

**OFFICIAL
BOROUGH OF JEFFERSON HILLS
RESOLUTION NO. 41-2012**

A RESOLUTION OF THE BOROUGH OF JEFFERSON HILLS, COUNTY OF ALLEGHENY, COMMONWEALTH OF PENNSYLVANIA, APPROPRIATING SPECIFIC SUMS ESTIMATED TO BE REQUIRED FOR THE SPECIFIC PURPOSES OF THE MUNICIPAL GOVERNMENT, HEREINAFTER SET FORTH, DURING THE YEAR 2013

BE IT RESOLVED AND ENACTED, and it is hereby resolved and enacted by the Council of the Borough of Jefferson Hills, County of Allegheny, Commonwealth of Pennsylvania:

SECTION 1. That for the expenditures and expenses of the fiscal year 2013, amounts are hereby appropriated from the fund equities, revenues, and other financing sources available for the year 2013 for the specific purposes set forth in Appendix A.

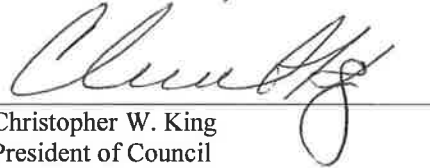
SECTION 2. An estimate of the specific items making up the amount appropriated to the respective departments is on file in the Administrative offices of the Borough of Jefferson Hills.

SECTION 3. That any resolution conflicting with this resolution be and the same is hereby repealed insofar as the same affects this resolution.

RESOLVED AND ADOPTED by the Council of the Borough of Jefferson Hills this 10th day of December, 2012.



Michael A. Green
Mayor



Christopher W. King
President of Council

CERTIFICATION

*To the Secretary of Community and Economic Development
Commonwealth of Pennsylvania
Harrisburg, Pennsylvania*

I HEREBY CERTIFY that the foregoing is a true and correct copy of Resolution No. 41-2012 enacted by the Council of the Borough of Jefferson Hills, County of Allegheny, on the 10TH day of December, 2012.


Douglas C. Arndt
Secretary/Manager

(SEAL)

BOROUGH OF JEFFERSON HILLS, PENNSYLVANIA

2013 BUDGET



MEMBERS OF BOROUGH COUNCIL

Christopher W. King - President
James A. Weber – Vice President
Janice R. Cmar
Vickie Ielase
Tracey P. Khalil
David T. Montgomery
Mary K. Reynolds

APPROVED
December 10, 2012

OFFICE OF THE MAYOR
Michael A. Green



Table of Contents

1. Budget Message

Borough Manager's Budget Message	ii-iv
----------------------------------------	-------

2. Budget Summary

Budget Overview	1-4
General Fund Revenue Summary	5-6
General Fund Expenditure Summary	7-8
General Fund Expenditures by Type	9
General Fund – Fund Balance	10

3. General Fund Revenue

Real Estate Taxes	11-13
Earned Income Taxes	14
Other Taxes	15
Other Revenues	16-21

4. General Fund Expenditures

General Government

Mayor and Council	22
Finance and Administration	23
Tax Collection	24
Borough Building	25

Public Safety

Police Protection	26
Fire Protection	27
Planning and Zoning	28

Health and Human Services	29
Sanitation and Recycling	30
Public Works	31-32
Recreation, Parks and Library	33-34
Debt Service	35
Interfund Transfers Out	36
Unallocated Costs	37
Allocated Costs	38
Capital Projects	39

5. Other Funds

Sewer Revenue Fund	40-42
Highway Aid Fund	43
Sinking Fund	44

BOROUGH OF JEFFERSON HILLS

PRESIDENT
Christopher W. King

VICE PRESIDENT
James A. Weber

COUNCIL MEMBERS
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Vickie Ielase
Tracey P. Khalil
David T. Montgomery
Kathleen Reynolds

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MAYOR
Michael A. Green

MANAGER/SECRETARY
Douglas C. Arndt

FINANCE OFFICER/TREASURER
Andrew McCreery

SOLICITOR
William F. Shimko

ENGINEER
Ruthann L. Omer

TO: Borough Council Members

FROM: Douglas C. Arndt, Borough Manager

DATE: November 13, 2012 (Figures revised after December 10, 2012 Budget Adoption)

RE: 2013 Budget Message

I am pleased to present for your consideration the proposed Borough budget for the year 2013. The proposed budget totals \$8,149,715 for the General Fund, \$3,718,995 for the Sewer Revenue Fund and \$277,500 for the Highway Aid Fund, for a total combined funds budget of \$12,146,210.

The budgets for all funds are balanced using a combination of ongoing revenue sources and available fund balances. Details of the proposed budgets for each fund are presented later in this document. The main purpose of this message is to summarize the proposed budget and put forth some issues that will need to be considered by Council as the final budget adoption process moves forward. When adopted in its final form, the budget becomes a working plan of deliverable services and projects to be completed over the next year.

General Fund Budget

- The two most significant components of revenue continue to be real estate and earned income taxes. Together, the two taxes will account for approximately 68% of revenue generated in 2013.
- The budget assumes a property reassessment that will result in an increase of five (5) percent over real estate revenue received in 2012. Because of the reassessment and anti-windfall legislation, it is expected that the real estate tax millage rate will decrease from 5.63 mills to around 4.624 mills depending upon the results of appeals.
- Allegheny County has indicated that final property valuations for 2013 will only be available to municipalities on or about December 17, 2012. Because of this and our desire to comply with the anti-windfall provision, consideration is being given to adoption of the 2013 budget in December 2012 while waiting to establish the final 2013 real estate tax millage rate in January 2013.
- Staffing levels are expected to remain the same as last year with the addition of an engineering employee. Due to some transition within the Police Department, two (2) officers are budgeted to be hired as a result of recent police officer testing for a total compliment of 17 sworn officers in 2013.

- Financial support of the Jefferson Hills Library and existing recreation programs is continued.
- The use of fund balance from the General Fund to support the budget is significant at \$1,001,600.

Sewer Revenue Fund Budget

- Sewer user fees, the largest revenue source, are scheduled to remain at the current level of \$8.50 per 1,000 gallons in 2013. This rate may need to be adjusted higher in future years due to required capital projects.
- Funding of required maintenance of the sanitary sewer system will continue in 2013.
- Staffing levels are expected to remain the same as last year.
- Debt service expenses will decrease substantially due to a large amount of the remaining sanitary sewer bond obligation being paid in 2012. This will free up some needed funding for large capital expenditures next year and possible borrowing in the future.
- Assuming the Borough's Act 537 Plans are approved by the PaDEP in 2013, efforts will begin to identify funding sources for required capital projects.

Capital Projects

- The capital projects contemplated for funding in 2013 were identified in the 2013-2022 Capital Improvements Plan reviewed by Council earlier this year.
- This year's budget continues an emphasis on capital improvements to maintain the Borough's infrastructure, facilities and equipment.
- \$864,300 in spending for capital projects has been proposed for the General Fund, and \$1,416,224 in spending for Sewer Revenue Fund capital projects.
- The annual road improvement program is funded for 2013 at its current level in the amount of \$435,000.
- The Beedle Park Improvement Project – Phase I has been partially funded in 2013 at a net cost of \$40,000 with the remainder to be budgeted the following year(s).
- Other significant purchases include a new Public Works Department truck for a total of \$160,000 and an expense of \$15,000 for our share of the cost of rehabilitating the McElheny Road Bridge.
- Three (3) significant projects are planned to be funded out of the Sewer Revenue Fund with the largest project being the Walton Road Sewer Upsizing Project budgeted at \$1,125,000.
- One of the most anticipated capital projects scheduled to begin in 2013 is the construction of the new Public Works Garage and Salt Storage Facility which will be funded out of the 2011 bond issue proceeds.

In Summary

The current economic environment continues to present fiscal challenges to all state and local governments and the Borough is not exempt from this challenge. Unfunded mandates by the federal and state governments continue to place a heavy financial burden on municipalities. Jefferson Hills Borough remains a desirable place to live as evidenced by its residential development. While the proposed 2013 Borough budget does maintain current service levels, there is a clear need to either adjust current service levels or find additional resources in the future to fund the services that residents and businesses have come to expect. This became evident during discussions at a recent Council finance committee meeting as we contemplated the Borough's needs for the future.

Acknowledgements

As you know, one of our goals has been to raise the quality of the annual Borough budget document. The budget was for years a single column, line item budget, but has now developed into a document with multi-year financial information and some description. The budget document will continue to improve in its quality and descriptive nature. This year's budget could not have been possible without the result of much effort by the Borough Staff. All department heads and administrative staff are to be commended for their contributions with special thanks going to the Finance Department led by Andrew McCreery, Finance Officer. I greatly appreciate the work everyone has done over the past several months and hope they are satisfied with the document each has helped to create.

Respectfully Submitted,

A handwritten signature in black ink, reading "Douglas C. Arndt". The signature is written in a cursive, flowing style.

Douglas C. Arndt
Borough Manager



Budget Overview

INTRODUCTION

The Borough of Jefferson Hills (Borough) is a municipal government located approximately twelve miles south of the City of Pittsburgh in Allegheny County, Pennsylvania. The Borough was incorporated on January 7, 1952 after first being founded as Jefferson Township on January 22, 1828. According to the 2010 Census, the Borough has 10,619 residents within approximately 16.9 square miles. The Borough is bordered on the north by Pleasant Hills Borough and West Mifflin Borough, on the northeast by the City of Clairton, on the south by West Elizabeth Borough and Union Township, and on the west by South Park Township.

ORGANIZATION

The Borough is governed by a Mayor/Council form of government. The legislative body consists of a seven member council, who elect one member as president and one member as vice president. Council members serve four year terms. Day-to-day management of municipal government falls under the responsibility of the Borough Manager, who is appointed by the Borough Council.

BUDGETED FUNDS

The Borough of Jefferson Hills provides budgets for three separate funds: General Fund, Sewer Revenue Fund (Enterprise) and Highway Aid Fund (Special Revenue). The Borough also accounts for a Sinking Fund per Borough bond requirements. Using the principles of fund accounting, funds are created by state constitution, state statute, borough code or local ordinance and are a separate accounting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts, which comprises its assets, liabilities, fund equity, revenues and expenditures. The compartmentalization of resources, transactions and statements is needed to assure that specific revenue sources will be used to finance specific activities.

PRIMARY SOURCES AND USES

The Borough's primary sources of revenue are **Real Estate Tax (31.3%)**, **Earned Income and Net Profits Tax (15.1%)** and **Sewer User Fees (27.1%)**, which account for 73.5% of the Borough's operating revenue. Additional major revenue is derived from other taxes, intergovernmental revenues and charges for services.

The Borough's major program expenditures include **Police Protection (28.9%)**, **Public Works (23.3%)** and **Sewer Processing Fees (14.3%)**, which account for 66.5% of the Borough's operating expenditures. Other major programs include Finance and Administration, Sanitation and Recycling, Capital Projects and Debt Service. For more information concerning each program, please refer to the corresponding sections of the 2013 Budget.



Budget Overview

BUDGET SCHEDULE

<u>Action</u>	<u>Date</u>
Budget Worksheets to Department Directors	September 14, 2012
Budget Worksheets returned from Department Directors	September 28, 2012
Draft Budget Preparation	October 2012
Finance Committee Budget Discussion	October/November 2012
Draft Budget Presentation to Council	November 13, 2012
Tentative Approval of Budget	November 13, 2012
Finance Committee Budget Discussion (If Needed)	After November 13, 2012
Advertisement of Availability of Draft Budget Advertisement of Tax Ordinance	November 2012
Adoption of 2013 Budget	December 10, 2012

BUDGET ASSUMPTIONS

General Fund Revenues

- **Current Real Estate Taxes** – 2012 Rate = 5.63 mills (5.08 General Purposes, 0.45 Fire Protection, 0.10 Ambulance Services)
 - The projected collection totals for 2012 real estate taxes are \$2,895,850. Due to the anti-windfall provisions of the 2013 Allegheny County reassessment, the Borough will have to set a 2013 millage rate that will net the same collection totals as 2012. If the Borough needs to raise the millage rate, the Borough will have to enact a separate millage increase, with a maximum 5% increase in collection totals. The 2013 Budget includes the 5% increase.
- **Earned Income and Net Profits Tax (EIT)** – Rate = 0.50%
 - Revenues are projected to decrease 2.5% over 2012 actual collections but increase 5.4% over 2012 budgeted amounts. In 2012, employers were required to begin withholding local earned income tax on all employees under Act 32 of 2008. The Borough has seen an increase in 2012 of EIT revenue collection due to this new collection system, which should decrease the 2012 final return payments submitted by Borough residents. Staff anticipates a decrease in EIT collection in the first half of 2013 due to 2012 final return payments being less than prior years, but overall EIT collection to be above historical collection patterns.
- **Real Estate Transfer Tax** – A decrease of \$10,000 from 2012 Budget amounts is projected based on 2012 collection patterns.
- **Sales Tax** – Projected increase of \$20,000 from the 2012 Budget.
- **Local Services Tax** – No increase is projected for 2013.



