BOROUGH OF JEFFERSON HILLS, PENNSYLVANIA

Amended

2014 BUDGET

MEMBERS OF BOROUGH COUNCIL
Christopher W. King - President
James A. Weber – Vice President
Melissa Barclay
Vickie Ielase
Tracey P. Khalil
David T. Montgomery
Mary K. Reynolds

OFFICE OF THE MAYOR
Janice R. Cmar

APPROVED
February 10, 2014

Borough of
JEFFERSON HILLS

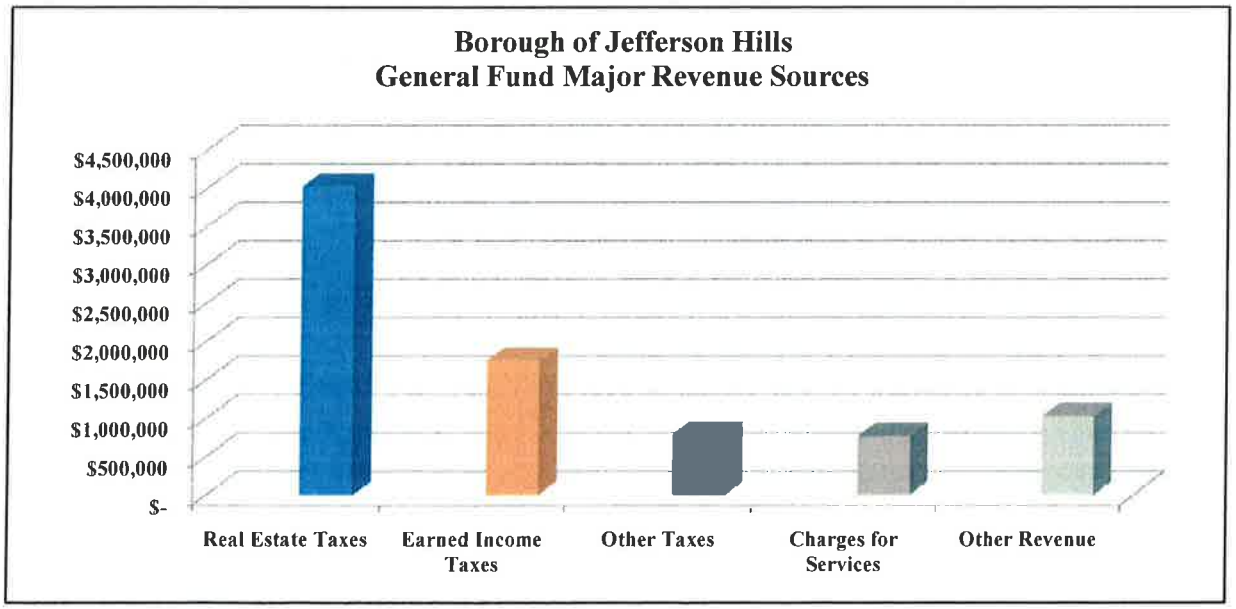
General Fund - Fund Balance

	2011 Actual	2012 Actual	2013 Budget	2013 Estimate	2014 Budget
General Fund - Fund Balances					
Fund Balance - Beginning	$ 3,147,837	$ 3,339,945	$ 3,449,721	$ 3,449,721	$ 3,182,592
Total Revenues	7,608,101	7,563,976	7,148,115	7,321,445	8,520,298
Total Expenditures	(7,415,993)	(7,454,200)	(8,149,715)	(7,588,574)	(8,883,347)
Fund Balance - Ending	**$ 3,339,945**	**$ 3,449,721**	**$ 2,448,121**	**$ 3,182,592**	**$ 2,819,543**
Nonspendable:					
Prepaid Items	145,178	213,431	155,000		
Restricted for:					
Public Safety	80,002	80,559	70,989	70,989	70,989
Educational Service Agency	6	-	-	-	-
Committed to:					
Beedle Park Timbering	16,484	16,484	16,484	16,484	16,484
Natural Gas Royalties - Beedle Park	14,189	16,380	18,189	17,730	19,099
Culture and Recreation	11,003	15,203	16,003	20,403	22,403
Unassigned:					
Contingency Funds	2,116,427	2,117,668	1,116,068	267,129	963,049
General Funds	956,656	989,996	1,055,388	2,789,857	1,727,519
Total Fund Balance	**$ 3,339,945**	**$ 3,449,721**	**$ 2,448,121**	**$ 3,182,592**	**$ 2,819,543**
Unassigned Fund Balance as a Percentage of Expenditures	41.4%	41.7%	26.6%	40.3%	30.3%

JEFFERSON HILLS

General Fund - Revenue Summary

	2011 Actual	2012 Actual	2013 Budget	2013 Estimate	2014 Budget
Tax Revenues					
Real Estate Taxes	$ 3,052,960	$ 3,099,401	$ 3,265,840	$ 3,238,877	$ 4,015,000
Earned Income Taxes	1,456,668	1,853,813	1,570,000	1,695,636	1,745,000
Real Estate Transfer Tax	157,716	159,969	120,000	155,330	153,000
Sales Tax	199,984	234,242	215,000	231,327	250,000
Mercantile Tax	20,822	27,466	25,000	70,900	62,000
Local Services Tax	220,515	221,526	220,000	200,011	240,000
Public Utility Realty Tax	6,802	7,158	7,000	7,249	7,200
Payment in Lieu of Parking Tax	45,000	76,800	61,800	46,350	63,654
Total Tax Revenues	**$ 5,160,467**	**$ 5,680,375**	**$ 5,484,640**	**$ 5,645,680**	**$ 6,535,854**
Non-Tax Revenues					
Licenses and Permits	477,071	319,297	338,250	258,295	358,350
Fines and Forfeits	92,731	92,020	94,000	71,287	94,000
Interest Earnings	1,976	1,431	1,200	2,450	2,000
Rents and Royalties	1,096	11,316	11,125	10,475	10,494
Intergovernmental	448,727	293,888	261,650	238,818	435,200
Charges for Services	725,499	730,061	730,550	758,488	761,750
Other Revenue	227,685	316,514	126,700	235,952	122,650
Total Non-Tax Revenues	**$ 1,974,785**	**$ 1,764,527**	**$ 1,563,475**	**$ 1,575,765**	**$ 1,784,444**
Subtotal Operating Revenues	**$ 7,135,252**	**$ 7,444,902**	**$ 7,048,115**	**$ 7,221,445**	**$ 8,320,298**
Interfund Transfers In	464,352	100,000	100,000	100,000	200,000
Forfeiture Account Revenue	8,497	19,074	-	-	-
Use of Fund Balance	-	-	1,001,600	267,129	363,049
Total Revenue	**$ 7,608,101**	**$ 7,563,976**	**$ 8,149,715**	**$ 7,588,574**	**$ 8,883,347**



Borough of
JEFFERSON HILLS

General Fund - Revenue Summary

	2013 Budget	2013 Estimate	2014 Budget	Budget v. Budget	Estimate v. Budget
Tax Revenues					
Real Estate Taxes	$ 3,265,840	$ 3,238,877	$ 4,015,000	22.9%	24.0%
Earned Income Taxes	1,570,000	1,695,636	1,745,000	11.1%	2.9%
Real Estate Transfer Tax	120,000	155,330	153,000	27.5%	-1.5%
Sales Tax	215,000	231,327	250,000	16.3%	8.1%
Mercantile Tax	25,000	70,900	62,000	148.0%	-12.6%
Local Services Tax	220,000	200,011	240,000	9.1%	20.0%
Public Utility Realty Tax	7,000	7,249	7,200	2.9%	-0.7%
Payment in Lieu of Parking Tax	61,800	46,350	63,654	3.0%	37.3%
Total Tax Revenues	**$ 5,484,640**	**$ 5,645,680**	**$ 6,535,854**	**19.2%**	**15.8%**
Non-Tax Revenues					
Licenses and Permits	338,250	258,295	358,350	5.9%	38.7%
Fines and Forfeits	94,000	71,287	94,000	0.0%	31.9%
Interest Earnings	1,200	2,450	2,000	66.7%	-18.4%
Rents and Royalties	11,125	10,475	10,494	0.0%	0.2%
Intergovernmental	261,650	238,818	435,200	66.3%	82.2%
Charges for Services	730,550	758,488	761,750	4.3%	0.4%
Other Revenue	126,700	235,952	122,650	-3.2%	-48.0%
Total Non-Tax Revenues	**$ 1,563,475**	**$ 1,575,765**	**$ 1,784,444**	**14.1%**	**13.2%**
Subtotal Operating Revenues	**$ 7,048,115**	**$ 7,221,445**	**$ 8,320,298**	**18.0%**	**15.2%**
Interfund Transfers In	100,000	100,000	200,000	100.0%	100.0%
Forfeiture Account Revenue	-	-	-	0.0%	0.0%
Use of Fund Balance	1,001,600	267,129	363,049	-63.8%	35.9%
Total Revenue	**$ 8,149,715**	**$ 7,588,574**	**$ 8,883,347**	**9.0%**	**17.1%**

