

# PLUMSTEAD TOWNSHIP

## 2025 BUDGET



**Preliminary Budget Adopted on November 13, 2024**

**Final Adopted on December 11, 2024**

# Letter of Transmittal

**PRESENTED:** Preliminary Budget on November 13, 2025  
Final Budget on December 11, 2025

**TO:** Plumstead Board of Supervisors

## Introduction

The proposed 2025 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 2025 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 of 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 2025 fund balance reserves for all funds are represented on page 1.

The 2025 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 appropriations 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, provide funding for any proposed capital purchases or improvements.

Separating capital appropriations from operating revenues and expenditures eliminates the potential for widespread 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 represent 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 2025 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.

### ***Staff positions in the proposed budget***

2024 saw an increase in staff due to increased maintenance needs of the Township's Park, open space system, and township buildings. The 2024 budget proposed hiring 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. Except for an additional police officer approved in 2023 for 2024, no new positions are anticipated for 2024.

### ***Millage Allocation***

In 2024 the Board of Supervisors allocated 14.94 mills collected annually in Real Estate Tax to fund the Open Space Fund with 0.688 mills (\$155,535), the Stormwater Fund by 0.5 mills (\$113,035), the EMS Fund by 0.4 mills (90,428), and the Fire & EMS Capital Fund with 1 mil (\$226,069). The allocation of the mills stayed the same in 2025.

*The proposed Budget does not include an increase in Property Taxes*

The 2025 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:

<b>2025 Assessment is \$226,068,860</b>		
	<u>Mils</u>	<u>Tax Revenue</u>
General Fund	6.02	\$1,360,9354
Emergency Services Fund (Fire)	1.155	\$261,110
Emergency Services Fund (EMS)	0.4	\$90,428
Open Space Fund	0.688	\$155,535
Debt Service Fund	5.177	\$1,170,359
Fire & EMS Capital Fund	1.0	\$226,069
Stormwater Fund	<u>0.5</u>	\$113,035
	<b>14.94</b>	<b>\$3,377,471</b>

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.

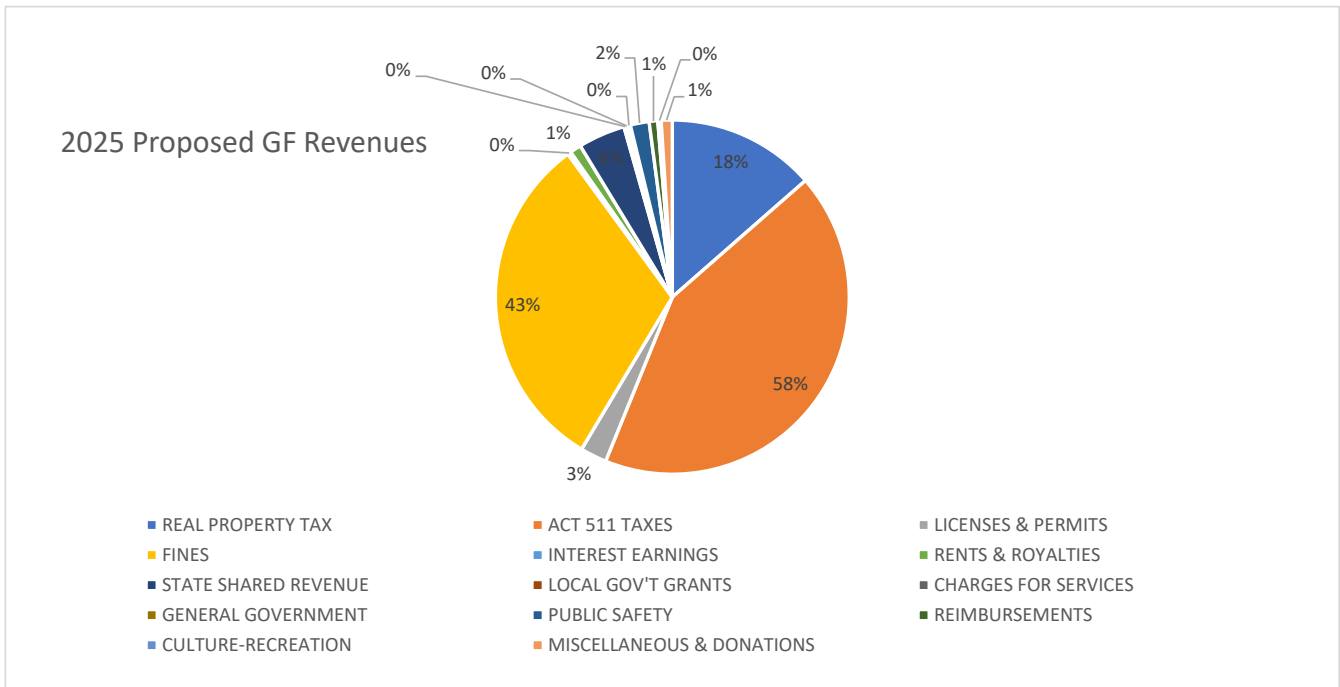
The Township levies a 1.0% earned income tax and shares this tax revenue with the Central Bucks School District (Township gets 0.5% and CBSD gets 0.5%). Act 511 Taxes (Earned Income Tax and Real Estate Transfer Tax) will generate approximately \$4,775,000 in 2025, representing 44% of total revenues in the General Fund. Real Estate Taxes represent another 19% of total revenue at \$1,379,429.

Transfer taxes are a tax on real estate sales within the Township. The tax rate is 2% of the sale price. The 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 (\$107,705), and pension system aid (\$289,412).

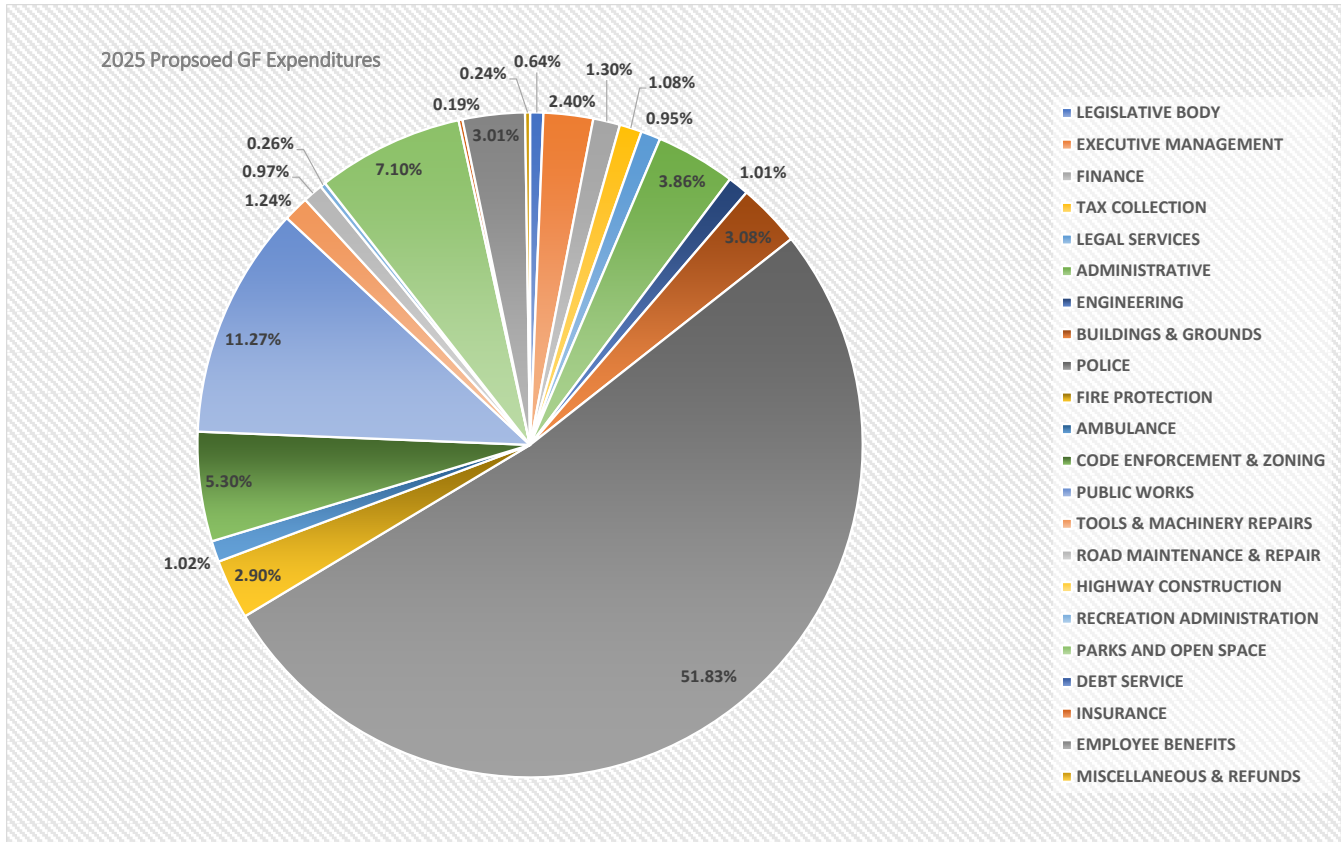
Revenue projections in the budget are based on an analysis of tax collection experience, prior year collection history, projected state shared revenue, and economic trends. The total estimated General Fund revenue for 2024 is \$7,261,068. General Fund Revenue can be located on pages 4-5 of the budget.

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



Proposed General Fund appropriations in 2025 total \$7,582,810. The expense chart below identifies the primary drivers as Administration (3.86%), Parks & Open Space (7.10%), Police (51.83%), and Public Works (11.27%). General Fund expenses can be located on pages 6-10.

The following chart shows the proposed General Fund expenditures used for the operation of the Township government:



Budgeted transfers total \$734,498 and include \$634,448 to the Water Fund for ARPA-approved purchases and capital projects and \$100,000 to the LST Fund for road repairs.

For 2025 projected revenue is \$7,486,472 and expenses before inter-fund transfers is \$7,850,254 resulting in the results from operations being -\$363,782. Therefore, a total of \$363,782 will be used from the Township’s fund balance (reserve funds). Projected expenses after inter-fund transfers are \$8,584,752 providing an ending fund balance of \$3,336,260. 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 2025 Budget reflects the purchase of one (1) patrol vehicle, double oil, and chip for roads to be determined by Public Works Director Bleam.

For 2025 projected revenue is \$581,013 (including a \$100,000 transfer from the General Fund) and projected expenses are \$562,275, providing an ending fund balance of \$18,738.00. The Local Service Tax Fund is located on page 11.

### ***Emergency Services Fund***

1.555 mils are collected annually in property taxes which approximately equals \$350,000. Of the tax money collected 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 mils equally and 0.055 mils is distributed to the DVFC. The remaining 0.4 mils are split between the PPEMS (85%) and CBEMS (15%). The Emergency Service Fund is on page 12.

### ***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. An estimated \$8,312.00 was received in 2024 from developer contributions.

This fund earmarks \$77,800 in expenses for a range of 2025 projects including the installation of trail segments at Curly Hill, pickleball courts at Landis Park, and turf management at Hanusey Community Park. The ending fund balance for 2025 is projected to be \$57,883. The Park and Recreation Fund is on Page 13.

### ***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 2025 from water usage is projected to be \$1,370,373. The total anticipated revenue before inter-fund transfers for 2025 is \$2,413,003. An inter-fund transfer in the amount of \$619,498 from the General Fund is budgeted to be used toward capital projects and purchases. The inter-fund transfer is funds that are dedicated to capital purchases and projects that can be completed using ARPA funds.

The 2025 budget includes capital expenses for engineering for a potential connection from Patriots The starting fund balance is \$742,770. Expenses also reflect \$12,000 for PADEP-mandated PFA testing. Other major expenses include a debt service payment of \$212,000.

For 2025 projected expenses before inter-fund transfers are \$2,314,528 with an ending fund balance of \$841,245. The Water Fund is on pages 14-16.

### ***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 \$155,535.

For 2025 projected revenue is \$156,785. and projected expenses are \$20,000 with an ending fund balance of \$510,506. The Open Space Fund is on page 17.

### ***Debt Service Fund***

5.177 mils are collected annually in property taxes which equals approximately \$1,170,359.

2025 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 2025 equals \$1,258,849. Details on the existing debt service can be located on Schedule D of the Budget Document. The Debt Service Fund is on page 18.

For 2025 projected revenue is \$1,447,529 and projected expenses are \$1,243,234 with an ending fund balance of \$3,178,271.

### ***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 inter-fund transfers. There is no dedicated tax or funding source for capital appropriations.

In 2025, the pedestrian improvement projects along Route 611 in 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. The 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: the loan for the purchase of purchase of a 10-wheel Multi-use Dump Truck (\$443,000).

For 2025 Projected revenue is \$1,101,000, which reflects \$650,000 transferred from the General Fund, projected expenses are \$451,000. The ending fund balance is \$1,432,636. The General Capital Fund is on page 19.

