

General Fund: Administration										
New Full GL	Budget 2021	Jan-Dec 2021	Budget 2022	Jan-Dec 2022	Over/Under	Budget 2023	Thru Nov 20, 2023	Over/Under	Budget 2024	Notes
Income										
3000 · Real Estate Taxes										
3001 · Real Estate - Current	1,650,000	1,582,623	1,700,000	1,603,120	(96,880)	1,777,000	1,603,195	(173,805)	1,670,000	
3005 · Real Estate - Prior year	8,500	31,548	8,500	27,644	19,144	30,000	1,874	(28,126)	10,000	
3010 · Real Estate - Delinquent	65,000	78,138	65,000	43,224	(21,776)	65,000	58,659	(6,341)	65,000	
3015 · Real Estate - Penalty & Int.	2,000	3,522	2,000	4,181	2,181	2,000	3,972	1,972	5,000	
3020 · R/E Delinq. P&I	30,000	30,421	30,000	20,940	(9,060)	30,000	23,946	(6,054)	25,000	
3000 · Real Estate Taxes Total	1,755,500	1,726,252	1,805,500	1,699,108	(106,392)	1,904,000	1,691,645	(212,355)	1,775,000	This was lowered by 129K, it has been overbudgeted in previous years. Administration working on strategy to increase % collected.
3050 · Act 511 Taxes										
3051 · Real Estate Transfer Tax	110,000	130,223	110,000	135,349	25,349	120,000	84,897	(35,103)	95,000	Lowered this by 35K because sales have slowed, average property prices have dropped, and we expect the trend to continue until inflation stays consistently lower.
3053 · EIT - Current	595,000	557,939	610,000	696,737	86,737	645,000	686,859	41,859	710,000	Raised this 65K due to increases in 2023
3056 · EIT - Prior	235,000	280,406	285,000	262,433	(22,567)	285,000	250,862	(34,138)	285,000	Keep the same.
3059 · EIT - Delinquent	15,000	5,821	7,500	4,030	(3,470)	7,500	3,529	(3,971)	5,000	
3062 · EIT - Penalty & Interest	1,000	183	500	1,530	1,030	500	1,246	746	1,500	
3065 · EIT - Delinq. - Penalty & Int.	2,000	200	1,500	0	(1,500)	1,500	820	(680)	1,000	
3068 · Mercantile - Current	75,000	112,694	90,000	113,666	23,666	90,000	95,192	5,192	120,000	Raised 30K this due to increases in 2023 receipts
3074 · Mercantile - Penalty & Int.	500	127	100	615	515	100	395	295	400	
3077 · Business Priviledge - Current	60,000	70,429	60,000	57,841	(2,159)	60,000	49,039	(10,962)	60,000	
3080 · Business Priviledge P&I	500	872	100	468	368	100	1,250	1,150	730	
3083 · Local Service Tax - Current	45,000	49,055	45,000	53,427	8,427	45,000	45,187	187	55,000	Raised this 10K due to increases in 2023 receipts
3086 · Local Svc Tax P&I	100	1	100	2	(98)	100	5	(95)	100	
3050 · Act 511 Taxes Total	1,139,100	1,207,949	1,209,800	1,326,101	116,301	1,254,800	1,219,280	(35,520)	1,333,730	Reflects the sum of the changes above with an increase of 65k+
3100 · Business Licenses & Permits										
3101 · Soliciting Permits	500		500	-	(500)	-			-	
3105 · Mechanical Devices	2,000		2,000	6,000	4,000	5,000	4,650	(350)	5,000	
3110 · Cable Franchise Fees	100,000	92,034	90,000	88,060	(1,940)	90,000	63,502	(26,498)	70,000	This is on a downward trend.
3115 · Business Licenses	2,000	2,010	2,000	1,890	(110)	2,000	1,650	(350)	2,000	
3100 · Business Licenses & Permits Total	104,500	94,044	94,500	95,950	1,450	97,000	69,802	(27,198)	77,000	This is a \$20K reduction, largely due to cable franchise fees being on a downward trend.
3150 · Non-Business Licenses & Permits										
3151 · Street Openings	5,000	4,183	3,500	8,154	4,654	5,000	5,166	166	5,000	x
3155 · Street Pole Permits	100	400	100	350	250	300	5,100	4,800	500	
3150 · Non-Business Licenses & Permits Total	5,100	4,583	3,600	8,504	4,904	5,300	10,266	4,966	5,500	
3200 · Interest, Rents & Royalties										
3201 · Interest on Investments	10,000	240	1,500	10,167	8,667	1,500	72,225	70,725	100,000	Met with Huntington Bank- this \$100K increase is a conservative est.
3205 · Rental Income	26,060	26,827	26,060	26,822	762	26,060	22,352	(3,708)	26,060	If Magistrate signs a new lease, this may go up.
3200 · Interest, Rents & Royalties Total	36,060	27,067	27,560	36,990	9,430	27,560	94,577	67,017	126,060	\$100K increase due to higher interest rates
3220 · State Grant Proceeds										

New Full GL		Budget 2021	Jan-Dec 2021	Budget 2022	Jan-Dec 2022	Over/Under	Budget 2023	Thru Nov 20, 2023	Over/Under	Budget 2024	Notes
	3221 · Grant - Act 101 Recycling	5,000		5,000	6,572	1,572	5,000	-	(5,000)	5,000	These are small grants we can apply for through DEP.
	3225 · Grant - Miscellaneous	56,000	676,971		303,880	303,880	-	2,880	2,880	-	
	CDBG Grant					-	-	-	-	-	
	3223 · Liquid Fuels Grant				165,539	165,539	160,000	167,847	7,847	171,000	\$11K increase based on trend Liquid Fuels Trend
	3220 · State Grant Proceeds Total	61,000	676,971	5,000	475,990	470,990	165,000	167,847	2,847	176,000	
	3240 · State Shared Revenues & Entitle										
	3241 · PURTA	3,000	2,574	3,000	3,452	452	3,000	3,269	269	3,500	This is on a upward trend
	3245 · Liquor Licenses	1,000		1,000	1,000	-	1,000	800	(200)	1,000	
	3250 · Pension State Aid	140,000	143,918	140,000	107,451	(32,549)	140,000	131,369	(8,631)	140,000	This is a once a year number. Very difficult to predict.
	3260 · Act 13 Impact Fee	1,000	637	1,000	1,116	116	1,000	1,412	412	1,500	upward trend.
	3240 · State Shared Revenues & Entitle Total	145,000	147,130	145,000	113,019	(31,981)	145,000	136,850	(8,150)	146,000	Very small \$1K increase
	3270 · County Shared Revenue & Grants										
	3271 · 1% Sale Tax (RAD)	165,000	254,944	185,000	262,213	77,213	200,000	294,509	94,509	310,000	This is a 110K increase based on previous years receipts.
	3270 · County Shared Revenue & Grants Total	165,000	254,944	185,000	262,213	77,213	200,000	294,509	94,509	310,000	Increased by 100K based on consistent trend.
	3470 · Misc. Revenues					-					
	3471 · Insurance Dividends	50,000	47,217	50,000	62,960	12,960	50,000	31,445	(18,555)	35,000	This was sig lower than last year. Cut \$15K off budget.
	3477 · Sale of Fixed Assets	7,500	10,685	7,500	-	(7,500)		15,000	15,000	40,000	Will plan to sell Dump Truck and Police Cruiser
	3480 · Compensation of Fixed Assets	2,500	4,301	2,500	21,841	19,341	2,500	2,000	(500)	2,500	2022 was a one time item.
	3483 · Refunds of Current Exp.	2,000	132	2,000	-	(2,000)	2,000		(2,000)	2,000	
	3484 · Refunds of Prior Exp.	500		500	-	(500)	500	3,243	2,743	500	
	3486 · Other Income	500	3,139	500	22,062	21,562	500	11,280	10,780	500	
	3470 · Misc. Revenues Total	63,000	65,474	63,000	106,863	43,863	55,500	62,968	7,468	80,500	\$25K increase due to selling fixed assets and lower insurance dividend.
	Transfers										
	Transfer from Sewer Fund	265,000		255,000	-	(255,000)	325,000	325,000	-	512,190	Transfer from Sewer Fund to cover public works wages (\$162K) engineer (\$50K), and debt payments (\$300K).
	Transfer from Road Fund	220,000		160,575	-	(160,575)	250,375	250,375	-	269,100	From Road Fund for public works wages (\$100K), engineer (\$30K), and debt payments (\$120K).
	Transfer from Bond Fund			242,598	-	(242,598)	274,185		(274,185)	105,800	\$106K from ARPA
	Transfers Total	485,000	-	658,173	-	(658,173)	849,560	575,375	(274,185)	887,090	
	Total Income	3,959,260	4,204,414	4,197,133	4,124,737	(72,396)	4,703,720	4,323,119	(380,601)	4,916,880	
	Expense										
	Capital Expenses										
	4080 · Capital Expense	5,000		5,000	-	(5,000)	5,000	-	(5,000)	1,000	
	4235 · Major Purchase	5,000	1,006	5,000	18,190	13,190	5,000	-	(5,000)	1,000	No major admin purchases planned
	Capital Expenses Total	10,000	1,006	10,000	18,190	8,190	10,000	-	(10,000)	2,000	Lower budget based on trends
	Community Outreach & Developmen										
	4000 · Advertising & Promotions	5,000	2,745	5,000	-	(5,000)	5,000	-	(5,000)	2,500	
	4165 · Design & Mobility Improvements	30,000		30,000	12,150	(17,850)	25,000	7,850	(17,150)	10,000	

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Community Outreach & Developmen Total	35,000	2,745	35,000	12,150	(22,850)	30,000	7,850	(22,150)	12,500	Lowered budget because these expenses are being addressed elsewhere.
Contract Services					-			-		
4135 · Janitorial				10,048	10,048	-		-	-	
4440 · Payroll Contract	7,500	9,082	7,500	7,589	89	12,000	13,591	1,591	16,000	Small increase due to anticipated upgrade to payroll software.
Contract Services Total	7,500	9,082	7,500	17,637	10,137	12,000	13,591	1,591	16,000	
Debt Services								-		
4305 · Interest - Bond	157,005	165,995	221,150	221,150	-	219,150	219,150	-	215,150	
4460 · Principal - Bond	50,000	50,000	100,000	100,000	-	200,000	200,000	-	220,000	
Debt Services Total	207,005	215,995	321,150	321,150	-	419,150	419,150	-	435,150	There is one more increase in 2025 then it levels off.
Employee Withholdings & Benefit										
4270 · FSA	1,500	513	1,500	2,105	605	1,500	2,000	500	2,500	Trending upward
4285 · Hospitalization	65,000	60,778	69,875	57,961	(11,914)	73,500	57,005	(16,495)	76,000	
4290 · HRA	1,500	1,838	2,500	2,385	(115)	2,500	2,588	88	3,000	
4365 · Life, Accident & STD	1,500	1,943	1,500	1,919	419	1,500	1,903	403	2,000	Trending upward
4515 · Travel & Parking Reimbursements	4,000		4,000	-	(4,000)	2,000	207	(1,793)	2,000	
4640 · Social Security	17,000	15,323	17,000	13,838	(3,162)	17,000	20,482	3,482	22,000	Trending upward
4690 · Unemployment Compensation	1,500	1,412	3,000	2,396	(604)	4,000	3,940	(60)	4,500	increase in %, plus more staff
4765 · Worker's Comp.	650	667	650	692	42	800	712	(88)	800	
Employee Withholdings & Benefit Total	92,650	82,473	100,025	81,296	(18,729)	102,800	88,837	(13,963)	112,800	\$10K increase based on trends and new employees
Engineering Services										
4185 · Engineering - Demolition			-	2,803	2,803		832	832	-	
4195 · Engineering - General	15,000	62,232	50,000	51,830	1,830	50,000	22,855	(27,145)	50,000	
4215 · Engineering - Retainer	1,200	1,200	1,200	1,200	-	1,200	900	(300)	1,200	
4200 Engineering GIS Mapping						-	13,741	13,741	-	
4220 · Engineering - Roads				11,569	11,569		2,542	2,542	-	
Engineering Services Total	16,200	63,432	51,200	67,403	16,203	51,200	40,038	(11,162)	51,200	
Insurance, Bond & Surety										
4060 · Bonds - Admin. Staff	1,000	951	1,000	1,564	564	1,000	951	(49)	1,000	
4065 · Bonds - Property Tax Collector	600	544	600	544	(56)	600	544	(56)	600	
4300 · Insurance - Liability/Property	90,000	87,573	90,000	93,866	3,866	95,000	105,376	10,376	108,000	upward trend.
4475 · Property Loss/Insurance Claims	10,000	6,017	10,000	25,769	15,769	25,000	310	(24,690)	15,000	
	1,000		1,000	-	(1,000)	1,000	-	(1,000)	-	
Insurance, Bond & Surety Total	102,600	95,084	102,600	121,743	19,143	122,600	107,181	(15,419)	124,600	Upward trend with insurance cost, but claims have been down. Small overall increase.
Operating Expenses										
4002 · Public Notices	5,000	5,512	7,500	3,991	(3,509)	7,500	2,290	(5,210)	5,000	Downward trend
4100 · Communications	5,000	6,669	5,000	6,963	1,963	5,000	5,311	311	5,000	
4115 · Computer Expense	500	850	1,500	191	(1,309)	1,500	1,750	250	2,000	
4170 · Drug & Alcohol Testing	200		200	-	(200)	200	-	(200)	180	
4240 · Minor Purchase	1,500	184	1,500	5,429	3,929	1,500	459	(1,041)	1,500	
4245 · Equipment Rental	11,000	9,535	11,000	10,053	(947)	11,000	9,135	(1,865)	11,000	Copier, Post-it Meter, and Shred It.
4320 · IT Expenses	7,500	6,494	7,500	4,383	(3,117)	7,500	5,265	(2,235)	9,000	Added security - Baracuda

