

2025 Proposed Budget



North Whitehall Township Proposed General Levy: 0.65 Mills Tax Base \$ 1,615,029,200 0.00065

| GENERAL FUND REVENUES | | | | |
|------------------------|---|--------------|--------------|--------------|
| Account | Description | 2025 Budget | 2024 Budget | Change |
| 01-301.1000 | Real Estate Tax - Current Year | \$ 1,028,774 | \$ 780,000 | \$ 248,774 |
| 01-301.3000 | Real Estate Tax Prior Year Levy | \$ 10,000 | \$ 12,100 | \$ (2,100) |
| 01-301.4000 | Delinquent Real Estate Taxes | \$ 14,000 | \$ 14,000 | \$ - |
| 01-301.6000 | Real Estate Taxes - Interim | \$ 1,000 | \$ 3,000 | \$ (2,000) |
| 01-310.1000 | Real Estate Transfer Tax | \$ 400,000 | \$ 290,000 | \$ 110,000 |
| 01-310.2100 | Earned Income Tax - Current Ye | \$ 3,350,000 | \$ 3,265,000 | \$ 85,000 |
| 01-310.5100 | LST current year | \$ 260,000 | \$ 225,000 | \$ 35,000 |
| 01-321.8000 | Cable Television Franchise | \$ 220,000 | \$ 220,000 | \$ - |
| 01-322.8200 | Road Occupancy Permit | \$ 4,000 | \$ 4,000 | \$ - |
| 01-331.1100 | Lehigh County Fines | \$ 500 | \$ 500 | \$ - |
| | Open Space Grant | \$ 38,000 | \$ - | \$ 38,000 |
| 01-331.1200 | District Magistrate | \$ 4,000 | \$ 4,000 | \$ - |
| 01-334.3000 | Legal reimbursements | \$ - | \$ 500 | \$ (500) |
| 01-341.0000 | Interest Earnings | \$ 315,000 | \$ 330,000 | \$ (15,000) |
| 01-342.1000 | Land Rental Farming | \$ 140 | \$ 250 | \$ (110) |
| 01-351.2000 | PEMA REIMBURSEMENT | \$ - | \$ 1,444 | \$ (1,444) |
| 01-355.0100 | PURTA Tax | \$ 4,000 | \$ 4,000 | \$ - |
| 01-355.0500 | Pension Fund State Aid | \$ 115,000 | \$ 104,000 | \$ 11,000 |
| 01-355.0700 | Foreign Fire Insur Premium Tax | \$ 120,000 | \$ 120,000 | \$ - |
| 01-355.0800 | Alcoholic Beverage Taxes | \$ 2,700 | \$ 2,700 | \$ - |
| 01-355.0900 | Blighted Property Grant | \$ 25,000 | \$ 50,000 | \$ (25,000) |
| 01-355.3000 | Perf Recycling Grants 904 | \$ 15,000 | \$ 14,220 | \$ 780 |
| 01-360.3420 | Stenographer Reimbursement | \$ - | \$ 250 | \$ (250) |
| 01-361.2000 | MOVING PERMITS | \$ - | \$ 750 | \$ (750) |
| 01-361.2100 | Solicitation Permit | \$ - | \$ 1,750 | \$ (1,750) |
| 01-361.2405 | Zoning-Violations Income | \$ 2,000 | \$ 2,000 | \$ - |
| 01-361.3000 | Zoning PERMITS | \$ 27,000 | \$ 18,000 | \$ 9,000 |
| 01-361.3100 | Zoning Appeal | \$ 2,500 | \$ 2,500 | \$ - |
| 01-361.3300 | SPECIAL EXCEPTION INCOME | \$ 3,000 | \$ 1,500 | \$ 1,500 |
| 01-361.3400 | CONDITIONAL USE INCOME | \$ 2,500 | \$ 1,500 | \$ 1,000 |
| 01-361.3500 | VARIANCE USE FEE | \$ - | \$ 3,000 | \$ (3,000) |
| 01-361.7000 | Planning Income | \$ 30,000 | \$ 71,700 | \$ (41,700) |
| 01-361.7400 | Administrative Income | \$ 4,000 | \$ 4,000 | \$ - |
| 01-361.8000 | Zoning Income | \$ 2,000 | \$ 1,000 | \$ 1,000 |
| 01-362.4100 | Building Permits (UCC) | \$ 17,000 | \$ 10,000 | \$ 7,000 |
| 01-362.4200 | Electrical Permits | \$ - | \$ 2,000 | \$ (2,000) |
| 01-362.4300 | Plumbing Permits | \$ - | \$ 500 | \$ (500) |
| 01-362.4400 | Sewage Permits | \$ 30,000 | \$ 25,000 | \$ 5,000 |
| 01-362.4500 | Use And Occupancy Permits | \$ - | \$ 100 | \$ (100) |
| 01-362.4800 | State Training Fee | \$ 2,000 | \$ 750 | \$ 1,250 |
| 01-362.5100 | Recycling Income | \$ 6,000 | \$ 4,214 | \$ 1,786 |
| 01-364.1200 | SEWER CERTIFICATIONS | \$ 200 | \$ 200 | \$ - |
| 01-364.1300 | Sewer Fund Mgmt Reimbursement | \$ 15,000 | \$ 13,750 | \$ 1,250 |
| 01-364.6000 | Host Fee | \$ 10,000 | \$ 8,500 | \$ 1,500 |
| 01-367.2000 | Recreation Programs and Pavilions | \$ 23,000 | \$ 20,830 | \$ 2,170 |
| 01-367.4400 | Parks Signage Grant - CFA Act 13 | \$ - | \$ 12,000 | \$ (12,000) |
| 01-367.5000 | Summer Youth Rec Program | \$ 100,000 | \$ 83,000 | \$ 17,000 |
| 01-380.1000 | Non Rev. Income | \$ 2,000 | \$ 2,000 | \$ - |
| 01-387.1000 | Veteran's Day Donations | \$ - | \$ 500 | \$ (500) |
| 01-387.4600 | Senior Day Donations | \$ - | \$ 500 | \$ (500) |
| 01-392.3000 | Transfer to General Fund | \$ - | \$ 495,000 | \$ (495,000) |
| 01-395.1000 | Cell Phone Reimbursement | \$ 20,000 | \$ 20,000 | \$ - |

