

# **CRESCENT TOWNSHIP**

**2015  
BUDGET**

The 2015 Budget is being submitted to the Board of Commissioners and to the residents of Crescent Township.

The Budget will be relying on an \$84,000 surplus from the 2014 fiscal year to help balance in 2015. This is down from the \$112,000 that was needed for 2014. Crescent will utilize a \$250,000 TAN (Tax Anticipation Note) to help protect the financial well-being of the Township during the first and second quarters of the year until tax revenues are collected. It is anticipated the TAN loan will be paid back in full within six months. This amount has decreased from \$300,000 which was used in years past. Minus the TAN Loan and fund balance transfer, the 2015 Budget is anticipating increased revenue of \$27,386. The expenses will decrease by \$614. This decrease was done even though the Township was faced with increases in wages for all departments, a health insurance premium increase of 15%, providing allowances for capital improvement projects needed within the Township and an additional savings for Police and Public Works vehicle purchases.

Appendix A shows the proposed operating budgets from 2005 to the Proposed 2015 Budget

This Budget involves no tax increase in any Real Estate, Earned Income, or Local Service. The 2015 proposed Real Estate millage is to remain at 6.4 mills; 5.9 for General Expenses and .5 mills toward the Fire Department. The Earned Income Tax rate, PSD 731101, is at 1% (split .5% Township and .5% school district on the resident rate). The Local Service Tax will remain at \$52.00 per employee (split \$47.00 to the township and \$5.00 to the school district) with the \$12,000/year income exemption remaining in place for Township and \$1,000/year income exception for the school district.

The Township's Taxable assessed value has decreased over the last number of years due to establishments within the Township that have filed for Tax Exempt status and PURTA values.

Year	Taxable Value	Exempt Value	PURTA	All Real Estate Value
2012	132,220,500	4,978,900	691,400	137,890,800
2013	131,020,440	4,960,100	640,900	136,621,440
2014	129,601,413	5,106,800	586,800	135,295,013

Crescent Township's Millage rates:

2014 (Property Assessed at \$100,000)		
Allegheny County	4.730	\$473.00
Crescent Township	6.400	640.00
School District	18.8461	<u>1884.61</u>
<b>TOTAL</b>		<b>\$2997.61</b>

The Median value of Crescent Township for 2014 was \$94,250

Appendix B breaks down the Real Estate Tax comparison per resident. Appendix C, lists of all the Municipalities in Allegheny County and their 2014 millage. Crescent Township ranks 81 out of 130 regarding the lowest millage.

The delinquent account balances for Real Estate and Garbage are as follows:

Real Estate	\$202,984.11
Garbage	<u>60,779.28</u>
<b>TOTAL</b>	<b>\$263,763.39</b>

Since switching to Weiss Burkhart and Kramer as our delinquent Real Estate Tax collector, they have collected approximately \$106,704 for the Township. Portnoff Law Associates have collected approximately \$27,672 in that same manner of time. The Township is looking forward to a continued relationship with both of these Collectors in 2015.

In 2014, the Township changed from Berkheimer to Jordan Tax Service to collect the current year garbage fees. Each household was responsible for a yearly payment of \$178.00. **In 2015, the proposed garbage fee will increase to \$180.00.** Collections efforts for each year are as follows:

Year	Amount collected	Percentage
2011	142,348.72	85.79%
2012	138,496.37	82.88%
2013 (increase in fee)	164,281.47	85.61%
2014	151,846.06 (thru October 2014)	79.13%

There was a change in the Township's Tax Collector for 2014. Judy Withee was the newly elected resident to hold this position. The chart below details the total Real Estate collected over the past years.

2011	689,956.55
2012	692,431.72
2013 (reassessment year)	773,326.09
2014 (thru October 2014)	770,197.64

The Road program for 2014 included Division Avenue and the lower portion of Crescent Blvd. The 2015 Budget includes \$90,000 to continue road resurfacing. The list of roads under consideration came from several sources, including reports from our Township Engineer, input from the Public Works employees, and information received from our Citizens. After a physical review of all the Township roads by Commissioner Meredith and staff employees, there was a determination McKee Road and Reynard Drive were the two worst and would be proposed for the 2015 Road Program. Other Roads that were on the list included the remaining portion of Crescent Blvd., Main Street and Needham Street. Below are the Roads that have been resurfaced over the past couple of years:

2009	Hart Drive
	Valleyview Drive

2010	Sautter Drive (Crescent Blvd to 605)
2011	Huntsridge Drive (half)
	Parkwood Point Drive
2013	Huntsridge Drive (remaining half)
	Sautter Drive (605 to 576)
2014	Division Avenue
	Crescent Blvd (to Osborne Ln)

A recap of 2014 includes:

