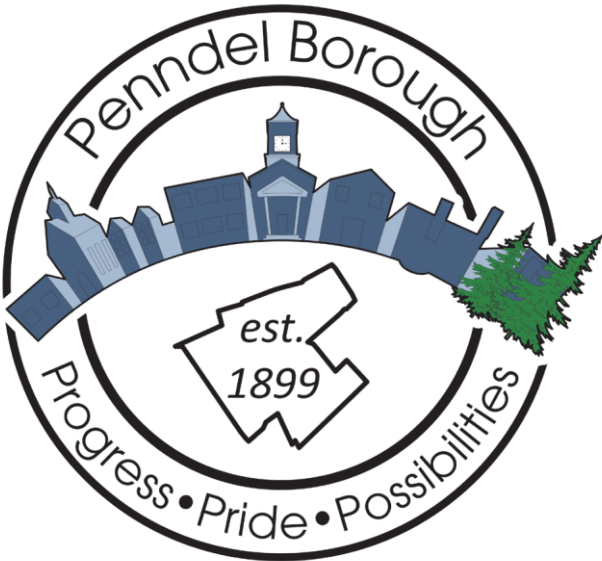


BOROUGH OF PENNDEL



2022 Budget

ELECTED OFFICIALS

Mayor

Robert Winkler

Borough Council

Beverly Wolfe - Council President

Mark Moffa – Council Vice President

Councilors

Joseph Dudash

Laura Germain

Barb Heffelfinger

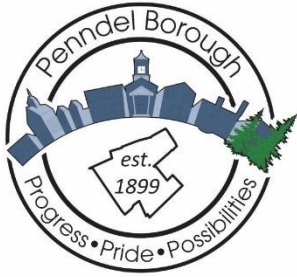
Gary Nickerson

John Stratz

Geoff Thompson – Borough Manager

Marie Serota – Borough Secretary/Treasurer

Karen Kondrk – Assistant Borough Secretary



300 S. Bellevue Avenue
Penndel, PA 19047
Phone: 215.757.5152
www.penndelboro.com

December 20, 2021

The proposed 2022 Budget is respectfully submitted to the Council and Mayor of The Borough of Penndel for your review and comment.

Budget Overview and Letter of Transmittal

The General Fund is the largest operating fund and accounts for many common local government services, general administration, financial accounting services, legal, engineering and information technology expenses, tax collection services, facilities maintenance, and public works services.

Appropriations from the General Fund are available for any legal expenditure, however, tax levies for special purposes such as fire services and debt payments are available only for that purpose. For example, the Borough cannot use proceeds from the Fire Tax for police services. Revenues and expenditures in each fund are specific to that fund and its legally allowable purpose(s),

The General Fund, Sewer Operating Fund and Refuse Fund account for all personnel, benefits, insurance, utility, maintenance and operational expenditures. Appropriations from other funds are limited to capital improvements or restricted purposes. Examples of the latter include debt payments, state highway aid, and volunteer fire company support.

Each Operating and Capital Fund in the proposed budget shows beginning fund balances, projected revenues, projected expenditures and ending fund balances for the new fiscal year and highlights the cost for those separate and distinct governmental functions. All fund balances were reconciled to the latest audited financial statements.

Budget Highlights

Operating appropriations in the proposed 2022 budget provide the resources needed to continue the level of Borough government service expected by the residents. The appropriation supports continuing levels of police services, fire and rescue services, maintenance of public roads and right-of-way, park maintenance, refuse and recycling collections and the operations of the sewer collection system. Appropriations also include payment on outstanding debt obligations, funding for certain infrastructure improvement and capital equipment acquisition.

In 2021, PennDel Borough began collecting 1% Earned Income Tax. The revenue from this EIT helped to fund our ongoing Revitalization Program and the hiring of a Borough Manager to assist with this initiative and other necessary internal procedures and policies. PennDel Borough had previously received a PA Small Water and Sewer Grant in the amount of \$213,000 for the upgrade of the main sewer line that runs under the decommissioned sewer plant directly into the Neshaminy Interceptor. This project was completed in 2021. Borough Council is anticipating in 2022, the completion of the redesigned intersection of Lincoln Highway and Hulmeville Avenue. PennDOT is scheduled to begin in May of 2022. The complete re-working of the intersections of Lincoln Highway at Bellevue Avenue and Lincoln Highway at Durham Road set for 2023. The Borough had previously received a state Multi-Modal grant in the amount of \$500,000.00 for infrastructure improvements in that area and we will be working alongside PennDOT to use the grant funds to do other work and upgrades. PennDel Borough, in conjunction with the Bucks County Planning Commission continues to move forward with the Revitalization Task Force envisioning the future of the Borough's downtown area and Lincoln Highway corridor, passing the new Transit Oriented District Overlay (TOD) and accompanying zoning and receiving renewal of our Enterprise Zone designation. The revised Transit Oriented District Overlay (TOD) encompasses the entire Lincoln Highway corridor in the Borough and many other areas previously not a part of the TOD overlay. This lessens the restrictions on developers that we had in place for many years and encourages new ideas for vacant tracts.

The supporting data on the budget schedules offers an additional level of detail for specific line items in each operating budget which council is committed to expanding and refining for increased transparency. This information provides Borough Council and the administrative staff with a detailed understanding of specific budget appropriations. This information assists in further understanding the sources of revenue that support budget appropriations and the cost of Borough services and provides more meaning to the budget projections.

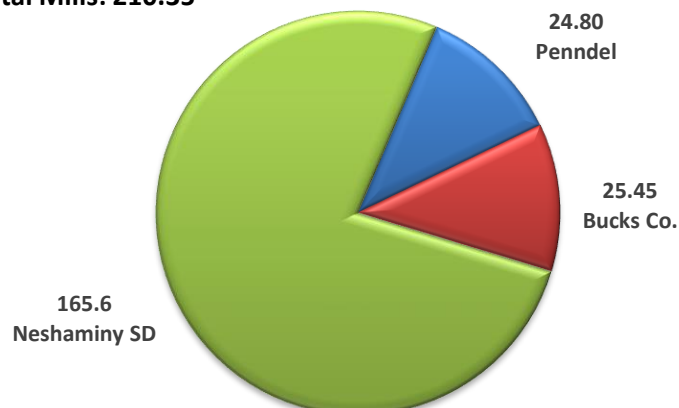
The proposed budget is developed from an analysis in trends and revenues and expenditures from prior years, a detailed review of individual line item projections, and evaluation of programs and service and current economic conditions. Allocating resources in the most efficient manner is important in maintaining accustomed service levels and providing needed capital improvements.

The proposed budget includes a real estate tax of 19.30 mills in the General Fund, a 3.00 mil reduction, 3.00 mills in the Fire Fund, and 2.50 mills in the Debt Service Fund.

Sewer rates for residential and commercial users will not increase in 2022. Refuse rates also will increase 5% in 2022. If council adopts the proposed budget in its current form the total municipal tax rate will be 24.80 mills.

Where does your property tax go?

2022 Total Mills: 210.35



The Budget Format

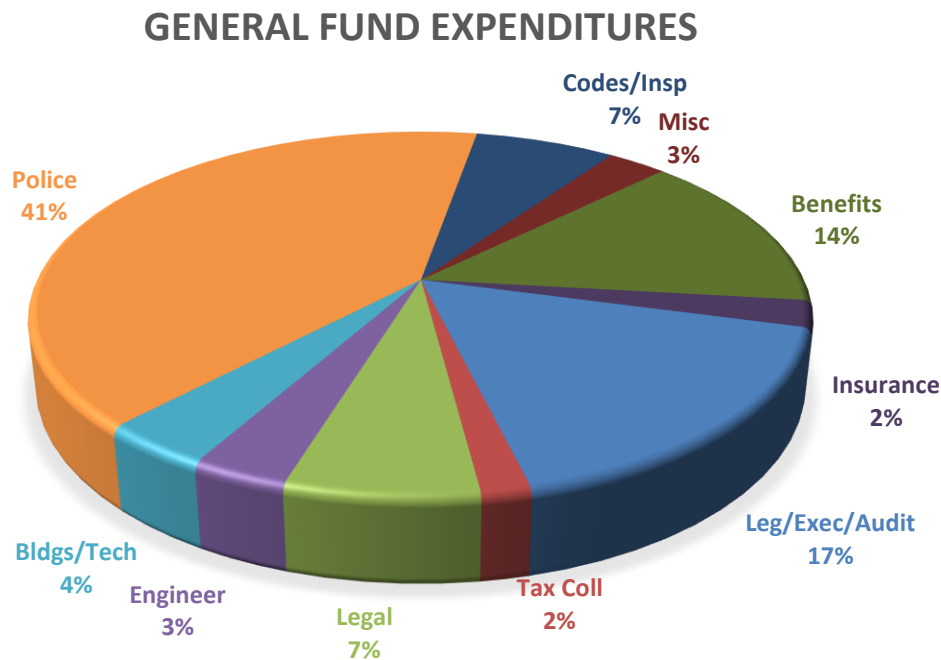
The budget is prepared in a line item format using the Pennsylvania Chart of Accounts for local governments published by the State Department of Community and Economic Development (DCED). This format provides uniformity of account numbers and titles across department budgets and operating funds.

Uniformity in the budget format and consistency in posting revenues and expenditures to the line item account allows Council and staff to monitor variations in budget appropriation during the fiscal year and from year to year. It simplifies review of monthly financial statements and translates to improved accuracy in accounting and budgeting.

Fund Highlights

General Fund

The General Fund is the largest fund and covers nearly all aspects and needs of the Borough that do not have their own fund. The primary sources of revenue for this fund comes from taxes, permits, charges for services and intergovernmental revenue. The largest expenditures are Administrative costs, Police services, and employer paid benefits. For 2022, the General Fund revenues are projected to be \$1,052,155 and expenses are projected to be \$1,025,101 with an estimated ending balance of \$258,234 on December 31, 2022.



Fire Protection Fund

The Fire Protection Fund provides revenue to the volunteer fire company. Approximately 97% of fire departments in Pennsylvania are volunteer based. Municipalities collect a tax from the residents and disperse to the local fire company servicing the area for fire protection services. The 2022 Fire Protection Fund has projected revenues of \$53,737 with projected expenses of \$53,737.

Debt Service Fund

The Debt Service Fund is used to pay Borough debt, which includes the principal plus interest and any fees associated with the loan. Debt is incurred whenever the Borough needs additional funding to offset major capital projects. The Borough presently has two outstanding loans, one from 2006 and one from 2012, which have been consolidated into a fixed rate note plus an extra \$300,000 to fund the completion of the sewer main project. The Borough annual payments on principal will be \$110,000, with interest payments of \$13,741. The 2006 loan will still be paid off in 2027, the 2012 loan in 2032 and the 2020 loan in 2040.

Refuse Collection Fund

The revenues in the Refuse Fund are made up of fees charged to residents for solid waste and recycling services and now includes appropriations for administrative costs. For 2022, the Borough will continue with Waste Management, Inc. the annual fee to Borough residents will be \$344.18 per unit.

