

**TOWNSHIP OF WHITEHALL
A HOME RULE MUNICIPALITY**

2025 PROPOSED BUDGET

MAYOR

JOSEPH J. MARX, JR.

DEPUTY MAYOR

JACK D. MEYERS

TOWNSHIP TREASURER

TINA J. KOREN

TOWNSHIP SOLICITOR

JOHN F. GROSS, ESQ.

TOWNSHIP ENGINEER

KEYSTONE CONSULTING ENGINEERS

BOARD OF COMMISSIONERS

THOMAS SLONAKER, PRESIDENT

JEFFREY J. WARREN, VICE PRESIDENT

RANDY ATIYEH, SECRETARY

ALBERTA J. SCARFARO

KEN SNYDER

ELIZABETH N. FOX

ROBERT H. PILIGIAN

TABLE OF CONTENTS

Cover Sheet	i
Table of Contents	ii
Budget Calendar	iii
Budget Message	iv - xii

General Fund Budget

<i>Revenues</i>	1 - 2
<i>Legislative</i>	3
<i>Administration</i>	4 - 7
<i>Insurance/Benefits</i>	8 - 9
<i>Treasurer</i>	10 - 11
<i>Police</i>	12 - 15
<i>Fire</i>	16 - 17
<i>Development</i>	18 - 19
<i>Traffic Control</i>	20 - 21
<i>Public Works</i>	22 - 24
<i>Recreation</i>	25 - 26
<i>Contingency</i>	27

Other Funds

<i>Highway Aid Budget</i>	28 - 30
<i>Debt Service Budget</i>	31 - 32
<i>Capital Reserve Budget</i>	33 - 38

Appendices

Expenses by Categories	A
Revenues by Categories	B
Salaries by Department	C
Salaries by Affiliation	D
Tax Rates for 2024	E
Calculation of 2024 Real Estate Tax Revenue	F
Calculation of 2024 Garbage Fee Revenue	G
Debt Service Schedule	H
History - Debt Principal Outstanding Since 2004	I
2024 Health Insurance - Family Rate History	J
Budget Full Time Staff	K
Total Tax Effort - Three Taxing Authorities	L
General Fund Unreserved Fund Balance History	M

CALENDAR

2025

January	Update Budget & Ledger Files on Computer System Distribute Final Budget Prepare & Distribute 4th Quarter Financial	February	Independent Audit of Prior Year's Finances	March	Completion of Audit Presentation of Audit and Year End Financial Report	April	Presentation and Distribution of 1st Quarter Financial Statements
May	Draft Trend Analysis of Revenue Collections	June	Preparation of Budget Estimate Forms by the Administration Comprehensive Annual Financial Report Submission	July	Distribution of Budget Estimate Forms to Bureau Chiefs with Instructions Prepare and Distribute 2nd Qtr Financial	August	Budget Requests Submitted to Administration
September	Comprehensive Review of Budget Requests Revenue Estimate Projections for Budget Year Year End Projection for the Current Year	October	Preparation of Proposed Budget Document Presentation of Proposed Budget by October 15th Prepare & Distribute 3rd Qtr Financial Statements	November	Board of Commissioners hold Budget Review Sessions and Public Hearings	December	Public Budget Hearings Final Adoption of Budget



TOWNSHIP OF WHITEHALL



JOSEPH J. MARX, JR.
MAYOR

The end of the 2024 Fiscal Year is quickly approaching, and it is incumbent upon the Township Administration to present its proposed budget for the upcoming year. As you scan through this document, I trust you will appreciate the numerous successes and consider the challenges the Township faces both in the current year and next year spending plans. As with all our residents, prices for labor and goods and materials have escalated since the COVID pandemic. These increased costs have now become the new normal.

You will see that while the Township enjoyed another reasonably successful fiscal year, there are issues of great concern. The Township has succeeded in maintaining a full complement of employees in each department, especially our police. In an environment where there is less interest in policing, we have done exceptionally well in maintaining our ranks, and keeping ahead of impending retirements.

However, it can surely be stated that Whitehall is not a growing community. Since County-wide reassessment occurred in 2013, Whitehall (as of 9/9/2024) has actually lost \$48 million in taxable assessed property. By comparison, Upper Macungie Township added \$1.1 billion, South Whitehall added \$301 million, and even Coplay added \$8 million.

This means Whitehall has lost \$181,000 in real estate tax revenue, compared to 12 years ago. 2024 will also see the completion of the use of the State and Local Fiscal Recovery funding. The \$2.9 million was required to be obligated by the end of 2024. This creates a revenue hole in the Grants line-item account.

Yet, these struggles were overcome by controlling expenses and certain revenue accounts which met or exceeded budgeted levels. Each Department has done fine work in managing the dollars entrusted to their care. Without their efforts, Whitehall simply could not deliver cost efficient services to those who call Whitehall Township their home. Bear in mind, for the 2024 budget, approved expenses were \$4.5 million more than budgeted revenues. Which means added revenue collection and keeping costs down is essential, in making up this \$4.5 million shortfall.

It is projected that 2024 will end with a \$66,000 surplus, much lower than prior years. Please bear this in mind as you examine the 2025 Proposed Budget.

Once again, you will see that the 2025 Budget is created through the Tyler In-Code software. This software has offered our Bureau Chiefs the ability to process their requests in greater detail, and provide, to the Commissioners and the tax paying public, greater transparency in detailing where the dollars are coming from and, more importantly, where they are being spent. With the above stated, I submit to you the Proposed Budget for the 2025 Fiscal Year.

2023 REVENUES

Revenues are expected to exceed their 2024 Budget by \$2.6 million. About 40% of this is in Earned Income Tax, where taxes received will be \$1 million higher. This number, a reflection of solid employment numbers in the Township, continues to be the sole producer of increased annual recurring revenue. Real Estate Taxes decreased slightly, due to the reduction of assessed values for the Lehigh Valley Mall properties.

Business Privilege Taxes exceeded budgeted amounts and could improve after budget release depending upon outstanding returns due. Most other taxes were on budget lines. Real Estate Transfer Taxes have decreased in the past few budget years. While property values have grown, the number of deed transfers have decreased, as a result of higher mortgage interest rates.

Licenses and Permits were up slightly. The main revenue item, Cable Franchise Fees, continued to incrementally drop as residents turn to streaming and satellite dishes for their TV entertainment. Business licenses and street opening permits were among those accounts exceeding budget amounts.

Fines revenues were well under budgeted amounts. As with most all households with bank accounts, interest income grew, creating a windfall in revenues. This was also a result of maintaining a large General Fund cash balance. The rental income, mostly from the cell tower at the old Golf Range, continued to be a stable source of income.

Grants revenue was slightly lower than anticipated. Nearly \$1 million of this was the federal SLRF funds, which expire at the end of 2024. The amount of pension funding received from the State grew significantly.

Construction permits exceeded their budgeted amounts across the board. Construction activity increased and permit revenue escalated accordingly. However, revenues for construction permits were 10% less than the prior year. Garbage fee collections met budget expectations. The delinquency rate continues to hover around 8-9%. For 2024, 752 households failed to pay their garbage bill in a timely manner, thus adding to delinquency rates.

Finally, the Township received \$500,000 in premium returns for health insurance costs. An additional \$300,000 in dividend payments were received for claim fund performance for General Liability and Workers Compensation insurance.

2024 EXPENDITURES

General Government

Legislative expenses were higher than budgeted. The Riverside Drive, the Roman lawsuit, Haven Ridge and other matters have added costs. The 145/Mechanicsville issue incurred a high amount of engineering expenses (though less than 2023). Most impactfully, the General Fund is required to return the \$350,000 in Lafarge Funds used as the Township's contribution to the Weinhofer land purchase. This transaction will occur in December 2024.

Administrative costs were on budget. Contracted services were consistent with its budget. Legal fees will be overbudget due to pending labor law matters, right-to-know requests and other policy matters. Overall, expenses for the Bureau are 2.8% less than budgeted.

The Treasurers budget was significantly lower than budgeted, with the exception of Refunds. As we are all aware the Lehigh Valley Mall properties received large refunds for overpayment of Real Estate Taxes for prior years. This placed a large burden on the Contingency Reserve account to make up for this deficit.

Public Safety

At a time when many law enforcement agencies are running departments well below staffing levels, Chief Marks and his staff have diligently and successfully addressed this issue by proactively hiring replacement officers and ensuring they are certified, or in the process of being certified, when vacancies occur. We are presently one officer over the budgeted complement, in anticipation of 4 retirements within the next 6-8 months. Two of these replacements are presently in the Police Academy and will graduate prior to the retirements.

With the change over to 12-hour shifts, you will note the big impact it has had on overtime savings. Coupled with the hiring planning, Chief Marks has impactfully reduced the number of shift shortages on the work schedule, to maintain the approved staffing levels.

The Department continues to function at optimal levels. The Department continues to work towards accreditation certification, with the assistance of a PCCD Grant. As Chief Marks will, not doubt, run through the facts and figures, the Department is successfully achieving its mission, despite personnel staffing difficulties. It is my firm belief that our Township is well served by the men and women of the Department, led by an outstanding team of administrators.

Under the leadership of Chief Bilder, there has been a resurgence in the morale and ranks in the Bureau. The dedication of these volunteers cannot be understated. Chief Bilder has added a number of new firemen which will serve us well in the coming years. The Township continues to increase the stipend program to attract and maintain our membership. With the addition of a second Fire Inspector, the program has continued to be a success, as the Township moves to ensure the safety and health of the occupants and employees in businesses and apartments throughout the Township. The Township completed the project to provide our assistant chiefs with a marked vehicle to perform their taxing duties. We are still awaiting the delivery of our Fire Police vehicle. This should be delivered some time in 2025.

Whitehall continues its commitment to retaining its volunteer service, to ensure the prompt and effective response of fire fighters, especially during the daytime hours. Chief Bilder is working with the Administration for payment of additional stipend dollars to qualified volunteers, and will increase that offering in the upcoming year.

Both the Fire and Police expenses for 2024, will come in under budget authorization.

Operations

The Development Office is a beehive of activity. Carl Lagler has continued to serve the Township into November to assist the transition in operations related issues. While Key Codes charges for third party inspections are higher than budgeted, savings resulted from the deferral of the comprehensive plan start and the Keystone Communities program not taking effect in 2024.

Sheldon Christman, our Public Works Chief, is wrapping up yet another successful paving season. A great deal of work on Township roads was accomplished, and the Crescent Court swale project will be completed. This will aid the Township in meeting its MS-4 mandate for storm water quality.

Cost increases have strained the budgets for vehicle repairs, and other commodities which experienced inflated pricing. Nearly \$325,000 was spent for winter plowing and salting. This increased the supplies account and overtime. Building maintenance costs increased due to the increased square footage requiring janitorial services. As we are in the final year of our garbage/recycling contract, expenses were slightly below budgeted levels. Fuel cost have pretty much peaked as of now and continue to hover around the budgeted mark.

For the Recreation Bureau, Brandon Hibbler has continued to perform admirably with a great deal of work completed. The flooring for the Senior Center was completed along with other cosmetic improvements. The removal of the Elmhurst Barn, though unplanned, was completed and removes a source of liability from the Township. The Summer concert series was a rousing success and brought large crowds to the Parkway to enjoy a night out. \$30,000 of tree work was done at our parks to remove dead and unwanted trees. Finally, the Bureau is entering the finishing months for the Parks and Open Space plan.

Insurances/Benefits/Transfers

Pension expenses were slightly higher than budgeted due to increased participation in the PMRS Defined Contribution Plan. Health Insurance, which experienced a decrease in premiums fell well below budgeted levels. Workers Comp costs will be slightly below budgeted levels.

Finance Officer Gavin Meyers made all required Debt Service payments in a timely manner. The General Fund transferred the required funding to the Capital Reserve Fund.

PROPOSALS FOR 2024

Revenues

As a result of the Municipal Solid Waste/Recycling contract award, the Garbage Fee will need to be increased impactfully in 2025. As such, it was incumbent upon me to carefully examine and

assess our budget for 2025. My direction was to remove from consideration a Real Estate Tax increase, to spare the taxpayers of Whitehall any additional financial burden. Bureau Chiefs will do their level best to manage their accounts judiciously. Therefore, I shall announce that the Township Real Estate Tax millage rate will remain at its current level of 3.80 mills. The Township, in its 2025 Budget has proposed elevating the budgeted amounts in Tax Line Items such as Earned Income Tax (\$400,000) and Business Privilege Tax (\$185,000). Until the Township sees any impactful growth in taxable assessed property, Real Estate Taxes will continue to remain flat. Based upon County reporting, Transfer Taxes have also been reduced by 10%. Finally, with the increase in the unemployment statistics, Local Services Tax revenues will be cut slightly.

I am hopeful, as are all of you, that the change over to HA Berkheimer for Business Privilege Tax collection will spur increased revenues in this important tax. Since they possess the authority to utilize the legal process, delinquent BPT will no longer be as problematic as in our prior history.

A decrease in Fire Inspections is projected, in that one of our inspectors will be on leave for a significant part of 2025. Also factored in is a continued decrease in Cable Franchise Fees. This revenue account has decreased for the past several years; first, as households converted to satellite dishes and now, to streaming platforms. Interest income has been budgeted at a more appropriate level, as interest rates are projected to decrease as the Federal Reserve plans additional rate reductions in 2025.

Grant Funding will markedly decrease with the expiration of SLFR Funds. This will reduce grant revenue by over 50%. It will create a recurring hole in revenues for upcoming budget cycles. A listing of the 2025 grants appears in the budget detail. About \$18,000/officer is reimbursed to offset the academy expenses and partial salary reimbursement. Finally, reflective of the state pension aid received in 2024, the General Pension Aid line item has been increased.

Charges for Services have been budgeted at incremental increases, particularly construction permits. 2025 will have the Storm Water Facilities inspections. This is performed by KCE every three years, as required. Finally, Insurance Refunds have been held at their prior year level, since any insurance premium refunds will not be made known until after the completion of the 2024 Budget cycle.

The remaining, and most important consideration for the 2025 budget is the establishment of the Garbage Fee for 2025. You are all well aware of the issue, and the impact this service has had on other municipalities. The proposed fee for 2025 is \$615.00, and an additional \$130.00 for those with a second garbage toter. This fee is based upon the assumptions that all policies and rules will remain as they currently exist. This includes the senior discount percentage policy. As with the Real Estate tax, the number of customers has only grown slightly. The Township has only added 232 garbage customers in the past 11 years. As of this writing, there are 8,244 bills. For 2023, 752 (9%) of those bills were unpaid, and went to Portnoff for collection. I am certain we will explore this matter in greater detail as the budget hearing progress.

Expenditures

General Government

For the Legislative Bureau, increases in consulting services have been increased due to the increase and severity of the matters before the Board of Commissioners which require legal and engineering expertise.

The Township's relationship with our software provider (Tyler), IT consultant (SSI) and TD Bank has been working well. In 2025, we will implement with Tyler, the equipment and software to provide for residents, businesses, contractors, and the customers we serve the opportunity to utilize credit cards to pay for their transactions at the Tax Office window. This will add to the existing on-line bill paying currently provided for real estate taxes and garbage bills. The program would require close and daily monitoring of these transactions.

The proposed salary increases for non-Union employees is 3.50%. Most of the Administration line items in the budget are unchanged or slightly adjusted. The major increase in a line-item account was the request by the Emergency Management Coordinator for an additional \$20,000 in funding. The Board can discuss the merits of this increase.

The Tax Office is fully staffed with employees with a year more of experience under their belts. Expenditures, save for salaries, are consistent with the prior year. The Teamsters Contract requires a 4.25% wage increase for all Union employees. Though the debilitating real estate tax refunds for the Lehigh Valley Mall properties were settled, they and other commercial properties may and/or have requested appeals for reassessments to commercial properties.

Treasurer Koren and Deputy Mayor Meyers, as well as the Whitehall-Coplay School District were supportive of the outsourcing of Business Privilege Tax collection to Berkheimer. Treasurer Koren and her staff remain busy in providing the collector with the information they require to transition the records. I remain confident that this action, supported by the Board, will provide long-term dividends in the additional receipt of tax revenues.

Public Safety

As noted earlier, Chief Marks and his staff are focused upon filling all position vacancies. Our complement currently sits at 51. Four known retirements will occur before the midpoint of the 2025 year. As also noted, the twelve-hour shift has been implemented for the Patrol Division in 2024. This will provide better scheduling, more reliable shifts, and could make a dent in the payments of overtime.

That stated, the contractual wage increase is set at 5.00%. This is the final year of the contract with the Whitehall Police Officers Bargaining Unit. Know that wages will well exceed that amount, since about 20 officers, hired in the past three years, receive wage increases for years of service until reaching the maximum 5-year service time.

You will note several significant decreases in the departmental budget. With the exception of Contracted Services, which are identified in the detail of the departmental budget, line-item expenses are less than that of the 2024 Budget.

Two major items of note in the Fire Department. The stipend program is proposed to increase to \$300,000, allowing for higher stipends for our dedicated volunteers. Second, in equipment replacement, a large decrease in expenditures is budgeted. With the receipt of a \$400,000+ grant for fire fighter gear, this will remove a large expense item from the General Fund budget.

Operations

The Development Bureau has a few increases in its General Fund budget. \$50,000 is proposed for the blight remediation program Lee has discussed. The second is a \$100,000 expense for Phase 1 of the Comprehensive Plan update. The Township is presently reviewing grant opportunities for assisting in the funding of this major endeavor. Finally, \$55,000 is budgeted for Storm Water Facility inspections, which is required every three budget cycles.

The only General Fund issue of note in the Communication & Traffic Control Division budget is the increased costs for street line striping and markings. In addition to the increased costs for the service, street marking for VASCAR enforcement, and IRT crossings are also required by Statute. For the Public Works Bureau, the department is fully staffed, and most all are Teamsters employees, who will receive a 4.25% wage increase. With the notable exception of the line item for garbage and recycling collection services, most all are at prior year budget amounts.

Equipment repair supplies will experience a higher increased level of funding as auto parts, and other supplies continue to climb in price. Snow removal supplies are predicated upon the bid price for road salt.

For the Recreation Bureau, Brandon Hibbler has focused upon increased attention to our parks and playgrounds. Camp Whitehall, while restricted to one camp rather than the two previously held, broke even this year. We shall offer this program in 2025, keeping a close eye on the balance sheet. Brandon is also looking toward offering field trips, as was a weekly occurrence in the past.

Most of the line items have an incremental increase proposed. This is to better address some of the needs of the organizations which rely upon the Township for funding.

Insurances/Benefits/Transfers

Health insurance costs will increase by 9.00%, as a result of claims experience and the increase pressure of the health care providers. Pension obligations will decrease by \$45,000. Most of this expense is borne by the Police Pension Plan. The Township avoided a six-figure increase in Police Pension obligations by revising its calculations on an asset smoothing method, which offsets the major pension fund loss experienced in 2022. Workers Compensation Costs, based upon payroll, will remain relatively stable, since our claims experience has been very positive. Dental insurance costs will rise 5% due to the increased allowances to providers. Finally, due to the large number of Capital Reserve equipment and project costs, the General Fund will transfer \$1.4 million for capital needs.

Other Budgeted Funds

For the Highway Aid Fund, the increase in street lighting services have increased the budget for Street Lighting . Continued repairs and maintenance for our traffic signals is increasing. Sufficient funding is in place for this line items for 2025. The Township's Debt Service remains constant and is accounted for in the 2025 Budget.

A robust and aggressive Capital Reserve Fund is anticipated for 2025. Many of these projects are grant dependent or grant funded. 5 Ford Explorer vehicles are budgeted for replacement for the Police Bureau. There are also technology purchases, including the traffic cameras at Mechanicsville Road/MacArthur Road and Route 329/Church Street. Lastly, seed money is budgeted for the initial purchase of Speed Warning Signs, as are found in many of our other neighboring communities.

The budget for radios to change with the County's new 911 plan has been deferred based on the information receive from Lehigh County. For 2025, the County will be purchasing the radios, based upon the needs of each emergency services provider, and establish a zero-interest loan program with an estimated 10-year repayment schedule. Though our numbers are tentative, it is estimated that our annual obligation for 2026 and thereafter will be somewhere between \$125,000-\$150,000 per each of the budget years.

For the Fire Bureau, two items of note. First, the Capital Improvements Program projected 2025 for the purchase of a new rescue pumper truck. Based upon the needs of the Department, they have deferred this item for the near future. The primary purchase is the replacement of the watercraft for river rescues, and dive team operations.

Major equipment purchases budgeted in Public Works are three pickup trucks and a tandem-axle dump truck. The crack sealing machine, approved by the Board, is to be purchased, with \$72,000 from a state grant. Two pieces of equipment are dependent upon grant funding. These are the replacement of the Tiger mower, and the replacement of a skid steer loader.

An ambitious \$1 million is budgeted for roads, alleys and bridge maintenance items. 2 NPDES projects are budgeted. These include storm water basin naturalization work (\$77,500), and the Belmont Estates swale project (\$420,000 65% grant covered). Also funded are our obligations for handicapped ramp installation (also grant dependent) and the Novak Landfill testing.

For Recreation, a replacement small mower and the addition of a woodchipper are capital equipment purchases. The Township has obligated a line item of \$35,000 for the installation of security cameras in locations to be dependent upon the approval of a camera policy and as determined by the Board and Administration. A large amount of paving work is to be budgeted, most notably the courts at Hokendauqua, Stiles and West Catty. Additionally, the restoration of a court is proposed at a site to be determined in the Presidential village area.

For the Ironton Rail Trail, the trailhead parking lot bid will be released in November, with a Spring 2025 construction. A majority of the \$438,000 expense is covered through a TASA grant. The Township should know in upcoming weeks on the grant application for the paving of the

trail loop. Were this funded, we would need to set a timetable, based upon the terms of the award. The trail markings project is dependent upon the above referenced grant.

Other projects are as listed in the budget detail. Work at the Hokey tennis courts and parking lot have been stalled, since PPL has yet to provide detail as to the cost for running service to access the area in question.