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4395 · Meetings, Conferences, Training	2,000	30,194	35,000	5,650	(29,350)	7,500	10,325	2,825	14,000	Combined a few lines and added this to departments This is for training for elected officials and administrative staff. It includes funding for ALOM, LGA, ICMA, and PML.
	8,500	5,950	8,500	-	(8,500)	8,500		(8,500)	-	
	7,000	319	7,000	-	(7,000)	7,000		(7,000)	-	
4405 · Misc. Expenses				1,581	1,581		-	-	1,000	
4425 · Office Supplies/Postage	5,000	11,621	7,500	5,258	(2,242)	7,500	4,161	(3,339)	5,000	
4490 · Recodify Boro Ordinances	2,500	6,225	2,500	315	-2,185	2,500	4,198	1,698	2,500	2023 was one time expense with 4 years worth of ordinances being codified.
4650 · Subscriptions/Memberships	8,500	2,538	8,500	25,252	16,752	20,000	24,064	4,064	25,000	14K is for Code Enforcement Software / 2K for Savvy Citizen / 2K to PML / 1K for adobe / 700 for Zoom + PML/ALOM/CONNECT
	130	130	130	-	(130)	-		-		
	2,000	175	2,000	-	(2,000)	-		-		
	30,000	16,213	30,000	-	(30,000)	-		-		
4610 · Service Charge				3,334	3,334	250	3,185	2,935	4,000	Credit Card processing fees
				2,972	2,972	3,000	-	(3,000)	-	
4145 · COVID-19 Expenses	5,000	2,587		-	-	-	-	-	-	
Operating Expenses Total	101,330	105,197	135,330	75,371	(59,959)	90,450	70,143	(20,307)	85,180	5K budget decrease based on trends
Pensions & Foreign Fire Relief										
4175 · Employee Pension Fund MMO	102,190	102,188	94,770	88,541	(6,229)	94,770	121,801	27,031	125,000	This has increased due to one new and one potential employee on the plan. We are exploring options for a fixed contribution plan for several administration employees in 2024.
Pensions & Foreign Fire Relief Total	102,190	102,188	94,770	88,541	(6,229)	94,770	121,801	27,031	125,000	
Professional Services										
4030 · Auditing Services	500	280	500	13,301	12,801	15,000	13,939	(1,061)	15,000	
4355 · Legal Services	60,000	46,442	50,000	47,624	(2,376)	50,000	28,015	(21,985)	44,000	Combined with litigation expenses
	15,000		2,500	-	(2,500)	2,500	-	(2,500)	-	
4472 · Professional Consulting	15,000	42,682	45,000	47,596	2,596	30,000	17,735	(12,265)	30,000	
Professional Services Total	90,500	89,404	98,000	108,522	10,522	97,500	59,689	(37,811)	89,000	Slight decrease due to downward trend on legal expenses.
Refunds										
4375 · LST Refunds - Prior	500		500	-	(500)	500	-	(500)	500	
4430 · Other Refunds - Prior			1,000	-	(1,000)	1,000	-	(1,000)	1,000	
		1,016		-	-			-		
4485 · R/E Tax Refunds - Prior	2,000	2,807	2,000	3,072	1,072	2,000	5,570	3,570	2,000	
Refunds Total	2,500	3,823	3,500	3,072	(428)	3,500	5,570	2,070	3,500	
Repairs & Maintenance										
4520 · General Repair & Maintenance	10,000	24,282	10,000	15,650	5,650		-	-	250	Most of these expenses fall under a given department or municipal properties.
4530 · Repairs - Equipment & Tools	500	58	500	4,084	3,584	500	-	(500)	500	
Repairs & Maintenance Total	10,500	24,340	10,500	19,734	9,234	500	-	(500)	750	
Salary & Wages										
4545 · Salary - Full Time Staff	95,500	89,392	100,000	93,795	(6,205)	103,000	96,074	(6,926)	209,000	Engineer, Borough Secretary, and Planning Secretary
4550 · Salary - Community Development Manager	82,500	82,500	84,975	81,434	(3,541)	87,525	79,977	(7,548)	65,000	New Postion
4560 · Salary - Council	8,400	8,300	8,400	5,800	(2,600)	8,400	7,430	(970)	8,400	
4565 · Salary - Manager	93,500	15,500	93,500	-	(93,500)	95,000	81,658	(13,342)	103,000	

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4570 · Salary - Mayor	1,800	1,800	1,800	1,800	-	1,800	1,425	(375)	1,800	
4590 · Salary - Property Tax Collector	-	480	480	460	(20)	480	420	(60)	480	
4595 · Salary - Treasurer	3,000	3,000	3,000	2,875	(125)	3,000	2,625	(375)	3,000	
4740 · Wages - Intern	5,000	5,499	10,000	1,066	(8,934)	10,000	9,779	(221)	10,000	Summer intern - Typically from Local Government Academy.
Salary & Wages Total	289,700	206,471	302,155	187,230	(114,925)	309,205	279,388	(29,817)	400,680	\$100K increase for Engineer and change with Community and Economic Development position.
Tax Collection & Billing Fees										
4001 · ACSWTA Auding Fee's (Odd Year)				-	-	500	-	(500)	-	ODD YEAR Southwest Tax Authority
4325 · Jordan - Act 32 SW Tax District	15,000	15,624	15,000	16,153	1,153	15,000	17,299	2,299	17,500	Increasing trend.
4330 · Jordan - Act 511 Fees	8,000	4,782	8,000	6,723	(1,277)	5,000	4,296	(704)	5,000	downward trend 5,000 should be accurate if trend holds.
4335 · Jordan - Liens/Rev./Sher. Sales	10,000	6,236	10,000	8,010	(1,990)	10,000	9,261	(739)	10,000	
4340 · Jordan - R/E Tax Fees	7,500	7,551	7,500	7,784	284	7,500	7,870	370	8,000	
4345 · Jordan - Delinq R/E Tax Fees	8,000	7,560	8,000	12,795	4,795	8,000	10,509	2,509	11,000	Increasing trend.
4417 · RAD Tax Payment	4,000		4,000	7,055	3,055	4,000	7,224	3,224	7,500	This is a payment to the COG based on the difference from the previous year. Difficult to predict.
Tax Collection & Billing Fees Total	52,500	41,753	52,500	58,519	6,019	50,000	56,459	6,459	59,000	\$9K increase based on overall trends.
Transfers										
1900 · Clearing	100,000	94,163	102,560	-	(102,560)			-		
	22,000		22,000	-	(22,000)	22,000		(22,000)	22,000	
			201,970	-	(201,970)			-		
	34,631			-	-			-		
Transfers Total	156,631	94,163	326,530	-	(326,530)	22,000	-	(22,000)	22,000	
Total Expense	1,276,806	1,137,157	1,650,760	1,180,556		1,415,675	1,269,699	(145,976)	1,539,360	
Net Income	2,682,454	3,067,257	2,546,373	2,944,181		3,288,045			3,377,520	
										Net Costs from General Fund Classes
									(100,129)	GF: Code Enforcement
									(32,200)	Community Activities
									(205,545)	Fire Protection
									(86,520)	Libraries
									(121,500)	Municipal Properties
									(1,526,469)	Police
									(19,200)	Parks
									(1,151,758)	Public Works
									25,300	Sanitation
									(68,000)	Shade Trees
									(91,500)	Swimming Pool
									(3,377,520)	Net Costs from General Fund Classes
									(0)	Net Income from General Fund
									0	Net Income from Bond Fund-Capital Projects
									6,123,629	General Fund Budget Total
									2,951,400	Sewer Fund Budget Total
									654,000	Road Fund Budget Total
									9,729,029	Total Non-Nond Fund budget
									6,768,800	Total Bond Fund Budget

General Fund: Code Enforcement										Net Income	(100,129)
New Description	Budget 2021	Jan-Dec 2021	Budget 2022	Jan-Dec 2022	Over/Under	Budget 2023	Thru Nov 20, 2023	Over/Under	Budget 2024	Notes	
Income											
3170 - Fines & Forfeits											
3171 - Fines - Magistrate/County		0	-	125	125	-	125	125	-		
3175 - Code Ordinance Violations	3,000	2,904	3,000	2,983	-17	3,000	255	(2,745)	3,000		
3170 - Fines & Forfeits Total	3,000	2,904	3,000	3,108	-17	3,000	195	(2,805)	3,000		
3220 - State Grant Proceeds											
3225 - Grant - Miscellaneous	-	-	-	0	0	-	200	200	-		
Total 3220 - State Grant Proceeds							200	200			
3300 - Departmental Earnings											
3305 - Hearing Fees - Zoning/Planning	1,000	1,000	1,000	0	-1,000	1,000	2,000	1,000	2,000		
3312 - Comm. Fire Inspection Fees	5,000		5,000	0	-5,000	2,500	-	(2,500)	1,500		
3320 - Permits - Build/Elec/Plub/Mech	10,000	14,105	10,000	21,115	11,115	20,000	3,936	(16,064)	10,000	There was a one time expense in 2022 due to a large building project.	
3325 - Permits - Occupancy	8,000	10,445	8,000	12,845	4,845	12,000	6,120	(5,880)	8,000		
3330 - Permits - Other Code Enforce.	500	1,930	500	1,480	980	1,000	1,480	480	1,000		
3335 - Permits - Zoning Use	200	6,430	5,000	4,665	-335	5,000	2,530	(2,470)	3,500		
3340 - Rental Inspection Fee	6,000	8,455	6,000	5,530	-470	6,000	7,505	1,505	10,000	Increasing Trend	
3300 - Departmental Earnings	8,500			45,635	45,635						
3300 - Departmental Earnings Total	39,200	42,365	35,500	48,743	45,618	47,500	23,571	(23,929)	36,000		
Total Income	42,200	45,269	38,500	48,743	45,618	50,500	23,766	(26,734)	39,000		
Expense											
Building, Planning & Zoning											
4045 - Bldg. Permit - DCD	200	-	200	0	-200	200	-	(200)	-		
4050 - Bldg. Permit - Inspection Fees	15,000	11,146	5,000	12,503	7,503	10,000	-	(10,000)	3,500		
4160 - Demolition - Blight Prop.	-	347	25,000	0	-25,000	-	-	-	-		
4480 - Public Nuisance Remediation		2,675	-	3,271	3,271	-	6,874	6,874	5,000	This is where mowing and property maintenance of nuisance properties go.	
4775 - ZHB - Court Reporter/Sec'y	500	130	500	0	-500	500	1,468	968	500		
4780 - ZHB - Legal Services	1,200	360	1,200	0	-1,200	1,000	1,410	410	1,000		
4785 - ZHB - Office Expense	200	599	200	0	-200	200	225	25	200		
4790 - Zoning Inspections	10,000	8,121		2,949	2,949						
Building, Planning & Zoning Total	27,100	23,378	32,100	18,723	-13,377	11,900	9,977	(1,923)	10,200		
Capital Expenses											
4080 - Capital Expense	8,500		8,500	0	-8,500	-					
Capital Expenses Total	8,500		8,500	0	-8,500	-					
Debt Services											
4310 - Interest - Equipment-Vehicles			-	399	399	680	738	58	377	Confirmed for 2024	
4465 - Principal - Equipment-Vehicles			-	9,069	9,069	8,815	8,730	(85)	9,092	Confirmed for 2024	
Debt Services Total	-	-	-	9,468	9,468	8,815	9,468	(27)	9,469		
Employee Withholdings & Benefit											
4285 - Hospitalization	-	559	10,000	5,028	-4,972	6,800	8,389	1,589	9,000		
4365 - Life, Accident & STD	1,500	213	1,500	629	-871	500	476	(24)	500		
4640 - Social Security	2,200	3,530	5,000	6,784	1,784	5,000	6,360	1,360	6,800		
4683 - Travel Expense	500		500	0	-500	500	-	(500)	500		
4690 - Unemployment Compensation	500	367	5,000	1,775	-3,225	2,500	1,490	(1,010)	2,500		
4765 - Worker's Comp.	200	90	200	177	-23	200	131	(69)	160		
Employee Withholdings & Benefit Total	4,900	4,760	22,200	14,392	-7,808	15,500	16,846	1,346	19,460		
Engineering Services											
4195 - Engineering - General				1,095							
Engineering Services Total				1,095							
Operating Expenses											
4002 - Public Notices				67						ADD MEMBERSHIPS and SUBSCRIPTIONS to Code Enforcement	
4100 - Communications	2,200	2,741	3,000	2,448	-552	3,000	2,464	(536)	3,000		
4115 - Computer Expense							2,478	2,478	-		
4240 - Minor Purchase				1,285	1,285	7,500	600	(6,900)	2,000		
4275 - Fuel Expense	750	96	2,500	530	-1,970	1,500	416	(1,084)	1,000		
IT Expenses							1,205	1,205	-		
4360 - Licenses & Permits			-	121	121		118	118	-		
4395 - Meetings, Conferences, Training	1,000	184	1,000	526	-474	1,000	1,388	388	1,500		
4425 - Office Supplies/Postage	1,000	1,503	1,500	912	-588	3,000	759	(2,241)	1,000		
4695 - Uniforms	500	393	1,500	130	-1,370	1,500	-	(1,500)	1,500		
4610 - Service Charge				250	250						
Operating Expenses Total	7,950	11,142	12,000	6,269	-3,548	17,500	9,427	(8,073)	10,000		
Professional Services											
4355 - Legal Services				1,243	1,243				2,000	We have been using the solicitor more for local court appearances.	
Professional Services Total				1,243	1,243				2,000		
Repairs & Maintenance											
4530 - Repairs - Equipment & Tools							1	1	-		
4720 - Vehicle Maintenance	3,000	534	3,000	825	-2,175	2,500	152	(2,348)	2,500		
Repairs & Maintenance Total	3,000	534	3,000	825	-2,175	2,500	154	(2,346)	2,500		
Salary & Wages											
4545 - Salary - Full Time Staff				19,752	19,752				0		
4552 - Salary - Bldg. Inspector		17,419	56,000	35,000	-21,000	57,680	50,470	(7,210)	59,500		
4575 - Salary - Ordinance Officer		3,223		1,055	1,055				0		
4755 - Wages - Part Time	60,000	23,270	25,000	26,172	1,172	25,000	24,282	(718)	26,000		
Salary & Wages Total	60,000	43,911	81,000	81,978	978	82,680	49,810	(32,870)	85,500		
Total Expense	111,450	83,725	158,800	133,993	-24,807	138,895	95,682	(43,213)	139,129		
Net Income	(69,250)	(38,456)	(120,300)	-85,251	35,049	(88,395)	(71,916)	16,479	(100,129)		