Pension Funds

The Police and Municipal Employees Pension Funds are trust funds that provide monthly defined-benefit pensions to retired employees. There are currently two employees in the Non-Uniformed Employee Pension Plan and one employee in the Police Pension Plan.

The pension plans are projected to have total combined assets of \$662,885 as of the end of 2022.

Highway Aid Fund (Liquid Fuels)

The Highway Aid Fund is funded by the State Motor Vehicle Fuel Tax. Expenses in this fund are limited to specific items as specified by the Commonwealth, examples being road maintenance costs such as snow plowing, streetlight and traffic signal electricity. The Commonwealth periodically audits the Fund to ensure compliance with state regulations. The Borough's annual allotment is based on population and road mileage. Anticipated revenue in this fund for 2021 is down from the 2021 allotment of \$57,587 to \$56,720 for 2022 with expenses projected at \$154,200. This fund is projected to have an ending balance of \$21,005 as of the end of 2022.

Sewer Capital Fund

The Sewer Capital Fund accounts for approximations to maintain and improve the Borough's sewer collection system, including its two pumping stations. Inter-fund Transfers from the Sewer Operating Fund helps to support any capital improvements to the sewer collection system along with grants.

The projected revenue in 2022 for this fund is \$0 with expenses of \$95,000. This will be adjusted when the loan proceeds are received.

Capital Reserve Fund

The Capital Reserve Fund accounts for general capital equipment purchases and infrastructure improvement projects. Examples of capital expenditures include equipment acquisition, facilities construction and repair, and roadway improvements. We have applications in for other grants that are not included as those grant awards have not been announced as of the date of this publication.

Revenues in the Capital Reserve Fund come from a variety of sources including grants, loans and inter-fund transfers from the operating funds. For 2022, revenue in this fund is projected to be \$688,500 with expense projections of \$77,679. Additional grant funding is still pending as of the date of this publication.

Sewer Operating Fund

The Sewer Operating Fund accounts for the costs to operate and maintain the Borough's sewer collection system and pumping station, all of which are owned by the Borough. Revenue for this fund comes from the sewer user fees collected by the Borough.

Revenue projections in 2022 are \$741,925, with expenses projected to be \$759,989 which includes administrative overhead costs, and legal and engineering costs associated with the continuation of necessary work to keep the Borough in compliance with the PA DEP required Act 537 Plan.

Conclusion

The Borough of Penndel 2022 Budget identifies and addresses the funding needed for Borough daily operations with a tax decrease in the General Fund, and no increases in taxes in the Fire Fund and the Debt Service Fund with no cuts in Borough services to the residents. Council continues to scrutinize every aspect of operations in the borough, refining them when necessary yet maintaining the levels of service.

Also, this Budget provides reserves for emergencies, or other unforeseen issues or cash flow requirements, but looking forward, we see the need to revisit other sources of revenue. This document continues to improve transparency and will serve as a historic document in future years. Maintaining this format will further refine budget projections and provide Council with the information needed for policy decisions and future needs of the Borough.

The improved real estate market had increased transfer taxes and permit revenues to enhance the reserves, but this is not a long-term viable solution. The Borough is limited in its capacity to attract and promote new development as it currently stands. Our participation in the Bucks County Municipal Economic Development Initiative has and will continue to provide the expertise and tools we will need to enhance the commercial areas, increase the tax base, and generate revenue without increasing the tax burden on residents. 2018 was a fact-gathering period for this program, 2019 was the building stage and 2020 shouldered the largest cost of this initiative, the TOD which we hope will be the start of seeing the results of this effort.

The Borough will be working with the new Borough Manager to revise the long-term Capital Improvement Plan to strategically plan for capital needs for future budgets.

The 2022 Budget, the 2022 Budget Overview and Letter of Transmittal and all the supporting documentation were prepared by the Finance/Administration Committee along with the Borough Council President. The contents of the 2022 Budget are the result of input and recommendations from each Council Committee along with the Mayor and the Borough Secretary.

Respectfully Submitted this 20th Day of December 2021.

Penndel Borough Council Finance & Administration Committee

Beverly Wolfe, Chair
Borough Council President

Mark Moffa
Borough Councilmember

Barbara Heffelfinger
Borough Councilmember



BUDGET PURPOSE

The purpose of a budget is for Penndel Borough to establish financial goals and plans for the coming year. It is also the legal authorization for a local government to spend money during a fiscal year for specific purposes. The budget is a financial, operations, communications, and policy guide which reflects the allocation of resources to best serve the community and its needs.

BUDGET PROCESS

The formal process for the 2022 Budget commenced in when departmental budget requests and capital project plans were prepared and submitted for review to the Finance Committee. The difference between budget requests and capital project plans is that budget requests are for annual operating expenses whereas capital project plans are for one-time expenses and projects, generally in excess of \$5,000. The Finance Committee makes annual budget estimates in consultation with Borough Council, the Borough professionals, the Borough Secretary and others based on past use, anticipated changes, and availability of funds. After thorough evaluation and revision, draft budgets were developed and presented to Borough Council during public Budget Workshops for discussion and comment. These publicly- advertised Budget Workshops included review of the proposed budget and discussion of long-range Borough goals and capital improvement planning with the community.





Council Committees and Boards Descriptions 2021 Accomplishments and 2022 Goals

ADMINISTRATION & CABLE – Mark Moffa, Chair and Beverly Wolfe

Committee Description

The Administration Committee is responsible for the effective and efficient management of the Borough and the oversight of daily operations of the offices and staff along with personnel management.

2021 Accomplishments

- Worked on a comprehensive Employee Handbook, job descriptions, and other HR processes.
- Hired a Borough Manager.
- Continue the furthering of transparency and improving the Borough's internal systems to ensure accuracy.

2022 Goals

- Completion of the Employee Handbook with the assistance of the Borough Manager with completion estimated end of 1st quarter 2022.
- Completion of employment agreement with Fire Marshal/Emergency Management person.



BUILDINGS AND MAINTENANCE COMMITTEE – Joe Dudash, Chair and John Stratz

Committee Description

The Buildings and Maintenance committee responsibilities include maintenance of the entire borough hall (interior and exterior), including all offices and police department. Make recommendations to Council when maintenance and repairs are needed. When possible, these should include estimated costs. Oversee the purchase of supplies other than usual daily maintenance items. Ensure any safety issues are handled swiftly and completely. Continue with best practices of good budgetary management.

2021 Accomplishments

- Using the funds from an RDA grant, the committee obtained new laptops and defibrillators for the police cars. Furnished the new manager's office and Mayor's office.
- Obtained a \$66,000 RDA Grant for a renovation of the front of Borough Hall and other improvements.
- Assisted Community Development with mosquito control issues at Taddei Woods and other issues.

2022 Goals

- Complete the renovation of the front vestibule of Borough Hall and other improvements.
- This committee is dedicated to not only beautifying Borough Hall, but helping with stormwater management, which will continue to be monitored closely.
- Resident education on the importance of stormwater management and trees will be continued in conjunction with the Community Relations Committee.



COMMUNITY DEVELOPMENT COMMITTEE – Beverly Wolfe-Chair, and Mark Moffa

Committee Description

The Community Development committee will work to obtain funding and grants, which may be available and beneficial to the borough. It will hold public meetings on recommendations for all projects and handle all paperwork and aspects of said project. Will work with the borough secretary, engineer, planner, solicitor, etc. to develop plans for grant opportunities that will set up the borough to be in the best position possible to obtain funding. Also responsible for the Taddei Woods preserve area.

2021 Accomplishments

- Responsible for the preparation oversight, submission, and execution of grant applications and subsequent awarding of grants as listed below.
- Obtained a \$123,000 Community Development Block Grant for the renovation of the restrooms at the Penndel Recreation Field.
- Working with PennDOT on the Lincoln Highway projects.
- Handled several public safety issues with fallen trees or dangerous trees on the Taddei Woods property.

2022 Goals

- Continue to explore all grant opportunities for general improvements or additions to the Borough.
- Work closely with the Revitalization Task Force for the redevelopment of Penndel Borough.





COMMUNITY RELATIONS COMMITTEE – Laura Germain, Chair and John Stratz

Committee Description

The Community Relations committee responsibilities include the gathering of information from Council President, Council Committee Chairman, Police, Mayor, and local organizations including the Fire Company, churches, etc. for newsletter, borough website, Facebook page, and any other social media. Write press releases when applicable to local news organizations/publications such as the Courier Times, Levittown Now, Langhorne Ledger, Patch, and other outlets. It will make recommendations to the council for programs to benefit the community and promote volunteerism and creation of local groups for various community issues and concerns such as the Activities Committee, the Heritage Society, the Penndel-Hulmeville Parade Committee, and others either in existence or not named here or will be created. Will monitor the borough social media sites and consult with the solicitor if there are questionable entries or posts in accordance with the social media policy.

2021 Accomplishments

- Continued with the quarterly Borough Newsletter.
- Completed redesign of the Borough's website, including design and implementation

2022 Goals

- Continue devising activities that allow people to participate in the community safely, following all guidelines as set forth by the Bucks County Department of Health and other agencies.
- Continue providing residents with essential information including the Borough Newsletter, Borough Website and Facebook page. Possibly investigate a Twitter Account.
- Continue working with local schools and other community groups, even those not in Penndel Borough, to enhance and enrich established and new events.
- Plan and execute new events that bring our community together.
- Continue to plan and execute the events that received a warm reception from the public; Movie Night, Women's History Month, Holiday parties, keeping safety precautions in mind.



FINANCE – Beverly Wolfe, Chairperson, Mark Moffa

Committee Description

The Finance Committee is responsible for the effective and efficient management of the Borough's financial resources and is responsible for the oversight of daily operations of accounting, accounts payable and receivable. The Finance Committee also leads the preparation of the annual budget and comprehensive annual financial report and works with the Borough Secretary and Council on financial matters and policies related to the investment of funds. The Finance Committee serves as an advisor to the Long-Range Finance Committee.

2021 Accomplishments

- Completed the 2022 Budget with a three mill tax decrease.
- Assisting and advising the Long-Range Finance Committee tasking them with assisting Council with long-term revenue and spending issues.
- Continue the furthering of transparency and improving the Borough's internal systems to ensure accuracy.
- Created a more effective budgeting process to continue the council mandate of transparency in all areas.

2022 Goals

- Continue to explore ways for the Borough Manager to achieve a more effective and consistent operation of the Borough. This includes further consideration of recommendations from the Long-Range Finance Committee, among others.
- Alternate payment options for any fees collected by the Borough including but not limited to investigating implementing Pligit's P-Card Procurement Program.
- Develop the 2023 budget with no property tax increases.
- Monthly reviews of the borough's finances.



INSURANCE AND PENSIONS COMMITTEE – Gary Nickerson, Chair and Mark Moffa

Committee Description

The Insurance and Pensions committee responsibilities include the annual review of all Borough insurance policies currently in effect and make recommendations for any changes or additional coverage that may be needed and monitors any questions and/or claims with insurance companies. This includes property, auto, life, health, liability, pension plans and worker's compensation and any other Borough insurance plans.

