

NORTH CORNWALL TOWNSHIP - GENERAL FUND 2025 BUDGET		2025 Worksheet Draft #2	9/13/2024
REVENUES	Description	2025 Revenues	
300 - 310 - TAXES			
301 - Real Estate Property Taxes			
301.100 - Real Estate Tax	GF property tax (1.500 mil) based on 9/6/24 rate \$821,188,000 taxable parcels		1,192,000.00
301.200 - Real Estate Taxes, Prior Year & Delinquents	Revenue from prior years / past due RE taxes		10,000.00
301.600 - Real Estate Taxes, Interim	Mid year real estate taxes collected		5,000.00
	301 Totals		1,207,000.00
310 - Local Taxes (Act 511)			
310.100 - Real Estate Transfer Tax	Revenue from property sale transfer		200,000.00
310.210 - Earned Income Tax, Current Year	Earned income from individuals (rate-.5%)		1,511,070.00
310.220 - Earned Income Tax, Prior Year & Delinquents	EIT payments collected, but due from prior years		8,000.00
310.230 - Earned Income Tax, Settlement Agreement	EIT settlement payments collected - annual distribution		4,000.00
310.510 - LST, Current Year	Local service tax collected (\$52 per person)		200,000.00
310.520 - LST, Prior Year / Delinquents	LST collections from prior year		1,000.00
	310 Totals		1,924,070.00
321 - LICENSES & PERMITS			
321 - License and Permits			
321.610 - Transient Retailers	Revenue from solicitation permit fees		1,000.00
321.800 - Cable TV Franchise Agreement	Annual Comcast fee reimbursement revenue		131,000.00
	321 Totals		132,000.00
322 - NON-BUSINESS PERMITS			
322 - Non-Business Licenses and Permits			
322.200 - Demolition / Dumpster Permits	Revenue from demolition or street obstruction permit fees		250.00
322.500 - ROW / Street Excavation Permits	Utilities /Construction revenue from street permit application fees		1,500.00
322.900 - Handicap Parking Permits	Revenue from handicap parking applications or maintenance fees		250.00
	322 Totals		2,000.00
331 - FINES			
331 - Fines			
331.100 - Court - Probation	Revenue from Courts fines		0.00
331.110 - Vehicle / Ordinance Violations / Mag. District	Revenue from violation fines		0.00
331.130 - State Police Fines Quarterly	Revenue form State Police fines		0.00
331.140 - Parking Violation Fines	Revenue from parking tickets		0.00
	331 Totals		0.00
341 - INTEREST & DIVIDENDS			
341 - Interest & Dividends			
341.000 - Interest Earnings	Annual interest earnings from all GF accounts		83,000.00
	341 Totals		83,000.00
342 - RENTS & ROYALTIES			
342 - Rents and Royalties			
342.530 - Cell Tower Rental (ATC - SS Summit St.)	Annual cell tower rental revenue from the American Tower		28,500.00
342.540 - Building Rental	Reimbursement from LCRPD for PD building rental		46,000.00
	342 Totals		74,500.00
351 - FEDERAL CAPITAL & OPERATING GRANTS			
351 - Federal Capital and Operating Grants			
351.020 - Federal C&O Grants - Public Safety	Any federal funded grants or program revenue disbursements		0.00
351.120 - FEMA - Emergency Disaster Relief	Any FEMA grant program revenue disbursements		0.00

REVENUES	Description	2025 Revenues
	351 Totals	0.00
354 - STATE CAPITAL & OPERATING GRANTS		
354 - State Capital and Operating Grants		
354.020 · Public Safety - PLCB, Click or Ticket, BPV grant -vests	Any Police grants or allocated program revenue disbursements	0.00
354.030 · Public Works: Highways, Bridges, & Equipment	Any PWD grant revenue that would be distributed	0.00
354.070 · Cultural/Recreation (DCNR Grants)	Any Recreation grants or allocated program revenue disbursements	0.00
354.090 · Economic & Community Development , RACP Grants	DCEd grants or allocated program revenue disbursements, 2023 LSA Grant Funds	0.00
354.120 · PEMA, Emergency Disaster Relief	Any PEMA or County DES grants program revenue disbursements	0.00
354.140 · Recycling Equipment 902 Grant	902 DEP Grant funding for equipment	0.00
354.150 · Recycling Performance 904 / Act 101	Annual DEP Recycling tonnage revenue disbursements	13,000.00
	354 Totals	13,000.00
355 - STATE SHARED REVENUE & ENTITLEMENTS		
355 - State Shared Revenue and Entitlements		
355.010 · Public Utility Commission (PURTA)	Annual distributions	2,600.00
355.040 · Alcoholic Beverage Tax	Annual distributions	2,000.00
355.050 · Municipal Pension State Aid - Uniform	Revised State uniform disbursements of pension funds	0.00
355.050 · Municipal Pension State Aid - Non- Uniform	Revised State non-uniform disbursements of pension funds	51,500.00