JEFFERSON HILLS

Real Estate Taxes

Real Estate Taxes		2011 Actual	2012 Actual	2013 Budget	2013 Estimate	2014 Budget
01-301-100	Current Year Real Estate	$ 2,845,978	$ 2,919,253	$ 3,056,340	$ 3,039,549	$ 3,840,000
01-301-200	Prior Year Real Estate	70,666	65,897	67,500	64,671	65,000
01-301-300	Delinquent Real Estate	112,992	86,436	117,000	116,108	85,000
01-301-600	Interim Real Estate	23,324	27,815	25,000	18,549	25,000
	Total Real Estate Taxes	**$ 3,052,960**	**$ 3,099,401**	**$ 3,265,840**	**$ 3,238,877**	**$ 4,015,000**

JEFFERSON HILLS

Earned Income Taxes

Earned Income Taxes		2011 Actual	2012 Actual	2013 Budget	2013 Estimate	2014 Budget
01-310-210	Current Earned Income Taxes	$ 1,370,694	$ 1,781,382	$ 1,520,000	$ 1,142,538	$ 1,245,000
01-310-220	Prior Year Earned Income Taxes*	-	-	-	481,340	445,000
01-310-230	Delinquent Earned Income Taxes	85,974	72,431	50,000	71,758	55,000
	Total Earned Income Taxes	**$ 1,456,668**	**$ 1,853,813**	**$ 1,570,000**	**$ 1,695,636**	**$ 1,745,000**

Borough of
JEFFERSON HILLS

Other Taxes

Other Taxes		2011 Actual	2012 Actual	2013 Budget	2013 Estimate	2014 Budget
01-310-100	Real Estate Transfer Tax	$ 157,716	$ 159,969	$ 120,000	$ 155,330	$ 153,000
01-310-300	Sales Tax	199,984	234,242	215,000	231,327	250,000
01-310-310	Mercantile Tax	20,822	27,466	25,000	70,900	62,000
01-310-500	Local Services Tax	220,515	221,526	220,000	200,011	240,000
01-355-100	Public Utility Realty Tax	6,802	7,158	7,000	7,249	7,200
01-310-800	Payment in Lieu of Parking Tax	45,000	76,800	61,800	46,350	63,654
	Total Other Taxes	**$ 650,839**	**$ 727,161**	**$ 648,800**	**$ 711,167**	**$ 775,854**

Borough of
JEFFERSON HILLS

Licenses and Permits

Licenses and Permits		2011 Actual	2012 Actual	2013 Budget	2013 Estimate	2014 Budget
01-321-740	Coin Operated Machine Licenses	$ 14,750	$ 14,250	$ 14,500	$ 15,250	$ 15,250
01-321-800	Cable Television Franchise Fees	305,456	204,297	195,000	144,553	210,000
01-321-910	Misc Permits & Fees	615	150	500	820	500
01-322-500	Street Opening Permits	5,415	2,918	2,250	4,082	4,000
01-322-900	Grading Permits	4,700	2,275	18,000	3,097	15,000
01-355-400	Beverage License	1,400	3,150	3,000	3,025	3,100
01-362-410	Building Permits	133,520	81,315	100,000	77,527	100,000
01-362-450	Occupancy Permits	11,215	10,942	5,000	9,941	10,500
	Total Licenses and Permits	**$ 477,071**	**$ 319,297**	**$ 338,250**	**$ 258,295**	**$ 358,350**

JEFFERSON HILLS

Fines and Forfeits

Fines and Forfeits		2011 Actual	2012 Actual	2013 Budget	2013 Estimate	2014 Budget
01-331-110	Code Violations-Magistrate Fines	$ 69,101	$ 57,001	$ 65,000	$ 53,411	$ 65,000
01-331-120	Criminal Violations-County Court	13,917	25,516	20,000	11,918	20,000
01-331-130	State Police Fines	9,713	9,503	9,000	5,958	9,000
	Total Fines and Forfeits	**$ 92,731**	**$ 92,020**	**$ 94,000**	**$ 71,287**	**$ 94,000**

Borough of JEFFERSON HILLS

Interest Earnings

Interest Earnings	2011 Actual	2012 Actual	2013 Budget	2013 Estimate	2014 Budget
01-341-040 Interest from Investments	$ 1,976	$ 1,431	$ 1,200	$ 2,450	$ 2,000
Total Interest Earnings	**$ 1,976**	**$ 1,431**	**$ 1,200**	**$ 2,450**	**$ 2,000**

Borough of
JEFFERSON HILLS

Rents and Royalties

Rents and Royalties		2011 Actual	2012 Actual	2013 Budget	2013 Estimate	2014 Budget
01-342-510	Royalties from Natural Gas	$ 1,096	$ 2,191	$ 2,000	$ 1,350	$ 1,369
01-342-530	Cell Tower Rental	-	9,125	9,125	9,125	9,125
	Total Rents and Royalties	**$ 1,096**	**$ 11,316**	**$ 11,125**	**$ 10,475**	**$ 10,494**

JEFFERSON HILLS

Intergovernmental

Intergovernmental		2011 Actual	2012 Actual	2013 Budget	2013 Estimate	2014 Budget
01-351-002	Police Vest Grant	$ 2,975	$ 844	$ 450	$ -	$ 500
01-354-090	Growing Greener - Peters Creek	60,000	70,000	-	-	110,500
01-354-095	DCNR Grant for Beedle Park	-	-	40,000	-	100,000
01-354-150	Recycling Grant	-	-	6,000	-	-
01-355-013	Act 13 Impact Fee	-	1,200	2,200	2,145	2,200
01-355-500	Pension System State Aid	279,265	160,925	152,000	167,027	158,000
01-355-700	Foreign Fire Insurance Premium	106,487	60,919	61,000	69,646	64,000
	Total Intergovernmental	**$ 448,727**	**$ 293,888**	**$ 261,650**	**$ 238,818**	**$ 435,200**

Borough of
JEFFERSON HILLS

Charges for Services

Charges for Services		2011 Actual	2012 Actual	2013 Budget	2013 Estimate	2014 Budget
01-361-300	Subdivision & Land Develop. Fee	$ 3,368	$ 3,009	$ 4,000	$ 3,127	$ 3,500
01-361-340	Hearing Fee	1,000	850	1,500	3,650	1,500
01-361-700	Copies and Lien Letters	4,448	5,789	4,500	1,817	5,250
01-361-800	Defrayment Fees	2,200	2,100	2,000	2,600	2,000
01-361-900	Recreation/Library Fee	-	4,200	2,000	5,200	2,000
01-362-100	Police Services	26,200	20,391	26,000	21,404	27,500
01-362-110	Police Reports	2,323	2,646	2,500	3,454	3,000
01-362-140	School Crossing Guards	18,108	16,696	21,000	6,851	21,000
01-363-300	Street Lighting Charges	2,327	4,469	3,050	2,477	3,500
01-363-510	PennDOT Snow Removal	54,351	43,429	44,500	57,151	45,000
01-363-600	Sale of Vehicles/Equipment	9,695	-	2,500	23,310	5,000
01-364-300	Garbage User Fees	575,254	592,166	582,000	596,471	610,000
01-367-300	Recreation Permit Fees	26,225	27,455	27,000	25,990	27,500
01-367-310	Recreation Programs	-	5,681	5,000	4,986	5,000
01-367-400	Community Relations Services	-	1,180	3,000	-	-
	Total Charges for Services	**$ 725,499**	**$ 730,061**	**$ 730,550**	**$ 758,488**	**$ 761,750**

Borough of JEFFERSON HILLS

Other Revenue

Other Revenue		2011 Actual	2012 Actual	2013 Budget	2013 Estimate	2014 Budget
01-387-000	Donation from Private Sources	$ 22,490	$ 375	$ 250	$ 50	$ 250
01-387-100	Donations - Easter Egg Hunt	100	33	50	-	-
01-387-101	Donations - Clean Up Day	200	100	100	100	100
01-387-102	Donations - Fish For Fun	103	80	100	-	100
01-387-103	Donations - Light Up Night	750	500	200	-	200
01-380-000	Miscellaneous	1,196	1	-	-	-
01-391-000	Insurance Refunds	30,558	-	-	-	-
01-391-100	Workers' Compensation Payments	84,385	53,068	45,000	168,745	50,000
01-391-101	Workers' Compensation Dividends	36,817	30,329	30,000	19,547	20,000
01-392-000	Refunds and Reimbursements	51,086	1,145	2,000	4,046	2,500
01-392-100	Employee Hospitalization Reimb.	-	36,955	40,000	34,094	40,000
01-392-110	Refund of Fuel Taxes	-	9,015	9,000	9,370	9,500
01-392-654	Transfer from Escrow - Interest	-	184,913	-	-	-
	Total Other Revenue	**$ 227,685**	**$ 316,514**	**$ 126,700**	**$ 235,952**	**$ 122,650**

JEFFERSON HILLS

Interfund Transfers In

Interfund Transfers In		2011 Actual	2012 Actual	2013 Budget	2013 Estimate	2014 Budget
01-392-008	Transfer from Sewer Revenue Fund	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 200,000
01-392-004	Transfer from Special Account #1	364,352	-	-	-	-
	Total Interfund Transfers In	**$ 464,352**	**$ 100,000**	**$ 100,000**	**$ 100,000**	**$ 200,000**