2021 Accomplishments

- Reviewed Borough policies and property against coverage to ensure sufficient protection and necessity of coverage.
- The careful review of all insurance policies resulted in a savings to the residents on borough liability insurances.

2022 Goals

- Continue working with the Borough's insurance brokers for new options to save taxpayer dollars spent on insurance.
- Continue with the ongoing review of all Borough insurance policies and update when necessary.



ORDINANCE COMMITTEE – Mark Moffa, Chair and Gary Nickerson

Committee Description

The Ordinance committee responsibilities include reviewing existing ordinance and/or resolutions and recommend amending current ordinances/resolutions and adding new ones as needed. Monitor Code Enforcement and Zoning Agency. As revitalization plans continue, this committee will work closely with the Community Development Committee, our zoning officer, the borough engineer, and the solicitor. This committee will also work with our Zoning Officer and the Solicitor for an annual review of the Borough's Fee Schedule and make recommendations for changes or additions to council when necessary.

2021 Accomplishments

- Passed new Transit Oriented Development zoning overlay, easing restrictions on developers in the Borough's commercial corridor, a key step in the Revitalization plan.
- Reviewed codes regarding curb and sidewalk replacement and road openings and suggested changes to bring the borough in alignment with other municipalities, ease resident confusion and improve aesthetics.
- Began reviewing ordinances for fencing and considering changes to eliminate conflicting rules.

2022 Goals

- Pass an ordinance revising curb, sidewalk and road opening rules and regulations.
- Pass an ordinance revising fencing regulations.
- Consider an ordinance regulating LED signs.
- Work toward establishing Local Economic Revitalization Tax Assistance (LERTA).
- Consider an ordinance regulating bamboo.
- Review the 2018 Fee Schedule and suggest revisions and changes as warranted to further improve fee fairness and alignment with other municipalities.
- Work with new zoning and code enforcement officer.



PUBLIC SAFETY COMMITTEE – Beverly Wolfe, Chair and Barb Heffelfinger

Committee Description

The Public Safety committee responsibilities include acting as a liaison between Council and the Mayor regarding Police services matters. Review police officer time sheets, etc. Make recommendations to Council when requested from Mayor and/or Police Department. In turn, relate concerns and issues from Council to the Mayor. Negotiate PBA contract and renewals and Chief of Police contract and renewals. Focus on safety for the public and the officers keeping within the budgetary guidelines and restrictions and providing Penndel Borough with a 24/7, 365-day Police force.

2021 Accomplishments

- Assisted the Mayor and Chief with obtaining RDA grant funds for various improvements to the police station and new equipment. No match required, no cost to the public.
- Continued to work toward the mission of the Police Department which is to provide the residents and businesses with the highest degree of protection.
- Assisted Community Development with public safety and private property safety issues at Taddei Woods due to the sheer volume of trees killed by the Emerald Ash Borer.
- Assisted Community Relations/Rec Board with issues regarding problems with the playground mulching and the safety of the children.
- Worked extensively with the Borough Officials and office staff and the EMC on the Borough's response to the COVID-19 pandemic.

2022 Goals

- Preparation for unforeseen crisis matters, such as COVID-19.
- Continue with improving on community-based policing which we believe is the best service we can provide the residents and businesses.
- Continue to refine goals and responsibilities as needs change.
- Training and education of officers and Chief will remain a priority.





PUBLIC WORKS (Streets & Sewer) – John Stratz, Chair, and Laura Germain

Committee Description

The Public Works Committee responsibilities include the supervision of the company responsible for maintaining operations at the pump stations and any matters relating to the sanitary sewer system (repairs and recommendations). Maintenance of the former sewer plant property and any necessary work, repairs or upgrades at either of the Borough's two pump stations. Work with Council and borough engineer on sewer related matters including the Borough's initiative on identifying and curtailing inflow and infiltration into the sanitary sewer system. Street's responsibilities include oversight of Borough streets, snow plowing contracts, pothole repair contracts and recommend new streets projects to council.

2021 Accomplishments

- Oversaw the completion with the Borough Engineer on the 2017 and 2018 Small Water and Sewer grants dealing with infiltration and inflow abatement, finishing the overhaul of Pump Station #2, and the replacement of the sewer main going into the Neshaminy Interceptor.
- Worked with the Borough Engineer on stormwater management.
- Worked with the Borough Engineer on various repaving issues.

2022 Goals

- Continue with the infiltration and inflow abatement program as previously outlined by the Borough Engineer, specifically addressing the concerns identified in the 2019 I & I program and starting work on Quadrant 2.
- Look toward finding funding for expansion of Station 1.
- Take a better look at the grease trap inspection schedule and review the ordinance along with the data from the Borough Engineer to see if annual inspections are enough.
- Work with the Borough Engineer regarding stormwater management. Look into the possibility of doing some kind of multi-municipality program to deal with this ongoing issue.



REFUSE COMMITTEE – Gary Nickerson, Chair and Joe Dudash

Committee Description

The Refuse committee responsibilities include negotiating and evaluating the Borough contract, promoting resident participation in current recycling programs, yard waste, and household hazardous waste. Also, the committee will deal with any issues that arise with the contracted refuse company during its tenure with the Borough and assists the residents and staff in resolving such issues. For 2022, the Borough will be in the fourth year of a five-year contract with Waste Management.

2021 Accomplishments

- Reviewed the current refuse contract and specifications to see if any improvements can be made for future contracts.
- Worked with residents and staff throughout the year to assist with waste hauler issues.

2022 Goals

- Update Borough website to provide information regarding refuse collection from for residents. Will continue to work with Community Relations to get valuable information and reminders into every edition of the Borough Newsletter.
- Continue to act upon resident concerns regarding refuse removal and addressing those concerns as quickly as possible.



POLICE DEPARTMENT – Mayor Robert Winkler and Chief Sean Perry

Department Description

The Penndel Police Department proudly serves the residents and businesses of Penndel Borough and the surrounding area with 24/7 protection. The Penndel Police Department protects lives and property, maintains law and order within its jurisdiction. It also protects the rights of the people to be free from criminal activity and contribute to their sense of security.

2021 Accomplishments

- Assisted with obtaining RDA grant to upgrade and/or replace officer equipment replace the roof on the Police Station.
- Continue the ongoing community policing policies of the police department.
- Took steps to upgrade the training requirements.
- Increased the number of aggressive driving details.
- Worked closely with state officials on DUI details.
- Constantly monitored the 2021 budget to make sure the department was within or under budget.

2022 Goals

- Continue with “Community Policing” initiative of increased interaction with the community.
- Work on providing seat belt details and awareness.
- Work on providing the officers and the Chief with more specialized forms of officer training.
- Continue the practice of careful monitoring of the budget throughout the year, making any adjustments in spending if needed.
- Continue working on Penndel Police SOP’s and revising when needed.





RECREATION BOARD – Laura Germain and John Stratz, Council Liaisons

Committee Description

The Recreation Board is currently inactive due to lack of membership.





REVITALIZATION TASK FORCE – Mark Moffa, Gary Nickerson

Committee Description

The Revitalization Task Force consists of members of the community, business owners, a representative from the Penndel Planning Commission and an outside consultant working in conjunction with the Bucks County Planning Commission to analyze, recommend and make appropriate changes to Penndel Borough's existing ordinances and zoning to promote development of our business areas.

2021 Accomplishments

- Assisting the Ordinance committee with the completion of the TOD.
- Reconvened the Revitalization Task Force
- Mailed a business information letter to all borough commercial properties advising the owners of the TOD and Enterprise Zone advantages.
- Contacted potential commercial developers about opportunities within Penndel Borough.

2022 Goals

- Assist the Borough in the hiring of a Manager of some kind to meet with potential developers and help with marketing and advertising campaigns promoting the Borough.
- Continue outreach to potential developers for borough revitalization.

BOROUGH OF PENNDEL 2022 BUDGET

SUMMARY OF OPERATING, CAPITAL, AND TRUST FUNDS

	PROJECTED BEGINNING <u>BALANCE</u>	2022 <u>REVENUES</u>	2022 <u>EXPENSES</u>	ENDING <u>BALANCE</u>
<i>OPERATING FUNDS</i>				
General Fund	\$ 231,180	\$ 1,052,155	\$ 1,025,101	\$ 258,234
Fire Protection Fund	4,014	53,737	53,737	\$ 4,014
Refuse Collection Fund	5,310	221,150	213,378	\$ 13,082
Sewer Operating Fund	634,362	741,925	759,989	\$ 616,298
Debt Service Fund	21,748	102,301	123,741	\$ 308
Liquid Fuels Fund	118,485	56,720	154,200	\$ 21,005
	<u>\$ 1,015,099</u>	<u>\$ 2,227,988</u>	<u>\$ 2,330,146</u>	<u>\$ 912,941</u>
<i>CAPITAL IMPROVEMENT FUNDS</i>				
Capital Reserve Fund	\$ 192,565	\$ 688,500	\$ 77,679	\$ 803,386
Sewer Capital Fund	268,225	-	95,000	\$ 173,225
	<u>\$ 460,790</u>	<u>\$ 688,500</u>	<u>\$ 172,679</u>	<u>\$ 976,611</u>
<i>TRUST FUNDS</i>				
Police Pension Fund	\$ 174,148	\$ 27,169	\$ 15,000	\$ 186,317
Non-Uniformed Employees Pension Fund	436,985	43,383	3,800	\$ 476,568
	<u>\$ 611,133</u>	<u>\$ 70,552</u>	<u>\$ 18,800</u>	<u>\$ 662,885</u>
 <i>TOTAL ALL FUNDS</i>	 <u>\$ 2,087,022</u>	 <u>\$ 2,987,040</u>	 <u>\$ 2,521,625</u>	 <u>\$ 2,552,437</u>

BOROUGH OF PENNDEL
2022 BUDGET
GENERAL FUND

ACCOUNT NUMBER	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 ACTUALS	2022 BUDGET	SCH
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FUND BALANCE

01.100.000	Beginning Fund Balance	\$ 155,000	\$ (15,528)	\$ 150,000	\$ 218,170	\$ 231,180	
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REVENUES

MILL NET 17912 (2022)

