



**TELFORD BOROUGH COUNCIL  
REGULAR MEETING AGENDA**

**August 14, 2023  
7:30 PM**

**I. CALL TO ORDER**

**II. INVOCATION (COUNCIL MEMBER KRATZ) AND PLEDGE OF ALLEGIANCE**

**III. ROLL CALL**

- ☐ **MAYOR JERRY GURETSE**
- ☐ **COUNCIL PRESIDENT WILLIAM ASHLEY**
- ☐ **COUNCIL VICE PRESIDENT EMILINE WEISS**
- ☐ **COUNCIL MEMBER CAROLYN CROUTHAMEL**
- ☐ **COUNCIL MEMBER ROBERT JACOBUS**
- ☐ **COUNCIL MEMBER ERIC KRATZ**
- ☐ **COUNCIL MEMBER SPENCER KULHANJIAN**
- ☐ **COUNCIL MEMBER JOHN TAYLOR**

***Council President- Inquire if any attendee will be audio or video recording and/or live streaming the meeting.***

**IV. CITIZENS' COMMENTS- AGENDA ITEMS ONLY**

***Attention: Borough Council Meetings may be audio or video recorded and/or live streamed.***

*Please state your name and address for the record. Public comment on agenda items shall not exceed three (3) minutes per Telford Borough resident per agenda item. Council President shall have the discretion to permit a resident to continue commenting for an additional period not to exceed two (2) minutes.*

## **V. MINUTES OF PREVIOUS MEETING(S)**

- *July 10, 2023- motion to enter into the record.*

## **VI. TREASURERS REPORT- Blaine Bergey**

- *Presentation of 2022 Audited Financials – Greg Ede, Styer & Associates*

## **VII. MAYOR’S REPORT- Jerry Guretse**

## **VIII. POLICE DEPARTMENT REPORT- Chief Randall Floyd**

## **IX. FIRE DEPARTMENT REPORT**

## **X. EMS REPORT**

## **XI. LIBRARY REPORT**

## **XII. BOROUGH STAFF REPORTS**

### **A. Public Works Department- Gary Yoder**

### **B. Manager’s Report- Kyle Detweiler**

#### **a. Borough’s Response – Stormwater Issues**

## **XIII. PROFESSIONAL CONSULTANTS’ REPORTS**

### **A. Solicitor’s Report- James Jacquette, Timoney Knox LLP**

#### **a. Finalize Agreement of Sale – Trinity Lutheran**

#### **b. Motion – Conditional Approval – PPL/LED Streetlight Agreement**

##### **i. Resolution No. 2023-03 – PPL Street Lighting Service**

#### **c. Item For Discussion – Code of Ordinances, Chapter 15, Section 402**

##### **i. Motion to Advertise Ordinance Amendment**

**B. Engineer's Report- CKS Engineers**

**a. Authorization to Bid – Franklin Alley Swale Project**

**XIV. COUNCIL COMMITTEE REPORTS:**

**A. Finance and Administrative Committee- Emiline Weiss**

- 1. Motion to approve bills from July 2023 in the amount of \$255,334.88*

**B. Planning and Zoning Committee- Carolyn Crouthamel**

**C. Environmental Committee- Spencer Kulhanjian**

**D. Public Works/Buildings & Plant Committee- Robert Jacobus**

**E. Public Safety Committee- William Ashley**

- a. Wastewater Treatment Plant Tour – Notes**
- b. New Fire Siren Placement Meeting – Notes**
- c. Constituent Comments**

**F. Development & Culture Committee- John Taylor**

**XV. OTHER BUSINESS**

**XVI. CITIZENS' COMMENTS**

*Attention: Borough Council Meetings may be audio or video recorded and/or live streamed.*

*Please state your name and address for the record. Public comment on non- agenda items shall not exceed three (3) minutes per Telford Borough resident. Council President shall have the discretion to permit a resident to continue commenting for an additional period not to exceed two (2) minutes.*

**XVII. EXECUTIVE SESSION**

**XVIII. ADJOURNMENT**





**TELFORD BOROUGH COUNCIL  
REGULAR MEETING MINUTES  
July 10, 2023  
7:30 PM**

**I. CALL TO ORDER**

President William Ashley called the Telford Borough Council meeting of July 10, 2023 to order at 7:32 p.m.

**II. INVOCATION AND PLEDGE OF ALLEGIANCE**

The invocation was given by Council President William Ashley, followed by the pledge of allegiance.

**III. ROLL CALL**

Present at the meeting were President William Ashley, Vice President Emiline Weiss, and council members John Taylor, Carolyn Crouthamel, Spencer Kulhanjian, Eric Kratz and Robert Jacobus. Also in attendance were Mayor Jerry Guretske, Manager Kyle Detweiler, Borough Solicitor Jim Jacquette and Recording Secretary Tracey Inman.

Prior to citizens' comments, Council President Ashley inquired if anyone in attendance would be audio or video recording tonight's meeting, or live streaming. Telford resident John Waldenberger of 149 N. 4<sup>th</sup> Street advised that he would be live streaming the event on Facebook.

**IV. CITIZENS' COMMENTS- AGENDA ITEMS ONLY**

There were no citizens' comments regarding agenda items.

**V. MINUTES OF PREVIOUS MEETING**

Council Member Crouthamel made a motion to enter into the record the minutes of the June 12, 2023 meeting. Council Member Kratz seconded the motion. Prior to approval, Council Vice President Weiss requested that the minutes be updated to include the address of resident Dale Nice under the Citizens' Comments section. The motion subsequently passed with a 7-0 vote.

## **VI. TREASURERS REPORT**

Council Member Taylor made a motion to accept the Treasurers Report. Council Vice President Weiss seconded the motion and the motion passed with a 7-0 vote.

## **VII. MAYOR'S REPORT**

There was no formal report submitted for the record. Mayor Guretse advised that he recently went to a Telford Borough Authority meeting, attended the Telford Night Market and met with Chief Floyd. Mayor Guretse also commended Patrol Officer Bob Seville on his placement in a martial arts competition.

## **VIII. POLICE DEPARTMENT REPORT**

Chief Floyd submitted a written report for the record. Chief Floyd discussed a rule change approval pertaining to the hiring process of police officers. He advised that he would like to revert back to overall scores and not individualized scores. After discussion, Council Member Jacobus made a motion to approve the changing of rules regarding the hiring process. Council member Kratz seconded the motion and the motion passed with a 7-0 vote.

## **IX. FIRE REPORT**

Robert Sparks from the Telford Fire Company advised that a written report was submitted for the record. Mr. Sparks also advised that two major drills were conducted in June 2023.

## **X. EMS REPORT**

A written report was submitted. Members of Council advised that they had recently received donation request letters from VMSC.

## **XI. LIBRARY REPORT**

Wendy Leshinskie submitted the library report for the record. Ms. Leshinskie introduced Suzi Leonard who is a Member-At-Large on the Indian Valley Public Library Board of Trustees. Additionally, Ms. Leshinskie answered questions regarding the report. Ms. Leshinskie clarified information and answered questions from the following residents:

- John Waldenberger, 149 N. 4<sup>th</sup> Street
- Kaitlin Derstine, address provided was inaudible. Address information was not found on the lobby sign-in sheet.

- Dale Nice, 364 W. Broad Street

## **XII. BOROUGH STAFF REPORTS**

### **A. Public Works Department- Gary Yoder**

Mr. Detweiler presented the Public Works report. Mr. Detweiler also discussed the upcoming nova chipping process that will occur on Reliance Road.

### **B. Manager's Report- Manager Kyle Detweiler**

Mr. Detweiler submitted a written report. Mr. Detweiler answered questions regarding the report and discussed the new website by Civic Plus.

## **XIII. PROFESSIONAL CONSULTANTS' REPORTS**

### **A. Solicitor's Report- James Jacquette, Timoney Knox LLP**

#### **1. Opening of sealed bids- 122 Penn Avenue**

Mr. Jacquette opened a single bid that was submitted for the purchase of the former borough building which is located at 122 Penn Avenue. The bid amount was \$300,000 and was submitted by Kyle Hoff. After discussion Council Member Jacobus made a motion to accept the bid upon conditional review by the Borough Solicitor. Council Vice President Weiss seconded the motion and the motion passed with a 7-0 vote.

### **B. Engineer's Report- CKS Engineers**

A written report was submitted for the record.

Chief Floyd also provided an update on the police department lobby project.

## **XIV. COUNCIL COMMITTEE REPORTS**

### **A. Finance and Administrative Committee- Emiline Weiss**

1. Council Member Crouthamel made a motion to approve bills from June 2023 in the amount of \$215,516.04 and Council Member Taylor seconded the motion. Prior to Council holding a vote, Council Member Jacobus introduced a motion to amend the main motion pertaining to June's payment of bills. Council Member Jacobus wished to strike payment to the Indian Valley Public Library until the library changes their philosophy.

Council Member Jacobus made a motion to amend the approval of bills. Council Member Kratz seconded the motion, however the motion to amend failed with a 2 to 5 vote.

The original motion was put to a vote a second time and passed with a 5-2 vote. The dissenting votes were cast by Council Member Jacobus and Council Member Kratz.

**B. Planning and Zoning Committee- Carolyn Crouthamel**

There was no report.

**C. Environmental Committee- Spencer Kulhanjian**

Council Member Kulhanjian advised that the Northern Montgomery County Recycling Commission are scheduled to meet twice more before the end of the year. Council Member Kulhanjian also advised that the NMCRC is looking to review potential grant money based on population.

**D. Public Works/Buildings & Plant Committee- Robert Jacobus**

Council Member Jacobus stated that he recently met with Public Works Director Gary Yoder who took him on a tour of the Borough.

**E. Public Safety Committee- William Ashley**

Council President Ashley had a slide show presentation to discuss some constituent concerns in the Borough. Council President Ashley also discussed trash concerns along Franklin Alley.

**F. Development & Culture Committee- John Taylor**

Council Member Taylor advised of some upcoming parks and recreation events that will be held in the area, such as the Moyer Run, the Telford Night Market and the Indian Valley Public Library's Dinner in White, which will be held in August.

**XV. OTHER BUSINESS**

There was no other business.

**XVI. CITIZENS' COMMENTS**

Council President Ashley advised the audience that they would be afforded three minutes to speak and advised that comments should be limited to Telford Borough residents.

The following Telford Borough resident's offered commentary during the Citizens' Comments portion of the July 10, 2023 meeting:

Meredith Torres, 206 W. Lincoln Avenue

John Waldenberger, 149 N. 4<sup>th</sup> Street

Katherine Farina, 620 S. Main Street

## **XVII. EXECUTIVE SESSION**

Council suspended the regular meeting and entered into Executive Session at 10:03 PM to discuss matters of real estate. After discussion Council Vice President Weiss made a motion to enter into an agreement of sale in the amount of \$405,000 with Trinity United Church of Church for the purchase of a portion of their parking lot. It was agreed that the church would retain twenty-two parking spaces. Council Member Crouthamel seconded the motion and the motion passed with 7-0 vote. After the matter of real estate was discussed, Council concluded Executive Session at 10:10 PM.

## **XVIII. ADJOURNMENT**

Council Member Kratz motioned for adjournment and Council Member Taylor seconded the motion. The motion passed with a 7-0 vote and the meeting was adjourned at 10:11 PM.

# **Telford Borough**

## **Financial Reports**

### **July 2023**

P.1 - Financial Summary

P.4 - Expenditure Listing

P.5 - General Fund Balance Sheet

P.6 - General Fund Profit & Loss Statement

P.14 - Fiscal Year End Projection

**Telford Borough**  
**Financial Summary**  
**July 2023**

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**Overview**

The PLGIT operating and capital reserve accounts were established and funds transferred at the end of July. The transfer accounts are still being set up for the Recreation fund, Escrow fund, and PD Health Savings account.

A migration of the financial software to QuickBooks is planned with a tentative start date of 9/1 or 10/1.

Notable expenditures:

- \$40,958 - balance of the police car loan.
- \$22,500 - balance of budgeted payment to IVPL.

A P&L projection for the 2023 fiscal year is included with this report. It shows essentially a breakeven bottom line, but there is potential variability in some areas:

- The amount of state aid for pensions; 201k has been budgeted and was received last year, but amounts ranging from 166 - 201 have been received in the past.
- Capital projects; 130k of revenue in liquid fuels money has been received, and 153k of expense for roads budgeted.
- The note in the far righthand column indicates how the Aug-Dec projection was calculated

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**Cash Basis Net Gain (Loss) Summary**

	2023		2022	
	July	YTD	July	YTD
General Fund	(168,125)	662,839	(81,108)	654,647
Recreation Fund	49	(1,850)	-	457
Fire Tax Fund	-	-	-	2,361
Library Tax Fund	-	-	-	2,361
Escrow Fund	704	3,713	-	774
DCED Grants Fund	-	-	-	-
Capital Reserve Fund	114	552	-	500
Highway Aid Fund	254	129,558	-	124,327

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**Cash Balances**

	7/31/23	7/31/22
<b>General Fund</b>		
Operating	225,910	880,641
Repurchase		
PLGIT - General Fund	750,000	-
Cash - QNB	8,138	2,163

Grant Fund	515,931	256,247
Petty Cash	100	100
Petty Cash - PD	100	100
Money Market	3,661	226,229
Payroll	8,394	1,125
PD HSA	64,808	64,327
TBPD Donation Fd	4,702	6,797
<b>Total General Fund</b>	<b>1,581,744</b>	<b>1,437,729</b>

#### Other Funds

Holiday Fund	closed	25
Recreation Fund	49,231	63,524
Fire Company Tax	5	5
Library Tax	5	5
Borough Escrow Fund	703,871	754,223
DCED	8	8
Cash - UNB (Cap Res)	317	40,250
Money Market	86	349,293
MMt 2.17% (Cap Res)	12,333	111,504
PLGIT - Capital Reserve	450,000	-
Highway Aid Fund	47,538	187,988
Repurchase account		
PLGIT - Liquid Fuels	275,000	-
<b>Total Cash at 7/31/23</b>	<b>3,120,138</b>	<b>2,944,554</b>

Cash Balance at 6/30/23

3,260,842

Increase (Decrease) (140,704) (incls. 1,225 decrease in escrow account)

#### Revenue Summary

General Fund:	2023		2022	
	July	YTD	July	YTD
<b>Taxes:</b>				
Real Estate	2,170	1,348,742	-	1,261,148
Per Capita	-	12	-	17
Local Services	1,051	35,856	823	32,244
Transfer	6,346	54,721	13,299	71,080
Earned Income	14,537	392,663	17,835	378,824
<b>Total Taxes</b>	<b>24,104</b>	<b>1,831,994</b>	<b>31,957</b>	<b>1,743,313</b>
PILOT	-	140,099	-	134,793
Cable Franchise Fees	-	39,955	-	41,789
Fines	2,408	10,631	991	9,120
Interest	1,784	8,787	-	577
Rent	2,800	23,305	2,875	22,165
ARPA	-	-	809	809
Certification Fees	650	3,300	450	4,550
Variance Fees	-	-	-	1,000
Police Reports	105	635	105	435



Police Services Reimb	1,455	6,449	-	1,125
Permits	3,433	40,803	49,361	79,034
Non-Revenue Receipts	-	1,030	476	10,689
Debt Proceeds	-	-	-	49,551
Refunds - PY Expenditures	-	-	7,605	7,605
<b>Total General Fund</b>	<b>36,739</b>	<b>2,106,988</b>	<b>94,629</b>	<b>2,106,555</b>
<b>Recreation Fund:</b>				
Interest	49	265	-	63
Rent	-	4,200	-	4,600
<b>Fire Tax Fund:</b>				
Real Estate Taxes	-	58,771	-	59,201
<b>Library Tax Fund:</b>				
Real Estate Taxes	-		-	59,201
<b>Borough Escrow Fund:</b>				
Interest	704	3,713	-	774
<b>Capital Reserve Fund:</b>				
Interest	124	602	-	500
<b>Highway Aid Fund:</b>				
Interest	254	1,150	-	35
Liquid Fuels	-	126,127	-	122,011
Turnback Payment	-	2,280	-	2,280

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### Escrow Account Activity

Starting balance, 7/1/23	703,168
Interest	704
Deposits	-
Engineering fees	(1,929)
Legal fees	-
<b>Ending balance, 7/31/23</b>	<b>701,943</b>

## GENERAL FUND EXPENDITURES - JULY 2023

21st CENTURY MEDIA-PHILLY CLUS	204.46	MISSIONSQUARE-301626	1,640.75
ADVANCED COLOR & GRIND, LLC	460.00	MOYER & SON INC	1,872.36
ALL TRAFFIC SOLUTIONS	147.50	MOYER INDOOR/OUTDOOR	371.27
ALTEK BUSINESS SYSTEMS, INC	1,245.67	N F LANDIS AND SON INC	110.25
ARRO CONSULTING, INC.	2,671.36	NUCITRUS	59.00
AT&T MOBILITY	40.89	NYCO CORPORATION	133.70
BENCHMARK PROF SEMINARS, INC	295.00	PA MERS	8,874.70
BERGEYS	65.00	PA RURAL WATER ASSOCIATION	171.00
BERGEYS ELECTRIC	32.10	POLICE CHIEFS ASSOC OF MONT CO	200.00
BOSTON MUTUAL LIFE INS CO	57.00	PPL UTILITIES	6,259.30
CARQUEST AUTO PARTS	31.26	QUAKERTOWN NATIONAL BANK	40,957.92
CLEMENS UNIFORM RENTAL	87.12	QUILL CORPORATION	50.37
COMCAST CABLE	286.37	RAIFSNIDER EXTERMINATING	190.00
COMMONWEALTH PRECAST	1,936.00	RANDALL S FLOYD	216.71
COPE'S GARAGE INC	119.95	REPUBLIC SERVICES #320	535.78
DATAPATH ADMIN SVCS, INC	149.00	ROBERT P. SANDS	195.00
DAVIDHEISERS INC	129.95	ST LUKES HOSPITAL	50.00
DVHT	21,785.45	STANDARD INSURANCE CO	3,346.35
EAST JORDAN IRON WORKS, INC.	751.48	STAPLES CREDIT PLAN	48.09
Elan Financial Services	101.64	SYNATEK	196.00
ESTECH SYSTEMS INC	569.84	TELESYSTEM	41.77
FIRE PROTECTION SERVICES INC	124.00	THE PARTNERSHIP TMA	360.00
GRAND VIEW HOSPITAL	474.00	TIMONEY KNOX, LLP	7,439.10
GRANTURK EQUIPMENT CO., INC	1,033.56	TORI M. ADAMS	1,870.50
HIGHWAY MATERIALS, INC.	942.17	VERIZON	421.63
HOME DEPOT DEPT 322502699469	273.09	VERIZON WIRELESS	120.09
INDIAN VALLEY PUBLIC LIBRARY	22,500.00	WATCHGUARD VIDEO	2,340.00
KEYSTONE MUNICIPAL SVCS, INC.	2,080.00	Y-PERS	52.80
L/B WATER SERVICE, INC	1,078.64		<b>142,349.88</b>
LOGAN KIRIPOSKI, INC	1,300.00		
MCPWA	280.00	PAYROLL	105,514.00
MEBULBS	409.26	PAYROLL TAX	7,471.00
MEDIA PARTNERS CORPORATION	650.00		<b>255,334.88</b>
MICHALAK SERVICE STATION, INC	1,913.68		

# Telford Borough

## Balance Sheet

Period: 7 Year: 2023

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08/07/2023

11:44 AM

Fund	Account Number	Debits	Credits
<b>01</b>	<b>GENERAL FUND</b>		
01-100-000	CASH IN BANK-CHECKING	\$975,910.24	
01-103-000	CASH - QNB	\$8,137.61	
01-104-000	GRANT FUND	\$515,930.95	
01-105-000	PETTY CASH	\$100.00	
01-106-000	PETTY CASH - POLICE DEPT	\$100.00	
01-107-000	MONEY MARKET	\$3,660.94	
01-112-000	PAYROLL CLEARING	\$8,393.70	
01-113-000	TELFORD BORO-PD HEALTH SVG	\$64,808.00	
01-114-000	TBPD DONATION FUND	\$4,701.80	
01-120-000	AUTHORITY PAYROLL	\$35,273.94	
01-122-000	ACCOUNTS RECEIVABLE	\$4,025.71	
01-130-060	DUE FROM AUTHORITY		\$13,773.50
01-130-070	DUE FROM ESCROW FUND	\$282.21	
01-130-700	DUE FROM SEWER CAPITAL	\$9,945.00	
	<b>Asset Total:</b>	<b>\$1,631,270.10</b>	<b>\$13,773.50</b>
01-211-000	DUE TO CAPITAL RESERVE FUND		\$40,000.00
01-213-000	DUE TO LIBRARY FUND		\$35.39
01-215-000	DUE TO FIRE COMPANY TAXATION		\$139.88
01-220-000	SOCIAL SECURITY		\$21.35
01-221-000	FEDERAL WITHHOLDING	\$299.33	
01-222-000	STATE INCOME TAX	\$21.34	
01-224-000	PA STATE UNEMPLOYMENT INS		\$118.54
01-225-000	EARNED INCOME TAX		\$1,956.61
01-226-000	MERS-NONUNIFORMED		\$9,612.84
01-227-000	I.C.M.A. RETIREMENT		\$1,136.13
01-228-000	METLIFE DEFERRED COMP		\$3,989.17
01-230-600	DUE TO WATER CAPITAL	\$39,203.76	
01-231-000	INSURANCE		\$807.00
01-234-000	MERS - POLICE		\$4,417.97
01-236-000	PD HEALTH SAVINGS ACCT		\$63,000.00
01-239-000	LOCAL SERVICES TAX		\$113.00
01-240-000	ACCOUNTS PAYABLE	\$2,458.10	
01-244-000	DEFERRED REVENUE		\$256,125.56
01-279-000	FUND OPERATING BALANCE		\$450,384.31
01-279-100	REVENUE CONTROL ACCOUNT		\$5,353,136.90
01-279-200	EXPENSE CONTROL ACCOUNT	\$4,525,515.52	
	<b>Liability Total:</b>	<b>\$4,567,498.05</b>	<b>\$6,184,994.65</b>
	<b>Fund Total:</b>	<b>\$6,198,768.15</b>	<b>\$6,198,768.15</b>

**Telford Borough**  
**Statement of Revenues and Expenditures - Compared to Budget**  
**Year ( 2023 ) Period ( 7 )**

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08/07/2023

3:01 PM

Account	Account Description	Budget	MTD Actual	YTD Actual	% Used	Remaining
<b>01 GENERAL FUND</b>						
<b>Revenue</b>						
<b>REAL PROPERTY TAXES</b>						
01-301-100	REAL ESTATE TAXES - CURRENT	\$1,342,970.00	\$0.00	\$1,343,139.50	100.01%	(\$169.50)
01-301-300	REAL ESTATE TAXES - DELINQUE	\$21,925.00	\$1,489.11	\$2,349.35	10.72%	\$19,575.65
01-301-500	REAL ESTATE TAXES - LIENED	\$9,000.00	\$680.65	\$3,252.79	36.14%	\$5,747.21
01-301-600	REAL ESTATE TAXES - INTERIM	\$2,000.00	\$0.00	\$0.00	0.00%	\$2,000.00
	<b>Subtotal</b>	<b>\$1,375,895.00</b>	<b>\$2,169.76</b>	<b>\$1,348,741.64</b>	<b>98.03%</b>	<b>\$27,153.36</b>
<b>LOCAL TAX ENABLING ACT 511</b>						
01-310-030	PER CAPITA TAXES - DELINQUEN	\$20.00	\$0.00	\$10.50	52.50%	\$9.50
01-310-050	LOCAL SERVICES TAX	\$63,500.00	\$1,051.37	\$35,856.49	56.47%	\$27,643.51
01-310-100	REAL ESTATE TRANSFER TAXES	\$110,000.00	\$6,345.50	\$54,721.47	49.75%	\$55,278.53
01-310-210	EARNED INCOME TAXES - CURRE	\$650,000.00	\$14,536.94	\$392,663.19	60.41%	\$257,336.81
	<b>Subtotal</b>	<b>\$823,520.00</b>	<b>\$21,933.81</b>	<b>\$483,251.65</b>	<b>58.68%</b>	<b>\$340,268.35</b>
<b>PENALTY &amp; INTEREST-DELIN ACCTS</b>						
01-319-010	REAL ESTATE TAX - PENALTIES &	\$3,500.00	\$0.00	\$0.00	0.00%	\$3,500.00
01-319-100	PER CAPITA TAX - PENALTIES & I	\$0.00	\$0.00	\$0.50	0.00%	(\$0.50)
	<b>Subtotal</b>	<b>\$3,500.00</b>	<b>\$0.00</b>	<b>\$0.50</b>	<b>0.01%</b>	<b>\$3,499.50</b>
<b>BUSINESS LICENSES &amp; PERMITS</b>						
01-321-610	PEDDLERS	\$200.00	\$0.00	\$210.00	105.00%	(\$10.00)
01-321-800	CABLE TELEVISION FRANCHISE	\$82,800.00	\$0.00	\$39,954.99	48.25%	\$42,845.01
	<b>Subtotal</b>	<b>\$83,000.00</b>	<b>\$0.00</b>	<b>\$40,164.99</b>	<b>48.39%</b>	<b>\$42,835.01</b>
<b>FINES</b>						
01-331-110	VEHICLE CODE VIOLATIONS	\$1,600.00	\$0.00	\$758.98	47.44%	\$841.02
01-331-120	VIOLATIONS, ORDINANCES & RES	\$3,200.00	\$0.00	\$2,129.36	66.54%	\$1,070.64
01-331-130	DISTRICT JUSTICE	\$8,000.00	\$2,407.72	\$7,742.86	96.79%	\$257.14
	<b>Subtotal</b>	<b>\$12,800.00</b>	<b>\$2,407.72</b>	<b>\$10,631.20</b>	<b>83.06%</b>	<b>\$2,168.80</b>
<b>INTEREST EARNINGS</b>						
01-341-000	INTEREST EARNINGS	\$3,300.00	\$1,784.45	\$8,787.32	266.28%	(\$5,487.32)
	<b>Subtotal</b>	<b>\$3,300.00</b>	<b>\$1,784.45</b>	<b>\$8,787.32</b>	<b>266.28%</b>	<b>(\$5,487.32)</b>
<b>RENTS AND ROYALTIES</b>						
01-342-100	RENT OF LAND	\$2,100.00	\$0.00	\$650.00	30.95%	\$1,450.00
01-342-200	RENT OF BUILDINGS	\$34,060.00	\$2,800.00	\$22,655.00	66.51%	\$11,405.00
	<b>Subtotal</b>	<b>\$36,160.00</b>	<b>\$2,800.00</b>	<b>\$23,305.00</b>	<b>64.45%</b>	<b>\$12,855.00</b>
<b>Department 352</b>						
01-352-530	AMERICAN RESCUE ACT GRANT	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	<b>Subtotal</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>\$0.00</b>
<b>ST CAPITAL &amp; OPERATING GRANTS</b>						
01-354-030	STREET & HIGHWAY GRANTS	\$6,250.00	\$0.00	\$0.00	0.00%	\$6,250.00
	<b>Subtotal</b>	<b>\$6,250.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>\$6,250.00</b>

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Account	Account Description	Budget	MTD Actual	YTD Actual	% Used	Remaining
<b>ST SHRED REV &amp; ENTITLEMENTS</b>						
01-355-010	PUBLIC UTILITY REALTY TAX	\$2,000.00	\$0.00	\$0.00	0.00%	\$2,000.00
01-355-080	ALCOHOLIC BEVERAGES TAXES	\$400.00	\$0.00	\$0.00	0.00%	\$400.00
01-355-120	FOREIGN CASUALTY INS. PREMIU	\$170,955.00	\$0.00	\$0.00	0.00%	\$170,955.00
01-355-140	FOREIGN CASUALTY INS PREMIU	\$29,900.00	\$0.00	\$0.00	0.00%	\$29,900.00
	<b>Subtotal</b>	<b>\$203,255.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>\$203,255.00</b>
<b>LOCAL GOV UNIT SHARED REV/ENT</b>						
01-358-030	OTHER GRANTS	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
01-358-080	RECYCLING GRANT PROCEEDS	\$9,000.00	\$0.00	\$0.00	0.00%	\$9,000.00
	<b>Subtotal</b>	<b>\$9,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>\$9,000.00</b>
<b>PAYMENT IN LIEU OF TAXES</b>						
01-359-000	PAYMENTS IN LIEU OF TAXES	\$134,790.00	\$0.00	\$140,098.60	103.94%	(\$5,308.60)
	<b>Subtotal</b>	<b>\$134,790.00</b>	<b>\$0.00</b>	<b>\$140,098.60</b>	<b>103.94%</b>	<b>(\$5,308.60)</b>
<b>GENERAL GOVERNMENT</b>						
01-361-310	SUBDIVISION FEES	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
01-361-330	VARIANCE FEES	\$1,000.00	\$0.00	\$0.00	0.00%	\$1,000.00
01-361-400	CERTIFICATION FEES	\$8,000.00	\$650.00	\$3,300.00	41.25%	\$4,700.00
01-361-540	MAPS & ORDINANCES SOLD	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	<b>Subtotal</b>	<b>\$9,000.00</b>	<b>\$650.00</b>	<b>\$3,300.00</b>	<b>36.67%</b>	<b>\$5,700.00</b>
<b>PUBLIC SAFETY</b>						
01-362-110	POLICE REPORTS	\$700.00	\$105.00	\$440.00	62.86%	\$260.00
01-362-111	POLICE SERVICES REIMBURSEME	\$1,200.00	\$1,455.25	\$6,448.51	537.38%	(\$5,248.51)
01-362-150	POLICE SERVICES	\$250.00	\$0.00	\$195.00	78.00%	\$55.00
01-362-410	BUILDING PERMITS	\$24,000.00	\$1,237.00	\$23,188.00	96.62%	\$812.00
01-362-430	PLUMBING PERMITS	\$3,350.00	\$0.00	\$0.00	0.00%	\$3,350.00
01-362-460	OTHER PERMITS AND FEES	\$17,300.00	\$2,196.25	\$17,406.00	100.61%	(\$106.00)
01-362-470	W/C REIMBURSEMENT	\$18,260.00	\$0.00	\$0.00	0.00%	\$18,260.00
	<b>Subtotal</b>	<b>\$65,060.00</b>	<b>\$4,993.50</b>	<b>\$47,677.51</b>	<b>73.28%</b>	<b>\$17,382.49</b>
<b>NON-REVENUE RECEIPTS</b>						
01-381-000	NON-REVENUE RECEIPTS	\$1,000.00	\$0.00	\$1,030.00	103.00%	(\$30.00)
	<b>Subtotal</b>	<b>\$1,000.00</b>	<b>\$0.00</b>	<b>\$1,030.00</b>	<b>103.00%</b>	<b>(\$30.00)</b>
<b>OTHER FINANCING SERVICES</b>						
01-391-000	MATERIALS & SERVICES SOLD	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
01-391-200	AUTHORITY PENSION REIM	\$89,575.00	\$0.00	\$0.00	0.00%	\$89,575.00
01-391-300	ESCROW FUND TRANSFER	\$1,000.00	\$0.00	\$0.00	0.00%	\$1,000.00
01-391-350	HIGHWAY AID TRANSFER	\$246,095.00	\$0.00	\$0.00	0.00%	\$246,095.00
01-391-930	RECREATION FUND TRANSFER	\$18,500.00	\$0.00	\$0.00	0.00%	\$18,500.00
01-391-940	CAP RESERVE TRANSFER	\$75,800.00	\$0.00	\$0.00	0.00%	\$75,800.00
	<b>Subtotal</b>	<b>\$430,970.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>\$430,970.00</b>
<b>PROCEEDS OF LONG-TERM DEBT</b>						
01-393-010	PROCEED - GEN LONG TERM DEB	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
01-393-020	PROCEED- GEN SHORT TERM DE	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	<b>Subtotal</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>\$0.00</b>

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<b>PROCEEDS OF SHORT-TERM DEBT</b>						
01-394-000	REFUNDS - PRIOR YEAR EXPENDI	\$500.00	\$0.00	\$0.00	0.00%	\$500.00
	<b>Subtotal</b>	<b>\$500.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>\$500.00</b>
<b>CASH BALANCE FORWARDED</b>						
01-399-000	UNAPPROPRIATED BALANCE FRO	\$32,000.00	\$0.00	\$0.00	0.00%	\$32,000.00
	<b>Subtotal</b>	<b>\$32,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>\$32,000.00</b>
<b>Total GENERAL FUND Revenues:</b>		<b>\$3,230,000.00</b>	<b>\$36,739.24</b>	<b>\$2,106,988.41</b>	<b>65.23%</b>	<b>\$1,123,011.59</b>
<hr/>						
<b>Total GENERAL FUND Revenues:</b>		<b>\$3,230,000.00</b>	<b>\$36,739.24</b>	<b>\$2,106,988.41</b>		<b>\$1,123,011.59</b>
<b>Total GENERAL FUND Expenditures:</b>		<b>\$3,228,860.00</b>	<b>\$204,863.90</b>	<b>\$1,444,149.66</b>		<b>\$1,784,710.34</b>
<b>Total GENERAL FUND Fund Balance:</b>		<b>\$1,140.00</b>	<b>(\$168,124.66)</b>	<b>\$662,838.75</b>		<b>(\$661,698.75)</b>

