

# **BOROUGH OF JEFFERSON HILLS PENNSYLVANIA**

## **Final 2015 BUDGET**



### MEMBERS OF BOROUGH COUNCIL

Christopher W. King - President  
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David E. Montgomery  
Mary K. Reynolds

Adopted December 8, 2014

### OFFICE OF THE MAYOR

Janice R. Cmar



## General Fund - Fund Balance

|  | <u>2012</u><br><u>Actual</u> | <u>2013</u><br><u>Actual</u> | <u>2014</u><br><u>Budget</u> | <u>2014</u><br><u>Estimate</u> | <u>2015</u><br><u>Budget</u> |
|--|------------------------------|------------------------------|------------------------------|--------------------------------|------------------------------|
| <b><u>General Fund - Fund Balances</u></b>                     |                              |                              |                              |                                |                              |
| <b>Fund Balance - Beginning</b>                                | \$ 3,339,945                 | \$ 3,449,721                 | \$ 3,750,349                 | \$ 3,384,905                   | \$ 3,088,937                 |
| Total Revenues   | 7,563,976                    | 7,594,184                    | 8,520,298                    | 8,461,911                      | 8,780,588                    |
| Total Expenditures   | (7,454,200)                  | (7,293,556)                  | (8,885,742)                  | (8,725,057)                    | (9,081,120)                  |
| <b>Fund Balance - Ending</b>                                   | <b><u>\$ 3,449,721</u></b>   | <b><u>\$ 3,750,349</u></b>   | <b><u>\$ 3,384,905</u></b>   | <b><u>\$ 3,121,759</u></b>     | <b><u>\$ 2,788,405</u></b>   |
| <b>Nonspendable:</b>   |                              |                              |                              |                                |                              |
| Prepaid Items  | 145,178                      | 178,952                      | 150,000                      | 150,000                        | 150,000                      |
| <b>Restricted for:</b>   |                              |                              |                              |                                |                              |
| Public Safety  | 80,002                       | 63,818                       | 64,189                       | 64,189                         | 64,189                       |
| <b>Committed to:</b>   |                              |                              |                              |                                |                              |
| Beedle Park Timbering  | 16,484                       | 16,484                       | 16,484                       | 16,484                         | 16,484                       |
| Natural Gas Royalties - Beedle Park                            | 14,189                       | 16,380                       | 18,189                       | 17,290                         | 18,190                       |
| Culture and Recreation   | 11,003                       | 15,203                       | 16,003                       | 19,968                         | 22,968                       |
| <b>Unassigned:</b>   |                              |                              |                              |                                |                              |
| Contingency Funds  | 266,865                      | 267,009                      | 267,009                      | 267,129                        | 267,333                      |
| General Funds  | 2,916,000                    | 3,192,503                    | 2,853,031                    | 2,553,877                      | 2,249,241                    |
| <b>Total Fund Balance</b>                                      | <b><u>\$ 3,449,721</u></b>   | <b><u>\$ 3,750,349</u></b>   | <b><u>\$ 3,384,905</u></b>   | <b><u>\$ 3,088,937</u></b>     | <b><u>\$ 2,788,405</u></b>   |
| <br>Unassigned Fund Balance as a<br>Percentage of Expenditures | <br>42.7%                    | <br>47.4%                    | <br>35.1%                    | <br>32.3%                      | <br>27.7%                    |





## General Fund Revenue Summary

|                                    | 2012<br>Actual      | 2013<br>Actual      | 2014<br>Budget      | 2014<br>Estimate    | 2015<br>Budget      |
|------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b><u>Tax Revenues</u></b>         |                     |                     |                     |                     |                     |
| Real Estate Taxes                  | \$ 3,099,401        | \$ 3,214,672        | \$ 4,015,000        | \$ 3,939,150        | \$ 4,075,000        |
| Earned Income Taxes                | 1,853,813           | 1,968,621           | 1,745,000           | 1,837,850           | 1,840,000           |
| Real Estate Transfer Tax           | 159,969             | 182,590             | 153,000             | 223,900             | 220,000             |
| Sales Tax                          | 234,242             | 252,434             | 250,000             | 258,400             | 260,000             |
| Mercantile Tax                     | 27,466              | 70,900              | 62,000              | 30,030              | 30,000              |
| Local Services Tax                 | 221,526             | 220,220             | 240,000             | 242,500             | 250,000             |
| Public Utility Realty Tax          | 7,158               | 7,249               | 7,200               | 6,904               | 6,750               |
| Payment in Lieu of Parking Tax     | 76,800              | 61,800              | 63,654              | 63,654              | 64,500              |
| <b>Total Tax Revenues</b>          | <b>\$ 5,680,375</b> | <b>\$ 5,978,486</b> | <b>\$ 6,535,854</b> | <b>\$ 6,602,388</b> | <b>\$ 6,746,250</b> |
| <b><u>Non-Tax Revenues</u></b>     |                     |                     |                     |                     |                     |
| Licenses and Permits               | 319,297             | 334,381             | 358,350             | 355,475             | 345,700             |
| Fines and Forfeits                 | 92,020              | 71,287              | 94,000              | 70,150              | 75,000              |
| Interest Earnings                  | 1,431               | 1,423               | 2,000               | 3,640               | 5,000               |
| Rents and Royalties                | 11,316              | 10,494              | 10,494              | 10,035              | 10,025              |
| Intergovernmental                  | 293,888             | 238,819             | 435,200             | 242,841             | 521,200             |
| Charges for Services               | 730,061             | 741,710             | 761,750             | 817,846             | 809,663             |
| Other Revenue                      | 316,514             | 88,707              | 122,650             | 159,536             | 67,750              |
| <b>Total Non-Tax Revenues</b>      | <b>\$ 1,764,527</b> | <b>\$ 1,486,821</b> | <b>\$ 1,784,444</b> | <b>\$ 1,659,523</b> | <b>\$ 1,834,338</b> |
| <b>Subtotal Operating Revenues</b> | <b>\$ 7,444,902</b> | <b>\$ 7,465,307</b> | <b>\$ 8,320,298</b> | <b>\$ 8,261,911</b> | <b>\$ 8,580,588</b> |
| Interfund Transfers In             | 100,000             | 100,000             | 200,000             | 200,000             | 200,000             |
| Forfeiture Account Rev/Exp         | 19,074              | (14,539)            | -                   | -                   | -                   |
| Use of Fund Balance                | -                   | -                   | 363,049             | 365,444             | 300,532             |
| <b>Total Revenue</b>               | <b>\$ 7,563,976</b> | <b>\$ 7,550,768</b> | <b>\$ 8,883,347</b> | <b>\$ 8,827,355</b> | <b>\$ 9,081,120</b> |



## General Fund Revenue Summary

|                                    | 2014<br>Budget      | 2014<br>Estimate    | 2015<br>Budget      | Increase/(Decrease) |                       |
|------------------------------------|---------------------|---------------------|---------------------|---------------------|-----------------------|
|                                    |                     |                     |                     | Budget v.<br>Budget | Estimate v.<br>Budget |
| <b>Tax Revenues</b>                |                     |                     |                     |                     |                       |
| Real Estate Taxes                  | \$ 4,015,000        | \$ 3,939,150        | \$ 4,075,000        | 1.5%                | 3.4%                  |
| Earned Income Taxes                | 1,745,000           | 1,837,850           | 1,840,000           | 5.4%                | 0.1%                  |
| Real Estate Transfer Tax           | 153,000             | 223,900             | 220,000             | 43.8%               | -1.7%                 |
| Sales Tax                          | 250,000             | 258,400             | 260,000             | 4.0%                | 0.6%                  |
| Mercantile Tax                     | 62,000              | 30,030              | 30,000              | -51.6%              | -0.1%                 |
| Local Services Tax                 | 240,000             | 242,500             | 250,000             | 4.2%                | 3.1%                  |
| Public Utility Realty Tax          | 7,200               | 6,904               | 6,750               | -6.3%               | -2.2%                 |
| Payment in Lieu of Parking Tax     | 63,654              | 63,654              | 64,500              | 1.3%                | 1.3%                  |
| <b>Total Tax Revenues</b>          | <b>\$ 6,535,854</b> | <b>\$ 6,602,388</b> | <b>\$ 6,746,250</b> | <b>3.2%</b>         | <b>2.2%</b>           |
| <b>Non-Tax Revenues</b>            |                     |                     |                     |                     |                       |
| Licenses and Permits               | 358,350             | 355,475             | 345,700             | -3.5%               | -2.7%                 |
| Fines and Forfeits                 | 94,000              | 70,150              | 75,000              | -20.2%              | 6.9%                  |
| Interest Earnings                  | 2,000               | 3,640               | 5,000               | 150.0%              | 37.4%                 |
| Rents and Royalties                | 10,494              | 10,035              | 10,025              | 0.0%                | -0.1%                 |
| Intergovernmental                  | 435,200             | 242,841             | 521,200             | 19.8%               | 114.6%                |
| Charges for Services               | 761,750             | 817,846             | 809,663             | 6.3%                | -1.0%                 |
| Other Revenue                      | 122,650             | 159,536             | 67,750              | -44.8%              | -57.5%                |
| <b>Total Non-Tax Revenues</b>      | <b>\$ 1,784,444</b> | <b>\$ 1,659,523</b> | <b>\$ 1,834,338</b> | <b>2.8%</b>         | <b>10.5%</b>          |
| <b>Subtotal Operating Revenues</b> | <b>\$ 8,320,298</b> | <b>\$ 8,261,911</b> | <b>\$ 8,580,588</b> | <b>3.1%</b>         | <b>3.9%</b>           |
| Interfund Transfers In             | 200,000             | 200,000             | 200,000             | 0.0%                | 0.0%                  |
| Forfeiture Account Revenue         | -                   | -                   | -                   | 0.0%                | 0.0%                  |
| Use of Fund Balance                | 363,049             | 365,444             | 300,532             | -17.2%              | 0.0%                  |
| <b>Total Revenue</b>               | <b>\$ 8,883,347</b> | <b>\$ 8,827,355</b> | <b>\$ 9,081,120</b> | <b>2.2%</b>         | <b>2.9%</b>           |



## Real Estate Taxes

| <u>Real Estate Taxes</u>            | <u>2012<br/>Actual</u>     | <u>2013<br/>Actual</u>     | <u>2014<br/>Budget</u>     | <u>2014<br/>Estimate</u>   | <u>2015<br/>Budget</u>     |
|-------------------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| 01-301-100 Current Year Real Estate | \$ 2,919,253               | \$ 3,037,383               | \$ 3,840,000               | \$ 3,810,000               | \$ 3,900,000               |
| 01-301-200 Prior Year Real Estate   | 65,897                     | 40,714                     | 65,000                     | 27,750                     | 65,000                     |
| 01-301-300 Delinquent Real Estate   | 86,436                     | 118,026                    | 85,000                     | 80,000                     | 85,000                     |
| 01-301-600 Interim Real Estate      | 27,815                     | 18,549                     | 25,000                     | 21,400                     | 25,000                     |
| <b>Total Real Estate Taxes</b>      | <b><u>\$ 3,099,401</u></b> | <b><u>\$ 3,214,672</u></b> | <b><u>\$ 4,015,000</u></b> | <b><u>\$ 3,939,150</u></b> | <b><u>\$ 4,075,000</u></b> |



## Earned Income Taxes

| <b>Earned Income Taxes</b>                | <b>2012<br/>Actual</b> | <b>2013<br/>Actual</b> | <b>2014<br/>Budget</b> | <b>2014<br/>Estimate</b> | <b>2015<br/>Budget</b> |
|---|------------------------|------------------------|------------------------|--------------------------|------------------------|
| 01-310-210 Current Earned Income Taxes    | \$ 1,781,382           | \$ 1,408,209           | \$ 1,245,000           | \$ 1,264,700             | \$ 1,290,000           |
| 01-310-220 Prior Year Earned Income Taxes | -                      | 482,255                | 445,000                | 501,400                  | 480,000                |
| 01-310-230 Delinquent Earned Income Taxes | 72,431                 | 78,157                 | 55,000                 | 71,750                   | 70,000                 |
| <b>Total Earned Income Taxes</b>          | <b>\$ 1,853,813</b>    | <b>\$ 1,968,621</b>    | <b>\$ 1,745,000</b>    | <b>\$ 1,837,850</b>      | <b>\$ 1,840,000</b>    |



## Other Taxes

| <u>Other Taxes</u>                        | <u>2012<br/>Actual</u> | <u>2013<br/>Actual</u> | <u>2014<br/>Budget</u> | <u>2014<br/>Estimate</u> | <u>2015<br/>Budget</u> |
|---|------------------------|------------------------|------------------------|--------------------------|------------------------|
| 01-310-100 Real Estate Transfer Tax       | \$ 159,969             | \$ 182,590             | \$ 153,000             | \$ 223,900               | \$ 220,000             |
| 01-310-300 Sales Tax                      | 234,242                | 252,434                | 250,000                | 258,400                  | 260,000                |
| 01-310-310 Mercantile Tax                 | 27,466                 | 70,900                 | 62,000                 | 30,030                   | 30,000                 |
| 01-310-500 Local Services Tax             | 221,526                | 220,220                | 240,000                | 242,500                  | 250,000                |
| 01-355-100 Public Utility Realty Tax      | 7,158                  | 7,249                  | 7,200                  | 6,904                    | 6,750                  |
| 01-310-800 Payment in Lieu of Parking Tax | 76,800                 | 61,800                 | 63,654                 | 63,654                   | 64,500                 |
| <b>Total Other Taxes</b>                  | <b>\$ 727,161</b>      | <b>\$ 795,193</b>      | <b>\$ 775,854</b>      | <b>\$ 825,388</b>        | <b>\$ 831,250</b>      |