REAL PROPERTY TAX							
01.301.100	Real Estate Taxes - Current Year	\$ 417,907	\$ 430,471	\$ 372,548	\$ 372,947	\$ 336,707	A
01.301.200	Real Estate Taxes - Prior Years	\$ 17,036	\$ 9,215	\$ 7,000	\$ 20,212	\$ 9,000	A
		\$ 434,943	\$ 439,686	\$ 379,548	\$ 393,159	\$ 345,707	
ACT 511 TAXES (LOCAL TAXES)							
01.310.020	Per Capita Taxes	\$ 6,381	\$ 5,637	\$ 5,500	\$ 5,899	\$ 5,700	C
01.310.021	Earned Income Tax-Current Yr	\$ -	\$ -	\$ 200,000	\$ 298,690	\$ 300,000	C
01.310.023	Earned Income Tax-Delinquent	\$ -	\$ -	\$ -	\$ -	\$ 5,000	C
01.310.100	Real Estate Transfer Taxes	\$ 32,586	\$ 32,997	\$ 30,000	\$ 91,472	\$ 45,000	C
01.310.300	Mercantile Taxes	\$ 30,914	\$ 20,553	\$ 15,000	\$ 28,241	\$ 23,000	C
01.310.510	Local Services Taxes	\$ 27,642	\$ 18,881	\$ 25,000	\$ 18,295	\$ 19,000	C
		\$ 97,523	\$ 78,068	\$ 275,500	\$ 442,597	\$ 397,700	
BUSINESS LICENSES AND PERMITS							
01.321.520	Vending Licenses	\$ 6,225	\$ 6,300	\$ 6,000	\$ 5,325	\$ 6,000	B
01.321.610	Soliciting Permits	\$ -	\$ -	\$ 100	\$ 50	\$ 100	B
01.321.630	Plumber/Electrician Registrations	\$ 1,370	\$ 1,080	\$ 1,000	\$ 1,065	\$ 1,000	B
01.321.800	Cable Television Franchise Fees	\$ 45,741	\$ 32,589	\$ 37,000	\$ 31,371	\$ 32,000	B
		\$ 53,336	\$ 39,969	\$ 44,100	\$ 37,811	\$ 39,100	
NON-BUSINESS LICENSES AND PERMITS							
01.322.500	Street Opening Permits	\$ 1,102	\$ 653	\$ 2,500	\$ 75	\$ 2,500	B
FINES							
01.331.100	District Magistrate Fines	\$ 24,242	\$ 21,283	\$ 25,000	\$ 21,545	\$ 22,000	B
01.331.120	Ordinance Violations	\$ -	\$ -	\$ 500	\$ 1,913	\$ 1,500	B
01.331.130	State Police Fines	\$ 990	\$ 458	\$ 500	\$ 370	\$ 500	B
		\$ 25,232	\$ 21,741	\$ 26,000	\$ 23,828	\$ 24,000	
RENTS							
01.342.110	Building Rentals	\$ 5,100	\$ -	\$ 5,000	\$ 50	\$ 5,000	B
01.342.210	Sewer Department Rent	\$ 22,000	\$ 22,000	\$ 22,000	\$ 22,000	\$ 22,000	B
01.342.300	Cell Tower Rent	\$ 31,697	\$ 29,916	\$ 31,000	\$ 28,080	\$ 32,000	B
		\$ 58,797	\$ 51,916	\$ 58,000	\$ 50,130	\$ 59,000	

BOROUGH OF PENNDEL
2022 BUDGET
GENERAL FUND

ACCOUNT NUMBER	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 ACTUAL	2022 BUDGET	SCH
STATE CAPITAL AND OPERATING GRANTS							
01.354.020	Public Safety - Police Vests	\$ 417	\$ 562	\$ 1,500	\$ 975	\$ 1,500	E
01.354.030	Highways & Streets	\$ -	\$ -		\$ -	\$ -	E
01.354.070	Culture & Recreation	\$ -	\$ -		\$ -	\$ -	E
01.354.120	PEMA	\$ -	\$ -		\$ 2,406	\$ -	E
01.354.150	Other Operating Grants	\$ -	\$ -		\$ -	\$ -	E
		\$ 417	\$ 562	\$ 1,500	\$ 3,381	\$ 1,500	
STATE SHARED REVENUE							
01.355.010	Public Utility Realty Tax	\$ 496	\$ 528	\$ 600	\$ 526	\$ 600	D
01.355.050	Pension System State Aid	\$ 20,482	\$ 19,695	\$ 20,000	\$ 19,189	\$ 19,300	D
01.355.070	Foreign Fire Insurance Tax	\$ 13,673	\$ 13,730	\$ 14,000	\$ 12,184	\$ 12,500	D
01.355.080	Alcoholic Beverage Licenses	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	D
		\$ 35,051	\$ 34,353	\$ 35,000	\$ 32,299	\$ 32,800	

CHARGES FOR SERVICES							
01.361.100	Escrow Administration Fees	\$ -	\$ -	\$ 50	\$ -	\$ 50	B-Z
01.361.210	Building Code Board of Appeals	\$ -	\$ -	\$ 50	\$ -	\$ -	B
01.361.310	Subdivision/Land Development Fees	\$ 4,600	\$ -	\$ 4,000	\$ -	\$ 4,000	B
01.361.330	Zoning Hearing Board Fees	\$ 3,000	\$ 5,475	\$ 3,000	\$ 1,750	\$ 3,000	B
01.361.400	Plan Review Fees	\$ 4,519	\$ 5,278	\$ 5,000	\$ 3,013	\$ 5,000	B
01.361.500	Sale of Maps, Copies, Publications	\$ 207	\$ 110	\$ 100	\$ 500	\$ 200	B
		\$ 12,326	\$ 10,863	\$ 12,200	\$ 5,263	\$ 12,250	

PUBLIC SAFETY - POLICE, PERMITS & INSPECTIONS							
01.362.100	Reimbursable Police Services	\$ 12,096	\$ 7,234	\$ 10,000	\$ 7,451	\$ 10,000	B
01.362.110	Sale of Police Reports	\$ 2,310	\$ 1,145	\$ 2,000	\$ 3,685	\$ 3,000	B
01.362.140	School Crossing Guards	\$ 18,026	\$ 11,718	\$ 15,891	\$ 4,747	\$ 16,000	B
01.362.200	Fire Safety Inspections	\$ 25,535	\$ 18,638	\$ 19,000	\$ 22,995	\$ 20,000	B
01.362.300	Zoning Permits	\$ 2,055	\$ 3,513	\$ 3,500	\$ 2,797	\$ 3,500	B-Z
01.362.410	Building Permits	\$ 30,089	\$ 33,517	\$ 32,000	\$ 24,441	\$ 30,000	B-Z
01.362.420	Electrical Permits	\$ 2,565	\$ 3,725	\$ 4,000	\$ 3,820	\$ 4,000	B-Z
01.362.430	Plumbing Permits	\$ 725	\$ 2,550	\$ 2,500	\$ 2,590	\$ 2,700	B-Z
01.362.450	Use & Occupancy Permits	\$ 9,305	\$ 7,640	\$ 7,000	\$ 10,145	\$ 8,500	B-Z
01.362.485	Sign Permits	\$ -	\$ 1,060	\$ 400	\$ 1,188	\$ 800	B-Z
01.362.490	Demolition Permits	\$ -	\$ -	\$ 100	\$ 115	\$ 100	B-Z
01.362.495	UCC Fees	\$ 203	\$ 207	\$ 300	\$ 338	\$ 300	B-Z
01.362.500	Grease Trap Inspections	\$ 805	\$ -	\$ 700	\$ 315	\$ 700	B-Z
		\$ 103,714	\$ 90,947	\$ 97,391	\$ 84,627	\$ 99,600	

BOROUGH OF PENNDEL
2022 BUDGET
GENERAL FUND

ACCOUNT NUMBER	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 ACTUALS	2022 BUDGET	SCH
HIGHWAYS & STREETS							
01.363.210	Parking Meter Use	\$ 1,663	\$ 839	\$ 1,000	\$ 1,017	\$ 1,000	B
CULTURE/RECREATION							
01.367.140	Pavillion Rental Fees	\$ -	\$ -	\$ 100	\$ -	\$ 200	B
MISCELLANEOUS REVENUE							
01.380.100	Miscellaneous Revenue	\$ 56	\$ 224	\$ 200	\$ 322	\$ 200	
CONTRIBUTIONS & DONATIONS FROM OTHER SOURCES							
01.387.100	Contributions and Donations	\$ -	\$ -	\$ -	\$ -	\$ -	
REIMBURSEMENTS							
01.389.100	Workers Compensation Insurance	\$ 30,101	\$ 31,601	\$ 33,200	\$ 25,927	\$ 33,200	R
01.389.200	Employee Insurance Contr.	\$ 1,273	\$ 1,702	\$ 2,695	\$ 2,332	\$ 2,898	R
01.389.500	Miscellaneous Reimbursements	\$ 3,205	\$ 500	\$ 500	\$ -	\$ 500	B
		\$ 34,579	\$ 33,803	\$ 36,395	\$ 28,259	\$ 36,598	
PROCEEDS OF FIXED ASSET DISPOSITION							
01.391.100	Sale of Surplus Property	\$ -	\$ -	\$ -	\$ -	\$ -	
INTERFUND TRANSFERS							
01.392.030	From Capital Reserve	\$ -	\$ -	\$ 25,000	\$ -	\$ -	
01.392.050	From Refuse Fund	\$ -	\$ 25,000	\$ -	\$ -	\$ -	
01.392.350	From Highway Aid Fund	\$ -	\$ -	\$ -	\$ -	\$ -	
		\$ -	\$ 25,000	\$ 25,000	\$ -	\$ -	
REFUNDS							
01.395.000	Prior Year Refunds	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL REVENUES		\$ 858,739	\$ 828,624	\$ 994,434	\$ 1,102,768	\$ 1,052,155	

BOROUGH OF PENNDEL
2022 BUDGET
GENERAL FUND

ACCOUNT NUMBER	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 ACTUALS	2022 BUDGET	SCH
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EXPENDITURES

LEGISLATIVE BODY (MAYOR, COUNCIL)							
01.400.110	Salaries and Wages	\$ 5,100	\$ 450	\$ 5,100	\$ 650	\$ 5,100	H
01.400.215	Supplies-Mayor/Council Annual Allowance		\$ -	\$ 800	\$ 111	\$ 1,200	N
01.400.420	Dues, Subscriptions & Memberships	\$ 778	\$ 1,028	\$ 1,200	\$ 1,543	\$ 1,200	
01.400.460	Meetings and Training	\$ 845	\$ 335	\$ 4,000	\$ 766	\$ 4,000	
		\$ 6,723	\$ 1,813	\$ 11,100	\$ 3,070	\$ 11,500	
EXECUTIVE (OFFICE STAFF/MANAGER)							
01.401.110	Salaries and Wages	\$ 30,485	\$ 26,238	\$ 53,474	\$ 38,538	\$ 123,056	H
01.401.220	Office Supplies	\$ 497	\$ 514	\$ 500	\$ 837	\$ 500	N
01.401.260	Minor Equipment	\$ 145	\$ -	\$ 500	\$ -	\$ 500	N
01.401.310	Professional Services	\$ -	\$ -	\$ -	\$ 44	\$ -	K
01.401.341	Advertising	\$ -	\$ 512	\$ 500	\$ 387	\$ 500	
01.401.420	Dues, Subscriptions & Memberships	\$ 45	\$ -	\$ 100	\$ 45	\$ 100	N
01.401.460	Meetings and Training	\$ -	\$ -	\$ 500	\$ -	\$ 500	
		\$ 31,172	\$ 27,264	\$ 55,574	\$ 39,851	\$ 125,156	
FINANCIAL ADMINISTRATION							
01.402.220	Operating Supplies	\$ 624	\$ 793	\$ 700	\$ 472	\$ 700	N
01.402.310	Professional Services	\$ 9,919	\$ 9,350	\$ 11,895	\$ 8,809	\$ 9,400	K
		\$ 10,543	\$ 10,143	\$ 12,595	\$ 9,281	\$ 10,100	
TAX COLLECTION							
01.403.110	Salaries and Wages	\$ 16,334	\$ 16,106	\$ 17,000	\$ 15,339	\$ 17,000	H
01.403.215	Postage	\$ -	\$ -	\$ 400	\$ -	\$ -	
01.403.220	Operating Supplies	\$ 977	\$ 457	\$ 600	\$ 973	\$ 1,000	
		\$ 17,311	\$ 16,563	\$ 18,000	\$ 16,312	\$ 18,000	
LEGAL SERVICES							
01.404.310	Borough Solicitor	\$ 81,892	\$ 72,855	\$ 30,000	\$ 38,157	\$ 35,000	K
01.404.314	Special Legal/RTK Requests	\$ 16,548	\$ 10,821	\$ 10,000	\$ 9,932	\$ 10,000	K
01.404.317	Legal-Ordinances	\$ -	\$ -	\$ 10,000	\$ 13,055	\$ 10,000	K
01.404.318	Legal-Zoning/Code Enforcement Matters	\$ -	\$ -	\$ 10,000	\$ 45,006	\$ 10,000	K
01.404.319	Legal-Special Legal Litigation	\$ -	\$ -	\$ 5,000	\$ 252	\$ 5,000	K
		\$ 98,440	\$ 83,676	\$ 65,000	\$ 106,402	\$ 70,000	