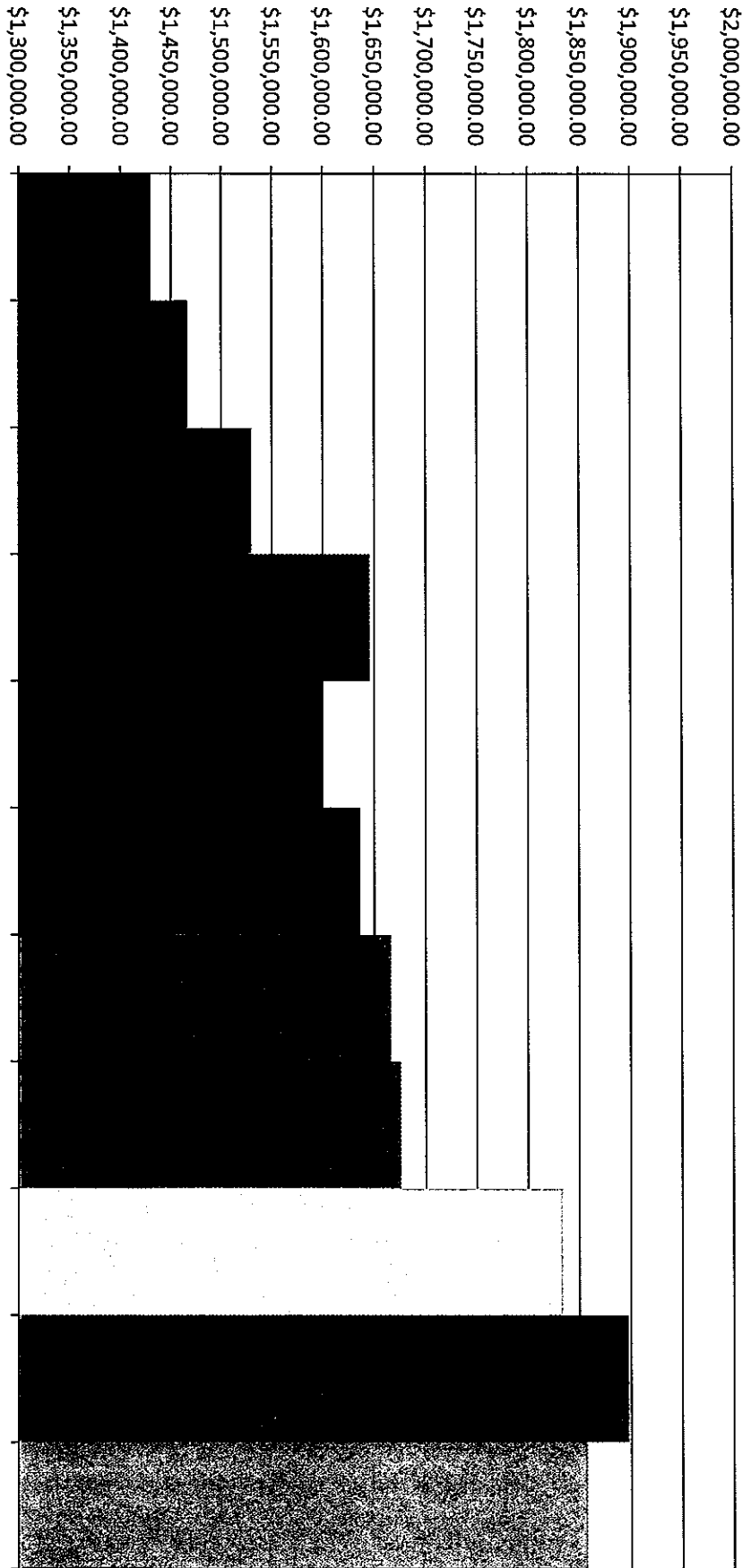
- A five (5) year Police Collective Bargaining Agreement was signed
- The hiring of two new part-time police officers; Joseph Shutka and Emily Beilewicz
- The hiring of an Assistant Secretary, Patricia Christian
- The hiring of a Public Works Foreman, Brain Cain
- New garage doors were purchased for the building
- A three (3) year Agreement was signed with Valley Waste for refuse collection starting in 2015
- Dead trees were removed at Shouse Park to make room for the new playground equipment
- Walter's Pavilion in Shouse Park received a new roof
- A new Parks Board was established after remaining vacant for 8 months
- A Financial Analysis was completed by the PA Department of Economic Development
- The Tax Collector's salary was deferred to year 2017
- Crescent Clean Up Day included a community picnic and was a huge success
- Compensatory Time was established for Non-union employees
- The Police cruisers each received upgraded laptops
- Division Avenue and the lower portion of Crescent Blvd were paved
- The Police department signed a lease for a new copier/fax machine
- Commissioner James Meredith was voted to fill the empty Board position after the early resignation of Mark Schukart due to health reasons
- 20 street lights were converted to LED along McGovern Blvd and Harper Road
- The Township joined the Pittsburgh Airport Area Chamber of Commerce
- A used Tiger Mower was purchased for the Public Works department
- A new Air Conditioner was purchased for the Police Department
- Two new Tasers were purchased for the Police Department
- A new Township website is in the process of being developed

The preparation of the Budget included input from Commissioners, Department Heads, and staff members. It is the intention of the Township to implement this budget in an effective manner to provide a feeling of satisfaction to all the members of the community who help fund and volunteer their time to the Township they call home, Crescent Township.

Respectfully,

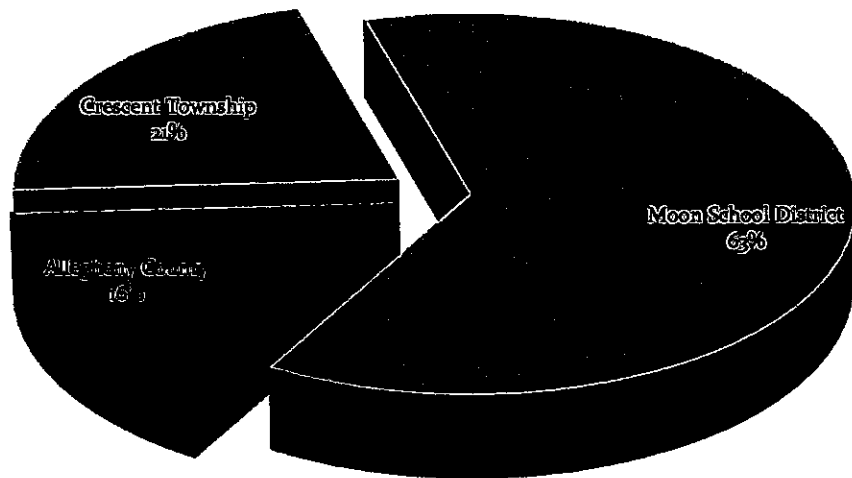
Kellie L. Crago  
Township Manager / Secretary

# BUDGETS



APPENDIX B

**CRESCENT TOWNSHIP REAL ESTATE TAX COMPARISON**



## APPENDIX C: Allegheny County Municipal Tax Millage Comparison 2014

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#1 <u>Pine Township</u>	0.998
<u>Franklin Park Borough</u>	1.077
<u>McCandless Township</u>	1.296
<u>Frazer Township</u>	1.42
<u>Marshall Township</u>	1.42
<u>Findlay Township</u>	1.6
<u>O'Hara Township</u>	1.725
<u>Bradford Woods Borough</u>	1.803
<u>West Deer Township</u>	1.99
<u>Kennedy Township</u>	2
<u>Forward Township</u>	2.05
<u>Richland Township</u>	2.2
<u>Ohio Township</u>	2.29
<u>Fox Chapel Borough</u>	2.3
<u>Bethel Park</u>	2.32
<u>Hampton Township</u>	2.4026
<u>Shaler Township</u>	2.49
<u>Robinson Township</u>	2.6
<u>Ross Township</u>	2.7
<u>Collier Township</u>	2.73
<u>Moon Township</u>	2.74
<u>Sewickley Hills Borough</u>	2.84
<u>South Versailles Township</u>	2.9
<u>Indiana Township</u>	2.95
<u>Oakdale Borough</u>	2.99
<u>Fawn Township</u>	3.04
<u>South Park Township</u>	3.062
<u>North Fayette Township</u>	3.29
<u>Oakmont Borough</u>	3.4
<u>South Fayette Township</u>	3.48
<u>Aleppo Township</u>	3.5
<u>City of Clairton</u>	3.5
<u>Green Tree Borough</u>	3.61
<u>Harmar Township</u>	3.7
<u>Plum Borough</u>	3.78
<u>Upper St. Clair Township</u>	3.83
<u>Elizabeth Township***</u>	3.926
<u>West Elizabeth Borough</u>	3.93
<u>Emsworth Borough</u>	3.955
<u>Monroeville Municipality</u>	4
<u>Sewickley Heights Borough</u>	4
<u>Bell Acres Borough</u>	4.12
<u>Edgeworth Borough</u>	4.15
<u>Glenfield Borough</u>	4.15
<u>Haysville Borough</u>	4.18
<u>City of McKeesport</u>	4.26

