/15/2026	ACH	PECO, Inc	A/C# 01470-95163		350.00	24,131.99
Bill Pmt -Check	07/16/2026	ACH	Fulton Bank Visa Community Card			295.35	23,836.64
Bill Pmt -Check	07/16/2026	ACH	WEX Bank	Inv#113545560		827.64	23,009.00
Bill Pmt -Check	07/16/2026	ACH	Wex Bank inc./ExxonMobil - HWY	A/C# 369-673-884-2		231.88	22,777.12
Deposit	07/27/2026			Interest		93.05	22,684.07
					17.13		22,701.20
Total 103.000 - Republic Highway Fund					17.13	1,797.92	22,701.20
TOTAL					2,687.70	1,797.92	865,306.90

Bethel Township Fire Fund
Treasurer's Report
As of July 31, 2026

Type	Date	Num	Name	Memo	Debit	Credit	Balance
103.000 - Republic Bank Fire Fund							
Deposit	07/21/2026			Deposit	1,496.52		24,927.37
Deposit	07/31/2026			Interest	18.41		26,423.89
Total 103.000 - Republic Bank Fire Fund					1,514.93	0.00	26,442.30
104.000 - PLGIT - Fire Fund Prime							
Deposit	07/31/2026			Interest	1,027.04		323,020.97
Total 104.000 - PLGIT - Fire Fund Prime					1,027.04	0.00	324,048.01
104.100 - PLGIT - Fire Fund Class							
Deposit	07/31/2026			Interest	0.01		2.89
Total 104.100 - PLGIT - Fire Fund Class					0.01	0.00	2.90
TOTAL					2,541.98	0.00	350,493.21

Bethel Township Library Fund
Treasurer's Report
As of July 31, 2026

Type	Date	Memo	Debit	Credit	Balance
103.000 - Republic Bank Library Fund					2,289.22
Deposit	07/20/2026	Deposit	469.81		2,759.03
Deposit	07/31/2026	Interest	1.78		2,760.81
Total 103.000 - Republic Bank Library Fund			471.59	0.00	2,760.81
TOTAL			471.59	0.00	2,760.81

Bethel Township Trash Fund

Treasurer's Report

As of July 31, 2026

Type	Date	Num	Name	Memo	Debit	Credit	Balance
104.000 - PLGIT - Trash/Recycling - Prime							
Transfer	07/14/2026			Funds Transfer		160,000.00	1,006,834.26
Deposit	07/31/2026			Interest	2,905.19		846,834.26
							849,739.45
Total 104.000 - PLGIT - Trash/Recycling - Prime					2,905.19	160,000.00	849,739.45
103.000 - Republic Trash Fund							
Bill Pmt -Check	07/14/2026	1030	Delaware County Solid Waste Authority	VOID: Inv# 904	0.00		45,283.09
Bill Pmt -Check	07/14/2026	1031	Opdenaker Inc			79,089.16	45,283.09
Bill Pmt -Check	07/14/2026	1032	Delaware County Solid Waste Authority	Inv# 904		23,950.45	-33,806.07
Transfer	07/14/2026			Funds Transfer	160,000.00		-57,756.52
Bill Pmt -Check	07/15/2026	ACH	Republic Services #324	Inv# 0324-003856192		249.36	102,243.48
Deposit	07/20/2026			Deposit	18,490.00		101,994.12
Deposit	07/30/2026			Deposit	528.00		120,484.12
Deposit	07/31/2026			Interest	70.89		121,012.12
							121,083.01
Total 103.000 - Republic Trash Fund					179,088.89	103,288.97	121,083.01
TOTAL					181,994.08	263,288.97	970,822.46

Bethel Township Escrow Fund
Treasurer's Report
As of July 31, 2026

Type	Date	Name	Memo	Debit	Credit	Balance
103.000 - Republic Escrow Fund						192,159.96
Bill Pmt -Check	07/14/2026	G. D. Houtman & Sons, Inc			2,082.50	190,077.46
Bill Pmt -Check	07/14/2026	John and Annette Alessi	Escrow Release		510.00	189,567.46
Bill Pmt -Check	07/14/2026	Steven and Kristin Heffner	Escrow Release		175.00	189,392.46
Deposit	07/20/2026		Deposit	16,200.00		205,592.46
Deposit	07/31/2026		Interest	142.97		205,735.43
Total 103.000 - Republic Escrow Fund				16,342.97	2,767.50	205,735.43
TOTAL				16,342.97	2,767.50	205,735.43

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Cash Basis

Bethel Township EMS Fund
Treasurer's Report
As of July 31, 2026

Type	Date	Num	Name	Memo	Debit	Credit	Balance
100.000 - EMS Checking							
Bill Pmt -Check	07/14/2026	1015	Riddle Health Care Services	June 2026		41,100.00	34,506.53
Transfer	07/14/2026			Funds Transfer	55,000.00		-6,593.47
Deposit	07/20/2026			Deposit	6,281.84		48,406.53
Deposit	07/31/2026			Interest	86.59		54,688.37
Total 100.000 - EMS Checking					61,368.43	41,100.00	54,774.96
105.000 - PLGIT Prime							
Transfer	07/14/2026			Funds Transfer		55,000.00	561,939.56
Deposit	07/31/2026			Interest	1,684.92		506,939.56
Total 105.000 - PLGIT Prime					1,684.92	55,000.00	508,624.48
TOTAL					63,053.35	96,100.00	563,399.44

Bethel Township General Fund
Profit Loss Budget vs. Actual
As of July 31, 2026

	January - July 2026 Actual	January - July 2026 Budget	\$ Over/(Under) Budget	% of Budget	January '26 - December '26 Budget	\$ Over/(Under) Budget	% of Budget
Revenue							
301.000 • Real Estate Taxes							
301.100 • Real Estate Taxes	1,211,034.74	1,182,000.00	\$ 29,034.74	102.46%	\$ 1,215,000.00	\$ (3,965.26)	99.67%
301.400 • Delinquent RE Tax Claim	5,781.06	9,100.00	(3,318.94)	63.53%	10,000.00	(4,218.94)	57.81%
301.600 • Interim Real Estate Taxes	2,651.59	1,900.00	751.59	139.56%	4,000.00	(1,348.41)	66.29%
Total 301.000 • Real Estate Taxes	1,219,467.39	1,193,000.00	26,467.39	102.22%	1,229,000.00	(9,532.61)	99.22%
310.000 • Local Tax Enabling Act							
310.100 • Real Estate Transfer Tax	186,438.04	148,000.00	38,438.04	125.97%	250,000.00	(63,561.96)	74.58%
Total 310.000 • Local Tax Enabling Act	186,438.04	148,000.00	38,438.04	125.97%	250,000.00	(63,561.96)	74.58%
321.000 • Business Licenses & Permits							
321.800 • Cable TV Franchise Fees	84,897.33	90,000.00	(5,102.67)	94.33%	180,000.00	(95,102.67)	47.17%
Total 321.000 • Business Licenses & Permits	84,897.33	90,000.00	(5,102.67)	94.33%	180,000.00	(95,102.67)	47.17%
331.000 • Fines							
331.100 • Court - District Magistrate	4,836.22	2,920.00	1,916.22	165.62%	5,000.00	(163.78)	96.72%
331.110 • Vehicle Code Violations	2,037.13	1,750.00	287.13	116.41%		2,037.13	100.0%
331.130 • State Police Fines	-	-	-	0.0%	3,000.00	(3,000.00)	0.0%
Total 331.000 • Fines	6,873.35	4,670.00	2,203.35	147.18%	8,000.00	(1,126.65)	85.92%
341.000 • Interest Earnings							
341.010 • Parks/Open Space Acct. - Interest	3,684.58	2,920.00	764.58	126.18%	5,000.00	(1,315.42)	73.69%
341.100 • General Fund Account - Interest	64,115.93	67,085.00	(2,969.07)	95.57%	115,000.00	(50,884.07)	55.75%
341.150 • Zoning Hearing Board - Interest	40.23	30.00	10.23	134.1%	50.00	(9.77)	80.46%
341.250 • Fee in Lieu - Interest	5,615.74	2,920.00	2,695.74	192.32%	5,000.00	615.74	112.32%
341.500 • Payroll Account - Interest	47.07	20.00	27.07	235.35%	20.00	27.07	235.35%
341.550 • Police Forfeiture Acct - Int.	7.38	10.00	(2.62)	73.8%	10.00	(2.62)	73.8%
341.750 • Grant Account - Interest	5,641.17	1,750.00	3,891.17	322.35%	3,000.00	2,641.17	188.04%
Total 341.000 • Interest Earnings	79,152.10	74,735.00	4,417.10	105.91%	128,080.00	(48,927.90)	61.8%
342.000 • Rents & Royalties							
342.200 • Building Rent	5,930.00	5,845.00	85.00	101.45%	10,000.00	(4,070.00)	59.3%
Total 342.000 • Rents & Royalties	5,930.00	5,845.00	85.00	101.45%	10,000.00	(4,070.00)	59.3%
352.000 • Federal Entitlements							
352.530 • Federal Entitlements	-	-	-	0.0%	-	-	0.0%
Total 352.000 • Federal Entitlements	-	-	-	0.0%	-	-	0.0%
354.000 • State Capital & Operating Grants							
354.020 • Grants - Public Safety	-	1,170.00	(1,170.00)	0.0%	2,000.00	(2,000.00)	0.0%
354.100 • County Liquid Fuels Funds	4,165.00	2,160.00	2,005.00	192.82%	2,160.00	2,005.00	192.82%
354.130 • PECO Green Region Grant	10,000.00	-	10,000.00	100.0%	-	10,000.00	100.0%
354.150 • Recycling - Act 101 Grant	-	5,000.00	(5,000.00)	0.0%	5,000.00	(5,000.00)	0.0%
354.200 • Greenways Grant	-	177,000.00	(177,000.00)	0.0%	-	-	0.0%
354.300 • PennDot Green Light Go	25,186.65	-	25,186.65	100.0%	-	25,186.65	100.0%
354.400 • DCNR CCP Grant	-	-	-	0.0%	177,000.00	(177,000.00)	0.0%
Total 354.000 • State Capital & Operating Grants	39,351.65	185,330.00	(145,978.35)	21.23%	186,160.00	(146,808.35)	21.14%
355.000 • State Funding							
355.001 • PURTA Tax	-	-	-	0.0%	1,500.00	(1,500.00)	0.0%
355.05 • General Municipal Pension System	-	-	-	0.0%	25,000.00	(25,000.00)	0.0%
Total 355.000 • State Funding	-	-	-	0.0%	26,500.00	(26,500.00)	0.0%
355.070 • Foreign Fire Insu. Tax Distrib.							
355.071 • Foreign Fire Insu. Tax Distrib.	-	-	-	0.0%	76,900.00	(76,900.00)	0.0%
Total 355.070 • Foreign Fire Insu. Tax Distrib.	-	-	-	0.0%	76,900.00	(76,900.00)	0.0%
357.000 • Local Gov't Cap. & Oper. Grants							
357.010 • County Greenways Grant Revenue	-	-	-	0.0%	-	-	0.0%
Total 357.000 • Local Gov't Cap. & Oper. Grants	-	-	-	0.0%	-	-	0.0%
361.000 • Charges for Services							
361.100 • Engineering Fees/Legal - Reimb.	3,398.72	37,920.00	(34,521.28)	8.96%	65,000.00	(61,601.28)	5.23%
361.300 • Prem./FinSub./LandDev.	8,100.00	2,335.00	5,765.00	346.9%	4,000.00	4,100.00	202.5%
361.340 • Zoning Hearing Board Fees	7,145.79	9,920.00	(2,774.21)	72.03%	17,000.00	(9,854.21)	42.03%
Total 361.000 • Charges for Services	18,644.51	50,175.00	(31,530.49)	37.16%	86,000.00	(67,355.49)	21.68%
362.000 • Public Safety Revenue							
362.100 • Police Special Duty	8,875.00	11,500.00	(2,625.00)	77.17%	19,000.00	(10,125.00)	46.71%
362.110 • Police Reports	1,700.00	585.00	1,115.00	290.6%	1,000.00	700.00	170.0%
362.410 • Building Permits	120,233.61	50,000.00	70,233.61	240.47%	85,000.00	35,233.61	141.45%
362.420 • Electrical Permits	19,491.38	11,083.00	8,408.38	175.87%	19,000.00	491.38	102.59%
362.425 • Mechanical Permits	11,332.50	11,667.00	(334.50)	97.13%	20,000.00	(8,667.50)	56.66%
362.430 • Plumbing Permits	6,100.00	7,291.00	(1,191.00)	83.67%	12,500.00	(6,400.00)	48.8%
362.450 • Use & Occupancy Permits	7,700.00	7,000.00	700.00	110.0%	12,000.00	(4,300.00)	64.17%
362.460 • Land Disturbance Permits	3,650.00	2,917.00	733.00	125.13%	5,000.00	(1,350.00)	73.0%
362.470 • Zoning Permits	9,750.00	7,000.00	2,750.00	139.29%	12,000.00	(2,250.00)	81.25%

**Bethel Township General Fund
Profit Loss Budget vs. Actual
As of July 31, 2026**

	January - July 2026 Actual	January - July 2026 Budget	\$ Over/(Under) Budget	% of Budget	January '26 - December '26 Budget	\$ Over/(Under) Budget	% of Budget
362.480 • Road Occupancy Permits	4,497.00	1,167.00	3,330.00	385.35%	2,000.00	2,497.00	224.85%
362.486 • Sign Permits	-	-	-	0.0%	-	-	0.0%
362.490 • Contractor Registrations	6,900.00	4,375.00	2,525.00	157.71%	7,500.00	(600.00)	92.0%
362.510 • Conditional Use Application	-	-	-	0.0%	-	-	0.0%
362.515 • Rental & Commercial Inspections	500.00	585.00	(85.00)	85.47%	1,000.00	(500.00)	50.0%
362.520 • Special Permits & Inspections	4,050.00	1,460.00	2,590.00	277.4%	2,500.00	1,550.00	162.0%
362.521 • UCC Fees	990.00	1,170.00	(180.00)	84.62%	2,000.00	(1,010.00)	49.5%
Total 362.000 • Public Safety Revenue	205,769.49	117,800.00	87,969.49	174.68%	200,500.00	5,269.49	102.63%
365.000 • Health & Human Services	-	-	-	-	-	-	-
365.200 • Outside Health Officer Fees	-	-	-	0.0%	-	-	0.0%
Total 365.000 • Health & Human Services	-	-	-	0.0%	-	-	0.0%
367.000 • Culture & Recreation	-	-	-	-	-	-	-
367.200 • Recreational Fee In Lieu	-	8,750.00	(8,750.00)	0.0%	15,000.00	(15,000.00)	0.0%
367.001 • Parks & Recreation Donations	4,500.00	2,000.00	2,500.00	225.0%	4,000.00	500.00	112.5%
367.002 • Parks & Rec Activity Revenue	-	-	-	0.0%	-	-	0.0%
367.220 • Bird Town/Bee City	-	585.00	(585.00)	0.0%	1,000.00	(1,000.00)	0.0%
Total 367.000 • Culture & Recreation	4,500.00	11,335.00	(6,835.00)	39.7%	20,000.00	(15,500.00)	22.5%
390.000 • Other Financing Sources	-	-	-	-	-	-	-
380.000 • Misc. Revenue	1,407.86	295.00	1,112.86	477.24%	500.00	907.86	281.57%
380.112 • Misc. Revenue - Police Dept.	165.00	585.00	(420.00)	28.21%	1,000.00	(835.00)	16.5%
390.110 • Misc. Property Sales	34,450.00	-	34,450.00	100.0%	30,000.00	4,450.00	114.83%
380.300 • Misc. Revenue - Restitution	1,200.00	1,050.00	150.00	114.29%	1,800.00	(600.00)	66.67%
392.100 • Transfer from Fire Fund	-	-	-	0.0%	-	-	0.0%
393.100 • Proceeds of Long Term Debt	-	-	-	0.0%	-	-	0.0%
396.100 • Reimbursement from LF	-	-	-	0.0%	-	-	0.0%
397.000 • Transfer from ARP	3.74	-	3.74	100.0%	-	3.74	100.0%
399.000 • Carry Forward Balance Revenue	-	-	-	0.0%	-	-	0.0%
Total 390.000 • Other Financing Sources	37,226.60	1,930.00	35,296.60	1,928.84%	33,300.00	3,926.60	111.79%
391.000 • Proceeds of Asset Disposition	-	-	-	-	-	-	-
391.200 • Insurance Claim Proceeds	-	-	-	0.0%	-	-	0.0%
Total 391.000 • Proceeds of Asset Disposition	-	-	-	0.0%	-	-	0.0%
Total Income	1,888,250.46	1,882,820.00	\$ 5,430.46	100.29%	2,434,440.00	\$ (546,189.54)	77.56%
Gross Profit	\$ 1,888,250.46	\$ 1,882,820.00	\$ 5,430.46	100.29%	\$ 2,434,440.00	\$ (546,189.54)	77.56%
Expense	-	-	-	-	-	-	-
400.005 • General Gov't Expense	-	-	-	-	-	-	-
400.002 • Payroll Processing	3,366.50	3,560.00	(193.50)	94.57%	6,100.00	(2,733.50)	55.19%
400.105 • Payroll - Elected Officials	2,500.00	2,500.00	-	100.0%	5,000.00	(2,500.00)	50.0%
400.150 • Payroll Tax - Elected Officials	192.14	195.00	(2.86)	98.53%	390.00	(197.86)	49.27%
400.210 • Office Supplies & Furniture	6,037.55	3,500.00	2,537.55	172.5%	6,000.00	37.55	100.63%
400.250 • Copier/Printer Lease	1,818.22	1,925.00	(106.78)	94.45%	3,300.00	(1,481.78)	55.1%
400.300 • Other Services and Charges	1,467.44	2,335.00	(867.56)	62.85%	4,000.00	(2,532.56)	36.69%
400.420 • Dues & Subscriptions	1,544.08	1,575.00	(30.92)	98.04%	2,700.00	(1,155.92)	57.19%
400.461 • Holiday Party	-	-	-	0.0%	2,500.00	(2,500.00)	0.0%
400.465 • PSATS Training & Development	4,832.71	7,000.00	(2,167.29)	69.04%	7,500.00	(2,667.29)	64.44%
Total 400.005 • General Gov't Expense	21,758.64	22,590.00	(831.36)	96.32%	37,490.00	(15,731.36)	58.04%
402.000 • Auditors/Financial Assistance	-	-	-	-	-	-	-
402.310 • Audit	-	15,700.00	(15,700.00)	0.0%	15,700.00	(15,700.00)	0.0%
402.311 • Treasurer	15,021.00	17,500.00	(2,479.00)	85.83%	30,000.00	(14,979.00)	50.07%
402.313 • Pension Administration Expense	2,300.00	3,500.00	(1,200.00)	65.71%	3,500.00	(1,200.00)	65.71%
402.314 • Grant Writing	5,000.00	5,000.00	-	100.0%	10,000.00	(5,000.00)	50.0%
402.350 • Treasurer Bonding	5,492.00	4,275.00	1,217.00	128.47%	4,275.00	1,217.00	128.47%
Total 402.000 • Auditors/Financial Assistance	27,813.00	45,975.00	(18,162.00)	60.5%	63,475.00	(35,662.00)	43.82%
403.000 • Tax Collection	-	-	-	-	-	-	-
403.100 • Payroll - Tax Collector	20,740.35	20,971.00	(230.65)	98.9%	35,950.00	(15,209.65)	57.69%
403.150 • Payroll Tax - Tax Collector	1,586.63	1,695.00	(108.37)	93.61%	2,900.00	(1,313.37)	54.71%
403.200 • Tax Collection - Supplies	5,457.35	4,100.00	1,357.35	133.11%	6,000.00	(542.65)	90.96%
403.350 • Tax Collector - Bonding	506.00	603.00	(97.00)	83.91%	603.00	(97.00)	83.91%
Total 403.000 • Tax Collection	28,290.33	27,369.00	921.33	103.37%	45,453.00	(17,162.67)	62.24%
404.000 • Solicitor/Legal Services	-	-	-	-	-	-	-
404.100 • Legal Services - Township	38,945.74	43,750.00	(4,804.26)	89.02%	75,000.00	(36,054.26)	51.93%
404.150 • Legal Services - Reimbursable	1,915.00	11,675.00	(9,760.00)	16.4%	20,000.00	(18,085.00)	9.58%
404.200 • Legal Services - Outside Counsel	-	-	-	0.0%	-	-	0.0%
Total 404.000 • Solicitor/Legal Services	40,860.74	55,425.00	(14,564.26)	73.72%	95,000.00	(54,139.26)	43.01%
405.000 • Twp Manager/Twp Assts.	-	-	-	-	-	-	-
405.100 • Payroll - Township Manager	78,986.68	79,912.00	(925.32)	98.84%	136,990.00	(58,003.32)	57.66%
405.125 • Payroll - Admin Assistant (PT)	-	-	-	0.0%	-	-	0.0%

