

PLUMSTEAD TOWNSHIP

2024 BUDGET



Preliminary Budget Adopted on November 8, 2023

Advertised on November 15, 2023 & December 1, 2023

Final Budget Adopted on December 13, 2023

Letter of Transmittal

PRESENTED: Preliminary Budget on November 8, 2023
Final Budget on December 13, 2023

TO: Plumstead Board of Supervisors

Introduction

The proposed 2024 Budget is presented here for your review and comment. The document has been prepared in three (3) sections as follows:

Letter of Transmittal

The Letter of Transmittal is an overview of the budget in commentary form, generally referred to as the Budget Message. It is prepared to provide the Board of Supervisors, administrative staff, and Township residents with a narrative review of significant factors affecting the proposed budget and highlight areas of relative importance in understanding the financial section. It also contains a summary of program and service delivery, cash position, and revenue and expense forecasts included in the budget.

Operating and Capital Funds Budgets

The 2024 Budget consists of twelve (12) Funds each detailing in line-item format the projected revenues and proposed expenditures for the forthcoming year. Due to its size, a summary of the General Fund by revenue and expense category is also provided. An overall summary of the twelve (12) funds provides a financial snapshot of the organization.

Supporting Data

The Supporting Data or Budget Schedules offer an additional level of detail for specific line items in each Operating Budget. This information is provided to assist in understanding how specific budget appropriations have been developed. Where supporting data is available, a schedule letter is indicated in the budget document, and an alphabetical index is provided for easy reference. The Supporting Data should assist in further explaining the cost of Township services and provide more meaning to the budget projections.

The budget was developed by analyzing trends in revenues and expenditures from prior years, reviewing line-item details at the highest level, evaluating the appropriateness of current programs and services, and considering present economic conditions. Resources are allocated with the intent of maintaining accustomed service levels and providing needed capital improvements. The budget document is designed to provide the necessary information to understand and evaluate Township services from a financial perspective.

The Budget Format

The budget is presented in a line-item format using the Pennsylvania Chart of Accounts for local governments published by the State Department of Community and Economic Development (DCED). This format provides uniformity of account numbers and titles across department budgets and operating funds. Uniformity in the budget format and consistency in posting revenues and expenditures to the line-item accounts allows the Administration and Department Directors to monitor any variations in budget appropriations from year to year. It also simplifies the review of monthly financial statements and the coding invoices for payment. This translates to improved accuracy in our cost accounting from year to year.

The PA Department of Community and Economic Development (DCED) recommends municipalities maintain a 5% to 10% reserve for unforeseen or emergency expenditures, to balance future budgets, and to avoid wide variations in tax rates from year to year. The 2024 fund balance reserves for all funds are represented on page 1.

The 2024 Budget format includes separate operating funds for General, Local Service Tax, Emergency Services, Park & Rec, Water, Open Space, Debt Service, Stormwater, Liquid Fuels and Community Care. By detailing these services in separate funds, the true costs for these government functions are more easily identified. This provides the Board of Supervisors and Township Residents with a clear picture of how Township resources are allocated and what funding is necessary to continue these services.

Capital appropriations for general purposes are shown in the General Capital Fund and capital appropriates for Fire and EMS are shown in the Fire & EMS Capital Fund. When necessary, inter-fund transfers along with other revenues dedicated to capital projects, provides funding for any proposed capital purchases or improvements.

Separating capital appropriations from operating revenues and expenditures eliminates the potential for wide-spread variations in government appropriations from year to year caused by one-time capital expenses. All operating funds include a line for **Result from Operations** and represents the difference between annual revenues and expenditures before inter-fund transfers. Inter-fund transfers are for capital reserves and appropriations but can also be for appropriations to balance other operating budgets if necessary.

This budget format simplifies the budget preparation process and provides a quick and detailed analysis of the various appropriations and services included in the budget from year to year.

Budget Highlights

The Budget maintains municipal services at current levels.

Appropriations in the 2024 Budget provide the resources needed to continue the high level of service our residents have come to expect. The appropriations support accustomed levels of police services, the maintenance of our public roads, park maintenance and water services.

The Budget funds necessary capital infrastructure needs and equipment acquisitions.

The proposed budget includes necessary appropriations to the Township's Road system, municipal buildings, park equipment and maintenance, and water system. Detailed capital infrastructure needs, and equipment acquisitions can be located on page 24.

Staff positions in the proposed budget

Due to increased maintenance needs of the Township's Park and open space system as well as township buildings, the 2024 budget proposes the hiring of an additional parks and recreation public works employee. Additionally, due to the increase in water infrastructure, public water users and new PADEP reporting regulations, the 2024 budget proposes a part time water administration employee.

Change in Millage Allocation

In 2023 the Board of Supervisors reallocated the 14.94 mils collected annually in Real Estate Tax to increase the revenue in Open Space Fund by 0.5 mils (\$110,661), Stormwater Fund by 0.5 mils (\$110,661), increased the EMS Fund by 0.055 mils (19,322) to provide funding to Dublin Volunteer Fire Company, and created a Fire & EMS Capital Fund with 1 mil (\$221,322). The allocation of the mils is staying the same in 2024.

The proposed Budget does not include an increase in Property Taxes

The 2024 budget proposes property taxes to stay at 14.94 mills for 2024. A breakdown of the millage (assuming all taxes are paid in the year they are due) is provided below:

2024 Assessment is \$224,368,760		
	<u>Mils</u>	<u>Tax Revenue</u>
General Fund	6.02	\$1,344,634
Emergency Services Fund (Fire)	1.155	\$258,978
Emergency Services Fund (EMS)	0.4	\$89,748
Open Space Fund	0.688	\$154,366
Debt Service Fund	5.177	\$1,150,577
Fire & EMS Capital Fund	1.0	\$221,322
Stormwater Fund	<u>0.5</u>	<u>\$110,661</u>
	14.94	\$3,330,286

A homeowner assessed at the average assessment value of 38,929, will pay \$581.60 per year in real estate property taxes, or \$1.59 per day for Township services.

Budget Overview

The Township arranges its functions in the budget among twelve (12) different funds, each with specific purposes. While General Fund monies can be used for any legal expenditure, other funds have restrictions on the use of available dollars. For example, the Liquid Fuels Fund revenue may only be used to support the cost of projects that are approved under the PA State Liquid Fuels Department. These expenses include road maintenance, traffic lights, maintenance materials, drainage structures, roadway paving and reconstruction, and snow supplies (i.e., salt).

Revenues and expenditures in each fund therefore are specific to that fund and its legally allowable purpose(s). Interfund transfers, the transfer of dollars from one fund to another, occur only when appropriate and legally permitted.

The General Fund and Water Fund account for all personnel, fringe benefits and insurance, utilities and routine maintenance and operational expenditures of the Township. Appropriations from other funds are limited to capital improvements or other designated purposes. The proposed budget shows the beginning and ending fund balances, projected revenues, and line-item appropriations for each Fund. The Budget is organized in this manner to show the true cost for these government functions.

A narrative summary of the financial position of each Fund and a highlight of projected revenues and proposed expenditures for the new fiscal year is provided below.

General Fund

The General Fund is the operating budget for general municipal purposes and includes appropriations for general government operations including administration and finance, legal, Board of Supervisors, general engineering and other professional services, buildings and grounds maintenance, public works, parks and open space maintenance, police and code enforcement operations, planning and zoning administration, technology and repairs of tools and machinery.

The primary revenue sources for the General Fund are Real Estate Taxes, Local Enabling Act (Act 511) taxes, permit fees, grants, state-shared revenue and entitlements, and charges for service. Reimbursements also contribute to General Fund Revenue.

The Township levies a 1.0% earned income tax and shares this tax revenue with the Central Bucks School District (Township gets 0.5% and CBSD gets 0.5%). Act 511 Taxes (Earned Income Tax and Real Estate Transfer Tax) will generate approximately \$4,700,000 in 2024, representing 64.7% of total revenues in the General Fund. Real Estate Taxes represent another 18.2% of total revenue at \$1,332,000.

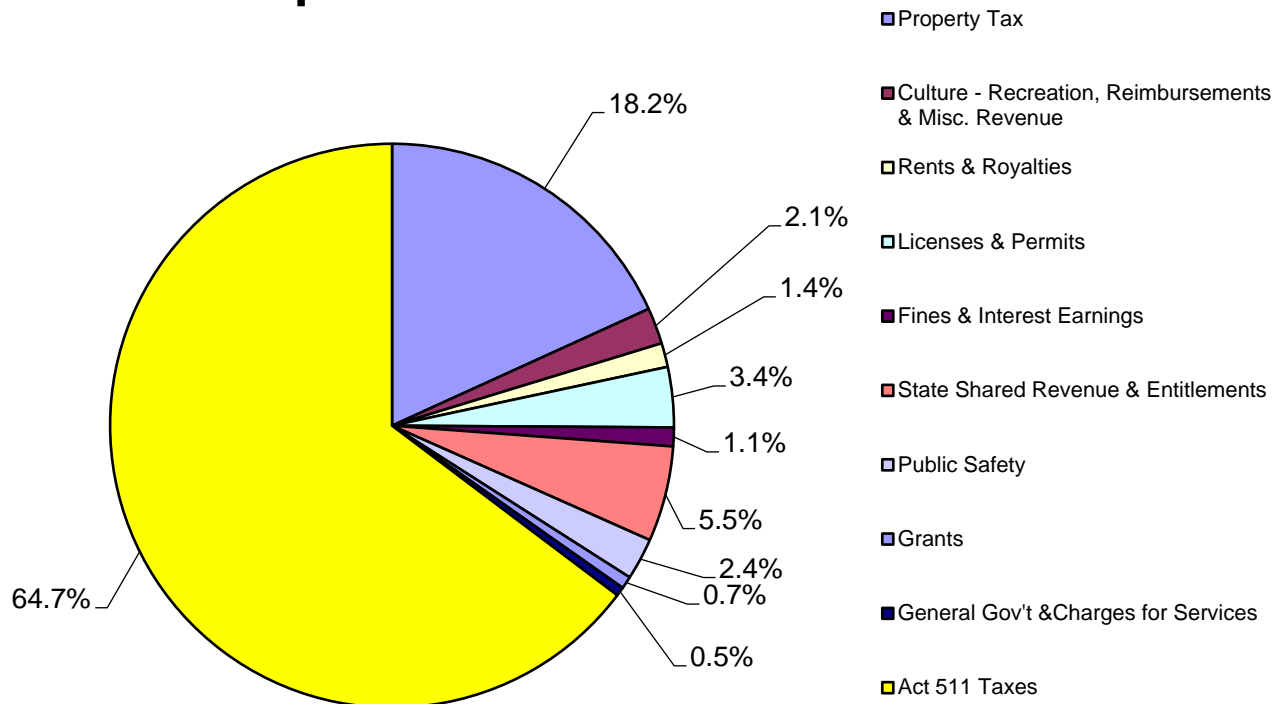
Transfer taxes are a tax on real estate sales within the Township. The tax rate is 2% of the sale price. County government receives 1% of the tax proceeds, and the Central Bucks School District and Township share the remaining 1% equally.

Other significant sources of revenue in the General Fund include cable television franchise fees (\$250,000), cell tower and building rents (\$99,801) and pension system aid (\$250,599).

Revenue projections in the budget are based on an analysis of tax collection experience, prior year collection history, projected state shared revenue and economic trends. Total estimated General Fund revenue for 2024 is \$7,261,068. General Fund Revenue can be located on pages 4-5 of the budget.

The following chart shows the various sources of General Fund revenue used for the operation of Township government:

2024 GF Proposed Revenues

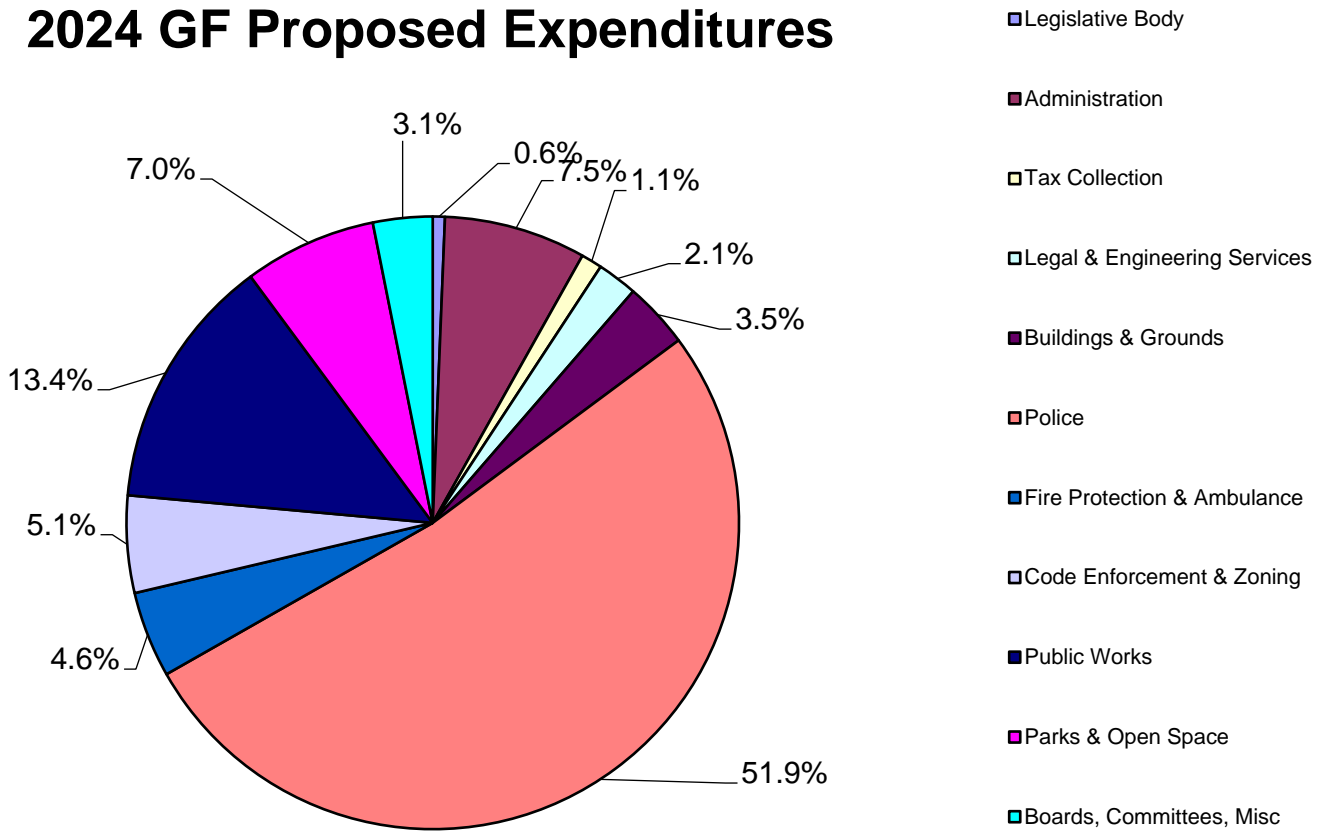


Proposed General Fund appropriations in 2024 total \$7,582,810. Primary drivers, as identified in the expense chart below, are Administration (7.5%), Parks & Open Space (7%), Police (51.9%) and Public Works (13.4%).

General Fund Expenses can be located on pages 6-10 of the budget.

The following chart shows the various sources of General Fund revenue used for the operation of Township government:

2024 GF Proposed Expenditures



Budgeted transfers total \$1,519,131 and include: \$650,000 to the General Capital Fund to be used for equipment purchases, \$769,131 to the Water Fund for ARPA approved purchases and capital projects, and \$100,000 to the LST Fund for road repairs.

For 2024 projected revenue is \$7,261,068 and expenses before interfund transfers is \$7,582,810 resulting in the results from operations being -\$321,742. Therefore, a total of \$321,742 will be used from the Township’s fund balance (reserve funds). Projected expenses after interfund transfers are \$9,101,941 providing an ending fund balance of \$3,494,642. Of this fund balance \$30,226 is fees in lieu of for sidewalks, crosswalks and a gateway sign. As stated previously in this document DCED recommends municipalities maintain a 5% to 10% reserve for unforeseen or emergency expenditures, to balance future budgets, and to avoid wide variations in tax rates from year to year. Our fund balance meets this recommendation.

Local Service Tax Fund

The Townships Local Service Tax Fund (LST) is funded by the Local Service Tax charged to those who work in Plumstead Township (\$52 annually). These funds are used for Police and Public Works related capital purchases and projects. The 2024 Budget reflects the purchase of one (1) patrol vehicle, mill & pave of Meetinghouse Road, ultra-thin paving of Timberly Farms and line striping on various roads.

For 2024 projected revenue is \$431,000 (includes a \$100,000 transfer from General Fund) and projected expenses are \$605,500, providing an ending fund balance of \$55,187. This fund can be located on page 11 of the budget.

Emergency Services Fund

1.555 mills are collected annually in property taxes which approximately equals \$330,000. Of the collected tax money is distributed to the Plumsteadville Volunteer Fire Company (PVFC), Point Pleasant Volunteer Fire Company (PPVFC), Dublin Volunteer Fire Company (DVFC), Point Pleasant EMS (PPEMS) and Central Bucks EMS (CBEMS). The PVFC and PPVFC split 1.1 mills equally and 0.055 mills is distributed to the DVFC. The remaining 0.4 mills are split between the PPEMS (85%) and CBEMS (15%). This fund can be located on page 12 of the budget.

Park and Recreation Fund

This fund is used for park related capital purchases/improvements. Revenue for this fund generally comes from developer contributions to be used for park improvements. In 2020 the Township received a generous donation in the amount of \$126,717 to be used for future enhancements/improvements to the Jennifer Schweitzer Memorial Park. An additional \$110,670 were received in 2020, 2021 and 2023 from developer contributions. As of December 31, 2023 a total of \$144,473 remains restricted of which \$112,152 is for Schweitzer Park and \$32,321 is for all parks.

This fund earmarks \$49,900 in expenses for 2024 for the installation of trail segments at Timberly Farms and Plumstead Chase, planting of trees, installation of pedestrian crossing signal on Curly Hill Road and at Schweitzer Park sign replacement, bridge repair and surface sealer. There is no anticipated revenue, other than interest earned on the fund balance. Ending Fund Balance for 2024 is projected to be \$110,088, of which \$101,652 is reserved for the Jennifer Schweitzer Memorial Park, leaving an unrestricted ending balance of \$8,436. This fund can be located on page 13 of the budget.

