

**Yardley Borough
Fund Balance Summary**

		BUDGET 2024
General Fund	24.23 mils	\$334,817
Liquid Fuels Fund		\$219,766
Street Improvement Fund	1.11 mils	\$231,849
Street Light Fund	.85 mils	\$19,695
Capital Reserve	2 mils	\$304,155
Recreation Fund	.46 mils	\$54,234
Fire Fund	.85 mils	\$4,159
Ambulance Fund	.57 mils	\$3,681
Emergency Fund		\$187,124
Sovereign Grant 8 Home Elevations		\$0
Sidewalk Fund		\$16,606
Mayors Clock Fund		\$1,036
Capital Projects		\$59,992
93 North Delaware Elevation		\$2,900
33 North Delaware Elevation		\$5,771
ARPA (Rescue) Funds		\$40,323
Totals		<u>\$1,486,105</u>

All Accounts						
Fund Balance Forward (combination of all funds) (from previous year)	2,787,505	2,787,505	2,681,118	2,681,118	2,522,708	
Cash Basis as of 12/31/21	2022 Budget	12/31/2022	2023 Budget	12/31/23 FCST	2024 Budget	2023 Bud/Fcst
come						DELTA
301.000 · Real Estate Taxes						
301.100 · RE Tax - Current Year Levy	1,005,291	994,999	1,052,209	1,052,208	1,046,652	1
301.200 · RE Tax - Prior Year Levy	15,736	12,184	16,600	16,600	15,866	0
301.300 · RE Tax - Delinquent	8,000	9,103	8,000	8,000	8,000	0
Total 301.000 · Real Estate Taxes	1,029,027	1,016,285	1,076,809	1,076,808	1,070,518	1
305.000 · Occupation Taxes						0
305.100 - Occ Tax - Current Levy	13,000	15,642	13,000	13,000	13,000	0
305.200 - Occ Tax - Delinquent	2,500	1,192	2,500	3,000	2,500	500
Total 305.000 - Occupation Taxes	15,500	16,834	15,500	16,000	15,500	500
310.000 · Per Capita Taxes						0
310.011 - Per Capita Tax - Current Year Levy	8,500	9,869	8,500	10,500	8,500	2,000
310.012 - Per Capita Tax - Delinquent	2,500	695	2,500	2,500	2,500	0
Total 310.010 - Per Capita Taxes	11,000	10,563	11,000	13,000	11,000	2,000
310.100 · Real Estate Transfer Taxes	150,000	168,737	150,000	120,000	120,000	30,000
310.800 · Business Privilege Taxes						0
310.820 - Business Privilege Tax - Prior Yr Collection	10,000	22,956	21,000	21,000	21,000	0
310.800 - Business Privilege Tax	70,000	83,005	72,000	72,000	72,000	0
Total 310.800 - Business Privilege Taxes	80,000	105,961	93,000	93,000	93,000	0
321.800 · Cable Television Franchise Fees	60,000	59,295	60,000	63,200	60,000	3,200
322.000 · Non-Business Licenses & Permits						0
322.800 -Street Opening and Curb Permits	780	1,640	800	800	800	0
Total 322.000 - Non-Business Licenses & Permits	780	1,640	800	800	800	0
331.000 · Fines						0
331.110 - Vehicle Code Violations	20,000	24,118	20,000	21,000	21,000	1,000
331.120 - Violations of Ordinances, Statutes	2,900	1,905	1,400	1,400	1,400	0
Total 331.000 - Fines	22,900	26,023	21,400	22,400	22,400	1,000
341.000 · Interest Earnings	300	23,717	15,407	83,015	55,005	67,608
342.000 · Rents						0
342.100 - Parking Spaces	3,500	3,500	3,500	3,500	3,500	0
342.200 - Buildings	24,000	27,072	27,100	27,100	27,100	0
342.400 - Community Garden Plots	600	620	620	640	640	20
Total 342.000 - Rents	28,100	31,192	31,220	31,240	31,240	20
351.000 · Federal Entitlements						0
351.100 - FEMA/PEMA Grants	2,754,668	282,401	1,010,685	1,010,685	0	0
Total 351.000 · Federal Entitlements	2,754,668	282,401	1,010,685	1,010,685	0	0
355.000 · State Shared Revenue & Entitlements						0
355.030 - Motor Vehicle Fuel Tax	63,766	67,170	67,852	69,258	68,111	1,405
355.050 - Pension State Aid	72,000	56,985	57,000	52,451	57,000	4,549
355.080 - Alcoholic Beverage Tax	1,000	0	1,000	1,000	1,000	0
355.090 - Public Utility Realty Tax	1,000	1,299	1,000	1,000	1,000	0
355.130 - Foreign Fire Insurance Premium	18,065	22,700	22,700	22,700	22,700	0
355.999 - Other State Shared	15,000	107,353	13,000	82,451	10,000	69,451
Total 355.000 - State Shared Revenue & Entitlements	170,831	255,507	162,552	228,860	159,811	66,307
357.000 · Local Grants						0
357.030 - Highways & Streets - PADOT/GLG	524,136	58,494	174,500	374,860	0	200,360
357.050 - MFT - Sidewalks - No Match	793,000	0	438,503	332,500	0	106,003
357.060 - Green Trails (MYB)	40,000	0	40,000	40,000	0	0
Total 357.000 - Local Grants	1,357,136	58,494	653,003	747,360	0	94,357
361.000 · General Government						0
361.310 · Subdiv/Land Dev. Fees	556	2,000	1,500	1,500	1,500	0
361.320 · Fees-Engineer, Solicitor, Consultant	0	0	0	0	0	0
361.330 · Zoning Permits	8,000	5,951	8,010	6,010	6,050	2,000
361.340 · Zoning Hearing Fees	8,420	11,318	8,500	8,500	11,400	0
361.345 - Conditional Use Hearing Fees	0	1,275	1,060	1,275	1,600	215

All Accounts							
Account	2022 Budget	12/31/2022	2023 Budget	12/31/23 FCST	2024 Budget	2023 Bud/Fcst	
Und Balance Forward (combination of all funds) (from previous year)	2,787,505	2,787,505	2,681,118	2,681,118	2,522,708		
Cash Basis as of 12/31/21							
361.350 · Sign Permits	1,118	1,856	1,620	2,120	1,720	500	
361.370 · Change in Use Permits	138	0	145	0	145	145	
361.500 · Sale of Codes & Regulations	0	0	0	0	0	0	
Total 361.000 · General Government	18,232	22,400	20,835	19,405	22,415	1,430	
362.000 · Public Safety							
362.100 · Special Police Services	7,500	14,638	7,500	17,500	15,500	10,000	
362.400 · Protective Inspection Fees	70,000	95,844	90,000	122,750	100,000	32,750	
362.200 · Public Safety - Other	1,000	1,217	1,000	1,000	1,000	0	
Total 362.000 · Public Safety	78,500	111,699	98,500	141,250	116,500	42,750	
363.000 · Highways & Streets - Contracted Snow Removal	18,044	17,690	18,405	18,405	19,149	0	
364.300 · Solid Waste Collection Fees							
364.800 · Trash Certs and U&Os	4,000	4,036	4,000	4,000	4,500	0	
364.301 · Solid Waste Collection Fees - Other	375,232	382,732	388,960	388,960	480,480	0	
Total 364.300 · Solid Waste Collection Fees	379,232	386,768	392,960	392,960	484,980	0	
367.000 · 000 - Recreation (Programs)	12,000	10,909	12,000	14,049	12,000	2,049	
387.000 · Contributions from Private Sector	38,160	24,753	5,660	54,070	5,660	48,410	
391.000 · Proceeds of Fixed Asset Disposition	0	0	0	0	0	0	
392.000 Interfund Transfers*							
*Alloc. From Prior Year Tax Levy or Collected Funds	0	0	0	0	0	0	
392.010 - Interfund Transfer General Fund	176,757	65,494	0	0	0	0	
392.350 - Interfund Transfer Liquid Fuels Fund	0	0	0	50,000	0	50,000	
392.450 - Interfund Transfer Recreation Fund	0	0	0	0	0	0	
392.550 - Interfund Transfer Street Lights Fund	0	0	0	0	0	0	
392.750 - Interfund Transfer Sovereign Grant Fund	0	0	0	0	0	0	
392.800 - Interfund Transfer 2015 Grant Fund	0	0	0	0	0	0	
392.850 - Interfund Transfer Street Improvement Fund	0	0	0	0	0	0	
392.990 - Interfund Transfer Sidewalk Fund	0	0	0	0	0	0	
392.950 - Interfund Transfer ARPA Funds	0	0	0	0	0	0	
Total 392.000 - Interfund Operating Transfers - In	176,757	65,494	0	50,000	0	50,000	
393.130 - 393.130 General Obligation Note Proceeds	0	0	0	0	0	0	
395.000 · Refunds of Prior Year Expenditures	0	0	0	0	0	0	
395.010 · Insurance Dividends	635	876	635	635	451	0	
395.040 · Other Refunds of PY Expenditures	8,000	6,561	51,198	28,310	8,000	22,888	
395.050 · Homeowner Share Elevations	122,000	35,113	0	30,000	0	30,000	
Total 395.000 · Refunds of Prior Year Expenditures	130,635	42,550	51,833	58,945	8,451	7,112	
Total Income	6,531,803	2,738,913	3,901,570	4,255,452	2,308,429	353,882	
Expense							
400.000 · General Government							
400.341 · Advertising	3,000	4,357	3,300	2,640	3,300	660	
400.342 · Printing	250	145	270	216	270	54	
400.420 · Dues, Subscriptions & Memberships	3,000	5,117	5,500	6,200	5,750	700	
400.460 · Training and Meetings	250	158	250	150	500	100	
400.465 · PA One Calls	200	181	200	200	200	0	
400.425 · Newsletter	400	400	400	400	400	0	
400.470 · Livestream	688	159	3,000	1,500	4,500	1,500	
Total 400.000 · General Government	7,788	10,517	12,920	11,306	14,920	1,614	
401.000 · Executive							
401.130 · Wages - Manager	83,822	83,822	86,337	86,337	89,790	0	
401.135 Longevity Pay	0	0	0	0	0	0	
401.140 · Wages - Financial Assitant	36,145	33,053	37,591	35,591	39,095	2,000	
401.156 · Health/Hospitalization/Dental	36,376	36,736	37,700	37,700	37,736	0	
401.158 · Life/ST Disability/ADD	900	609	900	900	900	0	
401.161 · Employer Taxes	10,797	9,459	11,153	10,153	11,600	1,000	
401.174 · Tuition Match	500	0	500	500	500	0	
401.200 · Supplies	2,500	3,199	2,700	2,700	2,700	0	

