

BOROUGH OF PENNDEL 2024 BUDGET

SUMMARY OF OPERATING, CAPITAL, AND TRUST FUNDS

	<u>PROJECTED BEGINNING BALANCE</u>	<u>2024 REVENUES</u>	<u>2024 EXPENSES</u>	<u>ENDING BALANCE</u>
<i>OPERATING FUNDS</i>				
General Fund	\$ 645,618	\$ 1,341,301	\$ 1,433,877	\$ 553,042
Fire Protection Fund	\$ 6,800	\$ 55,140	\$ 55,193	\$ 6,747
Refuse Collection Fund	\$ 41,964	\$ 231,479	\$ 217,825	\$ 55,618
Sewer Operating Fund	\$ 862,630	\$ 865,625	\$ 1,125,765	\$ 602,491
Debt Service Fund	\$ 70,000	\$ 94,389	\$ 111,337	\$ 53,052
Liquid Fuels Fund	\$ 10,000	\$ 60,906	\$ 70,906	\$ -
	\$ 1,637,012	\$ 2,648,840	\$ 3,014,903	\$ 1,270,950
<i>CAPITAL IMPROVEMENT FUNDS</i>				
Capital Reserve Fund	\$ 209,565	\$ 225,000	\$ 280,000	\$ 154,565
Sewer Capital Fund	\$ 699,154	\$ 200,000	\$ 210,000	\$ 689,154
	\$ 908,719	\$ 425,000	\$ 490,000	\$ 843,719
<i>TRUST FUNDS</i>				
Police Pension Fund	\$ 175,000	\$ 34,750	\$ 17,500	\$ 192,250
Non-Uniformed Employees Pension Fund	\$ 450,000	\$ 62,690	\$ 3,800	\$ 508,890
	\$ 625,000	\$ 97,440	\$ 21,300	\$ 701,140
<i>TOTAL ALL FUNDS</i>	<u>\$ 3,170,731</u>	<u>\$ 3,171,280</u>	<u>\$ 3,526,203</u>	<u>\$ 2,815,809</u>

**BOROUGH OF PENNDEL
2024 BUDGET
GENERAL FUND**

ACCOUNT NUMBER	DESCRIPTION	2021 BUDGET	2021 ACTUAL	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 PROJECTED	2024 BUDGET	SCH
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FUND BALANCE

01.100.000	Beginning Fund Balance	\$ 150,000	\$ 218,170	\$ 231,180		\$ 161,946	\$ 564,000	\$ 645,618	
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**2024 MILL
NET: \$ 18,659**

REVENUES

REAL PROPERTY TAX

01.301.100	Real Estate Taxes - Current Year	\$ 372,548	\$ 377,580	\$ 356,349	\$ 339,868	\$ 380,000	\$ 350,000	\$ 350,000	A
01.301.200	Real Estate Taxes - Prior Years	\$ 7,000	\$ 20,455	\$ 9,000	\$ 7,465	\$ 6,800	\$ 10,000	\$ 8,000	A
		\$ 379,548	\$ 398,034	\$ 365,349	\$ 347,333	\$ 386,800	\$ 360,000	\$ 358,000	

ACT 511 TAXES (LOCAL TAXES)

01.310.020	Per Capita Taxes	\$ 5,500	\$ 6,590	\$ 5,700	\$ 5,617	\$ 5,700	\$ 5,700	\$ 5,700	C
01.310.021	Earned Income Tax-Current Yr	\$ 200,000	\$ 327,677	\$ 275,000	\$ 424,104	\$ 325,000	\$ 435,900	\$ 435,900	C
01.310.023	Earned Income Tax-Delinquent	\$ -	\$ -	\$ 5,000	\$ 158,528	\$ 150,000	\$ 170,000	\$ 170,000	C
01.310.100	Real Estate Transfer Taxes	\$ 30,000	\$ 101,857	\$ 40,000	\$ 45,023	\$ 45,000	\$ 15,000	\$ 40,000	C
01.310.300	Mercantile Taxes	\$ 15,000	\$ 29,311	\$ 22,000	\$ 32,820	\$ 25,000	\$ 29,000	\$ 29,000	C
01.310.510	Local Services Taxes	\$ 25,000	\$ 26,227	\$ 19,000	\$ 26,810	\$ 25,000	\$ 27,000	\$ 27,000	C
		\$ 275,500	\$ 491,662	\$ 366,700	\$ 692,902	\$ 575,700	\$ 682,600	\$ 707,600	

BUSINESS LICENSES AND PERMITS

01.321.520	Vending Licenses	\$ 6,000	\$ 5,929	\$ 6,000	\$ 7,075	\$ 6,000	\$ 7,325	\$ 7,325	B
01.321.610	Soliciting Permits	\$ 100	\$ 50	\$ 100	\$ -	\$ 100	\$ 75	\$ 75	B
01.321.630	Plumber/Electrician Registrations	\$ 1,000	\$ 1,205	\$ 1,000	\$ 1,380	\$ 1,000	\$ 1,240	\$ 1,000	B
01.321.800	Cable Television Franchise Fees	\$ 37,000	\$ 41,597	\$ 32,000	\$ 39,600	\$ 42,000	\$ 37,500	\$ 37,500	B
		\$ 44,100	\$ 48,780	\$ 39,100	\$ 48,055	\$ 49,100	\$ 46,140	\$ 45,900	

NON-BUSINESS LICENSES AND PERMITS

01.322.500	Street Opening Permits	\$ 2,500	\$ 75	\$ 2,500	\$ 737	\$ 700	\$ 540	\$ 550	B
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FINES

01.331.100	District Magistrate Fines	\$ 25,000	\$ 25,981	\$ 22,000	\$ 22,534	\$ 22,000	\$ 21,000	\$ 21,000	B
01.331.120	Ordinance Violations	500	1,951	1,000	3,235	1,500	4,000	4,000	B
01.331.130	State Police Fines	500	800	500	838	500	500	500	B
		\$26,000	\$28,733	\$23,500	\$26,607	\$24,000	\$25,500	\$25,500	

**BOROUGH OF PENNDEL
2024 BUDGET
GENERAL FUND**

ACCOUNT NUMBER	DESCRIPTION	2021 BUDGET	2021 ACTUAL	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 PROJECTED	2024 BUDGET	SCH
RENTS									
01.342.110	Building Rentals	\$ 5,000	\$ 50	\$ 5,000	\$ 250	\$ 100	\$ 100	\$ 100	B
01.342.210	Sewer Department Rent	\$ 22,000	\$ 22,000	\$ 22,000	\$ 22,000	\$ 22,000	\$ 22,000	\$ 22,000	B
01.342.300	Cell Tower Rent	\$ 31,000	\$ 33,710	\$ 32,000	\$ 34,870	\$ 33,000	\$ 33,000	\$ 34,000	B
		\$ 58,000	\$ 55,760	\$ 59,000	\$ 57,120	\$ 55,100	\$ 55,100	\$ 56,100	
STATE CAPITAL AND OPERATING GRANTS									
01.354.020	Public Safety - Police Vests	\$ 1,500	\$ 975	\$ 1,500	\$ 1,500	\$ 1,000	\$ 1,000	\$ 1,000	E
01.354.030	Highways & Streets	\$ -	\$ -	\$ -		\$ -			E
01.354.070	Culture & Recreation	\$ -	\$ -	\$ -		\$ -			E
01.354.120	PEMA	\$ -	\$ 2,406	\$ -	\$ 4,439	\$ -			E
01.354.150	Other Operating Grants	\$ -	\$ -	\$ -		\$ -			E
		\$ 1,500	\$ 3,381	\$ 1,500	\$ 5,939	\$ 1,000	\$ 1,000	\$ 1,000	
STATE SHARED REVENUE									
01.355.010	Public Utility Realty Tax	\$ 600	\$ 525	\$ 600	\$ 871	\$ 550	\$ 870	\$ 870	D
01.355.050	Pension System State Aid	\$ 20,000	\$ 19,189	\$ 19,300	\$ 20,722	\$ 20,721	\$ 23,311	\$ 23,311	D
01.355.070	Foreign Fire Insurance Tax	\$ 14,000	\$ 12,183	\$ 12,500	\$ 15,557	\$ 15,557	\$ 15,512	\$ 15,512	D
01.355.080	Alcoholic Beverage Licenses	\$ 400	\$ 400	\$ 400		\$ 400	\$ 400	\$ 400	D
		\$ 35,000	\$ 32,297	\$ 32,800	\$ 37,149	\$ 37,228	\$ 40,093	\$ 40,093	
CHARGES FOR SERVICES									
01.361.100	Escrow Administration Fees	\$ 50	\$ -	\$ 50		\$ -		\$ -	B-Z
01.361.210	Building Code Board of Appeals	\$ 50	\$ -	\$ -		\$ -		\$ 50	B
01.361.310	Subdivision/Land Development Fees	\$ 4,000	\$ -	\$ 4,000		\$ 4,000	\$ 500	\$ 500	B
01.361.330	Zoning Hearing Board Fees	\$ 3,000	\$ 3,250	\$ 3,000	\$ 3,875	\$ 3,000	\$ 2,375	\$ 2,500	B
01.361.400	Plan Review Fees	\$ 5,000	\$ 3,013	\$ 5,000	\$ 2,210	\$ 3,000	\$ 800	\$ 1,000	B
01.361.500	Sale of Maps, Copies, Publications	\$ 100	\$ 600	\$ 200	\$ 108	\$ 200	\$ 150	\$ 150	B
		\$ 12,200	\$ 6,863	\$ 12,250	\$ 6,193	\$ 10,200	\$ 3,825	\$ 4,200	