### ***Fire and EMS Capital Equipment Fund***

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

The budget reflects \$64,820 towards the purchase of the PPEMS load and litter system, a CPO, and Lucas Device. \$100,000 for PVFC and \$100,000 for PPVFC to be used towards the purchase of equipment. These expenses are budgeted and conditioned upon the board of supervisors, being presented with equipment proposals for consideration before funds are released. For 2025 projected revenue is \$226,069 and projected expenses are \$264,482. The ending fund balance is \$315,985. The Fire EMS Capital Fund is on page 20.

### ***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. It's anticipated that the final projects will be completed by the end of 2024. The last two projects are the basins at Patriots Ridge and Summer Hill. The cost of MS4 reporting is also paid by the Stormwater Fund.

Revenue from this fund is generated from 0.5 mils and the Stormwater Exemption fee is collected from projects exempt from stormwater management per the Township's ordinance. For 2025, the projected revenue is \$123,500, the projected expenses are \$43,500, and the ending fund balance is \$285,537. The Storm Water Fund is on page 21

### ***State Liquid Fuels Fund***



This fund accounts for the Township's share of Liquid Fuels Tax dollars provided by the Commonwealth of PA for the 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 \$477,770 for 2025. 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 2025 are included in the Major Road Construction line item. 2025 projects include Haring and Meetinghouse Roads.

For 2025 projected revenue is \$477,770 and projected expenses are \$401,079 with an ending fund balance of \$160,591. The Liquid Fuels Fund is on page 22.

### *Community Care Fund*

The Community Care Fund is currently used for the Police Department's "Shop with a Cop" program. Revenue comes from donations made to the shop with a cop program by local businesses and residents.

For 2025 projected revenue is \$25,050 and the projected expenses are \$25,000 with an ending fund balance of \$33,571. The Community Care Fund is on page 23.

### *2025 – 2029 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.

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 throughout 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 assures residents 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 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. The % Year Capital Plan is on page 25.

### *Conclusion*

A review of the proposed 2025 Budget will show that the Township is maintaining municipal services of public works, administration, police, parks and recreation and water services.

The 2025 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 \$1,360,935; 1.555 mills are designated for Emergency Services and equals approximately \$351,537; 0.688 is designated for Open Space and Land Preservation and equals approximately \$155,535; 5.177 mills are designated for Debt Service and equals approximately \$1,170,359; 1.0 mills are designated to the Fire & EMS Capital Fund and equals approximately \$226,069 and the remaining 0.5 mills are designated for the Stormwater Fund and generate approximately \$113,035 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 2025 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,

Stacey Mulholland  
Township Manager

**Plusmtead Township 2025 Budget**

**SUMMARY OF ALL FUNDS**

<u>OPERATING AND CAPITAL FUNDS</u>	BEGINNING	2025 REVENUES	2025 EXPENSES	2025 RESULTS: OPERATIONS	2025	ENDING BALANCE
	BALANCE				INTERFUND TRANSFER	
General Fund	4,483,504	7,437,508	7,898,953	(461,444)	734,498	3,287,561
Local Service Tax Fund	126,513	454,500	562,275	(107,775)	-	18,738
Emergency Services Fund	15,832	356,187	351,538	4,649	-	20,481
Park & Recreation Fund	128,183	7,500	77,800	(70,300)	-	57,883
Water Fund	742,770	2,413,003	2,105,440	307,563	212,170	838,163
Open Space Fund	373,721	156,785	20,000	136,785	-	510,506
Debt Service Fund	2,973,976	1,447,529	1,243,234	204,295	-	3,178,271
GF Capital Fund	1,737,338	451,000	755,702	(304,702)	-	1,432,636
Fire & EMS Capital Fund	352,898	580,467	264,482	(36,913)	-	315,985
Stormwater Fund	205,537	123,500	43,500	80,000	-	285,537
State Liquid Fuels Fund	54,345	477,770	114,000	363,770	-	418,115
Community Care Fund	32,571	26,000	25,000	1,000	-	33,571
<b><i>TOTAL ALL FUNDS</i></b>	<b>\$ 11,227,187</b>	<b>\$ 13,931,748</b>	<b>\$ 13,461,923</b>	<b>\$ 116,928</b>	<b>\$ 946,668</b>	<b>\$10,397,447</b>

**PLUMSTEAD TOWNSHIP  
2025 BUDGET  
GENERAL FUND SUMMARY**

**REVENUES**

	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 YTD	2023 Y.E. Est.	2024 BUDGET	2,024 YTD	2025 PROPOSED
<b>FUND BALANCE FORWARD</b>	\$ 2,890,976	\$ 4,033,546	\$ 5,891,484	\$ 6,567,422	\$ 6,567,422	\$ 6,567,422	7,380,079	4,483,504
<b>CURRENT REVENUES:</b>								
REAL PROPERTY TAX	1,083,812	1,310,502	1,324,972	1,340,235	1,340,235	1,322,000	1,340,235	1,383,429
ACT 511 TAXES	4,682,669	5,075,000	5,122,204	4,343,569	4,376,169	4,775,000	4,343,569	4,775,000
LICENSES & PERMITS	272,241	262,885	252,228	177,248	177,247	250,000	177,248	250,000
FINES	29,661	33,652	36,851	27,587	32,841	32,000	27,587	32,000
INTEREST EARNINGS	6,383	56,021	199,289	189,043	189,043	50,000	189,043	50,000
RENTS & ROYALTIES	102,976	99,584	107,400	97,659	97,659	107,705	97,659	107,705
STATE SHARED REVENUE	344,113	388,689	397,678	438,406	438,406	438,431	438,406	438,431
LOCAL GOV'T GRANTS	780,840	980,143	189,705	65,462	65,462	20,257	65,462	20,257
CHARGES FOR SERVICES	16,809	43,730	17,821	22,062	22,062	14,500	22,062	14,500
GENERAL GOVERNMENT	40,457	59,249	37,064	30,418	30,418	25,900	30,418	25,900
PUBLIC SAFETY	264,985	347,148	258,766	169,162	169,067	175,050	169,162	175,500
REIMBURSEMENTS	122,531	106,355	106,635	82,902	98,408	35,486	82,902	80,000
CULTURE-RECREATION	23,716	40,242	41,945	35,645	33,965	30,750	35,645	30,750
MISCELLANEOUS & DONATIONS	104,896	140,852	124,168	106,886	106,723	103,000	25,850	103,000
INTERFUND TRANSFERS	-	-	-	-	-	-	-	-
<b>TOTAL CURRENT REVENUE</b>	<b>\$ 7,876,088</b>	<b>\$ 8,944,055</b>	<b>\$ 8,216,725</b>	<b>\$ 7,126,284</b>	<b>\$ 7,177,705</b>	<b>\$ 7,380,079</b>	<b>7,045,248</b>	<b>\$ 7,486,472.00</b>
<b>AVAILABLE FOR APPROPRIATION</b>	<b>\$ 10,767,064</b>	<b>\$ 12,977,601</b>	<b>\$ 14,108,208</b>	<b>\$ 13,693,706</b>	<b>\$ 13,745,128</b>	<b>\$ 11,921,012</b>	<b>13,693,706</b>	<b>\$11,920,212</b>

**PLUMSTEAD TOWNSHIP  
2025 BUDGET  
GENERAL FUND SUMMARY**

**EXPENDITURES**

	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 YTD	2024 BUDGET	2024 YTD	2025 PROPOSED
<i>CURRENT EXPENDITURES:</i>							
LEGISLATIVE BODY	35,066	34,921	58,818	39,908	50,599	48,749	50,599
EXECUTIVE MANAGEMENT	98,084	133,190	166,763	172,219	186,657	172,219	194,131
FINANCE	168,698	176,766	84,038	74,818	76,941	74,818	107,224
TAX COLLECTION	90,234	69,586	76,886	65,099	84,536	65,099	85,393
LEGAL SERVICES	55,672	66,690	38,634	43,818	75,000	43,818	75,000
ADMINISTRATIVE	237,304	273,161	266,938	227,801	305,139	227,801	305,139
ENGINEERING	33,382	49,047	51,480	52,710	80,000	52,710	80,000
BUILDINGS & GROUNDS	157,860	180,351	154,090	161,327	263,600	161,327	242,000
POLICE	3,663,501	3,508,930	3,695,177	3,298,442	3,940,052	3,298,442	4,069,233
FIRE PROTECTION	275,401	214,745	220,371	32,285	244,416	32,285	230,707
AMBULANCE	2,105	31,070	72,468	90,883	100,607	90,883	80,056
CODE ENFORCEMENT & ZONING	326,942	365,652	369,075	365,194	385,772	365,194	418,236
PUBLIC WORKS	709,835	791,420	811,742	725,794	854,266	725,794	884,975
TOOLS & MACHINERY REPAIRS	148,164	98,069	70,834	93,680	87,500	93,680	97,500
ROAD MAINTENANCE & REPAIR	148,019	141,645	93,054	102,099	76,500	102,099	76,500
HIGHWAY CONSTRUCTION	-	-	-	-	-	-	-
RECREATION ADMINISTRATION	5,152	15,020	13,723	14,261	21,000	14,261	21,000
PARKS AND OPEN SPACE	340,223	327,655	411,341	352,972	515,543	352,972	561,775
DEBT SERVICE	28,996	28,997	28,996	-	-	-	-
INSURANCE	9,401	9,782	15,273	10,630	14,173	19,630	14,708
EMPLOYEE BENEFITS	173,781	186,743	183,562	209,134	211,579	209,134	236,579
MISCELLANEOUS & REFUNDS	699	13,091	9,977	11,266	98	11,598	19,500
<b>TOTAL EXPENDITURES BEFORE TRANSFERS</b>	<b>\$ 6,708,518</b>	<b>\$ 6,716,532</b>	<b>\$ 6,893,241</b>	<b>\$ 6,144,338</b>	<b>\$ 7,573,978</b>		<b>7,850,255</b>
<b>RESULTS FROM OPERATIONS</b>	<b>\$ 1,167,570</b>	<b>\$ 2,227,523</b>	<b>\$ 1,323,484</b>	<b>\$ 981,946</b>	<b>\$ (426,416)</b>		<b>-412,746</b>
<b>INTERFUND TRANSFERS</b>	<b>25,000</b>	<b>369,586</b>	<b>647,545</b>	<b>1,493,940</b>	<b>1,519,131</b>		<b>734,498</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 6,733,518</b>	<b>\$ 7,086,118</b>	<b>\$ 7,540,786</b>	<b>\$ 7,638,278</b>	<b>\$ 9,111,631</b>		<b>8,584,752</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 4,033,546</b>	<b>\$ 5,891,484</b>	<b>\$ 6,567,422</b>	<b>\$ 6,055,428</b>	<b>\$ 4,716,859</b>		<b>3,287,561</b>

