

	2021 Budget	2022 YTD Actual As of: 9/30/21	Variance from Budget	FY22 Assumptions			2022 Budget	Notes
				Back out 2021 Salary Budgets	2022 Salary Increases	Other 2022 Assumptions		
Ordinary Income/Expense								
Income								
300.000 · Cash Reserve\Surplus								
300.100 · Cash Reserve\Surplus 2018							-	
Total 300.000 · Cash Reserve\Surplus	-	-	-	-	-	-	-	
301.000 · Real Estate Taxes								
301.100 · Real Estate Taxes - Current	1,920,106	1,733,865	186,241			(47,106)	1,873,000	Adjusted based on 2021 Proj YE
301.200 · Real Estate Tax - Prior Years	145,000	82,988	62,012			(37,000)	108,000	
Total 301.000 · Real Estate Taxes	2,065,106	1,816,853	248,253	-	-	(84,106)	1,981,000	
310.000 · Local Enabling Taxes								
310.100 · Real Estate Transfer Taxes	60,000	187,750	(127,750)			50,000	110,000	Adjusted based on 2021 Proj YE
310.500 · LST Tax	96,000	78,087	17,913				96,000	
310.800 · Business Privilege Taxes	383,677	298,401	85,276				383,677	
310.900 · Earned Income Taxes	1,400,000	1,262,653	137,347			120,000	1,520,000	Adjusted based on 2021 Proj YE
Total 310.000 · Local Enabling Taxes	1,939,677	1,826,891	112,786	-	-	170,000	2,109,677	Historical activity averages around \$2M
320.000 · Licenses & Permits								
320.100 · Food Inspection & Licenses	3,000	3,201	(201)			1,000	4,000	Adjusted based on 2021 Proj YE
320.300 · Street Excavation Permits	2,500	400	2,100			(1,700)	800	Adjusted based on 2021 Proj YE
320.400 · Contractors License	1,800	24,087	(22,287)			28,200	30,000	Adjusted based on 2021 Proj YE
320.500 · Use and Occupancy - Owner Occup	9,000	18,019	(9,019)			11,000	20,000	Adjusted based on 2021 Proj YE
320.510 · Use & Occupancy - Rentals	127,500	90,239	37,261			(27,500)	100,000	Adjusted based on 2021 Proj YE
320.550 · Vacant Prop Registration		600	(600)			600	600	Adjusted based on 2021 Proj YE
320.600 · Sign Permits		1,164	(1,164)			1,164	1,164	Adjusted based on 2021 Proj YE
320.000 · Licenses & Permits - Other		773	(773)			773	773	Adjusted based on 2021 Proj YE
Total 320.000 · Licenses & Permits	143,800	138,482	5,318	-	-	13,537	157,337	
321.000 · Business License & Permits								
321.100 · Bus Shelters	10,800	-	10,800			(10,800)	-	
321.610 · Transient Retailers	250	1,800	(1,550)			1,750	2,000	
321.800 · Cable Television Franchise	95,000	48,843	46,157			(27,000)	68,000	Adjusted based on 2021 Proj YE
321.000 · Business License & Permits - Other		18,627	(18,627)			18,627	18,627	
Total 321.000 · Business License & Permits	106,050	69,270	36,780	-	-	(17,423)	88,627	
330.000 · Fines & Forfeits								
330.100 · Police Department	25,000	94,426	(69,426)				25,000	Reclass of YTD activity needed
330.200 · State Police Fines	2,000	112	1,888				2,000	
330.300 · Court House		27,706	(27,706)			25,000	25,000	
330.400 · Violations of Ordinances & Stat		1,229	(1,229)				-	
330.000 · Fines & Forfeits - Other		225	(225)				-	
Total 330.000 · Fines & Forfeits	27,000	123,698	(96,698)	-	-	25,000	52,000	
331.000 · Fines								
331.100 · Court House	20,000	-	20,000			(20,000)	-	
Total 331.000 · Fines	20,000	-	20,000	-	-	(20,000)	-	