General Fund - Community Activities										+	Net Income	(32,200)
New Full GL	Budget 2021	Jan-Dec 2021	Budget 2022	Jan-Dec 2022	Over/Under	Budget 2023	Jan-July 2023	Budget 2024	Notes			
Income												
3200 · Interest, Rents & Royalties												
3201 · Interest on Investments	-	-	-	6	6	-	-	0.00	-	This line will be removed as the Community Activities does not have their own bank account.		
3200 · Interest, Rents & Royalties Total	-	-	-	6	6	-	-	0.00	-			
3400 · Recreation Fees												
3401 · Miniature Golf Pay to Play	200	16	200	-	(200)	200	500	300.00	300			
3405 · Park Shelter Rental Fee	2,500	7,575	2,500	9,038	6,538	8,500	8,425	-75.00	10,000			
3410 · Community Room Rental Fee	-	3,100	2,000	7,535	5,535	6,500	6,725	225.00	7,000			
3460 · Fundraising	3,000	5,501	3,000	6,492	3,492	3,000	5,456	2,455.50	6,000			
3455 · Senior Dinner	-	-	-	-	-	3,000	590	-2,410.00	1,000			
3400 · Recreation Fees Total	5,700	16,192	7,700	23,065	15,365	21,200	21,696	495.50	24,300			
3470 · Misc. Revenues												
3474 · Military Banner Receipts	1,500	2,716	1,500	1,215	(285)	1,500	660	-840.00	1,500			
3470 · Misc. Revenues Total	26,500	2,716	26,500	1,215	(25,285)	1,500	760	-740.00	1,500			
Total Income	32,200	18,907	34,200	24,286	(9,914)	22,700	22,456	-244.50	25,800			
Expense												
Community Outreach & Developmen												
4420 · Newsletter Expense	14,000	6,130	14,000	6,536	(7,464)	12,500	10,128	-2,372.12	12,500			
Community Outreach & Developmen Total	14,000	6,130	14,000	6,536	(7,464)	12,500	10,128	-2,372.12	12,500			
Operating Expenses												
4240 · Minor Purchase	-	-	-	1,196	1,196	2,500	-	-2,500.00	2,500	Shelving Units		
4405 · Misc. Expenses	7,500	6,066	7,500	3,954	(3,546)	-	1,162	1,162.00	5,000	For evergreen signage		
	-	222	-	-	-	-	-	0.00	-			
	500	454	500	-	(500)	750	-	-750.00	-			
4655 · Custodial Supplies	250	-	250	-	(250)	-	-	0.00	-			
4660 · Operating Supplies	500	-	500	-	(500)	500	69	-430.51	500			
Operating Expenses Total	8,750	6,742	8,750	5,150	(3,600)	3,750	1,231	-2,518.51	8,000			
Professional Services												
4030 · Auditing Services	-	-	-	2,500	2,500	-	-	0.00	-			
Professional Services Total	-	-	-	2,500	2,500	-	-	0.00	-			
Recreation & Culture												
4075 · Boro Tributes	250	314	250	176	(74)	250	964	713.85	250	Flowers and Condolences, Etc.		
4090 · Celebrates Fireworks	7,500	8,000	7,500	7,500	-	15,000	15,000	0.00	15,000	25 minute show		
4092 · Community Day	32,000	-	32,000	-	(32,000)	32,000	4,946	-27,054.21	-			
4150 · Crafton Performing Arts	250	61	250	-	(250)	250	64	-186.00	250			
4400 · Military Banners	750	2,938	1,500	1,188	(312)	1,500	1,779	279.00	1,500			
4600 · Seasonal Decorations	500	-	500	-	(500)	500	450	-50.00	500			
4605 · Senior Dinner	3,000	-	3,000	-	(3,000)	3,000	2,255	-745.00	3,000			
Car Cruise & Vendor Fair - \$1,500	-	-	-	-	-	1,500	234	-1,266.00	-			
July 4th Event (exclusive of fireworks) - \$2,500	-	-	-	-	-	2,500	2,815	315.00	3,000			
Fall Festival - \$ 5,000	-	-	-	-	-	5,000	8,340	3,340.00	6,500			
Halloween event - \$3,000	-	-	-	-	-	3,000	-	-3,000.00	3,000			
Celebration of Lights - \$3,000	-	-	-	-	-	3,000	477	-2,523.31	3,000			
Recreation & Culture Total	44,250	11,313	45,000	8,864	(36,136)	67,500	37,323	-30,176.67	36,000			
Refunds												
4110 · Facility Rental Deposits	1,000	600	1,000	5,100	4,100	1,000	5,100	4,100.00	1,000	This line is directly offset by income.		
	500	1,725	500	-	(500)	500	-	-500.00	-			
Refunds Total	1,500	2,325	1,500	5,100	3,600	1,500	5,100	3,600.00	1,000			
Repairs & Maintenance												
4520 · General Repair & Maintenance	300	-	300	558	258	300	1,003	703.00	500	There was a one time expense in 2023		
Repairs & Maintenance Total	300	-	300	558	258	300	1,003	703.00	500			
Total Expense	68,800	26,510	69,550	28,709	(40,841)	85,550	54,786	-30,764.30	58,000			
Net Income	(36,600)	(7,603)	(35,350)	(4,423)	30,927	(62,850)	(32,330)	30,520	(32,200)			

General Fund - Fire Protection										Net Income	\$ (205,544.84)
New Full GL	Budget 2021	Jan-Dec 2021	Budget 2022	Jan-Dec 2022	Over/Under Budget	Budget 2023	Jan-Nov 20 2023	Over/Under	2024 Budget	Notes	
Income											
3240 · State Shared Revenues & Entitle											
3255 · Foreign Fire Fund	27,000	25,100	27,000	31,357	4,357	27,000	31,437	4,437	32,000		
3240 · State Shared Revenues & Entitle Total	27,000	25,100	27,000	31,357	4,357	27,000	31,437	4,437	32,000		
3290 · Intergov. Contract Services											
3295 · Fire Protection Services	8,500	8,500	8,500	13,500	\$ 5,000.08	14,200	12,083	\$ (2,116.60)	\$ 14,200.00		
3290 · Intergov. Contract Services Total	8,500	8,500	8,500	13,500	\$ 5,000.08	14,200	12,083	\$ (2,116.60)	\$ 14,200.00		
Total Income	8,500	8,500	8,500	13,500	\$ 5,000.08	14,200	43,520	(2,117)	46,200		
Expense											
Capital Expenses											
4235 · Major Purchase	\$ 27,500.00	\$ 32,874.35	\$ 27,500.00	\$ 41,269.00	\$ (13,769.00)	\$ 30,000.00	12,014	\$ (17,986.02)	\$ 30,000.00		
Capital Expenses Total	27,500	32,874	27,500	41,269	\$ (13,769.00)	30,000	12,014	\$ (17,986.02)	\$ 30,000.00		
Community Outreach & Developmen											
4020 · Annual Contributions	40,000	40,000	40,000	40,000	\$ -	40,000	36,666	\$ (3,334.00)	\$ 40,000.00		
Community Outreach & Developmen Total	40,000	40,000	40,000	40,000	\$ -	40,000	36,666	\$ (3,334.00)	\$ 40,000.00		
Debt Services											
4310 · Interest - Equipment-Vehicles	-	-	7,470	13,927	\$ (6,457.46)	11,235	11,236	\$ 1.00	\$ 8,453.23	confirmed for 2024	
4465 · Principal - Equipment-Vehicles	-	-	89,960	88,662	\$ 1,298.47	91,355	91,354	\$ (1.27)	\$ 51,691.61	confirmed for 2024 - One lease ended in 2023	
Debt Services Total	-	-	97,430	102,589	\$ (5,158.99)	102,590	102,590	\$ (0.27)	\$ 60,144.84		
Employee Withholdings & Benefit											
4765 · Worker's Comp.	17,100	14,760	17,100	14,567	\$ 2,533.00	13,500	13,280	\$ (220.00)	\$ 14,000.00	Confirmed from PA L&I	
Employee Withholdings & Benefit Total	17,100	14,760	17,100	14,567	\$ 2,533.00	13,500	13,280	\$ (220.00)	\$ 14,000.00		
Operating Expenses											
4100 · Communications	9,500	6,338	9,500	1,049	\$ 8,450.60	9,500	307	\$ (9,193.00)	\$ 1,500.00	This was moved to Sub/Memberships	
4240 · Minor Purchase	6,500	11,150	18,500	7,770	\$ 10,729.57	18,500	5,862	\$ (12,638.00)	\$ 7,000.00		
4275 · Fuel Expense	6,000	4,268	6,000	6,160	\$ (160.31)	7,500	5,169	\$ (2,331.00)	\$ 6,500.00		
4395 · Meetings, Conferences, Training	-	-	-	500	\$ (500.00)	-	-	\$ -	\$ -		
4405 · Misc. Expenses	-	-	-	15	\$ (14.54)	-	26	\$ 25.62	\$ -		
4445 · Physicals	1,500	500	1,500	-	\$ 1,500.00	1,500	-	\$ (1,500.00)	\$ 1,000.00		
4650 · Subscriptions/Memberships	-	-	-	7,295	\$ (7,294.60)	5,700	7,397	\$ 1,696.50	\$ 6,000.00	Reporting Software ESO - ESO has been canceled but Locality Media is still used. Should be raised to \$6,000	
4655 · Custodial Supplies	-	-	-	38	\$ (37.54)	-	-	\$ -	\$ -		
4660 · Operating Supplies	3,000	1,986	3,000	771	\$ 2,228.61	3,000	1,255	\$ (1,745.00)	\$ 3,000.00		
Operating Expenses Total	26,500	24,242	38,500	23,598	\$ 14,901.79	45,700	20,015	\$ (25,684.88)	\$ 25,000.00		
Pensions & Foreign Fire Relief											
4265 · Foreign Fire Relief	27,000	25,100	27,000	31,357	\$ (4,357.00)	27,000	31,438	\$ 4,438.00	\$ 32,000.00	actuals in September	
Pensions & Foreign Fire Relief Total	27,000	25,100	27,000	31,357	\$ (4,357.00)	27,000	31,438	\$ 4,438.00	\$ 32,000.00		
Refunds											
4615 · Service Tax Credit - EIT Refund	1,000	600	1,000	943	\$ 57.00	1,000	1,050	\$ 50.00	\$ 1,100.00		
4620 · Service Tax Credit - R/E Refund	1,000	764	-	1,066	\$ (1,065.68)	1,500	797	\$ (703.36)	\$ 1,500.00		
Refunds Total	2,000	1,364	1,000	2,009	\$ (1,008.68)	2,500	1,847	\$ (653.36)	\$ 2,600.00		
Repairs & Maintenance											
4230 · Equip. Inspection & Testing	10,000	10,563	10,000	10,171	\$ (171.23)	10,000	7,087	\$ (2,913.00)	\$ 10,000.00		
4520 · General Repair & Maintenance	-	-	-	89	\$ (89.00)	-	608	\$ 608.20	\$ 1,000.00		
4530 · Repairs - Equipment & Tools	2,500	3,220	2,500	4,772	\$ (2,271.77)	2,500	2,559	\$ 59.00	\$ 2,500.00		
4720 · Vehicle Maintenance	7,000	6,991	7,000	10,793	\$ (3,792.90)	10,500	19,969	\$ 9,469.02	\$ 10,500.00	There was a one time repair done in 2023.	
Repairs & Maintenance Total	19,500	20,774	19,500	25,825	\$ (6,324.90)	23,000	30,223	\$ 7,223.22	\$ 24,000.00		
Salary & Wages											
4562 · Salary - Fire Marshal	5,000	-	-	-	\$ -	-	-	\$ -	\$ -		
Salary & Wages Total	5,000	-	-	-	\$ -	-	-	\$ -	\$ -		
Utilities & Public Services											
4295 · Hydrant Rental	23,300	23,300	23,300	23,603	\$ (303.04)	23,300	22,428	\$ (872.00)	\$ 24,000.00		
Utilities & Public Services Total	23,300	23,300	23,300	23,603	\$ (303.04)	23,300	22,428	\$ (872.00)	\$ 24,000.00		
Total Expense	187,900	182,415	193,900	304,817	\$ (110,916.82)	307,590	270,501	\$ (37,089.31)	\$ 251,744.84		
Net Income	(179,400)	(173,915)	(185,400)	(291,317)	\$ 105,916.74	(293,390)	(226,980)	\$ 66,409.71	\$ (205,544.84)		