**BOROUGH OF PENNDEL
2024 BUDGET
GENERAL FUND**

ACCOUNT NUMBER	DESCRIPTION	2021 BUDGET	2021 ACTUAL	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 PROJECTED	2024 BUDGET	SCH
PUBLIC SAFETY - POLICE, PERMITS & INSPECTIONS									
01.362.100	Reimbursable Police Services	\$ 10,000	\$ 11,564	\$ 10,000	\$ 16,363	\$ 10,000	\$ 7,000	\$ 7,000	B
01.362.110	Sale of Police Reports	\$ 2,000	\$ 4,045	\$ 2,000	\$ 1,635	\$ 3,000	\$ 1,500	\$ 1,500	B
01.362.140	School Crossing Guards	\$ 15,891	\$ 13,192	\$ 16,000	\$ 17,328	\$ 16,950	\$ 16,950	\$ 17,458	B
01.362.200	Fire Safety Inspections	\$ 19,000	\$ 24,105	\$ 19,000	\$ 22,278	\$ 20,000	\$ 22,000	\$ 22,000	B
01.362.300	Zoning Permits	\$ 3,500	\$ 3,246	\$ 3,500	\$ 2,679	\$ 3,300	\$ 2,500	\$ 2,500	B-Z
01.362.410	Building Permits	\$ 32,000	\$ 27,086	\$ 30,000	\$ 20,347	\$ 27,000	\$ 12,000	\$ 15,000	B-Z
01.362.420	Electrical Permits	\$ 4,000	\$ 4,050	\$ 4,000	\$ 1,550	\$ 3,000	\$ 500	\$ 1,500	B-Z
01.362.430	Plumbing Permits	\$ 2,500	\$ 2,830	\$ 2,500	\$ 1,370	\$ 2,500	\$ 1,600	\$ 1,600	B-Z
01.362.450	Use & Occupancy Permits	\$ 7,000	\$ 11,855	\$ 8,000	\$ 8,660	\$ 8,500	\$ 7,500	\$ 7,500	B-Z
01.362.485	Sign Permits	\$ 400	\$ 1,188	\$ 800	\$ 90	\$ 400	\$ 400	\$ 400	B-Z
01.362.490	Demolition Permits	\$ 100	\$ 115	\$ 100	\$ 350	\$ 200	\$ 200	\$ 200	B-Z
01.362.495	UCC Fees	\$ 300	\$ 387	\$ 300	\$ 234	\$ 300	\$ 200	\$ 200	B-Z
01.362.500	Grease Trap Inspections	\$ 700	\$ 665	\$ 500	\$ 420	\$ 700	\$ 450	\$ 450	B-Z
		\$ 97,391	\$ 104,328	\$ 96,700	\$ 93,304	\$ 95,850	\$ 72,800	\$ 77,308	
HIGHWAYS & STREETS									
01.363.210	Parking Meter Use	\$ 1,000	\$ 1,472	\$ 1,000	\$ 2,265	\$ 1,000		\$ 1,200	B
CULTURE/RECREATION									
01.367.140	Pavillion Rental Fees	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ 50	\$ 50	B
MISCELLANEOUS REVENUE									
01.380.100	Miscellaneous Revenue	\$ 200	\$ 322	\$ 200	\$ 200	\$ 200	\$ 100	\$ 1,000	
CONTRIBUTIONS & DONATIONS FROM OTHER SOURCES									
01.387.100	Contributions and Donations	\$ -	\$ -	\$ -	\$ -	\$ -			
REIMBURSEMENTS									
01.389.100	Workers Compensation Insurance	\$ 33,200	\$ 25,926	\$ 33,200	\$ 20,537	\$ 21,000	\$ 15,170	\$ 16,000	R
01.389.200	Employee Insurance Contr.	\$ 2,695	\$ 2,695	\$ 2,700	\$ 4,422	\$ 2,700	\$ 4,600	\$ 4,800	R
01.389.500	Miscellaneous Reimbursements	\$ 500	\$ -	\$ 500	\$ 1,765	\$ 500		\$ 1,000	B
		\$ 36,395	\$ 28,621	\$ 36,400	\$ 26,723	\$ 24,200	\$ 19,770	\$ 21,800	

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2024 BUDGET
GENERAL FUND**

ACCOUNT NUMBER	DESCRIPTION	2021 BUDGET	2021 ACTUAL	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 PROJECTED	2024 BUDGET	SCH
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	\$ -	\$ -	\$ -	\$ -	\$ -			
01.392.350	From Highway Aid Fund	\$ -	\$ -	\$ -	\$ -	\$ -			
		\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
REFUNDS									
01.395.000	Prior Year Refunds	\$ -	\$ -	\$ -		\$ -		\$ 1,000	
TOTAL REVENUES		<u>\$ 994,434</u>	<u>\$ 1,200,327</u>	<u>\$ 1,036,999</u>	<u>\$ 1,344,527</u>	<u>\$ 1,261,078</u>	<u>\$ 1,307,518</u>	<u>\$ 1,341,301</u>	

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GENERAL FUND**

ACCOUNT NUMBER	DESCRIPTION	2021 BUDGET	2021 ACTUAL	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 PROJECTED	2024 BUDGET	SCH
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EXPENDITURES