BOROUGH OF PENNDEL
2022 BUDGET
GENERAL FUND

ACCOUNT NUMBER	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 ACTUALS	2022 BUDGET	SCH
GENERAL GOVERNMENT							
01.406.215	Postage	\$ 2,697	\$ 2,209	\$ 2,500	\$ 1,522	\$ 2,500	
01.406.220	Operating Supplies	\$ 2,153	\$ 1,508	\$ 1,500	\$ 1,211	\$ 1,500	N
01.406.310	Professional Services	\$ 5,820	\$ 3,925	\$ 4,500	\$ 2,815	\$ 4,500	K
01.406.320	Communications	\$ 5,263	\$ 4,480	\$ 5,000	\$ 4,634	\$ 5,000	T
01.406.341	Advertising	\$ 10,333	\$ 7,531	\$ 8,000	\$ 1,702	\$ 8,000	
01.406.342	Printing/Newsletter	\$ 763	\$ 549	\$ 800	\$ 857	\$ 800	
01.406.384	Equipment Leases	\$ 3,716	\$ 3,224	\$ 3,900	\$ 3,266	\$ 3,900	I
01.406.450	Contribution-TAG Committee	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	
		\$ 32,245	\$ 24,926	\$ 27,700	\$ 17,507	\$ 27,700	
TECHNOLOGY							
01.407.220	Operating Supplies	\$ 527	\$ 1,421	\$ 1,000	\$ 795	\$ 1,000	N
01.407.318	Software License Fees	\$ 5,409	\$ 1,354	\$ 7,000	\$ 3,392	\$ 5,000	I
01.407.450	Contracted Services	\$ 9,508	\$ 7,375	\$ 9,590	\$ 11,647	\$ 9,590	I
01.407.453	Website Maint./Hosting	\$ -	\$ 389	\$ 390	\$ 150	\$ 390	I
		\$ 15,444	\$ 10,539	\$ 17,980	\$ 15,984	\$ 15,980	
ENGINEERING SERVICES							
01.408.310	Borough Engineer	\$ 116,989	\$ 51,371	\$ 35,000	\$ 38,825	\$ 35,000	K
GOVERNMENT BUILDINGS							
01.409.110	Salaries and Wages Janitor	\$ 5,356	\$ 6,401	\$ 5,627	\$ 7,112	\$ 5,826	H
01.409.220	Operating Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	
01.409.226	Janitorial Supplies	\$ 2,436	\$ 1,276	\$ 2,000	\$ 499	\$ 700	
01.409.360	Utilities	\$ 4,145	\$ 3,299	\$ 6,225	\$ 4,565	\$ 5,500	S
01.409.373	Maintenance and Repairs	\$ 3,927	\$ 2,568	\$ 3,500	\$ 2,082	\$ 3,500	
01.409.450	Contracted Services	\$ 10,627	\$ 4,618	\$ 8,820	\$ 2,633	\$ 8,820	I
		\$ 26,491	\$ 18,162	\$ 26,172	\$ 16,891	\$ 24,346	
POLICE SERVICES							
01.410.110	Salaries and Wages	\$ 262,515	\$ 221,355	\$ 284,061	\$ 239,840	\$ 292,358	H
01.410.146	Crossing Guard Wages	\$ 29,904	\$ 11,334	\$ 31,781	\$ 21,620	\$ 33,000	H
01.410.149	Holiday Pay	\$ 8,703	\$ 8,356	\$ 10,927	\$ 8,444	\$ 11,200	H
01.410.180	Overtime Wages	\$ 5,013	\$ 3,820	\$ 5,000	\$ 4,058	\$ 5,150	H
01.410.183	Reimbursable Overtime Wages	\$ 14,063	\$ 4,862	\$ 10,000	\$ 10,479	\$ 10,000	H
01.410.220	Operating Supplies	\$ 4,545	\$ 4,420	\$ 5,500	\$ 5,113	\$ 7,000	N
01.410.222	Ammunition	\$ 2,714	\$ 2,658	\$ 3,000	\$ 2,917	\$ 3,000	
01.410.231	Vehicle Fuel	\$ 7,004	\$ 4,455	\$ 5,500	\$ 7,569	\$ 7,000	
01.410.238	Uniforms	\$ 5,784	\$ 2,384	\$ 7,000	\$ 4,450	\$ 7,000	
01.410.260	Minor Equipment	\$ 245	\$ 405	\$ 1,800	\$ 1,425	\$ 2,500	N
01.410.310	Legal Services	\$ -	\$ 8,608	\$ 9,500	\$ 5,628	\$ 10,000	K
01.410.319	Psychological/Physical Exams	\$ -	\$ 198	\$ 1,000	\$ -	\$ 1,000	K
01.410.320	Communications	\$ 4,719	\$ 4,406	\$ 5,000	\$ 4,559	\$ 5,000	T
01.410.360	Utilities	\$ 3,077	\$ 2,120	\$ 3,600	\$ 1,347	\$ 3,600	S
01.410.374	Equipment Maintenance	\$ 300	\$ 52	\$ 1,000	\$ 91	\$ 1,000	
01.410.420	Dues, Subscriptions & Memberships	\$ 4,128	\$ 1,178	\$ 3,500	\$ 2,108	\$ 3,500	
01.410.450	Contracted Services	\$ 2,922	\$ 3,041	\$ 6,000	\$ 4,558	\$ 7,000	I
01.410.451	Vehicle Maintenance	\$ 3,146	\$ 1,339	\$ 3,500	\$ 2,157	\$ 3,500	
01.410.460	Meetings and Training	\$ 2,821	\$ 703	\$ 4,000	\$ 1,843	\$ 4,000	
		\$ 361,603	\$ 285,694	\$ 401,669	\$ 328,206	\$ 416,808	

BOROUGH OF PENNDEL
2022 BUDGET
GENERAL FUND

ACCOUNT NUMBER	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 ACTUAL	2022 BUDGET	SCH
FIRE PROTECTION		411.540-IN IS 355.070					
01.411.110	Salaries and Wages	\$ 7,150	\$ 5,547	\$ -	\$ -	\$ -	H
01.411.116	Commission Paid as Comp.	\$ -	\$ -	\$ 12,000	\$ 6,479	\$ 7,000	H
01.411.231	Vehicle Fuel	\$ 498	\$ 415	\$ 500	\$ 415	\$ 500	
01.411.540	Foreign Fire Insurance Payments	\$ 13,673	\$ 13,730	\$ 14,000	\$ 12,184	\$ 13,000	
		\$ 21,321	\$ 19,692	\$ 26,500	\$ 19,078	\$ 20,500	
AMBULANCE AND RESCUE SERVICES							
01.412.530	Pennel Rescue Squad	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250	
CODE ENFORCEMENT AND ZONING							
01.413.010	Seminars, Books,Membership	\$ 141	\$ -	\$ -	\$ -	\$ -	
01.413.220	Operating Supplies	\$ 40	\$ -	\$ -	\$ 14	\$ -	
01.413.319	UCC Fees	\$ 198	\$ 225	\$ 400	\$ 401	\$ 400	
01.413.341	Advertising & Printing	\$ 348	\$ 246	\$ 400	\$ 495	\$ 400	
01.413.420	Dues, Subscriptions & Memberships	\$ 135	\$ 135	\$ 300	\$ 145	\$ 300	
01.413.450	Contracted Services	\$ 61,694	\$ 62,545	\$ 55,000	\$ 41,854	\$ 50,000	I
		\$ 62,556	\$ 63,151	\$ 56,100	\$ 42,909	\$ 51,100	
PLANNING COMMISSION							
01.414.310	Professional Services	\$ -	\$ -	\$ 500	\$ -	\$ 500	K
01.414.341	Advertising & Printing	\$ -	\$ -	\$ 100	\$ -	\$ 100	
01.414.460	Meetings and Training	\$ -	\$ -	\$ 100	\$ -	\$ 100	
		\$ -	\$ -	\$ 700	\$ -	\$ 700	
EMERGENCY MANAGEMENT							
01.415.220	Operating Supplies	\$ -	\$ -	\$ 25,000	\$ -	\$ 500	
01.415.460	Meetings and Training	\$ -	\$ -	\$ -	\$ -	\$ -	
		\$ -	\$ -	\$ 25,000	\$ -	\$ 500	
ZONING HEARING BOARD							
01.418.110	Salaries and Wages	\$ 450	\$ 250	\$ 500	\$ 300	\$ 500	H
01.418.310	Professional Services	\$ 3,657	\$ 470	\$ 2,500	\$ 9,217	\$ 2,500	K
01.418.341	Advertising & Printing	\$ 645	\$ -	\$ 500	\$ 761	\$ 500	
		\$ 4,752	\$ 720	\$ 3,500	\$ 10,278	\$ 3,500	