General Fund Revenues

| Account | Description | 2025 Budget | 2024 Budget | Change |
|------------------------|--------------------------------------|---------------------|---------------------|--------------------|
| 01-395.2000 | Accident Reimbursements | \$ 2,750 | \$ 2,750 | \$ - |
| | Other Income | \$ 7,000 | \$ - | \$ 7,000 |
| 01-395.3520 | NOVA Insurance Reimb twps | \$ - | \$ 1,864 | \$ (1,864) |
| 01-395.4860 | Insurance Refunds | \$ 15,000 | \$ 15,000 | \$ - |
| 01-395.4870 | Health Insurance Refunds | \$ - | \$ 208,000 | \$ (208,000) |
| 01-395____ | Repayment of Fire Fund Start up Loan | \$ 175,000 | \$ - | \$ 175,000 |
| Total Revenues | | \$ 6,425,064 | \$ 6,479,122 | \$ (54,058) |

GENERAL FUND EXPENDITURES

| Account | Description | 2025 Budget | 2024 Budget | Change |
|------------------------|---------------------------------------|-------------|-------------|-------------|
| 01-400.1130 | Supervisors Salary | \$ 14,000 | \$ 14,000 | \$ - |
| 01-400.1230 | Secretary/ Asst Treasurer Salary | \$ 73,185 | \$ 69,700 | \$ 3,485 |
| 01-400.1400 | Finance Officer/Treasurer | \$ 109,790 | \$ 104,500 | \$ 5,290 |
| 01-400.1500 | Office Clerk (Receptionist) | \$ 42,538 | \$ 41,500 | \$ 1,038 |
| 01-400.1600 | Admin Asst PT | \$ 6,500 | \$ 20,000 | \$ (13,500) |
| 01-400.2000 | Employee/CDL drug testing | \$ 1,250 | \$ 1,250 | \$ - |
| 01-400.2100 | Admin Office Supplies | \$ 12,000 | \$ 12,000 | \$ - |
| 01-400.2150 | Admin Postage | \$ 8,000 | \$ 8,000 | \$ - |
| 01-400.2410 | Pa One Call | \$ 800 | \$ 800 | \$ - |
| 01-400.2420 | Mileage Reimbursement | \$ 750 | \$ 500 | \$ 250 |
| 01-400.2430 | General expenses | \$ 9,750 | \$ 9,750 | \$ - |
| 01-400.2440 | Dues Seminars Subscriptions | \$ 18,000 | \$ 15,000 | \$ 3,000 |
| 01-400.2445 | Employee Development | \$ - | \$ 7,000 | \$ (7,000) |
| 01-400.2450 | Uniforms/WORK SHOES/CLOTHES | \$ 20,000 | \$ 20,000 | \$ - |
| 01-400.2460 | Newsletter Print/Postage | \$ 5,500 | \$ 5,500 | \$ - |
| 01-400.2480 | Good Will EMPLOYEES | \$ 3,000 | \$ 3,500 | \$ (500) |
| 01-400.2500 | Codified Ordinances | \$ 10,000 | \$ 1,200 | \$ 8,800 |
| 01-400.3410 | Admin/BOS Advertising | \$ 14,000 | \$ 14,000 | \$ - |
| 01-400.3420 | Stenographer Admin | \$ 2,500 | \$ 2,500 | \$ - |
| 01-400.7400 | Equipment Purchase | \$ 12,000 | \$ 25,000 | \$ (13,000) |
| 01-400.7500 | Computer Service/Contracts | \$ 145,000 | \$ 115,000 | \$ 30,000 |
| 01-400.7700 | Payroll Maint Fee | \$ 6,000 | \$ 6,000 | \$ - |
| 01-401.1000 | Manager Salary | \$ 141,750 | \$ 138,375 | \$ 3,375 |
| 01-401.1500 | Grants Director | \$ 88,150 | \$ 70,000 | \$ 18,150 |
| 01-401.3500 | Treas/Mgr/ Sec Bonds | \$ 4,000 | \$ 4,000 | \$ - |
| 01-402.3220 | Auditing Expenses CPA Firm | \$ 18,000 | \$ 18,000 | \$ - |
| 01-403.1000 | Tax Collector's Salary | \$ 23,450 | \$ 23,450 | \$ - |
| 01-403.2000 | Tax Collection Operating Expenses | \$ 2,000 | \$ 500 | \$ 1,500 |
| 01-403.2400 | Tax Refunds | \$ - | \$ 1,000 | \$ (1,000) |
| 01-403.3530 | Tax Collector's Bond | \$ - | \$ 350 | \$ (350) |
| 01-403.4000 | Tax Billing BCIU | \$ 10,000 | \$ 9,000 | \$ 1,000 |
| 01-403.6500 | LST Transfer to Emergency Capital | \$ 104,000 | \$ 110,000 | \$ (6,000) |
| 01-404.2000 | Legal Services | \$ 160,000 | \$ 135,000 | \$ 25,000 |
| 01-406.1000 | Cell Phone Billing | \$ 35,000 | \$ 35,000 | \$ - |
| 01-406.1900 | GPS Phone Charge | \$ 5,000 | \$ 5,000 | \$ - |
| 01-406.3411 | Municipal Bldg Phone | \$ 7,000 | \$ 7,000 | \$ - |
| 01-407.0120 | Parks Electricity | \$ 2,300 | \$ 1,500 | \$ 800 |
| 01-407.0650 | Independence Park Electric | \$ - | \$ 400 | \$ (400) |
| 01-407.2260 | Municipal Bldg Electric | \$ 13,000 | \$ 12,000 | \$ 1,000 |
| 01-407.2380 | Hobben Barn Electric | \$ - | \$ 300 | \$ (300) |
| 01-409.1100 | Janitor | \$ 19,000 | \$ 19,000 | \$ - |
| 01-409.2220 | Propane | \$ 25,000 | \$ 28,000 | \$ (3,000) |
| 01-409.2310 | Munic Bldg Water Nbma | \$ 2,500 | \$ 2,500 | \$ - |
| 01-409.2400 | Building Expense | \$ 18,000 | \$ 25,000 | \$ (7,000) |
| 01-409.2410 | Cleaning Supplies | \$ 2,000 | \$ 2,000 | \$ - |