	355 Totals	56,100.00
357 - LOCAL CAPITAL & OPERATING GRANTS		
357 - Local Gov't Capital & Operating Grants		
357.030 · County 329 Liquid Fuel Allocation	Revenue from the County for the annual State LF disbursement	0.00
	357 Totals	0.00
361 - CHARGES for SERVICES		
361 - General Government - Charges for Services		
361.000 · Charges for Administrative Services	Revenue for administrative staff time doing document research, reviews, etc.	1,000.00
361.100 · Administrative and Legal Review Service Charges	From developer (escrow funds) for Solicitor plan reviews and agreements (404.311)	17,000.00
361.300 · Subdivision & Land Development Application Fees	Revenue for SALDO application fees	6,500.00
361.320 · Engineer LDP Reviews and Site Inspection fees	From developer (escrow funds) for Engineer plan reviews and inspections (408.311)	90,000.00
361.340 · ZHB Hearing & Conditional Use Fees	Revenue for ZHB hearing application fees	1,500.00
361.500 · Sale of Maps, Publications, Ordinances, Copies	Revenue from charged copy costs or sales of misc. documents.	50.00
	361 Totals	116,050.00
362 - PUBLIC SAFETY CHARGES		
362 - Public Safety Charges		
362.100 · Public Safety Officer - Salary and Benefits Reimbursement	Revenue reimbursement from Emergency Fund accts 415.100, 415.192	10,950.00
362.101 · Special Police Services - reimbursed to PD	Revenue reimbursement for patrolling special events or paid assignments	0.00
362.102 · Police Overtime Revenues	Reimbursements for police OT costs - DTF, DA, LVE fair, other details	0.00
362.103 · Equip./Train/Uniform/Weapons	Bus. contributions / private donation for police purchases	0.00
362.110 · Police Reports	Revenue from charges of police reports	0.00
362.111 · Health Insurance - Police Employee Obligation	Revenue from the police for healthcare contribution obligation (7%)	0.00
362.112 · Pension, Police Employee Obligation	Revenue from the police for pension contributions obligation (4.5%)	0.00
362.130 · Burglar Alarms	Revenue from penalty alarm fee charges	0.00
362.131 · Knox Box & Fire Co. Administrative	Knox box administrative fees	6,500.00
362.400 · Code NOV / Inspections	Admin/Inspection fees, penalty fees, PMC lien revenues	2,500.00
362.410 · Building Permit Fees	Revenue from building and sign permit application fees	165,000.00
362.470 · Zoning Permit Fees	Revenue from zoning permit application fees	15,000.00
362.500 · Property Damage, Insurance Claims	Claim reimbursements from Insurance Co. for damage to Twp. equip. or property	1,000.00
	362 Totals	200,950.00

REVENUES	Description	2025 Revenues
363 - STORMWATER		
363 - Stormwater		
363.100 · SW - Management / Administrative Staff Labor Operations	Revenue reimbursement from SWF accts 400.100 & 400.192	26,025.00
363.120 · SW - Public Works Dept. Staff Labor Operations	Revenue reimbursement from SWF accts 431.100 & 431.192	34,185.00
363.130 · Administrative- SW office rental /storage, supplies, utility costs	Revenue reimbursement from SWF accts 400.200	5,500.00
363.210 · Yard & Leaf Street Collections - Equip. Time	Reimbursement from SWF accts 431.200 for PWD curbside collection equip. time	27,000.00
	363 Totals	92,710.00
364 - SANITARY SEWER / RECYCLING		
364 - Wastewater / Recycling		
364.310 · Wastewater Mgmt / Administrative Staff Labor Operations	Revenue reimbursement from SSF accts 492.310 for admin. salary/benefits	35,995.00
364.320 · Wastewater Staff Labor / Public Works Department	Revenue reimbursement from SSF accts 492.311 for PWD salary/benefits	53,372.00
364.330 · Administrative- Wastewater Office rental, utility costs	Revenue reimbursement from SSF accts 492.383	5,000.00
364.340 · Admin.- Wastewater Pa 1 Call System, GIS & IT Services	Revenue reimbursement from SSF accts 492.360	2,500.00
364.510 · Sale of Recycle Materials	Revenue from sale of scrap metal, paper, cardboard materials	700.00
364.810 · Recycling Permit-North Cornwall	Annual yard waste drop-off permit revenue	6,000.00
364.820 · Recycling Permit-Non NCT Municipalities	Yard waste permits from Cleona Boro	800.00
	364 Totals	104,367.00
367 - CULTURE and RECREATION		
367 - Culture / Recreation		
367.130 · Park Concessions or Pavilions	Revenue from rentals or sales	100.00
367.150 · Park and Field Rental & Maintenance Fees	Revenue from field rentals or maintenance fees	100.00