General Fund: Libraries								Net Income	(86,520)
New Full GL	Budget 2021	Jan-Dec 2021	Budget 2022	Jan-Dec 2022	Budget 2023	Jan-Nov 20, 20	Budget 2024	Notes	
Expense									
Community Outreach & Developmen									
4020 · Annual Contributions	82,000	82,000	82,000	82,000	84,000	70,000	86,520	We increased the Borough donation by 3%	
Community Outreach & Developmen Total	82,000	82,000	82,000	82,000	84,000	70,000	86,520		
Repairs & Maintenance									
4520 · General Repair & Maintenance				1,789					
4530 · Repairs - Equipment & Tools				64					
4535 · Repairs - Buildings/Properties									
Repairs & Maintenance Total	-	-	-	1,853	-			Budgeted under Municipal Properties for 2023	
Total Expense	82,000	82,000	82,000	83,853	84,000	49,000	86,520		
Net Income	(82,000)	(82,000)	(82,000)	(83,853)	(84,000)	(49,000)	(86,520)		

General Fund: Police										Net Income	(1,526,469)
New Full GL	Budget 2021	Jan-Dec 2021	Budget 2022	Jan-Dec 2022	Over/Under 22	Budget 2023	Jan-Nov 20 2023	Over/Under	2024 Budget	Notes	
Income											
3150 · Non-Business Licenses & Permits											
3160 · Truck Parking Permits	200	270	200	350	150	200	380	180	200		
3150 · Non-Business Licenses & Permits Total	200	270	200	350	150	200	380	180	200		
3170 · Fines & Forfeits					-						
3171 · Fines - Magistrate/County	30,000	18,873	30,000	13,532	(16,468)	30,000	22,014	(7,986)	30,000		
3180 · M/Veh. Violations/State Police	2,000	2,981	2,000	2,846	846	2,000	1,422	(578)	2,000		
3170 · Fines & Forfeits Total	32,000	21,854	32,000	16,377	(15,623)	32,000	23,436	(8,564)	32,000		
3290 · Intergov. Contract Services					-						
3291 · Police Services - Thornburg	101,261	101,261	101,261	101,261	-	101,261	84,384	(16,877)	104,299	This 3% increase is based on a contract that expires at 2024 year end.	
3290 · Intergov. Contract Services Total	101,261	101,261	101,261	101,261	-	101,261	84,384	(16,877)	104,299		
3300 · Departmental Earnings					-						
3310 · Sale of Accident Reports	1,500	1,990	1,500	1,240	(260)	1,500	1,710	210	1,500		
3315 · Crossing Guard Reimb.	45,000	29,896	45,000	49,431	4,431	45,000	29,346	(15,654)	45,000		
3337 · Police Application Fees	500		500	-	(500)	500	-	(500)	500		
3345 · Reimburse - P/D OT Detail	5,000	10,992	5,000	7,086	2,086	5,000	18,843	13,843	5,000		
3350 · Reimburse - Drug Task Force OT	3,000	819	3,000	606	(2,394)	3,000	-	(3,000)	1,500		
3300 · Departmental Earnings Total	55,000	43,696	55,000	58,363	3,363	55,000	49,899	(5,101)	53,500		
3500 · Fiduciary Funds					-						
3501 · Police Pension Contribution	45,000	45,924	45,000	39,990	(5,010)	45,000	37,692	(7,308)	45,000		
3500 · Fiduciary Funds Total	45,000	45,924	45,000	39,990	(5,010)	45,000	37,692	(7,308)	45,000		
Total Income	233,461	213,006	233,461	216,341	(17,120)	233,461	195,791	(37,670)	234,999		
Expense											
Capital Expenses					-						
4080 · Capital Expense	40,000	43,623	50,000	-	(50,000)	54,000	76,196	22,196	54,000	in 2023 there was 22900 for License Plate Reader that was offset by a grant.	
4235 Major Purchase				11,930	11,930	-		-	-	0	
Capital Expenses Total	40,000	43,623	50,000	11,930	(38,070)	54,000	76,196	22,196	54,000		
Contract Services					-						
4015 · Animal Control	4,000	3,600	4,000	3,300	(700)	4,000	3,000	(1,000)	4,000		
Contract Services Total	4,000	3,600	4,000	3,300	(700)	4,000	3,000	(1,000)	4,000		
Employee Withholdings & Benefit					-						
4270 · FSA	5,000	3,628	5,000	4,083	(917)	4,083	2,875	(1,208)	4,500		
4285 · Hospitalization	135,000	115,684	145,125	117,789	(27,336)	152,381	110,197	(42,184)	150,000	5% Estimated Increase	
4290 · HRA	5,000	4,099	7,500	5,305	(2,195)	7,500	1,606	(5,894)	7,500		
4365 · Life, Accident & STD	4,500	4,702	4,500	4,334	(166)	4,500	3,612	(888)	4,500		
4450 · Police Pension Contrib.	47,050	45,924	41,736	39,990	(1,746)	45,000	37,692	(7,308)	45,000		
4505 · Court Appearances	3,500	1,459	3,500	2,475	(1,025)	3,500	1,350	(2,150)	3,500		
4515 · Travel & Parking Reimbursements				40	40		48	48	-		

4640 · Social Security	80,000	79,336	80,000	80,232	232	80,000	73,425	(6,575)	81,000	Raised to 81K
4690 · Unemployment Compensation	6,000	4,396	10,000	12,711	2,711	15,000	13,511	(1,489)	17,000	
4765 · Worker's Comp.	46,000	40,462	50,000	39,219	(10,781)	38,500	36,371	(2,129)	44,000	Raised to 44K
4770 · Worker's Comp. - School Guards	6,000	5,733	7,500	7,887	387	12,500	9,389	(3,111)	8,000	
Employee Withholdings & Benefit Total	338,050	305,423	354,861	314,065	(40,796)	362,964	290,076	(72,888)	365,000	
Insurance, Bond & Surety					-					
4475 · Property Loss/Insurance Claims				2,165	2,165		-	-		
Insurance, Bond & Surety Total	-	-	-	2,165	2,165	-	-	-	-	
Operating Expenses					-					
4010 · Ammunition	1,500	1,099	1,500	1,371	(129)	1,500	1,595	95	1,500	
4020 · Annual Contributions				-	-			-		
4095 · Civil Service Commission	3,000	105	3,000	122	(2,878)	3,000	26	(2,974)	3,000	
4100 · Communications	10,500	13,104	10,500	15,118	4,618	15,000	9,392	(5,608)	16,000	
4115 · Computer Expense	6,000	5,893	6,000	95	(5,905)	6,000	3,261	(2,739)	17,000	13K New laptops
4135 · Janitorial			-	-	-		-	-		
4240 · Minor Purchase	5,000	1,343	17,000	5,351	(11,649)	5,000	1,317	(3,683)	15,500	15K New BP Vests
4245 · Equipment Rental			-	-	-		1,148	1,148		
4275 · Fuel Expense	11,000	15,785	15,000	22,819	7,819	30,000	11,004	(18,996)	24,000	
4320 · IT Expenses	7,000	10,898	10,000	7,765	(2,235)	10,000	8,526	(1,474)	12,000	
4395 · Meetings, Conferences, Training	7,000	6,721	7,000	4,169	(2,831)	7,000	2,003	(4,997)	7,000	
4425 · Office Supplies/Postage	2,800	2,441	2,800	1,562	(1,238)	2,800	2,086	(714)	2,800	
4445 · Physicals	1,000		1,000	-	(1,000)	1,000	-	(1,000)	1,000	No police testing this year, so no actuals
4650 · Subscriptions/Memberships	1,000	1,025	1,100	1,710	610	1,100	1,770	670	1,800	Raise to 1800
4695 · Uniforms	12,250	8,882	10,000	6,615	(3,385)	10,000	6,983	(3,017)	9,500	
4700 · Uniforms - Crossing Guards	500	487	500	144	(356)	500	214	(286)	500	
4730 · Video Recording Devices	8,000		8,000	-	(8,000)	8,000	5,374	(2,626)	8,000	New car video recording device each year.
Contracted Services									20,000	For Police Chief Search
Operating Expenses Total	78,650	68,591	95,500	66,839	(28,661)	100,900	54,699	(46,201)	139,600	
Pensions & Foreign Fire Relief					-					
4455 · Police Pension Fund MMO	87,500	87,474	81,138	18,910	(62,228)	81,138	9,568	(71,570)	20,000	Should be significantly lower next year.
Pensions & Foreign Fire Relief Total	87,500	87,474	81,138	18,910	(62,228)	81,138	9,568	(71,570)	20,000	
Repairs & Maintenance					-					
4520 Gen Repair and Maint					-		119	119	-	
4530 · Repairs - Equipment & Tools	2,800	1,614	2,800	5,202	2,402	2,800	547	(2,253)	2,800	
4720 · Vehicle Maintenance	6,500	6,393	6,500	9,218	2,718	8,000	8,001	1	8,000	
4535 · Repairs - Buildings/Properties				-	-			-		
Repairs & Maintenance Total	9,300	8,006	9,300	14,421	5,121	10,800	8,548	(2,252)	10,800	
Salary & Wages										
4140 · Wages - Overtime (Court)	50,000	28,072	50,000	46,258	(3,742)	50,000	48,907	(1,093)	40,000	
4147 · Wages - Overtime (Training)				1,400	1,400		4,044	4,044	-	
4155 · Wages - Overtime (DANET)	4,000	-	4,000	-	(4,000)	4,000	1,011	(2,989)	2,000	Lowered this based on the trend.