Conclusion

All totaled, General Fund expenses exceed revenues by \$4.8 million. My concern is that this increases our deficit by \$350,000. 2025 will be a highly transitional year. The stagnation of real estate tax revenues, loss of grant funding, increase in garbage fees and the overall escalation of the costs of doing business concern me, and should you as well. Whitehall cannot continue to have Earned Income Tax as its only growing source of revenue. We will closely monitor our experiences this coming year and shall keep you apprised of these reviews.

Despite the lack of growth in the value of real estate in the Township, it is incredible that since re-assessment in 2013, only one time in these 12 years has there been a real estate tax increase in the Township. That was to fund the Township municipal construction project. We are blessed with paid staff and volunteers who make Whitehall a better place to live and call home. This 2025 fiscal spending plan continues the pledge we make to our community to efficiently and cost-effectively deliver the services needed for our community to thrive. General Fund expenditures, with the exception of garbage and recycling costs, have increased a mere \$229,327, or less than 0.70%

I must commend our Bureau Chiefs for their hard work and their professionalism in their respective vocations. Without their leadership and cooperation, the quantity and quality of the services we offer could not be possible. The employees and staff continue to work to better our community. Finally, without the assistance of volunteers, especially in the Fire and Recreation bureaus, Whitehall could not succeed. I look toward working cooperatively with you on this 2025 Proposed Budget. The staff and I will be available to answer any and all questions you may have.

Respectfully submitted,



Joseph J. Marx, Jr.

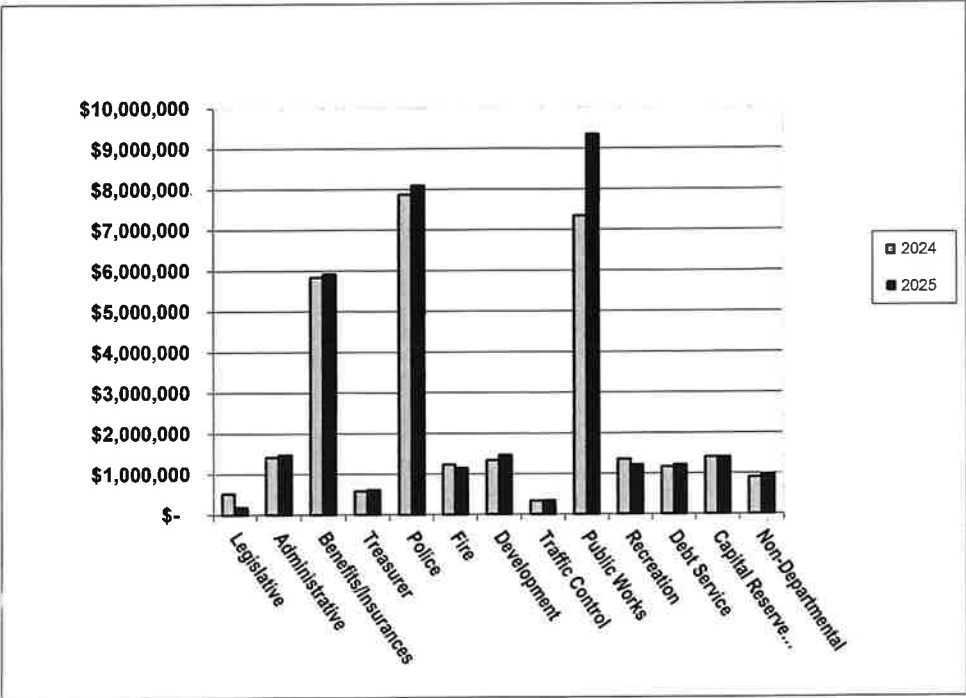
Whitehall Township Mayor

GENERAL FUND

The General Fund is used to account for all current financial transactions, applicable to the General Government Operations of the Township that are, by law, not required to be accounted for in another fund. Principal revenue sources are Real Estate Taxes, Business Privilege Taxes, Earned Income Taxes, grants and intergovernmental revenues and charges for service (e.g. Garbage Fees). This Fund accounts for the general operating expenditures of the Township, including police and fire protection, street repairs and maintenance, sanitation, traffic control, parks and recreation, planning, zoning and development, and general and tax administration..

TOWNSHIP OF WHITEHALL
2025 PROPOSED BUDGET
GENERAL FUND BUDGET

ACCOUNT	2024	2025	CHANGE
Revenue	\$ 26,807,542	\$ 28,551,240	6.50%
Expenditures			
Legislative	\$ 525,409	\$ 180,584	-65.63%
Administrative	\$ 1,420,504	\$ 1,477,519	4.01%
Benefits/Insurances	\$ 5,841,295	\$ 5,919,497	1.34%
Treasurer	\$ 578,838	\$ 604,920	4.51%
Police	\$ 7,868,777	\$ 8,101,296	2.95%
Fire	\$ 1,223,196	\$ 1,147,868	-6.16%
Development	\$ 1,328,667	\$ 1,451,083	9.21%
Traffic Control	\$ 334,753	\$ 343,773	2.69%
Public Works	\$ 7,337,111	\$ 9,356,592	27.52%
Recreation	\$ 1,358,957	\$ 1,208,946	-11.04%
Debt Service	\$ 1,168,611	\$ 1,214,030	3.89%
Capital Reserve Transfer	\$ 1,400,000	\$ 1,400,000	0.00%
Non-Departmental	\$ 900,496	\$ 972,183	7.96%
Total Expenditures	\$ 31,286,614	\$ 33,378,291	6.69%
Deficiency	\$ (4,479,072)	\$ (4,827,051)	
Beginning Balance	\$ 15,176,246	\$ 16,776,408	
Ending Balance	\$ 10,697,174	\$ 11,949,357	



GENERAL FUND
SUMMARY BUDGET STATEMENT

<u>REVENUES</u>	<u>2024 FINAL</u>	<u>2024 A & E</u>	<u>2025 PROPOSED</u>
Taxes	\$ 19,430,000.00	\$ 20,654,731.00	\$ 19,837,500.00
Licenses & Permits	\$ 666,500.00	\$ 747,469.00	\$ 631,000.00
Fines & Forfeits	\$ 175,000.00	\$ 129,593.00	\$ 145,000.00
Interest & Rents	\$ 300,000.00	\$ 557,713.00	\$ 400,000.00
Intergovernmental Revenue	\$ 2,663,042.00	\$ 2,749,162.00	\$ 1,768,410.00
Charges for Service	\$ 3,261,000.00	\$ 3,606,603.00	\$ 5,454,330.00
Miscellaneous Revenue	\$ 312,000.00	\$ 950,081.00	\$ 315,000.00
<i>TOTAL REVENUES</i>	\$ 26,807,542.00	\$ 29,395,352.00	\$ 28,551,240.00
Legislative	\$ 525,409.00	\$ 544,896.00	\$ 180,584.00
Administration	\$ 1,420,504.00	\$ 1,380,006.00	\$ 1,477,519.00
Insurance/Benefits/Transfers	\$ 8,409,906.00	\$ 8,256,019.00	\$ 8,533,527.00
Treasurer	\$ 578,838.00	\$ 921,028.00	\$ 604,920.00
Police	\$ 7,868,777.00	\$ 7,475,255.00	\$ 8,101,296.00
Fire	\$ 1,223,196.00	\$ 1,118,583.00	\$ 1,147,868.00
Development	\$ 1,328,667.00	\$ 1,217,569.00	\$ 1,451,083.00
Traffic Control	\$ 334,753.00	\$ 307,242.00	\$ 343,773.00
Public Works	\$ 7,337,111.00	\$ 6,921,497.00	\$ 9,356,592.00
Recreation	\$ 1,358,957.00	\$ 1,186,981.00	\$ 1,208,946.00
Contingency Reserve	\$ 900,496.00	\$ -	\$ 972,183.00
<i>TOTAL EXPENDITURES</i>	\$ 31,286,614.00	\$ 29,329,076.00	\$ 33,378,291.00
DIFFERENCE	\$ (4,479,072.00)	\$ 66,276.00	\$ (4,827,051.00)
BEGINNING YEAR FUND BALANCE	\$ 15,176,246.00	\$ 16,710,131.00	\$ 16,776,407.00
END OF YEAR FUND BALANCE	\$ 10,697,174.00	\$ 16,776,407.00	\$ 11,949,356.00

REVENUES





Whitehall Township

Budget Book Format

For Fiscal: 2025 Period Ending: 12/31/2025

Account Number	Account Name	2024 2024 FINAL	2024 2024 A&E	2025 2025 PROP
Fund: 10 - GENERAL FUND				
Revenue				
10-30110	REAL ESTATE TAX CURRENT	8,400,000.00	8,411,444.00	8,357,500.00
10-30120	REAL ESTATE TAX PRIOR	75,000.00	0.00	0.00
10-30140	REAL ESTATE TAX DELINQ	75,000.00	104,248.00	75,000.00
10-31000	PER CAPITA TAX	80,000.00	85,999.00	88,000.00
10-31010	REAL ESTATE TRANSFER TAX	550,000.00	520,819.00	500,000.00
10-31020	EARNED INCOME TAX	8,000,000.00	9,093,134.00	8,400,000.00
10-31052	LOCAL SERVICE TAX	550,000.00	573,368.00	522,000.00
10-31080	BUSINESS PRIV TAX	1,700,000.00	1,865,719.00	1,895,000.00
10-32100	BUSINESS PERMIT/LICENSE	72,000.00	87,489.00	75,000.00
10-32170	AMUSEMENT LICENSE	22,000.00	26,200.00	22,000.00
10-32190	MISC REVENUE	50,000.00	77,417.00	50,000.00
10-32191	PLAN REVIEWS	17,500.00	14,790.00	17,500.00
10-32193	CABLE FRANCHISE FEES	340,000.00	321,244.00	304,000.00
10-32194	ZONING	17,000.00	21,807.00	18,000.00
10-32195	USE PERMITS	22,000.00	19,843.00	21,000.00
10-32196	TEMP MASTER PLUMBER LIC	5,000.00	7,095.00	5,500.00
10-32197	DUPLICATE BILL FEES	22,000.00	37,390.00	22,000.00
10-32198	POLICE DEPT MISC REVENUE	1,500.00	1,880.00	1,500.00
10-32199	FIRE DEPT MISC REVENUE	2,500.00	11,945.00	5,000.00
10-32200	FIRE INSPECTIONS	80,000.00	75,655.00	65,000.00
10-32280	STREET OPENING PERMITS	10,000.00	40,265.00	20,000.00
10-32290	MOVING PERMITS	5,000.00	4,450.00	4,500.00
10-33100	FINES	175,000.00	129,593.00	145,000.00
10-34100	INTEREST	250,000.00	503,508.00	350,000.00
10-34200	RENTS	50,000.00	54,206.00	50,000.00
10-35400	GRANTS	1,697,252.00	1,588,291.00	755,910.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2025 PROP	Jefferson Playground - Miller Grant	0.00	0.00	-80,000.00
2025 PROP	Jefferson Playground Study	0.00	0.00	-22,110.00
2025 PROP	Miscellaneous Grants	0.00	0.00	-18,000.00
2025 PROP	New Officer MPOETC Reimbursement	3.00	-18,000.00	-54,000.00
2025 PROP	PCCD Police Grant	0.00	0.00	-10,000.00
2025 PROP	Police Grant - McNeill Grant	0.00	0.00	-50,000.00
2025 PROP	Police Grants	0.00	0.00	-10,000.00
2025 PROP	Recreation & Open Space Plan	0.00	0.00	-36,800.00
2025 PROP	Recycling - Performance Grant	0.00	0.00	-75,000.00
2025 PROP	Recycling Program Grant	0.00	0.00	-45,000.00
2025 PROP	Recycling Program Grant 2023	0.00	0.00	-45,000.00
2025 PROP	School Resource Officers	0.00	0.00	-120,000.00
2025 PROP	Volunteer Fire Fighter Relief	0.00	0.00	-190,000.00
10-35501	PUBLIC UTILITY TAX	18,000.00	17,731.00	18,000.00
10-35508	BEVERAGE LICENSE	9,500.00	9,200.00	9,500.00
10-35512	GEN PENSION SYS AID	938,290.00	1,133,940.00	985,000.00
10-36000	SALES-PROP/SUP/SERVICES	42,000.00	57,127.00	45,000.00
10-36133	ZONING DOCKETS	14,000.00	27,545.00	15,000.00
10-36160	REIMB-SCHOOL DIST/CTY	85,000.00	94,783.00	105,000.00
10-36210	OFF DUTY POLICE REIMB	115,000.00	83,063.00	90,000.00
10-36211	ACCIDENT/CRIMINAL REPORTS	15,000.00	13,890.00	15,000.00

Account Number	Account Name	2024 2024 FINAL	2024 2024 A&E	2025 2025 PP
10-36241	BUILDING PERMITS	185,000.00	234,852.00	200,000.00
10-36242	ELECTRIC PERMITS	80,000.00	98,495.00	100,000.00
10-36243	PLUMBING/SEWER PERMITS	17,000.00	25,710.00	22,000.00
10-36245	OCCUPANCY PERMITS	65,000.00	69,156.00	65,000.00
10-36315	STRMWTR FCLTY MAINT REIMB	0.00	0.00	50,000.00
10-36430	GARBAGE/REFUSE CHARGES	2,375,000.00	2,435,596.00	4,464,330.00
10-36432	DELINQUENT GARBAGE	200,000.00	387,708.00	210,000.00
10-36440	RECYCLING REVENUE	3,000.00	4,494.00	3,000.00
10-36700	RECREATION REVENUE	65,000.00	74,184.00	70,000.00
10-38000	REFUNDS/MISC	12,000.00	32,639.00	15,000.00
10-38010	REFUNDS/INSURANCE	300,000.00	817,442.00	300,000.00
10-39000	TRANSFER FROM HWY AID	0.00	100,000.00	0.00
Total Revenue:		26,807,542.00	29,395,354.00	28,551,240.00

LEGISLATIVE BUREAU



Account Number	Account Name	2024 2024 FINAL	2024 2024 A&E	2025 2025 PROP
Department: 400 - LEGISLATIVE				
Expense				
10-400-51015	ELECTED OFFICIALS SALARY	28,875.00	27,556.00	28,875.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2025 PROP	Commissioners Salaries	7.00	4,125.00	28,875.00
10-400-51061	EMPLOYER FICA	2,208.94	2,119.00	2,208.94
Budget Detail				
Budget Code	Description	Units	Price	Amount
2025 PROP	FICA - Employer	28,875.0	0.08	2,208.94
10-400-52003	LEGAL SERVICE/NON-REIMB	60,600.00	73,163.00	75,000.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2025 PROP	Civil Service Commission	12.00	250.00	3,000.00
2025 PROP	Special Counsel	0.00	0.00	3,000.00
2025 PROP	Township Solicitor	12.00	5,750.00	69,000.00
10-400-52006	ENGINEERING/NON-REIMB	25,000.00	34,759.00	42,000.00
10-400-56006	INDUSTRIAL DEVELOPMENT	25,000.00	25,000.00	25,000.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2025 PROP	Annual Contribution to WTICDA	0.00	0.00	25,000.00
10-400-56012	CIVIL SERVICE CONTRIBUTN	2,000.00	575.00	0.00
10-400-57002	MISC EXPENSES	381,725.00	381,725.00	7,500.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2025 PROP	ADVERTISING	0.00	0.00	600.00
2025 PROP	CHAMBER DINNER	0.00	0.00	100.00
2025 PROP	CHAMBER MEMBERSHIP	0.00	0.00	450.00
2025 PROP	FALLFEST SPONSORSHIP	0.00	0.00	600.00
2025 PROP	FIREMEN BANQUET	0.00	0.00	5,750.00
Total Expense:		525,408.94	544,897.00	180,583.94
Total Department: 400 - LEGISLATIVE:		525,408.94	544,897.00	180,583.94

ADMINISTRATION BUREAU



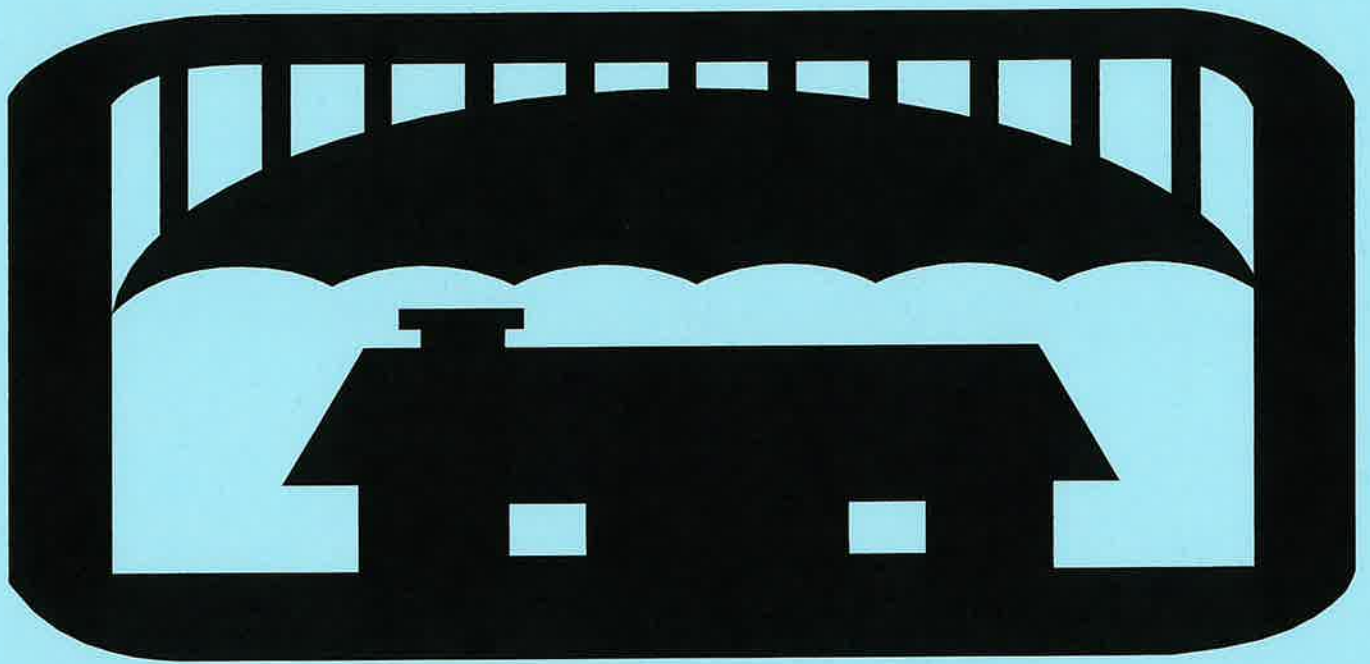
Account Number	Account Name	2024 2024 FINAL	2024 2024 A&E	2025 2025 PROP
Department: 401 - ADMINISTRATION				
Expense				
10-401-51011	REGULAR EMPLOYEES	640,729.00	640,583.00	670,598.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2025 PROP	ACCOUNTS PAYABLE CLERK	0.00	0.00	67,494.00
2025 PROP	ADMINISTRATIVE SECRETARY	0.00	0.00	55,673.00
2025 PROP	DEPUTY MAYOR	0.00	0.00	125,216.00
2025 PROP	EXECUTIVE SECRETARY	0.00	0.00	74,387.00
2025 PROP	FINANCE OFFICER	0.00	0.00	87,360.00
2025 PROP	HEALTH INSURANCE REBATES	12.00	1,950.00	23,400.00
2025 PROP	HUMAN RESOURCES OFFICER	0.00	0.00	79,498.00
2025 PROP	LONGEVITY	0.00	0.00	7,431.00
2025 PROP	PURCHASING AGENT	0.00	0.00	88,704.00
2025 PROP	SICK INCENTIVES	0.00	0.00	2,400.00
2025 PROP	WORD PROCESSING SECRETARY	0.00	0.00	59,035.00
10-401-51015	ELECTED OFFICIALS SALARY	117,186.52	109,645.00	120,219.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2025 PROP	HEALTH INSURANCE REBATE	12.00	740.00	8,880.00
2025 PROP	MAYOR	0.00	0.00	111,339.00
10-401-51061	EMPLOYER FICA	58,126.08	56,318.00	60,497.50
Budget Detail				
Budget Code	Description	Units	Price	Amount
2025 PROP	EMPLOYER FICA	790,817.	0.08	60,497.50
10-401-52000	CONTRACTED SERVICES	227,440.00	219,540.00	246,040.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2025 PROP	ADDITIONAL IT SERVICES	0.00	0.00	7,500.00
2025 PROP	BACKGROUND CHECK SERVICES	0.00	0.00	2,000.00
2025 PROP	BANK/PAYING AGENT/DEBT FILING	0.00	0.00	3,500.00
2025 PROP	ENGINEERING CONSULTANTS	0.00	0.00	15,000.00
2025 PROP	GRANT WRITING SERVICES	0.00	0.00	10,000.00
2025 PROP	KANTOLA - HARASSMENT TRAINING	0.00	0.00	1,500.00
2025 PROP	MERIPLEX - REDUNDANT INTERNET	12.00	1,200.00	14,400.00
2025 PROP	MERIPLEX IT SERVICES	12.00	8,000.00	96,000.00
2025 PROP	OTHER CONTRACTED SERVICES	0.00	0.00	5,000.00
2025 PROP	PEN TELE DATE T-1	12.00	1,460.00	17,520.00
2025 PROP	SERVICE ELECTRIC FIRE ALARM	12.00	160.00	1,920.00
2025 PROP	TOWNSHIP NEWSLETTER	3.00	600.00	1,800.00
2025 PROP	TRAFFIC ENGINEERING	0.00	0.00	7,500.00
2025 PROP	TU WAY COMMUNICATIONS CONTRACT	0.00	0.00	17,000.00
2025 PROP	TYLER TECHNOLOGIES	0.00	0.00	35,000.00
2025 PROP	TYLER TECHNOLOGIES - CREDIT CARD	0.00	0.00	5,500.00
2025 PROP	VM WARE LICENSE	0.00	0.00	1,300.00
2025 PROP	WEBSITE MAINTENNCE	0.00	0.00	3,600.00
10-401-52001	CODIFICATION	5,500.00	7,442.00	6,500.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2025 PROP	CODIFICATION OF ORDINANCES	0.00	0.00	3,500.00
2025 PROP	COMPILATION & ASSEMBLY	0.00	0.00	3,000.00
10-401-52002	AUDITING SERVICE	50,000.00	31,000.00	30,000.00