## APPENDIX C: Allegheny County Municipal Tax Millage Comparison 2014

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<u>Scott Township</u>	4.33
<u>Harrison Township</u>	4.341
<u>Pennsbury Village</u>	4.38
# 50 <u>Ben Avon Borough</u>	4.39
<u>Neville Township</u>	4.45
<u>Reserve Township</u>	4.47
<u>Liberty Borough</u>	4.5
<u>Mount Lebanon</u>	4.51
<u>Glen Osborne Borough</u>	4.6
<u>Whitehall Borough</u>	4.65
<u>Jefferson Hills Borough</u>	4.66
<u>White Oak Borough</u>	4.66
<u>Aspinwall Borough</u>	4.86
<u>Bellevue Borough</u>	4.89
<u>East Deer Township</u>	5.0175
<u>Kilbuck Township</u>	5.226
<u>Leet Township</u>	5.3
<u>West View Borough</u>	5.4
<u>Baldwin Borough</u>	5.41
<u>Penn Hills Township</u>	5.444
<u>Churchill Borough</u>	5.48
<u>Tarentum Borough</u>	5.48
<u>Bridgeville Borough</u>	5.5
<u>Springdale Township</u>	5.5
<u>Thornburg Borough</u>	5.6
<u>Wilkins Township</u>	5.674
<u>Cheswick Borough</u>	5.68
<u>Ben Avon Heights Borough</u>	5.75
<u>Pleasant Hills Borough</u>	5.75
<u>Brackenridge Borough</u>	5.77
<u>Edgewood Borough</u>	5.9
<u>Sewickley Borough</u>	5.95
<u>Ingram Borough</u>	6.1
<u>Braddock Hills Borough</u>	6.205
#83 <u>Crescent Township</u>	6.4
<u>Lincoln Borough</u>	6.5
<u>Springdale Borough</u>	6.5
<u>Sharpsburg Borough</u>	6.62
<u>Carnegie Borough</u>	6.83
<u>Roslyn Farms Borough</u>	6.88
<u>Chalfant Borough</u>	6.9
<u>McKees Rocks Borough</u>	6.9
<u>Heidelberg Borough</u>	6.95
<u>Versailles Borough</u>	7
<u>Swissvale Borough</u>	7.04
<u>Crafton Borough</u>	7.09



# APPENDIX C: Allegheny County Municipal Tax Millage Comparison 2014

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<u>Wall Borough</u>	7.22
<u>West Homestead Borough</u>	7.38
<u>East McKeesport Borough</u>	7.4
<u>Port Vue Borough</u>	7.4
<u>West Mifflin Borough</u>	7.55
<u>City of Pittsburgh</u>	7.56
<u>North Versailles Township</u>	7.75
<u>Pitcairn Borough</u>	7.75
<u>Baldwin Township</u>	7.8
<u>Dravosburg Borough</u>	7.8
<u>Avalon Borough</u>	7.83
<u>Elizabeth Borough</u>	8
<u>Forest Hills Borough</u>	8
<u>Turtle Creek Borough</u>	8
<u>Verona Borough</u>	8
<u>Wilmerding Borough</u>	8
<u>Etna Borough</u>	8.25
<u>Castle Shannon Borough</u>	8.385
<u>Millvale Borough</u>	8.5
<u>Brentwood Borough</u>	8.75
<u>Dormont Borough</u>	8.97
<u>Glassport Borough</u>	8.99
<u>Whitaker Borough</u>	9.0038
<u>Blawnox Borough</u>	9.35
<u>Rankin Borough</u>	9.6928
<u>Leetsdale Borough</u>	10
<u>Stowe Township</u>	10.48
<u>Munhall Borough</u>	10.75
<u>North Braddock Borough</u>	11
<u>City of Duquesne</u>	11.5
<u>Braddock Borough</u>	11.65
<u>Coraopolis Borough</u>	12.5
<u>Homestead Borough</u>	13.33
<u>Mount Oliver Borough</u>	13.5
<u>East Pittsburgh Borough</u>	13.65
<u>Wilkinsburg Borough</u>	14
<u>Trafford Borough**</u>	28.5
<u>#130 McDonald Borough**</u>	40.75

# 2015 BUDGET AND 4 YEAR COMPARISON

	2015 PROPOSED		Jan - Dec 13 ACTUAL	Jan - Dec 12 ACTUAL	Jan - Dec 11 ACTUAL
	BUDGET	2014 Budget			
FUND BALANCE					
301.000 · Real Property Taxes	84000.00	112000.00			
301.100 · Real Estate Tax-Current General	703,476.00	695,504.00	710,008.71	712,915.53	639,297.96
301.101 · Real Estate Tax - Current Fire	59,617.00	58,941.00	60,188.93	60,410.56	53,133.76
301.500 · Delinquent Tax Collection	51,000.00	25,000.00	88,819.79	56,149.78	46,723.53
Total 301.000 · Real Property Taxes	814,093.00	779,445.00	859,017.43	829,475.87	739,155.25
309.000 · Local Govmt Operating Grants					
309.100 · Sales Tax Allocation	62,000.00	67,000.00	57,915.84	68,166.32	62,510.22
Total 309.000 · Local Govmt Operating Grants	62,000.00	67,000.00	57,915.84	68,166.32	62,510.22
310.000 · Local Tax Enabling Act 511 Tax					
310.007 · Amusement Tax	4,600.00	4,000.00	4,650.00	4,350.00	4,385.00
310.100 · Real Estate Transfer Tax	17,000.00	20,000.00	19,385.92	29,970.94	13,909.75
310.210 · EIT-Current	245,000.00	244,000.00	240,665.93	302,200.54	292,836.94
310.231 · EIT - Delinquent	13,900.00	10,000.00	15,991.08	31,640.93	247.56
310.500 · LST Collection	12,600.00	10,000.00	10,428.50	15,041.50	13,379.41
Total 310.000 · Local Tax Enabling Act 511 Tax	293,100.00	288,000.00	291,121.43	383,203.91	324,694.25
321.000 · Business Licenses and Permits					
321.800 · Cable TV Franchise Fees	54,100.00	51,000.00	47,230.36	52,776.82	51,118.70
Total 321.000 · Business Licenses and Permits	54,100.00	51,000.00	47,230.36	52,776.82	51,118.70
322.000 · Non-Business Licenses & Permits					
322.800 · Stree Opening Permits	100.00	100.00	140.00	80.00	60.00
322.802 · Solicitation Permit	100.00	100.00	140.00	80.00	60.00
Total 322.000 · Non-Business Licenses & Permits	200.00	200.00	140.00	80.00	60.00
331.000 · Fines & Forfeits					
331.110 · Vehicle Code Violations	11,000.00	8,500.00	12,031.93	10,617.73	11,801.89
331.111 · State Police Fines-George Matta	0.00		0.00	0.00	0.00
331.120 · Ordinance Violations Current Yr	50.00	250.00	0.00		3,854.28
331.121, Or 121, Ordinance Violations Liened	1,500.00	250.00	1,736.67		
					0.00

