

# BOROUGH OF JEFFERSON HILLS PENNSYLVANIA

## Final 2017 BUDGET



### MEMBERS OF BOROUGH COUNCIL

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

### OFFICE OF THE MAYOR

Janice R. Cmar



## General Fund Revenue Summary

	2014 Actual	2015 Actual	2016 Budget	2017 Budget
<b><u>Tax Revenues</u></b>				
Real Estate Taxes	\$ 3,963,405	\$ 4,217,481	\$ 4,125,000	\$ 4,254,000
Earned Income Taxes	1,828,491	1,935,079	1,862,250	1,936,000
Real Estate Transfer Tax	232,377	222,764	230,000	220,000
Sales Tax	262,602	273,901	260,000	270,000
Mercantile Tax	46,196	54,766	35,000	47,000
Local Services Tax	274,291	218,367	250,000	240,000
Public Utility Realty Tax	6,905	7,415	7,200	7,400
Payment in Lieu of Parking Tax	63,656	63,652	64,500	64,500
<b>Total Tax Revenues</b>	<b>\$ 6,677,923</b>	<b>\$ 6,993,425</b>	<b>\$ 6,833,950</b>	<b>\$ 7,038,900</b>
<b><u>Non-Tax Revenues</u></b>				
Licenses and Permits	399,107	399,107	391,700	387,700
Fines and Forfeits	69,916	69,916	75,000	75,000
Interest Earnings	4,362	2,427	5,000	2,000
Rents and Royalties	10,070	9,607	10,025	10,025
Intergovernmental	339,223	835,075	521,200	542,900
Charges for Services	965,814	896,608	831,500	879,500
Other Revenue	135,163	67,845	67,750	67,750
<b>Total Non-Tax Revenues</b>	<b>\$ 1,923,655</b>	<b>\$ 2,280,585</b>	<b>\$ 1,902,175</b>	<b>\$ 1,964,875</b>
<b>Subtotal Operating Revenues</b>	<b>\$ 8,601,578</b>	<b>\$ 9,274,010</b>	<b>\$ 8,736,125</b>	<b>\$ 9,003,775</b>
Interfund Transfers In	100,000	-	200,000	200,000
Forfeiture Account Rev/Exp	(14,539)	-	-	-
Use of Fund Balance	-	-	240,888	404,000
<b>Total Revenue</b>	<b>\$ 8,687,039</b>	<b>\$ 9,274,010</b>	<b>\$ 9,177,013</b>	<b>\$ 9,607,775</b>





	2016 Budget	2017 Budget	Increase/(Decrease) Budget v. Budget
<b><u>Tax Revenues</u></b>			
Real Estate Taxes	\$ 4,125,000	\$ 4,254,000	3.1%
Earned Income Taxes	1,862,250	1,936,000	4.0%
Real Estate Transfer Tax	230,000	220,000	-4.3%
Sales Tax	260,000	270,000	3.8%
Mercantile Tax	35,000	47,000	34.3%
Local Services Tax	250,000	240,000	-4.0%
Public Utility Realty Tax	7,200	7,400	2.8%
Payment in Lieu of Parking Tax	64,500	64,500	0.0%
<b>Total Tax Revenues</b>	<b>\$ 6,833,950</b>	<b>\$ 7,038,900</b>	<b>3.0%</b>
<b><u>Non-Tax Revenues</u></b>			
Licenses and Permits	391,700	387,700	-1.0%
Fines and Forfeits	75,000	75,000	0.0%
Interest Earnings	5,000	2,000	-60.0%
Rents and Royalties	10,025	10,025	0.0%
Intergovernmental	521,200	542,900	4.2%
Charges for Services	831,500	879,500	5.8%
Other Revenue	67,750	67,750	0.0%
<b>Total Non-Tax Revenues</b>	<b>\$ 1,902,175</b>	<b>\$ 1,964,875</b>	<b>3.3%</b>
<b>Subtotal Operating Revenues</b>	<b>\$ 8,736,125</b>	<b>\$ 9,003,775</b>	<b>3.1%</b>
Interfund Transfers In	200,000	200,000	0.0%
Forfeiture Account Revenue	-	-	0.0%
Use of Fund Balance	240,888	404,000	67.7%
<b>Total Revenue</b>	<b>\$ 9,177,013</b>	<b>\$ 9,607,775</b>	<b>4.7%</b>



## Real Estate Taxes

<b>Real Estate Taxes</b>		<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>
		<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>
01-301-100	Current Year Real Estate	\$ 3,770,239	\$ 3,961,263	\$ 3,940,000	\$ 4,069,000
01-301-200	Prior Year Real Estate	32,977	106,201	65,000	65,000
01-301-300	Delinquent Real Estate	139,520	99,716	95,000	95,000
01-301-600	Interim Real Estate	20,669	50,301	25,000	25,000
<b>Total Real Estate Taxes</b>		<b>\$ 3,963,405</b>	<b>\$ 4,217,481</b>	<b>\$ 4,125,000</b>	<b>\$ 4,254,000</b>



## Earned Income Taxes

<b>Earned Income Taxes</b>		<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>
		<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>
01-310-210	Current Earned Income Taxes	\$ 1,288,947	\$ 1,665,134	\$ 1,322,250	\$ 1,386,000
01-310-220	Prior Year Earned Income Taxes	491,739	200,866	480,000	490,000
01-310-230	Delinquent Earned Income Taxes	47,805	69,079	60,000	60,000
<b>Total Earned Income Taxes</b>		<b>\$ 1,828,491</b>	<b>\$ 1,935,079</b>	<b>\$ 1,862,250</b>	<b>\$ 1,936,000</b>



## Other Taxes

Other Taxes		2014 Actual	2015 Actual	2016 Budget	2017 Budget
01-310-100	Real Estate Transfer Tax	\$ 232,377	\$ 222,764	\$ 230,000	\$ 220,000
01-310-300	Sales Tax	262,602	273,901	260,000	270,000
01-310-310	Mercantile Tax	46,196	54,766	35,000	47,000
01-310-500	Local Services Tax	274,291	218,367	250,000	240,000
01-355-100	Public Utility Realty Tax	6,905	7,415	7,200	7,400
01-310-800	Payment in Lieu of Parking Tax	63,656	63,652	64,500	64,500
Total Other Taxes		<u>\$ 886,027</u>	<u>\$ 840,865</u>	<u>\$ 846,700</u>	<u>\$ 848,900</u>



## Licenses and Permits

Licenses and Permits		2014 Actual	2015 Actual	2016 Budget	2017 Budget
01-321-740	Coin Operated Machine Licenses	\$ 16,500	\$ 17,750	\$ 17,500	\$ 9,000
01-321-800	Cable Television Franchise Fees	234,205	231,702	230,000	230,000
01-321-910	Misc Permits & Fees	2,180	1,085	1,500	1,500
01-322-500	Street Opening Permits	998	5,315	2,500	2,500
01-322-900	Grading Permits	2,980	80,533	5,000	7,000
01-355-400	Beverage License	2,725	2,425	2,700	2,700
01-362-410	Building Permits	125,194	107,250	120,000	122,000
01-362-450	Occupancy Permits	14,325	14,215	12,500	13,000
Total Licenses and Permits		<u>\$ 399,107</u>	<u>460,275</u>	<u>391,700</u>	<u>387,700</u>



## Fines and Forfeits

<b>Fines and Forfeits</b>		<b>2014 Actual</b>	<b>2015 Actual</b>	<b>2016 Budget</b>	<b>2017 Budget</b>
01-331-110	Code Violations-Magistrate Fines	\$ 43,064	\$ 36,815	\$ 50,000	\$ 50,000
01-331-120	Criminal Violations-County Court	20,529	16,273	\$ 20,000	\$ 20,000
01-331-130	State Police Fines	6,323	7,172	\$ 5,000	\$ 5,000
<b>Total Fines and Forfeits</b>		<b>\$ 69,916</b>	<b>\$ 60,260</b>	<b>\$ 75,000</b>	<b>\$ 75,000</b>





## Interest

<b>Interest Earnings</b>		<b>2014 Actual</b>	<b>2015 Actual</b>	<b>2016 Budget</b>	<b>2017 Budget</b>
01-341-040	Interest from Investments	\$ 4,362	\$ 2,427	\$ 5,000	\$ 2,000
<b>Total Interest Earnings</b>		<b>\$ 4,362</b>	<b>\$ 2,427</b>	<b>\$ 5,000</b>	<b>\$ 2,000</b>