**PLUMSTEAD TOWNSHIP  
2025 BUDGET  
GENERAL FUND**

<u>ACCOUNT</u>		<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024 Budget</u>	<u>2024 YTD</u>	<u>2024 YE Est</u>	<u>2025</u>	<u>SCH</u>
<u>NUMBER</u>	<u>DESCRIPTION</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>YTD</u>	<u>Y.E. Est.</u>	<u>PROPOSED</u>	
<b>FUND BALANCE</b>									
	Est. Fund Balance Forward	\$ 2,890,976	\$ 4,033,546	\$ 5,891,484	\$ 6,567,422	\$ 6,567,422	\$ 6,567,422	\$ 4,483,504	
<b>REVENUES</b>									
<b>REAL PROPERTY TAX</b>									
301-100	RE Taxes - Current Yr (6.02 mils)	1,071,693	1,288,129	1,303,432	1,322,000	1,320,523	1,320,523	1,360,429	
301-200	RE Taxes - Prior Year	10	4,773	5,924	-	5,607	5,607	5,000	
301-400	RE Taxes - Delinquent Tax Claims	12,110	17,599	15,616	-	14,105	14,105	14,000	
		<u>\$ 1,083,812</u>	<u>\$ 1,310,502</u>	<u>\$ 1,324,972</u>	<u>\$ 1,322,000</u>	<u>\$ 1,340,235</u>	<u>\$ 1,340,235</u>	<u>\$ 1,379,429</u>	
<b>ACT 511 TAXES</b>									
310-100	Real Estate Transfer Taxes	731,067	864,799	731,878	500,000	639,176	639,176	575,000	
310-210	Earned Income Taxes	2,941,870	3,021,201	3,043,522	4,200,000	2,394,922	2,394,922	4,200,000	
310-310	Earned Income Taxes (Prior Year)	1,009,731	1,189,000	1,346,804	-	1,309,471	1,342,071	-	
		<u>\$ 4,682,669</u>	<u>\$ 5,075,000</u>	<u>\$ 5,122,204</u>	<u>\$ 4,700,000</u>	<u>\$ 4,343,569</u>	<u>\$ 4,376,169</u>	<u>\$ 4,775,000</u>	
<b>LICENSES AND PERMITS</b>									
321-800	Cable Television Franchise Fees	272,241	262,885	252,228	250,000	177,248	177,247	250,000	
		<u>\$ 272,241</u>	<u>\$ 262,885</u>	<u>\$ 252,228</u>	<u>\$ 250,000</u>	<u>\$ 177,248</u>	<u>\$ 177,247</u>	<u>\$ 250,000</u>	
<b>FINES</b>									
331-100	Court Fines	8,280	4,577	7,897	8,000	5,992	8,000	8,000	
331-110	Vehicle Code Violations	21,381	29,076	28,954	20,000	21,595	24,841	24,000	
		<u>\$ 29,661</u>	<u>\$ 33,652</u>	<u>\$ 36,851</u>	<u>\$ 28,000</u>	<u>\$ 27,587</u>	<u>\$ 32,841</u>	<u>\$ 32,000</u>	
<b>INTEREST EARNINGS</b>									
341-100	Interest Earnings	6,383	56,021	199,289	50,000	189,043	189,043	50,000	
		<u>\$ 6,383</u>	<u>\$ 56,021</u>	<u>\$ 199,289</u>	<u>\$ 50,000</u>	<u>\$ 189,043</u>	<u>\$ 189,043</u>	<u>\$ 50,000</u>	
<b>RENTS &amp; ROYALTIES</b>									
342-100	Cell Tower Rent	79,936	76,429	82,905	79,801	75,129	75,129	82,905	
342-100	Building Rentals	23,040	23,155	24,495	20,000	22,530	22,530	24,800	
		<u>\$ 102,976</u>	<u>\$ 99,584</u>	<u>\$ 107,400</u>	<u>\$ 99,801</u>	<u>\$ 97,659</u>	<u>\$ 97,659</u>	<u>\$ 107,705</u>	
<b>STATE SHARED REVENUE &amp; ENTITLEMENTS</b>									
355-010	Public Utility Realty Tax	-	14,914	7,732	7,732	8,307	8,307	7,732	
355-040	Alcoholic Beverage Licenses	3,000	-	4,200	4,200	3,600	3,600	4,200	
355-050	Pension System State Aid	235,067	238,301	250,599	250,599	289,412	289,412	289,412	
355-990	Foreign Fire Insurance Tax	106,046	135,474	135,146	135,146	137,087	137,087	137,087	
		<u>\$ 344,113</u>	<u>\$ 388,689</u>	<u>\$ 397,678</u>	<u>\$ 397,677</u>	<u>\$ 438,406</u>	<u>\$ 438,406</u>	<u>\$ 438,431</u>	
<b>LOCAL GOVERNMENT GRANTS</b>									
357-400	FEMA Reimb (Trop Storm IDA)	-	197,014	62,865	-	12,994	12,994	-	
357-500	Recycling Grant	22,878	20,374	19,456	19,456	20,257	20,257	20,257	
357-600	ARPA Funds	757,962	762,755	-	-	-	-	-	
357-700	PCCD Grants	-	-	107,384	32,211	32,211	32,211	-	
		<u>\$ 780,840</u>	<u>\$ 980,143</u>	<u>\$ 189,705</u>	<u>\$ 51,667</u>	<u>\$ 65,462</u>	<u>\$ 65,462</u>	<u>\$ 20,257</u>	
<b>CHARGES FOR SERVICES</b>									
360-100	PW Labor & Materials	3,650	20,815	2,180	-	10,399	10,399	2,500	
360-300	Escrow Admin Fees	13,159	22,915	15,641	12,000	11,663	11,663	12,000	
		<u>\$ 16,809</u>	<u>\$ 43,730</u>	<u>\$ 17,821</u>	<u>\$ 12,000</u>	<u>\$ 22,062</u>	<u>\$ 22,062</u>	<u>\$ 14,500</u>	
<b>GENERAL GOVERNMENT</b>									
361-110	Copies	432	289	288	100	418	418	300	
361-210	Tenant Registration	4,585	3,480	5,630	4,000	5,310	5,310	4,000	
361-310	S.D. & L.D. Plan Fees	6,700	10,800	6,000	5,000	4,350	4,350	5,000	
361-325	Stormwater Mgmt Review Fees	2,350	2,000	1,000	1,500	1,500	1,500	1,500	
361-330	Zoning Permits	20,490	32,080	17,846	12,000	15,740	15,740	12,000	
361-340	Zoning Hearing Board Fees	5,900	10,600	6,300	3,000	3,100	3,100	3,100	
		<u>\$ 40,457</u>	<u>\$ 59,249</u>	<u>\$ 37,064</u>	<u>\$ 25,600</u>	<u>\$ 30,418</u>	<u>\$ 30,418</u>	<u>\$ 25,900</u>	
<b>PUBLIC SAFETY</b>									
362-020	Overtime Reimbursement	51,663	26,012	37,127	15,000	17,277	17,277	15,000	
362-110	Police Reports	4,705	4,987	4,160	3,500	3,540	3,540	3,500	
362-130	Security Alarm Monitoring Fees	195	120	90	100	60	60	100	
362-140	Solicitation Permits	350	50	550	50	255	255	50	
362-150	Large Event Permits	50	150	200	100	450	450	100	
362-220	Fire Prevention Permits	18,660	44,622	39,654	34,500	39,221	39,221	34,500	

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

**PLUMSTEAD TOWNSHIP  
2025 BUDGET  
GENERAL FUND**

<u>ACCOUNT</u>		<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024 Budget</u>	<u>2024 YTD</u>	<u>2024 YE Est</u>	<u>2025</u>	<u>SCH</u>
<u>NUMBER</u>	<u>DESCRIPTION</u>	<u>ACTUAL</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	150	250	50	50	250	
362-410	Building Permit Fee	115,550	141,198	95,304	75,000	51,789	51,789	75,000	
362-415	U.C.C. State Fee	2,654	3,568	3,736	2,000	2,343	2,343	2,000	
362-420	Electric Permit Fee	10,935	14,245	9,945	7,000	5,865	5,865	7,000	
362-430	Plumbing Permit Fee	9,570	17,510	10,840	5,000	4,050	4,050	5,000	
362-440	Sewage Permit Fee	500	15,750	2,000	1,000	375	375	1,000	
362-445	Planning Module Review Fee	-	250	-	-	-	-	-	
362-450	Use & Occupancy Permit Fee	17,775	15,175	10,650	9,000	11,775	11,775	9,000	
362-460	Mechanical Permit Fee	9,244	29,658	14,541	6,500	8,092	8,092	6,500	
362-461	Tank Removal/Installation Fee	1,125	675	100	550	250	550	550	
362-470	Well Permit Fee	1,900	2,950	1,800	1,000	250	1,000	1,000	
362-480	Sign Permit Fee	6,610	11,764	5,845	5,500	5,495	5,500	5,500	
362-490	Demolition Permit Fee	1,625	1,925	1,325	1,000	1,875	1,875	1,000	
362-510	Driveway & Pole Permit Fee	9,050	12,950	16,650	4,000	12,300	12,300	4,000	
362-530	Residential Rental Inspection Fee	2,550	3,250	4,100	2,700	3,850	2,700	4,000	
		<b>\$ 264,985</b>	<b>\$ 347,148</b>	<b>\$ 258,766</b>	<b>\$ 173,750</b>	<b>\$ 169,162</b>	<b>\$ 169,067</b>	<b>\$ 175,050</b>	
<b>REIMBURSEMENTS</b>									
365-500	Medical Insurance Premium	15,144	14,740	14,778	16,567	15,614	15,614	19,980	A
365-600	DVWCT Dividends	15,189	7,606	7,681	7,606	-	7,606	7,606	
365-700	DVPLT Dividends	6,640	7,900	3,761	7,900	-	7,900	7,900	
365-800	Insurance Reimb. & Grants	85,558	76,109	80,415	-	67,288	67,288	-	
		<b>\$ 122,531</b>	<b>\$ 106,355</b>	<b>\$ 106,635</b>	<b>\$ 32,073</b>	<b>\$ 82,902</b>	<b>\$ 98,408</b>	<b>\$ 35,486</b>	
<b>CULTURE - RECREATION REVENUE</b>									
367-100	Summer Camp Fees	-	5,775	4,125	5,000	4,825	4,825	5,000	
367-200	Discount Ticket Sales	685	3,032	2,430	2,500	1,272	1,272	750	
367-400	Park & Rec Advertising	600	200	-	-	-	-	-	
367-500	Park & Rec Events/Programs	3,674	10,197	9,889	5,000	6,680	5,000	5,000	
367-800	Field Use Fees	18,757	21,038	25,501	15,000	22,868	22,868	20,000	
		<b>\$ 23,716</b>	<b>\$ 40,242</b>	<b>\$ 41,945</b>	<b>\$ 27,500</b>	<b>\$ 35,645</b>	<b>\$ 33,965</b>	<b>\$ 30,750</b>	
<b>MISCELLANEOUS REVENUE</b>									
380-100	Fees in Lieu of	36,226	-	-	-	-	-	-	
380-200	Forfeited Escrows	-	-	-	-	-	-	-	
380-300	Fuel Reimbursement	39,104	126,233	89,754	90,000	65,748	65,748	90,000	
380-400	Escrow Clearing	-	-	-	-	163	-	-	
380-500	Lock Box Donations	720	-	-	-	-	-	-	
380-600	Miscellaneous Revenue	6,921	14,032	15,007	1,000	13,525	13,525	13,000	
380-700	EAC Donations	-	-	6,100	-	-	-	-	
		<b>\$ 82,971</b>	<b>\$ 140,264</b>	<b>\$ 110,861</b>	<b>\$ 91,000</b>	<b>\$ 79,436</b>	<b>\$ 79,273</b>	<b>\$ 103,000</b>	
<b>DONATIONS</b>									
387-300	Historic Advisory Donations	50	88	5	-	-	-	-	
387-400	Donations from Private Sources	21,770	500	13,302	-	25,850	25,850	-	
		<b>\$ 21,820</b>	<b>\$ 588</b>	<b>\$ 13,307</b>	<b>\$ -</b>	<b>\$ 25,850</b>	<b>\$ 25,850</b>	<b>\$ -</b>	
<b>SALE OF FIXED ASSETS</b>									
391-100	Sales of General Fixed Assets	105	-	-	-	1,600	1,600	-	
		<b>\$ 105</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,600</b>	<b>\$ 1,600</b>	<b>\$ -</b>	
<b>TOTAL CURRENT REVENUE</b>		<b>\$ 7,876,088</b>	<b>\$ 8,944,055</b>	<b>\$ 8,216,725</b>	<b>\$ 7,261,068</b>	<b>\$ 7,126,284</b>	<b>\$ 7,177,705</b>	<b>\$ 7,437,508</b>	
<b>TOTAL AVAILABLE FOR APPROPRIATION</b>		<b>\$ 10,767,064</b>	<b>\$ 12,977,601</b>	<b>\$ 14,108,208</b>	<b>\$ 13,828,490</b>	<b>\$ 13,693,706</b>	<b>\$ 13,745,128</b>	<b>\$ 11,921,012</b>	

