

Greenwich Township Annual Budget Fiscal Year 2025

Board of Supervisors

Dean Spohn, Chairman

Victor Berger, Vice Chairman

Steven Diehl, Supervisor

Road Master

Bobby Follweiler

Secretary/Treasurer

Diane Hollenbach

Resolution 2024-

A RESOLUTION OF THE TOWNSHIP OF GREENWICH, COUNTY OF BERKS, COMMONWEALTH OF PENNSYLVANIA, FIXING THE TAX RATE FOR THE YEAR 2025.

BE IT RESOLVED AND ENACTED, and is hereby resolved and enacted by the Board of Supervisors of the Township of Greenwich, County of Berks, Commonwealth of Pennsylvania:

That a tax be and the same is hereby levied on all real property within the Township of Greenwich subject to taxation for the fiscal year 2025 as follows:

Tax rate for General Purposes, the sum of 1.0 mill on each dollar of assessed valuation, or the sum of 0.10 cents on each hundred dollars of assessed valuation.

For Fire Equipment Purposes, the sum of 0.5 mills on each dollar of assessed valuation, or the sum of 0.05 cents on each hundred dollars of assessed valuation.

The same being summarized in tabular form as follows:

	Mills on Each Dollar of Assessed Valuation	Cents on Each One Hundred Dollars of Assessed Valuation
Tax Rate for General Purposes	1.00 mills	0.10 cents
Tax Rate for Fire Equipment	0.50 mills	0.05 cents

That any resolution, or part of resolution, conflicting with this resolution, be and the same is hereby repealed insofar as the same effects this resolution.

Adopted this ____ day of December, 2024.

Greenwich Township Board of Supervisors

Chairman

Vice Chairman

Supervisor

Secretary/Treasurer

Resolution 2024-

A RESOLUTION OF THE TOWNSHIP OF GREENWICH, IN THE COUNTY OF BERKS, COMMONWEALTH OF PENNSYLVANIA, APPROPRIATING SPECIFIC SUMS ESTIMATED TO BE REQUIRED FOR THE SPECIFIC PURPOSE OF THE MUNICIPAL GOVERNMENT, HEREINAFTER SET FORTH DURING THE YEAR 2025.

BE IT RESOLVED AND ENACTED, and it is hereby resolved and enacted by the Board of Supervisors of the Township of Greenwich, Berks County, Commonwealth of Pennsylvania:

SECTION 1: That for expenditures and expenses of the fiscal year 2025, the amounts are hereby appropriated from the fund equities, revenues, and other financing sources available for the year 2025 for the specific purposes set forth on the following pages.

Adopted the ____ day of December, 2024.

Greenwich Township Board of Supervisors

Dean Spohn, Chairman

Victor Berger, Vice Chairman

Steven Diehl, Supervisor

Secretary/Treasurer

2025 Budget Summary by Fund

Account Number	Classifications	General Fund	State Liquid Fuel	Fire Tax	TOTAL ALL BUDGETTED FUNDS
	Unencumbered Cash Balance January 1	\$ 1,250,000.00	\$ 30,000.00	\$ 326,715.00	\$ 1,606,715.00
	REVENUES AND OTHER FINANCING				
300	Taxes	\$ 842,100.00		\$ 80,400.00	\$ 922,500.00
320	Licenses and Permits	\$ 18,000.00			\$ 18,000.00
330	Fines and Forfeits	\$ 500.00			\$ 500.00
340	Interest, Rents, Royalties	\$ 25,200.00	\$ 2,160.00	\$ 10,000.00	\$ 37,360.00
350	Intergovernmental Revenue	\$ 411,600.00	\$ 314,883.85		\$ 726,483.85
360	Charges for Services	\$ 59,430.00			\$ 59,430.00
380	Miscellaneous Revenue	\$ 1,500.00			\$ 1,500.00
390	Other Financing Sources	\$ 106,100.00			\$ 106,100.00
	Total 2025 Revenue	\$ 1,464,430.00	\$ 317,043.85	\$ 90,400.00	\$ 1,871,873.85
	Total Available	\$ 2,714,430.00	\$ 347,043.85	\$ 417,115.00	\$ 3,478,588.85
	EXPENDITURES AND OTHER FINANCING USES				
400	General Government	\$ 713,609.00			\$ 713,609.00
410	Public Safety	\$ 97,800.00		\$ 417,115.00	\$ 514,915.00
420	Health and Welfare	\$ 1,500.00			\$ 1,500.00
430	Highway, Roads and Streets	\$ 375,000.00	\$ 346,443.85		\$ 721,443.85
440	Other Financing Sources	0			\$ -
450	Culture - Recreation	0			\$ -
460	Conservation and Development	0			\$ -
470	Debt Service	\$ -			\$ -
480	Miscellaneous Expenses	\$ 275,221.00	\$ 600.00		\$ 275,821.00
490	Other Financing Uses	\$ 1,300.00			\$ 1,300.00
	Total Expenditures and Other	\$ 1,464,430.00	\$ 347,043.85	\$ 417,115.00	\$ 2,228,588.85
	Unappropriated 2025 Funds	\$ 1,250,000.00	\$ -	\$ -	\$ 1,250,000.00
	Total Appropriated and Unapp	\$ 2,714,430.00	\$ 347,043.85	\$ 417,115.00	\$ 3,478,588.85