341.000 · Interest Earnings								
341.100 · Interest Earnings	1,000	1,028	(28)				1,000	
341.000 · Interest Earnings - Other	-	3,277	(3,277)			3,100	3,100	
Total 341.000 · Interest Earnings	1,000	4,305	(3,305)	-	-	3,100	4,100	

	2021 Budget	2022 YTD Actual As of: 9/30/21	Variance from Budget	FY22 Assumptions			2022 Budget	Notes
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342.000 · Rents & Royalties			-					
342.100 · Rents and Royalties	-	3,600	(3,600)			3,600	3,600	
Total 341.000 · Rents and Royalties	-	3,600	(3,600)	-	-	3,600	3,600	
351.000 · Federal Capital & OP Grant			-					
351.020 · Crossing Guards Reimbursement	52,731	-	52,731			(25,000)	27,731	
Total 351.000 · Federal Capital & OP Grant	52,731	-	52,731	-	-	(25,000)	27,731	
353.000 · Federal Pymts in Lieu of Tax								
353.020 · Tinicum Refuge Wildlife	-	3,156	(3,156)			3,156	3,156	
Total 353.000 · Federal Pymts in Lieu of Tax	-	3,156	(3,156)	-	-	-	-	
355.000 · State Shared Revenue & Entitle								
355.010 · Public Utility Realty Tax	3,500	-	3,500				3,500	
355.050 · General Mun. Pension State Aid	130,000	139,121	(9,121)			23,232	153,232	Increased to maintain at 27% of expense per 2021 budget
355.080 · Alcoholic Beverage Taxes	1,200	646	554				1,200	
Total 355.000 · State Shared Revenue & Entitle	134,700	139,767	(5,067)	-	-	23,232	157,932	
357.030 · Highway and Streets		50,258	(50,258)				-	Not applicable to 2022
361.000 · General Government								
361.100 · Zoning and Subdivision	2,000	1,690	310				2,000	
361.520 · Sale of Code Ordinances	250	15	235			(150)	100	
Total 361.000 · General Government	2,250	1,705	545	-	-	(150)	2,100	
362.000 · Public Safety								
362.200 · Fire Inspection	5,000	-	5,000			(5,000)	-	
362.410 · Building Permits	200,000	91,323	108,677			(90,000)	110,000	
362.500 · Code Violations/Abatements	30,000	7,851	22,149			(20,000)	10,000	
362.000 · Public Safety - Other		25	(25)				-	
Total 362.000 · Public Safety	235,000	99,199	135,801	-	-	(115,000)	120,000	
363.000 · Parking - Codes Dept								
363.100 · Parking Permits - Codes Dept		26,620	(26,620)			20,000	20,000	
Total 363.000 · Parking - Codes Dept	-	26,620	(26,620)	-	-	20,000	20,000	
364.300 · Sanitation								
364.301 · Current Year Trash Fee	450,000	413,970	36,030			-	450,000	Face Value for 2021 was \$471k
364.302 · Prior Year Trash Fee	50,000	52,072	(2,072)				50,000	
364.304 · Appliance Removal Fee		100	(100)				-	
Total 364.300 · Sanitation	500,000	466,142	33,858	-	-	-	500,000	
367.000 · Community Day Donations		6,051	(6,051)				-	
380.000 · Miscellaneous Revenue								
380.100 · Miscellaneous Revenue	37,000	772,711	(735,711)			347,291	384,291	CARES Act
380.000 · Miscellaneous Revenue - Other		6,900	(6,900)				-	
Total 380.000 · Miscellaneous Revenue	37,000	779,611	(742,611)	-	-	347,291	384,291	
395.000 · Refunds Prior Year Expenditures								
395.100 · Refund of Prior Year Expenditur		(4,762)	4,762				-	
Total 395.000 · Refunds Prior Year Expenditures	-	(4,762)	4,762	-	-	-	-	
Total Income	5,264,314	5,550,847	(291,294)	-	-	344,081	5,608,395	