## Licenses and Permits

| Licenses and Permits                       | 2012<br>Actual    | 2013<br>Actual    | 2014<br>Budget    | 2014<br>Estimate  | 2015<br>Budget    |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|
| 01-321-740 Coin Operated Machine Licenses  | \$ 14,250         | \$ 15,250         | \$ 15,250         | \$ 16,500         | \$ 16,500         |
| 01-321-800 Cable Television Franchise Fees | 204,297           | 199,105           | 210,000           | 212,000           | 210,000           |
| 01-321-910 Misc Permits & Fees             | 150               | 820               | 500               | 1,650             | 500               |
| 01-322-500 Street Opening Permits          | 2,918             | 4,135             | 4,000             | 1,425             | 2,500             |
| 01-322-900 Grading Permits                 | 2,275             | 3,397             | 15,000            | 2,500             | 3,000             |
| 01-355-400 Beverage License                | 3,150             | 3,025             | 3,100             | 2,725             | 2,700             |
| 01-362-410 Building Permits                | 81,315            | 97,518            | 100,000           | 106,250           | 100,000           |
| 01-362-450 Occupancy Permits               | 10,942            | 11,131            | 10,500            | 12,425            | 10,500            |
| <b>Total Licenses and Permits</b>          | <b>\$ 319,297</b> | <b>\$ 334,381</b> | <b>\$ 358,350</b> | <b>\$ 355,475</b> | <b>\$ 345,700</b> |



## Fines and Forfeits

| <b>Fines and Forfeits</b>                   | <b>2012<br/>Actual</b> | <b>2013<br/>Actual</b> | <b>2014<br/>Budget</b> | <b>2014<br/>Estimate</b> | <b>2015<br/>Budget</b> |
|---|------------------------|------------------------|------------------------|--------------------------|------------------------|
| 01-331-110 Code Violations-Magistrate Fines | \$ 57,001              | \$ 53,411              | \$ 65,000              | \$ 44,400                | \$ 50,000              |
| 01-331-120 Criminal Violations-County Court | 25,516                 | \$ 11,918              | 20,000                 | 21,360                   | 20,000                 |
| 01-331-130 State Police Fines               | 9,503                  | \$ 5,958               | 9,000                  | 4,390                    | 5,000                  |
| <b>Total Fines and Forfeits</b>             | <b>\$ 92,020</b>       | <b>\$ 71,287</b>       | <b>\$ 94,000</b>       | <b>\$ 70,150</b>         | <b>\$ 75,000</b>       |



## Interest

| <u>Interest Earnings</u>             | <u>2012<br/>Actual</u> | <u>2013<br/>Actual</u> | <u>2014<br/>Budget</u> | <u>2014<br/>Estimate</u> | <u>2015<br/>Budget</u> |
|--------------------------------------|------------------------|------------------------|------------------------|--------------------------|------------------------|
| 01-341-040 Interest from Investments | \$ 1,431               | \$ 1,423               | \$ 2,000               | \$ 3,640                 | \$ 5,000               |
| <b>Total Interest Earnings</b>       | <b>\$ 1,431</b>        | <b>\$ 1,423</b>        | <b>\$ 2,000</b>        | <b>\$ 3,640</b>          | <b>\$ 5,000</b>        |



## Rents and Royalties

| <u>Rents and Royalties</u>            | <u>2012<br/>Actual</u> | <u>2013<br/>Actual</u> | <u>2014<br/>Budget</u> | <u>2014<br/>Estimate</u> | <u>2015<br/>Budget</u> |
|---------------------------------------|------------------------|------------------------|------------------------|--------------------------|------------------------|
| 01-342-510 Royalties from Natural Gas | \$ 2,191               | \$ 1,369               | \$ 1,369               | \$ 910                   | \$ 900                 |
| 01-342-530 Cell Tower Rental          | 9,125                  | 9,125                  | 9,125                  | 9,125                    | 9,125                  |
| <b>Total Rents and Royalties</b>      | <b>\$ 11,316</b>       | <b>\$ 10,494</b>       | <b>\$ 10,494</b>       | <b>\$ 10,035</b>         | <b>\$ 10,025</b>       |



## Intergovernmental

| <b>Intergovernmental</b>                  | <b>2012<br/>Actual</b> | <b>2013<br/>Actual</b> | <b>2014<br/>Budget</b> | <b>2014<br/>Estimate</b> | <b>2015<br/>Budget</b> |
|---|------------------------|------------------------|------------------------|--------------------------|------------------------|
| 01-351-002 Police Vest Grant              | \$ 844                 | \$ -                   | \$ 500                 | \$ -                     | \$ -                   |
| 01-354-090 Growing Greener - Peters Creek | 70,000                 | -                      | 110,500                | -                        | -                      |
| 01-354-095 DCNR Grant                     | -                      | -                      | 100,000                | -                        | 100,000                |
| 01-354-098 Stream Improvements            | -                      | -                      | -                      | -                        | 182,900                |
| 01-355-013 Act 13 Impact Fee              | 1,200                  | 2,146                  | 2,200                  | 2,738                    | 2,700                  |
| 01-355-500 Pension System State Aid       | 160,925                | 167,027                | 158,000                | 174,271                  | 170,000                |
| 01-355-700 Foreign Fire Insurance Premium | 60,919                 | 69,646                 | 64,000                 | 65,832                   | 65,600                 |
| <b>Total Intergovernmental</b>            | <b>\$ 293,888</b>      | <b>\$ 238,819</b>      | <b>\$ 435,200</b>      | <b>\$ 242,841</b>        | <b>\$ 521,200</b>      |



## Charges for Services

| Charges for Services                       | 2012<br>Actual    | 2013<br>Actual    | 2014<br>Budget    | 2014<br>Estimate  | 2015<br>Budget    |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|
| 01-361-300 Subdivision & Land Develop. Fee | \$ 3,009          | \$ 3,127          | \$ 3,500          | \$ 3,510          | \$ 3,500          |
| 01-361-340 Hearing Fee                     | 850               | 3,650             | 1,500             | 3,600             | 2,000             |
| 01-361-700 Copies and Lien Letters         | 5,789             | 4,809             | 5,250             | 5,960             | 6,000             |
| 01-361-800 Defrayment Fees                 | 2,100             | 1,800             | 2,000             | 2,000             | 2,000             |
| 01-361-900 Recreation/Library Fee          | 4,200             | 5,600             | 2,000             | 4,765             | 3,000             |
| 01-362-100 Police Services                 | 20,391            | 21,404            | 27,500            | 54,000            | 40,000            |
| 01-362-110 Police Reports                  | 2,646             | 3,521             | 3,000             | 4,320             | 3,000             |
| 01-362-140 School Crossing Guards          | 16,696            | 6,851             | 21,000            | 9,500             | 15,000            |
| 01-363-300 Street Lighting Charges         | 4,469             | 2,477             | 3,500             | 3,575             | 3,500             |
| 01-363-510 PennDOT Snow Removal            | 43,429            | 57,151            | 45,000            | 45,000            | 32,163            |
| 01-364-300 Garbage User Fees               | 592,166           | 599,709           | 610,000           | 647,200           | 665,000           |
| 01-367-300 Recreation Permit Fees          | 27,455            | 26,625            | 27,500            | 26,850            | 27,000            |
| 01-367-310 Recreation Programs             | 5,681             | 4,986             | 5,000             | 7,566             | 7,500             |
| 01-367-400 Community Relations Services    | 1,180             | -                 | -                 | -                 | -                 |
| <b>Total Charges for Services</b>          | <b>\$ 730,061</b> | <b>\$ 741,710</b> | <b>\$ 756,750</b> | <b>\$ 817,846</b> | <b>\$ 809,663</b> |



## Other Revenues

| Other Revenue                              | 2012<br>Actual    | 2013<br>Actual   | 2014<br>Budget    | 2014<br>Estimate  | 2015<br>Budget   |
|--|-------------------|------------------|-------------------|-------------------|------------------|
| 01-387-000 Donation from Private Sources   | \$ 375            | \$ 50            | \$ 250            | \$ -              | \$ 50            |
| 01-387-100 Donations - Easter Egg Hunt     | 33                | -                | -                 | -                 | 50               |
| 01-387-101 Donations - Clean Up Day        | 100               | 100              | 100               | -                 | 50               |
| 01-387-102 Donations - Fish For Fun        | 80                | -                | 100               | 35                | 50               |
| 01-387-103 Donations - Light Up Night      | 500               | -                | 200               | -                 | 50               |
| 01-380-000 Miscellaneous                   | 1                 | -                | -                 | -                 | -                |
| 01-391-100 Workers' Compensation Payments  | 53,068            | -                | 50,000            | 68,145            | 25,000           |
| 01-391-101 Workers' Compensation Dividends | 30,329            | 42,207           | 20,000            | 22,888            | -                |
| 01-392-000 Refunds and Reimbursements      | 1,145             | 7,050            | 2,500             | 29,668            | 2,500            |
| 01-392-100 Employee Hospitalization Reimb. | 36,955            | 35,497           | 40,000            | 38,800            | 40,000           |
| 01-392-110 Refund of Fuel Taxes            | 9,015             | 9,370            | 9,500             | -                 | -                |
| 01-392-654 Transfer from Escrow - Interest | 184,913           | -                | -                 | -                 | -                |
| <b>Total Other Revenue</b>                 | <b>\$ 316,514</b> | <b>\$ 94,274</b> | <b>\$ 122,650</b> | <b>\$ 159,536</b> | <b>\$ 67,750</b> |



## Interfund Transfers In

| <b>Interfund Transfers In</b>               | <b>2012<br/>Actual</b> | <b>2013<br/>Actual</b> | <b>2014<br/>Budget</b> | <b>2014<br/>Estimate</b> | <b>2015<br/>Budget</b> |
|---|------------------------|------------------------|------------------------|--------------------------|------------------------|
| 01-392-008 Transfer from Sewer Revenue Fund | \$ 100,000             | \$ 100,000             | \$ 200,000             | \$ 200,000               | \$ 200,000             |
| 01-392-004 Transfer from Special Account    | -                      | -                      | -                      | -                        | -                      |
| <b>Total Interfund Transfers In</b>         | <b>\$ 100,000</b>      | <b>\$ 100,000</b>      | <b>\$ 200,000</b>      | <b>\$ 200,000</b>        | <b>\$ 200,000</b>      |





## General Fund Expenditure Summary

|  | 2012<br>Actual      | 2013<br>Actual      | 2014<br>Budget      | 2014<br>Estimate    | 2015<br>Budget      |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b><u>Operating Expenditures</u></b>     |                     |                     |                     |                     |                     |
| <b><u>General Government</u></b>         |                     |                     |                     |                     |                     |
| Mayor and Council                        | \$ 54,684           | \$ 63,515           | \$ 62,580           | \$ 61,240           | \$ 58,480           |
| Finance and Administration               | 555,565             | 458,866             | 652,995             | 643,179             | 717,370             |
| Tax Collection                           | 84,842              | 99,336              | 91,092              | 67,517              | 71,318              |
| Borough Building                         | 159,130             | 154,255             | 190,450             | 195,450             | 219,175             |
| <b>Subtotal General Government</b>       | <b>854,221</b>      | <b>775,972</b>      | <b>997,117</b>      | <b>967,386</b>      | <b>1,066,343</b>    |
| <b><u>Public Safety</u></b>              |                     |                     |                     |                     |                     |
| Police Protection                        | 2,599,589           | 2,532,958           | 2,935,091           | 2,849,365           | 2,848,772           |
| Fire Protection                          | 183,350             | 242,745             | 223,460             | 222,070             | 228,075             |
| Planning and Zoning                      | 328,832             | 361,268             | 326,289             | 262,849             | 303,788             |
| <b>Subtotal Public Safety</b>            | <b>3,111,771</b>    | <b>3,136,971</b>    | <b>3,484,840</b>    | <b>3,334,284</b>    | <b>3,380,635</b>    |
| Health and Human Services                | 10,100              | 10,640              | 11,500              | 11,500              | 11,500              |
| Sanitation and Recycling                 | 630,009             | 669,254             | 625,573             | 617,760             | 639,217             |
| Public Works                             | 964,490             | 1,053,334           | 1,114,364           | 1,091,131           | 1,158,590           |
| Recreation, Parks and Library            | 321,727             | 350,807             | 399,466             | 369,817             | 407,583             |
| Unallocated Costs                        | 458,589             | 265,674             | 351,274             | 271,736             | 344,774             |
| <b>Total Operating Expenditures</b>      | <b>\$ 6,350,907</b> | <b>\$ 6,262,652</b> | <b>\$ 6,984,134</b> | <b>\$ 6,663,614</b> | <b>\$ 7,008,642</b> |
| <b><u>Non-Operating Expenditures</u></b> |                     |                     |                     |                     |                     |
| Debt Service                             | \$ 356,270          | \$ 350,209          | \$ 493,376          | \$ 493,626          | \$ 500,731          |
| <b><u>Capital Projects</u></b>           |                     |                     |                     |                     |                     |
| Capital Improvements                     | 539,627             | 404,701             | 1,048,362           | 1,113,807           | 1,017,300           |
| Buildings                                | 9,855               | 17,497              | 167,500             | 211,600             | 247,500             |
| Machinery and Equipment                  | 167,304             | 258,497             | 147,100             | 211,575             | 230,500             |
| <b>Subtotal Capital Projects</b>         | <b>716,786</b>      | <b>680,695</b>      | <b>1,362,962</b>    | <b>1,536,982</b>    | <b>1,495,300</b>    |
| <b>Total Non-Operating Expend.</b>       | <b>\$ 1,073,056</b> | <b>\$ 1,030,904</b> | <b>\$ 1,856,338</b> | <b>\$ 2,030,608</b> | <b>\$ 1,996,031</b> |
| <b>Subtotal Expenditures</b>             | <b>\$ 7,423,963</b> | <b>\$ 7,293,556</b> | <b>\$ 8,840,472</b> | <b>\$ 8,694,222</b> | <b>\$ 9,004,673</b> |
| Interfund Transfers Out                  | 11,720              | -                   | 45,270              | 30,835              | 76,447              |
| Forfeiture Account Expenditures          | 18,517              | 15,000              | -                   | -                   | -                   |
| Surplus to Fund Balance                  | 109,776             | 300,628             | -                   | -                   | -                   |
| <b>Total Expenditures</b>                | <b>\$ 7,563,976</b> | <b>\$ 7,609,184</b> | <b>\$ 8,885,742</b> | <b>\$ 8,725,057</b> | <b>\$ 9,081,120</b> |