BOROUGH OF PENNDEL
2022 BUDGET
GENERAL FUND

ACCOUNT NUMBER	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 ACTUAL	2022 BUDGET	SCH
PUBLIC WORKS - GENERAL SERVICES							
01.430.110	Salaries and Wages	\$ 2,558	\$ 2,912	\$ 3,300	\$ 1,595	\$ 3,978	H
01.430.220	Operating Supplies	\$ 130	\$ 45	\$ 250	\$ 242	\$ 250	N
01.430.231	Vehicle Fuel	\$ 416	\$ 626	\$ 700	\$ 201	\$ 700	
01.430.260	Minor Equipment	\$ -	\$ -	\$ -	\$ 734	\$ 1,000	
01.430.320	Communications	\$ 1,901	\$ 188	\$ 250	\$ 188	\$ 250	T
01.430.360	Utilities	\$ 1,545	\$ 1,202	\$ 1,600	\$ 2,196	\$ 1,600	S
01.430.374	Equipment Maintenance	\$ 62	\$ 82	\$ 150	\$ 585	\$ 150	
01.430.450	Contracted Services	\$ 2,742	\$ 619	\$ 500	\$ 201	\$ 500	I
01.431.450	Street Sweeping	\$ -	\$ -	\$ 3,600	\$ 1,043	\$ 2,500	I
01.430.451	Vehicle Maintenance	\$ 72	\$ 73	\$ 500	\$ 718	\$ 1,000	I
		\$ 9,426	\$ 5,747	\$ 10,850	\$ 7,703	\$ 11,928	
SNOW & ICE REMOVAL							
01.432.450	Contracted Services	\$ 14,164	\$ -	\$ -	\$ -	\$ 1,000	
		\$ 14,164	\$ -	\$ -	\$ -	\$ 1,000	
STORM SEWERS AND DRAINS							
01.436.310	Storm Sewers & Drains	\$ -	\$ -	\$ -	\$ 1,427	\$ -	
01.436.319	MS4 Permit	\$ -	\$ 500	\$ 500	\$ -	\$ 500	
01.436.450	Mosquito Control	\$ -	\$ -	\$ 200	\$ -	\$ 200	
		\$ -	\$ -	\$ 700	\$ 1,427	\$ 700	
CULTURE AND RECREATION							
01.457.220	Operating Supplies	\$ 390	\$ 935	\$ 700	\$ 710	\$ 700	
01.457.247	Culture/Recreation Supplies	\$ 511	\$ 202	\$ 500	\$ 341	\$ 500	
01.457.310	Utilities	\$ 1,023	\$ 871	\$ 1,000	\$ 1,453	\$ 1,000	S
01.457.450	Contracted Services	\$ 14,617	\$ 3,125	\$ 7,000	\$ 6,390	\$ 7,000	I
		\$ 16,541	\$ 5,133	\$ 9,200	\$ 8,894	\$ 9,200	
CIVIC CELEBRATIONS							
01.457.540	Parade	\$ 1,100	\$ -	\$ 1,100	\$ 1,100	\$ 1,100	

BOROUGH OF PENNDEL
2022 BUDGET
GENERAL FUND

ACCOUNT NUMBER	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 ACTUAL	2022 BUDGET	SCH
ECONOMIC DEVELOPMENT/ASSISTANCE							
01.465.310	Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	
EMPLOYER PAID BENEFITS							
01.483.192	FICA/Medicare	\$ 29,657	\$ 23,648	\$ 32,833	\$ 27,066	\$ 38,192	R
01.483.194	Unemployment Compensation	\$ 1,253	\$ 3,722	\$ 1,680	\$ 965	\$ 2,000	R
01.483.195	Workers' Compensation	\$ 25,330	\$ 26,837	\$ 34,637	\$ 33,069	\$ 36,890	R
01.483.196	Medical Insurance	\$ 30,972	\$ 24,750	\$ 31,830	\$ 26,297	\$ 34,217	R
01.483.197	Police Pension Plan	\$ 4,872	\$ 5,175	\$ 7,064	\$ 7,064	\$ 13,151	R
01.483.198	Non-Uniformed Pension Plan	\$ 11,515	\$ 8,262	\$ 8,519	\$ 8,519	\$ 10,883	R
01.483.199	Life and Disability Insurance	\$ 8,170	\$ 6,765	\$ 9,252	\$ 7,076	\$ 9,450	R
		\$ 111,769	\$ 99,159	\$ 125,815	\$ 110,056	\$ 144,783	
INSURANCE AND BONDS							
01.486.350	Property and Liability Insurance	\$ 25,000	\$ 16,037	\$ 24,000	\$ 15,440	\$ 24,000	Q
01.486.355	Professional Bonds	\$ 500	\$ 500	\$ 450	\$ 500	\$ 250	Q
		\$ 25,500	\$ 16,537	\$ 24,450	\$ 15,940	\$ 24,250	
OTHER UNCLASSIFIED EXPENSES							
01.489.100	Miscellaneous Expenditures	\$ (63)	\$ -	\$ -	\$ -		
TOTAL EXPENDITURES BEFORE TRANSFERS		\$ 985,277	\$ 741,540	\$ 955,955	\$ 810,964	\$ 1,025,101	
INTERFUND TRANSFERS							
30.492.300	To Capital Reserve				\$ 100,000	\$ -	
05.492.300	To Refuse Collection Fund	\$ -	\$ -	\$ -	\$ 30,000	\$ -	
					\$ 130,000	\$ -	
TOTAL EXPENDITURES		\$ 985,277	\$ 610,769	\$ 955,955	\$ 940,964	\$ 1,025,101	

BALANCE LESS FUND BALANCE **\$ 27,454**
BALANCE WITH FUND BALANCE **\$ 138,100** **\$ 202,327** **\$ 196,979** **\$ 479,974** **\$ 258,634**

BOROUGH OF PENNDEL
2022 BUDGET
FIRE TAX FUND

ACCOUNT NUMBER	DESCRIPTION	2020 BUDGET	2020 ACTUAL	2021 BUDGET	2021 ACTUAL	2022 ACTUAL	SCH
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FUND BALANCE

03.100.000	Beginning Fund Balance	\$ 3,344	\$ 2,694	\$ 3,696	\$ 3,696	\$ 4,014	
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REVENUES

REAL PROPERTY TAXES							
03.301.100	Real Estate Taxes - Current Year	\$ 52,420	\$ 52,101	\$ 52,456	\$ 52,673	\$ 52,637	A
03.301.200	Real Estate Taxes - Delinquent	\$ 1,000	\$ 1,137	\$ 1,091	\$ 2,429	\$ 1,100	A
		\$ 53,420	\$ 53,238	\$ 53,547	\$ 55,102	\$ 53,737	
INTEREST EARNINGS							
03.341.010	Interest on Investments	\$ -	\$ -	\$ -	\$ -		
INTERFUND TRANSFERS							
03.392.010	From General Fund	\$ -	\$ -		\$ -		
TOTAL REVENUES		\$ 53,420	\$ 53,238	\$ 53,547	\$ 58,798	\$ 53,737	

EXPENDITURES

FIRE PROTECTION							
03.412.500	Volunteer Fire Company	\$ 53,420	\$ 52,236	\$ 53,547	\$ 54,552	\$ 53,737	
TOTAL EXPENDITURES		\$ 53,420	\$ 52,236	\$ 53,547	\$ 54,552	\$ 53,737	

ENDING FUND BALANCE

\$ 4,014

BOROUGH OF PENNDEL
2022 BUDGET
REFUSE COLLECTION FUND

ACCOUNT NUMBER	DESCRIPTION	2020 BUDGET	2020 ACTUAL	2021 BUDGET	2021 ACTUAL	2022 BUDGET	SCH
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FUND BALANCE

05.100.000	Beginning Fund Balance	\$ 58,764	\$ 28,674	\$ 19,500	\$ (10,738)	\$ 5,310	
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REVENUES

STATE OPERATING & CAPITAL GRANTS		RUNS AT LEAST 1 YR BEHIND					
05.354.050	Act 101 Recycling Grant	\$ 5,700	\$ -	\$ 5,700	\$ -	\$ 5,700	D
SANITATION							
05.364.300	Waste Collection Fees - Current	\$ 207,065	\$ 191,571	\$ 204,079	\$ 191,904	\$ 213,450	G
05.364.301	Waste Collection Fees - Prior	\$ 2,000	\$ 1,421	\$ 2,000	\$ 2,043	\$ 2,000	G
		\$ 209,065	\$ 192,992	\$ 206,079	\$ 193,947	\$ 215,450	
REIMBURSEMENTS							
05.389.200	Employee Insurance Contributions	\$ 909	\$ 518	\$ 898	\$ 778	\$ -	
INTERFUND TRANSFERS							
05.392.001	From General Fund	\$ -		\$ -	\$ 30,000		
TOTAL REVENUES		\$ 215,674	\$ 193,510	\$ 212,677	\$ 213,987	\$ 221,150	

BOROUGH OF PENNDEL
2022 BUDGET
REFUSE COLLECTION FUND

ACCOUNT NUMBER	DESCRIPTION	2020 BUDGET	2020 ACTUAL	2021 BUDGET	2021 ACTUAL	2022 BUDGET	SCH
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EXPENDITURES

EXECUTIVE							
05.401.120	Salaries and Wages	\$ 10,144	\$ 8,281	\$ 17,825	\$ 11,734	\$ -	H
05.401.192	FICA/Medicare	\$ 860	\$ 680	\$ 1,451	\$ 881	\$ -	R
05.401.215	Postage	\$ 1,000	\$ 761	\$ 850	\$ 994	\$ 1,000	
05.401.220	Operating Supplies	\$ 200	\$ 104	\$ 200	\$ 198	\$ 200	N
05.401.340	Advertising and Printing	\$ -	\$ -	\$ -	\$ -		
05.401.400	Recycling Materials	\$ 900	\$ -	\$ 900	\$ 898	\$ 1,000	
		\$ 13,104	\$ 9,826	\$ 21,226	\$ 14,705	\$ 2,200	
FINANCIAL ADMINISTRATION							
05.402.310	Professional Services	\$ 1,500	\$ 500	\$ 1,300	\$ 1,707	\$ 1,900	K
LEGAL SERVICES							
05.404.310	Professional Services	\$ 500	\$ 1,967	\$ 500	\$ 48	\$ 100	K
SOLID WASTE COLLECTION AND DISPOSAL							
05.427.450	Contracted Services	\$ 197,000	\$ 163,469	\$ 202,840	\$ 185,678	\$ 209,178	G
SALARIES AND WAGES-PUBLIC WORKS							
05.430.115	Salaries and Wages	\$ 1,030	\$ 971	\$ 1,100	\$ 532	\$ -	H
MEDICAL BENEFITS							
05.487.196	Medical Benefits	\$ 5,210	\$ 4,065	\$ 5,200	\$ 4,345	\$ -	R
INTERFUND TRANSFERS							
05.492.010	To General Fund	\$ 25,000	\$ 25,000	\$ -	\$ -		
TOTAL EXPENDITURES		\$ 243,344	\$ 205,798	\$ 232,166	\$ 207,015	\$ 213,378	

ENDING FUND BALANCE

\$ 13,082

BOROUGH OF PENNDEL
2022 BUDGET
SEWER OPERATING FUND

ACCOUNT NUMBER	DESCRIPTION	2020 BUDGET	2020 ACTUAL	2021 BUDGET	2021 ACTUAL	2022 BUDGET	SCH
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FUND BALANCE

08.100.000	Fund Balance Forward	\$ 536,051	\$ 469,495	\$ 580,000	\$ 562,161	\$ 634,362	
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REVENUES