Borough of
JEFFERSON HILLS

General Fund - Expenditure Summary

	2011 Actual	2012 Actual	2013 Budget	2013 Estimate	2014 Budget
Operating Expenditures					
General Government					
Mayor and Council	$ 50,220	$ 54,684	$ 61,780	$ 59,894	$ 62,580
Finance and Administration	708,011	555,565	717,431	545,523	652,995
Tax Collection	88,440	84,842	88,330	87,700	91,092
Borough Building	184,527	159,130	196,820	176,600	190,200
Subtotal General Government	1,031,198	854,221	1,064,361	869,717	996,867
Public Safety					
Police Protection	2,397,466	2,599,589	2,681,923	2,602,573	2,935,091
Fire Protection	231,999	183,350	216,170	236,638	221,315
Planning and Zoning	366,769	328,832	383,951	337,875	326,289
Subtotal Public Safety	2,996,234	3,111,771	3,282,044	3,177,086	3,482,695
Health and Human Services	7,490	10,100	10,000	11,000	11,500
Sanitation and Recycling	657,697	630,009	673,400	664,782	625,573
Public Works	1,051,063	964,490	1,138,014	1,035,680	1,114,364
Recreation, Parks and Library	315,117	321,727	389,178	371,002	399,466
Unallocated Costs	385,769	458,589	332,950	305,059	351,274
Total Operating Expenditures	**$ 6,444,568**	**$ 6,350,907**	**$ 6,889,947**	**$ 6,434,326**	**$ 6,981,739**
Non-Operating Expenditures					
Debt Service	$ 215,894	$ 356,270	$ 350,208	$ 362,071	$ 493,376
Capital Projects					
Capital Improvements	474,453	539,627	540,000	478,454	1,048,362
Buildings	8,819	9,855	43,000	22,388	167,500
Machinery and Equipment	180,746	167,304	281,300	260,500	147,100
Subtotal Capital Projects	664,018	716,786	864,300	761,342	1,362,962
Total Non-Operating Expend.	**$ 879,912**	**$ 1,073,056**	**$ 1,214,508**	**$ 1,123,413**	**$ 1,856,338**
Subtotal Expenditures	**$ 7,324,480**	**$ 7,423,963**	**$ 8,104,455**	**$ 7,557,739**	**$ 8,838,077**
Interfund Transfers Out	83,308	11,720	45,260	30,835	45,270
Forfeiture Account Expenditures	8,205	18,517	-	-	-
Surplus to Fund Balance	192,108	109,776	-	-	-
Total Expenditures	**$ 7,608,101**	**$ 7,563,976**	**$ 8,149,715**	**$ 7,588,574**	**$ 8,883,347**

Borough of
JEFFERSON HILLS

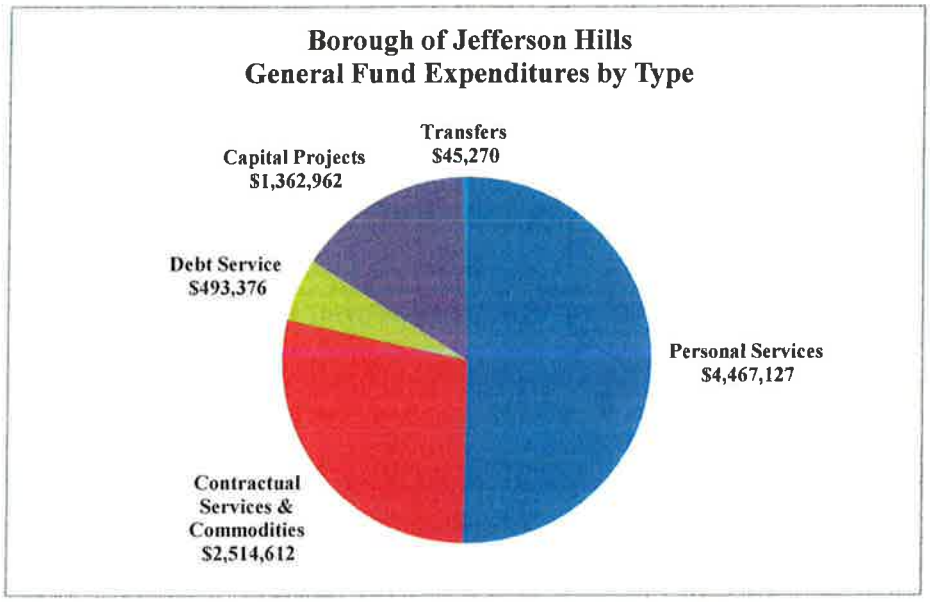
General Fund - Expenditure Summary

	2013 Budget	2013 Estimate	2014 Budget	Increase/(Decrease) Budget v. Budget	Increase/(Decrease) Estimate v. Budget
Operating Expenditures					
General Government					
Mayor and Council	$ 61,780	$ 59,894	$ 62,580	1.3%	4.5%
Finance and Administration	717,431	545,523	652,995	-9.0%	19.7%
Tax Collection	88,330	87,700	91,092	3.1%	3.9%
Borough Building	196,820	176,600	190,200	-3.4%	7.7%
Subtotal General Government	1,064,361	869,717	996,867	-6.3%	14.6%
Public Safety					
Police Protection	2,681,923	2,602,573	2,935,091	9.4%	12.8%
Fire Protection	216,170	236,638	221,315	2.4%	-6.5%
Planning and Zoning	383,951	337,875	326,289	-15.0%	-3.4%
Subtotal Public Safety	3,282,044	3,177,086	3,482,695	6.1%	9.6%
Health and Human Services	10,000	11,000	11,500	15.0%	4.5%
Sanitation and Recycling	673,400	664,782	625,573	-7.1%	-5.9%
Public Works	1,138,014	1,035,680	1,114,364	-2.1%	7.6%
Recreation, Parks and Library	389,178	371,002	399,466	2.6%	7.7%
Unallocated Costs	332,950	305,059	351,274	5.5%	15.1%
Total Operating Expenditures	**$ 6,889,947**	**$ 6,434,326**	**$ 6,981,739**	**1.3%**	**8.5%**
Non-Operating Expenditures					
Debt Service	$ 350,208	$ 362,071	$ 493,376	40.9%	36.3%
Capital Projects					
Capital Improvements	540,000	478,454	1,048,362	94.1%	119.1%
Buildings	43,000	22,388	167,500	289.5%	648.2%
Machinery and Equipment	281,300	260,500	147,100	-47.7%	-43.5%
Subtotal Capital Projects	864,300	761,342	1,362,962	57.7%	79.0%
Total Non-Operating Expend.	**$ 1,214,508**	**$ 1,123,413**	**$ 1,856,338**	**52.8%**	**65.2%**
Subtotal Expenditures	**$ 8,104,455**	**$ 7,557,739**	**$ 8,838,077**	**9.1%**	**16.9%**
Interfund Transfers Out	45,260	30,835	45,270	0.0%	46.8%
Forfeiture Account Expenditures	-	-	-	0.0%	0.0%
Total Expenditures	**$ 8,149,715**	**$ 7,588,574**	**$ 8,883,347**	**9.0%**	**17.1%**

JEFFERSON HILLS

General Fund Expenditures by Type

Department	Personal Services	Contractual Services & Commodities	Non-Operating	2014 Budget	Percentage of Budget
Mayor and Council	$ 21,530	$ 41,050	$ -	$ 62,580	0.7%
Finance and Administration	434,645	218,350	-	652,995	7.4%
Tax Collection	11,842	79,250	-	91,092	1.0%
Borough Building	-	190,200	-	190,200	2.1%
Police Protection	2,756,891	178,200	-	2,935,091	33.0%
Fire Protection	25,000	196,315	-	221,315	2.5%
Planning and Zoning	212,289	114,000	-	326,289	3.7%
Health and Human Services	-	11,500	-	11,500	0.1%
Sanitation and Recycling	-	625,573	-	625,573	7.0%
Public Works	862,264	252,100	-	1,114,364	12.5%
Recreation, Parks and Library	142,666	256,800	-	399,466	4.5%
Unallocated Costs	-	351,274	-	351,274	4.0%
Debt Service	-	-	493,376	493,376	5.6%
Capital Projects	-	-	1,362,962	1,362,962	15.3%
Interfund Transfers Out	-	-	45,270	45,270	0.6%
Total General Fund Budget	**$ 4,467,127**	**$ 2,514,612**	**$ 1,901,608**	**$ 8,883,347**	**100.0%**
Percentage of Budget	50.3%	28.3%	21.4%		



JEFFERSON HILLS

Mayor and Council

	2011 Actual	2012 Actual	2013 Budget	2013 Estimate	2014 Budget
Mayor and Council					
Personal Services	$ 21,530	$ 21,350	$ 21,530	$ 21,530	$ 21,530
Contractual Services and Commodities	28,690	33,334	40,250	38,364	41,050
Total Mayor and Council	**$ 50,220**	**$ 54,684**	**$ 61,780**	**$ 59,894**	**$ 62,580**

Mayor and Council		2011 Actual	2012 Actual	2013 Budget	2013 Estimate	2014 Budget
Personal Services						
01-400-105	Mayor	$ 4,000	$ 4,000	$ 4,000	$ 4,000	$ 4,000
01-400-106	Council	16,000	15,833	16,000	16,000	16,000
01-400-192	Fica & Medicare	1,530	1,517	1,530	1,530	1,530
	Total Personal Services	21,530	21,350	21,530	21,530	21,530
Contractual Services and Commodities						
01-400-216	General Expense	25	323	100	100	100
01-400-352	Public Officials Liability	17,744	24,965	29,000	29,000	30,000
01-400-353	Insurance Bonding	403	200	450	200	250
01-400-420	Dues, Subscriptions & Memberships	6,395	6,359	6,500	6,334	6,500
01-400-460	Education, Training & Conferences	4,123	1,487	4,200	2,730	4,200
	Total Contractual Services and Commodities	28,690	33,334	40,250	38,364	41,050
Total Mayor and Council		**$ 50,220**	**$ 54,684**	**$ 61,780**	**$ 59,894**	**$ 62,580**

