

TOWNSHIP OF ELDRED

PROPOSED 2024 YEAR BUDGET

FOR ALL FUNDS

PROPOSED FOR PRELIMINARY ADOPTION ON NOVEMBER 15, 2023

PROPOSED FINAL ENACTMENT ON DECEMBER 20, 2023

2024 PROPOSED BUDGET SUMMARY

| | GENERAL FUND | STATE FUND LIQUID FUELS | FIRE PROTECT. TAX FUND | CAPITAL EQUIP. RESERVE FUND | TOTAL ALL FUNDS |
|--------------------------------------|-----------------|----------------------------|---------------------------|--------------------------------|--------------------|
| BEGIN. BALANCE * | \$720,360 | \$77,800 | \$152,430 | \$52,810 | \$1,003,400 |
| <u>REVENUES</u> | | | | | |
| Real Estate Taxes | \$362,000 | \$0 | \$51,800 | \$51,800 | \$465,600 |
| Act 511 Taxes | 455,000 | | | | \$455,000 |
| Fines & Costs | 500 | | | | \$500 |
| Interest Earnings | 32,000 | \$5,008 | \$6,020 | \$1,500 | \$44,528 |
| Rent Income | 50,660 | | | | \$50,660 |
| Intergovernmental Revenue | 195,500 | \$154,922 | | | \$350,422 |
| Permits & Fees | 28,640 | | | | \$28,640 |
| Departmental Services | 48,850 | | | | \$48,850 |
| Community Center Revenues | 140,290 | | | | \$140,290 |
| Misc. Revenues & Transfers | <u>72,000</u> | <u>\$0</u> | <u>\$0</u> | <u>\$25,000</u> | <u>\$97,000</u> |
| TOTAL REVENUES | \$1,385,440 | \$159,930 | \$57,820 | \$78,300 | \$1,681,490 |
| TOTAL FUNDS AVAILABLE | \$2,105,800 | \$237,730 | \$210,250 | \$131,110 | \$2,684,890 |
| * includes ARPA Funds | | | | | |
| <u>EXPENDITURES</u> | | | | | |
| Administration | \$530,830 | \$0 | \$2,340 | \$2,340 | \$535,510 |
| Fire Protection | 73,110 | | \$0 | | \$73,110 |
| Planning, Zoning & Codes Enforcement | 63,600 | | | | \$63,600 |
| Emergency Services | 12,960 | | | | \$12,960 |
| Public Works & Roads | 365,800 | \$217,100 | | \$0 | \$582,900 |
| Contributions | 860 | | | | \$860 |
| Community Center Services | 155,800 | | | | \$155,800 |
| Parks & Recreation | 23,000 | | | | \$23,000 |
| Debt Service | 72,760 | | | | \$72,760 |
| Insurance & Emp. Benefits | 100,480 | | | | \$100,480 |
| Misc. Expend. & Transfers | <u>26,500</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$26,500</u> |
| TOTAL EXPENDITURES | \$1,425,700 | \$217,100 | \$2,340 | \$2,340 | \$1,647,480 |
| FUND BALANCE | \$680,100 | \$20,630 | \$207,910 | \$128,770 | \$1,037,410 |

| GENERAL FUND | | 2022 YEAR | 2023 YEAR | 2023 YEAR | 2023 YEAR | 2024 YEAR |
|--------------|---|-----------------|---------------|-----------------|-----------------|---------------|
| | | ACTUAL | ADOPTED | ACTUAL | EST. ACTUAL | PROPOSED |
| | | <u>12/31/22</u> | <u>BUDGET</u> | <u>10/31/23</u> | <u>12/31/23</u> | <u>BUDGET</u> |
| #100.00 | BEGIN. BALANCE | \$544,091.00 | \$617,500 | \$605,718 | \$605,718 | \$720,360 |
| | REVENUES | | | | | |
| | Assessed Value, Taxable | \$213,561,593 | \$215,931,283 | \$215,791,043 | \$215,791,043 | \$215,617,119 |
| | Real Estate Taxes: (Millage Rate) | 0.0014500 | 0.0017000 | 0.0017000 | 0.0017000 | 0.0017000 |
| #301.10 | Current Year | \$290,022.72 | \$344,800 | \$344,693 | \$345,000 | \$344,500 |
| #301.30 | Prior Year | 3,984.13 | 2,000 | 610 | 610 | 2,000 |
| #301.40 | Delinquent (Tax Claim Bureau) | 14,403.62 | 10,000 | 14,918 | 17,000 | 14,000 |
| #301.60 | Interim (Current Year) | 1,991.08 | 1,500 | 505 | 1,000 | 1,500 |
| | Act 511 Taxes: | | | | | |
| #310.10 | Real Estate Transfer Taxes (MC) | 58,352.37 | 50,000 | 40,934 | 48,000 | 50,000 |
| #310.21 | Earned Income Taxes | 373,574.71 | 370,000 | 329,843 | 392,200 | 405,000 |
| #321.80 | Cable TV Franchise Fees (BRC) | 17,577.60 | 17,000 | 16,671 | 16,671 | 16,500 |
| #322.10 | Moving Permit Fees | 160.00 | 200 | 90 | 130 | 200 |
| #322.20 | Demolition Permit Fees | 433.50 | 200 | 489 | 489 | 200 |
| #322.30 | Driveway Opening Permit Fees | 180.00 | 240 | 120 | 180 | 240 |
| #322.50 | Short Term Rental Permit Fees | 250.00 | 500 | 0 | 250 | 500 |
| #322.90 | Well Drilling Permit Fees | 750.00 | 1,000 | 1,750 | 2,000 | 1,000 |
| #331.10 | Court Fines - District Justice Office | 880.03 | 800 | 360 | 400 | 500 |
| #332.20 | Settlements of Litigation, etc. | 5,000.00 | 0 | 1,590 | 1,590 | 0 |
| #341.00 | Interest Earnings - Township | 10,614.41 | 5,000 | 30,208 | 35,000 | 32,000 |
| | Rental Income: | | | | | |
| #342.00 | Rent - Mun. Bldg. (Post Office) & Farm Le | 43,428.00 | 43,460 | 36,250 | 43,428 | 43,460 |
| #342.20 | Rent - ETCC Monthly Leases | 7,200.00 | 7,200 | 0 | 7,200 | 7,200 |
| #342.383 | Rent - ETCC Daily Leases | 0.00 | 0 | 0 | 0 | 0 |
| #351.08 | Floodplain Mgmt. Exp. Reimburse. (PA) | 0.00 | 0 | 0 | 0 | 0 |
| #354.09 | LSA Grant Income | 0.00 | 0 | 0 | 0 | 161,700 |
| #354.10 | Misc. Grant Income | 1,199.66 | 0 | 500 | 500 | 1,000 |
| | ARPA Grant (federal) | 151,097.44 | 0 | 0 | 0 | 0 |
| #331.13 | State Police Fines | 2,124.09 | 2,000 | 948 | 1,900 | 2,000 |
| #355.01 | Public Utility Realty Tax | 702.46 | 700 | 664 | 700 | 700 |
| #355.04 | Liquor License Fees (PA LCE) | 0.00 | \$200 | \$0 | 0 | \$0 |