SANITATION							
08.364.120	Sewer User Fees	\$ 716,810	\$ 709,512	\$ 717,035	\$ 710,542	\$ 724,382	F
08.364.200	Late Payment Penalties	\$ 6,000	\$ 5,536	\$ 6,000	\$ 8,340	\$ 9,250	F
08.364.450	Sewer Certifications	\$ 1,800	\$ 1,750	\$ 1,800	\$ 1,995	\$ 2,500	B
		\$ 724,610	\$ 716,798	\$ 724,835	\$ 720,877	\$ 736,132	
MISCELLANEOUS REVENUE							
08.389.200	Employee Insurance Contributio	\$ 5,454	\$ 3,405	\$ 5,389	\$ 4,664	\$ 5,793	
INTERFUND TRANSFERS							
08.392.100	From Sewer Capital Fund	\$ -	\$ -		\$ -		
TOTAL CURRENT REVENUES		\$ 730,064	\$ 720,203	\$ 730,224	\$ 725,541	\$ 741,925	

BOROUGH OF PENNDEL
2022 BUDGET
SEWER OPERATING FUND

ACCOUNT NUMBER	DESCRIPTION	2020 BUDGET	2020 ACTUAL	2021 BUDGET	2021 ACTUAL	2022 BUDGET	SCH
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EXPENDITURES

EXECUTIVE							
08.401.110	Salaries and Wages	\$ 60,199	\$ 49,683	\$ 106,948	\$ 70,401	\$ 72,083	H
08.401.220	Operating Supplies	\$ 200	\$ 104	\$ 200	\$ 198	\$ 200	N
08.401.221	Postage	\$ 2,000	\$ 1,512	\$ 2,000	\$ 1,894	\$ 2,150	
08.401.340	Advertising and Printing	\$ 1,000	\$ 661	\$ 800	\$ 295	\$ 400	
08.401.374	Equipment Maintenance	\$ 500	\$ -	\$ 100	\$ 17	\$ 100	
		\$ 63,899	\$ 51,960	\$ 110,048	\$ 72,805	\$ 74,933	
FINANCIAL ADMINISTRATION							
08.402.310	Professional Services	\$ 8,550	\$ 7,247	\$ 8,550	\$ 6,554	\$ 7,400	K
LEGAL SERVICES							
08.404.310	Borough Solicitor	\$ 25,000	\$ 25,000	\$ 20,000	\$ 1,521	\$ 10,000	K
ENGINEERING SERVICES							
08.408.310	Borough Engineer	\$ 40,000	\$ 500	\$ 40,000	\$ 16,314	\$ 20,000	K
GOVERNMENT BUILDINGS							
08.409.370	Repairs & Maintenance	\$ 500	\$ 8	\$ 100	\$ 221	\$ 100	
08.409.383	Building Rent - Sewer Dept Ren	\$ 22,000	\$ 22,000	\$ 22,000	\$ 22,000	\$ 22,000	
		\$ 22,500	\$ 22,008	\$ 22,100	\$ 22,221	\$ 22,100	
SEWAGE COLLECTION & TREATMENT							
08.429.320	Communication	\$ 1,800	\$ 4,191	\$ 4,000	\$ 4,278	\$ 5,750	T
08.429.360	Utilities	\$ 9,000	\$ 6,066	\$ 9,000	\$ 7,290	\$ 9,000	S
08.429.450	Contracted Services	\$ 417,179	\$ 295,162	\$ 415,000	\$ 424,097	\$ 495,000	I
		\$ 427,979	\$ 305,419	\$ 428,000	\$ 435,665	\$ 509,750	

BOROUGH OF PENNDEL
2022 BUDGET
SEWER OPERATING FUND

ACCOUNT NUMBER	DESCRIPTION	2020 BUDGET	2020 ACTUAL	2021 BUDGET	2021 ACTUAL	2022 BUDGET	SCH
PUBLIC WORKS							
08.430.115	Salaries and Wages	\$ 6,180	\$ 5,824	\$ 6,600	\$ 3,190	\$ 6,798	H
EMPLOYER PAID BENEFITS							
08.483.192	FICA/Medicare	\$ 5,075	\$ 3,992	\$ 8,706	\$ 5,280	\$ 4,900	R
08.483.193	Workers' Compensation	\$ 37,500	\$ 8,946	\$ 11,546	\$ 11,023	\$ 12,300	R
08.483.196	Medical Insurance	\$ 31,260	\$ 24,391	\$ 31,260	\$ 26,068	\$ 34,000	R
08.483.197	Non-Uniformed Pension Plan	\$ 11,515	\$ 8,262	\$ 8,519	\$ 8,519	\$ 5,442	
		\$ 85,350	\$ 45,591	\$ 60,031	\$ 50,890	\$ 56,642	
INSURANCE							
08.486.350	Property & Liability Insurance	\$ 13,897	\$ 10,492	\$ 16,000	\$ 10,093	\$ 12,900	Q
TOTAL EXPENDITURES BEFORE TRANSFERS		\$ 693,355	\$ 474,041	\$ 711,329	\$ 619,253	\$ 720,523	
INTERFUND TRANSFERS							
08.492.100	To General Fund	\$ -			\$ -	\$ -	
08.492.200	To Debt Service Fund	\$ 50,000	\$ 34,448	\$ 55,035	\$ 2,175	\$ 39,466	
08.492.300	To Sewer Capital Fund	\$ 50,000	\$ 50,000		\$ -	\$ -	
		\$ 100,000	\$ 84,448	\$ 55,035	\$ 2,175	\$ 39,466	
TOTAL EXPENDITURES		\$ 793,355	\$ 558,489	\$ 766,364	\$ 621,428	\$ 759,989	

ENDING FUND BALANCE

\$ 616,298

BOROUGH OF PENNDEL
2022 BUDGET
DEBT SERVICE FUND

ACCOUNT NUMBER	DESCRIPTION	2020 BUDGET	2020 ACTUAL	2021 BUDGET	2021 ACTUAL	2022 BUDGET	SCH
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FUND BALANCE

23.100.000	Beginning Fund Balance	\$ 25,366	\$ 23,755	\$ 25,561	\$ 25,561	\$ 21,748	
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REVENUES

REAL PROPERTY TAXES							
23.301.100	Real Estate Taxes- Current	\$ 61,322	\$ 52,348	\$ 61,767	\$ 61,144	\$ 45,047	A
23.301.200	Real Estate Taxes-Delinquent	\$ 1,000	\$ 1,322	\$ 1,273	\$ 2,834	\$ 1,288	A
		\$ 62,322	\$ 53,670	\$ 63,040	\$ 63,978	\$ 46,335	
INTERFUND TRANSFERS							
23.393.200	From Sewer Operating Fund	\$ 50,000	\$ 34,288	\$ 55,035	\$ 2,490	\$ 55,966	
TOTAL REVENUES		\$ 112,322	\$ 87,958	\$ 118,075	\$ 66,468	\$ 102,301	

EXPENDITURES

DEBT PRINCIPAL							
23.471.100	Gen Obligation Notes	\$ 66,000	\$ 76,000	\$ 59,400		\$ 110,000	O
DEBT INTEREST							
23.472.100	Gen Obligation Notes	\$ 29,250	\$ 10,152	\$ 8,100	\$ 11,119	\$ 13,741	O
TOTAL EXPENDITURES		\$ 95,250	\$ 86,152	\$ 67,500	\$ 11,119	\$ 123,741	

ENDING FUND BALANCE

\$ 308

BOROUGH OF PENNDEL
2022 BUDGET
CAPITAL RESERVE FUND

ACCOUNT NUMBER	DESCRIPTION	2020 BUDGET	2020 ACTUAL	2021 BUDGET	2021 ACTUAL	2022 BUDGET	SCH
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FUND BALANCE

30.100.000	Beginning Fund Balance	\$ 517,404	\$ 331,218	\$ 263,252	\$ 238,252	\$ 192,565	
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REVENUES

STATE OPERATING & CAPITAL GRANTS							
30.354.100	State Grants	\$ 500,000	\$ -	\$ 500,000	\$ -	\$ 500,000	E
30.354.200	CDBG Grant	125,000	-	-	-	122,500	E
		\$ 625,000	\$ -	\$ 500,000	\$ -	\$ 622,500	
LOCAL CAPITAL GRANTS							
30.357.100	Redevelopment Authority Grant	\$ -	\$ 26,010	\$ 66,144	\$ 15,689	\$ 66,000	E
30.357.200	Police RDA Grant	\$ -	\$ 9,049	\$ 25,823	\$ 24,195	\$ -	E
		\$ -	\$ 35,059	\$ 91,967	\$ 39,884	\$ 66,000	
CULTURE & RECREATION							
30.367.210	Redevelopment Marketing Funds						
PROCEEDS OF FIXED ASSET DISPOSITION							
30.391.100	Sale of Surplus Property	\$ -	\$ -		\$ -		F
INTERFUND TRANSFERS							
30.392.010	From General Fund	\$ -	\$ -		\$ -		
TOTAL REVENUES		\$ 625,000	\$ 35,059	\$ 591,967	\$ 39,884	\$ 688,500	

BOROUGH OF PENNDEL
2022 BUDGET
CAPITAL RESERVE FUND

ACCOUNT NUMBER	DESCRIPTION	2020 BUDGET	2020 ACTUAL	2021 BUDGET	2021 ACTUAL	2022 BUDGET	SCH
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EXPENDITURES

EXECUTIVE							
30.401.210	Operating Supplies-Manager	\$ -	\$ -	\$ 2,000	\$ -	\$ -	N
30.401.720	Improvements Other Than Buildings				\$ 3,392	\$ -	N
					\$ 3,392	\$ -	
LEGAL SERVICES							
30.404.310	Borough Solicitor	\$ 5,000	\$ -	\$ 5,000	\$ -	\$ -	K
INFORMATION TECHNOLOGY							
30.407.740	Computer Systems/Software	\$ 10,000	\$ 10,225	\$ -	\$ 3,051	\$ 5,000	K
30.407.750	Computer Equipment					\$ 10,000	K
						\$ 15,000	
ENGINEERING SERVICES							
30.408.310	Borough Engineer	\$ 20,000	\$ 17,461	\$ 20,000	\$ 8,479	\$ 15,000	J
BUILDINGS AND GROUNDS							
30.409.600	Municipal Building Improvements	\$ -	\$ 25,000	\$ -	\$ -	\$ 25,000	J
30.409.610	Police Building Improvements	\$ -	\$ 500	\$ -	\$ -	\$ -	J
		\$ -	\$ 500	\$ -	\$ -	\$ 25,000	
POLICE SERVICES							
30.410.740	Capital Equipment	\$ 20,000	\$ 27,353	\$ 20,000	\$ 42,443	\$ 17,679	J
EMERGENCY MANAGEMENT							
30.415.740	Capital Equipment	\$ -	\$ -	\$ -	\$ -	\$ 5,000	J
PUBLIC WORKS							
30.430.740	Capital Equipment	\$ 41,133	\$ 31,000	\$ -	\$ -	\$ -	J
30.435.610	Sidewalks and Curbs	\$ -	\$ 11,895	\$ -	\$ -	\$ -	
			\$ 42,895	\$ -	\$ -	\$ -	
TRAFFIC CONTROL DEVICES							
30.433.740	Capital Equipment	\$ 2,500	\$ -	\$ -	\$ -	\$ -	J
ROAD CONSTRUCTION & REBUILDING							
30.439.610	Capital Construction	\$ 500,000	\$ -	\$ -	\$ -	\$ -	J
CULTURE AND RECREATION							
30.457.610	Capital Construction	\$ 125,000	\$ 4,591	\$ -	\$ -	\$ -	J
		\$ 125,000	\$ 4,591	\$ -	\$ -	\$ -	
INTERFUND TRANSFERS							
	To General Fund	\$ -	\$ -	\$ 25,000	\$ -	\$ -	
TOTAL EXPENDITURES		\$ 672,500	\$ 92,800	\$ 72,000	\$ 50,922	\$ 77,679	

