

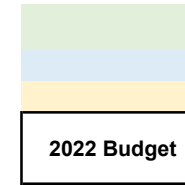
EDDYSTONE BOROUGH

2022 Budget

GENERAL FUND
LIQUID FUELS FUND
SEWER FUND

Firm Relationships Build Success. **Partner With Us.**

FINAL BUDGET FOR APPROVAL



	2021 Budget	2021 Actual	Variance to Budget	2022 Budget
Ordinary Income/Expense				
Income				
300.100 · Cash on Hand				129,842
301.000 · Real Estate Taxes				
301.100 · Real Estate Taxes-Current Levy	1,926,250	1,944,571	18,321	1,916,417
301.200 · Real Estate Taxes-Prior Years	35,695	83,935	48,240	70,000
Total 301.000 · Real Estate Taxes	1,961,945	2,028,506	66,561	1,986,417
310.000 · Local Tax Enabling Act Taxes				
310.100 · Real Estate Transfer Tax	123,938	64,898	(59,040)	64,000
310.500 · Local Services Tax	134,714	138,385	3,671	138,385
310.900 · Earned Income Tax	1,264,147	1,307,347	43,199	1,308,245
Total 310.000 · Local Tax Enabling Act Taxes	1,522,800	1,510,630	(12,170)	1,510,630
321.000 · Business Licenses & Permits				
321.200 · Health Licenses	3,260	460	(2,800)	1,000
321.800 · Cable TV Franchise Fee	42,831	31,425	(11,406)	31,000
321.850 · Liquor Licenses	248	-	(248)	248
321.900 · Other Licenses and Permits	13,445	30,135	16,691	27,536
Total 321.000 · Business Licenses & Permits	59,784	62,020	2,236	59,784
322.000 · Non-Business Licenses & Permits				
322.800 · Street Opening Permits		124	124	
Total 322.800 · Non-Business Licenses & Permits	-	124	124	-
331.000 · Fines & Forfeitures				
331.110 · State Distribution of Fines	-	806	806	806
331.111 · County Distribution of Fines	-	4,983	4,983	4,983
331.120 · District Justice Local Fines	43,330	19,601	(23,729)	20,000
Total 331.000 · Fines & Forfeitures	43,330	25,390	(17,939)	25,789
340.000 · Interest Earnings				
341.100 · Interest Earnings - All Depts.	393	206	(187)	200
342.100 · Fire House Hall Rentals	15,654	7,265	(8,389)	7,500
340.000 · Interest Earnings - Other	-	349	349	349
Total 340.000 · Interest Earnings	16,047	7,820	(8,228)	8,049
350.000 · Intergovernmental Revenues				
355.010 · Public Utility Realty Tax	2,560	3,452	892	2,560
355.020 · Act 205 Reimbursement	87,528	76,757	(10,772)	70,716
355.070 · Fireman's Relief/State Aid	16,803	14,899	(1,904)	14,899
355.090 · Fire\EMT Salary Reimbursement	-	7,075	7,075	70,165
Total 350.000 · Intergovernmental Revenues	106,891	102,183	(4,708)	158,340
361.000 · Dept. Earnings - General Govt.				
361.500 · Sale\Publication	1,621	-	(1,621)	-
Total 361.000 · Dept. Earnings - General Govt.	1,621	-	(1,621)	-
362.000 · Dept. Earnings - Public Safety				
362.100 · Special Police Services	50,436	61,593	11,157	60,000
362.175 · Code Citations	-	700	700	-