367.151 · Park Contributions	Revenue from ads, sponsorships or contributions	500.00
	367 Totals	700.00
386 - 392 - OTHER REVENUE SOURCES		
386.000 - Sales of Township Equipment		
386.100 · Sale of Township Property	Revenue from sale of vehicles, equip- 2013 Ford F-350 and 2016 Ford Explorer	20,000.00
	386 Totals	20,000.00
389 - Other Unclassified Revenues		
389.000 · Other Misc. Unclassified Revenue	Any misc. revenue which has no assigned account	1,000.00
	389 Totals	1,000.00
392 - Interfund Operating Transfers & Reimbursements		
392.100 · Transfer from Capital Reserve Fund Acct.	Annual transfer of funds from Reserve Fund to the GF budget	0.00
392.200 · Transfer from Operating Reserve Fund Acct.	Transfer Operating funds to GF budget	0.00
392.300 · Transfer from Traffic / Infrastructure Fund Acct.	Transfer from Infrastructure Fund to the GF budget (22nd St. Project - Exp. 438.750)	225,000.00
392.400 · Transfer from Park and Recreation Fund Acct.	Annual transfer of funds from Parks & Rec Escrow Fund to the GF budget	29,000.00
	392 Totals	254,000.00
2025 TOTAL REVENUE		4,281,447.00
EXPENDITURES	Description	2025 Expenses
400 - 409 - GENERAL GOVERNMENT ADMINISTRATION		
400 - General Administrative		
400.100 · Elected Official	Annual Stipends paid to Supervisors (\$2500 each)	7,500.00
400.110 · Salary - Manager, General Administration	General Admin. Duty- Manager's salary	35,240.00
400.111 · Salary - Asst. Mgr. , Gen. Admin.	General Administrative duty Assistant Manger's salary	42,355.00
400.112 · Salary -Permit & Zoning Administrator, Gen. Admin.	General Administrative duty percentage of Permit/Zoning salary	5,835.00
400.113 · Salary - PT Financial Administrator , Gen. Admin.	General Administrative duty percentage of Financial Admin. salary	42,950.00
400.114 · Salary - Administrative Assistant 1	General Administrative duty percentage of Admin. Assistant salary	27,950.00
400.116 · Salary - Admin. Assistant 2	General Administrative duty (P/T Salary)	0.00
400.145 · Admin. O/T Wages	Any Administrative paid OT wages	200.00

EXPENDITURES	Description	2025 Expenses
400.192 · FICA -SS/Medicare	Annual employer SS/Medicare obligation (7.65%)	23,300.00
400.194 · Unemployment Compensation	State- PSATS (.00385) obligation	2,000.00
400.197 · Non-Uniform Pension Plan Contribution	Annual employer non-uniform (based on 2024 MMO calculations)	28,200.00
400.198 · Act 457 Management Fees	For annual administrative management fees	500.00
400.199 · Life Insurance	Annual employer paid - employee's life insurance obligation	350.00
400.319 · Payroll Services (Non-uniform)	Non-uniform Kelly payroll services costs - split 50% , police dept 50%	2,500.00
400.331 · Travel Expense	IRS mileage rate reimbursement - employees' personal mileage expenses	250.00
400.341 · Advertising	Ad costs for legal notices, ordinances, job positions, etc.	5,000.00
400.350 · Bond Comp. Insurance	Bonding costs for treasurer position	1,200.00
400.354 · Workers Comp Insurance - Administrative Dept.	Annual employer WC insurance obligation based on payroll (.0018 rate)	600.00
400.355 · Insurance - Public Officials / Employment Practices Liability	2024 premium costs (\$8125.00) plus an (est. 5% increase for 2025)	8,500.00
400.356 · Insurance - Umbrella Coverage	2024 premium costs (\$4998.00) plus an (est. 5% increase for 2025)	5,300.00
400.357 · Insurance - Property	2024 premium costs (\$13835.00) plus an (est. 5% increase for 2025)	14,550.00
400.358 · Insurance - General Liability	2024 premium costs (\$14280.00) plus an (est. 5% increase for 2025)	15,000.00
400.359 · Insurance - Crime	2024 premium costs (\$100.00) plus an (est. 5% increase for 2025)	110.00
400.420 · Dues, Subscription & Membership	PSATS, annual dues, memberships, etc.	3,000.00
400.460 · Meetings, Conferences, Continuing Education	PSATS Convention, seminars, classes, etc.	1,100.00
400.960 · Health Insurance	Medical Healthcare Plan for all administrative listed employees	45,000.00
400.961 · Medical Deductible Compensation	Any reimbursable deductible admin. employee expenditures	1,500.00
400.962 · Vision Insurance	Vision Plan for all administrative listed employees	275.00
400.963 · Dental Insurance	Dental Healthcare Plan for all administrative listed employees	1,560.00
