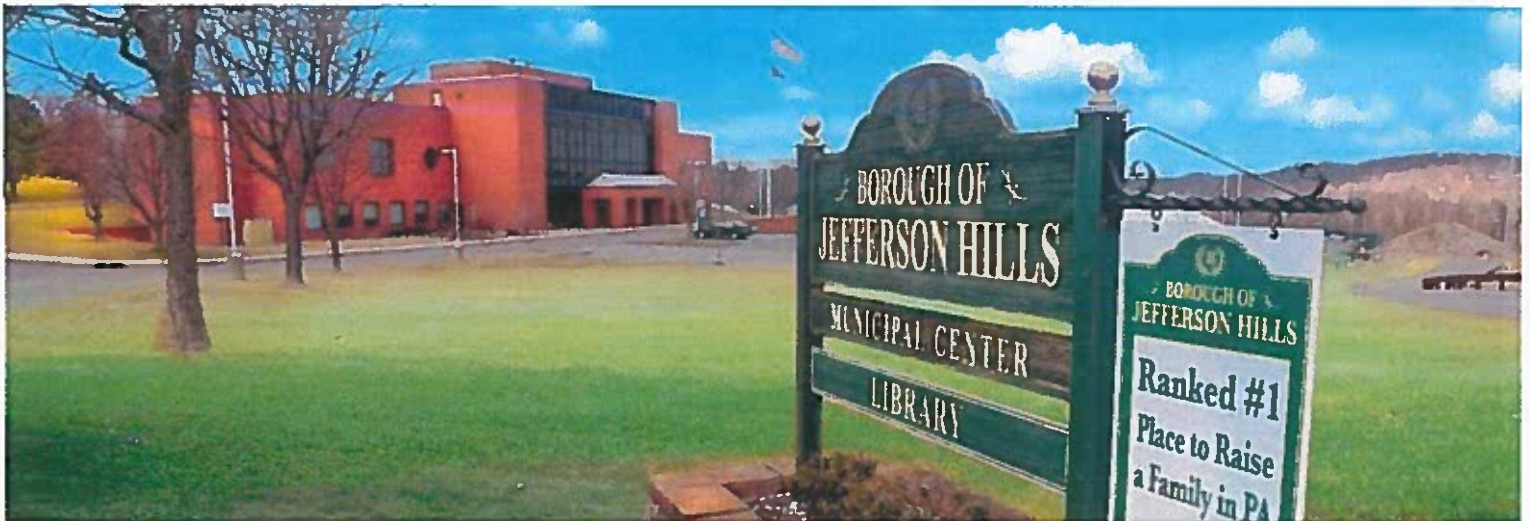


BOROUGH OF JEFFERSON HILLS

PENNSYLVANIA

Amended - February 10, 2020

2020 BUDGET



MEMBERS OF BOROUGH COUNCIL

Karen Bucy - President

David T. Montgomery - Vice President

Vickie Ielase

Keith Reynolds

Nicole Ruscitto

Francis Sockman

Melissa Steffey

OFFICE OF THE MAYOR

Janice R. Cmar



General Fund Revenue Summary

	2017 Actual	2018 Actual	2019 Budget	2020 Budget
<u>Tax Revenues</u>				
Real Estate Taxes	\$ 4,459,409	\$ 4,526,986	\$ 4,486,000	\$ 4,617,670
Earned Income Taxes	2,000,466	2,106,383	2,010,650	2,079,860
Real Estate Transfer Tax	302,551	282,198	230,000	270,000
Sales Tax	290,616	297,372	280,000	290,000
Mercantile Tax	22,239	43,077	45,000	35,000
Local Services Tax	245,005	234,498	240,000	245,000
Public Utility Realty Tax	7,598	7,773	7,400	7,500
Payment in Lieu of Parking Tax	49,173	86,391	70,000	70,000
Total Tax Revenues	<u>\$ 7,377,057</u>	<u>\$ 7,584,678</u>	<u>\$ 7,369,050</u>	<u>\$ 7,615,030</u>
<u>Non-Tax Revenues</u>				
Licenses and Permits	452,058	503,264	417,900	434,900
Fines and Forfeits	71,965	101,833	74,000	79,000
Interest Earnings	8,305	15,781	10,000	15,000
Rents and Royalties	11,161	10,980	9,625	9,625
Intergovernmental	315,242	312,279	482,185	529,185
Charges for Services	820,195	898,014	974,500	989,500
Other Revenue	100,774	197,826	70,650	72,650
Total Non-Tax Revenues	<u>\$ 1,779,700</u>	<u>\$ 2,039,977</u>	<u>\$ 2,038,860</u>	<u>\$ 2,129,860</u>
Subtotal Operating Revenues	<u>\$ 9,156,757</u>	<u>\$ 9,624,655</u>	<u>\$ 9,407,910</u>	<u>\$ 9,744,890</u>
Interfund Transfers In	-	-	200,000	200,000
Forfeiture Account Rev/Exp	-	-	-	-
Use of Fund Balance	-	-	744,048	804,135
Total Revenue	<u>\$ 9,156,757</u>	<u>\$ 9,624,655</u>	<u>\$ 10,351,958</u>	<u>\$ 10,749,025</u>



	<u>2019</u> <u>Budget</u>	<u>2020</u> <u>Budget</u>	<u>Increase/(Decrease)</u> <u>Budget v.</u> <u>Budget</u>
<u>Tax Revenues</u>			
Real Estate Taxes	\$ 4,486,000	\$ 4,617,670	2.9%
Earned Income Taxes	\$ 2,010,650	2,079,860	3.4%
Real Estate Transfer Tax	\$ 230,000	270,000	17.4%
Sales Tax	\$ 280,000	290,000	3.6%
Mercantile Tax	\$ 45,000	35,000	-22.2%
Local Services Tax	\$ 240,000	245,000	2.1%
Public Utility Realty Tax	\$ 7,400	7,500	1.4%
Payment in Lieu of Parking Tax	\$ 70,000	70,000	0.0%
Total Tax Revenues	\$ 7,369,050	\$ 7,615,030	3.3%
	\$ -		
<u>Non-Tax Revenues</u>			
Licenses and Permits	\$ 417,900	434,900	4.1%
Fines and Forfeits	\$ 74,000	79,000	6.8%
Interest Earnings	\$ 10,000	15,000	50.0%
Rents and Royalties	\$ 9,625	9,625	0.0%
Intergovernmental	\$ 482,185	529,185	9.7%
Charges for Services	\$ 974,500	989,500	1.5%
Other Revenue	\$ 70,650	72,650	2.8%
Total Non-Tax Revenues	\$ 2,038,860	\$ 2,129,860	4.5%
Subtotal Operating Revenues	\$ 9,407,910	\$ 9,744,890	3.6%
Interfund Transfers In	\$ 200,000	200,000	0.0%
Forfeiture Account Revenue	\$ -	-	0.0%
Use of Fund Balance	\$ 744,048	804,135	8.1%
	\$ -		
Total Revenue	\$ 10,351,958	\$ 10,749,025	3.8%



Real Estate Taxes

<u>Real Estate Taxes</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>	<u>2020 Budget</u>
01-301-100 Current Year Real Estate	\$ 4,179,928	\$ 4,300,864	\$ 4,311,000	\$ 4,427,670
01-301-200 Prior Year Real Estate	73,799	1,348	10,000	25,000
01-301-300 Delinquent Real Estate	187,781	217,653	150,000	140,000
01-301-600 Interim Real Estate	17,901	7,121	15,000	25,000
Total Real Estate Taxes	<u>\$ 4,459,409</u>	<u>\$ 4,526,986</u>	<u>\$ 4,486,000</u>	<u>\$ 4,617,670</u>



Earned Income Taxes

<u>Earned Income Taxes</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>	<u>2020 Budget</u>
01-310-210 Current Earned Income Taxes	\$ 1,433,488	\$ 1,624,237	\$ 1,456,650	\$ 1,493,060
01-310-220 Prior Year Earned Income Taxes	523,946	433,659	514,000	546,800
01-310-230 Delinquent Earned Income Taxes	43,032	48,487	40,000	40,000
Total Earned Income Taxes	<u>\$ 2,000,466</u>	<u>\$ 2,106,383</u>	<u>\$ 2,010,650</u>	<u>\$ 2,079,860</u>