LEGISLATIVE BODY (MAYOR, COUNCIL)									
01.400.110	Salaries and Wages	\$ 5,100	\$ 5,300	\$ 5,100	\$ 5,050	\$ 5,100	\$ 5,100	\$ 5,100	H
01.400.215	Supplies-Mayor/Council Annual Allowance	\$ 800	\$ 111	\$ 800	\$ 80	\$ 1,200	\$ 200	\$ 1,200	N
01.400.420	Dues, Subscriptions & Memberships	\$ 1,200	\$ 1,693	\$ 1,200	\$ 1,345	\$ 1,200	\$ 1,400	\$ 1,400	
01.400.460	Meetings and Training	\$ 4,000	\$ 1,041	\$ 4,000	\$ 3,450	\$ 4,000	\$ 2,500	\$ 4,000	
		\$ 11,100	\$ 8,146	\$ 11,100	\$ 9,925	\$ 11,500	\$ 9,200	\$ 11,700	
EXECUTIVE (OFFICE STAFF/MANAGER)									
01.401.110	Salaries and Wages	\$ 53,474	\$ 46,053	\$ 123,056	\$ 105,646	\$ 124,000	\$ 121,000	\$ 125,000	H
01.401.220	Office Supplies	\$ 500	\$ 1,049	\$ 500	\$ 876	\$ 500	\$ 500	\$ 500	N
01.401.260	Minor Equipment	\$ 500	\$ -	\$ 500	\$ 49	\$ 200	\$ 200	\$ 200	N
01.401.310	Professional Services	\$ -	\$ 44	\$ -	\$ 1,395	\$ 1,000	\$ 100	\$ 1,000	K
01.401.341	Advertising	\$ 500	\$ 387	\$ 500	\$ 437	\$ 400	\$ 5,000	\$ 3,000	
01.401.420	Dues, Subscriptions & Memberships	\$ 100	\$ 45	\$ 100	\$ 45	\$ 100	\$ 100	\$ 100	N
01.401.460	Meetings and Training	\$ 500	\$ -	\$ 500	\$ 39	\$ 250	\$ 46	\$ 250	
		\$ 55,574	\$ 47,578	\$ 125,156	\$ 108,488	\$ 126,450	\$ 126,946	\$ 130,050	
FINANCIAL ADMINISTRATION									
01.402.220	Operating Supplies	\$ 700	\$ 502	\$ 700	\$ 1,650	\$ 700	\$ 1,000	\$ 1,000	N
01.402.310	Professional Services	\$ 11,895	\$ 9,157	\$ 9,400	\$ 9,506	\$ 10,360	\$ 11,500	\$ 11,500	K
		\$ 12,595	\$ 9,659	\$ 10,100	\$ 11,155	\$ 11,060	\$ 12,500	\$ 12,500	
TAX COLLECTION									
01.403.110	Salaries and Wages	\$ 17,000	\$ 15,535	\$ 17,000	\$ 13,316	\$ 17,000	\$ 17,000	\$ 17,000	H
01.403.215	Postage	\$ 400	\$ -	\$ -	\$ -	\$ -	\$ 440	\$ 450	
01.403.220	Operating Supplies	\$ 600	\$ 973	\$ 1,000	\$ 646	\$ 1,000	\$ 200	\$ 200	
		\$ 18,000	\$ 16,507	\$ 18,000	\$ 13,962	\$ 18,000	\$ 17,640	\$ 17,650	

**BOROUGH OF PENNDEL
2024 BUDGET
GENERAL FUND**

ACCOUNT NUMBER	DESCRIPTION	2021 BUDGET	2021 ACTUAL	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 PROJECTED	2024 BUDGET	SCH
LEGAL SERVICES									
01.404.310	Borough Solicitor	\$ 30,000	\$ 42,696	\$ 35,000	\$ 31,356	\$ 35,000	\$ 35,000	\$ 35,000	K
01.404.314	Special Legal/RTK Requests	\$ 10,000	\$ 10,556	\$ 10,000	\$ 8,306	\$ 10,000	\$ 11,500	\$ 11,500	K
01.404.317	Legal-Ordinances	\$ 10,000	\$ 15,670	\$ 10,000	\$ 11,554	\$ 25,000	\$ 10,500	\$ 10,500	K
01.404.318	Legal-Zoning/Code Enforcement Matters	\$ 10,000	\$ 51,563	\$ 10,000	\$ 32,607	\$ 25,000	\$ 10,000	\$ 20,000	K
01.404.319	Legal-Special Legal Litigation	\$ 5,000	\$ 2,771	\$ 5,000	\$ 10,262	\$ 10,000	\$ 11,500	\$ 11,500	K
		\$ 65,000	\$ 123,257	\$ 70,000	\$ 94,084	\$ 105,000	\$ 78,500	\$ 88,500	
GENERAL GOVERNMENT									
01.406.215	Postage	\$ 2,500	\$ 1,661	\$ 2,500	\$ 1,688	\$ 1,000	\$ 1,700	\$ 1,700	
01.406.220	Operating Supplies	\$ 1,500	\$ 1,330	\$ 1,500	\$ 1,429	\$ 1,500	\$ 1,500	\$ 1,500	N
01.406.310	Professional Services	\$ 4,500	\$ 4,010	\$ 4,500	\$ 1,195	\$ 4,000	\$ 4,000	\$ 4,000	K
01.406.320	Communications	\$ 5,000	\$ 5,583	\$ 5,000	\$ 5,787	\$ 6,000	\$ 6,000	\$ 6,000	T
01.406.341	Advertising	\$ 8,000	\$ 1,915	\$ 8,000	\$ 7,746	\$ 5,000		\$ -	
01.406.342	Printing/Newsletter	\$ 800	\$ 857	\$ 800	\$ 1,993	\$ 2,000	\$ 200	\$ 200	
01.406.384	Equipment Leases	\$ 3,900	\$ 3,819	\$ 3,900	\$ 3,805	\$ 3,900	\$ 4,100	\$ 4,100	I
01.406.450	Contribution-TAG Committee	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	
		\$ 27,700	\$ 20,675	\$ 27,700	\$ 25,143	\$ 24,900	\$ 19,000	\$ 19,000	
TECHNOLOGY									
01.407.220	Operating Supplies	\$ 1,000	\$ 1,262	\$ 1,000	\$ 203	\$ 1,000	\$ 1,000	\$ 1,000	N
01.407.270	Computer Hardware/Software	\$ -	\$ -	\$ -	\$ 619	\$ -	\$ 650	\$ 650	
01.407.318	Software License Fees	\$ 7,000	\$ 8,251	\$ 5,000	\$ 7,039	\$ 10,000	\$ 8,500	\$ 8,500	I
01.407.450	Contracted Services	\$ 9,590	\$ 13,270	\$ 9,590	\$ 14,548	\$ 15,000	\$ 13,000	\$ 15,000	I
01.407.453	Website Maint./Hosting	\$ 390	\$ 150	\$ 390	\$ 450	\$ 350	\$ 1,800	\$ 1,000	I
		\$ 17,980	\$ 22,933	\$ 15,980	\$ 22,859	\$ 26,350	\$ 24,950	\$ 26,150	
ENGINEERING SERVICES									
01.408.310	Borough Engineer	\$ 35,000	\$ 43,461	\$ 35,000	\$ 40,761	\$ 47,250	\$ 45,000	\$ 45,000	K
GOVERNMENT BUILDINGS									
01.409.110	Salaries and Wages Janitor	\$ 5,627	\$ 8,678	\$ 7,000	\$ 6,553	\$ 7,000	\$ 6,500	\$ 7,000	H
01.409.226	Janitorial Supplies	\$ 2,000	\$ 556	\$ 2,000	\$ 922	\$ 1,000	\$ 800	\$ 800	
01.409.360	Utilities	\$ 6,225	\$ 5,508	\$ 5,500	\$ 7,516	\$ 6,000	\$ 9,000	\$ 9,000	S
01.409.373	Maintenance and Repairs	\$ 3,500	\$ 3,280	\$ 3,500	\$ 9,617	\$ 4,500	\$ 10,000	\$ 10,000	
01.409.450	Contracted Services	\$ 8,820	\$ 6,361	\$ 8,820	\$ 6,217	\$ 9,320	\$ 9,000	\$ 9,000	I
		\$ 26,172	\$ 24,383	\$ 26,820	\$ 30,824	\$ 27,820	\$ 35,300	\$ 35,800	

