DOUGLASS TOWNSHIP

2027 BUDGET OVERVIEW

Montgomery County, Pennsylvania

Financial outlook • Revenue and cost drivers • Tax-rate scenarios









Boyertown Area School District

2026 – 2027 Tax Rate
33.3100 mills
$5,700.74/year
$475.06/month

Montgomery County

2027 Tax Rate
5.952 mills
$1,018.94/year
$84.91/month

This number includes the Montgomery County Community College millage (.49 mills)

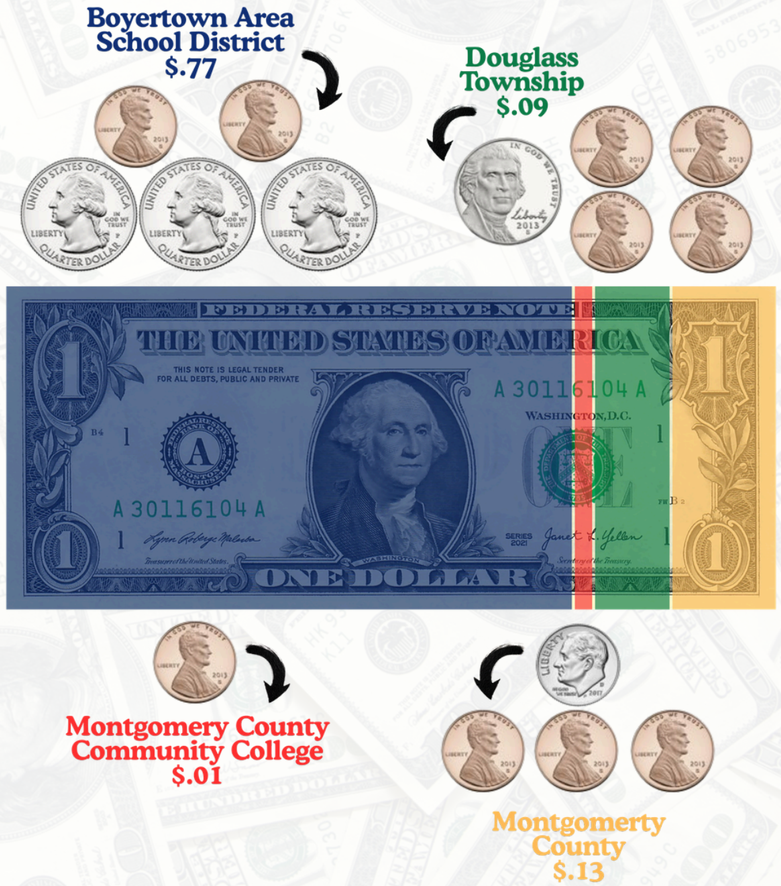
Douglass Township

2027 Tax Rate
4.9 mills
$752.46/year
$62.71/month

This number includes Fire and EMS tax millage (.9 mills)

Where Your Property Tax Dollar Goes

For every dollar that the average resident pays in property taxes, only $0.09 goes to Douglass Township. Calculations based on the average Douglass Township home assessment value of $153,556.00. The total assessed value of all real property in Douglass Township is $665,861,267.00.