Other Taxes

<u>Other Taxes</u>	<u>2017</u> <u>Actual</u>	<u>2018</u> <u>Actual</u>	<u>2019</u> <u>Budget</u>	<u>2020</u> <u>Budget</u>
01-310-100 Real Estate Transfer Tax	\$ 302,551	\$ 282,198	\$ 230,000	\$ 270,000
01-310-300 Sales Tax	290,616	297,372	280,000	290,000
01-310-310 Mercantile Tax	22,239	43,077	45,000	35,000
01-310-500 Local Services Tax	245,005	234,498	240,000	245,000
01-355-100 Public Utility Realty Tax	7,598	7,773	7,400	7,500
01-310-800 Payment in Lieu of Parking Tax	49,173	86,391	70,000	70,000
Total Other Taxes	\$ 917,182	\$ 951,309	\$ 872,400	\$ 917,500



Licenses and Permits

Licenses and Permits	2017 Actual	2018 Actual	2019 Budget	2020 Budget
01-321-740 Coin Operated Machine Licenses	\$ 9,000	\$ 8,750	\$ 9,000	\$ 9,000
01-321-800 Cable Television Franchise Fees	313,143	273,220	260,000	275,000
01-321-910 Misc Permits & Fees	2,820	5,640	1,500	1,500
01-322-500 Street Opening Permits	8,702	3,508	3,000	4,000
01-322-900 Grading Permits	11,425	10,697	7,000	8,000
01-355-400 Beverage License	2,425	2,425	2,400	2,400
01-362-410 Building Permits	90,581	185,613	122,000	122,000
01-362-450 Occupancy Permits	13,962	13,411	13,000	13,000
Total Licenses and Permits	452,058	503,264	417,900	434,900



Fines and Forfeits

<u>Fines and Forfeits</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>	<u>2020 Budget</u>
01-331-110 Code Violations-Magistrate Fines	\$ 52,812	\$ 74,281	\$ 50,000	\$ 55,000
01-331-120 Criminal Violations-County Court	\$ 12,971	\$ 20,438	\$ 18,000	\$ 18,000
01-331-130 State Police Fines	\$ 6,182	\$ 7,114	\$ 6,000	\$ 6,000
Total Fines and Forfeits	\$ 71,965	\$ 101,833	\$ 74,000	\$ 79,000



Interest

<u>Interest Earnings</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>	<u>2020 Budget</u>
01-341-040 Interest from Investments	\$ 8,305	\$ 15,781	\$ 10,000	\$ 15,000
Total Interest Earnings	\$ 8,305	\$ 15,781	\$ 10,000	\$ 15,000



Rents and Royalties

Rents and Royalties	2017 Actual	2018 Actual	2019 Budget	2020 Budget
01-342-510 Royalties from Natural Gas	\$ 667	\$ 486	\$ 500	\$ 500
01-342-530 Cell Tower Rental	10,494	10,494	9,125	9,125
Total Rents and Royalties	\$ 11,161	\$ 10,980	\$ 9,625	\$ 9,625



Intergovernmental

<u>Intergovernmental</u>	<u>2017</u> <u>Actual</u>	<u>2018</u> <u>Actual</u>	<u>2019</u> <u>Budget</u>	<u>2020</u> <u>Budget</u>
01-351-002 PEMA/FEMA Reimb.	\$ -	\$ -	\$ -	\$ -
01-354-090 Green Light Go Grant	-	-	87,685	87,685
01-354-080 CDBG Wheelchair Lift/Doors GBU	-	-	-	-
01-354-085 CDBG Handicap Doors Borough Bldg	-	-	-	-
01-354-095 GEDF Grant - Beedle Park	16,732	16,732	100,000	100,000
01-354-098 Stream Improvements	-	-	-	-
01-354-150 Recycling Grants	-	4,356	2,000	2,000
01-355-013 Act 13 Impact Fee	4,809	6,628	4,500	4,500
01-355-500 Pension System State Aid	228,772	224,851	230,000	275,000
01-355-700 Foreign Fire Insurance Premium	64,929	59,712	58,000	60,000
Total Intergovernmental	\$ 315,242	\$ 312,279	\$ 482,185	\$ 529,185



Charges for Services

Charges for Services	2017 Actual	2018 Actual	2019 Budget	2020 Budget
01-361-300 Subdivision & Land Develop. Fee	\$ 3,525	\$ 13,605	\$ 5,000	\$ 5,000
01-361-340 Hearing Fee	1,750	8,419	3,000	3,000
01-361-700 Copies and Lien Letters	11,752	12,609	10,000	15,000
01-361-800 Defrayment Fees	2,200	4,050	2,000	2,000
01-362-100 Police Services	19,065	40,252	35,000	35,000
01-362-110 Police Reports	2,565	2,571	2,500	2,500
01-362-140 School Crossing Guards	9,649	5,719	9,000	9,000
01-363-300 Street Lighting Charges	-	-	4,000	4,000
01-363-510 PennDOT Snow Removal	-	50,055	35,000	35,000
01-363-600 Sale of Vehicles/Equipment	2,649	21,866	500	500
01-364-300 Garbage User Fees	737,970	708,553	836,500	846,500
01-367-300 Recreation Permit Fees	22,950	23,475	25,000	25,000
01-367-310 Recreation Programs	6,120	6,840	7,000	7,000
Total Charges for Services	\$ 820,195	\$ 898,014	\$ 974,500	\$ 989,500



Other Revenues

Other Revenue	2017 Actual	2018 Actual	2019 Budget	2020 Budget
01-387-000 Donation from Private Sources	\$ -	\$ -	\$ 50	\$ 50
01-387-100 Donations - Community Day	\$ 200	\$ -		
01-387-101 Donations - Clean Up Day	250	-	50	50
01-387-102 Donations - Fish For Fun	125	307	50	50
01-380-000 Miscellaneous			-	-
01-391-100 Workers' Compensation Payments	25,000	-	25,000	25,000
01-391-101 Workers' Compensation Dividends			-	-
01-392-000 Refunds and Reimbursements	29,353	152,266	2,500	2,500
01-392-100 Employee Hospitalization Reimb.	45,846	45,253	43,000	45,000
01-392-110 Refund of Fuel Taxes				
Total Other Revenue	\$ 100,774	\$ 197,826	\$ 70,650	\$ 72,650



Interfund Transfers In

Interfund Transfers In	2017 Actual	2018 Actual	2019 Budget	2020 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



General Fund Expenditure Summary

	<u>2017</u> <u>Actual</u>	<u>2018</u> <u>Actual</u>	<u>2019</u> <u>Budget</u>	<u>2020</u> <u>Budget</u>
<u>Operating Expenditures</u>				
<u>General Government</u>				
Mayor and Council	\$ 50,785	\$ 52,249	\$ 58,480	\$ 58,480
Finance and Administration	612,248	639,643	753,170	840,470
Tax Collection	61,793	68,391	75,718	74,718
Borough Building	225,397	216,220	220,000	220,000
Subtotal General Government	950,223	976,503	1,107,368	1,193,668
<u>Public Safety</u>				
Police Protection	2,593,507	2,805,208	3,266,000	3,503,200
Fire Protection	353,720	462,101	368,800	442,800
Planning and Zoning	299,851	361,560	340,040	331,200
Subtotal Public Safety	3,247,078	3,628,869	3,974,840	4,277,200
Health and Human Services	8,050	10,230	11,500	11,500
Sanitation and Recycling	656,492	746,334	830,500	830,500
Public Works	1,071,017	1,199,085	1,212,100	1,239,850
Recreation, Parks and Library	376,291	426,915	456,977	469,057
Unallocated Costs	527,273	422,505	327,000	327,000
Total Operating Expenditures	\$ 6,836,424	\$ 7,410,441	\$ 7,920,285	\$ 8,348,775
<u>Non-Operating Expenditures</u>				
Debt Service	\$ 326,687	\$ 479,690	\$ 489,050	\$ 489,050
<u>Capital Projects</u>				
Capital Improvements	1,059,494	1,090,762	1,294,000	1,217,000
Buildings	63,649	51,666	105,000	225,000
Machinery and Equipment	175,892	367,970	541,000	469,200
Subtotal Capital Projects	1,299,035	1,510,398	1,940,000	1,911,200
Total Non-Operating Expend.	\$ 1,625,722	\$ 1,990,088	\$ 2,429,050	\$ 2,400,250
Subtotal Expenditures	\$ 8,462,146	\$ 9,400,529	\$ 10,349,335	\$ 10,749,025
Interfund Transfers Out	-	-	-	-
Forfeiture Account Expenditures	-	-	-	-
Surplus to Fund Balance	-	-	-	-
Total Expenditures	\$ 8,462,146	\$ 9,400,529	\$ 10,349,335	\$ 10,749,025