## Rents and Royalties

<b>Rents and Royalties</b>		<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>
		<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>
01-342-510	Royalties from Natural Gas	\$ 945	\$ 482	\$ 900	\$ 900
01-342-530	Cell Tower Rental	9,125	9,125	9,125	9,125
<b>Total Rents and Royalties</b>		<b>\$ 10,070</b>	<b>\$ 9,607</b>	<b>\$ 10,025</b>	<b>\$ 10,025</b>



## Intergovernmental

<b>Intergovernmental</b>		<b>2014 Actual</b>	<b>2015 Actual</b>	<b>2016 Budget</b>	<b>2017 Budget</b>
01-351-002	Police Vest Grant	\$ 96,382	\$ 1,302	\$ -	\$ -
01-354-090	Growing Greener - Peters Creek	-	284,500	-	-
01-354-095	DCNR Grant	-	291,629	100,000	100,000
01-354-098	Stream Improvements	-	-	182,900	182,900
01-354-150	Recycling Grants	-	-	-	2,000
01-355-013	Act 13 Impact Fee	2,738	4,977	2,700	4,000
01-355-500	Pension System State Aid	174,271	183,388	170,000	184,000
01-355-700	Foreign Fire Insurance Premium	65,832	69,279	65,600	70,000
<b>Total Intergovernmental</b>		<b>\$ 339,223</b>	<b>\$ 835,075</b>	<b>\$ 521,200</b>	<b>\$ 542,900</b>



## Charges for Services

Charges for Services		2014 Actual	2015 Actual	2016 Budget	2017 Budget
01-361-300	Subdivision & Land Develop. Fee	\$ 6,481	\$ 15,062	\$ 5,000	\$ 5,000
01-361-340	Hearing Fee	5,000	4,550	3,000	3,000
01-361-700	Copies and Lien Letters	9,810	7,252	6,000	6,000
01-361-800	Defrayment Fees	2,600	2,100	2,000	2,000
01-361-900	Recreation/Library Fee	5,170	4,200	4,000	-
01-362-100	Police Services	52,662	28,857	40,000	40,000
01-362-110	Police Reports	4,135	2,950	3,000	3,000
01-362-140	School Crossing Guards	4,295	6,274	15,000	15,000
01-363-300	Street Lighting Charges	3,063	5,864	4,000	4,000
01-363-510	PennDOT Snow Removal	40,456	47,272	35,000	35,000
01-363-600	Sale of Vehicles/Equipment	5,870	880	-	-
01-364-300	Garbage User Fees	794,226	740,027	680,000	732,000
01-367-300	Recreation Permit Fees	24,480	25,030	27,000	27,000
01-367-310	Recreation Programs	7,566	6,290	7,500	7,500
<b>Total Charges for Services</b>		<b>\$ 965,814</b>	<b>\$ 896,608</b>	<b>\$ 831,500</b>	<b>\$ 879,500</b>



## Other Revenues

Other Revenue	2014 Actual	2015 Actual	2016 Budget	2017 Budget
01-387-000 Donation from Private Sources	\$ -	\$ 2,793	\$ 50	\$ 50
01-387-100 Donations - Easter Egg Hunt	-	-	50	50
01-387-101 Donations - Clean Up Day	-	300	50	50
01-387-102 Donations - Fish For Fun	35	-	50	50
01-387-103 Donations - Light Up Night	-	-	50	50
01-380-000 Miscellaneous	-	-	-	-
01-391-100 Workers' Compensation Payments	-	-	25,000	25,000
01-391-101 Workers' Compensation Dividends	22,888	22,888	-	-
01-392-000 Refunds and Reimbursements	67,000	13,357	2,500	2,500
01-392-100 Employee Hospitalization Reimb.	36,384	28,507	40,000	40,000
01-392-110 Refund of Fuel Taxes	8,856	-	-	-
<b>Total Other Revenue</b>	<b>\$ 135,163</b>	<b>\$ 67,845</b>	<b>\$ 67,750</b>	<b>\$ 67,750</b>



## Interfund Transfers In

<b>Interfund Transfers In</b>		<b>2014 Actual</b>	<b>2015 Actual</b>	<b>2016 Budget</b>	<b>2017 Budget</b>
01-392-008	Transfer from Sewer Revenue Fund	\$ 200,000	\$ -	\$ 200,000	\$ 200,000
01-392-004	Transfer from Special Account	-	-	-	-
<b>Total Interfund Transfers In</b>		<b>\$ 200,000</b>	<b>\$ -</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>





## General Fund Expenditure Summary

	2014 Actual	2015 Actual	2016 Budget	2017 Budget
<b><u>Operating Expenditures</u></b>				
<u>General Government</u>				
Mayor and Council	\$ 44,966	\$ 26,332	\$ 58,480	\$ 58,480
Finance and Administration	702,353	629,373	664,730	653,490
Tax Collection	72,196	62,356	71,318	76,318
Borough Building	212,654	212,287	219,175	221,476
Subtotal General Government	<u>1,032,169</u>	<u>930,348</u>	<u>1,013,703</u>	<u>1,009,764</u>
<u>Public Safety</u>				
Police Protection	2,735,723	2,555,881	2,957,242	3,090,050
Fire Protection	222,688	225,630	228,075	371,475
Planning and Zoning	258,202	289,969	303,788	328,405
Subtotal Public Safety	<u>3,216,613</u>	<u>3,071,480</u>	<u>3,489,105</u>	<u>3,789,930</u>
Health and Human Services	9,550	9,150	11,500	11,500
Sanitation and Recycling	622,524	626,637	639,217	645,371
Public Works	1,199,077	921,462	1,159,640	1,243,102
Recreation, Parks and Library	378,316	392,048	417,083	437,260
Unallocated Costs	398,190	545,696	364,774	330,774
<b>Total Operating Expenditures</b>	<b><u>\$ 6,856,439</u></b>	<b><u>\$ 6,496,821</u></b>	<b><u>\$ 7,095,022</u></b>	<b><u>\$ 7,467,701</u></b>
<b><u>Non-Operating Expenditures</u></b>				
Debt Service	\$ 493,627	\$ 500,742	\$ 495,873	\$ 497,674
<u>Capital Projects</u>				
Capital Improvements	1,339,435	1,131,289	1,181,900	1,266,900
Buildings	202,282	1,103	137,500	129,500
Machinery and Equipment	219,209	56,521	237,000	246,000
Subtotal Capital Projects	<u>1,760,926</u>	<u>1,188,913</u>	<u>1,556,400</u>	<u>1,642,400</u>
<b>Total Non-Operating Expend.</b>	<b><u>\$ 2,254,553</u></b>	<b><u>\$ 1,689,655</u></b>	<b><u>\$ 2,052,273</u></b>	<b><u>\$ 2,140,074</u></b>
<b>Subtotal Expenditures</b>	<b><u>\$ 9,110,992</u></b>	<b><u>\$ 8,186,476</u></b>	<b><u>\$ 9,147,295</u></b>	<b><u>\$ 9,607,775</u></b>
Interfund Transfers Out	-	-	29,718	-
Forfeiture Account Expenditures	15,000	-	-	-
Surplus to Fund Balance	300,628	-	-	-
<b>Total Expenditures</b>	<b><u>\$ 9,426,620</u></b>	<b><u>\$ 8,186,476</u></b>	<b><u>\$ 9,177,013</u></b>	<b><u>\$ 9,607,775</u></b>