Budget Overview

General Fund Expenditures

- **Employee Wages**
 - Police Officers Contract – Base salary increase of 3.25%
 - Road Department Contract – Hourly wage increase of 2.5%
 - Clerical Contract – Hourly wage increase of 2.5%
 - Management – Estimated increase of 3.0%
- **Employee Insurance and Benefits**
 - **Health insurance premiums** are projected to increase by 7%.
 - **2013 Minimum Municipal Obligations (MMO)**
 - Police Pension MMO - \$219,854, increase of \$24,997, or 12.8%.
 - Service Employees' MMO - \$7,241, no increase.
 - Non-Uniform Union MMO - \$85,280, increase of \$8,424, or 11.0%.
 - **Workers' Compensation** – The gross premium increased by \$7,267, or 5.2%, but the total annual premium increased by \$24,178, or 15.4%. The larger increase in the annual premium is caused by the Borough's experience modification factor increasing from 1.129 to 1.238. The experience modification factor is derived from the last three years of claims history with respect to the entire workers' compensation pooled trust.
 - **Life Insurance Premiums** – Costs remain constant due to no increase in life insurance premiums.
 - **Short Term Disability (STD) Premiums** – Costs remain constant due to no increase in the STD factor.
- **Refuse & Recycling Collection** – Estimated \$14,100 increase, or 2.1%, due to contractual obligations with the refuse contractor.
- **Other Operating Expenditures** – Excluding personnel wages and fringe benefits, the 2013 budget has a 2.0% decrease in other operating expenditures.
- **Debt Service** – Debt service payments are projected to decrease by \$6,062, or 1.7%.

General Fund Capital Expenditures

Total General Fund Capital Expenditures			
\$864,300			
<u>Public Works</u>		<u>Police</u>	
Road Improvements	\$ 435,000	2-Police Interceptors	\$ 75,000
International Dump Truck	160,000	2-Mobile Recording System Devices	10,100
McElheny Bridge Improvements	15,000	2-Desktop Computers	2,500
Road Signage	10,000	2-Mobile Data Terminals	4,850
Subtotal: Public Works	<u>\$ 620,000</u>	2-VASCAR-Plus Units	2,850
		Subtotal: Police	<u>\$ 95,300</u>
<u>Parks</u>		<u>Other Departments</u>	
Beedle Park Phase I	\$ 80,000	Borough Building Improvements	\$ 22,500
885 Park Tennis Court Resurfacing	8,000	Demolition of Unsafe Structures	12,500
2-Walk Behind Mowers	13,000	Administration Equipment	2,500
1-Rider Mower	8,000	Planning and Zoning Equipment	2,500
Subtotal: Parks	<u>\$ 109,000</u>	Subtotal: Other Departments	<u>\$ 40,000</u>



Budget Overview

Sewer Revenue Fund

- **Revenues** – Projected revenues for the Sewer Revenue Fund are projected to remain flat. The sewer user fee is projected to remain at \$8.50 per 1,000 gallons.
- **Sewer Processing Fees** – Sewer processing fees are projected to increase by \$80,000 over 2012 estimated amounts due to a rate increase from Clairton Municipal Authority (CMA). In August of 2012, CMA increased their fees from \$1.50 to \$2.00 per 1,000 gallons, or 33%.
- **Operating Expenses** – Operating expenses (excluding sewer processing fees) are projected to decrease by \$31,130 over 2012 Budget amounts.
- **Debt Service** – Debt service expenses are projected to decrease by \$319,823 due to a large percentage of the remaining sewer bond obligations being paid in 2012.
- **Capital Expenses**
 - **Walton Road Construction and Engineering** - \$1,125,000 – This project is for an upsizing of the sanitary sewer line along Walton Road. The project will be completed over two years. All engineering should be done in 2013, with construction beginning in 2013 and ending in 2014.
 - **Operation and Maintenance Plan** - \$200,000 – The Borough is committed to the upkeep of all Borough sewer lines. This allocation is for the continuation of the operation and maintenance plan established by the Borough.
 - **Manhole Rehabilitation** - \$91,224



General Fund Revenue Summary

	2010 Actual	2011 Actual	2012 Budget	2012 Estimate	2013 Budget
<u>Tax Revenues</u>					
Real Estate Taxes	\$ 2,973,745	\$ 3,052,960	\$ 3,074,143	\$ 3,104,850	\$ 3,265,840
Earned Income Taxes	1,403,036	1,456,668	1,490,000	1,610,000	1,570,000
Real Estate Transfer Tax	155,483	157,716	130,000	115,000	120,000
Sales Tax	192,048	199,984	195,000	210,000	215,000
Mercantile Tax	35,640	20,822	40,000	24,500	25,000
Local Services Tax	220,363	220,515	220,000	200,000	220,000
Public Utility Realty Tax	7,161	6,802	7,000	7,000	7,000
Payment in Lieu of Parking Tax	60,000	45,000	60,000	76,800	61,800
Total Tax Revenues	\$ 5,047,476	\$ 5,160,467	\$ 5,216,143	\$ 5,348,150	\$ 5,484,640
<u>Non-Tax Revenues</u>					
Licenses and Permits	312,758	477,071	314,400	312,600	338,250
Fines and Forfeits	70,225	92,731	85,000	91,000	94,000
Interest Earnings	3,572	1,976	700	1,200	1,200
Rents and Royalties	2,055	1,096	-	11,125	11,125
Intergovernmental	332,403	448,727	498,625	300,436	261,650
Charges for Services	763,292	725,499	682,076	729,410	730,550
Other Revenue	243,531	227,685	331,513	310,595	126,700
Total Non-Tax Revenues	\$ 1,727,836	\$ 1,974,785	\$ 1,912,314	\$ 1,756,366	\$ 1,563,475
Subtotal Operating Revenues	\$ 6,775,312	\$ 7,135,252	\$ 7,128,457	\$ 7,104,516	\$ 7,048,115
Interfund Transfers In	108,407	464,352	213,407	100,000	100,000
Forfeiture Account Revenue	60,174	8,497	-	15,972	-
Use of Fund Balance	158,225	-	869,056	470,058	1,001,600
Total Revenue	\$ 7,102,118	\$ 7,608,101	\$ 8,210,920	\$ 7,690,546	\$ 8,149,715



General Fund Revenue Summary

				Increase/(Decrease)	
	2012	2012	2013	Budget v.	Estimate v.
	Budget	Estimate	Budget	Budget	Budget
<u>Tax Revenues</u>					
Real Estate Taxes	\$ 3,074,143	\$ 3,104,850	\$ 3,265,840	6.2%	5.2%
Earned Income Taxes	1,490,000	1,610,000	1,570,000	5.4%	-2.5%
Real Estate Transfer Tax	130,000	115,000	120,000	-7.7%	4.3%
Sales Tax	195,000	210,000	215,000	10.3%	2.4%
Mercantile Tax	40,000	24,500	25,000	-37.5%	2.0%
Local Services Tax	220,000	200,000	220,000	0.0%	10.0%
Public Utility Realty Tax	7,000	7,000	7,000	0.0%	0.0%
Payment in Lieu of Parking Tax	60,000	76,800	61,800	3.0%	-19.5%
Total Tax Revenues	\$ 5,216,143	\$ 5,348,150	\$ 5,484,640	5.1%	2.6%
<u>Non-Tax Revenues</u>					
Licenses and Permits	314,400	312,600	338,250	7.6%	8.2%
Fines and Forfeits	85,000	91,000	94,000	10.6%	3.3%
Interest Earnings	700	1,200	1,200	71.4%	0.0%
Rents and Royalties	-	11,125	11,125	0.0%	0.0%
Intergovernmental	498,625	300,436	261,650	-47.5%	-12.9%
Charges for Services	682,076	729,410	730,550	7.1%	0.2%
Other Revenue	331,513	310,595	126,700	-61.8%	-59.2%
Total Non-Tax Revenues	\$ 1,912,314	\$ 1,756,366	\$ 1,563,475	-18.2%	-11.0%
Subtotal Operating Revenues	\$ 7,128,457	\$ 7,104,516	\$ 7,048,115	-1.1%	-0.8%
Interfund Transfers In	213,407	100,000	100,000	-53.1%	0.0%
Forfeiture Account Revenue	-	15,972	-	0.0%	0.0%
Use of Fund Balance	869,056	470,058	1,001,600	15.3%	113.1%
Total Revenue	\$ 8,210,920	\$ 7,690,546	\$ 8,149,715	-0.7%	6.0%



General Fund Expenditure Summary

	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Budget</u>	<u>2012 Estimate</u>	<u>2013 Budget</u>
<u>Operating Expenditures</u>					
<u>General Government</u>					
Mayor and Council	\$ 36,301	\$ 50,220	\$ 60,205	\$ 57,410	\$ 61,780
Finance and Administration	673,185	708,011	709,663	567,183	717,431
Tax Collection	103,659	88,440	90,115	86,105	88,330
Borough Building	171,153	184,527	189,223	183,783	196,820
Subtotal General Government	<u>984,298</u>	<u>1,031,198</u>	<u>1,049,206</u>	<u>894,481</u>	<u>1,064,361</u>
<u>Public Safety</u>					
Police Protection	2,246,555	2,397,466	2,660,608	2,619,705	2,681,923
Fire Protection	189,756	231,999	196,420	201,779	216,170
Planning and Zoning	336,359	366,769	342,341	339,050	383,951
Subtotal Public Safety	<u>2,772,670</u>	<u>2,996,234</u>	<u>3,199,369</u>	<u>3,160,534</u>	<u>3,282,044</u>
Health and Human Services	9,995	7,490	11,000	8,500	10,000
Sanitation and Recycling	513,430	657,697	659,300	646,825	673,400
Public Works	1,086,978	1,051,063	1,099,869	1,014,446	1,138,014
Recreation, Parks and Library	318,093	315,117	365,661	349,701	389,178
Unallocated Costs	391,280	385,769	434,309	461,937	332,950
Total Operating Expenditures	<u>\$ 6,076,744</u>	<u>\$ 6,444,568</u>	<u>\$ 6,818,714</u>	<u>\$ 6,536,424</u>	<u>\$ 6,889,947</u>
<u>Non-Operating Expenditures</u>					
Debt Service	\$ 215,293	\$ 215,894	\$ 356,270	\$ 356,270	\$ 350,208
<u>Capital Projects</u>					
Capital Improvements	358,175	474,453	715,000	545,154	540,000
Buildings	50,505	8,819	58,657	32,637	43,000
Machinery and Equipment	285,077	180,746	192,105	175,896	281,300
Subtotal Capital Projects	<u>693,757</u>	<u>664,018</u>	<u>965,762</u>	<u>753,687</u>	<u>864,300</u>
Total Non-Operating Expend.	<u>\$ 909,050</u>	<u>\$ 879,912</u>	<u>\$ 1,322,032</u>	<u>\$ 1,109,957</u>	<u>\$ 1,214,508</u>
Subtotal Expenditures	<u>\$ 6,985,794</u>	<u>\$ 7,324,480</u>	<u>\$ 8,140,746</u>	<u>\$ 7,646,381</u>	<u>\$ 8,104,455</u>
Interfund Transfers Out	98,071	83,308	70,174	19,180	45,260
Forfeiture Account Expenditures	18,253	8,205	-	24,985	-
Surplus to Fund Balance	-	192,108	-	-	-
Total Expenditures	<u>\$ 7,102,118</u>	<u>\$ 7,608,101</u>	<u>\$ 8,210,920</u>	<u>\$ 7,690,546</u>	<u>\$ 8,149,715</u>