	2021 Budget	2022 YTD Actual As of: 9/30/21	Variance from Budget	FY22 Assumptions			2022 Budget	Notes
				Back out 2021 Salary Budgets	2022 Salary Increases	Other 2022 Assumptions		
Expense								
400.000 · General Administration								
400.113 · Salary - Mayor and Council	25,001	15,000	10,001	(25,001)	20,001		20,001	
400.121 · Salary - Borough Secretary	70,000	39,429	30,571	(70,000)	96,928		96,928	
400.122 · Salary - Executive Director	-	3,750	(3,750)	-	5,000		5,000	
400.123 · Salary - Borough Administration	41,600	52,500	(10,900)	(41,600)	75,000		75,000	
400.124 · Financial Consultant	42,000		(20,960)		-	8,000	50,000	2021 includes non-recurring 1x re: to prior accountant
		62,960						
400.155 · Vision Insurance	68	92	(25)		-		68	
400.156 · Health/Hospital, RX Insurance	14,429	79,849	(65,420)		-		14,429	May need to have Christine reallocate- will review with 9/30 results
400.157 · Dental Insurance	553	150	403		-		553	
400.158 · Life Insurance	309	160	149		-		309	
400.159 · Medicare	1,981	1,611	370	(1,981)	2,855		2,855	
400.161 · Fica	8,469	6,890	1,580	(8,469)	12,210		12,210	
400.162 · Unemployment Compensation	3,383	-	3,383		-		3,383	
400.165 · Non-Uniform MMO	10,000	23,986	(13,986)		-	295	10,295	
400.190 · Employee Payroll Services	9,500	10,131	(631)		-		9,500	
400.200 · Materials and Supplies	4,250	6,626	(2,376)		-		4,250	
400.260 · Office Equipment	7,250	4,103	3,147		-		7,250	
400.311 · Auditing Service	10,000	29,980	(19,980)		-		10,000	
400.320 · Computer IT Services	10,000	-	10,000		-		10,000	
400.321 · Communication - Telephone	4,500	3,753	747		-		4,500	
400.325 · Communication - Postage	2,750	1,587	1,163		-		2,750	
400.341 · Advertising	4,500	4,922	(422)		-		4,500	
400.342 · Financial Consulting Bond	750	-	750		-		750	
400.352 · Umbrella Liability	24,960	62,583	(37,623)		-		24,960	May need to have Christine reallocate- will review with 9/30 results
400.420 · Dues, Subscriptions, & Member.	1,800	8,017	(6,217)		-		1,800	
400.900 · Miscellaneous Admin. Expenses	3,500	15,667	(12,167)		-		3,500	
400.700 · Operational Reserve	41,000	-	41,000		-		41,000	
400.710 · Capital Reserve	20,140	-	20,140		-		20,140	
Total 400.000 · General Administration	362,693	433,746	(71,053)	(147,051)	211,993	8,295	435,931	
401.000 · Executive								
401.213 · Copier		1,033	(1,033)		-		-	
Total 401.000 · Executive	-	1,033	(1,033)	-	-	-	-	
402.000 · Financial Administration								
402.110 · Clerical Wages		441	(441)		-		-	
402.310 · Professional Costs		36,708	(36,708)		-		-	
402.000 · Financial Administration - Other		-	-		-		-	
Total 402.000 · Financial Administration	-	37,149	(37,149)	-	-	-	-	
403.000 · General Govt. Tax Collection								
403.114 · Salary - Tax Collector	30,000	24,399	5,601	(30,000)	29,870		29,870	
403.159 · Medicare	435	354	81	(435)	433		433	
403.161 · Fica	1,860	1,513	347	(1,860)	1,852		1,852	

	2021 Budget	2022 YTD Actual As of: 9/30/21	Variance from Budget	FY22 Assumptions			2022 Budget	Notes
				Back out 2021 Salary Budgets	2022 Salary Increases	Other 2022 Assumptions		
403.200 · Materials and Supplies	3,500	1,423	2,077		-		3,500	