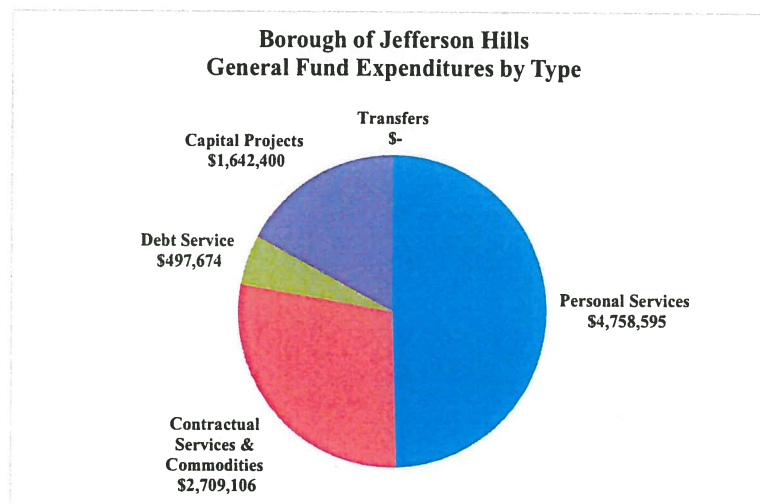
	2016 Budget	2017 Budget	Increase/(Decrease) Budget v. Budget
<b><u>Operating Expenditures</u></b>			
<u>General Government</u>			
Mayor and Council	\$ 58,480	\$ 58,480	0.0%
Finance and Administration	\$ 664,730	\$ 653,490	-1.7%
Tax Collection	\$ 71,318	\$ 76,318	7.0%
Borough Building	\$ 219,175	\$ 221,476	1.0%
Subtotal General Government	\$ 1,013,703	\$ 1,009,764	-0.4%
<u>Public Safety</u>	\$ -	\$ -	
Police Protection	\$ 2,957,242	\$ 3,090,050	4.5%
Fire Protection	\$ 228,075	\$ 371,475	62.9%
Planning and Zoning	\$ 303,788	\$ 328,405	8.1%
Subtotal Public Safety	\$ 3,489,105	\$ 3,789,930	8.6%
Health and Human Services	\$ 11,500	\$ 11,500	0.0%
Sanitation and Recycling	\$ 639,217	\$ 645,371	1.0%
Public Works	\$ 1,159,640	\$ 1,243,102	7.2%
Recreation, Parks and Library	\$ 417,083	\$ 437,260	4.8%
Unallocated Costs	\$ 364,774	\$ 330,774	-9.3%
<b>Total Operating Expenditures</b>	\$ 7,095,022	\$ 7,467,701	<b>5.3%</b>
	\$ -	\$ -	
<b><u>Non-Operating Expenditures</u></b>	\$ -	\$ -	
Debt Service	\$ 495,873	\$ 497,674	0.4%
<u>Capital Projects</u>	\$ -	\$ -	
Capital Improvements	\$ 1,181,900	\$ 1,266,900	7.2%
Buildings	\$ 137,500	\$ 129,500	-5.8%
Machinery and Equipment	\$ 237,000	\$ 246,000	3.8%
Subtotal Capital Projects	\$ 1,556,400	\$ 1,642,400	5.5%
<b>Total Non-Operating Expend.</b>	\$ 2,052,273	\$ 2,140,074	<b>4.3%</b>
	\$ -	\$ -	
<b>Subtotal Expenditures</b>	\$ 9,147,295	\$ 9,607,775	<b>5.0%</b>
Interfund Transfers Out	\$ 29,718	\$ -	-100.0%
Forfeiture Account Expenditures	\$ -	\$ -	0.0%
<b>Total Expenditures</b>	\$ 9,177,013	\$ 9,607,775	<b>4.7%</b>



## General Fund Expenditures by Type

Department	Personal Services	Contractual Services & Commodities	Non-Operating	2017 Budget	Percentage of Budget	
Mayor and Council	\$ 21,530	\$ 36,950	\$ -	\$ 58,480	0.6%	-
Finance and Administration	431,990	221,500	-	653,490	6.8%	(11,240)
Tax Collection	12,918	63,400	-	76,318	0.8%	5,000
Borough Building	-	221,476	-	221,476	2.3%	2,301
Police Protection	2,906,450	183,600	-	3,090,050	32.2%	132,808
Fire Protection	25,000	346,475	-	371,475	3.9%	143,400
Planning and Zoning	210,905	117,500	-	328,405	3.4%	24,617
Health and Human Services	-	11,500	-	11,500	0.1%	-
Sanitation and Recycling	-	645,371	-	645,371	6.7%	6,154
Public Works	995,952	247,150	-	1,243,102	12.9%	83,462
Recreation, Parks and Library	153,850	283,410	-	437,260	4.6%	20,177
Unallocated Costs	-	330,774	-	330,774	3.4%	(34,000)
Debt Service	-	-	497,674	497,674	5.2%	1,801
Capital Projects	-	-	1,642,400	1,642,400	17.1%	86,000
Interfund Transfers Out	-	-	-	-	-0.2%	(29,718)
<b>Total General Fund Budget</b>	<b>\$ 4,758,595</b>	<b>\$ 2,709,106</b>	<b>\$ 2,140,074</b>	<b>\$ 9,607,775</b>	<b>99.8%</b>	<b>430,762</b>
<i>Percentage of Budget</i>	49.5%	28.2%	22.3%			

Personal Services	\$ 4,758,595
Contractual Services & Commodities	2,709,106
Debt Service	497,674
Capital Projects	1,642,400
Transfers	-
<b>Total</b>	<b>\$ 9,607,775</b>



<b>Department</b>	<b>Personal Services</b>	<b>Contractual Services &amp; Commodities</b>	<b>Non- Operating</b>	<b>2017 Budget</b>	<b>Percentage of Budget</b>
Mayor and Council	\$ 21,530	\$ 36,950	\$ -	\$ 58,480	0.6%
Finance and Administration	431,990	221,500	-	653,490	6.8%
Tax Collection	12,918	63,400	-	76,318	0.8%
Borough Building	-	221,476	-	221,476	2.3%
Police Protection	2,906,450	183,600	-	3,090,050	32.2%
Fire Protection	25,000	346,475	-	371,475	3.9%
Planning and Zoning	210,905	117,500	-	328,405	3.4%
Health and Human Services	-	11,500	-	11,500	0.1%
Sanitation and Recycling	-	645,371	-	645,371	6.7%
Public Works	995,952	247,150	-	1,243,102	12.9%
Recreation, Parks and Library	153,850	283,410	-	437,260	4.6%
Unallocated Costs	-	330,774	-	330,774	3.4%
Debt Service	-	-	497,674	497,674	5.2%
Capital Projects	-	-	1,642,400	1,642,400	17.1%
Interfund Transfers Out	-	-	-	-	0.0%
Surplus to Fund Balance	-	-	-	-	0.0%
<b>Total General Fund Budget</b>	<b>\$ 4,758,595</b>	<b>\$ 2,709,106</b>	<b>\$ 2,140,074</b>	<b>\$ 9,607,775</b>	<b>100.0%</b>
<i>Percentage of Budget</i>	<u>49.5%</u>	<u>28.2%</u>	<u>22.3%</u>		



## Mayor and Council

	2014 Actual	2015 Actual	2016 Budget	2017 Budget
<b>Mayor and Council</b>				
Personal Services	\$ 21,530	\$ 21,530	\$ 21,530	\$ 21,530
Contractual Services and Commodities	23,436	4,802	36,950	36,950
<b>Total Mayor and Council</b>	<b>\$ 44,966</b>	<b>\$ 26,332</b>	<b>\$ 58,480</b>	<b>\$ 58,480</b>

	2014 Actual	2015 Actual	2016 Budget	2017 Budget
<b>Mayor and Council</b>				
<u>Personal Services</u>				
01-400-105 Mayor	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
01-400-106 Council	16,000	16,000	16,000	16,000
01-400-192 Fica & Medicare	1,530	1,530	1,530	1,530
Total Personal Services	21,530	21,530	21,530	21,530
<u>Contractual Services and Commodities</u>				
01-400-216 General Expense	10	117	200	200
01-400-352 Public Officials Liability	19,966	-	25,000	25,000
01-400-353 Insurance Bonding	-	-	250	250
01-400-420 Dues, Subscriptions & Memberships	80	310	6,500	6,500
01-400-460 Education, Training & Conferences	3,380	4,375	5,000	5,000
Total Contractual Services and Commodities	23,436	4,802	36,950	36,950
<b>Total Mayor and Council</b>	<b>\$ 44,966</b>	<b>\$ 26,332</b>	<b>\$ 58,480</b>	<b>\$ 58,480</b>



## Finance and Administration

	2014 Actual	2015 Actual	2016 Budget	2017 Budget
<b>Finance and Administration</b>				
Personal Services	\$ 467,494	\$ 310,839	\$ 444,230	\$ 431,990
Contractual Services and Commodities	234,859	318,534	220,500	221,500
<b>Total Finance and Administration</b>	<b>\$ 702,353</b>	<b>\$ 629,373</b>	<b>\$ 664,730</b>	<b>\$ 653,490</b>