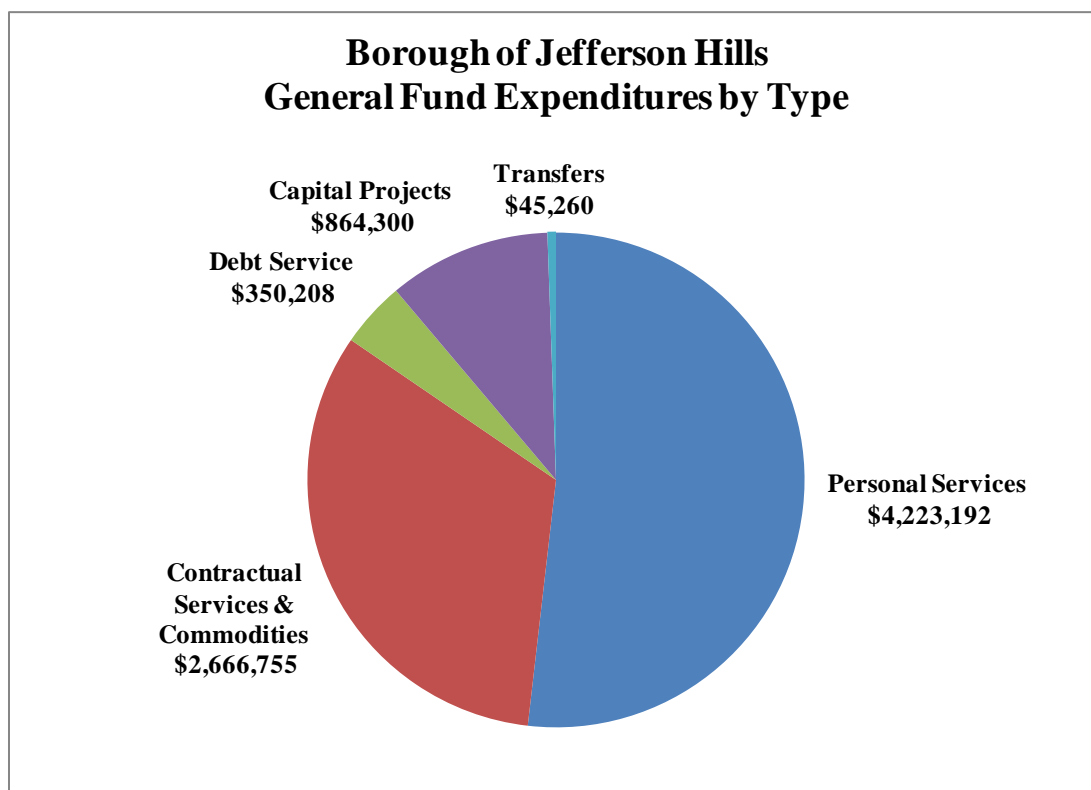
General Fund Expenditure Summary

	2012 Budget	2012 Estimate	2013 Budget	Increase/(Decrease) Budget v. Budget	Estimate v. Budget
<u>Operating Expenditures</u>					
<u>General Government</u>					
Mayor and Council	\$ 60,205	\$ 57,410	\$ 61,780	2.6%	7.6%
Finance and Administration	709,663	567,183	717,431	1.1%	26.5%
Tax Collection	90,115	86,105	88,330	-2.0%	2.6%
Borough Building	189,223	183,783	196,820	4.0%	7.1%
Subtotal General Government	1,049,206	894,481	1,064,361	1.4%	19.0%
<u>Public Safety</u>					
Police Protection	2,660,608	2,619,705	2,681,923	0.8%	2.4%
Fire Protection	196,420	201,779	216,170	10.1%	7.1%
Planning and Zoning	342,341	339,050	383,951	12.2%	13.2%
Subtotal Public Safety	3,199,369	3,160,534	3,282,044	2.6%	3.8%
Health and Human Services	11,000	8,500	10,000	-9.1%	17.6%
Sanitation and Recycling	659,300	646,825	673,400	2.1%	4.1%
Public Works	1,099,869	1,014,446	1,138,014	3.5%	12.2%
Recreation, Parks and Library	365,661	349,701	389,178	6.4%	11.3%
Unallocated Costs	434,309	461,937	332,950	-23.3%	-27.9%
Total Operating Expenditures	\$ 6,818,714	\$ 6,536,424	\$ 6,889,947	1.0%	5.4%
<u>Non-Operating Expenditures</u>					
Debt Service	\$ 356,270	\$ 356,270	\$ 350,208	-1.7%	-1.7%
<u>Capital Projects</u>					
Capital Improvements	715,000	545,154	540,000	-24.5%	-0.9%
Buildings	58,657	32,637	43,000	-26.7%	31.8%
Machinery and Equipment	192,105	175,896	281,300	46.4%	59.9%
Subtotal Capital Projects	965,762	753,687	864,300	-10.5%	14.7%
Total Non-Operating Expend.	\$ 1,322,032	\$ 1,109,957	\$ 1,214,508	-8.1%	9.4%
Subtotal Expenditures	\$ 8,140,746	\$ 7,646,381	\$ 8,104,455	-0.4%	6.0%
Interfund Transfers Out	70,174	19,180	45,260	-35.5%	136.0%
Forfeiture Account Expenditures	-	24,985	-	0.0%	0.0%
Total Expenditures	\$ 8,210,920	\$ 7,690,546	\$ 8,149,715	-0.7%	6.0%



General Fund Expenditures by Type

Department	Personal Services	Contractual Services & Commodities	Non-Operating	2013 Budget	Percentage of Budget
Mayor and Council	\$ 21,530	\$ 40,250	\$ -	\$ 61,780	0.8%
Finance and Administration	461,931	255,500	-	717,431	8.8%
Tax Collection	10,765	77,565	-	88,330	1.1%
Borough Building	-	196,820	-	196,820	2.4%
Police Protection	2,504,473	177,450	-	2,681,923	32.9%
Fire Protection	24,000	192,170	-	216,170	2.7%
Planning and Zoning	240,451	143,500	-	383,951	4.7%
Health and Human Services	-	10,000	-	10,000	0.1%
Sanitation and Recycling	-	673,400	-	673,400	8.3%
Public Works	827,214	310,800	-	1,138,014	14.0%
Recreation, Parks and Library	132,828	256,350	-	389,178	4.8%
Unallocated Costs	-	332,950	-	332,950	4.1%
Debt Service	-	-	350,208	350,208	4.3%
Capital Projects	-	-	864,300	864,300	10.6%
Interfund Transfers Out	-	-	45,260	45,260	0.4%
Total General Fund Budget	\$ 4,223,192	\$ 2,666,755	\$ 1,259,768	\$ 8,149,715	100.0%
<i>Percentage of Budget</i>	<i>51.8%</i>	<i>32.7%</i>	<i>15.5%</i>		





General Fund – Fund Balance

	2010 Actual	2011 Actual	2012 Budget	2012 Estimate	2013 Budget
<u>General Fund - Fund Balances</u>					
Fund Balance - Beginning	\$ 3,208,677	\$ 3,050,452	\$ 3,242,560	\$ 3,242,560	\$ 2,772,502
Total Revenues	6,943,893	7,608,101	7,341,864	7,220,488	7,148,115
Total Expenditures	(7,102,118)	(7,415,993)	(8,210,920)	(7,690,546)	(8,149,715)
Fund Balance - Ending	<u>\$ 3,050,452</u>	<u>\$ 3,242,560</u>	<u>\$ 2,373,504</u>	<u>\$ 2,772,502</u>	<u>\$ 1,770,902</u>
Nonspendable:					
Prepaid Items	130,152	145,178	145,000	150,000	155,000
Restricted for:					
Public Safety	79,711	80,002	80,002	70,989	70,989
Educational Service Agency	-	6	-	-	-
Committed to:					
Beedle Park Timbering	-	16,484	16,484	16,484	16,484
Natural Gas Royalties - Beedle Park	-	14,189	14,189	16,189	18,189
Culture and Recreation	-	11,003	11,003	14,003	16,003
Unassigned:					
Contingency Funds	2,114,911	2,116,427	1,247,371	2,000,000	800,000
General Funds	725,678	859,271	859,455	504,837	694,237
Total Fund Balance	<u>\$ 3,050,452</u>	<u>\$ 3,242,560</u>	<u>\$ 2,373,504</u>	<u>\$ 2,772,502</u>	<u>\$ 1,770,902</u>
Unassigned Fund Balance as a Percentage of Expenditures	40.0%	40.1%	25.7%	32.6%	18.3%



Real Estate Taxes

REAL ESTATE TAXES

<u>Real Estate Taxes</u>	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Budget</u>	<u>2012 Estimate</u>	<u>2013 Budget</u>
01-301-100 Current Year Real Estate	\$2,746,040	\$2,845,978	\$2,874,143	\$2,895,850	\$3,056,340
01-301-200 Prior Year Real Estate	86,777	70,666	65,000	67,000	67,500
01-301-300 Delinquent Real Estate	139,895	112,992	110,000	115,000	117,000
01-301-600 Interim Real Estate	1,033	23,324	25,000	27,000	25,000
Total Real Estate Taxes	<u>\$2,973,745</u>	<u>\$3,052,960</u>	<u>\$3,074,143</u>	<u>\$3,104,850</u>	<u>\$3,265,840</u>

Real estate taxes are one of the Borough of Jefferson Hills' main revenue sources. Real estate taxes are assessed on all commercial, industrial, residential and other non-exempt real estate. Real estate tax is calculated as a product of two factors: the millage rate and the assessed value of a property. As of the beginning of 2012, the Borough had a total of 5,416 real estate parcels, of which 5,240 were taxable. The breakdown is as follows:

	<u>No. of Parcels</u>	<u>Residential</u>	<u>Non-Residential</u>
<u>Taxable</u>			
Building + Land	4,100	3,923	177
Land Only	<u>1,140</u>	<u>1,029</u>	<u>111</u>
Total Taxable	<u>5,240</u>	4,952	288
Exempt	<u>176</u>		
Total Parcels	<u>5,416</u>		

The Allegheny County Office of Property Assessments determines the assessed value of all properties within the Borough of Jefferson Hills. In 2000, Allegheny County conducted a tax reassessment of every parcel of property in the County, and also changed the ratio of the assessed value to be 100% of the market value of a property. The County took into consideration the status and condition of adjacent properties and, in the case of commercial and industrial properties, their value in terms of business profitability. In 2012, Allegheny County assessed all existing properties and future new construction based on assessment values established in 2002.

For 2013, Allegheny County is under a Court Order by the Allegheny County Court of Common Pleas Judge Stanton Wettick to reassess all properties in the County and those values will be effective for 2013 for all municipalities. In early 2012, the Borough received a 2013 preliminary assessment listing that indicated that Borough taxable properties cumulatively went up by 31.0%. After all property assessment appeals are heard, the Borough will receive a final 2013 property assessment certification and will use that value to calculate the real estate millage for 2013.



Real Estate Taxes

Allegheny County has an anti-windfall provision which precludes the Borough from receiving more than a 5% increase in real estate tax collections. The determination of the millage rate for 2013 is a two-step process for the Borough. First, the Borough will need to determine the estimated real estate tax revenue for 2012 using current and historical collection rates. After estimating total revenue collected, the Borough will use the new 2013 assessments to establish a millage rate that will provide revenue neutrality with respect to 2012 collections. If the Borough were to increase real estate tax revenues, Council would have to pass a separate ordinance for the increase in millage not to exceed 5% in total revenue collected. The 2013 Budget includes the 5% increase described above.

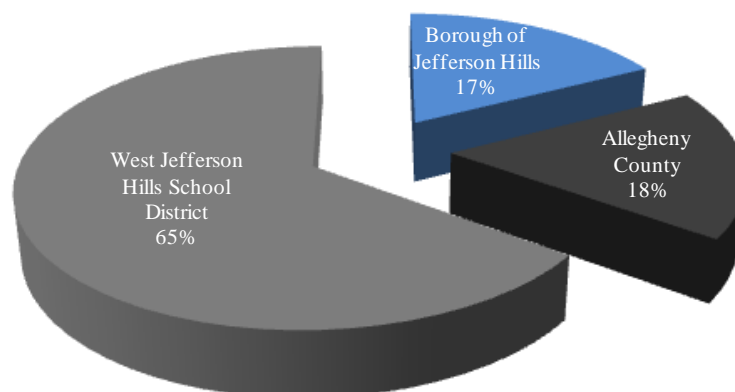
Millage Rate

The Borough of Jefferson Hills' real estate tax rate for all purposes in 2012 was 5.63 mills. Under the laws of the Commonwealth of Pennsylvania, the Borough enacted separate millage rates for fire protection and ambulance services; therefore, the combined millage rate was divided by the following rates: 5.08 mills for general purposes; 0.45 mills for fire protection; and .10 mills for ambulance services. The Borough intends to allocate the same amount of real estate tax revenue to fire protection and ambulance services in 2013.

Real Estate Tax per Median Property Value

The millage rate is calculated by dividing the total Borough mills by \$1,000, then multiplying that value by the assessed value of the real estate parcel. A taxable real estate parcel in the Borough is also taxed by Allegheny County and the West Jefferson Hills School District. The following example illustrates the total real estate tax paid by a taxpayer in 2012 whose parcel is valued at \$85,300.