JEFFERSON HILLS

Finance and Administration

Finance and Administration	2011 Actual	2012 Actual	2013 Budget	2013 Estimate	2014 Budget
Personal Services	$ 364,780	$ 339,287	$ 461,931	$ 310,873	$ 434,645
Contractual Services and Commodities	343,231	216,278	255,500	234,650	218,350
Total Finance and Administration	**$ 708,011**	**$ 555,565**	**$ 717,431**	**$ 545,523**	**$ 652,995**

Finance and Administration		2011 Actual	2012 Actual	2013 Budget	2013 Estimate	2014 Budget
Personal Services						
01-402-110	Manager	$ 78,854	$ 80,961	$ 83,594	$ 33,015	$ 83,595
01-402-112	Finance Officer	61,486	55,333	66,950	64,390	64,000
01-402-113	Engineer	-	-	60,000	5,000	37,500
01-402-114	Clerical	87,524	90,243	92,144	92,150	94,475
01-402-120	Intern	-	-	5,000	-	-
01-402-123	Comm. Relations Coordinator	5,430	6,143	8,200	5,000	6,500
01-402-179	Longevity Pay	1,065	1,135	1,205	1,205	1,275
01-402-180	Overtime Pay	5,526	5,486	7,642	4,500	6,813
01-402-184	Sick Pay Buy Back	1,100	-	-	235	500
01-402-192	Fica & Medicare	18,448	19,262	24,842	15,720	22,541
01-402-193	Defined Benefit Pension - Service Emp.	6,544	7,241	7,241	7,241	7,477
01-402-194	Unemployment Compensation	2,147	2,838	3,873	2,508	2,404
01-402-195	Workers' Compensation	-	-	1,799	1,884	2,382
01-402-196	Health, Vision & Dental Insurance	73,694	48,241	69,006	52,130	71,982
01-402-197	Disbursement Pension - Admin	10,662	10,426	11,765	11,765	12,950
01-402-198	Defined Contribution Pension - Admin	9,800	9,531	14,739	11,000	16,104
01-402-199	Life Insurance	879	818	1,267	1,050	1,267
01-402-19A	AD&D	70	62	96	80	96
01-402-19B	Short Term Disability	1,551	1,567	2,568	2,000	2,784
	Total Personal Services	364,780	339,287	461,931	310,873	434,645
Contractual Services and Commodities						
01-402-210	Office Supplies	5,439	4,975	5,000	4,750	5,000
01-402-216	General Expense	194	3,460	5,000	5,500	5,000
01-402-260	Minor Equipment	1,194	1,320	3,000	1,500	3,000
01-402-311	Auditing Services	12,975	13,400	14,000	13,400	13,500
01-402-312	Consulting Services	20,813	3,700	10,000	10,000	10,000
01-402-313	Engineering Services	124,685	32,302	50,000	35,000	15,000
01-402-314	Legal Services	132,138	106,518	117,000	115,000	115,000
01-402-320	Communications Expense	420	695	1,000	1,000	1,000
01-402-340	Advertising & Printing	18,833	20,329	20,500	20,500	20,750
01-402-353	Insurance Bonding	568	633	1,000	650	1,000
01-402-374	Office Equip. - Repairs and Mte.	12,551	15,535	13,000	12,500	13,000
01-402-384	Rent of Machinery & Equipment	2,341	3,512	3,500	3,750	4,000
01-402-420	Dues, Subscriptions & Memberships	6,365	2,409	4,500	4,500	4,600
01-402-452	Contracted IT/Network Services	730	2,999	3,000	4,000	4,000
01-402-460	Education, Training & Conferences	3,985	4,491	5,000	2,600	3,500
	Total Contractual Services and Commodities	343,231	216,278	255,500	234,650	218,350
Total Finance and Administration		**$ 708,011**	**$ 555,565**	**$ 717,431**	**$ 545,523**	**$ 652,995**

JEFFERSON HILLS

Tax Collection

Tax Collection	2011 Actual	2012 Actual	2013 Budget	2013 Estimate	2014 Budget
Personal Services	$ 10,765	$ 10,781	$ 10,765	$ 11,842	$ 11,842
Contractual Services and Commodities	77,675	74,061	77,565	75,858	79,250
Total Tax Collection	**$ 88,440**	**$ 84,842**	**$ 88,330**	**$ 87,700**	**$ 91,092**

Tax Collection		2011 Actual	2012 Actual	2013 Budget	2013 Estimate	2014 Budget
Personal Services						
01-403-107	Real Estate Tax Collector	$ 10,000	$ 10,015	$ 10,000	$ 11,000	$ 11,000
01-403-192	Fica & Medicare	765	766	765	842	842
	Total Personal Services	10,765	10,781	10,765	11,842	11,842
Contractual Services and Commodities						
01-403-210	Office Supplies	5,123	5,382	5,300	5,300	5,500
01-403-310	Commissions - EIT, LST & Mercantile	39,854	39,448	32,000	40,000	40,000
01-403-312	Consulting Services	185	-	1,500	683	1,500
01-403-314	Legal Services	3,500	3,560	5,000	3,760	3,900
01-403-315	Commissions - Interim Real Estate	606	540	650	-	-
01-403-316	Commissions - Delinquent RE Taxes	20,085	17,153	25,000	18,000	20,000
01-403-353	Insurance Bonding	6,815	6,815	6,815	6,815	7,000
01-403-452	Contracted IT/Network Services	1,507	1,163	1,300	1,300	1,350
	Total Contractual Services and Commodities	77,675	74,061	77,565	75,858	79,250
Total Tax Collection		**$ 88,440**	**$ 84,842**	**$ 88,330**	**$ 87,700**	**$ 91,092**

JEFFERSON HILLS

Borough Building

	2011 Actual	2012 Actual	2013 Budget	2013 Estimate	2014 Budget
Borough Building					
Contractual Services and Commodities	$ 184,527	$ 159,130	$ 196,820	$ 176,600	$ 190,200
Total Borough Building	**$ 184,527**	**$ 159,130**	**$ 196,820**	**$ 176,600**	**$ 190,200**

Borough Building		2011 Actual	2012 Actual	2013 Budget	2013 Estimate	2014 Budget
Contractual Services and Commodities						
01-409-216	General Expense	$ 5	$ -	$ 200	$ -	$ 200
01-409-220	Materials & Supplies	5,965	5,892	9,000	6,000	7,000
01-409-320	Communications Expense	18,902	19,155	24,000	20,000	22,000
01-409-360	Utilities	90,309	70,705	94,000	85,000	90,000
01-409-370	Repairs & Maintenance	25,464	12,766	12,500	12,500	12,750
01-409-440	Custodial Services	17,753	22,782	24,120	23,600	25,000
01-409-450	Contracted Services	3,348	1,422	1,500	1,500	1,750
01-409-451	Contracted Maintenance Services	21,372	25,712	30,000	27,000	30,000
01-409-454	Landscaping	1,409	696	1,500	1,000	1,500
Total Contractual Services and Commodities		184,527	159,130	196,820	176,600	190,200
Total Borough Building		**$ 184,527**	**$ 159,130**	**$ 196,820**	**$ 176,600**	**$ 190,200**

Borough of JEFFERSON HILLS

Police Protection

Police Protection	2011 Actual	2012 Actual	2013 Budget	2013 Estimate	2014 Budget
Personal Services	$ 2,247,908	$ 2,462,363	$ 2,504,473	$ 2,450,655	$ 2,756,891
Contractual Services and Commodities	149,558	137,226	177,450	151,918	178,200
Total Police Protection	**$ 2,397,466**	**$ 2,599,589**	**$ 2,681,923**	**$ 2,602,573**	**$ 2,935,091**