Account Number	Account Name	2024 2024 FINAL	2024 2024 A&E	2025 2025 PROP
Budget Detail				
Budget Code	Description	Units	Price	Amount
2025 PROP	Auditing 2024 Fiscal Year	1.00	30,000.00	30,000.00
10-401-52003	LEGAL SERVICE/NON-REIMB	123,000.00	134,544.00	125,000.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2025 PROP	Labor Counsel Services	5,000.00	12.00	60,000.00
2025 PROP	Legal Services - Litigation Special	0.00	0.00	11,000.00
2025 PROP	Township Solicitor Services	4,500.00	12.00	54,000.00
10-401-52004	TELEPHONE	11,520.00	11,384.00	12,000.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2025 PROP	MAYORS PHONE	0.00	0.00	520.00
2025 PROP	RING CENTRAL	0.00	0.00	11,480.00
10-401-52015	PAYROLL PROCESSING	13,708.00	7,355.00	13,528.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2025 PROP	Bi-Weekly Payroll	12.00	650.00	7,800.00
2025 PROP	Monthly Payroll	12.00	60.00	720.00
2025 PROP	Monthly Police Pension	12.00	184.00	2,208.00
2025 PROP	W-2 & 1099 Processing	1.00	2,800.00	2,800.00
10-401-52019	ADVERTISING	35,000.00	32,604.00	36,000.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2025 PROP	ADOPTED ORDINANCES	0.00	0.00	3,500.00
2025 PROP	BIDS	0.00	0.00	5,000.00
2025 PROP	BOARD OF COMMISSIONERS	0.00	0.00	7,500.00
2025 PROP	JOB POSTINGS	0.00	0.00	2,000.00
2025 PROP	LEGAL & LEGISLATIVE	0.00	0.00	750.00
2025 PROP	OTHER LEGAL ADS	0.00	0.00	3,750.00
2025 PROP	PLANNING COMMISSION	0.00	0.00	3,500.00
2025 PROP	ZONING HEARING BOARD	0.00	0.00	10,000.00
10-401-52021	LEASE\RENTAL	16,940.00	16,940.00	16,940.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2025 PROP	CANON COPIER SYSTEM	12.00	850.00	10,200.00
2025 PROP	COPIER OVERAGE/COLOR	0.00	0.00	5,000.00
2025 PROP	MAIL MACHINE RENTAL	4.00	435.00	1,740.00
10-401-53001	OFFICE SUPPLIES	14,000.00	12,779.00	14,000.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2025 PROP	Copy Paper - Machines	0.00	0.00	3,000.00
2025 PROP	General Office Supplies	0.00	0.00	7,000.00
2025 PROP	Miscellaneous Small Equipments	0.00	0.00	1,000.00
2025 PROP	Toner/Ink Cartridges	0.00	0.00	3,000.00
10-401-53002	POSTAGE	14,900.00	14,900.00	16,050.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2025 PROP	ADMINISTRATION POSTAGE	0.00	0.00	7,200.00
2025 PROP	NEWLETTERS	3.00	2,950.00	8,850.00
10-401-53003	PRINTING	2,000.00	2,000.00	2,000.00

Account Number	Account Name	2024 2024 FINAL	2024 2024 A&E	2025 2025 PROP
Budget Detail				
Budget Code	Description	Units	Price	Amount
2025 PROP	1099 AND CHECKS	0.00	0.00	1,000.00
2025 PROP	ENVELOPES/BUSINESS CARDS/ETC	0.00	0.00	1,000.00
10-401-53004	BOOKS & SUBSCRIPTIONS	992.00	150.00	486.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2025 PROP	LEHIGH VALLEY BUSINESS JOURNAL	0.00	0.00	99.00
2025 PROP	MISC BOOKS AND SUBSCRIPTIONS	0.00	0.00	300.00
2025 PROP	PENNSYLVANIA BULLETIN	0.00	0.00	87.00
10-401-54001	EQUIPMENT REPLACEMENT	8,000.00	6,049.00	8,000.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2025 PROP	COMPUTER REPLACEMENTS	3.00	2,000.00	6,000.00
2025 PROP	MISCELLANEOUS	0.00	0.00	2,000.00
10-401-54002	EMG MGMT EQUIP	25,552.50	24,455.00	45,000.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2025 PROP	COMMAND STAFF STIPENDS	0.00	0.00	7,000.00
2025 PROP	D4H EM SOFTWARE	0.00	0.00	7,000.00
2025 PROP	DRONE SENSE	0.00	0.00	1,700.00
2025 PROP	EOC/TRAILER SUPPLIES	0.00	0.00	6,357.00
2025 PROP	FIRE TRAILER CONVERSION TO COMMAND POST	0.00	0.00	3,000.00
2025 PROP	KEMA MANAGEMENT CONFERENCE	0.00	0.00	2,300.00
2025 PROP	LED VEHICLE LIGHTING UPGRADE	0.00	0.00	9,000.00
2025 PROP	MEMBERSHIP DUES	0.00	0.00	480.00
2025 PROP	NIXLE SUBSCRIPTION SERVICE	0.00	0.00	4,120.00
2025 PROP	SCREEN PRINTING/WEARABLES	0.00	0.00	500.00
2025 PROP	SUPPORT STAFF STIPENDS	0.00	0.00	2,500.00
2025 PROP	VERIZON FEE	0.00	0.00	393.00
2025 PROP	VERIZON IPAD	0.00	0.00	650.00
10-401-56001	HISTORICAL SOCIETY	2,000.00	2,000.00	2,000.00
10-401-56002	SENIOR CITIZENS	2,500.00	2,500.00	2,500.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2025 PROP	MEALS ON WHEELS DONATION	0.00	0.00	2,500.00
10-401-56003	HUMANE SOCIETY	20,000.00	20,000.00	20,000.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2025 PROP	LEHIGH COUNTY HUMANE SOCIETY	5,000.00	4.00	20,000.00
10-401-56004	LEHIGH CTY TOURISM	1,000.00	1,000.00	1,000.00
10-401-56009	HOMELESS SHELTERS	2,000.00	2,000.00	2,000.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2025 PROP	COALITION ON AFFORDABLE HOUSING DONATION	0.00	0.00	2,000.00
10-401-56010	WHITEHALL PARKWAY	2,600.00	2,500.00	3,600.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2025 PROP	ENVIRONMENTAL ADVISORY	0.00	0.00	2,500.00
2025 PROP	GARDEN & BEAUTIFICATION	0.00	0.00	500.00
2025 PROP	IRONTON RAIL TRAIL DONATION	0.00	0.00	600.00
10-401-57001	DUES/CONF/TRAVEL	9,120.00	10,750.00	8,870.00

Account Number	Account Name	2024 2024 FINAL	2024 2024 A&E	2025 2025 PRO
Budget Detail				
Budget Code	Description	Units	Price	Amount
2025 PROP	Additional Training/Conferences	0.00	0.00	750.00
2025 PROP	Chamber of Commerce Membership	0.00	0.00	500.00
2025 PROP	LV SHRM	12.00	35.00	420.00
2025 PROP	LV SHRM ANNUAL CONFERENCE	0.00	0.00	450.00
2025 PROP	Mayor's Travel & Conferences	0.00	0.00	1,500.00
2025 PROP	NIGP/PAPPA - Purchasing Dues	0.00	0.00	500.00
2025 PROP	Notary Services	0.00	0.00	200.00
2025 PROP	PELRAS Conference	0.00	0.00	500.00
2025 PROP	PELRAS Labor Law Dues	1.00	750.00	750.00
2025 PROP	PRYOR UNLIMITED ACCESS TRAINING	0.00	0.00	300.00
2025 PROP	SHRM - HR ANNUAL CONFERENCE	0.00	0.00	2,500.00
2025 PROP	Society Human Resource Management	0.00	0.00	500.00
10-401-57002	MISC EXPENSES	14,690.00	11,568.00	12,690.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2025 PROP	BACKGROUND CHECKS	0.00	0.00	1,000.00
2025 PROP	DOT DRUG/ALCOHOL SCREENING	0.00	0.00	2,500.00
2025 PROP	FIRST AID KIT MAINTENANCE	12.00	120.00	1,440.00
2025 PROP	MISCELLANEOUS	0.00	0.00	2,000.00
2025 PROP	ORDINANCE FILINGS	75.00	20.00	1,500.00
2025 PROP	POLICE PSYCHOLOGICAL EXAMS	5.00	450.00	2,250.00
2025 PROP	PRE-EMPLOYMENT PHYSICALS	0.00	0.00	2,000.00
10-401-57004	REFUNDS	2,000.00	0.00	2,000.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2025 PROP	MISCELLANEOUS REFUNDS OF OVERPAYMENTS	0.00	0.00	2,000.00
Total Expense:		1,420,504.10	1,380,006.00	1,477,518.50
Total Department: 401 - ADMINISTRATION:		1,420,504.10	1,380,006.00	1,477,518.50

INSURANCE/BENEFITS/ TRANSFERS



Account Number	Account Name	2024 2024 FINAL	2024 2024 A&E	2025 2025 PROP
Department: 402 - I/B/T Expense				
10-402-57013	PENSION	1,692,045.00	1,701,577.00	1,656,918.00
Budget Detail				
Budget Code	Description		Units	Price
2025 PROP	PMRS - DEFINED BENEFIT MMO		0.00	0.00
2025 PROP	PMRS - DEFINED CONTRIBUTION EMPLOYER MATCH		0.00	0.00
2025 PROP	POLICE PENSION FUND MMO		0.00	0.00
				1,304,615.00
10-402-57014	HEALTH INSURANCE	2,405,232.00	2,291,283.00	2,484,948.00
Budget Detail				
Budget Code	Description		Units	Price
2025 PROP	CDL - Drug & Alcohol Testing		12.00	500.00
2025 PROP	Less - COBRA Rates - Fully Insured		12.00	-21,500.00
2025 PROP	Less - Employee Co-payments		12.00	-25,416.00
2025 PROP	Medical/Drug - Multi (52)		12.00	185,000.00
2025 PROP	Medical/Drug - Single (43)		12.00	64,000.00
2025 PROP	Retiree - Health Insurance Rebates		12.00	4,495.00
				53,940.00
10-402-57015	LIFE/DISABILITY INS	58,056.00	58,200.00	60,360.00
Budget Detail				
Budget Code	Description		Units	Price
2025 PROP	Basic Accidental Death & Dismemberment		12.00	400.00
2025 PROP	Basic Life Insurance		12.00	1,630.00
2025 PROP	Long Term Disability Insurance		12.00	3,000.00
				36,000.00
10-402-57016	WORKERS COMPENSATION	730,028.00	683,675.00	721,628.00
Budget Detail				
Budget Code	Description		Units	Price
2025 PROP	Adjustment - Audited Payroll		1.00	53,000.00
2025 PROP	MRM - Employee Workers Comp		12.00	51,419.00
2025 PROP	SWIF - Volunteer Fire		12.00	4,300.00
				51,600.00
10-402-57018	HEALTH INSUR DIFFERENTIAL	405,000.00	305,517.00	405,000.00
Budget Detail				
Budget Code	Description		Units	Price
2025 PROP	Differential COBRA Rates/Other Variances		0.00	0.00
				405,000.00
10-402-57019	GENERAL INSURANCE	463,190.00	463,547.00	499,299.00
Budget Detail				
Budget Code	Description		Units	Price
2025 PROP	General Liability & Business Auto		0.00	0.00
2025 PROP	Law Enforcement Liability		0.00	0.00
2025 PROP	Pollution Liability		0.00	0.00
2025 PROP	Public Officials Liability		0.00	0.00
2025 PROP	Treasurers Bond		0.00	0.00
				1,100.00
10-402-57020	DENTAL INSURANCE	71,580.00	67,951.00	75,180.00
Budget Detail				
Budget Code	Description		Units	Price
2025 PROP	Dental - Multi-Person Coverage (62)		12.00	5,179.00
2025 PROP	Dental - Single Coverage (41)		12.00	1,086.00
				13,032.00
10-402-57022	PRESCRIPTION	3,984.00	3,984.00	3,984.00
Budget Detail				
Budget Code	Description		Units	Price
2025 PROP	Prescription Plan - Older Police Retirees		12.00	332.00
				3,984.00
10-402-57024	VISION INSURANCE	12,180.00	11,675.00	12,180.00

Account Number	Account Name	2024 2024 FINAL	2024 2024 A&E	2025 2025 PRO^
Budget Detail				
Budget Code	Description	Units	Price	Amount
2025 PROP	Vision - Multi-Person Coverage	12.00	790.00	9,480.00
2025 PROP	Vision - Single Coverage (35)	12.00	225.00	2,700.00
10-402-57030	DEBT SERVICE TRANSFER	1,168,611.00	1,168,611.00	1,214,030.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2025 PROP	2017 Debt Service	0.00	0.00	416,895.00
2025 PROP	2019 Debt Service	0.00	0.00	356,200.00
2025 PROP	2020 Debt Service	0.00	0.00	440,935.00
10-402-57031	TRANSFER TO HWY AID	0.00	100,000.00	0.00
10-402-57033	CAPITAL RESERVE TRANSFER	1,400,000.00	1,400,000.00	1,400,000.00
Total Expense:		8,409,906.00	8,256,020.00	8,533,527.00
Total Department: 402 - I/B/T:		8,409,906.00	8,256,020.00	8,533,527.00

TREASURER'S BUREAU



Account Number	Account Name	2024 2024 FINAL	2024 2024 A&E	2025 2025 PROP
Department: 403 - TREASURER				
Expense				
10-403-51011	REGULAR EMPLOYEES	271,732.00	269,861.00	290,741.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2025 PROP	Deputy Treasurer	0.00	0.00	70,454.00
2025 PROP	Health Insurance Rebates	12.00	2,418.00	29,016.00
2025 PROP	Longevity	0.00	0.00	210.00
2025 PROP	Tax Clerks	3.00	63,687.00	191,061.00
10-403-51014	OVERTIME	3,000.00	998.00	3,000.00
10-403-51015	ELECTED OFFICIALS SALARY	49,128.04	49,128.00	50,774.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2025 PROP	Health Insurance Rebate	12.00	860.00	10,320.00
2025 PROP	Treasurer Salary per Ordinance	0.00	0.00	40,454.00
10-403-51061	EMPLOYER FICA	24,928.29	24,445.00	26,355.40
Budget Detail				
Budget Code	Description	Units	Price	Amount
2025 PROP	FICA Employer	344,515.	0.08	26,355.40
10-403-52000	CONTRACTED SERVICES	72,050.00	61,200.00	72,050.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2025 PROP	Berks IU - Bill Processing	0.00	0.00	9,000.00
2025 PROP	Miscellaneous Service	0.00	0.00	12,000.00
2025 PROP	Miscellaneous	0.00	0.00	4,500.00
2025 PROP	Portnoff - Delinquent Garbage	0.00	0.00	26,000.00
2025 PROP	Portnoff - Delinquent R/E	0.00	0.00	20,550.00
10-403-52002	AUDITING SERVICE	30,000.00	20,000.00	25,000.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2025 PROP	Annual SOC Type 2 Audit	0.00	0.00	25,000.00
10-403-52003	LEGAL SERVICE/NON-REIMB	30,000.00	14,191.00	30,000.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2025 PROP	Business Privilege Legal	0.00	0.00	15,000.00
2025 PROP	Township Solicitor	0.00	0.00	15,000.00
10-403-52004	TELEPHONE	1,500.00	943.00	1,500.00
10-403-52021	LEASE\RENTAL	11,000.00	11,000.00	11,000.00
10-403-53001	OFFICE SUPPLIES	5,000.00	3,278.00	5,000.00
10-403-53002	POSTAGE	19,000.00	20,000.00	22,000.00
10-403-53003	PRINTING	5,000.00	4,150.00	5,000.00
10-403-54001	EQUIPMENT REPLACEMENT	5,000.00	3,735.00	5,000.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2025 PROP	Computer Replacement per SSI	1.00	2,000.00	2,000.00
2025 PROP	Miscellaneous Equipment	0.00	0.00	3,000.00
10-403-57001	DUES/CONF/TRAVEL	1,000.00	100.00	1,000.00
10-403-57004	REFUNDS	50,500.00	438,000.00	56,500.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2025 PROP	Fire Fighter - Tax Relief	0.00	0.00	3,500.00
2025 PROP	Garbage Refunds	0.00	0.00	6,000.00
2025 PROP	Miscellaneous Refunds	0.00	0.00	2,000.00

Account Number	Account Name	2024 2024 FINAL	2024 2024 A&E	2025 2025 PROP
2025 PROP	Tax Assessment Appeals	0.00	0.00	45,000.00
Total Expense:		578,838.33	921,029.00	604,920.40
Total Department: 403 - TREASURER:		578,838.33	921,029.00	604,920.40

POLICE BUREAU



Account Number	Account Name	2024 2024 FINAL	2024 2024 A&E	2025 2025 PROP
Department: 410 - POLICE				
Expense				
10-410-51011	REGULAR EMPLOYEES	6,253,464.98	6,109,463.00	6,615,812.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2025 PROP	Health Insurance Rebates	12.00	24,167.00	290,004.00
2025 PROP	Police - Chief of Police	0.00	0.00	149,689.00
2025 PROP	Police - Deputy Chief	0.00	0.00	139,431.00
2025 PROP	Police - Educational Incentive Pay	0.00	0.00	41,700.00
2025 PROP	Police - Holiday Pay	11.00	27,000.00	297,000.00
2025 PROP	Police - Lieutenants	4.00	122,637.00	490,548.00
2025 PROP	Police - Longevity	0.00	0.00	70,627.00
2025 PROP	Police - Off Duty Pay	0.00	0.00	100,000.00
2025 PROP	Police - Patrol/Detective Bonus Pay	0.00	0.00	42,000.00
2025 PROP	Police - Sergeants	14.00	117,936.00	1,651,104.00
2025 PROP	Police Officer 2	10.00	93,475.00	934,750.00
2025 PROP	Police Officer 3	1.00	100,963.00	100,963.00
2025 PROP	Police Officer 4	3.00	109,054.00	327,162.00
2025 PROP	Police Officer 5	12.00	109,054.00	1,308,648.00
2025 PROP	Police Officer 1	4.00	86,570.00	346,280.00
2025 PROP	Teamster - Administrative Assistant	0.00	0.00	63,128.00
2025 PROP	Teamster - Crime Records Clerk	0.00	0.00	67,416.00
2025 PROP	Teamster - Longevity	0.00	0.00	3,940.00
2025 PROP	Teamster - Police Service Aids	1.00	63,128.00	63,128.00
2025 PROP	Teamster - Records Unit Secretary	2.00	64,147.00	128,294.00
10-410-51014	OVERTIME	614,000.00	439,451.00	480,000.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2025 PROP	Overtime	0.00	0.00	480,000.00
10-410-51061	EMPLOYER FICA	120,000.00	114,287.00	132,000.00
10-410-52000	CONTRACTED SERVICES	299,996.00	299,996.00	369,980.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2025 PROP	Adobe Professional Services	15.00	300.00	4,500.00
2025 PROP	Aftermath Biohazard Cleaning (\$300 an occurrence)	1.00	3,000.00	3,000.00
2025 PROP	Axon Body Camera Evidence Storage and Taser 7	1.00	79,500.00	79,500.00
2025 PROP	Axon In Car Camera Evidence Storage and Redaction	1.00	26,000.00	26,000.00
2025 PROP	Axon Interview Camera Evidence Storage and Redacti	1.00	13,000.00	13,000.00
2025 PROP	Car Wash Services	1.00	14,000.00	14,000.00
2025 PROP	FARO FOCUS Maintenance Package (1 year)	1.00	7,000.00	7,000.00
2025 PROP	Fire Alarm Police Facility	12.00	70.00	840.00
2025 PROP	First Responder Grant Assistance	1.00	1,500.00	1,500.00
2025 PROP	Language Line	1.00	4,060.00	4,060.00
2025 PROP	Lexis Nexus Investigation Search Database	1.00	2,500.00	2,500.00
2025 PROP	Maintenance and repair Uniform Cintas	12.00	2,975.00	35,700.00
2025 PROP	Mark43 Records Management System Support and Data	1.00	23,000.00	23,000.00
2025 PROP	PLEAC Accreditation Fees, POWER DMS	1.00	7,500.00	7,500.00
2025 PROP	Power DMS Officer Management Software	1.00	6,500.00	6,500.00
2025 PROP	PowerFTO Training Documentation	1.00	5,500.00	5,500.00
2025 PROP	PowerTime Police Scheduler	1.00	3,000.00	3,000.00
2025 PROP	PSP CLEAN/NCIC Telecommunication Circuit	1.00	5,500.00	5,500.00
2025 PROP	PTD Email and Web hosting	1.00	2,400.00	2,400.00
2025 PROP	SSI Maintenance Agreement with Whitehall Township-	12.00	10,000.00	120,000.00
2025 PROP	Thermo Scientific TruNarc Warrant Renew (2 yrs)	1.00	3,980.00	3,980.00
2025 PROP	Transunion Financial Background Investigation	1.00	1,000.00	1,000.00
10-410-52003	LEGAL SERVICE/NON-REIMB	5,000.00	2,000.00	5,000.00