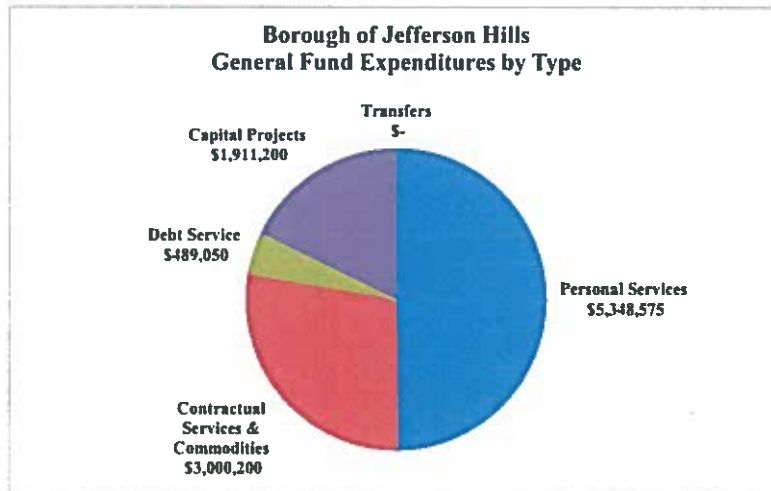
	<u>2019 Budget</u>	<u>2020 Budget</u>	<u>Increase/(Decrease) Budget v. Budget</u>
<u>Operating Expenditures</u>			
<u>General Government</u>			
Mayor and Council	\$ 58,480	\$ 58,480	0.0%
Finance and Administration	\$ 753,170	\$ 840,470	11.6%
Tax Collection	\$ 75,718	\$ 74,718	-1.3%
Borough Building	\$ 220,000	\$ 220,000	0.0%
Subtotal General Government	\$ 1,107,368	\$ 1,193,668	<u>7.8%</u>
<u>Public Safety</u>			
Police Protection	\$ 3,266,000	\$ 3,503,200	7.3%
Fire Protection	\$ 368,800	\$ 442,800	20.1%
Planning and Zoning	\$ 340,040	\$ 331,200	-2.6%
Subtotal Public Safety	\$ 3,974,840	\$ 4,277,200	<u>7.6%</u>
Health and Human Services	\$ 11,500	\$ 11,500	0.0%
Sanitation and Recycling	\$ 830,500	\$ 830,500	0.0%
Public Works	\$ 1,212,100	\$ 1,239,850	2.3%
Recreation, Parks and Library	\$ 456,977	\$ 469,057	2.6%
Unallocated Costs	\$ 327,000	\$ 327,000	0.0%
Total Operating Expenditures	\$ 7,920,285	\$ 8,348,775	<u>5.4%</u>
	\$ -	\$ -	
<u>Non-Operating Expenditures</u>			
Debt Service	\$ 489,050	\$ 489,050	0.0%
<u>Capital Projects</u>			
Capital Improvements	\$ 1,294,000	\$ 1,217,000	-6.0%
Buildings	\$ 105,000	\$ 225,000	114.3%
Machinery and Equipment	\$ 541,000	\$ 469,200	-13.3%
Subtotal Capital Projects	\$ 1,940,000	\$ 1,911,200	<u>-1.5%</u>
Total Non-Operating Expend.	\$ 2,429,050	\$ 2,400,250	<u>-1.2%</u>
	\$ -	\$ -	
Subtotal Expenditures	\$ 10,349,335	\$ 10,749,025	<u>3.9%</u>
Interfund Transfers Out	\$ -	\$ -	0.0%
Forfeiture Account Expenditures	\$ -	\$ -	0.0%
Total Expenditures	\$ 10,349,335	\$ 10,749,025	<u>3.9%</u>



General Fund Expenditures by Type

Department	Personal Services	Contractual Services & Commodities	Non-Operating	2020 Budget	Percentage of Budget	
Mayor and Council	\$ 21,530	\$ 36,950	\$ -	\$ 58,480	0.5%	-
Finance and Administration	597,770	242,700	-	840,470	7.8%	87,300
Tax Collection	12,918	61,800	-	74,718	0.7%	(1,000)
Borough Building	-	220,000	-	220,000	2.0%	3,780
Police Protection	3,313,700	189,500	-	3,503,200	32.6%	237,200
Fire Protection	25,000	417,800	-	442,800	4.1%	74,000
Planning and Zoning	233,450	97,750	-	331,200	3.1%	(8,840)
Health and Human Services	-	11,500	-	11,500	0.1%	-
Sanitation and Recycling	-	830,500	-	830,500	7.7%	-
Public Works	1,003,100	236,750	-	1,239,850	11.5%	27,750
Recreation, Parks and Library	141,107	327,950	-	469,057	4.4%	12,080
Unallocated Costs	-	327,000	-	327,000	3.0%	-
Debt Service	-	-	489,050	489,050	4.5%	-
Capital Projects	-	-	1,911,200	1,911,200	17.8%	(28,800)
Interfund Transfers Out	-	-	-	-	-0.2%	-
Total General Fund Budget	\$ 5,348,575	\$ 3,000,200	\$ 2,400,250	\$ 10,749,025	99.6%	399,690
<i>Percentage of Budget</i>	49.8%	27.9%	22.3%			

Personal Services	\$ 5,348,575
Contractual Services & Commodities	3,000,200
Debt Service	489,050
Capital Projects	1,911,200
Transfers	-
Total	\$ 10,749,025



Department	Personal Services	Contractual Services & Commodities	Non-Operating	2020 Budget	Percentage of Budget
Mayor and Council	\$ 21,530	\$ 36,950	\$ -	\$ 58,480	0.5%
Finance and Administration	597,770	242,700	-	840,470	7.8%
Tax Collection	12,918	61,800	-	74,718	0.7%
Borough Building	-	220,000	-	220,000	2.0%
Police Protection	3,313,700	189,500	-	3,503,200	32.6%
Fire Protection	25,000	417,800	-	442,800	4.1%
Planning and Zoning	233,450	97,750	-	331,200	3.1%
Health and Human Services	-	11,500	-	11,500	0.1%
Sanitation and Recycling	-	830,500	-	830,500	7.7%
Public Works	1,003,100	236,750	-	1,239,850	11.5%
Recreation, Parks and Library	141,107	327,950	-	469,057	4.4%
Unallocated Costs	-	327,000	-	327,000	3.0%
Debt Service	-	-	489,050	489,050	4.5%
Capital Projects	-	-	1,911,200	1,911,200	17.8%
Interfund Transfers Out	-	-	-	-	0.0%
Surplus to Fund Balance	-	-	-	-	0.0%
Total General Fund Budget	\$ 5,348,575	\$ 3,000,200	\$ 2,400,250	\$ 10,749,025	99.8%
<i>Percentage of Budget</i>	<u>49.8%</u>	<u>27.9%</u>	<u>22.3%</u>		



Mayor and Council

	2017 Actual	2018 Actual	2019 Budget	2020 Budget
Mayor and Council				
Personal Services	\$ 21,530	\$ 21,530	\$ 21,530	\$ 21,530
Contractual Services and Commodities	29,255	30,719	36,950	36,950
Total Mayor and Council	\$ 50,785	\$ 52,249	\$ 58,480	\$ 58,480
	2017 Actual	2018 Actual	2019 Budget	2020 Budget
Mayor and Council				
<u>Personal Services</u>				
01-400-105 Mayor	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
01-400-106 Council	16,000	16,000	16,000	16,000
01-400-192 Fica & Medicare	1,530	1,530	1,530	1,530
Total Personal Services	21,530	21,530	21,530	21,530
<u>Contractual Services and Commodities</u>				
01-400-216 General Expense	50	-	200	200
01-400-352 Public Officials Liability	25,000	25,000	25,000	25,000
01-400-353 Insurance Bonding	-	-	250	250
01-400-420 Dues, Subscriptions & Memberships	140	1,804	6,000	6,000
01-400-460 Education, Training & Conferences	4,065	3,915	5,500	5,500
Total Contractual Services and Commodities	29,255	30,719	36,950	36,950
Total Mayor and Council	\$ 50,785	\$ 52,249	\$ 58,480	\$ 58,480