**BOROUGH OF PENNDEL
2024 BUDGET
GENERAL FUND**

ACCOUNT NUMBER	DESCRIPTION	2021 BUDGET	2021 ACTUAL	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 PROJECTED	2024 BUDGET	SCH
CODE ENFORCEMENT AND ZONING									
01.413.010	Seminars, Books, Membership	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
01.413.220	Operating Supplies	\$ -	\$ 20	\$ -	\$ -	\$ -	\$ 50	\$ 50	
01.413.319	UCC Fees	\$ 400	\$ 401	\$ 400	\$ 288	\$ 400	\$ 200	\$ 300	
01.413.341	Advertising & Printing	\$ 400	\$ 495	\$ 400	\$ 439	\$ 600	\$ 700	\$ 600	
01.413.420	Dues, Subscriptions & Memberships	\$ 300	\$ 145	\$ 300	\$ 145	\$ 200	\$ 210	\$ 250	
01.413.450	Contracted Services	\$ 55,000	\$ 47,428	\$ 50,000	\$ 32,532	\$ 50,000	\$ 50,000	\$ 50,000	I
		\$ 56,100	\$ 48,488	\$ 51,100	\$ 33,404	\$ 51,200	\$ 51,160	\$ 51,200	
PLANNING COMMISSION									
01.414.310	Professional Services	\$ 500	\$ -	\$ 500		\$ 100	\$ -	\$ 100	K
01.414.341	Advertising & Printing	\$ 100	\$ -	\$ 100	\$ 64	\$ 100	\$ -	\$ 100	
01.414.460	Meetings and Training	\$ 100	\$ -	\$ 100		\$ 100	\$ -	\$ 100	
		\$ 700	\$ -	\$ 700	\$ 64	\$ 300	\$ -	\$ 300	
EMERGENCY MANAGEMENT									
01.415.220	Operating Supplies	\$ 25,000	\$ -	\$ 500	\$ -	\$ 1,500	\$ 500	\$ 500	
01.415.460	Meetings and Training	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
		\$ 25,000	\$ -	\$ 500	\$ -	\$ 1,500	\$ 500	\$ 500	
ZONING HEARING BOARD									
01.418.110	Salaries and Wages	\$ 500	\$ 300	\$ 500	\$ 800	\$ 500	\$ 800	\$ 500	H
01.418.310	Professional Services	\$ 2,500	\$ 9,325	\$ 2,500	\$ 4,147	\$ 5,000	\$ 8,500	\$ 5,000	K
01.418.341	Advertising & Printing	\$ 500	\$ 761	\$ 500	\$ 696	\$ 500	\$ 750	\$ 750	
		\$ 3,500	\$ 10,386	\$ 3,500	\$ 5,643	\$ 6,000		\$ 6,250	
PUBLIC WORKS - GENERAL SERVICES									
01.430.110	Salaries and Wages	\$ 3,300	\$ 2,140	\$ 3,400	\$ 6,925	\$ 6,500	\$ 7,550	\$ 7,800	H
01.430.220	Operating Supplies	\$ 250	\$ 257	\$ 250	\$ 580	\$ 250	\$ 250	\$ 250	N
01.430.231	Vehicle Fuel	\$ 700	\$ 277	\$ 700	\$ 461	\$ 700	\$ 850	\$ 850	
01.430.260	Minor Equipment	\$ -	\$ 734	\$ 1,000	\$ 64	\$ 500	\$ 500	\$ 500	
01.430.320	Communications	\$ 250	\$ 225	\$ 250	\$ 225	\$ 400	\$ 250	\$ 250	T
01.430.360	Utilities	\$ 1,600	\$ 2,749	\$ 1,600	\$ 1,363	\$ 1,800	\$ 1,800	\$ 1,800	S
01.430.374	Equipment Maintenance	\$ 150	\$ 585	\$ 150	\$ 6	\$ 100	\$ 100	\$ 100	

**BOROUGH OF PENNDEL
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GENERAL FUND**

ACCOUNT NUMBER	DESCRIPTION	2021 BUDGET	2021 ACTUAL	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 PROJECTED	2024 BUDGET	SCH
01.430.450	Contracted Services	\$ 500	\$ 238	\$ 500	\$ 681	\$ 350	\$ 350	\$ 500	I
01.430.451	Vehicle Maintenance	\$ 500	\$ 718	\$ 500	\$ 697	\$ 1,000	\$ 800	\$ 800	I
		\$ 7,250	\$ 7,923	\$ 8,350	\$ 11,002	\$ 11,600	\$ 12,450	\$ 12,850	
CLEANING OF STREETS & GUTTERS									
01.431.450	Contracted Services	\$ 3,600	\$ 2,410	\$ 3,600	\$ -	\$ 3,600	\$ 1,500	\$ 3,600	I
		\$ 3,600	\$ 2,410	\$ 3,600	\$ -	\$ 3,600	\$ 1,500	\$ 3,600	
HIGHWAY MAINTENANCE/REPAIRS									
01.432.450	Contracted Services	\$ -	\$ -	\$ -	\$ 1,695	\$ 500	\$ 1,800	\$ 4,000	
		\$ -	\$ -	\$ -	\$ 1,695	\$ 500		\$ 4,000	
SNOW & ICE REMOVAL									
01.438.245	Road Materials	\$ -	\$ -	\$ -	\$ -	\$ 500		\$ -	
		\$ -	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ -	
STORM SEWERS AND DRAINS									
01.436.310	Maintenance and Repairs	\$ 500	\$ 1,427	\$ 500	\$ 2,012	\$ 1,500	\$ -	\$ 1,500	
01.436.319	MS4 Permit	\$ 500	\$ -	\$ 500	\$ 3,374	\$ 500	\$ 4,000	\$ 4,000	
01.436.450	Mosquito Control	\$ 200	\$ -	\$ 200		\$ 200	\$ -	\$ 50	
		\$ 1,200	\$ 1,427	\$ 1,200	\$ 5,386	\$ 2,200	\$ 4,000	\$ 5,550	
STORM SEWERS AND DRAINS									
01.438.245	Road Materials	\$ -	\$ -	\$ -	\$ 170	\$ -		\$ -	
		\$ -	\$ -	\$ -	\$ 170	\$ -	\$ -	\$ -	
CULTURE AND RECREATION									
01.457.220	Operating Supplies	\$ 700	\$ 776	\$ 700	\$ 891	\$ 900	\$ 900	\$ 900	
01.457.247	Culture/Recreation Supplies	\$ 500	\$ 341	\$ 500	\$ 931	\$ 1,000	\$ -	\$ -	
01.457.310	Utilities	\$ 1,000	\$ 1,592	\$ 1,000	\$ 450	\$ 600	\$ 400	\$ 400	S
01.457.450	Contracted Services	\$ 7,000	\$ 8,374	\$ 7,000	\$ 16,751	\$ 10,054	\$ 5,000	\$ 7,000	I
		\$ 9,200	\$ 11,084	\$ 9,200	\$ 19,023	\$ 12,554	\$ 6,300	\$ 8,300	
CIVIC CELEBRATIONS									
01.457.540	Parade	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	
ECONOMIC DEVELOPMENT/ASSISTANCE									
01.465.310	Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -			

**BOROUGH OF PENNDEL
2024 BUDGET
GENERAL FUND**

ACCOUNT NUMBER	DESCRIPTION	2021 BUDGET	2021 ACTUAL	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 PROJECTED	2024 BUDGET	SCH
EMPLOYER PAID BENEFITS									
01.483.192	FICA/Medicare	\$ 32,833	\$ 32,704	\$ 38,192	\$ 36,074	\$ 38,192	\$ 40,000	\$ 45,794	R
01.483.194	Unemployment Compensation	\$ 1,680	\$ 965	\$ 2,000		\$ 2,000	\$ -	\$ 1,000	R
01.483.195	Workers' Compensation	\$ 34,637	\$ 34,292	\$ 36,890	\$ 28,607	\$ 36,890	\$ 35,000	\$ 37,000	R
01.483.196	Medical Insurance	\$ 31,830	\$ 31,604	\$ 33,330	\$ 38,754	\$ 39,900	\$ 39,500	\$ 41,475	R
01.483.197	Police Pension Plan	\$ 7,064	\$ 7,064	\$ 13,151	\$ 8,419	\$ 8,970	\$ 8,970	\$ 9,900	R
01.483.198	Non-Uniformed Pension Plan	\$ 8,519	\$ 8,519	\$ 10,883	\$ 7,707	\$ 8,129	\$ 8,129	\$ 8,845	R
01.483.199	Life and Disability Insurance	\$ 9,252	\$ 8,420	\$ 9,450	\$ 8,182	\$ 9,000	\$ 9,000	\$ 9,450	R
		\$ 125,815	\$ 123,568	\$ 143,896	\$ 127,743	\$ 143,081	\$ 140,599	\$ 153,464	
INSURANCE AND BONDS									
01.486.350	Property and Liability Insurance	\$ 15,500	\$ 15,440	\$ 24,000	\$ 23,508	\$ 24,000	\$ 29,000	\$ 30,450	Q
01.486.355	Professional Bonds	\$ -	\$ -	\$ -	\$ 719	\$ -	\$ 500	\$ 500	
		\$ 15,950	\$ 15,940	\$ 24,250	\$ 24,227	\$ 24,500	\$ 29,500	\$ 30,950	
OTHER UNCLASSIFIED EXPENSES									
01.489.100	Miscellaneous Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150	\$ 150	
TOTAL EXPENDITURES BEFORE TRANSFERS		\$ 944,355	\$ 950,594	\$ 1,028,172	\$ 1,011,497	\$ 1,141,392	\$ 1,051,627	\$ 1,233,877	
Result From Operations		\$ 50,079	\$ 249,733	\$ 8,827	\$ 333,030	\$ 119,686	\$ 255,891	\$ 107,424	
INTERFUND TRANSFERS									
01.492.300	To Captial Reserve	\$ -	\$ 100,000	\$ -	\$ 127,677	\$ 200,000	\$ 200,000	\$ 200,000	
01.492.050	To Refuse Collection Fund	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -	
01.492.051	To Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
		\$ -	\$ 130,000	\$ -	\$ 127,677	\$ 200,000	\$ 200,000	\$ 200,000	
TOTAL EXPENDITURES		\$ 944,355	\$ 980,594	\$ 1,028,172	\$ 1,011,497	\$ 1,341,392	\$ 1,251,627	\$ 1,433,877	
ENDING FUND BALANCE		\$ 200,079	\$ 437,903	\$ 240,007	\$ 333,030	\$ 81,632	\$ 619,891	\$ 553,042	

