

**BOROUGH OF TELFORD
ANNUAL BUDGET
GENERAL FUND 2023**

REVENUES		11/7/22
ACCOUNT NO.		2023
REAL ESTATE TAXES		<u>BUDGET</u>
301.100	REAL ESTATE TAXES - CURRENT YEAR - Based on the millage rate of 6.84 and the most recent real estate assessed value from Montgomery County Tax Assessor, one mill generates \$204,436; Real Estate Tax revenue is estimated to be	\$1,342,970
301.300	REAL ESTATE TAXES - DELINQUENT FROM TAX COLLECTOR - Real estate taxes, which are paid during the tax penalty period. This revenue is estimated to be	\$21,925
301.500	REAL ESTATE TAXES - LIENED TAXES - Real estate taxes, which are unpaid at the end of the year and are turned over to the county for lien processing. This revenue is estimated to be	\$9,000
301.600	REAL ESTATE TAXES - INTERIM - Real estate taxes, which are collected during the current year from individual billing / status changes (i.e. new construction, additions, etc.). This revenue is estimated to be	\$2,000

REVENUES

11/7/22

ACCOUNT NO.

2023

LOCAL ENABLING (ACT 511 TAXES)

BUDGET

310.030 **PER CAPITA TAX - DELINQUENT** - This tax revenue is received from Berkheimer Associates after tax collector turns these unpaid taxes over to them for collection.

\$20

310.050 **LOCAL SERVICES TAX** - Tax Revenue of \$52.00 per individual engaging in an occupation within the Borough who earns more than \$12,000 per year.

\$63,500

310.100 **REAL ESTATE TRANSFER TAX** - Any person purchasing property within Telford Borough is subject to a 1/2% tax. The revenue generated by the Real Estate Transfer Tax this year will be approximately

\$110,000

310.210 **EARNED INCOME TAX** - The Earned Income Tax is collected from any Telford Borough resident, who pays 1/2% of their earned wages. This tax is collected by Berkheimer Associates and is estimated to be

\$650,000

PENALTIES & INTEREST

319.010 **REAL ESTATE TAXES / PENALTY & INTEREST** - This revenue is penalties and interest accumulated from property owners, who do not pay property taxes by the due date.

\$3,500

REVENUES

11/7/22

ACCOUNT NO.

2023

PENALTIES & INTEREST (CONT.)

BUDGET

319.100 **PER CAPITA TAX / PENALTY & INTEREST** - This revenue represents the per capita tax penalties and interest and is estimated to be \$0

BUSINESS LICENSES & PERMITS

321.610 **PEDDLERS PERMITS** - This revenue is generated from the sale of permits to various solicitors and is estimated to be \$200

321.800 **CABLE TV FRANCHISE** - The franchise fees are based on 5% of the gross receipts of annual cable service. This year the anticipated revenue is \$82,800

FINES

331.110 **VEHICLE CODE VIOLATIONS** - The state police fines are paid to each Pennsylvania municipality resulting from state police arrests and ticketing made throughout the Commonwealth. The ratio used by the state is based on the municipalities mileage and population. The estimated revenue is \$1,600

331.120 **VIOLATIONS, ORDINANCES, & RESTITUTION** - These are fines, penalties and restitution collected by Telford Borough from individuals, who violate the law. The anticipated revenue is \$3,200

REVENUES		11/7/22
ACCOUNT NO.		2023
FINES (CONT.)		<u>BUDGET</u>
331.130	DISTRICT JUSTICE - These are fines collected by the district justice from individuals who violate the law. The anticipated revenue is	\$8,000
INTEREST EARNINGS		
341.000	INTEREST EARNINGS - These revenues are the interest earned on General Fund monies by the cash management system within UNIVEST Bank and Quakertown National Bank.	\$3,300
RENTS & ROYALTIES		
342.100	RENTAL OF LAND - These revenues represent money generated by the renting of the Borough Ballfields and are anticipated to be	\$2,100
342.200	RENTAL OF BUILDINGS - These revenues represent money generated by the renting of Borough buildings including the Community Building, freight house and passenger station.	\$34,060
FEDERAL GRANTS		
352.530	AMERICAN RESCUE ACT GRANT - This represents use of the previously received ARPA funds for Borough projects.	\$0
STATE GRANTS		
354.030	STREETS AND HIGHWAY GRANTS - These revenues are money we receive from the Department of Transportation to maintain (plow) several state roadways. The revenue is estimated to be	\$6,250

REVENUES

11/7/22

ACCOUNT NO.

2023

STATE SHARED REVENUE & ENTITLEMENTS

BUDGET

355.010	PUBLIC UTILITY REALTY TAX - The Borough receives money from the Commonwealth of Pennsylvania for those public utilities, who have buildings or land located within the Borough. The revenue is estimated to be	\$2,000
355.080	ALCOHOL BEVERAGE TAX - The Borough receives fees from the Commonwealth of Pennsylvania for establishments located within the Borough that dispense beer and liquor. The revenue is estimated to be	\$400
355.120	FOREIGN CASUALTY INSURANCE PREMIUM TAX - This tax is collected by the Commonwealth of Pennsylvania and is revenue to be used for the Uniformed and Non-Uniformed Pension Plans through the Pennsylvania Municipal Retirement System (PMRS). It is anticipated to be	\$170,955
355.140	FOREIGN CASUALTY INSURANCE TAX - This tax is collected by the Commonwealth of Pennsylvania and is distributed to the Telford Volunteer Fire Company Relief Association.	\$29,900

LOCAL GOVERNMENT UNIT - SHARED REVENUE

358.030	OTHER GRANTS - This revenue is from the Montgomery County Community Development Block Grant Program.	\$0
358.080	RECYCLING GRANT - This revenue is from the Northern Montgomery County Recycling Program.	\$9,000

REVENUES

11/7/22

**ACCOUNT NO.
PAYMENT IN LIEU OF TAXES**

**2023
BUDGET**

359.000	PILOT - This revenue is payment in lieu of taxes received from tax exempt properties. This revenue is estimated to be	\$134,790
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GENERAL GOVERNMENT

361.310	SUBDIVISION FEES - The anticipated revenue from the creation of new subdivisions is estimated to be	\$0
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361.330	VARIANCE FEES - The anticipated revenue generated by zoning variance & special exception applications is estimated to be	\$1,000
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361.400	CERTIFICATION FEES - The anticipated revenue for performing property sale certifications is estimated to be	\$8,000
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361.540	MAPS & ORDINANCES SOLD - The revenue generated by selling various Borough ordinances and maps is estimated to be	\$0
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REVENUES

11/7/22

ACCOUNT NO. PUBLIC SAFETY

2023
BUDGET

362.110	POLICE REPORTS - The revenue generated by selling police reports to citizens and insurance companies is estimated to be	\$700
362.111	POLICE SERVICES REIMBURSEMENT - The revenue generated from the police department rendering services through undercover drug enforcement activities	\$1,200
362.150	POLICE SERVICES - The revenue generated from the police department rendering services outside the Borough (i.e. DUI checks & Souderton Area School District activities).	\$250
362.410	BUILDING PERMITS - The revenue generated by the issuance of various building permits is estimated to be	\$24,000
362.430	PLUMBING PERMITS - The revenue generated by the issuance of plumbing permits is estimated to be	\$3,350
362.460	OTHER PERMITS & FEES - These fees are generated by issuance of electrical, mechanical, curb & sidewalk, and use and occupancy permits, etc. The revenue is estimated to be	\$17,300
362.470	WORKERS COMPENSATION REIMBURSEMENT - The revenue generated by reimbursement of Workers Compensation Insurance from West Rockhill Township, Hilltown Township and Franconia Township.	\$18,260

NON REVENUE RECEIPTS

381.000	NON-REVENUE RECEIPTS - These miscellaneous revenues are income derived from a variety of sources and is estimated to be	\$1,000
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REVENUES

11/7/22

ACCOUNT NO.