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

**PLUMSTEAD TOWNSHIP  
2025 BUDGET  
GENERAL FUND**

<u>ACCOUNT</u>		<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024 Budget</u>	<u>2024 YTD</u>	<u>2024 YE Est</u>	<u>2025</u>	<u>SCH</u>
<u>NUMBER</u>	<u>DESCRIPTION</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>YTD</u>	<u>Y.E. Est.</u>	<u>PROPOSED</u>	
<b>EXPENDITURES</b>									
<b>LEGISLATIVE BODY</b>									
400-113	Salaries - Elected Officials	13,650	13,000	13,000	16,250	13,542	16,250	16,250	
400-161	SS/Medicare	995	995	995	1,243	1,036	1,243	1,243	
400-350	Insurance - Liability	14,276	14,828	25,586	22,006	16,504	22,006	22,856	C
400-353	Insurance - Bond	750	-	-	750	-	-	750	
400-420	Dues, Subscrip & Memberships	3,703	4,249	4,604	5,000	6,264	6,264	6,000	
400-460	Meetings & Conferences	1,692	1,850	2,557	3,500	2,562	2,562	3,500	
400-700	Capital Purchases	-	-	-	-	-	-	-	
400-750	Minor Equipment	-	-	12,076	-	-	-	-	
		<b>\$ 35,066</b>	<b>\$ 34,921</b>	<b>\$ 58,818</b>	<b>\$ 48,749</b>	<b>\$ 39,908</b>	<b>\$ 48,325</b>	<b>\$ 50,599</b>	
<b>EXECUTIVE ADMINISTRATION</b>									
401-120	Salary - Township Manager	82,096	112,120	143,000	157,300	143,179	157,300	145,000	
401-151	Life, AD&D, STD & LTD	442	466	757	767	513	767	767	
401-155	Vision Reimbursement	250	250	-	250	-	250	750	
401-156	Medical, Dental & Rx Insurance	3,403	4,993	4,654	8,057	13,050	8,057	27,272	A
401-161	SS/Medicare	5,991	8,543	10,904	12,033	10,909	12,033	11,093	
401-330	Transportation	1,568	1,580	1,743	1,500	1,125	1,500	1,500	
401-350	Insurance - Bond	-	750	750	750	-	750	750	
401-420	Dues, Subscrip & Memberships	1,952	1,929	936	2,000	750	2,000	3,000	
401-460	Meetings & Conferences	543	2,560	4,019	4,000	2,693	4,000	4,000	
401-750	Minor Equipment	1,839	-	-	-	-	-	-	
		<b>\$ 98,084</b>	<b>\$ 133,190</b>	<b>\$ 166,763</b>	<b>\$ 186,657</b>	<b>\$ 172,219</b>	<b>\$ 186,657</b>	<b>\$ 194,131</b>	
<b>FINANCE</b>									
402-140	Salaries	90,401	84,479	36,414	32,452	26,707	31,054	33,750	
402-151	Life, AD&D, STD & LTD	751	803	642	642	535	642	642	
402-155	Vision Reimbursement	301	-	438	500	215	500	500	
402-156	Medical, Dental & Rx Insurance	29,215	22,649	6,018	7,214	6,510	7,214	8,250	A
402-161	SS/Medicare	6,446	8,153	5,086	2,483	4,030	2,483	2,582	
402-310	Payroll Services Fee	8,514	8,710	3,577	3,000	2,950	3,000	3,000	
402-311	Auditors	15,920	15,720	16,620	14,400	17,200	17,200	18,000	
	Bee Bergval Finance Consultant							20,000	
402-316	Credit Card Fees	-	674	620	600	547	600	600	
402-318	Quarterly Excise Tax Return	269	273	273	300	274	274	300	
402-350	Insurance - Bond	1,500	1,500	750	750	2,250	750	1,500	
402-450	Contracted Finance Services	15,690	32,400	13,600	13,600	13,600	13,600	17,100	
402-470	Training	-	300	-	500	-	500	500	
402-750	Minor Equipment	(309)	1,106	-	500	-	500	500	
		<b>\$ 168,698</b>	<b>\$ 176,766</b>	<b>\$ 84,038</b>	<b>\$ 76,941</b>	<b>\$ 74,818</b>	<b>\$ 78,316</b>	<b>\$ 107,224</b>	
<b>TAX COLLECTION</b>									
403-110	Salary - Elected Tax Collector	17,368	18,075	17,580	17,670	15,171	17,670	17,955	
403-115	Commission - EIT Collection	69,927	46,500	55,705	63,000	46,410	63,000	63,000	
403-116	Tax Collection Committee	-	-	-	164	-	164	164	
403-161	SS/Medicare	1,246	1,383	1,345	1,352	1,161	1,352	1,374	
403-325	Postage & Printing	1,534	1,964	1,915	2,000	2,017	2,017	2,500	
403-350	Insurance - Bond	-	1,409	-	-	-	-	-	
403-420	Dues & Memberships	-	80	100	100	100	100	100	
403-460	Meetings & Conferences	160	175	240	250	240	250	300	
		<b>\$ 90,234</b>	<b>\$ 69,586</b>	<b>\$ 76,886</b>	<b>\$ 84,536</b>	<b>\$ 65,099</b>	<b>\$ 84,552</b>	<b>\$ 85,393</b>	
<b>SOLICITOR</b>									
404-310	Professional Services	55,672	66,690	38,634	75,000	43,818	48,805	75,000	
		<b>\$ 55,672</b>	<b>\$ 66,690</b>	<b>\$ 38,634</b>	<b>\$ 75,000</b>	<b>\$ 43,818</b>	<b>\$ 48,805</b>	<b>\$ 75,000</b>	



**PLUMSTEAD TOWNSHIP  
2025 BUDGET  
GENERAL FUND**

<u>ACCOUNT</u>		<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024 Budget</u>	<u>2024 YTD</u>	<u>2024 YE Est</u>	<u>2025</u>	<u>SCH</u>
<u>NUMBER</u>	<u>DESCRIPTION</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>YTD</u>	<u>Y.E. Est.</u>	<u>PROPOSED</u>	
<b>ADMINISTRATION</b>									
405-140	Salaries	124,758	126,881	121,223	124,204	95,891	124,204	126,973	
405-145	Overtime	-	5,557	2,182	5,000	498	5,000	5,000	
405-151	Life, AD&D, STD & LTD	830	860	1,118	667	852	667	1,174	
405-155	Vision Reimbursement	914	858	490	750	398	750	750	
405-156	Medical, Dental & Rx Insurance	25,880	29,581	25,706	52,875	24,840	52,875	42,696	A
405-161	SS/Medicare	9,122	9,969	9,308	9,884	7,271	9,884	10,096	
405-210	Office Supplies	6,800	9,518	9,435	10,000	7,274	10,000	10,000	
405-250	Service Contracts	4,713	6,318	4,832	9,000	1,891	9,000	9,000	
405-316	Public Information	7,661	7,897	8,620	9,300	7,835	9,300	9,300	
405-325	Postage	7,991	4,000	5,046	6,000	8,011	7,500	7,500	
405-329	Telecommunications	7,733	6,462	6,255	9,000	6,902	9,000	9,000	
405-330	Mileage Reimbursement	31	18	218	50	56	50	50	
405-341	Advertising/Printing	10,260	7,180	10,056	10,000	6,649	10,000	10,000	
405-420	Dues, Subscripts & Memberships	528	378	2,051	1,000	1,658	1,000	1,000	
405-450	Contracted Services	18,126	43,753	48,773	40,000	41,425	40,000	40,000	
405-460	Meetings & Conferences	185	1,901	541	3,000	-	3,000	3,000	
405-700	Capital Expense	-	-	4,608	10,000	10,000	10,000	10,000	
405-750	Minor Equipment	918	-	-	-	-	-	2,500	
405-800	General Expenses	10,854	12,031	6,477	7,100	6,350	7,100	7,100	
		<b>\$ 237,304</b>	<b>\$ 273,161</b>	<b>\$ 266,938</b>	<b>\$ 307,830</b>	<b>\$ 227,801</b>	<b>\$ 309,330</b>	<b>\$ 305,139</b>	
<b>ENGINEERING SERVICES</b>									
408-313	Professional Services-Engineering	30,215	47,011	25,660	55,000	44,427	55,000	55,000	
408-451	Professional Services - Planning	3,167	2,036	25,820	30,580	8,283	30,580	25,000	
		<b>\$ 33,382</b>	<b>\$ 49,047</b>	<b>\$ 51,480</b>	<b>\$ 85,580</b>	<b>\$ 52,710</b>	<b>\$ 85,580</b>	<b>\$ 80,000</b>	
<b>BUILDINGS &amp; GROUNDS</b>									
409-230	Utilities - Heating Fuel	5,560	5,656	4,125	8,000	5,770	8,000	8,000	
409-361	Utilities - Electric	16,777	18,882	22,931	25,000	19,499	25,000	25,000	
409-364	Utilities - Sewer	1,434	1,447	1,606	1,500	1,239	1,500	1,500	
409-370	Repairs & Maintenance	60,530	41,473	20,765	33,000	32,132	33,000	33,500	
409-430	Real Estate Taxes	6,071	6,140	6,366	6,500	6,595	6,800	7,000	
409-450	Contracted Services	25,755	36,343	76,911	75,000	48,970	75,000	75,000	
409-700	Capital Expense	41,733	70,411	21,386	114,600	47,122	114,600	92,000	
		<b>\$ 157,860</b>	<b>\$ 180,351</b>	<b>\$ 154,090</b>	<b>\$ 263,600</b>	<b>\$ 161,327</b>	<b>\$ 263,900</b>	<b>\$ 242,000</b>	
<b>PUBLIC SAFETY (POLICE)</b>									
410-120	Salaries - Dept. Heads	251,893	259,511	287,602	292,909	248,289	278,961	304,625	
410-130	Salaries - Full Time Officers	1,400,115	1,435,982	1,433,060	1,536,452	1,297,673	1,524,565	1,700,705	
410-134	Police Holiday Pay	83,465	78,229	79,197	84,432	74,206	74,206	92,554	
410-137	Education Incentive	55,322	60,031	64,677	71,511	56,787	69,529	105,625	
410-140	Salaries - Clerical Staff	89,127	90,466	93,772	107,098	90,622	107,098	99,731	
410-141	Salaries - PT Crossing Guard	6,319	5,966	5,396	6,650	5,168	6,650	6,650	
410-151	Life, AD&D, STD & LTD	10,686	12,510	14,193	14,371	11,893	14,371	16,007	
410-155	Vision Reimbursement	2,339	2,774	750	3,500	111	3,500	3,500	
410-156	Medical, Dental & Rx Insurance	376,676	397,099	391,057	459,814	301,956	459,814	385,529	A
410-157	Co-Pay Reimbursement	50,728	25,325	22,955	24,500	18,805	18,805	-	
410-160	Uniform Pension (MMO)	470,539	134,121	157,820	344,023	263,467	344,023	364,080	
410-161	SS/Medicare	161,288	172,271	173,484	156,125	158,710	174,181	189,763	
410-163	Officers Post Retirement	16,000	59,293	42,110	17,000	27,000	27,000	31,500	
410-179	Vacation Sell Back	27,721	29,945	5,118	65,000	5,374	65,000	65,000	
410-182	Longevity	44,000	44,900	37,700	47,850	39,450	42,200	35,950	
410-183	Overtime	230,023	302,023	291,349	250,000	254,213	250,000	250,000	
410-191	Uniform Maintenance Allowance	13,200	15,008	14,483	13,900	13,308	13,900	13,600	
410-207	Community Policing Supplies	447	978	1,804	2,500	1,432	2,500	3,800	
410-221	Firearms & Supplies	-	4,981	14,023	19,000	14,774	19,000	16,400	
410-222	Medical Equipment	9,313	523	1,596	500	416	500	500	
410-223	Investigative Expense	1,921	3,782	12,222	5,000	3,123	5,000	5,000	
410-231	Fuel	34,352	47,779	43,991	35,000	33,360	35,000	37,500	

**PLUMSTEAD TOWNSHIP  
2025 BUDGET  
GENERAL FUND**

<u>ACCOUNT</u>		<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024 Budget</u>	<u>2024 YTD</u>	<u>2024 YE Est</u>	<u>2025</u>	<u>SCH</u>
<u>NUMBER</u>	<u>DESCRIPTION</u>	<u>ACTUAL</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	17,397	20,000	27,411	20,000	22,000	
410-250	Vehicle R&M	42,557	21,530	34,367	22,000	14,380	22,000	22,000	
410-314	Legal Services	928	6,687	25,382	20,000	32,105	20,000	20,000	
410-329	Telecommunications	15,741	19,893	19,185	17,500	18,005	17,500	20,000	
410-351	Property and Liability Insurance	27,736	29,561	45,822	42,753	32,065	42,753	44,404	C
410-354	Workers Compensation Insurance	62,766	67,608	72,493	57,720	43,290	57,720	61,463	B
410-420	Dues, Subscrip& Memberships	11,185	13,505	18,314	15,309	11,772	15,309	15,459	
410-450	Contracted Services	34,176	50,104	59,191	55,000	45,794	55,000	47,500	
410-470	Training & Education	11,623	12,296	16,927	20,000	15,710	20,000	20,000	
410-480	Operating Equipment & Supplies	69,760	12,606	7,670	15,000	9,601	15,000	15,000	
410-482	Computer Software	14,330	26,627	19,268	26,850	24,958	26,850	28,100	
410-483	Accreditation	21,000	18,000	12,500	6,500	6,500	6,500	6,500	
410-700	Capital Expense	-	-	144,877	38,985	79,261	38,985	32,485	
410-750	Minor Equipment	-	28,656	12,542	21,000	16,702	21,000	30,000	
410-800	General Expenses	-	198	885	4,300	750	4,300	5,000	
		<b>\$ 3,663,501</b>	<b>\$ 3,508,930</b>	<b>\$ 3,695,177</b>	<b>\$ 3,940,052</b>	<b>\$ 3,298,442</b>	<b>\$ 3,918,720</b>	<b>\$ 4,117,931</b>	
<b>FIRE PROTECTION</b>									
411-150	Stipend for Volunteers	39,000	20,500	42,655	46,500	16,320	46,500	46,500	
411-231	Fuel	79,419	15,069	20,365	20,000	14,965	21,299	20,000	
411-354	Workers Compensation Insurance	30,649	23,416	21,299	35,942	1,000	21,299	27,120	
411-540	Capital Expense	20,286	20,286	906	6,500	-	-	-	
411-541	Foreign Fire Insurance Tax	106,046	135,474	135,146	135,474	-	137,087	137,087	
		<b>\$ 275,401</b>	<b>\$ 214,745</b>	<b>\$ 220,371</b>	<b>\$ 244,416</b>	<b>\$ 32,285</b>	<b>\$ 226,185</b>	<b>\$ 230,707</b>	
<b>AMBULANCE RESCUE</b>									
412-130	Stipend for Volunteers	1,500	1,500	1,500	1,500	1,000	1,500	1,500	
412-131	COVID Donation	-	14,051	14,051	14,051	14,051	14,051	-	
412-231	Fuel	-	14,867	11,224	18,000	9,525	18,000	18,000	
412-354	Workers Compensation Insurance	605	652	693	556	417	556	556	B
412-700	Salary Contribution	-	-	45,000	60,000	60,000	60,000	60,000	
412-800	Minor Equipment	-	-	-	6,500	5,890	6,500	-	
		<b>\$ 2,105</b>	<b>\$ 31,070</b>	<b>\$ 72,468</b>	<b>\$ 100,607</b>	<b>\$ 90,883</b>	<b>\$ 100,607</b>	<b>\$ 80,056</b>	
<b>CODE ENFORCEMENT &amp; ZONING</b>									
413-140	Salaries - Clerical Staff	61,376	105,123	123,356	86,221	76,422	88,360	89,041	
413-141	Salary - Assist. Mgr/Zoning Ofc.	-	-	-	80,000	67,776	80,000	85,000	
413-151	Life, AD&D, STD & LTD	398	728	958	1,092	910	1,092	1,092	
413-155	Vision Reimbursement	-	-	415	750	-	750	750	
413-156	Medical, Dental & Rx Insurance	23,232	14,585	9,274	16,113	17,826	16,113	16,891	A
413-161	SS/Medicare	4,344	7,955	9,372	6,596	10,969	6,760	6,812	
413-220	Operating Supplies	33	-	-	-	31	31	500	
413-221	Code/FM Uniform	-	-	-	-	-	-	400	
410-250	Vehicle R&M	-	-	-	-	-	4,100	2,000	
413-314	Legal Fees (ZHB/Zoning/Code)	38,646	52,416	34,109	30,000	53,501	50,000	50,000	
413-316	Stenographer - ZHB	2,286	2,746	1,665	2,000	2,023	2,000	2,500	
413-342	Printing	252	247	65	500	62	250	250	
413-390	UCC Fee - Remittance	1,548	1,908	1,571	3,000	1,557	1,557	3,000	
413-420	Dues, Subscrip& Memberships	145	814	1,295	1,500	3,358	3,358	1,500	
413-450	Contracted Services	193,161	177,945	184,659	155,000	129,066	155,000	155,000	
413-470	Training	170	715	133	1,000	25	1,000	1,000	
413-750	Minor Equipment	1,351	470	2,203	2,000	1,667	1,667	2,500	
		<b>\$ 326,942</b>	<b>\$ 365,652</b>	<b>\$ 369,075</b>	<b>\$ 385,772</b>	<b>\$ 365,194</b>	<b>\$ 412,038</b>	<b>\$ 418,236</b>	
<b>PUBLIC WORKS</b>									
430-120	Salaries - PW Director	83,322	85,517	89,482	93,508	79,122	93,508	96,781	
430-140	Salaries - Full Time Staff	341,760	344,180	345,668	358,378	332,475	358,378	371,051	
430-141	Salaries - PT Laborer	11,230	15,480	14,464	19,500	10,569	19,500	20,500	
430-151	Life, AD&D, STD & LTD	2,998	3,112	4,919	4,938	4,123	4,938	4,967	
430-155	Vision Reimbursement	1,189	1,697	1,151	2,500	530	2,500	2,500	
430-156	Medical, Dental & Rx Insurance	90,387	95,307	95,219	132,792	102,959	132,792	140,084	A
430-161	SS/Medicare	37,364	37,065	36,609	36,061	34,625	36,061	38,887	
430-231	Fuel - Gasoline	10,383	11,920	12,090	15,000	9,895	15,000	15,000	
430-232	Fuel - Diesel	22,509	29,518	23,102	25,000	20,348	25,000	25,000	