BOROUGH OF PENNDEL
2024 BUDGET
FIRE TAX FUND

ACCOUNT NUMBER	DESCRIPTION	2021 BUDGET	2021 ACTUAL	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 PROJECTED	2024 BUDGET	SCH
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FUND BALANCE

03.100.000	Beginning Fund Balance	\$ 3,696	\$ 3,696	\$ 3,696	\$ 3,696	\$ 5,891	\$ 6,800	\$ 6,800	
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REVENUES

REAL PROPERTY TAXES									
03.301.100	Real Estate Taxes - Current Year	\$ 52,456	\$ 53,298	\$ 54,089	\$ 51,872	\$ 54,089	\$ 54,089	\$ 54,089	A
03.301.200	Real Estate Taxes - Delinquent	\$ 1,091	\$ 2,459	\$ 1,104	\$ 1,051	\$ 1,104	\$ 1,600	\$ 1,051	A
		\$ 53,547	\$ 55,757	\$ 55,193	\$ 52,923	\$ 55,193	\$ 55,689	\$ 55,140	
INTEREST EARNINGS									
03.341.010	Interest on Investments								
INTERFUND TRANSFERS									
03.392.010	From General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL REVENUES		\$ 53,547	\$ 55,198	\$ 55,193	\$ 52,923	\$ 55,193	\$ 55,689	\$ 55,140	
TOTAL AVAILABLE FOR APPROPRIATION		\$ 57,243	\$ 58,894	\$ 58,889	\$ 56,619	\$ 61,084	\$ 62,489	\$ 61,940	

EXPENDITURES

FIRE PROTECTION									
03.412.500	Volunteer Fire Company	\$ 53,547	\$ 55,198	\$ 55,193	\$ 52,150	\$ 55,193	\$ 55,193	\$ 55,193	
TOTAL EXPENDITURES		\$ 53,547	\$ 55,198	\$ 55,193	\$ 52,150	\$ 55,193	\$ 55,193	\$ 55,193	
ENDING FUND BALANCE		\$ 3,696	\$ 3,696	\$ 3,696	\$ 4,469	\$ 5,891	\$ 7,296	\$ 6,747	

BOROUGH OF PENNDEL
2024 BUDGET
REFUSE COLLECTION FUND

ACCOUNT NUMBER	DESCRIPTION	2021 BUDGET	2021 ACTUAL	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 PROJECTED	2024 BUDGET	SCH
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FUND BALANCE

05.100.100	Beginning Fund Balance	\$ 19,500	\$ (10,738)	\$ 5,310		\$ 41,964	\$ (2,000)	\$ 17,000	
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REVENUES

STATE OPERATING & CAPITAL GRANTS									
05.354.050	Act 101 Recycling Grant	\$ 5,700	\$ 2,118	\$ 5,700	\$ 2,426	\$ 2,500	\$ 2,500	\$ 2,500	D
SANITATION									
05.364.300	Waste Collection Fees - Current	\$ 204,079	\$ 198,219	\$ 218,805	\$ 206,377	\$ 226,979	\$ 226,979		G
05.364.301	Waste Collection Fees - Prior	\$ 2,000	\$ 2,535	\$ 2,000	\$ 2,545	\$ 2,000	\$ 2,020		G
		\$ 206,079	\$ 200,754	\$ 220,805	\$ 208,922	\$ 228,979	\$ 228,999	\$ -	
REIMBURSEMENTS									
05.389.200	Employee Insurance Contributions	\$ 898	\$ 898	\$ -	\$ -	\$ -		\$ -	
INTERFUND TRANSFERS									
05.392.001	From General Fund	\$ -	\$ 30,000	\$ -		\$ -			
TOTAL REVENUES		\$ 212,677	\$ 233,770	\$ 231,815	\$ 211,348	\$ 231,479	\$ 231,499	\$ 2,500	

EXPENDITURES

EXECUTIVE									
05.401.215	Postage	\$ 850	\$ 994	\$ 1,000	\$ 689	\$ -	\$ 750	\$ 750	
05.401.220	Operating Supplies	\$ 200	\$ 215	\$ 200	\$ 344	\$ -	\$ 200	\$ 350	N
05.401.340	Advertising and Printing	\$ -	\$ -	\$ -		\$ -	\$ 700	\$ -	
05.401.400	Recycling Materials	\$ 900	\$ 898	\$ 1,000	\$ 898	\$ -	\$ -	\$ 1,000	
		\$ 1,950	\$ 2,107	\$ 2,200	\$ 1,931	\$ -	\$ 1,650	\$ 2,100	
FINANCIAL ADMINISTRATION									
05.402.310	Professional Services	\$ 1,300	\$ 1,777	\$ 1,900	\$ 1,834	\$ 2,010	\$ 2,000	\$ 2,000	K
LEGAL SERVICES									
05.404.310	Professional Services	\$ 500	\$ 48	\$ 100	\$ -	\$ 100		\$ 4,500	K

BOROUGH OF PENNDEL
2024 BUDGET
REFUSE COLLECTION FUND

ACCOUNT NUMBER	DESCRIPTION	2021 BUDGET	2021 ACTUAL	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 PROJECTED	2024 BUDGET	SCH
SOLID WASTE COLLECTION AND DISPOSAL									
05.427.450	Contracted Services	\$ 202,840	\$ 202,328	\$ 209,178	\$ 209,558	\$ 215,715	\$ 226,986		G
INTERFUND TRANSFERS									
05.492.010	To General Fund	\$ -	\$ -	\$ -		\$ -			
TOTAL EXPENDITURES		<u>\$ 206,590</u>	<u>\$ 206,259</u>	<u>\$ 213,378</u>	<u>\$ 213,323</u>	<u>\$ 217,825</u>	<u>\$ 230,636</u>	<u>\$ 8,600</u>	
ENDING FUND BALANCE		<u>\$ 25,587</u>	<u>\$ 16,772</u>	<u>\$ 18,437</u>	<u>\$ (1,974)</u>	<u>\$ 13,654</u>	<u>\$ 863</u>	<u>\$ (6,100)</u>	

BOROUGH OF PENNDEL
2024 BUDGET
SEWER OPERATING FUND

ACCOUNT NUMBER	DESCRIPTION	2021 BUDGET	2021 ACTUAL	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 PROJECTED	2024 BUDGET	SCH
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FUND BALANCE

08.100.000	Fund Balance Forward	\$ 580,000	\$ 562,161	\$ 634,362		\$ 663,863	\$ 910,000	\$ 862,630	
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REVENUES

