



2026 PLAINFIELD TOWNSHIP BUDGET

INITIALLY PRESENTED TO
THE BOARD OF
SUPERVISORS:
NOVEMBER 10, 2025

ADVERTISEMENT DATE:
NOVEMBER 17, 2025

AMENDED AND ADOPTED:
DECEMBER 10, 2025
(Resolutions 2025-28 & 2025-29)

REOPENED, AMENDED, AND
ADOPTED:
DECEMBER 22, 2025
Resolutions 2025-32 & 2025-33

Table of Contents

Description	Page
Elected and Appointed Officials	2
Budget Purpose	3-4
Budget Message of Township Manager	5-7
Department Descriptions, Accomplishments and Goals	7-12
Plainfield Township Projected 2026 Tax Rates	12
General Fund Budget	13-29
Liquid Fuels Fund Budget	30-31
Host Retro Agreement Fund Budget	32-33
Capital Reserve Agreement Fund Budget	34-35
Recreation Fund Budget	36
Environmental Fund Budget	37-38
Open Space Fund Budget	39-40
Estates at Colony Park	41
Proposed Fire Apparatus Fund	42
Proposed Road Infrastructure Fund	43
Non-Uniform Pension Plan Summary	44
Health Insurance Summary	44
Slate Belt Regional Police Department Budget (Proposed) Summary	44-46
Conclusion	46

Elected and Appointed Officials

Board of Supervisors

Kenneth Field, Chairman
Glenn Borger, Vice Chairman
Nolan Kemmerer, Supervisor
Jonathan Itterly, Supervisor
Kenneth Fairchild, Supervisor

Tax Collector

Susan Lieberman

Executive Staff

Paige Stefanelli, Township Manager
Jonathon Hoadley, Chief of Police, Slate Belt Regional Police Department

Administrative Staff

Liz Amato, Zoning Officer
Nicholas Steiner, Finance Director
Amy Kahler, Administrative Assistant/Secretary

Professional Consultants

Keystone Consulting Engineers, Inc.
Dave Crowther, Township Engineer Representative, KCE
Ian Stout, Sewage Enforcement Officer, KCE

David Backenstoe, Esquire, Solicitor
Lisa A. Pereira, Zoning Hearing Board Solicitor
John Embick, Esquire, Environmental Special Counsel
John Harrison, Esquire, Labor Special Counsel
James Preston, Esquire, Zoning/Planning Special Counsel
Hanover Engineering Associates, Inc. (Alternate Township Engineer)
Ott Consulting, Inc. (Alternate Township Engineer)

Budget Purpose

The purpose of a budget is for the Township Board of Supervisors to establish financial goals and plans for the coming year. It is also the legal authorization for a Township government to spend money during a fiscal year for specific purposes. The budget is a financial, operations, communications, and policy guide which reflects the allocation of limited resources among competing uses and community needs.

Budget Adoption Process:

The Commonwealth of Pennsylvania requires Townships of the Second Class to advertise budgets for a minimum of twenty (20) days prior to adopting them to allow for a sufficient period of public comment and feedback. All budgets are required to be approved by December 31st. In budget years following the election of Township Supervisors, the Board of Supervisors may make budget amendments by majority vote, which must be approved no later than February 15th.

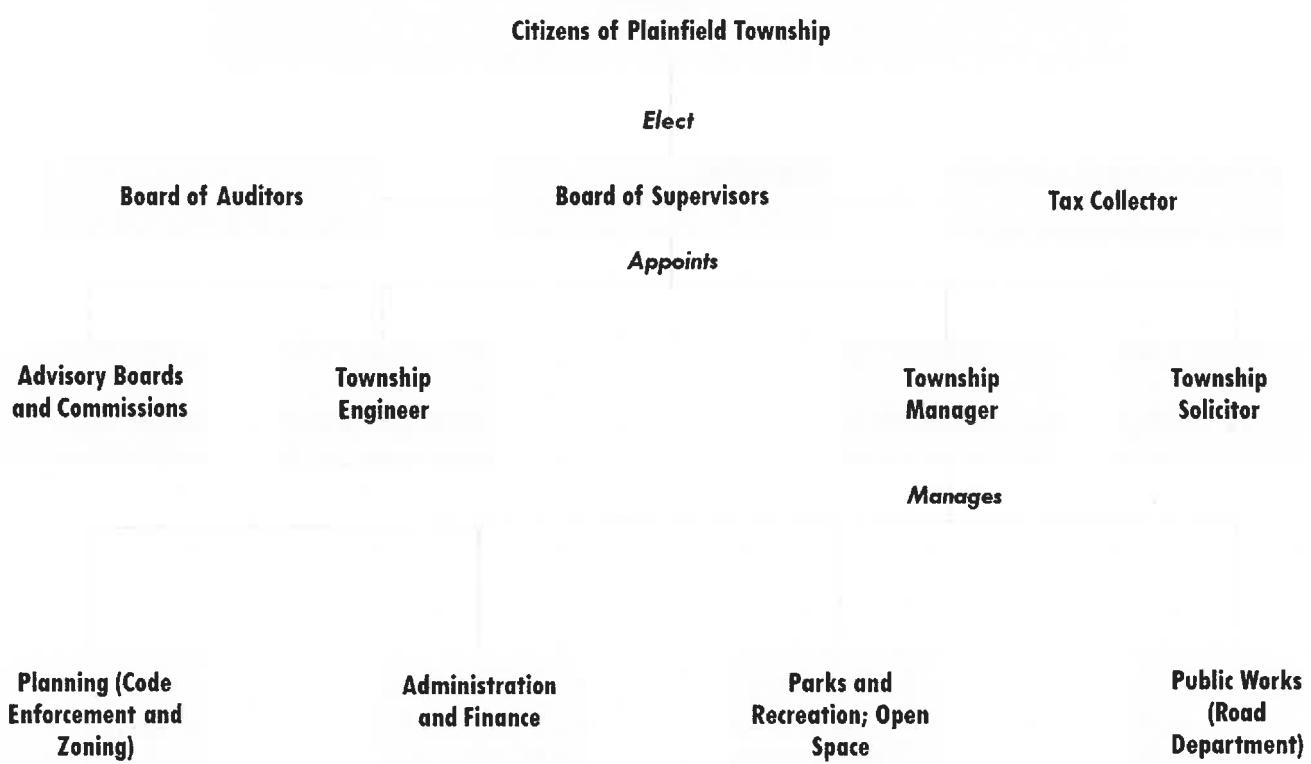
Following the adoption of the budget, the Board of Supervisors may by resolution make supplemental appropriations for any purpose from any funds on hand or estimated to be received within the fiscal year and not otherwise appropriated, including the proceeds of any borrowing authorized by law. Supplemental appropriations may be made whether or not an appropriation for that purpose was included in the original budget as adopted.

The Board of Supervisors may also, by Resolution, transfer unencumbered moneys from one Township account to another, but no moneys may be transferred from the fund allocated for the payment of debts or from any fund raised by a special tax levy or assessment for a particular purpose. Transfers shall not be made during the first three months of the fiscal year.

Basis of Accounting and Budgeting:

The Township utilizes cash basis accounting for the 2026 budget. Cash basis accounting recognizes revenues and expenses at the time cash is received or paid out. Income is recorded when it is received, not when the service is provided or goods are sold. Expenses are recorded in the period when the payment is made, not when the expense is incurred.

Organization Chart:





Budget Message of Township Manager

2026 Plainfield Township Budget Synopsis:

The Administration of Plainfield Township is pleased to present the 2026 Plainfield Township Proposed Budget to the Board of Supervisors and Plainfield Township residents. Plainfield Township provides a high-quality level of public services to the community. Local tax revenue funds a wide range of programs and services offered by the Township that include the following:

- Public works services that include road repair/reconstruction and snow removal of 52.15 miles of local Township roads, street lighting, traffic signal maintenance, and stormwater management.
- 24-hour and 7 days a week police protection provided by the Slate Belt Regional Police Department.
- Commercial and residential building code inspections for building permits, code enforcement, accessibility, and fire safety.
- Commercial and residential zoning code inspections for zoning permits, code enforcement, and all regulated matters within the Township Zoning Ordinance and Subdivision and Land Development Ordinance (SALDO).
- Professional engineering and planning consultant services that include addressing environmental concerns, meeting infrastructure design and permitting requirements.
- Open space acquisition and the protection and conservation of natural resources.
- Boards and Commissions that receive, review, and provide opinions and recommendations for community planning and development.
- Parks and recreation services include both passive and active recreation areas that are developed, managed and maintained across the Township.
- Administration and community services to address resident concerns, seek grant funding where appropriate, and oversee the day-to-day operations of Plainfield Township.

Budget Presentation:

In accordance with Second Class Township Code requirements, a balanced budget is provided to the Board of Supervisors for all funds, including the **General Fund, Payroll Fund, Colony Estates Fund, Open Space Fund, Host Retro Fund Capital Reserve Fund, Environmental Fund, Liquid Fuels Fund, Recreation Fund, Proposed Fire Apparatus Fund Road, and Proposed Road Infrastructure Fund**. The Township has healthy fund balances across all the funds. An overview of these funds is provided as follows:

Office of the Township Manager:

The Township Manager is the chief executive officer of the Township, appointed by the Board of Supervisors. The Township Manager is responsible for overseeing the day-to-day operations of the Township, including building/zoning/planning, administration/finance, parks and recreation/open space, emergency management, and public works.

Specific responsibilities include, but are not limited to, implementing the ordinances and policies adopted by the Board of Supervisors, supervising and ensuring the effective and efficient administration of all departments and boards, and preparing and submitting the annual budget and capital improvement programs for consideration of the Board of Supervisors. The Township Manager is the responsible official for implementing and enforcing legal and internal human resource policies within the Plainfield Township Personnel Manual.

The Township Manager also renegotiates the Collective Bargaining Agreement (CBA) with the Plainfield Township Road Department Union (Teamster Local Union #773 of Allentown, PA) and administers the mutually agreed upon terms and conditions.