All Accounts							
Und Balance Forward (combination of all funds) (from previous year)	2,787,505	2,787,505	2,681,118	2,681,118	2,522,708		
Cash Basis as of 12/31/21	2022 Budget	12/31/2022	2023 Budget	12/31/23 FCST	2024 Budget	2023 Bud/Fcst	
401.310 · Non Unif. Pension Consultant	40	40	40	40	40	0	0
401.317 · Payroll Services	4,500	5,005	6,000	4,500	3,000	1,500	
401.321 · Telephone	2,500	3,325	2,556	2,556	2,556	0	0
401.325 · Postage	250	44	250	250	250	0	0
401.350 · Treasurer's Bond	125	292	300	300	300	0	0
401.420 · Dues, Subscriptions & Memberships	50	0	0	0	0	0	0
401.460 · Training & Meetings	2,000	155	2,000	1,600	2,000	400	
401.700 · Capital Purchases	0	0	0	0	0	0	0
401.800 · Bank Fees	622	127	700	226	325	474	
Total 401.000 · Executive	181,128	175,866	188,728	183,353	190,793	5,375	
402.000 · Auditing Services/Financial Administration	10,500	10,856	14,000	14,000	15,000	0	0
403.000 · Tax Collection						0	0
403.110 · Wages - Tax Collector	33,400	36,165	38,000	38,000	38,000	0	0
403.161 · Employer Taxes	3,006	3,126	3,420	3,420	3,420	0	0
403.200 · Tax Collector Supplies	1,700	4,030	2,417	2,017	2,722	400	
Total 403.000 · Tax Collection	38,106	43,320	43,837	43,437	44,142	400	
404.000 · Legal Services						0	0
404.130 · Solicitor	36,500	42,867	38,500	38,000	35,000	500	
404.314 · Consultant/Projects Non-Reimbursed	20,000	37,082	12,000	31,000	15,000	19,000	
404.315 RTK - Solicitor			0	0	0	0	0
404.317 · Legal Services for Reimbursement	0	0	0	0	0	0	0
Total 404.000 · Legal Services	56,500	79,948	50,500	69,000	50,000	18,500	
408.000 · Engineering						0	0
408.130 · Engineer	22,000	32,210	30,000	25,000	25,000	5,000	
408.318 · Grant Applications	5,000	6,509	5,000	6,000	5,000	1,000	
408.314 · N Main SW Grant	0	0	0	0	0	0	0
408.316 · NPDES	10,000	9,951	14,000	17,000	14,000	3,000	
408.317 · Engineering Services for Reimbursement	32,826	148,715	12,000	6,417	12,000	5,583	
408.100 · Engineering Services Non-Reimbursed	8,000	754	0	0	0	0	0
Total 408.000 · Engineering	77,826	198,138	61,000	54,417	56,000	6,583	
409.000 · Gen Government Buildings & Plant						0	0
409.230 · Heating Fuel	3,000	3,074	3,500	3,500	3,500	0	0
409.239 · Building - Supplies	500	1,127	1,200	1,200	1,200	0	0
409.361 · Building - Electric	7,500	6,796	7,500	7,500	7,500	0	0
409.366 · Building - Water	1,200	1,102	1,200	1,200	1,200	0	0
409.373 · R+M Borough Hall	9,100	72,086	9,400	10,400	5,600	1,000	
409.374 · R+M Equipment	15,650	13,383	9,650	12,650	9,650	3,000	
409.375 · Contracted Services	2,500	5,930	5,700	5,700	6,300	0	0
409.470 · Chairlift Inspection	150	96	150	150	150	0	0
409.700 · Annex Expenses/Incl. Flood Insurance	5,685	6,801	5,860	6,860	5,860	1,000	
Total 409.000 · Gen Government Buildings & Plant	45,285	110,396	44,160	49,160	40,960	5,000	
410.000 · Police						0	0
410.115 · Salary - Chief	91,356	91,356	95,889	95,889	100,648	0	0
410.131 · Salary - FT Police	314,204	288,788	308,275	304,224	366,530	4,051	
410.132 · Salary - PT Police	115,000	133,441	136,850	136,850	112,500	0	0
410.133 · Overtime	11,000	15,286	18,000	18,000	18,900	0	0
410.134 · Holiday Pay	19,249	17,552	22,679	21,631	24,923	1,048	
410.135 · Longevity Pay	3,600	3,400	3,400	3,400	3,400	0	0
410.156 · Health/Hospitalization/Dental	50,509	46,986	49,577	48,631	55,136	946	
410.158 · Life/ST Disability/ADD	7,500	6,921	7,500	7,500	7,500	0	0
410.161 · Employer Taxes	49,897	46,605	52,658	52,199	56,421	459	
410.210 · Office Supplies	1,250	845	1,100	700	1,100	400	
410.130 · CSC Solicitor	500	2,569	1,000	2,407	300	1,407	
410.230 · Vehicle Fuel	7,500	12,322	16,800	8,150	10,454	8,650	
410.238 · Clothing & Uniforms	9,100	7,766	9,100	7,500	9,100	1,600	

All Accounts						
Und Balance Forward (combination of all funds) (from previous year)	2,787,505	2,787,505	2,681,118	2,681,118	2,522,708	
Cash Basis as of 12/31/21	2022 Budget	12/31/2022	2023 Budget	12/31/23 FCST	2024 Budget	2023 Bud/Fcst
410.239 · Ammunition	3,400	3,032	3,500	3,000	4,000	500
410.260 · Minor Equipment	9,000	6,546	9,000	4,600	9,000	4,400
410.310 · Professional Services	4,425	3,791	4,425	4,400	4,425	25
410.321 · Telephone	5,000	8,655	7,559	7,600	8,000	41
410.325 · Postage	250	184	250	150	250	100
410.327 · Radio Equipment Maintenance	3,000	2,337	3,000	1,800	3,000	1,200
410.340 · Advertising/Printing	500	456	500	100	450	400
410.373 · R+M - Police Building	0	0	0	0	0	0
410.375 · R+M - Vehicles	7,500	3,441	7,800	5,200	7,800	2,600
410.376 · R+M - Speed Check Equipment	900	1,034	950	750	950	200
410.377 · R+M - Other	10,315	19,406	10,000	9,800	10,250	200
410.420 · Dues, Subscriptions & Memberships	1,050	2,045	2,050	2,050	1,050	0
410.460 · Training, Meetings & Conferences	2,000	1,432	2,000	1,845	2,000	155
410.700 · Capital Purchases	10,000	58,004	10,000	1,000	10,000	9,000
Total 410.000 · Police	738,005	784,200	783,862	749,376	828,087	34,486
411.000 · Fire						0
411.360 · Water (Mains)	13,600	13,356	13,600	13,600	14,000	0
411.500 · Contributions to Fire Company	47,065	51,700	51,700	53,200	51,700	1,500
Total 411.000 · Fire	60,665	65,056	65,300	66,800	65,700	1,500
412.000 · Ambulance/Rescue						0
412.500 · Contributions to Rescue Squad	19,000	19,000	19,000	20,200	19,000	1,200
Total 412.000 · Ambulance/Rescue	19,000	19,000	19,000	20,200	19,000	1,200
413.000 · Code Enforcement and Building						0
413.132 · Subcontract - Building Inspector	35,000	47,617	45,000	61,375	50,000	16,375
413.135 - Wages - Code Enforcement Officer (CEO)	20,000	21,232	20,174	22,874	20,580	2,700
413.158 - Life/ST Disability/ADD - CEO	564	566	564	564	585	0
413.161 · Employer Taxes - CEO	1,350	1,909	1,816	2,216	1,852	400
413.200 · Supplies	100	126	150	150	150	0
413.238 · Uniforms - CEO	0	0	400	300	500	100
413.260 · Minor Equipment - CEO	1,000	381	1,000	1,000	400	0
413.321 · Telephone	2,800	2,790	2,010	2,010	2,103	0
413.325 · Postage	100	510	240	240	510	0
413.340 · Advertising, Printing & Binding	250	250	250	700	605	450
413.460 · Training and Meetings - CEO	250	175	250	600	700	350
Total 413.000 · Code Enforcement and Building	61,414	75,557	71,854	92,029	77,986	20,175
414.000 · Planning and Zoning						0
414.175 · Subcontract - Zoning Officer	20,000	29,024	25,000	21,000	20,000	4,000
414.200 · Planning and Zoning Supplies	0	0	0	0	0	0
414.314 · ZHB Solicitor	10,000	4,124	10,000	5,000	7,000	5,000
414.316 · Recording Secretary & Court Reporter	3,050	3,039	7,730	4,730	6,325	3,000
414.325 · Postage	0	182	250	100	250	150
414.341 · Zoning Hearing Advertisements	1,500	1,093	1,500	1,500	1,000	0
414.460 · Training and Meetings	500	0	1,500	0	5,000	1,500
Total 414.000 · Planning and Zoning	35,050	37,462	45,980	32,330	39,575	13,650
415.000 · Emergency Management						0
415.100 · Elevation Expenses	1,886,729	177,049	2,384,961	1,513,278	1,031,383	871,683
415.001 · Emergency Management - Other	0	1,745	0	0	0	0
415.134 - Wages - Emergency Mgm't. Coordinator	0	0	0	0	0	0
415.161 - Employer Taxes	0	0	0	0	0	0
415.238 - Uniforms	0	0	0	0	0	0
415.329 - Portable Radio	0	0	0	0	0	0
415.460 · Training and Meetings	500	145	300	300	300	0
Total 415.000 · Emergency Management	1,887,229	178,939	2,385,261	1,513,578	1,031,683	871,683
427.000 · Solid Waste Disposal						0
427.210 · Supplies	1,000	439	1,000	1,000	390	0

