

**BOROUGH OF YEADON - 2024 Final Budget**

**BUDGET**

**First Reading 11/28/23**

<b>General Fund Revenues</b>	
Taxes- Real Estate & Act 511	\$7,174,694
Licenses and Permits	\$351,000
Franchise Revenue	\$173,500
Fines & Forfeits	\$123,750
Interest, Rents and Royalties	\$93,035
Intergovernmental Revenues	\$555,775
Charges For Services	\$50,188
Contributions/Donations/Miscellaneous Rev	\$49,500
Other Revenue	\$419,093
<b>Total General Fund Revenues</b>	<b>\$8,990,535</b>
<b>General Fund Expenditures</b>	
Legislative Body	\$121,824
Administration	\$619,736
Financial Administration	\$235,141
Tax Collection	\$35,227
Legal Services/Engineer	\$186,500
Insurance & Bonding/Borough Facilities	\$1,104,488
Police	\$4,289,666
Fire	\$161,750
Code Enforcement	\$488,295
Emergency Management	\$2,575
Highway Maintenance/General Services	\$826,223
Recreation/Youth Development/Parks & Speical Events	\$82,328
Library	\$457,896
Debt Service Fund	\$258,386
Planning/Zoning/Urban Development & Miscellaneous Expenses	\$30,500
<b>Total Departmental Expenditures</b>	<b>\$8,900,535</b>
Total General Fund Operating Transfers	\$90,000
<b>Total General Fund Expenditures</b>	<b>\$8,990,535</b>
<b>Operating surplus (deficit):</b>	<b>\$0</b>
<b>Refuse Fund</b>	
Revenues	\$1,247,916
Expenditures	\$1,247,916
<b>Sewer Fund</b>	
Revenues	\$2,859,069
Expenditures	\$2,859,069
<b>Motor License Fund</b>	
Revenues	\$308,186
Expenditures	\$308,186
<b>Vehicle Replacement Fund</b>	
Revenues	\$130,778
Expenditures	\$130,778
<b>Capital Improvement Fund</b>	

**BOROUGH OF YEADON - 2024 Final Budget**

**BUDGET**

**First Reading 11/28/23**

Revenues	<b>\$144,740</b>
Expenditures	<b>\$144,740</b>

# BOROUGH OF YEADON 2024 GENERAL FUND REVENUES BUDGET

Fund	Account	Description	General Fund		
			2023 Actual through 11/30/23	2023 Approved Budget	2024 Projection
<b>TAXES- RE and ACT 511</b>					
01	301.100	R.E. Tax - Current Year	\$ 3,301,468.28	\$ 3,497,032.00	\$ 4,497,032.00
01	301.340	R.E. Tax - Delinquent	\$ 178,944.91	\$ 115,000.00	\$ 159,663.00
01	310.100	R.E. Tax - Transfer Tax	\$ 145,723.90	\$ 204,150.00	\$ 137,852.00
01	310.210	Earned Income Tax	\$ 2,268,573.06	\$ 2,190,500.00	\$ 2,295,147.00
01	310.535	Local Services Tax	\$ 86,807.99	\$ 84,500.00	\$ 85,000.00
<b>TOTAL TAXES- RE and ACT 511</b>			<b>\$ 5,981,518.14</b>	<b>\$ 6,091,182.00</b>	<b>\$ 7,174,694.00</b>
<b>LICENSES &amp; PERMITS</b>					
01	321.600	Professional & Occupantnl Permit	\$ 5,750.00	\$ 7,000.00	\$ 6,750.00
01	321.610	Solicitation and Vendor Fees	\$ 945.00	\$ 250.00	\$ 350.00
01	322.800	Street & Curb Permits	\$ 14,594.00	\$ 10,000.00	\$ 13,200.00
01	322.825	Handicapped Parking Permits	\$ 1,975.00	\$ 3,000.00	\$ 2,500.00
01	322.850	Abandoned Vehicles	\$ -		\$ -
01	362.400	Resale Certificate/Occupancy	\$ 16,675.00	\$ 25,000.00	\$ 20,000.00
01	362.405	Rental Certificate/Occupancy	\$ 70,345.00	\$ 70,000.00	\$ 72,500.00
01	362.410	Building Permits	\$ 303,831.07	\$ 125,000.00	\$ 154,500.00
01	362.420	Electrical Permits	\$ 73,010.54	\$ 20,000.00	\$ 26,200.00
01	362.430	Plumbing Permits	\$ 32,490.00	\$ 18,500.00	\$ 20,000.00
01	362.440	Public Building Inspection	\$ 375.00	\$ 1,500.00	\$ 1,000.00
01	362.450	Mechanical Permits	\$ 123,749.00	\$ 12,500.00	\$ 15,000.00
01	362.460	Health Insp Permits	\$ -	\$ 500.00	\$ -
01	362.470	PA State Permit Fee	\$ 2,502.00	\$ 2,500.00	\$ 2,500.00
01	362.480	Miscellaneous Code Permits/PROCHAMPS	\$ 10,109.00	\$ 18,500.00	\$ 15,000.00
01	362.490	Zoning Use Permits	\$ 780.00	\$ 1,500.00	\$ 1,500.00
<b>TOTAL LICENSES &amp; PERMITS</b>			<b>\$ 657,130.61</b>	<b>\$ 315,750.00</b>	<b>\$ 351,000.00</b>
<b>FRANCHISE REVENUE</b>					
01	321.800	Cable TV Franchise Fee	\$ 174,426.06	\$ 175,000.00	\$ 173,500.00
<b>TOTAL FRANCHISE REVENUE</b>			<b>\$ 174,426.06</b>	<b>\$ 175,000.00</b>	<b>\$ 173,500.00</b>
<b>FINES &amp; FORFEITS</b>					
01	331.100	Court Fines	\$ 27,705.44	\$ 33,500.00	\$ 35,000.00
01	331.105	Foreitures - (D/A's Office)	\$ 105.00	\$ 2,500.00	\$ 1,200.00
01	331.110	Vehicle Code Violations	\$ 62,113.00	\$ 30,000.00	\$ 45,000.00
01	331.120	Code Enforcement Violations	\$ -	\$ 5,000.00	\$ 5,000.00
01	331.130	Permit Penalty Fees	\$ 2,529.50	\$ 1,000.00	\$ 1,750.00
01	331.140	Contractor License Penalty Fee	\$ -	\$ 250.00	\$ 250.00
01	363.210	Parking Meters	\$ 6,603.50	\$ 12,000.00	\$ 10,000.00
01	363.245	Planning/Land Development Fees	\$ -	\$ 500.00	\$ 500.00
01	363.250	Property Maintenance Abatement	\$ 9,142.37	\$ 35,000.00	\$ 25,000.00
01	363.270	Sale of Reports & Pictures	\$ -	\$ 50.00	\$ 50.00
<b>TOTAL FINES &amp; FORFEITS</b>			<b>\$ 108,198.81</b>	<b>\$ 119,800.00</b>	<b>\$ 123,750.00</b>
<b>INTEREST, RENTS &amp; ROYALTIES</b>					