Water Fund

The Township charges a fee for its services and these revenues support the cost of personnel, supplies and equipment associated with the delivery of water. The funds generated from these fees offset these expenses, water facility operations and supplies, as well as professional management and oversight from Private Utilities Enterprises. Total revenue collection for 2024 from water usage is projected to be \$1,256,656. Total anticipated revenue before interfund transfers for 2024 is \$1,658,489. An interfund transfer in the amount of \$769,1313 from the General Fund is budgeted to be used towards capital projects and purchases. The interfund transfer is funds that are dedicated to capital purchases and projects that can be completed using ARPA funds. Revenue also reflects \$345,000 in grant funding that was awarded for the Cabin Run Filter Replacement project in 2023.

The 2024 budget includes capital expenses for the installation of a green sand filter system at the well in Cabin Run (\$300,000), water meter replacements (\$117,500), a new generator (\$25,000), Patriots Ridge – Carriage Hill Interconnection (\$500,000), Summer Hill Well #6 Rehab (\$20,000) and water main installation to the Township building (\$690,000). The starting fund balance includes \$500,000 that was borrowed in 2020 for the southern system interconnection project. Expenses also reflect \$40,000 for PADEP mandated PFA testing. Other major expenses include a debt service payment in the amount of \$95,999 and the interfund transfer to the debt service fund in the amount of \$150,000.

For 2024 projected expenses before interfund transfers are \$2,857,412. After an interfund transfer in the amount of \$150,000 the ending fund balance is \$1,178,627. This fund can be located on pages 14-16 of the budget.

Open Space Fund

The Township's Open Space fund is used for land preservation, including the annual monitoring of preserved properties. A total of 0.688 mils is collected annually in property taxes which equals approximately \$168,785.

For 2024 projected revenue is \$169,085 and projected expenses are \$19,000 with an ending fund balance of \$383,992. This fund can be located on page 17 of the budget.

Debt Service Fund

5.177 mils are collected annually in property taxes which equals approximately \$1,132,557.

2024 Expenses include the principal and interest payments for the Township 2016 General Obligation Bank Note 2; 2020 General Obligation Bond A; and the 2020 General Obligation Bond B. Total debt service to be paid in 2024 equals \$1,258,849. Details on the existing debt service can be located on Schedule D of the Budget Document located on pages 33-34.

For 2024 projected revenue is \$1,332,557 and projected expenses are \$1,260,401 with an ending fund balance of \$2,836,873. This fund can be located on page 18 of the budget.

General Capital Fund

The General Capital Fund accounts for revenues and expenditures related to capital equipment purchases and infrastructure improvement projects authorized by the Board of Supervisors. Revenues in the Capital Fund can come from a variety of sources including grants, loans, contributions from development and interfund transfers. There is no dedicated tax or funding source for capital appropriations.

In 2024, the pedestrian improvement projects along Route 611 in the Plumstead Village will continue. The pedestrian improvements that were largely funded by the ARLE and MTF Grants that were awarded in 2019 were completed in fall 2023. The remaining MTF grant awarded in 2023 should be completed by late 2024. Total remaining pedestrian expenses budgeted for 2024 are \$430,000 which will all be reimbursed by grant funds. The remaining project will complete the pedestrian upgrades needed at the intersection of Old Easton Road, Rt. 611 and the Plumstead Shopping Center. The grant award was \$450,000 which will cover 100% of the cost of the project.

The General Capital Fund also reflects the following: pre-emption installed at the traffic light at Sawmill and N. Easton Road and the traffic light at the Cross Keys Shopping Center and N. Easton Road (\$130,000), the purchase of a Dump Truck (\$275,000), Ford F-550 (\$135,000), Wood Chipper (\$65,000) and Mack CF (\$87,000)

For 2024 Projected revenue is \$1,101,000, which reflects \$650,000 transferred from General Fund, projected expenses are \$1,143,324. Ending fund balance is \$181,833. This fund can be located on page 19 of the budget.

Fire and EMS Capital Fund

The Fire and EMS Capital Fund is a newly established fund in 2023. This fund will be dedicated to capital purchases and expenses for the EMS and Volunteer Fire Companies. A total of 1 mil is dedicated to this fund.

The budget reflects \$44,000 budgeted towards the purchase of the PPEMS load and litters system and \$100,000 for PVFC and \$100,000 for PPVFC to be used towards purchase of equipment. These expenses are budgeted conditioned upon the board of supervisors being presented with equipment proposals for consideration before funds will be released. For 2024 projected revenue is \$218,345 and projected expenses are \$244,000. Ending fund balance is \$234,856. This fund can be located on page 20 of the budget.

Stormwater Fund

The stormwater fund was established in 2021 to be utilized for all state mandated stormwater MS4 projects. The Township was issued a 5-year permit from PADEP that has a total of nine (9) projects that are to be completed over 5 years. Seven (7) of the nine (9) projects were budgeted and completed in 2021, 2022 and 2023. The two (2) remaining projects are budgeted for 2024. The remaining projects are the basins at Patriots Ridge and Country Ridge. The cost of MS4 reporting is also paid from the Stormwater Fund.

Revenue from this fund is generated from 0.5 mils and the Stormwater Exemption Fee that is collected from projects that are exempt from stormwater management per the Township's ordinance. For 2024 projected revenue is \$119,023 and projected expenses are \$173,500 with an ending fund balance of \$64,269. This fund can be located on page 21 of the budget.

State Liquid Fuels Fund

This fund accounts for the Township's share of Liquid Fuels Tax dollars provided by the commonwealth of PA for maintenance of local roadways. Funds are generated through a tax on motor fuels. The Township's allocation of these tax dollars is estimated to be \$472,682 for 2024. These funds are restricted by the State and can only be used for projects that are approved by the State.

This fund accounts for the cost of maintenance services of the Township's streets and allocates expenditures for street lighting, snow supplies, street cleaning, roadway paving and reconstruction, roadway maintenance, drainage structures and repairs to street signs and traffic control devices. Road projects budgeted for 2023 are included in the Major Road Construction line item. 2024 projects include the milling and paving of Patriots Ridge Drive and a section of Old Easton Road, replacement of failed "c" top storm inlets and storm pipe replacement in various locations. Details of all township road projects can be located in the 5-year capital plan located on pages 25-26.

For 2024 projected revenue is \$473,632 and projected expenses are \$468,000 with an ending fund balance of \$12,807. This fund can be located on page 22 of the budget.

Community Care Fund

The Community Care Fund is currently used for the Police Departments shop with a cop program. Revenue comes from donations made to the shop with a cop program by local businesses and residents.

For 2024 projected revenue is \$25,050 and projected expenses are \$25,000 with an ending fund balance of \$31,653. This fund can be located on page 23 of the budget.

2024 Capital Projects

Page 24 of the budget provides a summary snapshot of the capital projects proposed in the 2024 budget.

2024 – 2028 Capital Improvement Plan

The Township's budget contains a 5-year capital improvement plan (CIP) that represents a multi-year schedule of major, needed improvements to the Township's physical property, including equipment and infrastructure. Pages 25 and 26 of the budget lists anticipated project costs through the year 2028.

Plumstead Township created a CIP to proactively plan for future capital needs so that the Board can anticipate the Township's upcoming capital needs and prioritize their completion based on available funds. Proactively addressing capital needs also can save the Township money over the duration of the plan.

Having a CIP for Township owned roads helps to extend the life of a road, reduce maintenance, and keep roads in a safe condition for residents to travel on. Replacing aging patrol vehicles can ensure a rapid police

response time and having a vehicle replacement plan for public works prevents sudden increases in vehicle maintenance and can prevent lost productivity if a vehicle were to break down while in use. Repairing walking paths and enhancing play systems increases the safety of the residents who use those facilities. It also gives residents an assurance of when to expect major infrastructure changes to occur.

Projects included in the CIP generally have a long-life expectancy and high cost. Some projects involve one-time purchases, such as a vehicle replacement, while others involve multi-year construction plans. Additionally, some projects are replacements or upgrades to existing equipment and facilities, while others bring new assets to the Township.

While projects require funds to complete and, in some cases, maintain, the Township takes careful consideration of how best to allocate resources. Each department has a specific mission and objectives for the upcoming years, and they propose which projects are the highest priorities needed to achieve their goals.

Capital improvements taking place in the current year are included in the budget. Future projects are subject to change as priorities evolve and funds become available and each year, the Township continues to project future capital needs.

Schedule's A – E

The budget document has schedules that show the breakdown of Health Insurance, Workers Compensation Insurance, Property & Liability Insurance, and all Debt Service. In the budget document there is a SCH column on each budget page and it will show the corresponding number when a line item is associated with a specific schedule. These schedules can be found on pages 27-38.

Conclusion

A review of the proposed 2024 Budget will show that the Township is maintaining municipal services of public works, administration, police, parks and recreation and water services.

The 2024 Budget does NOT propose a property tax increase or a utility increase.

A homeowner assessed at the average assessment value of 38,928 will pay \$581.60 per year in real estate property taxes, or \$1.59 per day for Township services. Of the total 14.94 mills, 6.02 mills are designated for General Fund purposes and equals approximately \$1,344,634; 1.555 mills are designated for Emergency Services and equals approximately \$348,726; 0.688 is designated for Open Space and Land Preservation and equals approximately \$171,177; 5.177 mills are designated for Debt Service and equals approximately \$1,150,577; 1.0 mills are designated to the Fire & EMS Capital Fund and equals approximately \$221,322 and the remaining 0.5 mills are designated for the Stormwater Fund and generate approximately \$110,661 in revenue annually.

Allocating resources wisely for the health, safety and welfare of the community is a crucial step in maintaining accustomed service levels that will enhance the quality of life currently enjoyed by our residents. The proposed 2024 Budget provides the necessary resources for the Township organization to achieve the goals and priorities established by the Board of Supervisors. This budget document is presented here for your consideration and the Administration will be pleased to address any questions on the document.

Respectfully Submitted,

Angela P. Benner
Township Manager

**PLUMSTEAD TOWNSHIP
2024 BUDGET**

SUMMARY OF ALL FUNDS

<u>OPERATING AND CAPITAL FUNDS</u>	BEGINNING	2024 REVENUES	2024 EXPENSES	2024 RESULTS: OPERATIONS	2024	ENDING BALANCE
	BALANCE				INTERFUND TRANSFER	
General Fund	5,335,515	7,261,068	7,588,810	(327,742)	1,519,131	3,488,642
Local Service Tax Fund	235,462	431,000	611,275	(180,275)	-	55,187
Emergency Services Fund	5,849	330,050	330,000	50	-	5,899
Park & Recreation Fund	159,294	1,000	49,900	(48,900)	-	110,394
Water Fund	1,758,419	2,427,620	2,857,412	(429,792)	150,000	1,178,627
Open Space Fund	233,907	169,085	19,000	150,085	-	383,992
Debt Service Fund	2,764,717	1,332,557	1,260,401	72,156	-	2,836,873
GF Capital Fund	224,157	1,101,000	1,143,324	(42,324)	-	181,833
Fire & EMS Capital Fund	216,511	434,856	244,000	(25,655)	-	190,856
Stormwater Fund	118,746	119,023	173,500	(54,477)	-	64,269
State Liquid Fuels Fund	7,175	473,632	468,000	5,632	-	12,807
Community Care Fund	31,603	25,050	25,000	50	-	31,653
<i>TOTAL ALL FUNDS</i>	\$ 11,091,355	\$ 14,105,942	\$ 14,770,622	\$ (881,192)	\$ 1,669,131	\$ 8,541,033

**PLUMSTEAD TOWNSHIP
2024 BUDGET
GENERAL FUND SUMMARY**

REVENUES

	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 YTD	2023 Y.E. Est.	2024 PROPOSED	% Change to 2023 Budget
FUND BALANCE FORWARD	\$ 2,890,976	\$ 4,033,546	\$ 5,891,484	\$ 5,891,484	\$ 5,891,484	\$ 5,335,515	-10%
CURRENT REVENUES:							
REAL PROPERTY TAX	1,083,812	1,310,502	1,322,000	1,313,211	1,344,123	1,322,000	0%
ACT 511 TAXES	4,682,669	5,075,000	4,600,000	4,428,177	4,893,293	4,700,000	2%
LICENSES & PERMITS	272,241	262,885	250,000	190,965	250,000	250,000	0%
FINES	29,661	33,652	28,000	29,093	30,999	28,000	0%
INTEREST EARNINGS	6,383	56,021	8,000	161,705	155,000	50,000	84%
RENTS & ROYALTIES	102,976	99,584	99,801	84,737	99,801	99,801	0%
STATE SHARED REVENUE	344,113	388,689	383,752	397,677	397,677	397,677	4%
LOCAL GOV'T GRANTS	780,840	980,143	17,588	189,705	189,705	51,667	66%
CHARGES FOR SERVICES	16,809	43,730	12,000	15,109	15,880	12,000	0%
GENERAL GOVERNMENT	40,457	59,249	25,600	32,416	33,286	25,600	0%
PUBLIC SAFETY	264,985	347,148	175,250	222,603	226,115	173,750	-1%
REIMBURSEMENTS	122,531	106,355	31,108	93,812	94,673	32,073	3%
CULTURE-RECREATION	23,716	40,242	27,700	37,542	37,542	27,500	-1%
MISCELLANEOUS & DONATIONS	104,896	140,852	110,100	103,658	118,429	91,000	-21%
INTERFUND TRANSFERS	-	-	-	-	-	-	
TOTAL CURRENT REVENUE	\$ 7,876,088	\$ 8,944,055	\$ 7,090,899	\$ 7,300,409	\$ 7,886,523	\$ 7,261,068	2.3%
AVAILABLE FOR APPROPRIATION	\$ 10,767,064	\$ 12,977,601	\$ 12,982,382	\$ 13,191,893	\$ 13,778,007	\$ 12,596,583	-3.1%

**PLUMSTEAD TOWNSHIP
2024 BUDGET
GENERAL FUND SUMMARY**

EXPENDITURES

	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 YTD	2023 Y.E. Est.	2024 PROPOSED	% Change to 2023 Budget
<i>CURRENT EXPENDITURES:</i>							
LEGISLATIVE BODY	35,066	34,921	54,330	48,699	52,135	48,750	-11.4%
EXECUTIVE MANAGEMENT	98,084	133,190	167,391	141,160	167,415	186,657	10.3%
FINANCE	168,698	176,766	162,963	76,350	95,597	75,436	-116.0%
TAX COLLECTION	90,234	69,586	82,986	62,138	83,026	84,536	1.8%
LEGAL SERVICES	55,672	66,690	75,000	30,156	35,000	75,000	0.0%
ADMINISTRATIVE	237,304	273,161	316,196	234,447	289,529	305,458	-3.5%
ENGINEERING	33,382	49,047	111,750	46,965	56,170	85,580	-30.6%
BUILDINGS & GROUNDS	157,860	180,351	233,977	131,860	203,843	263,600	11.2%
POLICE	3,663,501	3,508,930	3,652,996	3,176,486	3,787,930	3,937,934	7.2%
FIRE PROTECTION	275,401	214,745	242,916	196,806	239,018	244,416	0.6%
AMBULANCE	2,105	31,070	94,105	71,192	94,105	100,607	6.5%
CODE ENFORCEMENT & ZONING	326,942	365,652	327,848	327,306	359,758	388,075	15.5%
PUBLIC WORKS	709,835	791,420	829,043	686,120	831,698	854,267	3.0%
TOOLS & MACHINERY REPAIRS	148,164	98,069	87,500	55,735	87,500	87,500	0.0%
ROAD MAINTENANCE & REPAIR	148,019	141,645	91,500	90,662	108,139	76,500	-19.6%
HIGHWAY CONSTRUCTION	-	-	-	-	-	-	-
RECREATION ADMINISTRATION	5,152	15,020	17,000	13,711	15,035	21,000	19.0%
PARKS AND OPEN SPACE	340,223	327,655	474,675	354,792	479,765	515,544	7.9%
DEBT SERVICE	28,996	28,997	29,005	28,996	28,996	-	-100.0%
INSURANCE	9,401	9,782	11,730	11,729	11,730	14,173	17.2%
EMPLOYEE BENEFITS	173,781	186,743	194,985	183,277	170,102	211,579	7.8%
MISCELLANEOUS & REFUNDS	699	13,091	12,200	9,518	14,001	12,200	0.0%
<i>TOTAL EXPENDITURES BEFORE TRANSFERS</i>	\$ 6,708,518	\$ 6,716,532	\$ 7,270,095	\$ 5,978,106	\$ 7,210,492	\$ 7,588,810	4.2%
<i>RESULTS FROM OPERATIONS</i>	\$ 1,167,570	\$ 2,227,523	\$ (179,196)	\$ 1,322,303	\$ 676,031	\$ (327,742)	
<i>INTERFUND TRANSFERS</i>	25,000	369,586	1,232,000	647,545	1,232,000	1,519,131	
<i>TOTAL EXPENDITURES</i>	\$ 6,733,518	\$ 7,086,118	\$ 8,502,095	\$ 6,625,651	\$ 8,442,492	\$ 9,107,941	6.7%
<i>ENDING FUND BALANCE</i>	\$ 4,033,546	\$ 5,891,484	\$ 4,480,287	\$ 6,566,242	\$ 5,335,515	\$ 3,488,642	-28.4%