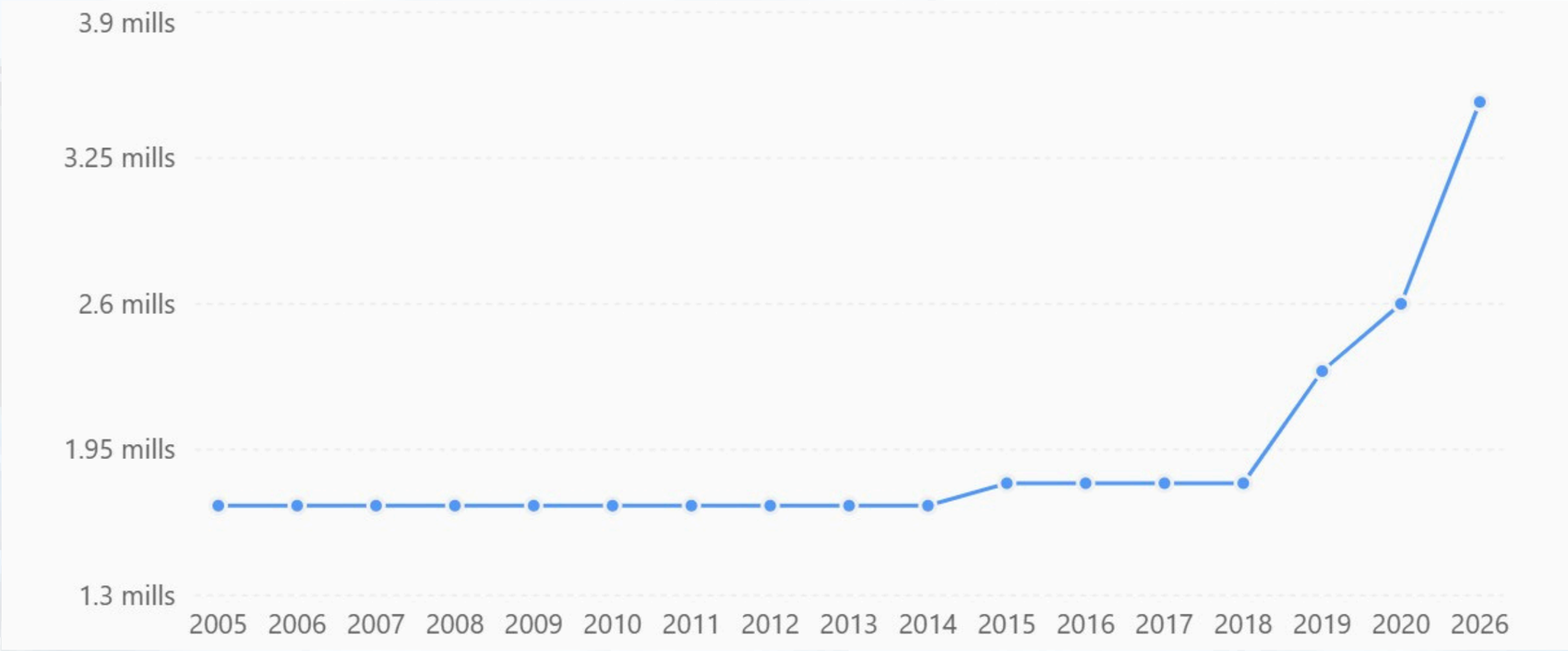


Douglass Township Historical Tax Millage

2005 - 2014	1.7 mills
2015 - 2018	1.8 mills
2019	2.3 mills
2020	2.6 mills
2022	3.0 mills (2.6 mills General Fund, .4 mills Fire Tax)
2023 - 2026	3.5 mills (2.6 mills General Fund, .4 mills Fire Tax, .5 mills EMS Tax)

PROPOSED 2027 - 4.9 mills (4.0 mills General Fund, .4 mills Fire Tax, .5 mills EMS Tax)

2005 - 2026



General Fund: Major Department Appropriations

The General Fund is the Township's primary operating fund.

Police	$3,579,000.12
Highways, Roads & Streets	$887,610.11
Administration, Legislative Body & Professional Services	$875,754.86
Planning, Zoning & Code Enforcement	$207,691.74
Parks & Recreation	$177,675.29
Tax Collection	$81,314.00
Fire Department Services	$23,500.00
Emergency Management & Communications	$4,014.00
Ambulance workers' compensation	$1,572.00

Police $.53

Public Works $.13

Admin $.13

Park & Rec $.03

Tax Collection $.01



*Approx. half of $.01 is allocated to Emergency Services from the GF. (Add .4mills Fire & .5mills EMS Tax)

Zoning & Code Enforcement $.03

Other Expenses $.14

2027 Tax-Rate Scenarios

The scenario comparison below uses the supplied budget model values.

Measure	No increase	4.0 mills	4.439 mills
Real estate tax	$1.731M	$2.663M	$3.001M
Total income	$5.710M	$6.680M	$6.980M
Operating expense	$6.776M	$6.776M	$6.784M
Net income	**-$1.262M**	**$0.00** * Utilizing $300,000 capital reserve funding	**$0** * No capital reserve or CD funding

4.0-mill scenario includes a one-time $300,000 fund/reserve transfer to achieve the reported $0.00 result.