SANITATION									
08.364.120	Sewer User Fees	\$ 717,035	\$ 742,826	\$ 724,382	\$ 745,481	\$ 786,297	\$ 750,000	\$ 849,200	F
08.364.200	Late Payment Penalties	\$ 6,000	\$ 9,475	\$ 9,250	\$ 6,680	\$ 9,000	\$ 9,000	\$ 9,700	F
08.364.450	Sewer Certifications	\$ 1,800	\$ 2,380	\$ 2,500	\$ 1,330	\$ 2,000	\$ 2,000	\$ 2,000	B
		\$ 724,835	\$ 754,682	\$ 736,132	\$ 753,491	\$ 797,297	\$ 761,000	\$ 860,900	
MISCELLANEOUS REVENUE									
08.389.200	Employee Insurance Contributions	\$ 5,389	\$ 5,389	\$ 5,550	\$ 4,560	\$ 5,550	\$ 4,500	\$ 4,725	
INTERFUND TRANSFERS									
08.392.100	From Sewer Capital Fund	\$ -	\$ -	\$ -	\$ -	\$ -			
TOTAL CURRENT REVENUES		\$ 730,224	\$ 760,071	\$ 741,682	\$ 758,051	\$ 802,847	\$ 765,500	\$ 865,625	

EXPENDITURES

EXECUTIVE									
08.401.110	Salaries and Wages	\$ 106,948	\$ 84,942	\$ 50,000	\$ 53,608	\$ 72,083	\$ 60,000	\$ 68,000	H
08.401.220	Operating Supplies	\$ 200	\$ 215	\$ 200	\$ 344	\$ 250	\$ 150	\$ 300	
08.401.221	Postage	\$ 2,000	\$ 2,194	\$ 2,150	\$ 2,109	\$ 2,500	\$ 2,200	\$ 2,200	
08.401.340	Advertising and Printing	\$ 800	\$ 295	\$ 400	\$ -	\$ 400	\$ 600	\$ 200	
08.401.374	Equipment Maintenance	\$ 100	\$ 17	\$ 100	\$ -	\$ 100	\$ 110	\$ 150	
		\$ 110,048	\$ 87,663	\$ 52,850	\$ 56,061	\$ 75,333	\$ 63,060	\$ 70,850	
FINANCIAL ADMINISTRATION									
08.402.310	Professional Services	\$ 8,550	\$ 6,832	\$ 7,400	\$ 7,058	\$ 7,730	\$ 7,730	\$ 7,800	K

**BOROUGH OF PENNDEL
2024 BUDGET
SEWER OPERATING FUND**

ACCOUNT NUMBER	DESCRIPTION	2021 BUDGET	2021 ACTUAL	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 PROJECTED	2024 BUDGET	SCH
LEGAL SERVICES									
08.404.310	Borough Solicitor	\$ 20,000	\$ 1,521	\$ 10,000	\$ 540	\$ 10,000	\$ 2,000	\$ 2,000	K
ENGINEERING SERVICES									
08.408.310	Borough Engineer	\$ 40,000	\$ 17,611	\$ 20,000	\$ 15,656	\$ 21,000	\$ 10,000	\$ 18,000	K
GOVERNMENT BUILDINGS									
08.409.370	Repairs & Maintenance	\$ 100	\$ 221	\$ 100		\$ 100		\$ 250	
08.409.383	Building Rent - Sewer Dept Rent	\$ 22,000	\$ 22,000	\$ 22,000	\$ 22,000	\$ 22,000	\$ 22,000	\$ 22,000	
		\$ 22,100	\$ 22,221	\$ 22,100	\$ 22,000	\$ 22,100	\$ 22,000	\$ 22,250	
SEWAGE COLLECTION & TREATMENT									
08.429.320	Communication	\$ 4,000	\$ 5,155	\$ 5,750	\$ 5,359	\$ 5,900	\$ 5,500	\$ 5,500	T
08.429.360	Utilities	\$ 9,000	\$ 8,477	\$ 9,000	\$ 8,251	\$ 9,000	\$ 10,500	\$ 10,500	S
08.429.450	Contracted Services	\$ 415,000	\$ 484,800	\$ 495,000	\$ 367,989	\$ 565,277	\$ 405,000	\$ 450,000	I
		\$ 428,000	\$ 498,432	\$ 509,750	\$ 381,599	\$ 580,177	\$ 421,000	\$ 466,000	
PUBLIC WORKS									
08.430.115	Salaries and Wages	\$ 6,600	\$ 4,279	\$ 6,798	\$ 6,925	\$ 6,798	\$ 7,600	\$ 8,600	H
EMPLOYER PAID BENEFITS									
08.483.192	FICA/Medicare	\$ 8,706	\$ 6,413	\$ 4,900	\$ 5,624	\$ 6,000	\$ 5,900	\$ 6,000	R
08.483.193	Workers' Compensation	\$ 11,546	\$ 11,431	\$ 12,300	\$ 9,535	\$ 12,300	\$ 12,300	\$ 13,000	R
08.483.196	Medical Insurance	\$ 31,260	\$ 31,355	\$ 34,000	\$ 33,272	\$ 34,000	\$ 34,000	\$ 35,700	R
08.483.197	Non-Uniformed Pension Plan	\$ 8,519	\$ 8,519	\$ 5,442	\$ 7,707	\$ 8,129	\$ 8,129	\$ 8,846	
		\$ 60,031	\$ 57,717	\$ 56,642	\$ 56,138	\$ 60,429	\$ 60,329	\$ 63,546	
INSURANCE									
08.486.350	Property & Liability Insurance	\$ 16,000	\$ 10,093	\$ 12,900	\$ 15,455	\$ 20,600		\$ 21,630	Q
UNCLASSIFIED EXPENDITURES									
08.489.100	Miscellaneous	\$ -	\$ -	\$ -		\$ -		\$ 500	

**BOROUGH OF PENNDEL
2024 BUDGET
SEWER OPERATING FUND**

ACCOUNT NUMBER	DESCRIPTION	2021 BUDGET	2021 ACTUAL	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 PROJECTED	2024 BUDGET	SCH
TOTAL EXPENDITURES BEFORE TRANSFERS		\$ 711,329	\$ 706,370	\$ 698,440	\$ 561,432	\$ 804,167	\$ 593,719	\$ 680,676	
<i>Result From Operations</i>		\$ 18,895	\$ 53,701	\$ 43,242	\$ 196,619	\$ (1,320)	\$ 171,781	\$ 184,950	
INTERFUND TRANSFERS									
08.492.100	To General Fund								
08.492.200	To Debt Service Fund	\$ 55,035	\$ 2,625	\$ 39,466	\$ 39,465	\$ 48,674	\$ 39,100	\$ 245,089	
08.492.300	To Sewer Capital Fund	\$ -	\$ -	\$ -	\$ -	\$ 200,000	\$ 20,000	\$ 200,000	
		\$ 55,035	\$ 2,625	\$ 39,466	\$ 39,465	\$ 248,674	\$ 59,100	\$ 445,089	
TOTAL EXPENDITURES		\$ 766,364	\$ 708,995	\$ 737,906	\$ 600,897	\$ 1,052,841	\$ 652,819	\$ 1,125,765	
NET FUND BALANCE		\$ 543,860	\$ 613,237	\$ 638,138	\$ 157,154	\$ 413,869	\$ 1,022,681	\$ 602,491	

**BOROUGH OF PENNDEL
2024 BUDGET
DEBT SERVICE FUND**

ACCOUNT NUMBER	DESCRIPTION	2021 BUDGET	2021 ACTUAL	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 PROJECTED	2024 BUDGET	SCH
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FUND BALANCE

23.100.000	Beginning Fund Balance	\$ 25,561	\$ 25,561	\$ 22,453		\$ 28,732	\$ 70,000	\$ 70,000	
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REVENUES