Revenue

300.00 and 310.00 Taxes

This category includes real estate taxes, real estate transfer taxes, earned income tax, local services tax, and the per capita tax.

Real Estate Tax

The 2024 millage for real estate tax is .7 mills for general purposes and .3 mills for fire. The 2025 budget increases the general purpose real estate tax to 1 mill to cover the loss of the percapita tax and provide a donation for the Topton and Hamburg Ambulance Services. The fire tax will be increased to .5 mills. This category also includes delinquent taxes paid to Tax Claim and interim taxes paid on improvements made to properties that occur during the year resulting in an increase to a property's assessment. For budgeting, a 95% collection rate is assumed.

As of October 30, 2023, there are 1,676 parcels in the township resulting in \$169,252,600 of taxable real estate. Billed amount for General Fund \$169,251.30 and billed amount for Fire Tax \$84,625.65.

Per Capita Tax

Collected by the tax collector, this tax is imposed on every member of a household eighteen years of age or older. The Kutztown Area School District has eliminated per capita tax which will put the generation of bills, maintenance of the names and addresses and cost of collection solely on the township. The township will also eliminate the per capita tax by ordinance.

Real Estate Transfer Tax

The real estate transfer tax is 1% of the amount paid when a property is sold. The township receives ½% and the school district receives ½%. While there is still a housing shortage, which drives prices higher, the high interest rates banks are charging have cooled the market.

Earned Income Tax

This tax represents payments made on income tax earned by residents of the Township. Wages are expected to increase again this year for most job sectors due to inflation.

Historical Data

	<u>Jan – Dec</u>	<u>Jan – Sept.</u>
2024		\$454,837.99
2023	\$571,733.59	\$419,454.59
2022	\$536,346.75	\$400,169.33
2021	\$512,449.93	\$374,558.09
2020	\$507,971.85	\$394,853.81
2019	\$520,535.33	\$394,311.40
2018	\$479,511.61	\$365,810.60

Local Services Tax

The LST is an Act 511 tax formerly known as Occupational Privilege Tax. The Township currently levies a \$10 LST for everyone who works in the Township. This is split evenly with the school district. The current law does allow this tax to be increased to \$1 per week or \$52 per person annually. If this were to happen, the tax is split as follows: the township would receive \$47, and the school would receive \$5 with an estimated \$34,000 increase in revenue for the township. This tax is currently collected by Berkheimer.

320.00 Licenses and Permits

This category covers the cable franchise fee which is at the maximum amount of 5%. The Township collects from both Service Electric and Comcast. Unlike many municipalities, your franchise fee is increasing as more areas of the township receive service. With the push by the state and federal government to give everyone access to broadband service, this revenue stream should increase in future years.

330.00 Fines and Forfeitures

Comprised of fines from the District Court and the Zoning Officer, the category once provided more revenue until the state stopped distributing state police fines to townships who did not have their own police force.

340.00 Interest, Rents and Royalties

While interest rates are not good for home buyers, they are much better than previous years for savings accounts. The township made moves last year to invest in a certificate of deposit and transfer money into higher yielding accounts with PLGIT. Interest rates are predicted to drop from their current level through 2025 as the Fed makes adjustments to try to ease inflation.

Previously, the township rented the farmland on the municipal complex. Most recently used as a fill site, income from the property ended in 2021.

350.00 Intergovernmental Revenue

Agility Contracts

Snow Removal & Mowing are contracted services the township provides to PennDOT along Old Rte 22. The mowing contract renewed in 2024. The snow plowing contract is good through 2026.

Public Realty Tax

The PURTA grant is given for a percentage of the real estate tax on exempt utility properties. This grant is applied for each April and received in October.

Alcoholic Beverage Licenses

This is liquor license fees distributed by the state.

Municipal State Aid

State aid is applied for by March 31st of each year and must be used to pay the Pension Minimum Municipal Obligation. This money is received in October and is subject to an audit by the state every three years.

Volunteer Fire Aid

This state aid money is received on behalf of the fire companies and distributed according to the coverage area within 30 days of its receipt. This is generally not revenue but is shown here for the benefit of the audit. The distribution of the same amount received is shown under account 411.00 Fireman's Relief Fund.

Game Land Tax

An annual payment-in-lieu-of-taxes (PILOT) to each affected municipality with game lands within its boundaries. The tax increased to \$3.00 per acre in 2023 and the Township received the new rate in 2024 and will receive a back payment toward the end of 2024 for 2023 payment shortage. The tax has increased from 301.80 to \$754.50.

Grant

The township has applied for the LSA grant for the funding of the new truck.

Contracted Admin Services

The township entered into an agreement with Maidencreek Township to provide part-time administrative services. The hourly rate is currently at \$60.38. The Chairman of the Board of Supervisors is serving his last year in office in 2025 and asked that I remain until he leaves office. I estimate that Maidencreek Township will contribute about \$60,000 to Greenwich Township for Admin Services.

360.00 Charges for Services

The township charges for various services we provide, or services provided by a third party such as copies, building and zoning permits and inspections and mobile home park inspections.

380.00 Miscellaneous Revenue

This is the sale of scrap metal.

390.00 Other Financing Sources

Proceeds from Sale of General Assets - No sale of vehicles or equipment is planned for 2025.

Insurance Dividends

The township is enrolled in the MRM Trust for liability and workers compensations insurance. Dividends are received each year that are based on the claims of the members of the Trust.

Changes to revenue – ARPA and LSA Grant

The ARPA funds have been spent or earmarked as required by the end of 2024 and no further federal money is expected. \$29,108 remains of the ARPA money remains to put towards the \$47,000 owed on the mower being installed on the new tractor.

There are currently no active grants. The Township has applied for a LSA grant for the purchase of a new truck and another LSA grant for the replacement of the Gun Club Road Bridge. If received the truck will be paid with the grant. If we are not successful, the truck will be financed

and the payment can be made in arrears which means the first payment won't be due until 2026 and shown in that budget.

Expenditures

400 General Government

Associations Dues and Expenses – Dues for PSATS, Berks County Association of Township Officials, Berks County Public Works, and PA One Call expenses.

Employee Training – Education for employees and supervisors through PSATS

EMC Training – Training for the emergency management coordinator.

Audit Service – Outside auditing firm, Campbell, Rappold & Yurasits, performs the annual audit. Since payroll moved in house, the expense of a CPA to perform payroll has been eliminated.

Tax Collection Costs – Includes costs of the bond every four years, materials like postage and internet costs and the processing fee paid to the county for the printing of the bills. Due to the increase in real estate tax, the tax collector compensation has increased.

Legal Fees – cost for the attorney, Kozloff and Stoudt and any special counsel.

Salaries and Commissions – the Board needs to determine the percent increase for the road crew. As a baseline I used 3%. We drop from four on the road crew to three for 2025.

Maintenance Building – Cleaning – A cleaning service was hired and there is no longer a salary needed.

Clothing Allowance – Each full-time road crew member receives \$300 each year in January for purchase of work clothes.

Office Services and Supplies – Office supplies, postage, and copier lease.

Bank Fees – This includes the fee payable each quarter to the state for building code official education, fees associated with transfer of vehicle titles and any credit card fees.

Advertising and Printing – legal advertising required by law.

Real Estate Taxes – School, County and Local taxes paid on the property above the township building.

Contributions –

- Kutztown Library receives \$1 per capita in order for them to receive County aid. (\$3500)

- Albright College receives a contribution as they provide free programs throughout the year. (\$200)
- The township just started contributing to the Berks County Solid Waste Authority due to this being the only provider of recycling that is free to residents. (\$500)

Comprehensive Plan Consulting Fees – The township will begin working on a Joint Comprehensive Plan which will be led by the Berks County Planning Commission. A grant has been awarded for to cover 50% of the cost and the rest of the cost will be split between Albany Township, Greenwich Township, Maxatawny Township, Kutztown Borough and Lenhartsville Borough based on population. The fees to the County will be paid quarterly.

Engineering Expenses – costs associated with township projects. All developer engineering costs are billed to the developers and paid through the escrow account.

Building Maintenance

- Heating fuel – propane
- Tires, Gasoline & Diesel - \$10,000 has been added to replace the wheel loader tires.
- Electric – cost of building electricity.
- Telephone – Service electric cable phone, internet and 4 Verizon cell phones.
- Maintenance – fire extinguisher service, septic pumping, finishing a bay for the new truck.
- Tools

Capital Reserve - Balance left at the end of 2024 (income – expense) to be used for projects or expenses that occur during 2025 and excess from the tax increase. Rehabilitation of the green shed so the building may be used for a garage and additional road work are some of the possible uses in this category

410 Public Safety

Fireman’s Relief – Money received from the state to be distributed to the Fire Companies for use on equipment and training.

Zoning Permit Fees & Related Duties – Paid to LTL for zoning issues, permits and code enforcement. The cost is partially covered by fines and permit fees.

SEO Permit Fees and Related Duties – Paid to Keystone Engineering for sewage enforcement officer services. Permits and inspections are covered by the fee schedule. The township covers administrative costs and complaint investigations.

Zoning Hearing Board Legal Fees – Paid to Orlando Law Offices, legal fees are split between the applicant and the township based on state law. The applicant pays for advertising, half the stenographer and legal fees pertaining to the legal notice preparation, mailing, and posting.

Stenography Fees – Cost of a court stenographer at hearings for zoning applications, conditional use applications and ordinance adoption.

Berks County Radio – Cost charged by the County of Berks for 911 service.

420 Health & Welfare

Drug and Alcohol Testing – The township participates in the PSATS CDL random drug and alcohol testing program.

Trash and Recycling – Service for township building trash and recycling.

430 Highways, Roads, and Streets

Major Equipment Purchase – The township purchased a tractor in 2024 but the mower has not been received as of 10/25/2024. That expense will occur in 2025 if the project isn't completed by Montage in December. Budgeting for a new truck is included. If grant is not received, we can finance through municipal leasing and make the first payment in 2026.

Traffic Control Devices – There is currently no budget for traffic control in the General Fund. All expenses are covered using State Liquid Fuel money and includes signs, line painting, cones for the fire company, and bulbs for the flashing light at 737.

Repair & Maintenance Machinery

Radio Maintenance – repairs or new truck radio equipment and installation.

Road Maintenance - \$10,000 is spent annually for the removal of dead and dying trees in the road right of way. Increase to include \$12,000 for crack sealing of Jay Lane and Ted Way.

Subcontractor – street sweeping costs with Asphalt Maintenance Solutions.

Equipment Rental – Increased for possible chipper rental.

Road Construction - In the State Liquid Fuel budget, oil and chip will be bid out for Zettlemoyer Road, Wessner Road, Sittler Valley Road and Schlegel Road.

470 Debt Service – The township pays equipment leases from the state liquid fuel fund. Currently there is one lease for the 2024 International Dump Truck.

480 Intergovernmental Expenditures

Social Security – Employer Share, Medicare – Employer Share, Unemployment – Employer Share – All three employer payroll costs are based on 5% raises in the draft budget.

Retirement Fund Contribution – The Minimum Municipal Obligation is calculated and adopted in September of the previous year.

Shared Workers Comp – Kutztown Borough requested contributions last year. No other municipality requested a contribution to their fire company's workers' compensation cost but all have been included in the budget.

Township Workers Compensation – This has been fluctuating over the past five years. Premium is based on salaries and history of injuries.

Township Property and Liability Insurance – Policy is with Brosky Insurance for building and equipment.

Treasurer’s Bond – No cost this year as I purchased a three-year bond to save premium costs.

Health & Dental Insurance – 11% increase to healthcare. No increase to the dental insurance. I asked PSATS to give me a quote for their Aetna policy.

Life and Short-Term Disability Insurance – Policy is with American United Life. There is no rate increase.

490 Other Financing Uses

Refund of Current Year Revenue – Return of real estate taxes due to a lowering of assessment value.

Web Site Design – Includes annual cost of hosting and domain name with GoDaddy and the cost of na Studios archiving minutes and setting up the new minute and meeting dates annually.

Account:	1334740
Name:	Jen 610-756-6707
Company:	GREENWICH TWP. SUPERVISORS
Address:	TOWNSHIP SECRETARY 775 OLD ROUTE 22 LENHARTSVILLE, PA 19534
Telephone:	(610) 683-5324
Ad ID:	2668166
Description:	NOTICE TO THE RESIDENTS AND TAXPAYER
Class:	1201
Orig User:	CRPKERR
Words:	57
Lines:	16
Agate Lines:	16
Column width:	1
Depth:	1.778
Blind Box:	
Total:	\$53.54

Run Dates: **12/03/24**
12/03/24

Publication
Reading Eagle, Reading Eagle Digital

NOTICE TO THE RESIDENTS AND TAXPAYERS OF GREENWICH TOWNSHIP

NOTICE IS HEREBY GIVEN by the Board of Supervisors of Greenwich Township that the proposed 2025 Budget is available for public inspection online at www.greenwich-township.pa.org and during regular business hours weekdays from 7 to 11 am at 775 Old Route 22, Lenhartsville, PA 19534.
RE Dec. 3 A-1

A	B	C	D	E	F	G	H	I	J	K	L	MO	P	CS	T
			2020 4 Year Prior	2021 3 Year Prior	2022 2 Year Prior	2023 1 Year Prior	2024 Current Year Budget	2024 Jan-Dec Cur Yr-Act	2025 Proposed Budget						
1		General Fund - Budget 2025													
36	362.10	- Application Fees	6,400.00	8,800.00	10,434.87	6,485.00	8,000.00	5,169.50	8,000.00						8,000.00
37	362.41	- Building Permit	22,742.18	54,757.21	52,836.80	70,620.90	60,000.00	37,292.50	40,000.00						40,000.00
38	362.42	- Electrical Permits	3,883.00	2,043.50	3,920.00	10,197.50	6,000.00	3,114.00	6,000.00						6,000.00
39	362.43	- Mechanical Permit	0.00	209.00	419.00	109.00	400.00	604.50	400.00						400.00
40	362.45	- Plumbing Permit	14,811.23	12,404.41	5,572.12	0.00	5,000.00	470.00	1,000.00						1,000.00
41	362.46	- Driveway permits (Paving)	250.00	100.00	300.00	250.00	300.00	789.50	300.00						300.00
42	362.47	- Road Occupancy Permits	0.00	0.00	0.00	0.00	0.00	0.00	0.00						0.00
43	362.48	- Zoning Permits	1,269.50	2,496.20	1,685.00	1,939.00	1,500.00	1,682.00	1,500.00						1,500.00
44	362.54	- Mobile Home Park Permits	2,225.00	2,225.00	2,230.00	2,230.00	2,230.00	2,230.00	2,230.00						2,230.00
45	362.55	- Demolition Permits	393.50	95.00	0.00	0.00	0.00	0.00	0.00						0.00
46	383.00	- Misc Revenue	43,533.37	43,189.95	1,689.30	345.00	1,500.00	169.90	1,500.00						1,500.00
47	391.10	- Proceeds of Sales of Gen. Asset	13,150.00	50.00	0.00	13,157.00	20,000.00	34,133.20	0.00						0.00
49	392.05	- Transfer From Escrow Account	1,190.43	138.00	0.00	0.00	0.00	0.00	0.00						0.00
50	392.07	- Transfer from N.T. Fire MM Acct	0.00	0.00	21,010.28	0.00	0.00	0.00	0.00						0.00
52	392.10	- Transfer from Capital Reserve			0.00	0.00	18,030.00	0.00	91,600.00						91,600.00
54	392	- Transfer from ARPA Acct.				0.00	246,200.00	247,642.64	0.00						0.00
55	395.00	- Refund of Expenditures	1,601.09	14,124.63	1,838.99	1,668.00	1,500.00	10,075.66	1,500.00						1,500.00
56	395.35	- Proceeds from Ins Claims	0.00	0.00	0.00	30,413.59	0.00	851.30	0.00						0.00
57	395.90	- Proceeds from Ins Dividends-MRM TRUST	3,772.14	5,027.30	5,102.78	2,785.53	3,000.00	10,131.00	8,000.00						8,000.00
58	395.91	- Workers Comp Refund	9,834.21	8,488.38	8,846.17	5,738.59	4,500.00	5,636.34	5,000.00						5,000.00
59		Total Income	873,115.57	1,155,402.20	1,214,930.02	1,132,433.84	1,395,910.00	1,329,305.98	1,464,430.00						

A	B	C	D	E	F	G	H	I	J	K	L	MO	P	CS	T
			2020 4 Year Prior	2021 3 Year Prior	2022 2 Year Prior	2023 1 Year Prior	2024 Current Year Budget	2024 Jan-Dec Cur Yr-Act	2025 Proposed Budget						
1		General Fund - Budget 2025													
		Expense													
60	400.420	Association Dues & Expenses	515.08	2,922.97	394.89	3,060.32	2,000.00	444.06	2,000.00						2,000.00
62	400.461	Employee Training	650.95	1,014.92	3,390.05	3,409.59	4,000.00	3,404.81	4,000.00						4,000.00
63	400.462	* EMC Training					1,400.00	0.00	1,400.00						1,400.00
64	402.311	Accounting & Auditing Services	13,076.25	14,162.50	17,773.75	10,963.60	8,400.00	8,400.00	8,400.00						8,400.00
65	403.241	Tax Coll. Material & Supplies	133.96	143.28	226.43	167.17	250.00	0.00	250.00						250.00
66	403.316	Tax Collector Processing Fee	1,467.45	1,048.30	2,041.32	1,523.70	2,000.00	1,734.77	550.00						550.00
67	403.350	Tax Collector's Bond	0.00	0.00	92.00	0.00	0.00	0.00	0.00						0.00
68	404.310	Legal Fees	25,718.00	65,038.99	43,807.62	50,558.15	50,000.00	26,815.62	50,000.00						50,000.00
70	406.100	Wages - Gov Personnel & Staff					0.00		0.00						0.00
71	406.110	Supervisor's Salary	5,625.00	5,625.00	7,155.12	5,713.77	6,225.00	4,218.75	6,225.00						6,225.00
72	406.111	Salaries of Road Department	177,843.04	178,846.38	216,097.40	202,252.09	280,000.00	247,230.91	225,000.00						225,000.00
73	406.112	Salaries of Director Emergency Svc				3,600.00	3,600.00	3,300.00	3,600.00						3,600.00
74	406.113	Salaries of Planning Commission	925.00	950.00	750.00	2,050.00	3,000.00	1,750.00	3,000.00						3,000.00
75	406.114	Commission of Tax Collector	8,401.39	8,384.83	8,496.76	8,626.29	8,700.00	8,649.06	12,000.00						12,000.00
76	406.115	Elected Auditors Salary	0.00	0.00	0.00	0.00	30.00	0.00	30.00						30.00
77	406.116	Zoning Hearing Board Salaries	270.00	270.00	210.00	200.00	500.00	250.00	500.00						500.00
78	406.130	Salary of Township Secretary	32,902.58	34,547.10	43,300.70	64,629.13	100,000.00	96,502.60	105,000.00						105,000.00
79	406.140	Maint Building - Cleaning	1,200.60	737.47	1,883.74	733.84	2,000.00	0.00	0.00						0.00
80	406.191	Clothing Allowance	900.00	900.00	1,200.00	900.00	1,200.00	1,200.00	900.00						900.00
81	406.210	Office Services & Supplies	4,747.99	5,571.60	3,689.78	15,636.79	14,000.00	6,266.89	6,000.00						6,000.00
82	406.316	Bank & Agency Svc Charges & Fees	0.00	0.00	51.42	799.08	800.00	693.54	800.00						800.00
83	406.341	Advertising & Printing	3,393.20	1,171.69	1,304.96	3,439.47	2,500.00	1,398.06	2,500.00						2,500.00
84	406.430	Real Estate Taxes	597.86	597.86	597.86	597.86	650.00	624.74	650.00						650.00
85	406.541	Cont. to Kutztown Library	3,730.00	3,730.00	3,725.00	3,500.00	3,500.00	3,500.00	3,500.00						3,500.00
86	406.544	Cont. to Albright College	200.00	450.00	200.00	200.00	200.00	200.00	200.00						200.00
87	406.547	Cont. to Berks County Solid Waste		500.00	500.00	500.00	500.00	500.00	500.00						500.00
88	406.900	Misc Expense	75.00	4,484.54	0.00	6.00	0.00	1,964.02	0.00						0.00
89	408.312	Comp. Plan Consulting Fees		0.00	0.00	0.00	5,400.00	0.00	5,400.00						5,400.00
90	408.313	Engineering Expenses	24,527.94	11,379.78	8,373.66	7,356.12	20,000.00	9,583.95	15,000.00						15,000.00
91	408-414	Special Engineering Expenses (SV GRANT)			29,786.96	36,047.68	0.00	869.04	0.00						0.00

