

BOROUGH OF JEFFERSON HILLS PENNSYLVANIA

Final

2016 BUDGET RE-OPENING



MEMBERS OF BOROUGH COUNCIL

Christopher W. King - President
James A. Weber - Vice President

Vickie Ielase
Tracey P. Khalil
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Mary K. Reynolds

OFFICE OF THE MAYOR

Janice R. Cmar



General Fund Revenue Summary

	2013 <u>Actual</u>	2014 <u>Actual</u>	2015 <u>Budget</u>	2016 <u>Budget</u>
<u>Tax Revenues</u>				
Real Estate Taxes	\$ 3,214,672	\$ 3,963,405	\$ 4,075,000	\$ 4,125,000
Earned Income Taxes	1,968,621	1,828,491	1,840,000	1,862,250
Real Estate Transfer Tax	182,590	232,377	220,000	230,000
Sales Tax	252,434	262,602	260,000	260,000
Mercantile Tax	70,900	46,196	30,000	35,000
Local Services Tax	220,220	274,291	250,000	250,000
Public Utility Realty Tax	7,249	6,905	6,750	7,200
Payment in Lieu of Parking Tax	61,800	63,656	64,500	64,500
Total Tax Revenues	<u>\$ 5,978,486</u>	<u>\$ 6,677,923</u>	<u>\$ 6,746,250</u>	<u>\$ 6,833,950</u>
<u>Non-Tax Revenues</u>				
Licenses and Permits	334,381	399,107	345,700	391,700
Fines and Forfeits	71,287	69,916	75,000	75,000
Interest Earnings	1,423	4,362	5,000	5,000
Rents and Royalties	10,494	10,070	10,025	10,025
Intergovernmental	238,819	339,223	521,200	521,200
Charges for Services	741,710	964,944	809,663	831,500
Other Revenue	88,707	135,163	67,750	67,750
Total Non-Tax Revenues	<u>\$ 1,486,821</u>	<u>\$ 1,922,785</u>	<u>\$ 1,834,338</u>	<u>\$ 1,902,175</u>
Subtotal Operating Revenues	<u>\$ 7,465,307</u>	<u>\$ 8,600,708</u>	<u>\$ 8,580,588</u>	<u>\$ 8,736,125</u>
Interfund Transfers In	100,000	200,000	200,000	200,000
Forfeiture Account Rev/Exp	(14,539)	-	-	-
Use of Fund Balance	-	-	300,532	240,888
Total Revenue	<u>\$ 7,550,768</u>	<u>\$ 8,800,708</u>	<u>\$ 9,081,120</u>	<u>\$ 9,177,013</u>



Real Estate Taxes

Real Estate Taxes	2013 Actual	2014 Actual	2015 Budget	2016 Budget
01-301-100 Current Year Real Estate	\$ 3,037,383	\$ 3,770,239	\$ 3,900,000	\$ 3,940,000
01-301-200 Prior Year Real Estate	40,714	32,977	65,000	65,000
01-301-300 Delinquent Real Estate	118,026	139,520	85,000	95,000
01-301-600 Interim Real Estate	18,549	20,669	25,000	25,000
Total Real Estate Taxes	\$ 3,214,672	\$ 3,963,405	\$ 4,075,000	\$ 4,125,000



Earned Income Taxes

<u>Earned Income Taxes</u>	<u>2013 Actual</u>	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2016 Budget</u>
01-310-210 Current Earned Income Taxes	\$ 1,408,209	\$ 1,288,947	\$ 1,290,000	\$ 1,322,250
01-310-220 Prior Year Earned Income Taxes	482,255	491,739	480,000	480,000
01-310-230 Delinquent Earned Income Taxes	78,157	47,805	70,000	60,000
Total Earned Income Taxes	<u>\$ 1,968,621</u>	<u>\$ 1,828,491</u>	<u>\$ 1,840,000</u>	<u>\$ 1,862,250</u>



Other Taxes

Other Taxes	2013 Actual	2014 Actual	2015 Budget	2016 Budget
01-310-100 Real Estate Transfer Tax	\$ 182,590	\$ 232,377	\$ 220,000	\$ 230,000
01-310-300 Sales Tax	252,434	262,602	260,000	260,000
01-310-310 Mercantile Tax	70,900	46,196	30,000	35,000
01-310-500 Local Services Tax	220,220	274,291	250,000	250,000
01-355-100 Public Utility Realty Tax	7,249	6,905	6,750	7,200
01-310-800 Payment in Lieu of Parking Tax	61,800	63,656	64,500	64,500
Total Other Taxes	\$ 795,193	\$ 886,027	\$ 831,250	\$ 846,700



Licenses and Permits

Licenses and Permits	2013 Actual	2014 Actual	2015 Budget	2016 Budget
01-321-740 Coin Operated Machine Licenses	\$ 15,250	\$ 16,500	\$ 16,500	\$ 17,500
01-321-800 Cable Television Franchise Fees	199,105	234,205	210,000	230,000
01-321-910 Misc Permits & Fees	820	2,180	500	1,500
01-322-500 Street Opening Permits	4,135	998	2,500	2,500
01-322-900 Grading Permits	3,397	2,980	3,000	5,000
01-355-400 Beverage License	3,025	2,725	2,700	2,700
01-362-410 Building Permits	97,518	125,194	100,000	120,000
01-362-450 Occupancy Permits	11,131	14,325	10,500	12,500
Total Licenses and Permits	\$ 334,381	\$ 399,107	\$ 345,700	\$ 391,700



Fines and Fortfeits

Fines and Forfeits	2013 Actual	2014 Actual	2015 Budget	2016 Budget
01-331-110 Code Violations-Magistrate Fines	\$ 53,411	\$ 43,064	\$ 50,000	\$ 50,000
01-331-120 Criminal Violations-County Court	\$ 11,918	20,529	20,000	\$ 20,000
01-331-130 State Police Fines	\$ 5,958	6,323	5,000	\$ 5,000
Total Fines and Forfeits	\$ 71,287	\$ 69,916	\$ 75,000	\$ 75,000



Interest

<u>Interest Earnings</u>	<u>2013 Actual</u>	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2016 Budget</u>
01-341-040 Interest from Investments	\$ 1,423	\$ 4,362	\$ 5,000	\$ 5,000
Total Interest Earnings	\$ 1,423	\$ 4,362	\$ 5,000	\$ 5,000



Rents and Royalties

<u>Rents and Royalties</u>	<u>2013 Actual</u>	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2016 Budget</u>
01-342-510 Royalties from Natural Gas	\$ 1,369	\$ 945	\$ 900	\$ 900
01-342-530 Cell Tower Rental	9,125	9,125	9,125	9,125
Total Rents and Royalties	\$ 10,494	\$ 10,070	\$ 10,025	\$ 10,025



Intergovernmental

Intergovernmental	2013 Actual	2014 Actual	2015 Budget	2016
01-351-002 Police Vest Grant	\$ -	\$ 96,382	\$ -	\$ -
01-354-090 Growing Greener - Peters Creek	-	-	-	-
01-354-095 DCNR Grant	-	-	100,000	100,000
01-354-098 Stream Improvements	-	-	182,900	182,900
01-355-013 Act 13 Impact Fee	2,146	2,738	2,700	2,700
01-355-500 Pension System State Aid	167,027	174,271	170,000	170,000
01-355-700 Foreign Fire Insurance Premium	69,646	65,832	65,600	65,600
Total Intergovernmental	\$ 238,819	\$ 339,223	\$ 521,200	\$ 521,200