2025 Major Accomplishments:

- Successfully executed various policies, ordinances, and capital projects as directed by the Board of Supervisors
- Initiated proceedings for the development of the Plainfield Township 10-Year Road Maintenance Plan
- Successfully closed out multiple open grant projects scheduled to expire in 2025
- Oversaw and coordinated various construction projects within the Township, including the successful completion of the two-bay garage facility for the Slate Belt Regional Police Department
- Initiated proceedings for the development of the Plainfield Township Comprehensive Plan
- Secured a single-year extension of the single-hauler trash and recycling contract with JP Mascaro through June 30, 2026
- Revised and updated the Township Manager Ordinance in recognition of the 10-year anniversary of the Township Manager and Board of Supervisors form of government
- Initiated proceedings for the development of the Plainfield Township Master Site Plan
- Successfully implemented reconfiguration plans for Knitters Hill Trail Head along the Plainfield Township Trail
- Recruited and hired two new full-time employees to enhance the everyday operations of the Township
- Successfully submitted all required annual reporting for 2025
- Developed comprehensive job descriptions for all employees based on the current needs and requirements of the Township and municipal government operations
- Installed additional security monitoring devices in the Township Municipal Building to enhance the safety and security of Township staff

2026 Major Goals:

- Continue to successfully implement policies, projects, and programs as directed by the Board of Supervisors
- Continue to seek out new technological advancements and services to provide more efficient and effective delivery of public services to residents
- Continue collaborative efforts with the Wildlands Conservancy, PA DEP, and DCNR on various projects required as part of the Township's MS4 Pollutant Reduction Plan
- Implement improvements to Township applications offered to the public to enhance direction, transparency, clarity, and user accessibility
- Continue implementing the Little Bushkill Creek Watershed Management Plan – 2021 Proposed Action Plan
- Redesign and distribute the Plainfield Township Newsletter to residents
- Formally adopt and execute Plainfield Township's Act 537 Plan in accordance with state requirements

Proposed Expenditures for Township Manager:

1. Proposal includes the purchase of lateral filing cabinets through a COSTARS vendor.

Department Descriptions, Accomplishments and Goals

Planning (Code Enforcement and Zoning)

The Planning (Code Enforcement and Zoning) Department is responsible for administering and enforcing the Township's zoning, stormwater, and subdivision and land development ordinances. The Planning Department is also responsible for processing both Zoning Hearing Board and Planning Commission applications. By way of the enforcement and administration of the Commonwealth of Pennsylvania Uniform Construction Code, the Planning Department also oversees the issuance of all building permits and enforces violations of local Plainfield Township ordinances pertaining to minimum housing and zoning standards. The Plainfield Township Administrative Assistant/Planning Commission Secretary/Permit Coordinator is responsible for the day-to-day administrative tasks associated with this Department- including, but not necessarily limited to, the advertisement of legal notices, filing, permit application acceptance and processing upon approval, distributing meeting materials to members of the Planning Commission and Zoning Hearing Board, and the coordination of permit/applications review materials as issued by the Township Engineer and the Zoning Officer.

2025 Major Accomplishments:

- Successfully recruited and hired a full-time Zoning Officer
- Issued building and zoning permits in a timely manner while providing comprehensive assistance to residents throughout the permitting process
- Successfully transitioned the Building Code Official position from an outsourced third-party contractor to an in-house Township employee

- Initiated updates to the Subdivision and Land Development Ordinance (SALDO) and Zoning Ordinance
- Maintained proactive follow-up on all pending complaints and permit applications
- Successfully completed and implemented the comprehensive GIS system update

2026 Major Goals:

- Develop the Plainfield Township Comprehensive Plan, which will include open space preservation strategies, infrastructure maintenance and improvement priorities, build-out projections through 2040, and community and economic development goals and objectives
- Update the Plainfield Township Future Land Use Map to reflect current conditions and future growth patterns
- Facilitate a steering committee, conduct public engagement sessions, and present the proposed Plainfield Township Comprehensive Plan to the Planning Commission and Board of Supervisors
- Develop a Land Assumptions Map to facilitate consideration of a Traffic Impact Fee analysis in conjunction with the Comprehensive Plan; if anticipated development within Plainfield Township justifies required traffic improvements, create and implement a Traffic Improvement Plan (TIP) to collect traffic improvement fees for funding future traffic enhancements throughout the Township
- Comprehensively rewrite the Plainfield Township Zoning Ordinance to align with current best practices and community needs

Proposed Expenditures for Planning and Zoning:

1. The Township will utilize funds to create and adopt a new Comprehensive Plan through a multi-year process expected to span multiple fiscal years. The 2026 budget allocates **\$71,500** to support the anticipated expenses for this phase of the Comprehensive Plan development based on the current project timeline.
2. The Township plans to undertake a comprehensive rewrite of the Plainfield Township Zoning Ordinance, with a budgeted allocation of **\$100,000** for 2026. This project is expected to span multiple fiscal years, and the budgeted amount represents the anticipated expenditure for 2026; final costs may vary based on proposals received and project scope refinements.
3. With the addition of a new internal office position for the administrative staff, existing furniture from the Zoning Office will be repurposed to furnish the new workspace. This creates the need to replace the Zoning Office furniture, which is included in the overall office furniture budget allocation for 2026.

Administration and Finance

The Department of Administration and Finance is responsible for the effective and efficient management of the Township's financial resources. The Director of Finance is responsible for the daily operations of accounting, accounts payable and receivable, payroll, and benefits administration. The Director of Finance also works directly with the Township appointed

auditing firm's Certified Public Accountant (CPA) in preparing the comprehensive annual financial report and works directly with the Township Manager on financial matters and policies related to the investment of Township funds and the development of the annual budget. The Director of Finance prepares and provides monthly expense and revenue reports to the Board of Supervisors.

2025 Major Accomplishments:

- Successfully implemented recommendations provided by the Township's auditor to strengthen financial controls and reporting accuracy
- Closed out numerous inactive escrow accounts to streamline financial management and improve tracking efficiency
- Enhanced financial processes for engineering fees associated with permit applications to ensure proper cost recovery and administrative efficiency

2026 Major Goals:

- Maintain and enhance Standard Operating Procedures for financial record-keeping and reporting to ensure consistency and compliance
- Implement new streamlined procedures for payroll processing and timesheet management to improve efficiency and accuracy
- Provide strategic financial analysis and support to the Township Manager on grant coordination, including grant strategy development and project prioritization
- Conduct comprehensive reviews of the Township's risk management policies and insurance coverage to identify opportunities for cost savings and enhanced protection
- Expand operational support to the Township Manager in the administration of software systems and database management for improved data integrity and accessibility
- Pursue professional development through Government Finance Officers Association (GFOA) certification and Pennsylvania State Association of Township Supervisors (PSATS) finance officer training programs to enhance expertise in municipal finance best practices

Proposed Expenditures for Administration:

1. The Township is looking to hire a full-time Project Coordinator at a budgeted hourly rate of \$30.00. The total cost allocation for this new Township position is **\$115,400**, which includes compensation and a comprehensive benefits package consisting of family health insurance, life insurance, short-term disability, employer taxes, pension contributions, cell phone allowance, and professional training.
2. The Township will be executing an internal maintenance plan that includes painting and replacement of flooring in the office with an approximate cost of **\$100,000**
3. A comprehensive document digital conversion project is budgeted at **\$75,000** to address the Township's significant accumulation of physical records that have exceeded available storage capacity throughout the Municipal Building, including the basement and office spaces. This project will systematically digitize documents in accordance with the

Pennsylvania Municipal Records Retention Act to improve operational efficiency, preserve important records, and reclaim valuable workspace.

Parks, Recreation and Open Space

The combined Parks and Recreation/Open Space Department is responsible for the conservation and preservation of open space and natural resources. The Department also oversees the use and maintenance of all Township recreational facilities, parks, and open space, in accordance with the recommendations set forth by the Recreation Board and Environmental Advisory Council and the policies approved by the Plainfield Township Board of Supervisors.

Public facilities owned and managed by the Township include the Plainfield Township Recreation Trail, Plainfield Township Community Park, Plainfield Township Municipal Park, Plainfield Township West Bangor Veteran's Memorial and the Plainfield Township Farmer's Grove.

2025 Major Accomplishments:

- Enhanced the Plainfield Township Municipal Building entrance to improve curb appeal and accessibility
- Completed facility improvements at Plainfield Township Farmers Grove, including building painting, millings application, and additional maintenance items as requested by the Plainfield Township Farmers Association
- Successfully acquired land necessary for the Plainfield Township Knitters Hill Trail Head reconfiguration project

2026 Major Goals:

- Resurface, expand, and enhance the Plainfield Township Knitters Hill Trail Head parking lot and associated amenities utilizing in-house Road Department personnel and equipment
- Collaborate with Northampton County to facilitate construction of the Plainfield Township Trail connection at Stockertown Trail Head
- Conduct comprehensive inspections of all Township-owned playgrounds and complete necessary repairs or replacements to ensure safety and compliance

Proposed Expenditures for Parks, Recreation and Open Space:

1. The Township plans to replace the Playground Equipment located at the Farmers Grove. The approximate cost for replacement will be **\$100,000**
2. The Township plans to repair the green chain-link fence at the tractor pull location off of Kesslersville Road with a budget allocation of **\$20,000**
3. Paint building 10 at the Farmers Grove is budgeted at **\$7,500**
4. Plainfield Township will implement Phase II of the Knitters Hill Trail Head Reconfiguration Plan in 2026. The project cost to complete Phase II came to approximately **\$26,000**

Public Works (Plainfield Township Road Department)

The Plainfield Township Road Department is responsible for maintaining 52.15 miles of local Township roads, all Township-owned buildings and structures, 9 miles of trails/walking paths, and approximately 80 acres of parks. Seasonal employees assist full-time employees by conducting operations such as mowing in the spring and summer and snow plowing in the winter.

2025 Major Accomplishments:

- Implemented and completed culvert replacements on Heitzman Road and Lefevre Road
- Resurfaced Colony Park Estates with 1" overlay
- Completed base repairs and inlet repairs to Woodland Estates to prepare for 2026 proposed road improvements
- Install a new stormwater culvert on Heitzman Road with the use of Township and Grant Funds
- Install a new stormwater culvert on Lefevre Road with the use of Township and Grant Funds.

2026 Major Goals and Expenditures:

- Continue the successful utilization of local personnel and multi-municipal paving equipment shared between Wind Gap Borough and Plainfield Township pursuant to the Intergovernmental Agreement to maximize efficiency and cost-effectiveness
- Complete full paving of Woodland Estates subdivision, including Shady Lane, Awesome Drive, Fence Row Drive, Pine Tree Drive, Oak Tree Lane, and Maple Tree Lane, to enhance roadway conditions and extend pavement lifespan
- Conduct repairs to Hahn Road to address deteriorated conditions and improve safety and access
- Apply the final wearing course to Colony Park Estates roadways and finalize all outstanding requirements, including submission of the Notice of Termination for the NPDES permit, completion of swales, Best Management Practices (BMPs), basin conversion, and all necessary drainage corrections
- Complete culvert replacement at Glass Street to improve stormwater conveyance and prevent future roadway failures
- Collaborate with Northampton County to facilitate construction of the Plainfield Township Trail connection at Stockertown Trail Head, expanding recreational opportunities for residents
- Conduct a formal engineering evaluation of Engler Road to assess future paving needs and identify stormwater runoff correction measures Comprehensively reevaluate MS4 program administration, inspection protocols, and procedures to ensure regulatory compliance and improve operational effectiveness Initiate the development of a comprehensive infrastructure inventory system for all Township assets, including traffic signs, culverts, bridges, guiderails, stormwater collection and conveyance systems,

MS4/NPDES structures, and Best Management Practices (BMPs), to enhance asset management and support long-term capital planning

- The Township is looking to hire a full-time Public Works Director to oversee and coordinate road maintenance, infrastructure projects, and departmental operations. The total cost allocation for this new Township position is **\$140,700**, which includes compensation and a comprehensive benefits package consisting of salary, family health insurance, life insurance, short-term disability, employer taxes, pension contributions, cell phone allowance, and necessary equipment for the position
- Purchase a new Ford F660 Road Department truck with plow equipment for use by Township employees, which will replace the aging 2008 Ford F550 to improve operational reliability and reduce maintenance costs
- Resurfacing a portion of the Plainfield Township Fire Department Parking Lot
- The Township will be creating a 10-year Road Maintenance Plan
- The Township plans to replace the fuel pumps by the maintenance garage with a budgeted amount of **\$20,000**
- The Township budgeted **\$94,000** to purchase a Toro mower
- The Township plans to spend approximately **\$1,092,500** on road, stormwater and culvert construction projects

Plainfield Township Projected 2026 Tax Rates

I. Real Estate Tax- 5.5 mills, a decrease of 4 mills from 2025.

II. Earned Income Tax (EIT)*- 1.60% (.85% Pen Argyl Area School District, .50% Plainfield Township, .25% Plainfield Township Open Space) for residents and 1.00% for non-residents. Act 230 of 2008 mandates that Keystone Collections Group collect and distribute EIT for Plainfield Township.