**PLUMSTEAD TOWNSHIP
2024 BUDGET
GENERAL FUND**

<u>ACCOUNT</u>		<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2023</u>	<u>2023</u>	<u>2024</u>	<u>SCH</u>
<u>NUMBER</u>	<u>DESCRIPTION</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>YTD</u>	<u>Y.E. Est.</u>	<u>PROPOSED</u>	
FUND BALANCE								
	Est. Fund Balance Forward	\$ 2,890,976	\$ 4,033,546	\$ 5,891,484	\$ 5,891,484	\$ 5,891,484	\$ 5,335,515	
REVENUES								
REAL PROPERTY TAX								
301-100	RE Taxes - Current Yr (6.02 mils)	1,071,693	1,288,129	1,322,000	1,291,088	1,322,000	1,322,000	
301-200	RE Taxes - Prior Year	10	4,773	-	5,719	5,719	-	
301-400	RE Taxes - Delinquent Tax Claims	12,110	17,599	-	16,405	16,405	-	
		<u>\$ 1,083,812</u>	<u>\$ 1,310,502</u>	<u>\$ 1,322,000</u>	<u>\$ 1,313,211</u>	<u>\$ 1,344,123</u>	<u>\$ 1,322,000</u>	
ACT 511 TAXES								
310-100	Real Estate Transfer Taxes	731,067	864,799	500,000	539,489	569,489	500,000	
310-210	Earned Income Taxes	2,941,870	3,021,201	4,100,000	2,564,884	3,000,000	4,200,000	
310-310	Earned Income Taxes (Prior Year)	1,009,731	1,189,000	-	1,323,804	1,323,804	-	
		<u>\$ 4,682,669</u>	<u>\$ 5,075,000</u>	<u>\$ 4,600,000</u>	<u>\$ 4,428,177</u>	<u>\$ 4,893,293</u>	<u>\$ 4,700,000</u>	
LICENSES AND PERMITS								
321-800	Cable Television Franchise Fees	272,241	262,885	250,000	190,965	250,000	250,000	
		<u>\$ 272,241</u>	<u>\$ 262,885</u>	<u>\$ 250,000</u>	<u>\$ 190,965</u>	<u>\$ 250,000</u>	<u>\$ 250,000</u>	
FINES								
331-100	Court Fines	8,280	4,577	8,000	6,094	8,000	8,000	
331-110	Vehicle Code Violations	21,381	29,076	20,000	22,999	22,999	20,000	
		<u>\$ 29,661</u>	<u>\$ 33,652</u>	<u>\$ 28,000</u>	<u>\$ 29,093</u>	<u>\$ 30,999</u>	<u>\$ 28,000</u>	
INTEREST EARNINGS								
341-100	Interest Earnings	6,383	56,021	8,000	161,705	155,000	50,000	
		<u>\$ 6,383</u>	<u>\$ 56,021</u>	<u>\$ 8,000</u>	<u>\$ 161,705</u>	<u>\$ 155,000</u>	<u>\$ 50,000</u>	
RENTS & ROYALTIES								
342-100	Cell Tower Rent	79,936	76,429	79,801	65,267	79,801	79,801	
342-100	Building Rentals	23,040	23,155	20,000	19,470	20,000	20,000	
		<u>\$ 102,976</u>	<u>\$ 99,584</u>	<u>\$ 99,801</u>	<u>\$ 84,737</u>	<u>\$ 99,801</u>	<u>\$ 99,801</u>	
STATE SHARED REVENUE & ENTITLEMENTS								
355-010	Public Utility Realty Tax	-	14,914	6,977	7,732	7,732	7,732	
355-040	Alcoholic Beverage Licenses	3,000	-	3,000	4,200	4,200	4,200	
355-050	Pension System State Aid	235,067	238,301	238,301	250,599	250,599	250,599	
355-990	Foreign Fire Insurance Tax	106,046	135,474	135,474	135,146	135,146	135,146	
		<u>\$ 344,113</u>	<u>\$ 388,689</u>	<u>\$ 383,752</u>	<u>\$ 397,677</u>	<u>\$ 397,677</u>	<u>\$ 397,677</u>	
LOCAL GOVERNMENT GRANTS								
357-400	FEMA Reimb (Trop Storm IDA)	-	197,014	-	62,865	62,865	-	
357-500	Recycling Grant	22,878	20,374	17,588	19,456	19,456	19,456	
357-600	ARPA Funds	757,962	762,755	-	-	-	-	
357-700	PCCD Grants	-	-	-	107,384	107,384	32,211	
		<u>\$ 780,840</u>	<u>\$ 980,143</u>	<u>\$ 17,588</u>	<u>\$ 189,705</u>	<u>\$ 189,705</u>	<u>\$ 51,667</u>	
CHARGES FOR SERVICES								
360-100	PW Labor & Materials	3,650	20,815	-	1,880	1,880	-	
360-300	Escrow Admin Fees	13,159	22,915	12,000	13,229	14,000	12,000	
		<u>\$ 16,809</u>	<u>\$ 43,730</u>	<u>\$ 12,000</u>	<u>\$ 15,109</u>	<u>\$ 15,880</u>	<u>\$ 12,000</u>	
GENERAL GOVERNMENT								
361-110	Copies	432	289	100	96	96	100	
361-210	Tenant Registration	4,585	3,480	4,000	5,390	5,390	4,000	
361-310	S.D. & L.D. Plan Fees	6,700	10,800	5,000	4,650	5,000	5,000	
361-325	Stormwater Mgmt Review Fees	2,350	2,000	1,500	850	1,000	1,500	
361-330	Zoning Permits	20,490	32,080	12,000	15,130	15,500	12,000	
361-340	Zoning Hearing Board Fees	5,900	10,600	3,000	6,300	6,300	3,000	
		<u>\$ 40,457</u>	<u>\$ 59,249</u>	<u>\$ 25,600</u>	<u>\$ 32,416</u>	<u>\$ 33,286</u>	<u>\$ 25,600</u>	
PUBLIC SAFETY								
362-020	Overtime Reimbursement	51,663	26,012	15,000	27,190	27,190	15,000	
362-110	Police Reports	4,705	4,987	3,500	3,490	3,490	3,500	
362-130	Security Alarm Monitoring Fees	195	120	100	60	60	100	
362-140	Solicitation Permits	350	50	50	550	550	50	
362-150	Large Event Permits	50	150	100	200	200	100	
362-220	Fire Prevention Permits	18,660	44,622	34,500	35,491	36,000	34,500	

*Includes \$30,226 from fees in lieu of for sidewalks, crosswalks and gateway sign

**PLUMSTEAD TOWNSHIP
2024 BUDGET
GENERAL FUND**

<u>ACCOUNT</u>		<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2023</u>	<u>2023</u>	<u>2024</u>	<u>SCH</u>
<u>NUMBER</u>	<u>DESCRIPTION</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>YTD</u>	<u>Y.E. Est.</u>	<u>PROPOSED</u>	
362-230	Sprinkler & System Inspections	274	340	250	150	150	250	
362-410	Building Permit Fee	115,550	141,198	75,000	83,604	85,000	75,000	
362-415	U.C.C. State Fee	2,654	3,568	2,000	3,240	3,300	2,000	
362-420	Electric Permit Fee	10,935	14,245	7,000	8,315	8,500	7,000	
362-430	Plumbing Permit Fee	9,570	17,510	5,000	9,665	10,000	5,000	
362-440	Sewage Permit Fee	500	15,750	1,000	1,650	1,650	1,000	
362-445	Planning Module Review Fee	-	250	-	-	-	-	
362-450	Use & Occupancy Permit Fee	17,775	15,175	12,000	8,775	9,000	9,000	
362-460	Mechanical Permit Fee	9,244	29,658	6,500	13,121	13,500	6,500	
362-461	Tank Removal/Installation Fee	1,125	675	550	50	50	550	
362-470	Well Permit Fee	1,900	2,950	1,000	1,600	1,600	1,000	
362-480	Sign Permit Fee	6,610	11,764	6,000	5,077	5,500	5,500	
362-490	Demolition Permit Fee	1,625	1,925	1,000	1,325	1,325	1,000	
362-510	Driveway & Pole Permit Fee	9,050	12,950	2,000	15,600	15,600	4,000	
362-530	Residential Rental Inspection Fee	2,550	3,250	2,700	3,450	3,450	2,700	
		\$ 264,985	\$ 347,148	\$ 175,250	\$ 222,603	\$ 226,115	\$ 173,750	
REIMBURSEMENTS								
365-500	Medical Insurance Premium	15,144	14,740	15,602	12,139	13,000	16,567	A
365-600	DVWCT Dividends	15,189	7,606	7,606	7,681	7,681	7,606	
365-700	DVPLT Dividends	6,640	7,900	7,900	3,761	3,761	7,900	
365-800	Insurance Reimb. & Grants	85,558	76,109	-	70,231	70,231	-	
		\$ 122,531	\$ 106,355	\$ 31,108	\$ 93,812	\$ 94,673	\$ 32,073	
CULTURE - RECREATION REVENUE								
367-100	Summer Camp Fees	-	5,775	5,000	4,125	4,125	5,000	
367-200	Discount Ticket Sales	685	3,032	2,500	2,430	2,430	2,500	
367-400	Park & Rec Advertising	600	200	200	-	-	-	
367-500	Park & Rec Events/Programs	3,674	10,197	5,000	9,704	9,704	5,000	
367-800	Field Use Fees	18,757	21,038	15,000	21,283	21,283	15,000	
		\$ 23,716	\$ 40,242	\$ 27,700	\$ 37,542	\$ 37,542	\$ 27,500	
MISCELLANEOUS REVENUE								
380-100	Fees in Lieu of	36,226	-	-	-	-	-	
380-200	Forfeited Escrows	-	-	-	-	-	-	
380-300	Fuel Reimbursement	39,104	126,233	96,000	75,229	90,000	90,000	
380-500	Lock Box Donations	720	-	-	-	-	-	
380-600	Miscellaneous Revenue	6,921	14,032	1,000	15,007	15,007	1,000	
380-700	EAC Donations	-	-	3,200	6,100	6,100	-	
		\$ 82,971	\$ 140,264	\$ 100,200	\$ 96,336	\$ 111,107	\$ 91,000	
DONATIONS								
387-300	Historic Advisory Donations	50	88	-	5	5	-	
387-400	Donations from Private Sources	21,770	500	9,900	7,317	7,317	-	
		\$ 21,820	\$ 588	\$ 9,900	\$ 7,322	\$ 7,322	\$ -	
SALE OF FIXED ASSETS								
391-100	Sales of General Fixed Assets	105	-	-	-	-	-	
		\$ 105	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL CURRENT REVENUE		\$ 7,876,088	\$ 8,944,055	\$ 7,090,899	\$ 7,300,409	\$ 7,886,523	\$ 7,261,068	
TOTAL AVAILABLE FOR APPROPRIATION		\$ 10,767,064	\$ 12,977,601	\$ 12,982,382	\$ 13,191,893	\$ 13,778,007	\$ 12,596,583	

*Includes \$30,226 from fees in lieu of for sidewalks, crosswalks and gateway sign

**PLUMSTEAD TOWNSHIP
2024 BUDGET
GENERAL FUND**

<u>ACCOUNT</u>		<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2023</u>	<u>2023</u>	<u>2024</u>	<u>SCH</u>
<u>NUMBER</u>	<u>DESCRIPTION</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>YTD</u>	<u>Y.E. Est.</u>	<u>PROPOSED</u>	
<u>EXPENDITURES</u>								
<u>LEGISLATIVE BODY</u>								
400-113	Salaries - Elected Officials	13,650	13,000	13,000	10,834	13,000	16,250	
400-161	SS/Medicare	995	995	995	829	995	1,243	
400-350	Insurance - Liability	14,276	14,828	18,085	18,085	18,085	22,006	C
400-353	Insurance - Bond	750	-	750	-	-	750	
400-420	Dues, Subscripts & Memberships	3,703	4,249	5,000	4,479	4,479	5,000	
400-460	Meetings & Conferences	1,692	1,850	3,500	2,397	3,500	3,500	
400-700	Capital Purchases	-	-	-	-	-	-	
400-750	Minor Equipment	-	-	13,000	12,076	12,076	-	
		\$ 35,066	\$ 34,921	\$ 54,330	\$ 48,699	\$ 52,135	\$ 48,750	
<u>EXECUTIVE ADMINISTRATION</u>								
401-120	Salary - Township Manager	82,096	112,120	143,000	121,000	143,000	157,300	
401-151	Life, AD&D, STD & LTD	442	466	750	629	750	767	
401-155	Vision Reimbursement	250	250	250	-	250	250	
401-156	Medical, Dental & Rx Insurance	3,403	4,993	4,951	4,270	4,675	8,057	A
401-161	SS/Medicare	5,991	8,543	10,940	9,226	10,940	12,033	
401-330	Transportation	1,568	1,580	1,500	1,587	1,800	1,500	
401-350	Insurance - Bond	-	750	-	-	-	750	
401-420	Dues, Subscripts & Memberships	1,952	1,929	2,000	750	2,000	2,000	
401-460	Meetings & Conferences	543	2,560	4,000	3,698	4,000	4,000	
401-750	Minor Equipment	1,839	-	-	-	-	-	
		\$ 98,084	\$ 133,190	\$ 167,391	\$ 141,160	\$ 167,415	\$ 186,657	
<u>FINANCE</u>								
402-140	Salaries	90,401	84,479	96,464	31,184	45,427	31,054	
402-151	Life, AD&D, STD & LTD	751	803	1,316	535	800	642	
402-155	Vision Reimbursement	301	-	500	438	500	500	
402-156	Medical, Dental & Rx Insurance	29,215	22,649	22,904	5,519	6,029	7,214	A
402-161	SS/Medicare	6,446	8,153	7,379	4,296	7,379	2,376	
402-310	Payroll Services Fee	8,514	8,710	3,000	2,995	3,000	3,000	
402-311	Auditors	15,920	15,720	14,400	16,240	16,240	14,400	
402-316	Credit Card Fees	-	674	600	520	600	600	
402-318	Quarterly Excise Tax Return	269	273	300	273	273	300	
402-350	Insurance - Bond	1,500	1,500	1,500	750	750	750	
402-450	Contracted Services	15,690	32,400	13,600	13,600	13,600	13,600	
402-470	Training	-	300	500	-	500	500	
402-750	Minor Equipment	(309)	1,106	500	-	500	500	
		\$ 168,698	\$ 176,766	\$ 162,963	\$ 76,350	\$ 95,597	\$ 75,436	
<u>TAX COLLECTION</u>								
403-110	Salary - Elected Tax Collector	17,368	18,075	17,670	14,685	17,670	17,670	
403-115	Commission - EIT Collection	69,927	46,500	61,500	44,073	61,500	63,000	
403-116	Tax Collection Committee	-	-	164	-	164	164	
403-161	SS/Medicare	1,246	1,383	1,352	1,123	1,352	1,352	
403-325	Postage & Printing	1,534	1,964	2,000	1,915	2,000	2,000	
403-350	Insurance - Bond	-	1,409	-	-	-	-	
403-420	Dues & Memberships	-	80	100	100	100	100	
403-460	Meetings & Conferences	160	175	200	240	240	250	
		\$ 90,234	\$ 69,586	\$ 82,986	\$ 62,138	\$ 83,026	\$ 84,536	
<u>SOLICITOR</u>								
404-310	Professional Services	55,672	66,690	75,000	30,156	35,000	75,000	
		\$ 55,672	\$ 66,690	\$ 75,000	\$ 30,156	\$ 35,000	\$ 75,000	

*Includes \$30,226 from fees in lieu of for sidewalks, crosswalks and gateway sign

**PLUMSTEAD TOWNSHIP
2024 BUDGET
GENERAL FUND**

<u>ACCOUNT</u>		<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2023</u>	<u>2023</u>	<u>2024</u>	<u>SCH</u>
<u>NUMBER</u>	<u>DESCRIPTION</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>YTD</u>	<u>Y.E. Est.</u>	<u>PROPOSED</u>	
<u>ADMINISTRATION</u>								
405-140	Salaries	124,758	126,881	135,187	108,514	118,543	122,000	
405-145	Overtime	-	5,557	5,000	2,028	5,000	5,000	
405-151	Life, AD&D, STD & LTD	830	860	2,017	1,007	2,017	667	
405-155	Vision Reimbursement	914	858	750	240	500	750	
405-156	Medical, Dental & Rx Insurance	25,880	29,581	27,068	23,892	26,514	52,875	A
405-161	SS/Medicare	9,122	9,969	10,724	8,342	10,724	9,716	
405-210	Office Supplies	6,800	9,518	8,000	8,434	9,000	10,000	
405-250	Service Contracts	4,713	6,318	9,000	4,464	9,000	9,000	
405-316	Public Information	7,661	7,897	9,300	8,120	9,300	9,300	
405-325	Postage	7,991	4,000	6,000	5,021	6,000	6,000	
405-329	Telecommunications	7,733	6,462	9,000	5,214	9,000	9,000	
405-330	Mileage Reimbursement	31	18	50	146	100	50	
405-341	Advertising/Printing	10,260	7,180	10,000	6,638	10,000	10,000	
405-420	Dues, Subscripts & Memberships	528	378	1,000	1,731	1,731	1,000	
405-450	Contracted Services	18,126	43,753	55,000	40,098	55,000	40,000	
405-460	Meetings & Conferences	185	1,901	3,000	541	3,000	3,000	
405-700	Capital Expense	-	-	18,000	4,608	7,000	10,000	
405-750	Minor Equipment	918	-	-	-	-	-	
405-800	General Expenses	10,854	12,031	7,100	5,412	7,100	7,100	
		\$ 237,304	\$ 273,161	\$ 316,196	\$ 234,447	\$ 289,529	\$ 305,458	
<u>ENGINEERING SERVICES</u>								
408-313	Professional Services-Engineering	30,215	47,011	55,000	22,095	30,000	55,000	
408-401	Professional Services - SWM	-	-	-	-	-	-	
408-451	Professional Services - Planning	3,167	2,036	56,750	24,870	26,170	30,580	
		\$ 33,382	\$ 49,047	\$ 111,750	\$ 46,965	\$ 56,170	\$ 85,580	
<u>BUILDINGS & GROUNDS</u>								
409-230	Utilities - Heating Fuel	5,560	5,656	8,000	4,125	8,000	8,000	
409-361	Utilities - Electric	16,777	18,882	22,000	21,302	25,000	25,000	
409-364	Utilities - Sewer	1,434	1,447	1,500	1,329	1,500	1,500	
409-370	Repairs & Maintenance	60,530	41,473	20,000	18,677	20,000	33,000	
409-430	Real Estate Taxes	6,071	6,140	6,500	6,366	6,366	6,500	
409-450	Contracted Services	25,755	36,343	78,977	70,525	78,977	75,000	
409-700	Capital Expense	41,733	70,411	97,000	9,536	64,000	114,600	
		\$ 157,860	\$ 180,351	\$ 233,977	\$ 131,860	\$ 203,843	\$ 263,600	
<u>PUBLIC SAFETY (POLICE)</u>								
410-120	Salaries - Dept. Heads	251,893	259,511	278,961	236,044	278,961	278,961	
410-130	Salaries - Full Time Officers	1,400,115	1,435,982	1,509,291	1,196,892	1,509,291	1,524,565	
410-134	Police Holiday Pay	83,465	78,229	94,499	79,197	79,197	97,723	
410-137	Education Incentive	55,322	60,031	69,529	55,677	69,529	69,529	
410-140	Salaries - Clerical Staff	89,127	90,466	96,359	78,946	96,359	107,098	
410-141	Salaries - PT Crossing Guard	6,319	5,966	6,650	4,009	6,650	6,650	
410-151	Life, AD&D, STD & LTD	10,686	12,510	14,139	11,757	14,139	14,371	
410-155	Vision Reimbursement	2,339	2,774	3,500	500	3,500	3,500	
410-156	Medical, Dental & Rx Insurance	376,676	397,099	417,210	359,370	417,210	459,814	A
410-157	Co-Pay Reimbursement	50,728	25,325	24,500	22,955	24,500	24,500	
410-160	Uniform Pension (MMO)	470,539	134,121	120,226	119,132	120,226	344,023	
410-161	SS/Medicare	161,288	172,271	172,766	149,426	172,766	174,181	
410-163	Officers Post Retirement	16,000	59,293	17,000	42,110	42,110	17,000	
410-179	Vacation Sell Back	27,721	29,945	65,000	5,118	65,000	65,000	
410-182	Longevity	44,000	44,900	42,200	36,200	42,200	42,200	
410-183	Overtime	230,023	302,023	250,000	251,207	265,000	250,000	
410-191	Uniform Maintenance Allowance	13,200	15,008	13,900	14,483	14,483	13,900	
410-207	Community Policing Supplies	447	978	2,500	1,191	2,500	2,500	
410-221	Firearms & Supplies	-	4,981	19,000	14,023	19,000	19,000	
410-222	Medical Equipment	9,313	523	500	1,272	1,272	500	
410-223	Investigative Expense	1,921	3,782	5,000	12,222	12,222	5,000	
410-231	Fuel	34,352	47,779	35,000	37,274	43,000	35,000	