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Account	Account Description	Budget	MTD Actual	YTD Actual	% Used	Remaining
<b>Expenditure</b>						
<b>LEGISLATIVE BODY</b>						
01-400-240	MATERIALS & SUPPLIES	\$100.00	\$0.00	\$0.00	0.00%	\$100.00
01-400-340	ADVERTISING, PRINTING, AND BIN	\$3,700.00	\$0.00	\$2,904.94	78.51%	\$795.06
01-400-420	DUES, SUBSCRIPTIONS, AND MEM	\$1,040.00	\$0.00	\$1,085.00	104.33%	(\$45.00)
01-400-460	MEETINGS & CONFERENCES	\$4,520.00	\$0.00	\$1,215.15	26.88%	\$3,304.85
01-400-490	OTHER	\$300.00	\$0.00	\$0.00	0.00%	\$300.00
01-400-510	EXPENSE CONTRIBUTION	\$600.00	\$0.00	(\$100.00)	-16.67%	\$700.00
	<b>Subtotal</b>	<b>\$10,260.00</b>	<b>\$0.00</b>	<b>\$5,105.09</b>	<b>49.76%</b>	<b>\$5,154.91</b>
<b>ADMINISTRATION</b>						
01-401-121	WAGES - BOROUGH MANAGER	\$62,550.00	\$5,967.80	\$47,316.76	75.65%	\$15,233.24
01-401-140	WAGES - OFFICE	\$98,435.00	\$7,189.38	\$70,472.96	71.59%	\$27,962.04
01-401-210	OFFICE SUPPLIES	\$2,825.00	\$48.09	\$2,481.91	87.86%	\$343.09
01-401-240	MATERIALS & SUPPLIES	\$2,000.00	\$0.00	\$530.84	26.54%	\$1,469.16
01-401-260	MINOR EQUIPMENT	\$500.00	\$0.00	\$45.57	9.11%	\$454.43
01-401-310	PROFESSIONAL SERVICES	\$0.00	(\$12,673.38)	(\$9,405.88)	0.00%	\$9,405.88
01-401-313	ENGINEERING	\$1,500.00	\$135.00	\$492.15	32.81%	\$1,007.85
01-401-321	TELEPHONE	\$4,360.00	\$545.32	\$4,961.22	113.79%	(\$601.22)
01-401-325	POSTAGE, PRINTING & ADV	\$4,025.00	\$0.00	\$588.31	14.62%	\$3,436.69
01-401-350	INSURANCE & BONDING	\$4,750.00	\$0.00	\$4,482.00	94.36%	\$268.00
01-401-374	MACHINERY & EQUIPMENT REPAI	\$3,090.00	\$309.46	\$2,175.42	70.40%	\$914.58
01-401-375	VEHICLE EQUIP & REPAIR	\$0.00	\$0.00	\$413.82	0.00%	(\$413.82)
01-401-380	SOFTWARE LEASE	\$2,590.00	\$101.64	\$2,809.64	108.48%	(\$219.64)
01-401-381	OFFICE EQUIPMENT LEASE	\$3,475.00	\$0.00	\$1,396.32	40.18%	\$2,078.68
01-401-420	DUES, SUBSCRIPTIONS	\$2,500.00	\$360.00	\$1,975.00	79.00%	\$525.00
01-401-460	MEETINGS & CONFERENCES	\$1,595.00	\$325.00	\$547.07	34.30%	\$1,047.93
01-401-490	OTHER OPERATING SUPPLIES	\$1,265.00	\$168.78	\$382.13	30.21%	\$882.87
01-401-700	WEBSITE DESIGN	\$750.00	\$59.00	\$3,541.95	472.26%	(\$2,791.95)
01-401-740	MACHINERY & EQUIPMENT	\$0.00	\$0.00	\$2,213.50	0.00%	(\$2,213.50)
	<b>Subtotal</b>	<b>\$196,210.00</b>	<b>\$2,536.09</b>	<b>\$137,420.69</b>	<b>70.04%</b>	<b>\$58,789.31</b>
<b>FINANCIAL ADMINISTRATION</b>						
01-402-311	ACCOUNTING & AUDITING	\$10,650.00	\$0.00	\$6,200.00	58.22%	\$4,450.00
	<b>Subtotal</b>	<b>\$10,650.00</b>	<b>\$0.00</b>	<b>\$6,200.00</b>	<b>58.22%</b>	<b>\$4,450.00</b>
<b>TAX COLLECTION</b>						
01-403-114	WAGES - TAX COLLECTION	\$8,400.00	\$700.00	\$4,900.00	58.33%	\$3,500.00
01-403-240	MATERIALS & SUPPLIES	\$850.00	\$0.00	\$0.00	0.00%	\$850.00
01-403-316	EARNED INCOME TAX COLLECTO	\$7,150.00	\$0.00	\$0.00	0.00%	\$7,150.00
01-403-317	LOCAL SERVICES TAX COLLECTO	\$1,115.00	\$0.00	\$0.00	0.00%	\$1,115.00
01-403-350	INSURANCE & BONDING	\$295.00	\$0.00	\$295.00	100.00%	\$0.00
01-403-460	MEETINGS & CONFERENCES	\$175.00	\$0.00	\$0.00	0.00%	\$175.00
	<b>Subtotal</b>	<b>\$17,985.00</b>	<b>\$700.00</b>	<b>\$5,195.00</b>	<b>28.89%</b>	<b>\$12,790.00</b>
<b>LAW</b>						
01-404-314	PROFESSIONAL & LEGAL SERVIC	\$17,500.00	\$5,267.10	\$15,321.85	87.55%	\$2,178.15
01-404-460	MEETINGS & CONFERENCES	\$20.00	\$0.00	\$0.00	0.00%	\$20.00
	<b>Subtotal</b>	<b>\$17,520.00</b>	<b>\$5,267.10</b>	<b>\$15,321.85</b>	<b>87.45%</b>	<b>\$2,198.15</b>
<b>GENL GOVT BUILDINGS &amp; PLANT</b>						

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01-409-140	WAGES - MAINTENANCE	\$17,000.00	\$3,296.51	\$9,432.73	55.49%	\$7,567.27
01-409-226	CLEANING SUPPLIES	\$450.00	\$0.00	\$0.00	0.00%	\$450.00
01-409-240	MATERIAL & SUPPLIES	\$500.00	\$0.00	\$499.33	99.87%	\$0.67
01-409-310	OTHER PROFESSIONAL SERVICE	\$6,775.00	\$299.46	\$2,745.75	40.53%	\$4,029.25
01-409-361	ELECTRICITY	\$17,300.00	\$1,266.04	\$9,661.94	55.85%	\$7,638.06
01-409-365	SOLID WASTE	\$3,000.00	\$535.78	\$1,737.22	57.91%	\$1,262.78
01-409-371	LAND MAINTENANCE	\$250.00	\$0.00	\$73.02	29.21%	\$176.98
01-409-372	COMMUNITY BLDG.	\$3,750.00	\$460.00	\$650.86	17.36%	\$3,099.14
01-409-373	BUILDING REPAIR	\$1,000.00	\$519.51	\$2,330.81	233.08%	(\$1,330.81)
01-409-374	MACHINERY & EQUIPMENT REPAI	\$3,900.00	\$508.11	\$1,771.11	45.41%	\$2,128.89
01-409-376	TRAIN STATION BLDG	\$9,900.00	\$6.98	\$7,092.48	71.64%	\$2,807.52
01-409-452	JANITORIAL SERVICE	\$16,380.00	(\$561.00)	\$4,368.50	26.67%	\$12,011.50
01-409-610	CAPITAL EXP. (OFFICE IMP)	\$54,300.00	\$1,171.10	\$7,662.37	14.11%	\$46,637.63
01-409-740	MACHINERY & EQUIPMENT	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	<b>Subtotal</b>	<b>\$134,505.00</b>	<b>\$7,502.49</b>	<b>\$48,026.12</b>	<b>35.71%</b>	<b>\$86,478.88</b>
<b>POLICE</b>						
01-410-122	WAGES - POLICE CHIEF	\$129,820.00	\$9,805.32	\$75,839.90	58.42%	\$53,980.10
01-410-130	CONTRA-WAGE REIMBURSEMENT	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
01-410-133	WAGES - DETECTIVE	\$138,295.00	\$10,149.95	\$77,991.83	56.40%	\$60,303.17
01-410-134	WAGES - PATROLMEN	\$486,340.00	\$33,048.16	\$251,186.73	51.65%	\$235,153.27
01-410-135	WAGES - PATROLMEN PART-TIME	\$64,325.00	\$10,217.75	\$71,534.26	111.21%	(\$7,209.26)
01-410-140	WAGES - SECRETARY	\$87,475.00	\$4,334.42	\$30,095.05	34.40%	\$57,379.95
01-410-156	HEALTH/HOSPITALIZATION INSUR	\$215,620.00	\$33,030.25	\$102,360.87	47.47%	\$113,259.13
01-410-159	LIFE & DISABILITY INSURANCE	\$8,855.00	\$2,021.47	\$4,904.01	55.38%	\$3,950.99
01-410-160	PENSION	\$63,482.00	(\$11.67)	(\$11.67)	-0.02%	\$63,493.67
01-410-161	SOCIAL SECURITY	\$60,515.00	\$4,775.08	\$38,208.51	63.14%	\$22,306.49
01-410-163	POLICE HEALTH SAVINGS ACCT	\$6,000.00	\$0.00	\$0.00	0.00%	\$6,000.00
01-410-164	WORKERS COMP INS.	\$56,970.00	\$0.00	\$0.00	0.00%	\$56,970.00
01-410-210	OFFICE SUPPLIES	\$1,800.00	\$0.00	\$523.19	29.07%	\$1,276.81
01-410-231	GASOLINE	\$14,000.00	\$999.97	\$6,926.48	49.47%	\$7,073.52
01-410-238	UNIFORMS	\$5,000.00	\$0.00	\$1,083.02	21.66%	\$3,916.98
01-410-240	MATERIALS & SUPPLIES/OPERATI	\$6,000.00	(\$26.60)	\$2,291.94	38.20%	\$3,708.06
01-410-260	MINOR EQUIPMENT	\$1,500.00	\$2,469.95	\$2,962.85	197.52%	(\$1,462.85)
01-410-321	TELEPHONE	\$7,220.00	\$935.27	\$6,186.75	85.69%	\$1,033.25
01-410-326	OFFICE EQUIP & REPAIR	\$14,355.00	\$710.70	\$7,666.66	53.41%	\$6,688.34
01-410-327	RADIO EQUIP	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
01-410-375	VEHICLE MAINT & SUPPLIES	\$12,800.00	\$1,913.68	\$9,223.89	72.06%	\$3,576.11
01-410-420	DUES, SUBSCRIPTIONS, MEMBER	\$5,615.00	\$200.00	\$5,435.00	96.79%	\$180.00
01-410-440	LAUNDRY & DRY CLEANING	\$500.00	\$0.00	\$0.00	0.00%	\$500.00
01-410-460	MEETINGS, CONF. & SCHOOLING	\$13,800.00	\$2,165.50	\$7,248.56	52.53%	\$6,551.44
01-410-490	OTHER SERVICES	\$15,055.00	\$1,252.21	\$7,615.30	50.58%	\$7,439.70
01-410-521	S.P.C.A.	\$250.00	\$0.00	\$0.00	0.00%	\$250.00
01-410-522	NORTH PENN TACTICAL RESISTA	\$3,500.00	\$0.00	\$0.00	0.00%	\$3,500.00
01-410-700	WEBSITE DESIGN/MAINT	\$400.00	\$0.00	\$529.08	132.27%	(\$129.08)
01-410-740	MACHINERY & EQUIPMENT	\$2,200.00	\$0.00	\$1,239.27	56.33%	\$960.73
	<b>Subtotal</b>	<b>\$1,421,692.00</b>	<b>\$117,991.41</b>	<b>\$711,041.48</b>	<b>50.01%</b>	<b>\$710,650.52</b>
<b>FIRE</b>						
01-411-140	RELIEF ASSOCIATION	\$29,900.00	\$0.00	\$0.00	0.00%	\$29,900.00
01-411-164	WORKER'S COMP. INS.	\$33,640.00	\$0.00	\$0.00	0.00%	\$33,640.00
01-411-521	NORTH PENN GOODWILL	\$500.00	\$0.00	\$0.00	0.00%	\$500.00



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	<b>Subtotal</b>	<b>\$64,040.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>\$64,040.00</b>
<b>PROTECTIVE INSPECTION</b>						
01-413-310	PROFESSIONAL SERVICES	\$27,500.00	\$3,120.00	\$12,990.00	47.24%	\$14,510.00
	<b>Subtotal</b>	<b>\$27,500.00</b>	<b>\$3,120.00</b>	<b>\$12,990.00</b>	<b>47.24%</b>	<b>\$14,510.00</b>
<b>PLANNING AND ZONING</b>						
01-414-310	PROFESSIONAL SERVICES	\$2,000.00	\$0.00	\$227.50	11.38%	\$1,772.50
01-414-325	POSTAGE & SUPPLIES	\$50.00	\$0.00	\$0.00	0.00%	\$50.00
01-414-342	ADVERTISING & PRINTING	\$1,000.00	\$0.00	\$1,677.92	167.79%	(\$677.92)
01-414-460	OTHER SERVICES	\$3,000.00	\$0.00	\$0.00	0.00%	\$3,000.00
	<b>Subtotal</b>	<b>\$6,050.00</b>	<b>\$0.00</b>	<b>\$1,905.42</b>	<b>31.49%</b>	<b>\$4,144.58</b>
<b>HEALTH</b>						
01-421-164	WORKER'S COMP. INS.	\$1,310.00	\$0.00	\$0.00	0.00%	\$1,310.00
01-421-523	AMBULANCE	\$2,500.00	\$0.00	\$0.00	0.00%	\$2,500.00
	<b>Subtotal</b>	<b>\$3,810.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>\$3,810.00</b>
<b>HIWAY - GENERAL SERVICES</b>						
01-430-140	WAGES - MAINTENANCE	\$24,750.00	\$1,336.46	\$11,818.82	47.75%	\$12,931.18
01-430-141	WAGES - PUBLIC WORKS DIRECT	\$38,920.00	\$2,919.20	\$24,696.95	63.46%	\$14,223.05
01-430-231	GASOLINE	\$7,000.00	\$1,107.51	\$5,015.66	71.65%	\$1,984.34
01-430-238	UNIFORMS	\$2,150.00	\$65.34	\$886.20	41.22%	\$1,263.80
01-430-240	MATERIALS & SUPPLIES	\$300.00	\$86.18	\$1,801.73	600.58%	(\$1,501.73)
01-430-260	SMALL TOOLS & MINOR EQUIPME	\$500.00	\$0.00	\$68.70	13.74%	\$431.30
01-430-313	ENGINEERING SERVICES	\$7,500.00	\$220.50	\$16,680.71	222.41%	(\$9,180.71)
01-430-327	RADIO EQUIPMENT	\$250.00	\$0.00	\$0.00	0.00%	\$250.00
01-430-374	MACHINERY & EQUIPMENT REPAI	\$500.00	\$0.00	\$621.43	124.29%	(\$121.43)
01-430-375	VEHICLE MAINT & EXP	\$2,000.00	\$65.00	\$1,376.47	68.82%	\$623.53
01-430-420	DUES, SUBSCRIPTIONS, MEMBER	\$275.00	\$0.00	\$62.50	22.73%	\$212.50
01-430-460	MEETINGS & CONFERENCES	\$600.00	\$280.00	\$280.00	46.67%	\$320.00
01-430-490	OTHER	\$870.00	\$50.00	\$100.00	11.49%	\$770.00
01-430-740	MACHINERY & EQUIPMENT	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	<b>Subtotal</b>	<b>\$85,615.00</b>	<b>\$6,130.19</b>	<b>\$63,409.17</b>	<b>74.06%</b>	<b>\$22,205.83</b>
<b>CLEANING OF STREETS &amp; GUTTERS</b>						
01-431-140	WAGES - STREET & GUTTER CLE	\$22,000.00	\$492.20	\$3,314.24	15.06%	\$18,685.76
01-431-374	MACHINERY & EQUIPMENT REPAI	\$4,000.00	\$1,167.26	\$1,167.26	29.18%	\$2,832.74
	<b>Subtotal</b>	<b>\$26,000.00</b>	<b>\$1,659.46</b>	<b>\$4,481.50</b>	<b>17.24%</b>	<b>\$21,518.50</b>
<b>HIWAY - SNOW &amp; ICE REMOVAL</b>						
01-432-140	WAGES - SNOW REMOVAL	\$20,500.00	\$0.00	\$154.54	0.75%	\$20,345.46
01-432-245	HIGHWAY SUPPLIES	\$20,000.00	\$0.00	\$4,951.14	24.76%	\$15,048.86
01-432-374	MACHINERY & EQUIPMENT REPAI	\$1,500.00	\$0.00	\$0.00	0.00%	\$1,500.00
01-432-740	MCHINERY & EQUIPMENT PUR	\$12,500.00	\$0.00	\$9,985.00	79.88%	\$2,515.00
	<b>Subtotal</b>	<b>\$54,500.00</b>	<b>\$0.00</b>	<b>\$15,090.68</b>	<b>27.69%</b>	<b>\$39,409.32</b>
<b>TRAFFIC SIGNALS &amp; STREET SIGNS</b>						
01-433-140	WAGES - STREET SIGNS & TRAF S	\$6,000.00	\$0.00	\$4,977.97	82.97%	\$1,022.03
01-433-240	MATERIALS & SUPPLIES	\$2,000.00	\$0.00	\$3,683.11	184.16%	(\$1,683.11)
01-433-361	ELECTRICITY - TRAF SIG	\$1,100.00	\$0.00	\$77.40	7.04%	\$1,022.60

**Telford Borough**  
**Statement of Revenues and Expenditures - Compared to Budget**  
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Account	Account Description	Budget	MTD Actual	YTD Actual	% Used	Remaining
01-433-374	MACHINERY & EQUIPMENT REPAIR	\$1,000.00	\$0.00	\$1,435.17	143.52%	(\$435.17)
	<b>Subtotal</b>	<b>\$10,100.00</b>	<b>\$0.00</b>	<b>\$10,173.65</b>	<b>100.73%</b>	<b>(\$73.65)</b>
<b>HIWAY - STREET LIGHTING</b>						
01-434-361	ELECTRICITY - ST LIGHTING	\$46,500.00	\$4,290.13	\$30,981.54	66.63%	\$15,518.46
	<b>Subtotal</b>	<b>\$46,500.00</b>	<b>\$4,290.13</b>	<b>\$30,981.54</b>	<b>66.63%</b>	<b>\$15,518.46</b>
<b>SIDEWALKS AND CROSSWALKS</b>						
01-435-140	WAGES - SIDEWALK & CROSSWALKS	\$5,500.00	\$0.00	\$209.98	3.82%	\$5,290.02
01-435-240	MATERIALS & SUPPLIES	\$7,000.00	\$0.00	\$0.00	0.00%	\$7,000.00
	<b>Subtotal</b>	<b>\$12,500.00</b>	<b>\$0.00</b>	<b>\$209.98</b>	<b>1.68%</b>	<b>\$12,290.02</b>
<b>STORM SEWERS AND DRAINS</b>						
01-436-140	WAGES - MAINT. STORM DRAINS	\$15,000.00	\$2,781.15	\$6,069.45	40.46%	\$8,930.55
01-436-240	MATERIALS & SUPPLIES	\$5,000.00	\$1,078.64	\$2,350.64	47.01%	\$2,649.36
	<b>Subtotal</b>	<b>\$20,000.00</b>	<b>\$3,859.79</b>	<b>\$8,420.09</b>	<b>42.10%</b>	<b>\$11,579.91</b>
<b>MAINT/REPAIR TO HWAY &amp; BRIDGES</b>						
01-438-140	WAGES - MAINT. STREETS & BRIDGES	\$22,000.00	\$7,610.26	\$19,025.63	86.48%	\$2,974.37
01-438-240	MATERIALS & SUPPLIES	\$36,410.00	\$0.00	\$0.00	0.00%	\$36,410.00
01-438-313	ENGINEERING SERVICES	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
01-438-619	HANDICAP RAMPS	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	<b>Subtotal</b>	<b>\$58,410.00</b>	<b>\$7,610.26</b>	<b>\$19,025.63</b>	<b>32.57%</b>	<b>\$39,384.37</b>
<b>CONSTRUCTION AND REBUILDING</b>						
01-439-140	WAGES - CONST. STREETS & BRIDGES	\$2,500.00	\$0.00	\$0.00	0.00%	\$2,500.00
01-439-240	MATERIALS & SUPPLIES	\$150,495.00	\$0.00	\$0.00	0.00%	\$150,495.00
	<b>Subtotal</b>	<b>\$152,995.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>\$152,995.00</b>
<b>PARKING FACILITIES</b>						
01-445-140	WAGES - PARKING FACILITIES	\$3,500.00	\$0.00	\$850.91	24.31%	\$2,649.09
01-445-240	MATERIALS & SUPPLIES	\$8,500.00	\$0.00	\$12,569.78	147.88%	(\$4,069.78)
01-445-361	ELECTRICITY	\$2,050.00	\$336.42	\$1,690.76	82.48%	\$359.24
	<b>Subtotal</b>	<b>\$14,050.00</b>	<b>\$336.42</b>	<b>\$15,111.45</b>	<b>107.55%</b>	<b>(\$1,061.45)</b>
<b>STORM SEWER &amp; FLOOD CONTROL</b>						
01-446-140	WAGES - STORM WATER MANAG.	\$3,500.00	\$276.56	\$1,692.33	48.35%	\$1,807.67
01-446-240	MATERIALS & SUPPLIES	\$500.00	\$3,596.27	\$3,596.27	719.25%	(\$3,096.27)
01-446-313	ENGINEERING SERVICES	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	<b>Subtotal</b>	<b>\$4,000.00</b>	<b>\$3,872.83</b>	<b>\$5,288.60</b>	<b>132.22%</b>	<b>(\$1,288.60)</b>
<b>PARKS</b>						
01-454-140	WAGES - MAINT. PARKS	\$55,000.00	\$5,270.98	\$34,505.67	62.74%	\$20,494.33
01-454-231	GASOLINE	\$1,800.00	\$136.15	\$521.34	28.96%	\$1,278.66
01-454-240	MATERIALS & SUPPLIES	\$11,000.00	\$559.08	\$1,904.20	17.31%	\$9,095.80
01-454-260	SMALL TOOLS & MINOR EQUIPMENT	\$1,895.00	\$0.00	\$1,023.38	54.00%	\$871.62
01-454-361	ELECTRICITY	\$3,835.00	\$227.43	\$1,017.21	26.52%	\$2,817.79
01-454-374	MACHINERY & EQUIPMENT REPAIR	\$3,000.00	\$108.21	\$891.57	29.72%	\$2,108.43
01-454-380	EQUIPMENT RENTALS	\$9,600.00	\$1,300.00	\$7,600.00	79.17%	\$2,000.00
01-454-740	MACHINE & EQUIP. PURCHASE	\$0.00	\$0.00	\$5,391.54	0.00%	(\$5,391.54)

**Telford Borough**  
**Statement of Revenues and Expenditures - Compared to Budget**  
**Year ( 2023 ) Period ( 7 )**

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Account	Account Description	Budget	MTD Actual	YTD Actual	% Used	Remaining
	<b>Subtotal</b>	<b>\$86,130.00</b>	<b>\$7,601.85</b>	<b>\$52,854.91</b>	<b>61.37%</b>	<b>\$33,275.09</b>
<b>CIVIL &amp; MILITARY CELEBRATIONS</b>						
01-457-140	WAGES	\$5,000.00	\$117.88	\$1,429.01	28.58%	\$3,570.99
01-457-240	MATERIALS & SUPPLIES	\$350.00	\$0.00	\$0.00	0.00%	\$350.00
01-457-326	DECORATIONS	\$2,000.00	\$0.00	\$171.50	8.58%	\$1,828.50
01-457-361	ELECTRICITY	\$600.00	\$0.00	\$0.00	0.00%	\$600.00
	<b>Subtotal</b>	<b>\$7,950.00</b>	<b>\$117.88</b>	<b>\$1,600.51</b>	<b>20.13%</b>	<b>\$6,349.49</b>
<b>CONSERVATION &amp; DEVELOPMENT</b>						
01-460-310	PROFESSIONAL SERVICES	\$60,000.00	\$22,500.00	\$52,500.00	87.50%	\$7,500.00
	<b>Subtotal</b>	<b>\$60,000.00</b>	<b>\$22,500.00</b>	<b>\$52,500.00</b>	<b>87.50%</b>	<b>\$7,500.00</b>
<b>DEBT PRINCIPAL</b>						
01-471-100	GENERAL OBLIGATION PRINCIPAL	\$68,595.00	\$39,640.80	\$60,980.80	88.90%	\$7,614.20
01-471-200	GEN OBLIGATION INTEREST	\$39,315.00	\$1,317.12	\$20,544.44	52.26%	\$18,770.56
	<b>Subtotal</b>	<b>\$107,910.00</b>	<b>\$40,957.92</b>	<b>\$81,525.24</b>	<b>75.55%</b>	<b>\$26,384.76</b>
<b>WATER OTHER</b>						
01-473-100	FISCAL AGENT FEES	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	<b>Subtotal</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>\$0.00</b>
<b>INSURANCE</b>						
01-486-352	LIABILITY & PROPERTY	\$93,475.00	\$0.00	\$55,938.00	59.84%	\$37,537.00
01-486-353	W/C INS	\$23,370.00	\$0.00	\$720.00	3.08%	\$22,650.00
	<b>Subtotal</b>	<b>\$116,845.00</b>	<b>\$0.00</b>	<b>\$56,658.00</b>	<b>48.49%</b>	<b>\$60,187.00</b>
<b>EMPLOYEE BENEFITS</b>						
01-487-155	PA UNEMPLOY COMP	\$0.00	\$0.00	\$1,758.30	0.00%	(\$1,758.30)
01-487-156	MEDICAL & DENTAL	\$136,780.00	(\$36,506.79)	\$59,017.98	43.15%	\$77,762.02
01-487-158	EMPLOYEE ASSISTANCE PROGRA	\$975.00	\$0.00	\$957.00	98.15%	\$18.00
01-487-159	LIFE & DISABILITY INSURANCE	\$5,925.00	\$2,621.35	\$4,627.11	78.09%	\$1,297.89
01-487-160	PENSION	\$281,308.00	\$0.00	\$0.00	0.00%	\$281,308.00
01-487-161	S/S EMPLOYER'S SHARE	\$30,145.00	\$2,695.52	\$17,252.67	57.23%	\$12,892.33
01-487-163	POLICE HEALTH SAVINGS ACCT	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	<b>Subtotal</b>	<b>\$455,133.00</b>	<b>(\$31,189.92)</b>	<b>\$83,613.06</b>	<b>18.37%</b>	<b>\$371,519.94</b>
<b>TRANSFERS</b>						
01-492-100	TRANSFER TO LIBRARY FUND	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
01-492-300	TRANSFER TO CAPITAL RESERVE	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	<b>Subtotal</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>\$0.00</b>
<b>Total GENERAL FUND Expenditures:</b>		<b>\$3,228,860.00</b>	<b>\$204,863.90</b>	<b>\$1,444,149.66</b>	<b>44.73%</b>	<b>\$1,784,710.34</b>
<b>Total GENERAL FUND Revenues:</b>						
		<b>\$3,230,000.00</b>	<b>\$36,739.24</b>	<b>\$2,106,988.41</b>		<b>\$1,123,011.59</b>
<b>Total GENERAL FUND Expenditures:</b>		<b>\$3,228,860.00</b>	<b>\$204,863.90</b>	<b>\$1,444,149.66</b>		<b>\$1,784,710.34</b>
<b>Total GENERAL FUND Fund Balance:</b>		<b>\$1,140.00</b>	<b>(\$168,124.66)</b>	<b>\$662,838.75</b>		<b>(\$661,698.75)</b>

**Telford Borough**  
**12/31/23 P&L Projection**  
**as of 7/31/23**

	BUDGET	YTD AS OF 7/31/23	AUG - DEC PROJECTION	2023 FY PROJECTION	
<b>GENERAL FUND (01)</b>					
<b>REVENUE</b>					
REAL PROPERTY TAXES					
REAL ESTATE TAXES - CURRENT YE	1,342,970	1,343,140	-	1,343,140	same as last year's Aug-Dec
REAL ESTATE TAXES - DELINQUENT	21,925	2,349	16,500	18,849	same as last year's Aug-Dec
REAL ESTATE TAXES - LIENED	9,000	3,253	2,800	6,053	same as last year's Aug-Dec
REAL ESTATE TAXES - INTERIM	2,000	-	1,300	1,300	same as last year's Aug-Dec
	<b>1,375,895</b>	<b>1,348,742</b>	<b>20,600</b>	<b>1,369,342</b>	
LOCAL TAX ENABLING ACT 511					
PER CAPITA TAXES - DELINQUENT	20	11	-	11	
LOCAL SERVICES TAX	63,500	35,856	22,410	58,267	1st 8 months prorated over entire year
REAL ESTATE TRANSFER TAXES	110,000	54,721	34,201	88,922	1st 8 months prorated over entire year
EARNED INCOME TAXES - CURRENT	650,000	392,663	245,414	638,078	1st 8 months prorated over entire year
	<b>823,520</b>	<b>483,252</b>	<b>302,026</b>	<b>785,277</b>	
PENALTY & INTEREST-DELIN ACCTS					
REAL ESTATE TAX - PENALTIES &	3,500	-	2,300	2,300	
PER CAPITA TAX - PENALTIES & I	-	1	-	1	
	<b>3,500</b>	<b>1</b>	<b>2,300</b>	<b>2,301</b>	
BUSINESS LICENSES & PERMITS					
PEDDLERS	200	210	-	210	
CABLE TELEVISION FRANCHISE	82,800	39,955	39,955	79,910	same as first half of year
	<b>83,000</b>	<b>40,165</b>	<b>39,955</b>	<b>80,120</b>	
FINES					
VEHICLE CODE VIOLATIONS	1,600	759	474	1,233	1st 8 months prorated over entire year
VIOLATIONS, ORDINANCES & RESTI	3,200	2,129	1,331	3,460	1st 8 months prorated over entire year
DISTRICT JUSTICE	8,000	7,743	4,839	12,582	1st 8 months prorated over entire year
	<b>12,800</b>	<b>10,631</b>	<b>6,645</b>	<b>17,276</b>	
INTEREST EARNINGS					
INTEREST EARNINGS	3,300	8,787	20,000	28,787	estimate for higher PLGIT rates
RENTS AND ROYALTIES					
RENT OF LAND	2,100	650	100	750	
RENT OF BUILDINGS	34,060	22,655	14,159	36,814	1st 8 months prorated over entire year
	<b>36,160</b>	<b>23,305</b>	<b>14,259</b>	<b>37,564</b>	
ST CAPITAL & OPERATING GRANTS					
STREET & HIGHWAY GRANTS	6,250	-	6,250	6,250	budgeted snow agreement payment
ST SHRED REV & ENTITLEMENTS					
PUBLIC UTILITY REALTY TAX	2,000	-	2,000	2,000	budgeted amount
ALCOHOLIC BEVERAGES TAXES	400	-	400	400	budgeted amount
FOREIGN CASUALTY INS. PREMIUM	170,955	-	170,955	170,955	budgeted amount
FOREIGN CASUALTY INS PREMIUM	29,900	-	29,900	29,900	budgeted amount
	<b>203,255</b>	<b>-</b>	<b>203,255</b>	<b>203,255</b>	
LOCAL GOV UNIT SHARED REV/ENT					
OTHER GRANTS	-	-	-	-	
RECYCLING GRANT PROCEEDS	9,000	-	9,000	9,000	budgeted amount
	<b>9,000</b>	<b>-</b>	<b>9,000</b>	<b>9,000</b>	
PAYMENT IN LIEU OF TAXES					
PAYMENTS IN LIEU OF TAXES	134,790	140,099	-	140,099	
GENERAL GOVERNMENT					
SUBDIVISION FEES	-	-	-	-	
VARIANCE FEES	1,000	-	1,000	1,000	budgeted amount
CERTIFICATION FEES	8,000	3,300	2,063	5,363	1st 8 months prorated over entire year

