

Souderton Borough
Fiscal Year 2023 Budget
Budget Line Item Report

Ledger Account	Description	2020 Year End	2021 Year End	2022 Budget	2022 YE Forecast	2023 Request	2023 Request v 2022 Budget	
							\$ Delta	% Delta
General Fund - Revenues								
REAL PROPERTY TAXES (301)								
01-301-100	General Purpose	\$1,465,022	\$1,497,862	\$1,651,130	\$1,630,925	\$1,893,200	\$242,070	14.66%
2023 Budget will increase the real estate tax rate from 5.80 to 6.65 mills. Total assessed valuation is estimated at \$290,501,060. Revenue is estimated at 98% to reflect payments in discount and delinquency. (The total real estate tax rate for 2023 with General Fund, Library and Fire tax rates will be 7.25 mills)								
01-301-200	Real Estate Taxes--Prior Year'	\$28,698	\$21,393	\$30,000	\$30,813	\$30,000	\$0	0.00%
Total:		\$1,493,720	\$1,519,255	\$1,681,130	\$1,661,738	\$1,923,200	\$242,070	14.40%
LOCAL TAX ENABLING ACT TAXES (310)								
01-310-010	Per Capita Taxes--Current Year	\$18,053	\$17,928	\$18,100	\$17,934	\$18,000	(\$100)	-0.55%
01-310-020	Per Capita Taxes--Prior Year's	\$2,523	\$3,708	\$2,500	\$2,491	\$2,500	\$0	0.00%
01-310-100	Real Estate Transfer Tax	\$119,143	\$218,032	\$175,000	\$212,891	\$150,000	(\$25,000)	-14.29%
01-310-200	Earned Income Tax	\$974,418	\$1,022,193	\$975,000	\$1,003,039	\$1,050,000	\$75,000	7.69%
01-310-510	Local Services Tax	\$95,684	\$105,603	\$95,000	\$116,887	\$105,500	\$10,500	11.05%
Total:		\$1,209,821	\$1,367,463	\$1,265,600	\$1,353,241	\$1,326,000	\$60,400	4.77%
BUSINESS LICENSES AND PERMITS (321)								
01-321-800	Cable Television Franchise	\$110,410	\$107,127	\$107,500	\$102,378	\$90,750	(\$16,750)	-15.58%
Total:		\$110,410	\$107,127	\$107,500	\$102,378	\$90,750	(\$16,750)	-15.58%
FINES (331)								
01-331-000	Fines	\$8,484	\$15,058	\$15,000	\$19,104	\$15,000	\$0	0.00%
Total:		\$8,484	\$15,058	\$15,000	\$19,104	\$15,000	\$0	0.00%

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INTEREST EARNINGS (341)								
01-341-000	Interest Earnings	\$120	\$127	\$125	\$225	\$175	\$50	40.00%
01-341-010	Interest Earnings-PLGIT	\$1,170	\$57	\$250	\$6,177	\$3,000	\$2,750	1100.00%
	Total:	\$1,290	\$184	\$375	\$6,403	\$3,175	\$2,800	746.67%
RENTS AND ROYALTIES (342)								
01-342-200	Lease Rental Income	\$53,940	\$54,020	\$53,940	\$62,640	\$74,260	\$20,320	37.67%
	Lease income from the Wait Building and the Souderton Train Station. The Freight Building may be completed by June, 2023.							
	1 Train Station	\$50,000						
	2 Wait Building	\$6,260						
	3 Freight Building	\$18,000						
	Total:	\$53,940	\$54,020	\$53,940	\$62,640	\$74,260	\$20,320	37.67%
STATE OPERATING GRANTS (354)								
01-354-010	State Grant Proceeds	\$0	\$0	\$0	\$21,527	\$0	\$0	0.00%
01-354-020	Misc Operating Grants	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
01-354-030	NMC Recycling Commission	\$18,463	\$0	\$12,000	\$26,198	\$10,000	(\$2,000)	-16.67%
01-354-032	State Snow & Ice Control Grant	\$18,950	\$822	\$9,845	\$10,046	\$10,000	\$155	1.57%
	Total:	\$37,413	\$822	\$21,845	\$57,771	\$20,000	(\$1,845)	-8.45%

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ST SHARED REV & ENTITLEMENTS (355)																																												
01-355-010	Public Utility Realty Tax	\$2,704	\$2,684	\$2,700	\$2,806	\$2,700	\$0	0.00%																																				
01-355-080	Alcoholic Beverage Taxes	\$800	\$0	\$800	\$800	\$800	\$0	0.00%																																				
01-355-120	ACT 205 PA Mun Pension	\$0	\$0	\$0	\$0	\$0	\$0	0.00%																																				
<p>Act 205 State Pension Assistance will pass through the General Fund to the Police and Non-Uniformed Pension Plans according to the 2023 MMO worksheets. The General Fund and Sewer Fund will make up a projected \$35,631 short fall between the state aid and the required 2023 MMO to the pension plans.</p> <table border="1" style="margin-left: 40px;"> <tr> <td>1</td> <td>Projected Act 205 State Pension Aid</td> <td>\$122,000</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>2</td> <td>Allocation Police Pension Plan</td> <td>(\$81,114)</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>3</td> <td>Allocation Non-Uniformed Pension</td> <td>(\$40,886)</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td colspan="2">Total:</td> <td>\$3,504</td> <td>\$2,684</td> <td>\$3,500</td> <td>\$3,606</td> <td>\$3,500</td> <td>\$0</td> <td>0.00%</td> </tr> </table>									1	Projected Act 205 State Pension Aid	\$122,000							2	Allocation Police Pension Plan	(\$81,114)							3	Allocation Non-Uniformed Pension	(\$40,886)							Total:		\$3,504	\$2,684	\$3,500	\$3,606	\$3,500	\$0	0.00%
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Total:		\$3,504	\$2,684	\$3,500	\$3,606	\$3,500	\$0	0.00%																																				
GEN GOVT-CHARGED FOR SERVICES (361)																																												
01-361-300	Zoning and Subdivision Fees	\$2,225	\$1,800	\$2,225	\$1,450	\$1,500	(\$725)	-32.58%																																				
Total:		\$2,225	\$1,800	\$2,225	\$1,450	\$1,500	(\$725)	-32.58%																																				

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General Fund - Revenues								
PUBLIC SAFETY--CHRGD FOR SERV (362)								
01-362-100	Special Police Services, Cross	\$22,260	\$29,522	\$22,890	\$28,995	\$25,575	\$2,685	11.73%
School District reimbursement for half of the crossing guard salaries. Five crossing guard posts will be retained through 2023.								
01-362-110	Sale of Copies of Accident Rep	\$1,150	\$1,230	\$1,350	\$1,765	\$1,250	(\$100)	-7.41%
01-362-400	Protective Inspection Fees, Pe	\$123,247	\$121,277	\$120,000	\$115,923	\$120,000	\$0	0.00%
Revenue is derived from various construction permits. Permit volume is expected to remain fairly active.								
01-362-401	Developer Engineering Fee Reim	\$12,379	\$19,369	\$12,500	\$8,525	\$12,500	\$0	0.00%
Developer reimbursement of Borough Engineer inspection services, primarily for the Towne Gate Commons development. Revenue will fluctuate depending on the volume of engineering expenses.								
Total:		\$159,035	\$171,397	\$156,740	\$155,209	\$159,325	\$2,585	1.65%
SOLID WASTE COLLECTION (364)								
01-364-300	Waste Collection Fees	\$542,920	\$537,887	\$860,785	\$874,163	\$922,000	\$61,215	7.11%
2023 Budget has to increase trash disposal fees from \$107 per quarter to \$112 per quarter to meet the drastic increase in service costs to the Borough. The optional bag program basic fee will increase to \$41 per quarter. The budget assumes a collection rate over 98%. Future, similar, rate increases will be necessary over the next two years to support increased contracted disposal costs.								
01-364-310	Waste Collection Deliquent Fee	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
01-364-320	Trash Bag Sales	\$535	\$515	\$500	\$310	\$500	\$0	0.00%
Budget assumes only 100 bags will be sold at \$5.00 per bag. The Borough will continue to provide 5 trash bags to each account on a semi-annual basis as part of the quarterly service fee.								
01-364-330	Misc Waste Collection Fees	\$3,236	\$3,651	\$3,000	\$2,675	\$3,000	\$0	0.00%
Bulk pick up fees have been instituted for accounts with less than full service. The fee amounts to \$25 per pickup.								
Total:		\$546,691	\$542,053	\$864,285	\$877,148	\$925,500	\$61,215	7.08%

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General Fund - Revenues								
REVENUES (380)								
01-380-000	Miscellaneous Revenue	\$40	\$3,009	\$5,000	\$6,775	\$5,000	\$0	0.00%
Total:		\$40	\$3,009	\$5,000	\$6,775	\$5,000	\$0	0.00%
CONTR/DONAT FROM PRIV SOURCES (387)								
01-387-000	Employee Contributions-Health	\$14,348	\$16,476	\$21,210	\$14,144	\$13,375	(\$7,835)	-36.94%
		Employee contributions to maintain health insurance coverage for their spouse and family.						
01-387-100	Community Donations	\$0	\$500	\$9,500	\$7,750	\$500	(\$9,000)	-94.74%
		This category represented donations to support the fireworks event with Concert Sundaes. This event is not expected to continue into 2023.						
Total:		\$14,348	\$16,976	\$30,710	\$21,894	\$13,875	(\$16,835)	-54.82%
INTERFUND OPERATING TRANSFERS (392)								
01-392-080	Transfer from Sewer Fund	\$195,000	\$195,000	\$195,000	\$195,000	\$210,000	\$15,000	7.69%
01-392-090	Transfer from Pool Fund	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
01-392-850	Miscellaneous Transfers	\$0	\$18,000	\$0	\$19,900	\$2,500	\$2,500	0.00%
Total:		\$195,000	\$213,000	\$195,000	\$214,900	\$212,500	\$17,500	8.97%
PROCEEDS OF SHORT-TERM DEBT (394)								
01-394-100	Reserved	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Total:		\$0	\$0	\$0	\$0	\$0	\$0	0.00%
OPERATING REVENUES (395)								
01-395-000	Refunds of Prior Year Expendit	\$17,097	\$24,301	\$10,000	\$22,841	\$10,000	\$0	0.00%
Total:		\$17,097	\$24,301	\$10,000	\$22,841	\$10,000	\$0	0.00%

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General Fund - Revenues								
CASH BALANCE FORWARDED (399)								
01-399-000	Cash Balance Forwarded	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	Total:	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
		2020 Year End	2021 Budget	2022 Year To Date	2022 YE Forecast	2023 Request	\$ Delta	% Delta
	Total General Fund Revenues	\$3,853,018	\$4,039,150	\$4,412,850	\$4,567,097	\$4,783,585	\$370,735	8.40%

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General Fund - Expenditures

ADMINISTRATION (400)

