



2025 Draft Budget

Prepared for the Board of Supervisors

2024 Budget Achievements

- Stabilized Fire/EMS services
 - Provided over \$500,000 in funding.
- Secured over \$368,000 in reimbursables due to Township.
- Increased administrative support resulted in 14 enforcement notices.
- Brought paving in-house, paving 3.5 miles.



Budgeting Process

- Developed by staff for Board approval
- Balanced budget required by Pennsylvania law
- Must be adopted by December 31st
- Required to be advertised for 20 days for public inspection
- Required to be balanced

Staff Develops Budget w/Options

Presented 11/12/2024

Board Makes Discretionary Determinations

Advertisement Authorized
11/19/2024

Board Adopts Final Budget

Scheduled for 12/17/2024

Board Adopts Millage Resolution

12/17/2024

Assessment Trends

Year	2022	2023
Assessment	\$678,643,490	\$674,589,520
YOY Change %	6.47%	5.97%
1 mill	\$678,643.49	\$674,589.52
Year	2024	2025
Assessment	\$679,157,440	PENDING
YOY Change %	(6.77%)	PENDING
1 mill	\$679,157.44	PENDING

Proposed General Tax Rate:
1.96 mills



**NO
CHANGE**

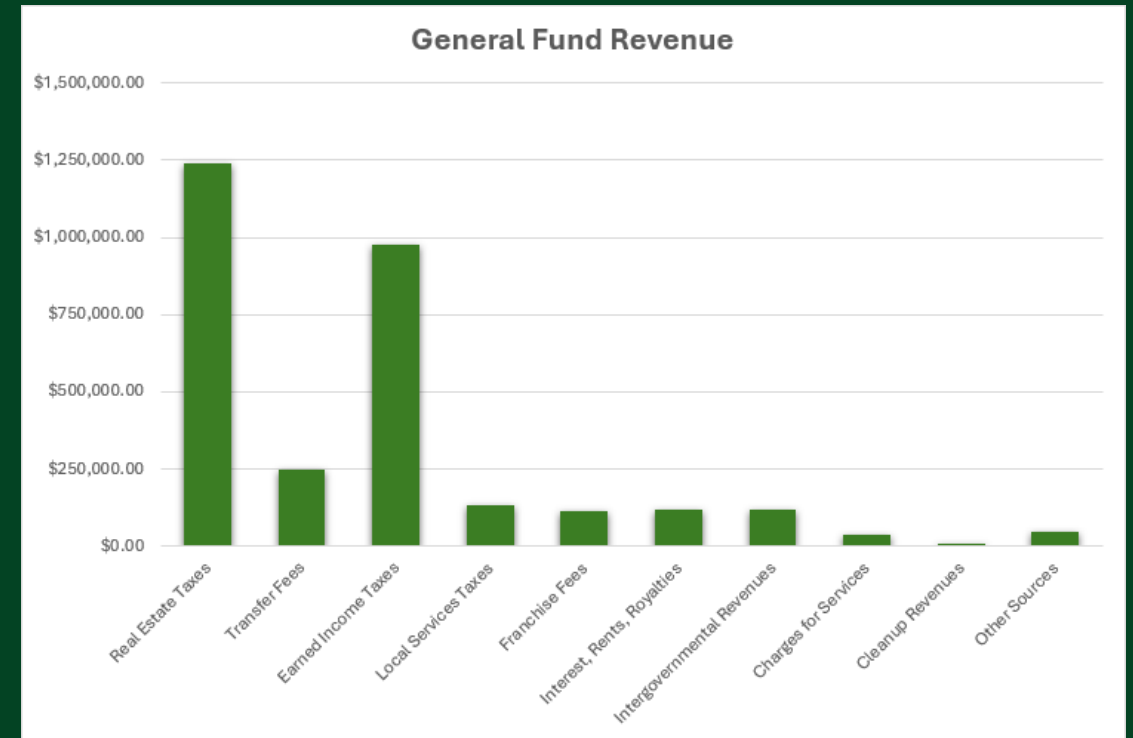


2025 Budget Summary	General Fund	State Fund Liquid Fuels	Capital Improvement & Grants Fund	Fire Tax Fund	EMS Tax Fund	Total All Funds
Revenue & Other Financing						
Real Estate Taxes	\$1,240,907			\$343,654	\$187,447	\$1,772,008
Transfer Fees	\$250,000					\$250,000
Earned Income Taxes	\$975,000					\$975,000
Local Services Taxes	\$135,000					\$135,000
Franchise Fees	\$115,000					\$115,000
Interest, Rents, Royalties	\$120,625	\$6,500	\$4,000	\$500	\$75	\$131,700
Grants and Grant Matching Funds			\$40,000			\$40,000
Intergovernmental Revenues	\$117,300	\$316,930	\$637,000			\$1,071,230
Charges for Services	\$38,800					\$38,800