	2014 Actual	2015 Actual	2016 Budget	2017 Budget
<b>Finance and Administration</b>				
<u>Personal Services</u>				
01-402-110 Manager	\$ 74,366	\$ 56,813	\$ 86,210	\$ 80,500
01-402-112 Finance Officer	63,948	13,326	65,000	67,000
01-402-113 Engineer	67,566	15,044	30,000	30,000
01-402-114 Clerical	94,993	104,484	96,365	90,000
01-402-120 Intern	-	-	5,000	5,000
01-402-123 Comm. Relations Coordinator	4,549	7,567	6,700	9,000
01-402-179 Longevity Pay	1,275	1,547	1,325	1,340
01-402-180 Overtime Pay	16,556	20,988	12,800	10,000
01-402-184 Sick Pay Buy Back	-	-	500	500
01-402-192 Fica & Medicare	23,749	16,231	26,128	20,500
01-402-193 Defined Benefit Pension - Service Emp.	7,477	7,477	7,950	7,950
01-402-194 Unemployment Compensation	2,776	1,663	3,500	2,000
01-402-195 Workers' Compensation	1,127	-	3,000	1,500
01-402-196 Health, Vision & Dental Insurance	76,007	41,243	65,875	74,000
01-402-197 Disbursement Pension - Admin	13,708	16,033	13,800	16,500
01-402-198 Defined Contribution Pension - Admin	15,420	6,725	15,802	12,500
01-402-199 Life Insurance	1,241	594	1,300	1,300
01-402-19A AD&D	94	45	100	100
01-402-19B Short Term Disability	2,642	1,059	2,875	2,300
Total Personal Services	467,494	310,839	444,230	431,990
<u>Contractual Services and Commodities</u>				
01-402-210 Office Supplies	4,655	2,726	5,000	5,000
01-402-216 General Expense	7,597	8,021	7,500	7,500
01-402-260 Minor Equipment	-	-	3,000	3,000
01-402-311 Auditing Services	15,000	15,500	15,500	15,500
01-402-312 Consulting Services	460	4,710	8,000	8,000
01-402-313 Engineering Services	60,520	56,598	15,000	15,000
01-402-314 Legal Services	92,245	171,868	100,000	100,000
01-402-320 Communications Expense	1,429	624	1,500	1,500
01-402-340 Advertising & Printing	19,219	24,399	30,000	30,000
01-402-353 Insurance Bonding	549	1,310	1,000	1,000
01-402-374 Office Equip. - Repairs and Mte.	10,607	6,038	11,000	10,000
01-402-384 Rent of Machinery & Equipment	7,358	5,962	6,000	6,000
01-402-420 Dues, Subscriptions & Memberships	5,294	11,579	5,000	5,000
01-402-452 Contracted IT/Network Services	7,168	8,667	8,000	10,000
01-402-460 Education, Training & Conferences	2,758	532	4,000	4,000
Total Contractual Services and Commodities	234,859	318,534	220,500	221,500
<b>Total Finance and Administration</b>	<b>\$ 702,353</b>	<b>\$ 629,373</b>	<b>\$ 664,730</b>	<b>\$ 653,490</b>





## Tax Collection

	2014 Actual	2015 Actual	2016 Budget	2017 Budget
<b>Tax Collection</b>				
Personal Services	\$ 13,588	\$ 11,238	\$ 12,918	\$ 12,918
Contractual Services and Commodities	58,608	51,118	58,400	63,400
<b>Total Tax Collection</b>	<b>\$ 72,196</b>	<b>\$ 62,356</b>	<b>\$ 71,318</b>	<b>\$ 76,318</b>

	2014 Actual	2015 Actual	2016 Budget	2017 Budget
<b>Tax Collection</b>				
<u>Personal Services</u>				
01-403-107 Real Estate Tax Collector	\$ 12,622	\$ 10,465	\$ 12,000	\$ 12,000
01-403-192 Fica & Medicare	966	773	918	918
Total Personal Services	13,588	11,238	12,918	12,918
<u>Contractual Services and Commodities</u>				
01-403-210 Office Supplies	7,825	2,953	5,600	5,600
01-403-310 Commissions - EIT, LST & Mercantile	37,566	42,773	40,000	45,000
01-403-312 Consulting Services	-	412	1,500	1,500
01-403-314 Legal Services	4,910	3,700	5,000	5,000
01-403-315 Commissions - Interim Real Estate	-	-	-	-
01-403-316 Commissions - Delinquent RE Taxes	932	-	-	-
01-403-353 Insurance Bonding	5,499	-	3,800	3,800
01-403-452 Contracted IT/Network Services	1,876	1,280	2,500	2,500
Total Contractual Services and Commodities	58,608	51,118	58,400	63,400
<b>Total Tax Collection</b>	<b>\$ 72,196</b>	<b>\$ 62,356</b>	<b>\$ 71,318</b>	<b>\$ 76,318</b>



## Borough Building

	2014 Actual	2015 Actual	2016 Budget	2017 Budget
<b>Borough Building</b>				
Contractual Services and Commodities	\$ 212,654	\$ 212,037	\$ 219,175	\$ 221,476
<b>Total Borough Building</b>	<b>\$ 212,654</b>	<b>\$ 212,037</b>	<b>\$ 219,175</b>	<b>\$ 221,476</b>

	2014 Actual	2015 Actual	2016 Budget	2017 Budget
<b>Borough Building</b>				
<u>Contractual Services and Commodities</u>				
01-409-216 General Expense	\$ -	\$ -	\$ 200	\$ 200
01-409-220 Materials & Supplies	8,235	6,889	7,000	7,000
01-409-320 Communications Expense	32,168	22,972	28,000	28,000
01-409-360 Utilities	97,785	106,652	110,000	107,301
01-409-370 Repairs & Maintenance	24,056	12,836	12,750	12,750
01-409-440 Custodial Services	24,827	25,376	27,475	27,475
01-409-450 Contracted Services	2,104	1,022	1,750	1,750
01-409-451 Contracted Maintenance Services	22,725	34,782	30,000	35,000
01-409-454 Landscaping	754	1,508	2,000	2,000
Total Contractual Services and Commodities	212,654	212,037	219,175	221,476
<b>Total Borough Building</b>	<b>\$ 212,654</b>	<b>\$ 212,037</b>	<b>\$ 219,175</b>	<b>\$ 221,476</b>



## Police Protection

	2014 Actual	2015 Actual	2016 Budget	2017 Budget
<b>Police Protection</b>				
Personal Services	\$ 2,603,366	\$ 2,448,716	\$ 2,777,592	\$ 2,906,450
Contractual Services and Commodities	132,357	107,165	179,650	183,600
<b>Total Police Protection</b>	<b>\$ 2,735,723</b>	<b>\$ 2,555,881</b>	<b>\$ 2,957,242</b>	<b>\$ 3,090,050</b>

	2014 Actual	2015 Actual	2016 Budget	2017 Budget
<b>Police Protection</b>				
<u>Personal Services</u>				
01-410-110 Chief	\$ 99,094	\$ 99,366	\$ 101,780	\$ 105,350
01-410-112 Sergeants	473,907	451,160	460,510	375,000
01-410-113 Patrolman	912,930	922,786	935,500	1,075,000
01-410-114 Clerical	32,691	43,795	34,100	50,600
01-410-122 Communication Specialist	19,518	18,490	22,660	20,000
01-410-179 Longevity Pay	13,920	12,379	15,000	13,500
01-410-180 Overtime Pay	78,910	60,277	100,000	100,000
01-410-183 Special Details - Reimbursed	37,424	24,375	40,000	40,000
01-410-184 Sick Pay Buy Back	3,294	-	8,400	8,400
01-410-185 Vacation Pay Buy Back	-	-	8,000	8,000
01-410-188 Comp Time Buy Back	23,938	12,746	30,000	30,000
01-410-191 Uniform Allowance	9,900	11,311	10,400	10,400
01-410-192 Fica & Medicare	122,974	122,834	143,700	140,000
01-410-193 Defined Benefit Pension - Police	328,102	327,006	337,007	400,000
01-410-194 Unemployment Compensation	9,132	5,851	12,000	5,000
01-410-195 Workers' Compensation	93,688	-	146,320	135,000
01-410-196 Health, Vision & Dental Insurance	317,130	313,530	347,250	365,000
01-410-197 Disbursement Pension - Police	5,950	6,677	6,850	6,850
01-410-198 Defined Contribution Pension - Police	7,173	7,182	7,125	7,400
01-410-199 Life Insurance	5,781	4,791	5,900	6,000
01-410-19A AD&D	3,426	363	450	450
01-410-19B Short Term Disability	4,484	3,797	4,640	4,500
Total Personal Services	2,603,366	2,448,716	2,777,592	2,906,450
<u>Contractual Services and Commodities</u>				
01-410-210 Office Supplies	2,797	3,343	4,000	4,500
01-410-216 General Expense	12,363	15,387	25,500	25,500
01-410-231 Gas, Oil & Lubricants	51,707	31,381	58,000	48,000
01-410-238 Clothing & Uniforms (Incl. Initial Issue)	11,202	6,838	13,500	13,500
01-410-242 Department Supplies	8,952	4,474	7,000	8,000
01-410-251 Vehicle Maintenance	21,959	23,683	30,000	30,000
01-410-260 Minor Equipment	1,545	2,382	5,000	7,500
01-410-320 Communications Expense	8,412	8,125	7,100	9,100
01-410-327 Radio Equip. Maintenance	1,500	1,679	1,800	3,000
01-410-356 Police Professional Liability	-	-	10,000	10,000
01-410-374 Office Equip. - Repairs and Mte.	866	646	2,000	2,000
01-410-376 Traffic Signals - Repairs & Mte.	4,429	2,264	7,500	7,500
01-410-384 Rent of Machinery & Equipment	1,509	1,607	1,750	3,500
01-410-420 Dues, Subscriptions & Memberships	860	2,415	1,500	1,500
01-410-460 Education, Training & Conferences	4,256	2,941	5,000	10,000
01-410-520 Contribution For Dare Program	-	-	-	-
Total Contractual Services and Commodities	132,357	107,165	179,650	183,600
<b>Total Police Protection</b>	<b>\$ 2,735,723</b>	<b>\$ 2,555,881</b>	<b>\$ 2,957,242</b>	<b>\$ 3,090,050</b>