*Includes \$30,226 from fees in lieu of for sidewalks, crosswalks and gateway sign

**PLUMSTEAD TOWNSHIP
2024 BUDGET
GENERAL FUND**

<u>ACCOUNT</u>		<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2023</u>	<u>2023</u>	<u>2024</u>	<u>SCH</u>
<u>NUMBER</u>	<u>DESCRIPTION</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>YTD</u>	<u>Y.E. Est.</u>	<u>PROPOSED</u>	
410-238	Clothing & Uniforms	16,226	18,161	15,000	16,440	16,440	20,000	
410-250	Vehicle R&M	42,557	21,530	22,000	33,742	35,000	22,000	
410-314	Legal Services	928	6,687	20,000	24,532	25,000	20,000	
410-329	Telecommunications	15,741	19,893	17,500	16,381	17,500	17,500	
410-351	Property and Liability Insurance	27,736	29,561	35,134	35,134	35,134	42,753	C
410-354	Workers Compensation Insurance	62,766	67,608	57,542	58,062	58,062	57,720	B
410-420	Dues, Subscripts & Memberships	11,185	13,505	17,649	16,375	17,649	15,309	
410-450	Contracted Services	34,176	50,104	55,000	42,145	55,000	55,000	
410-470	Training & Education	11,623	12,296	17,000	9,517	17,000	20,000	
410-480	Operating Equipment & Supplies	69,760	12,606	15,000	5,470	15,000	15,000	
410-482	Computer Software	14,330	26,627	24,000	19,268	24,000	26,850	
410-483	Accreditation	21,000	18,000	12,500	12,500	12,500	6,500	
410-700	Capital Expense	-	-	71,541	144,877	144,877	38,985	
410-750	Minor Equipment	-	28,656	11,900	12,153	12,153	21,000	
410-800	General Expenses	-	198	3,500	885	3,500	4,300	
		\$ 3,663,501	\$ 3,508,930	\$ 3,652,996	\$ 3,176,486	\$ 3,787,930	\$ 3,937,934	
<u>FIRE PROTECTION</u>								
411-150	Stipend for Volunteers	39,000	20,500	46,500	42,930	42,930	46,500	
411-231	Fuel	79,419	15,069	20,000	16,931	20,000	20,000	
411-354	Workers Compensation Insurance	30,649	23,416	35,942	1,000	35,942	35,942	
411-540	Capital Expense	20,286	20,286	5,000	798	5,000	6,500	
411-541	Foreign Fire Insurance Tax	106,046	135,474	135,474	135,146	135,146	135,474	
		\$ 275,401	\$ 214,745	\$ 242,916	\$ 196,806	\$ 239,018	\$ 244,416	
<u>AMBULANCE RESCUE</u>								
412-130	Stipend for Volunteers	1,500	1,500	1,500	1,500	1,500	1,500	
412-131	COVID Donation	-	14,051	14,051	14,051	14,051	14,051	
412-231	Fuel	-	14,867	18,000	10,087	18,000	18,000	
412-354	Workers Compensation Insurance	605	652	554	554	554	556	B
412-700	Salary Contribution	-	-	60,000	45,000	60,000	60,000	
412-000	Minor Equipment	-	-	-	-	-	6,500	
		\$ 2,105	\$ 31,070	\$ 94,105	\$ 71,192	\$ 94,105	\$ 100,607	
<u>CODE ENFORCEMENT & ZONING</u>								
413-140	Salaries - Clerical Staff	61,376	105,123	114,962	100,124	114,962	88,360	
413-141	Salary - Assist. Mgr/Zoning Ofc.	-	-	-	-	-	80,000	
413-151	Life, AD&D, STD & LTD	398	728	1,188	776	1,188	1,092	
413-155	Vision Reimbursement	-	-	500	415	500	750	
413-156	Medical, Dental & Rx Insurance	23,232	14,585	9,903	8,507	9,315	16,113	A
413-161	SS/Medicare	4,344	7,955	8,795	7,606	8,795	6,760	
413-220	Operating Supplies	33	-	-	-	-	-	
413-314	Legal Fees (ZHB/Zoning/Code)	38,646	52,416	30,000	31,695	35,000	30,000	
413-316	Stenographer - ZHB	2,286	2,746	2,000	1,290	2,000	2,000	
413-342	Printing	252	247	500	65	500	500	
413-390	UCC Fee - Remittance	1,548	1,908	1,500	1,571	3,000	3,000	
413-420	Dues, Subscripts & Memberships	145	814	500	1,295	1,295	1,500	
413-450	Contracted Services	193,161	177,945	155,000	171,626	180,000	155,000	
413-470	Training	170	715	1,000	133	1,000	1,000	
413-750	Minor Equipment	1,351	470	2,000	2,203	2,203	2,000	
		\$ 326,942	\$ 365,652	\$ 327,848	\$ 327,306	\$ 359,758	\$ 388,075	
<u>PUBLIC WORKS</u>								
430-120	Salaries - PW Director	83,322	85,517	89,482	75,715	89,482	93,508	
430-140	Salaries - Full Time Staff	341,760	344,180	345,750	292,476	345,750	358,378	
430-141	Salaries - PT Laborer	11,230	15,480	32,000	14,464	32,000	19,500	
430-151	Life, AD&D, STD & LTD	2,998	3,112	4,904	4,096	4,904	4,938	
430-155	Vision Reimbursement	1,189	1,697	2,500	966	2,500	2,500	
430-156	Medical, Dental & Rx Insurance	90,387	95,307	97,472	87,046	98,303	132,792	A
430-161	SS/Medicare	37,364	37,065	35,743	31,213	35,743	36,061	
430-231	Fuel - Gasoline	10,383	11,920	15,000	10,382	15,000	15,000	
430-232	Fuel - Diesel	22,509	29,518	25,000	17,632	25,000	25,000	

*Includes \$30,226 from fees in lieu of for sidewalks, crosswalks and gateway sign

**PLUMSTEAD TOWNSHIP
2024 BUDGET
GENERAL FUND**

<u>ACCOUNT</u>		<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2023</u>	<u>2023</u>	<u>2024</u>	<u>SCH</u>
<u>NUMBER</u>	<u>DESCRIPTION</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>YTD</u>	<u>Y.E. Est.</u>	<u>PROPOSED</u>	
430-233	Fuel - BCWSA	-	66,341	75,000	61,366	75,000	75,000	
430-238	Clothing & Uniforms	9,033	7,807	9,000	5,633	9,000	9,000	
430-325	Postage	120	162	250	8	250	250	
430-329	Telecommunications	7,871	7,163	9,000	7,230	9,000	9,000	
430-351	Property and Liability Insurance	12,031	12,496	15,240	15,240	15,240	18,545	C
430-354	Workers Compensation Insurance	32,399	34,870	29,702	29,702	29,702	29,794	B
430-420	Dues, Subscripents & Memberships	717	1,060	1,000	1,224	1,224	1,000	
430-450	Contracted Services	9,742	21,924	26,000	17,006	26,000	20,000	
430-460	Meetings & Conferences	-	1,000	1,500	3,100	3,100	1,500	
430-700	Capital Expense	23,905	-	-	-	-	-	
430-750	Minor Equipment	12,875	14,801	14,500	11,622	14,500	2,500	
		\$ 709,835	\$ 791,420	\$ 829,043	\$ 686,120	\$ 831,698	\$ 854,267	
<u>REPAIR OF TOOLS AND MACHINERY</u>								
437-250	R&M - Supplies	40,490	40,560	37,500	22,622	37,500	37,500	
437-370	R&M - Services	58,429	57,509	50,000	33,113	50,000	50,000	
437-700	Capital Expense	49,245	-	-	-	-	-	
		\$ 148,164	\$ 98,069	\$ 87,500	\$ 55,735	\$ 87,500	\$ 87,500	
<u>MAINTENANCE AND REPAIR OF ROADS</u>								
438-145	PW Overtime	22,888	15,065	20,000	9,991	20,000	20,000	
438-220	Operating Supplies	3,268	3,677	4,000	3,898	4,000	4,000	
438-250	Road Maintenance	1,320	17,488	10,000	27,717	27,717	10,000	
438-310	Professional Services	49,012	23,835	37,500	1,738	7,500	17,500	
438-330	Traffic Signal Repairs	53,086	64,568	10,000	11,793	12,500	15,000	
438-370	Equipment Rental	2,462	2,780	10,000	9,103	10,000	10,000	
438-390	Tropical Storm IDA	15,983	14,232	-	26,422	26,422	-	
		\$ 148,019	\$ 141,645	\$ 91,500	\$ 90,662	\$ 108,139	\$ 76,500	
<u>RECREATION ADMINISTRATION</u>								
451-100	Camp Plumstead	-	3,771	5,000	3,035	3,035	5,000	
451-200	Events & Programs	5,152	11,249	12,000	10,676	12,000	16,000	
		\$ 5,152	\$ 15,020	\$ 17,000	\$ 13,711	\$ 15,035	\$ 21,000	
<u>PARKS AND OPEN SPACE</u>								
454-140	Salaries - Full Time Staff	139,627	144,330	176,176	148,912	176,176	225,084	
454-141	Salaries - PT Staff	39,163	34,204	45,000	31,445	45,000	45,750	
454-151	Life, AD&D, STD & LTD	946	883	1,824	1,522	1,824	1,831	
454-155	Vision Reimbursement	434	309	750	490	750	750	
454-156	Medical, Dental & Rx Insurance	36,191	32,403	32,019	28,546	31,188	41,925	A
454-161	SS/Medicare	11,393	13,617	14,242	14,047	14,242	17,984	
454-183	Overtime	10,438	9,321	10,000	5,186	10,000	10,000	
454-220	Operating Supplies	-	1,550	5,500	2,368	5,500	2,500	
454-230	Utilities - Heating Fuel	1,626	1,993	3,000	828	3,000	3,000	
454-250	R&M	22,735	20,146	35,000	18,574	35,000	45,700	
454-329	Telecommunications	4,529	5,010	4,200	4,899	5,100	5,100	
454-351	Property and Liability Insurance	11,886	12,310	15,014	15,014	15,014	18,269	C
454-361	Utilities - Electric	6,206	4,507	4,500	4,864	5,000	5,000	
454-362	Utilities - Sportfields Electric	5,581	7,013	3,500	6,914	7,500	6,500	
454-373	Building Maintenance	420	230	12,500	9,514	12,500	2,500	
454-384	Rent of Machinery & Equipment	11,140	5,219	6,000	5,415	6,000	6,000	
454-420	Dues, Subscripents & Memberships	185	795	650	270	650	650	
454-450	Outside Contractors	20,801	32,244	28,500	15,899	28,500	28,500	
454-460	Meetings, Conferences & Training	-	-	1,500	3,991	3,991	3,000	
454-600	Trail Construction	-	-	31,700	22,463	31,700	-	
454-700	Capital Purchases	598	-	30,000	2,500	30,000	43,000	
454-750	Minor Machinery & Equipment	16,324	1,571	13,100	11,130	11,130	2,500	
		\$ 340,223	\$ 327,655	\$ 474,675	\$ 354,792	\$ 479,765	\$ 515,544	

*Includes \$30,226 from fees in lieu of for sidewalks, crosswalks and gateway sign

**PLUMSTEAD TOWNSHIP
2024 BUDGET
GENERAL FUND**

<u>ACCOUNT</u>		<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2023</u>	<u>2023</u>	<u>2024</u>	<u>SCH</u>
<u>NUMBER</u>	<u>DESCRIPTION</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>YTD</u>	<u>Y.E. Est.</u>	<u>PROPOSED</u>	
<u>BOARDS/COMMISSIONS/DONATIONS</u>								
459-100	Veterans Committee	-	1,336	1,500	627	1,500	1,500	
459-200	SPCA	-	2,000	2,000	2,000	2,000	2,000	
459-300	Historical Society	-	7,509	3,000	4,000	4,000	3,000	
459-400	EAC	279	810	4,700	1,090	4,700	4,700	
		\$ 279	\$ 11,655	\$ 11,200	\$ 7,717	\$ 12,200	\$ 11,200	
<u>DEBT SERVICE - PRINCIPAL</u>								
471-100	Debt Service - Principal	26,199	27,094	28,038	28,038	28,038	-	
		\$ 26,199	\$ 27,094	\$ 28,038	\$ 28,038	\$ 28,038	\$ -	
<u>DEBT SERVICE - INTEREST</u>								
472-100	Debt Service - Interest	2,797	1,902	967	958	958	-	
		\$ 2,797	\$ 1,902	\$ 967	\$ 958	\$ 958	\$ -	
<u>INSURANCE PREMIUMS</u>								
486-351	Property and Liability Insurance	8,889	9,233	11,260	11,260	11,260	13,702	C
486-354	Workers Compensation Insurance	512	549	470	469	470	471	B
		\$ 9,401	\$ 9,782	\$ 11,730	\$ 11,729	\$ 11,730	\$ 14,173	
<u>EMPLOYEE BENEFITS</u>								
487-160	Non-Uniform Pension Contrib.	172,508	181,732	167,485	167,602	167,602	184,079	
487-161	Short Term Disability Ins.	-	3,200	-	-	-	-	
487-162	Health Reimb. Account	-	-	25,000	15,645	25,000	25,000	
487-165	Misc Employee Expenses	1,273	1,811	2,500	30	2,500	2,500	
		\$ 173,781	\$ 186,743	\$ 194,985	\$ 183,277	\$ 170,102	\$ 211,579	
<u>REFUNDS - PRIOR YEAR REVENUE</u>								
491-510	RE Tax Refunds to Individuals	420	1,436	1,000	1,801	1,801	1,000	
		\$ 420	\$ 1,436	\$ 1,000	\$ 1,801	\$ 1,801	\$ 1,000	
TOTAL EXPENDITURES BEFORE TRANSFERS		\$ 6,708,518	\$ 6,716,532	\$ 7,270,095	\$ 5,978,106	\$ 7,210,492	\$ 7,588,810	
RESULTS FROM OPERATIONS		\$ 1,167,570	\$ 2,227,523	\$ (179,196)	\$ 1,322,303	\$ 676,031	\$ (327,742)	
<u>INTERFUND TRANSFERS</u>								
492-000	Transfer to Emergency Services	-	-	-	-	-	-	
492-020	To General Fund Capital	-	165,000	300,000	300,000	300,000	650,000	
492-030	To Water Fund	-	94,586	657,000	72,545	657,000	769,131	
492-040	To LST Fund	25,000	110,000	275,000	275,000	275,000	100,000	
492-090	To Stormwater Management Fund	-	-	-	-	-	-	
		\$ 25,000	\$ 369,586	\$ 1,232,000	\$ 647,545	\$ 1,232,000	\$ 1,519,131	
TOTAL EXPENDITURES AFTER TRANSFERS		\$ 6,733,518	\$ 7,086,118	\$ 8,502,095	\$ 6,625,651	\$ 8,442,492	\$ 9,107,941	
ENDING FUND BALANCE* 279-000		\$ 4,033,546	\$ 5,891,484	\$ 4,480,287	\$ 6,566,242	\$ 5,335,515	\$ 3,488,642	

*Includes \$30,226 from fees in lieu of for sidewalks, crosswalks and gateway sign

**PLUMSTEAD TOWNSHIP
2024 BUDGET
LOCAL SERVICES TAX FUND**

<u>ACCOUNT</u>		<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2023</u>	<u>2023</u>	<u>2024</u>	<u>SCH</u>
<u>NUMBER</u>	<u>DESCRIPTION</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>YTD</u>	<u>Y.E. Est.</u>	<u>PROPOSED</u>	
FUND BALANCE								
	Fund Balance Forward	\$ 67,421	\$ 262,650	\$ 231,979	\$ 231,979	\$ 231,979	\$ 235,462	
REVENUES								
LOCAL SERVICE TAX								
310-410	LST - Current Year	283,825	318,576	304,000	254,190	304,000	330,000	
310-400	LST - Prior Year	5,339	-	-	237	-	-	
		<u>\$ 289,164</u>	<u>\$ 318,576</u>	<u>\$ 304,000</u>	<u>\$ 254,427</u>	<u>\$ 304,000</u>	<u>\$ 330,000</u>	
INTEREST EARNINGS								
341-000	Interest - Checking	230	1,595	200	7,045	6,000	1,000	
		<u>\$ 230</u>	<u>\$ 1,595</u>	<u>\$ 200</u>	<u>\$ 7,045</u>	<u>\$ 6,000</u>	<u>\$ 1,000</u>	
MISCELLANEOUS								
380-000	Misc. Revenue	-	-	-	-	-	-	
380-100	Fees in Lieu of Street Improvements	65,067	-	-	5,000	5,000	-	
		<u>\$ 65,067</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,000</u>	<u>\$ 5,000</u>	<u>\$ -</u>	
SALE OF FIXED ASSETS								
391-100	Sale of Fixed Assets	23,181	16,487	-	26,467	26,467	-	
		<u>\$ 23,181</u>	<u>\$ 16,487</u>	<u>\$ -</u>	<u>\$ 26,467</u>	<u>\$ 26,467</u>	<u>\$ -</u>	
INTERFUND TRANSFERS								
392-000	Transfer from General Fund	-	110,000	275,000	275,000	275,000	100,000	
		<u>\$ -</u>	<u>\$ 110,000</u>	<u>\$ 275,000</u>	<u>\$ 275,000</u>	<u>\$ 275,000</u>	<u>\$ 100,000</u>	
TOTAL CURRENT REVENUE		<u>\$ 377,643</u>	<u>\$ 446,658</u>	<u>\$ 579,200</u>	<u>\$ 567,938</u>	<u>\$ 616,467</u>	<u>\$ 431,000</u>	
TOTAL AVAILABLE FOR APPROPRIATION		<u>\$ 445,064</u>	<u>\$ 709,308</u>	<u>\$ 811,179</u>	<u>\$ 799,917</u>	<u>\$ 848,446</u>	<u>\$ 666,462</u>	
EXPENDITURES								
TAX COLLECTION								
403-114	Tax Collector Commission	5,044	5,413	5,320	4,280	5,320	5,775	
		<u>\$ 5,044</u>	<u>\$ 5,413</u>	<u>\$ 5,320</u>	<u>\$ 4,280</u>	<u>\$ 5,320</u>	<u>\$ 5,775</u>	
DEBT SERVICE - PRINCIPAL								
471-000	Debt Service - Principal	17,934	18,471	14,214	14,214	14,214	-	
		<u>\$ 17,934</u>	<u>\$ 18,471</u>	<u>\$ 14,214</u>	<u>\$ 14,214</u>	<u>\$ 14,214</u>	<u>\$ -</u>	
DEBT SERVICE - INTEREST								
472-000	Debt Service - Interest	1,252	716	176	176	176	-	
		<u>\$ 1,252</u>	<u>\$ 716</u>	<u>\$ 176</u>	<u>\$ 176</u>	<u>\$ 176</u>	<u>\$ -</u>	
MISCELLANEOUS								
480-300	Other Services & Charges	-	-	-	-	-	-	
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	
CAPITAL EXPENSES								
493-000	Capital Purchases/Projects	158,184	97,601	-	-	-	-	
493-100	Police Vehicles	-	98,721	66,758	67,775	67,775	66,000	
493-200	Road Projects	-	217,937	648,000	490,114	525,500	539,500	
493-300	PW Vehicles	-	38,471	-	-	-	-	
		<u>\$ 158,184</u>	<u>\$ 452,729</u>	<u>\$ 714,758</u>	<u>\$ 557,889</u>	<u>\$ 593,275</u>	<u>\$ 605,500</u>	
TOTAL EXPENDITURES		<u>\$ 182,414</u>	<u>\$ 477,329</u>	<u>\$ 734,468</u>	<u>\$ 576,558</u>	<u>\$ 612,985</u>	<u>\$ 611,275</u>	
RESULTS FROM OPERATIONS		<u>\$ 195,229</u>	<u>\$ (30,671)</u>	<u>\$ (155,268)</u>	<u>\$ (8,620)</u>	<u>\$ 3,483</u>	<u>\$ (180,275)</u>	
ENDING FUND BALANCE		<u>\$ 262,650</u>	<u>\$ 231,979</u>	<u>\$ 76,711</u>	<u>\$ 223,359</u>	<u>\$ 235,462</u>	<u>\$ 55,187</u>	