Account Number	Account Name	2024 2024 FINAL	2024 2024 A&E	2025 2025 PP
10-410-52004	TELEPHONE	80,500.00	62,153.00	81,000.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2025 PROP	Cell Phone and Mobile Data Connection	1.00	48,000.00	48,000.00
2025 PROP	Gun Range Verizon Phone Line	1.00	500.00	500.00
2025 PROP	Ring Central Internal Phone Network	1.00	12,000.00	12,000.00
2025 PROP	Service Electric Internal T1 Department Internet	1.00	1,000.00	1,000.00
2025 PROP	Service Electric Internet LPR Cameras	30.00	450.00	13,500.00
2025 PROP	Verizon Cell Phone Replacement Plan	6.00	1,000.00	6,000.00
10-410-52005	TRAINING/EDUCATION	94,400.00	89,837.00	88,000.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2025 PROP	Basic Act 120 Police Training	5.00	7,000.00	35,000.00
2025 PROP	Criminal Investigation Schools	1.00	4,600.00	4,600.00
2025 PROP	Firearms/Use of Force School (Northern Red)	12.00	1,200.00	14,400.00
2025 PROP	Mandatory ACT 120 In-Service Training	50.00	100.00	5,000.00
2025 PROP	Patrol Tactics, Response, Mental Health	1.00	5,000.00	5,000.00
2025 PROP	Police Management, Supervision, and Leadership FBI	18.00	1,000.00	18,000.00
2025 PROP	Use of Force DeEscalation Training	12.00	500.00	6,000.00
10-410-52012	GENERAL EQUIPMENT MAINT	21,000.00	18,000.00	10,500.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2025 PROP	Davidheiser: Calibration Maintenance Speed Time	1.00	5,000.00	5,000.00
2025 PROP	Ecco Communications: Radio Maintenance	1.00	1,000.00	1,000.00
2025 PROP	Livescan Portable Fingerprint Device Maintenance	1.00	1,000.00	1,000.00
2025 PROP	Portable Breath Test Device: Service	1.00	500.00	500.00
2025 PROP	Unanticipated Repair Expenses	1.00	3,000.00	3,000.00
10-410-52021	LEASE/RENTAL	10,000.00	7,500.00	10,000.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2025 PROP	Photo Copier Leases Per Copy Charge	2.00	5,000.00	10,000.00
10-410-53001	OFFICE SUPPLIES	15,000.00	14,000.00	17,000.00
10-410-53002	POSTAGE	2,500.00	1,015.00	2,500.00
10-410-53003	PRINTING	4,000.00	3,000.00	4,000.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2025 PROP	Business Cards	20.00	35.00	700.00
2025 PROP	Forms, reports, brochures, citations, parking tick	1.00	3,000.00	3,000.00
2025 PROP	Stationary/Envelopes	1.00	300.00	300.00
10-410-53004	BOOKS & SUBSCRIPTIONS	7,000.00	6,500.00	7,500.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2025 PROP	Boyle Consulting Caselaw Subscription	1.00	5,000.00	5,000.00
2025 PROP	ICAP Policy Database	1.00	1,000.00	1,000.00
2025 PROP	Subscriptions, Journals, Publications, etc.	1.00	1,500.00	1,500.00
10-410-53005	K-9 SUPPLIES	1,004.00	0.00	1,004.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2025 PROP	Insurance: mortality and veterinary coverage	1.00	1.00	1.00
2025 PROP	K-9 Training Instructor: Annual Contract	1.00	1.00	1.00
2025 PROP	Miscellaneous K9 Expenses	1.00	1,000.00	1,000.00
2025 PROP	Training equipment, certifications, and supplies i	1.00	1.00	1.00
2025 PROP	Veterinarian/Healthcare Cost	1.00	1.00	1.00

Account Number	Account Name	2024 2024 FINAL	2024 2024 A&E	2025 2025 PROP
J-410-53006	UNIFORMS	89,128.00	79,713.00	85,000.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2025 PROP	Uniform BDU, Equipped Personnel, Civilian, etc.	1.00	6,000.00	6,000.00
2025 PROP	Uniform Maintenance Contractual Agreement	1.00	23,000.00	23,000.00
2025 PROP	Uniform Purchase: CBA Initial Patrol Officer	4.00	4,000.00	16,000.00
2025 PROP	Uniform, Outerwear, Duty Gear, Boot Replacement	50.00	800.00	40,000.00
10-410-53007	PHOTO SUPPLIES	25,000.00	24,000.00	19,500.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2025 PROP	Crime Scene Processing Supplies, Equipment, Camera	1.00	5,000.00	5,000.00
2025 PROP	Criminal Investigation Equipment and Expenses	1.00	2,000.00	2,000.00
2025 PROP	CSPU HEPA Filter Station Processing	1.00	4,000.00	4,000.00
2025 PROP	Technology , Software, Cellebrite Renewal	1.00	8,500.00	8,500.00
10-410-53008	GUN RANGE SUPPLIES	59,869.31	52,836.00	45,000.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2025 PROP	Chemical and Less Lethal Munitions	1.00	3,000.00	3,000.00
2025 PROP	Firearms Cleaning Supplies	1.00	500.00	500.00
2025 PROP	Firearms/Use of Force School Instructor (VTac)	15.00	800.00	12,000.00
2025 PROP	Pistol Ammo: Training, Qualifications, Etc.	1.00	10,000.00	10,000.00
2025 PROP	Range Improvements	1.00	10,000.00	10,000.00
2025 PROP	Rifle Ammo: Training, Qualifications, Etc.	1.00	8,000.00	8,000.00
2025 PROP	Shotgun Ammo: Training, Qualifications, Etc.	1.00	500.00	500.00
2025 PROP	Training Aids and Range Safety Equipment	1.00	1,000.00	1,000.00
10-410-53009	FIRST AID SUPPLIES	28,000.00	24,500.00	9,000.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2025 PROP	First Aid Kits, A.E.D. batteries/pads, Trauma Kits	1.00	9,000.00	9,000.00
10-410-53026	SUPPLIES - ERT	48,828.19	42,000.00	33,000.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2025 PROP	ERT IR Laser Immitors for Night Operations	7.00	1,200.00	8,400.00
2025 PROP	MERT Protective Helmet- Paraclete	1.00	1,400.00	1,400.00
2025 PROP	Pistol Ammo: Training, Qualifications, Etc.	1.00	8,000.00	8,000.00
2025 PROP	Replacement Exterior Ballsitics Vests Gear	1.00	7,200.00	7,200.00
2025 PROP	Rifle Ammo: Training, Qualifications, Etc.	1.00	8,000.00	8,000.00
10-410-54001	EQUIPMENT REPLACEMENT	46,086.17	43,500.00	33,000.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2025 PROP	Bullet Resistant Vest Replacement	10.00	1,200.00	12,000.00
2025 PROP	Misc Upgrade or Replacement	1.00	4,600.00	4,600.00
2025 PROP	Suppressor Patrol Rifle and Training Rifles	12.00	1,100.00	13,200.00
2025 PROP	Tracker Speed Timing In Car	2.00	1,600.00	3,200.00
10-410-57001	DUES/CONF/TRAVEL	24,000.00	24,000.00	30,500.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2025 PROP	AAPP Polygraph Certification Conference	1.00	2,000.00	2,000.00
2025 PROP	Accident Reconstruction Conference and Membership	5.00	1,000.00	5,000.00
2025 PROP	ASUCRP Conference (NIBRS)	2.00	2,500.00	5,000.00
2025 PROP	FBI National Academy Conference Training	1.00	2,000.00	2,000.00
2025 PROP	IACP Membership Annual Conference	2.00	2,500.00	5,000.00
2025 PROP	Lehigh County Chiefs of Police Association	2.00	50.00	100.00
2025 PROP	Lodging, Travel, Substinance in accordance CBA	1.00	5,000.00	5,000.00

Account Number	Account Name	2024 2024 FINAL	2024 2024 A&E	2025 2025 PROP
2025 PROP	PA Chief of Police Association	2.00	500.00	1,000.00
2025 PROP	PLEAC Conference	3.00	500.00	1,500.00
2025 PROP	Police Executive Research Forum	1.00	500.00	500.00
2025 PROP	Prisoner Transports/Extraditions	1.00	1,400.00	1,400.00
2025 PROP	SRO Association Membership and Conference	2.00	1,000.00	2,000.00
10-410-57002	MISC EXPENSES	20,000.00	18,500.00	22,000.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2025 PROP	Community Outreach Initiatives	1.00	1,000.00	1,000.00
2025 PROP	Police Explorer Community Program Dues, Uniforms,	1.00	2,000.00	2,000.00
2025 PROP	Police Youth Academies	1.00	5,000.00	5,000.00
2025 PROP	Unanticipated Expenses	1.00	14,000.00	14,000.00
Total Expense:		7,868,776.65	7,476,251.00	8,101,296.00
Total Department: 410 - POLICE:		7,868,776.65	7,476,251.00	8,101,296.00

FIRE BUREAU



Account Number	Account Name	2024 2024 FINAL	2024 2024 A&E	2025 2025 PROP
Department: 413 - FIRE				
Expense				
10-413-51011	REGULAR EMPLOYEES	280,420.00	248,234.00	273,105.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2025 PROP	Administrative Assistant	0.00	0.00	53,803.00
2025 PROP	Fire Chief	0.00	0.00	100,000.00
2025 PROP	Fire Inspector	0.00	0.00	56,264.00
2025 PROP	Fire Inspector	0.00	0.00	59,592.00
2025 PROP	Health Insurance Rebate	12.00	238.00	2,856.00
2025 PROP	Longevity	0.00	0.00	590.00
10-413-51012	PARTTIME EMPLOYEES	0.00	10,260.00	0.00
10-413-51061	EMPLOYER FICA	21,452.13	19,101.00	20,892.53
Budget Detail				
Budget Code	Description	Units	Price	Amount
2025 PROP	FICA - Employer	273,105.	0.08	20,892.53
10-413-52000	CONTRACTED SERVICES	270,000.00	265,000.00	300,000.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2025 PROP	Stipend - Call Volume	1,400.00	50.00	70,000.00
2025 PROP	Stipends - Annual Program Budget	0.00	0.00	230,000.00
10-413-52004	TELEPHONE	31,180.00	25,064.00	31,180.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2025 PROP	Line for Fire Communications	0.00	0.00	14,000.00
2025 PROP	Other Phone/Communications	0.00	0.00	8,000.00
2025 PROP	Phones - Ring Systems	0.00	0.00	1,500.00
2025 PROP	T-1 Line	12.00	640.00	7,680.00
10-413-52005	TRAINING/EDUCATION	27,000.00	15,700.00	27,000.00
10-413-52012	GENERAL EQUIPMENT MAINT	20,000.00	27,000.00	25,000.00
10-413-52016	HYDRANT RENTAL	64,000.00	67,500.00	64,000.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2025 PROP	Hydrant Rental - NBMA	4.00	16,000.00	64,000.00
10-413-53001	OFFICE SUPPLIES	6,500.00	3,000.00	6,500.00
10-413-53002	POSTAGE	3,000.00	430.00	1,000.00
10-413-53003	PRINTING	1,500.00	1,000.00	1,000.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2025 PROP	Mailing for Fire Inspection, packages and business	1.00	1,000.00	1,000.00
10-413-53006	UNIFORMS	7,500.00	7,500.00	8,000.00
10-413-54001	EQUIPMENT REPLACEMENT	141,493.70	87,429.00	44,140.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2025 PROP	4" inch rubber firefighting hose	10.00	750.00	7,500.00
2025 PROP	90 degree angle flashlights w/ charger	8.00	185.00	1,480.00
2025 PROP	Emergency scene ahead with velco panels	2.00	400.00	800.00
2025 PROP	Halligan Bar for station 38	2.00	250.00	500.00
2025 PROP	Hartford Hook for Station 38	1.00	300.00	300.00
2025 PROP	Hose Adapters	10.00	200.00	2,000.00
2025 PROP	Hose washer	1.00	2,500.00	2,500.00
2025 PROP	hydrant adapter 6" F NST to Stortz 4"	10.00	270.00	2,700.00
2025 PROP	Imported Budget Adjustment: station 36 antenna ins	0.00	0.00	1,300.00
2025 PROP	Medical Supplies	1.00	5,000.00	5,000.00

Account Number	Account Name	2024 2024 FINAL	2024 2024 A&E	2025 2025 PROP
2025 PROP	Motorola minitor safe pagers	10.00	460.00	4,600.00
2025 PROP	new traffic cones for fire police	50.00	30.00	1,500.00
2025 PROP	Nozzle Holders for Station 38	2.00	600.00	1,200.00
2025 PROP	Portable Honda generator 3000	1.00	3,000.00	3,000.00
2025 PROP	Rain coats for fire police	12.00	75.00	900.00
2025 PROP	Stat pack G3 holds medical supplies	10.00	250.00	2,500.00
2025 PROP	Stokes Basket for station 38	2.00	1,500.00	3,000.00
2025 PROP	Traffic cone top signs double arrow	4.00	20.00	80.00
2025 PROP	Traffic cone top signs handicap parking	4.00	20.00	80.00
2025 PROP	Vehicle winch kit Brush 37	1.00	1,200.00	1,200.00
2025 PROP	Water Rescue Equipment for Station 38	1.00	2,000.00	2,000.00
10-413-56007	FIRE STATIONS	62,150.00	64,855.00	59,050.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2025 PROP	Egypt Fire Station	0.00	0.00	11,000.00
2025 PROP	Fullerton Fire Station	0.00	0.00	14,000.00
2025 PROP	Hokendauqua Fire Station	0.00	0.00	11,000.00
2025 PROP	Laurel Fire Station	0.00	0.00	8,700.00
2025 PROP	Laurel Heating - Per Agreement	0.00	0.00	3,350.00
2025 PROP	West Catasauqua Fire Station	0.00	0.00	11,000.00
10-413-57001	DUES/CONF/TRAVEL	50,000.00	37,922.00	50,000.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2025 PROP	I pad payments for cad system on trucks	1.00	5,000.00	5,000.00
2025 PROP	Dues for magazines	1.00	2,500.00	2,500.00
2025 PROP	Dues for memberships	1.00	2,500.00	2,500.00
2025 PROP	Emergency reporting renewal	1.00	10,000.00	10,000.00
2025 PROP	Fire Engineering online training	1.00	6,000.00	6,000.00
2025 PROP	First due mapping and inspection program	1.00	24,000.00	24,000.00
10-413-57003	LENGTH OF SERV TRANSFER	50,000.00	50,000.00	50,000.00
10-413-57011	VFRA ST AID EXP	187,000.00	188,588.00	187,000.00
Total Expense:		1,223,195.83	1,118,583.00	1,147,867.53
Total Department: 413 - FIRE:		1,223,195.83	1,118,583.00	1,147,867.53

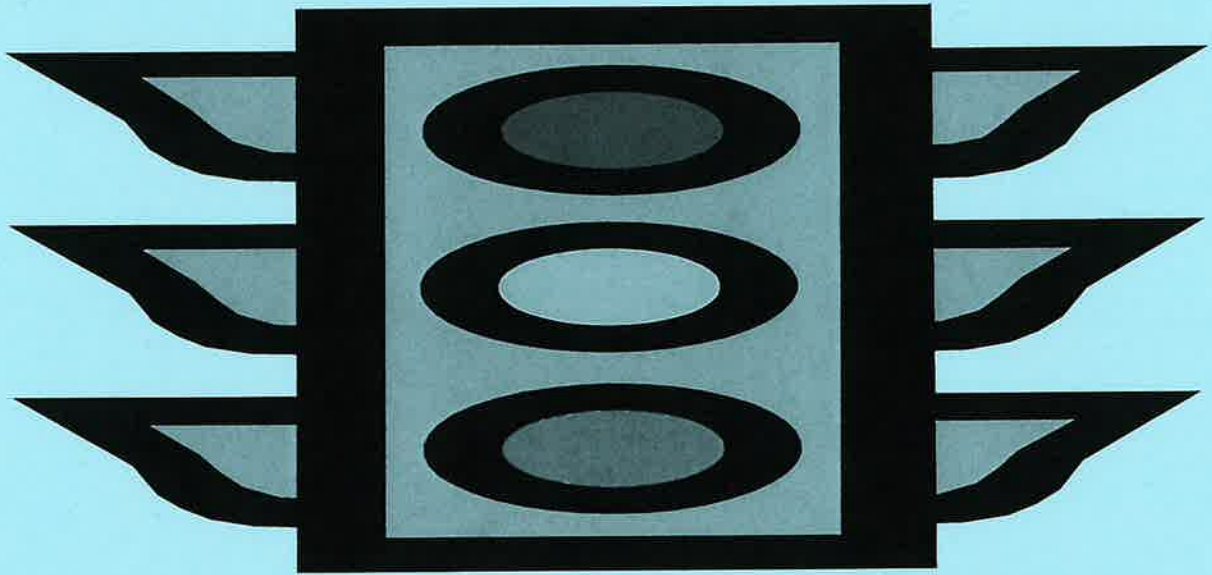
DEVELOPMENT BUREAU



Account Number	Account Name	2024 2024 FINAL	2024 2024 A&E	2025 2025 PROP
Department: 416 - DEVELOPMENT				
Expense				
10-416-51011	REGULAR EMPLOYEES	688,338.36	706,349.00	683,128.36
Budget Detail				
Budget Code	Description	Units	Price	Amount
2025 PROP	Bureau Chief of Development	0.00	0.00	115,100.00
2025 PROP	Clerk/Steno 2	0.00	0.00	61,679.00
2025 PROP	Codes Inspectors	2.00	68,141.00	136,282.00
2025 PROP	Development Clerk 2	0.00	0.00	59,183.00
2025 PROP	Engineering Assistant	0.00	0.00	64,485.00
2025 PROP	Engineering Liaison	0.00	0.00	71,654.00
2025 PROP	Health Insurance Rebates	12.00	2,436.78	29,241.36
2025 PROP	Longevity	0.00	0.00	5,340.00
2025 PROP	Permits Clerk	0.00	0.00	59,631.00
2025 PROP	Zoning & Codes Enforcement Officer	0.00	0.00	80,533.00
10-416-51013	ZONING & PLANNING	10,800.00	9,658.00	10,800.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2025 PROP	Zoning Hearing Board	900.00	12.00	10,800.00
10-416-51014	OVERTIME	12,000.00	12,946.00	12,000.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2025 PROP	Overtime	0.00	0.00	12,000.00
10-416-51061	EMPLOYER FICA	54,402.06	54,459.00	54,003.49
Budget Detail				
Budget Code	Description	Units	Price	Amount
2025 PROP	FICA - Employer	705,928.	0.08	54,003.49
10-416-52000	CONTRACTED SERVICES	13,050.00	12,500.00	13,050.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2025 PROP	Plann Comm Stipend 7 memb//2 Alt. \$150.00 mtg.	0.00	0.00	13,050.00
10-416-52003	LEGAL SERVICE/NON-REIMB	55,000.00	56,597.00	55,000.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2025 PROP	Building Code Appeals Board, ZHB, and Codes Enforc	0.00	0.00	55,000.00
10-416-52004	TELEPHONE	5,220.00	4,995.00	7,020.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2025 PROP	Ring Central Service	12.00	160.00	1,920.00
2025 PROP	Verizon Service cell phones, tablets \$275.00/mo.	0.00	0.00	3,300.00
2025 PROP	Verizon service for two additional cell phones	12.00	150.00	1,800.00
10-416-52006	ENGINEERING/NON-REIMB	45,000.00	23,023.00	100,000.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2025 PROP	General Consulting Bureau Issues	0.00	0.00	25,000.00
2025 PROP	Sewage Enforcement Officer	0.00	0.00	5,000.00
2025 PROP	Stormwater Facility Inspections 2025	0.00	0.00	55,000.00
2025 PROP	Traffic Engineering - Bureau Issues	0.00	0.00	15,000.00
10-416-52009	CONSULTANT SERVICES/FEES	383,000.00	275,931.00	463,000.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2025 PROP	Comprehensive Plan Update	0.00	0.00	100,000.00

Account Number	Account Name	2024 2024 FINAL	2024 2024 A&E	2025 2025 PROP
2025 PROP	Main Street Matters Blight Abatement Match	0.00	0.00	50,000.00
2025 PROP	PA UCC Construction Inspection Services	0.00	0.00	250,000.00
2025 PROP	Service Policies/Software; support,adobe	0.00	0.00	2,500.00
2025 PROP	Signal Enhancement Testing per Ordinance 2477 - Ne	0.00	0.00	1,500.00
2025 PROP	Stenographic Services	0.00	0.00	4,000.00
2025 PROP	Virtual sharing site	0.00	0.00	10,000.00
2025 PROP	Weed Cutting Codes enf. vector	0.00	0.00	20,000.00
2025 PROP	Zoning Inspection Services	0.00	0.00	25,000.00
10-416-52021	LEASE\RENTAL	8,282.00	8,282.00	8,282.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2025 PROP	Imported Budget Adjustment: 2022 PO ROLLOVER TO 20	0.00	0.00	1,282.00
2025 PROP	Lease of GIS Equipment	0.00	0.00	7,000.00
10-416-53001	OFFICE SUPPLIES	19,500.00	18,255.00	18,500.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2025 PROP	Employee Hi Vis Clothing	0.00	0.00	500.00
2025 PROP	General Office Supplies	0.00	0.00	4,500.00
2025 PROP	GIS ArcView Lic Renewal	0.00	0.00	1,000.00
2025 PROP	Ink Cartridges	0.00	0.00	3,000.00
2025 PROP	Literature/Code Books	0.00	0.00	2,000.00
2025 PROP	One Call Marking supplies	0.00	0.00	1,000.00
2025 PROP	Printing Costs - incld new citation reqmnts	0.00	0.00	6,000.00
2025 PROP	window blinds	0.00	0.00	500.00
10-416-53002	POSTAGE	13,000.00	14,500.00	13,000.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2025 PROP	Curb and Sidewalk, Zoning Notices, Planning and Pe	0.00	0.00	13,000.00
10-416-54001	EQUIPMENT REPLACEMENT	13,874.75	13,875.00	6,100.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2025 PROP	Adobe Pro License Eng. Liaison	0.00	0.00	300.00
2025 PROP	Cell phones and cases (2)	0.00	0.00	300.00
2025 PROP	Desktop PC Replacements Other Equip per Meriplex	0.00	0.00	5,000.00
2025 PROP	Printer replacements	0.00	0.00	500.00
10-416-57001	DUES/CONF/TRAVEL	7,200.00	6,200.00	7,200.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2025 PROP	Conferences/Travel/Training	0.00	0.00	2,500.00
2025 PROP	Dues/Memberships/Certifications	0.00	0.00	700.00
2025 PROP	Subscriptions/PA One Call Membership	0.00	0.00	4,000.00
Total Expense:		1,328,667.17	1,217,570.00	1,451,083.85
Total Department: 416 - DEVELOPMENT:		1,328,667.17	1,217,570.00	1,451,083.85