FINAL BUDGET FOR APPROVAL

	2021 Budget	2021 Actual	Variance to Budget	2022 Budget
362.150 · Special Fire Services	-	1,725	1,725	2,000
362.200 · Crossing Guards Reimbursement	4,339	61,635	57,296	28,000
362.410 · Building Permits	317,564	993,068	675,504	275,000
362.420 · Electrical Permits	-	2,010	2,010	2,000
362.430 · Plumbing Permits	-	3,280	3,280	3,000
362.450 · Use and Occupancy Permits	6,931	45,507	38,576	45,000
362.990 · Other Inspection Fees	49,450	13,608	(35,842)	12,000
Total 362.000 · Dept. Earnings - Public Safety	428,720	1,183,127	754,407	427,000
364.000 · Dept. Earnings - Sanitation				
364.300 · Garbage Service Fee	-	2,346	2,346	2,000
364.600 · Dumping Privilege Fee	1,283	845	(438)	1,000
Total 364.000 · Dept. Earnings - Sanitation	1,283	3,191	1,908	3,000
380.000 · Miscellaneous Revenue				
380.100 · Miscellaneous Revenues	41,800	128,592	86,792	5,500
380.300 · Recreation Proceeds	-	22,896	22,896	19,500
380.000 · Miscellaneous Revenue - Other	-	336	336	126,231
380.110 · Reimbursements	42,893	-	(42,893)	-
Total 380.000 · Miscellaneous Revenue	84,694	151,824	67,131	151,231
394.000 · Proceeds of Short-Term Debt				
394.100 · Tax Anticipation Note	325,000	325,000	-	300,000
Total 394.000 · Proceeds of Short-Term Debt	325,000	325,000	-	300,000
Total Income	4,552,115	5,399,815	847,701	4,760,082
Gross Profit				
Expense				
400.000 · General Administration				
400.113 · Salary - Mayor and Council	13,000	13,000	0	13,000
400.120 · Salary - Borough Manager		77,646	77,646	74,263
400.121 · Salary - Administrative Staff	115,074	43,063	(72,011)	43,628
400.122 · Admin & Financial Consultants	58,739	80,176	21,437	66,000
400.130 · Employer Match - 457 Plan	-	9,929	9,929	10,000
400.155 · Vision Insurance	319	-	(319)	319
400.156 · Health\RX Insurance	56,609	80,545	23,936	79,200
400.157 · Dental Insurance	1,819	3,444	1,625	3,180
400.158 · Life\Dis Insurance	1,041	1,995	953	1,041
400.159 · Medicare	1,535	1,931	396	1,898
400.161 · Fica	6,808	8,274	1,466	8,115
400.162 · Unemployment Compensation	192	-	(192)	-
400.190 · Employee Payroll Services	9,826	10,333	507	9,826
400.200 · Materials and Supplies	3,114	11,146	8,032	10,114
400.260 · Office Equipment	8,152	7,211	(942)	13,652
400.311 · Auditing Services	18,179	15,950	(2,229)	15,000
400.321 · Communication - Telephone	5,114	7,007	1,894	7,114
400.325 · Communication - Postage	2,595	1,037	(1,558)	2,595

FINAL BUDGET FOR APPROVAL

As of: 10/12/21, Rev 1/21/22, Rev 1/26/22

	2021 Budget	2021 Actual	Variance to Budget	2022 Budget
400.341 · Advertising	4,712	10,019	5,308	9,712
400.342 · Financial Consultant Bond	285	-	(285)	285
400.352 · Inland Marine Liability	570	-	(570)	570
400.353 · Umbrella Liability Insurance	13,015	7,560	(5,455)	8,015
400.354 · Public Officials Liability Ins	24,132	1,925	(22,207)	24,132
400.355 · Cyber Insurance		2,996	2,996	3,000
400.420 · Dues, Subscriptions, & Memb	1,504	4,600	3,095	4,500
400.800 · Mercant Card Fees	-	1,109	1,109	
400.900 · Miscellaneous Admin Expenses	7,847	9,535	1,687	9,547
Total 400.000 · General Administration	354,181	410,431	56,249	418,707
403.000 · General Govt Tax Collection				
403.114 · Salary - Tax Collector	7,500	7,500	-	7,500
403.159 · Medicare	109	109	(1)	109
403.161 · Fica	459	465	6	465
403.200 · Materials & Supplies	2,175	1,487	(688)	2,175
403.353 · Tax Collector's Bond	712	696	(16)	712
Total 403.000 · General Govt Tax Collection	10,955	10,256	(699)	10,960
404.000 · General Govt Legal				
404.199 · Solicitor Non-Retainer Fee	49,708	48,379	(1,328)	45,000
404.200 · Solicitor Retainer-Gen Services		35,000	35,000	20,000
404.314 · Special Legal Services	18,878	4,357	(14,521)	11,300
Total 404.000 · General Govt Legal	68,585	87,736	19,151	76,300
409.000 · General Govt Munic Bldg\Garage				
409.390 · Appraisal Services	-	4,300	4,300	4,000
409.200 · Materials and Supplies	5,403	3,577	(1,826)	3,403
409.352 · Commercial Property Insurance	7,060	-	(7,060)	(0)
409.361 · Electricity	13,904	20,868	6,963	20,904
409.364 · Sewer\Water	4,788	4,646	(142)	4,788
409.370 · Maintenance and Repairs	17,006	27,666	10,660	27,006
409.380 · General Services - Engineering		53,019	53,019	-
409.450 · Janitorial Services	2,757	439	(2,318)	750
409.700 · Capital Expenditures	32,529	59,160	26,631	32,529
Total 409.000 · General Govt Munic Bldg\Garage	83,447	173,674	90,227	89,380
410.000 · Police Protection				
410.122 · Salary - Police Chief	143,725	146,544	2,818	141,780
410.130 · Salary - Police Officers	775,990	827,324	51,335	821,452
410.135 · Salary - Parttime Police	132,654	134,300	1,646	139,545
410.136 · Animal Control Board	11,714	21,357	9,643	16,714
410.137 · Police Overtime	6,437	132,441	126,004	46,437
410.140 · Salary - Police Secretary	45,460	44,560	(900)	45,536
410.145 · Salary - Crossing Guards	41,357	39,090	(2,267)	48,003
410.146 · Turnkey - Ridley Township	-	29,400	29,400	23,940
410.155 · Vision Insurance	2,837	-	(2,837)	2,837
410.156 · Health\RX Insurance	511,988	481,316	(30,672)	491,988