III. Local Services Tax (LST)*- \$52.00 per person per year as long as the following requirements are met: 1). Income exceeds \$12,000.00 annually 2). The person has reached his/her 18th birthday by January 1st of the year in which the tax is to be assessed.

IV. Realty Transfer Tax*- Pennsylvania realty transfer tax is imposed at a rate of 1% on the value of real estate (including contracted-for improvements to property) transferred by deed, instrument, long-term lease or other writing. Both grantor and grantee are held jointly and severally liable for payment of the tax.

General Fund

General Fund – The General Fund serves as the main operating fund of the Township. The General Fund is used to account for and report all financial resources not accounted for and reported in another fund, either by law or Generally Accepted Accounting Principles (GAAP). All real estate and local tax revenues are deposited into the General Fund as they are received, and all general operating expenditures, including employee benefits, salaries and materials/supplies, are expended out of the General Fund. The primary source of revenue for the General Fund is real estate tax; the assessed value of all taxable Plainfield Township real estate is \$201,365,900 as of August 31, 2025. One mill of real estate is estimated to return approximately \$201,300 in revenue to the Plainfield Township General Fund.

General Fund	Amount (\$)
Forecasted Beginning Balance for 2026	\$4,194,454.60
Proposed Revenues for 2026	\$3,783,000.00
Proposed Expenditures for 2026	\$6,545,600.00
Unappropriated Balance at Conclusion of 2026 Fiscal Year (Projected)	\$1,431,854.60

PROPOSED REVENUES	
301.000 · REAL ESTATE TAXES	
301.100 · Real Estate Taxes-Current	\$1,074,300.00
Current real estate taxes are based on county tax assessments. The 2026 property assessment for the Township as of 8/31/2025 is \$201,365,900 x the millage of 5.5. The 2026 Budget assumes a collection rate of 97% due to the discount and penalty periods, reduced tax rates for preserved properties, and non-payments.	
301.200 · Real Estate Taxes-Prior Years	\$30,000.00
Prior year real estate taxes include taxes received in the current fiscal year collected in the prior fiscal year. Due to the cash basis of accounting, this revenue is accounted for in the fiscal year they are received and will not be charged back to the prior fiscal year.	
301.400 · Real Estate Taxes-Delinquent	\$30,000.00
Delinquent real estate taxes remitted to the Township from Northampton County after the close of the previous calendar year. Delinquent real estate taxes are subject to a 10% annual interest rate and 10% penalty. The county deducts a 5% commission fee prior to remittance.	
Total 301.000 · REAL ESTATE TAXES	\$1,134,300.00
310.000 · LOCAL TAX ENABLING ACT	
310.030 · Per Capita- Delinquent	\$100.00
Per Capita Tax was repealed by Ordinance 395 on November 13, 2019. Berkheimer Tax Innovations collects delinquent per capita tax owed prior to the law's repeal. The cost of collection is passed to the delinquent taxpayers.	
310.100 · Realty Transfer Tax	\$100,000.00

<p>Any purchase/transfer of property within the Township is subject to a 1% tax shared equally with the Pen Argyl SD. This tax is collected by Northampton County Recorder of Deeds office with a 2% commission fee deducted prior to remittance.</p>	
310.200 · Earned Income Tax	\$1,120,000.00
<p>The earned income tax under Act 32 is collected from any township resident earning income within Township boundaries at a rate of 1.60% of their wage, which is divided between the Township (.50% General Fund, .25% Open Space Fund) and the Pen Argyl SD (.85%). Non-residents are charged an earned income tax rate of 1.00%. Collection is governed by the Northampton Tax Collection Committee (TCC). This tax is collected by Keystone Collections Group and remitted electronically to the Township. Keystone Collection Group commission is deducted from collections prior to remittance. An annual TCC administrative fee is deducted once per year from collections prior to remittance. Renumbered from 310.210 to 310.200 in 2026.</p>	
310.500 · Local Services Tax	\$85,000.00
<p>A \$52.00 annual tax levied on all persons working in the Township. Keystone Collections Group collects and remits the tax as received electronically.</p>	
Total 310.000 · LOCAL TAX ENABLING ACT	\$1,305,100.00
321.000 · BUSINESS LICENSES & PERMITS	
321.320 · Junkyard Licenses	\$500.00
<p>Fees charged by the Township to register junkyards.</p>	
321.350 · Mobile Home Park Licenses	\$300.00
<p>Registration fee for all mobile home parks located in Plainfield Township.</p>	
321.600 · Contractor Licenses	\$900.00
<p>Fees charged by the Township to register commercial contractors within the Township.</p>	
321.800 · Cable TV Franchise Fees	\$70,000.00
<p>Fees charged by the Township for cable service agreements. In Pennsylvania, local municipalities can charge cable operators a franchise fee of up to 5% of the company's gross revenues as a fee for using public rights-of-way. Cable operators pass this fee directly to subscribers as a separate line item on their bills. Gross revenue is broadly defined to include various sources, and the fee is set in a local franchise agreement.</p>	
Total 321.000 · BUSINESS LICENSES & PERMITS	\$71,700.00
322.000 · NON-BUSINESS LICENSE & PERMIT	
322.100 · Moving Permit	\$200.00
<p>A \$5.00 fee is charged for residents moving in, out, or within the Township.</p>	
322.300 · Driveway Permit Fees	\$600.00
<p>Application fee charged by the Township to install or modify a driveway.</p>	
Total 322.000 · NON-BUSINESS LICENSE&PERMIT	\$800.00
331.000 · FINES	
331.100 · Court Fines	\$3,000.00
<p>Fines for individuals who violate Title 18 Crimes Code.</p>	
331.110 · Motor Vehicle Code Violations	\$8,000.00
<p>Fines for individuals who violate Title 75 PA Vehicle Code.</p>	

331.120 · Violation of Local Ordinance	\$1,000.00
Fines related to local ordinance violations.	
331.125 · Code Enforcement Citation QOL	\$100.00
Fees related to quality of life citations.	
331.130 · State Police Fines	\$3,400.00
Fines resulting in action by the PA State Police are paid to each Pennsylvania municipality resulting from their arrests made throughout the Commonwealth. The ratio used is based on the municipalities' road mileage and population.	
331.150 · Dog Law Fines	\$300.00
Fines for individuals who violate PA Dog Law.	
Total 331.000 · FINES	\$15,800.00
341.000 · INTEREST EARNINGS	
341.010 · Interest Income	\$129,000.00
The interest estimated on the General Fund checking and payroll accounts.	
Total 341.000 · INTEREST EARNINGS	\$129,000.00
342.000 · RENTS & ROYALTIES	
342.200 · Rent- SBRPD	\$48,900.00
Rental of the municipal building to the Slate Belt Regional Police Department.	
342.210 · SBRPD- Electric	\$16,100.00
Share of Electric charged to the Slate Belt Regional Police Department. Previously charged to 135 or 410 line item with expense.	
342.220 · SBRPD- Water	\$1,200.00
Share of Water charged to the Slate Belt Regional Police Department. Previously charged to 135 or 410 line item with expense.	
342.230 · SBRPD- Fuel Oil	\$4,500.00
Share of Fuel Oil charged to the Slate Belt Regional Police Department. Previously charged to 135 or 410 line item with expense.	
342.270 · SBRPD-Phone/Internet	\$5,500.00
Share of Phone/Internet charged to the Slate Belt Regional Police Department. Previously charged to 135 or 410 line item with expense.	
342.510 · Rent from Williams Pipeline	\$200.00
Annual Right-of-Way payments for pipeline crossings in Plainfield Township.	
Total 342.000 · RENTS & ROYALTIES	\$76,400.00
354.000 · STATE GRANTS	
354.010 · LSA Gaming Grant	\$718,500.00
Grant funds received related to the Local Shares Account (LSA) programs. 2026 includes reimbursement for the Plainfield Township Fire Department P25 radio upgrade.	
Total 354.000 · STATE GRANTS	\$718,500.00
355.000 · STATE ENTITLEMENTS	
355.010 · PURTA	\$3,400.00
Public Utility Realty Tax. The Township receives money from those public utilities that have buildings or land located within the Township.	

355.040 · Liquor Licenses	\$1,200.00
The Township receives a fee for establishments located within the Township that dispense liquor.	
355.050 · Municipal Pension State Aid	\$52,000.00
Money received from the state to help fund the non-uniform pension plan based on previous year allocation.	
355.070 · Firemen's Relief Insurance	\$52,000.00
Aid received from the Commonwealth that is directly turned-over to the Township's volunteer fire company.	
Total 355.000 · STATE ENTITLEMENTS	\$108,600.00
356.000 · STATE PAYMENT IN LIEU OF TAXES	
356.020 · State Game Lands	\$900.00
Payment in lieu of taxes received from the Pennsylvania Game Commission for state game lands located within the Township.	
Total 356.000 · STATE PYMT IN LIEU OF TAXES	\$900.00
361.000 · SERVICES-GENERAL GOVERNMENT	
361.100 · General Government	\$100.00
Fees charged by the Township related to publications and open records requests.	
361.320 · Engineering Fees	\$32,400.00
Fees for permit engineering expenses. Fees are passed through to the applicants with expenses reflected in 408.313. Previously coded to 130 line item with expense.	
361.331 · Zoning Hearing Board Apps	\$3,400.00
Fees for Zoning Hearing Board applications.	
361.332 · Planning Commission Apps	\$18,000.00
Fees for subdivision and land development applications.	
361.333 · Zoning Permit	\$6,600.00
Fees charged by the Township to review permits submitted to the Zoning Officer.	
Total 361.000 · SERVICES-GENERAL GOVERNMENT	\$60,500.00
362.000 · SERVICES- PUBLIC SAFETY	
362.400 · Protective Inspection&UCC Fee	\$600.00
State mandated surcharge of \$4.50 for each permit issued under the UCC. The Township serves as a pass through to the state. Payment to the state is reflected under 413.490. Previously coded to 235.000.	
362.411 · Building Permits- Residential	\$60,000.00
Fees charged by the Township for residential building permits including Keycodes fees.	
362.412 · Building Permits- Commercial	\$30,000.00
Fees charged by the Township for commercial building permits including Keycodes fees.	
362.440 · Sewage Permits	\$20,500.00
Fees charged by the Township for issuance of septic and other on-site work.	
362.450 · Cert of Occupancy	\$4,000.00