403.353 · Tax Collector's Bond	1,150	945	205		-		1,150	
403.456 · Tax Collection Committee	250	-	250		-		250	
Total 403.000 · General Govt. Tax Collection	37,195	28,633	8,562	(32,295)	32,155	-	37,055	
404.000 · General Govt. Legal								
404.199 · Solicitor Non-Retainer Fee	54,000	27,540	26,460		-		54,000	
404.314 · Special Legal Services	10,000	20,877	(10,877)		-		10,000	
404.000 · General Govt. Legal - Other		3,000	(3,000)		-		-	
Total 404.000 · General Govt. Legal	64,000	51,417	12,583	-	-	-	64,000	
406.000 · Personnel Administration								
406.239 · Miscellaneous		10,000	(10,000)		-		-	
406.325 · Postage		311	(311)		-		-	
Total 406.000 · Personnel Administration	-	10,311	(10,311)	-	-	-	-	
408.300 · Engineering Services								
408.313 · Engineer		45,189	(45,189)		-	70,000	70,000	Adjusted based on 2021 Proj YE
408.320 · Other Professional Services		4,000	(4,000)		-	6,000	6,000	Adjusted based on 2021 Proj YE
408.300 · Engineering Services - Other		594	(594)		-	1,000	1,000	Adjusted based on 2021 Proj YE
Total 408.300 · Engineering Services	-	49,784	(49,784)	-	-	77,000	77,000	
409.000 · General Govt. Munic. Bldg/Garag								
409.202 · Materials and Supplies	9,500	11,981	(2,481)		-		9,500	
409.361 · Electricity	27,000	32,863	(5,863)		-		27,000	
409.364 · SewerWater	5,000	9,797	(4,797)		-		5,000	
409.370 · Maintenance and Repairs	9,250	11,755	(2,505)		-		9,250	
409.450 · Janitorial Services	7,200	12,295	(5,095)		-		7,200	
409.700 · Capital Expenditures	234,500	42,175	192,325		-	(166,678)	67,823	Debt Principal and Interest - Moved to DS accour
Total 409.000 · General Govt. Munic. Bldg/Garag	292,450	120,866	171,584	-	-	(166,678)	125,773	
410.000 · Police								
410.122 · Salary - Police Chief	136,873	95,131	41,742	(136,873)	122,243		122,243	Salary decrease YOY, please review Policy salary tab
410.130 · Salary - Police Officers	1,032,929	805,534	227,396	(1,032,929)	1,086,652		1,086,652	
410.135 · Salary - Parttime Police	228,847	112,672	116,175	(228,847)	157,590		157,590	Salary decrease YOY, please review Policy salary tab- Hours estimated at 20/wk
410.136 · Salary - Animal Warden	12,500	-	12,500		-		12,500	Is there an Animal Warden?
410.137 · Police Overtime	40,000	78,350	(38,350)		-	40,000	80,000	Adjusted based on 2021 Proj YE
410.138 · Salary - Secretary	45,789	37,984	7,805	(45,789)	53,560		53,560	
410.145 · Crossing Guards	97,929	22,631	75,298	(97,929)	109,150		109,150	
410.155 · Vision Insurance	3,239	1,980	1,259		-		3,239	
410.156 · HealthHospital, RX Insurance	604,718	509,796	94,923		-		604,718	
410.157 · Dental Insurance	26,220	23,554	2,667		-		26,220	
410.158 · Life Insurance	15,564	7,928	7,636		-		15,564	
410.159 · Medicare	22,944	16,998	5,946	(22,944)	22,173		22,173	
410.161 · Fica	98,107	71,971	26,136	(98,107)	94,810		94,810	Do they pay FICA? Looks like they do
410.162 · Unemployment Compensation	15,794	8,532	7,262		-		15,794	
410.163 · Training	5,000	2,930	2,070		-		5,000	
410.165 · Police Pension MMO	481,343	500,796	(19,453)		-	86,020	567,363	MMO

Folcroft Borough
 2022 Budget Template DRAFT
 As of: 10/12/21