## Fire Protection

	2014 Actual	2015 Actual	2016 Budget	2017 Budget
<b>Fire Protection</b>				
Personal Services	\$ 25,537	\$ 22,576	\$ 30,000	\$ 25,000
Contractual Services and Commodities	197,151	200,909	198,075	346,475
<b>Total Fire Protection</b>	<b>\$ 222,688</b>	<b>\$ 223,485</b>	<b>\$ 228,075</b>	<b>\$ 371,475</b>

	2014 Actual	2015 Actual	2016 Budget	2017 Budget
<b>Fire Protection</b>				
<u>Personal Services</u>				
01-411-195 Workers' Compensation	\$ 25,537	\$ 22,576	\$ 30,000	\$ 25,000
Total Personal Services	25,537	22,576	30,000	25,000
<u>Contractual Services and Commodities</u>				
01-411-216 General Expense	8,210	10	10	98,010
01-411-363 Utilities - Fire Hydrants	78,882	79,382	89,000	89,000
01-411-500 Jefferson Fire & Rescue Contribution	38,999	45,485	38,000	84,000
01-411-501 885 Volunteer Co - In Lieu Parking	5,228	6,753	5,465	5,465
01-411-530 Foreign Fire Services	65,832	69,279	65,600	70,000
Total Contractual Services and Commodities	197,151	200,909	198,075	346,475
<b>Total Fire Protection</b>	<b>\$ 222,688</b>	<b>\$ 223,485</b>	<b>\$ 228,075</b>	<b>\$ 371,475</b>



## Planning and Zoning

	2014 Actual	2015 Actual	2016 Budget	2017 Budget
<b>Planning and Zoning</b>				
Personal Services	\$ 197,262	\$ 174,171	\$ 188,788	\$ 210,905
Contractual Services and Commodities	60,940	115,798	115,000	117,500
<b>Total Planning and Zoning</b>	<b>\$ 258,202</b>	<b>\$ 289,969</b>	<b>\$ 303,788</b>	<b>\$ 328,405</b>

	2014 Actual	2015 Actual	2016 Budget	2017 Budget
<b>Planning and Zoning</b>				
<u>Personal Services</u>				
01-414-110 Planner/Zoning Officer	\$ 17,115	\$ -	\$ -	\$ -
01-414-112 Planning/Zoning/Code Enforcement	60,496	63,456	64,375	90,150
01-414-114 Clerical	47,205	47,474	48,182	50,520
01-414-179 Longevity Pay	480	480	480	480
01-414-180 Overtime Pay	1,869	3,997	5,475	5,475
01-414-192 Fica & Medicare	9,229	8,466	9,220	10,800
01-414-194 Unemployment Compensation	1,259	607	1,350	1,350
01-414-195 Workers' Compensation	627	-	1,250	1,000
01-414-196 Health, Vision & Dental Insurance	45,219	37,180	44,665	37,000
01-414-197 Disbursement Pension - Planning	6,174	6,771	6,825	7,920
01-414-198 Defined Contribution Pension - Planning	5,941	4,536	4,506	4,670
01-414-199 Life Insurance	607	436	800	500
01-414-19A AD&D	46	33	60	40
01-414-19B Short Term Disability	995	735	1,600	1,000
Total Personal Services	197,262	174,171	188,788	210,905
<u>Contractual Services and Commodities</u>				
01-414-210 Office Supplies	1,947	2,730	4,500	4,500
01-414-216 General Expense	264	3,580	5,500	5,000
01-414-231 Gas, Oil & Lubricants	1,304	832	2,500	2,000
01-414-251 Vehicle Maintenance	315	3,108	2,500	2,500
01-414-260 Minor Equipment	950	-	2,000	2,000
01-414-312 Consulting Services	200	11,024	30,000	30,000
01-414-313 Engineering Services	12,908	30,054	15,000	20,000
01-414-314 Legal Services	24,840	46,018	30,000	30,000
01-414-318 Engineering Services - Grading	3,823	-	1,500	1,500
01-414-320 Communications Expense	695	789	750	750
01-414-340 Advertising & Printing	2,942	7,660	3,500	3,500
01-414-374 Office Equip. - Repairs and Mte.	2,115	1,308	2,250	2,250
01-414-420 Dues, Subscriptions & Memberships	5,035	5,594	6,000	6,000
01-414-450 Contracted Services	2,360	2,575	5,000	4,500
01-414-460 Education, Training & Conferences	1,242	526	4,000	3,000
Total Contractual Services and Commodities	60,940	115,798	115,000	117,500
<b>Total Planning and Zoning</b>	<b>\$ 258,202</b>	<b>\$ 289,969</b>	<b>\$ 303,788</b>	<b>\$ 328,405</b>



## Health and Human Services

	2014 Actual	2015 Actual	2016 Budget	2017 Budget
<b>Health and Human Services</b>				
Contractual Services and Commodities	\$ 9,550	\$ 9,150	\$ 11,500	\$ 11,500
<b>Total Health and Human Services</b>	<b>\$ 9,550</b>	<b>\$ 9,150</b>	<b>\$ 11,500</b>	<b>\$ 11,500</b>
	2014 Actual	2015 Actual	2016 Budget	2017 Budget
<b>Health and Human Services</b>				
<u>Contractual Services and Commodities</u>				
01-421-450 Contracted Services	\$ 9,550	\$ 9,150	\$ 11,500	\$ 11,500
Total Contractual Services and Commodities	9,550	9,150	11,500	11,500
<b>Total Health and Human Services</b>	<b>\$ 9,550</b>	<b>\$ 9,150</b>	<b>\$ 11,500</b>	<b>\$ 11,500</b>





## Sanitation and Recycling

	2014 Actual	2015 Actual	2016 Budget	2017 Budget
<b>Sanitation and Recycling</b>				
Contractual Services and Commodities	\$ 622,524	\$ 626,637	\$ 639,217	\$ 645,371
<b>Total Sanitation and Recycling</b>	<b>\$ 622,524</b>	<b>\$ 626,637</b>	<b>\$ 639,217</b>	<b>\$ 645,371</b>
	2014 Actual	2015 Actual	2016 Budget	2017 Budget
<b>Sanitation and Recycling</b>				
<u>Contractual Services and Commodities</u>				
<b>Recycling</b>				
01-426-220 Materials & Supplies	\$ -	\$ -	\$ -	\$ -
01-426-340 Advertising & Printing	-	569	2,250	2,250
01-426-450 Contracted Services	107,483	107,928	110,821	110,821
<i>Subtotal Recycling</i>	107,483	108,497	113,071	113,071
<b>Sanitation</b>				
01-427-318 Commissions - Refuse Billing	21,334	12,415	21,300	22,300
01-427-450 Contracted Services	493,707	505,725	504,846	510,000
<i>Subtotal Sanitation</i>	515,041	518,140	526,146	532,300
Total Contractual Services and Commodities	622,524	626,637	639,217	645,371
<b>Total Sanitation and Recycling</b>	<b>\$ 622,524</b>	<b>\$ 626,637</b>	<b>\$ 639,217</b>	<b>\$ 645,371</b>