01-400-121	Salary - Borough Manager	\$98,824	\$100,000	\$100,000	\$96,154	\$100,000	\$0	0.00%
Base salary for the current Borough Manager position shall remain at \$100,000 through planned retirement in 2024. The 2023 and 2024 Budget will include funding for the transition to a newly appointed Borough Manager.								
01-400-122	Salary- Assistant Manager	\$0	\$0	\$0	\$0	\$21,350	\$21,350	0.00%
New position expected to be filled in the Fourth Quarter of 2023, with estimated partial salary								
01-400-123	Salary - Office Manager	\$49,441	\$51,272	\$53,040	\$50,932	\$54,700	\$1,660	3.13%
01-400-124	Salary- Sec/Billing Clerk	\$41,360	\$42,640	\$43,992	\$42,248	\$45,500	\$1,508	3.43%
01-400-140	Salary - Secr/Receptionist	\$31,225	\$35,160	\$32,864	\$34,024	\$43,680	\$10,816	32.91%
Previously a part time position, became full time in 2022.								
01-400-152	Dental Insurance	\$4,175	\$4,539	\$4,555	\$3,824	\$5,985	\$1,430	31.39%
01-400-156	Eye Care	\$714	\$400	\$600	\$0	\$600	\$0	0.00%
01-400-157	Health/Prescription Drug Ins	\$94,871	\$101,704	\$101,765	\$79,232	\$124,360	\$22,595	22.20%
01-400-158	Life/Disability Insurance	\$6,484	\$6,106	\$6,305	\$5,804	\$7,500	\$1,195	18.95%
01-400-160	Employee Pension Benefits	\$2,399	\$3,837	\$3,650	\$2,030	\$11,310	\$7,660	209.86%
Category includes balance due on the required MMO to the pension plan and the employer match to the employee 457 Deferred Compensation Plan								
01-400-161	FICA (Social Security)	\$24,199	\$24,876	\$25,400	\$25,091	\$28,735	\$3,335	13.13%
01-400-162	Unemployment Compensation Insu	\$1,425	\$1,425	\$1,425	\$1,921	\$1,710	\$285	20.00%
01-400-163	Workers Compensation Insurance	\$3,741	\$4,749	\$4,810	\$4,697	\$5,400	\$590	12.27%
01-400-182	Longevity Bonus/Adm Overtime	\$8,661	\$6,100	\$6,400	\$15,256	\$11,700	\$5,300	82.81%

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01-400-187	Christmas Bonus	\$703	\$871	\$750	\$903	\$900	\$150	20.00%
01-400-420	Dues, Subscriptions, and Membe	\$8,516	\$11,603	\$18,000	\$12,358	\$18,000	\$0	0.00%
	Total:	\$376,738	\$395,280	\$403,556	\$374,474	\$481,430	\$77,874	19.30%
ADMINISTRATIVE EXPENSES (401)								
01-401-210	Office Supplies	\$3,574	\$3,324	\$3,000	\$2,984	\$3,000	\$0	0.00%
01-401-240	Miscellaneous	\$522	\$2,550	\$2,500	\$594	\$2,500	\$0	0.00%
01-401-250	Office Machine Repair	\$1,142	\$2,408	\$2,000	\$1,140	\$2,000	\$0	0.00%
01-401-320	Communication - Postage	\$2,280	\$1,695	\$2,500	\$1,181	\$2,750	\$250	10.00%
01-401-330	Vehicle Operating Expenses	\$2,755	\$3,859	\$3,500	\$4,492	\$3,800	\$300	8.57%
01-401-340	Legal Advertisements/Printing	\$5,902	\$4,082	\$4,500	\$5,763	\$4,500	\$0	0.00%
01-401-350	Insurance and Bonding	\$584	\$584	\$750	\$100	\$750	\$0	0.00%
01-401-740	Office Machine Purchase	\$0	\$0	\$750	\$0	\$750	\$0	0.00%
01-401-750	Vehicle Purchase	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	Total:	\$16,758	\$18,501	\$19,500	\$16,254	\$20,050	\$550	2.82%
FINANCIAL ADMINISTRATION (402)								
01-402-311	Accounting and Auditing Servic	\$16,458	\$16,500	\$16,750	\$16,530	\$17,000	\$250	1.49%
01-402-390	Bank Service Charges	\$1,912	\$412	\$2,000	\$4,012	\$4,000	\$2,000	100.00%
	Total:	\$18,370	\$16,913	\$18,750	\$20,542	\$21,000	\$2,250	12.00%

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General Fund - Expenditures

TAX COLLECTION (403)

01-403-114	Salary - Elected Tax Collector	\$8,368	\$8,450	\$8,535	\$8,204	\$8,620	\$85	1.00%
01-403-116	Act 511 Tax Collection Exp	\$13,140	\$0	\$100	\$0	\$0	(\$100)	-100.00%
01-403-200	Supplies	\$3,244	\$3,471	\$3,500	\$3,904	\$4,000	\$500	14.29%
01-403-353	Tax Collector's Bond	\$247	\$541	\$400	\$791	\$400	\$0	0.00%
Total:		\$24,999	\$12,462	\$12,535	\$12,899	\$13,020	\$485	3.87%

LAW (404)

01-404-314	Law - Professional Services	\$0	\$0	\$12,500	\$12,532	\$12,500	\$0	0.00%
Total:		\$0	\$0	\$12,500	\$12,532	\$12,500	\$0	0.00%

DATA PROCESSING (407)

01-407-310	Payroll Processing Services	\$4,386	\$3,548	\$3,750	\$3,357	\$4,500	\$750	20.00%
01-407-480	Website Design Maintenance	\$1,233	\$1,016	\$10,000	\$1,083	\$5,000	(\$5,000)	-50.00%
Borough Council has indicated a desire to upgrade the current website. Funding has been allocated to implement possible upgrades.								
01-407-700	Computer Software-Hardware	\$21,041	\$39,653	\$50,000	\$45,991	\$25,000	(\$25,000)	-50.00%
Budget includes additional funding to replace aging computers in the administrative office.								
Total:		\$26,660	\$44,216	\$63,750	\$50,430	\$34,500	(\$29,250)	-45.88%

ENGINEER (408)

01-408-313	Engineering Services	\$19,782	\$14,695	\$15,000	\$16,682	\$23,500	\$8,500	56.67%
Category represents general engineering expenses, storm water management reporting and GIS services								
		1	General Engineering Services	\$17,500				
		2	GIS Engineering Services	\$6,000				
Total:		\$19,782	\$14,695	\$15,000	\$16,682	\$23,500	\$8,500	56.67%

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GENL GOVT BUILDINGS & PLANT (409)								
01-409-220	Materials and Supplies	\$2,952	\$1,753	\$2,500	\$3,367	\$2,500	\$0	0.00%
01-409-230	Electricity	\$18,397	\$19,757	\$20,000	\$17,450	\$20,000	\$0	0.00%
01-409-231	Telephone/Cable	\$11,242	\$10,671	\$12,000	\$10,437	\$12,000	\$0	0.00%
01-409-232	Water-NPWA	\$2,004	\$1,005	\$2,000	\$1,274	\$2,000	\$0	0.00%
01-409-240	Other Operating Supplies	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
01-409-260	Small Tools and Minor Equipmen	\$733	\$794	\$2,500	\$199	\$2,500	\$0	0.00%
01-409-373	Building Maintenance	\$17,218	\$32,305	\$28,000	\$30,945	\$30,000	\$2,000	7.14%
01-409-381	SEPTA Train Station Lease	\$7,379	\$7,601	\$7,700	\$7,829	\$8,000	\$300	3.90%
01-409-450	Contracted Services	\$23,012	\$36,551	\$30,000	\$65,512	\$38,000	\$8,000	26.67%
	Total:	\$82,937	\$110,437	\$104,700	\$137,012	\$115,000	\$10,300	9.84%

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POLICE (410)								
01-410-120	Salary - Chief of Police	\$103,501	\$127,397	\$111,100	\$106,785	\$113,325	\$2,225	2.00%
01-410-132	Salary - Patrol Officers (full)	\$419,566	\$451,658	\$590,025	\$561,700	\$655,510	\$65,485	11.10%
Budget reflects the addition of two full time officers in 2022 with step salary increases in 2023 per the collective bargaining agreement.								
01-410-133	E. S. A. - Crossing Guards and	\$34,948	\$55,461	\$45,790	\$46,743	\$47,515	\$1,725	3.77%
The budget allocates funds to maintain five crossing guard posts. The School District will reimburse half of the salaries.								
01-410-134	Wages - Police Officers (part	\$90,219	\$56,548	\$32,240	\$9,485	\$35,600	\$3,360	10.42%
The complement of part time officers will be reduced following the hiring of the additional full time officers. Additional funds for a part time assistant for evidence and reporting.								
1 Part Time Police Officers		\$20,000						
2 Part Time Adm Asst Evidence/Reporting		\$15,600						
01-410-140	Wages - Police Secretary	\$41,360	\$42,640	\$43,992	\$42,280	\$45,500	\$1,508	3.43%
01-410-152	Dental Insurance	\$4,715	\$5,789	\$9,600	\$6,478	\$8,190	(\$1,410)	-14.69%
01-410-156	Eye Care	\$1,239	\$729	\$1,600	\$595	\$1,500	(\$100)	-6.25%
01-410-157	Health/Prescription Drug Ins	\$93,245	\$113,157	\$149,850	\$111,426	\$138,800	(\$11,050)	-7.37%
This category includes health insurance benefit expenses and also includes an annual physical examination for each full time officer paid by the Borough.								
01-410-158	Life/Disability Insurance	\$12,443	\$11,947	\$15,140	\$13,060	\$14,975	(\$165)	-1.09%
01-410-160	Employee Pension Benefits	\$3,599	\$3,195	\$5,740	\$2,630	\$6,660	\$920	16.03%
Category includes balance due on the required MMO to the pension plan and the employer match to the employee 457 Deferred Compensation Plan								
01-410-161	FICA (Social Security)	\$12,810	\$11,916	\$9,335	\$7,603	\$7,965	(\$1,370)	-14.68%

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01-410-162	Unemployment Compensation Insu	\$4,114	\$4,581	\$5,700	\$4,104	\$4,235	(\$1,465)	-25.70%
01-410-163	Workers Compensation Insurance	\$28,683	\$36,457	\$35,100	\$36,012	\$41,375	\$6,275	17.88%
01-410-164	Law Enforcement Liability	\$8,288	\$8,897	\$8,900	\$7,947	\$8,900	\$0	0.00%
01-410-165	Salary/Survivor Benefit Ins	\$6,640	\$6,640	\$6,640	\$6,129	\$6,640	\$0	0.00%
01-410-174	Education/Training	\$1,196	\$26,791	\$36,000	\$16,506	\$22,000	(\$14,000)	-38.89%
	The Police Collective Bargaining Agreement includes reimbursement for college tuition. Category also includes expenses for police officer mandatory recertification training.							
01-410-182	Longevity Bonus	\$5,900	\$6,200	\$6,700	\$6,700	\$9,175	\$2,475	36.94%
01-410-183	Overtime	\$23,102	\$28,859	\$19,725	\$46,750	\$45,000	\$25,275	128.14%
01-410-187	Christmas Bonus	\$1,445	\$1,809	\$1,750	\$1,786	\$1,900	\$150	8.57%
01-410-188	Holiday Pay	\$19,769	\$17,792	\$26,160	\$28,112	\$30,000	\$3,840	14.68%
01-410-191	Clothing Maintenance Allowance	\$0	\$0	\$1,250	\$309	\$500	(\$750)	-60.00%
01-410-200	Computer/Office Equip Purchase	\$10,298	\$4,225	\$5,000	\$1,216	\$3,000	(\$2,000)	-40.00%
01-410-210	Office Supplies - General	\$3,235	\$1,134	\$4,000	\$3,183	\$3,200	(\$800)	-20.00%
01-410-229	Prisoner Lodging/Processing	\$1,770	\$3,120	\$4,800	\$2,993	\$2,000	(\$2,800)	-58.33%
01-410-231	Vehicle Fuel--Gasoline	\$8,536	\$10,520	\$13,000	\$15,179	\$15,000	\$2,000	15.38%
01-410-236	Uniforms - Full Time Officers	\$3,435	\$5,324	\$6,000	\$4,662	\$6,000	\$0	0.00%
01-410-239	Ammunition/Firearms	\$1,324	\$3,878	\$2,500	\$1,736	\$2,500	\$0	0.00%