Fees charged by the Township for certificates of occupancy.		
362.470 · Road Occupancy Permit		\$500.00
Whenever a road is impacted for any purpose, such as putting in utilities, a fee is charged.		
	Total 362.000 · SERVICES- PUBLIC SAFETY	\$115,600.00
364.000 · SANITATION		
364.600 · Host Municipality Fee		\$0.00
Quarterly host fees received by Plainfield Township pursuant to the Host Community Agreement dated April 27, 2005 between Plainfield Township and Grand Central Sanitary Landfill, Inc. \$1.00/ton for 3 months. The Host Community Agreement dated September 3, 2025 increases the total fee received by the Township but is now fully deposited into the Host Retro Agreement Fund.		
364.620 · Trash Certification		\$400.00
Fees charged by the Township for trash certifications pertaining to collections from 2005-2016.		
	Total 364.000 · SANITATION	\$400.00
367.000 · CULTURE & RECREATION		
367.300 · Rental of Parks		\$6,000.00
Fees from rented pavilions and fields at all of the Township's parks.		
	Total 367.000 · CULTURE & RECREATION	\$6,000.00
372.000 · ELECTRIC SYSTEM		
372.440 · Public St & Highway Lighting		\$100.00
Reimbursement received from Waste Management for street lamp electricity in the prior year on Grand Central Road. Revenue received previously was coded directly to the 434 expense line item.		
	Total 372.000 · ELECTRIC SYSTEM	\$100.00
387.000 · PRIVATE SOURCE CONTRIBUTION		
387.200 · Employee Health Contributions		\$27,300.00
Payroll contributions received from employees for participation in the Township health, prescription, dental, and vision insurance programs. Revenue received previously coded directly to the expense line items.		
387.300 · Insurance Cooperatives		\$12,000.00
Surplus distributions from insurance cooperatives.		
	Total 387.000 · PRIVATE SOURCE CONTRIBUTION	\$39,300.00
	TOTAL PROPOSED REVENUES	\$3,783,000.00
PROPOSED EXPENDITURES		
400.000 · BOARD OF SUPERVISORS		
400.105 · Salaries & Wages-Elected		\$12,500.00
The Board of Supervisors are paid \$625 per quarter. Salaries are set by the Second Class Township Code and vary by population.		
400.319 · Stenographer		\$4,000.00
A stenographer is required at all Township Public Hearings.		

400.320 · Communication	\$2,600.00
The Township provides cell phones to the Board of Supervisors for Township business.	
400.340 · Advertising	\$15,000.00
Legal advertisements for Township ordinances, special meetings, meeting changes, public bids, etc. This excludes Zoning Hearing Board and Planning Commission meeting notices. This line item also includes the Plainfield Farmers Fair advertisement.	
400.420 · Subscriptions & Memberships	\$3,400.00
Annual PSATS and Slate Belt Council of Governments dues. PSATS dues will move from 406.420 in 2026.	
400.421 · Government Fees	\$2,600.00
PCOR and Chapter 92A NPDES Permit MS4 annual fees. This expense moved from 400.196 in 2026.	
400.450 · Contracted Services	\$1,000.00
Annual costs associated with codification of ordinances. This expense is being moved from 406.310 in 2026.	
400.460 · Training & Conferences	\$2,500.00
Costs to attend various trainings, seminars, annual state association conventions, and conferences held during the year.	
Total 400.000 · BOARD OF SUPERVISORS	\$43,600.00
401.000 · EXECUTIVE	
401.110 · Salaries & Wages-Appointed	\$126,000.00
Executive pay for Township Manager. This line item was previously listed as 401.120.	
401.112 · Salaries & Wages-Full-Time	\$127,000.00
Pay for full-time administrative staff. This expense is moved from 405.120 in 2026.	
401.180 · Overtime	\$5,000.00
Overtime pay for administrative staff. This expense is moved from 405.180 in 2026.	
401.187 · Health Insurance Opt-Out	\$14,100.00
In lieu of receiving health insurance, the Township provides an opt-out payment to the employee. This line item was previously listed as 401.157. The expense for administrative staff will be moved from 405.157 in 2026.	
401.196 · Health Insurance	\$82,800.00
Employees have the option to participate in the Township health, prescription, dental, and vision insurance plans. This cost is partially offset by contributions made by the employee for participation in the plan. The expense for administrative staff will be moved from 405.196 in 2026.	
401.198 · Disability & Life Insurance	\$3,000.00
The Township provides life insurance, AD&D, short-term and long-term disability for each full-time employee. The expense for administrative staff will be moved from 405.198 in 2026.	
401.320 · Communication	\$1,700.00
The Township provides cell phones to full-time for Township business. The expense for administrative staff will be moved from 405.320 in 2026.	

401.331 · Mileage Reimbursement	\$500.00
Reimburse employees for the use of their own vehicle for Township business at approved IRS rate. The expense for administrative staff will be moved from 405.331 in 2026.	
401.350 · Insurance and Bonding	\$1,000.00
The Employee and Public Official's Bonds are legally required to have a bond protecting the Township. Includes employee bond costs for the Township Manager.	
401.460 · Training & Conferences	\$3,900.00
Costs to attend various trainings, seminars, annual state association conventions, and conferences held during the year. The expense for administrative staff will be moved from 405.460 in 2026.	
Total 401.000 · EXECUTIVE	\$365,000.00
402.000 · FINANCIAL ADMINISTRATION	
402.112 · Salaries & Wages-Full-Time	\$103,000.00
Pay for Finance Director. This line item was previously listed as 402.120.	
402.187 · Health Insurance Opt-Out	\$4,700.00
In lieu of receiving health insurance, the Township provides an opt-out payment to the employee. This line item was previously listed as 402.157.	
402.198 · Disability & Life Insurance	\$1,200.00
The Township provides life insurance, AD&D, short-term and long-term disability for each full-time employee.	
402.311 · Accounting & Auditing Services	\$13,000.00
The annual independent audit as performed by Zelenkofske Axelrod LLC.	
402.317 · Payroll Services	\$3,400.00
The cost to prepare bi-weekly payroll; all tax reports; W-2 forms; and 1099 forms by third-party provider. This expense is being moved from 406.317 in 2026.	
402.320 · Communication	\$600.00
The Township provides cell phones to full-time for Township business.	
402.331 · Mileage Reimbursement	\$100.00
Reimburse employees for the use of their own vehicle for Township business at approved IRS rate.	
402.350 · Insurance and Bonding	\$1,500.00
The Employee and Public Official's Bonds are legally required to have a bond protecting the Township. Includes employee bond costs for the Finance Director/Treasurer.	
402.390 · Bank Services Charges/Fees	\$2,000.00
Monthly fees for remote deposit, new checks, and any other bank or credit card service charges. This line item will move from 406.390 in 2026.	
402.460 · Training & Conferences	\$3,300.00
Costs to attend various trainings, seminars, annual state association conventions, and conferences held during the year.	
Total 402.000 · FINANCIAL ADMINISTRATION	\$132,800.00
403.000 · TAX COLLECTION	

403.105 · Salaries & Wages-Elected	\$15,000.00
The Township Tax Collector is elected and paid by the Township. Current compensation includes \$3.00 per Real Estate tax bill during discount and base periods; 5% on each Real Estate Tax bill during the penalty period; \$250 monthly flat fee; and interim billing fee of \$30 for up to 5 bills and \$4.00 for each bill thereafter.	
403.240 · Other Operating Supplies	\$5,000.00
The expenses paid by the Township include printing of the tax bills, postage, envelopes, tax collection billing software, and other office supplies.	
403.350 · Insurance and Bonding	\$1,200.00
The elected tax collector for the Township is required to be bonded in the amount of \$1,000,000.	
403.460 · Training & Conferences	\$100.00
Training for elected tax collector.	
Total 403.000 · TAX COLLECTION	\$21,300.00
404.000 · SOLICITOR/LEGAL SERVICES	
404.310 · Professional Services	\$51,000.00
Expenses for legal representation at Township meetings, legal opinions, court hearings, etc.	
404.314 · Special Legal Services	\$10,000.00
Costs associated with labor issues and negotiations.	
404.490 · County Recordings	\$200.00
Costs to record documents with Northampton County. This line item will move from 406.490 in 2026.	
Total 404.000 · SOLICITOR/LEGAL SERVICES	\$61,200.00
406.000 · GENERAL GOV ADMINISTRATION	
406.210 · Office Supplies	\$6,000.00
The cost of copy paper, supplies, and other office materials. This includes line items moved from 401.240, 402.240, 405.240, 409.236, and 414.240 in 2026. This expense is being recoded from 406.240 to 406.210 for 2026.	
406.215 · Postage	\$3,500.00
Postage for mailing day to day correspondence and postage machine rental. UPS shipping costs including monthly shipments to Girard Pension Services and Morgan Stanley moved to this line item from 406.326 in 2026.	
406.310 · Professional Services	\$100.00
Costs related to outside professional services. Codification expenses moved to 400.450 in 2026 and line item renamed Professional Services from Codification in 2026.	
406.384 · Rent of Machinery & Equipment	\$7,500.00
Copy machine expenses including monthly rental fee and toner. This expense is being moved from 406.300 in 2026.	
Total 406.000 · GENERAL GOV ADMINISTRATION	\$17,100.00
407.000 · INFORMATION TECHNOLOGY	
407.260 · Small Tools and Minor Equipment	\$2,000.00
IT hardware including computers.	

407.420 · Subscriptions & Memberships	\$12,000.00
Monthly, annual, and one-time software payments including Intuit, Office 365, Google Mail. This includes line items moved from 407.213 and 407.290 in 2026.	
407.452 · Contracted IT/Networking Services	\$35,000.00
Upgrades and repairs to IT network infrastructure as well as monthly server hosting fee. This includes line items moved from 407.280, 407.301, 407.313, and 407.370 in 2026.	
407.453 · Website	\$700.00
Website updates, page additions, and annual maintenance fees.	
Total 407.000 · INFORMATION TECHNOLOGY	\$49,700.00
408.000 · ENGINEERING	
408.310 · Professional Services	\$200,000.00
The expense for Township engineer and other outside engineering consultants.	
408.313 · Engineering & Architect Service	\$60,000.00
Permit engineering expenses. Fees are passed through to the applicants and revenue deposited under 361.320. Previously coded to 130 line item with revenue.	
408.314 · Special Engineering Services	\$10,000.00
Environmental engineering expenses. This line item will be renamed to Special Engineering Services in 2026 and include MS4 annual report, Act 537 Sewage Facilities Plan, and other third party engineer consultant expenses. This includes line item 408.315 in 2026.	
408.454 · Sewage Enforcement Officer	\$40,500.00
Cost of SEO Officer to review SEO permits and cost of inspections. This line item is renumbered from 408.451 to 408.454 in 2026.	
Total 408.000 · ENGINEERING	\$310,500.00
409.000 · GENERAL GOVERNMENT BUILDINGS	
409.226 · Cleaning Supplies	\$800.00
Cleaning supplies including paper towels, hand soap, toilet paper, etc. This includes expenses moved from line item 409.236 in 2026.	
409.230 · Heating Fuel	\$1,500.00
Cost of fuel for heating the Township Administration Building. This does not include the police portion of the expense.	
409.231 · Vehicle Fuel-Gasoline	\$100.00
Gasoline for the Township administration vehicle.	
409.250 · Repair & Maintenance Supplies	\$5,000.00
Repair and maintenance supplies for the municipal complex including fire extinguisher maintenance. Some expenses will move from 409.236 in 2026.	
409.260 · Small Tools & Minor Equipment	\$1,000.00
Small tools and minor equipment for the municipal building including AEDs.	
409.321 · Telephone Monthly Charges	\$4,700.00
Desktop phone service expenses to the Township municipal and public works buildings. This does not include the police portion of the expense. This is moved from 406.320 in 2026.	

