

Hereford Township

Annual Budget

Fiscal Year 2025

Board of Supervisors

John Membrino, Chairman

Keith Masemore, Vice Chairman

Karla Dexter

Secretary/Treasurer

Hannah Edwards

Table of Contents

Resolution adopting 2025 Budget	Page 03
Resolution adopting 2025 Real Estate Tax Rate	Page 04
2025 Budget Summary	Page 05
202 Budget Summary by Fund	Page 06
Revenue Detail	Page 07
Revenue Spreadsheet	Page 10
Expense Detail 400 General Government	Page 13
Expense Spreadsheet 400 General Government	Page 15
Expense Detail 410 Public Safety	Page 16
Expense Detail 420 Health and Welfare	Page 16
Expense Spreadsheet 410 Public Safety and Health and Welfare	Page 17
Expense Detail 430 Highway, Roads, and Streets	Page 18
Expense Spreadsheet 430 Highway, Roads, and Streets	Page 20
State Liquid Fuel Budget Spreadsheet	Page 21
Expense Detail 440 Public Works Other Services	Page 22
Expense Detail 450 Recreation	Page 22
Expense Detail 470 Debt Service	Page 22
Expense Detail 480 Intergovernmental Expenditures	Page 22
Expense Spreadsheet 440, 450, 470, 480	Page 23

RESOLUTION NO. 2024-13

A RESOLUTION of the Township of Hereford in the County of Berks, Commonwealth of Pennsylvania, appropriating specific sums estimated to be required for the purposes of the municipal government, during the year 2025.

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

SECTION 1. That for the expenditures and expenses of the fiscal year 2025 the preceding amounts are hereby appropriated from the fund equities, revenues, and other financing sources available for the year 2025.

SECTION 2. That any resolution conflicting with this resolution be and the same is hereby replaced insofar as the same affects this resolution.

ADOPTED this 19th day of November, A.D. 2024

John G. Membrino

Keith Masemore

Karla T. Dexter

Attest: _____
Hannah Edwards , Secretary

RESOLUTION NO. 2024-14

A RESOLUTION OF THE TOWNSHIP OF HEREFORD, County of Berks, Commonwealth of Pennsylvania, fixing the tax rates for the year 2025.

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

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

Tax rate for general purposes, the sum of..... 1.5 mills
on each dollar of assessed valuation, or the sum of..... 1.50 cents
on each one hundred dollars of assessed valuation.

Per Capita Tax	\$5.00 per person
Realty Transfer Tax	½ of 1%
Earned Income Tax	1% resident (.5% to township and .5% to School District)
	1% non resident
Local Services Tax	\$52.00 (\$1.00 per week) per person working in the Township

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

ADOPTED the 19th day of November, A.D. 2024.

John G. Membrino

Keith Masemore

Karla T. Dexter

Attest: _____
Hannah Edwards, Secretary

2025 BUDGET SUMMARY

Account Number	Classifications	Total All Budgeted Funds	Line No.
Assets			1
	Unencumbered Cash Balance January 1	\$ 615,990.00	2
	Revenues and Other Financing		3
300	Taxes	\$ 909,800.00	4
320	Licenses and Permits	\$ 39,000.00	5
330	Fines and Forfeits	\$ 3,800.00	6
340	Interest, Rents and Royalties	\$ 40,000.00	7
350	Intergovernmental Revenue	\$ 44,150.00	8
360	Charges for Services	\$ 85,518.00	9
380	Miscellaneous Revenues	\$ 6,000.00	10
390	Other Financing Sources	\$ -	11
	Total Revenue and Other Financing Sources (sum of 4 thru 11)	\$ 1,128,268.00	12
	Total Available for Appropriations (sum of lines 2 and 12)	\$ 1,744,258.00	13
Expenditures and Other Financing Uses			14
400	General Government	\$ 221,612.80	15
410	Public Safety (Protection to Persons and Property)	\$ 130,715.00	16
420	Health and Welfare	\$ 56,800.00	17
Public Works			18
426	Sanitation	\$ -	19
430	Highways, Roads and Streets	\$ 400,050.00	20
440	Public Works - Other Sources	\$ 550.00	21
450	Culture – Recreation	\$ 6,100.00	22
460	Conservation and Development		23
470	Debt Service	\$ 144,638.00	24
480	Employer Paid Withholding & Insurances	\$ 165,262.00	25
490	Other Financing Uses	\$ -	26
	Total Expenditures and Other Financing Uses (sum of 15 thru 26)	\$ 1,125,727.80	27
	Unappropriated Fund Equity (line 13 less line 27)	\$ 618,530.20	28
	Total Appropriated and Unappropriated (sum of lines 27 and 28)	\$ 1,744,258.00	29

Account Number	General Fund	State Liquid Fuels	Line No.
	Assets		1
		\$ 130,000.00	2
	Revenues and Other Financing		3
300	\$ 909,800.00		4
320	\$ 39,000.00		5
330	\$ 3,800.00		6
340	\$ 40,000.00	\$ 950.00	7
350	\$ 44,150.00	\$ 146,173.23	8
360	\$ 85,518.00		9
380	\$ 6,000.00		10
390			11
Total Revenue	\$ 1,128,268.00	\$ 147,123.23	12
Total Available	\$ 1,128,268.00	\$ 277,123.23	13
	Expenditures and Other Financing Uses		14
400	\$ 221,612.80		15
410	\$ 130,715.00		16
420	\$ 56,800.00		17
	Public Works		18
426	\$ -		19
430	\$ 400,050.00	\$ 205,000.00	20
440	\$ 550.00		21
450	\$ 6,100.00		22
460	-		23
470	\$ 144,638.00		24
480	\$ 165,262.00		25
490	\$ -		26
Total Expenses	\$ 1,125,727.80	\$ 205,000.00	27
Unappropriated	\$ -		28
Total Budget	\$ 1,125,727.80	\$ 205,000.00	29

Revenue

300.00 – Taxes \$803,800.00

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

Real Estate Tax – the current real estate tax rate is 1.50 mills for general purposes. Also, included in this category are delinquent real estate taxes paid to the Tax Claim Bureau and interim taxes paid on improvements to properties that result in higher assessments. The county has not reassessed property since 1994. The township raised real estate taxes in 2022. For the purpose of budgeting, a 95% collection rate is assumed and based on prior years.