Souderton Borough
Fiscal Year 2023 Budget
Budget Line Item Report

Ledger Account	Description	2020 Year End	2021 Year End	2022 Budget	2022 YE Forecast	2023 Request	2023 Request v 2022 Budget	
							\$ Delta	% Delta
General Fund - Expenditures								
01-410-250	Computer/Copier Maintenance	\$840	\$429	\$4,695	\$2,307	\$4,800	\$105	2.24%
01-410-260	Minor Equipment	\$493	\$17,723	\$23,600	\$36,461	\$25,000	\$1,400	5.93%
01-410-300	Tactical Response Team	\$3,200	\$3,800	\$3,800	\$3,500	\$3,800	\$0	0.00%
01-410-317	Police Testing/Placement	\$15,025	\$2,868	\$2,500	\$417	\$1,500	(\$1,000)	-40.00%
01-410-321	Telephone/Cable Expenses	\$5,579	\$6,085	\$5,500	\$5,702	\$5,500	\$0	0.00%
01-410-325	Postage	\$174	\$376	\$525	\$166	\$450	(\$75)	-14.29%
01-410-374	Vehicle Maintenance, Repairs &	\$11,230	\$28,095	\$10,000	\$15,133	\$10,000	\$0	0.00%
01-410-400	Court Costs and Investigations	\$0	\$145	\$500	\$0	\$500	\$0	0.00%
01-410-420	Dues, Subscriptions, and Membe	\$147	\$3,089	\$5,075	\$9,855	\$10,000	\$4,925	97.04%
01-410-450	Speed Timing Devices Maintenanc	\$185	\$516	\$400	\$750	\$750	\$350	87.50%
01-410-700	Patrol Car Purchase	\$0	\$69,398	\$25,000	\$28,070	\$25,000	\$0	0.00%
The 2023 Budget does not anticipate the purchase of any vehicles but sets aside funds towards a future purchase.								
Total:		\$982,252	\$1,179,187	\$1,279,232	\$1,194,469	\$1,364,265	\$85,033	6.65%
AMBULANCE/RESCUE (412)								
01-412-521	Contribution-Souderton Ambulan	\$4,500	\$0	\$4,500	\$0	\$4,500	\$0	0.00%
01-412-522	Contribution-N. P. Goodwill	\$4,250	\$4,250	\$4,250	\$0	\$4,250	\$0	0.00%
Total:		\$8,750	\$4,250	\$8,750	\$0	\$8,750	\$0	0.00%

**Souderton Borough
Fiscal Year 2023 Budget
Budget Line Item Report**

Ledger Account	Description	2020 Year End	2021 Year End	2022 Budget	2022 YE Forecast	2023 Request	2023 Request v 2022 Budget	
							\$ Delta	% Delta
General Fund - Expenditures								
PROTECTIVE INSPECTION (413)								
01-413-120	Code Enforcement Officer	\$81,452	\$83,980	\$86,580	\$83,150	\$89,175	\$2,595	3.00%
01-413-240	Materials and Supplies	\$1,501	\$4,131	\$3,500	\$4,476	\$3,500	\$0	0.00%
01-413-310	Engineering Inspection Service	\$25,870	\$23,086	\$20,000	\$18,910	\$15,000	(\$5,000)	-25.00%
01-413-450	Contracted Inspection Services	\$2,027	\$2,080	\$3,000	\$3,575	\$4,000	\$1,000	33.33%
	Total:	\$110,850	\$113,277	\$113,080	\$110,111	\$111,675	(\$1,405)	-1.24%
PLANNING AND ZONING (414)								
01-414-120	Stenographer	\$540	\$400	\$700	\$180	\$700	\$0	0.00%
01-414-240	Economic Development Services	\$23,750	\$23,750	\$23,750	\$17,813	\$23,750	\$0	0.00%
	Contribution to Souderton Connects in support of economic revitalization and development initiatives. Payments will be disbursed quarterly.							
01-414-314	Legal/ Planning Services	\$25,560	\$13,830	\$17,450	\$15,788	\$17,450	\$0	0.00%
	This category includes expenses for the Montgomery County Planning Assistance Contract, annual expense to the Indian Valley Regional Planning Commission and legal fees associated with the Zoning Hearing Board.							
	1	Montg County Planning Commission	\$9,640					
	2	I V Regional Planning Commission	\$3,000					
	3	Zoning Hearing Board Expenses	\$4,810					
01-414-316	Codification Services	\$1,195	\$1,195	\$1,500	\$1,195	\$1,500	\$0	0.00%
01-414-510	Misc Zoning/Planning Expenses	\$80	\$80	\$250	\$20	\$250	\$0	0.00%
	Total:	\$51,125	\$39,255	\$43,650	\$34,995	\$43,650	\$0	0.00%

Souderton Borough
Fiscal Year 2023 Budget
Budget Line Item Report

Ledger Account	Description	2020 Year End	2021 Year End	2022 Budget	2022 YE Forecast	2023 Request	<u>2023 Request v 2022 Budget</u>	
							\$ Delta	% Delta

General Fund - Expenditures

EMERGENCY MANAGEMENT (415)

01-415-100	Emergency Management	\$0	\$0	\$0	\$0	\$2,500	\$2,500	0.00%
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Emergency Management Personnel are existing paid employees of the Borough. Funds are allocated for the purpose of training.

01-415-200	Emergency Mgmt Supplies	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
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The Emergency Management Plan and associated resources are in place with no additional expenses anticipated in 2023.

01-415-740	Machinery and Equipment	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
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Based on the current Emergency Management Plan, no equipment purchases are anticipated for 2023.

Total:	\$0	\$0	\$0	\$0	\$2,500	\$2,500	#Div/01
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SOLID WASTE MANAGEMENT (427)

01-427-210	Waste Collection Billing Exp	\$5,816	\$10,340	\$7,500	\$7,649	\$7,500	\$0	0.00%
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01-427-240	Trash Bags/Supplies	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
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01-427-310	County Waste Authority	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
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01-427-450	Contracted Waste Collection Ex	\$420,749	\$476,932	\$857,360	\$832,628	\$912,100	\$54,740	6.38%
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Contracted trash collection through J. P. Mascaro & Sons through 2024. Budget reflects increased contracted expenses. Budget maintains the policy that the bag option is no longer available to any new account.

01-427-530	Leaf Waste Disposal	\$349	\$1,845	\$2,000	\$977	\$2,000	\$0	0.00%
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Total:	\$426,914	\$489,117	\$866,860	\$841,253	\$921,600	\$54,740	6.31%
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Souderton Borough
Fiscal Year 2023 Budget
Budget Line Item Report

Ledger Account	Description	2020 Year End	2021 Year End	2022 Budget	2022 YE Forecast	2023 Request	<u>2023 Request v 2022 Budget</u> \$ Delta	% Delta
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General Fund - Expenditures

HWAY MAINT-GENL SERVICES (430)

01-430-100	Wages - Full Time Employees	\$221,971	\$241,776	\$264,475	\$254,204	\$275,710	\$11,235	4.25%
01-430-120	Salary - Public Works Director	\$81,056	\$83,616	\$86,115	\$82,704	\$88,715	\$2,600	3.02%
01-430-150	Wages-Part-Time Employees	\$33,575	\$29,678	\$35,435	\$19,909	\$36,550	\$1,115	3.15%
01-430-152	Dental Insurance	\$3,416	\$4,349	\$5,695	\$4,008	\$4,710	(\$985)	-17.30%
01-430-156	Eye Care	\$179	\$0	\$500	\$0	\$500	\$0	0.00%
01-430-157	Health/Prescription Drug ins	\$94,381	\$111,255	\$112,000	\$73,918	\$102,135	(\$9,865)	-8.81%
01-430-158	Life/Disability Insurance	\$6,957	\$7,276	\$7,540	\$7,329	\$8,260	\$720	9.55%
01-430-160	Employee Pension Benefits	\$2,492	\$4,469	\$4,800	\$2,030	\$15,830	\$11,030	229.79%
Category includes balance due on the required MMO to the pension plan and the employer match to the employee 457 Deferred Compensation Plan								
01-430-161	FICA (Social Security)	\$27,887	\$29,422	\$33,670	\$30,520	\$34,085	\$415	1.23%
01-430-162	Unemployment Compensation Insu	\$1,979	\$1,846	\$2,185	\$1,995	\$1,955	(\$230)	-10.53%
01-430-163	Workers Compensation Insurance	\$17,459	\$22,163	\$21,725	\$21,920	\$25,185	\$3,460	15.93%
01-430-182	Longevity Bonus	\$10,400	\$10,600	\$10,800	\$10,800	\$13,750	\$2,950	27.31%
01-430-183	Overtime Wages-Full & Part tim	\$9,211	\$14,323	\$17,500	\$17,867	\$20,000	\$2,500	14.29%
01-430-187	Christmas Bonus	\$700	\$936	\$775	\$936	\$1,000	\$225	29.03%
01-430-200	Materials & Supplies	\$5,814	\$6,140	\$5,000	\$8,683	\$5,000	\$0	0.00%

Souderton Borough
Fiscal Year 2023 Budget
Budget Line Item Report

Ledger Account	Description	2020 Year End	2021 Year End	2022 Budget	2022 YE Forecast	2023 Request	2023 Request v 2022 Budget	
							\$ Delta	% Delta
General Fund - Expenditures								
01-430-231	Vehicle Fuel - Gasoline , Oil	\$14,079	\$19,319	\$20,000	\$28,231	\$25,000	\$5,000	25.00%
01-430-245	Road Materials	\$13,040	\$8,499	\$7,500	\$3,816	\$7,500	\$0	0.00%
01-430-260	Small Tools and Minor Equipmen	\$2,459	\$1,702	\$3,500	\$4,802	\$3,750	\$250	7.14%
01-430-300	Miscellaneous/Stock Material	\$333	\$782	\$1,000	\$9,185	\$1,000	\$0	0.00%
01-430-374	Vehicle Maintenance & Repair	\$47,048	\$54,066	\$27,500	\$39,414	\$30,000	\$2,500	9.09%
01-430-384	Rent of Machinery and Equipmen	\$5,413	\$9,645	\$8,500	\$1,261	\$8,500	\$0	0.00%
01-430-386	Uniform Rental	\$2,235	\$2,660	\$3,250	\$3,465	\$3,250	\$0	0.00%
	Total:	\$602,082	\$664,524	\$679,465	\$626,997	\$712,385	\$32,920	4.84%
SNOW AND ICE REMOVAL (432)								
01-432-200	Snow & Ice Control Supplies	\$13,074	\$28,230	\$17,500	\$19,652	\$20,000	\$2,500	14.29%
	Total:	\$13,074	\$28,230	\$17,500	\$19,652	\$20,000	\$2,500	14.29%
STREET SIGNS, TRAFFIC SIGNALS (433)								
01-433-215	Traffic Signs,Markings	\$11,745	\$2,268	\$12,500	\$18,722	\$12,500	\$0	0.00%
	Expenses for contracted repairs to the traffic signals. PennDOT regulations concerning bidding makes it difficult to fund this expense through the Liquid Fuels fund. The legislature is considering bills to remedy this issue.							
01-433-216	Street Name Signs	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	Sign materials paid through the Liquid Fuels Fund.							
01-433-361	Electric Service-Traffic Signa	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	Electric service to the traffic signals will be paid through the Liquid Fuels fund.							
	Total:	\$11,745	\$2,268	\$12,500	\$18,722	\$12,500	\$0	0.00%