Interfund Transfers			\$214,331			\$214,331
Cleanup Revenues	\$8,000					\$8,000
Other Sources	\$46,500					\$46,500
Total Revenues	\$3,047,132	\$323,430	\$895,331	\$344,154	\$187,522	\$4,797,569
Expenditures and Other Uses						
General Government Expenses	\$216,175		\$95,331			\$312,006
General Government Staff Expense	\$356,024					\$356,024
Professional Services	\$164,850					\$164,850
Control Center & Fire/EMS WC Ins.	\$144,386			\$344,154	\$187,522	\$676,062
SEO/Codes, Planning & Zoning	\$26,950					\$26,950
Cleanup and Recycling	\$12,000					\$12,000
Oak Grove Compost Facility	\$15,500					\$15,500
Public Works Dept. Expenses	\$735,475	\$323,430	\$481,000			\$1,539,905
Snow Removal/Paving	\$140,000					\$140,000
MS4 Expenses	\$6,000					\$6,000
Health & Human Services	\$300					\$300
Culture & Recreation	\$200,729		\$310,000			\$510,729
Debt Service & Capital Expenses	\$237,911					\$237,911
Misc. Insurances and Benefits	\$576,500					\$576,500
Interfund Transfers	\$214,331					\$214,331
Total Expenditures and Other Uses	\$3,047,132	\$323,430	\$886,331	\$344,154	\$187,522	\$4,788,569
Net Income (Loss) from Operations	\$0	\$0	\$9,000	\$0	\$0	\$9,000

Revenue Sources

The primary sources of revenue for the Township include:

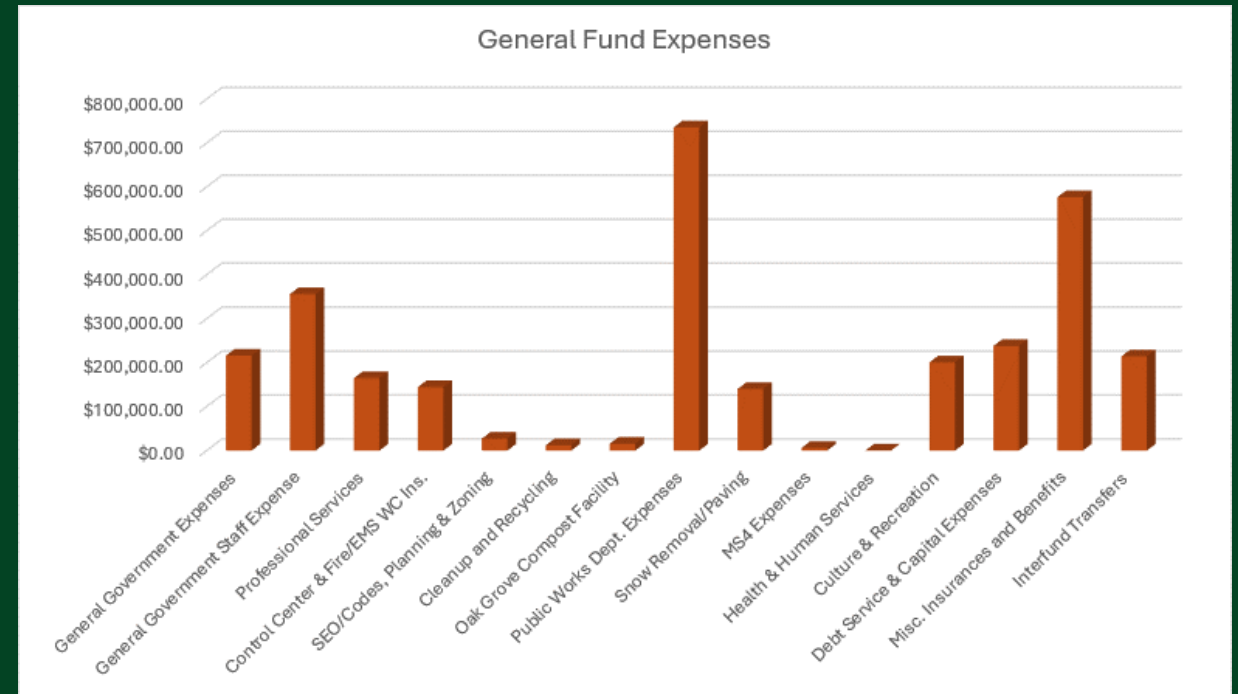
- **Real Estate Tax:** \$1,240,907 – 40.7% of total revenue.
- **Transfer Fees:** \$250,000 – 8.2% of total revenue
- **Earned Income Tax:** \$975,000 – 32.0% of total revenue.
- **Local Services Tax:** \$135,000 – 4.4% of total revenue.
- **Franchise Fees:** \$115,000 – 3.8% of total revenue.
- **Miscellaneous:** \$331,225 – 10.9% of total revenue. Includes, interest, intergovernmental revenues, charges for services, Township cleanup, and other sources.