Bethel Township General Fund
Profit Loss Budget vs. Actual
As of July 31, 2026

	January - July 2026 Actual	January - July 2026 Budget	\$ Over/(Under) Budget	% of Budget	January '26 - December '26 Budget	\$ Over/(Under) Budget	% of Budget
405.130 - Payroll - Admin Asst	49,691.60	54,835.00	(5,143.40)	90.62%	94,000.00	(44,308.40)	52.86%
405.140 - Payroll - Finance Director	41,571.97	42,060.00	(488.03)	98.84%	72,100.00	(30,528.03)	57.66%
405.150 - PR Tax - Admin.	13,028.74	14,147.00	(1,118.26)	92.1%	24,247.20	(11,218.46)	53.73%
405.175 - Admin. - Pension Expense	13,440.12	15,029.00	(1,588.88)	89.43%	25,762.65	(12,322.53)	52.17%
405.197 - Admin. - Other Benefits	-	23,933.00	(23,933.00)	0.0%	41,022.84	(41,022.84)	0.0%
405.500 - Administration - Mileage	-	-	-	0.0%	200.00	(200.00)	0.0%
Total 405.000 - Twp Manager/Twp Assts.	196,719.11	229,916.00	(33,196.89)	85.56%	394,322.69	(197,603.58)	49.89%
406.000 - Other General Government Admin							
406.005 - PSATS Employer Tax	10,677.64	10,000.00	677.64	106.78%	13,000.00	(2,322.36)	82.14%
406.300 - Other Professional Services	-	585.00	(585.00)	0.0%	1,000.00	(1,000.00)	0.0%
406.301 - GVSD Scholarship Fund	1,000.00	1,000.00	-	100.0%	1,000.00	-	100.0%
406.320 - Administration Telephone	5,476.95	4,670.00	806.95	117.28%	8,000.00	(2,523.05)	68.46%
406.340 - Advertisements	1,343.78	2,044.00	(700.22)	65.74%	3,500.00	(2,156.22)	38.39%
Total 406.000 - Other General Government Admin	18,498.37	18,299.00	199.37	101.09%	26,500.00	(8,001.63)	69.81%
407.000 - IT-Networking Services							
407.100 - Website	1,216.19	1,400.00	(183.81)	86.87%	2,400.00	(1,183.81)	50.68%
407.150 - E-Code	-	2,919.00	(2,919.00)	0.0%	5,000.00	(5,000.00)	0.0%
407.199 - Technology Expense Funds	-	4,033.95	(4,033.95)	0.0%	4,033.95	(4,033.95)	0.0%
407.200 - Computer/Technology Expense	10,617.13	19,835.00	(9,217.87)	53.53%	34,000.00	(23,382.87)	31.23%
Total 407.000 - IT-Networking Services	11,833.32	28,187.95	(16,354.63)	41.98%	45,433.95	(33,600.63)	26.05%
408.000 - Engineering							
408.310 - Engineering - Township Services	17,894.54	14,585.00	3,309.54	122.69%	25,000.00	(7,105.46)	71.58%
408.312 - Engineering - Highway	4,572.50	2,919.00	1,653.50	156.65%	5,000.00	(427.50)	91.45%
408.313 - Engineering - Reimbursable	11,103.99	26,250.00	(15,146.01)	42.3%	45,000.00	(33,896.01)	24.68%
408.317 - Engineering - MS4 Consulting	500.00	475.00	25.00	105.26%	5,000.00	(4,500.00)	10.0%
Total 408.000 - Engineering	34,071.03	44,229.00	(10,157.97)	77.03%	80,000.00	(45,928.97)	42.59%
409.000 - Government Building							
409.100 - Cleaning Services	4,082.44	4,670.00	(587.56)	87.42%	8,000.00	(3,917.56)	51.03%
409.200 - Other Supplies	150.74	145.85	4.89	103.35%	250.00	(99.26)	60.3%
409.300 - Building Repairs & Maintenance	4,986.61	10,500.00	(5,513.39)	47.49%	18,000.00	(13,013.39)	27.7%
409.360 - Building Utilities - Electric	13,843.77	12,250.00	1,593.77	113.01%	21,000.00	(7,156.23)	65.92%
409.360 - Building Utilities - Oil	4,917.85	3,000.00	1,917.85	163.93%	5,000.00	(82.15)	98.36%
409.360 - Building Utilities - Misc.	-	-	-	0.0%	-	-	0.0%
409.363 - Alarm/Systems Monitoring	750.00	1,750.00	(1,000.00)	42.86%	3,000.00	(2,250.00)	25.0%
409.400 - Shaffer Property Maintenance	-	42,139.00	(42,139.00)	0.0%	72,234.94	(72,234.94)	0.0%
409.500 - DCNR CCP Grant Expenses	1,207.50	177,000.00	(175,792.50)	0.68%	177,000.00	(175,792.50)	0.68%
409.720 - Capital Expenditures	-	75,835.00	(75,835.00)	0.0%	130,000.00	(130,000.00)	0.0%
Total 409.000 - Government Building	29,938.91	327,289.85	(297,350.94)	9.15%	434,484.94	(404,546.03)	6.89%
410.005 - Public Safety-Police Department							
410.112 - Payroll - Lieutenant	-	-	-	0.0%	-	-	0.0%
410.113 - Payroll - Corporal/Sergeant	90,200.88	110,877.00	(20,676.12)	81.35%	190,074.00	(99,873.12)	47.46%
410.120 - Payroll - Police Chief	41,571.97	42,060.00	(488.03)	98.84%	72,100.00	(30,528.03)	57.66%
410.130 - Payroll - Police Officers	261,037.50	292,249.00	(31,211.50)	89.32%	500,993.50	(239,956.00)	52.1%
410.135 - Payroll - Special Events	6,560.00	9,615.00	(3,055.00)	68.23%	16,480.00	(9,920.00)	39.81%
410.140 - Payroll - P.D. Secretary	20,410.46	21,413.00	(1,002.54)	95.32%	36,704.67	(16,294.21)	55.61%
410.150 - Payroll Tax - P.D.	32,113.23	38,098.00	(5,984.77)	84.29%	65,308.17	(33,194.94)	49.17%
410.199 - P.D. Expense Funds	-	-	-	0.0%	-	-	0.0%
410.200 - P.D. Operating Supplies	4,126.16	8,750.00	(4,623.84)	47.16%	15,000.00	(10,873.84)	27.51%
410.210 - P.D. Office Supplies	1,213.79	2,335.00	(1,121.21)	51.98%	4,000.00	(2,786.21)	30.35%
410.300 - P.D. Other Professional Services	15,844.84	14,585.00	1,259.84	108.64%	25,000.00	(9,155.16)	63.38%
410.320 - P.D. Communication	4,530.82	4,550.00	(19.18)	99.58%	7,800.00	(3,269.18)	58.09%
410.330 - P.D. Transportation - R&M	17,022.29	22,750.00	(5,727.71)	74.82%	39,000.00	(21,977.71)	43.65%
410.340 - P.D. Transportation - Fuel	15,550.69	12,835.00	2,715.69	121.16%	22,000.00	(6,449.31)	70.69%
410.352 - P.D. Professional Liability	17,396.00	10,444.00	6,952.00	166.57%	17,900.00	(504.00)	97.18%
410.354 - P.D. Workers' Compensation	13,541.00	17,500.00	(3,959.00)	77.38%	30,000.00	(16,459.00)	45.14%
410.375 - P.D. Computer Expense	8,130.30	8,750.00	(619.70)	92.92%	15,000.00	(6,869.70)	54.2%
410.400 - P.D. Uniforms	10,343.08	7,585.00	2,758.08	136.36%	13,000.00	(2,656.92)	79.56%
410.450 - P.D. Professional Development	2,028.38	4,669.00	(2,640.62)	43.44%	8,000.00	(5,971.62)	25.36%
410.500 - P.D. Vehicles & Capital Exp.	-	0.00	-	0.0%	-	-	0.0%
410.600 - P.D. New Equipment	2,257.79	23,335.00	(21,077.21)	9.68%	40,000.00	(37,742.21)	5.64%
410.700 - P.D. Building - Systems Monitoring	570.00	1,460.00	(890.00)	39.04%	2,500.00	(1,930.00)	22.8%
410.710 - P.D. Building R & M	3,800.10	4,669.00	(868.90)	81.39%	8,000.00	(4,199.90)	47.5%
Total 410.005 - Public Safety-Police Department	568,249.28	658,529.00	(90,279.72)	86.29%	1,128,860.34	(560,611.06)	50.34%
411.000 - Public Safety - Fire							
411.320 - Fire Marshall Telephone	308.68	290.00	18.68	106.44%	500.00	(191.32)	61.74%
411.380 - Fire Hydrant Rental	54,883.06	55,475.00	(591.94)	98.93%	95,100.00	(40,216.94)	57.71%

Bethel Township General Fund
Profit Loss Budget vs. Actual
As of July 31, 2026

	January - July 2026 Actual	January - July 2026 Budget	\$ Over/(Under) Budget	% of Budget	January '26 - December '26 Budget	\$ Over/(Under) Budget	% of Budget
411.500 · Foreign Fire Ins. Tax Dist.	-	-	-	0.0%	76,900.00	(76,900.00)	0.0%
411.700 · Payroll Fire Marshall	1,750.00	1,750.00	-	100.0%	3,500.00	(1,750.00)	50.0%
411.800 · Payroll Tax-Fire Marshall	133.86	140.00	(6.14)	95.61%	280.00	(146.14)	47.81%
Total 411.000 · Public Safety - Fire	57,075.60	57,655.00	(579.40)	99.0%	176,280.00	(119,013.08)	32.38%
413.000 · UCC and Code Enforcement							
413.105 · Payroll - Code Secretary	29,930.76	30,335.00	(404.24)	98.67%	52,000.00	(22,069.24)	57.56%
413.101 · Outside Code Inspector	38,527.00	52,500.00	(13,973.00)	73.39%	90,000.00	(51,473.00)	42.81%
413.150 · Payroll Tax - Code Office	2,289.71	2,429.00	(139.29)	94.27%	4,160.00	(1,870.29)	55.04%
413.175 · Code - Pension Expense	2,694.50	2,580.00	114.50	104.44%	4,420.00	(1,725.50)	60.96%
413.201 · Code - Health Ins & Other Benfits	6,038.13	6,055.00	(16.87)	99.72%	10,378.32	(4,340.19)	58.18%
413.201 · Supplies - CODE	69.00	-	69.00	100.0%	-	69.00	100.0%
413.310 · Electrical Inspections	6,460.00	11,085.00	(4,625.00)	58.28%	19,000.00	(12,540.00)	34.0%
413.330 · Code Vehicle Expense	-	-	-	0.0%	-	-	0.0%
413.300 · UCC Permit Fees	777.23	1,500.00	(722.77)	51.82%	2,000.00	(1,222.77)	38.86%
Total 413.000 · UCC and Code Enforcement	86,786.33	106,484.00	(19,697.67)	81.5%	181,958.32	(95,171.99)	47.7%
414.000 · Planning & Zoning							
414.102 · Zoning Inspector	12,658.75	8,750.00	3,908.75	144.67%	15,000.00	(2,341.25)	84.39%
414.200 · Comprehensive Plan Update	-	-	-	0.0%	-	-	0.0%
414.300 · Planning & Zoning - Supplies	471.11	147.00	324.11	320.48%	250.00	221.11	188.44%
414.311 · PC - Legal Expense	761.50	5,250.00	(4,488.50)	14.51%	9,000.00	(8,238.50)	8.46%
414.312 · ZHB - Legal Expense	2,212.50	2,920.00	(707.50)	75.77%	5,000.00	(2,787.50)	44.25%
414.317 · ZHB - Court Stenographer	1,675.00	2,335.00	(660.00)	71.73%	4,000.00	(2,325.00)	41.88%
414.340 · ZHB - Advertisements	1,532.88	1,750.00	(217.12)	87.59%	3,000.00	(1,467.12)	51.1%
414.500 · PC - Meetings	-	-	-	0.0%	1,400.00	(1,400.00)	0.0%
414.600 · ZHB - Meetings	1,650.00	2,335.00	(685.00)	70.66%	4,000.00	(2,350.00)	41.25%
Total 414.000 · Planning & Zoning	20,961.74	23,487.00	(2,525.26)	89.25%	41,650.00	(20,688.26)	50.33%
415.000 · Emergency Management							
415.110 · Payroll - Emergency Mgmt. Coord	2,019.30	2,045.00	(25.70)	98.74%	3,500.00	(1,480.70)	57.69%
415.111 · Payroll Taxes - EMC	154.47	165.00	(10.53)	93.62%	280.00	(125.53)	55.17%
415.199 · EMS Services Expense Fund	-	-	-	0.0%	-	-	0.0%
415.500 · EMC Professional Development	-	292.65	(292.65)	0.0%	500.00	(500.00)	0.0%
Total 415.000 · Emergency Management	2,173.77	2,502.65	(328.88)	86.86%	4,280.00	(2,106.23)	50.79%
420.000 · Health & Human Service							
422.317 · Animal Cont./Stray Boarding Ser	1,519.50	4,375.00	500.00	34.73%	7,500.00	(5,980.50)	20.26%
Total 420.000 · Health & Human Service	1,519.50	4,375.00	(2,855.50)	34.73%	7,500.00	(5,980.50)	20.26%
430.000 · Public Works							
430.100 · Payroll - Highway Foreman	-	49,585.00	(49,585.00)	0.0%	85,000.00	(85,000.00)	0.0%
430.112 · Payroll - Road Crew	112,449.33	123,158.00	(10,708.67)	91.31%	211,128.31	(98,678.98)	53.26%
430.113 · Payroll - Winter Maintenance	8,212.52	3,000.00	5,212.52	273.75%	4,378.40	3,834.12	187.57%
430.150 · Payroll Tax - Highway Dept.	9,230.65	10,059.00	(828.35)	91.77%	17,240.54	(8,009.89)	53.54%
430.175 · Hwy. Dept. - Pension Expense	7,863.72	11,459.00	(3,595.28)	68.63%	19,645.91	(11,782.19)	40.03%
430.197 · Hwy.-Health Ins & Other Benefits	12,938.85	22,568.00	(9,629.15)	57.33%	38,683.68	(25,744.83)	33.45%
430.199 · Highway Department Expense Fund	-	-	-	0.0%	-	-	0.0%
430.320 · Hwy. Dept. - Telephones	267.61	320.85	(53.24)	83.41%	550.00	(282.39)	48.66%
430.325 · Hwy. Dept. - Other Services	-	150.00	(150.00)	0.0%	250.00	(250.00)	0.0%
430.354 · Hwy. Dept. - Workers' Comp	5,940.00	5,544.00	396.00	107.14%	9,500.00	(3,560.00)	62.53%
438.005 · Hwy. Dept. - Maint & Repairs	79.33	1,750.00	(1,670.67)	4.53%	3,000.00	(2,920.67)	2.64%
Total 430.000 · Public Works	156,982.01	227,593.85	(70,611.84)	68.98%	389,376.84	(232,394.83)	40.32%
437.000 · Hwy - Tools & Machinery							
437.100 · Hwy. - Operating Supplies	7,279.48	4,670.00	2,609.48	155.88%	8,000.00	(720.52)	90.99%
437.000 · Hwy. - Tools & Machinery - Other	-	-	-	0.0%	-	-	0.0%
437.500 · Hwy. - Capital Expenditures	-	17,500.00	(17,500.00)	0.0%	30,000.00	(30,000.00)	0.0%
Total 437.000 · Hwy - Tools & Machinery	7,279.48	22,170.00	(14,890.52)	32.84%	38,000.00	(30,720.52)	19.16%
438.000 · Hwy - Maint. & Repair of Roads							
438.100 · Maint. & Repair of Roads	-	20,000.00	(20,000.00)	0.0%	20,000.00	(20,000.00)	0.0%
Total 438.000 · Hwy - Maint. & Repair of Roads	-	20,000.00	(20,000.00)	0.0%	20,000.00	(20,000.00)	0.0%
439.000 · Hwy Construction & Rebuilding							
439.200 · Road Construction	-	-	-	0.0%	-	-	0.0%
Total 439.000 · Hwy Construction & Rebuilding	-	-	-	0.0%	-	-	0.0%
440.000 · MS4 Improvements							
440.100 · MS4 Improvements	360.00	-	360.00	100.0%	-	360.00	100.0%
Total 440.000 · MS4 Improvements	360.00	-	360.00	100.0%	-	360.00	100.0%
451.000 · Culture - Recreation Admin.							
456.000 · Library Donations	-	-	-	0.0%	-	-	0.0%
451.200 · Amusement Park Ticket Sales	-	-	-	0.0%	-	-	0.0%
Total 451.000 · Culture - Recreation Admin.	-	-	-	0.0%	-	-	0.0%

Bethel Township General Fund
Profit Loss Budget vs. Actual
As of July 31, 2026

	January - July 2026 Actual	January - July 2026 Budget	\$ Over/(Under) Budget	% of Budget	January '26 - December '26 Budget	\$ Over/(Under) Budget	% of Budget
454.000 · Parks & Recreation Department							
454.002 · Parks & Rec Park Development	-	14,585.00	(14,585.00)	0.0%	25,000.00	(25,000.00)	0.0%
454.003 · Parks & Recreation Events - Corn Boil	5,179.25	7,000.00	(1,820.75)	73.99%	17,000.00	(11,820.75)	30.47%
454.004 · Parks & Recreation Events - Santa Lunch	700.00	-	700.00	100.0%	3,000.00	(2,300.00)	23.33%
454.005 · Parks & Recreation Events - Misc	-	2,919.00	(2,919.00)	0.0%	5,000.00	(5,000.00)	0.0%
454.006 · Parks & Recreation Maintenance	5,037.75	7,585.00	(2,547.25)	66.42%	13,000.00	(7,962.25)	38.75%
454.008 · Parks & Recreation Utilities	1,556.79	1,460.00	96.79	106.63%	2,500.00	(943.21)	62.27%
454.009 · Parks & Recreation Events - Fireworks	6,700.00	8,300.00	(1,600.00)	80.72%	12,500.00	(5,800.00)	53.6%
454.010 · Parks & Recreation Events - Movie Night	2,075.53	2,000.00	75.53	103.78%	2,000.00	75.53	103.78%
454.011 · Parks & Recreation Events - Egg Hunt	1,510.01	2,000.00	(489.99)	75.5%	2,000.00	(489.99)	75.5%
454.012 · Parks, Rec. and Open Space Plan	-	-	-	0.0%	-	-	0.0%
454.013 · Parks, Rec. Events -Sport Event	-	-	-	0.0%	-	-	0.0%
454.014 · Bird Town/Bee City	90.05	585.00	(494.95)	15.39%	1,000.00	(909.95)	9.01%
Total 454.000 · Parks & Recreation Department	22,849.38	46,434.00	(23,584.62)	49.21%	83,000.00	(60,150.62)	27.53%
459.000 · All Other Culture & Recreation							
459.200 · Donations	-	-	-	0.0%	-	-	0.0%
Total 459.000 · All Other Culture & Recreation	-	-	-	0.0%	-	-	0.0%
471.000 · Principal Payments							
471.200 · General Obligation Principal	-	-	-	0.0%	-	-	0.0%
Total 471.000 · Principal Payments	-	-	-	0.0%	-	-	0.0%
472.000 · Interest Payments							
472.200 · General Obligation Interest	-	-	-	0.0%	-	-	0.0%
Total 472.000 · Interest Payments	-	-	-	0.0%	-	-	0.0%
484.000 · Worker Compensation Insurance							
484.100 · Workers' Comp Insurance	7,606.00	9,625.00	(2,019.00)	79.02%	16,500.00	(8,894.00)	46.1%
Total 484.000 · Worker Compensation Insurance	7,606.00	9,625.00	(2,019.00)	79.02%	16,500.00	(8,894.00)	46.1%
486.000 · Insurance							
486.100 · Liability Insurance	73,062.00	77,238.00	(4,176.00)	94.59%	132,409.00	(59,347.00)	55.18%
486.700 · Heart & Lung/Act 477	3,363.60	4,669.00	(1,305.40)	72.04%	8,000.00	(4,636.40)	42.05%
Total 486.000 · Insurance	76,425.60	81,907.00	(5,481.40)	93.31%	140,409.00	(63,983.40)	54.43%
491.000 · Other Financing Uses							
492.350 · Transfer to LF Fund	-	-	-	0.0%	-	-	0.0%
492.500 · Transfer to EMS Fund	-	-	-	0.0%	-	-	0.0%
491.150 · Refund of Prior Year Revenues	-	-	-	0.0%	-	-	0.0%
493.000 · Contingency Fund	-	-	-	0.0%	-	-	0.0%
Total 491.000 · Other Financing Uses	-	-	-	0.0%	-	-	0.0%
Total Expense	1,418,052.14	2,060,043.30	(641,991.16)	68.84%	3,449,974.08	(2,031,921.94)	41.1%
Net Surplus/(Deficit)	\$ 470,198.32	\$ (177,223.30)	\$ 647,421.62	-265.31%	\$ (1,015,534.08)	\$ 1,485,732.40	-46.3%

Bethel Township Liquid Fuels Fund
Profit & Loss Budget vs. Actual
As of July 31, 2026

	January - July 2026 Actual	January - July 2026 Budget	\$ Over/(Under) Budget	% of Budget	January '26 December '26 Budget	\$ Over/(Under) Budget	% of Budget
Revenue							
341.000 · Interest Earnings							
341.600 · Liquid Fuels Fund Interest	\$ 16,630.53	\$ 11,400.00	\$ 5,230.53	145.88%	\$ 18,000.00	\$ (1,369.47)	92.39%
Total 341.000 · Interest Earnings	16,630.53	11,400.00	5,230.53	145.88%	18,000.00	(1,369.47)	92.39%
355.000 · State Shared Revenue							
355.075 · Liquid Fuels Tax Revenue	312,727.33	307,054.40	5,672.93	101.85%	307,054.40	5,672.93	101.85%
Total 355.000 · State Shared Revenue	312,727.33	307,054.40	5,672.93	101.85%	307,054.40	5,672.93	101.85%
390.000 · Other Financing Sources							
380.000 · Misc Revenue	-	-	-	0.0%	-	-	0.0%
391.000 · Proceeds of Asset Disposition	-	-	-	0.0%	-	-	0.0%
392.010 · Transfer from General Fund	-	-	-	0.0%	-	-	0.0%
399.000 · Carry Forward Balance Revenue	-	80,082.00	(80,082.00)	0.0%	80,082.00	(80,082.00)	0.0%
Total 390.000 · Other Financing Sources	-	80,082.00	(80,082.00)	0.0%	80,082.00	(80,082.00)	0.0%
Total Revenue	\$ 329,357.86	\$ 398,536.40	\$ (69,178.54)	82.64%	\$ 325,054.40	\$ 4,303.46	101.32%
Expense							
402.000 · Financial Administration							
402.300 · Bank Fees	-	-	-	0.0%	-	-	0.0%
Total 402.000 · Financial Administration	-	-	-	0.0%	-	-	0.0%
408.300 · Engineering Services							
408.312 · Engineering - Highway	-	2,335.00	(2,335.00)	0.0%	4,000.00	(4,000.00)	0.0%
Total 408.300 · Engineering Services	-	2,335.00	(2,335.00)	0.0%	4,000.00	(4,000.00)	0.0%
430.700 · Capital Expenditures							
430.740 · LF - Capital Purchases	80,082.00	115,082.00	(35,000.00)	69.59%	140,082.00	(60,000.00)	57.17%
430.260 LF - Minor Equipment Purchases	-	-	-	0.0%	-	-	0.0%
Total 430.700 · Capital Expenditures	80,082.00	115,082.00	(35,000.00)	69.59%	140,082.00	(60,000.00)	57.17%
432.000 · Winter Maintenance Services							
432.115 · Winter Maint. Reimb. to GF	-	-	-	0.0%	-	-	0.0%
432.245 · Salt & Snow Removal	13,939.93	3,000.00	10,939.93	464.66%	10,000.00	3,939.93	139.4%
Total 432.000 · Winter Maintenance Services	13,939.93	3,000.00	10,939.93	464.66%	10,000.00	3,939.93	139.4%
433.000 · Traffic Control Devices							
433.100 · Traffic Signal Maint. & Repairs	3,052.85	8,750.00	(5,697.15)	34.89%	15,000.00	(11,947.15)	20.35%
Total 433.000 · Traffic Control Devices	3,052.85	8,750.00	(5,697.15)	34.89%	15,000.00	(11,947.15)	20.35%
434.000 · Street Lighting & Maint.							
434.100 · Street Lighting Maint. & Repair	1,642.39	2,044.00	(401.61)	80.35%	3,500.00	(1,857.61)	46.93%
Total 434.000 · Street Lighting & Maint.	1,642.39	2,044.00	(401.61)	80.35%	3,500.00	(1,857.61)	46.93%
436.000 · Storm Sewers & Drains							
436.100 · Storm Sewers & Drains R&M	10,546.87	11,625.00	(1,078.13)	90.73%	20,000.00	(9,453.13)	52.73%
Total 436.000 · Storm Sewers & Drains	10,546.87	11,625.00	(1,078.13)	90.73%	20,000.00	(9,453.13)	52.73%
437.000 · Repairs of Equipment							
437.005 · Repair Tools & Machinery Exp.	1,452.37	1,460.00	(7.63)	99.48%	2,500.00	(1,047.63)	58.1%
437.505 · Vehicle Repairs & Maint.	3,789.54	5,835.00	(2,045.46)	64.95%	10,000.00	(6,210.46)	37.9%
Total 437.000 · Repairs of Equipment	5,241.91	7,295.00	(2,053.09)	71.86%	12,500.00	(7,258.09)	41.94%
438.000 · Maint. & Repairs of Roads							
438.005 · Roads - Maint. & Repairs	-	4,665.00	(4,665.00)	0.0%	8,000.00	(8,000.00)	0.0%
438.231 · Highway Dept. - Fuel	5,218.36	4,665.00	553.36	111.86%	8,000.00	(2,781.64)	65.23%
Total 438.000 · Maint. & Repairs of Roads	5,218.36	9,330.00	(4,111.64)	55.93%	16,000.00	(10,781.64)	32.62%
439.000 · Road Construction							
439.100 · Road Program	-	200,000.00	(200,000.00)	0.0%	200,000.00	(200,000.00)	0.0%
Total 439.000 · Road Construction	-	200,000.00	(200,000.00)	0.0%	200,000.00	(200,000.00)	0.0%
Total Expense	119,724.31	359,461.00	(239,736.69)	33.31%	421,082.00	(301,357.69)	28.43%
Net Surplus/(Deficit)	\$ 209,633.55	\$ 39,075.40	\$ 170,558.15	536.49%	\$ (96,027.60)	\$ 305,661.15	-218.31%