**PLUMSTEAD TOWNSHIP  
2025 BUDGET  
GENERAL FUND**

<u>ACCOUNT</u>		<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024 Budget</u>	<u>2024 YTD</u>	<u>2024 YE Est</u>	<u>2025</u>	<u>SCH</u>
<u>NUMBER</u>	<u>DESCRIPTION</u>	<u>ACTUAL</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	73,935	75,000	54,312	75,000	75,000	
430-238	Clothing & Uniforms	9,033	7,807	6,463	9,000	8,478	9,000	11,000	
430-325	Postage	120	162	42	250	34	250	250	
430-329	Telecommunications	7,871	7,163	8,303	9,000	11,056	9,000	9,000	
430-351	Property and Liability Insurance	12,031	12,496	19,876	18,545	13,909	18,545	19,261	C
430-354	Workers Compensation Insurance	32,399	34,870	37,151	29,794	22,346	29,794	29,794	B
430-420	Dues, Subscrip& Memberships	717	1,060	1,319	1,000	780	1,000	1,000	
430-450	Contracted Services	9,742	21,924	27,014	20,000	16,574	20,000	20,000	
430-460	Meetings & Conferences	-	1,000	3,315	1,500	257	1,500	1,500	
430-700	Capital Expense	23,905	-	-	-	-	-	-	
430-750	Minor Equipment	12,875	14,801	11,622	2,500	3,402	3,402	3,400	
		<b>\$ 709,835</b>	<b>\$ 791,420</b>	<b>\$ 811,742</b>	<b>\$ 854,266</b>	<b>\$ 725,794</b>	<b>\$ 855,168</b>	<b>\$ 884,975</b>	
<b>REPAIR OF TOOLS AND MACHINERY</b>									
437-250	R&M - Supplies	40,490	40,560	25,268	37,500	25,737	37,500	42,500	
437-370	R&M - Services	58,429	57,509	45,566	50,000	67,943	67,943	55,000	
437-700	Capital Expense	49,245	-	-	-	-	-	-	
		<b>\$ 148,164</b>	<b>\$ 98,069</b>	<b>\$ 70,834</b>	<b>\$ 87,500</b>	<b>\$ 93,680</b>	<b>\$ 105,443</b>	<b>\$ 97,500</b>	
<b>MAINTENANCE AND REPAIR OF ROADS</b>									
438-145	PW Overtime	22,888	15,065	10,706	20,000	15,121	20,000	20,000	
438-220	Operating Supplies	3,268	3,677	3,898	4,000	1,650	4,000	4,000	
438-250	Road Maintenance	1,320	17,488	27,718	10,000	3,951	10,000	10,000	
438-310	Professional Services	49,012	23,835	1,738	17,500	14,541	17,500	17,500	
438-330	Traffic Signal Repairs	53,086	64,568	13,469	15,000	57,461	60,000	15,000	
438-370	Equipment Rental	2,462	2,780	9,103	10,000	9,375	10,000	10,000	
438-390	Tropical Storm IDA	15,983	14,232	26,422	-	-	-	-	
		<b>\$ 148,019</b>	<b>\$ 141,645</b>	<b>\$ 93,054</b>	<b>\$ 76,500</b>	<b>\$ 102,099</b>	<b>\$ 121,500</b>	<b>\$ 76,500</b>	
<b>RECREATION ADMINISTRATION</b>									
451-100	Camp Plumstead	-	3,771	3,035	5,000	3,620	5,000	5,000	
451-200	Events & Programs	5,152	11,249	10,688	16,000	10,641	16,000	16,000	
		<b>\$ 5,152</b>	<b>\$ 15,020</b>	<b>\$ 13,723</b>	<b>\$ 21,000</b>	<b>\$ 14,261</b>	<b>\$ 21,000</b>	<b>\$ 21,000</b>	
<b>PARKS AND OPEN SPACE</b>									
454-140	Salaries - Full Time Staff	139,627	144,330	175,840	225,084	159,166	225,084	230,289	
454-141	Salaries - PT Staff	39,163	34,204	33,772	45,750	23,019	45,750	47,750	
454-151	Life, AD&D, STD & LTD	946	883	1,827	1,831	1,727	1,831	2,313	
454-155	Vision Reimbursement	434	309	740	750	-	750	750	
454-156	Medical, Dental & Rx Insurance	36,191	32,403	34,074	41,925	37,570	41,925	44,164	A
454-161	SS/Medicare	11,393	13,617	16,300	17,984	14,327	17,984	22,035	
454-183	Overtime	10,438	9,321	5,731	10,000	7,247	10,000	10,000	
454-220	Operating Supplies	-	1,550	2,368	2,500	108	2,500	2,500	
454-230	Utilities - Heating Fuel	1,626	1,993	828	3,000	-	3,000	3,000	
454-250	R&M	22,735	20,146	19,295	45,700	43,105	45,700	58,700	
454-329	Telecommunications	4,529	5,010	5,800	5,100	4,826	5,100	5,100	
454-351	Property and Liability Insurance	11,886	12,310	19,581	18,269	13,702	18,269	18,975	C
454-361	Utilities - Electric	6,206	4,507	5,623	5,000	4,872	5,000	5,000	
454-362	Utilities - Sportfields Electric	5,581	7,013	10,703	6,500	5,688	6,500	6,500	
454-373	Building Maintenance	420	230	9,514	2,500	-	2,500	5,000	
454-384	Rent of Machinery & Equipment	11,140	5,219	6,738	6,000	6,051	6,000	6,100	
454-420	Dues, Subscrip& Memberships	185	795	305	650	1,218	1,218	2,600	
454-450	Outside Contractors	20,801	32,244	17,599	28,500	12,950	28,500	28,500	
454-460	Meetings, Conferences & Training	-	-	3,991	3,000	-	3,000	3,000	
454-600	Trail Construction	-	-	23,150	-	929	929	20,000	
454-700	Capital Purchases	598	-	6,370	43,000	16,267	43,000	37,000	
454-750	Minor Machinery & Equipment	16,324	1,571	11,191	2,500	199	2,500	2,500	
		<b>\$ 340,223</b>	<b>\$ 327,655</b>	<b>\$ 411,341</b>	<b>\$ 515,543</b>	<b>\$ 352,972</b>	<b>\$ 517,041</b>	<b>\$ 561,775</b>	

PLUMSTEAD TOWNSHIP  
2025 BUDGET  
GENERAL FUND

<u>ACCOUNT</u>		<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024 Budget</u>	<u>2024 YTD</u>	<u>2024 YE Est</u>	<u>2025</u>	<u>SCH</u>
<u>NUMBER</u>	<u>DESCRIPTION</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>YTD</u>	<u>Y.E. Est.</u>	<u>PROPOSED</u>	
<b><u>BOARDS/COMMISSIONS/DONATIONS</u></b>									
459-100	Veterans Committee	-	1,336	765	1,500	2,861	1,500	1,500	
459-200	SPCA	-	2,000	2,000	2,000	2,000	2,000	2,000	
459-300	Historical Society	-	7,509	4,000	3,000	3,362	3,000	6,000	
459-310	300th Anniversary	-	-	-	-	-	8,000	8,000	
459-400	EAC	279	810	1,090	4,700	2,375	4,700	1,000	
		\$ 279	\$ 11,655	\$ 7,855	\$ 11,200	\$ 10,598	\$ 19,200	\$ 18,500	
<b><u>DEBT SERVICE - PRINCIPAL</u></b>									
471-100	Debt Service - Principal	26,199	27,094	28,038	-	-	-	-	
		\$ 26,199	\$ 27,094	\$ 28,038	\$ -	\$ -	\$ -	\$ -	
<b><u>DEBT SERVICE - INTEREST</u></b>									
472-100	Debt Service - Interest	2,797	1,902	958	-	-	-	-	
		\$ 2,797	\$ 1,902	\$ 958	\$ -	\$ -	\$ -	\$ -	
<b><u>INSURANCE PREMIUMS</u></b>									
486-351	Property and Liability Insurance	8,889	9,233	14,686	13,702	10,277	13,702	14,231	C
486-354	Workers Compensation Insurance	512	549	587	471	353	471	477	B
		\$ 9,401	\$ 9,782	\$ 15,273	\$ 14,173	\$ 10,630	\$ 14,173	\$ 14,708	
<b><u>EMPLOYEE BENEFITS</u></b>									
487-160	Non-Uniform Pension Contrib.	172,508	181,732	167,602	184,079	184,080	184,079	184,079	
487-161	Short Term Disability Ins.	-	3,200	-	-	-	-	-	
487-162	Health Reimb. Account	-	-	15,645	25,000	24,319	25,000	50,000	
487-165	Misc Employee Expenses	1,273	1,811	315	2,500	735	2,500	2,500	
		\$ 173,781	\$ 186,743	\$ 183,562	\$ 211,579	\$ 209,134	\$ 186,579	\$ 236,579	
<b><u>REFUNDS - PRIOR YEAR REVENUE</u></b>									
491-510	RE Tax Refunds to Individuals	420	1,436	2,123	1,000	668	1,000	1,000	
		\$ 420	\$ 1,436	\$ 2,123	\$ 1,000	\$ 668	\$ 1,000	\$ 1,000	
<b>TOTAL EXPENDITURES BEFORE TRANSFERS</b>									
		\$ 6,708,518	\$ 6,716,532	\$ 6,893,241	\$ 7,592,500	\$ 6,144,338	\$ 7,604,121	\$ 7,898,953	
<b>RESULTS FROM OPERATIONS</b>									
		\$ 1,167,570	\$ 2,227,523	\$ 1,323,484	\$ (331,432)	\$ 981,946	\$ (426,416)	\$ (461,444)	
<b><u>INTERFUND TRANSFERS</u></b>									
492-000	Transfer to Emergency Services	-	-	-	-	-	-	-	
492-020	To General Fund Capital	-	165,000	300,000	650,000	788,372	788,372	-	
492-030	To Water Fund	-	94,586	72,545	769,131	605,568	769,131	634,498	
492-040	To LST Fund	25,000	110,000	275,000	100,000	100,000	100,000	100,000	
492-090	To Stormwater Management Fund	-	-	-	-	-	-	-	
		\$ 25,000	\$ 369,586	\$ 647,545	\$ 1,519,131	\$ 1,493,940	\$ 1,657,503	\$ 734,498	
<b>TOTAL EXPENDITURES AFTER TRANSFERS</b>									
		\$ 6,733,518	\$ 7,086,118	\$ 7,540,786	\$ 9,111,631	\$ 7,638,278	\$ 9,261,624	\$ 8,633,451	
<b>ENDING FUND BALANCE* 279-000</b>									
		\$ 4,033,546	\$ 5,891,484	\$ 6,567,422	\$ 4,716,859	\$ 6,055,428	\$ 4,483,504	\$ 3,287,561	

