



# 2025 Adopted Annual Operating and Capital Budgets

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Dickinson Township  
Cumberland County

December 2024



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2025 BUDGET COLOR CODE		
Associated Programs	Revenue	Major Other Funds
General Government	Real Estate Tax	Capital Reserve Fund
Executive & Secretary	Earned Income Tax	State Liquid Fuels Tax Fund
Finance Administration	Other Taxes	Park and Recreation Fund
Tax Collection	Other Revenue	Fire Fund
Legal and Engineering	Fund Balance	
Building	Use of Fund Reserve	
Public Safety		
Planning & Zoning		
Health and Human Services & SEO		
Public Works		
Culture Parks and Recreation		
Employee Benefits		
Employee Related Payroll Taxes		
Non-Operating Transfers		
Debt Service Payments		
Fund Balance		

**December 16, 2024**

Board of Supervisors  
Residents and Property Owners  
Dickinson Township  
219 Mountain View Drive  
Mt. Holly Springs, PA 17065

## **BUDGET MESSAGE**

Dear Members,

I am pleased to present Dickinson Township's 2025 Adopted Annual Operating and Capital Budgets, prepared in accordance with Chapter 23, Section 6(b)(4) of the Dickinson Township Code. As required, the Township Manager submits a proposed financial plan for the fiscal year to the Board of Supervisors. This document serves as a complete financial plan encompassing all municipal funds.

### **Budget Preparation and Process**

The development of this budget was a collaborative effort involving our administration, focused on addressing ongoing fiscal challenges and adapting to the current economic climate. Our key objective for FY 2025 was to navigate these financial obstacles while preserving township jobs and maintaining the quality services on which our residents rely.

Preparation for the 2025 budget began in August 2024, under the leadership of the Board of Supervisors, our Interim Township Manager, and Staff. This budget aligns with the Board of Supervisors' goals of producing a more comprehensive and functional financial plan. I am pleased to report that our efforts adhere to the Government Finance Officers Association (GFOA) standards, incorporating financial forecasting and benchmarking to offer a clearer view of the Township's future financial position.

For the 2025 Budget, staff adopted a streamlined departmental worksheet approach, integrating trend analysis and inflation data. Each staff member reviewed these projections, providing justifications for any necessary adjustments. After refining the data, staff conducted meetings to discuss operating and capital budget requests collaboratively. This thorough process led to a reduction of \$21,210, or 0.76%, in the 2025

General Fund Operating Budget Expenditures compared to the 2024 end-of-year estimates.

As we move into 2025, Township staff will continue seeking innovative ways to deliver high-quality services while being cost-efficient. This budget reflects the ongoing economic uncertainty, underscores the importance of fiscal stability, and highlights the need to sustain critical infrastructure and equipment.

Any modifications following the Board's review, and the public will be incorporated into this Final Budget. This message highlights key aspects of the Budget, with detailed analysis available in the accompanying documents.

## Assumptions

Key assumptions for FY 2025 budget revenue and expenditure projections include:

- Historical Experience
- General Inflation Rate
- Service Demands
- Health Care Inflation Rate
- State & Local Economic Growth
- Legislative Changes

## Financial Outlook

Dickinson Township is projected to maintain a strong financial position for FY 2025. However, inflation remains high for many products and services, particularly healthcare. Key indicators of the Township's financial health include:

- A diversified revenue structure to mitigate potential declines.
- A comparatively low property tax rate relative to neighboring municipalities.
- No outstanding general obligation debt, nor any planned for FY 2025.
- Adequate provisions for capital investments, infrastructure repairs, maintenance, and equipment replacement.

## Budget Highlights

### 2024 Accomplishments:

- **Public Works Peach Glen Road Project**  
Completed full-depth reclamation, raised the intersection at Carlisle Road, and upgraded stormwater infrastructure and shoulder width.

- **S. Dickinson Elementary Property Discussions**  
Began talks with the Carlisle Area School District to acquire property for storage, composting, and future recreational use.
- **Road Maintenance and Infrastructure Projects**  
Graded and chip-sealed eight roads; started planning for a joint compost facility with neighboring municipalities; worked with DCNR to restore Ridge Road for improved access.
- **Small Bridge Program**  
Continued collaboration with Cumberland County, with bridge replacements scheduled for 2025-2026.
- **Railroad Crossing Settlement**  
Resolved a formal complaint with PUC, PennDOT, and Gettysburg & Northern Railroad, securing improvements to local rail crossings.
- **Facility and Environmental Improvements**  
Completed an energy audit, coordinated with property owners for nuisance tree removal, and replaced a garage trench drain to enhance safety.
- **Future Project Cost Planning**  
Partnered with C.S. Davidson to estimate costs for future projects, including stormwater management and road reconstruction.
- **New Facility and Staff Changes**  
Finished a utility building for indoor equipment storage; hired Tim Anderson and Luke Brevik as Public Works employees and promoted Travis Mease to Foreman.

## Parks and Recreation

- **Park Trail Extensions**  
Expanded ADA-compliant walking trails at Lindenwood and Stuart Parks with funding from Cumberland County's Land Partnership Program.
- **Park Expansion and Community Events**  
Renewed negotiations to acquire land for Lindenwood Park expansion; hosted the first annual Yard Sale/Founder's Day Event, with plans for growth in 2025.
- **Barnitz Mill Restoration and New Committee Members**  
Engaged experts to assess restoration options for Barnitz Mill; appointed Diane Gill to the Park & Rec Committee.
- **Grant for Streambank Education**  
Secured funding for educational signage at Stuart Park to inform on streambank restoration efforts.

## Zoning and Planning

- **New Zoning/Codes Officer**  
Hired Abigail Miller, who brings strong communication and organizational skills to the team.
- **Planning Commission Appointment**  
Appointed Mark Hockley, forestry planning expert, to the Planning Commission.
- **Resident Water Testing Clinic**  
Organized a free water testing clinic in partnership with Penn State Extension, helping residents assess water quality.
- **Permit and Code Enforcement**  
Issued 134 zoning permits, 20 building permits, 5 demolition permits, and 12 driveway permits; initiated 10 code enforcement actions and improved permit filing systems for better organization.

## Management and Administration

- **Collaborative Operations**  
Ensured continuity in daily operations through a team management approach and advanced the Administrative Team Transition Plan shared with the Board.
- **Financial and Operational Updates**  
Revised the Solid Waste and Recycling Ordinance, completed a Township financial assessment with Keystone Municipal Solutions, and invested in higher-yield accounts.

## 2025 Goals and Initiatives

### Leadership and Organizational Planning

- **Township Manager Hiring**  
Collaborate with consultants to select and onboard a qualified Township Manager to ensure a smooth leadership transition.
- **Meeting and Workshop Optimization**  
Use monthly Board workshops for focused development planning, including Capital Improvement Program (CIP) discussions.

### Community Outreach and Engagement

- **Enhanced Newsletter and Communication**  
Revamp the Township newsletter for increased resident engagement with updates on initiatives and community events.



- **Community Recognition and Celebrations**  
Implement programs to celebrate residents' contributions and hold events for major projects, fostering community pride.
- **Customer Service Enhancements**  
Provide staff training to improve resident interactions and review office hours for optimal accessibility.

### **Financial and Operational Management**

- **Fund Balance and Procurement Policies**  
Adopt fund balance policies per GFOA standards, targeting a 30-35% reserve; establish clear procurement thresholds.

### **Environmental and Natural Resource Partnerships**

- **Updated Park and Recreation Plan**  
Reassess goals with DCNR and pursue grant opportunities for expanded recreational resources.
- **State Agency Collaboration**  
Continue partnerships with state advisors to advance environmental initiatives and secure additional funding.

### **Emergency Services Review**

- **Comprehensive Services Assessment**  
Engage a consultant to review and align emergency services with community needs.

### **Workforce Strategy and Expense Management**

- **Workforce Strategy Development**  
Focus on managing workforce expenses while offering competitive compensation to retain talent.

### **Public Works Initiatives**

- **Service and Safety Projects**  
Consider addressing Road repairs on Burnt House, W. Yellow Breeches, and Clearview Place; improve stormwater management with swales and pipe replacements.



- **Joint Compost Facility and Ridge Road Collaboration**  
Finalize a joint compost facility plan; consider Ridge Road improvements with DCNR and Cumberland County.
- **Bridge Replacement Planning**  
Partner with Cumberland County for Cold Spring Road bridge replacement and design a new bridge for Alexander Spring Road.
- **Stormwater Management and MS4 Compliance**  
Implement stormwater BMPs at Township facilities to reduce pollutants and meet future MS4 requirements.

### Parks Initiatives

- **Stuart Park Parking and Infrastructure**  
We will continue to consider applying for grants to expand parking at Stuart Park, finalize Lindenwood Park's expansion, and add lighting and cameras for security.
- **Barnitz Mill Preservation**  
Continue discussions on Barnitz Mill's future and proceed with preservation if feasible.
- **Reforestation and Tree Planting**  
Partner with the Keystone 10 Million Tree Program for continued reforestation efforts at Stuart Park.

### Township Operations Initiatives

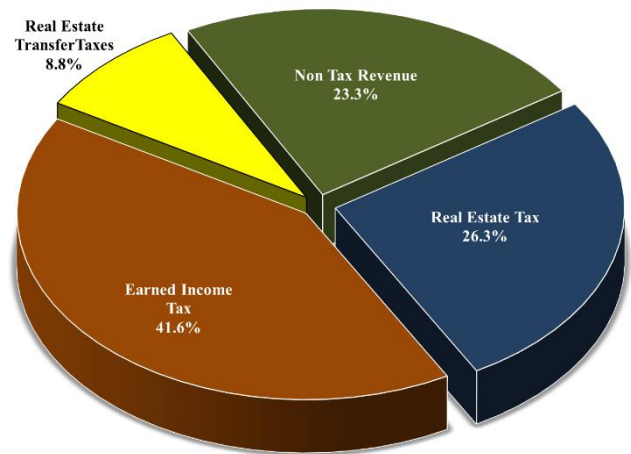
- **S. Dickinson Elementary Acquisition**  
Finalize discussions with the Carlisle Area School District on acquiring the property and apply for grants based on its intended use.
- **Solid Waste Contract Transition**  
Ensure a smooth transition to Apple Valley Waste, including resident communication on changes.

### Overall Goals

- Strengthen leadership and community engagement.
- Enhance financial health and operational efficiency.
- Invest in infrastructure with a long-term improvement plan.
- Set sustainable priorities for essential services.
- Advance environmental initiatives through partnerships and grants.
- Ensure emergency services align with community needs.

### General Fund Revenues

Earned income taxes, real estate taxes, and the real estate transfer tax are the primary sources of operating revenue for 2025. Additional revenue is generated from non-tax sources such as licenses, fines, interest, rents and royalties, intergovernmental revenue, service charges, fees, sales, miscellaneous income, and transfers.



In 2025, the General Fund revenues are anticipated to increase by \$80,181.00, or 3.85%, from \$2,084,084 in 2024 to \$2,164,265. This increase is largely attributed to a significant inter-fund transfer. For an in-depth analysis of the primary funding sources contributing to this shift, please see this report's "Major Revenue Sources" section.

#### GENERAL FUND SUMMARY OF REVENUES

##### MAJOR REVENUE SOURCES

	2024 Estimate	2025 Budget	INCREASE (DECREASE) 2024 Estimate	PERCENTAGE CHANGE
Real Estate Tax	\$ 565,000	\$ 570,000	\$ 5,000	0.88%
Earned Income Tax	910,000	900,000	(10,000)	-1.10%
Real Estate Transfer Tax	220,000	190,000	(30,000)	-13.64%
Licenses and Permits	75,000	75,000	-	0.00%
Fines and Forfeits	8,400	3,500	(4,900)	-58.33%
Interest Income	19,419	15,200	(4,219)	-21.73%
Rents and Royalties	6,940	6,940	-	0.00%
Intergovernmental Revenue	163,593	113,300	(50,293)	-30.74%
Charges for Services	66,732	69,325	2,593	3.89%
Parks and Recreation Fees	1,000	800	(200)	-20.00%
Miscellaneous Revenue	48,000	20,200	(27,800)	-57.92%
Interfund Transfers	-	200,000	200,000	#DIV/0!
<b>Total Revenues</b>	<b>\$ 2,084,084</b>	<b>\$ 2,164,265</b>	<b>\$ 80,181</b>	<b>3.85%</b>
<b>Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Total Major Revenues</b>	<b>\$ 2,084,084</b>	<b>\$ 2,164,265</b>	<b>\$ 80,181</b>	<b>3.85%</b>

## Major Revenue Sources

Revenue Source	Percentage 2025 Budget	Dollar Value Change from 2024 Estimate	Percentage Change from 2024 Estimate
Real Estate Tax	26.3%	\$ 5,000.00	0.88%

- **Real Estate Taxes:** Based on conservative budgeting and collection trends, projected to remain stable with a slight increase of 0.88%.

Earned Income Tax	41.6%	\$ (10,000.00)	-1.10%
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- **Earned Income Taxes:** Expected to decrease based upon conservative forecasting at -1.10%, reflecting consistent collection patterns and a cautious economic outlook.

Real Estate Transfer Tax	8.8%	\$ (30,000.00)	-13.64%
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- **Real Estate Transfer Taxes:** are forecasted to decrease by -13.64 %, driven by housing market conditions, collection trends, and conservative forecasting.

Total Non-Tax Revenue	23.3%	\$ 115,181.09	29.60%
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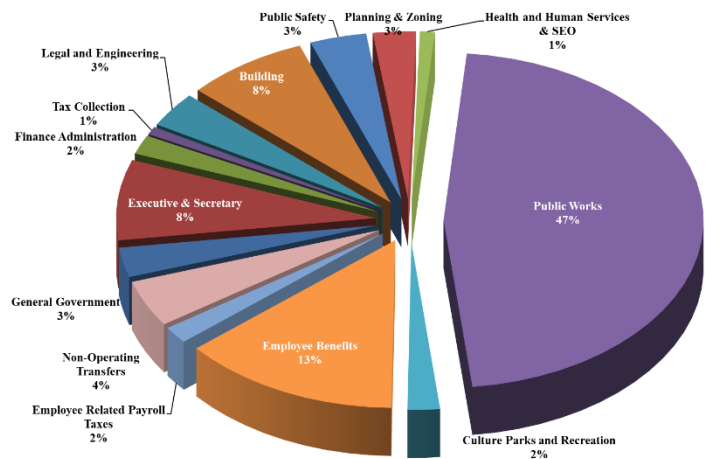
- **Revenues from Non-Tax Revenue:** Forecasted to increase by 29.60% mainly due to the inter-fund Transfer.

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### General Fund Expenditures

Operating expenditures for 2025 are projected to decrease from **\$2,800,659 in 2024 to \$2,779,449**, a decrease of **\$21,210 or (0.76%)**.

The major cost centers include public works, employee benefits, and executive and secretary costs, which account for 68.2% of the operating budget.



#### GENERAL FUND SUMMARY OF EXPENDITURES

##### MAJOR PROGRAMS

	2024 Estimate	2025 Budget	INCREASE (DECREASE) 2024 Estimate	PERCENTAGE CHANGE
General Government	103,135	79,750	(23,385)	-22.67%
Executive & Secretary	159,244	216,216	56,972	35.78%
Finance Administration	47,281	51,365	4,084	8.64%
Tax Collection	20,081	21,600	1,519	7.57%
Legal and Engineering	100,000	95,000	(5,000)	-5.00%
Building	66,011	211,605	145,594	220.56%
Public Safety	92,284	98,025	5,741	6.22%
Planning & Zoning	64,110	74,043	9,933	15.49%
Health and Human Services & SEO	22,227	25,983	3,756	16.90%
Public Works	1,295,200	1,300,845	5,645	0.44%
Culture Parks and Recreation	48,514	55,752	7,238	14.92%
Employee Benefits	317,572	378,242	60,671	19.10%
Employee Related Payroll Taxes	40,000	46,023	6,023	15.06%
<b>Operating Expenditures</b>	<b>\$ 2,375,659</b>	<b>\$ 2,654,449</b>	<b>\$ 278,790</b>	<b>11.74%</b>
Non-Operating Transfers	425,000	125,000	(300,000)	-70.59%
Debt Service Payments	-	-	-	0.00%
<b>Non-Operating Expenditures</b>	<b>\$ 425,000</b>	<b>\$ 125,000</b>	<b>\$ (300,000)</b>	<b>-70.59%</b>
<b>Total Expenditures</b>	<b>\$ 2,800,659</b>	<b>\$ 2,779,449</b>	<b>\$ (21,210)</b>	<b>-0.76%</b>
Fund Balance	\$ -	\$ -	\$ -	0.00%
Use of Fund Reserve	\$ (716,575)	\$ (615,184)	\$ 101,391	-14.15%
<b>Total Major Programs</b>	<b>\$ 2,084,084</b>	<b>\$ 2,164,265</b>	<b>\$ 80,181</b>	<b>3.85%</b>

## Major Program Operating Expenditures

Major Program	Percentage 2025 Budget	Dollar Value Change from 2024 Estimate	Percentage Change from 2024 Estimate
General Government	2.9%	\$ (23,385.00)	-22.67%

- **General Government:** Budgeted to decrease by (22.67%) due to a reduction in contracted services.

Executive & Secretary	7.8%	\$ 56,971.95	35.78%
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- **Executive & Secretary:** Budgeted to increase by 35.78%, mainly due to hiring a new Township Manager for most of the year.

Finance Administration	1.8%	\$ 4,083.60	8.64%
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- **Financial Administration:** Budgeted for an 8.64% increase mainly due to the cost of insurance and bonding as well as wages

Tax Collection	0.8%	\$ 1,519.46	7.57%
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- **Tax Collection:** Budgeted for a 7.57% increase.

Legal and Engineering	3.4%	\$ (5,000.00)	-5.00%
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**Legal and Engineering:** Budgeted for a (5.00%) decrease.

Building	7.6%	\$ 145,594.19	220.56%
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- **Building:** Budgeted for a 220.56% increase due to the potential purchase of the South Dickinson Elementary School property. This expense will likely not occur because the Township may be pursuing grant funding through DCNR.

Public Safety	3.5%	\$ 5,740.60	6.22%
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- **Public Safety:** Budgeted for a 6.22% increase due to cost associated with increased cost for ambulance services with Yellow Breeches EMS.

Planning & Zoning	2.7%	\$ 9,933.00	15.49%
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- **Planning & Zoning:** Budgeted for a 15.49% increase which is mainly due to being fully staffed for this position in 2025.

Health and Human Services & SEO	0.9%	\$ 3,756.01	16.90%
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- **Health & Human Services & SEO:** Budgeted for a 16.90% increase.

Public Works	46.8%	\$	5,645.40	0.44%
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- **Public Works:** Budgeted a 0.44% increase mainly due to earmarked bridge and road construction funding.

Culture Parks and Recreation	2.0%	\$	7,237.55	14.92%
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- **Culture Parks and Recreation:** Budgeted for a 14.92% increase for park maintenance and events.

Employee Benefits	13.6%	\$	60,670.72	19.10%
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- **Employee Benefits:** Budgeted with a 19.10% increase, driven primarily by a 34.80% rise in health insurance costs to cover current employees and to accommodate the potential addition of the fifth public works position. This increase is mainly due to budgeting for a full staff compared to the staff shortages that we saw in 2024.

Employee Related Payroll Taxes	1.7%	\$	6,023.24	15.06%
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- **Employee Payroll Taxes:** Budgeted for a 15.06% increase.

Non-Operating Transfers	4.5%	\$	(300,000.00)	-70.59%
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- **Interfund Operating Transfers:** Budgeted for a (70.59%) decrease due to a significantly smaller transfer.

### General Fund Operating Expenditures Summary

General Fund operating expenditures are projected to decrease by **\$21,210 (0.76%)** from the 2024 estimated amounts. Notable changes include:

- Full-time non-contractual personnel salary increases of 3.00%.
- Health insurance costs rising by 7.3%.
- Sizable reduction in non-operating transfer

### Major Program Non-Operating Expenditures

- **\$100,000** transferred to the Capital Reserve Fund and **\$25,000** to the Parks and Recreation fund for future capital items. The CIP should reconsider

recommending transfers to the Park and Recreation fund in the future. This represents a decrease of \$300,000.00 or (70.59%) from the 2024 budget.

**OTHER FUNDS**

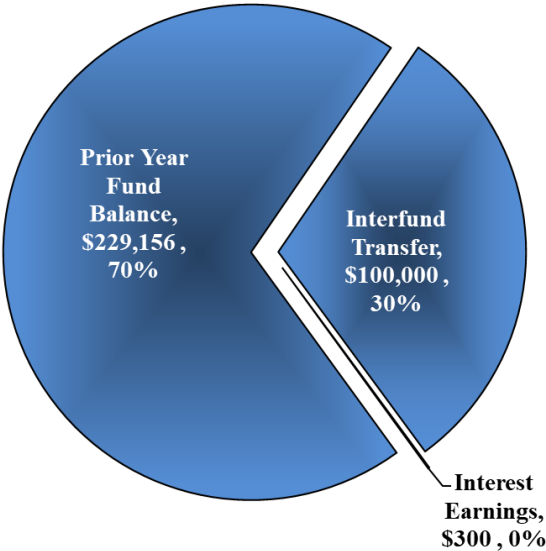
**Capital Reserve Fund**

The Capital Reserve Fund is designated for capital projects and purchases that fall outside the scope of the General Fund operating budget. It is funded through an annual operating transfer from the General Fund.

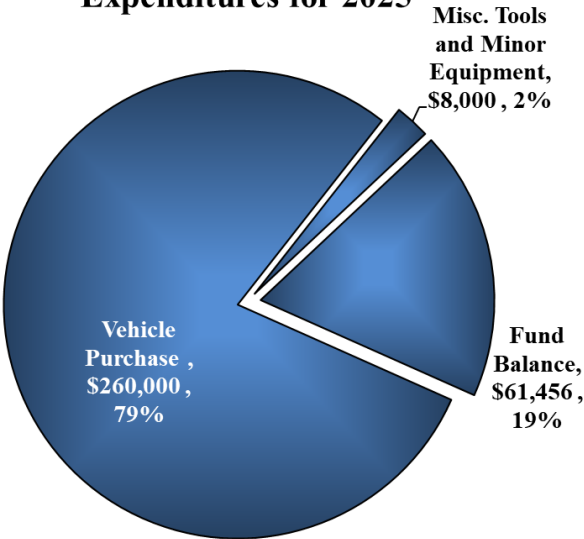
The **Five-Year Capital Improvement Plan (2026-2030)** will be integrated into next year's budget, providing a strategic framework for capital improvements many of which are financed through this fund.

For the current year, \$268,000 has been allocated to purchase a new public works vehicle and other minor equipment.

**Revenues for 2025**



**Expenditures for 2025**



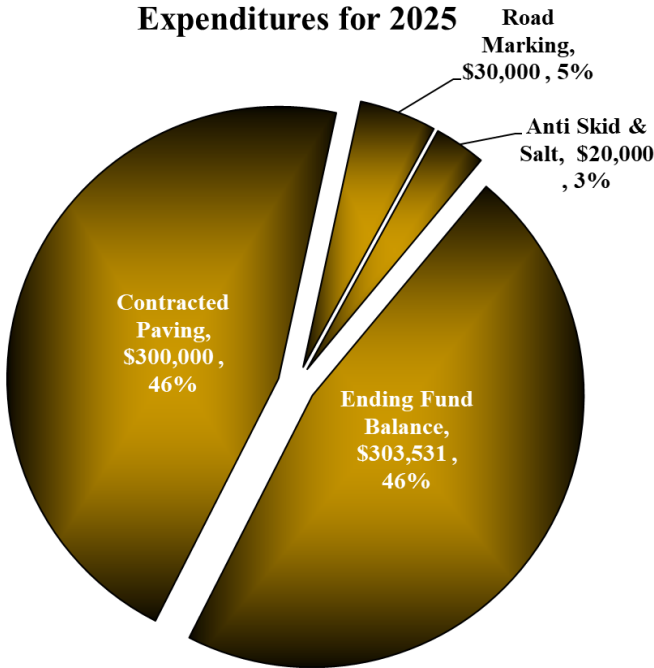
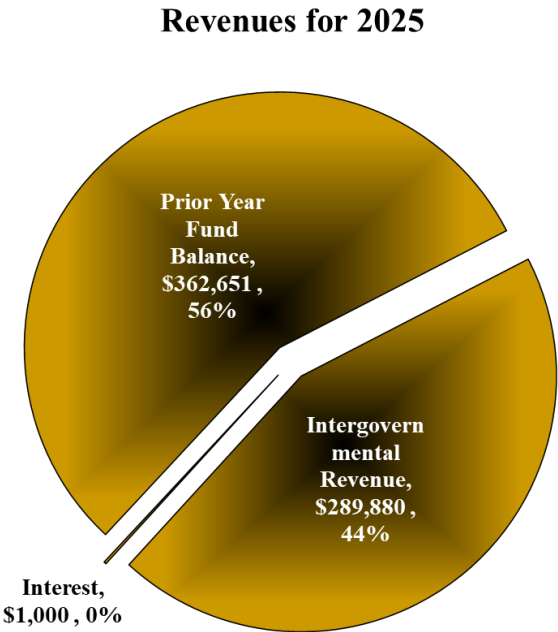


**Liquid Fuels Fund**

In accordance with state law, a separate fund is maintained to account for Liquid Fuels Tax revenues, derived from the State gasoline tax. These funds are distributed to the Township based on a formula that factors in both population and road mileage. The Liquid Fuels Tax Fund supports operational costs and is a significant funding source for bridge construction and the annual street improvement program.

The **Five-Year Capital Improvement Plan (2026-2030)** will be integrated into next year's budget, providing a strategic framework for capital purchases and projects, many of which are financed through Liquid Fuels Tax revenues.

For the upcoming year, staff recommends allocating \$350,000 for road maintenance, which includes performing a chip seal project, purchasing winter maintenance supplies, and road marking.

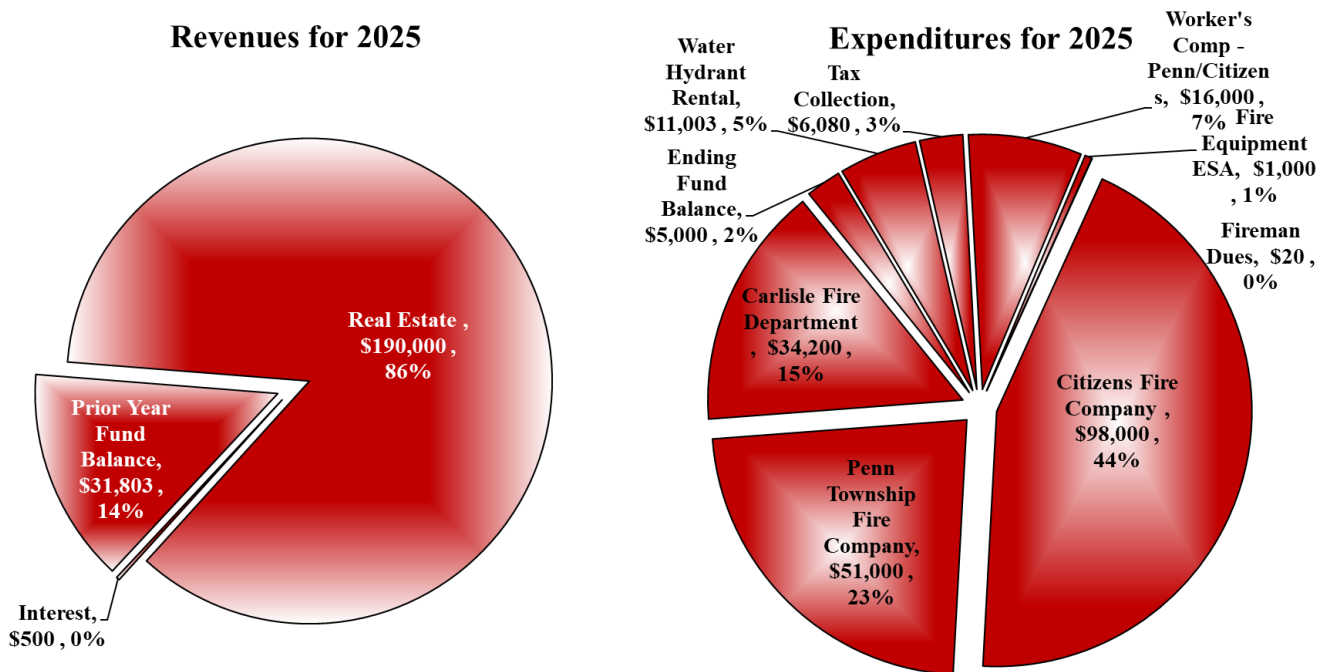


**Fire Fund**

The Fire Protection Fund is dedicated to managing the financial activities that support local volunteer fire departments. Its primary revenue is derived from a special-purpose real estate tax of 0.25 mills, specifically allocated for fire stations and equipment serving the Township.

The **Five-Year Capital Improvement Plan (2026-2030)** will be integrated into next year's budget, providing a strategic framework for supporting our emergency services.

Staff recommends allocating \$211,300 for various public safety expenses for the upcoming year. This includes funding for tax collection, workers' compensation, and support for fire equipment and services provided by the Emergency Services Administrator, Citizens Fire Company, Penn Township Fire Company and the Carlisle Fire Department.



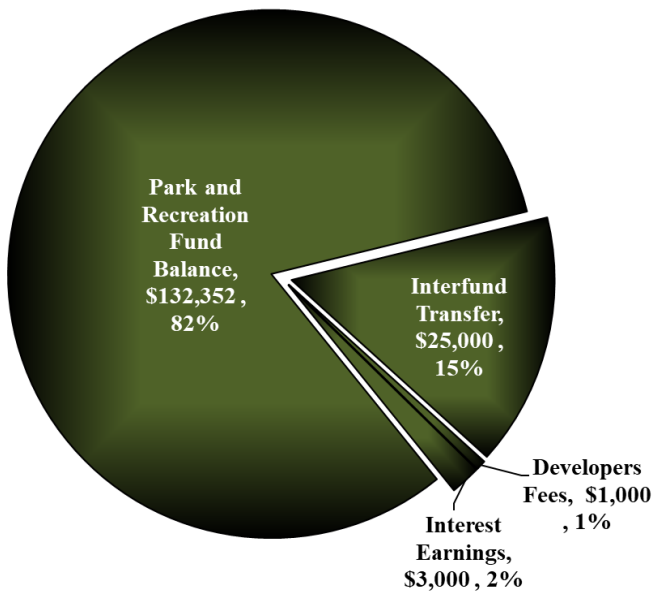
**Park and Recreation Fund**

The Parks and Recreation Fund is designated to manage the acquisition, enhancement, and maintenance of public open spaces. Its primary revenue sources include Subdivision and Land Development (SALDO) fees, restricted in use.

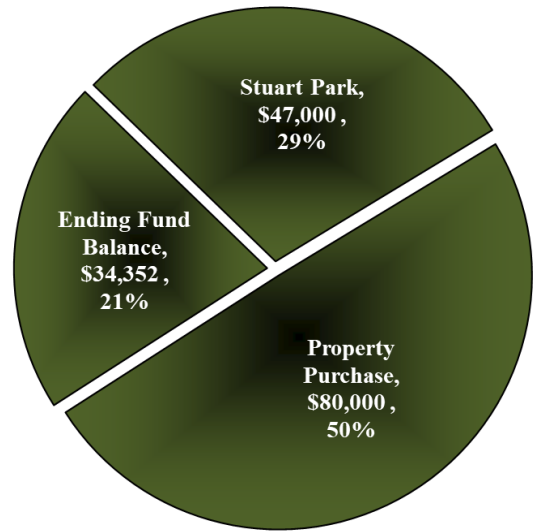
The **Five-Year Capital Improvement Plan (2026-2030)** will be integrated into next year's budget, providing a strategic framework for capital projects and purchases of recreation and park-related projects, many of which are financed through this fund.

For the coming year, staff recommends allocating \$127,000 for security cameras, potential acquisition of property, and funds to assist in the maintenance of Barnitz Mill.

**Revenues for 2025**



**Expenditures for 2025**



## Conclusion

This budget reflects our commitment to sound financial management and responsive governance. It balances community needs with fiscal responsibility and ensures that essential services are delivered effectively. We look forward to a productive and successful year in 2025.

Sincerely,  
Lucas Martsolf  
Interim Municipal Manager

Glenn Kelso Jr.  
Public Works Director

**2025**  
**BUDGET OVERVIEW**

## BUDGET OVERVIEW

The Township of Dickinson is a municipal entity governed by a Board-Manager form of government, located in Cumberland County, central Pennsylvania. Dickinson Township students attend schools in the Carlisle Area School District. The Township, the Carlisle Area School District, the County of Cumberland, and the State of Pennsylvania are separate entities with distinct taxing authority. Each governmental unit provides specific services and law enforcement to Township residents.

The 2025 Dickinson Township Budget includes five (5) separate funds. Following fund accounting principles, each fund is created by state constitution, state statute, local code, or local ordinance, and functions as a separate accounting entity. Each fund contains a set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. This compartmentalization ensures that specific funds are tracked independently within the governmental unit. Some funds may be continuous, while others are closed once their specific purpose is fulfilled. Please refer to the following page for a detailed listing of all Township funds.

The Township's primary sources of revenue are **Earned Income Tax (41.6%)** and **Real Estate Taxes (26.3%)**, which together make up **(67.9%)** of the total revenue. Additional revenue comes from the **Real Estate Transfer Tax (8.8%)** and **Non-Tax Revenues (23.3%)**.

The Township's major program expenditures include **Public Works (46.8%)**, **Employee Benefits (13.61%)**, and **Executive & Secretary (7.8%)**, which together account for **(68.32%)** of the Township's total expenditures. For more information about each program, please refer to the corresponding sections of the 2025 Budget. Note: these percentages will change drastically once you remove capital costs from the operating budget.

Dickinson Township covers a land area of 46.03 square miles and has a population of 5,400. The Township provides a full range of services to its residents. These services include:

### Public Safety

- Fire Protection Services
- Building and Code Enforcement
- Emergency Medical Services

### Public Works

- Building and Street Maintenance
- Parks Maintenance

## Environmental

- Stormwater Management
- Refuse and Recycling Services
- Sewage Enforcement

## General Administration

- Tax Collection
- Grant Application and Administration
- Community Planning

## BUDGETARY BASIS

"Budgetary Basis" refers to the accounting method used to estimate financing sources and uses in the budget. Dickinson Township uses the **Cash Basis** method, meaning revenues are recorded when received in cash, and expenditures are recorded when paid.

## ALL FUNDS OVERVIEW

Dickinson accounts for financial activity within the following major governmental funds:

- **01-The General Fund** (Operating Budget) is the primary operating fund for the Township. The fund is supported by taxes, fees, and other revenues that may be used for lawful purposes. This is the principal fund of the Township and includes all operations not required by law or policy to be recorded in other funds.

## SPECIAL REVENUE FUNDS

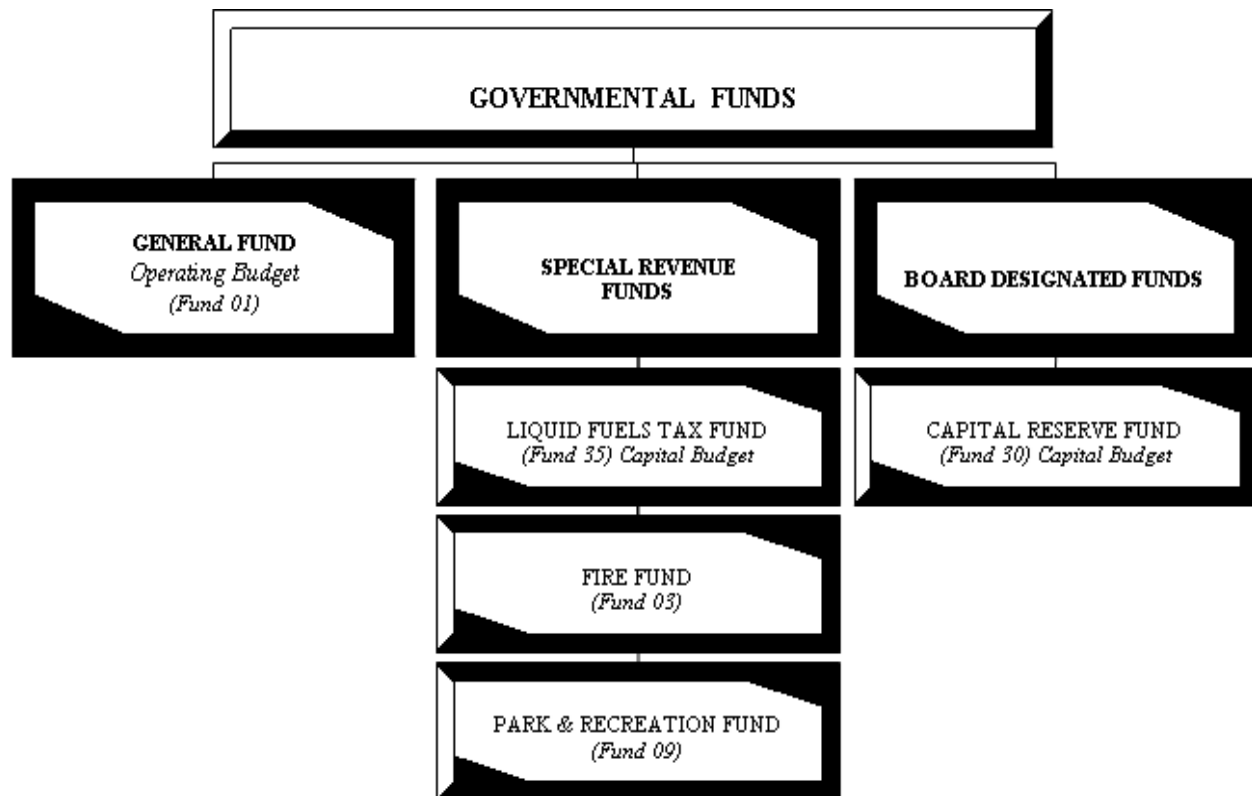
- **35-The State Liquid Fuels Fund** accounts for the proceeds from the State Motor License Fund. Expenditures are legally restricted to highway purposes by PennDOT regulations for projects including construction, reconstruction, maintenance, and repair of public roads or streets. Each municipality's allocation is based on its population and miles of roads on its approved liquid fuels inventory.
- **03-The Fire Protection Fund** accounts for financial activity related to supporting local volunteer fire departments. The fund's primary revenue source is a special purposes real estate tax in the amount of 0.25 mills, which is dedicated to firehouses and fire equipment that serve the Township.
- **09-The Parks and Recreation Fund** is used to account for monies used in the acquisition, improvement, and/or maintenance of public open space areas. The fund's primary revenue sources are Subdivision and Land Development (SALDO) fees which are use-restricted.



## BOARD DESIGNATED FUNDS

- 30-The Capital Reserve Fund** shall be used from time to time for the construction, purchase, replacement, expansion, service or repair, rehabilitation, or major maintenance of an existing facility or asset; acquisition of land for public use; equipment; machinery; motor vehicles; other capital assets of the Township; or related planning, engineering, design, appraisal or feasibility costs and for no other purpose. General Fund transfers, grants, debt proceeds, or other special revenue sources may fund the Capital Reserve Fund.

### *Cash Basis of Budgeting*



**2025 OVERALL BUDGET SUMMARY  
REVENUES BY FUND**

Revenue Category	GENERAL FUND	CAPITAL RESERVE FUND	LIQUID FUELS FUND	PARK & REC FUND	FIRE FUND	TOTALS	Percentage 2025 Budget
Real Estate Taxes	\$ 570,000	\$ -	\$ -	\$ -	\$ 190,000	\$ 760,000	21.52%
Earned Income Taxes	900,000	-	-	-	-	900,000	25.49%
Real Estate Transfer Taxes	190,000	-	-	-	-	190,000	5.38%
Licenses & Permits	75,000	-	-	-	-	75,000	2.12%
Fines and Forfeits	3,500	-	-	-	-	3,500	0.10%
Interest Income	15,200	300	1,000	3,000	500	20,000	0.57%
Rents and Royalties	6,940	-	-	-	-	6,940	0.20%
Intergovernmental Revenue	113,300	-	289,880	-	-	403,180	11.42%
Charges for Services	69,325	-	-	-	-	69,325	1.96%
Parks and Recreation Fees	800	-	-	1,000	-	1,800	0.05%
Miscellaneous Revenue	20,200	-	-	-	-	20,200	0.57%
Interfund Transfers In	200,000	100,000	-	25,000	-	325,000	9.20%
Sale of Assets	-	-	-	-	-	-	0.00%
Fund Balance	-	229,156	362,651	132,352	31,803	755,962	21.41%
<b>Totals</b>	<b>2,164,265</b>	<b>329,456</b>	<b>653,531</b>	<b>161,352</b>	<b>222,303</b>	<b>3,530,907</b>	<b>100.00%</b>

**2025 OVERALL BUDGET SUMMARY  
EXPENDITURES/EXPENSES BY FUND**

Expenditure Category	GENERAL FUND	CAPITAL RESERVE FUND	LIQUID FUELS FUND	PARK & REC FUND	FIRE FUND	TOTALS	Percentage 2025 Budget
General Government	\$ 79,750	\$ -	\$ -	\$ -	\$ -	\$ 79,750	2.26%
Executive & Secretary	216,216	-	-	-	-	216,216	6.12%
Finance Administration	51,365	-	-	-	-	51,365	1.45%
Tax Collection	21,600	-	-	-	6,080	27,680	0.78%
Legal and Engineering	95,000	-	-	-	-	95,000	2.69%
Building	211,605	-	-	-	-	211,605	5.99%
Public Safety	98,025	-	-	-	205,220	303,245	8.59%
Planning & Zoning	74,043	-	-	-	-	74,043	2.10%
Health and Human Services & SEO	25,983	-	-	-	-	25,983	0.74%
Public Works	1,300,845	-	-	-	-	1,300,845	36.84%
Culture Parks and Recreation	55,752	-	-	-	-	55,752	1.58%
Employee Benefits	378,242	-	-	-	-	378,242	10.71%
Employee Related Payroll Taxes	46,023	-	-	-	-	46,023	1.30%
Property Maintenance	-	-	-	47,000	-	47,000	1.33%
Land Aquisition	-	-	-	80,000	-	80,000	2.27%
Street Maintenance	-	-	350,000	-	-	350,000	9.91%
Vehicle Purchase	-	268,000	-	-	-	268,000	7.59%
Non-Operating Transfers	125,000	-	-	-	-	125,000	3.54%
Debt Service Payments	-	-	-	-	-	-	0.00%
Fund Balance	-	61,456	303,531	34,352	11,003	410,342	11.62%
Use of Fund Reserve	(615,184)	-	-	-	-	(615,184)	-17.42%
<b>Totals</b>	<b>2,164,266</b>	<b>329,456</b>	<b>653,531</b>	<b>161,352</b>	<b>222,303</b>	<b>\$ 3,530,907</b>	<b>100.00%</b>

## **TOWNSHIP BUDGET PROCESS**

Dickinson Township prepares its Annual Budget in accordance with Chapter 23, Section 6(b)(4) of the Dickinson Township Code, which mandates that the Township Manager present a proposed financial plan for the upcoming fiscal year to the Board of Supervisors. This budget functions as the financial framework for all municipal funds.

## **BUDGET PREPARATION AND ADOPTION**

### **Annual Budget Preparation**

1. Administrative staff and Quasi-Judicial Organizations (Fire, EMC, EMS, Library) submit requests for information.
2. Upon receiving this data, the Township Manager and Township Staff begin preparing the budget.
3. The Township Capital Improvement/BOS Workgroup convenes to provide direction to staff. (New for 2025)
4. In September, the Board of Supervisors holds a regular meeting, where they may establish a public hearing date in early to mid-October for the proposed budget.

### **Proposed Budget**

1. In early to mid-October, the Board of Supervisors convenes public meetings to discuss the preliminary figures of the budget. These meetings provide direction to staff for finalizing the proposed budget.
2. The Capital Improvement BOS Workgroup also meets to provide further guidance to staff. (New for 2025)
3. The Township Manager and Township Staff complete the proposed budget and submit it to the Board of Supervisors.

### **Adoption of the Proposed Budget**

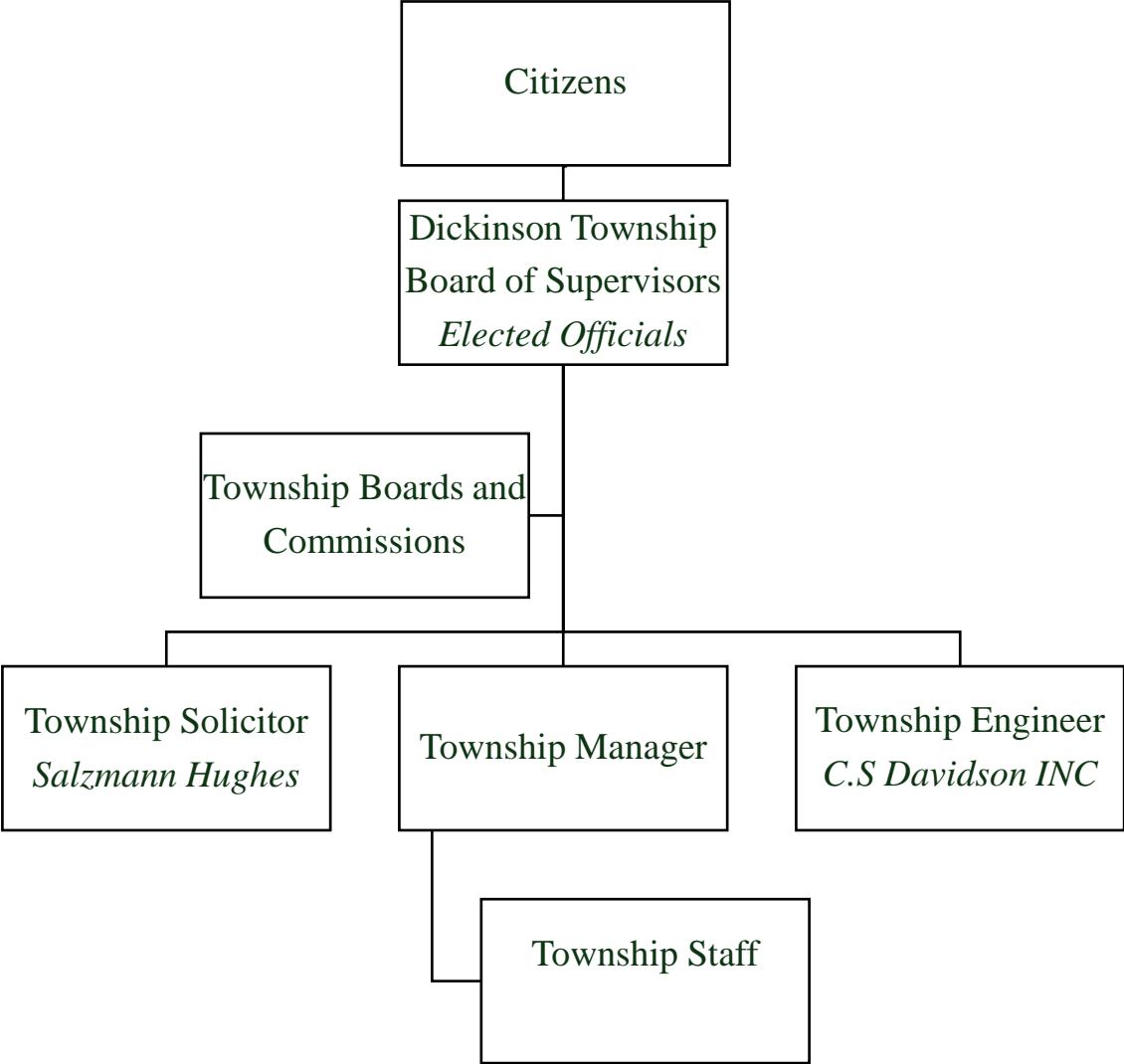
1. The proposed preliminary budget is discussed and adopted by the Board of Supervisors at its regular meeting in November.
2. According to the Second-Class Township Code, the proposed budget must be available for public inspection at least twenty (20) days before the final adoption.

- 3. After public input and Board direction, staff prepares the final Annual Budget for adoption.

**Final Adoption of the Annual Budget**

At the December meeting, the Board of Supervisors adopts the final budget submission by a majority vote on or before the last day of the fiscal year.

**ORGANIZATIONAL CHART**



Long-Term Plan (Reserved for 2026 Budget)

- 2026-2030 Budget Projections - All Funds
- 2026-2030 Capital Improvement Plan

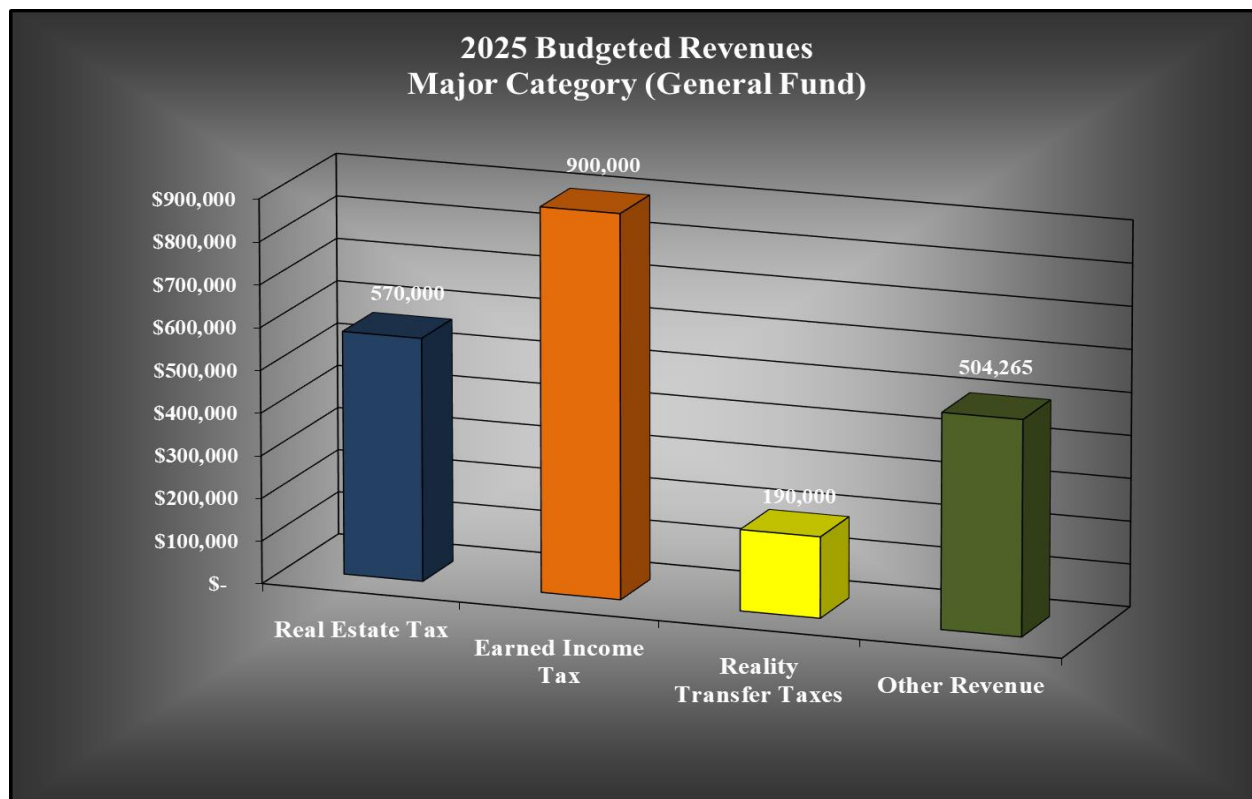
**2025**  
**MAJOR REVENUE HISTORY**



GENERAL FUND  
SUMMARY OF REVENUES

MAJOR REVENUE SOURCES

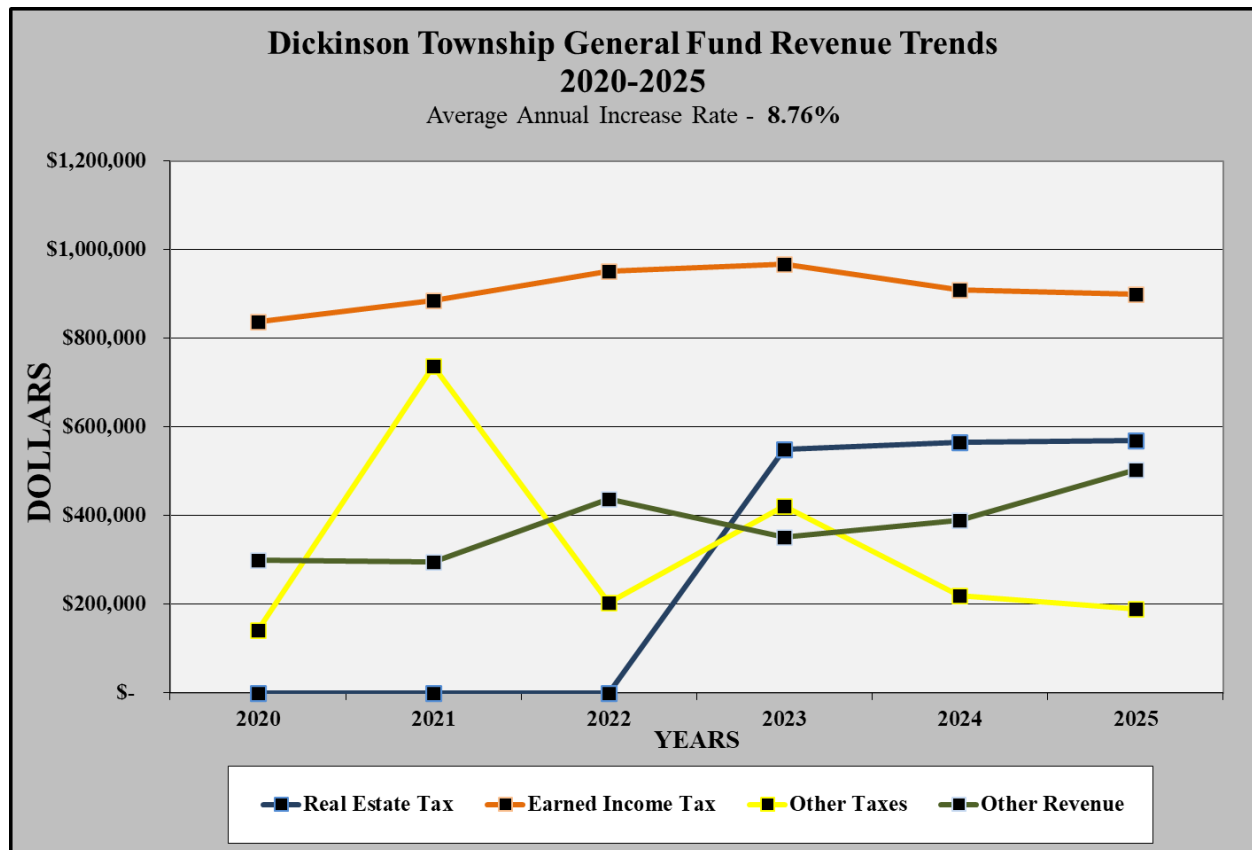
	2024 Estimate	2025 Budget	INCREASE (DECREASE) 2024 Estimate	PERCENTAGE CHANGE
Real Estate Tax	\$ 565,000	\$ 570,000	\$ 5,000	0.88%
Earned Income Tax	910,000	900,000	(10,000)	-1.10%
Real Estate Transfer Tax	220,000	190,000	(30,000)	-13.64%
Licenses and Permits	75,000	75,000	-	0.00%
Fines and Forfeits	8,400	3,500	(4,900)	-58.33%
Interest Income	19,419	15,200	(4,219)	-21.73%
Rents and Royalties	6,940	6,940	-	0.00%
Intergovernmental Revenue	163,593	113,300	(50,293)	-30.74%
Charges for Services	66,732	69,325	2,593	3.89%
Parks and Recreation Fees	1,000	800	(200)	-20.00%
Miscellaneous Revenue	48,000	20,200	(27,800)	-57.92%
Interfund Transfers (F&M)	-	200,000	200,000	#DIV/0!
<b>Total Revenues</b>	<b>\$ 2,084,084</b>	<b>\$ 2,164,265</b>	<b>\$ 80,181</b>	<b>3.85%</b>
<b>Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Total Major Revenues</b>	<b>\$ 2,084,084</b>	<b>\$ 2,164,265</b>	<b>\$ 80,181</b>	<b>3.85%</b>



GENERAL FUND  
SUMMARY OF REVENUES

MAJOR REVENUE SOURCES

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Estimate	2025 Budget
Real Estate Tax	\$ -	\$ -	\$ -	\$ 549,397	\$ 565,000	\$ 570,000
Earned Income Tax	837,641	885,239	951,267	968,658	910,000	900,000
Real Estate Transfer Tax	142,139	737,125	202,629	421,197	220,000	190,000
Licenses and Permits	77,591	77,200	79,842	77,948	75,000	75,000
Fines and Forfeits	2,745	4,410	2,877	2,879	8,400	3,500
Interest Income	8,518	962	4,911	53,488	19,419	15,200
Rents and Royalties	12,330	6,940	100	6,940	6,940	6,940
Intergovernmental Revenue	104,171	97,324	288,509	112,176	163,593	113,300
Charges for Services	91,176	85,631	58,623	74,797	66,732	69,325
Parks and Recreation Fees	570	510	490	250	1,000	800
Miscellaneous Revenue	2,263	21,841	2,151	22,169	48,000	20,200
Interfund Transfers (F&M)	-	-	-	-	-	200,000
<b>Total Revenues</b>	<b>\$ 1,279,145</b>	<b>\$ 1,917,181</b>	<b>\$ 1,591,399</b>	<b>\$ 2,289,899</b>	<b>\$ 2,084,084</b>	<b>\$ 2,164,265</b>
<b>Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Major Revenues</b>	<b>\$ 1,279,145</b>	<b>\$ 1,917,181</b>	<b>\$ 1,591,399</b>	<b>\$ 2,289,899</b>	<b>\$ 2,084,084</b>	<b>\$ 2,164,265</b>



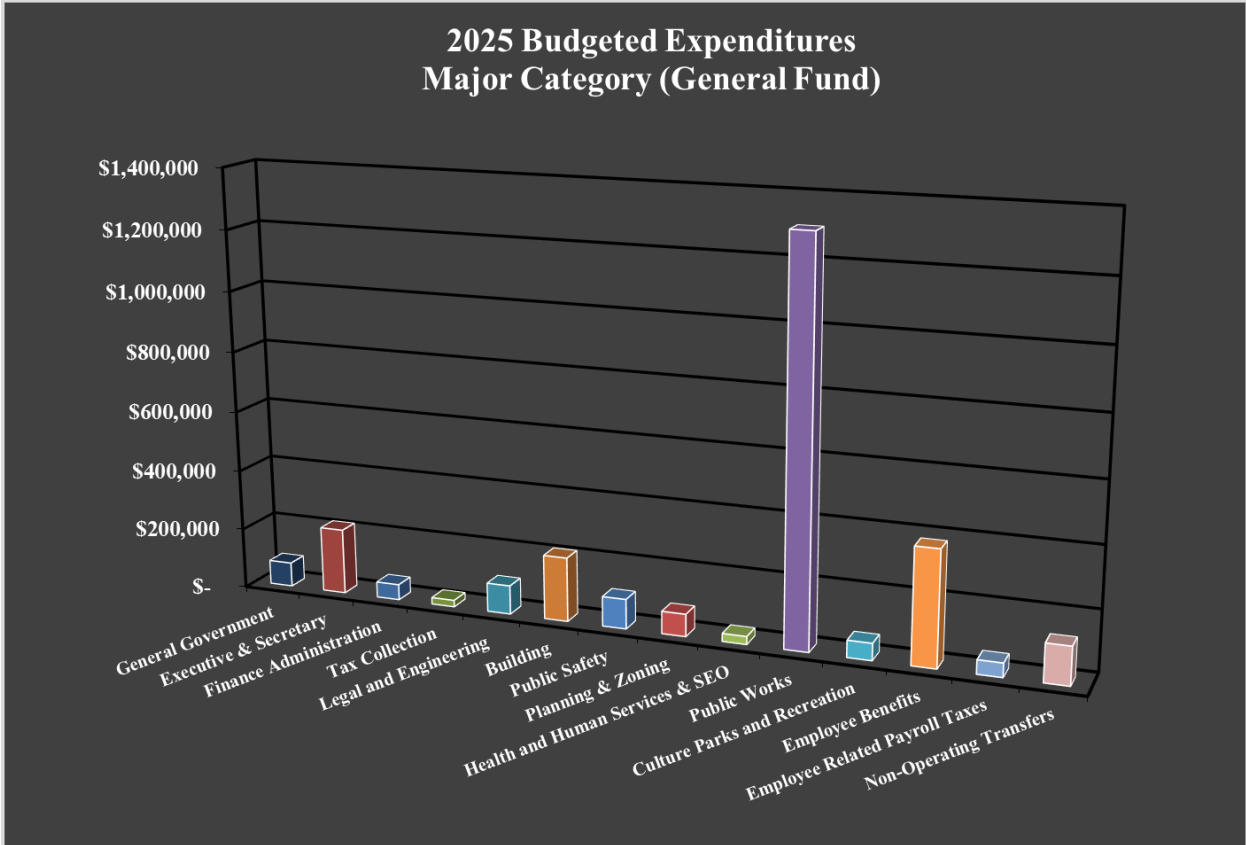
**2025**  
**MAJOR EXPENDITURES HISTORY**

GENERAL FUND  
SUMMARY OF EXPENDITURES

## MAJOR PROGRAMS

	2024 Estimate	2025 Budget	INCREASE (DECREASE) 2024 Estimate	PERCENTAGE CHANGE
General Government	103,135	79,750	(23,385)	-22.67%
Executive & Secretary	159,244	216,216	56,972	35.78%
Finance Administration	47,281	51,365	4,084	8.64%
Tax Collection	20,081	21,600	1,519	7.57%
Legal and Engineering	100,000	95,000	(5,000)	-5.00%
Building	66,011	211,605	145,594	220.56%
Public Safety	92,284	98,025	5,741	6.22%
Planning & Zoning	64,110	74,043	9,933	15.49%
Health and Human Services & SEO	22,227	25,983	3,756	16.90%
Public Works	1,295,200	1,300,845	5,645	0.44%
Culture Parks and Recreation	48,514	55,752	7,238	14.92%
Employee Benefits	317,572	378,242	60,671	19.10%
Employee Related Payroll Taxes	40,000	46,023	6,023	15.06%
<b>Operating Expenditures</b>	<b>\$ 2,375,659</b>	<b>\$ 2,654,449</b>	<b>\$ 278,790</b>	<b>11.74%</b>
<b>Non-Operating Transfers</b>	<b>425,000</b>	<b>125,000</b>	<b>(300,000)</b>	<b>-70.59%</b>
<b>Debt Service Payments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
<b>Non-Operating Expenditures</b>	<b>\$ 425,000</b>	<b>\$ 125,000</b>	<b>\$ (300,000)</b>	<b>-70.59%</b>
<b>Total Expenditures</b>	<b>\$ 2,800,659</b>	<b>\$ 2,779,449</b>	<b>\$ (21,210)</b>	<b>-0.76%</b>
<b>Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Use of Fund Reserve</b>	<b>\$ (716,575)</b>	<b>\$ (615,184)</b>	<b>\$ 101,391</b>	<b>-14.15%</b>
<b>Total Major Programs</b>	<b>\$ 2,084,084</b>	<b>\$ 2,164,265</b>	<b>\$ 80,181</b>	<b>3.85%</b>

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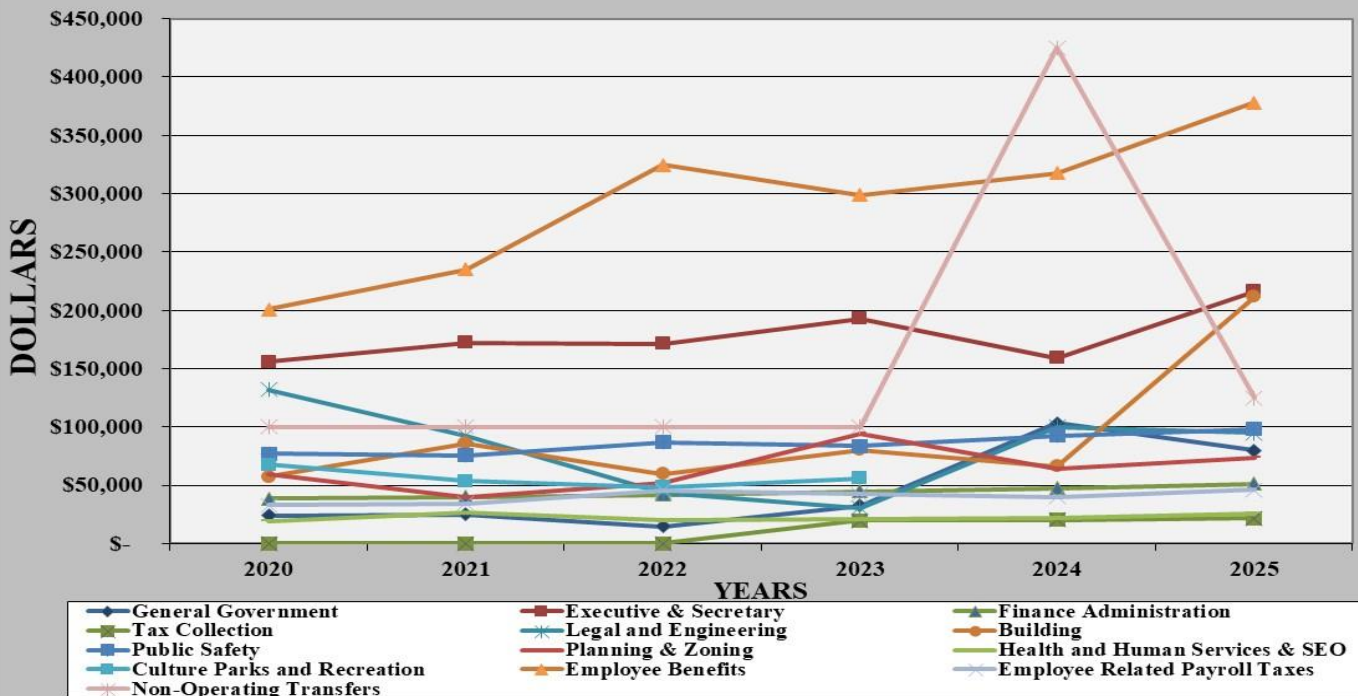
GENERAL FUND  
GENERAL FUND EXPENDITURE HISTORY

MAJOR PROGRAMS

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Estimate	2025 Budget
General Government	\$ 23,793	\$ 24,971	\$ 14,744	\$ 32,608	\$ 103,135	\$ 79,750
Executive & Secretary	155,870	172,094	171,087	192,708	159,244	216,216
Finance Administration	38,644	40,116	41,922	44,724	47,281	51,365
Tax Collection	149	15	-	19,859	20,081	21,600
Legal and Engineering	131,766	92,619	43,716	30,543	100,000	95,000
Building	57,509	86,113	59,480	80,350	66,011	211,605
Public Safety	77,187	75,456	86,631	83,674	92,284	98,025
Planning & Zoning	59,048	39,382	52,098	94,387	64,110	74,043
Health and Human Services & SEO	19,344	26,237	19,885	20,906	22,227	25,983
Public Works	926,336	696,864	420,119	779,480	1,295,200	1,300,845
Culture Parks and Recreation	13,330	15,188	67,821	53,427	48,514	55,752
Employee Benefits	200,746	235,036	324,514	298,641	317,572	378,242
Employee Related Payroll Taxes	32,720	34,290	34,253	42,202	40,000	46,023
<b>Operating Expenditures</b>	<b>\$ 1,736,442</b>	<b>\$ 1,538,380</b>	<b>\$ 1,336,270</b>	<b>\$ 1,773,509</b>	<b>\$ 2,375,659</b>	<b>\$ 2,654,449</b>
Non-Operating Transfers	100,000	100,000	100,000	100,000	425,000	125,000
Debt Service Payments	-	-	-	-	-	-
<b>Non-Operating Expenditures</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 425,000</b>	<b>\$ 125,000</b>
<b>Total Expenditures</b>	<b>\$ 1,836,442</b>	<b>\$ 1,638,380</b>	<b>\$ 1,436,270</b>	<b>\$ 1,873,509</b>	<b>\$ 2,800,659</b>	<b>\$ 2,779,449</b>
Fund Balance	-	278,801	155,129	416,389	-	-
Use of Fund Reserve	(557,297)	-	\$ -	\$ -	\$ (716,575)	\$ (615,184)
<b>Total Major Programs</b>	<b>\$ 1,279,145</b>	<b>\$ 1,917,181</b>	<b>\$ 1,591,399</b>	<b>\$ 2,289,898</b>	<b>\$ 2,084,084</b>	<b>\$ 2,164,265</b>

Dickinson Township General Fund Revenue Trends  
2020-2025

Average Annual Increase Rate - 6.91% (Public Works Excluded)



**2025**  
**GENERAL FUND**  
**ESTIMATED REVENUES**

GENERAL FUND  
REAL ESTATE TAXES

## REVENUES

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Estimate	2025 Budget
<b>Real Estate Taxes</b>						
Current Real Estate Tax	\$ -	\$ -	\$ -	\$ 549,397	\$ 560,000	\$ 565,000
Delinquent Taxes	-	-	-	-	5,000	5,000
<b>Total Real Estate Taxes</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 549,397</b>	<b>\$ 565,000</b>	<b>\$ 570,000</b>

**REAL ESTATE TAX OVERVIEW**

The term **Real Estate Taxes** refers to the property taxes levied on real property within the municipality. These taxes are a primary source of revenue for the local government and are used to fund various public services and operations.

- **Real Estate Tax - Current:** This account (301.10) represents the current fiscal year's collection of real estate taxes. These taxes are assessed annually on property owners within the municipality based on the current year's property valuations.
- **Real Estate Tax - Prior:** This account (301.20) records the collection of real estate taxes from prior years that were either unpaid or delinquent but have since been collected.

These components ensure that the municipality tracks and collects revenue from real estate taxes, crucial for funding essential services such as public safety, infrastructure maintenance, and community programs.

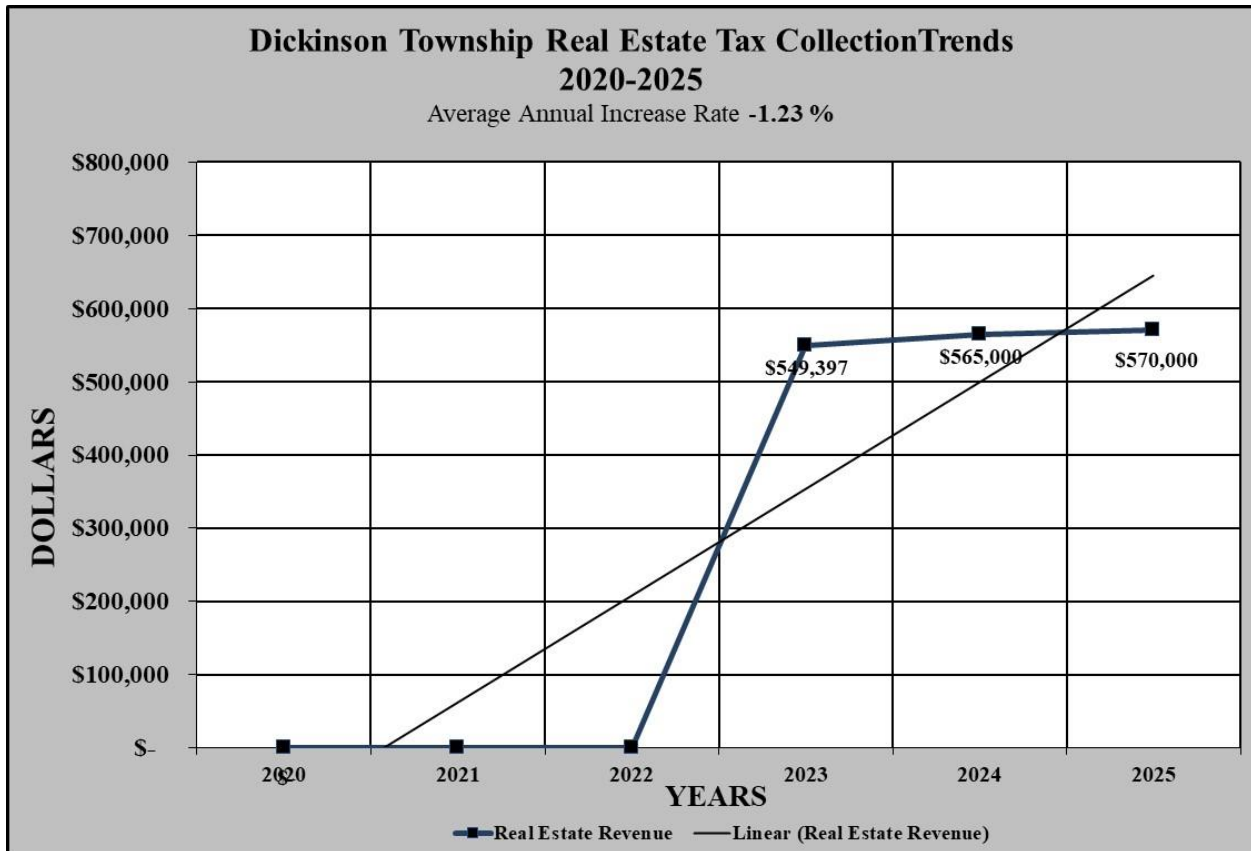
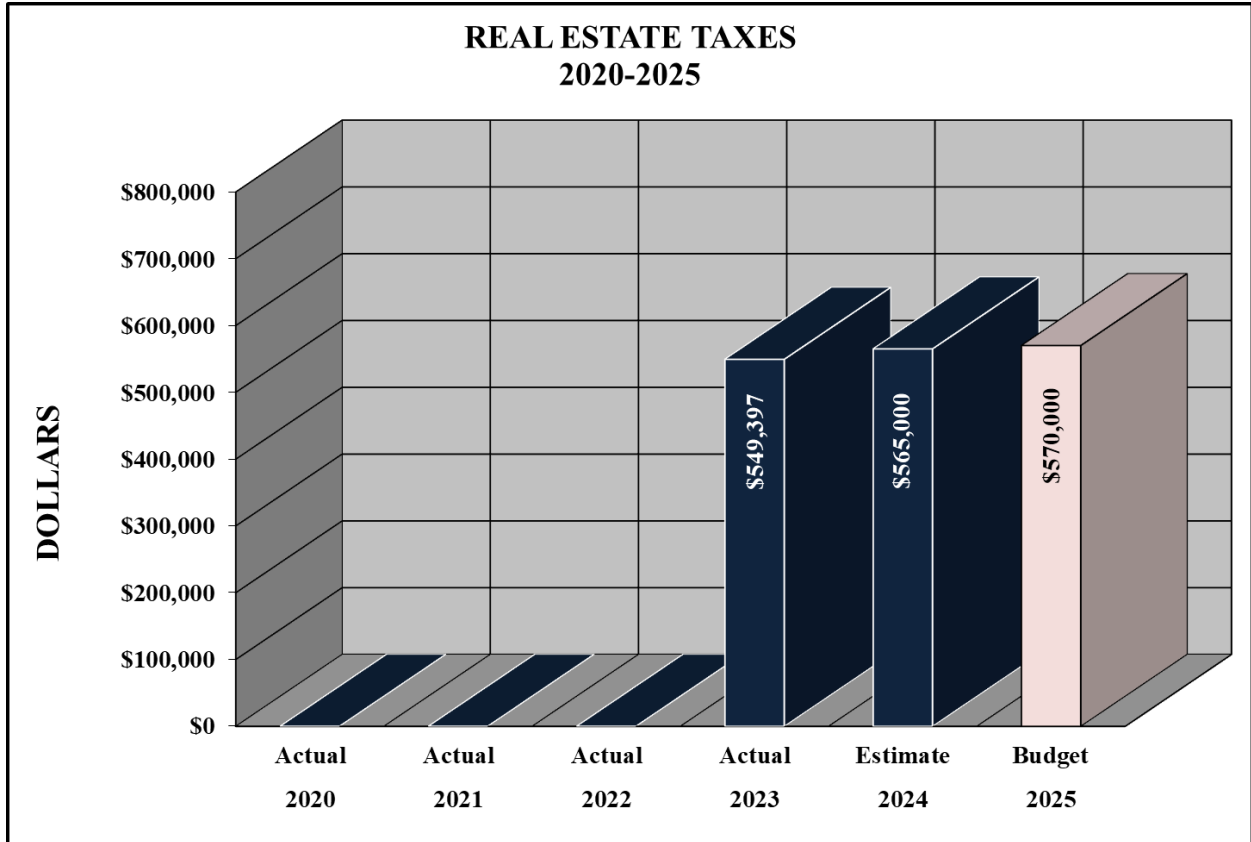
**REAL ESTATE TAX COLLECTION TRENDS**

Real Estate Taxes 01-301-??	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Estimate	2025 Budget
<b>Current Real Estate Tax</b>						
10 · Real Estate Tax-Current	\$ -	\$ -	\$ -	\$ 549,397	\$ 560,000	\$ 565,000
Total Net Current Real Estate Tax	\$ -	\$ -	\$ -	\$ 549,397	\$ 560,000	\$ 565,000
<b>Delinquent Taxes</b>						
20 · Real Estate Tax-Prior	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000
Total Delinquent Taxes	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000
<b>Total Real Estate Taxes</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 549,397</b>	<b>\$ 565,000</b>	<b>\$ 570,000</b>

**BUDGETARY COMMENT**

Budgeted Real Estate Revenue is \$5,000.00 or 0.88% more than is estimated for 2024.





GENERAL FUND  
EARNED INCOME TAXES

REVENUES

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Estimate	2025 Budget
Total Earned Income Taxes	\$ 837,641	\$ 885,239	\$ 951,267	\$ 968,658	\$ 910,000	\$ 900,000

**EARNED INCOME TAX OVERVIEW**

The term **Earned Income Tax (EIT)** refers to the tax imposed on wages and net profits earned by residents of a municipality. This tax is authorized under Pennsylvania's Local Tax Enabling Act (Act 511) and is a key source of revenue for both municipalities and school districts. Based on the chart of accounts provided and the description of the local tax structure, the key components of Earned Income Tax include:

- **Earned Income Taxes - Current Year:** This account (310.21) tracks the collection of earned income taxes for the current fiscal year. Residents are taxed at a rate of 0.50% on their wages and net profits, with an additional 0.50% imposed by the Carlisle Area School District. A credit is applied for taxes paid to other jurisdictions, ensuring that the combined rate does not exceed 1%.
- **Earned Income Taxes - Prior Year:** This account (310.22) records the collection of earned income taxes from prior years that were either unpaid or delinquent but have since been collected. This helps ensure that the municipality receives the revenue it is owed, even if payments are delayed.

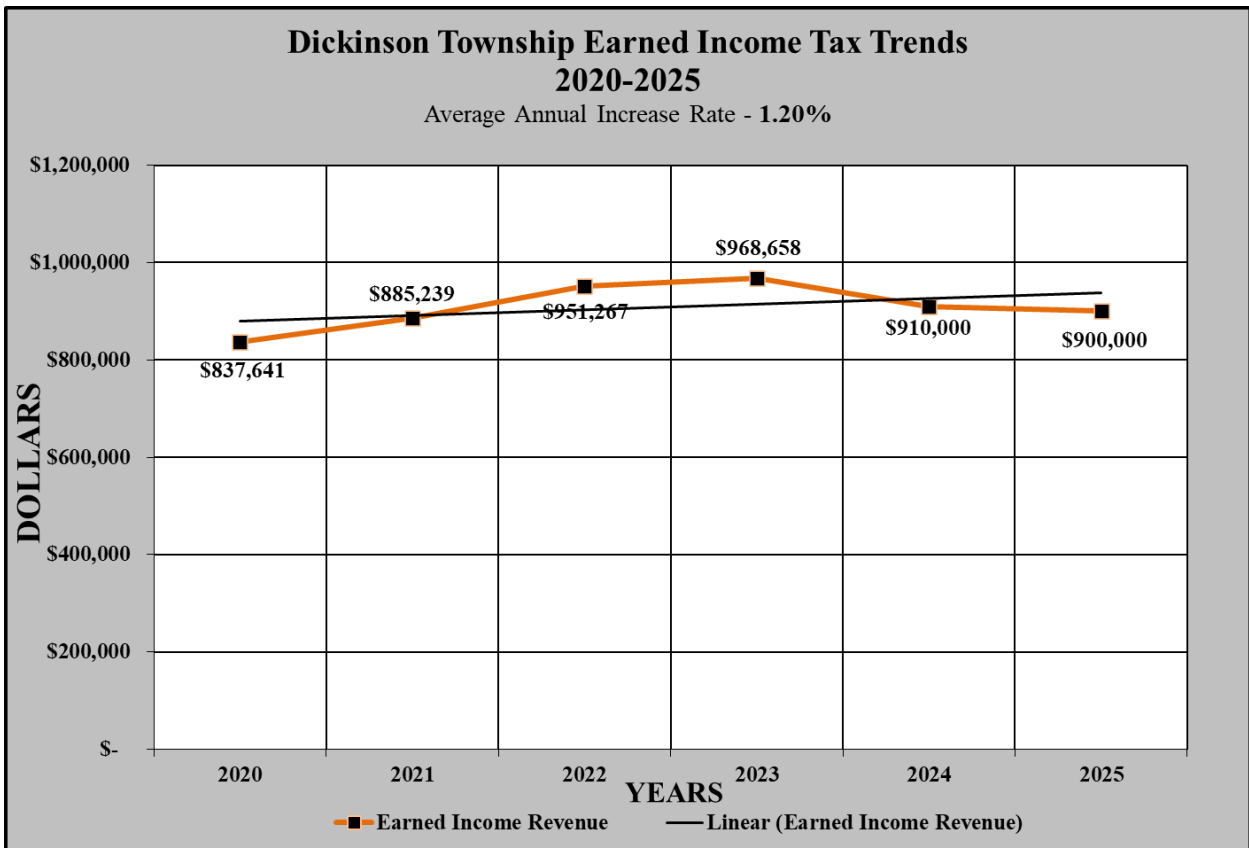
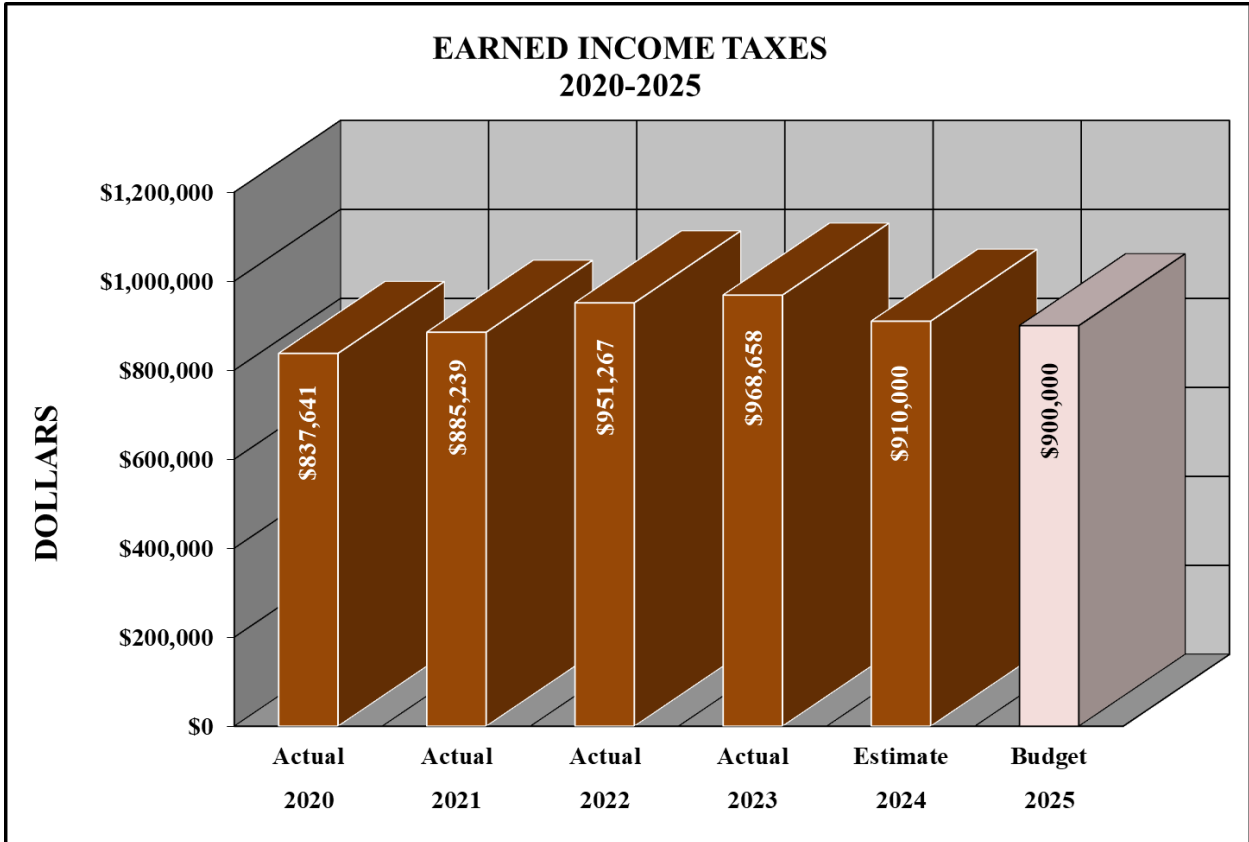
These components are essential for tracking the collection of earned income tax, which supports municipal services and operations by generating revenue based on residents' earnings and business profits.

**EARNED INCOME TAX COLLECTION TRENDS**

Earned Income Taxes 01-310-2?	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Estimate	2025 Budget
21 · Earned Income Taxes-Current Yr <i>Current Year</i>	\$ 537,315	\$ 573,232	\$ 567,302	\$ 636,514	\$ 565,000	\$ 575,000
22 · Earned Income Taxes-Prior Year <i>Prior Year</i>	300,326	312,007	383,965	332,144	345,000	325,000
Gross Earned Income Taxes (General Fund)	\$ 837,641	\$ 885,239	\$ 951,267	\$ 968,658	\$ 910,000	\$ 900,000

**BUDGETARY COMMENT**

Budgeted Earned Income Tax Revenue is \$10,000.00 or -1.10% less than is estimated for 2024.



GENERAL FUND  
OTHER TAXES

REVENUES

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Estimate	2025 Budget
Total Other Taxes (General Fund)	\$ 142,139	\$ 737,125	\$ 202,629	\$ 421,197	\$ 220,000	\$ 190,000

**OTHER TAXES OVERVIEW**

The term **Real Estate Transfer Tax** refers to the tax imposed on transferring real property within a municipality's jurisdiction. This tax is authorized under the Local Tax Enabling Act (Act 511) and the Tax Reform Code and is typically shared between the municipality and the school district.

- Realty Transfer Tax:** This account (310.10) tracks the collection of the real estate transfer tax, which is levied at a rate of 1.0% on the transfer price of real property. This tax is shared between the township and the Carlisle Area School District in Dickinson Township. The Commonwealth of Pennsylvania also collects an additional 1.0% during real estate transactions. The Cumberland County Recorder of Deeds collects this tax during property transfers.

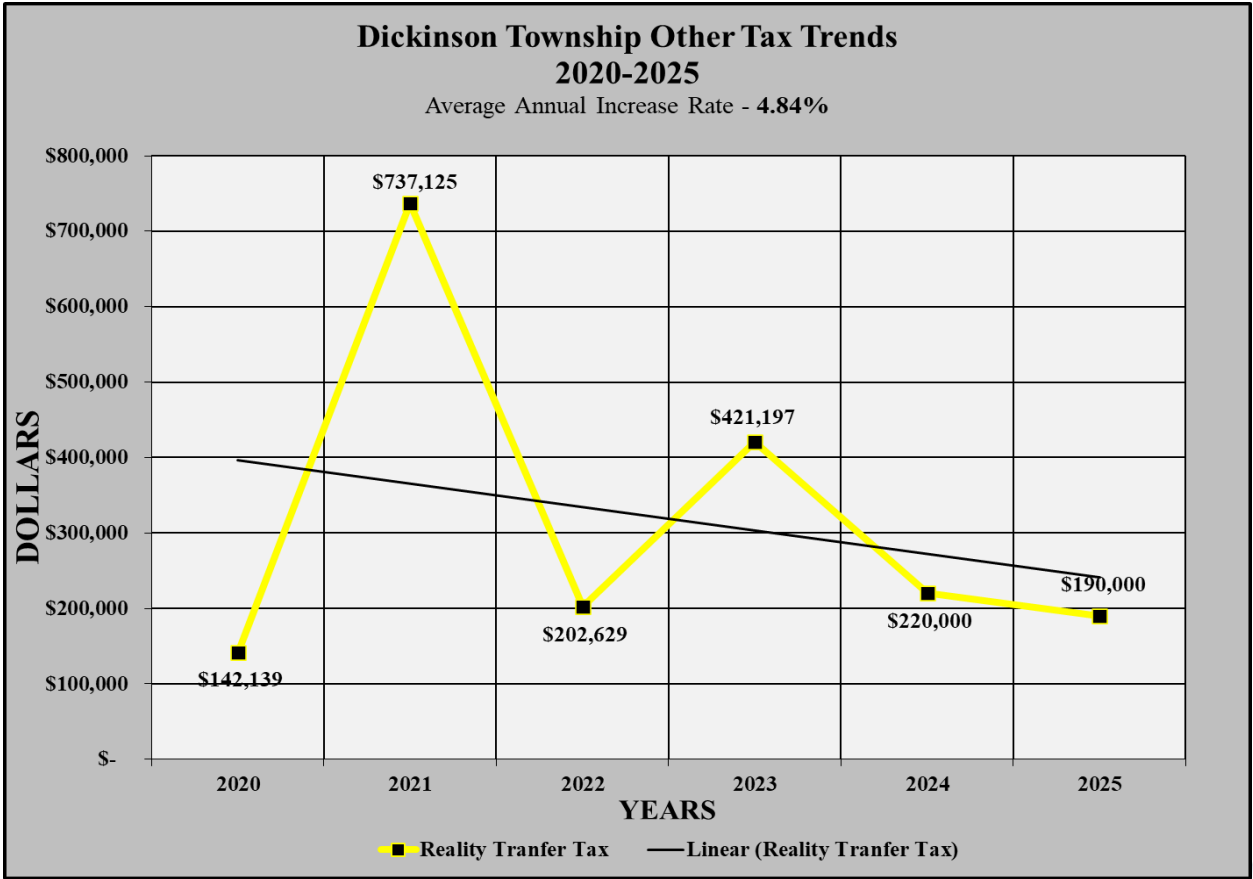
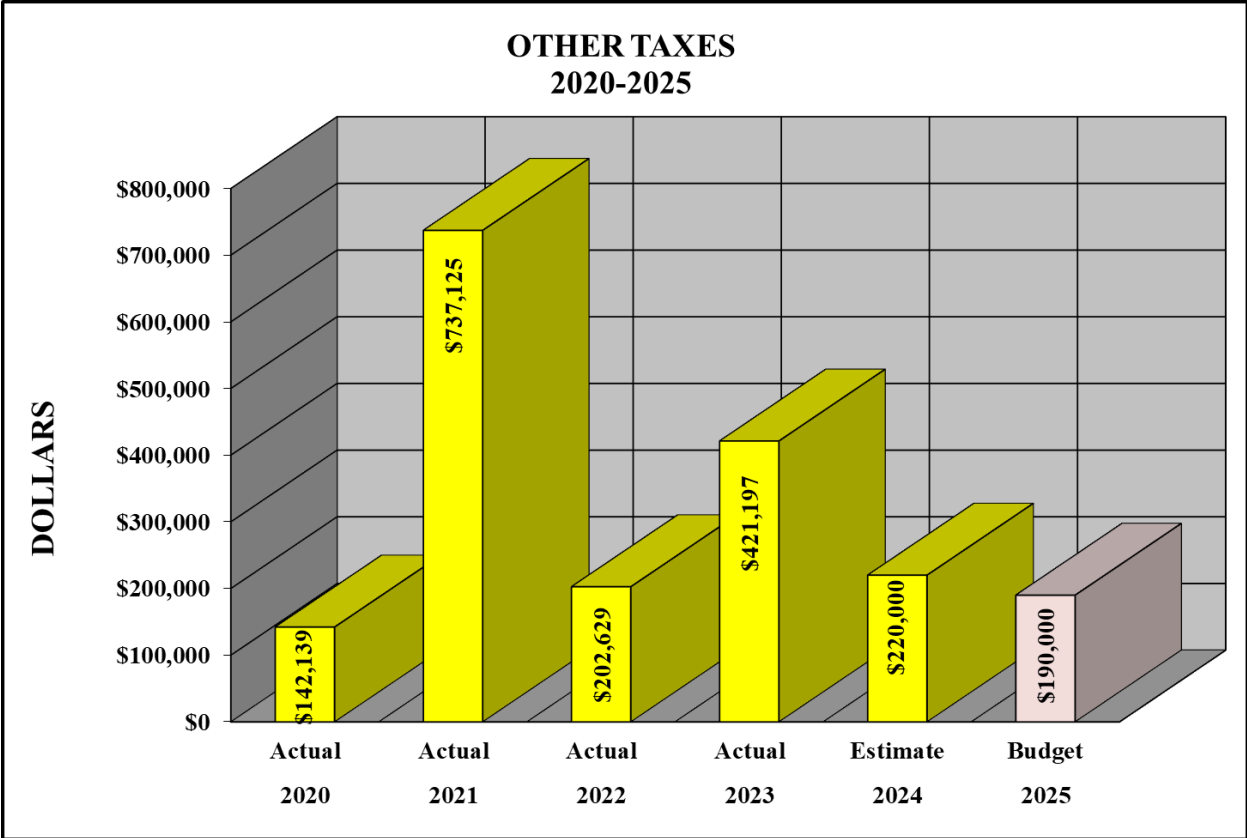
This tax generates revenue from real estate transactions and contributes to the funding of the municipality and the school district.

**OTHER" TAX COLLECTION TRENDS**

Other Taxes 01-310-??	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Estimate	2025 Budget
10-Real Estate Transfer Tax	\$ 142,139	\$ 737,125	\$ 202,629	\$ 421,197	\$ 220,000	\$ 190,000
Total Other Taxes	\$ 142,139	\$ 737,125	\$ 202,629	\$ 421,197	\$ 220,000	\$ 190,000

**BUDGETARY COMMENT**

Budgeted Other Tax Revenue is \$30,000.00 or -13.64% less than is estimated for 2024.



GENERAL FUND  
OTHER NON-TAX SUMMARY

## REVENUES

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Estimate	2025 Budget
Total Other Non-Tax Revenue	\$ 299,364	\$ 347,107	\$ 508,208	\$ 382,575	\$ 389,084	\$ 504,265

**OTHER NON-TAX OVERVIEW**

**Other Non-Tax Revenue** is revenue the municipality generates from sources other than taxes. These revenues are essential for funding various municipal services and operations. The key components of Other Non-Tax Revenue include licenses and permits, fines and forfeits, service charges, interest earnings, intergovernmental revenue, parks and recreation fees, sales, and other miscellaneous income.

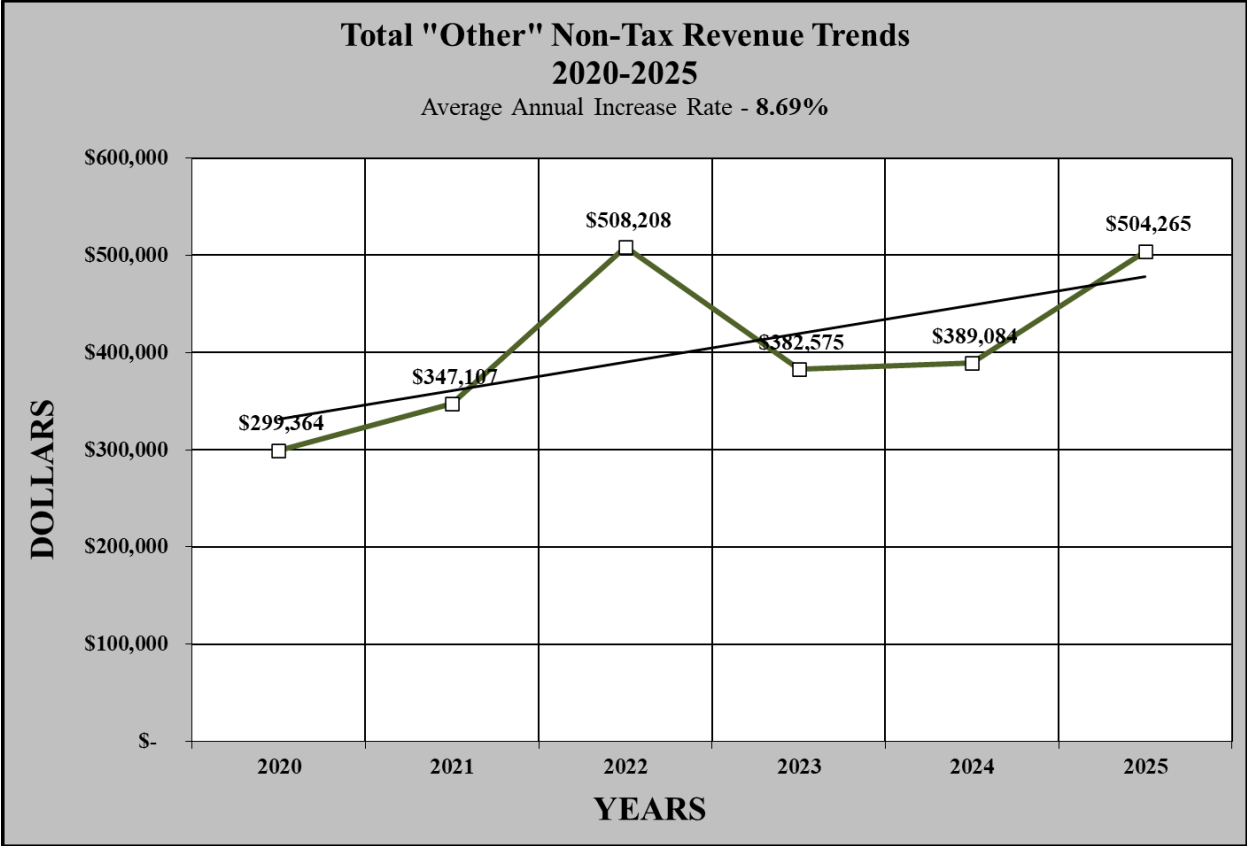
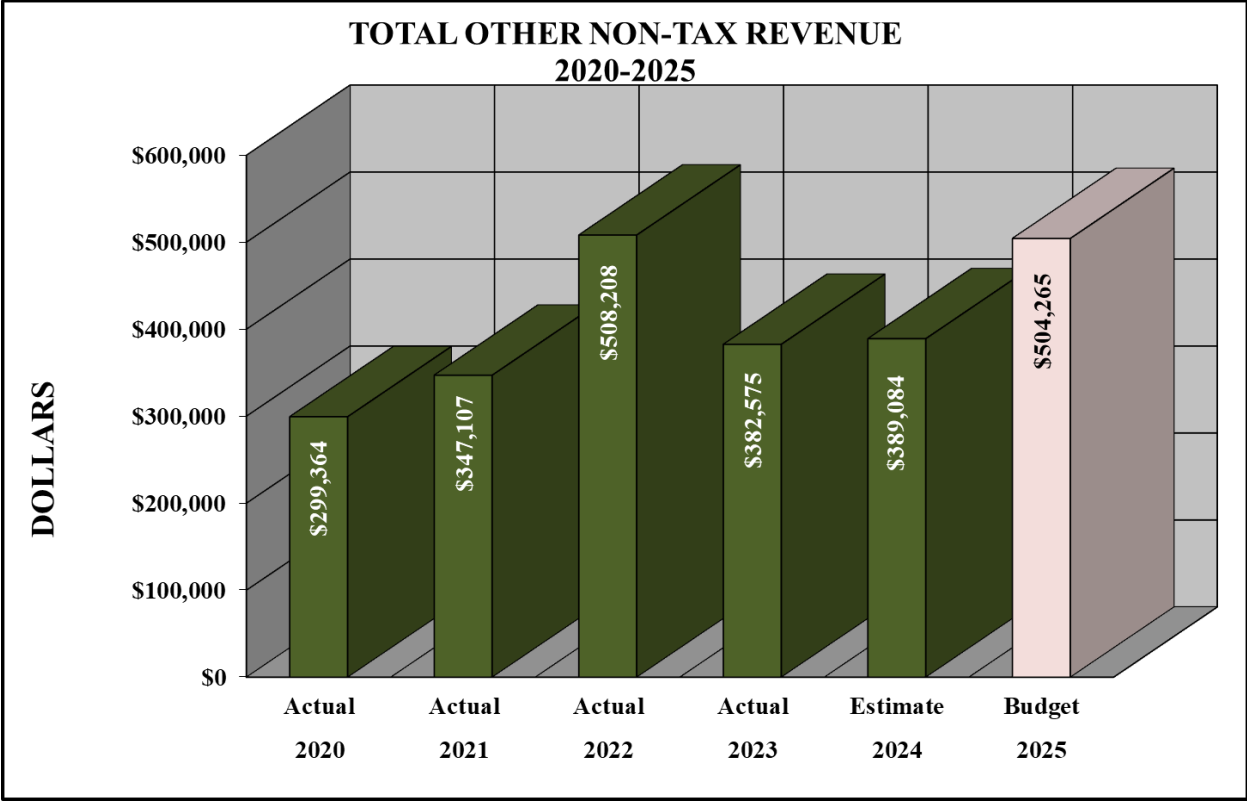
**OTHER NON-TAX COLLECTION TRENDS**

Other Non-Tax Revenue Summary	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Estimate	2025 Budget
Licenses and Permits	\$ 77,591	\$ 77,200	\$ 79,842	\$ 77,948	\$ 75,000	\$ 75,000
Fines and Forfeits	2,745	4,410	2,877	2,879	8,400	3,500
Interest Income	8,518	962	4,911	53,488	19,419	15,200
Rents and Royalties	12,330	6,940	100	6,940	6,940	6,940
Intergovernmental Revenue	104,171	97,324	288,509	112,176	163,593	113,300
Charges for Services	91,176	85,631	58,623	74,797	66,732	69,325
Parks and Recreation Fees	570	510	490	250	1,000	800
Miscellaneous Revenue	2,263	21,841	2,151	22,169	48,000	20,200
Interfund Transfers In	-	-	-	-	-	200,000
Other Non-Tax Revenue Totals	\$ 299,364	\$ 294,817	\$ 437,503	\$ 350,647	\$ 389,084	\$ 504,265

**BUDGETARY COMMENT**

Budgeted Other Non-Tax Revenue is \$115,181.00 or 29.60% more than is estimated for 2024.

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GENERAL FUND  
LICENSES AND PERMITS

## REVENUES

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Estimate	2025 Budget
Total Licenses and Permits	\$ 77,591	\$ 77,200	\$ 79,842	\$ 77,948	\$ 75,000	\$ 75,000

**LICENSES & PERMITS OVERVIEW**

The term Licenses & Permits refers to the revenue generated from various permits issued by the municipality, ensuring compliance with local regulations and allowing certain activities within the jurisdiction. These revenues are typically collected from businesses, individuals, or utility services.

- **Cable TV:** This account (321.80) records the revenue generated from cable TV franchise fees or other related services provided by telecommunications companies within the municipality. These fees support the maintenance and regulation of cable services.

These components ensure that businesses and individuals operate in accordance with local rules, while also contributing financially to municipal operations.

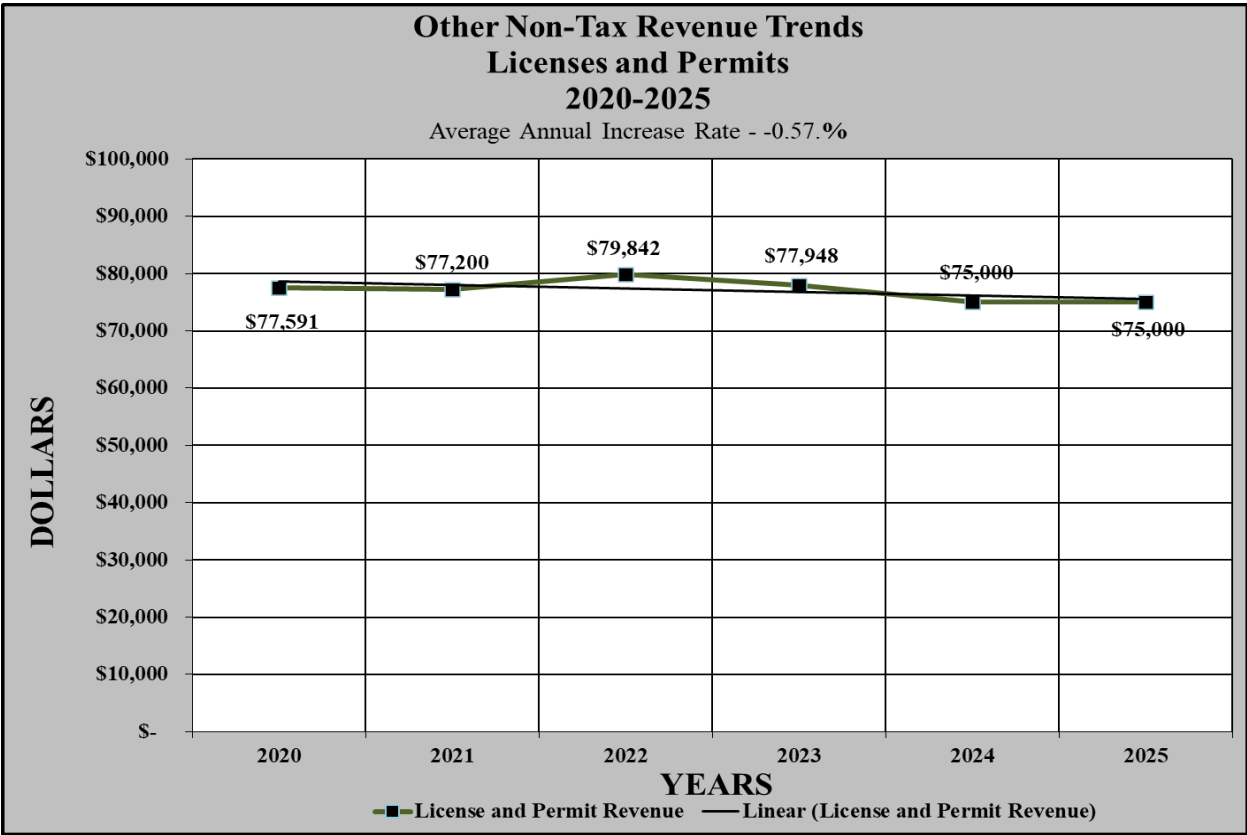
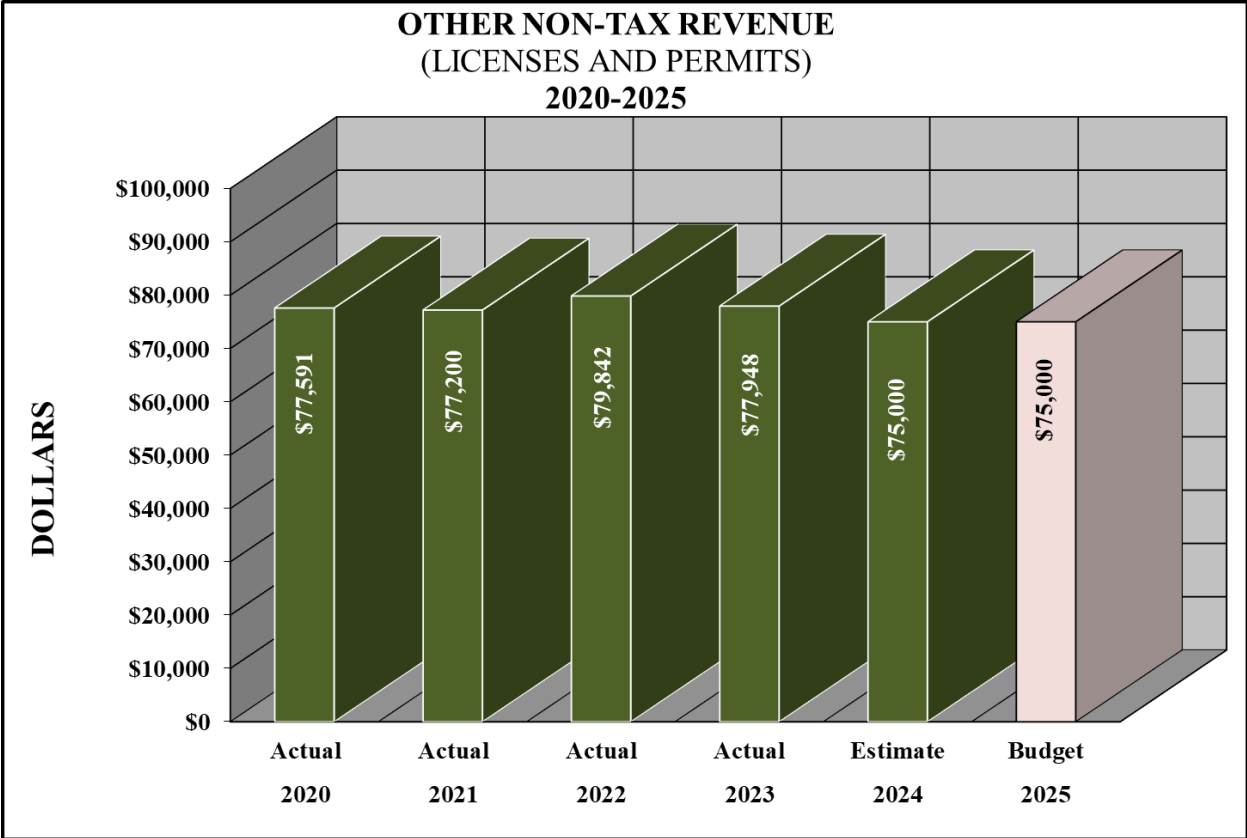
**LICENSES & PERMITS REVENUE TRENDS**

Licenses and Permits 01-321-??	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Estimate	2025 Budget
80 · Cable TV	\$ 77,591	\$ 77,200	\$ 79,842	\$ 77,948	\$ 75,000	\$ 75,000
Total Licenses and Permits	\$ 77,591	\$ 77,200	\$ 79,842	\$ 77,948	\$ 75,000	\$ 75,000

**BUDGETARY COMMENT**

Budgeted Licenses and Permit Revenue is \$0.0 or 0.00% more than is estimated for 2024.





GENERAL FUND  
FINES AND FORFEITS

REVENUES

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Estimate	2025 Budget
Total Fines and Forfeits	\$ 2,745	\$ 4,410	\$ 2,877	\$ 2,879	\$ 8,400	\$ 3,500

**FINES & FORFEITS OVERVIEW**

"Fines and Forfeitures" refers to revenue generated from penalties imposed on individuals or entities for legal or regulatory violations. This can include court-imposed fines or forfeitures.

- **Fines from Magistrate:** This account (331.12) records the revenue from fines imposed by the local magistrate for various offenses, such as minor criminal violations or civil disputes.
- **Forfeits:** This account (332.00) records revenue from forfeited property, assets, or bonds, which may arise from legal proceedings or contract breaches.

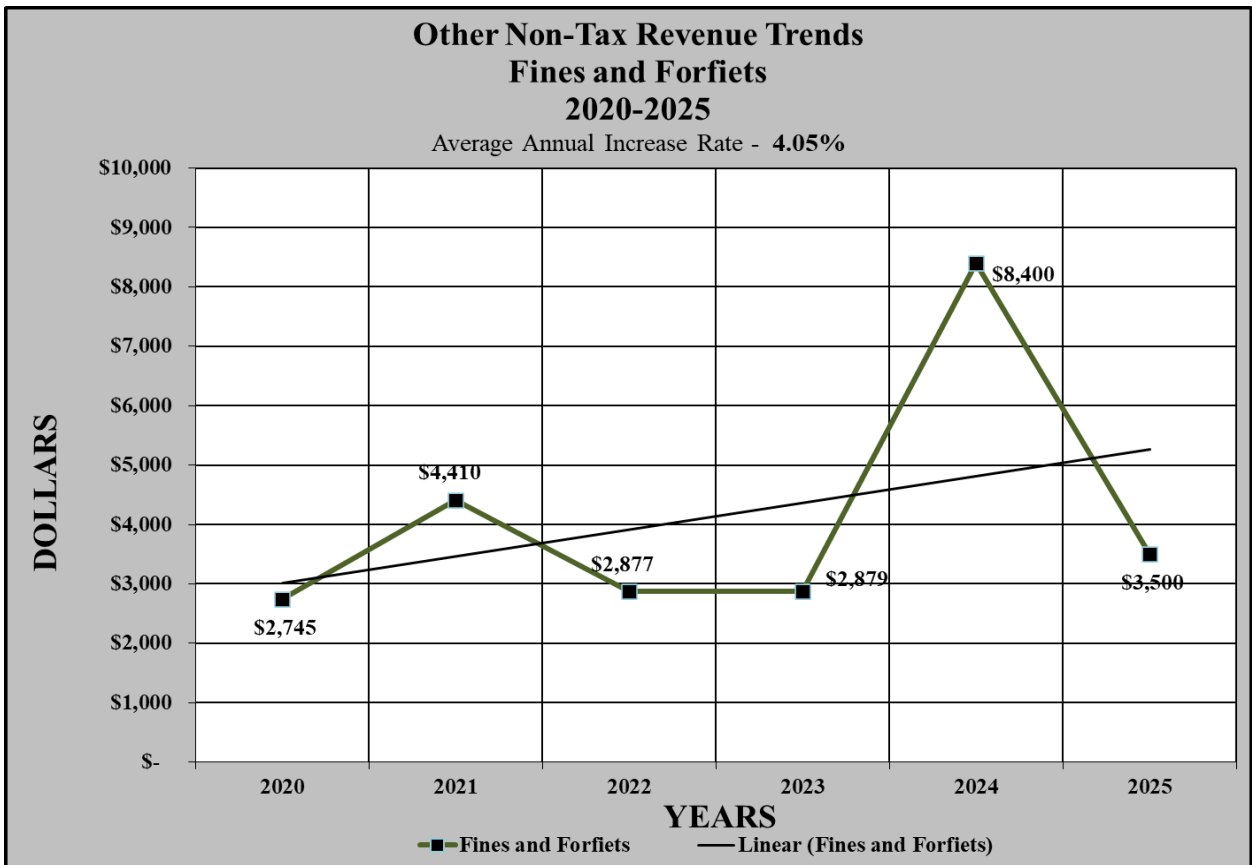
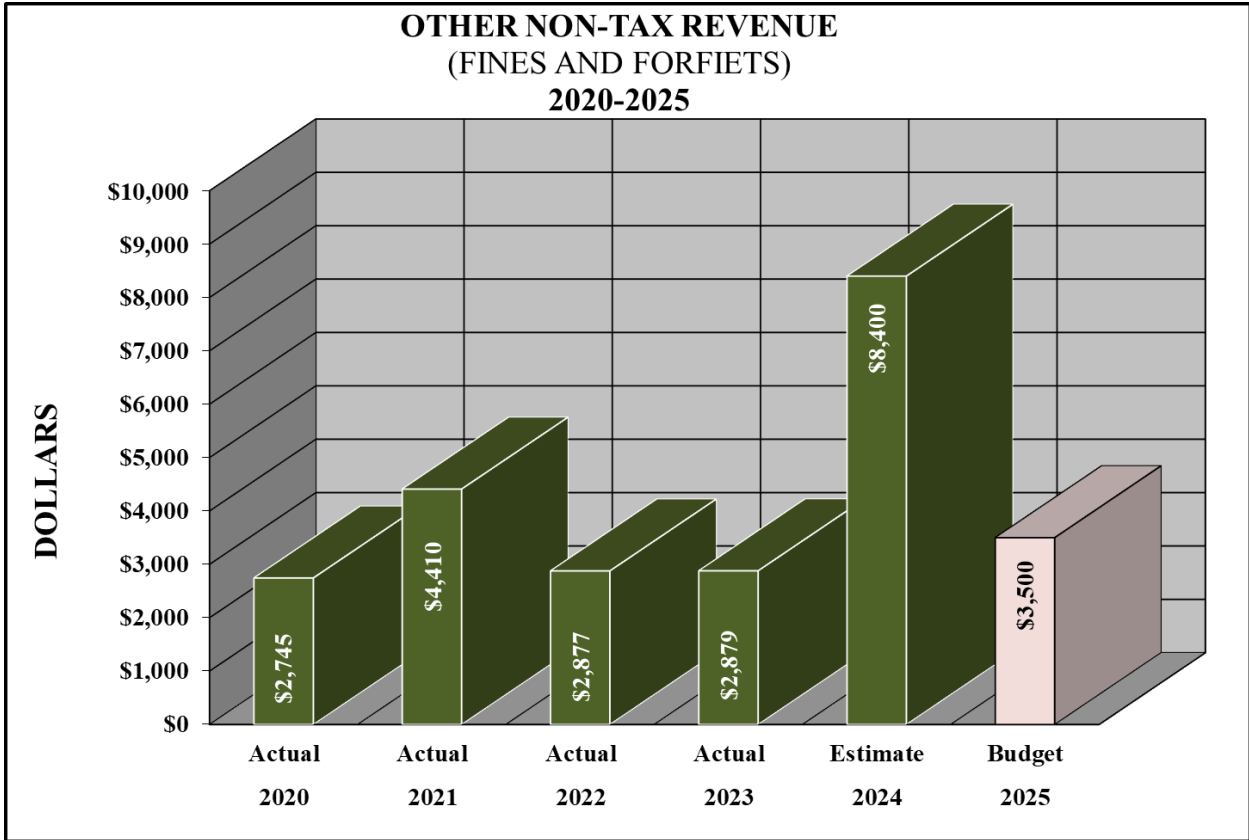
These components provide a mechanism for enforcing laws and regulations while generating revenue that can be reinvested into public safety and legal services.

**FINES & FORFEITS REVENUE TRENDS**

Fines and Forfeits 01-33?-??	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Estimate	2025 Budget
1.12 · Fines from Magistrate	\$ 2,492	\$ 4,385	\$ 2,877	\$ 2,279	\$ 8,400	\$ 3,500
0.00 · Forfeits	253	25	-	600	-	-
Total Fines and Forfeits	\$ 2,745	\$ 4,410	\$ 2,877	\$ 2,879	\$ 8,400	\$ 3,500

**BUDGETARY COMMENT**

Budgeted Fines & Forfeits Revenue is \$4,900.00 or -58.33% less than is estimated for 2024.



GENERAL FUND  
INTEREST INCOME

## REVENUES

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Estimate	2025 Budget
Total Interest Income	\$ 8,518	\$ 962	\$ 4,911	\$ 53,488	\$ 19,419	\$ 15,200

**INTEREST INCOME OVERVIEW**

Interest Income refers to earnings generated from municipal investments or funds held in financial accounts. This income supports various municipal services and operations.

- **Interest Income CCTB:** This account (340.11) records interest earned from investments or deposits in the CCTB (which may refer to a local investment pool or trust).
- **Interest Income General:** This account (341.00) captures the general interest income earned from municipal bank accounts or short-term investments.
- **Interest Income - Other:** This account (341.10) records additional interest income not otherwise classified, providing flexibility in capturing all interest-based earnings.

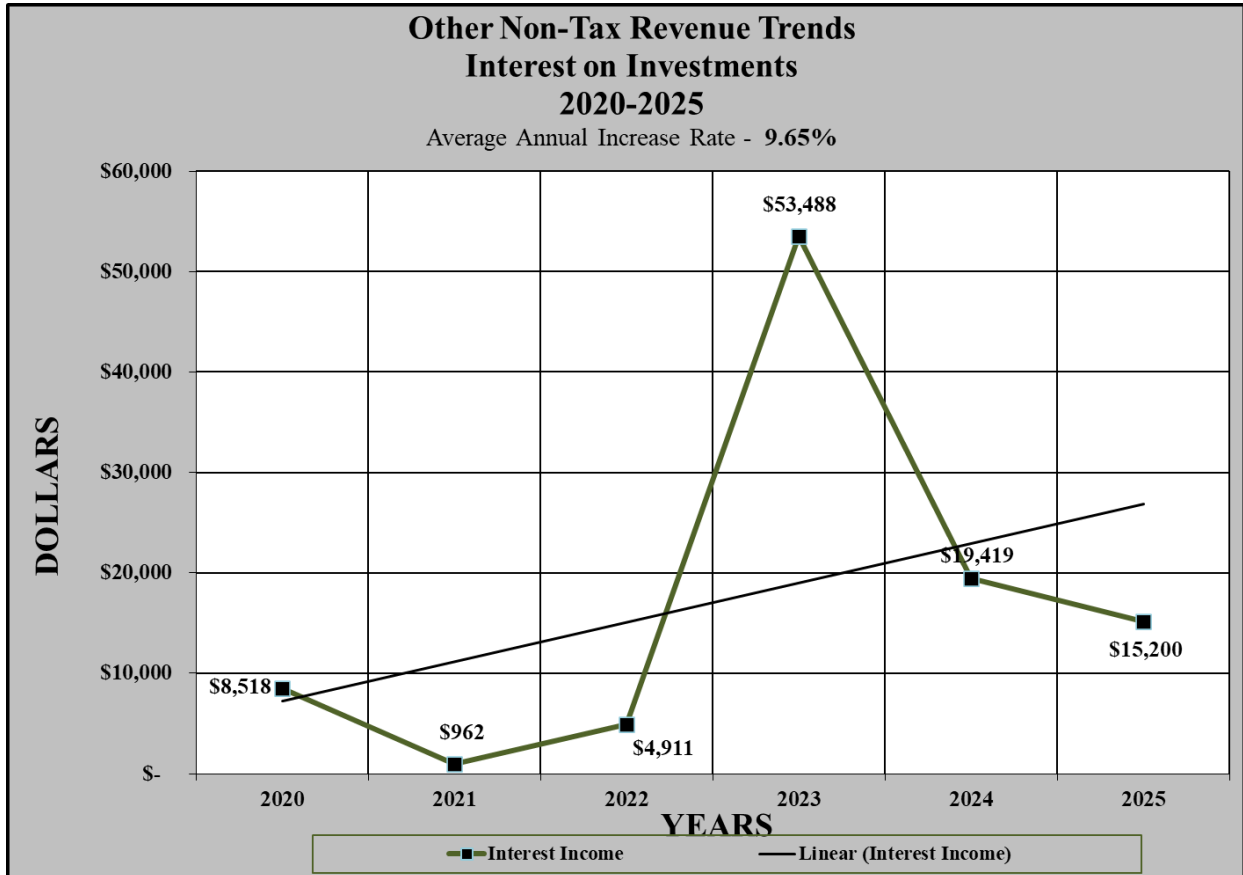
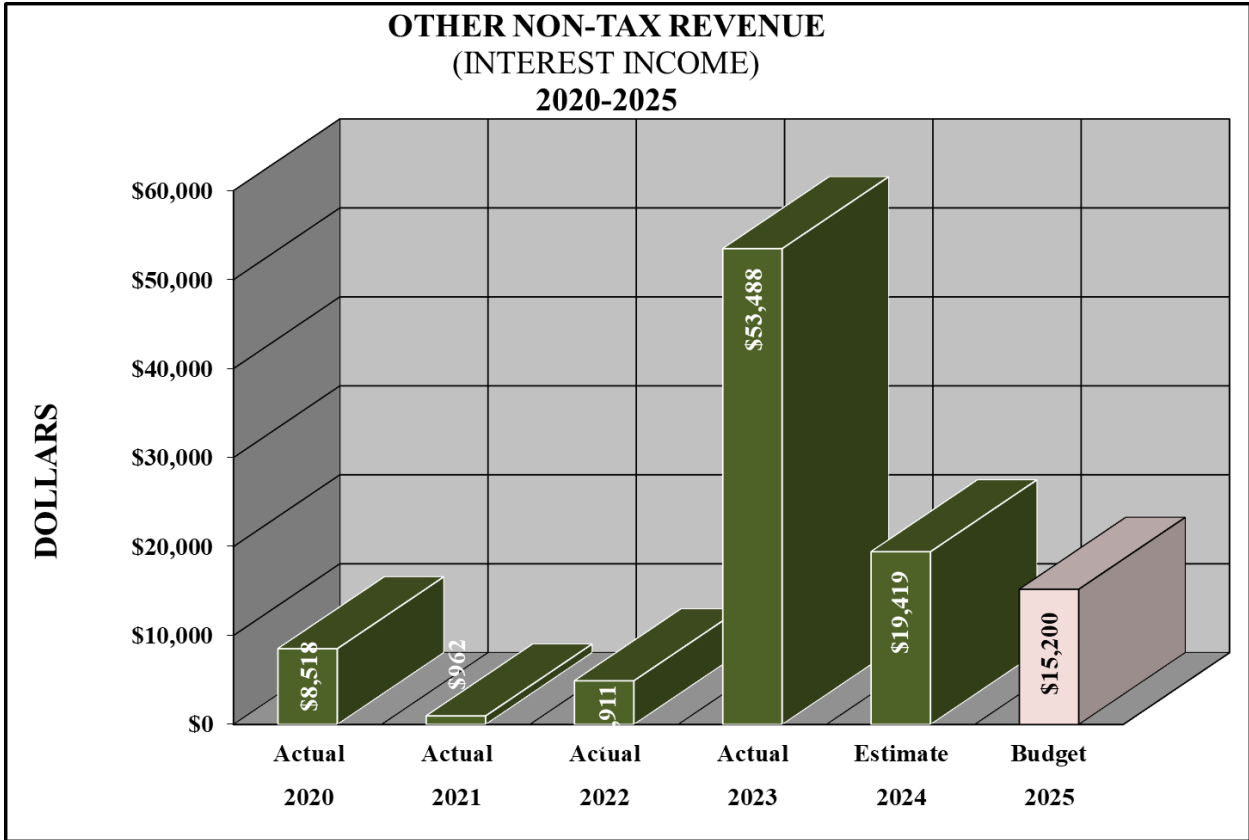
These components ensure that the municipality maximizes the financial return on its reserves and investments, supporting ongoing operations.

**INTEREST INCOME REVENUE TRENDS**

Interest Income 01-34?-??	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Estimate	2025 Budget
0.11 • Dividend from CCTCB	\$ 631			\$ 234	\$ 2,169	\$ -
1.10 • Interest Income Other	6	46	6	81	750	200
1.00 • Interest Income General	7,881	915	4,906	53,172	16,500	15,000
Total Interest Income	\$ 8,518	\$ 962	\$ 4,911	\$ 53,488	\$ 19,419	\$ 15,200

**BUDGETARY COMMENT**

Budgeted Interest Revenue is \$4,218.82 or -21.73% less than is estimated for 2024.



GENERAL FUND  
RENTS AND ROYALTIES

REVENUES

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Estimate	2025 Budget
Total Rents and Royalties	\$ 12,330	\$ 6,940	\$ 100	\$ 6,940	\$ 6,940	\$ 6,940

**RENTS & ROYALTIES**

Rents and royalties refer to the revenue generated from leasing or renting municipal-owned property or land to individuals, businesses, or other entities. This income helps offset the cost of maintaining these assets.

- **Rent of Land:** This account (342.10) tracks revenue from leasing municipal land to private individuals or businesses for various purposes, such as farming, development, or events.
- **Rental Building:** This account (342.20) records revenue from renting out municipal-owned buildings to external parties, which could include community centers, office space, or other public facilities.

These components provide a source of income from municipal assets while ensuring that public property is utilized effectively.

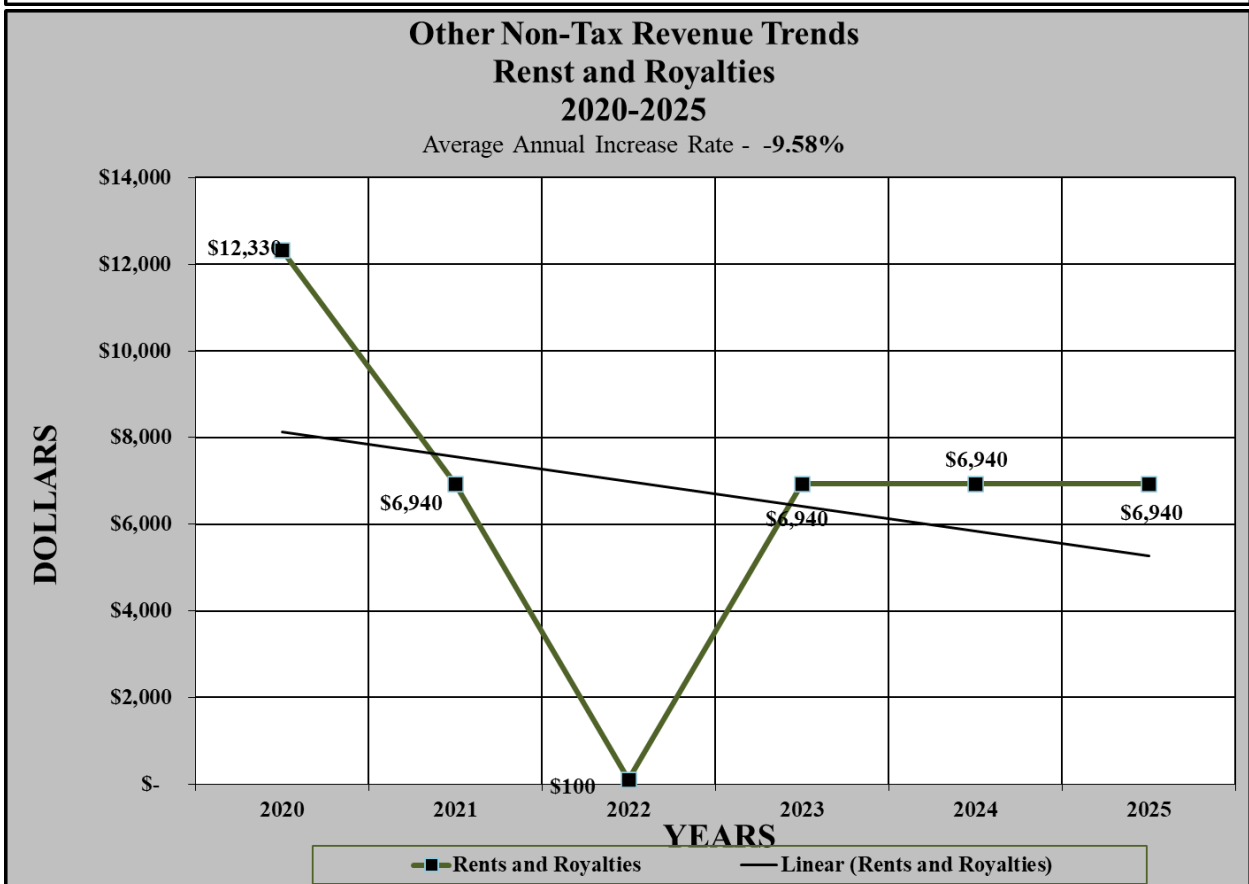
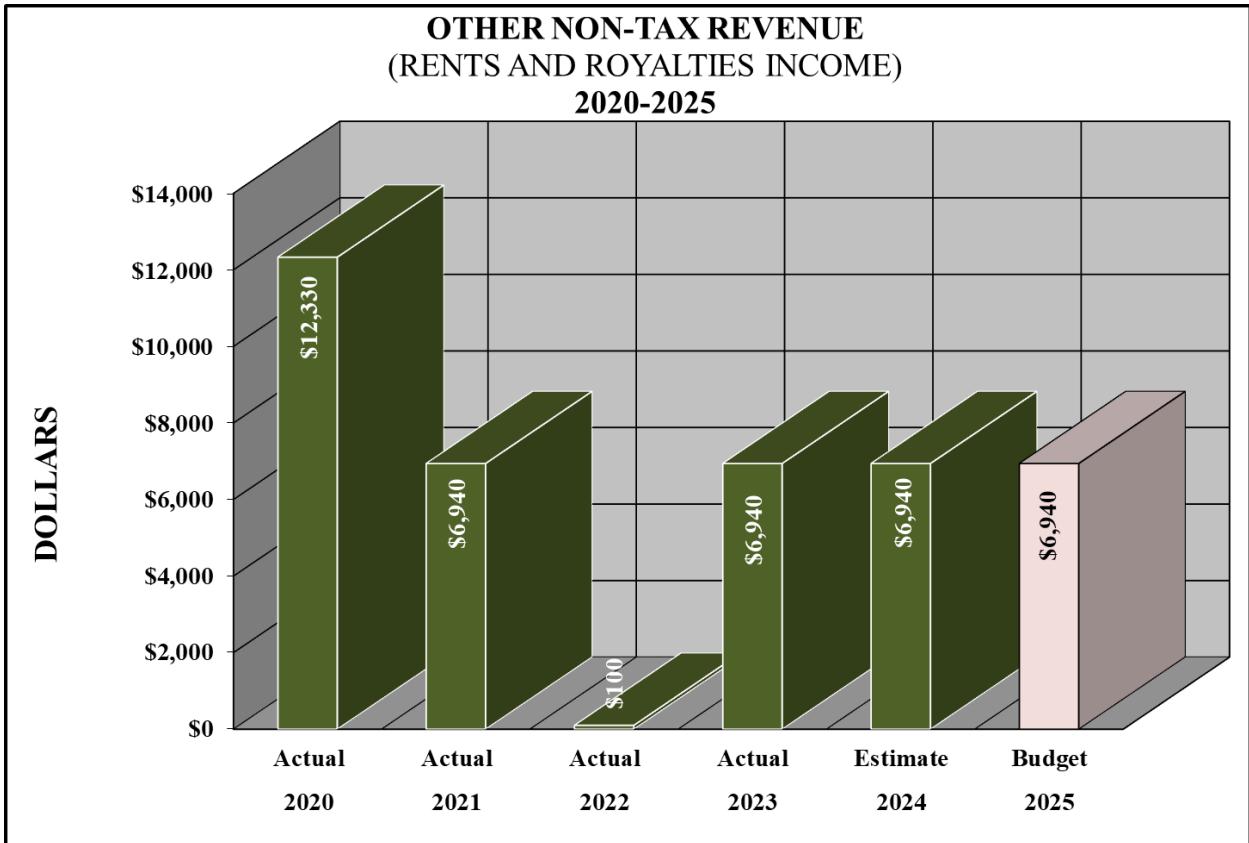
**RENTS AND ROYALTIES' REVENUE TRENDS**

Renst and Royalties 01-342-??	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Estimate	2025 Budget
10 · Rent of Land	\$ 12,030	\$ 6,840	\$ -	\$ 6,840	\$ 6,840	\$ 6,840
20 · Rental Building	300	100	100	100	100	100
Total Rents and Royalties Income	\$ 12,330	\$ 6,940	\$ 100	\$ 6,940	\$ 6,940	\$ 6,940

**BUDGETARY COMMENT**

Budgeted Rents and Royalties are \$0.00 more than is estimated for 2024.

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GENERAL FUND  
INTERGOVERNMENTAL REVENUE

## REVENUES

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Estimate	2025 Budget
Total Intergovernmental Revenue	\$ 104,171	\$ 97,324	\$ 288,509	\$ 112,176	\$ 163,593	\$ 113,300

### INTERGOVERNMENTAL REVENUE OVERVIEW

The term Intergovernmental Revenue refers to funds received from other levels of government, including county, state, and federal agencies, to support local operations and services. These funds are often allocated through grants, aid, or shared revenue programs.

- **Act 537 Enforcement:** This account (354.04) captures revenue related to the enforcement of Act 537, which governs sewage facilities planning and maintenance in Pennsylvania.
- **Act 101 Recycling:** This account (354.15) records revenue from state recycling programs under Act 101, supporting local waste reduction and environmental sustainability efforts.
- **Public Utility Realty Tax:** This account (355.01) tracks taxes collected on real estate owned by public utilities within the municipality.
- **General Municipal Pension System State Aid:** This account (355.05) records state aid received to help fund the municipality's pension system, ensuring long-term financial stability for municipal employees.
- **Foreign Fire Relief Fund:** This account (355.07) captures funds allocated by the state to support local volunteer fire departments.
- **DCNR In Lieu of Tax Payment:** This account (356.01) tracks payments made by the Department of Conservation and Natural Resources (DCNR) in place of property taxes on DCNR-owned land.
- **Grant Income:** This account (357.01) records revenue from state or federal grants awarded to the municipality for specific projects or initiatives.
- **County Aid:** This account (357.03) captures financial support from the county for municipal programs or services.

These components represent external funding sources that help alleviate the financial burden on the municipality while supporting critical services and infrastructure.



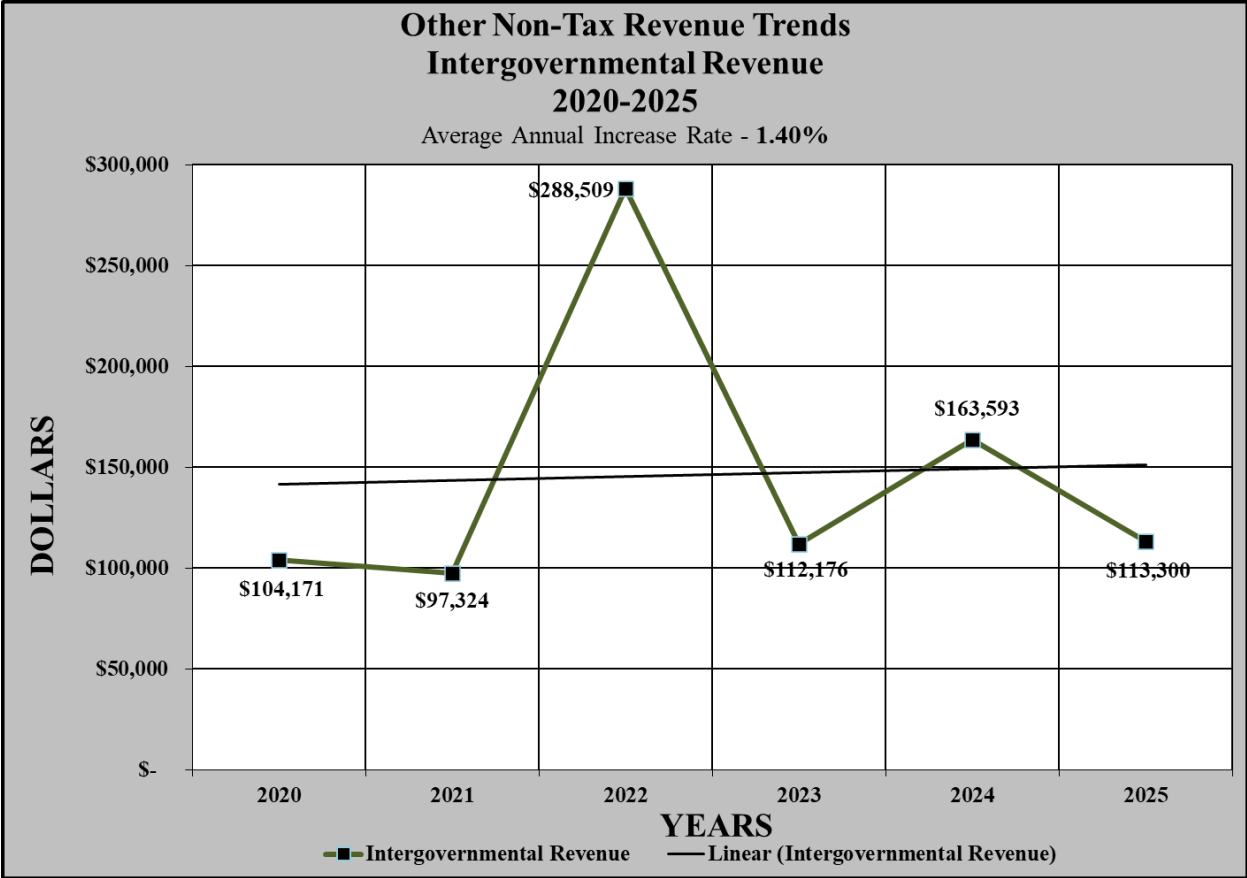
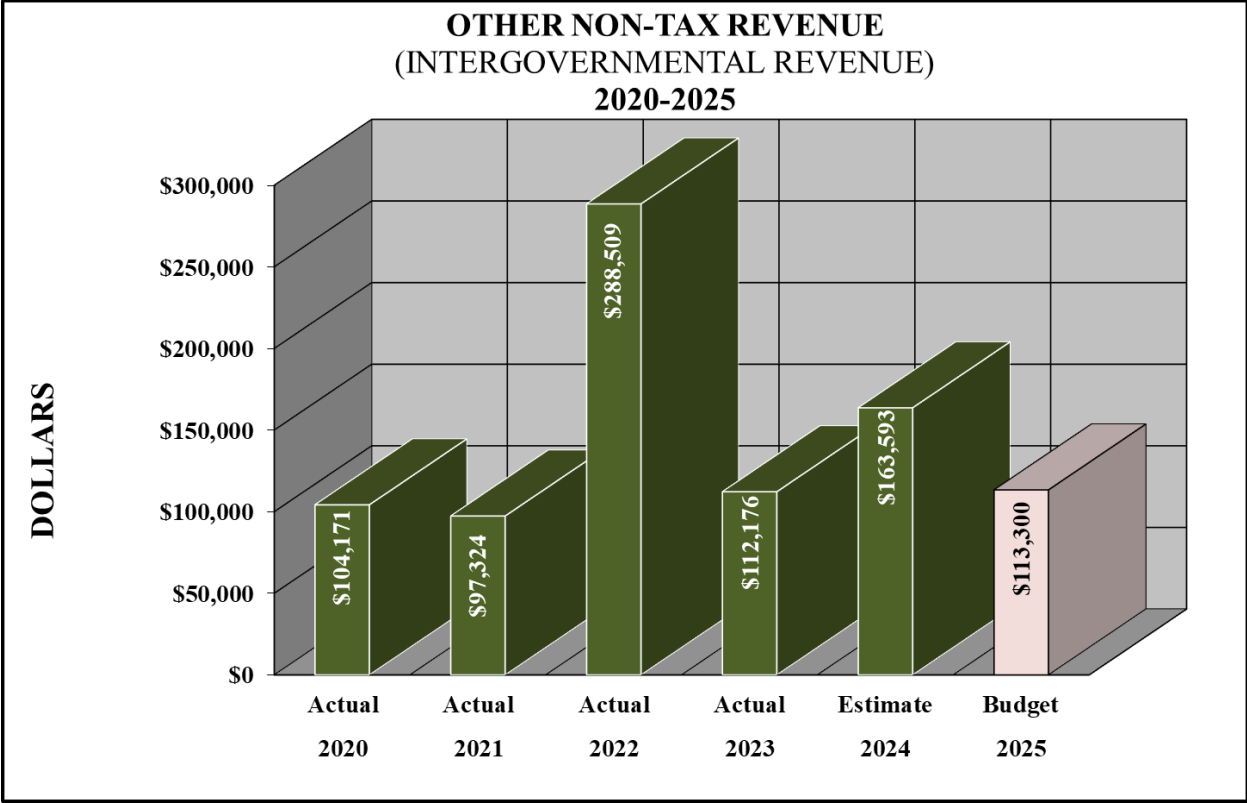
**INTERGOVERNMENTAL REVENUE TRENDS**

Intergovernmental Revenue 01-35?-??	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Estimate	2025 Budget
4.15 · Act 101 Recycling	\$ 11,071	\$ 9,352	\$ -	\$ 10,655	\$ 11,741	\$ 10,000
5.01 · Public Utility Reality Tax	1,382	1,161	1,758	1,189	1,300	1,300
5.05 · Gen Mun Pension Sys . State Aid	33,734	33,355	34,624	38,243	44,661	35,500
5.07 · Foreign Fire Relief Fund	44,582	40,053	49,462	48,687	49,391	50,000
6.01 · DCNR In Lieu of Tax Payment	13,403	13,403	13,403	13,403	16,500	16,500
7.03 · County Aid	-	-	138,070	-	40,000	-
7.01 · Local Gov't. Grants	-	-	51,192	-	-	-
<b>Total Intergovernmental Revenue (General Fund)</b>	<b>104,171</b>	<b>97,324</b>	<b>288,509</b>	<b>112,176</b>	<b>163,593</b>	<b>113,300</b>

**BUDGETARY COMMENT**

Budgeted Intergovernmental Revenue is \$50,292.99 or -30.74% less than is estimated for 2024.

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GENERAL FUND  
CHARGES FOR SERVICES

## REVENUES

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Estimate	2025 Budget
Total Charges for Services	\$ 91,176	\$ 85,631	\$ 58,623	\$ 74,797	\$ 66,732	\$ 69,325

### CHARGES FOR SERVICES OVERVIEW

Charges for Services refer to fees collected by the municipality for providing various services to residents, businesses, and other entities. These services range from zoning and permitting to public utilities.

- **Ad Income from Newsletter:** This account (361.01) records revenue from selling advertising space in municipal newsletters distributed to residents.
- **Plan Submission Fees:** This account (361.31) captures fees collected when development or building plans are submitted to the municipality for review.
- **Engineering Reimbursement Fees:** This account (361.32) tracks reimbursements for engineering services provided by the municipality during project evaluations.
- **Mobile Home Park Permit:** This account (361.33) records fees for issuing permits to operate mobile home parks within the municipality.
- **Zoning Hearing Board Fees:** This account (361.34) captures fees for requesting a zoning hearing before the Zoning Hearing Board, such as for variances or appeals.
- **Zoning Letter of Compliance:** This account (361.35) tracks revenue from issuing zoning compliance letters to property owners or developers.
- **Solicitor Reimbursement Fees:** This account (361.40) records reimbursements for legal services the municipal solicitor provides in zoning or planning matters.
- **Sale of Maps and Publications:** This account (361.50) captures revenue from the sale of municipal maps or official publications.
- **Sale of Signs:** This account (361.57) tracks revenue from the sale of street or municipal signs to the public or businesses.
- **Tax Collection Fees:** This account (361.60) records fees charged for collecting taxes on behalf of Townships fire tax.

- **Sale of Photocopies:** This account (361.71) records revenue from photocopying services provided to residents or businesses.
- **Services to Municipal Authority:** This account (361.76) captures fees for providing administrative or technical services to the Municipal Authority.
- **Local Zoning & UCC Permits:** This account (362.41) records revenue from issuing zoning permits and Uniform Construction Code (UCC) permits for building projects.
- **Stormwater Review:** This account (362.42) tracks fees for reviewing and approving stormwater management plans.
- **Sewage Permits:** This account (362.44) captures revenue from issuing permits for sewage system installations or repairs.
- **Pumping Report Fee:** This account (362.441) records fees for submitting sewage pumping reports as part of sewage system maintenance.
- **Highway/Driveway Road Permits:** This account (362.45) tracks fees for issuing permits related to using or working on municipal roads and highways.
- **Recyclable Sales:** This account (364.50) tracks revenue from selling recyclable materials collected by the municipality.

These components ensure the municipality can cover the costs of providing various services while generating revenue to support its operations.

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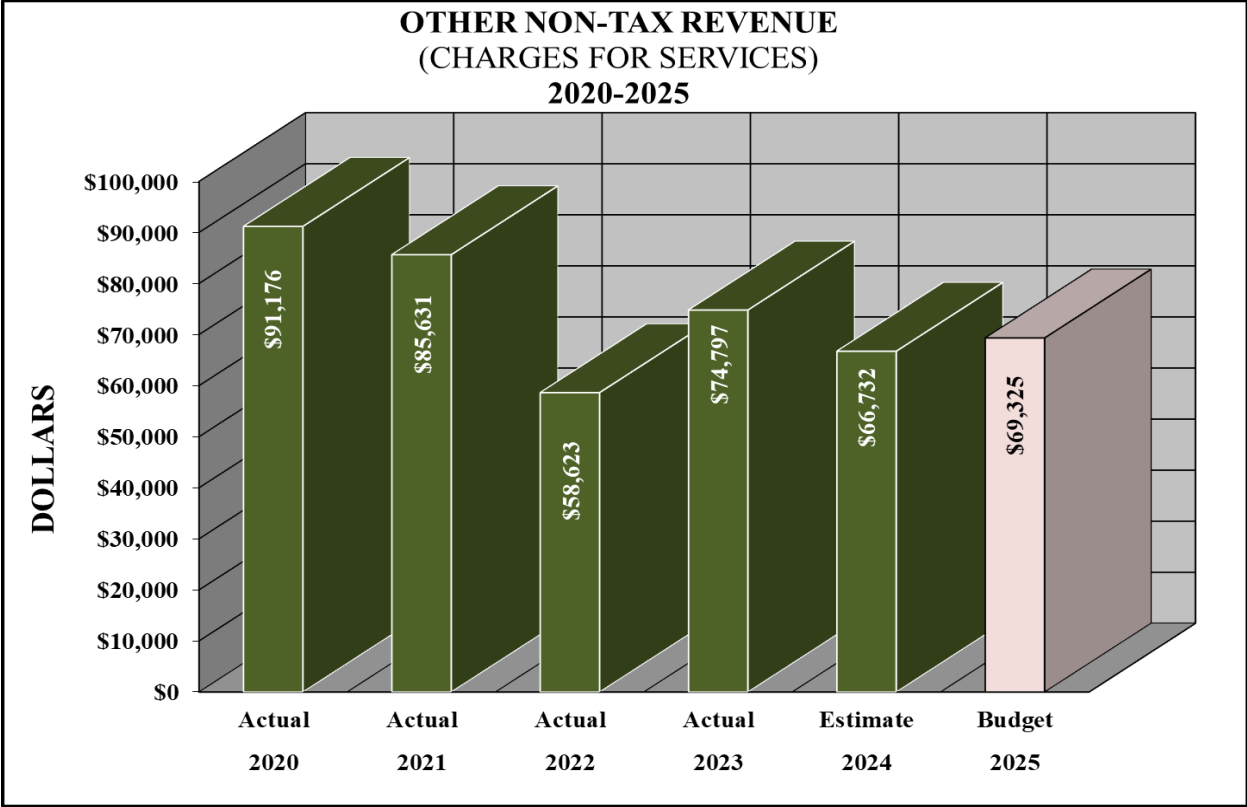
**CHARGES FOR SERVICES REVENUE TRENDS**

Charges for Services 01-36?-??	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Estimate	2025 Budget
1.01 · Ad Income from Newsletter	\$ 1,645	\$ 1,455	\$ 1,460	\$ 1,705	\$ 1,455	\$ 1,500
1.31 · Plan Submission Fees	1,950	4,050	1,210	1,922	3,300	2,500
1.32 · Engineering Reimbursement Fees	35,726	10,563	4,231	5,580	2,400	5,000
1.33 · Mobile Home Park Permit	345	345	95	340	345	345
1.34 · Zoning Hearing Board Fees	3,025	2,025	3,700	3,350	3,350	2,700
1.35 · Zoning Letter of Compliance	-	-	-	150	150	150
1.40 · Solicitor Reimbursement Fees	266	1,352	-	-	-	500
1.50 · Sale of Maps and Publications	-	23	-	34	-	50
1.57 · Sale of Signs	161	299	552	161	115	300
1.60 · Tax Collection Fees	-	-	-	4,947	4,700	6,080
1.71 · Sale of Photocopies	25	132	-	94	67	100
1.76 · Services to Mun. Auth.	3,803	3,767	4,230	4,359	4,600	4,000
2.41 · Local zoning & UCC Permits	13,900	16,375	14,225	17,425	20,000	14,000
2.42 · Stormwater Review	4,175	7,800	4,200	6,800	5,000	5,000
2.44 · Sewage Permits	-	-	-	-	14,000	20,000
2.441 · Pumping Report fee	7,630	7,380	6,670	7,780	6,500	6,500
2.44 · Sewage Permits - Other	17,775	26,050	16,500	19,025	-	-
2.45 · Highway Road Permits	750	1,500	1,050	1,125	750	500
4.50 · Recyclable Sales	-	2,515	499	-	-	100
<b>Total Charges for Services</b>	<b>\$ 91,176</b>	<b>\$ 85,631</b>	<b>\$ 58,623</b>	<b>\$ 74,797</b>	<b>\$ 66,732</b>	<b>\$ 69,325</b>

**BUDGETARY COMMENT**

Budgeted Charges for Services Revenue is \$2,592.90 or 3.89% more than is estimated for 2024.

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GENERAL FUND  
PARK AND RECREATION FEES

REVENUES

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Estimate	2025 Budget
Total Park and Recreation Fees	\$ 570	\$ 510	\$ 490	\$ 250	\$ 1,000	\$ 800

**PARKS & RECREATION FEES**

The term Parks & Recreation Fees refers to the revenue generated by the municipality from recreational facilities, participation in events, and donations. These funds support the maintenance of parks, recreational activities, and community programs, ensuring residents have access to well-maintained public spaces and enriching activities. The key components of Parks & Recreation Fees include:

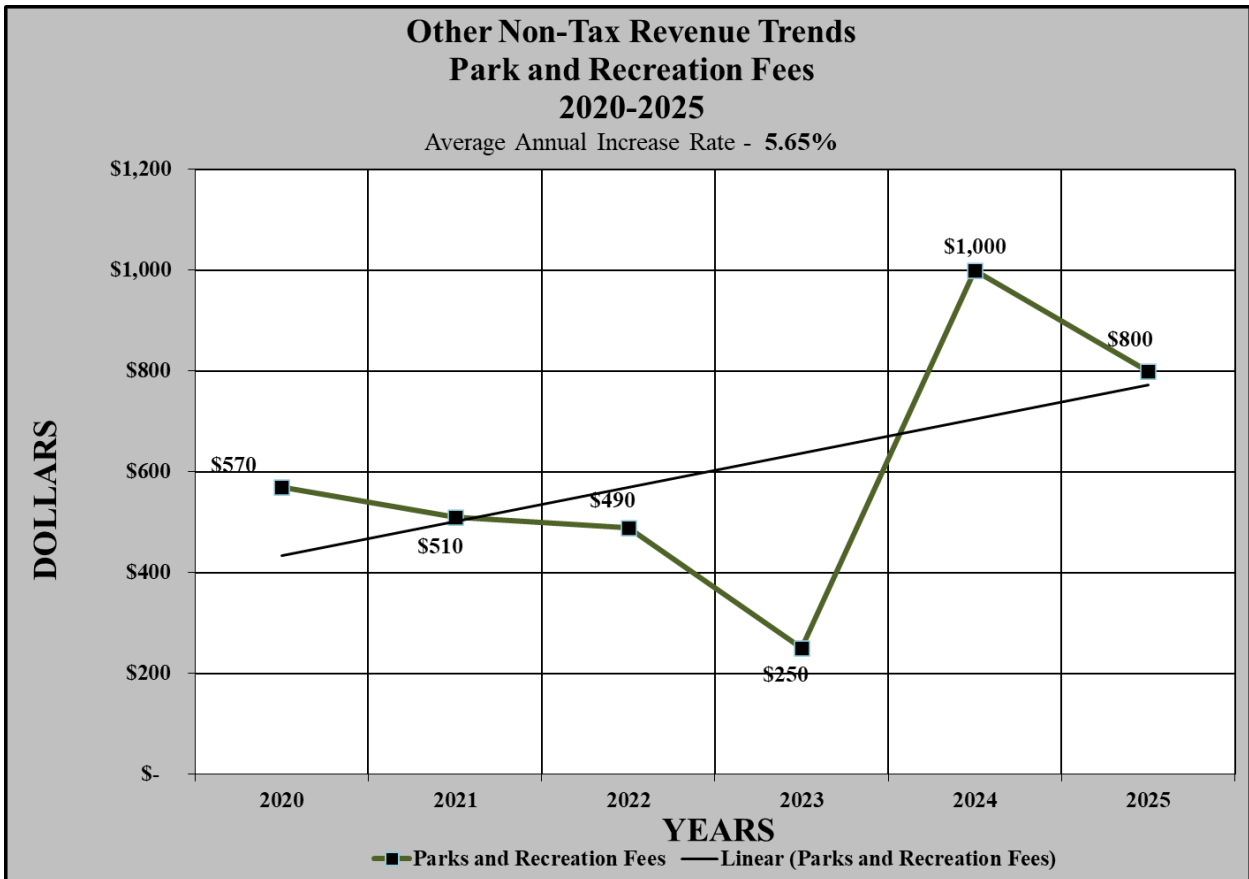
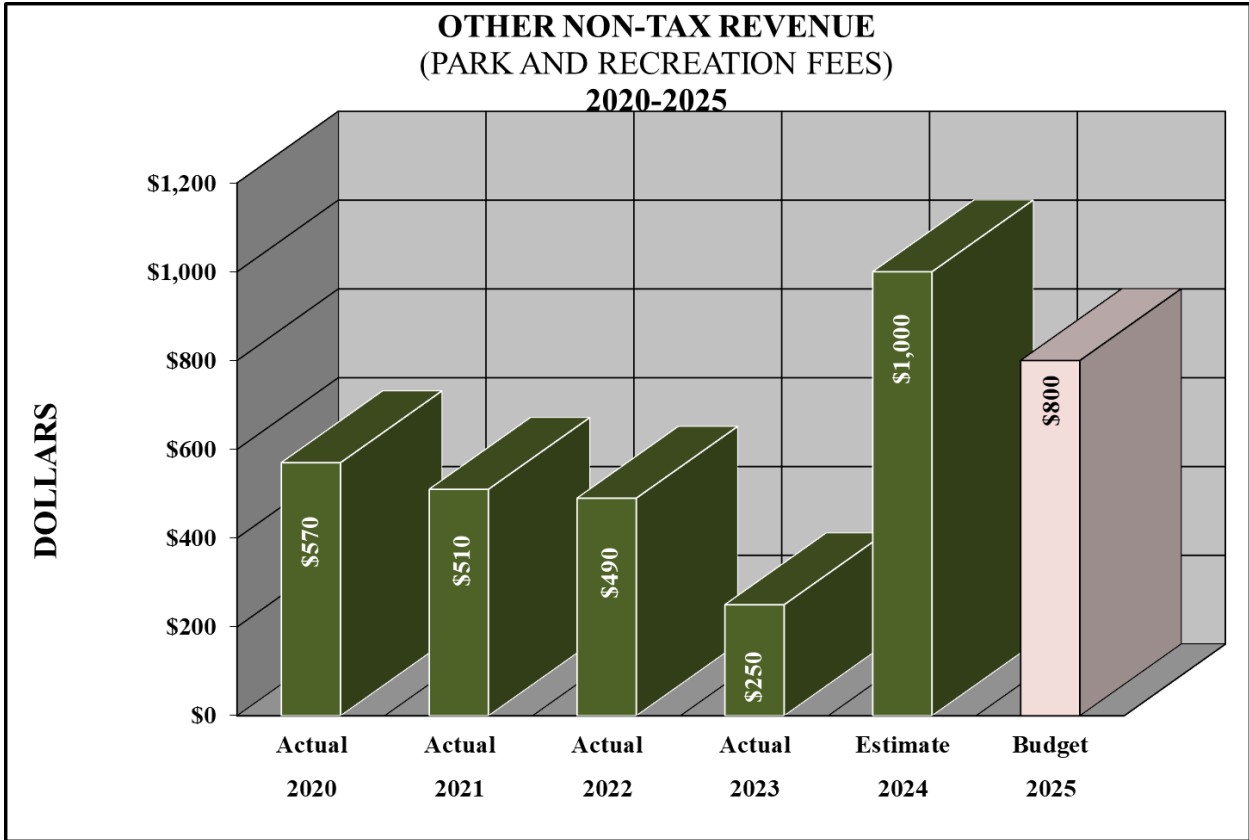
- **Park & Recreation Activities:** This account (367.83) tracks the revenue generated from various activities and events.
- **Rent of Culture-Recreation-Park:** This account (367.14) records revenue from renting municipal parks, recreational facilities, or community spaces for private events, gatherings, or cultural activities. This helps generate income from publicly owned assets while allowing residents and organizations to use these spaces for personal or group activities.

**PARK AND REC REVENUE TRENDS**

Park and Recreation Fees 01-367-??	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Estimate	2025 Budget
83 · Park & Rec activities	\$ -	\$ -	\$ -	\$ -		\$ 300
14 · Rent Of Culture-Recreation-Park	570	510	490	250	1,000	500
Total Park and Recreation Fees	\$ 570	\$ 510	\$ 490	\$ 250	\$ 1,000	\$ 800

**BUDGETARY COMMENT**

Budgeted Parks and Recreation Revenue is \$200.00 or -20.0% less than is estimated for 2024.





GENERAL FUND  
MISCELLANEOUS REVENUE

REVENUES

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Estimate	2025 Budget
Total Miscellaneous Revenue	\$ 2,263	\$ 21,841	\$ 2,151	\$ 22,169	\$ 48,000	\$ 20,200

**MISCELLANEOUS REVENUE OVERVIEW**

Miscellaneous Revenue refers to various sources of income that do not fall under specific predefined categories. These revenues contribute to the municipality’s budget and help fund operations, offering financial flexibility by capturing unexpected or irregular income streams.

- **Sales of Fuel-Diesel:** This account (373.80) tracks the revenue generated from selling diesel fuel to other municipalities or emergency services.
- **Sale of Gas:** This account (373.81) records revenue from selling natural gas or other fuel sources to other municipalities or emergency services.
- **Miscellaneous Income:** This account (380.01) tracks general income that does not fit into other established categories. It may include one-time payments, unexpected contributions, or other forms of income that the municipality receives from various sources including health reimbursement from consortium.
- **Miscellaneous Revenue - Other:** This account (380.00) records other sources of miscellaneous revenue that are not categorized elsewhere. It provides flexibility to capture revenue from irregular or non-recurring transactions that support the municipality’s finances.

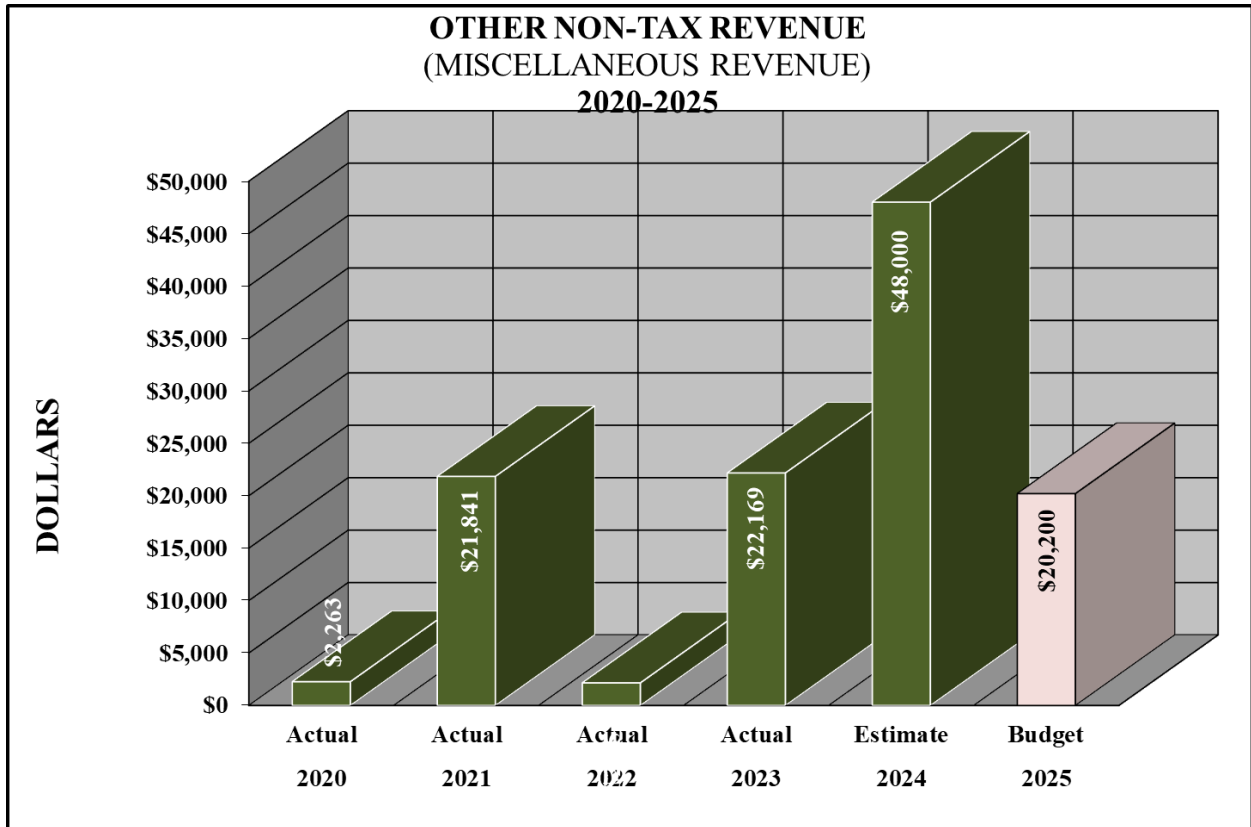
These components represent additional non-tax revenue sources that supplement the municipality's budget, providing extra financial resources.

**MISCELLANEOUS REVENUE TRENDS**

Miscellaneous Revenue 01-3??-??	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Estimate	2025 Budget
73·0 · Sales of Fuel-Diesel	\$ 984	\$ 354	\$ -	\$ -	\$ -	\$ 100
73·1 · Sale of gas	916	1,210	-	-	-	100
38·01 Miscellaneous Income	362	20,277	1,022	19,065	48,000	20,000
38·00 Miscellaneous Revenue - Other	-	-	1,129	3,104	-	-
Total Miscellaneous Revenue	\$ 2,263	\$ 21,841	\$ 2,151	\$ 22,169	\$ 48,000	\$ 20,200

**BUDGETARY COMMENT**

Budgeted Misc. Revenue is \$27,800.00 or -57.92% less than is estimated for 2024.



GENERAL FUND  
INTERFUND TRANSFER

REVENUES

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Estimate	2025 Budget
Total Interfund Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000

**INTERFUND TRANSFERS OVERVIEW**

**Interfund Transfers** refer to the movement of funds from one municipal fund to another to support specific financial needs or projects. These transfers help ensure that adequate funding is available across various departments or projects, even when direct revenue sources are insufficient. The funds are typically transferred from the General Fund or other specific accounts into funds designated for particular uses.

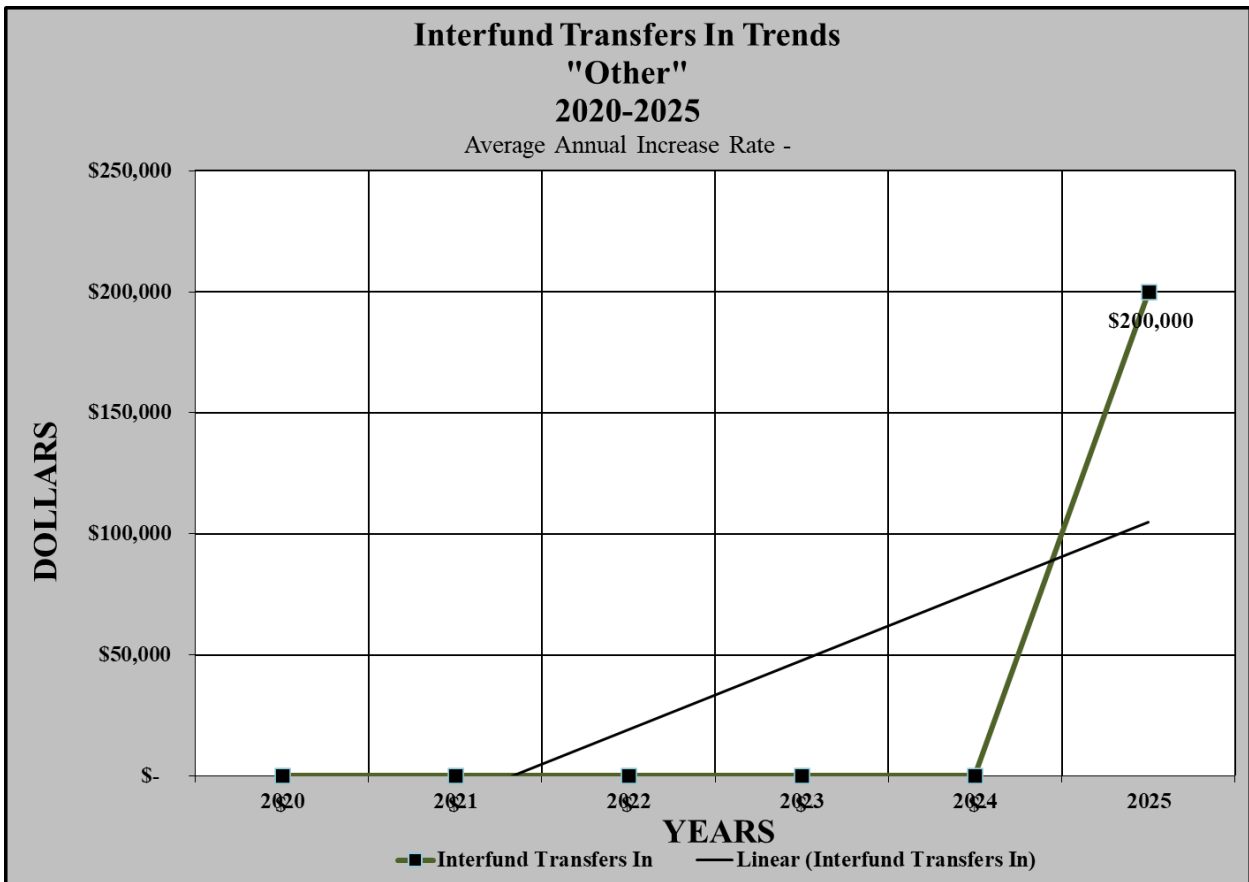
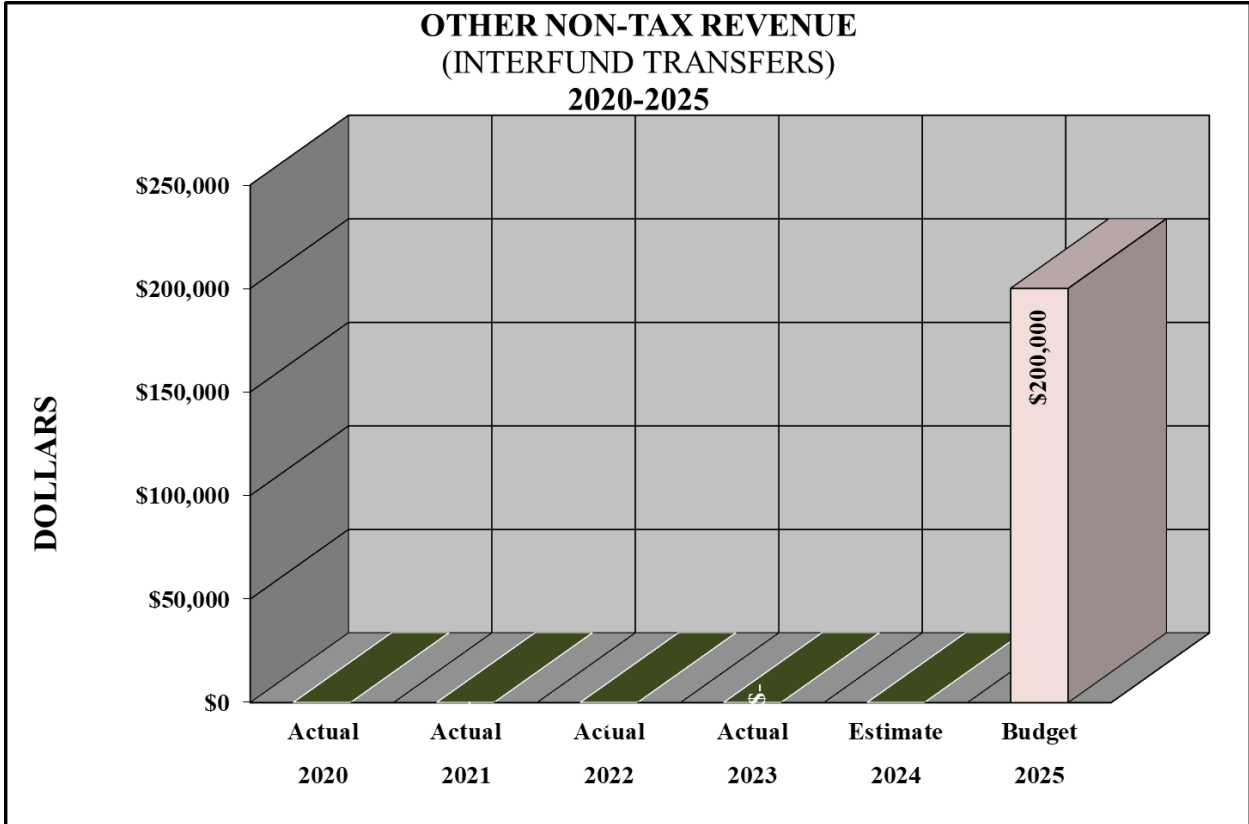
This category, (392.60), tracks the amount of money transferred into a particular fund from other municipal accounts, ensuring resources are allocated where they are most needed. These transfers can support operations, capital projects, or other designated municipal needs, helping maintain financial flexibility across different funding categories.

**INTERFUND TRANSFERS REVENUE TRENDS**

Interfund Transfer 01-39?-??	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Estimate	2025 Budget
2.60 · Transf. Reserve (F&M)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000
Total Interfund Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000

**BUDGETARY COMMENT**

The budgeted Interfund Transfer Revenue is \$200,000.00 more than is estimated for 2024.



**2025**  
**GENERAL FUND**  
**ESTIMATED EXPENDITURES**

GENERAL FUND  
GENERAL GOVERNMENT

## EXPENSES

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Estimate	2025 Budget
Total General Government	\$ 23,793	\$ 24,971	\$ 14,744	\$ 32,608	\$ 103,135	\$ 79,750

### GENERAL GOVERNMENT OVERVIEW

The term General Government refers to the essential administrative functions and services provided by a local government. These operations support the execution of governmental responsibilities, ensure compliance with legal requirements, and maintain effective governance.

- **Salaries and Wages:** Compensation for supervisors (400.11), wages related to participation in conferences and seminars (400.16), and training and education (400.17).
- **Operational Expenses:** Costs associated with office supplies (400.21), mileage reimbursement for supervisors (400.33), and advertising for supervisors (400.34).
- **Insurance and Legal Costs:** Insurance and bonding coverage (400.35), court-related costs (400.40).
- **Professional Services:** Contracted services for various operational needs (400.45).
- **Professional Development:** Expenses related to meetings, conferences, continuing education (400.46), and meal reimbursements during official business (400.47).
- **Membership and Regulatory Costs:** Dues and subscriptions for professional organizations and required memberships (400.42).

These components cover a broad range of activities necessary to support the core functions of government administration.

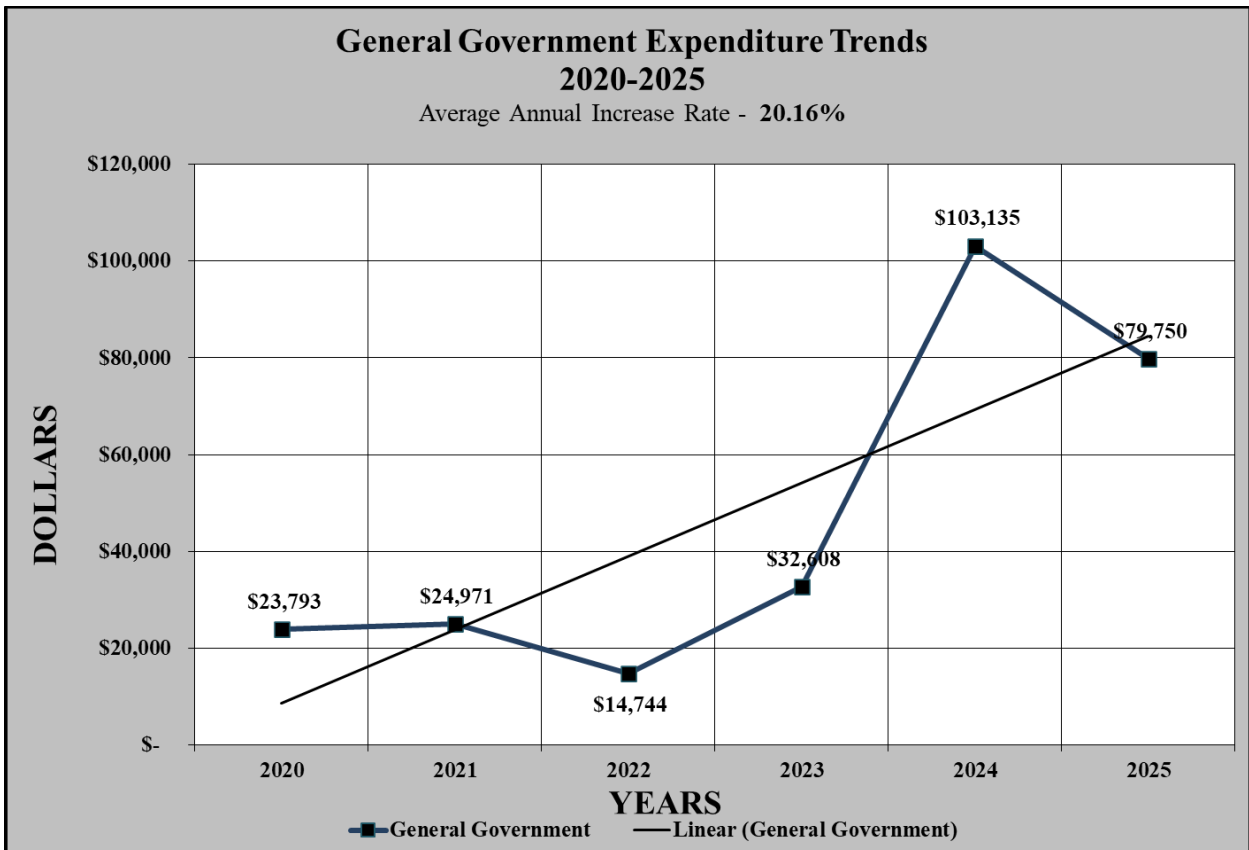
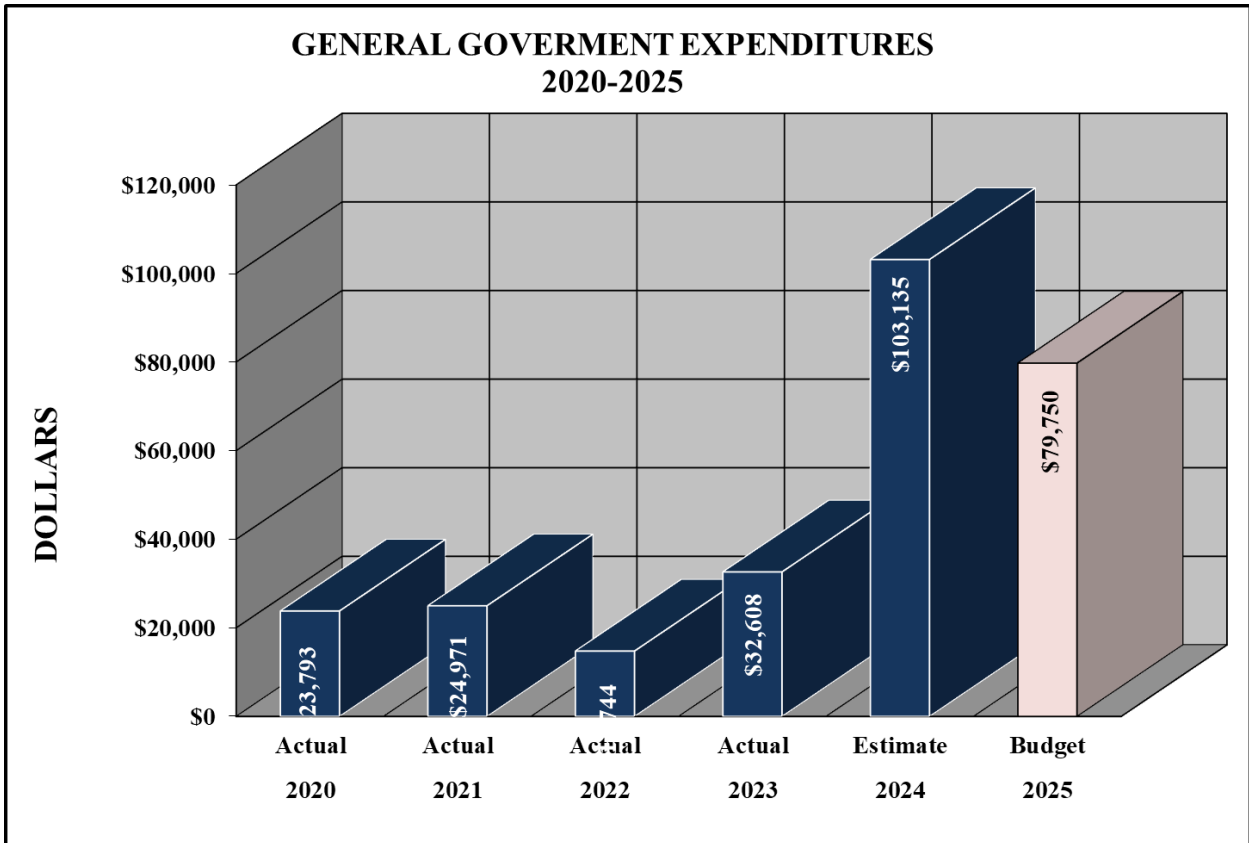
**GENERAL GOVERNMENT EXPENDITURE TRENDS**

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Estimate	2025 Budget
<b>01.400.?? · General Government</b>						
11 · Supervisor's Wages	\$ 3,750	\$ 5,625	\$ 5,625	\$ 5,625	\$ 5,625	\$ 5,625
16 · Conference/Seminar Wages	-	-	225	-	-	300
17 · Training/Education Wages	-	-	75	-	-	-
21 · Office Supplies	80	-	-	-	-	-
33 · Mileage Supervisors	-	293	-	161	-	200
34 · Supervisors Advertising	1,114	1,169	3,740	4,177	2,500	3,000
35 · Insurance & Bonding	14,615	14,615	-	15,343	16,294	18,000
40 · Court costs	-	-	-	-	-	150
42 · Dues and Subscriptions	1,856	256	1,897	3,712	500	2,000
45 · Contracted Services	2,378	2,876	2,903	3,374	78,000	50,000
46 · Meetings, conferences, cont. ed	-	75	216	216	216	400
47 · Meal Reimbursement	-	63	64	-	-	75
<b>Total General Government</b>	<b>\$ 23,793</b>	<b>\$ 24,971</b>	<b>\$ 14,744</b>	<b>\$ 32,608</b>	<b>\$ 103,135</b>	<b>\$ 79,750</b>

**BUDGETARY COMMENT**

Budgeted General Government Expenditures are \$23,385.00 or (22.67%) less than is estimated for 2024.

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GENERAL FUND  
EXECUTIVE & SECRETARY

## EXPENSES

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Estimate	2025 Budget
Total Executive & Secretary	\$ 155,870	\$ 172,094	\$ 171,087	\$ 192,708	\$ 159,244	\$ 216,216

### EXECUTIVE AND SECRETARY OVERVIEW

In municipal government, the Executive and Secretary roles are crucial for both leadership and administrative support, enabling efficient operation and management. Together, these positions ensure that daily tasks, policy implementation, and regulatory compliance are seamlessly handled to meet the community's needs.

- **Salaries and Wages:**
  - **Executive:** Includes compensation for key leadership personnel, such as the Township Manager (401.10), Assistant Township Manager (401.105), and the part-time Right to Know (RTK) Officer (401.15), who oversees compliance with public record requests.
  - **Secretary:** Covers salaries for the Secretary (405.14), Clerical/Receptionist (405.18), and any overtime for the Receptionist (405.181), reflecting the staffing required for comprehensive administrative support.
- **Insurance and Bonding:** Encompasses bonding and insurance coverage (401.35) to protect the municipality and its officials from liability, ensuring that both executive leadership and the office as a whole are safeguarded.
- **Communications:** Includes expenses for community outreach, such as publishing a newsletter (405.20) to inform residents about municipal updates, and postage (405.32) for essential correspondence and document mailing.
- **Office Supplies and Equipment:** Allocates funds for general office supplies (405.21) and equipment (405.75), essential for maintaining a productive and well-equipped office environment.
- **Travel Expenses:** Covers reimbursement for work-related mileage (405.33) incurred by the Secretary, facilitating necessary travel for municipal business.
- **Contracts and Services:** Includes maintenance contracts (405.37) for office equipment and contracted services (405.45) for additional administrative assistance, ensuring uninterrupted functionality.

- **Professional Development:**

- **Executive:** Funding for training and seminars (401.46) to keep executive staff up-to-date on regulations, best practices, and advancements in municipal management.
- **Secretary:** Supports training classes (405.46) for the Secretary and clerical staff, promoting skill development to enhance administrative effectiveness.

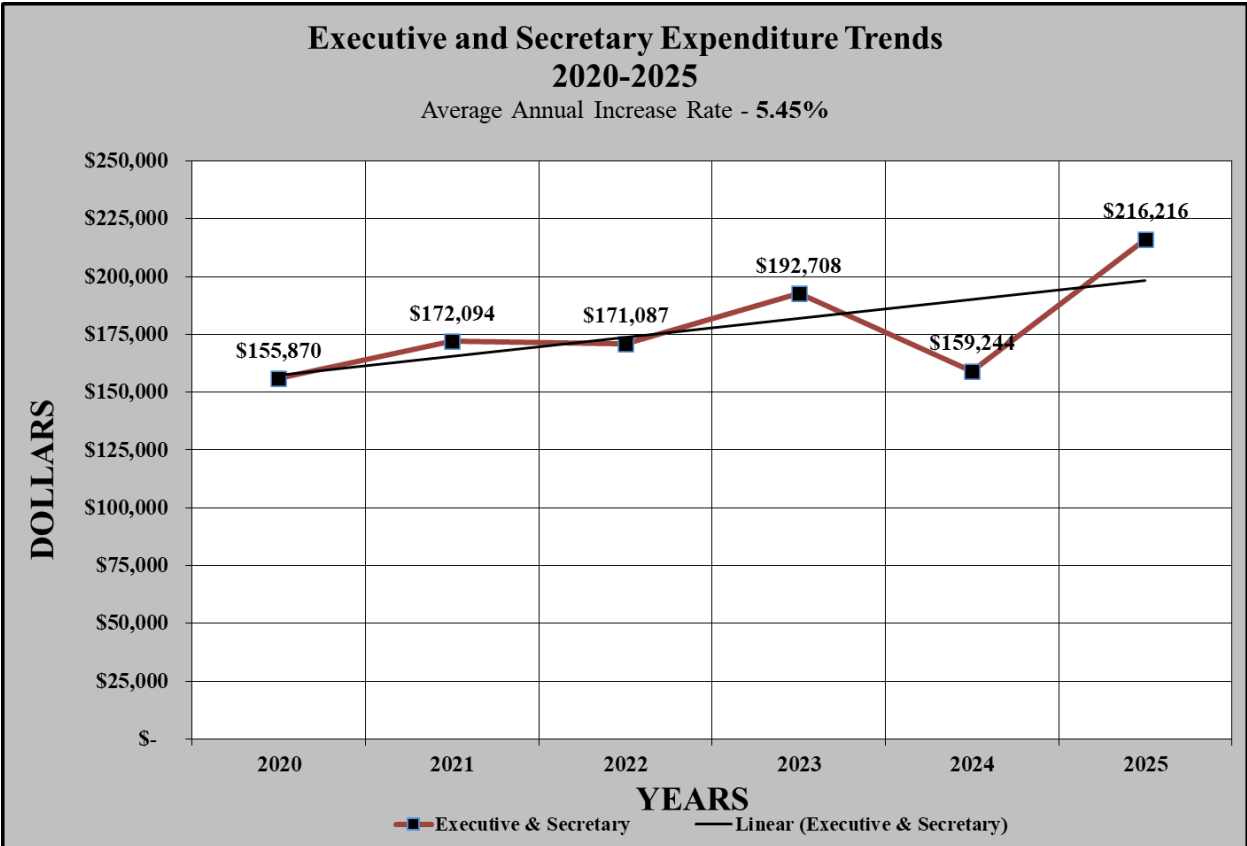
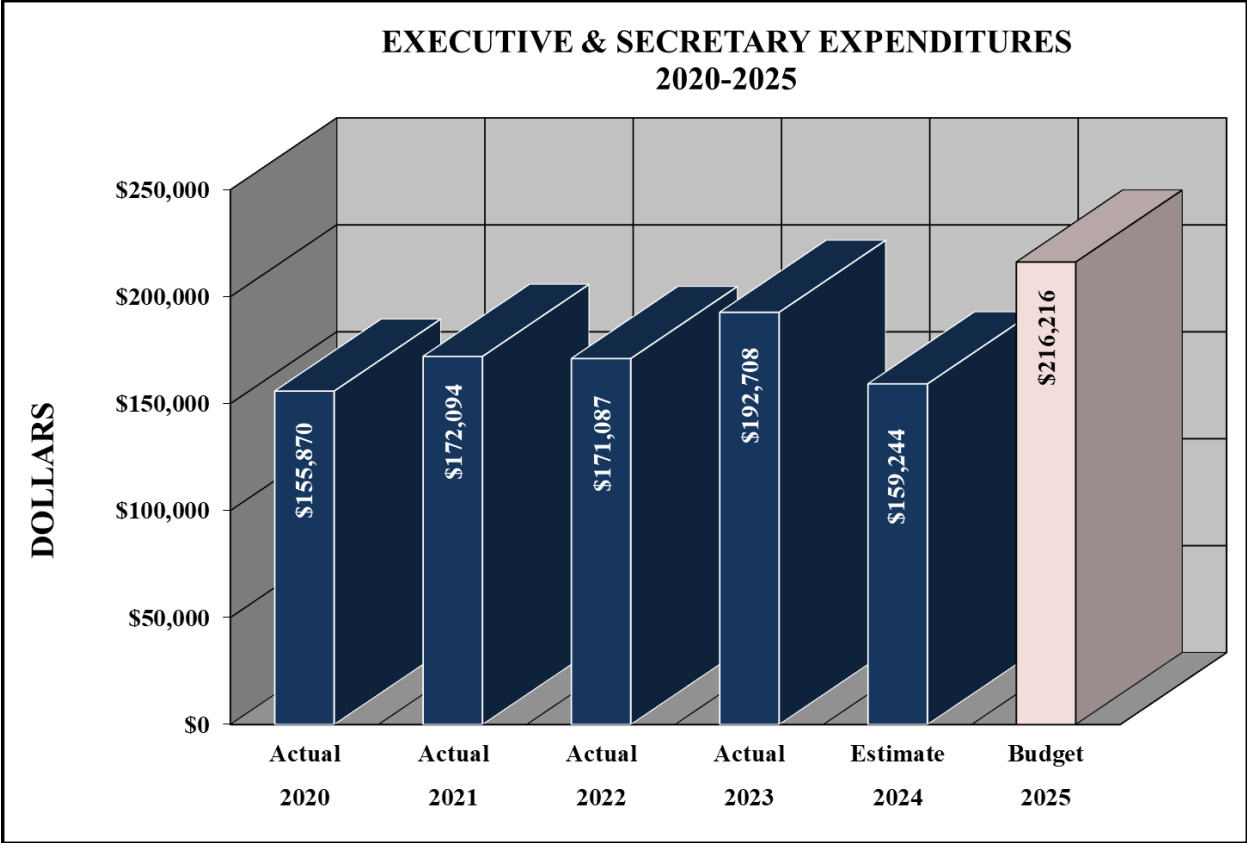
These components create a structured approach to both leadership and administrative roles, ensuring efficient management, regulatory compliance, and effective communication within the municipality.

### **EXECUTIVE AND SECRETARY EXPENDITURE TRENDS**

	2020	2021	2022	2023	2024	2025
	Actual	Actual	Actual	Actual	Estimate	Budget
<b>01.401.??? · Executive</b>						
10 · Township Manager Wages	\$ 65,394	\$ 69,479	\$ 72,918	\$ 78,808	\$ 40,685	\$ 86,112
105 · Assist. Township Manager Wages	11,704	12,218	12,860	14,337	15,092	15,546
15 · RTK Officer Part-time Wages	7,266	7,580	8,102	8,756	2,815	9,568
35 · Bonding & Insurance	245	245	490	245	-	545
46 · Training/Seminars	201	1,045	175	639	597	600
<b>Total Executive</b>	<b>\$ 84,810</b>	<b>\$ 90,567</b>	<b>\$ 94,545</b>	<b>\$ 102,785</b>	<b>\$ 59,189</b>	<b>\$ 112,371</b>
<b>01.405.?? · Secretary</b>						
14 · Secretary Wages	\$ 17,556	\$ 599	\$ 1,129	\$ 762	\$ 22,639	\$ 23,319
18 · Clerical/Receptionist	33,160	3,834	1,851	2,197	47,792	48,526
181 · Receptionist - Overtime	48	-	-	-	-	-
20 · Newsletter	2,581	18,327	19,290	21,505	6,000	7,000
21 · General Office Supplies	2,866	5,964	4,936	5,553	3,500	3,500
32 · Postage	1,281	36,543	39,160	44,363	1,400	1,800
33 · Secretary Mileage	-	1,156	664	1,917	-	200
37 · Maintenance Contracts	-	-	-	138	-	-
45 · Contracted Services	11,289	8,233	9,153	11,239	12,500	14,000
46 · Training - Classes	40	810	-	300	110	500
75 · Office Equipment	2,239	6,061	359	1,949	6,115	5,000
<b>Total Secretary</b>	<b>\$ 71,060</b>	<b>\$ 81,526</b>	<b>\$ 76,542</b>	<b>\$ 89,924</b>	<b>\$ 100,055</b>	<b>\$ 103,845</b>
<b>Total Executive &amp; Secretary</b>	<b>\$ 155,870</b>	<b>\$ 172,094</b>	<b>\$ 171,087</b>	<b>\$ 192,708</b>	<b>\$ 159,244</b>	<b>\$ 216,216</b>

### **BUDGETARY COMMENT**

Budgeted Executive Expenses are \$56,971.95 or 35.78% more than is estimated for 2024.



GENERAL FUND  
FINANCIAL ADMINISTRATION

EXPENSES

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Estimate	2025 Budget
Total Financial Administration	\$ 38,644	\$ 40,116	\$ 41,922	\$ 44,724	\$ 47,281	\$ 51,365

**FINANCIAL ADMINISTRATION OVERVIEW**

Financial Administration is managing the municipality’s finances, including budgeting, accounting, auditing, and financial reporting.

- **Salaries and Wages:** Compensation for the Treasurer (402.10), who oversees financial transactions, recordkeeping, and the preparation of financial reports.
- **Auditing Services:** Costs for professional audits (402.31) to ensure financial accuracy, accountability, and compliance with regulatory standards.
- **Insurance and Bonding:** Bonding and insurance coverage (402.35) protects the municipality against potential financial liabilities related to financial management activities.
- **Banking Expenses:** Bank service charges (402.39) associated with managing the municipality’s accounts and financial transactions.
- **Professional Development:** Expenses related to meetings and training (402.46) for the Treasurer or financial officers, helping to keep financial administrators up to date on best practices and financial regulations.

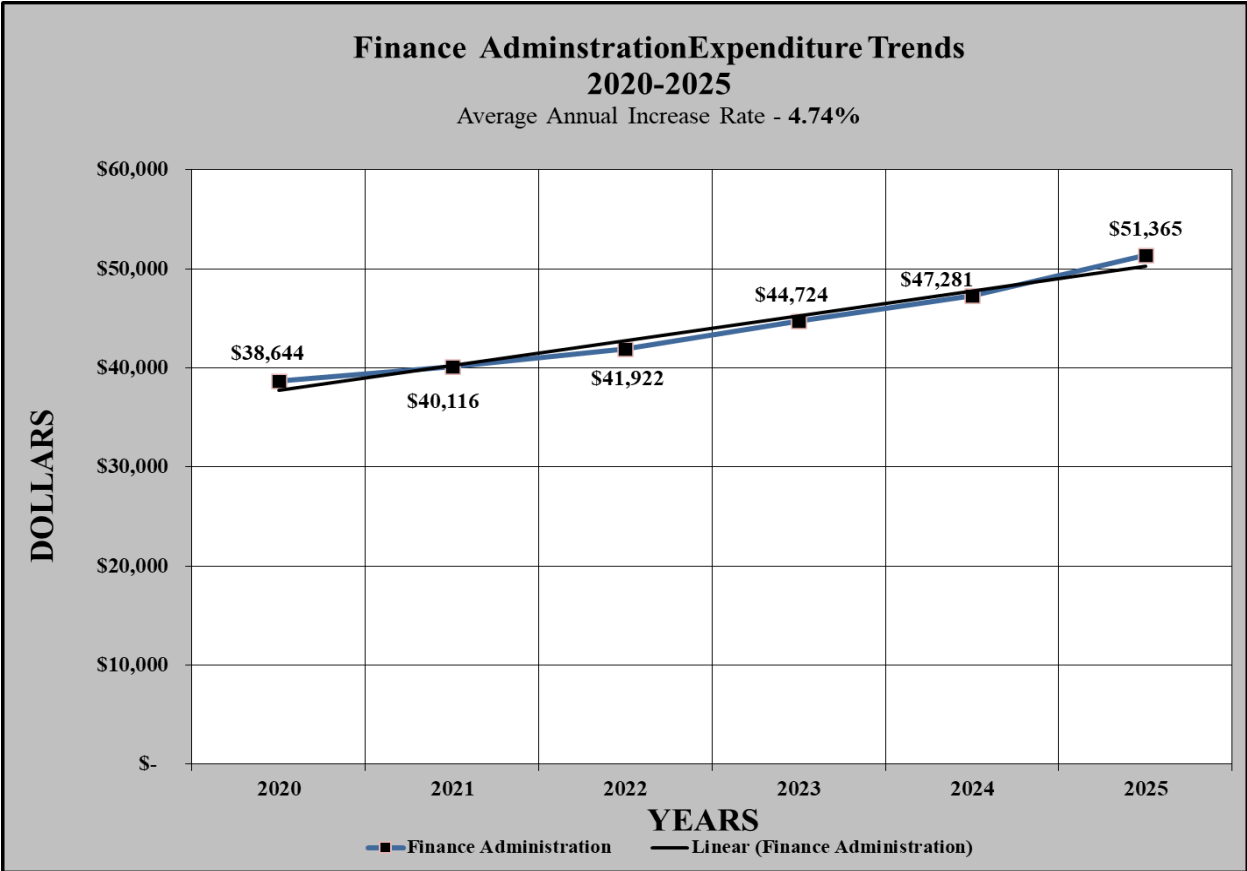
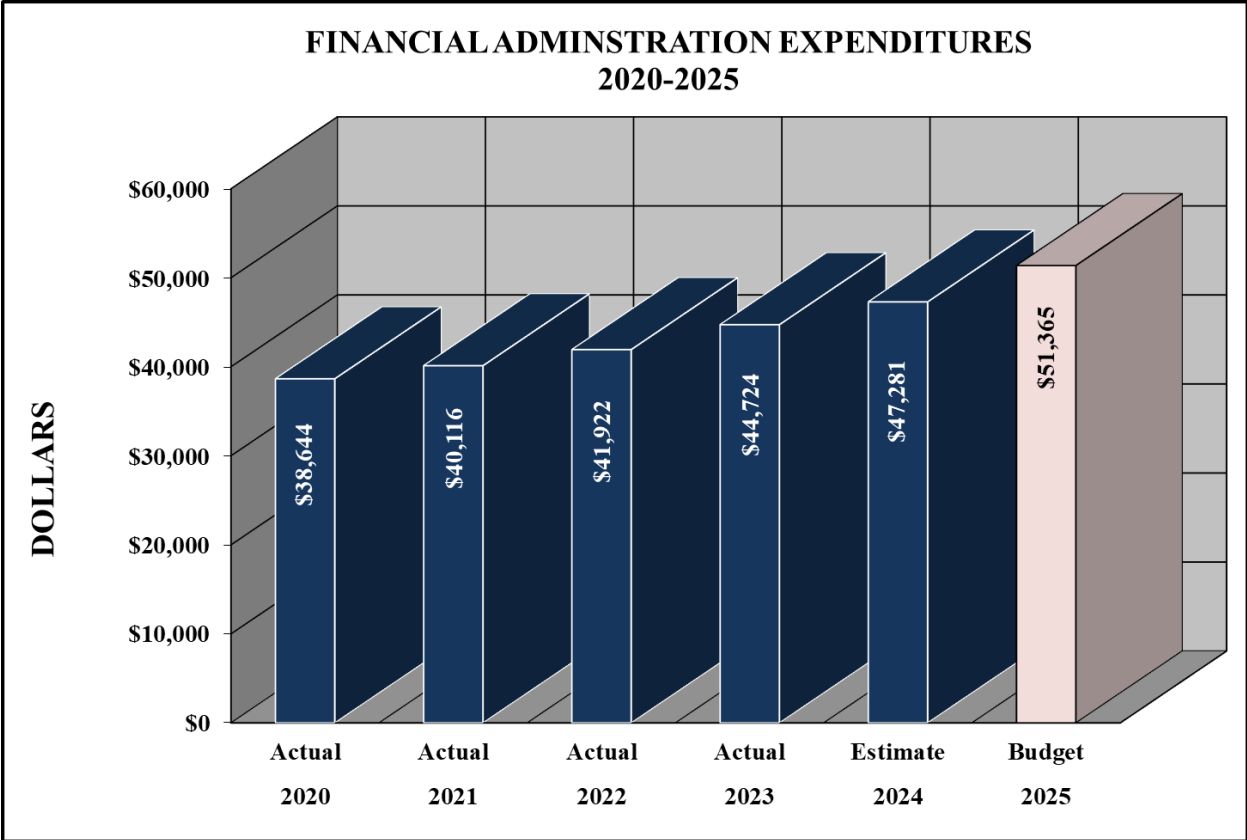
These components ensure the proper financial oversight and transparency necessary for the responsible stewardship of public funds within the municipality.

**FINANCIAL ADMINISTRATION EXPENDITURE TRENDS**

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Estimate	2025 Budget
01.402.?? · Financial Administration						
10 · Treasurer Wages	\$ 29,260	\$ 30,544	\$ 32,150	\$ 35,842	\$ 37,731	\$ 38,865
31 · Professional Audit	7,000	7,200	7,400	6,500	7,150	7,500
35 · Insurance & Bonding	2,372	2,372	2,372	2,372	2,400	4,800
39 · Bank service charges	12	-	-	10	-	100
46 · Meetings & Training	-	-	-	-	-	100
Total Financial Administration	\$ 38,644	\$ 40,116	\$ 41,922	\$ 44,724	\$ 47,281	\$ 51,365

**BUDGETARY COMMENT**

The budgeted Finance Administration is \$4,083.60 or 8.64% more than is estimated for 2024.



GENERAL FUND  
TAX COLLECTION

EXPENSES

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Estimate	2025 Budget
Total Tax Collection	\$ 149	\$ 15	\$ -	\$ 19,859	\$ 20,081	\$ 21,600

**TAX COLLECTION OVERVIEW**

**Tax Collection** refers to the processes and responsibilities associated with collecting taxes within the municipality. This function ensures that tax revenues are gathered efficiently, and proper procedures are followed for recordkeeping, and compliance.

- **Salaries and Wages:** Compensation for the Tax Collector (403.11), who is responsible for managing and executing the collection of local taxes.
- **Postage Expenses:** Costs for postage (403.325) related to mailing tax bills, reminders, and other correspondence associated with tax collection.
- **Printing Services:** Expenses for printing tax duplicates (403.34), which are required for recordkeeping and distribution to taxpayers.
- **Bonding:** The cost of a bond (403.35) for the Tax Collector, providing financial protection in the event of errors or fraud in tax collection activities.
- **Refunds:** Tax refund payments (403.43) are issued when adjustments or overpayments occur in the tax collection process.

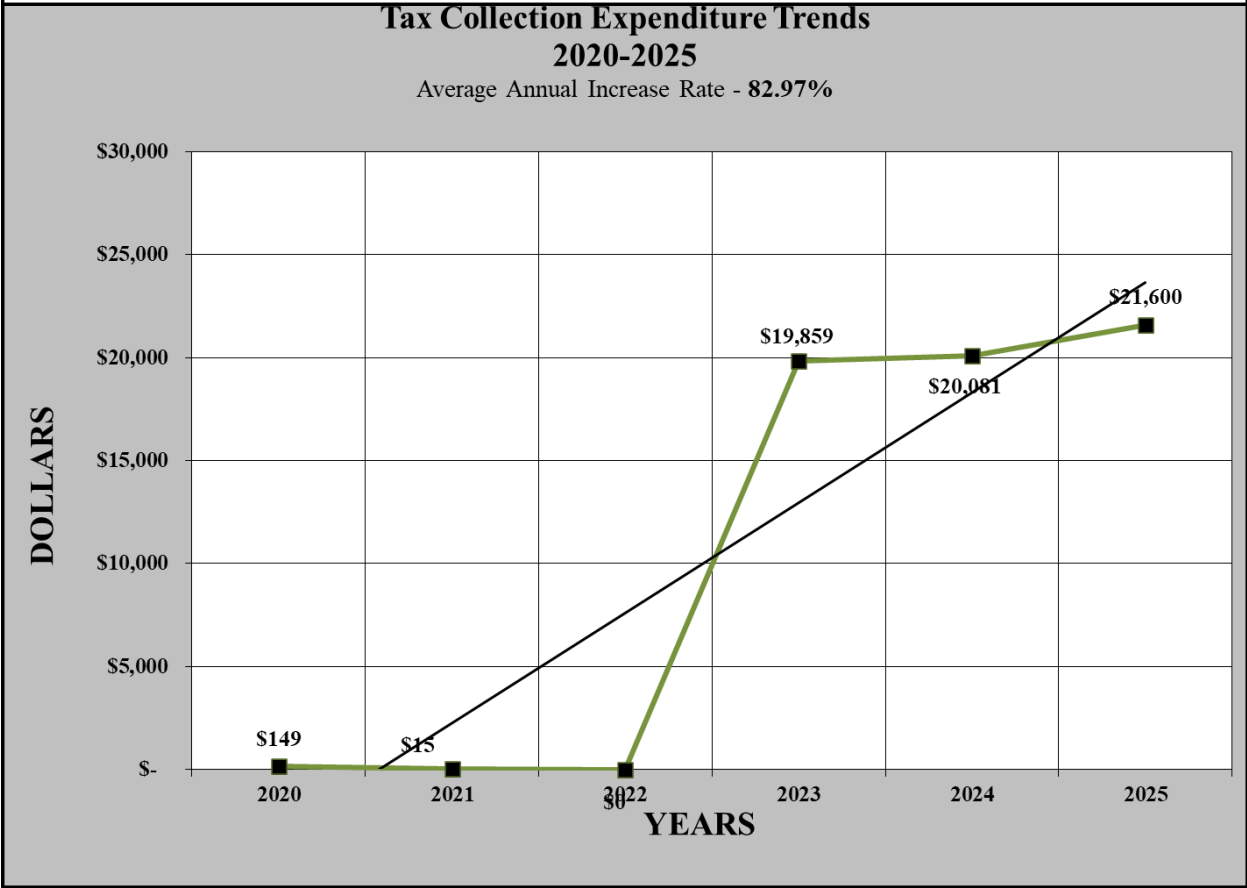
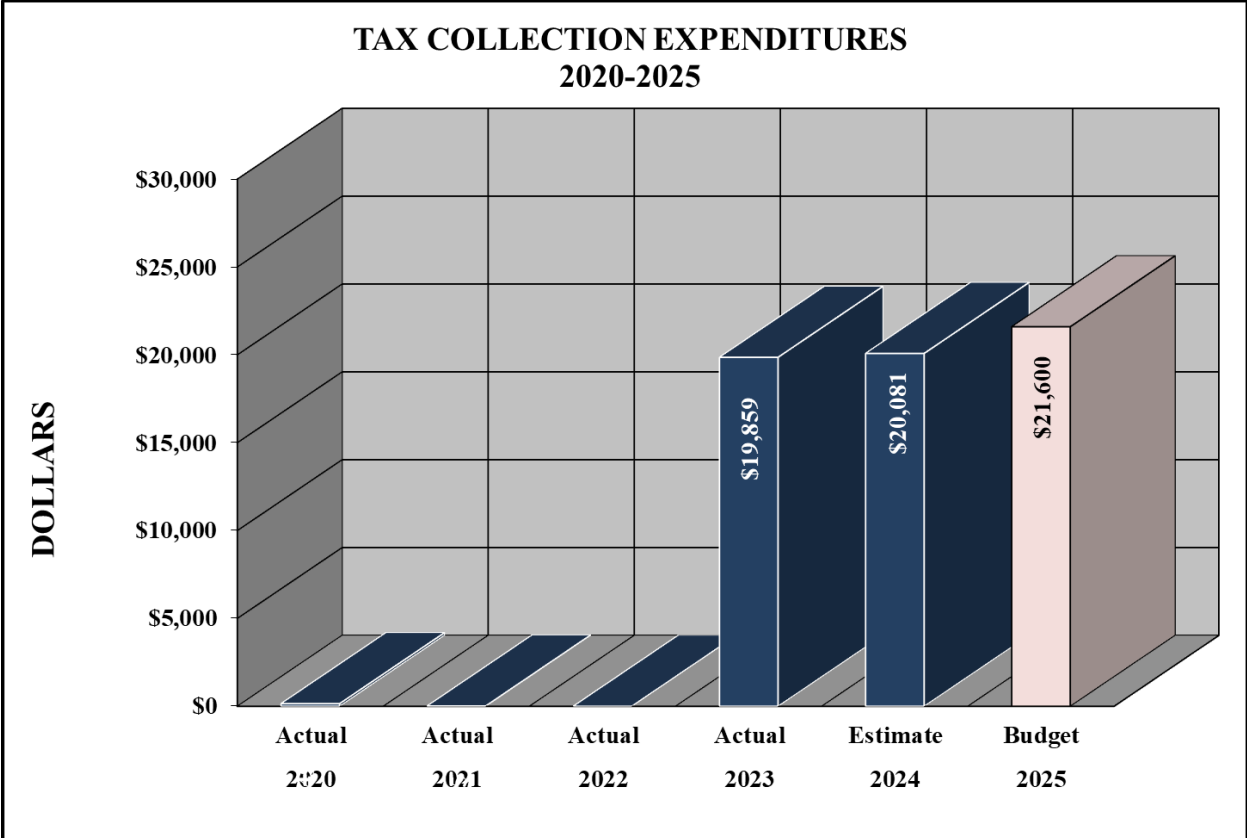
These components are essential for the effective and transparent collection of taxes, ensuring that the municipality receives the necessary funds to operate while maintaining accountability and legal compliance.

**TAX COLLECTION EXPENDITURE TRENDS**

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Estimate	2025 Budget
01.403.??? · Tax Collection						
11 · Tax Collector Wages	\$ 149	\$ 15	\$ -	\$ 18,333	\$ 19,000	\$ 20,000
325 · Tax Collector - Postage	-	-	-	64	50	70
34 · Printing Tax Duplicates	-	-	-	1,292	915	1,400
35 · Bond	-	-	-	115	116	130
443 · Tax Refund	-	-	-	55	-	-
Total Tax Collection	\$ 149	\$ 15	\$ -	\$ 19,859	\$ 20,081	\$ 21,600

**BUDGETARY COMMENT**

Budgeted Tax Collection Expenditures is \$1,519.46 or 7.57% more than is estimated for 2024.



GENERAL FUND  
LEGAL AND ENGINEERING

## EXPENSES

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Estimate	2025 Budget
Total Legal and Engineering	\$ 131,766	\$ 92,619	\$ 43,716	\$ 30,543	\$ 100,000	\$ 95,000

### LEGAL AND ENGINEERING OVERVIEW

In municipal government, the roles of Solicitor and Contracted Engineering provide critical legal guidance and technical expertise. These functions ensure that the municipality operates within legal boundaries and meets engineering and environmental standards, supporting both compliance and effective project management.

- **Solicitor Fees:** Reflects the costs for legal services provided by the Solicitor (404.11), which include legal counsel, document preparation, representation in legal matters, and attendance at meetings. The Solicitor plays a vital role in protecting the municipality's legal interests and ensuring adherence to laws and regulations.
- **Contracted Engineering Services:**
  - **Engineering Services:** Covers expenses for professional engineering services (408.31), including project planning, design, inspection, and consulting for infrastructure projects such as road construction, stormwater management, and facility improvements.
  - **Contracted Services for Act 537 Revisions:** Encompasses costs associated with revisions to the municipality's Act 537 plan (408.45), which involves sewage facility planning to ensure compliance with Pennsylvania's sewage management regulations.

These components are essential for ensuring that municipal projects meet both engineering standards and environmental regulations. Together, they contribute to the effective planning, maintenance, and legal safeguarding of the municipality's infrastructure and operations.



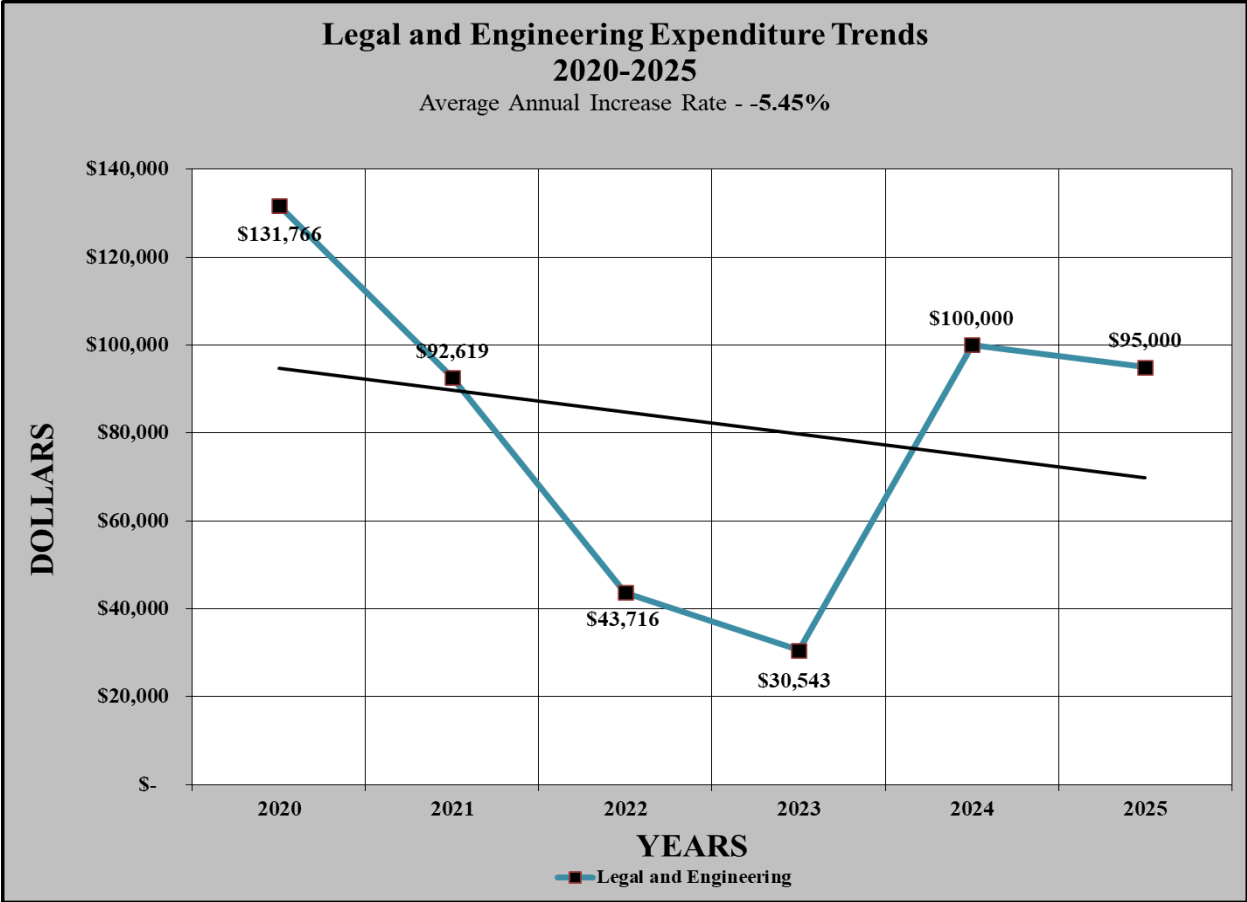
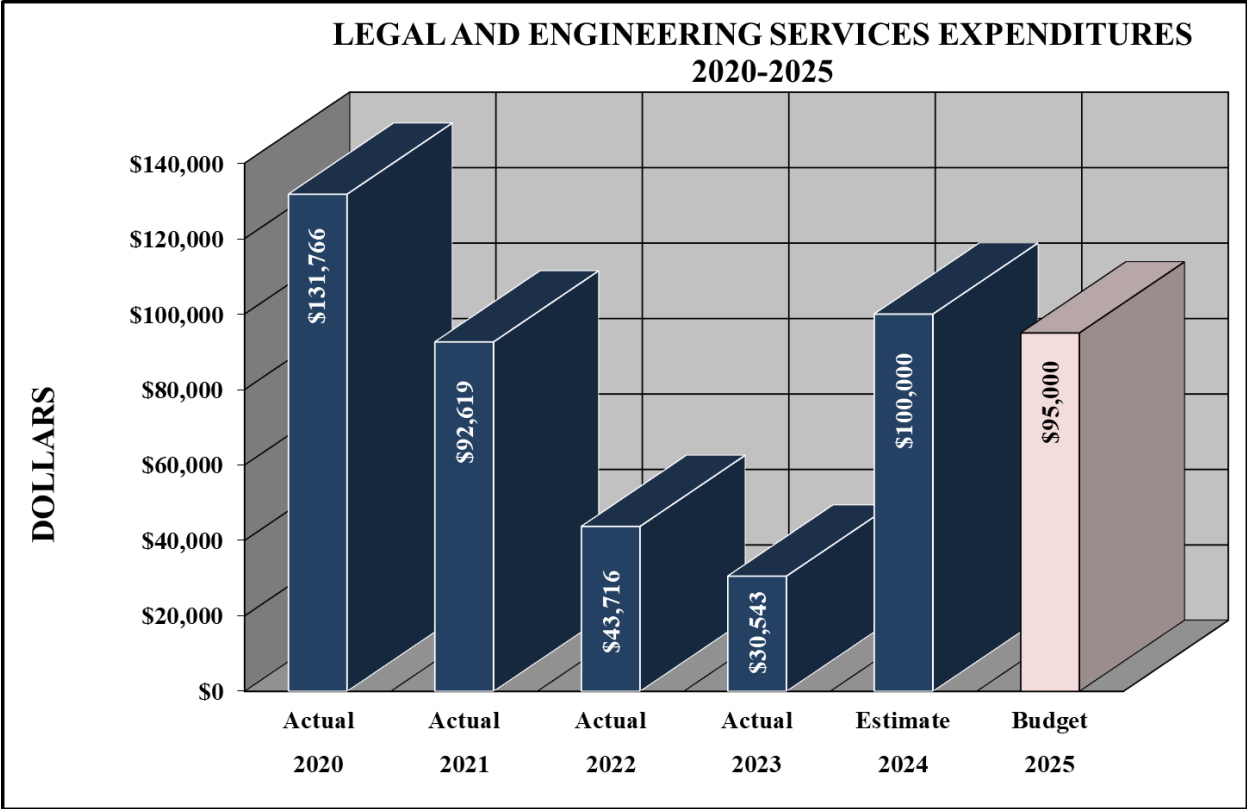
**LEGAL AND ENGINEERING EXPENDITURE TRENDS**

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Estimate	2025 Budget
<b>01.404.?? · Solicitor/Legal Fees</b>						
11 · Solicitor Fees	\$ 10,351	\$ 8,819	\$ 9,882	\$ 9,522	\$ 35,000	\$ 35,000
<b>Total Solicitor/Legal Fees</b>	<b>\$ 10,351</b>	<b>\$ 8,819</b>	<b>\$ 9,882</b>	<b>\$ 9,522</b>	<b>\$ 35,000</b>	<b>\$ 35,000</b>
<b>01.408.?? · Engineering Services</b>						
31 · Engineering Services	\$ 121,415	\$ 83,800	\$ 33,834	\$ 21,021	\$ 65,000	\$ 60,000
45 · Contracted Svcs. Act 537 Revis.	-	-	-	-	-	-
<b>Total Engineering Services</b>	<b>\$ 121,415</b>	<b>\$ 83,800</b>	<b>\$ 33,834</b>	<b>\$ 21,021</b>	<b>\$ 65,000</b>	<b>\$ 60,000</b>
<b>Total Legal and Engineering Services</b>	<b>\$ 131,766</b>	<b>\$ 92,619</b>	<b>\$ 43,716</b>	<b>\$ 30,543</b>	<b>\$ 100,000</b>	<b>\$ 95,000</b>

**BUDGETARY COMMENT**

Budgeted Solicitor Expenditures is \$5,000.00 or 5.00% less than is estimated for 2024.

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GENERAL FUND  
MUNICIPAL BUILDING

## EXPENSES

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Estimate	2025 Budget
Total Building	\$ 57,509	\$ 86,113	\$ 59,480	\$ 80,350	\$ 66,011	\$ 211,605

### MUNICIPAL BUILDING OVERVIEW

**Municipal Building Expenses** refers to the costs associated with the operation, maintenance, and upkeep of municipal buildings. These expenses ensure that the buildings are functional, well-maintained, and comply with safety and operational standards. Municipal Building Expenses include:

- **Salaries and Wages:** Compensation for building maintenance staff (409.12), including overtime wages (409.121) when necessary to keep the building operational.
- **Supplies and Equipment:** Costs for general supplies (409.22), propane gas (409.23) for heating, small tools (409.26), and other necessary materials to maintain the building's functionality.
- **Repairs and Maintenance:** Expenses for ongoing repairs and maintenance (409.25) to ensure that the building is kept in good condition and safe for use.
- **Utilities:** Costs for telephone services (409.32), electricity (409.361), and water usage (409.366), which are essential for day-to-day operations.
- **Insurance and Taxes:** Payments for building insurance (409.35) to cover potential liabilities and risks and real estate taxes (409.43) on the property.
- **Contracted Services:** Costs associated with hiring external contractors (409.45) for specialized maintenance, repair, or facility management services.
- **Capital Improvements:** Building-related capital expenses (409.60) for significant upgrades or renovations.
- **Waste Management:** Costs for solid waste collection and disposal services (409.427) to ensure proper sanitation and waste handling at the municipal facility.

These components ensure that the municipal building remains safe, operational, and in compliance with all necessary standards, supporting the administrative and service functions housed within the facility.

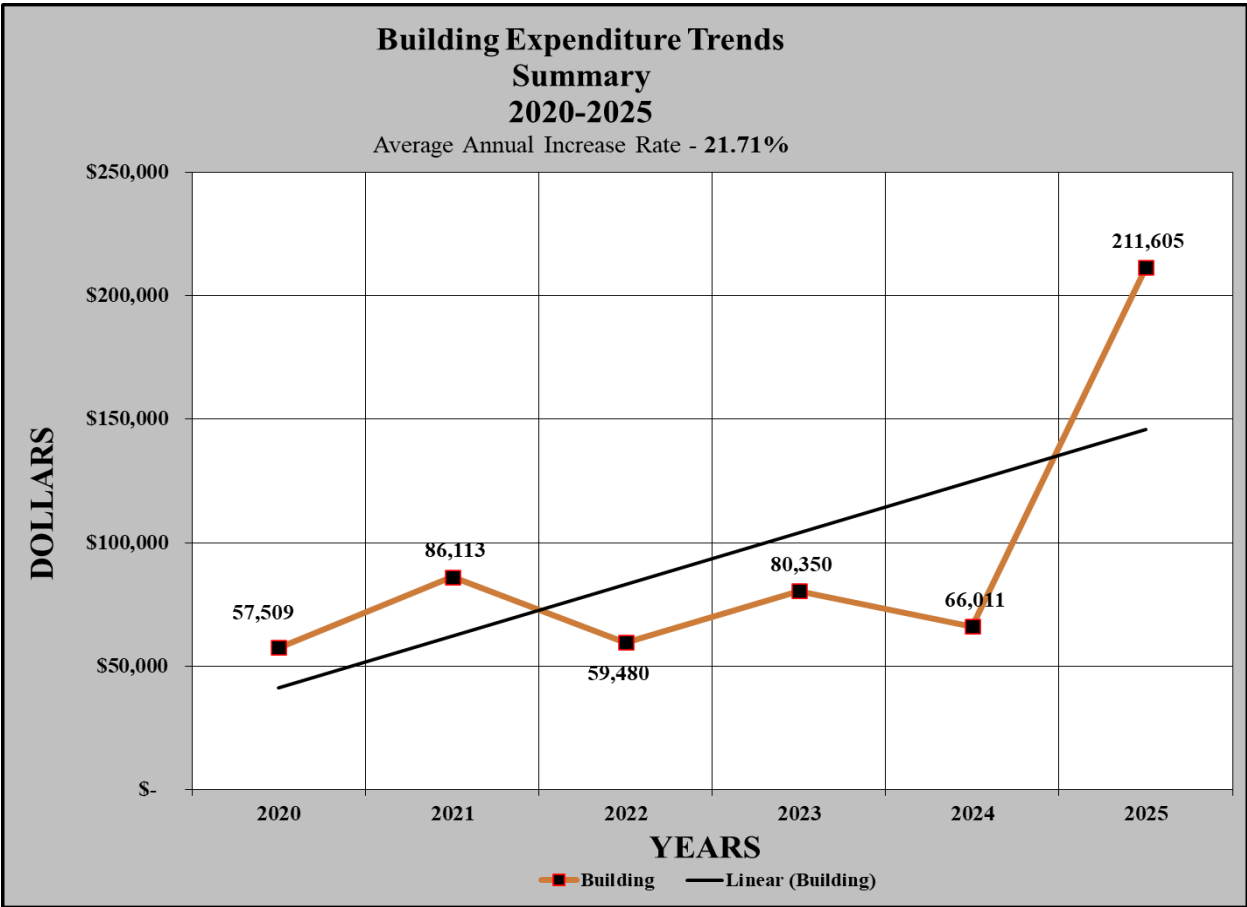
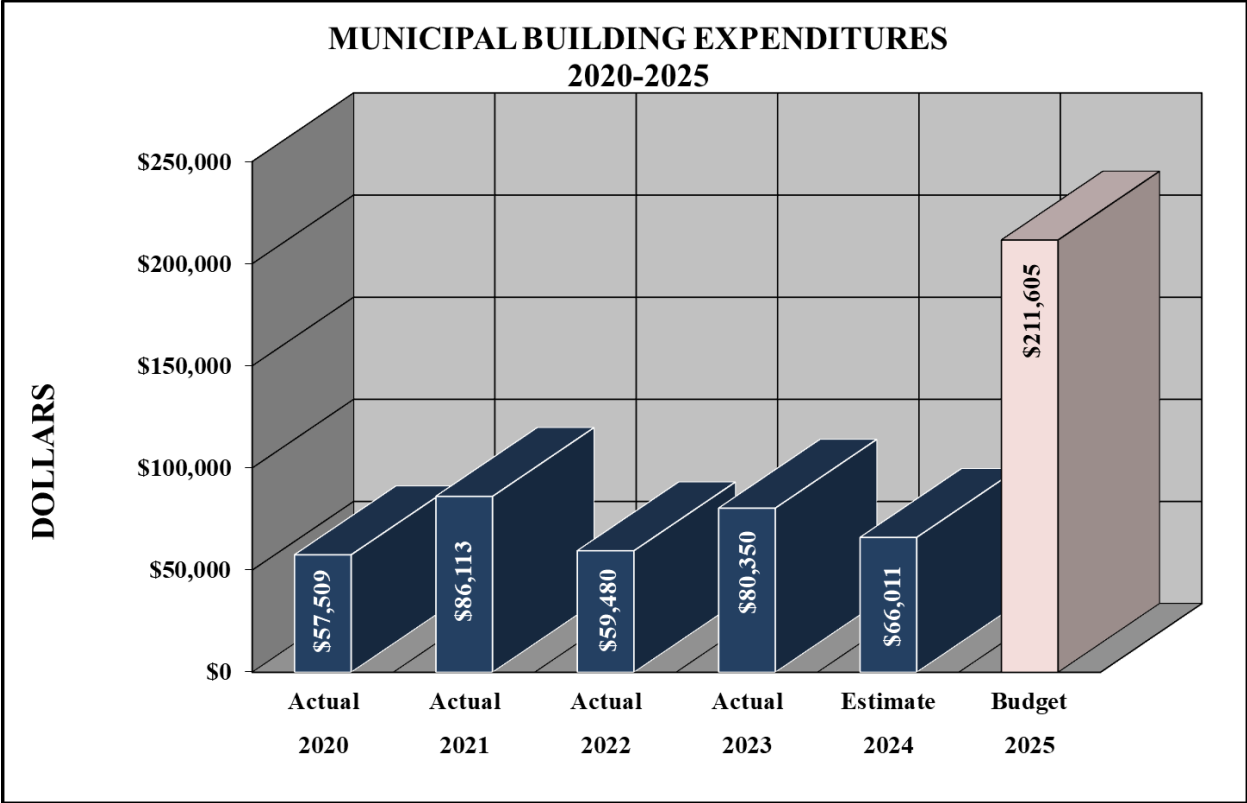
**MUNICIPAL BUILDING EXPENDITURE TRENDS**

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Estimate	2025 Budget
<b>01.409.??? - Building</b>						
12 · Building Maint Wages	\$ 6,279	\$ 7,633	\$ 8,770	\$ 18,405	\$ 6,500	\$ 12,878
121 Building Maint OT	-	-	-	-	-	428
22 · General Supplies	1,281	4,526	1,032	936	1,500	1,500
23 · Propane Gas	3,057	3,412	5,269	4,156	4,000	5,500
25 · Building - Repairs & Maint	8,369	33,189	1,751	8,740	7,000	40,000
26 · Building - Small Tools	-	111	-	-	-	250
32 · Telephone	4,365	3,751	4,099	5,002	5,000	5,000
35 · Insurance	18,112	19,023	20,627	20,802	23,502	24,000
43 · Real Estate Taxes	5,741	5,839	5,939	6,306	6,568	7,000
45 · Building - Contracted Services	7,544	5,531	8,068	11,587	7,500	10,000
60 · Building - Capital	-	-	-	-	-	100,000
361 · Electricity	2,720	2,828	3,526	3,940	4,000	4,800
366 · Water Usage	42	114	102	115	127	150
427 · Solid Waste Collection & Dispos	-	156	296	361	314	100
<b>Total Municipal Building</b>	<b>\$ 57,509</b>	<b>\$ 86,113</b>	<b>\$ 59,480</b>	<b>\$ 80,350</b>	<b>\$ 66,011</b>	<b>\$ 211,605</b>

**BUDGETARY COMMENT**

Budgeted Municipal Building Expenditures is \$145,594.19 or 220.56% more than is estimated for 2024.

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GENERAL FUND  
PUBLIC SAFETY

## EXPENSES

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Estimate	2025 Budget
Total Public Safety	\$ 77,187	\$ 75,456	\$ 86,631	\$ 83,674	\$ 92,284	\$ 98,025

## PUBLIC SAFETY OVERVIEW

In municipal government, the roles of Fire Companies, Ambulance and Emergency Services, and Emergency Management are vital for protecting public safety, ensuring rapid response to emergencies, and coordinating preparedness and recovery efforts. These services ensure that residents have access to life-saving resources and support in times of crisis.

- **Fire Companies for Contracted Services:**
  - **Fireman Relief Distribution:** Funds (411.51) distributed to fire companies, typically through a Firemen’s Relief Association, to support firefighter welfare, equipment, and necessary safety provisions.
  - **Hydrant Rental:** Covers the rental of fire hydrants (411.80), ensuring that the fire company has access to water sources across the municipality for firefighting.
- **Ambulance and Emergency Services:**
  - **Yellow Breeches EMS:** Financial support (412.451) for Yellow Breeches EMS, providing critical emergency medical services, including accident response, medical emergencies, and transport to healthcare facilities.
  - **Cumberland Goodwill EMS:** Financial support (412.452) for Cumberland Goodwill EMS, providing critical emergency medical services, including accident response, medical emergencies, and transport to healthcare facilities.
- **Emergency Management:**
  - **Emergency Management Supplies:** Funds for essential supplies (415.20) needed for disaster response and preparedness, ensuring that emergency management operations are well-equipped.
  - **Travel Expenses:** Reimbursement for mileage (415.25) associated with emergency management activities, such as attending coordination meetings, conducting inspections, and responding to emergencies.

- **Professional Services:** Expenses for contracted services (415.31), such as consultants or specialized expertise (ESA and Assistant ESA), to aid in emergency planning and implementation.
- **PA One Call:** Fees for the Pennsylvania One Call system (415.452), which aids in locating underground utilities to ensure safe excavation practices during emergencies or infrastructure work.

These components collectively strengthen the municipality's ability to respond to fires, medical emergencies, and disasters, ensuring that fire companies, EMS providers, and emergency management teams are supported with the necessary resources, infrastructure, and training to safeguard the community and maintain public safety.

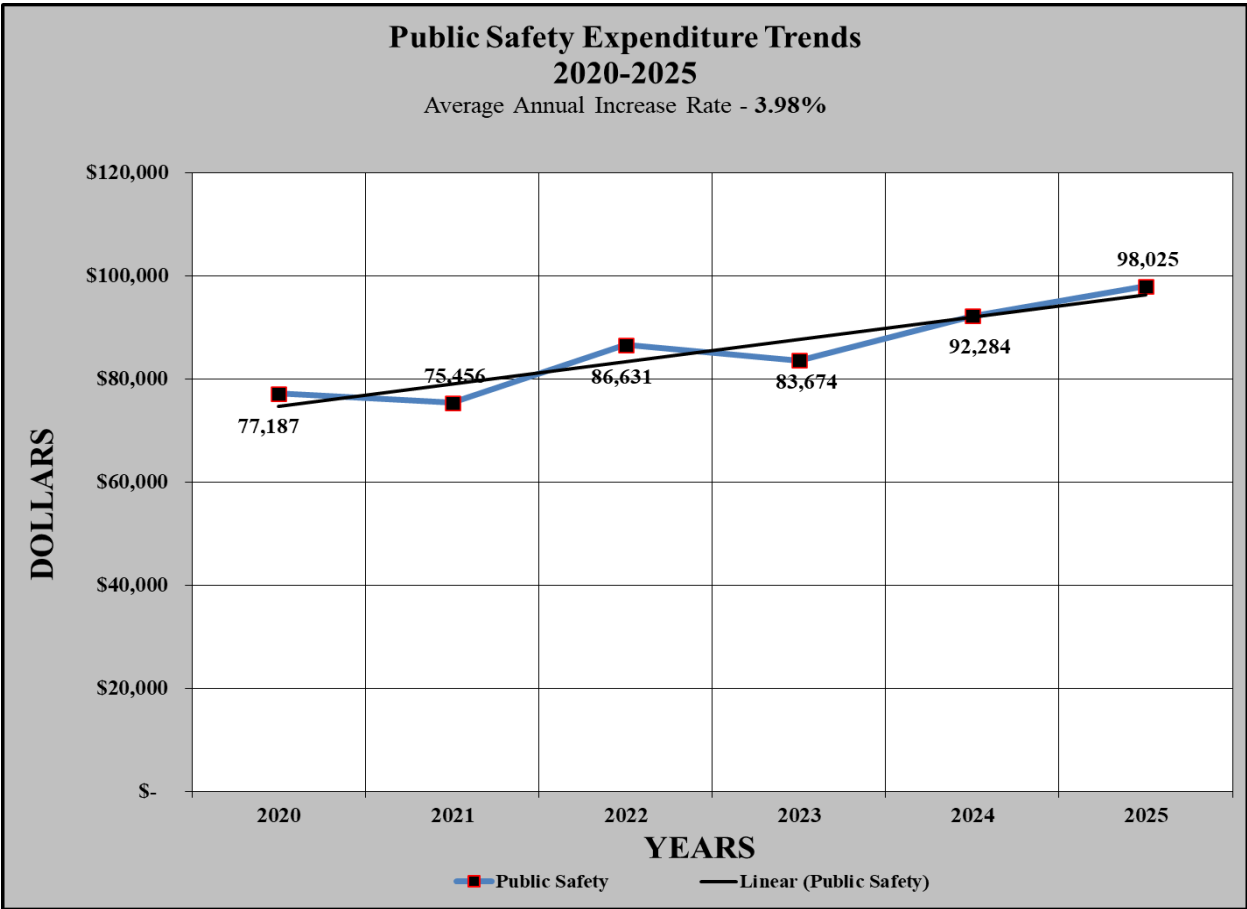
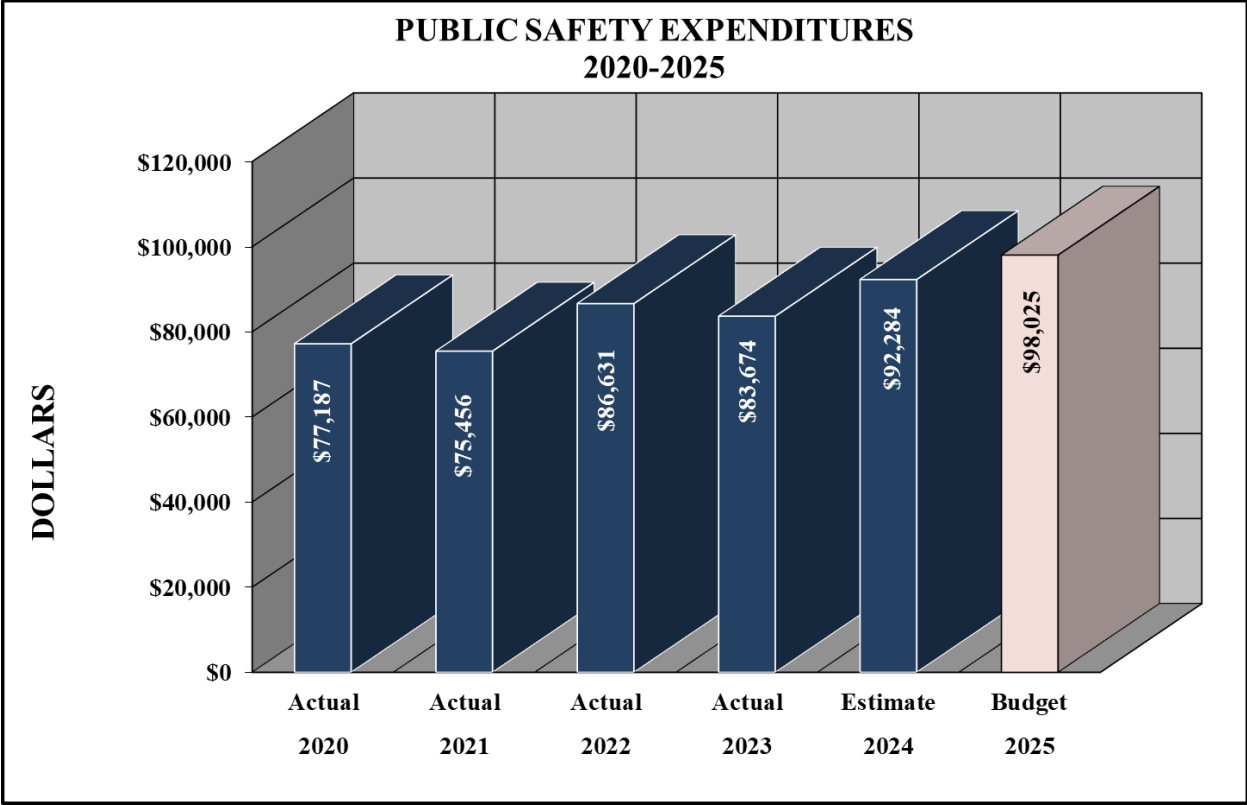
### **PUBLIC SAFETY EXPENDITURE TRENDS**

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Estimate	2025 Budget
<b>01.411.?? · Fire Company</b>						
51 · Fireman Relief Distribution	\$ 44,582	\$ 40,053	\$ 49,462	\$ 43,818	\$ 54,259	\$ 50,000
80 · Hydrant Rental	-	-	-	-	-	-
<b>Total Fire Company</b>	<b>\$ 44,582</b>	<b>\$ 40,053</b>	<b>\$ 49,462</b>	<b>\$ 43,818</b>	<b>\$ 54,259</b>	<b>\$ 50,000</b>
<b>01.412.??? · Ambulance/Emergency Services</b>						
451 · Yellow Breeches EMS	\$ 23,000	\$ 23,000	\$ 26,000	\$ 25,000	\$ 25,000	\$ 35,000
452 · Cumb. Goodwill Fire & Rescue	6,890	7,575	7,575	7,575	7,575	7,575
<b>Total Ambulance and Emergency Services</b>	<b>\$ 29,890</b>	<b>\$ 30,575</b>	<b>\$ 33,575</b>	<b>\$ 32,575</b>	<b>\$ 32,575</b>	<b>\$ 42,575</b>
<b>01.415.??? · Emergency Management</b>						
20 · EM Supplies	\$ 166	\$ 1,190	\$ -	\$ 3,568	\$ 1,000	\$ 1,000
25 Mileage	-	-	-	-	-	-
31 · Professional Services	2,250	3,400	3,400	3,400	4,200	4,200
452 · PA One Call	300	239	194	313	250	250
<b>Total Emergency Management</b>	<b>\$ 2,716</b>	<b>\$ 4,829</b>	<b>\$ 3,594</b>	<b>\$ 7,281</b>	<b>\$ 5,450</b>	<b>\$ 5,450</b>
<b>Total Public Safety</b>	<b>\$ 77,187</b>	<b>\$ 75,456</b>	<b>\$ 86,631</b>	<b>\$ 83,674</b>	<b>\$ 92,284</b>	<b>\$ 98,025</b>

### **BUDGETARY COMMENT**

The budgeted Public Safety Expenditures is \$5,740.60 or 6.22% more than is estimated for 2024.

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GENERAL FUND  
PLANNING & ZONING COMMISSION

## EXPENSES

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Estimate	2025 Budget
Total Planning & Zoning Commission	\$ 59,048	\$ 39,382	\$ 52,098	\$ 94,387	\$ 64,110	\$ 74,043

## PLANNING AND ZONING OVERVIEW

**Planning and Zoning** refers to the administrative functions within a municipality that manage land use, zoning regulations, and development planning. These functions ensure that the community's growth and development align with local policies and regulations. Planning and Zoning expenses include:

- **Salaries and Wages:** Compensation for staff, including the Zoning Officer (414.12), Zoning Officer overtime (414.121), Zoning Assistant (414.14), Planning Commission wages (414.18), and Zoning Hearing Board wages (414.19).
- **Operational Costs:** Office equipment expenses (414.60) and supplies (414.20) needed for daily operations, such as documents, materials, and administrative tools.
- **Travel and Communication:** Zoning Officer mileage (414.33) and costs related to phone and internet services like a hotspot (414.321) to ensure staff can communicate and perform tasks efficiently.
- **Training and Seminars:** Expenses for attending zoning and planning seminars and training (414.49, 414.46), which ensure that staff remain up-to-date with the latest regulations and planning practices.
- **Contracted Services:** Costs for externally contracted services (414.45), which could include specialized consultants, technical reviews, or other services necessary for zoning and planning operations.
- **Legal and Escrow Services:** Expenses for legal services related to Planning Commission and Zoning Hearing Board matters (414.314), and costs for escrow or developer closeouts (414.317) to manage developer projects and financial obligations.
- **Advertising and Public Notices:** Costs for advertising public meetings and zoning changes (414.341) as required by law, as well as the printing of planning and zoning materials (414.342).

- **Postage and Fees:** Costs for postage (414.325) related to zoning notifications and correspondence, and fees for recording plans (414.48) as part of the planning process.

These components ensure the smooth operation of planning and zoning activities, facilitating proper land use management, community development, and regulatory compliance within the municipality.

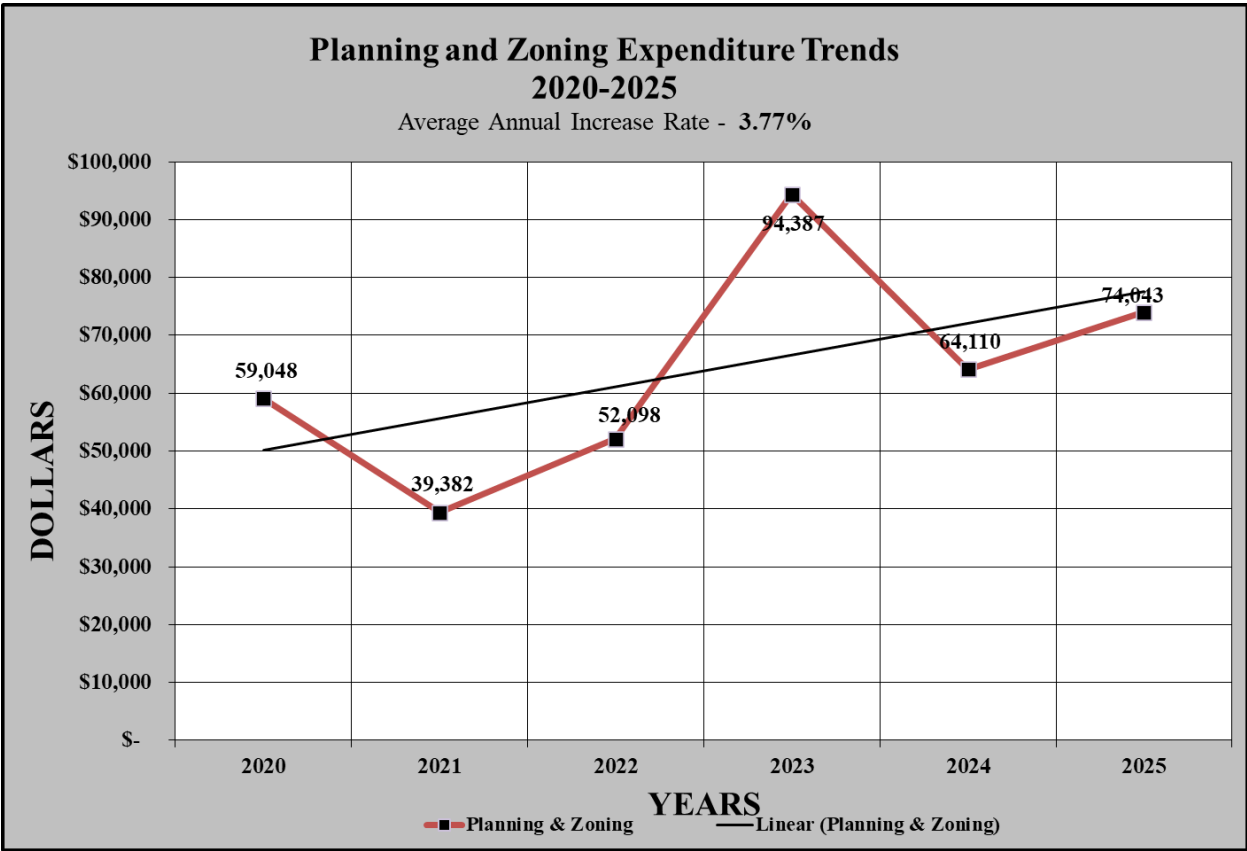
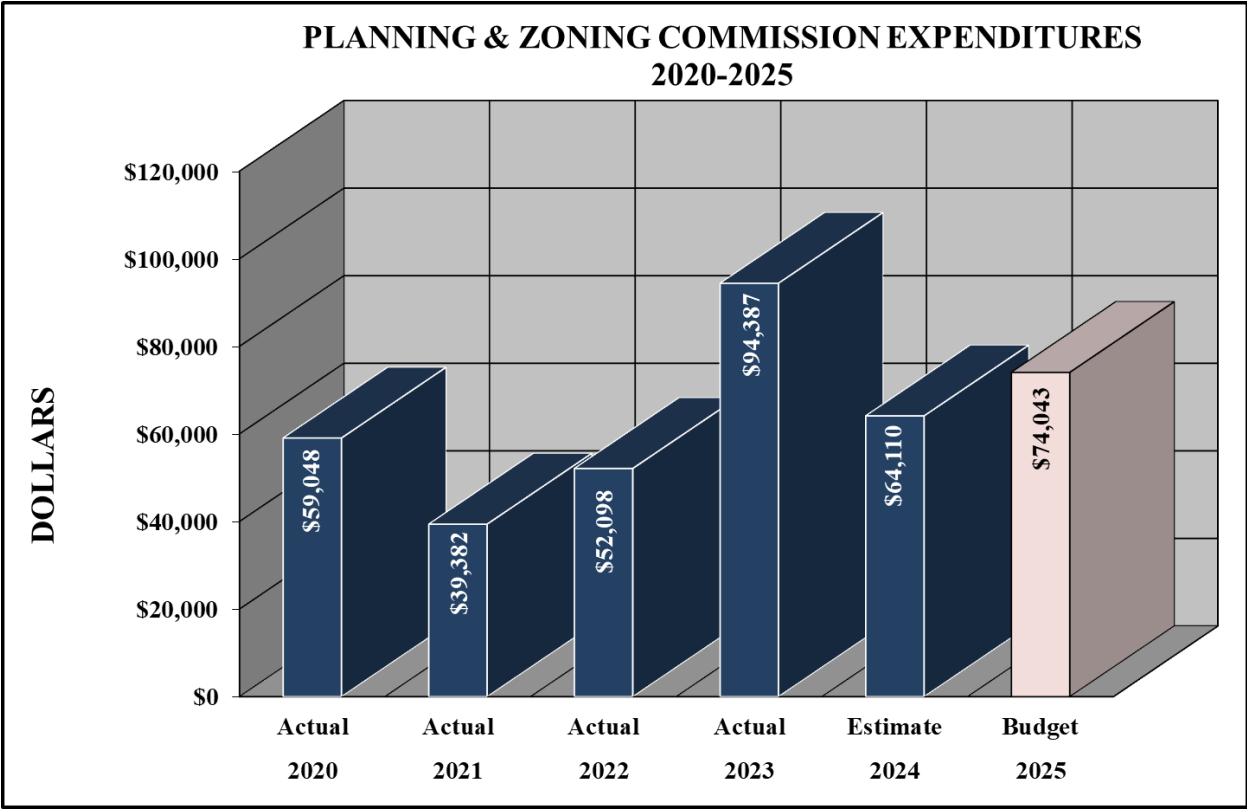
**PLANNING AND ZONING SERVICES EXPENDITURE TRENDS**

<u>01.414.??? · Planning &amp; Zoning</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Estimate</u>	<u>2025 Budget</u>
317 · Escrow / Developer closeouts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12 · Zoning Officer Wages	32,787	34,363	36,336	1,417	45,000	51,418
121 Zoning Officer OT	-	-	-	-	-	-
14 · Zoning Assistant	-	-	-	40,944	1,800	-
60 · Office Equipment	-	-	-	35,879	55	-
49 · Zoning Seminars	-	-	-	1,224	-	-
18 · Planning Commission Wages	1,200	1,400	-	825	1,000	2,100
19 · Zoning Hearing Board Wages	525	210	-	630	450	525
20 · Planning/Zoning Supplies	115	31	96	213	400	500
33 · Zoning officer Mileage	-	-	-	50	-	100
45 · Contracted Services	17,008	1,465	5,775	7,140	10,000	10,000
46 · P/Z Seminars/Training	210	-	175	374	35	400
48 · Plan Recording Fee	395	111	845	356	450	400
314 · PC/ZHB-Legal	3,640	768	6,047	2,773	2,000	4,000
321 Phone/HotSpot	-	-	-	-	320	500
325 · Zoning Officer - Postage	737	560	741	1,076	1,500	1,300
341 · Advertising	2,431	473	2,084	1,287	1,100	2,500
342 · P/Z Printing	-	-	-	200	-	300
<b>Total Planning and Zoning</b>	<b>\$ 59,048</b>	<b>\$ 39,382</b>	<b>\$ 52,098</b>	<b>\$ 94,387</b>	<b>\$ 64,110</b>	<b>\$ 74,043</b>

**BUDGETARY COMMENT**

Budgeted Planning and Zoning Expenditures are \$9,932.60 or 15.49% more than is estimated for 2024.

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GENERAL FUND  
HEALTH AND HUMAN SERVICES AND SEO

## EXPENSES

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Estimate	2025 Budget
Total Health and Human Services & SEO	\$ 19,344	\$ 26,237	\$ 19,885	\$ 20,906	\$ 22,227	\$ 25,983

### SEO AND HEALTH AND HUMAN SERVICES OVERVIEW

In municipal government, the Sewage Enforcement Officer (SEO) and Health and Human Services are essential for protecting public health, ensuring environmental compliance, and providing sanitation services. These functions help maintain public health standards and ensure a clean, safe environment for residents.

- **Sewage Enforcement Officer (SEO):**
  - **SEO Wages:** Compensation for the Sewage Enforcement Officer (413.12), who oversees sewage management activities, including inspections, permitting, and compliance enforcement to protect public health.
  - **Supplies and Postage:** Covers expenses for supplies and postage (413.21) necessary for the SEO's tasks, such as mailing permits, notices, and other related documentation.
  - **SEO Contracted Services:** Reflects costs (413.45) for contracting external services for specialized sewage-related tasks, including technical assessments or additional compliance support.
- **Health and Human Services:**
  - **Trash Collection Wages:** Compensation for staff involved in trash collection (427.13), ensuring regular and efficient waste collection at our facilities.
  - **Trash Collection Overtime:** Additional wages for overtime (427.131)
  - **Garbage Collection:** General expenses (427.00) related to garbage collection services, including waste removal costs, equipment, and operational needs to ensure effective sanitation.
  - **CDL Testing:** Costs associated with Commercial Driver's License (CDL) testing (421.31) for employees operating heavy vehicles ensuring that they meet safety and certification standards.

These components collectively support the municipality's ability to manage on-lot sewage systems and sanitation services, ensuring that sewage is handled in compliance with regulations and that waste management operations are performed safely and effectively. Together, these roles contribute to a healthy and clean community environment.

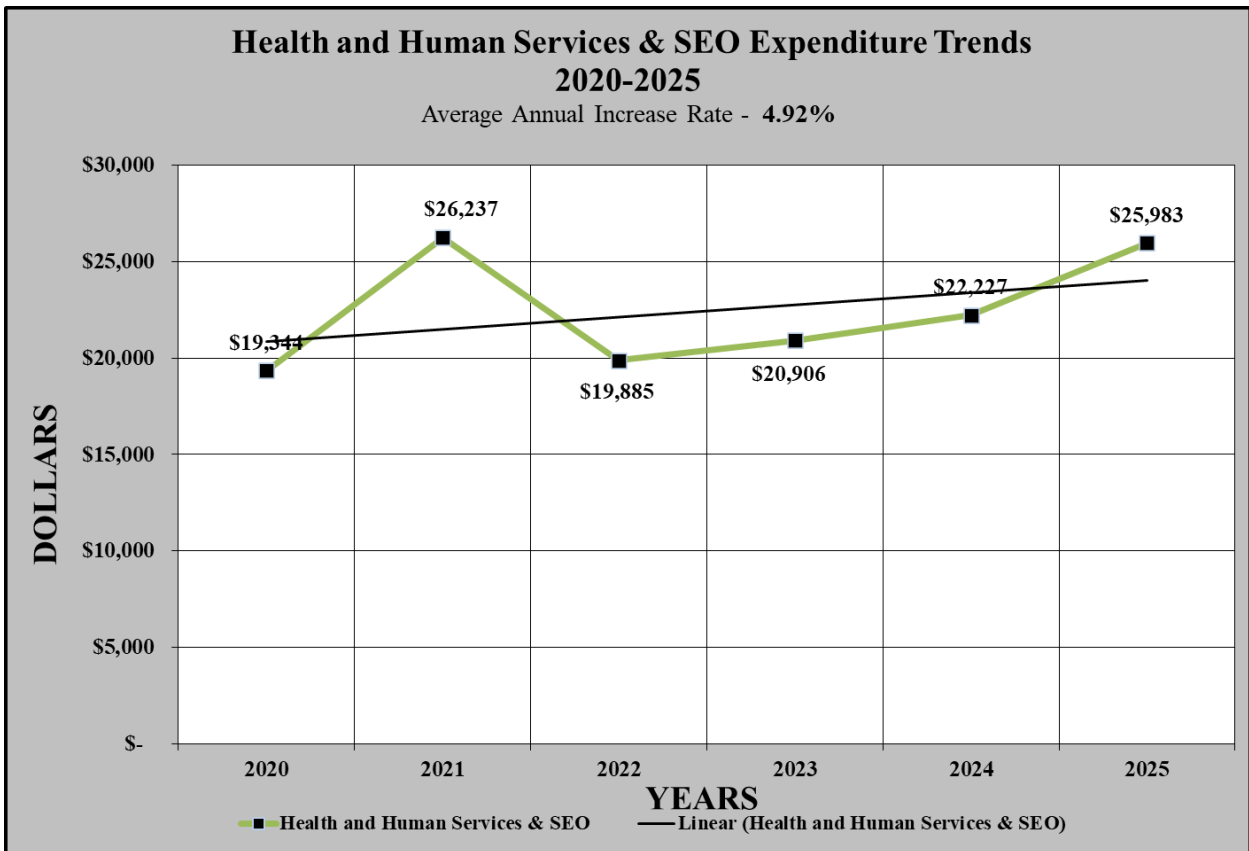
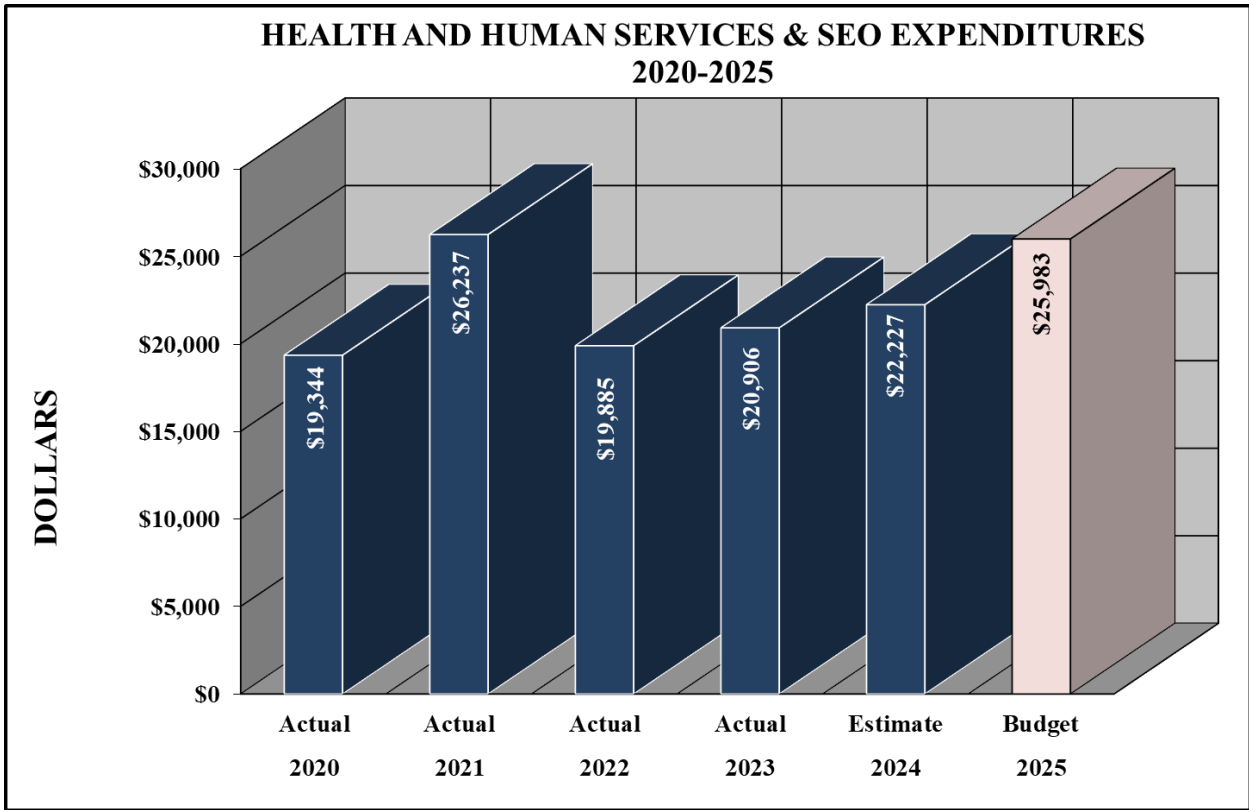
**SEO AND HEALTH AND HUMAN SERVICES EXPENDITURE TRENDS**

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Estimate	2025 Budget
<b>01.420.??? · Health &amp; Human Services</b>						
13 · Trash Collection Wages	\$ 890	\$ 1,224	\$ 1,346	\$ 2,618	\$ 4,000	\$ 4,293
131 · Trash Collection - Overtime	-	-	-	-	-	\$ -
00 · Garbage Collection	262	143	-	-	-	290
31 · CDL Testing	360	502	382	390	400	400
<b>Total Health and Human Services</b>	<b>\$ 1,511</b>	<b>\$ 1,868</b>	<b>\$ 1,728</b>	<b>\$ 3,008</b>	<b>\$ 4,400</b>	<b>\$ 4,983</b>
<b>01.413.?? · Sewage Enforcement Officer</b>						
12 · SEO Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21 · Supplies-Postage	377	974	955	504	827	1,000
45 · SEO Contracted Services	17,455	23,394	17,202	17,395	17,000	20,000
<b>Total Sewage Enforcement Officer</b>	<b>\$ 17,833</b>	<b>\$ 24,368</b>	<b>\$ 18,157</b>	<b>\$ 17,899</b>	<b>\$ 17,827</b>	<b>\$ 21,000</b>
<b>Total Health and Human Services &amp; SEO</b>	<b>\$ 19,344</b>	<b>\$ 26,237</b>	<b>\$ 19,885</b>	<b>\$ 20,906</b>	<b>\$ 22,227</b>	<b>\$ 25,983</b>

**BUDGETARY COMMENT**

Budgeted Health and Human Services Expenditures are \$3,756.01 or 16.90% more than is estimated for 2024.

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GENERAL FUND  
PUBLIC WORKS DEPARTMENT

## EXPENSES

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Estimate	2025 Budget
Total Public Works Total	\$ 926,336	\$ 696,864	\$ 420,119	\$ 779,480	\$ 1,295,200	\$ 1,300,845

### PUBLIC WORKS DEPARTMENT OVERVIEW

In municipal government, the roles of the Road Master and Public Works Department are integral to maintaining and managing infrastructure, including roads, signage, storm drains, and other essential utilities. Together, they ensure the safety, functionality, and upkeep of the municipality's public spaces, roads, and utilities.

- **Salaries and Wages:**
  - **Public Works Director:** Compensation for the Public Works Director (406.12), who often serves as the Road Master, overseeing all road and infrastructure projects.
  - **Public Works:** Includes wages and overtime for various tasks within the Public Works Department, such as street cleaning (431.13), snow removal (432.13), sign maintenance (433.13), storm drain maintenance (436.13), infrastructure repairs (437.13), general road maintenance (438.13), road and bridge construction (439.13) and park maintenance (454.13).
- **Communication Expenses:** Costs associated with the Road Master's communication system, like Nextel (406.322), enable efficient coordination of field operations.
- **Professional Development:** Covers training expenses (406.46) to keep the Road Master updated on best practices, safety regulations, and innovations in road maintenance and public works.
- **Office Equipment:** Funds for office equipment (406.75) to assist the Road Master in managing administrative tasks, planning, and coordinating public works activities.
- **Highways:**
  - **Street and Gutter Cleaning:** Wages (431.13), overtime (431.131), and supplies (431.20) to ensure clean and well-maintained streets and gutters.
- **Ice and Snow Removal:**

- **Snow Removal:** Includes wages (432.13), overtime (432.131), supplies (432.20), maintenance and repairs (432.25), vehicle parts (432.251), and other related expenses to manage winter weather conditions.
- **Signs:**
  - **Street Signs and House Number Signs:** Covers wages for sign maintenance (433.13), overtime (433.131), supplies (433.20), and house number signage (433.44) to keep street signage accurate and visible.
- **Storm Sewers and Drains:**
  - **Storm Drain Maintenance:** Wages (436.13), overtime (436.131), supplies (436.20), equipment rental (436.38), and contracted services (436.45) for stormwater management and flood prevention.
- **Repairs and Maintenance:**
  - **Infrastructure Repairs:** Wages (437.13), overtime (437.131), supplies (437.22), machinery and vehicle repairs (437.25), small tools and minor equipment (437.26), contracted maintenance services (437.45), and vehicle parts (437.251) for ongoing municipal facility and equipment upkeep.
- **Road Maintenance:**
  - **General Road Maintenance:** Wages (438.13), overtime (438.131), supplies (438.20), equipment rental (438.38), and contracted services (438.45) for consistent road upkeep and safety.
- **Road Construction:**
  - **Road and Bridge Construction:** Wages (439.13), overtime (439.131), and additional expenses for road construction (439.22) and bridge projects (439.221).
- **Public Works Other Services:**
  - **Water System Authority:** Wages (448.13) and supplies (448.22) for the management of the municipal water system.

These components collectively support the Public Works Department in its mission to manage, maintain, and construct critical infrastructure, ensuring that roads, utilities, and



public spaces meet community needs and comply with safety and operational standards.

## **PUBLIC WORKS EXPENDITURE TRENDS**

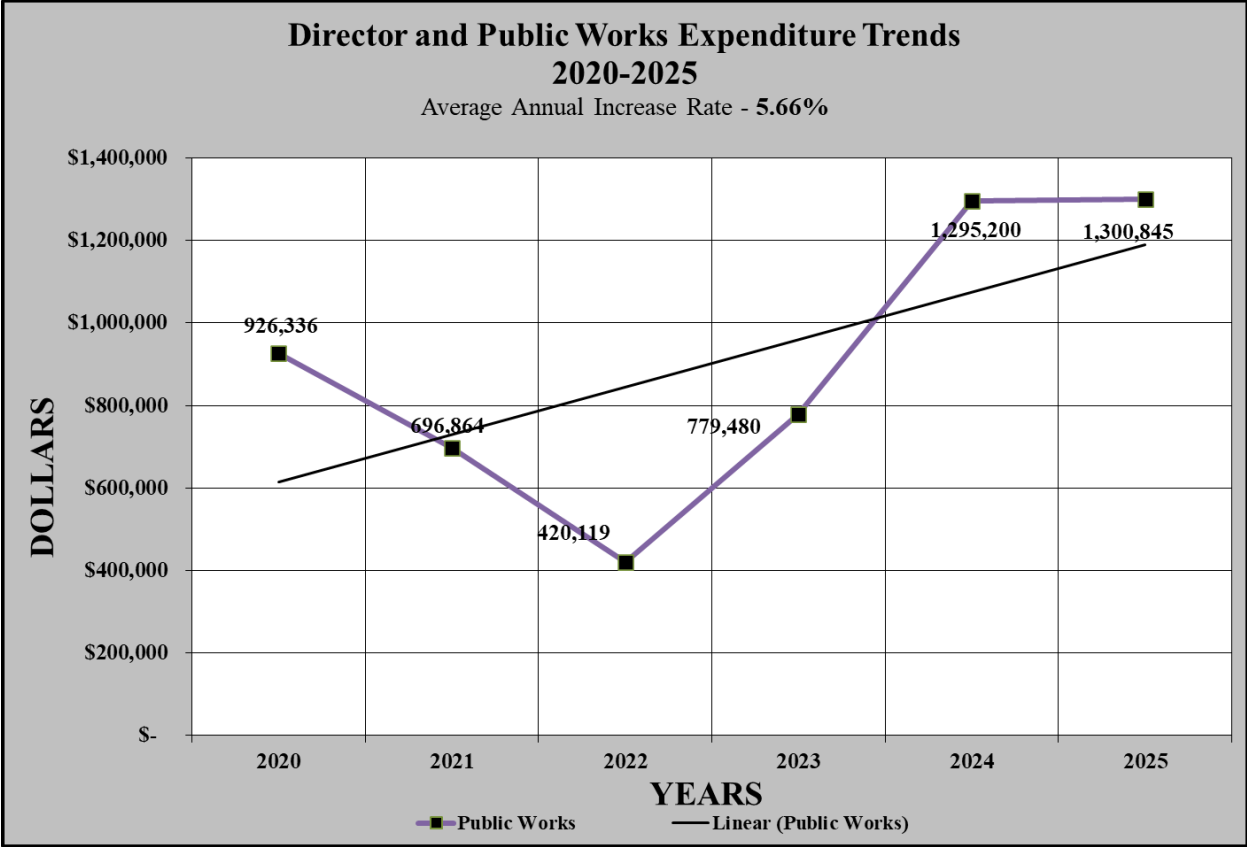
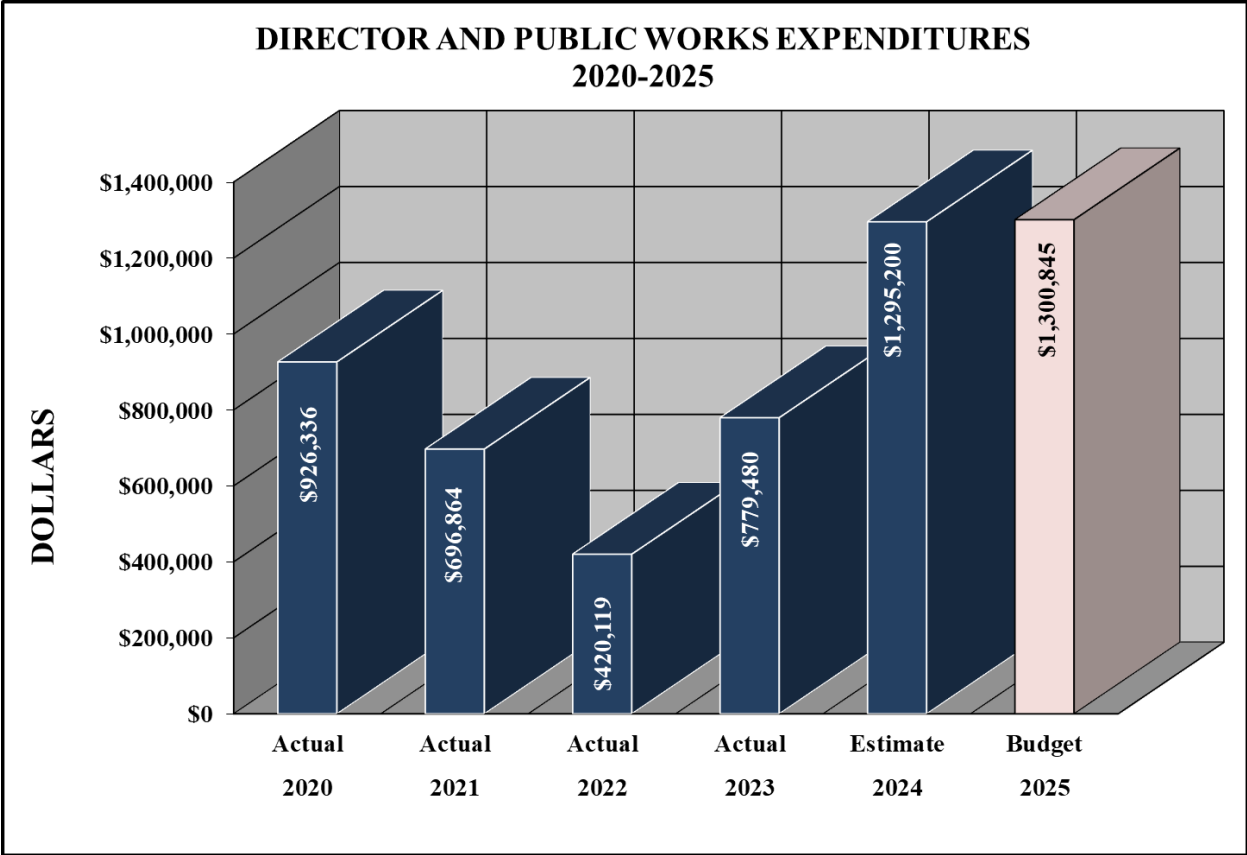
	2020	2021	2022	2023	2024	2025
	Actual	Actual	Actual	Actual	Estimate	Budget
<b>01.406.??? · Road Master</b>						
12 · Public Works Director Wages	\$ 21,858	\$ 22,909	\$ 24,224	\$ 27,296	\$ 71,926	\$ 74,090
322 · RoadMaster Nextel	423	1,548	1,486	1,487	1,200	1,000
46 · RoadMaster Training	-	-	-	251	-	400
75 Office Equipment	-	-	-	-	-	100
<b>Total Road Master</b>	<b>\$ 22,281</b>	<b>\$ 24,457</b>	<b>\$ 25,710</b>	<b>\$ 29,035</b>	<b>\$ 73,126</b>	<b>\$ 75,590</b>
<b>01.4???.??? · Highways</b>						
30.32 · Communication-phones/radios	\$ 14,538	\$ 8,781	\$ 2,587	\$ 1,380	\$ -	\$ -
30.13 · Road Crew Wages	9,076	6,848	13,076	8,473	5,500	6,439
30.131 · Road Crew - Overtime	-	-	-	-	-	-
30.17 · Road Crew Training	200	-	320	1,049	435	600
30.20 · Highway Supplies	1,356	1,528	2,629	1,391	3,500	3,500
30.25 · Small Tools	634	728	1,601	2,602	3,500	3,500
30.32 Communication Equipment	-	-	-	-	1,380	3,000
30.37 · General Svc. Vehicles	-	-	35	-	-	100
30.45 · HW Contracted Services	90	990	1,080	1,080	1,080	1,200
30.190 · Safety Equipment	193	1,026	1,539	1,031	1,000	1,200
30.191 · Clothing Allowance	1,002	1,378	999	3,038	2,500	3,000
30.231 · Gasoline	763	4,214	6,332	5,959	7,000	7,500
30.233 · Diesel	12,815	14,906	16,649	23,436	20,000	25,000
<b>Total Highways</b>	<b>\$ 40,667</b>	<b>\$ 40,399</b>	<b>\$ 46,847</b>	<b>\$ 49,438</b>	<b>\$ 45,895</b>	<b>\$ 55,039</b>
<b>31.??? · Cleaning of Streets and Gutters</b>						
31.13 · Street & Gutter Wages	\$ 2,574	\$ 1,583	\$ 4,777	\$ 1,876	18,000	\$ 15,024
31.131 · Street & Gutter - Overtime	-	-	111	-	-	285
31.20 · Streets & Gutters Supplies	8,331	8,102	5,476	7,011	8,000	10,000
<b>Total Cleaning of Streets and Gutters</b>	<b>\$ 10,905</b>	<b>\$ 9,685</b>	<b>\$ 10,364</b>	<b>\$ 8,886</b>	<b>\$ 26,000</b>	<b>\$ 25,309</b>
<b>32.??? · Ice &amp; Snow Removal</b>						
32.13 · Snow Removal Wages	\$ 3,546	\$ 6,633	\$ 8,563	\$ 5,600	9,500	\$ 15,024
32.131 · Snow Removal - Overtime	2,265	1,135	2,386	503	5,425	2,423
32.20 · Snow Removal Supplies	1,359	3,742	1,325	150	4,500	5,000
32.25 · Snow Removal Maintenance/Repair	5,162	1,928	192	-	600	2,000
32.251 · Vehicle parts	-	2,430	1,820	-	3,000	3,000
32.00 · Ice & Snow Removal - Other	-	-	-	-	-	-
<b>Total Ice &amp; Snow Removal</b>	<b>\$ 12,331</b>	<b>\$ 15,868</b>	<b>\$ 14,285</b>	<b>\$ 6,253</b>	<b>\$ 23,025</b>	<b>\$ 27,447</b>
<b>33.??? · Signs</b>						
33.13 · Street Signs - Wages	\$ 1,844	\$ 2,832	\$ 3,470	\$ 2,333	6,000	\$ 6,439
33.131 · Street Signs - Overtime	-	53	-	65	66	356
33.20 · Signs	5,958	7,999	9,678	10,499	12,000	12,000
33.44 · House Number Signs	75	105	120	-	300	200
<b>Total Signs</b>	<b>\$ 7,876</b>	<b>\$ 10,989</b>	<b>\$ 13,267</b>	<b>\$ 12,896</b>	<b>\$ 18,366</b>	<b>\$ 18,995</b>
<b>36.?? · Storm Sewers &amp; Drains</b>						
36.13 · Storm Drain Wages	\$ 8,567	\$ 31,738	\$ 13,684	\$ 7,716	24,000	\$ 25,756
36.131 · Storm Drain - Overtime	57	-	-	-	424	428
36.20 · Storm Sewer Supplies	11,606	14,974	19,233	16,454	24,000	20,000
36.38 · Equipment Rental	-	2,319	5,574	-	5,000	8,000
36.45 · Contracted Services	-	-	-	-	3,000	3,000
<b>Total Storm Sewers &amp; Drains</b>	<b>\$ 20,231</b>	<b>\$ 49,030</b>	<b>\$ 38,490</b>	<b>\$ 24,170</b>	<b>\$ 56,424</b>	<b>\$ 57,183</b>

	2020	2021	2022	2023	2024	2025
	Actual	Actual	Actual	Actual	Estimate	Budget
<b>37.?? · Repairs &amp; Maintenance</b>						
37.13 · Repairs & Maint Wages	\$ 10,182	\$ 11,651	\$ 12,380	\$ 13,778	18,000	\$ 21,463
37.131 · Repairs & Maint - Overtime	56	-	-	-	-	-
37.22 · Supplies	2,940	3,489	3,519	5,139	6,000	6,000
37.25 · Repair to Machinery & Vehicles	19,021	20,274	31,862	20,041	15,000	22,000
37.26 · Small Tools & Minor Equipment	5,706	1,618	1,699	1,336	2,000	2,000
37.45 · Contracted Service Maintenance	299	-	-	-	-	-
37.251 · Vehicle parts	1,241	7,543	5,548	4,890	5,500	6,000
<b>Total Repairs &amp; Maintenance</b>	<b>\$ 39,445</b>	<b>\$ 44,575</b>	<b>\$ 55,008</b>	<b>\$ 45,184</b>	<b>\$ 46,500</b>	<b>\$ 57,463</b>
<b>438.??? · Road Maintenance</b>						
38.13 · Road Maint Wages	\$ 59,492	\$ 30,819	\$ 38,675	\$ 35,355	53,000	\$ 51,511
38.131 · Road Maint - Overtime	-	120	111	690	359	2,494
38.20 · Supplies	13,631	5,047	10,377	8,687	8,000	18,000
38.38 · Equipment Rental	2,990	-	-	210	-	3,000
38.45 · Road Contracted Services	4,425	21,307	15,336	15,940	15,000	30,000
<b>Total Road Maintenance</b>	<b>\$ 80,539</b>	<b>\$ 57,293</b>	<b>\$ 64,499</b>	<b>\$ 60,881</b>	<b>\$ 76,359</b>	<b>\$ 105,005</b>
<b>439.??? · Road Constuction</b>						
39.13 · Road Construction Wages	\$ 1,440	\$ 19,461	\$ 13,023	\$ 27,211	15,000	\$ 25,756
39.131 · Road Construction - Overtime	-	-	-	73	334	713
39.22 · Road Construction Projects	689,699	424,420	138,002	514,752	913,171	500,000
39.221 Bridge Construction Projects	-	-	-	-	-	350,000
<b>Total Road Construction</b>	<b>\$ 691,139</b>	<b>\$ 443,881</b>	<b>\$ 151,025</b>	<b>\$ 542,036</b>	<b>\$ 928,505</b>	<b>\$ 876,468</b>
<b>448.??? · Public Works Other Services</b>						
48.13 · Water System Authority Wages	\$ 550	\$ 555	\$ 623	\$ 685	1,000	\$ 2,146
48.22 · Mun. Auth. Supplies	373	132	-	15	-	200
<b>Total Public Works Other Services</b>	<b>\$ 923</b>	<b>\$ 687</b>	<b>\$ 623</b>	<b>\$ 700</b>	<b>\$ 1,000</b>	<b>\$ 2,346</b>
<b>Total Public Works</b>	<b>\$ 926,336</b>	<b>\$ 696,864</b>	<b>\$ 420,119</b>	<b>\$ 779,480</b>	<b>\$ 1,295,200</b>	<b>\$ 1,300,845</b>

**BUDGETARY COMMENT**

The Budgeted Public Works Expenditures are \$5,645.40 or 0.44% more than is estimated for 2024.

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GENERAL FUND  
CULTURE PARKS AND RECREATION

## EXPENSES

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Estimate	2025 Budget
Total Culture Parks and Recreation	\$ 13,330	\$ 15,188	\$ 67,821	\$ 53,427	\$ 48,514	\$ 55,752

### CULTURE, RECREATION, AND PARKS OVERVIEW

The municipal government's Culture, Recreation, and Parks departments provide facilities, programs, and services that enrich the community's cultural, educational, and recreational experiences. These services enhance residents' quality of life by supporting libraries, parks, and community events that encourage engagement, wellness, and enjoyment of public spaces.

- **Culture and Recreation:**
  - **Contracted Services - Security:** Covers expenses for contracted security services (454.45) to ensure the safety of public cultural and recreational facilities.
  - **Bosler Library:** Provides financial support (451.64) for the Bosler Library, which offers educational resources, community programs, and public library services to the community.
  - **Amelia Givin Library:** Funding allocated to the Amelia Givin Library (451.65), supporting its operations, collections, and community services, contributing to the municipality's cultural and educational resources.
- **Parks and Recreation:**
  - **Park Maintenance Wages:** Compensation for park maintenance employees (454.13), including wages for mowing (454.132) and overtime (454.131) to keep parks well-maintained.
  - **Park and Recreation Events:** Expenses related to organizing and hosting recreational events (454.24) for community engagement and enjoyment.
  - **Supplies and Equipment:** Costs for necessary supplies and equipment (454.247) to maintain parks and support recreational programs and activities.
  - **Advertising:** Funds for promoting park events, activities, and community programs (454.34), encouraging community participation.

- **Utilities:** Electric expenses (454.361) to power park facilities, including lighting and other utility needs.
- **Park and Mill Maintenance:** Ongoing maintenance of parks (454.371) and any specific upkeep needed for the mill (454.373) as part of the community’s historical or recreational offerings.
- **Toilet Rental:** Expenses for portable toilet rentals (454.44) to provide sanitary facilities for park visitors.
- **Contracted Services:** Includes expenses for contracting external services (454.45) for specific tasks, such as landscaping, repairs, or other park facility maintenance.

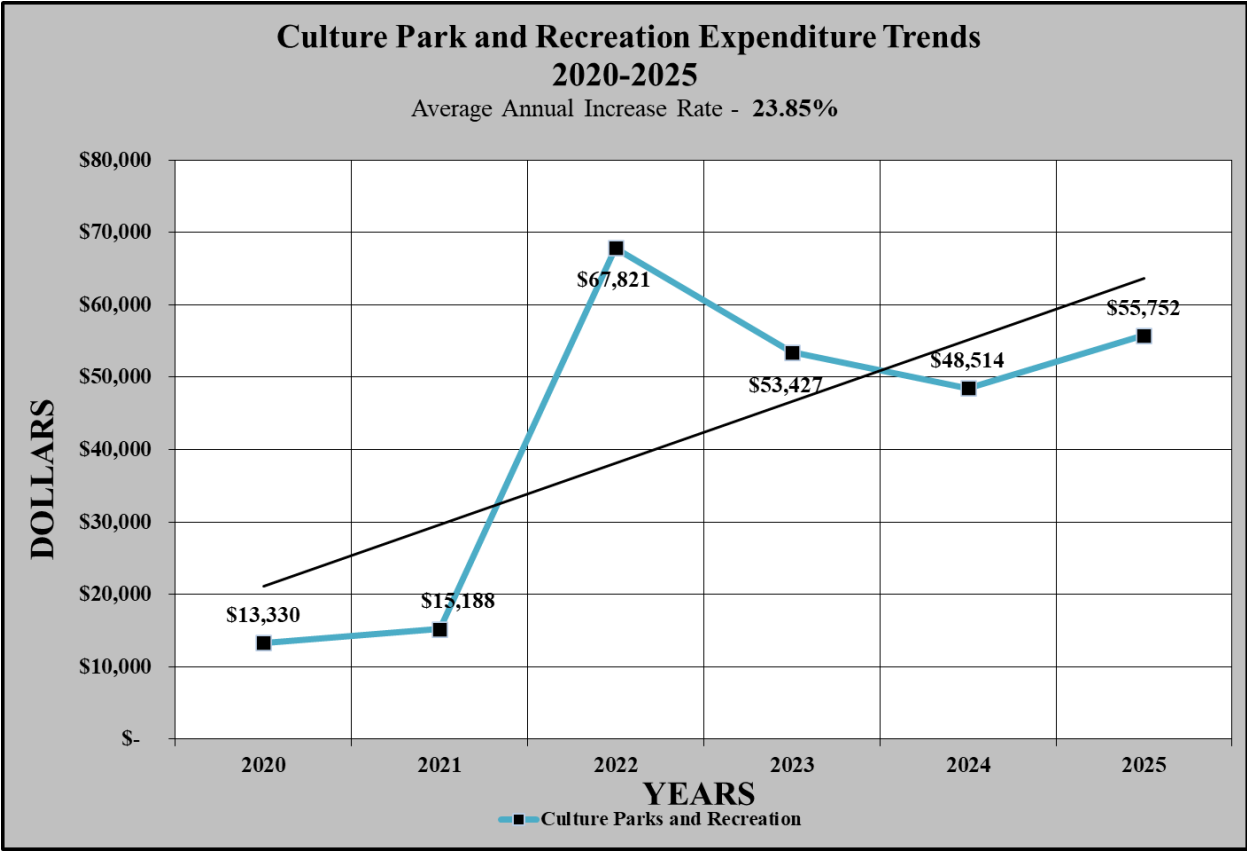
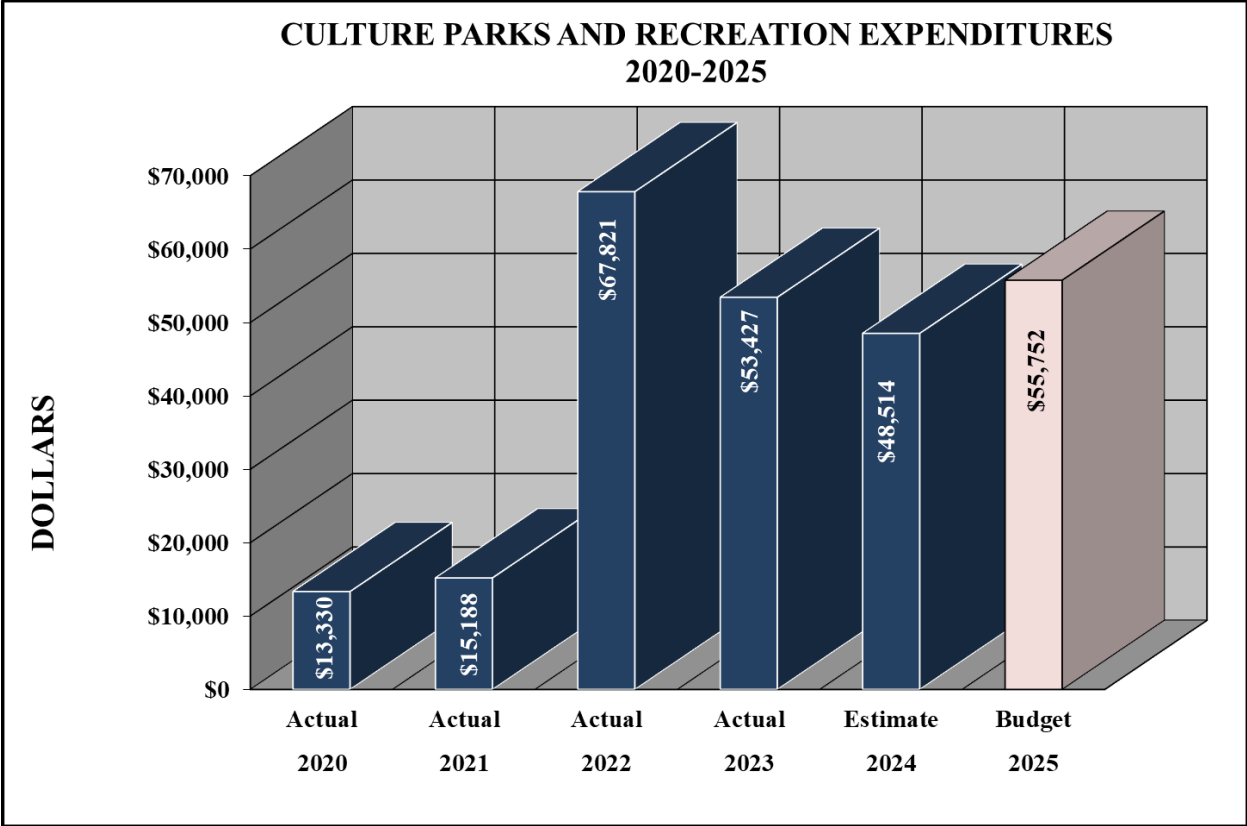
These components collectively support the municipality’s commitment to providing cultural and recreational resources, including libraries, well-maintained parks, and community events. Together, they foster a vibrant community environment, offering residents places for relaxation, cultural enrichment, and outdoor activities.

**CULTURE, RECREATION, AND PARKS EXPENDITURE TRENDS**

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Estimate	2025 Budget
<b>01.45?.?? · Culture and Recreation</b>						
4.45 · Contracted Services - security	\$ -	\$ -	\$ -	\$ 4,534	\$ -	\$ -
1.64 · Bosler Library	250	250	250	250	500	500
1.65 · Amelia Givin Library	250	250	250	250	500	500
<b>Total Culture and Recreation</b>	<b>\$ 500</b>	<b>\$ 500</b>	<b>\$ 500</b>	<b>\$ 5,034</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>
<b>01.454.??? · Parks and Recreation</b>						
13 · Park Maint Wages	\$ 7,647	\$ 7,843	\$ 23,425	\$ 36,072	\$ 30,000	\$ 27,902
132 · Park Maint - MOWING	-	-	-	-	-	-
131 · Park Maint - Overtime	-	-	-	-	-	-
24 · Park & Rec events	-	-	261	-	14	6,000
247 · Supplies and Equipment	422	227	1,349	42	500	1,000
34 · Advertising	-	-	-	309	-	150
361 · Electric	324	268	288	1,786	1,500	2,500
371 · Park Maintenance	1,410	3,470	40,087	8,865	10,000	15,000
373 · Mill Maintenance	147	-	81	-	-	600
44 · Toilet rental Park	2,880	2,880	1,830	1,320	1,500	1,600
45 Contracted Services	-	-	-	-	4,000	-
<b>Total Park and Recreation</b>	<b>\$ 12,830</b>	<b>\$ 14,688</b>	<b>\$ 67,321</b>	<b>\$ 48,393</b>	<b>\$ 47,514</b>	<b>\$ 54,752</b>
<b>Total Culture Parks and Recreation</b>	<b>\$ 13,330</b>	<b>\$ 15,188</b>	<b>\$ 67,821</b>	<b>\$ 53,427</b>	<b>\$ 48,514</b>	<b>\$ 55,752</b>

**BUDGETARY COMMENT**

Budgeted Culture and Recreation Expenditures are \$7,237.55 or 14.92% more than is estimated for 2024.



GENERAL FUND  
EMPLOYEE BENEFITS

## EXPENSES

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Estimate	2025 Budget
Total Employee Benefits	\$ 200,746	\$ 235,036	\$ 324,514	\$ 298,641	\$ 317,572	\$ 378,242

### EMPLOYEE BENEFITS OVERVIEW

The term **Employee Benefits** refers to the compensation provided to municipal employees beyond their regular wages, covering various types of insurance, retirement contributions, and paid time off. These benefits are essential for supporting employee well-being, retention, and job satisfaction. The key components of Employee Benefits include:

- **Pension Fund Contributions:** Contributions to employee pension funds (483.00), ensuring retirement benefits for municipal employees.
- **Workman's Compensation:** Insurance (484.00) that covers employees in case of work-related injuries or illnesses.
- **Unemployment Compensation:** Payments (485.00) that provide financial assistance to employees who are temporarily unemployed.
- **Employee Benefits:** This general category (487.000) includes various other benefits provided to employees.
- **Disability Insurance - Short Term:** Insurance (487.154) that provides income replacement for employees who are unable to work due to short-term disabilities.
- **Health Insurance:** Medical insurance (487.156) provided to employees to cover healthcare expenses.
- **Group Life Insurance:** Life insurance (487.158) offered to employees, typically providing financial benefits to their beneficiaries in case of death.
- **Personal Time:** Paid time off for personal days (487.176).
- **Sick Leave:** Paid leave for employees during illness (487.177).
- **Bereavement Leave:** Paid time off for employees dealing with the death of a family member or loved one (487.178).
- **Vacation:** Paid vacation time (487.179), allowing employees time off from work for rest or leisure.

- **Holiday Pay:** Compensation (487.180) for recognized holidays when employees do not work but are still paid.

These components ensure that municipal employees receive a comprehensive benefits package that includes financial security, health coverage, and paid time off, contributing to their overall job satisfaction and well-being.

**EMPLOYEE BENEFITS EXPENDITURE TRENDS**

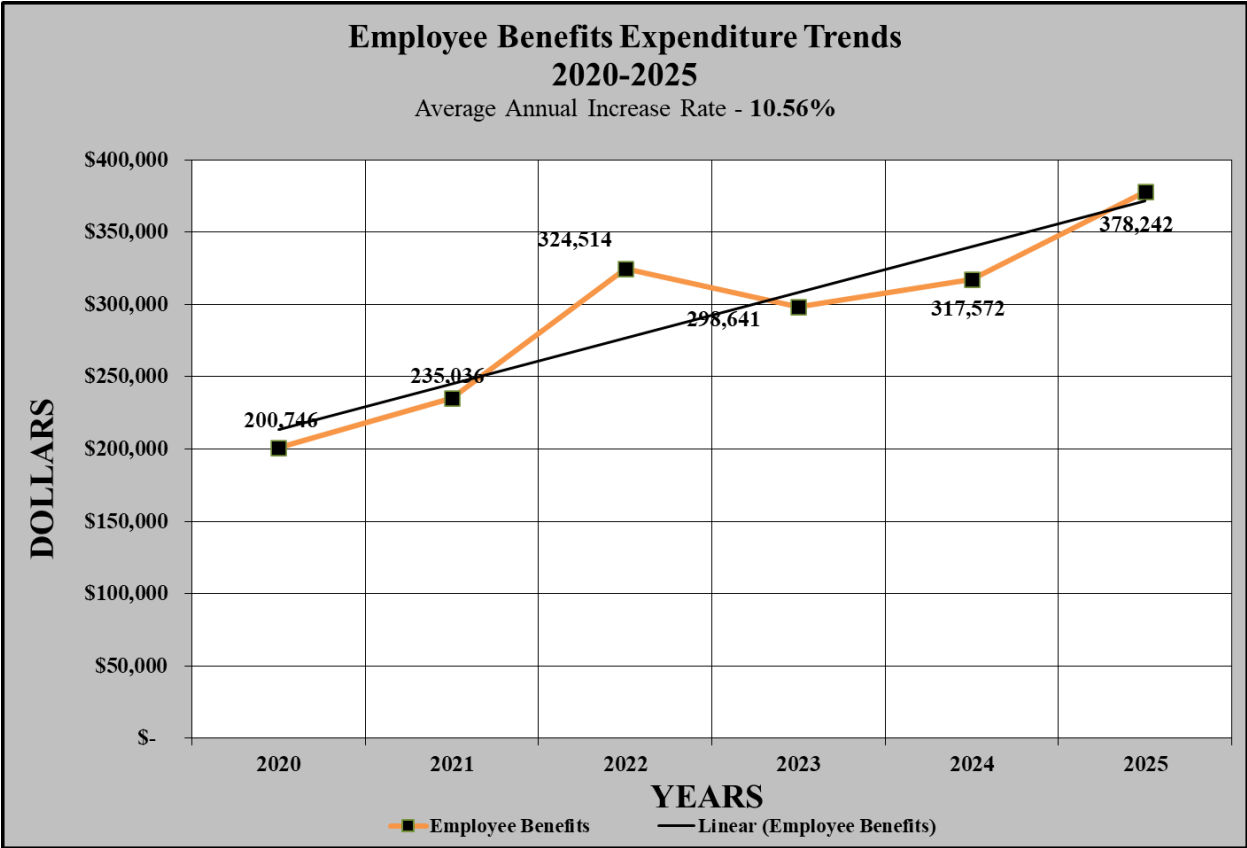
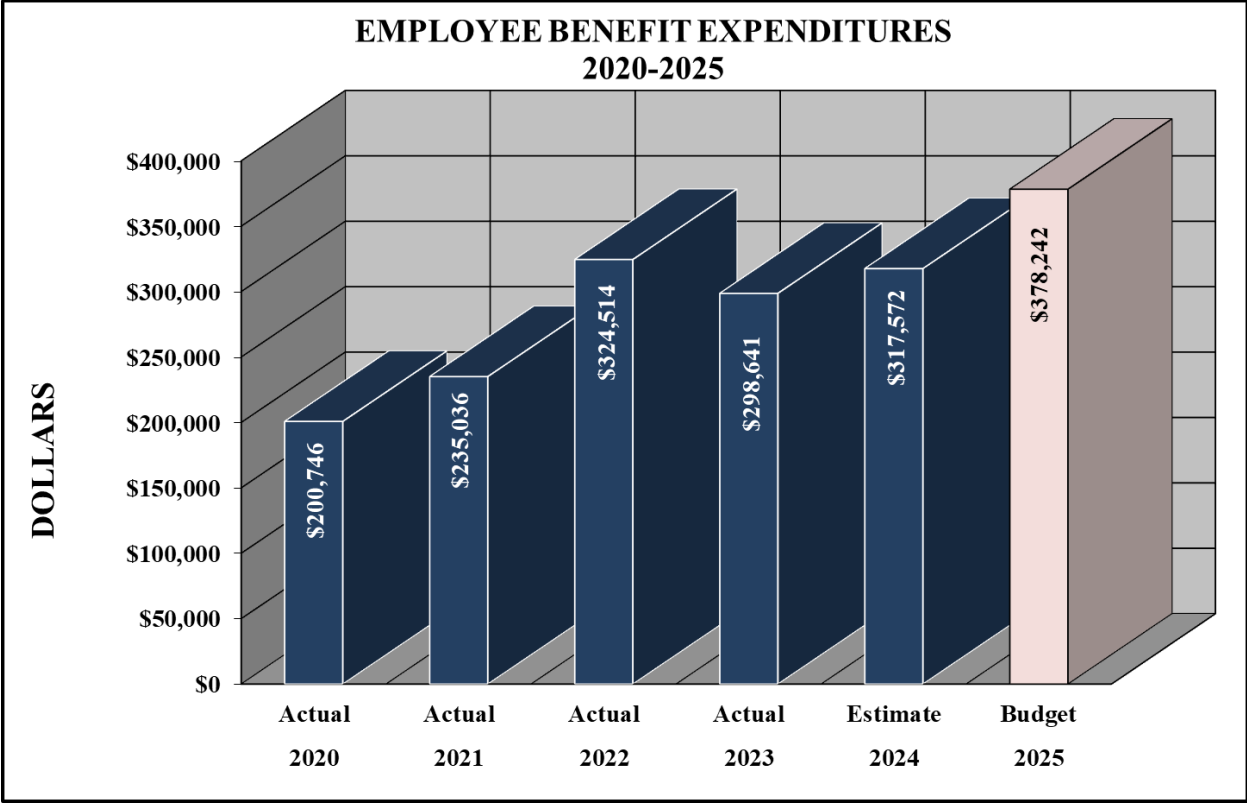
	2020	2021	2022	2023	2024	2025
	Actual	Actual	Actual	Actual	Estimate	Budget
<b>01.48?..???</b> · Employee Benefits						
3.00 · Pension Fund Contributions	\$ 36,989	\$ 33,355	\$ 34,624	\$ 38,243	\$ 69,637	\$ 54,340
4.00 · Workmans Compensation	4,779	5,648	6,484	12,224	10,991	12,000
5.00 · Unemployment Compensation	(304)	(257)	-	-	-	1,640
7.154 · Disability Insurance-Short Term	1,430	1,651	1,708	1,855	1,700	1,900
7.156 · Health Insurance	138,327	172,736	189,147	219,159	204,000	275,000
7.158 · Group Life Insurance	678	780	71,503	856	850	950
7.176 · Personal	2,940	2,927	1,589	5,268	4,570	4,751
7.177 · Sick	2,903	4,206	3,412	4,834	4,982	5,701
7.178 · Bereavement	-	120	148	-	-	-
7.179 · Vacation	5,899	6,132	6,941	6,766	7,930	8,658
7.180 · Holiday Pay	7,106	7,736	8,958	9,436	12,912	13,302
<b>Total Employee Benefits</b>	<b>\$ 200,746</b>	<b>\$ 235,036</b>	<b>\$ 324,514</b>	<b>\$ 298,641</b>	<b>\$ 317,572</b>	<b>\$ 378,242</b>

**BUDGETARY COMMENT**

Budgeted Employee Benefits Expenditures is \$60,670.00 or 19.10% more than is estimated for 2024. This increase is primarily due to the budget allocation for a full staff in 2025, compared to the staffing shortages in 2024

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GENERAL FUND  
EMPLOYEE RELATED PAYROLL TAXES

## EXPENSES

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Estimate	2025 Budget
Total Employee Related Payroll Taxes	\$ 32,720	\$ 34,290	\$ 34,253	\$ 42,202	\$ 40,000	\$ 46,023

### EMPLOYEE PAYROLL TAXES OVERVIEW

The term **Employee Payroll Taxes** refers to the mandatory contributions and taxes related to employees' wages that the municipality is required to pay, including Social Security, Medicare, and other payroll-related expenses. These taxes are essential for ensuring employees receive appropriate federal benefits and that the municipality complies with tax regulations. The key components of Employee Related Payroll Taxes include:

- **FICA - Social Security:** Employer contributions to the Social Security system (488.161), which provides retirement, disability, and survivor benefits to employees.
- **Medicare Company:** Employer contributions to Medicare (488.163), which funds healthcare coverage for employees when they reach eligibility, typically at age 65.
- **Payroll Tax Expense:** General payroll tax expenses (488.164) that cover various federal and state payroll taxes.
- **PASCDU (Domestic Relations):** Payments related to the Pennsylvania State Collection and Disbursement Unit (PASCDU) for domestic relations (488.165), typically involving child support payments withheld from employee wages.

Additionally:

- **Refund of Prior Year Revenue:** This account (491.00) represents the refunds or adjustments made for revenue received in the previous year, which might need to be returned due to overpayment or corrections.

These components ensure that the municipality complies with payroll tax obligations and properly manages any adjustments or refunds related to prior year revenues.

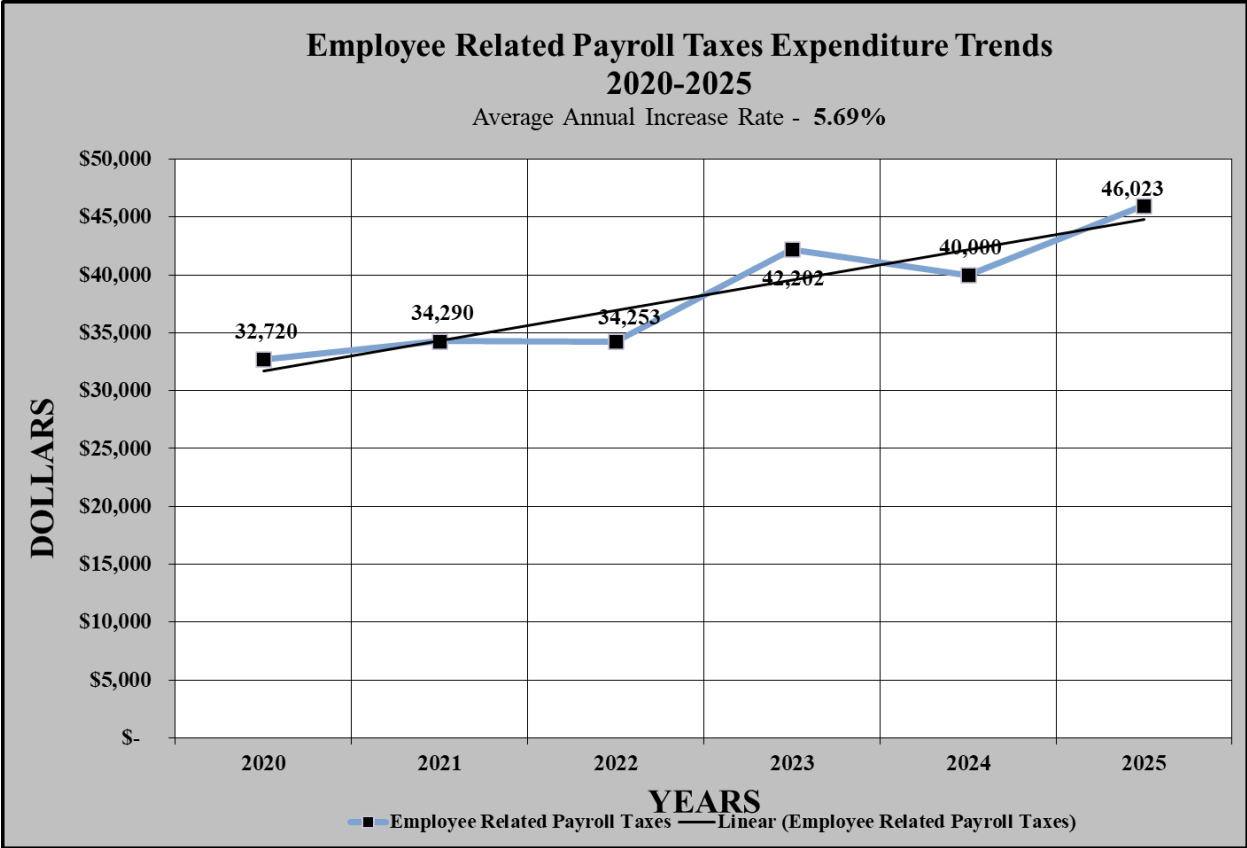
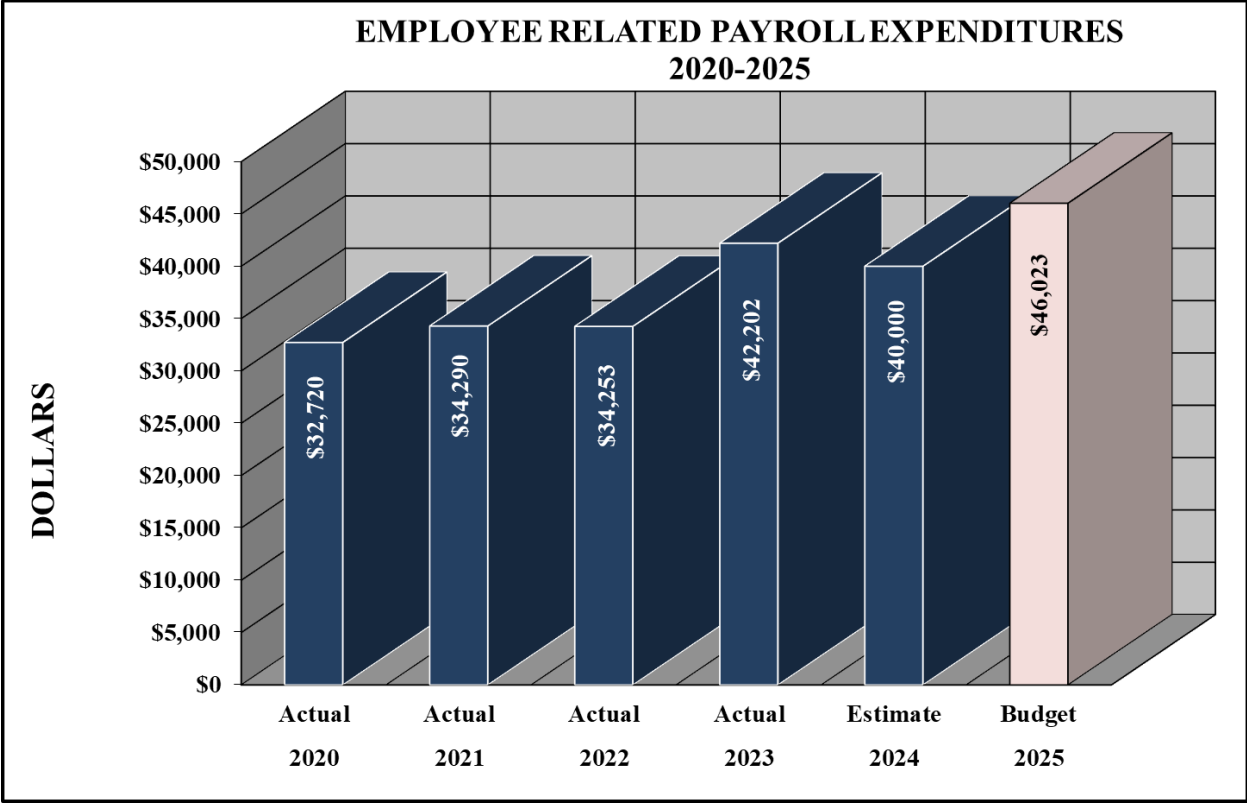
**EMPLOYEE PAYROLL TAXES EXPENDITURE TRENDS**

<b>01.4???.??? · Employee Benefits</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Estimate</b>	<b>2025 Budget</b>
88.161 · Fica-Social- Security	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
88.163 · Medicare Company	-	-	-	-	-	-
88.164 · Payroll Taxes Expense	30,874	33,598	-	42,202	40,000	46,023
88.165 · PASCDU	1,846	692	34,253	-	-	-
<b>Total Employee Benefits</b>	<b>\$ 32,720</b>	<b>\$ 34,290</b>	<b>\$ 34,253</b>	<b>\$ 42,202</b>	<b>\$ 40,000</b>	<b>\$ 46,023</b>

**BUDGETARY COMMENT**

Budgeted Employee Payroll Expenditures is \$6,023.24 or 15.06% more than is estimated for 2024.

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GENERAL FUND  
INTERFUND OPERATING TRANSFERS

EXPENSES

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Estimate	2025 Budget
Total Interfund Operating Transfers	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 425,000	\$ 125,000

**INTERFUND OPERATING TRANSFERS OVERVIEW**

**Interfund Operating Transfers** refer to the movement of funds between different accounts or departments within the municipality to ensure that designated funds are available for specific purposes, such as capital improvements or parks and recreation activities. These transfers are essential for maintaining the financial health of various municipal funds and ensuring that resources are allocated appropriately. Based on the chart of accounts provided, the key components of Interfund Operating Transfers include:

- **Interfund Transfer - Other:** General transfers (492.00) between different municipal funds for operational purposes or to cover shortfalls in other accounts.
- **Transfer to Capital Reserves:** Transfers (492.30) made to build or replenish the municipality’s capital reserves, which are used for major infrastructure projects, equipment purchases, or other long-term investments.
- **Transfer to Park & Recreation:** Funds transferred (492.45) to support the operations, maintenance, or development of the Parks and Recreation department, ensuring resources are available for community recreational programs and park maintenance.

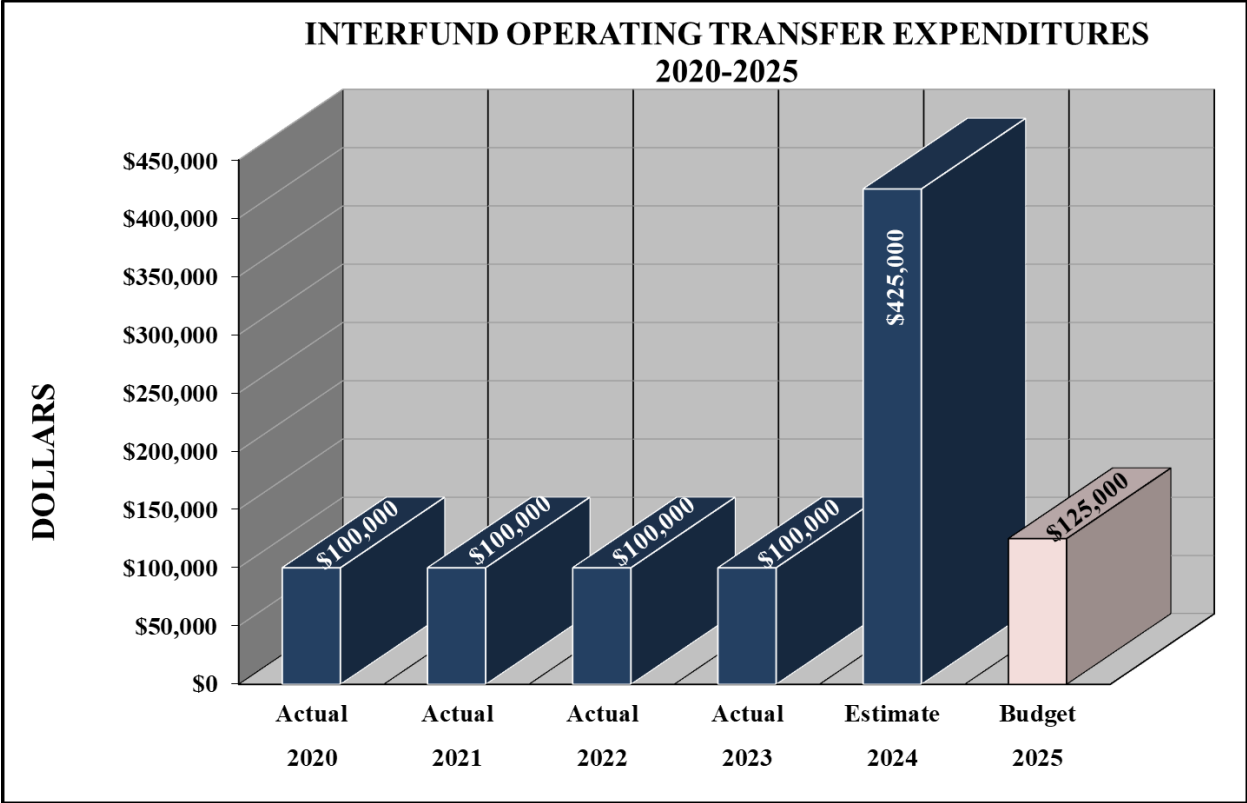
These components help ensure funds are properly allocated and managed across municipal departments and long-term projects, supporting the municipality's financial stability and operational efficiency.

**INTERFUND OPERATING TRANSFER EXPENDITURE TRENDS**

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Estimate	2025 Budget
01.492.?? · Interfund Operating Transfers						
00 Interfund Transfer-Other	\$ -	\$ -	\$ -	\$ -	\$ 300,000	\$ -
30 · Transfer to Capital Reserves	100,000	100,000	100,000	100,000	100,000	100,000
45 Transfer to Park & Rec	-	-	-	-	25,000	25,000
Total Interfund Operating Transfers	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 425,000	\$ 125,000

**BUDGETARY COMMENT**

Budgeted Interfund Transfers Expenditures is \$300,000.00 or (70.59%) less than is estimated for 2024.



**2025**  
**CAPITAL RESERVE FUND**

CAPITAL RESERVE FUND  
CAPITAL IMPROVEMENTS

CAPITAL RESERVE FUND

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Estimate	2025 Budget
<b>Capital Reserve Fund</b>						
<b>Beginning Fund Balance</b>	\$ 62,783	\$ 156,314	\$ 21,569	\$ 102,722	\$ 197,756	\$ 229,156
<b>Estimated Revenue</b>	100,199	101,901	127,830	108,000	111,400	100,300
<b>Appropriations</b>	(6,668)	(236,646)	(46,677)	(12,966)	(80,000)	(268,000)
<b>Ending Fund Balance</b>	\$ 156,314	\$ 21,569	\$ 102,722	\$ 197,756	\$ 229,156	\$ 61,456

**CAPITAL RESERVE FUND OVERVIEW**

The **Capital Reserve Fund** is specifically allocated for capital projects and purchases beyond the scope of the General Fund’s operating budget. This fund is supported by annual transfers from the General Fund to ensure resources are available for significant investments.

The **Five-Year Capital Improvement Plan (2026-2030)** will be integrated into next year's budget, providing a strategic framework for capital improvements many of which are financed through this fund.

For the current year, **\$268,000** has been earmarked for purchasing a new public works vehicle and other minor equipment, ensuring that essential upgrades are made to maintain municipal services.

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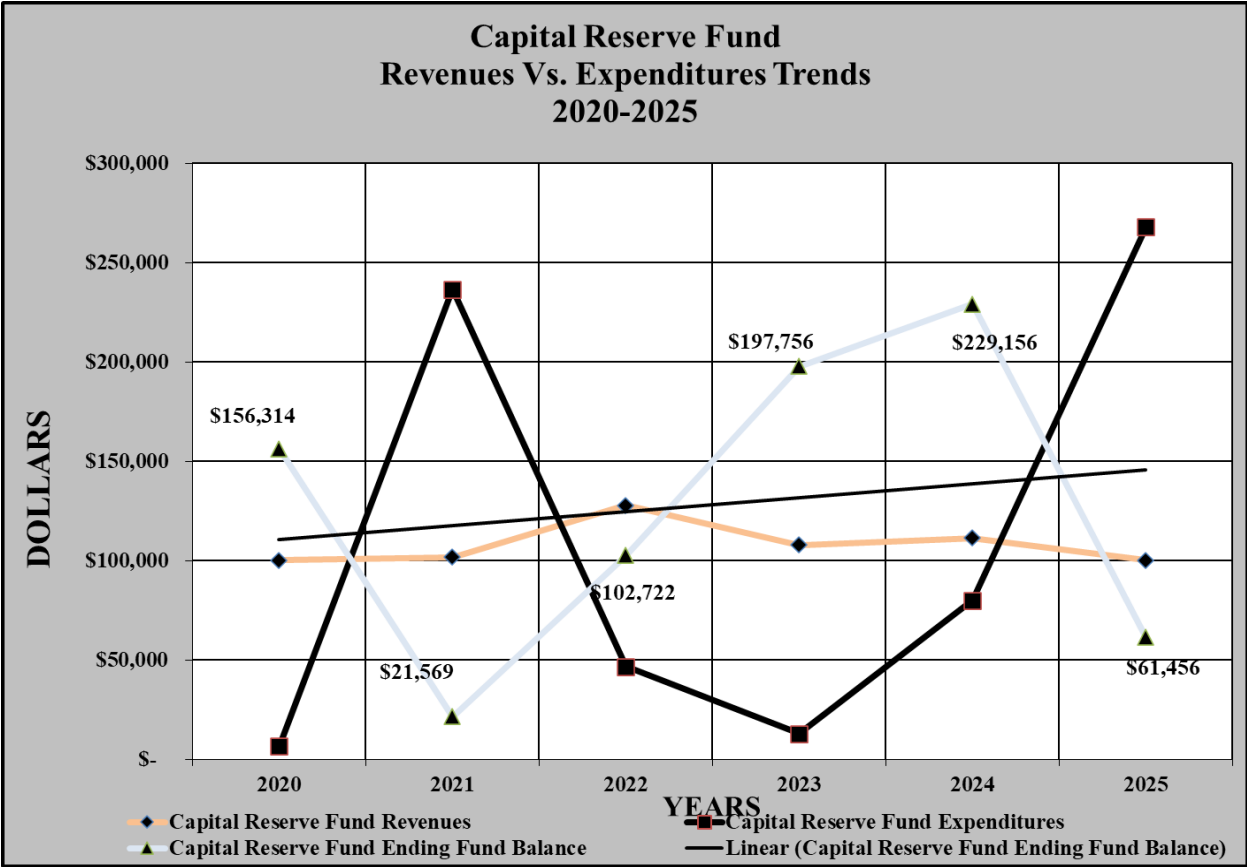
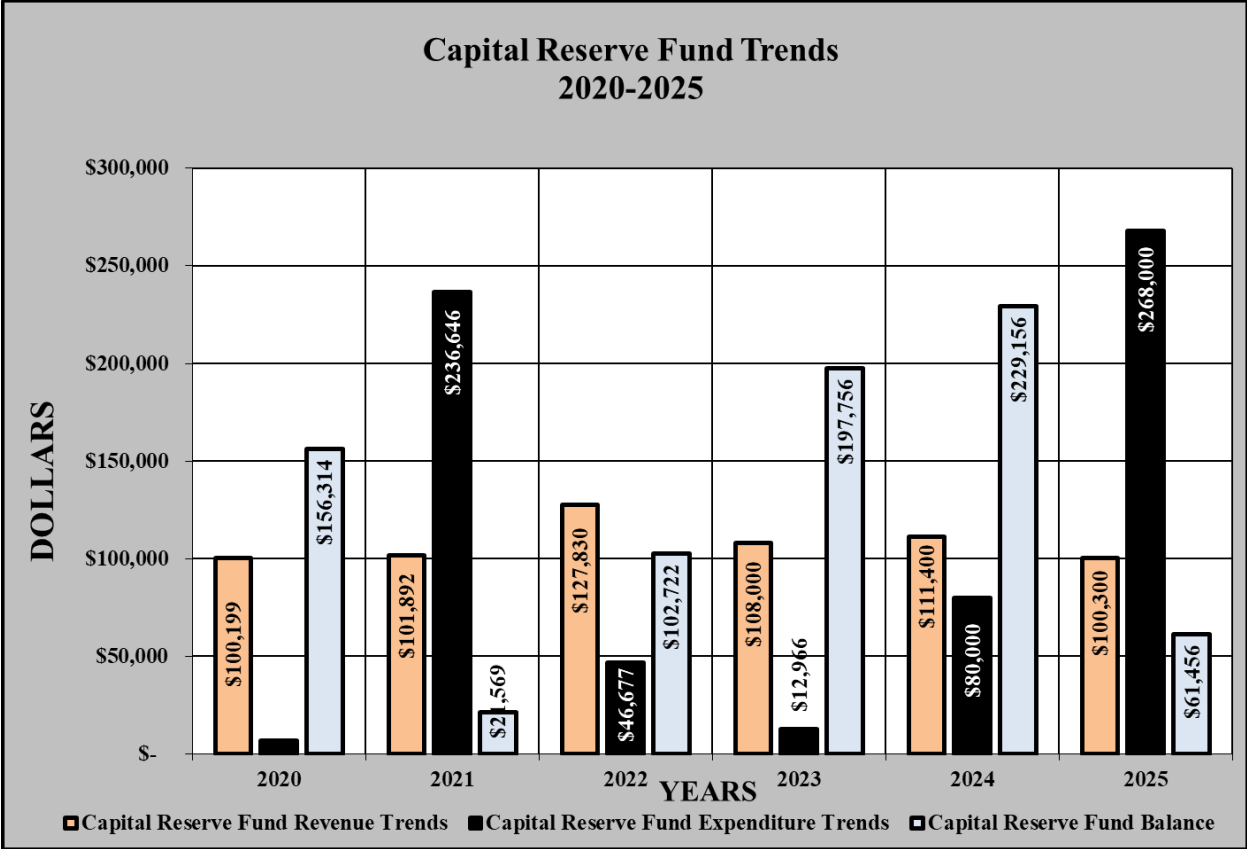
**CAPITAL RESERVE FUND EXPENDITURE TRENDS**

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Estimate	2025 Budget
<b>Estimated Revenue</b>						
30-???-???						
391.00 Sale of Equipment	\$ -	\$ -	\$ 26,633	\$ -	\$ 6,400	\$ -
392.01 General Fund Transfer	100,000	100,000	100,000	100,000	100,000	100,000
380.00 Misc. Income	-	1,709	-	-	-	-
341.01 Interest Income	199	192	1,197	8,000	5,000	300
<b>Total Revenue</b>	<b>\$ 100,199</b>	<b>\$ 101,901</b>	<b>\$ 127,830</b>	<b>\$ 108,000</b>	<b>\$ 111,400</b>	<b>\$ 100,300</b>
<b>Appropriations</b>						
<b>Buildings</b>						
409.60 Office	\$ 6,668	\$ 30	\$ -	\$ -	\$ -	\$ -
<b>Total Buildings</b>	<b>\$ 6,668</b>	<b>\$ 30</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Public Works Equipment</b>						
430.74 Single Axle Dump Truck	\$ -	\$ 161,501	\$ -	\$ -	\$ -	\$ 260,000
430.74 Utility Truck	-	70,315	-	-	-	-
430.74 Small Dump Truck	-	-	-	-	-	-
430.74 Work Truck	-	-	-	-	55,000	-
430.74 Backhoe	-	-	-	-	-	-
430.74 Front Loader	-	-	-	-	-	-
430.74 Skid Loader	-	-	-	-	-	-
430.74 Roller	-	-	37,923	-	-	-
430.74 Boom Mower	-	-	-	-	-	-
430.74 Side Mower	-	-	-	-	-	-
430.74 Trailers	-	-	-	-	-	-
430.74 Zero Turn Mower	-	-	8,754	-	13,000	-
430.74 Wood Chipper	-	-	-	-	-	-
430.74 Plows	-	-	-	-	-	-
430.74 Mini Excavator	-	-	-	-	-	-
430.75 Misc. Equipment	-	4,800	-	6,900	10,000	-
430.26 Misc. Tools and Minor Equipment	-	-	-	6,066	2,000	8,000
<b>Total Public Works Equipment</b>	<b>\$ -</b>	<b>\$ 236,616</b>	<b>\$ 46,677</b>	<b>\$ 12,966</b>	<b>\$ 80,000</b>	<b>\$ 268,000</b>
<b>Total Appropriations</b>	<b>\$ 6,668</b>	<b>\$ 236,646</b>	<b>\$ 46,677</b>	<b>\$ 12,966</b>	<b>\$ 80,000</b>	<b>\$ 268,000</b>

**BUDGETARY COMMENT**

Appropriations requested from the Capital Reserve Fund are \$188,500 or 235.00% more than is estimated for 2024.

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**2025**  
**STATE LIQUID FUELS FUND**

STATE LIQUID FUELS TAX FUND		STATE LIQUID FUELS TAX FUND CAPITAL IMPROVEMENTS					
	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Estimate	2025 Budget	
<b>Liquid Fuels Fund</b>							
<b>Beginning Fund Balance</b>	\$ 334,817	\$ 613,125	\$ 768,220	\$ 270,510	\$ 311,612	\$ 362,651	
<b>Estimated Revenue</b>	315,546	294,661	286,294	294,878	293,054	290,880	
<b>Appropriations</b>	(37,238)	(139,566)	(784,004)	(253,776)	(242,016)	(350,000)	
<b>Ending Fund Balance</b>	<b>\$ 613,125</b>	<b>\$ 768,220</b>	<b>\$ 270,510</b>	<b>\$ 311,612</b>	<b>\$ 362,651</b>	<b>\$ 303,531</b>	

### LIQUID FUELS TAX FUND OVERVIEW

The **Liquid Fuels Tax Fund** is a dedicated fund maintained in compliance with state law to manage revenues generated from the State gasoline tax. These funds are distributed to the Township based on a formula that considers population size and road mileage. The Liquid Fuels Tax Fund covers operational costs and is a key funding source for bridge construction and the annual street improvement program.

The **Five-Year Capital Improvement Plan (2026-2030)** will be integrated into next year's budget, providing a strategic framework for capital purchases and projects, many of which are financed through Liquid Fuels Tax revenues.

For the upcoming year, staff recommends allocating **\$350,000** towards road maintenance. This allocation includes conducting a chip seal project, purchasing winter maintenance supplies, and carrying out road marking activities, ensuring the ongoing upkeep and safety of the Township's infrastructure.

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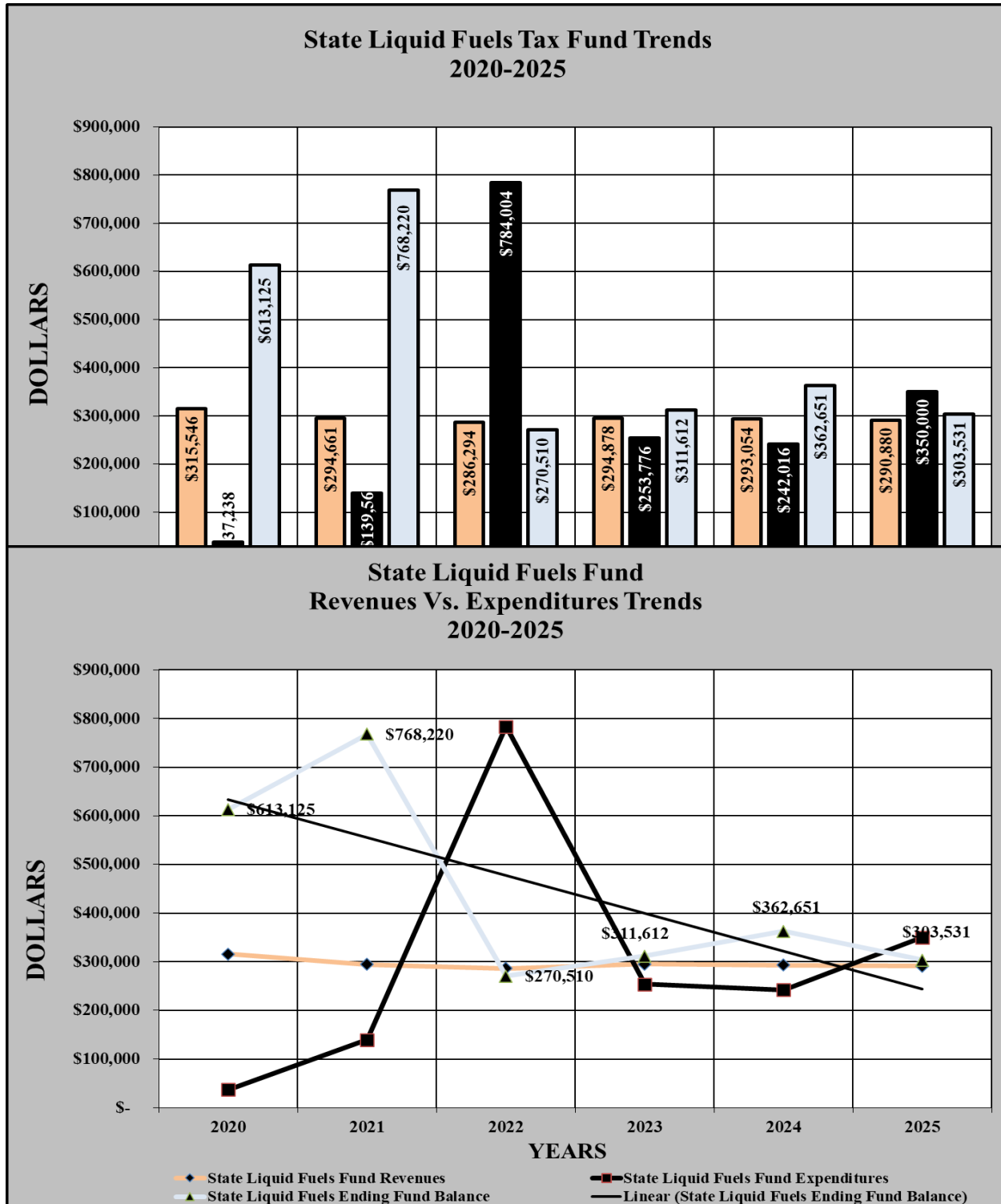
**LIQUID FUELS FUND EXPENDITURE TRENDS**

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Estimate	2025 Budget
<b>Estimated Revenue</b>						
35-???-???						
340.00 Interest, Rents & Royalties-Other	\$ -	\$ -	\$ -	\$ -	\$ 1,700	\$ -
341.00 Interest Income - Checking	1,168	185	531	1,853	-	1,000
355.02 Liquid Fuel Tax	253,427	235,244	235,883	243,144	241,474	240,000
355.03 State Road Turn Back Payments	49,880	49,880	49,880	49,880	49,880	49,880
380.00 Miscellaneous Revenue	11,071	9,352	-	-	-	-
392.00 Transfer Funds From General Fund	-	-	-	-	-	-
395.00 Refunds	-	-	-	-	-	-
<b>Total Revenue</b>	<b>\$ 315,546</b>	<b>\$ 294,661</b>	<b>\$ 286,294</b>	<b>\$ 294,878</b>	<b>\$ 293,054</b>	<b>\$ 290,880</b>
<b>Appropriations</b>						
430.00 General Service/Expenditures						
430.00 General Service-Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
430.261 Minor Equipment Purchase	-	-	-	-	-	-
430.352 Equipment Capital Purchase	-	-	-	-	-	-
430.74 Major Equipment Purchase	-	104,333	-	-	-	-
<b>Total General Service</b>	<b>-</b>	<b>104,333</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
432.00 Winter Maintenance						
432.00 Winter Maintenance-Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
432.22 Supplies - Antiskid & Salt	8,408	9,068	17,112	7,717	12,500	20,000
<b>Total Winter Maintenance</b>	<b>8,408</b>	<b>9,068</b>	<b>17,112</b>	<b>7,717</b>	<b>12,500</b>	<b>20,000</b>
433.00 Traffic Control Devices						
433.00 Traffic Control Devices-Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
433.20 Street Signs and Markings	17,758	16,814	18,099	22,226	30,000	30,000
<b>Total Traffic Control Devices</b>	<b>17,758</b>	<b>16,814</b>	<b>18,099</b>	<b>22,226</b>	<b>30,000</b>	<b>30,000</b>
438.00 Highway Maintenance						
438.00 Highway Maintenance-Other	\$ -	\$ -	\$ -	\$ 223,833	\$ 199,516	\$ 300,000
436.20 Storm Sewers and Drains Supplies	-	-	-	-	-	-
<b>Total Highway Maintenance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>223,833</b>	<b>199,516</b>	<b>300,000</b>
439.00 Highway Construction						
439.00 Highway Construction-Other	\$ -	\$ -	\$ 748,793	\$ -	\$ -	\$ -
439.12 Road Construction Projects	-	-	-	-	-	-
439.20 Highway Construction & Rebuild	-	-	-	-	-	-
<b>Total Highway Construction</b>	<b>-</b>	<b>-</b>	<b>748,793</b>	<b>-</b>	<b>-</b>	<b>-</b>
492.00 Interfund Operating Transfers						
492.00 Interfund Operating Transfers-Other	\$ -	\$ 9,352	\$ -	\$ -	\$ -	\$ -
492.01 Transfer to General Fund	11,071	-	-	-	-	-
<b>Total Interfund Operatinf Transfers</b>	<b>11,071</b>	<b>9,352</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Appropriations</b>	<b>\$ 37,238</b>	<b>\$ 139,566</b>	<b>\$ 784,004</b>	<b>\$ 253,776</b>	<b>\$ 242,016</b>	<b>\$ 350,000</b>

**BUDGETARY COMMENT**

The appropriations requested from the State Liquid Fuels Fund are \$107,984, or 44.62% more than the estimated amount for 2024.

**STATE LIQUID FUELS TAX FUND TRENDS**



**2025**  
**PARKS AND RECREATION FUND**

PARK AND RECREATION FUND						
CAPITAL IMPROVEMENTS						
	2020	2021	2022	2023	2024	2025
	Actual	Actual	Actual	Actual	Estimate	Budget
Park and Recreation Fund						
<b>Beginning Fund Balance</b>	\$ 175,362	\$ 206,250	\$ 186,985	\$ 94,442	\$ 99,932	\$ 132,352
<b>Estimated Revenue</b>	37,941	16,522	18,635	5,490	32,420	29,000
<b>Appropriations</b>	(7,052)	(35,786)	(111,178)	-	-	(127,000)
<b>Ending Fund Balance</b>	<b>\$ 206,250</b>	<b>\$ 186,985</b>	<b>\$ 94,442</b>	<b>\$ 99,932</b>	<b>\$ 132,352</b>	<b>\$ 34,352</b>

### PARK AND RECREATION FUND OVERVIEW

The **Park and Recreation Fund** is dedicated to acquiring, enhancing, and maintaining public parks and open spaces. Its primary revenue sources include Subdivision and Land Development (SALDO) fees, which are restricted for specific uses.

The **Five-Year Capital Improvement Plan (2026-2030)** will be integrated into next year's budget, providing a strategic framework for capital projects and purchases of recreation and park-related projects, many of which are financed through this fund.

For the coming year, staff recommends allocating **\$127,000** for various projects, including planning, installing security cameras, and exploring the potential acquisition of new property to expand or enhance the Township's Park facilities.

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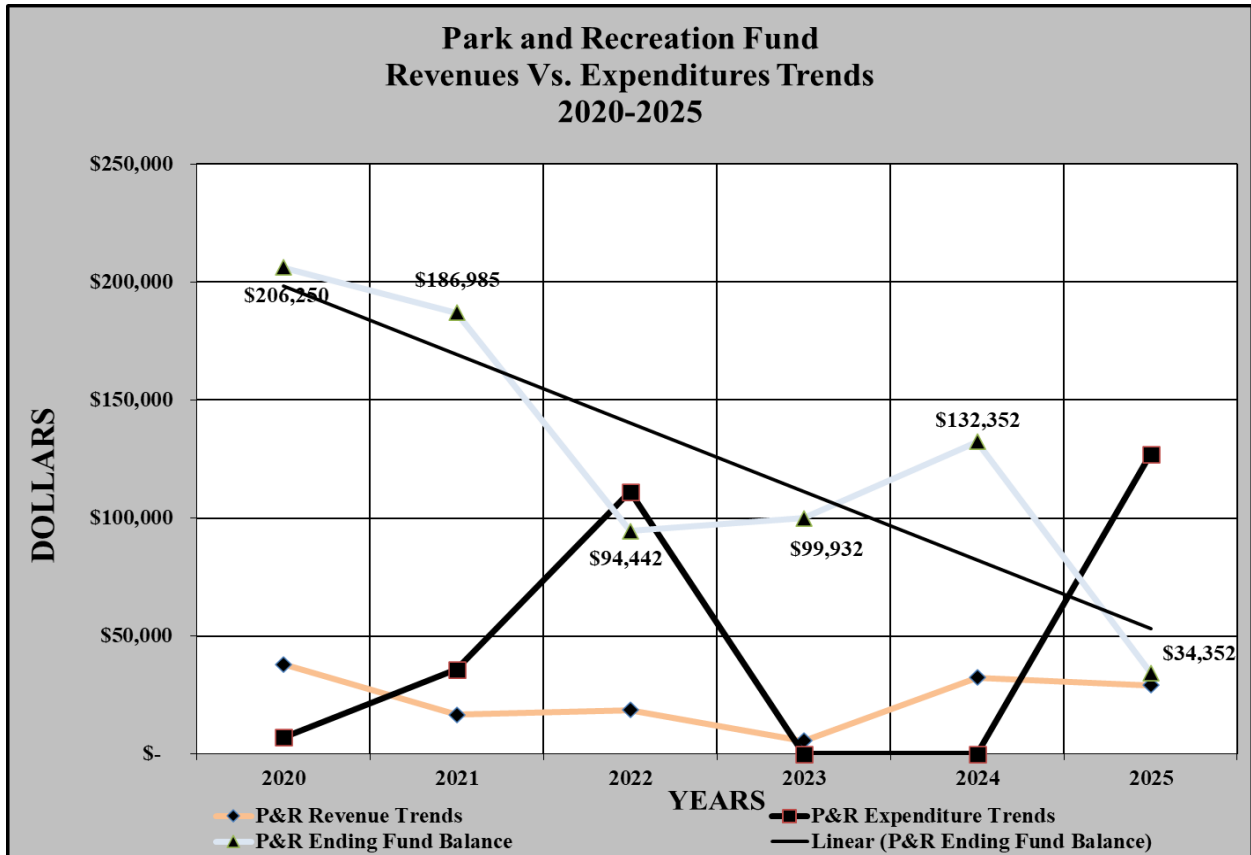
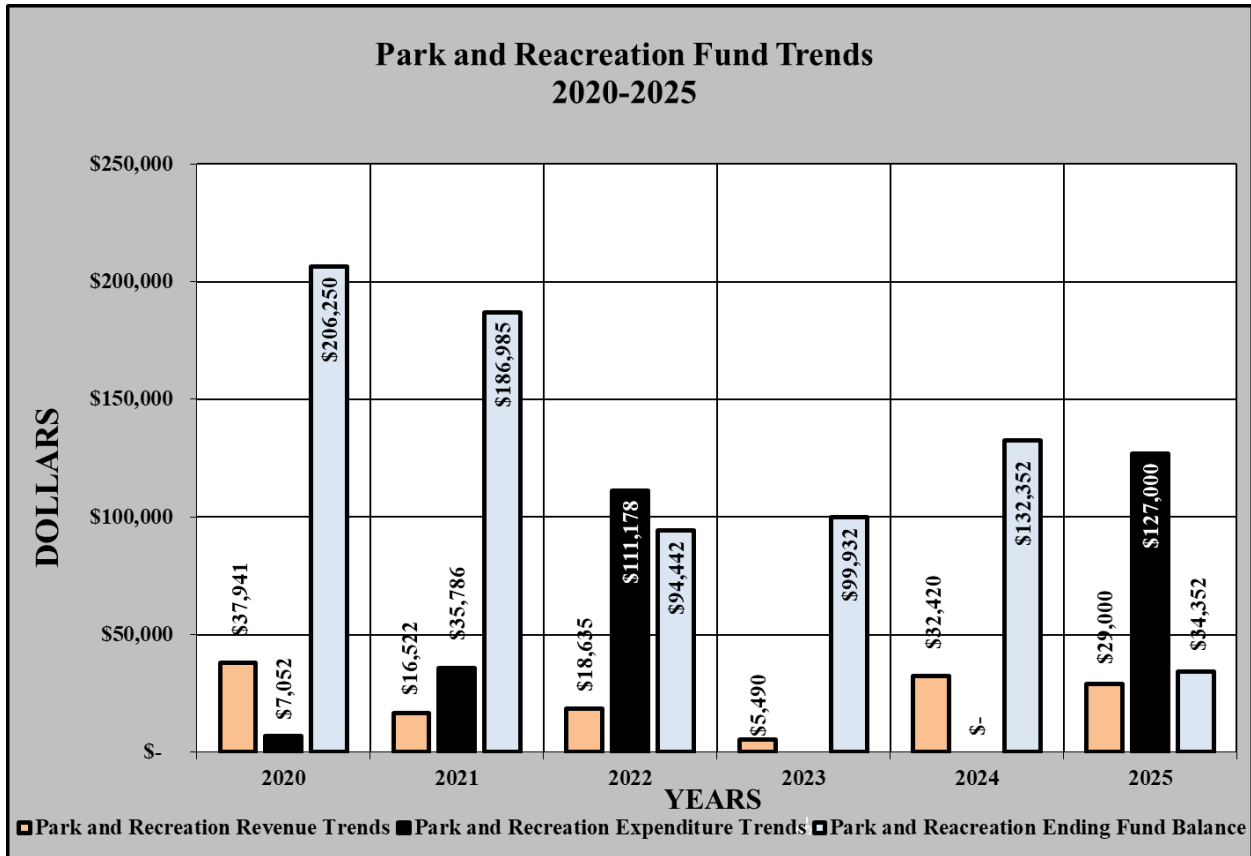
**PARKS AND RECREATION FUND EXPENDITURE TRENDS**

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Estimate	2025 Budget
<b>Estimated Revenue</b>						
09-??-???						
392.00 General Fund Transfer	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ 25,000
392.00 Additional Transfer	-	-	-	-	-	-
392.00ARP Funding	-	-	-	-	-	-
367.80 Developers Fee	37,000	-	800	800	2,420	1,000
350.00 Intergovernmental Revenue	-	16,500	16,500	-	-	-
341.00 Interest Income	941	22	1,335	4,690	5,000	3,000
<b>Total Revenue</b>	<b>\$ 37,941</b>	<b>\$ 16,522</b>	<b>\$ 18,635</b>	<b>\$ 5,490</b>	<b>\$ 32,420</b>	<b>\$ 29,000</b>
<b>Appropriations</b>						
<b>Stuart Park</b>						
454.00 General	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
?? Trails	-	-	-	-	-	-
?? Facilities	-	-	-	-	-	-
?? Restroom	-	-	111,178	-	-	-
?? Playground	-	-	-	-	-	-
?? Cameras	-	-	-	-	-	-
408.31 Planning	-	-	-	-	-	7,000
?? Mill	-	-	-	-	-	40,000
?? Other	-	-	-	-	-	-
<b>Stuart Park Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 111,178</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 47,000</b>
<b>Linden Park</b>						
454.00 General	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
?? Trails	7,052	35,786	-	-	-	-
408.31 Planning	-	-	-	-	-	-
?? Other	-	-	-	-	-	-
<b>Linden Park Total</b>	<b>\$ 7,052</b>	<b>\$ 35,786</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Other</b>						
454.00 Purchase of Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 80,000
?? Other	-	-	-	-	-	-
<b>Other Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 80,000</b>
<b>Total Appropriations</b>	<b>\$ 7,052</b>	<b>\$ 35,786</b>	<b>\$ 111,178</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 127,000</b>

**BUDGETARY COMMENT**

Appropriations requested from the Park and Recreation Fund are \$127,000 more than is estimated for 2024.

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**2025  
FIRE FUND**

FIRE FUND  
OPERATING & CAPITAL IMPROVEMENTS

FIRE FUND

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Estimate	2025 Budget
<b>Fire Fund</b>						
<b>Beginning Fund Balance</b>	\$ 89,536	\$ 110,555	\$ 112,425	\$ 104,993	\$ 91,614	\$ 31,803
<b>Estimated Revenue</b>	184,683	186,400	186,892	189,835	194,800	190,500
<b>Appropriations</b>	(163,664)	(184,530)	(194,323)	(203,214)	(254,611)	(211,300)
<b>Ending Fund Balance</b>	<b>\$ 110,555</b>	<b>\$ 112,425</b>	<b>\$ 104,993</b>	<b>\$ 91,614</b>	<b>\$ 31,803</b>	<b>\$ 11,003</b>

**FIRE FUND OVERVIEW**

The **Fire Protection Fund** is designated to support the financial needs of local volunteer fire departments. Its primary revenue source is a special-purpose real estate tax of **0.25 mills**, specifically allocated for maintaining fire stations and purchasing equipment that serves the Township.

The **Five-Year Capital Improvement Plan (2026-2030)** will be integrated into next year's budget, providing a strategic framework for supporting our emergency services.

Staff recommends allocating **\$211,300** for various public safety expenses for the upcoming year. This includes funding for tax collection, workers' compensation, and direct support for fire equipment and services provided by the Township's Emergency Services Administrators, Citizens Fire Company, Penn Township Fire Company and the Carlisle Fire Department. These investments ensure that fire departments remain well-equipped to protect the community.

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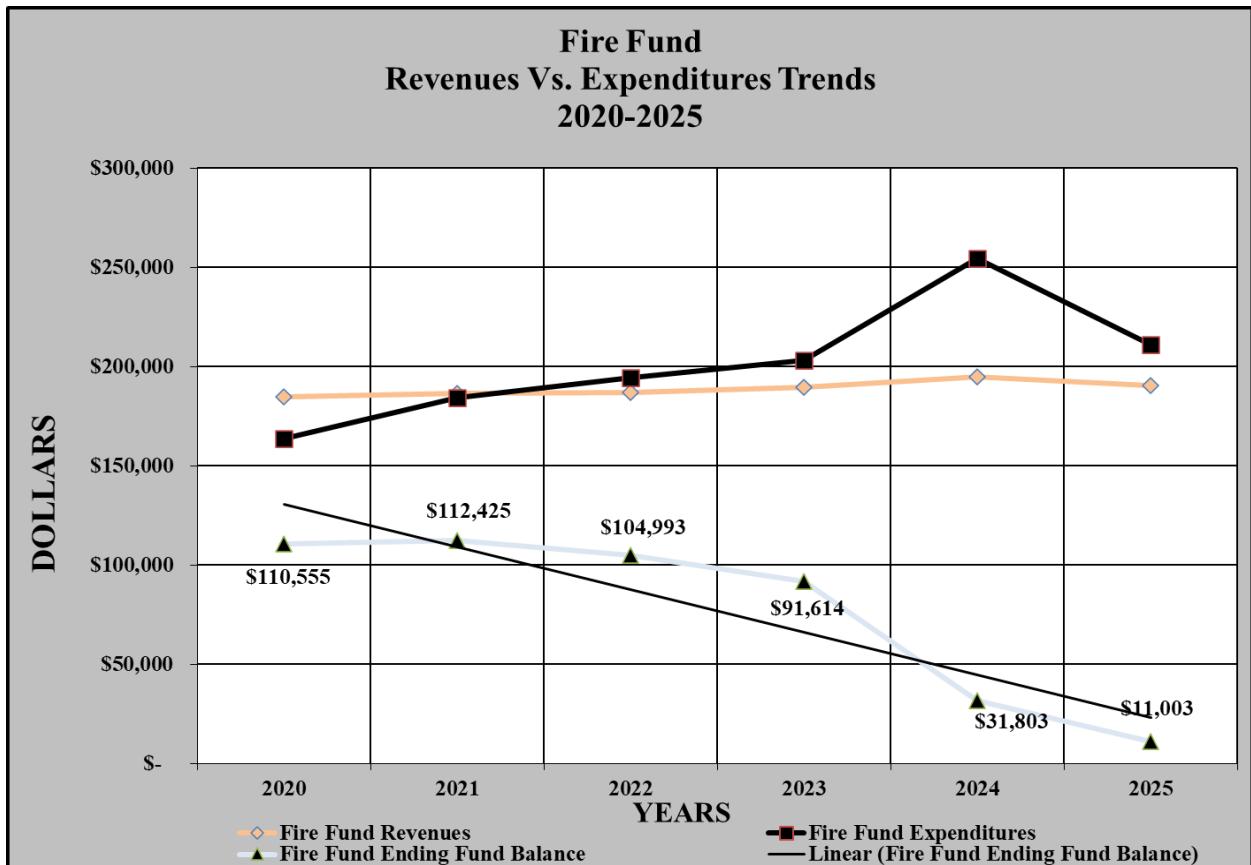
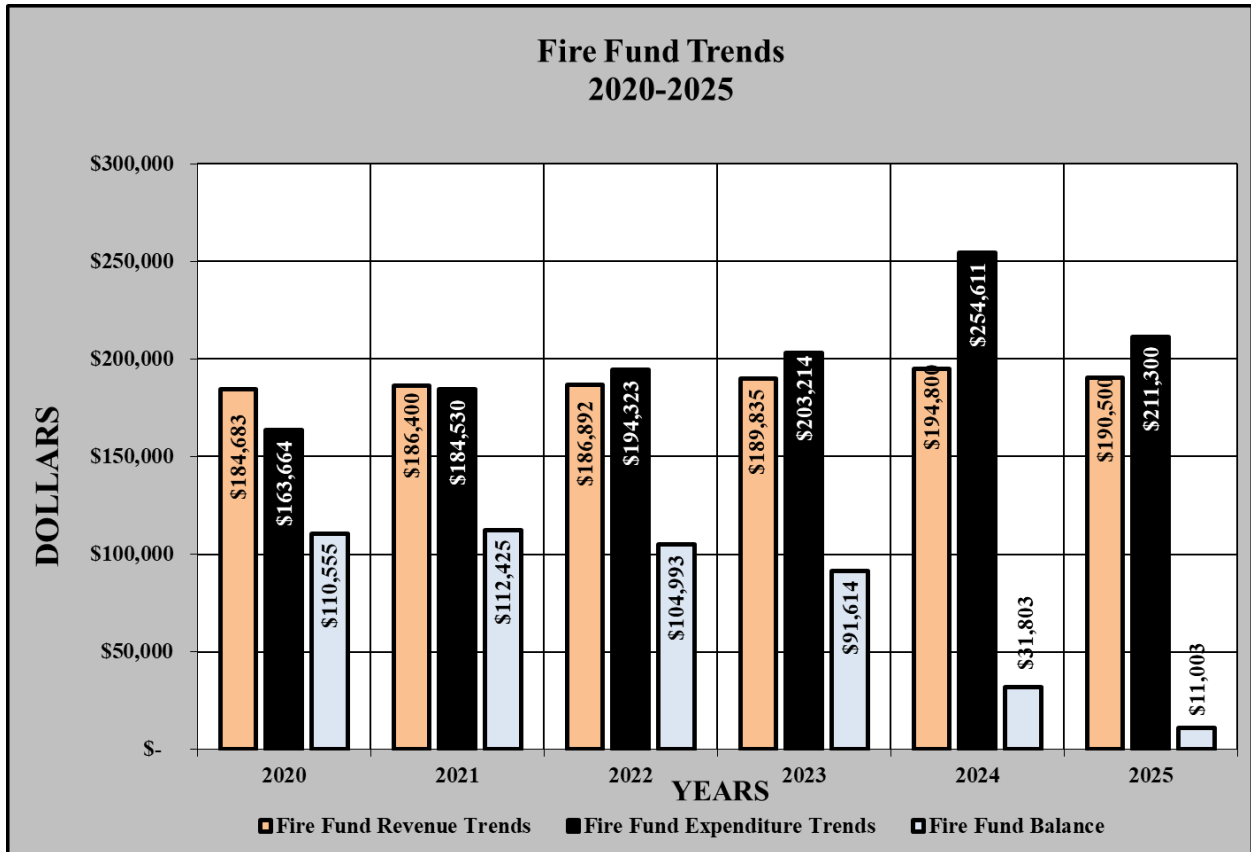
**FIRE FUND EXPENDITURE TRENDS**

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Estimate	2025 Budget
<b>Estimated Revenue</b>						
03-???-???						
301.10 Real Estate Fire Tax - Current Year	\$ 179,832	\$ 181,517	\$ 183,056	\$ 184,880	\$ 184,500	\$ 185,000
301.20 Real Estate Fire Tax - Prior Year	3,944	4,803	3,495	3,844	9,500	5,000
341.01 Interest Income	907	80	340	1,111	800	500
<b>Total Revenue</b>	<b>\$ 184,683</b>	<b>\$ 186,400</b>	<b>\$ 186,892</b>	<b>\$ 189,835</b>	<b>\$ 194,800</b>	<b>\$ 190,500</b>
<b>Appropriations</b>						
<b>Tax Collection</b>						
403.11 Tax Collector Wage	\$ 4,405	\$ 4,493	\$ 4,610	\$ 4,650	\$ 4,700	\$ 5,000
403.325 Tax Collector Postage	44	50	58	16	20	50
403.31 Centax Collection Costs	-	-	-	-	-	-
403.35 Printing Tax Duplicate	676	781	942	306	330	1,000
403.35 Bond	26	26	29	29	29	30
403.42 Dues and Subscriptions	-	-	-	-	-	-
403.46 Tax Collector Conferences	-	-	-	-	-	-
<b>Total Tax Collection</b>	<b>\$ 5,151</b>	<b>\$ 5,350</b>	<b>\$ 5,640</b>	<b>\$ 5,001</b>	<b>\$ 5,079</b>	<b>\$ 6,080</b>
<b>Fire Company - Other</b>						
411.12 Fireman Wage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
411.16 Worker's Comp - Penn/Citizens	9,493	7,656	9,782	11,376	14,700	16,000
411.24 General Operating	7,500	-	-	57	-	-
411.26 Fire Equipment ESA	-	25,797	5,863	3,997	110	1,000
411.32 Communications	-	-	-	39	46,722	-
411.42 Fireman Dues	20	-	20	-	-	20
411.45 Citizens Fire Company (#36)	60,000	87,000	112,000	95,000	98,000	98,000
411.46 Penn Township Fire Company (#50)	32,500	25,000	25,000	50,000	51,000	51,000
411.47 Carlisle Fire Department (#41 & #45)	29,100	29,827	31,318	32,885	34,200	34,200
411.49 Union Fire Company	15,000	-	-	-	-	-
411.80 Water Hydrant Rental	4,900	3,900	4,700	4,860	4,800	5,000
<b>Total Fire Company</b>	<b>\$ 158,513</b>	<b>\$ 179,180</b>	<b>\$ 188,684</b>	<b>\$ 198,213</b>	<b>\$ 249,532</b>	<b>\$ 205,220</b>
<b>Total Appropriations</b>	<b>\$ 163,664</b>	<b>\$ 184,530</b>	<b>\$ 194,323</b>	<b>\$ 203,214</b>	<b>\$ 254,611</b>	<b>\$ 211,300</b>

**BUDGETARY COMMENT**

Appropriations requested from the Fire Fund are \$43,311 or 17.01% less than is estimated for 2024.

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## Appendix A: Personnel Information

Personnel Schedule									
Positions	2016	2017	2018	2019	2020	2021	2022	2023	2024
<b>Management</b>									
Township Manager	1	1	1	1	1	1	1	1	1
Asst. Manager/Treasurer/Secretary	1	1	1	1	1	1	1	1	1
Director of Public Works			0.5	0.5	0.5	0.5	0.5	0.5	1
<b>Management Subtotal</b>	<b>2</b>	<b>2</b>	<b>2.5</b>	<b>2.5</b>	<b>2.5</b>	<b>2.5</b>	<b>2.5</b>	<b>2.5</b>	<b>3</b>
<b>Administrative</b>									
Receptionist/Asst. Secretary & Treasurer	1	1	1	1	1	1	1	1	1
<b>Administrative Subtotal</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>
<b>Zoning/Planning</b>									
Zoning/Codes Officer	1	1	0.5	0.5	0.5	0.5	0.5	0.5	1
Assistant Zoning/Codes Officer								1	
<b>Zoning/Planning Subtotal</b>	<b>1</b>	<b>1</b>	<b>0.5</b>	<b>0.5</b>	<b>0.5</b>	<b>0.5</b>	<b>0.5</b>	<b>1.5</b>	<b>1</b>
<b>Public Works Department</b>									
Road Master	1	1							
Road Foreman			1	1	1	1	1	1	1
Crew Member	1	1	1	1	1	1	1	1	1
Crew Member	1	1	1	1	1	1	1	1	1
Crew Member	1	1	1	1	1	1	1	1	1
Crew Member							1	1	1
Crew Member Part-Time					1	1			
<b>Public Works Crew Subtotal</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>
<b>Total Personnel</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>10</b>	<b>10</b>

\* This schedule is meant to show the positions that were budgeted for each year. This does not mean that they were filled.

\* 2018-2023 Zoning and Public Works Director positions were filled by the same employee therefore it is shown in the chart as 0.5 for each position during those years.

## Appendix B: Vehicles and Equipment

	Year	Make	Model	Mileage (as of Oct 2024)	Age in Years	Condition	Anticipated Replacement Year	Anticipated Replacement Cost
<b>Small Trucks</b>								
1	2019	Ford	F-350	24,870	5	Good	2031	\$ 90,000
2	2018	Dodge	2500	29,374	6	Good	2030	\$ 55,000
3	2015	Dodge	5500	63,043	9	Fair	2027	\$ 120,000
4	2023	Ford	F-350	945	1	Good	2034	\$ -
<b>Large Trucks</b>								
6	2020	Western Star	4700SF	12,187	4	Good	2035	\$ 310,000
7	2020	Western Star	4700SF	20,060	4	Good	2032	\$ 295,000
8	2018	Western Star	4700	27,124	6	Good	2029	\$ 280,000
9	2003	Freightliner	FL80	66,384	21	Fair	2025	\$ 260,000
<b>Equipment</b>								
1	2016	JD Backhoe	310SL	3,194	8	Fair	2028	\$ 120,000
2	2012	JD Loader	524K	1,628	12	Fair		\$ -
3	2005	Volvo Grader	G710B	3,109	19	Fair		\$ -
4	1988	Athey	Belt Loader	4963	36	Fair		\$ -
5	2008	JD Boom	5101E	2,214	16	Fair		\$ -
6	2009	JD Side	5101E	2,350	15	Fair		\$ -
7	2024	Ferris Mower	ISX3300	47	0	Good	2028	\$ 18,000
8	2022	Ferris Mower	ISX3300	347	2	Fair	2026	\$ 17,000
9	2020	JCB Skid	270T	600	4	Good		\$ -
10	2009	Bobcat Skid	205S	1,470	15	Fair		\$ -
11	2021	Bomag Roller	BW120SL-5	134	3	Good		\$ -
12	2017	Bandit Chipper	12XP	207	7	Good		\$ -
13	2008	Pequea	Trailer	0	16	Fair		\$ -
14	2020	Sure Trac	Trailer	0	4	Good		\$ -
15	?	Kranzie	Steam Cleaner	0	?	Poor	2025	\$ 8,000



## Appendix C: Contracts and Agreements

### Dickinson Township Agreements / Contracts

<u>Category</u>	<u>Name</u>	<u>Purpose</u>	<u>Time Period</u>	<u>Rate</u>
<u>AUDIT</u>	Hamilton & Musser	Annual Audit	2022 – 2025	Range from \$6500 - \$6950.
<u>BUILDING</u>	R & D Cleaning Service	Cleaning	Since Aug. 2018	\$235/month
	Danatech	Fire alarm & Security	On-going	\$1,075 annual
	Champion Energy Serv.	Electric supplier	1/6/22 – 1/6/25	.070/kWh
	Flood City Security	Cameras	On-going	\$1,782 annual (Bldg. & Stuart Park)
	E.W. Mainhart	HVAC prevent. Maint.	1/1/24-12-31/24	\$1,410 annual
	Winter Engine Generator Serv.	Generator maint.	6/1/24 – 5/31/25	\$690 annual
	Gilberts Pest Control	Pest control bldg..	On-going	\$741/annual, serv. Done quarterly.
	Kopyy's Propane	Propane	10/18/24 – 10/17/25	\$1.389/gal.
<u>CODES</u>	General Code	E-Code	On-going	
	MDIA (Middle Dept.)	Admin. & Enforce UCC	9/9/24 – 9/9/26	WCCOG agreement, fee sched.
	CSG Permit Manager/CS Datum	Database/permit/parcel	since 2018	\$2,400 subscrip., \$1,850 maint.

<u>COMMUNICATION</u>	Fed. Comm.	FCC radio station	5/29/15 – 8/25/25	Ridge Rd. tower
	Thomas Snow Removal	Tower Use Radio reader	On-going	Ridge Rd. tower \$1,380 annual
	TelePlus – phones	Phone support	On-going	(Clearly) VOIP network
<u>COMMUNITY</u>	Carlisle Chamber of Commerce	Membership	Annual	\$276
	Cumb. Co. Conservation	Memo of Understanding	On-going	
	Girls Scouts/Heart of PA	Library at Stuart Park	On-going	License & release agreement.
<u>COMPUTER</u>	Korporate Computing	IT support	On-going	\$4,690 bundle, \$2,860 Office 365
	Comcast	Internet Access	On-going	\$2,690
<u>COPIER</u>	Doceo	Copier lease	2021-2026	\$131/month plus copy overage
<u>ENGINEER</u>	C.S. Davidson, Inc.	Twp. Engineering	Annual appoint.	Fee Schedule (since 2010)
<u>FIRE / EMS</u>	Citizens Fire Co. Mt. Holly	Rural Fire Serv. Agree.	4/1/24 – 3/31/25	Annual
	Penn Twp. Fire Co.	Rural Fire Serv. Agree.	4/1/24 – 3/31/25	Annual
	Union Fire/Carl. Rescue	Rural Fire Serv. Agree.	4/1/24 – 3/31/25	Annual
	Cumb. Goodwill EMS	EMS Agree.	4/1/24 – 3/31/25	Annual
	Yellow Breeches EMS	EMS Agree.	4/1/24 – 3/31/25	Annual

Charley Wescott	Emerg. Serv. Admin.	Annual appt.	\$2,100 annual	
	Barry Shughart	Emerg. Serv. Admin.	Annual appt.	\$2,100 annual
<u>FPR</u>	FPR Coalition	FPR Cost Sharing Agree.	On-going	
<u>FUEL</u>	Aero Energy (Mid-Atlantic)	Bio-diesel	1/4/24 – 12/31/24	Annual 3.629/gal.
	Aero Energy (Mid-Atlantic)	Gas	1/4/24 – 12/31/24	Annual .37/gal. over rack
	(These two items have been RFQ's and will be approved by the BOS on 11/18/24 for next year)			
<u>LAND</u>	Jesse L. Jones	Lindenwood lease	1/1/21 – 12/31/25	Approx 30 acres - \$228/acre annual
<u>MANAGEMENT</u>	Keystone Mun. Sol.	Interim Mng.		\$120/hr up to 32 hrs. wk.
		Manager recruitment		\$10,000
		Strategic Mng. Plan		\$25,000
<u>SEWAGE</u>	KPI Technology	SEO serv.	Appoint annual	Fee schedule.
<u>SOLICITOR</u>	Salzmann Hughes	Solicitor	Appoint annual	Fee schedule.

<u>TRASH / RECYCLE</u>	Waste Management	Trash/recycle serv.	Ends 3/31/25	5 year.
	Apple Valley	Trash/recycle serv.	Begins 4/1/25	3 yr initial with 2 ext. years.
<u>TV CABLE</u>	Comcast	Franchise (Res. 2021-05)	9/28/21 – 11/15/31	5% of annual gross (approx. \$72,000)
<u>WCCOG</u>	Council of Govt.	Road material bids	4/30/24 – 5/1/25	
		Road Salt bids	11/1/24 – 10/31/25	

## Appendix D: Chart of Accounts (Detailed)

<b>Account Number</b>	<b>Description of proposed budget items included</b>
<b>301.10</b>	Property Tax (PT) Current
<b>301.20</b>	Property Tax (PT) Prior Year
<b>310.10</b>	Projected revenues from realty transfers expected during the year.
<b>310.21</b>	Earned Income Tax (EIT) Current Year
<b>310.22</b>	Earned Income Tax (EIT) Prior Year
<b>310.51</b>	Local Services Tax (LST) Current Year - Dickinson Township does not currently have this tax in place
<b>310.52</b>	Local Services Tax (LST) Prior Year - Dickinson Township does not currently have this tax in place
<b>321.80</b>	Franchise Fee - this is a 5% fee charged to Comcast customers within Dickinson Township
<b>342.10</b>	Rent of Land - This is the amount charged to farmers to rent the fields for crop production at Lindenwood Park
<b>354.15</b>	Act 101 Recycling - This is a grant that is received back from the State based on the recycling amount collected during the year
<b>355.01</b>	Public Utility Tax (PURTA) - Payment for property owned by public utilities in DT
<b>355.05</b>	General Municipal Pension - Contributions received from the Commonwealth to support the pension contributions made by DT to its employees' pensions through PMRS
<b>355.07</b>	Foreign Fire Relief Fund - This is the conduit utilized by the Commonwealth to distribute the fees assessed to insurance companies doing business in PA but are headquartered outside of PA. These monies are a one-for-one pass-thru to our fire companies. Exp# 411.51

- 360.01** Advertisement income received from the Newsletter
- 361.31** Subdivision and Land Development Plan submission fees
- 361.32** Engineering Reimbursement Fees - Reimbursement from residents/developers for reviews performed by the Township Engineer
- 361.40** Solicitor Reimbursement Fees - Reimbursement from residents/developer reviews performed by the Township Solicitor
- 361.60** Tax Collector Reimbursement - Reimbursement from the Fire Tax Budget for costs relating to the collection of the Township's Fire Tax
- 361.76** DTMA - DT Staff Wages & Equipment Usage - Reimbursement from DTMA for costs incurred for DT to maintain water/sewer system
- 364.50** Recyclable Sales - Money collected from recycling of old stormwater pipes and signs
- 392.60** Interfund Transfer (F&M Reserve) - Money transferred from Reserve to General Fund Accounts to cover expenses from the end of the year to tax season revenue
- 392.108** Developer Fund Transfer to GF to pay for reimbursement of legal/engineering costs incurred by the Township
- 400.11** Supervisors Wages - 3 x \$1,875
- 400.34** Supervisors Advertising - Advertising cost for meetings, road projects, and general items
- 400.35** Insurance and Bonding - Public Officials Liability Insurance (protects public officials and their agencies from lawsuits related to allegations of wrongful acts in the course of their duties)
- 400.45** Contracted Services - Costs incurred for payroll processing (PayTime)
- 401.10** Township Manager Wages - Reflects 90% of total manager wages including all PTO time
- 401.105** Township Assistant Manager Wages - Reflects 20% of Marge's total wage including all PTO time

- 401.15** RTK Wages - Reflects 10% of total manager wages including all PTO time
- 402.10** Treasurer Wages - Reflects 50% of Marge's total wage including all PTO time
- 402.31** Professional Audit - Costs incurred by the Township to have a professional audit completed yearly
- 403.11** Tax Collector Wage - The Tax Collector paid 2.5% of property taxes collected
- 405.14** Secretary Wages - Reflects 30% of Marge's total wage including all PTO time
- 405.18** Receptionists/Clerical Wages - 100% of wages including all PTO time
- 405.20** Newsletter - Expenses for printing newsletter
- 405.21** General Office Supplies - General cost of supplies to include paper and office supplies
- 405.32** Postage - General mail expenses for Township (excludes zoning and sewage enforcement department)
- 405.45** Contracted Services - Covers expenses related to copier rental, Office 365 Email, Email Filtering Services and IT Services
- 405.75** Office Equipment - General office equipment expenses and new office equipment for zoning office
- 406.12** Public Works Director Wages - Reflects 100% of total Public Works Director wages including all PTO
- 408.31** Engineering Services - Covers expenses related to plan review and transportation projects as well as C.S. Datum (asset management and mapping)
- 409.12** Building Maintenance Wages - Covers wages incurred because of building maintenance performed by Public Works employees
- 409.22** General Supplies - Includes cost of supplies such as custodial supplies, paper towels, toilet paper, cleaning goods

- 409.23** Propane Gas - estimated cost of propane for the office complex to run heat, hot water, and the emergency generator
- 409.25** Building Repairs and Maintenance - General building repairs along with an increase to account for stormwater construction around the office complex - Possible grant funding available through Cumberland County's CAP program
- 409.35** Insurance - Coverage for equipment and facilities
- 409.43** Real Estate Taxes - Taxes assessed to the Township for the unused portion of Lindenwood Park
- 409.45** Building Contracted Services - Pays for cleaning, exterminator, alarm system, security camera maintenance, heating maintenance
- 409.60** Building Capital Purchases - Added \$100,000.00 to the line item to account for the purchase of S. Dickinson Elementary property
- 409.427** Solid Waste Collection - New contract starting in April 2025 will not cost the Township any money for trash collection
- 411.51** Fire Relief Fund Distribution - This is a flow-through and is linked to revenue line item #355.07
- 412.451** Yellow Breeches EMS - Recommended contribution to provide EMS services to Dickinson Township
- 412.452** Cumberland Goodwill EMS - Recommended contribution to provide EMA services to Dickinson Township
- 413.21** Supplies/Postage - Postage expense to enforce sewage pumping requirements
- 413.45** SEO Contracted Services - Actual billed services for SEO work. Offsetting revenue line item #362.44
- 414.12** Zoning Officer Wages - Reflects 100% of the total zoning officer wage including all PTO
- 414.18** Planning Commission Wage - Compensation paid to Planning Commission members (7 members at \$25 per member for each meeting)



- 414.19** Zoning Hearing Board Wage - Compensation paid to Zoning Hearing Board members (3 members at \$35 per member for 7 meetings)
- 414.25** Contracted Services - Used to pay for ordinance updates and payment to ECODE to codify and keep the code section on the Township website up to date
- 414.317** Escrow/Developer Closeouts - Reimbursed from developer escrow - line item added for 2024
- 414.325** Zoning Officer Postage - Covers postage attributed to zoning/codes enforcement only
- 413.45** SEO Contracted Services - Actual billed services for SEO work. Offsetting revenue line item #362.44
- 415.20** EM Supplies - moved to fire tax budget for 2024
- 415.31** Professional Services - Contributions made to Emergency Services Administrator and Assistant (\$525 per quarter for each)
- 421.31** CDL Testing - Amount used to pay for the required random drug testing
- 427.13** Trash Collection Wages - Cost associated with trash removal from facilities
- 430.13** Road Crew Wages - includes miscellaneous road crew wages but does include employee PTO benefits
- 430.20** Highway Supplies - Covers the cost of things such as cones, roadwork signs, marking paint and miscellaneous small items needed
- 430.25** Small Tools - Covers cost to purchase and replace small tools needed by the Public Works Department to perform duties
- 430.32** Communications Equipment - Covers the cost of Township communications system tower rental and system maintenance
- 430.45** HW Contracted Services - Covers cost of port-a-potty rental for the South side of the Township
- 430.191** Clothing Expense - Covers cost of reflective shirts, jackets, and boot reimbursement for Public Works Department/Shirts for Administrative staff

- 430.190** Safety Equipment - Covers the cost of things such as gloves, earplugs, safety vest, and eye protection for the Public Works Department
- 430.231** Gasoline - Estimate based on price and number of gallons that were put out for bid
- 430.233** Diesel - Estimate based on price and number of gallons that were put off for bid
- 431.13** Street and Gutter Wages - includes wages associated with cleaning and establishing swales, street sweeping, and bank work but does not include employee PTO benefits
- 431.20** Street and Gutter Supplies - Covers cost of supplies and equipment rental for maintenance of streets and gutters
- 432.13** Snow Removal Wages - includes wages associated with snow removal but does include employee PTO benefits
- 432.20** Snow Removal Supplies - Covers cost of antiskid, salt, and materials not covered by Liquid Fuels
- 432.25** Repair and Maintenance - Covers the cost of any repairs needed on snow removal equipment
- 433.13** Street Sign Wages - includes wages associated with street and road sign maintenance
- 433.20** Signs - Covers cost of street and road sign purchases
- 436.13** Storm Drain Wages - includes wages associated with the replacement and maintenance of stormwater inlets, outlets, and pipes but does not include employee PTO benefits
- 436.20** Storm Sewer Supplies - Covers the cost of inlets, outlets, pipes, and stone
- 436.38** Equipment Rental - Covers cost of rental equipment used to install and maintain stormwater system
- 436.45** Contracted Services - Covers cost of flushing pipes

- 437.17** Repairs and Maintenance Wages - includes wages associated with the repair of maintenance of Township equipment but does not include employee's PTO benefits
- 437.22** Supplies - Covers the cost of oil, grease, filters, and other items needed to maintain Township equipment
- 437.25** Repairs to Machinery and Vehicles - Covers cost associated with repairing and maintaining equipment that is not completed by the Public Works Department
- 437.26** Small Tools and Minor Equipment - Covers the cost of tools that are specifically needed to repair and maintain Township equipment
- 437.251** Vehicle Parts - Covers the cost of items such as tires, mower blades, lights, wiper blades
- 438.13** Road Maintenance Wages - includes wages associated with the maintenance of Township roads including pothole repair, roadside mowing, paving, tree trimming, and weed whacking of guide rails
- 438.20** Supplies - Covers cost of road repair material such as stone and pavement
- 438.38** Equipment Rental - Covers cost of equipment used for road maintenance to include crack sealer and mini excavator
- 438.45** Road Contracted Services - Covers cost of things such as tree trimmers and pavement contractors for minor projects that are outside the Public Works Department's abilities
- 439.13** Road Construction Wages - includes wages associated with the major road project being completed but does not include wages associated with stormwater work and does not include employees' PTO benefits
- 439.22** Road Construction Projects - Proposed 2025 work will include the profile milling and repaving of Burnt House Road between W. Old York Rd and Pine Rd
- 439.221** Bridge Construction Projects - Proposed 2025 work will include the replacement of the one-lane bridge located on Alexander Spring Road

(Weight restricted in 2024 after inspections performed through Cumberland County's Small Bridge Program)

- 448.13** Water System Authority Wages - includes wages of Public Works Department employees to perform maintenance and read meters for the DTMA (Reimbursed from DTMA in line item 361.76 in revenue section)
- 483.00** Pension Fund Contribution - Represents the projected contribution that the Township will be responsible to fund
- 484.00** Workman Comp - Costs to Township for coverage (renewal date of June 1st)
- 485.00** Unemployment Comp - Based upon a rate of 3.5% on the first \$10,000 of each employee's earnings
- 487.154** Disability Insurance Short Term - Provided through PCI and covers 10 full-time employees
- 487.156** Health Insurance - Covers 10 full-time employees (includes healthcare and eyecare) Expense reflects employee responsibility of 4%
- 487.158** Group Life Insurance - Term Insurance for 10 full-time employees and 3 Supervisors = \$20,000 each
- 487.176** Personal Time - includes wages for 5 Public Works Employees @ 40 hours each per year
- 487.177** Sick Time - includes wages for 5 Public Works Employees @ 48 hours each per year
- 487.179** Vacation Time - includes wages for 5 Public Works Employees @ each employee vacation time based on years of experience
- 487.180** Holiday Pay - includes wages for 5 Public Works Employees @ 14 days each per year
- 488.161** FICA - reflects contributions made by the Township on behalf of the employees @ 6.2% (Rates are not given to Twp until the end of the year)
- 488.163** Medicare - reflects contributions made by the Township on behalf of the employees @ 1.45% (Rates are not given to Twp until the end of the year)

**END OF DOCUMENT**