Souderton Borough
Fiscal Year 2023 Budget
Budget Line Item Report

Ledger Account	Description	2020 Year End	2021 Year End	2022 Budget	2022 YE Forecast	2023 Request	2023 Request v 2022 Budget	
							\$ Delta	% Delta
General Fund - Expenditures								
STREET LIGHTING (434)								
01-434-361	Street Lighting	\$1,073	\$3,889	\$5,000	\$3,286	\$5,000	\$0	0.00%
	This category includes electric for Holiday Lighting and parking lot lighting. Street light expenses will continue to be paid from Liquid Fuels.							
	Total:	\$1,073	\$3,889	\$5,000	\$3,286	\$5,000	\$0	0.00%
SIDEWALKS AND CROSSWALKS (435)								
01-435-600	Sidewalk Repair/Replacement	\$0	\$0	\$5,000	\$0	\$0	(\$5,000)	-100.00%
	Miscellaneous sidewalk repair and ADA sidewalk ramps.							
	Total:	\$0	\$0	\$5,000	\$0	\$0	(\$5,000)	0.00%
STORM SEWERS (436)								
01-436-200	Maintenance - Storm Sewers	\$6,559	\$3,754	\$7,500	\$6,832	\$7,500	\$0	0.00%
	Total:	\$6,559	\$3,754	\$7,500	\$6,832	\$7,500	\$0	0.00%
HIGHWAY EQUIPMENT (437)								
01-437-700	Minor Equipment Purchase	\$0	\$0	\$0	\$0	\$750	\$750	0.00%
	Total:	\$0	\$0	\$0	\$0	\$750	\$750	#Div/0!
CONSTR OF HWAYS AND BRIDGES (438)								
01-438-600	Road Maintenance/Patching	\$389	\$213	\$5,000	\$8,188	\$7,500	\$2,500	50.00%
	Total:	\$389	\$213	\$5,000	\$8,188	\$7,500	\$2,500	50.00%

Souderton Borough
Fiscal Year 2023 Budget
Budget Line Item Report

Ledger Account	Description	2020 Year End	2021 Year End	2022 Budget	2022 YE Forecast	2023 Request	<u>2023 Request v 2022 Budget</u> \$ Delta	% Delta
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General Fund - Expenditures**PARKS AND RECREATION (452)**

01-452-100	Salary and Wages	\$9,337	\$4,717	\$16,560	\$13,904	\$8,550	(\$8,010)	-48.37%
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Budget allocates funds for only 1 summer help position, the part time employee will primarily be assigned to park maintenance.

01-452-130	Planning Services	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
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01-452-200	Materials and Supplies	\$5,796	\$8,657	\$7,000	\$10,599	\$10,000	\$3,000	42.86%
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01-452-260	Small Tools and Minor Equipmen	\$5,665	\$4,831	\$5,000	\$8,774	\$7,500	\$2,500	50.00%
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01-452-361	Electric Serv- Parks	\$2,792	\$2,338	\$3,000	\$1,952	\$3,000	\$0	0.00%
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01-452-370	Maint/Repairs-Parks	\$11,839	\$27,705	\$15,000	\$12,645	\$15,000	\$0	0.00%
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	Total:	\$35,429	\$48,247	\$46,560	\$47,873	\$44,050	(\$2,510)	-5.39%
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SHADE TREES (455)

01-455-720	Shade Tree Commission	\$9,545	\$0	\$2,500	\$1,740	\$2,500	\$0	0.00%
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	Total:	\$9,545	\$0	\$2,500	\$1,740	\$2,500	\$0	0.00%
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COMMUNITY EVENTS (457)

01-457-450	Special Community Events	\$0	\$0	\$12,000	\$14,750	\$0	(\$12,000)	-100.00%
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Prior fireworks event with Concert Sundaes, no future events planned.

	Total:	\$0	\$0	\$12,000	\$14,750	\$0	(\$12,000)	0.00%
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SENIOR ADULT SERVICES (458)

01-458-500	Generations of Indian Valley	\$6,000	\$6,000	\$6,000	\$0	\$6,000	\$0	0.00%
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01-458-510	Contribution-Meals on Wheels	\$6,000	\$6,000	\$6,000	\$0	\$6,000	\$0	0.00%
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	Total:	\$12,000	\$12,000	\$12,000	\$0	\$12,000	\$0	0.00%
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**Souderton Borough
Fiscal Year 2023 Budget
Budget Line Item Report**

Ledger Account	Description	2020 Year End	2021 Year End	2022 Budget	2022 YE Forecast	2023 Request	2023 Request v 2022 Budget	
							\$ Delta	% Delta
General Fund - Expenditures								
DEBT INTEREST (472)								
01-472-600	Tax Anticipation Loan Interest	\$2,231	\$1,350	\$2,200	\$1,483	\$2,200	\$0	0.00%
	Total:	\$2,231	\$1,350	\$2,200	\$1,483	\$2,200	\$0	0.00%
INSURANCE PREMIUMS (486)								
01-486-350	Vehicular, SMP, Errors and Omm	\$47,632	\$51,046	\$50,915	\$53,646	\$61,950	\$11,035	21.67%
	Total:	\$47,632	\$51,046	\$50,915	\$53,646	\$61,950	\$11,035	21.67%
INTERFUND OPERATING TRANSFERS (492)								
01-492-180	Transfer to Capital Reserve	\$475,000	\$495,000	\$340,000	\$540,000	\$375,000	\$35,000	10.29%
01-492-200	Transfer to Debt Service Fund	\$235,000	\$230,000	\$250,000	\$220,000	\$320,000	\$70,000	28.00%
01-492-320	Miscellaneous Fund Transfers	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	Total:	\$710,000	\$725,000	\$590,000	\$760,000	\$695,000	\$105,000	17.80%
		2020 Year End	2021 Budget	2022 Year To Date	2022 YE Forecast	2023 Request	\$ Delta	% Delta
	Total General Fund Expenditures	\$3,597,894	\$3,978,110	\$4,410,003	\$4,384,823	\$4,756,775	\$346,772	7.86%

**Souderton Borough
Fiscal Year 2023 Budget
Budget Line Item Report**

Ledger Account	Description	2020 Year End	2021 Year End	2022 Budget	2022 YE Forecast	2023 Request	2023 Request v 2022 Budget	
							\$ Delta	% Delta
Fire Protection Tax Fund - Revenues								
REAL PROPERTY TAXES (301)								
03-301-130	Special Fire Protection Tax	\$70,436	\$75,784	\$76,950	\$75,591	\$85,410	\$8,460	10.99%
	Special Fire Tax rate will increase to 0.30 mills. Assessed valuation is estimated at \$290,501,060. Budget assumes a collection rate of 98% for payments in discount and delinquency.							
03-301-230	Real Estate Prior Year	\$1,380	\$895	\$1,250	\$1,409	\$1,300	\$50	4.00%
	Total:	\$71,816	\$76,679	\$78,200	\$76,999	\$86,710	\$8,510	10.88%
INTEREST EARNINGS (341)								
03-341-000	Interest Earnings	\$23	\$25	\$25	\$70	\$50	\$25	100.00%
	Total:	\$23	\$25	\$25	\$70	\$50	\$25	100.00%
CASH BALANCE FORWARDED (399)								
03-399-000	Cash Balance Forward	\$0	\$0	\$3,000	\$0	\$5,000	\$2,000	66.67%
	A portion of cash reserves from the prior budget will be allocated towards an increased donation to the Perseverance Volunteer Fire Company							
	Total:	\$0	\$0	\$3,000	\$0	\$5,000	\$2,000	66.67%
		2020 Year End	2021 Budget	2022 Year To Date	2022 YE Forecast	2023 Request	\$ Delta	% Delta
Total Fire Protection Tax Fund Revenues		\$71,839	\$76,704	\$81,225	\$77,069	\$91,760	\$10,535	12.97%

**Souderton Borough
Fiscal Year 2023 Budget
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Ledger Account	Description	2020 Year End	2021 Year End	2022 Budget	2022 YE Forecast	2023 Request	2023 Request v 2022 Budget	
							\$ Delta	% Delta
Fire Protection Tax Fund - Expenditure								
FINANCIAL ADMINISTRATION (402)								
03-402-390	Bank Services/Fees	\$0	\$38	\$15	\$0	\$15	\$0	0.00%
Total:		\$0	\$38	\$15	\$0	\$15	\$0	0.00%
FIRE PROTECTION (411)								
03-411-384	NPWA Fire Hydrant Fees	\$10,523	\$10,523	\$10,525	\$10,523	\$10,525	\$0	0.00%
03-411-521	Contribution - Fire Company	\$45,000	\$53,250	\$50,000	\$25,000	\$55,000	\$5,000	10.00%
Contribution to Perseverance Volunteer Fire Company. Contributions may vary depending on available revenue.								
03-411-522	Worker's Compensation - Fire C	\$17,555	\$20,099	\$20,660	\$19,604	\$26,150	\$5,490	26.57%
Mandatory Workers Compensation Insurance provided through the PA State Workers Insurance Fund. The renewal rate for this buget reflects the line of duty death of an active member which increased the experience mod for the next three policy years.								
Total:		\$73,078	\$83,872	\$81,185	\$55,127	\$91,675	\$10,490	12.92%
		<u>2020 Year End</u>	<u>2021 Budget</u>	<u>2022 Year To Date</u>	<u>2022 YE Forecast</u>	<u>2023 Request</u>	<u>\$ Delta</u>	<u>% Delta</u>
Total Fire Protection Tax Fund Expenditures		\$73,078	\$83,909	\$81,200	\$55,127	\$91,690	\$10,490	12.92%