**PLUMSTEAD TOWNSHIP  
2025 BUDGET  
LOCAL SERVICES TAX FUND**

<u>ACCOUNT</u>		<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2024 YTD</u>	<u>2024 YTD Est</u>	<u>2025</u>	<u>SCH</u>
<u>NUMBER</u>	<u>DESCRIPTION</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>YTD</u>	<u>Y.E. Est.</u>	<u>PROPOSED</u>	
<b>FUND BALANCE</b>									
	Fund Balance Forward	\$ 67,421	\$ 262,650	\$ 231,979	\$ 276,022	\$ 276,022	\$ 276,022	\$ 126,513	
<b>REVENUES</b>									
<b>LOCAL SERVICE TAX</b>									
310-410	LST - Current Year	283,825	318,576	322,993	330,000	253,551	330,000	330,000	
310-400	LST - Prior Year	5,339	-	237	-	473	473	-	
		\$ 289,164	\$ 318,576	\$ 323,230	\$ 330,000	\$ 254,024	\$ 330,473	\$ 330,000	
<b>INTEREST EARNINGS</b>									
341-000	Interest - Checking	230	1,595	8,668	1,000	6,611	5,000	2,500	
		\$ 230	\$ 1,595	\$ 8,668	\$ 1,000	\$ 6,611	\$ 5,000	\$ 2,500	
<b>MISCELLANEOUS</b>									
380-000	Misc. Revenue	-	-	-	-	-	200,000	-	
380-100	Fees in Lieu of Street Improvements	65,067	-	10,000	-	15,000	15,000	15,000	
		\$ 65,067	\$ -	\$ 10,000	\$ -	\$ 15,000	\$ 215,000	\$ 15,000	
<b>SALE OF FIXED ASSETS</b>									
391-100	Sale of Fixed Assets	23,181	16,487	26,467	-	9,739	9,739	7,000	
		\$ 23,181	\$ 16,487	\$ 26,467	\$ -	\$ 9,739	\$ 9,739	\$ 7,000	
<b>INTERFUND TRANSFERS</b>									
392-000	Transfer from General Fund	-	110,000	275,000	100,000	100,000	100,000	100,000	
		\$ -	\$ 110,000	\$ 275,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	
<b>TOTAL CURRENT REVENUE</b>		<b>\$ 377,643</b>	<b>\$ 446,658</b>	<b>\$ 643,365</b>	<b>\$ 431,000</b>	<b>\$ 385,374</b>	<b>\$ 660,212</b>	<b>\$ 454,500</b>	
<b>TOTAL AVAILABLE FOR APPROPRIATION</b>		<b>\$ 445,064</b>	<b>\$ 709,308</b>	<b>\$ 875,344</b>	<b>\$ 707,022</b>	<b>\$ 661,397</b>	<b>\$ 936,235</b>	<b>\$ 581,013</b>	
<b>EXPENDITURES</b>									
<b>TAX COLLECTION</b>									
403-114	Tax Collector Commission	5,044	5,413	5,623	5,775	4,222	4,222	5,775	
		\$ 5,044	\$ 5,413	\$ 5,623	\$ 5,775	\$ 4,222	\$ 4,222	\$ 5,775	
<b>DEBT SERVICE - PRINCIPAL</b>									
471-000	Debt Service - Principal	17,934	18,471	14,214	-	-	-	-	
		\$ 17,934	\$ 18,471	\$ 14,214	\$ -	\$ -	\$ -	\$ -	
<b>DEBT SERVICE - INTEREST</b>									
472-000	Debt Service - Interest	1,252	716	176	-	-	-	-	
		\$ 1,252	\$ 716	\$ 176	\$ -	\$ -	\$ -	\$ -	
<b>MISCELLANEOUS</b>									
480-300	Other Services & Charges	-	-	-	-	-	200,000	-	
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000	\$ -	
<b>CAPITAL EXPENSES</b>									
493-000	Capital Purchases/Projects	158,184	97,601	-	-	-	-	-	
493-100	Police Vehicles	-	98,721	67,775	66,000	66,000	66,000	66,500	
493-200	Road Projects	-	217,937	511,534	539,500	430,453	539,500	390,000	
493-300	PW Vehicles	-	38,471	-	-	-	-	100,000	
		\$ 158,184	\$ 452,729	\$ 579,309	\$ 605,500	\$ 496,453	\$ 605,500	\$ 556,500	
<b>TOTAL EXPENDITURES</b>		<b>\$ 182,414</b>	<b>\$ 477,329</b>	<b>\$ 599,322</b>	<b>\$ 611,275</b>	<b>\$ 500,675</b>	<b>\$ 809,722</b>	<b>\$ 562,275</b>	
<b>RESULTS FROM OPERATIONS</b>		<b>\$ 195,229</b>	<b>\$ (30,671)</b>	<b>\$ 44,043</b>	<b>\$ (180,275)</b>	<b>\$ (115,301)</b>	<b>\$ (149,510)</b>	<b>\$ (107,775)</b>	
<b>ENDING FUND BALANCE</b>		<b>\$ 262,650</b>	<b>\$ 231,979</b>	<b>\$ 276,022</b>	<b>\$ 95,747</b>	<b>\$ 160,722</b>	<b>\$ 126,513</b>	<b>\$ 18,738</b>	

**PLUMSTEAD TOWNSHIP  
2025 BUDGET  
EMERGENCY SERVICES FUND**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2021 ACTUAL</u>	<u>2022 ACTUAL</u>	<u>2023 ACTUAL</u>	<u>2024 BUDGET</u>	<u>2024 YTD</u>	<u>2024 Y.E. Est.</u>	<u>2025 PROPOSED</u>
<b>FUND BALANCE</b>								
	Fund Balance Forward	\$ 2,183	\$ 4,455	\$ 4,324	\$ 9,402	\$ 9,402	\$ 9,402	\$ 15,832
<b>REVENUES</b>								
<b>REAL ESTATE PROPERTY TAX</b>								
301-100	RE Taxes - Current Year (1.555 mils)	320,227	320,964	336,615	330,000	341,098	341,098	351,537
301-200	RE Taxes - Prior Year	3	1,426	1,559	-	1,442	1,442	1,400
301-400	RE Taxes - DelinquentTax Claims	3,619	3,304	3,650	-	4,111	4,111	3,000
		<u>\$ 323,849</u>	<u>\$ 325,694</u>	<u>\$ 341,824</u>	<u>\$ 330,000</u>	<u>\$ 346,651</u>	<u>\$ 346,651</u>	<u>\$ 355,937</u>
<b>INTEREST EARNINGS</b>								
341-000	Interest	26	152	1,277	50	1,455	1,455	250
		<u>\$ 26</u>	<u>\$ 152</u>	<u>\$ 1,277</u>	<u>\$ 50</u>	<u>\$ 1,455</u>	<u>\$ 1,455</u>	<u>\$ 250</u>
<b>INTERFUND TRANSFERS</b>								
392-000	From General Fund	-	-	-	-	-	-	-
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	<b>TOTAL CURRENT REVENUE</b>	<u>\$ 323,875</u>	<u>\$ 325,846</u>	<u>\$ 343,101</u>	<u>\$ 330,050</u>	<u>\$ 348,106</u>	<u>\$ 348,106</u>	<u>\$ 356,187</u>
	<b>TOTAL AVAILABLE FOR APPROPRIATION</b>	<u>\$ 326,058</u>	<u>\$ 330,301</u>	<u>\$ 347,425</u>	<u>\$ 339,452</u>	<u>\$ 357,508</u>	<u>\$ 357,508</u>	<u>\$ 372,019</u>
<b>EXPENDITURES</b>								
<b>PUBLIC SAFETY</b>								
411-540	Disbursement to Fire Companies	236,009	239,050	250,981	249,000	255,719	255,719	261,110
412-540	Disbursement to Ambulance Co.	85,594	86,927	87,043	81,000	85,957	85,957	90,428
		<u>\$ 321,603</u>	<u>\$ 325,977</u>	<u>\$ 338,024</u>	<u>\$ 330,000</u>	<u>\$ 341,676</u>	<u>\$ 341,676</u>	<u>\$ 351,538</u>
	<b>TOTAL EXPENDITURES</b>	<u>\$ 321,603</u>	<u>\$ 325,977</u>	<u>\$ 338,024</u>	<u>\$ 330,000</u>	<u>\$ 341,676</u>	<u>\$ 341,676</u>	<u>\$ 351,538</u>
	<b>RESULTS FROM OPERATIONS</b>	<u>\$ 2,272</u>	<u>\$ (131)</u>	<u>\$ 5,077</u>	<u>\$ 50</u>	<u>\$ 6,430</u>	<u>\$ 6,430</u>	<u>\$ 4,649</u>
	<b>ENDING FUND BALANCE</b>	<u>\$ 4,455</u>	<u>\$ 4,324</u>	<u>\$ 9,402</u>	<u>\$ 9,452</u>	<u>\$ 15,832</u>	<u>\$ 15,832</u>	<u>\$ 20,481</u>

**PLUMSTEAD TOWNSHIP  
2025 BUDGET  
PARKS RECREATION FUND**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2021 ACTUAL</u>	<u>2022 ACTUAL</u>	<u>2023 ACTUAL</u>	<u>2024 BUDGET</u>	<u>2024 YTD YTD</u>	<u>2024 YTD Est Y.E. Est.</u>	<u>2025 PROPOSED</u>
<b>FUND BALANCE</b>								
	Fund Balance Forward	\$ 147,027	\$ 217,926	\$ 160,222	\$ 166,653	\$ 166,653	\$ 166,653	\$ 128,183
<b>REVENUES</b>								
<b>INTEREST EARNINGS</b>								
341-400	Interest	198	1,003	5,279	1,000	2,618	2,618	2,500
		\$ 198	\$ 1,003	\$ 5,279	\$ 1,000	\$ 2,618	\$ 2,618	\$ 2,500
<b>MISCELLANEOUS</b>								
380-000	Misc. Income	-	-	-	-	10,000	-	-
380-100	Park & Rec Fees in Lieu of	73,266	-	29,092	-	8,312	8,312	5,000
		\$ 73,266	\$ -	\$ 29,092	\$ -	\$ 18,312	\$ 8,312	\$ 5,000
<b>INTERFUND TRANSFERS</b>								
392-000	Transfer from Other Funds	-	-	-	-	-	-	-
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL CURRENT REVENUE</b>		<b>\$ 73,464</b>	<b>\$ 1,003</b>	<b>\$ 34,371</b>	<b>\$ 1,000</b>	<b>\$ 20,930</b>	<b>\$ 10,930</b>	<b>\$ 7,500</b>
<b>TOTAL AVAILABLE FOR APPROPRIATION</b>		<b>\$ 220,491</b>	<b>\$ 218,929</b>	<b>\$ 194,593</b>	<b>\$ 167,653</b>	<b>\$ 187,583</b>	<b>\$ 177,583</b>	<b>\$ 135,683</b>
<b>EXPENDITURES</b>								
<b>PARKS</b>								
454-250	Maintenance and Repairs	-	8,050	4,191	10,500	93	10,000	43,200
454-650	Park Construction	2,565	50,658	23,748	39,400	17,090	39,400	34,600
		\$ 2,565	\$ 58,708	\$ 27,939	\$ 49,900	\$ 17,183	\$ 49,400	\$ 77,800
<b>INTERFUND TRANSFERS</b>								
492-000	Transfer to GF Capital Reserve	-	-	-	-	-	-	-
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL EXPENDITURES</b>		<b>\$ 2,565</b>	<b>\$ 58,708</b>	<b>\$ 27,939</b>	<b>\$ 49,900</b>	<b>\$ 17,183</b>	<b>\$ 49,400</b>	<b>\$ 77,800</b>
<b>RESULTS FROM OPERATIONS</b>		<b>\$ 70,899</b>	<b>\$ (57,705)</b>	<b>\$ 6,432</b>	<b>\$ (48,900)</b>	<b>\$ 3,747</b>	<b>\$ (38,470)</b>	<b>\$ (70,300)</b>
<b>ENDING FUND BALANCE*</b>		<b>\$ 217,926</b>	<b>\$ 160,222</b>	<b>\$ 166,653</b>	<b>\$ 117,753</b>	<b>\$ 170,400</b>	<b>\$ 128,183</b>	<b>\$ 57,883</b>