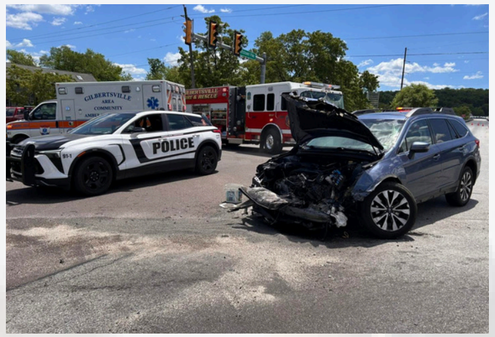
The Township Utilizes 12 Separate Funds

Each fund supports a defined service, revenue source or reserve purpose.

2027 PROPOSED BUDGET	INCOME	EXPENSE
General Fund Municipal operations, public safety, roads, parks and administration	$6,980,402.66	$6,775,733.26
Recycling Fund Recycling services and equipment - Enterprise Fund	$114,600.00	$94,286.68
Liquid Fuels Fund Roads, bridges, traffic control devices, snow and drainage	$444,259.93	$506,240.13
Fire Protection Tax Dedicated fire-service tax and distribution	$355,844.51	$355,844.51
EMS Tax Fund Dedicated emergency medical services distribution	$338,430.63	$338,430.63
Act 209 Fund Special assessment for traffic impact from new development	$63,800.00	$75.00
Open Space Fund Parks and recreation and open space properties	$2055.00	$20,825.00
Employee Benefit Reserve Employee benefit costs	$36,421.00	$229,267.97
Street Light Fund Street lighting electricity	$22,430.00	$21,000.00
Highway Capital Reserve Interest earnings	$7,700.00	$0.00
Capital Reserve Fund Includes transfer to General Fund	$14,100.00	$31,835.85
County Line Road Bridge Replacement of the County Line Road Bridge over Swamp Creek	$1,509,558.60	$1,605,792.00

What the Budget Supports

Township funds support day-to-day services and long-term community needs.



PUBLIC SAFETY

Police, fire-service support and emergency medical services.



ROADS & PUBLIC WORKS

Road maintenance, snow and ice, drainage, traffic devices and bridges.



PARKS & OPEN SPACE

Park maintenance, recreation and community facilities.