REAL PROPERTY TAXES									
23.301.100	Real Estate Taxes- Current	\$ 61,767	\$ 61,680	\$ 45,047	\$ 44,992	\$ 45,047	\$ 45,000	\$ 45,000	A
23.301.200	Real Estate Taxes-Delinquent	\$ 1,273	\$ 2,665	\$ 1,288	\$ 1,219	\$ 1,288	\$ 1,300	\$ 1,300	A
		\$ 63,040	\$ 64,345	\$ 46,335	\$ 46,211	\$ 46,335	\$ 46,300	\$ 46,300	
INTERFUND TRANSFERS									
23.393.200	From Sewer Operating Fund	\$ 55,035	\$ 55,035	\$ 55,966	\$ 55,090	\$ 48,674	\$ 48,674	\$ 48,089	
23.393.201	From General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
		\$ 55,035	\$ 55,035	\$ 55,966	\$ 55,090	\$ 48,674	\$ 48,674	\$ 48,089	
TOTAL REVENUES		\$ 118,075	\$ 119,380	\$ 102,301	\$ 101,301	\$ 95,009	\$ 94,974	\$ 94,389	
TOTAL AVAILABLE FOR APPROPRIATION		\$ 143,636	\$ 144,941	\$ 124,754	\$ 101,301	\$ 123,741	\$ 164,974	\$ 164,389	

EXPENDITURES

DEBT PRINCIPAL									
23.471.100	Gen Obligation Notes	\$ 59,400	\$ 108,000	\$ 110,000	\$ 52,000	\$ 110,000	\$ 110,000	\$ 103,000	O
DEBT INTEREST									
23.472.100	Gen Obligation Notes	\$ 8,100	\$ 14,488	\$ 13,741	\$ 13,979	\$ 13,741	\$ 13,741	\$ 8,337	O
TOTAL EXPENDITURES		\$ 67,500	\$ 122,488	\$ 123,741	\$ 65,979	\$ 123,741	\$ 123,741	\$ 111,337	
ENDING FUND BALANCE		\$ 76,136	\$ 22,453	\$ 1,013	\$ 35,322	\$ -	\$ 41,233	\$ 53,052	

**PENNDL
2024 BUDGET
CAPITAL RESERVE FUND**

ACCOUNT NUMBER	DESCRIPTION	2021 BUDGET	2021 ACTUAL	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 PROJECTED	2024 BUDGET	SCH
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FUND BALANCE

30.100.000	Beginning Fund Balance	\$ 263,252	\$ 238,252	\$ 320,211	\$ 267,532	\$ 372,353	\$ 396,000	\$ 209,565	
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REVENUES

STATE OPERATING & CAPITAL GRANTS									
30.354.100	State Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	E
30.354.200	CDBG Grant	-	-	122,500	122,500	318,000	251,943	-	E
		\$ -	\$ -	\$ 122,500	\$ 122,500	\$ 318,000	\$ 251,943	\$ -	
LOCAL CAPITAL GRANTS									
30.357.100	Redevelopment Authority Grant	\$ -	\$ 15,689	\$ 66,000	\$ 66,000	\$ -	\$ -	\$ -	E
30.357.200	Police RDA Grant	\$ -	\$ 29,611	\$ -	\$ -	\$ -	\$ -	\$ -	E
		\$ -	\$ 45,300	\$ 66,000	\$ 66,000	\$ -	\$ -	\$ -	
PROCEEDS OF FIXED ASSET DISPOSITION									
30.391.100	Sale of Surplus Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000	F
INTERFUND TRANSFERS									
30.392.010	From General Fund	\$ -	\$ 112,886	\$ -	\$ -	\$ 200,000	\$ 200,000	\$ 200,000	
TOTAL REVENUES		\$ -	\$ 158,185	\$ 188,500	\$ 188,500	\$ 518,000	\$ 451,943	\$ 225,000	

EXPENDITURES

EXECUTIVE									
30.401.210	Operating Supplies-Manager	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N
30.401.720	Improvements Other Than Buildings	\$ 2,000	\$ 3,392	\$ -	\$ -	\$ -	\$ -	\$ -	N
		\$ 4,000	\$ 3,392	\$ -	\$ -	\$ -	\$ -	\$ -	

**PENDEL
2024 BUDGET
CAPITAL RESERVE FUND**

ACCOUNT NUMBER	DESCRIPTION	2021 BUDGET	2021 ACTUAL	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 PROJECTED	2024 BUDGET	SCH
LEGAL SERVICES									
30.404.310	Borough Solicitor	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	K
INFORMATION TECHNOLOGY									
30.407.740	Computer Systems/Software	\$ -	\$ 3,051	\$ 5,000	\$ -	\$ 5,000	\$ -	\$ -	K
30.407.750	Computer Equipment	\$ -	\$ -	\$ 10,000	\$ -	\$ 10,000	\$ -	\$ -	
		\$ -	\$ 3,051	\$ 15,000	\$ -	\$ 15,000	\$ -	\$ -	
ENGINEERING SERVICES									
30.408.310	Borough Engineer	\$ 20,000	\$ 38,661	\$ 15,000	\$ -	\$ 15,000	\$ -	\$ 15,000	J
BUILDINGS AND GROUNDS									
30.409.600	Municipal Building Improvements	\$ -	\$ -	\$ 66,000	\$ 66,000	\$ 15,000	\$ -	\$ 15,000	J
30.409.610	Police Building Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000	J
		\$ -	\$ -	\$ 66,000	\$ 66,000	\$ 15,000	\$ -	\$ 25,000	
POLICE SERVICES									
30.410.740	Capital Equipment	\$ 20,000	\$ 34,514	\$ 17,679	\$ 17,679	\$ 17,679	\$ -	\$ -	J
EMERGENCY MANAGEMENT									
30.415.740	Capital Equipment	\$ -	\$ -	\$ 5,000	\$ -	\$ 5,000	\$ -	\$ 5,000	J
PUBLIC WORKS									
30.430.740	Capital Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,000	J
30.435.610	Sidewalks and Curbs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,000	
TRAFFIC CONTROL DEVICES									
30.433.740	Capital Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,000	J
ROAD CONSTRUCTION & REBUILDING									
30.439.610	Capital Construction	\$ -	\$ -	\$ -	\$ -	\$ 48,500	\$ -	\$ 40,000	J

**PENDEL
2024 BUDGET
CAPITAL RESERVE FUND**

ACCOUNT NUMBER	DESCRIPTION	2021 BUDGET	2021 ACTUAL	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 PROJECTED	2024 BUDGET	SCH
<i>CULTURE AND RECREATION</i>									
30.457.610	Capital Construction	\$ -	\$ -	\$ 122,500		\$ 70,000	\$ 242,378	\$ 100,000	J
		\$ -	\$ -	\$ 122,500	\$ -	\$ 70,000	\$ 242,378	\$ 100,000	
<i>INTERFUND TRANSFERS</i>									
30.492.010	To General Fund	\$ 25,000							
TOTAL EXPENDITURES		<u>\$ 72,000</u>	<u>\$ 76,226</u>	<u>\$ 241,179</u>	<u>\$ 83,679</u>	<u>\$ 186,179</u>	<u>\$ 242,378</u>	<u>\$ 280,000</u>	
ENDING FUND BALANCE		<u>\$ 191,252</u>	<u>\$ 320,211</u>	<u>\$ 267,532</u>	<u>\$ 372,353</u>	<u>\$ 704,174</u>	<u>\$ 209,565</u>	<u>\$ 154,565</u>	

BOROUGH OF PENNDEL
2024 BUDGET
SEWER CAPITAL FUND

ACCOUNT NUMBER	DESCRIPTION	2021 BUDGET	2021 ACTUAL	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 PROJECTED	2024 BUDGET	SCH
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FUND BALANCE

31.100.000	Fund Balance Forward	\$ 367,404	\$ 367,404	\$ 286,380	\$ 191,380	\$ 700,139	\$ 699,154	\$ 699,154	
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REVENUES