**Telford Borough**  
**12/31/23 P&L Projection**  
**as of 7/31/23**

	BUDGET	YTD AS OF 7/31/23	AUG - DEC PROJECTION	2023 FY PROJECTION	
MAPS & ORDINANCES SOLD	-	-	-	-	
	<b>9,000</b>	<b>3,300</b>	<b>3,063</b>	<b>6,363</b>	
PUBLIC SAFETY					
POLICE REPORTS	700	440	275	715	1st 8 months prorated over entire year
POLICE SERVICES REIMBURSEMENTS	1,200	6,449	1,700	8,149	same as last year
POLICE SERVICES	250	195	100	295	
BUILDING PERMITS	24,000	23,188	14,493	37,681	1st 8 months prorated over entire year
PLUMBING PERMITS	3,350	-	-	-	
OTHER PERMITS AND FEES	17,300	17,406	10,879	28,285	1st 8 months prorated over entire year
W/C REIMBURSEMENT	18,260	-	18,000	18,000	budgeted amount
	<b>65,060</b>	<b>47,678</b>	<b>45,446</b>	<b>93,124</b>	
NON-REVENUE RECEIPTS					
NON-REVENUE RECEIPTS	1,000	1,030	-	1,030	
OTHER FINANCING SERVICES					
MATERIALS & SERVICES SOLD	-	-	-	-	
AUTHORITY PENSION REIM	89,575	-	123,131	123,131	TBA portion of actual PMRS invoice
ESCROW FUND TRANSFER	1,000	-	7,500	7,500	interest transfer
HIGHWAY AID TRANSFER	246,095	-	130,000	130,000	transfer of liquid fuels balance
RECREATION FUND TRANSFER	18,500	-	18,500	18,500	budgeted amount (transfer for park exps)
CAP RESERVE TRANSFER	75,800	-	75,800	75,800	budgeted amount (transfer for capital exps)
	<b>430,970</b>	<b>-</b>	<b>354,931</b>	<b>354,931</b>	
PROCEEDS OF SHORT-TERM DEBT					
REFUNDS - PRIOR YEAR EXPENDITURE	500	-	-	-	
CASH BALANCE FORWARDED					
UNAPPROPRIATED BALANCE FROM PR	32,000	-	-	-	disregarding; this is just use of savings
<b>TOTAL GENERAL FUND REVENUES</b>	<b>3,230,000</b>	<b>2,106,988</b>	<b>1,027,729</b>	<b>3,134,718</b>	
<b>EXPENDITURES</b>					
LEGISLATIVE BODY					
MATERIALS & SUPPLIES	100	-	-	-	
ADVERTISING, PRINTING, AND BIN	3,700	2,905	1,816	4,721	
DUES, SUBSCRIPTIONS, AND MEMBERSHIP	1,040	1,085	678	1,763	
MEETINGS & CONFERENCES	4,520	1,215	759	1,975	
OTHER	300	-	-	-	
EXPENSE CONTRIBUTION	600	(100)	(63)	(163)	
	<b>10,260</b>	<b>5,105</b>	<b>3,191</b>	<b>8,296</b>	
ADMINISTRATION					
WAGES - BOROUGH MANAGER	62,550	47,317	29,840	77,157	most recent month x 5
WAGES - OFFICE	98,435	70,473	35,945	106,418	most recent month x 5
OFFICE SUPPLIES	2,825	2,482	1,551	4,033	1st 8 months prorated over entire year
MATERIALS & SUPPLIES	2,000	531	332	863	1st 8 months prorated over entire year
MINOR EQUIPMENT	500	46	28	74	1st 8 months prorated over entire year
PROFESSIONAL SERVICES	-	(9,406)	-	(9,406)	
ENGINEERING	1,500	492	308	800	1st 8 months prorated over entire year
TELEPHONE	4,360	4,961	3,101	8,062	1st 8 months prorated over entire year
POSTAGE, PRINTING & ADV	4,025	588	368	956	1st 8 months prorated over entire year
INSURANCE & BONDING	4,750	4,482	2,801	7,283	1st 8 months prorated over entire year
MACHINERY & EQUIPMENT REPAIR	3,090	2,175	1,360	3,535	1st 8 months prorated over entire year
VEHICLE EQUIP & REPAIR	-	414	259	672	1st 8 months prorated over entire year
SOFTWARE LEASE	2,590	2,810	1,756	4,566	1st 8 months prorated over entire year
OFFICE EQUIPMENT LEASE	3,475	1,396	873	2,269	1st 8 months prorated over entire year
DUES, SUBSCRIPTIONS	2,500	1,975	1,234	3,209	1st 8 months prorated over entire year

**Telford Borough**  
**12/31/23 P&L Projection**  
**as of 7/31/23**

	BUDGET	YTD AS OF 7/31/23	AUG - DEC PROJECTION	2023 FY PROJECTION	
MEETINGS & CONFERENCES	1,595	547	342	889	1st 8 months prorated over entire year
OTHER OPERATING SUPPLIES	1,265	382	239	621	1st 8 months prorated over entire year
WEBSITE DESIGN	750	3,542	2,214	5,756	1st 8 months prorated over entire year
MACHINERY & EQUIPMENT	-	2,214	1,383	3,597	1st 8 months prorated over entire year
	<b>196,210</b>	<b>137,421</b>	<b>83,933</b>	<b>221,354</b>	
FINANCIAL ADMINISTRATION					
ACCOUNTING & AUDITING	10,650	6,200	4,450	10,650	budgeted amount
TAX COLLECTION					
WAGES - TAX COLLECTION	8,400	4,900	3,500	8,400	budgeted amount
MATERIALS & SUPPLIES	850	-	850	850	budgeted amount
EARNED INCOME TAX COLLECTOR	7,150	-	7,150	7,150	budgeted amount
LOCAL SERVICES TAX COLLECTOR	1,115	-	1,115	1,115	budgeted amount
INSURANCE & BONDING	295	295	184	479	
MEETINGS & CONFERENCES	175	-	-	-	
	<b>17,985</b>	<b>5,195</b>	<b>12,799</b>	<b>17,994</b>	
LAW					
PROFESSIONAL & LEGAL SERVICES	17,500	15,322	9,576	24,898	1st 8 months prorated over entire year
MEETINGS & CONFERENCES	20	-	-	-	
	<b>17,520</b>	<b>15,322</b>	<b>9,576</b>	<b>24,898</b>	
GENL GOVT BUILDINGS & PLANT					
WAGES - MAINTENANCE	17,000	9,433	5,895	15,328	
CLEANING SUPPLIES	450	-	-	-	
MATERIAL & SUPPLIES	500	499	312	811	1st 8 months prorated over entire year
OTHER PROFESSIONAL SERVICES	6,775	2,746	1,716	4,462	1st 8 months prorated over entire year
ELECTRICITY	17,300	9,662	6,039	15,701	1st 8 months prorated over entire year
SOLID WASTE	3,000	1,737	1,086	2,823	1st 8 months prorated over entire year
LAND MAINTENANCE	250	73	46	119	1st 8 months prorated over entire year
COMMUNITY BLDG.	3,750	651	407	1,058	1st 8 months prorated over entire year
BUILDING REPAIR	1,000	2,331	1,457	3,788	1st 8 months prorated over entire year
MACHINERY & EQUIPMENT REPAIR	3,900	1,771	1,107	2,878	1st 8 months prorated over entire year
TRAIN STATION BLDG	9,900	7,092	4,433	11,525	1st 8 months prorated over entire year
JANITORIAL SERVICE	16,380	4,369	2,730	7,099	1st 8 months prorated over entire year
CAPITAL EXP. (OFFICE IMP)	54,300	7,662	46,638	54,300	budgeted amount
MACHINERY & EQUIPMENT	-	-	-	-	
	<b>134,505</b>	<b>48,026</b>	<b>71,865</b>	<b>119,891</b>	
POLICE					
WAGES - POLICE CHIEF	129,820	75,840	53,980	129,820	budgeted amount
WAGES - DETECTIVE	138,295	77,992	48,745	126,737	1st 8 months prorated over entire year
WAGES - PATROLMEN	486,340	251,187	156,992	408,178	1st 8 months prorated over entire year
WAGES - PATROLMEN PART-TIME	64,325	71,534	44,709	116,243	1st 8 months prorated over entire year
WAGES - SECRETARY	87,475	30,095	18,809	48,904	1st 8 months prorated over entire year
HEALTH/HOSPITALIZATION INSURAN	215,620	102,361	82,077	184,438	most recent invoice x 5
LIFE & DISABILITY INSURANCE	8,855	4,904	3,802	8,706	most recent invoice x 5
PENSION	63,482	(12)	64,408	64,396	actual invoice from PMRS
SOCIAL SECURITY	60,515	38,209	23,880	62,089	1st 8 months prorated over entire year
POLICE HEALTH SAVINGS ACCT	6,000	-	16,000	16,000	current year and missed payments in Pys
WORKERS COMP INS.	56,970	-	-	-	no new expense; currently in 401 account
OFFICE SUPPLIES	1,800	523	327	850	1st 8 months prorated over entire year
GASOLINE	14,000	6,926	4,329	11,256	1st 8 months prorated over entire year
UNIFORMS	5,000	1,083	677	1,760	1st 8 months prorated over entire year
MATERIALS & SUPPLIES/OPERATING	6,000	2,292	1,432	3,724	1st 8 months prorated over entire year
MINOR EQUIPMENT	1,500	2,963	1,852	4,815	1st 8 months prorated over entire year
TELEPHONE	7,220	6,187	3,867	10,053	1st 8 months prorated over entire year
OFFICE EQUIP & REPAIR	14,355	7,667	4,792	12,458	1st 8 months prorated over entire year

**Telford Borough**  
**12/31/23 P&L Projection**  
**as of 7/31/23**

	BUDGET	YTD AS OF 7/31/23	AUG - DEC PROJECTION	2023 FY PROJECTION	
VEHICLE MAINT & SUPPLIES	12,800	9,224	5,765	14,989	1st 8 months prorated over entire year
DUES, SUBSCRIPTIONS, MEMBERSHI	5,615	5,435	3,397	8,832	1st 8 months prorated over entire year
LAUNDRY & DRY CLEANING	500	-	500	500	budgeted amount
MEETINGS, CONF. & SCHOOLING	13,800	7,249	4,530	11,779	1st 8 months prorated over entire year
OTHER SERVICES	15,055	7,615	4,760	12,375	1st 8 months prorated over entire year
S.P.C.A.	250	-	250	250	budgeted amount
NORTH PENN TACTICAL RESISTANCE	3,500	-	3,500	3,500	budgeted amount
WEBSITE DESIGN/MAINT	400	529	331	860	1st 8 months prorated over entire year
MACHINERY & EQUIPMENT	2,200	1,239	775	2,014	1st 8 months prorated over entire year
	<b>1,421,692</b>	<b>711,042</b>	<b>554,485</b>	<b>1,265,527</b>	
<b>FIRE</b>					
RELIEF ASSOCIATION	29,900	-	29,900	29,900	budgeted amount
WORKER'S COMP. INS.	33,640	-	21,692	21,692	actual billed amount
NORTH PENN GOODWILL	500	-	500	500	budgeted amount
	<b>64,040</b>	<b>-</b>	<b>52,092</b>	<b>52,092</b>	
<b>PROTECTIVE INSPECTION</b>					
PROFESSIONAL SERVICES	27,500	12,990	14,510	27,500	budgeted amount
<b>PLANNING AND ZONING</b>					
PROFESSIONAL SERVICES	2,000	228	2,000	2,228	budgeted amount
POSTAGE & SUPPLIES	50	-	50	50	budgeted amount
ADVERTISING & PRINTING	1,000	1,678	1,000	2,678	budgeted amount
OTHER SERVICES	3,000	-	3,000	3,000	budgeted amount
	<b>6,050</b>	<b>1,905</b>	<b>6,050</b>	<b>7,955</b>	
<b>HEALTH</b>					
WORKER'S COMP. INS.	1,310	-	1,310	1,310	budgeted amount
AMBULANCE	2,500	-	2,500	2,500	budgeted amount
	<b>3,810</b>	<b>-</b>	<b>3,810</b>	<b>3,810</b>	
<b>HIWAY - GENERAL SERVICES</b>					
WAGES - MAINTENANCE	24,750	11,819	7,387	19,206	1st 8 months prorated over entire year
WAGES - PUBLIC WORKS DIRECTOR	38,920	24,697	15,436	40,133	1st 8 months prorated over entire year
GASOLINE	7,000	5,016	3,135	8,150	1st 8 months prorated over entire year
UNIFORMS	2,150	886	554	1,440	1st 8 months prorated over entire year
MATERIALS & SUPPLIES	300	1,802	1,126	2,928	1st 8 months prorated over entire year
SMALL TOOLS & MINOR EQUIPMENT	500	69	43	112	1st 8 months prorated over entire year
ENGINEERING SERVICES	7,500	16,681	10,425	27,106	1st 8 months prorated over entire year
RADIO EQUIPMENT	250	-	-	-	1st 8 months prorated over entire year
MACHINERY & EQUIPMENT REPAIRS	500	621	388	1,010	1st 8 months prorated over entire year
VEHICLE MAINT & EXP	2,000	1,376	860	2,237	1st 8 months prorated over entire year
DUES, SUBSCRIPTIONS, MEMBERSHI	275	63	39	102	1st 8 months prorated over entire year
MEETINGS & CONFERENCES	600	280	175	455	1st 8 months prorated over entire year
OTHER	870	100	63	163	1st 8 months prorated over entire year
	<b>85,615</b>	<b>63,409</b>	<b>39,631</b>	<b>103,040</b>	
<b>CLEANING OF STREETS &amp; GUTTERS</b>					
WAGES - STREET & GUTTER CLEANI	22,000	3,314	2,071	5,386	1st 8 months prorated over entire year
MACHINERY & EQUIPMENT REPAIR	4,000	1,167	730	1,897	1st 8 months prorated over entire year
	<b>26,000</b>	<b>4,482</b>	<b>2,801</b>	<b>7,282</b>	
<b>HIWAY - SNOW &amp; ICE REMOVAL</b>					
WAGES - SNOW REMOVAL	20,500	155	20,500	20,655	budgeted amount
HIGHWAY SUPPLIES	20,000	4,951	3,094	8,046	1st 8 months prorated over entire year
MACHINERY & EQUIPMENT REPAIR	1,500	-	1,500	1,500	budgeted amount
MCHINERY & EQUIPMENT PUR	12,500	9,985	6,241	16,226	1st 8 months prorated over entire year
	<b>54,500</b>	<b>15,091</b>	<b>31,335</b>	<b>46,426</b>	
<b>TRAFFIC SIGNALS &amp; STREET SIGNS</b>					
WAGES - STREET SIGNS & TRAF SI	6,000	4,978	3,111	8,089	1st 8 months prorated over entire year

**Telford Borough**  
**12/31/23 P&L Projection**  
**as of 7/31/23**

	BUDGET	YTD AS OF 7/31/23	AUG - DEC PROJECTION	2023 FY PROJECTION	
MATERIALS & SUPPLIES	2,000	3,683	2,302	5,985	1st 8 months prorated over entire year
ELECTRICITY - TRAF SIG	1,100	77	48	126	1st 8 months prorated over entire year
MACHINERY & EQUIPMENT REPAIRS	1,000	1,435	897	2,332	1st 8 months prorated over entire year
	<b>10,100</b>	<b>10,174</b>	<b>6,359</b>	<b>16,532</b>	
HIWAY - STREET LIGHTING					
ELECTRICITY - ST LIGHTING	46,500	30,982	19,363	50,345	1st 8 months prorated over entire year
SIDEWALKS AND CROSSWALKS					
WAGES - SIDEWALK & CROSSWALKS	5,500	210	131	341	1st 8 months prorated over entire year
MATERIALS & SUPPLIES	7,000	-	2,500	2,500	estimate
	<b>12,500</b>	<b>210</b>	<b>2,631</b>	<b>2,841</b>	
STORM SEWERS AND DRAINS					
WAGES - MAINT. STORM DRAINS	15,000	6,069	3,793	9,863	1st 8 months prorated over entire year
MATERIALS & SUPPLIES	5,000	2,351	1,469	3,820	1st 8 months prorated over entire year
	<b>20,000</b>	<b>8,420</b>	<b>5,263</b>	<b>13,683</b>	
MAINT/REPAIR TO HWAY & BRIDGES					
WAGES - MAINT. STREETS & BRIDG	22,000	19,026	11,891	30,917	1st 8 months prorated over entire year
MATERIALS & SUPPLIES	36,410	-	10,000	10,000	estimate
	<b>58,410</b>	<b>19,026</b>	<b>21,891</b>	<b>40,917</b>	
CONSTRUCTION AND REBUILDING					
WAGES - CONST. STREETS & BRIDG	2,500	-	2,500	2,500	budgeted amount
MATERIALS & SUPPLIES	150,495	-	150,495	150,495	budgeted amount
	<b>152,995</b>	<b>-</b>	<b>152,995</b>	<b>152,995</b>	
PARKING FACILITIES					
WAGES - PARKING FACILITIES	3,500	851	532	1,383	1st 8 months prorated over entire year
MATERIALS & SUPPLIES	8,500	12,570	7,856	20,426	1st 8 months prorated over entire year
ELECTRICITY	2,050	1,691	1,057	2,747	1st 8 months prorated over entire year
	<b>14,050</b>	<b>15,111</b>	<b>9,445</b>	<b>24,556</b>	
STORM SEWER & FLOOD CONTROL					
WAGES - STORM WATER MANAG. & C	3,500	1,692	1,058	2,750	1st 8 months prorated over entire year
MATERIALS & SUPPLIES	500	3,596	2,248	5,844	1st 8 months prorated over entire year
	<b>4,000</b>	<b>5,289</b>	<b>3,305</b>	<b>8,594</b>	
PARKS					
WAGES - MAINT. PARKS	55,000	34,506	21,566	56,072	1st 8 months prorated over entire year
GASOLINE	1,800	521	326	847	1st 8 months prorated over entire year
MATERIALS & SUPPLIES	11,000	1,904	1,190	3,094	1st 8 months prorated over entire year
SMALL TOOLS & MINOR EQUIPMENT	1,895	1,023	640	1,663	1st 8 months prorated over entire year
ELECTRICITY	3,835	1,017	636	1,653	1st 8 months prorated over entire year
MACHINERY & EQUIPMENT REPAIR	3,000	892	557	1,449	1st 8 months prorated over entire year
EQUIPMENT RENTALS	9,600	7,600	4,750	12,350	1st 8 months prorated over entire year
MACHINE & EQUIP. PURCHASE	-	5,392	3,370	8,761	1st 8 months prorated over entire year
	<b>86,130</b>	<b>52,855</b>	<b>33,034</b>	<b>85,889</b>	
CIVIL & MILITARY CELEBRATIONS					
WAGES	5,000	1,429	893	2,322	1st 8 months prorated over entire year
MATERIALS & SUPPLIES	350	-	-	-	
DECORATIONS	2,000	172	107	279	1st 8 months prorated over entire year
ELECTRICITY	600	-	-	-	
	<b>7,950</b>	<b>1,601</b>	<b>1,000</b>	<b>2,601</b>	
CONSERVATION & DEVELOPMENT					
PROFESSIONAL SERVICES	60,000	52,500	7,500	60,000	budgeted amount
DEBT PRINCIPAL					
GENERAL OBLIGATION PRINCIPAL	68,595	60,981	-	60,981	QNB car loan paid off
GEN OBLIGATION INTEREST	39,315	20,544	-	20,544	QNB car loan paid off
	<b>107,910</b>	<b>81,525</b>	<b>-</b>	<b>81,525</b>	



**Telford Borough**  
**12/31/23 P&L Projection**  
**as of 7/31/23**

	<b>BUDGET</b>	<b>YTD AS OF 7/31/23</b>	<b>AUG - DEC PROJECTION</b>	<b>2023 FY PROJECTION</b>	
INSURANCE					
LIABILITY & PROPERTY	93,475	55,938	37,537	93,475	budgeted amount
W/C INS	23,370	720	22,650	23,370	budgeted amount
	<b>116,845</b>	<b>56,658</b>	<b>60,187</b>	<b>116,845</b>	
EMPLOYEE BENEFITS					
PA UNEMPLOY COMP	-	1,758	1,099	2,857	1st 8 months prorated over entire year
MEDICAL & DENTAL	136,780	59,018	108,925	167,943	Not sure where this budget # came from
EMPLOYEE ASSISTANCE PROGRAM	975	957	598	1,555	1st 8 months prorated over entire year
LIFE & DISABILITY INSURANCE	5,925	4,627	7,950	12,577	most recent monthly invoice x 5
PENSION	281,308	-	345,850	345,850	actual invoice from PMRS
S/S EMPLOYER'S SHARE	30,145	17,253	13,480	30,733	most recent month x 5
POLICE HEALTH SAVINGS ACCT	-	-	-	-	
	<b>455,133</b>	<b>83,613</b>	<b>477,902</b>	<b>561,515</b>	
<b>TOTAL GENERAL FUND EXPENDITURE:</b>	<b>3,228,860</b>	<b>1,444,150</b>	<b>1,691,404</b>	<b>3,135,553</b>	
TOTAL GENERAL FUND REVENUES:	3,230,000	2,106,988	1,027,729	3,134,718	
TOTAL GENERAL FUND EXPENDITURE:	3,228,860	1,444,150	1,691,404	3,135,553	
<b>TOTAL GENERAL FUND NET:</b>	<b>1,140</b>	<b>662,839</b>	<b>(663,674)</b>	<b>(836)</b>	

**BOROUGH OF TELFORD**  
**FINANCIAL STATEMENTS**  
**YEAR ENDED DECEMBER 31, 2022**

## BOROUGH OF TELFORD

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## INDEPENDENT AUDITORS' REPORT

To the Borough Council  
Borough of Telford  
Telford, Pennsylvania

### Opinions

We have audited the accompanying financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the Borough of Telford as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the Borough's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the Borough of Telford, as of December 31, 2022, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Borough of Telford, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Borough of Telford's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### **Auditors' Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Borough of Telford's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Borough of Telford's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

## Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, schedules of changes in net pension liability, and schedules of employer contributions – pension plan on pages 4 through 9 and 44 through 49 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.



STYER ASSOCIATES  
Certified Public Accountants

Souderton, Pennsylvania  
July 20, 2023

**BOROUGH OF TELFORD  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
DECEMBER 31, 2022**

The following discussion and analysis of the Borough of Telford's (the Borough) financial performance provides an overview of the Borough's financial activities for the fiscal year ending December 31, 2022. Please read it in conjunction with the Borough's financial statements starting on page 10. The discussion and analysis is designed to:

- Assist the reader to focus on significant financial issues.
- Provide an overview of the Borough's financial activity.
- Identify changes in the Borough's financial position (its ability to address subsequent year challenges).
- Identify material deviations from the approved budget.
- Identify individual fund issues or concerns.

**Using This Annual Report:**

This annual report consists of a series of financial statements. *The Statement of Net Position* and the *Statement of Activities*, (shown on pages 10 and 11) provide information about the activities of the Borough as a whole. The *Balance Sheet*, the *Statement of Revenues, Expenditures, and Changes in Fund Balances*, and *Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances* (shown on pages 12 through 14) provide information about the financial activities of Governmental Funds.

**Financial Highlights:**

- The Borough's assets exceeded its liabilities at the close of the fiscal year by \$4,304,709 (net position) as shown in the *Statement of Net Position* on page 10.
- The Borough's total net position increased \$418,060 as shown on page 11.
- As of the close of the current fiscal year, the Borough's governmental funds reported combined ending fund balances of \$1,079,337, an increase of \$19,423 from the prior year end.
- At the end of the current fiscal year, *unassigned fund balance* for the General Fund was \$319,629 or 11% of general fund expenditures.

**Government-Wide Financial Statements:**

The *Government-Wide Financial Statements* consist of the *Statement of Net Position* and the *Statement of Activities*. These reports, located on pages 10 and 11, are designed to be corporate-like in that all governmental activities are consolidated into columns which add to a total for the Primary Government. Both of the *Government-Wide Financial Statements* distinguish functions of the Borough that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges. The governmental activities of the Borough include general government administration, public safety, and public works. These statements combine and consolidate the governmental fund's current financial resources (short term spendable resources) with capital assets and long-term obligations using the accrual basis of accounting to depict the total net position.

**BOROUGH OF TELFORD  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
DECEMBER 31, 2022**

**Government-Wide Financial Statements (Continued):**

- The *Statement of Net Position* presents information on all of the Borough's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of how the financial position of the Borough may be changing. Increases in net position may indicate an improved financial position; however, even decreases in net position may reflect a changing manner in which the Borough may have used previously accumulated funds.

**BOROUGH OF TELFORD  
SUMMARY OF NET POSITION**

	Governmental Activities Primary Government	
	<u>2022</u>	<u>2021</u>
Current and other assets .....	\$3,667,938	\$2,335,758
Capital assets.....	<u>3,839,724</u>	<u>4,014,992</u>
Total Assets.....	<u>7,507,662</u>	<u>6,350,750</u>
Deferred outflows of resources .....	<u>550,172</u>	<u>682,276</u>
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES .....</b>	<b><u>\$8,057,834</u></b>	<b><u>\$7,033,026</u></b>
Current liabilities .....	\$ 153,845	\$ 140,906
Noncurrent liabilities .....	<u>1,267,765</u>	<u>1,348,133</u>
Total Liabilities.....	<u>1,421,610</u>	<u>1,489,039</u>
Deferred inflows of resources .....	<u>2,331,515</u>	<u>1,657,338</u>
Net Position:		
Invested in capital assets, net of related debt.	2,658,514	2,821,473
Restricted .....	257,524	128,302
Unrestricted.....	<u>1,388,671</u>	<u>936,874</u>
Total Net Position .....	<u>4,304,709</u>	<u>3,886,649</u>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION.....</b>	<b><u>\$8,057,834</u></b>	<b><u>\$7,033,026</u></b>



**BOROUGH OF TELFORD  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
DECEMBER 31, 2022**

**Government-Wide Financial Statements (Continued):**

- The *Statement of Activities* presents information showing how the Borough's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the transaction occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods, (e.g., uncollected taxes and earned but unused sick leave).

**BOROUGH OF TELFORD  
STATEMENT OF ACTIVITIES  
(CHANGES IN NET POSITION)**

	Governmental Activities Primary Government	
	<u>2022</u>	<u>2021</u>
Revenues:		
Program revenues:		
Charges for services .....	\$ 310,638	\$ 221,169
Grants and contributions .....	343,574	430,416
General revenues:		
Property taxes .....	1,404,763	1,363,669
Other taxes .....	1,023,045	935,285
Investment earnings .....	6,893	3,386
Miscellaneous .....	<u>27,292</u>	<u>24,265</u>
Total Revenues .....	<u>3,116,205</u>	<u>2,978,190</u>
Expenses:		
General government .....	434,527	387,745
Public safety .....	1,144,706	1,097,075
Public works .....	629,222	493,247
Recreation and conservation .....	207,187	208,561
Employee benefits .....	71,027	268,839
Insurance .....	171,331	150,721
Interest on long term debt .....	<u>40,145</u>	<u>41,621</u>
Total Expenses .....	<u>2,698,145</u>	<u>2,647,809</u>
<b>Increase in Net Position .....</b>	<b>418,060</b>	<b>330,381</b>
<b>NET POSITION – BEGINNING .....</b>	<b><u>3,886,649</u></b>	<b><u>3,556,268</u></b>
<b>NET POSITION – ENDING .....</b>	<b><u>\$ 4,304,709</u></b>	<b><u>\$ 3,886,649</u></b>

**BOROUGH OF TELFORD  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
DECEMBER 31, 2022**

**Fund Financial Statements:**

A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Borough, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Borough are governmental funds.

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financial requirements.

The general fund is an operating fund used to deposit receipts and withdraw the appropriate expenses. The governmental general fund reports presented on pages 12 through 13 show a total ending fund balance of \$319,629 compared to \$495,353 at the end of 2021.

The capital reserve fund report presented on pages 12 and 13 shows a fund balance of \$502,184. The capital reserve fund is used to accumulate money for the purchase of property, future equipment, and vehicles or unexpected emergency expenditures.

The other governmental funds are comprised of the highway aid fund, fire protection fund and library fund. The highway aid fund is used for the maintenance and repair of the street system. The fire protection fund is used to collect real estate taxes and remit them to the Telford Volunteer Fire Company. The library fund is used to collect real estate taxes and remit them to the Indian Valley Public Library. The total other funds fund balance shown on pages 12 and 13 is \$193,051.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the Borough's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

**BOROUGH OF TELFORD**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**DECEMBER 31, 2022**

**Notes to the Financial Statements:**

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the Financial Statements can be found on pages 17 through 43 of this report.

**Other Information:**

In addition to the basic financial statements and accompanying notes, this report also presents *required supplementary information* concerning budgetary comparisons for the general fund, schedules of changes in net pension liability, and schedules of employer contributions – pension plan.

**Capital Asset and Debt Administration:**

Capital Assets: The Borough's investment in capital assets for its governmental activities as of December 31, 2022, amounts to \$3,839,724 (net of accumulated depreciation). This investment in capital assets includes land, buildings, improvements, and machinery and equipment.

Capital assets, net of accumulated depreciation, are illustrated in the following table:

	Governmental Activities Primary Government	
	<u>2022</u>	<u>2021</u>
Land .....	\$ 348,537	\$ 348,537
Buildings .....	1,071,171	1,080,690
Equipment .....	228,659	264,571
Infrastructure .....	2,050,061	2,170,461
Vehicles .....	<u>141,296</u>	<u>150,733</u>
Total .....	<u>\$3,839,724</u>	<u>\$4,014,992</u>

Additional information on the Borough's capital assets can be found in note 3 on page 23 of this report.

**BOROUGH OF TELFORD  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
DECEMBER 31, 2022**

**Capital Asset and Debt Administration (Continued):**

Long term liabilities: At the end of the current fiscal year, the Borough had total outstanding long-term liabilities of \$1,348,133 and details are summarized in the following table:

	Governmental Activities	
	Primary Government	
	<u>2022</u>	<u>2021</u>
Notes payable.....	\$1,181,209	\$1,193,518
Net pension liability.....	0	66,258
Compensated absences .....	<u>86,556</u>	<u>88,357</u>
Total .....	<u>\$1,267,765</u>	<u>\$1,348,133</u>

Additional information on the Borough's long-term debt and compliance can be found in note 5 on pages 24 through 26.

**Budgetary Comparison Schedule – General Fund:**

**Revenues and Other Financing Sources:** Total revenue for 2022 was \$2,869,451 which is \$193,691 more than budgeted. This surplus is primarily due to collections of real estate taxes, earned income taxes, and permits.

**Expenditures:** The total expenditures for 2022 were \$3,025,447 which is \$85,292 over budget, primarily due to overages in general government capital outlays.

There was a net budget excess of \$108,399.

This financial report is designed to provide our citizens, taxpayers, and investors and creditors with a general overview of the Borough's finances and to show the accountability for the money it receives. If you have any questions about this report, contact the Telford Borough, 50 Penn Avenue, Telford, PA, 18969.

**BOROUGH OF TELFORD**  
**STATEMENT OF NET POSITION**  
**DECEMBER 31, 2022**

	Primary Government Governmental Activities	Component Unit
<b><u>ASSETS</u></b>		
Cash.....	\$ 1,717,500	\$ 4,219,459
Receivables .....	17,330	1,119,465
Net pension asset.....	1,932,671	211,252
Due from other funds .....	282	0
Due from Authority .....	155	0
Due from Borough .....	0	11,786
Capital Assets:		
Land .....	348,537	0
Other capital assets, net of depreciation.....	3,491,187	30,449,247
Total Capital Assets .....	3,839,724	30,449,247
Total Assets .....	7,507,662	36,011,209
<b><u>DEFERRED OUTFLOWS OF RESOURCES</u></b>		
Deferred amounts related to pensions .....	550,172	160,054
Deferred amount on refunding of debt .....	0	0
Total Deferred Outflows of Resources.....	550,172	160,054
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES .....</b>	<b>\$ 8,057,834</b>	<b>\$ 36,171,263</b>
<b><u>LIABILITIES</u></b>		
Accounts payable .....	\$ 34,252	\$ 70,319
Accrued expenses .....	107,807	64,103
Due to Authority.....	11,786	0
Due to Borough .....	0	155
Developers escrow .....	0	487,087
Long term liabilities:		
Due within one year .....	73,550	754,000
Due in more than one year .....	1,194,215	259,518
Total Liabilities .....	1,421,610	1,635,182
<b><u>DEFERRED INFLOWS OF RESOURCES</u></b>		
Deferred amounts related to pensions .....	1,817,644	347,677
Deferred revenue .....	513,871	0
Total Deferred Inflows of Resources .....	2,331,515	347,677
<b><u>NET POSITION</u></b>		
Invested in capital assets, net of related debt .....	2,658,514	29,435,729
Restricted.....	257,524	16,816,897
Unrestricted (deficit) .....	1,388,671	(12,064,222)
Total Net Position .....	4,304,709	34,188,404
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION.....</b>	<b>\$ 8,057,834</b>	<b>\$ 36,171,263</b>

The notes to the financial statements are an integral part of this statement.