Bethel Township Trash Fund
Profit Loss Budget vs. Actual
As of July 31, 2026

	January - July 2026 Actual	January - July 2026 Budget	\$ Over/(Under) Budget	% of Budget	January '26 - December '26 Budget	\$ Over/(Under) Budget	% of Budget
Revenue							
341.000 • Interest Earnings							
341.200 • Trash Fund Interest Earnings	\$ 14,601.21	\$ 10,500.00	\$ 4,101.21	139.06%	\$ 18,000.00	\$ (3,398.79)	81.12%
Total 341.000 • Interest Earnings	14,601.21	10,500.00	4,101.21	139.06%	18,000.00	(3,398.79)	81.12%
361.000 • Charges for Service							
361.650 • Trash Certification Fees	50.00	60.00	(10.00)	83.33%	100.00	(50.00)	50.00%
Total 361.000 • Charges for Service	50.00	60.00	(10.00)	83.33%	100.00	(50.00)	50.00%
364.000 • Trash/Recycling Fees							
364.300 • Solid Waste Collection & Disposal	1,222,224.00	1,213,640.00	8,584.00	100.71%	1,244,640.00	(22,416.00)	98.20%
364.305 • Late/Lien Fees	-	117.00	(117.00)	0.00%	200.00	(200.00)	0.00%
364.510 • Trash/Recycling Fee Prior Years	4,752.00	2,331.00	2,421.00	203.86%	4,000.00	752.00	118.80%
Total 364.300 • Trash/Recycling Fees	1,226,976.00	1,216,088.00	10,888.00	100.90%	1,248,840.00	(21,864.00)	98.25%
390.000 • Other Financing Sources							
380.000 • Miscellaneous Revenue	-	60.00	(60.00)	0.00%	100.00	(100.00)	0.00%
Total 390.000 • Other Financing Sources	-	60.00	(60.00)	0.00%	100.00	(100.00)	0.00%
Total Income	\$ 1,241,627.21	\$ 1,226,708.00	\$ 14,919.21	101.22%	\$ 1,267,040.00	\$ (25,412.79)	97.99%
Expense							
400.000 General Government							
404.100 • Township Solicitor/Legal Services	-	560.00	(560.00)	0.00%	1,000.00	(1,000.00)	0.00%
427.005 • Solid Waste Collection & Disposal	266,568.82	393,906.00	(127,337.18)	67.67%	675,269.00	(408,700.18)	39.48%
427.100 • Recycling Expense	254,343.32	147,045.00	107,298.32	172.97%	252,075.00	2,268.32	100.90%
427.200 • County Tipping Fees	154,804.40	166,565.00	(11,760.60)	92.94%	285,542.40	(130,738.00)	54.21%
426.368 • Recycling Receptacle Expense	-	875.00	(875.00)	0.00%	1,500.00	(1,500.00)	0.00%
427.300 • Township Recycling Events Exp.	5,522.50	1,350.00	4,172.50	409.07%	2,000.00	3,522.50	276.13%
Total Expense	681,239.04	710,301.00	(29,061.96)	95.91%	\$ 1,217,386.40	\$ (536,147.36)	55.96%
Net Surplus/(Deficit)	\$ 560,388.17	\$ 516,407.00	\$ 43,981.17	108.52%	\$ 49,653.60	\$ 510,734.57	1128.60%

Bethel Township EMS Fund
Profit Loss Budget vs. Actual
As of July 31, 2026

	January - July 2026 Actual	January - July 2026 Budget	\$ Over/(Under) Budget	% of Budget	January '26 - December '26 Budget	\$ Over/(Under) Budget	% of Budget
Revenue							
301.000 • Real Estate Taxes							
301.100 • EMS Taxes	\$ 486,322.18	\$ 500,000.00	\$ (13,677.82)	97.26%	\$ 505,000.00	\$ (18,677.82)	96.30%
301.150 • EMS Taxes - Interim	\$ 1,056.47	\$ -	\$ 1,056.47	100.00%	\$ -	\$ 1,056.47	100.00%
Total 301.000 • Real Estate Taxes	\$ 487,378.65	\$ 500,000.00	\$ (12,621.35)	97.48%	\$ 505,000.00	\$ (17,621.35)	96.51%
341.000 • Interest Earnings							
341.400 • EMS Fund Interest	\$ 9,627.88	\$ 7,000.00	\$ 2,627.88	137.54%	\$ 12,000.00	\$ (2,372.12)	80.23%
Total 341.000 • Interest Earnings	\$ 9,627.88	\$ 7,000.00	\$ 2,627.88	137.54%	\$ 12,000.00	\$ (2,372.12)	80.23%
390.000 • Other Financing Sources							
392.100 • Transfer from General Fund	-	-	-	0.00%	-	-	0.00%
Total 392.000 • Other Financing Sources	-	-	-	0.00%	-	-	0.00%
Total Income	\$ 497,006.53	\$ 507,000.00	\$ (9,993.47)	98.03%	\$ 517,000.00	\$ (19,993.47)	96.13%
Expense							
410.000 • EMS Services							
410.100 • EMS Services Payment	\$ 284,960.00	\$ 287,770.00	\$ (2,810.00)	99.02%	\$ 493,320.00	\$ (208,360.00)	57.76%
Total Expense	\$ 284,960.00	\$ 287,770.00	\$ (2,810.00)	99.02%	\$ 493,320.00	\$ (208,360.00)	57.76%
Net Surplus/(Deficit)	\$ 212,046.53	\$ 219,230.00	\$ (7,183.47)	96.72%	\$ 23,680.00	\$ 188,366.53	895.47%



BETHEL TOWNSHIP

Delaware County, Pennsylvania

ESTABLISHED 1683

Chuck Dennie, PE
CHAIRMAN

Stephanie DerOhannessian, MB
VICE-CHAIR

Eileen Ming, MPH, Sc.D.
SUPERVISOR

Michael Davey, Esq.
SUPERVISOR

Giovanna Iacono, PE, MBA
SUPERVISOR

August 3, 2026

Leitzell & Economidis, PC
90 S Newtown Street Road, Suite 10
Newtown Square, Pennsylvania

This representation letter is provided in connection with your audit of the financial statements of the Bethel Township, presented in accordance with the Form DCED-CLGS-30, Commonwealth of Pennsylvania Annual Audit and Financial Report as of December 31, 2025, the financial report was prepared in conformity with the accounting practices prescribed or permitted by the Department of Community and Economic Development (DCED) for the purpose of expressing an opinion as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. The Township prepares its financial report on the cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America, and these statements have been prepared for the purpose of expressing an opinion as to whether the financial statements are presented fairly, in all material respects, in accordance with the basis of accounting mentioned above.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of August 3, 2026, the following representations made to you during your audit.

Financial Statements

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated December 11, 2025, including our responsibility for the preparation and fair presentation of the financial statements in accordance with the Form DCED-CLGS-30, Commonwealth of Pennsylvania Annual Audit and Financial Report.
- 1) The Annual Audit and Financial Report, Form DCED-CLGS-30 referred to above is fairly presented in conformity with Form DCED-CLGS-30, Commonwealth of Pennsylvania Annual Audit and Financial Report. and include all properly classified funds and other financial information of the primary government, in conformity with the regulatory requirements of DCED.
- 2) We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- 3) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 4) Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable.

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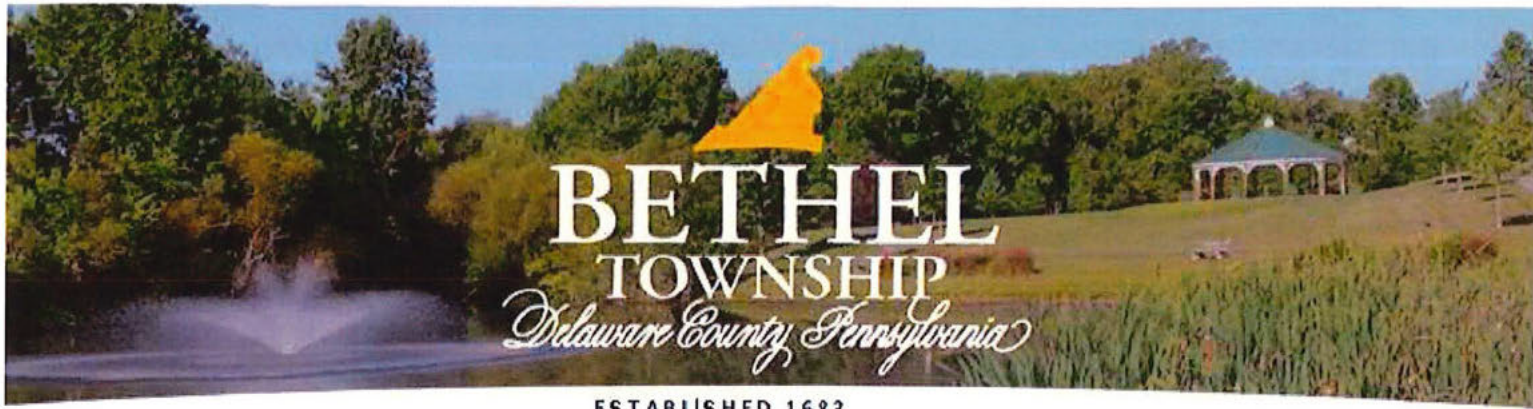
- 5) Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for in accordance with the requirements of the Pennsylvania Department of Community and Economic Development regulations.
- 6) Adjustments have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to in the financial statements.
- 7) The effects of all known actual or possible litigation, claims, and assessments have been accounted for in accordance with requirements of the Pennsylvania Department of Community and Economic Development regulations.
- 8) We are in agreement with the adjusting journal entries you have proposed, and they have been posted to the accounts.
- 9) Guarantees, whether written or oral, under which the Township is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

- 10) We have provided you with:
 - a) Access to all information, of which we are aware is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters.
 - b) Additional information that you have requested from us for the purpose of the audit.
 - c) Unrestricted access to persons within the Township from whom you determined it necessary to obtain audit evidence.
 - d) Minutes of the meetings of Bethel Township or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 11) All material transactions have been recorded in the accounting records and are reflected in the financial statements.
- 12) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- 13) We have no knowledge of any fraud or suspected fraud that affects the Township and involves—
 - Management,
 - Employees who have significant roles in internal control, or
 - Others where the fraud could have a material effect on the financial statements.
- 14) We have no knowledge of any allegations of fraud or suspected fraud affecting the Township's financial statements communicated by employees, former employees, regulators, or others.
- 15) We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.
- 16) We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.

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- 17) We have disclosed to you the identity of the Township's related parties and all the related party relationships and transactions of which we are aware.

Government-specific

- 18) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 19) We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- 20) The Township has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or equity.
- 21) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and legal and contractual provisions for reporting specific activities in separate funds.
- 22) We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that we believe have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.
- 23) We have identified and disclosed to you all instances, which have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that we believe have a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.
- 24) We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.
- 25) There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
- 26) As part of your audit, you assisted with preparation of the financial statements. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements.
- 27) The Township has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- 28) The Township has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- 29) The financial statements properly classify all funds and activities in accordance with requirements of the Pennsylvania Department of Community and Economic Development regulations.

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Giovanna Iacono, PE, MBA
SUPERVISOR

- 30) Expenses have been appropriately classified in the Form DCED-CLGS-30, Commonwealth of Pennsylvania Annual Audit and Financial Report, and allocations have been made on a reasonable basis.
- 31) Revenues are appropriately classified in the Form DCED-CLGS-30, Commonwealth of Pennsylvania Annual Audit and Financial Report within program revenues, general revenues, contributions.
- 32) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.

Signature: _____

Signature: Peter R. Barsz

Title: _____

Title: Treasurer

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**ANNUAL AUDIT AND
FINANCIAL REPORT**

BETHEL TOWNSHIP

DECEMBER 31, 2025



CYNTHIA FELZER LEITZELL, CPA
STELLA C. ECONOMIDIS, CPA

LEITZELL & ECONOMIDIS, PC
CERTIFIED PUBLIC ACCOUNTANTS

BETHEL TOWNSHIP

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CYNTHIA FELZER LEITZELL, CPA
STELLA C. ECONOMIDIS, CPA

LEITZELL & ECONOMIDIS, PC
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

Board of Supervisors
Bethel Township
Garnet Valley, Pennsylvania

Report on the Audit of the Financial Statements

Opinion

We have audited the Annual Audit and Financial Report, Form DCED-CLGS-30 of BETHEL TOWNSHIP as of and for the year ended December 31, 2025.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion the accompanying financial report referred to above presents fairly, in all material respects, the cash balances of BETHEL TOWNSHIP as of December 31, 2025 and the revenues it received and expenditures it paid for the year then ended in accordance with the financial reporting provisions of the Commonwealth of Pennsylvania Department of Community and Economic Development.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial report referred to in the first paragraph does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of BETHEL TOWNSHIP as of December 31, 2025, or the changes in its financial position for the year then ended.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Township and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence that we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

The financial report was prepared in conformity with the accounting practices prescribed or permitted by the Department of Community and Economic Development (DCED). BETHEL TOWNSHIP prepares its financial report on the regulatory basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial report of the variances between the regulatory basis of accounting and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of this financial report in accordance with the financial reporting provisions of Commonwealth of Pennsylvania Department of Community and Economic Development (DCED). Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial reports that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts in the financial statements.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Township's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of the accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Township's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Leitzell & Economidis, PC

LEITZELL & ECONOMIDIS, PC
Certified Public Accountants

June 30, 2026
Newtown Square, Pennsylvania

Balance Sheet

December 31st, 2025

ASSETS AND OTHER DEBITS		Governmental Funds			
		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
100-120	Cash and Investments.....	\$ 3,624,850	\$ 1,236,191	\$ -	\$ -
140-144	Tax Receivable.....	-	-	-	-
121-129 145-149	Account Receivable (excluding taxes).....	-	-	-	-
130	Due From Other Funds.....	-	3,619	-	-
131-139 150-159	Other Current Assets.....	-	-	-	-
160-169	Fixed Assets.....	-	-	-	-
180-189	Other Debits/ Amounts to be Provided.....	-	-	-	-
TOTAL ASSETS AND OTHER DEBITS.....		\$ 3,624,850	\$ 1,239,810	\$ -	\$ -

LIABILITIES AND OTHER CREDITS					
210-229	Payroll Taxes and Other Payroll Withholdings.....	\$ 728	\$ -	\$ -	\$ -
200-209 231-239	All Other Current Liabilities.....	-	-	-	-
230	Due To Other Funds.....	12,066	-	-	-
260-269	Long Term Liabilities.....	175,211	-	-	-
240-259	Current Portion Of Long-Term Debt & Other Credits	-	-	-	-
TOTAL LIABILITIES AND OTHER CREDITS.....		\$ 188,005	\$ -	\$ -	\$ -

FUND AND ACCOUNT GROUP EQUITY					
281-284	Contributed Capital.....	\$ -	\$ -	\$ -	\$ -
290	Investments in General Fixed Assets.....	-	-	-	-
270-289	Fund Balance / Retained Earnings 12/31.....	3,436,845	1,239,810	-	-
291-299	Other Equity.....	-	-	-	-
TOTAL FUND AND ACCOUNT GROUP EQUITY.....		\$ 3,436,845	\$ 1,239,810	\$ -	\$ -

Balance Sheet

December 31st, 2025

ASSETS AND OTHER DEBITS	Proprietary Funds		Fiduciary Funds	Account Groups		Total
	Enterprise	Internal Service	Trust and Agency	General Fixed Assets	General Long Term Debt	Memorandum Only
100-120 Cash and Investments.....	\$ 410,434	\$ -	\$ -	\$ -	\$ -	\$ 5,271,475
140-144 Tax Receivable.....	-	-	-	-	-	-
121-129 145-149 Account Receivable (excluding taxes).....	-	-	-	-	-	-
130 Due From Other Funds.....	8,448	-	-	-	-	12,067
131-139 150-159 Other Current Assets.....	-	-	-	-	-	-
160-169 Fixed Assets.....	-	-	-	-	-	-
180-189 Other Debits/Amounts to be Provided.....	-	-	-	-	-	-
TOTAL ASSETS AND OTHER DEBITS.....	\$ 418,882	\$ -	\$ -	\$ -	\$ -	\$ 5,283,542

LIABILITIES AND OTHER CREDITS

210-229 Payroll Taxes and Other Payroll Withholdings.....	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 728
200-209 231-239 All Other Current Liabilities.....	294	-	-	-	-	294
230 Due To Other Funds.....	-	-	-	-	-	12,066
260-269 Long Term Liabilities.....	-	-	-	-	-	175,211
240-259 Current Portion Of Long-Term Debt & Other Credits.....	-	-	-	-	-	-
TOTAL LIABILITIES AND OTHER CREDITS.....	\$ 294	\$ -	\$ -	\$ -	\$ -	\$ 188,299

FUND AND ACCOUNT GROUP EQUITY

281-284 Contributed Capital.....	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
290 Investments in General Fixed Assets.....	-	-	-	-	-	-
270-289 Fund Balance / Retained Earnings 12/31.....	418,588	-	-	-	-	5,095,243
291-299 Other Equity.....	-	-	-	-	-	-
TOTAL FUND AND ACCOUNT GROUP EQUITY.....	\$ 418,588	\$ -	\$ -	\$ -	\$ -	\$ 5,095,243

TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY**\$ 5,283,542**

Statement of Revenues and Expenditures

December 31st, 2025

REVENUES		GOVERNMENTAL FUNDS			
		General Fund	Special Revenue (including State Liquid Fuels)	Capital Projects	Debt Service
Taxes					
301.00	Real Estate Taxes.....	\$ 1,264,842	\$ 653,742	\$ -	\$ -
305.00	Occupation Taxes (levied under municipal code)..	-	-	-	-
308.00	Residence Taxes (levied by cities of 3rd class)..	-	-	-	-
	Regional Asset District Sales Tax (Allegheny				
309.00	County municipalities only).....	-	-	-	-
310.00	Per Capita Taxes.....	-	-	-	-
310.10	Real Estate Transfer Taxes.....	404,023	-	-	-
310.20	Earned Income Taxes/Wage Taxes.....	-	-	-	-
310.30	Business Gross Receipts Taxes.....	-	-	-	-
310.40	Occupation Taxes (levied under act 511).....	-	-	-	-
310.50	Local Services Tax**	-	-	-	-
310.60	Amusement/Admission Taxes.....	-	-	-	-
310.70	Mechanical Device Taxes.....	-	-	-	-
310.90	Other Local Tax Enabling Act/Acl511/Taxes	-	-	-	-
TOTAL TAXES.....		\$ 1,668,865	\$ 653,742	\$ -	\$ -
LICENSES & PERMITS					
320-322	All Other Licenses and Permits.....	\$ 150,179	\$ -	\$ -	\$ -
321.80	Cable Television Franchise Fees.....	178,747	-	-	-
TOTAL LICENSES & PERMITS.....		\$ 328,926	\$ -	\$ -	\$ -
FINES AND FORFEITS					
330-332	Fines and Forfeits.....	\$ 15,308	\$ -	\$ -	\$ -
TOTAL FINES AND FORFEITS.....		\$ 15,308	\$ -	\$ -	\$ -
INTEREST, RENTS, & ROYALTIES					
341.00	Interest Earnings.....	\$ 170,191	\$ 54,582	\$ -	\$ -
342.00	Rents and Royalties.....	8,510	-	-	-
TOTAL INTEREST, RENTS, & ROYALTIES.....		\$ 178,701	\$ 54,582	\$ -	\$ -