Charges for Services

Charges for Services	2013 Actual	2014 Actual	2015 Budget	2016 Budget
01-361-300 Subdivision & Land Develop. Fee	\$ 3,127	\$ 6,481	\$ 3,500	\$ 5,000
01-361-340 Hearing Fee	3,650	5,000	2,000	3,000
01-361-700 Copies and Lien Letters	4,809	9,810	6,000	6,000
01-361-800 Defrayment Fees	1,800	2,600	2,000	2,000
01-361-900 Recreation/Library Fee	5,600	5,170	3,000	4,000
01-362-100 Police Services	21,404	52,662	40,000	40,000
01-362-110 Police Reports	3,521	4,135	3,000	3,000
01-362-140 School Crossing Guards	6,851	4,295	15,000	15,000
01-363-300 Street Lighting Charges	2,477	3,063	3,500	4,000
01-363-510 PennDOT Snow Removal	57,151	40,456	32,163	35,000
01-364-300 Garbage User Fees	599,709	794,226	665,000	680,000
01-367-300 Recreation Permit Fees	26,625	24,480	27,000	27,000
01-367-310 Recreation Programs	4,986	7,566	7,500	7,500
01-367-400 Community Relations Services	-	-	-	-
Total Charges for Services	\$ 741,710	\$ 959,944	\$ 809,663	\$ 831,500



Other Revenues

Other Revenue	2013 Actual	2014 Actual	2015 Budget	2016 Budget
01-387-000 Donation from Private Sources	\$ 50	\$ -	\$ 50	\$ 50
01-387-100 Donations - Easter Egg Hunt	-	-	50	50
01-387-101 Donations - Clean Up Day	100	-	50	50
01-387-102 Donations - Fish For Fun	-	35	50	50
01-387-103 Donations - Light Up Night	-	-	50	50
01-380-000 Miscellaneous	-	-	-	
01-391-100 Workers' Compensation Payments	-	-	25,000	25,000
01-391-101 Workers' Compensation Dividends	42,207	22,888	-	
01-392-000 Refunds and Reimbursements	7,050	67,000	2,500	2,500
01-392-100 Employee Hospitalization Reimb.	35,497	36,384	40,000	40,000
01-392-110 Refund of Fuel Taxes	9,370	8,856	-	
01-392-654 Transfer from Escrow - Interest	-	-	-	
Total Other Revenue	\$ 94,274	\$ 135,163	\$ 67,750	\$ 67,750



Interfund Transfers In

<u>Interfund Transfers In</u>	<u>2013 Actual</u>	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2016 Budget</u>
01-392-008 Transfer from Sewer Revenue Fund	\$ 100,000	\$ 200,000	\$ 200,000	\$ 200,000
01-392-004 Transfer from Special Account	-	-	-	
Total Interfund Transfers In	<u>\$ 100,000</u>	<u>\$ 200,000</u>	<u>\$ 200,000</u>	<u>\$ 200,000</u>



General Fund Expenditure Summary

	<u>2013</u> <u>Actual</u>	<u>2014</u> <u>Actual</u>	<u>2015</u> <u>Budget</u>	<u>2016</u> <u>Budget</u>
<u>Operating Expenditures</u>				
<u>General Government</u>				
Mayor and Council	\$ 63,515	\$ 44,966	\$ 58,480	\$ 58,480
Finance and Administration	458,866	702,353	717,370	664,730
Tax Collection	99,336	72,196	71,318	71,318
Borough Building	154,255	212,904	219,175	219,175
Subtotal General Government	<u>775,972</u>	<u>1,032,419</u>	<u>1,066,343</u>	<u>1,013,703</u>
<u>Public Safety</u>				
Police Protection	2,532,958	2,735,723	2,828,772	2,957,242
Fire Protection	242,745	224,833	228,075	228,075
Planning and Zoning	361,268	258,202	303,788	303,788
Subtotal Public Safety	<u>3,136,971</u>	<u>3,218,758</u>	<u>3,360,635</u>	<u>3,489,105</u>
Health and Human Services	10,640	9,550	11,500	11,500
Sanitation and Recycling	669,254	622,524	639,217	639,217
Public Works	1,053,334	1,199,077	1,158,590	1,159,640
Recreation, Parks and Library	350,807	378,316	407,583	417,083
Unallocated Costs	265,674	398,422	364,774	364,774
Total Operating Expenditures	<u>\$ 6,262,652</u>	<u>\$ 6,859,066</u>	<u>\$ 7,008,642</u>	<u>\$ 7,095,022</u>
<u>Non-Operating Expenditures</u>				
Debt Service	\$ 350,209	\$ 493,627	\$ 500,731	\$ 495,873
<u>Capital Projects</u>				
Capital Improvements	404,701	1,339,435	1,017,300	1,181,900
Buildings	17,497	202,282	247,500	137,500
Machinery and Equipment	258,497	219,209	230,500	237,000
Subtotal Capital Projects	<u>680,695</u>	<u>1,760,926</u>	<u>1,495,300</u>	<u>1,556,400</u>
Total Non-Operating Expend.	<u>\$ 1,030,904</u>	<u>\$ 2,254,553</u>	<u>\$ 1,996,031</u>	<u>\$ 2,052,273</u>
Subtotal Expenditures	<u>\$ 7,293,556</u>	<u>\$ 9,113,619</u>	<u>\$ 9,004,673</u>	<u>\$ 9,147,295</u>
Interfund Transfers Out	-	-	76,447	29,718
Forfeiture Account Expenditures	15,000	-	-	-
Surplus to Fund Balance	300,628	-	-	-
Total Expenditures	<u>\$ 7,609,184</u>	<u>\$ 9,113,619</u>	<u>\$ 9,081,120</u>	<u>\$ 9,177,013</u>

<u>Department</u>	<u>Personal Services</u>	<u>Contractual Services & Commodities</u>	<u>Non- Operating</u>	<u>2016 Budget</u>	<u>Percentage of Budget</u>
Mayor and Council	\$ 21,530	\$ 36,950	\$ -	\$ 58,480	0.6%
Finance and Administration	444,230	220,500	-	664,730	7.2%
Tax Collection	12,918	58,400	-	71,318	0.8%
Borough Building	-	219,175	-	219,175	2.4%
Police Protection	2,777,592	179,650	-	2,957,242	32.2%
Fire Protection	30,000	198,075	-	228,075	2.5%
Planning and Zoning	188,788	115,000	-	303,788	3.3%
Health and Human Services	-	11,500	-	11,500	0.1%
Sanitation and Recycling	-	639,217	-	639,217	7.0%
Public Works	904,490	255,150	-	1,159,640	12.6%
Recreation, Parks and Library	149,673	267,410	-	417,083	4.5%
Unallocated Costs	-	364,774	-	364,774	4.0%
Debt Service	-	-	495,873	495,873	5.4%
Capital Projects	-	-	1,571,400	1,571,400	17.1%
Interfund Transfers Out	-	-	29,718	29,718	0.3%
Surplus to Fund Balance	-	-	-	-	0.0%
Total General Fund Budget	\$ 4,529,221	\$ 2,565,801	\$ 2,096,991	\$ 9,192,013	100.0%
<i>Percentage of Budget</i>	<u>49.3%</u>	<u>27.9%</u>	<u>22.8%</u>		



