BOROUGH OF JEFFERSON HILLS
PENNSYLVANIA

Final, December 11, 2017

2018 BUDGET

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

OFFICE OF THE MAYOR
Janice R. Cmar

JEFFERSON HILLS

General Fund Revenue Summary

	2015 Actual	2016 Actual	2017 Budget	2018 Budget
Tax Revenues				
Real Estate Taxes	$ 4,217,481	$ 4,265,608	$ 4,254,000	$ 4,341,160
Earned Income Taxes	1,935,079	1,983,900	1,936,000	1,972,900
Real Estate Transfer Tax	222,764	251,560	220,000	225,000
Sales Tax	273,901	279,362	270,000	275,000
Mercantile Tax	54,766	45,649	47,000	48,000
Local Services Tax	218,367	205,614	240,000	240,000
Public Utility Realty Tax	7,415	8,076	7,400	7,400
Payment in Lieu of Parking Tax	63,652	65,566	64,500	66,800
Total Tax Revenues	**$ 6,993,425**	**$ 7,105,335**	**$ 7,038,900**	**$ 7,176,260**
Non-Tax Revenues				
Licenses and Permits	460,275	438,120	387,700	407,900
Fines and Forfeits	60,260	90,337	75,000	74,000
Interest Earnings	2,427	3,934	2,000	5,000
Rents and Royalties	9,607	9,426	10,025	9,625
Intergovernmental	835,075	506,597	542,900	321,500
Charges for Services	896,608	853,974	879,500	870,500
Other Revenue	67,845	54,536	67,750	70,700
Total Non-Tax Revenues	**$ 2,332,097**	**$ 1,956,924**	**$ 1,964,875**	**$ 1,759,225**
Subtotal Operating Revenues	**$ 9,325,522**	**$ 9,062,259**	**$ 9,003,775**	**$ 8,935,485**
Interfund Transfers In	-	-	200,000	200,000
Forfeiture Account Rev/Exp	-	-	-	-
Use of Fund Balance	-		404,000	744,048
Total Revenue	**$ 9,325,522**	**$ 9,062,259**	**$ 9,607,775**	**$ 9,879,533**

JEFFERSON HILLS

	2017 Budget	2018 Budget	Increase/(Decrease) Budget v. Budget
Tax Revenues			
Real Estate Taxes	$ 4,254,000	$ 4,341,160	2.0%
Earned Income Taxes	1,936,000	1,972,900	1.9%
Real Estate Transfer Tax	220,000	225,000	2.3%
Sales Tax	270,000	275,000	1.9%
Mercantile Tax	47,000	48,000	2.1%
Local Services Tax	240,000	240,000	0.0%
Public Utility Realty Tax	7,400	7,400	0.0%
Payment in Lieu of Parking Tax	64,500	66,800	3.6%
Total Tax Revenues	**$ 7,038,900**	**$ 7,176,260**	**2.0%**
Non-Tax Revenues			
Licenses and Permits	387,700	407,900	5.2%
Fines and Forfeits	75,000	74,000	-1.3%
Interest Earnings	2,000	5,000	150.0%
Rents and Royalties	10,025	9,625	0.0%
Intergovernmental	542,900	321,500	-40.8%
Charges for Services	879,500	870,500	-1.0%
Other Revenue	67,750	70,700	4.4%
Total Non-Tax Revenues	**$ 1,964,875**	**$ 1,759,225**	**-10.5%**
Subtotal Operating Revenues	**$ 9,003,775**	**$ 8,935,485**	**-0.8%**
Interfund Transfers In	200,000	200,000	0.0%
Forfeiture Account Revenue	-	-	0.0%
Use of Fund Balance	404,000	524,048	29.7%
Total Revenue	**$ 9,607,775**	**$ 9,879,533**	**2.8%**

Real Estate Taxes

Real Estate Taxes		2015 Actual	2016 Actual	2017 Budget	2018 Budget
01-301-100	Current Year Real Estate	$ 3,961,263	$ 4,059,475	$ 4,069,000	$ 4,161,160
01-301-200	Prior Year Real Estate	106,201	80,375	65,000	5,000
01-301-300	Delinquent Real Estate	99,716	107,620	95,000	155,000
01-301-600	Interim Real Estate	50,301	18,138	25,000	20,000
	Total Real Estate Taxes	**$ 4,217,481**	**$ 4,265,608**	**$ 4,254,000**	**$ 4,341,160**

JEFFERSON HILLS

Earned Income Taxes

Earned Income Taxes		2015 Actual	2016 Actual	2017 Budget	2018 Budget
01-310-210	Current Earned Income Taxes	$ 1,665,134	$ 1,481,809	$ 1,386,000	$ 1,420,650
01-310-220	Prior Year Earned Income Taxes	200,866	436,931	490,000	502,250
01-310-230	Delinquent Earned Income Taxes	69,079	65,160	60,000	50,000
	Total Earned Income Taxes	**$ 1,935,079**	**$ 1,983,900**	**$ 1,936,000**	**$ 1,972,900**

Other Taxes

Other Taxes		2015 Actual	2016 Actual	2017 Budget	2018 Budget
01-310-100	Real Estate Transfer Tax	$ 222,764	$ 251,560	$ 220,000	$ 225,000
01-310-300	Sales Tax	273,901	279,362	270,000	275,000
01-310-310	Mercantile Tax	54,766	45,649	47,000	48,000
01-310-500	Local Services Tax	218,367	205,614	240,000	240,000
01-355-100	Public Utility Realty Tax	7,415	8,076	7,400	7,400
01-310-800	Payment in Lieu of Parking Tax	63,652	65,566	64,500	66,800
	Total Other Taxes	**$ 840,865**	**$ 855,827**	**$ 848,900**	**$ 862,200**

Borough of JEFFERSON HILLS

Licenses and Permits

Licenses and Permits		2015 Actual	2016 Actual	2017 Budget	2018 Budget
01-321-740	Coin Operated Machine Licenses	$ 17,750	$ 9,330	$ 9,000	$ 9,000
01-321-800	Cable Television Franchise Fees	231,702	243,123	230,000	250,000
01-321-910	Misc Permits & Fees	1,085	2,840	1,500	1,500
01-322-500	Street Opening Permits	5,315	4,070	2,500	3,000
01-322-900	Grading Permits	80,533	13,564	7,000	7,000
01-355-400	Beverage License	2,425	2,425	2,700	2,400
01-362-410	Building Permits	107,250	149,766	122,000	122,000
01-362-450	Occupancy Permits	14,215	13,002	13,000	13,000
	Total Licenses and Permits	**460,275**	**438,120**	**387,700**	**407,900**

Fines and Fortfeits

Fines and Forfeits		2015 Actual	2016 Actual	2017 Budget	2018 Budget
01-331-110	Code Violations-Magistrate Fines	$ 36,815	$ 65,532	$ 50,000	$ 50,000
01-331-120	Criminal Violations-County Court	16,273	$ 17,873	$ 20,000	$ 18,000
01-331-130	State Police Fines	7,172	$ 6,932	$ 5,000	$ 6,000
	Total Fines and Forfeits	**$ 60,260**	**$ 90,337**	**$ 75,000**	**$ 74,000**

Interest

Interest Earnings		2015 Actual	2016 Actual	2017 Budget	2018 Budget
01-341-040	Interest from Investments	$ 2,427	$ 3,934	$ 2,000	$ 5,000
	Total Interest Earnings	**$ 2,427**	**$ 3,934**	**$ 2,000**	**$ 5,000**