FINAL BUDGET FOR APPROVAL

As of: 10/12/21, Rev 1/21/22, Rev 1/26/22

	2021 Budget	2021 Actual	Variance to Budget	2022 Budget
410.157 · Dental Insurance	21,195	23,350	2,155	21,395
410.158 · Life\Dis Insurance	17,466	18,034	568	17,466
410.159 · Medicare	17,075	19,713	2,638	18,393
410.161 · Fica	17,719	16,191	(1,528)	18,000
410.163 · Training and Bike Patrol	10,904	3,637	(7,267)	10,904
410.165 · Police Pension MMO	312,926	313,226	300	288,298
410.186 · Holiday Pay	10,743	35,773	25,030	25,743
410.210 · Office Supplies	3,681	6,211	2,530	7,711
410.231 · Vehicle Fuel\Gasoline	27,079	35,980	8,901	32,079
410.238 · Uniforms - Officers & Cross Gds	3,832	3,005	(827)	4,832
410.242 · Police Supplies	7,755	9,656	1,901	42,755
410.249 · Ammunition	4,778	1,065	(3,713)	4,778
410.321 · Communication - Telephone	3,303	5,370	2,067	4,303
410.351 · Automobile Liability Insurance	22,282	22,851	569	22,282
410.352 · General Liability Insurance	17,899	57,902	40,003	32,899
410.353 · Police Prof Liability Insurance	11,995	-	(11,995)	11,995
410.354 · Workers' Compensation Insurance	90,695	97,911	7,216	100,695
410.355 · Commercial Crime	3,804	5,633	1,829	5,804
410.356 · Fiduciary Liab Ins. (Pol Pen)	-	5,353	5,353	5,000
410.374 · Vehicles - Maintenance	29,321	41,805	12,484	41,321
410.420 · Dues, Subscript., & Memberships	8,298	4,609	(3,689)	8,298
410.750 · Capital Purchases - Other Equip	26,605	22,903	(3,702)	26,605
410.840 · Police Vehicles		5,870	5,870	6,500
410.890 · Merchant Card Fees		436	436	-
410.895 · Accreditation		-	-	34,300
410.900 · Miscellaneous Police Expenses	217,967	38,425	(179,542)	(0)
Total 410.000 · Police Protection	2,559,485	2,651,240	91,756	2,570,590
411.000 · Fire Protection				
411.353 - Accident Health	-	2,602	2,602	
411.125 · Salary - Fire Marshall	16,601	5,240	(11,361)	7,076
411.130 · Salary - EMT\Drivers	140,000	44,051	(95,949)	140,000
411.159 · Medicare	2,246	715	(1,531)	2,133
411.161 · Fica	9,836	3,056	(6,780)	9,119
411.231 · Vehicle Fuel\Gasoline	2,345	1,132	(1,214)	1,132
411.232 · EMT Uniforms	-	-	-	3,000
411.321 · Communication - Telephone	2,313	1,714	(599)	1,813
411.352 · General Liability Insurance	14,409	100	(14,309)	100
411.361 · Electricity	15,391	21,211	5,820	22,391
411.363 · Hydrant Rentals	14,003	13,964	(39)	14,003
411.374 · Maintenance and Repairs	20,345	24,514	4,169	24,845
411.700 · Fire Relief - Act 205	16,955	14,899	(2,056)	14,899
411.900 · Contribution - Fire House	10,193	-	(10,193)	(0)
Total 411.000 · Fire Protection	264,636	133,197	(131,439)	240,509
413.000 · Public Safety-Regul\Zoning				