Mayor and Council

	2013 Actual	2014 Actual	2015 Budget	2016 Budget
Mayor and Council				
Personal Services	\$ 21,116	\$ 21,530	\$ 21,530	\$ 21,530
Contractual Services and Commodities	42,399	23,436	36,950	36,950
Total Mayor and Council	\$ 63,515	\$ 44,966	\$ 58,480	\$ 58,480

	2013 Actual	2014 Actual	2015 Budget	2016 Budget
Mayor and Council				
<u>Personal Services</u>				
01-400-105 Mayor	\$ 3,769	\$ 4,000	\$ 4,000	\$ 4,000
01-400-106 Council	15,846	16,000	16,000	16,000
01-400-192 Fica & Medicare	1,501	1,530	1,530	1,530
Total Personal Services	21,116	21,530	21,530	21,530
<u>Contractual Services and Commodities</u>				
01-400-216 General Expense	130	10	200	200
01-400-352 Public Officials Liability	32,320	19,966	25,000	25,000
01-400-353 Insurance Bonding	200	-	250	250
01-400-420 Dues, Subscriptions & Memberships	6,334	80	6,500	6,500
01-400-460 Education, Training & Conferences	3,415	3,380	5,000	5,000
Total Contractual Services and Commodities	42,399	23,436	36,950	36,950
Total Mayor and Council	\$ 63,515	\$ 44,966	\$ 58,480	\$ 58,480



Finance and Administration

	2013 Actual	2014 Actual	2015 Budget	2016 Budget
Finance and Administration				
Personal Services	\$ 295,422	\$ 467,494	\$ 503,370	\$ 444,230
Contractual Services and Commodities	163,444	234,859	214,000	220,500
Total Finance and Administration	\$ 458,866	\$ 702,353	\$ 717,370	\$ 664,730

	2013 Actual	2014 Actual	2015 Budget	2016 Budget
Finance and Administration				
<u>Personal Services</u>				
01-402-110 Manager	\$ 33,161	\$ 74,366	\$ 86,210	\$ 86,210
01-402-112 Finance Officer	55,333	63,948	65,920	65,000
01-402-113 Engineer	-	67,566	76,220	30,000
01-402-114 Clerical	92,306	94,993	96,365	96,365
01-402-120 Intern	-	-	5,000	5,000
01-402-123 Comm. Relations Coordinator	3,506	4,549	6,700	6,700
01-402-179 Longevity Pay	1,205	1,275	1,325	1,325
01-402-180 Overtime Pay	5,400	16,556	12,800	12,800
01-402-184 Sick Pay Buy Back	235	-	500	500
01-402-192 Fica & Medicare	16,538	23,749	26,128	26,128
01-402-193 Defined Benefit Pension - Service Emp.	7,241	7,477	7,950	7,950
01-402-194 Unemployment Compensation	3,196	2,776	3,500	3,500
01-402-195 Workers' Compensation	2,448	1,127	3,000	3,000
01-402-196 Health, Vision & Dental Insurance	50,105	76,007	77,875	65,875
01-402-197 Disbursement Pension - Admin	11,524	13,708	13,800	13,800
01-402-198 Defined Contribution Pension - Admin	10,590	15,420	15,802	15,802
01-402-199 Life Insurance	871	1,241	1,300	1,300
01-402-19A AD&D	66	94	100	100
01-402-19B Short Term Disability	1,697	2,642	2,875	2,875
Total Personal Services	<u>295,422</u>	<u>467,494</u>	<u>503,370</u>	<u>444,230</u>
<u>Contractual Services and Commodities</u>				
01-402-210 Office Supplies	3,546	4,655	5,000	5,000
01-402-216 General Expense	5,552	7,597	7,500	7,500
01-402-260 Minor Equipment	500	-	3,000	3,000
01-402-311 Auditing Services	13,400	15,000	15,500	15,500
01-402-312 Consulting Services	460	460	10,000	8,000
01-402-313 Engineering Services	22,326	60,520	15,000	15,000
01-402-314 Legal Services	68,713	92,245	100,000	100,000
01-402-320 Communications Expense	778	1,429	1,500	1,500
01-402-340 Advertising & Printing	24,293	19,219	20,000	30,000
01-402-353 Insurance Bonding	968	549	1,000	1,000
01-402-374 Office Equip. - Repairs and Mtc.	4,486	10,607	13,000	11,000
01-402-384 Rent of Machinery & Equipment	4,688	7,358	6,000	6,000
01-402-420 Dues, Subscriptions & Memberships	8,022	5,294	5,000	5,000
01-402-452 Contracted IT/Network Services	3,665	7,168	6,500	8,000
01-402-460 Education, Training & Conferences	2,047	2,758	5,000	4,000
Total Contractual Services and Commodities	<u>163,444</u>	<u>234,859</u>	<u>214,000</u>	<u>220,500</u>
Total Finance and Administration	\$ 458,866	\$ 702,353	\$ 717,370	\$ 664,730



Tax Collection

	<u>2013 Actual</u>	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2016 Budget</u>
Tax Collection				
Personal Services	\$ 11,327	\$ 13,588	\$ 12,918	\$ 12,918
Contractual Services and Commodities	88,009	58,608	58,400	58,400
Total Tax Collection	<u>\$ 99,336</u>	<u>\$ 72,196</u>	<u>\$ 71,318</u>	<u>\$ 71,318</u>
	<u>2013 Actual</u>	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2016 Budget</u>
Tax Collection				
<u>Personal Services</u>				
01-403-107 Real Estate Tax Collector	\$ 10,522	\$ 12,622	\$ 12,000	\$ 12,000
01-403-192 Fica & Medicare	805	966	918	918
Total Personal Services	<u>11,327</u>	<u>13,588</u>	<u>12,918</u>	<u>12,918</u>
<u>Contractual Services and Commodities</u>				
01-403-210 Office Supplies	5,486	7,825	5,600	5,600
01-403-310 Commissions - EIT, LST & Mercantile	36,589	37,566	40,000	40,000
01-403-312 Consulting Services	1,601	-	1,500	1,500
01-403-314 Legal Services	3,760	4,910	5,000	5,000
01-403-315 Commissions - Interim Real Estate	-	-	-	-
01-403-316 Commissions - Delinquent RE Taxes	23,998	932	-	-
01-403-353 Insurance Bonding	15,309	5,499	3,800	3,800
01-403-452 Contracted IT/Network Services	1,266	1,876	2,500	2,500
Total Contractual Services and Commodities	<u>88,009</u>	<u>58,608</u>	<u>58,400</u>	<u>58,400</u>
Total Tax Collection	<u>\$ 99,336</u>	<u>\$ 72,196</u>	<u>\$ 71,318</u>	<u>\$ 71,318</u>



Borough Building

	2013 Actual	2014 Actual	2015 Budget	2016 Budget
Borough Building				
Contractual Services and Commodities	\$ 154,255	\$ 212,654	\$ 219,175	\$ 219,175
Total Borough Building	\$ 154,255	\$ 212,654	\$ 219,175	\$ 219,175

	2013 Actual	2014 Actual	2015 Budget	2016 Budget
Borough Building				
<u>Contractual Services and Commodities</u>				
01-409-216 General Expense	\$ -	\$ -	\$ 200	\$ 200
01-409-220 Materials & Supplies	7,239	8,235	7,000	7,000
01-409-320 Communications Expense	22,714	32,168	28,000	28,000
01-409-360 Utilities	71,960	97,785	110,000	110,000
01-409-370 Repairs & Maintenance	5,016	24,056	12,750	12,750
01-409-440 Custodial Services	23,810	24,827	27,475	27,475
01-409-450 Contracted Services	1,345	2,104	1,750	1,750
01-409-451 Contracted Maintenance Services	21,428	22,725	30,000	30,000
01-409-454 Landscaping	743	754	2,000	2,000
Total Contractual Services and Commodities	154,255	212,654	219,175	219,175
Total Borough Building	\$ 154,255	\$ 212,654	\$ 219,175	\$ 219,175



Police Protection

	2013 <u>Actual</u>	2014 <u>Actual</u>	2015 <u>Budget</u>	2016 <u>Budget</u>	
Police Protection					
Personal Services	\$ 2,383,019	\$ 2,603,366	\$ 2,658,872	\$ 2,777,592	
Contractual Services and Commodities	149,939	132,357	169,900	179,650	
Total Police Protection	<u>\$ 2,532,958</u>	<u>\$ 2,735,723</u>	<u>\$ 2,828,772</u>	<u>\$ 2,957,242</u>	
<u>Police Protection</u>	<u>2013 Actual</u>	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2016 Budget</u>	
<u>Personal Services</u>					
01-410-110 Chief	\$ 95,876	\$ 99,094	\$ 101,780	\$ 101,780	
01-410-112 Sergeants	475,487	473,907	460,510	460,510	
01-410-113 Patrolman	799,452	912,930	755,360	935,500	
01-410-114 Clerical	15,924	32,691	34,100	34,100	
01-410-122 Communication Specialist	40,106	19,518	22,660	22,660	
01-410-179 Longevity Pay	13,140	13,920	15,000	15,000	
01-410-180 Overtime Pay	80,144	78,910	110,000	100,000	
01-410-183 Special Details - Reimbursed	20,039	37,424	40,000	40,000	
01-410-184 Sick Pay Buy Back	-	3,294	8,400	8,400	
01-410-185 Vacation Pay Buy Back	3,530	-	8,000	8,000	
01-410-188 Comp Time Buy Back	5,966	23,938	30,000	30,000	
01-410-191 Uniform Allowance	9,480	9,900	10,400	10,400	
01-410-192 Fica & Medicare	106,985	122,974	125,120	143,700	
01-410-193 Defined Benefit Pension - Police	219,854	328,102	327,007	337,007	
01-410-194 Unemployment Compensation	12,087	9,132	12,000	12,000	
01-410-195 Workers' Compensation	217,728	93,688	206,320	146,320	
01-410-196 Health, Vision & Dental Insurance	249,430	317,130	367,250	347,250	
01-410-197 Disbursement Pension - Police	2,751	5,950	6,850	6,850	
01-410-198 Defined Contribution Pension - Police	6,682	7,173	7,125	7,125	
01-410-199 Life Insurance	5,346	5,781	5,900	5,900	
01-410-19A AD&D	(1,163)	3,426	450	450	
01-410-19B Short Term Disability	4,175	4,484	4,640	4,640	
Total Personal Services	<u>2,383,019</u>	<u>2,603,366</u>	<u>2,658,872</u>	<u>2,777,592</u>	
<u>Contractual Services and Commodities</u>					
01-410-210 Office Supplies	3,858	2,797	4,000	4,000	
01-410-216 General Expense	18,930	12,363	19,000	25,500	Increase as requested
01-410-231 Gas, Oil & Lubricants	44,255	51,707	58,000	58,000	
01-410-238 Clothing & Uniforms (Incl. Initial Issue)	9,847	11,202	13,500	13,500	
01-410-242 Department Supplies	5,092	8,952	7,000	7,000	
01-410-251 Vehicle Maintenance	26,783	21,959	26,750	30,000	Increase as requested
01-410-260 Minor Equipment	3,111	1,545	5,000	5,000	
01-410-320 Communications Expense	7,754	8,412	7,100	7,100	
01-410-327 Radio Equip. Maintenance	909	1,500	1,800	1,800	
01-410-356 Police Professional Liability	18,644	-	10,000	10,000	
01-410-374 Office Equip. - Repairs and Mte.	240	866	2,000	2,000	
01-410-376 Traffic Signals - Repairs & Mte.	1,721	4,429	7,500	7,500	
01-410-384 Rent of Machinery & Equipment	2,176	1,509	1,750	1,750	
01-410-420 Dues, Subscriptions & Memberships	1,885	860	1,500	1,500	
01-410-460 Education, Training & Conferences	3,909	4,256	5,000	5,000	
01-410-520 Contribution For Dare Program	825	-	-	-	
Total Contractual Services and Commodities	<u>149,939</u>	<u>132,357</u>	<u>169,900</u>	<u>179,650</u>	
Total Police Protection	<u>\$ 2,532,958</u>	<u>\$ 2,735,723</u>	<u>\$ 2,828,772</u>	<u>\$ 2,957,242</u>	



Fire Protection

Fire Protection	2013 Actual	2014 Actual	2015 Budget	2016 Budget
Personal Services	\$ 38,940	\$ 25,537	\$ 30,000	\$ 30,000
Contractual Services and Commodities	203,805	197,151	198,075	198,075
Total Fire Protection	\$ 242,745	\$ 222,688	\$ 228,075	\$ 228,075

Fire Protection	2013 Actual	2014 Actual	2015 Budget	2016 Budget
<u>Personal Services</u>				
01-411-195 Workers' Compensation	\$ 38,940	\$ 25,537	\$ 30,000	\$ 30,000
Total Personal Services	38,940	25,537	30,000	30,000
<u>Contractual Services and Commodities</u>				
01-411-216 General Expense	10	8,210	10	10
01-411-363 Utilities - Fire Hydrants	88,406	78,882	89,000	89,000
01-411-500 Jefferson Fire & Rescue Contribution	43,168	38,999	38,000	38,000
01-411-501 885 Volunteer Co - In Lieu Parking	2,575	5,228	5,465	5,465
01-411-530 Foreign Fire Services	69,646	65,832	65,600	65,600
Total Contractual Services and Commodities	203,805	197,151	198,075	198,075
Total Fire Protection	\$ 242,745	\$ 222,688	\$ 228,075	\$ 228,075



Planning and Zoning

	2013 Actual	2014 Actual	2015 Budget	2016 Budget
Planning and Zoning				
Personal Services	\$ 242,051	\$ 197,262	\$ 188,788	\$ 188,788
Contractual Services and Commodities	119,217	60,940	115,000	115,000
Total Planning and Zoning	\$ 361,268	\$ 258,202	\$ 303,788	\$ 303,788
	2013	2014	2015	2016
Planning and Zoning	Actual	Actual	Budget	Budget
<u>Personal Services</u>				
01-414-110 Planner/Zoning Officer	\$ 67,851	\$ 17,115	\$ -	\$ -
01-414-112 Building Official/Code Enforcement	54,286	60,496	64,375	64,375
01-414-114 Clerical	46,153	47,205	48,182	48,182
01-414-179 Longevity Pay	445	480	480	480
01-414-180 Overtime Pay	1,604	1,869	5,475	5,475
01-414-192 Fica & Medicare	12,445	9,229	9,220	9,220
01-414-194 Unemployment Compensation	1,772	1,259	1,350	1,350
01-414-195 Workers' Compensation	1,363	627	1,250	1,250
01-414-196 Health, Vision & Dental Insurance	39,752	45,219	44,665	44,665
01-414-197 Disbursement Pension - Planning	5,622	6,174	6,825	6,825
01-414-198 Defined Contribution Pension - Planning	8,450	5,941	4,506	4,506
01-414-199 Life Insurance	792	607	800	800
01-414-19A AD&D	60	46	60	60
01-414-19B Short Term Disability	1,456	995	1,600	1,600
Total Personal Services	242,051	197,262	188,788	188,788
<u>Contractual Services and Commodities</u>				
01-414-210 Office Supplies	2,794	1,947	4,500	4,500
01-414-216 General Expense	4,146	264	5,500	5,500
01-414-231 Gas, Oil & Lubricants	1,573	1,304	2,500	2,500
01-414-251 Vehicle Maintenance	2,474	315	2,500	2,500
01-414-260 Minor Equipment	-	950	2,000	2,000
01-414-312 Consulting Services	-	200	30,000	30,000
01-414-313 Engineering Services	50,357	12,908	15,000	15,000
01-414-314 Legal Services	31,340	24,840	30,000	30,000
01-414-318 Engineering Services - Grading	8,692	3,823	1,500	1,500
01-414-320 Communications Expense	632	695	750	750
01-414-340 Advertising & Printing	4,243	2,942	3,500	3,500
01-414-374 Office Equip. - Repairs and Mte.	371	2,115	2,250	2,250
01-414-420 Dues, Subscriptions & Memberships	1,582	5,035	6,000	6,000
01-414-450 Contracted Services	6,767	2,360	5,000	5,000
01-414-460 Education, Training & Conferences	4,246	1,242	4,000	4,000
Total Contractual Services and Commodities	119,217	60,940	115,000	115,000
Total Planning and Zoning	\$ 361,268	\$ 258,202	\$ 303,788	\$ 303,788



JEFFERSON HILLS

Health and Human Services

	<u>2013 Actual</u>	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2016 Budget</u>
Health and Human Services				
Contractual Services and Commodities	\$ 10,640	\$ 9,550	\$ 11,500	\$ 11,500
Total Health and Human Services	<u>\$ 10,640</u>	<u>\$ 9,550</u>	<u>\$ 11,500</u>	<u>\$ 11,500</u>
<u>Health and Human Services</u>	<u>2013 Actual</u>	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2016 Budget</u>
<u>Contractual Services and Commodities</u>				
01-421-450 Contracted Services	\$ 10,640	\$ 9,550	\$ 11,500	\$ 11,500
Total Contractual Services and Commodities	<u>10,640</u>	<u>9,550</u>	<u>11,500</u>	<u>11,500</u>
Total Health and Human Services	<u>\$ 10,640</u>	<u>\$ 9,550</u>	<u>\$ 11,500</u>	<u>\$ 11,500</u>



Sanitation and Recycling

	2013 Actual	2014 Actual	2015 Budget	2016 Budget
Sanitation and Recycling				
Contractual Services and Commodities	\$ 669,254	\$ 622,524	\$ 639,217	\$ 639,217
Total Sanitation and Recycling	\$ 669,254	\$ 622,524	\$ 639,217	\$ 639,217
	2013 Actual	2014 Actual	2015 Budget	2016 Budget
<u>Contractual Services and Commodities</u>				
<u>Recycling</u>				
01-426-220 Materials & Supplies	\$ -	\$ -	\$ -	\$ -
01-426-340 Advertising & Printing	-	-	2,250	2,250
01-426-450 Contracted Services	109,195	107,483	110,821	110,821
<i>Subtotal Recycling</i>	109,195	107,483	113,071	113,071
<u>Sanitation</u>				
01-427-318 Commissions - Refuse Billing	52,272	21,334	21,300	21,300
01-427-450 Contracted Services	507,787	493,707	504,846	504,846
<i>Subtotal Sanitation</i>	560,059	515,041	526,146	526,146
Total Contractual Services and Commodities	669,254	622,524	639,217	639,217
Total Sanitation and Recycling	\$ 669,254	\$ 622,524	\$ 639,217	\$ 639,217



Public Works

	2013 Actual	2014 Actual	2015 Budget	2016 Budget
Public Works				
Personal Services	\$ 787,477	\$ 816,370	\$ 904,490	\$ 904,490
Contractual Services and Commodities	265,857	382,707	254,100	255,150
Total Public Works	\$ 1,053,334	\$ 1,199,077	\$ 1,158,590	\$ 1,159,640
	2013 Actual	2014 Actual	2015 Budget	2016 Budget
Public Works				
<u>Personal Services</u>				
<u>Roads</u>				
01-430-110 Public Works Director	\$ 61,732	\$ 63,861	65,600	65,600
01-430-140 Road Crew	388,126	432,881	453,200	453,200
01-430-179 Longevity Pay	4,015	3,745	4,300	4,300
01-430-180 Overtime Pay	31,559	24,556	37,000	37,000
01-430-184 Sick Pay Buy Back	591	2,100	1,000	1,000
01-430-191 Uniform Allowance	960	783	960	960
01-430-192 Fica & Medicare	36,466	39,569	42,925	42,925
01-430-194 Unemployment Compensation	5,384	3,891	4,500	4,500
01-430-195 Workers' Compensation	64,511	29,688	74,500	74,500
01-430-196 Health, Vision & Dental Insurance	139,218	156,108	158,675	158,675
01-430-197 Disbursement Pension - Roads	48,203	52,182	54,750	54,750
01-430-198 Defined Contribution Pension - Roads	4,316	4,612	4,595	4,595
01-430-199 Life Insurance	1,584	1,558	1,580	1,580
01-430-19A AD&D	120	118	120	120
01-430-19B Short Term Disability	692	718	785	785
Total Personal Services	<u>787,477</u>	<u>816,370</u>	<u>904,490</u>	<u>904,490</u>
<u>Contractual Services and Commodities</u>				
<u>Roads</u>				
01-430-210 Office Supplies	2,608	460	3,000	3,000
01-430-216 General Expense	6,994	8,515	7,500	8,000
01-430-231 Gas, Oil & Lubricants	54,201	52,402	52,000	50,000
01-430-238 Clothing & Uniforms	6,325	5,727	8,500	8,500
01-430-245 Materials for Highway Maintenance	30,081	52,526	52,000	53,000
01-430-251 Vehicle Maintenance	62,344	55,730	47,500	48,000
01-430-260 Minor Equipment	965	1,594	7,000	7,000
01-430-313 Engineering Services	36,040	10,470	20,000	20,000
01-430-320 Communications Expense	994	1,278	1,400	1,400
01-430-327 Radio Equip. Maintenance	2,832	7,324	3,000	3,000
01-430-384 Rent of Machinery & Equipment	5,864	11,134	6,000	6,000
01-430-420 Dues, Subscriptions & Memberships	169	174	200	250
01-430-460 Education, Training & Conferences	60	1,075	1,000	1,000
01-432-450 Contracted Services	-	49,682	2,000	2,000
Subtotal Roads	<u>209,477</u>	<u>258,091</u>	<u>211,100</u>	<u>211,150</u>
<u>Traffic Control & Street Lighting</u>				
01-433-376 Traffic Signals - Repairs & Mte	41	3,030	2,000	2,000
01-434-361 Utilities - Electric	13,844	90,416	6,000	6,000
Subtotal Traffic Control & Street Lighting	<u>13,885</u>	<u>93,446</u>	<u>8,000</u>	<u>8,000</u>
<u>Storm Sewers</u>				
01-436-220 Materials & Supplies	19,930	27,366	30,000	31,000
01-436-313 Engineering Services	22,565	3,804	5,000	5,000
Subtotal Storm Sewers	<u>42,495</u>	<u>31,170</u>	<u>35,000</u>	<u>36,000</u>
Total Contractual Services and Commodities	<u>265,857</u>	<u>382,707</u>	<u>254,100</u>	<u>255,150</u>
Total Public Works	\$ 1,053,334	\$ 1,199,077	\$ 1,158,590	\$ 1,159,640



Recreation, Parks and Library

	2013 Actual	2014 Actual	2015 Budget	2016 Budget
Recreation, Parks and Library				
Personal Services	\$ 131,860	\$ 142,266	\$ 149,673	\$ 149,673
Contractual Services and Commodities	218,947	236,050	257,910	267,410
Total Recreation, Parks and Library	\$ 350,807	\$ 378,316	\$ 407,583	\$ 417,083
	2013 Actual	2014 Actual	2015 Budget	2016 Budget
Recreation, Parks and Library				
<u>Personal Services</u>				
<i>Recreation</i>				
01-452-121 Day Camp Employees	\$ 13,120	\$ 15,807	\$ 16,000	\$ 16,000
01-452-192 Fica & Medicare	1,004	1,209	1,225	1,225
01-452-194 Unemployment Compensation	912	775	750	750
01-452-195 Workers' Compensation	1,641	755	1,500	1,500
<i>Subtotal Recreation</i>	<u>16,677</u>	<u>18,546</u>	<u>19,475</u>	<u>19,475</u>
<i>Parks</i>				
01-454-121 Summer Help	17,681	24,026	23,000	23,000
01-454-140 Park Maintenance Crew	53,839	55,208	55,098	55,098
01-454-179 Longevity Pay	235	270	290	290
01-454-180 Overtime Pay	1,768	2,834	3,500	3,500
01-454-191 Uniform Allowance	120	600	120	120
01-454-192 Fica & Medicare	5,524	6,216	6,265	6,265
01-454-194 Unemployment Compensation	1,820	1,655	1,600	1,600
01-454-195 Workers' Compensation	9,641	4,437	10,000	10,000
01-454-196 Health, Vision & Dental Insurance	18,627	21,925	23,305	23,305
01-454-197 Disbursement Pension - Parks	5,758	6,379	6,850	6,850
01-454-199 Life Insurance	158	158	158	158
01-454-19A AD&D	12	12	12	12
<i>Subtotal Parks</i>	<u>115,183</u>	<u>123,720</u>	<u>130,198</u>	<u>130,198</u>
Total Personal Services	<u>131,860</u>	<u>142,266</u>	<u>149,673</u>	<u>149,673</u>
<u>Contractual Services and Commodities</u>				
<i>Recreation</i>				
01-451-500 Municipal Center Events	-	-	-	-
01-452-220 Materials & Supplies	9,435	13,115	20,000	20,000
<i>Subtotal Recreation</i>	<u>9,435</u>	<u>13,115</u>	<u>20,000</u>	<u>20,000</u>
<i>Parks</i>				
01-454-216 General Expense	269	764	1,000	1,500
01-454-220 Materials & Supplies	2,274	6,264	6,000	7,000
01-454-251 Vehicle Maintenance	4,092	11,376	6,500	7,000
01-454-360 Utilities	19,159	23,475	28,500	28,500
01-454-370 Repairs & Maintenance	11,794	10,276	15,000	17,500
01-454-384 Rent of Machinery & Equipment	3,639	3,654	5,000	5,000
01-454-440 Custodial Services	8,040	8,276	9,160	9,160
01-454-460 Education, Training & Conferences	195	200	250	250
<i>Subtotal Parks</i>	<u>49,462</u>	<u>64,285</u>	<u>71,410</u>	<u>75,910</u>
<i>Library</i>				
01-456-311 Auditing Services	1,650	-	1,500	1,500
01-456-500 Contributions	158,400	158,650	165,000	170,000
<i>Subtotal Library</i>	<u>160,050</u>	<u>158,650</u>	<u>166,500</u>	<u>171,500</u>
Total Contractual Services and Commodities	<u>218,947</u>	<u>236,050</u>	<u>257,910</u>	<u>267,410</u>
Total Recreation, Parks and Library	\$ 350,807	\$ 378,316	\$ 407,583	\$ 417,083



Debt Services

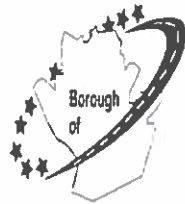
	2013 Actual	2014 Actual	2015 Budget	2016 Budget
Debt Service				
Non-Operating Expenditures	\$ 350,209	\$ 493,627	\$ 500,731	\$ 495,873
Total Debt Service	\$ 350,209	\$ 493,627	\$ 500,731	\$ 495,873

	2013 Actual	2014 Actual	2015 Budget	2016 Budget
Debt Service				
01-471-100 2005 GOB - Principal	\$ -	\$ -	\$ -	\$ -
01-471-111 2011 GOB - Principal (5.98M)	164,200	277,757	176,052	160,000
01-471-112 2013 Note - Principal (1.2M)	-	-	113,646	113,646
01-472-200 2005 GOB - Interest	-	-	-	-
01-472-211 2011 GOB - Interest (5.98M)	185,509	215,120	181,578	192,772
01-472-212 2013 Note - Interest (1.2M)	-	-	28,705	28,705
01-475-000 Agent Fees	500	750	750	750
Total Debt Service	\$ 350,209	\$ 493,627	\$ 500,731	\$ 495,873



Interfund Transfers Out

	<u>2013 Actual</u>	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2016 Budget</u>
Interfund Transfers Out				
Non-Operating Expenditures	\$ -	\$ -	\$ 76,447	\$ 29,718
Total Interfund Transfers Out	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 76,447</u>	<u>\$ 29,718</u>
<u>Interfund Transfers Out</u>	<u>2013 Actual</u>	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2016 Budget</u>
01-492-035 Transfer to Highway Aid Fund	\$ -	\$ -	\$ 76,447	\$ 29,718
01-492-004 Transfer to Special Revenue Fund	-	-	-	-
01-492-092 Transfer to Escrow Fund	-	-	-	-
Total Interfund Transfers Out	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 76,447</u>	<u>\$ 29,718</u>