Police Protection		2011 Actual	2012 Actual	2013 Budget	2013 Estimate	2014 Budget
Personal Services						
01-410-110	Chief	$ 89,615	$ 93,082	$ 95,481	$ 95,481	$ 98,823
01-410-112	Sergeants	392,528	512,528	466,549	469,000	468,804
01-410-113	Patrolman	820,740	1,001,594	933,371	910,000	996,352
01-410-114	Clerical	43,846	28,012	29,952	17,500	33,425
01-410-122	Communication Specialist	47,507	48,542	41,606	40,700	22,771
01-410-179	Longevity Pay	15,525	14,589	13,140	13,140	13,800
01-410-180	Overtime Pay	43,964	79,792	57,817	100,000	90,000
01-410-183	Special Details - Reimbursed	31,029	21,773	33,000	25,000	33,000
01-410-184	Sick Pay Buy Back	-	-	8,400	-	8,400
01-410-185	Vacation Pay Buy Back	1,388	7,540	3,500	3,529	3,500
01-410-188	Comp Time Buy Back	7,129	21,354	25,000	2,000	25,000
01-410-191	Uniform Allowance	10,400	9,082	10,400	10,400	10,400
01-410-192	Fica & Medicare	114,288	131,364	130,649	128,241	137,231
01-410-193	Defined Benefit Pension - Police	192,321	201,395	219,854	219,854	320,861
01-410-194	Unemployment Compensation	10,474	12,381	13,530	11,330	10,019
01-410-195	Workers' Compensation	-	-	115,965	122,922	147,143
01-410-196	Health, Vision & Dental Insurance	406,084	261,084	283,786	262,500	313,528
01-410-197	Disbursement Pension - Police	5,331	2,873	5,574	2,448	6,178
01-410-198	Defined Contribution Pension - Police	6,300	6,489	6,684	6,684	6,884
01-410-199	Life Insurance	5,259	4,792	5,547	5,346	5,864
01-410-19A	AD&D	418	363	420	405	444
01-410-19B	Short Term Disability	3,762	3,734	4,248	4,175	4,464
	Total Personal Services	2,247,908	2,462,363	2,504,473	2,450,655	2,756,891
Contractual Services and Commodities						
01-410-210	Office Supplies	3,134	3,611	4,000	3,750	4,000
01-410-216	General Expense	11,180	13,748	19,000	14,000	19,000
01-410-231	Gas, Oil & Lubricants	59,786	55,483	57,000	57,000	58,000
01-410-238	Clothing & Uniforms (Incl. Initial Issue)	10,218	4,501	13,500	12,000	13,500
01-410-242	Department Supplies	5,315	7,520	8,600	8,000	8,600
01-410-251	Vehicle Maintenance	29,720	19,097	26,750	22,500	26,750
01-410-260	Minor Equipment	4,481	2,311	8,500	2,500	8,500
01-410-320	Communications Expense	6,932	6,946	7,100	7,000	7,100
01-410-327	Radio Equip. Maintenance	423	1,345	1,000	1,000	1,000
01-410-356	Police Professional Liability	9,745	10,617	12,000	10,953	12,000
01-410-374	Office Equip. - Repairs and Mte.	2,075	256	3,000	500	3,000
01-410-376	Traffic Signals - Repairs & Mte.	3,021	6,575	7,500	5,000	7,500
01-410-384	Rent of Machinery & Equipment	826	1,240	1,500	1,650	1,750
01-410-420	Dues, Subscriptions & Memberships	538	995	2,000	1,240	1,500
01-410-460	Education, Training & Conferences	2,031	2,288	6,000	4,000	6,000
01-410-520	Contribution For Dare Program	133	693	-	825	-
	Total Contractual Services and Commodities	149,558	137,226	177,450	151,918	178,200
Total Police Protection		**$ 2,397,466**	**$ 2,599,589**	**$ 2,681,923**	**$ 2,602,573**	**$ 2,935,091**

Borough of JEFFERSON HILLS

Fire Protection

Fire Protection	2011 Actual	2012 Actual	2013 Budget	2013 Estimate	2014 Budget
Personal Services	$ -	$ -	$ 24,000	$ 30,164	$ 25,000
Contractual Services and Commodities	231,999	183,350	192,170	206,474	196,315
Total Fire Protection	**$ 231,999**	**$ 183,350**	**$ 216,170**	**$ 236,638**	**$ 221,315**

Fire Protection	2011 Actual	2012 Actual	2013 Budget	2013 Estimate	2014 Budget
Personal Services					
01-411-195 Workers' Compensation	$ -	$ -	$ 24,000	$ 30,164	$ 25,000
Total Personal Services	-	-	24,000	30,164	25,000
Contractual Services and Commodities					
01-411-216 General Expense	10	10	20	10	10
01-411-363 Utilities - Fire Hydrants	94,734	88,447	89,000	88,500	89,000
01-411-500 Jefferson Fire & Rescue Contribution	27,018	27,574	37,000	43,168	38,000
01-411-501 885 Volunteer Co - In Lieu Parking	3,750	6,400	5,150	5,150	5,305
01-411-530 Foreign Fire Services	106,487	60,919	61,000	69,646	64,000
Total Contractual Services and Commodities	231,999	183,350	192,170	206,474	196,315
Total Fire Protection	**$ 231,999**	**$ 183,350**	**$ 216,170**	**$ 236,638**	**$ 221,315**

JEFFERSON HILLS

Planning and Zoning

Planning and Zoning	2011 Actual	2012 Actual	2013 Budget	2013 Estimate	2014 Budget
Personal Services	$ 259,272	$ 213,438	$ 240,451	$ 241,025	$ 212,289
Contractual Services and Commodities	107,497	115,394	143,500	96,850	114,000
Total Planning and Zoning	**$ 366,769**	**$ 328,832**	**$ 383,951**	**$ 337,875**	**$ 326,289**

Planning and Zoning		2011 Actual	2012 Actual	2013 Budget	2013 Estimate	2014 Budget
Personal Services						
01-414-110	Planner/Zoning Officer	$ 63,737	$ 65,739	$ 67,633	$ 67,633	$ 35,000
01-414-112	Building Official/Code Enforcement	53,639	35,257	54,590	55,590	57,536
01-414-114	Clerical	43,761	44,808	46,072	46,072	47,237
01-414-179	Longevity Pay	375	410	445	445	480
01-414-180	Overtime Pay	1,055	778	997	1,250	1,022
01-414-192	Fica & Medicare	12,476	11,726	12,985	13,081	10,808
01-414-194	Unemployment Compensation	1,380	2,224	1,773	1,772	1,251
01-414-195	Workers' Compensation	-	-	985	1,049	1,160
01-414-196	Health, Vision & Dental Insurance	67,083	39,085	38,433	37,500	40,344
01-414-197	Disbursement Pension - Planning	5,331	5,016	5,655	5,750	6,267
01-414-198	Defined Contribution Pension - Planning	8,318	6,756	8,555	8,555	8,820
01-414-199	Life Insurance	755	568	792	792	792
01-414-19A	AD&D	60	43	60	60	60
01-414-19B	Short Term Disability	1,302	1,028	1,476	1,476	1,512
	Total Personal Services	259,272	213,438	240,451	241,025	212,289
Contractual Services and Commodities						
01-414-210	Office Supplies	3,318	2,846	4,500	3,500	4,500
01-414-216	General Expense	5,398	2,334	5,500	3,500	5,500
01-414-231	Gas, Oil & Lubricants	1,994	1,097	2,500	1,900	2,500
01-414-251	Vehicle Maintenance	1,839	728	2,500	2,000	2,500
01-414-260	Minor Equipment	2,558	-	3,000	-	3,000
01-414-312	Consulting Services	9,802	4,594	15,000	-	15,000
01-414-313	Engineering Services	17,482	30,484	32,000	28,000	5,000
01-414-314	Legal Services	55,577	35,624	42,000	32,000	40,000
01-414-318	Engineering Services - Grading	-	-	13,000	7,000	8,000
01-414-320	Communications Expense	649	532	750	735	750
01-414-340	Advertising & Printing	1,340	2,492	3,000	3,065	3,500
01-414-374	Office Equip. - Repairs and Mte.	1,875	2,194	2,250	1,000	2,250
01-414-420	Dues, Subscriptions & Memberships	1,129	194	2,000	1,150	6,500
01-414-450	Contracted Services	2,620	28,314	10,000	9,000	10,000
01-414-460	Education, Training & Conferences	1,916	3,961	5,500	4,000	5,000
	Total Contractual Services and Commodities	107,497	115,394	143,500	96,850	114,000
Total Planning and Zoning		**$ 366,769**	**$ 328,832**	**$ 383,951**	**$ 337,875**	**$ 326,289**

JEFFERSON HILLS

Health and Human Services

	2011 Actual	2012 Actual	2013 Budget	2013 Estimate	2014 Budget
Health and Human Services					
Contractual Services and Commodities	$ 7,490	$ 10,100	$ 10,000	$ 11,000	$ 11,500
Total Health and Human Services	**$ 7,490**	**$ 10,100**	**$ 10,000**	**$ 11,000**	**$ 11,500**

Health and Human Services	2011 Actual	2012 Actual	2013 Budget	2013 Estimate	2014 Budget
Contractual Services and Commodities					
01-421-450 Contracted Services	$ 7,490	$ 10,100	$ 10,000	$ 11,000	$ 11,500
Total Contractual Services and Commodities	7,490	10,100	10,000	11,000	11,500
Total Health and Human Services	**$ 7,490**	**$ 10,100**	**$ 10,000**	**$ 11,000**	**$ 11,500**

JEFFERSON HILLS

Sanitation and Recycling

	2011 Actual	2012 Actual	2013 Budget	2013 Estimate	2014 Budget
Sanitation and Recycling					
Contractual Services and Commodities	$ 657,697	$ 630,009	$ 673,400	$ 664,782	$ 625,573
Total Sanitation and Recycling	**$ 657,697**	**$ 630,009**	**$ 673,400**	**$ 664,782**	**$ 625,573**