## General Fund Expenditure Summary

|  | 2014<br>Budget      | 2014<br>Estimate    | 2015<br>Budget      | Increase/(Decrease) |                       |
|--|---------------------|---------------------|---------------------|---------------------|-----------------------|
|  |                     |                     |                     | Budget v.<br>Budget | Estimate v.<br>Budget |
| <b><u>Operating Expenditures</u></b>     |                     |                     |                     |                     |                       |
| <b><u>General Government</u></b>         |                     |                     |                     |                     |                       |
| Mayor and Council                        | \$ 62,580           | \$ 61,240           | \$ 58,480           | -6.6%               | -4.5%                 |
| Finance and Administration               | 652,995             | 643,179             | 717,370             | 9.9%                | 11.5%                 |
| Tax Collection                           | 91,092              | 67,517              | 71,318              | -21.7%              | 5.6%                  |
| Borough Building                         | 190,450             | 195,450             | 219,175             | 15.1%               | 12.1%                 |
| <b>Subtotal General Government</b>       | <b>997,117</b>      | <b>967,386</b>      | <b>1,066,343</b>    | <b>6.9%</b>         | <b>10.2%</b>          |
| <b><u>Public Safety</u></b>              |                     |                     |                     |                     |                       |
| Police Protection                        | 2,935,091           | 2,849,365           | 2,848,772           | -2.9%               | 0.0%                  |
| Fire Protection                          | 223,460             | 222,070             | 228,075             | 2.1%                | 2.7%                  |
| Planning and Zoning                      | 326,289             | 262,849             | 303,788             | -6.9%               | 15.6%                 |
| <b>Subtotal Public Safety</b>            | <b>3,484,840</b>    | <b>3,334,284</b>    | <b>3,380,635</b>    | <b>-3.0%</b>        | <b>1.4%</b>           |
| Health and Human Services                | 11,500              | 11,500              | 11,500              | 0.0%                | 0.0%                  |
| Sanitation and Recycling                 | 625,573             | 617,760             | 639,217             | 2.2%                | 3.5%                  |
| Public Works                             | 1,114,364           | 1,091,131           | 1,158,590           | 4.0%                | 6.2%                  |
| Recreation, Parks and Library            | 399,466             | 369,817             | 407,583             | 2.0%                | 10.2%                 |
| Unallocated Costs                        | 351,274             | 271,736             | 344,774             | -1.9%               | 26.9%                 |
| <b>Total Operating Expenditures</b>      | <b>\$ 6,984,134</b> | <b>\$ 6,663,614</b> | <b>\$ 7,008,642</b> | <b>0.4%</b>         | <b>5.2%</b>           |
| <b><u>Non-Operating Expenditures</u></b> |                     |                     |                     |                     |                       |
| Debt Service                             | \$ 493,376          | \$ 493,626          | \$ 500,731          | 1.5%                | 1.4%                  |
| <b><u>Capital Projects</u></b>           |                     |                     |                     |                     |                       |
| Capital Improvements                     | 1,048,362           | 1,113,807           | 1,017,300           | -3.0%               | -8.7%                 |
| Buildings                                | 167,500             | 211,600             | 247,500             | 47.8%               | 17.0%                 |
| Machinery and Equipment                  | 147,100             | 211,575             | 230,500             | 56.7%               | 8.9%                  |
| <b>Subtotal Capital Projects</b>         | <b>1,362,962</b>    | <b>1,536,982</b>    | <b>1,495,300</b>    | <b>9.7%</b>         | <b>-2.7%</b>          |
| <b>Total Non-Operating Expend.</b>       | <b>\$ 1,856,338</b> | <b>\$ 2,030,608</b> | <b>\$ 1,996,031</b> | <b>7.5%</b>         | <b>-1.7%</b>          |
| <b>Subtotal Expenditures</b>             | <b>\$ 8,840,472</b> | <b>\$ 8,694,222</b> | <b>\$ 9,004,673</b> | <b>1.9%</b>         | <b>3.6%</b>           |
| Interfund Transfers Out                  | 45,270              | 30,835              | 76,447              | 68.9%               | 147.9%                |
| Forfeiture Account Expenditures          | -                   | -                   | -                   | 0.0%                | 0.0%                  |
| <b>Total Expenditures</b>                | <b>\$ 8,885,742</b> | <b>\$ 8,725,057</b> | <b>\$ 9,081,120</b> | <b>2.2%</b>         | <b>4.1%</b>           |



## Mayor and Council

|  | <u>2012<br/>Actual</u> | <u>2013<br/>Actual</u> | <u>2014<br/>Budget</u> | <u>2014<br/>Estimate</u> | <u>2015<br/>Budget</u> |
|--|------------------------|------------------------|------------------------|--------------------------|------------------------|
| <b>Mayor and Council</b>                     |                        |                        |                        |                          |                        |
| Personal Services                            | \$ 21,350              | \$ 21,116              | \$ 21,530              | \$ 21,530                | \$ 21,530              |
| Contractual Services and Commodities         | 33,334                 | 42,399                 | 41,050                 | 39,710                   | 36,950                 |
| <b>Total Mayor and Council</b>               | <u>\$ 54,684</u>       | <u>\$ 63,515</u>       | <u>\$ 62,580</u>       | <u>\$ 61,240</u>         | <u>\$ 58,480</u>       |
| <br>   |                        |                        |                        |                          |                        |
|  | <u>2012<br/>Actual</u> | <u>2013<br/>Actual</u> | <u>2014<br/>Budget</u> | <u>2014<br/>Estimate</u> | <u>2015<br/>Budget</u> |
| <b>Mayor and Council</b>                     |                        |                        |                        |                          |                        |
| <u>Personal Services</u>                     |                        |                        |                        |                          |                        |
| 01-400-105 Mayor                             | \$ 4,000               | \$ 3,769               | \$ 4,000               | \$ 4,000                 | \$ 4,000               |
| 01-400-106 Council                           | 15,833                 | 15,846                 | 16,000                 | 16,000                   | 16,000                 |
| 01-400-192 Fica & Medicare                   | 1,517                  | 1,501                  | 1,530                  | 1,530                    | 1,530                  |
| Total Personal Services                      | <u>21,350</u>          | <u>21,116</u>          | <u>21,530</u>          | <u>21,530</u>            | <u>21,530</u>          |
| <u>Contractual Services and Commodities</u>  |                        |                        |                        |                          |                        |
| 01-400-216 General Expense                   | 323                    | 130                    | 100                    | 100                      | 200                    |
| 01-400-352 Public Officials Liability        | 24,965                 | 32,320                 | 30,000                 | 29,000                   | 25,000                 |
| 01-400-353 Insurance Bonding                 | 200                    | 200                    | 250                    | 250                      | 250                    |
| 01-400-420 Dues, Subscriptions & Memberships | 6,359                  | 6,334                  | 6,500                  | 6,500                    | 6,500                  |
| 01-400-460 Education, Training & Conferences | 1,487                  | 3,415                  | 4,200                  | 3,860                    | 5,000                  |
| Total Contractual Services and Commodities   | <u>33,334</u>          | <u>42,399</u>          | <u>41,050</u>          | <u>39,710</u>            | <u>36,950</u>          |
| <b>Total Mayor and Council</b>               | <u>\$ 54,684</u>       | <u>\$ 63,515</u>       | <u>\$ 62,580</u>       | <u>\$ 61,240</u>         | <u>\$ 58,480</u>       |



## Finance and Administration

|   | 2012<br>Actual    | 2013<br>Actual    | 2014<br>Budget    | 2014<br>Estimate  | 2015<br>Budget    |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Finance and Administration</b>       |                   |                   |                   |                   |                   |
| Personal Services                       | \$ 339,287        | \$ 295,422        | \$ 434,645        | \$ 471,459        | \$ 503,370        |
| Contractual Services and Commodities    | 216,278           | 163,444           | 218,350           | 171,720           | 214,000           |
| <b>Total Finance and Administration</b> | <b>\$ 555,565</b> | <b>\$ 458,866</b> | <b>\$ 652,995</b> | <b>\$ 643,179</b> | <b>\$ 717,370</b> |

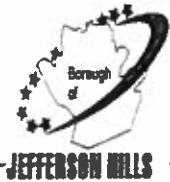
|   | 2012<br>Actual    | 2013<br>Actual    | 2014<br>Budget    | 2014<br>Estimate  | 2015<br>Budget    |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Finance and Administration</b>                 |                   |                   |                   |                   |                   |
| <u>Personal Services</u>                          |                   |                   |                   |                   |                   |
| 01-402-110 Manager                                | \$ 80,961         | \$ 33,161         | \$ 83,595         | \$ 80,160         | \$ 86,210         |
| 01-402-112 Finance Officer                        | 55,333            | 55,333            | 64,000            | 59,660            | 65,920            |
| 01-402-113 Engineer                               | -                 | -                 | 37,500            | 72,175            | 76,220            |
| 01-402-114 Clerical                               | 90,243            | 92,306            | 94,475            | 94,475            | 96,365            |
| 01-402-120 Intern                                 | -                 | -                 | -                 | -                 | 5,000             |
| 01-402-123 Comm. Relations Coordinator            | 6,143             | 3,506             | 6,500             | 6,200             | 6,700             |
| 01-402-179 Longevity Pay                          | 1,135             | 1,205             | 1,275             | 1,275             | 1,325             |
| 01-402-180 Overtime Pay                           | 5,486             | 5,400             | 6,813             | 14,425            | 12,800            |
| 01-402-184 Sick Pay Buy Back                      | -                 | 235               | 500               | -                 | 500               |
| 01-402-192 Fica & Medicare                        | 19,262            | 16,538            | 22,541            | 26,120            | 26,128            |
| 01-402-193 Defined Benefit Pension - Service Emp. | 7,241             | 7,241             | 7,477             | 7,477             | 7,950             |
| 01-402-194 Unemployment Compensation              | 2,838             | 3,196             | 2,404             | 2,058             | 3,500             |
| 01-402-195 Workers' Compensation                  | -                 | 2,448             | 2,382             | 2,400             | 3,000             |
| 01-402-196 Health, Vision & Dental Insurance      | 48,241            | 50,105            | 71,982            | 71,950            | 77,875            |
| 01-402-197 Disbursement Pension - Admin           | 10,426            | 11,524            | 12,950            | 12,950            | 13,800            |
| 01-402-198 Defined Contribution Pension - Admin   | 9,531             | 10,590            | 16,104            | 16,104            | 15,802            |
| 01-402-199 Life Insurance                         | 818               | 871               | 1,267             | 1,200             | 1,300             |
| 01-402-19A AD&D                                   | 62                | 66                | 96                | 80                | 100               |
| 01-402-19B Short Term Disability                  | 1,567             | 1,697             | 2,784             | 2,750             | 2,875             |
| Total Personal Services                           | 339,287           | 295,422           | 434,645           | 471,459           | 503,370           |
| <u>Contractual Services and Commodities</u>       |                   |                   |                   |                   |                   |
| 01-402-210 Office Supplies                        | 4,975             | 3,546             | 5,000             | 3,965             | 5,000             |
| 01-402-216 General Expense                        | 3,460             | 5,552             | 5,000             | 6,500             | 7,500             |
| 01-402-260 Minor Equipment                        | 1,320             | 500               | 3,000             | 1,500             | 3,000             |
| 01-402-311 Auditing Services                      | 13,400            | 13,400            | 13,500            | 15,000            | 15,500            |
| 01-402-312 Consulting Services                    | 3,700             | 460               | 10,000            | 1,500             | 10,000            |
| 01-402-313 Engineering Services                   | 32,302            | 22,326            | 15,000            | 15,000            | 15,000            |
| 01-402-314 Legal Services                         | 106,518           | 68,713            | 115,000           | 82,850            | 100,000           |
| 01-402-320 Communications Expense                 | 695               | 778               | 1,000             | 1,500             | 1,500             |
| 01-402-340 Advertising & Printing                 | 20,329            | 24,293            | 20,750            | 18,330            | 20,000            |
| 01-402-353 Insurance Bonding                      | 633               | 968               | 1,000             | 640               | 1,000             |
| 01-402-374 Office Equip. - Repairs and Mte.       | 15,535            | 4,486             | 13,000            | 5,850             | 13,000            |
| 01-402-384 Rent of Machinery & Equipment          | 3,512             | 4,688             | 4,000             | 6,775             | 6,000             |
| 01-402-420 Dues, Subscriptions & Memberships      | 2,409             | 8,022             | 4,600             | 1,825             | 5,000             |
| 01-402-452 Contracted IT/Network Services         | 2,999             | 3,665             | 4,000             | 7,885             | 6,500             |
| 01-402-460 Education, Training & Conferences      | 4,491             | 2,047             | 3,500             | 2,600             | 5,000             |
| Total Contractual Services and Commodities        | 216,278           | 163,444           | 218,350           | 171,720           | 214,000           |
| <b>Total Finance and Administration</b>           | <b>\$ 555,565</b> | <b>\$ 458,866</b> | <b>\$ 652,995</b> | <b>\$ 643,179</b> | <b>\$ 717,370</b> |