	2015 PROPOSED		Jan - Oct 14 YTD	Jan - Dec 13 ACTUAL	Jan - Dec 12 ACTUAL	Jan - Dec 11 ACTUAL
	BUDGET	2014 Budget				
Total 331,000 · Fines & Forfeits	12,550.00	9,000.00	13,768.60	10,617.73	15,656.17	17,611.46
341,000 · Interest Earnings						
340.101 · Citizens Payroll Interest				0.00	0.00	3.16
340.120 · Interest Earnings				0.00	0.00	0.52
341.100 · Interest Earnings	18.00		36.48	0.00	0.00	7.51
Total 341,000 · Interest Earnings	18.00		36.48	0.00	0.00	11.19
342,000 · Rents and Royalties						
342.200 · Multi-Purpose Room Rental	2,800.00	2,000.00	2,100.00	2,300.00	2,050.00	2,250.00
342.201 · Multi-Purpose Room Rent Deposit	1,400.00	1,000.00	1,050.00	1,150.00		
342.250 · Shouse Park Rentals	2,800.00	2,000.00	1,925.00	525.00		125.00
342.251 · Shouse Park Rental Deposit	800.00	1,000.00	650.00	200.00		
Total 342,000 · Rents and Royalties	7,800.00	6,000.00	5,725.00	4,175.00	2,050.00	2,375.00
355,000 · State Shared Revenue						
355.010 · Public Utility Realty Tax	1,400.00	1,500.00	1,437.11	1,424.71	1,396.73	1,504.56
355.037 Police Grants	0.00	1,000.00	2,971.50			
355.040 · Alcoholic Beverages Taxes	400.00	400.00	400.00	400.00	400.00	400.00
355.050 · Foreign CAS-Pension Aid	22,000.00	11,000.00	29,632.73	15,906.53	23,303.62	4,835.72
355.070 · Foreign Fire Insurance	14,000.00	15,000.00	14,161.26	14,952.32	13,170.25	23,206.88
Total 355,000 · State Shared Revenue	37,800.00	28,900.00	48,602.60	32,683.56	38,270.60	29,947.16
361,000 · General Government						
361.300 · Zoning & Subdivision Permits/Fees	1,100.00	200.00	1,620.00	90.00	595.00	1,080.00
Total 361,000 · General Government	1,100.00	200.00	1,620.00	90.00	595.00	1,080.00
362,000 · Public Safety						
362.120 · Police Reports	450.00	400.00	450.00	510.00	330.00	815.00
362.121 · Parking Citations	50.00	100.00	20.00	40.00		
362.150 · Task Force RMS	2,000.00	3,000.00	1,223.25	2,666.98	1,813.33	3,331.03
362.410 · Building /Electric permits	6,000.00	6,000.00	3,430.75	3,950.41	14,118.76	7,252.79
362.450 Occupancy Permit	50.00	100.00	44.00			
Total 362,000 · Public Safety	8,550.00	9,600.00	5,168.00	7,167.39	16,262.09	11,398.82

	2015 PROPOSED BUDGET	2014 Budget	Jan - Oct 14 YTD	Jan - Dec 13 ACTUAL	Jan - Dec 12 ACTUAL	Jan - Dec 11 ACTUAL
363,000 · Highway & Streets						
363.104 · Sale of Truck	1,000.00	1,000.00	0.00			
363.510 · Snow Removal	<u>12,100.00</u>	<u>11,000.00</u>	<u>13,634.24</u>	<u>14,595.05</u>	<u>11,646.78</u>	<u>14,940.49</u>
Total 363,000 · Highway & Streets	13,100.00	12,000.00	13,634.24	14,595.05	11,646.78	14,940.49
364,000 · Sanitation						
364.300 · Current Year Garbage Collection	158,000.00	160,445.00	151,846.06	164,281.47	138,496.37	142,348.72
364.301 · Delinquent Garbage Collection	<u>20,000.00</u>	<u>20,000.00</u>	<u>20,704.86</u>	<u>25,337.62</u>	<u>20,023.32</u>	<u>24,648.05</u>
Total 364,000 · Sanitation	178,000.00	180,445.00	172,550.92	189,619.09	158,519.69	166,996.77
380,000 · Miscellaneous Revenue						
380.100 · Misc. Revenue	1,500.00	500.00	1,777.15	6,531.77	447.97	3,223.18
380.101 · Lien Letters	600.00	700.00	585.00	1,890.00	810.00	825.00
380.102 · Recycling		150.00	23.00	494.31		
380.200 · Tax Coll. Software Reimburs.	<u>1,000.00</u>	<u>1,000.00</u>	<u>1,050.00</u>	<u>800.00</u>		
Total 380,000 · Miscellaneous Revenue	3,100.00	2,350.00	3,435.15	9,716.08	1,257.97	4,048.18
392,000 · Interfund Operating Expenses						
392.300 · Transfer from Capital Reserve	<u>18,500.00</u>	<u>30,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>50,000.00</u>
Total 392,000 · Interfund Operating Expenses	18,500.00	30,000.00	0.00	0.00	0.00	50,000.00
394,000 · Proceeds of Short-Term Debt						
394.100 · Tax Anticipation Note	<u>250,000.00</u>	<u>300,000.00</u>	<u>300,000.00</u>	<u>300,000.00</u>	<u>350,000.00</u>	<u>250,000.00</u>
Total 394,000 · Proceeds of Short-Term Debt	250,000.00	300,000.00	300,000.00	300,000.00	350,000.00	250,000.00
395,000 · Refund Prior Year Expenditures						
395.010 · Refunds of Prior Year Exp.	1,515.00	2,000.00	0.00	548.44	29,282.00	17,951.35
395.200 · Insurance Dividends	<u>18,000.00</u>	<u>20,000.00</u>	<u>21,659.74</u>	<u>26,008.87</u>	<u>19,481.50</u>	<u>0.00</u>
Total 395,000 · Refund Prior Year Expenditures	19,515.00	22,000.00	21,659.74	26,557.31	48,763.50	17,951.35
<b>TOTAL REVENUE</b>	<b>1,857,526.00</b>	<b>1,898,140.00</b>	<b>1,841,625.79</b>	<b>1,928,924.13</b>	<b>1,820,560.22</b>	<b>1,642,107.43</b>

# EXPENSES

## 400.000 - Legislative Body

	2015 PROPOSED BUDGET	2014 Budget	Jan - Oct 14 YTD	Jan - Dec 13 ACTUAL	Jan - Dec 12 ACTUAL	Jan - Dec 11 ACTUAL
400.100 - Personal Services	250.00	260.00	558.57	129.64	599.84	759.43
400.120 - Commissioners Salary	7,500.00	7,500.00	4,875.00	6,000.00	6,000.00	5,925.79
400.161 - FICA Expense	475.00	475.00	372.97	459.04		
400.341 - Legal Notices	4,500.00	4,000.00	4,449.95	6,522.12	2,587.36	14,753.54
400.420 - Association Dues & Expenses	4,500.00	3,200.00	2,777.11	7,450.84	3,261.25	3,928.31
400.450 - Vehicle Mileage Reimbursement	100.00	500.00	0.00	313.60	0.00	
<b>Total 400.000 - Legislative Body</b>	<b>17,325.00</b>	<b>15,925.00</b>	<b>13,033.60</b>	<b>20,875.24</b>	<b>12,448.45</b>	<b>25,367.07</b>

## 401.000 - Executive

401.120 - Secretary/Manager Wages	51,200.00	50,000.00	34,120.43	26,731.98	43,855.02	46,664.90
401.140 - Assistant Secretary Wages	34,620.00	34,611.00	17,668.78	34,984.59	38,582.56	13,635.94
401.160 - Payroll Services	3,600.00	2,900.00	4,004.35	3,046.52	228.88	
401.161 - FICA Expense	6,700.00	6,500.00	2,970.99	4,589.00		
401.162 - Unemployment Compensation	1,980.00	1,825.00	1,403.16	2,690.59		
401.163 - Life/Health Insurance	—26,470.00	24,000.00	10,219.88	17,442.44		
401.164 - Workers Compensation Coverage	400.00	500.00	302.75	775.61		
401.165 - Non-Uniform Pension	1,550.00	1,095.00	3,498.41	349.20	552.50	
401.200 - Office Supplies	1,500.00	1,500.00	1,218.13	2,759.46	3,462.60	2,261.96
401.201 - Postage	1,500.00	1,000.00	660.00	904.47	0.00	
401.250 - Vehicle Mileage Reimbursement	150.00	150.00	178.20	118.63	120.56	81.26
401.323 - Cell Phone	840.00	840.00	349.71	359.36	519.34	606.50
401.329 - PA One Call Fax Charges				13.72	148.43	122.76
401.374 - Computer Maint & Repair	1,500.00	1,500.00	700.00	1,366.28	1,579.84	1,144.87
401.420 - Association Dues & Expenses	300.00	2,500.00	365.00	360.00	237.50	200.00
401.421 - Educational Training	500.00	500.00	420.00	65.00	1,847.07	2,160.00
401.422 - Misc Expenses	200.00	100.00	362.50	235.54	100.88	328.53
401.423 - Copier Expenses	<u>2,900.00</u>	<u>2,700.00</u>	<u>2,389.24</u>	<u>2,945.12</u>	<u>2,935.03</u>	<u>2,748.83</u>
<b>Total 401.000 - Executive</b>	<b>135,910.00</b>	<b>132,221.00</b>	<b>80,831.53</b>	<b>99,727.51</b>	<b>94,170.21</b>	<b>69,955.55</b>

## 402.000 - Financial Administration

402.003 - Real STATS	0.00	1,600.00	800.00	1,600.00	1,600.00	1,600.00
402.006 - Bank Service Charges	0.00		8.51			

	2015 PROPOSED					Jan - Dec 13 ACTUAL	Jan - Dec 12 ACTUAL	Jan - Dec 11 ACTUAL
	BUDGET	2014 Budget	Jan - Oct 14 YTD	Jan - Dec 13 ACTUAL	Jan - Dec 12 ACTUAL			
402.311 · Professional Auditors	3,500.00	3,500.00	3,500.00	3,925.00	3,530.00	3,120.50		
Total 402,000 · Financial Administration	3,500.00	5,100.00	4,308.51	5,525.00	5,130.00	4,726.38		
403.000 · Tax Collection								
403.114 · Salary Treasurer/ Tax Collector	10,000.00	10,000.00	0.00	10,000.00	10,000.00	10,000.00		
403.123 · Commission Delinq./Property Tax	2,500.00	2,500.00	174.46	2,362.95	2,036.07	2,052.48		
403.161 · FICA Expense	1,200.00	1,200.00	32.37	881.93	0.00	0.00		
403.164 · Workers Compensation Coverage		75.00		39.87	0.00	0.00		
403.210 · Treasurer-General Expense	2,500.00	2,750.00	1,284.33	2,533.58	2,676.01	2,484.36		
403.213 · EIT Expenses - Keystone						2,464.78		
403.373 · Software Expenses	2,200.00	2,200.00	1,600.00	2,200.00	2,680.00	3,957.81		
403.374 · Computer Expenses	500.00	500.00	300.00					
403.375 · Liened Property Coll. Exp.	10,000.00	2,500.00	13,245.29	10,349.67	3,284.62	108.83		
403.420 · Association Dues & Expenses	500.00	500.00	250.00	170.11	100.11	140.00		
403.701 · Envelopes and Postage	2,000.00	2,000.00	1,383.20	1,947.53	3,086.06	2,290.27		
Total 403,000 · Tax Collection	31,400.00	24,225.00	18,269.65	30,485.64	23,862.87	23,498.53		
404.000 · Law								
404.130 · Solicitor Monthly Compensation	40,000.00	40,000.00	30,852.80	58,654.40	36,380.30	36,769.10		
404.190 · Other Legal Fees	7,800.00	10,000.00	1,588.05	23,965.93	1,587.00	5,311.46		
Total 404,000 · Law	47,800.00	50,000.00	32,440.85	82,620.33	37,967.30	42,080.56		
408.000 · Engineer								
408.313 · Engineer/Architectural	19,800.00	15,000.00	25,952.58	23,413.27	8,958.44	24,414.91		
Total 408,000 · Engineer	19,800.00	15,000.00	25,952.58	23,413.27	8,958.44	24,414.91		
409.000 · General Government								
409.100 · Cleaning Services	7,500.00	11,300.00	9,246.99	11,253.06	11,253.06	11,253.06		
409.161 · FICA Expense		1,000.00	612.54	860.86				
409.162 · Unemployment Coverage		915.00	834.32	615.54				
409.164 · Workers Compensation Coverage		75.00		39.87				
409.201 · Multi-Purpose Room Dpst. Refund	1,200.00	1,000.00	1,200.00	1,050.00				
409.226 · Supplies	2,000.00	1,500.00	1,985.53	1,877.99	1,347.09	1,303.38		
409.321 · Municipal Com. Phones/Internet	4,000.00	4,250.00	3,339.66	4,012.46	3,958.91	4,215.94		
409.360 · Utilities	13,000.00							
409.361 · Executive-Utilities		4,300.00	3,715.68	3,620.63	3,491.98	3,437.45		

	2015 PROPOSED		Jan - Oct 14 YTD	Jan - Dec 13 ACTUAL	Jan - Dec 12 ACTUAL	Jan - Dec 11 ACTUAL
	BUDGET	2014 Budget				
409.362 · Police- Utilities		4,300.00	3,715.68	3,620.62	3,491.98	3,437.45
409.363 · Public Works-Utilities		4,300.00	3,715.68	3,620.61	3,491.98	3,437.46
409.373 · Maintenance & Repair Bldg.		4,000.00	3,278.21	5,250.94	3,125.57	5,896.84
409.374 · Capital Projects		4,000.00	21,561.00	852.25	3,500.00	2,045.41
Total 409,000 · General Government		35,700.00	48,940.00	53,205.29	25,812.97	33,660.57
410.000 · Police						35,026.99
410.037 · Police grants		1,000.00				
410.120 · Salary - Chief		62,593.00	60,777.00	51,358.41	58,442.32	58,220.48
410.121 · Captain Wages		54,683.00	53,102.00	46,001.89	50,449.54	51,842.14
410.122 · Sergeant Wages		50,170.00	48,734.00	31,505.48	46,648.34	45,457.91
410.123 · Patrolman			43,284.00			42,868.98
410.130 · Police Wages		125,000.00	68,249.00	98,666.13	89,831.80	101,753.07
410.150 · Task Force Wages		2,793.00	2,800.00	2,585.98	1,505.96	2,871.80
410.160 · Court Wages		6,500.00	6,500.00	7,590.97	6,187.49	
410.161 · FICA Expense		24,000.00	24,000.00	19,821.67	21,245.05	
410.162 · Unemployment Compensation		11,000.00	10,941.00	11,073.97	11,382.83	
410.163 · Life/Health Insurance		38,636.00	37,000.00	27,980.22	30,758.70	
410.164 · Workers Compensation Coverage		18,500.00	22,120.00	14,225.08	21,078.42	
410.165 · Uniform Employee Pension		28,900.00	16,676.00	21,444.36	16,405.00	22,218.62
410.179 · Longevity Pay		2,106.00	2,040.00	2,016.76	1,939.40	1,867.84
410.183 · Police Overtime		19,000.00	20,000.00	19,231.46	23,604.78	14,265.33
410.190 Vehicle Reimbursement			100.00			9.77
410.191 · Uniform Allowance		5,100.00	5,000.00	2,870.48	4,776.30	3,661.10
410.192 · Body Armor		3,000.00	2,500.00	1,195.00	4,603.00	
410.195 · Team Legal		1,100.00	1,100.00	615.40	912.24	941.20
410.200 · Supplies		3,000.00	3,000.00	2,545.23	3,937.62	3,656.26
410.201 · Equipment Maintenance		350.00	350.00	1,060.51	306.60	
410.231 · Gas & Oil		12,000.00	12,000.00	10,903.75	10,907.56	11,950.29
410.250 · Vehicle Maintenance & Tires		6,670.00	7,500.00	4,372.99	7,106.13	7,046.52
410.251 · Vehicle Wireless Computer Fee		2,300.00	2,100.00	1,869.82	2,041.74	2,026.44
410.252 · Police Vehicle Purchase		14,000.00	10,000.00	10,000.00	10,000.00	29,481.50
410.319 · Pre-Employment Physicals		1,000.00	500.00	505.00	670.00	405.00
410.322 · Radio Service		1,100.00	1,100.00	1,100.00	1,100.00	1,100.00
410.323 · Cell Phone		1,700.00	1,700.00	1,771.45	2,507.62	2,747.37
410.327 · Radio Equipment Maintenance		750.00	750.00	272.50	457.69	200.00
410.328 · Purchase Police Radios		750.00	500.00	0.00		

	2015 PROPOSED					
	BUDGET	2014 Budget	Jan - Oct 14 YTD	Jan - Dec 13 ACTUAL	Jan - Dec 12 ACTUAL	Jan - Dec 11 ACTUAL
410.355 · Auto Fleet Insurance-Police	1,400.00	1,367.00	1,367.00	1,419.00	1,419.00	3,323.00
410.374 · Computer Maintenance	3,912.00	3,200.00	2,498.00	3,316.00	6,228.32	
410.400 Investigation fund		150.00				
410.420 · Association Dues & Expenses	1,000.00	1,000.00	290.00	1,000.00	702.50	558.00
410.421 · Educational Training	1,500.00	1,500.00	1,991.05	140.00	365.00	477.99
410.423 · Police Copier Expense	1,200.00	1,000.00	768.82	1,051.40	945.59	751.96
410.451 · Dispatch Services	3,200.00	3,000.00	2,597.50	2,947.50	2,854.00	2,991.50
410.470 · Civil Service Exams	550.00	550.00		291.50	385.00	499.15
410.471 Civil Service Expenses		300.00				
410.700 · Capital Expense Police	3,500.00	5,000.00	4,992.07	4,212.15	3,060.00	4,283.00
410.800 · Ammunition	<u>1,500.00</u>	<u>1,500.00</u>	<u>1,426.45</u>	<u>2,096.91</u>	<u>1,220.76</u>	<u>336.49</u>
Total 410.000 · Police	514,463.00	483,970.00	408,515.40	445,280.59	378,902.81	362,416.80
411.000 · Fire	12,300.00	13,000.00	11,414.00	11,627.00	650.00	0.00
411.164 · Workers Compensation	500.00					
411.355 · Auto Fleet Insurance	13,800.00	13,796.00	13,294.00	16,419.00	16,419.00	0.00
411.385 · Fire Hydrant Rental	8,500.00	8,500.00	6,375.00	8,500.00	8,500.00	8,500.00
411.600 · Foreign Fire Insurance Payment	<u>14,000.00</u>	<u>15,000.00</u>	<u>14,161.26</u>	<u>14,952.32</u>	<u>13,170.25</u>	<u>23,206.88</u>
Total 411.000 · Fire	49,100.00	50,296.00	45,244.26	51,498.32	36,739.25	31,706.88
412.000 · Ambu 412.500 · Contributions, Grants,Subsidies	<u>600.00</u>	<u>600.00</u>	<u>600.00</u>	<u>600.00</u>	<u>600.00</u>	<u>600.00</u>
Total 412.000 · Ambulance/Rescue	600.00	600.00	600.00	600.00	600.00	600.00
414.000 · Plann 414.120 · Building Inspector Fees	6,000.00	6,000.00	3,794.20	4,507.46	12,438.74	6,344.64
414.300 · Planning & Zoning Expenses	<u>750.00</u>	<u>500.00</u>	<u>680.00</u>	<u>90.00</u>	<u>90.00</u>	<u>43.62</u>
Total 414.000 · Planning and Zoning	6,750.00	6,500.00	4,474.20	4,597.46	12,528.74	6,388.26
415.000 · Emer 415.200 · Emergency Management Expenses	500.00	500.00	250.00	462.43	117.75	306.84
Total 415.000 · Emergency Management	500.00	500.00	250.00	462.43	117.75	306.84
427.000 · Sanit 427.420 · Delinquent Garbage Collection	5,200.00	5,250.00	4,550.00	4,375.00	4,515.00	3,675.00
427.450 · Contracted Refuse Services	153,000.00	149,000.00	136,567.02	153,631.44	153,631.44	153,777.82
427.452 · Cnt. Yr. Bill for Garb. Collect	<u>3,500.00</u>	<u>3,500.00</u>	<u>3,529.44</u>	<u>2,793.19</u>	<u>3,495.92</u>	<u>3,446.09</u>
Total 427.000 · Sanitation	161,700.00	157,750.00	144,636.46	160,799.63	161,642.36	160,898.91



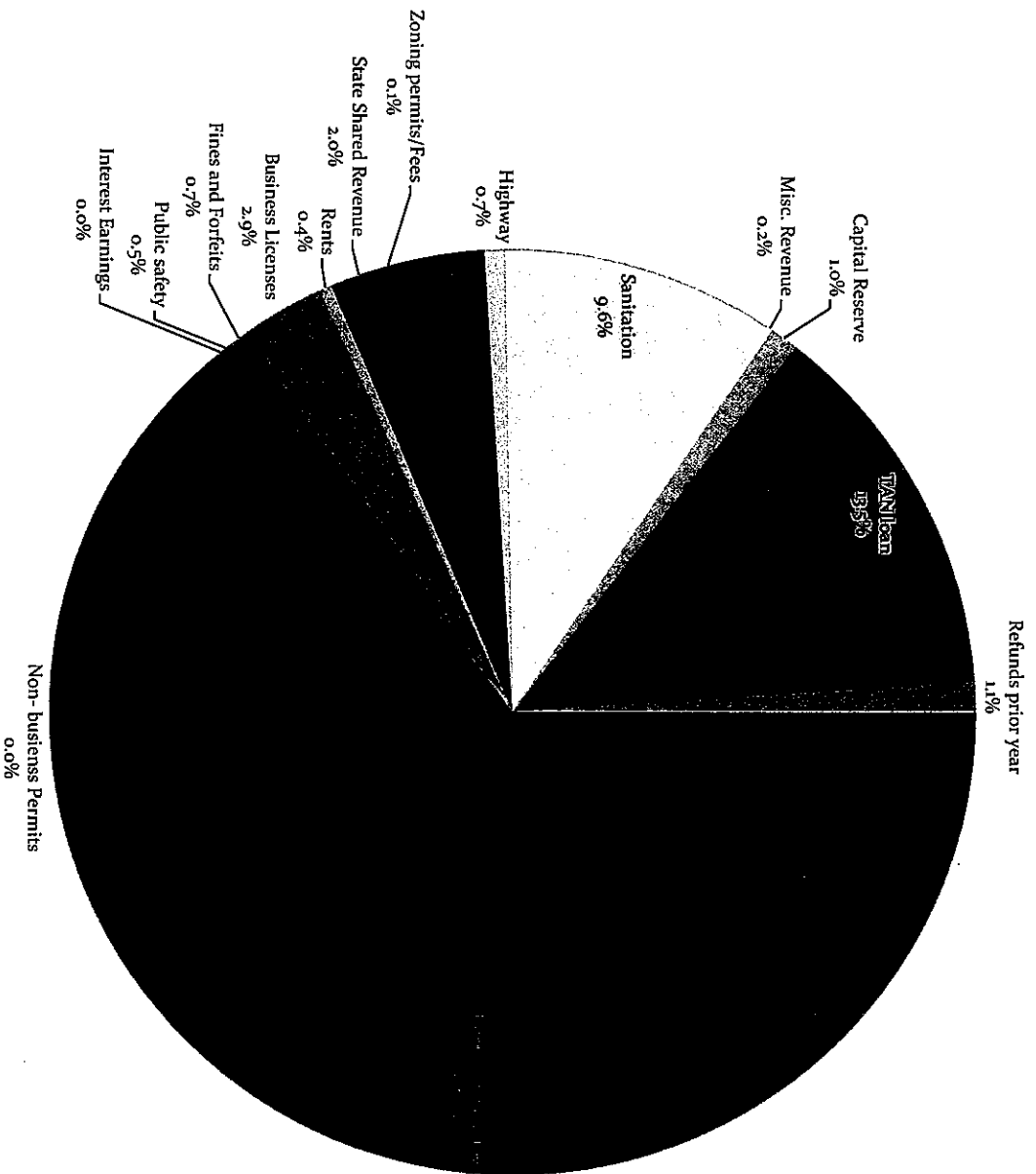
	2015 PROPOSED					Jan - Dec 13 ACTUAL	Jan - Dec 12 ACTUAL	Jan - Dec 11 ACTUAL
	BUDGET	2014 Budget	Jan - Oct 14 YTD	Jan - Dec 13 ACTUAL	Jan - Dec 12 ACTUAL			
430.000 · Public 430.119 · Public Works Supervisor Wages	48,500.00	44,388.00	4,445.60	37,093.72	89,973.94	111,246.45		
430.120 · Road Wages	91,300.00	88,316.00	73,852.47	74,278.78				
430.161 · FICA Expense	14,500.00	10,154.00	6,344.71	9,507.60				
430.162 · Unemployment Compensation	3,000.00	2,736.00	1,962.46	3,994.87				
430.163 · Life/Health Insurance	39,800.00	27,300.00	20,998.98	22,867.68				
430.164 · Workers Comp Coverage	14,000.00	13,324.00	8,914.46	12,330.17				
430.165 · Non Uniform Pension	1,000.00	2,326.00	4,729.96	493.80	552.50			
430.183 · Public Works Overtime	6,000.00	15,000.00	4,638.41	12,911.69	1,749.27	6,422.86		
430.191 · Uniform Allowance	1,425.00	1,425.00	1,236.68	1,370.61	1,175.62	1,039.81		
430.200 · Supplies	5,500.00	6,000.00	4,261.53	5,615.77	4,744.94	12,689.06		
430.231 · Gas	9,500.00	9,500.00	7,040.93	10,523.19	6,622.18	8,047.70		
430.245 · Highway Materials	64,000.00	58,000.00	42,940.09	56,409.33	46,311.73	56,225.93		
430.246 · Equipment Rental/Purchase	2,000.00	2,000.00	817.49	1,740.24	1,047.20	2,812.69		
430.247 · Equipment Repair	2,000.00	2,000.00	2,091.39	2,172.76	0.00	1,659.02		
430.250 · Vehicle Maintenance	9,000.00	9,000.00	7,950.35	9,552.78	4,856.65	6,924.26		
430.252 · Tires	2,000.00	2,000.00	644.22	628.75	1,344.00	1,067.90		
430.253 · Public Works Vehicle Purchase	30,430.00	11,469.00	11,632.17	10,000.00	10,000.00	391.00		
430.315 · CDL Testing Expenses	400.00	400.00	231.00	179.00	292.00			
430.319 · Pre-Employment Physicals	200.00	200.00	747.00					
430.323 · Cell Phone	1,300.00	1,260.00	660.82	1,142.86	900.40	1,228.12		
430.329 · PA One Call Charges	200.00	100.00	149.68	158.57				
430.355 · Auto Fleet Insurance	3,415.00	3,415.00	3,415.00	2,913.00	2,913.00			
430.374 · Computer Maintenance	250.00	250.00		150.00				
430.420 · Association Dues and Expenses	100.00	100.00		25.00	25.00	170.00		
430.421 · Educational Training	300.00	300.00		0.00		215.00		
430.600 · Capital Construction Roads	100,000.00	135,000.00		97,438.39		50,000.00		
430.601 · Sign Management	500.00	8,000.00		12,024.52				
430.602 · MS-4 Expenses	5,000.00	5,000.00	5,450.70	2,871.07				
<b>430.700 · Capital Purchases</b>	<b>3,500.00</b>	<b>8,000.00</b>		<u>250.00</u>	<b>9,992.98</b>	<b>1,500.00</b>		
430.000 · Public Works - Other								
<b>Total 430.000 · Public Works</b>	<b>459,120.00</b>	<b>466,963.00</b>	<b>215,156.10</b>	<b>388,644.15</b>	<b>182,501.41</b>	<b>261,639.80</b>		
454.000 · Parks 454.200 · Supplies & Materials	3,000.00	6,000.00	3,306.22	6,302.41	506.80	2,589.53		
454.300 · Recreation Board	4,000.00	4,000.00	1,627.04	3,901.16	3,383.91	3,742.71		
454.310 · Parks/Professional Services	2,000.00	6,000.00	16,250.00	2,605.00				