All Accounts						
Und Balance Forward (combination of all funds) (from previous year)	2,787,505	2,787,505	2,681,118	2,681,118	2,522,708	
Cash Basis as of 12/31/21	2022 Budget	12/31/2022	2023 Budget	12/31/23 FCST	2024 Budget	2023 Bud/Fcst
427.325 · Postage	3,000	2,325	3,000	3,000	3,020	0
427.450 · Contracted Services	332,792	333,230	344,439	344,439	453,710	0
427.470 · Miscellaneous	3,000	4,155	3,000	3,000	3,000	0
Total 427.000 · Solid Waste Disposal	339,792	340,149	351,439	351,439	460,120	0
430.00 · Public Works - General Services						0
430.100 · Public Works Contractor	12,550	1,650	4,575	4,075	3,000	500
430.130 · Sign Supplies	2,000	680	2,000	500	1,000	1,500
Total 430.00 · Public Works - General Services	14,550	2,330	6,575	4,575	4,000	2,000
432.000 · Snow						0
432.200 · Supplies	3,200	5,138	3,500	2,000	5,000	1,500
432.450 · Contracted Services	52,250	26,448	52,650	11,300	52,650	41,350
Total 432.000 · Snow	55,450	31,586	56,150	13,300	57,650	42,850
433.000 · Traffic Signals						0
433.200 · Repairs	1,000	715	1,000	1,500	1,000	500
433.361 · Electric	300	283	300	400	300	100
Total 433.000 · Traffic Signals	1,300	998	1,300	1,900	1,300	600
434.000 · Street Lights						0
434.361 · Electric	20,000	22,323	20,000	22,000	22,000	2,000
434.450 · Maintenance	10,000	9,852	10,000	10,500	10,000	500
Total 434.000 · Street Lights	30,000	32,176	30,000	32,500	32,000	2,500
435.000 · Sidewalks & Crosswalks						0
435.300 · N. Main Street -Phase II	564,581	272,719	0	443,909	0	443,909
435.310 · N. Main Street - PA Sewer & PennDot Match	131,500	0	0	0	0	0
435.370 · Intersection - GLG	0	0	0	0	0	0
Total 435.000 · Sidewalks & Crosswalks	696,081	272,719	0	443,909	0	443,909
438.000 · Road & Bridge Maintenance						0
438.370 · Repairs & Maintenance Services	28,950	8,106	17,250	7,250	8,100	10,000
439.000 · Road Construction & Rebuild	0	0	0	0	0	0
Total 438.000 · Road & Bridge Maintenance	28,950	8,106	17,250	7,250	8,100	10,000
451.000 · Recreation						0
451.500 · Rec Programs	10,000	6,768	10,000	10,000	10,000	0
451.001 · Recreation - Other/Incl. Rec. Rm. Insurance	2,800	12,800	5,300	5,300	5,300	0
Total 451.000 · Recreation	12,800	19,568	15,300	15,300	15,300	0
454.000 · Parks						0
454.320 · Buttonwood Park/Tot Lot	3,550	2,787	4,000	2,500	4,400	1,500
454.360 · Park Water	500	655	630	630	655	0
454.361 · Flag Pole Electric	800	582	800	800	585	0
454.371 · Park Maintenance	18,075	8,678	19,400	18,400	13,550	1,000
454.375 · Buttonwood Pavillion	500	442	500	700	3,040	200
454.400 · Community Garden	400	180	400	0	400	400
455.500 · Shade Tree Programs	2,750	720	1,500	55	1,550	1,445
454.450 · Reading Ave Woods	0	0	0	0	0	0
454.001 · Parks - Other (PECO)	55,400	575	55,400	55,400	640	0
454.700 · Mary Yardley Bridge Match	316,867	16,638	301,953	301,953	0	0
Total 454.000 · Parks	398,842	31,256	384,583	380,438	24,820	4,145
461.000 · Environmental Advisory Commission	0	368	0	0	0	0
471.000 · Debt Principal						0
471.100 · Capital Projects Principal	10,000	10,000	90,000	89,271	100,000	729
471.200 · Sidewalk/Intersection Loan	65,000	65,000	0	0	0	0
471.210 · Radios	9,670	9,747	0	0	0	0
471.220 · Vehicles	16,634	16,536	8,195	8,195	8,404	0
Total 471.000 · Debt Principal	101,305	101,283	98,195	97,466	108,404	728
472.000 · Debt Interest						0
472.100 · Capital Projects Interest	5,412	4,525	3,750	3,750	2,163	0

All Accounts						
Fund Balance Forward (combination of all funds) (from previous year)						
Cash Basis as of 12/31/21						
	2,787,505	2,787,505	2,681,118	2,681,118	2,522,708	
	2022 Budget	12/31/2022	2023 Budget	12/31/23 FCST	2024 Budget	2023 Bud/Fcst
472.200 - Sidewalk/Intersection Loan	1,148	867	0	0	0	0
472.210 - Radios	181	105	0	0	0	0
472.220 - Vehicles	1,265	1,258	643	643	434	0
Total 472.000 - Debt Interest	8,005	6,754	4,393	4,393	2,597	0
483.000 - Pension Contributions						0
483.100 - Employer Contribution-PPF	70,036	70,036	82,929	82,929	85,885	0
483.200 - Employer Contribution-NUPP	4,973	5,074	5,220	5,220	5,376	0
Total 483.000 - Pension Contributions	75,009	75,110	88,149	88,149	91,261	0
484.000 - Insurance - Workers Comp	25,000	19,333	18,201	22,714	22,714	4,513
486.000 - Insurance						0
486.150 - Property/Liability/Inland/Crime/PL447/Auto	28,000	46,375	48,465	49,920	42,920	1,455
486.450 - Professional Liability/E&O	10,000	0	0	0	0	0
Total 486.000 Insurance	38,000	46,375	48,465	49,920	42,920	1,455
491.000 - Refunds of PY Revenues	0	2,441	0	1,624	0	1,624
492.000 - Interfund Operating Transfers - Out						0
492.960 - Transfer to Sidewalk Fund	0	58,494	0	0	0	0
492.250 - Transfer to Capital Reserve	0	0	0	0	0	0
492.950 - Transfer to Emergency Reserve Fund	7,000	7,000	0	0	0	0
492.880 - Transfer to Police Pension Fund	0	0	0	0	0	0
492.010 - Transfer to General Fund	38,188	0	0	0	0	0
492.700 - Transfer ARPA Fund	131,569	0	0	0	0	0
Total 492.000 - Interfund Operating Transfers - Out	176,757	65,494	0	0	0	0
Total Expense	5,220,335	2,845,301	4,906,401	4,413,862	3,345,031	492,539
Net Income	1,311,468	(106,387)	(1,004,831)	(158,410)	(1,036,602)	
Ending Fund Balance	4,098,973	2,681,118	1,676,287	2,522,708	1,486,106	