Rents and Royalties

Rents and Royalties		2015 Actual	2016 Actual	2017 Budget	2018 Budget
01-342-510	Royalties from Natural Gas	$ 482	$ 301	$ 900	$ 500
01-342-530	Cell Tower Rental	9,125	9,125	9,125	9,125
	Total Rents and Royalties	**$ 9,607**	**$ 9,426**	**$ 10,025**	**$ 9,625**

Intergovernmental

Intergovernmental		2015 Actual	2016 Actual	2017 Budget	2018 Budget
01-351-002	PEMA/FEMA Reimb.	$ 1,302	$ 172,633	$ -	$ -
01-354-090	Growing Greener - Peters Creek	284,500	-	-	-
01-354-080	CDBG Wheelchair Lift/Doors GBU				20,000
01-354-085	CDBG Handicap Doors Borough Bldg				20,000
01-354-095	DCNR Grant	291,629	57,544	100,000	-
01-354-098	Stream Improvements	-	-	182,900	-
01-354-150	Recycling Grants	-	17,385	2,000	2,000
01-355-013	Act 13 Impact Fee	4,977	4,874	4,000	4,500
01-355-500	Pension System State Aid	183,388	184,116	184,000	210,000
01-355-700	Foreign Fire Insurance Premium	69,279	70,045	70,000	65,000
	Total Intergovernmental	**$ 835,075**	**$ 506,597**	**$ 542,900**	**$ 321,500**

JEFFERSON HILLS

Charges for Services

Charges for Services		2015 Actual	2016 Actual	2017 Budget	2018 Budget
01-361-300	Subdivision & Land Develop. Fee	$ 15,062	$ 6,022	$ 5,000	$ 5,000
01-361-340	Hearing Fee	4,550	6,350	3,000	3,000
01-361-700	Copies and Lien Letters	7,252	12,532	6,000	7,000
01-361-800	Defrayment Fees	2,100	2,100	2,000	2,000
01-361-900	Recreation/Library Fee	4,200	-	-	-
01-362-100	Police Services	28,857	21,453	40,000	35,000
01-362-110	Police Reports	2,950	2,261	3,000	2,500
01-362-140	School Crossing Guards	6,274	8,400	15,000	12,000
01-363-300	Street Lighting Charges	5,864	2,263	4,000	4,000
01-363-510	PennDOT Snow Removal	47,272	35,010	35,000	35,000
01-363-600	Sale of Vehicles/Equipment	880	1,555	-	500
01-364-300	Garbage User Fees	740,027	723,228	732,000	732,000
01-367-300	Recreation Permit Fees	25,030	24,695	27,000	25,000
01-367-310	Recreation Programs	6,290	8,105	7,500	7,500
	Total Charges for Services	**$ 896,608**	**$ 853,974**	**$ 879,500**	**$ 870,500**

Other Revenues

Other Revenue		2015 Actual	2016 Actual	2017 Budget	2018 Budget
01-387-000	Donation from Private Sources	$ 2,793	$ 2,753	$ 50	$ 50
01-387-100	Donations - Easter Egg Hunt	-	-	50	-
01-387-101	Donations - Clean Up Day	300	200	50	50
01-387-102	Donations - Fish For Fun	-	20	50	50
01-387-103	Donations - Light Up Night	-	-	50	50
01-380-000	Miscellaneous	-	-		-
01-391-100	Workers' Compensation Payments	-	5,169	25,000	25,000
01-391-101	Workers' Compensation Dividends	22,888	10		-
01-392-000	Refunds and Reimbursements	13,357	14,187	2,500	2,500
01-392-100	Employee Hospitalization Reimb.	28,507	32,197	40,000	43,000
01-392-110	Refund of Fuel Taxes	-	-		
	Total Other Revenue	**$ 67,845**	**$ 54,536**	**$ 67,750**	**$ 70,700**

Interfund Transfers In

Interfund Transfers In		2015 Actual	2016 Actual	2017 Budget	2018 Budget
01-392-008	Transfer from Sewer Revenue Fund	$ -	$ -	$ 200,000	$ 200,000
01-392-004	Transfer from Special Account	-	-		
	Total Interfund Transfers In	**$ -**	**$ -**	**$ 200,000**	**$ 200,000**

JEFFERSON HILLS

General Fund Expenditure Summary

	2015 Actual	2016 Actual	2017 Budget	2018 Budget
Operating Expenditures				
General Government				
Mayor and Council	$ 26,332	$ 51,847	$ 58,480	$ 58,480
Finance and Administration	629,373	597,257	653,490	683,120
Tax Collection	62,356	74,232	76,318	76,718
Borough Building	212,037	156,805	221,476	219,175
Subtotal General Government	930,098	880,141	1,009,764	1,037,493
Public Safety				
Police Protection	2,555,881	2,639,905	3,090,050	3,046,234
Fire Protection	223,485	279,933	371,475	447,800
Planning and Zoning	289,969	308,190	328,405	345,575
Subtotal Public Safety	3,069,335	3,228,028	3,789,930	3,839,609
Health and Human Services	9,150	8,000	11,500	11,500
Sanitation and Recycling	626,637	642,230	645,371	670,500
Public Works	921,462	915,984	1,243,102	1,286,510
Recreation, Parks and Library	392,048	398,238	437,260	436,277
Unallocated Costs	545,464	410,752	330,774	327,774
Total Operating Expenditures	**$ 6,494,194**	**$ 6,483,373**	**$ 7,467,701**	**$ 7,609,663**
Non-Operating Expenditures				
Debt Service	$ 500,742	$ 320,406	$ 497,674	$ 480,650
Capital Projects				
Capital Improvements	1,131,289	747,948	1,266,900	1,280,000
Buildings	1,103	32,432	129,500	130,000
Machinery and Equipment	56,521	183,422	246,000	379,220
Subtotal Capital Projects	1,188,913	963,802	1,642,400	1,789,220
Total Non-Operating Expend.	**$ 1,689,655**	**$ 1,284,208**	**$ 2,140,074**	**$ 2,269,870**
Subtotal Expenditures	**$ 8,183,849**	**$ 7,767,581**	**$ 9,607,775**	**$ 9,879,533**
Interfund Transfers Out	-	-	-	-
Forfeiture Account Expenditures	15,000	-	-	-
Surplus to Fund Balance	300,628	-	-	-
Total Expenditures	**$ 8,499,477**	**$ 7,767,581**	**$ 9,607,775**	**$ 9,879,533**

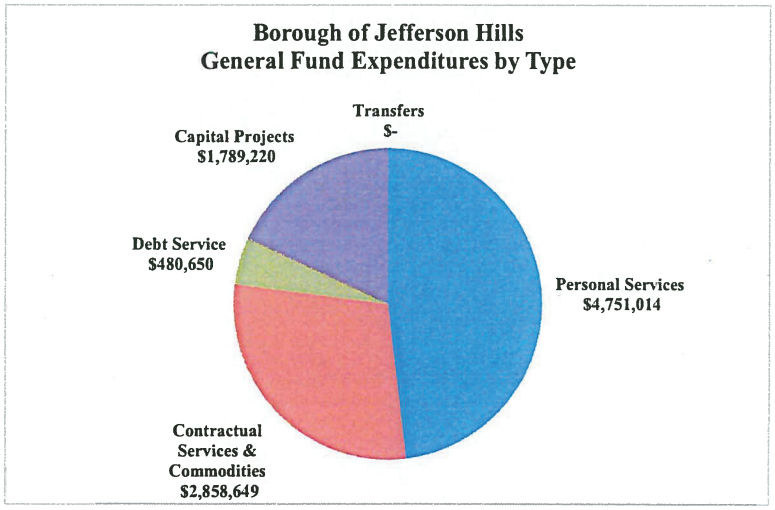
Borough of JEFFERSON HILLS

	2017 Budget	2018 Budget	Increase/(Decrease) Budget v. Budget
Operating Expenditures			
General Government			
Mayor and Council	$ 58,480	$ 58,480	0.0%
Finance and Administration	$ 653,490	$ 683,120	4.5%
Tax Collection	$ 76,318	$ 76,718	0.5%
Borough Building	$ 221,476	$ 219,175	-1.0%
Subtotal General Government	$ 1,009,764	$ 1,037,493	2.7%
Public Safety	$ -	$ -	
Police Protection	$ 3,090,050	$ 3,046,234	-1.4%
Fire Protection	$ 371,475	$ 447,800	20.5%
Planning and Zoning	$ 328,405	$ 345,575	5.2%
Subtotal Public Safety	$ 3,789,930	$ 3,839,609	1.3%
Health and Human Services	$ 11,500	$ 11,500	0.0%
Sanitation and Recycling	$ 645,371	$ 670,500	3.9%
Public Works	$ 1,243,102	$ 1,286,510	3.5%
Recreation, Parks and Library	$ 437,260	$ 436,277	-0.2%
Unallocated Costs	$ 330,774	$ 327,774	-0.9%
Total Operating Expenditures	$ 7,467,701	$ 7,609,663	**1.9%**
	$ -	$ -	
Non-Operating Expenditures	$ -	$ -	
Debt Service	$ 497,674	$ 480,650	-3.4%
Capital Projects	$ -	$ -	
Capital Improvements	$ 1,266,900	$ 1,280,000	1.0%
Buildings	$ 129,500	$ 130,000	0.4%
Machinery and Equipment	$ 246,000	$ 379,220	54.2%
Subtotal Capital Projects	$ 1,642,400	$ 1,789,220	8.9%
Total Non-Operating Expend.	$ 2,140,074	$ 2,269,870	**6.1%**
	$ -	$ -	
Subtotal Expenditures	$ 9,607,775	$ 9,879,533	**2.8%**
Interfund Transfers Out	$ -	$ -	0.0%
Forfeiture Account Expenditures	$ -	$ -	0.0%
Total Expenditures	$ 9,607,775	$ 9,879,533	**2.8%**

General Fund Expenditures by Type

Department	Personal Services	Contractual Services & Commodities	Non-Operating	2017 Budget	Percentage of Budget	
Mayor and Council	$ 21,530	$ 36,950	$ -	$ 58,480	0.6%	-
Finance and Administration	441,920	241,200	-	683,120	6.9%	29,630
Tax Collection	12,918	63,800	-	76,718	0.8%	400
Borough Building	-	219,175	-	219,175	2.2%	(2,301)
Police Protection	2,863,634	182,600	-	3,046,234	30.8%	(43,816)
Fire Protection	25,000	422,800	-	447,800	4.5%	76,325
Planning and Zoning	215,825	129,750	-	345,575	3.5%	17,170
Health and Human Services	-	11,500	-	11,500	0.1%	-
Sanitation and Recycling	-	670,500	-	670,500	6.8%	25,129
Public Works	1,041,360	245,150	-	1,286,510	13.0%	43,408
Recreation, Parks and Library	128,827	307,450	-	436,277	4.4%	(983)
Unallocated Costs	-	327,774	-	327,774	3.3%	(3,000)
Debt Service	-	-	480,650	480,650	4.9%	(17,024)
Capital Projects	-	-	1,789,220	1,789,220	18.1%	146,820
Interfund Transfers Out	-	-	-	-	-0.2%	-
Total General Fund Budget	**$ 4,751,014**	**$ 2,858,649**	**$ 2,269,870**	**$ 9,879,533**	**99.7%**	271,758
Percentage of Budget	48.1%	28.9%	23.0%			

Personal Services	$ 4,751,014
Contractual Services & Commodities	2,858,649
Debt Service	480,650
Capital Projects	1,789,220
Transfers	-
	$ 9,879,533



Department	Personal Services	Contractual Services & Commodities	Non-Operating	2018 Budget	Percentage of Budget
Mayor and Council	$ 21,530	$ 36,950	$ -	$ 58,480	0.6%
Finance and Administration	441,920	241,200	-	683,120	6.9%
Tax Collection	12,918	63,800	-	76,718	0.8%
Borough Building	-	219,175	-	219,175	2.2%
Police Protection	2,863,634	182,600	-	3,046,234	30.8%
Fire Protection	25,000	422,800	-	447,800	4.5%
Planning and Zoning	215,825	129,750	-	345,575	3.5%
Health and Human Services	-	11,500	-	11,500	0.1%
Sanitation and Recycling	-	670,500	-	670,500	6.8%
Public Works	1,041,360	245,150	-	1,286,510	13.0%
Recreation, Parks and Library	128,827	307,450	-	436,277	4.4%
Unallocated Costs	-	327,774	-	327,774	3.3%
Debt Service	-	-	480,650	480,650	4.9%
Capital Projects	-	-	1,789,220	1,789,220	18.1%
Interfund Transfers Out	-	-	-	-	0.0%
Surplus to Fund Balance	-	-	-	-	0.0%
Total General Fund Budget	**$ 4,751,014**	**$ 2,858,649**	**$ 2,269,870**	**$ 9,879,533**	**99.9%**
Percentage of Budget	48.1%	28.9%	23.0%		

Mayor and Council

	2015 Actual	2016 Actual	2017 Budget	2018 Budget
Mayor and Council				
Personal Services	$ 21,530	$ 21,350	$ 21,530	$ 21,530
Contractual Services and Commodities	4,802	30,497	36,950	36,950
Total Mayor and Council	**$ 26,332**	**$ 51,847**	**$ 58,480**	**$ 58,480**

Mayor and Council	2016 Actual	2016 Actual	2017 Budget	2018 Budget
Personal Services				
01-400-105 Mayor	$ 4,000	$ 4,000	$ 4,000	$ 4,000
01-400-106 Council	16,000	15,833	16,000	16,000
01-400-192 Fica & Medicare	1,530	1,517	1,530	1,530
Total Personal Services	21,530	21,350	21,530	21,530
Contractual Services and Commodities				
01-400-216 General Expense	117	-	200	200
01-400-352 Public Officials Liability	-	25,000	25,000	25,000
01-400-353 Insurance Bonding	-	-	250	250
01-400-420 Dues, Subscriptions & Memberships	310	140	6,500	6,000
01-400-460 Education, Training & Conferences	4,375	5,357	5,000	5,500
Total Contractual Services and Commodities	4,802	30,497	36,950	36,950
Total Mayor and Council	**$ 26,332**	**$ 51,847**	**$ 58,480**	**$ 58,480**

Finance and Administration

Finance and Administration	2015 Actual	2016 Actual	2017 Budget	2018 Budget
Personal Services	$ 310,839	$ 310,661	$ 431,990	$ 441,920
Contractual Services and Commodities	318,534	286,596	221,500	241,200
Total Finance and Administration	**$ 629,373**	**$ 597,257**	**$ 653,490**	**$ 683,120**

Finance and Administration		2015 Actual	2016 Actual	2017 Budget	2018 Budget
Personal Services					
01-402-110	Manager	$ 56,813	$ 74,018	$ 80,500	$ 82,400
01-402-112	Finance Officer	13,326	38,184	67,000	68,300
01-402-113	Engineer	15,044	-	30,000	30,000
01-402-114	Clerical	104,484	76,888	90,000	82,700
01-402-120	Intern	-	-	5,000	5,000
01-402-123	Comm. Relations Coordinator	7,567	13,145	9,000	9,500
01-402-179	Longevity Pay	1,547	1,160	1,340	170
01-402-180	Overtime Pay	20,988	24,398	10,000	10,000
01-402-184	Sick Pay Buy Back	-	-	500	500
01-402-192	Fica & Medicare	16,231	17,010	20,500	21,000
01-402-193	Defined Benefit Pension - Service Emp.	7,477	6,613	7,950	9,150
01-402-194	Unemployment Compensation	1,663	2,012	2,000	2,000
01-402-195	Workers' Compensation	-	-	1,500	1,200
01-402-196	Health, Vision & Dental Insurance	41,243	35,023	74,000	85,500
01-402-197	Disbursement Pension - Service	16,033	12,203	16,500	18,000
01-402-198	Defined Contribution Pension - Admin	6,725	7,755	12,500	12,800
01-402-199	Life Insurance	594	739	1,300	1,300
01-402-19A	AD&D	45	58	100	100
01-402-19B	Short Term Disability	1,059	1,455	2,300	2,300
	Total Personal Services	310,839	310,661	431,990	441,920
Contractual Services and Commodities					
01-402-210	Office Supplies	2,726	6,147	5,000	5,000
01-402-216	General Expense	8,021	7,852	7,500	7,500
01-402-260	Minor Equipment	-	-	3,000	3,000
01-402-311	Auditing Services	15,500	23,637	15,500	16,000
01-402-312	Consulting Services	4,710	5,600	8,000	7,000
01-402-313	Engineering Services	56,598	32,379	15,000	20,000
01-402-314	Legal Services	171,868	111,260	100,000	100,000
01-402-320	Communications Expense	624	380	1,500	1,500
01-402-340	Advertising & Printing	24,399	49,876	30,000	35,000
01-402-353	Insurance Bonding	1,310	1,800	1,000	1,200
01-402-374	Office Equip. - Repairs and Mte.	6,038	5,962	10,000	8,000
01-402-384	Rent of Machinery & Equipment	5,962	7,199	6,000	6,000
01-402-420	Dues, Subscriptions & Memberships	11,579	10,858	5,000	12,000
01-402-452	Contracted IT/Network Services	8,667	21,126	10,000	15,000
01-402-460	Education, Training & Conferences	532	2,520	4,000	4,000
	Total Contractual Services and Commodities	318,534	286,596	221,500	241,200
Total Finance and Administration		**$ 629,373**	**$ 597,257**	**$ 653,490**	**$ 683,120**

Tax Collection

Tax Collection	2015 Actual	2016 Actual	2017 Budget	2018 Budget
Personal Services	$ 11,238	$ 12,328	$ 12,918	$ 12,918
Contractual Services and Commodities	51,118	61,904	63,400	63,800
Total Tax Collection	**$ 62,356**	**$ 74,232**	**$ 76,318**	**$ 76,718**

Tax Collection	2016 Actual	2016 Actual	2017 Budget	2018 Budget
Personal Services				
01-403-107 Real Estate Tax Collector	$ 10,465	$ 11,200	$ 12,000	$ 12,000
01-403-192 Fica & Medicare	773	1,128	918	918
Total Personal Services	11,238	12,328	12,918	12,918
Contractual Services and Commodities				
01-403-210 Office Supplies	2,953	1,813	5,600	5,000
01-403-310 Commissions - EIT, LST & Mercantile	42,773	43,861	45,000	46,000
01-403-312 Consulting Services	412	-	1,500	1,500
01-403-314 Legal Services	3,700	14,950	5,000	5,000
01-403-315 Commissions - Interim Real Estate	-	-	-	-
01-403-316 Commissions - Delinquent RE Taxes	-	-	-	-
01-403-353 Insurance Bonding	-	-	3,800	3,800
01-403-452 Contracted IT/Network Services	1,280	1,280	2,500	2,500
Total Contractual Services and Commodities	51,118	61,904	63,400	63,800
Total Tax Collection	**$ 62,356**	**$ 74,232**	**$ 76,318**	**$ 76,718**

Borough Building

	2015 Actual	2016 Actual	2017 Budget	2018 Budget
Borough Building				
Contractual Services and Commodities	$ 212,037	$ 156,805	$ 221,476	$ 219,175
Total Borough Building	**$ 212,037**	**$ 156,805**	**$ 221,476**	**$ 219,175**

Borough Building		2016 Actual	2016 Actual	2017 Budget	2018 Budget
Contractual Services and Commodities					
01-409-216	General Expense	$ -	$ 133	$ 200	$ 200
01-409-220	Materials & Supplies	6,889	6,501	7,000	7,000
01-409-320	Communications Expense	22,972	23,543	28,000	28,000
01-409-360	Utilities	106,652	68,632	107,301	105,000
01-409-370	Repairs & Maintenance	12,836	5,450	12,750	12,750
01-409-440	Custodial Services	25,376	26,137	27,475	27,475
01-409-450	Contracted Services	1,022	955	1,750	1,750
01-409-451	Contracted Maintenance Services	34,782	25,223	35,000	35,000
01-409-454	Landscaping	1,508	231	2,000	2,000
	Total Contractual Services and Commodities	212,037	156,805	221,476	219,175
Total Borough Building		**$ 212,037**	**$ 156,805**	**$ 221,476**	**$ 219,175**

Police Protection

	2015 Actual	2016 Actual	2017 Budget	2018 Budget
Police Protection				
Personal Services	$ 2,448,716	$ 2,512,000	$ 2,906,450	$ 2,863,634
Contractual Services and Commodities	107,165	127,905	183,600	182,600
Total Police Protection	**$ 2,555,881**	**$ 2,639,905**	**$ 3,090,050**	**$ 3,046,234**

Police Protection		2015 Actual	2016 Actual	2017 Budget	2018 Budget
Personal Services					
01-410-110	Chief	$ 99,366	$ 99,110	$ 105,350	$ 107,984
01-410-112	Sergeants	451,160	406,740	375,000	490,000
01-410-113	Patrolman	922,786	991,240	1,075,000	950,000
01-410-114	Clerical	43,795	48,974	50,600	51,700
01-410-122	Communication Specialist	18,490	11,499	20,000	20,000
01-410-179	Longevity Pay	12,379	13,301	13,500	13,500
01-410-180	Overtime Pay	60,277	92,667	100,000	100,000
01-410-183	Special Details - Reimbursed	24,375	1,220	40,000	40,000
01-410-184	Sick Pay Buy Back	-	1,011	8,400	8,400
01-410-185	Vacation Pay Buy Back	-	6,793	8,000	8,000
01-410-188	Comp Time Buy Back	12,746	330	30,000	30,000
01-410-191	Uniform Allowance	11,311	9,250	10,400	12,000
01-410-192	Fica & Medicare	122,834	125,512	140,000	140,000
01-410-193	Defined Benefit Pension - Police	327,006	378,735	400,000	382,000
01-410-194	Unemployment Compensation	5,851	6,532	5,000	5,000
01-410-195	Workers' Compensation	-	-	135,000	108,000
01-410-196	Health, Vision & Dental Insurance	313,530	295,184	365,000	370,000
01-410-197	Disbursement Pension - Police	6,677	6,135	6,850	7,600
01-410-198	Defined Contribution Pension - Police	7,182	6,884	7,400	8,500
01-410-199	Life Insurance	4,791	5,821	6,000	6,000
01-410-19A	AD&D	363	439	450	450
01-410-19B	Short Term Disability	3,797	4,623	4,500	4,500
	Total Personal Services	2,448,716	2,512,000	2,906,450	2,863,634
Contractual Services and Commodities					
01-410-210	Office Supplies	3,343	3,126	4,500	4,500
01-410-216	General Expense	15,387	14,642	25,500	25,500
01-410-231	Gas, Oil & Lubricants	31,381	21,160	48,000	43,000
01-410-238	Clothing & Uniforms (Incl. Initial Issue)	6,838	10,219	13,500	15,000
01-410-242	Department Supplies	4,474	6,781	8,000	10,000
01-410-251	Vehicle Maintenance	23,683	25,696	30,000	28,000
01-410-260	Minor Equipment	2,382	5,700	7,500	7,500
01-410-320	Communications Expense	8,125	8,852	9,100	9,100
01-410-327	Radio Equip. Maintenance	1,679	1,661	3,000	3,000
01-410-356	Police Professional Liability	-	10,000	10,000	10,000
01-410-374	Office Equip. - Repairs and Mte.	646	448	2,000	2,000
01-410-376	Traffic Signals - Repairs & Mte.	2,264	11,099	7,500	7,500
01-410-384	Rent of Machinery & Equipment	1,607	3,036	3,500	3,500
01-410-420	Dues, Subscriptions & Memberships	2,415	515	1,500	2,000
01-410-460	Education, Training & Conferences	2,941	4,970	10,000	12,000
01-410-520	Contribution For Dare Program	-	-	-	-
	Total Contractual Services and Commodities	107,165	127,905	183,600	182,600
Total Police Protection		**$ 2,555,881**	**$ 2,639,905**	**$ 3,090,050**	**$ 3,046,234**

Fire Protection

	2015 Actual	2016 Actual	2017 Budget	2018 Budget
Fire Protection				
Personal Services	$ 22,576	$ 20,249	$ 25,000	$ 25,000
Contractual Services and Commodities	200,909	259,684	346,475	422,800
Total Fire Protection	**$ 223,485**	**$ 279,933**	**$ 371,475**	**$ 447,800**

Fire Protection	2015 Actual	2016 Actual	2017 Budget	2018 Budget
Personal Services				
01-411-195 Workers' Compensation	$ 22,576	$ 20,249	$ 25,000	$ 25,000
Total Personal Services	22,576	20,249	25,000	25,000
Contractual Services and Commodities				
01-411-216 General Expense	10	21,160	98,010	175,000
01-411-363 Utilities - Fire Hydrants	79,382	83,130	89,000	90,000
01-411-500 Jefferson Fire & Rescue Contribution	45,485	78,680	84,000	86,000
01-411-501 885 Volunteer Co - In Lieu Parking	6,753	6,669	5,465	6,800
01-411-530 Foreign Fire Services	69,279	70,045	70,000	65,000
Total Contractual Services and Commodities	200,909	259,684	346,475	422,800
Total Fire Protection	**$ 223,485**	**$ 279,933**	**$ 371,475**	**$ 447,800**

Planning and Zoning

	2015 Actual	2016 Actual	2017 Budget	2018 Budget
Planning and Zoning				
Personal Services	$ 174,171	$ 189,116	$ 210,905	$ 215,825
Contractual Services and Commodities	115,798	119,074	117,500	129,750
Total Planning and Zoning	**$ 289,969**	**$ 308,190**	**$ 328,405**	**$ 345,575**

Planning and Zoning		2015 Actual	2016 Actual	2017 Budget	2018 Budget
Personal Services					
01-414-110	Planner/Zoning Officer	$ -	$ -	$ -	$ -
01-414-112	Planning/Zoning/Code Enforcement	63,456	72,985	90,150	91,700
01-414-114	Clerical	47,474	51,347	50,520	51,700
01-414-179	Longevity Pay	480	760	480	1,110
01-414-180	Overtime Pay	3,997	5,644	5,475	5,475
01-414-192	Fica & Medicare	8,466	9,826	10,800	11,100
01-414-194	Unemployment Compensation	607	994	1,350	800
01-414-195	Workers' Compensation	-	-	1,000	800
01-414-196	Health, Vision & Dental Insurance	37,180	34,363	37,000	38,200
01-414-197	Disbursement Pension - Planning	6,771	7,221	7,920	8,600
01-414-198	Defined Contribution Pension - Planning	4,536	4,528	4,670	4,800
01-414-199	Life Insurance	436	515	500	500
01-414-19A	AD&D	33	39	40	40
01-414-19B	Short Term Disability	735	894	1,000	1,000
	Total Personal Services	174,171	189,116	210,905	215,825
Contractual Services and Commodities					
01-414-210	Office Supplies	2,730	1,671	4,500	4,000
01-414-216	General Expense	3,580	1,936	5,000	4,000
01-414-231	Gas, Oil & Lubricants	832	909	2,000	2,000
01-414-251	Vehicle Maintenance	3,108	898	2,500	2,000
01-414-260	Minor Equipment	-	-	2,000	2,000
01-414-312	Consulting Services	11,024	17,157	30,000	30,000
01-414-313	Engineering Services	30,054	45,940	20,000	30,000
01-414-314	Legal Services	46,018	33,927	30,000	30,000
01-414-318	Engineering Services - Grading	-	-	1,500	1,500
01-414-320	Communications Expense	789	775	750	750
01-414-340	Advertising & Printing	7,660	13,710	3,500	10,000
01-414-374	Office Equip. - Repairs and Mte.	1,308	1,000	2,250	2,000
01-414-420	Dues, Subscriptions & Memberships	5,594	165	6,000	5,000
01-414-450	Contracted Services	2,575	825	4,500	4,000
01-414-460	Education, Training & Conferences	526	161	3,000	2,500
	Total Contractual Services and Commodities	115,798	119,074	117,500	129,750
Total Planning and Zoning		**$ 289,969**	**$ 308,190**	**$ 328,405**	**$ 345,575**

Health and Human Services

	2015 Actual	2016 Actual	2017 Budget	2018 Budget
Health and Human Services				
Contractual Services and Commodities	$ 9,150	$ 8,000	$ 11,500	$ 11,500
Total Health and Human Services	**$ 9,150**	**$ 8,000**	**$ 11,500**	**$ 11,500**

Health and Human Services	2015 Actual	2016 Actual	2017 Budget	2018 Budget
Contractual Services and Commodities				
01-421-450 Contracted Services	$ 9,150	$ 8,000	$ 11,500	$ 11,500
Total Contractual Services and Commodities	9,150	8,000	11,500	11,500
Total Health and Human Services	**$ 9,150**	**$ 8,000**	**$ 11,500**	**$ 11,500**

Sanitation and Recycling

	2015 Actual	2016 Actual	2017 Budget	2018 Budget
Sanitation and Recycling				
Contractual Services and Commodities	$ 626,637	$ 642,230	$ 645,371	$ 670,500
Total Sanitation and Recycling	**$ 626,637**	**$ 642,230**	**$ 645,371**	**$ 670,500**

Sanitation and Recycling		2015 Actual	2016 Actual	2017 Budget	2018 Budget
Contractual Services and Commodities					
Recycling					
01-426-220	Materials & Supplies	$ -	$ -	$ -	$ -
01-426-340	Advertising & Printing	569	-	2,250	2,000
01-426-450	Contracted Services	107,928	103,066	110,821	110,500
	Subtotal Recycling	108,497	103,066	113,071	112,500
Sanitation					
01-427-318	Commissions - Refuse Billing	12,415	14,777	22,300	23,000
01-427-450	Contracted Services	505,725	524,387	510,000	535,000
	Subtotal Sanitation	518,140	539,164	532,300	558,000
	Total Contractual Services and Commodities	626,637	642,230	645,371	670,500
Total Sanitation and Recycling		**$ 626,637**	**$ 642,230**	**$ 645,371**	**$ 670,500**

Public Works

	2015 Actual	2016 Actual	2017 Budget	2018 Budget
Public Works				
Personal Services	$ 694,929	$ 746,710	$ 995,952	$ 1,041,360
Contractual Services and Commodities	226,533	169,274	247,150	245,150
Total Public Works	**$ 921,462**	**$ 915,984**	**$ 1,243,102**	**$ 1,286,510**

Public Works		2015 Actual	2016 Actual	2017 Budget	2018 Budget
Personal Services					
Roads					
01-430-110	Public Works Director	$ 64,036	$ 66,406	67,892	69,700
01-430-140	Road Crew	357,946	421,455	505,000	531,500
01-430-179	Longevity Pay	3,745	4,235	4,500	5,200
01-430-180	Overtime Pay	24,122	25,188	35,000	35,000
01-430-184	Sick Pay Buy Back	-	770	1,000	1,000
01-430-191	Uniform Allowance	720	959	960	960
01-430-192	Fica & Medicare	33,742	38,762	55,000	50,000
01-430-194	Unemployment Compensation	2,406	2,559	4,200	3,500
01-430-195	Workers' Compensation	-	-	70,000	56,000
01-430-196	Health, Vision & Dental Insurance	149,460	131,816	177,000	205,000
01-430-197	Disbursement Pension - Roads	52,071	47,482	67,500	75,600
01-430-198	Defined Contribution Pension - Roads	4,617	4,614	4,800	4,900
01-430-199	Life Insurance	1,307	1,544	2,100	2,000
01-430-19A	AD&D	99	117	200	200
01-430-19B	Short Term Disability	658	803	800	800
	Total Personal Services	694,929	746,710	995,952	1,041,360
Contractual Services and Commodities					
Roads					
01-430-210	Office Supplies	1,892	513	3,000	3,000
01-430-216	General Expense	4,161	4,602	8,000	8,000
01-430-231	Gas, Oil & Lubricants	23,369	27,235	45,000	45,000
01-430-238	Clothing & Uniforms	6,394	6,051	8,500	8,500
01-430-245	Materials for Highway Maintenance	22,051	49,772	55,000	55,000
01-430-251	Vehicle Maintenance	43,182	43,259	48,000	48,000
01-430-260	Minor Equipment	2,221	2,967	7,000	7,000
01-430-313	Engineering Services	7,041	5,481	15,000	15,000
01-430-320	Communications Expense	1,215	1,193	1,400	1,400
01-430-327	Radio Equip. Maintenance	(858)	25	3,000	2,000
01-430-384	Rent of Machinery & Equipment	139	-	6,000	6,000
01-430-420	Dues, Subscriptions & Memberships	179	184	250	250
01-430-460	Education, Training & Conferences	186	551	1,000	1,000
01-432-450	Contracted Services	-	1,394	2,000	2,000
	Subtotal Roads	111,172	143,227	203,150	202,150
Traffic Control & Street Lighting					
01-433-376	Traffic Signals - Repairs & Mte	143	-	2,000	2,000
01-434-361	Utilities - Electric	91,302	1,807	6,000	6,000
	Subtotal Traffic Control & Street Lighting	91,445	1,807	8,000	8,000
Storm Sewers					
01-436-220	Materials & Supplies/MS4	23,916	24,240	31,000	30,000
01-436-313	Engineering Services	-	-	5,000	5,000
	Subtotal Storm Sewers	23,916	24,240	36,000	35,000
	Total Contractual Services and Commodities	226,533	169,274	247,150	245,150
Total Public Works		**$ 921,462**	**$ 915,984**	**$ 1,243,102**	**$ 1,286,510**

Recreation, Parks and Library

	2015 Actual	2016 Actual	2017 Budget	2018 Budget
Recreation, Parks and Library				
Personal Services	$ 139,048	$ 143,146	$ 153,850	$ 128,827
Contractual Services and Commodities	253,000	255,092	283,410	307,450
Total Recreation, Parks and Library	**$ 392,048**	**$ 398,238**	**$ 437,260**	**$ 436,277**

Recreation, Parks and Library		2015 Actual	2016 Actual	2017 Budget	2018 Budget
Personal Services					
Recreation					
01-452-121	Day Camp Employees	$ 13,512	$ 11,769	$ 16,000	$ 16,000
01-452-192	Fica & Medicare	1,034	900	1,225	1,225
01-452-194	Unemployment Compensation	385	335	750	750
01-452-195	Workers' Compensation	-	-	1,000	1,000
	Subtotal Recreation	14,931	13,004	18,975	18,975
Parks					
01-454-121	Summer Help	21,798	26,250	23,000	23,000
01-454-140	Park Maintenance Crew	56,267	61,563	58,000	41,000
01-454-179	Longevity Pay	270	340	375	60
01-454-180	Overtime Pay	5,687	3,659	3,500	4,500
01-454-191	Uniform Allowance	240	120	120	120
01-454-192	Fica & Medicare	6,189	6,944	6,510	5,500
01-454-194	Unemployment Compensation	1,023	1,149	1,500	1,300
01-454-195	Workers' Compensation	-	-	8,000	6,500
01-454-196	Health, Vision & Dental Insurance	25,003	23,190	25,200	19,000
01-454-197	Disbursement Pension - Parks	7,484	6,742	8,500	8,700
01-454-199	Life Insurance	145	172	158	160
01-454-19A	AD&D	11	13	12	12
	Subtotal Parks	124,117	130,142	134,875	109,852
	Total Personal Services	139,048	143,146	153,850	128,827
Contractual Services and Commodities					
Recreation					
01-451-500	Municipal Center Events	-	-	-	-
01-452-220	Materials & Supplies	18,006	10,204	20,000	35,000
	Subtotal Recreation	18,006	10,204	20,000	35,000
Parks					
01-454-216	General Expense	518	811	1,500	1,500
01-454-220	Materials & Supplies	1,600	6,857	7,000	7,000
01-454-251	Vehicle Maintenance	11,643	4,502	7,000	7,000
01-454-360	Utilities	27,751	25,645	28,500	28,500
01-454-370	Repairs & Maintenance	15,978	22,501	27,500	27,500
01-454-384	Rent of Machinery & Equipment	3,895	5,860	5,000	5,000
01-454-440	Custodial Services	8,459	8,712	9,160	9,200
01-454-460	Education, Training & Conferences	150	-	250	250
	Subtotal Parks	69,994	74,888	85,910	85,950
Library					
01-456-311	Auditing Services	-	-	1,500	1,500
01-456-500	Contributions	165,000	170,000	176,000	185,000
	Subtotal Library	165,000	170,000	177,500	186,500
	Total Contractual Services and Commodities	253,000	255,092	283,410	307,450
Total Recreation, Parks and Library		**$ 392,048**	**$ 398,238**	**$ 437,260**	**$ 436,277**

Debt Services

	2015 Actual	2016 Actual	2017 Budget	2018 Budget
Debt Service				
Non-Operating Expenditures	$ 500,742	$ 320,406	$ 497,674	$ 480,650
Total Debt Service	**$ 500,742**	**$ 320,406**	**$ 497,674**	**$ 480,650**

Debt Service		2015 Actual	2016 Actual	2017 Budget	2018 Budget
01-471-111	2011/16 GOB - Principal (5.98M)	289,955	60,000	165,000	210,000
01-471-112	2013 Note - Principal (1.2M)	-	116,946	113,646	123,300
01-472-211	2011/16 GOB - Interest (5.98M)	210,037	117,945	189,573	127,500
01-472-212	2013 Note - Interest (1.2M)	-	25,515	28,705	19,100
01-475-000	Agent Fees	750	-	750	750
Total Debt Service		**$ 500,742**	**$ 320,406**	**$ 497,674**	**$ 480,650**

Interfund Transfers Out

	2015 Actual	2016 Actual	2017 Budget	2018 Budget
Interfund Transfers Out				
Non-Operating Expenditures	$ -	$ -	$ -	$ -
Total Interfund Transfers Out	**$ -**	**$ -**	**$ -**	**$ -**

Interfund Transfers Out		2015 Actual	2016 Actual	2017 Budget	2018 Budget
01-492-035	Transfer to Highway Aid Fund	$ -	$ -	$ -	$ -
01-492-004	Transfer to Special Revenue Fund	-	-	-	-
01-492-092	Transfer to Escrow Fund	-	-	-	-
Total Interfund Transfers Out		**$ -**	**$ -**	**$ -**	**$ -**

Unallocated Costs

	2015 Actual	2016 Actual	2017 Budget	2018 Budget
Unallocated Costs				
Contractual Services and Commodities	$ 545,696	$ 410,752	$ 330,774	$ 327,774
Total Unallocated Costs	**$ 545,696**	**$ 410,752**	**$ 330,774**	**$ 327,774**

Unallocated Costs		2015 Actual	2016 Actual	2017 Budget	2018 Budget
Contractual Services and Commodities					
Refunds					
01-491-100	Refunds of Receipts - General Fund	$ 4,717	$ 11,093	$ 8,000	$ 8,000
01-491-200	Ref. of Receipts - Storm Water Fees	-	-	-	-
	Subtotal Refunds	4,717	11,093	8,000	8,000
Intergovernmental					
01-494-100	RAD Mutual Aid Payment (SHACOG)	-	5,005	8,000	8,000
01-494-200	Educ. Svc Agency (School Guards)	18,011	6,686	25,000	20,000
	Subtotal Intergovernmental	18,011	11,691	33,000	28,000
Insurances					
01-496-100	Unemployment Compensation	-	-	-	-
01-496-156	Hospitalization - Police Retirees	131,807	90,247	125,000	125,000
01-496-352	Liability & Umbrella Insurance	128,956	95,296	95,000	97,000
01-496-357	Workers' Compensation	243,445	202,092	4,774	4,774
01-496-400	Judgments and Losses	-	-	20,000	20,000
01-496-450	Insurance Deductibles	18,760	333	45,000	45,000
	Subtotal Insurances	522,968	387,968	289,774	291,774
	Total Contractual Services and Commodities	545,696	410,752	330,774	327,774
Total Unallocated Costs		**$ 545,696**	**$ 410,752**	**$ 330,774**	**$ 327,774**

Allocated Costs

Allocated Costs		2015 Actual	2016 Actual	2017 Budget	2017 Budget
Personal Services					
xx-4xx-192	Fica & Medicare	$ 199,259	$ 210,352	$ 245,164	$ 240,148
xx-4xx-193	Defined Benefit Pension	334,483	385,348	407,950	391,150
xx-4xx-194	Unemployment Compensation	12,601	13,967	15,600	13,850
xx-4xx-195	Workers' Compensation	266,021	222,341	252,774	208,774
xx-4xx-196	Health, Vision & Dental Insurance	715,087	625,570	821,200	860,700
xx-4xx-197	Disbursement Pension	103,459	92,986	123,570	135,500
xx-4xx-198	Defined Contribution Pension	23,060	23,781	29,370	31,000
xx-4xx-19A	AD&D	573	692	826	828
xx-4xx-19B	Short Term Disability	6,339	7,881	8,696	8,700
	Total Allocated Costs	1,660,882	1,582,918	1,905,150	1,890,650
xx-4xx-999	Departmental Allocations	(1,660,882)	(1,582,918)	(1,905,150)	(1,890,650)
Net Total		$ -	$ -	$ -	$ -

Capital Projects

	2015 Actual	2016 Actual	2017 Budget	2018 Budget
Capital Projects				
Non-Operating Expenditures	$ 1,188,913	$ 963,802	$ 1,642,400	$ 1,789,220
Total Capital Projects	**$ 1,188,913**	**$ 963,802**	**$ 1,642,400**	**$ 1,789,220**

Capital Projects		2015 Actual	2016 Actual	2017 Budget	2018 Budget
Capital Improvements					
01-497-711	Storm Water Management	$ -	$ 21,851	$ 65,000	$ 30,000
01-497-712	Road Improvement Program	638,003	586,976	575,000	800,000
01-497-714	Other Road Improvements	222,378	15,319	165,000	165,000
01-497-715	Stream Improvements	188,348	10,694	202,900	85,000
01-497-716	Bridge Improvements-Frank Street	39,460	-	-	30,000
01-497-717	Park Improvements	40,655	86,769	234,000	150,000
01-497-718	Road Signage Improvements	2,445	4,527	5,000	5,000
01-497-719	Storm Facility Mapping		21,812	20,000	15,000
	Subtotal Capital Improvements	1,131,289	747,948	1,266,900	1,280,000
Buildings					
01-498-730	Demolition of Unsafe Structures	500	327	12,000	-
01-498-731	Park Fencing & Resurfacing	-	8,031	25,000	40,000
01-498-732	GBU Building Replace Doors& Lift		2,400	20,000	50,000
01-498-733	Borough Building Improvements	-	21,674	72,500	40,000
01-498-734	Public Works Complex	603	-	-	-
01-498-735	Roof Replacement Old Garage			-	-
	Subtotal Buildings	1,103	32,432	129,500	130,000
Machinery and Equipment					
01-499-740	Public Works Trucks	6,347	75,129	90,000	35,000
01-499-741	Public/ Works Equip	-	5,053	28,000	180,000
01-499-742	Police Vehicles	32,817	63,177	61,000	63,000
01-499-743	Police Equipment	17,357	31,984	21,000	55,220
01-499-744	Parks Equipment	-	8,079	16,000	16,000
01-499-745	General Admin Equipment	-	-	30,000	30,000
01-499-746	Planning and Zoning Equipment	-	-	-	-
	Subtotal Machinery and Equipment	56,521	183,422	246,000	379,220
Total Capital Projects		**$ 1,188,913**	**$ 963,802**	**$ 1,642,400**	**$ 1,789,220**

General Fund Capital Expenditures

Total General Fund Capital Expenditures
$1,789,220

Public Works

Road Improvements	965,000
Contracted Paving - 590,000	
In-House Paving - 80,000	
Rejuvenation - 45,000	
Waterman Farms West - 250,000	
Truck- Pickup	35,000
Front Loader	125,000
Stream Improvements Lewis Run	85,000
Skid Steer	55,000
Road Signage	5,000
Storm Facility Mapping GIS	15,000
Bridge Imporvement Frank Street	30,000
Storm Water Mgt.	30,000
Subtotal: Public Works	1,345,000

Police

2-Police Interceptors	63,000
Outfit police Vehicles	13,500
2-Desktop Computers	2,600
Portable Radios	2,000
Mobile Data Terminal System	4,300
3-Less Lethal Shotguns	2,600
Squad Room , Dispatch Server	10,000
20-Service Handgun W/Night S	3,500
8-Bar Code Scanners	3,200
1-Mobile Radio W/Speaker	1,500
Other Police Equip.	10,000
10-Tasers-5 year Lease	2,020
Subtotal: Police	118,220

Parks

Park Improvements	150,000
Repair/Replace Shelters - 100,000	
Other Park Improvements - 50,000	
Park Equipment - Mowers etc.	16,000
Park Fencing and Resurfacing	40,000
GBU Bldg Doors and ADA Lift	50,000
Subtotal: Parks	256,000

Other Departments

Demolition of Unsafe Structures	0
Administration Equipment	30,000
Muncipal Bldg Improv. ADA D	40,000
Subtotal: Other Departments	70,000