Expenditures

The primary sources of expenses for the Township include:

- **General Government Expenses:** \$216,175 – 7.1% of total expenditures.
- **General Government Staff Expense:** \$356,024 – 11.7% of total expenditures.
- **Professional Services:** \$164,850 – 5.4% of total expenditures.
- **Control Center & Fire/EMS WC Insurance:** \$144,386 – 4.7% of total expenditures.
- **Public Works:** \$735,474 – 24.1% of total expenditures.
- **Insurance & Benefits:** \$576,500 – 18.9% of total expenditures.
- **Culture & Recreation:** \$200,729 – 6.6% of total expenditures.
- **Debt Service & Capital Expenses:** \$237,911 – 7.8% of total expenditures.
- **Miscellaneous:** \$415,081 – 13.6% of total expenditures. Includes cleanup and recycling, Oak Grove costs, snow removal, MS4 Expenses, Health & Human Services, and Interfund Transfers.



Liquid Fuels

Revenue Projections

In total, Smithfield Township expects to receive \$281,450.20 from Liquid Fuels and \$35,480.00 from PennDOT for the turnback. Expected interest earnings of \$6,500.00 make the total projected revenue \$323,430.20.



Expenditure Projections

For the first time in FY 2024, Smithfield Township brought all paving in-house to increase fiscal efficiency. The Township plans to continue this approach for FY 2025 and plans to expend all received funds on road repairs, paving, and maintenance.

The list of roads slated for repairs is subject to change, but the DPW plans to focus upgrades next year on River Rd, Carillon Drive, and Campanile Court. Additional roads are under consideration and will be announced at a later date.

Fire & EMS Tax

Projected 2025 EMS Tax: \$187,522

Projected 2025 Fire Tax: \$344,154



Emergency Medical Service Providers:

Bushkill Emergency Corps

Marshalls Creek Fire Company EMS

Suburban EMS



Fire Service Providers:

Delaware Water Gap Fire Company

Marshalls Creek Fire Company

Shawnee Fire Company

Proposed Fire Tax Rate:
.55 mills



NO CHANGE

Proposed EMS Tax Rate: **.30 mills**



Suburban
EMS



NO CHANGE

Discretionary Capital Projects

The Capital Improvements and Grant Expenditures Fund was created in FY 2024 to prevent grant revenues and expenditures from artificially inflating General Fund revenues and expenditures. The current proposed capital improvements heavily invest in the Department of Public Works.

Draft Capital Expenditures	
Transfer from General Fund	\$ 214,331
Assumed Interest	\$ 4,000
Available in Fund	\$ 218,331
Item	Cost
New Computers (2)	\$ 3,300
New Camera System	\$ 10,000
Partial New HVAC	\$ 13,000
DPW Dump Truck	\$ 50,000
DPW Used Dump Truck	\$ 30,000
DPW Caterpillar Broom	\$ 11,000
Township Vehicle	\$ 46,000
New Doors for Building (ADA Comp)	\$ 10,000
DPW Machinery/Equipment Attachments	\$ 20,000
Parks Signage Upgrade	\$ 12,000
AEDs	\$ 7,500
DPW Garage Building Upgrades	\$ 5,531
TOTAL	\$ 218,331

Grant Summary

This table only contains awarded grants. Grants that are applied for, awarded, and completed within the same year (ex: One for Nature, Monroe County Open Space, Pocono Mountain Visitors Bureau), as well as grants that the Township has applied for or plans to apply for, but have not yet been awarded, are not demonstrated here.

Draft Capital Expenditures - Grants			
Note: Only contains AWARDED grants			
Planned Grant Expenditures 2025	Expected Expense	Expected Income	Notes
Green Light GO	\$ 40,000	\$ 32,000	Expected to complete grant
Act 101, Section 902	\$ 305,000	\$ 275,000	Expected to complete grant
PennDOT Green Mountain Dr Bridge	\$ 25,000	\$ 10,000	Partial grant exp, grant not complete
Marshalls Falls (MCRA & DCED Grant)	\$ 200,000	\$ 190,000	Partial grant exp, grant not complete
River's Edge MSP	\$ 18,000	\$ 25,000	Expected to complete grant
WP Phase 3 - Vision Loss Trail	\$ 80,000	\$ 145,000	Expected to complete grant
TOTAL	\$ 668,000	\$ 677,000	

Proposed 2025 Tax Rates – No Change

Purpose	Millage
General	1.96
Fire	.55
EMS	.30
Total	2.81

Average 2025 Tax Bill – No Change

Purpose	Millage	Amount
General	1.96	\$343.00
Fire	.55	\$96.25
EMS	.30	\$52.50
Total	2.81	\$491.75



End