Sanitation and Recycling		2011 Actual	2012 Actual	2013 Budget	2013 Estimate	2014 Budget
Contractual Services and Commodities						
Recycling						
01-426-220	Materials & Supplies	$ -	$ -	$ 100	$ -	$ -
01-426-340	Advertising & Printing	1,846	2,057	2,200	2,200	2,250
01-426-450	Contracted Services	111,244	109,802	112,000	112,000	108,304
	Subtotal Recycling	113,090	111,859	114,300	114,200	110,554
Sanitation						
01-427-318	Commissions - Refuse Billing	48,118	40,447	62,000	53,482	19,500
01-427-450	Contracted Services	496,489	477,703	497,100	497,100	495,519
	Subtotal Sanitation	544,607	518,150	559,100	550,582	515,019
	Total Contractual Services and Commodities	657,697	630,009	673,400	664,782	625,573
Total Sanitation and Recycling		**$ 657,697**	**$ 630,009**	**$ 673,400**	**$ 664,782**	**$ 625,573**

JEFFERSON HILLS

Public Works

	2011 Actual	2012 Actual	2013 Budget	2013 Estimate	2014 Budget
Public Works					
Personal Services	$ 771,842	$ 719,549	$ 827,214	$ 774,351	$ 862,264
Contractual Services and Commodities	279,221	244,941	310,800	261,329	252,100
Total Public Works	**$ 1,051,063**	**$ 964,490**	**$ 1,138,014**	**$ 1,035,680**	**$ 1,114,364**

Public Works		2011 Actual	2012 Actual	2013 Budget	2013 Estimate	2014 Budget
Personal Services						
Roads						
01-430-110	Public Works Director	$ 43,500	$ 60,046	$ 61,532	$ 61,532	63,686
01-430-140	Road Crew	424,031	420,733	430,578	390,000	444,141
01-430-179	Longevity Pay	3,455	3,735	4,015	4,015	4,295
01-430-180	Overtime Pay	36,069	23,600	37,700	35,000	36,800
01-430-184	Sick Pay Buy Back	6,497	193	-	591	1,000
01-430-191	Uniform Allowance	960	960	960	960	960
01-430-192	Fica & Medicare	39,309	39,364	40,837	37,572	42,069
01-430-194	Unemployment Compensation	4,950	5,485	5,319	5,384	3,753
01-430-195	Workers' Compensation	-	-	46,857	49,666	60,790
01-430-196	Health, Vision & Dental Insurance	154,825	116,479	144,451	134,545	144,058
01-430-197	Disbursement Pension - Roads	53,308	42,593	48,261	48,382	53,729
01-430-198	Defined Contribution Pension - Roads	3,123	4,182	4,307	4,307	4,550
01-430-199	Life Insurance	1,585	1,452	1,581	1,581	1,581
01-430-19A	AD&D	126	110	120	120	120
01-430-19B	Short Term Disability	104	617	696	696	732
	Total Personal Services	771,842	719,549	827,214	774,351	862,264
Contractual Services and Commodities						
Roads						
01-430-210	Office Supplies	365	19	7,000	2,800	7,000
01-430-216	General Expense	6,649	5,053	7,000	7,000	7,500
01-430-231	Gas, Oil & Lubricants	41,980	43,759	44,500	44,500	46,000
01-430-238	Clothing & Uniforms	13,467	9,617	8,000	8,000	8,500
01-430-245	Materials for Highway Maintenance	47,761	47,344	51,000	50,000	52,000
01-430-251	Vehicle Maintenance	50,116	32,960	47,500	40,000	47,500
01-430-260	Minor Equipment	6,385	1,949	2,250	1,000	10,000
01-430-310	Professional Services	950	-	-	-	-
01-430-313	Engineering Services	77,935	42,249	50,000	45,000	5,000
01-430-320	Communications Expense	1,298	1,255	1,350	1,300	1,400
01-430-327	Radio Equip. Maintenance	1,684	3,000	3,000	1,000	3,000
01-430-384	Rent of Machinery & Equipment	304	7,640	10,000	8,000	10,000
01-430-420	Dues, Subscriptions & Memberships	70	164	200	169	200
01-430-460	Education, Training & Conferences	395	20	1,000	60	1,000
01-432-450	Contracted Services	-	-	2,000	-	2,000
	Subtotal Roads	249,359	195,029	234,800	208,829	201,100

Public Works (Continued)	2011 Actual	2012 Actual	2013 Budget	2013 Estimate	2014 Budget
Traffic Control & Street Lighting					
01-433-376 Traffic Signals - Repairs & Mte	4,114	4,642	10,000	5,000	10,000
01-434-361 Utilities - Electric	5,047	4,829	6,000	5,500	6,000
Subtotal Traffic Control & Street Lighting	9,161	9,471	16,000	10,500	16,000
Storm Sewers					
01-436-220 Materials & Supplies	20,701	25,855	30,000	27,000	30,000
01-436-313 Engineering Services	-	14,586	30,000	15,000	5,000
Subtotal Storm Sewers	20,701	40,441	60,000	42,000	35,000
Total Contractual Services and Commodities	279,221	244,941	310,800	261,329	252,100
Total Public Works	**$ 1,051,063**	**$ 964,490**	**$ 1,138,014**	**$ 1,035,680**	**$ 1,114,364**

Borough of JEFFERSON HILLS

Recreation, Parks and Library

	2011 Actual	2012 Actual	2013 Budget	2013 Estimate	2014 Budget
Recreation, Parks and Library					
Personal Services	$ 86,352	$ 100,614	$ 132,828	$ 134,257	$ 142,666
Contractual Services and Commodities	228,765	221,113	256,350	236,745	256,800
Total Recreation, Parks and Library	**$ 315,117**	**$ 321,727**	**$ 389,178**	**$ 371,002**	**$ 399,466**

Recreation, Parks and Library		2011 Actual	2012 Actual	2013 Budget	2013 Estimate	2014 Budget
Personal Services						
Recreation						
01-452-121	Day Camp Employees	$ 12,556	$ 13,460	$ 13,500	$ 13,120	$ 13,500
01-452-192	Fica & Medicare	960	1,030	1,033	1,004	1,033
01-452-194	Unemployment Compensation	722	935	938	912	662
01-452-195	Workers' Compensation	-	-	1,185	1,640	1,491
	Subtotal Recreation	14,238	15,425	16,656	16,676	16,686
Parks						
01-454-121	Summer Help	15,466	22,194	23,000	20,000	23,000
01-454-140	Park Maintenance Crew	36,687	36,946	52,707	53,500	54,018
01-454-179	Longevity Pay	165	200	235	235	270
01-454-180	Overtime Pay	2,085	2,056	3,763	2,000	3,194
01-454-191	Uniform Allowance	120	120	120	120	120
01-454-192	Fica & Medicare	4,153	4,697	6,098	5,794	6,157
01-454-194	Unemployment Compensation	1,084	1,871	2,190	1,900	1,544
01-454-195	Workers' Compensation	-	-	6,996	9,641	8,891
01-454-196	Health, Vision & Dental Insurance	12,326	11,746	14,879	18,533	22,000
01-454-197	Disbursement Pension - Parks	-	5,203	6,014	5,688	6,616
01-454-199	Life Insurance	26	145	158	158	158
01-454-19A	AD&D	2	11	12	12	12
	Subtotal Parks	72,114	85,189	116,172	117,581	125,980
	Total Personal Services	86,352	100,614	132,828	134,257	142,666
Contractual Services and Commodities						
Recreation						
01-451-500	Municipal Center Events	778	-	-	-	-
01-452-220	Materials & Supplies	8,186	7,527	20,000	10,500	20,000
01-452-510	Donations	1,716	-	-	-	-
	Subtotal Recreation	10,680	7,527	20,000	10,500	20,000
Parks						
01-454-216	General Expense	145	503	1,000	500	1,000
01-454-220	Materials & Supplies	6,158	2,784	6,000	3,500	6,000
01-454-251	Vehicle Maintenance	6,888	4,535	6,500	5,500	6,500
01-454-360	Utilities	28,627	20,899	28,500	25,000	28,500
01-454-370	Repairs & Maintenance	14,075	13,668	20,000	19,000	20,000
01-454-384	Rent of Machinery & Equipment	4,174	3,503	6,000	4,500	6,000
01-454-440	Custodial Services	6,248	7,694	8,050	8,000	8,500
01-454-460	Education, Training & Conferences	270	-	250	195	250
	Subtotal Parks	66,585	53,586	76,300	66,195	76,750

Recreation, Parks and Library (Continued)	2011 Actual	2012 Actual	2013 Budget	2013 Estimate	2014 Budget
Library					
01-456-311 Auditing Services	1,500	1,600	1,650	1,650	1,400
01-456-500 Contributions	150,000	158,400	158,400	158,400	158,650
Subtotal Library	151,500	160,000	160,050	160,050	160,050
Total Contractual Services and Commodities	228,765	221,113	256,350	236,745	256,800
Total Recreation, Parks and Library	**$ 315,117**	**$ 321,727**	**$ 389,178**	**$ 371,002**	**$ 399,466**
Function Costs					
Recreation	24,918	22,952	36,656	27,176	36,686
Parks	138,699	138,775	192,472	183,776	202,730
Library	151,500	160,000	160,050	160,050	160,050
Total	**$ 315,117**	**$ 321,727**	**$ 389,178**	**$ 371,002**	**$ 399,466**

Borough of JEFFERSON HILLS

Debt Service

	2011 Actual	2012 Actual	2013 Budget	2013 Estimate	2014 Budget
Debt Service					
Non-Operating Expenditures	$ 215,894	$ 356,270	$ 350,208	$ 362,071	$ 493,376
Total Debt Service	**$ 215,894**	**$ 356,270**	**$ 350,208**	**$ 362,071**	**$ 493,376**