2023

OTHER FINANCING SOURCES

BUDGET

391.000 **MATERIALS & SERVICES SOLD** - This is income generated by the sale of used equipment or materials / services owned by Telford Borough and is estimated to be \$0

391.200 **AUTHORITY PENSION REIMBURSEMENT** - This revenue is the amount of funding received from the Telford Borough Authority to fund the pension plan for authority employees. This revenue is estimated to be \$89,575

391.300 **TRANSFER FROM ESCROW** - This reveue is a transfer of interest earned on developer Escrow Funds. \$1,000

391.350 **TRANSFER FROM THE HIGHWAY AID FUND** - This revenue is from the State of Pennsylvania generated by a user tax on gasoline and is to be used on street maintenance, road reconstruction, etc. and is estimated to be \$246,095

391.900 **TRANSFER FROM THE CAPITAL RESERVE FUND** - This revenue is a transfer from the Capital Reserve Fund. \$0

391.930 **TRANSFER FROM RECREATION FUND** - This revenue is a transfer from the Recreation Fund to be used toward the purchase of park materials and supplies, Summit Avenue paver wall and snow blower replacemer \$18,500

391.940 **TRANSFER FROM CAPITAL RESERVE FUND** - This revenue is a transfer from the Capital Reserve Fund to be used for the renovation of the Police Department lobby and a new light upgrade to LED. \$75,800

REVENUES

11/7/22

2023
BUDGET

ACCOUNT NO.
PROCEEDS OF SHORT-TERM DEBT

393.010	PROCEEDS OF LONG-TERM DEBT - This revenue is the loan balance from First National Bank of Newtown for the Borough Hall rehabilitation.	\$0
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394.000	REFUNDS PRIOR YEAR EXPENDITURE - This money represents receipts of prior year expenditures and is estimated to be	\$500
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CASH BALANCE FORWARDED

399.000	UNAPPROPRIATED BALANCE - Unencumbered cash at the end of the year.	\$32,000
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GRAND TOTAL REVENUES	\$3,230,000
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**BOROUGH OF TELFORD
ANNUAL BUDGET
GENERAL FUND 2022**

EXPENDITURES		11/7/22
ACCOUNT NO.		2023
LEGISLATIVE BODY		<u>BUDGET</u>
400. 240	<u>MATERIALS & SUPPLIES</u> - Expenditures for materials and supplies used by Council.	\$100
400. 340	<u>ADVERTISING, PRINTING, & POSTAGE</u> - Expenditures for advertising public meetings, legal notices, bidding packets, and newsletters.	\$3,700
400. 420	<u>DUES & SUBSCRIPTIONS</u> - Expenditures for subscriptions and memberships in various organizations.	\$1,040
400. 460	<u>MEETINGS & CONFERENCES</u> - Expenditures for various seminars PSAB Conference, and various meetings attended by Council members.	\$4,520
400. 490	<u>OTHER</u> - Miscellaneous expenditures incurred by the Borough Council.	\$300
400. 510	<u>EXPENSE CONTRIBUTION</u> - This expenditure is the amount of money disbursed to the Mayor and the Council President as an annual stipend.	\$600
ADMINISTRATION		
401. 121	<u>WAGES - BOROUGH MANAGER</u> - This expenditure represents 1/2 of the annual salary of the Borough Manager.	\$62,550

EXPENDITURES

ACCOUNT NO. ADMINISTRATION (CONT.)

11/7/2022

2023
BUDGET

401. 140	<u>WAGES - OFFICE PERSONNEL</u> - This expenditure represents 1/2 of the annual salary of the Finance Director and the annual salary of the Administrative Secretary.	\$98,435
401. 210	<u>OFFICE SUPPLIES</u> - The cost of purchasing paper supplies and general office materials.	\$2,825
401. 240	<u>MATERIALS & SUPPLIES</u> - Miscellaneous operating expenses used by the Borough Administration.	\$2,000
401. 260	<u>MINOR EQUIPMENT</u> - This expenditure is for the purchase of miscellaneous minor equipment used by the administration department.	\$500
401. 313	<u>ENGINEERING</u> - Telford Borough retains the engineering company of CKS for review of subdivisions, surveying, meeting attendance and inspections pertaining to Borough Hall renovations.	\$1,500
401. 321	<u>TELEPHONE</u> - Telephone service and monthly phone usage for operation of the borough office.	\$4,360
401. 325	<u>POSTAGE, PRINTING, & ADVERTISING</u> - This expenditures represents the cost of general postage, letterhead, etc. utilized by the general office including mailing of Indian Valley Chamber quarterly newsletter.	\$4,025
401. 350	<u>INSURANCE & BONDING</u> - This expenditure represents the cost of bonding service for the Finance Director and Borough Manager and cost of cyber insurance.	\$4,750
401. 374	<u>MACHINERY & EQUIPMENT REPAIR</u> - This expenditure represents the cost of repair of general office equipment and maintenance contracts including computer IT services at Borough Hall.	\$3,090

EXPENDITURES

11/7/2022

ACCOUNT NO. ADMINISTRATION (CONT.)

**2023
BUDGET**

401. 375	<u>VEHICLE MAINTENANCE & REPAIRS</u> - This expense is for a stipend disbursed to Borough Manager for vehicle usage.	\$0
401. 380	<u>SOFTWARE LEASE</u> - This expenditure represents the cost of the lease for the General Accounting Program.	\$2,590
401. 381	<u>OFFICE EQUIPMENT LEASE</u> - This expenditure represents the cost of the lease for the copier and postage meter.	\$3,475
401. 420	<u>DUES & SUBSCRIPTIONS</u> - This expenditure represents the dues and subscription rates associated with the organizations the Borough Employees are affiliated.	\$2,500
401. 460	<u>MEETINGS & CONFERENCES</u> - This expenditure is for Borough Personnel to attend various training seminars, conferences, and the PSAB annual conference, etc.	\$1,595
401. 490	<u>OTHER</u> - Miscellaneous expenditures for the administration of Telford Borough.	\$1,265
401. 700	<u>WEBSITE MAINTENANCE</u> - This expense is for 1/2 the cost to maintain the Borough website.	\$750
401. 740	<u>MACHINERY & EQUIPMENT PURCHASES</u> - This expenditure is for the purchase of equipment for administration personnel.	\$0
FINANCIAL ADMINISTRATION		
402. 311	<u>ACCOUNTING & AUDITING</u> - Telford Borough retains Styer Associates to perform accounting audits for all Borough funds.	\$10,650

EXPENDITURES

ACCOUNT NO. TAX COLLECTION

11/7/2022

2023
BUDGET

\$8,400

WAGES - TAX COLLECTOR - The annual salary for the elected real estate tax collector.

\$850

MATERIALS & SUPPLIES - This expenditure represents the supplies needed to operate the tax collector's office including postage.

\$7,150

EARNED INCOME TAX COLLECTOR - This expenditure represents the costs associated with payment to Berkheimer Associates, who collect the Earned Income Tax for Telford Borough.

\$1,115

LOCAL SERVICES TAX COLLECTOR - This expenditure represents the costs associated with payment to Berkheimer Associates, who collects the Local Services Tax for Telford Borough.

\$295

TAX COLLECTOR BONDING - This expenditure is for the cost of bonding service for the tax collector.

\$175

MEETINGS & CONFERENCES - This expenditure is for the tax collector to attend seminars or training sessions.

LAW

\$17,500

PROFESSIONAL & LEGAL SERVICES - Telford Borough retains the firm of Timoney, Knox, LLP for legal representation at council meetings, court hearings, etc. This expenditure is estimated to be

\$20

MEETINGS & CONFERENCES - This expenditure is for the solicitor to attend various meetings or conferences.