Statement of Revenues and Expenditures

December 31st, 2025

REVENUES		PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
		Enterprise	Internal Service	Trust and Agency	Memorandum Only
Taxes					
301.00	Real Estate Taxes.....	\$ -	\$ -	\$ -	\$ 1,918,584
305.00	Occupation Taxes (levied under municipal code).....	-	-	-	-
308.00	Residence Taxes (levied by cities of 3rd class)..	-	-	-	-
	Regional Asset District Sales Tax (Allegheny				
309.00	County municipalities only).....	-	-	-	-
310.00	Per Capita Taxes.....	-	-	-	-
310.10	Real Estate Transfer Taxes.....	-	-	-	404,023
310.20	Earned Income Taxes/Wage Taxes.....	-	-	-	-
310.30	Business Gross Receipts Taxes.....	-	-	-	-
310.40	Occupation Taxes (levied under act 511).....	-	-	-	-
310.50	Local Services Tax**	-	-	-	-
310.60	Amusement/Admission Taxes.....	-	-	-	-
310.70	Mechanical Device Taxes.....	-	-	-	-
310.90	Other Local Tax Enabling Act/Act511/Taxes	-	-	-	-
TOTAL TAXES		\$ -	\$ -	\$ -	\$ 2,322,607

LICENSES & PERMITS

320-322	All Other Licenses and Permits.....	\$ -	\$ -	\$ -	\$ 150,179
321.80	Cable Television Franchise Fees.....	-	-	-	178,747
TOTAL LICENSES & PERMITS.....		\$ -	\$ -	\$ -	\$ 328,926

FINES AND FORFEITS

330-332	Fines and Forfeits.....	\$ -	\$ -	\$ -	\$ 15,308
TOTAL FINES AND FORFEITS		\$ -	\$ -	\$ -	\$ 15,308

INTEREST, RENTS, & ROYALTIES

341.00	Interest Earnings.....	\$ 26,047	\$ -		\$ 250,820
342.00	Rents and Royalties.....	-	-	-	8,510
TOTAL INTEREST, RENTS, & ROYALTIES		\$ 26,047	\$ -	\$ -	\$ 259,330

Statement of Revenues and Expenditures

December 31st, 2025

INTERGOVERNMENTAL REVENUES		GOVERNMENTAL FUNDS			
FEDERAL		General Fund	Special Revenue (including State Liquid Fuels)	Capital Projects	Debt Service
351.03	Highways and Streets.....	\$ -	\$ -	\$ -	\$ -
351.09	Community Development.....	-	-	-	-
351.00	All Other Federal Capital and Operating Grants....	-	-	-	-
352.01	National Forest	-	-	-	-
352.00	All Other Federal Shared Revenue & Entitlements	-	-	-	-
353.00	Federal Payments in Lieu of Taxes.....	-	-	-	-
TOTAL FEDERAL.....		\$ -	\$ -	\$ -	\$ -

STATE					
354.03	Highway and Streets.....	\$ 326,729	\$ -	\$ -	\$ -
354.09	Community Development.....	2,000	-	-	-
354.15	Recycling/Act 101.....	-	-	-	-
354.00	All Other State Capital and Operating Grants.....	-	-	-	-
355.01	Public Utility Realty Tax (PURTA).....	1,662	-	-	-
355.02 -	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State				
355.03	Road Turnback.....		318,800	-	-
355.04	Alcoholic Beverage License.....	-	-	-	-
355.05	General Municipal Pension System State Aid.....	25,350	-	-	-
355.07	Foreign Fire Insurance Tax Distribution**	90,359	-	-	-
355.08	Local Share Assessment/Gaming Proceeds**	-	-	-	-
355.00	All Other State Shared Revenues & Entitlements.	-	-	-	-
355.09	Marcellus Shale Impact Fee Distribution	-	-	-	-
356.00	State Payment in Lieu of Taxes.....	-	-	-	-
TOTAL STATE.....		\$ 446,100	\$ 318,800	\$ -	\$ -

LOCAL GOVERNMENT UNITS					
357.03	Highways and Streets.....	\$ -	\$ -	\$ -	\$ -
357.00	All Other Local Governmental Units Capital and Operating Grants.....	10,000	-	-	-
358.00	Local Governmental Unit Shared Payments for Contracted Intergovernmental Services.....	-	-	-	-
359.00	Local Governmental Units and Authorities Payments In Lieu of Taxes.....	-	-	-	-
TOTAL LOCAL GOVERNMENT UNITS.....		\$ 10,000	\$ -	\$ -	\$ -

Statement of Revenues and Expenditures

December 31st, 2025

INTERGOVERNMENTAL REVENUES		PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
FEDERAL		Enterprise	Internal Service	Trust and Agency	Memorandum Only
351.03	Highways and Streets.....	\$ -	\$ -	\$ -	\$ -
351.09	Community Development.....	-	-	-	-
351.00	All Other Federal Capital and Operating Grants....	-	-	-	-
352.01	National Forest	-	-	-	-
352.00	All Other Federal Shared Revenue & Entitlements	-	-	-	-
353.00	Federal Payments in Lieu of Taxes.....	-	-	-	-
TOTAL FEDERAL.....		\$ -	\$ -	\$ -	\$ -

STATE					
354.03	Highway and Streets.....	\$ -	\$ -	\$ -	\$ 326,729
354.09	Community Development.....	-	-	-	2,000
354.15	Recycling/Act 101.....	-	-	-	-
354.00	All Other State Capital and Operating Grants.....	-	-	-	-
355.01	Public Utility Realty Tax (PURTA).....	-	-	-	1,662
355.02 -	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State	-	-	-	-
355.03	Road Turnback.....	-	-	-	318,800
355.04	Alcoholic Beverage License.....	-	-	-	-
355.05	General Municipal Pension System State Aid.....	-	-	-	25,350
355.07	Foreign Fire Insurance Tax Distribution**	-	-	-	90,359
355.08	Local Share Assessment/Gaming Proceeds**	-	-	-	-
355.00	All Other State Shared Revenues & Entitlements.	-	-	-	-
355.09	Marcellus Shale Impact Fee Distribution	-	-	-	-
356.00	State Payment in Lieu of Taxes.....	-	-	-	-
TOTAL STATE.....		\$ -	\$ -	\$ -	\$ 764,900

LOCAL GOVERNMENT UNITS					
357.03	Highways and Streets.....	\$ -	\$ -	\$ -	\$ -
	All Other Local Governmental Units Capital and	-	-	-	-
357.00	Operating Grants.....	-	-	-	10,000
	Local Governmental Unit Shared Payments for	-	-	-	-
358.00	Contracted Intergovernmental Services.....	-	-	-	-
	Local Governmental Units and Authorities Payments	-	-	-	-
359.00	in Lieu of Taxes.....	-	-	-	-
TOTAL LOCAL GOVERNMENT UNITS.....		\$ -	\$ -	\$ -	\$ 10,000

TOTAL INTERGOVERNMENTAL REVENUES				\$ 774,900
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Statement of Revenues and Expenditures

December 31st, 2025

REVENUES		GOVERNMENTAL FUNDS			
CHARGES FOR SERVICE		General Fund	Special Revenue (including State Liquid Fuels)	Capital Projects	Debt Service
361.00	General Government.....	\$ 47,514	\$ -	\$ -	\$ -
362.00	Public Safety.....	19,000	-	-	-
363.20	Parking.....	-	-	-	-
363.00	All Other Charges for Highway & Street Services..	-	-	-	-
364.10	Wastewater/Sewage Charges.....	-	-	-	-
364.30	Solid Waste Collection & Disposal Charge (trash)	-	-	-	-
364.60	Host Municipality Fee for Solid Waste Facility.....	-	-	-	-
364.00	All Other Charges for Sanitation Services.....	-	-	-	-
365.00	Health.....	-	-	-	-
366.00	Human Services.....	-	-	-	-
367.00	Culture and Recreation.....	104,165	-	-	-
368.00	Airports.....	-	-	-	-
369.00	Bars.....	-	-	-	-
370.00	Cemeteries.....	-	-	-	-
372.00	Electric System.....	-	-	-	-
373.00	Gas System.....	-	-	-	-
374.00	Housing System.....	-	-	-	-
375.00	Markets.....	-	-	-	-
377.00	Transit Systems.....	-	-	-	-
378.00	Water System.....	-	-	-	-
379.00	All Other Charges for Services.....	3,784	-	-	-
TOTAL CHARGES FOR SERVICE.....		\$ 174,463	\$ -	\$ -	\$ -
UNCLASSIFIED OPERATING REVENUES					
383.00	Assessments.....	\$ -	\$ -	\$ -	\$ -
386.00	Escheats (sale of personal property).....	-	-	-	-
387.00	Contributions & Donations from Private Sectors...	-	-	-	-
388.00	Fiduciary Fund Pension Contributions.....	-	-	-	-
389.00	All Other Unclassified Operating Revenues.....	2,166	-	-	-
TOTAL UNCLASSIFIED OPERATING REVENUES.....		\$ 2,166	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES					
391.00	Proceeds of General Fixed Asset Disposition.....	\$ -	\$ -	\$ -	\$ -
392.00	Interfund Operating Transfers.....	51,716	334,465	-	-
393.00	Proceeds of General Long Term Debt.....	-	-	-	-
394.00	Proceeds of Short-Term debt	-	-	-	-
395.00	Refunds of Prior Year Expenditures.....	13,584	-	-	-
TOTAL OTHER FINANCING SOURCES.....		\$ 65,300	\$ 334,465	\$ -	\$ -
TOTAL REVENUES.....		\$ 2,889,829	\$ 1,361,589	\$ -	\$ -

Statement of Revenues and Expenditures

December 31st, 2025

REVENUES		PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
		Enterprise	Internal Service	Trust and Agency	Memorandum Only
CHARGES FOR SERVICE					
361.00	General Government.....	\$ -	\$ -	\$ -	\$ 47,514
362.00	Public Safety.....	-	-	-	19,000
363.20	Parking.....	-	-	-	-
363.00	All Other Charges for Highway & Street Services..	-	-	-	-
364.10	Wastewater/Sewage Charges.....	-	-	-	-
364.30	Solid Waste Collection & Disposal Charge (trash)	1,242,298	-	-	1,242,298
364.60	Host Municipality Fee for Solid Waste Facility.....	-	-	-	-
364.00	All Other Charges for Sanitation Services.....	-	-	-	-
365.00	Health.....	-	-	-	-
366.00	Human Services.....	-	-	-	-
367.00	Culture and Recreation.....	-	-	-	104,165
368.00	Airports.....	-	-	-	-
369.00	Bars.....	-	-	-	-
370.00	Cemeteries.....	-	-	-	-
372.00	Electric System.....	-	-	-	-
373.00	Gas System.....	-	-	-	-
374.00	Housing System.....	-	-	-	-
375.00	Markets.....	-	-	-	-
377.00	Transit Systems.....	-	-	-	-
378.00	Water System.....	-	-	-	-
379.00	All Other Charges for Services.....	-	-	-	3,784
TOTAL CHARGES FOR SERVICE.....		\$ 1,242,298	\$ -	\$ -	\$ 1,416,761
UNCLASSIFIED OPERATING REVENUES					
383.00	Assessments.....	\$ -	\$ -	\$ -	\$ -
386.00	Escheats (sale of personal property).....	-	-	-	-
387.00	Contributions & Donations from Private Sectors...	-	-	-	-
388.00	Fiduciary Fund Pension Contributions.....	-	-	-	-
389.00	All Other Unclassified Operating Revenues.....	-	-	-	2,166
TOTAL UNCLASSIFIED OPERATING REVENUES.....		\$ -	\$ -	\$ -	\$ 2,166
OTHER FINANCING SOURCES					
391.00	Proceeds of General Fixed Asset Disposition.....	\$ -	\$ -	\$ -	\$ -
392.00	Interfund Operating Transfers.....	-	-	-	386,181
393.00	Proceeds of General Long Term Debt.....	-	-	-	-
394.00	Proceeds of Short-Term debt	-	-	-	-
395.00	Refunds of Prior Year Expenditures.....	-	-	-	13,584
TOTAL OTHER FINANCING SOURCES.....		\$ -	\$ -	\$ -	\$ 399,765
TOTAL REVENUES.....		\$ 1,268,345	\$ -	\$ -	\$ 5,519,763

Statement of Revenues and Expenditures

December 31st, 2025

EXPENDITURES		GOVERNMENTAL FUNDS			
GENERAL GOVERNMENT		General Fund	Special Revenue (including State Liquid Fuels)	Capital Projects	Debt Service
400.00	Legislative (Governing) Body.....	\$ -	\$ -	\$ -	\$ -
401.00	Executive (Manager or Mayor).....	166,313	-	-	-
402.00	Auditing Services/Financial Administration.....	97,663	-	-	-
403.00	Tax Collection.....	46,786	-	-	-
404.00	Solicitor/Legal Services.....	65,404	-	-	-
405.00	Secretary/Clerk.....	162,676	-	-	-
406.00	Other General Government Administration.....	31,442	-	-	-
407.00	IT-Networking Services-Data Processing.....	54,441	-	-	-
408.00	Engineering Services.....	40,912	-	-	-
409.00	General Government Buildings and Plant.....	342,153	-	-	-
TOTAL GENERAL GOVERNMENT.....		\$ 1,007,790	\$ -	\$ -	\$ -
PUBLIC SAFETY					
410.00	Police.....	\$ 1,125,034	\$ 493,552	\$ -	\$ -
411.00	Fire	18,323	11,583	-	-
412.00	Ambulance/Rescue.....	-	-	-	-
413.00	UCC and Code Enforcement.....	171,922	-	-	-
414.00	Planning and Zoning.....	30,689	-	-	-
415.00	Emergency Management & Communications.....	3,987	-	-	-
416.00	Militia and Armories.....	-	-	-	-
417.00	Examination of Licensed Occupations.....	-	-	-	-
418.00	Public Scales (weights and measures).....	-	-	-	-
419.00	Other Public Safety.....	-	-	-	-
TOTAL PUBLIC SAFETY.....		\$ 1,514,862	\$ 505,135	\$ -	\$ -
HEALTH AND HUMAN SERVICES					
420.00 -					
425.00	Health and Human Services	\$ 24,464	\$ -	\$ -	\$ -
PUBLIC WORKS - SANITATION					
426.00	Recycling Collection and Disposal.....	\$ -	\$ -	\$ -	\$ -
427.00	Solid Waste Collection and Disposal (trash).....	-	-	-	-
428.00	Weed Control.....	-	-	-	-
429.00	Wastewater/Sewage Collection and Treatment....	-	-	-	-
TOTAL PUBLIC WORKS - SANITATION.....		\$ -	\$ -	\$ -	\$ -

Statement of Revenues and Expenditures

December 31st, 2025

EXPENDITURES	PROPRIETARY FUNDS		FIDUCIARY FUND	Total
	Enterprise	Internal Service	Trust and Agency	Memorandum Only
GENERAL GOVERNMENT				
400.00 Legislative (Governing) Body.....	\$ -	\$ -	\$ -	\$ -
401.00 Executive (Manager or Mayor).....	-	-	-	166,313
402.00 Auditing Services/Financial Administration.....	-	-	-	97,663
403.00 Tax Collection.....	-	-	-	46,786
404.00 Solicitor/Legal Services.....	-	-	-	65,404
405.00 Secretary/Clerk.....	-	-	-	162,676
406.00 Other General Government Administration.....	-	-	-	31,442
407.00 IT-Networking Services-Data Processing.....	-	-	-	54,441
408.00 Engineering Services.....	-	-	-	40,912
409.00 General Government Buildings and Plant.....	-	-	-	342,153
TOTAL GENERAL GOVERNMENT.....	\$ -	\$ -	\$ -	\$ 1,007,790

PUBLIC SAFETY				
410.00 Police.....	\$ -	\$ -	\$ -	\$ 1,618,586
411.00 Fire	-	-	-	194,813
412.00 Ambulance/Rescue.....	-	-	-	-
413.00 UCC and Code Enforcement.....	-	-	-	171,922
414.00 Planning and Zoning.....	-	-	-	30,689
415.00 Emergency Management & Communications.....	-	-	-	3,987
416.00 Militia and Armories.....	-	-	-	-
417.00 Examination of Licensed Occupations.....	-	-	-	-
418.00 Public Scales (weights and measures).....	-	-	-	-
419.00 Other Public Safety.....	-	-	-	-
TOTAL PUBLIC SAFETY.....	\$ -	\$ -	\$ -	\$ 2,019,997

HEALTH AND HUMAN SERVICES				
420.00 -				
425.00 Health and Human Services	\$ -	\$ -	\$ -	\$ 24,464

PUBLIC WORKS - SANITATION				
426.00 Recycling Collection and Disposal.....	\$ 437,447	\$ -	\$ -	\$ 437,447
427.00 Solid Waste Collection and Disposal (trash).....	703,675	-	-	703,675
428.00 Weed Control.....	-	-	-	-
429.00 Wastewater/Sewage Collection and Treatment....	-	-	-	-
TOTAL PUBLIC WORKS - SANITATION.....	\$ 1,141,122	\$ -	\$ -	\$ 1,141,122

Statement of Revenues and Expenditures

December 31st, 2025

EXPENDITURES		GOVERNMENTAL FUNDS			
PUBLIC WORKS - HIGHWAYS AND STREETS		General Fund	Special Revenue (including State Liquid Fuels)	Capital Projects	Debt Service
430.00	General Services - Administration.....	\$ 225,694	\$ -	\$ -	\$ -
431.00	Cleaning of Streets and Gutters.....	-	-	-	-
432.00	Winter Maintenance - Snow Removal.....	-	17,186	-	-
433.00	Traffic Control Devices.....	-	12,914	-	-
434.00	Street Lighting.....	-	2,757	-	-
435.00	Sidewalks and Crosswalks.....	-	-	-	-
436.00	Storm Sewers and Drains.....	-	1,704	-	-
437.00	Repairs of Tools and Machinery.....	9,037	6,927	-	-
438.00	Maintenance & Repairs of Roads and Bridges.....	35,060	28,828	-	-
439.00	Highway Construction and Rebuilding Projects....	-	166,732	-	-
TOTAL PUBLIC WORKS - HIGHWAYS AND STREETS..		\$ 269,791	\$ 237,048	\$ -	\$ -
PUBLIC WORKS - OTHER SERVICES					
440.00	Airports.....	\$ -	\$ -	\$ -	\$ -
441.00	Cemeteries.....	-	-	-	-
442.00	Electric System.....	-	-	-	-
443.00	Gas System.....	-	-	-	-
444.00	Markets.....	-	-	-	-
445.00	Parking	-	-	-	-
446.00	Storm Water and Flood Control.....	-	-	-	-
447.00	Transit System.....	-	-	-	-
448.00	Water System.....	-	-	-	-
449.00	Water Transport and Terminals.....	-	-	-	-
TOTAL PUBLIC WORKS - OTHER SERVICES.....		\$ -	\$ -	\$ -	\$ -
CULTURE AND RECREATION					
461.00	Culture-Recreation Administration.....	\$ -	\$ -	\$ -	\$ -
462.00	Participant Recreation.....	-	-	-	-
463.00	Spectator Recreation.....	-	-	-	-
464.00	Parks.....	62,393	-	-	-
465.00	Shade Trees.....	-	-	-	-
466.00	Libraries.....	-	38,056	-	-
467.00	Civil and Military Celebrations.....	-	-	-	-
468.00	Senior Citizen Centers.....	-	-	-	-
469.00	Other Culture and Recreation.....	-	-	-	-
TOTAL CULTURE AND RECREATION.....		\$ 62,393	\$ 38,056	\$ -	\$ -
COMMUNITY DEVELOPMENT					
471.00	Conservation of Natural Resources.....	\$ -	\$ -	\$ -	\$ -
472.00	Community Development and Housing.....	-	-	-	-
473.00	Economic Development	-	-	-	-
474.00	Economic Opportunity.....	-	-	-	-
475-479	All other Community Development.....	-	-	-	-
TOTAL COMMUNITY DEVELOPMENT.....		\$ -	\$ -	\$ -	\$ -

Statement of Revenues and Expenditures

December 31st, 2025

EXPENDITURES		PROPRIETARY FUNDS		FIDUCIARY FUND	Total
PUBLIC WORKS - HIGHWAYS AND STREETS		Enterprise	Internal Service	Trust and Agency	Memorandum Only
430.00	General Services - Administration.....	\$ -	\$ -	\$ -	\$ 225,694
431.00	Cleaning of Streets and Gutters.....	-	-	-	-
432.00	Winter Maintenance - Snow Removal.....	-	-	-	17,186
433.00	Traffic Control Devices.....	-	-	-	12,914
434.00	Street Lighting.....	-	-	-	2,757
435.00	Sidewalks and Crosswalks.....	-	-	-	-
436.00	Storm Sewers and Drains.....	-	-	-	1,704
437.00	Repairs of Tools and Machinery.....	-	-	-	15,964
438.00	Maintenance & Repairs of Roads and Bridges....	-	-	-	63,888
439.00	Highway Construction and Rebuilding Projects....	-	-	-	166,732
TOTAL PUBLIC WORKS - HIGHWAYS AND STREETS.....		\$ -	\$ -	\$ -	\$ 506,839
PUBLIC WORKS - OTHER SERVICES					
440.00	Airports.....	\$ -	\$ -	\$ -	\$ -
441.00	Cemeteries.....	-	-	-	-
442.00	Electric System.....	-	-	-	-
443.00	Gas System.....	-	-	-	-
444.00	Markets.....	-	-	-	-
445.00	Parking	-	-	-	-
446.00	Storm Water and Flood Control.....	-	-	-	-
447.00	Transit System.....	-	-	-	-
448.00	Water System.....	-	-	-	-
449.00	Water Transport and Terminal Is.....	-	-	-	-
TOTAL PUBLIC WORKS - OTHER SERVICES.....		\$ -	\$ -	\$ -	\$ -
CULTURE AND RECREATION					
451.00	Culture-Recreation Administration.....	\$ -	\$ -	\$ -	\$ -
452.00	Participant Recreation.....	-	-	-	-
453.00	Spectator Recreation.....	-	-	-	-
454.00	Parks.....	-	-	-	62,393
455.00	Shade Trees.....	-	-	-	-
456.00	Libraries.....	-	-	-	38,056
457.00	Civil and Military Celebrations.....	-	-	-	-
458.00	Senior Citizen Centers.....	-	-	-	-
459.00	Other Culture and Recreation.....	-	-	-	-
TOTAL CULTURE AND RECREATION.....		\$ -	\$ -	\$ -	\$ 100,449
COMMUNITY DEVELOPMENT					
461.00	Conservation of Natural Resources.....	\$ -	\$ -	\$ -	\$ -
462.00	Community Development and Housing.....	-	-	-	-
463.00	Economic Development	-	-	-	-
464.00	Economic Opportunity.....	-	-	-	-
465-469	All other Community Development.....	-	-	-	-
TOTAL COMMUNITY DEVELOPMENT.....		\$ -	\$ -	\$ -	\$ -