\* Includes \$101,652 of restricted funds remaining for Jennifer Schweitzer Park

**PLUMSTEAD TOWNSHIP  
2025 BUDGET  
WATER FUND**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2021 ACTUAL</u>	<u>2022 ACTUAL</u>	<u>2023 ACTUAL</u>	<u>2024 BUDGET</u>	<u>2024 YTD YTD</u>	<u>2024 YTD Est Y.E. Est.</u>	<u>2025 PROPOSED</u>	<u>SCH</u>
<b>FUND BALANCE</b>									
	Est. Fund Balance Forward	\$ 1,962,938	\$ 2,123,475	\$ 2,214,298	\$ 1,443,375	\$ 1,443,375	\$ 1,443,375	\$ 742,770	
<b>REVENUES</b>									
<b>INTEREST EARNINGS</b>									
341-100	Interest - Checking	2,807	12,889	56,015	4,000	55,875	55,875	5,000	
		\$ 2,807	\$ 12,889	\$ 56,015	\$ 4,000	\$ 55,875	\$ 55,875	\$ 5,000	
<b>GENERAL OPERATING REVENUE</b>									
378-110	Water Bills	1,303,387	1,307,566	1,315,295	1,256,656	1,257,832	1,256,656	1,319,489	
378-120	Late Fees	16,995	17,108	17,213	11,000	15,406	15,406	11,550	
378-451	Water Meter Sales	1,048	73,400	8,940	-	1,798	1,798	-	
378-453	Tapping & Connection Fees	178,923	5,835	22,441	14,000	-	14,000	14,000	
378-900	Certification Fees	7,410	7,589	6,998	6,500	4,600	6,500	6,500	
378-910	Acct. Establishment Fees	1,940	2,337	4,937	3,000	1,980	3,000	3,000	
378-920	Disconnection Fees	6,296	8,378	14,616	6,000	11,832	11,832	6,300	
378-930	BCWSA Water Read Fee	18,235	-	9,261	9,261	9,534	9,534	9,534	
		\$ 1,534,234	\$ 1,422,212	\$ 1,399,700	\$ 1,306,417	\$ 1,302,982	\$ 1,318,726	\$ 1,370,373	
<b>GRANTS</b>									
355-100	Local Share Grant	317,000	-	-	345,000	-	345,000	-	
355-200	PASWS Grant (Interconnect)	-	-	-	-	-	-	418,132	
		\$ 317,000	\$ -	\$ -	\$ 345,000	\$ -	\$ 345,000	\$ 418,132	
<b>REIMBURSEMENTS</b>									
360-100	Water Labor & Material	-	-	-	-	-	-	-	
365-500	Medical Insurance Premium	3,469	3,035	2,450	-	-	3,072	-	A
		\$ 3,469	\$ 3,035	\$ 2,450	\$ -	\$ -	\$ 3,072	\$ -	
<b>MISCELLANEOUS</b>									
380-000	Misc. Revenue	2,351	4,167	35	-	69,640	69,640	-	
		\$ 2,351	\$ 4,167	\$ 35	\$ -	\$ 69,640	\$ 69,640	\$ -	
<b>INTERFUND TRANSFER</b>									
392-000	From General Fund (ARPA)	-	94,586	63,109	769,131	605,568	605,568	619,498	
		\$ -	\$ 94,586	\$ 63,109	\$ 769,131	\$ 605,568	\$ 605,568	\$ 619,498	
<b>BORROWING PROCEEDS</b>									
393-000	2020 G.O. Note	-	-	-	-	-	-	-	
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL CURRENT REVENUE</b>		\$ 1,859,862	\$ 1,536,889	\$ 1,521,310	\$ 2,424,548	\$ 2,034,065	\$ 2,397,881	\$ 2,413,003	
<b>TOTAL AVAILABLE FOR APPROPRIATION</b>		\$ 3,822,800	\$ 3,660,365	\$ 3,735,608	\$ 3,867,923	\$ 3,477,441	\$ 3,841,256	\$ 3,155,773	



**PLUMSTEAD TOWNSHIP  
2025 BUDGET  
WATER FUND**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2021 ACTUAL</u>	<u>2022 ACTUAL</u>	<u>2023 ACTUAL</u>	<u>2024 BUDGET</u>	<u>2024 YTD YTD</u>	<u>2024 YTD Est Y.E. Est.</u>	<u>2025 PROPOSED</u>	<u>SCH</u>
<b><u>EXPENDITURES</u></b>									
<b><u>ADMINISTRATION</u></b>									
401-140	Salaries - Admin Staff	52,990	55,551	57,927	60,325	50,291	60,325	62,599	
448-120	Salary - PW Director	51,655	28,506	29,827	31,169	26,374	31,169	32,260	
448-130	Salaries - Full Time Staff	105,965	105,442	106,964	110,719	93,688	30,200	114,723	
448-131	Salaries - PT Staff	2,192	5,296	7,356	30,200	7,003	30,200	31,400	
448-151	Life, AD&D, STD, LTD	442	466	757	767	643	767	785	
448-155	Vision Reimbursement	-	250	250	250	250	250	250	
448-156	Medical, Dental & Rx Insurance	57,129	52,132	43,978	56,164	44,138	56,164	59,246	A
448-160	Non-Uniform Pension	-	-	-	-	-	-	-	
448-161	SS/Medicare	15,672	11,972	11,015	17,780	9,733	17,780	18,435	
448-311	Auditors	3,980	3,830	4,060	4,060	4,300	4,060	4,500	
448-315	Software Programs	6,677	6,964	7,390	10,000	7,913	10,000	52,000	
448-316	Telecommunications	13,880	13,702	14,140	15,000	15,927	15,000	16,000	
448-317	Postage	4,666	4,835	5,477	5,000	3,874	5,000	5,000	
448-331	Transportation	8,991	11,023	14,386	12,000	6,501	12,000	10,000	
448-343	Consumer Confidence Report	1,000	1,000	1,000	1,000	-	1,000	1,500	
		<b>\$ 325,240</b>	<b>\$ 300,967</b>	<b>\$ 304,526</b>	<b>\$ 354,434</b>	<b>\$ 270,635</b>	<b>\$ 273,915</b>	<b>\$ 408,698</b>	
<b><u>WATER SUPPLY &amp; TREATMENT</u></b>									
448-200	Minor Equipment	539	4,913	1,264	2,500	-	2,500	2,500	
448-210	Office Supplies	840	1,063	967	1,500	1,694	1,500	1,500	
448-222	Chemicals	16,557	18,348	22,974	25,000	30,836	30,836	55,000	
448-230	Water Meters-New Construction	-	50,371	25,217	20,000	7,810	20,000	10,000	
448-240	Operating Supplies	368	368	368	4,000	1,368	4,000	2,500	
		<b>\$ 18,304</b>	<b>\$ 75,063</b>	<b>\$ 50,791</b>	<b>\$ 53,000</b>	<b>\$ 41,708</b>	<b>\$ 58,836</b>	<b>\$ 71,500</b>	
<b><u>REPAIRS &amp; MAINTENANCE</u></b>									
448-250	R&M - Other	14,151	11,892	21,356	35,500	27,380	35,500	35,500	
448-251	R&M - Cabin Run	3,721	8,916	10,272	6,000	9,545	6,000	7,500	
448-252	R&M - Country Greene	3,125	3,875	9,252	4,000	6,779	4,000	5,500	
448-253	R&M - Durham Ridge	17,991	18,174	3,974	20,000	20,993	20,000	10,000	
448-254	R&M - Summer Hill	13,556	6,346	10,261	53,901	146,097	10,000	10,000	
448-255	R&M - North Branch	508	1,854	17,448	6,000	4,106	6,000	6,000	
448-256	R&M - Patriots Ridge	3,408	976	1,471	8,500	244	8,500	8,500	
448-257	R&M - Landis Greene	1,577	1,303	2,219	2,500	19,193	2,500	3,500	
		<b>\$ 58,037</b>	<b>\$ 53,336</b>	<b>\$ 76,253</b>	<b>\$ 136,401</b>	<b>\$ 234,337</b>	<b>\$ 92,500</b>	<b>\$ 86,500</b>	
<b><u>LAB TESTING</u></b>									
448-300	Other	471	487	943	1,000	9,918	10,000	12,000	
448-301	Cabin Run	10,962	3,911	13,447	10,405	10,457	10,405	15,000	
448-303	Durham Ridge	6,207	2,564	4,753	6,615	5,507	6,615	6,615	
448-304	Summer Hill	9,710	6,630	9,056	9,660	9,464	9,660	9,660	
448-306	Patriots Ridge	1,189	1,660	1,781	1,575	1,360	1,575	1,575	
448-307	DEP mandated PFA testing	-	-	-	40,000	3,080	40,000	45,000	
		<b>\$ 28,539</b>	<b>\$ 15,252</b>	<b>\$ 29,981</b>	<b>\$ 69,255</b>	<b>\$ 39,786</b>	<b>\$ 78,255</b>	<b>\$ 89,850</b>	
<b><u>LEGAL &amp; ENGINEERING</u></b>									
448-313	Engineering	48,590	87,809	85,908	70,000	125,727	90,000	750,000	
448-314	Solicitor	33,324	19,994	1,306	15,000	7,258	15,000	15,000	
		<b>\$ 81,913</b>	<b>\$ 107,802</b>	<b>\$ 87,214</b>	<b>\$ 85,000</b>	<b>\$ 132,985</b>	<b>\$ 105,000</b>	<b>\$ 765,000</b>	
<b><u>INSURANCE PREMIUMS</u></b>									
448-350	Liability & Property Insurance	15,005	15,585	24,789	23,129	17,347	23,129	24,022	C
		<b>\$ 15,005</b>	<b>\$ 15,585</b>	<b>\$ 24,789</b>	<b>\$ 23,129</b>	<b>\$ 17,347</b>	<b>\$ 23,129</b>	<b>\$ 24,022</b>	
<b><u>UTILITIES</u></b>									
448-361	Electric - Cabin Run	11,374	14,850	16,478	15,000	10,273	15,000	12,000	
448-362	Electric - Country Greene	5,933	9,978	12,486	12,000	9,692	12,000	12,000	
448-363	Electric - Durham Ridge	3,977	4,171	2,799	4,000	2,017	4,000	14,000	
448-364	Electric - Summer Hill	13,761	15,756	14,158	14,000	12,537	14,000	14,000	
448-365	Electric - North Branch	5,045	4,513	5,249	6,000	5,303	6,000	6,000	
		<b>\$ 40,089</b>	<b>\$ 49,268</b>	<b>\$ 51,170</b>	<b>\$ 51,000</b>	<b>\$ 39,822</b>	<b>\$ 51,000</b>	<b>\$ 58,000</b>	
<b><u>DISTRIBUTION</u></b>									
448-369	Distribution Expense	220,553	223,929	215,341	227,460	228,916	227,460	227,460	
		<b>\$ 220,553</b>	<b>\$ 223,929</b>	<b>\$ 215,341</b>	<b>\$ 227,460</b>	<b>\$ 228,916</b>	<b>\$ 227,460</b>	<b>\$ 227,460</b>	
<b><u>CONSTRUCTION</u></b>									
448-450	Contracted Services	74,259	93,794	88,010	155,700	102,712	155,700	135,500	
448-600	Capital Construction	-	-	223,604	995,200	29,441	942,330	5,200	
448-610	Interconnect (CH/PR)	870	-	950,000	500,000	-	533,154	-	
448-700	Capital Purchases	996	100,628	84,267	142,500	152,261	147,208	125,000	

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

**PLUMSTEAD TOWNSHIP  
2025 BUDGET  
WATER FUND**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2021 ACTUAL</u>	<u>2022 ACTUAL</u>	<u>2023 ACTUAL</u>	<u>2024 BUDGET</u>	<u>2024 YTD YTD</u>	<u>2024 YTD Est Y.E. Est.</u>	<u>2025 PROPOSED</u>	<u>SCH</u>
		\$ 76,126	\$ 194,422	\$ 1,345,880	\$ 1,793,400	\$ 284,414	\$ 1,778,392	\$ 265,700	
<b><u>DEBT SERVICE - PRINCIPAL</u></b>									
471-000	G.O. Note Series B of 2020	75,000	75,000	75,000	75,000	-	75,000	75,000	E
<b><u>DEBT SERVICE - INTEREST</u></b>									
		\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ -	\$ 75,000	\$ 75,000	

**PLUMSTEAD TOWNSHIP  
2025 BUDGET  
WATER FUND**

<u>ACCOUNT</u>		<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2024 YTD</u>	<u>2024 YTD Est</u>	<u>2025</u>	<u>SCH</u>
<u>NUMBER</u>	<u>DESCRIPTION</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>YTD</u>	<u>Y.E. Est.</u>	<u>PROPOSED</u>	
472-000	G.O. Note Series B of 2020	35,755	23,406	22,174	20,999	10,500	20,999	19,710	E
		\$ 35,755	\$ 23,406	\$ 22,174	\$ 20,999	\$ 10,500	\$ 20,999	\$ 19,710	
<u>MISCELLANEOUS</u>									
480-300	Other Services & Charges	9,340	12,037	9,114	14,000	50	14,000	14,000	
		\$ 9,340	\$ 12,037	\$ 9,114	\$ 14,000	\$ 50	\$ 14,000	\$ 14,000	
<b>TOTAL EXPENDITURES BEFORE TRANSFERS</b>		<b>\$ 983,901</b>	<b>\$ 1,146,067</b>	<b>\$ 2,292,233</b>	<b>\$ 2,903,078</b>	<b>\$ 1,300,500</b>	<b>\$ 2,798,486</b>	<b>\$ 2,105,440</b>	
<b>RESULTS FROM OPERATIONS</b>		<b>\$ 875,961</b>	<b>\$ 390,823</b>	<b>\$ (770,923)</b>	<b>\$ (478,530)</b>	<b>\$ 733,566</b>	<b>\$ (400,605)</b>	<b>\$ 307,563</b>	
<u>INTERFUND TRANSFERS</u>									
	To Debt Service Fund (Reimb.)	715,424	300,000	-	150,000	300,000	300,000	212,170	
		\$ 715,424	\$ 300,000	\$ -	\$ 150,000	\$ 300,000	\$ 300,000	\$ 212,170	
<b>TOTAL EXPENDITURES</b>		<b>\$ 1,699,325</b>	<b>\$ 1,446,067</b>	<b>\$ 2,292,233</b>	<b>\$ 3,053,078</b>	<b>\$ 1,600,500</b>	<b>\$ 3,098,486</b>	<b>\$ 2,317,610</b>	
<b>ENDING FUND BALANCE</b>		<b>\$ 2,123,475</b>	<b>\$ 2,214,298</b>	<b>\$ 1,443,375</b>	<b>\$ 814,846</b>	<b>\$ 1,876,941</b>	<b>\$ 742,770</b>	<b>\$ 838,163</b>	

**SCHEDULE A**  
**2025 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>
Family	1	2,464.31	2,464.31		29,571.72
<b>Sub-Total GF Manager 401-156:</b>			<b>\$ 2,464.31</b>		<b>\$ 29,571.72</b>
<i>Trust Discount (3%):</i>			73.93	887.15	
Rate Stabilization Fund:			117.75	1,413.00	
Employee Contribution (5%):				1,478.59	
<b>Total After Discount, RSF, Contribution</b>			<b>\$ 2,272.63</b>	<b>\$ 3,778.74</b>	<b>\$ 27,271.57</b>

**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>
P/C (50%)	1	769.52	769.52		9,234.18
<b>Sub-Total GF Finance 402-156:</b>			<b>\$ 769.52</b>		<b>\$ 9,234.18</b>
<i>Trust Discount (3%):</i>			23.09	277.03	
Rate Stabilization Fund (12%):			58.96	707.50	
Employee Contribution (5%):				461.71	
<b>Total After Discount, RSF, Contribution</b>			<b>\$ 687.47</b>	<b>\$ 1,446.23</b>	<b>\$ 8,249.65</b>

**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>
Couple	2	1,955.44	3,910.88		46,930.56
<b>Sub-Total GF Admin 405-156:</b>			<b>\$ 3,910.88</b>		<b>\$ 46,930.56</b>
<i>Trust Discount (3%):</i>			117.33	1,407.92	
Rate Stabilization Fund:			235.50	2,826.00	
Employee Contribution (5%):				2,346.53	
<b>Total After Discount, RSF, Contribution</b>			<b>\$ 3,558.05</b>	<b>\$ 6,580.44</b>	<b>\$ 42,696.64</b>

**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)	7	993.40	6,953.80		83,445.60
Single (Non-Uniform)	0	846.99	-		-
Couple	3	2,292.61	6,877.83		82,533.96
Parent/Child	0	1,800.27	-		-
Parent/Child (non-uniform)	1	1,539.03	1,539.03		18,468.36
Family (uniform)	6	2,894.22	17,365.32		208,383.84
Family (non-uniform)	1	2,464.31	2,464.31		29,571.72
Family (Dental Only)	1	105.83	105.83		1,269.96
<b>Sub-Total GF Police 410-156:</b>			<b>\$ 35,306.12</b>		<b>\$ 423,673.44</b>
<i>Trust Discount (3%):</i>			1,059.18	12,710.20	
Rate Stabilization Fund:			2,119.50	25,434.00	
Employee Contribution:				2,402.00	
<b>Total After Discount, RSF, Contribution</b>			<b>\$ 32,127.44</b>	<b>\$ 40,546.21</b>	<b>\$ 385,529.24</b>

**SCHEDULE A**  
**2025 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	846.99	1,693.98		20,327.76
<b>Sub-Total GF Code/Zoning 413-156:</b>			<b>\$ 1,693.98</b>		<b>\$ 20,327.76</b>
<i>Trust Discount (3%):</i>			50.82	609.83	
Rate Stabilization Fund:			235.50	2,826.00	
Employee Contribution (5%):				1,016.39	
<b>Total After Discount, RSF, Contribution</b>			<b>\$ 1,407.66</b>	<b>\$ 4,452.22</b>	<b>\$ 16,891.93</b>

**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	846.99	1,693.98		20,327.76
Family	1	2,464.31	2,464.31		29,571.72
<b>Sub-Total GF Parks 454-156:</b>			<b>\$ 4,158.29</b>		<b>\$ 49,899.48</b>
<i>Trust Discount (3%):</i>			124.75	1,496.98	
Rate Stabilization Fund:			353.25	4,239.00	
Employee Contribution (5%):				2,494.97	
<b>Total After Discount, RSF, Contribution</b>			<b>\$ 3,680.29</b>	<b>\$ 8,230.96</b>	<b>\$ 44,163.50</b>

**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	846.99	846.99		10,163.88
Couple	3	1,955.44	5,866.32		70,395.84
Couple 75%	1	1,466.58	1,466.58		17,598.96
Couple 50%	1	977.72	977.72		11,732.64
Parent/Child	0	1,539.03	-		-
Family	1	2,464.31	2,464.31		29,571.72
Family 50%	1	1,232.16	1,232.16		14,785.86
<b>Sub-Total GF Public Works 430-156:</b>			<b>\$ 12,854.08</b>		<b>\$ 154,248.90</b>
<i>Trust Discount (3%):</i>			385.62	4,627.47	
Rate Stabilization Fund:			794.81	9,537.75	
Employee Contribution (5%):				7,712.45	
<b>Total After Discount, RSF, Contribution</b>			<b>\$ 11,673.64</b>	<b>\$ 21,877.66</b>	<b>\$ 140,083.68</b>

**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	488.86	488.86		5,866.32
Couple 50%	1	977.72	977.72		11,732.64
Parent/Child (50%)	1	769.52	769.52		9,234.18
Couple	1	1,955.44	1,955.44		23,465.28
Family 50%	1	1,232.16	1,232.16		14,785.86
<b>Sub-Total Water Fund 448-156:</b>			<b>\$ 5,423.69</b>		<b>\$ 65,084.28</b>
<i>Trust Discount (3%):</i>			162.71	1,952.53	
Rate Stabilization Fund:			323.81	3,885.75	
Employee Contribution (5%):				3,254.21	
<b>Total After Discount, RSF, Contribution</b>			<b>\$ 4,937.17</b>	<b>\$ 9,092.49</b>	<b>\$ 59,246.00</b>

**SCHEDULE A**  
**2025 HEALTH INSURANCE COSTS BY FUND**

**TOTAL MEDICAL COSTS -ALL FUNDS**

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<b>Total Medical, Dental &amp; Rx Costs:</b>	<b>\$</b>	<b>798,970.32</b>
Trust Discount (3%)	\$	23,969.11
Rate Stabilization Fund:	\$	50,869.00
<b>Subtotal of Medical Costs:</b>	<b>\$</b>	<b>724,132.21</b>
Employee Contribution (5%)		21,166.85
<b>Total NET 2024 Medical Insurance Costs:</b>	<b>\$</b>	<b>702,965.36</b>

**SCHEDULE B  
2025 RATES  
WORKERS' COMPENSATION**

	<u>2024 COST</u>	<u>2025 COST</u>	<u>% +/-</u>	
Total Permium:	125,314	128,128	2.25%	
Experience Modification Factor:	0.786	0.796	-0.010	
Total Modified Workers' Comp Ins. Costs:	98,497	101,990	3.55%	
Trust Discount (3%):	(2,955.00)	(3,060.00)		
Total Cost After Trust Discount:	95,542	98,930	3.55%	
Rate Stabilization Fund:	(7,000)	(8,450)		Total RSF balan
<b>Net Workers' Comp Premium:</b>	<b>\$ 88,542</b>	<b>\$ 90,480</b>	<b>2.19%</b>	Plumstead neec

**GENERAL FUND**

		<u>% of Total</u>		<u>% of Total</u>
Administration 486-354	471	0.531%	477	0.527%
Police 410-351	57,720	65.19%	61,463	67.93%
Ambulance 412-354	556.00	0.628%	397	0.439%
Public Works 430-354	29,794	33.65%	28,148	31.11%
<b>Total General Fund</b>	<b>\$ 88,541</b>	<b>100%</b>	<b>\$ 90,485</b>	<b>100%</b>
<b>Total Premium All Funds</b>	<b>\$ 88,541</b>	<b>100%</b>	<b>\$ 90,485</b>	<b>100%</b>

	Before Discounts	After Discounts
2025 Premium:	\$ 128,128	\$ 90,480
2024 Premium:	\$ 125,314	\$ 88,542
	Increase / Decrease	2.19%

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

**SCHEDULE C  
2025 RATES  
PROPERTY LIABILITY**

	<u>2024 COST</u>	<u>2025 COST</u>	<u>% +/-</u>
Total Permium:	146,491	152,996	4.44%
Trust Discount (3%):	(4,250.00)	(4,453.00)	
<b>Total Cost After Trust Discount:</b>	<b>142,241</b>	<b>148,543</b>	4.43%
Rate Stabilization Fund:	(3,836)	(4,795)	
<b>Net Property &amp; Liability Premium:</b>	<b>\$ 138,405</b>	<b>\$ 143,748</b>	<b>3.86%</b>

**GENERAL FUND**

		<u>% of Total</u>		<u>% of Total</u>
Supervisors (Liability) 400-350	22,006	15.900%	22,856	15.900%
Police (Property & Auto) 410-351	42,753	30.886%	44,404	30.890%
Public Works (Property & Auto) 430-351	18,545	13.399%	19,261	13.399%
Parks (Property & Auto) 454-351	18,269	13.200%	18,975	13.200%
Administration (Property) 486-351	13,702	9.900%	14,231	9.900%
<b>Total General Fund</b>	<b>\$ 115,275</b>	<b>83.29%</b>	<b>\$ 119,726</b>	<b>83.29%</b>

**WATER FUND**

		<u>% of Total</u>		<u>% of Total</u>
Water (Auto, Liability & Property) 448-350	23,129	16.71%	24,022	16.71%
<b>Total Sewer Fund</b>	<b>\$ 23,129</b>	<b>16.71%</b>	<b>\$ 24,022</b>	<b>16.71%</b>

<b>Total Premium All Funds</b>	<b>\$ 138,404</b>	<b>100%</b>	<b>\$ 143,748</b>	<b>100%</b>
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**SCHEDULE D  
DEBT SERVICE  
DEBT SERVICE FUND**

**2025 Water Fund Debt Service Budget Totals (Page 15 )**

Total 2025 Payments Principal	108,350.00	<b>2016 Note 2</b>
472-200 Interest	23,206.64	
471-600 Principal	615,000.00	<b>2020 Bond</b>
472-600 Interest	119,900.00	
471-900 Principal	315,000.00	<b>2020A Bond</b>
472-900 Interest	60,225.00	
<b>Total 2023 Payments</b>	<b>\$ 1,241,681.64</b>	

**Total Interest and Principal Remaining YE 2025**

	Interest	Principal	Total
G.O. Bond Series - 2020A	254,000.00	2,775,000.00	3,029,000.00
G.O. Note 2 - 2016	207,668.32	1,598,020.00	1,805,688.32
G.O. Bond Series -2020	495,100.00	5,380,000.00	5,875,100.00
	<b>\$ 956,768.32</b>	<b>\$ 9,753,020.00</b>	<b>\$ 10,709,788.32</b>

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

Year	Interest	Principal	Total
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
	<b>\$ 314,225.00</b>	<b>\$ 3,090,000.00</b>	<b>\$ 3,404,225.00</b>

**SCHEDULE D  
DEBT SERVICE  
DEBT SERVICE FUND**

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

Year	Interest	Principal	Total
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
	\$ 230,874.96	\$ 1,706,370.00	\$ 1,937,244.96

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

Year	Interest	Principal	Total
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
	\$ 615,000.00	\$ 5,995,000.00	\$ 6,610,000.00

**SCHEDULE E  
DEBT SERVICE  
WATER FUND**

**2025 Water Fund Debt Service Budget Totals (Page 15 )**

471-100 Principal	75,000.00
472-100 Interest	19,710.00
<b>Total 2025 Payments</b>	<b>\$ 94,710.00</b>

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

Year	Interest	Principal	
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
	<b>\$ 167,629.56</b>	<b>\$ 1,200,000.00</b>	<b>\$ 1,367,629.56</b>