## Tax Collection

|                                      | 2012<br>Actual   | 2013<br>Actual   | 2014<br>Budget   | 2014<br>Estimate | 2015<br>Budget   |
|--------------------------------------|------------------|------------------|------------------|------------------|------------------|
| <b>Tax Collection</b>                |                  |                  |                  |                  |                  |
| Personal Services                    | \$ 10,781        | \$ 11,327        | \$ 11,842        | \$ 11,842        | \$ 12,918        |
| Contractual Services and Commodities | 74,061           | 88,009           | 79,250           | 55,675           | 58,400           |
| <b>Total Tax Collection</b>          | <b>\$ 84,842</b> | <b>\$ 99,336</b> | <b>\$ 91,092</b> | <b>\$ 67,517</b> | <b>\$ 71,318</b> |

|  | 2012<br>Actual   | 2013<br>Actual   | 2014<br>Budget   | 2014<br>Estimate | 2015<br>Budget   |
|--|------------------|------------------|------------------|------------------|------------------|
| <b>Tax Collection</b>                          |                  |                  |                  |                  |                  |
| <u>Personal Services</u>                       |                  |                  |                  |                  |                  |
| 01-403-107 Real Estate Tax Collector           | \$ 10,015        | \$ 10,522        | \$ 11,000        | \$ 11,000        | \$ 12,000        |
| 01-403-192 Fica & Medicare                     | 766              | 805              | 842              | 842              | 918              |
| Total Personal Services                        | <u>10,781</u>    | <u>11,327</u>    | <u>11,842</u>    | <u>11,842</u>    | <u>12,918</u>    |
| <u>Contractual Services and Commodities</u>    |                  |                  |                  |                  |                  |
| 01-403-210 Office Supplies                     | 5,382            | 5,486            | 5,500            | 4,850            | 5,600            |
| 01-403-310 Commissions - EIT, LST & Mercantile | 39,448           | 36,589           | 40,000           | 38,750           | 40,000           |
| 01-403-312 Consulting Services                 | -                | 1,601            | 1,500            | 500              | 1,500            |
| 01-403-314 Legal Services                      | 3,560            | 3,760            | 3,900            | 4,950            | 5,000            |
| 01-403-315 Commissions - Interim Real Estate   | 540              | -                | -                | -                | -                |
| 01-403-316 Commissions - Delinquent RE Taxes   | 17,153           | 23,998           | 20,000           | 950              | -                |
| 01-403-353 Insurance Bonding                   | 6,815            | 15,309           | 7,000            | 3,800            | 3,800            |
| 01-403-452 Contracted IT/Network Services      | 1,163            | 1,266            | 1,350            | 1,875            | 2,500            |
| Total Contractual Services and Commodities     | <u>74,061</u>    | <u>88,009</u>    | <u>79,250</u>    | <u>55,675</u>    | <u>58,400</u>    |
| <b>Total Tax Collection</b>                    | <b>\$ 84,842</b> | <b>\$ 99,336</b> | <b>\$ 91,092</b> | <b>\$ 67,517</b> | <b>\$ 71,318</b> |



## Borough Building

|   | 2012<br>Actual    | 2013<br>Actual    | 2014<br>Budget    | 2014<br>Estimate  | 2015<br>Budget    |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Borough Building</b>                     |                   |                   |                   |                   |                   |
| Contractual Services and Commodities        | \$ 159,130        | \$ 154,255        | \$ 190,200        | \$ 195,450        | \$ 219,175        |
| <b>Total Borough Building</b>               | <b>\$ 159,130</b> | <b>\$ 154,255</b> | <b>\$ 190,200</b> | <b>\$ 195,450</b> | <b>\$ 219,175</b> |
|   |                   |                   |                   |                   |                   |
|   | 2012<br>Actual    | 2013<br>Actual    | 2014<br>Budget    | 2014<br>Estimate  | 2015<br>Budget    |
| <b>Borough Building</b>                     |                   |                   |                   |                   |                   |
| <u>Contractual Services and Commodities</u> |                   |                   |                   |                   |                   |
| 01-409-216 General Expense                  | \$ -              | \$ -              | \$ 200            | \$ 100            | \$ 200            |
| 01-409-220 Materials & Supplies             | 5,892             | 7,239             | 7,000             | 7,000             | 7,000             |
| 01-409-320 Communications Expense           | 19,155            | 22,714            | 22,000            | 28,000            | 28,000            |
| 01-409-360 Utilities                        | 70,705            | 71,960            | 90,000            | 84,800            | 110,000           |
| 01-409-370 Repairs & Maintenance            | 12,766            | 5,016             | 12,750            | 22,050            | 12,750            |
| 01-409-440 Custodial Services               | 22,782            | 23,810            | 25,000            | 23,600            | 27,475            |
| 01-409-450 Contracted Services              | 1,422             | 1,345             | 1,750             | 1,500             | 1,750             |
| 01-409-451 Contracted Maintenance Services  | 25,712            | 21,428            | 30,000            | 27,400            | 30,000            |
| 01-409-454 Landscaping                      | 696               | 743               | 1,500             | 1,000             | 2,000             |
| Total Contractual Services and Commodities  | 159,130           | 154,255           | 190,200           | 195,450           | 219,175           |
| <b>Total Borough Building</b>               | <b>\$ 159,130</b> | <b>\$ 154,255</b> | <b>\$ 190,200</b> | <b>\$ 195,450</b> | <b>\$ 219,175</b> |



## Police Protection

|  | <u>2012</u><br><u>Actual</u> | <u>2013</u><br><u>Actual</u> | <u>2014</u><br><u>Budget</u> | <u>2014</u><br><u>Estimate</u> | <u>2015</u><br><u>Budget</u> |
|--|------------------------------|------------------------------|------------------------------|--------------------------------|------------------------------|
| <b>Police Protection</b>                             |                              |                              |                              |                                |                              |
| Personal Services                                    | \$ 2,462,363                 | \$ 2,383,019                 | \$ 2,756,891                 | \$ 2,822,599                   | \$ 2,658,872                 |
| Contractual Services and Commodities                 | 137,226                      | 149,939                      | 178,200                      | 148,910                        | 169,900                      |
| <b>Total Police Protection</b>                       | <u>\$ 2,599,589</u>          | <u>\$ 2,532,958</u>          | <u>\$ 2,935,091</u>          | <u>\$ 2,971,509</u>            | <u>\$ 2,828,772</u>          |
| <b>Police Protection</b>                             | <u>2012</u>                  | <u>2013</u>                  | <u>2014</u>                  | <u>2014</u>                    | <u>2015</u>                  |
|  | <u>Actual</u>                | <u>Actual</u>                | <u>Budget</u>                | <u>Estimate</u>                | <u>Budget</u>                |
| <u>Personal Services</u>                             |                              |                              |                              |                                |                              |
| 01-410-110 Chief                                     | \$ 93,082                    | \$ 95,876                    | \$ 98,823                    | \$ 98,823                      | \$ 101,780                   |
| 01-410-112 Sergeants                                 | 512,528                      | 475,487                      | 468,804                      | 478,200                        | 460,510                      |
| 01-410-113 Patrolman                                 | 1,001,594                    | 799,452                      | 996,352                      | 997,200                        | 755,360                      |
| 01-410-114 Clerical                                  | 28,012                       | 15,924                       | 33,425                       | 33,425                         | 34,100                       |
| 01-410-122 Communication Specialist                  | 48,542                       | 40,106                       | 22,771                       | 22,450                         | 22,660                       |
| 01-410-179 Longevity Pay                             | 14,589                       | 13,140                       | 13,800                       | 13,800                         | 15,000                       |
| 01-410-180 Overtime Pay                              | 79,792                       | 80,144                       | 90,000                       | 100,000                        | 110,000                      |
| 01-410-183 Special Details - Reimbursed              | 21,773                       | 20,039                       | 33,000                       | 40,800                         | 40,000                       |
| 01-410-184 Sick Pay Buy Back                         | -                            | -                            | 8,400                        | 8,400                          | 8,400                        |
| 01-410-185 Vacation Pay Buy Back                     | 7,540                        | 3,530                        | 3,500                        | 3,500                          | 8,000                        |
| 01-410-188 Comp Time Buy Back                        | 21,354                       | 5,966                        | 25,000                       | 8,200                          | 30,000                       |
| 01-410-191 Uniform Allowance                         | 9,082                        | 9,480                        | 10,400                       | 10,140                         | 10,400                       |
| 01-410-192 Fica & Medicare                           | 131,364                      | 106,985                      | 137,231                      | 138,067                        | 125,120                      |
| 01-410-193 Defined Benefit Pension - Police          | 201,395                      | 219,854                      | 320,861                      | 320,861                        | 327,007                      |
| 01-410-194 Unemployment Compensation                 | 12,381                       | 12,087                       | 10,019                       | 8,860                          | 12,000                       |
| 01-410-195 Workers' Compensation                     | -                            | 217,728                      | 147,143                      | 187,000                        | 206,320                      |
| 01-410-196 Health, Vision & Dental Insurance         | 261,084                      | 249,430                      | 313,528                      | 329,200                        | 367,250                      |
| 01-410-197 Disbursement Pension - Police             | 2,873                        | 2,751                        | 6,178                        | 6,000                          | 6,850                        |
| 01-410-198 Defined Contribution Pension - Police     | 6,489                        | 6,682                        | 6,884                        | 6,920                          | 7,125                        |
| 01-410-199 Life Insurance                            | 4,792                        | 5,346                        | 5,864                        | 5,828                          | 5,900                        |
| 01-410-19A AD&D                                      | 363                          | (1,163)                      | 444                          | 405                            | 450                          |
| 01-410-19B Short Term Disability                     | 3,734                        | 4,175                        | 4,464                        | 4,520                          | 4,640                        |
| Total Personal Services                              | <u>2,462,363</u>             | <u>2,383,019</u>             | <u>2,756,891</u>             | <u>2,822,599</u>               | <u>2,658,872</u>             |
| <u>Contractual Services and Commodities</u>          |                              |                              |                              |                                |                              |
| 01-410-210 Office Supplies                           | 3,611                        | 3,858                        | 4,000                        | 2,500                          | 4,000                        |
| 01-410-216 General Expense                           | 13,748                       | 18,930                       | 19,000                       | 16,800                         | 19,000                       |
| 01-410-231 Gas, Oil & Lubricants                     | 55,483                       | 44,255                       | 58,000                       | 52,260                         | 58,000                       |
| 01-410-238 Clothing & Uniforms (Incl. Initial Issue) | 4,501                        | 9,847                        | 13,500                       | 12,750                         | 13,500                       |
| 01-410-242 Department Supplies                       | 7,520                        | 5,092                        | 8,600                        | 6,200                          | 7,000                        |
| 01-410-251 Vehicle Maintenance                       | 19,097                       | 26,783                       | 26,750                       | 24,000                         | 26,750                       |
| 01-410-260 Minor Equipment                           | 2,311                        | 3,111                        | 8,500                        | 1,000                          | 5,000                        |
| 01-410-320 Communications Expense                    | 6,946                        | 7,754                        | 7,100                        | 7,000                          | 7,100                        |
| 01-410-327 Radio Equip. Maintenance                  | 1,345                        | 909                          | 1,000                        | 1,650                          | 1,800                        |
| 01-410-356 Police Professional Liability             | 10,617                       | 18,644                       | 12,000                       | 12,000                         | 10,000                       |
| 01-410-374 Office Equip. - Repairs and Mte.          | 256                          | 240                          | 3,000                        | 1,000                          | 2,000                        |
| 01-410-376 Traffic Signals - Repairs & Mte.          | 6,575                        | 1,721                        | 7,500                        | 4,450                          | 7,500                        |
| 01-410-384 Rent of Machinery & Equipment             | 1,240                        | 2,176                        | 1,750                        | 1,575                          | 1,750                        |
| 01-410-420 Dues, Subscriptions & Memberships         | 995                          | 1,885                        | 1,500                        | 1,200                          | 1,500                        |
| 01-410-460 Education, Training & Conferences         | 2,288                        | 3,909                        | 6,000                        | 4,525                          | 5,000                        |
| 01-410-520 Contribution For Dare Program             | 693                          | 825                          | -                            | -                              | -                            |
| Total Contractual Services and Commodities           | <u>137,226</u>               | <u>149,939</u>               | <u>178,200</u>               | <u>148,910</u>                 | <u>169,900</u>               |
| <b>Total Police Protection</b>                       | <u>\$ 2,599,589</u>          | <u>\$ 2,532,958</u>          | <u>\$ 2,935,091</u>          | <u>\$ 2,971,509</u>            | <u>\$ 2,828,772</u>          |