**BOROUGH OF TELFORD  
STATEMENT OF ACTIVITIES  
YEAR ENDED DECEMBER 31, 2022**

<u>Functions/Programs</u>	<u>Program Revenues</u>				<u>Component Unit</u>
	<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	
<b>PRIMARY GOVERNMENT</b>					
Governmental activities:					
General government .....	\$ 434,527	\$ 176,523	\$ 2,431	\$	\$ (255,573)
Public safety .....	1,144,706	134,115	29,873		(980,718)
Public works .....	629,222		140,315		(488,907)
Recreation and conservation .....	207,187				(207,187)
Employee benefits .....	71,027		170,955		99,928
Insurance .....	171,331				(171,331)
Interest on long term debt .....	40,145				(40,145)
Total Governmental Activities .....	<u>2,698,145</u>	<u>310,638</u>	<u>343,574</u>	<u>0</u>	<u>(2,043,933)</u>
<b>COMPONENT UNIT</b>					
Business-type activities:					
Sewer .....	2,423,576	3,102,874			\$ 679,298
Water .....	1,476,528	1,546,308			69,780
Nonoperating .....	28,731			148,031	(28,731)
Capital contributions .....				<u>148,031</u>	<u>148,031</u>
Total Component Unit .....	<u>3,928,835</u>	<u>4,649,182</u>	<u>0</u>	<u>0</u>	<u>868,378</u>
<b>General Revenues</b>					
Taxes:					
Property taxes, levied for general purposes .....				1,284,159	
Property taxes, levied for library services .....				60,302	
Property taxes, levied for fire protection .....				60,302	
Earned income taxes .....				732,240	
Local services tax .....				64,957	
Per capita taxes .....				39	
Real estate transfer taxes .....				143,649	
Franchise fees .....				82,160	11,918
Investment earnings .....				6,893	
Miscellaneous .....				6,058	
Special item - gain on sale of assets .....				21,234	56,503
Total General Revenues .....				<u>2,461,993</u>	<u>68,421</u>
<b>CHANGE IN NET POSITION</b> .....				418,060	936,799
<b>NET POSITION - BEGINNING</b> .....				<u>3,886,649</u>	<u>33,251,605</u>
<b>NET POSITION - ENDING</b> .....				<u>\$ 4,304,709</u>	<u>\$ 34,188,404</u>

The notes to the financial statements are an integral part of this statement.

**BOROUGH OF TELFORD**  
**BALANCE SHEET – GOVERNMENTAL FUNDS**  
**DECEMBER 31, 2022**

<u><b>ASSETS</b></u>	<u>General</u>	<u>Capital Reserve Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Cash.....	\$1,022,396	\$ 502,184	\$ 192,920	\$ 1,717,500
Receivables:				
Taxes.....	16,243			16,243
Other .....	1,087			1,087
Due from Authority.....	155			155
Due from other funds .....	282		131	413
<b>TOTAL ASSETS</b> .....	<u>\$1,040,163</u>	<u>\$ 502,184</u>	<u>\$ 193,051</u>	<u>\$ 1,735,398</u>

**LIABILITIES AND FUND BALANCES**

**Liabilities:**

Accounts payable .....	\$ 34,252	\$	\$	\$ 34,252
Accrued expenses.....	107,807			107,807
Due to other funds.....	131			131
Total Liabilities.....	<u>142,190</u>			<u>142,190</u>

**Deferred Inflows of Resources:**

Deferred revenue.....	<u>513,871</u>			<u>513,871</u>
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**Fund Balances:**

Restricted:				
Employee benefits .....	64,473			64,473
State liquid fuels expenditures...			192,981	192,981
Fire expenditures .....			35	35
Library expenditures.....			35	35
Assigned:				
Capital expenditures .....		502,184		502,184
Unassigned.....	319,629			319,629
Total Fund Balances .....	<u>384,102</u>	<u>502,184</u>	<u>193,051</u>	<u>1,079,337</u>

**TOTAL LIABILITIES AND**

<b>FUND BALANCES</b> .....	<u>\$1,040,163</u>	<u>\$ 502,184</u>	<u>\$ 193,051</u>	
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Amounts reported for *governmental activities* in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and therefore, are not reported in the funds.	3,839,724
Other long-term assets are not available to pay current period expenses.	1,932,671
Deferred outflows of resources related to pensions are not reported in the funds.	550,172
Deferred inflows of resources related to pensions are not reported in the funds.	(1,817,644)
Some liabilities are not due and payable in the current period and therefore, are not reported in the funds.	(1,279,551)
Net Position of Governmental Activities	<u>\$ 4,304,709</u>

The notes to the financial statement are an integral part of this statement.

**BOROUGH OF TELFORD**  
**STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES -**  
**GOVERNMENTAL FUNDS**  
**YEAR ENDED DECEMBER 31, 2022**

	<u>General</u>	<u>Capital Reserve Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
<b><u>Revenues:</u></b>				
Taxes, penalties and interest .....	\$2,225,044	\$	\$ 120,603	\$2,345,647
Franchise taxes .....	82,160			82,160
Permits, fines and licenses .....	103,785			103,785
Interest and rents .....	46,764	1,637	223	48,624
Intergovernmental revenues .....	219,283		124,291	343,574
Charges for services .....	165,123			165,123
Miscellaneous revenues .....	<u>27,292</u>			<u>27,292</u>
Total Revenues .....	<u>2,869,451</u>	<u>1,637</u>	<u>245,117</u>	<u>3,116,205</u>
<b><u>Expenditures:</u></b>				
General government .....	380,497			380,497
Public safety .....	1,027,975		60,443	1,088,418
Public works .....	359,409			359,409
Recreation and conservation .....	130,713		60,443	191,156
Debt service - principal .....	61,860			61,860
- interest .....	40,145			40,145
Capital outlays .....	222,734			222,734
Employee benefits .....	630,782			630,782
Insurance .....	<u>171,332</u>			<u>171,332</u>
Total Expenditures .....	<u>3,025,447</u>	<u>0</u>	<u>120,886</u>	<u>3,146,333</u>
<b>Excess (Deficiency) of Revenues</b>				
Over Expenditures .....	<u>(155,996)</u>	<u>1,637</u>	<u>124,231</u>	<u>(30,128)</u>
<b><u>Other Financing Sources (Uses):</u></b>				
Proceeds of general long term debt	49,551			49,551
Operating transfers in .....			4,806	4,806
Operating transfers out .....	<u>(4,806)</u>			<u>(4,806)</u>
Total Other Financing				
Sources (Uses) .....	<u>44,745</u>		<u>4,806</u>	<u>49,551</u>
Net Change in Fund Balances .....	(111,251)	1,637	129,037	19,423
FUND BALANCES-BEGINNING	<u>495,353</u>	<u>500,547</u>	<u>64,014</u>	<u>1,059,914</u>
FUND BALANCES-ENDING .....	<u>\$ 384,102</u>	<u>\$ 502,184</u>	<u>\$ 193,051</u>	<u>\$ 1,079,337</u>

The notes to the financial statements are an integral part of this statement.



**BOROUGH OF TELFORD**  
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES OF GOVERNMENTAL ACTIVITIES**  
**YEAR ENDED DECEMBER 31, 2022**

Net change in fund balances – total governmental funds	\$ 19,423
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation (\$320,086) exceeded capital outlays (\$144,818) in the current period.	(175,268)
Debt proceeds provide current financial resources to governmental funds but, issuing debt increases liabilities in the statement of net position.	(49,551)
Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long term liabilities in the statement of net position.	61,860
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds. The net change of this adjustment for 2022 is as follows.	<u>561,596</u>
Change in net position of governmental activities.	\$ <u>418,060</u>

The notes to the financial statements are an integral part of this statement.

**BOROUGH OF TELFORD**  
**STATEMENT OF FIDUCIARY NET POSITION**  
**DECEMBER 31, 2022**

	<u>Custodial Fund</u>
<b><u>ASSETS:</u></b>	
Cash .....	\$ <u>718,295</u>
 TOTAL ASSETS .....	 \$ <u><u>718,295</u></u>
 <b><u>LIABILITIES:</u></b>	
Due to other funds.....	\$ <u>282</u>
 TOTAL LIABILITIES .....	 \$ <u><u>282</u></u>
 <b><u>NET POSITION:</u></b>	
Restricted for:	
Developers and individuals.....	\$ <u>718,013</u>
 TOTAL NET POSITION .....	 \$ <u><u>718,013</u></u>

The notes to the financial statements are an integral part of this statement.

**BOROUGH OF TELFORD**  
**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**  
**DECEMBER 31, 2022**

	<u><b>Custodial Fund</b></u>
<b><u>Additions:</u></b>	
Contributions:	
Developers and individuals .....	\$ <u>2,000</u>
Total Contributions .....	<u>2,000</u>
Total Additions .....	<u>2,000</u>
<b><u>Deductions:</u></b>	
Professional fees .....	54,886
Return of contributions .....	<u>11,517</u>
Total Deductions .....	<u>66,403</u>
<b>NET DECREASE .....</b>	<b>(64,403)</b>
<b>NET POSITION - BEGINNING OF YEAR .....</b>	<b><u>782,416</u></b>
<b>NET POSITION - END OF YEAR .....</b>	<b><u>\$718,013</u></b>

The notes to the financial statements are an integral part of this statement.

**BOROUGH OF TELFORD**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2022**

**Note 1 - Summary of Significant Accounting Policies:**

The summary of significant accounting policies of the Borough is presented to assist in understanding the Borough's financial statements. The financial statements and notes are representations of the Borough's management, who is responsible for their integrity and objectivity. These accounting policies have been consistently applied in the preparation of the financial statements.

The Borough of Telford is a municipal corporation incorporated under Article II of the Commonwealth of Pennsylvania Municipal Code Act of 1966, as amended. The Borough operates under a council-manager form of government and provides such services as are authorized by its charter to advance the welfare, health, comfort, safety and convenience of the Borough and its inhabitants.

The Borough's financial statements are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). The more significant accounting policies established in GAAP and used by the Borough are discussed below.

**Reporting Entity:**

The financial statements of the Borough of Telford include all government activities, organizations and functions for which the Borough exercises significant oversight responsibility. The criteria considered in determining governmental activities to be reported within the Borough's financial statements includes the degree of oversight responsibility exercised by the Borough Council over a government organization, activity or function, the Borough's accountability for the activity's fiscal matters, its scope of public service and the nature of any special financing relationships which may exist between the Borough and a given government activity.

Therefore, the Borough's municipal services, which include public safety (police and fire), public works, sanitation, health and human services, culture and recreation, public improvements, planning and zoning, and general administrative services, are included in the accompanying financial statements.

**BOROUGH OF TELFORD**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2022**

**Note 1 - Summary of Significant Accounting Policies (Continued):**

Component Unit - After due consideration of each criteria, especially the substance of the Borough's relationship with Telford Borough Authority and using professional judgment, management has decided to include the Telford Borough Authority as a component unit within the combined financial statements. The specific criteria which necessitate the inclusion are:

1. Financial accountability - appointment of Authority Board members by Borough Council.
2. Responsibility for debt - the primary government guarantees the debt of the component unit.

Basic Financial Statements – Government-Wide Statements:

The Borough's basic financial statements include both government-wide (reporting the Borough as a whole) and fund financial statements (reporting the Borough's major funds). Both the government-wide and fund financial statements categorize primary activities as governmental or business-type. The Borough police and fire protection, parks, library and recreation, public works, and general administrative services are classified as governmental activities. The Borough's component unit, which provides water and sewer services to residents, is classified as a business-type activity.

In the government-wide Statement of Net Position, the governmental column (a) is presented on a consolidated basis by column, and (b) is reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long term debt obligations. The Borough's net position is reported in three parts – invested in capital assets, net of related debt; restricted net position; and unrestricted net position.

The government-wide Statement of Activities reports both the gross and net cost of each of the Borough's functions and business-type activities (police, fire, public works, etc.). The functions are also supported by general government revenues (property, earned income taxes, certain intergovernmental revenues, fines, permits and charges, etc.). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants. Program revenues must be directly associated with the function (police, public works, etc.) or a business-type activity. Operating grants include operating-specific and discretionary (either operating or capital) grants while the capital grants column reports capital-specific grants.

The net costs (by function) are normally covered by general revenue (property, earned income taxes, intergovernmental revenues, interest income, etc.).

**BOROUGH OF TELFORD**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2022**

**Note 1 - Summary of Significant Accounting Policies (Continued):**

Basic Financial Statements – Government-Wide Statements (Continued):

The Borough does not allocate indirect costs.

This government-wide focus is more on the sustainability of the Borough as an entity and the change in the Borough's net position resulting from the current year's activities.

Basic Financial Statements – Fund Financial Statements:

The financial transactions of the Borough are reported in individual fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprises its assets, liabilities, reserves, fund equity, revenues and expenditures/expenses. The various funds are reported by generic classification within the financial statements.

The emphasis in fund financial statements is on the major funds. Nonmajor funds by category are summarized into a single column. GASBS No. 34 sets forth minimum criteria (percentage of the assets, liabilities, revenues or expenditures/expenses) for the determination of major funds. The nonmajor funds are combined in a column in the fund financial statements.

The following fund types are used by the Borough:

1. Governmental Funds – The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position (sources, uses, and balances of financial resources) rather than upon net income. The following is a description of the governmental funds of the Borough:
  - a. **General fund** is the general operating fund of the Borough. It is used to account for all financial resources except those required to be accounted for in another fund.
  - b. **Capital reserve fund** is used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by business-type/proprietary funds).
  - c. **Special revenue funds** are used to account for the proceeds of specific revenue sources (other than capital projects) that are legally or administratively restricted to expenditures for specified purposes.

The special revenue funds of the Borough are not major funds and are reported in the other governmental funds column in the fund financial statements.

**BOROUGH OF TELFORD**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2022**

**Note 1 - Summary of Significant Accounting Policies (Continued):**

2. Fiduciary Funds – The funds are used to report assets held in a trustee or custodial capacity for others and, therefore, are not available to support Borough programs.
  - a. **Custodial fund** is used to account for funds posted by developers who have projects in progress in the Borough. The funds are used to pay legal, engineering, and administrative costs incurred by the Borough relating to those projects.

Basis of Accounting:

Basis of accounting refers to the point at which revenues or expenditures/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurements made regardless of the measurement focus applied.

1. Accrual – Both governmental and business-type activities in the government-wide financial statements are presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.
2. Modified Accrual – The governmental funds financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measurable and available. “Available” means collectible within the current period or within 60 days after year end. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred. The exception to this general rule is that principal and interest on general obligation long term debt, if any, is recognized when due.

Cash and Cash Equivalents:

The Borough has defined cash and cash equivalents to include cash on hand, demand deposits, and money market accounts.

Budget:

The Borough Council adheres to the following procedures in establishing the budgets reflected in the financial statements.

1. Beginning at least 30 days prior to adoption of the budget, a proposed budget for the ensuing year shall be prepared in a manner designated by Council. The proposed budget shall be kept on file with the Borough secretary and made available for public inspection for a period of 10 days.

**BOROUGH OF TELFORD**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2022**

**Note 1 - Summary of Significant Accounting Policies (Continued):**

Budget (Continued):

2. Notice that the proposed budget is available for inspection must be published in a newspaper of general circulation in the Borough and conspicuously posted during the 10-day period noted in item 1.
3. After 10 days, Council shall adopt the budget no later than December 31 and file it with the Pennsylvania Department of Community and Economic Development.
4. Annual budgets are generally adopted for the general, special revenue and capital reserve funds.
5. For budgetary purposes, appropriations lapse at the end of each year.
6. The budget is maintained on the modified accrual basis of accounting.
7. The budget was not amended during 2022.

Pensions:

For purposes of measuring the net pension liability, deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Borough of Telford's Pennsylvania Municipal Retirement System (PMRS) plans (Plans) and additions to/deductions from the Plans' fiduciary net position have been determined on the same basis as they are reported by PMRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Developers Funds:

The Borough requires developers to deposit escrow funds to pay legal and engineering fees incurred by the Borough on their behalf.

Use of Estimates:

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Date of Management Evaluation of Subsequent Events:

Management has evaluated subsequent events through July 20, 2023, the date on which the financial statements were available to be issued.



**BOROUGH OF TELFORD**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2022**

**Note 2 – Deposits and Investments:**

Pennsylvania statutes provide for investment of Government Funds into certain authorized investment types including U.S. Treasury bills, other short term U.S. and Pennsylvania government obligations, insured or collateralized time deposits and certificates of deposit, and qualifying commercial paper, bankers' acceptances, negotiable certificates of deposit, and insured bank deposit reciprocal arrangements. The statutes do not prescribe regulations related to demand deposits; however, they do allow the pooling of Government Funds for investment purposes.

The Borough does not have a formal deposit and investment policy but adheres to state statutes and prudent business practice. Governmental funds' amounts are either maintained in demand deposit or highly liquid money market accounts. They are captioned as "cash" in the statement of net position. These amounts are stated at cost which approximates market. There were no deposit or investment transactions during the year that were in violation of either the state statutes or the policy of the Borough.

Deposits:

Concentration of Credit Risk – As of December 31, 2022, 99% of the balances shown as cash on the Borough's Statement of Net Position were held by Univest Bank & Trust Company and 1% were held by QNB Bank.

Custodial Credit Risk – Custodial credit risk is the risk that, in the event of a bank failure, the Borough's deposits may not be returned to it. The Borough follows state statutes as they relate to custodial credit risk. As of December 31, 2022, the Borough's total bank balances of \$2,486,152 were exposed to custodial credit risk as follows:

Balances subject to FDIC Insurance .....	\$ 269,211
Balances uninsured and collateralized with securities held by Univest not in the Borough's name.....	<u>2,216,941</u>
TOTAL .....	<u>\$2,486,152</u>

**BOROUGH OF TELFORD**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2022**

**Note 3 – Capital Assets:**

The following is a summary of changes in capital assets for the year ended December 31, 2022:

	Primary Government			
	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets not being depreciated:				
Land.....	\$ 348,537	\$ _____	\$ _____	\$ 348,537
Total Capital Assets Not Being Depreciated .....	348,537	0	0	348,537
Other capital assets:				
Buildings .....	2,289,417	36,973		2,326,390
Equipment .....	883,030	24,924	(21,649)	886,305
Infrastructure .....	3,748,373	33,370		3,781,743
Vehicles .....	393,194	49,551		442,745
Total Other Capital Assets At Historical Cost.....	7,314,014	144,818	(21,649)	7,437,183
Less accumulated depreciation:				
Buildings .....	(1,208,727)	(46,492)		(1,255,219)
Equipment .....	(618,459)	(60,836)	21,649	(657,646)
Infrastructure .....	(1,577,912)	(153,770)		(1,731,682)
Vehicles .....	(242,461)	(58,988)		(301,449)
	(3,647,559)	(320,086)	21,649	(3,945,996)
Other capital assets net .....	3,666,455	(175,268)	0	3,491,187
<b>Capital Assets Net .....</b>	<b>\$ 4,014,992</b>	<b>\$ (175,268)</b>	<b>\$ 0</b>	<b>\$ 3,839,724</b>

**Depreciation Expense:**

Depreciation expense was charged to functions of the Borough as follows:

General government.....	\$ 53,262
Public safety – police .....	50,343
Public works .....	200,450
Recreation and conservation.....	16,031
	<u>\$ 320,086</u>

**BOROUGH OF TELFORD**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2022**

**Note 4 – Deferred Outflows of Resources:**

The Borough reports decreases in net assets that relate to future periods as deferred outflows of resources in a separate section of its financial statements. Deferred outflows of resources reported in this year's financial statements include deferred outflows of resources for contributions made to the Borough's defined benefit pension plans between the measurement date of the net pension liability and the end of the Borough's fiscal year, changes in assumptions made by PMRS during 2021, and differences between expected and actual experience. Deferred outflows for pension contributions will be recognized in the subsequent fiscal year. The deferred outflows related to assumption changes and expected and actual experience will be recognized over a seven year period.

**Note 5 - Long Term Liabilities:**

The following is a summary of changes in long term liabilities for the year ended December 31, 2022:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Amounts Due Within One Year</u>
Notes Payable:					
QNB Bank 2009 note.....	\$ 195,318	\$	\$ (41,205)	\$ 154,113	\$ 43,185
QNB Bank 2022 note.....		49,551	(4,955)	44,596	14,865
The First National Bank and Trust Co. of Newtown .....	<u>998,200</u>		<u>(15,700)</u>	<u>982,500</u>	<u>15,500</u>
Total Notes Payable .....	<u>1,193,518</u>	<u>49,551</u>	<u>(61,860)</u>	<u>1,181,209</u>	<u>73,550</u>
Other Liabilities:					
Net pension liability:					
Nonuniformed .....	66,258		(66,258)	0	
Compensated absences.....	<u>88,357</u>		<u>(1,801)</u>	<u>86,556</u>	
Total Other Liabilities .....	<u>154,615</u>	<u>0</u>	<u>(68,059)</u>	<u>86,556</u>	<u>0</u>
Long Term Liabilities.....	<u>\$ 1,348,133</u>	<u>\$ 49,551</u>	<u>\$ (129,919)</u>	<u>\$ 1,267,765</u>	<u>\$ 73,550</u>

**BOROUGH OF TELFORD**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2022**

**Note 5 - Long Term Liabilities (Continued):**

**Description of Debt:**

QNB Bank:

In 2009, the Borough executed a note payable to QNB Bank in the total principal amount of \$600,000. The loan proceeds were used to refinance the remaining amounts due under a 2007 QNB note payable and pay the costs of issuance. The interest rate was modified to 2.95% effective March 14, 2014 for a period of 10 years. Then, effective March 1, 2024, interest will be charged at a variable rate, adjusted annually, of 75% of the Bank's Prime Lending Rate, subject to a floor of 3.6% and a ceiling of 5.00%. Payments of principal and interest are due on a semi-annual basis. The note is secured by the full faith, credit, and taxing power of the Borough. The outstanding balance at December 31, 2022 was \$154,113 and interest paid on the note during the year was \$5,510.

Maturities of the loan are as follows:

<u>Year Ending December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$ 43,185	\$ 4,232	\$ 47,417
2024	45,260	4,419	49,679
2025	47,435	2,697	50,132
2026	<u>18,233</u>	<u>456</u>	<u>18,689</u>
	<u>\$ 154,113</u>	<u>\$ 11,804</u>	<u>\$ 165,917</u>

On May 16, 2022, the Borough executed a note payable to QNB Bank in the total principal amount of \$49,551. The loan proceeds were used for the purchase of a 2021 Ford Police Utility vehicle. Interest rate is 3.18% with semi-annual payments of principal and interest due on June 30 and December 31. The outstanding balance at December 31, 2022 was \$44,596 and interest paid on the note during the year was \$195.

Maturities of the loan are as follows:

<u>Year Ending December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$ 14,865	\$ 1,891	\$ 16,756
2024	9,910	867	10,777
2025	9,910	551	10,461
2026	<u>9,911</u>	<u>236</u>	<u>10,147</u>
	<u>\$ 44,596</u>	<u>\$ 3,545</u>	<u>\$ 48,141</u>

**BOROUGH OF TELFORD**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2022**

**Note 5 - Long Term Liabilities (Continued):**

First National Bank and Trust Co. of Newtown

On December 31, 2018, the Borough executed a Line of Credit with the First National Bank and Trust Co. of Newtown in the total principal amount of \$1,030,000. The loan proceeds are to provide funding for the Borough's acquisition and renovation of 50 Penn Avenue, Telford, PA to be used as a new Borough Hall. The loan matures December 31, 2038. Interest rate is 3.45% until November 30, 2029, then to be reset to a floating rate of 75% of Prime subject to a ceiling of 4.95%. The outstanding balance at December 31, 2022 was \$982,500 and interest paid on the note during the year was \$34,439.

Maturities of the loan are as follows:

<u>Year Ending December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$ 15,500	\$ 33,896	\$ 49,396
2024	13,700	33,362	47,062
2025	13,700	32,889	46,589
2026	45,700	32,416	78,116
2027	65,900	30,840	96,740
2028 - 2032	336,100	100,524	436,624
2033 - 2037	399,700	41,403	441,103
2038	92,200	2,247	94,447
	<u>\$ 982,500</u>	<u>\$ 307,577</u>	<u>\$1,290,077</u>

**Note 6 – Deferred Inflows of Resources:**

The Borough's statement of net position reports a separate section for deferred inflows of resources. This separate financial statement element reflects increases in net assets that apply to future periods. Deferred inflows of resources are reported in the Borough's various statements of net position for the net differences between expected and actual experience, differences between projected and actual earnings on pension plan investments, and changes in assumptions made by PMRS in 2021 applicable to the Borough's pension plans. These deferred inflows of resources will be attributed to pension expense over a total of seven years. Deferred inflows of resources are also recorded for revenues that are not considered available. Accordingly, unavailable revenues relate to funding from the U.S. Department of the Treasury through the American Rescue Plan Local Fiscal Recovery Funds that were not spent as of the end of 2022.

**BOROUGH OF TELFORD**  
**NOTES TO FINANCIAL STATEMENTS**  
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**Note 7 – Government-Wide Net Position:**

Government-wide net position is divided into three components:

Net investment in capital assets – consists of the historical cost of capital assets less accumulated depreciation and less any debt that remains outstanding that was used to finance those assets.

Restricted net position – consists of assets that are restricted for specific purposes which are externally imposed by providers such as grantors or amounts constrained due to enabling legislation or outside agreements or contracts.

Unrestricted – all other net position is reported in this category.

**Note 8 – Fund Balance:**

In accordance with GASB 54, Fund Balance Reporting and Governmental Fund Type Definitions, the Borough classifies governmental fund balances as follows:

Non-spendable – includes fund balance amounts that cannot be spent either because it is not in spendable form or because of legal or contractual constraints.

Restricted – includes fund balance amounts that are constrained for specific purposes which are externally imposed by providers, such as creditors, grantors or amounts constrained due to enabling legislation.

Committed – includes fund balance amounts that are constrained for specific purposes that are internally imposed by the Borough through formal action of the Borough Council. Presently the Borough has no committed fund balances.

Assigned – includes fund balance amounts that are intended to be used for specific purposes that are neither considered restricted or committed. Fund Balance may be assigned by the Borough Council.

Unassigned – includes positive fund balances within the General Fund which have not been classified within the above-mentioned categories and negative fund balances in other governmental funds.

**Note 9 – Use of Restricted Resources:**

When an expense is incurred that can be paid using either restricted or unrestricted resources (net position), the Borough's policy is to first apply the expense toward restricted resources and then toward unrestricted resources. In governmental funds, the Borough's policy is to first apply the expenditure toward restricted fund balance and then to other, less-restrictive classifications-committed and then assigned fund balances before using unassigned fund balances.

**BOROUGH OF TELFORD**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2022**

**Note 10 – Accrued Sick and Vacation Pay:**

The Borough allows employees to accumulate unlimited sick pay. Of this amount, 30 days will be paid at termination. Limited vacation time can only be carried over by approval from management. All accumulated sick time up to the 30 days payable at termination has been recorded in the long-term liabilities due in more than one year section on the statement of net position. The amount represents a reconciling item between the fund and government-wide presentation.

**Note 11 – Property Tax:**

Property taxes are levied on January 1st. Liens are placed on uncollected property taxes on January 15th of the following year. The Borough uses a tax collector to make collections throughout the year. Property tax revenue is recognized when collected. No allowance for uncollectible taxes is used. Eventually, all taxes are collected and remitted to the Borough.

**Note 12 – Interfund Activity:**

Interfund activity is reported as either loans, services provided, reimbursements or transfers. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. All other interfund transactions are treated as transfers. Transfers between governmental funds are netted as part of the reconciliations to the government-wide financial statements.

As of December 31, 2022, interfund receivables and payables resulted from various transactions primarily related to interest on escrow funds due to the general fund and lien tax amounts due from the general fund to the fire and library funds.

<u>Fund</u>	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
General fund .....	\$ 282	\$ 131
Other governmental funds .....	131	0
Custodial fund .....	0	282
Total All Funds .....	<u>\$ 413</u>	<u>\$ 413</u>

Individual fund operating transfers for the year ended December 31, 2022 were as follows:

<u>Fund</u>	<u>Transfer In</u>	<u>Transfer Out</u>
General fund .....	\$	\$ 4,806
Capital reserve fund .....		
Other governmental funds .....	4,806	
Total All Funds .....	<u>\$ 4,806</u>	<u>\$ 4,806</u>

Transfers from the general fund to the other governmental funds were done to reimburse for a road project.

**BOROUGH OF TELFORD**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2022**

**Note 13 – Deferred Compensation Plans:**

The Borough offers its employees two deferred compensation plans created in accordance with Internal Revenue Code Section 457. The plans are administered by independent plan administrators. The plans are available to all employees and permits them to defer a portion of their salary until future years.

**Note 14 – Rentals:**

The Borough leases two properties on the train station property. The lease on one property has expired and the parties have a verbal agreement to continue the lease on a month-to-month basis at \$1,600 per month. The second lease expires in 2023 and has a monthly rent of \$975. The borough leases space in the community building on a daily basis.

**Note 15 – Pension Plan – Non-uniformed:**

**A. General Information about the Pension Plan**

Plan Description - The Telford Borough non-uniformed pension plan is a single-employer defined benefit pension plan controlled by the provisions of Resolution No. 193 adopted pursuant to Act 15 of 1974 and covers eligible non-uniformed employees of both Telford Borough and the Telford Borough Authority (component unit). The plan participates in the Pennsylvania Municipal Retirement System (PMRS), which is an agent multiple-employer public employee retirement system that acts as a common investment and administrative agent for participating municipal pension plans. PMRS issues a separate Comprehensive Annual Financial Report (CAFR). The CAFR is available on the PMRS website. A copy can be obtained by contacting the PMRS accounting office.

Benefits Provided – The plan provides retirement, disability, and death benefits to plan members and their beneficiaries. Cost-of-living adjustments are provided at the discretion of the plan trustee.

Employees Covered – At December 31, 2021, the following employees were covered by the benefit terms of the plan:

	<u>Telford Borough</u>	<u>Telford Borough Authority</u>	<u>Total</u>
Active employees	12	6	18
Inactive employees or beneficiaries currently receiving benefits	8	0	8
Inactive employees entitled to but not yet receiving benefits	<u>3</u>	<u>0</u>	<u>3</u>
Total Participant Count	23	6	29



**BOROUGH OF TELFORD**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2022**

**Note 15 – Pension Plan – Non-uniformed (Continued):**

Contributions – Act 205 requires that annual contributions be based upon the plan’s minimum municipal obligation (MMO). The MMO is based upon the plan’s biennial actuarial valuation. In accordance with the plan’s governing Ordinance, active employees are required to contribute 5.00 percent of their compensation to the plan. The plan may also be eligible to receive an allocation of state aid from the general municipal pension system state aid program which must be used for funding the Borough’s contribution obligations under the plan. Any funding requirements established by the MMO in excess of employee contributions and state aid must be paid by the municipality in accordance with Act 205.

**B. Net Pension Liability**

The Borough’s non-uniformed net pension liability is measured as the total pension liability reduced by the pension plan’s fiduciary net position. The net pension liability of the plan is measured as of December 31, 2021 using a biennial actuarial valuation as of January 1, 2021 and then rolled forward to December 31, 2021. A summary of the principal assumptions and methods used to determine the net pension liability is shown below:

Actuarial Assumptions – The total pension liability in the January 1, 2021 actuarial valuation was determined using the following actuarial assumptions:

Inflation	2.2%
Salary increases:	Age related scale with merit and inflation component
Investment Return:	5.25%

Pre-Retirement Mortality:	Males: PUB-2010 General Employees male table
	Females: PUB-2010 General Employees female table

Post-Retirement Mortality:	Males: RP 2006 annuitant male table
	Females: RP 2006 annuitant female table

Long-Term Expected Rate of Return on Plan Assets – The PMRS System’s long-term expected real rate of return on pension plan investments was determined using a building-block method in which best-estimates of expected future nominal rates of return (net of investment expenses) are developed for each asset class. These returns are combined to produce the System’s Long-Term Expected Real Rate of Return by calculating the weighted average return for each asset class using each respective target asset allocation percentage and multiplying by the expected future nominal rate of return, while also factoring in covariance across asset classes, then deducting expected inflation (2.5%). Best estimates of geometric real rates of return for each utilized asset class are included in the pension plan’s target asset allocation as of December 31, 2021 and summarized in the table below labeled “System Nominal Net and Real Rates of Return by Asset Class.”