ENDING FUND BALANCE

\$ 803,386

**BOROUGH OF PENNDEL
2022 BUDGET
SEWER CAPITAL FUND**

ACCOUNT NUMBER	DESCRIPTION	2020 BUDGET	2020 ACTUAL	2021 BUDGET	2021 ACTUAL	2022 BUDGET	SCH
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FUND BALANCE

31.100.000	Fund Balance Forward	\$ 411,108	\$ 236,315	\$ 367,404	\$ 367,404	\$ 268,225	
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REVENUES

STATE AND FEDERAL GRANTS							
31.354.100	State Grant Proceeds	\$ 414,000	\$ 201,025	\$ 213,000	\$ 213,155	\$ -	E
INTERFUND TRANSFERS							
31.392.100	From Sewer Operating Fund	\$ 50,000	\$ 50,000	\$ -	\$ -	\$ -	
TOTAL CURRENT REVENUES		\$ 464,000	\$ 251,025	\$ 213,000	\$ 213,155	\$ -	

EXPENDITURES

LEGAL SERVICES							
31.404.310	Borough Solicitor	\$ 5,000	\$ -	\$ 5,000	\$ -	\$ 5,000	K
ENGINEERING SERVICES							
31.429.311	Borough Engineer	\$ 40,000	\$ 21,606	\$ 40,000	\$ 25,766	\$ 40,000	K
		\$ 40,000	\$ 21,606	\$ 40,000	\$ 25,766	\$ 40,000	
CAPITAL EXPENDITURES							
31.429.670	Sewer Main Imp/Construction	\$ 245,000	\$ -	\$ 245,000	\$ 286,414	\$ -	J
31.429.720	Pumping Stations	\$ -	\$ 18,925	\$ -			J
31.429.740	Collection System	\$ 150,000	\$ 79,405	\$ 50,000		\$ 50,000	J
		\$ 395,000	\$ 98,330	\$ 295,000	\$ 286,414	\$ 50,000	
TOTAL EXPENDITURES		\$ 440,000	\$ 119,936	\$ 340,000	\$ 312,180	\$ 95,000	

ENDING FUND BALANCE

\$ 173,225

BOROUGH OF PENNDEL
2022 BUDGET
LIQUID FUELS FUND

ACCOUNT NUMBER	DESCRIPTION	2020 BUDGET	2020 ACTUAL	2021 BUDGET	2021 ACTUAL	2022 BUDGET	SCH
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FUND BALANCE

35.100.000	Beginning Fund Balance	\$ 153,289	\$ 118,603	\$ 117,234	\$ 100,715	\$ 118,485	
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REVENUES

<i>STATE SHARED REVENUE/MOTOR VEHICLE FUEL 1</i>							
35.355.020	State Liquid Fuels Grant	\$ 60,780	\$ 62,023	\$ 55,895	\$ 57,587	\$ 56,720	D
TOTAL REVENUES		\$ 60,780	\$ 62,023	\$ 55,895	\$ 57,587	\$ 56,720	

BOROUGH OF PENNDEL
2022 BUDGET
LIQUID FUELS FUND

ACCOUNT NUMBER	DESCRIPTION	2020 BUDGET	2020 ACTUAL	2021 BUDGET	2021 ACTUAL	2022 BUDGET	SCH
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EXPENDITURES

SNOW & ICE REMOVAL							
35.432.245	Salt & De-Icing Materials	\$ 2,000	\$ -	\$ 2,000	\$ 3,604	\$ 4,000	
35.432.450	Contracted Services	\$ 15,000	\$ -	\$ 15,000	\$ 12,989	\$ 18,000	I
		\$ 17,000	\$ -	\$ 17,000	\$ 16,593	\$ 22,000	
TRAFFIC SIGNALS & SIGNS							
35.433.245	Street Signs and Markings	\$ 7,000	\$ 961	\$ 3,000	\$ 39	\$ 1,200	
35.433.360	Traffic Signals	\$ 1,000	\$ 434	\$ 1,000	\$ 418	\$ 500	S
35.433.450	Contracted Services	\$ 4,000	\$ 4,176	\$ 4,200	\$ 803	\$ 1,500	I
		\$ 12,000	\$ 5,571	\$ 8,200	\$ 1,260	\$ 3,200	
STREET LIGHTING							
35.434.360	Street Lights-Electric	\$ 22,000	\$ 16,662	\$ 16,000	\$ 14,377	\$ 17,500	S
35.434.450	Contracted Services	\$ 4,000	\$ (688)	\$ 4,000	\$ -	\$ 500	I
35.434.640	Capital Construction-Electrical	\$ 14,365	\$ 41,265	\$ -	\$ -	\$ -	J
		\$ 40,365	\$ 57,239	\$ 20,000	\$ 14,377	\$ 18,000	
STORM SEWERS & DRAINS							
35.436.364	Storm Sewer & Drain Repair				\$ 2,678	\$ -	S
					\$ 2,678	\$ -	
HIGHWAY MAINTENANCE/REPAIR							
35.438.245	Road Materials	\$ 2,000	\$ 582	\$ 1,000	\$ 37	\$ 1,000	
35.438.450	Contracted Services	\$ 5,500	\$ -	\$ 5,500	\$ 11,063	\$ 110,000	I
		\$ 7,500	\$ 582	\$ 6,500	\$ 11,100	\$ 111,000	
CAPITAL CONSTRUCTION							
35.439.600	Capital Construction	\$ -	\$ -	\$ -	\$ -	\$ -	J
DEBT INTEREST							
35.472.100	Gen Obligation Notes	\$ -	\$ -	\$ -	\$ -	\$ -	
INTERFUND OPERATING TRANSFERS							
35.492.100	To General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL EXPENDITURES		\$ 76,865	\$ 63,392	\$ 51,700	\$ 46,008	\$ 154,200	

ENDING FUND BALANCE

\$ 21,005

BOROUGH OF PENNDEL
2022 BUDGET
POLICE PENSION FUND

ACCOUNT NUMBER	DESCRIPTION	2020 BUDGET	2020 ACTUAL	2021 BUDGET	2021 ACTUAL	2022 BUDGET	SCH
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FUND BALANCE

60.100.000	Unreserved Fund Balance	\$ 160,485	\$ 166,618	\$ 169,850	\$ 174,414	\$ 174,148	
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REVENUES

INTEREST EARNINGS							
60.341.300	Unrealized Gains/Losses	\$ 5,000	\$ 4,953	\$ 5,500	\$ 10,645	\$ 10,000	
60.341.400	Interest & Dividends	\$ 2,000	\$ 2,284	\$ 2,500	\$ 2,393	\$ 2,000	
		\$ 7,000	\$ 7,237	\$ 8,000	\$ 13,038	\$ 12,000	
FIDUCIARY PENSION CONTRIBUTIONS							
60.388.200	Municipal Contribution	\$ 5,175	\$ 5,175	\$ 7,064	\$ -	\$ 13,151	R
60.388.300	Employee Contributions	\$ 8,500	\$ 3,730	\$ 4,500	\$ 8,615	\$ 2,018	R
		\$ 13,675	\$ 8,905	\$ 11,564	\$ 8,615	\$ 15,169	
TOTAL REVENUES		\$ 20,675	\$ 16,142	\$ 19,564	\$ 21,653	\$ 27,169	

EXPENDITURES

GENERAL ADMINISTRATION							
60.489.310	Plan Administration Fees	\$ 1,000	\$ 469	\$ 1,000	\$ 563	\$ 1,000	K
60.489.800	Pension Benefit Payments	\$ 10,000	\$ 12,441	\$ 14,000	\$ 12,741	\$ 14,000	
		\$ 11,000	\$ 12,910	\$ 15,000	\$ 13,304	\$ 15,000	
TOTAL EXPENDITURES		\$ 11,000	\$ 12,910	\$ 15,000	\$ 13,304	\$ 15,000	

ENDING FUND BALANCE

\$ 186,317

**BOROUGH OF PENNDEL
2022 BUDGET**

NON-UNIFORMED EMPLOYEES PENSION FUND

ACCOUNT NUMBER	DESCRIPTION	2020 BUDGET	2020 ACTUAL	2021 BUDGET	2021 ACTUAL	2022 BUDGET	SCH
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FUND BALANCE

65.100.000	Unreserved Fund Balance	\$ 311,754	\$ 328,559	\$ 325,237	\$ 396,073	\$ 436,985	
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REVENUES

INTEREST EARNINGS							
65.341.300	Unrealized Gains/Losses	\$ 3,500	\$ 10,684	\$ 13,000	\$ 22,553	\$ 24,000	
65.341.400	Interest & Dividends	\$ 4,000	\$ 4,672	\$ 5,500	\$ 5,282	\$ 5,500	
		\$ 7,500	\$ 15,356	\$ 18,500	\$ 27,835	\$ 29,500	
FIDUCIARY PENSION CONTRIBUTIONS							
65.388.200	Municipal Contribution	\$ 16,523	\$ 16,523	\$ 17,037	\$ -	\$ 10,883	R
65.388.300	Employee Contribution	\$ 25,000	\$ 2,141	\$ 5,000	\$ 19,229	\$ 3,000	R
		\$ 41,523	\$ 18,664	\$ 22,037	\$ 19,229	\$ 13,883	
TOTAL REVENUES		\$ 49,023	\$ 34,020	\$ 40,537	\$ 47,064	\$ 43,383	

EXPENDITURES

GENERAL ADMINISTRATION							
65.489.310	Plan Administration Fees	\$ 1,100	\$ 947	\$ 1,100	\$ 1,227	\$ 1,100	K
65.489.800	Pension Benefit Payments	\$ 2,700	\$ 2,375	\$ 2,700	\$ 4,925	\$ 2,700	
		\$ 3,800	\$ 3,322	\$ 3,800	\$ 6,152	\$ 3,800	
TOTAL EXPENDITURES		\$ 3,800	\$ 3,322	\$ 3,800	\$ 6,152	\$ 3,800	

ENDING FUND BALANCE

\$ 476,568