## Fire Protection

|   | <u>2012<br/>Actual</u> | <u>2013<br/>Actual</u> | <u>2014<br/>Budget</u> | <u>2014<br/>Estimate</u> | <u>2015<br/>Budget</u> |
|---|------------------------|------------------------|------------------------|--------------------------|------------------------|
| <b>Fire Protection</b>                          |                        |                        |                        |                          |                        |
| Personal Services                               | \$ -                   | \$ 38,940              | \$ 24,000              | \$ 36,000                | \$ 30,000              |
| Contractual Services and Commodities            | 183,350                | 203,805                | 197,315                | 197,070                  | 198,075                |
| <b>Total Fire Protection</b>                    | <u>\$ 183,350</u>      | <u>\$ 242,745</u>      | <u>\$ 221,315</u>      | <u>\$ 222,070</u>        | <u>\$ 228,075</u>      |
|   |                        |                        |                        |                          |                        |
|   | <u>2012<br/>Actual</u> | <u>2013<br/>Actual</u> | <u>2014<br/>Budget</u> | <u>2014<br/>Estimate</u> | <u>2015<br/>Budget</u> |
| <b>Fire Protection</b>                          |                        |                        |                        |                          |                        |
| <u>Personal Services</u>                        |                        |                        |                        |                          |                        |
| 01-411-195 Workers' Compensation                | \$ -                   | \$ 38,940              | \$ 24,000              | \$ 25,000                | \$ 30,000              |
| Total Personal Services                         | -                      | 38,940                 | 24,000                 | 25,000                   | 30,000                 |
| <u>Contractual Services and Commodities</u>     |                        |                        |                        |                          |                        |
| 01-411-216 General Expense                      | 10                     | 10                     | 20                     | 10                       | 10                     |
| 01-411-363 Utilities - Fire Hydrants            | 88,447                 | 88,406                 | 89,000                 | 89,000                   | 89,000                 |
| 01-411-500 Jefferson Fire & Rescue Contribution | 27,574                 | 43,168                 | 37,000                 | 37,000                   | 38,000                 |
| 01-411-501 885 Volunteer Co - In Lieu Parking   | 6,400                  | 2,575                  | 5,150                  | 5,228                    | 5,465                  |
| 01-411-530 Foreign Fire Services                | 60,919                 | 69,646                 | 66,145                 | 65,832                   | 65,600                 |
| Total Contractual Services and Commodities      | 183,350                | 203,805                | 197,315                | 197,070                  | 198,075                |
| <b>Total Fire Protection</b>                    | <u>\$ 183,350</u>      | <u>\$ 242,745</u>      | <u>\$ 221,315</u>      | <u>\$ 222,070</u>        | <u>\$ 228,075</u>      |



## Planning and Zoning

|                                      | 2012<br>Actual    | 2013<br>Actual    | 2014<br>Budget    | 2014<br>Estimate  | 2015<br>Budget    |
|--------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Planning and Zoning</b>           |                   |                   |                   |                   |                   |
| Personal Services                    | \$ 213,438        | \$ 242,051        | \$ 212,289        | \$ 197,659        | \$ 188,788        |
| Contractual Services and Commodities | 115,394           | 119,217           | 114,000           | 65,190            | 115,000           |
| <b>Total Planning and Zoning</b>     | <b>\$ 328,832</b> | <b>\$ 361,268</b> | <b>\$ 326,289</b> | <b>\$ 262,849</b> | <b>\$ 303,788</b> |

|  | 2012<br>Actual | 2013<br>Actual | 2014<br>Budget | 2014<br>Estimate | 2015<br>Budget |
|--|----------------|----------------|----------------|------------------|----------------|
| <b>Planning and Zoning</b>                         |                |                |                |                  |                |
| <u>Personal Services</u>                           |                |                |                |                  |                |
| 01-414-110 Planner/Zoning Officer                  | \$ 65,739      | \$ 67,851      | \$ 35,000      | \$ 20,892        | \$ -           |
| 01-414-112 Building Official/Code Enforcement      | 35,257         | 54,286         | 57,536         | 59,555           | 64,375         |
| 01-414-114 Clerical                                | 44,808         | 46,153         | 47,237         | 47,230           | 48,182         |
| 01-414-179 Longevity Pay                           | 410            | 445            | 480            | 480              | 480            |
| 01-414-180 Overtime Pay                            | 778            | 1,604          | 1,022          | 2,275            | 5,475          |
| 01-414-192 Fica & Medicare                         | 11,726         | 12,445         | 10,808         | 9,978            | 9,220          |
| 01-414-194 Unemployment Compensation               | 2,224          | 1,772          | 1,251          | 1,250            | 1,350          |
| 01-414-195 Workers' Compensation                   | -              | 1,363          | 1,160          | 1,160            | 1,250          |
| 01-414-196 Health, Vision & Dental Insurance       | 39,085         | 39,752         | 40,344         | 40,626           | 44,665         |
| 01-414-197 Disbursement Pension - Planning         | 5,016          | 5,622          | 6,267          | 6,250            | 6,825          |
| 01-414-198 Defined Contribution Pension - Planning | 6,756          | 8,450          | 8,820          | 5,635            | 4,506          |
| 01-414-199 Life Insurance                          | 568            | 792            | 792            | 792              | 800            |
| 01-414-19A AD&D                                    | 43             | 60             | 60             | 60               | 60             |
| 01-414-19B Short Term Disability                   | 1,028          | 1,456          | 1,512          | 1,476            | 1,600          |
| <b>Total Personal Services</b>                     | <b>213,438</b> | <b>242,051</b> | <b>212,289</b> | <b>197,659</b>   | <b>188,788</b> |

### Contractual Services and Commodities

|   |                   |                   |                   |                   |                   |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|
| 01-414-210 Office Supplies                        | 2,846             | 2,794             | 4,500             | 2,400             | 4,500             |
| 01-414-216 General Expense                        | 2,334             | 4,146             | 5,500             | 1,500             | 5,500             |
| 01-414-231 Gas, Oil & Lubricants                  | 1,097             | 1,573             | 2,500             | 1,260             | 2,500             |
| 01-414-251 Vehicle Maintenance                    | 728               | 2,474             | 2,500             | 2,000             | 2,500             |
| 01-414-260 Minor Equipment                        | -                 | -                 | 3,000             | 950               | 2,000             |
| 01-414-312 Consulting Services                    | 4,594             | -                 | 15,000            | 2,000             | 30,000            |
| 01-414-313 Engineering Services                   | 30,484            | 50,357            | 5,000             | 12,450            | 15,000            |
| 01-414-314 Legal Services                         | 35,624            | 31,340            | 40,000            | 24,000            | 30,000            |
| 01-414-318 Engineering Services - Grading         | -                 | 8,692             | 8,000             | 4,000             | 1,500             |
| 01-414-320 Communications Expense                 | 532               | 632               | 750               | 735               | 750               |
| 01-414-340 Advertising & Printing                 | 2,492             | 4,243             | 3,500             | 3,265             | 3,500             |
| 01-414-374 Office Equip. - Repairs and Mte.       | 2,194             | 371               | 2,250             | 2,200             | 2,250             |
| 01-414-420 Dues, Subscriptions & Memberships      | 194               | 1,582             | 6,500             | 6,000             | 6,000             |
| 01-414-450 Contracted Services                    | 28,314            | 6,767             | 10,000            | 1,680             | 5,000             |
| 01-414-460 Education, Training & Conferences      | 3,961             | 4,246             | 5,000             | 750               | 4,000             |
| <b>Total Contractual Services and Commodities</b> | <b>115,394</b>    | <b>119,217</b>    | <b>114,000</b>    | <b>65,190</b>     | <b>115,000</b>    |
| <b>Total Planning and Zoning</b>                  | <b>\$ 328,832</b> | <b>\$ 361,268</b> | <b>\$ 326,289</b> | <b>\$ 262,849</b> | <b>\$ 303,788</b> |



## Health and Human Services

|   | <u>2012<br/>Actual</u> | <u>2013<br/>Actual</u> | <u>2014<br/>Budget</u> | <u>2014<br/>Estimate</u> | <u>2015<br/>Budget</u> |
|---|------------------------|------------------------|------------------------|--------------------------|------------------------|
| <b>Health and Human Services</b>            |                        |                        |                        |                          |                        |
| Contractual Services and Commodities        | \$ 10,100              | \$ 10,640              | \$ 11,500              | \$ 11,500                | \$ 11,500              |
| <b>Total Health and Human Services</b>      | <u>\$ 10,100</u>       | <u>\$ 10,640</u>       | <u>\$ 11,500</u>       | <u>\$ 11,500</u>         | <u>\$ 11,500</u>       |
| <br>  |                        |                        |                        |                          |                        |
|   | <u>2012<br/>Actual</u> | <u>2013<br/>Actual</u> | <u>2014<br/>Budget</u> | <u>2014<br/>Estimate</u> | <u>2015<br/>Budget</u> |
| <b>Health and Human Services</b>            |                        |                        |                        |                          |                        |
| <u>Contractual Services and Commodities</u> |                        |                        |                        |                          |                        |
| 01-421-450 Contracted Services              | \$ 10,100              | \$ 10,640              | \$ 11,500              | \$ 11,500                | \$ 11,500              |
| Total Contractual Services and Commodities  | <u>10,100</u>          | <u>10,640</u>          | <u>11,500</u>          | <u>11,500</u>            | <u>11,500</u>          |
| <b>Total Health and Human Services</b>      | <u>\$ 10,100</u>       | <u>\$ 10,640</u>       | <u>\$ 11,500</u>       | <u>\$ 11,500</u>         | <u>\$ 11,500</u>       |



## Sanitation and Recycling

|   | 2012<br>Actual         | 2013<br>Actual         | 2014<br>Budget         | 2014<br>Estimate         | 2015<br>Budget         |
|---|------------------------|------------------------|------------------------|--------------------------|------------------------|
| <b>Sanitation and Recycling</b>             |                        |                        |                        |                          |                        |
| Contractual Services and Commodities        | \$ 630,009             | \$ 669,254             | \$ 625,573             | \$ 617,760               | \$ 639,217             |
| <b>Total Sanitation and Recycling</b>       | <b>\$ 630,009</b>      | <b>\$ 669,254</b>      | <b>\$ 625,573</b>      | <b>\$ 617,760</b>        | <b>\$ 639,217</b>      |
| <b>Sanitation and Recycling</b>             | <b>2012<br/>Actual</b> | <b>2013<br/>Actual</b> | <b>2014<br/>Budget</b> | <b>2014<br/>Estimate</b> | <b>2015<br/>Budget</b> |
| <i>Contractual Services and Commodities</i> |                        |                        |                        |                          |                        |
| <i>Recycling</i>                            |                        |                        |                        |                          |                        |
| 01-426-220 Materials & Supplies             | \$ -                   | \$ -                   | \$ -                   | \$ -                     | \$ -                   |
| 01-426-340 Advertising & Printing           | 2,057                  | -                      | 2,250                  | 500                      | 2,250                  |
| 01-426-450 Contracted Services              | 109,802                | 109,195                | 108,304                | 101,375                  | 110,821                |
| <i>Subtotal Recycling</i>                   | 111,859                | 109,195                | 110,554                | 101,875                  | 113,071                |
| <i>Sanitation</i>                           |                        |                        |                        |                          |                        |
| 01-427-318 Commissions - Refuse Billing     | 40,447                 | 52,272                 | 19,500                 | 20,785                   | 21,300                 |
| 01-427-450 Contracted Services              | 477,703                | 507,787                | 495,519                | 495,100                  | 504,846                |
| <i>Subtotal Sanitation</i>                  | 518,150                | 560,059                | 515,019                | 515,885                  | 526,146                |
| Total Contractual Services and Commodities  | 630,009                | 669,254                | 625,573                | 617,760                  | 639,217                |
| <b>Total Sanitation and Recycling</b>       | <b>\$ 630,009</b>      | <b>\$ 669,254</b>      | <b>\$ 625,573</b>      | <b>\$ 617,760</b>        | <b>\$ 639,217</b>      |