# BOROUGH OF YEADON 2024 GENERAL FUND REVENUES BUDGET

Fund	Account	Description			General Fund
01	340.000	Dividend Income	\$ 258.58	\$ 300.00	\$ 300.00
01	341.000	Interest Earnings	\$ 29,586.02	\$ 4,780.00	\$ 24,235.00
01	342.100	Rent of Land (Clear Channel)	\$ 27,985.14	\$ 30,000.00	\$ 27,500.00
01	342.200	Rent of Buildings Borough Hall	\$ 32,640.00	\$ 50,000.00	\$ 40,000.00
01	310.250	Other	\$ -	\$ 1,000.00	\$ 1,000.00
<b>TOTAL INTEREST, RENTS &amp; ROYALTIES</b>			<b>\$ 90,469.74</b>	<b>\$ 86,080.00</b>	<b>\$ 93,035.00</b>
<b>INTERGOVERNMENTAL REVENUES</b>					
<b>Federal Capital and Operating Grants</b>					
01	351.020	Federal Grants-COPS-LLEBG-JAG	\$ -	\$ 1,000.00	\$ 1,000.00
01	351.025	FEMA/PEMA	\$ -	\$ -	\$ 7,500.00
		America Recovery Funds	\$ -	\$ -	\$ -
01	351.030	Grants	\$ -	\$ 175,000.00	\$ 175,000.00
		<b>TOTAL FEDERAL</b>	<b>\$ -</b>	<b>\$ 176,000.00</b>	<b>\$ 183,500.00</b>
<b>State Shared Revenues and Entitlements</b>					
01	355.010	Public Utility Realty Tax (PURTA)	\$ 5,249.78	\$ 5,200.00	\$ 5,200.00
01	355.080	Alcoholic Beverage Tax	\$ -	\$ 450.00	\$ 450.00
01	355.100	AD HOC Postretirement Payment	\$ 825.00	\$ 1,200.00	\$ 825.00
01	355.120	Foreign Casualty Ins. (State Pension Aid)	\$ 279,738.63	\$ 265,000.00	\$ 275,000.00
01	355.130	Foreign Fire Ins. Premium Tax	\$ 60,881.78	\$ 50,000.00	\$ 60,000.00
	TBD	Library Grant		\$ -	\$ -
01	355.140	Recyclables (904 Grant)	\$ -	\$ 3,000.00	\$ 1,800.00
		<b>TOTAL STATE</b>	<b>\$ 346,695.19</b>	<b>\$ 324,850.00</b>	<b>\$ 343,275.00</b>
<b>Local Capital and Operating Grants</b>					
01	358.050	County Liquid Fuels Tax	\$ -	\$ 7,500.00	\$ 7,500.00
01	358.100	Other Grants	\$ -	\$ 25,000.00	\$ 20,000.00
01	358.150	County Highway Aid	\$ -	\$ -	\$ -
01	358.200	Payment in Lieu of Taxes	\$ -	\$ 1,500.00	\$ 1,500.00
		<b>TOTAL LOCAL</b>	<b>\$ -</b>	<b>\$ 34,000.00</b>	<b>\$ 29,000.00</b>
<b>TOTAL INTERGOVERNMENTAL REVENUES</b>			<b>\$ 346,695.19</b>	<b>\$ 534,850.00</b>	<b>\$ 555,775.00</b>
<b>CHARGES FOR SERVICES</b>					
01	361.340	Hearing Fees	\$ -	\$ 2,000.00	\$ 1,200.00
01	361.500	Sale of Maps & Publications	\$ -	\$ 50.00	\$ -
01	362.100	Special Police Services	\$ -	\$ 1,000.00	\$ 7,500.00
01	362.110	Sale of Accident Reports	\$ 8,005.00	\$ 10,000.00	\$ 7,500.00
01	362.500	Crossing Guard Fees	\$ 29,209.54	\$ 31,554.00	\$ 30,663.00
01	362.501	Demolition	\$ 759.00	\$ 750.00	\$ 1,000.00
01	362.510	Plan Review Fees	\$ -	\$ 500.00	
01	362.540	Dumpster Permit	\$ 2,150.00	\$ 2,000.00	\$ 2,200.00
01	364.320	Hazardous Materials Removal	\$ 70.00	\$ 150.00	\$ 125.00
01	364.410	Sale of Recyclables	\$ -	\$ -	\$ -

## BOROUGH OF YEADON 2024 GENERAL FUND REVENUES BUDGET

Fund	Account	Description			General Fund
<b>TOTAL CHARGES FOR SERVICES</b>			<b>\$ 40,193.54</b>	<b>\$ 48,004.00</b>	<b>\$ 50,188.00</b>
<b>CONTRIBUTIONS/DONATIONS/MISCELLANEOUS REVENUES</b>					
01	387.000	Contributions/Donations	\$ 1,650.00	\$ 15,000.00	\$ 15,000.00
01	380.000	Miscellaneous Revenues	\$ 170.00	\$ 15,000.00	\$ 15,000.00
01	387.500	Program Revenues	\$ -	\$ 7,500.00	\$ 2,000.00
01	387.550	Flag Day Event Revenues	\$ 315.00	\$ 10,000.00	\$ 17,500.00
			<b>\$ 2,135.00</b>	<b>\$ 47,500.00</b>	<b>\$ 49,500.00</b>
<b>OTHER REVENUE</b>					
01	390.500	Non-Operating Revenue	\$ 44,489.32	\$ 70,000.00	\$ 50,000.00
01	392.040	Transfer From Refuse Fund	\$ -	\$ 110,964.00	\$ 157,040.00
01	392.080	Transfer From Sewer Fund		\$ 86,132.00	\$ 89,147.00
01	392.400	Transfer From Vehicle Replacement Fund	\$ -		\$ -
01	391.100	Sale of General Assets	\$ -		\$ -
01	396.000	Refund of Prior Year EXPEND	\$ 160,787.31	\$ 682,306.00	\$ 122,906.00
<b>TOTAL OTHER REVENUE</b>			<b>\$ 205,276.63</b>	<b>\$ 949,402.00</b>	<b>\$ 419,093.00</b>
<b>TOTAL GF REVENUES</b>			<b>\$ 7,606,043.72</b>	<b>\$ 8,367,568.00</b>	<b>\$ 8,990,535.00</b>