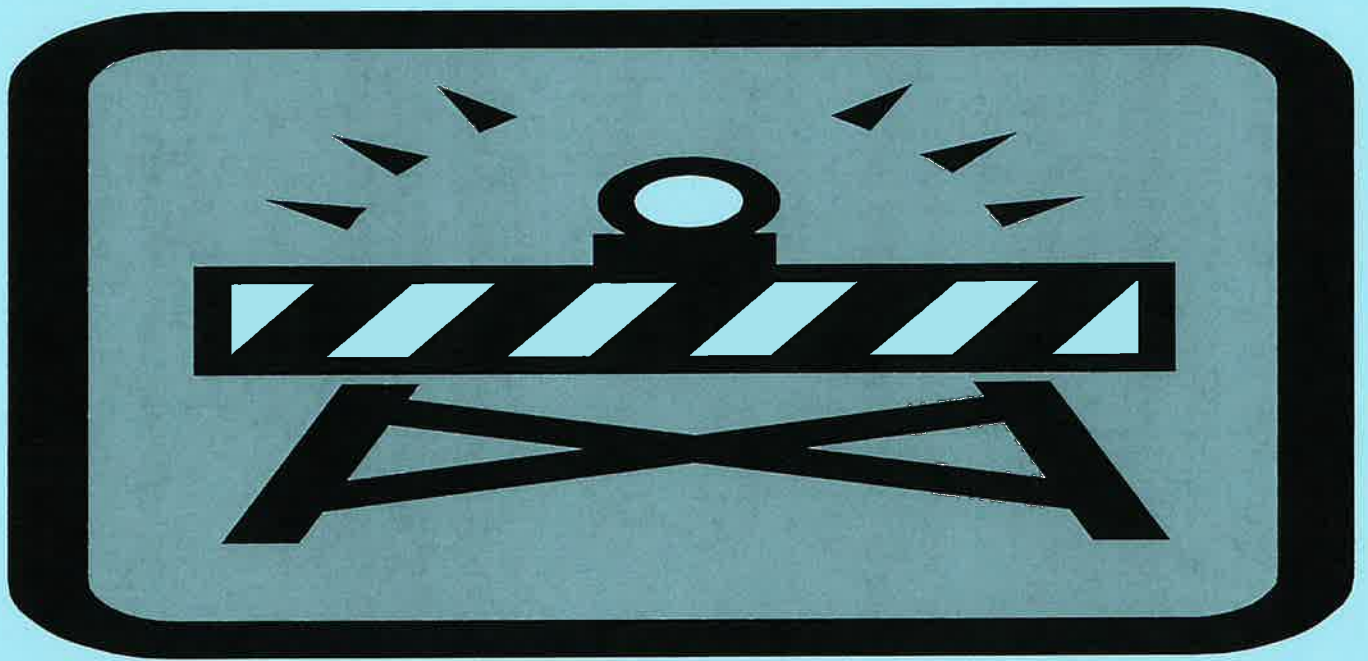
TRAFFIC CONTROL DIVISION



Account Number	Account Name	2024 2024 FINAL	2024 2024 A&E	2025 2025 PROP
Department: 417 - TRAFFIC CONTROL				
Expense				
10-417-51011	REGULAR EMPLOYEES	133,725.00	136,544.00	144,391.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2025 PROP	Division Chief	0.00	0.00	70,613.00
2025 PROP	Longevity	0.00	0.00	3,500.00
2025 PROP	Sign Technician	0.00	0.00	70,278.00
10-417-51014	OVERTIME	12,000.00	6,585.00	12,000.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2025 PROP	EMPLOYEE 1 OVERTIME	0.00	0.00	6,000.00
2025 PROP	EMPLOYEE 2 OVERTIME	0.00	0.00	6,000.00
10-417-51061	EMPLOYER FICA	11,147.96	10,541.00	11,963.91
Budget Detail				
Budget Code	Description	Units	Price	Amount
2025 PROP	FICA- Employer	156,391.	0.08	11,963.91
10-417-52007	UTILITIES	1,200.00	950.00	1,200.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2025 PROP	CHRISTMAS LIGHTING ELECTRIC BILLS PPL	0.00	0.00	1,200.00
10-417-52008	RADIO MAINTENANCE	14,200.00	7,500.00	10,000.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2025 PROP	BILLS FOR CONTRACTED WORK ON POLICE FIRE FIRE POLI	0.00	0.00	10,000.00
10-417-52017	STREET LIGHTING	3,800.00	2,100.00	3,000.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2025 PROP	20 NEW STYLE POLE BRACKETS @ \$80.00 EACH	20.00	80.00	1,600.00
2025 PROP	SUPPLIES FOR CHRISTMAS & HOLIDAY DECORATIONS -NEW	0.00	0.00	1,400.00
10-417-52018	TRAFFIC SIGNAL MAINT	24,000.00	16,708.00	24,000.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2025 PROP	ELECTRIC BILLS FOR ALL TRAFFIC LIGHTS	0.00	0.00	24,000.00
10-417-53010	TRAFFIC LIGHTS SUPPLIES	500.00	0.00	500.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2025 PROP	SUPPLIES FOR TRAFFIC SIGNALS & SCHOOL FLASHERS WOR	0.00	0.00	500.00
10-417-53011	RADIOS & BATTERIES	8,000.00	5,250.00	8,000.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2025 PROP	SUPPLIES FOR POLICE FIRE PW RADIOS LIGHTING FLASHL	0.00	0.00	8,000.00
10-417-53022	STREET MARKING MATL	76,500.00	73,214.00	75,200.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2025 PROP	SHORT & LONG STREET LINE PAINTING DONE BY CONTRAC	0.00	0.00	55,000.00
2025 PROP	CHESTNUT ST RAIL TRAIL THERMO	0.00	0.00	3,000.00
2025 PROP	PAINT SUPPLIES FOR WORK DONE BY TOWNSHIP	0.00	0.00	700.00
2025 PROP	POLICE VASCAR NEW LOCATIONS	0.00	0.00	4,500.00
2025 PROP	THERMOPLASTIC REPLACE - VARIOUS WORN LOCATIONS	0.00	0.00	12,000.00
10-417-53023	SIGN MATERIALS	40,000.00	40,000.00	40,237.60

Account Number	Account Name	2024 2024 FINAL	2024 2024 A&E	2025 2025 PRO
Budget Detail				
Budget Code	Description	Units	Price	Amount
2025 PROP	ADOBE PRO	0.00	0.00	237.60
2025 PROP	NEW SIGNS FOR WEEKLY FOR SWEEPING SIGN	0.00	0.00	3,000.00
2025 PROP	SIGNS,POSTS,HARDWARE,TOOLS & MATERIALS FOR SIGN SH	0.00	0.00	37,000.00
10-417-54001	EQUIPMENT REPLACEMENT	9,480.00	7,850.00	7,580.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2025 PROP	2 HONDA GEN EV 3000 IS - TRAFFIC LIGHTS	0.00	0.00	6,500.00
2025 PROP	INTERNET ACCESS FEE FOR SIGN SHOP TABLET	12.00	40.00	480.00
2025 PROP	TOOL REPLACEMENT	0.00	0.00	600.00
10-417-57001	DUES/CONF/TRAVEL	200.00	0.00	200.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2025 PROP	DUES CONFERENCE & TRAVEL	0.00	0.00	200.00
Total Expense:		334,752.96	307,242.00	338,272.51
Total Department: 417 - TRAFFIC CONTROL:		334,752.96	307,242.00	338,272.51

PUBLIC WORKS BUREAU

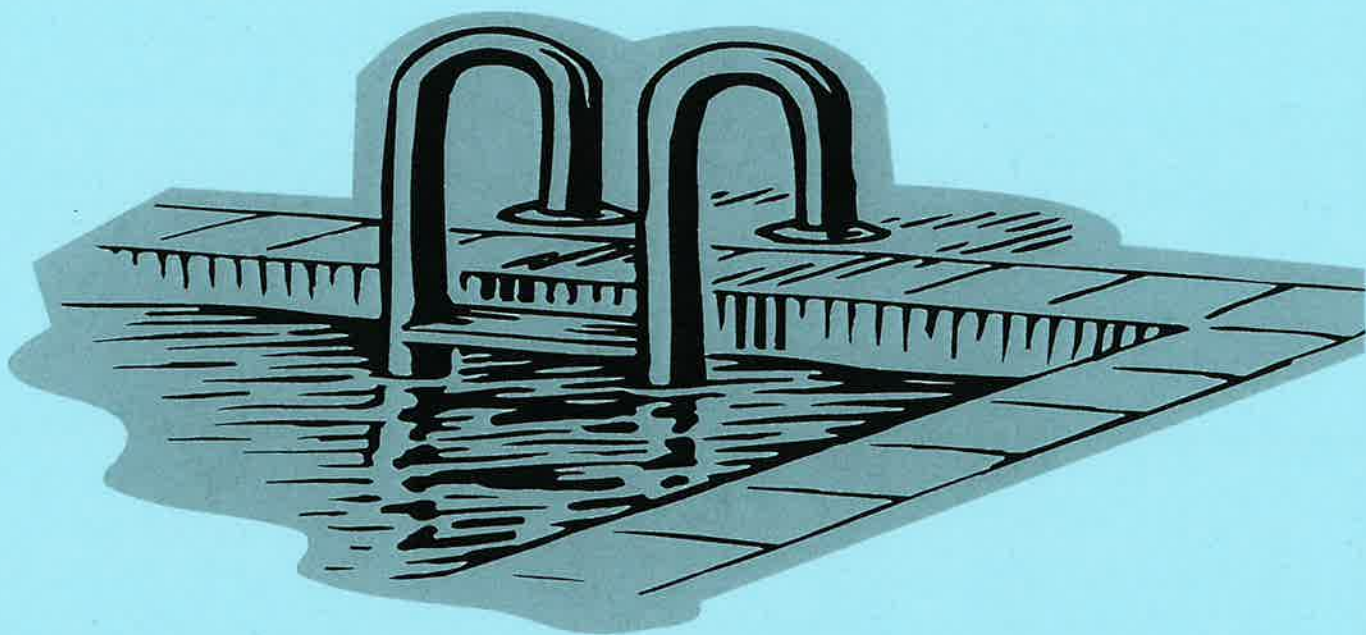


Account Number	Account Name	2024 2024 FINAL	2024 2024 A&E	2025 2025 PROP
Department: 430 - PUBLIC WORKS				
Expense				
10-430-51011	REGULAR EMPLOYEES	2,425,331.00	2,415,655.00	2,597,260.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2025 PROP	Bureau Chief - Public Works	0.00	0.00	119,246.00
2025 PROP	Equipment Operators 1	4.00	69,722.00	278,888.00
2025 PROP	Equipment Operators 2	3.00	68,141.00	204,423.00
2025 PROP	Equipment Operators 3	2.00	65,790.00	131,580.00
2025 PROP	Health Insurance Rebates	12.00	13,704.00	164,448.00
2025 PROP	Inventory Control Clerk	1.00	62,858.00	62,858.00
2025 PROP	Longevity	0.00	0.00	26,037.00
2025 PROP	Maintenance Men 1	3.00	62,858.00	188,574.00
2025 PROP	Maintenance Men 2	4.00	61,672.00	246,688.00
2025 PROP	Maintenance Men 2 C	3.00	58,323.00	174,969.00
2025 PROP	Mechanic - Chief Mechanic	1.00	80,226.00	80,226.00
2025 PROP	Mechanics - General	4.00	75,899.00	303,596.00
2025 PROP	Public Works Clerk	1.00	59,883.00	59,883.00
2025 PROP	Skilled Tradesmen	5.00	69,722.00	348,610.00
2025 PROP	Supervisors	2.00	93,347.00	186,694.00
2025 PROP	Weekend Duty	395.00	52.00	20,540.00
10-430-51012	PARTTIME EMPLOYEES	24,000.00	18,952.00	24,000.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2025 PROP	Recycling Center/Cameron Tract	1,500.00	16.00	24,000.00
10-430-51014	OVERTIME	135,000.00	127,000.00	150,000.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2025 PROP	Base Repair/Paving	0.00	0.00	35,000.00
2025 PROP	Community Service Events	0.00	0.00	5,000.00
2025 PROP	Emergency Call Out	0.00	0.00	10,000.00
2025 PROP	Grass Maintenance/Other	0.00	0.00	20,000.00
2025 PROP	Winter Call Out	0.00	0.00	80,000.00
10-430-51061	EMPLOYER FICA	195,867.16	193,156.00	212,001.39
Budget Detail				
Budget Code	Description	Units	Price	Amount
2025 PROP	FICA - Employer	2,771,26	0.08	212,001.39
10-430-52004	TELEPHONE	9,000.00	5,071.00	9,000.00
10-430-52007	UTILITIES	198,000.00	189,047.00	198,000.00
10-430-52010	CONTR SERV/VEHICLE EQUIP	90,240.00	45,000.00	90,000.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2025 PROP	Contracted Equipment Repairs	0.00	0.00	80,000.00
2025 PROP	Repair Recycling Center Roll Offs	0.00	0.00	10,000.00
10-430-52011	CONTR SERV/EQUIP RENTAL	30,000.00	2,000.00	30,000.00
10-430-52013	BLDGS/BLDG MAINTENANCE	311,299.17	290,274.00	251,129.75
Budget Detail				
Budget Code	Description	Units	Price	Amount
2025 PROP	Generator platform	0.00	0.00	6,500.00
2025 PROP	Gym Flooring	0.00	0.00	15,000.00
2025 PROP	Imported Budget Adjustment: Blanket PO for Janitor	0.00	0.00	10,800.00
2025 PROP	Imported Budget Adjustment: Blanket PO for Janitor	0.00	0.00	6,500.00
2025 PROP	Imported Budget Adjustment: Blanket PO for Janitor	0.00	0.00	1,600.00
2025 PROP	Imported Budget Adjustment: Contract for the Heati	0.00	0.00	288.75

Account Number	Account Name	2024 2024 FINAL	2024 2024 A&E	2025 2025 PROP
2025 PROP	Imported Budget Adjustment: New Door for Cetronia	0.00	0.00	3,200.00
2025 PROP	Janitorial - Building	9,500.00	12.00	114,000.00
2025 PROP	kistler	0.00	0.00	11,000.00
2025 PROP	Meisner HVAC Admin/ police Agreement/Public works	0.00	0.00	7,000.00
2025 PROP	NAM Exterminating	320.00	12.00	3,840.00
2025 PROP	Oaesys service contract	0.00	0.00	6,200.00
2025 PROP	Other Building Services	0.00	0.00	37,000.00
2025 PROP	Other Janitorial	500.00	12.00	6,000.00
2025 PROP	Proasys water treatment	0.00	0.00	1,309.00
2025 PROP	Schindler Elevator Contract	0.00	0.00	8,500.00
2025 PROP	shop ceiling fans	0.00	0.00	10,000.00
2025 PROP	traffic garage door opener	0.00	0.00	700.00
2025 PROP	Whitehall Township Alarm Systems	0.00	0.00	1,692.00
10-430-52020	LANDFILL	2,668,999.00	2,624,613.00	4,487,968.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2025 PROP	Christmas Tree Collection	0.00	0.00	7,032.00
2025 PROP	Dumpster Services	12.00	1,000.00	12,000.00
2025 PROP	First Regional - Grass/Leaves/Yard Waste	0.00	0.00	55,000.00
2025 PROP	Leaf Collection	0.00	0.00	52,680.00
2025 PROP	MSW - Collection	0.00	0.00	1,850,508.00
2025 PROP	MSW - Disposal	0.00	0.00	996,420.00
2025 PROP	Recycling - Collection	0.00	0.00	1,168,260.00
2025 PROP	Recycling - Disposal	0.00	0.00	292,068.00
2025 PROP	Road Millings and Other Services	12.00	4,500.00	54,000.00
10-430-53001	OFFICE SUPPLIES	4,000.00	5,500.00	5,000.00
10-430-53006	UNIFORMS	14,850.00	16,500.00	16,750.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2025 PROP	Coveralls	0.00	0.00	1,000.00
2025 PROP	Mechanic Uniforms	100.00	52.00	5,200.00
2025 PROP	new employee sweatshirt/shirts/jackets	0.00	0.00	900.00
2025 PROP	Other Uniform - Gloves, Vests, Etc.	0.00	0.00	3,000.00
2025 PROP	Uniform Allowance	38.00	175.00	6,650.00
10-430-53012	EQUIPMENT REPAIR	275,950.00	259,102.00	270,450.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2025 PROP	EQUIPMENT REPAIR	0.00	0.00	270,000.00
2025 PROP	Imported Budget Adjustment: UNIT 50 TURBO N FREIGH	0.00	0.00	450.00
10-430-53013	ROAD BUILDING & MAINTENANCE	100,000.00	99,584.00	136,835.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2025 PROP	Mickley Rd Guard rail	0.00	0.00	21,935.00
2025 PROP	Road Building Maintenance	0.00	0.00	100,000.00
2025 PROP	Water St Guard Rail	0.00	0.00	14,900.00
10-430-53014	CUSTODIAL SUPPLIES	10,000.00	7,827.00	10,000.00
10-430-53015	FUEL/OIL/ANTI-FREEZE	330,000.00	248,246.00	330,000.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2025 PROP	Diesel Fuel	0.00	0.00	121,000.00
2025 PROP	Gasoline Unleaded	0.00	0.00	205,700.00
2025 PROP	Lubricating Oils/Anti Freeze	0.00	0.00	3,300.00
10-430-53016	TIRES & TIRE MAINTENANCE	28,000.00	40,333.00	50,000.00
10-430-53019	SNOW REMOVAL	411,499.24	285,000.00	411,499.24

Account Number	Account Name	2024 2024 FINAL	2024 2024 A&E	2025 2025 PROP
Budget Detail				
Budget Code	Description	Units	Price	Amount
2025 PROP	Imported Budget Adjustment: Blanket PO for Road Sa	0.00	0.00	149,643.24
2025 PROP	Road Salt	3,200.00	81.83	261,856.00
10-430-53020	RECYCLING SUPPLIES	1,600.00	1,080.00	1,600.00
10-430-53021	BUILDING SUPPLIES	35,000.00	15,557.00	35,000.00
10-430-54001	EQUIPMENT REPLACEMENT	30,975.00	29,500.00	32,599.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2025 PROP	Laptop computer replacement for mechanics	0.00	0.00	2,500.00
2025 PROP	Converters for skilled trades/mechanic truck	6.00	400.00	2,400.00
2025 PROP	diesel laptop	0.00	0.00	10,700.00
2025 PROP	Jumping Jack tamper	0.00	0.00	4,000.00
2025 PROP	PW. Tablet replacement	0.00	0.00	700.00
2025 PROP	Scanning Equipment/Technology	0.00	0.00	4,799.00
2025 PROP	Skilled Trades/Mechancis Tool Allowance	0.00	0.00	4,500.00
2025 PROP	Small Equipment Replacement	0.00	0.00	3,000.00
10-430-57001	DUES/CONF/TRAVEL	7,500.00	2,500.00	7,500.00
Total Expense:		7,337,110.57	6,921,497.00	9,356,592.38
Total Department: 430 - PUBLIC WORKS:		7,337,110.57	6,921,497.00	9,356,592.38

RECREATION BUREAU



Account Number	Account Name	2024 2024 FINAL	2024 2024 A&E	2025 2025 PROP
Department: 450 - RECREATION				
Expense				
10-450-51011	REGULAR EMPLOYEES	464,823.96	489,930.00	485,222.96
Budget Detail				
Budget Code	Description	Units	Price	Amount
2025 PROP	Health Insurance Rebates	12.00	1,334.08	16,008.96
2025 PROP	Longevity	0.00	0.00	5,040.00
2025 PROP	Recreation - Groundskeepers	3.00	62,858.00	188,574.00
2025 PROP	Recreation - Pool Technician	1.00	58,656.00	58,656.00
2025 PROP	Recreation Director	0.00	0.00	77,500.00
2025 PROP	Recreation -Skilled Trademen	2.00	69,722.00	139,444.00
10-450-51012	PARTTIME EMPLOYEES	148,822.00	138,828.00	150,475.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2025 PROP	Aquatic Bonus for Hours Worked	4,300.00	2.00	8,600.00
2025 PROP	Aquatics Director	750.00	24.50	18,375.00
2025 PROP	Camp Counselors \$14/hr	6.00	2,833.00	16,998.00
2025 PROP	Camp Whitehall Director	0.00	0.00	15,350.00
2025 PROP	Lifeguards \$15/Head Guards \$17	16.00	3,447.00	55,152.00
2025 PROP	Pool Managers \$19/hr	6.00	3,500.00	21,000.00
2025 PROP	Summer Maintenance	3.00	5,000.00	15,000.00
10-450-51014	OVERTIME	18,000.00	15,183.00	18,000.00
10-450-51061	EMPLOYER FICA	48,320.69	51,977.00	50,007.90
Budget Detail				
Budget Code	Description	Units	Price	Amount
2025 PROP	FICA - Employer	653,698.	0.08	50,007.90
0-450-52000	CONTRACTED SERVICES	318,010.00	220,983.00	110,700.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2025 PROP	Activities - Services- Fall Festival Concert (1)	0.00	0.00	3,000.00
2025 PROP	Activities - Services- Summer Concerts (5-6)	0.00	0.00	15,000.00
2025 PROP	Aquatics - Swim Certifications	0.00	0.00	2,500.00
2025 PROP	Building Maintenance - Exterminators	0.00	0.00	2,500.00
2025 PROP	Building Maintenance - HVAC	0.00	0.00	5,000.00
2025 PROP	Community Event/Bus Trip	0.00	0.00	3,000.00
2025 PROP	Grant Writing Services	0.00	0.00	12,500.00
2025 PROP	Other Emergency/Misc Services	0.00	0.00	8,000.00
2025 PROP	Portolets - Various Sites	0.00	0.00	14,000.00
2025 PROP	Recreation Engenieering/Surveying Work	1.00	8,000.00	8,000.00
2025 PROP	Tree Sevicees	0.00	0.00	30,000.00
2025 PROP	Windows Prydun Farm	24.00	300.00	7,200.00
10-450-52004	TELEPHONE	4,500.00	1,148.00	3,960.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2025 PROP	Hokey Park - Security Service	12.00	55.00	660.00
2025 PROP	Other Phone Charges	0.00	0.00	900.00
2025 PROP	Ring Central Services	12.00	200.00	2,400.00
10-450-52007	UTILITIES	125,000.00	85,159.00	130,000.00
10-450-52012	GENERAL EQUIPMENT MAINT	25,000.00	20,135.00	28,000.00
10-450-52014	SCHOOL FACILITIES	45,000.00	27,092.00	47,500.00
10-450-53001	OFFICE SUPPLIES	10,000.00	5,344.00	7,500.00
10-450-53002	POSTAGE	1,500.00	375.00	1,000.00
10-450-53017	POOL CHEMICALS	22,500.00	17,200.00	25,000.00
0-450-53018	POOLS MISC	10,530.00	11,000.00	18,680.00