JEFFERSON HILLS

Sewer Revenue Fund

Sanitary Sewer Fund	2015 Actual	2016 Actual	2017 Budget	2018 Budget
Beginning Fund Balance	$ 2,194,378	$ 1,252,865	$ 433,825	$ 377,392
Revenues	2,654,257	2,735,548	4,060,719	4,023,654
Expenses	(3,595,770)	(3,554,588)	(4,861,876)	(4,401,046)
Ending Fund Balance	**$ 1,252,865**	**$ 433,825**	**$ (367,332)**	**$ -**

		2015 Actual	2016 Actual	2017 Budget	2018 Budget
Revenue					
08-341-040	Interest	$ 2,538	$ 2,977	$ 3,500	$ 3,500
08-355-500	Pension System State Aid	8,733	8,369	8,000	9,170
08-364-100	Sewage Charges - GenOn/Guardian/Eastman	322,485	232,791	300,000	250,000
08-364-101	Sewage Charges - PA Municipal Services	2,096,117	2,197,393	3,558,484	3,558,484
08-364-102	Sewage Charges - South Park	65,093	65,093	65,095	74,900
08-364-103	Sewage Charges - West Mifflin	11,307	11,307	11,310	13,000
08-364-104	Sewage Charges - Union Township	1,870	1,867	1,830	2,100
08-364-110	Tap In Fees	61,404	45,696	50,000	50,000
08-364-111	Special Tap In Fees	59,742	65,100	60,000	60,000
08-364-115	Sewer and Water Assessments	544	-		-
08-364-901	Evidence of Compliance Fees	21,072	6,275	2,500	2,500
08-364-901	Misc. Refunds	3,352	98,680	-	-
	Total Revenue	**$ 2,654,257**	**$ 2,735,548**	**$ 4,060,719**	**$ 4,023,654**
Expenses					
Personal Services					
08-429-114	Clerical	47,582	51,224	$ 50,750	$ 51,750
08-429-140	Sewer Maintenance Crew	60,064	57,826	57,800	59,300
08-429-179	Longevity Pay	575	875	600	600
08-429-180	Overtime Pay	3,430	4,340	4,325	4,325
08-429-191	Uniform Allowance	120	120	120	120
08-429-192	Fica & Medicare	8,460	8,753	8,681	8,875
08-429-194	Unemployment Compensation	666	386	800	500
08-429-195	Workers' Compensation	-	-	6,500	5,500
08-429-196	Health, Vision & Dental Insurance	16,864	15,747	18,000	18,000
08-429-197	Disbursement Pension - Sewers	14,423	13,203	16,300	17,000
08-429-199	Life Insurance	290	343	320	350
08-429-19A	AD&D	22	26	24	26
08-429-19B	Short Term Disability	90	106	96	100
	Total Personal Services	152,586	152,949	164,316	166,446

Borough of JEFFERSON HILLS

Sewer Revenue Fund

Sanitary Sewer Fund		2015 Actual	2016 Actual	2017 Budget	2018 Budget
Contractual Services and Commodities					
08-429-210	Office Supplies	88	-	1,000	500
08-429-216	General Expense	1,846	7,441	4,000	4,000
08-429-220	Materials & Supplies	197	532	500	500
08-429-222	Chemicals	-	-	2,000	1,000
08-429-238	Clothing & Uniforms	-	-	500	500
08-429-251	Vehicle Maintenance	(855)	720	4,000	4,000
08-429-260	Minor Equipment	765	2,184	5,000	5,000
08-429-313	Engineering Services	545,198	319,125	125,000	125,000
08-429-314	Legal Services	13,602	11,674	35,000	35,000
08-429-317	Commissions - PAMS (Inc. Postage & Shutoffs)	30,094	29,815	32,000	35,000
08-429-361	Utilities - Electric	1,571	1,290	1,200	1,500
08-429-362	Utilities - Gas	93	288	600	600
08-429-366	Utilities - Water	-	-	3,500	3,000
08-429-370	Repairs & Maintenance	21,625	26,944	45,000	40,000
08-429-374	Office Equip. - Repairs and Mte.	-	312	2,000	1,000
08-429-384	Rent of Machinery & Equipment	29,323	28,503	30,000	30,000
08-429-385	Sewer Processing Fees	1,409,120	1,362,373	1,500,000	1,450,000
08-429-450	Contracted Services	4,426	3,967	6,000	6,000
08-429-451	Contracted Services - Pump Station	17,553	14,395	15,000	16,000
08-429-460	Education, Training & Conferences	656	295	1,000	1,000
08-429-540	CMA Plant Expansion Contribution	927,382	928,919	928,260	929,000
	Total Contractual Services and Commodities	3,002,684	2,738,777	2,741,560	2,688,600
Debt Service					
08-471-101	2017 PENNVEST Loan WESA(9.5M)	-	-	560,000	560,000
08-471-111	2011 GOB Debt Service - Principal	78,948	-	-	-
08-472-200	2005 GOB Debt Service - Interest	-	-	-	-
08-472-211	2011 GOB Debt Service - Interest	16,294	-	-	-
	Total Debt Service	95,242	-	560,000	560,000
Refunds and Transfers					
08-491-100	Refunds	45,732	48,481	55,000	55,000
08-492-010	Transfer to General Fund	-	-	200,000	200,000
08-496-400	Judgments and Losses	-	51,800	20,000	20,000
	Total Refunds and Transfers	45,732	100,281	275,000	275,000

		2015 Actual	2016 Actual	2017 Budget	2018 Budget
Capital Projects					
08-497-710	Land Acquisition	16,100	-	60,000	10,000
08-497-714	Walton Road Construction & Engineering	-	105,803	-	-
08-497-718	Corrective Action Work	27,628	33,325	676,000	-
08-499-720	Operation & Maintenance Plan	250,196	319,827	262,500	576,000
08-499-721	Manhole Rehabilitation	5,602	103,371	122,500	125,000
08-499-747	Equipment	-	255	-	-
08-499-748	Truck Purchase	-	-	-	-
	Total Capital Projects	299,526	562,581	1,121,000	711,000

Sewer Revenue Fund

Sanitary Sewer Fund	2015 Actual	2016 Actual	2017 Budget	2018 Budget
Total Expenses	$ 3,595,770	$ 3,554,588	$ 4,861,876	$ 4,401,046
Total Surplus/(Use) to/of Fund Balance	$ (941,513)	$ (819,040)	$ (801,157)	$ (377,392)

Borough of JEFFERSON HILLS

Highway Aid Fund

	2015 Actual	2016 Actual	2017 Budget	2018 Budget
Revenues	281,570	328,003	320,280	353,801
Expenditures	(281,571)	(245,289)	(320,280)	(353,801)
Ending Fund Balance	**$ (1)**	**$ 82,714**	**$ -**	**$ -**

		2015 Actual	2016 Actual	2017 Budget	2018 Budget
Revenue					
35-341-040	Interest	$ 4	$ 29	$ 10	$ 10
35-355-020	Motor Vehicle Fuel Taxes (Act 655)	274,846	321,254	313,550	347,071
35-355-030	State Road Turnback Payments (Act 32)	6,720	6,720	6,720	6,720
35-392-010	Transfer from General Fund	-	-	-	-
	Total Revenue	**$ 281,570**	**$ 328,003**	**$ 320,280**	**$ 353,801**
Expenditures					
Contractual Services and Commodities					
35-432-216	Tarps - Salt	$ -	$ -	$ -	$ -
35-432-239	Salt	245,476	144,521	218,280	248,801
35-434-361	Utilities - Electric	36,095	100,768	102,000	105,000
	Total Contractual Services and Commodities	281,571	245,289	320,280	353,801
	Total Expenditures	**$ 281,571**	**$ 245,289**	**$ 320,280**	**$ 353,801**