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Unallocated Costs

	<u>2013 Actual</u>	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2016 Budget</u>
Unallocated Costs				
Contractual Services and Commodities	\$ 265,906	\$ 398,422	\$ 364,774	\$ 364,774
Total Unallocated Costs	<u>\$ 265,906</u>	<u>\$ 398,422</u>	<u>\$ 364,774</u>	<u>\$ 364,774</u>
Unallocated Costs	<u>2013 Actual</u>	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2016 Budget</u>
<u>Contractual Services and Commodities</u>				
<i>Refunds</i>				
01-491-100 Refunds of Receipts - General Fund	\$ 7,391	\$ 50	\$ 10,000	\$ 10,000
01-491-200 Ref. of Receipts - Storm Water Fees	-	-	-	-
<i>Subtotal Refunds</i>	<u>7,391</u>	<u>50</u>	<u>10,000</u>	<u>10,000</u>
<i>Intergovernmental</i>				
01-494-100 RAD Mutual Aid Payment (SHACOG)	8,024	13,908	8,000	8,000
01-494-200 Educ. Svc Agency (School Guards)	23,459	24,900	30,000	30,000
<i>Subtotal Intergovernmental</i>	<u>31,483</u>	<u>38,808</u>	<u>38,000</u>	<u>38,000</u>
<i>Insurances</i>				
01-496-100 Unemployment Compensation	-	-	-	-
01-496-156 Hospitalization - Police Retirees	85,492	112,540	142,000	142,000
01-496-352 Liability & Umbrella Insurance	76,853	113,612	95,000	95,000
01-496-357 Workers' Compensation	5,855	130,772	4,774	4,774
01-496-400 Judgments and Losses	33,429	-	25,000	25,000
01-496-450 Insurance Deductibles	25,403	2,640	50,000	50,000
<i>Subtotal Insurances</i>	<u>227,032</u>	<u>359,564</u>	<u>316,774</u>	<u>316,774</u>
Total Contractual Services and Commodities	<u>265,906</u>	<u>398,422</u>	<u>364,774</u>	<u>364,774</u>
Total Unallocated Costs	<u>\$ 265,906</u>	<u>\$ 398,422</u>	<u>\$ 364,774</u>	<u>\$ 364,774</u>



Allocated Costs

<u>Allocated Costs</u>	<u>2013 Actual</u>	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2016 Budget</u>
<u>Personal Services</u>				
xx-4xx-192 Fica & Medicare	\$ 189,050	\$ 213,310	\$ 221,754	\$ 240,334
xx-4xx-193 Defined Benefit Pension	227,095	335,579	334,957	344,957
xx-4xx-194 Unemployment Compensation	26,285	20,344	24,600	24,600
xx-4xx-195 Workers' Compensation	349,396	289,976	338,344	278,344
xx-4xx-196 Health, Vision & Dental Insurance	601,937	745,708	837,155	805,155
xx-4xx-197 Disbursement Pension	85,444	97,059	102,525	102,525
xx-4xx-198 Defined Contribution Pension	30,038	33,146	32,028	32,028
xx-4xx-19A AD&D	(881)	3,720	766	766
xx-4xx-19B Short Term Disability	8,118	8,937	9,996	9,996
<i>Total Allocated Costs</i>	<u>1,516,482</u>	<u>1,747,779</u>	<u>1,902,125</u>	<u>1,838,705</u>
xx-4xx-999 Departmental Allocations	<u>(1,516,482)</u>	<u>(1,747,779)</u>	<u>(1,902,125)</u>	<u>(1,838,705)</u>
Net Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



Capital Projects

	2013 Actual	2014 Actual	2015 Budget	2016 Budget
Capital Projects				
Non-Operating Expenditures	\$ 680,695	\$ 1,760,926	\$ 1,495,300	\$ 1,556,400
Total Capital Projects	\$ 680,695	\$ 1,760,926	\$ 1,495,300	\$ 1,556,400
	2013 Actual	2014 Actual	2015 Budget	2016 Budget
Capital Projects				
<i>Capital Improvements</i>				
01-497-711 Storm Water Management	\$ -	\$ -	\$ 65,000	\$ 65,000
01-497-712 Road Improvement Program	324,255	583,240	550,000	575,000
01-497-714 Other Road Improvements	33,438	-	160,000	165,000
01-497-715 Stream Improvements	38,047	301,943	202,900	202,900
01-497-716 Bridge Improvements	120	72,243	-	-
01-497-717 Park Improvements	7,076	381,182	34,400	134,000
01-497-718 Road Signage Improvements	1,765	827	5,000	5,000
01-497-719 Storm Facility Mapping				35,000
<i>Subtotal Capital Improvements</i>	<u>404,701</u>	<u>1,339,435</u>	<u>1,017,300</u>	<u>1,181,900</u>
<i>Buildings</i>				
01-498-730 Demolition of Unsafe Structures	7,431	45	20,000	20,000
01-498-731 Park Fencing & Resurfacing	-	17,600	20,000	25,000
01-498-732 GBU Building Replace Doors	-	-	-	20,000
01-498-733 Borough Building Improvements	10,066	1,886	172,500	72,500
01-498-734 Public Works Complex	-	182,751	35,000	-
01-498-735 Roof Replacement Old Garage				-
<i>Subtotal Buildings</i>	<u>17,497</u>	<u>202,282</u>	<u>247,500</u>	<u>137,500</u>
<i>Machinery and Equipment</i>				
01-499-740 Public Works Trucks	155,942	14,995	85,000	90,000
01-499-741 Public/Police Works Equip/Vehicles	-	102,000	56,000	28,000
01-499-742 Police Vehicles	70,782	70,075	36,000	61,000
01-499-743 Police Equipment	16,652	29,089	16,500	21,000
01-499-744 Parks Equipment	10,306	-	7,000	7,000
01-499-745 General Admin Equipment	2,500	3,050	30,000	30,000
01-499-746 Planning and Zoning Equipment	2,315	-	-	-
<i>Subtotal Machinery and Equipment</i>	<u>258,497</u>	<u>219,209</u>	<u>230,500</u>	<u>237,000</u>
Total Capital Projects	\$ 680,695	\$ 1,760,926	\$ 1,495,300	\$ 1,556,400



Sewer Revenue Fund

Sanitary Sewer Fund

	2013 Actual	2014 Actual	2015 Budget	2016 Budget
Beginning Fund Balance	\$ 3,794,881	\$ 4,014,715	\$ 3,277,202	\$ 1,962,504
Revenues	2,931,932	2,848,923	3,965,235	3,965,235
Expenses	(2,712,098)	(3,586,436)	(5,279,933)	(5,279,933)
Ending Fund Balance	\$ 4,014,715	\$ 3,277,202	\$ 1,962,504	\$ 647,806