## Public Works

|                                      | 2012<br>Actual    | 2013<br>Actual      | 2014<br>Budget      | 2014<br>Estimate    | 2015<br>Budget      |
|--------------------------------------|-------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Public Works</b>                  |                   |                     |                     |                     |                     |
| Personal Services                    | \$ 719,549        | \$ 787,477          | \$ 862,264          | \$ 856,452          | \$ 904,490          |
| Contractual Services and Commodities | 244,941           | 265,857             | 252,100             | 234,679             | 254,100             |
| <b>Total Public Works</b>            | <b>\$ 964,490</b> | <b>\$ 1,053,334</b> | <b>\$ 1,114,364</b> | <b>\$ 1,091,131</b> | <b>\$ 1,158,590</b> |

|   | 2012<br>Actual | 2013<br>Actual | 2014<br>Budget | 2014<br>Estimate | 2015<br>Budget |
|---|----------------|----------------|----------------|------------------|----------------|
| <b>Public Works</b>                             |                |                |                |                  |                |
| <b>Personal Services</b>                        |                |                |                |                  |                |
| <b>Roads</b>                                    |                |                |                |                  |                |
| 01-430-110 Public Works Director                | \$ 60,046      | \$ 61,732      | \$ 63,686      | \$ 63,686        | 65,600         |
| 01-430-140 Road Crew                            | 420,733        | 388,126        | 444,141        | 445,480          | 453,200        |
| 01-430-179 Longevity Pay                        | 3,735          | 4,015          | 4,295          | -                | 4,300          |
| 01-430-180 Overtime Pay                         | 23,600         | 31,559         | 36,800         | 35,565           | 37,000         |
| 01-430-184 Sick Pay Buy Back                    | 193            | 591            | 1,000          | 2,100            | 1,000          |
| 01-430-191 Uniform Allowance                    | 960            | 960            | 960            | 960              | 960            |
| 01-430-192 Fica & Medicare                      | 39,364         | 36,466         | 42,069         | 41,833           | 42,925         |
| 01-430-194 Unemployment Compensation            | 5,485          | 5,384          | 3,753          | 3,693            | 4,500          |
| 01-430-195 Workers' Compensation                | -              | 64,511         | 60,790         | 60,000           | 74,500         |
| 01-430-196 Health, Vision & Dental Insurance    | 116,479        | 139,218        | 144,058        | 142,580          | 158,675        |
| 01-430-197 Disbursement Pension - Roads         | 42,593         | 48,203         | 53,729         | 53,700           | 54,750         |
| 01-430-198 Defined Contribution Pension - Roads | 4,182          | 4,316          | 4,550          | 4,458            | 4,595          |
| 01-430-199 Life Insurance                       | 1,452          | 1,584          | 1,581          | 1,581            | 1,580          |
| 01-430-19A AD&D                                 | 110            | 120            | 120            | 120              | 120            |
| 01-430-19B Short Term Disability                | 617            | 692            | 732            | 696              | 785            |
| <b>Total Personal Services</b>                  | <b>719,549</b> | <b>787,477</b> | <b>862,264</b> | <b>856,452</b>   | <b>904,490</b> |

### Contractual Services and Commodities

|  |                |                |                |                |                |
|--|----------------|----------------|----------------|----------------|----------------|
| <b>Roads</b>                                 |                |                |                |                |                |
| 01-430-210 Office Supplies                   | 19             | 2,608          | 7,000          | 1,200          | 3,000          |
| 01-430-216 General Expense                   | 5,053          | 6,994          | 7,500          | 6,745          | 7,500          |
| 01-430-231 Gas, Oil & Lubricants             | 43,759         | 54,201         | 46,000         | 51,580         | 52,000         |
| 01-430-238 Clothing & Uniforms               | 9,617          | 6,325          | 8,500          | 6,750          | 8,500          |
| 01-430-245 Materials for Highway Maintenance | 47,344         | 30,081         | 52,000         | 50,000         | 52,000         |
| 01-430-251 Vehicle Maintenance               | 32,960         | 62,344         | 47,500         | 47,500         | 47,500         |
| 01-430-260 Minor Equipment                   | 1,949          | 965            | 10,000         | 5,000          | 7,000          |
| 01-430-313 Engineering Services              | 42,249         | 36,040         | 5,000          | 12,500         | 20,000         |
| 01-430-320 Communications Expense            | 1,255          | 994            | 1,400          | 1,300          | 1,400          |
| 01-430-327 Radio Equip. Maintenance          | 3,000          | 2,832          | 3,000          | 3,280          | 3,000          |
| 01-430-384 Rent of Machinery & Equipment     | 7,640          | 5,864          | 10,000         | 3,600          | 6,000          |
| 01-430-420 Dues, Subscriptions & Memberships | 164            | 169            | 200            | 169            | 200            |
| 01-430-460 Education, Training & Conferences | 20             | 60             | 1,000          | 1,075          | 1,000          |
| 01-432-450 Contracted Services               | -              | -              | 2,000          | -              | 2,000          |
| <b>Subtotal Roads</b>                        | <b>195,029</b> | <b>209,477</b> | <b>201,100</b> | <b>190,699</b> | <b>211,100</b> |

### **Traffic Control & Street Lighting**

|   |              |               |               |              |              |
|---|--------------|---------------|---------------|--------------|--------------|
| 01-433-376 Traffic Signals - Repairs & Mte            | 4,642        | 41            | 10,000        | 3,650        | 2,000        |
| 01-434-361 Utilities - Electric                       | 4,829        | 13,844        | 6,000         | 5,680        | 6,000        |
| <b>Subtotal Traffic Control &amp; Street Lighting</b> | <b>9,471</b> | <b>13,885</b> | <b>16,000</b> | <b>9,330</b> | <b>8,000</b> |

### **Storm Sewers**

|                                 |               |               |               |               |               |
|---------------------------------|---------------|---------------|---------------|---------------|---------------|
| 01-436-220 Materials & Supplies | 25,855        | 19,930        | 30,000        | 30,000        | 30,000        |
| 01-436-313 Engineering Services | 14,586        | 22,565        | 5,000         | 4,650         | 5,000         |
| <b>Subtotal Storm Sewers</b>    | <b>40,441</b> | <b>42,495</b> | <b>35,000</b> | <b>34,650</b> | <b>35,000</b> |

|   |                   |                     |                     |                     |                     |
|---|-------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Total Contractual Services and Commodities</b> | <b>244,941</b>    | <b>265,857</b>      | <b>252,100</b>      | <b>234,679</b>      | <b>254,100</b>      |
| <b>Total Public Works</b>                         | <b>\$ 964,490</b> | <b>\$ 1,053,334</b> | <b>\$ 1,114,364</b> | <b>\$ 1,091,131</b> | <b>\$ 1,158,590</b> |



## Recreation, Parks and Library

|  | 2012<br>Actual    | 2013<br>Actual    | 2014<br>Budget    | 2014<br>Estimate  | 2015<br>Budget    |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Recreation, Parks and Library</b>         |                   |                   |                   |                   |                   |
| Personal Services                            | \$ 100,614        | \$ 131,860        | \$ 142,666        | \$ 146,157        | \$ 149,673        |
| Contractual Services and Commodities         | 221,113           | 218,947           | 256,800           | 223,660           | 257,910           |
| <b>Total Recreation, Parks and Library</b>   | <b>\$ 321,727</b> | <b>\$ 350,807</b> | <b>\$ 399,466</b> | <b>\$ 369,817</b> | <b>\$ 407,583</b> |
|  | 2012              | 2013              | 2014              | 2014              | 2015              |
|  | Actual            | Actual            | Budget            | Estimate          | Budget            |
| <b>Recreation, Parks and Library</b>         |                   |                   |                   |                   |                   |
| <u>Personal Services</u>                     |                   |                   |                   |                   |                   |
| <u>Recreation</u>                            |                   |                   |                   |                   |                   |
| 01-452-121 Day Camp Employees                | \$ 13,460         | \$ 13,120         | \$ 13,500         | \$ 15,820         | \$ 16,000         |
| 01-452-192 Fica & Medicare                   | 1,030             | 1,004             | 1,033             | 1,210             | 1,225             |
| 01-452-194 Unemployment Compensation         | 935               | 912               | 662               | 725               | 750               |
| 01-452-195 Workers' Compensation             | -                 | 1,641             | 1,491             | 1,500             | 1,500             |
| <i>Subtotal Recreation</i>                   | <u>15,425</u>     | <u>16,677</u>     | <u>16,686</u>     | <u>19,255</u>     | <u>19,475</u>     |
| <u>Parks</u>                                 |                   |                   |                   |                   |                   |
| 01-454-121 Summer Help                       | 22,194            | 17,681            | 23,000            | 24,025            | 23,000            |
| 01-454-140 Park Maintenance Crew             | 36,946            | 53,839            | 54,018            | 54,018            | 55,098            |
| 01-454-179 Longevity Pay                     | 200               | 235               | 270               | -                 | 290               |
| 01-454-180 Overtime Pay                      | 2,056             | 1,768             | 3,194             | 3,250             | 3,500             |
| 01-454-191 Uniform Allowance                 | 120               | 120               | 120               | 120               | 120               |
| 01-454-192 Fica & Medicare                   | 4,697             | 5,524             | 6,157             | 6,219             | 6,265             |
| 01-454-194 Unemployment Compensation         | 1,871             | 1,820             | 1,544             | 1,575             | 1,600             |
| 01-454-195 Workers' Compensation             | -                 | 9,641             | 8,891             | 9,000             | 10,000            |
| 01-454-196 Health, Vision & Dental Insurance | 11,746            | 18,627            | 22,000            | 21,925            | 23,305            |
| 01-454-197 Disbursement Pension - Parks      | 5,203             | 5,758             | 6,616             | 6,600             | 6,850             |
| 01-454-199 Life Insurance                    | 145               | 158               | 158               | 158               | 158               |
| 01-454-19A AD&D                              | 11                | 12                | 12                | 12                | 12                |
| <i>Subtotal Parks</i>                        | <u>85,189</u>     | <u>115,183</u>    | <u>125,980</u>    | <u>126,902</u>    | <u>130,198</u>    |
| Total Personal Services                      | <u>100,614</u>    | <u>131,860</u>    | <u>142,666</u>    | <u>146,157</u>    | <u>149,673</u>    |
| <u>Contractual Services and Commodities</u>  |                   |                   |                   |                   |                   |
| <u>Recreation</u>                            |                   |                   |                   |                   |                   |
| 01-451-500 Municipal Center Events           | -                 | -                 | -                 | -                 | -                 |
| 01-452-220 Materials & Supplies              | 7,527             | 9,435             | 20,000            | 2,850             | 20,000            |
| <i>Subtotal Recreation</i>                   | <u>7,527</u>      | <u>9,435</u>      | <u>20,000</u>     | <u>2,850</u>      | <u>20,000</u>     |
| <u>Parks</u>                                 |                   |                   |                   |                   |                   |
| 01-454-216 General Expense                   | 503               | 269               | 1,000             | 850               | 1,000             |
| 01-454-220 Materials & Supplies              | 2,784             | 2,274             | 6,000             | 2,860             | 6,000             |
| 01-454-251 Vehicle Maintenance               | 4,535             | 4,092             | 6,500             | 9,580             | 6,500             |
| 01-454-360 Utilities                         | 20,899            | 19,159            | 28,500            | 22,500            | 28,500            |
| 01-454-370 Repairs & Maintenance             | 13,668            | 11,794            | 20,000            | 12,700            | 15,000            |
| 01-454-384 Rent of Machinery & Equipment     | 3,503             | 3,639             | 6,000             | 4,500             | 5,000             |
| 01-454-440 Custodial Services                | 7,694             | 8,040             | 8,500             | 7,520             | 9,160             |
| 01-454-460 Education, Training & Conferences | -                 | 195               | 250               | 200               | 250               |
| <i>Subtotal Parks</i>                        | <u>53,586</u>     | <u>49,462</u>     | <u>76,750</u>     | <u>60,710</u>     | <u>71,410</u>     |
| <u>Library</u>                               |                   |                   |                   |                   |                   |
| 01-456-311 Auditing Services                 | 1,600             | 1,650             | 1,400             | 1,450             | 1,500             |
| 01-456-500 Contributions                     | 158,400           | 158,400           | 158,650           | 158,650           | 165,000           |
| <i>Subtotal Library</i>                      | <u>160,000</u>    | <u>160,050</u>    | <u>160,050</u>    | <u>160,100</u>    | <u>166,500</u>    |
| Total Contractual Services and Commodities   | <u>221,113</u>    | <u>218,947</u>    | <u>256,800</u>    | <u>223,660</u>    | <u>257,910</u>    |
| <b>Total Recreation, Parks and Library</b>   | <b>\$ 321,727</b> | <b>\$ 350,807</b> | <b>\$ 399,466</b> | <b>\$ 369,817</b> | <b>\$ 407,583</b> |



## Debt Services

| Debt Service               | <u>2012<br/>Actual</u>   | <u>2013<br/>Actual</u>   | <u>2014<br/>Budget</u>   | <u>2014<br/>Estimate</u> | <u>2015<br/>Budget</u>   |
|----------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Non-Operating Expenditures | \$ 356,270               | \$ 350,209               | \$ 493,376               | \$ 493,626               | \$ 500,731               |
| <b>Total Debt Service</b>  | <b><u>\$ 356,270</u></b> | <b><u>\$ 350,209</u></b> | <b><u>\$ 493,376</u></b> | <b><u>\$ 493,626</u></b> | <b><u>\$ 500,731</u></b> |

| Debt Service                            | <u>2012<br/>Actual</u>   | <u>2013<br/>Actual</u>   | <u>2014<br/>Budget</u>   | <u>2014<br/>Estimate</u> | <u>2015<br/>Budget</u>   |
|---|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| 01-471-100 2005 GOB - Principal         | \$ -                     | \$ -                     | \$ -                     | \$ -                     | \$ -                     |
| 01-471-111 2011 GOB - Principal (5.98M) | 190,672                  | 164,200                  | 277,755                  | 277,755                  | 176,052                  |
| 01-471-112 2013 Note - Principal (1.2M) | -                        | -                        | -                        | -                        | 113,646                  |
| 01-472-200 2005 GOB - Interest          | -                        | -                        | -                        | -                        | -                        |
| 01-472-211 2011 GOB - Interest (5.98M)  | 165,098                  | 185,509                  | 215,121                  | 215,121                  | 181,578                  |
| 01-472-212 2013 Note - Interest (1.2M)  | -                        | -                        | -                        | -                        | 28,705                   |
| 01-475-000 Agent Fees                   | 500                      | 500                      | 500                      | 750                      | 750                      |
| <b>Total Debt Service</b>               | <b><u>\$ 356,270</u></b> | <b><u>\$ 350,209</u></b> | <b><u>\$ 493,376</u></b> | <b><u>\$ 493,626</u></b> | <b><u>\$ 500,731</u></b> |