**PLUMSTEAD TOWNSHIP
2024 BUDGET
EMERGENCY SERVICES FUND**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2021 ACTUAL</u>	<u>2022 ACTUAL</u>	<u>2023 BUDGET</u>	<u>2023 YTD</u>	<u>2023 Y.E. Est.</u>	<u>2024 PROPOSED</u>
FUND BALANCE							
	Fund Balance Forward	\$ 2,183	\$ 4,455	\$ 4,324	\$ 4,324	\$ 4,324	\$ 5,849
REVENUES							
REAL ESTATE PROPERTY TAX							
301-100	RE Taxes - Current Year (1.555 mils)	320,227	320,964	330,000	333,427	333,427	330,000
301-200	RE Taxes - Prior Year	3	1,426	-	1,508	1,508	-
301-400	RE Taxes - DelinquentTax Claims	3,619	3,304	-	3,364	3,364	-
		<u>\$ 323,849</u>	<u>\$ 325,694</u>	<u>\$ 330,000</u>	<u>\$ 338,299</u>	<u>\$ 338,299</u>	<u>\$ 330,000</u>
INTEREST EARNINGS							
341-000	Interest	26	152	50	1,236	1,250	50
		<u>\$ 26</u>	<u>\$ 152</u>	<u>\$ 50</u>	<u>\$ 1,236</u>	<u>\$ 1,250</u>	<u>\$ 50</u>
INTERFUND TRANSFERS							
392-000	From General Fund	-	-	-	-	-	-
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	TOTAL CURRENT REVENUE	<u>\$ 323,875</u>	<u>\$ 325,846</u>	<u>\$ 330,050</u>	<u>\$ 339,534</u>	<u>\$ 339,549</u>	<u>\$ 330,050</u>
	TOTAL AVAILABLE FOR APPROPRIATION	<u>\$ 326,058</u>	<u>\$ 330,301</u>	<u>\$ 334,374</u>	<u>\$ 343,859</u>	<u>\$ 343,873</u>	<u>\$ 335,899</u>
EXPENDITURES							
PUBLIC SAFETY							
411-540	Disbursement to Fire Companies	236,009	239,050	249,000	250,981	250,981	249,000
412-540	Disbursement to Ambulance Co.	85,594	86,927	81,000	87,043	87,043	81,000
		<u>\$ 321,603</u>	<u>\$ 325,977</u>	<u>\$ 330,000</u>	<u>\$ 338,024</u>	<u>\$ 338,024</u>	<u>\$ 330,000</u>
	TOTAL EXPENDITURES	<u>\$ 321,603</u>	<u>\$ 325,977</u>	<u>\$ 330,000</u>	<u>\$ 338,024</u>	<u>\$ 338,024</u>	<u>\$ 330,000</u>
	RESULTS FROM OPERATIONS	<u>\$ 2,272</u>	<u>\$ (131)</u>	<u>\$ 50</u>	<u>\$ 1,511</u>	<u>\$ 1,525</u>	<u>\$ 50</u>
	ENDING FUND BALANCE	<u>\$ 4,455</u>	<u>\$ 4,324</u>	<u>\$ 4,374</u>	<u>\$ 5,835</u>	<u>\$ 5,849</u>	<u>\$ 5,899</u>

**PLUMSTEAD TOWNSHIP
2024 BUDGET
PARKS RECREATION FUND**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2021 ACTUAL</u>	<u>2022 ACTUAL</u>	<u>2023 BUDGET</u>	<u>2023 YTD</u>	<u>2023 Y.E. Est.</u>	<u>2024 PROPOSED</u>
FUND BALANCE							
	Fund Balance Forward	\$ 147,027	\$ 217,926	\$ 160,222	\$ 160,222	\$ 160,222	\$ 159,294
REVENUES							
INTEREST EARNINGS							
301-400	Interest	198	1,003	100	4,306	4,306	1,000
		<u>\$ 198</u>	<u>\$ 1,003</u>	<u>\$ 100</u>	<u>\$ 4,306</u>	<u>\$ 4,306</u>	<u>\$ 1,000</u>
MISCELLANEOUS							
380-000	Misc. Income	-	-	-	-	-	-
380-100	Park & Rec Fees in Lieu of	73,266	-	-	27,014	27,014	-
		<u>\$ 73,266</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 27,014</u>	<u>\$ 27,014</u>	<u>\$ -</u>
INTERFUND TRANSFERS							
392-000	Transfer from Other Funds	-	-	-	-	-	-
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL CURRENT REVENUE		<u>\$ 73,464</u>	<u>\$ 1,003</u>	<u>\$ 100</u>	<u>\$ 31,320</u>	<u>\$ 31,320</u>	<u>\$ 1,000</u>
TOTAL AVAILABLE FOR APPROPRIATION		<u>\$ 220,491</u>	<u>\$ 218,929</u>	<u>\$ 160,322</u>	<u>\$ 191,542</u>	<u>\$ 191,542</u>	<u>\$ 160,294</u>
EXPENDITURES							
PARKS							
454-250	Maintenance and Repairs	-	8,050	8,500	4,191	8,500	10,500
454-650	Park Construction	2,565	50,658	12,000	23,748	23,748	39,400
		<u>\$ 2,565</u>	<u>\$ 58,708</u>	<u>\$ 20,500</u>	<u>\$ 27,939</u>	<u>\$ 32,248</u>	<u>\$ 49,900</u>
INTERFUND TRANSFERS							
492-000	Transfer to GF Capital Reserve	-	-	-	-	-	-
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL EXPENDITURES		<u>\$ 2,565</u>	<u>\$ 58,708</u>	<u>\$ 20,500</u>	<u>\$ 27,939</u>	<u>\$ 32,248</u>	<u>\$ 49,900</u>
RESULTS FROM OPERATIONS		<u>\$ 70,899</u>	<u>\$ (57,705)</u>	<u>\$ (20,400)</u>	<u>\$ 3,381</u>	<u>\$ (928)</u>	<u>\$ (48,900)</u>
ENDING FUND BALANCE*		<u>\$ 217,926</u>	<u>\$ 160,222</u>	<u>\$ 139,822</u>	<u>\$ 163,603</u>	<u>\$ 159,294</u>	<u>\$ 110,394</u>

**PLUMSTEAD TOWNSHIP
2024 BUDGET
WATER FUND**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2021 ACTUAL</u>	<u>2022 ACTUAL</u>	<u>2023 BUDGET</u>	<u>2023 YTD</u>	<u>2023 Y.E. Est.</u>	<u>2024 PROPOSED</u>	<u>SCH</u>
FUND BALANCE								
	Est. Fund Balance Forward	\$ 1,962,938	\$ 2,123,475	\$ 2,214,298	\$ 2,214,298	\$ 2,214,298	\$ 1,758,419	
REVENUES								
INTEREST EARNINGS								
341-100	Interest - Checking	2,807	12,889	4,000	45,829	46,000	4,000	
		\$ 2,807	\$ 12,889	\$ 4,000	\$ 45,829	\$ 46,000	\$ 4,000	
GENERAL OPERATING REVENUE								
378-110	Water Bills	1,303,387	1,307,566	1,256,656	1,175,509	1,325,000	1,256,656	
378-120	Late Fees	16,995	17,108	11,000	12,892	12,892	11,000	
378-451	Water Meter Sales	1,048	73,400	-	8,240	8,240	-	
378-453	Tapping & Connection Fees	178,923	5,835	14,000	22,341	22,341	14,000	
378-900	Certification Fees	7,410	7,589	6,500	6,348	6,348	6,500	
378-910	Acct. Establishment Fees	1,940	2,337	3,000	4,437	4,437	3,000	
378-920	Disconnection Fees	6,296	8,378	6,000	10,781	10,781	6,000	
378-930	BCWSA Water Read Fee	18,235	-	9,097	9,261	9,261	9,261	
		\$ 1,534,234	\$ 1,422,212	\$ 1,306,253	\$ 1,249,809	\$ 1,399,300	\$ 1,306,417	
GRANTS								
355-100	Local Share Grant	317,000	-	-	-	-	345,000	
		\$ 317,000	\$ -	\$ -	\$ -	\$ -	\$ 345,000	
REIMBURSEMENTS								
360-100	Water Labor & Material	-	-	-	-	-	-	
365-500	Medical Insurance Premium	3,469	3,035	2,972	2,450	2,972	3,072	A
		\$ 3,469	\$ 3,035	\$ 2,972	\$ 2,450	\$ 2,972	\$ 3,072	
MISCELLANEOUS								
380-000	Misc. Revenue	2,351	4,167	-	35	35	-	
		\$ 2,351	\$ 4,167	\$ -	\$ 35	\$ 35	\$ -	
INTERFUND TRANSFER								
392-000	From General Fund (ARPA)	-	94,586	657,000	63,109	657,000	769,131	
		\$ -	\$ 94,586	\$ 657,000	\$ 63,109	\$ 657,000	\$ 769,131	
BORROWING PROCEEDS								
393-000	2020 G.O. Note	-	-	-	-	-	-	
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL CURRENT REVENUE		\$ 1,859,862	\$ 1,536,889	\$ 1,970,225	\$ 1,361,233	\$ 2,105,307	\$ 2,427,620	
TOTAL AVAILABLE FOR APPROPRIATION		\$ 3,822,800	\$ 3,660,365	\$ 4,184,522	\$ 3,575,531	\$ 4,319,604	\$ 4,186,040	

**PLUMSTEAD TOWNSHIP
2024 BUDGET
WATER FUND**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2021 ACTUAL</u>	<u>2022 ACTUAL</u>	<u>2023 BUDGET</u>	<u>2023 YTD</u>	<u>2023 Y.E. Est.</u>	<u>2024 PROPOSED</u>	<u>SCH</u>
EXPENDITURES								
ADMINISTRATION								
401-140	Salaries - Admin Staff	52,990	55,551	57,985	48,554	57,985	58,928	
448-120	Salary - PW Director	51,655	28,506	29,827	25,238	29,827	31,169	
448-130	Salaries - Full Time Staff	105,965	105,442	106,975	90,508	106,975	110,719	
448-131	Salaries - PT Staff	2,192	5,296	6,400	7,356	7,356	30,200	
448-151	Life, AD&D, STD, LTD	442	466	750	629	750	767	
448-155	Vision Reimbursement	-	250	250	250	250	250	
448-156	Medical, Dental & Rx Insurance	57,129	52,132	46,515	40,427	46,515	56,164	A
448-160	Non-Uniform Pension	-	-	-	-	-	-	
448-161	SS/Medicare	15,672	11,972	15,391	9,413	15,391	17,673	
448-311	Auditors	3,980	3,830	3,600	4,060	4,060	3,800	
448-315	Software Programs	6,677	6,964	7,416	7,390	7,390	10,000	
448-316	Telecommunications	13,880	13,702	15,000	12,056	15,000	15,000	
448-317	Postage	4,666	4,835	5,000	4,200	5,000	5,000	
448-331	Transportation	8,991	11,023	11,500	12,560	13,500	12,000	
448-343	Consumer Confidence Report	1,000	1,000	1,000	1,000	1,000	1,000	
		\$ 325,240	\$ 300,967	\$ 307,609	\$ 263,641	\$ 310,999	\$ 352,669	
WATER SUPPLY & TREATMENT								
448-200	Minor Equipment	539	4,913	2,500	1,264	1,264	2,500	
448-210	Office Supplies	840	1,063	1,500	950	1,500	1,500	
448-222	Chemicals	16,557	18,348	25,000	19,491	30,000	25,000	
448-230	Water Meters-New Construction	-	50,371	20,000	25,217	20,000	20,000	
448-240	Operating Supplies	368	368	4,000	368	4,000	4,000	
		\$ 18,304	\$ 75,063	\$ 53,000	\$ 47,290	\$ 56,764	\$ 53,000	
REPAIRS & MAINTENANCE								
448-250	R&M - Other	14,151	11,892	18,000	19,356	20,000	35,500	
448-251	R&M - Cabin Run	3,721	8,916	6,000	7,535	8,000	6,000	
448-252	R&M - Country Greene	3,125	3,875	4,000	9,243	10,000	4,000	
448-253	R&M - Durham Ridge	17,991	18,174	20,000	3,384	20,000	20,000	
448-254	R&M - Summer Hill	13,556	6,346	10,000	8,213	10,000	10,000	
448-255	R&M - North Branch	508	1,854	6,000	17,365	18,000	6,000	
448-256	R&M - Patriots Ridge	3,408	976	2,500	1,240	2,500	8,500	
448-257	R&M - Landis Greene	1,577	1,303	2,500	2,003	2,500	2,500	
		\$ 58,037	\$ 53,336	\$ 69,000	\$ 68,338	\$ 91,000	\$ 92,500	
LAB TESTING								
448-300	Other	471	487	900	943	1,000	1,000	
448-301	Cabin Run	10,962	3,911	10,405	12,459	13,000	10,405	
448-303	Durham Ridge	6,207	2,564	6,615	4,612	6,615	6,615	
448-304	Summer Hill	9,710	6,630	9,660	7,858	9,660	9,660	
448-306	Patriots Ridge	1,189	1,660	1,575	1,589	1,575	1,575	
448-307	DEP mandated PFA testing	-	-	-	-	-	40,000	
		\$ 28,539	\$ 15,252	\$ 29,155	\$ 27,462	\$ 31,850	\$ 69,255	
LEGAL & ENGINEERING								
448-313	Engineering	48,590	87,809	100,000	69,459	80,000	70,000	
448-314	Solicitor	33,324	19,994	30,000	1,289	5,000	15,000	
		\$ 81,913	\$ 107,802	\$ 130,000	\$ 70,748	\$ 85,000	\$ 85,000	
INSURANCE PREMIUMS								
448-350	Liability & Property Insurance	15,005	15,585	19,007	19,007	19,007	23,129	C
		\$ 15,005	\$ 15,585	\$ 19,007	\$ 19,007	\$ 19,007	\$ 23,129	
UTILITIES								
448-361	Electric - Cabin Run	11,374	14,850	14,000	15,001	16,000	15,000	
448-362	Electric - Country Greene	5,933	9,978	10,000	11,134	12,000	12,000	
448-363	Electric - Durham Ridge	3,977	4,171	4,000	2,955	4,000	4,000	
448-364	Electric - Summer Hill	13,761	15,756	14,000	11,942	14,000	14,000	
448-365	Electric - North Branch	5,045	4,513	6,000	4,336	6,000	6,000	
		\$ 40,089	\$ 49,268	\$ 48,000	\$ 45,367	\$ 52,000	\$ 51,000	

*1,457,676 for NWWA Interconnection (loan proceeds)

**PLUMSTEAD TOWNSHIP
2024 BUDGET
WATER FUND**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2021 ACTUAL</u>	<u>2022 ACTUAL</u>	<u>2023 BUDGET</u>	<u>2023 YTD</u>	<u>2023 Y.E. Est.</u>	<u>2024 PROPOSED</u>	<u>SCH</u>
<u>DISTRIBUTION</u>								
448-369	Distribution Expense	220,553	223,929	227,460	215,341	215,341	227,460	
		\$ 220,553	\$ 223,929	\$ 227,460	\$ 215,341	\$ 215,341	\$ 227,460	
<u>CONSTRUCTION</u>								
448-450	Contracted Services	74,259	93,794	133,850	73,450	133,850	155,700	
448-600	Capital Construction	-	-	559,200	202,658	259,200	995,200	
448-610	Interconnect (CH/PR)	870	-	1,457,676	950,000	950,000	500,000	
448-700	Capital Purchases	996	100,628	120,000	84,267	95,000	142,500	
		\$ 76,126	\$ 194,422	\$ 2,270,726	\$ 1,310,374	\$ 1,438,050	\$ 1,793,400	
<u>DEBT SERVICE - PRINCIPAL</u>								
471-000	G.O. Note Series B of 2020	75,000	75,000	75,000	-	75,000	75,000	E
		\$ 75,000	\$ 75,000	\$ 75,000	\$ -	\$ 75,000	\$ 75,000	
<u>DEBT SERVICE - INTEREST</u>								
472-000	G.O. Note Series B of 2020	35,755	23,406	22,174	11,057	22,174	20,999	E
		\$ 35,755	\$ 23,406	\$ 22,174	\$ 11,057	\$ 22,174	\$ 20,999	
<u>MISCELLANEOUS</u>								
480-300	Other Services & Charges	9,340	12,037	14,000	9,114	14,000	14,000	
		\$ 9,340	\$ 12,037	\$ 14,000	\$ 9,114	\$ 14,000	\$ 14,000	
TOTAL EXPENDITURES BEFORE TRANSFERS		\$ 983,901	\$ 1,146,067	\$ 3,265,130	\$ 2,087,739	\$ 2,411,185	\$ 2,857,412	
RESULTS FROM OPERATIONS		\$ 875,961	\$ 390,823	\$ (1,294,906)	\$ (726,506)	\$ (305,879)	\$ (429,792)	
<u>INTERFUND TRANSFERS</u>								
	To Debt Service Fund (Reimb.)	715,424	300,000	150,000	-	150,000	150,000	
		\$ 715,424	\$ 300,000	\$ 150,000	\$ -	\$ 150,000	\$ 150,000	
TOTAL EXPENDITURES		\$ 1,699,325	\$ 1,446,067	\$ 3,415,130	\$ 2,087,739	\$ 2,561,185	\$ 3,007,412	
ENDING FUND BALANCE		\$ 2,123,475	\$ 2,214,298	\$ 769,392	\$ 1,487,792	\$ 1,758,419	\$ 1,178,627	