Year: 2024 Assessed Value: \$154,446,800.00 Billed Amount: \$205,117.96 Millage: 0015

Per Capita Tax – Collected by Berkheimer, this tax is imposed on every member of a household eighteen years of age and older.

Real Estate Transfer Tax- the tax is ½% of the amount paid when a property is sold. There is currently a shortage of houses on the market which drove housing prices higher in 2023. With the increase in interest rates, the market may cool slightly. In the past, this budget number has been understated.

Earned Income Tax – this tax represents payments made on income earned by residents of the township. I am estimating a 4% increase in earned income tax revenue for 2024. This is based on an anticipated collection of \$494,468.00 in 2023. With the increase in inflation, workers should see higher wage increases than in the past years.

Local Services Tax – there is an Act 511 tax formerly known as the Occupational Privilege Tax. A \$52 fee is leveled on individuals working within the township boundaries and \$47 of the \$52 tax goes to the township to be used for emergency services and roads. The township just began using this tax in 2020. The budget number has been kept the same until we see a three-year average.

320.00 – Licenses and permits \$39,000.00

This category includes licenses issued to campgrounds, junk yards and mobile home parks and the cable franchise fee. The cable franchise fee is 5% and levied on Service Electric and Comcast. This fee has begun to show a slight decline in recent years due to changes in household television options such as DISH and the growing prevalence of internet only households who watch television on sites like Hulu and Netflix rather than subscribing to cable television.

330.00 – Fines and forfeits \$3,800.00

Category is comprised of fines for citations used by the district justice. The township no longer receives fines from the state police due to a policy that the state imposed in 2021 on municipalities without police department.

340.00 – Rents and Royalties \$35,000.00

Rents and Royalties include interest earned on all accounts and certificates of deposits.

350.00 - State Shared Revenue \$44,150.00 (General Fund) \$146,173.00 (SLF)

State shared revenues are grants and aid received from the state and federal government.

Fire Co. Foreign Fire -This state aid is received on behalf of the two fire companies in the township and must be distributed within 30 days of the receipt. This is generally not considered revenue but is shown here for the benefit of the audit. The distribution of the same amount is shown under expense account 411.54 (\$22,000.00)

Alcoholic Beverage License - Liquor license fees distributed by the state.

Pension State Aid - This state aid is applied for by March 31 of each year and must be used to pay the Pension MMO when received in October. Subject to audit by the State Auditors every three years.

State Game land Fee in Lieu of Tax- An annual payment-in-lieu- of-taxes (Pilot) to each affected school district, county, and municipality with state game lands within its boundaries.

Liquid Fuel – (This will be shown on a separate State Liquid Fuel Budget) Penn DOT calculates the state liquid fuel funds each year based on population, dedicated roadway miles and consumption. This money is required to be kept in a separate fund and spent only on Penn DOT approved expenditures such as road repair.

360.00 – General Government \$80,518.00

General Government revenue includes charges for services such as the sale of copies, peddlers permit, and administration fees charged on new subdivisions and permit submissions. Line items highlighted in green are zoning and building permit fees received by the township that are paid to Technicon for their work as the township’s third-party code agency. The township has also entered a snow removal contract (2021-2026) with Penn DOT and will be paid in exchange for maintenance of these items on the state roads. Other fees in this category include dog license fees and pavilion rental fees. The township receives fifty cents for each dog license sold.

380.00 – Miscellaneous Revenue \$6,000.00

This category is used only for the reimbursement received from the District Township and Longswamp Township for their portion of the cost of workers compensation insurance paid for Seisholtzville Fire Company.

390.00 – Other Financing Sources

Sale of equipment?

Money held in reserve that is not included in this budget

Balances as of 10-15-24

General fund \$615,990.17

Capital Fund \$142,240.35

Money Market \$471,343.90

Certificate of Deposit \$274,870.96

Recreation Funds \$40,602.05

Total \$1,545,047.43

DRAFT

GENERAL FUND BUDGET-REVENUE

Account Number	Category	2022	2023	2023	2024	2024 Revenue Jan 1 to September 5	Prediction Till end of 2024	2025 Proposed Budget
		Revenue	Proposed	Revenue	Proposed			
		Jan 1 to	Budget	Jan 1 to	Budget			
		Sept 10, 2022		24-Oct-23				
	Cash on Hand General Fund	\$ 506,909.30	\$ 440,000.00	\$ 498,002.30	\$ 470,000.00	\$ 576,432.32	\$ 565,000.00	\$ 600,000.00
	Money Market	\$ 181,726.69	\$ 181,750.00	\$ 446,414.71	\$ 480,000.00	\$ 467,191.20	\$ 469,000.00	\$ 491,000.00
	Capital Reserve	\$ 129,063.20	\$ 129,100.00	\$ 134,717.31	\$ 134,760.00	\$ 140,987.17	\$ 141,500.00	\$ 145,000.00
	American Rescue Plan Act	\$ 318,965.19	\$ 318,965.00	\$ 332,554.89	\$ 332,554.89	\$ 317,181.74	\$ 317,181.74	\$ -
	Certificate of Deposit	\$ 255,872.62	\$ 256,325.00	\$ 261,256.63	\$ 262,000.00	\$ 272,796.63	\$ 272,900.00	\$ 275,000.00
	TOTAL ON HAND January 1	\$ 1,392,537.00	\$ 1,326,140.00	\$ 1,672,945.84	\$ 1,679,314.89	\$ 1,774,589.06	\$ 1,765,581.74	\$ 1,511,000.00
300 00	Taxes							
301 10	Real Estate Tax	\$ 195,300.61	\$ 201,800.00	\$ 192,923.74	\$ 205,000.00	\$ 202,087.77	\$ 213,711.65	\$ 218,000.00
301 30	Delinquent Real Estate Tax	\$ 5,152.44	\$ 8,000.00	\$ 15,909.75	\$ 16,000.00	\$ 2,468.39	\$ 4,444.51	\$ 6,000.00
301 60	Interim Real Estate	\$ 1,454.69	\$ 1,000.00	\$ 457.09	\$ 1,000.00	\$ -	\$ 300.00	\$ 1,000.00
310 01	Per Capita Current	\$ 6,647.43	\$ 8,000.00	\$ 6,582.90	\$ 8,000.00	\$ 6,227.70	\$ 7,827.70	\$ 8,500.00
310 02	Per Capita Delinquent	\$ 1,347.50	\$ 1,000.00	\$ 615.40	\$ 1,000.00	\$ 990.31	\$ 1,190.31	\$ 1,300.00
310 10	Real Estate Transfer Tax	\$ 91,487.40	\$ 70,000.00	\$ 43,662.92	\$ 70,000.00	\$ 29,174.75	\$ 37,214.75	\$ 50,000.00
310 21	Earned Income Tax	\$ 332,681.66	\$ 494,500.00	\$ 353,463.57	\$ 490,000.00	\$ 382,864.53	\$ 570,864.53	\$ 600,000.00
310 51	Local Services Tax	\$ 13,251.91	\$ 16,000.00	\$ 30,619.31	\$ 35,000.00	\$ 19,098.24	\$ 35,098.24	\$ 25,000.00
	SUBTOTAL 300	\$ 647,323.64	\$ 800,300.00	\$ 644,234.68	\$ 826,000.00	\$ 642,911.69	\$ 870,651.69	\$ 909,800.00
320 00	Licenses and Permits							
321 01	Business Licenses	\$ 5,210.00	\$ 5,135.00	\$ 400.00	\$ 5,135.00	\$ 400.00	\$ 400.00	\$ 1,000.00
321 80	Cable TV Franchise	\$ 28,122.19	\$ 35,000.00	\$ 25,549.36	\$ 37,000.00	\$ 26,945.62	\$ 35,445.62	\$ 38,000.00
	SUBTOTAL 320	\$ 33,332.19	\$ 40,135.00	\$ 25,949.36	\$ 42,135.00	\$ 27,345.62	\$ 35,845.62	\$ 39,000.00
330 00	Fines and Forfeits							
331 11	State Police Fines	0	0	\$ (108.60)	\$ -	\$ 745.81	\$ 745.81	\$ 800.00
331 12	Clerk of Courts James Troutman	0	0		\$ -	\$ -	\$ -	\$ -
331 13	District Justice Fines	\$ 657.72	\$ 1,000.00	\$ 2,451.28	\$ 3,000.00	\$ 1,869.12	\$ 3,404.43	\$ 3,000.00
	SUBTOTAL 330	\$ 657.72	\$ 1,000.00	\$ 2,559.88	\$ 3,000.00	\$ 2,614.93	\$ 4,150.24	\$ 3,800.00

340	00	Interest, Rents & Royalties							
341	10	Interest	\$ 795.20	\$ 1,000.00	\$ 31,338.37	\$ 35,000.00	\$ 26,024.66	\$ 38,024.66	\$ 40,000.00
		SUBTOTAL 340	\$ 795.20	\$ 1,000.00	\$ 31,338.37	\$ 35,000.00	\$ 26,024.66	\$ 38,024.66	\$ 40,000.00
350	00	Intergovernmental Revenue							
352	53	American Rescue Plan	\$ 502.53		\$ 332,554.89	\$ -			\$ -
355	01	PURTA/Public Utility Realty Tax	\$ -	\$ 600.00	\$ -	\$ 600.00			\$ 600.00
355	07	Fire Co Foreign Fire Insurance	\$ -	\$ 17,000.00	\$ 20,362.83	\$ 22,000.00	\$ 20,827.38	\$ 20,827.88	\$ 22,000.00
355	08	Alcoholic Beverage License	\$ 400.00	\$ 600.00	\$ 400.00	\$ 500.00	\$ 200.00	\$ 200.00	\$ 500.00
355	12	Municipal Pension State Aid		\$ 21,000.00	\$ (2,146.58)	\$ 21,000.00	\$ -	\$ 17,414.69	\$ 21,000.00
356	01	State Game Land Fee in Lieu of Tax	\$ 27.48	\$ 27.00	\$ 27.48	\$ 40.00	\$ -	\$ 28.00	\$ 50.00
		SUBTOTAL 350	\$ 930.01	\$ 39,227.00	\$ 351,198.62	\$ 44,140.00	\$ 21,027.38	\$ 38,470.57	\$ 44,150.00
360	00	Charges for Services							
361	303	Zoning Permits (paid to Engineer)	\$ 1,275.00	\$ 1,600.00	\$ 1,348.05	\$ 1,600.00	\$ 1,075.00	\$ 1,100.00	\$ 1,300.00
361	310	Subdivision Admin Fees	\$ 120.00	\$ 250.00	\$ 100.00	\$ 250.00	\$ 90.00	\$ 90.00	\$ 200.00
361	70	Photocopies	\$ 6.25	\$ -	\$ 16.50	\$ 5.00	\$ -	\$ -	\$ 5.00
362	00	Admin Fee - Permits	\$ 886.00	\$ 1,000.00	\$ 210.50	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00
362	410	Building Permits (paid to engineer)	\$ 24,223.94	\$ 20,000.00	\$ 11,769.21	\$ 15,000.00	\$ 16,845.84	\$ 22,845.84	\$ 25,000.00
362	411	Electrical/Plumbing Inspections	\$ 1,355.61	\$ 1,500.00	\$ 1,934.51	\$ 1,500.00	\$ 2,828.51	\$ 3,828.51	\$ 3,500.00
362	412	Accessibility Review & Inspection	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
362	415	Permit Plan Review	\$ 437.54	\$ -	\$ (4,683.00)	\$ -	\$ 1,268.05	\$ 1,268.05	\$ -
362	420	Storm Water Review	\$ -	\$ -	\$ (211.00)	\$ -	\$ -	\$ -	\$ -
362	440	Sewage Permits	\$ 3,879.00	\$ 8,000.00	\$ 5,917.64	\$ 8,000.00	\$ 4,770.00	\$ 4,850.00	\$ 6,000.00
362	50	Yard Sales	\$ 60.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
362	501	Canvassing Permits	\$ -	\$ -	\$ -	\$ -	\$ 85.00	\$ 100.00	\$ -
363	30	Street Cut Permit (Driveways)	\$ 5.00	\$ 100.00	\$ 90.00	\$ 100.00	\$ -	\$ 90.00	\$ 100.00
			2022	2023	2023				
Account	Category	Revenue	Proposed	Revenue					
Number		Jan 1 to	Budget	Jan 1 to					
		Sept 10, 2022		24-Oct-23					
363	51	Snow & Ice Removal Contract	\$ 38,907.75	\$ 41,313.00	\$ -	\$ 41,313.00	\$ -	\$ 41,313.00	\$ 41,313.00
363	52	Mowing Contract	\$ 3,320.94	\$ 6,642.00	\$ 6,641.88	\$ 6,700.00	\$ 3,640.19	\$ 6,640.19	\$ 6,700.00
363	99	Other charges - Rockland Township	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
365	50	Dog Licenses	\$ 82.50	\$ 100.00	\$ 15.50	\$ 100.00	\$ 8.70	\$ 16.00	\$ 100.00
367	01	Culture & Recreation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
367	30	Pavilion Fees	\$ 390.00	\$ 400.00	\$ 200.00	\$ 300.00	\$ 350.00	\$ 350.00	\$ 300.00
		SUBTOTAL 360	\$ 76,971.53	\$ 80,905.00	\$ 68,572.79	\$ 75,868.00	\$ 30,961.29	\$ 82,491.59	\$ 85,518.00

380	00	Misc. Revenue							
380	03	Insurance Reimbursement	\$ 5,555.72	\$ 6,000.00	\$ 180.69	\$ 6,000.00	\$ 3,220.00	\$ 3,220.22	\$ 6,000.00
		SUBTOTAL 380	\$ 5,555.72	\$ 6,000.00	\$ 180.69	\$ 6,000.00	\$ 3,220.00	\$ 3,220.00	\$ 6,000.00
390	00	Other Financing Sources							
391	10	Sale of Land & Equipment	\$ 50,342.00	\$ 55,000.00	\$ 39,335.00	\$ 5,000.00	\$ 14,500.00	\$ 14,500.00	\$ -
393	00	Loan Proceeds	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
395	00	Prior Year Expenditures	\$ 6,301.49	\$ -	\$ 1,469.03		\$ -	\$ 8,000.00	\$ -
		SUBTOTAL 390	\$ 56,643.49	\$ 55,000.00	\$ 40,804.03	\$ 5,000.00	\$ 14,500.00	\$ 22,500.00	\$ -
		TOTAL REVENUE	\$ 822,209.50	\$ 1,023,567.00	\$ 1,394,838.42	\$ 1,037,143.00	\$ 768,605.57	\$ 1,095,354.37	\$ 1,128,268.00

Expense

400.00 – General Government \$221,612.80

Supervisors Pay - \$62.50 per meeting- set by ordinance to a maximum of \$1,875.00

Travel Expenses / Mileage – paid at the IRS approved rate for travel to the convention and meetings outside of the township.

Memberships Dues and Subscriptions

1. *Consv. District* \$100
2. *Country Public Works Association* \$75
3. *County Assoc Supervisors* \$75
4. *Town and Country* \$60
5. *Center for Comm. Leadership* \$250
6. *County Purchasing Council* \$150
7. *PSATS* \$1500
8. *UPV Chamber of Commerce* \$500
9. *Microsoft* \$510
10. *Adobe* \$120
11. *Back Blaze Computer Back up* \$60
12. *Zoom* \$100

Conferences and Education

1. PSATS conference
2. Trainings as needed for road crew or office staff.

Office Supplies – purchased through Office Service Co

Trash Removal – Township Bldg. Dumpster @ \$150.00 a month

Postage

1. 4 Newsletters – (\$660 each)
2. Postage – Roughly \$60 a month every other month on average

Telephone

1. Building phones is through Nextiva \$102 a month.
2. Cell phones are through AT&T \$149.00 a month.
3. Internet through Service Electric \$83.00 a month.

Advertising

1. Town and Country Newspaper are used for advertising.
2. Meetings and Public Hearings, Ag security open enrollment, Audit Notice and Budget notice

Printing – Newsletter, four a year

Office Equipment and Maintenance

1. Copier Lease \$327.90 Monthly
2. Computer Replacement \$1500 / Chris computer was replaced in 2023, Back office was due in 2024 but should be replaced in 2025.

Bank/ Credit Card Fees – for direct deposit \$33 month roughly

Contracted Svc – computer support \$100 hour plus General Code was charged here

Audit Service – annual audit of accounts by Barbara Akins CPA \$9150.00

Tax Collection

1. Commission – the tax collector makes 5% on taxes collected – estimating a collection of \$201,800.00 in real estate taxes.
2. Supplies – is ½ the cost of the printing and mailing of the tax bills. This is a 50/50 split with the county of berks.
3. Bond- the county provides a 4-year bond which was renewed in 2022.