| Account | Description | 2025 Budget | 2024 Budget | Change |
|------------------------|---|-------------|-------------|--------------|
| 01-409.2420 | Kitchen Supplies | \$ 2,000 | \$ 2,000 | \$ - |
| 01-411.0600 | Fire Hydrant NBMA | \$ 17,000 | \$ 17,000 | \$ - |
| 01-411.0602 | Fire Hydrants LCA | \$ 17,000 | \$ 20,000 | \$ (3,000) |
| 01-411.1000 | Fire Company Contributors | \$ - | \$ 205,350 | \$ (205,350) |
| 01-411.3520 | Fire Companies Insurance | \$ - | \$ 35,000 | \$ (35,000) |
| 01-411.5000 | Foreign Fire Insurance Tax Distr. | \$ 120,000 | \$ 120,000 | \$ - |
| 01-412.5400 | Ambulance Contribution | \$ 50,000 | \$ 75,000 | \$ (25,000) |
| | LST Transfer to Ambulance | \$ 26,000 | \$ - | \$ 26,000 |
| 01-412.5500 | NWTESO CONTRIBUTION | \$ 5,000 | \$ 10,000 | \$ (5,000) |
| 01-412.5600 | Vot EMS Stipend Program | \$ - | \$ 75,000 | \$ (75,000) |
| 01-413.1000 | Code Enforcement/Asst Zoning Officer | \$ 74,671 | \$ 71,300 | \$ 3,371 |
| 01-413.1100 | Zoning Hearing Board Salaries | \$ 2,500 | \$ 2,500 | \$ - |
| 01-413.1200 | Director of Operations | \$ 109,790 | \$ 104,500 | \$ 5,290 |
| 01-413-____ | Township Planner | \$ 77,900 | \$ - | \$ 77,900 |
| 01-413.2405 | Court Costs | \$ 3,500 | \$ 1,250 | \$ 2,250 |
| 01-413.2410 | Stenographer ZHB | \$ 2,000 | \$ 2,000 | \$ - |
| 01-413.2440 | Advertising Zoning | \$ 3,500 | \$ 3,500 | \$ - |
| 01-413.3500 | Permit Refunds | \$ - | \$ 150 | \$ (150) |
| 01-413.9000 | Boca Code Expenses | \$ 1,500 | \$ 1,500 | \$ - |
| 01-413.9500 | Building Inspector Reimbursement | \$ - | \$ 1,500 | \$ (1,500) |
| 01-414.1000 | Planning Administrator Salary | \$ 56,964 | \$ 55,200 | \$ 1,764 |
| 01-414.1200 | PLANNING COMMISSION MEMBERS PAY | \$ 4,000 | \$ 4,000 | \$ - |
| 01-414.2440 | SALDO | \$ 32,400 | \$ 40,000 | \$ (7,600) |
| 01-414.2445 | Zoning Ordinance Update | \$ 4,000 | \$ 4,000 | \$ - |
| 01-414.2500 | Blight Remediation Grant | \$ 50,000 | \$ 29,600 | \$ 20,400 |
| 01-414.2600 | Open Space Plan Consultant | \$ 30,000 | \$ 38,000 | \$ (8,000) |
| 01-414.4000 | Township Engineering Services | \$ 100,000 | \$ 90,000 | \$ 10,000 |
| 01-414.5000 | Capital Improvement Plan Consultant | \$ 15,000 | \$ 75,000 | \$ (60,000) |
| 01-415.2400 | Emergency Management | \$ - | \$ 1,500 | \$ (1,500) |
| 01-422.0000 | animal control | \$ 7,500 | \$ 7,500 | \$ - |
| 01-427.1500 | Recycling P/T labor | \$ - | \$ 10,746 | \$ (10,746) |
| 01-427.2000 | Recycling | \$ 5,000 | \$ 5,000 | \$ - |
| 01-427.2400 | Compost Fee | \$ 13,000 | \$ 55,000 | \$ (42,000) |
| 01-430.0800 | Director Public Works | \$ 99,809 | \$ 95,000 | \$ 4,809 |
| 01-430.0950 | General Services Supervisor | \$ 84,050 | \$ 70,000 | \$ 14,050 |
| 01-430.1000 | Salaries | \$ 875,000 | \$ 830,000 | \$ 45,000 |
| 01-430.1100 | PW Seasonal | \$ 60,000 | \$ 70,000 | \$ (10,000) |
| 01-430.1200 | Gasoline Fuel | \$ 30,000 | \$ 30,000 | \$ - |
| 01-430.1300 | Oil Motor Hydraulic Grease Anti-freeze | \$ - | \$ 3,000 | \$ (3,000) |
| 01-430.1500 | Diesel Fuel | \$ 35,000 | \$ 30,000 | \$ 5,000 |
| 01-430.5000 | Safety Equipmt | \$ 4,500 | \$ 4,500 | \$ - |
| 01-430.6000 | Minor Garage Equipment | \$ 10,000 | \$ 10,000 | \$ - |
| 01-430.6100 | Large Garage Eqpt | \$ 25,000 | \$ 40,000 | \$ (15,000) |
| 01-432.2000 | Snow Plows/Supplies | \$ 6,000 | \$ 6,000 | \$ - |
| 01-432.2100 | Salt/Liquid Salt Snow Maint | \$ 65,000 | \$ 65,000 | \$ - |
| 01-433.2000 | St.Signs & Markings | \$ 15,000 | \$ 35,000 | \$ (20,000) |
| 01-434.0000 | Traffic Signal Expenses | \$ 20,000 | \$ 20,000 | \$ - |
| 01-436.2000 | Pipes/Drains/Basin Maint-Materials | \$ 15,000 | \$ 12,000 | \$ 3,000 |
| 01-436.2100 | MS4 Program | \$ 50,000 | \$ 40,000 | \$ 10,000 |
| 01-436.2200 | GIS Input Tech | \$ - | \$ 4,500 | \$ (4,500) |
| 01-437.1000 | Vehicle/Eqpt Repair & Maintenance | \$ 108,000 | \$ 100,000 | \$ 8,000 |
| 01-437.2000 | Eqpt Rental | \$ 10,000 | \$ 10,000 | \$ - |
| 01-438.0000 | Road Maintenance/Supplies | \$ 75,000 | \$ 100,000 | \$ (25,000) |
| 01-438.0060 | Yard Waste Facility Upgrades | \$ - | \$ 5,000 | \$ (5,000) |
| 01-452.1000 | Recreation/Communication Coordinator | \$ 53,581 | \$ 51,000 | \$ 2,581 |
| 01-452.1100 | Recreation Programming | \$ 30,000 | \$ 34,300 | \$ (4,300) |

General Fund Expenditures Cont.

| Account | Description | 2025 Budget | 2024 Budget | Change |
|-------------------------------------|--|---------------------|---------------------|--------------------|
| 01-452.1200 | Summer Camp Program | \$ 87,500 | \$ 93,988 | \$ (6,488) |
| 01-452.4000 | Parks Maint. Expenses | \$ 70,000 | \$ 163,000 | \$ (93,000) |
| 01-452.5000 | Contributions playground/sports assoc | \$ 32,000 | \$ 32,000 | \$ - |
| 01-453.5200 | Schneck House allocation | \$ 2,600 | \$ 2,600 | \$ - |
| 01-453.5800 | Ironton Rail Road | \$ 500 | \$ 500 | \$ - |
| 01-458.5000 | Contributions Sr Clubs | \$ 1,650 | \$ 1,650 | \$ - |
| 01-471-2__ | Debt Service Principal | \$ 140,000 | \$ - | \$ 140,000 |
| 01-472.2300 | Debt Service Interest | \$ 252,263 | \$ 140,000 | \$ 112,263 |
| 01-481.1000 | PAYROLL TAXES | \$ 171,000 | \$ 145,000 | \$ 26,000 |
| 01-483.3000 | Retirement | \$ 219,000 | \$ 210,000 | \$ 9,000 |
| 01-484.0000 | Workmens Compensation Insurance | \$ 60,000 | \$ 55,000 | \$ 5,000 |
| 01-486.0000 | Insurance All Policies | \$ 85,000 | \$ 72,000 | \$ 13,000 |
| 01-486.0070 | FSA service fee | \$ 1,300 | \$ 1,300 | \$ - |
| 01-486.0090 | AFLAC | \$ 200 | \$ 200 | \$ - |
| 01-487.0010 | Health Insurance Blue Cross | \$ 1,120,000 | \$ 962,000 | \$ 158,000 |
| 01-487.0020 | Life Ins/ADD/STD/LTD | \$ 20,000 | \$ 15,000 | \$ 5,000 |
| 01-492.3100 | Road Machinery Transfers | \$ 275,000 | \$ 555,000 | \$ (280,000) |
| 01-492____ | Start up Loan to Fire Fund | \$ 175,000 | \$ - | \$ 175,000 |
| Total Operating Expenses | | \$ 6,408,891 | \$ 6,421,709 | \$ (12,818) |
| Operating Margin | | \$ 16,173 | | |
| | | | | |
| Draws From Unrestricted Cash | Description | 2025 Budget | 2024 Budget | Change |
| 01-492.3200 | RECREATION RESERVE TRANSFER | \$ - | \$ - | \$ - |
| 01-492.6000 | TRANSFER TO OTHER FUNDS | \$ 5,000 | \$ 500 | \$ 4,500 |
| 01-492.8000 | Transfer To Capital Projects | \$ 900,000 | \$ - | \$ 900,000 |
| Total Draws on Cash | | \$ 905,000 | \$ 500 | \$ 904,500 |

| | | |
|--|---|-----------------------|
| Total 2025 General Fund Budget | | \$ 7,313,891 |
| General Fund Balance | General Fund Balance | |
| | Starting Cash | \$ 8,800,000 |
| | Less Custodial Funds | \$ (550,000) |
| | Cash Inflows | \$ 6,425,064 |
| | Cash Outflows | \$ (7,313,891) |
| | Ending Balance | \$ 7,361,173 |
| Fund Balance Policy Calculation | Total 2025 General Fund Budget | \$ 7,313,891 |
| | Less Restricted Funds: Debt Service | \$ (392,263) |
| | Less Restricted Funds: Grant Matches | \$ (50,000) |
| | Basis for Calculation | \$ 6,871,628 |
| | Fund Balance Requirement | \$ 4,122,977 |
| | Net Ending Cash | \$ 7,361,173 |

| STREET LIGHT FUND | | | | |
|-----------------------|------------------------------------|------------------|------------------|-------------------|
| Account | Description | 2025 Budget | 2024 Budget | Change |
| 02-341.0000 | Interest Earnings | \$ 100 | \$ 100 | \$ - |
| 02-383.1100 | Current Assessment St. Lighting | \$ 57,000 | \$ 65,000 | \$ (8,000) |
| 02-383.5000 | Prior Year St Light Levy | \$ 3,000 | \$ 4,900 | \$ (1,900) |
| 02-383.5400 | Delinquent Assessment St. Lighting | \$ 1,200 | \$ 1,200 | \$ - |
| Total Revenues | | \$ 61,300 | \$ 71,200 | \$ (9,900) |

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|---------------------------|--|---------------------|---------------------|--------------------|
| 02-434.7630 | Hemlock Dr T'ridge | \$ 1,341.29 | \$ 1,247.71 | \$ 93.58 |
| 02-434.8160 | St. Lighting Prior To 1990 | \$ 20,108.05 | \$ 18,705.16 | \$ 1,402.89 |
| 02-434.8180 | Kernsville/Shankweiler Road | \$ 183.89 | \$ 171.06 | \$ 12.83 |
| 02-434.8200 | Sand Spring Street Light (N.Ke | \$ 183.89 | \$ 171.06 | \$ 12.83 |
| 02-434.8220 | Apple Valley Est Street Lighting | \$ 1,179.74 | \$ 1,097.43 | \$ 82.31 |
| 02-434.8240 | Orchard View Estates West | \$ 2,020.06 | \$ 1,879.13 | \$ 140.93 |
| 02-434.8280 | Timberidge Section I | \$ 8,518.47 | \$ 7,924.16 | \$ 594.31 |
| 02-434.8300 | ORCHARD VIEW WEST PHASE II (NEW #) | \$ 2,082.09 | \$ 1,936.83 | \$ 145.26 |
| 02-434.8320 | W'wood H'land Jendy/L.Run/Neadow Brook | \$ 19,625.73 | \$ 18,256.49 | \$ 1,369.24 |
| 02-434.9930 | Manchester Place Street Lighting | \$ 1,041.06 | \$ 968.43 | \$ 72.63 |
| Total Expenditures | | \$ 56,284.27 | \$ 52,357.46 | \$ 3,926.81 |

| | | |
|--|---------------------------------|--------------------|
| Fund Balance | Starting Cash | \$ 85,000 |
| | Cash Inflows | \$ 61,300 |
| | Cash Outflows | \$ (56,284) |
| | Ending Balance | \$ 90,016 |
| Fund Balance Policy Calculation | Basis for Calculation | \$ 52,357 |
| | Fund Balance Requirement | \$ 13,089 |
| | Net Ending Cash | \$ 90,016 |

| RECREATION FUND | | | | |
|-----------------------|-------------------------|-------------------|------------------|-------------------|
| Account | Description | 2025 Budget | 2024 Budget | Change |
| 03-301.0000 | Recreation Fees | \$ 25,000 | \$ 25,000 | \$ - |
| 03_____ | Neffs Valley Park Grant | \$ 550,000 | \$ - | \$ 550,000 |
| 03-341.0000 | Interest | \$ 10,000 | \$ 23,000 | \$ (13,000) |
| 03-392.0010 | Transfer In | \$ - | \$ - | \$ - |
| Total Revenues | | \$ 585,000 | \$ 48,000 | \$ 537,000 |

| | | | | |
|---------------------------|--|-------------------|-----------------|-------------------|
| 03-452-2000 | Neffs Valley Park Imprv * Bog Turtle Study | \$ 783,000 | \$ 3,500 | \$ 779,500 |
| | | \$ - | \$ - | \$ - |
| Total Expenditures | | \$ 783,000 | \$ 3,500 | \$ 779,500 |

| | | |
|---------------------|-----------------------|---------------------|
| Fund Balance | Starting Cash | \$ 575,000 |
| | Cash Inflows | \$ 585,000 |
| | Cash Outflows | \$ (783,000) |
| | Ending Balance | \$ 377,000 |

Farmland Levy: 0.1 Mill

Tax Base

1,615,029,200

0.0001

| FARMLAND FUND | | | | |
|-----------------------|-------------------------|-------------------|-------------------|-------------------|
| Account | Description | 2025 Budget | 2024 Budget | Change |
| 04-301.1000 | Special Levy Current | \$ 158,273 | \$ 155,000 | \$ 3,273 |
| 04-301.3000 | Prior Year Levy | \$ 2,417 | \$ 2,417 | \$ - |
| 04-301.4000 | Special Levy Delinquent | \$ 100 | \$ 100 | \$ - |
| 04-301.6000 | Special Levy Interim | \$ 100 | \$ 100 | \$ - |
| 04-341.0000 | Interest | \$ 5,000 | \$ 10,025 | \$ (5,025) |
| Total Revenues | | \$ 165,890 | \$ 167,642 | \$ (1,752) |

| | | | | |
|---------------------------|------------------------|-------------------|------------------|-------------------|
| 04-400.2430 | Supplies, Gen Expenses | \$ 500 | \$ 500 | \$ - |
| 04-461.2000 | Farmland Preservation | \$ 450,000 | \$ 55,000 | \$ 395,000 |
| 04-461.3000 | LAND APPRAISAL | \$ 12,000 | \$ 6,000 | \$ 6,000 |
| Total Expenditures | | \$ 462,500 | \$ 61,500 | \$ 401,000 |

| | | |
|---------------------|-----------------------|---------------------|
| Fund Balance | Starting Cash | \$ 400,000 |
| | Cash Inflows | \$ 165,890 |
| | Cash Outflows | \$ (462,500) |
| | Ending Balance | \$ 103,390 |

| TRAFFIC FUND | | | | |
|-----------------------|---------------------|------------------|------------------|-------------------|
| Account | Description | 2025 Budget | 2024 Budget | Change |
| 05-301.0000 | Traffic Impact Fees | \$ 25,000 | \$ 25,000 | \$ - |
| 05-341.0000 | Interest | \$ 7,000 | \$ 12,000 | \$ (5,000) |
| 05-392.0010 | Transfer In | \$ - | | \$ - |
| Total Revenues | | \$ 32,000 | \$ 37,000 | \$ (5,000) |

| | | | | |
|---------------------------|--|-------------|-------------|-------------|
| 05-438.0000 | | \$ - | \$ - | \$ - |
| 05-447.1000 | | \$ - | \$ - | \$ - |
| 05-492.0000 | | \$ - | \$ - | \$ - |
| Total Expenditures | | \$ - | \$ - | \$ - |

| | | |
|---------------------|-----------------------|-------------------|
| Fund Balance | Starting Cash | \$ 175,000 |
| | Cash Inflows | \$ 32,000 |
| | Cash Outflows | \$ - |
| | Ending Balance | \$ 207,000 |

| SEWER FUND | | | | |
|-----------------------|-------------------------------|-------------------|-------------------|-------------------|
| Account | Description | 2025 Budget | 2024 Budget | Change |
| 08-341.0000 | Interest Earnings | \$ 20,000 | \$ 25,500 | \$ (5,500) |
| 08-355.1000 | Act 537 Cost Sharing | \$ 25,000 | \$ 72,500 | \$ (47,500) |
| 08-364.1100 | T'RIDGE CONN/TAP FEE | \$ 50,000 | \$ 5,000 | \$ 45,000 |
| 08-364.1200 | SEWER certs | \$ 100 | \$ 100 | \$ - |
| 08-364.4990 | SEWER CHARGES O'rod/T'ridge | \$ 195,000 | \$ 195,000 | \$ - |
| 08-364.5000 | T'ridge Trunk Line | \$ 262 | \$ 262 | \$ - |
| 08-380.1000 | Miscellaneous Non Rev.Income | \$ - | \$ - | \$ - |
| 08-392.0200 | Transfer From Sewer Operating | \$ - | \$ - | \$ - |
| 08-392.4200 | Nuss Fee | \$ 1,430 | \$ 1,430 | \$ - |
| Total Revenues | | \$ 291,792 | \$ 299,792 | \$ (8,000) |

Sewer Continued

| Account | Description | 2025 Budget | 2024 Budget | Change |
|---------------------------|----------------------------------|-------------------|-------------------|--------------------|
| 08-400.2400 | General Operating Expense | \$ 1,000 | \$ 1,000 | \$ - |
| 08-405.0000 | Reimbursible Management Services | \$ 15,000 | \$ 13,750 | \$ 1,250 |
| 08-429.2200 | Cwsa CHARGES TRANSMISSION | \$ 100,000 | \$ 70,000 | \$ 30,000 |
| 08-429.2400 | Ormrod/Tridge R&M | \$ - | | \$ - |
| 08-429.3000 | Misc. Sewer Services | \$ - | | \$ - |
| 08-429.3640 | Sewer repair-maint | \$ 5,000 | \$ 2,567 | \$ 2,433 |
| 08-429.4140 | ENGINEERING/FLOW CHARTS | \$ 5,000 | \$ 5,000 | \$ - |
| 08-429.4160 | Act 537 | \$ 50,000 | \$ 145,000 | \$ (95,000) |
| 08-429.4200 | Whitehall Trunk | \$ 1,000 | \$ 1,000 | \$ - |
| 08-489.0000 | Miscellaneous Refunds | \$ 2,000 | | \$ 2,000 |
| 08-492.0200 | Transfer to Sewer R & M | \$ - | | \$ - |
| Total Expenditures | | \$ 179,000 | \$ 238,317 | \$ (59,317) |

| | | |
|---------------------|-----------------------|---------------------|
| Fund Balance | Starting Cash | \$ 796,000 |
| | Cash Inflows | \$ 291,792 |
| | Cash Outflows | \$ (179,000) |
| | Ending Balance | \$ 908,792 |

| | | |
|--|---------------------------------|-------------------|
| Fund Balance Policy Calculation | Basis for Calculation | \$ 195,000 |
| | Fund Balance Requirement | \$ 146,250 |
| | Net Ending Cash | \$ 908,792 |

Fire Tax Levy 0.45 Mills Tax Base 1,615,029,200 0.00045

| Fire Fund | | | | |
|-----------------------|-----------------------|-------------------|-------------|-------------------|
| Account | Description | 2025 Budget | 2024 Budget | Change |
| 09-301-1000 | Fire Tax | \$ 712,228 | \$ - | \$ 712,228 |
| 09-341-0000 | Interest | \$ 7,500 | \$ - | \$ 7,500 |
| 09-_____ | Grant Income | \$ - | \$ - | \$ - |
| 09-_____ | Other Income | \$ 1,000 | \$ - | \$ 1,000 |
| 09-_____ | Start up Loan from GF | \$ 175,000 | \$ - | \$ 175,000 |
| Total Revenues | | \$ 895,728 | \$ - | \$ 895,728 |

| Account | Description | 2025 Budget | 2024 Budget | Change |
|---------------------------|---------------------------|-------------------|-------------|-------------------|
| 09-400-____ | Fire Inspector Salary | \$ 60,000 | \$ - | \$ 60,000 |
| 09-400-____ | Fire Co Contributions | \$ 250,000 | \$ - | \$ 250,000 |
| 09-400-____ | Fire Co. Insurance | \$ 35,000 | \$ - | \$ 35,000 |
| 09-400-____ | Volunteer Stipend | \$ 75,000 | \$ - | \$ 75,000 |
| 09-400-____ | Payroll Tax | \$ 4,590 | \$ - | \$ 4,590 |
| 09-400-____ | Retirement | \$ 7,200 | \$ - | \$ 7,200 |
| 09-400-____ | Health Insurance | \$ 52,000 | \$ - | \$ 52,000 |
| 09-400-____ | Radio Costs | \$ 130,000 | \$ - | \$ 130,000 |
| 09-400-____ | Transf to Capital Reserve | \$ 83,000 | \$ - | \$ 83,000 |
| 09-400-____ | Repay GF Loan | \$ 175,000 | \$ - | \$ 175,000 |
| Total Expenditures | | \$ 871,790 | \$ - | \$ 871,790 |

| | | |
|---------------------|-----------------------|---------------------|
| Fund Balance | Starting Cash | \$ 1,000 |
| | Cash Inflows | \$ 895,728 |
| | Cash Outflows | \$ (871,790) |
| | Ending Balance | \$ 24,938 |

| EQUIPMENT FUND | | | | |
|-----------------------|--|-------------------|-------------------|-------------------|
| Account | Description | 2025 Budget | 2024 Budget | Change |
| 31-341.0000 | Interest Earnings | \$ 20,000 | \$ 40,000 | \$ (20,000) |
| | Wheel Loader Grant | \$ 175,000 | \$ - | \$ 175,000 |
| | Bucket Truck Grant | \$ 175,000 | \$ - | \$ 175,000 |
| | Ventrac Grant | \$ 63,000 | \$ - | \$ 63,000 |
| 31-391.0000 | Sales of Used Equipment (Trucks #5 & #9) | \$ 50,000 | \$ 5,000 | \$ 45,000 |
| 31-392.0100 | Transfer From General Fund | \$ 275,000 | \$ 555,000 | \$ (280,000) |
| Total Revenues | | \$ 758,000 | \$ 600,000 | \$ 158,000 |

| | | | | |
|---------------------------|--------------------|-------------------|-------------|-------------------|
| | #9 Truck | \$ 250,000 | \$ - | \$ 250,000 |
| | Ventrac | \$ 63,000 | \$ - | \$ 63,000 |
| | Wheel Loader | \$ 195,000 | \$ - | \$ 195,000 |
| | F550 | \$ 137,500 | \$ - | \$ 137,500 |
| | Rollover from 2024 | \$ 100,000 | \$ - | \$ 100,000 |
| | Bucket truck | \$ 175,000 | \$ - | \$ 175,000 |
| Total Expenditures | | \$ 920,500 | \$ - | \$ 920,500 |

| | | |
|---------------------|-----------------------|---------------------|
| Fund Balance | Starting Cash | \$ 445,000 |
| | Cash Inflows | \$ 758,000 |
| | Cash Outflows | \$ (920,500) |
| | Ending Balance | \$ 282,500 |

| ESLT FUND | | | | |
|-----------------------|---------------------------|-------------------|-------------------|------------------|
| Account | Description | 2025 Budget | 2024 Budget | Change |
| 34-310.3000 | Local Services Taxes | \$ 104,000 | \$ 110,000 | \$ (6,000) |
| 34-341.0000 | Interest Earnings | \$ 12,000 | \$ 21,000 | \$ (9,000) |
| 34-392-0000 | Fire Tax Capital Contrib. | \$ 83,000 | \$ - | \$ 83,000 |
| 34-_____ | Other Income | \$ 1,000 | \$ - | \$ 1,000 |
| Total Revenues | | \$ 200,000 | \$ 131,000 | \$ 69,000 |

| | | | | |
|---------------------------|----------------------|-----------------|-------------------|---------------------|
| 34-415.2430 | Supplies | \$ 3,000 | \$ - | \$ 3,000 |
| 34-430.4120 | Major Eqpt.Ambulance | \$ - | \$ 150,000 | \$ (150,000) |
| Total Expenditures | | \$ 3,000 | \$ 150,000 | \$ (147,000) |

| | | |
|---------------------|-----------------------|-------------------|
| Fund Balance | Starting Cash | \$ 540,000 |
| | Cash Inflows | \$ 200,000 |
| | Cash Outflows | \$ (3,000) |
| | Ending Balance | \$ 737,000 |

| | | |
|--|---------------------------------|-------------------|
| Fund Balance Policy Calculation | Basis for Calculation | \$ 260,000 |
| | Fund Balance Requirement | \$ 130,000 |
| | Net Ending Cash | \$ 737,000 |

| LIQUID FUELS FUND | | | | |
|-----------------------|-------------------|-------------------|-------------------|--------------------|
| Account | Description | 2025 Budget | 2024 Budget | Change |
| 35-341.0000 | Interest Earnings | \$ 500 | \$ 500 | \$ - |
| 35-355.0200 | SLF Grant | \$ 643,000 | \$ 653,706 | \$ (10,706) |
| Total Revenues | | \$ 643,500 | \$ 654,206 | \$ (10,706) |