A	B	C	D	E	F	G	H	I	J	K	L	MO	P	QS	T
			2020 4 Year Prior	2021 3 Year Prior	2022 2 Year Prior	2023 1 Year Prior	Current Year Budget	2024 Jan-Dec Cur Yr-Act	2025 Proposed Budget						
1		General Fund - Budget 2025													
92	409.230	Maint. Building - Heating Fuels	1,308.03	2,855.50	5,257.53	3,045.80	5,000.00	2,023.29	3,500.00						
93	409.231	Tires, Gasoline, Diesel, ect	19,503.31	34,837.82	50,266.55	30,801.48	50,000.00	30,959.18	60,000.00						
94	409.361	Maint. Building - Electric	2,476.21	3,338.53	3,804.64	4,030.19	4,000.00	4,466.05	5,000.00						
95	409.368	Maint. Building - Telephone	1,346.27	1,117.37	1,181.94	2,800.55	2,600.00	2,376.22	2,600.00						
96	409.373	Maint. Building - Maintenance	31,316.01	2,545.31	9,562.55	5,887.23	31,000.00	30,284.35	31,000.00						
97	409.374	Maint. Building: tools	1,573.63	3,265.46	866.80	1,286.92	2,000.00		2,000.00						
98	409.701	Capital Reserve	120,053.59	11,881.33	43,351.23	204,518.73	118,365.00	5,899.86	152,104.00						
99	410.00	- Fire Tax Distrib to Fire Co.	0.00	0.00	21,010.28	0.00	0.00								
100	411.000	Fremans Relief Fund (PA State)	22,968.98	20,786.89	24,530.90	24,109.14	24,000.00		24,000.00						
101	411.070	Foren Fire Ins Kutztown-35.5%	8,153.99	7,379.35	8,708.47	8,558.75	0.00	8,689.11							
102	411.071	Foren Fire Ins Kempton-43.4%	9,968.54	9,021.51	10,646.41	10,463.37	0.00	11,919.99							
103	411.072	Foren Fire Ins Virginville-21.1%	4,846.45	4,386.03	5,176.02	5,087.02	0.00	3,867.26							
104	412	Ambulance Donation							5,000.00						
105	414.310	ZO Permit Fees & Related Duties	33,790.35	37,306.86	50,098.41	39,971.81	40,000.00	34,382.79	40,000.00						
107	414.364	SEO Permit Fees&Related Duties	16,296.52	13,954.74	8,847.58	4,324.25	10,000.00	1,057.50	5,000.00						
108	414.493	Zoning Hearing Board Legal Fees	2,973.55	3,597.00	4,640.50	2,280.50	4,000.00	2,505.25	4,000.00						
109	414.494	Stenography Fees	252.05	750.40	1,210.17	1,122.87	1,000.00	879.63	1,000.00						
110	415.450	Berks County Radio	16,522.43	16,522.43	16,522.43	17,579.87	18,800.00	18,019.36	18,800.00						
111	423.192	Drug & Alcohol Testing	66.25	423.00	221.00	60.00	400.00	411.00	400.00						
112	427.227	Trash and Recycling				902.00	1,000.00	1,102.00	1,100.00						
113	430.740	Major Equipment Purchases					202,840.00	218,513.60	280,000.00						
114	432.000	Winter Maintenance Services	-6.41	0.00	0.00	0.00	0.00	0.00	0.00						
115	433.000	Traffic Control Devices	776.05	0.00	2,076.50	678.00	0.00	718.20	0.00						
116	436.000	Storm Water				69,210.00	0.00	244.83	0.00						
117	437.000	R & M Machinery	49,341.91	47,402.94	61,844.61	47,845.96	60,000.00	78,150.86	60,000.00						
118	437.327	Radio Maintenance	2,794.00	423.30	0.00	590.85	1,000.00	10,085.00	3,000.00						
119	438.254	Road Maintenance	20,974.27	29,697.41	32,380.74	10,366.84	22,000.00	24,706.78	22,000.00						
120	438.258	Sub Contractor	1,375.00	3,312.50	2,695.00	14,496.25	12,000.00	2,815.00	5,000.00						
121	438.380	Equipment Rental	523.59	0.00	1,395.00	0.00	5,000.00	1,489.88	5,000.00						
122	439.000	Road Construction				65,377.56	18,030.00	0.00	0.00						
123	471.050	Loan Payment - Principal		0.00	0.00	0.00	0.00	0.00	0.00						
124	472.050	Loan Payment - Interest		0.00	0.00	0.00	0.00	0.00	0.00						
125	481.100	Employer Social Security	13,869.12	14,220.39	17,228.81	17,300.50	24,500.00	20,549.62	22,500.00						
126	481.200	Employer Medicare	3,293.92	3,325.74	4,029.39	4,046.09	6,000.00	5,233.07	5,500.00						
127	481.300	Employer Unemployment Comp. Tax	477.87	564.18	606.76	591.97	700.00	657.76	800.00						