Finance and Administration

	2017 Actual	2018 Actual	2019 Budget	2020 Budget
Finance and Administration				
Personal Services	\$ 380,538	\$ 390,330	\$ 510,970	\$ 597,770
Contractual Services and Commodities	231,710	249,313	242,200	242,700
Total Finance and Administration	\$ 612,248	\$ 639,643	\$ 753,170	\$ 840,470

	2017 Actual	2018 Actual	2019 Budget	2020 Budget
Finance and Administration				
Personal Services				
01-402-110 Manager	\$ 81,100	\$ 81,514	\$ 84,500	\$ 102,500
01-402-112 Finance Officer	67,167	24,889	70,400	70,400
01-402-113 Engineer	-	65,711	85,100	87,500
01-402-114 Clerical	100,246	79,058	84,500	120,500
01-402-120 Intern	-	-	5,000	3,000
01-402-123 Comm. Relations Coordinator	7,334	6,673	9,500	30,000
01-402-179 Longevity Pay	1,338	90	170	270
01-402-180 Overtime Pay	4,593	1,840	8,000	5,000
01-402-184 Sick Pay Buy Back	110	-	500	500
01-402-192 Fica & Medicare	19,087	19,237	25,000	29,500
01-402-193 Defined Benefit Pension - Service Emp.	6,613	9,148	9,200	9,200
01-402-194 Unemployment Compensation	2,009	4,027	2,000	2,000
01-402-195 Workers' Compensation	-	-	1,000	700
01-402-196 Health, Vision & Dental Insurance	59,689	65,824	86,000	94,000
01-402-197 Disbursement Pension - Service	18,257	17,550	19,000	19,700
01-402-198 Defined Contribution Pension - Admin	10,310	11,556	16,800	18,400
01-402-199 Life Insurance	911	1,030	1,300	1,300
01-402-19A AD&D	69	78	100	100
01-402-19B Short Term Disability	1,705	2,105	2,900	3,200
Total Personal Services	<u>380,538</u>	<u>390,330</u>	<u>510,970</u>	<u>597,770</u>
Contractual Services and Commodities				
01-402-210 Office Supplies	3,733	4,207	5,000	5,000
01-402-216 General Expense	10,034	9,346	7,500	7,500
01-402-260 Minor Equipment	1,655	1,953	2,500	2,500
01-402-311 Auditing Services	3,755	15,002	16,000	16,500
01-402-312 Consulting Services	-	1,350	6,000	6,000
01-402-313 Engineering Services	31,457	15,475	20,000	20,000
01-402-314 Legal Services	86,824	141,007	100,000	100,000
01-402-320 Communications Expense	1,241	782	1,500	1,500
01-402-340 Advertising & Printing	46,659	24,278	35,000	35,000
01-402-353 Insurance Bonding	1,707	578	1,700	1,700
01-402-374 Office Equip. - Repairs and Mte.	3,568	3,488	7,000	7,000
01-402-384 Rent of Machinery & Equipment	7,118	4,801	7,000	7,000
01-402-420 Dues, Subscriptions & Memberships	10,256	9,469	12,000	12,000
01-402-452 Contracted IT/Network Services	21,657	16,863	18,000	18,000
01-402-460 Education, Training & Conferences	2,046	714	3,000	3,000
Total Contractual Services and Commodities	<u>231,710</u>	<u>249,313</u>	<u>242,200</u>	<u>242,700</u>
Total Finance and Administration	\$ 612,248	\$ 639,643	\$ 753,170	\$ 840,470



Tax Collection

	2017 Actual	2018 Actual	2019 Budget	2020 Budget
Tax Collection				
Personal Services	\$ 10,765	\$ 11,956	\$ 12,918	\$ 12,918
Contractual Services and Commodities	51,028	56,435	62,800	61,800
Total Tax Collection	\$ 61,793	\$ 68,391	\$ 75,718	\$ 74,718
	2017 Actual	2018 Actual	2019 Budget	2020 Budget
Tax Collection				
<u>Personal Services</u>				
01-403-107 Real Estate Tax Collector	\$ 10,000	\$ 11,106	\$ 12,000	\$ 12,000
01-403-192 Fica & Medicare	765	850	918	918
Total Personal Services	10,765	11,956	12,918	12,918
<u>Contractual Services and Commodities</u>				
01-403-210 Office Supplies	4,369	3,482	5,000	5,000
01-403-310 Commissions - EIT, LST & Mercantile	44,194	47,003	46,000	46,000
01-403-312 Consulting Services	510	-	1,500	1,500
01-403-314 Legal Services	-	190	4,000	3,000
01-403-315 Commissions - Interim Real Estate	-	-	-	-
01-403-316 Commissions - Delinquent RE Taxes	-	-	-	-
01-403-353 Insurance Bonding	-	4,012	3,800	3,800
01-403-452 Contracted IT/Network Services	1,955	1,748	2,500	2,500
Total Contractual Services and Commodities	51,028	56,435	62,800	61,800
Total Tax Collection	\$ 61,793	\$ 68,391	\$ 75,718	\$ 74,718



Borough Building

	2017 Actual	2018 Actual	2019 Budget	2020 Budget
Borough Building				
Contractual Services and Commodities	\$ 225,397	\$ 216,220	\$ 220,000	\$ 220,000
Total Borough Building	\$ 225,397	\$ 216,220	\$ 220,000	\$ 220,000

	2017 Actual	2018 Actual	2019 Budget	2020 Budget
Borough Building				
<u>Contractual Services and Commodities</u>				
01-409-216 General Expense	\$ 129	\$ 285	\$ 200	\$ 200
01-409-220 Materials & Supplies	6,957	4,313	7,000	7,000
01-409-320 Communications Expense	23,253	19,222	28,000	28,000
01-409-360 Utilities	71,778	88,159	105,000	105,000
01-409-370 Repairs & Maintenance	62,351	47,198	12,750	12,750
01-409-440 Custodial Services	26,667	26,922	28,300	28,300
01-409-450 Contracted Services	989	2,299	1,750	1,750
01-409-451 Contracted Maintenance Services	32,116	26,985	35,000	35,000
01-409-454 Landscaping	1,157	837	2,000	2,000
Total Contractual Services and Commodities	225,397	216,220	220,000	220,000
Total Borough Building	\$ 225,397	\$ 216,220	\$ 220,000	\$ 220,000