GENERAL FUND

GENERAL FUND					
Fund Balance Forward (from previous year)	211,950	409,683	409,683	382,800	
	12/31/2022	2023 Budget	12/31/23 FCST	2024 Budget	2023 Bud/Fcst
Income	DELTA				
301.000 · Real Estate Taxes					
301.100 · RE Tax - Current Year Levy	784,778	839,808	839,808	843,378	0
301.200 · RE Tax - Prior Year Levy	7,403	12,500	12,500	12,500	0
301.300 · RE Tax - Delinquent	9,103	8,000	8,000	8,000	0
Total 301.000 · Real Estate Taxes	801,284	860,308	860,308	863,878	0
305.000 · Occupation Taxes					
305.100 - Occ Tax - Current Levy	15,642	13,000	13,000	13,000	0
305.200 - Occ Tax - Delinquent	1,192	2,500	3,000	2,500	500
Total 305.000 - Occupation Taxes	16,834	15,500	16,000	15,500	500
310.000 · Per Capita Taxes					
310.011 - Per Capita Tax - Current Year Levy	9,869	8,500	10,500	8,500	2,000
310.012 - Per Capita Tax - Delinquent	695	2,500	2,500	2,500	0
Total 310.010 - Per Capita Taxes	10,563	11,000	13,000	11,000	2,000
310.100 · Real Estate Transfer Taxes	168,737	150,000	120,000	120,000	30,000
310.800 · Business Privilege Taxes					
310.820 - Business Privilege Tax - Prior Yr Collection	22,956	21,000	21,000	21,000	0
310.800 - Business Privilege Tax	83,005	72,000	72,000	72,000	0
Total 310.800 - Business Privilege Taxes	105,961	93,000	93,000	93,000	0
321.800 · Cable Television Franchise Fees	59,295	60,000	63,200	60,000	3,200
322.000 · Non-Business Licenses & Permits					
322.800 -Street Opening and Curb Permits	1,640	800	800	800	0
322.900 - Yard Sale Permits					0
Total 322.000 - Non-Business Licenses & Permits	1,640	800	800	800	0
331.000 · Fines					
331.110 - Vehicle Code Violations	24,118	20,000	21,000	21,000	1,000
331.120 - Violations of Ordinances, Statutes	1,905	1,400	1,400	1,400	0
Total 331.000 - Fines	26,023	21,400	22,400	22,400	1,000
341.000 · Interest Earnings	5,777	3,000	23,213	18,800	20,213
342.000 · Rents					
342.100 - Parking Spaces	3,500	3,500	3,500	3,500	0
342.200 - Buildings	27,072	27,100	27,100	27,100	0
342.400 - Community Garden Plots					
Total 342.000 - Rents	30,572	30,600	30,600	30,600	0
351.000 · Federal Entitlements					
351.100 - FEMA/PEMA Grants	132,401				
Total 351.000 · Federal Entitlements	132,401	0	0	0	0
355.000 · State Shared Revenue & Entitlements					
355.030 - Motor Vehicle Fuel Tax					
355.050 - Pension State Aid	56,985	57,000	52,451	57,000	4,549
355.080 - Alcoholic Beverage Tax		1,000	1,000	1,000	0
355.090 - Public Utility Realty Tax	1,299	1,000	1,000	1,000	0
355.130 - Foreign Fire Insurance Premium	22,700	22,700	22,700	22,700	0

GENERAL FUND

	211,950	409,683	409,683	382,800	
	12/31/2022	2023 Budget	12/31/23 FCST	2024 Budget	2023 Bud/Fcst
Fund Balance Forward (from previous year)					
355.999 - Other State Shared	107,353	13,000	27,451	10,000	14,451
Total 355.000 - State Shared Revenue & Entitlements	188,337	94,700	104,602	91,700	9,902
357.000 · Local Grants					
357.030 - Highways & Streets - PADOT	58,494				0
357.050 - MFT - Sidewalks - No Match					0
357.060 - Green Trails (MYB)					0
Total 357.000 - Local Grants	58,494	0	0	0	0
361.000 · General Government					
361.310 · Subdiv/Land Dev. Fees	2,000	1,500	1,500	1,500	0
361.320 · Fees-Engineer, Solicitor, Consultant					
361.330 · Zoning Permits	5,951	8,010	6,010	6,050	2,000
361.340 · Zoning Hearing Fees	11,318	8,500	8,500	11,400	0
361.345 - Conditional Use Hearing Fees	1,275	1,060	1,275	1,600	215
361.350 · Sign Permits	1,856	1,620	2,120	1,720	500
361.370 · Change in Use Permits		145	0	145	145
361.500 · Sale of Codes & Regulations					
Total 361.000 · General Government	22,400	20,835	19,405	22,415	1,430
362.000 · Public Safety					
362.100 · Special Police Services	14,638	7,500	17,500	15,500	10,000
362.400 · Protective Inspection Fees	95,844	90,000	122,750	100,000	32,750
362.200 · Public Safety - Other	1,217	1,000	1,000	1,000	0
Total 362.000 · Public Safety	111,699	98,500	141,250	116,500	42,750
363.000 - Highways & Streets - Contracted Snow Removal	17,690	18,405	18,405	19,149	0
364.300 · Solid Waste Collection Fees					
364.800 · Trash Certs and U&Os	4,036	4,000	4,000	4,500	0
364.301 · Solid Waste Collection Fees - Other	382,732	388,960	388,960	480,480	0
Total 364.300 · Solid Waste Collection Fees	386,768	392,960	392,960	484,980	0
367.000 · 000 - Recreation (Programs)					
387.000 · Contributions from Private Sector	13,533	5,360	12,360	5,360	7,000
391.000 · Proceeds of Fixed Asset Disposition					0
392.000 Interfund Transfers in					0
*Alloc. From Prior Year Tax Levy or Collected Funds					0
392.010 - Interfund Transfer General Fund					0
392.350 - Interfund Transfer Liquid Fuels Fund					0
392.450 - Interfund Transfer Recreation Fund					0
392.550 - Interfund Transfer Street Lights Fund					0
392.750 - Interfund Transfer Sovereign Grant Fund					0
392.800 - Interfund Transfer 2015 Grant Fund					0
392.850 - Interfund Transfer Street Improvement Fund					0
392.990 - Interfund Transfer Sidewalk Fund					0

GENERAL FUND

	211,950	409,683	409,683	382,800	
Fund Balance Forward (from previous year)	12/31/2022	2023 Budget	12/31/23 FCST	2024 Budget	2023 Bud/Fcst
392.950 - Interfund Transfer ARPA Funds					0
Total 392.000 - Interfund Operating Transfers - In	0	0	0	0	0
393.130 - General Obligation Note Proceeds					0
395.000 - Refunds of Prior Year Expenditures					
395.010 - Insurance Dividends	876	635	635	451	0
395.040 - Other Refunds of PY Expenditures	6,528	8,000	28,310	8,000	20,310
395.050 - Homeowner Share Elevations					
Total 395.000 - Refunds of Prior Year Expenditures	7,404	8,635	28,945	8,451	20,310
Total Income	2,165,413	1,885,003	1,960,448	1,984,532	75,445
Expense					
400.000 - General Government					
400.341 - Advertising	4,357	3,300	2,640	3,300	660
400.342 - Printing	145	270	216	270	54
400.420 - Dues, Subscriptions & Memberships	5,117	5,500	6,200	5,750	700
400.460 - Training and Meetings	158	250	150	500	100
400.465 - PA One Calls	181	200	200	200	0
400.425 - Newsletter	400	400	400	400	0
400.470 - Livestream	159	3,000	1,500	4,500	1,500
Total 400.000 - General Government	10,517	12,920	11,306	14,920	1,614
401.000 - Executive					0
401.130 - Wages - Manager	83,822	86,337	86,337	89,790	0
401.135 - Longevity Pay	0				0
401.140 - Wages - Financial Assitant	33,053	37,591	35,591	39,095	2,000
401.156 - Health/Hospitalization/Dental	36,736	37,700	37,700	37,736	0
401.158 - Life/ST Disability/ADD	609	900	900	900	0
401.161 - Employer Taxes	9,459	11,153	10,153	11,600	1,000
401.174 - Tuition Match		500	500	500	0
401.200 - Supplies	3,199	2,700	2,700	2,700	0
401.310 - Non Unif. Pension Consultant	40	40	40	40	0
401.311 - Pension Contribution					0
401.317 - Payroll Services	5,005	6,000	4,500	3,000	1,500
401.321 - Telephone	3,325	2,556	2,556	2,556	0
401.325 - Postage	44	250	250	250	0
401.350 - Treasurer's Bond	292	300	300	300	0
401.420 - Dues, Subscriptions & Memberships				0	0
401.460 - Training & Meetings	155	2,000	1,600	2,000	400
401.700 - Capital Purchases					0
401.800 - Bank Fees	29	600	200	225	400
Total 401.000 - Executive	175,769	188,628	183,327	190,693	5,301
402.000 - Auditing Services/Financial Administration	10,856	14,000	14,000	15,000	0
403.000 - Tax Collection					0
403.110 - Wages - Tax Collector	36,165	38,000	38,000	38,000	0
403.161 - Employer Taxes	3,126	3,420	3,420	3,420	0