FINAL BUDGET FOR APPROVAL

As of: 10/12/21, Rev 1/21/22, Rev 1/26/22

	2021 Budget	2021 Actual	Variance to Budget	2022 Budget
413.300 · Zoning & Code - Engineering Fee	-	297,269	297,269	185,967
413.130 · Code Administration	45,979	4,477	(41,502)	50,000
413.155 · Vision Insurance	60	-	(60)	-
413.156 · Health\RX Insurance	5,581	-	(5,581)	-
413.157 · Dental Insurance	312	-	(312)	-
413.158 · Life\Dis Insurance	216	-	(216)	-
413.159 · Medicare	630	-	(630)	725
413.161 · Fica	2,695	-	(2,695)	3,100
413.200 · Materials and Supplies	1,858	894	(964)	-
413.231 · Vehicle Fuel - Gasoline	1,769	-	(1,769)	-
413.900 · Miscellaneous Public Safety Exp	1,886	2,865	979	-
Total 413.000 · Public Safety-Regul\Zoning	60,988	305,506	244,518	239,792
427.000 · Trash Collection				
427.130 · Salary - Driver	51,115	25,573	(25,541)	39,520
427.140 · Salary - Trash Collection	35,906	76,522	40,617	71,386
427.150 · Salary - Trash Collection	-	-	-	-
427.155 · Vision Insurance	278	-	(278)	278
427.156 · Health\RX Insurance	42,442	9,431	(33,011)	12,576
427.157 · Dental Insurance	611	-	(611)	926
427.158 · Life\Dis Insurance	539	-	(539)	539
427.159 · Medicare	1,115	1,175	60	1,608
427.161 · Fica	4,716	6,330	1,614	6,876
427.200 · Materials and Supplies	616	-	(616)	0
427.231 · Vehicle Fuel - Gasoline	4,376	-	(4,376)	(0)
427.450 · Maintenance and Repairs	572	2,963	2,391	2,000
427.500 · DCSWA Surcharge	43,830	79,725	35,895	73,696
427.900 · Miscellaneous Trash Expenses	50,586	-	(50,586)	10,586
NEW Trash Truck- Financed			-	20,000
Total 427.000 · Trash Collection	236,702	201,719	(34,984)	239,992
430.000 · Highway - General Services				
430.175 · Protective Shoe Allowance		150	150	
430.130 · Salary - Fulltime Workers	38,056	38,514	458	-
430.140 · Salary - Part Timers	18,764	57,080	38,316	48,750
430.155 · Vision Insurance	69	-	(69)	69
430.156 · Health\RX Insurance	13,197	15,718	2,521	12,576
430.157 · Dental Insurance	1,926	965	(961)	966
430.158 · Life\Dis Insurance	1,875	1,437	(438)	1,500
430.159 · Medicare	1,036	1,679	643	707
430.161 · Fica	4,378	5,874	1,496	3,023
430.200 · Materials and Supplies	3,884	11,589	7,705	6,083
430.231 · Vehicle Fuel - Gasoline	8,921	12,455	3,534	13,297
430.300 · Engineering Fees	95,967	56,390	(39,578)	-
430.321 · Communication - Telephone	-	616	616	-
430.370 · Maintenance and Repairs	10,687	36,942	26,255	30,687