	2021 Budget	2022 YTD Actual As of: 9/30/21	Variance from Budget	FY22 Assumptions			2022 Budget	Notes
				Back out 2021 Salary Budgets	2022 Salary Increases	Other 2022 Assumptions		
410.187 · Education Expense	-	900	(900)		-	1,000	1,000	
410.191 · Cleaning Allowance	3,500	1,766	1,734		-		3,500	
410.192 · Clothing Allowance	-	500	(500)		-	500	500	
410.193 · Other Service and Charges		1,268	(1,268)		-	2,000	2,000	
410.194 · Police Dog		1,904	(1,904)		-	2,000	2,000	
410.210 · Office Supplies	5,000	4,316	684		-		5,000	
410.231 · Vehicle Fuel - Gasoline	35,000	26,346	8,654		-		35,000	
410.238 · Uniforms - Officers & Cross. Gu	3,000	9,234	(6,234)		-	8,000	11,000	
410.240 · Vehicle Detailing		1,750	(1,750)		-	2,000	2,000	
410.242 · Police Supplies	8,500	4,329	4,171		-		8,500	
410.249 · Ammunition	5,000	3,415	1,585		-		5,000	
410.321 · Communication - Telephone	3,500	10,356	(6,856)		-	10,000	13,500	
410.351 · Automobile Liability Insurance	40,000	22,527	17,473		-		40,000	
410.352 · General Liability Insurance	75,000	27,951	47,049		-		75,000	
410.353 · Police Professional Liab. Insur	22,000	-	22,000		-		22,000	
410.354 · Worker's Compensation Insurance	135,000	88,394	46,606		-		135,000	
410.355 · Commercial Crime	3,500	9,317	(5,817)		-	10,000	13,500	
410.374 · Vehicle Repair Maintenance	40,000	54,284	(14,284)		-	12,000	52,000	
410.380 · Dues, Fees, & Publications		172	(172)		-		-	
410.420 · Dues, Subscript. & Memberships	1,500	538	962		-		1,500	
410.450 · Turnkey - Prisoners		6,576	(6,576)		-	8,000	8,000	
410.750 · Capital Purchases - Other Equip	-	10,194	(10,194)		-		-	?
410.752 · Capital Purchases		-	-		-		-	
410.840 · Police Vehicles	35,000	33,553	1,447		-	15,000	50,000	Per Donna's meeting
410.900 · Miscellaneous Police Expenses	20,000	3,753	16,247		-		20,000	
Total 410.000 · Police	3,303,296	2,620,130	683,166	(1,663,418)	1,646,179	196,520	3,482,577	
411.00 · Fire								
411.100 · Salary - Fire Marshall	5,000	6,250	(1,250)	(5,000)	7,725		7,725	
411.159 · Medicare	73	91	(18)	(73)	112		112	
411.161 · Fica	310	388	(78)	(310)	479		479	
411.200 · Materials and Supplies	7,800	420	7,380		-		7,800	
411.231 · Vehicle Fuel - Gasoline	3,000	211	2,789		-		3,000	
411.321 · Communication - Telephone	1,000	717	283		-		1,000	
411.363 · Hydrant Rentals	19,050	14,259	4,791		-		19,050	
411.374 · Vehicles - Maintenance	17,500	24,772	(7,272)		-		17,500	
411.900 · Miscellaneous Fire Expenses	18,000	7,500	10,500		-		18,000	
New Fire Truck- Financed Payments	-	-	-	-	-	-	-	Payments not expected to begin until 2023
Total 411.00 · Fire	71,733	54,607	17,126	(5,383)	8,316	-	74,666	
413.000 · Public Safety - Regul.\Zoning								
413.131 · Salary - Code Enforcement	15,600	22,788	(7,188)	(15,600)	16,068		16,068	S/b \$300/wk, not sure why YTD is so high
413.132 · Salary - Inspections Service	168,250	-	168,250		-	(168,250)	-	Who works in this department?
413.159 · Medicare	226	158	68	(226)	233		233	
413.161 · Fica	967	678	290	(967)	996		996	
413.200 · Materials and Supplies	2,500	3,464	(964)		-		2,500	
413.230 · Vehicle Repair & Maint.- Code	-	965	(965)		-		-	

