NORTH WHITEHALL TOWNSHIP

FOUNDED 1810

2027 BUDGET

Public Inspection Copy 11/09/2026



2027 Fund Cash Flow	Starting Cash	Revenue	Expenditure	Ending Cash	Cash Flow
General Fund Operating	$ 473,000	$ 6,922,980	$ (6,819,570)	$ 576,410	$ 103,410
General Fund Reserves	$ 8,500,000	$ 252,000	$ (1,200,000)	$ 7,552,000	$ (948,000)
Recreation Fund	$ 1,100,000	$ 635,000	$ (465,000)	$ 1,270,000	$ 170,000
Farmland Fund	$ 625,000	$ 167,200	$ (270,500)	$ 521,700	$ (103,300)
Traffic Fund	$ 270,000	$ 26,000	$ -	$ 296,000	$ 26,000
Sewer Fund	$ 1,020,000	$ 227,500	$ (213,000)	$ 1,034,500	$ 14,500
Fire Fund	$ 220,000	$ 754,500	$ (850,957)	$ 123,543	$ (96,457)
Equipment Fund	$ 475,000	$ 885,000	$ (1,353,000)	$ 7,000	$ (468,000)
Emergency Svcs Fund	$ 1,012,000	$ 210,000	$ -	$ 1,222,000	$ 210,000
Liquid Fuels Fund	$ 75,000	$ 640,300	$ (640,000)	$ 75,300	$ 300
Capital Fund**	$ 20,000	$ 1,257,000	$ (2,220,000)	$ (943,000)	$ (963,000)
Total	**$ 13,790,000**	**$ 11,977,480**	**$ (14,032,027)**	**$ 11,735,453**	**$ (2,054,547)**

****Cap Fund does reflect all possible financing options**

2027 General Fund Budget - Public Inspection Copy			
GL_STRING	**ACCOUNT**	**2026 Adj Budget**	**2027 Budget**
	General Fund Revenue		
01-00-301.1000	**301.1000 - Real Estate Tax - Current Year**	**$ 1,035,000**	**$ 1,039,000**
	Tax Base Est. = $1.665B * .00065 =$1,082,250		
	Less 2% Discount, Less 2% Delinq Rate = $1,038,960		
01-00-301.3000	**301.3000 - Real Estate Tax Prior Year Levy**	**$ 14,000**	**$ 14,000**
	Cash basis receipts from YE 2026 property tax collections		
01-00-301.4000	**301.4000 - Real Estate Taxes - Del. From**	**$ 19,000**	**$ 19,000**
	Delinq Tax + Interest from Tax Claim Bureau		
01-00-301.6000	**301.6000 - Real Estate Taxes - Interim**	**$ 1,000**	**$ 3,000**
	Mid-Year property development		
01-00-310.1000	**310.1000 - Real Estate Transfer Tax**	**$ 475,000**	**$ 435,000**
	0.5% of the sale price of real property		
01-00-310.2100	**310.2100 - Earned Income Tax - Current Ye**	**$ 3,600,000**	**$ 3,690,000**
	2.5% Growth Rate		
01-00-310.5100	**310.5100 - Lst Current Year**	**$ 231,000**	**$ 230,000**
	$52.00 Per Year for employees in NWT		
01-00-321.8000	**321.8000 - Cable Television Franchise**	**$ 200,000**	**$ 175,000**
	Service Electric		$ 144,000
	Astound		$ 30,000
	Blue Ridge		$ 1,000
01-00-322.8200	**322.8200 - Road Occupancy Permit**	**$ 4,000**	**$ 5,000**
	$75 per permit		
01-00-331.1100	**331.1100 - Lehigh County Fines**	**$ 500**	**$ 500**
	Fines from NT cases w/ County		
01-00-331.1200	**331.1200 - District Magistrate**	**$ 4,000**	**$ 4,000**
	Fines from NT Citations		
01-00-332.0000	**332.0000 - Municipal Claim Recovery**	**$ 35,000**	**$ 100,000**
	Municipal Liens, Judgments, Interest, Atty Fees		
01-00-341.0000	**341.0000 - Interest Earnings**	**$ 292,000**	**$ 300,000**
	Avg. $7.5M dollars at 4.0%		
01-00-342.1000	**342.1000 - Land Rental Farming**	**$ 140**	**$ 200**
01-00-350.0000	**350.0000 - NOVA Radio Reimbursement**	**$ 14,500**	**$ 15,000**
	NOVA reimb of 5 Yr Interest Free Radio Note		
01-00-354.0750	**354.0750 - LV Grnwy Feasb Study**	**$ 20,000**	**$ 20,000**
	Study of Ironton Rail Trail		

2027 General Fund Budget - Public Inspection Copy			
GL_STRING	**ACCOUNT**	**2026 Adj Budget**	**2027 Budget**
Assign Acct #	**Kolapechka Benches Grant**	**$ -**	**$ 1,500**
	Chamber of Commerce Grant		
01-00-355.0100	**355.0100 - Purta Tax**	**$ 4,000**	**$ 4,000**
	State reimbursement for exempt utility properties		
01-00-355.0500	**355.0500 - Pension Fund State Aid**	**$ 115,000**	**$ 145,000**
	Pass Thru: Act 205 retirement plan subsidy		
01-00-355.0700	**355.0700 - Foreign Fire Insur Premium Tax**	**$ 120,000**	**$ 130,000**
	Pass Thru: Act 205 funds to Vol. Fire Co.'s		
01-00-355.0800	**355.0800 - Alcoholic Beverage Taxes**	**$ 2,700**	**$ 3,000**
	State Revenue sharing for Liquor Licenses		
01-00-355.3000	**355.3000 - Perf Recycling Grants 904**	**$ 15,000**	**$ 15,000**
	DCED grant for curbside recyclables		
01-00-361.7000	**361.7000 - Planning Income**	**$ 30,000**	**$ 24,000**
	Developer Application Fees		$ 21,500
	Conditional Use Income		$ 2,500
01-00-361.7400	**361.7400 - Administrative Income**	**$ 4,000**	**$ 3,380**
	Reimbursement for Township Services		$ 2,900
	Training Room Rental		$ 350
	Anoopam Fire hydrant fee reimbursement		$ 130
01-00-361.8000	**361.8000 - Zoning Income**	**$ 2,000**	**$ 45,500**
	Zoning Permits		$ 40,000
	Special Exception		$ 3,000
	Variances		$ 2,500
01-00-362.4100	**362.4100 - Building Permits**	**$ 22,000**	**$ 30,000**
	UCC/Building Permits		
01-00-362.4400	**362.4400 - Sewage Permits**	**$ 30,000**	**$ 50,000**
	Soil probes, perc tests, permit review, inspections		
01-00-362.4800	**362.4800 - State Training Fee**	**$ 2,000**	**$ 2,000**
	Reimbursement for permit training		
01-00-362.5100	**362.5100 - Recycling Income**	**$ 5,000**	**$ 5,000**
	Three electronic recycling events		
01-00-364.1200	**364.1200 - Sewer Certifications**	**$ 200**	**$ 400**
	Title co. requests for sewer payoffs, $10 per		
01-00-364.1300	**364.1300 - Sewer Fund Mgmt Reimbursement**	**$ 15,000**	**$ 15,000**