## Public Works

	2014 Actual	2015 Actual	2016 Budget	2017 Budget
<b>Public Works</b>				
Personal Services	\$ 816,370	\$ 694,929	\$ 904,490	\$ 995,952
Contractual Services and Commodities	382,707	226,533	255,150	247,150
<b>Total Public Works</b>	<b>\$ 1,199,077</b>	<b>\$ 921,462</b>	<b>\$ 1,159,640</b>	<b>\$ 1,243,102</b>

	2014 Actual	2015 Actual	2016 Budget	2017 Budget
<b>Public Works</b>				
<u>Personal Services</u>				
<u>Roads</u>				
01-430-110 Public Works Director	\$ 63,861	\$ 64,036	65,600	67,892
01-430-140 Road Crew	432,881	357,946	453,200	505,000
01-430-179 Longevity Pay	3,745	3,745	4,300	4,500
01-430-180 Overtime Pay	24,556	24,122	37,000	35,000
01-430-184 Sick Pay Buy Back	2,100	-	1,000	1,000
01-430-191 Uniform Allowance	783	720	960	960
01-430-192 Fica & Medicare	39,569	33,742	42,925	55,000
01-430-194 Unemployment Compensation	3,891	2,406	4,500	4,200
01-430-195 Workers' Compensation	29,688	-	74,500	70,000
01-430-196 Health, Vision & Dental Insurance	156,108	149,460	158,675	177,000
01-430-197 Disbursement Pension - Roads	52,182	52,071	54,750	67,500
01-430-198 Defined Contribution Pension - Roads	4,612	4,617	4,595	4,800
01-430-199 Life Insurance	1,558	1,307	1,580	2,100
01-430-19A AD&D	118	99	120	200
01-430-19B Short Term Disability	718	658	785	800
Total Personal Services	816,370	694,929	904,490	995,952

### Contractual Services and Commodities

<u>Roads</u>				
01-430-210 Office Supplies	460	1,892	3,000	3,000
01-430-216 General Expense	8,515	4,161	8,000	8,000
01-430-231 Gas, Oil & Lubricants	52,402	23,369	50,000	45,000
01-430-238 Clothing & Uniforms	5,727	6,394	8,500	8,500
01-430-245 Materials for Highway Maintenance	52,526	22,051	53,000	55,000
01-430-251 Vehicle Maintenance	55,730	43,182	48,000	48,000
01-430-260 Minor Equipment	1,594	2,221	7,000	7,000
01-430-313 Engineering Services	10,470	7,041	20,000	15,000
01-430-320 Communications Expense	1,278	1,215	1,400	1,400
01-430-327 Radio Equip. Maintenance	7,324	(858)	3,000	3,000
01-430-384 Rent of Machinery & Equipment	11,134	139	6,000	6,000
01-430-420 Dues, Subscriptions & Memberships	174	179	250	250
01-430-460 Education, Training & Conferences	1,075	186	1,000	1,000
01-432-450 Contracted Services	49,682	-	2,000	2,000
Subtotal Roads	258,091	111,172	211,150	203,150

### Traffic Control & Street Lighting

01-433-376 Traffic Signals - Repairs & Mte	3,030	143	2,000	2,000
01-434-361 Utilities - Electric	90,416	91,302	6,000	6,000
Subtotal Traffic Control & Street Lighting	93,446	91,445	8,000	8,000

### Storm Sewers

01-436-220 Materials & Supplies/MS4	27,366	23,916	31,000	31,000
01-436-313 Engineering Services	3,804	-	5,000	5,000
Subtotal Storm Sewers	31,170	23,916	36,000	36,000

Total Contractual Services and Commodities	382,707	226,533	255,150	247,150
<b>Total Public Works</b>	<b>\$ 1,199,077</b>	<b>\$ 921,462</b>	<b>\$ 1,159,640</b>	<b>\$ 1,243,102</b>



## Recreation, Parks and Library

	2014 Actual	2015 Actual	2016 Budget	2017 Budget
<b>Recreation, Parks and Library</b>				
Personal Services	\$ 142,266	\$ 139,048	\$ 149,673	\$ 153,850
Contractual Services and Commodities	236,050	253,000	267,410	283,410
<b>Total Recreation, Parks and Library</b>	<b>\$ 378,316</b>	<b>\$ 392,048</b>	<b>\$ 417,083</b>	<b>\$ 437,260</b>

	2014 Actual	2015 Actual	2016 Budget	2017 Budget
<b>Recreation, Parks and Library</b>				
<u>Personal Services</u>				
<b>Recreation</b>				
01-452-121 Day Camp Employees	\$ 15,807	\$ 13,512	\$ 16,000	\$ 16,000
01-452-192 Fica & Medicare	1,209	1,034	1,225	1,225
01-452-194 Unemployment Compensation	775	385	750	750
01-452-195 Workers' Compensation	755	-	1,500	1,000
<i>Subtotal Recreation</i>	<u>18,546</u>	<u>14,931</u>	<u>19,475</u>	<u>18,975</u>
<b>Parks</b>				
01-454-121 Summer Help	24,026	21,798	23,000	23,000
01-454-140 Park Maintenance Crew	55,208	56,267	55,098	58,000
01-454-179 Longevity Pay	270	270	290	375
01-454-180 Overtime Pay	2,834	5,687	3,500	3,500
01-454-191 Uniform Allowance	600	240	120	120
01-454-192 Fica & Medicare	6,216	6,189	6,265	6,510
01-454-194 Unemployment Compensation	1,655	1,023	1,600	1,500
01-454-195 Workers' Compensation	4,437	-	10,000	8,000
01-454-196 Health, Vision & Dental Insurance	21,925	25,003	23,305	25,200
01-454-197 Disbursement Pension - Parks	6,379	7,484	6,850	8,500
01-454-199 Life Insurance	158	145	158	158
01-454-19A AD&D	12	11	12	12
<i>Subtotal Parks</i>	<u>123,720</u>	<u>124,117</u>	<u>130,198</u>	<u>134,875</u>
<b>Total Personal Services</b>	<u>142,266</u>	<u>139,048</u>	<u>149,673</u>	<u>153,850</u>
<u>Contractual Services and Commodities</u>				
<b>Recreation</b>				
01-451-500 Municipal Center Events	-	-	-	-
01-452-220 Materials & Supplies	13,115	18,006	20,000	20,000
<i>Subtotal Recreation</i>	<u>13,115</u>	<u>18,006</u>	<u>20,000</u>	<u>20,000</u>
<b>Parks</b>				
01-454-216 General Expense	764	518	1,500	1,500
01-454-220 Materials & Supplies	6,264	1,600	7,000	7,000
01-454-251 Vehicle Maintenance	11,376	11,643	7,000	7,000
01-454-360 Utilities	23,475	27,751	28,500	28,500
01-454-370 Repairs & Maintenance	10,276	15,978	17,500	27,500
01-454-384 Rent of Machinery & Equipment	3,654	3,895	5,000	5,000
01-454-440 Custodial Services	8,276	8,459	9,160	9,160
01-454-460 Education, Training & Conferences	200	150	250	250
<i>Subtotal Parks</i>	<u>64,285</u>	<u>69,994</u>	<u>75,910</u>	<u>85,910</u>
<b>Library</b>				
01-456-311 Auditing Services	-	-	1,500	1,500
01-456-500 Contributions	158,650	165,000	170,000	176,000
<i>Subtotal Library</i>	<u>158,650</u>	<u>165,000</u>	<u>171,500</u>	<u>177,500</u>
<b>Total Contractual Services and Commodities</b>	<u>236,050</u>	<u>253,000</u>	<u>267,410</u>	<u>283,410</u>
<b>Total Recreation, Parks and Library</b>	<b>\$ 378,316</b>	<b>\$ 392,048</b>	<b>\$ 417,083</b>	<b>\$ 437,260</b>



## Debt Services

	2014 Actual	2015 Actual	2016 Budget	2017 Budget
<b>Debt Service</b>				
Non-Operating Expenditures	\$ 493,627	\$ 500,742	\$ 495,873	\$ 497,674
<b>Total Debt Service</b>	<b>\$ 493,627</b>	<b>\$ 500,742</b>	<b>\$ 495,873</b>	<b>\$ 497,674</b>

	2014 Actual	2015 Actual	2016 Budget	2017 Budget
<b>Debt Service</b>				
01-471-111 2011/16 GOB - Principal (5.98M)	277,757	289,955	160,000	165,000
01-471-112 2013 Note - Principal (1.2M)	-	-	113,646	113,646
01-472-211 2011/16 GOB - Interest (5.98M)	215,120	210,037	192,772	189,573
01-472-212 2013 Note - Interest (1.2M)	-	-	28,705	28,705
01-475-000 Agent Fees	750	750	750	750
<b>Total Debt Service</b>	<b>\$ 493,627</b>	<b>\$ 500,742</b>	<b>\$ 495,873</b>	<b>\$ 497,674</b>



