

Telford Borough

2024 Budget Review & Analysis

Manager's Budget Message

- The 2024 budget reflects a projected surplus due to the sale of the old Borough Hall building for \$300,000, an 'Open Space' grant awarded by the Department of Conservation & Natural Resources for the Trinity UCC land acquisition (\$196,000), and the use of the unappropriated balance relating to the Covid-19 ARPA funds (\$105,000). Without those amounts, the Borough's general fund budget would be \$54,000 in the red.
 - For ease of readership, we have simplified the columns.
 - The following line items have displayed an increased amount:
 - Line 14: increased Local Services Tax to \$70,000 based on Year-To-Date @ 9/30/23
 - Line 35: rent of land estimate to \$5,000 for first-ever ball-field rentals
 - Line 36: rent of buildings up \$7,500 for increased railroad properties & community building
 - Line 37: \$7,200 for parking space rentals
 - Other updated information pertinent to this budget:
 - Line 78: recalculated pension reimbursement from Telford Borough Authority
 - Line 173: increased Police Department pension cost for three Part-Time officers moving to Full-Time
 - Lines 171 & 313: adjusted health insurance for new Full-Time officers, no rate stabilization, and employee's contribution portion
 - Line 163: added \$16,000 contribution towards fire siren replacement project
 - Line 211: added \$2,500 voluntarily ambulance & EMS contribution to VMSC
 - Line 290: increased IVPL contribution to \$60,000 from \$45,000
 - Lines 251-254 & 274-278: MS-4/Stormwater expense (\$25,550) was put back in the budget and not reflected on the Telford Borough Authority's budget
 - Line 303-305: Debt amount corrected per independent auditor's report
 - Line 337: corrected recreation fund payments from \$44,000 to \$48,400
 - **Wages:**
 - Decreased Borough staff raises to 3.2% from 4.0%:
 - Line 170: added \$5,000 to Police Secretary line for Specialist
 - Budgeted wages are down \$6,000 from 2022 actual; there are three primary reasons for this:
 - severance payment to former Manager in 2022
 - office wages down due to replacing secretary with part-timer
 - Police secretary wages down due to fewer hours from specialist
 - At the risk of belaboring the point it seems important to stress the unique nature of the 'unappropriated balance from prior year' lines (lines 98 and 429). This is the use of savings from prior years so in the budget year's actual P&L will not show up as income; it is essentially a budgeting tool to show where funds are coming from. It is a not uncommon practice in municipal budgeting and has been used here in the past, but should be understood that it is use of savings and not new revenue.
 - These lines were used for the ARPA & Liquid Fuels funds as they were prior year revenues from outside sources that were not used, whereas the Capital Reserve is use of internal savings from the General Fund.
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Telford Borough

2024 Budget Approved

		2022 Actual	2023 Budget	2024 Budget Approved
GENERAL FUND				
Revenue				
REAL PROPERTY TAXES				
01-301-100	REAL ESTATE TAXES - CURRENT YE	1,258,752	1,342,970	1,365,000
01-301-300	REAL ESTATE TAXES - DELINQUENT	16,560	21,925	15,000
01-301-500	REAL ESTATE TAXES - LIENED	4,915	9,000	6,000
01-301-600	REAL ESTATE TAXES - INTERIM	1,337	2,000	750
		1,281,564	1,375,895	1,386,750
LOCAL TAX ENABLING ACT 511				
01-310-030	PER CAPITA TAXES - DELINQUENT	35	20	-
01-310-050	LOCAL SERVICES TAX	64,943	63,500	70,000
01-310-100	REAL ESTATE TRANSFER TAXES	143,649	110,000	85,000
01-310-210	EARNED INCOME TAXES - CURRENT	732,240	650,000	780,000
		940,867	823,520	935,000
PENALTY & INTEREST-DELIN ACCTS				
01-319-010	REAL ESTATE TAX - PENALTIES &	2,596	3,500	2,500
01-319-100	PER CAPITA TAX - PENALTIES & I	4	-	-
		2,599	3,500	2,500
BUSINESS LICENSES & PERMITS				
01-321-610	PEDDLERS	165	200	200
01-321-800	CABLE TELEVISION FRANCHISE	82,160	82,800	80,000
		82,325	83,000	80,200
FINES				
01-331-110	VEHICLE CODE VIOLATIONS	1,696	1,600	2,500
01-331-120	VIOLATIONS, ORDINANCES & RESTI	3,508	3,200	3,000
01-331-130	DISTRICT JUSTICE	9,971	8,000	12,000
		15,175	12,800	17,500
INTEREST EARNINGS				
01-341-000	INTEREST EARNINGS	2,510	3,300	100,000
RENTS AND ROYALTIES				
01-342-100	RENT OF LAND	1,850	2,100	5,750
01-342-200	RENT OF BUILDINGS	34,980	34,060	43,000
	Rent of parking spaces			14,400
		36,830	36,160	63,150
Department 352				
01-352-530	AMERICAN RESCUE ACT GRANT	257,745	-	-
ST CAPITAL & OPERATING GRANTS				
01-354-030	STREET & HIGHWAY GRANTS	6,111	6,250	7,100
ST SHRED REV & ENTITLEMENTS				
01-355-010	PUBLIC UTILITY REALTY TAX	2,031	2,000	2,000
01-355-080	ALCOHOLIC BEVERAGES TAXES	400	400	400
01-355-120	FOREIGN CASUALTY INS. PREMIUM	170,955	170,955	180,660