# BOROUGH OF YEADON 2024 GENERAL FUND EXPENDITURES BUDGET

Fund	Account	Description	General Fund		
<b>LEGISLATIVE BODY-COUNCIL</b>			<b>2023 Actual through 11/30/23</b>	<b>Approved 2023 Budget</b>	<b>2024 Projection</b>
General 01	400.110	Salaries & Wages of Elected Council	\$ 27,929.40	\$30,250	\$30,250
General 01	400.150	Council Benefits	\$ 59,453.54	\$57,566	\$60,510
General 01	400.151	Council FICA/SUI/FUTA	\$ 2,135.53	\$2,314	\$2,314
General 01	400.239	Promotion/Social Media		\$5,000	\$3,500
General 01	400.329	Newsletter/Communications	\$ 10,968.13	\$15,000	\$18,000
General 01	400.420	Dues/Subscription/Member	\$ -	\$250	\$250
General 01	400.453	Transcription Services	\$ -	\$500	\$500
General 01	400.460	Meetings & Conferences	\$ 5,427.38	\$3,500	\$6,500
<b>TOTAL LEGISLATIVE BODY-COUNCIL</b>			<b>\$ 105,913.98</b>	<b>\$ 114,380</b>	<b>\$121,824</b>
<b>ADMINISTRATION</b>					
General 01	401.122	Salaries & Wages of Borough Manager	\$ 81,366.81	\$98,800	\$110,000
General 01	401.130	Salaries & Wages of Clerical Staff	\$ 85,247.40	\$101,737	\$103,726
General 01	401.150	Administrative Benefits	\$ 45,305.66	\$48,018	\$49,018
General 01	401.151	Administrative FICA/SUI/FUTA	\$ 12,056.64	\$15,341	\$16,350
General 01	401.160	Non-Uniform Pension Contribution	\$ 54,696.64	\$85,488	\$103,958
General 01	401.210	Administrative Office/Operating Supplies	\$ 5,435.63	\$7,500	\$7,000
General 01	401.213	Technology	\$ 87,944.21	\$80,000	\$90,000
General 01	401.260	Small Tools/Minor Equipment	\$ -	\$500	\$0
General 01	401.310	Management - Professional Services	\$ 87,389.04	\$60,000	\$70,000
General 01	401.321	Monthly Telephone Services	\$ 8,688.24	\$13,500	\$12,698
General 01	401.325	Postage/Delivery	\$ 196.94	\$2,800	\$2,400
General 01	401.340	Advertising/Printing/Binding	\$ 7,356.08	\$7,500	\$7,500
General 01	401.370	Repair & Maintenance	\$ -	\$500	\$500
General 01	401.374	Administrative Leases	\$ 15,343.72	\$12,000	\$15,335
General 01	401.420	Administrative - Dues/Subs/Membership	\$ 575.00	\$2,500	\$1,000
General 01	401.454	Other Contracted Services	\$ 36,447.44	\$27,500	\$30,000
General 01	401.460	Meetings & Conferences	\$ 54.00	\$250	\$250
<b>TOTAL ADMINISTRATION</b>			<b>\$ 528,103.45</b>	<b>\$ 563,934</b>	<b>\$619,736</b>
<b>FINANCIAL ADMINISTRATION</b>					
General 01	402.140	Salaries & Wages- Professional	\$ 57,169.36	\$61,976	\$64,455
General 01	402.150	Finance Benefits	\$ 12,948.94	\$13,767	\$13,720
General 01	402.151	Finance FICA/SUI/FUTA	\$ 4,322.20	\$4,741	\$4,931
General 01	402.220	Operating Supplies	\$ -	\$500	\$250
General 01	402.311	Accounting/Audit Fees	\$ -	\$25,000	\$25,000
General 01	402.312	Management - Professional Services	\$ 81,900.00	\$78,000	\$84,000
General 01	402.420	Dues/Subscription/Member	\$ -	\$200	\$200
General 01	402.452	Payroll Services	\$ 38,543.61	\$33,150	\$42,336
General 01	402.460	Meeting & Conferences	\$ -	\$500	\$250
<b>TOTAL FINANCIAL ADMINISTRATION</b>			<b>\$ 194,884.11</b>	<b>\$ 217,834</b>	<b>\$235,141</b>
<b>TAX COLLECTION</b>					
General 01	403.114	Salaries and Wages - Tax Collector	\$ 24,000.00	\$26,000	\$26,000
General 01	403.115	Tax Collector FICA/SUI/FUTA	\$ 1,836.00	\$1,989	\$1,989
General 01	403.213	Technology	\$ -	\$500	\$250
General 01	403.220	Operating Supplies	\$ 545.62	\$500	\$500
General 01	403.317	Tax Services - EIT	\$ -	\$0	\$0