400.964 · Reimbursable healthcare coverage costs	Reimbursable costs for employees opting-out of healthcare coverage	4,800.00
400.965 · COBRA Healthcare Coverage	50% of cost for COBRA Healthcare	360.00
	400 Totals	326,985.00
<u>402 · Auditing Services / Financial Administration</u>		
402.310 · Loan Administration, Closing Costs Services	Bank, DCED, Legal Costs for loans	0.00
402.311 · Auditing / Accounting Services	Annual budget audit	9,000.00
402.390 · Bank Service Charges / Checks	Bank check, fraud, etc. fees	2,500.00
	402 Totals	11,500.00
<u>403 · Tax Collection</u>		
403.310 · Professional Service-Special Legal EIT	TCC annual fee, special legal EIT services	500.00
403.350 · Insurances and Bonding	Annual insurances/bonding for Tax Collector	800.00
403.450 · Tax Collection -Contracted Services	Lebanon County Treasurers office	3,500.00
	403 Totals	4,800.00
<u>404 · Solicitor / Legal Services</u>		
404.310 · Professional Legal Service- Solicitor	Solicitors general consulting, reviews, liens, doc. preparations, etc.	30,000.00
404.311 · Legal - LDP/SW Reviews, Agreements (Dev. Escrow Funds)	Solicitors LDP - SWM reviews, agreement drafts, etc. (361.100 reimbursable funds)	17,000.00
	404 Totals	47,000.00
<u>406 · Office Administration - Education</u>		
406.213 · Office Supplies	Misc. supplies for administrative office	4,200.00
406.215 · Postage/Certified Mail / Shipping	Stamps, certified mail, shipping charges, etc.	4,500.00
406.342 · Printing Calendars / Education / Bi-Annual Newsletters	Annual calendar & newsletter distribution costs, including mailing fees	8,500.00
406.384 · Copier Lease & misc. billable costs	Annual lease, ink & toner costs, other misc. copier costs	4,500.00
406.750 · Office Equipment Purchases	Misc. small office equipment or accessories	300.00
	406 Totals	22,000.00
<u>407 · IT Computer Networking - Security Services</u>		
407.452 · Contract IT /Network Main. & Security Services	Costs associated with Township's Administrative IT maintenance services	7,500.00
407.453 · Contracted Web Design Services	Costs associated with NCT web site manager	1,500.00
407.454 · Admin. /Employee Annual Office Licenses	Annual Microsoft office licenses for all NU employee network users	8,000.00
407.740 · Non-Contracted Services / Minor Equipment	Minor software or PC accessory purchases	250.00
	407 Totals	17,250.00

EXPENDITURES	Description	2025 Expenses
408 - Engineering Services		
408.310 · Engineering - General Consultation Services	General consulting, reviews, meetings, etc.	10,000.00
408.311 · Engineering - Plan Reviews, Insp. (Dev. escrow reimbursable)	LDP/SW Plan reviews, letters, inspections, etc. (361.320 reimbursable funds)	90,000.00
408.312 · Engineer - SALDO & Zoning Reviews, Ordinances	SALDO & zoning - reviews, ordinance preparations, etc.	1,000.00
408.313 · Engineering Projects: Permits, Roads, Bridges, P&R Projects	PWD projects - consulting, design, permitting, etc.	10,000.00
	408 Totals	111,000.00
409 - Buildings and Grounds		
409.226 · Paper Products & Cleaning Supplies	Paper towels, toliet paper, trash bags, cleaning products, etc. - Split w/ Hwy dept.	1,400.00
409.236 · Building Maint. - Materials & Supplies	Paint, tape, caulk, misc. materials and parts, etc.	400.00
409.317 · Professional Janitorial Contracted Services	Contracted weekly janitorial service	4,200.00
409.318 · Professional B&G Contracted Services	HVAC, pest control, plumbing, etc.	5,000.00
409.324 · Internet-Phone Fees	Comcast internet / phone fees	2,800.00
409.361 · Electric Monthly Charges	Met-Ed electric service : admin office building	8,350.00
409.362 · UGI Monthly Charges	UGI gas service, office percentage : admin office building	6,350.00
409.364 · Public Water & Sewer Charges	Water & sewer service, office pct. : admin office building	800.00
409.367 · Garbage - Trash Removal Charges	Trash removal, police pct. - split: police 25%, highway 50%, admin 25%	700.00
409.372 · Repair & Maint (Non-Bldg., Grounds)	Repairs to outdoor fences, gates, signs, lights, etc.	750.00
	409 Totals	30,750.00
400 - 409 · GENERAL GOVERNMENT ADMINISTRATION TOTALS		571,285.00
EXPENDITURES	Description	2025 Expenses
410 - 419 - PUBLIC SAFETY		
410 - Police		
410.318 · Contracted Services (Bldg. & Grounds Maint.)	HVAC, pest control, plumbing, general repairs, roof, etc.	6,000.00