Account Number	Account Name	2024 2024 FINAL	2024 2024 A&E	2025 2025 PF
Budget Detail				
Budget Code	Description	Units	Price	Amount
2025 PROP	Diving Board Replacement- Concrete Pad	0.00	0.00	4,000.00
2025 PROP	Guard Supplies	0.00	0.00	500.00
2025 PROP	Kemp Rescue Tube	3.00	60.00	180.00
2025 PROP	Misc Pool supplies for season	1.00	6,000.00	6,000.00
2025 PROP	Pool Upgrades- Paint Inside/Baby Pool	1.00	8,000.00	8,000.00
10-450-53021	BUILDING SUPPLIES	30,700.00	20,932.00	39,400.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2025 PROP	Ground cover for playgrounds	350.00	24.00	8,400.00
2025 PROP	Other	1.00	20,000.00	20,000.00
2025 PROP	True Green weed control service at parks	1.00	11,000.00	11,000.00
10-450-53024	CAMP WHITEHALL	5,000.00	2,345.00	7,500.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2025 PROP	Field Trip- Camp Whitehall	1.00	1,500.00	1,500.00
2025 PROP	Supplies for Camp Whitehall	0.00	0.00	3,000.00
2025 PROP	Various Camp Programs-Wildlands	0.00	0.00	3,000.00
10-450-54001	EQUIPMENT REPLACEMENT	11,750.00	11,000.00	13,500.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2025 PROP	Miscellaneous Equipment	0.00	0.00	2,500.00
2025 PROP	Parkview Pool Lighting Repair	1.00	11,000.00	11,000.00
10-450-56005	RECREATION CONTRIBUTIONS	60,500.00	60,500.00	63,000.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2025 PROP	Allencrest Matching Funds	0.00	0.00	5,500.00
2025 PROP	Cementon Matching Funds	0.00	0.00	7,500.00
2025 PROP	Egypt Matching Funds	0.00	0.00	7,500.00
2025 PROP	Fullerton Matching Funds	0.00	0.00	7,500.00
2025 PROP	Hokendauqua Matching Funds	0.00	0.00	7,500.00
2025 PROP	Schadt Avenue Matching Funds	0.00	0.00	7,500.00
2025 PROP	West Catty - Fund Negative Balance	0.00	0.00	20,000.00
10-450-56008	GRASS CUTTING	7,000.00	7,000.00	8,500.00
10-450-57001	DUES/CONF/TRAVEL	2,000.00	850.00	1,000.00
Total Expense:		1,358,956.65	1,186,981.00	1,208,945.86
Total Department: 450 - RECREATION:		1,358,956.65	1,186,981.00	1,208,945.86

		2024	2024	2025
		2024 FINAL	2024 A&E	2025 PROP
Account Number	Account Name			
Department: 480 - CONTINGENCY RESERVE				
Expense				
10-480-57002	CONTINGENCY RESERVE	900,496.00	0.00	972,183.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2025 PROP	Contingency Reserve (3% of total Expenses)	0.00	0.00	972,183.00
Total Expense:		900,496.00	0.00	972,183.00
Total Department: 480 - CONTINGENCY RESERVE:		900,496.00	0.00	972,183.00
Total Fund: 10 - GENERAL FUND:		-4,479,071.20	65,278.00	-4,821,550.97

HIGHWAY AID FUND

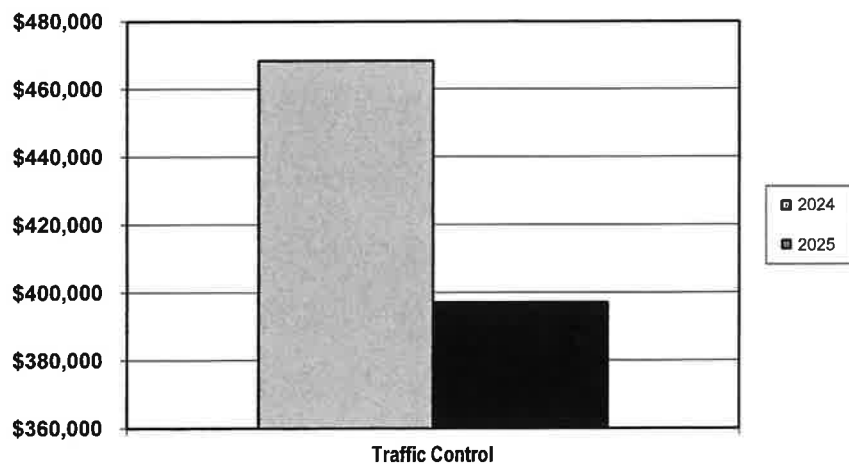
The Highway Aid Fund is a Special Revenue Fund used to account for financial transactions that are eligible for funding in accordance with the PA Liquid Fuels Tax (Act 655, as amended). Expenditures made for the maintenance, repair and construction of roads and streets, including bridges, culverts and drainage structures for which the Township is legally responsible. Also, funds can be used for the acquisition, maintenance, repair and operation of street signs and street lighting; traffic signs and traffic signal control systems. The Township has, in recent past, utilized these funds for our annual street lighting expenses and its traffic signal maintenance program. Recently, additional funds have allowed us to expand our Street Resurfacing Program.

TOWNSHIP OF WHITEHALL

2025 PROPOSED BUDGET

HIGHWAY AID FUND BUDGET

<u>ACCOUNT</u>	<u>2024</u>	<u>2025</u>	<u>CHANGE</u>
Revenue	\$ 891,435	\$ 891,435	0.00%
Expenditures			
Legislative	\$ -	\$ -	N/A
Administrative	\$ -	\$ -	N/A
Benefits/Insurances	\$ -	\$ -	N/A
Treasurer	\$ -	\$ -	N/A
Police	\$ -	\$ -	N/A
Fire	\$ -	\$ -	N/A
Development	\$ -	\$ -	N/A
Traffic Control	\$ 468,352	\$ 397,100	-15.21%
Public Works	\$ -	\$ -	N/A
Recreation	\$ -	\$ -	N/A
Debt Service	\$ -	\$ -	N/A
Capital Reserve Transfer	\$ 600,000	\$ 600,000	N/A
Non-Departmental	\$ -	\$ -	N/A
Total Expenditures	\$ 1,068,352	\$ 997,100	-6.67%
Difference	\$ (176,917)	\$ (105,665)	
Beginning Balance	\$ 44,812	\$ 126,524	
Ending Balance	\$ (132,105)	\$ 20,859	



HIGHWAY AID FUND
SUMMARY BUDGET STATEMENT

<u>REVENUES</u>	<u>2024 FINAL</u>	<u>2024 A & E</u>	<u>2025 PROPOSED</u>
Interest & Rents	\$ 12,500.00	\$ 14,163.00	\$ 12,500.00
Intergovernmental Revenue	\$ 838,935.00	\$ 834,766.00	\$ 838,935.00
Transfers In	\$ -	\$ 652,299.00	\$ -
Insurance Claims - Refunds	\$ 40,000.00	\$ 71,960.00	\$ 40,000.00
<i>TOTAL REVENUES</i>	\$ 891,435.00	\$ 1,573,188.00	\$ 891,435.00
Insurance/Benefits/Transfers	\$ 600,000.00	\$ 1,050,000.00	\$ 600,000.00
Traffic Control	\$ 468,352.00	\$ 416,883.00	\$ 397,100.00
<i>TOTAL EXPENDITURES</i>	\$ 1,068,352.00	\$ 1,466,883.00	\$ 997,100.00
DIFFERENCE	\$ (176,917.00)	\$ 106,305.00	\$ (105,665.00)
BEGINNING YEAR FUND BALANCE	\$ 44,812.00	\$ 20,220.00	\$ 126,525.00
END OF YEAR FUND BALANCE	\$ (132,105.00)	\$ 126,525.00	\$ 20,860.00

Account Number	Account Name	2024 2024 FINAL	2024 2024 A&E	2025 2025 PROP
Fund: 21 - STATE HIGHWAY AID				
Revenue				
21-34100	INTEREST	12,500.00	14,163.00	12,500.00
21-35400	GRANTS	838,935.00	834,766.00	838,935.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2025 PROP	State Highway Aid	0.00	0.00	-838,935.00
21-36000	TRANSFER FROM GEN FUND	0.00	100,000.00	0.00
21-36001	TRANSFER FROM CAP RESERVE	0.00	552,299.00	0.00
21-38010	REFUNDS/INSURANCE	40,000.00	71,960.00	40,000.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2025 PROP	Insurance Claims - Accidents	0.00	0.00	-40,000.00
Total Revenue:		891,435.00	1,573,188.00	891,435.00

Account Number	Account Name	2024 2024 FINAL	2024 2024 A&E	2025 2025 PROPOSED
Department: 000 - NON DEPARTMENTAL				
Expense				
21-000-57030	TRANSFER TO GEN FUND	0.00	100,000.00	0.00
21-000-57033	CAPITAL RESERVE TRANSFER	600,000.00	950,000.00	600,000.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2025 PROP	Road Construction Financing	0.00	0.00	600,000.00
Total Expense:		600,000.00	1,050,000.00	600,000.00
Total Department: 000 - NON DEPARTMENTAL:		600,000.00	1,050,000.00	600,000.00

Account Number	Account Name	2024 2024 FINAL	2024 2024 A&E	2025 2025 PROP
Department: 417 - TRAFFIC CONTROL				
Expense				
21-417-52017	STREET LIGHTING	275,586.00	261,631.00	270,900.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2025 PROP	Accident Repairs	0.00	0.00	35,000.00
2025 PROP	Street Light - Electric	12.00	7,500.00	90,000.00
2025 PROP	Street Light Maintenance	12.00	2,200.00	26,400.00
2025 PROP	Street Lights - Additional Services	0.00	0.00	60,000.00
2025 PROP	Street Lights - Distribution	12.00	2,800.00	33,600.00
2025 PROP	Street Lights - Pole Replacements	7.00	3,700.00	25,900.00
21-417-52018	TRAFFIC SIGNAL MAINT	192,766.00	155,252.00	126,200.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2025 PROP	EMERGENCY TRAFFIC REPAIRS-BATTERIES,LOOPS & CONTRO	0.00	0.00	25,000.00
2025 PROP	INSURANCE REPAIRS	0.00	0.00	40,000.00
2025 PROP	TRAFFIC LIGHT CONTRACT MAINTENANCE REPAIRS ONE CAL	0.00	0.00	61,200.00
Total Expense:		468,352.00	416,883.00	397,100.00
Total Department: 417 - TRAFFIC CONTROL:		468,352.00	416,883.00	397,100.00
Total Fund: 21 - STATE HIGHWAY AID:		-176,917.00	106,305.00	-105,665.00

DEBT SERVICE FUND

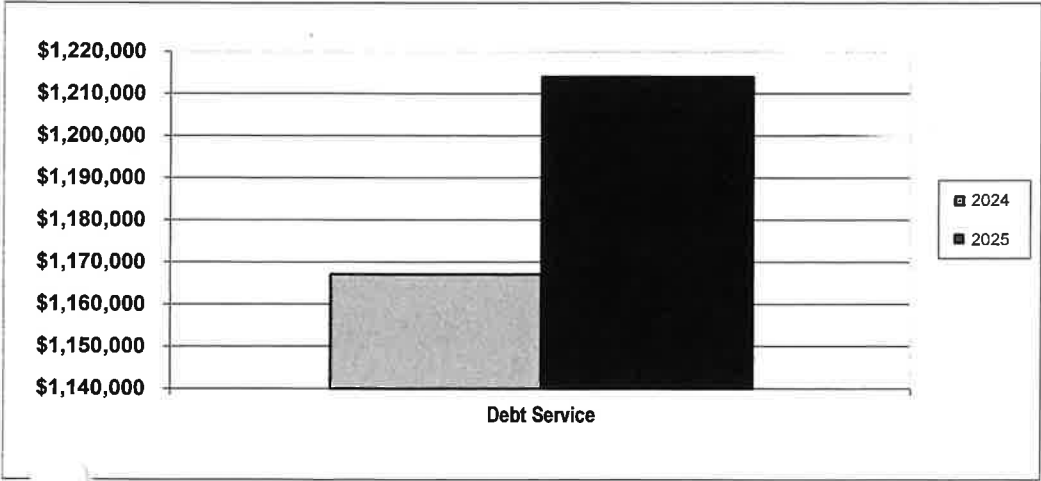
The Debt Service Fund is a Zero Balance Fund, which is used to record the funding and payment of the principal and interest on the Township's two General Obligation Bond Issues, as well as any other short or long term borrowings. This activity is carried out solely through an appropriation in the General Fund with interfund transfers to the Debt Service Fund to account for related debt service expenditures.

TOWNSHIP OF WHITEHALL

2025 PROPOSED BUDGET

WBT SERVICE FUND

ACCOUNT	2024	2025	CHANGE
Revenue	\$ -	\$ -	N/A
Expenditures			
Legislative	\$ -	\$ -	N/A
Administrative	\$ -	\$ -	N/A
Benefits/Insurances	\$ -	\$ -	N/A
Treasurer	\$ -	\$ -	N/A
Police	\$ -	\$ -	N/A
Fire	\$ -	\$ -	N/A
Development	\$ -	\$ -	N/A
Traffic Control	\$ -	\$ -	N/A
Public Works	\$ -	\$ -	N/A
Recreation	\$ -	\$ -	N/A
Debt Service	\$ 1,167,149	\$ 1,214,030	4.02%
Capital Reserve Transfer	\$ -	\$ -	N/A
Non-Departmental	\$ -	\$ -	N/A
Total Expenditures	\$ 1,167,149	\$ 1,214,030	4.02%
Difference	\$ (1,167,149)	\$ (1,214,030)	
Transfer In	\$ 1,167,149	\$ 1,214,030	
Beginning Balance	\$ 19,098	\$ 17,949	
Ending Balance	\$ 19,098	\$ 17,949	



DEBT SERVICE FUND
SUMMARY BUDGET STATEMENT

<u>REVENUES</u>	<u>2024 FINAL</u>	<u>2024 A & E</u>	<u>2025 PROPOSED</u>
Transfer From General Fund	\$ 1,167,149.00	\$ 1,167,149.00	\$ 1,214,030.00
TOTAL REVENUES	\$ 1,167,149.00	\$ 1,167,149.00	\$ 1,214,030.00
Bond Principal	\$ 652,670.00	\$ 652,670.00	\$ 699,830.00
Bond Interest	\$ 514,479.00	\$ 514,479.00	\$ 514,200.00
TOTAL EXPENDITURES	\$ 1,167,149.00	\$ 1,167,149.00	\$ 1,214,030.00
DIFFERENCE	\$ -	\$ -	\$ -
BEGINNING YEAR FUND BALANCE	\$ 19,098.00	\$ 17,949.00	\$ 17,949.00
END OF YEAR FUND BALANCE	\$ 19,098.00	\$ 17,949.00	\$ 17,949.00

Account Number	Account Name	2024 2024 FINAL	2024 2024 A&E	2025 2025 PROP
Fund: 30 - DEBT SERVICE				
Revenue				
30-34100	INTEREST	0.00	400.00	0.00
30-39201	TRANSFER - GENERAL FUND	1,167,149.00	1,167,149.00	-1,214,030.00
Total Revenue:		1,167,149.00	1,167,549.00	-1,214,030.00

Account Number	Account Name	2024 2024 FINAL	2024 2024 A&E	2025 2025 PROP
Department: 471 - BOND/OTHER DEBT				
Expense				
30-471-57100	BOND PRINCIPAL	652,670.00	652,670.00	699,830.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2025 PROP	2017 Debt Service Principal	0.00	0.00	359,830.00
2025 PROP	2019 Debt Service Principal	0.00	0.00	35,000.00
2025 PROP	2020 Debt Service Principal	0.00	0.00	305,000.00
30-471-57101	BOND INTEREST	514,479.30	514,479.00	540,188.64
Budget Detail				
Budget Code	Description	Units	Price	Amount
2025 PROP	2017 Debt Service Interest	2.00	14,946.82	29,893.64
2025 PROP	2019 Debt Service Interest	2.00	187,180.00	374,360.00
2025 PROP	2020 Debt Service Interest	2.00	67,967.50	135,935.00
Total Expense:		1,167,149.30	1,167,149.00	1,240,018.64
Total Department: 471 - BOND/OTHER DEBT:		1,167,149.30	1,167,149.00	1,240,018.64
Total Fund: 30 - DEBT SERVICE:		-0.30	400.00	-2,454,048.64

CAPITAL RESERVE FUND

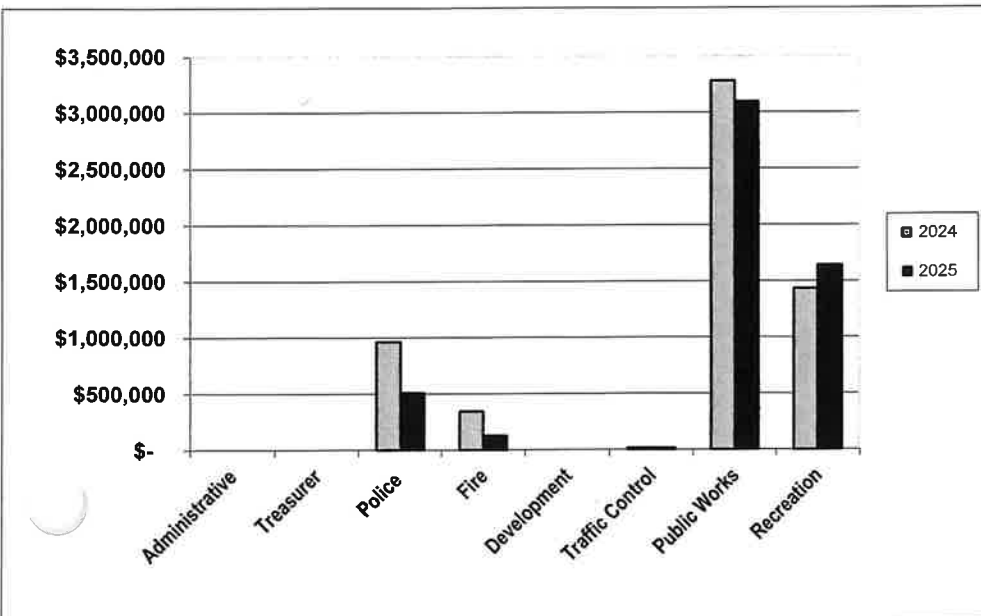
The Capital Reserve Fund is used to account for the accumulation of resources for, and the acquisition or construction of General Fixed Assets. Resources of the Fund have been, in recent times, derived from long term debt proceeds, grants, General Fund transfers and sales of fixed assets. A new objective of utilizing budget transfers as the primary means of funding capital projects is sought; thereby reducing the dependency on long term debt as a funding source. The expenditures are equipment purchases and construction projects which have been accounted for in the Capital Improvements Program.