409.325 · Internet Fees	\$800.00
Internet service expenses to the Township municipal and public works buildings. This does not include the police portion of the expense. This is moved from 406.320 in 2026.	
409.329 · Alarm System	\$6,000.00
Service costs related to the municipal complex alarm system.	
409.361 · Electricity	\$6,900.00
Cost for electricity for the Township administration building and Farmer's Grove. This does not include the police portion of the expense. Farmer's Grove electricity expense will move to 454.361 in 2026.	
409.364 · Solid Waste	\$1,000.00
Cost for septic maintenance at the municipal complex. Renumbered from 409.364 to 409.365.	
409.366 · Water	\$1,400.00
Cost for water from PA American Water. Drinking water is added to this line item in 2026 from 409.236.	
409.370 · Repairs & Maintenance Services	\$6,000.00
Building repairs and maintenance services including annual AED and HVAC system services.	
409.421 · Government Fees	\$700.00
Annual storage tank fees. Renumbered from 409.720 to 409.421.	
409.441 · Cleaning Services	\$4,400.00
Third-party costs and services to maintain and clean the municipal building. Renumbered from 409.311 to 409.441.	
409.450 · Contracted Services	\$76,500.00
Monthly costs associated with third party shredding service and any other building contracted services including document digitization project in 2026. Shredding expense is being moved from 406.318 in 2026.	
409.451 · Vehicle Repair & Maintenance	\$600.00
Costs related to the repair and maintenance of the Township administration vehicle. Inspection costs moved from 437.374 in 2026. Renumbered from 409.701 to 409.451.	
409.610 · General Construction Contracts	\$100,000.00
Contractor expenses related to municipal complex including municipal building wall painting and floor replacement.	
409.700 · Capital Purchases	\$20,000.00
Municipal complex capital purchases including office furniture.	
Total 409.000 · GENERAL GOVERNMENT BUILDINGS	\$237,400.00
410.000 · POLICE	
410.230 · Heating Fuel	\$4,500.00
Cost of fuel for heating the Slate Belt Regional Police Department in the municipal building. The Township passes this expense onto the police department reflected under 342.230. Previously charged to 135 or 410 line item with revenue.	
410.321 · Telephone Monthly Charges	\$4,700.00

<p>Desktop phone service expenses for the Slate Belt Regional Police Department in the municipal building. The Township passes this expense onto the police department reflected under 342.270. This is moved from 410.329 in 2026. Previously charged to 135 or 410 line item with revenue.</p>	
410.325 · Internet Fees	\$800.00
Internet service expenses for the Slate Belt Regional Police Department in the municipal building. The Township passes this expense onto the police department reflected under 342.270. This is moved from 410.329 in 2026. Previously charged to 135 or 410 line item with revenue.	
410.361 · Electricity	\$16,100.00
Cost of electricity for the Slate Belt Regional Police Department in the municipal building. The Township passes this expense onto the police department reflected under 342.210. Previously charged to 135 or 410 line item with revenue.	
410.366 · Water	\$1,200.00
Cost of water from PA American Water for the Slate Belt Regional Police Department in the municipal building. The Township passes this expense onto the police department reflected under 342.220.	
410.455 · Police Contracted Services	\$1,604,900.00
The Township contracts with Slate Belt Regional Police Department to provide police services. Renumbered from 410.201 to 410.455.	
410.520 · Contributions to Institutions	\$500.00
Donations made to the Slate Belt Regional Police Department. This includes donations for National Night Out.	
Total 410.000 · POLICE \$1,632,700.00	
411.000 · FIRE	
411.250 · Repair & Maintenance Supplies	\$4,700.00
Repair and maintenance supplies for the Plainfield Township Volunteer Fire Company.	
411.350 · Insurance and Bonding	\$37,000.00
The cost of commercial insurance coverage for the Plainfield Township Volunteer Fire Company. The workers' compensation coverage is moved from 411.350 to 411.354 in 2026.	
411.354 · Workers' Compensation	\$16,000.00
The cost of workers' compensation coverage for volunteer firefighters of the Plainfield Township Volunteer Fire Company insured through the State Workers' Insurance Fund (SWIF). This expense is moved from 411.350 in 2026.	
411.370 · Repairs & Maintenance Services	\$10,000.00
Annual testing of Plainfield Township Volunteer Fire Company equipment.	
411.520 · Contributions to Institutions	\$818,500.00
Quarterly and other donations made to the Plainfield Township Volunteer Fire Company by the Township (\$100,000). This line item also includes any grant reimbursements including the P25 radio LSA grant. Renumbered from 411.540	
Donations to 411.520 To Institutions.	
411.521 · Volunteer Firemans Relief Fund	\$52,000.00
Payment of funds received to the Plainfield Township Volunteer Fire Company. Offset by revenue 355.070. Renumbered from 411.530 to 411.521.	

	Total 411.000 · FIRE	\$938,200.00
413.000 · UCC & CODE ENFORCEMENT		
413.310 · Professional Services		\$82,000.00
UCC plan reviews, progress billings, and final billings performed by Keycodes Inspection Agency. This expense moved from 413.370 in 2026.		
413.313 · Engineering & Architect Services		\$6,200.00
Inspections of the Grand Central Landfill on behalf of the Township. This expense moved from 413.120 in 2026.		
413.420 · Subscriptions & Memberships		\$14,200.00
Permitting software. This expense moved from 413.125 in 2026.		
413.421 · Government Fees		\$600.00
Fees for all UCC permits issued under Act 45 of 1999, as amended. Previously coded to 235.000. This expense moved from 413.490 in 2026.		
413.460 · Training & Conferences		\$1,000.00
Building Code Official training.		
Total 413.000 · UCC & CODE ENFORCEMENT		\$104,000.00
414.000 · PLANNING & ZONING		
414.112 · Salaries & Wages-Full-Time		\$85,500.00
Pay for Zoning Officer. This expense is moved from 414.120 in 2026.		
414.116 · Commissions		\$6,600.00
The Zoning Hearing Board and Planning Commission members are compensated \$50 per meeting. This expense moved from 414.110 in 2026.		
414.196 · Health Insurance		\$41,400.00
Employees have the option to participate in the Township health, prescription, dental, and vision insurance plans. This cost is partially offset by contributions made by the employee for participation in the plan.		
414.198 · Disability & Life Insurance		\$1,200.00
The Township provides life insurance, AD&D, short-term and long-term disability for each full-time employee.		
414.215 · Postage		\$300.00
Certificate of mailing and certified mail costs related to Zoning Hearing Board. Also includes special mailings related to Zoning or Planning matters.		
414.240 · Other Operating Supplies		\$500.00
Zoning Officer tools, supplies and office equipment. Future expenses related to small tools and minor equipment will move to 414.260 and office supplies to 406.210 and 414.210.		
414.313 · Engineering & Architect Services		\$10,500.00
Services provided by engineering firm related to Planning Commission and Zoning Officer duties. This expense moved from 414.318 in 2026.		
414.314 · Special Legal Services		\$6,000.00
Legal services to the Zoning Hearing Board. Includes legal costs to the Township related to appeals.		
414.319 · Stenographer		\$3,500.00

A stenographer is required at all Township Public Hearings. Renumbered from 414.317 to 414.319.	
414.320 · Communication	\$600.00
The Township provides cell phones to full-time for Township business.	
414.340 · Advertising	\$5,000.00
The legal advertisements for the public meetings for the Zoning Hearing Board and Planning Commission.	
414.450 · Contracted Services	\$210,000.00
Costs related to the development and update of the Comprehensive Plan and zoning ordinance rewrite. Comp plan expense moved from 414.425 in 2026.	
414.460 · Training & Conferences	\$2,800.00
Costs to attend various trainings, seminars, annual state association conventions, and conferences held during the year.	
Total 414.000 · PLANNING & ZONING	\$373,900.00
415.000 · EMERGENCY MANAGEMENT	
415.110 · Salaries & Wages-Appointed	\$2,500.00
The Emergency Management Coordinator of the Township is compensated \$625 on a quarterly basis.	
415.320 · Communication	\$500.00
The Township provides a cell phone for Township business.	
Total 415.000 · EMERGENCY MANAGEMENT	\$3,000.00
422.000 · ANIMAL CONTROL	
422.458 · Animal Control Services	\$12,600.00
Animal control services provided by the Slate Belt Regional Police Department.	
422.459 · Animal Control- Cats	\$1,100.00
Spay and neutering services for stray cats.	
Total 422.000 · ANIMAL CONTROL	\$13,700.00
430.000 · PUBLIC WORKS	
430.112 · Salaries & Wages-Full-Time	\$460,000.00
Pay for full-time employees. The expense is moved from 430.120 in 2026.	
430.115 · Salaries & Wages-Part-Time	\$33,000.00
Pay for part-time/seasonal employees. The expense is moved from 430.120 in 2026.	
430.180 · Overtime	\$28,000.00
Overtime pay for full-time and part-time public works employees.	
430.188 · Meals	\$500.00
Contractually required meal payments for 12 or more hours of continuous work.	
430.196 · Health Insurance	\$220,900.00
Employees have the option to participate in the Township health, prescription, dental, and vision insurance plans. This cost is partially offset by contributions made by the employee for participation in the plan.	
430.198 · Disability & Life Insurance	\$7,300.00

<p>The Township provides life insurance, AD&D, short-term and long-term disability for each full-time employee.</p>	
430.210 · Office Supplies	\$1,500.00
Cost of office supplies including printer ink, desk calendars, etc.	
430.230 · Heating Fuel	\$6,500.00
Cost of fuel for heating the Public Works building.	
430.231 · Vehicle Fuel- Gasoline	\$3,000.00
Gasoline for the Public Works vehicles. Expense moved from 437.231 in 2026.	
430.232 · Vehicle Fuel- Diesel	\$21,000.00
Diesel fuel for the Public Works vehicles. Expense moved from 437.232 in 2026.	
430.236 · Building Supplies	\$2,000.00
Supplies for public works buildings including drinking water and maintenance supplies. Drinking water moved to 430.366 in 2026.	
430.238 · Uniforms	\$6,500.00
Uniforms rentals, t-shirts, sweatshirts, and boot allowance (\$350/yr/full-time employee). This also includes floor mat and towel rentals through Cintas (moved to 430.450 in 2026).	
430.250 · Repair & Maintenance Supplies	\$5,200.00
Repair and maintenance supplies for the public works building including fire extinguisher maintenance.	
430.260 · Small Tools & Minor Equipment	\$15,000.00
Small tools and minor equipment for public works.	
430.310 · Professional Services	\$300.00
Costs related to the PA One Call System.	
430.320 · Communication	\$3,300.00
The Township provides cell phones to full-time for Township business.	
430.331 · Mileage Reimbursement	\$100.00
Reimburse employees for the use of their own vehicle for Township business at approved IRS rate.	
430.361 · Electricity	\$4,100.00
Cost of electricity for the public works building.	
430.366 · Water	\$1,400.00
Cost for water from PA American Water. Drinking water is added to this line item in 2026 from 430.236.	
430.370 · Repair & Maintenance Services	\$4,100.00
Expenses related to repair or maintenance services.	
430.384 · Rent of Machinery & Equipment	\$3,500.00
Gas, machinery, and equipment rentals.	
430.450 · Contracted Services	\$1,500.00
Contracted services including floor mat and towel rentals.	
430.460 · Training & Conferences	\$6,000.00
Costs to attend various trainings, seminars, annual state association conventions, and conferences held during the year. Includes meal reimbursements.	