FINAL BUDGET FOR APPROVAL

	2021 Budget	2021 Actual	Variance to Budget	2022 Budget
Total 430.000 · Highway - General Services	198,761	239,409	40,648	117,658
450.000 · Parks and Playgrounds				
450.130 · Salary - Recreation	5,841	1,497	(4,343)	2,368
450.159 · Medicare	75	22	(53)	34
450.161 · Fica	(11)	93	104	147
450.200 · Materials and Supplies	9,422	9,634	212	9,422
450.352 · Blanket Accident Insurance	652	-	(652)	652
450.361 · Electricity	11,233	7,017	(4,217)	11,233
450.370 · Repairs and Maintenance	1,134	1,499	364	1,134
450.900 · Miscellaneous Recreation Expens	14,454	20,019	5,565	14,454
Total 450.000 · Parks and Playgrounds	42,799	39,781	(3,019)	39,444
471.000 · Debt Principal				
471.100 · Fire House Note	176,000	175,000	(1,000)	181,000
471.600 · Tax & Revenue Antic. Note Prin	325,000	325,000	-	300,000
471.700 · Debt Principal - Car Lease	-	7,217	7,217	7,500
RSLPP LED Loan MS-329 Series B	-	-	-	2,000
Total 471.000 · Debt Principal	501,000	507,217	6,217	490,500
472.000 · Debt Interest				
472.100 · Fire House Note	51,214	58,826	7,612	54,142
472.500 · DelVal RSLPP Notes - Interest	-	15	15	15
472.600 · Tax & Revenue Antic. Note Inter	4,770	3,223	(1,548)	2,550
472.700 · Interest Expense - Vehicles	-	1,000	1,000	2,000
RSLPP LED Loan MS-329 Series B	-	-	-	185
Total 472.000 · Debt Interest	55,985	63,064	7,079	58,892
493.000 · Unpaid Bills Prior Year/Transfe				
493.000 · Unpaid Bills Prior Year/Transfe - Other	-	3,460	3,460	(25,000)
493.100 · Unpaid Bills Prior Year	22,590	35,453	12,863	87,359
493.200 · Fire House Building Expense	-	-	-	-
493.300 · Transfer to Liquid Fuels	-	(61,764)	(61,764)	-
493.400 · Transfer to Sewer Fund	(0)	-	0	(0)
493.500 · Transfer to Debt Fund	0	-	(0)	0
493.600 · Transfer to Capital Fund	92,000	-	(92,000)	105,000
Total 493.000 · Unpaid Bills Prior Year/Transfe	114,590	(22,850)	(137,440)	167,359
Total Expense	4,552,115	4,800,379	248,265	4,760,082
Net Ordinary Income	0	599,436	599,436	(0)
Net Income	0	599,436	599,436	(0)
Other Income/Expense				
Other Expense				
395.000 · Refund of Prior Year Expenditur		(2,345)	(2,345)	
493.200 · Fire House Building Expense	-	5,700	5,700	
Total Other Expense	-	3,355	3,355	
Net Other Income	-	3,355	3,355	
Net Income	0	602,791	602,791	(0)

Borough of Eddystone Sewer Fund 2022 Budget

	<u>Jan - Dec 21</u> <u>Actual</u>	<u>2022</u>
Income		
340.000 · Interest, Rent, & Royalties		
341.000 · Interest Earnings	41	122
Total 340.000 · Interest, Rent, & Royalties	<u>41</u>	<u>122</u>
360.000 · Charges for Service		
364.101 · Current Year's Sewer Rentals	398,339	574,743
364.120 · Sewer - Prior Years	55,372	37,734
Total 360.000 · Charges for Service	<u>453,710</u>	<u>612,477</u>
Total Income	<u>453,752</u>	<u>612,599</u>
Expense		
429.00 · Sewage Collection & Treatment		
429.120 · Engineering Fees - Sewer	2,227	10,000
429.125 · Administrative Fees - Sewer	780	780
429.300 · Maintenance & Repairs	6,138	84,979
429.320 · Sewage Disposal to Delcora	449,030	516,840
Total 429.00 · Sewage Collection & Treatment	<u>458,174</u>	<u>612,599</u>
Total Expense	<u>458,174</u>	<u>612,599</u>
Net Income	<u><u>-4,423</u></u>	<u><u>-0</u></u>

Borough of Eddystone Liquid Fuel Fund 2022 Budget

	<u>Jan-Dec 2021 Actual</u>	<u>2022</u>
Income		
300.100 · Cash on Hand	87,099	75,140
355.000 · State Shared Revenue		
355.020 · State Liquid Fuel Allocation	57,995	54,700
355.200 · Interest Income	2	
355.900 · Transfer from General Fund	8,236	
Total Income	<u>153,332</u>	<u>129,840</u>
Expense		
425.000 · Bank Fees	2	
430.000 · Public Works - Roads & Streets		
432.000 · Winter Maintenance Services	3,852	5,000
433.000 · Traffic Control Services	26,285	22,113
434.000 · Street Lighting Expense	40,824	30,000
438.000 · Maintenance & Repairs	3,864	3,900
439.000 · Capital Outlay		-
441.000 · Engineering Road Program	3,104	59,000
Total 430.000 · Public Works - Roads & Streets	<u>77,931</u>	<u>120,013</u>
445.000 · Transfer to/(from) Debt Service	261	9,827
Total Expense	<u>78,192</u>	<u>129,840</u>
Net Income	<u><u>75,140</u></u>	<u><u>0</u></u>