**Souderton Borough
Fiscal Year 2023 Budget
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Ledger Account	Description	2020 Year End	2021 Year End	2022 Budget	2022 YE Forecast	2023 Request	2023 Request v 2022 Budget	
							\$ Delta	% Delta
Library Tax Fund - Revenues								
REAL PROPERTY TAXES (301)								
04-301-140	Special Library Tax	\$92,973	\$92,625	\$94,050	\$92,389	\$85,410	(\$8,640)	-9.19%
Special Library Tax will be reduced to 0.30 mill, matching the Special Fire Tax rate. The total assessed valuation is estimated at \$290,501,060. Revenue is estimated at 98% to account for payments in discount and delinquency.								
04-301-240	Real Estate Prior Year	\$1,821	\$1,096	\$1,500	\$1,722	\$1,600	\$100	6.67%
Total:		\$94,794	\$93,720	\$95,550	\$94,111	\$87,010	(\$8,540)	-8.94%
INTEREST EARNINGS (341)								
04-341-000	Interest Earnings	\$17	\$18	\$20	\$71	\$25	\$5	25.00%
Total:		\$17	\$18	\$20	\$71	\$25	\$5	25.00%
CASH BALANCE FORWARDED (399)								
04-399-000	Cash Balance Forwarded	\$0	\$0	\$25	\$0	\$25	\$0	0.00%
Total:		\$0	\$0	\$25	\$0	\$25	\$0	0.00%
		2020 Year End	2021 Budget	2022 Year To Date	2022 YE Forecast	2023 Request	\$ Delta	% Delta
Total Library Tax Fund Revenues		\$94,811	\$93,739	\$95,595	\$94,181	\$87,060	(\$8,535)	-8.93%

**Souderton Borough
Fiscal Year 2023 Budget
Budget Line Item Report**

Ledger Account	Description	<u>2020 Year End</u>	<u>2021 Year End</u>	<u>2022 Budget</u>	<u>2022 YE Forecast</u>	<u>2023 Request</u>	<u>2023 Request v 2022 Budget</u>	
							\$ Delta	% Delta
Library Tax Fund - Expenditures								
FINANCIAL ADMINISTRATION (402)								
04-402-390	Bank Services Fees	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	Total:	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
LIBRARIES (456)								
04-456-500	Indian Valley Public Library	\$94,804	\$94,088	\$95,570	\$47,930	\$87,000	(\$8,570)	-8.97%
	Funds allocated to the Indian Valley Public Library.							
	Total:	\$94,804	\$94,088	\$95,570	\$47,930	\$87,000	(\$8,570)	-8.97%
		<u>2020 Year End</u>	<u>2021 Budget</u>	<u>2022 Year To Date</u>	<u>2022 YE Forecast</u>	<u>2023 Request</u>	<u>\$ Delta</u>	<u>% Delta</u>
	Total Library Tax Fund Expenditures	\$94,804	\$94,088	\$95,570	\$47,930	\$87,000	(\$8,570)	-8.97%

**Souderton Borough
Fiscal Year 2023 Budget
Budget Line Item Report**

Ledger Account	Description	2020 Year End	2021 Year End	2022 Budget	2022 YE Forecast	2023 Request	2023 Request v 2022 Budget	
							\$ Delta	% Delta
Sewer Fund - Revenues								
CONTR/DONAT FROM PRIV SOURCES (387)								
08-387-000	Employee Contributions-Health	\$0	\$0	\$3,950	\$0	\$3,150	(\$800)	-20.25%
	Total:	\$0	\$0	\$3,950	\$0	\$3,150	(\$800)	-20.25%
CASH BALANCE FORWARDED (399)								
08-399-000	Cash Balance Forwarded	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	Total:	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
		2020 Year End	2021 Budget	2022 Year To Date	2022 YE Forecast	2023 Request	\$ Delta	% Delta
Total Sewer Fund Revenues		\$1,643,907	\$1,681,784	\$1,655,750	\$1,619,458	\$1,655,650	(\$100)	-0.01%

Souderton Borough
Fiscal Year 2023 Budget
Budget Line Item Report

Ledger Account	Description	2020 Year End	2021 Year End	2022 Budget	2022 YE Forecast	2023 Request	2023 Request v 2022 Budget	
							\$ Delta	% Delta
Sewer Fund - Expenditures								
EXPENDITURES (429)								
08-429-100	Salaries & Wages	\$285,742	\$289,748	\$291,720	\$304,737	\$283,195	(\$8,525)	-2.92%
	Reduction in staff due to retirements. 2023 Budget has four full time employees; Chief Operator, Backup Operator, Operator/Maintenance Foreman, Operator Trainee/Maintenance							
08-429-152	Dental Insurance	\$4,233	\$4,444	\$5,000	\$4,341	\$4,000	(\$1,000)	-20.00%
08-429-156	Eye Care	\$452	\$200	\$450	\$629	\$500	\$50	11.11%
08-429-157	Health/Prescription Drug Ins	\$86,914	\$95,734	\$84,180	\$82,265	\$61,420	(\$22,760)	-27.04%
08-429-158	Life/Disability Insurance	\$6,437	\$6,124	\$6,330	\$6,137	\$6,730	\$400	6.32%
08-429-160	Employee Pension Benefits	\$1,892	\$4,192	\$4,800	\$1,961	\$15,830	\$11,030	229.79%
	Expense covers the Non-Uniformed Pension MMO and payments to the 457 Deferred Compensation Plan							
08-429-161	FICA (Social Security)	\$24,409	\$24,321	\$25,420	\$24,982	\$24,320	(\$1,100)	-4.33%
08-429-162	Unemployment Compensation Insu	\$1,425	\$1,425	\$1,140	\$1,425	\$1,140	\$0	0.00%
08-429-163	Worker's Compensation Insuranc	\$12,471	\$15,831	\$15,600	\$15,657	\$17,750	\$2,150	13.78%
08-429-174	Training/Education	\$935	\$3,140	\$5,000	\$2,670	\$5,000	\$0	0.00%
	Training and Licensing for one employee, continuing education for the crew to maintain licenses.							
08-429-180	Longevity Bonus	\$6,800	\$7,000	\$7,200	\$4,200	\$5,500	(\$1,700)	-23.61%
08-429-183	Overtime	\$28,741	\$22,793	\$28,725	\$20,032	\$24,600	(\$4,125)	-14.36%
08-429-187	Christmas Bonus	\$524	\$693	\$600	\$698	\$675	\$75	12.50%
08-429-222	Chemical Supplies - WWTP	\$149,195	\$140,871	\$160,000	\$178,301	\$157,500	(\$2,500)	-1.56%

Souderton Borough
Fiscal Year 2023 Budget
Budget Line Item Report

Ledger Account	Description	2020 Year End	2021 Year End	2022 Budget	2022 YE Forecast	2023 Request	2023 Request v 2022 Budget	
							\$ Delta	% Delta
Sewer Fund - Expenditures								
08-429-225	Laboratory Supplies - WWTP	\$3,415	\$7,760	\$7,000	\$10,731	\$10,000	\$3,000	42.86%
08-429-231	Vehicle Fuel - Gas,Oil	\$2,288	\$3,003	\$3,000	\$3,372	\$3,750	\$750	25.00%
08-429-240	Material/Supplies - WWTP	\$18,484	\$24,025	\$15,000	\$12,485	\$15,000	\$0	0.00%
08-429-244	Material/Supplies-Pump Station	\$134	\$40	\$250	\$0	\$250	\$0	0.00%
08-429-310	Computer Billing/Payroll - Mat	\$8,822	\$13,623	\$9,000	\$10,586	\$10,000	\$1,000	11.11%
08-429-313	Consulting Engineer-General Se	\$4,007	\$3,094	\$7,500	\$0	\$7,500	\$0	0.00%
	Borough continues to operate under a pending NPDES permit which may require additional consulting services to respond and finalize the operating permit.							
08-429-314	Legal Services	\$1,810	\$15,477	\$5,000	\$763	\$5,000	\$0	0.00%
	Borough continues to operate under a pending NPDES permit which may require additional legal consulting services to respond and finalize the operating permit.							
08-429-315	Consulting Engineer-Chap 94 Re	\$4,409	\$5,261	\$5,000	\$5,146	\$5,500	\$500	10.00%
08-429-320	Telephone - WWTP	\$1,863	\$1,349	\$1,825	\$1,199	\$1,500	(\$325)	-17.81%
08-429-321	Telephone - Pump Stations	\$838	\$1,045	\$950	\$850	\$900	(\$50)	-5.26%
08-429-350	Liability,Vehicular,Profession	\$41,892	\$44,659	\$45,000	\$45,916	\$49,000	\$4,000	8.89%
08-429-360	NPWA Water Service	\$2,316	\$995	\$2,750	\$1,846	\$1,500	(\$1,250)	-45.45%
08-429-361	Electric Power - WWTP	\$162,371	\$166,452	\$175,000	\$146,718	\$170,000	(\$5,000)	-2.86%
08-429-362	Electric Power - Pump Stations	\$6,650	\$5,453	\$6,000	\$4,580	\$5,500	(\$500)	-8.33%
08-429-370	Sewer Lateral Connections	\$0	\$0	\$2,500	\$0	\$2,500	\$0	0.00%

Souderton Borough
Fiscal Year 2023 Budget
Budget Line Item Report

Ledger Account	Description	2020 Year End	2021 Year End	2022 Budget	2022 YE Forecast	2023 Request	2023 Request v 2022 Budget	
							\$ Delta	% Delta
Sewer Fund - Expenditures								
08-429-371	Repair/Maintenance-Sewer Mains	\$15,143	\$2,462	\$5,000	\$5,475	\$5,000	\$0	0.00%
08-429-374	Maintenance/Repairs - WWTP	\$271,328	\$142,294	\$150,000	\$108,332	\$150,000	\$0	0.00%
08-429-375	Repair/Maintenance-Pump Statio	\$32,926	\$22,946	\$10,000	\$10,877	\$12,000	\$2,000	20.00%
08-429-386	Uniforms/Work Shoes	\$2,767	\$3,503	\$3,200	\$2,581	\$3,000	(\$200)	-6.25%
08-429-390	Bank Service Charges	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
08-429-410	PaDEP Fees and Charges	\$3,008	\$1,791	\$3,000	\$5,287	\$5,500	\$2,500	83.33%
08-429-451	Sewer Sample Analysis - Contra	\$32,846	\$25,339	\$28,000	\$26,439	\$27,000	(\$1,000)	-3.57%
08-429-452	Sludge Disposal - Contracted	\$92,661	\$81,993	\$87,500	\$69,916	\$85,000	(\$2,500)	-2.86%
Sewer sludge was previously disposed through land reclamation, it is now disposed through traditional landfill disposal.								
08-429-840	Depreciation - Equipment/Machi	\$0	\$0	\$50,000	\$0	\$50,000	\$0	0.00%
Represents a non-cash expense to be transferred to the Sewer Capital Fund								
Total:		\$1,320,147	\$1,189,082	\$1,258,640	\$1,121,133	\$1,233,560	(\$25,080)	-1.99%
INTERFUND OPERATING TRANSFERS (492)								
08-492-010	Transfer to General Fund	\$195,000	\$195,000	\$195,000	\$195,000	\$210,000	\$15,000	7.69%
08-492-180	Transfer to Capital Reserve Fd	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
08-492-200	Transfer to Debt Service Fund	\$68,700	\$67,365	\$67,365	\$63,300	\$67,365	\$0	0.00%
08-492-300	Transfer to Sewer Capital Fund	\$200,000	\$198,986	\$134,745	\$0	\$144,725	\$9,980	7.41%
The Budget is projecting a minimum operational surplus of approximately \$194,725 to be transferred to the Sewer Capital Fund, which includes the budgeted depreciation expense.								
Total:		\$463,700	\$461,351	\$397,110	\$258,300	\$422,090	\$24,980	6.29%