430.470 · CDL Drug & Alcohol Testing	\$600.00
Drug and Alcohol CDL tests including initial hire and random testing as well as FMCSA Clearinghouse reports.	
Total 430.000 · PUBLIC WORKS	\$835,300.00
431.000 · CLEANING OF STREETS & GUTTERS	
431.384 · Rent of Machinery & Equipment	\$100.00
Rental of machinery and equipment.	
Total 431.000 · CLEANING OF STREETS & GUTTERS	\$100.00
433.000 · TRAFFIC CONTROL	
433.240 · Other Operating Supplies	\$3,100.00
Supplies involving maintenance and replacement of signs and other traffic control supplies such as cones and barriers.	
433.320 · Communication	\$800.00
License Plate Reader (LPR) SIM card.	
433.370 · Repair & Maintenance Services	\$1,000.00
Expenses related to repair or maintenance of traffic signals.	
Total 433.000 · TRAFFIC CONTROL	\$4,900.00
434.000 · STREET LIGHTING	
434.250 · Repair & Maintenance Supplies	\$100.00
Repair and maintenance supplies for street lights.	
434.361 · Electricity	\$500.00
Electricity for street lights throughout the Township including Grand Central Rd street lighting reimbursed by Waste Management. Only Grand Central Rd street lighting included starting in 2026, remainder of street light electricity in Liquid Fuels.	
434.374 · Machinery & Equipment Repair	\$2,000.00
Repair and maintenance services for street lights.	
Total 434.000 · STREET LIGHTING	\$2,600.00
436.000 · STORM SEWERS & DRAINS	
436.250 · Repair & Maintenance Supplies	\$15,000.00
Pipes, storm drains, inlets and storm sewer related materials. Expense moved from 436.240 in 2026.	
Total 436.000 · STORM SEWERS & DRAINS	\$15,000.00
437.000 · REPAIR OF TOOLS & MACHINERY	
437.250 · Repair & Maintenance Supplies	\$7,500.00
Supplies for repair and maintenance of Public Works equipment including equipment shared with Wind Gap Borough. Expense moved from 437.240 in 2026.	
437.374 · Machinery & Equipment Repair	\$1,000.00
Repair and maintenance services, including vehicle inspections, for machinery and equipment.	
Total 437.000 · REPAIR OF TOOLS & MACHINERY	\$8,500.00
438.000 · MAINT & REPAIR-ROAD & BRIDGE	

438.384 · Rent of Machinery & Equipment	\$500.00
<u>The cost to rent machinery and equipment.</u>	
Total 438.000 · MAINT & REPAIR-ROAD & BRIDGE	\$500.00
448.000 · WATER SYSTEM- HYDRANTS	
448.366 · Water	\$35,000.00
<u>Cost for water from PA American Water.</u>	
Total 448.000 · WATER SYSTEM- HYDRANTS	\$35,000.00
454.00 · PARKS & TRAILS	
454.227 · Sanitation Supplies	\$300.00
<u>Sanitation supplies including trash bags for parks and trails.</u>	
454.250 · Repair & Maintenance Supplies	\$7,500.00
<u>Repair and maintenance supplies for all recreational parks and facilities.</u>	
454.361 · Electricity	\$7,600.00
<u>Electricity for Community Park. Farmer's Grove electricity expense will move to 454.361 from 409.361 in 2026. Renumbered from 454.362 to 454.361.</u>	
454.370 · Repair & Maintenance Services	\$12,500.00
<u>Repair and maintenance services for all recreational parks and facilities including planned repairs of Building 10 at the Farmer's Grove in 2026.</u>	
454.386 · Rent of Portable Toilets	\$16,000.00
<u>The cost to rent portable toilets for all parks and trails.</u>	
Total 454.00 · PARKS & TRAILS	\$43,900.00
456.000 · LIBRARY	
456.540 · Contributions Non-Govt Org	\$10,000.00
<u>Annual donation to Blue Mountain Community Library.</u>	
Total 456.000 · LIBRARY	\$10,000.00
461.000 · CONSERVATION NATURAL RESOURCES	
461.540 · Contributions Non-Govt Org	\$300.00
<u>Annual \$250 donation to Bushkill Stream Conservancy. Expense from 453.540.</u>	
Total 453.000 · SPECTATOR RECREATION	\$300.00
481.000 · EMPLOYER TAXES	
481.100 · Social Security- Employer Pd	\$63,300.00
<u>Township's share of social security (6.20%). Renumbered from 481.192 to 481.100 in 2026.</u>	
481.200 · Medicare-Employer Pd	\$14,800.00
<u>Township's share of Medicare (1.45%). Renumbered from 481.193 to 481.200 in 2026.</u>	
481.300 · UC -Employer Paid	\$7,100.00
<u>Township's cost to the PSATS Unemployment Compensation Group Trust Fund is .90% (2025 rate) of the first \$10,000 per employee per year. Renumbered from 481.194 to 481.300 in 2026.</u>	
Total 481.000 · EMPLOYER TAXES	\$85,200.00
483.000 · PENSION	

483.300 · Defined Benefit Pension	\$62,200.00
The Township maintains a pension plan for each full-time employee. This represents MMO required contribution for the defined benefit pension plan.	
483.301 · Cash Balance Pension	\$41,300.00
The Township maintains a pension plan for each full-time employee. This represents 6% contribution of employees' wages in the cash balance plan. Renumbered from 483.197 to 483.301 in 2026.	
483.310 · Professional Services	\$1,700.00
Costs to prepare annual GASB 67/68 financial statements for the defined benefit pension plan and the GASB 67 financial statement for our cash balance pension plan. Expense moved from 483.400 in 2026.	
Total 483.000 · PENSION	\$105,200.00
484.000 · WORKERS COMPENSATION	
484.195 · Workers Compensation Insurance	\$21,200.00
Statutory coverage providing for compensation and medical coverage for occupational injuries and diseases as outlined by the Workers' Compensation Act of PA. Renumbered from 484.100 to 484.195 in 2026.	
Total 484.000 · WORKERS COMPENSATION	\$21,200.00
486.000 · INSURANCE	
486.100 · Insurance-Liability	\$16,300.00
General liability, equipment breakdown, inland marine, crime, umbrella, and accident insurance policy.	
486.200 · Insurance-Property	\$8,800.00
Commercial property insurance for all Township property.	
486.300 · Insurance-Auto	\$15,500.00
Automobile insurance for all Township vehicles.	
486.400 · Insurance-Public Officials	\$4,300.00
Public official insurance for Township officials.	
486.800 · Insurance-Cyber	\$3,900.00
Commercial cyber liability insurance.	
Total 486.000 · INSURANCE	\$48,800.00
492.000 · INTERFUND TRANSFER	
492.032 · Transfer to Fire Fund	\$25,000.00
Transfer to proposed Fire Apparatus fund.	
492.033 · Transfer to Road Infrastructure	\$1,000,000.00
Transfer to proposed Road Infrastructure capital fund.	
Total 492.000 · INTERFUND TRANSFER	\$1,025,000.00
TOTAL PROPOSED EXPENDITURES	\$6,545,600.00

Liquid Fuels Fund

Highway Aid (Liquid Fuels) Fund – The Highway Aid Fund is statutorily required by the Commonwealth of Pennsylvania State Liquid Fuels Program. Liquid Fuels funding comes from a tax levied upon each gallon of liquid fuels sold in the Commonwealth of Pennsylvania. Plainfield Township generally exclusively uses its Liquid Fuels in order to maintain, repair, resurface and reconstruct the 52.15 miles of local roads within the Township. *The 2026 Liquid Fuels allocation for Plainfield Township is forecasted to be \$268,840.92.*

Highway Aid Fund	Amount (\$)
Forecasted Beginning Balance for 2026	\$791,929.54
Proposed Revenues for 2026	\$304,800.00
Proposed Expenditures for 2026	\$859,400.00
Unappropriated Balance at Conclusion of 2026 Fiscal Year (Projected)	\$237,329.54

PROPOSED REVENUES	
341.000 · INTEREST EARNINGS	
341.010 · Interest Income	\$36,000.00
The interest estimated to be earned on the Liquid Fuels Fund. Moved from 341.000 to 341.010 in 2026.	
Total 341.000 · INTEREST EARNINGS	\$36,000.00
355.000 · STATE ENTITLEMENTS	
355.020 · State Liquid Fuels Tax	\$268,800.00
Funds received from the Commonwealth to support construction and maintenance of Township roads.	
Total 355.000 · STATE ENTITLEMENTS	\$268,800.00
TOTAL PROPOSED REVENUES	\$304,800.00
PROPOSED EXPENDITURES	
430.000 · PUBLIC WORKS	
430.251 · Vehicle Parts	\$3,000.00
Repair and maintenance supplies for the public works vehicles.	
Total 430.000 · PUBLIC WORKS	\$3,000.00
431.000 · CLEANING OF STREETS & GUTTERS	
431.384 · Machine Rentals	\$14,000.00
Rental of machinery and equipment.	
Total 431.000 · CLEANING OF STREETS & GUTTERS	\$14,000.00
432.000 · WINTER MAINTENANCE-SNOW REMOVAL	
432.245 · Public Works-Highway Supplies	\$50,000.00

Salt and anti-skid material for use in snow removal.		
Total 432.000 · WINTER MAINTENANCE-SNOW REMOVAL		\$50,000.00
433.000 · TRAFFIC CONTROL		
433.245 · Public Works-Highway Supplies		\$3,000.00
Supplies involving maintenance and replacement of signs.		
433.361 · Electricity		\$1,300.00
Electricity for traffic signals at SR 512/Jacobsburg and SR 512/Sullivan.		
Total 433.000 · TRAFFIC CONTROL		\$4,300.00
434.000 · STREET LIGHTING		
434.361 · Electricity		\$54,800.00
Electricity for streetlights throughout the Township excluding Grand Central Rd.		
Total 434.000 · STREET LIGHTING		\$54,800.00
436.000 · STORM SEWERS & DRAINS		
436.250 · Repair & Maintenance Supplies		\$15,000.00
Pipes, storm drains, inlets and storm sewer related materials. Expense moved from 436.240 in 2026.		
Total 436.000 · STORM SEWERS & DRAINS		\$15,000.00
437.000 · REPAIR OF TOOLS & MACHINERY		
437.250 · Repair & Maintenance Supplies		\$30,000.00
Supplies for repair and maintenance of Public Works equipment.		
437.374 · Machinery & Equipment Repair		\$25,000.00
Repair and maintenance services for machinery and equipment.		
Total 437.000 · REPAIR OF TOOLS & MACHINERY		\$55,000.00
438.000 · MAINT & REPAIR-ROAD & BRIDGE		
438.245 · Public Works-Highway Supplies		\$100,000.00
The cost of black top, cold patch, stone and crack sealing. This expense moved from 438.240 in 2026.		
438.372 · Improvements		\$25,000.00
Repair and maintenance services for roadways including the cost to stripe lines on Township roadways.		
Total 438.000 · MAINT & REPAIR-ROAD & BRIDGE		\$125,000.00
439.000 · HIGHWAY CONSTRUCTION		
439.610 · General Construction Contracts		\$538,300.00
Contracted repair and replacement projects of existing Township roadways.		
Total 439.000 · HIGHWAY CONSTRUCTION		\$538,300.00
TOTAL PROPOSED EXPENDITURES		\$859,400.00

Host Retro Agreement Fund

Host Retro Agreement Fund (Authorized by Ordinance #252) – Fees received by Plainfield Township pursuant to the Amended and Restated Host Community Agreement dated September 3, 2025 between Plainfield Township and Grand Central Sanitary Landfill, Inc. from the operation of the landfill facility include the following:

- Existing Act 101 Host Municipality Fee: \$2.65 per ton
- Township Business Privilege Tax: \$0.45 per ton
- Additional Act 101 Host Municipality Fee: \$1.50 per ton
- Current Total Base Rate: \$4.60 per ton

The agreement guarantees minimum annual payments of \$2,200,000 commencing in calendar year 2025 until the Eastern Expansion becomes operational. Fees are paid monthly in arrears based on waste tonnages reported to PA DEP. The forecasted 2026 Host Community Agreement Fund revenue is approximately \$2,272,100.