**PLUMSTEAD TOWNSHIP
2024 BUDGET
OPEN SPACE FUND**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2021 ACTUAL</u>	<u>2022 ACTUAL</u>	<u>2023 BUDGET</u>	<u>2023 YTD</u>	<u>2023 Y.E. Est.</u>	<u>2024 PROPOSED</u>
FUND BALANCE							
	Est. Fund Balance Forward	\$ 370,288	\$ 186,569	\$ 77,115	\$ 77,115	\$ 77,115	\$ 233,907
REVENUES							
REAL ESTATE PROPERTY TAX							
301-100	RE Taxes - Current Year (0.688)	40,135	40,227	168,785	147,575	168,785	168,785
301-200	RE Taxes - Prior Year	1	179	-	180	180	-
301-400	RE Taxes - DelinquentTax Claims	-	414	-	422	422	-
		<u>\$ 40,136</u>	<u>\$ 40,820</u>	<u>\$ 168,785</u>	<u>\$ 148,177</u>	<u>\$ 169,387</u>	<u>\$ 168,785</u>
INTEREST EARNINGS							
341-100	Interest	342	844	500	4,243	3,100	300
		<u>\$ 342</u>	<u>\$ 844</u>	<u>\$ 500</u>	<u>\$ 4,243</u>	<u>\$ 3,100</u>	<u>\$ 300</u>
TOTAL CURRENT REVENUE		<u>\$ 40,477</u>	<u>\$ 41,664</u>	<u>\$ 169,285</u>	<u>\$ 152,420</u>	<u>\$ 172,487</u>	<u>\$ 169,085</u>
TOTAL AVAILABLE FOR APPROPRIATION		<u>\$ 410,766</u>	<u>\$ 228,233</u>	<u>\$ 246,400</u>	<u>\$ 229,535</u>	<u>\$ 249,602</u>	<u>\$ 402,992</u>
EXPENDITURES							
LEGAL SERVICES							
404-310	Solicitor	5,296	9,798	5,000	2,128	2,000	5,000
		<u>\$ 5,296</u>	<u>\$ 9,798</u>	<u>\$ 5,000</u>	<u>\$ 2,128</u>	<u>\$ 2,000</u>	<u>\$ 5,000</u>
PLANNING & MONITORING							
414-310	Planning & Monitoring	17,043	25,671	15,000	13,695	13,695	14,000
		<u>\$ 17,043</u>	<u>\$ 25,671</u>	<u>\$ 15,000</u>	<u>\$ 13,695</u>	<u>\$ 13,695</u>	<u>\$ 14,000</u>
CONSERVATION NATURAL RESOURCES							
461-100	Purchase of Conservation Easements	201,858	115,649	-	-	-	-
		<u>\$ 201,858</u>	<u>\$ 115,649</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL EXPENDITURES		<u>\$ 224,196</u>	<u>\$ 151,118</u>	<u>\$ 20,000</u>	<u>\$ 15,823</u>	<u>\$ 15,695</u>	<u>\$ 19,000</u>
RESULTS FROM OPERATIONS		<u>\$ (183,719)</u>	<u>\$ (109,454)</u>	<u>\$ 149,285</u>	<u>\$ 136,597</u>	<u>\$ 156,792</u>	<u>\$ 150,085</u>
ENDING FUND BALANCE		<u>\$ 186,569</u>	<u>\$ 77,115</u>	<u>\$ 226,400</u>	<u>\$ 213,712</u>	<u>\$ 233,907</u>	<u>\$ 383,992</u>

**PLUMSTEAD TOWNSHIP
2024 BUDGET
DEBT SERVICE FUND**

<u>ACCOUNT</u>		<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2023</u>	<u>2023</u>	<u>2024</u>	<u>SCH</u>
<u>NUMBER</u>	<u>DESCRIPTION</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>YTD</u>	<u>Y.E. Est.</u>	<u>PROPOSED</u>	
FUND BALANCE								
	Est. Fund Balance Forward	\$ 1,748,512	\$ 2,352,672	\$ 2,602,384	\$ 2,602,384	\$ 2,602,384	\$ 2,764,717	
REVENUES								
REAL PROPERTY TAX								
301-100	RE Taxes - Current Yr (5.177 mils)	1,757,406	1,547,480	1,132,557	1,110,200	1,110,200	1,132,557	
301-200	Real Estate Taxes - Prior Year	17	7,827	-	6,972	6,972	-	
301-400	RE Taxes - Delinquent Tax Claims	19,857	18,131	-	17,151	17,151	-	
		<u>\$ 1,777,280</u>	<u>\$ 1,573,439</u>	<u>\$ 1,132,557</u>	<u>\$ 1,134,323</u>	<u>\$ 1,134,323</u>	<u>\$ 1,132,557</u>	
INTEREST EARNINGS								
341-100	Interest - Checking	5,645	51,423	5,000	132,925	135,000	50,000	
		<u>\$ 5,645</u>	<u>\$ 51,423</u>	<u>\$ 5,000</u>	<u>\$ 132,925</u>	<u>\$ 135,000</u>	<u>\$ 50,000</u>	
INTERFUND TRANSFERS								
392-060	From Water Fund	715,424	300,000	150,000	-	150,000	150,000	
		<u>\$ 715,424</u>	<u>\$ 300,000</u>	<u>\$ 150,000</u>	<u>\$ -</u>	<u>\$ 150,000</u>	<u>\$ 150,000</u>	
TOTAL CURRENT REVENUE		<u>\$ 2,498,349</u>	<u>\$ 1,924,861</u>	<u>\$ 1,287,557</u>	<u>\$ 1,267,248</u>	<u>\$ 1,419,323</u>	<u>\$ 1,332,557</u>	
TOTAL AVAILABLE FOR APPROPRIATION		<u>\$ 4,246,861</u>	<u>\$ 4,277,533</u>	<u>\$ 3,889,941</u>	<u>\$ 3,869,632</u>	<u>\$ 4,021,707</u>	<u>\$ 4,097,274</u>	
EXPENDITURES								
DEBT SERVICE - PRINCIPAL								
471-100	2016 G.O. Bank Note 1	504,440	520,419	-	-	-	-	
471-200	2016 G.O. Bank Note 2	99,750	101,850	103,950	-	103,950	106,050	D
471-600	2020 G.O. Bond (Refund of 2013)	450,000	460,000	585,000	-	585,000	610,000	D
471-900	2020A G.O. Bond (Refund of 2015)	305,000	310,000	315,000	-	315,000	315,000	D
		<u>\$ 1,359,190</u>	<u>\$ 1,392,269</u>	<u>\$ 1,003,950</u>	<u>\$ -</u>	<u>\$ 1,003,950</u>	<u>\$ 1,031,050</u>	
DEBT SERVICE - INTEREST								
472-100	2016 G.O. Bank Note 1	17,145	8,706	-	-	-	-	
472-200	2016 G.O. Bank Note 2	28,804	27,448	26,063	13,031	26,063	24,649	D
472-600	2020 G.O. Bond (Refund of 2013)	183,050	169,541	155,750	77,162	155,750	138,200	D
472-900	2020A G.O. Bond (Refund of 2015)	305,000	75,871	69,675	34,382	69,675	64,950	D
		<u>\$ 533,999</u>	<u>\$ 281,565</u>	<u>\$ 251,488</u>	<u>\$ 124,575</u>	<u>\$ 251,488</u>	<u>\$ 227,799</u>	
FISCAL AGENTS FEES								
475-100	Fiscal Agent Fees	1,000	1,315	1,500	1,552	1,552	1,552	
		<u>\$ 1,000</u>	<u>\$ 1,315</u>	<u>\$ 1,500</u>	<u>\$ 1,552</u>	<u>\$ 1,552</u>	<u>\$ 1,552</u>	
TOTAL EXPENDITURES		<u>\$ 1,894,189</u>	<u>\$ 1,675,149</u>	<u>\$ 1,256,938</u>	<u>\$ 126,127</u>	<u>\$ 1,256,990</u>	<u>\$ 1,260,401</u>	
RESULTS FROM OPERATIONS		<u>\$ 604,160</u>	<u>\$ 249,712</u>	<u>\$ 30,619</u>	<u>\$ 1,141,121</u>	<u>\$ 162,333</u>	<u>\$ 72,156</u>	
ENDING FUND BALANCE		<u>\$ 2,352,672</u>	<u>\$ 2,602,384</u>	<u>\$ 2,633,003</u>	<u>\$ 3,743,506</u>	<u>\$ 2,764,717</u>	<u>\$ 2,836,873</u>	

**PLUMSTEAD TOWNSHIP
2024 BUDGET
GENERAL FUND CAPITAL**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2021 ACTUAL</u>	<u>2022 ACTUAL</u>	<u>2023 BUDGET</u>	<u>2023 YTD</u>	<u>2023 Y.E. Est.</u>	<u>2024 PROPOSED</u>
FUND BALANCE							
	Est. Starting Fund Balance	\$ 971,972	\$ 684,711	\$ 320,028	\$ 320,028	\$ 320,028	\$ 224,157
REVENUES							
INTEREST EARNINGS							
341-100	Interest - Checking	955	3,324	1,000	4,215	4,000	1,000
		\$ 955	\$ 3,324	\$ 1,000	\$ 4,215	\$ 4,000	\$ 1,000
LOCAL GOVERNMENT GRANTS							
357-000	CFA Grant-Streambank Project	893	-	-	-	-	-
357-100	ARLE Grant - Intersection Upgrades	-	-	501,229	442,591	646,128	-
357-200	MTF Grant - Intersection Upgrades	-	-	572,049	-	607,175	-
357-210	MFT Grant (PADOT) Old Easton/611	-	-	450,000	-	-	450,000
357-300	DCNR Grant - Gardenville	-	-	-	-	-	-
357-400	JAG Grant - Police Software	90,753	-	-	-	-	-
		\$ 91,646	\$ -	\$ 1,523,278	\$ 442,591	\$ 1,253,303	\$ 450,000
MISCELLANEOUS							
380-100	Capital Improvement Fee	-	154,500	-	5,000	5,000	-
		\$ -	\$ 154,500	\$ -	\$ 5,000	\$ 5,000	\$ -
INTERFUND TRANSFERS							
392-000	From General Fund	-	165,000	300,000	300,000	300,000	650,000
		\$ -	\$ 165,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 650,000
TOTAL CURRENT REVENUE		\$ 92,601	\$ 322,824	\$ 1,824,278	\$ 751,806	\$ 1,562,303	\$ 1,101,000
TOTAL AVAILABLE FOR APPROPRIATION		\$ 1,064,573	\$ 1,007,535	\$ 2,144,306	\$ 1,071,834	\$ 1,882,331	\$ 1,325,157
EXPENDITURES							
CAPITAL PROJECTS							
409-100	PD and PW Pole Barns	106,406	-	-	-	-	-
409-200	Roof Replacement - PW Building	44,245	-	-	-	-	-
409-300	Admin Parking Lot Repaving	-	-	75,000	57,133	57,133	-
410-000	Police - New Software (JAG)	49,251	-	-	-	-	-
420-000	Dump Truck (Repl. 1995 Internat.)	-	138,372	93,614	94,844	94,844	275,000
420-100	JohnDeere Rubber TireWheel Loader	-	-	253,000	198,750	198,750	-
420-200	F250 Pickup Truck (P&R)	-	-	65,000	-	56,706	-
420-300	Heavy Duty Forestry Mower	-	-	138,252	138,252	138,252	-
420-400	Ford F-550 (Repl. 2002)	-	-	-	-	-	135,000
420-500	Wood Chipper (Repl. 2000)	-	-	-	-	-	65,000
420-600	Mack CF (Repl. 1996)	-	-	-	-	-	87,000
439-300	Intersection Improv.(ARLE/MTF)	61,204	240,355	1,070,510	1,086,452	1,086,452	-
439-400	Bridge Replacement / Repairs	-	302,325	-	4,480	4,480	-
439-500	DCED MTF Grant (Ped Improv.)	-	6,455	450,000	16,507	20,000	430,000
454-700	Traffic Signal Upgrades	-	-	151,324	1,557	1,557	151,324
461-200	Stucco/Dryvit Repairs at Twp Bldg	77,253	-	-	-	-	-
		\$ 338,359	\$ 687,507	\$ 2,296,700	\$ 1,597,974	\$ 1,658,174	\$ 1,143,324
MISCELLANEOUS							
480-300	Other Services & Charges	41,502	-	-	-	-	-
		\$ 41,502	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES		\$ 379,861	\$ 687,507	\$ 2,296,700	\$ 1,597,974	\$ 1,658,174	\$ 1,143,324
RESULTS FROM OPERATIONS		\$ (287,261)	\$ (364,683)	\$ (472,422)	\$ (846,168)	\$ (95,871)	\$ (42,324)
ENDING FUND BALANCE		\$ 684,711	\$ 320,028	\$ (152,394)	\$ (526,140)	\$ 224,157	\$ 181,833

**PLUMSTEAD TOWNSHIP
2024 BUDGET
FIRE EMS CAPITAL FUND**

<u>ACCOUNT</u>		<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2023</u>	<u>2023</u>	<u>2024</u>
<u>NUMBER</u>	<u>DESCRIPTION</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>YTD</u>	<u>Y.E. Est.</u>	<u>PROPOSED</u>
FUND BALANCE							
	Est. Starting Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 216,511
REVENUES							
REAL PROPERTY TAX							
301-100	RE Taxes - Current Yr (1.0 mils)	-	-	217,845	214,511	214,511	217,845
301-200	Real Estate Taxes - Prior Year	-	-	-	-	-	-
301-400	RE Taxes - Delinquent Tax Claims	-	-	-	-	-	-
		\$ -	\$ -	\$ 217,845	\$ 214,511	\$ 214,511	\$ 217,845
INTEREST EARNINGS							
341-100	Interest - Checking	-	-	500	3,799	2,000	500
		\$ -	\$ -	\$ 500	\$ 3,799	\$ 2,000	\$ 500
TOTAL CURRENT REVENUE		\$ -	\$ -	\$ 218,345	\$ 218,310	\$ 216,511	\$ 218,345
TOTAL AVAILABLE FOR APPROPRIATION		\$ -	\$ -	\$ 218,345	\$ 218,310	\$ 216,511	\$ 434,856
EXPENDITURES							
CAPITAL PROJECTS							
420-100	PEMS Capital Equipment	-	-	36,440	-	36,440	44,000
420-200	VFC Capital Contributions	-	-	-	-	-	200,000
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 244,000
MISCELLANEOUS							
480-300	Other Services & Charges	-	-	-	-	-	-
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 244,000
RESULTS FROM OPERATIONS		\$ -	\$ -	\$ 218,345	\$ 218,310	\$ 216,511	\$ (25,655)
ENDING FUND BALANCE		\$ -	\$ -	\$ 218,345	\$ 218,310	\$ 216,511	\$ 190,856

**PLUMSTEAD TOWNSHIP
2024 BUDGET
STORMWATER FUND**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2021 ACTUAL</u>	<u>2022 ACTUAL</u>	<u>2023 BUDGET</u>	<u>2023 YTD</u>	<u>2023 Y.E. Est.</u>	<u>2024 PROPOSED</u>
FUND BALANCE							
	Est. Starting Fund Balance	\$ 127,421	\$ 134,992	\$ 127,918	\$ 127,918	\$ 127,918	\$ 118,746
REVENUES							
REAL PROPERTY TAX							
301-100	RE Taxes - Current Yr (0.50 mils)	-	-	108,923	107,256	107,256	108,923
301-200	RE Taxes - Prior Year	-	-	-	-	-	-
301-400	RE Taxes - Delinquent Tax Claims	-	-	-	-	-	-
		\$ -	\$ -	\$ 108,923	\$ 107,256	\$ 107,256	\$ 108,923
INTEREST EARNINGS							
341-100	Interest - Checking	153	698	100	5,239	3,200	100
		\$ 153	\$ 698	\$ 100	\$ 5,239	\$ 3,200	\$ 100
GENERAL OPERATING REVENUE							
361-326	Stormwater Exemption Fee	22,658	11,916	10,000	13,929	13,929	10,000
		\$ 22,658	\$ 11,916	\$ 10,000	\$ 13,929	\$ 13,929	\$ 10,000
INTERFUND TRANSFERS							
392-000	From General Fund	-	-	-	6,800	6,800	-
		\$ -	\$ -	\$ -	\$ 6,800	\$ 6,800	\$ -
TOTAL CURRENT REVENUE		\$ 22,810	\$ 12,614	\$ 119,023	\$ 133,223	\$ 23,929	\$ 119,023
TOTAL AVAILABLE FOR APPROPRIATION		\$ 150,232	\$ 147,606	\$ 246,941	\$ 261,141	\$ 151,846	\$ 237,769
EXPENDITURES							
CAPITAL PROJECTS							
408-313	Engineering	11,540	10,388	45,000	11,660	25,000	45,000
409-701	Basin 045-01 (Summer Meadow)	1,850	-	-	-	-	-
409-702	Basin 052-01 (Summer Meadow)	1,850	-	-	-	-	-
409-703	Basin 047-01 (Summer Hill)	-	4,100	-	-	-	-
409-704	Basin 048-01 (Summer Hill)	-	2,700	-	-	-	-
409-705	Basin 050-01 (Summer Hill)	-	-	-	-	-	-
409-706	Basin 001-01 (Landis Greene)	-	-	45,000	2,800	2,800	-
409-707	Basin 003-01 (Landis Greene)	-	-	16,000	2,800	2,800	-
409-708	Basin 035-01 (Patriots Ridge)	-	-	-	-	-	75,000
409-709	Basin 055-01 (Country Ridge)	-	-	-	-	-	51,000
		\$ 15,240	\$ 17,188	\$ 106,000	\$ 17,260	\$ 30,600	\$ 171,000
MISCELLANEOUS							
480-300	Other Services & Charges	-	2,500	2,500	2,500	2,500	2,500
		\$ -	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
INTERFUND TRANSFERS							
492-010	To General Fund	-	-	-	-	-	-
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES		\$ 15,240	\$ 19,688	\$ 108,500	\$ 19,760	\$ 33,100	\$ 173,500
RESULTS FROM OPERATIONS		\$ 7,571	\$ (7,075)	\$ 10,523	\$ 113,463	\$ (9,172)	\$ (54,477)
ENDING FUND BALANCE		\$ 134,992	\$ 127,918	\$ 138,441	\$ 241,381	\$ 118,746	\$ 64,269