**BOROUGH OF TELFORD**  
**NOTES TO FINANCIAL STATEMENTS**  
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**Note 15 – Pension Plan – Non-uniformed (Continued):**

**System Nominal Net and Real Rates of Return by Asset Class**

<b>Asset Class</b>	<b>Target Asset Allocation</b>	<b>Nominal Net Rate of Return</b>	<b>Long-Term Expected Real Rate of Return</b>
Domestic Equities (large capitalized firms)	24.5%	7.49%	4.99%
Domestic Equities (small capitalized firms)	8%	8.18%	5.68%
International Equities (international developed markets)	14.5%	8.07%	5.57%
International Equities (emerging markets)	3%	8.21%	5.71%
Global Equities	5%	7.28%	4.78%
Real Estate	10%	7.40%	4.90%
Timber	5%	6.17%	3.67%
Fixed Income (Core Investment Grade)	24%	4.32%	1.82%
Fixed Income (Opportunistic Credit)	5%	7.88%	5.38%
Cash	1%	1.18%	(1.32)%
Total Portfolio	<u>100%</u>	<u>7.42%</u>	<u>4.92%</u>

Based on the aforementioned methodology, the Board established the System's Long-Term Expected Rate of Return at 7.42%.

In addition to determining the System's Long-Term Nominal Expected Rate of Return, the PMRS Board, under the laws of the Commonwealth of Pennsylvania (Act 15 of 1974), is obligated to develop and apply the Regular Interest Rate to each of the individual participating municipalities' actuarial asset accounts held by PMRS. The rationale for the difference between the System's Long-Term Nominal Expected Rate of Return and the individual participating municipalities' Regular Interest Rate is described in the following section "Discount Rate." As of December 31, 2021, this rate is equal to 5.25%.

The Board has determined the minimum acceptable confidence level for achieving the Regular Interest Rate to be 60%. The table below labeled "Confidence Levels for System Nominal Net and Real Rates of Return" identifies simulated portfolio returns at various confidence levels based on the most recent asset allocation study conducted by the Boards' investment consultant, Marquette Associates.

**BOROUGH OF TELFORD**  
**NOTES TO FINANCIAL STATEMENTS**  
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**Note 15 – Pension Plan – Non-uniformed (Continued):**

**Confidence Levels for System Nominal Net and Real Rates of Return**

<b>Confidence Interval</b>	<b>Nominal Net Rate of Return</b>	<b>Long-Term Expected Real Rate of Return</b>
95%	4.20%	1.70%
90%	5.06%	2.56%
85%	5.57%	3.07%
80%	6.18%	3.68%
75%	6.47%	3.97%
70%	6.93%	4.43%
60%	7.57%	5.07%

Discount Rate - While it is often common practice to establish an actuarial Discount Rate that is equal to the Long-Term Expected Nominal Rate of Return, PMRS is required by law (Act 15 of 1974) to establish a Discount Rate equal to the Regular Interest Rate (Regular Interest Rate/Discount Rate). The PMRS Board establishes the Regular Interest Rate/Discount Rate on the basis of expected stable and consistent earnings on investments to be applied to the accounts of the individual participating municipalities and includes the accounts of plan participants, municipalities, and plan retirees each year. As a starting point, the Board considers the following five quantitative factors in reviewing the Regular Interest Rate/Discount Rate:

- 1.) Retiree Plan liability as a percentage of total Plan liability,
- 2.) Active Plan participant liability as a percentage of total Plan liability,
- 3.) Smoothed annuity purchase rates (Pension Benefit Guarantee Corporation (PBGC) annuity rates have been used as a proxy for this),
- 4.) PMRS System Long Term Expected Nominal Rate of Return, and
- 5.) PMRS administrative expenses

The formula using these factors is as follows:

Regular Interest Rate/Discount Rate = (Retiree Liability Percentage x Smoothed PBGC Annuity Rates) + (Active Employee Liability Percentage x System Long Term Expected Rate of Return) – (Investment Expenses as a percentage of assets)

**BOROUGH OF TELFORD**  
**NOTES TO FINANCIAL STATEMENTS**  
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**Note 15 – Pension Plan – Non-uniformed (Continued):**

The Board then considers the Regular Interest Rate/Discount Rate derived from the above formula against a variety of qualitative factors such as the desire to minimize Regular Interest Rate/Discount Rate volatility, probability of achieving the Regular Interest Rate, varying levels of asset allocation and liquidity, trending of annuity rates, total PMRS actuarial and market value funding ratios, feedback from existing PMRS municipalities, and recommendations from the System's investment and actuarial consultants. The Regular Interest Rate/Discount Rate adopted by the Board and used to measure the individual participating municipalities' total pension liability was 5.25% as of December 31, 2021.

The Regular Interest Rate/Discount Rate will likely be less than the System Long-Term Expected Rate of Return. Should the System experience a prolonged period of investment returns in excess of the Regular Interest Rate/Discount Rate, the Board is authorized to allocate any applicable portion of any such excess in accordance with Board policies in the form of Excess Interest as provided for in the law.

The projection of cash flows for each underlying municipal plan, used to determine if any adjustment to the Regular Interest Rate/Discount Rate was required ("depletion testing"), used the following assumptions: 1.) member contributions will be made at the current contribution rate, 2.) participating plan sponsor contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate, and 3.) the System's Long Term Expected Rate of Return will be used in the depletion testing of projected cash flows. Based on those assumptions, the PMRS pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members.

**BOROUGH OF TELFORD**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2022**

**Note 15 – Pension Plan – Non-uniformed (Continued):**

**C. Changes in the Net Pension Liability**

Changes in the reported Net Pension Liability for the year ended December 31, 2022 are as follows:

<b><u>Telford Borough</u></b>	<b><u>Increase (Decrease)</u></b>		
	<b><u>Total Pension</u></b>	<b><u>Plan Fiduciary</u></b>	<b><u>Net Pension</u></b>
	<b><u>Liability</u></b>	<b><u>Net Position</u></b>	<b><u>Liability/(Asset)</u></b>
<b>Balance at December 31, 2021 .....</b>	<b>\$ 5,646,416</b>	<b>\$ 5,580,158</b>	<b>\$ 66,258</b>
<b>Changes in the year:</b>			
Service cost .....	110,034		110,034
Interest on the total pension liability.....	307,945		307,945
Differences between actual and expected experience .....			
Changes in assumptions .....			
Contribution – employer .....		163,769	(163,769)
Contribution – PMRS assessment.....		414	(414)
Contribution – employee.....		41,497	(41,497)
PMRS investment income.....		272,932	(272,932)
Market value investment income .....		491,702	(491,702)
PMRS administrative expense .....		(414)	414
Additional administrative expense.....		(15,458)	15,458
Benefit payments, including refunds of employee contributions.....	(167,595)	(167,595)	
<b>Net Changes .....</b>	<b><u>250,384</u></b>	<b><u>786,847</u></b>	<b><u>(536,463)</u></b>
<b>Balance at December 31, 2022 .....</b>	<b>\$ <u>5,896,800</u></b>	<b>\$ <u>6,367,005</u></b>	<b>\$ <u>(470,205)</u></b>

**BOROUGH OF TELFORD**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2022**

**Note 15 – Pension Plan – Non-uniformed (Continued):**

	Increase (Decrease)		
<b><u>Telford Borough Authority</u></b>	<b>Total Pension</b>	<b>Plan Fiduciary</b>	<b>Net Pension</b>
	<b><u>Liability</u></b>	<b><u>Net Position</u></b>	<b><u>Liability/(Asset)</u></b>
<b>Balance at December 31, 2021 .....</b>	<b>\$ 2,814,905</b>	<b>\$ 2,782,270</b>	<b>\$ 32,635</b>
<b>Changes in the year:</b>			
Service cost .....	49,436		49,436
Interest on the total pension liability.....	138,352		138,352
Differences between actual and expected experience .....			
Changes in assumptions .....			
Contribution – employer .....		73,577	(73,577)
Contribution – PMRS assessment.....		186	(186)
Contribution – employee.....		18,644	(18,644)
PMRS investment income.....		122,621	(122,621)
Market value investment income .....		223,778	(223,778)
PMRS administrative expense .....		(186)	186
Additional administrative expense.....		(6,945)	6,945
Benefit payments, including refunds of employee contributions .....	(75,296)	(75,296)	
<b>Net Changes .....</b>	<b><u>112,492</u></b>	<b><u>356,379</u></b>	<b><u>(243,887)</u></b>
<b>Balance at December 31, 2022 .....</b>	<b>\$ <u>2,927,397</u></b>	<b>\$ <u>3,138,649</u></b>	<b>\$ <u>(211,252)</u></b>

***Sensitivity of the Net Pension Liability to Changes in the Discount Rate*** – The following presents the net pension liability of the Borough and the Authority for the Plan, calculated using the discount rate for the Plan, as well as what the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

**BOROUGH OF TELFORD**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2022**

**Note 15 – Pension Plan – Non-uniformed (Continued):**

**Sensitivity of Net Pension Liability to Changes in Discount Rate**

<b><u>Telford Borough</u></b>	<b>1% Decrease 4.25%</b>	<b>Discount Rate 5.25%</b>	<b>1% Increase 6.25%</b>
Total Pension Liability.....	\$ 6,686,873	\$ 5,896,800	\$ 5,254,024
Plan Fiduciary Net Position .....	6,367,005	6,367,005	6,367,005
Net Pension Liability .....	<u>\$ 319,868</u>	<u>\$ (470,205)</u>	<u>\$ (1,112,981)</u>

Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	95.23%	107.97%	121.20%
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<b><u>Telford Borough Authority</u></b>	<b>1% Decrease 4.25%</b>	<b>Discount Rate 5.25%</b>	<b>1% Increase 6.25%</b>
Total Pension Liability.....	\$ 3,296,554	\$ 2,927,397	\$ 2,585,064
Plan Fiduciary Net Position .....	3,138,649	3,138,649	3,138,649
Net Pension Liability .....	<u>\$ 157,905</u>	<u>\$ (211,252)</u>	<u>\$ (553,585)</u>

Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	95.21%	107.22%	121.26%
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**D. Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions**

For the year ended December 31, 2022, the Borough recognized pension expense of \$(66,730) and the Authority recognized pension expense of \$(29,980). At December 31, 2022, the Borough and Authority reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<b>Deferred Inflows of Resources</b>	<b>Deferred Outflows of Resources</b>
<b><u>Telford Borough</u></b>		
Pension contributions subsequent to measurement date.....	\$	\$ 167,537
Differences between actual and expected experience.....	80,974	109,573
Changes in assumptions.....		96,995
Net differences between projected and actual earnings on plan investments .....	692,887	
Total .....	<u>\$ 773,861</u>	<u>\$ 374,105</u>

**BOROUGH OF TELFORD**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2022**

**Note 15 – Pension Plan – Non-uniformed (Continued):**

	Deferred Inflows of Resources	Deferred Outflows of Resources
<b><u>Telford Borough Authority</u></b>		
Pension contributions subsequent to measurement date .....	\$	\$ 75,270
Differences between actual and expected experience.....	36,380	41,207
Changes in assumptions.....		43,577
Net differences between projected and actual earnings on plan investments .....	311,297	
Total .....	\$ <u>347,677</u>	\$ <u>160,054</u>

The amounts reported as deferred outflows or resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

**Telford Borough:**

<u>Year Ended December 31,</u>	
2023	\$ 36,995
2024	(209,150)
2025	(130,183)
2026	(92,889)
2027	(4,529)
Thereafter	0

**Telford Borough Authority:**

<u>Year Ended December 31,</u>	
2023	\$ 16,621
2024	(101,988)
2025	(58,488)
2026	(41,733)
2027	(2,035)
Thereafter	0

**E. Allocation of Pension Activity Between Telford Borough and Telford Borough Authority**

Allocation of the net pension asset balance as of December 31, 2022 and pension expense for the year ending December 31, 2022 between Telford Borough and the Telford Borough Authority was based upon the proportionate number of active plan members attributable to each entity as of December 31, 2022.



**BOROUGH OF TELFORD**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2022**

**Note 16 – Pension Plan – Police:**

**A. General Information about the Pension Plan**

Plan Description - The Telford Borough Police pension plan is a single-employer defined benefit pension plan controlled by the provisions of Ordinance No. 300 adopted pursuant to Act 15 of 1974. The plan participates in the Pennsylvania Municipal Retirement System (PMRS), which is an agent multiple-employer public employee retirement system that acts as a common investment and administrative agent for participating municipal pension plans. PMRS issues a separate Comprehensive Annual Financial Report (CAFR). The CAFR is available on the PMRS website. A copy can be obtained by contacting the PMRS accounting office.

Benefits Provided – The plan provides retirement, disability, and death benefits to plan members and their beneficiaries. Cost-of-living adjustments are provided at the discretion of the plan trustee.

Employees Covered – At December 31, 2021, the following employees were covered by the benefit terms of the plan:

Active employees	6
Inactive employees or beneficiaries	
currently receiving benefits	3
Inactive employees entitled to but	
not yet receiving benefits	<u>0</u>
Total Participant Count	9

Contributions – Act 205 requires that annual contributions be based upon the plan's minimum municipal obligation (MMO). The MMO is based upon the plan's biennial actuarial valuation. In accordance with the plan's governing Ordinance, active employees are required to contribute 4.00 percent of their compensation to the plan. The plan may also be eligible to receive an allocation of state aid from the general municipal pension system state aid program which must be used for funding the Borough's contribution obligations under the plan. Any funding requirements established by the MMO in excess of employee contributions and state aid must be paid by the municipality in accordance with Act 205.

**B. Net Pension Liability**

The Borough's police net pension liability is measured as the total pension liability reduced by the pension plan's fiduciary net position. The net pension liability of the plan is measured as of December 31, 2021 using a biennial actuarial valuation as of January 1, 2021 and then rolled forward to December 31, 2021. A summary of the principal assumptions and methods used to determine the net pension liability is shown below:

**BOROUGH OF TELFORD**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2022**

**Note 16 – Pension Plan – Police (Continued):**

Actuarial Assumptions – The total pension liability in the January 1, 2021 actuarial valuation was determined using the following actuarial assumptions:

Inflation	2.2%
Salary increases:	Age related scale with merit and inflation component
Investment Return:	5.25%

Pre-Retirement Mortality: Males: PUB-2010 General Employees male table  
Females: PUB-2010 General Employees female table

Post-Retirement Mortality: Males: RP 2006 annuitant male table  
Females: RP 2006 annuitant female table

Long-Term Expected Rate of Return on Plan Assets – The PMRS System’s long-term expected real rate of return on pension plan investments was determined using a building-block method in which best-estimates of expected future nominal rates of return (net of investment expenses) are developed for each asset class. These returns are combined to produce the System’s Long-Term Expected Real Rate of Return by calculating the weighted average return for each asset class using each respective target asset allocation percentage and multiplying by the expected future nominal rate of return, while also factoring in covariance across asset classes, then deducting expected inflation (2.5%). Best estimates of geometric real rates of return for each utilized asset class are included in the pension plan’s target asset allocation as of December 31, 2021 and summarized in the table below labeled “System Nominal Net and Real Rates of Return by Asset Class.”

**System Nominal Net and Real Rates of Return by Asset Class**

<b>Asset Class</b>	<b>Target Asset Allocation</b>	<b>Nominal Net Rate of Return</b>	<b>Long-Term Expected Real Rate of Return</b>
Domestic Equities (large capitalized firms)	24.5%	7.49%	4.99%
Domestic Equities (small capitalized firms)	8%	8.18%	5.68%
International Equities (international developed markets)	14.5%	8.07%	5.57%
International Equities (emerging markets)	3%	8.21%	5.71%
Global Equities	5%	7.28%	4.78%
Real Estate	10%	7.40%	4.90%
Timber	5%	6.17%	3.67%
Fixed Income (Core Investment Grade)	24%	4.32%	1.82%
Fixed Income (Opportunistic Credit)	5%	7.88%	5.38%
Cash	1%	1.18%	(1.32)%
Total Portfolio	<u>100%</u>	<u>7.42%</u>	<u>4.92%</u>

**BOROUGH OF TELFORD**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2022**

**Note 16 – Pension Plan – Police (Continued):**

Based on the aforementioned methodology, the Board established the System's Long-Term Expected Rate of Return at 7.42%.

In addition to determining the System's Long-Term Nominal Expected Rate of Return, the PMRS Board, under the laws of the Commonwealth of Pennsylvania (Act 15 of 1974), is obligated to develop and apply the Regular Interest Rate to each of the individual participating municipalities' actuarial asset accounts held by PMRS. The rationale for the difference between the System's Long-Term Nominal Expected Rate of Return and the individual participating municipalities' Regular Interest Rate is described in the following section "Discount Rate." As of December 31, 2021, this rate is equal to 5.25%.

The Board has determined the minimum acceptable confidence level for achieving the Regular Interest Rate to be 60%. The table below labeled "Confidence Levels for System Nominal Net and Real Rates of Return" identifies simulated portfolio returns at various confidence levels based on the most recent asset allocation study conducted by the Boards' investment consultant, Marquette Associates.

**Confidence Levels for System Nominal Net and Real Rates of Return**

<b>Confidence Interval</b>	<b>Nominal Net Rate of Return</b>	<b>Long-Term Expected Real Rate of Return</b>
95%	4.20%	1.70%
90%	5.06%	2.56%
85%	5.57%	3.07%
80%	6.18%	3.68%
75%	6.47%	3.97%
70%	6.93%	4.43%
60%	7.57%	5.07%

Discount Rate – While it is often common practice to establish an actuarial Discount Rate that is equal to the Long-Term Expected Nominal Rate of Return, PMRS is required by law (Act 15 of 1974) to establish a Discount Rate equal to the Regular Interest Rate (Regular Interest Rate/Discount Rate). The PMRS Board establishes the Regular Interest Rate / Discount Rate on the basis of expected stable and consistent earnings on investments to be applied to the accounts of the individual participating municipalities and includes the accounts of plan participants, municipalities, and plan retirees each year. As a starting point, the Board considers the following five quantitative factors in reviewing the Regular Interest Rate / Discount Rate:

**BOROUGH OF TELFORD**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2022**

**Note 16 – Pension Plan – Police (Continued):**

- 1.) Retiree Plan liability as a percentage of total Plan liability,
- 2.) Active Plan participant liability as a percentage of total Plan liability,
- 3.) Smoothed annuity purchase rates (Pension Benefit Guarantee Corporation (PBGC) annuity rates have been used as a proxy for this),
- 4.) PMRS System Long Term Expected Nominal Rate of Return, and
- 5.) PMRS administrative expenses

The formula using these factors is as follows:

Regular Interest Rate/Discount Rate = (Retiree Liability Percentage x Smoothed PBGC Annuity Rates) + (Active Employee Liability Percentage x System Long Term Expected Rate of Return) - (Investment Expenses as a percentage of assets)

The Board then considers the Regular Interest Rate/Discount Rate derived from the above formula against a variety of qualitative factors such as the desire to minimize Regular Interest Rate/Discount Rate volatility, probability of achieving the Regular Interest Rate, varying levels of asset allocation and liquidity, trending of annuity rates, total PMRS actuarial and market value funding ratios, feedback from existing PMRS municipalities, and recommendations from the System's investment and actuarial consultants. The Regular Interest Rate/Discount Rate adopted by the Board and used to measure the individual participating municipalities' total pension liability was 5.25% as of December 31, 2021.

The Regular Interest Rate/Discount Rate will likely be less than the System Long-Term Expected Rate of Return. Should the System experience a prolonged period of investment returns in excess of the Regular Interest Rate/Discount Rate, the Board is authorized to allocate any applicable portion of any such excess in accordance with Board policies in the form of Excess Interest as provided for in the law.

The projection of cash flows for each underlying municipal plan, used to determine if any adjustment to the Regular Interest Rate/Discount Rate was required ("depletion testing"), used the following assumptions: 1.) member contributions will be made at the current contribution rate, 2.) participating plan sponsor contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate, and 3.) the System's Long Term Expected Rate of Return will be used in the depletion testing of projected cash flows. Based on those assumptions, the PMRS pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members.

**BOROUGH OF TELFORD**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2022**

**Note 16 – Pension Plan – Police (Continued):**

**C. Changes in the Net Pension Liability**

Changes in the reported Net Pension Liability for the year ended December 31, 2022 are as follows:

	<u>Increase (Decrease)</u>		
	<u>Total Pension</u>	<u>Plan Fiduciary</u>	<u>Net Pension</u>
	<u>Liability</u>	<u>Net Position</u>	<u>Liability/(Asset)</u>
<b>Balance at December 31, 2021 .....</b>	<b>\$ 4,291,678</b>	<b>\$ 5,175,927</b>	<b>\$ (884,249)</b>
<b>Changes in the year:</b>			
Service cost .....	97,967		97,967
Interest on the total pension liability.....	227,791		227,791
Differences between actual and expected experience .....			
Changes in assumptions.....			
Contribution – employer.....		58,474	(58,474)
Contribution – PMRS assessment.....		20	(20)
Contribution – employee.....		26,287	(26,287)
PMRS investment income.....		238,351	(238,351)
Market value investment income .....		594,543	(594,543)
PMRS administrative expense .....		(200)	200
Additional administrative expense.....		(13,500)	13,500
Benefit payments, including refunds of employee contributions .....	(102,859)	(102,859)	
<b>Net Changes .....</b>	<b><u>222,899</u></b>	<b><u>801,116</u></b>	<b><u>(578,217)</u></b>
<b>Balance at December 31, 2022 .....</b>	<b>\$ <u>4,514,577</u></b>	<b>\$ <u>5,977,043</u></b>	<b>\$ <u>(1,462,466)</u></b>

***Sensitivity of the Net Pension Liability to Changes in the Discount Rate*** – The following presents the net pension liability of the Borough for the Plan, calculated using the discount rate for the Plan, as well as what the Borough's net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

**BOROUGH OF TELFORD**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2022**

**Note 16 – Pension Plan – Police (Continued):**

**Sensitivity of Net Pension Liability to Changes in Discount Rate**

	1% Decrease <u>4.25%</u>	Discount Rate <u>5.25%</u>	1% Increase <u>6.25%</u>
Total Pension Liability.....	\$ 5,143,218	\$ 4,514,577	\$ 3,993,431
Plan Fiduciary Net Position .....	<u>5,977,043</u>	<u>5,977,043</u>	<u>5,977,043</u>
Net Pension Liability .....	\$ <u>(833,825)</u>	\$ <u>(1,462,466)</u>	\$ <u>(1,983,612)</u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	116.21%	132.39%	149.67%

**D. Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions**

For the year ended December 31, 2022, the Borough recognized pension expense of \$(265,850). At December 31, 2022, the Borough reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Inflows <u>of Resources</u>	Deferred Outflows <u>of Resources</u>
Pension contributions subsequent to measurement date .....	\$	\$ 65,628
Differences between actual and expected experience.....	132,017	0
Changes in assumptions.....	19,558	110,439
Net differences between projected and actual earnings on plan investments.....	<u>892,208</u>	
Total .....	\$ <u>1,043,783</u>	\$ <u>176,067</u>

The amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

<u>Year Ended December 31,</u>	
2023	\$(203,501)
2024	(337,549)
2025	(221,443)
2026	(103,223)
2027	0
Thereafter	0

## **SUPPLEMENTARY INFORMATION**

**BOROUGH OF TELFORD**  
**BUDGETARY COMPARISON SCHEDULE – GENERAL FUND**  
**YEAR ENDED DECEMBER 31, 2022**

	Budget Original and Final	Actual Amounts	Variance Positive (Negative)
<b><u>Revenues:</u></b>			
Taxes, penalties and interest.....	\$ 2,089,625	\$ 2,225,044	\$ 135,419
Franchise taxes .....	77,800	82,160	4,360
Permits, fines and licenses.....	73,810	103,785	29,975
Interest and rents .....	41,735	46,764	5,029
Intergovernmental revenues .....	212,375	219,283	6,908
Charges for services .....	158,200	165,123	6,923
Miscellaneous.....	22,215	27,292	5,077
Total Revenues .....	<u>2,675,760</u>	<u>2,869,451</u>	<u>193,691</u>
<b><u>Expenditures:</u></b>			
General government .....	318,245	380,497	(62,252)
Public safety .....	1,063,450	1,027,975	35,475
Public works .....	348,225	359,409	(11,184)
Recreation and conservation .....	134,845	130,713	4,132
Debt service - principal .....	56,905	61,860	(4,955)
- interest.....	39,915	40,145	(230)
Capital outlays.....	178,445	222,734	(44,289)
Employee benefits .....	622,455	630,782	(8,327)
Insurance .....	177,670	171,332	6,338
Total Expenditures .....	<u>2,940,155</u>	<u>3,025,447</u>	<u>(85,292)</u>
<b>Excess (Deficiency) of Revenues Over Expenditures .....</b>	<u>(264,395)</u>	<u>(155,996)</u>	<u>108,399</u>
<b><u>Other Financing Sources (Uses):</u></b>			
Proceeds of general long term debt .....		49,551	49,551
Operating transfers in .....	248,250		(248,250)
Operating transfers out .....		(4,806)	(4,806)
Total Other Financing Sources (Uses) .....	<u>248,250</u>	<u>44,745</u>	<u>(203,505)</u>
<b>Net Change in Fund Balance .....</b>	<u>(16,145)</u>	<u>(111,251)</u>	<u>(95,106)</u>
<b>FUND BALANCE - BEGINNING .....</b>	<u>495,353</u>	<u>495,353</u>	<u>0</u>
<b>FUND BALANCE - ENDING .....</b>	<u>\$ 479,208</u>	<u>\$ 384,102</u>	<u>\$ (95,106)</u>

See accompanying notes to budgetary comparison schedule.



**BOROUGH OF TELFORD**  
**NOTE TO BUDGETARY COMPARISON SCHEDULE**  
**DECEMBER 31, 2022**

**Note 1 – Budget To Actual Reconciliation:**

Budgetary Comparison Schedule is presented for the General Fund of the Borough. It is prepared on the modified accrual basis of accounting.

**BOROUGH OF TELFORD**  
**Schedule of Changes in Net Pension Liability – Non-uniform Plan**

	2021	2020	2019	2018	2017	2016	2015	2014
<b>Total Pension Liability</b>								
Service cost (beginning of year) .....	\$ 110,034	\$ 107,667	\$ 106,923	\$ 105,473	\$ 95,093	\$ 91,640	\$ 97,347	\$ 97,721
Interest (includes interest on service cost) .....	307,945	288,219	276,086	260,668	250,305	231,744	226,853	204,307
Differences between expected and actual experience..	0	(110,078)	0	80,615	0	242,865	0	305,367
Changes of assumptions.....	0	79,281	0	0	0	142,922	14,605	0
Benefit payments, including refunds of employee contributions .....	<u>(167,595)</u>	<u>(154,458)</u>	<u>(150,743)</u>	<u>(158,382)</u>	<u>(160,392)</u>	<u>(158,204)</u>	<u>(327,725)</u>	<u>(111,017)</u>
<b>Net change in total pension liability</b> .....	\$ 250,384	\$ 210,631	\$ 232,266	\$ 288,374	\$ 185,006	\$ 550,967	\$ 11,080	\$ 496,378
<b>Total pension liability – beginning</b> .....	<u>5,646,416</u>	<u>5,435,785</u>	<u>5,203,519</u>	<u>4,915,145</u>	<u>4,730,139</u>	<u>4,179,172</u>	<u>4,168,092</u>	<u>3,671,714</u>
<b>Total pension liability – ending</b> .....	<u>\$5,896,800</u>	<u>\$5,646,416</u>	<u>\$5,435,785</u>	<u>\$5,203,519</u>	<u>\$4,915,145</u>	<u>\$4,730,139</u>	<u>\$4,179,172</u>	<u>\$4,168,092</u>
<b>Plan Fiduciary Net Position</b>								
Contributions – employer .....	\$ 163,769	\$ 153,139	\$ 151,127	\$ 108,062	\$ 110,718	\$ 79,382	\$ 78,370	\$ 66,917
Contributions – PMRS assessment .....	414	402	389	389	389	389	389	0
Contributions – employee.....	41,497	40,171	39,892	39,366	35,491	36,798	36,604	36,450
PMRS investment income .....	272,932	245,768	236,724	217,234	206,687	205,665	190,527	194,213
Market value investment income .....	491,702	181,063	651,361	(399,378)	461,811	113,778	(176,806)	71
Benefit payments, including refunds of employee contributions .....	<u>(167,595)</u>	<u>(154,458)</u>	<u>(150,743)</u>	<u>(158,382)</u>	<u>(160,392)</u>	<u>(158,204)</u>	<u>(327,725)</u>	<u>(111,017)</u>
PMRS administrative expense .....	(414)	(402)	(389)	(389)	(389)	(389)	(389)	(347)
Additional administrative expense.....	<u>(15,458)</u>	<u>(10,707)</u>	<u>(8,183)</u>	<u>(9,694)</u>	<u>(9,505)</u>	<u>(10,076)</u>	<u>(7,991)</u>	<u>(7,448)</u>
<b>Net change in plan fiduciary net position</b> .....	\$ 786,847	\$ 454,976	\$ 920,178	\$ (202,792)	\$ 644,810	\$ 267,343	\$ (207,021)	\$ 178,839
<b>Plan fiduciary net position – beginning</b> .....	<u>5,580,158</u>	<u>5,125,182</u>	<u>4,205,004</u>	<u>4,407,796</u>	<u>3,762,986</u>	<u>3,495,643</u>	<u>3,702,664</u>	<u>3,523,825</u>
<b>Plan fiduciary net position – ending</b> .....	<u>\$6,367,005</u>	<u>\$5,580,158</u>	<u>\$5,125,182</u>	<u>\$4,205,004</u>	<u>\$4,407,796</u>	<u>\$3,762,986</u>	<u>\$3,495,643</u>	<u>\$3,702,664</u>
<b>Net pension liability – ending</b> .....	<u>\$ (470,205)</u>	<u>\$ 66,258</u>	<u>\$ 310,603</u>	<u>\$ 998,515</u>	<u>\$ 507,349</u>	<u>\$ 967,153</u>	<u>\$ 683,529</u>	<u>\$ 465,428</u>
<b>Plan fiduciary net position as a percentage of total pension liability</b> .....	107.97%	98.83%	94.29%	80.81%	89.68%	79.55%	83.73%	88.83%
<b>Covered employee payroll</b> .....	\$ 829,948	\$ 803,404	\$ 797,851	\$ 787,304	\$ 709,823	\$ 735,953	\$ 732,087	\$ 732,235
<b>Net pension liability as a percentage of covered employee payroll</b> .....	(56.65)%	8.25%	38.93%	126.83%	71.48%	131.41%	93.37%	63.56%

**BOROUGH OF TELFORD**  
**Schedule of Changes in Net Pension Liability – Police Plan**

	2021	2020	2019	2018	2017	2016	2015	2014
<b>Total Pension Liability</b>								
Service cost (beginning of year) .....	\$ 97,967	\$ 117,844	\$ 101,932	\$ 108,739	\$ 113,373	\$ 95,778	\$ 118,600	\$ 106,474
Interest (includes interest on service cost) .....	227,791	212,558	202,001	201,644	191,064	185,774	184,289	169,985
Changes of benefit terms .....	0	0	0	17,888	0	0	0	0
Differences between expected and actual experience ..	0	(59,306)	0	(197,990)	0	(53,387)	0	68,610
Changes of assumptions .....	0	141,415	0	0	0	113,146	(156,471)	0
Benefit payments, including refunds of employee contributions .....	(102,859)	(102,127)	(134,980)	(98,812)	(97,779)	(96,768)	(96,433)	(97,789)
<b>Net change in total pension liability .....</b>	<b>\$ 222,899</b>	<b>\$ 310,384</b>	<b>\$ 168,953</b>	<b>\$ 31,469</b>	<b>\$ 206,658</b>	<b>\$ 244,543</b>	<b>\$ 49,985</b>	<b>\$ 247,280</b>
<b>Total pension liability – beginning .....</b>	<b>4,291,678</b>	<b>3,981,294</b>	<b>3,812,341</b>	<b>3,780,872</b>	<b>3,574,214</b>	<b>3,329,671</b>	<b>3,279,686</b>	<b>3,032,406</b>
<b>Total pension liability – ending .....</b>	<b>\$4,514,577</b>	<b>\$4,291,678</b>	<b>\$3,981,294</b>	<b>\$3,812,341</b>	<b>\$3,780,872</b>	<b>\$3,574,214</b>	<b>\$3,329,671</b>	<b>\$3,279,686</b>
<b>Plan Fiduciary Net Position</b>								
Contributions – employer .....	\$ 58,474	\$ 85,581	\$ 91,927	\$ 125,455	\$ 120,085	\$ 83,117	\$ 79,681	\$ 32,288
Contributions – PMRS assessment .....	20	160	200	180	180	0	0	20,912
Contributions – employee .....	26,287	32,083	29,571	29,614	24,716	22,248	21,448	0
PMRS investment income .....	238,351	221,258	207,980	191,864	180,296	177,541	167,863	161,014
Market value investment income .....	594,543	439,661	580,541	(397,200)	400,586	83,867	(179,926)	(10,439)
Benefit payments, including refunds of employee contributions .....	(102,859)	(102,127)	(134,980)	(98,812)	(97,779)	(96,768)	(96,433)	(97,789)
PMRS administrative expense .....	(200)	(160)	(200)	(180)	(180)	(180)	(180)	(180)
Additional administrative expense .....	(13,500)	(9,640)	(7,189)	(8,562)	(8,292)	(8,698)	(6,998)	(6,175)
<b>Net change in plan fiduciary net position .....</b>	<b>\$ 801,116</b>	<b>\$ 666,816</b>	<b>\$ 767,850</b>	<b>\$ (157,641)</b>	<b>\$ 619,612</b>	<b>\$ 261,127</b>	<b>\$ (14,545)</b>	<b>\$ 99,631</b>
<b>Plan fiduciary net position – beginning .....</b>	<b>5,175,927</b>	<b>4,509,111</b>	<b>3,741,261</b>	<b>3,898,902</b>	<b>3,279,290</b>	<b>3,018,163</b>	<b>3,032,708</b>	<b>2,933,077</b>
<b>Plan fiduciary net position – ending .....</b>	<b>\$5,977,043</b>	<b>\$5,175,927</b>	<b>\$4,509,111</b>	<b>\$3,741,261</b>	<b>\$3,898,902</b>	<b>\$3,279,290</b>	<b>\$3,018,163</b>	<b>\$3,032,708</b>
<b>Net pension liability – ending .....</b>	<b>\$ (1,462,466)</b>	<b>\$ (884,249)</b>	<b>\$ (527,817)</b>	<b>\$ 71,080</b>	<b>\$ (118,030)</b>	<b>\$ 294,924</b>	<b>\$ 311,508</b>	<b>\$ 246,978</b>
<b>Plan fiduciary net position as a percentage of total pension liability .....</b>	<b>132.39%</b>	<b>120.60%</b>	<b>113.26%</b>	<b>98.14%</b>	<b>103.12%</b>	<b>91.75%</b>	<b>90.64%</b>	<b>92.47%</b>
<b>Covered employee payroll .....</b>	<b>\$ 525,748</b>	<b>\$ 641,668</b>	<b>\$ 555,026</b>	<b>\$ 592,653</b>	<b>\$ 617,908</b>	<b>\$ 556,214</b>	<b>\$ 536,203</b>	<b>\$ 546,356</b>
<b>Net pension liability as a percentage of covered employee payroll .....</b>	<b>(278.17)%</b>	<b>(137.80)%</b>	<b>(95.10)%</b>	<b>11.99%</b>	<b>(19.10)%</b>	<b>53.02%</b>	<b>58.10%</b>	<b>45.20%</b>

**BOROUGH OF TELFORD**  
**Schedule of Employer Contributions – Non-Uniform Plan**

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Actuarially Determined Contribution .....	\$164,172	\$153,528	\$150,524	\$108,450	\$111,106	\$ 79,770	\$ 78,731	\$ 66,917
Contributions in Relation to the								
Actuarially Determined Contribution* .....	164,183	153,541	150,525	108,450	111,106	79,770	78,758	66,917
Contribution Deficiency/(Excess).....	\$ (11)	\$ (13)	\$ (1)	\$ 0	\$ 0	\$ 0	\$ (27)	\$ 0
Covered-Employee Payroll.....	\$829,948	\$803,404	\$797,851	\$787,305	\$709,823	\$735,953	\$732,087	\$732,235
Contributions as a Percentage of								
Covered-Employee Payroll.....	19.78%	19.11%	18.87%	13.77%	15.65%	10.84%	10.76%	9.14%

**Notes to Schedule:**

Valuation Date: Actuarially determined contribution rates are calculated as of January 1 for the odd valuation year at least two years prior to the end of the fiscal year in which the contributions were reported. Therefore, the Actuarially Determined Contribution for calendar year 2021 is based upon the January 1, 2019 actuarial valuation.