EXPENDITURES

ACCOUNT NO. BOROUGH BUILDINGS

11/7/2022

2023 BUDGET

409. 140	<u>WAGES - MAINTENANCE</u> - Salaries for work being performed by Borough personnel for the maintenance and upkeep of Borough buildings.	\$17,000
409. 226	<u>CLEANING SUPPLIES</u> - The cost of cleaning supplies for all Borough buildings.	\$450
409. 240	<u>MATERIALS & SUPPLIES</u> - Supplies and materials for miscellaneous work performed on Borough buildings.	\$500
409. 310	<u>OTHER PROFESSIONAL SERVICES</u> - Services provided by outside contractors relating to Borough buildings (i.e. carpet cleaning, systems maintenance, etc.)	\$6,775
409. 361	<u>ELECTRICITY</u> - The cost to provide electrical services to Borough buildings.	\$17,300
409. 365	<u>SOLID WASTE</u> - The cost to provide trash removal service to Borough buildings.	\$3,000
409. 371	<u>LAND MAINTENANCE</u> - This expenditure represents the cost of various maintenance services performed to Borough lands (i.e. planting, etc.).	\$250
409. 372	<u>COMMUNITY BUILDING</u> - This expenditure represents general maintenance expenses.	\$3,750
409. 373	<u>BUILDING REPAIR</u> - General maintenance by outside contractors on Borough buildings.	\$1,000

EXPENDITURES

11/7/2022

ACCOUNT NO. BOROUGH BUILDINGS (CONT.)

2023
BUDGET

409. 374	<u>MACHINERY & EQUIPMENT REPAIR</u> - This expenditure is for repair of machinery or equipment associated with Borough buildings (i.e. HVAC maintenance, etc.).	\$3,900
409. 376	<u>TRAIN STATION BUILDING REPAIRS</u> - This expenditure is for repairs associated with the passenger station or freight house building including window replacement.	\$9,900
409. 452	<u>JANITORIAL SERVICE</u> - This expenditure represents the cost of the cleaning services for all Borough buildings.	\$16,380
409. 610	<u>CAPITAL EXPENDITURE (OFFICE IMPROVEMENTS)</u> - This expenditure is for miscellaneous office improvements including an air conditioning unit, the renovation of the Police Department lobby and upgrade lights to LED at Police Department.	\$54,300
409. 740	<u>MACHINERY & EQUIPMENT PURCHASES</u> - This expenditure is for the cost of equipment necessary for Borough Buildings.	\$0
POLICE		
410. 122	<u>WAGES - POLICE CHIEF</u> - The projected annual salary of the Telford Borough Chief of Police is estimated at	\$129,820
410. 130	<u>CONTRA WAGE REIMBURSEMENT</u> - Represents Workers Compensation reimbursement for officers on Heart & Lung.	\$0
410. 133	<u>WAGES - DETECTIVE</u> - The projected annual salary of the Telford Borough Detective is estimated at	\$138,295
410. 134	<u>WAGES - PATROLMEN</u> - Combined annual salaries for the full-time patrolmen are estimated to be	\$486,340

EXPENDITURES**ACCOUNT NO.
POLICE (CONT.)**

11/7/2022

**2023
BUDGET**

410. 135	<u>WAGES - PART-TIME PATROLMEN</u> - Combined annual salaries for the part-time patrolmen are estimated to be	\$64,325
410. 140	<u>WAGES - SECRETARY</u> - The projected annual salary of the police department secretary and the civilian police specialist.	\$87,475
410. 156	<u>MEDICAL & DENTAL</u> - This expenditure is for medical insurance and dental insurance administered by Delaware Valley Health Insurance Trust offered to the employees of the Borough Police Department	\$215,620
410. 159	<u>LIFE INSURANCE & DISABILITY</u> - This expenditure is for insurance for members of Telford Borough Police Department and long and short term disability for full time officers.	\$8,855
410. 160	<u>PENSION</u> - This expenditure is for the Borough's cost of employee pension plan payable to Pennsylvania Municipal Retirement System (PMRS), the Borough's pension administered for the uniformed pension plan. The obligation for 2023 is	\$63,482
410. 161	<u>SOCIAL SECURITY</u> - This expenditure represents the employer's portion of the uniformed employee's social security payable to the Social Security Administration. The Borough's share is estimated to be	\$60,515
410. 163	<u>POLICE HEALTH SAVINGS ACCOUNT</u> - Health reimbursement arrangement contribution per year for each officer in the bargaining unit.	\$6,000
410. 164	<u>WORKER'S COMPENSATION INSURANCE</u> - This expenditure is for worker's compensation insurance coverage for members of the Telford Borough Police Department.	\$56,970

EXPENDITURES

11/7/2022

**ACCOUNT NO.
POLICE (CONT.)****2023
BUDGET**

410. 210	<u>OFFICE SUPPLIES</u> - Office supplies for the police department are estimated to be	\$1,800
410. 231	<u>GASOLINE</u> - This expenditure is for gasoline to operate the police cars.	\$14,000
410. 238	<u>UNIFORMS</u> - This expenditure is for the cost of police uniforms.	\$5,000
410. 240	<u>MATERIALS & SUPPLIES / OPERATING</u> - This miscellaneous account is used for expenditures such as photography, postage, printing, ammunition, etc.	\$6,000
410. 260	<u>MINOR EQUIPMENT</u> - This expenditure is for miscellaneous minor equipment used by the police department.	\$1,500
410. 321	<u>TELEPHONE</u> - The cost to provide telephone and cellular service to the police department.	\$7,220
410. 326	<u>OFFICE EQUIPMENT & REPAIR</u> - This represents any office equipment purchase or maintenance agreement on existing equipment or software, including internet service.	\$14,355
410. 327	<u>RADIO EQUIPMENT</u> - This expenditure is for the purchase and maintenance of any radio equipment.	\$0
410. 375	<u>VEHICLE MAINTENANCE & REPAIRS</u> - This expense is for repairs and maintenance on all police vehicles.	\$12,800
410. 420	<u>DUES & SUBSCRIPTIONS</u> - This expense is for any dues and subscriptions with which the police department is affiliated.	\$5,615

EXPENDITURES

ACCCOUNT NO. POLICE (CONT.)

11/7/2022

2023 BUDGET

410. 440	<u>LAUNDRY & DRY CLEANING</u> - This expense represents the costs of laundry and dry-cleaning service for police uniforms or clothing.	\$500
410. 460	<u>MEETINGS, CONFERENCES, & SCHOOLING</u> - This expense is for police personnel to attend various meetings, conferences, mandatory schooling or college tuition reimbursement.	\$13,800
410. 490	<u>OTHER SERVICES</u> - Miscellaneous expenditures for services associated with operation of the police department including prisoner expenses, pest control, LIVESCAN, and certifications for fire protection services, etc.	\$15,055
410. 521	<u>S.P.C.A.</u> - This expense is a donation made to the Bucks S.P.C.A. for housing our recovered animals.	\$250
410. 522	<u>M.S.W.A.T.</u> - This expenditure represents the purchase of tactical equipment and ammunition, to be used in conjunction with the Montgomery County SWAT Response Team including vehicle and equipment maintenance.	\$3,500
410. 700	<u>WEBSITE MAINTENANCE</u> - This expense is for the cost to maintain the Telford Borough Police Department website.	\$400
410. 740	<u>MACHINERY & EQUIPMENT PURCHASE</u> - This is a capital expenditure account for equipment needed by the police department including two (2) Bullet Proof Vests	\$2,200

EXPENDITURES

11/7/2022

ACCOUNT NO.

2023
BUDGET

FIRE

411. 140	<u>RELIEF ASSOCIATION</u> - This expense is to be paid to the Telford Volunteer Fire Co. Relief Association in accordance with the Foreign Fire Insurance Tax Distribution law.	\$29,900
411. 164	<u>WORKERS' COMPENSATION INSURANCE</u> - This expense is for the workers' compensation insurance for the Telford Volunteer Fire Company No. 1.	\$33,640
411. 521	<u>NORTH PENN GOODWILL</u> - This expenditure represents the annual donation to the North Penn Goodwill Company.	\$500

PROTECTIVE INSPECTION

413. 310	<u>PROFESSIONAL SERVICES</u> - This expenditure is for the services of our Building and Zoning official.	\$27,500
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PLANNING & ZONING

414. 310	<u>PROFESSIONAL SERVICES</u> - This expenditure is for the services of the Zoning Hearing Board Solicitor and court reporter and is estimated to be	\$2,000
414. 325	<u>POSTAGE & SUPPLIES</u> - This expense is for the postage and affiliated supplies required for the zoning office and is estimated to be	\$50
414. 342	<u>ADVERTISING & PRINTING</u> - This expense is for the required advertising and printing costs associated with the operation of the zoning office.	\$1,000
414. 450	<u>MEETINGS & CONFERENCES</u> - This expense is for the Planning Commission and Zoning Hearing Boards to attend various meetings or conferences.	\$0

EXPENDITURES

ACCOUNT NO. PLANNING & ZONING (CONT.)

11/7/2022

**2023
BUDGET**

414. 460 **OTHER SERVICES** - This expense is for payment of operating expenses for the Indian Valley Regional Planning Commission.

\$3,000

HEALTH

421. 164 **WORKERS' COMPENSATION INSURANCE** - This expense is for the Worker's Compensation Insurance for the Souderton Community Ambulance Association.

\$1,310

421. 523 **AMBULANCE** - This expense is for the annual contribution to the Souderton Community Ambulance Association.

\$2,500

HIGHWAY - GENERAL SERVICES

430. 140 **WAGES - MAINTENANCE** - This expense is for the combined salaries of the Public Works Department for miscellaneous maintenance work throughout the borough.

\$24,750

430. 141 **WAGES - PUBLIC WORKS DIRECTOR** - The projected annual salary of the Telford Borough Public Works Director is estimated at

\$38,920

430. 231 **GASOLINE** - This expense is for gasoline for the Public Works Vehicles.

\$7,000

430. 238 **UNIFORMS** - This expense is for uniform service for the Public Works Department.

\$2,150

EXPENDITURES

11/7/2022

ACCOUNT NO.

HIGHWAY - GENERAL SERVICES (CONT.)

**2023
BUDGET**

430. 240	<u>MATERIALS & SUPPLIES</u> - Miscellaneous operating expenditures within the Public Works Department.	\$300
430. 260	<u>SMALL TOOLS & MINOR EQUIPMENT</u> - This expenditure is for the purchase of small tools and minor equipment needed for the operation of the public works department.	\$500
430. 313	<u>ENGINEERING SERVICES</u> - This expenditure is for engineering services of CKS needed for the preparation of specifications, inspections, general design work and the NPDES Stormwater Permit monitoring.	\$7,500
430. 327	<u>RADIO EQUIPMENT</u> - This expenditure is for the purchase or repair of radio equipment for the public works department.	\$250
430. 374	<u>MACHINERY & EQUIPMENT REPAIR</u> - This expenditure is for general repair of machinery and equipment.	\$500
430. 375	<u>VEHICLE MAINTENANCE EXPENSES</u> - This expenditure is for general vehicle maintenance for all public works department vehicles (i.e. tires, parts, etc.).	\$2,000
430. 420	<u>DUES & SUBSCRIPTIONS</u> - This expenditure is for the cost of dues and subscriptions for which the public works department personnel are affiliated.	\$275
430. 460	<u>MEETINGS & CONFERENCES</u> - This expenditure is for the public works department personnel to attend various seminars, meetings, or conferences.	\$600

EXPENDITURES

11/7/2022

ACCOUNT NO. HIGHWAY - GENERAL SERVICES (CONT.)

**2023
BUDGET**

430. 490 OTHER - This expenditure is for CDL Drivers Drug and Alcohol Testing as required by the federal government. \$870

430. 740 MACHINERY & EQUIPMENT PURCHASE - This expenditure is for the purchase of trucks or equipment necessary to operate the Public Works Department. \$0

HIGHWAY - STREET CLEANING

431. 140 WAGES - This expenditure is for the portion of the public works department salaries used to clean the streets. \$22,000

431. 374 MACHINERY & EQUIPMENT REPAIR - This expenditure is for the repair of street cleaning equipment. \$4,000

431. 740 MACHINERY & EQUIPMENT PURCHASE - This expenditure is for the purchase of equipment necessary to clean roads of leaves and debris. \$0

HIGHWAY - SNOW REMOVAL

432. 140 WAGES - This expenditure is for the portion of the public works department salaries used for snow and ice removal. \$20,500

432. 245 HIGHWAY SUPPLIES - This expenditure is used for de-icing materials. \$20,000

432. 374 MACHINERY & EQUIPMENT REPAIR - This expenditure is used for the repair of snowplows, spreaders, etc. \$1,500

432. 740 MACHINERY & EQUIPMENT PURCHASE - This expenditure is for the purchase of a snow pusher for the backhoe. \$12,500

EXPENDITURES

11/7/2022

ACCOUNT NO.

HIGHWAY - TRAFFIC SIGNALS & STREET SIGNS

**2023
BUDGET**

433. 140	<u>WAGES</u> - This expenditure is for the portion of the Public Works Department salaries used to repair traffic signals or erect various street signs.	\$6,000
433. 240	<u>MATERIALS & SUPPLIES</u> - Materials and supplies to repair street signs and signals	\$2,000
433. 361	<u>ELECTRICITY - TRAFFIC SIGNAL</u> - This expenditure is for the electricity to operate our traffic signals.	\$1,100
433. 374	<u>MACHINERY & EQUIPMENT REPAIR</u> - This expenditure is for the repair of our traffic signals and the maintenance contract on our traffic signals.	\$1,000

HIGHWAY - STREET LIGHTING

434. 361	<u>ELECTRICITY - STREET LIGHTING</u> - This expense is for the electricity for our streetlights.	\$46,500
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HIGHWAY - SIDEWALKS & CROSSWALKS

435. 140	<u>WAGES</u> - This expenditure is for the portion of the public works department salaries used to repair sidewalks, painting of lines and crosswalks.	\$5,500
435. 240	<u>MATERIALS & SUPPLIES</u> - This expenditure is for materials needed to repair sidewalks and paint for the lines and curbs throughout Telford Borough.	\$7,000

HIGHWAY - STORM SEWERS & DRAINS

436. 140	<u>WAGES</u> - This expenditure is the portion of the public works department salaries used for the maintenance and construction of storm sewers and drains.	\$15,000
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EXPENDITURES

11/7/2022

ACCOUNT NO.

HIGHWAY - STORM SEWERS & DRAINS (CONT.)

436. 240	<u>MATERIALS & SUPPLIES</u> - This expenditure is for materials and supplies necessary to maintain storm sewers and drains throughout the Borough including Wood Alley.	\$5,000
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HIGHWAY - STREET MAINTENANCE

438. 140	<u>WAGES</u> - This expenditure represents that portion of the public works department salaries for maintenance to the streets.	\$22,000
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438. 240	<u>MATERIALS & SUPPLIES</u> - This expenditure is for road materials (stone, blacktop, slurry seal & other sealants) used for maintenance of the streets including chip seal on various streets.	\$36,410
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438. 313	<u>ENGINEERING</u> - This expenditure is for engineering services needed for the handicapped ramp design and inspection of ramps.	\$0
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438. 619	<u>HANDICAPPED RAMPS</u> - This expenditure is for handicapped ramp construction at various locations within Telford Borough.	\$0
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HIGHWAY - CONSTRUCTION & REBUILDING STREETS

439. 140	<u>WAGES</u> - This expenditure represents that portion of the Public Works Department salaries for reconstruction of Borough streets.	\$2,500
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439. 240	<u>MATERIALS & SUPPLIES</u> - This expenditure is for road materials used and for outside contractors' road rebuilding including nova chip.	\$150,495
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EXPENDITURES

ACCOUNT NO. PARKING FACILITIES

11/7/2022

**2023
BUDGET**

445. 140	<u>WAGES</u> - This expenditure represents that portion of the public works department salaries for maintenance to Telford Borough parking lots.	\$3,500
445. 240	<u>MATERIALS & SUPPLIES</u> - This expenditure is for materials used (paint, etc.) for maintenance of our parking lots including light upgrade to LED.	\$8,500
445. 361	<u>ELECTRICITY</u> - This expenditure is for electricity to operate the municipal parking lot lights.	\$2,050

STORM WATER MANAGEMENT & FLOOD CONTROL

446. 140	<u>WAGES</u> - This expenditure represents that portion of the public works department salaries for maintenance work on Borough stormwater management or flood control facilities.	\$3,500
446. 240	<u>MATERIALS & SUPPLIES</u> - This expenditure is for materials used for MS4 improvement work.	\$500
446. 313	<u>ENGINEERING SERVICES</u> - This expenditure is for engineering services of CKS needed for MS4 improvement work.	\$0

PARKS & RECREATION

454. 140	<u>WAGES</u> - This expenditure represents that portion of the public works department salaries for maintenance work on Borough parks.	\$55,000
454. 231	<u>GASOLINE</u> - This expenditure is for gasoline to operate Borough park equipment.	\$1,800
454. 240	<u>MATERIALS & SUPPLIES</u> - This expenditure is for the recreation supplies (nets, swings, infield mix, seed, mulch, etc.) used to maintain our parks and ball fields including redoing Summit Avenue paver wall	\$11,000

EXPENDITURES

11/7/2022

ACCOUNT NO. PARKS & RECREATION (CONT.)

2023
BUDGET

454. 260	<u>SMALL TOOLS & MINOR EQUIPMENT</u> - This expenditure is for small tools required to maintain our park system and ball fields.	\$1,895
454. 361	<u>ELECTRICITY</u> - This expenditure is for electricity necessary to light our ball fields.	\$3,835
454. 374	<u>MACHINERY & EQUIPMENT REPAIR</u> - This expenditure is for the maintenance and repair of the equipment necessary for our park system.	\$3,000
454. 380	<u>EQUIPMENT RENTALS</u> - This expenditure is for rental of equipment and rental of port-a-potties.	\$9,600
454. 740	<u>MACHINERY & EQUIPMENT PURCHASE</u> - This expenditure is for the purchase of equipment necessary to maintain our parks.	\$0

CIVIL & MILITARY CELEBRATIONS

457. 140	<u>WAGES</u> - This expenditure represents that portion of the public works department salaries necessary to erect the town decorations, flags, etc.	\$5,000
457. 240	<u>MATERIALS & SUPPLIES</u> - This expenditure represents the supplies necessary to maintain the flags, decorations, lights, etc.	\$350
457. 326	<u>DECORATIONS</u> - This expenditure is for the replacement of flags & banners.	\$2,000
457. 361	<u>ELECTRICITY</u> - This expenditure is for the electricity needed for our Christmas decorations.	\$600

COMMUNITY DEVELOPMENT

460. 310	<u>PROFESSIONAL SERVICES</u> - This expenditure is for administration of the Telford Happenings program.	\$15,000
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EXPENDITURES		11/7/2022
ACCOUNT NO.		2023
DEBT SERVICE		<u>BUDGET</u>
471. 100	<u>GENERAL OBLIGATION PRINCIPAL</u> - This expenditure is for the refinancing principal expenses for the revitalization program loan & Borough Hall rehabilitation.	\$68,595
471. 200	<u>GENERAL OBLIGATION INTEREST</u> - This expenditure is for the refinancing interest expenses for the revitalization program loan & Borough Hall rehabilitation.	\$39,315
INSURANCE		
486. 352	<u>LIABILITY & PROPERTY</u> - This expenditure is for general liability and property insurance coverage for Telford Borough.	\$93,475
486. 353	<u>WORKERS' COMPENSATION INSURANCE</u> - This expenditure is for workers' compensation insurance coverage for Telford Borough employees.	\$23,370
EMPLOYEE BENEFITS		
487. 155	<u>PA UNEMPLOYMENT COMPENSATION</u> - Unemployment compensation paid to Borough employees.	\$0
487. 156	<u>MEDICAL & DENTAL</u> - This expenditure is for medical insurance and dental insurance administered by the Delaware Valley Health Insurance Trust offered to the employees of Telford Borough.	\$136,780
487. 158	<u>EMPLOYEE ASSISTANCE PROGRAM</u> - This expenditure is for the Employee Assistance Program administered by the Penn Foundation.	\$975
487. 159	<u>LIFE INSURANCE & DISABILITY</u> - This expenditure is for life insurance for employees & Borough Council members and long and short term disability insurance for full time employees.	\$5,925

EXPENDITURES

11/7/2022

ACCOUNT NO EMPLOYEE BENEFITS CONT'D

2023
BUDGET

487. 160	<u>PENSION</u> - This expenditure is for the Borough's cost of the employee pension plan payable to the Pennsylvania Municipal Retirement System (PMRS), the Borough's pension administrator, for the uniformed and non-uniformed Pension plans. The obligation for 2023 is	\$281,308
487. 161	<u>SOCIAL SECURITY</u> - This expenditure represents the employer's portion of the employees' social security payable to the Social Security Administration. The borough's share is estimated to be	\$30,145
TRANSFERS		
492. 100	<u>TRANSFER TO LIBRARY FUND</u> - This expenditure represents a transfer from the General Fund to the Library Fund.	\$45,000
492. 300	<u>TRANSFER TO CAPITAL RESERVE</u> - This expenditure represents a transfer from the General Fund to the Capital Reserve Fund.	\$0
GRAND TOTAL EXPENDITURES		\$3,228,860

**BOROUGH OF TELFORD
ANNUAL BUDGET
GENERAL FUND**

11/7/22

REVENUES

	<u>BUDGET 2021</u>	<u>ACTUAL 2021</u>	<u>BUDGET 2022</u>	<u>ACTUAL as of 8/31/2022</u>	<u>BUDGET 2023</u>
REAL ESTATE TAXES					
301.100 REAL ESTATE TAXES - CURRENT YEAR	1,189,535	1,205,148	1,252,505	\$1,258,752	\$1,342,970
301.300 REAL ESTATE TAXES - DEL. FROM TAX COLLECTION	29,970	21,048	23,065	-	21,925
301.500 REAL ESTATE TAXES - LIENED TAXES	9,500	10,157	9,500	2,078	9,000
301.600 REAL ESTATE TAXES - INTERIM	2,500	1,374	2,500	46	2,000
TOTAL	<u>1,231,505</u>	<u>1,237,727</u>	<u>1,287,570</u>	<u>1,260,876</u>	<u>1,375,895</u>

LOCAL ENABLING (ACT 511 TAXES)

310.030 PER CAPITAL TAX - DELINQUENT	50	90	50	15	20
310.050 LOCAL SERVICES TAX	63,500	63,561	63,500	47,172	63,500
310.100 REAL ESTATE TRANSFER TAX	95,000	135,532	105,000	86,551	110,000
310.210 EARNED INCOME TAX	610,000	652,742	630,000	495,286	650,000
TOTAL	<u>768,550</u>	<u>851,925</u>	<u>798,550</u>	<u>629,024</u>	<u>823,520</u>

11/7/22

REVENUES

PENALTIES & INTEREST

319.010	REAL ESTATE TAXES - PENALTIES & INTEREST				
319.100	PER CAPITA TAX - PENALTIES & INTEREST	4,514 5	270 2	3,500 5	3,500 0
	TOTAL	<u>4,523</u>	<u>272</u>	<u>3,505</u>	<u>3,500</u>

BUSINESS LICENSE & PERMITS

321.610	PEDDLERS PERMITS	0	165	-	200
321.800	CABLE TV FRANCHISE	83,349	62,498	77,800	82,800
	TOTAL	<u>83,349</u>	<u>62,663</u>	<u>77,800</u>	<u>83,000</u>

FINES

331.110	VEHICLE CODE VIOLATIONS	1,698	787	1,800	1,600
331.120	VIOLATIONS, ORDINANCES & RESTITUTION	1,429	2,328	2,500	3,200
331.130	DISTRICT JUSTICE	7,495	6,348	7,500	8,000
	TOTAL	<u>10,622</u>	<u>9,463</u>	<u>11,800</u>	<u>12,800</u>

11/7/22

REVENUES

INTEREST EARNINGS

341.000	INTEREST EARNINGS	BUDGET 2021	ACTUAL 2021	BUDGET 2022	ACTUAL as of 8/31/2022	BUDGET 2023
		2,700	2,028	2,000	1,200	3,300
	TOTAL	<u>2,700</u>	<u>2,028</u>	<u>2,000</u>	<u>1,200</u>	<u>3,300</u>

RENTS & ROYALTIES

342.100	RENTAL OF LAND	2,300	1,550	2,000	1,800	2,100
342.200	RENTAL OF BUILDINGS	33,985	32,145	34,285	23,660	34,060
	TOTAL	<u>36,285</u>	<u>33,695</u>	<u>36,285</u>	<u>25,460</u>	<u>36,160</u>

FEDERAL GRANTS

352.530	AMERICAN RESCUE GRANT ACT	0	256,125	25,000	810	0
	TOTAL	<u>0</u>	<u>256,125</u>	<u>25,000</u>	<u>810</u>	<u>0</u>

STATE GRANTS

354.030	STREET & HIGHWAY GRANTS	5,800	6,108	5,975	0	6,250
	TOTAL	<u>5,800</u>	<u>6,108</u>	<u>5,975</u>	<u>0</u>	<u>6,250</u>

STATE SHARED REVENUE & ENTITLEMENTS

355.010	PUBLIC UTILITY REALTY TAX	2,000	2,040	2,000	0	2,000
355.080	ALCOHOL BEVERAGE TAX	800	0	400	0	400
355.120	FOREIGN CASUALTY INS. PREMIUM TAX	148,000	143,918	145,000	0	170,955
355.140	FOREIGN CASUALTY INS. TAX	27,200	24,231	25,000	0	29,900
	TOTAL	<u>178,000</u>	<u>170,189</u>	<u>172,400</u>	<u>0</u>	<u>203,255</u>

11/7/22

REVENUES		BUDGET 2021	ACTUAL 2021	BUDGET 2022	ACTUAL as of 8/31/2022	BUDGET 2023
LOCAL GOVERNMENT UNIT - SHARED REVENUE						
358.030	OTHER/CDBG GRANTS	0	0	0	0	0
358.080	RECYCLING GRANT PROCEEDS	13,500	8,637	9,000	0	9,000
	TOTAL	<u>13,500</u>	<u>8,637</u>	<u>9,000</u>	<u>0</u>	<u>9,000</u>
PAYMENT IN LIEU OF TAXES						
359.000	PILOT	130,425	130,369	130,425	134,793	134,790
	TOTAL	<u>130,425</u>	<u>130,369</u>	<u>130,425</u>	<u>134,793</u>	<u>134,790</u>
GENERAL GOVERNMENT						
361.310	SUBDIVISION FEES	0	400	1,000	0	0
361.330	VARIANCES FEES	1,000	0	1,000	1,000	1,000
361.400	CERTIFICATION FEES	8,000	8,100	8,000	5,600	8,000
361.540	MAPS & ORDINANCES SOLD	50		50	0	0
	TOTAL	<u>9,050</u>	<u>8,500</u>	<u>10,050</u>	<u>6,600</u>	<u>9,000</u>

11/7/22

REVENUES

	BUDGET 2021	ACTUAL 2021	BUDGET 2022	ACTUAL as of 8/31/2022	BUDGET 2023
PUBLIC SAFETY					
362.110 POLICE REPORTS	600	690	700	495	700
362.111 POLICE SERVICES REIMBURSEMENT	1,000	1,218	1,000	1,050	1,200
362.150 POLICE SERVICES	300	270	250	100	250
362.410 BUILDING PERMITS	74,500	7,265	34,500	42,593	24,000
362.430 PLUMBING PERMITS	3,050	1,055	4,750	2,325	3,350
362.460 OTHER PERMITS & FEES	12,000	7,620	22,760	35,855	17,300
362.470 WORKERS COMP INS REIMBURSEMENT	14,460	15,714	15,775	0	18,260
TOTAL	105,910	33,832	79,735	82,418	65,060
NON REVENUE RECEIPTS					
381.000 NON-REVENUE RECEIPTS	80,490	102,761	10,000	10,689	1,000
TOTAL	80,490	102,761	10,000	10,689	1,000
OTHER FINANCING SOURCES					
391.000 MATERIALS & SERVICES SOLD	50	0	0	0	0
391.200 AUTHORITY PENSION REIMBURSEMENT	79,405	79,407	81,260	0	89,575
391.300 ESCROW FUND TRANSFER	0	206	0	0	1,000
391.350 HIGHWAY AID TRANSFER	150,900	158,479	171,000	0	246,095
391.900 CAPITAL RESERVE TRANSFER - PARKS TRUCK	0	0	0	0	0
391.930 RECREATION FUND TRANSFER	9,500	0	33,000	0	18,500
391.940 CAPITAL RESERVE TRANSFER	38,000	0	44,250	0	75,800
TOTAL	277,855	238,092	329,510	0	430,970

11/7/22

REVENUES

PROCEEDS OF LONG-TERM DEBT

393.010 PROCEEDS GENERAL LONG-TERM DEBT
393.020 PROCEEDS-GENERAL SHORT-TERM DEBT

TOTAL

PROCEEDS OF SHORT-TERM DEBT

394.000 REFUND-PRIOR YEAR EXPENDITURES

TOTAL

CASH BALANCE FORWARDED

399.000 UNAPPROPRIATED BALANCE FROM PRIOR YEAR

TOTAL

GRAND TOTAL REVENUES

	BUDGET 2021	ACTUAL 2021	BUDGET 2022	ACTUAL as of 8/31/2022	BUDGET 2023
	0	0	0	39,641	0
	0	0	0	9,910	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>49,551</u>	<u>0</u>
	1,500	0	500	7,605	500
	<u>1,500</u>	<u>0</u>	<u>500</u>	<u>7,605</u>	<u>500</u>
	0	0	0	0	32,000
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>32,000</u>
	<u>2,945,775</u>	<u>3,178,482</u>	<u>2,990,105</u>	<u>2,281,424</u>	<u>3,230,000</u>

BOROUGH OF TELFORD

11/7/22

EXPENDITURES

LEGISLATIVE BODY

400.240	MATERIALS & SUPPLIES	\$75	\$79	\$75	\$93	\$100
400.340	ADVERTISING, PRINTING, & POSTAGE	4,700	3,501	4,700	2,067	3,700
400.420	DUES & SUBSCRIPTIONS	1,040	780	1,010	960	1,040
400.460	MEETINGS & CONFERENCES	5,930	2,195	5,230	502	4,520
400.490	OTHER	3,775	843	275	4,665	300
400.510	EXPENSE CONTRIBUTION	600	600	600	0	600

TOTAL

7,998	11,890	8,287	10,260
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ADMINISTRATION