**Souderton Borough
Fiscal Year 2023 Budget
Budget Line Item Report**

Ledger Account	Description	<u>2020 Year End</u>	<u>2021 Year End</u>	<u>2022 Budget</u>	<u>2022 YE Forecast</u>	<u>2023 Request</u>	<u>2023 Request v 2022 Budget</u>	
							\$ Delta	% Delta

Sewer Fund - Expenditures

	<u>2020 Year End</u>	<u>2021 Budget</u>	<u>2022 Year To Date</u>	<u>2022 YE Forecast</u>	<u>2023 Request</u>	<u>\$ Delta</u>	<u>% Delta</u>
Total Sewer Fund Expenditures	\$1,783,847	\$1,650,433	\$1,655,750	\$1,379,433	\$1,655,650	(\$100)	-0.01%

Souderton Borough
Fiscal Year 2023 Budget
Budget Line Item Report

Ledger Account	Description	2020 Year End	2021 Year End	2022 Budget	2022 YE Forecast	2023 Request	2023 Request v 2022 Budget	
							\$ Delta	% Delta
Pool Fund - Revenues								
INTEREST EARNINGS (341)								
09-341-000	Interest Earnings	\$0	\$4	\$10	\$1	\$0	(\$10)	-100.00%
	Total:	\$0	\$4	\$10	\$1	\$0	(\$10)	0.00%
RENTS AND ROYALTIES (342)								
09-342-450	Rental of Recreational Facilit	\$0	\$1,250	\$5,000	\$1,775	\$5,000	\$0	0.00%
	Total:	\$0	\$1,250	\$5,000	\$1,775	\$5,000	\$0	0.00%
Department 367 (367)								
09-367-110	Pool Membership Sales	\$0	\$244,325	\$275,000	\$306,660	\$320,250	\$45,250	16.45%
	Represents a proposed 5% increase in membership rates for the 2023 season							
09-367-115	Daily General Admissions	\$0	\$42,654	\$65,000	\$59,637	\$65,000	\$0	0.00%
09-367-130	Concession Reserved	\$0	\$300	\$0	\$0	\$0	\$0	0.00%
	Concession Stand expected to be leased							
09-367-210	Recreation Program Fees	\$0	\$0	\$900	\$620	\$700	(\$200)	-22.22%
09-367-220	Other Fees and Charges	\$0	(\$1)	\$2,000	\$52	\$500	(\$1,500)	-75.00%
09-367-230	Swimming Lessons	\$0	\$0	\$20,000	\$9,180	\$20,000	\$0	0.00%
09-367-240	Badge Replacement Fees	\$0	\$1,353	\$625	\$951	\$950	\$325	52.00%
	Total:	\$0	\$288,631	\$363,525	\$377,100	\$407,400	\$43,875	12.07%
REVENUES (380)								
09-380-000	Miscellaneous Revenue	\$0	\$0	\$100	\$84	\$0	(\$100)	-100.00%
	Total:	\$0	\$0	\$100	\$84	\$0	(\$100)	0.00%

**Souderton Borough
Fiscal Year 2023 Budget
Budget Line Item Report**

Ledger Account	Description	2020 Year End	2021 Year End	2022 Budget	2022 YE Forecast	2023 Request	2023 Request v 2022 Budget	
							\$ Delta	% Delta
Pool Fund - Revenues								
CONTR/DONAT FROM PRIV SOURCES (387)								
09-387-110	Private Contributions/Donation	\$0	\$15,400	\$16,500	\$15,959	\$16,000	(\$500)	-3.03%
	Reimbursement of Swim Team Salaries							
	Total:	\$0	\$15,400	\$16,500	\$15,959	\$16,000	(\$500)	-3.03%
CASH BALANCE FORWARDED (399)								
09-399-000	Cash Balance Forwarded	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	Total:	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
		2020 Year End	2021 Budget	2022 Year To Date	2022 YE Forecast	2023 Request	\$ Delta	% Delta
	Total Pool Fund Revenues	\$0	\$305,285	\$385,135	\$394,919	\$428,400	\$43,265	11.23%

Souderton Borough
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Budget Line Item Report

Ledger Account	Description	2020 Year End	2021 Year End	2022 Budget	2022 YE Forecast	2023 Request	2023 Request v 2022 Budget	
							\$ Delta	% Delta
Pool Fund - Expenditures								
PARKS AND RECREATION (452)								
09-452-100	Pool Management Contract	\$2,663	\$247,680	\$274,500	\$275,108	\$275,200	\$700	0.26%
	Management Lease with Bennington Pool Services							
09-452-110	Add Contract Services	\$0	\$0	\$5,000	\$6,975	\$7,000	\$2,000	40.00%
	Separate Management Services to run a swim lesson program							
09-452-112	Borough Adm Wages	\$0	\$0	\$3,500	\$1,372	\$23,000	\$19,500	557.14%
09-452-114	Swim Team Coach Salaries	\$0	\$15,400	\$16,500	\$14,500	\$15,250	(\$1,250)	-7.58%
	Borough pays salaries of swim team coaches, which are reimbursed by the swim team							
09-452-161	FICA (Social Security)	\$204	\$1,178	\$1,575	\$1,261	\$2,900	\$1,325	84.13%
09-452-162	Unemployment Compensation Insu	\$76	\$439	\$500	\$470	\$700	\$200	40.00%
09-452-163	Worker's Compensation Insuranc	\$0	\$0	\$1,750	\$0	\$0	(\$1,750)	-100.00%
	The General Fund will pay the wrokers compensation insurance for a limited Borough compensated support staff							
09-452-200	Administrative Supplies	\$3,665	\$12,053	\$5,000	\$5,579	\$5,700	\$700	14.00%
09-452-222	Pool Chemical Supplies	\$2,946	\$20,585	\$20,000	\$26,517	\$28,000	\$8,000	40.00%
09-452-240	Concession Supplies	\$0	\$0	\$0	\$7,980	\$0	\$0	0.00%
	Concession will be operated through a lease. The 2022 expense replaced an ice machine in the stand. All equipment is owned by the Borough.							
09-452-260	Equipment Repair/Purchase	\$0	\$1,857	\$2,750	\$543	\$2,750	\$0	0.00%
09-452-310	Computer Payroll	\$15	\$80	\$2,000	\$100	\$150	(\$1,850)	-92.50%
09-452-320	Telephone	\$3,403	\$3,217	\$3,750	\$2,505	\$3,200	(\$550)	-14.67%

**Souderton Borough
Fiscal Year 2023 Budget
Budget Line Item Report**

Ledger Account	Description	2020 Year End	2021 Year End	2022 Budget	2022 YE Forecast	2023 Request	2023 Request v 2022 Budget	
							\$ Delta	% Delta
Pool Fund - Expenditures								
09-452-361	Public Utility Services	\$4,713	\$27,938	\$23,275	\$32,783	\$32,000	\$8,725	37.49%
09-452-374	Maintenance and Repairs	\$983	\$26,453	\$20,000	\$29,893	\$27,500	\$7,500	37.50%
09-452-390	Bank Service Charges	\$83	\$4	\$35	\$0	\$50	\$15	42.86%
09-452-450	Contracted Services	\$0	\$1,690	\$2,500	\$1,875	\$2,500	\$0	0.00%
09-452-840	Depreciation Expense - Equipme	\$0	\$0	\$2,500	\$0	\$2,500	\$0	0.00%
	Total:	\$18,750	\$358,574	\$385,135	\$407,460	\$428,400	\$43,265	11.23%
INSURANCE PREMIUMS (486)								
09-486-200	Insurance- Property/Liability	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	Insurance for swimming pool operations is included in the General Fund paid policies							
	Total:	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
INTERFUND OPERATING TRANSFERS (492)								
09-492-010	Transfer to General Fund	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
09-492-180	Transfer to Capital Reserve Fd	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
09-492-200	Transfer to Debt Service Fund	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	Total:	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
		2020 Year End	2021 Budget	2022 Year To Date	2022 YE Forecast	2023 Request	\$ Delta	% Delta
	Total Pool Fund Expenditures	\$18,750	\$358,574	\$385,135	\$407,460	\$428,400	\$43,265	11.23%

Souderton Borough
Fiscal Year 2023 Budget
Budget Line Item Report

Ledger Account	Description	2020 Year End	2021 Year End	2022 Budget	2022 YE Forecast	2023 Request	2023 Request v 2022 Budget	
							\$ Delta	% Delta
Capital Reserve Fund - Revenues								
INTEREST EARNINGS (341)								
18-341-000	Interest Income	\$357	\$139	\$150	\$1,395	\$700	\$550	366.67%
Total:		\$357	\$139	\$150	\$1,395	\$700	\$550	366.67%
RENTS AND ROYALTIES (342)								
18-342-200	Lease Payment	\$17,600	\$11,666	\$11,650	\$0	\$11,650	\$0	0.00%
		Lease payment from the Indian Valley Boys and Girls Club. The Montgomery Theater base rent is paid in full.						
Total:		\$17,600	\$11,666	\$11,650	\$0	\$11,650	\$0	0.00%
Department 352 (352)								
18-352-010	ARPA Federal Fiscal Recovery	\$0	\$370,634	\$370,630	\$371,806	\$0	(\$370,630)	-100.00%
		Budget anticipates receipt of the second and final payment of the \$740,000 federal entitlement under the ARPA Recovery Act in 2022. The funds will be earmarked for the renovation of the Police Department. The funds will be transferred from cash reserves in 2023 to support the renovation project.						
Total:		\$0	\$370,634	\$370,630	\$371,806	\$0	(\$370,630)	0.00%
STATE OPERATING GRANTS (354)								
18-354-010	State Grant Proceeds	\$0	\$252,062	\$230,000	\$0	\$0	(\$230,000)	-100.00%
		Budget anticipates receipt of the DCNR Grant in the 2022 budget year for the Playground Equipment under the Community Park Improvement Project. The funds will be allocated under cash reserves for additional park improvements.						
18-354-100	Redevelopment Capital Program	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
		Borough has a \$1,000,000 RACP grant earmarked for the new Public Works Facility on Cherry Lane. This project remains under consideration.						
Total:		\$0	\$252,062	\$230,000	\$0	\$0	(\$230,000)	0.00%