	2015 PROPOSED					
	BUDGET	2014 Budget	Jan - Oct 14 YTD	Jan - Dec 13 ACTUAL	Jan - Dec 12 ACTUAL	Jan - Dec 11 ACTUAL
454.320 · Parks/Grass Maintenance	10,000.00	10,000.00	8,200.00	9,076.00	8,200.00	8,610.00
454.360 · Parks Utilities	2,000.00	2,000.00	1,511.74	1,469.84	1,335.29	2,505.52
454.451 · Shouse Park Deposit Refund	800.00	1,000.00	750.00	200.00		
454.700 · Parks Board	4,000.00	4,000.00			2,988.00	31.10
Total 454,000 · Parks	25,800.00	33,000.00	31,645.00	23,554.41	13,426.00	17,447.76
458.000 · Senio 458.500 · Contributions,Grants,Subsidies	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
Total 458,000 · Senior Citizen's Centers	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
459.000 · Civic 459.500 · Civic Club Donation	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
Total 459,000 · Civic Contributions	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
471.000 · Debt Principal						
471.102 · 10 Ton Truck 09 10 11						23,620.00
471.103 · Tax Anticipation Loan	250,000.00	300,000.00	300,000.00	300,000.00	350,000.00	250,000.00
471.104 · DCED Loan Police Add.		4,125.00	5,570.87	5,495.92	5,495.92	8,243.88
Total 471,000 · Debt Principal	250,000.00	304,125.00	305,570.87	305,495.92	355,495.92	281,863.88
472.00 · Debt In 472.000 · Debt Interest				1.96		
472.600 · Tax & Rev Anticipation Note Int	2,000.00	3,500.00	2,160.08	2,497.50	4,736.56	3,362.26
Total 472,00 · Debt Interest	2,000.00	4,500.00	2,160.08	2,499.46	4,736.56	3,362.26
481.000 · Interg 481.530 · Char-West COG Dues	3,700.00	3,600.00	500.00	2,289.54	2,322.84	2,322.84
Total 481,000 · Intergovernmental Expenditures	3,700.00	3,600.00	500.00	2,289.54	2,322.84	2,322.84
486.000 · Insur 486.100 · Package Policy	14,500.00	14,264.00	14,264.00	17,564.49	11,094.00	62,533.00
486.102 · Public Official Insurance	2,000.00	2,860.00	1,500.00	2,600.00	2,500.00	0.00
486.103 · Police Professional Insurance	4,500.00	2,860.00	4,259.00	2,600.00	2,500.00	27,830.13
486.104 · Bonds	4,500.00	5,000.00	4,496.00	4,935.00	4,769.00	1,863.00
466.103 · Unemployment Compensation					16,149.46	
486.010 · FICA-Municipality					29,881.62	

	2015 PROPOSED BUDGET	2014 Budget	Jan - Oct 14 YTD	Jan - Dec 13 ACTUAL	Jan - Dec 12 ACTUAL	Jan - Dec 11 ACTUAL
486.020 · Medicare-Municipality					5,156.05	7,468.26
486.156 · Health & Disability					94,376.39	110,737.32
486.163 · Workmens Compensation-MRM					47,081.78	27,496.38
<b>Total 486,000 · Insurances</b>	<b>25,500.00</b>	<b>24,984.00</b>	<b>24,519.00</b>	<b>27,699.49</b>	<b>213,508.30</b>	<b>269,861.30</b>
491.000 · Refun 491.010 · Property Tax Appeal Refunds	950.00	8,000.00	1,209.25	13,182.30	1,566.13	3,661.72
491.300 · Refunds of Prior Yr. Revenues	<u>922.00</u>	<u>1,000.00</u>	<u>882.47</u>	<u>995.37</u>	<u>0.00</u>	<u>15.24</u>
<b>Total 491,000 · Refunds of Prior Year Revenues</b>	<b>1,872.00</b>	<b>9,000.00</b>	<b>2,091.72</b>	<b>14,177.67</b>	<b>1,566.13</b>	<b>3,676.96</b>
492.000 · Interf 492.300 · Transfer to Capital Reserve						
492.302 · Transfer to Firemens Referendum	62,986.00	58,941.00	63,450.36	108,238.41	3,714.94	12,976.42
492.303 · Transfer to Liquid Fuels Fund				60,437.46	53,133.76	53,266.58
492.306 · Transfer to McCutcheon Way Fund		<u>58,941.00</u>	<u>63,450.36</u>	80.00	80.00	0.00
<b>Total 492,000 · Interfund Operating Transfers</b>	<b>62,986.00</b>	<b>1,898,140.00</b>	<b>1,478,855.46</b>	<b>168,675.87</b>	<b>106,928.70</b>	<b>66,243.00</b>
<b>TOTAL EXPENSES</b>	<b>1,857,526.00</b>	<b>1,898,140.00</b>	<b>1,478,855.46</b>	<b>1,886,734.90</b>	<b>1,691,214.61</b>	<b>1,695,805.48</b>
<b>OVERAGE / (SHORTAGE)</b>			<b>362,770.33</b>	<b>42,189.23</b>	<b>129,345.61</b>	<b>(53,698.05)</b>

Asset Type	Amount
Fund balance	\$ 84,000
Real Property Tax	\$ 814,093
Non-business Permits	\$ 200
Local Enabling Tax	\$ 293,100
Interest Earnings	\$ 18
Public safety	\$ 8,550
Fines and Forfeits	\$ 12,550
Business Licenses	\$ 54,100
Rents	\$ 7,800
State Shared Revenue	\$ 37,800
Zoning permits/Fees	\$ 1,100
Sales Tax	\$ 62,000
Highway	\$ 13,100
Sanitation	\$ 178,000
Misc. Revenue	\$ 3,100
Capital Reserve	\$ 18,500
TAN loan	\$ 250,000
Refunds prior year	\$ 19,515

## Breakdown of 2015 Revenue



Asset Type	Amount
Legislative Body	\$ 17,325
Executive	\$ 135,910
Financial Admin	\$ 3,500
Tax collection	\$ 31,400
Law	\$ 47,800
Engineer	\$ 19,800
General Gov'	\$ 35,700
Police	\$ 514,463
Fire Dept	\$ 49,100
Ambulance	\$ 600
Planning/Zoning	\$ 6,750
Emergency Mngt	\$ 500
Sanitation	\$ 161,700
Public Works	\$ 359,120
Road Program	\$ 100,000
Parks	\$ 25,800
Senior	\$ 1,000
Civic Club	\$ 1,000
TAN loan	\$ 250,000
Debt Interest	\$ 2,000
Insurance	\$ 25,500
Intergovernmental	\$ 3,700
Refunds of Prior Yr	\$ 1,872
Transfers	\$ 62,986

## Breakdown of 2015 Expenses