Police Protection

	2017 Actual	2018 Actual	2019 Budget	2020 Budget
Police Protection				
Personal Services	\$ 2,460,874	\$ 2,658,240	\$ 3,081,000	\$ 3,313,700
Contractual Services and Commodities	132,633	146,968	185,000	189,500
Total Police Protection	\$ 2,593,507	\$ 2,805,208	\$ 3,266,000	\$ 3,503,200
	2017 Actual	2018 Actual	2019 Budget	2020 Budget
Police Protection				
<u>Personal Services</u>				
01-410-110 Chief	\$ 114,406	\$ 119,558	\$ 110,700	\$ 128,300
01-410-112 Sergeants	359,788	398,437	509,000	418,000
01-410-113 Patrolman	945,656	1,076,383	996,400	1,257,000
01-410-114 Clerical	48,277	50,601	52,900	54,600
01-410-122 Communication Specialist	-	-	20,000	-
01-410-179 Longevity Pay	12,001	10,180	13,000	12,000
01-410-180 Overtime Pay	92,636	86,593	100,000	100,000
01-410-183 Special Details - Reimbursed	22,046	23,906	40,000	30,000
01-410-184 Sick Pay Buy Back	8,400	-	8,400	8,400
01-410-185 Vacation Pay Buy Back	9,385	11,087	8,000	8,000
01-410-188 Comp Time Buy Back	7,653	9,495	25,000	25,000
01-410-191 Uniform Allowance	9,900	10,400	12,000	12,000
01-410-192 Fica & Medicare	120,566	134,480	140,000	155,000
01-410-193 Defined Benefit Pension - Police	375,137	381,100	521,900	561,000
01-410-194 Unemployment Compensation	3,751	11,524	6,000	6,000
01-410-195 Workers' Compensation	-	-	105,000	90,000
01-410-196 Health, Vision & Dental Insurance	304,742	312,352	385,100	427,000
01-410-197 Disbursement Pension - Police	7,733	8,676	7,600	9,200
01-410-198 Defined Contribution Pension - Police	9,481	2,690	8,500	-
01-410-199 Life Insurance	4,976	5,782	6,200	6,500
01-410-19A AD&D	377	438	500	500
01-410-19B Short Term Disability	3,963	4,558	4,800	5,200
Total Personal Services	<u>2,460,874</u>	<u>2,658,240</u>	<u>3,081,000</u>	<u>3,313,700</u>
<u>Contractual Services and Commodities</u>				
01-410-210 Office Supplies	4,279	3,650	4,500	4,500
01-410-216 General Expense	16,426	21,310	25,500	28,000
01-410-231 Gas, Oil & Lubricants	25,931	38,577	43,000	43,000
01-410-238 Clothing & Uniforms (Incl. Initial Issue)	8,918	15,854	17,000	19,000
01-410-242 Department Supplies	7,798	9,287	11,000	11,000
01-410-251 Vehicle Maintenance	25,545	17,500	26,000	26,000
01-410-260 Minor Equipment	7,159	3,481	8,000	8,000
01-410-320 Communications Expense	7,212	6,781	10,000	10,000
01-410-327 Radio Equip. Maintenance	541	485	3,000	3,000
01-410-356 Police Professional Liability	10,000	10,000	10,000	10,000
01-410-374 Office Equip. - Repairs and Mte.	1,231	791	2,000	2,000
01-410-376 Traffic Signals - Repairs & Mte.	3,358	4,987	7,500	7,500
01-410-384 Rent of Machinery & Equipment	2,480	2,629	3,500	3,500
01-410-420 Dues, Subscriptions & Memberships	1,175	1,455	2,000	2,000
01-410-460 Education, Training & Conferences	10,580	10,181	12,000	12,000
Total Contractual Services and Commodities	<u>132,633</u>	<u>146,968</u>	<u>185,000</u>	<u>189,500</u>
Total Police Protection	\$ 2,593,507	\$ 2,805,208	\$ 3,266,000	\$ 3,503,200



Fire Protection

Fire Protection	2017 Actual	2018 Actual	2019 Budget	2020 Budget
Personal Services	\$ 24,933	\$ 28,340	\$ 25,000	\$ 25,000
Contractual Services and Commodities	328,787	433,761	343,800	417,800
Total Fire Protection	\$ 353,720	\$ 462,101	\$ 368,800	\$ 442,800

Fire Protection	2017 Actual	2018 Actual	2019 Budget	2020 Budget
<u>Personal Services</u>				
01-411-195 Workers' Compensation	\$ 24,933	\$ 28,340	\$ 25,000	\$ 25,000
Total Personal Services	24,933	28,340	25,000	25,000
<u>Contractual Services and Commodities</u>				
01-411-216 General Expense	106,186	211,159	100,000	50,000
01-411-363 Utilities - Fire Hydrants	91,037	90,679	92,000	92,000
01-411-500 Jefferson Fire & Rescue Contribution	61,171	72,211	86,000	210,000
01-411-501 885 Volunteer Co - In Lieu Parking	5,464	-	6,800	6,800
01-411-530 Foreign Fire Services	64,929	59,712	59,000	59,000
Total Contractual Services and Commodities	328,787	433,761	343,800	417,800
Total Fire Protection	\$ 353,720	\$ 462,101	\$ 368,800	\$ 442,800



Planning and Zoning

	2017 Actual	2018 Actual	2019 Budget	2020 Budget
Planning and Zoning				
Personal Services	\$ 199,485	\$ 203,555	\$ 218,590	\$ 233,450
Contractual Services and Commodities	100,366	158,005	121,450	97,750
Total Planning and Zoning	\$ 299,851	\$ 361,560	\$ 340,040	\$ 331,200

	2017 Actual	2018 Actual	2018 Budget	2020 Budget
Planning and Zoning				
<u>Personal Services</u>				
01-414-112 Planning/Zoning/Code Enforcement	83,504	86,373	91,700	98,000
01-414-114 Clerical	50,521	51,795	53,800	55,200
01-414-179 Longevity Pay	810	860	1,500	1,000
01-414-180 Overtime Pay	3,615	3,630	5,400	5,400
01-414-192 Fica & Medicare	10,186	10,477	11,200	11,600
01-414-194 Unemployment Compensation	2,824	(92)	800	860
01-414-195 Workers' Compensation	-	-	600	400
01-414-196 Health, Vision & Dental Insurance	34,312	35,573	38,200	45,000
01-414-197 Disbursement Pension - Planning	7,811	8,798	9,100	9,400
01-414-198 Defined Contribution Pension - Planning	4,664	4,781	4,800	5,100
01-414-199 Life Insurance	436	475	500	500
01-414-19A AD&D	33	36	40	40
01-414-19B Short Term Disability	769	849	950	950
Total Personal Services	199,485	203,555	218,590	233,450

<u>Contractual Services and Commodities</u>				
01-414-210 Office Supplies	4,739	3,804	4,000	4,000
01-414-216 General Expense	1,821	2,589	3,500	3,500
01-414-231 Gas, Oil & Lubricants	1,151	1,397	2,000	2,000
01-414-251 Vehicle Maintenance	2,379	795	2,000	2,000
01-414-260 Minor Equipment	481	-	1,500	1,500
01-414-312 Consulting Services	8,669	35,554	25,000	25,000
01-414-313 Engineering Services	44,660	20,363	30,000	10,000
01-414-314 Legal Services	24,778	72,788	30,000	30,000
01-414-318 Engineering Services - Grading	-	-	500	500
01-414-320 Communications Expense	602	728	750	750
01-414-340 Advertising & Printing	7,396	18,062	10,000	10,000
01-414-374 Office Equip. - Repairs and Mte.	1,250	1,030	2,000	2,000
01-414-420 Dues, Subscriptions & Memberships	385	80	5,000	2,000
01-414-450 Contracted Services	1,339	190	3,000	2,500
01-414-460 Education, Training & Conferences	716	625	2,200	2,000
Total Contractual Services and Commodities	100,366	158,005	121,450	97,750
Total Planning and Zoning	\$ 299,851	\$ 361,560	\$ 340,040	\$ 331,200



Health and Human Services

	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>	<u>2020 Budget</u>
Health and Human Services				
Contractual Services and Commodities	\$ 8,050	\$ 10,230	\$ 11,500	\$ 11,500
Total Health and Human Services	<u>\$ 8,050</u>	<u>\$ 10,230</u>	<u>\$ 11,500</u>	<u>\$ 11,500</u>
	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>	<u>2020 Budget</u>
Health and Human Services				
<u>Contractual Services and Commodities</u>				
01-421-450 Contracted Services	\$ 8,050	\$ 10,230	\$ 11,500	\$ 11,500
Total Contractual Services and Commodities	<u>8,050</u>	<u>10,230</u>	<u>11,500</u>	<u>11,500</u>
Total Health and Human Services	<u>\$ 8,050</u>	<u>\$ 10,230</u>	<u>\$ 11,500</u>	<u>\$ 11,500</u>