A summary of the key assumptions and methods used to determine the 2021 contribution rates:

- Actuarial Cost Method: Entry Age
- Amortization Period: Level dollar based upon the amortization periods in Act 205
- Asset Valuation Method: Based upon the municipal reserves
- Discount Rate: 5.25%
- Inflation: 2.8%
- Salary Increases: age related scale with merit and inflation component
- COLA Increases: 2.8% for those eligible for a COLA
- Pre-Retirement Mortality: Males: RP 2000 Non-Annuitant Male table projected 15 years with Scale AA Females: RP 2000 Non-Annuitant Female table projected 15 years with Scale AA, setback 5 years
- Post-Retirement Mortality: Males: RP 2000 Annuitant Male table projected 5 years with Scale AA  
Females: RP 2000 Annuitant Female table projected 10 years with Scale AA

For a complete listing of all assumptions and methods, please refer to the PMRS January 1, 2019 actuarial valuation report.

Plan Changes: Please refer to Appendix A for current year plan changes and to the Plan's Act 205 filings and/or GASB 68 reports for prior year plan changes.

**BOROUGH OF TELFORD**  
**Schedule of Employer Contributions – Police Plan**

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Actuarially Determined Contribution .....	\$ 58,474	\$ 85,741	\$ 92,107	\$ 125,634	\$ 120,265	\$ 83,117	\$ 79,681	\$ 30,687
Contributions in Relation to the								
Actuarially Determined Contribution* .....	58,494	85,741	92,127	125,635	120,265	83,117	79,681	32,288
Contribution Deficiency/(Excess) .....	<u>\$ (20)</u>	<u>\$ 0</u>	<u>\$ (20)</u>	<u>\$ (1)</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (1,601)</u>
Covered-Employee Payroll .....	\$525,748	\$641,668	\$555,026	\$592,653	\$617,908	\$556,214	\$536,203	\$546,356
Contributions as a Percentage of								
Covered-Employee Payroll .....	11.13%	13.36%	16.60%	21.20%	19.46%	14.94%	14.86%	5.91%

**Notes to Schedule:**

Valuation Date: Actuarially determined contribution rates are calculated as of January 1 for the odd valuation year at least two years prior to the end of the fiscal year in which the contributions were reported. Therefore, the Actuarially Determined Contribution for calendar year 2021 is based upon the January 1, 2019 actuarial valuation.

A summary of the key assumptions and methods used to determine the 2021 contribution rates:

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For a complete listing of all assumptions and methods, please refer to the PMRS January 1, 2019 actuarial valuation report.

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# Memo

**TO:** Telford Borough Council  
Honorable Jerry Guretse, Mayor

**FROM:** Chief Randall S. Floyd

*"Do the Right Thing...Always"*

**CC:** File

**DATE:** August 5, 2023

**RE:** Monthly Telford Borough Police Department Activity

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The following is a summary of the Telford Borough Police Department activity for the month of July 2023:

## **Civil Service Process**

The written portion of the civil service test, as well as the physical agility aspect, were held on July 18<sup>th</sup>. All candidates passed both portions of the testing and moved forward in the process. The oral examinations are scheduled for August 3<sup>rd</sup>.

## **51 West Central Avenue**

The owner / occupant of this property has been extremely problematic for the last several months. There were numerous incidents of disturbances where the subject harassed neighbors and others in the area. Additionally, the property was littered with used building material, furniture and other debris, and the inside of the residence was being systematically destroyed by the subject. On July 25<sup>th</sup> officers responded to a disturbance involving the subject. During that encounter he threatened to shoot the officers and attempted to assault one of them with a crowbar. Before officers could take him into custody, he barricaded himself inside of the residence. He remained in the residence, along with his dog, for five days. On July 31<sup>st</sup> a search warrant was executed on the residence and, during the attempt the subject fled the house and was apprehended. He is currently in a treatment facility and will face numerous criminal charges upon his release.

The next day (August 1<sup>st</sup>), the contractor, hired on behalf of the Borough, removed all of the debris from the property and cut and manicured the lawn. The neighbors are extremely appreciative of the property being cleaned and the subject being removed.

## **Administrative Assistant**

Brittany Beres started on July 3<sup>rd</sup> in the position of the police department's administrative assistant. She is rapidly learning the aspects of the job, including the records management

system, and the many other tasks that she will be responsible for in the position. She is helpful, not only to me, but to all of the officers as well. She is a good fit and I look forward to working with her.

### **Lost Dog Signs**

A common practice in the last couple of years is, when someone loses a dog (or other pet), that they place large fluorescent signs on utility poles. In many cases, they are placed on many poles, sometimes on every block and intersection. In the past, these signs have been left to deteriorate on the poles long after the pet was found. It becomes a real eye sore. A strategy to overcome this problem is that as soon as signs are posted, I call the number and speak to the person. I advise them that they are in violation of a Borough ordinance, but that they can leave the signs for no longer than two weeks. After two weeks they all must be removed. This system seems to work well and allows them the courtesy of seeking the community's help in finding their pet, but, at the same time making certain that the signs do not remain and become an eye sore.

### **Entered into Deferred Retirement Option Program (DROP)**

As of July 23<sup>rd</sup>, I am enrolled in the Pennsylvania Municipal Retirement System's DROP program. My anticipated retirement date will be July 23, 2026.

### **Babble for Business**

Babble for Business is an online language learning program that advertises excellent results. The Montgomery County Police Chiefs Association is sponsoring licenses for all officers who are interested in learning a foreign language. There are three officers in the department that wish to take advantage of this program to learn Spanish. This is a great opportunity to be able to take advantage of this program at no expense to the Borough.

### **Strategic Planning**

The Strategic Plan for the years 2024 through 2026 is being worked on and expected to be released by the fall. There are a number of changing components in the police department, and it is my desire to make certain that no critical function or goal is overlooked in the process.

### **Patrol Vehicle Issues**

There are a number of mechanical and technological issues that have plagued our patrol fleet. Many of these are minor but have an impact on the officer's ability to properly use the equipment. The mechanical issues have been taken care of during the last few weeks, and arrangements are being made to have some wiring changes and corrections made to lighting and wiring. A push bumper for one car and a set of rear window bars for another will also be installed. These were backordered and never installed at the time the vehicles were delivered.

### **Homeless Man**

A former Borough resident has been homeless and living out of his vehicle. Officers have had several contacts with the man, who was discovered sleeping in the municipal parking lot, as well as other parking lots in the Borough, and have offered assistance. The man refuses any assistance and / or resources. Officers are maintaining a close watch on the subject until his situation improves.

### **HOPE Walk**

The Hope walk is scheduled for Saturday, September 16<sup>th</sup> at 9:00 a.m. It is an extension of the HOPE / Music Fest that will be taking place that same weekend. The walk will be from the buildings and return. It was very successful last year and there was a good response from the residents and churches along the route. Due to minimal temporary closures, **NO PENNDOT PERMIT IS REQUIRED.** This is a very good event for the community. The walk takes approximately one hour from start to finish.

### ***NEED BOROUGH COUNCIL APPROVAL FOR THE EVENT***

### **Policy Review**

I am in the process of reviewing the TBPD Policy & Procedures Manual to make certain that its contents are current and relevant to today's policing practices. This not only is a requirement of PLEAC accreditation, which requires a bi-annual review, but it is necessary prior to posting the contents online. The goal is to have this process completed by next month.

### **Citizens Police Academy**

A five-to-six-week citizens police academy program is being developed for the fall / winter months. The program will be offered to the residents of the Lutheran Community, as well as a second evening program at the Indian Valley Public Library. The citizens police academy will provide attendees with a general overview of policing. Topics like arrest procedures, criminal investigation, traffic enforcement, etc. will all be covered. Police equipment will be displayed and demonstrated. The program will also give officers an opportunity to interact with the public in a positive manner.

### **Summary of Arrests / Investigations (Not Conclusive)**

#### **Burglary Arrests**

A second subject, in connection to a commercial burglary earlier this year, has been arrested.

#### **Road Rage Assault Arrest**

A Hilltown Township man has been arrested in connection with a road rage incident. He followed another subject into the Borough and assaulted him. He fled the scene but was later identified and arrested.

#### **Road Rage Incident**

A Borough man was sent a letter admonishing him for his road rage actions. He was driving aggressively and then verbally assaulted a woman at a red light. There was no physical contact, but the man caused the woman to suffer emotionally as a result.

#### **Suicidal / Combative Subject Armed with Knife**

Officers assisted Souderton officers with a combative subject with a knife. The man had threatened suicide and then fought with officers who had had to utilize their TASER on the man.

#### **Harassment**

A Borough woman, who belongs to a group, Against Moms for Life, was harassing another Borough woman, as well as others by posting pictures, including their children, and personal information about them online. The woman was previously warned by the Moms for Life counsel, but she persisted. She was sent a letter advising her to stop, immediately, or face criminal charges.



**Warrant Arrests**

Several arrests were made on individuals who had warrants outstanding from either Bucks / Montgomery counties and / or other jurisdictions.

**Disturbances, etc.**

Officers responded to several disturbances and / or incidents. Citations or criminal charges were filed in several as a result.

**Traffic Enforcement**

As of the end of July, officers made 1328 motor vehicle stops, issuing 280 citations. The majority of the citations have been for speeding violations.

**Meetings, Training and Other Activities**

7/7 – I attended a meeting in preparation for the Moyer 5K Run

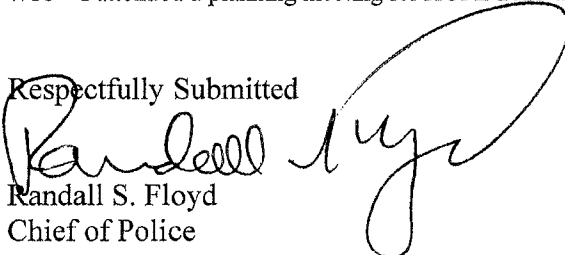
7/10 – I attended the HUB meeting at Lansdale Borough Police Department

7/11 – Moyer 5K Run

7/18 – Civil Service Test (Physical and Written)

7/18 – I attended a planning meeting for HOPE 2023 and Awareness Walk

Respectfully Submitted

  
Randall S. Floyd  
Chief of Police

**TELFORD POLICE DEPARTMENT**

Agency Activity Report

By CFS Classification

From Date: 7/1/2023 To Date: 7/31/2023

Report Date: 8/7/2023 9:01:24 AM

Classification code	Description	Total Events	0000-0800	0801-1600	1601-2400
0100	Murder	0	0	0	0
0200	Rape	0	0	0	0
0300	Robbery	0	0	0	0
0400	Aggravated Assault	1	0	0	1
0500	Burglary	0	0	0	0
0600	Theft	4	0	3	1
0700	MV Theft	0	0	0	0
0800	Other Assaults	2	0	0	2
0900	Arson	0	0	0	0
1000	Forgery Counterfeit	0	0	0	0
1100	Fraud	3	0	2	1
1200	Embezzlement	0	0	0	0
1300	Stolen Property	0	0	0	0
1400	Malicious Mischief	2	0	1	1
1500	Weapons Offense	0	0	0	0
1600	Prostitution Vice	0	0	0	0
1700	Sex Offense	0	0	0	0
1800	Narcotics Drug Laws	0	0	0	0
1900	Gambling	0	0	0	0
2000	Family Offense	4	1	0	3
2100	Liquor Laws Drunk Driving	2	0	0	2
2200	Liquor Laws Possession	0	0	0	0
2300	Public Intoxication	0	0	0	0
2400	Disorderly Conduct	7	1	1	5
2600	All Other Offenses	14	2	5	7
2900	Runaways	1	1	0	0
3800	Homeland Security	0	0	0	0
4000	Non Criminal Investigations	45	15	7	23
4100	Fire Related	2	1	0	1
4500	Deaths / Suicides	0	0	0	0
5000	Lost Found Missing Persons	10	0	4	6
5500	Animal Complaints	6	0	2	4
6000	Traffic Accidents	11	2	4	5
6300	Traffic Enforcement	233	41	60	132
6500	Parking Enforcement	17	5	9	3

# **TELFORD POLICE DEPARTMENT**

Agency Activity Report

**By CFS Classification**

**From Date: 7/1/2023 To Date: 7/31/2023**

**Report Date: 8/7/2023 9:01:24 AM**

<b>Classification code</b>	<b>Description</b>	<b>Total Events</b>	<b>0000-0800</b>	<b>0801-1600</b>	<b>1601-2400</b>
6600	Traffic Services	3	3	0	0
7000	Public Services	145	44	40	61
7500	Assist other Agency	55	12	15	28
7600	Special Unit Activity Codes	0	0	0	0
8000	Warrants	3	1	1	1
8100	Warrants Other	2	0	1	1
8200	Warrant Tracking	0	0	0	0
8300	Corrections	0	0	0	0
8500	Departmental Services	1	0	1	0
9000	Administrative	365	85	112	168
	<b>Total:</b>	938	214	268	456



## Police Department

100 Penn Avenue Telford, Pennsylvania 18969-1912

- ☒ CERTIFIED MAIL
- ☐ FIRST CLASS MAIL
- ☐ HAND DELIVERED

[REDACTED]  
51 West Central Avenue  
Telford, PA 18969

### RE: Condition of Property

Dear Mr. [REDACTED]

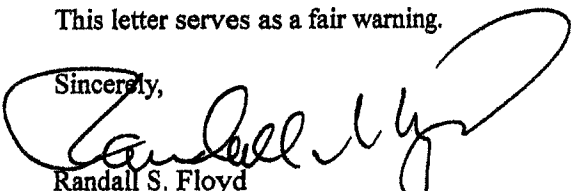
As you are aware, The Telford Borough Police Department has received numerous complaints concerning the condition of your property. You continue to have piles of damaged furniture, building materials and other debris at various places around your residence, including on the porch and throughout your outside property. The lawn itself is unkempt and grass and weeds are continually overgrown. This has detracted from what otherwise is a well-kept and maintained neighborhood.

Over the last few weeks, I have provided you with both written and verbal warnings, concerning these issues, all of which you advised me that you received and understood. I have explained that the condition of your property violates several Telford Borough ordinances. Again, you advised me that you understood that as well.

Since you have refused to take any action and / or to make arrangements to correct any of the property issues, I have no choice but to exercise the authority of Telford Borough Code of Ordinances §10-102- *Authority for Borough to Cut Grass and Weeds and Collect Costs from Property Owner*, and §10-215 - *Authority to Remedy Noncompliance (Nuisances)*. Therefore, unless your property is remediated of the previously described conditions by Tuesday, August 1, 2023, at 9:00 a.m., Telford Borough will authorize a contractor to fully correct the issues and, the costs, as defined in the stated Borough ordinances, will be assessed to you.

This letter serves as a fair warning.

Sincerely,

  
Randall S. Floyd  
Chief of Police

Cc: Telford Borough Council  
Mayor  
Borough Manager  
Code Enforcement Officer  
File



## Police Department

100 Penn Avenue Telford, Pennsylvania 18969-1912

July 7, 2023

[REDACTED]  
[REDACTED]  
Telford, PA 18969

RE: Aggressive Driving / Road Rage

Dear Mr. [REDACTED]

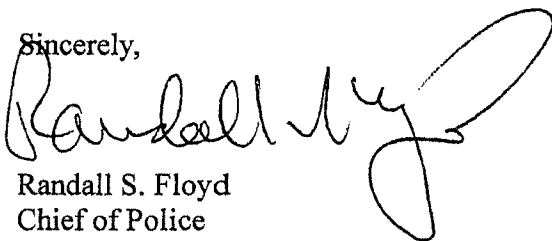
The Telford Borough Police Department received a complaint this morning regarding an aggressive driving / road rage type of incident that occurred on South Main Street and then progressed to the intersection of County Line Road and Route 113. It was reported that a white colored Ford pickup truck, bearing PA registration ZRD-0174, was involved and, it is suspected that you were most likely the driver of that vehicle.

Apparently, at approximately 8:10 a.m., you were driving southbound on South Main Street, in the area of East Summit Avenue, when another vehicle pulled out causing you to have to slow down. You began to drive aggressively and that, upon coming to the red light at County Line road and Route 113, you began to yell hostilities and profanity, as well as making lewd gestures to the other driver.

The described behavior is not only unacceptable, but also criminal and could result in charges being filed against you. While no charges are being filed at this time, I must warn you that any further similar complaints will be handled differently, and that if probable cause exists, citations will be filed.

I trust that you will recognize your responsibility as a driver to operate your vehicle in a safe and considerate manner in the future. Acting out aggressively is never a good option to resolving roadway conflict. It only makes matters worse.

Sincerely,

  
Randall S. Floyd  
Chief of Police

Cc: File

(215) 723-6700 BUSINESS



(215) 723-7558 FAX



(215) 723-4858 24 HOURS

**EMERGENCY 911**



## Police Department

100 Penn Avenue Telford, Pennsylvania 18969-1912

July 11, 2023

[REDACTED]  
[REDACTED]  
Telford, PA 18969

Dear [REDACTED]

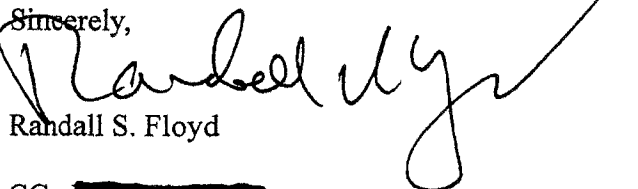
The Telford Borough Police Department has received complaints concerning you maliciously harassing local members of the group, Moms for Liberty (M4L), through a campaign of internet stalking and doxing. Reportedly, as part of this endeavor, you posted personal information of certain M4L members, along with photos and negative commentary. It is also reported that you included M4L member's minor children as well as part of the scheme. That, of course, is reprehensible and totally inappropriate.

A cease-and-desist letter was previously sent to you from the Law Office of Fisher Broyles, legal council for M4L, placing you on notice for similar behavior. A copy of the letter was forwarded to the Telford Borough Police Department for reference. It appears as though you continue to disregard legal warning and that you intend to continue to engage in harassing conduct.

In consultation with the Montgomery County District Attorney's Office concerning this recent complaint, it was concluded that criminal charges are warranted. However, as with similar cases in the past, I have afforded the offending parties the opportunity to stop their harassing behavior, in order to avoid charges. Therefore, this letter is to provide that same admonishment and warning. Any future harassment, however, will result in criminal charges being filed against you.

We live in a time when, unfortunately, people who share different views on issues become hostile towards each other rather than finding constructive ways to express themselves or to promote their respective causes. However, harassment, particularly when it involves targeting children, is never acceptable. Therefore, I trust that you will comply and that we will not have to visit this matter again.

Sincerely,



Randall S. Floyd

CC: [REDACTED]  
[REDACTED]  
File



# Telford Borough Police Department

## Citizen Survey

*Please complete the following survey and return in the SASE. Your candid responses are appreciated.*

Did the police respond in a timely manner?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No (If NO, please comment below)
Was the responding officer(s) able to provide you with sufficient information and / or service to resolve the problem?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No (If NO, please comment below)
Was the responding officer(s) courteous and display a professional demeanor?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No (If NO, please comment below)
How would you describe the service rendered to you by the Telford Borough Police Department relating to this incident?	<input checked="" type="checkbox"/> Excellent <input type="checkbox"/> Good <input type="checkbox"/> Satisfactory <input type="checkbox"/> Poor (If POOR, please comment below)
How would you describe the overall service provided to the community by the Telford Borough Police Department?	<input checked="" type="checkbox"/> Excellent <input type="checkbox"/> Good <input type="checkbox"/> Satisfactory <input type="checkbox"/> Poor (If POOR, please comment below)
Would you like a telephone call from the Chief of Police to further discuss your Citizen Survey?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes (If YES, please provide name and telephone number)

### Comments:

(Use back or additional paper if necessary)

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# Telford Borough Police Department

## Citizen Survey

*Please complete the following survey and return in the SASE. Your candid responses are appreciated.*

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Would you like a telephone call from the Chief of Police to further discuss your Citizen Survey?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes (If YES, please provide name and telephone number)

### Comments:

(Use back or additional paper if necessary)

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## Telford Borough Police Department

### Citizen Survey

*Please complete the following survey and return in the SASE. Your candid responses are appreciated.*

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Was the responding officer(s) courteous and display a professional demeanor?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No (If NO, please comment below)
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How would you describe the overall service provided to the community by the Telford Borough Police Department?	<input checked="" type="checkbox"/> Excellent <input type="checkbox"/> Good <input type="checkbox"/> Satisfactory <input type="checkbox"/> Poor (If POOR, please comment below)
Would you like a telephone call from the Chief of Police to further discuss your Citizen Survey?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes (If YES, please provide name and telephone number)

#### Comments:

(Use back or additional paper if necessary)

*I am pleased with the Telford Police Dept. They are very kind and courteous.*

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## Telford Borough Police Department

### Citizen Survey

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Would you like a telephone call from the Chief of Police to further discuss your Citizen Survey?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes (If YES, please provide name and telephone number)

#### Comments:

(Use back or additional paper if necessary)

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# Telford Volunteer Fire Company

Telford, PA

This report was generated on 8/1/2023 8:46:29 AM



## Incidents for Zone for Date Range

Zone(s): All Zones | Start Date: 07/01/2023 | End Date: 07/31/2023

INCIDENT NUMBER	INCIDENT TYPE	DATE	LOCATION	APPARATUS
2023 - 17375	154 - Dumpster or other outside trash receptacle fire	07/01/2023	100 E CHURCH AVE	DO 75,E 75,SD 75
2023 - 17679	744 - Detector activation, no fire - unintentional	07/05/2023	288 COUNTRY CLUB DR	DO 75,E 75,POV
2023 - 11173	735 - Alarm system sounded due to malfunction	07/05/2023	3005 STATE RD	CH 75,DO 75,E 75,L 75
2023 - 17711	571 - Cover assignment, standby, moveup	07/05/2023	100 N 5th ST	SD 75
2023 - 17876	111 - Building fire	07/07/2023	521 HEMSING CIR	E 75,POV
2023 - 17883	611 - Dispatched & cancelled en route	07/07/2023	129 S MAIN ST	SD 75
2023 - 17932	531 - Smoke or odor removal	07/07/2023	470 4TH	CH 75,E 75,L 75,POV
2023 - 11325	311 - Medical assist, assist EMS crew	07/08/2023	127 RELIANCE PL	DO 75
2023 - 18107	551 - Assist police or other governmental agency	07/09/2023	S 3RD ST	DO 75,POV,UT 75
2023 - 18135	700 - False alarm or false call, other	07/09/2023	20 E RIDGE AVE	CH 75,DO 75,E 75
2023 - 11502	700 - False alarm or false call, other	07/10/2023	731 RELIANCE RD	DO 75
2023 - 11587	412 - Gas leak (natural gas or LPG)	07/11/2023	2055 CATHILL RD	DO 75,E 75,POV
2023 - 18374	322 - Motor vehicle accident with injuries	07/11/2023	Bethlehem PIKE	POV,UT 75
2023 - 18407	733 - Smoke detector activation due to malfunction	07/11/2023	569 GODSHALL RD	CH 75,DO 75,E 75
2023 - 11646	735 - Alarm system sounded due to malfunction	07/11/2023	3005 STATE RD	CH 75,DO 75,E 75,POV
2023 - 18469	611 - Dispatched & cancelled en route	07/12/2023	146 N MAIN ST	DO 75,L 75
2023 - 11717	735 - Alarm system sounded due to malfunction	07/13/2023	731 RELIANCE RD	CH 75,DO 75,E 75
2023 - 11742	611 - Dispatched & cancelled en route	07/13/2023	3240 STATE RD	L 75
2023 - 18685	138 - Off-road vehicle or heavy equipment fire	07/13/2023	CREAMERY RD	AIR75,CH 75,E 75,POV,SD 75
2023 - 11790	111 - Building fire	07/14/2023	650 CATHILL RD	L 75
2023 - 18900	311 - Medical assist, assist EMS crew	07/15/2023	242 TELFORD PIKE	CH 75,DO 75,POV,UT 75
2023 - 18976	352 - Extrication of victim(s) from vehicle	07/16/2023	COWPATH RD	AIR75,CH 75,DO 75,POV,SD 75
2023 - 19102	444 - Power line down	07/17/2023	655 COWPATH RD	CH 75,DO 75,E 75,POV
2023 - 19132	745 - Alarm system activation, no fire - unintentional	07/18/2023	3005 STATE RD	CH 75,E 75
2023 - 19433	745 - Alarm system activation, no fire - unintentional	07/20/2023	366 HARLEYSVILLE PIKE	E 75
2023 - 19602	733 - Smoke detector activation due to malfunction	07/22/2023	149 4TH ST	DO 75

Only REVIEWED incidents included.

INCIDENT NUMBER	INCIDENT TYPE	DATE	LOCATION	APPARATUS
2023 - 19622	322 - Motor vehicle accident with injuries	07/22/2023	689 HARLEYSVILLE PIKE	AIR75,CH 75,POV,SD 75
2023 - 19627	733 - Smoke detector activation due to malfunction	07/22/2023	207 W SUMMIT ST	AIR75
2023 - 19723	322 - Motor vehicle accident with injuries	07/23/2023	HARLEYSVILLE PIKE	CH 75,DO 75,POV,SD 75
2023 - 12495	611 - Dispatched & cancelled en route	07/24/2023	95 N MAIN ST	E 75
2023 - 19757	113 - Cooking fire, confined to container	07/24/2023	555 HIGH ST	L 75
2023 - 12560	611 - Dispatched & cancelled en route	07/24/2023	126 KITTELY CT	L 75
2023 - 12653	611 - Dispatched & cancelled en route	07/25/2023	BETHLEHEM PIKE	POV
2023 - 20144	700 - False alarm or false call, other	07/27/2023	171 NECTAR RUN	E 75

**Total # Incidents: 34**

Only REVIEWED incidents included.