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01-355-140	FOREIGN CASUALTY INS PREMIUM	29,873	29,900	29,760
		203,260	203,255	212,820
LOCAL GOV UNIT SHARED REV/ENT				
01-358-030	OTHER GRANTS	-	-	-
01-358-080	RECYCLING GRANT PROCEEDS	9,913	9,000	9,000
PAYMENT IN LIEU OF TAXES				
01-359-000	PAYMENTS IN LIEU OF TAXES	134,793	134,790	140,100
GENERAL GOVERNMENT				
01-361-310	SUBDIVISION FEES	-	-	-
01-361-330	VARIANCE FEES	2,000	1,000	1,000
01-361-400	CERTIFICATION FEES	7,300	8,000	5,300
01-361-540	MAPS & ORDINANCES SOLD	-	-	-
		9,300	9,000	6,300
PUBLIC SAFETY				
01-362-110	POLICE REPORTS	900	700	700
01-362-111	POLICE SERVICES REIMBURSEMENTS	2,737	1,200	8,150
01-362-150	POLICE SERVICES	-	250	300
01-362-410	BUILDING PERMITS	46,670	24,000	37,700
01-362-430	PLUMBING PERMITS	2,900	3,350	-
01-362-460	OTHER PERMITS AND FEES	38,875	17,300	28,500
01-362-470	W/C REIMBURSEMENT	17,393	18,260	21,690
		109,475	65,060	97,040
NON-REVENUE RECEIPTS				
01-381-000	NON-REVENUE RECEIPTS	12,881	1,000	1,030
OTHER FINANCING SERVICES				
01-391-010	TRANSFER FROM HOLIDAY DÉCOR FD	25	-	-
01-391-200	AUTHORITY PENSION REIM	81,260	89,575	64,570
01-391-300	ESCROW FUND TRANSFER	2,320	1,000	35,000
01-391-350	HIGHWAY AID TRANSFER	-	246,095	-
01-391-900	CAP RESERVE TRANS-POLICE CAR	-	-	-
01-391-930	RECREATION FUND TRANSFER	-	18,500	-
01-391-940	CAP RESERVE TRANSFER	-	75,800	-
	Sale of old Borough building			300,000
	Open space grant for Trinity UCC property purchase			196,000
		83,605	430,970	595,570
TRANSFERS				
01-392-010	TRANSFER FROM LIQUID FUELS	-	-	-
PROCEEDS OF LONG-TERM DEBT				
01-393-010	PROCEED - GEN LONG TERM DEBT	39,641	-	-
01-393-020	PROCEED- GEN SHORT TERM DEBT	9,910	-	-
		49,551	-	-
PROCEEDS OF SHORT-TERM DEBT				
01-394-000	REFUNDS - PRIOR YEAR EXPENDITU	7,645	500	-