Souderton Borough
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Ledger Account	Description	2020 Year End	2021 Year End	2022 Budget	2022 YE Forecast	2023 Request	2023 Request v 2022 Budget	
							\$ Delta	% Delta
Capital Reserve Fund - Revenues								
LOCAL GOV UNITS CAP/OPER GRANT (357)								
18-357-000	Community Dev Block Grants	\$0	\$0	\$140,000	\$0	\$0	(\$140,000)	-100.00%
	Montco 2040 Grant- Chestnut Street Municipal Parking Lot Improvements. Project went our for bids October 2022, bids grossly exceeded budget estimates. The project is currently suspended.							
18-357-010	Montgomery County CDBG Grants	\$198,470	\$0	\$0	\$0	\$0	\$0	0.00%
	There are no CDBG projects proposed for the 2023 Budget.							
	Total:	\$198,470	\$0	\$140,000	\$0	\$0	(\$140,000)	0.00%
HIGHWAYS & STREETS (363)								
18-363-100	Curb/Sidewak Assessments	\$2,683	\$60,850	\$3,000	\$750	\$3,000	\$0	0.00%
	This category represents reimbursement of material expenses to pave alleys.							
	Total:	\$2,683	\$60,850	\$3,000	\$750	\$3,000	\$0	0.00%
REVENUES (380)								
18-380-000	Miscellaneous Revenue	\$0	\$0	\$0	\$10,125	\$0	\$0	0.00%
	Borough sold a used utility truck in 2022. There is potential to sell other unused equipment.							
	Total:	\$0	\$0	\$0	\$10,125	\$0	\$0	0.00%
SPECIAL ASSESSMENTS (383)								
18-383-100	Recreation Impact Fees	\$0	\$0	\$22,500	\$1,250	\$22,500	\$0	0.00%
	Recreation Impact fees estimated from 18 new townhomes anticipated to be constructed in 2023. The Recreation Impact fee is \$1,250 per new residential unit.							
	Total:	\$0	\$0	\$22,500	\$1,250	\$22,500	\$0	0.00%
CONTR/DONAT FROM PRIV SOURCES (387)								
18-387-000	Contributions and Donations	\$0	\$0	\$50,000	\$100,000	\$100,000	\$50,000	100.00%
	Projected community donations towards the Community Park Improvement Project.							
	Total:	\$0	\$0	\$50,000	\$100,000	\$100,000	\$50,000	100.00%

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Fiscal Year 2023 Budget
Budget Line Item Report**

Ledger Account	Description	2020 Year End	2021 Year End	2022 Budget	2022 YE Forecast	2023 Request	2023 Request v 2022 Budget	
							\$ Delta	% Delta
Capital Reserve Fund - Revenues								
INTERFUND OPERATING TRANSFERS (392)								
18-392-010	Transfer from General Fund	\$475,000	\$495,000	\$340,000	\$340,000	\$400,000	\$60,000	17.65%
Includes the General Fund budgeted transfer and any prior year operational surpluses.								
18-392-080	Transfer from Sewer Fund	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
18-392-090	Transfer from Pool Fund	\$0	\$0	\$5,000	\$0	\$5,000	\$0	0.00%
Transfer derived from the budgtd depreciation expense in the pool operating fund. Funds will be transferred to and from the Recreation Capital Fund for any incurred capital improvements.								
Total:		\$475,000	\$495,000	\$345,000	\$340,000	\$405,000	\$60,000	17.39%
PROCEEDS GENERAL OBLIG LOANS (393)								
18-393-130	General Obligation Loan	\$0	\$0	\$500,000	\$300,000	\$1,500,000	\$1,000,000	200.00%
The Borough secured a \$500,000 General Obligation Loan as bridge financing for the Community Park Improvement Project. All funds will be drawn from this loan through 2022. Some of these funds will be available as cash reserves for more work in 2023. A new General Obligation Loan of \$1,500,000 will be required to support the Municipal Building renovations beginning in 2023.								
Total:		\$0	\$0	\$500,000	\$300,000	\$1,500,000	\$1,000,000	200.00%
PROCEEDS OF SHORT-TERM DEBT (394)								
18-394-100	Revolving Line of Credit	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Total:		\$0	\$0	\$0	\$0	\$0	\$0	0.00%
CASH BALANCE FORWARDED (399)								
18-399-000	Transfer Cash Reserves	\$0	\$0	\$0	\$0	\$950,000	\$950,000	0.00%
Cash reserves available in 2023 include the ARPA funds, balance of funds from the General Obligation Loan and funds made available by the playground grant reimbursement.								
Total:		\$0	\$0	\$0	\$0	\$950,000	\$950,000	#Div/0!
		2020 Year End	2021 Budget	2022 Year To Date	2022 YE Forecast	2023 Request	\$ Delta	% Delta
Total Capital Reserve Fund Revenues		\$694,110	\$1,190,351	\$1,672,930	\$1,125,326	\$2,992,850	\$1,319,920	78.90%

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Budget Line Item Report**

Ledger Account	Description	2020 Year End	2021 Year End	2022 Budget	2022 YE Forecast	2023 Request	2023 Request v 2022 Budget	
							\$ Delta	% Delta
Capital Reserve Fund - Expenditures								
SIDEWALKS AND CROSSWALKS (435)								
18-435-600	Curb and Sidewalk Construction	\$172,318	\$1,214	\$0	\$0	\$0	\$0	0.00%
There are no major curb/sidewalk projects anticipated in the 2023 Budget								
18-435-610	Streetscape Construction	\$13,420	\$14,859	\$7,500	\$0	\$7,500	\$0	0.00%
Funds allocated to complete potential streetscape work to support Main Street business renovations. The Budget allocation is for material expenses, Borough forces will complete the installation.								
Total:		\$185,738	\$16,072	\$7,500	\$0	\$7,500	\$0	0.00%
STORM SEWERS (436)								
18-436-600	Storm Sewer Construction	\$28,437	\$39,658	\$15,000	\$42,603	\$15,000	\$0	0.00%
Budget allocates funds for storm drainage work on N. Fourth Street, Central Avenue to Fairview Avenue. Replacement of storm drain at Central Avenue and Second Street and some other potential projects not fully identified.								
Total:		\$28,437	\$39,658	\$15,000	\$42,603	\$15,000	\$0	0.00%
HIGHWAY EQUIPMENT (437)								
18-437-700	Equipment Purchase/Lease	\$81,797	\$25,055	\$65,000	\$91,828	\$80,000	\$15,000	23.08%
Possible purchase of a used dump truck for the Public Works Department. The expense could be offset in part by the sale of some unused vehicles and equipment. Funds also allocated to replace a mower.								
1 Used Dump Truck Purchase		\$65,000						
2 Mower Purchase		\$15,000						
Total:		\$81,797	\$25,055	\$65,000	\$91,828	\$80,000	\$15,000	23.08%
CONSTR AND REBUILDING (439)								
18-439-610	Road Reconstruction	\$9,977	\$13,283	\$47,000	\$56,005	\$15,000	(\$32,000)	-68.09%
This category was utilized for alley paving projects. See Liquid Fuels Budget for road projects planned for 2023. Expenses in 2022 were used for a joint resurfacing project on Cherry Lane with Franconia Township.								
Total:		\$9,977	\$13,283	\$47,000	\$56,005	\$15,000	(\$32,000)	-68.09%

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Budget Line Item Report**

Ledger Account	Description	2020 Year End	2021 Year End	2022 Budget	2022 YE Forecast	2023 Request	2023 Request v 2022 Budget	
							\$ Delta	% Delta
Capital Reserve Fund - Expenditures								
PARKS AND RECREATION (452)								
18-452-610	Swimming Pool Capital Projects	\$11,784	\$0	\$42,500	\$72,170	\$45,000	\$2,500	5.88%
Funds set aside for plastering of the competition pool at the end of the 2022 season. The 2023 budget allocates funds to replace some umbrellas, pool furniture and vacuum equipment.								
18-452-710	Capital Purchase - Park Land	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
18-452-740	Park Construction Projects	\$90,869	\$91,929	\$700,000	\$604,255	\$225,000	(\$475,000)	-67.86%
The new playground is expected to be completed in 2022. The 2023 Budget anticipates improvements to the pathways, construction of the raingardens and the possible construction of the storage/kitchen and restroom building.								
Total:		\$102,653	\$91,929	\$742,500	\$676,425	\$270,000	(\$472,500)	-63.64%
INTERFUND OPERATING TRANSFERS (492)								
18-492-200	Transfer to Debt Service Fund	\$0	\$0	\$25,000	\$0	\$25,000	\$0	0.00%
Revenue and contributions received towards the Community Park Improvement Project will be used to pay down the debt on the loan.								
Total:		\$0	\$0	\$25,000	\$0	\$25,000	\$0	0.00%
		2020 Year End	2021 Budget	2022 Year To Date	2022 YE Forecast	2023 Request	\$ Delta	% Delta
Total Capital Reserve Fund Expenditures		\$518,674	\$718,647	\$1,627,000	\$1,003,426	\$2,212,500	\$585,500	35.99%

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Budget Line Item Report**

Ledger Account	Description	2020 Year End	2021 Year End	2022 Budget	2022 YE Forecast	2023 Request	2023 Request v 2022 Budget	
							\$ Delta	% Delta
Debt Service Fund - Revenues								
INTEREST EARNINGS (341)								
20-341-000	Interest Income	\$12	\$8	\$10	\$42	\$25	\$15	150.00%
Total:		\$12	\$8	\$10	\$42	\$25	\$15	150.00%
INTERFUND OPERATING TRANSFERS (392)								
20-392-010	Transfer from General Fund	\$235,000	\$230,000	\$250,000	\$190,000	\$320,000	\$70,000	28.00%
20-392-080	Transfer from Sewer Fund	\$68,700	\$67,365	\$67,365	\$52,300	\$67,365	\$0	0.00%
20-392-090	Transfer from Pool Fund	\$0	\$0	\$14,000	\$0	\$14,000	\$0	0.00%
20-392-180	Transfer from Capital Reserve	\$0	\$0	\$25,000	\$0	\$25,000	\$0	0.00%
Total:		\$303,700	\$297,365	\$356,365	\$242,300	\$426,365	\$70,000	19.64%
CASH BALANCE FORWARDED (399)								
20-399-000	Cash Balance Forwarded	\$0	\$0	\$10,000	\$0	\$10,000	\$0	0.00%
Total:		\$0	\$0	\$10,000	\$0	\$10,000	\$0	0.00%
		2020 Year End	2021 Budget	2022 Year To Date	2022 YE Forecast	2023 Request	\$ Delta	% Delta
Total Debt Service Fund Revenues		\$303,712	\$297,373	\$366,375	\$242,342	\$436,390	\$70,015	19.11%

Souderton Borough
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Budget Line Item Report

Ledger Account	Description	2020 Year End	2021 Year End	2022 Budget	2022 YE Forecast	2023 Request	2023 Request v 2022 Budget	
							\$ Delta	% Delta
Debt Service Fund - Expenditures								
DEBT PRINCIPAL (471)								
20-471-100	GOL Park Renovations	\$0	\$0	\$40,375	\$0	\$0	(\$40,375)	-100.00%
	New Issue 1/1/2022 servings as bridge financing for Park Renovation Project, Maturity 2032 Principal Balance \$500,000. Interest only payments first 24 months.							
20-471-200	GOL 160 Cherry Lane Project	\$50,229	\$51,835	\$52,500	\$39,920	\$53,370	\$870	1.66%
	Maturity Date 1/1/2030 - Approximate Principal Balance \$429,260							
20-471-300	GOL Pool Renovation Project	\$119,419	\$123,253	\$124,945	\$94,916	\$126,500	\$1,555	1.24%
	Maturity Date 8/31/2031- Approximate Principal Balance \$1,280,485							
20-471-400	GOL Main Street Parking Lot	\$29,491	\$30,433	\$30,775	\$23,440	\$31,400	\$625	2.03%
	Maturity Date 8/1/2026- Approximate Principal Balance \$123,690							
20-471-500	Municipal Building Project	\$0	\$0	\$0	\$0	\$34,670	\$34,670	0.00%
	A new loan is anticipated for 2023 to finance improvements to the Municipal Building.							
20-471-600	Freight Building Project	\$20,667	\$21,273	\$21,585	\$17,239	\$21,735	\$150	0.69%
	Maturity Date 12/5/2036- Approximate Principal Balance \$376,670							
	Total:	\$219,806	\$226,795	\$270,180	\$175,515	\$267,675	(\$2,505)	-0.93%

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Budget Line Item Report**

Ledger Account	Description	2020 Year End	2021 Year End	2022 Budget	2022 YE Forecast	2023 Request	2023 Request v 2022 Budget	
							\$ Delta	% Delta
Debt Service Fund - Expenditures								
DEBT INTEREST (472)								
20-472-100	Interest-Park Renovations	\$0	\$0	\$14,000	\$1,606	\$17,000	\$3,000	21.43%
	Current Interest Rate 3.40%							
20-472-200	Interest-160 Cherry Lane	\$17,183	\$15,613	\$14,940	\$10,666	\$14,070	(\$870)	-5.82%
	Current Interest Rate 3.015%							
20-472-300	Pool Renovation Project	\$48,805	\$45,065	\$43,355	\$31,323	\$41,825	(\$1,530)	-3.53%
	Current Interest Rate 3.015%							
20-472-400	Main Street Parking Lot	\$6,164	\$5,244	\$4,895	\$3,318	\$4,275	(\$620)	-12.67%
	Current Interest Rate 3.015%							
20-472-500	Municipal Building Project	\$0	\$0	\$0	\$0	\$62,530	\$62,530	0.00%
	A new loan is anticipated for 2023 to finance improvements to the Municipal Building.							
20-472-600	GOL Freight Building Project	\$11,830	\$11,224	\$10,895	\$7,134	\$10,760	(\$135)	-1.24%
	Current Interest Rate 2.70%							
	Total:	\$83,982	\$77,146	\$88,085	\$54,046	\$150,460	\$62,375	70.81%
		2020 Year End	2021 Budget	2022 Year To Date	2022 YE Forecast	2023 Request	\$ Delta	% Delta
	Total Debt Service Fund Expenditures	\$303,788	\$303,941	\$358,265	\$229,561	\$418,135	\$59,870	16.71%

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Fiscal Year 2023 Budget
Budget Line Item Report**

Ledger Account	Description	2020 Year End	2021 Year End	2022 Budget	2022 YE Forecast	2023 Request	2023 Request v 2022 Budget	
							\$ Delta	% Delta
Sewer Capital Fund - Revenues								
CASH BALANCE FORWARDED (399)								
30-399-000	Transfer Cash Reserves	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	Total:	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
		<u>2020 Year End</u>	<u>2021 Budget</u>	<u>2022 Year To Date</u>	<u>2022 YE Forecast</u>	<u>2023 Request</u>	<u>\$ Delta</u>	<u>% Delta</u>
	Total Sewer Capital Fund Revenues	\$484,766	\$199,323	\$305,395	\$12,419	\$359,120	\$53,725	17.59%

Souderton Borough
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Budget Line Item Report

Ledger Account	Description	2020 Year End	2021 Year End	2022 Budget	2022 YE Forecast	2023 Request	2023 Request v 2022 Budget	
							\$ Delta	% Delta
Sewer Capital Fund - Expenditures								
EXPENDITURES (429)								
30-429-314	Legal Services	\$0	\$0	\$5,000	\$0	\$5,000	\$0	0.00%
30-429-316	Sewer Facilities Plan Revision	\$0	\$0	\$0	\$0	\$50,000	\$50,000	0.00%
	Funds allocated to begin planning for future upgrades to the waste water treatment plant to address concern with hydraulic loadings and flow equalization.							
30-429-317	Consulting Engineer - Design	\$0	\$0	\$10,000	\$0	\$10,000	\$0	0.00%
30-429-390	Bank Service Fees	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
30-429-600	Sewer Interceptor Construction	\$0	\$30,050	\$45,000	\$0	\$55,000	\$10,000	22.22%
	Funds to replace the sewer main along Garfield Avenue, carried over from the 2022 Budget.							
30-429-610	Structural/Mechanical	\$0	\$0	\$120,000	\$98,489	\$120,000	\$0	0.00%
	Budget allocates funds to replace the Ferrous Sulfate above ground chemical storage tank. The tank is original to the plant and its age is past its projected service life. This project deferred to 2023 Budget to address other electrical and mechanical projects that occurred in 2022.							
30-429-620	HVAC Constr	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
30-429-630	Plumbing Constr	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
30-429-640	Electrical Constr	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
30-429-732	Pump Station Upgrade	\$0	\$0	\$0	\$0	\$110,000	\$110,000	0.00%
	Funding to replace Backup Generators at both the Cherry Lane and the Reliance Road pump stations. Existing generators were installed in 1989 as part of original upgrades.							
30-429-740	Equipment Purchase	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
30-429-741	Equipment Purchase	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	Total:	\$0	\$30,050	\$180,000	\$98,489	\$350,000	\$170,000	94.44%

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Budget Line Item Report**

Ledger Account	Description	2020 Year End	2021 Year End	2022 Budget	2022 YE Forecast	2023 Request	2023 Request v 2022 Budget	
							\$ Delta	% Delta
Sewer Capital Fund - Expenditures								
DEBT PRINCIPAL (471)								
30-471-100	Gen Obl Loan-Principal	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	Total:	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
DEBT INTEREST (472)								
30-472-100	Gen Obl Loan-Interest	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	Total:	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
		2020 Year End	2021 Budget	2022 Year To Date	2022 YE Forecast	2023 Request	\$ Delta	% Delta
	Total Sewer Capital Fund Expenditures	\$0	\$30,050	\$180,000	\$98,489	\$350,000	\$170,000	94.44%

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Fiscal Year 2023 Budget
Budget Line Item Report**

Ledger Account	Description	2020 Year End	2021 Year End	2022 Budget	2022 YE Forecast	2023 Request	2023 Request v 2022 Budget	
							\$ Delta	% Delta
Highway Aid Fund - Revenues								
INTEREST EARNINGS (341)								
35-341-000	Interest Earnings	\$846	\$26	\$25	\$1,369	\$1,000	\$975	3900.00%
Total:		\$846	\$26	\$25	\$1,369	\$1,000	\$975	3900.00%
ST SHARED REV & ENTITLEMENTS (355)								
35-355-050	Motor Vehicle Fuel Taxes	\$177,951	\$164,538	\$164,190	\$174,102	\$176,500	\$12,310	7.50%
PennDOT is estimating the same level of funding for the 2022 calendar year.								
35-355-051	Highway Turnback Program	\$4,640	\$4,640	\$4,640	\$4,640	\$4,640	\$0	0.00%
This is a fixed annual allotment to the Borough in exchange for the takeback of Green Street, Washington Avenue and Front Street from the State which was completed several years ago.								
Total:		\$182,591	\$169,178	\$168,830	\$178,742	\$181,140	\$12,310	7.29%
REVENUES (380)								
35-380-000	Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Total:		\$0	\$0	\$0	\$0	\$0	\$0	0.00%
CASH BALANCE FORWARDED (399)								
35-399-000	Cash Balance Forwarded	\$0	\$0	\$75,000	\$0	\$175,000	\$100,000	133.33%
The Budget intends to utilize cash reserves from the prior budget year.								
Total:		\$0	\$0	\$75,000	\$0	\$175,000	\$100,000	133.33%
		2020 Year End	2021 Budget	2022 Year To Date	2022 YE Forecast	2023 Request	\$ Delta	% Delta
Total Highway Aid Fund Revenues		\$183,437	\$169,204	\$243,855	\$180,111	\$357,140	\$113,285	46.46%

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Budget Line Item Report

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Ledger Account	Description	2020 Year End	2021 Year End	2022 Budget	2022 YE Forecast	2023 Request	2023 Request v 2022 Budget	
							\$ Delta	% Delta
Highway Aid Fund - Expenditures								
FINANCIAL ADMINISTRATION (402)								
35-402-300	Misc. Administrative Charges	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Total:		\$0	\$0	\$0	\$0	\$0	\$0	0.00%
HWAY MAINT-GENL SERVICES (430)								
35-430-700	Equipment Purchase	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Total:		\$0	\$0	\$0	\$0	\$0	\$0	0.00%
STREET SIGNS, TRAFFIC SIGNALS (433)								
35-433-215	Traffic Signs,Markings	\$4,358	\$7,019	\$7,250	\$5,614	\$12,500	\$5,250	72.41%
Funds allocated for routine sign replacement and annual street painting								
35-433-361	Electric Service-Traffic Signa	\$3,840	\$4,049	\$4,000	\$15,251	\$3,000	(\$1,000)	-25.00%
This category allocates funds to cover the electric services for all traffic signals								
35-433-370	Traffic Signal Maintenance	\$808	\$86	\$0	\$42	\$0	\$0	0.00%
Contracted traffic signal repair services have been moved to the General Fund, due to PennDOT scrutiny over bidding requirements. Some funding has been allocated for minor repairs to signals by Borough forces.								
35-433-600	Traffic Signal Construction	\$0	\$680	\$0	\$0	\$0	\$0	0.00%
Total:		\$9,006	\$11,833	\$11,250	\$20,908	\$15,500	\$4,250	37.78%
STREET LIGHTING (434)								
35-434-361	Street Lighting	\$73,796	\$79,338	\$82,000	\$48,650	\$82,000	\$0	0.00%
Electric service fees for the street lights throughout the Borough. Converting the street lights to LED fixtures has reduced this expenditure.								
Total:		\$73,796	\$79,338	\$82,000	\$48,650	\$82,000	\$0	0.00%

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Ledger Account	Description	2020 Year End	2021 Year End	2022 Budget	2022 YE Forecast	2023 Request	2023 Request v 2022 Budget	
							\$ Delta	% Delta
Highway Aid Fund - Expenditures								
STORM SEWERS (436)								
35-436-200	Maintenance - Storm Sewers	\$0	\$424	\$0	\$0	\$0	\$0	0.00%
	See Capital Reserve Fund							
	Total:	\$0	\$424	\$0	\$0	\$0	\$0	0.00%
CONSTR OF HWAYS AND BRIDGES (438)								
35-438-200	Bridge Maintenance/Repair	\$0	\$0	\$50,000	\$0	\$50,000	\$0	0.00%
	The Summit Street Bridge is in need of structural repair ahead of sandblasting and painting. Some funding has been set aside to begin the necessary repairs. The Borough Engineer is reviewing inspection reports to develop a plan of phased improvements.							
35-438-600	Road Maintenance/Patching	\$0	\$0	\$15,000	\$0	\$50,000	\$35,000	233.33%
	Funds have been allocated for oil and chip or surface sealing projects							
	Total:	\$0	\$0	\$65,000	\$0	\$100,000	\$35,000	53.85%
CONSTR AND REBUILDING (439)								
35-439-000	Road Construction	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
35-439-010	Mill & Overlay Projects	\$82,986	\$95,762	\$85,000	\$0	\$150,000	\$65,000	76.47%
	Funding has been allocated to complete mill and overlay projects, which have not been finalized.							
	Total:	\$82,986	\$95,762	\$85,000	\$0	\$150,000	\$65,000	76.47%
		2020 Year End	2021 Budget	2022 Year To Date	2022 YE Forecast	2023 Request	\$ Delta	% Delta
	Total Highway Aid Fund Expenditures	\$165,788	\$187,358	\$243,250	\$69,557	\$347,500	\$104,250	42.86%