## BOROUGH OF YEADON 2024 GENERAL FUND EXPENDITURES BUDGET

Fund	Account	Description	General Fund		
General 01	403.318	Tax Services - LST	\$ -	\$0	\$0
General 01	403.321	Telephone Services	\$ 1,530.49	\$1,260	\$1,738
General 01	403.325	Tax Collection - Postage	\$ 65.63	\$2,000	\$2,000
General 01	403.340	Tax Collection - Printing/Binding	\$ 5,203.87	\$2,750	\$2,750
<b>TOTAL TAX COLLECTION</b>			<b>\$ 33,181.61</b>	<b>\$ 34,999</b>	<b>\$35,227</b>
<b>LEGAL SERVICES</b>					
General 01	404.314	Legal Services - General	\$ 104,206.85	\$108,000	\$96,000
General 01	404.316	Legal Services - Labor Issues	\$ -	\$3,500	\$2,000
General 01	414.314	Special Legal Services	\$ 1,017.50	\$5,000	\$2,000
<b>TOTAL LEGAL SERVICES</b>			<b>\$ 105,224.35</b>	<b>\$ 116,500</b>	<b>\$100,000</b>
<b>ENGINEER</b>					
General 01	408.313	Engineering/Architecture Services	\$ 149,838.25	\$96,000	\$97,000
General 01	413.313	Engineering/Architecture - Code	\$ 912.94	\$7,500	\$2,000
General 01	413.317	Property Maintenance Abatement	\$ -	\$1,000	\$1,000
<b>TOTAL ENGINEER</b>			<b>\$ 150,751.19</b>	<b>\$ 104,500</b>	<b>\$100,000</b>
<b>INSURANCE AND BONDING</b>					
General 01	401.350	Insurance/Bonding - Administration	\$ -		
General 01	403.350	Insurance/Bonding - Tax Collection	\$ 1,872.00	\$1,872	\$1,872
General 01	409.350	Insurance/Bonding - Borough Facilities	\$ -		
General 01	486.100	Insurance - Liability	\$ 304,597.00	\$265,000	\$339,329
General 01	486.300	Insurance - Auto			
General 01	486.400	Insurance - Public Officials Liability	\$ -		
General 01	486.500	Insurance - Police Professional Liability	\$ -		\$300,000
General 01	486.600	Insurance - Fidelity and Surety Bonds			
General 01	486.700	Insurance - Workers Compensation	\$ 201,691.00	\$198,524	\$222,353
General 01	486.800	Insurance - Crime Coverage	\$ 3,244.00	\$5,065	\$3,950
<b>TOTAL INSURANCE AND BONDING</b>			<b>\$ 511,404.00</b>	<b>\$ 470,461</b>	<b>\$867,504</b>
<b>BOROUGH FACILITIES</b>					
General 01	409.250	Repair/Maintenance Supplies	\$ 21,200.31	\$15,000	\$17,000
General 01	409.260	Small Tools/Minor Equipment	\$ -	\$1,000	\$1,000
General 01	409.361	Electricity	\$ 27,021.32	\$35,000	\$35,000
General 01	409.362	Gas	\$ 13,376.17	\$22,500	\$22,500
General 01	409.366	Water	\$ 5,766.71	\$7,800	\$7,800
General 01	409.370	Repair/Maintenance Services	\$ 2,227.00	\$15,000	\$15,000
General 01	409.383	Hall Rentals/Repairs	\$ -	\$2,000	\$2,000
General 01	409.450	Contracted Services	\$ 8,821.02	\$62,500	\$50,000
General 01	411.363	Hydrant Service	\$ 28,408.77	\$44,000	\$39,452
<b>TOTAL BOROUGH FACILITIES</b>			<b>\$ 106,821.30</b>	<b>\$ 204,800</b>	<b>\$189,752</b>
<b>POLICE</b>					
General 01	410.122	Salary - Chief of Police	\$ 112,153.09	\$135,000	\$140,400
General 01	410.125	Salaries/Wages - Lieutenant	\$ 113,851.60	\$113,164	\$122,336
General 01	410.131	Salaries/Wages - Sergeant	\$ 518,645.29	\$572,034	\$599,776
General 01	410.132	Salaries/Wages - Full-time Officers	\$ 762,454.92	\$892,320	\$892,320
General 01	410.133	Salaries/Wages - Part-time Officers	\$ 50,819.92	\$127,500	\$100,000
General 01	410.134	Salaries/Wages - Parking Enforcement	\$ 40,180.40	\$41,389	\$44,963
General 01	410.135	Overtime Wages - Officers	\$ 172,758.18	\$156,000	\$162,240
General 01	410.136	Salaries/Wages - Crossing Guard	\$ 52,699.74	\$60,256	\$61,354
General 01	410.137	Salaries/Wages - Night Differential	\$ 49,939.41	\$64,885	\$62,998

## BOROUGH OF YEADON 2024 GENERAL FUND EXPENDITURES BUDGET

Fund	Account	Description	General Fund		
General 01	410.138	Police Turnkey Wages	\$ -	\$3,500	\$3,500
General 01	410.139	Acting in Rank Wages - Officer	\$ 8,056.99	\$12,000	\$12,000
General 01	410.140	Salaries/Wages - Clerical Support	\$ 59,838.48	\$64,874	\$67,470
General 01	410.150	Police Benefits	\$ 677,714.09	\$770,012	\$770,012
General 01	410.151	Police FICA/SUI/FUTA	\$ 152,368.89	\$171,584	\$173,606
General 01	410.152	Post Retirement Benefits	\$ 25,393.50	\$32,395	\$30,124
General 01	410.160	Uniformed Pension Plan- MMO	\$ 561,718.29	\$561,477	\$765,967
General 01	410.180	Salaries Wages-Disability	\$ 14,574.48	\$16,421	\$16,421
General 01	410.181	Educational Bonuses	\$ -	\$12,000	\$12,000
General 01	410.182	Buy-Back Days	\$ 45,116.02	\$60,000	\$58,743
General 01	410.190	Uniform Allowance	\$ 24,145.60	\$20,000	\$25,000
General 01	410.210	Police - Office Supplies	\$ 4,404.82	\$5,000	\$6,000
General 01	410.213	Technology	\$ 42,216.82	\$20,000	\$21,000
General 01	410.220	Police -Operating Supplies	\$ 7,353.53	\$7,000	\$7,500
General 01	410.231	Police - Vehicle Fuel	\$ 32,210.01	\$40,000	\$41,236
General 01	410.260	Police- Small Tools/Minor Equipment	\$ 6,122.36	\$5,000	\$7,500
General 01	410.321	Police- Communications Services	\$ 14,419.10	\$6,500	\$12,000
General 01	410.322	Police - Communications Equipment	\$ -	\$1,200	\$1,200
General 01	410.341	Police- Advertising	\$ 973.27	\$500	\$1,000
General 01	410.370	Police - Repair and Maintenance	\$ 16,343.51	\$22,500	\$20,000
General 01	410.374	Police- Leases	\$ 5,976.66	\$20,000	\$15,000
General 01	410.420	Police- Dues/Subscriptions/Memberships	\$ 1,327.44	\$2,500	\$2,000
General 01	410.450	Police- Contract Services	\$ 8,968.95	\$15,000	\$12,000
General 01	410.452	Animal Control Services	\$ 11,180.00	\$12,000	\$12,000
General 01	410.460	Police- Meetings/Conferences/Training	\$ 3,499.00	\$5,000	\$5,000
General 01	410.740	Capital Purchases- Equipment	\$ 23,314.00	\$40,000	\$5,000
<b>TOTAL POLICE</b>			<b>\$ 3,620,738.36</b>	<b>\$ 4,089,011</b>	<b>\$4,289,666</b>
<b>FIRE</b>					
General 01	411.120	Fire- Fire Marshal Salary	\$ -	\$3,000	\$3,000
General 01	411.190	Fire- Uniforms	\$ -	\$0	\$0
General 01	411.220	Fire- Operating Supplies	\$ -	\$1,000	\$500
General 01	411.232	Fire- Vehicle Fuel	\$ 22,056.60	\$25,150	\$26,500
General 01	411.241	Fire- Hose/Couplings	\$ -	\$1,500	\$1,000
General 01	411.320	Fire- Communications	\$ -	\$1,000	\$750
General 01	411.370	Fire- Repair/Maintenance Services	\$ 59,840.31	\$25,000	\$26,000
General 01	411.470	Fire- Education/Training	\$ -	\$500	\$500
General 01	411.541	Fire- Relief Association	\$ -	\$50,000	\$60,000
General 01	411.700	Fire- Vehicle Leasing	\$ 41,513.68	\$60,000	\$43,500
<b>TOTAL FIRE</b>			<b>\$ 123,410.59</b>	<b>\$ 167,150</b>	<b>\$161,750</b>
<b>CODE ENFORCEMENT</b>					
General 01	413.122	Salary- Director of Code Enforcement	\$66,646	\$76,080	\$79,130
General 01	413.130	Salaries/Wages- Professional Staff	\$145,172	\$185,779	\$191,119
General 01	413.135	Salaries/Wages- Part-time Inspectors	\$0	\$0	\$0
General 01	413.140	Salary- Office Manager	\$52,969	\$57,433	\$59,726
General 01	413.145	Salary - Clerical	\$0	\$0	\$0
General 01	413.150	Code Enforcement - Benefits	\$82,044	\$104,877	\$104,877
General 01	413.151	Code Enforcement - FICA/SUI/FUTA	\$20,067	\$24,426	\$25,243
General 01	413.155	Code Enforcement - Health Buy Back	\$0	\$0	\$0