TOWNSHIP OF WHITEHALL

2025 PROPOSED BUDGET

CAPITAL RESERVE FUND

<u>ACCOUNT</u>	<u>2024</u>	<u>2025</u>	<u>CHANGE</u>
Revenue	\$ 2,962,766	\$ 2,430,629	-17.96%
Expenditures			
Legislative	\$ -	\$ -	N/A
Administrative	\$ -	\$ -	#DIV/0!
Benefits/Insurances	\$ -	\$ -	N/A
Treasurer	\$ -	\$ -	N/A
Police	\$ 963,186	\$ 510,350	-47.01%
Fire	\$ 341,720	\$ 126,000	-63.13%
Development	\$ -	\$ -	N/A
Traffic Control	\$ 15,000	\$ 15,000	N/A
Public Works	\$ 3,280,825	\$ 3,094,032	-5.69%
Recreation	\$ 1,432,458	\$ 1,638,444	14.38%
Debt Service	\$ -	\$ -	N/A
Capital Reserve Transfer	\$ -	\$ -	N/A
Non-Departmental	\$ -	\$ -	N/A
Total Expenditures	\$ 6,033,189	\$ 5,383,826	-10.76%
Difference	\$ (3,070,423)	\$ (2,953,197)	
Transfer In	\$ 2,000,000	\$ 2,000,000	
Beginning Balance	\$ 2,312,032	\$ 1,219,996	
Ending Balance	\$ 1,241,609	\$ 266,799	



CAPITAL RESERVE FUND
SUMMARY BUDGET STATEMENT

<u>REVENUES</u>	<u>2024 FINAL</u>	<u>2024 A & E</u>	<u>2025 PROPOSED</u>
Interest & Rents	\$ 10,500.00	\$ 23,617.00	\$ 12,500.00
Intergovernmental Revenue	\$ 1,597,266.00	\$ 640,429.00	\$ 2,378,129.00
Transfers from Other Funds	\$ 2,000,000.00	\$ 2,350,000.00	\$ 2,000,000.00
Miscellaneous Revenue	\$ 1,355,000.00	\$ 1,229,755.00	\$ 40,000.00
<i>TOTAL REVENUES</i>	\$ 4,962,766.00	\$ 4,243,801.00	\$ 4,430,629.00
Administration	\$ -	\$ 552,299.00	\$ -
Police	\$ 963,186.00	\$ 713,284.00	\$ 510,350.00
Fire	\$ 341,720.00	\$ 238,112.00	\$ 126,000.00
Development	\$ -	\$ -	\$ -
Traffic Control	\$ 15,000.00	\$ -	\$ 15,000.00
Public Works	\$ 3,280,825.00	\$ 2,664,152.00	\$ 3,094,032.00
Recreation	\$ 1,432,458.00	\$ 555,772.00	\$ 1,638,444.00
<i>TOTAL EXPENDITURES</i>	\$ 6,033,189.00	\$ 4,723,619.00	\$ 5,383,826.00
DIFFERENCE	\$ (1,070,423.00)	\$ (479,818.00)	\$ (953,197.00)
BEGINNING YEAR FUND BALANCE	\$ 2,312,032.00	\$ 1,699,814.00	\$ 1,219,996.00
END OF YEAR FUND BALANCE	\$ 1,241,609.00	\$ 1,219,996.00	\$ 266,799.00

Account Number	Account Name	2024 2024 FINAL	2024 2024 A&E	2025 2025 PROP
und: 40 - CAPITAL RESERVE				
Revenue				
40-34100	INTEREST	10,500.00	23,617.00	12,500.00
40-35400	GRANTS	1,597,216.00	640,429.00	2,378,129.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2025 PROP	Belmont Glen Storm Sewer	0.00	0.00	-284,637.00
2025 PROP	Greenways - IRT Paving	0.00	0.00	-175,000.00
2025 PROP	IRT - Greenways & Trails	0.00	0.00	-42,500.00
2025 PROP	IRT TASA Grant	0.00	0.00	-320,000.00
2025 PROP	LSA - Skid Steer Loader	0.00	0.00	-97,000.00
2025 PROP	Multi Modal Handicapped Ramps	0.00	0.00	-430,000.00
2025 PROP	Prydun Farm - CDBG	0.00	0.00	-170,490.00
2025 PROP	Prydun Farm - LSA	0.00	0.00	-76,375.00
2025 PROP	Prydun -Second LSA	0.00	0.00	-97,679.00
2025 PROP	Storm Sewer - Belmont Area	0.00	0.00	-273,000.00
2025 PROP	Storm Sewer - Coplay Creek	0.00	0.00	-149,464.00
2025 PROP	Tiger Mower - Grant Pending	0.00	0.00	-261,984.00
40-39100	SALES GEN FIXED ASSETS	1,355,000.00	1,229,755.00	40,000.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2025 PROP	Sale of Retired Equipment (Municibid)	0.00	0.00	-40,000.00
40-39201	TRANSFER - GENERAL FUND	1,400,000.00	1,400,000.00	1,400,000.00
40-39205	TRANSFER FROM HWY AID	600,000.00	950,000.00	600,000.00
Total Revenue:		4,962,716.00	4,243,801.00	4,430,629.00

Account Number	Account Name	2024 2024 FINAL	2024 2024 A&E	2025 2025 PF
Department: 410 - POLICE				
Expense				
40-410-54001	EQUIPMENT REPLACEMENT	747,185.90	707,669.00	497,350.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2025 PROP	Accreditation Laptop	1.00	1,250.00	1,250.00
2025 PROP	Axon Body Worn Camera (New Officer Issue)	3.00	700.00	2,100.00
2025 PROP	Elan City Speed Warning Signs	3.00	3,500.00	10,500.00
2025 PROP	Ford Explorer #817	1.00	56,000.00	56,000.00
2025 PROP	Ford Explorer 807, 808, 821, 823	4.00	52,000.00	208,000.00
2025 PROP	Installation, Painting/Lettering, & Equipment	5.00	20,000.00	100,000.00
2025 PROP	PC Patrol In Car Computer Replacement	4.00	7,000.00	28,000.00
2025 PROP	Platelogiq Traffic Camera LPR 329 and Church	1.00	36,500.00	36,500.00
2025 PROP	Platelogiq Traffic Camera LPR Mechanicsville Rd	1.00	36,500.00	36,500.00
2025 PROP	Remote Control System for Gates	1.00	1,200.00	1,200.00
2025 PROP	Replacement Desktop Computers	5.00	2,000.00	10,000.00
2025 PROP	VIPR LPR system Mall area	1.00	7,300.00	7,300.00
40-410-54006	CAPITAL CONSTRUCTION	206,000.00	5,210.00	0.00
40-410-54007	RADIO & COMMUNICATION	10,000.00	405.00	13,000.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2025 PROP	Verizon Signal Extender for Parking Lot	2.00	6,500.00	13,000.00
Total Expense:		963,185.90	713,284.00	510,350.00
Total Department: 410 - POLICE:		963,185.90	713,284.00	510,350.00

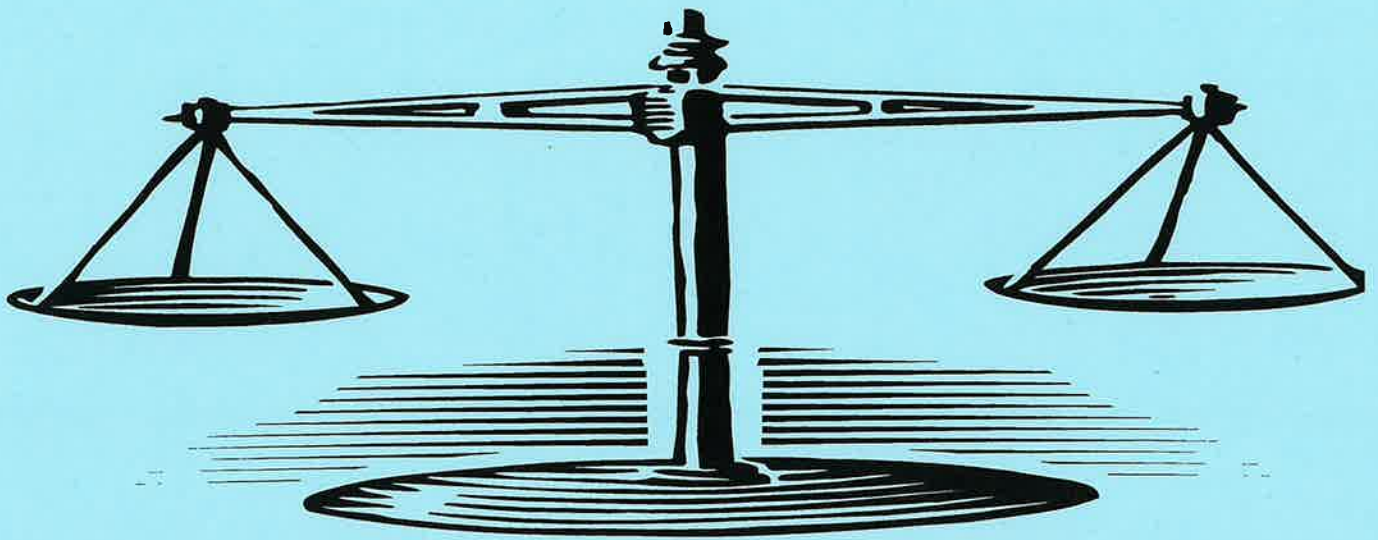
Account Number	Account Name	2024 2024 FINAL	2024 2024 A&E	2025 2025 PROP
Department: 413 - FIRE Expense				
40-413-54001	EQUIPMENT REPLACEMENT	341,720.00	238,112.00	126,000.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2025 PROP	Aerial maintenace	1.00	6,000.00	6,000.00
2025 PROP	Fire police light bar and message board	2.00	17,500.00	35,000.00
2025 PROP	Rock-Proof-Rescue-Boat	1.00	85,000.00	85,000.00
Total Expense:		341,720.00	238,112.00	126,000.00
Total Department: 413 - FIRE:		341,720.00	238,112.00	126,000.00

Account Number	Account Name	2024 2024 FINAL	2024 2024 A&E	2025 2025 PP
Department: 417 - TRAFFIC CONTROL				
Expense				
40-417-54009	SIGNALIZATION	15,000.00	0.00	15,000.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2025 PROP	BATTERY BACKUP FOR 1ST & MAIN	0.00	0.00	15,000.00
Total Expense:		15,000.00	0.00	15,000.00
Total Department: 417 - TRAFFIC CONTROL:		15,000.00	0.00	15,000.00

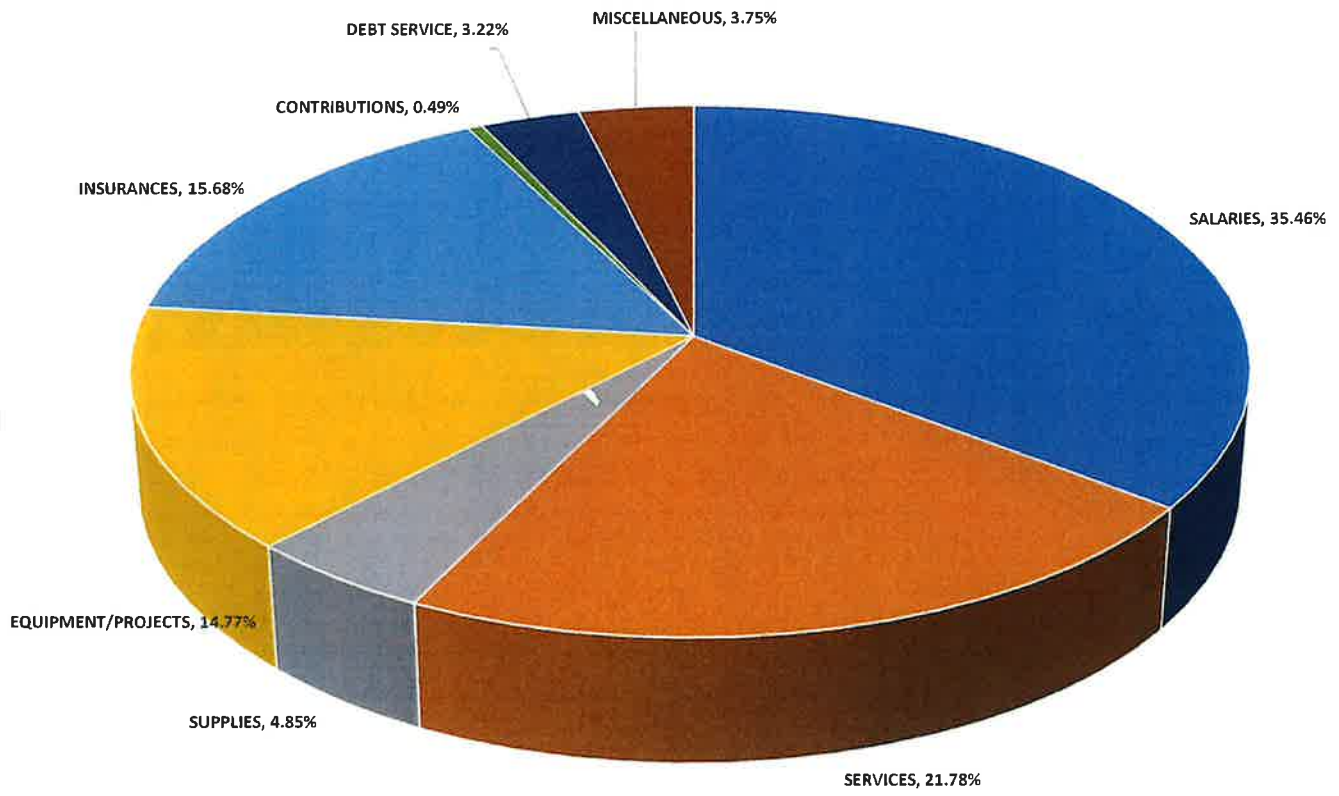
Account Number	Account Name	2024 2024 FINAL	2024 2024 A&E	2025 2025 PROP
Department: 430 - PUBLIC WORKS				
Expense				
40-430-54001	EQUIPMENT REPLACEMENT	1,089,931.22	992,861.00	964,212.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2025 PROP	Crack Sealing Machine	0.00	0.00	85,000.00
2025 PROP	Pick up truck Replacement	0.00	0.00	67,000.00
2025 PROP	Pick up truck Replacement	0.00	0.00	67,000.00
2025 PROP	Pick up truck Replacement utility body	0.00	0.00	92,212.00
2025 PROP	Skid Steer Loader - Grant Dependent	0.00	0.00	97,000.00
2025 PROP	Tandem Axel replacement	0.00	0.00	281,000.00
2025 PROP	Tiger Mower "Grant Opportunity"	0.00	0.00	275,000.00
40-430-54003	ROAD CONSTRUCTION	1,020,600.00	1,020,835.00	1,060,637.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2025 PROP	5th Route 22 to City Line	0.00	0.00	162,786.00
2025 PROP	Alleys	0.00	0.00	100,000.00
2025 PROP	Barclay Circle Barclay Rd to circle	0.00	0.00	16,278.00
2025 PROP	Barclay Rd 3rd- Circle	0.00	0.00	66,366.00
2025 PROP	Bridges	0.00	0.00	30,000.00
2025 PROP	Carl Portland to Limestone	0.00	0.00	22,538.00
2025 PROP	Chestnut 4th-5th	0.00	0.00	15,000.00
2025 PROP	Lehigh 8th-7th	0.00	0.00	31,305.00
2025 PROP	Lehnert Rd Mickley Rd - 2000ft	0.00	0.00	101,428.00
2025 PROP	N Coplay rd Coplay rd - Coplay rd	0.00	0.00	141,498.00
2025 PROP	New York 7th-Sumner	0.00	0.00	48,835.00
2025 PROP	Overlook Rd Spring st - Twp Line	0.00	0.00	6,260.00
2025 PROP	Pavement Preservation	0.00	0.00	126,000.00
2025 PROP	Peach bottom Spring- Twp Line	0.00	0.00	10,016.00
2025 PROP	Portland Limestone to Columbia	0.00	0.00	38,900.00
2025 PROP	S 4th Ave Center to Park	0.00	0.00	38,192.00
2025 PROP	Suncrest Circle Springmill-Circle	0.00	0.00	27,600.00
2025 PROP	Sunset Van Buren to Brooke	0.00	0.00	53,844.00
2025 PROP	Van Buren Township Line to Sunset	0.00	0.00	23,791.00
40-430-54004	CURB & SIDEWALK	150,000.00	251,238.00	430,500.00
40-430-54005	STORM SEWER	931,294.12	311,180.00	580,683.12
Budget Detail				
Budget Code	Description	Units	Price	Amount
2025 PROP	Imported Budget Adjustment: Design and Oversight	0.00	0.00	13,138.12
2025 PROP	Imported Budget Adjustment: Grant Application and	0.00	0.00	545.00
2025 PROP	NPDES - Basin Naturalizations	0.00	0.00	77,500.00
2025 PROP	NPDES- Belmont Estates Swale Project	0.00	0.00	420,000.00
2025 PROP	Other Minor Repairs	0.00	0.00	22,500.00
2025 PROP	Storm Water Improvements - Planning	0.00	0.00	47,000.00
40-430-54006	CAPITAL CONSTRUCTION	41,000.00	40,038.00	10,000.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2025 PROP	capital construction	0.00	0.00	10,000.00
40-430-54010	FEDERAL/STATE PROJECTS	48,000.00	48,000.00	48,000.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2025 PROP	Novak Landfill - Well Testing	0.00	0.00	48,000.00
Total Expense:		3,280,825.34	2,664,152.00	3,094,032.12
Total Department: 430 - PUBLIC WORKS:		3,280,825.34	2,664,152.00	3,094,032.12

Account Number	Account Name	2024 2024 FINAL	2024 2024 A&E	2025 2025 PF
Department: 450 - RECREATION				
Expense				
40-450-54001	EQUIPMENT REPLACEMENT	128,650.00	114,600.00	54,500.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2025 PROP	Intimidator Wood Chipper "12"	0.00	0.00	40,000.00
2025 PROP	Kawasaki 72 Small Mower	1.00	14,500.00	14,500.00
40-450-54006	CAPITAL CONSTRUCTION	1,303,808.00	441,172.00	1,583,944.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
2025 PROP	Cameras Systems on Public Property - 1st Year	0.00	0.00	35,000.00
2025 PROP	Cementon Park Garage Door	0.00	0.00	8,000.00
2025 PROP	Cementon Park- Outdoor Building Paint	0.00	0.00	8,000.00
2025 PROP	Chestnut Street Barn- Roof/Paint	1.00	65,000.00	65,000.00
2025 PROP	Egypt Park-Security System/Internet	0.00	0.00	5,000.00
2025 PROP	Fullerton Patch & Repave Work	0.00	0.00	10,000.00
2025 PROP	Hokey Park Entrance Road Repaved	0.00	0.00	32,000.00
2025 PROP	Hokey/Stiles/Cementon/West Catty Court Resurface	0.00	0.00	150,000.00
2025 PROP	IRT - Digiital Mile Markers Project	0.00	0.00	50,000.00
2025 PROP	IRT - Trail Head Project	0.00	0.00	438,000.00
2025 PROP	IRT Paving - Grant Application	0.00	0.00	175,000.00
2025 PROP	Jordan Greenway (Home Depot) Fence	1.00	5,000.00	5,000.00
2025 PROP	Parkview Tennis Courts/Parking Lot Lighting	0.00	0.00	150,000.00
2025 PROP	Presidential Basketball Court-	0.00	0.00	35,000.00
2025 PROP	Prydun Farm - Grant Work	0.00	0.00	344,544.00
2025 PROP	Prydun Farm - Township Funds	0.00	0.00	40,000.00
2025 PROP	Schadt Ave Fence Field 2	0.00	0.00	18,000.00
2025 PROP	TTC Cleaning- scrub/sealcoat/wax schadt	0.00	0.00	1,700.00
2025 PROP	TTC Cleaning-scrub/sealcoat/wax cementon	0.00	0.00	1,700.00
2025 PROP	West Catty Pavilion Ramp	0.00	0.00	12,000.00
Total Expense:		1,432,458.00	555,772.00	1,638,444.00
Total Department: 450 - RECREATION:		1,432,458.00	555,772.00	1,638,444.00
Total Fund: 40 - CAPITAL RESERVE:		-1,070,473.24	72,481.00	-953,197.12
Report Total:		-5,726,461.74	244,464.00	-8,334,461.73