# Telford Volunteer Fire Company

Telford, PA

This report was generated on 8/1/2023 8:48:11 AM



## Incident Response Detail EXPANDED for Date Range (Landscape)

Zone(s): All Zones | Start Date: 07/01/2023 | End Date: 07/31/2023

INCIDENT DATE	INCIDENT #	ADDRESS	INCIDENT TYPE	ALARM TIME	DISPATCH TIME	ARRIVAL TIME	BACK IN SERVICE
ZONE: Franconia Township							
07/05/2023	2023-17679	288 COUNTRY CLUB DR	744 - Detector activation, no fire - unintentional	7/5/2023 12:31:05	7/5/2023 12:31:16	7/5/2023 12:37:00	
07/07/2023	2023-17932	470 4TH	531 - Smoke or odor removal	7/7/2023 21:37:13	7/7/2023 21:37:36	7/7/2023 21:41:35	
07/11/2023	2023-18407	569 GODSHALL RD	733 - Smoke detector activation due to malfunction	7/11/2023 11:55:02	7/11/2023 11:55:09	7/11/2023 11:59:34	
07/13/2023	2023-18685	CREAMERY RD	138 - Off-road vehicle or heavy equipment fire	7/13/2023 15:06:06	7/13/2023 15:06:23	7/13/2023 15:09:00	
07/15/2023	2023-18900	242 TELFORD PIKE	311 - Medical assist, assist EMS crew	7/15/2023 19:45:06	7/15/2023 19:45:31	7/15/2023 19:47:32	
07/16/2023	2023-18976	COWPATH RD	352 - Extrication of victim(s) from vehicle	7/16/2023 17:14:40	7/16/2023 17:14:52	7/16/2023 17:16:01	
07/17/2023	2023-19102	655 COWPATH RD	444 - Power line down	7/17/2023 18:40:05	7/17/2023 18:40:47	7/17/2023 18:44:09	
07/20/2023	2023-19433	366 HARLEYSVILLE PIKE	745 - Alarm system activation, no fire - unintentional	7/20/2023 14:28:45	7/20/2023 14:29:01	7/20/2023 14:37:00	
07/22/2023	2023-19622	689 HARLEYSVILLE PIKE	322 - Motor vehicle accident with injuries	7/22/2023 11:42:53	7/22/2023 11:43:15	7/22/2023 11:47:15	
07/22/2023	2023-19627	207 W SUMMIT ST	733 - Smoke detector activation due to malfunction	7/22/2023 12:11:12	7/22/2023 12:12:16	7/22/2023 12:19:49	
07/23/2023	2023-19723	HARLEYSVILLE PIKE	322 - Motor vehicle accident with injuries	7/23/2023 15:05:35	7/23/2023 15:05:43	7/23/2023 15:08:41	
07/27/2023	2023-20144	171 NECTAR RUN	700 - False alarm or false call, other	7/27/2023 05:08:08	7/27/2023 05:08:22	7/27/2023 05:17:47	

## ZONE: Hilltown Township

07/08/2023	2023-11325	127 RELIANCE PL	311 - Medical assist, assist EMS crew	7/8/2023 08:42:21	7/8/2023 08:43:37	7/8/2023 08:48:00	
07/10/2023	2023-11502	731 RELIANCE RD	700 - False alarm or false call, other	7/10/2023 05:40:24	7/10/2023 05:41:04	7/10/2023 05:47:49	

Only REVIEWED incidents included. Alarm, Dispatch and Arrival Date/times are earliest recorded for an incident, across all responding apparatus. Back in Service is the Latest recorded for an incident across all responding apparatus

07/11/2023	2023-18374	Bethlehem PIKE	322 - Motor vehicle accident with injuries	7/11/2023 07:59:51	7/11/2023 08:02:00	7/11/2023 08:22:40	
07/13/2023	2023-11717	731 RELIANCE RD	735 - Alarm system sounded due to malfunction	7/13/2023 05:14:02	7/13/2023 05:15:39	7/13/2023 05:22:56	

#### ZONE: Lower Salford Township

07/24/2023	2023-19757	555 HIGH ST	113 - Cooking fire, confined to container	7/24/2023 04:22:10	7/24/2023 04:22:32	7/24/2023 04:34:37	
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#### ZONE: Perkasio Borough

07/05/2023	2023-17711	100 N 5th ST	571 - Cover assignment, standby, moveup	7/5/2023 20:24:55	7/5/2023 20:53:06	7/5/2023 21:09:58	
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#### ZONE: Sellersville Borough

07/24/2023	2023-12495	95 N MAIN ST	611 - Dispatched & cancelled en route	7/24/2023 02:15:54	7/24/2023 02:17:01		
07/24/2023	2023-12560	126 KITTELY CT	611 - Dispatched & cancelled en route	7/24/2023 17:36:41	7/24/2023 17:38:23		

#### ZONE: Souderton Borough

07/07/2023	2023-17876	521 HEMSING CIR	111 - Building fire	7/7/2023 10:41:48	7/7/2023 10:42:22	7/7/2023 10:53:36	
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#### ZONE: Telford Borough

07/01/2023	2023-17375	100 E CHURCH AVE	154 - Dumpster or other outside trash receptacle fire	7/1/2023 21:39:35	7/1/2023 21:41:30	7/1/2023 21:44:55	
07/07/2023	2023-17883	129 S MAIN ST	611 - Dispatched & cancelled en route	7/7/2023 12:11:43	7/7/2023 12:11:59		
07/09/2023	2023-18107	S 3RD ST	551 - Assist police or other governmental agency	7/9/2023 13:27:33	7/9/2023 13:27:54	7/9/2023 13:35:00	
07/09/2023	2023-18135	20 E RIDGE AVE	700 - False alarm or false call, other	7/9/2023 16:16:07	7/9/2023 16:17:02	7/9/2023 16:21:01	
07/12/2023	2023-18469	146 N MAIN ST	611 - Dispatched & cancelled en route	7/12/2023 05:11:45	7/12/2023 05:12:56		
07/22/2023	2023-19602	149 4TH ST	733 - Smoke detector activation due to malfunction	7/22/2023 04:56:15	7/22/2023 04:56:44	7/22/2023 05:00:04	

#### ZONE: West Rockhill Township

07/05/2023	2023-11173	3005 STATE RD	735 - Alarm system sounded due to malfunction	7/5/2023 17:32:15	7/5/2023 17:33:41	7/5/2023 17:39:21	
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Only REVIEWED incidents included. Alarm, Dispatch and Arrival Date/times are earliest recorded for an incident, across all responding apparatus. Back in Service is the Latest recorded for an incident across all responding apparatus

07/11/2023	2023-11587	2055 CATHILL RD	412 - Gas leak (natural gas or LPG)	7/11/2023 06:31:25	7/11/2023 06:32:27	7/11/2023 06:41:09	
07/11/2023	2023-11646	3005 STATE RD	735 - Alarm system sounded due to malfunction	7/11/2023 18:50:12	7/11/2023 18:51:35	7/11/2023 18:56:08	
07/13/2023	2023-11742	3240 STATE RD	611 - Dispatched & cancelled en route	7/13/2023 13:29:40	7/13/2023 13:31:06		
07/14/2023	2023-11790	650 CATHILL RD	111 - Building fire	7/14/2023 01:35:15	7/14/2023 01:52:55	7/14/2023 02:07:34	
07/18/2023	2023-19132	3005 STATE RD	745 - Alarm system activation, no fire - unintentional	7/18/2023 06:06:33	7/18/2023 06:06:40	7/18/2023 06:14:28	
07/25/2023	2023-12653	BETHLEHEM PIKE	611 - Dispatched & cancelled en route	7/25/2023 14:33:00	7/25/2023 14:33:16		

Only REVIEWED incidents included. Alarm, Dispatch and Arrival Date/times are earliest recorded for an incident, across all responding apparatus. Back in Service is the Latest recorded for an incident across all responding apparatus

# Telford Volunteer Fire Company

Telford, PA

This report was generated on 8/1/2023 8:50:37 AM



## Personnel Count per Incident for Date Range

Start Date: 07/01/2023 | End Date: 07/31/2023

INCIDENT				NUMBER OF PEOPLE		
NUMBER	DATE	INCIDENT TYPE	FDID	ON APPARATUS	NOT ON APPARATUS	TOTAL
2023-11173	7/5/2023 17:32:15	735 - Alarm system sounded due to malfunction	46167	8	2	10
2023-11325	7/8/2023 08:42:21	311 - Medical assist, assist EMS crew	46167	1	1	2
2023-11502	7/10/2023 05:40:24	700 - False alarm or false call, other	46167	1	5	6
2023-11587	7/11/2023 06:31:25	412 - Gas leak (natural gas or LPG)	46167	5	1	6
2023-11646	7/11/2023 18:50:12	735 - Alarm system sounded due to malfunction	46167	10	11	21
2023-11717	7/13/2023 05:14:02	735 - Alarm system sounded due to malfunction	46167	6	2	8
2023-11742	7/13/2023 13:29:40	611 - Dispatched & cancelled en route	46167	0	5	5
2023-11790	7/14/2023 01:35:15	111 - Building fire	46167	6	1	7
2023-12495	7/24/2023 02:15:54	611 - Dispatched & cancelled en route	46167	6	1	7
2023-12560	7/24/2023 17:36:41	611 - Dispatched & cancelled en route	46167	6	1	7
2023-12653	7/25/2023 14:33:00	611 - Dispatched & cancelled en route	46167	0	1	0
2023-17375	7/1/2023 21:39:35	154 - Dumpster or other outside trash receptacle fire	46167	8	1	9
2023-17679	7/5/2023 12:31:05	744 - Detector activation, no fire - unintentional	46167	5	0	5
2023-17711	7/5/2023 20:24:55	571 - Cover assignment, standby, moveup	46167	4	2	6
2023-17876	7/7/2023 10:41:48	111 - Building fire	46167	5	1	6
2023-17883	7/7/2023 12:11:43	611 - Dispatched & cancelled en route	46167	0	3	3
2023-17932	7/7/2023 21:37:13	531 - Smoke or odor removal	46167	15	1	16
2023-18107	7/9/2023 13:27:33	551 - Assist police or other governmental agency	46167	4	0	4
2023-18135	7/9/2023 16:16:07	700 - False alarm or false call, other	46167	8	5	13
2023-18374	7/11/2023 07:59:51	322 - Motor vehicle accident with injuries	46167	2	0	2
2023-18407	7/11/2023 11:55:02	733 - Smoke detector activation due to malfunction	46167	6	2	8
2023-18469	7/12/2023 05:11:45	611 - Dispatched & cancelled en route	46167	1	0	1
2023-18685	7/13/2023 15:06:06	138 - Off-road vehicle or heavy equipment fire	46167	10	3	13
2023-18900	7/15/2023 19:45:06	311 - Medical assist, assist EMS crew	46167	9	0	9
2023-18976	7/16/2023 17:14:40	352 - Extrication of victim(s) from vehicle	46167	17	0	17
2023-19102	7/17/2023 18:40:05	444 - Power line down	46167	9	2	11
2023-19132	7/18/2023 06:06:33	745 - Alarm system activation, no fire - unintentional	46167	6	0	6
2023-19433	7/20/2023 14:28:45	745 - Alarm system activation, no fire - unintentional	46167	4	2	6
2023-19602	7/22/2023 04:56:15	733 - Smoke detector activation due to malfunction	46167	1	4	5
2023-19622	7/22/2023 11:42:53	322 - Motor vehicle accident with injuries	46167	10	0	10
2023-19627	7/22/2023 12:11:12	733 - Smoke detector activation due to malfunction	46167	4	6	10
2023-19723	7/23/2023 15:05:35	322 - Motor vehicle accident with injuries	46167	10	1	11
2023-19757	7/24/2023 04:22:10	113 - Cooking fire, confined to container	46167	6	1	7
2023-20144	7/27/2023 05:08:08	700 - False alarm or false call, other	46167	4	1	5

**TOTAL # OF INCIDENTS: 34**

**AVERAGES:**

**5.8**

**1.9**

**7.7**

Only REVIEWED incidents included



emergencyreporting.com

Doc Id: 358

Page # 1 of 1



# Telford Borough VMSC EMS Zone Report

July 2023


Total Zone Calls: **58**

Total VMSC 911 Calls: **1,003**


Average Chute Time: **1m:8s**

Average Response Time: **7m:13s**

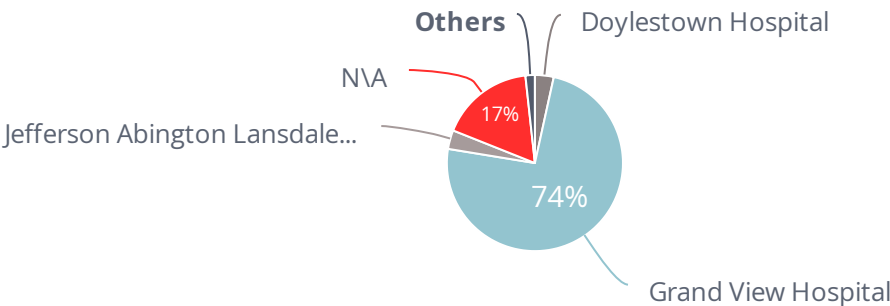
## Top 5 Call Types

Type of Incident	# 
Falls	12
Sick Person	9
Breathing Problem	7
Hemorrhage/Laceration	5
Chest Pain (Non-Traumatic)	4

## Transport Disposition




Disposition	# 
Transported No Lights/Siren	38
Transported Lights/Siren	10
Cancelled (No Patient Contact)	4
Patient Treated, Released (per protocol)	3
Patient Refused Evaluation/Care (Without Transport)	3

## Hospital Transport




## Community Response

### VMSC's Level of Service

Unit Level of Service	# of Calls
ALS-Paramedic	 38
BLS-AEMT	 2
BLS-Basic /EMT	 18


### Barriers to Provide Care

Barriers To Care	# 
None Noted	47
State of Emotional Distress	4
N/A	4
Physically Restrained	1
Physically Impaired	1
Uncooperative	1
Physical Barrier (Unable to Access Patient)	1

# of Overdoses

0

### Additional Agencies on Scene

Additional Agencies	# 
Law Enforcement	35
No Other Agency On Scene	22
Fire Department (Non-QRS Related)	4
Non-VMSC EMS Unit	2

## Critical Response Triad

### Cardiac Related Incidents



### Stroke Related Incidents



### Trauma Related Incidents





## WE VALUE

The positive impact our public library has on our children.

Literacy and promoting a love of reading.

Respect for each individual person and recognize the need to serve all.

Community and the potential for our library to strengthen our democracy by inviting civic engagement and civil discussions.

[Read Our Value Statement](#)

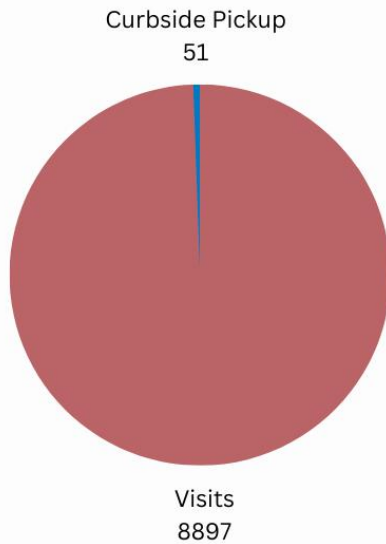


The Indian Valley Public Library is a valuable community institution where everyone is welcome to access materials, services and programs free of charge. The Library is a vital asset that promotes literacy, fosters community and helps citizens achieve their goals of self-improvement and enrichment. By doing so, the IVPL lifts up the communities it serves.

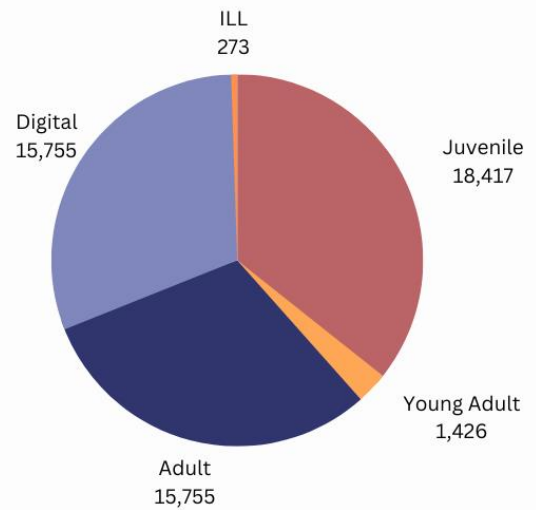
- The Indian Valley Public Library is a valuable local institution which promotes learning, fosters community and enriches our entire region.
  - The IVPL serves five of the municipalities in the Souderton School District: Franconia, Lower Salford, Salford, Souderton and Telford.
- Everyone is welcome in the Library and everyone has access to the Library's materials, services and programs, most of which are free of charge.
  - Currently there are over 30,000 individuals in our community who have an IVPL library card.
- The Library is more than just books!
  - The Library provides internet access, learning activities, social programs, movies, audio books, meeting spaces, museum passes, wireless printing - and so much more!

# June Statistics

## 8,948 Visits to IVPL



## 41,547 Items Borrowed



June 2023	PREVIOUS TOTAL				NEW TOTAL
FRANCONIA TWP	6,730		37	3	6,764
LOWER SALFORD TWP	7,029		69	2	7,096
SALFORD TWP	1,386		11		1,397
SOUDERTON BORO	4,977		24	8	4,993
TELFORD BORO	3,557		29	2	3,584
<b>ONLINE IV PATRONS*</b>			<b>49</b>		
<b>TOTAL IV PATRONS</b>	<b>23,679</b>		<b>170</b>	<b>15</b>	<b>23,834</b>
ACCESS BUCKS FL			39	1	
ACCESS MCNPL			45		
ACCESS OTHER			3		
<b>TOTAL ACCESS PATRONS</b>	<b>7,126</b>		<b>87</b>	<b>1</b>	<b>7,212</b>
<b>NON-RESIDENT PATRONS</b>			<b>1</b>		

### Database Use

Ancestry: 332 searches, 432 downloads

Morningstar:

May— 7 searches

June—45 searches

Gale: Literary Index – 1 session

Driver's Education Program: 26 visits

Mango Languages: 35 sessions



## June Library Events



# **PUBLIC WORKS REPORT**

**For August 14, 2023**

By Gary Yoder, Public Works Director

## **Public Works Report for the 8/14/2023 Meeting:**

**Streets** – We continue to do routine maintenance on borough streets. This includes crack sealing, patch paving and pothole repairs.

**Parks** – We continue mowing, doing routine maintenance in all borough parks. We recently cleaned and power washed the tennis courts.

**Trees** – We continue trimming and taking down dying trees in our park system.

**Playgrounds** – We have been cleaning and checking the play areas at all parks. As this time of year vandalism seems to be on the rise.

**Maintenance** – The crew has been busy cleaning and repairing inlets as needed.

**Community building-** We recently replaced the sewer line going into the building. We had several issues and found we had a bad line.

**Street Signs** – We have been doing routine sign replacement throughout town.

**Paving projects-** We finished up nova chipping the scheduled streets for the year. They included springhouse lane, highland drive, summit Ave and part of reliance road.

**Chip sealing-** We have started some of the scheduled chipping of streets. This includes Crest Ave and parts of Third Street. We are waiting for the contractor to come back and cape seal some of the areas on third street.

**Training-** We continue to have monthly meetings on upcoming projects and employee concerns.



# BOROUGH OF TELFORD

## MANAGERS REPORT



### ADMINISTRATION

**TO:** Borough Council  
Mayor Jerry Guretske  
John Harrell, Authority Chair

**FROM:** Kyle B. Detweiler, MBA  
Borough Manager

**RE:** Manager's Report

**DATE:** August 9, 2023

---

**Real Estate Matters** – Formal settlement on the Trinity land acquisition is imminent. Solicitors for both parties are working through parking easement details. Closing on sale of 122 Penn Avenue is also pending further review of parking spaces allocated to the property but anticipated to be finalized shortly.

**Franklin Alley Swale Project** – I anticipate being in receipt of all easement agreements very soon and will hand-deliver to the affected property owners. The Commonwealth Financing Authority (CFA) punted their grant meeting from late July until September, so we hope to have a positive update next month. The bidding of this project will be handled by CKS Engineers.

**Rave Mobile Safety** – In the course of the data migration from Swift911 to Rave, an issue was experienced on the back end from Rave that impacted our August 1st go-live date. This matter has since been resolved, but we are still not up and running with Rave yet. In the meantime, our existing data and programs through Swift are unchanged and we can still use Swift if need be, for the time being.

**Media Partners** – We are in receipt of our first set of training materials from Media Partners titled, 'How Was Your Day? Getting Real about Bias, Diversity, Inclusion, and Harassment'. Looking forward to presenting this course in September to all current employees and having continued discussions about our workplace culture and other ways to improve.

**Meeting with Rep. Malagari** – I will be meeting with Representative Steven Malagari and his team during the week of August 21st. Both the Borough and the Authority have several critical grant applications currently in process and we are hopeful that dialogue and support from his office will help our efforts toward obtaining grant funding. We also have several other items and programs to discuss that we believe may benefit Borough residents.

**Borough Hall Updates** – Three-phase approach to completing the upgrades in the large meeting room will begin the week of August 28th. Scatton's will be here that week to modify the existing HVAC ductwork that will help eliminate the noise from the existing return air and install sound deadening insulation. Once the walls are sealed, we can move forward with sound battening improvements to the space from Excel Communications. The final piece is then to install our own in-house recording technology so that we can record and work toward a live stream of Council meetings.

**Budget Workshop** – Friendly reminder that Council will be holding its August Workshop meeting on August 21st, with the exclusive purpose of beginning the framework of the 2024 budget. Financial statements provided inside the packet contain projections through year-end as well as data from where we stand presently versus where we were at this same time last year, courtesy of the extra efforts from our Finance Director. These are helpful tools for use next week.

**Right-to-Know Requests** – Since July 10th's Council Meeting, I have been in receipt of nine Right-to-Know Requests, resulting in 98 unique emails that I was either in receipt of, copied on, sent, or forwarded to. We have been averaging no less than 10 hours per week on these requests, between myself and Tracey, between reviewing the requests, searching through all responsive records, inquiring with any third-party agencies, and supplying the requisite formal response. I took part in a webinar with the Office of Open Records on July 26th to ensure that we are employing all the best current practices and identifying any other ways we can improve our process and efficiency. We continue to encourage all residents to review our new website for any pertinent information they seek first and foremost, but to please contact my office if they are having issues finding specific data on the website.

## STREET LIGHT SERVICES AGREEMENT

This Street Light Services Agreement (“Agreement”) is entered into on \_\_\_\_\_, (“Effective Date”) by and between PPL Electric Utilities Corporation (“Company”), a Pennsylvania corporation with its principal place of business at Two North Ninth Street, Allentown, PA 18101, and Telford Borough (“Municipality”), a municipality of the Commonwealth of Pennsylvania situated in the County of Montgomery. Company and Municipality are each referred to herein as a “Party” and collectively as the “Parties,” and

WHEREAS, Company is a “public utility” and “electric distribution company” as defined in Sections 102 and 2803 of the Pennsylvania Public Utility Code, 66 Pa. C.S. §§ 102, 2803, that offers street light electric service to customers pursuant to its tariff approved by the Pennsylvania Public Utility Commission (“Commission”); and

WHEREAS, Municipality has requested Company to install new street lights, convert some or all of its existing street lights, or both, and

WHEREAS, at a properly noticed meeting of \_\_\_\_\_ of the Municipality duly convened and held on the \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_, the Municipality authorized the execution of this agreement with Company, as evidenced by the Resolution attached as **Exhibit A**.

NOW, THEREFORE, in consideration of the mutual covenants contained herein, the Parties, intending to be legally bound, hereby agree as follows:

1. Services

1.1 Street Light Installation/Conversion

(a) Standard Installation

- (i) Company shall install new street lights, convert some or all of its existing street lights, or both, as described in the scope of work attached hereto as **Exhibit B**.
- (ii) Except for Municipality-owned facilities described in **Exhibit B**, all necessary street lighting facilities shall be supplied, installed, owned, and maintained by the Company pursuant to the rate schedule of the Company’s tariff identified in **Exhibit B** as presently in effect and as may be amended from time to time in accordance with the law (“Selected Rate Schedule”). If, in the course of installing and/or converting the street lights, Company discovers that there are additional and/or fewer street lights to be installed and/or converted in the locations requested by Municipality, Company shall notify Municipality, and the Parties shall cooperate to amend **Exhibit B** to reflect the actual number of street lights to be installed and/or converted.

(b) Special Installations

- (i) In the event the Municipality requests an installation that is not in conformity with the Standard Installation in Section 1.1(a) and Exhibit A, the Company may, at its option, require advance payment from the Municipality for excess installation and/or equipment costs pursuant to the Selected Rate Schedule.
- (ii) The Municipality shall be responsible for the excess costs to maintain any special equipment that is not in conformity with the Standard Installation in Section 1.1(a) and Exhibit A pursuant to the Selected Rate Schedule.

1.2 Removal of Street Light Facilities

- (a) The Municipality may request removal of any existing Company-owned street light facilities pursuant to the Selected Rate Schedule.
- (b) The Company shall charge and the Municipality shall pay for the requested removal of any Company-owned street light facilities that are fewer than 10 years old measured from the date of installation or conversion pursuant to the Selected Rate Schedule.

1.3 Rates for Electric Service

- (a) Municipality agrees to receive electric service for the street lights described in Section 1.1(a) under the Selected Rate Schedule.
- (b) Municipality's receipt of electric service under the Selected Rate Schedule shall commence with the first billing cycle following the completion of the installation/conversion of the street lights described Section 1.1(a), and shall continue through the term of this Agreement as defined in Section 2.

1.4 Additional Services

- (a) Municipality shall promptly notify the Company of all Company-owned street lights installed pursuant to this Agreement that are not operating properly.
- (b) In addition to the Company's regularly scheduled vegetation management practices and policies, Company may, at the written request of Municipality and within a reasonable period of time after such request, trim vegetation that, in Company's judgment, may interfere with the proper lighting of the roads or highways illuminated by the Company-owned street lights that were installed pursuant to this Agreement. Municipality shall obtain all consents and permits necessary for Company to perform such work.

2. Term of Agreement and Termination

2.1 Term – This Agreement shall commence on the Effective Date, shall continue for the period of years specified in the rate schedule of the Company’s tariff identified in **Exhibit B** as in effect on the Effective Date, and shall renew for one-year periods thereafter until terminated in accordance with Section 2.2.

2.2 Termination of Agreement

- (a) Either Party may terminate this Agreement for its convenience by giving six-months’ prior written notice to the other Party; provided, however, that termination by the Company is subject to all applicable requirements of the Pennsylvania Public Utility Code, the Commission’s regulations and the Company’s tariff.
- (b) If Municipality terminates this Agreement, Municipality shall be deemed to have requested the removal of all the Company-owned street lights and associated facilities that were installed pursuant to this Agreement. Section 1.2(b) shall govern the charges imposed and the payments made for such removal.

3. Attachments

3.1 No attachments can be made to Company’s facilities without Company’s consent. Municipality must submit an application to Company for review using the current application process. The process for submitting an application is defined on the Company’s Pole Attachment Services website. The attachment may be made after the attachment application is approved by Company and an attachment agreement is executed by the Company and the Municipality.

4. Assignment

- 4.1 This Agreement shall be binding upon and shall inure to the benefit of the Parties hereto and their successors and permitted assigns.
- 4.2 Neither Party shall have the right to assign, convey, or transfer this Agreement or any rights hereunder, or delegate its duties hereunder without the written consent of the other Party, whose consent shall not be unreasonably withheld.

5. Choice of Law

5.1 This Agreement and the respective rights and obligations of the Parties hereto shall be governed by and construed in accordance with the laws of the Commonwealth of Pennsylvania, without regard to its conflicts of law provisions.



6. Miscellaneous

- 6.1 Notices – Each notice, request, demand, statement, or other communication allowed or required by this Agreement shall be in writing and shall be considered as delivered when received by the other Party by certified U.S. mail, reputable overnight courier, or facsimile addressed to the other Party at its address indicated below or at such other address as a Party may provide in a written notice to the other Party, provided that in the case of facsimile communication, the recipient shall confirm by return facsimile upon receipt:

If to Company:

PPL Electric Utilities Corporation  
Two North Ninth Street  
Allentown, PA 18101  
Attention: Business Accounts  
Telephone: 1-888-220-9991 Option 4  
Facsimile: 484-634-3260

If to Municipality:

Telephone:  
Facsimile:

- 6.2 Incorporation of Tariff – This Agreement expressly incorporates the provisions of Company's tariff as amended from time to time in accordance with the law. If any aspect of this Agreement conflicts Company's tariff, the tariff shall govern.
- 6.3 Third Party Beneficiaries – This Agreement is only intended to create rights and obligations for Municipality and Company, and is not intended for the benefit of any third parties.
- 6.4 Headings – The headings of this Agreement are inserted only for convenience and shall not affect the meaning or interpretation of this Agreement or any provision hereof.
- 6.5 Severability – If any provision of this Agreement is held to be invalid or unenforceable, then to the extent that such invalidity or unenforceability does not deprive either Party of any material benefit intended to be provided by this Agreement, the remaining provisions of this Agreement shall remain in full force and effect and shall be binding upon the Parties.
- 6.6 Amendments and Waiver – No change, amendment, or modification of this Agreement, including any Exhibit attached to the Agreement, shall be valid or binding upon the Parties unless in writing and duly executed by both Parties. No

delay or omission in the exercise of any right under this Agreement shall impair any such right or be taken, construed, or considered as a waiver or relinquishment thereof, but any such right may be exercised from time to time and as often as may be deemed expedient. If any provision hereof is breached and the non-breaching Party permits cure of such breach, such forbearance shall be limited to the particular breach and shall not be deemed to waive any other breach hereof. The rights and remedies provided by this Agreement shall be in addition to those rights and remedies available in both law and equity.

6.7 Entire Agreement – This Agreement and the attached Exhibits embody the entire agreement and understanding of the Parties with respect to the subject matter hereof (i.e., services and equipment set forth in the Exhibits hereto) and supersede all prior and contemporaneous agreements and understandings, oral or written, relating to said subject matter.

IN WITNESS WHEREOF, the Parties have caused this Agreement to be executed by their duly authorized officers on the Effective Date.

MUNICIPALITY

\_\_\_\_\_  
Signature

Print Name

Title

Board of Commissioners

PPL ELECTRIC UTILITIES CORPORATION

\_\_\_\_\_  
Signature:

Print Name

Title

**RESOLUTION NO. 23-03  
TELFORD BOROUGH  
MONTGOMERY AND BUCKS COUNTY, PENNSYLVANIA**

---

**A RESOLUTION OF TELFORD BOROUGH PROVIDING FOR THE FURNISHING  
OF ELECTRIC STREET LIGHTING SERVICE TO THE BOROUGH OF TELFORD**

---

**WHEREAS**, that the Borough of Telford, in the County of Montgomery and the County of Bucks, Pennsylvania enter into an agreement with PPL Electric Utilities Corp. for the furnishing of all electric street lighting delivery service required to light the streets of the Borough for the period and in accordance with the terms contained in the form of agreement now on file with the Borough Secretary for the furnishing of such service; and that the proper officers of the Borough are hereby authorized and directed to execute and deliver said form of agreement on behalf of the Borough.

**NOW, THEREFORE BE IT RESOLVED**, by the Council of the Borough of Telford, that PPL Electric Utilities Corp. will furnish electric street lighting service to the Borough of Telford.

Duly adopted this 14<sup>th</sup> day of August 2023, by the Council of the Borough of Telford, Montgomery County and Bucks County, Pennsylvania, in lawful session duly assembled.

**ATTEST:**

**TELFORD BOROUGH COUNCIL**

---

Kyle Detweiler, Borough Manager

By: \_\_\_\_\_  
William Ashley, President

## HOW OUR SYSTEM WORKS

([HTTPS://WWW.HYDRO.MB.CA/ARTICLES/CATEGORIES/HOW\\_OUR\\_SYSTEM\\_WORKS/](https://www.hydro.mb.ca/articles/categories/how_our_system_works/))

# What's up with purple street lights?

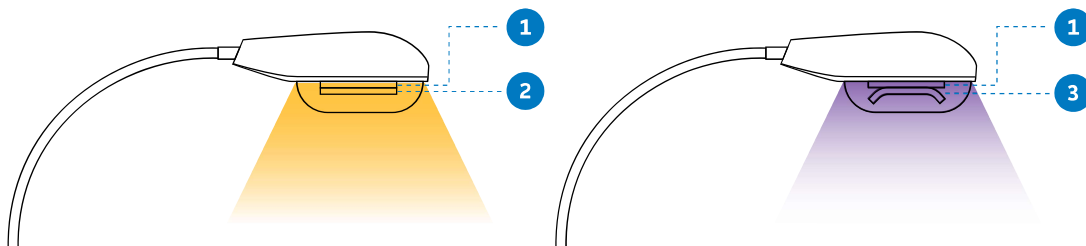
What causes street lights to turn purple and what is Manitoba Hydro doing about it?

---

A lot of people ask us about odd-coloured street lights. Some say they're turning blue, some say purple — whatever colour they look like to you, there are some street lights in Manitoba that are no longer white.

## What's causing it

It's a manufacturer defect called "delamination." LED street lights use LED packages that produce either a blue or purple light — in this case, purple — and a yellowish phosphor coating on them converts that colour to white. When the phosphor coating comes off, or delaminates, it lets the blue light through.



1

LED chip

2

Phosphor coating

3

Delaminated phosphor coating allowing purple light to escape

These defective lights emit the same amount of light, just in a different colour. There are no safety concerns with this spectrum of light.

## What we're doing

We've replaced over 1,000 purple street lights since we first noticed this problem. As more customers [report them using our street light outage form](https://account.hydro.mb.ca/Portal/ServiceRequestFormPrelogin.aspx?reason=streetLightOutage) (<https://account.hydro.mb.ca/Portal/ServiceRequestFormPrelogin.aspx?reason=streetLightOutage>), we continue to replace them as soon as our time, resources, materials, and staffing allow.

Since the lights are under warranty and the delamination is a manufacturer defect, the new lights are being replaced free of charge.

## We're not alone

These defective lights were part of a series of lights sold to multiple utilities all over the world. There are reports of purple street lights in Vancouver, several US states, and even in the UK.

---

### YOU MAY ALSO BE INTERESTED IN



## HOW OUR SYSTEM WORKS

### Powering new buildings

Manitoba Hydro Energy Service Advisors like Justin Morris work with developers to get power up and running. Osborne Terraces, a new building in the village, has been a project for the past year.