4370 · Salary - Longevity	5,500	5,500	6,250	4,500	(1,750)	6,250	6,500	250	6,750	
4510 · Reimbursed - Regular	25,000	37,166	25,000	-	(25,000)	-	-	-	-	moved to #4750
4545 · Salary - Full Time Staff	750,000	735,776	770,000	723,395	(46,605)	794,120	656,063	(138,057)	819,000	
4555 · Salary - Chief	103,245	108,847	106,345	107,684	1,339	109,532	95,840	(13,692)	142,818	\$112,818 for Chief Salary \$30,000 added for new chief overlap.
4585 · Salary - Police Secretary	38,000	34,484	39,140	33,723	(5,417)	40,315	31,054	(9,261)	41,500	
4735 · Wages - Crossing Guards	91,775	67,258	94,500	81,591	(12,909)	97,360	68,110	(29,250)	90,000	
4745 · Wages - Jail Guards	1,000	285	1,000	220	(780)	1,000	125	(875)	1,000	
4750 · Wages - Overtime				38,558	38,558	25,000	38,960	13,960	25,000	In 2023 this was offset by 18.8K in reimbursable overtime from contractors.
4751 Wages Reimbursed Overtime	-	-	-	-	-	5,000	-	(5,000)	-	Adding this line will allow us to track overtime that will be reimbursed.
Salary & Wages Total	1,068,520	1,017,387	1,096,235	1,037,329	(58,906)	1,132,577	950,614	(181,963)	1,168,068	
Total Expense	1,626,020	1,534,105	1,691,034	1,468,959	(222,075)	1,746,379	1,392,701	(353,678)	1,761,468	
Net Income	(1,392,559)	(1,321,099)	(1,457,573)	(1,252,617)		(1,512,918)			(1,526,469)	

General Fund: Parks											Net Income	(19,200)
New Full GL	Budget 2021	Jan-Dec 2021	Budget 2022	Jan-Dec 2022	Over/Under	Budget 2023	Jan-Nov 20, 20	Over/under	2024 Budget	In v1	Notes	
Expense												
Capital Expenses												
4080 · Capital Expense	5,000	236,631	5,000	-	(5,000)	20,000	15,890	(4,110)	5,000	x	2024 Water filling station 2023 there was a zero turn machine purchased	
4125 · Construction - General					-	-	23,076	23,076	-		in 2023 the expense was for the digital sign in the Park paid for with a grant from the Crafton Ingram Rotary. Thank You!	
4235 · Major Purchase					-	-	2,238	2,238	-		Sound system at the stage	
Capital Expenses Total	5,000	236,631	5,000	-	(5,000)	20,000	41,204	21,204	5,000			
Engineering Services												
4195 · Engineering - General				476	476		-	-	-	x		
Engineering Services Total	-	-	-	476	476	-	-	-	-			
Operating Expenses												
4240 · Minor Purchase	2,000		2,000	2,486	486	2,000	-	(2,000)	1,000	x		
4245 · Equipment Rental				430	430		1,484	1,484	-	x		
4655 · Custodial Supplies	2,000	379	2,000	156	(1,844)	-	200	200	200	x		
Operating Expenses Total	4,000	379	4,000	3,072	(928)	2,000	1,684	(316)	1,200			
Repairs & Maintenance												
4520 · General Repair & Maintenance	10,000	11,960	10,000	4,133	(5,867)	12,000	4,633	(7,367)	5,000	x		
4530 · Repairs - Equipment & Tools				1,418	1,418	2,000	1,391	(609)	1,000	x		
4535 · Repairs - Buildings/Properties					-		-	-	-			
Repairs & Maintenance Total	10,000	11,960	10,000	5,552	(4,448)	14,000	6,024	(7,976)	6,000			
Utilities & Public Services												
4705 · Utilities	7,000	3,101	7,000	4,201	(2,799)	7,000	3,657	(3,343)	7,000	x		
Utilities & Public Services Total	7,000	3,101	7,000	4,201	(2,799)	7,000	3,657	(3,343)	7,000			
Total Expense	26,000	252,070	26,000	13,301	(12,699)	43,000	52,569	9,569	19,200	x		
Net Income	(26,000)	(252,070)	(26,000)	(13,301)	12,699	(43,000)	(52,569)	(9,569)	(19,200)			

General Fund: Sanitation											Net Income	25,300
New Full GL	Budget 2021	Jan-Dec 2021	Budget 2022	Jan - Dec 2022	Over/Under	Budget 2023	Jan-Nov 20, 20	Over/Under	Budget 2024	In v1	Notes	
Income												
3370 · Sanitation Fees												
3371 · Garbage Collection - Current	563,000	500,551	585,000	544,198	(40,802)	620,000	545,786	(74,214)	620,000	x	\$285 fee (\$20 increase from 2023). We are keeping the same budget to match the trend and the administration is working on strategies to increase collection %	
3375 · Jordan - Refuse Bill Fee	8,500	8,440	8,500	8,665	165	8,500	8,444	(56)	8,500	x		
3380 · Garbage Collection - Delinq.	65,000	59,194	65,000	63,636	(1,364)	65,000	63,187	(1,813)	70,000	x		This is trending upward
3385 · Garbage Collection - P&I	3,000	3,312	3,000	3,011	11	3,000	5,425	2,425	3,000	x		
3390 · Garbage Collect. - Delinq. P&I	18,000	12,582	18,000	11,646	(6,354)	18,000	20,091	2,091	22,000	x		
3370 · Sanitation Fees Total	657,500	584,079	679,500	631,156	(48,344)	714,500	642,933	(71,567)	723,500			
Total Income	657,500	584,079	679,500	631,156	(48,344)	714,500	642,933	(71,567)	723,500			
Expense												
Contract Services												
4280 · Garbage Contract	506,500	506,473	530,000	529,067	(933)	555,425	509,141	(46,285)	586,000	x	5% increase or \$12/unit	
4495 · Recycling Contract	80,900	80,960	85,000	84,726	(274)	89,120	81,693	(7,427)	94,200	x		
Contract Services Total	587,400	587,434	615,000	613,793	(1,207)	644,545	590,833	(53,712)	680,200			
Refunds												
4500 · Refunds - Misc.	500	-	500	-	(500)	500	-	(500)	-			
Refunds Total	500	-	500	-	(500)	500	-	(500)	-			
Tax Collection & Billing Fees												
4350 · Jordan - TCF Fees	18,000	14,055	18,000	16,041	(1,959)	18,000	16,609	(1,391)	18,000	x		
Tax Collection & Billing Fees Total	18,000	14,055	18,000	16,041	(1,959)	18,000	16,609	(1,391)	18,000			
Total Expense	587,900	587,434	615,500	613,793	(1,707)	645,045	590,833	(54,212)	698,200	x		
Net Income	69,600	(3,354)	64,000	17,364		69,455			25,300			

General Fund: Public Works										Net Income	(1,151,758)
New Full GL	Budget 2021	Jan-Dec 2021	Budget 2022	Jan-Dec 2022	Over/Under	Budget 2023	Jan-Nov 20, 20	Over/Under	2024 Budget	Notes	
Income											
3300 · Departmental Earnings											
3355 · PennDot Snow Removal	7,500	8,541	7,500	-	(7,500)	8,500	8,859	359	9,000	This is trending downward	
3300 · Departmental Earnings Total	7,500	8,541	7,500	-	(7,500)	8,500	8,859	359	9,000		
3400 · Recreation Fees											
3445 · Sale of Wood Chips/Compost	-	90	-	150	150	250	55	(195)	250		
3400 · Recreation Fees Total	-	90	-	150	150	250	55	(195)	250		
Total Income	7,500	8,631	7,500	150	(7,350)	8,750	8,914	164	9,250		
Expense											
Capital Expenses											
4080 · Capital Expense	27,000	6,029	44,055	81,762	37,707	32,500	-	(32,500)	62,000	- \$100K Dump Truck 109 (to be spread out over 3 years) - this is budgeted - \$65K Skid Steer - This price includes trade in and is spread over 3 years	
				-	-	75,000	-	(75,000)	-	75K for Wood Chipper - removed - it was purchased in 2023.	
Capital Expenses Total	27,000	6,029	44,055	81,762	37,707	107,500	-	(107,500)	62,000		
Debt Services											
4310 · Interest - Equipment-Vehicles	2,145	2,144	1,200	2,670	1,470	210	763	553	6,187	Numbers confirmed for new dump truck #111	
		927		-	-	470		(470)	-		
	900	900	430	-	(430)	250		(250)	-		
4465 · Principal - Equipment-Vehicles	13,350	13,337	14,240	63,228	48,988	4,745	47,148	42,403	35,566	Numbers confirmed for new dump truck #111	
	23,350	23,334	22,450		(22,450)	16,985		(16,985)	-		
		23,129			-	23,585		(23,585)	-		
Debt Services Total	39,745	63,770	38,320	65,898	27,578	46,245	47,911	1,666	41,753		
Employee Withholdings & Benefit											
4270 · FSA	3,000	945	3,000	500	(2,500)	1,500	590	(910)	1,500		
4285 · Hospitalization	100,000	79,005	107,500	90,439	(17,061)	112,875	91,784	(21,091)	120,000		
4290 · HRA	5,000	3,005	5,000	4,304	(696)	5,000	4,417	(583)	5,000		
4365 · Life, Accident & STD	2,500	3,078	3,000	2,873	(127)	3,000	2,394	(606)	3,000		
4640 · Social Security	35,000	36,762	40,000	36,669	(3,331)	40,000	35,468	(4,532)	45,000		
4690 · Unemployment Compensation	3,000	4,034	6,000	8,713	2,713	10,500	8,732	(1,768)	10,500		
4765 · Worker's Comp.	27,000	25,081	30,000	35,447	5,447	55,100	42,902	(12,198)	40,000		
Employee Withholdings & Benefit Total	175,500	151,909	194,500	178,945	(15,555)	227,975	186,287	(41,688)	225,000		
Engineering Services											
4200 · Engineering - GIS Mapping				258	258	-	1,764	1,764	2,000		
Engineering Services Total	-	-	-	258	258	-	1,764	1,764	2,000		
Operating Expenses											
4100 · Communications	4,000	2,973	8,000	3,313	(4,687)	5,000	2,361	(2,639)	5,000		
4115 · Computer Expense	2,500	288	2,500	1,445	(1,055)	2,500	901	(1,599)	2,500		
4135 · Janitorial				288	288			-			
4170 · Drug & Alcohol Testing	500	424	500	178	(322)	500	324	(176)	250		
4240 · Minor Purchase				4,289	4,289	2,500	5,810	3,310	2,800		
4245 · Equipment Rental	2,500	3,195	3,000	3,008	8	3,000	6,151	3,151	4,000		
4275 · Fuel Expense	12,000	18,084	20,000	23,223	3,223	25,000	13,222	(11,778)	20,000	This has been trending lower	