Taxing Authority	2012 Millage Rate	Real Estate Tax
Borough of Jefferson Hills	5.63	\$ 480.24
Allegheny County	5.69	485.36
West Jefferson Hills School District	21.08	1,798.12
		\$ 2,763.72

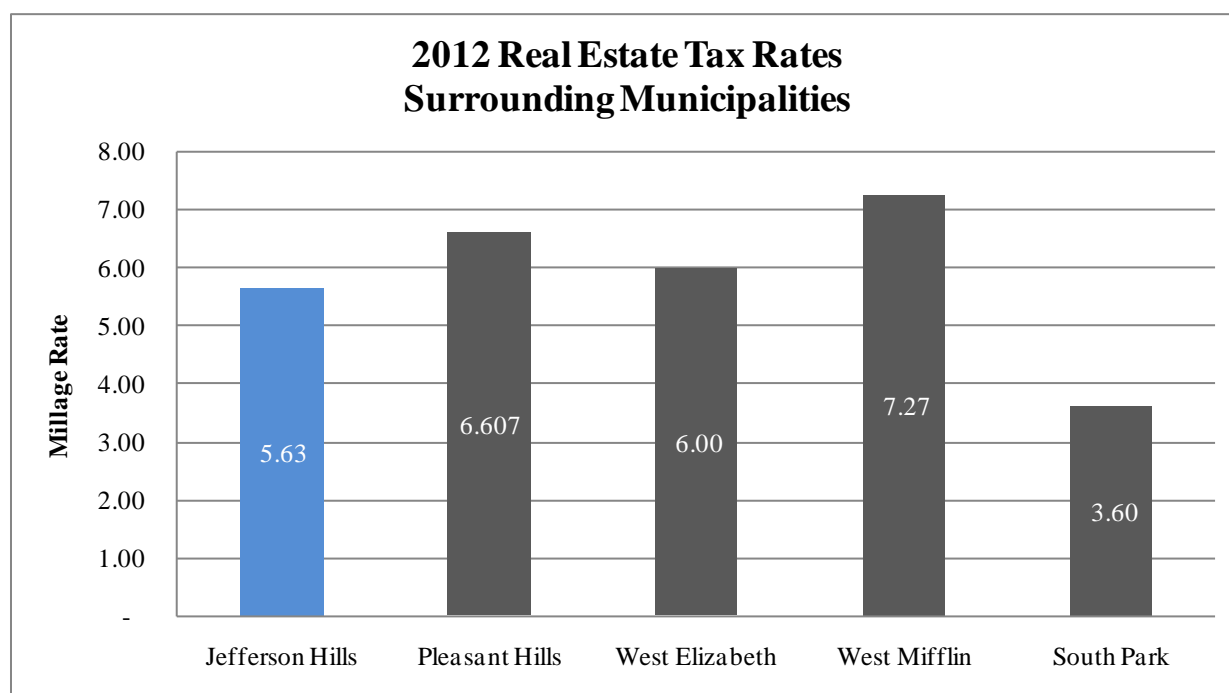


Historical Assessed Valuation and Millage Rates

Year	Total	Assessed Value	Millage Rate
	Assessed Value	% Change	
2003	512,193,125	n/a	4.63
2004	507,711,372	-0.9%	5.63
2005	518,654,366	2.2%	5.63
2006	527,401,515	1.7%	5.63
2007	549,032,627	4.1%	5.63
2008	556,839,175	1.4%	5.63
2009	574,066,572	3.1%	5.63
2010	585,272,844	2.0%	5.63
2011	603,210,097	3.1%	5.63
2012	615,199,537	2.0%	5.63
2013^	786,434,497	27.8%	4.40

^ Final assessed value and millage rate will be determined after Allegheny County releases certified value on December 17, 2012. Estimates shown above provide revenue neutrality for 2013.

Comparative Millage Rates – Surrounding Municipalities





Earned Income Taxes

EARNED INCOME TAXES

<u>Earned Income Taxes</u>	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Budget</u>	<u>2012 Estimate</u>	<u>2013 Budget</u>
01-310-210 Current Earned Income Taxes	\$ 1,323,420	\$ 1,370,694	\$ 1,400,000	\$ 1,550,000	\$ 1,520,000
01-310-230 Delinquent Earned Income Taxes	79,616	85,974	90,000	60,000	50,000
Total Earned Income Taxes	<u>\$ 1,403,036</u>	<u>\$ 1,456,668</u>	<u>\$ 1,490,000</u>	<u>\$ 1,610,000</u>	<u>\$ 1,570,000</u>

In 1965, Act 511 commonly known as the “Local Tax Enabling Act” was enacted into law to provide Pennsylvania municipalities and school districts a means of funding their operations by levying certain types of taxes as defined by the Act. The Earned Income and Net Profit Tax is one of the taxes defined in Act 511, and under its authority, the Borough of Jefferson Hills can levy a tax at the rate of 0.50% on all employee compensation of its residents and net profits earned by its residents from unincorporated businesses and professions. The definitions of earned income and net profits were amended in 2002 through Act 166 to conform to the definitions found in the Pennsylvania personal income tax law. The West Jefferson Hills School District also taxes the same type of income at the same rate of .50% on the aforementioned income. Also, there is a credit provision up to the full 1.00% combined rate for earned income and net profits taxes paid to other taxing bodies.

In 2012, changes to the Earned Income and Net Profits Tax law occurred due to the first year of the Commonwealth of Pennsylvania’s Act 32 of 2008. Act 32 of 2008 amended Act 511 of 1965 and mandated that all earned income and net profits tax would be collected by an assigned tax collection district. The new collection system requires all employers to withhold earned income for each one of their employees irrespective of where they reside and submit all withholdings to their tax collection district. The objective of the legislation was to create a streamlined tax collection system with uniform forms and procedures that will simplify the tax collection for companies that conduct business in Pennsylvania.

Earned income and net profits tax is expected to surpass 2012 budget amounts by \$150,000. This is due to the advance payments received from employers due to Act 32. The Borough expects 2012 final returns filed in 2013 to be less due to payments already being submitted by employers in 2012; therefore, the Borough expects current earned income tax to come back toward 2012 budgeted collection levels.

Earned Income Tax for Median Income

An illustration of the amount of earned income tax payable from a Jefferson Hills household with a median household income of \$70,000 is shown below:

<u>Taxing Authority</u>	<u>2013 EIT Rate</u>	<u>Earned Income Tax</u>
Borough of Jefferson Hills	0.50%	\$ 350
West Jefferson Hills School District	0.50%	350
		<u>\$ 700</u>



Other Taxes

OTHER TAXES

Other Taxes	2010 Actual	2011 Actual	2012 Budget	2012 Estimate	2013 Budget
01-310-100 Real Estate Transfer Tax	\$ 155,483	\$ 157,716	\$ 130,000	\$ 115,000	\$ 120,000
01-310-300 Sales Tax	192,048	199,984	195,000	210,000	215,000
01-310-310 Mercantile Tax	35,640	20,822	40,000	24,500	25,000
01-310-500 Local Services Tax	220,363	220,515	220,000	200,000	220,000
01-355-100 Public Utility Realty Tax	7,161	6,802	7,000	7,000	7,000
01-310-800 Payment in Lieu of Parking Tax	60,000	45,000	60,000	76,800	61,800
Total Other Taxes	\$ 670,695	\$ 650,839	\$ 652,000	\$ 633,300	\$ 648,800

Real Estate Transfer Tax

This 0.5% tax, collected for the Borough by the County Recorder of Deeds through the sale of deed transfer stamps, is on the sale price of all property in the Borough of Jefferson Hills. The West Jefferson Hills School District also receives 0.5%.

Sales Tax

This tax is collected by the Pennsylvania Department of Revenue and 25% of all collections are distributed to qualifying municipalities of Allegheny County.

Mercantile Tax

This is a tax imposed on wholesale and retail dealers/vendors of goods, wares, merchandise and persons engaged in food service (retail only) at the rate of three-quarter mill (.0075) on each \$1 of the volume of the annual gross business transacted.

Local Services Tax

The Local Services Tax is a \$47.00 annual tax levied on all persons employed within the corporate limit of the Borough of Jefferson Hills and make over \$12,000 annually.

Public Utility Realty Tax

This is a Commonwealth of Pennsylvania tax on public utilities which is distributed back to municipalities based on a distribution formula established by the Commonwealth.

Payment in Lieu of Parking Tax

This is a payment from the Jefferson Regional Medical Center (JRMC) according to an agreement signed in 2010. The agreement states that JRMC will pay the Borough a specified amount in lieu of a tax imposed related to transactions of patrons for non-residential parking places.

LICENSES AND PERMITS

<u>Licenses and Permits</u>	2010 Actual	2011 Actual	2012 Budget	2012 Estimate	2013 Budget
01-321-740 Coin Operated Machine Licenses	\$ 13,250	\$ 14,750	\$ 14,500	\$ 14,250	\$ 14,500
01-321-800 Cable Television Franchise Fees	179,742	305,456	187,600	192,000	195,000
01-321-910 Misc Permits & Fees	270	615	400	200	500
01-322-500 Street Opening Permits	2,791	5,415	2,500	2,000	2,250
01-322-900 Grading Permits	3,100	4,700	3,000	3,000	18,000
01-355-400 Beverage License	1,425	1,400	1,400	3,150	3,000
01-362-410 Building Permits	107,600	133,520	100,000	90,000	100,000
01-362-450 Occupancy Permits	4,580	11,215	5,000	8,000	5,000
Total Licenses and Permits	\$ 312,758	\$ 477,071	\$ 314,400	\$ 312,600	\$ 338,250

Cable Television Franchise Fees

The Borough grants non-inclusive cable franchise agreements to cable service vendors (currently Comcast Cable Communications and Verizon). The Borough receives a 5% franchise fee (5% charge on various cable fees and services) from the vendors. The Borough permits the cable providers to operate within the public right-of-ways. The Borough is not involved in programming or rate setting for cable services.

Other Licenses and Permits

The Borough of Jefferson Hills requires the issuance of licenses and permits for the conduct of certain activities within the municipality. Generally, permits are a means of control to assure that all municipal regulations and ordinances are upheld and to protect the public welfare. Fees charged for permits and licenses are intended to totally cover the cost of inspection, enforcement and administration. The majority of the Borough's permit revenue comes from building permits and the Borough expects a high level of building permits for the foreseeable future.

FINES AND FORFEITS

<u>Fines and Forfeits</u>	2010 Actual	2011 Actual	2012 Budget	2012 Estimate	2013 Budget
01-331-110 Vehicle Code Violations	\$ 39,475	\$ 69,101	\$ 65,000	\$ 62,000	\$ 65,000
01-331-120 Violations of Ordinances & Statutes	30,750	13,917	20,000	20,000	20,000
01-331-130 State Police Fines	-	9,713	-	9,000	9,000
Total Fines and Forfeits	\$ 70,225	\$ 92,731	\$ 85,000	\$ 91,000	\$ 94,000

This account includes all municipal revenues derived from violations of ordinances or Commonwealth of Pennsylvania laws.



Other Revenues

INTEREST EARNINGS

<u>Interest Earnings</u>	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Budget</u>	<u>2012 Estimate</u>	<u>2013 Budget</u>
01-341-040 Interest from Investments	\$ 3,572	\$ 1,976	\$ 700	\$ 1,200	\$ 1,200
Total Interest Earnings	\$ 3,572	\$ 1,976	\$ 700	\$ 1,200	\$ 1,200

The Borough of Jefferson Hills attempts to achieve maximum return on investment of idle cash. In accordance with Borough codes, investments are permitted in bank certificates of deposit and insured or collateralized money funds. The Borough manages the funds of the General Fund through Huntington Bank and the Pennsylvania Local Government Investment Trust (PLGIT). During 2012, the investment rates available to the Borough were between 0.1% and 0.45%. The 2013 budget anticipates that interest rates will remain in the range of 0.1% and 0.45%.

RENTS AND ROYALTIES

<u>Rents and Royalties</u>	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Budget</u>	<u>2012 Estimate</u>	<u>2013 Budget</u>
01-342-510 Royalties from Natural Gas	\$ 2,055	\$ 1,096	\$ -	\$ 2,000	\$ 2,000
01-342-530 Cell Tower Rental	-	-	-	9,125	9,125
Total Rents and Royalties	\$ 2,055	\$ 1,096	\$ -	\$ 11,125	\$ 11,125

Royalties from Natural Gas

The Borough receives a royalty payment from Dorso, LP for natural gas production in Beedle Park. Royalties fluctuate monthly depending on production rates and gas prices. All funds from this royalty payment are committed per Borough Council to future developments in Beedle Park.

Cell Tower Rental

The Borough receives a quarterly payment from T-Mobile for the rental of Borough property for a communications tower near the municipal center.