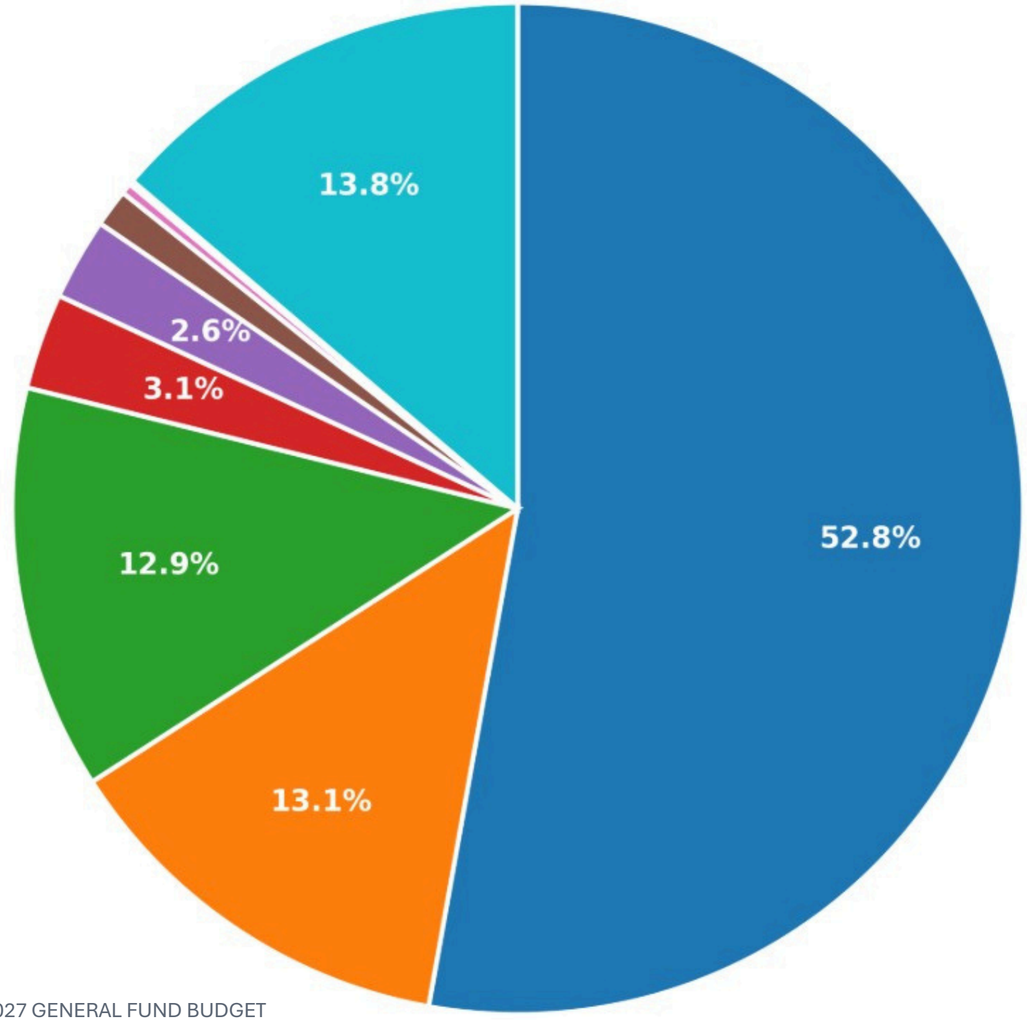
COMMUNITY SERVICES

Administration, code enforcement, building and zoning, recycling.