**PLUMSTEAD TOWNSHIP
2024 BUDGET
STATE LIQUID FUELS FUND**

<u>ACCOUNT</u>		<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2023</u>	<u>2023</u>	<u>2024</u>	<u>SCH</u>
<u>NUMBER</u>	<u>DESCRIPTION</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>YTD</u>	<u>Y.E. Est.</u>	<u>PROPOSED</u>	
FUND BALANCE								
	Estimated Fund Balance Forward	\$ 393,497	\$ 207,266	\$ 141,799	\$ 141,799	\$ 141,799	\$ 7,175	
REVENUES								
INTEREST EARNINGS								
341-100	Interest - Checking	576	1,788	950	8,106	8,000	950	
		\$ 576	\$ 1,788	\$ 950	\$ 8,106	\$ 8,000	\$ 950	
STATE SHARED REVENUE								
355-020	Motor Vehicles Fuel Tax	436,976	464,754	470,168	476,258	476,258	472,682	
		\$ 436,976	\$ 464,754	\$ 470,168	\$ 476,258	\$ 476,258	\$ 472,682	
MISCELLANEOUS								
380-100	Misc. Revenue	278	283	-	323	323	-	
		\$ 278	\$ 283	\$ -	\$ 323	\$ 323	\$ -	
TOTAL CURRENT REVENUE		\$ 437,831	\$ 466,824	\$ 471,118	\$ 484,687	\$ 484,581	\$ 473,632	
TOTAL AVAILABLE FOR APPROPRIATION		\$ 831,328	\$ 674,090	\$ 612,917	\$ 626,486	\$ 626,380	\$ 480,807	
EXPENDITURES								
HIGHWAY MAINTENANCE								
431-000	Street Cleaning	5,834	3,953	7,500	9,898	9,898	10,000	
432-220	Snow Supplies	41,571	36,147	45,000	6,864	45,000	45,000	
		\$ 47,405	\$ 40,100	\$ 52,500	\$ 16,761	\$ 54,898	\$ 55,000	
TRAFFIC SIGNALS & SIGNS								
433-000	Traffic Control Devices	3,849	4,182	4,000	4,161	5,000	4,500	
433-250	Street Sign Repair	10,330	5,800	9,500	5,291	7,500	9,500	
433-370	Traffic Signal Repairs	-	-	-	-	-	-	
		\$ 14,179	\$ 9,982	\$ 13,500	\$ 9,452	\$ 12,500	\$ 14,000	
STREET LIGHTING								
434-000	Street Lighting	44,871	52,295	43,000	46,769	50,000	45,000	
		\$ 44,871	\$ 52,295	\$ 43,000	\$ 46,769	\$ 50,000	\$ 45,000	
HIGHWAY CONSTRUCTION								
438-250	Road Maintenance Supplies	13,973	9,672	50,000	21,054	22,000	54,000	
438-610	Major Road Construction	418,309	-	-	-	-	-	
439-000	Highway Construction Projects	25,884	360,799	355,000	420,365	420,365	300,000	
		\$ 458,166	\$ 370,471	\$ 405,000	\$ 441,419	\$ 442,365	\$ 354,000	
DEBT SERVICE - PRINCIPAL								
471-000	Debt Service - Principal	53,691	55,544	57,460	57,460	57,460	-	F
		\$ 53,691	\$ 55,544	\$ 57,460	\$ 57,460	\$ 57,460	\$ -	
DEBT SERVICE - INTEREST								
472-000	Debt Service - Interest	5,751	3,899	1,982	1,982	1,982	-	F
		\$ 5,751	\$ 3,899	\$ 1,982	\$ 1,982	\$ 1,982	\$ -	
TOTAL EXPENDITURES		\$ 624,062	\$ 532,291	\$ 573,442	\$ 573,843	\$ 619,205	\$ 468,000	
RESULTS FROM OPERATIONS		\$ (186,231)	\$ (65,467)	\$ (102,324)	\$ (89,156)	\$ (134,624)	\$ 5,632	
		\$ 207,266	\$ 141,799	\$ 39,475	\$ 52,643	\$ 7,175	\$ 12,807	

**PLUMSTEAD TOWNSHIP
2024 BUDGET
COMMUNITY CARE FUND**

<u>ACCOUNT</u>		<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2023</u>	<u>2023</u>	<u>2024</u>
<u>NUMBER</u>	<u>DESCRIPTION</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>YTD</u>	<u>Y.E. Est.</u>	<u>PROPOSED</u>
FUND BALANCE							
	Est. Fund Balance Forward	\$ 19,699	\$ 30,653	\$ 30,703	\$ 30,703	\$ 30,703	\$ 31,603
REVENUES							
INTEREST EARNINGS							
341-000	Interest - Checking	24	50	50	876	900	50
		\$ 24	\$ 50	\$ 50	\$ 876	\$ 900	\$ 50
DONATIONS							
387-000	Shop with a Cop Donations	38,360	25,000	25,000	6,700	25,000	25,000
		\$ 38,360	\$ 25,000	\$ 25,000	\$ 6,700	\$ 25,000	\$ 25,000
TOTAL CURRENT REVENUE		\$ 38,384	\$ 25,050	\$ 25,050	\$ 7,576	\$ 25,900	\$ 25,050
TOTAL AVAILABLE FOR APPROPRIATION		\$ 58,083	\$ 55,703	\$ 55,753	\$ 38,279	\$ 56,603	\$ 56,653
EXPENDITURES							
406-540	Shop with a Cop	27,430	25,000	25,000	-	25,000	25,000
		\$ 27,430	\$ 25,000	\$ 25,000	\$ -	\$ 25,000	\$ 25,000
INTERFUND TRANSFERS							
492-000	Transfer to General Fund	-	-	-	-	-	-
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES		\$ 27,430	\$ 25,000	\$ 25,000	\$ -	\$ 25,000	\$ 25,000
RESULTS FROM OPERATIONS		\$ 10,954	\$ 50	\$ 50	\$ 7,576	\$ 900	\$ 50
ENDING FUND BALANCE		\$ 30,653	\$ 30,703	\$ 30,753	\$ 38,279	\$ 31,603	\$ 31,653

**PLUMSTEAD TOWNSHIP
SUMMARY
2024 CAPITAL EXPENSES**

EXPENDITURE BY DEBT

.....FUND ALLOCATION.....

	2024	GENERAL	GENERAL	WATER	LOCAL	LIQUID	PARKS &	STORM
	BUDGET	OPERATING FUND	CAPITAL FUND	FUND	SERVICE TAX FUND	FUELS FUND	RECREATION FUND	WATER FUND
BUILDINGS & GROUNDS								
Bathroom Renovations (4 Interior)	24,600	24,600	-	-	-	-	-	-
Bell Tower Repair	15,000	15,000	-	-	-	-	-	-
(2) Heat Pumps - Twp Building	21,000	21,000	-	-	-	-	-	-
PW Pole Barn at Cabin Run - Garage Doors	3,000	3,000	-	-	-	-	-	-
PW Pole Barn at Cabin Run - Concrete Floor	21,000	21,000	-	-	-	-	-	-
Window Replacement (Twp.Bldg.)	30,000	30,000	-	-	-	-	-	-
	\$ 114,600	\$ 114,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GRANTS								
MTF Grant - Ped Upgrades Old Easton/Rt. 611	430,000	-	430,000	-	-	-	-	-
	\$ 430,000	\$ -	\$ 430,000	\$ -	\$ -	\$ -	\$ -	\$ -
PARKS								
Ash Tree Removal	20,000	20,000	-	-	-	-	-	-
Hanusey Park Soccer Field #3 Irrigation	25,000	25,000	-	-	-	-	-	-
Pedestrian x-ing sign (Curly Hill)	6,000	-	-	-	-	-	6,000	-
Pedestrian x-ing sign (Stump Rd/Lantern Ridge)	6,000	6,000	-	-	-	-	-	-
Repave Basketball Court (Landis Park)	12,000	12,000	-	-	-	-	-	-
	\$ 69,000	\$ 63,000	\$ -	\$ -	\$ -	\$ -	\$ 6,000	\$ -
POLICE								
Message Board & Trailer	11,500	11,500	-	-	-	-	-	-
Body Camera's	13,485	13,485	-	-	-	-	-	-
ALPRs	14,000	14,000	-	-	-	-	-	-
Police Vehicle Replacement	66,000	-	-	-	66,000	-	-	-
	\$ 104,985	\$ 38,985	\$ -	\$ -	\$ 66,000	\$ -	\$ -	\$ -
PUBLIC WORKS								
Dump Truck (Replace 1995 International)	275,000	-	275,000	-	-	-	-	-
Ford F-550 (Replace 2002)	135,000	-	135,000	-	-	-	-	-
Wood Chipper (Replace 2000)	65,000	-	65,000	-	-	-	-	-
Mack CF (Replace 1996)	87,000	-	87,000	-	-	-	-	-
	\$ 562,000	\$ -	\$ 562,000	\$ -	\$ -	\$ -	\$ -	\$ -
STORMWATER MS4 PROJECTS								
Basin 035-01 (Patriots Ridge)	75,000	-	-	-	-	-	-	75,000
Basin 055-01 (Country Ridge)	51,000	-	-	-	-	-	-	51,000
	\$ 126,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 126,000
TOWNSHIP ROADS & BRIDGES								
Line Stripping	50,000	-	-	-	50,000	-	-	-
Timberly Farms - Ultra Thin Wearing Course	160,000	-	-	-	160,000	-	-	-
Crack Seal	25,000	-	-	-	25,000	-	-	-
Meeting House Rd - Mill & Pave	285,000	-	-	-	285,000	-	-	-
Section Old Easton & Patriots Ridge - Mill/Pave	250,000	-	-	-	-	250,000	-	-
Replacement of Failed "C" top storm inlets	17,000	-	-	-	-	17,000	-	-
Storm Pipe Replacement	25,000	-	-	-	-	25,000	-	-
	\$ 812,000	\$ -	\$ -	\$ -	\$ 520,000	\$ 292,000	\$ -	\$ -
TRAFFIC SIGNALS								
Pre-Emption Design at N. Easton & Sawmill	65,000	-	65,000	-	-	-	-	-
Pre-Emption Design at N. Easton & Cross Keys	65,000	-	65,000	-	-	-	-	-
Green Light Go Grant - Various Signals	21,324	-	21,324	-	-	-	-	-
	\$ 151,324	\$ -	\$ 151,324	\$ -	\$ -	\$ -	\$ -	\$ -
TRAILS								
Country Green to Timberly Farms	20,500	-	-	-	-	-	20,500	-
Durham Ridge to Plumstead Chase	4,400	-	-	-	-	-	4,400	-
Preston Way to Plumstead Chase	1,500	-	-	-	-	-	1,500	-
	\$ 26,400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,400	\$ -
WATER								
Carriage Hill/Patriots Ridge Interconnection	500,000	-	-	500,000	-	-	-	-
Cabin Run Green Sand Filter Replacement	300,000	-	-	300,000	-	-	-	-
Automatic Hydrant Blow-off	5,200	-	-	5,200	-	-	-	-
Water Main Extension to Township Building	690,000	-	-	690,000	-	-	-	-
Well Rehab - S.H. Well #6	20,000	-	-	20,000	-	-	-	-
Water Tank Inspections & Repairs	35,000	-	-	35,000	-	-	-	-
Mounted Generator	25,000	-	-	25,000	-	-	-	-
Meter Changeout Program (200+ meters)	117,500	-	-	117,500	-	-	-	-
	\$ 1,692,700	\$ -	\$ -	\$ 1,692,700	\$ -	\$ -	\$ -	\$ -
CAPITAL PROJECTS TOTAL	\$ 4,089,009	\$ 216,585	\$ 1,143,324	\$ 1,692,700	\$ 586,000	\$ 292,000	\$ 32,400	\$ 126,000

**PLUMSTEAD TOWNSHIP
5 YEAR CAPITAL PLAN***

	<u>2024</u> <u>CAPITAL</u>	<u>2025</u> <u>CAPITAL</u>	<u>2026</u> <u>CAPITAL</u>	<u>2027</u> <u>CAPITAL</u>	<u>2028</u> <u>CAPITAL</u>
<u>BUILDINGS & GROUNDS</u>					
Bathroom Renovations (4 Interior)	24,600	-	-	-	-
Bell Tower Repair	15,000	-	-	-	-
(2) Heat Pumps - Twp Building	21,000	23,000	25,000	27,000	29,000
PW Pole Barn at Cabin Run - Garage Doors	3,000	-	-	-	-
PW Pole Barn at Cabin Run - Concrete Floor	21,000	-	-	-	-
Window Replacement (Twp.Bldg.)	30,000	-	-	-	-
	\$ 30,000	\$ -	\$ -	\$ -	\$ -
<u>PARKS & OPEN SPACE</u>					
HP Irrigation extension Soccer #3	25,000	-	-	-	-
Pedestrian x-ing sign (Curly Hill)	6,000	-	-	-	-
Pedestrian x-ing sign (Stump Rd/Lantern Ridge)	6,000	-	-	-	-
HP Irrigation Extension baseball/soccer #2	-	-	50,000	-	-
Pour n Play Surface at Landis Park (Swings)	-	30,000	-	-	-
Pour n Play Surface at Landis Park (Tot Lot)	-	-	35,000	-	-
Pour n Play Surface at Cabin Run Tot Lot	-	-	-	35,000	-
Ash Tree Removal	20,000	20,000	-	-	-
Replace Ford F-550	-	110,000	-	-	-
	\$ 57,000	\$ 160,000	\$ 85,000	\$ 35,000	\$ -
<u>POLICE DEPARTMENT</u>					
Body Cameras	13,485	-	-	-	-
ALPRs	14,000	-	-	-	-
Message Board & Trailer	11,500	-	-	-	-
Replace Patrol Car #5714	66,000	-	-	-	-
Replace Patrol Car #5705	-	70,000	-	-	-
Replace Patrol Car #5712	-	70,000	-	-	-
Replace Patrol Car #5704	-	-	70,000	-	-
Replace Patrol Car #5713	-	-	70,000	-	-
Replace Patrol Car #5710	-	-	-	70,000	-
	\$ 66,000	\$ 140,000	\$ 140,000	\$ 70,000	\$ -
<u>PUBLIC WORKS</u>					
Replace 1995 International	275,000	-	-	-	-
Replace 2002 Ford F-550	135,000	-	-	-	-
Replace Wood Chipper	65,000	-	-	-	-
Replace 1996 Mack CF	87,000	-	-	-	-
Replace 2002 Sterling	-	275,000	-	-	-
Replace 2003 John Deere Backhoe	-	-	140,000	-	-
Replace 2002 Ford F-550 Bucket Truck	-	-	-	-	200,000
Replace 2006 International	-	-	290,000	-	-
Replace 2012 Peterbuilt	-	-	-	315,000	-
Replace 2013 Ford F-550	-	-	-	-	140,000
	\$ 562,000	\$ 275,000	\$ 430,000	\$ 315,000	\$ 340,000
<u>STORMWATER MS4 PROJECTS</u>					
Basin 035-01 (Patriots Ridge - Private)	75,000	-	-	-	-
Basin 055-01 (Country Ridge - Private)	51,000	-	-	-	-
Future MS4 project TBD	-	100,000	100,000	100,000	100,000
	\$ 126,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
<u>TRAILS</u>					
Country Green to Timberly Farms	20,500	-	-	-	-
Durham Ridge to Plumstead Chase	4,400	-	-	-	-
Preston Way to Plumstead Chase	1,500	-	-	-	-
	\$ 26,400	\$ -	\$ -	\$ -	\$ -

*The 5 year capital plan is for planning purposes only

**PLUMSTEAD TOWNSHIP
5 YEAR CAPITAL PLAN***

	<u>2024</u> <u>CAPITAL</u>	<u>2025</u> <u>CAPITAL</u>	<u>2026</u> <u>CAPITAL</u>	<u>2027</u> <u>CAPITAL</u>	<u>2028</u> <u>CAPITAL</u>
<u>TOWNSHIP ROADS & BRIDGES</u>					
In-House Paving/4' Edge Repair (various roads)	-	50,000	50,000	50,000	50,000
Bituminous Seal Coat (various roads)	-	260,000	-	275,000	-
Line Striping	50,000	65,000	-	65,000	-
Replacement of Failed "c top" storm inlet grates	17,000	-	-	-	-
Storm Pipe Replacement	25,000	25,000	25,000	25,000	25,000
Base Repair, Mill and Pave:					
Meeting House, Patriots Ridge, Section of Old Easton	535,000	-	-	-	-
Airport Rd, Cross Keys, Section of Old Easton	-	300,000	-	-	-
North Branch Rd, Haring Rd, Section of Old Easton	-	-	700,000	-	-
Haring Road, Section of Old Easton	-	-	-	500,000	-
Burnt House Hill Road	-	-	-	-	500,000
Crack Seal:					
Crack Seal & Poly Patch Preps (various roads)	25,000	-	60,000	-	60,000
Ultra Thin Wearing Course:					
Timberly Farms	160,000	-	-	-	-
Landis Greene	-	355,000	-	-	-
Cabin Run	-	-	-	-	450,000
	\$ 812,000	\$ 1,055,000	\$ 835,000	\$ 915,000	\$ 1,085,000
<u>TRAFFIC SIGNALS</u>					
Pre-Emption at N. Easton Rd and Sawmill Road	65,000	-	-	-	-
Pre-Emption at N. Easton Road & Cross Keys	65,000	-	-	-	-
	\$ 130,000	\$ -	\$ -	\$ -	\$ -
<u>WATER</u>					
Interconnect Carriage Hill & Patriots Ridge	500,000	-	-	-	-
Water Main Extension to Twp Building	690,000	-	-	-	-
Interconnection Extension to Summer Hill	-	-	-	3,692,000	-
S.H. Booster Station - Roof, Gutters, fascia & soffit	-	15,000	-	-	-
S.H. Well 5 & 7; S.H.M. Well #6 - Roof, Gutters, fascia	-	-	15,000	-	-
D.Ridge Well 1, N. Branch wells - Roof, gutters, fascia	-	-	-	15,000	15,000
Green Sand Filter Replacement (Cabin Run)	300,000	-	-	-	-
Mobile Generator	25,000	-	-	-	-
S.H. Well 6 Rehab	20,000	-	-	-	-
Water Tank Inspections & Repairs	35,000	-	-	-	-
Automatic Hydrant Blow-off	5,200	5,200	-	-	-
Meter Changeout Program	117,500	100,000	100,000	100,000	105,000
	\$ 1,692,700	\$ 120,200	\$ 115,000	\$ 3,807,000	\$ 120,000
CAPITAL PROJECTS TOTAL	\$ 3,502,100	\$ 1,850,200	\$ 1,705,000	\$ 5,242,000	\$ 1,645,000