Statement of Revenues and Expenditures

December 31st, 2025

EXPENDITURES		GOVERNMENTAL FUNDS			
		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
DEBT SERVICE					
471.00	Debt Principal (short-term and long-term).....	\$ -	\$ -	\$ -	\$ -
472.00	Debt Interest (short-term and long-term).....	-	-	-	-
475.00	Fiscal Agent Fees.....	-	-	-	-
TOTAL DEBT SERVICE.....		\$ -	\$ -	\$ -	\$ -
EMPLOYER PAID BENEFITS & WITHHOLDING ITEMS					
Employer Paid Withholding Taxes and					
481.00	Unemployment Compensation.....	\$ -	\$ -	\$ -	\$ -
482.00	Judgments and Losses.....	-	-	-	-
483.00	Pension/Retirement Fund Contributions.....	-	-	-	-
484.00	Workers Compensation Insurance.....	17,473	-	-	-
487.00	Other Group Insurance Benefits.....	10,897	-	-	-
TOTAL EMPLOYER PAID BENEFITS & WITHHOLDING ITEMS.....		\$ 28,370	\$ -	\$ -	\$ -
INSURANCE					
486.00	Insurance, Casualty, and Surety.....	\$ 125,102	\$ -	\$ -	\$ -
UNCLASSIFIED OPERATING EXPENDITURES					
488.00	Fiduciary Fund Benefits and Refunds Paid.....	\$ -	\$ -	\$ -	\$ -
489.00	All Other Unclassified Expenditures.....	-	-	-	-
TOTAL UNCLASSIFIED OPERATING EXPENDITURES...		\$ -	\$ -	\$ -	\$ -
OTHER FINANCING USES					
491.00	Refund of Prior Year Revenues.....	\$ -	\$ -	\$ -	\$ -
492.00	Interfund Operating Transfers.....	334,465	51,716	-	-
493.00	Other Financing Uses.....	-	-	-	-
TOTAL OTHER FINANCING USES.....		\$ 334,465	\$ 51,716	\$ -	\$ -
TOTAL EXPENDITURES.....		\$ 3,367,237	\$ 831,955	\$ -	\$ -
EXCESS/DEFICIT OF REVENUE OVER EXPENDITURES		\$ (477,408)	\$ 529,634	\$ -	\$ -

Statement of Revenues and Expenditures

December 31st, 2025

EXPENDITURES		PROPRIETARY FUNDS		FIDUCIARY FUND	Total
		Enterprise	Internal Service	Trust and Agency	Memorandum Only
DEBT SERVICE					
471.00	Debt Principal (short-term and long-term).....	\$ -	\$ -	\$ -	\$ -
472.00	Debt Interest (short-term and long-term).....	-	-	-	-
475.00	Fiscal Agent Fees.....	-	-	-	-
TOTAL DEBT SERVICE.....		\$ -	\$ -	\$ -	\$ -
EMPLOYER PAID BENEFITS & WITHHOLDING ITEMS					
Employer Paid Withholding Taxes and					
481.00	Unemployment Compensation.....	\$ -	\$ -	\$ -	\$ -
482.00	Judgments and Losses.....	-	-	-	-
483.00	Pension/Retirement Fund Contributions.....	-	-	-	-
484.00	Workers Compensation Insurance.....	-	-	-	17,473
487.00	Other Group Insurance Benefits.....	-	-	-	10,897
TOTAL EMPLOYER PAID BENEFITS & WITHHOLDING ITEMS.....		\$ -	\$ -	\$ -	\$ 28,370
INSURANCE					
486.00	Insurance, Casualty, and Surety.....	\$ -	\$ -	\$ -	\$ 125,102
UNCLASSIFIED OPERATING EXPENDITURES					
488.00	Fiduciary Fund Benefits and Refunds Paid.....	\$ -	\$ -	\$ -	\$ -
489.00	All Other Unclassified Expenditures.....	-	-	-	-
TOTAL UNCLASSIFIED OPERATING EXPENDITURES.....		\$ -	\$ -	\$ -	\$ -
OTHER FINANCING USES					
491.00	Refund of Prior Year Revenues.....	\$ -	\$ -	\$ -	\$ -
492.00	Interfund Operating Transfers.....	-	-	-	386,181
493.00	Other Financing Uses.....	-	-	-	-
TOTAL OTHER FINANCING USES.....		\$ -	\$ -	\$ -	\$ 386,181
TOTAL EXPENDITURES.....		\$ 1,141,122	\$ -	\$ -	\$ 5,340,314
EXCESS/DEFICIT OF REVENUE OVER EXPENDITURES		\$ 127,223	\$ -	\$ -	\$ 179,449

DEBT STATEMENT

[illegible]

Total bonds and notes outstanding	\$	-
Capitalized lease obligations	-	-
Other debt	-	-
TOTAL OUTSTANDING DEBT	\$	-
Minus assets held in bond reserve funds, and bond redemption funds	-	-
Minus lease rental payments receivable	-	-
NET DEBT	\$	-

STATEMENT OF CAPITAL EXPENDITURES

Category	Capital Purchases	Capital Construction	Total
Electric	\$ -	\$ -	\$ -
Fire	-	-	-
Gas System	-	-	-
General Government	9,242	17,079	26,321
Health	-	-	-
Housing	-	-	-
Libraries	-	-	-
Mass Transit	-	-	-
Parks	-	-	-
Police	184,848	-	184,848
Recreation	8,300	-	8,300
Sewer	-	-	-
Solid Waste	-	-	-
Streets/Highways	216,903	-	216,903
Water	-	-	-
Other (Please Specify)	-	-	-

TOTAL CAPITAL EXPENDITURES**\$ 436,372****EMPLOYEE COMPENSATION****EMPLOYEE COMPENSATION:**

Total salaries, wages, commissions, etc. paid this year (including all employees and elected officials) *

\$ 1,154,768

* Use income from box 16 of the W-3 Statement



ESTABLISHED 1683

Chuck Dennie, PE
CHAIRMAN

Stephanie DerOhannessian, MB
VICE-CHAIR

Eileen Ming, MPH, Sc.D.
SUPERVISOR

Michael Davey, Esq.
SUPERVISOR

Giovanna Iacono, PE, MBA
SUPERVISOR

June 6, 2026

Leitzell & Economidis, PC
90 S Newtown Street Road
Suite 10
Newtown Square, Pennsylvania

This representation letter is provided in connection with your audit of the financial statements of Statement of Current General Real Estate, Fire, Library and Emergency Management Services Taxes – Cash Basis and Statement of Interim Taxes Collected – Cash Basis of Bethel Township, which comprise the respective financial position of the tax collector for the period February 1, 2025 through January 27, 2026. The Tax Collector prepares its financial report on the cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America, and these statements have been prepared for the purpose of expressing an opinion as to whether the financial statements are presented fairly, in all material respects, in accordance with the basis of accounting mentioned above.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of June 6, 2026, the following representations made to you during your audit.

Financial Statements

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter December 11, 2025, including our responsibility for the preparation and fair presentation of the financial statements.
- 2) The financial statements referred to above is fairly presented in conformity with the Commonwealth of Pennsylvania's Local Tax Collection Law and include all financial information of the Collector required by generally accepted accounting principles to be included in the financial reporting entity.
- 3) We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) Significant assumptions we used in making accounting estimates are reasonable.
- 6) Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.

1092 Bethel Road – Garnet Valley, Pennsylvania 19060
P: (610) 459-1529 F: (610) 459-2921

WWW.BETHELTWP.COM



ESTABLISHED 1683

Chuck Dennie, PE
CHAIRMAN

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VICE-CHAIR

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SUPERVISOR

Michael Davey, Esq.
SUPERVISOR

Giovanna Iacono, PE, MBA
SUPERVISOR

7) All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed. No events, including instances of noncompliance, have occurred subsequent to the balance sheet date and through the date of this letter that would require adjustment to or disclosure in the aforementioned financial statements

8) The effects of all known actual or possible litigation, claims, and assessments have been disclosed to you.

Information Provided

9) We have provided you with:

- a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters.
- b) Additional information that you have requested from us for the purpose of the audit.
- c) Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
- d) Minutes of the meetings of Bethel Township or summaries of actions of recent meetings for which minutes have not yet been prepared.

10) All material transactions have been recorded in the accounting records and are reflected in the financial statements.

11) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.

12) We have no knowledge of any fraud or suspected fraud that affects the entity and involve:

- 1) Management,
- 2) Employees who have significant roles in internal control, or
- 3) Others where the fraud could have a material effect on the financial statements.

13) We have no knowledge of any allegations of fraud or suspected fraud affecting the entity's financial statements communicated by employees, former employees, regulators, or others.

14) We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.

15) We are not aware of any pending or threatened litigation, claims, or assessments or unasserted claims or assessments that are required to be disclosed in the financial statements, and we have not consulted a lawyer concerning litigation, claims, or assessments

16) We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.

Government—specific

17) We have made available to you all financial records and related data.

18) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.

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Giovanna Iacono, PE, MBA
SUPERVISOR

- 19) We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- 20) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts; and we have identified and disclosed to you all laws, regulations and provisions of contracts and grant agreements that we believe have a direct and material effect on the determination of financial statement amounts or other financial data significant to the audit objectives, including legal and contractual provisions for reporting specific activities in separate funds.
- 21) The financial statements properly classify all activities.
- 22) Expenses have been appropriately classified in the statement of current real estate taxes.
- 23) Revenues are appropriately classified in the statement of current real estate taxes.
- 24) Deposits are properly classified as to risk and are properly disclosed.
- 25) As part of your audit, you assisted with preparation of the financial statements. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements.

Signature: _____

Signature: _____

Title: _____

Title: _____

1092 Bethel Road - Garnet Valley, Pennsylvania 19060
P: (610) 459-1529 F: (610) 459-2921

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**TAX COLLECTOR
OF BETHEL TOWNSHIP**

AUDITED FINANCIAL REPORT

**FOR THE PERIOD FEBRUARY 1, 2025
THROUGH
JANUARY 27, 2026**



CYNTHIA FELZER LEITZELL, CPA
STELLA C. ECONOMIDIS, CPA

LEITZELL & ECONOMIDIS, PC
CERTIFIED PUBLIC ACCOUNTANTS

BETHEL TOWNSHIP
TAX COLLECTOR REPORT

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CYNTHIA FELZER LEITZELL, CPA
STELLA C. ECONOMIDIS, CPA

LEITZELL & ECONOMIDIS, PC
CERTIFIED PUBLIC ACCOUNTANTS

Board of Supervisors
Bethel Township
Garnet Valley, Pennsylvania

INDEPENDENT AUDITOR'S REPORT

Opinion

We have audited the accompanying statements of current real estate, fire, library, and emergency management services taxes (per original tax duplicate) - cash basis and the interim taxes collected - cash basis (the financial statements) of the Bethel Township Tax Collector for the period February 1, 2025 through January 27, 2026, and the uncollected tax as submitted to the Tax Claim Bureau of Delaware County as of January 27, 2026, and the related notes to the financial statements.

In our opinion, the statements of current general real estate, fire, library and emergency management services (EMS) taxes - cash basis and interim taxes collected - cash basis referred to above present fairly, in all material respects, in conformity with the cash basis of accounting, the collections for current real estate taxes and interim real estate taxes of Bethel Township for the period February 1, 2025 through January 27, 2026, and the uncollected balances for the tax year 2025 on the basis of accounting described in the Note I of the financial statements.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Tax Collector and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis of Accounting

We draw attention to Note I of the financial statements, which describes the basis of accounting. The financial statements are prepared on the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to that matter.

The Tax Collector's Responsibilities for the Financial Statements

The Tax Collector is responsible for the preparation and fair presentation of these financial statements in accordance with the cash basis of accounting described in Note I; this includes determining that the cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. The Tax Collector is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Tax Collector is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Tax Collector's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Tax Collector's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Tax Collector's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other Matters

The accompanying financial statements were prepared for the purpose of complying with the Commonwealth of Pennsylvania's *Local Tax Collection Law*, as described in Note II, and are intended to present the results of operations of only the portion of the financial reporting entity of the Bethel Township that is attributable to the transactions of the Tax Collector of Bethel Township.

Leitzell & Economidis, PC

LEITZELL & ECONOMIDIS, PC
Certified Public Accountants

June 6, 2026
Newtown Square, Pennsylvania

BETHEL TOWNSHIP
STATEMENT OF CURRENT GENERAL REAL ESTATE, FIRE AND LIBRARY TAXES (PER ORIGINAL TAX DUPLICATE) - CASH BASIS
INCLUSIVE OF 2025 ASSESSED INTERIMS
FOR THE PERIOD FEBRUARY 1, 2025 THROUGH JANUARY 27, 2026

	GENERAL	FIRE	LIBRARY	EMERGENCY MANAGEMENT SERVICES	TOTAL
Assessed valuation	\$1,415,431,759	\$1,415,431,759	\$1,415,431,759	\$1,415,431,759	\$1,415,431,759
Millage (per thousand dollars of assessed valuation) 1.373	0.876000	0.1090	0.027000	0.361000	1.373
Original assessed tax levy	\$ 1,239,918	\$ 154,282	\$ 38,217	\$ 510,971	\$ 1,943,388
Interim assessed tax levy in 2025 prorated	5,163	493	155	2,073	7,884
Remaining interim from 2024	1,737	129	52	-	1,918
Less: Total collections at face	(1,224,882)	(153,265)	(37,959)	(507,672)	(1,923,779)
Interim collections of 2024 assessments	(541)	(40)	(16)	-	(597)
Uncollected tax revenues as of January 27, 2026 at face	21,395	1,599	448	5,372	28,814
Plus: Penalty at 10%	2,140	160	45	537	2,882
Total uncollected taxes at January 27, 2026	<u>\$ 23,535</u>	<u>\$ 1,759</u>	<u>\$ 493</u>	<u>\$ 5,909</u>	<u>\$ 31,696</u>
Uncollected taxes remitted to County for lien	\$ 19,886	\$ 1,455	\$ 403	\$ 4,766	\$ 26,510
2025 interim uncollected taxes remaining and not yet liened	1,509	144	45	606	2,304
Penalty	2,140	160	45	537	2,882
	<u>\$ 23,535</u>	<u>\$ 1,759</u>	<u>\$ 493</u>	<u>\$ 5,909</u>	<u>\$ 31,696</u>

The accompanying notes are an integral part of this financial statement.

BETHEL TOWNSHIP
STATEMENT OF INTERIM TAXES COLLECTED - CASH BASIS
FOR THE PERIOD FEBRUARY 1, 2025 THROUGH JANUARY 27, 2026

	2025 Interim Taxes
New interim assessment	\$ 21,667,028
Original assessment for interim properties	<u>11,028,583</u>
Net increase in assessment	10,638,445
Millage (per thousand dollars of assessed valuation)	<u>1.373</u>
Original interim levy assessment	<u>\$ 151,422</u>
Prorated interim levy	\$ 9,368
Less : Collections at face	<u>(7,064)</u>
Uncollected taxes at January 27, 2026 at face	2,304
Plus: 10% penalty	230
Uncollected interim tax revenue at January 27, 2026	<u>\$ 2,534</u>

DRAFT

**BETHEL TOWNSHIP
CURRENT REAL ESTATE TAX COLLECTED
NOTES TO FINANCIAL STATEMENTS
JANUARY 27, 2026**

Bethel Township is a second-class Township within the Commonwealth of Pennsylvania and is governed by an elected Board of Supervisors. The Township's financial statements are prepared on a cash basis of accounting in accordance with the financial reporting provisions of Commonwealth of Pennsylvania Department of Community and Economic Development (DCED).

NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Tax collections for Bethel Township are allocated among funds pursuant to budget and ordinance. This report reflects only the current real estate collections (2025 assessment collection) and current interim collections for Bethel Township.

The books and records of the Tax Collector of Bethel Township are maintained on the cash basis of accounting, a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Receipts of real estate taxes are recorded when received. Any discounts or penalties associated with a collection are also recognized when the related payment is received. A penalty of 10-percent has been added to the uncollected current real estate tax balance reflecting the total amount of the 2025 assessment (including prior year delinquent interims) turned over to the County of Delaware for subsequent delinquent collection. Interim assessments and collections are included in the current real estate assessment.

The Township has an elected tax collector.

For the purposes of these financial statements, the face collections include January 2026 receipts reflected as part of the 2025 Tax Collector activities to enable the reader to better reconcile that amount truly outstanding of the 2025 assessment. Also included are the 2025 interim tax assessment and collections. Remaining interim assessments are not lien until after one year.

**BETHEL TOWNSHIP
CURRENT REAL ESTATE TAX COLLECTED
NOTES TO FINANCIAL STATEMENTS
JANUARY 27, 2026**

NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

For 2025, the following tax was levied on assessed value of real estate:

- 1.373 mills in total was levied as follows:
 - .876 mills for General Purposes
 - .109 mills for Fire
 - .027 mills for Library
 - .361 mills for emergency management services
- Real estate bills: mailed February 1
- Discount period – February 1 to March 31 – 2% of gross levy
- Face period – April 1 to May 31
- Penalty period – June 1 to collection – 10% of gross levy

The preparation of financial statements in conformity with the cash basis of accounting used in the preparation of these financial statements requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Although these estimates are based on management's knowledge of current events and actions it may undertake in the future, they may ultimately differ from actual results.

NOTE II. LOCAL TAX COLLECTION LAW

The General Assembly of the Commonwealth of Pennsylvania's Act of May 25, 1945, P.L. 1050, No. 394, and all amendments through March 22, 2002; §72 P.S. 5511/et seq., known as the *Local Tax Collection Law* relates to the collection of taxes levied by counties, county institution districts, cities of the third class, boroughs, towns, townships, certain school districts and vocational school districts; conferring powers and imposing duties on tax collectors, courts and various officers of said political subdivisions; and prescribing penalties.

NOTE III. FINANCIAL STATEMENTS

The financial statements include only the real estate tax collections for the current year. Prior year real estate taxes are collected by the County of Delaware.

NOTE IV. SUBSEQUENT EVENTS

Management has evaluated subsequent events through June 6, 2026 the date on which the financial statements were available to be issued.



CYNTHIA FELZER LEITZELL, CPA
STELLA C. ECONOMIDIS, CPA

LEITZELL & ECONOMIDIS, PC
CERTIFIED PUBLIC ACCOUNTANTS

June 30, 2026

Board of Supervisors
Bethel Township
Garnet Valley, Pennsylvania

We have audited the financial statements of Bethel Township as of December 31, 2025 and for the year then ended and have issued our report thereon dated June 30, 2026. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and in accordance with the financial reporting provisions of Commonwealth of Pennsylvania Department of Community and Economic Development (DCED) as well as certain information relating to the planned scope and timing of our audit. We have communicated such information in our letter to you dated December 11, 2025. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. No new accounting policies were adopted and the application of existing policies was not changed during 2025. We noted no transactions entered into by Bethel Township during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated June 30, 2026.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to Bethel Township's financial statements or a determination of the type of

auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as Bethel Township's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

We considered Bethel Township's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Bethel Township's internal control. Accordingly, we do not express an opinion on the effectiveness of Bethel Township's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control was for the limited purpose described in a preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore material weaknesses or significant deficiencies may exist that were not identified.

1. *Financial statements pursuant to the DCED regulatory format are prepared by the auditors. Auditors' involvement in financial statement preparation can represent a material weakness in internal control if the organization does not have sufficient accounting expertise to prepare those financial statements and lacks the accounting skills and competencies necessary to prevent, detect and correct a material misstatement. However, management oversight and the Treasurer's expertise, experience and understanding, in our opinion, acts as a compensating control.*

In addition we recommend that the Township consider:

1. Formalizing its fixed asset information for insurance and internal control purposes as well as should the Township convert at some point to full financial statements including government wide.
2. Review old outstanding checks for either reissuance, cancellation or escheat as appropriate.
3. Current escrow files to kept with pertinent information such as escrow agreements, copy of deposits, approved disbursements and any resolutions noted at township meetings.

Restriction on Use

This information is intended solely for the use of Bethel Township Board of Supervisors and management of Bethel Township and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

Leitzell & Economidis, PC

LEITZELL & ECONOMIDIS, PC
CERTIFIED PUBLIC ACCOUNTANTS

Bethel Township Tax Collectors Report For the Month Ended July 2026

Supervisors,

During the month of July there were 10 invoices collected for 2026 taxes. The total tax collected for July was \$9,055.36 and was remitted to the Township in one installment: August 7, 2026. The breakdown is as follows:

\$3,509.14 for Township tax (\$1,202,610.61 YTD)

\$335.70 for Fire tax (\$115,043.61 YTD)

\$105.39 for Library tax (\$36,118.37 YTD)

\$3,696.00 for Trash Fees (\$1,212,096 YTD)

\$1,409.13 for EMS tax (\$482,916.93 YTD)

As of July 31, 2026, 3,423 tax bills were collected out of 3,575 (95.75% as compared to 95.64% in the prior year).

For the Garnet Valley School District, 463 payments have been processed for a total of \$3,170,895.17.

Customer service provided to residents and outside entities during the month were 23 telephone inquiries and approximately 71 e-mail inquiries for a total of 93 requests that required action and response.

Respectfully submitted,



Edward Plasha
August 4, 2026



BETHEL TOWNSHIP POLICE DEPARTMENT

1092 Bethel Road
Garnet Valley, PA 19060
Station: 610-558-0929
Fax: 610-558-3308
www.twp.bethel.pa.us



John McCarthy
Chief of Police

July 2026 Monthly Report

Calls for Service

Total Calls - 901

911 Calls – 294

Officer Generated - 607

Simple Assault – 1, Medical Emergencies- 46, Assist other departments - 9, Burglary – 1, Theft Of Auto – 0, Alarms- 28, Traffic Stops-52, Citations- 55 (including non-traffic arrests), Domestic- 8, Crashes- 18, Thefts- 4, Fraud Investigations – 2, Criminal Investigations – 8, Building/Development Checks- 504, Vacation home checks-51, Suspicious Persons/Vehicles-19, Death Investigations – 1, Suicide -0, Weapons offense - 1, Miscellaneous Calls- 148

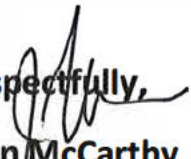
Comments

SAFETY MESSAGE:

The Garnet Valley School District resumes classes on August 31, 2026. Police will be monitoring speed in the school zone. Slow Down and Save a Life.

Always be situationally aware of your surroundings and call 911 to report suspicious activity. If you see something, say something!