2027 General Fund Budget - Public Inspection Copy			
GL_STRING	**ACCOUNT**	**2026 Adj Budget**	**2027 Budget**
	Reimb. GF for admin, AR, CS, accting for sewer fund		
Assign Acct #	**Fire Fund Special Allocation**	**$ -**	**$ 15,000**
	Reimb GF for Director of Finance, Deputy Treasurer, Purchasing Coord,		
	Director of Operations, & Township Manager		
01-00-364.6000	**364.6000 - Host Fee**	**$ 10,000**	**$ 15,000**
	Mascaro Transfer station		
01-00-367.1000	**367.1000 - Fundraiser - Golf Tournament**	**$ 28,000**	**$ 25,000**
	Sponsorships and reg. for annual golf tournament		
01-00-367.2000	**367.2000 - Recreation Programs And Pavilions**	**$ 55,750**	**$ 53,000**
	Program Registrations		$ 27,500
	Sponsorships & Donations		$ 15,000
	Pavillion & Field Rental		$ 7,500
	Home town Heroes Payments		$ 3,000
01-00-367.5000	**367.5000 - Summer Youth Rec Program**	**$ 101,500**	**$ 105,000**
	Summer Camp Registrations - Increase Reg Fee		
	$425 resident, $475 non-resident		
01-00-379.0000	**379.0000 - MS4 Permits**	**$ 50,000**	**$ 15,000**
	BMP Inspection Fees: $250 per inspection		
01-00-389.1000	**389.1000 - Other Income**	**$ 40,000**	**$ 15,000**
	Vendor Refunds		$ 12,000
	Electronic Credits		$ 500
	Unassigned Income, Reimb & Donations		$ 2,500
01-00-395.1000	**395.1000 - Cell Phone Reimbursement**	**$ 25,000**	**$ -**
	Now a credit against 406.1000		
01-00-395.2000	**395.2000 - Accident Reimbursements**	**$ 2,750**	**$ 3,000**
	Insurance proceeds for third-party property losses		
01-00-395.4860	**395.4860 - Insurance Refunds**	**$ 15,000**	**$ 23,500**
	Selective Refund: 4 yr. avg. = $2,300		$ 2,500
	KMIT rebate: 4 yr avg. = $21,000		$ 21,000
01-00-395.4870	**395.4870 - Health Insurance Refunds**	**$ 161,000**	**$ 130,000**
	PMHIC Refund: 4 yr. avg = $172,000		
	Total 2027 General Fund Revenue	**$ 6,801,040**	**$ 6,922,980**

2027 General Fund Budget - Public Inspection Copy			
GL_STRING	**ACCOUNT**	**2026 Adj Budget**	**2027 Budget**
	General Fund Expense		
01-01-400.1130	**400.1130 - Supervisors Salary**	**$ 12,000**	**$ 14,290**
01-00-400.2000	**400.2000 - Employee/Cdl Drug Testing**	**$ 1,250**	**$ 1,000**
	Drug Testing for Camp Counselors and PW staff		
01-00-400.2100	**400.2100 - Admin Office Supplies**	**$ 12,170**	**$ 10,000**
	Basic Office Supplies, not tech, not furniture		
01-00-400.2150	**400.2150 - Admin Postage**	**$ 4,000**	**$ 4,000**
	General Postage Account		
01-00-400.2410	**400.2410 - Pa One Call**	**$ 800**	**$ 900**
	Pennsylvania One Call System Monthly ($75.00 per month)		
01-00-400.2420	**400.2420 - Mileage Reimbursement**	**$ 750**	**$ 1,500**
	Reimburse gas and wear and tear to private vehicles		
01-00-400.2430	**400.2430 - General Expenses**	**$ 8,250**	**$ 7,500**
	Unclassifiable General Expenses		$ 5,000
	Unclassifiable Credit Card Charges		$ 1,500
	Grant Application Fee (E-grants)		$ 500
	Positive Pay Fee		$ 300
	Stop Payment Fees		$ 100
	Deposit Slips		$ 100
01-00-400.2440	**400.2440 - Dues Seminars Subscriptions**	**$ 27,650**	**$ 22,000**
	PSATS, Training, Conferences		
01-02-400.2450	**400.2450 - Uniforms/Work Shoes/Clothes**	**$ 20,450**	**$ 7,150**
	Uniform Allowance		$ 4,000
	Safety Shoes		$ 3,150
01-00-400.2460	**400.2460 - Newsletter Print/Postage**	**$ 5,500**	**$ 5,500**
	Cost of producing and mailing newsletter		
01-00-400.2480	**400.2480 - Good Will Employees**	**$ 3,000**	**$ 3,000**
	"Petty Cash" for staff events, marriage, funeral gifts		
01-03-400.2500	**400.2500 - Codified Ordinances**	**$ 15,000**	**$ 15,000**
	E-Codes (Adding Zoning, SALDO, Stand-Alone Ordinances)		
01-00-400.3410	**400.3410 - Admin/Bos Advertising**	**$ 14,000**	**$ 17,500**
	Advertising for agendas, legislation, Boards/Commissions		
01-00-400.3420	**400.3420 - Stenographer Admin**	**$ 2,500**	**$ 7,500**
	Steno for BOS, Zoning Hearing Board, Planning Commiss		
01-00-400.7400	**400.7400 - Equipment Purchase**	**$ 12,000**	**$ 6,000**
	Tablets, Desktop Stations, Furniture, Remodeling		