## BOROUGH OF YEADON 2024 GENERAL FUND EXPENDITURES BUDGET

Fund	Account	Description	General Fund		
General 01	413.190	Code Enforcement - Uniforms	\$673	\$1,800	\$1,200
General 01	413.210	Code Enforcement - Supplies	\$4,372	\$5,500	\$5,500
General 01	413.231	Code Enforcement - Vehicle Fuel	\$3,430	\$5,500	\$5,500
General 01	413.260	Code Enforcement - Small Tools/Minor Equipment	\$0	\$500	\$250
General 01	413.321	Code Enforcement - Telephone	\$2,358	\$3,900	\$3,000
General 01	413.325	Code Enforcement - Postage	\$0	\$250	\$250
General 01	413.370	Repair/Maintenance Services	\$1,344	\$4,000	\$2,500
General 01	413.420	Dues/Subscription/Member	\$210	\$750	\$500
General 01	413.430	Community Outreach/QOFL	\$0	\$750	\$500
General 01	413.460	Code Enforcement- Meetings/Conferences	\$1,000	\$2,000	\$2,000
General 01	413.465	PA State UCC Permit Fee	\$2,403	\$3,500	\$3,500
General 01	413.470	Certification & Testing	\$0	\$500	\$500
General 01	413.475	Code & Technical Publications	\$0	\$1,000	\$500
General 01	413.700	Code Enforcement- Capital Expense	\$0	\$5,000	\$2,500
<b>TOTAL CODE ENFORCEMENT</b>			<b>\$ 382,689.67</b>	<b>\$ 483,545</b>	<b>\$488,295</b>
<b>EMERGENCY MANAGEMENT</b>					
General 01	415.135	Salaries/Wages - Part-time	\$ -	\$0	\$0
General 01	415.151	Emergency Management- FICA/SUI/FUTA	\$ -	\$0	\$0
General 01	415.190	Emergency Management- Uniforms	\$ -	\$250	\$250
General 01	415.220	Emergency Management- Supplies/Equipment	\$ 610.92	\$1,000	\$750
General 01	415.231	Emergency Management- Vehicle Fuel	\$ -	\$500	\$250
General 01	415.260	Small Tools/Minor Equipment	\$ -	\$0	\$0
General 01	415.320	Emergency Management- Communication	\$ 736.83	\$1,000	\$1,000
General 01	415.325	Postage	\$ -	\$0	\$0
General 01	415.340	Advertising/Printing/Binding	\$ -	\$0	\$0
General 01	415.420	Emergency Management- Dues/Subs/Membership	\$ 175.00	\$200	\$200
General 01	415.460	Emergency Management- Seminars/Conferences	\$ -	\$250	\$125
General 01	415.461	Volunteer Incentives	\$ -	\$0	\$0
General 01	415.462	Emergency Fund- Town Watch/Block Captains	\$ -	\$0	\$0
<b>EMERGENCY MANAGEMENT TOTAL</b>			<b>\$ 1,522.75</b>	<b>\$ 3,200</b>	<b>\$2,575</b>
<b>HIGHWAY MAINTENANCE/GENERAL SERVICES</b>					
General 01	430.122	Salaries/Wages - Public Works Director Full-Time	\$ -	\$0	\$0
General 01	430.140	Salaries/Wages - Labor Full-Time	\$ 327,600.12	\$333,510	\$345,183
General 01	430.145	Salaries - Public Works Overtime	\$ 18,340.02	\$20,000	\$25,000
General 01	430.150	Public Works - Benefits	\$ 177,827.35	\$214,915	\$214,915
General 01	430.151	Public Works - FICA/SUI/FUTA	\$ 32,073.05	\$27,044	\$28,319.00
General 01	430.165	Non-Uniform Pension Contribution	\$ -	\$39,894	\$42,806
General 01	430.190	Public Works - Uniform/Allowance	\$ 3,561.22	\$4,000	\$4,000
General 01	430.213	Technology	\$ -	\$1,000	\$1,000
General 01	430.220	Public Works - Operating Supplies	\$ 2,132.58	\$3,000	\$2,750
General 01	430.231	Public Works - Vehicle Fuel	\$ 21,519.77	\$35,000	\$33,500
General 01	430.242	Safety Items	\$ 4,288.80	\$2,000	\$2,500
General 01	430.250	Repairs & Maintenance - Facility	\$ 5,044.21	\$20,000	\$18,500
General 01	430.260	Public Works - Small Tools/Mionr Equipment	\$ 2,230.58	\$20,000	\$18,500
General 01	430.320	Public Works - Communications	\$ 3,225.33	\$3,500	\$3,500
General 01	430.420	Public Works- Dues/Subs/Membership	\$ -	\$750	\$500
General 01	430.450	Contracted Services	\$ 1,309.95	\$2,000	\$2,000
General 01	430.460	Meetings/Conferences	\$ -	\$500	\$500

## BOROUGH OF YEADON 2024 GENERAL FUND EXPENDITURES BUDGET

Fund	Account	Description	General Fund		
General 01	432.220	Operating Supplies	\$ 376.36	\$7,500	\$5,000
General 01	432.260	Small Tools/Minor Equipment	\$ 1,078.12	\$2,500	\$2,500
General 01	433.220	Operating Supplies	\$ 6,359.19	\$7,500	\$7,500
General 01	433.240	Meter and Meter Parts	\$ 725.80	\$1,750	\$1,750
General 01	436.370	Storm Sewer - Maintenance & Education	\$ 27,211.35	\$20,000	\$20,000
General 01	437.260	Small Tools/Minor Equipment	\$ 944.73	\$1,000	\$1,000
General 01	437.370	Repair/Maintenance Services	\$ 19,514.49	\$27,500	\$22,500
General 01	438.370	Repair/Maintenance Services	\$ 5,000.00	\$27,500	\$22,500
<b>TOTAL HIGHWAY MAINTENANCE/GENERAL SERVICES</b>			<b>\$ 660,363.02</b>	<b>\$ 822,363</b>	<b>\$826,223</b>
<b>RECREATION/YOUTH DEVELOPMENT/PARKS</b>					
General 01	452.140	Recreation - Salaries	\$ 21,320.16	\$23,071	\$23,993
General 01	452.150	Recreation - Benefits	\$ 285.00	\$500	\$500
General 01	452.151	Recreation - FICA/SUI/FUTA	\$ 1,631.00	\$1,765	\$1,835
General 01	452.210	Operating Supplies	\$ -	\$5,000	\$5,000
General 01	452.220	Recreation - Program Development/Support	\$ 3,108.43	\$5,000	\$7,500
General 01	452.221	Flag Day	\$ 10,745.43	\$12,500	\$15,000
General 01	452.451	Summer Intern Program	\$ -	\$3,000	\$0
General 01	452.541	Community Programs/Events/Contributions	\$ 17,500.00	\$7,500	\$10,000
General 01	452.545	Historical Society	\$ 1,359.00	\$7,500	\$7,500
General 01	454.220	Operating Supplies	\$ 2,827.79	\$6,500	\$5,000
General 01	454.260	Small Tools/Minor Equipment	\$ 2,968.86	\$2,500	\$2,500
General 01	454.370	Parks _ Repairs/Maintenance Services	\$ 3,726.96	\$2,500	\$3,500
<b>TOTAL RECREATION/YOUTH DEVELOPMENT/PARKS</b>			<b>\$ 65,472.63</b>	<b>\$ 77,336</b>	<b>\$82,328</b>
<b>SPECIAL EVENTS</b>					
General 01	457.220	Special Events- Supplies/Materials	\$ -	\$2,000	\$2,000
<b>TOTAL SPEICAL EVENTS</b>			<b>\$ -</b>	<b>\$2,000</b>	<b>\$2,000</b>
<b>LIBRARY</b>					
General 01	456.122	Salary of Library Director	\$ 38,612.20	\$60,320	\$60,000
General 01	456.130	Salaries/Wages - Library Personnel	\$ 162,340.83	\$198,175	\$209,368
General 01	456.150	Library - Benefits	\$ 61,202.84	\$69,421	\$69,421
General 01	456.151	Library - FICA/SUI/FUTA	\$ 15,131.31	\$19,775	\$20,607
General 01	456.155	Library - Health Buyback	\$ -	\$0	\$0
General 01	456.311	Accounting/Audit Fees	\$ -	\$5,000	\$5,000
General 01	456.370	Library - Repair/Maintenance Services	\$ 4,794.46	\$10,000	\$10,000
General 01	456.451	Contribution - Children's Program	\$ -	\$3,500	\$3,500
General 01	456.531	Borough Annual Contribution	\$ 60,000.00	\$80,000	\$80,000
<b>TOTAL LIBRARY</b>			<b>\$ 342,081.64</b>	<b>\$ 446,191</b>	<b>\$457,896</b>
<b>PLANNING/ZONING/URBAN DEVELOPMENT</b>					
General 01	414.316	Zoning - Transcription Services	\$ 622.00	\$1,200	\$750
General 01	414.340	Zoning - Advertising/Printing/Binding	\$ -	\$1,000	\$750
General 01	414.450	Zoning - Contracted Services	\$ 16,077.81	\$10,000	\$7,500
General 01	416.340	Planning - Advertising	\$ -	\$500	\$500
<b>TOTAL PLANNING/ZONING/URBAN DEVELOPMENT</b>			<b>\$ 16,699.81</b>	<b>\$ 12,700</b>	<b>\$9,500</b>
<b>DEBT SERVICES</b>					
General 01	471.100	General Obligation Bond Principal	\$ 239,008.56	\$229,645	\$229,645
General 01	472.100	General Obligation Bond Interest	\$ 18,179.40	\$32,381	\$28,741
<b>TOTAL DEBT SERVICE</b>			<b>\$ 257,187.96</b>	<b>\$ 262,026</b>	<b>\$258,386</b>
<b>MISCELLANEOUS EXPENDITURES</b>					