4360 · Licenses & Permits	2,000	1,306	2,000	5,696	3,696	2,000	308	(1,692)	1,000	
4395 Meetings, Conferences, Training			-	275	275		1,979	1,979	2,000	
4405 · Misc. Expenses			-	3,136	3,136	5,000	2,546	(2,454)	3,000	
4425 · Office Supplies/Postage			-	-	-		-	-	-	
4635 · Small Tools	5,000	5,589	7,500	3,624	(3,876)	7,500	2,957	(4,543)	4,000	
4655 · Custodial Supplies	3,000	4,151	3,000	3,880	880	-	1,818	1,818	-	
4660 · Operating Supplies			-	-	-		-	-	-	
4695 · Uniforms	7,500	7,936	7,500	7,475	(25)	10,500	7,578	(2,922)	8,500	
Operating Expenses Total	39,000	43,944	54,000	59,832	5,832	63,500	45,955	(17,545)	53,050	
Repairs & Maintenance					-					
4520 · General Repair & Maintenance	25,000	16,680	25,000	17,874	(7,126)	25,000	8,313	(16,687)	15,000	These are being budgeted on municipal properties and elsewhere.
4530 · Repairs - Equipment & Tools				1,242	1,242		5,819	5,819	-	
4720 · Vehicle Maintenance	10,000	13,658	7,500	12,936	5,436	7,500	18,281	10,781	15,000	Expenses in 2023 were higher because several Dump Trucks now have new tires (\$6K) plus (\$3K) for Transmission on Trk 111
4535 · Repairs - Buildings/Properties					-		-	-	-	
Repairs & Maintenance Total	35,000	30,338	32,500	32,052	(448)	32,500	32,413	(87)	30,000	
Salary & Wages					-					
4545 · Salary - Full Time Staff	330,000	328,038	345,000	322,069	(22,931)	355,350	329,037	(26,313)	380,765	
4580 · Salary - P/W Foreman	66,100	77,144	68,745	67,299	(1,446)	72,930	64,254	(8,676)	75,940	
4750 · Wages - Overtime	5,000	14,591	10,000	22,353	12,353	20,000	29,285	9,285	20,000	
4751 · Wages - Overtime (Snow)	10,000	12,128	15,000	17,940	2,940	20,000	1,750	(18,250)	20,000	
4755 · Wages - Part Time	10,000	20,679	25,000	9,216	(15,784)	25,000	25,416	416	25,000	
4760 · Wages - Seasonal Staff	30,000	30,683	30,000	44,321	14,321	45,000	16,823	(28,177)	30,000	It was very difficult to get seasonal people to work with the PW crew. Ended summer with 17K. We suggest keeping a similar budget, but increasing the hourly pay to \$16 or \$17
Salary & Wages Total	451,100	483,264	493,745	483,198	(10,547)	538,280	466,565	(71,715)	551,705	
Streets & Roads					-					
4025 · Anti-Skid Materials	45,000	51,527	55,000	77,230	22,230	62,500	-	(62,500)	45,000	
4380 · Material - Curbing Supplies	5,000		5,000	78	(4,922)	5,000	26	(4,974)	4,000	
4385 · Material - Roads Supplies	10,000	3,680	10,000	3,484	(6,516)	10,000	4,367	(5,633)	9,000	\$4K increase - there are a several sidewalks that need to be addressed in 2024
4390 · Material - Stairs/Sidewalk Sup.	25,000	3,485	10,000	1,951	(8,049)	10,000	1,397	(8,603)	5,000	
4630 · Signs & Posts	5,000	6,026	5,000	4,650	(350)	15,000	5,016	(9,984)	20,000	\$5K increase will cover the cost of needed street signs
Streets & Roads Total	90,000	64,717	85,000	87,393	2,393	102,500	10,806	(91,694)	83,000	
Utilities & Public Services					-					
4645 · Street Lighting Supplies	85,000	91,009	85,000	89,388	4,388	90,000	74,778	(15,222)	92,000	
4675 · Traffic Signals Maintenance	5,000	1,805	5,000	6,833	1,833	5,000	6,173	1,173	5,000	
4680 · Traffic Signals Supplies	6,500	3,423	6,500	3,529	(2,971)	6,500	3,265	(3,235)	5,500	
4705 · Utilities	8,000	6,473	8,000	7,406	(594)	8,000	8,404	404	10,000	This is on an upward trend, and any new contract will have higher prices.
Utilities & Public Services Total	104,500	102,710	104,500	107,156	2,656	109,500	92,620	(16,880)	112,500	
Total Expense	961,845	946,681	1,046,620	1,096,494	49,874	1,228,000	884,321	(343,679)	1,161,008	
Net Income	(954,345)	(938,050)	(1,039,120)	(1,096,344)	(57,224)	(1,219,250)			(1,151,758)	

General Fund: Shade Tree

Net Income (68,000)

New Full GL	Budget 2021	Jan-Dec 2021	Budget 2022	Jan-Dec 2022	Over/Under	Budget 2023	Jan-Nov 20, 2023	Over/Under	Budget 2024	Notes
Expense										
Operating Expenses										
4245 · Equipment Rental				1,951	1,951	1,500	-	(1,500)	1,500	
4625 · Shade Tree Health Maintenance	25,000	58,087	35,000	49,650	14,650	60,000	41,193	(18,807)	60,000	
4660 · Operating Supplies	500	15	500	429	(71)	500	-	(500)	500	
Operating Expenses Total	25,500	58,102	35,500	52,030	16,530	62,000	41,193	(20,807)	62,000	
Professional Services					-					
4472 · Professional Consulting	1,500		2,500	-	(2,500)	2,500	-	(2,500)	2,500	
Professional Services Total	1,500	-	2,500	-	(2,500)	2,500	-	(2,500)	2,500	
Recreation & Culture					-					
4070 · Boro Gardens	500		500	-	(500)	500	317	(183)	500	
4685 · Tree Plantings	5,000	3,640	10,000	4,182	(5,818)	15,000	511	(14,489)	3,000	
Recreation & Culture Total	5,500	3,640	10,500	4,182	(6,318)	15,500	828	(14,672)	3,500	
Repairs & Maintenance					-					
4520 · General Repair & Maintenance				-	-		-	-	-	
Repairs & Maintenance Total	-	-	-	-	-	-	-	-	-	
Total Expense	32,500	61,742	48,500	56,212	7,712	80,000	42,021	(37,979)	68,000	
Net Income	(32,500)	(61,742)	(48,500)	(56,212)	(7,712)	(80,000)	(42,021)	37,979	(68,000)	

General Fund: Swimming Pool											Net Income	\$ (91,500)
New Full GL	Budget 2021	Jan-Dec 2021	Budget 2022	Jan-Dec 2022	Over/Under	Budget 2023	Jan-July 2023	Over/Under	Budget 2024	Notes		
Income												
3400 · Recreation Fees												
3415 · Pool Passes	\$ 35,000	\$ 49,047	\$ 35,000	\$ 52,665	\$ 17,665	\$ 50,000	\$ 48,008	\$ (1,992)	\$ 55,000	New pool house should draw in more people		
3420 · Pool General Admission	\$ 50,000	\$ 35,973	\$ 40,000	\$ 46,737	\$ 6,737	\$ 30,000	\$ 38,607	\$ 8,607	\$ 40,000	This is a slight increase from 2023		
3425 · Swimming Lessons	\$ 5,000	\$ 3,640	\$ 5,000	\$ 4,720	\$ (280)	\$ 3,000	\$ 4,110	\$ 1,110	\$ 5,000	We ended the season with 4500		
3430 · Pool/Mini Golf Rentals	\$ 5,000	\$ 2,985	\$ 5,000	\$ 5,040	\$ 40	\$ 5,000	\$ 4,120	\$ (880)	\$ 5,000			
3435 · AquaRobics/Volleyball	\$ 500	\$ 825	\$ 500	\$ 2,185	\$ 1,685	\$ 1,500	\$ 755	\$ (745)	\$ 1,000			
3440 · Chair Rentals	\$ 1,000	\$ 1	\$ 1,000	\$ 712	\$ (288)	\$ 250	\$ 824	\$ 574	\$ 1,000			
3450 · Pool Concessions	\$ 25,000	\$ 12,104	\$ 25,000	\$ 23,375	\$ (1,625)	\$ 15,000	\$ 12,484	\$ (2,516)	\$ 21,000	We ended the year with 18K		
3400 · Recreation Fees Total	\$ 121,500	\$ 104,575	\$ 111,500	\$ 133,992	\$ 22,492	\$ 104,750	\$ 108,908	\$ 4,158	\$ 128,000			
Total Income	\$ 121,500	\$ 104,575	\$ 111,500	\$ 133,992	\$ 22,492	\$ 104,750	\$ 108,908	\$ 4,158	\$ 128,000			
Expense												
Capital Expenses												
4080 · Capital Expense	\$ 41,000	\$ 38,275	\$ 5,000	\$ 6,559	\$ 1,559	\$ 10,000	\$ 4,260	\$ (5,740)	\$ 5,000	Pump replacement in 2023.		
Capital Expenses Total	\$ 41,000	\$ 38,275	\$ 5,000	\$ 6,559	\$ 1,559	\$ 10,000	\$ 4,260	\$ (5,740)	\$ 5,000			
Employee Withholdings & Benefit												
4640 · Social Security	\$ 7,000	\$ 6,058	\$ 7,000	\$ 9,667	\$ 2,667	\$ 7,000	\$ 9,880	\$ 2,880	\$ 8,000			
4690 · Unemployment Compensation	\$ 2,300	\$ 2,308	\$ 2,300	\$ 9,540	\$ 7,240	\$ 2,500	\$ 9,584	\$ 7,084	\$ 5,000			
4765 · Worker's Comp.	\$ 5,000	\$ 5,016	\$ 5,000	\$ 7,414	\$ 2,414	\$ 5,000	\$ 8,994	\$ 3,994	\$ 7,500			
Employee Withholdings & Benefit Total	\$ 14,300	\$ 13,382	\$ 14,300	\$ 14,546	\$ 12,321	\$ 14,500	\$ 28,458	\$ 13,958	\$ 20,500			
Operating Expenses												
4100 · Communications	\$ 500	\$ 545	\$ 500	\$ 1,431	\$ 931	\$ 750	\$ 1,851	\$ 1,101	\$ 1,000			
4115 · Computer Expense	\$ 3,500	\$ 922	\$ 3,500	\$ 481	\$ (3,019)	\$ 1,500	\$ -	\$ (1,500)	\$ 1,000			
4120 · Concession Stand Supplies	\$ 15,000	\$ 6,439	\$ 15,000	\$ 15,832	\$ 832	\$ 3,500	\$ 15,813	\$ 12,313	\$ 15,000	This will be offset by sales		
4170 · Drug & Alcohol Testing	\$ 500	\$ 1,387	\$ 500	\$ 1,585	\$ 1,085	\$ 500	\$ 1,817	\$ 1,317	\$ 1,000			
4240 · Minor Purchase	\$ 3,500	\$ 259	\$ 3,500	\$ 7,957	\$ 4,457	\$ 3,500	\$ 4,017	\$ 517	\$ 4,000			
4320 · IT Expenses				\$ 550	\$ 550	\$ 1,500	\$ -	\$ (1,500)	\$ 1,000			
4360 · Licenses & Permits	\$ 1,300	\$ 2,249	\$ 1,300	\$ 1,046	\$ (254)	\$ 1,300	\$ 918	\$ (382)	\$ 1,000			
4610 · Service Charge				\$ 375	\$ 375	\$ -	\$ -	\$ -	\$ -			
4650 · Subscriptions/Memberships				\$ 3,006	\$ 3,006	\$ 3,500	\$ 673	\$ (2,827)	\$ 3,500	2023 New pool software		
4655 · Custodial Supplies	\$ 2,500	\$ 1,878	\$ 2,500	\$ -	\$ (2,500)	\$ -	\$ -	\$ -	\$ -			
4660 · Operating Supplies	\$ 4,000	\$ 4,511	\$ 4,000	\$ 7,288	\$ 3,288	\$ 6,500	\$ 8,102	\$ 1,602	\$ 8,500			
Operating Expenses Total	\$ 30,800	\$ 18,189	\$ 30,800	\$ 36,593	\$ 8,750	\$ 22,550	\$ 33,191	\$ 10,641	\$ 36,000			
Refunds												
4430 · Other Refunds - Prior			\$ -	\$ 13	\$ 13	\$ -	\$ -	\$ -	\$ -			
Refunds Total	\$ -	\$ -	\$ -	\$ 13	\$ 13	\$ -	\$ -	\$ -	\$ -			
Repairs & Maintenance												
4245 · Equipment Rental				\$ 118	\$ 118	\$ -	\$ -	\$ -	\$ -			
4520 · General Repair & Maintenance	\$ 12,000	\$ 8,966	\$ 12,000	\$ 22,375	\$ 10,375	\$ 12,000	\$ 16,383	\$ 4,383	\$ 12,000			
	\$ 3,000	\$ 4,329	\$ 3,000		\$ (3,000)	\$ -	\$ -	\$ -	\$ -			
	\$ 2,000	\$ 4,312	\$ 2,000		\$ (2,000)	\$ -	\$ -	\$ -	\$ -			
	\$ 1,500	\$ 663	\$ 1,500		\$ (1,500)	\$ -	\$ -	\$ -	\$ -			
4535 · Repairs - Buildings/Properties			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
Repairs & Maintenance Total	\$ 18,500	\$ 18,270	\$ 18,500	\$ 22,493	\$ 3,993	\$ 12,000	\$ 16,383	\$ 4,383	\$ 12,000			
Salary & Wages												
4755 · Wages - Part Time	\$ 80,000	\$ 72,393	\$ 90,000	\$ 118,377	\$ 28,377	\$ -	\$ -	\$ -	\$ -			
	\$ 12,000	\$ 6,616	\$ 12,000	\$ -	\$ (12,000)	\$ -	\$ -	\$ -	\$ -			
4760 · Wages - Seasonal Staff				\$ 7,606	\$ 7,606	\$ 120,000	\$ 129,144	\$ 9,144	\$ 130,000			
Salary & Wages Total	\$ 92,000	\$ 79,009	\$ 102,000	\$ 118,349	\$ 23,983	\$ 120,000	\$ 129,144	\$ 9,144	\$ 130,000			
Utilities & Public Services												
4705 · Utilities	\$ 12,800	\$ 15,515	\$ 12,800	\$ 14,925	\$ 2,125	\$ 15,000	\$ 3,817	\$ (11,183)	\$ 16,000			
Utilities & Public Services Total	\$ 12,800	\$ 15,515	\$ 12,800	\$ 10,860	\$ (1,940)	\$ 15,000	\$ 3,817	\$ (11,183)	\$ 16,000			
Total Expense	\$ 209,400	\$ 182,639	\$ 183,400	\$ 208,287	\$ 24,887	\$ 194,050	\$ 215,253	\$ 21,203	\$ 219,500			
Net Income	\$ (87,900)	\$ (78,065)	\$ (71,900)	\$ (74,294)	\$ (2,394)	\$ (89,300)	\$ (106,345)		\$ (91,500)			