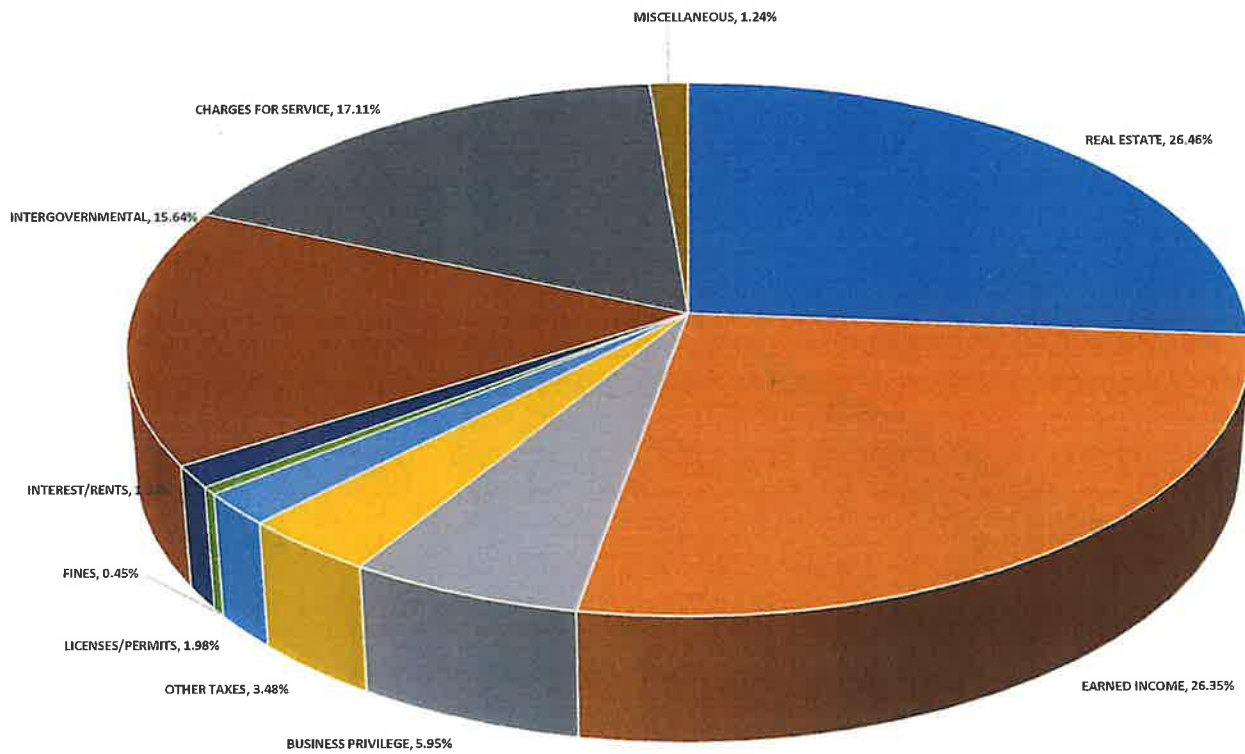
APPENDICES



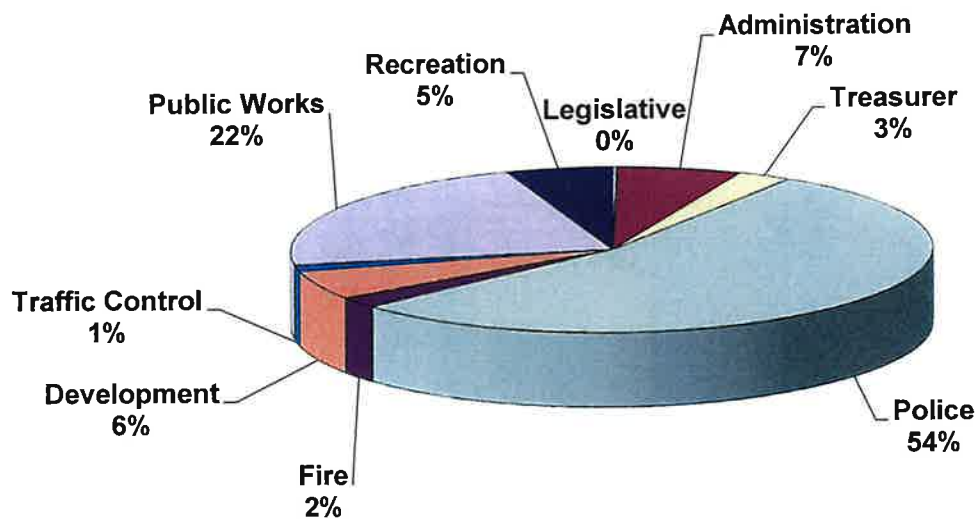
EXPENDITURES BY CATEGORY



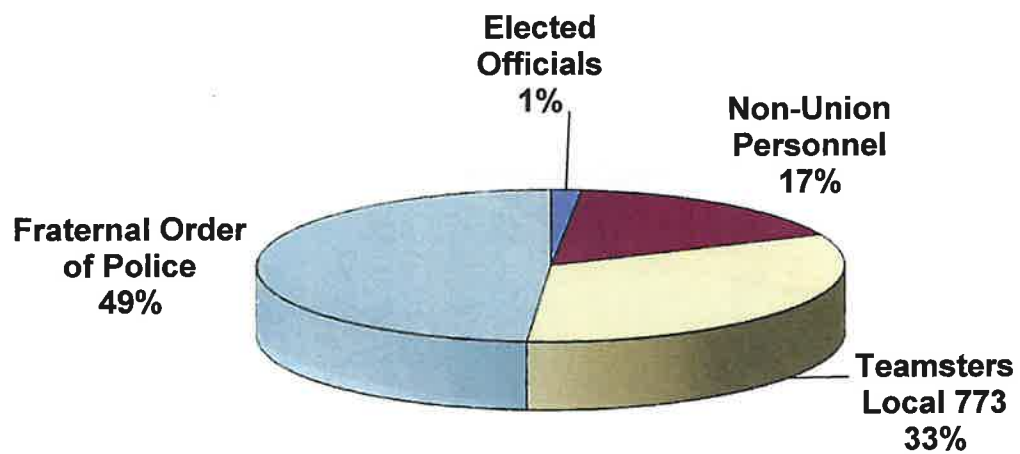
REVENUES BY CATEGORY



Salaries by Department



Base Salaries-By Affiliation



TOWNSHIP OF WHITEHALL

TAX RATES FOR 2025

<u>TAX</u>	<u>TAX RATE</u>
Real Estate	
General	3.80 mills
Open Space/Farmland Preservation	0.05 mills
Earned Income	1.00% of Whitehall resident's earned income
Business Privilege	
Wholesale	1.00 mills (\$.001 x gross receipts)
Retail/Service/Rental	1.25 mills (\$.00125 x gross receipts)
Deed Transfers	1/2 of 1.00% of purchase price
Local Services	\$1/week to maximum of \$52.00
Per Capita	\$5.00 per resident 18-72 years of age

Note: 1 mill equals \$1.00 per thousand dollars of value

TOWNSHIP OF WHITEHALL

CALCULATION OF 2025 REAL ESTATE TAX REVENUE

Taxable Assessed Valuation 9/9/2024	\$	2,226,686,700.00
Proposed Millage Rate		<u>0.0038000</u>
	\$	8,461,409.46
Less 1.50% Uncollectible for 2025	\$	<u>126,921.14</u>
	\$	8,334,488.32
Less 2.0% Discount on 2025 Collected	\$	<u>166,689.77</u>
	\$	8,167,798.55
Prior Year Taxes	\$	144,000.00
Anticipated Interim Taxes	\$	<u>45,000.00</u>
	\$	8,356,798.55
Discounted Mill	\$	2,199,157.51

CALCULATION OF 2025 OPEN SPACE TAX REVENUE

Taxable Assessed Valuation 9/9/2024	\$	2,226,686,700.00
Proposed Millage Rate		<u>0.0000500</u>
	\$	111,334.34
Less 1.50% Uncollectible for 2025	\$	<u>1,670.02</u>
	\$	109,664.32
Less 2.0% Discount on 2025 Collected	\$	<u>2,193.29</u>
	\$	107,471.03
Prior Year Taxes	\$	-
Anticipated Interim Taxes	\$	<u>-</u>
	\$	107,471.03

TOWNSHIP OF WHITEHALL

CALCULATION OF 2025 GARBAGE FEE REVENUE

CURRENT YEAR

Residential (8,244 Customers)

Garbage Fee Duplicate Value (\$615)	\$ 5,070,060.00
Customers with 2 Toters (Add \$130)	\$ 17,030.00
Exonerations - Partial (1,124)	\$ 172,815.00
Exonerations - Full (9)	\$ 5,535.00
Subtotal Gross Garbage Duplicate	\$ 4,908,740.00
Less Uncollectible for 2025 (9.00%)	\$ 441,786.60
	\$ 4,466,953.40
Less 2.0% Discount on 2025 Collected	\$ 89,339.07
	\$ 4,377,614.33

DELINQUENT

Liens Collection	\$ 25,000.00
Collection on Delinquent Accounts	\$ 250,000.00
TOTAL REVENUE	\$ 4,652,614.33

BREAKDOWN OF COSTS

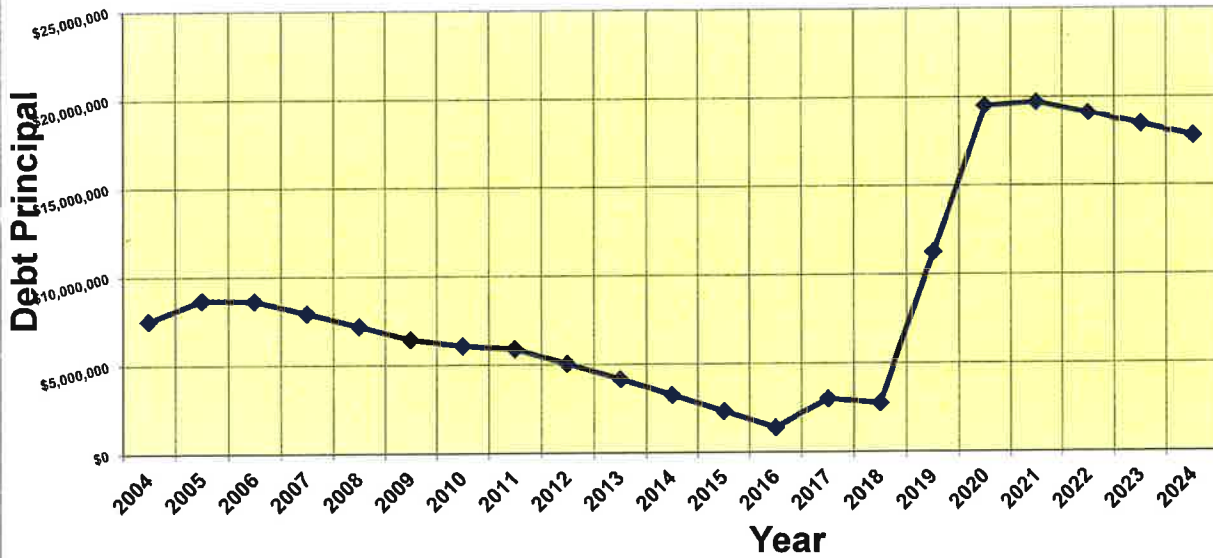
ANNUAL GARBAGE FEES	\$ 615.00
TOTAL GARBAGE BILLS	8,244.00

<u>WORK PERFORMED</u>	<u>5 YEAR COSTS</u>	<u>5 YEAR AVE</u>	<u>PER CUSTOMER COST</u>
MSW COLLECTION	\$ 9,923,760.00	\$ 1,984,752.00	\$ 240.78
MSW DISPOSAL	\$ 5,343,552.00	\$ 1,068,710.40	\$ 129.65
RECYCLING COLLECTION	\$ 6,265,056.00	\$ 1,253,011.20	\$ 152.01
RECYCLING PROCESSING	\$ 1,566,276.00	\$ 313,255.20	\$ 38.00
CHRISTMAS TREES	\$ 37,692.00	\$ 7,538.40	\$ 0.91
LEAF COLLECTION	\$ 282,468.00	\$ 56,493.60	\$ 6.85
YARD WASTE PROCESSING	\$ 300,000.00	\$ 60,000.00	\$ 7.28
EXONERATIONS	\$ 864,075.00	\$ 172,815.00	\$ 20.97
SERVICE - CAMERON TRACT	\$ 90,000.00	\$ 18,000.00	\$ 2.18
CAMERON TRACT	\$ 110,000.00	\$ 22,000.00	\$ 2.67
RECYCLING CENTER	\$ 240,000.00	\$ 48,000.00	\$ 5.82
BILLING & COLLECTION	\$ 210,000.00	\$ 42,000.00	\$ 5.10
	\$ 25,232,879.00	\$ 5,046,575.80	\$ 612.23

TOWNSHIP OF WHITEHALL
DEBT SERVICE SCHEDULE

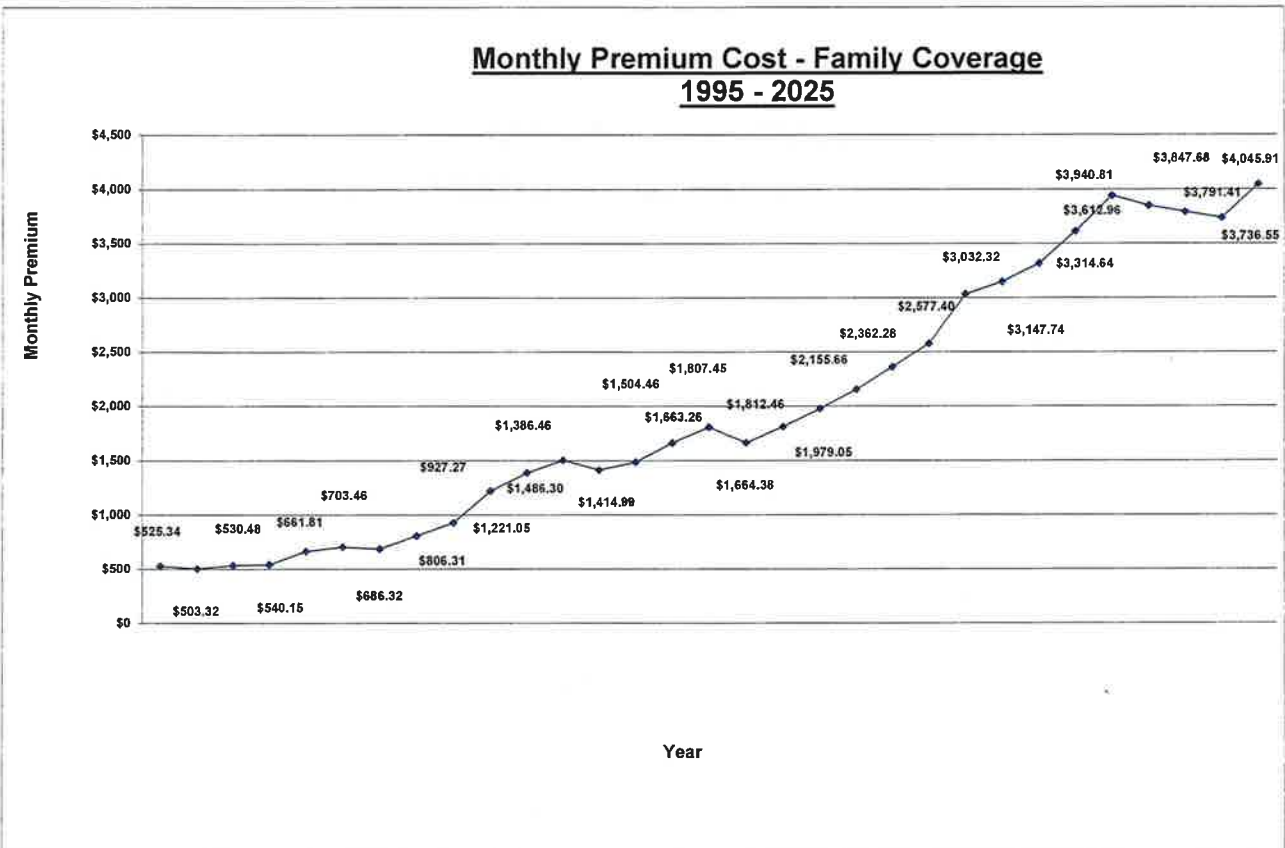
<u>FISCAL YEAR</u>	<u>SERIES OF 2020</u>	<u>SERIES OF 2019</u>	<u>TOTAL DEBT SERVICE</u>
2025	\$ 699,830.00	\$ 514,200.00	\$ 1,214,030.00
2067	\$ 720,590.00	\$ 490,600.00	\$ 1,211,190.00
2027	\$ 734,470.00	\$ 476,352.00	\$ 1,210,822.00
2028	\$ 750,000.00	\$ 420,098.00	\$ 1,170,098.00
2029-2033	\$ 4,000,000.00	\$ 1,840,305.00	\$ 5,840,305.00
2034-2038	\$ 4,510,000.00	\$ 1,328,728.00	\$ 5,838,728.00
2039-2043	\$ 5,195,000.00	\$ 652,770.00	\$ 5,847,770.00
2044	\$ 1,135,000.00	\$ 347,870.00	\$ 1,482,870.00
	\$ 17,744,890.00	\$ 6,070,923.00	\$ 23,815,813.00

Whitehall Township Debt Principal Outstanding

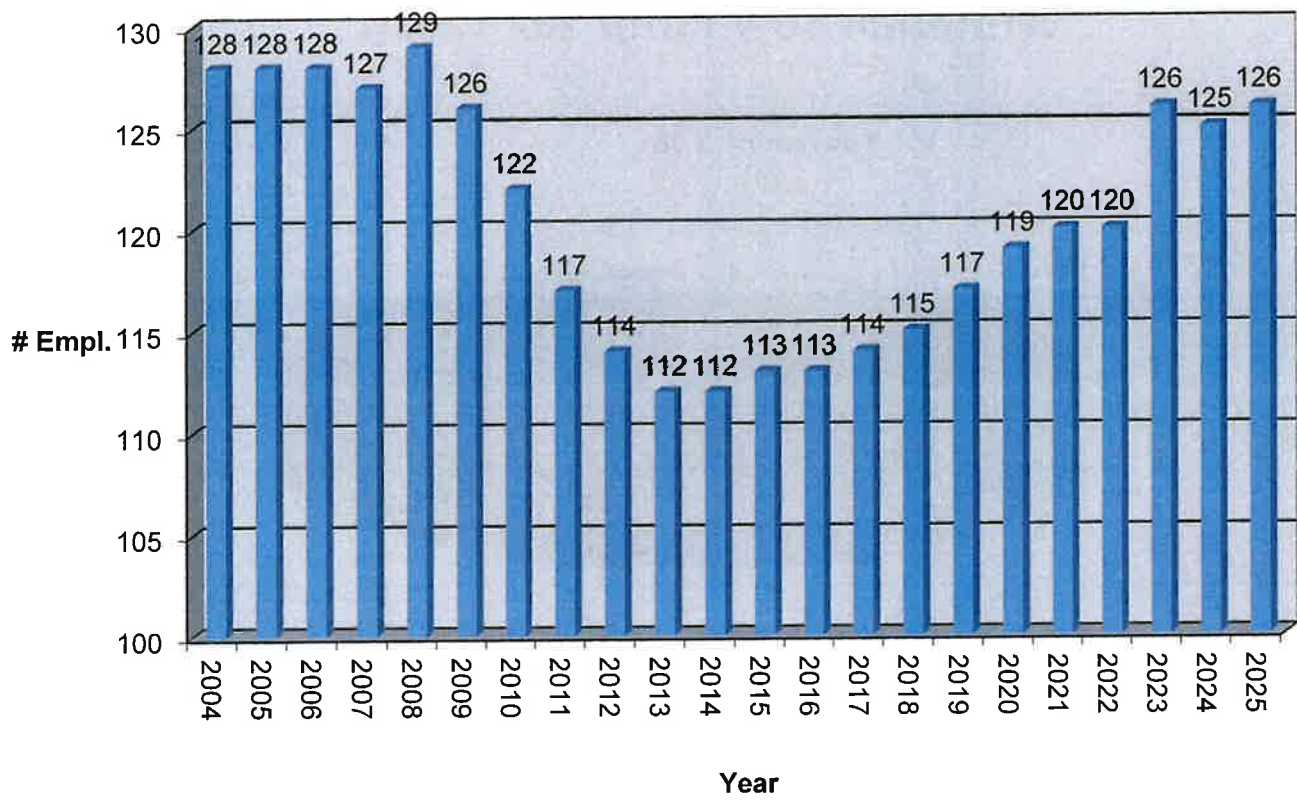


WHITEHALL TOWNSHIP - 2025 BUDGET
HEALTH INSURANCE COSTS

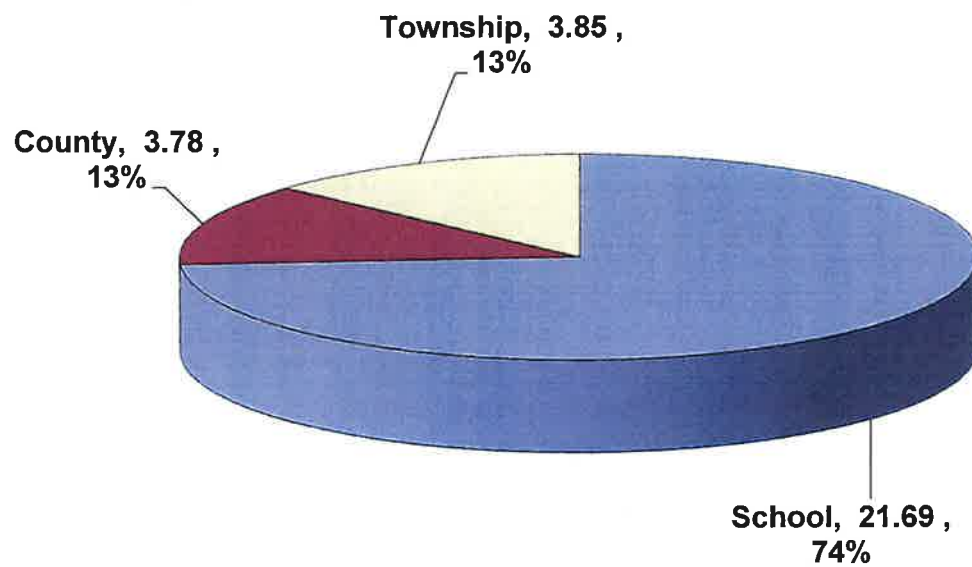
<u>PREMIUM COSTS</u>	<u>2025 Cost</u>	<u>Annual</u>	<u>Co-Pay</u>	<u>Co-Pay Annual</u>	<u>Rebate</u>	<u>Annual</u>
Department 401 - Administration	\$ 16,331.02	\$ 195,972.24	\$ 1,633.10	\$ 19,597.20	\$ 1,683.83	\$ 20,205.96
Department 403 - Treasurer	\$ 4,295.51	\$ 51,546.12	\$ 601.37	\$ 7,216.44	\$ 3,231.36	\$ 38,776.32
Department 410 - Police	\$ 60,790.85	\$ 729,490.20	\$ 7,994.12	\$ 95,929.44	\$ 21,089.58	\$ 253,074.96
Department 410 - Police Teamsters	\$ 14,389.51	\$ 172,674.12	\$ 1,438.94	\$ 17,267.28	\$ 1,077.71	\$ 12,932.52
Department 413 - Fire	\$ 11,289.53	\$ 135,474.36	\$ 1,128.95	\$ 13,547.40	\$ 235.79	\$ 2,829.48
Department 416 - Development	\$ 14,895.47	\$ 178,745.64	\$ 1,489.55	\$ 17,874.60	\$ 2,338.87	\$ 28,066.44
Department 417 - Traffic Control	\$ 4,665.57	\$ 55,986.84	\$ 653.18	\$ 7,838.16	\$ -	\$ -
Department 430 - Public Works	\$ 51,959.84	\$ 623,518.08	\$ 5,195.98	\$ 62,351.76	\$ 14,650.54	\$ 175,806.48
Department 450 - Recreation	\$ 7,679.96	\$ 92,159.52	\$ 1,075.19	\$ 12,902.28	\$ 4,026.14	\$ 48,313.68
Other - Retirees/COBRA	\$ 41,855.91	\$ 502,270.92	\$ 2,720.64	\$ 32,647.68	\$ -	\$ -
Total	\$ 228,153.17	\$ 2,737,838.04	\$ 23,931.02	\$ 287,172.24	\$ 48,333.82	\$ 580,005.84



Budgeted Full Time Employees



Whitehall Township Tax Effort



Unreserved Fund Balance Actual & Expensed