## BOROUGH OF YEADON 2024 GENERAL FUND EXPENDITURES BUDGET

Fund	Account	Description	General Fund		
General 01	480.000	Miscellaneous Expenditures	\$ 140,000.00	\$1,000	\$3,500
General 01	480.031	Bank Fess	\$ 661.35	\$961	\$1,000
General 01	482.000	Judgements/Losses/Taxes	\$ -	\$0	\$0
General 01	491.000	Refunds	\$ 51,988.76	\$5,000	\$12,000
<b>TOTAL MISCELLANEOUS EXPENDITURES</b>			<b>\$ 192,650.11</b>	<b>\$ 6,961</b>	<b>\$16,500</b>
<b>Total Expenses</b>			<b>\$7,399,101</b>	<b>\$8,199,891</b>	<b>\$8,864,303</b>
<b>OPERATING TRANSFERS</b>					
General 01	492.300	Transfer to Capital Fund	\$ 100,000.00	\$100,000	\$65,000
General 01	492.400	Transfer to Vehicle Replacement Fund	0	\$41,454	\$25,000
General 01	493.000	Other Financing Uses	0	\$0	\$0
<b>Total Interfund Operating Transfers</b>			<b>\$ 100,000.00</b>	<b>\$141,454</b>	<b>\$90,000</b>
<b>TOTAL GF BUDGET EXPENDITURES</b>			<b>\$ 7,499,101</b>	<b>\$ 8,341,345</b>	<b>\$8,954,303</b>

## BOROUGH OF YEADON 2024 REFUSE FUND REVENUES BUDGET

Fund	Account	Description	2023 Actuals	2023 Budget	2024 Budget
<b>REVENUES</b>			<b>11/30/2023</b>	<b>Approved</b>	<b>Projection</b>
FUND 04	341.00	Interest Earnings	\$ 3,656.19	\$ 1,300	\$ 2,984
FUND 04	355.14	Recyclable (904 Grant)	\$ 1,686.19	\$ 2,100	\$ 2,100
FUND 04	364.30	Solid Waste Collection/Disposal	\$ 894,073.50	\$ 962,525	\$ 1,001,096
FUND 04	364.31	Street/Shade Tree Fund		\$ 36,000	\$ 36,000
FUND 04	364.31	Solid Waste Collection/Delinquent	\$ -	\$ 15,000	\$ 15,000
FUND 04	364.32	Solid Waste Capital Surcharge			
FUND 04	364.41	Sale of Recyclables	\$ 360.00	\$ 700	\$ 700
FUND 04	395.00	Use of Prior Year's Fund Balance	\$ 209,620.72	\$ 225,000	\$ 190,036
<b>TOTAL REFUSE FUND REVENUES</b>			<b>\$1,109,396.60</b>	<b>\$ 1,242,625</b>	<b>\$ 1,247,916</b>
<b>EXPENDITURES</b>					
FUND 04	401.310	<b>Administration-</b> Management Professional Services	\$ 12,100.00	\$ 13,200	\$ 14,400
FUND 04	403.340	<b>Tax Collection</b> - Printing/Binding	\$ -	\$ 500	\$ 250
FUND 04	427.313	<b>Engineer</b> - Engineering/Architechural Services	\$ -	\$ 500	\$ 500
FUND 04	407.450	<b>Borough Facilities</b> - Contracted Services	\$ -	\$ 500	\$ -
FUND 04	427.140	<b>Highway Maint./Gen. Services</b> - Labor	\$ 35,071.00	\$ 79,500	\$ 82,283
FUND 04	427.145	<b>Highway Maint./Gen. Services</b> - Labor OT	\$ 2,025.17	\$ 5,000	\$ 5,000
FUND 04	427.150	<b>Highway Maint./Gen. Services</b> -Benefits	\$ -	\$ -	\$ -
FUND 04	427.151	<b>Highway Maint./Gen. Services</b> -Employers FICA/SUI/FUTA	\$ 1,436.37	\$ 6,464	\$ 6,677
FUND 04	427.165	<b>Highway Maint./Gen. Services</b> - Uniformed Pension Contribution	\$ -	\$ -	\$ -
FUND 04	427.220	<b>Highway Maint./Gen. Services</b> -Operating Supplies	\$ 3,215.50	\$ 2,500	\$ 2,500
FUND 04	427.311	<b>Highway Maint./Gen. Services</b> - Accounting/Auditing	\$ -	\$ 10,000	\$ 10,000
FUND 04	427.370	<b>Highway Maint./Gen. Services</b> - Repair/Maint. Services	\$ -	\$ 1,500	\$ 1,000
FUND 04	427.450	<b>Highway Maint./Gen. Services</b> - Contracted Services Trash Removal	\$ 736,046.87	\$ 966,321	\$ 966,321
FUND 04	427.452	<b>Highway Maint./Gen. Services</b> - Other Contracted Services	\$ -	\$ 2,675	\$ 1,500
FUND 04	427.455	<b>Highway Maint./Gen. Services</b> - Contracted Services/Trees	\$ -	\$ 37,500	\$ 37,500
FUND 04	427.460	<b>Highway Maint./Gen. Services-</b> Administrative Overhead	\$ -	\$ 2,500	\$ -
FUND 04	429.220	<b>Highway Maint./Gen. Services</b> -Operating Supplies	\$ -	\$ 1,500	\$ 1,500
FUND 04	437.370	<b>Highway Maint./Gen. Services</b> -Repair/Maint. Services	\$ -	\$ 1,500	\$ 1,500
FUND 04	492.300	<b>Other Financing Uses-</b> Transfer to Capital Fund	\$ -	\$ -	\$ 6,020
FUND 04	492.010	<b>Other Financing Uses-</b> Transfer to Genreal Fund	\$ -	\$ 110,965	\$ 110,965
<b>Total Expenditures</b>			<b>\$ 789,895</b>	<b>\$ 1,242,625</b>	<b>\$ 1,247,916</b>

# BOROUGH OF YEADON 2024 SEWER FUND REVENUES BUDGET

Fund			Account			Description			Sewer Fund Revenues		
Revenues									2023 Actuals	2023 Budget	2024 Budget
Sewer Fund Revenues									11/30/2023	Approved	Projection
FUND 08	341.000	Interest Earned	\$	6,926.14	\$	1,332.45	\$	6,579.00			
FUND 08	354.120	Sewer Use Charge - Current	\$	1,645,712.10	\$	2,232,886.00	\$	2,499,634.00			
FUND 08	364.121	Sewer Use Charge - Delinquent	\$	57,672.97	\$	125,000.00	\$	97,856.00			
FUND 08	358.060	Sewer Grants	\$	597,468.25	\$	-	\$	155,000.00			
FUND 08	395.000	Use of Prior Years' Fund Balance/Transfer ARPA	\$	39,565.57	\$	100,000.00	\$	100,000.00			
<b>Total Sewer Fund Revenue</b>			<b>\$</b>	<b>2,347,345.03</b>	<b>\$</b>	<b>2,459,218.45</b>	<b>\$</b>	<b>2,859,069.00</b>			