Since 2008, the Township has received **\$28,101,217** in total revenue from the Grand Central Sanitary Landfill. This remains the Township's primary funding source for capital expenditures and is used as matching grant funds to offset total costs of capital projects whenever feasible. Host Agreement revenues support general municipal operations including road maintenance, public safety, parks and recreation, and capital improvements.

Of the above fees, the Township Business Privilege Tax revenue at the rate of **\$0.45** per ton is deposited directly into the Plainfield Township Municipal Trust Fund and is not currently able to be utilized for operating and/or capital expenses of the Township, pursuant to the terms of an "Irrevocable Trust Agreement for Charitable Purposes" dated March 13, 1997. All Act 101 Host Municipality Fees (**currently \$4.15 per ton**) are deposited into the Host Community Agreement Fund and are available for operating and capital expenses as determined by the Board of Supervisors.

New Service (Starting July 1, 2026): Free residential trash and recycling collection provided by Grand Central Hauling at no cost to the Township or residents, including weekly trash pickup, bi-weekly recycling, weekly bulk item collection, and 96-gallon wheeled toters provided to all households. Estimated taxpayer savings: \$200,000-\$300,000 annually (half-year 2026 impact: ~\$100,000-\$150,000).

Host Retro Agreement Fund	Amount (\$)
Forecasted Beginning Balance for 2026	\$6,969,498.17
Proposed Revenues for 2026	\$2,584,100.00
Proposed Expenditures for 2026	
Unappropriated Balance at Conclusion of 2026 Fiscal Year (Projected)	\$9,553,598.17

PROPOSED REVENUES		
341.000 · INTEREST EARNINGS		
341.010 · Interest Income		\$312,000.00
The interest estimated to be earned on the Host Retro Agreement Fund. Renumbered from 341.100 to 341.010 in 2026.		
	Total 341.000 · INTEREST EARNINGS	\$312,000.00
364.000 · SANITATION		
364.600 · Host Municipality Fee		\$2,272,100.00
<p>Monthly host fees received by Plainfield Township pursuant to the Host Community Agreement dated April 27, 2005 between Plainfield Township and Grand Central Sanitary Landfill, Inc. of \$1.65/ton monthly. The Host Community Agreement dated September 3, 2025 increases the total fee received by the Township to \$4.15/ton with the full amount deposited into the Host Retro Agreement Fund. The agreement includes future fee increases based on expansion approvals as well as fee increases of 7% every five years after the expansion begins. This new agreement also includes a floor for total per tonnage revenue received with the difference deposited into the Host Retro Agreement Fund. 2026 anticipates 1,500 tons/day.</p>		
	Total 364.000 · SANITATION	\$2,272,100.00
	TOTAL PROPOSED REVENUES	\$2,584,100.00

The total amount of the Quarterly and Monthly Host Municipality Fees received by the Township are summarized below for the 2008 to 2024 fiscal years:

Fiscal Year	Gen Fund Quarterly	Host Retro Monthly	Morgan Stanley Monthly	Total (\$)
2008	\$223,783.45	\$247,285.96	\$91,515.00	\$562,584.41
2009	\$320,745.85	\$617,685.31	\$168,768.00	\$1,107,199.16
2010	\$278,896.66	\$395,484.18	\$110,466.00	\$784,846.84
2011	\$302,832.77	\$485,548.02	\$146,891.00	\$935,271.79
2012	\$362,466.53	\$662,542.94	\$191,824.00	\$1,216,833.47
2013	\$462,188.25	\$709,458.50	\$182,429.00	\$1,354,075.75
2014	\$403,347.50	\$727,272.49	\$207,410.00	\$1,338,029.99
2015	\$639,511.51	\$1,007,600.30	\$309,890.00	\$1,957,001.81
2016	\$679,361.34	\$1,121,566.42	\$301,273.00	\$2,102,200.76
2017	\$647,626.51	\$1,089,169.09	\$294,370.00	\$2,031,165.60
2018	\$641,774.04	\$1,065,890.56	\$291,714.00	\$1,999,378.60
2019	\$631,140.04	\$1,051,899.02	\$286,882.00	\$1,969,921.06
2020	\$643,973.00	\$1,073,287.00	\$292,855.00	\$2,010,115.00
2021	\$710,520.00	\$1,186,199.00	\$322,963.00	\$2,219,682.00
2022	\$695,000.00	\$1,158,329.00	\$315,908.00	\$2,169,237.00
2023	\$700,198.00	\$1,166,973.00	\$318,265.00	\$2,185,436.00
2024	\$693,756.46	\$1,150,663.88	\$313,817.42	\$2,158,237.76

Capital Reserve Agreement Fund

Capital Reserve Fund (Ordinance #'s 237, 238 and 344) – The Capital Reserve Fund is used to account for major capital expenditures for the Township. The expenditures are expenses that typically result in the acquisition of a permanent asset (i.e. buildings, community facilities or equipment); however, local ordinances do also provide for the Capital Reserve Fund to be used for operating expenditures, as required.

Capital Reserve Fund	Amount (\$)
Forecasted Beginning Balance for 2026	\$1,723,975.09
Proposed Revenues for 2026	\$68,000.00
Proposed Expenditures for 2026	\$492,200.00
Unappropriated Balance at Conclusion of 2026 Fiscal Year (Projected)	\$1,299,775.09

PROPOSED REVENUES	
341.000 · INTEREST EARNINGS	
341.010 · Interest Income	\$68,000.00
The interest estimated on the Capital Reserve checking account.	
Total 341.000 · INTEREST EARNINGS	\$68,000.00
TOTAL PROPOSED REVENUES	\$68,000.00
PROPOSED EXPENDITURES	
406.000 · GENERAL GOV ADMINISTRATION	
406.390 · Bank Fees/Service Charges	\$100.00
Bank service and check fees.	
Total 406.000 · GENERAL GOV ADMINISTRATION	\$100.00
408.000 · ENGINEERING	
408.310 · Professional Services	\$50,700.00
The expense for Township engineer and other outside engineering consultants.	
Total 408.000 · ENGINEERING	\$50,700.00
409.000 · GENERAL GOVERNMENT BUILDINGS	
409.372 · Improvements	\$20,000.00
Repair and maintenance services for Township facilities. 2026 includes replacement of fuel pumps.	
Total 409.000 · GENERAL GOVERNMENT BUILDINGS	\$20,000.00
430.000 · PUBLIC WORKS	
430.740 · Machinery	\$245,600.00
Machinery capital purchases.	
Total 430.000 · PUBLIC WORKS	\$245,600.00

438.000 · MAINT & REPAIR-ROAD & BRIDGE		
438.610 · General Construction Contracts		\$175,800.00
Contracted repair and replacement projects of existing Township bridges and culverts.		
Total 438.000 · MAINT & REPAIR-ROAD & BRIDGE	\$175,800.00	
TOTAL PROPOSED EXPENDITURES		\$492,200.00

Recreation Fund

Recreation Fund (Authorized by the SALDO) – The Recreation Fund accounts for all recreation/parks improvements and revenues received pursuant to recreation user fees as per the Subdivision and Land Development Ordinance (SALDO) of the Township, grants and interfund operating transfers approved by the Board of Supervisors.

Recreation Fund	Amount (\$)
Forecasted Beginning Balance for 2026	\$1,190,664.94
Proposed Revenues for 2026	\$47,000.00
Proposed Expenditures for 2026	\$130,000.00
Unappropriated Balance at Conclusion of 2026 Fiscal Year (Projected)	\$1,107,664.94

PROPOSED REVENUES	
341.000 · INTEREST EARNINGS	
341.010 · Interest Income	\$47,000.00
The interest estimated to be earned on the Recreation Fund.	
Total 341.000 · INTEREST EARNINGS	\$47,000.00
TOTAL PROPOSED REVENUES	\$47,000.00
PROPOSED EXPENDITURES	
408.000 · ENGINEERING	
408.310 · Professional Services	\$10,000.00
The expense for Township engineer and other outside engineering consultants.	
Includes Recreation master site plan in 2026.	
Total 408.000 · ENGINEERING	\$10,000.00
454.000 · PARKS & TRAILS	
454.370 · Repair & Maintenance Services	\$20,000.00
Repair and maintenance services for all recreational parks and facilities.	
454.720 · Improvements	\$100,000.00
Capital improvements at recreational parks and trails.	
Total 454.000 · PARKS & TRAILS	\$120,000.00
TOTAL PROPOSED EXPENDITURES	\$130,000.00

Environmental Fund

Environmental Fund (Ordinance #241)— The Environmental Fund was originally established by the Board of Supervisors pursuant to a five-year financial plan adopted on June 29, 1989. The fund was established for the protection and preservation of the Plainfield Township environment for purposes that include the preservation and improvement of air quality, ground water quality, and tributaries. The intent of the fund is also to have necessary capital to respond to environmental needs, crisis and catastrophes that may arise within Plainfield Township. Examples include environmental studies and environmental audits. In recent years, this account has helped to fund environmental studies pursuant to the Little Bushkill Creek Watershed Management Plan.