Debt Service		2011 Actual	2012 Actual	2013 Budget	2013 Estimate	2014 Budget
01-471-100	2005 GOB - Principal	$ 130,000	$ -	$ -	$ -	$ -
01-471-111	2011 GOB - Principal (5.98M)	-	190,672	164,200	164,200	166,817
01-471-112	2013 Note - Principal (1.2M)	-	-	-	9,113	110,938
01-472-200	2005 GOB - Interest	85,394	-	-	-	-
01-472-211	2011 GOB - Interest (5.98M)	-	165,098	185,508	185,508	183,697
01-472-212	2013 Note - Interest (1.2M)	-	-	-	2,750	31,424
01-475-000	Agent Fees	500	500	500	500	500
Total Debt Service		**$ 215,894**	**$ 356,270**	**$ 350,208**	**$ 362,071**	**$ 493,376**

JEFFERSON HILLS

Interfund Transfers Out

	2011 Actual	2012 Actual	2013 Budget	2013 Estimate	2014 Budget
Interfund Transfers Out					
Non-Operating Expenditures	$ 83,308	$ 11,720	$ 45,260	$ 30,835	$ 45,270
Total Interfund Transfers Out	**$ 83,308**	**$ 11,720**	**$ 45,260**	**$ 30,835**	**$ 45,270**

Interfund Transfers Out	2011 Actual	2012 Actual	2013 Budget	2013 Estimate	2014 Budget
01-492-035 Transfer to Highway Aid Fund	$ 73,816	$ 11,720	$ 45,260	$ 30,835	$ 45,270
01-492-004 Transfer to Special Revenue Fund	3,492	-	-	-	-
01-492-092 Transfer to Escrow Fund	6,000	-	-	-	-
Total Interfund Transfers Out	**$ 83,308**	**$ 11,720**	**$ 45,260**	**$ 30,835**	**$ 45,270**

Borough of JEFFERSON HILLS

Unallocated Costs

	2011 Actual	2012 Actual	2013 Budget	2013 Estimate	2014 Budget
Unallocated Costs					
Contractual Services and Commodities	$ 385,769	$ 458,589	$ 332,950	$ 305,059	$ 351,274
Total Unallocated Costs	**$ 385,769**	**$ 458,589**	**$ 332,950**	**$ 305,059**	**$ 351,274**

Unallocated Costs		2011 Actual	2012 Actual	2013 Budget	2013 Estimate	2014 Budget
Contractual Services and Commodities						
Refunds						
01-491-100	Refunds of Receipts - General Fund	$ 15,434	$ 8,234	$ 10,000	$ 9,500	$ 10,000
01-491-200	Ref. of Receipts - Storm Water Fees	9,053	-	-	-	-
	Subtotal Refunds	24,487	8,234	10,000	9,500	10,000
Intergovernmental						
01-494-100	RAD Mutual Aid Payment (SHACOG)	-	2,008	2,500	8,023	4,000
01-494-200	Educ. Svc Agency (School Guards)	36,165	30,453	42,000	35,000	42,000
	Subtotal Intergovernmental	36,165	32,461	44,500	43,023	46,000
Insurances						
01-496-100	Unemployment Compensation*	-	3,030	-	-	-
01-496-156	Hospitalization - Police Retirees	47,493	57,400	81,450	86,090	92,000
01-496-158	Life Insurance - Police Retirees	-	-	-	-	-
01-496-352	Liability & Umbrella Insurance	82,581	88,470	92,750	93,205	98,500
01-496-357	Workers' Compensation*	148,950	189,046	4,250	4,510	4,774
01-496-400	Judgments and Losses	10,924	49,735	50,000	33,731	50,000
01-496-450	Insurance Deductibles	35,169	30,213	50,000	35,000	50,000
	Subtotal Insurances	325,117	417,894	278,450	252,536	295,274
	Total Contractual Services and Commodities	385,769	458,589	332,950	305,059	351,274
Total Unallocated Costs		**$ 385,769**	**$ 458,589**	**$ 332,950**	**$ 305,059**	**$ 351,274**

Borough of JEFFERSON HILLS

Allocated Costs

Allocated Costs		2011 Actual	2012 Actual	2013 Budget	2013 Estimate	2014 Budget
Personal Services						
xx-4xx-192	Fica & Medicare	$ 199,432	$ 217,192	$ 226,657	$ 211,698	$ 233,198
xx-4xx-193	Defined Benefit Pension	198,865	208,636	227,095	227,095	328,338
xx-4xx-194	Unemployment Compensation	21,677	26,592	28,805	24,920	20,467
xx-4xx-195	Workers' Compensation	148,950	189,046	207,313	227,072	258,450
xx-4xx-196	Health, Vision & Dental Insurance	780,169	549,467	651,550	610,611	705,106
xx-4xx-197	Disbursement Pension	84,227	76,379	88,893	85,715	98,622
xx-4xx-198	Defined Contribution Pension	27,541	26,958	34,285	30,546	36,358
xx-4xx-199	Life Insurance	8,806	8,065	9,661	9,243	9,978
xx-4xx-19A	AD&D	700	611	732	701	756
xx-4xx-19B	Short Term Disability	6,808	7,036	9,084	8,443	9,588
	Total Allocated Costs	1,477,175	1,309,982	1,484,075	1,436,044	1,700,861
xx-4xx-999	Departmental Allocations	(1,477,175)	(1,309,982)	(1,484,075)	(1,436,044)	(1,700,861)
Net Total		$ -	$ -	$ -	$ -	$ -

Borough of JEFFERSON HILLS

Capital Projects

Capital Projects	2011 Actual	2012 Actual	2013 Budget	2013 Estimate	2014 Budget
Non-Operating Expenditures	$ 664,018	$ 716,786	$ 864,300	$ 761,342	$ 1,362,962
Total Capital Projects	**$ 664,018**	**$ 716,786**	**$ 864,300**	**$ 761,342**	**$ 1,362,962**

Capital Projects		2011 Actual	2012 Actual	2013 Budget	2013 Estimate	2014 Budget
Capital Improvements						
01-497-712	Road Improvement Program	$ 422,954	$ 375,000	$ 375,000	$ 338,454	$ 519,207
01-497-714	Other Road Improvements	-	60,000	60,000	60,000	60,000
01-497-715	Stream Improvements	51,499	104,627	-	35,000	178,305
01-497-716	Bridge Improvements	-	-	15,000	10,000	100,000
01-497-717	Park Improvements	-	-	80,000	30,000	180,850
01-497-718	Road Signage Improvements	-	-	10,000	5,000	10,000
	Subtotal Capital Improvements	474,453	539,627	540,000	478,454	1,048,362
Buildings						
01-498-730	Demolition of Unsafe Structures	266	1,043	12,500	7,388	12,500
01-498-731	Park Fencing & Resurfacing	7,259	8,812	8,000	-	-
01-498-732	GBU Building	1,294	-	-	-	-
01-498-733	Borough Building Improvements	-	-	22,500	15,000	5,000
01-498-734	Public Works Building & Salt Storage	-	-	-	-	150,000
	Subtotal Buildings	8,819	9,855	43,000	22,388	167,500
Machinery and Equipment						
01-499-740	Public Works Trucks	102,781	-	160,000	156,000	-
01-499-741	Public Works Equipment	-	41,708	-	-	28,000
01-499-742	Police Vehicles	60,000	93,993	75,000	71,000	75,000
01-499-743	Police Equipment	-	3,603	20,300	19,000	31,600
01-499-744	Parks Equipment	8,000	8,000	21,000	10,500	7,500
01-499-745	General Admin Equipment	-	20,000	2,500	2,500	2,500
01-499-746	Planning and Zoning Equipment	9,965	-	2,500	1,500	2,500
	Subtotal Machinery and Equipment	180,746	167,304	281,300	260,500	147,100
Total Capital Projects		**$ 664,018**	**$ 716,786**	**$ 864,300**	**$ 761,342**	**$ 1,362,962**

Borough of JEFFERSON HILLS

Sanitary Sewer Fund

Sanitary Sewer Fund	2011 Actual	2012 Actual	2013 Budget	2013 Estimate	2014 Budget
Beginning Fund Balance	$ 1,956,278	$ 2,355,498	$ 2,717,119	$ 2,717,119	$ 3,089,246
Revenues	3,301,193	2,873,352	3,145,385	3,057,049	3,111,335
Expenses	(2,901,973)	(2,511,731)	(3,718,995)	(2,684,922)	(4,422,299)
Ending Fund Balance	**$ 2,355,498**	**$ 2,717,119**	**$ 2,143,509**	**$ 3,089,246**	**$ 1,778,282**