410.357 · Insurance - Property	2024 premium costs \$3,925.00 (new line for PD bldg.)	4,000.00
410.361 · Utility - Electric Monthly Charges	Met-Ed electric service - split : police 80%, highway 20%	6,500.00
410.362 · Utility - UGI Monthly Charges	UGI gas service, office percentage - split : police 80%, highway 20%	6,250.00
410.364 · Utility - Public Water & Sewer Charges	Water & sewer service, office pct. - split: police 50%, highway 50%	500.00
410.367 · Utility - Garbage Refuse Removal	Trash removal, police pct. - split: police 25%, highway 50%, admin 25%	600.00
410.372 · Repair & Maint (Non-Bldg., Grounds)	Repairs to outdoor fences, gates, lights, etc.	1,000.00
410.500 · Police Protection	Contribution to Lebanon County Regional Police Department	2,216,754.00
410.610 · Building Improvements	Future Savings for Building Repairs, major upgrades / repairs	5,000.00
	410 Totals	2,246,604.00
413 - UCC, Public Safety, Code Enforcement		
413.110 · Salary -Management /Administrative - Code Enforcement	Code enforcement duties, percentage of manager's salary	4,405.00
413.114 · Salary -Administrative Assistant 2 - Code Enforcement	Code enforcement duties, percentage of admin. assistant salary	6,450.00
413.115 · Salary - Public Safety Officer	Code enforcemnt, inspections, administration salary	28,005.00
413.216 · Operating Supplies - Notices	Door hangers, paper supplies for notices	300.00
413.300 · Building & Property Maintenance Inspection Services	3rd party BCO & Property Maint. Inspection services - consultation	1,000.00
413.420 · Dues, Subscription & Membership	Annual ICC /UCC membership dues and books	500.00
	413 Totals	40,660.00
414 - Planning/Zoning		
414.110 · Salary -Management /Administrative - Z&B Reviews & Permits	Plan and Zoning duties, percentage of Manager's salary	4,405.00
414.111 · Salary -Management /Administrative - Z&B Reviews & Permits	Plan and Zoning duties, percentage of assistant Manager's salary	8,470.00
414.112 · Salary -Permit & Zoning Administrator	Plan and Zoning duties, percentage of office admin. salary	46,675.00
414.310 · Professional Services - Zoning Consultant, Ordinances	Rettew's consultant fees	2,000.00
414.314 · Zoning Hearing Board Solicitor Transcripts	Solicitor meeting attendance, decision documents and transcript costs	6,000.00
414.341 · Advertising/Printing	Advertising costs for ZHB, notifications, ordinances, etc.	2,000.00
414.420 · Dues, Subscription & Membership	Annual PAZZO membership dues	100.00
	414 Totals	69,650.00
410 - 419 - PUBLIC SAFETY TOTALS		2,356,914.00

EXPENDITURES	Description	2025 Expenses
426 - 454 - PUBLIC WORKS		
426 - Recycling & Sanitation		
426.112 · Salary -Administrator, Recycling	Recycling duties, percentage of office admin. salary	2,920.00
426.227 · Sanitation Supplies - Bins /Containers	Purchase of recycling bin containers for distribution to residents	100.00
426.232 · Vehicle Fuel-Diesel	Diesel fuel purchased for ONLY recycling trucks and equipment	5,000.00
426.355 · Insurance - Recycling Dept. Vehicles	2024 premium costs (\$3578.00) plus an (est. 5% increase for 2025)	4,000.00
426.372 · Recycling Yard Repairs & Maint.	Repairs and maint. of card system, gates, fences, etc.	2,000.00
426.420 · Dues, Licenses, and Memberships	Any dues, licenses, permits, associated with recycling program	250.00
426.450 · Recycling Equipment Repairs, Parts & Supplies	Repairs and parts costs for all recycling equipment	6,000.00
426.451 · Recycling Vehicle Repairs, Parts & Supplies	Repairs and parts costs for all recycling trucks	6,000.00
426.460 · Meetings, Conferences, Cont. Education	Any costs associated with recycling program education, meetings, etc.	200.00
426.540 · Tire Collection Program	Annual County tire collection obligation	500.00
	426 Totals	26,970.00
429 - Wastewater Collection - Reimbursable Expenditures		
429.110 · Salary - Wastewater Management / Administrative	SS Administrative duty, percentage of Manager's salary	8,810.00
429.112 · Salary -Permits & Zoning Administrator - SS Administration	SS Admin. duties, percentage of office admin. salary	2,920.00
429.113 · Salary - PT Financial Administrator - SS Administration	SS Admin. duties, percentage of financial assistant salary	5,730.00
429.114 · Salary - PT Administrative Assistant 2 -SS Admin.	SS Admin. duties, percentage of office admin. salary	8,600.00
429.115 · Salary - Public Safety Officer	Sanitary sewer FOG enforcement, inspections, administration	10,183.00
429.120 · Highway Dept. Foreman- Wastewater Labor Operations	Sanitary Sewer duties, percentage of Hwy. Foreman's salary	9,575.00
429.121 · Highway Dept. Assistant (II)- Wastewater Labor Operations	SS duties, percentage of labor (II) salary (one position)	5,515.00
429.122 · Highway Dept. Assistant (I) - Wastewater Labor Operations	SS duties, percentage of labor (I) salary (two positions)	10,377.00
	429 Totals	61,710.00
430 - PWD Gen. Services - Administration		
430.110 · Salary - Management /Administrative - Highway Dept.	Administrative duty percentage of Manager's salary	22,020.00
430.115 · Salary - Public Safety Officer	PWD duties required as needed	5,090.00
430.116 · O/T Wages	Total annual O/T wages to Public Works employees	12,500.00
430.120 · Salary - Highway Dept. Foreman	Administrative & on-job duty percentage of Hwy. Foreman's salary	41,500.00
430.121 · Salary - Highway Dept. Laborer (II)	On-job duties percentage of labor (II) salary (one position)	38,590.00
430.122 · Salary - Highway Dept. Laborer (I)	On-job duties percentage of labor (I) salary (two positions)	72,640.00
430.192 · FICA -SS /Medicare	Annual employer SS/Medicare obligation (7.65%)	16,500.00
430.194 · Unemployment Compensation	State- PSATS (.00385) obligation	2,000.00
430.197 · Non-Uniform Pension Plan MMO Contribution	Annual employer non-uniform (based on 2024 MMO calculations)	25,800.00
430.198 · Act 457 Contribution	For annual administrative management fees	400.00
430.199 · Life Insurance	Annual employer paid - employee's life insurance obligation	250.00
430.220 · Operating Supplies	Misc. shop and office admin. supplies and materials, water	1,000.00
430.221 · Operating Supplies - Ag Supplies & Chemicals	Herbicides, chemicals, equipment, gloves, spray suits for weed spraying	2,500.00
430.238 · Clothing / Safety Equipment	Annual PWD allotment for work related clothes and boots	1,100.00
430.316 · Drug Testing	For random drug testing costs	250.00
430.318 · PWD B&G Contracted Services	HVAC, pest control, plumbing, etc.	500.00
430.324 · Wireless Phones	Monthly costs or reimbursement for PWD employee personal cell phone use	2,500.00
430.354 · Workers Comp Insurance - PWD / Highway Dept.	Annual employer WC insurance obligation based on payroll (6.71 rate)	14,200.00
430.355 · Insurance - Automobile / Highway Dept. Vehicles	2024 premium costs (\$8500) plus an (est. 5% increase for 2025)	9,000.00
430.356 · Insurance - Equipment Floater - PWD/Hwy.	2024 premium costs (\$6,300) plus an (est. 5% increase for 2025)	6,350.00
430.359 · Insurance - Herbicide / Pesticide	INCLUDED IN GENERAL LIABILITY COVERAGE	0.00
430.361 · Electric Monthly Charges	Met-Ed electric service - split : police 80%, highway 20%	1,700.00
430.362 · UGI Monthly Charges	UGI gas service, office percentage - split : police 80%, highway 20%	1,250.00
430.364 · Public Water & Sewer Charges	Water & sewer service, office pct. - split: police 50%, highway 50%	500.00
430.367 · Garbage - Trash Removal Charges	Trash removal, police pct. - split: police 25%, highway 50% , admin 25%	1,400.00

EXPENDITURES	Description	2025 Expenses
430.373 · Repair & Maintenance (Highway Garage Bldg.)	Repairs to PWD bldgs., paint, doors, shelves, walls, lights, etc.	2,500.00
430.460 · Meetings, Certifications, & Education	Any costs associated with PWD program education, meetings, etc.	500.00
430.500 · Property Damage - Insurance claim reimbursements	Repair costs for damage to Twp. equip. or property (See 362.500 Ins. Claims revenue)	1,000.00
430.960 · Health Insurance	Medical Healthcare Plan for all Highway department listed employees	65,700.00
430.961 · Medical Deductible Compensation	Any reimbursable deductible Highway department employee expenditures	2,500.00
430.962 · Vision Insurance	Vision Plan for all Highway department listed employees	350.00
430.963 · Dental Insurance	Dental Healthcare Plan for all Highway department listed employees	2,000.00
430.964 · Reimbursable healthcare coverage costs	Reimbursable costs for employees opting-out of healthcare coverage	9,400.00
430.965 · COBRA Healthcare Coverage	50% of cost for COBRA Healthcare	360.00
	430 Totals	363,850.00
<u>432 - Snow & Ice Removal</u>		
432.245 · Supplies - Salt/Anti-skid Materials	State CoStars purchased winter salt contract	40,000.00
432.374 · Winter Equipment Repairs & Maintenance	Parts, repairs, maint., for winter truck and equipment costs	4,500.00
432.450 · Contracted Services	Subcontracted agreement services for snow plowing	20,000.00
432.750 · Capital Purchase	Major winter season related truck accessories or equipment purchases	0.00
	432 Totals	64,500.00
<u>433 - Traffic Signs, Signals and Markings</u>		
433.245 · Operating Supplies-Signage /Markings	Purchase of street signs, pavement markings, etc	7,000.00
433.361 · Traffic Signal Electric Utility Bills	Met-Ed utility costs for traffic signals	5,000.00
433.374 · Traffic Signal Repairs & Maintenance	Traffic signal repairs and maint. Costs (C M High)	12,000.00
433.450 · Traffic Signal Agreement	Traffic signal annual maintenance contract with C M High	3,700.00
	433 Totals	27,700.00
<u>434 - Street Lighting</u>		
434.361 · Electric-Street Lights	Met-Ed utility costs for all street lights	110,000.00
434.368 · Electric-Street Lights at Signals	Met-Ed utility costs for all street lights located at traffic signal intersections	1,700.00
434.374 · Street Light Repairs & Maint.	Repairs and maintenance of street lights (Stoner Electric)	7,000.00
434.700 · Capital Purchase - Street Light Fixtures / Poles	Purchase of replacement street light poles and head fixtures	3,000.00
	434 Totals	121,700.00
<u>436 - Storm Water - Reimbursable Expenditures</u>		
436.110 · Salary - Manager	SW Administrative duty, percentage of Manager's salary	8,810.00
436.111 · Salary - Office Manager	SW admin. / on-site duties, percentage of office manager's salary	2,830.00
436.113 · Salary - PT Financial Administrator - Stormwater Administration	SW Admin. duties, percentage of financial assistant salary	8,590.00
436.120 · Salary - Highway Dept. Foreman - Stormwater Labor Operations	SW duties, percentage of Hwy. Foreman's salary	6,385.00
436.121 · Salary - Highway Dept. Labor (II) - Stormwater Labor Operations	SW duties, percentage of labor (II) salary (one position)	5,515.00
436.122 · Salary - Highway Dept. Labor (I) - Stormwater Labor Operations	SW duties, percentage of labor (I) salary (two positions)	10,377.00
	429 Totals	42,507.00
<u>437 - Equipment /Machinery / Tools - Maint. & Repairs</u>		
437.220 · Operating Shop Supplies	Supplies/materials - tank gases, welding wire, cutting wheels, oil dry, paint, etc.	2,000.00
437.226 · Paper Products & Cleaning Supplies	Paper towels, toilet paper, trash bags, cleaning products, etc.	600.00
437.231 · Vehicle Fuel-Gasoline	Gas fuel purchased for all power equipment, mowers	2,000.00
437.232 · Vehicle Fuel-Diesel	Diesel fuel purchased for trucks and equipment (Non recycling trks & equip.)	13,500.00
437.234 · Lubricants - Oils & Filters	Oil, lubes, & filters for ALL Highway Dept. trucks and equipment	1,500.00
437.250 · Equipment Repairs, Maintenance, Supplies, & Parts	Repairs and parts costs for all highway dept. equipment	7,000.00
437.251 · Vehicle Repairs, Maintenance, Supplies, & Parts	Repairs and parts costs for all highway dept. trucks	7,000.00
437.260 · Tools, Small Equipment, Accessories	Small hand tools, power tools, shop accessory equipment & supplies	3,000.00
437.327 · Radio Equipment Maint	Repairs and maint. costs for trucks and equipment	300.00
437.374 · Shop Machine / Equipment - Repairs & Maintenance	Parts and repairs - air compressor, welder, sanders, etc.	500.00
437.750 · Capital Purchases - Equipment	2026 Pickup Truck Purchase with plow and spreader and lawn mower trailer	90,000.00
	437 Totals	127,400.00

EXPENDITURES	Description	2025 Expenses
438 - Maintenance & Repairs - Streets, Alleys and Bridges		
438.245 · Supplies-Materials	Stone, rip-rap rock, grass seed, topsoil, etc.	5,000.00
438.250 · Asphalt Materials	Asphalt - cold patch and hot mix	6,000.00
438.300 · Crack Sealing	Machine Rental / material cost for yearly crack sealing on roadways	5,000.00
438.341 · Bid Advertising	Advertising costs for road or bridge bid projects	500.00
438.384 · Leasing - Equipment and Machinery	Leasing of machinery or accessory equipment - Bobcat attachments	750.00
438.450 · Contracted Contractor Services	Subcontracted services - deep excavations, concrete curbing, trenching,	1,000.00