	2013 Actual	2014 Actual	2015 Budget	2016 Budget
Revenue				
08-341-040 Interest	\$ 2,682	\$ 3,291	\$ 3,500	\$ 3,500
08-355-500 Pension System State Aid	7,769	-	8,000	8,000
08-364-100 Sewage Charges - GenOn/Guardian/Eastman	577,905	373,240	300,000	300,000
08-364-101 Sewage Charges - PA Municipal Services	2,142,145	2,242,184	3,483,000	3,483,000
08-364-102 Sewage Charges - South Park	67,620	65,093	65,095	65,095
08-364-103 Sewage Charges - West Mifflin	11,307	11,307	11,310	11,310
08-364-104 Sewage Charges - Union Township	1,832	1,836	1,830	1,830
08-364-110 Tap In Fees	45,135	67,067	30,000	30,000
08-364-111 Special Tap In Fees	72,912	78,396	60,000	60,000
08-364-115 Sewer and Water Assessments		3,569		
08-364-901 Evidence of Compliance Fees	2,625	2,940	2,500	2,500
Total Revenue	\$ 2,931,932	\$ 2,848,923	\$ 3,965,235	\$ 3,965,235

Expenses

Personal Services

08-429-114 Clerical	46,463	47,359	\$ 49,530	\$ 49,530
08-429-140 Sewer Maintenance Crew	51,786	54,205	55,650	55,650
08-429-179 Longevity Pay	470	305	600	600
08-429-180 Overtime Pay	4,251	2,482	4,325	4,325
08-429-191 Uniform Allowance	120	120	120	120
08-429-192 Fica & Medicare	7,782	7,868	8,423	8,423
08-429-194 Unemployment Compensation	1,114	856	900	900
08-429-195 Workers' Compensation	7,269	3,345	7,000	7,000
08-429-196 Health, Vision & Dental Insurance	19,313	16,779	23,385	23,385
08-429-197 Disbursement Pension - Sewers	11,586	12,666	13,450	13,450
08-429-199 Life Insurance	317	317	320	320
08-429-19A AD&D	24	24	24	24
08-429-19B Short Term Disability	98	98	96	96
Total Personal Services	150,593	146,424	163,823	163,823



Sewer Revenue Fund

Sanitary Sewer Fund

	2013 Actual	2014 Actual	2015 Budget	2016 Budget
<u>Contractual Services and Commodities</u>				
08-429-210 Office Supplies	463	198	1,000	1,000
08-429-216 General Expense	1,753	2,728	5,000	5,000
08-429-220 Materials & Supplies	-	147	750	750
08-429-222 Chemicals	-	-	2,000	2,000
08-429-238 Clothing & Uniforms	-	-	1,000	1,000
08-429-251 Vehicle Maintenance	-	911	5,000	5,000
08-429-260 Minor Equipment	1,988	-	5,000	5,000
08-429-311 Auditing Services	-	-	-	-
08-429-313 Engineering Services	162,130	302,922	125,000	125,000
08-429-314 Legal Services	11,050	16,225	35,000	35,000
08-429-317 Commissions - PAMS (Inc. Postage & Shutoffs)	28,318	35,388	32,000	32,000
08-429-361 Utilities - Electric	663	819	1,200	1,200
08-429-362 Utilities - Gas	371	444	600	600
08-429-366 Utilities - Water	2,841	-	3,500	3,500
08-429-370 Repairs & Maintenance	39,162	56,542	45,000	45,000
08-429-374 Office Equip. - Repairs and Mte.	1,447	1,405	2,000	2,000
08-429-384 Rent of Machinery & Equipment	31,200	28,363	40,000	40,000
08-429-385 Sewer Processing Fees	1,363,580	1,336,422	1,530,000	1,530,000
08-429-450 Contracted Services	1,000	12,831	6,000	6,000
08-429-451 Contracted Services - Pump Station	11,826	14,471	15,000	15,000
08-429-460 Education, Training & Conferences	-	-	1,000	1,000
08-429-540 CMA Plant Expansion Contribution	593,934	928,180	928,260	928,260
Total Contractual Services and Commodities	2,251,726	2,737,996	2,784,310	2,784,310
<u>Debt Service</u>				
08-471-100 2005 GOB Debt Service - Principal	-	-	-	-
08-471-111 2011 GOB Debt Service - Principal (5.98M)	80,800	83,183	581,610	581,610
08-472-200 2005 GOB Debt Service - Interest	-	-	-	-
08-472-211 2011 GOB Debt Service - Interest (5.98M)	19,814	19,175	404,190	404,190
Total Debt Service	100,614	102,358	985,800	985,800
<u>Refunds and Transfers</u>				
08-491-100 Refunds	-	40,049	5,000	5,000
08-492-010 Transfer to General Fund	100,000	200,000	200,000	200,000
08-496-400 Judgments and Losses	-	-	20,000	20,000
Total Refunds and Transfers	100,000	240,049	225,000	225,000
	2013 Actual	2014 Actual	2015 Budget	2016 Budget
<u>Capital Projects</u>				
08-497-710 Land Acquisition			60,000	60,000
08-497-714 Walton Road Construction & Engineering	-	-	-	-
08-497-718 Corrective Action Work	-	90,585	676,000	676,000
08-499-720 Operation & Maintenance Plan	109,165	238,818	262,500	262,500
08-499-721 Manhole Rehabilitation	-	-	122,500	122,500
08-499-747 Equipment	-	-	-	-
08-499-748 Truck Purchase	-	30,206	-	-



JEFFERSON HILLS

Sewer Revenue Fund

Sanitary Sewer Fund	2013 <u>Actual</u>	2014 <u>Actual</u>	2015 <u>Budget</u>	2016 <u>Budget</u>
Total Capital Projects	<u>109,165</u>	<u>359,609</u>	<u>1,121,000</u>	<u>1,121,000</u>
Total Expenses	<u>\$ 2,712,098</u>	<u>\$ 3,586,436</u>	<u>\$ 5,279,933</u>	<u>\$ 5,279,933</u>
Total Surplus/(Use) to/of Fund Balance	<u>\$ 219,834</u>	<u>\$ (737,513)</u>	<u>\$ (1,314,698)</u>	<u>\$ (1,314,698)</u>



Highway Aid Fund

	2013 Actual	2014 Budget	2015 Budget	2016 Budget
Beginning Fund Balance	\$ (27,735)	\$ (27,735)	\$ (27,735)	\$ (27,735)
Revenues	238,161	277,000	350,000	350,000
Expenditures	(238,161)	(277,000)	(350,000)	(350,000)
Ending Fund Balance	\$ (27,735)	\$ (27,735)	\$ (27,735)	\$ (27,735)
	2013 Actual	2014 Budget	2015 Budget	2016 Budget
Revenue				
35-341-040 Interest	\$ 6	\$ 10	\$ 10	\$ 10
35-355-020 Motor Vehicle Fuel Taxes (Act 655)	231,435	225,000	266,823	313,552
35-355-030 State Road Turnback Payments (Act 32)	6,720	6,720	6,720	6,720
35-392-010 Transfer from General Fund	-	45,270	76,447	29,718
Total Revenue	\$ 238,161	\$ 277,000	\$ 350,000	\$ 350,000
Expenditures				
Contractual Services and Commodities				
35-432-216 Tarps - Salt	\$ -	\$ -	\$ -	\$ -
35-432-239 Salt	164,115	175,000	248,000	248,000
35-434-361 Utilities - Electric	74,046	102,000	102,000	102,000
Total Contractual Services and Commodities	238,161	277,000	350,000	350,000
Total Expenditures	\$ 238,161	\$ 277,000	\$ 350,000	\$ 350,000
Total Surplus/(Use) to/of Fund Balance	\$ -	\$ -	\$ -	\$ -