## Interfund Transfers Out

	2014 Actual	2015 Actual	2016 Budget	2017 Budget
<b>Interfund Transfers Out</b>				
Non-Operating Expenditures	\$ -	\$ -	\$ 29,718	\$ -
<b>Total Interfund Transfers Out</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 29,718</b>	<b>\$ -</b>
	2014 Actual	2015 Actual	2016 Budget	2017 Budget
<b>Interfund Transfers Out</b>				
01-492-035 Transfer to Highway Aid Fund	\$ -	\$ -	\$ 29,718	\$ -
01-492-004 Transfer to Special Revenue Fund	-	-	-	-
01-492-092 Transfer to Escrow Fund	-	-	-	-
<b>Total Interfund Transfers Out</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 29,718</b>	<b>\$ -</b>



## Unallocated Costs

	2014 Actual	2015 Actual	2016 Budget	2017 Budget
<b>Unallocated Costs</b>				
Contractual Services and Commodities	\$ 398,422	\$ 545,696	\$ 364,774	\$ 330,774
<b>Total Unallocated Costs</b>	<b>\$ 398,422</b>	<b>\$ 545,696</b>	<b>\$ 364,774</b>	<b>\$ 330,774</b>
	2014 Actual	2015 Actual	2016 Budget	2017 Budget
<b>Unallocated Costs</b>				
<u>Contractual Services and Commodities</u>				
<i>Refunds</i>				
01-491-100 Refunds of Receipts - General Fund	\$ 50	\$ 4,717	\$ 10,000	\$ 8,000
01-491-200 Ref. of Receipts - Storm Water Fees	-	-	-	-
<i>Subtotal Refunds</i>	50	4,717	10,000	8,000
<i>Intergovernmental</i>				
01-494-100 RAD Mutual Aid Payment (SHACOG)	13,908	-	8,000	8,000
01-494-200 Educ. Svc Agency (School Guards)	24,900	18,011	30,000	25,000
<i>Subtotal Intergovernmental</i>	38,808	18,011	38,000	33,000
<i>Insurances</i>				
01-496-100 Unemployment Compensation	-	-	-	-
01-496-156 Hospitalization - Police Retirees	112,540	131,807	142,000	125,000
01-496-352 Liability & Umbrella Insurance	113,612	128,956	95,000	95,000
01-496-357 Workers' Compensation	130,772	243,445	4,774	4,774
01-496-400 Judgments and Losses	-	-	25,000	20,000
01-496-450 Insurance Deductibles	2,640	18,760	50,000	45,000
<i>Subtotal Insurances</i>	359,564	522,968	316,774	289,774
Total Contractual Services and Commodities	398,422	545,696	364,774	330,774
<b>Total Unallocated Costs</b>	<b>\$ 398,422</b>	<b>\$ 545,696</b>	<b>\$ 364,774</b>	<b>\$ 330,774</b>





## Allocated Costs

<u>Allocated Costs</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2017 Budget</u>
<u>Personal Services</u>				
xx-4xx-192 Fica & Medicare	\$ 213,310	\$ 199,259	\$ 240,334	\$ 245,164
xx-4xx-193 Defined Benefit Pension	335,579	334,483	344,957	407,950
xx-4xx-194 Unemployment Compensation	20,344	12,601	24,600	15,600
xx-4xx-195 Workers' Compensation	289,976	266,021	278,344	252,774
xx-4xx-196 Health, Vision & Dental Insurance	745,708	715,087	805,155	821,200
xx-4xx-197 Disbursement Pension	97,059	103,459	102,525	123,570
xx-4xx-198 Defined Contribution Pension	33,146	23,060	32,028	29,370
xx-4xx-19A AD&D	3,720	573	766	826
xx-4xx-19B Short Term Disability	8,937	6,339	9,996	8,696
<i>Total Allocated Costs</i>	<u>1,747,779</u>	<u>1,660,882</u>	<u>1,838,705</u>	<u>1,905,150</u>
xx-4xx-999 Departmental Allocations	<u>(1,747,779)</u>	<u>(1,660,882)</u>	<u>(1,838,705)</u>	<u>(1,905,150)</u>
<b>Net Total</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



## Capital Projects

	2014 Actual	2015 Actual	2016 Budget	2017 Budget
<b>Capital Projects</b>				
Non-Operating Expenditures	\$ 1,760,926	\$ 1,188,913	\$ 1,556,400	\$ 1,642,400
<b>Total Capital Projects</b>	<b>\$ 1,760,926</b>	<b>\$ 1,188,913</b>	<b>\$ 1,556,400</b>	<b>\$ 1,642,400</b>

	2014 Actual	2015 Actual	2016 Budget	2017 Budget
<b>Capital Projects</b>				
<i><b>Capital Improvements</b></i>				
01-497-711 Storm Water Management	\$ -	\$ -	\$ 65,000	\$ 65,000
01-497-712 Road Improvement Program	583,240	638,003	575,000	575,000
01-497-714 Other Road Improvements	-	222,378	165,000	165,000
01-497-715 Stream Improvements	301,943	188,348	202,900	202,900
01-497-716 Bridge Improvements	72,243	39,460	-	-
01-497-717 Park Improvements	381,182	40,655	134,000	234,000
01-497-718 Road Signage Improvements	827	2,445	5,000	5,000
01-497-719 Storm Facility Mapping			35,000	20,000
<i>Subtotal Capital Improvements</i>	<i>1,339,435</i>	<i>1,131,289</i>	<i>1,181,900</i>	<i>1,266,900</i>
<i><b>Buildings</b></i>				
01-498-730 Demolition of Unsafe Structures	45	500	20,000	12,000
01-498-731 Park Fencing & Resurfacing	17,600	-	25,000	25,000
01-498-732 GBU Building Replace Doors	-	-	20,000	20,000
01-498-733 Borough Building Improvements	1,886	-	72,500	72,500
01-498-734 Public Works Complex	182,751	603	-	-
01-498-735 Roof Replacement Old Garage			-	-
<i>Subtotal Buildings</i>	<i>202,282</i>	<i>1,103</i>	<i>137,500</i>	<i>129,500</i>
<i><b>Machinery and Equipment</b></i>				
01-499-740 Public Works Trucks	14,995	6,347	90,000	90,000
01-499-741 Public/Police Works Equip/Vehicles	102,000	-	28,000	28,000
01-499-742 Police Vehicles	70,075	32,817	61,000	61,000
01-499-743 Police Equipment	29,089	17,357	21,000	21,000
01-499-744 Parks Equipment	-	-	7,000	16,000
01-499-745 General Admin Equipment	3,050	-	30,000	30,000
01-499-746 Planning and Zoning Equipment	-	-	-	-
<i>Subtotal Machinery and Equipment</i>	<i>219,209</i>	<i>56,521</i>	<i>237,000</i>	<i>246,000</i>
<b>Total Capital Projects</b>	<b>\$ 1,760,926</b>	<b>\$ 1,188,913</b>	<b>\$ 1,556,400</b>	<b>\$ 1,642,400</b>



## Sewer Revenue Fund

### Sanitary Sewer Fund

	2014 Actual	2015 Actual	2016 Budget	2017 Budget
Beginning Fund Balance	\$ 3,794,881	\$ 3,057,368	\$ 2,115,855	\$ 801,157
Revenues	2,848,923	2,654,257	3,965,235	4,060,719
Expenses	(3,586,436)	(3,595,770)	(5,279,933)	(4,861,876)
<b>Ending Fund Balance</b>	<b>\$ 3,057,368</b>	<b>\$ 2,115,855</b>	<b>\$ 801,157</b>	<b>\$ -</b>

	2015 Actual	2015 Actual	2016 Budget	2017 Budget
<b>Revenue</b>				
08-341-040 Interest	\$ 3,291	\$ 2,538	\$ 3,500	\$ 3,500
08-355-500 Pension System State Aid	-	8,733	8,000	8,000
08-364-100 Sewage Charges - GenOn/Guardian/Eastman	373,240	322,485	300,000	300,000
08-364-101 Sewage Charges - PA Municipal Services	2,242,184	2,096,117	3,483,000	3,558,484
08-364-102 Sewage Charges - South Park	65,093	65,093	65,095	65,095
08-364-103 Sewage Charges - West Mifflin	11,307	11,307	11,310	11,310
08-364-104 Sewage Charges - Union Township	1,836	1,870	1,830	1,830
08-364-110 Tap In Fees	67,067	61,404	30,000	50,000
08-364-111 Special Tap In Fees	78,396	59,742	60,000	60,000
08-364-115 Sewer and Water Assessments	3,569	544		
08-364-901 Evidence of Compliance Fees	2,940	21,072	2,500	2,500
08-364-901 Misc. Refunds	-	3,352	-	-
<b>Total Revenue</b>	<b>\$ 2,848,923</b>	<b>\$ 2,654,257</b>	<b>\$ 3,965,235</b>	<b>\$ 4,060,719</b>