Other Revenues

INTERGOVERNMENTAL

<u>Intergovernmental</u>	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Budget</u>	<u>2012 Estimate</u>	<u>2013 Budget</u>
01-351-002 Police Vest Grant	\$ 910	\$ 2,975	\$ 425	\$ 397	\$ 450
01-351-120 Emergency Disaster Relief - FEMA	64,159	-	-	-	-
01-354-070 Comprehensive Plan Grant	29,684	-	-	-	-
01-354-090 Growing Greener - Peters Creek	-	60,000	70,000	70,000	-
01-354-095 DCNR Grant for Beedle Park	-	-	-	-	40,000
01-354-150 Recycling Grant	6,241	-	6,200	6,000	6,000
01-354-200 LGA Grant	-	-	-	-	-
01-354-210 Allegheny County GEDF Grant	-	-	200,000	-	-
01-355-013 Act 13 Impact Fee	-	-	-	2,195	2,200
01-355-500 Pension System State Aid	164,977	279,265	162,000	160,925	152,000
01-355-700 Foreign Fire Insurance Premium	66,432	106,487	60,000	60,919	61,000
Total Intergovernmental	\$ 332,403	\$ 448,727	\$ 498,625	\$ 300,436	\$ 261,650

Pension System State Aid

Under the Pension Reform Act, Act 205, the Borough receives an allocation from the Commonwealth of Pennsylvania for each full time employee in a qualified pension plan. Funds are deposited into the pension plans based on actuarial funding requirements.

Foreign Fire Insurance Premium

Under Pennsylvania's Act 205, an allocation is given to municipalities for the benefit of their volunteer fire companies based on the population of the municipality and the market value of real estate within the municipality. The Borough is required to distribute this allocation to the fire companies within 60 days of the receipt of payment. See the "Fire Protection" section of the budget for the matching expenditure to the volunteer fire companies.



Other Revenues

CHARGES FOR SERVICES

Charges for Services	2010 Actual	2011 Actual	2012 Budget	2012 Estimate	2013 Budget
01-361-300 Subdivision & Land Develop. Fee	\$ 5,016	\$ 3,368	\$ 4,500	\$ 2,000	\$ 4,000
01-361-340 Hearing Fee	3,000	1,000	2,000	1,000	1,500
01-361-700 Copies and Lien Letters	5,183	4,448	4,200	4,500	4,500
01-361-800 Defrayment Fees	2,400	2,200	-	2,000	2,000
01-361-900 Recreation/Library Fee	-	-	-	3,000	2,000
01-362-100 Police Services	57,526	26,200	25,500	28,000	26,000
01-362-110 Police Reports	2,040	2,323	2,000	2,800	2,500
01-362-140 School Crossing Guards	16,346	18,108	21,000	20,000	21,000
01-363-300 Street Lighting Charges	3,360	2,327	3,000	3,000	3,050
01-363-510 PennDOT Snow Removal	64,522	54,351	50,000	43,429	44,500
01-363-600 Sale of Vehicles/Equipment	-	9,695	-	2,000	2,500
01-364-300 Garbage User Fees	578,489	575,254	545,636	582,000	582,000
01-367-300 Recreation Permit Fees	25,410	26,225	24,240	27,000	27,000
01-367-310 Recreation Programs	-	-	-	5,681	5,000
01-367-400 Community Relations Services	-	-	-	3,000	3,000
Total Charges for Services	\$ 763,292	\$ 725,499	\$ 682,076	\$ 729,410	\$ 730,550

Police Services

The Jefferson Hills Police Department offers police services for special events, traffic details and other enforcement activities throughout the community. The Borough is reimbursed for these services through direct billing or grant reimbursements.

School Crossing Guards

The Borough of Jefferson Hills Educational Service Agency (ESA) administers the Borough's crossing guard program during the school year (September through June). The West Jefferson Hills School District pays quarterly for 50% of the costs of the crossing guards including wages, benefits and uniforms.

PennDOT Snow Removal

By agreement, the Commonwealth of Pennsylvania (State) reimburses the Borough for the costs associated with snow and ice removal on State roads.

Garbage User Fees

The Borough bills each residential parcel (excluding apartment buildings and trailer parks) that requires refuse and recycling collection. In 2013, the Borough will maintain the current fee of \$40.00 per quarter. The 2013 sanitation and recycling expenditure budget is \$673,400.

Recreation Permit Fees

This revenue source primarily consists of rental fees for Andrew E. Reilly Memorial Park and Gill Hall Community Center.



Other Revenues

OTHER REVENUE

Other Revenue	2010 Actual	2011 Actual	2012 Budget	2012 Estimate	2013 Budget
01-387-000 Donation from Private Sources	\$ -	\$ 22,490	\$ 10,000	\$ 275	\$ 250
01-387-100 Donations - Easter Egg Hunt	-	100	100	33	50
01-387-101 Donations - Clean Up Day	-	200	200	100	100
01-387-102 Donations - Fish For Fun	-	103	100	80	100
01-387-103 Donations - Light Up Night	-	750	200	200	200
01-380-000 Miscellaneous	10,260	1,196	1,000	-	-
01-391-000 Insurance Refunds	161,287	30,558	75,000	-	-
01-391-100 Workers' Compensation Payments	-	84,385	-	46,050	45,000
01-391-101 Workers' Compensation Dividends	-	36,817	-	30,329	30,000
01-392-000 Refunds and Reimbursements	71,984	51,086	60,000	1,500	2,000
01-392-100 Employee Hospitalization Reimb.	-	-	-	38,100	40,000
01-392-110 Refund of Fuel Taxes	-	-	-	9,015	9,000
01-392-654 Transfer from Escrow - Interest	-	-	184,913	184,913	-
Total Other Revenue	\$ 243,531	\$ 227,685	\$ 331,513	\$ 310,595	\$ 126,700

Workers' Compensation Payments

These are payments turned over to the Borough from police officers that are covered under the Commonwealth of Pennsylvania's Heart and Lung Act.

Workers' Compensation Dividends

The Borough belongs to a workers' compensation pooled trust and receives an annual payment in the form of dividends.

Employee Hospitalization Reimbursements

All full-time employees are required to pay a portion of the hospitalization insurance premiums through a monthly withholding. The respective deduction depends on the employee's job classification or employment agreement.



Other Revenues

INTERFUND TRANSFERS IN

<u>Interfund Transfers In</u>	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Budget</u>	<u>2012 Estimate</u>	<u>2013 Budget</u>
01-392-008 Transfer from Sewer Revenue Fund	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
01-392-004 Transfer from Special Account #1	8,407	364,352	-	-	-
01-392-653 Transfer from Forfeiture Account	-	-	97,250	-	-
01-392-655 Transfer from Gill Hall Park Fund	-	-	16,157	-	-
Total Interfund Transfers In	\$ 108,407	\$ 464,352	\$ 213,407	\$ 100,000	\$ 100,000

Transfer from Sewer Revenue Fund

This is an annual transfer from the Sewer Revenue Fund to the General Fund in the amount of \$100,000.



Mayor and Council

Mayor and Council	2010 Actual	2011 Actual	2012 Budget	2012 Estimate	2013 Budget
<u>Personal Services</u>					
01-400-105 Mayor	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
01-400-106 Council	16,000	16,000	16,000	15,833	16,000
01-400-192 Fica & Medicare	-	1,530	1,530	1,517	1,530
Total Personal Services	20,000	21,530	21,530	21,350	21,530
<u>Contractual Services and Commodities</u>					
01-400-216 General Expense	-	25	100	150	100
01-400-352 Public Officials Liability	16,301	17,744	27,915	24,965	29,000
01-400-353 Insurance Bonding	-	403	200	425	450
01-400-420 Dues, Subscriptions & Memberships	-	6,395	6,335	6,395	6,500
01-400-460 Education, Training & Conferences	-	4,123	4,125	4,125	4,200
Total Contractual Services and Commodities	16,301	28,690	38,675	36,060	40,250
Total Mayor and Council	\$ 36,301	\$ 50,220	\$ 60,205	\$ 57,410	\$ 61,780



Finance and Administration

Finance and Administration	2010 Actual	2011 Actual	2012 Budget	2012 Estimate	2013 Budget
<u>Personal Services</u>					
01-402-110 Manager	\$ 71,103	\$ 78,854	\$ 81,159	\$ 81,159	\$ 83,594
01-402-112 Finance Officer	67,868	61,486	53,338	55,000	66,950
01-402-113 Engineer	-	-	59,231	-	60,000
01-402-114 Clerical	94,122	87,524	89,898	89,900	92,144
01-402-120 Intern	-	-	5,000	-	5,000
01-402-123 Comm. Relations Coordinator	-	5,430	15,000	7,600	8,200
01-402-179 Longevity Pay	-	1,065	1,135	1,135	1,205
01-402-180 Overtime Pay	-	5,526	6,970	6,000	7,642
01-402-184 Sick Pay Buy Back	-	1,100	275	-	-
Employee Benefits	119,064	-	-	-	-
01-402-192 Fica & Medicare	-	18,448	14,820	18,421	24,842
01-402-193 Defined Benefit Pension - Service Emp.	6,930	6,544	7,241	7,241	7,241
01-402-194 Unemployment Compensation	-	2,147	1,668	2,938	3,873
01-402-195 Workers' Compensation	-	-	-	-	1,799
01-402-196 Health, Vision & Dental Insurance	-	73,694	59,592	50,000	69,006
01-402-197 Disbursement Pension - Admin	9,673	10,662	16,064	10,475	11,765
01-402-198 Defined Contribution Pension - Admin	-	9,800	13,561	9,550	14,739
01-402-199 Life Insurance	-	879	1,268	900	1,267
01-402-19A AD&D	-	70	96	68	96
01-402-19B Short Term Disability	-	1,551	2,610	1,718	2,568
Total Personal Services	368,760	364,780	428,926	342,105	461,931
<u>Contractual Services and Commodities</u>					
01-402-210 Office Supplies	4,880	5,439	5,000	5,000	5,000
01-402-216 General Expense	7,342	194	5,000	5,000	5,000
01-402-260 Minor Equipment	5,593	1,194	3,000	2,000	3,000
01-402-311 Auditing Services	12,750	12,975	13,400	13,400	14,000
01-402-312 Consulting Services	3,200	20,813	10,000	2,000	10,000
01-402-313 Engineering Services	103,156	124,685	80,000	40,000	50,000
01-402-314 Legal Services	112,775	132,138	115,000	110,000	117,000
01-402-320 Communications Expense	-	420	420	425	1,000
01-402-340 Advertising & Printing	21,916	18,833	20,000	20,000	20,500
01-402-353 Insurance Bonding	968	568	455	533	1,000
01-402-374 Office Equip. - Repairs and Mte.	14,651	12,551	12,500	12,500	13,000
01-402-384 Rent of Machinery & Equipment	-	2,341	3,512	3,220	3,500
01-402-420 Dues, Subscriptions & Memberships	11,224	6,365	4,450	4,000	4,500
01-402-452 Contracted IT/Network Services	-	730	3,000	3,000	3,000
01-402-460 Education, Training & Conferences	5,970	3,985	5,000	4,000	5,000
Total Contractual Services and Commodities	304,425	343,231	280,737	225,078	255,500
Total Finance and Administration	\$ 673,185	\$ 708,011	\$ 709,663	\$ 567,183	\$ 717,431



Tax Collection

Tax Collection	2010 Actual	2011 Actual	2012 Budget	2012 Estimate	2013 Budget
<u>Personal Services</u>					
01-403-107 Real Estate Tax Collector	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
01-403-192 Fica & Medicare	765	765	765	765	765
Total Personal Services	10,765	10,765	10,765	10,765	10,765
<u>Contractual Services and Commodities</u>					
01-403-210 Office Supplies	5,336	5,123	4,000	5,200	5,300
01-403-310 Commissions - EIT, LST & Mercantile	40,683	39,854	42,000	35,000	32,000
01-403-312 Consulting Services	317	185	1,500	500	1,500
01-403-314 Legal Services	9,820	3,500	5,000	4,000	5,000
01-403-315 Commissions - Interim Real Estate	39	606	650	625	650
01-403-316 Commissions - Delinquent RE Taxes	28,345	20,085	25,000	22,000	25,000
01-403-353 Insurance Bonding	6,963	6,815	-	6,815	6,815
01-403-374 Office Equip. - Repairs and Mte.	261	-	-	-	-
01-403-452 Contracted IT/Network Services	600	1,507	1,200	1,200	1,300
01-403-750 Minor Equipment	530	-	-	-	-
Total Contractual Services and Commodities	92,894	77,675	79,350	75,340	77,565
Total Tax Collection	\$ 103,659	\$ 88,440	\$ 90,115	\$ 86,105	\$ 88,330