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CASH BALANCE FORWARDED				
01-399-000	UNAPPROPRIATED BALANCE FROM PR	-	32,000	105,000
Total General Fund Revenues		3,246,148	3,230,000	3,759,060
Expenditure				
LEGISLATIVE BODY				
01-400-240	MATERIALS & SUPPLIES	193	100	-
01-400-340	ADVERTISING, PRINTING, AND BIN	3,693	3,700	4,000
01-400-420	DUES, SUBSCRIPTIONS, AND MEMBE	960	1,040	1,550
01-400-460	MEETINGS & CONFERENCES	1,928	4,520	1,550
01-400-490	OTHER	4,981	300	-
01-400-510	EXPENSE CONTRIBUTION	600	600	-
		12,355	10,260	7,100
ADMINISTRATION				
01-401-121	WAGES - BOROUGH MANAGER	83,014	62,550	64,620
01-401-140	WAGES - OFFICE	92,705	98,435	57,600
01-401-210	OFFICE SUPPLIES	2,835	2,825	4,200
01-401-240	MATERIALS & SUPPLIES	932	2,000	720
01-401-260	MINOR EQUIPMENT	-	500	80
01-401-270	Computer Hardware/Software			4,000
01-401-310	PROFESSIONAL SERVICES	14,678	-	5,000
01-401-313	ENGINEERING	3,098	1,500	680
01-401-321	TELEPHONE	3,984	4,360	8,500
01-401-325	POSTAGE, PRINTING & ADV	2,109	4,025	1,620
01-401-350	INSURANCE & BONDING	3,632	4,750	4,500
01-401-374	MACHINERY & EQUIPMENT REPAIR	2,667	3,090	100
01-401-375	VEHICLE EQUIP & REPAIR	1,600	-	1,000
01-401-380	SOFTWARE LEASE	2,462	2,590	3,800
01-401-381	OFFICE EQUIPMENT LEASE	2,325	3,475	2,350
01-401-420	DUES, SUBSCRIPTIONS	2,778	2,500	2,700
01-401-460	MEETINGS & CONFERENCES	785	1,595	3,000
01-401-490	OTHER OPERATING SUPPLIES	2,486	1,265	620
01-401-700	WEBSITE DESIGN	629	750	2,000
01-401-740	MACHINERY & EQUIPMENT	3,344	-	3,750
		226,064	196,210	170,840
FINANCIAL ADMINISTRATION				
01-402-311	ACCOUNTING & AUDITING	10,205	10,650	11,100
TAX COLLECTION				
01-403-114	WAGES - TAX COLLECTION	8,350	8,400	8,400
01-403-240	MATERIALS & SUPPLIES	851	850	500
01-403-316	EARNED INCOME TAX COLLECTOR	7,901	7,150	7,800
01-403-317	LOCAL SERVICES TAX COLLECTOR	1,122	1,115	1,600
01-403-350	INSURANCE & BONDING	295	295	410
01-403-460	MEETINGS & CONFERENCES	105	175	-
		18,624	17,985	18,710
LAW				
01-404-314	PROFESSIONAL & LEGAL SERVICES	43,154	17,500	30,000

		2022 Actual	2023 Budget	2024 Budget Approved
01-404-460	MEETINGS & CONFERENCES	20	20	-
		43,174	17,520	30,000
GENL GOVT BUILDINGS & PLANT				
01-409-140	WAGES - MAINTENANCE	9,909	17,000	20,000
01-409-226	CLEANING SUPPLIES	679	450	500
01-409-240	MATERIAL & SUPPLIES	156	500	900
01-409-310	OTHER PROFESSIONAL SERVICES	6,036	6,775	6,400
01-409-361	ELECTRICITY	17,456	17,300	15,750
01-409-365	SOLID WASTE	2,668	3,000	3,150
01-409-371	LAND MAINTENANCE	-	250	1,000
01-409-372	COMMUNITY BLDG.	6,614	3,750	1,000
01-409-373	BUILDING REPAIR	4,738	1,000	2,500
01-409-374	MACHINERY & EQUIPMENT REPAIR	8,778	3,900	2,700
01-409-376	TRAIN STATION BLDG	10,689	9,900	1,500
01-409-452	JANITORIAL SERVICE	12,150	16,380	10,700
01-409-610	CAPITAL EXP. (OFFICE IMP)	8,600	54,300	5,000
01-409-740	MACHINERY & EQUIPMENT	20,785	-	-
	Council buidling improvements			10,000
	Contribution towards fire siren			16,000
		109,257	134,505	97,100
POLICE				
01-410-122	WAGES - POLICE CHIEF	124,917	129,820	132,572
01-410-133	WAGES - DETECTIVE	127,590	138,295	126,520
01-410-134	WAGES - PATROLMEN	405,486	486,340	556,520
01-410-135	WAGES - PATROLMEN PART-TIME	112,668	64,325	-
01-410-140	WAGES - SECRETARY	79,749	87,475	61,237
01-410-156	HEALTH/HOSPITALIZATION INSURAN	-	215,620	170,000
01-410-159	LIFE & DISABILITY INSURANCE	-	8,855	9,130
01-410-160	PENSION	-	63,482	90,170
01-410-161	SOCIAL SECURITY	-	60,515	67,080
01-410-163	POLICE HEALTH SAVINGS ACCT	-	6,000	7,000
01-410-164	WORKERS COMP INS.	-	56,970	47,400
01-410-210	OFFICE SUPPLIES	1,576	1,800	1,100
01-410-231	GASOLINE	16,219	14,000	13,000
01-410-238	UNIFORMS	4,108	5,000	2,550
01-410-240	MATERIALS & SUPPLIES/OPERATING	8,321	6,000	5,800
01-410-260	MINOR EQUIPMENT	4,617	1,500	7,500
01-410-270	Computer Hardware/Software			3,000
01-410-321	TELEPHONE	6,926	7,220	9,600
01-410-326	OFFICE EQUIP & REPAIR	11,277	14,355	10,000
01-410-375	VEHICLE MAINT & SUPPLIES	9,015	12,800	22,000
01-410-420	DUES, SUBSCRIPTIONS, MEMBERSHI	4,171	5,615	7,500
01-410-440	LAUNDRY & DRY CLEANING	775	500	500
01-410-460	MEETINGS, CONF. & SCHOOLING	8,270	13,800	11,800
01-410-490	OTHER SERVICES	9,955	15,055	15,000
01-410-521	S.P.C.A.	250	250	250
01-410-522	NORTH PENN TACTICAL RESISTANCE	-	3,500	3,500
01-410-700	WEBSITE DESIGN/MAINT	182	400	1,030

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01-410-740	MACHINERY & EQUIPMENT	54,831	2,200	1,700
		990,902	1,421,692	1,383,459
FIRE				
01-411-140	RELIEF ASSOCIATION	29,873	29,900	29,760
01-411-164	WORKER'S COMP. INS.	26,866	33,640	32,100
01-411-521	NORTH PENN GOODWILL	500	500	500
		57,239	64,040	62,360
PROTECTIVE INSPECTION				
01-413-310	PROFESSIONAL SERVICES	26,380	27,500	22,000
PLANNING AND ZONING				
01-414-310	PROFESSIONAL SERVICES	826	2,000	2,000
01-414-325	POSTAGE & SUPPLIES	22	50	100
01-414-342	ADVERTISING & PRINTING	449	1,000	2,350
01-414-460	OTHER SERVICES	3,000	3,000	1,000
		4,297	6,050	5,450
HEALTH				
01-421-164	WORKER'S COMP. INS.	-	1,310	-
01-421-523	AMBULANCE	2,500	2,500	2,500
		2,500	3,810	2,500
HIWAY - GENERAL SERVICES				
01-430-140	WAGES - MAINTENANCE	21,785	24,750	24,550
01-430-141	WAGES - PUBLIC WORKS DIRECTOR	42,086	38,920	40,400
01-430-231	GASOLINE	12,377	7,000	9,400
01-430-238	UNIFORMS	1,875	2,150	1,550
01-430-240	MATERIALS & SUPPLIES	358	300	2,500
01-430-260	SMALL TOOLS & MINOR EQUIPMENT	771	500	310
01-430-313	ENGINEERING SERVICES	5,748	7,500	26,400
01-430-327	RADIO EQUIPMENT	-	250	250
01-430-374	MACHINERY & EQUIPMENT REPAIRS	838	500	1,000
01-430-375	VEHICLE MAINT & EXP	1,392	2,000	2,300
01-430-420	DUES, SUBSCRIPTIONS, MEMBERSHI	243	275	300
01-430-460	MEETINGS & CONFERENCES	280	600	500
01-430-490	OTHER	352	870	150
		88,105	85,615	109,610
CLEANING OF STREETS & GUTTERS				
01-431-140	WAGES - STREET & GUTTER CLEANI	23,715	22,000	27,000
01-431-374	MACHINERY & EQUIPMENT REPAIR	5,793	4,000	1,650
		29,508	26,000	28,650
HIWAY - SNOW & ICE REMOVAL				
01-432-140	WAGES - SNOW REMOVAL	9,719	20,500	15,000
01-432-245	HIGHWAY SUPPLIES	18,684	20,000	17,500
01-432-374	MACHINERY & EQUIPMENT REPAIR	1,117	1,500	1,500
01-432-740	MCHINERY & EQUIPMENT PUR	-	12,500	500
		29,520	54,500	34,500
TRAFFIC SIGNALS & STREET SIGNS				
01-433-140	WAGES - STREET SIGNS & TRAF SI	3,989	6,000	9,900
01-433-240	MATERIALS & SUPPLIES	1,989	2,000	5,250

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01-433-361	ELECTRICITY - TRAF SIG	972	1,100	120
01-433-374	MACHINERY & EQUIPMENT REPAIRS	955	1,000	1,950
		7,905	10,100	17,220
HIWAY - STREET LIGHTING				
01-434-361	ELECTRICITY - ST LIGHTING	51,535	46,500	54,500
SIDEWALKS AND CROSSWALKS				
01-435-140	WAGES - SIDEWALK & CROSSWALKS	3,557	5,500	290
01-435-240	MATERIALS & SUPPLIES	4,543	7,000	7,500
		8,099	12,500	7,790
STORM SEWER & DRAINS				
01-436-140	WAGES - MAINT. STORM DRAINS	11,755	15,000	12,000
01-436-240	MATERIALS & SUPPLIES	15,614	5,000	4,000
		27,369	20,000	16,000
MAINT/REPAIR TO HWAY & BRIDGES				
01-438-140	WAGES - MAINT. STREETS & BRIDG	26,799	22,000	33,300
01-438-240	MATERIALS & SUPPLIES	67,278	36,410	12,500
01-438-313	ENGINEERING SERVICES	-	-	-
01-438-619	HANDICAP RAMPS	21,627	-	-
		115,704	58,410	45,800
CONSTRUCTION AND REBUILDING				
01-439-140	WAGES - CONST. STREETS & BRIDG	-	2,500	2,500
01-439-240	MATERIALS & SUPPLIES	-	150,495	-
01-439-614	STONEHEARTH LANE - NOVA CHIP	33,371	-	-
01-439-616	WHITFORD CIRCLE - NOVA CHIP	9,244	-	-
01-439-617	COVENTRY CIRCLE - NOVA CHIP	20,624	-	-
01-439-618	PADDOCK CIRCLE - NOVA CHIP	17,640	-	-
		80,879	152,995	2,500
PARKING FACILITIES				
01-445-140	WAGES - PARKING FACILITIES	1,828	3,500	2,250
01-445-240	MATERIALS & SUPPLIES	844	8,500	1,000
01-445-361	ELECTRICITY	1,741	2,050	3,100
		4,414	14,050	6,350
STORM SEWER & FLOOD CONTROL				
01-446-140	WAGES - STORM WATER MANAG. & C	3,776	3,500	4,550
01-446-240	MATERIALS & SUPPLIES	-	500	5,000
01-446-313	ENGINEERING SERVICES	14,867	-	-
		18,643	4,000	9,550
Culture - Recreation				
PARKS				
01-454-140	WAGES - MAINT. PARKS	62,963	55,000	63,440
01-454-231	GASOLINE	2,154	1,800	1,130
01-454-240	MATERIALS & SUPPLIES	6,086	11,000	7,850
01-454-260	SMALL TOOLS & MINOR EQUIPMENT	1,175	1,895	1,550
01-454-361	ELECTRICITY	3,453	3,835	2,000
01-454-374	MACHINERY & EQUIPMENT REPAIR	8,320	3,000	4,120
01-454-380	EQUIPMENT RENTALS	10,250	9,600	16,000
01-454-740	MACHINE & EQUIP. PURCHASE	20,718	-	7,400

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	Total Parks	115,118	86,130	103,490
01-456-520	Library Contribution	15,000	60,000	60,000
01-459-520	Telford Happenings Contribution			15,000
	Total Culture - Recreation	130,118	146,130	178,490
PARKS				
CIVIL & MILITARY CELEBRATIONS				
01-457-140	WAGES	3,063	5,000	2,000
01-457-240	MATERIALS & SUPPLIES	171	350	250
01-457-326	DECORATIONS	1,089	2,000	300
01-457-361	ELECTRICITY	562	600	-
		4,884	7,950	2,550
CONSERVATION & DEVELOPMENT				
01-460-310	PROFESSIONAL SERVICES	-	-	-
DEBT PRINCIPAL				
01-471-100	GENERAL OBLIGATION PRINCIPAL	61,860	68,595	58,960
01-471-200	GEN OBLIGATION INTEREST	40,145	39,315	37,780
		102,005	107,910	96,740
INSURANCE				
01-486-352	LIABILITY & PROPERTY	91,825	93,475	109,050
01-486-353	W/C INS	78,007	23,370	35,970
		169,832	116,845	145,020
EMPLOYEE BENEFITS				
01-487-155	PA UNEMPLOY COMP	10,904	-	-
01-487-156	MEDICAL & DENTAL	280,811	136,780	219,000
01-487-158	EMPLOYEE ASSISTANCE PROGRAM	957	975	1,000
01-487-159	LIFE & DISABILITY INSURANCE	11,756	5,925	9,950
01-487-160	PENSION	308,435	281,308	281,440
01-487-161	S/S EMPLOYER'S SHARE	94,179	30,145	29,670
01-487-163	POLICE HEALTH SAVINGS ACCT	-	-	-
		707,042	455,133	541,060
TRANSFERS				
01-492-300	TRANSFER TO CAPITAL RESERVE	-	-	-
01-492-400	TRANSFER TO HIGHWAY FUND	4,806	-	-
		4,806	-	-
Use of ARPA funds				
	Franklin Alley swale			105,000
	Acquisition of Trinity UCC field & parking lot			
				105,000
Total General Fund Expenditures		3,081,365	3,228,860	3,211,950
General Fund Net Gain (Loss)		164,783	1,140	547,110

RECREATION FUND

Revenue

05-341-000	INTEREST	204	180	1,500
05-342-000	SIGN RENTAL	4,900	4,500	4,500

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05-387-000	CONTRIBUTIONS	-	-	48,400
05-399-000	UNAPPROPRIATED BAL	-	29,180	-
Total Recreation Fund Revenues		5,104	33,860	54,400
Expenditure				
PARKS				
05-454-240	PARK EXP/SIGN PURCHAS	6,930	9,000	-
	Banners for parking lot/night market			5,000
05-454-245	PARK IMPROVEMENTS	9,315	1,500	2,000
	Tree replacement			1,500
	Christmas decorations for streets			20,000
	LED lighting of Community bldg			12,000
	Floor waxing of Community bldg			3,000
05-454-740	MACHINERY & EQUIPMENT PURCH	844	-	-
	Weed wacker			350
	Snow blower for John Deere tractor			6,000
05-454-900	TRANSFER TO GENERAL FUND	-	18,500	-
Total Recreation Fund Expenditures		17,089	29,000	49,850
Recreation Fund Gain (Loss)		(11,986)	4,860	4,550
FIRE CO TAXATION FUND				
Revenue				
07-301-100	REAL ESTATE TAXES	60,178	60,215	60,000
07-319-010	REAL ESTATE TAX PENALTIES	124	225	-
Total Fire Tax Revenues		60,302	60,440	60,000
Expenditure				
07-411-120	REAL ESTATE DISTRIBUTION - FC	60,443	60,440	60,000
Total Fire Tax Expenditures		60,443	60,440	60,000
Fire Tax Gain (Loss)		(142)	-	-
LIBRARY TAXATION FUND				
Revenue				
08-301-100	REAL ESTATE TAX	60,178	350	-
08-319-010	REAL ESTATE TAX PENALTIES	124	50	-
Total Library Tax Revenues		60,302	400	-
Expenditure				
08-411-120	REAL ESTATE TAX DIST-LIBRARY	60,443	400	-
Total Library Tax Expenditures		60,443	400	-
Library Tax Gain (Loss)		(142)	-	-
BOROUGH ESCROW FUND				
Revenue				
09-341-000	INTEREST INCOME	2,320	2,400	35,000
09-399-000	UNAPPROPRIATED BAL	-	250	-
Total Escrow Fund Revenues		2,320	2,650	35,000