## Interfund Transfers Out

|   | <u>2012<br/>Actual</u> | <u>2013<br/>Actual</u> | <u>2014<br/>Budget</u> | <u>2014<br/>Estimate</u> | <u>2015<br/>Budget</u> |
|---|------------------------|------------------------|------------------------|--------------------------|------------------------|
| <b>Interfund Transfers Out</b>              |                        |                        |                        |                          |                        |
| Non-Operating Expenditures                  | \$ 11,720              | \$ -                   | \$ 45,270              | \$ 30,835                | \$ 76,447              |
| <b>Total Interfund Transfers Out</b>        | <u>\$ 11,720</u>       | <u>\$ -</u>            | <u>\$ 45,270</u>       | <u>\$ 30,835</u>         | <u>\$ 76,447</u>       |
| <br>  |                        |                        |                        |                          |                        |
| <u>Interfund Transfers Out</u>              | <u>2012<br/>Actual</u> | <u>2013<br/>Actual</u> | <u>2014<br/>Budget</u> | <u>2014<br/>Estimate</u> | <u>2015<br/>Budget</u> |
| 01-492-035 Transfer to Highway Aid Fund     | \$ 11,720              | \$ -                   | \$ 45,270              | \$ 30,835                | \$ 76,447              |
| 01-492-004 Transfer to Special Revenue Fund | -                      | -                      | -                      | -                        | -                      |
| 01-492-092 Transfer to Escrow Fund          | -                      | -                      | -                      | -                        | -                      |
| <b>Total Interfund Transfers Out</b>        | <u>\$ 11,720</u>       | <u>\$ -</u>            | <u>\$ 45,270</u>       | <u>\$ 30,835</u>         | <u>\$ 76,447</u>       |





## Unallocated Costs

| <b>Unallocated Costs</b>                       | <u>2012<br/>Actual</u> | <u>2013<br/>Actual</u> | <u>2014<br/>Budget</u> | <u>2014<br/>Estimate</u> | <u>2015<br/>Budget</u> |
|--|------------------------|------------------------|------------------------|--------------------------|------------------------|
| Contractual Services and Commodities           | \$ 458,589             | \$ 265,906             | \$ 351,274             | \$ 271,736               | \$ 364,774             |
| <b>Total Unallocated Costs</b>                 | <b>\$ 458,589</b>      | <b>\$ 265,906</b>      | <b>\$ 351,274</b>      | <b>\$ 271,736</b>        | <b>\$ 364,774</b>      |
| <b>Unallocated Costs</b>                       | <u>2012<br/>Actual</u> | <u>2013<br/>Actual</u> | <u>2014<br/>Budget</u> | <u>2014<br/>Estimate</u> | <u>2015<br/>Budget</u> |
| <b>Contractual Services and Commodities</b>    |                        |                        |                        |                          |                        |
| <b>Refunds</b>                                 |                        |                        |                        |                          |                        |
| 01-491-100 Refunds of Receipts - General Fund  | \$ 8,234               | \$ 7,391               | \$ 10,000              | \$ 9,500                 | \$ 10,000              |
| 01-491-200 Ref. of Receipts - Storm Water Fees | -                      | -                      | -                      | -                        | -                      |
| <i>Subtotal Refunds</i>                        | <u>8,234</u>           | <u>7,391</u>           | <u>10,000</u>          | <u>9,500</u>             | <u>10,000</u>          |
| <b>Intergovernmental</b>                       |                        |                        |                        |                          |                        |
| 01-494-100 RAD Mutual Aid Payment (SHACOG)     | 2,008                  | 8,024                  | 4,000                  | 7,475                    | 8,000                  |
| 01-494-200 Educ. Svc Agency (School Guards)    | 30,453                 | 23,459                 | 42,000                 | 27,300                   | 30,000                 |
| <i>Subtotal Intergovernmental</i>              | <u>32,461</u>          | <u>31,483</u>          | <u>46,000</u>          | <u>34,775</u>            | <u>38,000</u>          |
| <b>Insurances</b>                              |                        |                        |                        |                          |                        |
| 01-496-100 Unemployment Compensation           | 3,030                  | -                      | -                      | -                        | -                      |
| 01-496-156 Hospitalization - Police Retirees   | 57,400                 | 85,492                 | 92,000                 | 101,482                  | 142,000                |
| 01-496-352 Liability & Umbrella Insurance      | 88,470                 | 76,853                 | 98,500                 | 96,205                   | 95,000                 |
| 01-496-357 Workers' Compensation               | 189,046                | 5,855                  | 4,774                  | 4,774                    | 4,774                  |
| 01-496-400 Judgments and Losses                | 49,735                 | 33,429                 | 50,000                 | -                        | 25,000                 |
| 01-496-450 Insurance Deductibles               | 30,213                 | 25,403                 | 50,000                 | 25,000                   | 50,000                 |
| <i>Subtotal Insurances</i>                     | <u>417,894</u>         | <u>227,032</u>         | <u>295,274</u>         | <u>227,461</u>           | <u>316,774</u>         |
| Total Contractual Services and Commodities     | <u>458,589</u>         | <u>265,906</u>         | <u>351,274</u>         | <u>271,736</u>           | <u>364,774</u>         |
| <b>Total Unallocated Costs</b>                 | <b>\$ 458,589</b>      | <b>\$ 265,906</b>      | <b>\$ 351,274</b>      | <b>\$ 271,736</b>        | <b>\$ 364,774</b>      |



**JEFFERSON HILLS**

## Allocated Costs

| Allocated Costs                              | 2012<br>Actual     | 2013<br>Actual     | 2014<br>Budget     | 2014<br>Estimate   | 2015<br>Budget     |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|
| <b>Personal Services</b>                     |                    |                    |                    |                    |                    |
| xx-4xx-192 Fica & Medicare                   | \$ 217,192         | \$ 189,050         | \$ 233,198         | \$ 229,965         | \$ 215,212         |
| xx-4xx-193 Defined Benefit Pension           | 208,636            | 227,095            | 328,338            | 328,338            | 334,957            |
| xx-4xx-194 Unemployment Compensation         | 26,592             | 26,285             | 20,467             | 19,275             | 24,600             |
| xx-4xx-195 Workers' Compensation             | 189,046            | 349,396            | 257,450            | 256,430            | 317,024            |
| xx-4xx-196 Health, Vision & Dental Insurance | 549,467            | 601,937            | 705,106            | 697,676            | 807,482            |
| xx-4xx-197 Disbursement Pension              | 76,379             | 85,444             | 98,622             | 97,182             | 102,525            |
| xx-4xx-198 Defined Contribution Pension      | 26,958             | 30,038             | 36,358             | 33,117             | 32,028             |
| xx-4xx-19A AD&D                              | 613                | (881)              | 756                | 701                | 766                |
| xx-4xx-19B Short Term Disability             | 7,036              | 8,118              | 9,588              | 9,538              | 9,996              |
| <i>Total Allocated Costs</i>                 | <u>1,301,919</u>   | <u>1,516,482</u>   | <u>1,689,883</u>   | <u>1,672,222</u>   | <u>1,844,590</u>   |
| xx-4xx-999 Departmental Allocations          | <u>(1,301,919)</u> | <u>(1,516,482)</u> | <u>(1,689,883)</u> | <u>(1,672,222)</u> | <u>(1,844,590)</u> |
| <b>Net Total</b>                             | <u>\$ -</u>        | <u>\$ -</u>        | <u>\$ -</u>        | <u>\$ -</u>        | <u>\$ -</u>        |



## Capital Projects

|  | 2012<br>Actual    | 2013<br>Actual    | 2014<br>Budget      | 2014<br>Estimate    | 2015<br>Budget      |
|--|-------------------|-------------------|---------------------|---------------------|---------------------|
| <b>Capital Projects</b>                    |                   |                   |                     |                     |                     |
| Non-Operating Expenditures                 | \$ 716,786        | \$ 680,695        | \$ 1,362,962        | \$ 1,536,982        | \$ 1,495,300        |
| <b>Total Capital Projects</b>              | <b>\$ 716,786</b> | <b>\$ 680,695</b> | <b>\$ 1,362,962</b> | <b>\$ 1,536,982</b> | <b>\$ 1,495,300</b> |
|  |                   |                   |                     |                     |                     |
|  | 2012<br>Actual    | 2013<br>Actual    | 2014<br>Budget      | 2014<br>Estimate    | 2015<br>Budget      |
| <b>Capital Projects</b>                    |                   |                   |                     |                     |                     |
| <i>Capital Improvements</i>                |                   |                   |                     |                     |                     |
| 01-497-711 Storm Water Management          | \$ -              | \$ -              | \$ -                | \$ -                | \$ 65,000           |
| 01-497-712 Road Improvement Program        | 375,000           | 324,255           | 519,207             | 519,207             | 550,000             |
| 01-497-714 Other Road Improvements         | 60,000            | 33,438            | 60,000              | 60,000              | 160,000             |
| 01-497-715 Stream Improvements             | 104,627           | 38,047            | 178,305             | 150,000             | 202,900             |
| 01-497-716 Bridge Improvements             | -                 | 120               | 100,000             | 35,000              | -                   |
| 01-497-717 Park Improvements               | -                 | 7,076             | 180,850             | 349,600             | 34,400              |
| 01-497-718 Road Signage Improvements       | -                 | 1,765             | 10,000              | -                   | 5,000               |
| <i>Subtotal Capital Improvements</i>       | <u>539,627</u>    | <u>404,701</u>    | <u>1,048,362</u>    | <u>1,113,807</u>    | <u>1,017,300</u>    |
| <i>Buildings</i>                           |                   |                   |                     |                     |                     |
| 01-498-730 Demolition of Unsafe Structures | 1,043             | 7,431             | 12,500              | 9,000               | 20,000              |
| 01-498-731 Park Fencing & Resurfacing      | 8,812             | -                 | -                   | 17,600              | 20,000              |
| 01-498-732 GBU Building                    | -                 | -                 | -                   | -                   | -                   |
| 01-498-733 Borough Building Improvements   | -                 | 10,066            | 5,000               | 15,000              | 172,500             |
| 01-498-734 Public Works Complex            | -                 | -                 | 150,000             | 170,000             | 35,000              |
| <i>Subtotal Buildings</i>                  | <u>9,855</u>      | <u>17,497</u>     | <u>167,500</u>      | <u>211,600</u>      | <u>247,500</u>      |
| <i>Machinery and Equipment</i>             |                   |                   |                     |                     |                     |
| 01-499-740 Public Works Trucks             | -                 | 155,942           | -                   | -                   | 85,000              |
| 01-499-741 Public Works Equipment          | 41,708            | -                 | 28,000              | 102,000             | 56,000              |
| 01-499-742 Police Vehicles                 | 93,993            | 70,782            | 75,000              | 70,075              | 36,000              |
| 01-499-743 Police Equipment                | 3,603             | 16,652            | 31,600              | 28,950              | 16,500              |
| 01-499-744 Parks Equipment                 | 8,000             | 10,306            | 7,500               | 7,500               | 7,000               |
| 01-499-745 General Admin Equipment         | 20,000            | 2,500             | 2,500               | 3,050               | 30,000              |
| 01-499-746 Planning and Zoning Equipment   | -                 | 2,315             | 2,500               | -                   | -                   |
| <i>Subtotal Machinery and Equipment</i>    | <u>167,304</u>    | <u>258,497</u>    | <u>147,100</u>      | <u>211,575</u>      | <u>230,500</u>      |
| <b>Total Capital Projects</b>              | <b>\$ 716,786</b> | <b>\$ 680,695</b> | <b>\$ 1,362,962</b> | <b>\$ 1,536,982</b> | <b>\$ 1,495,300</b> |