GENERAL FUND

Fund Balance Forward (from previous year)	211,950	409,683	409,683	382,800	
	12/31/2022	2023 Budget	12/31/23 FCST	2024 Budget	2023 Bud/Fcst
403.200 · Tax Collector Supplies	4,030	2,417	2,017	2,722	400
Total 403.000 · Tax Collection	43,320	43,837	43,437	44,142	400
404.000 · Legal Services					0
404.130 · Solicitor	42,867	38,500	38,000	35,000	500
404.314 · Consultant/Projects Non-Reimbursed/ RTK	37,082	12,000	31,000	15,000	19,000
404.317 · Legal Services for Reimbursement					0
Total 404.000 · Legal Services	79,948	50,500	69,000	50,000	18,500
408.000 · Engineering					0
408.130 · Engineer	32,210	30,000	25,000	25,000	5,000
408.318 · Grant Applications	6,509	5,000	6,000	5,000	1,000
408.314 · N Main SW Grant					0
408.316 · NPDES	9,951	14,000	17,000	14,000	3,000
408.317 · Engineering Services for Reimbursement	27,196	12,000	6,000	12,000	6,000
408.100 · Engineering Services Non-Reimbursed	754				0
Total 408.000 · Engineering	76,619	61,000	54,000	56,000	7,000
409.000 · Gen Government Buildings & Plant					0
409.230 · Heating Fuel	3,074	3,500	3,500	3,500	0
409.239 · Building - Supplies	1,127	1,200	1,200	1,200	0
409.361 · Building - Electric	6,796	7,500	7,500	7,500	0
409.366 · Building - Water	1,102	1,200	1,200	1,200	0
409.373 · R+M Borough Hall	7,631	9,400	6,400	5,600	3,000
409.374 · R+M Equipment	13,383	9,000	12,000	9,000	3,000
409.375 · Contracted Services	5,930	5,700	5,700	6,300	0
409.470 · Chairlift Inspection	96	150	150	150	0
409.700 · Annex Expenses/Incl. Flood Insurance	6,801	5,860	6,860	5,860	1,000
Total 409.000 · Gen Government Buildings & Plant	45,941	43,510	44,510	40,310	1,000
410.000 · Police					0
410.115 · Salary - Chief	91,356	95,889	95,889	100,648	0
410.131 · Salary - FT Police	288,788	308,275	304,224	366,530	4,051
410.132 · Salary - PT Police	133,441	136,850	136,850	112,500	0
410.133 · Overtime	15,286	18,000	18,000	18,900	0
410.134 · Holiday Pay	17,552	22,679	21,631	24,923	1,048
410.135 · Longevity Pay	3,400	3,400	3,400	3,400	0
410.136 · Vacation Buy-back					0
410.153 · Disability					0
410.156 · Health/Hospitalization/Dental	46,986	49,577	48,631	55,136	946
410.158 · Life/ST Disability/ADD	6,921	7,500	7,500	7,500	0
410.161 · Employer Taxes	46,605	52,658	52,199	56,421	459
410.210 · Office Supplies	845	1,100	700	1,100	400
410.130 · CSC Solicitor	2,569	1,000	2,407	300	1,407
410.230 · Vehicle Fuel	12,322	16,800	8,150	10,454	8,650
410.238 · Clothing & Uniforms	7,766	9,100	7,500	9,100	1,600

GENERAL FUND

Fund Balance Forward (from previous year)		211,950	409,683	409,683	382,800	
		12/31/2022	2023 Budget	12/31/23 FCST	2024 Budget	2023 Bud/Fcst
410.239 · Ammunition		3,032	3,500	3,000	4,000	500
410.260 · Minor Equipment		6,546	9,000	4,600	9,000	4,400
410.310 · Professional Services		3,791	4,425	4,400	4,425	25
410.321 · Telephone		8,655	7,559	7,600	8,000	41
410.325 · Postage		184	250	150	250	100
410.327 · Radio Equipment Maintenance		2,337	3,000	1,800	3,000	1,200
410.340 · Advertising/Printing		456	500	100	450	400
410.375 · R+M - Vehicles		3,441	7,800	5,200	7,800	2,600
410.376 · R+M - Speed Check Equipment		1,034	950	750	950	200
410.377 · R+M - Other		19,406	10,000	9,800	10,250	200
410.420 · Dues, Subscriptions & Memberships		2,045	2,050	2,050	1,050	0
410.460 · Training, Meetings & Conferences		1,432	2,000	1,845	2,000	155
410.700 · Capital Purchases		58,004	10,000	1,000	10,000	9,000
Total 410.000 · Police		784,200	783,862	749,376	828,087	34,486
411.000 · Fire						0
411.360 · Water (Mains)		13,356	13,600	13,600	14,000	0
411.500 · Contributions to Fire Company		22,700	22,700	22,700	22,700	0
Total 411.000 · Fire		36,056	36,300	36,300	36,700	0
412.000 · Ambulance/Rescue						0
412.500 · Contributions to Rescue Squad		0	0	0		0
Total 412.000 · Ambulance/Rescue		0	0	0	0	0
413.000 · Code Enforcement and Building						0
413.132 · Subcontract - Building Inspector		47,617	45,000	61,375	50,000	16,375
413.135 · Wages - Code Enforcement Officer (CEO)		21,232	20,174	22,874	20,580	2,700
413.158 · Life/ST Disability/ADD - CEO		566	564	564	585	0
413.161 · Employer Taxes - CEO		1,909	1,816	2,216	1,852	400
413.200 · Supplies		126	150	150	150	0
413.238 · Uniforms - CEO			400	300	500	100
413.260 · Minor Equipment - CEO		381	1,000	1,000	400	0
413.321 · Telephone		2,790	2,010	2,010	2,103	0
413.325 · Postage		510	240	240	510	0
413.340 · Advertising, Printing & Binding		250	250	700	605	450
413.460 · Training and Meetings - CEO		175	250	600	700	350
Total 413.000 · Code Enforcement and Building		75,557	71,854	92,029	77,986	20,175
414.000 · Planning and Zoning						0
414.175 · Subcontract - Zoning Officer/FPM		29,024	25,000	21,000	20,000	4,000
414.200 · Planning and Zoning Supplies						0
414.314 · ZHB Solicitor		4,124	10,000	5,000	7,000	5,000
414.316 · Recording Secretary & Court Reporter/ RTK Assistant		3,039	7,730	4,730	6,325	3,000
414.325 · Postage		182	250	100	250	150
414.341 · Zoning Hearing Advertisements		1,093	1,500	1,500	1,000	0
414.460 · Training and Meetings			1,500	0	5,000	1,500
Total 414.000 · Planning and Zoning		37,462	45,980	32,330	39,575	13,650

GENERAL FUND

Fund Balance Forward (from previous year)		211,950	409,683	409,683	382,800	
		12/31/2022	2023 Budget	12/31/23 FCST	2024 Budget	2023 Bud/Fcst
415.000 · Emergency Management						0
	415.100 · Elevation Expenses	625				0
	415.001 · Emergency Management - Other	1,745				0
	415.134 - Wages - Emergency Mgm't. Coordinator					0
	415.161 - Employer Taxes					0
	415.238 - Uniforms					0
	415.329 - Portable Radio					0
	415.460 - Training and Meetings	145	300	300	300	0
Total 415.000 · Emergency Management		2,515	300	300	300	0
427.000 · Solid Waste Disposal						0
	427.140 · Wages of Borough Staff		0			0
	427.161 · Employer Taxes		0			0
	427.210 · Supplies	439	1,000	1,000	390	0
	427.325 · Postage	2,325	3,000	3,000	3,020	0
	427.450 · Contracted Services	333,230	344,439	344,439	453,710	0
	427.470 · Miscellaneous	4,155	3,000	3,000	3,000	0
Total 427.000 · Solid Waste Disposal		340,149	351,439	351,439	460,120	0
430.00 · Public Works	000 · Public Works - General Services					0
	430.100 · Public Works Contractor	1,650	4,575	4,075	3,000	500
	430.130 · Sign Supplies	680	2,000	500	1,000	1,500
Total 430.00 · Public Works - General Services		2,330	6,575	4,575	4,000	2,000
432.000 · Snow						0
	432.200 · Supplies					0
	432.450 · Contracted Services	2,155	2,650	1,300	2,650	1,350
Total 432.000 · Snow		2,155	2,650	1,300	2,650	1,350
433.000 · Traffic Signals						0
	433.200 · Repairs	715	1,000	1,500	1,000	500
	433.361 · Electric	283	300	400	300	100
Total 433.000 · Traffic Signals		998	1,300	1,900	1,300	600
434.000 · Street Lights						0
	434.361 · Electric					0
	434.450 · Maintenance	335		0		0
Total 434.000 · Street Lights		335	0	0	0	0
435.000 · Sidewalks & Crosswalks						0
	435.300 - N. Main Street -Phase II			121,957		121,957
	435.310 - N. Main Street - PA Sewer & PennDot Match					0
	435.370 - S. Main Street/Streets					0
Total 435.000 - Sidewalks & Crosswalks		0	0	121,957	0	121,957
438.000 · Road & Bridge Maintenance						0
	438.370 · Repairs & Maintenance Services					0
	439.000 · Road Construction & Rebuild					0
Total 438.000 · Road & Bridge Maintenance		0	0	0	0	0
451.000 · Recreation						0