		2011 Actual	2012 Actual	2013 Budget	2013 Estimate	2014 Budget
Revenue						
08-341-040	Interest	$ 1,546	$ 1,346	$ 800	$ 2,750	$ 3,000
08-354-230	Allegheny County CITF Grant	-	-	250,000	-	-
08-355-500	Pension System State Aid	10,346	7,152	7,150	7,769	7,800
08-364-100	Sewage Charges - GenOn/Guardian/Eastman	333,587	367,499	342,000	500,000	550,000
08-364-101	Sewage Charges - PA Municipal Services	2,367,947	2,326,250	2,400,000	2,375,000	2,400,000
08-364-102	Sewage Charges - South Park	65,093	65,093	65,095	65,093	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	1,825	1,843	1,830	1,830	1,830
08-364-110	Tap In Fees	9,480	22,848	20,000	23,000	20,000
08-364-111	Special Tap In Fees	72,912	67,704	45,000	68,000	50,000
08-364-901	Evidence of Compliance Fees	2,115	2,310	2,200	2,300	2,300
08-392-000	Misc Refunds & Reimbursements	79,560	-	-	-	-
08-392-006	Transfer from Sewer & Water	345,475	-	-	-	-
	Total Revenue	**$ 3,301,193**	**$ 2,873,352**	**$ 3,145,385**	**$ 3,057,049**	**$ 3,111,335**
Expenses						
Personal Services						
08-429-113	Clerical	$ -	$ -	$ -	$ -	$ 37,500
08-429-114	Clerical	43,854	45,122	46,072	46,072	$ 47,237
08-429-140	Sewer Maintenance Crew	53,725	51,404	52,707	52,707	54,018
08-429-179	Longevity Pay	200	400	470	470	540
08-429-180	Overtime Pay	486	661	4,257	4,200	4,324
08-429-191	Uniform Allowance	120	120	120	120	120
08-429-192	Fica & Medicare	7,503	7,466	7,918	7,914	10,987
08-429-194	Unemployment Compensation	920	858	1,182	1,114	834
08-429-195	Workers' Compensation	-	-	5,276	5,596	6,819
08-429-196	Health, Vision & Dental Insurance	18,664	15,432	19,545	19,313	21,194
08-429-197	Disbursement Pension - Sewers	9,595	10,268	11,624	11,682	12,882
08-429-199	Life Insurance	302	290	316	316	316
08-429-19A	AD&D	24	22	24	24	24
08-429-19B	Short Term Disability	89	90	96	96	96
	Total Personal Services	135,482	132,133	149,607	149,624	196,891

Borough of JEFFERSON HILLS

Sanitary Sewer Fund

		2011 Actual	2012 Actual	2013 Budget	2013 Estimate	2014 Budget
Contractual Services and Commodities						
08-429-210	Office Supplies	779	449	1,200	500	1,000
08-429-216	General Expense	2,508	1,819	5,000	3,000	5,000
08-429-220	Materials & Supplies	426	508	750	500	750
08-429-222	Chemicals	-	-	2,000	-	2,000
08-429-238	Clothing & Uniforms	2,645	-	1,000	-	1,000
08-429-251	Vehicle Maintenance	1,022	1,515	5,000	2,000	5,000
08-429-260	Minor Equipment	738	395	5,000	1,000	5,000
08-429-311	Auditing Services	2,000	1,750	-	-	-
08-429-313	Engineering Services	344,375	211,698	398,000	200,000	250,000
08-429-314	Legal Services	23,931	17,137	40,000	15,000	30,000
08-429-317	Commissions - PAMS (Inc. Postage & Shutoffs)	28,900	29,878	31,500	30,000	32,000
08-429-340	Advertising & Printing	1,000	-	-	-	-
08-429-361	Utilities - Electric	725	1,064	1,500	1,000	1,200
08-429-362	Utilities - Gas	488	552	600	550	600
08-429-366	Utilities - Water	2,953	2,919	3,500	3,000	3,500
08-429-370	Repairs & Maintenance	42,437	31,000	35,000	35,000	35,000
08-429-374	Office Equip. - Repairs and Mte.	1,026	623	2,000	1,500	2,000
08-429-384	Rent of Machinery & Equipment	17,300	18,100	43,500	31,200	40,000
08-429-385	Sewer Processing Fees	1,043,299	1,089,627	1,330,000	1,400,000	1,450,000
08-429-450	Contracted Services	1,213	3,061	6,000	2,500	6,000
08-429-451	Contracted Services - Pump Station	13,483	10,841	15,000	14,000	15,000
08-429-460	Education, Training & Conferences	-	-	1,000	-	1,000
08-429-540	CMA Plant Expansion Contribution	-	-	-	593,934	928,260
	Total Contractual Services and Commodities	1,531,248	1,422,936	1,927,550	2,334,684	2,814,310
Debt Service						
08-471-100	2005 GOB Debt Service - Principal	465,000	-	-	-	-
08-471-111	2011 GOB Debt Service - Principal (5.98M)	-	374,328	80,800	80,800	83,183
08-472-200	2005 GOB Debt Service - Interest	33,619	-	-	-	-
08-472-211	2011 GOB Debt Service - Interest (5.98M)	-	46,109	19,814	19,814	19,175
	Total Debt Service	498,619	420,437	100,614	100,614	102,358
Refunds and Transfers						
08-491-100	Refunds	1,099	11,802	5,000	-	5,000
08-492-010	Transfer to General Fund	100,000	100,000	100,000	100,000	200,000
08-496-400	Judgments and Losses	42,486	-	20,000	-	20,000
	Total Refunds and Transfers	143,585	111,802	125,000	100,000	225,000
Capital Projects						
08-497-714	Walton Road Construction & Engineering	-	-	1,125,000	-	600,740
08-497-718	Corrective Action Work	486,270	130,868	-	-	300,000
08-499-720	Operation & Maintenance Plan	-	126,023	200,000	-	133,000
08-499-721	Manhole Rehabilitation	-	-	91,224	-	-
08-499-747	Equipment	5,660	11,974	-	-	-
08-499-748	Truck Purchase	101,109	155,558	-	-	50,000
	Total Capital Projects	593,039	424,423	1,416,224	-	1,083,740
	Total Expenses	**$ 2,901,973**	**$ 2,511,731**	**$ 3,718,995**	**$ 2,684,922**	**$ 4,422,299**
Total Surplus/(Use) to/of Fund Balance		**$ 399,220**	**$ 361,621**	**$ (573,610)**	**$ 372,127**	**$ (1,310,964)**

Borough of
JEFFERSON HILLS

Highway Aid Fund

	2011 Actual	2012 Actual	2013 Budget	2013 Estimate	2014 Budget
Beginning Fund Balance	$ (27,724)	$ 11	$ -	$ -	$ -
Revenues	300,579	254,029	277,500	269,000	277,000
Expenditures	(272,844)	(254,040)	(277,500)	(269,000)	(277,000)
Ending Fund Balance	**$ 11**	**$ -**	**$ -**	**$ -**	**$ -**

		2011 Actual	2012 Actual	2013 Budget	2013 Estimate	2014 Budget
Revenue						
35-341-040	Interest	$ 11	$ 21	$ 20	$ 10	$ 10
35-355-020	Motor Vehicle Fuel Taxes (Act 655)	220,032	235,569	225,500	231,435	225,000
35-355-030	State Road Turnback Payments (Act 32)	6,720	6,720	6,720	6,720	6,720
35-392-010	Transfer from General Fund	73,816	11,719	45,260	30,835	45,270
	Total Revenue	**$ 300,579**	**$ 254,029**	**$ 277,500**	**$ 269,000**	**$ 277,000**
Expenditures						
Contractual Services and Commodities						
35-432-216	Tarps - Salt	$ 1,680	$ -	$ 1,500	$ -	$ -
35-432-239	Salt	163,969	156,627	170,000	170,000	175,000
35-434-361	Utilities - Electric	107,195	97,413	106,000	99,000	102,000
	Total Contractual Services and Commodities	272,844	254,040	277,500	269,000	277,000
	Total Expenditures	**$ 272,844**	**$ 254,040**	**$ 277,500**	**$ 269,000**	**$ 277,000**
Total Surplus/(Use) to/of Fund Balance		**$ 27,735**	**$ (11)**	**$ -**	**$ -**	**$ -**

Borough of JEFFERSON HILLS

Sinking Fund

	2011 Actual	2012 Actual	2013 Budget	2013 Estimate	2014 Budget
Beginning Fund Balance	$ -	$ -	$ -	$ -	$ -
Revenues	714,013	776,207	450,322	462,185	595,234
Expenditures	(714,013)	(776,207)	(450,322)	(462,185)	(595,234)
Ending Fund Balance	$ -	$ -	$ -	$ -	$ -

	2011 Actual	2012 Actual	2013 Budget	2013 Estimate	2014 Budget
Revenue					
Transfer from General Fund	$ 215,394	$ 355,770	$ 349,708	$ 361,571	$ 492,876
Transfer from Sewer Revenue Fund	498,619	420,437	100,614	100,614	102,358
Total Revenue	**$ 714,013**	**$ 776,207**	**$ 450,322**	**$ 462,185**	**$ 595,234**
Expenditures					
2005 General Obligation Bonds - Principal	$ 595,000	$ -	$ -	$ -	$ -
2011 General Obligation Bonds - Principal	-	565,000	245,000	245,000	250,000
2013 Note - Principal	-	-	-	9,113	110,938
2005 General Obligation Bonds - Interest	119,013	-	-	-	-
2011 General Obligation Bonds - Interest	-	211,207	205,322	205,322	202,872
2013 Note - Interest	-	-	-	2,750	31,424
Total Expenditures	**$ 714,013**	**$ 776,207**	**$ 450,322**	**$ 462,185**	**$ 595,234**
Total Surplus/(Use) to/of Fund Balance	$ -	$ -	$ -	$ -	$ -