*The 5 year capital plan is for planning purposes only

**SCHEDULE A
2024 RATES
MEDICAL, DENTAL RX**

EMPLOYEE COVERAGE - EMPLOYER CONTRIBUTIONS

MEDICAL (POS II \$20/\$35) - Police				
<u>Coverage</u>	<u># of Emp.</u>	<u>Montly Rate</u>	<u>Monthly Cost</u>	<u>Annual Cost</u>
Single	4	838.80	3,355.20	40,262.40
Couple	5	1,931.47	9,657.35	115,888.20
Parent/Children	1	1,496.62	1,496.62	17,959.44
Family	6	2,462.84	14,777.04	177,324.48
			\$ 29,286	\$ 351,435

RX

<u>Coverage</u>	<u># of Emp.</u>	<u>Montly Rate</u>	<u>Monthly Cost</u>	<u>Annual Cost</u>
Single	4	195.35	781.40	9,376.80
Couple	5	449.77	2,248.85	26,986.20
Parent/Children	1	348.50	348.50	4,182.00
Family	6	573.51	3,441.06	41,292.72
			\$ 6,820	\$ 81,838

MEDICAL (PPO HRA 2000/4000 - 75% funding)

<u>Coverage</u>	<u># of Emp.</u>	<u>Montly Rate</u>	<u>Monthly Cost</u>	<u>Annual Cost</u>
Single	9	602.90	5,426.10	65,113.20
Couple	4	1,388.21	5,552.84	66,634.08
Parent/Children	2	1,075.67	2,151.34	25,816.08
Family	5	1,770.14	8,850.70	106,208.40
			\$ 21,981	\$ 263,772

RX

<u>Coverage</u>	<u># of Emp.</u>	<u>Montly Rate</u>	<u>Monthly Cost</u>	<u>Annual Cost</u>
Single	9	152.92	1,376.28	16,515.36
Couple	4	352.11	1,408.44	16,901.28
Parent/Children	2	272.84	545.68	6,548.16
Family	5	448.98	2,244.90	26,938.80
			\$ 5,575	\$ 66,904

DENTAL - ALL EMPLOYEES

<u>Coverage</u>	<u># of Emp.</u>	<u>Montly Rate</u>	<u>Monthly Cost</u>	<u>Annual Cost</u>
Single	13	43.71	568.23	6,818.76
Couple	9	105.83	952.47	11,429.64
Parent/Children	3	105.83	317.49	3,809.88
Family	12	105.83	1,269.96	15,239.52
			\$ 3,108	\$ 37,298

Total Medical, Rx and Dental	\$ 66,770	\$ 801,245
-------------------------------------	------------------	-------------------

2024 Total Medical Insurance Costs**	\$ 801,245
2023 Total Medical Insurance Costs**	\$ 795,495
+/-	5,750
+/-	0.72%

** Before Employee Contribution, Rate Relief, Rate Stabilization Funds & Trust Discounts

SCHEDULE A
2024 HEALTH INSURANCE COSTS BY FUND

GENERAL FUND MANAGER 401-156

<u>Coverage</u>	<u># of Emp.</u>	<u>Monthly Rate</u>	<u>Monthly Cost</u>	<u>Total Discounts</u>	<u>Annual Cost</u>
Single	1	799.53	799.53		9,594.36
Sub-Total GF Manager 401-156:			\$ 799.53		\$ 9,594.36
<i>Trust Discount (3%):</i>			23.99	287.83	
Rate Stabilization Fund:			104.17	1,250.00	
Employee Contribution (5%):				479.72	
Total After Discount, RSF, Contribution			\$ 671.38	\$ 2,017.55	\$ 8,056.53

GENERAL FUND FINANCE 402-156

<u>Coverage</u>	<u># of Emp.</u>	<u>Monthly Rate</u>	<u>Monthly Cost</u>	<u>Total Discounts</u>	<u>Annual Cost</u>
Family	0	2,324.95	-		-
P/C (50%)	1	727.17	727.17		8,726.04
Sub-Total GF Finance 402-156:			\$ 727.17		\$ 8,726.04
<i>Trust Discount (3%):</i>			21.82	261.78	
Rate Stabilization Fund (12%):			104.17	1,250.00	
Employee Contribution (5%):				436.30	
Total After Discount, RSF, Contribution			\$ 601.19	\$ 1,948.08	\$ 7,214.26

GENERAL FUND ADMINISTRATION 405-156

<u>Coverage</u>	<u># of Emp.</u>	<u>Monthly Rate</u>	<u>Monthly Cost</u>	<u>Total Discounts</u>	<u>Annual Cost</u>
Single	0	799.53	-		-
Family	2	2,324.95	4,649.90		55,798.80
Sub-Total GF Admin 405-156:			\$ 4,649.90		\$ 55,798.80
<i>Trust Discount (3%):</i>			139.50	1,673.96	
Rate Stabilization Fund:			104.17	1,250.00	
Employee Contribution (5%):				2,789.94	
Total After Discount, RSF, Contribution			\$ 4,406.24	\$ 5,713.90	\$ 52,874.84

GENERAL FUND POLICE 410-156

<u>Coverage</u>	<u># of Emp.</u>	<u>Monthly Rate</u>	<u>Monthly Cost</u>	<u>Total Discounts</u>	<u>Annual Cost</u>
Single (Uniform)	4	1,077.86	4,311.44		51,737.28
Single (Non-Uniform)	0	799.53	-		-
Couple	5	2,487.07	12,435.35		149,224.20
Parent/Child	1	1,950.95	1,950.95		23,411.40
Parent/Child (non-uniform)	1	1,454.34	1,454.34		17,452.08
Family (uniform)	6	3,142.18	18,853.08		226,236.96
Family (non-uniform)	1	2,324.95	2,324.95		27,899.40
Family (Dental Only)	1	105.83	105.83		1,269.96
Sub-Total GF Police 410-156:			\$ 41,435.94		\$ 497,231.28
<i>Trust Discount (3%):</i>			1,243.08	14,916.94	
Rate Stabilization Fund:			1,875.00	22,500.00	
Employee Contribution:				2,267.57	
Total After Discount, RSF, Contribution			\$ 38,317.86	\$ 39,684.51	\$ 459,814.34

SCHEDULE A
2024 HEALTH INSURANCE COSTS BY FUND

GENERAL FUND CODE & ZONING FUND 413-156

<u>Coverage</u>	<u># of Emp.</u>	<u>Monthly Rate</u>	<u>Monthly Cost</u>	<u>Total Discounts</u>	<u>Annual Cost</u>
Single	2	799.53	1,599.06		19,188.72
Sub-Total GF Code/Zoning 413-156:			\$ 1,599.06		\$ 19,188.72
<i>Trust Discount (3%):</i>			47.97	575.66	
Rate Stabilization Fund:			208.33	2,500.00	
Employee Contribution (5%):				959.44	
Total After Discount, RSF, Contribution			\$ 1,342.75	\$ 4,035.10	\$ 16,113.06

GENERAL FUND PARKS & OPEN SPACE FUND 454-156

<u>Coverage</u>	<u># of Emp.</u>	<u>Monthly Rate</u>	<u>Monthly Cost</u>	<u>Total Discounts</u>	<u>Annual Cost</u>
Single	2	799.53	1,599.06		19,188.72
Family	1	2,324.95	2,324.95		27,899.40
Sub-Total GF Parks 454-156:			\$ 3,924.01		\$ 47,088.12
<i>Trust Discount (3%):</i>			117.72	1,412.64	
Rate Stabilization Fund:			312.50	3,750.00	
Employee Contribution (5%):				2,354.41	
Total After Discount, RSF, Contribution			\$ 3,493.79	\$ 7,517.05	\$ 41,925.48

GENERAL FUND PUBLIC WORKS 430-156

<u>Coverage</u>	<u># of Emp.</u>	<u>Monthly Rate</u>	<u>Monthly Cost</u>	<u>Total Discounts</u>	<u>Annual Cost</u>
Single	1	799.53	799.53		9,594.36
Couple	3	1,846.15	5,538.45		66,461.40
Couple 75%	1	1,384.61	1,384.61		16,615.35
Couple 50%	1	923.08	923.08		11,076.90
Parent/Child	0	1,454.34	-		-
Family	1	2,324.95	2,324.95		27,899.40
Family 50%	1	1,162.48	1,162.48		13,949.70
Sub-Total GF Public Works 430-156:			\$ 12,133.09		\$ 145,597.11
<i>Trust Discount (3%):</i>			363.99	4,367.91	
Rate Stabilization Fund:			703.13	8,437.50	
Employee Contribution (5%):				7,279.86	
Total After Discount, RSF, Contribution			\$ 11,065.97	\$ 20,085.27	\$ 132,791.70

WATER FUND 448-156

<u>Coverage</u>	<u># of Emp.</u>	<u>Monthly Rate</u>	<u>Monthly Cost</u>	<u>Total Discounts</u>	<u>Annual Cost</u>
Couple 25%	1	461.54	461.54		5,538.45
Couple 50%	1	923.08	923.08		11,076.90
Parent/Child (50%)	1	727.17	727.17		8,726.04
Couple	1	1,846.15	1,846.15		22,153.80
Family 50%	1	1,162.48	1,162.48		13,949.70
Sub-Total Water Fund 448-156:			\$ 5,120.41		\$ 61,444.89
<i>Trust Discount (3%):</i>			153.61	1,843.35	
Rate Stabilization Fund:			286.46	3,437.50	
Employee Contribution (5%):				3,072.24	
Total After Discount, RSF, Contribution			\$ 4,680.34	\$ 8,353.09	\$ 56,164.04

SCHEDULE A
2024 HEALTH INSURANCE COSTS BY FUND

TOTAL MEDICAL COSTS -ALL FUNDS

Total Medical, Dental & Rx Costs:	\$ 844,669.32
Trust Discount (3%)	\$ 25,340.08
Rate Stabilization Fund:	\$ 45,000.00
Subtotal of Medical Costs:	\$ 774,329.24
Employee Contribution (5%)	19,639.48
Total NET 2024 Medical Insurance Costs:	\$ 754,689.76

**SCHEDULE B
2024 RATES
WORKERS' COMPENSATION**

	<u>2023 COST</u>	<u>2023 COST</u>	<u>% +/-</u>
Total Permium:	122,647	125,314	2.17%
Experience Modification Factor:	0.826	0.786	0.040
Total Modified Workers' Comp Ins. Costs:	101,306	98,497	-2.77%
Trust Discount (3%):	(3,039.00)	(2,955.00)	
Total Cost After Trust Discount:	98,267	95,542	-2.77%
Rate Stabilization Fund:	(10,000)	(7,000)	
Net Workers' Comp Premium:	\$ 88,267	\$ 88,542	0.31%

GENERAL FUND

		<u>% of Total</u>		<u>% of Total</u>
Administration 486-354	470	0.531%	471	0.532%
Police 410-351	57,542	65.19%	57,720	65.19%
Ambulance 412-354	554.00	0.628%	556	0.628%
Public Works 430-354	29,702	33.65%	29,794	33.65%
Total General Fund	\$ 88,268	100%	\$ 88,542	100%
Total Premium All Funds	\$ 88,268	100%	\$ 88,542	100%

	Before Discounts	After Discounts
2024 Premium:	\$ 125,314	\$ 88,542
2023 Premium:	\$ 122,647	\$ 88,267
Increase / Decrease		0.31%

NOTE: Fire Company WC is not included in this spreadsheet effective 2020

**SCHEDULE C
2024 RATES
PROPERTY LIABILITY**

	<u>2023 COST</u>	<u>2024 COST</u>	<u>% +/-</u>
Total Permium:	126,401	146,491	15.89%
Trust Discount (3%):	(6,085.00)	(4,250.00)	
Total Cost After Trust Discount:	120,316	142,241	18.22%
Rate Stabilization Fund:	(6,577)	(3,836)	
Net Property & Liability Premium:	\$ 113,739	\$ 138,405	21.69%

GENERAL FUND

		<u>% of Total</u>		<u>% of Total</u>
Supervisors (Liability) 400-350	18,085	15.900%	22,006	15.900%
Police (Property & Auto) 410-351	35,134	30.886%	42,753	30.890%
Public Works (Property & Auto) 430-351	15,240	13.399%	18,545	13.399%
Parks (Property & Auto) 454-351	15,014	13.200%	18,269	13.200%
Administration (Property) 486-351	11,260	9.900%	13,702	9.900%
Total General Fund	\$ 94,733	83.29%	\$ 115,276	83.29%

WATER FUND

		<u>% of Total</u>		<u>% of Total</u>
Water (Auto, Liability & Property) 448-350	19,007	16.71%	23,129	16.71%
Total Sewer Fund	\$ 19,007	16.71%	\$ 23,129	16.71%

Total Premium All Funds	\$ 113,740	100%	\$ 138,405	100%
--------------------------------	-------------------	-------------	-------------------	-------------

**SCHEDULE D
DEBT SERVICE
DEBT SERVICE FUND**

2023 Water Fund Debt Service Budget Totals (Page 15)

Total 2023 Payments Principal	106,050.00	2016 Note 2
472-200 Interest	24,648.92	
471-600 Principal	610,000.00	2020 Bond
472-600 Interest	138,200.00	
471-900 Principal	315,000.00	2020A Bond
472-900 Interest	64,950.00	
Total 2023 Payments	\$ 1,258,848.92	

Total Interest and Principal Remaining YE 2023

	Interest	Principal	Total
G.O. Bond Series - 2020A	379,175.00	3,405,000.00	3,784,175.00
G.O. Note 2 - 2016	255,523.88	1,812,420.00	2,067,943.88
G.O. Bond Series -2020	753,200.00	6,605,000.00	7,358,200.00
	\$ 1,387,898.88	\$ 11,822,420.00	\$ 13,210,318.88

G.O. BOND SERIES OF 2020A (ORIGINAL AMOUNT \$4,620,000) - Refunding of 2015 Bond Series

Year	Interest	Principal	Total
2023	69,675.00	315,000.00	384,675.00
2024	64,950.00	315,000.00	379,950.00
2025	60,225.00	315,000.00	375,225.00
2026	55,500.00	330,000.00	385,500.00
2027	48,900.00	335,000.00	383,900.00
2028	42,200.00	340,000.00	382,200.00
2029	35,400.00	345,000.00	380,400.00
2030	28,500.00	345,000.00	373,500.00
2031	21,600.00	355,000.00	376,600.00
2032	14,500.00	355,000.00	369,500.00
Maturity - 2033	7,400.00	370,000.00	377,400.00
	\$ 448,850.00	\$ 3,720,000.00	\$ 4,168,850.00

**SCHEDULE D
DEBT SERVICE
DEBT SERVICE FUND**

G.O. NOTE 2 OF 2016 (ORIGINAL AMOUNT \$2,500,000) - Bridge Projects

Year	Interest	Principal	Total
2023	26,062.64	103,950.00	130,012.64
2024	24,648.92	106,050.00	130,698.92
2025	23,206.64	108,350.00	131,556.64
2026	21,733.08	110,650.00	132,383.08
RATE RESET (Max 5%) 2027	20,228.24	68,600.00	88,828.24
2028	19,295.28	71,900.00	91,195.28
2029	18,317.44	75,750.00	94,067.44
2030	17,287.24	79,550.00	96,837.24
2031	16,205.36	83,600.00	99,805.36
2032	15,068.40	87,700.00	102,768.40
2033	13,875.68	92,300.00	106,175.68
2034	12,620.40	95,000.00	107,620.40
2035	11,328.40	95,000.00	106,328.40
2036	10,036.40	94,000.00	104,036.40
RATE RESET (Max 5%) 2037	8,758.00	94,000.00	102,758.00
2038	7,479.60	93,000.00	100,479.60
2039	6,214.80	93,000.00	99,214.80
2040	4,950.00	50,000.00	54,950.00
Maturity - 2041	4,270.00	313,970.00	318,240.00
	\$ 281,586.52	\$ 1,916,370.00	\$ 2,197,956.52

G.O. BOND SERIES OF 2020 (Original Amount \$8,550,000) - Refunding of 2013 Bond

Year	Interest	Principal	Total
2023	155,750.00	585,000.00	740,750.00
2024	138,200.00	610,000.00	748,200.00
2025	119,900.00	615,000.00	734,900.00
2026	107,600.00	625,000.00	732,600.00
2027	95,100.00	640,000.00	735,100.00
2028	82,300.00	655,000.00	737,300.00
2029	69,200.00	665,000.00	734,200.00
2030	55,900.00	680,000.00	735,900.00
2031	42,300.00	695,000.00	737,300.00
2032	28,400.00	705,000.00	733,400.00
Maturity - 2033	14,300.00	715,000.00	729,300.00
	\$ 908,950.00	\$ 7,190,000.00	\$ 8,098,950.00

**SCHEDULE E
DEBT SERVICE
WATER FUND**

2023 Water Fund Debt Service Budget Totals (Page 15)

471-100 Principal		75,000.00
472-100 Interest		20,999.26
Total 2023 Payments	\$	95,999.26

G.O. Note 1 of 2020 (ORIGINAL AMOUNT \$1,500,000) -NWWA Interconnection

Year	Interest	Principal	
2023	22,173.75	75,000.00	97,173.75
2024	20,999.26	75,000.00	95,999.26
2025	19,710.00	75,000.00	94,710.00
2026	18,478.13	75,000.00	93,478.13
2027	17,246.25	75,000.00	92,246.25
2028	16,058.26	75,000.00	91,058.26
2029	14,782.50	75,000.00	89,782.50
2030	13,550.63	75,000.00	88,550.63
2031	12,318.75	75,000.00	87,318.75
2032	11,117.26	75,000.00	86,117.26
2033	9,855.00	75,000.00	84,855.00
2034	8,623.13	75,000.00	83,623.13
2035	7,391.25	75,000.00	82,391.25
2036	6,176.26	75,000.00	81,176.26
2037	4,927.50	75,000.00	79,927.50
2038	3,695.63	75,000.00	78,695.63
2039	2,463.75	75,000.00	77,463.75
Maturity - 2040	1,235.26	75,000.00	76,235.26
	\$ 210,802.57	\$ 1,350,000.00	\$ 1,560,802.57