GENERAL FUND

Fund Balance Forward (from previous year)	211,950	409,683	409,683	382,800	
	12/31/2022	2023 Budget	12/31/23 FCST	2024 Budget	2023 Bud/Fcst
451.500 · Rec Programs					0
451.001 · Recreation - Other/Incl. Rec. Rm. Insurance	6,185	5,000	5,000	5,000	0
Total 451.000 · Recreation	6,185	5,000	5,000	5,000	0
454.000 · Parks					0
454.320 · Buttonwood Park					0
454.360 · Park Water					0
454.361 · Flag Pole Electric					0
454.371 · Park Maintenance					0
454.375 · Buttonwood Pavillion					0
454.400 · Community Garden					0
455.500 · Shade Tree Programs					0
454.450 · Reading Ave Woods					0
454.001 · Parks - Other (PECO)					0
454.700 · Mary Yardley Bridge Match					0
Total 454.000 · Parks	0	0	0	0	0
461.000 - Environmental Advisory Commission	368				0
471.000 - Debt Principal					0
471.100 - Capital Projects Principal					0
471.200 · Sidewalk/Intersection Loan					0
471.210 - Radios	9,747				0
471.220 - Vehicles	16,536	8,195	8,195	8,404	0
Total 471.000 · Debt Principal	26,283	8,195	8,195	8,404	0
472.000 - Debt Interest					0
472.100 - Capital Projects Interest					0
472.200 - Sidewalk/Intersection Loan					0
472.210 - Radios	105				0
472.220 - Vehicles	1,258	643	643	434	0
Total 472.000 - Debt Interest	1,362	643	643	434	0
483.000 · Pension Contributions					0
483.100 · Employer Contribution-PPF	70,036	82,929	82,929	85,885	0
483.200 · Employer Contribution-NUPP	5,074	5,220	5,220	5,376	0
Total 483.000 · Pension Contributions	75,110	88,149	88,149	91,261	0
484.000 - Insurance - Workers Comp	19,333	18,201	22,714	22,714	4,513
486.000 - Insurance					0
486.150 - Property/Liability/Inland/Crime/PL447/Auto	46,375	48,465	49,920	42,920	1,455
486.450 - Professional Liability/E&O					0
Total 486.000 Insurance	46,375	48,465	49,920	42,920	1,455
491.000 - Refunds of PY Revenues	2,441		1,624		1,624
492.000 · Interfund Operating Transfers - Out					0
492.960 - Transfer to Sidewalk Fund	58,494				0
492.250 - Transfer to Capital Reserve					0
492.950 - Transfer to Emergency Reserve Fund	7,000				0
492.880 - Transfer to Police Pension Fund					0

GENERAL FUND

	211,950	409,683	409,683	382,800	
	12/31/2022	2023 Budget	12/31/23 FCST	2024 Budget	2023 Bud/Fcst
Fund Balance Forward (from previous year)					
492.010 - Transfer to General Fund					0
492.700 - Transfer ARPA Fund					0
Total 492.000 · Interfund Operating Transfers - Out	65,494	0	0	0	0
Total Expense	1,967,680	1,883,307	1,987,331	2,032,516	104,024
Net Income	197,733	1,696	(26,883)	(47,983)	
Ending Fund Balance	409,683	411,379	382,800	334,817	
IF exclude SW \$121,957 borrowed from GF:					
TOTAL EXPENSE	1,967,680	1,883,307	1,865,374	2,032,516	
NET INCOME	197,733	1,696	95,074	(47,983)	
ENDING FUND BALANCE	409,683	411,379	504,757	456,774	

LIQUID FUELS FUND

Fund Balance Forward (from previous year)

93,142 132,991 132,991 199,355

	12/31/2022	2023 Budget	12/31/23 FCST	2024 Budget	2023 Bud/Fcst
Income					DELTA
341.000 · Interest Earnings	2,110	2,400	9,105	7,300	6,705
355.000 · State Shared Revenue & Entitlements					
355.030 - Motor Vehicle Fuel Tax	67,170	67,852	69,258	68,111	1,405
Total 355.000 - State Shared Revenue & Entitlements	67,170	67,852	69,258	68,111	1,405
357.000 · Local Grants					
Total 395.000 · Refunds of Prior Year Expenditures	0	0	0	0	0
Total Income	69,280	70,252	78,363	75,411	8,111
Expense					
401.000 · Executive					
401.800 · Bank Fees					
Total 401.000 · Executive	0	0	0	0	0
432.000 · Snow					
432.200 · Supplies	5,138	3,500	2,000	5,000	1,500
432.450 · Contracted Services	24,293	50,000	10,000	50,000	40,000
Total 432.000 · Snow	29,431	53,500	12,000	55,000	41,500
Total Expense	29,431	53,500	12,000	55,000	41,500
Net Income	39,849	16,752	66,363	20,411	49,611
Ending Fund Balance	132,991	149,744	199,355	219,766	

STREET IMPROVEMENT FUND

Fund Balance Forward (from previous year)	128,949	160,600	160,600	197,213	
	12/31/2022	2023 Budget	12/31/23 FCST	2024 Budget	2023 Bud/Fcst
Income					DELTA
301.000 - Real Estate Taxes					
301.100 - RE Tax - Current Year Levy	38,442	38,841	38,841	38,636	0
301.200 - RE Tax - Prior Year Levy	874	600	600	600	0
301.300 - RE Tax - Delinquent					0
Total 301.000 - Real Estate Taxes	39,317	39,441	39,441	39,236	0
341.000 - Interest Earnings	2,440	2,400	4,422	3,500	2,022
355.130 - Foreign Fire Insurance Premium					0
355.999 - Other State Shared					0
Total 355.000 - State Shared Revenue & Entitlements					0
357.000 - Local Grants					0
357.030 - Highways & Streets - PADOT		100,000	100,000		0
357.050 - Open Space					0
357.060 - Green Trails (MYB)					0
Total 357.000 - Local Grants		100,000	100,000	0	0
Total Income	41,756	141,841	143,863	42,736	2,022
Expense					
435.000 - Sidewalks & Crosswalks					
435.300 - N. Main Street -Phase II			100,000		100,000
435.310 - Afton Ave. Streetscape					0
435.370 - S. Main Street/Streets					0
Total 435.000 - Sidewalks & Crosswalks			100,000		100,000
438.000 - Road & Bridge Maintenance					0
438.370 - Repairs & Maintenance Services	8,106	17,250	7,250	8,100	10,000
439.000 - Road Construction & Rebuild					0
Total 438.000 - Road & Bridge Maintenance	8,106	17,250	7,250	8,100	10,000
Total Expense	8,106	17,250	107,250	8,100	90,000
Net Income	33,651	124,591	36,613	34,636	87,978
Ending Fund Balance	160,600	285,191	197,213	231,849	

STREET LIGHT FUND

	22,698	21,412	21,412	20,509	
Fund Balance Forward (from previous year)	12/31/2022	2023 Budget	12/31/23 FCS	2024 Budget	2023 Bud/Fcst
Income	DELTA				
301.000 · Real Estate Taxes					
301.100 · RE Tax - Current Year Levy	29,438	29,743	29,743	29,586	0
301.200 · RE Tax - Prior Year Levy	669	500	500	500	0
301.300 · RE Tax - Delinquent					0
Total 301.000 · Real Estate Taxes	30,107	30,243	30,243	30,086	0
341.000 · Interest Earnings	447	600	1,354	1,100	754
Total 395.000 · Refunds of Prior Year Expenditures	0	0	0	0	0
Total Income	30,554	30,843	31,597	31,186	754
Expense					
434.000 · Street Lights					
434.361 · Electric	22,323	20,000	22,000	22,000	2,000
434.450 · Maintenance	9,517	10,000	10,500	10,000	500
Total 434.000 · Street Lights	31,841	30,000	32,500	32,000	2,500
Total Expense	31,841	30,000	32,500	32,000	2,500
Net Income	(1,286)	843	(903)	(814)	1,746
Ending Fund Balance	21,412	22,255	20,509	19,695	

CAPTIAL RESERVE FUND

	287,620	287,620	212,558	212,558	223,440	
Fund Balance Forward (from previous year)						
	2022 Budget	12/31/2022	2023 Budget	12/31/23 FCST	2024 Budget	2023 Bud/FCst
Income						DELTA
301.000 · Real Estate Taxes						
301.100 · RE Tax - Current Year Levy	69,982	69,266	69,984	69,984	69,614	0
301.200 · RE Tax - Prior Year Levy	1,186	1,575	1,500	1,500	1,100	0
Total 301.000 · Real Estate Taxes	71,168	70,841	71,484	71,484	70,714	0
341.000 · Interest Earnings	20	3,428	1,200	18,078	10,000	16,878
Total 355.000 - State Shared Revenue & Entitlements			0	0	0	0
357.000 · Local Grants						0
357.030 - Highways & Streets - PADOT				180,190		180,190
357.050 - MFT - Sidewalks - No Match			218,503	112,500		106,003
357.060 - Green Trails (MYB)	40,000		40,000	40,000		0
Total 357.000 - Local Grants	40,000	0	258,503	332,690	0	74,187
387.000 · Contributions from Private Sector	35,000	6,000		41,000		41,000
391.000 · Proceeds of Fixed Asset Disposition						0
392.000 Interfund Transfers*						0
*Alloc. From Prior Year Tax Levy or Collected Funds						0
392.050 - Interfund Transfer Equity Fuels Fund				50,000		50,000
392.450 - Interfund Transfer Recreation Fund						0
392.550 - Interfund Transfer Street Lights Fund						0
392.750 - Interfund Transfer Sovereign Grant Fund						0
392.800 - Interfund Transfer 2015 Grant Fund						0
392.850 - Interfund Transfer Street Improvement Fund						0
392.990 - Interfund Transfer Sidewalk Fund						0
Total 392.000 - Interfund Operating Transfers - In	0	0	0	50,000	0	50,000
395.000 · Refunds of Prior Year Expenditures						0
395.040 · Other Refunds of PY Expenditures			43,198			43,198
Total 395.000 · Refunds of Prior Year Expenditures	0	0	43,198	0	0	43,198
Total Income	146,188	80,269	374,385	513,252	80,714	138,867
Expense						
401.000 · Executive						
401.800 · Bank Fees		24				
Total 401.000 · Executive	0	24	0	0	0	0
408.000 · Engineering						0
408.317 · Engineering Services for Reimbursement		103,669		417		417
408.100 · Engineering Services Non-Reimbursed						0
Total 408.000 · Engineering	0	103,669	0	417	0	417
435.000 · Sidewalks & Crosswalks						0
435.300 - N. Main Street -Phase II				200,000		200,000
435.310 - Afton Ave. Streetscape						0
435.370 - S. Main Street/Streets						0
Total 435.000 - Sidewalks & Crosswalks				200,000		200,000
438.000 · Road & Bridge Maintenance						0
454.700 - Mary Yardley Bridge Match	236,867	16,638	301,953	301,953		0
Total 454.000 · Parks	236,867	16,638	301,953	301,953	0	0
471.000 · Debt Principal						0
471.200 · Sidewalk/Intersection Loan	35,000	35,000				0
Total 471.000 · Debt Principal	35,000	35,000	0	0	0	0
Total Expense	271,867	155,331	301,953	502,370	0	200,416
Net Income	(125,679)	(75,062)	72,432	10,882	80,714	61,549
Ending Fund Balance	161,941	212,558	284,989	223,440	304,155	

RECREATION FUND

	12/31/2022	2023 Budget	12/31/23 FCST	2024 Budget	2023 Bud/Fcst
Fund Balance Forward (from previous year)	35,900	49,679	49,679	58,121	
Income					DELTA
301.000 · Real Estate Taxes					
301.100 · RE Tax - Current Year Levy	23,897	24,144	24,144	16,011	0
301.200 · RE Tax - Prior Year Levy	543	600	600	381	0
Total 301.000 · Real Estate Taxes	24,440	24,744	24,744	16,392	0
341.000 · Interest Earnings	665	840	2,484	2,000	1,644
342.000 · Rents					0
342.400 - Community Garden Plots	620	620	640	640	20
Total 342.000 - Rents	620	620	640	640	20
367.000 - CFS Recreation (Programs)	10,909	12,000	14,049	12,000	2,049
387.000 · Contributions from Private Sector	5,220	300	310	300	10
Total Income	41,854	38,504	42,227	31,332	3,723
Expense					
401.800 · Bank Fees	74	100		100	100
Total 401.000 · Executive	74	100	0	100	100
451.000 · Recreation					0
451.500 · Rec Programs	6,768	10,000	10,000	10,000	0
451.001 · Recreation - Other/Incl. Rec. Rm. Insurance	6,615	300	300	300	0
Total 451.000 · Recreation	13,383	10,300	10,300	10,300	0
454.000 · Parks					0
454.320 · Buttonwood Park/Tot Lot	2,787	4,000	2,500	4,400	1,500
454.360 · Park Water	655	630	630	655	0
454.361 · Flag Pole Electric	582	800	800	585	0
454.371 · Park Maintenance	8,678	19,400	18,400	13,550	1,000
454.375 · Buttonwood Pavillion	442	500	700	3,040	200
454.400 · Community Garden	180	400	0	400	400
455.500 · Shade Tree Programs	720	1,500	55	1,550	1,445
454.450 - Reading Ave Woods					0
454.001 · Parks - Other (PECO)	575	400	400	640	0
Total 454.000 · Parks	14,618	27,630	23,485	24,820	4,145
Total Expense	28,075	38,030	33,785	35,220	4,245
Net Income	13,779	474	8,442	(3,888)	
Ending Fund Balance	49,679	50,154	58,121	54,234	

FIRE FUND

	943	2,173	2,173	2,528	
Fund Balance Forward (from previous year)	12/31/2022	2023 Budget	12/31/23 FCST	2024 Budget	2023 Bud/Fcst
Income					DELTA
301.000 · Real Estate Taxes					
301.100 · RE Tax - Current Year Levy	29,438	29,743	29,743	29,586	0
301.200 · RE Tax - Prior Year Levy	669	400	400	470	0
Total 301.000 · Real Estate Taxes	30,107	30,143	30,143	30,056	0
341.000 · Interest Earnings	123	100	712	575	612
Total Income	30,230	30,243	30,855	30,631	611
Expense					
411.000 · Fire					
411.500 · Contributions to Fire Company	29,000	29,000	30,500	29,000	1,500
Total 411.000 · Fire	29,000	29,000	30,500	29,000	1,500
Total Expense	29,000	29,000	30,500	29,000	1,500
Net Income	1,230	1,243	355	1,631	889
Ending Fund Balance	2,173	3,416	2,528	4,159	

AMBULANCE FUND

	12/31/2022	2023 Budget	12/31/23 FCS	2024 Budget	2023 Bud/Fcst
Fund Balance Forward (from previous year)	239	1,507	1,507	2,176	
Income					DELTA
301.000 · Real Estate Taxes					
301.100 · RE Tax - Current Year Levy	19,741	19,945	19,945	19,840	0
301.200 · RE Tax - Prior Year Levy	449	500	500	315	0
Total 301.000 · Real Estate Taxes	20,190	20,445	20,445	20,155	0
341.000 · Interest Earnings	78	120	424	350	304
Total Income	20,268	20,565	20,869	20,505	304
Expense					
412.000 · Ambulance/Rescue					
412.500 · Contributions to Rescue Squad	19,000	19,000	20,200	19,000	1,200
Total 412.000 · Ambulance/Rescue	19,000	19,000	20,200	19,000	1,200
Total Expense	19,000	19,000	20,200	19,000	1,200
Net Income	1,268	1,565	669	1,505	896
Ending Fund Balance	1,507	3,072	2,176	3,681	

SOVEREIGN GRANT FUND					
8 Homes					
Fund Balance Forward (from previous year)	1,033,176	903,699	903,699	447,854	
	12/31/2022	2023 Budget	12/31/23 FCST	2024 Budget	2023 Bud/Fcst
Income	DELTA				
341.000 · Interest Earnings	1,895	400	3,496	1,000	3,096
351.000 · Federal Entitlements					0
351.100 - FEMA/PEMA Grants		1,010,685	1,010,685		0
Total 351.000 · Federal Entitlements	0	1,010,685	1,010,685	0	0
395.000 · Refunds of Prior Year Expenditures					0
395.040 · Other Refunds of PY Expenditures					0
395.050 - Homeowner Share Elevations	30,113		30,000		30,000
Total 395.000 · Refunds of Prior Year Expenditures	30,113	0	30,000	0	30,000
Total Income	32,008	1,011,085	1,044,181	1,000	33,096
Expense					
401.460 - Training & Meetings					0
401.700 · Capital Purchases					0
401.800 · Bank Fees			26		26
Total 401.000 · Executive			26	0	26
402.000 · Auditing Services/Financial Administration					0
415.000 · Emergency Management					0
415.100 · Elevation Expenses	161,486	1,797,161	1,500,000	448,854	297,161
Total 415.000 · Emergency Management	161,486	1,797,161	1,500,000	448,854	297,161
Total Expense	161,486	1,797,161	1,500,026	448,854	297,135
Net Income	(129,477)	(786,076)	(455,845)	(447,854)	330,231
Ending Fund Balance	903,699	117,623	447,854	(0)	

EMERGENCY FUND

EMERGENCY FUND						
Fund Balance Forward (from previous year)	178,601	178,601	105,968	105,968	181,524	
	12/31/2022	Oct- Dec 2022	2023 Budget	12/31/23 FCST	2024 Budget	2023 Bud/Fcst
Income	DELTA					
341.000 · Interest Earnings	2,817	900	4,080	6,837	5,600	2,757
357.000 · Local Grants						0
357.030 - Highways & Streets - PADOT			74500	94670	0	20,170
357.050 - MFT - Sidewalks - No Match						0
357.060 - Green Trails (MYB)						0
Total 357.000 - Local Grants			74500	94670	0.01	20,170
392.000 Interfund Transfers*						0
392.010 - Interfund Transfer from General Fund	7,000	0				0
Total 392.000 - Interfund Operating Transfers - In	7,000	0	0	0	0	0
Total Income	9,817	900	78,580	101,507	5,600	22,927
Expense						
409.000 · Gen Government Buildings & Plant						
409.373 · R+M Borough Hall	9,731	9800		4000		4,000
Total 409.000 · Gen Government Buildings & Plant	9,731	9,800	0	4,000		4,000
435.000 · Sidewalks & Crosswalks						0
435.300 - N. Main Street -Phase II	72,719	100000		21,951		21,951
435.310 - Afton Ave. Streetscape						0
435.370 - S. Main Street/Streets						0
Total 435.000 - Sidewalks & Crosswalks	72,719	100,000	0	21,951	0	21,951
471.000 - Debt Principal						0
Total 492.000 · Interfund Operating Transfers - Out	0	0	0	0	0	0
Total Expense	82,450	109,800	0	25,951	0	25,951
Net Income	72,633	(108,900)	78,580	75,556	5,600	3,024
Ending Fund Balance	105,968	69,701	184,548	181,524	187,124	

SIDEWALK FUND

	5,039	15,273	15,273	16,006	
Fund Balance Forward (from previous year)	12/31/2022	2023 Budget	12/31/23 FCST	2024 Budget	2023 Bud/Fcst
Income	DELTA				
341.000 · Interest Earnings	424		733	600	733
357.000 · Local Grants					0
357.030 - Highways & Streets - PADOT/GLG					0
357.050 - MFT - Sidewalks - No Match					0
Total 357.000 - Local Grants	0	0	0	0	0
392.000 Interfund Transfers*					0
392.010 - Interfund Transfer General Fund	58,494				0
Total 392.000 - Interfund Operating Transfers - In	58,494	0	0	0	0
395.040 · Other Refunds of PY Expenditures	33				0
Total 395.000 · Refunds of Prior Year Expenditures	33				0
Total Income	58,950	0	733	600	733
Expense					
408.000 · Engineering					0
408.317 · Engineering Services for Reimbursement	17,850				0
408.100 · Engineering Services Non-Reimbursed					0
Total 408.000 · Engineering	17,850	0	0	0	0
435.000 · Sidewalks & Crosswalks					0
435.300 - N. Main Street -Phase II					0
435.310 - N. Main Street - PA Sewer & PennDot Match					0
435.370 - Intersection - GLG - 30% match					0
Total 435.000 - Sidewalks & Crosswalks	0	0	0	0	0
461.000 - Environmental Advisory Commission					0
471.000 - Debt Principal					0
471.200 · Sidewalk/Intersection Loan	30,000				0
Total 471.000 · Debt Principal	30,000	0	0	0	0
472.000 - Debt Interest					0
472.200 - Sidewalk/Intersection Loan	867				0
472.220 - Vehicles					0
Total 472.000 - Debt Interest	867	0	0	0	0
492.000 · Interfund Operating Transfers - Out					0
Total 492.000 · Interfund Operating Transfers - Out	0	0	0	0	0
Total Expense	48,716	0	0	0	0
Net Income	10,234	0	733	600	733
Ending Fund Balance	15,273	15,273	16,006	16,606	

Mayors Clock Fund

	12/31/2022	2023 Budget	12/31/23 FCST	2024 Budget	2023 Bud/Fcst
Fund Balance Forward (from previous year)	1,732	1,757	1,757	1,606	
Income					
341.000 · Interest Earnings	25	2	99	80	97
387.000 · Contributions from Private Sector			400		400
Total Income	25	2	499	80	497
Expense					
409.000 · Gen Government Buildings & Plant					
409.374 · R+M Equipment		650	650	650	0
Total 409.000 · Gen Government Buildings & Plant	0	650	650	650	0
Total Expense	0	650	650	650	0
Net Income	25	(648)	(151)	(570)	497
Ending Fund Balance	1,757	1,109	1,606	1,036	

CAPTIAL PROJECTS FUND

Fund Balance Forward (from previous year)	247,798	33,892	33,892	161,554	
	12/31/2022	2023 Budget	12/31/23 FCST	2024 Budget	2023 Bud/Fcst
Income					DELTA
341.000 · Interest Earnings	620	65	683	600	618
342.000 · Rents					0
342.100 - Parking Spaces					0
342.200 - Buildings					0
342.400 - Community Garden Plots					0
Total 342.000 - Rents	0	0	0	0	0
351.000 · Federal Entitlements					0
351.100 - FEMA/PEMA Grants					0
Total 351.000 · Federal Entitlements	0	0	0	0	0
355.000 · State Shared Revenue & Entitlements					0
355.030 - Motor Vehicle Fuel Tax					0
355.050 - Pension State Aid					0
355.080 - Alcoholic Beverage Tax					0
355.090 - Public Utility Realty Tax					0
355.130 - Foreign Fire Insurance Premium					0
355.999 - Other State Shared			55,000		55,000
Total 355.000 - State Shared Revenue & Entitlements	0	0	55,000	0	55,000
357.000 · Local Grants					0
357.030 - Highways & Streets - PADOT					0
357.050 - MFT - Sidewalks - No Match		220,000	220,000		0
357.060 - Green Trails (MYB)					0
Total 357.000 - Local Grants	0	220,000	220,000	0	0
393.130 - General Obligation Note Proceeds					0
Total 395.000 · Refunds of Prior Year Expenditures	0	0	0	0	0
Total Income	620	220,065	275,683	600	55,618
Expense					
435.000 · Sidewalks & Crosswalks					
435.300 - N. Main Street -Phase II	200,000				0
435.310 - Afton Ave. Streetscape					0
435.370 - S. Main Street/Streets	0	0	0	0	0
Total 435.000 - Sidewalks & Crosswalks	200,000	0	0	0	0
454.000 · Parks					
454.001 - Parks - Other (PECO)		55,000	55,000		0 Peco Lot next year
454.700 - Mary Yardley Bridge Match					0
Total 454.000 · Parks	0	55,000	55,000	0	0
461.000 - Environmental Advisory Commission					0
471.000 - Debt Principal					0
471.100 - Capital Projects Principal	10,000	90,000	89,271	100,000	729
Total 471.000 · Debt Principal	10,000	90,000	89,271	100,000	729
472.000 - Debt Interest					0
472.100 - Capital Projects Interest	4,525	3,750	3,750	2,163	0
Total 472.000 - Debt Interest	4,525	3,750	3,750	2,163	0
Total Expense	214,525	148,750	148,021	102,163	728
Net Income	(213,905)	71,315	127,662	(101,563)	56,347
Ending Fund Balance	33,892	105,208	161,554	59,992	

93 North Delaware
Elevation

	12/31/2022	2023 Budget	12/31/23 FCST	2024 Budget	2023 Bud/Fcst
Fund Balance Forward (from previous year)	448,285	437,914	437,914	435,744	
Income	DELTA				
341.000 · Interest Earnings	1,990	100	7,893	2,900	7,793
Total 395.000 · Refunds of Prior Year Expenditures	0	0	0	0	0
Total Income	1,990	100	7,893	2,900	7,793
Expense					
415.000 · Emergency Management					
415.100 · Elevation Expenses	12,361	437,800	10,063	435,744	
Total 415.000 · Emergency Management	12,361	437,800	10,063	435,744	
Total Expense	12,361	437,800	10,063	435,744	
Net Income	(10,371)	(437,700)	(2,170)	(432,844)	
Ending Fund Balance	437,914	214	435,744	2,900	

**33 North Delaware
Mitigation Reconstruction**

Fund Balance Forward (from previous year)	0	153,003	153,003	152,556	
	12/31/2022	2023 Budget	12/31/23 Fcst	2024 Budget	2023 Bud/Fcst
Income					DELTA
341.000 · Interest Earnings	580		2,768		2,768
351.000 · Federal Entitlements					0
351.100 - FEMA/PEMA Grants	150,000				0
Total 351.000 · Federal Entitlements	150,000	0	0	0	0
395.050 - Homeowner Share Elevations	5,000				0
Total 395.000 · Refunds of Prior Year Expenditures	5,000	0	0	0	0
Total Income	155,580	0	2,768	0	2,768
Expense					
415.000 · Emergency Management					
415.100 · Elevation Expenses	2,577	150,000	3,215	146,785	
Total 415.000 · Emergency Management	2,577	150,000	3,215	146,785	
Total Expense	2,577	150,000	3,215	146,785	
Net Income	153,003	(150,000)	(447)	(146,785)	
Ending Fund Balance	153,003	3,003	152,556	5,771	

ARPA (Rescue) Funds

	93,433	39,009	39,009	39,723	
Fund Balance Forward (from previous year)	12/31/2022	2023 Budget	12/31/23 FCST	2024 Budget	2023 Bud/Fcst
Income					DELTA
341.000 · Interest Earnings	300	100	713	600	613
Total 392.000 · Interfund Operating Transfers - In	0	0	0	0	0
Total Income	300	100	713	600	613
Expense					
409.000 · Gen Government Buildings & Plant					
409.373 · R+M Borough Hall	54,724				0
Total 409.000 · Gen Government Buildings & Plant	54,724	0	0	0	0
492.000 · Interfund Operating Transfers - Out					
492.010 · Transfer to General Fund					0
492.700 · Transfer to ARPA Fund					0
Total 492.000 · Interfund Operating Transfers - Out	0	0	0	0	0
Total Expense	54,724	0	0	0	0
Net Income	(54,423)	100	713	600	613
Ending Fund Balance	39,009	39,109	39,723	40,323	