Sanitation and Recycling

	2017 Actual	2018 Actual	2019 Budget	2020 Budget
Sanitation and Recycling				
Contractual Services and Commodities	\$ 656,492	\$ 746,334	\$ 830,500	\$ 830,500
Total Sanitation and Recycling	\$ 656,492	\$ 746,334	\$ 830,500	\$ 830,500
	2018 Actual	2018 Actual	2019 Budget	2020 Budget
Sanitation and Recycling				
<u>Contractual Services and Commodities</u>				
<i>Recycling</i>				
01-426-220 Materials & Supplies	\$ -	\$ -	\$ -	\$ -
01-426-340 Advertising & Printing	341	1,248	2,000	2,000
01-426-450 Contracted Services	122,509	122,599	165,500	165,500
<i>Subtotal Recycling</i>	<u>122,850</u>	<u>123,847</u>	<u>167,500</u>	<u>167,500</u>
<i>Sanitation</i>				
01-427-318 Commissions - Refuse Billing	9,761	17,946	23,000	23,000
01-427-450 Contracted Services	523,881	604,541	640,000	640,000
<i>Subtotal Sanitation</i>	<u>533,642</u>	<u>622,487</u>	<u>663,000</u>	<u>663,000</u>
Total Contractual Services and Commodities	<u>656,492</u>	<u>746,334</u>	<u>830,500</u>	<u>830,500</u>
Total Sanitation and Recycling	\$ 656,492	\$ 746,334	\$ 830,500	\$ 830,500



Public Works

	2017 Actual	2018 Actual	2019 Budget	2020 Budget
Public Works				
Personal Services	\$ 880,685	\$ 975,859	\$ 982,950	\$ 1,003,100
Contractual Services and Commodities	190,332	223,226	229,150	236,750
Total Public Works	\$ 1,071,017	\$ 1,199,085	\$ 1,212,100	\$ 1,239,850

	2017 Actual	2018 Actual	2019 Budget	2020 Budget
Public Works				
<u>Personal Services</u>				
<u>Roads</u>				
01-430-110 Public Works Director	55,311	69,827	69,700	73,200
01-430-140 Road Crew	488,622	518,607	490,000	505,000
01-430-179 Longevity Pay	4,885	4,716	5,200	5,200
01-430-180 Overtime Pay	25,690	49,026	35,000	40,000
01-430-184 Sick Pay Buy Back	523	743	1,000	1,000
01-430-191 Uniform Allowance	1,080	1,515	1,100	1,100
01-430-192 Fica & Medicare	43,907	48,166	45,000	47,000
01-430-194 Unemployment Compensation	2,608	6,341	3,400	2,700
01-430-195 Workers' Compensation	-	-	50,000	40,000
01-430-196 Health, Vision & Dental Insurance	183,846	188,851	195,000	200,000
01-430-197 Disbursement Pension - Roads	68,382	80,611	79,900	79,900
01-430-198 Defined Contribution Pension - Roads	3,695	4,871	4,900	5,200
01-430-199 Life Insurance	1,544	1,690	1,800	1,800
01-430-19A AD&D	117	128	150	150
01-430-19B Short Term Disability	475	767	800	850
Total Personal Services	880,685	975,859	982,950	1,003,100

Contractual Services and Commodities

<u>Roads</u>				
01-430-210 Office Supplies	465	1,022	2,500	2,500
01-430-216 General Expense	5,284	9,220	7,500	7,500
01-430-231 Gas, Oil & Lubricants	21,931	38,751	45,000	45,000
01-430-238 Clothing & Uniforms	7,260	7,232	8,500	8,500
01-430-245 Materials for Highway Maintenance	27,237	36,292	55,000	55,000
01-430-251 Vehicle Maintenance	45,129	82,492	48,000	55,000
01-430-260 Minor Equipment	1,886	763	6,000	6,000
01-430-313 Engineering Services	-	-	2,000	2,000
01-430-320 Communications Expense	2,034	2,636	1,400	2,000
01-430-327 Radio Equip. Maintenance	2,071	1,878	2,000	2,000
01-430-384 Rent of Machinery & Equipment	3,901	-	6,000	6,000
01-430-420 Dues, Subscriptions & Memberships	-	-	250	250
01-430-460 Education, Training & Conferences	-	180	1,000	1,000
01-432-450 Contracted Services	-	-	2,000	2,000
Subtotal Roads	117,198	180,466	187,150	194,750
<u>Traffic Control & Street Lighting</u>				
01-433-376 Traffic Signals - Repairs & Mtc	1,199	-	2,000	2,000
01-434-361 Utilities - Electric	3,717	2,473	6,000	6,000
Subtotal Traffic Control & Street Lighting	4,916	2,473	8,000	8,000
<u>Storm Sewers</u>				
01-436-220 Materials & Supplies/MS4	50,514	15,280	30,000	30,000
01-436-313 Engineering Services	17,704	25,007	4,000	4,000
Subtotal Storm Sewers	68,218	40,287	34,000	34,000
Total Contractual Services and Commodities	190,332	223,226	229,150	236,750
Total Public Works	\$ 1,071,017	\$ 1,199,085	\$ 1,212,100	\$ 1,239,850



Recreation, Parks and Library

	2017 Actual	2018 Actual	2019 Budget	2020 Budget
Recreation, Parks and Library				
Personal Services	\$ 113,196	\$ 134,363	\$ 139,327	\$ 141,107
Contractual Services and Commodities	263,095	292,552	317,650	327,950
Total Recreation, Parks and Library	\$ 376,291	\$ 426,915	\$ 456,977	\$ 469,057
	2017 Actual	2018 Actual	2019 Budget	2020 Budget
Recreation, Parks and Library				
<u>Personal Services</u>				
<u>Recreation</u>				
01-452-121 Day Camp Employees	\$ 14,792	\$ 16,971	\$ 16,000	\$ 16,000
01-452-192 Fica & Medicare	1,132	1,298	1,225	1,225
01-452-194 Unemployment Compensation	469	687	750	750
01-452-195 Workers' Compensation	-	-	1,000	1,000
<i>Subtotal Recreation</i>	16,393	18,956	18,975	18,975
<u>Parks</u>				
01-454-121 Summer Help	18,030	33,152	23,000	23,000
01-454-140 Park Maintenance Crew	48,574	40,562	42,000	42,000
01-454-179 Longevity Pay	30	36	60	60
01-454-180 Overtime Pay	2,381	3,736	4,500	6,000
01-454-191 Uniform Allowance	120	182	120	400
01-454-192 Fica & Medicare	5,159	5,849	5,500	5,500
01-454-194 Unemployment Compensation	1,958	3,237	2,000	2,000
01-454-195 Workers' Compensation	-	-	6,500	6,500
01-454-196 Health, Vision & Dental Insurance	12,191	18,882	26,900	26,900
01-454-197 Disbursement Pension - Parks	8,204	9,601	9,600	9,600
01-454-199 Life Insurance	145	158	160	160
01-454-19A AD&D	11	12	12	12
<i>Subtotal Parks</i>	96,803	115,407	120,352	122,132
Total Personal Services	113,196	134,363	139,327	141,107
<u>Contractual Services and Commodities</u>				
<u>Recreation</u>				
01-451-500 Municipal Center Events	-	-	-	-
01-452-220 Materials & Supplies	16,828	22,897	35,000	35,000
<i>Subtotal Recreation</i>	16,828	22,897	35,000	35,000
<u>Parks</u>				
01-454-216 General Expense	173	471	1,500	1,500
01-454-220 Materials & Supplies	8,062	12,409	7,000	9,000
01-454-251 Vehicle Maintenance	2,305	2,464	7,000	7,000
01-454-360 Utilities	27,016	29,391	28,500	28,500
01-454-370 Repairs & Maintenance	18,968	20,280	27,500	27,500
01-454-384 Rent of Machinery & Equipment	4,858	9,166	5,000	7,000
01-454-440 Custodial Services	8,885	8,974	9,400	9,700
01-454-460 Education, Training & Conferences	-	-	250	250
<i>Subtotal Parks</i>	70,267	83,155	86,150	90,450
<u>Library</u>				
01-456-311 Auditing Services	-	1,500	1,500	1,500
01-456-500 Contributions	176,000	185,000	195,000	201,000
<i>Subtotal Library</i>	176,000	186,500	196,500	202,500
Total Contractual Services and Commodities	263,095	292,552	317,650	327,950
Total Recreation, Parks and Library	\$ 376,291	\$ 426,915	\$ 456,977	\$ 469,057



Debt Services

Debt Service	2017 Actual	2018 Actual	2019 - Budget	2020 Budget
Non-Operating Expenditures	\$ 326,687	\$ 479,690	\$ 489,050	\$ 489,050
Total Debt Service	\$ 326,687	\$ 479,690	\$ 489,050	\$ 489,050