Respectfully,


John McCarthy
Chief of Police

BETHEL TOWNSHIP HOSE COMPANY No.1

*Organized April 25, 1944
Chartered December, 1944*

Emergency 911

3737 FOULK ROAD
GARNET VALLEY, PA 19060

*House Phone (610) 494-4070
Business (610) 494-0899*

Chief's Report

Reporting Period: July 2026

Call Volume Summary

- Calls for July 2026: 36
- Calls Year-to-Date (2026): 269

Incidents Within Bethel Township

Total Township Calls (July): 13

Call Type	Number of Calls
Fire Alarms	6
CO Alarm	1
Vehicle Accident	1
Building Fire	1
EMS Assist	2
Wires	2

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Mutual Aid Responses

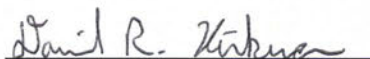
Total Mutual Aid Calls (July): 23

Mutual Aid by Municipality:

- Upper Chichester: 7
- Concordville: 2
- Marcus Hook: 2
- Claymont: 2
- Talleyville: 8
- Aston: 2

Training

- Trainings Conducted :1



Fire Chief

Daniel Kirkner



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CHAIRMAN

Stephanie DerOhannessian, MB
VICE-CHAIR

Eileen Ming, MPH, Sc.D.
SUPERVISOR

Michael Davey, Esq.
SUPERVISOR

Giovanna Iacono, PE, MBA
SUPERVISOR

**BETHEL TOWNSHIP
DELAWARE COUNTY, PENNSYLVANIA**

RESOLUTION No. 2026-33

**A RESOLUTION OF BETHEL TOWNSHIP, DELAWARE COUNTY,
PENNSYLVANIA APPROVING APPLICATIONS PURSUANT TO THE
VOLUNTEER SERVICE CREDIT PROGRAM.**

Whereas, on November 18, 2025, via Ordinance No. 244, codified at Chapter 408, Article VI of the Code of Bethel Township (the "Code");

Whereas, pursuant to Section 408-45.E of the Code, the February 1 deadline under which was extended by waiver granted via motion passed at the Board of Supervisors May 12, 2026 meeting, the Chief of Bethel Hose Co. No. 1 submitted a notarized eligibility list of the volunteers who met the criteria to receive a 100% Bethel Township tax credit for 2026 real property taxes.

Whereas, on or about July 8, 2026, the Township received an application from each volunteer set forth on the eligibility list pursuant to Section 408-45.F of the Code.

Now, therefore, be it resolved that:

1. Waiver. The June 30 deadline for applications for the Volunteer Service Tax Credit is hereby waived for the applicants set forth in this Resolution.

2. Approval. The following volunteers' applications are hereby APPROVED:

Thomas L. Anderson
Glenn A. Davis
Joseph McDaniel
David J. Stebbins

Robert W. Bardsley
Matthew J. Hills, Jr.
Waldemar George Natrin, Jr.
Raymond W. Stiles, Jr.

Warren Chandler
Michael A. Hunter
David Nussbaumer

3. Certificates, Register and Credits. The Township administration is hereby directed to take such action as may be necessary to:



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CHAIRMAN

Stephanie DerOhannessian, MB
VICE-CHAIR

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SUPERVISOR

Michael Davey, Esq.
SUPERVISOR

Giovanna Iacono, PE, MBA
SUPERVISOR

- a. Issue tax credit certificates to the volunteers whose applications were approved by Paragraph 2 of this Resolution.
- b. Develop an official Tax Credit Register of the volunteers issued tax credit certificates, and circulate a copy of same to:
 - i. The Township Treasurer; and
 - ii. The Chief of Bethel Hose Co. No. 1.

RESOLVED this 11th day of August 2026.

Bethel Township Board of Supervisors

Chuck Dennie
Chair

Attest:

William Addison
Township Manager

BETHEL TOWNSHIP HOSE COMPANY No.1

Organized April 25, 1944
Chartered December, 1944

Emergency 911

3737 FOULK ROAD
GARNET VALLEY, PA 19060

House Phone (610) 494-4070
Business (610) 494-0899

MAY 15, 2026

Dr. William Addison
Township Manager
Bethel Township
1092 Bethel Road

SCANNED
DATE 052226
WHA

Re: Eligibility List - Volunteer Tax Credit Program

Dear Dr. Addison:

Please accept this letter as certification that the following members of Bethel Hose Co. No. 1 have obtained one hundred (100) or more credit points as set forth on Exhibit A to Resolution No. 2025-35 and are thus eligible for the volunteer tax credit under Ordinance No. 244:

Tom Anderson	Michael Hunter	Ray Stiles
Bob Bardsley	Joseph McDaniel	Dave Stebbins
Lance Chandler	Matt Hills	Dave Nussbaumer
Glen Davis	Chip Natrin	

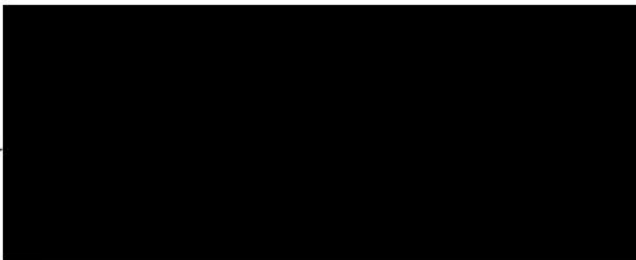
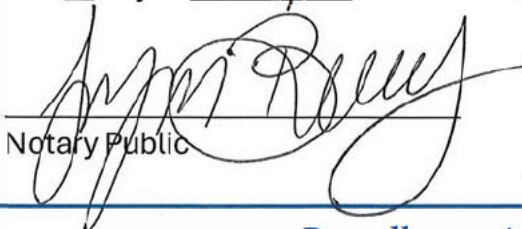
Respectfully,



Chief Dan Kirkner
Bethel Hose Company

Subscribed and sworn before me
this 5th day of May 2026

Notary Public



Proudly serving the community since 1944
www.bethelfire.com



Bethel Township Hose Company Real Estate Tax Credit

Act 172 of 2016 established incentives for volunteers of fire companies and nonprofit emergency medical services agencies by providing municipalities with the option to offer a real estate or earned income tax credit to active members of volunteer fire companies and nonprofit emergency medical service agencies.

Real estate tax credit: The real estate tax credit may establish a credit of up to 100% percent of the real estate tax liability for residential real property owned and occupied as the domicile of an active volunteer.

The real estate tax credit operates as follows: an active volunteer pays their municipal real estate tax bill, then files an application for the real estate tax credit with the local government. If the application is approved, the local government issues a check to the active volunteer as a real estate tax credit rebate. The local government must approve the application if the real estate in question is real property owned and occupied by the applicant, and the applicant meets the active volunteer certification requirements implemented by the local government.

The local government should verify that an active volunteer is an owner-occupant of property within its jurisdiction. The local government may determine this by verifying that the property is registered for the Homestead Exemption or by developing any other criteria it deems appropriate. The tax bill that is submitted with the application may contain this documentation.

The fire company is responsible for:

1. Implementing a tracking/reporting mechanism of activities for each active volunteer that meets the eligibility requirements for the tax credit program.
2. Ensuring the tracking/reporting mechanism has the calculation of total credits earned for each eligible volunteer.
3. Collaborating with the municipal officials to validate that the volunteers meet the eligibility for the tax credit program. A notarized list of volunteers eligible for the tax credit program must be provided to the municipality each year prior to tax notices being distributed.

All records are subject to periodic review by the Pennsylvania State Fire Commissioner, the Auditor General and the municipality enacting the ordinance.

The following requirements are set forth by the Bethel Hose Company to qualify.

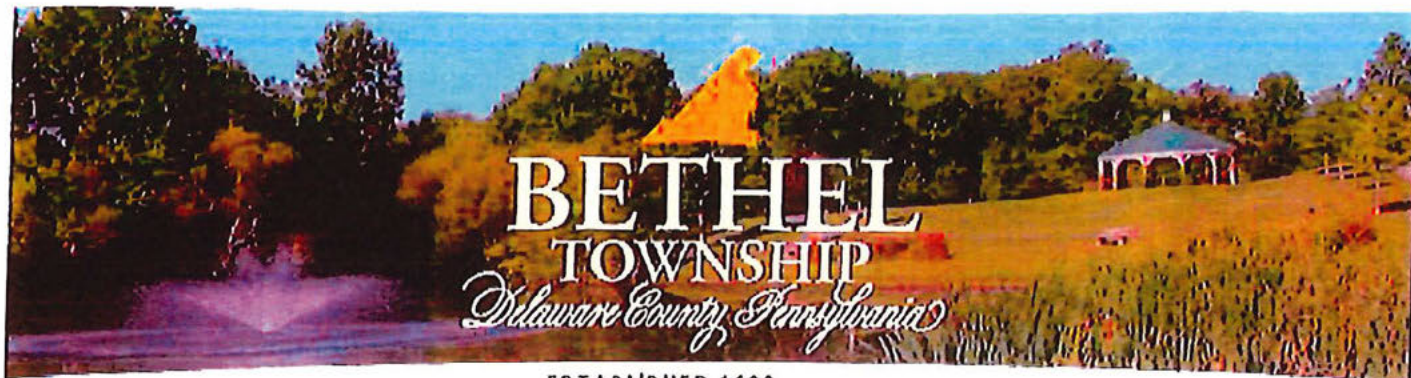
1-Be a member of good standing **and**

Reach a total of one hundred (100) credit points from the following categories:

- 1- Emergency Calls = The number of calls made (X2)
- 2- Department Trainings= The number of inhouse trainings (X2)
- 3- Certification Trainings Hours= Hours earned at official certification training outside of the Bethel Hose Company (X2)
- 4- Company Meetings = How many company meetings are attended (X1)
- 5- Fire Prevention / Public Relations = Hours are spent serving in that role (X2)
- 6- Fire Police Hours= How many hours spent while active in a fire police role (X2)
- 7- Fire Line Officer = 25 points
- 8- Table Officer = 25 points
- 9- Committee Chair = 20 points
- 10-Committee Member = 15 points
- 11-Fundraising Hours= Number of hours spent on fundraising (X2)
- 12-Longevity= How many years as a member of good standing (X2)

Requirements passed at company meeting June 26th, 2025

Consideration of a motion to approve the certified list of active volunteer firefighters submitted by the Volunteer Fire Company, as having satisfied the eligibility requirements established under Bethel Township Ordinance No. 244, Volunteer Service Tax Credit Program



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Michael D'Agostino, Esq.
SUPERVISOR

Giovanna Iacono, PE, MBA
SUPERVISOR

**BETHEL TOWNSHIP
DELAWARE COUNTY, PENNSYLVANIA**

**RESOLUTION No. 2025-35
Volunteer Tax Service Credit Criteria**

WHEREAS, the Township has established a Volunteer Service Tax Credit Program via Ordinance 244.

WHEREAS, Ordinance No. 244 requires that the Township establish criteria for eligibility for the tax credit via Resolution.

NOW, THEREFORE, be it **RESOLVED** that the criteria for service in 2025 to establish eligibility for a 2026 tax credit is attached hereto as Exhibit "A."

Be it further **RESOLVED** that Exhibit "A" shall remain the criteria for service for subsequent years unless the Board of Supervisors amends or repeals Ordinance No. 244 or adopts new criteria.

RESOLVED, this 18th day of November 2025.

BETHEL TOWNSHIP BOARD OF SUPERVISORS

Attest:



Chuck Demie



William Addison
Township Manager

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P: (610) 459-1529 | F: (610) 459-2921

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SUPERVISOR

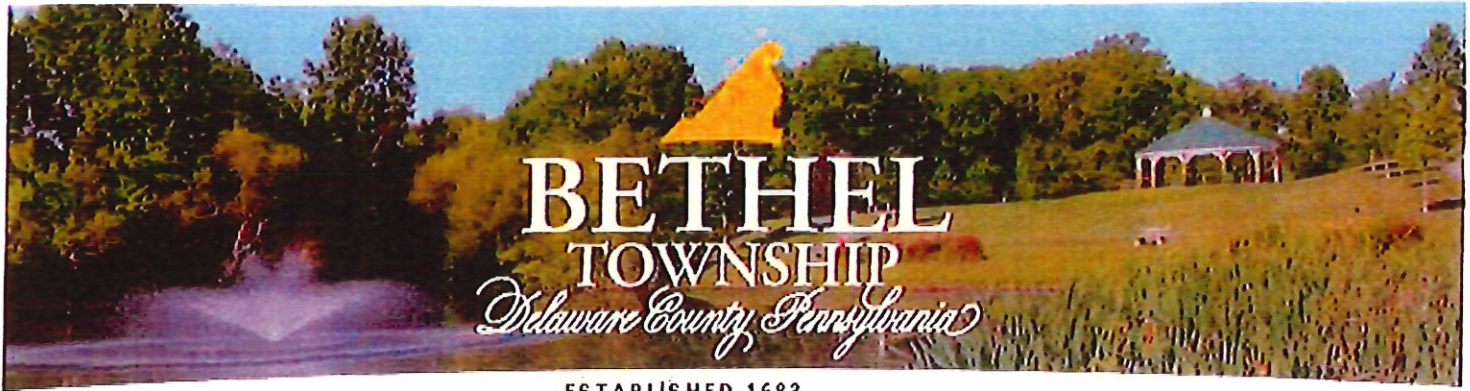
Michael D'Agostino, Esq.
SUPERVISOR

Giovanna Iacono, PE, MBA
SUPERVISOR

EXHIBIT "A"

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BETHEL TOWNSHIP
DELAWARE COUNTY, PENNSYLVANIA

ORDINANCE No. 244
Volunteer Service Tax Credits

AN ORDINANCE OF BETHEL TOWNSHIP, DELAWARE COUNTY, PENNSYLVANIA ESTABLISHING A VOLUNTEER SERVICE TAX CREDIT PROGRAM; PROVIDING A 100% TAX CREDIT FOR VOLUNTEERS THAT MEET CERTAIN CRITERIA; ESTABLISHING A PROCESS FOR ADMINISTERING THE PROGRAM; ESTABLISHING AN APPEALS PROCESS FOR TAXPAYERS DENIED A TAX CREDIT; PROVIDING THE OPPORTUNITY FOR RECIPROCITY WITH OTHER MUNICIPALITIES AND VOLUNTEER SERVICE AGENCIES; AND REPEALING INCONSISTENCIES.

Whereas, this Board of Supervisors wishes to recognize the dedication of volunteer emergency responders and encourage volunteerism amongst its residents; and

Whereas, Act 172 of 2016, as amended by Act 91 of 2020, provides an opportunity for local municipalities to provide an up to 100% local tax credit to volunteer emergency responders who meet certain criteria.

Now, therefore, Bethel Township hereby ORDAINS that:

1. **Definitions.** The following words and phrases, when used in this Ordinance shall have the meanings given them in this Section.

ACTIVE VOLUNTEER

A Volunteer for an Eligible Entity who meets the criteria for that entity's Volunteer Service Credit Program.

ELIGIBLE ENTITY

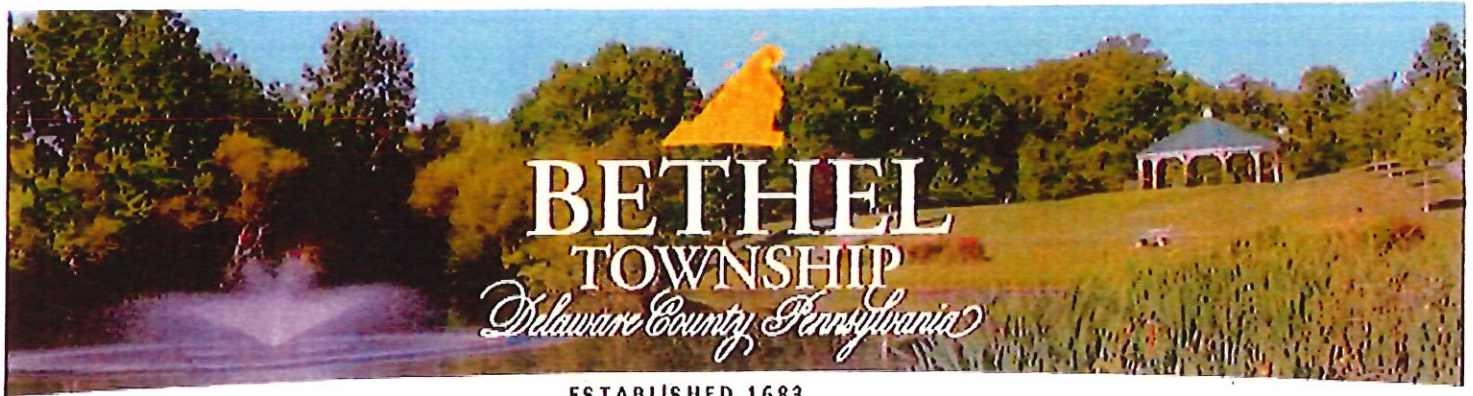
A volunteer fire company or nonprofit emergency medical service agency for which the Township has adopted a resolution establishing a Volunteer Service Credit Program.

ELIGIBILITY PERIOD

The time frame when Volunteers may earn credit under the Volunteer Service Credit Program.

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EMERGENCY RESPONDER

A Volunteer who responds to an emergency on behalf of an Eligible Entity.

EMERGENCY RESPONSE CALL

Any emergency call to which a Volunteer responds, including travel directly from and to a Volunteer's home, place of business or other place where he/she shall have been when the call was received.

QUALIFIED REAL PROPERTY

A residential real property owned and occupied as the domicile of an Active Volunteer.

VOLUNTEER

An unpaid member of an Eligible Entity.

2. Volunteer Service Credit Program.

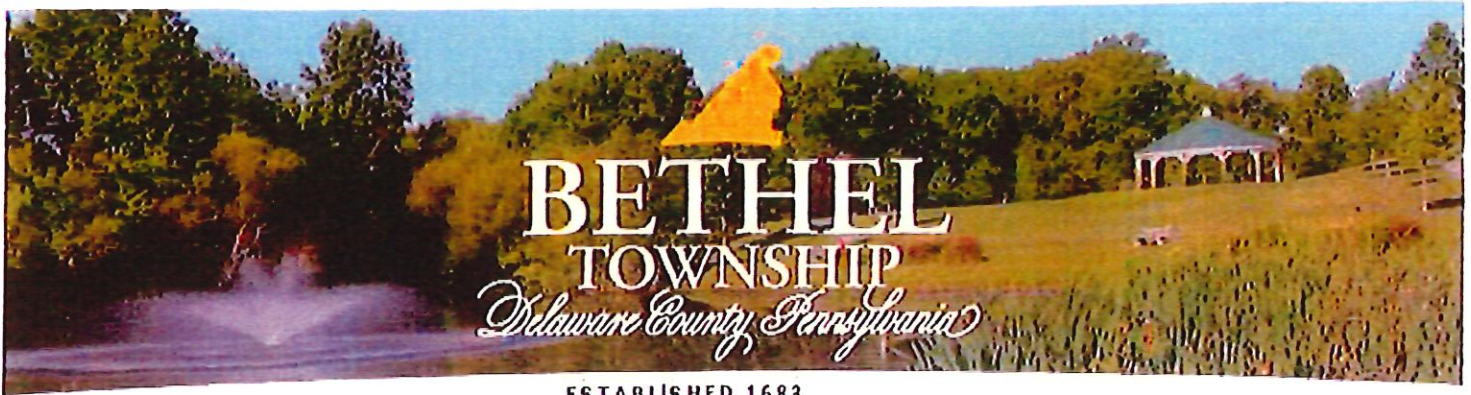
a. **Establishment.** Bethel Township hereby establishes a Volunteer Service Credit Program. The goal of the program is to encourage membership and service in the Township's volunteer fire companies and nonprofit emergency medical service agencies.

b. **Program Criteria.** The Board of Supervisors shall establish, by resolution at its reorganizational meeting, the annual criteria that must be met to qualify for credits under the program based on the following:

- (1) The number of emergency response calls to which a volunteer responds.
- (2) The level of training and participation in formal training and drills for a volunteer.
- (3) The total amount of time expended by a volunteer on administrative and other support services, including, but not limited to:
 - (a) Fundraising;
 - (b) Providing facility or equipment maintenance;
 - (c) Financial bookkeeping.

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(4) The involvement in other events or projects that aid the financial viability, emergency response or operational readiness of a volunteer fire company or a nonprofit emergency medical service agency.

(5) The total number of years the volunteer has served.

c. Carry Forward. In the event the Board of Supervisors does not adopt a resolution establishing the annual criteria for an Eligible Entity, the prior year's criteria shall carry forward absent action by the Board of Supervisors to repeal the resolution establishing that criteria, in which case there shall be no program for that year unless/until new criteria are established.

d. Eligibility Period. A Volunteer must meet the minimum criteria set forth in the resolution for that Volunteer's Eligible Entity for the tax year during to which that Resolution applies.

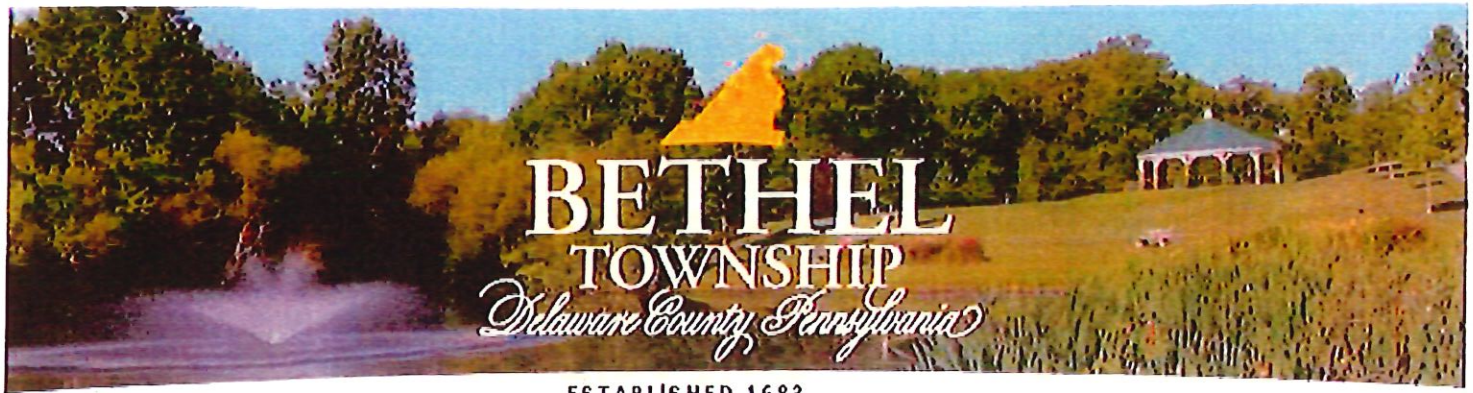
e. Recordkeeping. The Chief of each volunteer fire company or the supervisor of the nonprofit emergency medical service agency established as an Eligible Entity shall keep specific records of each volunteer's activities in a service log to establish credits under the Volunteer Service Credit Program. Service logs shall be subject to review by the Township, the State Fire Commissioner and the State Auditor General. The Chief, or supervisor, shall annually transmit to the Township a notarized eligibility list of all volunteers that have met the minimum criteria for the Volunteer Service Credit Program. The notarized eligibility list shall be transmitted to the Township no later than February 1 of each year setting forth the prior year's eligibility. The chief or supervisor shall post the notarized eligibility list in an accessible area of the volunteer agency's facilities.

f. Application. Volunteers that have met the minimum criteria of the Volunteer Service Credit Program shall sign and submit an application for certification to their Chief or supervisor. The Chief or supervisor shall sign the application if the Volunteer has met the minimum criteria of the Volunteer Service Credit Program, and forward it to the Township Manager. Applications shall not be accepted by the Township after June 30 of each year.

g. Township Review. The Township administration shall review the applications for credit under the Volunteer Service Credit Program and shall cross reference them with the notarized eligibility list. During or before its August meeting, the Board of Supervisors shall approve all applicants that are on the notarized eligibility list. All applicants approved by the Board of Supervisors shall be issued a tax credit certificate by the Township Administration.

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h. Official Tax Credit Register. The Township shall keep an official Tax Credit Register of all Active Volunteers that were issued tax credit certificates. The Township shall issue updates, as needed, of the official Tax Credit Register to the following:

- (1) the Township Treasurer;
- (2) the Chief of any volunteer fire company that is an eligible entity; and
- (3) the supervisor of any nonprofit emergency medical services agency that is an

Eligible Entity.

i. Injured Volunteers.

(1) An Emergency Responder that is injured during an emergency response call may be eligible for future tax credits. The injury must have occurred while responding to, participating in, or returning from an emergency response call with an Eligible Entity.

(2) An injured Emergency Responder shall provide documentation from a licensed physician with the application required under this section stating that their injury prevents them from performing duties to qualify as an Active Volunteer. In such a case, the injured Emergency Responder shall be deemed an Active Volunteer for that tax year.

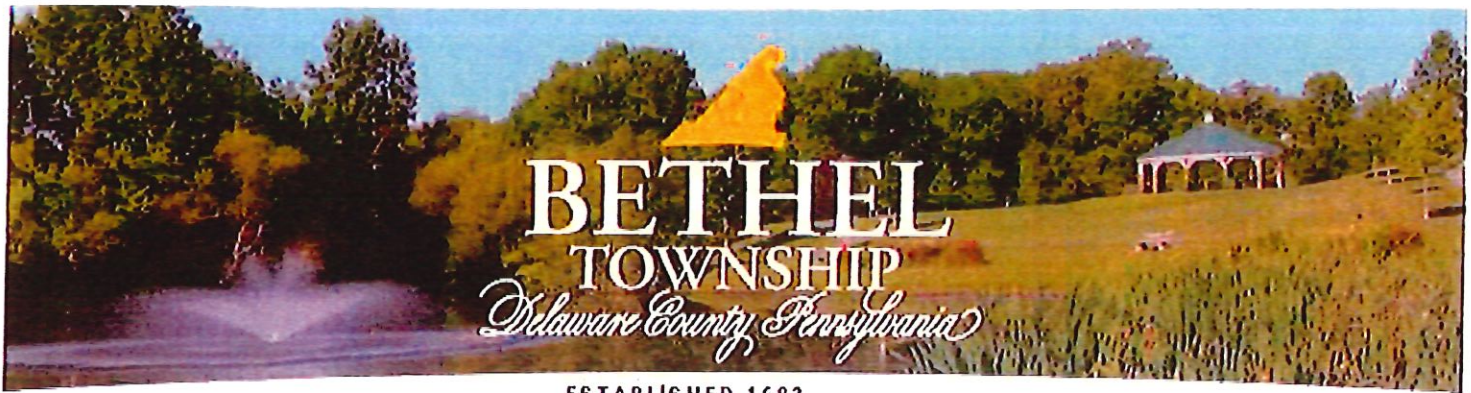
(3) An injured Emergency Responder shall annually submit the application required under this section, along with updated documentation from a licensed physician stating that the injury still exists and prevents them from qualifying as an active volunteer. The injured Emergency Responder shall again be deemed an Active Volunteer for that tax year. An injured Emergency Responder shall only be deemed an Active Volunteer for a maximum of five consecutive tax years.

3. Real Property Tax Credit.

a. Tax Credit. Each active volunteer who has been certified under the Township Volunteer Service Credit Program shall be eligible to receive a real property tax credit of 100% of the Township tax liability on qualified real property. Such credit shall apply to all real property taxes, but shall not apply to fees included as part of the Township tax bill. If the taxes are paid in the penalty period, the tax credit shall only apply to the base tax year liability. If the tax is paid in the discount period, the tax credit shall be capped at the discount amount.

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b. Claims.

(1) An Active Volunteer with a tax credit certificate may file a claim for the tax credit on their qualified real property tax liability for the Township's real estate tax levy. The tax credit shall be administered as a refund by the Township Treasurer. An Active Volunteer shall file the following with the Township Administration:

(a) a true and correct receipt from the Township Tax Collector of the paid Township real property taxes for the tax year which the claim is being filed;

(b) the tax credit certificate;

(c) such documentation as may be necessary to show that the real estate for which the Active Volunteer is claiming the tax credit is Qualified Real Estate.

(2) If the Active Volunteer provides all documents required under this subsection, the Township Treasurer shall issue the tax refund to Active Volunteer.

c. Rejection of Tax Credit Claim.

(1) The Township shall reject a claim for a tax credit if the taxpayer fails to provide all of the documentation required by subsection 3.b.

(2) If the Township rejects a claim the taxpayer shall be notified in writing of the decision. The notice shall include the reasons for the rejection and provide the method of appealing the decision pursuant to Section 4.

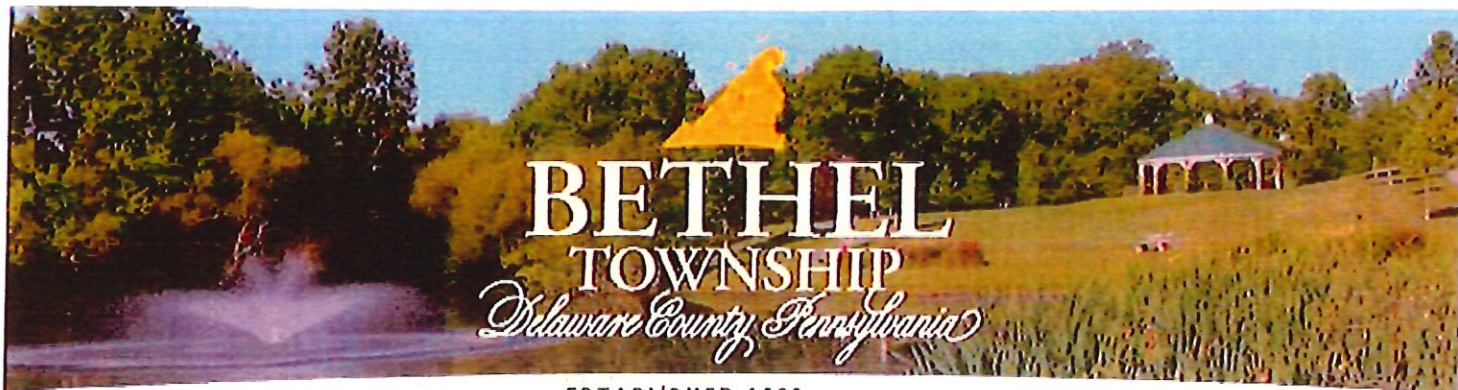
(3) Taxpayers shall have 30 days from their receipt of the notice of rejection to appeal the decision.

4. Appeals. Taxpayers shall have the right to appeal the rejection of a tax credit claim. All appeals shall occur pursuant to 2 Pa.C.S. Chapter 5, Subchapter B (relating to practice and procedure of local agencies) and 2 Pa.C.S. Chapter 7, Subchapter B (relating to judicial review of local agency action), each part of the "Local Agency Law."

5. Reciprocity. The Board of Supervisors shall have the authority and discretion to establish reciprocity with other municipalities that participate in a volunteer service tax credit program by resolution.

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Giovanna Iacono, PE, MBA
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6. Effective Date. This Ordinance shall become effective for the 2026 Township tax year, with Active Volunteers eligible for activities during calendar year 2025.

7. Repealer. All ordinances, resolutions or parts of ordinances or resolutions directly inconsistent with any provision of this Ordinance are hereby repealed to the extent of such inconsistencies only.

Enacted and Ordained this 18th day of November 2025.

BETHEL TOWNSHIP BOARD OF SUPERVISORS

Attest:


William Addison
Township Manager


Chuck Dennie
Chair



Count of Event Type Column Labels

Row Labels	MIC104D	(blank)	Grand Total
ALS-EMS	22		22
BLS-EMS	15		15
(blank)			
Grand Total	37		37



Bethel Township

Emergency Management



Monthly Report

July 2026

Events: No events of major injury or property damage have been reported.

Communications: Continued updates from MIPC.

Invite to future tabletop exercise from Buckeye Pipeline

Completed Tasks: Independence Day Fireworks concluded without incident.

Delaware County Mitigation Advisory Board Meeting

Training: None

MIPC Fuel Leak: MIPC continues to provide constant updates directly to DEP and Bethel Township. Monthly in person hours are still available to residents at the Myers Building. All information pertaining to the incident can be found on their website or call their dedicated phone line. All links can also be found on the Bethel Township website.

Ray Stiles

Emergency Management Coordinator

Bethel Township / Delaware County

Ray.Stiles@BethelTownship.com

610 960-8041



MOR Construction Service, LLC
Outdoor, Indoor and Underground Services

139 Schoolhouse Lane
Glen Mills PA 19342
Phone: (610) 459-2444
Fax: (610) 459-2844
Web: www.MORConstruction.com

PA:014512

"ONE CALL DOES MOR"

August 10, 2026

Bethel Township c/o G. D. Houtman & Son, Inc.
Matthew Houtmann, P.E.
139 E. Baltimore Avenue
Media, PA 19063

NOTE: 08/11/2026
Motion to amend
the agenda for
Emergency repair.

- **PROJECT: 3661 Marian Drive Storm Repair**
The proposal is based upon
- **DRAWINGS: N/A**
- **TOTAL PRICE: see below**
- Bethel Township (herein referred to as Owner) and
- MOR Construction Services Inc. (herein referred to as MOR)

The Construction Contract Documents herein consist of: All the terms and scope of work recited herein contained in this Construction Contract Document, which shall supersede any other notes or drawings which may have been prepared by, ordered by the Architect, Owner in connection with the general construction of this job site.

SCOPE OF WORK

- ~~A. **Storm Sewer Repair (Patch Repair of 18" RCP):** Place PA One Call. Saw cut the existing asphalt 3 feet off of the existing curbline by 10 feet long. Excavate to expose the existing deteriorated pipe and dispose of excavated material off site. Set form board over the existing hole and secure with tapcons. Place welded wire mesh and pour concrete. Place and compact 2A Modified stone. Place and compact asphalt and tar seal the edges between the new and existing asphalt.~~

~~Price: \$12,705.00~~

- B. **Storm Sewer Repair (Replace section of 18" RCP):** Place PA One Call. Saw cut the existing asphalt 3 feet off of the existing curbline by 10 feet long. Remove 11 linear feet of existing curb. Excavate to expose the existing deteriorated pipe and dispose of excavated material off site. Saw cut, remove and replace the deteriorated section of 18" RCP. Seal the joints between the new and existing 18" RCP. Form and pour new curb which was removed. Place and compact 2A Modified stone. Place and compact asphalt and tar seal the edges between the new and existing asphalt.

Price: \$18,495.00





MOR Construction Services, LLC

139 Schoolhouse Lane, Glen Mills, Pa 19342

Phone (610)459-2444 Fax (610)459-2844

Web: www.MORConstruction.com

Customer, Continued

"ONE CALL DOES MOR"

Notes:

1. MOR is not responsible for any permits or inspections, or inspection fees.
2. MOR is responsible for vehicular and/or pedestrian traffic control.
3. MOR is not responsible for testing or manifesting excavated material.
4. The price is based upon non-union and non-prevailing wages.
5. Conflicts with utilities could increase costs.
6. Any unforeseen underground obstacles could increase prices.
7. MOR is not responsible for vandalism to new concrete such as footprints, handprints, writing, etc.
8. Price is based upon one mobilization. If additional mobilizations are needed, the cost could increase.
9. All debris from our work would be removed from the site.
10. All concrete would be 4000 psi.
11. Weather and soil conditions may affect the compaction of soil.
12. Grass germination is not guaranteed. Restored areas will require watering.
13. Additional compaction and turf restoration may be required at an additional charge.

Responsibilities of Owner:

1. Obtain and display all necessary permits.
2. Provide access to and from project and storage site to accommodate any equipment, trucks, and trailers necessary to perform services at Owner's sole risk and will hold contractor harmless for any resulting damage. This includes, but is not limited to: all existing concrete, curbing, asphalt, landscape, trees, etc.
3. Provide an area during the entire project to store and deliver material, equipment, and job trailer, etc. as needed.

Assigned area: _____

4. Restructure landscape after services are completed, excluding services included in estimate.
5. Site preparation, including, but not limited to the removal of stumps, trees, fences, or other obstructions which might affect installation and/or excavation, excluding services included in estimate.
6. Owner shall be responsible for additional charges due to any and all undiscovered or unforeseen conditions encountered while services are being performed. Some examples are, but not limited to: rotten wood, roots, rock (ledge rock or loose), underground water conditions, etc. Contractor will advise the Owner of the increase in cost prior to correcting these conditions unless immediate action is required.
7. In the event of a breach in this agreement or cancellation in the excavation/project due to rock problems, sub-surface water conditions, or any unforeseen conditions, etc., and Owner does not want to incur additional expenses to correct the situation, Owner will be responsible for the total cost of the original excavation, material handling/restocking charges, and any/all services already performed.
8. Owner agrees, in the event suit is brought against Contractor on this agreement, for the purpose of enforcing any terms thereof, or collecting any sums due thereon, Contractor shall be entitled to, the Owner shall be liable to pay contractor's attorney fees and costs.
9. Mark and inform contractor of all underground lines such as sprinklers, dog lines, electrical lines, cesspools, septic tanks, underground gas tanks or any obstruction which may affect or be affected by the excavation, installation and/or service being performed.

MOR is not responsible for any damage to any lines not marked and/or listed above.





MOR Construction Services, LLC

139 Schoolhouse Lane, Glen Mills, Pa 19342

Phone (610)459-2444 Fax (610)459-2844

Web: www.MORConstruction.com

Customer, Continued

"ONE CALL DOES MOR"

Responsibilities of Contractor:

1. Make all necessary arrangements to have public utilities marked prior to performing services.
2. Furnish material and services included in the proposal.
3. Contractor will blow/broom sweep areas where materials (soil, stone, pavers, etc.) were stored. Contractor will not power wash or hose any area: including driveways, streets, sidewalks, etc.

The contractor is NOT responsible for the following:

1. Acts of God.
2. Damaging any underground lines (i.e. sprinkler systems, dog lines, etc.) not stated above.
3. Damaging any underground utility lines, sewer lines, and cables lines not properly marked.
4. Any damage to any object(s) and/or property, which are visually impaired for any reason.
5. Tree removal of any tree interfering with the work.
6. Settlement of ground in any non-traffic bearing area.
7. Restoration or repair of any asphalt or concrete pavements.

Terms and Conditions:

Billing Terms and Payments: Upon completion.

Proposal/Contract - is subject to change upon expiration of contract, 30 days after estimate date, change in condition of area to be serviced, or change in request of service(s).

Objects/Animal/Person - cannot be moved or covered up by employees of MOR. Please cover and/or remove sandboxes, grills, toys, pools, cars, trash, etc. from the area to be serviced. Personal Safety Protection is required for all person(s) present while performing some services and during the operation of equipment & machines. MOR is not liable or responsible for any damage to any object(s), animal(s), and/or person(s) present while services are being performed.

Consent of photographing, video and/or audio recording -

I give my consent to MOR to photograph, video and/or audio record my outdoor property/landscape during all the phases of the project. I understand they could be utilized for marketing, advertising, educational, training and/or publishing purposes. I also understand and agree I am not entitled to receive any compensation related to any use.

Workmanship Guarantee- is for 30 days from completion date of installation, by MOR Workmanship Guarantee does not include replacement/installation as a result of manufacture defects. This guarantee only covers issues directly related to improper workmanship/installation.





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Customer, Continued

"ONE CALL DOES MOR"

Guarantee is void:

- If any type of negligence or abuse is visible. Some examples of negligence or abuse include, but are not limited to: using sharp objects, application or presence of any material not recommended by manufacture (rock salt, etc.), driving or placing of heavy equipment (oil truck, etc.) are on surface.
- If any alteration of the product is visible, except when the services are performed by an authorized representative and/or employee of Moore Outdoor Rejuvenation Inc.
- If Terms and Conditions are not met, for any reason.
- By any Act of God.

Manufacture Product/Material Guarantee- The product manufacturer may provide a guarantee to replace some material, paver stones, plants, etc. Color match of replacement is NOT guaranteed. Installation/Replacement labor, equipment, and any charge not covered by manufacture are additional costs to the customer.

Grading/Water Drainage – There is no guarantee of 100% proper water drainage. MOR is not responsible for any change in water flow (drainage) water damage as a result of our services performed.

Acceptance of Terms and Conditions- By signing below, I state that I have read and understand and accept the Construction Contract Documents in its entirety. I understand I have 72 hours after signing acceptance of the Construction Contract Documents to cancel without penalty.

Print Name of person authorized to request services

TITLE (Homeowner, Agent, Prime Contractor, etc.)


Signature of person authorized to request services

8-12-26
Date of Signature & Date of Acceptance

Thank you for the opportunity to provide you with this proposal. We look forward to serving your property's needs.

Respectfully submitted,

Thomas R. Blair





ESTABLISHED 1683

Chuck Dennie, PE
CHAIRMAN

Stephanie DerOhannessian, MB
VICE-CHAIR

Dr. Eileen Ming, MPH, Sc.D.
SUPERVISOR

Michael Davey, Esq.
SUPERVISOR

Giovanna Iacono, PE, MBA
SUPERVISOR

Highway Report for July 2026

1. Crew set up and assisted with the annual fireworks display.
2. Serviced truck #8.
3. Serviced several police cars and completed some running repairs on those vehicles.
4. Cut and trimmed along the Twp. right ways.
5. Filled several pot holes along the Twp. roads.

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P: (610) 459-1529 | F: (610) 459-2921

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SUPERVISOR

Giovanna Iacono, PE, MBA
SUPERVISOR

Building and Grounds Report for July 2026

1. Cut and trimmed parks.

2. Cut and trimmed trees, bushes throughout all of the parks.

3. Assisted with the restoration of the alarm systems and entry system after the power surge.

4. Assisted with the moving of the picnic tables at John Atkinson Park for the yoga nights.

5. Installed new bridge at the Jack King Park at the wet land cross over, the second bridge will be completed soon depending upon the weather.

6. Worked on the AC system in the administration offices.

7. Pond treatment is going well, starting to see a difference, the treatment has to be done in a slow order so not to harm the marine life.

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**Bethel Township Parks & Recreation Board
Meeting Summary Report
July 8, 2026 at 7:00pm**

Attendance

- Board Members present: Amber Seamen, Ray Stiles, Brian Quinney, and Mary Haskins
- Supervisor in attendance: Stephanie DerOhannessian
- Ambassador in attendance: Shruti Sridhar
- Guests in attendance: None

Administrative and Financial Updates

- The Board approved the June 10, 2026 meeting minutes unanimously.
- The Treasurer's financial report was reviewed.

Supervisor Report

- Supervisor Stephanie DerOhannessian updated the Board on plans to discuss the proposed installation of decorative lighting at the John Adkinson Park gazebo with the Board of Supervisors.

Event Review

Fireworks – Friday, July 3, 2026

- The Board reviewed the July 3 Fireworks Celebration and discussed opportunities for future improvements.
- Members noted that some attendees may have expected additional activities in recognition of America's 250th anniversary.
- The increased police presence was viewed positively, particularly in addressing motorbike activity.
- Radio issues hindered communication between event volunteers, and it was suggested that the traffic control light wands should be replaced.
- The Board agreed that the music, DJ, and the expanded food truck lineup were successful parts of the event.

Event Planning

Corn Boil – Sunday, August 23, 2026

- The Board reviewed planning progress and continued coordinating event logistics in preparation for the event.

America's 250th Celebration – Saturday, October 10, 2026

- Planning continues in coordination with Concord Township.
- Bethel Township will provide funding for the live band, bubble entertainment, and face painting, as well as two Public Works employees to assist with the event.
- Concord Township continues coordinating event logistics, vendor paperwork, and insurance requirements.



- Bethel Township will continue developing sponsorship opportunities to support the celebration.

Additional Upcoming 2026 Community Events

- Lunch with Santa – Saturday, December 5, 2026
- The Board finalized plans for the inaugural Yoga in the Park series, scheduled for July 13 and 27, and August 10 and 24.

Park Development

- Construction of the Jack King Park boardwalk replacement is scheduled to begin in phases.
- The proposed decorative lighting project for the John Adkinson Park gazebo will be presented to the Board of Supervisors for further discussion.
- The Board agreed not to pursue the proposed electrical infrastructure for tree lighting at John Adkinson Park at this time.
- Planning continued for the installation of additional Little Free Libraries in Township parks. Purchases will begin, and a community book donation drive has been launched to help stock the libraries.

Environmental Initiatives

- The Board discussed restarting Bird Town and Bee City activities and identified several volunteers interested in supporting future environmental programming.

Next Meetings

- The next Parks & Recreation Board meeting is scheduled for Wednesday, August 12, 2026, at 7:00 PM.

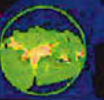
CONCORD & BETHEL TOWNSHIP PARKS AND RECREATION PRESENT

AMERICA 250

**FREEDOM FLEET
SHOWCASE**



See the vehicles that build, protect, and serve our community!