2027 General Fund Budget - Public Inspection Copy			
GL_STRING	**ACCOUNT**	**2026 Adj Budget**	**2027 Budget**
01-00-400.7500	**400.7500 - Computer Service/Contracts**	**$ 175,000**	**$ 193,100**
	ScanTek (Document Scanning)		$ 56,000
	NetSuite for Govt. (ERP software)		$ 42,000
	Keystone Technology (Main IT Support)		$ 40,000
	Traisr (Permitting system)		$ 13,200
	CYVL		$ 9,900
	Revize (Wesite Services)		$ 6,600
	Rec Desk		$ 5,500
	Gmail		$ 4,800
	Apple, Microsoft, Adobe, Trail Cam, Starlink		$ 3,000
	ALTEK Business Systems (Canon Copier)		$ 2,900
	MEA (HR Support)		$ 2,600
	ESRI		$ 2,500
	Toshiba (copier service agreeement)		$ 2,500
	Constant Contact (Email Blast)		$ 1,600
01-01-400.7700	**400.7700 - Payroll Maint Fee**	**$ 10,000**	**$ 9,000**
	I-Solved (7,900 2025, $8,500 2026 est.)		
01-01-401.1200	**401.1200 - Executive Wages**	**$ 312,178**	**$ 334,212**
	Township Manager		
	Township Secretary /Deputy Treasurer		
	Director of Grants/Trails/Preserv		
	TAD Pay (est. $1,500)		
01-00-401.3500	**401.3500 - Treas/Mgr/ Sec Bonds**	**$ 4,000**	**$ 4,000**
	Selective Ins. Bond for Treasurer		
01-01-402.1200	**402.1200 - Finance Wages**	**$ 176,927**	**$ 185,526**
	Director of Finance		
	Purchasing Specialist		
	TAD Pay (est. $1,000)		
01-00-402.3220	**402.3220 - Auditing Expenses Cpa Firm**	**$ 22,000**	**$ 19,000**
	Audit, Audit Report, Accounting Support		
01-00-403.1000	**403.1000 - Tax Collector's Salary**	**$ 23,450**	**$ 23,450**
	Donna Kumernitsky		
01-00-403.2000	**403.2000 - Tax Collection Supplies**	**$ 2,000**	**$ 2,000**
	Various Supplies for Tax Collection		
01-00-403.4000	**403.4000 - Tax Billing Bciu**	**$ 10,000**	**$ 10,000**
	Cost of producing and mailing property tax bills		
01-00-403.6500	**403.6500 - Lst Transfer**	**$ 112,500**	**$ 89,000**
	LST split btwn GF and ESLT: $26,000 to NOVA rmvd from ESLT portion		
01-00-404.2000	**404.2000 - Legal Services**	**$ 270,000**	**$ 225,000**

2027 General Fund Budget - Public Inspection Copy			
GL_STRING	**ACCOUNT**	**2026 Adj Budget**	**2027 Budget**
	Zoning Ordinance Development		$ 3,000
	Code Enforcement, BOS Work, Litigation, Various		$ 222,000
01-00-406.1000	**406.1000 - Cell Phone Billing**	**$ 30,000**	**$ 12,000**
	Payroll Deductions to offset Expense Account		
01-00-406.1900	**406.1900 - Gps Phone Charge**	**$ 5,000**	**$ 6,000**
	Verizon (GPS for Vehicles billed monthly $50 per month)		
01-00-409.2400	**409.2400 - Building Expense**	**$ 60,000**	**$ 123,400**
	Propane		$ 35,000
	Building Electric: PP&L avg. $2,500 per month		$ 30,000
	Building Cleaning Services (Vanguard)		$ 18,000
	Boiler/HVAC/Generator (Dual Temp, Penn Power)		$ 6,000
	Schindler Elevator Service		$ 6,000
	Fire Alarm/Sprinklers (Johnson Control)		$ 4,200
	Municipal Building Water NBMA, Meter Pit $300, Building $112		$ 3,700
	Home Depot Charge Card		$ 2,800
	Misc Credit Card Charges		$ 2,500
	Kitchen Supplies		$ 2,500
	Cleaning Supplies		$ 2,000
	Pest Control		$ 1,200
	Fuel Tank Repair and Inspection		$ 1,000
	Fire Extinguishers		$ 900
	Building Phones:		-
	Ironton Telephone		$ 5,000
	Nuso LLC		$ 2,000
	Penteledata		$ 100
	ITC Global Network		$ 500
Assign Acct #	**Street Lighting**		**$ 60,002**
	Old Steeet Light District		$ 21,436
	W'Wood H'Land Jendy/L.Run/Neadow Brook		$ 20,922
	Timberidge Section I		$ 9,082
	Orchard View West Phase Ii (New #)		$ 2,220
	Orchard View Estates West		$ 2,154
	Hemlock Dr T'Ridge		$ 1,430
	Apple Valley Est Street Lighting		$ 1,258
	Manchester Place Street Lighting		$ 1,109
	Kernsville/Shankweiler Road		$ 196
	Sand Spring Street Light (N.Ke		$ 196
01-00-411.0600	**411.0600 - Fire Hydrant**	**$ 17,000**	**$ 44,500**
	NBMA billed quarterly avg $4,875 per quarter @ $31.25 per		$ 19,500
	LCA billed quarterly avg $6,300 per quarter		$ 25,000
01-00-411.5000	**411.5000 - Fireman's Relief Grant**	**$ 120,000**	**$ 130,000**
	Act 205 Funds to Vol Fire Co's - Pass Thru		
01-00-412.5400	**412.5400 - Ambulance Contribution**	**$ 50,000**	**$ 50,000**

2027 General Fund Budget - Public Inspection Copy			
GL_STRING	**ACCOUNT**	**2026 Adj Budget**	**2027 Budget**
	GF Contrib to NOVA		
01-00-412.5500	**412.5500 - Nwteso Contribution**	**$ 5,000**	**$ 5,000**
	GF Contrib to ESO - Overhead Costs		
01-00-412.6000	**412.6000 - LST Allocation to EMS**	**$ 26,000**	**$ 26,000**
	LST Tax sharing with NOVA		
01-01-413.1100	**413.1100 - Zoning Hearing Board Salaries**	**$ 2,500**	**$ 2,500**
01-03-413.2405	**413.2405 - Court Costs**	**$ 3,500**	**$ 3,500**
	Filing Fee, Constable Service: approx 17 cases		
01-01-414.1120	**414.1120 - Community Development Wages**	**$ 329,773**	**$ 333,895**
	Director of Operations		
	Township Planner		
	Zoning/Code Enforcement Officer		
	Receptionist/Permits Coordinator		
01-01-414.1200	**414.1200 - Planning Commission Members Pay**	**$ 5,500**	**$ 5,500**
01-03-414.2440	**414.2440 - Saldo**	**$ 32,400**	**$ 15,000**
	Legal & Engineering for SALDO Update		
01-03-414.2500	**414.2500 - Blight Remediation**	**$ 50,000**	**$ 100,000**
	Three Properties		$ 60,000
			$ 20,000
			$ 20,000
01-00-414.4000	**414.4000 - Township Engineering Services**	**$ 230,000**	**$ 210,000**
	SEO calls, GIS, Plan Review, Other Engineering Costs		
Assign Acct #	**SEO Inspection Services**	**$ -**	**$ 50,000**
	Inspections from Septic Applications and Reviews		
01-00-415.2400	**415.2400 - Emergency Management**	**$ 5,000**	**$ 6,000**
	Emergency Food/Supplies for Shelter		$ 1,000
	Public Relations, Education Materials, Mileage, Equip		$ 5,000
01-00-422.0000	**422.0000 - Animal Control**	**$ 10,000**	**$ 9,400**
	Mighty Pawz ($700 per month)		$ 8,400
	Aunt Helen's		$ 1,000
01-02-427.2000	**427.2000 - Recycling**	**$ 8,000**	**$ 5,625**
	3 electronic recycling containers $1,875 per		
01-01-430.1000	**430.1000 - Salaries**	**$ 926,000**	**$ 942,912**
	Bargaining Unit wages and Overtime		
01-01-430.1100	**430.1100 - Pw Seasonal**	**$ 50,000**	**$ 43,000**

2027 General Fund Budget - Public Inspection Copy			
GL_STRING	**ACCOUNT**	**2026 Adj Budget**	**2027 Budget**
	Part time PW and Yard Waste attendants		
01-01-430.1120	**430.1120 - Public Works Adm Wages**	**$ 189,375**	**$ 197,984**
	Director of Public Works		
	General Services Supervisor		
01-02-430.1200	**430.1200 - Gasoline Fuel**	**$ 17,000**	**$ 25,000**
	Sunoco		
01-02-430.1500	**430.1500 - Diesel Fuel**	**$ 65,000**	**$ 85,000**
	Sunoco: Inflation contingecy		
01-02-430.5000	**430.5000 - Safety Equipmt**	**$ 3,000**	**$ 3,000**
	First Aid, Gloves, PPE, Safety Glasses		
01-02-430.6000	**430.6000 - Minor Garage Equipment**	**$ 10,000**	**$ 8,000**
	Small Hand Tools, Supplies, Chemicals, Tool Set for 18		
01-02-430.6100	**430.6100 - Large Garage Eqpt**	**$ 25,000**	**$ 25,000**
	24" Milling Head for Bobcat		$ 25,000
01-02-432.2000	**432.2000 - Snow Plows/Supplies**	**$ 6,000**	**$ 6,000**
	Chains & Plow Parts		
01-02-432.2100	**432.2100 - Salt/Liquid Salt Snow Maint**	**$ 105,000**	**$ 101,000**
	Minimum 75% of Costars Contract $76,500. 900 tn.		$ -
	1,650 ton @ $85 per = $140,000		$ 140,000
	Less Liquid Fuels Allocation		$ (50,000)
	Magnesium		$ 11,000
01-02-433.2000	**433.2000 - St.Signs & Markings**	**$ 22,082**	**$ 15,000**
	Signs & Hardware		
01-00-433.3200	**433.3200 - Public Safety Cameras**	**$ 27,000**	**$ 27,000**
01-02-434.0000	**434.0000 - Traffic Signal Expenses**	**$ 35,500**	**$ 25,000**
	PP&L (Power Distribution)		$ 3,500
	Signal Services (Maintenance)		$ 21,500
01-02-436.2000	**436.2000 - Pipes/Drains/Basin Maint-Materials**	**$ 10,000**	**$ 15,000**
	Materials for Storm Sewer Repair		
01-00-436.2100	**436.2100 - Ms4 Program**	**$ 50,000**	**$ 12,000**
	KCE BMP Inspection Program		
01-02-437.1000	**437.1000 - Vehicle/Eqpt Repair & Maintenance**	**$ 175,273**	**$ 150,000**
	Tub Grinder Rotor Refurbishment		$ 35,000
	Fleet Repairs Labor and Materials		$ 115,000

2027 General Fund Budget - Public Inspection Copy			
GL_STRING	**ACCOUNT**	**2026 Adj Budget**	**2027 Budget**
01-02-437.2000	**437.2000 - Eqpt Rental**	**$ 7,000**	**$ 6,000**
	Rental of Heavy Equipment		
01-02-438.0000	**438.0000 - Road Maintenance/Supplies**	**$ 83,000**	**$ 80,000**
	Asphalt		
	Stone		
01-01-451.1200	**451.1200 - Recreation Wages**	**$ 55,187**	**$ 57,946**
01-04-452.1100	**452.1100 - Recreation Programming**	**$ 55,015**	**$ 58,200**
	Programs		$ 24,150.00
	Events		$ 29,550.00
	Sponsorship Banners		$ 1,000.00
	Hometown Heroes Banners		$ 3,000.00
	Misc		$ 500.00
01-04-452.1200	**452.1200 - Summer Camp Expenses**	**$ 87,500**	**$ 88,000**
	Staff		$ 65,000
	Supplies		$ 22,200
	Fire Dept. Summer Camp Tshirts		$ 800
01-02-452.4000	**452.4000 - Parks Maint. Expenses**	**$ 73,000**	**$ 84,000**
	Call of Nature (Porta-Potties)		$ 25,000
	Johnson's Pond Treatment		$ 8,000
	Kolapechka Benches/Kiosks Grant		$ 6,000
	IRT Bridge		$ 5,000
	Herbicide		$ 5,000
	IRT Split Rail Fences		$ 5,000
	Mulch		$ 4,000
	Park Rules Signs		$ 4,000
	Fertilizer		$ 3,500
	Trail Paving (Laurys Trails)		$ 3,500
	70 ft. Baseball Field Renovation		$ 3,500
	Lumber & Miscellaneous Supplies		$ 3,500
	Sports Equipment		$ 3,000
	Top Soil		$ 2,500
	Kolapechka Park Sign Replacement		$ 1,000
	Park Water Supply		$ 800
	Park Electric		$ 700
01-04-452.5000	**452.5000 - Contributions Playground/Sports Assoc**	**$ 32,000**	**$ 32,000**
	Keystone Quarter Midget Racing Club		
	LV Activer Life		
	Neffs Troop 57		
	Cub Scout Pack 57		
	Schnecksville Playground Assoc		
	Ormrod Playground Assoc		
	North Parkland Athletic Association		
	Laurys Athletic Assoc		
	Other		

2027 General Fund Budget - Public Inspection Copy			
GL_STRING	**ACCOUNT**	**2026 Adj Budget**	**2027 Budget**
01-04-453.5200	**453.5200 - Schneck House Allocation**	**$ 2,600**	**$ 2,600**
	Uppper Lehigh Historical Society		
01-00-454.0050	**454.0050 - LV Grnwy Feasb Exp**	**$ 35,000**	**$ 30,000**
	Grant Funded Trail study		
01-04-458.5000	**458.5000 - Contributions Sr Clubs**	**$ 1,650**	**$ 1,650**
	Laurys Keen Agers		$ 700
	Schnecksville Senior Citizens		$ 950
01-04-459.1000	**459.1000 - Fundraiser _ Golf Tournmt Expenses**	**$ 16,000**	**$ 15,500**
	Course Fee		$ 8,950.00
	Signage		$ 1,500.00
	Raffle Prizes		$ 1,325.00
	Course Deposit		$ 1,000.00
	Pot of Gold Payout		$ 500.00
	Swag Bags		$ 500.00
	Breakfast		$ 325.00
	Prizes for contest holes		$ 300.00
	Hole in One Insurance		$ 300.00
	Website		$ 300.00
	Miscellaneous		$ 250.00
	Chamber Fee		$ 150.00
	Awards		$ 100.00
01-00-471.2350	**471.2350 - Debt Service Principal**	**$ 140,000**	**$ 155,000**
	2024 G.O. Bond $155,000 due 12/01/2027, matures 2049		
01-00-471.4000	**471.4000 - NOVA Radio Note**	**$ 14,500**	**$ 14,500**
	Lehigh County Promissory Note 2026 - 2030: $14,475.80		
01-00-472.2300	**472.2300 - Debt Service Interest**	**$ 252,263**	**$ 238,000**
	2024 G.O. Bond $119,006 06/01/2027 & 12/01/2027		
01-01-481.1000	**481.1000 - Payroll Taxes**	**$ 171,000**	**$ 173,900**
	Social Security (OASDI) 6.2% of W-2 Wages		$ 134,700
	Medicare (HI) 1.45% of W-2 Wages		$ 31,500
	PA Unemployment Tax (UC) 0.07% of first $10,000 in wages		$ 7,700
01-00-483.3000	**483.3000 - Retirement**	**$ 240,000**	**$ 245,400**
	12% of W-2 wages for FT employees over 1,000 hrs svc.		
	401(a) plan with Nationwide		
01-00-484.0000	**484.0000 - Workmens Compensation Insurance**	**$ 65,000**	**$ 40,000**
	Keystone Munic Ins Trust (KMIT) Member Fee		$ 35,000
	Audit		$ 5,000
01-00-486.0000	**486.0000 - Insurance All Policies**	**$ 96,000**	**$ 100,000**
	Brown & Brown - Property/Casualty, Bonds, Cyber		

2027 General Fund Budget - Public Inspection Copy			
GL_STRING	**ACCOUNT**	**2026 Adj Budget**	**2027 Budget**
01-00-486.0070	**486.0070 - Fsa Service Fee**	**$ 1,300**	**$ 2,000**
	Healthworks to host FSA program		
01-00-486.0090	**486.0090 - Aflac**	**$ 200**	**$ 200**
	Additional Insurance x 1 employee		
01-01-487.0010	**487.0010 - Health Insurance Blue Cross**	**$ 1,180,000**	**$ 1,193,736**
	Single Net of Contrib x 2 Employees		$ 45,090
	Family Net of Contrib x 13 Employees		$ 1,116,210
	Net Dental		$ 28,982
	Net Vision		$ 3,454
Assign Acct #	**HRA/HSA Funding**	**$ -**	**$ 12,000**
01-00-487.0020	**487.0020 - Life Ins/Add/Std/Ltd**	**$ 20,000**	**$ 18,284**
	Basic Life $75,000 coverage		
	Accidental Death $75,000 coverage		
	Short Term Disability range $500 - $1,200		
	Long Term Disability range $4,100 - $8,300		
	American United Life Insurance bill monthly $2,300 per		
01-00-493.0000	**493.0000 - Refunds**	**$ 5,000**	**$ 10,000**
	Refund of General Fund Taxes & Fees		
	Total General Fund Expenses		**$ 6,755,262**
	Revenue Less Expense		**$ 167,718**
	Add Street Light Fund Balance Liquidation		**$ 73,000**
	Interest Debt Service Placeholder - Yard Waste Site		**$ (64,308)**
	Total General Fund Surplus/Deficit		**$ 176,410**

Street Light Fund 2027 Budget

GL_STRING	FUND	REVENUE	2026 Budget	2027 Budget
02-00-341.0000	02 - Street Light Fund	341.0000 - Interest Earnings	$ 100.00	$ 100.00
02-00-383.1100	02 - Street Light Fund	383.1100 - Current Assessment St. Lighting	$ 50,000.00	$ 50,000.00
02-00-383.5000	02 - Street Light Fund	383.5000 - Prior Year St Light Levy	$ 3,000.00	$ 1,200.00
02-00-383.5400	02 - Street Light Fund	383.5400 - Delinquent Assessment St. Lighting	$ 1,200.00	$ 500.00
		Total Revenue	**$ 54,300.00**	**$ 51,800.00**

GL_STRING	FUND	EXPENDITURES	2026 Budget	2027 Budget
02-00-434.7630	02 - Street Light Fund	Hemlock Dr T'Ridge	$ 1,388.00	$ 1,429.64
02-00-434.8160	02 - Street Light Fund	St. Lighting Prior To 1990	$ 20,812.00	$ 21,436.36
02-00-434.8180	02 - Street Light Fund	Kernsville/Shankweiter Road	$ 190.00	$ 195.70
02-00-434.8200	02 - Street Light Fund	Sand Spring Street Light (N.Ke	$ 190.00	$ 195.70
02-00-434.8220	02 - Street Light Fund	Apple Valley Est Street Lighting	$ 1,221.00	$ 1,257.63
02-00-434.8240	02 - Street Light Fund	Orchard View Estates West	$ 2,091.00	$ 2,153.73
02-00-434.8280	02 - Street Light Fund	Timberidge Section I	$ 8,817.00	$ 9,081.51
02-00-434.8300	02 - Street Light Fund	Orchard View West Phase Ii (New #)	$ 2,155.00	$ 2,219.65
02-00-434.8320	02 - Street Light Fund	W'Wood H'Land Jendy/L.Run/Neadow Brook	$ 20,313.00	$ 20,922.39
02-00-434.9930	02 - Street Light Fund	Manchester Place Street Lighting	$ 1,077.00	$ 1,109.31
		Total Expense	**$ 58,254.00**	**$ 60,001.62**
		Revenue Less Expense		**$ (8,201.62)**

3% Increase to power rates assumed

Recreation Fund 2027 Budget

GL_STRING	FUND	REVENUE	2026 Budget	2027 Budget
03-00-301.0000	**03 - Recreation Fund**	**301.0000 - Recreation Fees**	**$ 25,000**	**$ 200,000**
		Developer Paid Fees		
03-00-341.0000	**03 - Recreation Fund**	**341.0000 - Interest Earnings**	**$ 10,000**	**$ 35,000**
		$1,000,000 at 3.5%		
03-00-354.0100	**03 - Recreation Fund**	**354.0100 - Neffs Valley Park Grant**	**$ 150,000**	**$ 400,000**
		Total 2027 Revenue	**$ 185,000**	**$ 635,000**

GL_STRING	FUND	EXPENSE	2026 Budget	2027 Budget
03-00-452.7030	03 - Recreation Fund	452.7030 - Neffs Valley Park Project	$ 370,000	$ 300,000
03-00-459.2000	03 - Recreation Fund	459.2000 - Johnson's Pond Imprvmnts	$ 60,000	$ 75,000
Assign Acct#	03 - Recreation Fund	Ballfield Groomer	$ -	$ 20,000
Assign Acct#	03 - Recreation Fund	Retaining Wall Municipal Park	$ -	$ 70,000
		Total 2027 Expense	**$ 430,000.00**	**$ 465,000.00**
		Revenue Less Expense		**$ 170,000.00**

2027 Farmland Fund Budget	*Does not assume EIT tax

GL_STRING	FUND	REVENUE	2026 Budget	2027 Budget
04-00-301.1000	**04 - Farmland Fund**	**301.1000 - Real Estate Tax - Current Year**	**$ 161,438**	**$ 160,000**
		Tax Base Est. = $1.665B * .0001 =$166,500		
		Less 2% Discount, Less 2% Delinq Rate = $160,000		
04-00-301.3000	**04 - Farmland Fund**	**301.3000 - Real Estate Tax Prior Year Levy**	**$ 2,417**	**$ 2,100**
		Cash basis receipts from YE 2026 property tax collections		
04-00-301.6000	**04 - Farmland Fund**	**301.6000 - Real Estate Taxes - Interim**	**$ 100**	**$ 100**
		Mid-Year property development		
04-00-341.0000	**04 - Farmland Fund**	**341.0000 - Interest Earnings**	**$ 5,000**	**$ 5,000**
		Total 2027 Revenue		**$ 167,200**

GL_STRING	FUND	EXPENSE	2026 Budget	2027 Budget
04-00-400.2430	**04 - Farmland Fund**	**400.2430 - General Expenses**	**$ 500**	**$ 2,500**
		Recording Fees, Signage, Misc.		
04-00-461.2000	**04 - Farmland Fund**	**461.2000 - Farmland Preservation**	**$ 150,000**	**$ 264,500**
		Rohr		$ 78,400
		Skorinko #1		$ 63,300
		Stewart		$ 50,000
		Skorinko #2		$ 32,400
		Loomis		$ 40,400
04-00-461.2500	**04 - Farmland Fund**	**461.2500 - Marketing Material**	**$ 10,000**	**$ 1,000**
		Mailing		
04-00-461.3000	**04 - Farmland Fund**	**461.3000 - Land Appraisal**	**$ 12,000**	**$ - **
04-00-404.2000	**04 - Farmland Fund**	**404.2000 - Legal Services**		**$ 2,500**
		Easements		
		Total 2027 Expense		**$ 270,500**
		Revenue Less Expense		**$ (103,300)**

2027 Farmland Fund Budget

GL_STRING	FUND	REVENUE	2026 Budget	2027 Budget
Assign Acct #	04 - Farmland Fund	310.2000 - Earned Income Tax	$ -	$ 800,000
04-00-301.3000	04 - Farmland Fund	301.3000 - Real Estate Tax Prior Year Levy	$ 2,417	$ 2,100
		Cash basis receipts from YE 2026 property tax collections		
04-00-301.6000	04 - Farmland Fund	301.6000 - Real Estate Taxes - Interim	$ 100	$ 100
		Mid-Year property development		
04-00-341.0000	04 - Farmland Fund	341.0000 - Interest Earnings	$ 5,000	$ 5,000
		Total 2027 Revenue		$ 807,200

GL_STRING	FUND	EXPENSE	2026 Budget	2027 Budget
04-00-400.2430	04 - Farmland Fund	400.2430 - General Expenses	$ 500	$ 2,500
		Recording Fees, Signage, Misc.		
04-00-461.2000	04 - Farmland Fund	461.2000 - Farmland Preservation	$ 150,000	$ 264,500
		Rohr		$ 78,400
		Skorinko #1		$ 63,300
		Stewart		$ 50,000
		Skorinko #2		$ 32,400
		Loomis		$ 40,400
04-00-461.2500	04 - Farmland Fund	461.2500 - Marketing Material	$ 10,000	$ 1,000
		Mailing		
04-00-461.3000	04 - Farmland Fund	461.3000 - Land Appraisal	$ 12,000	$ -
Assign Acct #	04 - Farmland Fund	404.2000 - Legal Services	$ -	$ 2,500
		Easements		
		Total 2027 Expense		$ 270,500
		Revenue Less Expense		$ 536,700

Traffic Fund 2027 Budget

GL_STRING	FUND	REVENUE	2026 Budget	2027 Budget
05-00-301.0050	05 - Traffic Fund	301.0050 - Traffic Impact Fees	$ 10,000	$ 20,000
		Fixed fee pd by Developers		
		to offset cost of traffic planning		
05-00-341.0000	05 - Traffic Fund	341.0000 - Interest Earnings	$ 3,000	$ 6,000
		Total 2027 Revenue	$ 13,000	$ 26,000

05-00-447.1000	05 - Traffic Fund	447.1000 - Traffic Study	$ -	$ -
		Total 2027 Expenditures	$ -	$ -
		Revenue Less Expenditure	$ -	$ 26,000.00

Sewer Fund 2027 Budget

GL_STRING	FUND	REVENUE	2026 Budget	2027 Budget
08-00-332.0000	**08 - Sewer Fund**	**332.0000 - Municipal Claim Recovery**	**$ -**	**$ 7,500**
		Recovery of Sewer Liens and Interest		
08-00-341.0000	**08 - Sewer Fund**	**341.0000 - Interest Earnings**	**$ 15,000**	**$ 30,000**
08-00-364.4990	**08 - Sewer Fund**	**364.4990 - Sewer Charges O'Rod/T'Ridge**	**$ 195,000**	**$ 190,000**
		User Charges for system, billed quarterly		
		March, June, September, December		
		Total 2027 Revenue		**$ 227,500**

GL_STRING	FUND	EXPENSE	2026 Budget	2027 Budget
08-00-400.2400	**08 - Sewer Fund**	**400.2400 - General Operating Expense**	**$ 1,000**	**$ 3,000**
08-00-405.0000	**08 - Sewer Fund**	**405.0000 - Reimbursible Management Services**	**$ 15,000**	**$ 15,000**
		Pd to GF for operation of billing/AR/Cust. Svc.		
		Accounting, Cash mgmnt, planning, budgeting		
08-00-429.2200	**08 - Sewer Fund**	**429.2200 - Cwsa Charges Transmission**	**$ 120,000**	**$ 120,000**
		Quarterly flow treatment charges		
08-00-429.3640	**08 - Sewer Fund**	**429.3640 - Sewer Repair-Maint**	**$ 5,000**	**$ 45,000**
		Maintenance/Capital expenditures for system		
08-00-429.4160	**08 - Sewer Fund**	**429.4160 - Act 537**	**$ 25,000**	**$ 30,000**
		Residual Engineering cost for Act 537 sewage plan		
		Total 2027 Expenditures		**$ 213,000**
		Revenue Less Expenditure		**$ 14,500**

Fire Fund 2027 Budget

GL_STRING	FUND	Account	2026 Budget	2027 Budget
		REVENUE		
09-00-301.1000	**09 - Fire Fund**	**301.1000 - Real Estate Tax - Current Year**	**$ 726,000**	**$ 719,500**
		Tax Base Est. = $1.665B * .00045 =$749,250		
		Less 2% Discount, Less 2% Delinq Rate = $719,280		
09-00-301.3000	**09 - Fire Fund**	**301.3000 - Real Estate Tax Prior Year Levy**	**$ -**	**$ 9,500**
		Cash basis prior year tax receipts		
09-00-301.6000	**09 - Fire Fund**	**301.6000 - Real Estate Taxes - Interim**	**$ 500**	**$ 2,500**
		Mid-Year property development		
09-00-321.3000	**09 - Fire Fund**	**321.3000 - Fire Inspection Fees**	**$ 40,000**	**$ 20,000**
		Fees levied for Fire Code compliance inspections		
09-00-341.0000	**09 - Fire Fund**	**341.0000 - Interest Earnings**	**$ 1,195**	**$ 2,000**
		2027 to Establish a GTS account		
09-00-389.1000	**09 - Fire Fund**	**389.1000 - Other Income**	**$ 1,000**	**$ 1,000**
		Total 2027 Revenue		**$ 754,500**

GL_STRING	FUND	EXPENSE	2026 Budget	2027 Budget
09-00-400.2430	**09 - Fire Fund**	**400.2430 - General Expenses**	**$ 2,000**	**$ 1,000**
		Unclassifiable Fund Expenses		
09-00-400.2440	**09 - Fire Fund**	**400.2440 - Dues Seminars Subscriptions**	**$ 9,000**	**$ 9,000**
		SaaS State Reporting for Fire Co		$ 2,000
		Responding Software (IAR)		$ 5,000
		Knox		$ 1,000
		Various Memberships		$ 1,000
09-00-400.7400	**09 - Fire Fund**	**400.7400 - Equipment Purchase**	**$ 7,000**	**$ 4,000**
		Various Fire suppression equipment		
09-00-400.7700	**09 - Fire Fund**	**400.7700 - Payroll Maint Fee**	**$ 1,000**	**$ 2,000**
		Processing fee to iSolved		
Assign Acct #	**09 - Fire Fund**	**Special Allocation to General Fund**	**$ -**	**$ 15,000**
		Compensation GF for management, accounting, payroll		
		planning, budgeting, cash management, investing		
09-00-411.0090	**09 - Fire Fund**	**411.0090 - Fire Administrator Salary**	**$ 80,300**	**$ 82,641**
09-00-411.1090	**09 - Fire Fund**	**411.1090 - Fire Co Contribution**	**$ 250,000**	**$ 300,000**
		$75,000 to 4 volunteer companies		
09-00-411.5100	**09 - Fire Fund**	**411.5100 - Volunteer Stipend**	**$ 75,000**	**$ 60,000**
		Compensation to Volunteers for calls and training		
09-00-411.7500	**09 - Fire Fund**	**411.7500 - Fire Radio Upgrades**	**$ 171,000**	**$ 171,000**
		Lehigh County Promissory Note 2026 - 2030		

Fire Fund 2027 Budget

GL_STRING	FUND	Account	2026 Budget	2027 Budget
09-00-413.2405	**09 - Fire Fund**	**413.2405 - Court Costs**	**$ 3,750**	**$ 1,000**
		Filing fees for enforcement actions		
09-00-481.1000	**09 - Fire Fund**	**481.1000 - Payroll Taxes**	**$ 6,500**	**$ 6,500**
		Social Security (OASDI) 6.2% of W-2 Wages		
		Medicare (HI) 1.45% of W-2 Wages		
		PA Unemployment Tax (UC) 0.07% of first $10,000 in wages		
09-00-483.3000	**09 - Fire Fund**	**483.3000 - Retirement**	**$ 9,628**	**$ 9,916**
		12% of W-2 wages for FT employees over 1,000 hrs svc.		
		401(a) plan with Nationwide		
09-00-484.3500	**09 - Fire Fund**	**484.3500 - Fire Co. Insurance**	**$ 35,000**	**$ 65,000**
		SWIF Member Fee for Workman's comp		
09-00-487.0010	**09 - Fire Fund**	**487.0010 - Health Insurance Blue Cross**	**$ 25,000**	**$ 23,650**
		Single Net of Contrib x 1 employee		
Assign Acct #	**09 - Fire Fund**	**HRA Funding**	**$ -**	**$ 250**
		Single HRA x 1		
		Total 2027 Expenditures		**$ 750,957**
		Revenue Less Expenditure		**$ 3,543**

2027 Equipment Fund Budget

GL_STRING	FUND	REVENUE	2027
31-00-341.0000	31 - Equipment Fund	341.0000 - Interest Earnings	$ 5,000
31-00-391.0000	31 - Equipment Fund	391.0000 - Sales of Used Equipment	$ 35,000
Assign #	31 - Equipment Fund	902 Grant (Wheel Loader)	$ 250,000
Assign #	31 - Equipment Fund	LSA Grant #1 Truck	$ 100,000
N/A	31 - Equipment Fund	Liquid Fuels Alloc.	$ 125,000
N/A	31 - Equipment Fund	GF Sch. Draw	$ 475,000
		Total 2027 Revenue	**$ 990,000**

GL_STRING	FUND	EXPENSE	2027
31-00-437.7100	31 - Equipment Fund	437.7100 - 2027 Hook Truck	$ 375,000
Assign #	31 - Equipment Fund	#47 - Wide Cut Mower	$ 50,000
Assign #	31 - Equipment Fund	#15 - F-250 Plow	$ 70,000
Assign #	31 - Equipment Fund	#1 Truck	$ 303,188
Assign #	31 - Equipment Fund	Loader Plow Attach	$ 55,000
Assign #	31 - Equipment Fund	Wheel Loader	$ 275,000
		Total 2027 Expenditures	**$ 1,130,214.50**
		Revenue Less Expenditures	**$ (140,214.50)**

2027 ESLT Fund Budget

GL_STRING	FUND	REVENUE	2026 Budget	2027 Budget
34-00-310.3000	**34 - Emergency Services Fund**	**310.3000 - Local Services Taxes**	**$ 112,500**	**$ 89,000**
		LST Collections less $26K to NOVA		
		Multiplied by 0.5		
34-00-341.0000	**34 - Emergency Services Fund**	**341.0000 - Interest Earnings**	**$ 12,000**	**$ 20,000**
34-00-389.1000	**34 - Emergency Services Fund**	**389.1000 - Other Income**	**$ 1,000**	**$ 1,000**
		Unclassifiable Income		
34-00-392.0000	**34 - Emergency Services Fund**	**392.0000 -Transfer from Fire Fund**	**$ 50,000**	**$ 100,000**
		Total 2027 Revenue		**$ 210,000**

Total 2027 Expenditures		**$ -**
Revenue Less Expenditures		**$ 210,000.00**

2027 Liquid Fuels Budget

GL_STRING	FUND	REVENUE	2026 Budget	2027 Budget
35-00-341.0000	**35 - Liquid Fuels Fund**	**341.0000 - Interest Earnings**	**$ 500**	**$ 300**
35-00-355.0200	**35 - Liquid Fuels Fund**	**355.0200 - Slf Grant**	**$ 651,000**	**$ 640,000**
		Annual Liq Fuels Tax Allocation		
		Total 2027 Revenue		**$ 640,300**

GL_STRING	FUND	EXPENSE	2026 Budget	2027 Budget
35-00-438.0400	**35 - Liquid Fuels Fund**	**438.0400 - Line Painting**	**$ 20,000**	**$ 15,000**
		Cooperative Township Bid		
35-00-438.2000	**35 - Liquid Fuels Fund**	**438.2000 - Maintenance Projects**	**$ 625,000**	**$ 625,000**
		Allocated to Equip Purchase		$ 125,000
		Transfer to GF for Road Salt		$ 50,000
		Road Surfacing		$ 450,000
		Total 2027 Expenditures		**$ 640,000**
		Revenue Less Expenditures		**$ 300**

2027 Capital Fund Budget

GL_STRING	FUND	ACCOUNT	2026 Budget	2027 Budget
40-00-341.0000	40 - Capital Fund	341.0000 - Interest Earnings	$ 3,000	$ 500
Assign Acct #	40 - Capital Fund	Rockdale Bridge Grant		$ 462,000
Assign Acct #	40 - Capital Fund	Quarry/Echo Rd Grant		$ 210,000
N/A	40 - Capital Fund	General Revenue Funding		$ 584,500
		Total 2027 Revenue		**$ 1,257,000**

40-00-430.0300	40 - Capital Fund	430.0300 - Rockdale Bridge	$ 75,000	$ 550,000
40-00-430.0700	40 - Capital Fund	430.0700 - Yard Waste Site Improvements	$ -	$ 1,000,000
40-00-438.1000	40 - Capital Fund	438.1000 - Grist Mill Rd Bridge	$ -	$ 600,000
Assign Acct #	40 - Capital Fund	Quarry St Bridge Rehab	$ 207,000	$ 70,000
		Total 2027 Expenditures		**$ 2,220,000**