TOWNSHIP EXPENDITURES BY DEPARTMENT

Total expenditures | $6,775,733.22

2027 General Fund Budget

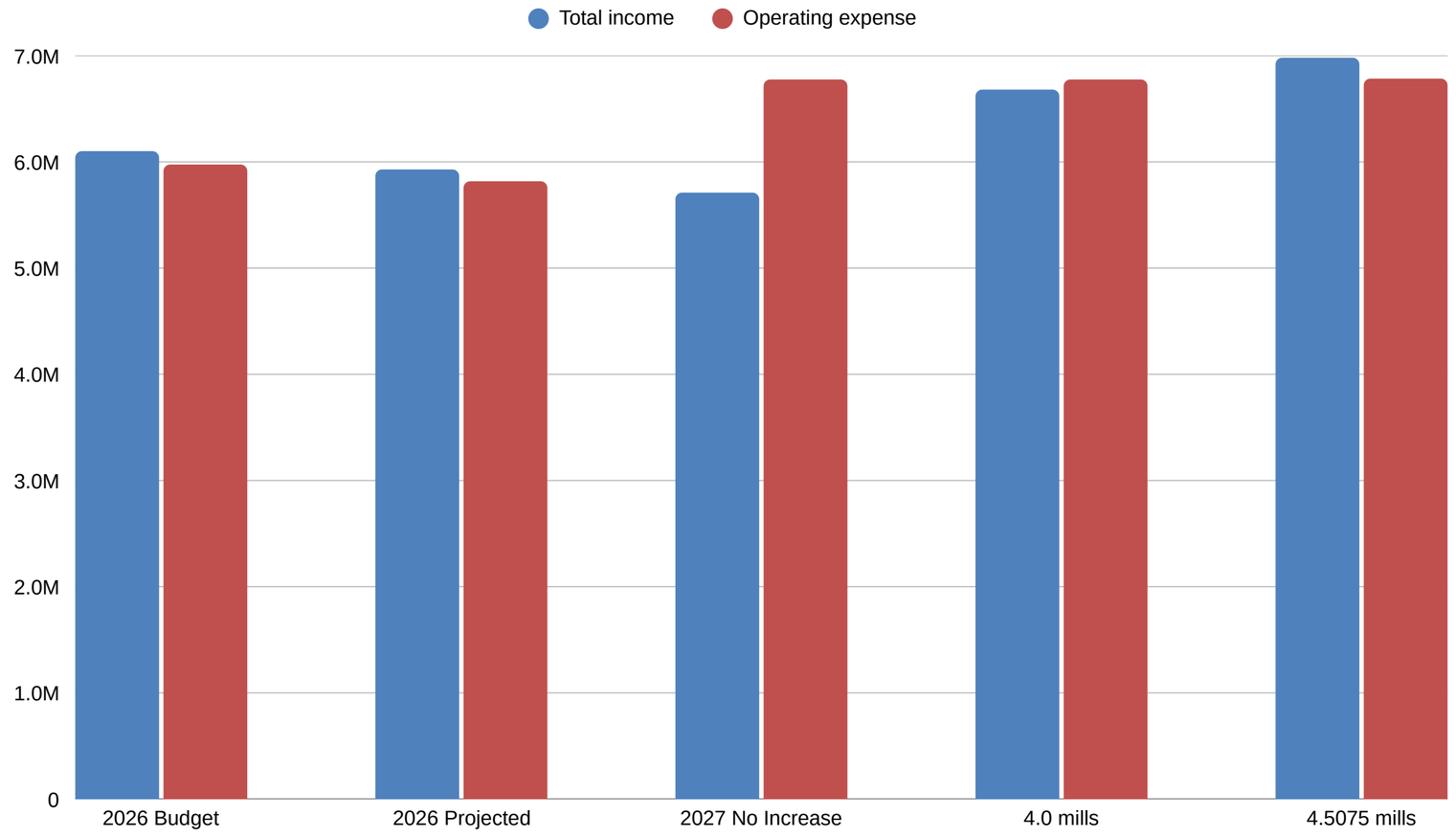


Department / Amount / Share

- Police
  $3,579,000.12 | 52.82%
- Highways, Roads and Streets
  $887,610.11 | 13.10%
- Administration, Legislative Body and Professional Services
  $875,754.86 | 12.92%
- Planning, Zoning and Code Enforcement
  $207,691.74 | 3.07%
- Parks and Recreation
  $177,675.29 | 2.62%
- Tax Collection
  $81,314.00 | 1.20%
- Fire Department Workers' Compensation
  $23,500.00 | 0.35%
- Emergency Management and Communications
  $7,500.00 | 0.11%
- Ambulance Workers Compensation
  $1,572.00 | 0.02%
- Other Expenses
  $934,115.10 | 13.79%

Financial Comparison

Amounts shown in dollars; scenario totals follow the supplied high-level comparison.



Net result

No increase	$-1,262,121.55
4.0 mills	$0.00
	* With utilization of $300,000.00 from capital reserve
4.439 mills	$0

Revenue Outlook

Recurring revenue is important, but one-time grant funding is not assumed to continue.

EIT: approximately $2.53M projected for 2027, up about 7.93% from the 2026 budget.

Real estate taxes: approximately $1.73M at current millage; or $2.66M at 4.0 mills.

Grants: approximately $89,977 in 2027, compared with roughly $550K budgeted in 2026 as prior one-time grants conclude.

Real estate transfer tax: $320,000 projected, down from $450,000 budgeted in 2026 due to higher interst rates and less homes being sold.

Building permit fees: $165,000 projected, down $20,000 from the 2026 assumption.

New home building has slowed with current subdivision projects finishing and new sub divisions not starting yet.

Rising healthcare costs and contractual wage increase.

Key Budget Pressures

Reported drivers help explain the gap between the prior-year budget and the 2027 plan.

Revenue: grant income falls by about $460K; transfer tax falls by $150K; building permits fall by $20K. Real estate taxes provide a partial offset.

Employee benefits: higher healthcare and pension costs, plus staffing additions, increase benefit costs.

Wages: police wage growth reflects contractual increases and one additional full-time officer.

Capital: vehicle purchases / upfitting, public works equipment and park improvements contribute to capital spending.

Pension Obligation

2027 Minimum Municipal Obligation (MMO)

GROSS MMO
$606,559

ANTICIPATED STATE AID
$228,000

NET TOWNSHIP OBLIGATION
$378,559

The reported net obligation is approximately $5,475 lower than the 2026 net obligation.

Decision Framework

Each option has a different balance of taxpayer impact, fiscal flexibility and reserve reliance.

Status quo: largest immediate fiscal gap; requires reserve drawdowns, revenue alternatives or material spending reductions.

4.0 mills: near-term positive result, but relies on a one-time $300K transfer and therefore does not represent a fully recurring balance.

4.439 mills: modeled breakeven point, with no net surplus or deficit in the supplied scenario table.



Douglass Township Board of Supervisors