Borough Building

Borough Building	2010 Actual	2011 Actual	2012 Budget	2012 Estimate	2013 Budget
<u>Contractual Services and Commodities</u>					
01-409-216 General Expense	\$ -	\$ 5	\$ 200	\$ 50	\$ 200
01-409-220 Materials & Supplies	8,694	5,965	9,000	7,000	9,000
01-409-320 Communications Expense	17,969	18,902	24,000	20,000	24,000
01-409-360 Utilities	87,270	90,309	93,500	92,000	94,000
01-409-370 Repairs & Maintenance	5,201	25,464	12,000	12,000	12,500
01-409-440 Custodial Services	23,053	17,753	28,083	23,083	24,120
01-409-450 Contracted Services	1,475	3,348	1,440	1,450	1,500
01-409-451 Contracted Maintenance Services	27,167	21,372	20,000	27,000	30,000
01-409-454 Landscaping	324	1,409	1,000	1,200	1,500
Total Contractual Services and Commodities	171,153	184,527	189,223	183,783	196,820
Total Borough Building	\$ 171,153	\$ 184,527	\$ 189,223	\$ 183,783	\$ 196,820



Police Protection

Police Protection	2010 Actual	2011 Actual	2012 Budget	2012 Estimate	2013 Budget
<u>Personal Services</u>					
01-410-110 Chief	\$ 80,225	\$ 89,615	\$ 92,700	\$ 92,700	\$ 95,481
01-410-112 Sergeants	443,155	392,528	491,388	507,000	466,549
01-410-113 Patrolman	867,887	820,740	1,040,359	1,003,000	933,371
01-410-114 Clerical	43,921	43,846	44,949	33,750	29,952
01-410-122 Communication Specialist	67,940	47,507	37,128	47,175	41,606
Employee Benefits	473,102	-	-	-	-
01-410-179 Longevity Pay	-	15,525	15,800	14,495	13,140
01-410-180 Overtime Pay	-	43,964	45,500	79,500	57,817
01-410-183 Special Details - Reimbursed	-	31,029	38,000	34,000	33,000
01-410-184 Sick Pay Buy Back	-	-	-	-	8,400
01-410-185 Vacation Pay Buy Back	-	1,388	1,500	4,596	3,500
01-410-188 Comp Time Buy Back	-	7,129	4,000	8,205	25,000
01-410-191 Uniform Allowance	14,832	10,400	12,400	9,750	10,400
01-410-192 Fica & Medicare	-	114,288	139,675	139,568	130,649
01-410-193 Defined Benefit Pension - Police	131,573	192,321	194,857	194,857	219,854
01-410-194 Unemployment Compensation	-	10,474	11,676	13,275	13,530
01-410-195 Workers' Compensation	-	-	-	-	115,965
01-410-196 Health, Vision & Dental Insurance	-	406,084	300,333	270,000	283,786
01-410-197 Disbursement Pension - Police	4,837	5,331	8,032	2,900	5,574
01-410-198 Defined Contribution Pension - Police	-	6,300	6,489	6,489	6,684
01-410-199 Life Insurance	-	5,259	5,544	5,270	5,547
01-410-19A AD&D	-	418	420	410	420
01-410-19B Short Term Disability	-	3,762	4,268	4,115	4,248
Total Personal Services	2,127,472	2,247,908	2,495,018	2,471,055	2,504,473
<u>Contractual Services and Commodities</u>					
01-410-205 Drug Dog Expense	7,652	-	-	-	-
01-410-210 Office Supplies	2,881	3,134	4,000	3,500	4,000
01-410-216 General Expense	12,376	11,180	19,000	15,000	19,000
01-410-231 Gas, Oil & Lubricants	34,454	59,786	55,000	56,000	57,000
01-410-238 Clothing & Uniforms (Incl. Initial Issue)	-	10,218	6,000	5,000	13,500
01-410-242 Department Supplies	6,577	5,315	8,600	7,500	8,600
01-410-251 Vehicle Maintenance	25,812	29,720	25,000	24,000	26,750
01-410-260 Minor Equipment	478	4,481	8,500	4,500	8,500
01-410-320 Communications Expense	6,862	6,932	7,000	6,900	7,100
01-410-327 Radio Equip. Maintenance	-	423	1,000	1,000	1,000
01-410-356 Police Professional Liability	10,145	9,745	11,490	10,617	12,000
01-410-374 Office Equip. - Repairs and Mte.	992	2,075	3,000	2,000	3,000
01-410-376 Traffic Signals - Repairs & Mte.	8,711	3,021	7,000	7,000	7,500
01-410-384 Rent of Machinery & Equipment	-	826	2,000	1,240	1,500
01-410-420 Dues, Subscriptions & Memberships	-	538	2,000	1,200	2,000
01-410-460 Education, Training & Conferences	2,143	2,031	6,000	2,500	6,000
01-410-520 Contribution For Dare Program	-	133	-	693	-
Total Contractual Services and Commodities	119,083	149,558	165,590	148,650	177,450
Total Police Protection	\$ 2,246,555	\$ 2,397,466	\$ 2,660,608	\$ 2,619,705	\$ 2,681,923



Fire Protection

Fire Protection	2010 Actual	2011 Actual	2012 Budget	2012 Estimate	2013 Budget
<u>Personal Services</u>					
01-411-195 Workers' Compensation	\$ -	\$ -	\$ -	\$ -	\$ 24,000
Total Personal Services	-	-	-	-	24,000
<u>Contractual Services and Commodities</u>					
01-411-216 General Expense	10	10	20	10	20
01-411-363 Utilities - Fire Hydrants	86,507	94,734	89,000	88,500	89,000
01-411-500 Jefferson Fire & Rescue Contribution	35,557	27,018	36,000	45,850	37,000
01-411-501 885 Volunteer Co - In Lieu Parking	1,250	3,750	5,000	6,500	5,150
01-411-530 Foreign Fire Services	66,432	106,487	66,400	60,919	61,000
Total Contractual Services and Commodities	189,756	231,999	196,420	201,779	192,170
Total Fire Protection	\$ 189,756	\$ 231,999	\$ 196,420	\$ 201,779	\$ 216,170



Planning and Zoning

Planning and Zoning	2010 Actual	2011 Actual	2012 Budget	2012 Estimate	2013 Budget
<u>Personal Services</u>					
01-414-110 Planner/Zoning Officer	\$ 65,812	\$ 63,737	\$ 65,663	\$ 65,663	\$ 67,633
01-414-112 Building Official/Code Enforcement	54,285	53,639	56,732	36,072	54,590
01-414-114 Clerical	43,938	43,761	44,949	44,949	46,072
01-414-179 Longevity Pay	-	375	410	410	445
01-414-180 Overtime Pay	-	1,055	1,167	800	997
Employee Benefits	83,535	-	-	-	-
01-414-192 Fica & Medicare	-	12,476	12,925	11,314	12,985
01-414-194 Unemployment Compensation	-	1,380	1,668	2,224	1,773
01-414-195 Workers' Compensation	-	-	-	-	985
01-414-196 Health, Vision & Dental Insurance	-	67,083	51,248	41,000	38,433
01-414-197 Disbursement Pension - Planning	9,673	5,331	8,032	5,055	5,655
01-414-198 Defined Contribution Pension - Planning	-	8,318	8,567	6,970	8,555
01-414-199 Life Insurance	-	755	792	635	792
01-414-19A AD&D	-	60	60	48	60
01-414-19B Short Term Disability	-	1,302	1,478	1,160	1,476
Total Personal Services	257,243	259,272	253,691	216,300	240,451
<u>Contractual Services and Commodities</u>					
01-414-210 Office Supplies	3,015	3,318	4,500	3,500	4,500
01-414-216 General Expense	5,542	5,398	5,000	5,200	5,500
01-414-231 Gas, Oil & Lubricants	1,256	1,994	2,500	2,000	2,500
01-414-251 Vehicle Maintenance	883	1,839	2,500	1,500	2,500
01-414-260 Minor Equipment	224	2,558	3,000	2,500	3,000
01-414-312 Consulting Services	-	9,802	3,000	10,000	15,000
01-414-313 Engineering Services	22,945	17,482	12,000	26,000	32,000
01-414-314 Legal Services	31,874	55,577	40,000	40,000	42,000
01-414-317 Comprehensive Plan - Borough	2,350	-	-	-	-
01-414-318 Engineering Services - Grading	-	-	-	-	13,000
01-414-320 Communications Expense	-	649	650	550	750
01-414-340 Advertising & Printing	3,331	1,340	3,000	2,750	3,000
01-414-374 Office Equip. - Repairs and Mte.	1,399	1,875	2,000	2,500	2,250
01-414-420 Dues, Subscriptions & Memberships	809	1,129	2,000	750	2,000
01-414-450 Contracted Services	1,338	2,620	1,000	21,000	10,000
01-414-452 Contracted IT/Network Services	-	-	2,000	-	-
01-414-460 Education, Training & Conferences	4,150	1,916	5,500	4,500	5,500
Total Contractual Services and Commodities	79,116	107,497	88,650	122,750	143,500
Total Planning and Zoning	\$ 336,359	\$ 366,769	\$ 342,341	\$ 339,050	\$ 383,951



Health and Human Services

Health and Human Services	2010 Actual	2011 Actual	2012 Budget	2012 Estimate	2013 Budget
<u>Contractual Services and Commodities</u>					
01-421-450 Contracted Services	\$ 9,995	\$ 7,490	\$ 11,000	\$ 8,500	\$ 10,000
Total Contractual Services and Commodities	9,995	7,490	11,000	8,500	10,000
Total Health and Human Services	\$ 9,995	\$ 7,490	\$ 11,000	\$ 8,500	\$ 10,000



Sanitation and Recycling

Sanitation and Recycling	2010 Actual	2011 Actual	2012 Budget	2012 Estimate	2013 Budget
<i>Contractual Services and Commodities</i>					
<i>Recycling</i>					
01-426-220 Materials & Supplies	\$ 69	\$ -	\$ 100	\$ 50	\$ 100
01-426-340 Advertising & Printing	1,315	1,846	2,000	2,100	2,200
01-426-450 Contracted Services	88,532	111,244	102,000	106,925	112,000
<i>Subtotal Recycling</i>	89,916	113,090	104,100	109,075	114,300
<i>Sanitation</i>					
01-427-318 Commissions - Refuse Billing	19,376	48,118	62,000	60,000	62,000
01-427-450 Contracted Services	404,138	496,489	493,200	477,750	497,100
<i>Subtotal Sanitation</i>	423,514	544,607	555,200	537,750	559,100
Total Contractual Services and Commodities	513,430	657,697	659,300	646,825	673,400
Total Sanitation and Recycling	\$ 513,430	\$ 657,697	\$ 659,300	\$ 646,825	\$ 673,400



Public Works

Public Works	2010 Actual	2011 Actual	2012 Budget	2012 Estimate	2013 Budget
<u>Personal Services</u>					
Roads					
01-430-110 Public Works Director	\$ 32,246	\$ 43,500	\$ 59,740	\$ 59,740	\$ 61,532
01-430-140 Road Crew	538,783	424,031	420,056	424,000	430,578
01-430-179 Longevity Pay	-	3,455	3,805	3,735	4,015
01-430-180 Overtime Pay	-	36,069	35,520	35,000	37,700
01-430-184 Sick Pay Buy Back	-	6,497	-	-	-
01-430-191 Uniform Allowance	12,372	960	960	960	960
Employee Benefits	188,396	-	-	-	-
01-430-192 Fica & Medicare	-	39,309	40,180	39,969	40,837
01-430-194 Unemployment Compensation	-	4,950	5,196	5,485	5,319
01-430-195 Workers' Compensation	-	-	-	-	46,857
01-430-196 Health, Vision & Dental Insurance	-	154,825	144,387	127,000	144,451
01-430-197 Disbursement Pension - Roads	43,845	53,308	64,254	47,684	48,261
01-430-198 Defined Contribution Pension - Roads	-	3,123	4,182	4,182	4,307
01-430-199 Life Insurance	-	1,585	1,584	1,584	1,581
01-430-19A AD&D	-	126	132	120	120
01-430-19B Short Term Disability	-	104	673	673	696
Total Personal Services	815,642	771,842	780,669	750,132	827,214
<u>Contractual Services and Commodities</u>					
Roads					
01-430-210 Office Supplies	4,316	365	8,000	600	7,000
01-430-216 General Expense	6,481	6,649	7,000	6,750	7,000
01-430-231 Gas, Oil & Lubricants	23,854	41,980	44,000	43,000	44,500
01-430-238 Clothing & Uniforms	1,317	13,467	13,000	10,000	8,000
01-430-245 Materials for Highway Maintenance	41,299	47,761	50,000	50,000	51,000
01-430-251 Vehicle Maintenance	58,408	50,116	45,000	42,000	47,500
01-430-260 Minor Equipment	1,519	6,385	2,000	2,000	2,250
01-430-310 Professional Services	-	950	-	-	-
01-430-313 Engineering Services	96,213	77,935	55,000	50,000	50,000
01-430-320 Communications Expense	-	1,298	1,300	1,300	1,350
01-430-327 Radio Equip. Maintenance	-	1,684	3,000	2,500	3,000
01-430-383 Building Rental	-	-	1,200	-	-
01-430-384 Rent of Machinery & Equipment	1,066	304	10,000	5,700	10,000
01-430-420 Dues, Subscriptions & Memberships	-	70	200	164	200
01-430-460 Education, Training & Conferences	479	395	1,000	700	1,000
01-432-450 Contracted Services	-	-	2,000	-	2,000
Subtotal Roads	234,952	249,359	242,700	214,714	234,800