Solicitor Fees – increase of 5% in hourly rate. \$16,000.00

Secretary/Treasurer wages – 4% increase

Assistant Secretary wages – 4% increase (I did not a lot for this line) if need to update please let me know

Treasurer Bonds – Bonds are for H. Edwards and K. Masemore

Engineering Fees – Technicon estimates an increase of 5% in the hourly rate. \$30,000.00

Building Supplies

1. First Aide Kits
2. Restroom supplies, trash bag
3. Batteries
4. Ice Melt
5. AED

Fuel, Light and Water – Heating oil, propane, electric and water cooler rental

Building Repair and Maintenance

1. Boiler inspection
2. Cleaning service for township building
3. Fire Extinguisher service
4. Generator Maintenance
5. Furnace annual service
6. Metal Roof Replacement
7. *Security Monitoring* – Historical society office

2025 Budget Expense

Account Number	Category	2022	2022	2023	2023	2024	2024 Expense Jan 1 to Oct 15	2025 Proposed Budget
		Current Budget	Expenses Jan 1 to Aug 31	Proposed Budget	Expenses Jan 1 to Oct 25	Proposed Budget		
400 00	General Government							
400 10	P/R Vacation/Holiday	\$ 18,862.00	\$ 11,955.72		\$ 12,371.50	\$ 15,000	\$ 11,339.64	\$ 15,000.00
400 11	Supervisor's Pay	\$ 4,500.00	\$ 3,125.00	\$ 5,625.00	\$ 3,390.67	\$ 5,625.00	\$ 4,137.50	\$ 5,625.00
400 331	Travel Expenses/Mileage	\$ 200.00	\$ -	\$ 100.00	\$ -	\$ 100.00	\$ -	\$ 100.00
400 42	Membership Dues & Subscriptio	\$ -	\$ 2,500.00	\$ 4,000.00	\$ 2,797.50	\$ 3,500.00	\$ 1,632.75	\$ 3,000.00
400 46	Conferences & Education	\$ 250.00	\$ 325.00	\$ 500.00	\$ 40.00	\$ 500.00	\$ 1,296.78	\$ 1,300.00
401 21	Office Supplies	\$ 1,300.00	\$ 1,480.68	\$ 1,000.00	\$ 1,191.39	\$ 1,200.00	\$ 2,140.25	\$ 2,000.00
401 242	Trash Removal	\$ 1,140.00	\$ 914.44	\$ 1,500.00	\$ 1,218.84	\$ 1,800.00	\$ 1,189.09	\$ 1,800.00
401 243	Postage	\$ 3,500.00	\$ 4,103.93	\$ 3,500.00	\$ 1,552.44	\$ 3,000.00	\$ 845.64	\$ 1,000.00
401 32	Telephone and Internet	\$ 6,000.00	\$ 3,717.04	\$ 5,000.00	\$ 3,286.39	\$ 4,000.00	\$ 2,999.76	\$ 4,000.00
401 34	Advertising	\$ 1,500.00	\$ 3,534.00	\$ 2,000.00	\$ 619.80	\$ 2,000.00	\$ 1,314.00	\$ 2,000.00
401 342	Printing		\$ -	\$ 3,200.00	\$ 1,713.20	\$ 3,200.00	\$ 1,275.00	\$ 3,200.00
401 37	Office Equipment & Maint	\$ 5,000.00	\$ 2,665.54	\$ 5,500.00	\$ 3,213.32	\$ 4,000.00	\$ 2,994.22	\$ 5,435.00
401 37	Bank/Credit Card Fees	\$ -	\$ 103.88	\$ 200.00	\$ -	\$ 200.00	\$ 369.96	\$ 400.00
401 45	Contracted Service	\$ -	\$ 110.00	\$ 220.00	\$ 3,380.00	\$ 220.00	\$ 4,930.00	\$ 4,000.00
402 31	Audit Service	\$ 4,900.00	\$ 5,040.00	\$ 6,800.00	\$ 6,800.00	\$ 8,315.00	\$ 8,315.00	\$ 9,150.00
403 11	Tax Collector Commission	\$ 8,000.00	\$ 9,613.72	\$ 10,100.00	\$ 611.14	\$ 10,200.00	\$ 10,215.28	\$ 10,500.00
403 20	Tax Collector Supplies	\$ 400.00	\$ 373.92	\$ 400.00	\$ -	\$ -	\$ -	\$ -
403 35	Taxcollector Bond	\$ -	\$ 93.00	\$ -	\$ -	\$ -	\$ -	\$ -
404 31	Solicitor Fees	\$ 16,000.00	\$ 12,396.90	\$ 17,000.00	\$ 6,416.50	\$ 16,000.00	\$ 10,719.98	\$ 16,000.00
405 12	Sec/Treasurer Salary	\$ 55,000.00	\$ 37,580.17	\$ 57,567.00	\$ 21,019.26	\$ 55,120.00	\$ 40,179.26	\$ 62,732.80
405 14	Asst. Secretary Wages	\$ 33,500.00	\$ 22,214.60	\$ 38,360.00	\$ 28,825.52	\$ 39,894.40	\$ 18,812.22	\$ -
405 35	Treasurer Bond	\$ 3,600.00	\$ 1,599.00	\$ 2,000.00	\$ 1,997.00	\$ 2,000.00		\$ 3,000.00
408 31	Engineering Fees	\$ 17,000.00	\$ 13,441.12	\$ 21,000.00	\$ 23,233.29	\$ 23,500.00	\$ 31,310.05	\$ 30,000.00
409 10	Building Maint - Payroll	\$ 10,000.00	\$ 3,955.94		\$ 3,425.16		\$ -	\$ -
409 20	Building Supplies	\$ 500.00	\$ 488.33	\$ 750.00	\$ 998.26	\$ 900.00	\$ 892.78	\$ 950.00
409 30	Fuel, Light, Water - Building	\$ 8,000.00	\$ 6,447.37	\$ 8,500.00	\$ 6,569.54	\$ 8,000.00	\$ 9,224.41	\$ 10,000.00
409 37	Building Repairs & Maint	\$ 2,500.00	\$ 2,959.08	\$ 3,000.00	\$ 3,088.33	\$ 28,500.00	\$ 8,322.38	\$ 30,000.00
409 475	Security Monitoring	\$ -	\$ -	\$ 420.00	\$ -	\$ 420.00	\$ -	\$ 420.00
409 73	Building Capital Outlay	\$ 15,000.00	\$ 5,300.00		\$ -	\$ -	\$ 1,790.00	\$ -
	400 SUBTOTAL	\$ 216,652.00	\$ 156,038.38	\$ 198,242.00	\$ 137,759.05	\$ 237,194.40	\$ 176,245.95	\$ 221,612.80

410.00 – Public Safety \$130,715.00

Fire Fighters Relief – money received from the state to be distributed to the fire company for use on equipment and training. 2024 (20827.38)

Ambulance – the township donates to Bally Ambulance every year. \$8,500.00

Building permits and inspections – covered by the collected building permit fees.

911 Dispatching – cost is tied to consumer price index – all urban consumers for the northeast region which in July 2020 was 7.3%.

Stipend Fire Incentive \$6,000.00

Zoning Hearing Expenses – are fees for half the cost of the stenographer and the zoning hearing solicitor. \$2,000.00

Zoning Permits and Code Enforcement – partially covered by zoning permit fees.

Dangerous Tree Removal - costs associated with the removal of dangerous trees outside of road crew wages and equipment rental. This would be materials, training, contractors hired to perform the work.

ZBH payroll – the zoning hearing board three members is each paid a stipend of \$35 per hearing. I have budgeted for three hearings.

Contributions to Fire Companies includes both Hereford Fire Company and Seisholtzville Fire Company along with their fire police.

1. Each company fire police receives \$1300.
2. Proposing Seisholtzville receive a \$3,000 fuel allowance and Hereford receive \$3,000 fuel allowance based on their usage and to assist with raising cost.
3. Both fire companies received equal amounts and I have budgeted \$43,000 for the board to split
4. In 2023 the census shows Hereford Township having 1188 households and Hereford Fire Company has 1117 households in its service area on their mailing list.

420.00 – Health and Welfare \$56,800.00

Sewage enforcement – the cost is mostly covered through permit fees.

Contributions to Human Services includes the following donations:

1. Berks Visiting Nurses (\$50- 2024)
2. Perk Up \$500
3. Boyertown Multiservice (\$100 -2024)

Dog Licenses – are covered by the fees collected.

Act 537 Plan – the expenses associated with development of the Act 537 Plan not covered by escrowed funds and Municipal Authority account added.

410	00	Public Safety							
411	500	Contribution to FireCompanies	\$ 37,280.00	\$ 13,365.05	\$ 42,600.00	\$ 16,713.05	\$ 43,000.00	\$ 32,600.00	\$ 43,000.00
411	501	Hereford Fire Fuel	\$ -	\$ 2,161.49	\$ 3,000.00	\$ 809.29	\$ 3,000.00	\$ 925.65	\$ 3,000.00
411	502	Seisholtzville Fire Fuel	\$ -	\$ 1,000.17	\$ 2,000.00	\$ 503.76	\$ 3,000.00	\$ 631.16	\$ 3,000.00
411	60	Stipend Fire Incentive							\$ 6,000.00
411	540	Fire Fighters Relief	\$ 18,000.00	\$ -	\$ 17,000.00	\$ -	\$ 20,362.83	\$ 20,827.38	\$ 21,200.00
412	00	Ambulance	\$ 4,590.00	\$ 2,000.00	\$ 8,500.00	\$ 4,250.00	\$ 8,500.00	\$ 8,764.00	\$ 8,500.00
413	11	Building Permits & Inspections	\$ 15,000.00	\$ 19,243.81	\$ 20,000.00	\$ 11,377.46	\$ 21,000.00	\$ 10,183.18	\$ 15,000.00
413	31	Zoning Permits & Enforcement	\$ 3,000.00	\$ 4,176.63	\$ 4,000.00	\$ 15,460.56	\$ 4,000.00	\$ 13,603.17	\$ 14,000.00
414	10	ZHB Payroll	\$ -	\$ -	\$ 315.00	\$ 105.00	\$ 315.00	\$ 210.00	\$ 315.00
414	30	Zoning Hearing Expenses	\$ -	\$ -	\$ 2,000.00	\$ 185.00	\$ 2,000.00	\$ 292.50	\$ 2,000.00
415	45	911 Dispatch Service	\$ 14,000.00	\$ 13,293.35	\$ 14,300.00	\$ 14,144.15	\$ 14,500.00	\$ 14,497.72	\$ 14,700.00
419	50	Dangerous Tree Removal	\$ 25,000.00	\$ 6,301.08	\$ 25,000.00	\$ -	\$ -	\$ -	\$ -
		410 SUBTOTAL	\$ 116,870.00	\$ 61,541.58	\$ 138,715.00	\$ 63,548.27	\$ 119,677.83	\$ 102,534.76	\$ 130,715.00
420	00	Health and Welfare							
421	31	Sewage Enforcement	\$ 9,000.00	\$ 9,107.40	\$ 8,000.00	\$ 5,247.33	\$ 8,000.00	\$ 8,529.07	\$ 8,000.00
421	50	Contributions to Human Svc	\$ 1,000.00	\$ -	\$ 650.00	\$ 500.00	\$ 650.00	\$ 500.00	\$ 650.00
422	00	Dog Licenses	\$ 250.00	\$ 64.00	\$ 100.00	\$ 109.50	\$ 100.00	\$ 156.80	\$ 150.00
429	00	Act 537 Plan			\$ 10,000.00	\$ 2,137.98	\$ 10,000.00	\$ 2,368.93	\$ 7,000.00
429	50	Municiple Authority							\$ 41,000.00
		420 SUBTOTAL	\$ 10,250.00	\$ 9,171.40	\$ 18,750.00	\$ 7,994.81	\$ 18,750.00	\$ 11,554.80	\$ 56,800.00

430.00 – Highways, Roads, and Streets \$387,984.00 General Fund and \$130,000.00SLF

Supplies

Clothing General Expense

1. Allowance is \$500 a piece for 3 employees.
2. T- Shirt and Sweatshirt with logo

Vehicle Operation

1. Fuel
2. Inspection, oil, filters, and fluids
3. Radios

Utility Marking – PA One Call Charges

Capital Equipment – Co-op Equipment

1. Towards used equipment \$7,500
2. Towards used Line Painter 68,800.00 total (22,934.00) split 3 ways

Snow and Ice Removal Payroll

Snow Materials and Supplies

1. Antiskid, mag and salt
2. Snow fence and Mailbox repair

Line Painting Payroll

Sign Supplies

1. Street index, traffic signs
2. Barricades and cones
3. Paint for line painting
4. School bus stop ahead signs

Traffic Signal

1. Traffic signal maintenance and repair over \$1000 for 2024
2. Traffic Signal - \$40 a month

Street Light Electric

Equipment Maintenance Payroll

Equipment Rental – lift, crane, or bucket truck for tree removal

Road Maintenance Payroll –all road crew wages are put in this line to be filtered out to the other payroll lines as desired.

Road Maintenance Supplies

1. Crack seal
2. Camp Mensch Mill

Road Work – from State Liquid Fuel Budget \$205,000.00

- 1. Hill Road**
- 2. Sigmund Road**

New Equipment

1. John Deer Tractor \$151,758.00
2. Mowing Attachment \$103,816.48

Loader Lease – payment will be \$52,565.43 for a five-year lease.

DRAFT

430		Highways, Roads & Streets							
430	26	Supplies	\$ 10,000.00	\$ 12,457.34	\$ 15,000.00	\$ 3,354.43	\$ 12,000.00	\$ 1,820.28	\$ 12,000.00
430	300	Clothing General Expense	\$ 1,500.00	\$ 463.08	\$ 2,000.00	\$ 1,206.14	\$ 1,500.00	\$ 556.55	\$ 1,500.00
430	330	Vehicle Operation	\$ 30,000.00	\$ 27,042.60	\$ 33,000.00	\$ 21,201.54	\$ 30,000.00	\$ 36,140.82	\$ 37,000.00
430	36	Utility Marking	\$ -	\$ -	\$ 200.00	\$ 50.41	\$ 100.00	\$ 37.86	\$ 100.00
430	74	Capital Equipment	\$ 76,000.00	\$ 81,144.34	\$ 7,500.00	\$ -	\$ -	\$ -	\$ 35,000.00
432	10	Snow and Ice Removal- Payroll	\$ 35,000.00	\$ 16,594.51	\$ 400.00	\$ 3,726.06	\$ 8,000.00	\$ 6,917.40	\$ 8,000.00
432	20	Snow Materials & Supplies	\$ 45,000.00	\$ 42,086.88	\$ 48,000.00	\$ 33,441.00	\$ 53,452.50	\$ 22,656.60	\$ 53,000.00
433	10	Line Painting - Payroll	\$ 7,000.00	\$ -		\$ -	\$ -	\$ -	\$ -
433	20	Sign Supplies	\$ 6,500.00	\$ 3,385.75	\$ 15,000.00	\$ 4,831.50	\$ 7,000.00	\$ 7,538.90	\$ 8,500.00
433	361	Traffic Signal	\$ 2,000.00	\$ 288.97	\$ 2,000.00	\$ 986.51	\$ 1,300.00	\$ 1,977.92	\$ 2,000.00
434	361	Street Light Electric	\$ 400.00	\$ 249.30	\$ 400.00	\$ 311.88	\$ 675.00	\$ 865.37	\$ 950.00
437	10	Equipment Maint. - Payroll	\$ 18,000.00	\$ 12,665.20		\$ 16,998.16		\$ -	\$ -
437	20	Machinery Repair Supplies	\$ 7,500.00	\$ 8,227.55	\$ 10,000.00	\$ 10,160.52	\$ 10,500.00	\$ 19,464.38	\$ 20,000.00
437	38	Equipment Rental			\$ 15,000.00	\$ -	\$ 15,000.00	\$ 9,477.90	\$ 15,000.00
438	10	Road Maintenance Payroll	\$ 50,000.00	\$ 40,017.25	\$ 161,305.00	\$ 71,275.85	\$ 169,062.40	\$ 97,933.11	\$ 130,000.00
438	20	Road Maintenance Supplies	\$ 25,000.00	\$ 17,663.35	\$ 77,035.00	\$ 42,819.54	\$ 77,000.00	\$ 65,794.92	\$ 77,000.00
438	30	Road Maint. Co-op Payroll	\$ 5,000.00	\$ 12,171.60	\$ -	\$ 6,866.22	\$ -	\$ -	\$ -
		SUBTOTAL 430	\$ 318,900.00	\$ 274,457.72	\$ 386,840.00	\$ 217,229.76	\$ 385,589.90	\$ 271,182.01	\$ 400,050.00

2025 SLF Budget

Account Number	Category	2022 Current Budget	2022 Revenue	2023 Proposed Budget	2023 Revenues	2024 Proposed Budget	2025 Proposed Budget
			Jan 1 to Sept 10., 2022		Jan 1 to Nov 1 2023		
100 00	Cash on Hand State Liquid Fuels	\$ 270,020.00	\$ 270,020.19	\$ 181,074.00	\$ 60,942.07	\$ 100,000.00	\$ 130,000.00
340 00	Interest Income	\$ 300.00	\$ 17.82	\$ 30.00	\$ 754.33	\$ 800.00	\$ 950.00
355 02	Liquid Fuel	\$ 144,400.00	\$ 144,399.62	\$ 147,148.00	\$ 150,146.97	\$ 147,661.80	\$ 146,173.23
395 00	Refund of Prior Years Exp	\$ -	\$ 414.06	\$ -	\$ -	\$ -	
		\$ 414,720.00	\$ 144,831.50	\$ 147,178.00	\$ 211,843.37	\$ 248,461.80	\$ 277,123.23
Account Number	Category	2022 Current Budget	2022 Expense	2023 Proposed Budget	2023 Expense	2024 Proposed Budget	2025 Proposed Budget
			Jan 1 to 10-Sep		Jan 1 to Nov 1 2023		
430 00	General Services	\$ 135,990.00			0	0	\$ -
432 20	Snow Removal Supplies	\$ 25,000.00	\$ -	\$ -	\$ -	\$ 13,000.00	\$ -
436 20	SW Supplies	\$ -			\$ -	\$ -	\$ -
438 20	Road Maint & Repair Supplies	\$ 10,000.00			\$ 39,131.20	\$ -	\$ -
439 20	Road Construction Project	\$ 243,730.00	\$ 113,777.74	\$ 328,252.00	\$ 23,902.45	\$ 159,000.00	\$ 205,000.00
		\$ 414,720.00	\$ 113,777.74	\$ 328,252.00	\$ 63,033.65	\$ 172,000.00	\$ 205,000.00

440.00 – Public Works Others Services \$550.00

Fire Hydrants – KOB inspection

450.00 – Recreation \$6,100.00

Park Supplies

1. Dog waste bags
2. Restroom Supplies
3. Mulch if needed.
4. Port a Potty – Tollgate Park \$3,000.00

Parks Contracted Service

Donations to Library – Schwenkfelder Library \$500

470.00 – Debt Service \$144,638.00

Asphalt Zipper Lease – the payment is split 4 ways will be \$17,213.00 This would be a 5-year lease with three municipalities participating in the lease.

Mack Granite 64BR Lease – TENTATIVE roughly \$65,000.00 payments, probably a 5-year lease

Loader Lease – payment will be \$52,565.43 for a five-year lease – Funds from 430.00

480.00 – Intergovernmental Expenditures \$165,262.00

Workers Compensation Insurance - \$26,500.00

Unemployment Compensation - Based on a 4% raise - \$1,900.00

Health Insurance - 2.4% increase from last year \$60,000.00

Vison – 3% increase from last year \$6.12 per person

Dental - \$3,390.00

Life - \$485.00

Disability - \$815.00

Pension Obligation – \$28,862.00

FICA – Employer based on a 4% raise \$17,000.00

Property and Liability Insurance – Per agent, estimate a 6% increase \$31,000.00.

440	00	Public Works Other Services							
448	300	Fire Hydrants	\$ 500.00	\$ 310.00	\$ 500.00	\$ 555.00	\$ 550.00	\$ 368.40	\$ 550.00
		SUBTOTAL 440	\$ 500.00	\$ 310.00	\$ 500.00	\$ 555.00	\$ 550.00	\$ 368.40	\$ 550.00
450	00	Recreation							
450	10	Parks - Payroll	\$ 10,000.00	\$ 6,034.30		\$ 4,243.40	\$ -	\$ 2,357.58	\$ -
450	20	Park Supplies	\$ 4,000.00	\$ 678.90	\$ 4,000.00	\$ 1,944.18	\$ 2,000.00	\$ 1,726.34	\$ 5,000.00
450	30	Park Contracted Svc	\$ 300.00	\$ 517.42	\$ 500.00	\$ 1,857.50	\$ 500.00	\$ -	\$ 500.00
456	00	Library Contribution		\$ -	\$ 500.00	\$ -	\$ 500.00	\$ -	\$ 500.00
459	20	Culture & Recreation Supplies	\$ 100.00	\$ -	\$ 100.00	\$ -	\$ 100.00	\$ -	\$ 100.00
		SUBTOTAL 450	\$ 14,400.00	\$ 7,230.62	\$ 5,100.00	\$ 8,045.08	\$ 3,100.00	\$ 4,083.92	\$ 6,100.00
470	00	Debt Service							
472	020	Loan Principal	\$ 22,100.00	\$ 13,765.66	\$ 89,638.00	\$ 14,325.95	\$ 17,213.00		\$ 142,213.00
472	025	Loan Interest		\$ 967.54	\$ 400.00	\$ 407.25	\$ 425.00		\$ 2,425.00
		SUBTOTAL 470	\$ 22,100.00	\$ 14,733.20	\$ 90,038.00	\$ 14,733.20	\$ 17,638.00		\$ 144,638.00
480	00	Withholding & Insurances							
486	154	Workers Comp Insurance	\$ 37,000.00	\$ 12,126.28	\$ 24,000.00	\$ 14,865.88	\$ 25,000.00	\$ 21,811.00	\$ 26,500.00
486	350	Unemployment	\$ 500.00	\$ 2,388.26	\$ 1,900.00	\$ 1,553.64	\$ 1,850.00	\$ 1,829.47	\$ 1,900.00
486	351	Property & Liability Insurance	\$ 22,640.00	\$ 16,980.00	\$ 24,000.00	\$ 976.54	\$ 25,000.00	\$ 28,353.00	\$ 31,000.00
487	100	Covid Compensation	\$ -	\$ 804.20	\$ -	\$ -	\$ -	\$ -	\$ -
487	150	Employee Insurance	\$ 66,000.00	\$ 55,167.64	\$ 95,225.00	\$ 42,260.78	\$ 65,000.00	\$ 52,450.25	\$ 60,000.00
487	151	Pension	\$ 19,817.00	\$ -	\$ 19,257.00	\$ -	\$ 25,543.00	\$ -	\$ 28,862.00
487	161	FICA - Employer	\$ 17,800.00	\$ 13,307.33	\$ 21,000.00	\$ 13,808.15	\$ 16,900.00	\$ 14,452.55	\$ 17,000.00
		SUBTOTAL 480	\$ 163,757.00	\$ 100,773.71	\$ 185,382.00	\$ 73,464.99	\$ 159,293.00	\$ 118,896.27	\$ 165,262.00
490	00	Other Financing Uses							
492	00	Transfer to Other Funds		\$ 5,027.26		\$ -			
		SUBTOTAL 490	\$ -	\$ 5,027.26	\$ -	\$ -			
			\$ 863,429.00	\$ 624,256.61	\$ 1,023,567.00	\$ 523,330.16	\$ 941,793.13	\$ 684,866.11	\$ 1,125,727.80