Bond Fund : Capital Projects												
New Full GL	Class	Budget 2021	Jan-Dec 2021	Budget 2022	Jan-Dec 2022	Over/Under	Budget 2023	Jan-July 2023	Over/Under	Project Totals to Date	Budget 2024	Notes
Income												
3200 · Interest, Rents & Royalties												
3201 · Interest on Investments	CapEx Fund	25,000	2,171	1,200	26,841	25,641	10,000	74,536	64,536	103,548	100,000	This is a conservative increase based on conversation with Huntington
3200 · Interest, Rents & Royalties Total		25,000	2,171	1,200	26,841	25,641	10,000	74,536	64,536	103,548	100,000	
3270 · Grant Reimbursements												
3275 · Grants - Other	CapEx Fund:Bldg Facade & Roof	180,000		180,000	-	(180,000)	180,000		(180,000)	-	-	
	CapEx Fund:Public Works Bldg	40,000		200,000	-	(200,000)	200,000		(200,000)	-	200,000	CITF Grant for PW building
	CapEx Fund:Crafton Blvd Separation	2,000,000	795,167	920,000	606,513	(313,487)	300,000	586,599	286,599	1,988,278	1,000,000	We are still waiting on \$1 million in grant funding for Crafton Blvd
	CapEx Fund:Woodlawn/Fountain Separ	250,000		185,000	289,005	104,005	100,000	723,965	623,965	1,012,970	-	
	CapEx Fund:Blight Remediation			130,000	-	(130,000)	100,000		(100,000)	-	-	
	CapEx Fund:Sycamore				55,157	55,157			-	55,157	-	
		2,470,000	795,167	1,615,000	950,675	(664,325)	880,000	1,310,564	430,564	3,056,405	1,200,000	
3225 · Grant - Miscellaneous	CapEx Fund:DCNR Grant	-	-	26,000	-	(26,000)	-	-	-	-	500,000	This \$250K for the Pool House and \$250K for Noble/Linwood parks
	CapEx Fund:GLG Steuben Linden	-	-	-	-	-	225,000	-	(225,000)	-	225,000	GLG - Should this be installed before sale of Linden Ave Property
	CapEx Fund:Crafton Blvd Streetscape	-	-	-	-	-	560,000	-	(560,000)	-	120,000	Awarded grant for Streetscaping, lights, and EV chargers.
	CapEx Fund:Stairs	-	-	-	-	-	400,000	293,911	(106,089)	293,911	200,000	We received \$293K in 2023 prior to the completion of the project.
	CapEx Fund:Union Ave	-	-	-	-	-	150,000	-	(150,000)	-	-	
	CapEx Fund:Broadhead Separation	-	-	-	-	-	-	-	-	-	1,100,000	We anticipate most of the nearly \$5 Million in grant funding coming in after completion in 2025
		-	-	-	-	-	-	-	-	-	-	
3270 · Grant Reimbursements Total		-	-	26,000	-	(26,000)	1,335,000	293,911	(1,041,089)	293,911	2,145,000	
3300 Departmental Earnings												
3352 Reimbursed Utility Paving	CapEx:Union Street	-	-	-	-	-	150,000	19,933	(130,067)	19,933	-	
3300 Departmental Earnings Total		-	-	-	-	-	150,000	19,933	(130,067)	19,933	-	
3470 · Misc. Revenues												
3492 · Bond Proceeds	CapEx Fund:General	9,000,000	9,001,450	-	-	-	-	-	-	9,001,450	-	
3470 · Misc. Revenues Total		9,000,000	9,001,450	-	-	-	-	-	-	9,001,450	-	
Transfers												
1900 · Clearing	CapEx Fund:General			3,025,757	-	-	1,586,500	-	(1,586,500)	-	3,323,800	
Transfers Total		-	-	3,025,757	-	-	1,586,500	-	(1,586,500)	-	3,323,800	
Total Income		9,025,000	9,003,621	3,052,957	977,516	(664,684)	2,931,500	388,380	(2,543,120)	10,369,517	6,768,800	
Expense												
Capital Expenses												
4125 · Construction - General	CapEx Fund:Crafton Blvd Separation	2,800,000	1,724,889	1,837,745	1,988,692	150,947	300,000	49,946	(250,054)	3,763,527	-	Done
	CapEx Fund:Crafton Blvd Streetscape					-	560,000		(560,000)	-	-	
	CapEx Fund:Blvd & Clearview HOP	-		50,000	-	(50,000)	-	-	-	-	-	Project Complete
	CapEx Fund:Bldg Facade & Roof	250,000		260,000	246,753	(13,247)	35,000	49,548	14,548	296,301	-	Project Complete
	CapEx Fund:Blight Remediation	85,000	34,619	170,000	-	(170,000)	90,000	-	(90,000)	34,619	100,000	Blight remediation
	CapEx Fund:GLG Steuben Linden				-	-	275,000	-	(275,000)	-	-	May wait to see what happens with Linden Ave Property
	CapEx Fund:Union Street			-	-	-	325,000	263,096	(61,904)	263,096	-	Project Complete
	CapEx Fund:Johnston Sewer Rep	375,000		200,000	-	(200,000)	350,000	147,077	(202,923)	147,077	-	Project Complete

	CapEx Fund:Public Works Bldg	1,000,000		1,000,000	981,812	(18,188)	400,000	-	(400,000)	981,812	250,000	We are budgeting \$250K in 2024 to add door to the new building with the Grant money we were awarded by Allegheny County.	The PW building still needs to have insulation installed, utilities added, the interior designed and constructed, and the site remediated to have a working area in front of the building.	
	CapEx Fund:Stairs			-	-	-	460,000	-	(460,000)	-	500,000			
	CapEx Fund:Parks & Recreation			-	-	-	250,000	-	(250,000)	-	600,000			
	CapEx Fund:Linwood/Noble Park			-	-	-	-	-	-	-	455,000	awarded 250K grant. Grants applied for to cover remaining amount were not awarded this cycle. There will be ongoing efforts to find other grants. Borough has 3 years to use this grant. Council pulled this from 2023 budget to await results of additional grant applications. Without more grant funding the remaining 250K would come out of bond.		
	CapEx Fund:Broadhead Separation			-	-	-	-	-	-	-	4,220,000	This project will span two years. It is set to begin in spring of 2024 and will last until 2025. The total project cost is estimated to be \$6.3 Million.	We have tentatively budgeted to receive approximately \$1.1 million in grant funding in 2024 and will spend approximately \$4.2 Million in construction and engineering costs.	
	CapEx Fund:C-20 Separation						-	14,465	14,465	14,465	-			
	CapEx Fund:Woodlawn Separation			-	911,773	911,773	-	-	-	911,773	-			
	CapEx Fund:Station St. Wall										150,000	New project to fix the wall at the end of Station St that is falling down.		
	CapEx Fund			-	-	-	85,000	-	(85,000)	-	-			
	Capital Expenses Total	4,510,000	1,759,507	3,517,745	4,129,031	611,286	3,130,000	524,132	(2,605,868)	6,412,671	6,275,000			
	Engineering Services													
	4195 · Engineering - General	CapEx Fund	50,000	113,167	10,000	67,003	57,003	10,000	(10,000)	180,170	-			
		CapEx Fund:Source Reduction	15,000		256,000	-	(256,000)	110,000	33,991	(76,009)	33,991	-	required for compliance with current consent order. This is budgeted in Sewer Fund.	
		CapEx Fund:Woodlawn/Fountain Separ	50,000	94,261	75,000	102,347	27,347	20,000	5,499	(14,501)	202,106	-		
		CapEx Fund: Clearview HOP	-	-	-	11,053	11,053	-	-	11,053	-	-		
		CapEx Fund:Crafton Blvd Separation	200,000	286,194	200,000	248,921	48,921	20,000	11,191	(8,809)	546,306	-		
		CapEx Fund:Streetscape					-	125,000		(125,000)	-	10,000	Phase II and III	
		CapEx Fund:Bldg Facade & Roof			10,000	15,645	5,645	1,500	4,531	3,031	20,175	-		
		CapEx Fund:Blight Remediation					-	5,000		(5,000)	-	-		
		CapEx Fund					-	25,000	9,019	(15,981)	9,019	10,000	This project may move to 2025	
		CapEx Fund:Union Street					-	35,000	29,353	(5,647)	29,353	-		
		CapEx Fund:Johnston Sewer Rep	25,000	12,878	35,000	167	(34,833)	30,000	47,934	17,934	60,979	-		
		CapEx Fund:Public Works Bldg	50,000	39,914	75,000	76,789	1,789	40,000	6,967	(33,033)	123,670	50,000		
		CapEx Fund:Stairs					-	60,000	15,035	(44,965)	15,035	30,000		
		CapEx Fund:Parks & Recreation			80,000	-	(80,000)	60,000	9,322	(50,678)	9,322	-		
		CapEx Fund:Broadhead Separation	75,000	35,962	50,000	51,670	1,670	50,000	12,976	(37,025)	100,608	100,000	final design and bid administration only	
		CapEx Fund:Belvidere Recon	70,000	357	-	-	-	-	119	119	476	-		
		CapEx Fund: Trail Feasibility Study					-	60,000	-	(60,000)	-	78,000	This may move to contracted costs after we select a firm to do the work.	
		CapEx Fund: Linwood/Noble					-	5,000	-	(5,000)	-	55,000		
		CapEx Fund: Sycamore				4,337					4,337			
		CapEx Fund:Bathhouse							3,784		3,784	35,000	The completion of the bathhouse project	
		CapEx Fund:Station St. Wall									20,000		New Project	
		CapEx Fund:Master Site Plan			62,000	12,970	(49,030)				12,970			
	Engineering Services Total	535,000	582,732	853,000	590,901	(266,436)	656,500	189,719	(466,781)	1,363,353	388,000			
	Professional Services													
	4472 · Professional Consulting	CapEx Fund				18,764	18,764	25,000	-	(25,000)	18,764	-		
	Professional Services Total					18,764	18,764	25,000	-	(25,000)		-		
	Transfers													
	Transfers Total										105,800			
											105,800			
	Total Expense	5,045,000	2,342,240	4,370,745	4,738,696	363,614	3,811,500	713,852	(3,097,648)		6,768,800			
	Net Income	3,980,000	6,661,381	(1,317,788)	(3,761,180)	(301,070)	(880,000)				-			

