

Lower Towamensing Township-General Fund  
Profit & Loss Budget Overview  
January through December 2024

	<u>Jan - Dec 24</u>
<b>Income</b>	
<b>300-319 · Taxes</b>	
301.100 · Real Property Taxes	180,771.00
301.400 · Real Estate Taxes - Delinquent	11,014.00
310.010 · Per Capita Taxes - Current	8,000.00
310.020 · Per Capita Taxes - Delinquent	800.00
310.101 · Real Estate Transfer Tax	40,000.00
310.210 · Earned Income Tax (EIT)	375,000.00
310.512 · Local Service Tax (LST)	40,000.00
<b>Total 300-319 · Taxes</b>	<u>655,585.00</u>
<b>320-329 · Licenses and Permits</b>	
320.200 · Moving Permit	450.00
320.575 · Fireworks Permit	75.00
321.800 · Cable Franchise Fee	48,979.92
322.200 · Demolition Permit	120.00
322.820 · Driveway Permits	150.00
<b>Total 320-329 · Licenses and Permits</b>	<u>49,774.92</u>
<b>330-339 · Fines and Forfeits</b>	
331.100 · District Magistrate Fines	1,200.00
331.111 · County Fines	1,200.00
331.130 · State Police Fines	50.00
<b>Total 330-339 · Fines and Forfeits</b>	<u>2,450.00</u>
<b>340-349 · Interest , Rent &amp; Royalties</b>	
341.010 · Interest on Checking Acct.	28,000.00
<b>Total 340-349 · Interest , Rent &amp; Royalties</b>	<u>28,000.00</u>
<b>354-356 · State Revenues</b>	
355.008 · Liquor License	800.00
355.010 · Public Utility Realty Tax	4,500.00
355.050 · Municipal Pension - State Aid	2,227.85
355.070 · Foreign Fire Insurance	18,430.17
356.020 · PA Game Commission	53.67
<b>Total 354-356 · State Revenues</b>	<u>26,011.69</u>
<b>357-359 · Local Government Grants</b>	
357.030 · County Grant - Highway/Street	100,000.00
359.100 · C.C. - In Lieu of Taxes	5.00
<b>Total 357-359 · Local Government Grants</b>	<u>100,005.00</u>
<b>360-361 · Charges For Services</b>	
361.200 · Charge For Engineering Services	21,000.00

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361.300 · Land Development Fee	3,000.00
361.310 · SALDO - Subdivision Fee	3,000.00
361.340 · Zoning Hearing Fees	4,000.00
361.350 · PASD Premise Checks	0.00
361.500 · Maps, Ordinances & Copies	100.00
<b>Total 360-361 · Charges For Services</b>	<b>31,100.00</b>
<b>362 · Public Safety</b>	
362.400 · Zoning Permits	5,000.00
362.410 · UCC Building Permits	7,500.00
362.440 · Sewage Application Fee	2,000.00
362.460 · Well Permit Fee	150.00
<b>Total 362 · Public Safety</b>	<b>14,650.00</b>
<b>367-370 · Culture-Recreation</b>	
367.140 · Pavilion Rental Fees	3,000.00
367.210 · Recreation Center Rentals	10,000.00
<b>Total 367-370 · Culture-Recreation</b>	<b>13,000.00</b>
<b>395 · Refund of Prior Year Exp.</b>	
395.350 · Refund On Insurance	5,563.73
<b>Total 395 · Refund of Prior Year Exp.</b>	<b>5,563.73</b>
<b>Total Income</b>	<b>926,140.34</b>
<b>Gross Profit</b>	<b>926,140.34</b>
<b>Expense</b>	
<b>400-409 · General Government</b>	
400.050 · Supervisors Wages	5,625.00
400.330 · Mileage Legislative Body	100.00
400.341 · Advertisement - Admin	2,000.00
400.420 · Subscriptions & Memberships	1,478.00
400.452 · Web Hosting & Support	1,995.00
400.460 · Seminars/Conventions	1,000.00
400.470 · Training/Education	1,000.00
402.000 · Auditing Expense	5,000.00
402.050 · Auditing Wages	30.00
402.310 · Payroll Processing Exp.	1,941.50
403.000 · Tax Collection	850.00
403.010 · Tax Collector Supplies	750.00
403.050 · Tax Collection Wages	3,000.00
403.230 · Tax Collector - Postage	2,000.00
403.340 · Tax Duplicates	1,541.76
403.350 · Tax Collector Bond	16.00