CONCORD & BETHEL TOWNSHIP PARKS AND RECREATION PRESENT:

FREEDOM FLEET SHOWCASE

SATURDAY, OCTOBER 10TH

12 PM - 4 PM

CONCORD TOWNSHIP PARK

701 SMITHBRIDGE ROAD,

GLEN MILLS, PA 19342

**MUSIC, KIDS ACTIVITIES, FOOD
TRUCKS, AND MORE!**



Bethel and Concord Township's America250 Celebration Sponsorship Opportunity



Sponsorship Benefits

- Recognition as an event sponsor
- Logo featured on social media, event signage, and other event materials
- Recognition during stage announcements

Event Details

Date: Saturday, October 10th

Location: Concord Township Park
701 Smithbridge Road
Glen Mills, PA 19342

**Liberty
Sponsor**

\$1,250

**Stars
Sponsor**

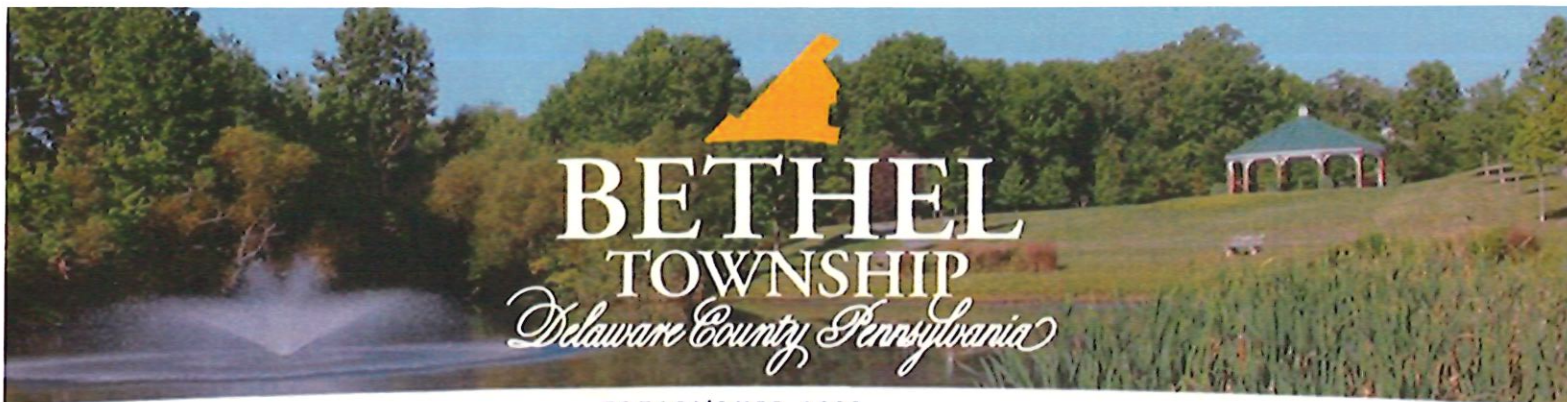
\$1,000

**Stripes
Sponsor**

\$500

Interested in becoming a sponsor?
Email sponsorshipBTPR@gmail.com,
or scan the QR code above.





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Bethel Township Zoning Hearing Report for July 2026.

The board had one item on July's agenda, application **2026-07** a request for a rear yard 5ft fence in lieu of the permitted 4ft around a inground swimming pool at 3150 Ridgeview Court. This was granted.

The board will not be meeting in August.

Respectfully Submitted,

Garry A. Lanahan
Chairman

Planning Commission August 5, 2026

Meeting Recap for Supervisors

Project 2026-1 Sylvestri Mushroom Property 1164 and 1168 Naamans Creek Road, Garnet Valley, PA, SPI PA, LLC

Applicant submitted a preliminary plan for 23 residential homes on 21 acres on the former Sylvestri Mushroom Farm property.

The Planning Commission discussed Township Engineer's review letter with the applicant and answered resident's questions.

Applicant will submit updated plans for further review.

THE FOLLOWING APPLICANTS WERE NOT READY WITH UPDATED PLANS THIS MONTH SO NO PLAN REVIEWS AT THIS MEETING.

Project PC 2024-2 - 1420 Conchester Day Care, 1420 Conchester Highway, Garnet Valley PA

Project 2025-1 – 1257 Zebley Road, Garnet Valley PA. Preliminary/Final Two Lot Subdivision.

*Submitted by: Lou Torrieri, Chairman, Bethel Township Planning Commission,
August 5, 2026.*



GARNET VALLEY SCHOOL DISTRICT SCHOOL BOARD

Concord Elementary School • Bethel Springs Elementary School • Garnet Valley Elementary School • Garnet Valley Middle School • Garnet Valley High School

Garnet Valley School Board Report August 2026 Bethel Township Board of Supervisors Meeting

Sources:

GVSD communications to families, July 2026

Students return to school for the 2026–2027 school year on August 31.

Pennington Project Update

Construction at the Pennington campus continues to progress. The athletic fields and field house are nearing completion, while work on the Pennington Learning Center and associated site improvements is expected to continue into the fall.

The District has reminded residents that portions of the property remain active construction areas and that fencing, barriers, and restricted-access areas should be respected until all work is complete and facilities are formally opened.

The District also reported ongoing discussions with Concord Township regarding future use of amplified sound at the athletic facilities and stated that it intends to comply with applicable Township requirements.

Traffic and Access Impacts

The District recently communicated several traffic and access changes associated with ongoing construction and regional road work.

- Temporary PennDOT work on Smithbridge Road resulted in detours affecting local travel routes used by district families and staff.
- During portions of summer construction, access to the high school shifted between the Bethel Road and Smithbridge Road entrances, with motorists advised to use caution due to construction activity.
- As the school year begins and fall athletics ramp up, increased traffic around district facilities can be expected.

Start of School and Fall Activities

School opens on **Monday, August 31, 2026.**

The District has begun fall athletic preparations, with high school sports practices and tryouts beginning in August and middle school fall sports beginning in September.

The District also announced a new mobile application intended to provide families and community members with access to school news, calendars, announcements, and other district information.

Summary

For township awareness, the primary school district issues this summer are:

- Continued completion of the Pennington project.
- Restricted public access to active construction areas.
- Ongoing coordination regarding amplified sound at the athletic facilities.
- Traffic and access impacts associated with construction activity and road work.
- The opening of school on August 31 and the start of fall athletic activities, which may increase activity around district facilities.

For full details or any questions, please visit the Garnet Valley School Board website.



RACHEL KOHL COMMUNITY LIBRARY
687 SMITHBRIDGE ROAD, GLEN MILLS, PA 19342

July 31, 2026

Bethel Township Manager
Bethel Board of Supervisors
Residents of Bethel Township

LIBRARY NEWS - *Thank you for your continued support of the library!*

SUMMER UPDATES!

Summer has been filled with exciting programs, activities, and reading adventures for all ages! Thank you to our community partners for making this season such a success, especially **Team Toyota of Glen Mills** for serving as our Gold Sponsor, and **Wawa** and **Wegmans** for generously providing refreshments throughout the summer.

Our Summer Learning Program wraps up with our **End-of-Summer Games on August 14**, but the excitement continues! Children have until the **end of August** to submit their completed passports for a chance to win one of our grand prizes, and several programs will continue through the final weeks of summer to keep everyone learning, creating, and exploring.

OUTREACH EVENTS

The library is present at **Concord Farmers Market** every Sunday through August and will be participating in the **Bethel Corn Boil on August 23** and **Concord Community Day on September 12**. Stop by to learn about upcoming programs, discover library resources, and say hello! You can also find us at **Maris Grove** on the second Tuesday of each month.

FACILITY UPDATES

Thank you for your patience during the countywide network outage that affected our phones, internet, and public computers for most of July. We are pleased to report that almost all of the library systems are operating normally once again.

The library continues to address ongoing HVAC, roof, and electrical system needs while pursuing grant opportunities and fundraising support for these critical improvements. Your donations help ensure we can continue providing the programs, services, and resources our community relies on.

LIBRARY SPACES

Please help us keep our shared spaces welcoming and available for everyone. Tweens and teens have a designated seating area, while our three quiet reading nooks are reserved for reading and studying without technology. The small meeting room is available for computer use, tutoring, and small group work. If you need a quiet workspace, please ask a staff member for assistance.

LIBRARY & PARK SAFETY REMINDER

Please note there is no vehicle access or turnaround area between the library and the park behind the building. Avoid walking, parking or playing in the library's rear parking lot. Use the pedestrian walkway near the gazebo to enter the park.

P 610.358.3445 • **E** kohllibrary@delcolibraries.org • **W** www.kohllibrary.org



RACHEL KOHL COMMUNITY LIBRARY

687 SMITHBRIDGE ROAD, GLEN MILLS, PA 19342

SAVE THE DATES

Join us for our **6th Annual Dinner Fundraiser** on **Tuesday, September 15**, at **Fava Ristorante Italiano**. Tickets are available now!

Be sure to stop by the library beginning in early August to purchase tickets for our popular **Raffle Basket Fundraiser**, and mark your calendars for our **Fall Book Sale Fundraiser**, taking place **September 25–27** in the Community Room.

Library Usage & Statistics – July 2026

The five municipalities served accounted for **84%** of the library's total circulation in July.

- **Bethel patrons** made up 24% of that circulation.

Total circulation for all five service areas in the combined Delaware County Libraries was **18,008**.

Total circulation for the Rachel Kohl Community Library in July was **19,224**.

In July, the library processed **167** new library card applications from the five communities.

- **Bethel Township** represented 32, equaling 19%.

Programming Highlights

The library offers a wide variety of programs for all ages and is eager to expand the offerings. If there's a topic you're passionate about or would like to learn more about, the library invites you to reach out and share your ideas.

Highlighted Programs for August

- **Pastel Art Class***: Thursday, August 6 at 10:30AM
- **Music with Lolly!** Thursday, August 6 at 11AM
- **Dino Disco Party!** Saturday, August 8 at 1PM
- **Musical Instrument Petting Zoo**: Monday, August 10, 11AM-1PM
- **Music with Silly Joe!** Tuesday, August 11 at 1PM
- **Mlanjeni Magical Theater**: Wednesday, August 12 at 1PM
- **End of Summer Games!** Friday, August 14, 1PM-3PM
- **Flower Arranging Workshop***: Friday, August 21 at 10:30AM
- **Heartfulness Meditation Class**: Saturday, August 22 at 10AM
- **Summer Session Mah-Jong Club**: Fridays at 1PM (no club August 14)
- **And so much more!** Please check www.kohllibrary.org for all the many offerings!

* Events have limited space and require registration

P 610.358.3445 E kohllibrary@delcolibraries.org W www.kohllibrary.org



RACHEL KOHL COMMUNITY LIBRARY

687 SMITHBRIDGE ROAD, GLEN MILLS, PA 19342

Adult Programs

Recurring Events:

- Mah Jong Club
- Knit & Crochet Club
- Pastel Art Class
- Afternoon & Evening Book Clubs
- Neurodivergent Friendly Social Group (on hiatus for the summer)
- Tuesday Yoga Series
- Virtual Author Talks

Youth Programs

Recurring Events:

- Family Storytime
- Block Party
- LEGO Club
- PAWS For Reading
- D&D Club
- Solar Astronomy

Additional Library Services

- **Small Meeting Room:** Available for tutoring, studying, and small gatherings.
- **Community Room Rentals:** For individuals, nonprofits, and businesses. Details can be found at kohllibrary.org/rent-a-meeting-room.
- **Reading Nooks:** Available at the back of the library, for quiet, technology free reading!
- **At-Home Delivery Service** for qualifying patrons.
- **Interlibrary Loan:** Need something from outside Delco? Fill out a request form at kohllibrary.org/inter-library-loan/ and we'll do our best to fill your request!
- **Libby and Kanopy:** ebooks, audiobooks, magazines, movies and more!

Thank you for being part of our library community. We're proud to serve the residents of **Bethel, Chadds Ford, Concord, Thornbury** townships and the **Borough of Chester Heights**.

We look forward to seeing you at the library!

Respectfully:

Garrick Weaver, Library Board of Trustees

Angela Horstmann, Library Board of Trustees

Rayna Whitright, Library Director



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Stephanie DerOhannessian, MB
VICE-CHAIR

Eileen Ming, MPH, Sc.D.
SUPERVISOR

Michael Davey, Esq.
SUPERVISOR

Giovanna Iacono, PE, MBA
SUPERVISOR

**BETHEL TOWNSHIP
DELAWARE COUNTY, PENNSYLVANIA**

RESOLUTION No. 2026-34

A RESOLUTION OF BETHEL TOWNSHIP, DELAWARE COUNTY, PENNSYLVANIA
AUTHORIZING A REFERENDUM PURSUANT TO THE PENNSYLVANIA PUBLIC
LIBRARY CODE.

Whereas, on November 7, 2006 voters in the Township passed a referendum (the “2006 referendum”) establishing a library tax on real estate in the Township at a rate of .05 mills for the benefit of Rachel Kohl Community Library (the “Library”);

Whereas, the 2006 referendum posed the following question and received 1,891 “Yes” votes and 1,146 “No” votes:

Shall Bethel Township establish an annual tax of .05 mill on the assessed value of all taxable real property situated in the Township of Bethel to aid in maintaining the Rachel Kohl Library?

Whereas, in 2021 the Township reduced the millage rate for the tax established by the foregoing question (the “Library Tax”) to .027 mills to account for the increase in the total Township assessment on taxable real estate from the countywide reassessment in Delaware County pursuant to Section 23 of Pennsylvania’s Consolidated County Assessment Law, 53 Pa.C.S. § 8823;

Whereas, the current millage rate yields Library Tax revenue of approximately \$3.68 per capita per annum; and

Whereas, the Library’s Board of Trustees has requested that the Board of Supervisors authorize a referendum pursuant to Section 15(b) of the Pennsylvania Public Library Code (the “Code”), 24 Pa.C.S. § 9315, to increase the millage rate for the Library Tax to a level that would yield \$5.00 per capita per annum to aid in the Library’s eligibility for Quality Libraries Aid pursuant to Section 34 of the Code, 24 Pa.C.S. § 9334(a).

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SUPERVISOR

Now, therefore, be it resolved that:

1. Submission of Question to Voters. The following question shall be submitted to the qualified voters of Bethel Township with the following explanatory statement (collectively, the "Referendum Question"):

Do you favor increasing the annual tax on the assessed value of all taxable real property situated in Bethel Township from .027 mills to .037 mills to aid in maintaining the Rachel Kohl Community Library?

EXPLANATORY STATEMENT

In 2006 voters in Bethel Township instituted an annual tax on the assessed value of all taxable real property situated in Bethel Township at the rate of .05 mills, which equates to \$5 per \$100,000 of assessed value, to support Rachel Kohl Community Library (the "Library Tax"). In 2021, when Delaware County reassessed the value of all taxable real estate, state law required the Township to reduce the Library Tax millage to .027 mills. At the current rate of .027 mills, the Library Tax costs \$2.70 per \$100,000 of assessed value annually. The purpose of the foregoing question is to determine whether the Township should increase the Library Tax to .037 mills. The proposed rate of .037 mills would cost \$3.70 per \$100,000 of assessed value, an increase of \$1.00 per \$100,000 per year. This would provide the Rachel Kohl Community Library (the "Library") with a total tax revenue from Bethel Township of just over \$5.00 per resident in Bethel Township, which is the level required throughout Library's service area to qualify for Quality Libraries Aid, a form of additional funding from the Commonwealth.

2. Action to Place Referendum Question on the 2026 General Election Ballot. The Township Solicitor is hereby directed to submit a true and correct copy of this Resolution to the Delaware County Bureau of Elections and to take such other action as may be necessary to place the Referendum Question before the registered electorate on the 2026 General Election Ballot.

3. Repealer. All resolutions or parts thereof directly inconsistent with any provision of this Resolution are hereby repealed to the extent of such inconsistencies only.

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SUPERVISOR

Giovanna Iacono, PE, MBA
SUPERVISOR

Resolved this 11th day of August 2026

Bethel Township Board of Supervisors

Chuck Dennie
Chair

Attest:

William Addison
Township Manager

1092 Bethel Road • Garnet Valley, Pennsylvania 19060
P: (610) 459-1529 | F: (610) 459-2921

WWW.BETHELTWP.COM

BETHEL TOWNSHIP

Delaware County, Pennsylvania

1092 Bethel Road • Garnet Valley, PA 19060

Phone: (610) 459-1529 • Email: township.manager@betheltwp.com

Website: www.twp.bethel.pa.us

Manager's Report – July 2026

The Township is currently wrapping up the 2026 Liquid Fuels reporting process while continuing to work with department heads on the development of the 2027 operating budget. Budget discussions remain focused on reviewing departmental needs, evaluating current operations, identifying future priorities, and ensuring the Township continues to provide efficient and effective services while maintaining responsible financial management.

Administration is also continuing to work with the Township's website provider on enhancements designed to improve communication and engagement with residents. Current efforts include updates to the Mark Your Calendar feature, improvements to the Township News section, and the continued development of the Report a Concern tool. These enhancements are intended to provide residents with more timely information and a more convenient method to communicate service requests and concerns with Township staff.

Thank you.

Dr. William Addison

Township Manager

Phone: 610-459-1529

Email: township.manager@betheltwp.com

1092 Bethel Road, Garnet Valley, PA 19060

Bethel Township, Delaware County

www.twp.bethel.pa.us



Charles A. Higgins & Sons Inc.

Electrical Contractors

P.O. Box 647

Media, PA 19063

August 4, 2026

Bethel Township

1082 Bethel Road

Boothwyn, PA 19061

Proposal

Ref: Foul & Naamans Creek Road Budget Number

1. Install new 35' 8800 series mast arm pole with Penndot approved foundation and rebar cage
2. Supply and install 1 – 12" overhead signals (#8) with hiviz backplates and galaxy bracket
3. Supply and install 1 – new 5 section 12" overhead signal (#7) with hiviz backplate and galaxy bracket
4. Reuse existing advance radar
5. Transfer Platologic cameras to new pole
6. Install new Pre-emption scope
7. Supply 1 – 8" side of pole signal #9
8. Relocate overhead sign H, G, A to new pole
9. Install 1 new latching push button
10. Install 1 new 12" street light arm on Peco wooden pole with new 143w LED cobrahead
11. Take down and dispose of old pole
12. Met with Penndot, Township Manager, Township Highway Foreman for Pole Spot
13. Install new Traficam video detector with 4TI boarch
14. Provide traffic protection

Price\$72,000.00
(Seventy-Two Thousand)

Note:

This quote does not include any potential tariff-related price increases that could go into effect. If Tariffs on imported components or finished goods are implemented, a revised quote may be required.

Any Questions, please feel free to call on us.

Thank you,

Donald R. Higgins Jr.

Donald R. Higgins Jr.
President

Note: This proposal may be withdrawn by us if not accepted within 30 days.

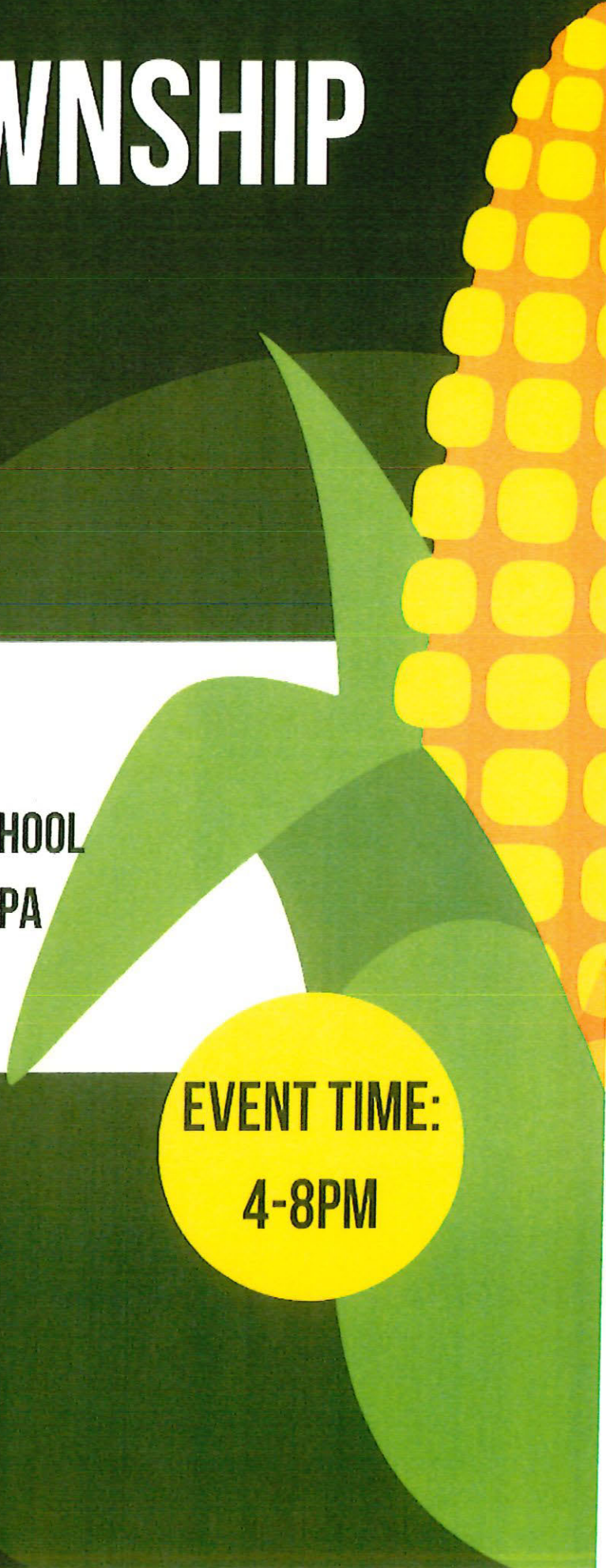
All material is guaranteed to specified. All work to be completed in a workmanlike manner according to standard practices. Any alterations or deviation from above specifications involving extra costs will be executed only upon written orders, and will become an extra charge over and above the estimate. All agreements contingent upon strikes, accidents or delays beyond our control. Owner is to carry fire and other necessary insurance. Our company is insured & our workers are fully covered by Workman's Compensation Insurance.

Acceptance of Proposal – The above prices, specifications and conditions are satisfactory and hereby accepted. You are authorized to do the work as specified.

Balance Due Upon Completion of Project

Signature _____ Date _____

BETHEL TOWNSHIP CORN BOIL

A stylized graphic of a corn cob and its leaves. The corn cob is yellow with orange kernels, and the leaves are green. The graphic is positioned on the right side of the poster, partially overlapping the text area.

AUGUST 23RD, 2026

**BETHEL SPRINGS ELEMENTARY SCHOOL
3280 FOULK RD, GARNET VALLEY, PA**

Food, Drinks, Fun & More!

**EVENT TIME:
4-8PM**



Fall Paper Shredding & Drug Take Back Event



Saturday September 12th, 2026



9AM-11AM



Behind the John Myers Building