STATE AND FEDERAL GRANTS									
31.354.100	State Grant Proceeds	\$ 213,000	\$ 231,155	\$ -		\$ -			E
INTERFUND TRANSFERS									
31.392.100	From Sewer Operating Fund	\$ -	\$ -	\$ -	\$ -	\$ 200,000	\$ 200,000	\$ 200,000	
TOTAL CURRENT REVENUES		\$ 213,000	\$ 231,155	\$ -	\$ -	\$ 200,000	\$ 200,000	\$ 200,000	
TOTAL AVAILABLE BALANCE		\$ 580,404	\$ 598,559	\$ 286,380	\$ 191,380	\$ 900,139	\$ 899,154	\$ 899,154	

EXPENDITURES

LEGAL SERVICES									
31.404.310	Borough Solicitor	\$ 5,000	\$ -	\$ 5,000		\$ 5,000		\$ 5,000	K
ENGINEERING SERVICES									
31.408.311	Borough Engineer	\$ 40,000	\$ 25,765	\$ 40,000		\$ 40,000		\$ 40,000	K
		\$ 40,000	\$ 25,765	\$ 40,000	\$ -	\$ 40,000	\$ -	\$ 40,000	
CAPITAL EXPENDITURES									
31.429.670	Sewer Main Imp/Construction	\$ 245,000	\$ 286,414	\$ -		\$ -		\$ 165,000	J
31.429.720	Pumping Stations	\$ -	\$ -	\$ -		\$ -			J
31.429.740	Collection System	\$ 50,000	\$ -	\$ 50,000		\$ 145,000			J
		\$ 295,000	\$ 286,414	\$ 50,000	\$ -	\$ 145,000	\$ -	\$ 165,000	
TOTAL EXPENDITURES		\$ 340,000	\$ 312,179	\$ 95,000	\$ -	\$ 190,000	\$ -	\$ 210,000	
NET FUND BALANCE		\$ 240,404	\$ 286,380	\$ 191,380	\$ 191,380	\$ 710,139	\$ 899,154	\$ 689,154	

BOROUGH OF PENNDEL
2024 BUDGET
LIQUID FUELS FUND

ACCOUNT NUMBER	DESCRIPTION	2021 ACTUAL	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 PROJECTED	2024 BUDGET	SCH
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FUND BALANCE

35.100.000	Beginning Fund Balance	\$ 100,715	\$ -		\$ 10,000	\$ 10,000	\$ 22,750	
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REVENUES

STATE SHARED REVENUE/MOTOR VEHICLE FUEL T								
35.355.020	State Liquid Fuels Grant	\$ 57,587	\$ 56,720		\$ 60,906	\$ 62,171	\$ 61,142	D
TOTAL REVENUES		\$ 57,587	\$ 56,720	\$ -	\$ 60,906	\$ 62,171	\$ 61,142	
TOTAL AVAILABLE FOR APPROPRIATION		\$ 158,302	\$ 56,720	\$ -	\$ 70,906	\$ 72,171	\$ 83,892	

EXPENDITURES

SNOW & ICE REMOVAL								
35.432.245	Salt & De-Icing Materials	\$ 3,604	\$ 4,000		\$ 4,000	\$ 500	\$ 4,000	
35.432.450	Contracted Services	\$ 12,989	\$ 18,000		\$ 18,000	\$ 8,000	\$ 18,000	I
		\$ 16,593	\$ 22,000	\$ -	\$ 22,000	\$ 8,500	\$ 22,000	
TRAFFIC SIGNALS & SIGNS								
35.433.245	Street Signs and Markings	\$ 422	\$ 1,200		\$ 1,200	\$ 300	\$ 800	
35.433.360	Traffic Signals	\$ 1,594	\$ 500		\$ 500	\$ 1,400	\$ 2,000	S
35.433.450	Contracted Services	\$ 1,055	\$ 1,500		\$ 1,500	\$ 1,500	\$ 1,500	I
		\$ 3,071	\$ 3,200	\$ -	\$ 3,200	\$ 3,200	\$ 4,300	

BOROUGH OF PENNDEL
2024 BUDGET
LIQUID FUELS FUND

ACCOUNT NUMBER	DESCRIPTION	2021 ACTUAL	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 PROJECTED	2024 BUDGET	SCH
STREET LIGHTING								
35.434.360	Street Lights-Electric	\$ 17,193	\$ 17,500		\$ 17,500	\$ 19,500	\$ 20,000	S
35.434.450	Contracted Services	\$ -	\$ 500		\$ 500	\$ 3,000	\$ 3,000	I
35.434.640	Capital Construction-Electrical	\$ -	\$ -		\$ -			J
		\$ 17,193	\$ 18,000	\$ -	\$ 18,000	\$ 22,500	\$ 23,000	
STORM SEWER AND DRAIN REPAIR								
35.436.364	Storm Sewer & Drain Repair	\$ 2,678	\$ -		\$ -			S
		\$ 2,678	\$ -	\$ -	\$ -	\$ -	\$ -	
HIGHWAY MAINTENANCE/REPAIR								
35.438.245	Road Materials	\$ 388	\$ 1,000		\$ 1,000	\$ 100	\$ 1,000	
35.438.450	Contracted Services	\$ 11,063	\$ 110,000		\$ 26,706	\$ 22,000	\$ 33,000	I
		\$ 11,451	\$ 111,000	\$ -	\$ 27,706	\$ 22,100	\$ 34,000	
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		\$ 50,986	\$ 154,200	\$ -	\$ 70,906	\$ 56,300	\$ 83,300	
ENDING FUND BALANCE		\$ 107,316	\$ (97,480)	\$ -	\$ -	\$ 15,871	\$ 592	

BOROUGH OF PENNDEL
2024 BUDGET
POLICE PENSION FUND

ACCOUNT NUMBER	DESCRIPTION	2021 BUDGET	2021 ACTUAL	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 PROJECTED	2024 BUDGET	SCH
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FUND BALANCE

60.106.000	Unreserved Fund Balance	\$ 169,850	\$ 174,414	\$ 174,148		\$ 158,270	\$ 175,000	\$ 175,000	
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REVENUES

INTEREST EARNINGS									
60.341.300	Unrealized Gains/Losses	\$ 5,500	\$ 16,455	\$ 10,000		\$ 10,000	\$ 29,000	\$ 20,000	
60.341.400	Interest & Dividends	\$ 2,500	\$ 4,207	\$ 2,000		\$ 2,000	\$ 2,500	\$ 2,500	
		\$ 8,000	\$ 20,662	\$ 12,000	\$ -	\$ 12,000	\$ 31,500	\$ 22,500	
FIDUCIARY PENSION CONTRIBUTIONS									
60.388.200	Municipal Contribution	\$ 7,064	\$ 7,064	\$ 13,151		\$ 8,970	\$ 8,970	\$ 9,950	R
60.388.300	Employee Contributions	\$ 4,500	\$ 1,909	\$ 2,018		\$ 2,018	\$ 2,200	\$ 2,300	R
		\$ 11,564	\$ 8,973	\$ 15,169	\$ -	\$ 10,988	\$ 11,170	\$ 12,250	
TOTAL REVENUES		\$ 19,564	\$ 29,635	\$ 27,169	\$ -	\$ 22,988	\$ 42,670	\$ 34,750	
TOTAL AVAILABLE FOR APPROPRIATION		\$ 189,414	\$ 204,049	\$ 201,317	\$ -	\$ 181,258	\$ 217,670	\$ 209,750	

EXPENDITURES

GENERAL ADMINISTRATION									
60.489.310	Plan Administration Fees	\$ 1,000	\$ 756	\$ 1,000		\$ 1,000	\$ 7,000	\$ 7,000	K
60.489.800	Pension Benefit Payments	\$ 14,000	\$ 15,346	\$ 14,000		\$ 14,000	\$ 10,500	\$ 10,500	
		\$ 15,000	\$ 16,102	\$ 15,000	\$ -	\$ 15,000	\$ 17,500	\$ 17,500	
TOTAL EXPENDITURES		\$ 15,000	\$ 16,102	\$ 15,000	\$ -	\$ 15,000	\$ 17,500	\$ 17,500	
ENDING FUND BALANCE		\$ 174,414	\$ 187,947	\$ 186,317	\$ -	\$ 166,258	\$ 200,170	\$ 192,250	