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403.450 · Berkheimer Commission	8,000.00
403.460 · C.C. Tax Collection Comm.	16.00
404.310 · Legal Expenses	15,000.00
405.100 · Secretary-Treasurer Wages	14,872.00
405.140 · Assistant Secretary Wages	4,680.00
405.196 · Admin - Health Insurance	18,000.00
405.355 · Secretary Bonding	1,543.00
406.213 · Computer/Copier Supplies	2,000.00
406.214 · Administrative Office Supplies	3,500.00
406.215 · Administrative Postage	2,000.00
406.316 · Drug Testing	120.00
406.420 · Admin - Membership/Subscription	500.00
407.750 · Admin - Minor Equip. Purchase	1,000.00
408.313 · Engineer Services	5,000.00
409.120 · Township Cleaning Exp.	1,500.00
409.323 · Telephone - Maint./Install	250.00
409.325 · Twp. Office - Phone/Internet	2,500.00
409.360 · Heating Fuel Building	5,000.00
409.361 · Buildings - Electric	2,640.00
409.373 · Building Expense	5,000.00
<b>Total 400-409 · General Government</b>	<b>121,448.26</b>
<b>410-419 · Public Safety - Protection</b>	
410.329 · Carbon County Communications	7,263.00
411.100 · Fireman's Relief	18,430.17
411.350 · Fire Company - Insurance	6,583.00
411.354 · Fire - Workers Comp	12,287.00
411.450 · Fire - LST Contributions	12,000.00
411.520 · Fire Protection	10,000.00
414.100 · Zoning Salary	10,400.00
414.300 · ZHB - Stenographic Services	425.00
414.310 · Zoning - Professional Services	5,000.00
414.313 · Planning/Zoning Engineering Fee	22,000.00
414.341 · Advertising - Planning/Zoning	1,500.00
<b>Total 410-419 · Public Safety - Protection</b>	<b>105,888.17</b>
<b>426-429 · Public Works - Sewer/Sanitation</b>	
428.311 · Sewer System - Engineering	50,000.00
429.311 · Sewage Engineering	25,000.00
<b>Total 426-429 · Public Works - Sewer/Sanitation</b>	<b>75,000.00</b>
<b>430-439 · Public Works - Roads &amp; Streets</b>	
430.100 · Road Master Wages	63,492.00
430.140 · Highway Wages	94,380.00
430.150 · Highway Part-time Wages	24,960.00
430.196 · PW - Health Insurance	36,569.57

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430.231 · Vehicle Fuel - Gasoline	7,500.00
430.232 · Vehicle Fuel - Diesel	7,500.00
430.238 · Clothing and Uniforms	500.00
430.310 · Highway Engineering	7,500.00
430.324 · PW - Wireless Cell Service	430.08
430.370 · Vehicle Maintenance	5,000.00
430.373 · Highway Garage Expenses	2,000.00
430.374 · Repairs - Maint. Equipment	2,500.00
432.000 · Snow Removal	5,000.00
432.160 · Snow Removal - P-T Labor	5,000.00
432.241 · Snow Removal Salt/Anti-skid	41,661.40
436.250 · MS4 Permit	2,500.00
436.313 · Stormwater Engineering	5,000.00
437.233 · Equipment Fuel	500.00
437.255 · Repair & Maint. Supplies	5,000.00
437.260 · Small Tools & Minor Equipment	2,500.00
437.265 · Street Signs	2,000.00
438.000 · Highway Projects	50,000.00
438.338 · Hauling - Stone	5,000.00
438.339 · Hauling - Patch (hot/cold)	2,500.00
438.370 · Highway Repairs & Maint.	30,000.00
438.371 · Road Materials - Stone	15,000.00
438.372 · Road Materials - Patching	15,000.00
439.010 · Dirt & Gravel Road Projects	100,000.00
<b>Total 430-439 · Public Works - Roads &amp; Streets</b>	<b>538,993.05</b>
<b>450-459 · Culture - Recreation</b>	
452.250 · Recreation - Repairs/Maint.	2,000.00
452.325 · Internet Fees Expense	1,080.00
452.361 · Recreation - Electric	2,633.52
452.362 · Recreation - Gas/Propane	2,750.00
452.365 · Septic Services	2,760.00
452.372 · Recreation Building - Cleaning	3,900.00
452.373 · Recreation Building Exp.	500.00
454.250 · Park Repairs/Maint	2,500.00
454.365 · Parc Portalettes	2,040.00
454.380 · Aquashicola Park/Portalettes	1,200.00
456.520 · Contribution to Libraries	5,000.00
<b>Total 450-459 · Culture - Recreation</b>	<b>26,363.52</b>
<b>481-484 · Employer Paid Benefits</b>	
481.100 · Social Security Employer	14,466.95
481.200 · Medicare Employer	3,383.40
481.400 · SUTA Employer	2,500.00
483.300 · Employer Paid - Pension Payment	9,279.39

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483.305 · Pension-New Membership Fees	<u>20.00</u>
<b>Total 481-484 · Employer Paid Benefits</b>	29,649.74
<b>486-487 · Insurance, Casualty &amp; Surety</b>	
486.000 · Property & Liability Insurance	20,000.00
486.100 · Life & Disability Insurance	771.54
486.200 · Workers Comp. Insurance	<u>8,026.06</u>
<b>Total 486-487 · Insurance, Casualty &amp; Surety</b>	<u>28,797.60</u>
<b>Total Expense</b>	<u>926,140.34</u>
<b>Net Income</b>	<u><u>0.00</u></u>