## Sewer Revenue Fund

| Sanitary Sewer Fund        | 2012<br>Actual      | 2013<br>Actual      | 2014<br>Budget      | 2014<br>Estimate    | 2015<br>Budget    |
|----------------------------|---------------------|---------------------|---------------------|---------------------|-------------------|
| Beginning Fund Balance     | \$ 1,956,278        | \$ 2,317,897        | \$ 2,662,005        | \$ 2,662,005        | \$ 2,121,637      |
| Revenues                   | 2,873,352           | 2,921,782           | 3,111,335           | 2,923,479           | 3,965,235         |
| Expenses                   | (2,511,733)         | (2,577,674)         | (4,421,935)         | (3,463,847)         | (5,279,933)       |
| <b>Ending Fund Balance</b> | <b>\$ 2,317,897</b> | <b>\$ 2,662,005</b> | <b>\$ 1,351,405</b> | <b>\$ 2,121,637</b> | <b>\$ 806,939</b> |

|  | 2012<br>Actual      | 2013<br>Actual      | 2014<br>Budget      | 2014<br>Estimate    | 2015<br>Budget      |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Revenue</b>                                     |                     |                     |                     |                     |                     |
| 08-341-040 Interest                                | \$ 1,346            | \$ 2,682            | \$ 3,000            | \$ 2,750            | \$ 3,500            |
| 08-355-500 Pension System State Aid                | 7,152               | 7,769               | 7,800               | 7,769               | 8,000               |
| 08-364-100 Sewage Charges - GenOn/Guardian/Eastman | 367,499             | 577,905             | 550,000             | 360,000             | 300,000             |
| 08-364-101 Sewage Charges - PA Municipal Services  | 2,326,250           | 2,131,995           | 2,400,000           | 2,375,000           | 3,483,000           |
| 08-364-102 Sewage Charges - South Park             | 65,093              | 67,620              | 65,095              | 65,095              | 65,095              |
| 08-364-103 Sewage Charges - West Mifflin           | 11,307              | 11,307              | 11,310              | 11,310              | 11,310              |
| 08-364-104 Sewage Charges - Union Township         | 1,843               | 1,832               | 1,830               | 1,830               | 1,830               |
| 08-364-110 Tap In Fees                             | 22,848              | 45,135              | 20,000              | 32,425              | 30,000              |
| 08-364-111 Special Tap In Fees                     | 67,704              | 72,912              | 50,000              | 64,800              | 60,000              |
| 08-364-901 Evidence of Compliance Fees             | 2,310               | 2,625               | 2,300               | 2,500               | 2,500               |
| 08-392-000 Misc Refunds & Reimbursements           | -                   | -                   | -                   | -                   | -                   |
| <b>Total Revenue</b>                               | <b>\$ 2,873,352</b> | <b>\$ 2,921,782</b> | <b>\$ 3,111,335</b> | <b>\$ 2,923,479</b> | <b>\$ 3,965,235</b> |

### Expenses

#### Personal Services

|  |                |                |                |                |                |
|--|----------------|----------------|----------------|----------------|----------------|
| 08-429-114 Clerical                          | 45,122         | 46,463         | 84,373         | 46,072         | \$ 49,530      |
| 08-429-140 Sewer Maintenance Crew            | 51,404         | 51,786         | 54,018         | 52,707         | 55,650         |
| 08-429-179 Longevity Pay                     | 400            | 470            | 540            | 470            | 600            |
| 08-429-180 Overtime Pay                      | 661            | 4,251          | 4,324          | 4,200          | 4,325          |
| 08-429-191 Uniform Allowance                 | 120            | 120            | 120            | 120            | 120            |
| 08-429-192 Fica & Medicare                   | 7,466          | 7,782          | 10,987         | 7,914          | 8,423          |
| 08-429-194 Unemployment Compensation         | 858            | 1,114          | 834            | 1,114          | 900            |
| 08-429-195 Workers' Compensation             | -              | 7,269          | 6,819          | 5,596          | 7,000          |
| 08-429-196 Health, Vision & Dental Insurance | 15,432         | 19,313         | 21,194         | 19,313         | 23,385         |
| 08-429-197 Disbursement Pension - Sewers     | 10,268         | 11,586         | 12,882         | 11,682         | 13,450         |
| 08-429-199 Life Insurance                    | 290            | 317            | 316            | 316            | 320            |
| 08-429-19A AD&D                              | 24             | 24             | 24             | 24             | 24             |
| 08-429-19B Short Term Disability             | 90             | 98             | 96             | 96             | 96             |
| <b>Total Personal Services</b>               | <b>132,135</b> | <b>150,593</b> | <b>196,527</b> | <b>149,624</b> | <b>163,823</b> |



## Sewer Revenue Fund

| Sanitary Sewer Fund                                     | 2012<br>Actual         | 2013<br>Actual         | 2014<br>Budget         | 2014<br>Estimate         | 2015<br>Budget         |
|---|------------------------|------------------------|------------------------|--------------------------|------------------------|
| <b>Contractual Services and Commodities</b>             |                        |                        |                        |                          |                        |
| 08-429-210 Office Supplies                              | 449                    | 463                    | 1,000                  | 500                      | 1,000                  |
| 08-429-216 General Expense                              | 1,819                  | 1,676                  | 5,000                  | 3,000                    | 5,000                  |
| 08-429-220 Materials & Supplies                         | 508                    | -                      | 750                    | 500                      | 750                    |
| 08-429-222 Chemicals                                    | -                      | -                      | 2,000                  | -                        | 2,000                  |
| 08-429-238 Clothing & Uniforms                          | -                      | -                      | 1,000                  | -                        | 1,000                  |
| 08-429-251 Vehicle Maintenance                          | 1,515                  | -                      | 5,000                  | 2,000                    | 5,000                  |
| 08-429-260 Minor Equipment                              | 395                    | 1,988                  | 5,000                  | 1,000                    | 5,000                  |
| 08-429-311 Auditing Services                            | 1,750                  | 1,750                  | -                      | -                        | -                      |
| 08-429-313 Engineering Services                         | 211,698                | 191,903                | 250,000                | 200,000                  | 125,000                |
| 08-429-314 Legal Services                               | 17,137                 | 11,010                 | 30,000                 | 15,000                   | 35,000                 |
| 08-429-317 Commissions - PAMS (Inc. Postage & Shutoffs) | 29,878                 | 28,318                 | 32,000                 | 30,000                   | 32,000                 |
| 08-429-361 Utilities - Electric                         | 1,064                  | 663                    | 1,200                  | 1,000                    | 1,200                  |
| 08-429-362 Utilities - Gas                              | 552                    | 371                    | 600                    | 550                      | 600                    |
| 08-429-366 Utilities - Water                            | 2,919                  | 2,841                  | 3,500                  | 3,000                    | 3,500                  |
| 08-429-370 Repairs & Maintenance                        | 31,000                 | 41,663                 | 35,000                 | 45,000                   | 45,000                 |
| 08-429-374 Office Equip. - Repairs and Mte.             | 623                    | 1,448                  | 2,000                  | 1,500                    | 2,000                  |
| 08-429-384 Rent of Machinery & Equipment                | 18,100                 | 31,200                 | 40,000                 | 31,200                   | 40,000                 |
| 08-429-385 Sewer Processing Fees                        | 1,089,627              | 1,195,248              | 1,450,000              | 1,528,000                | 1,530,000              |
| 08-429-450 Contracted Services                          | 3,061                  | 1,000                  | 6,000                  | 2,500                    | 6,000                  |
| 08-429-451 Contracted Services - Pump Station           | 10,841                 | 11,826                 | 15,000                 | 14,000                   | 15,000                 |
| 08-429-460 Education, Training & Conferences            | -                      | -                      | 1,000                  | -                        | 1,000                  |
| 08-429-540 CMA Plant Expansion Contribution             | -                      | 593,934                | 928,260                | 928,260                  | 928,260                |
| Total Contractual Services and Commodities              | <u>1,422,936</u>       | <u>2,117,302</u>       | <u>2,814,310</u>       | <u>2,807,010</u>         | <u>2,784,310</u>       |
| <b>Debt Service</b>                                     |                        |                        |                        |                          |                        |
| 08-471-100 2005 GOB Debt Service - Principal            | -                      | -                      | -                      | -                        | -                      |
| 08-471-111 2011 GOB Debt Service - Principal (5.98M)    | 374,328                | 80,800                 | 83,183                 | 83,183                   | 581,610                |
| 08-472-200 2005 GOB Debt Service - Interest             | -                      | -                      | -                      | -                        | -                      |
| 08-472-211 2011 GOB Debt Service - Interest (5.98M)     | 46,109                 | 19,814                 | 19,175                 | 19,175                   | 404,190                |
| Total Debt Service                                      | <u>420,437</u>         | <u>100,614</u>         | <u>102,358</u>         | <u>102,358</u>           | <u>985,800</u>         |
| <b>Refunds and Transfers</b>                            |                        |                        |                        |                          |                        |
| 08-491-100 Refunds                                      | 11,802                 | -                      | 5,000                  | -                        | 5,000                  |
| 08-492-010 Transfer to General Fund                     | 100,000                | 100,000                | 200,000                | 100,000                  | 200,000                |
| 08-496-400 Judgments and Losses                         | -                      | -                      | 20,000                 | -                        | 20,000                 |
| Total Refunds and Transfers                             | <u>111,802</u>         | <u>100,000</u>         | <u>225,000</u>         | <u>100,000</u>           | <u>225,000</u>         |
|   | <b>2012<br/>Actual</b> | <b>2013<br/>Actual</b> | <b>2014<br/>Budget</b> | <b>2014<br/>Estimate</b> | <b>2015<br/>Budget</b> |
| <b>Capital Projects</b>                                 |                        |                        |                        |                          |                        |
| 08-497-710 Land Acquisition                             | -                      | -                      | -                      | -                        | 60,000                 |
| 08-497-714 Walton Road Construction & Engineering       | -                      | -                      | 600,740                | -                        | -                      |
| 08-497-718 Corrective Action Work                       | 130,868                | -                      | 300,000                | 129,500                  | 676,000                |
| 08-499-720 Operation & Maintenance Plan                 | 126,023                | 109,165                | 133,000                | 133,000                  | 262,500                |
| 08-499-721 Manhole Rehabilitation                       | -                      | -                      | -                      | -                        | 122,500                |
| 08-499-747 Equipment                                    | 11,974                 | -                      | -                      | -                        | -                      |
| 08-499-748 Truck Purchase                               | 155,558                | -                      | 50,000                 | 42,355                   | -                      |
| Total Capital Projects                                  | <u>424,423</u>         | <u>109,165</u>         | <u>1,083,740</u>       | <u>304,855</u>           | <u>1,121,000</u>       |
| Total Expenses  | <u>\$ 2,511,733</u>    | <u>\$ 2,577,674</u>    | <u>\$ 4,421,935</u>    | <u>\$ 3,463,847</u>      | <u>\$ 5,279,933</u>    |
| <b>Total Surplus/(Use) to/of Fund Balance</b>           | <u>\$ 361,619</u>      | <u>\$ 344,108</u>      | <u>\$ (1,310,600)</u>  | <u>\$ (540,368)</u>      | <u>\$ (1,314,698)</u>  |



## Highway Aid Fund

|  | <u>2012<br/>Actual</u> | <u>2013<br/>Actual</u> | <u>2014<br/>Budget</u> | <u>2014<br/>Estimate</u> | <u>2015<br/>Budget</u> |
|--|------------------------|------------------------|------------------------|--------------------------|------------------------|
| <b>Beginning Fund Balance</b>                      | \$ (27.724)            | \$ (27.735)            | \$ (27.735)            | \$ (27.735)              | \$ (27.735)            |
| Revenues   | 254.029                | 238.161                | 277.000                | 269.000                  | 350.000                |
| Expenditures                                       | (254.040)              | (238.161)              | (277.000)              | (269.000)                | (350.000)              |
| <b>Ending Fund Balance</b>                         | <u>\$ (27.735)</u>     | <u>\$ (27.735)</u>     | <u>\$ (27.735)</u>     | <u>\$ (27.735)</u>       | <u>\$ (27.735)</u>     |
|  |                        |                        |                        |                          |                        |
|  | <u>2012<br/>Actual</u> | <u>2013<br/>Actual</u> | <u>2014<br/>Budget</u> | <u>2014<br/>Estimate</u> | <u>2015<br/>Budget</u> |
| <b><u>Revenue</u></b>                              |                        |                        |                        |                          |                        |
| 35-341-040 Interest                                | \$ 21                  | \$ 6                   | \$ 10                  | \$ 10                    | \$ 10                  |
| 35-355-020 Motor Vehicle Fuel Taxes (Act 655)      | 235.569                | 231.435                | 225.000                | 231.435                  | 266.823                |
| 35-355-030 State Road Turnback Payments (Act 32)   | 6.720                  | 6.720                  | 6.720                  | 6.720                    | 6.720                  |
| 35-392-010 Transfer from General Fund              | 11.719                 | -                      | 45.270                 | 30.835                   | 76.447                 |
| <b>Total Revenue</b>                               | <u>\$ 254,029</u>      | <u>\$ 238,161</u>      | <u>\$ 277,000</u>      | <u>\$ 269,000</u>        | <u>\$ 350,000</u>      |
|  |                        |                        |                        |                          |                        |
| <b><u>Expenditures</u></b>                         |                        |                        |                        |                          |                        |
| <b><u>Contractual Services and Commodities</u></b> |                        |                        |                        |                          |                        |
| 35-432-216 Tarps - Salt                            | \$ -                   | \$ -                   | \$ -                   | \$ -                     | \$ -                   |
| 35-432-239 Salt                                    | 156.627                | 164.115                | 175.000                | 170.000                  | 248.000                |
| 35-434-361 Utilities - Electric                    | 97.413                 | 74.046                 | 102.000                | 99.000                   | 102.000                |
| Total Contractual Services and Commodities         | 254.040                | 238.161                | 277.000                | 269.000                  | 350.000                |
| <b>Total Expenditures</b>                          | <u>\$ 254,040</u>      | <u>\$ 238,161</u>      | <u>\$ 277,000</u>      | <u>\$ 269,000</u>        | <u>\$ 350,000</u>      |
|  |                        |                        |                        |                          |                        |
| <b>Total Surplus/(Use) to/of Fund Balance</b>      | <u>\$ (11)</u>         | <u>\$ -</u>            | <u>\$ -</u>            | <u>\$ -</u>              | <u>\$ -</u>            |