Expenditures			2022 Actuals	2022 Budget	2023 Budget
			11/30/2022	Approved	Projection
FUND 08	429.151	<b>Legislative Body- Council</b> -Employer FICA/SUI/FUTA	\$	-	
FUND 08	401.310	<b>Administration-</b> Management Professional Services	\$	12,100.00	\$ 14,400.00
FUND 08	429.311	<b>Finanical Administration</b> - Accounting/Audit Fees	\$	-	\$ 10,000.00
FUND 08	403.340	<b>Tax Collection</b> - Printing/Binding		\$ 500.00	\$ 500.00
FUND 08	429.314	<b>Legal Services-</b> Legal Services		\$ -	\$ -
FUND 08	429.313	<b>Engineer</b> - Engineering/Architechural Services	\$	91,023.75	\$ 45,000.00
FUND 08	409.450	<b>Borough Faciilities</b> - Contract Services	\$	-	\$ 1,000.00
FUND 08	429.220	<b>Highway Maint./Gen. Services</b> - Operating Supplies	\$	84.13	\$ 2,000.00
FUND 08	429.140	<b>Highway Maint./Gen. Services</b> - Salaries/Wages Labor	\$	36,052.88	\$ 86,132.00
FUND 08	429.145	<b>Highway Maint./Gen. Services</b> -Salaries/Wages Labor OT	\$	-	
FUND 08	429.150	<b>Highway Maint./Gen. Services</b> - Benefits		\$ -	\$ -
FUND 08	429.165	<b>Highway Maint./Gen. Services</b> - Uniformed Pension Contribution		\$ -	\$ -
FUND 08	429.251	<b>Highway Maint./Gen. Services</b> -R&M Vehicles & Equip.	\$	-	\$ 2,000.00
FUND 08	429.360	<b>Highway Maint./Gen. Services</b> - Utility Services	\$	3,105.80	\$ 4,400.00
FUND 08	429.370	<b>Highway Maint./Gen. Services</b> - Repair/Maintenance	\$	-	\$ 30,000.00
FUND 08	429.460	<b>Highway Maint./Gen. Services</b> - Contracted Services	\$	2,208,632.75	\$ 2,056,548.20
FUND 08	471.100	General Obligation Bond Principal--PENNVEST	\$	74,142.58	\$ 103,184.06
FUND 08	472.100	General Obligation Bond Interest--PENNVEST	\$	20,442.90	\$ 19,122.19
FUND 08	492.010	Transfer to General Fund		\$ 86,132.00	\$ 89,147.00
FUND 08	429.300	Transfer to Capital Fund			
<b>Total Sewer Fund Expenses</b>			<b>\$</b>	<b>2,445,584.79</b>	<b>\$ 2,459,218.45</b>
					<b>\$ 2,859,069.00</b>

# BOROUGH OF YEADON 2024 MOTOR LICENSE FUND REVENUES BUDGE

Fund	Account	Description	Motor LF
<b>Revenues</b>			
FUND 35	341.000	Interest Earnings	\$1,736
FUND 35	355.050	Motor Vehicle Fuel Taxes	\$281,450
FUND 35	380.000	Miscellaneous Revenues	\$0
FUND 35	392.010	Transfer from General Fund	\$0
FUND 35	392.080	Transfer from Sewer Fund	\$0
FUND 35	395.000	Use of "Prior Years' Fund Balance"	\$25,000
<b>TOTAL MLF</b>			<b>\$308,186</b>
<b>Expenditures</b>			
FUND 35	408.313	Engineering/Arch. Services	\$8,500
FUND 35	433.361	Electricity - Traffic Signals	\$4,620
FUND 35	433.370	Repair/Maintenance	\$16,250
FUND 35	434.220	Operating Supplies	\$1,339
FUND 35	434.361	Electricity - Street Lighting	\$77,880
FUND 35	434.450	Contracted - Services	\$20,097
FUND 35	436.370	Storm Sewer - Maintenance & Education	\$8,000
FUND 35	438.370	Repair/Maintenance Services	\$148,500
FUND 35	493.000	Other Financing Uses	\$23,000
<b>TOTAL MLF</b>			<b>\$308,186</b>

BOROUGH OF YEADON 2024 CAPITAL FUND REVENUES BUDGET			
Fund	Account	Description	Capital Improvement Fund
<b>Revenues</b>			
	#####	Interest Earnings	\$ 456
	#####	Transfer from GF	\$ 65,000
	#####	Transfer from Refuse	\$ -
FUND 30	#####	Transfer from Sewer	
FUND 30	#####	Use of Prior Years' Fund Balance	\$ 79,284
<b>Total Funding</b>			<b>\$ 144,740</b>
<b>Expenditures</b>			
FUND 30	429.740	<b><u>General Government</u></b>	
		Capital Purchases - Equipment	\$ 50,000
			<b>\$ 50,000</b>
FUND 30	409.370	<b><u>Borough Facilities</u></b>	
		Repair/Replace/Maintenance	\$ 40,160
			<b>\$ 40,160</b>
FUND 30	410.740	<b><u>Police</u></b>	
		Capital Purchases - Equipment	\$ 20,000
			<b>\$ 20,000</b>
FUND 30	429.370	<b><u>Highway Maintenance/General Services</u></b>	
		Repair/Replace/Maintenance	\$ 25,000
			<b>\$ 25,000</b>
FUND 30	456.370	<b><u>Library</u></b>	
		Misc. Improvments	\$ 9,580
			<b>\$ 9,580</b>
<b>Total Uses</b>			<b>\$ 144,740</b>

# BOROUGH OF YEADON 2024 Vehicle Replacement FUND BUDGET

Fund	Account	Description	Debt Service
<b>Revenues</b>			
FUND 40	341.00	Interest Earnings	\$ 1,236.00
FUND 40	351.02	Federal Grants	\$ -
FUND 40	380.00	Miscellaneous Revenues	\$ -
FUND 40	392.01	Interfund Transfer from GF	\$ 25,000.00
FUND 40	395.00	Use of Prior Years' Balance	\$ 104,542.11
			<b>\$ 130,778</b>
<b>Expenditures</b>			
FUND 40	6075	Police - Capital Purchase Equipment	\$ 60,000
FUND 40	6080	Code Enforcement - Capital Purchase Equipment	\$ 20,778
FUND 40	6700	Miscellaneous Expenditures	\$ 50,000
			<b>\$ 130,778</b>