| | | 2022 YEAR ACTUAL <u>12/31/22</u> | 2023 YEAR ADOPTED <u>BUDGET</u> | 2023 YEAR ACTUAL <u>10/31/23</u> | 2023 YEAR EST. ACTUAL <u>12/31/23</u> | 2024 YEAR PROPOSED <u>BUDGET</u> |
|---------|---|--|---------------------------------------|--|---|--|
| #355.05 | Municipal Pension System State Aid (PA) | \$6,413.12 | \$10,220 | \$18,490 | \$18,490 | \$12,000 |
| #355.07 | Foreign Fire Ins. Prem. Taxes (PA) | 16,257.57 | 16,000 | 17,078 | 17,078 | 16,000 |
| #356.00 | PA Game Comm. Land Fees PILOT | 2,124.87 | 2,100 | 2,125 | 2,125 | 2,100 |
| #361.31 | SALDO Plan Fees | 400.00 | 1,000 | 1,600 | 2,830 | 1,000 |
| #361.32 | Reimburse. Of Engineer Review Fees | 14,624.00 | 6,000 | 9,731 | 23,831 | 6,000 |
| #361.33 | Zoning Permit Fees | 2,500.00 | 3,000 | 2,975 | 3,200 | 3,000 |
| #361.34 | Zoning Hearing Board Appeal Fees | 1,250.00 | 1,800 | 0 | 0 | 1,800 |
| #361.50 | Sale of Maps & Publications, Copies | 0.00 | 50 | 0 | 10 | 50 |
| #361.71 | RTK Request Fees | 0.00 | 0 | 0 | 10 | 0 |
| #362.41 | Building Code Permit Fees | 42,286.47 | 32,000 | 35,280 | 37,000 | 35,000 |
| #362.44 | Sewage Permit, Test & Review Fees | 7,286.86 | 10,000 | 15,888 | 16,500 | 12,000 |
| #363.00 | Road Dept. Fees (Private Signs, etc.) | 0.00 | 0 | 65 | 65 | 0 |
| #367.20 | Recreation Fees | 0.00 | 0 | 0 | 0 | 0 |
| | ETCC Revenues: | | | | | |
| #367.30 | Thrift Shop Sales | 137,462.30 | 100,000 | 118,105 | 139,830 | 140,000 |
| #367.40 | Fund Raising Events | 0.00 | 0 | 0 | 0 | 0 |
| #387.00 | Private Donations | 100.00 | 0 | 0 | 0 | 0 |
| #389.10 | Misc. Revenues ETCC | 350.56 | 300 | 205 | 249 | 290 |
| #389.00 | Miscellaneous Revenues - Township | 1,790.00 | 900 | 3,368 | 3,400 | 1,000 |
| #391.10 | Sale of Gen. Fixed Assets | 10,146.00 | 1,500 | 630 | 630 | 1,000 |
| #391.20 | Insurance Proceeds | 0.00 | 0 | 13,258 | 13,258 | 0 |
| #393.10 | DCED Capital Equipment Loan | 0.00 | 0 | 0 | 0 | 0 |
| #393.60 | Loan - Roof Replacement | 0.00 | 125,000 | 0 | 0 | 70,000 |
| #395.00 | Refund of Prior Year Expenses | <u>0.00</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| | TOTAL REVENUES | \$1,226,917.57 | \$1,166,670 | \$1,059,938 | \$1,192,752 | \$1,385,440 |
| | TOTAL FUNDS AVAILABLE | \$1,771,008.57 | \$1,784,170 | \$1,665,656 | \$1,798,470 | \$2,105,800 |

| <u>EXPENDITURES</u> | | 2022 YEAR | 2023 YEAR | 2023 YEAR | 2023 YEAR | 2024 YEAR |
|----------------------------------|---|-----------------|---------------|-----------------|-----------------|---------------|
| | | ACTUAL | ADOPTED | ACTUAL | EST. ACTUAL | PROPOSED |
| <u>ADMINISTRATION</u> | | <u>12/31/22</u> | <u>BUDGET</u> | <u>10/31/23</u> | <u>12/31/23</u> | <u>BUDGET</u> |
| #400.050 | Salaries - Supervisors | \$5,625.00 | \$5,625 | \$5,625 | \$5,625 | \$5,625 |
| #400.210 | Office Supplies & Services | 3,348.28 | 3,000 | 2,945 | 3,500 | 3,300 |
| #400.270 | Computer Hardware/Software | 0.00 | 1,500 | 0 | 0 | 1,500 |
| #400.325 | Postage & Mailing Costs | 203.05 | 700 | 422 | 500 | 700 |
| #400.330 | Travel Expenses - Supervisors (Mileage) | 211.60 | 200 | 0 | 0 | 200 |
| #400.420 | Dues, Subscriptions & Memberships | 2,282.00 | 2,400 | 2,530 | 2,530 | 2,550 |
| #400.460 | Conference & Meeting Exp. - Supervisors | 1,123.05 | 1,000 | 1,515 | 1,515 | 1,500 |
| #402.110 | Salaries - Elected Auditors | 80.00 | 100 | 0 | 0 | 100 |
| #402.310 | Contracted Auditing Services | 5,100.00 | 5,300 | 5,300 | 5,300 | 5,750 |
| Tax Collection Expenses: | | | | | | |
| #403.050 | Commission - RE Tax Collector | 13,071.11 | 15,675 | 13,086 | 15,650 | 15,675 |
| #403.200 | RE Tax Collection Supplies | 1,233.50 | 1,250 | 1,439 | 1,400 | 1,250 |
| #403.210 | MCTCC Assessment (EIT) | 0.00 | 200 | 0 | 0 | 200 |
| #403.451 | Commission - Delinquent RE Taxes (Tax C | 720.17 | 500 | 740 | 850 | 700 |
| #403.452 | Commission - Deed Trans. Taxes (County | 1,167.05 | 1,000 | 819 | 960 | 1,000 |
| #403.454 | Commission - EIT (Berkheimer) | 5,974.89 | 6,000 | 5,337 | 6,275 | 6,480 |
| Legal Expenses: | | | | | | |
| #404.141 | Solicitor Fees - General Matters | 54,706.50 | 42,000 | 25,334 | 33,000 | 42,000 |
| #404.300 | Solicitor Fees - Plan. Commission | 13,663.25 | 15,000 | 13,799 | 15,000 | 15,000 |
| #404.310 | Litigation Fees & Expenses | 19,827.75 | 10,000 | 12,207 | 15,000 | 12,000 |
| #404.314 | ZHB Solicitor - Fees | 3,795.00 | 5,000 | 0 | 0 | 5,000 |
| Administrative Wages & Salaries: | | | | | | |
| #405.100 | Township Secretary | 46,723.20 | 50,000 | 38,839 | 48,650 | 50,000 |
| #405.114 | Treasurer | 17,489.19 | 18,100 | 14,783 | 18,850 | 20,000 |
| #405.115 | Secretary/Admin. Assistant | 0.00 | 0 | 0 | 0 | 0 |
| #406.150 | Administrative Assistant | 0.00 | 0 | 0 | 0 | 20,000 |
| #405.200 | Supplies - Municipal Secretary | 514.35 | 200 | 0 | 0 | 200 |
| #405.330 | Travel Expenses - Admin. Staff | 151.21 | 200 | 83 | 160 | 200 |

| | 2022 YEAR ACTUAL <u>12/31/22</u> | 2023 YEAR ADOPTED <u>BUDGET</u> | 2023 YEAR ACTUAL <u>10/31/23</u> | 2023 YEAR EST. ACTUAL <u>12/31/23</u> | 2024 YEAR PROPOSED <u>BUDGET</u> |
|--|--|---------------------------------------|--|---|--|
| #405.340 Advertising Expenses | \$5,100.35 | \$6,000 | \$1,582 | \$5,200 | \$6,000 |
| #405.350 Surety Bonds | 1,560.00 | 1,700 | 435 | 1,560 | 1,700 |
| #405.390 Banking Fees | 96.57 | 100 | 0 | 50 | 100 |
| #405.460 Training/Conf. Expenses - Admin. Staff | 144.00 | 200 | 0 | 100 | 200 |
| #406.310 ARPA Consultant | 2,500.00 A | \$2,500 | \$2,500 | 2,500 | \$0 |
| #406.460 Contracted Admin. Services | 2,795.74 | 3,200 | 2,307 | 2,820 | 3,200 |
| #407.310 IT Support Services & Licenses | 4,245.78 | 5,000 | 4,573 | 4,600 | 5,000 |
| Engineering Services: | | | | | |
| #408.100 General Township Matters | 7,935.76 | 6,000 | 1,605 | 1,605 | 6,000 |
| #408.310 Planning Review Services | 3,308.77 | 10,000 | 9,144 | 11,000 | 10,000 |
| #409.150 Wages - Custodian | 12,810.29 | 2,000 | 527 | 1,000 | 2,000 |
| #409.160 Salaries & Wages - Bldg./Grounds Maint. | 0.00 | 9,000 | 13,180 | 14,000 | 14,000 |
| #409.200 Heating Oil - Municipal Bldg. | 16,205.21 | 16,000 | 3,526 | 12,000 | 16,000 |
| #409.226 Janitorial Supplies | 476.85 | 500 | 69 | 200 | 500 |
| #409.236 Small Tools/Minor Equipment - Bldg. | 368.98 | 300 | 0 | 100 | 300 |
| #409.271 Supplies - Bldg. Maint. & Repairs | 4,314.52 | 3,000 | 2,254 | 2,850 | 3,000 |
| #409.321 Telephone/Internet Service - Mun. Bldg. | 3,402.18 | 3,600 | 2,991 | 3,780 | 3,800 |
| #409.361 Electricity - Municipal Bldg. (PP&L) | 4,687.21 | 5,400 | 2,938 | 3,800 | 5,400 |
| #409.370 Contracted Bldg. Maint. & Repairs | 5,040.05 | 9,800 | 7,049 | 8,000 | 9,800 |
| #409.600 Capital Costs - Building | 0.00 | 125,000 | 0 | 0 | 70,000 |
| #409.650 Emergency Generator Project | 0.00 | 13,000 | 0 | 0 | 161,700 |
| #409.700 Telephone System Replacement Project | 0.00 | 13,000 | 14,437 | 14,437 | 0 |
| #409.740 Purchase of Furniture/Equipment | 364.15 | 1,000 | 0 | 0 | 1,000 |
| #410.140 Peacekeeping at Meetings | 0.00 | <u>\$125</u> | <u>\$0</u> | <u>0</u> | <u>\$200</u> |
| TOTAL ADMINISTRATION | \$272,366.56 | \$421,375 | \$213,917 | \$264,367 | \$530,830 |

| <u>PUBLIC PROTECTION</u> | 2022 YEAR ACTUAL <u>12/31/22</u> | 2023 YEAR ADOPTED <u>BUDGET</u> | 2023 YEAR ACTUAL <u>10/31/23</u> | 2023 YEAR EST. ACTUAL <u>12/31/23</u> | 2024 YEAR PROPOSED <u>BUDGET</u> |
|---|--|---------------------------------------|--|---|--|
| <u>FIRE PROTECTION</u> | | | | | |
| #411.232 Vehicle Fuel - Fire Vehicles | \$0.00 | \$0 | \$0 | \$0 | \$0 |
| #411.300 Vol. Firefighter Incentive Program | 0.00 | 0 | 141 | 391 | 1,000 |
| #411.310 Contrib. to Vol. Firemen's Relief Assoc. | 16,257.57 | 16,000 | 17,078 | 17,078 | 16,000 |
| #411.350 Property, Vehicle & Liability Insurance | 13,014.00 | 12,930 | 13,554 | 13,903 | 14,000 |
| #411.384 Worker's Comp. Insurance | 10,731.00 | 10,960 | 8,965 | 8,965 | 12,110 |
| #411.450 Contribution to Kunkletown VFC | 25,000.00 | 30,000 | 15,000 | 30,000 | 30,000 |
| #411.600 Fire Radios Equipment Replace. Project | <u>35,777.43</u> | <u>\$40,000</u> | <u>\$0</u> | <u>0</u> | <u>0</u> |
| TOTAL FIRE PROTECTION | \$100,780.00 | \$109,890 | \$54,737 | \$70,337 | \$73,110 |
| <u>PLANNING, ZONING & CODES ENFORCEMENT</u> | | | | | |
| #413.140 Sewage Enf. Officer - Contract. Services | \$8,743.45 | \$12,000 | \$13,202 | \$15,000 | \$14,000 |
| #413.200 Codes Supplies (and UCC Fees) | 345.25 | 150 | 151 | \$150 | 150 |
| #413.310 Build. Code Official - Permit Share Cost | 25,943.77 | 22,400 | 23,286 | \$26,000 | 25,000 |
| #413.460 Codes Officer/SEO Training Expenses | 0.00 | 0 | 0 | \$0 | 0 |
| #414.000 CJERP - Regional Planning Expenses | 0.00 | 250 | 0 | \$0 | 250 |
| #414.100 Wages - Planning Commission | 1,025.00 | 2,000 | 850 | \$850 | 2,000 |
| #414.110 Wages - Zoning Hearing Board | 100.00 | 400 | 0 | \$100 | 400 |
| #414.140 Well Permit Review Services | 0.00 | 1,000 | 0 | \$200 | 1,000 |
| #414.240 Zoning Supplies & Services | 479.05 | 1,000 | 149 | \$200 | 500 |
| #414.310 Zoning Officer Services | 14,625.00 | 20,100 | 11,440 | \$14,000 | 20,100 |
| #414.460 Planning/Zoning Training Expenses | <u>0.00</u> | <u>200</u> | <u>0</u> | <u>\$0</u> | <u>200</u> |
| TOTAL PLAN, ZONING & CODES ENFORC | \$51,261.52 | \$59,500 | \$49,077 | \$56,500 | \$63,600 |
| <u>EMERGENCY SERVICES</u> | | | | | |
| #415.200 Supplies - Emerg. Operations | \$0.00 | \$100 | \$114 | \$114 | \$108 |
| #415.500 911 Dispatching Services - MCCC | <u>8,735.28</u> | <u>11,000</u> | <u>10,985</u> | <u>10,985</u> | <u>12,852</u> |
| TOTAL EMERGENCY SERVICES | \$8,735.28 | \$11,100 | \$11,099 | \$11,099 | \$12,960 |
| TOTAL PUBLIC PROTECTION | \$160,776.80 | \$180,490 | \$114,913 | \$137,935 | \$149,670 |

| | | 2022 YEAR ACTUAL <u>12/31/22</u> | 2023 YEAR ADOPTED <u>BUDGET</u> | 2023 YEAR ACTUAL <u>10/31/23</u> | 2023 YEAR EST. ACTUAL <u>12/31/23</u> | 2024 YEAR PROPOSED <u>BUDGET</u> |
|--|---|--|---------------------------------------|--|---|--|
| PUBLIC WORKS | | | | | | |
| #427.45 | Municipal Cleanup Program | \$4,335.79 | \$5,000 | \$2,160 | \$5,265 | \$6,200 |
| <u>ROADS</u> | | | | | | |
| #430.231 | Vehicle Fuel - Gasoline | \$5,685.90 | \$4,500 | \$4,369 | \$5,000 | \$6,000 |
| #430.232 | Vehicle Fuel - Diesel | 30,706.77 | 32,000 | 17,172 | 23,000 | 30,000 |
| #430.238 | Uniforms Expenses | 4,091.92 | 3,900 | 3,289 | 3,900 | 4,000 |
| #430.260 | Small Tools & Minor Equipment | 4,270.27 | 12,000 | 12,694 | 13,000 | 9,000 |
| #430.300 | Equipment Services | 500.00 | 1,000 | 0 | 500 | 1,000 |
| #430.310 | Veh. & Equip. Maint/Repairs - Contracted | 0.00 | 1,000 | 740 | 740 | 21,000 |
| #430.322 | Cell Phone Expense | 562.31 | 600 | 451 | 550 | 600 |
| #430.460 | Training & Travel Exp. - Public Works | 4,284.00 | 500 | 0 | 200 | 500 |
| #430.700 | Capital Purchase - Vehicles/Equipment | 0.00 | 0 | 28,007 | 28,007 | 37,000 |
| #431.000 | Salaries & Wages - Cleaning Streets | 2,140.79 | 2,000 | 2,943 | 3,000 | 3,000 |
| #431.384 | Equipment Rental Services | 13,882.25 | 500 | 0 | 0 | 500 |
| #432.000 | Salaries & Wages - Snow & Ice Control | 20,669.06 | 25,000 | 8,019 | 11,000 | 22,000 |
| #433.000 | Salaries & Wages - Street Signs/Traf. Contr. | 0.00 | 2,000 | 0 | 1,000 | 2,000 |
| #433.010 | Street Signs - Private | 0.00 | 100 | 0 | 0 | 100 |
| #433.020 | Street Signs & Markings | 229.50 | 400 | 178 | 200 | 200 |
| #437.000 | Salaries & Wages - Repairs Tools/Machinery | 28,676.39 | 28,000 | 24,761 | 27,000 | 28,000 |
| #437.240 | Parts & Supplies - Vehicles & Equip. | 17,138.32 | 10,000 | 14,612 | 17,000 | 16,000 |
| #438.000 | Salaries & Wages - Road Maint. & Repairs | 176,046.23 | 199,500 | 122,476 | 144,500 | 144,100 |
| #438.470 | CDL Program Testing Expenses | 120.00 | 600 | 0 | 120 | 600 |
| #438.530 | Bridge Replacement Projects | 0.00 | 0 | 0 | 0 | 0 |
| #438.610 | Gen. Construct. - Roads materials/services | 29,101.45 | 7,000 | 9,878 | 300 | 14,000 |
| #438.700 | Capital Construct. Projects - Guiderail Install | <u>0.00</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>20,000</u> |
| TOTAL ROADS | | \$338,105.16 | \$330,600 | \$249,588 | \$279,017 | \$359,600 |
| Contribution to Pocono Wildlife Refuge | | \$0.00 | \$360 | \$0 | \$0 | \$360 |
| Contributions - Other | | <u>100.00</u> | <u>\$500</u> | <u>\$100</u> | <u>100</u> | <u>\$500</u> |
| #450.500 | CONTRIBUTIONS - GENERAL | \$100.00 | \$860 | \$100 | \$100 | \$860 |

| | 2022 YEAR ACTUAL 12/31/22 | 2023 YEAR ADOPTED BUDGET | 2023 YEAR ACTUAL 10/31/23 | 2023 YEAR EST. ACTUAL 12/31/23 | 2024 YEAR PROPOSED BUDGET |
|--|---------------------------------|--------------------------------|---------------------------------|--------------------------------------|---------------------------------|
| <u>ELDRED TOWNSHIP COMM. CENTER (ETCC)</u> | | | | | |
| #451.114 Salaries & Wages - Twp. Secretary | \$87.50 | \$0 | \$21 | \$50 | \$0 |
| #451.143 Solicitor Fees - Legal Services | 775.50 | 2,000 | 12,315 | 13,000 | 3,000 |
| #451.150 Wages - Custodians | 5,048.48 | 5,000 | 1,418 | 2,100 | 4,000 |
| #451.160 Salaries & Wages - Maintenance (PW) | 11,528.04 | 8,000 | 22,088 | 24,000 | 24,000 |
| #451.210 Office Supplies & Expenses | 740.97 | 600 | 687 | 800 | 800 |
| #451.220 Credit Card Handling Expense | 0.00 | 0 | 0 | 0 | 2,000 |
| #451.237 Janitorial Supplies | 577.00 | 500 | 952 | 1,000 | 800 |
| #451.239 Heating Oil | 32,885.01 | 34,000 | 21,131 | 21,131 | 35,000 |
| #451.313 Engineering Services | 0.00 | 500 | 0 | 0 | 500 |
| #451.321 Telephone/Internet Services | 918.81 | 1,400 | 926 | 1,200 | 1,400 |
| #451.340 Advertising Expenses | 0.00 | 200 | 0 | 0 | 200 |
| #451.351 Property/Liability Insurance | 10,642.00 | 11,090 | 12,150 | 12,150 | 13,000 |
| #451.361 Electricity Expenses (PP&L) | 11,998.72 | 13,000 | 8,538 | 10,500 | 12,000 |
| #451.362 Propane Expenses (Supp. Heating) | 250.00 | 300 | 250 | 250 | 300 |
| #451.379 Contract. Services - Bldg. Maint./Repairs | 33,095.72 | 31,500 | 50,887 | 65,000 | 50,000 |
| #451.501 Thrift Shop Operating Expenses | 6,944.17 | 4,000 | 9,281 | 10,000 | 8,000 |
| #451.670 ETCC Capital Project (LSA Grant funded) | 0.00 | 0 | 0 | 0 | 0 |
| #451.745 Miscellaneous Expenses - ETCC | <u>257.25</u> | <u>210</u> | <u>9,880</u> | <u>10,000</u> | <u>800</u> |
| TOTAL ETCC | \$115,749.17 | \$112,300 | \$150,523 | \$171,181 | \$155,800 |
| <u>PARKS & RECREATION</u> | | | | | |
| #453.440 Real Estate Taxes | \$0.00 | \$0 | \$0 | \$0 | \$0 |
| #454.250 Maint. Supplies & Materials | 3,808.76 | 3,000 | 3,923 | 4,000 | 4,000 |
| #454.370 Salaries & Wages - Parks Maintenance (PW) | 3,241.96 | 4,000 | 2,917 | 3,400 | 4,000 |
| #454.710 Capital Purchase - Parks Land | 0.00 | 0 | 0 | 0 | 0 |
| #454.720 Parks Development/Improvements | 4,854.00 | 3,000 | 1,435 | 1,435 | 3,000 |
| #454.730 Stone Arch Bridge Rehabilitation Project | 0.00 | 0 | 0 | 0 | 0 |
| #454.740 Engineering | 0.00 | 0 | 2,563 | 5,000 | 10,000 |
| #454.750 Permits | <u>0.00</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>2,000</u> |
| TOTAL PARKS & RECREATION | \$11,904.72 | \$10,000 | \$10,838 | \$13,835 | \$23,000 |

| | 2022 YEAR ACTUAL <u>12/31/22</u> | 2023 YEAR ADOPTED <u>BUDGET</u> | 2023 YEAR ACTUAL <u>10/31/23</u> | 2023 YEAR EST. ACTUAL <u>12/31/23</u> | 2024 YEAR PROPOSED <u>BUDGET</u> |
|---|--|---------------------------------------|--|---|--|
| <u>DEBT SERVICE</u> | | | | | |
| #470.400 Prin. & Interest - DCED Cap. Equip. Loan | \$9,089.40 | \$9,090 | \$4,545 | \$9,089 | \$2,210 |
| #470.600 Prin. & Interest - Lease Financing | 102,455.33 | 70,550 | 70,545 | 70,545 | 70,550 |
| #472.00 Debt Interest | <u>0.00</u> | <u>\$0</u> | <u>\$0</u> | <u>0</u> | <u>\$0</u> |
| TOTAL DEBT SERVICE | \$111,544.73 | \$79,640 | \$75,089 | \$79,634 | \$72,760 |
| <u>INSURANCE & EMPLOYEE BENEFITS</u> | | | | | |
| #486.162 Unemployment Comp. Ins. (PSATS TRUST) | \$2,214.84 | \$3,000 | \$3,055 | \$3,100 | \$5,200 |
| #486.352 Property, Vehicle & Liability Insur.- Twp. | 19,984.00 | 18,800 | 20,050 | 20,050 | 21,000 |
| #486.354 Workers Comp. Insur. - Township | 16,334.00 | 13,660 | 12,055 | 17,971 | 21,830 |
| #487.160 Contrib. to Pension Plan (PMRS) - MMO | 6,413.12 | 10,220 | 18,490 | 18,490 | 12,000 |
| #487.161 FICA/Medicare Expense - Twp. portion | 26,505.53 | 28,450 | 21,051 | 25,300 | 28,450 |
| #487.193 Health Insurance | <u>50,938.09</u> | <u>46,000</u> | <u>13,494</u> | <u>16,315</u> | <u>12,000</u> |
| TOTAL INSURANCE & EMP. BENEFITS | \$122,389.58 | \$120,130 | \$88,195 | \$101,226 | \$100,480 |
| <u>MISCELLANEOUS</u> | | | | | |
| #491.000 Refund of Prior Year Revenues | \$1,800.32 | \$1,500 | \$170 | \$170 | \$500 |
| #499.000 Misc. Expenses | <u>1,218.00</u> | <u>975</u> | <u>201</u> | <u>380</u> | <u>1,000</u> |
| TOTAL MISC. EXPENSES | \$3,018.32 | \$2,475 | \$371 | \$550 | \$1,500 |
| <u>TRANSFERS TO OTHER FUNDS</u> | | | | | |
| #492.10 Transfer to Capital Equip. Reserve Fund | <u>\$25,000.00</u> | <u>\$25,000</u> | <u>\$25,000</u> | <u>\$25,000</u> | <u>\$25,000</u> |
| TOTAL TRANSFERS | \$25,000.00 | \$25,000 | \$25,000 | \$25,000 | \$25,000 |
| TOTAL EXPENDITURES | \$1,165,290.83 | \$1,287,870 | \$930,694 | \$1,078,110 | \$1,425,700 |
| FUND BALANCE | \$605,717.74 | \$496,300 | \$734,963 | \$720,360 | \$680,100 |

| #35 | STATE (HIGHWAY AID) | FUND | 2022 YEAR ACTUAL <u>12/31/22</u> | 2023 YEAR ADOPTED <u>BUDGET</u> | 2023 YEAR ACTUAL <u>10/31/23</u> | 2023 YEAR EST. ACTUAL <u>12/31/23</u> | 2024 YEAR PROPOSED <u>BUDGET</u> |
|----------|--|------|--|---------------------------------------|--|---|--|
| #100.000 | BEGIN. BALANCE | | \$120,636.68 | \$91,600 | \$96,258 | \$96,258 | \$77,800 |
| | <u>REVENUES</u> | | | | | | |
| #341.000 | Interest Earnings - Savings Acct. | | \$45.94 | \$6 | \$3 | \$3 | \$0 |
| #341.010 | Interest Earnings - Checking Acct. | | 1,811.59 | 1,000 | 6,332 | 7,333 | 5,008 |
| #355.002 | Liquid Fuels Tax Grant (PA) | | 152,050.14 | 152,394 | 155,966 | 155,966 | 154,922 |
| #395.000 | Refunds of Prior Yr. Expend. | | <u>0.00</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| | TOTAL REVENUES | | \$153,907.67 | \$153,400 | \$162,301 | \$163,302 | \$159,930 |
| | TOTAL FUNDS AVAILABLE | | \$274,544.35 | \$245,000 | \$258,559 | \$259,560 | \$237,730 |
| | <u>EXPENDITURES</u> | | | | | | |
| #430.260 | Minor Equipment Purchases | | \$2,732.50 | \$0 | \$406 | \$500 | \$0 |
| #430.740 | Capital Equipment Purchases (Lease payme | | 0.00 | 31,920 | 31,911 | 31,911 | 0 |
| #432.200 | Road Salt & Anti-Skid Material | | 62,622.11 | 50,000 | 27,807 | 62,656 | 54,100 |
| #432.380 | Equipment Rental | | 0.00 | 3,000 | 0 | 0 | 0 |
| #433.10 | Street Signs&Markings (inc. Line Striping) | | 1,325.00 | 19,080 | 19,312 | 19,400 | 16,000 |
| #437.310 | Veh. & Equip. Maint./Repairs - Contracted | | 41,413.91 | \$20,000 | \$20,022 | 24,000 | \$0 |
| #438.200 | Road Repair Materials - Stone, Asphalt, etc. | | 6,831.22 | \$12,000 | \$9,514 | 12,000 | \$12,000 |
| #438.610 | Gen. Construct/Road Repairs - Materials | | 3,691.96 | 10,000 | 4,378 | 4,700 | 16,000 |
| #438.620 | Sealcoating Project | | 59,669.67 | 60,000 | 14,547 | 26,575 | 24,000 |
| #438.700 | Guardrail Installation | | 0.00 | 18,000 | 0 | 0 | 0 |
| #439.300 | Capital Construction (Road Paving) | | 0.00 | 0 | 0 | 0 | 95,000 |
| #499.020 | Bank Charges | | <u>0.00</u> | <u>0</u> | <u>19</u> | <u>19</u> | <u>0</u> |
| | TOTAL EXPENDITURES | | \$178,286.37 | \$224,000 | \$127,916 | \$181,760 | \$217,100 |
| | FUND BALANCE | | \$96,257.98 | \$21,000 | \$130,643 | \$77,800 | \$20,630 |

| | 2022 YEAR ACTUAL <u>12/31/22</u> | 2023 YEAR ADOPTED <u>BUDGET</u> | 2023 YEAR ACTUAL <u>10/31/23</u> | 2023 YEAR EST. ACTUAL <u>12/31/23</u> | 2024 YEAR PROPOSED <u>BUDGET</u> |
|---|--|---------------------------------------|--|---|--|
| FIRE PROTECTION TAX FUND | | | | | |
| BEGIN. BALANCE | \$48,154.34 | \$96,530 | \$96,943 | \$96,943 | \$152,430 |
| Assessed Value, Taxable | \$213,561,593 | \$215,931,283 | \$215,791,043 | \$215,791,043 | \$215,617,119 |
| REVENUES | | | | | |
| Real Estate Taxes: (Millage Rate) | 0.00025 | 0.00025 | 0.00025 | 0.00025 | 0.00025 |
| #301.10 Current Year | \$50,322.14 | \$50,700 | \$47,537 | \$50,670 | \$50,650 |
| #301.30 Prior Year (2022) | 0.00 | 100 | 0 | 0 | 100 |
| #301.40 Delinquent - Tax Claim Bureau | 695.85 | 500 | 1,008 | 1,100 | 1,000 |
| #301.60 Interim (Current Year) | 0.00 | 50 | 38 | 40 | 50 |
| #341.00 Interest Earnings - Savings | 36.67 | 50 | 3 | 3 | 0 |
| #341.100 Interest Earnings - Muni Checking Acct. | | 0 | 4,790 | 6,010 | 6,020 |
| #389.00 Miscellaneous | <u>0.00</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| TOTAL REVENUES | \$51,054.66 | \$51,400 | \$53,377 | \$57,823 | \$57,820 |
| TOTAL FUNDS AVAILABLE | \$99,209.00 | \$147,930 | \$150,320 | \$154,766 | \$210,250 |
| EXPENDITURES | | | | | |
| #403.05 Commissions - RE Tax Collector | \$2,231.20 | \$2,290 | \$1,546 | \$2,280 | \$2,290 |
| #403.451 Commissions - MC Tax Claim Bureau | 34.79 | \$30 | \$50 | 56 | \$50 |
| #411.350 Property, Vehicle & Liability Insurance | 0.00 | \$0 | \$0 | 0 | \$0 |
| #411.450 Contribution to Kunkletown Vol. Fire Dept. | 0.00 | \$0 | \$0 | 0 | \$0 |
| #411.740 Fire Vehicle/Apparatus/Equipment Purchase | <u>0.00</u> | <u>\$0</u> | <u>\$0</u> | <u>0</u> | <u>\$0</u> |
| TOTAL EXPENDITURES | \$2,265.99 | \$2,320 | \$1,597 | \$2,336 | \$2,340 |
| FUND BALANCE | \$96,943.01 | \$145,610 | \$148,723 | \$152,430 | \$207,910 |

| | | | | | | |
|---------------------------------------|---|--------------------|-----------------|-----------------|-----------------|-----------------|
| FUND BALANCE | | \$96,943.01 | \$145,610 | \$148,723 | \$152,430 | \$207,910 |
| | | 2022 YEAR | 2023 YEAR | 2023 YEAR | 2023 YEAR | 2024 YEAR |
| | | ACTUAL | ADOPTED | ACTUAL | EST. ACTUAL | PROPOSED |
| | | <u>12/31/22</u> | <u>BUDGET</u> | <u>10/31/23</u> | <u>12/31/23</u> | <u>BUDGET</u> |
| CAPITAL EQUIPMENT RESERVE FUND | | | | | | |
| BEGIN. BALANCE | | \$48,154.40 | \$121,500 | \$46,918 | \$46,918 | \$52,810 |
| Assessed Value, Taxable | | \$26,067,780 | \$26,067,780 | \$213,561,593 | \$213,561,593 | \$215,617,119 |
| <u>REVENUES</u> | | | | | | |
| Real Estate Taxes: (Millage Rate) | | 0.00025 | 0.00025 | 0.00025 | 0.00025 | 0.00025 |
| #301.10 | Current Year | \$50,322.14 | \$50,700 | \$47,537 | \$50,700 | \$50,650 |
| #301.30 | Prior Year (2022) | 0.00 | \$100 | \$0 | 0 | \$100 |
| #301.40 | Delinquent - Tax Claim Bureau | 695.85 | 500 | 1,008 | 1,100 | 1,000 |
| #301.60 | Interim (Current Year) | 0.00 | 50 | 38 | 40 | 50 |
| #341.00 | Interest Earnings - Savings Acct. | 31.64 | \$50 | \$0 | 0 | \$0 |
| #341.100 | Interest Earnings - Muni Checking Acct. | | \$0 | \$1,005 | 1,422 | \$1,500 |
| #389.00 | Miscellaneous | <u>0.00</u> | 0 | 0 | 0 | 0 |
| #391.10 | Sale of Equipment/Vehicles | <u>15,000.00</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| TOTAL REVENUES | | \$66,049.63 | \$51,400 | \$49,588 | \$53,262 | \$53,300 |
| #392.00 | Transfers from General Fund | <u>\$25,000.00</u> | <u>\$25,000</u> | <u>\$25,000</u> | <u>\$25,000</u> | <u>\$25,000</u> |
| TOTAL TRANSFERS | | \$25,000.00 | \$25,000 | \$25,000 | \$25,000 | \$25,000 |
| TOTAL FUNDS AVAILABLE | | \$139,204.03 | \$197,900 | \$121,506 | \$125,180 | \$131,110 |
| <u>EXPENDITURES</u> | | | | | | |
| #403.050 | Commissions - RE Tax Collector | \$2,231.20 | \$2,290 | \$1,546 | \$2,280 | \$2,290 |
| #403.451 | Commissions - MC Tax Claim | 34.79 | \$25 | \$50 | 56 | \$50 |
| #405.390 | Banking Fees | 20.00 | \$15 | \$0 | 20 | \$0 |
| #430.740 | Public Works Vehicle/Equip. Purchases: | | | | | |
| | Used Gradall Excavator | 15,000.00 | | 0 | 0 | <u>0</u> |
| | New Backhoe/Loader | 75,000.00 | 150,000 | 70,014 | 70,014 | 0 |
| | New Zero-turn Mower | <u>0.00</u> | <u>12,000</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| TOTAL EXPENDITURES | | \$92,285.99 | \$164,330 | \$71,611 | \$72,370 | \$2,340 |