Debt Service	2017 Actual	2018 Actual	2019 Budget	2020 Budget
01-471-111 2011/16 GOB - Principal (5.98M)	55,000	210,000	220,000	220,000
01-471-112 2013 Note - Principal (1.2M)	120,072	123,060	125,000	125,000
01-472-211 2011/16 GOB - Interest (5.98M)	127,824	127,329	127,500	127,500
01-472-212 2013 Note - Interest (1.2M)	22,291	19,301	15,800	15,800
01-475-000 Agent Fees	1,500	-	750	750
Total Debt Service	\$ 326,687	\$ 479,690	\$ 489,050	\$ 489,050



Interfund Transfers Out

	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>	<u>2020 Budget</u>
Interfund Transfers Out				
Non-Operating Expenditures	\$ -	\$ -	\$ -	\$ -
Total Interfund Transfers Out	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>Interfund Transfers Out</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>	<u>2020 Budget</u>
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	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



Unallocated Costs

Unallocated Costs	2017 Actual	2018 Actual	2019 Budget	2020 Budget
Contractual Services and Commodities	\$ 527,273	\$ 422,505	\$ 327,000	\$ 327,000
Total Unallocated Costs	\$ 527,273	\$ 422,505	\$ 327,000	\$ 327,000
<hr/>				
Unallocated Costs	2017 Actual	2018 Actual	2019 Budget	2020 Budget
<i>Contractual Services and Commodities</i>				
<i>Refunds</i>				
01-491-100 Refunds of Receipts - General Fund	\$ 30,221	\$ 9,805	\$ 8,000	\$ 8,000
01-491-200 Ref. of Receipts - Storm Water Fees	-	-	-	-
<i>Subtotal Refunds</i>	<u>30,221</u>	<u>9,805</u>	<u>8,000</u>	<u>8,000</u>
<i>Intergovernmental</i>				
01-494-100 RAD Mutual Aid Payment (SHACOG)	2,287	1,340	6,000	6,000
01-494-200 Educ. Svc Agency (School Guards)	19,235	18,085	18,000	18,000
<i>Subtotal Intergovernmental</i>	<u>21,522</u>	<u>19,425</u>	<u>24,000</u>	<u>24,000</u>
<i>Insurances</i>				
01-496-100 Unemployment Compensation	-	-	-	-
01-496-156 Hospitalization - Police Retirees	87,558	137,896	125,000	125,000
01-496-352 Liability & Umbrella Insurance	98,263	97,480	100,000	100,000
01-496-357 Workers' Compensation	262,246	150,506	5,000	5,000
01-496-400 Judgments and Losses	-	-	20,000	20,000
01-496-450 Insurance Deductibles	27,463	7,393	45,000	45,000
<i>Subtotal Insurances</i>	<u>475,530</u>	<u>393,275</u>	<u>295,000</u>	<u>295,000</u>
Total Contractual Services and Commodities	<u>527,273</u>	<u>422,505</u>	<u>327,000</u>	<u>327,000</u>
Total Unallocated Costs	\$ 527,273	\$ 422,505	\$ 327,000	\$ 327,000



Allocated Costs

<u>Allocated Costs</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>	<u>2020 Budget</u>
Personal Services				
xx-4xx-192 Fica & Medicare	\$ 211,011	\$ 230,921	\$ 239,473	\$ 261,373
xx-4xx-193 Defined Benefit Pension	381,750	390,248	531,100	570,200
xx-4xx-194 Unemployment Compensation	14,102	26,864	15,450	14,890
xx-4xx-195 Workers' Compensation	287,179	178,846	199,600	173,100
xx-4xx-196 Health, Vision & Dental Insurance	698,668	776,447	874,200	936,900
xx-4xx-197 Disbursement Pension	126,304	142,848	142,200	146,800
xx-4xx-198 Defined Contribution Pension	28,150	23,898	35,000	28,700
xx-4xx-19A AD&D	629	716	828	828
xx-4xx-19B Short Term Disability	7,002	8,377	9,550	10,300
<i>Total Allocated Costs</i>	<u>1,754,795</u>	<u>1,779,165</u>	<u>2,047,401</u>	<u>2,143,091</u>
xx-4xx-999 Departmental Allocations	<u>(1,754,795)</u>	<u>(1,779,165)</u>	<u>(2,047,401)</u>	<u>(2,143,091)</u>
Net Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



Capital Projects

	2017 Actual	2018 Actual	2019 Budget	2020 Budget
Capital Projects				
Non-Operating Expenditures	\$ 1,299,035	\$ 1,510,398	\$ 1,940,000	\$ 1,911,200
Total Capital Projects	\$ 1,299,035	\$ 1,510,398	\$ 1,940,000	\$ 1,911,200
	2017 Actual	2018 Actual	2019 Budget	2020 Budget
Capital Projects				
<i>Capital Improvements</i>				
01-497-711 Storm Water Management	\$ -	\$ -	\$ 30,000	\$ 30,000
01-497-712 Road Improvement Program	601,849	652,226	650,000	575,000
01-497-714 Other Road Improvements	116,480	58,361	165,000	165,000
01-497-715 Stream Improvements	56,357	321,068	40,000	40,000
01-497-716 Bridge Improvements-Frank Street	-	6,763	30,000	30,000
01-497-717 Park Improvements	277,356	36,121	250,000	250,000
01-497-718 Road Signage Improvements	2,937	3,370	5,000	5,000
01-497-719 Storm Facility Mapping	4,515	12,853	12,000	10,000
01-497-720 Green Light Go Grant SR837			112,000	112,000
<i>Subtotal Capital Improvements</i>	<u>1,059,494</u>	<u>1,090,762</u>	<u>1,294,000</u>	<u>1,217,000</u>
<i>Buildings</i>				
01-498-730 Demolition of Unsafe Structures	1,033	-	-	-
01-498-731 Park Fencing & Resurfacing	11,093	2,875	40,000	100,000
01-498-732 GBU Building Replace Doors& Lift	-	23,654	-	-
01-498-733 Borough Building Improvements	51,523	25,137	40,000	100,000
01-498-734 CDBG 46 ADA Improvements Parks	-	-	25,000	25,000
<i>Subtotal Buildings</i>	<u>63,649</u>	<u>51,666</u>	<u>105,000</u>	<u>225,000</u>
<i>Machinery and Equipment</i>				
01-499-740 Public Works Trucks	83,879	33,065	300,000	274,000
01-499-741 Public/ Works Equip	4,120	180,909	75,000	-
01-499-742 Police Vehicles	61,780	95,330	63,000	77,000
01-499-743 Police Equipment	15,495	43,487	57,000	68,200
01-499-744 Parks Equipment	8,479	15,179	16,000	20,000
01-499-745 General Admin Equipment	2,139	-	30,000	30,000
01-499-746 Planning and Zoning Equipment	-	-	-	-
<i>Subtotal Machinery and Equipment</i>	<u>175,892</u>	<u>367,970</u>	<u>541,000</u>	<u>469,200</u>
Total Capital Projects	\$ 1,299,035	\$ 1,510,398	\$ 1,940,000	\$ 1,911,200



JEFFERSON HILLS

Sewer Revenue Fund

Sanitary Sewer Fund

	2017 Actual	2018 Actual	2019 Budget	2020 Budget
Beginning Fund Balance	\$ -	\$ (52,645)	\$ 377,392	\$ 500,000
Revenues	3,528,535	4,756,137	3,963,754	4,009,600
Expenses	(3,581,180)	(3,135,579)	(4,235,726)	(4,241,936)
Ending Fund Balance	\$ (52,645)	\$ 1,567,913	\$ 105,420	\$ 267,664