| | | | | |
|---------------------------|----------------------|-------------------|-------------------|--------------------|
| 35-438.0400 | Line Painting | \$ 20,000 | \$ 30,000 | \$ (10,000) |
| 35-438.2000 | Maintenance Projects | \$ 623,000 | \$ 629,000 | \$ (6,000) |
| Total Expenditures | | \$ 643,000 | \$ 659,000 | \$ (16,000) |

| CAPITAL IMPROVEMENT FUND | | | | |
|--------------------------|--|---------------------|---------------------|-----------------------|
| Account | Description | 2025 Budget | 2024 Budget | Change |
| 40-341.0000 | Interest Earnings | \$ 60,000 | \$ 200,000 | \$ (140,000) |
| 40-355.0200 | TASA grant IRT crosswalk | \$ - | \$ - | \$ - |
| 40-355.1000 | LCCD Grant for Grist Mill | \$ - | \$ 175,000 | \$ (175,000) |
| 40-355.1100 | LSA Grant | \$ - | \$ 22,318 | \$ (22,318) |
| | Apple Rd Grant | \$ 75,000 | \$ - | \$ 75,000 |
| | Tannery Grant | \$ 73,000 | \$ - | \$ 73,000 |
| | Wynnwood Grant | \$ 100 | \$ - | \$ 100 |
| 40-392.0100 | Transfer From General Fund | \$ 900,000 | \$ - | \$ 900,000 |
| 40-392.0200 | Transfer fr Traffic Impact Fund | \$ - | \$ 70,000 | \$ (70,000) |
| 40-393.1000 | Bond Proceeds | \$ - | \$ 5,781,238 | \$ (5,781,238) |
| 40-393.2000 | Reimbursed Costs from Financing | \$ - | \$ 223,000 | \$ (223,000) |
| Total Revenues | | \$ 1,108,100 | \$ 6,471,556 | \$ (5,363,456) |

| | | | | |
|---------------------------|--|---------------------|---------------------|---------------------|
| 40-409.7600 | Improvements To Municipal Building | \$ 4,000,000 | \$ 2,220,000 | \$ 1,780,000 |
| | Apple Rd Stormwater Project | \$ 187,000 | \$ - | \$ 187,000 |
| 40-435.6000 | Gristmill Rd Culvert | \$ - | \$ 225,000 | \$ (225,000) |
| 40-438.1000 | Grist Mill Rd Bridge | \$ 400,000 | \$ 300,000 | \$ 100,000 |
| 40-438.2000 | Golf Course Rd Bridge | \$ - | \$ 300,000 | \$ (300,000) |
| 40-438.2500 | Hillside Rd Culverts | \$ - | \$ 158,500 | \$ (158,500) |
| | Fueling Station | \$ 100,000 | \$ - | \$ 100,000 |
| | Yard Waste Site Improvements | \$ 500,000 | \$ - | \$ 500,000 |
| | Tannery Swale | \$ 182,000 | \$ 182,000 | \$ - |
| | Wynnwood Swale | \$ - | \$ 107,000 | \$ (107,000) |
| 40-452.4000 | Park Improvements (Neffs) | \$ - | \$ - | \$ - |
| 40-452.7000 | IRT signalized crosswalks | \$ - | \$ 30,000 | \$ (30,000) |
| 40-465.7100 | Property Acquisition - Yard Waste Site | \$ - | \$ 425,000 | \$ (425,000) |
| | Rollover from 2024 | \$ 100,000 | \$ - | \$ 100,000 |
| Total Expenditures | | \$ 5,469,000 | \$ 3,947,500 | \$ 1,521,500 |

| | | |
|---------------------|--|-----------------------|
| Fund Balance | Starting Cash w/o Bond Proceeds | \$ 700,000 |
| | Cash Inflows | \$ 1,108,100 |
| | Cash Outflows w/ Bond Expenses | \$ (1,469,000) |
| | Ending Balance w/o Bond Proceeds/Exp. | \$ 339,100 |

| | | |
|---------------------|-----------------------|-----------------------|
| Fund Balance | Starting Cash | \$ 4,700,000 |
| | Cash Inflows | \$ 1,108,100 |
| | Cash Outflows | \$ (5,469,000) |
| | Ending Balance | \$ 339,100 |

| | |
|----------------------------|----------------------|
| Total Starting Cash | \$ 16,517,000 |
| Total Ending Cash | \$ 10,430,908 |

| Fund Summary | Starting Cash | Revenue | Expenditure | Capital Contrib. |
|---------------------|----------------------|----------------------|------------------------|-------------------------|
| General Fund | \$ 8,250,000 | \$ 6,425,064 | \$ (6,408,891) | \$ (905,000) |
| Street Light | \$ 85,000 | \$ 61,300 | \$ (56,284) | \$ - |
| Recreation | \$ 575,000 | \$ 585,000 | \$ (783,000) | \$ - |
| Farmland | \$ 400,000 | \$ 165,890 | \$ (462,500) | \$ - |
| Traffic | \$ 175,000 | \$ 32,000 | \$ - | \$ - |
| Sewer | \$ 796,000 | \$ 291,792 | \$ (179,000) | \$ - |
| Fire | \$ 1,000 | \$ 895,728 | \$ (871,790) | \$ - |
| Equipment | \$ 445,000 | \$ 758,000 | \$ (920,500) | \$ - |
| Emergency | \$ 540,000 | \$ 200,000 | \$ (3,000) | \$ - |
| Liquid Fuel | \$ - | \$ 643,500 | \$ (643,000) | \$ - |
| Capital | \$ 700,000 | \$ 1,108,100 | \$ (1,469,000) | \$ - |
| Total | \$ 11,967,000 | \$ 11,166,373 | \$ (11,796,965) | \$ (905,000) |