A	B	C	D	E	F	G	H	I	J	K	L	M	P	Q	S	T
			2020 4 Year Prior	2021 3 Year Prior	2022 2 Year Prior	2023 1 Year Prior	2024 Current Year Budget	2024 Jan-Dec Cur Yr-Act	2025 Proposed Budget							
1		General Fund - Budget 2025														
128	483.300	Retirement Fund Contributions	45,907.81	41,886.83	39,073.43	47,039.00	62,220.00	62,220.00	74,161.00							
129	484.350	Shared Worker's Comp					12,700.00	6,210.46	3,000.00							
130	484.354	Workman's Comp.- Kutztown Boro.	3,692.03	3,524.90	0.00	0.00										
131	484.355	Workman's Comp. - Albany Twp.	0.00	0.00	0.00	0.00										
132	484.356	Workman's Comp. - Richmond Twp.	0.00	0.00	0.00	0.00										
133	484.357	Workman's Comp.- Hamburg Boro.	0.00	0.00	0.00	0.00										
134	484.350	Shared Worker's Comp - Other	0.00	0.00	0.00	0.00										
135	484.358	Twp-Workman's Comp. Insurance	10,486.08	11,755.69	15,908.19	12,808.90	16,000.00	13,352.10	13,000.00							
136	486.352	Twp-Property & Liab Insurance	22,782.00	26,986.91	25,964.00	26,332.00	27,000.00	27,528.00	27,500.00							
137	486.353	Township Treasurer's Bond	0.00	3,469.00	0.00	5,063.00	0.00	0.00	0.00							
138	487.156	Health & Dental Insurance	92,686.96	44,844.26	80,997.87	80,652.38	90,000.00	96,069.63	127,660.00							
139	487.158	Life & Disability Insurance	638.54	944.33	1,295.20	1,273.08	1,600.00	1,450.68	1,300.00							
140	489.430	Federal Excise Tax PCOR	0.00	0.00	16.74	0.00	0.00	0.00	0.00							
141	491.002	Refund of Current Year Revenue	0.00	0.00	339.98	78.37	300.00	25.56	300.00							
142	492.452	Transfer to Fire Tax	1,433.62	1,752.89	1,528.18	0.00			0.00							
143	492.454	Transfer to State Fund Account	0.00	4,242.00	0.00	0.00	0.00		0.00							
144	492.456	Transfer to Escrow Account	0.00	1,600.00	0.00	0.00	0.00		0.00							
145	492.457	Transfer to New Tripoli Bank	0.00	0.00	0.00	0.00	0.00		0.00							
146	492.459	Transfer to Capital Reserve	0.00	118,952.67	0.00	0.00			0.00							
147	492.53	Transfer to ARP MIM	0.00	192,434.35	193,651.21	0.00	0.00		0.00							
148	493.453	Web Design/Maintenance	895.15	800.00	0.00	973.15	1,000.00	430.00	1,000.00							
149		Total Expense	849,309.98	1,047,799.94	1,121,187.55	1,177,338.14	1,395,910.00	1,157,764.80	1,464,430.00							
150		Net Income	23,805.59	107,602.28	93,742.47	-44,904.30	0.00	171,521.18	0.00							

State - Budget 2025		2021 2 year Prior	2022 1 year Prior	2023 1 year Prior	2024 Current Year Budget	2024 Jan-Dec Cur Yr Actual	2025 Proposed Budget
Estimated Balance 12/31/2023					48500.00		30000.00
Income							
341.01 · Interest on Checking N.T. Bank		12.10	9.23	36.17		26.36	
341.02 · Interest on Savings N.T. Bank		519.47	415.60	1629.22	2160.00	1647.58	2160.00
355.00 · State Shared Rev & Entitlements							
355.01 · Liquid Fuels Tax Grant		289183.04	284412.70	292461.95	289720.66	291492.28	286763.85
355.02 · Turnback Grant		28120.00	28120.00	28120.00	28120.00	28120.00	28120.00
391.10 · Sale of Equipment				20000.00		0.00	
392.00 · Interfund Transfers		4298.54					
392.03 - Transfer from MM		47438.80					
392.04 - Transfer from Capital Reserve			11666.60	11666.60			
Total Income		369572.05	324624.13	353913.94	320000.66	321286.22	317043.85
Total Available							347043.85
Expense							
430.740 · Major Equipment Purchase		62192.69	48154.05	48154.05	36487.00	0.00	36487.00
432.000 · Winter Maintenance Services		54857.68	50767.01	20173.85	60000.00	31849.47	60000.00
433.000 · Traffic Control Devices		2293.21	898.09	968.85	3000.00	4780.39	3000.00
436.000 · Storm Sewers & Drains		13051.16	7221.51	7184.38	11000.00	8132.73	11000.00
437.000 · Equipment Repair		0.00	0.00	0.00	0.00	0.00	
438.254 · Road Maintenance		68541.58	133778.34	74560.76	90000.00	81584.78	150000.00
438.257 · Curbs					0.00		
439.000 · Road Construction		229853.98	119346.28	150364.82	168013.66	178203.49	85956.85
483.01 Bank Fee - Positive Pay						400.00	600.00
492.000 · TRANSFER TO NEW TRIPOLI BANK					0.00		
Total Expense		430790.30	360165.28	301406.71	368500.66	304950.86	347043.85
		-61218.25	-35541.15	52507.23	-48500.00	16335.36	0.00