

**DISTRIBUTED OVERHEAD
& FRINGE BENEFITS**

GENERAL FUND
TOWNSHIP WIDE



	2008 Budget	2008 Estimate	2009 Budget
Personal Services	\$ 2,590,645	\$ 2,429,467	\$ 2,865,904
Less: Dist. Operating Costs	(2,580,645)	(2,424,467)	(2,855,904)
Total Personal Services	\$ 10,000	\$ 5,000	\$ 10,000

DISTRIBUTED OVERHEAD & FRINGE BENEFITS OVERVIEW

This account represents the Township's total cost for Social Security, Group Life Insurance, Medical Insurance, Workmen's Compensation Insurance, Longterm Disability Insurance, Unemployment Compensation, and Retirement Fund Contributions for full time employees. All fringe benefit costs are allocated to specific departments or funds, except for Unemployment Compensation. Please refer to the schedule on the following page for a breakdown of the allocation.

DEPARTMENT EXPENDITURES

Distributed Overhead & Fringe Benefits 01-90-902-500???-000	2008 Budget	2008 Estimate	2009 Budget
Personal Services			
160 Social Security Expense	\$ 527,426	\$ 495,954	\$ 600,186
162 Group Life Insurance	42,270	40,910	52,058
163 Medical Insurance	1,246,465	1,140,682	1,354,595
164 Workmen's Compensation	219,589	227,716	276,634
165 Unemployment Compensation	10,000	5,000	10,000
166 Pension Costs	521,508	494,229	537,746
167 Longterm Disability Insurance	23,387	24,976	34,685
199 Less: Dist. Operating Costs	(2,580,645)	(2,424,467)	(2,855,904)
Total Personal Services	\$ 10,000	\$ 5,000	\$ 10,000

BUDGETARY COMMENT

In 2009, the total overhead Fringe Benefit expense is estimated at \$2,865,904, which is an increase of \$275,259 from 2008. This is due to increased costs for benefits and the addition of personnel for the Community Recreation Center.

**DISTRIBUTED OVERHEAD
& FRINGE BENEFITS**

**GENERAL FUND
TOWNSHIP WIDE**



FRINGE BENEFIT DISTRIBUTION

Fund - Acct. No.	Program	Social Security	Life Insurance	Medical Insurance	Workmen's Comp.	Pension Costs	LTD Insurance
01-101	Commissioners	\$ 643	\$ -	\$ -	\$ -	\$ -	\$ -
01-102	Administration	30,266	4,110	86,604	1,994	31,715	2,375
01-103	Finance Office	9,831	1,373	25,298	648	10,730	821
01-104	Tax Collection	2,417	342	5,286	160	2,948	202
01-106	Information Technology	14,273	2,031	50,939	942	13,855	1,215
01-107	Cable Television Svcs	3,091	440	13,787	204	3,000	414
01-201	Police	220,204	19,202	498,477	145,619	241,009	11,966
01-202	VFD	-	-	-	27,631	-	-
01-301	Comm. Development	28,795	3,499	96,916	2,139	27,380	2,384
01-501	Recreation - Admin	3,751	510	11,152	242	3,304	308
01-502-530	Recreation Programs	7,314	-	-	-	-	-
01-601	Library	37,690	1,441	64,726	1,494	11,384	1,311
01-499	Public Works	118,332	10,741	283,532	83,453	139,537	7,693
01-904	Post Employment Benefits	-	290	20,000	-	-	-
14-601	Library RAD Fund	11,719	1,099	46,362	964	6,140	883
50-425	Sanitary Sewer	14,128	1,510	23,324	3,400	11,615	871
52-102	RAD Park Fund	10,750	744	2,059	472	5,043	452
53-501	CRC Fund	86,982	4,726	126,133	7,272	30,086	3,790
Total Benefits		\$ 600,186	\$ 52,058	\$ 1,354,595	\$ 276,634	\$ 537,746	\$ 34,685

Fringe benefit costs for Administration, Finance, Information Technology, Police, Community Development, Public Works, Recreation Administration and Library Administration are based on actual costs per employee. Fringe benefit expenses for all other Public Works programs also include wages for vacation and sick days, craft wages and uniform rental costs. Social Security contributions are the only costs allocated to the recreation programs.

PENSION PLANS

Act 205, the Commonwealth of Pennsylvania's Municipal Pension Law, mandates that information regarding the Township's minimum pension obligations be included in the budget. The anticipated pension expenses are partially offset by the State Pension Grant (included in "General Fund Revenue-Other Non-Tax Revenue") as shown below:

	General Employee Pension	Police Pension	Management Pension	Total
2009 Minimum Municipal Obligation	\$ 128,406	\$ 224,544	\$ 188,779	\$ 541,729
State Pension Grant	(89,353)	(185,324)	(185,324)	(460,000)
Difference - Net Cost to Township	\$ 39,053	\$ 39,220	\$ 3,455	\$ 81,729