Sewer Fund											Scheduled Transfer to General Fund	512,190
New Full GL	Budget 2021	Jan-Dec 2021	Budget 2022	Jan-Dec 2022	Over/Under	Budget 2023	Jan-July 2023	Over/Under	Budget 2024	Notes		
Income												
3090 · Sewer Fees												
3091 · Sewer Fees - Current	2,095,000	2,039,790	2,380,000	2,212,322	(167,678)	2,385,820	\$ 1,384,601	(1,001,219)	\$2,450,000	7% ALCOSAN and Borough Increase		
		11,529		-	-		\$ -	-	-			
3093 · Sewer Fees - Delinq.	15,000	30,072	15,000	55,078	40,078	30,000	\$ 30,776	776	40,000			
3095 · Alcosan Blling Reimb.	7,500	7,483	7,500	7,598	98	7,500	\$ 8,035	535	8,500			
3097 · Sewer Fees - Penalty & Int.		-	9,000	25,222	16,222	15,000	\$ 28,525	13,525	25,000			
		16,363		-	-		\$ -	-	-			
3099 · Sewer Tap In Fees	1,500	-	1,500	-	(1,500)	1,500	\$ -	(1,500)	500			
3090 · Sewer Fees Total	2,119,000	2,105,237	2,413,000	2,300,220	(112,780)	2,439,820	\$ 1,451,938	(987,882)	2,524,000			
3200 · Interest, Rents & Royalties												
3201 · Interest on Investments	12,000	154	2,500	9,067	6,567	2,500	\$ 27,419	24,919	40,000	Conservative increase based on conversation with Huntington		
3200 · Interest, Rents & Royalties Total	12,000	154	2,500	9,067	6,567	2,500	\$ 27,419	24,919	40,000			
3270 · County Shared Revenue & Grants												
3275 · Grants - Other	94,250	402,096	23,350	-	(23,350)	23,350	\$ -	(23,350)	-			
		-	65,000	-	(65,000)	65,000	\$ -	(65,000)	65,000	This grant will expire in Nov 2024		
3270 · County Shared Revenue & Grants Total	94,250	402,096	88,350	-	(88,350)	88,350	\$ -	(88,350)	65,000			
3470 · Misc. Revenues												
3486 · Other Income		34		-	-		\$ -	-	-			
3470 · Misc. Revenues Total	-	34	-	-	-	-	\$ -	-	-			
Transfers												
1900 · Clearing	235,000	-	125,000	-	-	125,000	\$ -	(125,000)	322,400			
Transfers Total	235,000	-	125,000	-	-	125,000	\$ -	(125,000)	322,400			
Total Income	2,460,250	2,507,521	2,628,850	2,309,287	(194,563)	2,655,670	\$ 1,479,357	(1,176,313)	2,951,400			
Expense												
Capital Expenses												
4080 · Capital Expense	30,000	-	106,485	-	(106,485)	-	-	-	-			
	-	250		-	-		-	-	-			
				-	-	75,000	-	(75,000)	75,000			
4125 · Construction - General		-		57,119	57,119	-	8,280	8,280	-			
Capital Expenses Total	30,000	250	106,485	57,119	(49,366)	75,000	8,280	(66,720)	75,000			
Community Outreach & Developmen												
4035 · Backflow Prevention	8,000	-	8,000	-	(8,000)	8,000	-	(8,000)	2,000			
Community Outreach & Developmen Total	8,000	-	8,000	-	(8,000)	8,000	-	(8,000)	2,000			
Debt Services												
4310 · Interest - Equipment-Vehicles	5,840	5,846	5,840	5,048	(792)	1,220	1,193	(27)	1,220	Confirmed numbers		
		423		-	-	665		(665)	-			

	4315 · Interest - PENNVEST	9,370	8,523	7,680	14,000	6,320	5,940	6,859	919	4,146	
		7,380	6,725	6,315	-	(6,315)	4,750		(4,750)	4,102	
	4465 · Principal - Equipment-Vehicles	53,270	53,268	53,270	85,494	32,224	59,100	33,287	(25,813)	59,100	Confirmed numbers
			31,010		-	-	30,820		(30,820)	-	
	4470 · Principal - PENNVEST	56,970	52,286	58,660	100,889	42,229	60,400	60,159	(241)	62,192	Confirmed numbers
		41,200	37,781	42,235		(42,235)	43,330	-	(43,330)	44,450	Confirmed numbers
	Debt Services Total	174,030	195,861	174,000	205,431	31,431	206,225	101,498	(104,727)	175,210	
	Engineering Services										
	4180 · Engineering - Consent Order	110,000	80,229	100,000	247,557	147,557	110,000	62,336	(47,664)	110,000	
	4195 · Engineering - General	27,500	36,803	40,000	12,628	(27,372)	40,000	3,005	(36,996)	40,000	
			-	45,000	-	(45,000)			-		
			462,178		-	-			-		
	4200 · Engineering - GIS Mapping	5,000	-		83	83	45,000	2,462	(42,538)	45,000	
	4210 · Engineering - Inspection	15,000	9,175	15,000	12,134	(2,866)	15,000	-	(15,000)		
			-		-	-		-	-		
	4190 · Engineering - Design		-		883	883		502	502		
	4225 · Engineering - Storm Water	25,000	7,556		-	-		-	-		
	Engineering Services Total	182,500	595,940	200,000	273,285	73,285	210,000	68,304	(141,696)	195,000	
	Operating Expenses										
	4002 · Public Notices			-	504	504	-	-	-	-	
	4235 · Major Purchase		-	-	-	-	-	-	-	-	
	4245 · Equipment Rental	5,000	-	-	-	-	-	1,755	1,755	2,000	
	4275 · Fuel Expense	-	5,851	7,500	8,485	985	7,500	1,765	(5,735)	7,500	
			-	1,445		(1,445)	1,445	-	(1,445)	1,500	
	4395 · Meetings, Conferences, Training	2,500	180	2,500	110	(2,390)	2,500	139	(2,361)	2,500	
	4425 · Office Supplies/Postage		-		-	-	-	-	-	-	
	4635 · Small Tools	5,000	6,456	7,500	-	(7,500)	7,500	-	(7,500)	7,500	
	4650 · Subscriptions/Memberships	8,000	10,066	8,000	9,060	1,060	8,000	9,861	1,861	9,500	
	4655 · Custodial Supplies	1,800	6,286	5,000	69	(4,931)	-	-	-	-	
	Operating Expenses Total	22,300	28,839	31,945	18,227	(13,718)	26,945		(26,945)	30,500	
	Professional Services										
	4355 · Legal Services		-	-	2,434	2,434	3,500	-	(3,500)	3,500	Easements for Broadhead and Perrine
	4472 · Professional Consulting	5,000	-	-	-	-	-	-	-	-	
	Professional Services Total	5,000	-		2,434	2,434	3,500	-	(3,500)	3,500	
	Refunds										
	4500 · Refunds - Misc.		-	-	-	-	-	-	-	-	
	Refunds Total		-	-	-	-	-	-	-	-	
	Repairs & Maintenance										
	4130 · Contracted Services	10,000	15,480	10,000	9,600	(400)	10,000	9,120	(880)	10,000	
	4520 · General Repair & Maintenance		-		12,842	12,842	5,000	6,636	1,636	10,000	
			213		-	-		-	-	-	
	4530 · Repairs - Equipment & Tools		-		183	183	-	-	-	-	
	4720 · Vehicle Maintenance	5,000	8,241	5,000	7,967	2,967	5,000	5,939	939	6,000	

Repairs & Maintenance Total	15,000	23,934	15,000	30,592	15,592	20,000	21,695	1,695	26,000	
Storm Water & Sewer Treatment										
4005 · ALCOSAN Charges	1,200,000	1,175,561	1,280,000	1,239,310	(40,690)	1,280,000	637,195	(642,805)	1,315,000	
4087 · CCTV	30,000	32,298	30,000	54,095	24,095	60,000	-	(60,000)	60,000	
4157 · Deficiency Corrections	473,920	212,631	473,920	191,731	(282,190)	400,000	282,230	(117,770)	500,000	We typically budget \$400K for this, annually. Need to address old repairs. Proposal is to add \$100K per year to this to catch up on problem repairs. Example Johnston street would have cost \$75 if done when first discovered. Will end up costing <\$300K
4537 · Emergency Repairs - Sewers	25,000	-	25,000	-	(25,000)	10,000	18,169	8,169	25,000	
Storm Water & Sewer Treatment Total	1,728,920	1,420,490	1,808,920	1,485,135	(323,785)	1,750,000	937,595	(812,405)	1,900,000	
Tax Collection & Billing Fees										
4040 · Jordan - Billing Fees	27,000	27,664	27,000	35,657	8,657	27,000	13,120	(13,880)	28,000	
4415 · Jordan - Municipal Claims	2,500	1,339	2,500	3,821	1,321	2,500	2,213	(287)	2,500	
Tax Collection & Billing Fees Total	29,500	29,003	29,500	39,478	9,978	29,500	15,333	(14,167)	30,500	
Utilities & Public Services										
4705 · Utilities		-		1,770	1,770	1,500	879	(621)	1,500	
Utilities & Public Services Total		-		1,770	1,770	1,500	879	(621)	1,500	
Transfers										
1900 · Clearing	265,000	-	255,000	-	(255,000)	325,000	-	(325,000)	512,190	\$310K debt and \$112K DPW and \$52K Engineer
Transfers Total	265,000	-	255,000	-	(255,000)	325,000	-	(325,000)	512,190	
Total Expense	2,460,250	2,294,317	2,628,850	2,113,470	(515,380)	2,655,670	1,153,585	(1,502,085)	2,951,400	
Net Income	-	213,204	-	195,817		-			-	

Road Fund										Scheduled Transfer to General Fund	\$269,100
New Full GL	Budget 2021	Jan-Dec 2021	Budget 2022	Jan-Dec 2022	Over/Under	Budget 2023	Jan-July 2023	Over/Under	Budget 2024	Notes	
Income											
3030 · Road Taxes											
3031 · Road Tax - Current	615,000	614,668	615,000	630,014	15,014	615,000	621,351	6,351	630,000		
3035 · Road Tax - Prior	20,000	43,888	20,000	26,616	6,616	20,000	16,341	(3,659)	20,000		
3040 · Road Tax - Penalty & Int.	5,000	5,604	5,000	3,973	(1,027)	5,000	3,013	(1,987)	4,000		
3030 · Road Taxes Total	640,000	664,160	640,000	660,603	20,603	640,000	640,705	705	654,000		
3220 · State Grant Proceeds					-						
3225 · Grant - Miscellaneous		15,670		-	-		-	-	-		
3220 · State Grant Proceeds Total		15,670		-	-		-	-	-		
Refunds											
4430 · Other Refunds - Prior				-	-		-	-	-		
Refunds Total				-	-		-	-	-		
Total Income	640,000	679,830	640,000	660,603	20,603	640,000	640,705	705	654,000		
Expense											
Capital Expenses											
4080 · Capital Expense			25,000	28,909	3,909	25,000	-	(25,000)	25,000	Thermoplast for crosswalks	
Capital Expenses Total			25,000	28,909	3,909	25,000	-	(25,000)	25,000		
Engineering Services											
4195 Engineering General			-	3,633	3,633		7,463	7,463			
4205 · Engineering - GLG		17,024	-	3,343	3,343		-	-	-	Design only, may hold on construction to determine what is happening with Linden Prop	
		87,296	-	-	-		-	-	-		
4210 · Engineering - Inspection	20,000	-	20,000	-	(20,000)	20,000	-	(20,000)	15,000	Lump these two together	
4220 · Engineering - Roads	15,000	40,134	15,000	20,565	5,565	15,000	16,159	1,159	10,000		
Engineering Services Total	35,000	144,454	35,000	23,908	(11,092)	35,000	23,622	(11,378)	25,000		
Refunds											
4665 · Tax Refunds - Current	1,000	278	1,000	-	(1,000)	1,000	-	(1,000)	1,000		
4670 · Road Tax Refunds - Prior	1,000	1,585	1,000	1,480	480	1,000	1,245	245	1,000		
Refunds Total	2,000	1,863	2,000	1,480	(520)	2,000	1,245	(755)	2,000		
Repairs & Maintenance											
4130 · Contracted Services	25,000	397	5,000	-	(5,000)	5,000	5,634	634	5,000		
4245 · Equipment Rental		1,000		-	-		-	-			
4520 · General Repair & Maintenance				988	988		-	-			
4530 · Repairs - Equipment & Tools	2,500	780	2,500	58	(2,442)	2,500	-	(2,500)	2,500		
Repairs & Maintenance Total	27,500	2,177	7,500	1,046	(6,454)	7,500	5,634	(1,866)	7,500		
Streets & Roads											
4382 · Material - Paving	20,000		-	-	-						
4536 · Road Paving Program	335,000	210,627	335,000	47,579	(287,421)	320,125	-	(320,125)	325,000	\$70K to Pgh for past paving (we owe \$138K)	
4538 · Road Paving - Prior Yr.		9,000	-	32,948	32,948		-	-	-		
4385 · Material - Roads Supplies			-	770	770		-	-	-		
Streets & Roads Total	355,000	219,627	335,000	81,297	(253,703)	320,125	-	(320,125)	325,000		
Transfers											
1900 · Clearing			160,575	-	(160,575)	250,375	-	(250,375)	269,100	\$120K debt, 95K Public Works and \$30K Engineer	
	220,500		74,925	-	(74,925)		-	-	400		
Transfers Total	220,500	-	235,500	-	(235,500)	250,375	-	(250,375)	269,500		
Total Expense	640,000	368,120	640,000	136,640	(503,360)	640,000	30,501	(609,499)	654,000		
Net Income	-	311,710	-	523,963	-	-	-	-	-		