## HOW OUR SYSTEM WORKS

### What's up with those green boxes?

Manitoba Hydro has a lot of green boxes around, but not all green boxes belong to us. Some are telecoms boxes and we can't fix those. Learn how to tell the difference!

INSIDER

<https://www.businessinsider.com> › News

## People also ask



## Feedback

<https://www.wesh.com/article/purple-street-lights-fl...>

<https://www.nbcdfw.com> > [news](#) > [local](#) > [why-are-the...](#)

<https://www.cbc.ca/news/canada/british-columbia>




<https://www.local10.com> › news › local › 2022/12/12

<https://www.clickorlando.com> > traffic > 2023/01/19

[https://www.google.com/search?q=purple+street+light&newwindow=1&rlz=1C1RXMK\\_enUS1050US1050&sxsrf=AB5stBgA\\_RVzodT3jL0AWE-8IAvH...](https://www.google.com/search?q=purple+street+light&newwindow=1&rlz=1C1RXMK_enUS1050US1050&sxsrf=AB5stBgA_RVzodT3jL0AWE-8IAvH...) 1/6







MotorBiscuit.com  
<https://www.motorbiscuit.com/why-street-lights-citie...>

### Why Are Street Lights Mysteriously Turning Purple in Cities?

Dec 7, 2022 — The reason why **street lights** are turning **purple** in cities is because of defective LED lights. For Duke Power, the defective LED lights affect ...







The Arizona Republic  
<https://www.azcentral.com/news/local/2023/04/22>

### Purple streetlights? Phoenix has about 1000. Here's what ...

Apr 22, 2023 — The **purple lights** don't pose a safety risk and are not affecting any **traffic** signals, Bach said. They're typically seen in groupings — so four ...

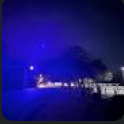





Fort Worth Report  
<https://fortworthreport.org/2022/12/04/why-are-fo...>

### Why are Fort Worth street lights purple? The answer is not ...

Dec 4, 2022 — The defect is a result of "Phosphor displacement." LED's are able to illuminate in a range of colors. Over time, as the **lights** degrade, the ...







Green Bay Press Gazette  
<https://www.greenbaypressgazette.com/2022/02/08>

### Why some streetlights are purple in Green Bay, Oshkosh ...

Feb 8, 2022 — A sampling of social media comments highlights the range of reactions: One person said the **purple** hue gives them headaches due to a past ...





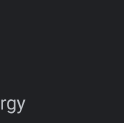
creelighting.com  
<https://www.creelighting.com>

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
Contact us - We're here to help!





Related searches


Florida street lights


Feedback

why are there purple street lights in north carolina


what are the blue street lights for in florida


purple lights meaning


blue street lights at night


why are the street lights blue


Images for purple street light


aesthetic


rain

city

dark

highway

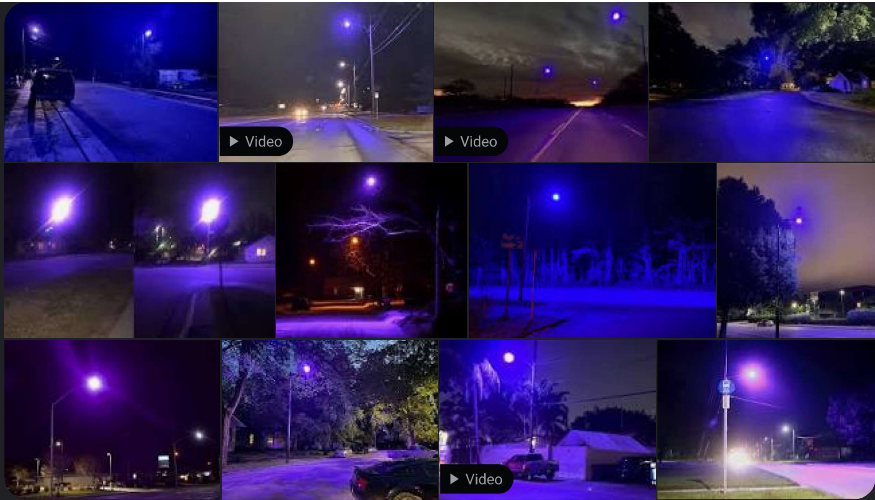
new



[https://www.google.com/search?q=purple+street+light&newwindow=1&rlz=1C1RXMK\\_enUS1050US1050&sxsrf=AB5stBgA\\_RVzodT3jL0AWE-8lAvH...](https://www.google.com/search?q=purple+street+light&newwindow=1&rlz=1C1RXMK_enUS1050US1050&sxsrf=AB5stBgA_RVzodT3jL0AWE-8lAvH...)


2/6





Feedback

View all →





Dark Sky Consulting, LLC

<https://www.darkskyconsulting.com> › blog › why-are-...

Dark Sky Blog

Mar 1, 2023 — In our increasingly interconnected world, **purple street lights** are a metaphor for the ties that bind — and sometimes fail — us. The color ...







Milwaukee Journal Sentinel

<https://www.jsonline.com> › story › news › 2023/04/07

Only a handful of purple streetlights remain on Wisconsin ...

Apr 7, 2023 — A **purple streetlight** is seen near the 400 block of North 15th Street in Milwaukee on. The manufacturer that provided the defective purple ...







Boston.com

<https://www.boston.com> › news › 2023/06/02 › why-s...

Why some street lights on I-93 — and around Boston

Jun 2, 2023 — The issue, the company said, is the result of a defective phosphor coating in the **street light** fixtures, which was designed to make the bluish ...






CBS News

<https://www.cbsnews.com> › ... › Local News

Here's Why You're Seeing Purple Street Lights In Some ...


Feb 9, 2022 — But Matt Saam, Apple Valley's public works director, says they're just bad **light** bulbs. "We believe we got a faulty product," Saam said. He says ...




<https://www.cbsnews.com> › CBS Texas › Local News

No, street lights didn't glow purple for TCU - CBS News

Feb 8, 2023 — FORT WORTH (CBSDFW.COM) - When some of Fort Worth's **street lamps** turned **purple** at the end of December and into January, it wasn't a show of ...



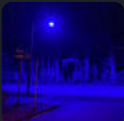



WFDD

<https://www.wfdd.org> › story › carolina-curious-whats...

Carolina Curious: What's with the purple street lights?

Mar 31, 2022 — It turns out the **purple streetlights** are not intentional. Duke Energy spokesperson Jeff Brooks says they're due to a manufacturing defect in a ...



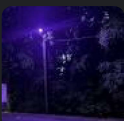


Hopkinsville Electric System

<https://hop-electric.com> › News

What's with the Purple Street Lights?

Unfortunately, these high-efficiency LED **lights** were manufactured with a defect that causes their normal white **light** to eventually turn **purple**. We are aware of ...



https://www.google.com/search?q=purple+street+light&newwindow=1&rlz=1C1RXMK\_enUS1050US1050&sxsrf=AB5stBgA\_RVzodT3jL0AWE-8lAvH... 3/6

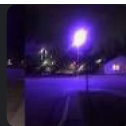


WSPA 7NEWS

<https://www.wspa.com/news/why-are-street-lights-...>

## Why are street lights across the Upstate turning purple?

Mar 16, 2021 — 7 News' Kristen Cheatham reached out to Duke Energy and they said this change in color is due to a manufacturer defect with their LED **Lights**.

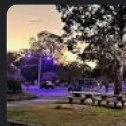


WNKY

<https://www.wnky.com/what-are-those-strange-purpl...>

## Why are street lights turning purple? News 40 investigates

Oct 29, 2021 — No, it's not for Halloween and it's not to reduce light pollution, the **purple street lights** are actually a manufacturing error. People have ...



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<https://holophane.acuitybrands.com/street-roadway>

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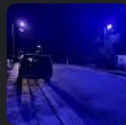


WFLA

<https://www.wfla.com/news/local-news/why-are-...>

## Why are some street lights in Tampa tinted purple? TECO ...

Oct 20, 2021 — Each **streetlight** comes with three filters that are red, yellow and blue, the primary colors. The yellow filters will sometimes malfunction, and ...

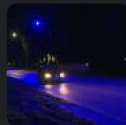


CTV News

<https://winnipeg.ctvnews.ca/why-some-winnipeg-street-...>

## Why some Winnipeg street lights are giving off a purple glow

Some **street lights** in Winnipeg have taken on a different glow. Manitoba Hydro said it's working to fix about 30 **street lights** emitting a **purple** hue.



tiktok.com

<https://www.tiktok.com/video>

## Why are there so many purple street lights across North ...

So why are they **purple** instead of the usual white? . Is it aliens? . Well, no, it's not aliens. . Apparently it's just a defect. . With led **street lights** ...



ABC4 Utah

<https://www.abc4.com/news/local-news/why-are-...>

## Why are some of your streetlights turning purple?

Mar 10, 2023 — Bountiful City's Power Department told ABC4 the **purple street lights** are caused by a manufacturing defect in the LED lights used to illuminate ...



KCCI

<https://www.kcci.com/article/iowa-purple-streetligh...>

## Iowa DOT: Purple streetlights will be replaced

Mar 2, 2023 — The Iowa Department of Transportation says the white coating is coming off of about 200 **lights**, turning them a pretty, but problematic **purple**.

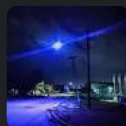


Reddit

<https://www.reddit.com/todayilearned/comments/til...>

## TIL since 2020, white LED streetlights have been turning ...

May 3, 2023 — TIL since 2020, white LED **streetlights** have been turning **purple** because of a defect during the manufacturing process between 2017 and 2019. The ...




12News

<https://www.12news.com/article/news/local/pur...>

## Purple streetlights in Phoenix being replaced

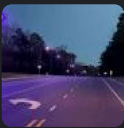



Apr 26, 2023 — Gregg Bach, a public information officer for the City of Phoenix, said the LED **streetlight** fixtures have a manufacturer's defect that causes ...

 yourmileagemayvary.com  
<https://yourmileagemayvary.com> › Travel

About Those Purple Street Lights On The Roads (Have ...

Apr 1, 2023 — The problem comes from a component in the **light** that fails prematurely. That allows too much of the **purple light** spectrum to shine through and ...



 ABC6OnYourSide.com  
<https://abc6onyourside.com> › news › local › purple-str...

Purple street lights in Columbus: pretty or problematic?

Jan 2, 2023 — City of Columbus leaders said they know of 25 **street lights** that have turned **purple**, and they're located on Valleyview Drive near Hague ...




 ABC7 Southwest Florida  
<https://abc-7.com> › news › 2023/05/31 › purple-street...

Purple street lights turning heads in Fort Myers ...

May 31, 2023 — You're not crazy to ask yourself why the **street lights** are **purple** instead of the traditional yellow or white.




Sponsored

 cooperlighting.com  
<https://www.cooperlighting.com> › roadway

Dark Sky Street Lighting - Ideal Parking Lot Light Levels


Get the Latest LED **Street Lighting** Technologies. Cobra Head, Shoebox & High Mast Lighting. Customizable, robust, & serviceable **street lighting** engineered to meet any specification. Auto Dealership · Area Lighting · Roadway Lighting · Contact Us · View Area & Site Webinar

 Charlotte Observer  
<https://www.charlotteobserver.com> › article271419507

Why are there purple and blue streetlights in Charlotte NC?

Jan 20, 2023 — **Purple** and blue hues are due to a manufacturer error, Keith Richardson, a senior communications manager at Duke Energy, told The News & Observer ...




 Reddit  
<https://www.reddit.com> › todayilearned › comments › til...

TIL since 2020, white LED streetlights have been turning ...

May 3, 2023 — TIL since 2020, white LED **streetlights** have been turning **purple** because of a defect during the manufacturing process between 2017 and 2019. The ...



 yourmileagemayvary.com  
<https://yourmileagemayvary.com> › Travel

About Those Purple Street Lights On The Roads (Have ...

Apr 1, 2023 — The problem comes from a component in the **light** that fails prematurely. That allows too much of the **purple light** spectrum to shine through and ...




 Central Oregon Daily  
<https://centraloregondaily.com> › purple-street-lights-b...

Why are the street lamps purple at Empire and Purcell ...

Jan 18, 2023 — When the sun's out, they look like normal **street lamps**. · You may have seen the **street lights** illuminating the roundabout at Purcell Boulevard ...



 Daily Hive  
<https://dailyhive.com> › vancouver › led-streetlights-pu...

This is why some white LED streetlights are starting to turn

...

Sep 20, 2022 — LED **streetlights** that turn from white to a **purple** hue over time are a coating defect by the manufacturer, not by design.



Yahoo

https://au.news.yahoo.com › the-bizarre-reason-bondis...

The bizarre reason Bondi's street lights are turning purple

Apr 5, 2023 — Meaning a mistake in either assembling or creating the bulb can make it more susceptible to warmer weather, causing the light to leak a bluey- ...

Long Beach Post

https://lbpost.com › news › why-are-some-long-beach...

Purple rays: Why some Long Beach streetlights emit a ...

Mar 25, 2023 — In fact, the unexpected hue is a phenomenon that's been seen across the country over the past few years, and it's the result of a manufacturing ...

StateCollege.com

https://www.statecollege.com › News › Local News

What's Up with the Purple Street Lights? | State College, PA

Oct 18, 2022 — A defective coating on the lights has eroded, causing them to produce a purple hue. State College Borough traffic signal and street lighting ...

Fri, Jul 28 Friday in the 'Fonte in ...

WDBO

https://www.wdbo.com › news › purple-street-lights-p...

The purple street lights popping up all over Orlando area ...


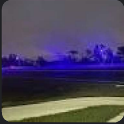



Dec 13, 2022 — The purple hue is the result of a manufacturer defect and is impacting streetlights nationwide. We are working with the manufacturer to replace ...

Whidbey News-Times

https://www.whidbeynewstimes.com › news › oak-har...

Oak Harbor's flawed purple street lights to be replaced

Feb 3, 2023 — The original coating of the lights separated from the LED bulb, causing the light to appear bluish purple. "The blue light effect occurred in a ...



More results ▾

https://www.google.com/search?q=purple+street+light&newwindow=1&rlz=1C1RXMK\_enUS1050US1050&sxsrf=AB5stBgA\_RVzodT3jL0AWE-8lAvH... 6/6

**BOROUGH OF TELFORD  
DRAFT**

**ORDINANCE # \_\_\_\_\_**

An ordinance amending **The Code of the Borough of Telford, Chapter 15, §15-402 *Parking Prohibited at All Times in Certain Locations***, by deleting the south side of Madison Avenue between Main Street and School Lane, the west side of Spring House Lane between E. Reliance Road and Telford Hills Association, and the east side of Village Green Lane between E. Reliance Rd. and Spring House Lane, thus removing the parking prohibition.

ENACTED and ORDAINED this 14<sup>th</sup> day of August, 2023.

\_\_\_\_\_  
Emiline Weiss, Council Vice President

**Examined and Ordained this 14<sup>th</sup> day of  
August, 2023**

\_\_\_\_\_  
Jerry Guretse, Mayor

**ATTEST:**

\_\_\_\_\_  
Kyle B. Detweiler  
Borough Secretary

The intent of this ordinance is to provide for clear sight lines for motorists and access for larger emergency vehicles (fire trucks).

"No Parking" zones designated by this ordinance shall be indicated by signage and yellow painting of curbs.

- 1) *Deletion/Stricken:* Spring House Lane, West side, from East Reliance Road to Telford Hills Association
- 2) *Deletion/Stricken:* Village Green Lane, East side, East Reliance Road to Spring House Lane
- 3) *Addition:* Spring House Lane, West side, from Village Green Lane to Telford Hills Association.
- 4) *Addition:* Spring House Lane, West side, addresses 214 and 218

### **Affected Intersections**

- 1) Village Green Lane at Spring House Lane, North and South corners
- 2) Stony Brook Circle at Village Green Lane, East and West corners
- 3) Wethersfield Circle at Village Green Lane, East and West corners
- 4) Countryside Lane at Village Green Lane, North, East, South, and West corners
- 5) Chestnut Circle at Village Green Lane, East and West corners
- 6) Heatherwood Circle, East and West corners
- 7) Orchard Circle, North and South corners
- 8) Hilltop Circle, North and South corners

No Parking 20 feet from the inner edge (edge furthest from intersecting street) from a crosswalk (marked or unmarked with or without Curb Cutouts) at an intersection.

At corners of intersections where no visible crosswalk is evident, the No Parking zone extends to 10 feet beyond where the tangent to the curve becomes parallel to the roadway.

xxxxxxx

Revisions to: Telford Borough, PA, Code of Ordinances Chapter 15 Part 402

Telford Borough (Bucks County), PA, "Telford Commons" Neighborhood

*References for Implementation:*

PennDOT LTAPtechnical INFORMATION SHEET#155 WINTER/2013:

[https://gis.penndot.gov/BPR\\_pdf\\_files/Documents/LTAP/TechSheets/TS\\_155.pdf](https://gis.penndot.gov/BPR_pdf_files/Documents/LTAP/TechSheets/TS_155.pdf)

Intersections:

Pennsylvania Title 75 Sections 3353 Parts (1) (x), (2) (viii), and (3) (ii)

**TELFORD BOROUGH PROJECTS (9400)  
ENGINEER'S STATUS REPORT  
LAST UPDATED AUGUST 3, 2023**

REF. NO.	PROJECT NAME	SCOPE	CURRENT STATUS	NEXT ACTION
<b>BOROUGH PROJECTS:</b>				
9400-58	NPDES Phase II - Stormwater Permit	Permit required for municipal separate storm sewer systems which require Borough to implement and enforce a Stormwater Management Program to reduce the discharge of pollutants into their storm sewer system.	<p>Current requirements included: a "Notice of Intent" (NOI-permit renewal application) be submitted by 9/16/17 for the next five-year period; municipalities having a TMDL must apply for an individual permit instead of a general permit; a Pollution Reduction Plan (PRP) must be submitted for reduction of nutrients within the Skippack Creek Watershed and sediment within the Mill Creek Watershed. PADEP also revised their MS4 Requirements Table to include a PRP required for Sediment and Phosphorus within the Indian Creek Watershed, although a TMDL (in litigation) was previously developed.</p> <p>Borough completed public comment periods for TMDL and PRP Plans. CKS completed NOI and TMDL and PRP Plans and submitted the Borough's application to PADEP on September 11, 2017.</p> <p>In an email dated March 10, 2022, CKS submitted a response to PADEP's comments. On March 24, 2022, PADEP replied indicating that the PRP/TMDL Plan is acceptable and to proceed with public participation/30-day comment period. The Plan has been advertised and discussed at the Borough Council meeting on May 2, 2022. The updated (final) PRP/TMDL Plan was submitted to PADEP for approval and permit to be issued. The final permit has been issued and is effective October 1, 2022. The permit expires October 1, 2027.</p> <p>CKS completed the 7/1/21 and 6/30/22 Progress Report for submission to PADEP. The report was sent to the Department on September 15, 2022.</p> <p>As part of the program requirements, CKS discussed the MS4 program at the Council's (public) meeting on February 6, 2023.</p>	



TELFORD BOROUGH PROJECTS (9400) ENGINEER'S STATUS REPORT LAST UPDATED AUGUST 3, 2023				
REF. NO.	PROJECT NAME	SCOPE	CURRENT STATUS	NEXT ACTION
9452	Police Station Lobby Improvements	Bullet-proof lobby/front entrance to Police Station.	CKS has been asked by the Manager to prepare contract documents for construction bid. CKS has investigated materials to armor lobby of building and completed preparing plans and specifications. CKS has been authorized to bid the project. Bids were accepted February 28, 2023 and the low bidder was Walter Brucker & Co. with a bid of \$64,171. Council awarded the contract to Brucker at their meeting on March 6, 2023. Contract documents have been processed. A preconstruction meeting was held May 25, 2023. Shop drawings are currently being reviewed and construction to commence shortly.	

**TELFORD BOROUGH PROJECTS (9400)**  
**ENGINEER'S STATUS REPORT**  
**LAST UPDATED AUGUST 3, 2023**

REF. NO.	PROJECT NAME	SCOPE	CURRENT STATUS	NEXT ACTION
9454	Franklin Alley Drainage Issue	Engineering study to determine scope and cost to improve drainage swale.	<p>Easement areas have been staked out. CKS met with Manager on July 18, 2022 to inspect existing swale and discuss study requirements for improvements to the swale. A concept plan and preliminary cost estimate were presented to Borough Council on August 1, 2022. In a letter dated October 25, 2022, CKS issued a final report to Borough Council. Council considered the recommended improvements at their meeting on November 7, 2022. At that meeting, Council authorized applying for a PA Small Water and Sewer grant to help fund the project. CKS is to prepare the application. A resolution was adopted in conjunction with that application. The application deadline is December 21, 2022.</p> <p>CKS submitted Grant Application for funding the project.</p> <p>At the February 6, 2023 meeting, Council requested CKS to proceed with conducting a meeting with the residents impacted and continue preparing documents for the bid of the project. The meeting with residents was held April 6, 2023. Bid documents have been completed and CKS is anticipating authorization to bid shortly. CKS to prepare bid schedule for considering a contract award at the October 9, 2023 Council meeting. Easement documents to be completed and distributed to property owners to execute.</p>	

**TELFORD BOROUGH PROJECTS (9400)**  
**ENGINEER'S STATUS REPORT**  
**LAST UPDATED AUGUST 3, 2023**

REF. NO.	PROJECT NAME	SCOPE	CURRENT STATUS	NEXT ACTION
<b>DEVELOPMENT PROJECTS:</b>				
9433/ 9441	329 Erie Avenue – Minor Subdivision	<p>Project proposes a 3-lot subdivision creating two new townhomes and one existing twin converted to a townhouse.</p> <p>Developer is now pursuing a different project involving the creation (subdivision) for one single-family home to be constructed.</p>	<p>Borough Council previously approved a townhome proposal for this lot/tract. However, an alternate proposal has now been submitted involving a Minor Subdivision and construction of one new single-family home on the lot created. An existing twin home will remain on the other lot. The new proposal has received the required zoning approval by the Telford ZHB. In addition, a Minor Subdivision Plan has been submitted for the single-family home proposal.</p> <p>The Borough Council considered the plan at their meeting on August 1, 2016 and granted Conditional Final Approval. Revised plans have been submitted addressing CKS's prior letter and the conditions of approval. CKS has reviewed the revised plans dated July 16, 2014, last revised September 13, 2016, and indicated they were acceptable via email. In addition, a proposed construction escrow tabulation has been prepared and issued by CKS. Agreements to be executed and construction to begin.</p> <p>The Applicant's Engineer recently submitted a drawing proposing the relocation of the stormwater management systems discharge. CKS completed a second review and issued comments in an email dated May 24, 2023.</p>	

**TELFORD BOROUGH PROJECTS (9400)**  
**ENGINEER'S STATUS REPORT**  
**LAST UPDATED AUGUST 3, 2023**

REF. NO.	PROJECT NAME	SCOPE	CURRENT STATUS	NEXT ACTION
9447	Lutheran Home – Crestview Avenue Extension	Development of former Delbar tract with 66 twin cottage units and a 42-unit apartment building.	<p>Revised Land Development plans dated April 3, 2019, last revised August 28, 2019, have been submitted for review. CKS completed a review of those plans and issued a letter dated September 13, 2019 with comments. Borough Council considered the project at their October 7, 2019 meeting and voted to grant conditional final approval.</p> <p>Revised plans addressing the conditions of approval were recently received. These plans were dated last revised March 16, 2020. CKS completed a review and issued a letter dated April 15, 2020, indicating the plans were acceptable. CKS also completed a review of the legal descriptions for easements and rights-of-way proposed by the project and issued a letter dated April 15, 2020, indicating the legal descriptions were acceptable. A revised escrow tabulation for Phase 1 only was issued by CKS on June 2, 2021. Development agreements have been executed. A stormwater O&amp;M agreement, blanket easement agreement for installation of stormwater facilities on the Borough's property, and trail easement agreements must still be executed. A pre-construction meeting was held November 18, 2021. Construction has started. Home building has begun. Existing portion of Crestview has recently been final paved.</p>	

**TELFORD BOROUGH PROJECTS (9400)**  
**ENGINEER'S STATUS REPORT**  
**LAST UPDATED AUGUST 3, 2023**

REF. NO.	PROJECT NAME	SCOPE	CURRENT STATUS	NEXT ACTION
9455	325 W. Reliance Road (TMP No. 22-02-01846-00) Plan of Minor Subdivision proposed by JEM Home Solutions.	The project proposes to subdivide the property into two (2) lots. Lot 1 contains an existing single-family detached home with existing garage and shed to remain and Lot 2 contains an existing tavern to be converted to a single-family detached dwelling.	A Plan of Subdivision dated January 16, 2023, last revised April 5, 2023 has been submitted for review. CKS conducted a review and issued a letter dated April 18, 2023 with comments. The Borough Planning Commission considered the Plan at their meeting on May 17, 2023 and recommended approval to Council.  Council granted conditional approval at the June 12, 2023 Council meeting. Plans to be recorded.	
9456	23 East Central Avenue (Romanowski Field) – Waiver of Land Development Request (Souderton Braves Fieldhouse)	Project involves the removal of two sheds and the construction of a new field house. The field house is proposed to be used for equipment storage (first floor) and team meetings (second floor)	CKS issued a letter dated November 4, 2022 indicating that the Waiver of Land Development may be issued by Council and outlining comments on the proposed plan. Council granted a Waiver of Land Development at their November 7, 2022 meeting, conditioned upon the applicant satisfactorily addressing the comments in CKS's letter and providing a letter from the property owner indicating they are in agreement with the proposed improvements. A revised plan and letter from property owner have been provided to the Borough addressing conditions of approval. CKS issued a letter dated May 8, 2023 indicating conditions have been met and the plan is now acceptable. The applicant has been advised that a building permit will be needed.  This project will be removed from my report next month.	

Telford Borough Council/Mayor Tour:

Telford (PA) Waste Water Treatment Plant (WWTP) 109 Telford Pike Telford, PA

July 22, 2023 - 9:00 AM

Attending: J. Guretse, E. Weiss, E. Kratz, & W. Ashley

Tour Lead by: D. Wurst, Plant Superintendent

### **Narrative:**

Members of Borough Council and Mayor toured the facility to overview operation of the process plant.

High level review of regulatory, process, and capacity requirements and challenges.

### **Tasks:**

Assure appropriate first responders can tour and review potential response challenges.

Consider identification of specific process hazards and chemicals that may be of particular risk during an incident response.



## New Siren Placement and Installation Meeting

July 27, 2023 - 7:00 PM - Telford (PA) Borough Hall

Attending: R. Sparks, J. Guretse, K. Detwiler, R. Jacobus, S. Kulhanjian, & W. Ashley

### **Narrative:**

Current Siren +60 years old and on the roof of the former Telford Borough Hall

Due to the age of the siren and pending sale of the building, the siren needs to be replaced.

Replace Borough Hall and Telford FireCo sirens with a single siren ideally placed in vicinity to 50 Penn Ave.

The Telford Fire Company has been awarded a \$50k grant sponsored by PA Rep. Malagari. Expected to cover the majority of the replacement siren project costs.

Borough to use a portion of ARPA monies to cover project expenses beyond \$50k grant.

### **Tasks:**

Borough to contact PA One Call/811 to identify buried utilities.

Telford FireCo to contact PPL for assistance with obtaining a suitable wooden utility pole.

Telford FireCo to contact PPL for assistance with installing the wooden utility pole.

Borough to contact purchaser of former Borough Hall regarding disposition of existing siren.

### **Proposed Installation Location:**



**Fw: Pictures for Your Spring House Lane Story Board - 11:14 AM, Friday, 4 August 2023****William Ashley** <Williama@telfordborough.org>

Mon 8/7/2023 7:59 AM

To: Kyle Detweiler &lt;kyle@telfordborough.org&gt;

Cc: 'Jim Jacquette' &lt;JJacquette@timoneyknox.com&gt;

Good Morning Mr. Detwiler,

Please include the following correspondence from Mr. Chwastyk in the Council packet to be distributed later this week.

Thank you,  
Bill Ashley

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NOTE: This electronic message may contain PRIVILEGED AND CONFIDENTIAL INFORMATION intended only for the use of the addressee(s) named above. Suppose you are not the intended recipient of this electronic message, or the employee or agent responsible for delivering it to the intended recipient. In that case, you have no legal right to read this message and are hereby notified that any dissemination, copying, or disclosure of this message is strictly prohibited. If you have received this message in error, please notify the sender immediately via a reply to the electronic message then delete the original message.

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**From:** Walter Chwastyk <walter@chwastyk.com>**Sent:** Saturday, August 5, 2023 10:18 AM**To:** William Ashley <Williama@telfordborough.org>**Cc:** rfloyd@telfordpd.org <rfloyd@telfordpd.org>; Manager <Manager@telfordborough.org>; Jerry Guretse <jerryg@telfordborough.org>; Eric Kratz <Erick@telfordborough.org>; Emiline Weiss <Emilnew@telfordborough.org>; Robert Jacobus <Robertj@telfordborough.org>; John Taylor <Johnt@telfordborough.org>; Spencer Kulhanjian <SpencerK@telfordborough.org>; Carolyn Crouthamel <Carolync@telfordborough.org>; bberes@telfordpd.org <bberes@telfordpd.org>**Subject:** RE: Pictures for Your Spring House Lane Story Board - 11:14 AM, Friday, 4 August 2023

Good Morning Mr. Ashley,

Thank you for the invite, though I currently have zero interest in attending a Council Meeting especially when I only get 180 seconds to address issues.

Though, I will be attending Council meetings starting on Monday, January 8, 2024.

/r,

Walter J. Chwastyk

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**From:** William Ashley <Williama@telfordborough.org>**Sent:** Friday, August 4, 2023 8:43 PM**To:** Walter Chwastyk <walter@chwastyk.com>**Cc:** rfloyd@telfordpd.org; Manager <Manager@telfordborough.org>; Jerry Guretse <jerryg@telfordborough.org>; Eric Kratz <Erick@telfordborough.org>; Emiline Weiss <Emilnew@telfordborough.org>; Robert Jacobus <Robertj@telfordborough.org>; John Taylor <Johnt@telfordborough.org>; Spencer Kulhanjian <SpencerK@telfordborough.org>; Carolyn Crouthamel <Carolync@telfordborough.org>; bberes@telfordpd.org**Subject:** Re: Pictures for Your Spring House Lane Story Board - 11:14 AM, Friday, 4 August 2023



Good Evening Mr. Chwastyk,

Thank you for sharing your photos and observations regarding Spring House Lane.

I would like to invite you to Telford's next Borough Council meeting to address your concerns to our Mayor, Council, Borough Manager, Chief of Police, and others in attendance.

The meeting is scheduled for:  
August 14, 2023  
7:30 PM

Telford Borough Hall  
50 Penn Avenue  
Telford, PA 18969

Thank you,  
Bill Ashley

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NOTE: This electronic message may contain PRIVILEGED AND CONFIDENTIAL INFORMATION intended only for the use of the addressee(s) named above. Suppose you are not the intended recipient of this electronic message, or the employee or agent responsible for delivering it to the intended recipient. In that case, you have no legal right to read this message and are hereby notified that any dissemination, copying, or disclosure of this message is strictly prohibited. If you have received this message in error, please notify the sender immediately via a reply to the electronic message then delete the original message.

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**From:** Walter Chwastyk  
**Sent:** Friday, August 4, 2023 8:13 PM  
**To:** William Ashley  
**Cc:** [rfloyd@telfordpd.org](mailto:rfloyd@telfordpd.org); Manager; Jerry Guretse; Eric Kratz; Emiline Weiss; Robert Jacobus; John Taylor; Spencer Kulhanjian; Carolyn Crouthamel; [bberes@telfordpd.org](mailto:bberes@telfordpd.org)  
**Subject:** Pictures for Your Spring House Lane Story Board - 11:14 AM, Friday, 4 August 2023

Good Evening Mr. Ashley,

Please find the attached pictures for your Spring House Lane Storyboard. These were taken at 11:14 AM on Friday, 4 August 2023. It's in the 200 Block of Spring House Lane, looking North.

Yet another reason to enforce Section 402. Besides not enforcing 402, there are also several other violations. A trailer parked on the street, more than 12 inches from the curb and a tractor trailer parked. Literally, at this point, nothing really shocks me anymore especially what I recently found out about the Telford Police.

PS. For your situational awareness, not to mention Chief Floyd correctly reporting my whereabouts in his upcoming Telford Police report to Council (which I find very inappropriate), I have only been at my primary residence in Telford one/two days a week. During the week, I have been traveling with my job. When I am not traveling, I have been at my secondary residence at the New Jersey shore.

/r,  
Walter J. Chwastyk

“The single raindrop never feels responsible for the flood” – Douglas Adams