	2017 Actual	2018 Actual	2019 Budget	2020 Budget
Revenue				
08-341-040 Interest	\$ 6,286	\$ 11,421	\$ 3,500	\$ 12,000
08-355-500 Pension System State Aid	9,177	9,369	9,170	9,500
08-364-100 Sewage Charges - GenOn/Guardian/Eastman	235,846	229,259	250,000	250,000
08-364-101 Sewage Charges - PA Municipal Services	3,095,756	3,472,157	3,558,484	3,600,000
08-364-102 Sewage Charges - South Park	59,860	6,205	15,000	7,000
08-364-103 Sewage Charges - West Mifflin	13,506	13,505	13,000	14,000
08-364-104 Sewage Charges - Union Township	1,877	1,886	2,100	2,100
08-364-110 Tap In Fees	24,381	75,684	50,000	50,000
08-364-111 Special Tap In Fees	59,892	96,348	60,000	60,000
08-364-115 Sewer and Water Assessments	9,807	61,024	-	-
08-364-901 Evidence of Compliance Fees	11,923	19,605	2,500	5,000
08-364-901 Misc. Refunds	224	759,674	-	-
Total Revenue	\$ 3,528,535	\$ 4,756,137	\$ 3,963,754	\$ 4,009,600

Expenses

Personal Services

08-429-114 Clerical	\$ 50,641	\$ 51,624	\$ 52,900	\$ 54,300
08-429-140 Sewer Maintenance Crew	58,313	59,308	60,700	62,700
08-429-179 Longevity Pay	931	978	1,005	1,060
08-429-180 Overtime Pay	2,241	5,396	4,325	5,000
08-429-191 Uniform Allowance	120	-	120	120
08-429-192 Fica & Medicare	8,679	9,034	9,100	9,100
08-429-194 Unemployment Compensation	483	1,140	500	580
08-429-195 Workers' Compensation	-	-	5,500	4,500
08-429-196 Health, Vision & Dental Insurance	16,330	17,069	18,000	19,000
08-429-197 Disbursement Pension - Sewers	15,917	17,612	17,000	19,000
08-429-199 Life Insurance	290	317	350	350
08-429-19A AD&D	22	24	26	26
08-429-19B Short Term Disability	90	98	100	100
Total Personal Services	154,057	162,600	169,626	175,836



JEFFERSON HILLS

Sewer Revenue Fund

Sanitary Sewer Fund

	2017 Actual	2018 Actual	2019 Budget	2020 Budget
<u>Contractual Services and Commodities</u>				
08-429-210 Office Supplies	-	-	500	500
08-429-216 General Expense	5,191	7,575	4,000	4,000
08-429-220 Materials & Supplies	128	533	500	500
08-429-222 Chemicals	-	-	1,000	1,000
08-429-238 Clothing & Uniforms	-	888	500	500
08-429-251 Vehicle Maintenance	2,113	871	3,000	3,000
08-429-260 Minor Equipment	-	739	4,000	4,000
08-429-313 Engineering Services	552,072	96,178	100,000	100,000
08-429-314 Legal Services	31,669	11,538	35,000	35,000
08-429-317 Commissions - PAMS (Inc. Postage & Shutoffs)	31,101	37,982	35,000	35,000
08-429-361 Utilities - Electric	1,353	1,133	1,500	1,500
08-429-362 Utilities - Gas	345	575	600	600
08-429-366 Utilities - Water	-	-	3,000	3,000
08-429-370 Repairs & Maintenance	7,334	21,249	40,000	40,000
08-429-374 Office Equip. - Repairs and Mte.	-	-	500	500
08-429-384 Rent of Machinery & Equipment	19,083	3,193	25,000	25,000
08-429-385 Sewer Processing Fees	1,274,868	1,347,430	1,400,000	1,400,000
08-429-450 Contracted Services	5,777	5,572	6,000	6,000
08-429-451 Contracted Services - Pump Station	15,193	17,990	16,000	16,000
08-429-460 Education, Training & Conferences	100	-	1,000	1,000
08-429-540 CMA Plant Expansion Contribution	928,123	927,839	929,000	929,000
Total Contractual Services and Commodities	2,874,450	2,481,285	2,606,100	2,606,100
<u>Debt Service</u>				
08-471-101 2017 PENNVEST Loan WESA(9.5M)	-	20,924	560,000	560,000
08-471-111 2011 GOB Debt Service - Principal	-	-	-	-
08-472-200 2005 GOB Debt Service - Interest	-	-	-	-
08-472-211 2011 GOB Debt Service - Interest	-	-	-	-
Total Debt Service	-	20,924	560,000	560,000
<u>Refunds and Transfers</u>				
08-491-100 Refunds	35,436	48,173	55,000	55,000
08-492-010 Transfer to General Fund	-	-	200,000	200,000
08-496-400 Judgments and Losses	53,382	53,382	20,000	20,000
Total Refunds and Transfers	88,818	101,555	275,000	275,000
	2017 Actual	2018 Actual	2019 Budget	2020 Budget



JEFFERSON HILLS

Sewer Revenue Fund

Sanitary Sewer Fund

	<u>2017</u> <u>Actual</u>	<u>2018</u> <u>Actual</u>	<u>2019</u> <u>Budget</u>	<u>2020</u> <u>Budget</u>
<u>Capital Projects</u>				
08-497-710 Land Acquisition	-	2,000	-	-
08-497-714 Walton Road Construction & Engineering	4,576	265	-	-
08-497-718 Corrective Action Work	172,928	163,583	-	-
08-499-720 Operation & Maintenance Plan	111,147	66,443	500,000	500,000
08-499-721 Manhole Rehabilitation	175,204	136,924	125,000	125,000
08-499-747 Equipment	-	-	-	-
08-499-748 Truck Purchase	-	-	-	-
Total Capital Projects	<u>463,855</u>	<u>369,215</u>	<u>625,000</u>	<u>625,000</u>
Total Expenses	<u>\$ 3,581,180</u>	<u>\$ 3,135,579</u>	<u>\$ 4,235,726</u>	<u>\$ 4,241,936</u>



JEFFERSON HILLS

Highway Aid Fund

	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>	<u>2020 Budget</u>
Revenues	342,929	359,260	358,604	361,154
Expenditures	(313,127)	(348,429)	(358,604)	(361,154)
Ending Fund Balance	\$ 29,802	\$ 10,831	\$ -	\$ -
	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>	<u>2020 Budget</u>
<u>Revenue</u>				
35-341-040 Interest	\$ 36	\$ 41	\$ 10	\$ 10
35-355-020 Motor Vehicle Fuel Taxes (Act 655)	336,173	352,499	351,874	354,424
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	\$ 342,929	\$ 359,260	\$ 358,604	\$ 361,154
<u>Expenditures</u>				
<u>Contractual Services and Commodities</u>				
35-432-260 Minor Equipment	\$ -	\$ -	\$ -	\$ -
35-432-239 Salt	194,300	250,755	238,604	241,154
35-434-361 Utilities - Electric	118,827	97,674	120,000	120,000
Total Contractual Services and Commodities	313,127	348,429	358,604	361,154
Total Expenditures	\$ 313,127	\$ 348,429	\$ 358,604	\$ 361,154

General Fund Capital Expenditures

Total General Fund Capital Expenditures \$1,911,200
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Public Works

Road Improvements	740,000
Contracted Paving - 575,000	
In-House Paving - 80,000	
Rejuvenation - 45,000	
Other Initiatives- 40,000	
Truck- One 10 Ton Dump Truck	150,000
Truck - One 1 Ton Dump Truck	90,000
Truck - Pickup Truck	34,000
Truck-Used Tandem Dump Truck	0
Storm Facility Mapping GIS	10,000
Bridge Improvement Frank Street	30,000
Storm Water Mgt.	30,000

Subtotal: Public Works 1,084,000

Parks

Park Improvements	250,000
Beedle Park Concession 200,000	
Other Park Improvements - 50,000	
Park Equipment - Mowers etc.	20,000
Park Fencing and Resurfacing	100,000
CDBG ADA Parking	25,000
Subtotal: Parks	<u>395,000</u>

Police

2-Police Vehicles	77,000
Outfit police Vehicles	15,700
RMS Hardware	5,000
4- Portable Radios	4,000
1 Mobile ALPR	17,000
2 MDT's	3,300
20 Body Worn Cameras	21,000
Lease Taser - Year Three	<u>2,200</u>

Subtotal: Police 145,200

Other Departments

Borough Bldg. Improv. Security	100,000
Administration Equip VOIP	30,000
Green Light Go Grant SR837	112,000
Road Signage Improvement	5,000
Stream Improvements	<u>40,000</u>
	<u>287,000</u>