Public Works

Public Works (Continued)	2010 Actual	2011 Actual	2012 Budget	2012 Estimate	2013 Budget
<i>Traffic Control & Street Lighting</i>					
01-433-376 Traffic Signals - Repairs & Mte	8,254	4,114	10,000	7,500	10,000
01-434-361 Utilities - Electric	5,204	5,047	6,500	5,100	6,000
<i>Subtotal Traffic Control & Street Lighting</i>	13,458	9,161	16,500	12,600	16,000
<i>Storm Sewers</i>					
01-436-220 Materials & Supplies	22,926	20,701	40,000	22,000	30,000
01-436-313 Engineering Services	-	-	20,000	15,000	30,000
<i>Subtotal Storm Sewers</i>	22,926	20,701	60,000	37,000	60,000
Total Contractual Services and Commodities	271,336	279,221	319,200	264,314	310,800
Total Public Works	\$1,086,978	\$1,051,063	\$1,099,869	\$1,014,446	\$1,138,014



Recreation, Parks and Library

Recreation, Parks and Library	2010 Actual	2011 Actual	2012 Budget	2012 Estimate	2013 Budget
<u>Personal Services</u>					
Recreation					
01-452-121 Day Camp Employees	\$ 11,930	\$ 12,556	\$ 13,000	\$ 13,460	\$ 13,500
01-452-192 Fica & Medicare	-	960	995	1,030	1,033
01-452-194 Unemployment Compensation	-	722	903	935	938
01-452-195 Workers' Compensation	-	-	-	-	1,185
<i>Subtotal Recreation</i>	<u>11,930</u>	<u>14,238</u>	<u>14,898</u>	<u>15,425</u>	<u>16,656</u>
Parks					
01-454-121 Summer Help	-	15,466	20,970	22,194	23,000
01-454-140 Park Maintenance Crew	51,897	36,687	37,419	41,000	52,707
01-454-179 Longevity Pay	-	165	165	200	235
01-454-180 Overtime Pay	-	2,085	1,454	2,500	3,763
01-454-191 Uniform Allowance	-	120	120	120	120
Employee Benefits	11,037	-	-	-	-
01-454-192 Fica & Medicare	-	4,153	4,519	5,041	6,098
01-454-194 Unemployment Compensation	-	1,084	1,772	1,861	2,190
01-454-195 Workers' Compensation	-	-	2,706	-	6,996
01-454-196 Health, Vision & Dental Insurance	-	12,326	13,705	12,000	14,879
01-454-197 Disbursement Pension - Parks	4,521	-	8,032	5,245	6,014
01-454-199 Life Insurance	-	26	159	158	158
01-454-19A AD&D	-	2	12	12	12
<i>Subtotal Parks</i>	<u>67,455</u>	<u>72,114</u>	<u>91,033</u>	<u>90,331</u>	<u>116,172</u>
Total Personal Services	<u>79,385</u>	<u>86,352</u>	<u>105,931</u>	<u>105,756</u>	<u>132,828</u>
<u>Contractual Services and Commodities</u>					
Recreation					
01-451-500 Municipal Center Events	-	778	-	-	-
01-452-220 Materials & Supplies	23,624	8,186	25,000	15,000	20,000
01-452-510 Donations	-	1,716	-	-	-
<i>Subtotal Recreation</i>	<u>23,624</u>	<u>10,680</u>	<u>25,000</u>	<u>15,000</u>	<u>20,000</u>
Parks					
01-454-216 General Expense	230	145	1,010	500	1,000
01-454-220 Materials & Supplies	3,662	6,158	8,000	5,000	6,000
01-454-251 Vehicle Maintenance	3,866	6,888	6,500	6,000	6,500
01-454-317 Comprehensive Plan - Parks & Rec.	1,638	-	-	-	-
01-454-360 Utilities	22,754	28,627	28,000	27,500	28,500
01-454-370 Repairs & Maintenance	19,542	14,075	15,000	17,000	20,000
01-454-384 Rent of Machinery & Equipment	5,139	4,174	7,000	5,000	6,000
01-454-440 Custodial Services	6,517	6,248	9,000	7,695	8,050
01-454-460 Education, Training & Conferences	127	270	220	250	250
<i>Subtotal Parks</i>	<u>63,475</u>	<u>66,585</u>	<u>74,730</u>	<u>68,945</u>	<u>76,300</u>



Recreation, Parks and Library

<u>Recreation, Parks and Library (Continued)</u>	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Budget</u>	<u>2012 Estimate</u>	<u>2013 Budget</u>
<i>Library</i>					
01-456-311 Auditing Services	1,400	1,500	1,600	1,600	1,650
01-456-500 Contributions	150,000	150,000	158,400	158,400	158,400
01-456-750 Minor Equipment	209	-	-	-	-
<i>Subtotal Library</i>	<u>151,609</u>	<u>151,500</u>	<u>160,000</u>	<u>160,000</u>	<u>160,050</u>
Total Contractual Services and Commodities	<u>238,708</u>	<u>228,765</u>	<u>259,730</u>	<u>243,945</u>	<u>256,350</u>
Total Recreation, Parks and Library	<u>\$ 318,093</u>	<u>\$ 315,117</u>	<u>\$ 365,661</u>	<u>\$ 349,701</u>	<u>\$ 389,178</u>
Function Costs					
<i>Recreation</i>	35,554	24,918	39,898	30,425	36,656
<i>Parks</i>	130,930	138,699	165,763	159,276	192,472
<i>Library</i>	<u>151,609</u>	<u>151,500</u>	<u>160,000</u>	<u>160,000</u>	<u>160,050</u>
Total	<u>\$ 318,093</u>	<u>\$ 315,117</u>	<u>\$ 365,661</u>	<u>\$ 349,701</u>	<u>\$ 389,178</u>



Debt Service

Debt Service	2010 Actual	2011 Actual	2012 Budget	2012 Estimate	2013 Budget
01-471-100 2005 GOB - Principal	\$ 125,000	\$ 130,000	\$ -	\$ -	\$ -
01-471-111 2011 GOB - Principal	-	-	190,672	190,672	164,200
01-472-200 2005 GOB - Interest	89,693	85,394	-	-	-
01-472-211 2011 GOB - Interest	-	-	165,098	165,098	185,508
01-475-000 Agent Fees	600	500	500	500	500
Total Debt Service	\$ 215,293	\$ 215,894	\$ 356,270	\$ 356,270	\$ 350,208



Interfund Transfers Out

Interfund Transfers Out	2010 Actual	2011 Actual	2012 Budget	2012 Estimate	2013 Budget
01-492-035 Transfer to Highway Aid Fund	\$ 17,538	\$ 73,816	\$ 70,174	\$ 19,180	\$ 45,260
01-492-004 Transfer to Special Revenue Fund	28,750	3,492	-	-	-
01-492-092 Transfer to Escrow Fund	51,768	6,000	-	-	-
01-492-096 Transfer to Payroll Fund	15	-	-	-	-
Total Interfund Transfers Out	\$ 98,071	\$ 83,308	\$ 70,174	\$ 19,180	\$ 45,260



Unallocated Costs

Unallocated Costs	2010 Actual	2011 Actual	2012 Budget	2012 Estimate	2013 Budget
Contractual Services and Commodities					
Refunds					
01-491-100 Refunds of Receipts - General Fund	\$ 12,749	\$ 15,434	\$ 20,000	\$ 10,000	\$ 10,000
01-491-200 Ref. of Receipts - Storm Water Fees	-	9,053	-	-	-
01-491-999 Misc. Expenditures - Mod. Accrual	49,269	-	-	-	-
<i>Subtotal Refunds</i>	<u>62,018</u>	<u>24,487</u>	<u>20,000</u>	<u>10,000</u>	<u>10,000</u>
Intergovernmental					
01-494-100 RAD Mutual Aid Payment (SHACOG)	1,303	-	200	2,007	2,500
01-494-200 Educ. Svc Agency (School Guards)	28,490	36,165	42,000	40,000	42,000
<i>Subtotal Intergovernmental</i>	<u>29,793</u>	<u>36,165</u>	<u>42,200</u>	<u>42,007</u>	<u>44,500</u>
Insurances					
01-496-100 Unemployment Compensation*	23,118	-	-	-	-
01-496-156 Hospitalization - Police Retirees	37,587	47,493	56,384	56,260	81,450
01-496-158 Life Insurance - Police Retirees	-	-	-	-	-
01-496-352 Liability & Umbrella Insurance	78,460	82,581	100,725	88,000	92,750
01-496-357 Workers' Compensation*	144,946	148,950	160,000	185,670	4,250
01-496-400 Judgments and Losses	-	10,924	5,000	35,000	50,000
01-496-450 Insurance Deductibles	15,358	35,169	50,000	45,000	50,000
<i>Subtotal Insurances</i>	<u>299,469</u>	<u>325,117</u>	<u>372,109</u>	<u>409,930</u>	<u>278,450</u>
Total Contractual Services and Commodities	<u>391,280</u>	<u>385,769</u>	<u>434,309</u>	<u>461,937</u>	<u>332,950</u>
Total Unallocated Costs	<u>\$ 391,280</u>	<u>\$ 385,769</u>	<u>\$ 434,309</u>	<u>\$ 461,937</u>	<u>\$ 332,950</u>



Allocated Costs

Allocated Costs	2010 Actual	2011 Actual	2012 Budget	2012 Estimate	2013 Budget
<u>Personal Services</u>					
xx-4xx-192 Fica & Medicare	\$ -	\$ 191,929	\$ 215,409	\$ 217,625	\$ 226,657
xx-4xx-193 Defined Benefit Pension	138,503	198,865	202,098	202,098	227,095
xx-4xx-194 Unemployment Compensation	23,118	20,757	22,883	26,718	28,805
xx-4xx-195 Workers' Compensation	144,946	148,950	162,706	185,670	207,313
xx-4xx-196 Health, Vision & Dental Insurance	-	780,169	643,582	571,577	651,550
xx-4xx-197 Disbursement Pension	72,549	74,632	104,414	71,359	88,893
xx-4xx-198 Defined Contribution Pension	-	27,541	32,799	27,191	34,285
xx-4xx-199 Life Insurance	-	8,504	9,347	8,547	9,661
xx-4xx-19A AD&D	-	676	720	658	732
xx-4xx-19B Short Term Disability	-	6,719	9,029	7,666	9,084
Employee Benefits (2010)	875,899	-	-	-	-
<i>Total Allocated Costs</i>	<u>1,255,015</u>	<u>1,458,742</u>	<u>1,402,987</u>	<u>1,319,109</u>	<u>1,484,075</u>
xx-4xx-999 Departmental Allocations	<u>(1,255,015)</u>	<u>(1,458,742)</u>	<u>(1,402,987)</u>	<u>(1,319,109)</u>	<u>(1,484,075)</u>
Net Total	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>