		2022 Actual	2023 Budget	2024 Budget Approved
Expenditure				
TRANSFERS				
09-492-000	TRANSFER TO GENERAL FUND	2,320	1,000	-
	Total Escrow Fund Expenditures	2,320	1,000	-
	Escrow Fund Gain (Loss)	-	1,650	35,000
DCED GRANTS				
Revenue				
18-341-000	DCED INTEREST	0	0	0
	Total DCED Grants Revenues	0	0	0
18-399-000	UNAPPROPRIATED BAL	-	-	-
	Total DCED Grants Expenditures	-	-	-
	Escrow Fund Gain (Loss)	0	0	0
CAPITAL RESERVE FUND				
Revenue				
30-341-000	INTEREST EARNINGS	1,637	2,100	25,000
30-380-000	MISCELLANEOUS REVENUES	-	-	-
30-392-010	TRANSFER FROM GENERAL FUND	-	-	-
30-399-000	UNAPPROPRIATED BAL PRIOR YEAR	-	482,165	-
	Total Cap Reserve Fund Revenues	1,637	484,265	25,000
Expenditure				
30-420-375	TRANSFER TO GENL FUND	-	47,800	-
30-492-010	TRANSFER TO GENERAL FUND	-	-	-
30-492-490	OTHER	-	-	-
	Borough sidewalk repairs			7,500
	Handicap ramps			12,500
	Sealcoating Borough Hall parking lot			10,000
	Line striping Borough Hall parking lot			2,500
	Replacement of door at train station			4,500
	AC replacements at rental units			6,500
	Chip Seal - Oxford Alley, Liberty Alley, Fulton Ave			65,000
	Paving - Washington, RR to Church			190,000
	Total Cap Reserve Fund Expenditures	-	47,800	298,500
	Cap Reserve Fund Gain (Loss)	1,637	436,465	(273,500)
HIGHWAY AID				
Revenue				
35-341-000	INTEREST EARNINGS	222	300	7,500
35-355-020	LIQUID FUELS	122,011	125,530	126,130
35-355-030	TURNBACK PAYMENT	2,280	-	2,280
35-392-010	TRANSFER FROM GENL FUND	4,806		
35-399-000	UNAPPROP BAL PRIOR YR	-	138,170	123,820
	Total Highway Aid Fund Revenues	129,319	264,000	259,730
Expenditure				

		2022 Actual	2023 Budget	2024 Budget Approved
35-430-000	GENERAL HIGHWAY	-	12,500	-
35-431-000	STREET CLEANING	-	5,500	-
35-432-000	SNOW REMOVAL	-	20,000	-
35-433-000	TRAFFIC SIGNALS	-	4,100	-
35-434-000	STREET LIGHTING	-	46,500	-
35-436-000	STORM SEWERS	-	-	-
35-438-000	MAINTENANCE-ST-BRIDGES	-	157,495	
35-492-010	xfer to GF			
	Novachip - Reliance, Main to 3rd			53,600
	Novachip - School Lane, Reliance to Summit			91,130
	Paving - Central - Main to School			45,000
	Paving - Oxford, Station, and Lukens alleys			70,000
	Total Highway Aid Fund Expenditures	-	246,095	259,730
	Highway Aid Fund Gain (Loss)	129,319	17,905	-

Total Borough Revenues	3,505,132	4,075,615	4,193,190
Total Borough Expenditures	3,221,661	3,613,595	3,880,030
Borough Gain (Loss)	283,471	462,020	313,160