### Expenses

#### Personal Services

08-429-114 Clerical	47,359	47,582	\$ 49,530	\$ 50,750
08-429-140 Sewer Maintenance Crew	54,205	60,064	55,650	57,800
08-429-179 Longevity Pay	305	575	600	600
08-429-180 Overtime Pay	2,482	3,430	4,325	4,325
08-429-191 Uniform Allowance	120	120	120	120
08-429-192 Fica & Medicare	7,868	8,460	8,423	8,681
08-429-194 Unemployment Compensation	856	666	900	800
08-429-195 Workers' Compensation	3,345	-	7,000	6,500
08-429-196 Health, Vision & Dental Insurance	16,779	16,864	23,385	18,000
08-429-197 Disbursement Pension - Sewers	12,666	14,423	13,450	16,300
08-429-199 Life Insurance	317	290	320	320
08-429-19A AD&D	24	22	24	24
08-429-19B Short Term Disability	98	90	96	96
<b>Total Personal Services</b>	<b>146,424</b>	<b>152,586</b>	<b>163,823</b>	<b>164,316</b>



## Sewer Revenue Fund

### Sanitary Sewer Fund

	2014 Actual	2015 Actual	2016 Budget	2017 Budget
<u>Contractual Services and Commodities</u>				
08-429-210 Office Supplies	198	88	1,000	1,000
08-429-216 General Expense	2,728	1,846	5,000	4,000
08-429-220 Materials & Supplies	147	197	750	500
08-429-222 Chemicals	-	-	2,000	2,000
08-429-238 Clothing & Uniforms	-	-	1,000	500
08-429-251 Vehicle Maintenance	911	(855)	5,000	4,000
08-429-260 Minor Equipment	-	765	5,000	5,000
08-429-313 Engineering Services	302,922	545,198	125,000	125,000
08-429-314 Legal Services	16,225	13,602	35,000	35,000
08-429-317 Commissions - PAMS (Inc. Postage & Shutoffs)	35,388	30,094	32,000	32,000
08-429-361 Utilities - Electric	819	1,571	1,200	1,200
08-429-362 Utilities - Gas	444	93	600	600
08-429-366 Utilities - Water	-	-	3,500	3,500
08-429-370 Repairs & Maintenance	56,542	21,625	45,000	45,000
08-429-374 Office Equip. - Repairs and Mte.	1,405	-	2,000	2,000
08-429-384 Rent of Machinery & Equipment	28,363	29,323	40,000	30,000
08-429-385 Sewer Processing Fees	1,336,422	1,409,120	1,530,000	1,500,000
08-429-450 Contracted Services	12,831	4,426	6,000	6,000
08-429-451 Contracted Services - Pump Station	14,471	17,553	15,000	15,000
08-429-460 Education, Training & Conferences	-	656	1,000	1,000
08-429-540 CMA Plant Expansion Contribution	928,180	927,382	928,260	928,260
Total Contractual Services and Commodities	2,737,996	3,002,684	2,784,310	2,741,560
<u>Debt Service</u>				
08-471-101 2017 PENNVEST Loan WESA( 9.5M)	-	-	-	560,000
08-471-111 2011 GOB Debt Service - Principal	83,183	78,948	581,610	-
08-472-200 2005 GOB Debt Service - Interest	-	-	-	-
08-472-211 2011 GOB Debt Service - Interest	19,175	16,294	404,190	-
Total Debt Service	102,358	95,242	985,800	560,000
<u>Refunds and Transfers</u>				
08-491-100 Refunds	40,049	45,732	5,000	55,000
08-492-010 Transfer to General Fund	200,000	-	200,000	200,000
08-496-400 Judgments and Losses	-	-	20,000	20,000
Total Refunds and Transfers	240,049	45,732	225,000	275,000
	2015 Actual	2015 Actual	2016 Budget	2017 Budget
<u>Capital Projects</u>				
08-497-710 Land Acquisition		16,100	60,000	60,000
08-497-714 Walton Road Construction & Engineering	-	-	-	-
08-497-718 Corrective Action Work	90,585	27,628	676,000	676,000
08-499-720 Operation & Maintenance Plan	238,818	250,196	262,500	262,500
08-499-721 Manhole Rehabilitation	-	5,602	122,500	122,500
08-499-747 Equipment	-	-	-	-
08-499-748 Truck Purchase	30,206	-	-	-
Total Capital Projects	359,609	299,526	1,121,000	1,121,000



## Sewer Revenue Fund

### Sanitary Sewer Fund

	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2017 Budget</u>
Total Expenses	<u>\$ 3,586,436</u>	<u>\$ 3,595,770</u>	<u>\$ 5,279,933</u>	<u>\$ 4,861,876</u>
Total Surplus/(Use) to/of Fund Balance	<u>\$ (737,513)</u>	<u>\$ (941,513)</u>	<u>\$ (1,314,698)</u>	<u>\$ (801,157)</u>



**JEFFERSON HILLS**

## Highway Aid Fund

	2014 Actual	2015 Actual	2016 Budget	2017 Budget
<b>Beginning Fund Balance</b>	\$ -	\$ -	\$ (1)	\$ (1)
Revenues	238,161	281,570	350,000	320,280
Expenditures	(238,161)	(281,571)	(350,000)	(320,280)
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ (1)</b>	<b>\$ (1)</b>	<b>\$ (1)</b>
	<b>2014 Actual</b>	<b>2015 Actual</b>	<b>2016 Budget</b>	<b>2016 Budget</b>
<b>Revenue</b>				
35-341-040 Interest	\$ 6	\$ 4	\$ 10	\$ 10
35-355-020 Motor Vehicle Fuel Taxes (Act 655)	231,435	274,846	313,552	313,550
35-355-030 State Road Turnback Payments (Act 32)	6,720	6,720	6,720	6,720
35-392-010 Transfer from General Fund	-	-	29,718	-
<b>Total Revenue</b>	<b>\$ 238,161</b>	<b>\$ 281,570</b>	<b>\$ 350,000</b>	<b>\$ 320,280</b>
<b>Expenditures</b>				
<b>Contractual Services and Commodities</b>				
35-432-216 Tarps - Salt	\$ -	\$ -	\$ -	\$ -
35-432-239 Salt	164,115	245,476	248,000	218,280
35-434-361 Utilities - Electric	74,046	36,095	102,000	102,000
Total Contractual Services and Commodities	238,161	281,571	350,000	320,280
<b>Total Expenditures</b>	<b>\$ 238,161</b>	<b>\$ 281,571</b>	<b>\$ 350,000</b>	<b>\$ 320,280</b>
<b>Total Surplus/(Use) to/of Fund Balance</b>	<b>\$ -</b>	<b>\$ (1)</b>	<b>\$ -</b>	<b>\$ -</b>

## General Fund Capital Expenditures

Total General Fund Capital Expenditures			
\$1,642,400			
<b><u>Public Works</u></b>		<b><u>Police</u></b>	
Road Improvements	740,000	2-Police Interceptors	61,000
Equipment	23,100	Outfit police Vehicles	14,600
Stream Improvements	267,900	Laptop Computer/Tablet	1,200
Truck	90,000	Portable Radios	1,000
Road Signage	5,000	Mobile Data Terminal System	2,100
Storm Facility Mapping	20,000	Patrol Rifle Sights	3,000
Public Works Complex	0	Tactical "go-Vest"	4,000
Subtotal: Public Works	<u>1,146,000</u>	Subtotal: Police	<u>86,900</u>
<b><u>Parks</u></b>		<b><u>Other Departments</u></b>	
Park Improvements	234,000	Demolition of Unsafe Structures	12,000
Park Equipment	16,000	Administration Equipment	30,000
Park Fencing and Resurfacing	25,000	Borough Building Improvements	72,500
GBU Building Replace Doors	<u>20,000</u>	Subtotal: Other Departments	<u>114,500</u>
Subtotal: Parks	<u>295,000</u>		