Environmental Fund	Amount (\$)
Forecasted Beginning Balance for 2026	\$929,847.89
Proposed Revenues for 2026	\$37,000.00
Proposed Expenditures for 2026	\$173,000.00
Unappropriated Balance at Conclusion of 2026 Fiscal Year (Projected)	\$793,847.89

PROPOSED REVENUES	
341.000 · INTEREST EARNINGS	
341.010 · Interest Income	\$37,000.00
The interest estimated to be earned on the Environmental Fund. Renumbered from 341.100 to 341.010 in 2026.	
Total 341.000 · INTEREST EARNINGS	\$37,000.00
TOTAL PROPOSED REVENUES	\$37,000.00
PROPOSED EXPENDITURES	
404.000 · SOLICITOR/LEGAL SERVICES	
404.312 · Legal Services- Litigation	\$60,000.00
Legal services for environmental matters in the Township including Hower Farm.	
Total 404.000 · SOLICITOR/LEGAL SERVICES	\$60,000.00
407.000 · INFORMATION TECHNOLOGY	
407.310 · Professional Services	\$8,000.00
IT services related to environmental matters including cloud storage for documents related to Hower Farm.	
Total 407.000 · INFORMATION TECHNOLOGY	\$8,000.00
408.000 · ENGINEERING	
408.314 · Environmental- Engineering Serv	\$100,000.00
Environmental engineering expenses including those related to Hower Farm.	
Total 408.000 · ENGINEERING	\$100,000.00

461.000 · CONSERVATION NATURAL RESOURCES	
461.310 · Environmental Consulting Servic	\$5,000.00
Environmental consulting services related to Hower Farm.	
Total 461.000 · CONSERVATION NATURAL RESOURCES	\$5,000.00
TOTAL PROPOSED EXPENDITURES	\$173,000.00

Open Space Fund

Open Space Fund (Ordinance #'s 304 and 321) – The Open Space Fund is a restricted fund pursuant to the Commonwealth's Open Space Acquisition and Preservation Law, as amended. The Township levies an Earned Income Tax at the rate of .25% to be used for financing the acquisition of open space; for the purpose of acquiring agricultural conservation easements; and for the purpose of acquiring property settlement rights. The Earned Income Tax funds collected are deposited into this fund. The Township is a member of the Northampton County Partnership Program and regularly contributes matching funds to Northampton County in order to acquire the development rights for agricultural properties situated in the Township.

Open Space Fund	Amount (\$)
Forecasted Beginning Balance for 2026	\$7,513,428.01
Proposed Revenues for 2026	\$902,000.00
Proposed Expenditures for 2026	\$936,000.00
Unappropriated Balance at Conclusion of 2026 Fiscal Year (Projected)	\$7,479,428.01

PROPOSED REVENUES	
310.000 · LOCAL TAX ENABLING ACT	
310.200 · Earned Income Tax	\$560,000.00
An earned income tax of .25% is collected from any township resident non-retirement income for the acquisition of open space, acquiring of agricultural conservation easements, and the purpose of acquiring property settlement rights. Collection is governed by the Northampton Tax Collection Committee (TCC). This tax is collected by Keystone Collections Group and remitted electronically to the Township. Keystone Collection Group commission is deducted from collections prior to remittance.	
Total 310.000 · LOCAL TAX ENABLING ACT	\$560,000.00
341.000 · INTEREST EARNINGS	
341.010 · Interest Income	\$342,000.00
The interest estimated to be earned on the Open Space Fund.	
Total 341.000 · INTEREST EARNINGS	\$342,000.00
TOTAL PROPOSED REVENUES	\$902,000.00

PROPOSED EXPENDITURES	
408.000 · ENGINEERING	
408.310 · Professional Services	\$30,000.00
The expense for Township engineer and other outside engineering consultants. Includes engineering expenses related to Bangor Road Trailhead parking lot in 2026.	
Total 408.000 · ENGINEERING	\$30,000.00

461.000 · CONSERVATION NATURAL RESOURCES	
461.310 · Professional Services	\$6,000.00
Appraisal and other outside professional services.	
461.710 · Land	\$900,000.00
Land and easement acquisitions. Renamed in 2026.	
Total 461.000 · CONSERVATION NATURAL RESOURCES	\$906,000.00
TOTAL PROPOSED EXPENDITURES	\$936,000.00

Estates at Colony Park

Estates at Colony Park	Amount (\$)
Forecasted Beginning Balance for 2026	\$427,055.62
Proposed Revenues for 2026	\$10,000.00
Proposed Expenditures for 2026	\$437,000.00
Unappropriated Balance at Conclusion of 2026 Fiscal Year (Projected)	\$55.62

PROPOSED REVENUES		
341.000 · INTEREST EARNINGS		
341.010 · Interest Income		\$10,000.00
The interest estimated to be earned on the Estate of Colony Park account. Renumbered from 341.100 to 341.010 in 2026.		
Total 341.000 · INTEREST EARNINGS		\$10,000.00
TOTAL PROPOSED REVENUES		\$10,000.00
PROPOSED EXPENDITURES		
408.000 · ENGINEERING		
408.310 · Professional Services		\$56,600.00
The expense for Township engineer and other outside engineering consultants.		
Total 408.000 · ENGINEERING		\$56,600.00
436.000 · STORM SEWERS & DRAINS		
436.610 · General Construction Contracts		\$257,100.00
Contracted repair and replacement stormwater projects of the Estate at Colony Park.		
Total 436.000 · STORM SEWERS & DRAINS		\$257,100.00
439.000 · HIGHWAY CONSTRUCTION		
439.245 · Public Works-Highway Supplies		\$121,300.00
The cost of black top, stone, risers, etc in construction of Estate at Colony Park roadways.		
439.310 · Professional Services		\$2,000.00
Outside professional services such as blacktop hauling.		
Total 439.000 · HIGHWAY CONSTRUCTION		\$123,300.00
TOTAL PROPOSED EXPENDITURES		\$437,000.00

Proposed Fire Apparatus Fund

Proposed Fire Apparatus Fund	Amount (\$)
Forecasted Beginning Balance for 2026	\$0.00
Proposed Revenues for 2026	\$26,000.00
Proposed Expenditures for 2026	\$0.00
Unappropriated Balance at Conclusion of 2026 Fiscal Year (Projected)	\$26,000.00

PROPOSED REVENUES	
341.000 · INTEREST EARNINGS	
341.010 · Interest Income	\$1,000.00
The interest estimated to be earned on the proposed Fire Apparatus Fund.	
Total 341.000 · INTEREST EARNINGS	\$1,000.00
392.000 · INTERFUND TRANSFERS	
392.001 · Transfer from General Fund	\$25,000.00
Funds transferred from the General Fund.	
Total 392.000 · INTERFUND TRANSFERS	\$25,000.00
TOTAL PROPOSED REVENUES	
\$26,000.00	

Proposed Road Infrastructure Capital Fund

Proposed Road Infrastructure Capital Fund	Amount (\$)
Forecasted Beginning Balance for 2026	\$0.00
Proposed Revenues for 2026	\$1,053,000.00
Proposed Expenditures for 2026	\$0.00
Unappropriated Balance at Conclusion of 2026 Fiscal Year (Projected)	\$1,053,000.00

PROPOSED REVENUES	
341.000 · INTEREST EARNINGS	
341.010 · Interest Income	\$53,000.00
The interest estimated to be earned on the proposed Road Infrastructure Capital Fund.	
Total 341.000 · INTEREST EARNINGS	\$53,000.00
392.000 · INTERFUND TRANSFERS	
392.001 · Transfer from General Fund	\$1,000,000.00
Funds transferred from the General Fund.	
Total 392.000 · INTERFUND TRANSFERS	\$1,000,000.00
TOTAL PROPOSED REVENUES	\$1,053,000.00

Non-Uniform Pension Plan Summary

The Commonwealth of Pennsylvania mandated Minimum Municipal Obligation (MMO) for 2026 was certified to the Board of Supervisors and approved in September 2025 as a combined total of **\$94,639** (\$62,136 for the defined benefit pension plan and \$32,503 for the defined contribution pension plan).

The amount of Commonwealth of Pennsylvania State Aid forecasted to be received by the Township during 2026 is **\$52,000**.

The Collective Bargaining Agreement (CBA) between the Teamster Local Union #773 of Allentown, Pennsylvania and Plainfield Township requires an increased Non-Uniform Pension Plan contribution from all full-time employees that are eligible participants in the Defined Contribution Pension Plan; the employee contribution remains at 4.0% for the 2026 fiscal year.

No additional allocations from the General Fund above and beyond the budgeted MMO amounts are recommended for the 2026 fiscal year.

Please note that the Slate Belt Regional Police Department Police Pension Plan MMO is paid directly by SBRPD funds, and the relative costs are factored into the budget of that separate organization.

Health Insurance Summary

Plainfield Township is a member of the Pennsylvania Municipal Health Insurance Cooperative (PHMIC) and provides health insurance (medical, dental and vision) coverage for all eligible full-time regular employees and their dependents. For the 2026 fiscal year, the following rates are in effect:

- The 2026 annual cost for an individual medical insurance plan is **\$13,808.52**. The 2026 annual cost for a family medical insurance plan is **\$41,414.88**.
- All full-time Plainfield Township Road Department employees who receive medical insurance contribute 6.0% towards the cost of the insurance premiums for the 2026 fiscal year, as per the terms of the current Collective Bargaining Agreement between Plainfield Township and the Teamsters Local Union 773 of Allentown, PA.
- All full-time Plainfield Township Administrative employees who receive medical insurance contribute 10% of the annual health insurance premium cost.

Slate Belt Regional Police Department Budget (Proposed)

The Plainfield Township Police Service Fee for 2026 as forwarded to the Board of Supervisors by the Slate Belt Regional Police Commission is a total of **\$1,604,807.11**, which is an increase of \$194,882.52 from the amount paid by Plainfield Township in 2025.

The total budget amount of the Slate Belt Regional Police Department Budget for 2026 is \$4,231,131.36 when factoring in all municipal contributions, the revenue derived from the Pen Argyl Area School District for the School Resource Officer program, grants, and other miscellaneous revenues.

The municipal contributions total \$3,158,000.85, with Plainfield Township contributing \$1,604,807.11, Pen Argyl Borough contributing \$787,247.39, and Wind Gap Borough contributing \$765,946.35 for police services only. It is important to note that the Township will also allocate funds for Animal Control Officer services to assist Slate Belt Regional Police Department in the amount of \$25,600 for 2026.

The percentage breakdown of the formula cost allocation of the municipalities is provided as follows:

Total Municipal Costs- Police Services	Percent of Budget
Plainfield Township	0.5133904951
Pen Argyl Borough	0.2628083598
Wind Gap Borough	0.2238011451
	1.0000000000

The Charter Agreement of the Slate Belt Regional Police Department requires the proposed Budget of the Regional Police Department to be approved no later than November 1st of the preceding fiscal year.

The Slate Belt Regional Police Budget as currently proposed for 2026 utilizes the below cost allocation formula, identified as follows:

35% Assessed Value	30% Population	30% Weighted Incidents	5% Road Mileage

**Please note that the definition of "Incident" within the Charter Agreement for the 2021 fiscal year will be modified as follows:*

Article V (entitled Cost Assessment) Section (B)(2)(c)(1) (entitled Definitions):

(1) Definition. The term "incident", as used in the formula, shall mean a matter or service that results in at least two (2) of the following:

- a. a police response;*
- b. a written report; or*
- c. the assignment of a case number;*

The Chief shall have the responsibility to track and tally incidents occurring in each Municipality and shall report the number of incidents on a monthly, quarterly, and yearly basis. The incident numbers shall be weighted and shall utilize the nationally accepted International Association of Chiefs of Police weighted calls for service scale, as amended.

Conclusion

The 2026 Proposed Plainfield Township Budget was developed with the intention of the document serving as an overall policy implementing tool that guides the decision-making factors of the Board of Supervisors and impacts the quality of life of Plainfield Township citizens and entire community. The 2026 Proposed Plainfield Township Budget is primarily outcome-based, with the highest priority given to infrastructure projects that are required due to state or federal statutes or based on the normal and long-term operation and maintenance of Township roadways, bridges, culverts, and the Township-wide stormwater system.

I am truly looking forward to continuing to serve the community of Plainfield Township in 2026 in order to continue to assist with carrying out the goals, visions, and policies of the Township.

Sincerely,



Paige Stefanelli
Township Manager
Plainfield Township