401.121	WAGES - BOROUGH MANAGER	59,390	59,390	61,190	41,903	62,550
401.140	WAGES - OFFICE PERSONNEL	79,260	81,733	83,415	61,599	98,435
401.210	OFFICE SUPPLIES	2,280	3,146	2,300	2,211	2,825
401.240	MATERIALS & SUPPLIES	5,475	4,920	3,000	534	2,000
401.260	MINOR EQUIPMENT	500	1,865	500	0	500
401.313	ENGINEERING	2,000	3,375	1,000	260	1,500
401.321	TELEPHONE	2,110	3,976	4,660	2,643	4,360
401.325	POSTAGE, PRINTING, & ADVERTISING	3,000	2,560	3,550	1,593	4,025
401.350	INSURANCE & BONDING	1,075	1,043	1,075	3,532	4,750
401.374	MACHINERY & EQUIPMENT REPAIR	2,220	2,081	3,090	1,717	3,090
401.375	VEHICLE MAINTENANCE & REPAIRS	2,400	2,400	2,400	1,600	0
401.380	SOFTWARE LEASE	2,590	2,462	2,590	2,462	2,590
401.381	OFFICE EQUIPMENT LEASE	4,090	4,077	3,510	2,325	3,475
401.420	DUES, SUBSCRIPTIONS	2,380	2,152	2,860	2,712	2,500
401.460	MEETINGS & CONFERENCES	1,880	63	1,880	300	1,595
401.490	OTHER OPERATING SUPPLIES	650	2,576	685	610	1,265
401.700	WEBSITE DESIGN	750	617	750	498	750
401.740	MACHINERY & EQUIPMENT PURCHASE	64,850	52,813	4,300	3,344	0

TOTAL

231,249	182,755	129,843	196,210
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FINANCIAL ADMINISTRATION

402.311	ACCOUNTING & AUDITING	13,100	10,055	10,400	5,900	10,650
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TOTAL

10,055	10,400	5,900	10,650
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EXPENDITURES

	<u>BUDGET</u> <u>2021</u>	<u>ACTUAL</u> <u>2021</u>	<u>BUDGET</u> <u>2022</u>	<u>ACTUAL</u> <u>as of 8/31/2022</u>	<u>BUDGET</u> <u>2023</u>
TAX COLLECTION					
403.114	8,300	8,300	8,350	5,567	8,400
403.240	850	688	850	0	850
403.316	7,930	7,100	6,930	5,337	7,150
403.317	1,115	1,124	1,140	821	1,115
403.350	210	210	210	295	295
403.460	160	0	160	0	175
	<u>18,565</u>	<u>17,422</u>	<u>17,640</u>	<u>12,020</u>	<u>17,985</u>
TOTAL					
LAW					
404.314	15,000	36,186	17,500	15,149	17,500
404.460	20	0	20	0	20
	<u>15,020</u>	<u>36,186</u>	<u>17,520</u>	<u>15,149</u>	<u>17,520</u>
TOTAL					
BOROUGH BUILDINGS					
409.140	15,000	21,786	17,500	8,755	17,000
409.226	300	418	450	234	450
409.240	500	560	500	0	500
409.310	16,640	19,095	5,255	4,164	6,775
409.361	18,400	17,374	18,700	12,614	17,300
409.365	1,650	2,177	2,100	1,673	3,000
409.371	250	9	250	0	250
409.372	5,250	6,528	6,450	6,046	3,750
409.373	2,500	2,576	1,000	976	1,000
409.374	3,325	4,654	4,225	7,286	3,900
409.376	1,425	880	15,250	370	9,900
409.452	13,520	10,190	10,660	6,495	16,380
409.610	0	0	33,000	4,355	54,300
409.740	27,420	19,438	13,250	9,069	0
	<u>106,180</u>	<u>105,685</u>	<u>128,590</u>	<u>62,037</u>	<u>134,505</u>
TOTAL					

EXPENDITURES

11/7/22

	<u>BUDGET</u> <u>2021</u>	<u>ACTUAL</u> <u>2021</u>	<u>BUDGET</u> <u>2022</u>	<u>ACTUAL</u> <u>as of 8/31/2022</u>	<u>BUDGET</u> <u>2023</u>
POLICE					
410.122	116,360	116,356	119,775	84,797	129,820
410.130	(55,645)	(19,931)	0	0	0
410.133	126,140	119,806	127,460	87,483	138,295
410.134	470,355	403,932	394,050	272,473	486,340
410.135	86,360	91,154	143,220	69,396	64,325
410.140	75,530	73,681	83,390	54,886	87,475
410.156	204,073	188,584	182,073	118,982	215,620
410.159	7,005	5,895	9,229	4,571	8,855
410.160	58,474	58,474	65,628	0	63,482
410.161	57,755	59,974	58,948	42,520	60,515
410.163	6,000	5,000	5,000	0	6,000
410.164	46,684	46,684	55,228	55,228	56,970
410.210	1,800	1,235	1,800	1,491	1,800
410.231	10,500	11,038	10,500	9,966	14,000
410.238	5,000	5,363	5,000	1,272	5,000
410.240	5,000	2,883	6,000	5,899	6,000
410.260	2,000	3,281	2,800	3,445	1,500
410.321	6,970	7,089	7,890	4,550	7,220
410.326	12,015	11,890	14,140	7,187	14,355
410.327	1,000	0	1,000	0	0
410.375	10,525	18,947	15,300	6,627	12,800
410.420	4,025	3,736	4,330	3,496	5,615
410.440	1,000	358	750	0	500
410.460	11,535	10,895	14,500	7,651	13,800
410.490	20,110	7,544	16,040	4,970	15,055
410.521	250	250	250	250	250
410.522	3,000	3,500	3,500	0	3,500
410.700	1,000	0	500	181	400
410.740	49,650	46,687	18,800	53,757	2,200
TOTAL	1,344,471	1,284,305	1,367,101	901,078	1,421,692

EXPENDITURES

11/7/22

	<u>BUDGET</u> <u>2021</u>	<u>ACTUAL</u> <u>2021</u>	<u>BUDGET</u> <u>2022</u>	<u>ACTUAL</u> <u>as of 8/31/2022</u>	<u>BUDGET</u> <u>2023</u>
FIRE					
411.140 RELIEF ASSOCIATION	27,000	24,231	25,000	0	29,900
411.164 WORKERS' COMP. INSURANCE	28,805	27,558	28,735	26,866	33,640
411.521 NORTH PENN GOODWILL	500	500	500	500	500
TOTAL	<u>56,305</u>	<u>52,289</u>	<u>54,235</u>	<u>27,366</u>	<u>64,040</u>
PROTECTIVE INSPECTION					
413.310 PROFESSIONAL SERVICES	30,000	25,405	27,500	17,117	27,500
TOTAL	<u>30,000</u>	<u>25,405</u>	<u>27,500</u>	<u>17,117</u>	<u>27,500</u>
PLANNING & ZONING					
414.310 PROFESSIONAL SERVICES	2,125	0	2,125	185	2,000
414.325 POSTAGE & SUPPLIES	50	15	50	0	50
414.342 ADVERTISING & PRINTING	1,000	0	1,000	449	1,000
414.450 MEETINGS & CONFERENCES	0	0	0	0	0
414.460 OTHER SERVICES	3,000	3,000	3,000	0	3,000
TOTAL	<u>6,175</u>	<u>3,015</u>	<u>6,175</u>	<u>634</u>	<u>6,050</u>
HEALTH					
421.164 WORKERS' COMP. INSURANCE	1,230	1,337	1,345	0	1,310
421.523 AMBULANCE	2,500	2,500	2,500	2,500	2,500
TOTAL	<u>3,730</u>	<u>3,837</u>	<u>3,845</u>	<u>2,500</u>	<u>3,810</u>

11/17/22

430.140	WAGES - MAINTENANCE
430.141	WAGES - PUBLIC WORKS DIRECTOR
430.231	GASOLINE
430.238	UNIFORMS
430.240	MATERIALS & SUPPLIES
430.260	SMALL TOOLS & MINOR EQUIPMENT
430.313	ENGINEERING SERVICES
430.327	RADIO EQUIPMENT
430.374	MACHINERY & EQUIPMENT REPAIR
430.375	VEHICLE MAINTENANCE EXPENSES
430.420	DUES & SUBSCRIPTIONS
430.460	MEETINGS & CONFERENCES
430.490	OTHER (DRUG TEST)
430.740	MACHINERY & EQUIPMENT PURCHASE

102,030	92,799	82,100	60,041	85,615

431.140	WAGES
431.374	MACHINERY & EQUIPMENT REPAIRS
431.740	MACHINERY & EQUIPMENT PURCHASE

23,000	28,182	24,100	9,930	26,000
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432.140	WAGES
432.245	HIGHWAY SUPPLIES
432.374	MACHINERY & EQUIPMENT REPAIRS
432.740	MACHINERY & EQUIPMENT PURCHASE

38,500	29,087	39,100	28,724	54,500
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EXPENDITURES

11/7/22

	<u>BUDGET 2021</u>	<u>ACTUAL 2021</u>	<u>BUDGET 2022</u>	<u>ACTUAL as of 8/31/2022</u>	<u>BUDGET 2023</u>
HIGHWAY - TRAFFIC SIGNALS & STREET SIGNS					
433.140					
433.240	6,000	609	6,000	2,810	6,000
433.361	2,000	1,719	2,000	1,319	2,000
433.374	1,000	921	1,080	680	1,100
	1,000	330	1,000	667	1,000
TOTAL	<u>10,000</u>	<u>3,579</u>	<u>10,080</u>	<u>5,476</u>	<u>10,100</u>
HIGHWAY - STREET LIGHTING					
434.361	47,500	48,675	48,500	29,887	46,500
TOTAL	<u>47,500</u>	<u>48,675</u>	<u>48,500</u>	<u>29,887</u>	<u>46,500</u>
HIGHWAY - SIDEWALKS & CROSSWALKS					
435.140	5,500	2,587	5,500	3,243	5,500
435.240	3,000	1,588	7,000	403	7,000
TOTAL	<u>8,500</u>	<u>4,175</u>	<u>12,500</u>	<u>3,646</u>	<u>12,500</u>
HIGHWAY - STORM SEWERS & DRAINS					
436.140	11,500	10,096	13,100	11,087	15,000
436.240	2,000	7,468	22,000	12,214	5,000
TOTAL	<u>13,500</u>	<u>17,564</u>	<u>35,100</u>	<u>23,301</u>	<u>20,000</u>
HIGHWAY - STREET MAINTENANCE					
438.140	17,500	12,588	18,000	22,080	22,000
438.240	50,460	41,272	56,655	58,420	36,410

EXPENDITURES

11/7/22

	<u>BUDGET 2021</u>	<u>ACTUAL 2021</u>	<u>BUDGET 2022</u>	<u>ACTUAL as of 8/31/2022</u>	<u>BUDGET 2023</u>
HIGHWAY - STREET MAINTENANCE (CONT.)					
438.313 ENGINEERING	0	0	4,500	7,938	0
438.619 HANDICAP RAMPS	5,000	4,991	10,000	13,689	0
TOTAL	<u>72,960</u>	<u>58,851</u>	<u>89,155</u>	<u>102,127</u>	<u>58,410</u>
HIGHWAY - CONSTRUCTION & REBUILDING STREETS					
439.140 WAGES	3,000	0	2,000	0	2,500
439.240 MATERIALS & SUPPLIES	59,095	55,007	70,495	0	150,495
TOTAL	<u>62,095</u>	<u>55,007</u>	<u>72,495</u>	<u>0</u>	<u>152,995</u>
PARKING FACILITIES					
445.140 WAGES	2,000	2,002	2,500	1,640	3,500
445.240 MATERIALS & SUPPLIES	1,250	1,224	1,250	604	8,500
445.361 ELECTRICITY	2,140	2,028	2,240	1,191	2,050
TOTAL	<u>5,390</u>	<u>5,254</u>	<u>5,990</u>	<u>3,435</u>	<u>14,050</u>
STORM WATER MANAGEMENT & FLOOD CONTROL					
446.140 WAGES	3,500	4,095	3,600	2,633	3,500
446.240 MATERIALS & SUPPLIES	1,000	0	1,000	0	500
446.313 ENGINEERING	5,000	0	5,000	5,820	0
TOTAL	<u>9,500</u>	<u>4,095</u>	<u>9,600</u>	<u>8,453</u>	<u>4,000</u>

EXPENDITURES

11/7/22

	<u>BUDGET 2021</u>	<u>ACTUAL 2021</u>	<u>BUDGET 2022</u>	<u>ACTUAL as of 8/31/2022</u>	<u>BUDGET 2023</u>
PARKS & RECREATION					
454.140 WAGES	51,855	69,428	54,000	44,932	55,000
454.231 GASOLINE	1,500	2,061	1,750	801	1,800
454.240 MATERIALS & SUPPLIES	6,500	8,167	7,500	3,619	11,000
454.260 SMALL TOOLS & MINOR EQUIPMENT	1,100	1,336	1,895	1,010	1,895
454.361 ELECTRICITY	3,815	3,250	3,835	2,054	3,835
454.374 MACHINERY & EQUIPMENT REPAIR	2,000	1,638	4,950	6,256	3,000
454.380 EQUIPMENT RENTALS	6,720	7,440	7,800	5,625	9,600
454.740 MACHINERY & EQUIPMENT PURCHASE	4,500	5,076	25,500	0	0
TOTAL	<u>77,990</u>	<u>98,396</u>	<u>107,230</u>	<u>64,297</u>	<u>86,130</u>
CIVIL & MILITARY CELEBRATIONS					
457.140 WAGES	3,500	3,737	4,500	1,235	5,000
457.240 MATERIALS & SUPPLIES	350	10	350	86	350
457.326 DECORATIONS	3,000	773	3,500	1,002	2,000
457.361 ELECTRICITY	525	0	550	562	600
TOTAL	<u>7,375</u>	<u>4,520</u>	<u>8,900</u>	<u>2,885</u>	<u>7,950</u>
COMMUNITY DEVELOPMENT					
460.310 PROFESSIONAL SERVICES	15,000	15,000	15,000	11,250	15,000
TOTAL	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	<u>11,250</u>	<u>15,000</u>
DEBT SERVICE					
471.100 GENERAL OBLIGATION PRINCIPAL	55,120	55,120	56,905	25,315	68,595
471.200 GENERAL OBLIGATION INTEREST	41,620	41,621	39,915	20,345	39,315
TOTAL	<u>96,740</u>	<u>96,741</u>	<u>96,820</u>	<u>45,660</u>	<u>107,910</u>

EXPENDITURES

11/1/21

	BUDGET 2021	ACTUAL 2021	BUDGET 2022	ACTUAL as of 8/31/2022	BUDGET 2023
INSURANCE					
486.352 LIABILITY & PROPERTY	95,600	84,929	99,245	16,659	93,475
486.353 WORKERS' COMPENSATION INSURANCE	21,696	19,109	23,197	22,318	23,370
TOTAL	<u>117,296</u>	<u>104,038</u>	<u>122,442</u>	<u>38,977</u>	<u>116,845</u>
EMPLOYEE BENEFITS					
487.155 PA UNEMPLOYMENT COMPENSATION	0	0	0	0	0
487.156 MEDICAL & DENTAL	114,717	116,473	107,152	65,706	136,780
487.158 EMPLOYEE ASSISTANCE PROGRAM	950	957	975	957	975
487.159 LIFE & DISABILITY INSURANCE	5,650	4,677	4,376	3,432	5,925
487.160 PENSION	237,926	237,926	242,807	0	281,308
487.161 SOCIAL SECURITY - EMPLOYER SHARE	26,710	25,536	27,527	20,163	30,145
TOTAL	<u>385,953</u>	<u>385,569</u>	<u>382,837</u>	<u>90,258</u>	<u>455,133</u>
TRANSFERS					
492.100 TRANSFER TO LIBRARY FUND	0	0	0	0	45,000
492.300 TRANSFER TO CAPITAL RESERVE	0	75,000	0	0	0
TOTAL	<u>0</u>	<u>75,000</u>	<u>0</u>	<u>0</u>	<u>45,000</u>
GRAND TOTAL EXPENDITURES	<u>\$2,939,895</u>	<u>\$2,903,978</u>	<u>\$2,989,600</u>	<u>\$1,710,278</u>	<u>\$3,228,860</u>