438.610 · Street / Alley Paving Projects	Reimbursement to COLA for portion of mill/overlay on Lilac Lane and Daffodil Drive	75,000.00
438.750 · 22nd Street Road Realignment and Bridge Project	Construction expenses; 22nd Street Road Realignment & Bridge Project	225,000.00
	438 Totals	318,250.00
451 - Recreation Administration and Labor		
451.110 · Salary - Management /Administrative	P&R Administrative duty, percentage of Manager's salary	4,405.00
451.111 · Salary - Management /Administrative	P&R Administrative duty, percentage of Asst. Manager's salary	2,825.00
451.120 · Salary - Highway Dept. Foreman - Labor	P&R duties, percentage of Hwy. Foreman's salary	6,385.00
451.121 · Salary - Highway Dept. Labor (II)	P&R duties, percentage of labor (II) salary (one position)	5,515.00
451.122 · Salary - Highway Dept. Labor (I)	P&R duties, percentage of labor (I) salary (two positions)	10,378.00
	451 Totals	29,508.00
452 - Participant Recreation		
452.247 · Operating Supplies	Activity costs -paper products, trash bags, LP gas, food, drinks, etc.	250.00
	452 Totals	250.00
454 - Parks		
454.247 · General Park Repairs and Maintenance	Trail, playground, fencing, lighting, etc. (from P&R escrow funds, 392.400)	3,500.00
454.248 · Woods and Turf Maintenance	Fertilizer, seed, weed control, stone, trees, etc. (from P&R escrow funds, 392.400)	10,000.00
454.249 · Athletic Facilities, Repairs and Maintenance	Dugouts, fencing, sheds, fields, equip. etc. (from P&R escrow funds, 392.400)	4,000.00
454.250 · Advertising, signs, plaques, etc.	Park signs install / maint. (from P&R escrow funds, 392.400)	500.00
454.255 · Park Events, equip. rentals, prizes	Park events, prizes/giveaway items, advertising (from P&R escrow funds, 392.400)	5,000.00
454.357 · Insurance - Facilities	Commercial property & liability premium costs	3,400.00
454.361 · Utility - Electric Monthly Charges	Met-Ed utility costs for maint. shop and concession shed	3,000.00
454.362 · Utility - UGI Monthly Charges	UGI utility costs for maint. shop and concession shed	2,000.00
454.364 · Utility - Public Water & Sewer Charges	COLA utility costs for maint.shop and concession shed	500.00
454.373 · Park Maintenance Building	Repairs and maintenance costs, GWP shop & maint. building	500.00
454.380 · Rentals: Portable Toilets	Annual rental of portable toilets for all locations (from P&R escrow funds, 392.400)	6,000.00
	454 Totals	38,400.00
426 - 454 · PUBLIC WORKS		1,222,745.00
456 - 492 · OTHER MISCELLANEOUS EXPENDITURES		
456 - Libraries		
456.540 · Library Contribution	Annual contribution to the library	10,000.00
459 - Organizations		
459.450 · SPCA / Humane Society	Any costs associated with the Humane Society	1,000.00
461 - Conservation of Natural Resources		
461.520 · Farmland Preservation	Annual contribution to the Farm Preservation	3,000.00
	456 - 461 Totals	14,000.00
471 - Debt Principal		
471.300 · General Obligation Notes-Principal	Loan Payment(s) - Administrative Building	75,000.00
471.301 · General Obligation Notes - Additional Principal	Loan additional principal payment(s)	
472 - Debt Interest		
472.300 · General Obligation Notes-Interest	Loan Payment(s) - Administrative Building	40,500.00
	471 - 472 Totals	115,500.00

EXPENDITURES	Description	2025 Expenses
489 - Miscellaneous Expenses		
489.000 · Misc Expenses	<i>Any invoice costs, not to an assigned account number</i>	1,000.00
	489 Totals	1,000.00
492 - Interfund Operating Transfers		
492.020 · Fund Transfer to Capital Reserve Fund	<i>Transfer of funds from GF to Capital Reserve Fund</i>	0.00
492.030 · Fund Transfer to Operating Reserve Fund	<i>Transfer of funds from GF to Capital Purchase Fund</i>	0.00
492.040 · Fund Transfer to Traffic / Infrastructure Fund	<i>Transfer of funds from GF to Traffic / Infrastructure Fund</i>	0.00
492.070 · Fund Transfer to Emergency Fire / Ambulance Fund	<i>Transfer of funds from GF to Emergency Fire / Ambulance Fund</i>	0.00
492.080 · Fund Transfer State Liquid Fuels Fund	<i>Transfer of County LF funds (see 357.030) to State LF Fund</i>	
492.090 · Fund Transfer to Parks & Rec. Fund	<i>Transfer of funds from GF to Parks & Rec. Fund</i>	0.00
	492 Totals	0.00
456-492 · OTHER EXPENDITURES		130,500.00
100 - Cash		
100.000 · Cash Reserve		3.00
2025 TOTAL CASH ENDING BALANCE		3.00
2025 TOTAL EXPENSES		4,281,447.00
2025 GENERAL FUND - NET INCOME		0.00