Capital Projects

Capital Projects	2010 Actual	2011 Actual	2012 Budget	2012 Estimate	2013 Budget
<i>Capital Improvements</i>					
01-497-711 Land	\$ -	\$ -	\$ 10,000	\$ -	\$ -
01-497-712 Road Improvement Program	328,295	422,954	375,000	375,000	375,000
01-497-714 Other Road Improvements	700	-	60,000	68,801	60,000
01-497-715 Stream Improvements	29,180	51,499	70,000	101,353	-
01-497-716 Bridge Improvements	-	-	-	-	15,000
01-497-717 Park Improvements	-	-	200,000	-	80,000
01-497-718 Road Signage Improvements	-	-	-	-	10,000
<i>Subtotal Capital Improvements</i>	<u>358,175</u>	<u>474,453</u>	<u>715,000</u>	<u>545,154</u>	<u>540,000</u>
<i>Buildings</i>					
01-498-730 Demolition of Unsafe Structures	22,490	266	15,000	8,825	12,500
01-498-731 Park Fencing & Resurfacing	27,480	7,259	7,500	8,812	8,000
01-498-732 GBU Building	535	1,294	16,157	-	-
01-498-733 Borough Building Improvements	-	-	20,000	15,000	22,500
<i>Subtotal Buildings</i>	<u>50,505</u>	<u>8,819</u>	<u>58,657</u>	<u>32,637</u>	<u>43,000</u>
<i>Machinery and Equipment</i>					
01-499-740 Public Works Trucks	208,252	102,781	-	-	160,000
01-499-741 Public Works Equipment	10,943	-	58,605	48,997	-
01-499-742 Police Vehicles	59,483	60,000	93,100	89,897	75,000
01-499-743 Police Equipment	-	-	11,400	9,002	20,300
01-499-744 Parks Equipment	6,399	8,000	9,000	8,000	21,000
01-499-745 General Admin Equipment	-	-	20,000	20,000	2,500
01-499-746 Planning and Zoning Equipment	-	9,965	-	-	2,500
<i>Subtotal Machinery and Equipment</i>	<u>285,077</u>	<u>180,746</u>	<u>192,105</u>	<u>175,896</u>	<u>281,300</u>
Total Capital Projects	<u>\$ 693,757</u>	<u>\$ 664,018</u>	<u>\$ 965,762</u>	<u>\$ 753,687</u>	<u>\$ 864,300</u>



Sewer Revenue Fund

	2010 Actual	2011 Actual	2012 Budget	2012 Estimate	2013 Budget
Beginning Fund Balance	\$ 1,690,009	\$ 1,956,278	\$ 2,355,498	\$ 2,355,498	\$ 2,276,911
Revenues	3,099,532	3,301,193	2,916,540	2,837,802	3,145,385
Expenses	(2,833,263)	(2,901,973)	(3,892,224)	(2,916,389)	(3,718,995)
Ending Fund Balance	<u>\$ 1,956,278</u>	<u>\$ 2,355,498</u>	<u>\$ 1,379,814</u>	<u>\$ 2,276,911</u>	<u>\$ 1,703,301</u>

	2010 Actual	2011 Actual	2012 Budget	2012 Estimate	2013 Budget
<u>Revenue</u>					
08-341-040 Interest	\$ 2,576	\$ 1,546	\$ 1,700	\$ 1,000	\$ 800
08-354-230 Allegheny County CITF Grant	-	-	-	-	250,000
08-355-500 Pension System State Aid	6,279	10,346	6,300	7,152	7,150
08-364-100 Sewage Charges - GenOn/Guardian/Eastman	317,209	333,587	340,000	340,000	342,000
08-364-101 Sewage Charges - PA Municipal Services	2,350,876	2,367,947	2,400,000	2,350,000	2,400,000
08-364-102 Sewage Charges - South Park	65,093	65,093	65,100	65,095	65,095
08-364-103 Sewage Charges - West Mifflin	11,307	11,307	11,310	11,307	11,310
08-364-104 Sewage Charges - Union Township	116,665	1,825	1,830	1,830	1,830
08-364-110 Tap In Fees	87,000	9,480	40,000	15,000	20,000
08-364-111 Special Tap In Fees	83,328	72,912	45,000	44,268	45,000
08-364-115 Sewer Assessment	6,649	-	-	-	-
08-364-901 Evidence of Compliance Fees	2,610	2,115	2,300	2,150	2,200
08-392-000 Misc Refunds & Reimbursements	49,940	79,560	3,000	-	-
08-392-006 Transfer from Sewer & Water	-	345,475	-	-	-
Total Revenue	<u>\$ 3,099,532</u>	<u>\$ 3,301,193</u>	<u>\$ 2,916,540</u>	<u>\$ 2,837,802</u>	<u>\$ 3,145,385</u>

Expenses

<u>Personal Services</u>					
08-429-114 Clerical	\$ 43,222	\$ 43,854	\$ 44,949	\$ 44,949	\$ 46,072
08-429-140 Sewer Maintenance Crew	18,082	53,725	51,418	51,600	52,707
08-429-179 Longevity Pay	-	200	400	435	470
08-429-180 Overtime Pay	-	486	3,705	1,000	4,257
08-429-191 Uniform Allowance	-	120	120	120	120
Employee Benefits	30,703	-	-	-	-
08-429-192 Fica & Medicare	-	7,503	7,698	7,496	7,918
08-429-194 Unemployment Compensation	-	920	1,112	858	1,182
08-429-195 Workers' Compensation	-	-	-	-	5,276
08-429-196 Health, Vision & Dental Insurance	-	18,664	17,933	15,317	19,545
08-429-197 Disbursement Pension - Sewers	-	9,595	9,273	10,698	11,624
08-429-199 Life Insurance	-	302	317	317	316
08-429-19A AD&D	-	24	24	24	24
08-429-19B Short Term Disability	-	89	98	96	96
Total Personal Services	<u>92,007</u>	<u>135,482</u>	<u>137,047</u>	<u>132,910</u>	<u>149,607</u>



Sewer Revenue Fund

	2010 Actual	2011 Actual	2012 Budget	2012 Estimate	2013 Budget
<u>Contractual Services and Commodities</u>					
08-429-210 Office Supplies	1,066	779	1,200	1,000	1,200
08-429-216 General Expense	4,731	2,508	5,000	4,000	5,000
08-429-220 Materials & Supplies	202	426	400	550	750
08-429-222 Chemicals	-	-	2,000	-	2,000
08-429-238 Clothing & Uniforms	149	2,645	2,500	500	1,000
08-429-251 Vehicle Maintenance	2,022	1,022	5,000	2,000	5,000
08-429-260 Minor Equipment	9,951	738	5,000	3,500	5,000
08-429-311 Auditing Services	-	2,000	2,000	1,750	-
08-429-313 Engineering Services	249,236	344,375	462,000	400,000	398,000
08-429-314 Legal Services	14,729	23,931	40,000	25,000	40,000
08-429-317 Commissions - PAMS (Inc. Postage & Shutoffs)	26,495	28,900	31,500	31,000	31,500
08-429-340 Advertising & Printing	-	1,000	-	-	-
08-429-353 Insurance Bonding	139	-	140	-	-
Utilities	1,941	-	-	-	-
08-429-361 Utilities - Electric	-	725	900	1,320	1,500
08-429-362 Utilities - Gas	-	488	600	575	600
08-429-366 Utilities - Water	3,971	2,953	3,500	3,250	3,500
08-429-370 Repairs & Maintenance	30,759	42,437	30,000	33,000	35,000
08-429-374 Office Equip. - Repairs and Mte.	1,971	1,026	2,000	1,500	2,000
08-429-384 Rent of Machinery & Equipment	10,877	17,300	18,000	18,100	43,500
08-429-385 Sewer Processing Fees	1,009,577	1,043,299	1,300,000	1,250,000	1,330,000
08-429-450 Contracted Services	1,000	1,213	15,000	2,000	6,000
08-429-451 Contracted Services - Pump Station	9,729	13,483	13,000	13,000	15,000
08-429-460 Education, Training & Conferences	-	-	1,500	-	1,000
Total Contractual Services and Commodities	1,378,545	1,531,248	1,941,240	1,792,045	1,927,550
<u>Debt Service</u>					
08-471-100 2005 GOB Debt Service - Principal	360,000	465,000	-	-	-
08-471-111 2011 GOB Debt Service - Principal	-	-	374,328	374,328	80,800
08-472-200 2005 GOB Debt Service - Interest	30,937	33,619	-	-	-
08-472-211 2011 GOB Debt Service - Interest	-	-	46,109	46,109	19,814
Total Debt Service	390,937	498,619	420,437	420,437	100,614
<u>Refunds and Transfers</u>					
08-491-100 Refunds	-	1,099	5,000	11,802	5,000
08-492-010 Transfer to General Fund	100,000	100,000	100,000	100,000	100,000
08-496-400 Judgments and Losses	-	42,486	20,000	-	20,000
Total Refunds and Transfers	100,000	143,585	125,000	111,802	125,000



Sewer Revenue Fund

	2010 Actual	2011 Actual	2012 Budget	2012 Estimate	2013 Budget
<u>Capital Projects</u>					
08-497-710 Land Acquisition; Easements	-	-	75,000	-	-
08-497-713 Worthington Road Construction	5,815	-	-	-	-
08-497-714 Walton Road Construction & Engineering	-	-	-	-	1,125,000
08-497-718 Corrective Action Work	865,959	486,270	50,000	131,448	-
08-499-720 Operation & Maintenance Plan	-	-	656,000	148,747	200,000
08-499-721 Manhole Rehabilitation	-	-	305,000	-	91,224
08-499-747 Equipment	-	5,660	22,500	22,500	-
08-499-748 Truck Purchase	-	101,109	160,000	156,500	-
Total Capital Projects	<u>871,774</u>	<u>593,039</u>	<u>1,268,500</u>	<u>459,195</u>	<u>1,416,224</u>
Total Expenses	<u>\$2,833,263</u>	<u>\$2,901,973</u>	<u>\$3,892,224</u>	<u>\$2,916,389</u>	<u>\$ 3,718,995</u>
Total Surplus/(Use) to/of Fund Balance	<u>\$ 266,269</u>	<u>\$ 399,220</u>	<u>\$ (975,684)</u>	<u>\$ (78,587)</u>	<u>\$ (573,610)</u>



Highway Aid Fund

	2010 Actual	2011 Actual	2012 Budget	2012 Estimate	2013 Budget
Beginning Fund Balance	\$ 61,805	\$ (27,724)	\$ 11	\$ 11	\$ -
Revenues	262,753	300,579	310,211	261,489	277,500
Expenditures	(352,282)	(272,844)	(310,211)	(261,500)	(277,500)
Ending Fund Balance	\$ (27,724)	\$ 11	\$ 11	\$ -	\$ -
	2010 Actual	2011 Actual	2012 Budget	2012 Estimate	2013 Budget
<u>Revenue</u>					
35-341-040 Interest	\$ 133	\$ 11	\$ 10	\$ 20	\$ 20
35-355-020 Motor Vehicle Fuel Taxes (Act 655)	215,439	220,032	228,766	235,569	225,500
35-355-030 State Road Turnback Payments (Act 32)	6,720	6,720	6,720	6,720	6,720
35-392-000 Refunds and Reimbursements	22,069	-	-	-	-
35-392-010 Transfer from General Fund	18,392	73,816	74,715	19,180	45,260
Total Revenue	\$ 262,753	\$ 300,579	\$ 310,211	\$ 261,489	\$ 277,500
<u>Expenditures</u>					
<u>Contractual Services and Commodities</u>					
35-432-216 Tarps - Salt	\$ 1,290	\$ 1,680	\$ 1,680	\$ -	\$ 1,500
35-432-239 Salt	238,978	163,969	190,000	156,500	170,000
35-434-361 Utilities - Electric	112,014	107,195	118,531	105,000	106,000
Total Contractual Services and Commodities	352,282	272,844	310,211	261,500	277,500
Total Expenditures	\$ 352,282	\$ 272,844	\$ 310,211	\$ 261,500	\$ 277,500
Total Surplus/(Use) to/of Fund Balance	\$ (89,529)	\$ 27,735	\$ -	\$ (11)	\$ -



Sinking Fund

	2010 Actual	2011 Actual	2012 Budget	2012 Estimate	2013 Budget
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues	605,630	714,013	776,207	776,207	450,322
Expenditures	(605,630)	(714,013)	(776,207)	(776,207)	(450,322)
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
	2010 Actual	2011 Actual	2012 Budget	2012 Estimate	2013 Budget
<u>Revenue</u>					
Transfer from General Fund	\$ 214,693	\$ 215,394	\$ 355,770	\$ 355,770	\$ 349,708
Transfer from Sewer Revenue Fund	390,937	498,619	420,437	420,437	100,614
Total Revenue	\$ 605,630	\$ 714,013	\$ 776,207	\$ 776,207	\$ 450,322
<u>Expenditures</u>					
2005 General Obligation Bonds - Principal	\$ 485,000	\$ 595,000	\$ -	\$ -	\$ -
2011 General Obligation Bonds - Principal	-	-	565,000	565,000	245,000
2005 General Obligation Bonds - Interest	120,630	119,013	-	-	-
2011 General Obligation Bonds - Interest	-	-	211,207	211,207	205,322
Total Expenditures	\$ 605,630	\$ 714,013	\$ 776,207	\$ 776,207	\$ 450,322
Total Surplus/(Use) to/of Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -