

TOWNSHIP OF UPPER ST. CLAIR 2020 PROPOSED BUDGET

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2020 PROPOSED BUDGET

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The Township of Upper St. Clair

OFFICE OF THE MANAGER



October 22, 2019

Board of Commissioners
Township of Upper St. Clair
1820 McLaughlin Run Road
Upper St. Clair, PA 15241

2020 BUDGET MESSAGE

Dear Members of the Board:

I am pleased to present the 2020 Proposed Budget for the Township of Upper St. Clair, which is submitted in accordance with Article IX, Section 902 of the Home Rule Charter. The purpose of this Budget Message is to highlight important aspects of the Budget. A more detailed presentation of each Budget account can be found in the accompanying worksheets.

The 2020 budget process began this past May with a focus on setting the stage for **projects that will take the Township through the next decade and beyond**. These projects will touch some highly visible items like our roads, buildings, and parks, as well as items that are less noticeable, such as our sanitary sewers. As we take the next steps towards improving these public facilities, we must continue to do so in a **fiscally responsible manner**, employing the same **disciplined approach to budgeting** to which the Board has become accustomed.

In addition to setting the foundation for these projects, Staff continued its focus on considering innovative ways to **provide the level of services and programs that residents have come to expect** in the most cost-effective manner. In an effort to do this, the budget process over the past 6 months has included multiple internal Staff meetings and collaborative discussions, communications with external parties, the Capital Improvements Program review and public hearing, and meetings of the Budget & Finance Committee. Incorporating input from this process, trend analysis, and economic forecasts has resulted in an **increase in the 2020 Budget Operating Expenditures for the General Fund of 4.93% from the 2019 Budget**. Two substantial items that forced this increase are the pension MMO and the higher cost of rock salt. The impact of these can be seen in the Police and Public Works departments' budgets. The General Fund operating expenditure increases for all other departments were held below 3%.

This Budget recognizes a **continued commitment to strategic planning** in order to offer a long-term perspective for service delivery and budgeting. This approach promotes responsible budgeting by linking spending requests to broad organizational goals. This Budget also recognizes the need for **long-term financial sustainability**, which positions us to properly respond to emergencies like we have experienced in the past, and economic pressures we may face in the future.

The Board will review the Proposed Budget and conduct a Public Hearing on November 4, 2019. Modifications resulting from the Board's review and the public hearing will be incorporated into the Final Budget.

BUDGET HIGHLIGHTS

Accomplished in 2019

- **The newly renovated McLaughlin Run Activity Center** re-opened to guests in early 2019, and received many compliments throughout the year. This successful renovation project included upgrading of interior finishes, bathroom upgrades, construction of a handicapped accessible restroom, kitchen cabinet upgrades, a covered patio in the rear of the building, and a new front façade.
- 
- Staff began the process of **developing a new website** that is expected to be launched in early 2020. The redesigned website will include a fresh, modern appearance, more intuitive navigation, mobile responsiveness, and accessibility improvements, making it easier for everyone to use and interact with the Township's website.
 - In August, the Township played host to the **Pirates Charities Miracle League All-Star Weekend in Boyce Mayview Park**. The weekend focused on 80 children and young adult athletes from 10 different Miracle Leagues across the country who participated in a home run derby, all-star games, and other activities. The Township's IT Staff helped coordinate a live broadcast of the WDVE morning show at the Miracle League field to kick off the weekend.
 - Public Works crews constructed a new **208 linear foot sidewalk along Morrow Road** that continues to receive compliments. The sidewalk extends from Southampton Drive to Morton Road. The project included excavation, grading, subbase installation, forming, pouring and finishing concrete.
 - After several years of planning, the **Municipal Building's windows replacement project** took place in 2019. The project included the replacement of more than 100 windows that were over 30 years old.
 - The Board-appointed **Community & Recreation Center Facilities Implementation Team (FIT) Committee launched in early 2019**, kicking off its first year of the multi-year process to prioritize and implement the recommendations of the 2018 C&RC facility assessment report. The committee held four public meetings, and began work with consultants on a variety of recommendations made in the report.
 - The installation of **new traffic signal equipment along McMurray Road** was completed. The upgraded intersections along McMurray Road are at Johnston Road and McLaughlin Run Road / Panther Pass.
 - The Township was recognized by Allegheny County as a **Live Well Allegheny Community** for the second time in 2019. Among other qualities, the County recognized the Township's wellness trails, parks, and recreational opportunities. The Township also maintained its **Banner Community** status from the County and its **Sustainable Community Certification** from the Pennsylvania Municipal League in 2019.
 - The Township again received two recognitions from the Government Finance Officers Association of the US & Canada (GFOA) during the year. The GFOA Certificate of Achievement for Excellence in Financial Reporting was received for the 31st time. The Township also received its 11th consecutive GFOA Distinguished Budget Presentation Award. The Township is **one of only 5 municipalities in the entire Commonwealth of Pennsylvania** (out of 2,500+) to receive the award.
 - Despite the continued state of regional uncertainty with regards to sanitary sewers that exists under the expired Administrative Consent Order (ACO), the Township continued to **make improvements to the sanitary sewer system** in 2019. Efforts included source reduction, maintenance and repairs, and flow metering. Township Staff continued to serve a lead role in ongoing negotiations with the regulators on the next ACO.

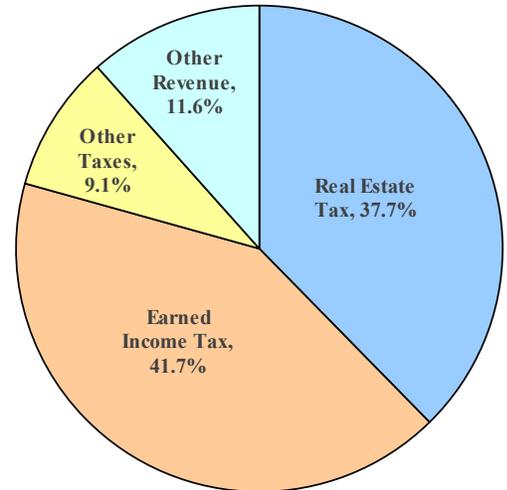
New for 2020

- In 2020, the Township will take a significant step towards determining the future use of the Township's Municipal Building. Staff will review options for the facility, taking particular advantage of the space vacated by the Upper St. Clair School District who moved its administrative offices to a newly constructed facility in late 2019. The Township will conduct a thorough review of the various opportunities that the vacated space may provide, with a focus on improving the layout, providing operational efficiencies, and enhancing the experience of residents and the public engaging with the Township. It is anticipated that a recommended plan will be finalized in 2020 for consideration by the Board of Commissioners. The project is likely to require bond financing.
- Staff will continue to explore opportunities for sidewalk construction and rehabilitation in 2020, focusing on areas where current segments can be connected, and neighborhoods can be linked to civic amenities. Due to feedback received during the budget process, funding has been increased to \$250,000 for the sidewalk program in 2020. Staff will also seek grants, contributions, and partnership opportunities to provide further resources for this initiative.
- The next phase of the perimeter trail is anticipated to commence in 2020. The project, budgeted at \$1.3 million, will extend from its current end near Rostron Drive towards the Morton Fields Complex. A total of \$500,000 in grant funding has been secured for this phase. The final trail segment to connect to the Morton Fields Complex is planned for 2021.
- The C&RC FIT Committee will continue to meet throughout 2020 on the multi-year process of prioritizing and implementing the recommendations of the 2018 C&RC facility assessment. As previously noted, we will be challenged to implement all of the recommendations due to funding requirements, staffing limitations, and other time & resource constraints. It is expected that the FIT Committee will make several major recommendations to the Board of Commissioners in 2020 related to capital improvements and C&RC rates.
- In addition to the potential recommendations mentioned above, several capital projects are planned for the C&RC in 2020. The most significant is the \$1,000,000 replacement of the HVAC unit that serves the indoor pool area. This is an item that has been considered for several years, but is fully expected to take place in the fall. Additionally, the routine annual replacement of fitness and aquatics equipment will continue in 2020.
- The Township's partnership with PennDOT on a two-year plan to improve the traffic signals along Rt. 19 throughout Upper St. Clair will continue with four more intersections slated for 2020. Township Staff will also work with PennDOT to coordinate their project at the intersection of McLaughlin Run, McMillan, and Lesnett roads. This project will introduce the first roundabout in the Township. Staff is currently working with PennDOT on sewer improvements in the project area in advance of initiating the roundabout project.
- The sewer rate multiplier is planned to remain at 2.00, while ALCOSAN is scheduled to increase its billing rate for wastewater treatment by 7% in 2020. Although municipal regulatory requirements for sanitary sewers remain uncertain, it is still likely that the Township will have to undertake major sanitary sewer construction in the near-term. As such, the Township will need to adjust the multiplier in a future year as the timing and scope of construction deem necessary. A mid-year multiplier adjustment is not anticipated for 2020.
- The Township continues to dedicate funding to stormwater management efforts, as it has done strongly since 2014. This budget appropriates another \$500,000 to the Storm Sewer Fund for projects dedicated to improve stormwater management systems and comply with the unfunded Federal mandates tied to Municipal Separate Storm Sewer System (MS4) regulations being faced by all municipalities throughout the United States.

GENERAL FUND REVENUES

Where the Money Comes From

The Township’s major operating revenues are real estate tax and earned income tax. The balance of operating revenue is comprised of other taxes and other revenue. Other taxes include real estate transfer, public utilities, sales & use, and local services taxes. Other revenue consists of licenses and permits, fines, fees, rental & service agreements, investment earnings, recreation fees and other non-tax revenue.



General Fund revenues are projected to go from \$22,014,855 in the 2019 Budget to \$22,492,486 in 2020 – an increase of 2.17%. The Township’s real estate tax rate is proposed to remain at 3.83 mills and the earned income tax rate is proposed to remain at 0.80%. The General Fund is projected to end the year with an Unassigned Fund Balance of \$4,037,184, or 17.9% of estimated 2020 General Fund revenues, which is in line with the Government Finance Officers Association’s recommended fund balance levels of no less than 2 months of General Fund revenues, as well as the Township’s target range of 8-20%. For more information on major funding sources, please refer to the section entitled “Major Revenue Sources.”

	2019 Budget	2019 Estimate	2020 Budget
Real Estate Tax	\$ 8,453,648	\$ 8,466,300	\$ 8,478,300
Earned Income Tax	8,981,900	9,200,000	9,370,000
Local Services Tax	290,000	290,000	290,000
Real Estate Transfer Tax	1,180,000	1,250,000	1,180,000
Public Utilities Tax	19,000	18,523	18,100
Local Option Sales & Use Tax	522,250	539,000	548,000
Licenses and Permits	163,150	148,825	137,700
Fees and Fines	510,650	535,650	517,050
Rental Income	45,748	67,782	2,865
Investment Earnings	65,000	95,000	40,000
Service Agreements	238,000	243,512	243,812
Other Non-Tax Revenue	1,188,159	1,364,678	1,317,159
Recreation Fees	357,350	335,130	349,500
Total Revenues	\$ 22,014,855	\$ 22,554,400	\$ 22,492,486
Fund Balance	-	-	-
Total Major Revenues	\$ 22,014,855	\$ 22,554,400	\$ 22,492,486

Major Revenue Sources

Revenue Source	Percentage 2020 Budget	Dollar Value Change from 2019 Budget	Percentage Change from 2019 Budget
Real Estate Tax	37.7%	\$24,652	0.3%

- The 2020 Real Estate Tax rate is budgeted to remain at 3.83 mills. The 2019 certified taxable assessment base from Allegheny County is \$2,270,288,341. The 2020 Budget projects a 0.3% increase based on modest growth in the assessment base.

Earned Income Tax	41.7%	\$388,100	4.3%
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- Total Earned Income Tax collections are budgeted to increase 4.3% over the 2019 budgeted amount. Current collections are budgeted to increase 2.00% over the 2019 projected actuals, while delinquent collections should decline due to a drop in the amount of past due balances necessary to collect.

Real Estate Transfer Tax	5.2%	\$0	0.0%
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- Real Estate Transfer Tax is budgeted to remain level with the 2019 budget. No significant commercial sales activity is assumed in the budgeted amount.

Local Services Tax	1.3%	\$0	0.0%
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- Local Services Tax is expected to remain level with the 2019 budget, which is a slight increase from the 2019 projected actual results. No material changes in employment numbers within Upper St. Clair are anticipated during 2020.

Local Option Sales & Use Tax	2.4%	\$25,750	4.9%
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- Local Option Sales Tax revenues are generated by an additional 1% sales tax levied within Allegheny County. Twenty-five percent of this revenue goes directly to Allegheny County, another 25% goes to the county’s municipalities (including the Township), and the remaining half goes to the Allegheny Regional Asset District (ARAD). The Township’s direct share of this revenue is budgeted to grow 4.9% higher than the 2019 budget. After disappointing performance in 2017 and most of 2018, this revenue became healthier in late-2018, remaining strong through 2019. The Township also benefits from the portion of this tax that goes to ARAD via separate funding for the Township’s Library and Boyce Mayview Park. The 2020 budget includes \$225,988 (a 3.4% increase) and \$380,000 (a 4.5% operating increase plus \$150,000 capital grant) for those items, respectively. Those items can be viewed on the Library RAD Fund and the Boyce Mayview Park RAD Fund pages of the Budget document.

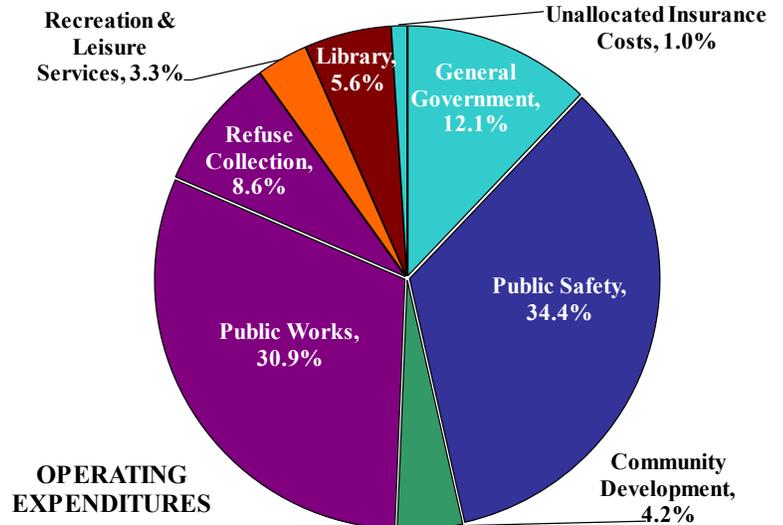
Other Revenue	11.7%	\$40,029	1.6%
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- There is a 1.6% projected increase in other revenue. Some notable changes include a \$43,000 decrease in rental income, and a \$70,000 increase in state pension aid.

GENERAL FUND EXPENDITURES

Where the Money Goes by Program

The 2020 projected operating expenditures are budgeted to increase from \$16,377,465 in the 2019 budget to \$17,184,100. The increase of 4.93% is due to a variety of reasons. The two most significant reasons are a \$100,000 increase in the rock salt budget due to higher materials costs, and a \$131,000 increase in the required Minimum Municipal Obligation payments for the Police and Public Works defined benefit pension plans. Without those items, the increase in operating expenditures for 2020 is 3.51%.



The largest functional areas of the Township by expenditure continue to be Public Safety (which includes the Police, Volunteer Fire Department and Animal Control) and Public Works. These two areas represent 65.3% of the Operating Budget. Each functional area other than Public Safety and Public Works is budgeted at a 2020 operating increase of less than 3%.

The remaining difference of projected revenues over operating expenses of \$5,308,386 will be used to fund the 2020 debt service costs of \$1,809,040, and transfers of \$3,499,346.

	2019 Budget	2019 Estimate	2020 Budget
General Government	\$ 2,027,121	\$ 2,041,871	\$ 2,082,834
Public Safety	5,547,141	5,593,972	5,905,995
Community Development	697,499	696,499	716,348
Public Works	4,972,033	5,018,941	5,304,065
Refuse Collection	1,439,500	1,439,500	1,474,500
Recreation & Leisure Services	579,026	586,375	558,769
Library	956,659	958,129	970,790
Unallocated Insurance Costs	158,486	158,486	170,799
Operating Expenditures	\$ 16,377,465	\$ 16,493,773	\$ 17,184,100

Major Program Operating Expenditures

Major Program	Percentage 2020 Budget	Dollar Value Change from 2019 Budget	Percentage Change from 2019 Budget
General Government	9.3%	\$55,713	2.8%

- General Government appropriations are budgeted at a 2.8% increase from 2019. Factors contributing to the increase include personal services costs, software licensing, and professional services.

Public Safety	26.3%	\$358,854	6.5%
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- Public Safety appropriations are projected to increase by 6.5%. The most significant item is the increased pension cost, which is up roughly \$98,000 from 2019. Contractual wage increases and software licensing also contribute to this increase.

Community Development	3.2%	\$18,849	2.7%
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- Community Development appropriations are budgeted at a 2.7% increase from 2019 due almost entirely to increases in personal services costs.

Public Works	23.6%	\$332,032	6.7%
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- Public Works appropriations are projected to increase 6.7%. Significant contributing factors include higher pension costs, rock salt pricing, and engineering costs.

Refuse Collection	6.6%	\$35,000	2.4%
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- The Refuse Collection budget reflects costs associated with the 5-year contract with Waste Management that runs through 2023. The \$35,000 reflects a 1.5% fee increase, and a slight increase in the projected number of units billed.

Recreation & Leisure Services	2.5%	(\$20,257)	(3.5%)
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- Recreation & Leisure Services appropriations are budgeted to decrease 3.5% from 2019. The drop is due to a reduction in IT costs related to a major software upgrade that took place in 2019 which will not be repeated in 2020. Eliminating that variance, Recreation costs are budgeted about 0.7% higher in 2020.

Library	4.3%	\$14,131	1.5%
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- Library appropriations are projected to grow 1.5% from 2019. Increases in personal and contractual services costs are partially offset by reductions in commodities. The budget continues to reflect some shifting away from print materials towards more e-resources.

General Fund Operating Expenditures Summarization

As stated earlier in this Budget Message, overall General Fund operating expenditures are budgeted to increase by 4.93% over the 2019 Budget amounts. Some of the factors leading to this change in operating expenditures include the following:

- The Minimum Municipal Obligation (MMO) for the Police defined benefit pension plan increased by roughly \$98,000, to \$386,944.
- The MMO for the Public Works defined benefit pension plan increased by roughly \$34,000, to \$189,463.
- Rock salt costs increased roughly 16%, resulting in a \$100,000 increase to the budget.
- Health insurance costs are budgeted to increase 7%, or roughly \$86,000.
- Hourly wage increases for police employees are budgeted at 3.00%.
- Full-time non-contractual personnel wage increases are projected at 2.75%.
- Hourly wage increases in the public works contract are 2.25%.

The 2020 Budget will keep the General Fund’s unassigned fund balance at a level which is in line with the Government Finance Officers Association’s recommendation as well as the Township’s target range of 8-20%, both of which are necessary to support the goal of maintaining the Township’s AA+ bond rating.

Major Program Non-Operating Expenditures

Major Program	Percentage 2020 Budget	Dollar Value Change from 2019 Budget	Percentage Change from 2019 Budget
Debt Service Payments	8.0%	\$465,476	34.6%

- The Debt Service payment schedules for all existing debt remain fairly level in 2020, decreasing by roughly \$7,800. That covers the known payments for the 2016 Series A General Obligation Bonds, the 2017 Series A&B General Obligation Bonds, and the 2015 General Obligation Note. However, also included in this budget is a potential increase in debt service of roughly \$473,400 annually. This represents a new \$10 million, 30-year bond issue that could be considered if the Board of Commissioners wishes to pursue funding during the year for major projects listed in the Capital Improvements Program, most notably the Municipal Building renovation project. It is important to note that this is merely a rough representation of the debt service that could be incurred. Any new bond issue would have to be structured and aligned with the Township’s overall debt service profile before finalizing a debt service payment schedule.

Operating Transfers	15.6%	(\$794,480)	(18.5%)
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- The 2020 General Fund Budget allocates a \$1,250,565 transfer to the Capital Projects Fund to help finance major capital items, a transfer of \$500,000 to the Boyce Mayview Park RAD Fund to fund park activities not covered by the RAD Grant, and a transfer of \$1,748,781 to the Boyce Mayview C&RC Fund for payment of the debt service originally incurred through the 2008 General Obligation Bonds issued to finance the construction of the C&RC as well as an appropriation for C&RC common area operations. The 2008 bonds have since been replaced with the 2016 Series A bonds.

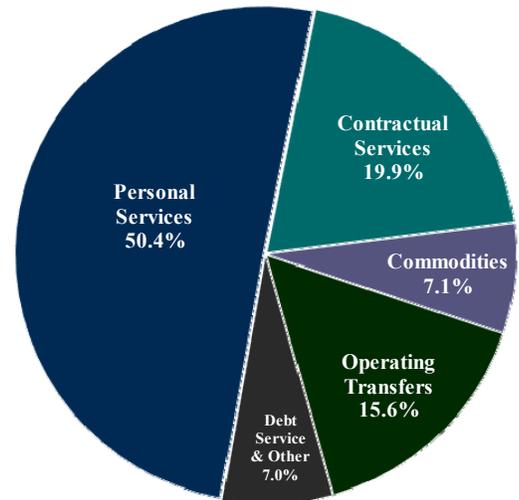
Where the Money Goes by Core Service Type

Core Service	Percentage 2020 Budget	Dollar Value Change from 2019 Budget	Percentage Change from 2019 Budget
Personal Services	50.4%	\$539,831	5.0%

The Township has always prided itself with the core services it provides to the residents. The Township’s employees are the foundation for the high quality of services the Township provides.

The Personal Services category contains the expenses associated with maintaining a high-quality staff. As is always the case, this category is the largest in the 2020 General Fund Budget, making up 50.4%, or \$11,327,987, roughly 60% of which is obligated contractually. This is a \$539,831, or 5.0%, increase from the 2019 budgeted amounts. About \$132,000 of that is from required contributions to the Police and Public Works defined benefit pension plans, and \$86,000 is from rising health insurance premiums (as mentioned on the previous page). All other items in this category combine for an increase of 2.9%

2020 GENERAL FUND EXPENDITURES BY TYPE



Contractual Services	19.9%	\$203,508	4.8%
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The contractual services increase is \$203,508, or 4.8% over the 2019 budget. The main contributors to the increase in this category are professional services costs, and software licensing.

Commodities	7.1%	\$78,900	5.2%
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The Township’s commodities expenses are budgeted to increase \$78,000 over the 2019 budgeted amounts. A rock salt increase of 16% is partially offset by decreases in several other commodities, most notably fuel.

Operating Transfers	15.6%	(\$794,480)	(18.5%)
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Operating Transfers account for 15.6%, or \$3,499,346 of the 2020 General Fund Budget. This is a decrease of \$794,480, or 18.5%, from the 2019 budgeted amounts. These transfers represent contributions from the General Fund to the Capital Projects Fund (\$1,250,565), Boyce Mayview RAD Fund (\$500,000), and C&RC Fund (\$555,435 operating, and \$1,193,346 debt).

Debt Service & Other	7.1%	\$449,872	39.2%
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The change in “Debt Service & Other” includes distributed costs to and from other departments, as well as the General Fund portion of the debt repayment schedules that are currently in effect for the 2016 General Obligation Bonds, the 2017 Series A&B General Obligation Bonds, and the 2015 General Obligation Note. The 39.2% increase is explained in detail on the previous page under “Debt Service Payments”.

Other Expenditure Considerations

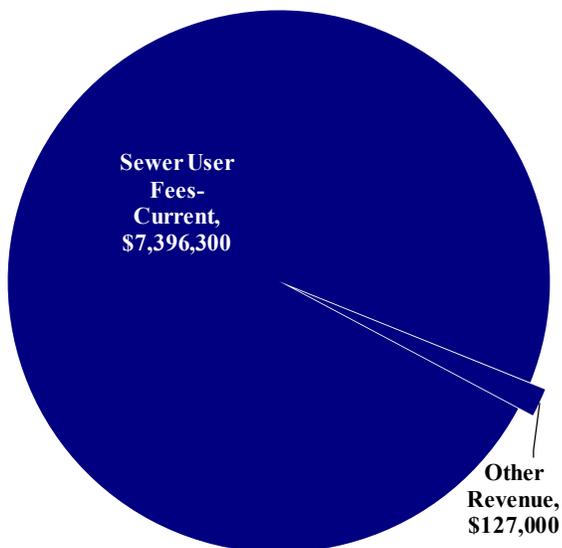
- **Staffing Levels and Compensation** – The overall staffing level and salary ranges are reflected in each department’s budget, and detailed in the Appendix section of the budget document. Compensation levels for the operating budget reflect rates set either by contract, arbitration, or ranges established by the Board of Commissioners and verified by an external party via a labor and economic analysis.
- **Fringe Benefits** – Fringe Benefits have been budgeted at contractually or actuarially established rates in all categories. Medical insurance is budgeted to increase by 7% over 2019. All Township employees are required to contribute to their health insurance premiums in order to help offset the Township’s cost.

MAJOR ENTERPRISE FUNDS

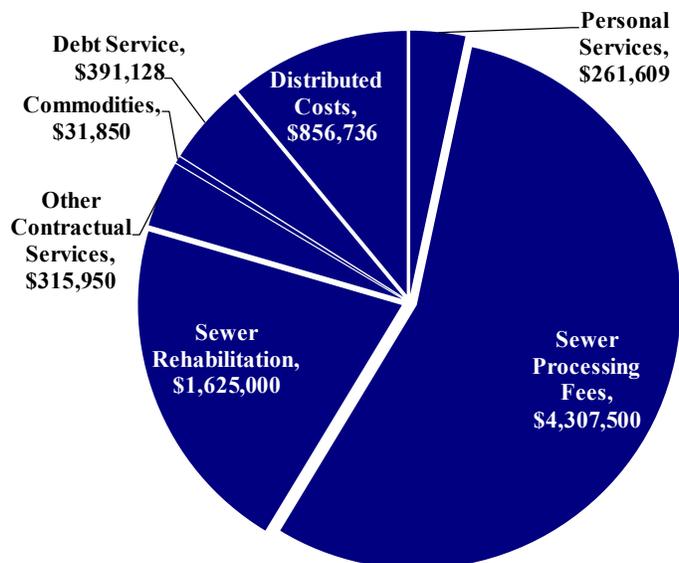
Sanitary Sewer Fund

The sewer user fee multiplier is budgeted to remain at 2.00 for 2020. ALCOSAN is expected to increase its rate for wastewater treatment in 2020 by 7%. The Township’s costs for wastewater treatment in 2020 are projected at \$4,307,500, representing 58% of the fund’s operating expenses. Major sewer rehabilitation and source reduction costs are budgeted at \$1,625,000. Net assets at the end of 2020 are estimated to be roughly \$3,200,000.

Projected Revenues



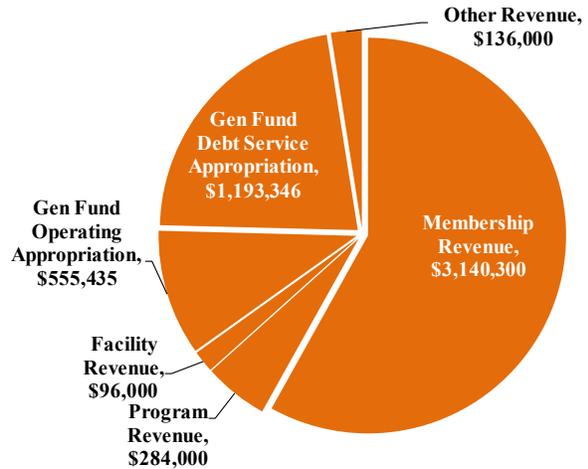
Projected Expenses



Boyce Mayview Community & Recreation Center (C&RC) Fund

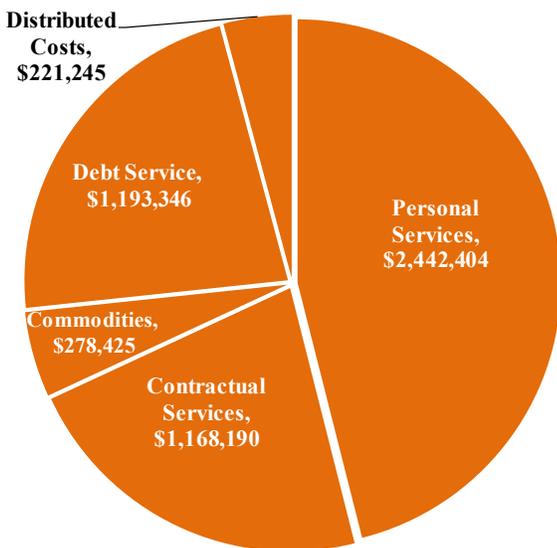
Projected Revenues

- **Membership Revenue:** Current demographics show the C&RC membership is made up of 62% residents and 38% non-residents. As mentioned earlier in this document, recommendations of the 2018 C&RC facility assessment study will continue to be prioritized and implemented during 2020. That may result in changes to the revenue structure. But because those changes are not yet known, this Budget assumes membership revenue will remain in line with actual 2019 projections.
- **Appropriations from the General Fund:** For 2020, the General Fund will appropriate \$1,193,346 for debt service costs associated with the construction of the C&RC building. The General Fund is also budgeted to contribute \$555,435 to support the common area operations of the C&RC.
- **Other Revenue:** Facility Rental revenue is budgeted to increase slightly from 2019 results, while the program revenue budgets reflect recent trends that have produced lower fitness and aquatics income.
- **Total Memberships:** In October 2019, the C&RC had approximately 9,100 total members, including 3,200 annual memberships.



Projected Expenses

- **Personal Services:** Personal services have increased \$64,416, or 2.7% from 2019. This is mostly due to full-time wage increases, which includes additional resources dedicated to the marketing effort.
- **Contractual Services:** Contractual services expenses are budgeted to increase by \$29,985, or 2.6% from 2019. Increases in marketing and credit card processing fees make up the majority of this variance.
- **Commodities:** Commodities are projected to remain fairly level with the 2019 budgeted amounts.
- **Distributed Costs:** Distributed costs include Information Technology costs and depreciation costs on all equipment.
- **Capital Items:** In addition to routine equipment replacement, several major capital projects may take place in 2020. The HVAC unit in the indoor aquatics area is scheduled for replacement. Additional projects may take place depending on the prioritization of recommendations from the facility assessment.



CAPITAL PROJECTS FUND

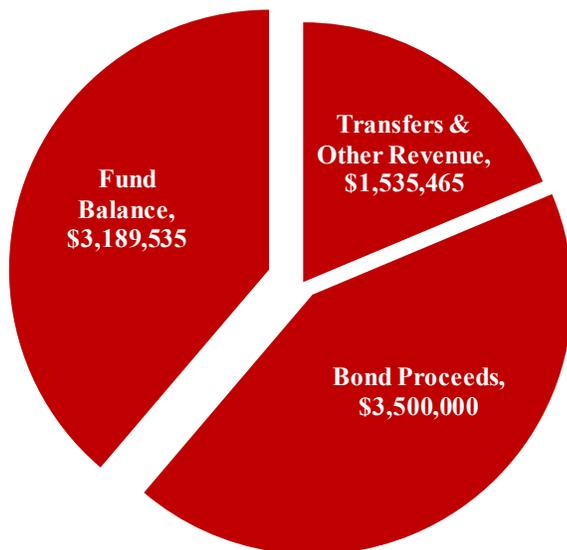
Annual Street Improvement Program

Funding Source	2017 Actual	2018 Actual	2019 Estimate	2020 Budget
State Liquid Fuels Tax Fund	\$ 650,000	\$ 700,000	\$ 650,000	\$ 650,000
General/Capital Project Funds	848,431	971,868	1,228,100	1,150,000
TOTAL	\$ 1,498,431	\$ 1,671,868	\$ 1,878,100	\$ 1,800,000

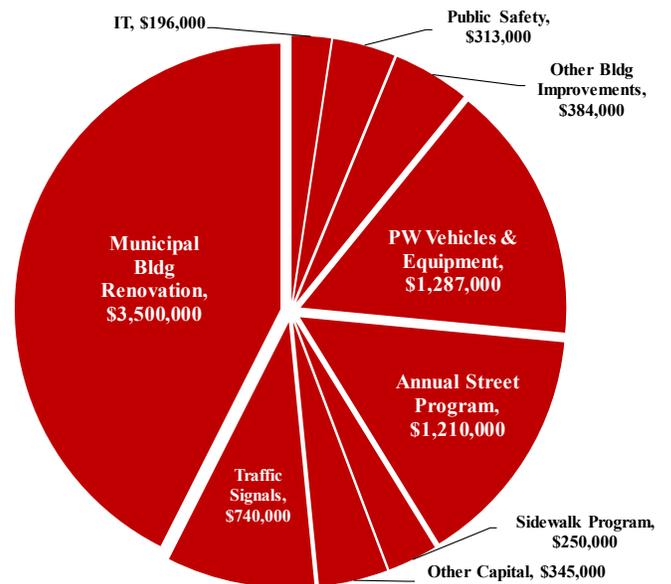
The Township recognizes the benefits of well-maintained streets and is committed to a regular schedule of street improvements. Approximately \$13,500,000 has been spent on this program during the past ten years. The Township receives many favorable comments regarding the condition of Township streets and roadways, and the 2020 Budget provides for maintaining a high level of service in this program area. The proposed funding amount of \$1,800,000 for 2020 is a \$100,000 increase from the 2019 allocation.

Capital Projects Fund

Projected Revenues



Projected Expenditures



For the last eight years, Staff has predicated the annual 5-Year Capital Improvement Program on a priority funding basis. The majority of the Capital Projects Fund will be funded by an operating transfer from the General Fund and the assigned Capital Reserve fund balance as usual. The charts above also show a \$3,500,000 expenditure for a potential municipal building renovation project which would be funded by a matching amount of bond proceeds.

MAJOR SPECIAL REVENUE FUNDS

Boyce Mayview Park RAD Fund

Funding Source	2017 Actual	2018 Actual	2019 Estimate	2020 Budget
RAD Funding	\$ 331,000	\$ 310,500	\$ 365,000	\$ 380,000
General Fund Appropriation	\$ 1,034,242	\$ 860,890	\$ 1,326,801	\$ 500,000

At the recommendation of the Allegheny Regional Asset District (ARAD), Staff shows the RAD grant revenues and matching expenditures in this separate, special revenue fund called the Boyce Mayview Park RAD Fund. An appropriation from the General Fund supplements the operating and capital expenditures that are not covered by RAD or other grants within the fund. The General Fund appropriation for 2020 is projected at \$500,000.

For 2020, RAD funding is estimated at a level of \$380,000. This covers a portion of the Fund’s operating expenditures (\$230,000) such as personnel costs from the Public Works, Recreation and Police departments, and utility, maintenance, and other operational costs for Boyce Mayview Park. Another \$150,000 from RAD is anticipated for capital improvements. The most significant capital expenditure in this fund for 2020 is the Perimeter Trail project.

LOOKING FORWARD

This 2020 Budget has been prepared with the continued underlying purpose of managing any future economic situations with a solid and stable financial foundation. In January 2018, the Board of Commissioners met to set the priorities of the Board for the subsequent 2 years. The next such planning session will take place in early 2020. Township staff is committed to continuing the momentum built in recent years towards the Board’s planning priorities. This Budget provides the foundation for the continued implementation of those past priorities while laying the groundwork for future goals and objectives.

- For the eleventh straight year, this budget keeps tax rates level. The real estate tax millage rate, currently 3.83, has remained flat since 2010. The Township’s Earned Income Tax rate, currently 0.80%, has not changed since 2007. This continues to satisfy the Board’s top budgetary priority of holding the line on taxes. Economic pressures have the potential to make this goal more challenging in the near future.
- The Township has successfully renovated many areas of the Municipal Building in recent years, incorporating functional efficiencies, cosmetic enhancements, upgraded equipment, and other improvements. This was accomplished without the need to issue debt to finance the costs. The last major physical reconfiguration to the Municipal Building was done as part of “Project 2000”, a label coined in the early 1980s when the next several decades of the building’s use was being planned. Nearly 40 years later, we are on the cusp of the next major renovation – an opportunity to plan the use of the building for decades to come. Staff began a comprehensive review of the building’s space allocation during 2019, with a focus on improving the layout, providing operational efficiencies, and enhancing the experience of interacting with the Township. It is anticipated that Staff will develop a conceptual design and proposed timeline for project financing and construction that will be presented to the Board in 2020 for consideration. The project would very likely require bond financing, and would stretch into 2021.

- The multi-year process of implementing recommendations from the 2018 C&RC facility assessment report continues. Some of the major recommendations expected to be considered in 2020 are physical enhancements to the facility (both internal and external), and fee increases. The FIT Committee has made progress on its duty to prioritize and implement the recommendations of the report, and is expected to make recommendations to the Board of Commissioners in 2020 that will set forth the major capital enhancements to take place in the coming years.
- Planned traffic signal improvements continue in 2020. The Township's partnership with PennDOT on a two-year plan to improve the traffic signals along Rt. 19 throughout Upper St. Clair has four intersections slated for next year. Those Rt. 19 intersections are Brookside Blvd. / Devonwood Dr., Fieldgate Dr. / Village Dr., Concourse Dr. / Siena Dr., and at Fort Couch Rd. Staff will also work with PennDOT to coordinate their project at the intersection of McLaughlin Run, McMillan, and Lesnett roads. This project will introduce the first roundabout in the Township. Construction is scheduled to take place in 2020. More information about the roundabout project can be found on the [Township's website](#).

The 2020 Budget reflects the commitment of the Board of Commissioners and Staff to provide stability with the known factors affecting the upcoming budget. As we have realized in previous years, particularly during 2018, future budget environments are never certain. However, the Board and Staff continuously monitor situations and factors that could have significant impacts on the Township's financial status. Some of these factors are highlighted below. For updated long-term projections, please refer to the five-year budget projections within the budget document.

- Due to sound planning and strong financial performance, the Township has been successful over the past few years with aggressively investing in the upgrading and renovating of its facilities without the need to issue debt. Continued reinvestment in facilities will be challenging in the future, and will likely require long-term financing.
- The Governmental Accounting Standards Board (GASB) Statements No. 74 & 75, require the Township to recognize its legal liability for other post-employment benefits (OPEB), such as the healthcare benefits for retired police officers that were granted through arbitration. This liability will remain a consideration not only in future budgets and bond ratings, but will also continue to be something Staff focuses on reducing in future labor negotiations.
- The Township and many other municipalities in the region previously entered into an Administrative Consent Order (ACO) with the Allegheny County Health Department, the Pennsylvania Department of Environmental Protection, and the United States Environmental Protection Agency related to stormwater inflow in the Township's sanitary sewer system. The initial ACO expired in mid-2015. Subsequent to that expiration, the Township and other municipalities operated under an interim ACO. The interim ACO expired at the end of 2017, and a new order is being negotiated, leaving municipalities in this region to continue guessing what regulatory requirements will be faced in the future. Despite the lack of an official order, it remains likely that the Township will have to undertake major sanitary sewer source reduction projects in the near-term. As such, the Township will need to adjust the multiplier in a future year as the timing and scope of construction deem necessary. The announcement in September 2019 of ALCOSAN's \$2 billion Modified Consent Order and Clean Water Plan could also have an impact on rates in the short and long-term. However, since we have been planning for this eventuality in recent years, a mid-year multiplier adjustment is not anticipated for 2020. Township Staff continue to serve a lead role in ongoing negotiations with the regulators on the next ACO.

- Municipalities throughout the United States, including Upper St. Clair Township, remain under a Federal mandate requiring a stormwater management program for reducing pollution impacts from stormwater runoff. This mandate is tied to Municipal Separate Storm Sewer System (MS4) regulations enforced by the Pennsylvania Department of Environmental Protection (PADEP) and the Environmental Protection Agency (EPA). The 2020 Budget once again appropriates \$500,000 to the Township's Storm Sewer Fund for projects dedicated to improve stormwater management systems and comply with the unfunded mandate. This is the 7th consecutive year that the Township has appropriated a significant contribution to the Storm Sewer Fund. Although the Township's 2020-2024 Capital Improvements Program *estimates* \$2.5 million in related expenses over the next 5 years, there is still uncertainty related to the true cost of MS4 compliance. If the costs of such compliance exceed the amount that the Storm Sewer Fund can handle, other funding mechanisms may need to be considered. The potential for this occurring in 2020 is unlikely, but it is a possibility in future years.

CONCLUSION

As has been the case in previous years, this 2020 Budget provides a financially sustainable spending plan that enables the Township to be prepared to respond to uncertainty and economic pressures in the short and long-term. The 2020 budget allows the Township to continue providing high quality services in the coming year while keeping an eye on the future. Staff continues to monitor economic conditions so that high quality service levels can be preserved while keeping within the financial means of our tax base.

Although our tax base has shown moderate growth in recent years, it remains challenging to meet the high service expectations our residents deserve and expect. The Township is regularly confronted with the need to minimize expenditures while managing expressed community needs and desires. Staff looks forward to continuing to meet this challenge by addressing the needs and desires identified in the Board of Commissioners' Planning Priorities, the 2015-2025 Comprehensive Plan, and annual departmental goals. We urge the community to continue to convey their desires with a consideration of the costs necessary to fund them. Staff remains committed to vigorously scrutinizing spending with the objective of remaining financially prepared for the short and long term.

This message is intended only to provide a general overview of the Budget and its progression over the next several years. Additional detail on planned expenditures is provided on the following pages of this budget document. Special appreciation is extended to the Department of Finance and all department directors for their roles in developing this Budget.

Respectfully submitted,



Matthew R. Serakowski
Township Manager

2020 - 2024

BUDGET

PROJECTIONS

GOVERNMENTAL FUNDS REVENUES	<ul style="list-style-type: none"> * The current real estate tax rate is assumed to remain at 3.83 mills with future collection growth at 1.0% annually. The rate of increase is based upon the Township’s assessment growth in recent years as well as projected build out. * Earned income taxes are projected at a 2.5% growth rate based on economic and labor market forecasts. * Real estate transfer taxes are projected at a 1.25% growth rate based on historical trends, the local real estate market condition, and near-term property sales projections. * Local option sales taxes (RAD) are projected at a 2.5% growth rate over the next 5 years. * Local services taxes are projected to increase modestly each year based on historical growth patterns and anticipated jobs growth. * Other revenue is projected to grow at 3.0% based on historical trends. One-time revenues included in the first year of the projection have been removed from the model for years 2 through 5. * Fund Balance projections are based on anticipated needs. The 2020 Budget projects \$4,366,866 to be spent from fund balances in the governmental funds. The majority of the fund balance projected to be used in 2020 comes from the Capital Projects Fund with the remainder coming from the Boyce Mayview RAD Fund. Both uses were planned. Future use of fund balance would be dependent upon the amount of capital projects approved. The non-capital expenditures over the 5-year period are projected to be entirely supported by recurring revenues. The General Fund is projected to maintain a fund balance that will sustain its favorable AA+ bond rating.
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GOVERNMENTAL FUNDS EXPENDITURES	<ul style="list-style-type: none"> * General Government expenditures are projected to grow 2.5% annually based on historical data and projected increases. * Public Safety expenditures are projected to grow 2.75% annually based on future anticipated costs within the department. * Community Development expenditures are projected to grow 2.5% annually based on historical data. * Public Works expenditures are projected to grow 2.75% annually based on historical data and projected demand. * Refuse collection expenditures are projected to grow 2% annually based upon the current contract that runs through 2023. That trend is assumed to continue into 2024. * Annual Street Program expenditures are projected in line with the Township’s 2020-2024 Capital Improvements Plan (CIP). * Other Capital Improvements expenditures include all other items identified in the CIP as being priority items that are not funded through enterprise funds or debt issuance. * Recreation expenditures are projected to grow 2.5% annually based on historical data. * Library expenditures are projected to grow 2.25% annually based on historical data. * Debt Service includes the scheduled payments of the General Fund portions of the 2015 General Obligation Note, the 2016 General Obligation Bonds, the 2017 A&B General Obligation Bonds, and a potential 2020 General Obligation Bond issue. The potential 2020 issue is presented for planning purposes only. The Township has neither incurred nor committed to a 2020 bond issuance. Please refer to page <i>viii</i> of the Budget Message for additional information on this item.
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Assumptions for 2020-2024 Budget Projections
2020 Proposed Budget

**SANITARY SEWER
FUND**

- * ALCOSAN has announced that it will increase their billing rates by 7% each year through 2021. The enclosed 5-year projection assumes that 7% increase will extend through 2024. It is possible that rates changes in 2022-2024 will be different.
- * The Sanitary Sewer User Fees are projected to produce a 7% increase in revenue each year, in line with the ALCOSAN increase.
- * The use of net assets would be necessary in all years to balance the fund's budget based on the assumptions presented. This could change if expenses are less than projected, or the user fees are increased more than 7%.
- * Major sanitary sewer project cost projections are based on a continued high level of source reduction efforts as outlined in the CIP.
- * Debt Service for 2020 includes the scheduled payments of the Sanitary Sewer portions of the 2015 General Obligation Note, the 2016 General Obligation Bonds, and the 2017 A&B General Obligation Bonds. For 2021-2024, the same debt service schedules are used for the existing debt, and an additional debt service amount of \$500,000 is assumed for new debt. The new debt in those years is presented for planning purposes only. The Township has neither incurred nor committed to a new bond issuance. As we get closer to learning what regulatory requirements will be imposed in the region related to sanitary sewers, it appears likely that new debt will be necessary to finance related construction. More clarity is expected in 2020 on what future debt service costs the Township might face in those future years.
- * Other Township sewer costs are projected to grow at 5% based on recent trends.

**C&RC
FUND**

- * Membership, program, and other revenues are projected to increase 1.0% annually, with an additional boost included in 2021 resulting from a potential fee increase.
- * The Operating Transfer for the C&RC comes from the General Fund and covers 15% of the annual indoor operating costs as well as the debt service costs for the C&RC.
- * The operating costs of the C&RC are projected to grow at 2.25% based on historical trends.
- * Debt Service is based on the portion of the debt service schedule for the 2016 General Obligation Bonds that is related to the 2008 construction of the C&RC. Potential enhancements that would be considered resulting from the 2019 facility assessment would not incur new debt. Those expenses would be funded from existing C&RC Fund reserve.
- * A Capital Transfer is based on the difference between revenues and all other projected expenses.

Five Year Operating and Capital Budget Projections All Township Funds

Governmental Funds	2020	2021	2022	2023	2024
Governmental Funds Revenues					
Real Estate Tax - 1.0% growth	\$ 8,478,300	\$ 8,563,083	\$ 8,648,714	\$ 8,735,201	\$ 8,822,553
Earned Income Tax - 2.5% growth	9,370,000	9,604,250	9,844,356	10,090,465	10,342,727
Real Estate Transfer Tax - 1.25% growth	1,180,000	1,197,700	1,215,666	1,233,900	1,252,409
Local Option Sales Tax - 2.5% growth	548,000	561,700	575,743	590,136	604,889
Local Services Tax - Estimate # employees	290,000	293,500	296,500	297,000	297,500
Other Revenue - 3.0% growth on recurring items	4,312,644	3,978,523	4,097,879	4,220,815	4,347,440
Bond Proceeds	3,500,000	3,500,000	-	-	-
Fund Balance - Governmental funds used	4,366,866	1,656,901	2,140,539	1,612,705	1,699,462
Total Governmental Fund Revenues	\$ 32,045,810	\$ 29,355,658	\$ 26,819,396	\$ 26,780,223	\$ 27,366,980
Governmental Funds Expenditures					
General Government - 2.5% growth	\$ 2,253,633	\$ 2,309,974	\$ 2,367,723	\$ 2,426,916	\$ 2,487,589
Public Safety - 2.75% growth	5,905,995	6,068,410	6,235,291	6,406,762	6,582,948
Community Development - 2.5% growth	716,348	734,257	752,613	771,428	790,714
Public Works - 2.75% growth	5,304,065	5,449,927	5,599,800	5,753,794	5,912,024
Refuse Collection - 2% growth	1,474,500	1,503,990	1,534,070	1,564,751	1,596,046
Annual Street Program-estimate	1,860,000	1,860,000	1,960,000	1,970,000	2,070,000
Other Capital Improvements-estimate	8,315,000	5,052,000	1,924,000	1,334,500	1,308,500
Recreation - 2.5% growth on recurring items	1,461,670	1,498,212	1,535,667	1,574,059	1,613,410
Library - 2.25% growth	1,196,778	1,223,706	1,251,239	1,279,392	1,308,178
C&RC Transfer	1,748,781	1,758,303	1,769,953	1,782,541	1,788,993
OPEB Allocation	-	80,000	80,000	80,000	80,000
Debt Service - General Fund	1,809,040	1,816,880	1,809,040	1,836,080	1,828,578
Total Governmental Fund Expenditures	\$ 32,045,810	\$ 29,355,658	\$ 26,819,396	\$ 26,780,223	\$ 27,366,980
Sanitary Sewer Fund					
Sanitary Sewer Revenues					
Sewer User Fees - 7% growth	\$ 7,396,300	\$ 7,914,041	\$ 8,468,024	\$ 9,060,786	\$ 9,695,041
Other Revenue	127,000	100,000	100,000	100,000	100,000
Use of Net Assets	266,473	798,511	379,099	197,571	861
Total Sanitary Sewer Fund Revenues	\$ 7,789,773	\$ 8,812,552	\$ 8,947,123	\$ 9,358,357	\$ 9,795,901
Sanitary Sewer Expenses					
ALCOSAN Payments - 7% growth	\$ 4,307,500	\$ 4,609,025	\$ 4,931,657	\$ 5,276,873	\$ 5,646,254
Township Sewer Costs - 5% growth	1,466,145	1,539,452	1,616,425	1,697,246	1,782,108
Sanitary Sewer Major Projects - estimate	1,625,000	1,775,000	1,525,000	1,525,000	1,525,000
Debt Service - actual + proj. new debt in 2021	391,128	889,075	874,041	859,238	842,539
Total Sanitary Sewer Fund Expenses	\$ 7,789,773	\$ 8,812,552	\$ 8,947,123	\$ 9,358,357	\$ 9,795,901
C&RC Fund					
C&RC Fund Revenues					
C&RC Revenue - 1.0% growth	\$ 3,656,300	\$ 3,842,863	\$ 3,881,292	\$ 3,920,105	\$ 3,959,306
Operating Transfer - C&RC	1,748,781	1,758,303	1,769,953	1,782,541	1,788,993
Total C&RC Fund Revenues	\$ 5,405,081	\$ 5,601,166	\$ 5,651,244	\$ 5,702,645	\$ 5,748,298
C&RC Fund Expenses					
C&RC 85% Operation Costs - 2.25% growth	\$ 3,554,829	\$ 3,634,813	\$ 3,716,596	\$ 3,800,219	\$ 3,885,724
C&RC 15% Operation Costs - 2.25% growth	555,435	567,932	580,711	593,777	607,137
C&RC - Debt Service	1,193,346	1,190,371	1,189,242	1,188,764	1,181,856
C&RC - Capital Transfer	101,471	208,050	164,696	119,885	73,581
Total C&RC Fund Expenses	\$ 5,405,081	\$ 5,601,166	\$ 5,651,244	\$ 5,702,645	\$ 5,748,298

2020
BUDGET SUMMARY
ALL FUNDS

**2020 OVERALL BUDGET SUMMARY
REVENUES BY FUND**

Revenue Category	General Fund	Liquid Fuels	Storm Sewer	Field Improv.	Library RAD	Boyce Mayview RAD	Capital Projects	Sanitary Sewer	Twp/SD Magazine	Comm & Rec Center	C&RC Capital	Total	% of Total
Real Estate Taxes	\$ 8,478,300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,478,300	16.55%
Earned Income Taxes	9,370,000	-	-	-	-	-	-	-	-	-	-	9,370,000	18.29%
Other Taxes	2,036,100	-	-	-	-	-	-	-	-	-	-	2,036,100	3.97%
Sewer User Fees	-	-	-	-	-	-	-	7,433,300	-	-	-	7,433,300	14.51%
Licenses & Permits	137,700	-	-	-	-	-	-	-	-	-	-	137,700	0.27%
Fees & Fines	517,050	-	-	28,000	-	-	-	15,000	156,000	-	-	716,050	1.40%
Interest & Rent	42,865	6,000	-	1,200	-	-	55,000	75,000	-	95,000	-	275,065	0.54%
Service Agreements	243,812	-	-	-	-	-	4,900	-	-	-	-	248,712	0.49%
Recreation Fees	349,500	-	-	-	-	-	-	-	-	3,561,300	-	3,910,800	7.63%
Grant Revenue	872,959	639,570	-	-	225,988	530,000	-	-	-	-	-	2,268,517	4.43%
Non-Tax Revenue	444,200	-	-	-	-	-	3,725,000	-	-	-	155,000	4,324,200	8.44%
Fund Balance	-	4,430	-	-	-	1,172,901	3,189,535	266,473	18,150	-	3,243,529	7,895,018	15.41%
Operating Transfers	-	-	500,000	30,000	-	500,000	1,250,565	-	-	555,435	101,471	2,937,471	5.73%
Non-Operating Transfers	-	-	-	-	-	-	-	-	-	1,193,346	-	1,193,346	2.33%
Totals	\$ 22,492,486	\$ 650,000	\$ 500,000	\$ 59,200	\$ 225,988	\$ 2,202,901	\$ 8,225,000	\$ 7,789,773	\$ 174,150	\$ 5,405,081	\$ 3,500,000	\$ 51,224,579	100.00%

**2020 OVERALL BUDGET SUMMARY
EXPENDITURES/EXPENSES BY FUND**

Expenditure Category	General Fund	Liquid Fuels	Storm Sewer	Field Improv.	Library RAD	Boyce Mayview RAD	Capital Projects	Sanitary Sewer	Twp/SD Magazine	Comm & Rec Center	C&RC Capital	Total	% of Total
General Government	\$ 2,253,633	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,916,000	\$ -	\$ 174,150	\$ -	\$ -	\$ 6,343,783	12.38%
Public Safety	5,905,995	-	-	-	-	-	313,000	-	-	-	-	6,218,995	12.14%
Comm. Development	716,348	-	-	-	-	-	15,000	-	-	-	-	731,348	1.43%
Public Works	5,304,065	-	500,000	30,000	-	-	1,572,000	1,466,145	-	-	-	8,872,210	17.32%
ALCOSAN Payments	-	-	-	-	-	-	-	4,307,500	-	-	-	4,307,500	8.41%
Corrective Action	-	-	-	-	-	-	-	1,625,000	-	-	-	1,625,000	3.17%
Refuse Collection	1,474,500	-	-	-	-	-	-	-	-	-	-	1,474,500	2.88%
Annual Street Program	-	650,000	-	-	-	-	1,210,000	-	-	-	-	1,860,000	3.63%
Recreation	558,769	-	-	-	-	2,202,901	650,000	-	-	4,110,264	3,500,000	11,021,934	21.52%
Library	970,790	-	-	-	225,988	-	19,000	-	-	-	-	1,215,778	2.37%
Debt Service	1,809,040	-	-	-	-	-	-	391,128	-	642,806	-	2,842,974	5.55%
Operating Transfers	3,499,346	-	-	-	-	-	530,000	-	-	-	-	4,029,346	7.87%
Fund Balance	-	-	-	29,200	-	-	-	-	-	652,011	-	681,211	1.33%
Totals	\$ 22,492,486	\$ 650,000	\$ 500,000	\$ 59,200	\$ 225,988	\$ 2,202,901	\$ 8,225,000	\$ 7,789,773	\$ 174,150	\$ 5,405,081	\$ 3,500,000	\$ 51,224,579	100.00%

2017 - 2020

GENERAL FUND

MAJOR REVENUE AND

EXPENDITURE HISTORY

GENERAL FUND REVENUE HISTORY
MAJOR REVENUE SOURCES

	2017 Actual	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Real Estate Tax	\$ 8,263,249	\$ 8,490,013	\$ 8,453,648	\$ 8,466,300	\$ 8,478,300
Earned Income Tax	8,869,902	8,934,154	8,981,900	9,200,000	9,370,000
Local Services Tax	293,106	314,436	290,000	290,000	290,000
Real Estate Transfer Tax	1,324,561	1,933,891	1,180,000	1,250,000	1,180,000
Public Utilities Tax	19,159	19,880	19,000	18,523	18,100
Local Option Sales & Use Tax	519,215	533,039	522,250	539,000	548,000
Tax Revenues	<u>\$ 19,289,192</u>	<u>\$ 20,225,413</u>	<u>\$ 19,446,798</u>	<u>\$ 19,763,823</u>	<u>\$ 19,884,400</u>
Licenses and Permits	254,663	182,398	163,150	148,825	137,700
Fees and Fines	570,142	550,407	510,650	535,650	517,050
Rental Income	90,167	86,371	45,748	67,782	2,865
Investment Earnings	20,560	90,324	65,000	95,000	40,000
Service Agreements	249,909	307,340	238,000	243,512	243,812
Other Non-Tax Revenue	1,296,478	1,292,396	1,188,159	1,364,678	1,317,159
Recreation Fees	368,657	358,052	357,350	335,130	349,500
Non-Tax Revenues	<u>\$ 2,850,576</u>	<u>\$ 2,867,288</u>	<u>\$ 2,568,057</u>	<u>\$ 2,790,577</u>	<u>\$ 2,608,086</u>
Total Revenues	<u>\$ 22,139,768</u>	<u>\$ 23,092,701</u>	<u>\$ 22,014,855</u>	<u>\$ 22,554,400</u>	<u>\$ 22,492,486</u>
Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Major Revenues	<u><u>\$ 22,139,768</u></u>	<u><u>\$ 23,092,701</u></u>	<u><u>\$ 22,014,855</u></u>	<u><u>\$ 22,554,400</u></u>	<u><u>\$ 22,492,486</u></u>

GENERAL FUND EXPENDITURE HISTORY
MAJOR PROGRAMS

	2017 Actual	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
General Government	\$ 1,798,638	\$ 1,814,786	\$ 2,027,121	\$ 2,041,871	\$ 2,082,834
Public Safety	4,918,901	5,347,134	5,547,141	5,593,972	5,905,995
Community Development	632,237	644,824	697,499	696,499	716,348
Public Works	4,108,164	4,552,241	4,972,033	5,018,941	5,304,065
Refuse Collection	1,238,842	1,221,921	1,439,500	1,439,500	1,474,500
Recreation & Leisure Services	443,520	464,461	579,026	586,375	558,769
Library	868,469	906,128	956,659	958,129	970,790
Unallocated Insurance Costs	216,098	216,507	158,486	158,486	170,799
Operating Expenditures	<u>\$ 14,224,869</u>	<u>\$ 15,168,002</u>	<u>\$ 16,377,465</u>	<u>\$ 16,493,773</u>	<u>\$ 17,184,100</u>
Operating Transfers	6,446,577	6,167,253	4,293,826	4,617,063	3,499,346
Debt Service Payments	<u>1,308,454</u>	<u>1,348,879</u>	<u>1,343,564</u>	<u>1,343,564</u>	<u>1,809,040</u>
Non-Operating Expenditures	<u>\$ 7,755,031</u>	<u>\$ 7,516,132</u>	<u>\$ 5,637,390</u>	<u>\$ 5,960,627</u>	<u>\$ 5,308,386</u>
Total Expenditures	<u>\$ 21,979,900</u>	<u>\$ 22,684,134</u>	<u>\$ 22,014,855</u>	<u>\$ 22,454,400</u>	<u>\$ 22,492,486</u>
Fund Balance	<u>159,868</u>	<u>408,567</u>	<u>-</u>	<u>100,000</u>	<u>-</u>
Total Major Programs	<u><u>\$ 22,139,768</u></u>	<u><u>\$ 23,092,701</u></u>	<u><u>\$ 22,014,855</u></u>	<u><u>\$ 22,554,400</u></u>	<u><u>\$ 22,492,486</u></u>

2020

GENERAL FUND

ESTIMATED REVENUES

GENERAL FUND
REAL ESTATE TAXES

REVENUES

	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>	<u>2019 Estimate</u>	<u>2020 Budget</u>
Real Estate Taxes					
Current Real Estate Tax	\$ 8,162,572	\$ 8,352,107	\$ 8,322,648	\$ 8,410,000	\$ 8,428,000
Delinquent Taxes	100,677	137,906	131,000	56,300	50,300
Total Real Estate Taxes	<u><u>\$ 8,263,249</u></u>	<u><u>\$ 8,490,013</u></u>	<u><u>\$ 8,453,648</u></u>	<u><u>\$ 8,466,300</u></u>	<u><u>\$ 8,478,300</u></u>

	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>	<u>2019 Estimate</u>	<u>2020 Budget</u>
Real Estate Taxes 01-00-000-301???-000					
Current Real Estate Tax					
001 Real Estate Tax - Current (2020)	\$ 8,162,572	\$ 8,352,107	\$ 8,322,648	\$ 8,410,000	\$ 8,428,000
Total Current Real Estate Tax	<u>\$ 8,162,572</u>	<u>\$ 8,352,107</u>	<u>\$ 8,322,648</u>	<u>\$ 8,410,000</u>	<u>\$ 8,428,000</u>
Delinquent Taxes					
002 RET Penalties & Interest Current Year (2019)	\$ 9,780	\$ 9,695	\$ 7,000	\$ 4,500	\$ 4,500
003 Real Estate Tax Previous Year (2018)	83,092	62,662	80,000	30,000	25,000
004 RET Penalties & Interest Previous Year (2018)	15,242	7,309	9,000	6,000	5,000
005 Real Estate Tax 2017 and Prior	(23,451)	27,334	20,000	5,000	5,000
006 RET Penalties & Interest 2017 and Prior	5,025	10,392	5,000	800	800
007 Liened Real Estate Tax Costs	10,989	20,514	10,000	10,000	10,000
Total Delinquent Taxes	<u>\$ 100,677</u>	<u>\$ 137,906</u>	<u>\$ 131,000</u>	<u>\$ 56,300</u>	<u>\$ 50,300</u>
Total Real Estate Taxes	<u><u>\$ 8,263,249</u></u>	<u><u>\$ 8,490,013</u></u>	<u><u>\$ 8,453,648</u></u>	<u><u>\$ 8,466,300</u></u>	<u><u>\$ 8,478,300</u></u>

GENERAL FUND
EARNED INCOME TAXES

REVENUES

	<u>2017</u> <u>Actual</u>	<u>2018</u> <u>Actual</u>	<u>2019</u> <u>Budget</u>	<u>2019</u> <u>Estimate</u>	<u>2020</u> <u>Budget</u>
Total Earned Income Taxes	<u>\$ 8,869,902</u>	<u>\$ 8,934,154</u>	<u>\$ 8,981,900</u>	<u>\$ 9,200,000</u>	<u>\$ 9,370,000</u>
Earned Income Taxes	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2019</u>	<u>2020</u>
01-00-000-310???-000	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Estimate</u>	<u>Budget</u>
001 Earned Income Tax					
Current Year	\$ 6,380,813	\$ 6,477,493	\$ 6,431,000	\$ 6,525,000	\$ 6,655,000
002 Earned Income Tax					
Prior Year	2,373,697	2,324,760	2,435,900	2,550,000	2,600,000
003 Earned Income Tax					
Previous Years	<u>115,392</u>	<u>131,901</u>	<u>115,000</u>	<u>125,000</u>	<u>115,000</u>
Total Earned Income Taxes	<u>\$ 8,869,902</u>	<u>\$ 8,934,154</u>	<u>\$ 8,981,900</u>	<u>\$ 9,200,000</u>	<u>\$ 9,370,000</u>

GENERAL FUND
OTHER TAXES

REVENUES

	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>	<u>2019 Estimate</u>	<u>2020 Budget</u>
Total Other Taxes	\$ 2,156,041	\$ 2,801,246	\$ 2,011,250	\$ 2,097,523	\$ 2,036,100

Other Taxes	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>	<u>2019 Estimate</u>	<u>2020 Budget</u>
01-00-000-315???-000					
001 Local Services Tax	\$ 293,106	\$ 314,436	\$ 290,000	\$ 290,000	\$ 290,000
002 Real Estate Transfer Tax	1,324,561	1,933,891	1,180,000	1,250,000	1,180,000
003 Public Utilities Tax	19,159	19,880	19,000	18,523	18,100
004 Local Option Sales & Use Tax	519,215	533,039	522,250	539,000	548,000
Total Other Taxes	\$ 2,156,041	\$ 2,801,246	\$ 2,011,250	\$ 2,097,523	\$ 2,036,100

GENERAL FUND
LICENSES AND PERMITS

REVENUES

	<u>2017</u> <u>Actual</u>	<u>2018</u> <u>Actual</u>	<u>2019</u> <u>Budget</u>	<u>2019</u> <u>Estimate</u>	<u>2020</u> <u>Budget</u>
Total Licenses and Permits	\$ 254,663	\$ 182,398	\$ 163,150	\$ 148,825	\$ 137,700

Licenses and Permits	<u>2017</u> <u>Actual</u>	<u>2018</u> <u>Actual</u>	<u>2019</u> <u>Budget</u>	<u>2019</u> <u>Estimate</u>	<u>2020</u> <u>Budget</u>
01-00-000-320???-000					
001 Building Permits	\$ 185,420	\$ 109,302	\$ 100,000	\$ 85,000	\$ 75,000
002 Beverage Licenses	3,950	3,650	3,250	3,050	3,000
003 Grading Permits	2,487	685	500	500	500
004 Amusement Device Permits	1,400	125	1,400	1,275	1,200
007 Street Opening Permits	22,215	14,775	18,000	16,000	15,000
008 Alarm Systems Permits	23,777	22,161	24,000	23,000	23,000
009 False Alarm Fees	-	-	500	500	500
012 Dye Test Compliance Fees	11,450	20,750	12,000	16,000	16,000
013 Electrical Permit Fees-Net	3,964	10,950	3,500	3,500	3,500
Total Licenses and Permits	\$ 254,663	\$ 182,398	\$ 163,150	\$ 148,825	\$ 137,700

GENERAL FUND
FEES AND FINES

REVENUES

	<u>2017</u> <u>Actual</u>	<u>2018</u> <u>Actual</u>	<u>2019</u> <u>Budget</u>	<u>2019</u> <u>Estimate</u>	<u>2020</u> <u>Budget</u>
Total Fines and Fees	\$ 570,142	\$ 550,407	\$ 510,650	\$ 535,650	\$ 517,050
Fines and Fees	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2019</u>	<u>2020</u>
01-00-000-330???-000	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Estimate</u>	<u>Budget</u>
003 Filing and Hearing Fees	\$ 12,005	\$ 11,105	\$ 10,000	\$ 13,000	\$ 11,000
004 Animal Control Fines and Fees	-	-	50	150	50
005 Magistrate Fines	24,816	19,683	18,000	25,000	21,000
006 Local Fines	7,266	6,075	6,000	6,000	6,000
008 State Traffic Fine Distribution	14,529	13,621	10,000	10,000	10,000
011 Library Fees and Fines	23,844	29,270	23,000	23,000	23,000
012 Cable Television Franchise Fees	480,793	460,671	435,600	450,500	437,000
040 Compost Site Tipping Fees	6,889	9,982	8,000	8,000	9,000
Total Fines and Fees	\$ 570,142	\$ 550,407	\$ 510,650	\$ 535,650	\$ 517,050

GENERAL FUND
RENTAL INCOME

REVENUES

	<u>2017</u> <u>Actual</u>	<u>2018</u> <u>Actual</u>	<u>2019</u> <u>Budget</u>	<u>2019</u> <u>Estimate</u>	<u>2020</u> <u>Budget</u>
Total Rental Income	\$ 90,167	\$ 86,371	\$ 45,748	\$ 67,782	\$ 2,865
Rental Income	2017	2018	2019	2019	2020
01-00-000-340???-000	Actual	Actual	Budget	Estimate	Budget
001 School District Rental	\$ 84,998	\$ 83,670	\$ 43,048	\$ 65,000	\$ -
(rent plus utilities)					
002 Boyce Road Radio Tower Rental	5,169	2,701	2,700	2,782	2,865
Total Rental Income	\$ 90,167	\$ 86,371	\$ 45,748	\$ 67,782	\$ 2,865

GENERAL FUND
INTEREST INCOME

REVENUES

	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>	<u>2019 Estimate</u>	<u>2020 Budget</u>
Total Interest on Investments	\$ 20,560	\$ 90,324	\$ 65,000	\$ 95,000	\$ 40,000
Interest on Investments 01-00-000-345???-000	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>	<u>2019 Estimate</u>	<u>2020 Budget</u>
001 Interest on Investments	\$ 20,560	\$ 90,324	\$ 65,000	\$ 95,000	\$ 40,000
Total Interest on Investments	\$ 20,560	\$ 90,324	\$ 65,000	\$ 95,000	\$ 40,000

GENERAL FUND
SERVICE AGREEMENTS

REVENUES

	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>	<u>2019 Estimate</u>	<u>2020 Budget</u>
Total Service Agreements	\$ 249,909	\$ 307,340	\$ 238,000	\$ 243,512	\$ 243,812

	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>	<u>2019 Estimate</u>	<u>2020 Budget</u>
Service Agreements					
01-00-000-350???-000					
001 Snow and Ice Control	\$ 191,284	\$ 208,899	\$ 186,300	\$ 186,300	\$ 188,900
002 Peters Township Service	10,711	50,527	4,000	9,300	7,000
004 School District Tax	27,312	27,312	27,100	27,312	27,312
Collection Agreement					
007 PennDOT Road Mte. Agreement	20,602	20,602	20,600	20,600	20,600
Total Service Agreements	\$ 249,909	\$ 307,340	\$ 238,000	\$ 243,512	\$ 243,812

GENERAL FUND
RECREATION PROGRAM FEES

REVENUES

	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>	<u>2019 Estimate</u>	<u>2020 Budget</u>
Total Recreation Program Fees	\$ 368,657	\$ 358,052	\$ 357,350	\$ 335,130	\$ 349,500

Recreation Program Fees 01-00-000-367???-000	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>	<u>2019 Estimate</u>	<u>2020 Budget</u>
008 Softball Program Fees	\$ 14,165	\$ 10,978	\$ -	\$ -	\$ -
011 Summer Program Fees	70,009	73,359	71,500	72,000	73,000
013 Older Adults	64	-	500	200	200
014 Golf Course	5,770	2,508	5,800	6,000	6,250
015 Tennis Program	24,249	25,736	24,000	25,000	26,000
021 Tennis Bubble Fees	90,817	90,130	100,000	80,000	82,000
022 Miscellaneous Self Supporting	103,478	93,710	100,500	96,880	102,000
023 Youth Basketball	59,907	61,596	55,000	55,000	60,000
999 Administration Fees	198	35	50	50	50
Total Recreation Program Fees	\$ 368,657	\$ 358,052	\$ 357,350	\$ 335,130	\$ 349,500

GENERAL FUND
OTHER NON-TAX REVENUE

REVENUES

	<u>2017</u> <u>Actual</u>	<u>2018</u> <u>Actual</u>	<u>2019</u> <u>Budget</u>	<u>2019</u> <u>Estimate</u>	<u>2020</u> <u>Budget</u>
Total Other Non-Tax Revenue	<u>\$ 1,296,478</u>	<u>\$ 1,291,407</u>	<u>\$ 1,188,159</u>	<u>\$ 1,364,678</u>	<u>\$ 1,317,159</u>
Other Non-Tax Revenue	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2019</u>	<u>2020</u>
01-00-000-?????-000	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Estimate</u>	<u>Budget</u>
370010 Special Police Detail	\$ -	\$ 32,133	\$ -	\$ 29,000	\$ 30,000
370011 Library State Grant	64,059	64,059	64,059	64,059	64,059
370013 State Pension Grant	633,674	660,311	641,700	713,819	712,000
370014 Recycling Program/Grant	54,772	60,849	49,000	49,000	38,000
370015 Library Table Gaming Revenue	10,352	8,918	10,500	10,500	10,700
370016 Act 13 State Grant Funds	8,457	11,729	10,000	13,000	13,000
370024 Federal Bulletproof Vest Grant	1,633	-	-	-	-
370028 Police Highway Safety Grant	2,050	10,243	3,000	5,000	5,200
380001 Maps, Docs & Police Reports	8,858	10,366	7,000	7,000	7,000
380002 IdentoGO Services	-	1,524	-	12,000	12,000
380010 Facility Fees	9,975	8,550	10,000	12,000	11,500
380012 Library Copier/Printer Revenue	1,803	-	-	-	-
380022 Employee Health Ins. Reimb.	123,809	112,070	120,000	120,000	126,000
380026 COBRA Insurance Payments	381	1,174	400	1,000	500
380027 Workers Comp. Dividends	128,247	135,127	115,000	166,800	132,000
380029 Cable 7 PEG Grant	9,708	9,464	9,000	9,000	8,700
380030 Prop & Liab Ins. Dividends	52,942	52,680	50,000	60,500	54,000
380040 Public Works Scrap Metal Rev.	9,182	7,593	7,000	7,000	7,000
380050 Payment Rebates	4,042	18,864	18,000	18,500	19,000
380080 Flex Plan Year End Reimb.	3,318	1,652	1,500	1,500	1,500
380099 Miscellaneous Revenue	169,216	84,101	72,000	65,000	65,000
Total Other Non-Tax Revenue	<u>\$ 1,296,478</u>	<u>\$ 1,291,407</u>	<u>\$ 1,188,159</u>	<u>\$ 1,364,678</u>	<u>\$ 1,317,159</u>

2020

GENERAL FUND

APPROPRIATIONS

GENERAL FUND
GENERAL GOVERNMENT
APPROPRIATIONS

GENERAL FUND
GENERAL GOVERNMENT

SUMMARY

01-10-101-500 TO 01-10-107-500

	<u>2017</u> <u>Actual</u>	<u>2018</u> <u>Actual</u>	<u>2019</u> <u>Budget</u>	<u>2019</u> <u>Estimate</u>	<u>2020</u> <u>Budget</u>
General Government Expenditures					
Personal Services	\$ 1,363,753	\$ 1,375,833	\$ 1,480,184	\$ 1,482,884	\$ 1,492,256
Contractual Services	732,676	738,542	1,048,000	1,058,850	1,084,175
Commodities	34,969	38,487	45,150	46,350	46,550
Distributed Costs	(332,760)	(338,076)	(546,213)	(546,213)	(540,147)
Total General Government Expenditures	\$ 1,798,638	\$ 1,814,786	\$ 2,027,121	\$ 2,041,871	\$ 2,082,834
General Government Expenditures 01-10-101-500 TO 01-10-107-500					
	<u>2017</u> <u>Actual</u>	<u>2018</u> <u>Actual</u>	<u>2019</u> <u>Budget</u>	<u>2019</u> <u>Estimate</u>	<u>2020</u> <u>Budget</u>
Personal Services					
101 Full-Time Wages	\$ 971,073	\$ 980,565	\$ 1,051,620	\$ 1,051,620	\$ 1,068,530
110 Overtime Wages	-	-	1,000	1,000	1,000
120 Part-Time Wages	2,284	-	3,000	3,000	3,000
130 Elected Officials Salaries	8,400	8,400	8,400	8,400	8,400
162 Group Life Insurance	6,070	7,249	5,563	5,563	5,533
163 Medical Insurance	210,487	211,977	226,703	229,403	220,109
164 Workers' Compensation	4,908	5,023	5,842	5,842	4,732
166 Pension Costs	79,280	80,284	87,331	87,331	88,891
167 Long-term Disability Insurance	2,760	4,098	2,428	2,428	2,469
168 Post Retirement Plan	7,000	6,500	6,900	6,900	6,900
198 Social Security Expense	71,491	71,737	81,397	81,397	82,692
Total Personal Services	\$ 1,363,753	\$ 1,375,833	\$ 1,480,184	\$ 1,482,884	\$ 1,492,256
Contractual Services					
210 Professional Services-Legal	\$ 166,539	\$ 114,307	\$ 180,000	\$ 195,000	\$ 200,000
212 Professional Services-Auditing	18,463	34,898	19,050	18,300	19,800
217 Miscellaneous Consulting Services	-	-	2,000	2,000	1,000
220 Liability Insurance	26,022	23,100	28,700	24,800	26,000
223 Tax Collection Bonds	7,083	8,281	7,500	7,500	7,500
230 Association Dues	33,013	26,305	30,200	30,200	33,750
231 Travel & Conference Expense	27,438	27,500	37,950	37,950	42,800
243 Telephone	12,696	12,415	13,700	13,700	14,250
250 Repairs/Maint - Office Equip	134,273	132,491	181,900	181,900	187,800
274 Legal Advertising	9,732	7,776	13,000	13,000	12,000
275 Printing & Duplicating	902	284	600	600	550
278 Postage	(1,783)	1,493	10,100	10,100	10,100
280 Mileage Reimbursement	-	191	300	300	300
290 Other Contractual Services	280,333	331,585	474,500	474,500	479,325
292 Volunteer Boards & Commissions					
Recognition Expense	115	-	7,500	7,500	7,500
298 Credit Card Processing	150	168	1,000	1,500	1,500
299 Internet Connection Services	17,700	17,748	40,000	40,000	40,000
Total Contractual Services	\$ 732,676	\$ 738,542	\$ 1,048,000	\$ 1,058,850	\$ 1,084,175

GENERAL FUND
GENERAL GOVERNMENT

SUMMARY

01-10-101-500 TO 01-10-107-500

	<u>2017</u> <u>Actual</u>	<u>2018</u> <u>Actual</u>	<u>2019</u> <u>Budget</u>	<u>2019</u> <u>Estimate</u>	<u>2020</u> <u>Budget</u>
Commodities					
300 Office Furniture & Equipment	\$ 2,692	\$ 1,735	\$ 4,000	\$ 4,000	\$ 4,000
301 Expendable Office Supplies	16,917	8,127	14,900	14,900	14,700
302 Books & Subscriptions	249	6,393	2,350	3,550	3,600
303 Tapes	-	-	1,000	1,000	1,000
304 Publicity Material	170	489	500	500	1,500
390 Other Supplies	14,941	21,743	22,400	22,400	21,750
Total Commodities	<u>\$ 34,969</u>	<u>\$ 38,487</u>	<u>\$ 45,150</u>	<u>\$ 46,350</u>	<u>\$ 46,550</u>
Distributed Costs					
601 Dist. Vehicle Costs	\$ 11,183	\$ 11,462	\$ 11,692	\$ 11,692	\$ 11,925
602 Dist. Data Processing Costs	<u>(343,943)</u>	<u>(349,538)</u>	<u>(557,905)</u>	<u>(557,905)</u>	<u>(552,072)</u>
Total Distributed Costs	<u>\$ (332,760)</u>	<u>\$ (338,076)</u>	<u>\$ (546,213)</u>	<u>\$ (546,213)</u>	<u>\$ (540,147)</u>
Total General Government Expenditures	<u><u>\$ 1,798,638</u></u>	<u><u>\$ 1,814,786</u></u>	<u><u>\$ 2,027,121</u></u>	<u><u>\$ 2,041,871</u></u>	<u><u>\$ 2,082,834</u></u>

GENERAL FUND
GENERAL GOVERNMENT

BOARD OF COMMISSIONERS

	2017 Actual	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Board of Commissioners Expenditures					
Personal Services	\$ 9,043	\$ 9,043	\$ 9,043	\$ 9,043	\$ 9,043
Contractual Services	39,233	29,977	43,050	43,050	43,500
Commodities	376	619	3,000	3,000	2,750
Total Board of Comm. Expenditures	\$ 48,652	\$ 39,639	\$ 55,093	\$ 55,093	\$ 55,293
Board of Commissioners Expenditures 01-10-101-500???-000					
	2017 Actual	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Personal Services					
130 Elected Officials Salaries Seven Commissioners @ \$1200	\$ 8,400	\$ 8,400	\$ 8,400	\$ 8,400	\$ 8,400
198 Social Security Expense	643	643	643	643	643
Total Personal Services	\$ 9,043	\$ 9,043	\$ 9,043	\$ 9,043	\$ 9,043
Contractual Services					
220 Liability Insurance	\$ 14,462	\$ 14,480	\$ 15,300	\$ 15,300	\$ 15,500
230 Association Dues	14,483	6,153	8,250	8,250	8,500
231 Travel & Conference Expense	10,173	9,344	12,000	12,000	12,000
292 Volunteer Boards & Commissions Recognition Expense	115	-	7,500	7,500	7,500
Total Contractual Services	\$ 39,233	\$ 29,977	\$ 43,050	\$ 43,050	\$ 43,500
Commodities					
390 Other Supplies	\$ 376	\$ 619	\$ 3,000	\$ 3,000	\$ 2,750
Total Commodities	\$ 376	\$ 619	\$ 3,000	\$ 3,000	\$ 2,750
Total Board of Comm. Expenditures	\$ 48,652	\$ 39,639	\$ 55,093	\$ 55,093	\$ 55,293

GENERAL FUND
GENERAL GOVERNMENT

ADMINISTRATION

	2017 Actual	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Administration Expenditures					
Personal Services	\$ 730,227	\$ 752,217	\$ 761,841	\$ 761,841	\$ 743,160
Contractual Services	80,216	108,347	206,900	206,900	212,950
Commodities	27,345	29,377	30,250	30,250	31,300
Distributed Costs	66,214	66,652	89,261	89,261	111,292
Total Administration Expenditures	\$ 904,002	\$ 956,593	\$ 1,088,252	\$ 1,088,252	\$ 1,098,702

**Administration Expenditures
01-10-102-500???-000**

	2017 Actual	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Personal Services					
101 Full-Time Wages	\$ 524,727	\$ 541,106	\$ 537,195	\$ 537,195	\$ 538,382
110 Overtime Wages	-	-	1,000	1,000	1,000
120 Part-Time Wages	2,284	-	3,000	3,000	3,000
162 Group Life Insurance	3,161	4,794	2,719	2,719	2,609
163 Medical Insurance	110,606	113,877	122,201	122,201	102,585
164 Workers' Compensation	2,451	2,509	2,918	2,918	2,363
166 Pension Costs	44,636	45,271	46,766	46,766	47,085
167 Long-term Disability Insurance	1,458	3,046	1,241	1,241	1,244
168 Post Retirement Plan	3,400	3,400	3,400	3,400	3,400
198 Social Security Expense	37,504	38,214	41,401	41,401	41,492
Total Personal Services	\$ 730,227	\$ 752,217	\$ 761,841	\$ 761,841	\$ 743,160
Contractual Services					
230 Association Dues	\$ 17,825	\$ 19,655	\$ 21,000	\$ 21,000	\$ 21,000
231 Travel & Conference Expense	10,975	10,121	12,000	12,000	13,500
243 Telephone	12,696	12,415	13,700	13,700	14,250
250 Repairs/Maint - Office Equip	222	169	22,000	22,000	23,000
274 Legal Advertising	9,732	7,776	13,000	13,000	12,000
275 Printing & Duplicating	818	212	400	400	400
278 Postage	(2,093)	1,170	9,500	9,500	9,500
280 Mileage Reimbursement	-	191	300	300	300
290 Other Contractual Services	30,041	56,638	115,000	115,000	119,000
Total Contractual Services	\$ 80,216	\$ 108,347	\$ 206,900	\$ 206,900	\$ 212,950

GENERAL FUND
GENERAL GOVERNMENT

ADMINISTRATION

	2017 Actual	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Commodities					
300 Office Furniture & Equipment	\$ 1,379	\$ 1,735	\$ 2,000	\$ 2,000	\$ 2,000
301 Expendable Office Supplies	12,956	5,661	11,500	11,500	11,500
302 Books & Subscriptions	249	1,423	1,250	1,250	1,300
304 Publicity Material	170	489	500	500	1,500
390 Other Supplies	12,591	20,069	15,000	15,000	15,000
Total Commodities	<u>\$ 27,345</u>	<u>\$ 29,377</u>	<u>\$ 30,250</u>	<u>\$ 30,250</u>	<u>\$ 31,300</u>
Distributed Costs					
601 Dist. Vehicle Costs	\$ 11,183	\$ 11,462	\$ 11,692	\$ 11,692	\$ 11,925
602 Dist. Data Processing Costs	55,031	55,190	77,569	77,569	99,367
Total Distributed Costs	<u>\$ 66,214</u>	<u>\$ 66,652</u>	<u>\$ 89,261</u>	<u>\$ 89,261</u>	<u>\$ 111,292</u>
Total Administration Expenditures	<u><u>\$ 904,002</u></u>	<u><u>\$ 956,593</u></u>	<u><u>\$ 1,088,252</u></u>	<u><u>\$ 1,088,252</u></u>	<u><u>\$ 1,098,702</u></u>

GENERAL FUND
GENERAL GOVERNMENT

FINANCE OFFICE

	2017 Actual	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Finance Office Expenditures					
Personal Services	\$ 227,579	\$ 218,026	\$ 222,139	\$ 222,139	\$ 241,137
Contractual Services	56,130	66,600	67,550	67,550	75,875
Commodities	3,665	267	3,900	3,900	3,300
Distributed Costs	45,859	45,992	25,856	25,856	26,498
Total Finance Office Expenditures	\$ 333,233	\$ 330,885	\$ 319,445	\$ 319,445	\$ 346,810

	2017 Actual	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Finance Office Expenditures 01-10-103-500???-000					
Personal Services					
101 Full-Time Wages	\$ 161,018	\$ 151,777	\$ 157,766	\$ 157,766	\$ 167,996
162 Group Life Insurance	1,032	908	911	911	938
163 Medical Insurance	38,438	39,183	35,853	35,853	43,174
164 Workers' Compensation	858	878	1,021	1,021	827
166 Pension Costs	12,637	12,528	13,155	13,155	13,962
167 Long-term Disability Insurance	461	386	364	364	388
168 Post Retirement Plan	1,100	1,100	1,000	1,000	1,000
198 Social Security Expense	12,035	11,266	12,069	12,069	12,852
Total Personal Services	\$ 227,579	\$ 218,026	\$ 222,139	\$ 222,139	\$ 241,137
Contractual Services					
212 Professional Services-Auditing	\$ 16,463	\$ 32,898	\$ 17,550	\$ 17,050	\$ 18,550
230 Association Dues	705	497	950	950	1,250
231 Travel & Conference Expense	5,886	5,744	8,950	8,950	10,300
250 Repairs/Maint - Office Equip	9,058	8,438	8,900	8,900	8,800
275 Printing & Duplicating	84	72	200	200	150
290 Other Contractual Services	23,784	18,783	30,000	30,000	35,325
298 Credit Card Processing	150	168	1,000	1,500	1,500
Total Contractual Services	\$ 56,130	\$ 66,600	\$ 67,550	\$ 67,550	\$ 75,875
Commodities					
300 Office Furniture & Equipment	\$ 1,313	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
301 Expendable Office Supplies	2,352	57	1,200	1,200	1,000
302 Books & Subscriptions	-	174	800	800	800
390 Other Supplies	-	36	900	900	500
Total Commodities	\$ 3,665	\$ 267	\$ 3,900	\$ 3,900	\$ 3,300
Distributed Costs					
602 Dist. Data Processing Costs	\$ 45,859	\$ 45,992	\$ 25,856	\$ 25,856	\$ 26,498
Total Distributed Costs	\$ 45,859	\$ 45,992	\$ 25,856	\$ 25,856	\$ 26,498
Total Finance Office Expenditures	\$ 333,233	\$ 330,885	\$ 319,445	\$ 319,445	\$ 346,810

GENERAL FUND
GENERAL GOVERNMENT

TAX COLLECTION

	2017 Actual	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Tax Collection Expenditures					
Personal Services	\$ 45,593	\$ 49,410	\$ 50,744	\$ 50,744	\$ 52,339
Contractual Services	216,728	229,142	244,600	244,350	239,350
Commodities	356	13	500	500	500
Distributed Costs	13,758	9,198	6,464	6,464	6,623
Total Tax Collection Expenditures	\$ 276,435	\$ 287,763	\$ 302,308	\$ 302,058	\$ 298,812

	2017 Actual	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Tax Collection Expenditures 01-10-104-500???-000					
Personal Services					
101 Full-Time Wages	\$ 33,237	\$ 36,403	\$ 36,515	\$ 36,515	\$ 37,610
162 Group Life Insurance	221	210	193	193	193
163 Medical Insurance	5,680	5,967	7,004	7,004	7,362
164 Workers' Compensation	214	219	255	255	207
166 Pension Costs	3,165	3,313	3,400	3,400	3,503
167 Long-term Disability Insurance	99	89	84	84	87
168 Post Retirement Plan	500	500	500	500	500
198 Social Security Expense	2,477	2,709	2,793	2,793	2,877
Total Personal Services	\$ 45,593	\$ 49,410	\$ 50,744	\$ 50,744	\$ 52,339
Contractual Services					
212 Professional Services-Auditing	\$ 2,000	\$ 2,000	\$ 1,500	\$ 1,250	\$ 1,250
223 Tax Collection Bonds	7,083	8,281	7,500	7,500	7,500
278 Postage	310	323	600	600	600
290 Other Contractual Services	207,335	218,538	235,000	235,000	230,000
Total Contractual Services	\$ 216,728	\$ 229,142	\$ 244,600	\$ 244,350	\$ 239,350
Commodities					
300 Equipment	\$ 356	\$ -	\$ -	\$ -	\$ -
301 Office Supplies	-	13	500	500	500
Total Commodities	\$ 356	\$ 13	\$ 500	\$ 500	\$ 500
Distributed Costs					
602 Dist. Data Processing Costs	\$ 13,758	\$ 9,198	\$ 6,464	\$ 6,464	\$ 6,623
Total Distributed Costs	\$ 13,758	\$ 9,198	\$ 6,464	\$ 6,464	\$ 6,623
Total Tax Collection Expenditures	\$ 276,435	\$ 287,763	\$ 302,308	\$ 302,058	\$ 298,812

GENERAL FUND
GENERAL GOVERNMENT

LEGAL SERVICES

	2017 Actual	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Legal Services Expenditures					
Contractual Services	\$ 168,347	\$ 114,634	\$ 185,000	\$ 200,000	\$ 205,000
Total Legal Services Expenditures	\$ 168,347	\$ 114,634	\$ 185,000	\$ 200,000	\$ 205,000
Legal Services Expenditures 01-10-105-500???-000	2017 Actual	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Contractual Services					
210 Professional Services-Legal	\$ 166,539	\$ 114,307	\$ 180,000	\$ 195,000	\$ 200,000
290 Other Contractual Services	1,808	327	5,000	5,000	5,000
Total Contractual Services	\$ 168,347	\$ 114,634	\$ 185,000	\$ 200,000	\$ 205,000
Total Legal Services Expenditures	\$ 168,347	\$ 114,634	\$ 185,000	\$ 200,000	\$ 205,000

GENERAL FUND
GENERAL GOVERNMENT

INFORMATION TECHNOLOGY

	2017 Actual	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Information Technology Expenditures					
Personal Services	\$ 291,121	\$ 284,648	\$ 370,594	\$ 373,294	\$ 378,560
Contractual Services	171,094	184,305	292,900	289,000	300,500
Commodities	3,098	8,048	4,300	5,500	5,500
Distributed Costs	(458,591)	(459,918)	(667,794)	(667,794)	(684,560)
Total Information Tech. Expenditures	\$ 6,722	\$ 17,083	\$ -	\$ -	\$ -
Information Technology Expenditures 01-10-106-500???-000					
	2017 Actual	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Personal Services					
101 Full-Time Wages	\$ 212,318	\$ 210,512	\$ 278,113	\$ 278,113	\$ 281,355
162 Group Life Insurance	1,394	1,181	1,519	1,519	1,545
163 Medical Insurance	41,910	37,781	44,837	47,537	49,291
164 Workers' Compensation	1,134	1,160	1,349	1,349	1,093
166 Pension Costs	15,852	16,104	20,858	20,858	21,102
167 Long-term Disability Insurance	625	473	642	642	650
168 Post Retirement Plan	2,000	1,500	2,000	2,000	2,000
198 Social Security Expense	15,888	15,937	21,276	21,276	21,524
Total Personal Services	\$ 291,121	\$ 284,648	\$ 370,594	\$ 373,294	\$ 378,560
Contractual Services					
220 Liability Insurance	\$ 11,560	\$ 8,620	\$ 13,400	\$ 9,500	\$ 10,500
230 Association Dues	-	-	-	-	3,000
231 Travel & Conference Expense	404	2,291	5,000	5,000	7,000
250 Repairs/Maint - Office Equip	124,065	118,347	145,000	145,000	150,000
290 Other Contractual Services	17,365	37,299	89,500	89,500	90,000
299 Internet Connection Costs	17,700	17,748	40,000	40,000	40,000
Total Contractual Services	\$ 171,094	\$ 184,305	\$ 292,900	\$ 289,000	\$ 300,500
Commodities					
301 Expendable Office Supplies	\$ 1,124	\$ 2,409	\$ 2,000	\$ 2,000	\$ 2,000
302 Books & Subscriptions	-	4,796	300	1,500	1,500
390 Other Supplies	1,974	843	2,000	2,000	2,000
Total Commodities	\$ 3,098	\$ 8,048	\$ 4,300	\$ 5,500	\$ 5,500
Distributed Costs					
602 Dist. Data Processing Costs	\$ (458,591)	\$ (459,918)	\$ (667,794)	\$ (667,794)	\$ (684,560)
Total Distributed Costs	\$ (458,591)	\$ (459,918)	\$ (667,794)	\$ (667,794)	\$ (684,560)
Total Information Tech. Expenditures	\$ 6,722	\$ 17,083	\$ -	\$ -	\$ -

GENERAL FUND
GENERAL GOVERNMENT

CABLE TELEVISION SERVICES

	2017 Actual	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Cable Television Services Expenditures					
Personal Services	\$ 60,190	\$ 62,489	\$ 65,823	\$ 65,823	\$ 68,017
Contractual Services	928	5,537	8,000	8,000	7,000
Commodities	129	163	3,200	3,200	3,200
Total Cable Television Services Exp.	\$ 61,247	\$ 68,189	\$ 77,023	\$ 77,023	\$ 78,217

Cable Television Services Expenditures 01-10-107-500???-000	2017 Actual	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Personal Services					
101 Full-Time Wages	\$ 39,773	\$ 40,767	\$ 42,031	\$ 42,031	\$ 43,187
162 Group Life Insurance	262	156	221	221	248
163 Medical Insurance	13,853	15,169	16,808	16,808	17,697
164 Workers' Compensation	251	257	299	299	242
166 Pension Costs	2,990	3,068	3,152	3,152	3,239
167 Long-term Disability Insurance	117	104	97	97	100
198 Social Security Expense	2,944	2,968	3,215	3,215	3,304
Total Personal Services	\$ 60,190	\$ 62,489	\$ 65,823	\$ 65,823	\$ 68,017
Contractual Services					
217 Miscellaneous Consulting Services	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ 1,000
250 Equipment Maintenance	928	5,537	6,000	6,000	6,000
Total Contractual Services	\$ 928	\$ 5,537	\$ 8,000	\$ 8,000	\$ 7,000
Commodities					
300 Office Furniture & Equipment	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
301 Expendable Office Supplies	129	-	200	200	200
303 Recording Medium	-	-	1,000	1,000	1,000
390 Other Supplies	-	163	1,000	1,000	1,000
Total Commodities	\$ 129	\$ 163	\$ 3,200	\$ 3,200	\$ 3,200
Total Cable Television Services Exp.	\$ 61,247	\$ 68,189	\$ 77,023	\$ 77,023	\$ 78,217

GENERAL FUND
PUBLIC SAFETY
APPROPRIATIONS

GENERAL FUND
PUBLIC SAFETY

SUMMARY

	2017 Actual	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Public Safety Expenditures					
Personal Services	\$ 4,362,857	\$ 4,657,657	\$ 4,825,760	\$ 4,883,891	\$ 5,123,419
Contractual Services	379,445	458,327	484,917	473,617	531,763
Commodities	72,490	83,282	77,050	77,050	89,450
Distributed Costs	104,109	147,868	159,414	159,414	161,363
Total Public Safety Expenditures	\$ 4,918,901	\$ 5,347,134	\$ 5,547,141	\$ 5,593,972	\$ 5,905,995
Public Safety Expenditures 01-20-201-500 TO 01-20-210-500					
	2017 Actual	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Personal Services					
100 Full-Time Wages	\$ 2,745,312	\$ 2,840,130	\$ 2,948,933	\$ 2,948,933	\$ 3,060,169
102 Wages for Workers' Comp.	-	-	-	-	19,500
110 Overtime Wages	115,328	132,937	112,500	150,000	153,000
150 Longevity Pay	89,302	73,579	77,438	77,438	86,500
151 Residence and Travel Pay	8,300	8,600	9,200	9,200	9,200
152 Education Pay	32,367	30,600	30,600	30,600	29,200
153 Holiday Pay	130,403	135,602	138,750	138,750	143,000
154 Court Pay	8,864	12,721	13,000	13,000	13,250
155 Acting Sergeant Pay	11,066	17,171	12,500	29,000	31,000
156 Shift Differential Pay	21,972	21,711	22,000	22,000	22,500
162 Group Life Insurance	13,103	12,315	11,580	11,580	11,607
163 Medical Insurance	486,273	544,314	566,763	566,763	582,402
164 Workers' Compensation	197,338	210,171	242,871	242,871	196,077
166 Pension Costs	200,604	289,326	312,018	312,018	410,445
167 Long-term Disability Insurance	7,751	7,051	6,791	6,791	7,069
168 Post Employment VEBA Plan	50,603	73,732	63,400	63,400	75,600
198 Social Security Expense	244,271	247,697	257,416	261,547	272,900
Total Personal Services	\$ 4,362,857	\$ 4,657,657	\$ 4,825,760	\$ 4,883,891	\$ 5,123,419

GENERAL FUND
PUBLIC SAFETY

SUMMARY

	2017	2018	2019	2019	2020
	Actual	Actual	Budget	Estimate	Budget
Contractual Services					
220 Liability Insurance	\$ 29,911	\$ 31,055	\$ 32,867	\$ 32,867	\$ 34,963
222 Vehicle Insurance-Fire Trucks	-	-	5,750	5,750	6,150
224 Police Professional Liability Ins.	26,467	24,133	25,400	25,400	25,900
230 Association Dues	967	1,946	1,750	1,750	1,750
231 Travel & Conference Expense	27,601	30,890	25,000	25,000	30,000
240 Water and Sewerage	120,538	118,229	131,500	119,900	120,900
241 Natural Gas	14,120	21,685	22,400	19,200	20,000
242 Electricity	18,816	19,837	22,200	20,450	21,000
243 Telephone	37,942	42,263	39,250	41,500	57,200
250 Repairs & Maintenance- Office Equipment	3,640	7,347	8,000	8,000	8,000
252 Repairs & Maintenance- Other Equipment	3,856	6,074	7,500	7,500	9,400
254 Repairs & Maintenance-Vehicles	26,095	22,823	36,500	38,000	35,500
272 Animal Control Services	38,989	93,014	92,500	92,500	93,000
275 Printing & Duplicating	1,992	3,556	2,500	4,000	3,000
280 Mileage Reimbursement	372	1,693	800	800	1,000
290 Other Contractual Services	28,139	33,782	31,000	31,000	64,000
Total Contractual Services	\$ 379,445	\$ 458,327	\$ 484,917	\$ 473,617	\$ 531,763
Commodities					
300 Office Furniture & Equipment	\$ 2,563	\$ 1,667	\$ 2,500	\$ 2,500	\$ 2,500
301 Expendable Office Supplies	5,684	4,715	5,000	5,000	5,000
302 Books & Subscriptions	2,557	506	1,250	1,250	1,250
304 Publicity Material	1,628	2,745	3,000	3,000	2,500
330 Public Safety Equipment	16,535	24,047	16,500	16,500	20,500
335 Fire Fighting Equipment	13,691	18,205	18,000	18,000	20,400
351 Uniform Allowance	20,384	15,498	22,100	22,100	22,100
355 Uniform-Initial Issuance	6,172	11,337	6,000	6,000	10,000
390 Other Supplies	3,276	4,562	2,700	2,700	5,200
Total Commodities	\$ 72,490	\$ 83,282	\$ 77,050	\$ 77,050	\$ 89,450
Distributed Costs					
601 Dist. Vehicle Costs	\$ 47,924	\$ 49,122	\$ 50,104	\$ 50,104	\$ 51,106
602 Dist. Data Processing Costs	98,497	144,126	157,134	157,134	161,227
604 Boyce Mayview RAD Patrol Costs	(42,312)	(45,380)	(47,824)	(47,824)	(50,970)
Total Distributed Costs	\$ 104,109	\$ 147,868	\$ 159,414	\$ 159,414	\$ 161,363
Total Public Safety Expenditures	\$ 4,918,901	\$ 5,347,134	\$ 5,547,141	\$ 5,593,972	\$ 5,905,995

GENERAL FUND
PUBLIC SAFETY

POLICE PROTECTION

	2017 Actual	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Police Protection Expenditures					
Personal Services	\$ 4,309,714	\$ 4,627,626	\$ 4,792,425	\$ 4,850,556	\$ 5,111,044
Contractual Services	142,824	157,113	155,067	158,067	211,563
Commodities	54,449	52,344	53,350	53,350	63,350
Distributed Costs	60,643	58,932	118,633	118,633	119,236
Total Police Protection Expenditures	\$ 4,567,630	\$ 4,896,015	\$ 5,119,475	\$ 5,180,606	\$ 5,505,193

Police Protection Expenditures 01-20-201-500???-000	2017 Actual	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Personal Services					
101 Full-Time Wages	\$ 2,745,312	\$ 2,840,130	\$ 2,948,933	\$ 2,948,933	\$ 3,060,169
110 Overtime Wages	115,328	132,937	112,500	150,000	153,000
120 Part-Time Wages	-	-	-	-	19,500
150 Longevity Pay	89,302	73,579	77,438	77,438	86,500
151 Residence and Travel Pay	8,300	8,600	9,200	9,200	9,200
152 Education Pay	32,367	30,600	30,600	30,600	29,200
153 Holiday Pay	130,403	135,602	138,750	138,750	143,000
154 Court Pay	8,864	12,721	13,000	13,000	13,250
155 Acting Sergeant Pay	11,066	17,171	12,500	29,000	31,000
156 Shift Differential Pay	21,972	21,711	22,000	22,000	22,500
162 Group Life Insurance	13,103	12,315	11,580	11,580	11,607
163 Medical Insurance	486,273	544,314	566,763	566,763	582,402
164 Workers' Compensation	144,195	180,140	209,536	209,536	169,702
166 Pension Costs	200,604	289,326	312,018	312,018	410,445
167 Long-term Disability Insurance	7,751	7,051	6,791	6,791	7,069
168 Post Employment VEBA Plan	50,603	73,732	63,400	63,400	89,600
198 Social Security Expense	244,271	247,697	257,416	261,547	272,900
Total Personal Services	\$ 4,309,714	\$ 4,627,626	\$ 4,792,425	\$ 4,850,556	\$ 5,111,044

Contractual Services					
220 Liability Insurance	\$ 29,911	\$ 31,055	\$ 32,867	\$ 32,867	\$ 34,963
224 Police Professional Liability Ins.	26,467	24,133	25,400	25,400	25,900
230 Association Dues	967	1,946	1,750	1,750	1,750
231 Travel & Conference Expense	27,601	30,890	25,000	25,000	30,000
243 Telephone	18,266	22,047	20,500	20,500	34,200
250 Repairs/Maint - Office Equip	3,640	7,347	8,000	8,000	8,000
250 Repairs/Maint - Other Equip	3,514	4,797	4,250	4,250	4,250
250 Repairs/Maint - Vehicles	2,916	1,926	4,000	5,500	5,500
275 Printing & Duplicating	1,992	3,556	2,500	4,000	3,000
280 Mileage Reimbursement	372	1,693	800	800	1,000
290 Other Contractual Services	27,178	27,723	30,000	30,000	63,000
Total Contractual Services	\$ 142,824	\$ 157,113	\$ 155,067	\$ 158,067	\$ 211,563

GENERAL FUND
PUBLIC SAFETY

POLICE PROTECTION

	<u>2017</u> <u>Actual</u>	<u>2018</u> <u>Actual</u>	<u>2019</u> <u>Budget</u>	<u>2019</u> <u>Estimate</u>	<u>2020</u> <u>Budget</u>
Commodities					
300 Office Furniture & Equipment	\$ 2,563	\$ 1,667	\$ 2,500	\$ 2,500	\$ 2,500
301 Expendable Office Supplies	5,684	4,715	5,000	5,000	5,000
302 Books & Subscriptions	2,557	506	1,250	1,250	1,250
330 Public Safety Equipment	13,884	14,137	14,000	14,000	17,500
351 Uniform Allowance	20,384	15,498	22,100	22,100	22,100
355 Uniform-Initial Issuance	6,172	11,337	6,000	6,000	10,000
390 Other Supplies	3,205	4,484	2,500	2,500	5,000
Total Commodities	<u>\$ 54,449</u>	<u>\$ 52,344</u>	<u>\$ 53,350</u>	<u>\$ 53,350</u>	<u>\$ 63,350</u>
Distributed Costs					
601 Dist. Vehicle Costs	\$ 47,924	\$ 49,122	\$ 50,104	\$ 50,104	\$ 51,106
602 Dist. Data Processing Costs	55,031	55,190	116,353	116,353	119,240
604 Boyce Mayview RAD Patrol Costs	(42,312)	(45,380)	(47,824)	(47,824)	(51,110)
Total Distributed Costs	<u>\$ 60,643</u>	<u>\$ 58,932</u>	<u>\$ 118,633</u>	<u>\$ 118,633</u>	<u>\$ 119,236</u>
Total Police Protection Expenditures	<u><u>\$ 4,567,630</u></u>	<u><u>\$ 4,896,015</u></u>	<u><u>\$ 5,119,475</u></u>	<u><u>\$ 5,180,606</u></u>	<u><u>\$ 5,505,193</u></u>

GENERAL FUND
PUBLIC SAFETY

FIRE PROTECTION

	2017 Actual	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Fire Protection Expenditures					
Personal Services	\$ 53,143	\$ 30,031	\$ 33,335	\$ 33,335	\$ 26,375
Contractual Services	193,832	205,436	233,150	219,250	223,300
Commodities	17,970	30,860	23,500	23,500	25,900
Distributed Costs	43,466	88,936	40,781	40,781	41,987
Total Fire Protection Expenditures	\$ 308,411	\$ 355,263	\$ 330,766	\$ 316,866	\$ 317,562
Fire Protection Expenditures 01-20-202-500???-000					
	2017 Actual	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Personal Services					
164 Workers' Compensation	\$ 53,143	\$ 30,031	\$ 33,335	\$ 33,335	\$ 26,375
Total Personal Services	\$ 53,143	\$ 30,031	\$ 33,335	\$ 33,335	\$ 26,375
Contractual Services					
222 Vehicle Insurance-Fire Trucks	\$ -	\$ -	\$ 5,750	\$ 5,750	\$ 6,150
240 Water and Sewerage	119,042	118,068	130,600	119,000	120,000
241 Natural Gas	13,037	20,655	21,000	18,000	18,750
242 Electricity	17,595	18,264	20,300	18,750	19,250
243 Telephone	19,676	20,216	18,750	21,000	23,000
250 Repairs/Maint - Office Equip	342	1,277	3,250	3,250	5,150
250 Repairs/Maint - Vehicles	23,179	20,897	32,500	32,500	30,000
290 Other Contractual Services	961	6,059	1,000	1,000	1,000
Total Contractual Services	\$ 193,832	\$ 205,436	\$ 233,150	\$ 219,250	\$ 223,300
Commodities					
304 Publicity Material	\$ 1,628	\$ 2,745	\$ 3,000	\$ 3,000	\$ 2,500
330 Communication Equipment	2,651	9,910	2,500	2,500	3,000
335 Vehicle Equipment	13,691	18,205	18,000	18,000	20,400
Total Commodities	\$ 17,970	\$ 30,860	\$ 23,500	\$ 23,500	\$ 25,900
Distributed Costs					
602 Dist. Data Processing Costs	\$ 43,466	\$ 88,936	\$ 40,781	\$ 40,781	\$ 41,987
Total Distributed Costs	\$ 43,466	\$ 88,936	\$ 40,781	\$ 40,781	\$ 41,987
Total Fire Protection Expenditures	\$ 308,411	\$ 355,263	\$ 330,766	\$ 316,866	\$ 317,562

GENERAL FUND
PUBLIC SAFETY

ANIMAL CONTROL

	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>	<u>2019 Estimate</u>	<u>2020 Budget</u>
Animal Control Expenditures					
Contractual Services	\$ 42,789	\$ 95,778	\$ 96,700	\$ 96,300	\$ 96,900
Commodities	71	78	200	200	200
Total Animal Control Expenditures	<u><u>\$ 42,860</u></u>	<u><u>\$ 95,856</u></u>	<u><u>\$ 96,900</u></u>	<u><u>\$ 96,500</u></u>	<u><u>\$ 97,100</u></u>
Animal Control Expenditures 01-20-210-500???-000	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>	<u>2019 Estimate</u>	<u>2020 Budget</u>
Contractual Services					
240 Water and Sewerage	\$ 1,496	\$ 161	\$ 900	\$ 900	\$ 900
241 Natural Gas	1,083	1,030	1,400	1,200	1,250
242 Electricity	1,221	1,573	1,900	1,700	1,750
272 Animal Control Services	38,989	93,014	92,500	92,500	93,000
Total Contractual Services	<u>\$ 42,789</u>	<u>\$ 95,778</u>	<u>\$ 96,700</u>	<u>\$ 96,300</u>	<u>\$ 96,900</u>
Commodities					
390 Other Supplies	\$ 71	\$ 78	\$ 200	\$ 200	\$ 200
Total Commodities	<u>\$ 71</u>	<u>\$ 78</u>	<u>\$ 200</u>	<u>\$ 200</u>	<u>\$ 200</u>
Total Animal Control Expenditures	<u><u>\$ 42,860</u></u>	<u><u>\$ 95,856</u></u>	<u><u>\$ 96,900</u></u>	<u><u>\$ 96,500</u></u>	<u><u>\$ 97,100</u></u>

GENERAL FUND
COMMUNITY DEVELOPMENT
APPROPRIATIONS

GENERAL FUND
COMMUNITY DEVELOPMENT

PLANNING & CODE ENFORCEMENT

	2017 Actual	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Community Development Expenditures					
Personal Services	\$ 523,490	\$ 519,858	\$ 551,669	\$ 551,669	\$ 568,610
Contractual Services	44,155	53,722	63,986	63,986	65,175
Commodities	8,691	10,462	11,500	10,500	10,500
Distributed Costs	55,901	60,782	70,344	70,344	72,063
Total Comm. Development Expenditures	\$ 632,237	\$ 644,824	\$ 697,499	\$ 696,499	\$ 716,348

	2017 Actual	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Community Development Expenditures 01-30-301-500???-000					
Personal Services					
101 Full-Time Wages	\$ 316,882	\$ 312,862	\$ 334,674	\$ 334,674	\$ 341,957
110 Overtime Wages	-	-	500	500	500
120 Part-Time Wages	45,730	47,153	48,396	48,396	49,847
162 Group Life Insurance	2,237	1,929	2,042	2,042	2,042
163 Medical Insurance	103,562	103,672	102,912	102,912	110,191
164 Workers' Compensation	1,839	1,882	2,188	2,188	1,772
166 Pension Costs	23,556	22,987	28,729	28,729	29,385
167 Long-term Disability Insurance	1,060	888	885	885	905
168 Post Retirement Plan	2,000	2,000	2,000	2,000	2,000
198 Social Security Expense	26,624	26,485	29,343	29,343	30,011
Total Personal Services	\$ 523,490	\$ 519,858	\$ 551,669	\$ 551,669	\$ 568,610

Contractual Services					
213 Professional Services-Legal	\$ 4,648	\$ 7,286	\$ 5,000	\$ 5,000	\$ 5,000
220 Liability Insurance	24,104	25,026	26,486	26,486	28,175
230 Association Dues	1,668	3,898	3,000	3,000	3,000
231 Travel & Conference Expense	4,273	3,095	5,000	5,000	5,000
232 Personnel Training	2,653	2,659	4,000	4,000	4,000
250 Repairs/Maint - Office Equip	371	358	1,000	1,000	1,000
274 Legal Advertising	691	-	500	500	500
275 Printing & Duplicating	1,943	854	1,500	1,500	1,000
290 Other Contractual Services	3,804	10,546	17,500	17,500	17,500
Total Contractual Services	\$ 44,155	\$ 53,722	\$ 63,986	\$ 63,986	\$ 65,175

GENERAL FUND
COMMUNITY DEVELOPMENT

PLANNING & CODE ENFORCEMENT

Community Development Expenditures 01-30-301-500???-000	2017 Actual	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Commodities					
300 Office Furniture & Equipment	\$ 371	\$ 31	\$ 500	\$ 500	\$ 500
301 Expendable Office Supplies	4,742	5,074	4,500	4,500	4,500
302 Books & Subscriptions	1,557	3,972	5,000	4,000	4,000
390 Other Supplies	2,021	1,385	1,500	1,500	1,500
Total Commodities	\$ 8,691	\$ 10,462	\$ 11,500	\$ 10,500	\$ 10,500
Distributed Costs					
601 Dist. Vehicle Costs	\$ 5,456	\$ 5,592	\$ 5,704	\$ 5,704	\$ 5,818
602 Dist. Data Processing Costs	50,445	55,190	64,640	64,640	66,245
Total Distributed Costs	\$ 55,901	\$ 60,782	\$ 70,344	\$ 70,344	\$ 72,063
Total Comm. Development Expenditures	\$ 632,237	\$ 644,824	\$ 697,499	\$ 696,499	\$ 716,348

GENERAL FUND
PUBLIC WORKS
APPROPRIATIONS

GENERAL FUND
PUBLIC WORKS

SUMMARY

	2017 Actual	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Public Works Expenditures					
Personal Services	\$ 2,409,573	\$ 2,629,114	\$ 2,829,363	\$ 2,829,471	\$ 3,013,884
Contractual Services	2,082,572	2,184,281	2,425,639	2,484,939	2,542,098
Commodities	916,034	1,028,699	1,192,700	1,180,200	1,261,500
Distributed Costs	(61,173)	(67,932)	(36,169)	(36,169)	(38,917)
Total Public Works Expenditures	\$ 5,347,006	\$ 5,774,162	\$ 6,411,533	\$ 6,458,441	\$ 6,778,565

	2017 Actual	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Public Works Expenditures 01-40-401-500 TO 01-40-418-500					
Personal Services					
101 Full-Time Wages	\$ 1,256,610	\$ 1,347,390	\$ 1,491,015	\$ 1,491,015	\$ 1,569,454
110 Overtime Wages	120,459	175,145	171,350	171,450	178,100
111 Snow Driver Wages	967	1,904	2,500	2,500	2,500
120 Part-Time Wages	78,256	77,490	81,350	81,350	86,550
140 Township Engineer-Retainer	6,050	7,150	6,600	6,600	6,600
168 Post Retirement Plan	2,000	2,000	2,000	2,000	2,000
198 Social Security Expense	108,591	122,764	133,586	133,594	140,500
199 Overhead Distribution	836,640	895,271	940,962	940,962	1,028,180
Total Personal Services	\$ 2,409,573	\$ 2,629,114	\$ 2,829,363	\$ 2,829,471	\$ 3,013,884

Contractual Services					
211 Professional Services-Engineering	\$ 41,091	\$ 140,964	\$ 70,000	\$ 130,000	\$ 132,000
217 Miscellaneous Consulting Services	2,473	3,018	3,250	3,250	3,750
220 Liability Insurance	37,940	39,391	41,689	41,689	44,348
221 Flood/Property Damage Insurance	23,472	23,590	26,678	26,678	25,906
222 Vehicle Insurance	52,183	53,786	56,342	56,342	55,064
230 Association Dues	3,417	4,117	2,500	3,300	3,500
231 Travel & Conference Expense	2,909	5,174	5,000	5,000	5,000
240 Water and Sewerage	57,290	83,489	74,400	74,400	71,500
241 Natural Gas	38,344	43,444	49,200	48,100	46,400
242 Electricity	155,981	156,472	181,300	171,100	168,350
243 Telephone	72	72	80	80	80
244 Street Light Installation	-	1,616	1,000	1,000	1,000
252 Communication Equipment Mte.	2,307	4,798	4,000	4,000	4,000
253 Traffic Signal Maintenance	12,526	12,077	12,500	12,500	12,700
254 Repairs & Maintenance-Vehicles	19,603	25,564	22,000	22,000	25,000
255 Repairs & Maintenance-Building	46,087	44,824	55,000	55,000	57,000
256 Heating/Air Conditioning Mte.	38,402	49,380	50,000	50,000	50,000
271 Garbage Collection Services	1,022,323	1,022,892	1,052,500	1,052,500	1,080,000
272 Recycling Collection Services	210,083	196,439	375,000	375,000	381,000
290 Other Contractual Services	299,420	255,581	315,200	325,000	347,500
299 Annual Park Maintenance Prog.	16,649	17,593	28,000	28,000	28,000
Total Contractual Services	\$ 2,082,572	\$ 2,184,281	\$ 2,425,639	\$ 2,484,939	\$ 2,542,098

GENERAL FUND
PUBLIC WORKS

SUMMARY

	2017	2018	2019	2019	2020
	Actual	Actual	Budget	Estimate	Budget
Commodities					
300 Office Furniture & Equipment	\$ 739	\$ 9,136	\$ 4,000	\$ 4,000	\$ 4,000
301 Expendable Office Supplies	5,894	4,065	7,500	7,500	7,500
305 Building Maintenance Equipment	16,070	19,239	18,000	19,500	18,000
306 Building Maintenance Supplies	41,490	39,994	65,000	65,000	60,000
311 Traffic Control Parts	7,480	14,928	15,000	15,000	15,000
312 Traffic Paint	427	500	500	500	500
313 Street Sign Supplies	7,880	13,607	15,000	15,000	15,000
315 Construction Supplies	136,039	80,100	125,500	126,500	126,500
316 Asphalt Supplies	26,256	22,158	20,000	20,000	22,000
319 Snow & Ice Chemicals	286,910	399,857	400,000	400,000	500,000
326 Tennis Court Supplies	1,477	1,611	700	700	1,000
327 Botanical Supplies	50,389	54,388	65,000	78,000	68,500
328 Park Maintenance Supplies	28,557	33,823	32,000	32,000	32,000
340 Vehicle Supplies	73,431	67,761	80,000	80,000	80,000
341 Fuels & Lubricants	132,524	155,790	185,500	150,000	150,000
342 Mechanical Equipment & Supplies	35,673	26,497	43,500	43,500	43,500
343 Tools & Equipment	13,296	20,352	27,500	34,000	29,500
344 Tires	16,393	22,091	27,000	27,000	27,000
390 Other Supplies	35,109	42,802	61,000	62,000	61,500
Total Commodities	\$ 916,034	\$ 1,028,699	\$ 1,192,700	\$ 1,180,200	\$ 1,261,500
Distributed Costs					
600 Scrap Metal Account	\$ 3,353	\$ 4,602	\$ 3,500	\$ 3,500	\$ 4,000
601 Dist. Vehicle Costs	(79,316)	(81,297)	(82,924)	(82,924)	(84,582)
602 Dist. Data Processing Costs	45,859	50,591	84,033	84,033	92,743
605 Dist. Boyce Mayview RAD Costs	(31,069)	(41,828)	(40,778)	(40,778)	(51,078)
Total Distributed Costs	\$ (61,173)	\$ (67,932)	\$ (36,169)	\$ (36,169)	\$ (38,917)
Total Public Works Expenditures	\$ 5,347,006	\$ 5,774,162	\$ 6,411,533	\$ 6,458,441	\$ 6,778,565

GENERAL FUND
PUBLIC WORKS

ADMINISTRATION

	2017 Actual	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Administration Expenditures					
Personal Services	\$ 474,590	\$ 506,653	\$ 661,707	\$ 661,707	\$ 730,400
Contractual Services	97,053	92,804	78,089	80,889	102,648
Commodities	7,259	14,287	13,500	13,500	13,500
Distributed Costs	49,212	55,193	87,533	87,533	96,743
Total Administration Expenditures	\$ 628,114	\$ 668,937	\$ 840,829	\$ 843,629	\$ 943,291
Administration Expenditures 01-40-401-500???-000					
	2017 Actual	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Personal Services					
101 Full-Time Wages	\$ 353,951	\$ 366,351	\$ 441,468	\$ 441,468	\$ 477,772
110 Overtime Wages	2,919	3,990	3,000	3,000	3,200
168 Post Retirement Plan	2,000	2,000	2,000	2,000	2,000
198 Social Security Expense	27,585	28,550	34,002	34,002	36,794
199 Overhead Distribution	88,135	105,762	181,237	181,237	210,634
Total Personal Services	\$ 474,590	\$ 506,653	\$ 661,707	\$ 661,707	\$ 730,400
Contractual Services					
217 Miscellaneous Consulting Services	\$ 2,473	\$ 3,018	\$ 2,500	\$ 2,500	\$ 3,000
220 Liability Insurance	37,940	39,391	41,689	41,689	44,348
221 Flood Insurance	13,815	13,697	17,400	17,400	16,800
230 Association Dues	3,417	4,117	2,500	3,300	3,500
231 Travel & Conference Expense	2,909	5,174	5,000	5,000	5,000
290 Other Contractual Services	36,499	27,407	9,000	11,000	30,000
Total Contractual Services	\$ 97,053	\$ 92,804	\$ 78,089	\$ 80,889	\$ 102,648
Commodities					
300 Office Furniture & Equipment	\$ 739	\$ 9,136	\$ 4,000	\$ 4,000	\$ 4,000
301 Expendable Office Supplies	5,894	4,065	7,500	7,500	7,500
390 Other Supplies	626	1,086	2,000	2,000	2,000
Total Commodities	\$ 7,259	\$ 14,287	\$ 13,500	\$ 13,500	\$ 13,500
Distributed Costs					
600 Scrap Metal Account	\$ 3,353	\$ 4,602	\$ 3,500	\$ 3,500	\$ 4,000
602 Dist. Data Processing Costs	45,859	50,591	84,033	84,033	92,743
Total Distributed Costs	\$ 49,212	\$ 55,193	\$ 87,533	\$ 87,533	\$ 96,743
Total Administration Expenditures	\$ 628,114	\$ 668,937	\$ 840,829	\$ 843,629	\$ 943,291

GENERAL FUND
PUBLIC WORKS

ENGINEERING

	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>	<u>2019 Estimate</u>	<u>2020 Budget</u>
Engineering Expenditures					
Personal Services	\$ 6,050	\$ 7,150	\$ 6,600	\$ 6,600	\$ 6,600
Contractual Services	41,091	140,964	70,000	130,000	132,000
Total Engineering Expenditures	<u><u>\$ 47,141</u></u>	<u><u>\$ 148,114</u></u>	<u><u>\$ 76,600</u></u>	<u><u>\$ 136,600</u></u>	<u><u>\$ 138,600</u></u>
Engineering Expenditures 01-40-402-500???-000					
Personal Services					
140 Township Engineer-Retainer	\$ 6,050	\$ 7,150	\$ 6,600	\$ 6,600	\$ 6,600
Total Personal Services	<u>\$ 6,050</u>	<u>\$ 7,150</u>	<u>\$ 6,600</u>	<u>\$ 6,600</u>	<u>\$ 6,600</u>
Contractual Services					
211 Professional Services-Engineering	\$ 41,091	\$ 140,964	\$ 70,000	\$ 130,000	\$ 132,000
Total Contractual Services	<u>\$ 41,091</u>	<u>\$ 140,964</u>	<u>\$ 70,000</u>	<u>\$ 130,000</u>	<u>\$ 132,000</u>
Total Engineering Expenditures	<u><u>\$ 47,141</u></u>	<u><u>\$ 148,114</u></u>	<u><u>\$ 76,600</u></u>	<u><u>\$ 136,600</u></u>	<u><u>\$ 138,600</u></u>

GENERAL FUND
PUBLIC WORKS

CIVIC ACTIVITIES

	2017 Actual	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Civic Activities Expenditures					
Personal Services	\$ 26,760	\$ 17,624	\$ 22,758	\$ 22,758	\$ 15,560
Contractual Services	4,247	5,150	13,000	13,000	12,000
Commodities	19,251	27,507	31,000	32,000	32,000
Total Civic Activities Expenditures	\$ 50,258	\$ 50,281	\$ 66,758	\$ 67,758	\$ 59,560
Civic Activities Expenditures 01-40-403-500???-000					
	2017 Actual	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Personal Services					
101 Full-Time Wages	\$ 7,561	\$ 3,649	\$ 8,754	\$ 8,754	\$ 3,954
110 Overtime Wages	5,415	7,108	6,000	6,000	7,250
120 Part Time Wages	2,819	19	500	500	500
198 Social Security Expense	1,190	812	1,167	1,167	895
199 Overhead Distribution	9,775	6,036	6,337	6,337	2,961
Total Personal Services	\$ 26,760	\$ 17,624	\$ 22,758	\$ 22,758	\$ 15,560
Contractual Services					
290 Other Contractual Services	\$ 4,247	\$ 5,150	\$ 13,000	\$ 13,000	\$ 12,000
Total Contractual Services	\$ 4,247	\$ 5,150	\$ 13,000	\$ 13,000	\$ 12,000
Commodities					
315 Construction Supplies	\$ 1,389	\$ 1,551	\$ 1,000	\$ 2,000	\$ 2,000
390 Other Supplies	17,862	25,956	30,000	30,000	30,000
Total Commodities	\$ 19,251	\$ 27,507	\$ 31,000	\$ 32,000	\$ 32,000
Total Civic Activities Expenditures	\$ 50,258	\$ 50,281	\$ 66,758	\$ 67,758	\$ 59,560

GENERAL FUND
PUBLIC WORKS

SNOW & ICE CONTROL

	<u>2017</u> <u>Actual</u>	<u>2018</u> <u>Actual</u>	<u>2019</u> <u>Budget</u>	<u>2019</u> <u>Estimate</u>	<u>2020</u> <u>Budget</u>
Snow & Ice Control Expenditures					
Personal Services	\$ 184,809	\$ 244,300	\$ 216,705	\$ 216,705	\$ 283,501
Contractual Services	-	-	750	750	750
Commodities	312,303	424,947	433,000	433,000	533,000
Distributed Costs	(31,069)	(41,828)	(40,778)	(40,778)	(51,078)
Total Snow & Ice Control Expenditures	\$ 466,043	\$ 627,419	\$ 609,677	\$ 609,677	\$ 766,173
Snow & Ice Control Expenditures 01-40-404-500???-000					
	<u>2017</u> <u>Actual</u>	<u>2018</u> <u>Actual</u>	<u>2019</u> <u>Budget</u>	<u>2019</u> <u>Estimate</u>	<u>2020</u> <u>Budget</u>
Personal Services					
101 Full-Time Wages	\$ 36,370	\$ 68,658	\$ 42,337	\$ 42,337	\$ 77,760
110 Overtime Wages	81,319	117,686	128,000	128,000	129,000
111 Snow Driver Wages	967	1,904	2,500	2,500	2,500
198 Social Security Expense	7,282	15,821	13,222	13,222	16,008
199 Overhead Distribution	58,871	40,231	30,646	30,646	58,233
Total Personal Services	\$ 184,809	\$ 244,300	\$ 216,705	\$ 216,705	\$ 283,501
Contractual Services					
217 Miscellaneous Consulting Services	\$ -	\$ -	\$ 750	\$ 750	\$ 750
Total Contractual Services	\$ -	\$ -	\$ 750	\$ 750	\$ 750
Commodities					
319 Snow & Ice Chemicals	\$ 286,910	\$ 399,857	\$ 400,000	\$ 400,000	\$ 500,000
342 Mechanical Equipment Supplies	22,173	18,069	30,000	30,000	30,000
390 Other Supplies	3,220	7,021	3,000	3,000	3,000
Total Commodities	\$ 312,303	\$ 424,947	\$ 433,000	\$ 433,000	\$ 533,000
Distributed Costs					
605 Dist. Boyce Mayview RAD Costs	\$ (31,069)	\$ (41,828)	\$ (40,778)	\$ (40,778)	\$ (51,078)
Total Distributed Costs	\$ (31,069)	\$ (41,828)	\$ (40,778)	\$ (40,778)	\$ (51,078)
Total Snow & Ice Control Expenditures	\$ 466,043	\$ 627,419	\$ 609,677	\$ 609,677	\$ 766,173

GENERAL FUND
PUBLIC WORKS

STORM SEWER MAINTENANCE

	2017 Actual	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Storm Sewer Mte. Expenditures					
Personal Services	\$ 41,168	\$ 89,059	\$ 56,574	\$ 56,574	\$ 100,845
Contractual Services	6,779	2,801	15,000	15,000	15,000
Commodities	91,452	40,131	80,000	80,000	80,000
Total Storm Sewer Mte. Expenditures	\$ 139,399	\$ 131,991	\$ 151,574	\$ 151,574	\$ 195,845
Storm Sewer Mte. Expenditures 01-40-405-500???-000					
	2017 Actual	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Personal Services					
101 Full-Time Wages	\$ 22,652	\$ 47,399	\$ 27,059	\$ 27,059	\$ 51,707
110 Overtime Wages	1,473	14,586	5,000	5,000	4,000
120 Part-Time Wages	373	2,219	2,300	2,300	2,000
198 Social Security Expense	1,842	4,840	2,628	2,628	4,415
199 Overhead Distribution	14,828	20,015	19,587	19,587	38,723
Total Personal Services	\$ 41,168	\$ 89,059	\$ 56,574	\$ 56,574	\$ 100,845
Contractual Services					
290 Other Contractual Services	\$ 6,779	\$ 2,801	\$ 15,000	\$ 15,000	\$ 15,000
Total Contractual Services	\$ 6,779	\$ 2,801	\$ 15,000	\$ 15,000	\$ 15,000
Commodities					
315 Construction Supplies	\$ 87,167	\$ 39,053	\$ 75,000	\$ 75,000	\$ 75,000
390 Other Supplies	4,285	1,078	5,000	5,000	5,000
Total Commodities	\$ 91,452	\$ 40,131	\$ 80,000	\$ 80,000	\$ 80,000
Total Storm Sewer Mte. Expenditures	\$ 139,399	\$ 131,991	\$ 151,574	\$ 151,574	\$ 195,845

GENERAL FUND
PUBLIC WORKS

TRAFFIC ENGINEERING & SAFETY

	2017 Actual	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Traffic Eng. & Safety Expenditures					
Personal Services	\$ 28,626	\$ 23,854	\$ 23,841	\$ 23,841	\$ 17,915
Contractual Services	112,070	109,809	123,300	119,000	123,200
Commodities	10,896	16,252	19,500	19,500	19,500
Total Traffic Eng. & Safety Expenditures	\$ 151,592	\$ 149,915	\$ 166,641	\$ 162,341	\$ 160,615
Traffic Eng. & Safety Expenditures 01-40-406-500???-000	2017 Actual	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Personal Services					
101 Full-Time Wages	\$ 11,410	\$ 8,074	\$ 12,973	\$ 12,973	\$ 9,195
110 Overtime Wages	25	171	200	200	750
120 Part-Time Wages	-	241	250	250	300
198 Social Security Expense	826	621	1,027	1,027	784
199 Overhead Distribution	16,365	14,747	9,391	9,391	6,886
Total Personal Services	\$ 28,626	\$ 23,854	\$ 23,841	\$ 23,841	\$ 17,915
Contractual Services					
242 Electricity	\$ 53,130	\$ 65,255	\$ 69,800	\$ 58,000	\$ 59,500
244 Street Light Installation	-	1,616	1,000	1,000	1,000
253 Traffic Signal Maintenance	12,526	12,077	12,500	12,500	12,700
290 Other Contractual Services	46,414	30,861	40,000	47,500	50,000
Total Contractual Services	\$ 112,070	\$ 109,809	\$ 123,300	\$ 119,000	\$ 123,200
Commodities					
311 Traffic Control Parts	\$ 7,480	\$ 14,928	\$ 15,000	\$ 15,000	\$ 15,000
312 Traffic Paint	427	500	500	500	500
390 Other Supplies	2,989	824	4,000	4,000	4,000
Total Commodities	\$ 10,896	\$ 16,252	\$ 19,500	\$ 19,500	\$ 19,500
Total Traffic Eng. & Safety Expenditures	\$ 151,592	\$ 149,915	\$ 166,641	\$ 162,341	\$ 160,615

GENERAL FUND
PUBLIC WORKS

STREET MAINTENANCE

	2017 Actual	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Street Maintenance Expenditures					
Personal Services	\$ 304,993	\$ 309,217	\$ 363,477	\$ 363,477	\$ 379,539
Contractual Services	12,240	12,132	14,500	14,500	20,000
Commodities	50,753	55,075	57,500	57,500	59,500
Total Street Maintenance Expenditures	\$ 367,986	\$ 376,424	\$ 435,477	\$ 435,477	\$ 459,039
Street Maintenance Expenditures 01-40-408-500???-000					
	2017 Actual	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Personal Services					
101 Full-Time Wages	\$ 165,090	\$ 177,528	\$ 194,895	\$ 194,895	\$ 200,934
110 Overtime Wages	3,827	5,792	6,200	6,200	6,350
120 Part-Time Wages	5,274	5,580	5,500	5,500	5,500
198 Social Security Expense	13,058	14,130	15,805	15,805	16,278
199 Overhead Distribution	117,744	106,187	141,077	141,077	150,477
Total Personal Services	\$ 304,993	\$ 309,217	\$ 363,477	\$ 363,477	\$ 379,539
Contractual Services					
290 Other Contractual Services*	\$ 12,240	\$ 12,132	\$ 14,500	\$ 14,500	\$ 20,000
Total Contractual Services	\$ 12,240	\$ 12,132	\$ 14,500	\$ 14,500	\$ 20,000
Commodities					
313 Street Sign Supplies	\$ 7,880	\$ 13,607	\$ 15,000	\$ 15,000	\$ 15,000
315 Construction Supplies	12,973	9,462	12,500	12,500	12,500
316 Asphalt Supplies**	26,256	22,158	20,000	20,000	22,000
343 Tools & Equipment***	2,194	7,473	7,500	7,500	7,500
390 Other Supplies	1,450	2,375	2,500	2,500	2,500
Total Commodities	\$ 50,753	\$ 55,075	\$ 57,500	\$ 57,500	\$ 59,500
Total Street Maintenance Expenditures	\$ 367,986	\$ 376,424	\$ 435,477	\$ 435,477	\$ 459,039

GENERAL FUND
PUBLIC WORKS

REFUSE COLLECTION & DISPOSAL

	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>	<u>2019 Estimate</u>	<u>2020 Budget</u>
Refuse Collection Expenditures					
Contractual Services	\$ 1,238,842	\$ 1,221,921	\$ 1,439,500	\$ 1,439,500	\$ 1,474,500
Total Refuse Collection Expenditures	\$ 1,238,842	\$ 1,221,921	\$ 1,439,500	\$ 1,439,500	\$ 1,474,500
Refuse Collection Expenditures 01-40-409-500???-000	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>	<u>2019 Estimate</u>	<u>2020 Budget</u>
Contractual Services					
271 Garbage Collection Services*	\$ 1,022,323	\$ 1,022,892	\$ 1,052,500	\$ 1,052,500	\$ 1,080,000
272 Recycling Collection Services	210,083	196,439	375,000	375,000	381,000
290 Other Contractual Services**	6,436	2,590	12,000	12,000	13,500
Total Contractual Services	\$ 1,238,842	\$ 1,221,921	\$ 1,439,500	\$ 1,439,500	\$ 1,474,500
Total Refuse Collection Expenditures	\$ 1,238,842	\$ 1,221,921	\$ 1,439,500	\$ 1,439,500	\$ 1,474,500

GENERAL FUND
PUBLIC WORKS

BUILDING MAINTENANCE

	2017 Actual	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Building Maintenance Expenditures					
Personal Services	\$ 311,275	\$ 357,858	\$ 365,279	\$ 365,279	\$ 351,173
Contractual Services	330,690	343,443	372,678	371,578	370,106
Commodities	57,560	59,233	83,000	84,500	78,000
Total Building Maintenance Expenditures	\$ 699,525	\$ 760,534	\$ 820,957	\$ 821,357	\$ 799,279
Building Maintenance Expenditures 01-40-411-500???-000					
	2017 Actual	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Personal Services					
101 Full-Time Wages	\$ 166,587	\$ 160,047	\$ 185,552	\$ 185,552	\$ 173,806
110 Overtime Wages	5,163	3,934	5,000	5,000	5,000
120 Part-Time Wages	22,721	22,160	24,000	24,000	26,500
198 Social Security Expense	14,571	13,924	16,413	16,413	15,706
199 Overhead Distribution	102,233	157,793	134,314	134,314	130,161
Total Personal Services	\$ 311,275	\$ 357,858	\$ 365,279	\$ 365,279	\$ 351,173
Contractual Services					
221 Property Damage Insurance	\$ 9,657	\$ 9,893	\$ 9,278	\$ 9,278	\$ 9,106
240 Water and Sewerage	19,077	41,404	22,500	22,500	25,000
241 Natural Gas	34,500	38,507	44,100	43,000	41,000
242 Electricity	89,840	77,866	96,800	96,800	93,000
255 Repairs & Maintenance-Building	46,087	44,824	55,000	55,000	57,000
256 Heating/Air Conditioning Mte.	38,402	49,380	50,000	50,000	50,000
290 Other Contractual Services	93,127	81,569	95,000	95,000	95,000
Total Contractual Services	\$ 330,690	\$ 343,443	\$ 372,678	\$ 371,578	\$ 370,106
Commodities					
305 Building Maintenance Equipment	\$ 16,070	\$ 19,239	\$ 18,000	\$ 19,500	\$ 18,000
306 Building Maintenance Supplies	41,490	39,994	65,000	65,000	60,000
Total Commodities	\$ 57,560	\$ 59,233	\$ 83,000	\$ 84,500	\$ 78,000
Total Building Maintenance Expenditures	\$ 699,525	\$ 760,534	\$ 820,957	\$ 821,357	\$ 799,279

GENERAL FUND
PUBLIC WORKS

EQUIPMENT MAINTENANCE

	<u>2017</u> <u>Actual</u>	<u>2018</u> <u>Actual</u>	<u>2019</u> <u>Budget</u>	<u>2019</u> <u>Estimate</u>	<u>2020</u> <u>Budget</u>
Equipment Maintenance Expenditures					
Personal Services	\$ 277,552	\$ 292,124	\$ 266,296	\$ 266,296	\$ 282,636
Contractual Services	77,877	86,811	87,342	87,342	89,064
Commodities	229,968	254,890	312,500	277,000	277,000
Distributed Costs	(85,370)	(87,502)	(89,253)	(89,253)	(91,038)
Total Equipment Mte. Expenditures	<u>\$ 500,027</u>	<u>\$ 546,323</u>	<u>\$ 576,885</u>	<u>\$ 541,385</u>	<u>\$ 557,662</u>
Equipment Maintenance Expenditures 01-40-412-500???-000					
	<u>2017</u> <u>Actual</u>	<u>2018</u> <u>Actual</u>	<u>2019</u> <u>Budget</u>	<u>2019</u> <u>Estimate</u>	<u>2020</u> <u>Budget</u>
Personal Services					
101 Full-Time Wages	\$ 138,661	\$ 148,954	\$ 145,820	\$ 145,820	\$ 150,708
110 Overtime Wages	1,972	1,937	2,500	2,500	2,500
120 Part-Time Wages	957	2,508	1,000	1,000	4,500
198 Social Security Expense	10,748	11,625	11,423	11,423	12,065
199 Overhead Distribution	125,214	127,100	105,553	105,553	112,863
Total Personal Services	<u>\$ 277,552</u>	<u>\$ 292,124</u>	<u>\$ 266,296</u>	<u>\$ 266,296</u>	<u>\$ 282,636</u>
Contractual Services					
222 Vehicle Insurance	\$ 52,183	\$ 53,786	\$ 56,342	\$ 56,342	\$ 55,064
252 Communication Equipment Mte.	2,307	4,798	4,000	4,000	4,000
254 Repairs & Maintenance-Vehicles*	19,603	25,564	22,000	22,000	25,000
290 Other Contractual Services**	3,784	2,663	5,000	5,000	5,000
Total Contractual Services	<u>\$ 77,877</u>	<u>\$ 86,811</u>	<u>\$ 87,342</u>	<u>\$ 87,342</u>	<u>\$ 89,064</u>
Commodities					
340 Vehicle Supplies	\$ 73,431	\$ 67,761	\$ 80,000	\$ 80,000	\$ 80,000
341 Fuels & Lubricants	132,524	155,790	185,500	150,000	150,000
343 Tools & Equipment	6,069	6,611	15,000	15,000	15,000
344 Tires	16,393	22,091	27,000	27,000	27,000
390 Other Supplies	1,551	2,637	5,000	5,000	5,000
Total Commodities	<u>\$ 229,968</u>	<u>\$ 254,890</u>	<u>\$ 312,500</u>	<u>\$ 277,000</u>	<u>\$ 277,000</u>
Distributed Costs					
601 Less: Dist. Vehicle Costs	\$ (85,370)	\$ (87,502)	\$ (89,253)	\$ (89,253)	\$ (91,038)
Total Distributed Costs	<u>\$ (85,370)</u>	<u>\$ (87,502)</u>	<u>\$ (89,253)</u>	<u>\$ (89,253)</u>	<u>\$ (91,038)</u>
Total Equipment Mte. Expenditures	<u>\$ 500,027</u>	<u>\$ 546,323</u>	<u>\$ 576,885</u>	<u>\$ 541,385</u>	<u>\$ 557,662</u>

GENERAL FUND
PUBLIC WORKS

GOLF COURSE MAINTENANCE

	2017 Actual	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Golf Course Maintenance Expenditures					
Personal Services	\$ 54,420	\$ 73,958	\$ 61,978	\$ 61,978	\$ 75,043
Contractual Services	7,814	9,047	9,700	11,300	10,850
Commodities	21,487	31,188	31,000	31,000	31,500
Total Golf Course Mte. Expenditures	\$ 83,721	\$ 114,193	\$ 102,678	\$ 104,278	\$ 117,393
Golf Course Maintenance Expenditures 01-40-413-500???-000					
	2017 Actual	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Personal Services					
101 Full-Time Wages	\$ 29,988	\$ 37,248	\$ 33,977	\$ 33,977	\$ 40,550
110 Overtime Wages	530	657	450	450	700
120 Part-Time Wages	32	105	300	300	250
198 Social Security Expense	2,232	2,808	2,657	2,657	3,175
199 Overhead Distribution	21,638	33,140	24,594	24,594	30,368
Total Personal Services	\$ 54,420	\$ 73,958	\$ 61,978	\$ 61,978	\$ 75,043
Contractual Services					
240 Water and Sewerage	\$ 7,706	\$ 7,962	\$ 9,100	\$ 9,100	\$ 8,500
242 Electricity	108	1,085	600	2,200	2,350
Total Contractual Services	\$ 7,814	\$ 9,047	\$ 9,700	\$ 11,300	\$ 10,850
Commodities					
315 Construction Supplies	\$ 3,662	\$ 2,711	\$ 3,000	\$ 3,000	\$ 3,000
327 Botanical Supplies	15,791	25,347	25,000	25,000	25,500
328 Park Maintenance Supplies	2,034	3,130	3,000	3,000	3,000
Total Commodities	\$ 21,487	\$ 31,188	\$ 31,000	\$ 31,000	\$ 31,500
Total Golf Course Mte. Expenditures	\$ 83,721	\$ 114,193	\$ 102,678	\$ 104,278	\$ 117,393

GENERAL FUND
PUBLIC WORKS

TENNIS COURT MAINTENANCE

	2017 Actual	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Tennis Court Mte. Expenditures					
Personal Services	\$ 67,028	\$ 113,510	\$ 71,697	\$ 71,697	\$ 141,724
Contractual Services	4,086	13,909	3,180	3,480	3,480
Commodities	14,440	15,527	12,700	12,700	13,000
Total Tennis Court Mte. Expenditures	\$ 85,554	\$ 142,946	\$ 87,577	\$ 87,877	\$ 158,204
Tennis Court Mte. Expenditures 01-40-414-500???-000					
	2017 Actual	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Personal Services					
101 Full-Time Wages	\$ 24,095	\$ 59,314	\$ 27,865	\$ 27,865	\$ 66,288
110 Overtime Wages	3,034	3,358	1,000	1,000	2,250
120 Part-Time Wages	18,648	19,287	19,000	19,000	17,000
198 Social Security Expense	3,458	6,172	3,662	3,662	6,544
199 Overhead Distribution	17,793	25,379	20,170	20,170	49,642
Total Personal Services	\$ 67,028	\$ 113,510	\$ 71,697	\$ 71,697	\$ 141,724
Contractual Services					
241 Natural Gas	\$ 1,224	\$ 1,502	\$ 1,900	\$ 1,900	\$ 1,900
243 Telephone	72	72	80	80	80
290 Other Contractual Services	2,790	12,335	1,200	1,500	1,500
Total Contractual Services	\$ 4,086	\$ 13,909	\$ 3,180	\$ 3,480	\$ 3,480
Commodities					
326 Tennis Court Supplies	\$ 1,477	\$ 1,611	\$ 700	\$ 700	\$ 1,000
328 Park Maintenance Supplies	12,963	13,916	12,000	12,000	12,000
Total Commodities	\$ 14,440	\$ 15,527	\$ 12,700	\$ 12,700	\$ 13,000
Total Tennis Court Mte. Expenditures	\$ 85,554	\$ 142,946	\$ 87,577	\$ 87,877	\$ 158,204

GENERAL FUND
PUBLIC WORKS

PARKS MAINTENANCE

	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>	<u>2019 Estimate</u>	<u>2020 Budget</u>
Parks Maintenance Expenditures					
Personal Services	\$ 595,649	\$ 562,505	\$ 662,054	\$ 662,054	\$ 599,513
Contractual Services	94,799	98,869	121,100	121,100	116,000
Commodities	97,642	88,465	107,000	127,500	112,500
Distributed Costs	6,054	6,205	6,329	6,329	6,456
Total Parks Maintenance Expenditures	\$ 794,144	\$ 756,044	\$ 896,483	\$ 916,983	\$ 834,469
Parks Maintenance Expenditures 01-40-415-500???-000					
	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>	<u>2019 Estimate</u>	<u>2020 Budget</u>
Personal Services					
101 Full-Time Wages	\$ 278,043	\$ 259,599	\$ 344,415	\$ 344,415	\$ 303,662
110 Overtime Wages	9,404	11,896	11,000	11,000	12,500
120 Part-Time Wages	27,360	25,295	28,000	28,000	29,500
198 Social Security Expense	23,718	22,356	29,331	29,331	26,443
199 Overhead Distribution	257,124	243,359	249,308	249,308	227,408
Total Personal Services	\$ 595,649	\$ 562,505	\$ 662,054	\$ 662,054	\$ 599,513
Contractual Services					
240 Water and Sewerage	\$ 30,507	\$ 34,123	\$ 42,800	\$ 42,800	\$ 38,000
241 Natural Gas	2,620	3,435	3,200	3,200	3,500
242 Electricity	12,903	12,266	14,100	14,100	13,500
290 Other Contractual Services	32,120	31,452	33,000	33,000	33,000
299 Annual Park Maintenance Prog.	16,649	17,593	28,000	28,000	28,000
Total Contractual Services	\$ 94,799	\$ 98,869	\$ 121,100	\$ 121,100	\$ 116,000
Commodities					
315 Construction Supplies	\$ 30,848	\$ 27,323	\$ 34,000	\$ 34,000	\$ 34,000
327 Botanical Supplies	32,445	27,833	35,000	48,000	38,000
328 Park Maintenance Supplies	13,560	16,777	17,000	17,000	17,000
342 Mechanical Equipment & Supplies	13,500	8,428	13,500	13,500	13,500
343 Tools & Equipment	5,033	6,268	5,000	11,500	7,000
390 Other Supplies	2,256	1,836	2,500	3,500	3,000
Total Commodities	\$ 97,642	\$ 88,465	\$ 107,000	\$ 127,500	\$ 112,500
Distributed Costs					
601 Dist. Vehicle Costs	\$ 6,054	\$ 6,205	\$ 6,329	\$ 6,329	\$ 6,456
Total Distributed Costs	\$ 6,054	\$ 6,205	\$ 6,329	\$ 6,329	\$ 6,456
Total Parks Maintenance Expenditures	\$ 794,144	\$ 756,044	\$ 896,483	\$ 916,983	\$ 834,469

GENERAL FUND
PUBLIC WORKS

FORESTRY

	2017 Actual	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Forestry Expenditures					
Personal Services	\$ 30,943	\$ 29,120	\$ 44,388	\$ 44,388	\$ 27,761
Contractual Services	54,984	46,621	75,000	75,000	70,000
Commodities	3,023	1,197	7,000	7,000	7,000
Total Forestry Expenditures	\$ 88,950	\$ 76,938	\$ 126,388	\$ 126,388	\$ 104,761

Forestry Expenditures 01-40-416-500???-000	2017 Actual	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Personal Services					
101 Full-Time Wages	\$ 18,992	\$ 9,760	\$ 22,562	\$ 22,562	\$ 12,260
110 Overtime Wages	3,484	4,030	3,000	3,000	4,500
120 Part Time Wages	72	76	500	500	500
198 Social Security Expense	1,695	1,044	1,994	1,994	1,320
199 Overhead Distribution	6,700	14,210	16,332	16,332	9,181
Total Personal Services	\$ 30,943	\$ 29,120	\$ 44,388	\$ 44,388	\$ 27,761
Contractual Services					
290 Other Contractual Services	\$ 54,984	\$ 46,621	\$ 75,000	\$ 75,000	\$ 70,000
Total Contractual Services	\$ 54,984	\$ 46,621	\$ 75,000	\$ 75,000	\$ 70,000
Commodities					
327 Botanical Supplies	\$ 2,153	\$ 1,208	\$ 5,000	\$ 5,000	\$ 5,000
390 Other Supplies	870	(11)	2,000	2,000	2,000
Total Commodities	\$ 3,023	\$ 1,197	\$ 7,000	\$ 7,000	\$ 7,000
Total Forestry	\$ 88,950	\$ 76,938	\$ 126,388	\$ 126,388	\$ 104,761

GENERAL FUND
PUBLIC WORKS

FORCE WORK PROJECTS

	2017 Actual	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Force Work Projects Expenditures					
Personal Services	\$ 5,710	\$ 2,182	\$ 6,009	\$ 6,117	\$ 1,674
Contractual Services	-	-	2,500	2,500	2,500
Commodities	-	-	5,000	5,000	5,000
Total Force Work Projects Expenditures	\$ 5,710	\$ 2,182	\$ 13,509	\$ 13,617	\$ 9,174
Force Work Projects Expenditures 01-40-418-500???-000					
Personal Services					
101 Full-Time Wages	\$ 3,210	\$ 809	\$ 3,338	\$ 3,338	\$ 858
110 Overtime Wages	1,894	-	-	100	100
198 Social Security Expense	386	61	255	263	73
199 Overhead Distribution	220	1,312	2,416	2,416	643
Total Personal Services	\$ 5,710	\$ 2,182	\$ 6,009	\$ 6,117	\$ 1,674
Contractual Services					
290 Other Contractual Services	\$ -	\$ -	\$ 2,500	\$ 2,500	\$ 2,500
Total Contractual Services	\$ -	\$ -	\$ 2,500	\$ 2,500	\$ 2,500
Commodities					
390 Other Supplies	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 5,000
Total Commodities	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 5,000
Total Force Work Projects Expenditures	\$ 5,710	\$ 2,182	\$ 13,509	\$ 13,617	\$ 9,174

GENERAL FUND
PUBLIC WORKS

OVERHEAD DISTRIBUTION

Public Works Overhead Distribution 01-40-499-500???-000	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Budget</u>	2019 <u>Estimate</u>	2020 <u>Budget</u>
101 Full-Time Wages	\$ 264,189	\$ 260,083	\$ 250,376	\$ 250,376	\$ 281,263
112 Craft Wages	9,048	12,297	12,000	12,000	15,000
162 Group Life Insurance	6,521	6,069	6,077	6,077	6,243
163 Medical Insurance	374,919	417,275	437,623	437,623	456,958
164 Workers' Compensation	107,035	109,532	127,406	127,406	103,185
166 Pension Costs	213,166	267,447	189,942	189,942	229,801
167 Long-term Disability Insurance	5,061	4,480	4,458	4,458	4,646
198 Social Security Expense	22,559	19,673	20,865	20,072	22,664
262 Uniform Reimbursement	20,603	22,469	28,500	28,500	28,500
199 Less: Dist. Operating Costs	<u>(980,990)</u>	<u>(1,081,934)</u>	<u>(1,077,247)</u>	<u>(1,076,454)</u>	<u>(1,148,260)</u>
Total Public Works Overhead Distribution	<u>\$ 42,111</u>	<u>\$ 37,391</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Fund-Acct. No.	2019 <u>Distribution</u>	2020 <u>Distribution</u>
01-401 Public Works Administration	\$ 181,237	\$ 210,634
01-403 Civic Activities	6,337	2,961
01-404 Snow and Ice Control	30,646	58,233
01-405 Storm Sewer Maintenance	19,587	38,723
01-406 Traffic Safety	9,391	6,884
01-408 Street Maintenance	141,077	150,477
01-411 Building Maintenance	134,314	130,161
01-412 Equipment Maintenance	105,553	112,863
01-413 Golf Course Maintenance	24,594	30,368
01-414 Tennis Court Maintenance	20,170	49,642
01-415 Parks Maintenance	249,308	227,408
01-416 Forestry	16,332	9,181
01-418 Force Work Projects	2,416	643
50-425 Sanitary Sewer Fund	10,918	11,741
52-102 Boyce Mayview Park RAD Fund	125,367	108,341
Total Distributed Amount	<u>\$ 1,077,247</u>	<u>\$ 1,148,260</u>

GENERAL FUND
RECREATION AND LEISURE
SERVICES
APPROPRIATIONS

GENERAL FUND
RECREATION

SUMMARY

	2017 Actual	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Recreation Expenditures					
Personal Services	\$ 193,673	\$ 185,380	\$ 204,419	\$ 204,418	\$ 206,376
Contractual Services	155,397	151,490	203,639	208,639	205,378
Commodities	45,898	69,641	51,800	54,150	51,400
Distributed Costs	48,552	57,950	119,168	119,168	95,615
Total Recreation Expenditures	\$ 443,520	\$ 464,461	\$ 579,026	\$ 586,375	\$ 558,769
Recreation Expenditures 01-50-501-500 TO 01-50-545-500					
	2017 Actual	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Personal Services					
101 Full-Time Wages	\$ 62,333	\$ 47,811	\$ 55,616	\$ 55,616	\$ 57,146
110 Overtime Wages	-	324	375	375	400
120 Part-Time Wages	87,813	94,190	101,500	101,500	104,000
162 Group Life Insurance	369	305	303	303	303
163 Medical Insurance	12,792	12,807	13,000	13,000	13,663
164 Workers' Compensation	14,095	14,424	16,777	16,777	13,588
166 Pension Costs	4,235	4,050	4,171	4,171	4,285
167 Long-term Disability Insurance	165	137	128	128	132
168 Post Retirement Plan	600	600	500	500	500
198 Social Security Expense	11,271	10,732	12,049	12,048	12,359
Total Personal Services	\$ 193,673	\$ 185,380	\$ 204,419	\$ 204,418	\$ 206,376
Contractual Services					
213 Professional Services	\$ 1,700	\$ -	\$ 2,000	\$ 2,000	\$ 2,000
220 Liability Insurance	26,245	27,249	28,839	28,839	30,678
230 Association Dues	485	135	1,000	2,000	1,000
231 Travel & Conference Expense	190	90	3,500	3,500	3,500
241 Natural Gas	34,201	35,398	41,000	41,000	41,000
242 Electricity	21,296	21,019	24,000	24,000	24,000
261 Rental Charges-Transportation	935	2,137	2,000	2,000	2,000
264 Rental Charges-Facilities	-	-	3,000	3,000	3,000
275 Printing & Duplicating	8,802	12,991	18,000	18,000	18,000
278 Postage	2,262	-	6,000	6,000	6,000
279 Self Supporting Programs	40,857	41,222	44,100	44,100	40,000
290 Other Contractual Services	18,424	11,249	30,200	34,200	34,200
Total Contractual Services	\$ 155,397	\$ 151,490	\$ 203,639	\$ 208,639	\$ 205,378

GENERAL FUND
RECREATION

SUMMARY

Recreation Expenditures 01-50-501-500 TO 01-50-545-500	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>	<u>2019 Estimate</u>	<u>2020 Budget</u>
Commodities					
301 Expendable Office Supplies	\$ 3,385	\$ 181	\$ 2,000	\$ 2,000	\$ 2,000
302 Books & Subscriptions	-	-	250	250	250
326 Recreation Supplies	40,990	67,151	47,900	50,000	47,500
328 Parks Maintenance Supplies	933	60	400	400	400
390 Other Supplies	590	2,249	1,250	1,500	1,250
Total Commodities	<u>\$ 45,898</u>	<u>\$ 69,641</u>	<u>\$ 51,800</u>	<u>\$ 54,150</u>	<u>\$ 51,400</u>
Distributed Costs					
601 Dist. Vehicle Costs	\$ 2,693	\$ 2,760	\$ 2,815	\$ 2,815	\$ 2,872
602 Dist. Data Processing Costs	45,859	55,190	116,353	116,353	92,743
Total Distributed Costs	<u>\$ 48,552</u>	<u>\$ 57,950</u>	<u>\$ 119,168</u>	<u>\$ 119,168</u>	<u>\$ 95,615</u>
Total Recreation Expenditures	<u><u>\$ 443,520</u></u>	<u><u>\$ 464,461</u></u>	<u><u>\$ 579,026</u></u>	<u><u>\$ 586,375</u></u>	<u><u>\$ 558,769</u></u>

GENERAL FUND
RECREATION

ADMINISTRATION

	2017 Actual	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Administration Expenditures					
Personal Services	\$ 99,142	\$ 83,984	\$ 95,153	\$ 95,153	\$ 94,419
Contractual Services	42,279	43,311	58,339	63,339	64,178
Commodities	4,051	4,115	4,000	6,350	5,500
Distributed Costs	48,552	57,950	119,168	119,168	95,615
Total Administration Expenditures	\$ 194,024	\$ 189,360	\$ 276,660	\$ 284,010	\$ 259,712
Administration Expenditures 01-50-501-500???-000					
	2017 Actual	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Personal Services					
101 Full-Time Wages	\$ 62,333	\$ 47,811	\$ 55,616	\$ 55,616	\$ 57,146
110 Overtime Wages	-	324	375	375	400
162 Group Life Insurance	369	305	303	303	303
163 Medical Insurance	12,792	12,807	13,000	13,000	13,663
164 Workers' Compensation	14,095	14,424	16,777	16,777	13,588
166 Pension Costs	4,235	4,050	4,171	4,171	4,285
167 Long-term Disability Insurance	165	137	128	128	132
168 Post Retirement Plan	600	600	500	500	500
198 Social Security Expense	4,553	3,526	4,283	4,283	4,402
Total Personal Services	\$ 99,142	\$ 83,984	\$ 95,153	\$ 95,153	\$ 94,419
Contractual Services					
220 Liability Insurance	\$ 26,245	\$ 27,249	\$ 28,839	\$ 28,839	\$ 30,678
230 Association Dues	485	135	1,000	2,000	1,000
231 Travel & Conference Expense	190	90	3,500	3,500	3,500
275 Printing & Duplicating	8,802	12,991	18,000	18,000	18,000
278 Postage	2,262	-	6,000	6,000	6,000
290 Other Contractual Services	4,295	2,846	1,000	5,000	5,000
Total Contractual Services	\$ 42,279	\$ 43,311	\$ 58,339	\$ 63,339	\$ 64,178
Commodities					
301 Expendable Office Supplies	\$ 3,385	\$ 181	\$ 2,000	\$ 2,000	\$ 2,000
302 Books & Subscriptions	-	-	250	250	250
326 Recreation Supplies	76	1,685	500	2,600	2,000
390 Other Supplies	590	2,249	1,250	1,500	1,250
Total Commodities	\$ 4,051	\$ 4,115	\$ 4,000	\$ 6,350	\$ 5,500
Distributed Costs					
601 Dist. Vehicle Costs	\$ 2,693	\$ 2,760	\$ 2,815	\$ 2,815	\$ 2,872
602 Dist. Data Processing Costs	45,859	55,190	116,353	116,353	92,743
Total Distributed Costs	\$ 48,552	\$ 57,950	\$ 119,168	\$ 119,168	\$ 95,615
Total Administration Expenditures	\$ 194,024	\$ 189,360	\$ 276,660	\$ 284,010	\$ 259,712

GENERAL FUND
RECREATION

PROGRAM SUMMARY

	2017 Actual	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Program Expenditures					
Personal Services	\$ 94,531	\$ 101,396	\$ 109,266	\$ 109,265	\$ 111,957
Contractual Services	113,118	108,179	145,300	145,300	141,200
Commodities	41,847	65,526	47,800	47,800	45,900
Total Program Expenditures	\$ 249,496	\$ 275,101	\$ 302,366	\$ 302,365	\$ 299,057
Program Expenditures 01-50-502-500 TO 01-50-530-500					
	2017 Actual	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Personal Services					
120 Part-Time Wages	\$ 87,813	\$ 94,190	\$ 101,500	\$ 101,500	\$ 104,000
198 Social Security Expense	6,718	7,206	7,766	7,765	7,957
Total Personal Services	\$ 94,531	\$ 101,396	\$ 109,266	\$ 109,265	\$ 111,957
Contractual Services					
213 Professional Services	\$ 1,700	\$ -	\$ 2,000	\$ 2,000	\$ 2,000
241 Natural Gas	34,201	35,398	41,000	41,000	41,000
242 Electricity	21,296	21,019	24,000	24,000	24,000
260 Rental Charges-Transportation	935	2,137	2,000	2,000	2,000
264 Rental Charges-Facilities	-	-	3,000	3,000	3,000
279 Self Supporting Programs	40,857	41,222	44,100	44,100	40,000
290 Other Contractual Services	14,129	8,403	29,200	29,200	29,200
Total Contractual Services	\$ 113,118	\$ 108,179	\$ 145,300	\$ 145,300	\$ 141,200
Commodities					
326 Recreation Supplies	\$ 40,914	\$ 65,466	\$ 47,400	\$ 47,400	\$ 45,500
328 Parks Maintenance Supplies	933	60	400	400	400
Total Commodities	\$ 41,847	\$ 65,526	\$ 47,800	\$ 47,800	\$ 45,900
Total Program Expenditures	\$ 249,496	\$ 275,101	\$ 302,366	\$ 302,365	\$ 299,057

GENERAL FUND
RECREATION

SUMMER PLAYGROUND

	2017 Actual	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Summer Playground Expenditures					
Personal Services	\$ 53,850	\$ 52,701	\$ 53,825	\$ 53,825	\$ 54,902
Contractual Services	1,700	85	4,500	4,500	4,500
Commodities	6,058	3,744	8,000	8,000	8,000
Total Summer Playground Expenditures	\$ 61,608	\$ 56,530	\$ 66,325	\$ 66,325	\$ 67,402
Summer Playground Expenditures 01-50-511-500???-000					
	2017 Actual	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Personal Services					
120 Part-Time Wages	\$ 50,023	\$ 48,956	\$ 50,000	\$ 50,000	\$ 51,000
198 Social Security Expense	3,827	3,745	3,825	3,825	3,902
Total Personal Services	\$ 53,850	\$ 52,701	\$ 53,825	\$ 53,825	\$ 54,902
Contractual Services					
213 Professional Services	\$ 1,700	\$ -	\$ 2,000	\$ 2,000	\$ 2,000
290 Other Contractual Services	-	85	2,500	2,500	2,500
Total Contractual Services	\$ 1,700	\$ 85	\$ 4,500	\$ 4,500	\$ 4,500
Commodities					
326 Recreation Supplies	\$ 6,058	\$ 3,744	\$ 8,000	\$ 8,000	\$ 8,000
Total Commodities	\$ 6,058	\$ 3,744	\$ 8,000	\$ 8,000	\$ 8,000
Total Summer Playground Expenditures	\$ 61,608	\$ 56,530	\$ 66,325	\$ 66,325	\$ 67,402
Estimated Revenue					
011 Summer Program Fees	\$ 70,009	\$ 73,359	\$ 71,500	\$ 72,000	\$ 73,000
Percent Fee Supported					108%

GENERAL FUND
RECREATION

OLDER ADULTS PROGRAM

	2017 Actual	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Older Adults Program Expenditures					
Personal Services	\$ 622	\$ 2,996	\$ 538	\$ 538	\$ 538
Contractual Services	935	2,137	2,000	2,000	2,000
Commodities	12,088	23,200	13,000	13,000	13,000
Total Older Adults Program Expenditures	\$ 13,645	\$ 28,333	\$ 15,538	\$ 15,538	\$ 15,538

	2017 Actual	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Older Adults Program Expenditures 01-50-513-500???-000					
Personal Services					
120 Part-Time Wages	\$ 578	\$ 2,783	\$ 500	\$ 500	\$ 500
198 Social Security Expense	44	213	38	38	38
Total Personal Services	\$ 622	\$ 2,996	\$ 538	\$ 538	\$ 538
Contractual Services					
260 Rental Charges-Transportation	\$ 935	\$ 2,137	\$ 2,000	\$ 2,000	\$ 2,000
Total Contractual Services	\$ 935	\$ 2,137	\$ 2,000	\$ 2,000	\$ 2,000
Commodities					
326 Recreation Supplies	\$ 12,088	\$ 23,200	\$ 13,000	\$ 13,000	\$ 13,000
Total Commodities	\$ 12,088	\$ 23,200	\$ 13,000	\$ 13,000	\$ 13,000
Total Older Adults Program Expenditures	\$ 13,645	\$ 28,333	\$ 15,538	\$ 15,538	\$ 15,538

Estimated Revenue					
013 Older Adults	\$ 64	\$ -	\$ 500	\$ 200	\$ 200
Percent Fee Supported					1%

GENERAL FUND
RECREATION

TENNIS BUBBLE/PADDLE TENNIS

	2017 Actual	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Tennis Bubble/Paddle Tennis Exp.					
Personal Services	\$ 25,798	\$ 24,749	\$ 27,989	\$ 27,989	\$ 27,989
Contractual Services	55,497	56,417	65,000	65,000	65,000
Commodities	933	60	400	400	400
Total Tennis Bubble/Paddle Tennis Exp.	\$ 82,228	\$ 81,226	\$ 93,389	\$ 93,389	\$ 93,389
Tennis Bubble/Paddle Tennis Exp. 01-50-521-500???-000	2017 Actual	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Personal Services					
120 Part-Time Wages	\$ 23,965	\$ 22,990	\$ 26,000	\$ 26,000	\$ 26,000
198 Social Security Expense	1,833	1,759	1,989	1,989	1,989
Total Personal Services	\$ 25,798	\$ 24,749	\$ 27,989	\$ 27,989	\$ 27,989
Contractual Services					
241 Natural Gas	\$ 34,201	\$ 35,398	\$ 41,000	\$ 41,000	\$ 41,000
242 Electricity	21,296	21,019	24,000	24,000	24,000
Total Contractual Services	\$ 55,497	\$ 56,417	\$ 65,000	\$ 65,000	\$ 65,000
Commodities					
328 Parks Maintenance Supplies	\$ 933	\$ 60	\$ 400	\$ 400	\$ 400
Total Commodities	\$ 933	\$ 60	\$ 400	\$ 400	\$ 400
Total Tennis Bubble/Paddle Tennis Exp.	\$ 82,228	\$ 81,226	\$ 93,389	\$ 93,389	\$ 93,389
Estimated Revenue					
021 Tennis Bubble Fees	\$ 90,817	\$ 90,130	\$ 100,000	\$ 80,000	\$ 82,000
Percent Fee Supported					88%

GENERAL FUND
RECREATION

YOUTH BASKETBALL

	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>	<u>2019 Estimate</u>	<u>2020 Budget</u>
Youth Basketball Expenditures					
Personal Services	\$ 2,852	\$ 969	\$ 3,230	\$ 3,230	\$ 3,230
Contractual Services	-	-	18,000	18,000	18,000
Commodities	17,535	35,015	20,000	20,000	20,000
Total Youth Basketball Expenditures	<u>\$ 20,387</u>	<u>\$ 35,984</u>	<u>\$ 41,230</u>	<u>\$ 41,230</u>	<u>\$ 41,230</u>
Youth Basketball Expenditures 01-50-523-500???-000					
Personal Services					
120 Part-Time Wages	\$ 2,649	\$ 900	\$ 3,000	\$ 3,000	\$ 3,000
198 Social Security Expense	203	69	230	230	230
Total Personal Services	<u>\$ 2,852</u>	<u>\$ 969</u>	<u>\$ 3,230</u>	<u>\$ 3,230</u>	<u>\$ 3,230</u>
Contractual Services					
264 Rental Charges-Facilities	\$ -	\$ -	\$ 3,000	\$ 3,000	\$ 3,000
290 Other Contractual Services	-	-	15,000	15,000	15,000
Total Contractual Services	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 18,000</u>	<u>\$ 18,000</u>	<u>\$ 18,000</u>
Commodities					
326 Recreation Supplies	\$ 17,535	\$ 35,015	\$ 20,000	\$ 20,000	\$ 20,000
Total Commodities	<u>\$ 17,535</u>	<u>\$ 35,015</u>	<u>\$ 20,000</u>	<u>\$ 20,000</u>	<u>\$ 20,000</u>
Total Youth Basketball Expenditures	<u>\$ 20,387</u>	<u>\$ 35,984</u>	<u>\$ 41,230</u>	<u>\$ 41,230</u>	<u>\$ 41,230</u>
Estimated Revenue					
023 Youth Basketball	\$ 59,907	\$ 61,596	\$ 55,000	\$ 55,000	\$ 60,000
Percent Fee Supported					146%

GENERAL FUND
RECREATION

SELF SUPPORTING PROGRAMS

	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>	<u>2019 Estimate</u>	<u>2020 Budget</u>
Self Supporting Programs Expenditures					
Personal Services	\$ 11,409	\$ 19,981	\$ 23,684	\$ 23,683	\$ 25,298
Contractual Services	54,986	49,540	55,800	55,800	51,700
Commodities	5,233	3,507	6,400	6,400	4,500
Total Self Supporting Prog. Expenditures	<u>\$ 71,628</u>	<u>\$ 73,028</u>	<u>\$ 85,884</u>	<u>\$ 85,883</u>	<u>\$ 81,498</u>
Self Supporting Programs Expenditures 01-50-522-500???-000	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>	<u>2019 Estimate</u>	<u>2020 Budget</u>
Personal Services					
120 Part-Time Wages	\$ 10,598	\$ 18,561	\$ 22,000	\$ 22,000	\$ 23,500
198 Social Security Expense	811	1,420	1,684	1,683	1,798
Total Personal Services	<u>\$ 11,409</u>	<u>\$ 19,981</u>	<u>\$ 23,684</u>	<u>\$ 23,683</u>	<u>\$ 25,298</u>
Contractual Services					
279 Self Supporting Programs	\$ 40,857	\$ 41,222	\$ 44,100	\$ 44,100	\$ 40,000
290 Other Contractual Services	14,129	8,318	11,700	11,700	11,700
Total Contractual Services	<u>\$ 54,986</u>	<u>\$ 49,540</u>	<u>\$ 55,800</u>	<u>\$ 55,800</u>	<u>\$ 51,700</u>
Commodities					
326 Recreation Supplies	\$ 5,233	\$ 3,507	\$ 6,400	\$ 6,400	\$ 4,500
Total Commodities	<u>\$ 5,233</u>	<u>\$ 3,507</u>	<u>\$ 6,400</u>	<u>\$ 6,400</u>	<u>\$ 4,500</u>
Total Self Supporting Prog. Expenditures	<u>\$ 71,628</u>	<u>\$ 73,028</u>	<u>\$ 85,884</u>	<u>\$ 85,883</u>	<u>\$ 81,498</u>
Estimated Revenue					
022 Miscellaneous Self Supporting	\$ 103,478	\$ 93,710	\$ 100,500	\$ 96,880	\$ 102,000
Percent Fee Supported					125%

GENERAL FUND
LIBRARY
APPROPRIATIONS

GENERAL FUND
LIBRARY

ADMINISTRATION

	2017 Actual	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Administration Expenditures					
Personal Services	\$ 748,881	\$ 750,719	\$ 769,875	\$ 769,875	\$ 785,043
Contractual Services	9,251	7,139	9,500	10,700	9,800
Commodities	87,407	125,274	138,500	138,770	136,200
Distributed Costs	22,930	22,996	38,784	38,784	39,747
Total Administration Expenditures	\$ 868,469	\$ 906,128	\$ 956,659	\$ 958,129	\$ 970,790

**Administration Expenditures
01-60-601-500???-000**

	2017 Actual	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Personal Services					
101 Full-Time Wages	\$ 295,058	\$ 299,906	\$ 308,519	\$ 308,519	\$ 317,124
120 Part-Time Wages	286,410	281,645	293,150	293,150	295,000
162 Group Life Insurance	1,427	1,234	1,711	1,711	1,765
163 Medical Insurance	98,134	99,592	93,326	93,326	97,997
164 Workers' Compensation	5,822	5,957	6,930	6,930	5,612
166 Pension Costs	16,535	16,951	17,498	17,498	17,985
167 Long-term Disability Insurance	857	760	713	713	733
168 Post Retirement Plan	2,000	2,000	2,000	2,000	2,000
198 Social Security Expense	42,638	42,674	46,028	46,028	46,827
Total Personal Services	\$ 748,881	\$ 750,719	\$ 769,875	\$ 769,875	\$ 785,043
Contractual Services					
230 Association Dues	\$ 1,306	\$ 1,176	\$ 2,000	\$ 2,000	\$ 3,000
231 Travel & Conference Expense	2,446	1,412	2,000	2,000	2,000
243 Telephone	1,275	708	1,100	1,100	1,000
250 Repairs/Maint - Office Equip	1,770	3,145	2,400	3,600	3,000
275 Printing & Duplicating	2,000	233	1,500	1,500	300
278 Postage	454	465	500	500	500
Total Contractual Services	\$ 9,251	\$ 7,139	\$ 9,500	\$ 10,700	\$ 9,800
Commodities					
301 Expendable Office Supplies	\$ 8,811	\$ 4,004	\$ 8,000	\$ 8,000	\$ 4,000
302 Periodicals & Subscriptions	5,736	5,691	6,000	6,000	6,000
310 Adult Books	28,194	58,348	68,000	68,000	62,000
311 Juvenile Books	15,250	16,582	16,000	16,000	14,000
314 Adult Non-Print Materials	10,087	13,673	10,000	10,000	12,000
315 Juvenile Non-Print Materials	(7,669)	375	-	270	-
320 E-Resources	9,567	13,230	17,000	17,000	23,000
380 Miscellaneous Supplies	(10)	43	500	500	200
381 Program Expenses	8,013	10,286	10,000	10,000	12,000
382 Library Specific Supplies	9,428	3,042	3,000	3,000	3,000
Total Commodities	\$ 87,407	\$ 125,274	\$ 138,500	\$ 138,770	\$ 136,200

GENERAL FUND
LIBRARY

ADMINISTRATION

Administration Expenditures
01-60-601-500??-000

Distributed Costs

602 Dist. Data Processing Costs

Total Distributed Costs

Total Administration Expenditures

	<u>2017</u> <u>Actual</u>	<u>2018</u> <u>Actual</u>	<u>2019</u> <u>Budget</u>	<u>2019</u> <u>Estimate</u>	<u>2020</u> <u>Budget</u>
	\$ 22,930	\$ 22,996	\$ 38,784	\$ 38,784	\$ 39,747
	<u>\$ 22,930</u>	<u>\$ 22,996</u>	<u>\$ 38,784</u>	<u>\$ 38,784</u>	<u>\$ 39,747</u>
	<u>\$ 868,469</u>	<u>\$ 906,128</u>	<u>\$ 956,659</u>	<u>\$ 958,129</u>	<u>\$ 970,790</u>

GENERAL FUND
DEBT SERVICE
APPROPRIATIONS

GENERAL FUND
DEBT SERVICE

DEBT SERVICE

	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>	<u>2019 Estimate</u>	<u>2020 Budget</u>
Debt Service Expenditures					
Contractual Services	\$ 1,308,454	\$ 1,348,879	\$ 1,343,564	\$ 1,343,564	\$ 1,809,040
Total Debt Service Expenditures	<u>\$ 1,308,454</u>	<u>\$ 1,348,879</u>	<u>\$ 1,343,564</u>	<u>\$ 1,343,564</u>	<u>\$ 1,809,040</u>

	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>	<u>2019 Estimate</u>	<u>2020 Budget</u>
Debt Service Expenditures 01-70-701-500???-000					
Contractual Services					
501 Principal - General Oblig Bonds	\$ 394,477	\$ 382,991	\$ 390,206	\$ 390,206	\$ 578,899
502 Principal - General Oblig Notes	473,000	473,000	473,000	473,000	473,000
511 Interest - General Oblig Bonds	414,102	472,732	466,921	466,921	750,404
512 Interest - General Oblig Notes	26,875	20,156	13,437	13,437	6,737
Total Contractual Services	<u>\$ 1,308,454</u>	<u>\$ 1,348,879</u>	<u>\$ 1,343,564</u>	<u>\$ 1,343,564</u>	<u>\$ 1,809,040</u>
Total Debt Service Expenditures	<u>\$ 1,308,454</u>	<u>\$ 1,348,879</u>	<u>\$ 1,343,564</u>	<u>\$ 1,343,564</u>	<u>\$ 1,809,040</u>

GENERAL FUND
OPERATING TRANSFERS
APPROPRIATIONS

GENERAL FUND
OPERATING TRANSFERS

OPERATING TRANSFERS

	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>	<u>2019 Estimate</u>	<u>2020 Budget</u>
Operating Transfers Expenditures					
Contractual Services	\$ 6,446,577	\$ 6,167,253	\$ 4,293,826	\$ 4,617,063	\$ 3,499,346
Total Operating Transfers Expenditures	<u>\$ 6,446,577</u>	<u>\$ 6,167,253</u>	<u>\$ 4,293,826</u>	<u>\$ 4,617,063</u>	<u>\$ 3,499,346</u>
Operating Transfers Expenditures 01-80-801-500???-???	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>	<u>2019 Estimate</u>	<u>2020 Budget</u>
Contractual Services					
401-000 Capital Projects Fund	\$ 4,087,050	\$ 3,609,279	\$ 1,224,136	\$ 1,547,373	\$ 1,250,565
452-000 Boyce Mayview Park RAD Fund	1,034,242	860,890	1,326,801	1,326,801	500,000
453-000 Boyce Mayview C&RC Fund Debt Service Portion	858,162	1,201,633	1,197,928	1,197,928	1,193,346
453-001 Boyce Mayview C&RC Fund 15% Operation Approp.	467,123	495,451	544,961	544,961	555,435
Total Contractual Services	<u>\$ 6,446,577</u>	<u>\$ 6,167,253</u>	<u>\$ 4,293,826</u>	<u>\$ 4,617,063</u>	<u>\$ 3,499,346</u>
Total Operating Transfers Expenditures	<u>\$ 6,446,577</u>	<u>\$ 6,167,253</u>	<u>\$ 4,293,826</u>	<u>\$ 4,617,063</u>	<u>\$ 3,499,346</u>

**GENERAL FUND
DISTRIBUTED OVERHEAD
AND
FRINGE BENEFITS
APPROPRIATIONS**

GENERAL FUND
DISTRIBUTED OVERHEAD & FRINGE BENEFITS

TOWNSHIP WIDE

	2017 Actual	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Personal Services	\$ 3,514,326	\$ 3,751,451	\$ 3,948,950	\$ 3,948,950	\$ 4,079,868
Less: Dist. Operating Costs	(3,455,210)	(3,724,205)	(3,948,950)	(3,948,950)	(4,079,868)
Total Personal Services	\$ 59,116	\$ 27,246	\$ -	\$ -	\$ -

Distributed Overhead & Fringe Benefits
01-90-902-500???-000

	2017 Actual	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Personal Services					
160 Social Security Expense	\$ 807,124	\$ 837,794	\$ 760,756	\$ 760,756	\$ 756,556
162 Group Life Insurance	37,347	34,464	34,464	34,464	35,475
163 Medical Insurance	1,567,042	1,629,623	1,899,415	1,899,415	1,984,942
164 Workers' Compensation	413,457	461,866	505,159	505,159	408,501
165 Unemployment Compensation	18,310	6,982	15,000	15,000	8,000
166 Pension Costs	650,180	762,073	715,972	715,972	867,474
167 Long-Term Disability Insurance	20,866	18,649	18,184	18,184	18,920
199 Less: Dist. Operating Costs	(3,455,210)	(3,724,205)	(3,948,950)	(3,948,950)	(4,079,868)
Total Personal Services	\$ 59,116	\$ 27,246	\$ -	\$ -	\$ -

GENERAL FUND
DISTRIBUTED INSURANCE

TOWNSHIP WIDE

	2017 Actual	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Contractual Services	\$ 195,173	\$ 200,032	\$ 209,836	\$ 209,836	\$ 222,004
Less: Dist. Operating Costs	(162,206)	(168,409)	(178,236)	(178,236)	(189,604)
Total Contractual Services	\$ 32,967	\$ 31,623	\$ 31,600	\$ 31,600	\$ 32,400

Distributed Insurance
01-90-903-500???-000

	2017 Actual	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Contractual Services					
199 Less: Dist. Operating Costs	\$ (162,206)	\$ (168,409)	\$ (178,236)	\$ (178,236)	\$ (189,604)
220 Umbrella Policy	11,300	11,404	12,500	12,500	12,400
221 Special Multi-Peril Policy	144,240	148,672	155,736	155,736	152,204
223 Employment Practices Liability	21,693	21,720	22,900	22,900	23,300
224 Pollution Liability	7,940	8,236	8,700	8,700	9,100
295 Brokerage Services	10,000	10,000	10,000	10,000	25,000
Total Contractual Services	\$ 32,967	\$ 31,623	\$ 31,600	\$ 31,600	\$ 32,400

GENERAL FUND
POST EMPLOYMENT & COBRA INSURANCE BENEFITS

TOWNSHIP WIDE

Post Employment Benefits 01-90-904-500???-000	2017 Actual	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Personal Services					
162 Group Life Insurance	\$ 862	\$ 975	\$ 1,072	\$ 1,072	\$ 1,355
163 Medical Insurance	85,407	117,770	115,814	115,814	127,044
Total Personal Services	\$ 86,269	\$ 118,745	\$ 116,886	\$ 116,886	\$ 128,399
COBRA Insurance Benefits 01-90-905-500???-000	2017 Actual	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Personal Services					
163 Medical Insurance	3,974	1,502	10,000	10,000	10,000
Total Personal Services	\$ 3,974	\$ 1,502	\$ 10,000	\$ 10,000	\$ 10,000
Total Unallocated Costs	\$ 182,326	\$ 179,116	\$ 158,486	\$ 158,486	\$ 170,799

SPECIAL REVENUE
FUNDS

**STATE LIQUID
FUELS TAX FUND**

STATE LIQUID FUELS TAX FUND
CAPITAL IMPROVEMENTS

ANNUAL STREET PROGRAM

	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>	<u>2019 Estimate</u>	<u>2020 Budget</u>
Beginning Fund Balance	\$ 72,918	\$ 49,095	\$ 7,093	\$ 7,093	\$ 32,458
Revenue	626,177	657,998	657,380	675,365	645,570
Expenditures	(650,000)	(700,000)	(650,000)	(650,000)	(650,000)
Ending Fund Balance	<u>\$ 49,095</u>	<u>\$ 7,093</u>	<u>\$ 14,473</u>	<u>\$ 32,458</u>	<u>\$ 28,028</u>

	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>	<u>2019 Estimate</u>	<u>2020 Budget</u>
Revenue					
10-00-000-?????-000					
345001 Interest on Investments	\$ 1,241	\$ 4,435	\$ 5,000	\$ 6,000	\$ 6,000
355002 State Allocation	606,056	634,683	633,500	650,485	620,690
355003 Turnback Revenue	18,880	18,880	18,880	18,880	18,880
Total Revenue	<u>\$ 626,177</u>	<u>\$ 657,998</u>	<u>\$ 657,380</u>	<u>\$ 675,365</u>	<u>\$ 645,570</u>
Expenditures					
10-40-408-500???-000					
401 Annual Street Program	\$ 650,000	\$ 700,000	\$ 650,000	\$ 650,000	\$ 650,000
Total Expenditures	<u>\$ 650,000</u>	<u>\$ 700,000</u>	<u>\$ 650,000</u>	<u>\$ 650,000</u>	<u>\$ 650,000</u>

**STORM SEWER
IMPROVEMENT FUND**

STORM SEWER IMPROVEMENT FUND
PUBLIC WORKS

STORM SEWER MAINTENANCE

	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>	<u>2019 Estimate</u>	<u>2020 Budget</u>
Beginning Fund Balance	\$ 94,492	\$ 191,590	\$ 292,636	\$ 292,636	\$ 292,636
Revenue	406,400	300,000	502,000	500,000	500,000
Expenditures	(309,302)	(198,954)	(500,000)	(500,000)	(500,000)
Ending Fund Balance	<u><u>\$ 191,590</u></u>	<u><u>\$ 292,636</u></u>	<u><u>\$ 294,636</u></u>	<u><u>\$ 292,636</u></u>	<u><u>\$ 292,636</u></u>

	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>	<u>2019 Estimate</u>	<u>2020 Budget</u>
Revenue					
12-00-000-?????-000					
320001 Developer Fees	\$ 6,400	\$ -	\$ 2,000	\$ -	\$ -
360008 Township Appropriation	400,000	300,000	500,000	500,000	500,000
Total Revenue	<u><u>\$ 406,400</u></u>	<u><u>\$ 300,000</u></u>	<u><u>\$ 502,000</u></u>	<u><u>\$ 500,000</u></u>	<u><u>\$ 500,000</u></u>
Expenditures					
12-40-405-500???-000					
211 Prof. Services-Engr. & Mapping	\$ 139,798	\$ 8,441	\$ 100,000	\$ 100,000	\$ 100,000
430 Storm Sewer Projects	169,504	190,513	400,000	400,000	400,000
Total Expenditures	<u><u>\$ 309,302</u></u>	<u><u>\$ 198,954</u></u>	<u><u>\$ 500,000</u></u>	<u><u>\$ 500,000</u></u>	<u><u>\$ 500,000</u></u>

**FIELD
IMPROVEMENT
FUND**

FIELD IMPROVEMENT FUND
PUBLIC WORKS

FIELD MAINTENANCE

	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>	<u>2019 Estimate</u>	<u>2020 Budget</u>
Beginning Fund Balance	\$ 211,294	\$ 271,710	\$ 334,122	\$ 334,122	\$ 365,622
Revenue	60,416	62,412	59,500	61,500	59,200
Expenditures	-	-	(30,000)	(30,000)	(30,000)
Ending Fund Balance	<u>\$ 271,710</u>	<u>\$ 334,122</u>	<u>\$ 363,622</u>	<u>\$ 365,622</u>	<u>\$ 394,822</u>

	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>	<u>2019 Estimate</u>	<u>2020 Budget</u>
Revenue					
13-00-000-?????-000					
320001 Athletic Association-User Fees	\$ 29,400	\$ 29,040	\$ 28,500	\$ 28,500	\$ 28,000
345001 Interest on Investments	1,016	3,372	1,000	3,000	1,200
360008 Township Appropriation	30,000	30,000	30,000	30,000	30,000
Total Revenue	<u>\$ 60,416</u>	<u>\$ 62,412</u>	<u>\$ 59,500</u>	<u>\$ 61,500</u>	<u>\$ 59,200</u>
Expenditures					
13-40-415-500???-000					
702 Field Renovation Projects	\$ -	\$ -	\$ 30,000	\$ 30,000	\$ 30,000
Total Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 30,000</u>	<u>\$ 30,000</u>	<u>\$ 30,000</u>

LIBRARY

RAD

FUND

LIBRARY RAD FUND
LIBRARY

LIBRARY

	2017 Actual	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue	224,779	221,586	218,484	231,426	225,988
Expenditures	(224,779)	(221,586)	(218,484)	(231,426)	(225,988)
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

	2017 Actual	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Revenue					
14-00-000-?????-000					
360020 Regional Asset District	\$ 224,779	\$ 221,586	\$ 218,484	\$ 231,426	\$ 225,988
Total Revenue	<u>\$ 224,779</u>	<u>\$ 221,586</u>	<u>\$ 218,484</u>	<u>\$ 231,426</u>	<u>\$ 225,988</u>

RAD Expenditures					
14-60-601-500???-000					
Personal Services					
101 Full-Time Wages	\$ 86,878	\$ 105,468	\$ 107,808	\$ 116,808	\$ 110,971
120 Part-Time Wages	21,604	22,043	5,046	8,068	6,304
162 Group Life Insurance	413	427	608	608	608
163 Medical Insurance	39,216	51,597	54,436	54,436	57,266
164 Workers' Compensation	1,103	1,128	1,313	1,313	1,063
166 Pension Costs	4,454	5,226	5,391	5,391	5,548
167 Long-term Disability Insurance	246	266	249	249	256
198 Social Security Expense	7,906	9,348	8,633	9,553	8,972
Total Personal Services	<u>\$ 161,820</u>	<u>\$ 195,503</u>	<u>\$ 183,484</u>	<u>\$ 196,426</u>	<u>\$ 190,988</u>

	2017 Actual	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Contractual Services					
250 Computer Maintenance	\$ 10,857	\$ 11,331	\$ 15,000	\$ 15,000	\$ 15,000
Total Contractual Services	<u>\$ 10,857</u>	<u>\$ 11,331</u>	<u>\$ 15,000</u>	<u>\$ 15,000</u>	<u>\$ 15,000</u>

Commodities					
300 Furniture & Equipment	\$ 6,767	\$ 3,969	\$ 7,000	\$ 7,000	\$ 7,000
310 Adult Books	23,094	581	-	-	-
314 Adult Non-Print Materials	8,578	3,816	6,000	6,000	6,000
315 Juvenile Non-Print Materials	10,360	1,447	2,000	2,000	2,000
380 Library Specific Supplies	3,303	4,939	5,000	5,000	5,000
Total Commodities	<u>\$ 52,102</u>	<u>\$ 14,752</u>	<u>\$ 20,000</u>	<u>\$ 20,000</u>	<u>\$ 20,000</u>

Total RAD Expenditures	<u>\$ 224,779</u>	<u>\$ 221,586</u>	<u>\$ 218,484</u>	<u>\$ 231,426</u>	<u>\$ 225,988</u>
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BOYCE MAYVIEW PARK

RAD

FUND

BOYCE MAYVIEW PARK RAD FUND
OPERATING BUDGET

PARK OPERATION & MAINTENANCE

	<u>2017</u> <u>Actual</u>	<u>2018</u> <u>Actual</u>	<u>2019</u> <u>Budget</u>	<u>2019</u> <u>Estimate</u>	<u>2020</u> <u>Budget</u>
Beginning Fund Balance	\$ 476,065	\$ 213,769	\$ 741,994	\$ 741,994	\$ 1,489,714
Revenue	1,665,619	1,321,684	1,841,801	1,691,801	1,030,000
Expenditures	(1,927,915)	(793,459)	(2,199,305)	(944,081)	(2,202,901)
Ending Fund Balance	<u>\$ 213,769</u>	<u>\$ 741,994</u>	<u>\$ 384,490</u>	<u>\$ 1,489,714</u>	<u>\$ 316,813</u>

	<u>2017</u> <u>Actual</u>	<u>2018</u> <u>Actual</u>	<u>2019</u> <u>Budget</u>	<u>2019</u> <u>Estimate</u>	<u>2020</u> <u>Budget</u>
Revenue					
52-00-000-?????-000					
360001 Interest Revenue	\$ 377	\$ 294	\$ -	\$ -	\$ -
360008 General Fund Appropriation	1,034,242	860,890	1,326,801	1,326,801	500,000
360020 RAD Operating Grant	206,000	210,500	220,000	220,000	230,000
360021 RAD Capital Grant	125,000	100,000	145,000	145,000	150,000
365003 Perimeter Trail DCNR Grant	100,000	150,000	150,000	-	150,000
365007 Perimeter Trail GTRP Grant	200,000	-	-	-	-
Total Revenue	<u>\$ 1,665,619</u>	<u>\$ 1,321,684</u>	<u>\$ 1,841,801</u>	<u>\$ 1,691,801</u>	<u>\$ 1,030,000</u>

	<u>2017</u> <u>Actual</u>	<u>2018</u> <u>Actual</u>	<u>2019</u> <u>Budget</u>	<u>2019</u> <u>Estimate</u>	<u>2020</u> <u>Budget</u>
Park Personal Services					
52-10-102-500???-000					
101 Full-Time Wages	\$ 207,276	\$ 186,964	\$ 235,984	\$ 235,984	\$ 212,965
110 Overtime Wages	11,973	16,968	13,750	14,750	19,950
120 Part-Time Wages	29,594	35,238	40,600	40,600	40,650
162 Group Life Insurance	400	380	331	331	359
163 Medical Insurance	16,246	17,966	19,704	19,704	20,728
164 Workers' Compensation	368	376	438	438	354
166 Pension Costs	4,571	4,755	4,709	4,709	5,123
167 Long-term Disability Insurance	179	161	145	145	158
198 Social Security Expense	18,625	17,868	22,211	22,287	20,928
199 Fringe Benefit Distribution	155,220	167,892	125,367	125,367	108,341
Total Park Personal Services	<u>\$ 444,452</u>	<u>\$ 448,568</u>	<u>\$ 463,239</u>	<u>\$ 464,315</u>	<u>\$ 429,556</u>

	<u>2017</u> <u>Actual</u>	<u>2018</u> <u>Actual</u>	<u>2019</u> <u>Budget</u>	<u>2019</u> <u>Estimate</u>	<u>2020</u> <u>Budget</u>
Park Capital Expenditures					
52-40-401-500???-000					
307 Perimeter & Interior Trail Const.	\$ 1,072,915	\$ 78,478	\$ 1,400,000	\$ 130,000	\$ 1,300,000
310 Miracle Field and Playground	48,713	-	-	-	100,000
311 Park Playgrounds	7,109	3,312	10,000	10,000	10,000
320 Park Improvements - Capital	105,655	1,588	10,000	10,000	-
Total Park Capital Expenditures	<u>\$ 1,234,392</u>	<u>\$ 83,378</u>	<u>\$ 1,420,000</u>	<u>\$ 150,000</u>	<u>\$ 1,410,000</u>

BOYCE MAYVIEW PARK RAD FUND
OPERATING BUDGET

PARK OPERATION & MAINTENANCE

	2017	2018	2019	2019	2020
	Actual	Actual	Budget	Estimate	Budget
Park Maintenance Expenditures					
52-40-415-500???-000					
240 Water and Sewerage	\$ 25,592	\$ 28,536	\$ 36,000	\$ 30,600	\$ 31,000
241 Natural Gas	3,228	4,660	4,800	4,800	4,800
242 Electricity	37,440	28,328	42,000	41,600	41,750
290 Other Contractual Services	-	-	-	-	35,000
299 Field Maintenance Services	33,089	45,191	54,000	68,000	56,000
328 Field Maintenance Supplies	72,358	63,508	86,500	92,000	88,500
601 Dist. Vehicle Costs	3,983	4,082	4,164	4,164	4,247
604 Police Patrol Distribution	42,312	45,380	47,824	47,824	50,970
605 Snow & Ice Distribution	31,069	41,828	40,778	40,778	51,078
Total Park Maintenance Exp.	<u>\$ 249,071</u>	<u>\$ 261,513</u>	<u>\$ 316,066</u>	<u>\$ 329,766</u>	<u>\$ 363,345</u>
Total Expenditures	<u><u>\$ 1,927,915</u></u>	<u><u>\$ 793,459</u></u>	<u><u>\$ 2,199,305</u></u>	<u><u>\$ 944,081</u></u>	<u><u>\$ 2,202,901</u></u>

CAPITAL PROJECTS
FUND

CAPITAL PROJECTS FUND
VARIOUS DEPARTMENTS

CAPITAL EXPENDITURES

	2017 Actual	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Beginning Fund Balance	\$ 7,546,173	\$ 8,451,939	\$ 7,690,882	\$ 7,690,882	\$ 4,925,992
Revenue	4,839,032	3,967,798	1,810,424	2,509,561	5,035,465
Expenditures	(3,933,266)	(4,728,855)	(4,820,000)	(5,274,451)	(8,225,000)
Ending Fund Balance	\$ 8,451,939	\$ 7,690,882	\$ 4,681,306	\$ 4,925,992	\$ 1,736,457

	2017 Actual	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Revenue					
40-00-000-?????-000					
345001 Interest on Investments	\$ 30,328	\$ 98,352	\$ 75,000	\$ 110,000	\$ 55,000
350002 Peters Twp Compost Agmt	9,000	4,500	4,500	4,500	4,500
350004 Canonsburg Compost Agmt	-	600	500	400	400
360008 General Fund Appropriation	4,087,050	3,609,279	1,224,136	1,547,373	1,250,565
370022 Boyce Corridor Contributions	33,333	-	-	-	-
370024 PEMA Grant Hays Rd	265,342	-	-	-	-
370025 PennDOT GLG Grant	-	-	411,288	411,288	-
370027 DCED Grant Boyce Road	-	-	-	276,000	-
380098 Proceeds from Bonds	-	-	-	-	3,500,000
380099 Miscellaneous Revenue	413,979	255,067	95,000	160,000	225,000
Total Revenue	\$ 4,839,032	\$ 3,967,798	\$ 1,810,424	\$ 2,509,561	\$ 5,035,465

	2017 Actual	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Expenditures					
General Government					
40-10-102-500???-000					
730 Bldg Mte-Interior & Exterior	\$ 57,532	\$ 44,851	\$ 100,000	\$ 100,000	\$ 220,000
731 Municipal Building Improvements	320,320	496,493	460,000	460,000	3,500,000
740 Staff Vehicles	-	38,476	-	-	-
750 Information Technology Equip	180,986	98,123	151,000	151,000	176,000
752 Cable Television Equipment	9,149	919	40,000	40,000	20,000
Total General Government	\$ 567,987	\$ 678,862	\$ 751,000	\$ 751,000	\$ 3,916,000

CAPITAL PROJECTS FUND
VARIOUS DEPARTMENTS

CAPITAL EXPENDITURES

	2017 Actual	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Public Safety					
40-20-???-500???-000					
201-740 Police Cars & Lights	\$ 114,494	\$ 139,476	\$ 97,000	\$ 97,000	\$ 143,000
201-745 Rt. 19 Corridor Cameras	-	-	25,000	25,000	25,000
201-746 Deer Culling Program	45,892	47,732	45,000	45,000	45,000
201-747 Mobile Data Units	5,932	5,795	6,000	6,000	20,000
201-749 Dispatch Center	747	-	10,000	10,000	-
201-750 Video Equipment	11,944	4,192	12,000	12,000	6,000
201-753 LPR Equipment	-	-	-	-	20,000
201-750 Software Upgrades	-	-	-	-	10,000
201-760 Office Equipment	165	-	-	-	5,000
201-761 Radios	2,538	-	4,000	4,000	4,000
201-762 Other Equipment	18,909	10,000	10,000	10,000	25,000
201-763 PBC System	-	-	60,000	60,000	-
201-780 BP Vests, Weapons & AEDs	5,203	6,449	6,000	6,000	10,000
202-730 Fire Station Maintenance	22,550	-	65,000	65,000	-
202-740 Fire Vehicles	715,063	5,324	-	-	-
Total Public Safety	\$ 943,437	\$ 218,968	\$ 340,000	\$ 340,000	\$ 313,000
Community Development					
40-30-301-500???-???					
702-000 GIS Digital Mapping	\$ 18,068	\$ 5,294	\$ 14,000	\$ 14,000	\$ 15,000
740-000 Staff Vehicles	-	23,200	-	-	-
Total Community Development	\$ 18,068	\$ 28,494	\$ 14,000	\$ 14,000	\$ 15,000

CAPITAL PROJECTS FUND
VARIOUS DEPARTMENTS

CAPITAL EXPENDITURES

	2017	2018	2019	2019	2020
	Actual	Actual	Budget	Estimate	Budget
Public Works					
40-40-???-500???-000					
401-740 Dump Trucks	\$ 158,937	\$ -	\$ 175,000	\$ 175,000	\$ 177,000
401-741 Other Trucks, CAT, Sweeper	184,534	192,172	138,000	138,000	210,000
401-745 Staff Vehicles	-	29,300	35,000	35,000	-
401-760 Groundsmaster Mowers	6,940	24,566	67,000	67,000	30,000
401-790 Other Equipment	105,675	102,950	163,000	163,000	20,000
404-720 Salt Brine Production System	-	-	-	50,000	-
404-721 Salt Storage	2,460	-	-	-	-
405-700 Storm-Related Expense	-	304,523	-	-	-
405-712 Storm Sewer Fund Approp.	400,000	300,000	500,000	500,000	500,000
406-741 Boyce Rd Corridor Improv.	36,843	832,085	-	69,555	-
406-743 Traffic Signals/Signs Upgrades	22,596	-	-	-	-
406-744 McMurray/McLaug/Panther	-	-	330,000	330,000	-
406-745 McMurray/Johnston	-	9,858	262,000	262,000	-
406-746 McLaughlin/McMillan/Lesn	-	-	-	-	140,000
406-747 Rt. 19 Signals/PennDOT	-	-	300,000	300,000	600,000
408-610 Annual Street Program	848,431	971,868	1,110,000	1,288,100	1,210,000
408-620 Sidewalk Projects	2,455	4,841	100,000	100,000	250,000
409-710 Refuse & Recycling Bins	-	-	-	14,703	-
411-725 Other Building Improvements	248,287	45,051	90,000	90,000	145,000
411-726 MAC Improvements	-	454,713	-	66,403	-
Total Public Works	\$ 2,017,158	\$ 3,271,927	\$ 3,270,000	\$ 3,648,761	\$ 3,282,000
Recreation					
40-40-???-500???-000					
415-710 Field Improvement Fund Appr.	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
415-720 Park Equipment Replacement	118,031	28,513	187,000	187,000	125,000
415-723 Pedestrian Bridge Replacemt.	23,532	1,472	23,000	23,180	-
415-724 Gilfillan Trail Improvements	-	-	150,000	-	150,000
415-742 Paddle Tennis Courts Maint.	-	-	-	-	25,000
415-751 Truxton Slope Repair	-	-	-	-	350,000
40-50-501-500???-000					
700 Property Acquisition	-	13,167	-	225,510	-
724 Tennis Bubble Replacement	62,038	-	-	-	-
725 Tennis & Golf Admin. Building	40,965	431,360	-	-	-
762 Other Equipment	-	-	15,000	15,000	-
Total Recreation	\$ 274,566	\$ 504,512	\$ 405,000	\$ 480,690	\$ 680,000
Library					
40-60-601-500???-000					
723 Space Renovations	\$ 112,050	\$ 26,092	\$ 40,000	\$ 40,000	\$ 19,000
Total Library	\$ 112,050	\$ 26,092	\$ 40,000	\$ 40,000	\$ 19,000
Total Expenditures	\$ 3,933,266	\$ 4,728,855	\$ 4,820,000	\$ 5,274,451	\$ 8,225,000

ENTERPRISE FUNDS

**SANITARY SEWER
FUND**

SANITARY SEWER FUND
PUBLIC WORKS

SANITARY SEWERS

	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>	<u>2019 Estimate</u>	<u>2020 Budget</u>
Beginning Net Position	\$ 3,537,945	\$ 4,374,909	\$ 5,652,223	\$ 5,652,223	\$ 5,610,331
Operating Revenue	6,926,885	7,229,804	7,228,053	7,163,053	7,448,300
Operating Expenses	<u>(5,630,290)</u>	<u>(5,607,075)</u>	<u>(6,875,007)</u>	<u>(6,904,893)</u>	<u>(7,398,645)</u>
Total Operating Income (Loss)	<u>1,296,595</u>	<u>1,622,729</u>	<u>353,046</u>	<u>258,160</u>	<u>49,655</u>
Non-Operating Revenue	32,065	89,734	45,000	105,000	75,000
Non-Operating Expenses	<u>(491,696)</u>	<u>(435,149)</u>	<u>(405,052)</u>	<u>(405,052)</u>	<u>(391,128)</u>
Total Non-Operating Rev. (Expenses)	<u>(459,631)</u>	<u>(345,415)</u>	<u>(360,052)</u>	<u>(300,052)</u>	<u>(316,128)</u>
Change in Net Position	836,964	1,277,314	(7,006)	(41,892)	(266,473)
Ending Net Position	4,374,909	5,652,223	5,645,217	5,610,331	5,343,858
Net Investment in Capital Assets	<u>(195,980)</u>	<u>(898,597)</u>	<u>(2,070,000)</u>	<u>(2,070,000)</u>	<u>(2,150,000)</u>
Ending Unrestricted Net Position	<u>\$ 4,178,929</u>	<u>\$ 4,753,626</u>	<u>\$ 3,575,217</u>	<u>\$ 3,540,331</u>	<u>\$ 3,193,858</u>

	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>	<u>2019 Estimate</u>	<u>2020 Budget</u>
Operating Revenue					
50-00-000-??????-000					
330450 Current Sewer User Fees	\$ 6,791,353	\$ 6,980,406	\$ 7,117,053	\$ 7,117,053	\$ 7,396,300
330456 Liened Sewer User Fees	(1,288)	31,618	15,000	11,000	11,000
330460 ALCOSAN Reimbursement	19,388	21,407	20,000	20,000	21,500
330502 Sanitary Sewer Permit Fees	106,000	188,500	70,000	10,000	15,000
380081 Lien Cost Reimbursement	<u>11,432</u>	<u>7,873</u>	<u>6,000</u>	<u>5,000</u>	<u>4,500</u>
Total Operating Revenue	<u>\$ 6,926,885</u>	<u>\$ 7,229,804</u>	<u>\$ 7,228,053</u>	<u>\$ 7,163,053</u>	<u>\$ 7,448,300</u>

Operating Expenses					
50-40-425-500???-000					
Personal Services					
101 Full-Time Wages	\$ 187,441	\$ 175,762	\$ 177,593	\$ 177,593	\$ 184,580
110 Overtime Wages	533	3,490	2,500	2,500	2,500
120 Part-Time Wages	462	152	500	500	500
162 Group Life Insurance	1,099	833	850	850	877
163 Medical Insurance	30,216	27,407	28,404	28,404	31,264
164 Workers' Compensation	1,103	1,128	1,313	1,313	1,063
166 Pension Costs	14,684	12,809	13,224	13,224	13,744
167 Long-term Disability Insurance	500	391	375	375	390
168 Post Retirement Plan	950	950	600	600	600
198 Social Security Expense	14,160	13,399	13,815	13,815	14,350
199 Overhead Distribution	<u>5,931</u>	<u>11,593</u>	<u>10,918</u>	<u>10,918</u>	<u>11,741</u>
Total Personal Services	<u>\$ 257,079</u>	<u>\$ 247,914</u>	<u>\$ 250,092</u>	<u>\$ 250,092</u>	<u>\$ 261,609</u>

SANITARY SEWER FUND
PUBLIC WORKS

SANITARY SEWERS

	<u>2017</u> Actual	<u>2018</u> Actual	<u>2019</u> Budget	<u>2019</u> Estimate	<u>2020</u> Budget
Contractual Services					
202 Sewer Processing Fees	\$ 3,563,573	\$ 3,735,849	\$ 4,021,700	\$ 4,034,750	\$ 4,307,500
210 Professional Svcs-Legal	8,212	24,887	20,000	20,000	25,000
211 Professional Svcs-Engineering	23,321	61,390	30,000	30,000	30,000
212 Engineering-Corrective Action	105,062	10,745	150,000	150,000	150,000
216 Engineering-Brush Run	129,216	9,139	-	-	-
221 Flood Insurance	3,185	3,247	4,100	4,100	3,800
240 Water and Sewerage	10,724	8,802	12,400	25,000	26,000
242 Electricity	45,470	56,646	52,100	52,100	53,150
250 Corrective Action-Sewer Rehab	673,243	547,125	1,350,000	1,350,000	1,475,000
258 Repairs & Maint-Mech. Equip.	7,407	19,714	35,000	35,000	95,000
262 Sewer Billing & Collection	48,474	102,289	82,000	75,000	78,000
290 Other Contractual Services	4,812	4,019	5,000	5,000	5,000
Total Contractual Services	\$ 4,622,699	\$ 4,583,852	\$ 5,762,300	\$ 5,780,950	\$ 6,248,450
Commodities					
315 Construction Supplies	\$ 690	\$ 11,186	\$ 20,000	\$ 20,000	\$ 20,000
318 Sewer Maintenance Supplies	2,675	4,339	6,500	6,500	6,500
350 Protective Wearing Apparel	358	261	350	350	350
390 Other Supplies	1,138	3,343	5,000	5,000	5,000
Total Commodities	\$ 4,861	\$ 19,129	\$ 31,850	\$ 31,850	\$ 31,850
Distributed Costs					
601 Dist. Vehicle Costs	\$ 8,077	\$ 8,279	\$ 8,445	\$ 8,445	\$ 8,614
602 Depreciation Expense	691,715	724,905	790,000	801,236	815,000
603 Dist. Data Processing Costs	45,859	22,996	32,320	32,320	33,122
Total Distributed Costs	\$ 745,651	\$ 756,180	\$ 830,765	\$ 842,001	\$ 856,736
Total Operating Expenses	\$ 5,630,290	\$ 5,607,075	\$ 6,875,007	\$ 6,904,893	\$ 7,398,645
Total Operating Income (Loss)	<u>\$ 1,296,595</u>	<u>\$ 1,622,729</u>	<u>\$ 353,046</u>	<u>\$ 258,160</u>	<u>\$ 49,655</u>
Non-Operating Revenues					
50-00-000-??????-???					
345001 Interest on Investments	\$ 32,065	\$ 89,734	\$ 45,000	\$ 105,000	\$ 75,000
Total Non-Operating Revenues	\$ 32,065	\$ 89,734	\$ 45,000	\$ 105,000	\$ 75,000

SANITARY SEWER FUND
PUBLIC WORKS

SANITARY SEWERS

	<u>2017</u> <u>Actual</u>	<u>2018</u> <u>Actual</u>	<u>2019</u> <u>Budget</u>	<u>2019</u> <u>Estimate</u>	<u>2020</u> <u>Budget</u>
Non-Operating Expenses					
50-40-425-500???-???					
401-000 Bond Payments-Principal	\$ 351,564	\$ 333,826	\$ 341,352	\$ 341,352	\$ 350,561
401-001 Bonds Payable Allocation	(351,564)	(333,826)	(341,352)	(341,352)	(350,561)
402-000 Bond Payments-Interest	399,859	425,071	398,333	398,333	387,759
403-000 Note Payments-Principal	237,000	237,000	237,000	237,000	237,000
403-001 Note Payable Allocation	(237,000)	(237,000)	(237,000)	(237,000)	(237,000)
404-000 Note Payments-Interest	13,437	10,078	6,719	6,719	3,369
405-000 Bond Issuance Cost	78,400	-	-	-	-
Total Non-Operating Expenses	<u>\$ 491,696</u>	<u>\$ 435,149</u>	<u>\$ 405,052</u>	<u>\$ 405,052</u>	<u>\$ 391,128</u>
Total Non-Operating Rev (Expenses)	<u>\$ (459,631)</u>	<u>\$ (345,415)</u>	<u>\$ (360,052)</u>	<u>\$ (300,052)</u>	<u>\$ (316,128)</u>

TOWNSHIP
SCHOOL DISTRICT
MAGAZINE
FUND

TOWNSHIP/SCHOOL DISTRICT MAGAZINE FUND
UPPER ST. CLAIR TODAY MAGAZINE

ADMINISTRATION

	2017 Actual	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Beginning Net Position	\$ 173,542	\$ 172,864	\$ 168,268	\$ 168,268	\$ 147,268
Operating Revenue	162,131	157,676	166,250	155,850	156,000
Operating Expenses	(162,809)	(162,272)	(181,150)	(176,850)	(174,150)
Total Operating Income (Loss)	<u>(678)</u>	<u>(4,596)</u>	<u>(14,900)</u>	<u>(21,000)</u>	<u>(18,150)</u>
Change in Net Position	<u>(678)</u>	<u>(4,596)</u>	<u>(14,900)</u>	<u>(21,000)</u>	<u>(18,150)</u>
Ending Net Position	<u>\$ 172,864</u>	<u>\$ 168,268</u>	<u>\$ 153,368</u>	<u>\$ 147,268</u>	<u>\$ 129,118</u>
	2017 Actual	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Operating Revenue					
51-00-000-367???-000					
001 Advertising Fees	\$ 162,131	\$ 157,676	\$ 162,000	\$ 155,850	\$ 156,000
004 Website Revenue	-	-	4,250	-	-
Total Operating Revenue	<u>\$ 162,131</u>	<u>\$ 157,676</u>	<u>\$ 166,250</u>	<u>\$ 155,850</u>	<u>\$ 156,000</u>
Operating Expenses					
51-10-102-500???-000					
101 Steering Committee Payments	\$ 4,000	\$ 3,500	\$ 4,000	\$ 4,000	\$ 4,000
111 Editorial Staff	36,370	37,590	38,000	38,000	38,000
121 Office Management	10,176	11,371	13,000	13,000	12,000
215 Photography Costs	1,600	1,800	2,000	2,000	2,000
243 Telephone	-	200	200	200	200
275 Printing Costs	49,255	44,895	49,000	49,000	50,000
278 Postage	11,340	12,206	13,000	13,000	13,000
280 Mileage	261	228	350	350	350
290 Commissions	26,807	28,722	31,000	31,000	31,000
292 Graphic Art Services	14,812	15,604	16,000	16,000	16,000
293 Website Expenses	-	500	4,250	-	-
300 Office Furniture	-	-	600	600	500
301 Office Supplies	3,398	133	750	750	500
302 Software Licenses	438	1,351	2,500	2,500	1,250
304 Publicity Material/Marketing	2,015	1,600	1,500	1,500	1,600
390 Other Supplies	1,422	1,657	3,000	3,000	1,800
400 Bad Debt Expense	-	-	1,000	1,000	1,000
602 Depreciation Expense	915	915	1,000	950	950
Total Operating Expenses	<u>\$ 162,809</u>	<u>\$ 162,272</u>	<u>\$ 181,150</u>	<u>\$ 176,850</u>	<u>\$ 174,150</u>
Total Operating Income (Loss)	<u>\$ (678)</u>	<u>\$ (4,596)</u>	<u>\$ (14,900)</u>	<u>\$ (21,000)</u>	<u>\$ (18,150)</u>

**BOYCE MAYVIEW
COMMUNITY & RECREATION CENTER
FUNDS**

BOYCE MAYVIEW COMMUNITY & RECREATION CENTER FUND
RECREATION

OPERATIONS & MAINTENANCE

	2017 Actual	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Beginning Net Position	\$ 8,550,152	\$ 9,439,923	\$ 9,948,976	\$ 9,948,976	\$ 9,991,863
Operating Revenue	4,389,288	4,172,500	4,224,261	4,080,229	4,116,735
Operating Expenses	(3,430,066)	(3,625,673)	(4,014,484)	(4,047,566)	(4,110,264)
Total Operating Income (Loss)	959,222	546,827	209,777	32,663	6,471
Non-Operating Revenue	1,229,523	1,294,779	1,277,928	1,322,928	1,288,346
Non-Operating Expenses	(650,755)	(684,335)	(664,486)	(664,486)	(642,806)
Total Non-Operating Rev. (Expenses)	578,768	610,444	613,442	658,442	645,540
Change in Net Position	1,537,990	1,157,271	823,219	691,105	652,011
Capital Contribution					
Less: Depreciation - Building	(648,218)	(648,218)	(648,218)	(648,218)	(648,218)
Ending Net Position	9,439,923	9,948,976	10,123,977	9,991,863	9,995,656
Net Investment in Capital Assets	(2,504,365)	(2,403,001)	(6,153,001)	(2,590,618)	(5,935,618)
Ending Unrestricted Net Position	\$ 6,935,558	\$ 7,545,975	\$ 3,970,976	\$ 7,401,245	\$ 4,060,038

	2017 Actual	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Operating Revenue					
53-00-000-??????-000					
Membership Revenue					
350003 Combined Memberships	\$ 3,023,840	\$ 2,784,773	\$ 2,800,000	\$ 2,746,800	\$ 2,746,800
350004 Daily Admissions	312,970	333,565	320,000	335,000	335,000
350005 Three Month Memberships	80,195	61,506	65,000	58,500	58,500
Program Revenue					
367003 Fitness Programs	138,931	162,759	155,000	110,000	115,000
367017 Aquatic Programs	196,874	176,414	175,000	152,000	160,000
367022 Misc. Self Supporting Fees	6,465	7,902	6,000	12,000	9,000
Facility Revenue					
380010 Non-Aquatic Facility Fees	14,958	15,318	13,000	15,000	15,000
380011 Aquatic Facility Fees	89,525	88,802	90,000	65,000	80,000
380012 Party Rental Extra Fees	1,565	184	2,000	500	1,000
Other Revenue					
360008 General Fund Appropriation	467,123	495,451	544,961	549,329	555,435
370001 Babysitting Services	25,946	22,667	23,000	15,500	17,000
370010 Vending Revenue	6,888	5,284	6,800	3,100	3,500
370020 Indoor Facility Misc. Rev.	23,484	17,361	23,000	17,000	20,000
370021 Outdoor Pool Misc. Rev.	524	514	500	500	500
Total Operating Revenue	\$ 4,389,288	\$ 4,172,500	\$ 4,224,261	\$ 4,080,229	\$ 4,116,735

BOYCE MAYVIEW COMMUNITY & RECREATION CENTER FUND
RECREATION

OPERATIONS & MAINTENANCE

	2017 Actual	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Indoor Facility Operating Expenses					
53-50-501-500???-000					
Indoor Personal Services					
101 Full-Time Wages	\$ 768,891	\$ 822,622	\$ 909,406	\$ 909,406	\$ 935,948
110 Overtime Wages	16,175	16,412	17,430	17,430	19,150
120 Part-Time Wages	724,415	758,648	799,550	810,550	841,050
162 Group Life Insurance	4,702	4,510	4,727	4,727	4,783
163 Medical Insurance	228,972	201,394	251,396	251,396	245,166
164 Workers' Compensation	84,079	86,041	100,081	100,081	81,055
166 Pension Costs	47,191	50,507	60,459	60,459	62,267
167 Long-term Disability Insurance	2,221	2,060	2,101	2,101	2,162
168 Post Retirement Plan	1,450	1,450	2,000	2,000	2,000
198 Social Security Expense	111,932	118,513	132,069	132,910	137,405
Total Indoor Personal Services	\$ 1,990,028	\$ 2,062,157	\$ 2,279,219	\$ 2,291,060	\$ 2,330,986
Indoor Contractual Services					
220 Liability Insurance	\$ 44,264	\$ 45,947	\$ 48,655	\$ 48,655	\$ 51,740
230 Association Dues	10,886	9,649	12,100	12,100	8,500
231 Travel & Conference Expense	3,377	5,105	16,250	16,250	16,250
232 Personnel Training	1,130	1,945	2,500	2,500	2,500
240 Water and Sewerage	42,900	45,475	49,500	49,500	49,500
241 Natural Gas	36,466	42,591	47,300	47,300	47,300
242 Electricity	242,089	228,184	243,800	243,800	243,800
243 Telephone	1,728	1,672	2,000	2,000	2,000
250 Repair/Maint-Office Equip.	5,727	1,383	3,000	3,000	3,000
251 Repair/Maint-Recreation Equip.	18,398	18,683	10,100	10,100	15,100
255 Building Maintenance	72,871	121,616	86,000	86,000	86,000
256 Pool Maintenance	69,150	48,240	60,000	60,000	60,000
259 Flooring Replacements/Imprvmts.	29,778	23,567	45,000	45,000	45,000
262 Uniforms	2,733	3,546	8,500	9,000	9,000
275 Printing & Duplicating	13,840	10,731	35,500	37,000	36,500
278 Postage	5,504	6,018	6,000	6,000	6,000
290 Other Contractual Services	230,512	327,199	295,000	295,000	305,000
297 Interest Expense	-	-	1,000	-	-
298 Credit Card Fees	92,757	89,726	100,000	115,000	115,000
299 Internet Connection Costs	15,205	13,350	20,000	20,000	20,000
Total Indoor Contractual Services	\$ 939,315	\$ 1,044,627	\$ 1,092,205	\$ 1,108,205	\$ 1,122,190

BOYCE MAYVIEW COMMUNITY & RECREATION CENTER FUND
RECREATION

OPERATIONS & MAINTENANCE

	2017 Actual	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Indoor Commodities					
300 Office Furniture & Equipment	\$ 6,647	\$ 3,003	\$ 7,500	\$ 7,500	\$ 7,500
301 Expendable Office Supplies	13,786	12,193	17,950	17,950	15,250
302 Books & Subscriptions	41	57	200	200	200
304 Publicity Material/Marketing	60,762	64,431	90,000	90,000	91,500
306 Building Maintenance Supplies	45,688	50,944	57,000	57,000	49,500
307 Tools & Equipment	13,991	9,869	20,000	20,000	15,000
326 Department Specific Supplies	16,923	21,487	30,500	30,500	30,500
329 Pool Chemicals	12,703	17,598	25,000	25,000	25,000
390 Other Supplies	14,669	20,083	13,500	14,775	15,275
Total Indoor Commodities	\$ 185,210	\$ 199,665	\$ 261,650	\$ 262,925	\$ 249,725
Distributed Costs					
602 Depreciation Expense - Equip.	\$ 111,486	\$ 117,600	\$ 140,000	\$ 140,000	\$ 155,000
603 Dist. Data Processing Costs	45,859	45,992	64,641	64,641	66,245
Total Distributed Costs	\$ 157,345	\$ 163,592	\$ 204,641	\$ 204,641	\$ 221,245
Total Indoor Facility Operating Exp.	\$ 3,271,898	\$ 3,470,041	\$ 3,837,715	\$ 3,866,831	\$ 3,924,146
Outdoor Pool Facility Operating Expenses 53-50-510-500???-???					
Outdoor Personal Services					
120 Part-Time Wages	\$ 86,343	\$ 86,558	\$ 91,750	\$ 98,500	\$ 103,500
198 Social Security Expense	6,605	6,622	7,019	7,535	7,918
Total Outdoor Personal Services	\$ 92,948	\$ 93,180	\$ 98,769	\$ 106,035	\$ 111,418
Outdoor Contractual Services					
232 Personnel Training	\$ 202	\$ -	\$ 500	\$ 500	\$ 500
240 Water and Sewerage	11,367	12,461	13,000	13,000	13,000
256 Pool Maintenance	25,210	20,576	30,000	30,000	30,000
262 Uniforms	1,078	1,486	2,000	2,000	2,000
290 Other Contractual Services	-	10,451	500	500	500
Total Outdoor Contractual Services	\$ 37,857	\$ 44,974	\$ 46,000	\$ 46,000	\$ 46,000

BOYCE MAYVIEW COMMUNITY & RECREATION CENTER FUND
RECREATION

OPERATIONS & MAINTENANCE

	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>	<u>2019 Estimate</u>	<u>2020 Budget</u>
Outdoor Commodities					
306 Pool Maintenance Supplies	\$ 10,921	\$ 724	\$ 10,000	\$ 10,000	\$ 10,000
326 Aquatics Supplies	10,206	10,661	11,000	11,000	11,000
329 Pool Chemicals	4,783	4,548	9,500	6,000	6,000
390 Other Supplies	1,453	1,545	1,500	1,700	1,700
Total Outdoor Commodities	\$ 27,363	\$ 17,478	\$ 32,000	\$ 28,700	\$ 28,700
Total Outdoor Facility Operating Exp.	\$ 158,168	\$ 155,632	\$ 176,769	\$ 180,735	\$ 186,118
Total Operating Expenses	\$ 3,430,066	\$ 3,625,673	\$ 4,014,484	\$ 4,047,566	\$ 4,110,264
Total Operating Income (Loss)	\$ 959,222	\$ 546,827	\$ 209,777	\$ 32,663	\$ 6,471
	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>	<u>2019 Estimate</u>	<u>2020 Budget</u>
Non-Operating Revenues					
53-00-000-?????-???					
345001-000 Interest on Investments	\$ 24,809	\$ 93,146	\$ 80,000	\$ 125,000	\$ 95,000
360008-000 Transfer In-Debt Service	1,204,714	1,201,633	1,197,928	1,197,928	1,193,346
Total Non-Operating Revenues	\$ 1,229,523	\$ 1,294,779	\$ 1,277,928	\$ 1,322,928	\$ 1,288,346
Non-Operating Expenses					
53-50-501-500???-???					
501-000 Bond Payments-Principal	\$ 553,959	\$ 523,184	\$ 533,442	\$ 533,442	\$ 550,540
501-001 Bonds Payable Allocation	(553,959)	(523,184)	(533,442)	(533,442)	(550,540)
505-000 Bond Issuance Costs	-	-	-	-	-
511-000 Bond Payments-Interest	650,755	684,335	664,486	664,486	642,806
Total Non-Operating Expenses	\$ 650,755	\$ 684,335	\$ 664,486	\$ 664,486	\$ 642,806
Total Non-Operating Rev. (Expenses)	\$ 578,768	\$ 610,444	\$ 613,442	\$ 658,442	\$ 645,540

COMMUNITY & RECREATION CENTER CAPITAL PROJECTS ACCOUNT
RECREATION

CAPITAL IMPROVEMENTS

	2017 Actual	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Revenue					
54-00-000-?????-000					
360053 Transfer from C&RC Fund	\$ 984,031	\$ 639,973	\$ 289,777	\$ 157,663	\$ 101,471
360602 Depreciation Credit	111,486	117,600	140,000	140,000	155,000
Total Revenue	\$ 1,095,517	\$ 757,573	\$ 429,777	\$ 297,663	\$ 256,471
	2017 Actual	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Expenses					
C&RC Administration					
54-50-501-500600-???					
001 Comm. Room Furniture	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 5,000
098 General Furniture	-	-	-	-	35,000
099 Computer Equipment	1,472	32,015	243,000	181,157	158,000
Total C&RC Administration	\$ 1,472	\$ 32,015	\$ 248,000	\$ 186,157	\$ 198,000
C&RC Fitness					
54-50-501-500600-???					
301 Arc Trainers	\$ 30,595	\$ -	\$ -	\$ -	\$ -
302 Treadmills	12,478	43,498	-	-	40,800
303 Ellipticals	21,728	16,748	40,000	43,000	28,900
304 Upright Bikes	-	28,716	9,000	6,000	24,250
306 Other Cardio Equipment	21,246	10,064	-	-	10,500
310 Dumbbell Sets	18,545	-	-	-	-
Total C&RC Fitness	\$ 104,592	\$ 99,026	\$ 49,000	\$ 49,000	\$ 104,450
C&RC Aquatics					
54-50-501-500600-???					
401 Chaise Lounge Chairs	\$ 4,202	\$ 3,657	\$ 5,000	\$ 4,460	\$ 5,000
420 Swim Suit Dryer	-	-	-	-	-
421 Pool Equipment	-	-	88,000	88,000	2,800
Total C&RC Aquatics	\$ 4,202	\$ 3,657	\$ 93,000	\$ 92,460	\$ 7,800
C&RC Maintenance					
54-50-501-500600-???					
505 Pool Maintenance & Repairs	\$ -	\$ -	\$ -	\$ -	\$ 100,000
507 HVAC Equipment	-	-	1,000,000	-	1,000,000
508 Other General Equipment	-	15,698	-	-	43,000
509 Building Improvements	-	-	2,500,000	-	2,500,000
Total C&RC Maintenance	\$ -	\$ 15,698	\$ 3,500,000	\$ -	\$ 3,643,000
Total Expenses	\$ 110,266	\$ 150,396	\$ 3,890,000	\$ 327,617	\$ 3,953,250

SINKING FUND

SINKING FUND
DEBT SERVICE

DEBT SERVICE

	2017 Actual	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue	3,515,028	3,562,373	3,524,896	3,524,896	3,981,075
Expenditures	(3,515,028)	(3,562,373)	(3,524,896)	(3,524,896)	(3,981,075)
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	2017 Actual	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Revenue					
Transfer from General Fund	\$ 1,308,454	\$ 1,348,879	\$ 1,343,564	\$ 1,343,564	\$ 1,809,040
Transfer from Sanitary Sewer Fund	1,001,860	1,005,975	983,404	983,404	978,689
Transfer from Boyce Mayview C&RC Fund	1,204,714	1,207,519	1,197,928	1,197,928	1,193,346
Total Revenue	<u>\$ 3,515,028</u>	<u>\$ 3,562,373</u>	<u>\$ 3,524,896</u>	<u>\$ 3,524,896</u>	<u>\$ 3,981,075</u>
Expenditures					
2011 General Obligation Bonds-Principal	80,000	-	-	-	-
2012 General Obligation Bonds-Principal	270,000	-	-	-	-
2015 General Obligation Note-Principal	710,000	710,000	710,000	710,000	710,000
2016 General Obligation Bonds-Principal	880,000	830,000	845,000	845,000	875,000
2017A General Obligation Bonds-Principal	-	110,000	115,000	115,000	120,000
2017B General Obligation Bonds-Principal	70,000	300,000	305,000	305,000	305,000
2020 General Obligation Bonds-Principal *	-	-	-	-	180,000
2011 General Obligation Bonds-Interest	152,141	-	-	-	-
2012 General Obligation Bonds-Interest	140,066	-	-	-	-
2015 General Obligation Note-Interest	40,312	30,234	20,156	20,156	10,106
2016 General Obligation Bonds-Interest	991,437	1,102,674	1,057,075	1,057,075	1,022,675
2017A General Obligation Bonds-Interest	131,678	248,395	246,145	246,145	243,795
2017B General Obligation Bonds-Interest	49,394	231,070	226,520	226,520	221,183
2020 General Obligation Bonds-Interest *	-	-	-	-	293,316
Total Expenditures	<u>\$ 3,515,028</u>	<u>\$ 3,562,373</u>	<u>\$ 3,524,896</u>	<u>\$ 3,524,896</u>	<u>\$ 3,981,075</u>

* The 2020 General Obligations Bond figures presented above are included to demonstrate budgetary capacity for potential new debt that could be considered in 2020. The Township has neither incurred nor committed to a 2020 bond issuance. Please refer to page *viii* of the enclosed Budget Message for additional information on this item.

APPENDIX

**PERSONNEL
SCHEDULE**

APPENDIX A
PERSONNEL INFORMATION



STAFF LEVEL CHANGES – FULL TIME PERSONNEL

Department	2019 Staff Level	2020 Staff Level	Increase/(Decrease)
Administration	8	8	0

Explanation: No staff level changes expected in 2020.

Finance	3.5	3.5	0
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Explanation: No staff level changes expected in 2020.

Information Technology	6	6	0
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Explanation: No staff level changes expected in 2020.

Police	35	35	0
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Explanation: No staff level changes expected in 2020.

Community Development	6	6	0
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Explanation: No staff level changes expected in 2020.

Public Works - Administration	9.5	9.5	0
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Public Works - Laborers	25	25	0
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Explanation: No staff level changes are budgeted for 2020, but it should be noted that the laborer count was temporarily increased by 1 employee for the 2019 budget for succession planning purposes, with the intent of returning to 24 laborers at some point in 2020.

Recreation	18	19	1
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Explanation: In response to the C&RC facility study, a new marketing position is included in the 2020 budget.

Library	9	9	0
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Explanation: No staff level changes expected in 2020.

STAFF LEVEL CHANGES – PART-TIME PERSONNEL

Administration	0	0	0
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Community Development	1	1	0
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Public Works - Summer Laborers	18	18	0
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Recreation	345	345	0
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Library	21	22	1
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**PERSONNEL
SCHEDULE**

APPENDIX A
PERSONNEL INFORMATION



FULL-TIME POSITIONS

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
MANAGEMENT										
Township Manager	1	1	1	1	1	1	1	1	1	1
Asst. Township Manager/Director of Administration	1	1	1	1	1	1	1	1	1	1
Chief of Police	1	1	1	1	1	1	1	1	1	1
Director of Finance	1	1	1	1	1	1	1	1	1	1
Deputy Chief of Police	1	1	1	0	0	0	0	0	0	0
Director of Public Works	1	1	1	1	1	1	1	1	1	1
Director of Planning & Community Development	1	1	1	1	1	1	1	1	1	1
Director of Information Technology	1	1	1	1	1	1	1	1	1	1
Director of the Library	1	1	1	1	1	1	1	1	1	1
Director of Recreation & Leisure Services	1	1	1	1	1	1	1	1	1	1
Management Subtotal	10	10	10	9						
ADMINISTRATION										
Executive Asst. - Office of the Township Manager	1	1	1	1	1	1	1	1	1	1
Administrative Assistant	3	3	3	3	3	3	3	3	3	3
Office Assistant	1	1	1	1	1	1	1	1	1	1
Human Resources Administrator	0	0	0	0	0	1	1	1	1	1
Administration Subtotal	5	5	5	5	5	6	6	6	6	6
FINANCE										
Accounting Manager	1	1	1	1	1	1	1	1	1	1
Payroll & Finance Accountant	1	1	0	0	0	0	0	0	0	0
Payroll Accountant	0	0	1	1	1	1	1	1	1	1
Financial Support Specialist	0	0	0	0	0	0	0	0	0	0.5
Finance/Recreation Accountant	0	0	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0
Finance Subtotal	2	2	2.5							
INFORMATION TECHNOLOGY										
Database/Support Technician	1	1	0	0	0	0	0	0	0	0
Operations/Network Supervisor	0	0	0	0	0	0	0	0	1	1
Operations/Network Administrator	1	1	1	1	1	1	1	1	0	0
Public Access Television Coordinator	0	1	1	1	1	1	1	1	1	1
Public Safety Technician	0	0	0	1	1	1	1	1	1	1
Support Technician II	0	0	0	0	0	0	0	0	1	1
Support Technician I	1	1	2	2	2	2	2	2	1	1
Information Technology Subtotal	3	4	4	5						

**PERSONNEL
SCHEDULE**

APPENDIX A
PERSONNEL INFORMATION



FULL-TIME POSITIONS (Continued)

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
POLICE										
Uniformed Police Officer	26	26	26	26	27	27	27	27	27	27
Police Dispatcher	4	4	4	4	4	4	4	4	4	4
Technical Services Coordinator	1	1	1	1	1	1	1	1	1	1
Records Coordinator	1	1	1	1	1	1	1	1	1	1
Confidential Secretary to the Chief	1	1	1	1	1	1	1	1	1	1
Police Subtotal	33	33	33	33	34	34	34	34	34	34
COMMUNITY DEVELOPMENT										
Planning & Zoning Assistant	0	0	0	0	0	0	0	0	1	1
Planning & Zoning Coordinator	0	0	1	1	1	1	1	1	0	0
Chief Inspector	1	1	1	1	1	1	1	1	1	1
Code Enforcement Officer	1	1	1	1	1	1	1	1	1	1
Secretary to the Dir. of Community Development	1	1	1	0	0	0	0	0	0	0
Department Secretary	2	1	1	1	1	1	2	2	2	2
Community Development Subtotal	5	4	5	4	4	4	5	5	5	5
PUBLIC WORKS ADMINISTRATION										
Superintendent of Operations	1	1	1	1	1	1	1	1	1	1
Superintendent of Projects	1	1	1	1	1	1	1	1	1	1
Superintendent of Public Improvements	1	1	1	1	1	1	1	1	1	1
Buildings/Grounds & Sustainability Admin.	1	1	1	1	1	1	0	0	0	0
Buildings/Grounds Administrator	0	0	0	0	0	0	0.5	0.5	0.5	0.5
Sustainability Administrator	0	0	0	0	0	0	0	0	1	1
Park & Forestry Administrator	1	1	1	1	1	1	1	1	1	1
Department Coordinator	1	1	1	1	0	0	0	0	0	0
Confidential Secretary to the Director	1	1	1	1	1	1	1	1	1	1
Public Works Clerk	1	1	1	1	1	1	1	1	1	1
Department Secretary	0	0	0	0	1	1	1	1	1	1
Public Works Administration Subtotal	8	8	8	8	8	8	7.5	7.5	8.5	8.5
PUBLIC WORKS LABORERS										
Laborer	21	21	21	21	21	21	21	21	22	22
Mechanic	2	2	2	2	2	2	2	2	2	2
Heavy Equipment Operator	1	1	1	1	1	1	1	1	1	1
Public Works Laborers Subtotal	24	24	25	25						

**PERSONNEL
SCHEDULE**

APPENDIX A
PERSONNEL INFORMATION



FULL-TIME POSITIONS (Continued)

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
RECREATION										
Asst. Director of Recreation & Leisure Svcs	1	1	1	1	1	1	1	1	1	1
Membership & Marketing Supervisor	1	1	1	1	1	1	1	1	1	1
Marketing Coordinator	0	0	0	0	0	0	0	0	0	1
Aquatics Supervisor	1	1	1	1	1	1	1	1	1	1
Building Maintenance Supervisor	1	1	1	1	1	1	0	0	0	0
Buildings/Grounds Administrator	0	0	0	0	0	0	0.5	0.5	0.5	0.5
Fitness Supervisor	1	1	1	1	1	1	1	1	1	1
Aquatics Coordinator	1	1	1	1	1	1	1	1	1	1
Guest Relations Coordinator	1	1	1	1	1	1	1	1	1	1
Membership Specialist	1	1	1	1	1	1	1	1	1	1
Group Exercise Coordinator	1	1	1	1	1	1	1	1	1	1
Exercise Physiologist	1	1	0	0	0	0	0	0	0	0
Fitness Coordinator	0	0	1	1	1	1	1	1	1	1
Building Maintenance Custodian	2	2	2	2	2	3	3	3	3	3
Community Program Coordinator	1	1	1	1	1	1	1	1	1	1
Asst. Programs & Older Adults Coordinator	0	0	0	0	1	1	1	1	1	1
Office Secretary	1	1	1	1	1	1	1	1	1	1
Recreation Accountant	0	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0
Financial Support Specialist	0	0	0	0	0	0	0	0	0	0.5
Facility/Banquet Rental Coordinator	1	1	1	1	1	1	1	1	1	1
Recreation Subtotal	15	16	16	16	17	17.5	17.0	17.0	17.0	18.0
LIBRARY										
Head of Youth Services	1	1	1	1	1	1	1	1	1	1
Youth Services Librarian	1	1	1	1	1	1	1	1	1	1
Head of Technical Services	1	1	1	1	1	1	1	1	1	1
Circulation Coordinator	1	1	1	1	1	1	1	1	1	1
Youth Services Library Specialist	1	1	1	1	1	1	1	1	1	1
Technical Services Assistant	1	1	1	1	1	1	1	1	1	1
Secretary to the Director of the Library	1	1	1	1	1	1	1	1	1	1
Reference Librarian	1	1	1	1	1	1	0	0	0	0
Programs & Outreach Services Librarian	0	0	0	0	0	0	1	1	1	1
Library Subtotal	8	8	8	8	8	8	8	8	8	8
Total Full-Time Positions	113	114	115	114	116	118	118	118	120	121

**PERSONNEL
SCHEDULE**

APPENDIX A
PERSONNEL INFORMATION



PART-TIME POSITIONS

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
ADMINISTRATION										
Department Secretary	1	1	0	0	0	0	0	0	0	0
COMMUNITY DEVELOPMENT										
Fire Marshal	1	1	1	1	1	1	1	1	1	1
Department Secretary	0	1	0	1	1	1	0	0	0	0
PUBLIC WORKS SUMMER LABORERS										
Part-Time Seasonal	17	17	17	17	17	19	21	18	18	18
RECREATION										
Aquatics Part-Time Staff	73	109	111	116	127	137	122	120	120	120
Fitness Part-Time Staff	32	52	57	64	73	72	77	76	76	76
Guest Relations Part-Time Staff	33	40	51	55	54	48	48	49	49	49
Membership Part-Time Staff	5	17	26	25	27	29	27	27	27	27
Other Part-Time & Seasonal Staff	156	98	99	92	89	69	73	73	73	73
LIBRARY										
Acquisition Coordinator	1	1	1	1	1	1	1	1	1	0
Reference Librarians	5	5	7	7	7	7	7	6	6	6
Library Assistants	12	12	10	10	14	14	14	14	14	14
Library Pages	3	0	0	0	0	0	0	0	0	0
Library Specialists	4	4	5	5	0	0	0	0	0	0
Youth Services Library Specialists	0	0	0	0	3	3	3	3	3	3
Adult Services Library Specialists	0	0	0	0	0	0	0	0	0	2
Total Part-Time Personnel	343	358	385	394	414	401	394	388	388	389

**SALARY &
WAGE SCALE**

APPENDIX A
PERSONNEL INFORMATION



NON-CONTRACTUAL SALARY & WAGE SCALE

Department	Position	Pay Grade	2020 Minimum	2020 Maximum
Administration	Township Manager	1	119,436	189,904
Administration Police	Assistant Township Manager/Director of Administration Chief of Police	2	103,593	148,563
Finance Information Technology Public Works Recreation	Director of Finance Director of Information Technology Director of Public Works Director of Recreation and Leisure Services	3	90,081	129,186
Community Development Library	Director of Planning and Community Development Director of the Library	4	80,071	114,830
Public Works Public Works Public Works	Superintendent of Public Improvements Superintendent of Operations Superintendent of Projects	5	72,792	104,392
Community Development Public Works Public Works	Fire Marshall Buildings & Grounds Administrator Park & Forestry Administrator	6	66,175	94,902
Administration Community Development Finance Information Technology Police Recreation	Human Resources Administrator Chief Inspector Accounting Manager Operations/Network Supervisor Technical Services Coordinator Assistant Director of Recreation and Leisure Services	7	60,159	86,274
Open	Open	8	54,690	78,432
Administration Community Development Information Technology Library Library Public Works Recreation Recreation	Executive Assistant - Township Manager Code Enforcement Officer Public Safety Technician Head of Technical Services Head of Youth Services Sustainability Administrator C&RC Fitness Supervisor C&RC Membership & Marketing Supervisor	9	49,719	71,301
Administration Community Development Finance Information Technology	Administrative Assistant - Assistant Township Manager Planning & Land Use Assistant Payroll Accountant Public Access Television Coordinator	10	45,199	64,820

**SALARY &
WAGE SCALE**

APPENDIX A
PERSONNEL INFORMATION



NON-CONTRACTUAL SALARY & WAGE SCALE (Continued)

Department	Position	Pay Grade	2020 Minimum	2020 Maximum
Administration	Administrative Assistant - Administration	11	41,090	58,927
Administration	Senior Administrative Assistant - Finance			
Community Development	Department Secretary			
Finance	Financial Support Specialist			
Information Technology	Support Technician I			
Library	Programs & Outreach Services Librarian			
Library	Youth Services Librarian			
Recreation	C&RC Aquatics Supervisor			
Recreation	C&RC Fitness Coordinator			
Recreation	C&RC Guest Relations Coordinator			
Recreation	Community Program Coordinator			
Open	Open	12	37,355	53,570
Library	Circulation Coordinator	13	33,958	48,700
Library	Secretary to the Director of the Library			
Police	Confidential Secretary to the Chief of Police			
Public Works	Confidential Secretary to the Director of Public Works			
Public Works	Department Secretary			
Recreation	C&RC Marketing Coordinator			
Recreation	C&RC Membership Specialist			
Recreation	C&RC Facility/Banquet Rental Coordinator			
Recreation	Office Secretary			
Administration	Office Assistant	14	30,871	44,273
Police	Records Coordinator			
Recreation	Assistant Programs and Older Adults Coordinator			
Recreation	C&RC Aquatics Coordinator			
Library	Technical Services Assistant	15	28,065	40,247
Library	Youth Services Library Specialist			

CONTRACTUAL SALARY & WAGE SCALES

Public Works - Local 205 Union Contract 2020 Salary & Wage Scale		
I.	Master Mechanic	\$33.63/hr
II.	Mechanic	\$32.29/hr
III.	Heavy Equipment Operator	\$32.29/hr
IV.	Foreman	\$32.29/hr
V.	Laborer III (after 36 mos.)	\$30.29/hr
	Laborer II (13-36 months)	\$27.48/hr
	Laborer I (0-12 months)	\$24.63/hr
VI.	Semi-Skilled Laborer III	\$22.01/hr
	Semi-Skilled Laborer II	\$20.23/hr
	Semi-Skilled Laborer I	\$18.61/hr
	Semi-Skilled Laborer Probationary	\$14.16/hr
VII.	C&RC Attendant	\$22.01/hr
VIII.	Public Works Clerk	\$27.96/hr

Police Union Contracts 2019 Salary & Wage Scale *	
Officer 1	\$29.27/hr
Officer 2	\$30.55/hr
Officer 3	\$33.38/hr
Officer 4	\$39.12/hr
Officer 5	\$41.96/hr
Officer 6	\$44.78/hr
Sergeant	\$49.26/hr
Lieutenant	\$54.19/hr
Dispatcher (2020)	\$20.80 - \$26.00/hr

** The wages shown for Police (other than Dispatchers) are from 2019. Wages for 2020 are currently being negotiated. The final budget document will be updated to reflect 2020 wages for Police if they are finalized prior to publishing.*

PUBLIC WORKS VEHICLES

Asset Tag	Year	Make	Model	Mileage (9-13-2019)	Age in Years	Condition	Anticipated Replacement Year
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Staff Vehicles

1	2018 006	2018	Chevy	Colorado Pick-Up	6,878	1	Good	2024
2	2013 023	2014	Ford	Escape - Hybrid	11,776	5	Good	2022
3	2013 024	2014	Ford	Escape	55,800	5	Good	2021
4	2015 001	2015	Chevy	Colorado Pick-Up	71,332	4	Good	2022
5	2015 002	2015	Chevy	Colorado 4WD	46,883	4	Good	2022
6	2016 016	2016	Chevy	Colorado	52,245	3	Good	2023
7	2019 001	2019	Chevy	Colorado	782	New	Excellent	2026

Utility Trucks

1	2013 014	2013	Ford	F-350 Truck	31,356	6	Good	2020
2	2013 021	2014	Ford	Pick-Up Utility	28,945	5	Good	2021
3	2008 066	2008	Dodge	Mechanics Service Vehicle	41,933	11	Good	2023
4	2002 061	2002	Ford	Bucket Truck	14,167	17	Good	2020
5	2005 039	2006	Ford	Econoline 350 Van	42,582	13	Fair	2022
6	2014 004	2015	Ford	F-550 w/Dump Body/Snow Plow	14,995	4	Excellent	2025
7	2015 003	2015	Ford	F-550 w/Dump Body/Snow Plow	25,172	4	Good	2021
8	2015 007	2016	Ford	F-550 w/Dump Body/Snow Plow	23,679	3	Good	2023
9	2015 008	2016	Ford	F-550 w/Dump Body/Snow Plow	15,251	3	Good	2023
10	2016 007	2016	Ford	F-350 XL 4x4	11,804	3	Good	2026
11	2018 007	2018	Ford	F-350 w/9' Body Upfit	3,047	1	Excellent	2028
12	2018 008	2018	Ford	F-550 w/9' Body Upfit	4,513	1	Excellent	2028
13	2018 009	2018	Ford	F-550 w/9' Body Upfit	6,042	1	Good	2028
14	2019 002	2019	Ford	F-350 w/Utility Body & Plow	1,230	New	New	2029

Dump Trucks

1	2003 065	2004	Int'l	Dump	26,528	15	Fair	2019
2	2009 048	2010	Int'l	Dump	16,950	9	Good	2020
3	2010 044	2011	Int'l	Dump	11,410	8	Good	2021
4	2011 051	2012	Int'l	Dump	14,922	7	Good	2022
5	2012 028	2013	Int'l	Dump	15,474	6	Good	2023
6	2013 022	2014	Int'l	Dump	10,940	5	Good	2024
7	2015 009	2016	Int'l	Dump	5,675	3	Good	2026
8	2017 000	2017	Int'l	Dump	4,795	2	Good	2027
9	2017 004	2017	Ford	Dump	15,668	2	Good	2024
10	2017 005	2017	Ford	Dump	13,909	2	Good	2024
11	2017 006	2017	Ford	Dump	14,063	2	Good	2024
12	2017 007	2017	Ford	Dump	13,723	2	Good	2024
13	2018 010	2018	Int'l	Dump	4,576	1	Good	2028

PUBLIC WORKS VEHICLES (Continued)

Asset Tag	Year	Make	Model	Mileage (9-13-2019)	Age in Years	Condition	Anticipated Replacement Year	
Other Vehicles								
1	2003 005	2003	CAT	Wheel Loader	9,545 hrs	16	Fair	2023
2	2003 060	2003	Int'l	Sewer Jet (Cab & Vactor)	3,087	16	Good	2023
3	2010 027	2010	Toro	Mower 5910	2,235 hrs	9	Fair	2022
4	2012 002	2012	JCB	Backhoe 3CX15	2,286 hrs	7	Good	2022
5	2013 015	2013	CAT	924K Wheel Loader	4,726	6	Good	2023
6	2014 005	2015	M2106	Elgin Street Sweeper	16,196	4	Good	2025
7	2019 003	2018	Massey	Flail Mower	2.3 hrs	1	Excellent	2028

PUBLIC WORKS EQUIPMENT

Year	Equipment	Age in Years	Condition	Anticipated Replacement Year	
1	2007	20 Ton Trailer	12	Good	As Needed
2	2013	30 Ton Shop Press	6	Good	As Needed
3	2001	3 M Sign Machine	18	Good	As Needed
4	2011	Accubrine Automated Brine Maker	8	Fair	As Needed
5	1993	Aeroway 8' Quickaway Angle Aerator	26	Fair	DNR
6	2010	Asphalt Planer	9	Good	As Needed
7	2015	Asphalt Utility Trailer	4	Good	As Needed
8	1999	Bannerman Infield Renovator	20	Poor	DNR
9	1993	Bannerman Turf Topper	26	Fair	As Needed
10	2016	Beam Rider Field Line Painter	3	Good	As Needed
11	2008	Caterpillar Excavator/Backhoe	11	Good	2021
12	2017	Caterpillar 259D Skid Steer	2	Excellent	2026
13	1997	Chicago Pneumatic Air Comp.	22	Fair	As Needed
14	2015	Clausing Drill Press	4	Good	As Needed
15	2009	Club Car Utility Vehicle	10	Fair	2021
16	2018	Core Cut Walk Behind Pavement Cutting	2	Good	As Needed
17	2018	Corn Pro Trailer	1	Good	As Needed
18	2008	Cross Country Roller Trailer	11	Good	As Needed
19	2001	Esab Plasma Cutter	18	Good	As Needed
20	2019	Falcon Asphalt Hot Box Trailer	New	Excellent	As Needed
21	2014	Gardner Denver Air Compressor	5	Good	As Needed
22	2008	Gorman-Rupp Water 1 Pump 2"	11	Good	As Needed
23	2008	Gorman-Rupp Water 1 Pump 3"	11	Good	As Needed
24	2011	GVM Anti-Icing Unit	8	Good	As Needed
25	2012	GVM Anti-Icing Unit	7	Good	As Needed

PUBLIC WORKS EQUIPMENT (Continued)

	Year	Equipment	Age in Years	Condition	Anticipated Replacement Year
26	2009	Harben Sewer Jet	10	Good	2024
27	2008	Hoffman 1625EM Tire Changer	11	Good	2021
28	2008	Hoffman 2400 Tire Balancer	11	Good	2021
29	2018	Hotsy Pressure Washer	1	Good	As Needed
30	2016	HTC Tailgate Conveyor	3	Good	As Needed
31	2000	Jumping Jack Tamper	19	Good	DNR
32	2012	Kubota Tractor, Model L5240HSTC	7	Good	2022
33	2012	Kubota RTV 1140CPX-H/18388	7	Good	As Needed
34	2014	Kubota RTV X900 / 20597	5	Good	2027
35	2015	Kubota RTV X900 WL-A/21709	4	Good	2027
36	2015	Kubota RTV X900 WL-4	4	Good	2027
37	2016	Kubota RTV-X900WL-A / 35460	3	Excellent	2026
38	2017	Kubota RTV 900 UTV	2	Excellent	2028
39	2017	Kubota RTV 900 UTV	2	Excellent	2028
40	2017	Kubota L476HSTC Tractor/41339	2	Excellent	2027
41	2018	Kubota MX5200DT Tractor/62185	1	Excellent	2028
42	2004	Lely Broadcast Spreader	15	Good	As Needed
43	2010	Liftmore	9	Good	DNR
44	2019	Massey Ferguson w/Flail Mower	New	New	2029
45	2001	Miller Welder	18	Good	As Needed
46	2011	Miller Welder 275 EFI	8	Good	As Needed
47	2005	Multiguip Plate Compactor	14	Fair	As Needed
48	2007	Pavement Cutting Trailer	12	Good	As Needed
49	2019	Premier Trailer 6'x12'	New	New	As Needed
50	2009	Pro Tech Snow Pusher	10	Good	As Needed
51	2018	Quality Trailer	1	Excellent	As Needed
52	2002	Ridged K1000 Sewer Machine	17	Fair	DNR
53	2008	Rotary Electric Lift	11	Good	As Needed
54	2011	Ryan Sod Cutter	8	Good	As Needed
55	2003	Ryan Turf Aerator	16	Poor	2021
56	2004	Seeda-Vator	15	Good	As Needed
57	2011	Tennsmith Metal Brake	8	Good	As Needed
58	2015	Terex 730 Wood Chipper	4	Good	2030
59	2008	Top Brand 6x12 Trailer	11	Good	As Needed
60	2013	Toro Reelmower 3100-D	6	Good	2021

Note: Equipment listed with an "As Needed" replacement year is currently in working order, and replacement is not expected within the next 5 years. The condition of the equipment is re-evaluated annually.

PUBLIC WORKS EQUIPMENT (Continued)

	Year	Equipment	Age in Years	Condition	Anticipated Replacement Year
61	2008	Toro Debris Blower 600/0176	11	Good	As Needed
62	2004	Toro Greenmaster Flex 21/1808	15	Fair	As Needed
63	1994	Toro Greensmaster	25	Fair	As Needed
64	1996	Toro Greensmaster	23	Fair	As Needed
65	2002	Toro Greensmaster	17	Fair	As Needed
66	2007	Toro Greensmaster 1600/3001	12	Good	2021
67	2018	Toro Greensmaster Flex 2100/0561	1	Good	As Needed
68	2018	Toro Groundsmaster 3280-D/3661	1	New	2025
69	2008	Toro Greensmaster 500/0128	11	Fair	As Needed
70	2013	Toro Groundsmaster 3280-D/0813	6	Good	2021
71	2009	Toro Groundmaster 7210	10	Good	2021
72	2009	Toro Groundsmaster 3500-D/0352	10	Good	2020
73	2009	Toro Grandstand 48" Mower/0455	10	Good	As Needed
74	2017	Toro Grandstand 48" Mower/0188	2	Good	2027
75	2016	Toro Groundsmaster 4500D/0311	3	Good	2026
76	2016	Toro Groundsmaster 5910/0208	3	Good	2028
77	2019	Toro Groundsmaster 3500-D/0352	New	New	2029
78	2019	Toro Groundsmaster 3280-D	New	New	2027
79	2012	Toro Infield Pro 5040/0210	7	Good	2022
80	2018	Toro Infield Groomer 5040/9666	1	Good	2024
81	2019	Toro MH 400 Turf Topdresser	New	New	As Needed
82	2008	Toro Pro Core 864/0106	11	Good	As Needed
83	2012	Toro Procore Processor /0101	7	Good	As Needed
84	2001	Toyota Forklift	18	Fair	As Needed
85	2018	Toyota Fork Lift Model 8FD35U	1	Excellent	2038
86	2009	Tuff Screen Player Protector	10	Good	As Needed
87	2016	US Cargo Enclosed Trailer /1778	3	Good	As Needed
88	2004	Vermeer Tub Grinder	15	Good	2024
89	1987	Vicon Spreader	32	Fair	DNR
90	2008	Wacker Vibratory Roller	11	Good	As Needed
91	2009	Weighted Field Tarp/419	10	Good	As Needed

Note: Equipment listed with an "As Needed" replacement year is currently in working order, and replacement is not expected within the next 5 years. The condition of the equipment is re-evaluated annually.

POLICE DEPARTMENT VEHICLES

Asset Tag		Year	Make	Model	Mileage (9-13-2019)	Age in Years	Condition	Anticipated Replacement Year
Patrol Vehicles								
1	2015 003	2015	Ford	Interceptor SDN	14,069	4	Excellent	2022
2	2016 004	2016	Ford	Explorer	52,909	3	Fair	2020
3	2016 005	2016	Ford	Interceptor SDN	13,181	3	Excellent	2020
4	2017 001	2017	Ford	Police Explorer	21,063	2	Good	2022
5	2017 002	2017	Ford	Explorer	28,805	2	Good	2021
6	2017 003	2017	Ford	Explorer	26,307	2	Good	2021
7	2018 002	2018	Ford	Interceptor SUV	34,232	1	Good	2021
8	2018 003	2018	Ford	Interceptor SUV	16,257	1	Excellent	2023
9	2018 004	2018	Ford	Interceptor SUV	17,933	1	Excellent	2023
10	2018 005	2018	Chevy	Tahoe 4 WD SUV	36,139	1	Good	2020
Traffic Vehicles								
1	2013 025	2014	Ford	Interceptor SDN	52,008	5	Fair	2020
2	2016 003	2016	Ford	Explorer	44,181	3	Good	2022
3	2019 005	2020	Ford	Interceptor AWD	38	New	2025	2025
Administrative Vehicles								
1	2012 006	2012	Chevy	Caprice Police Ed.	36,198	7	Good	As Needed
2	2014 006	2015	Chevy	Tahoe	85,900	4	Fair	As Needed
3	2016 001	2016	Chevy	Tahoe	96,050	3	Fair	As Needed
Other Equipment								
1	2001 054	2001	Polaris	Quad #1	N/A	18	Fair	TBD
2	2001 049	2001	Polaris	Quad #2	N/A	18	Fair	TBD
3	2001 048	2001	Polaris	Quad #3	N/A	18	Fair	TBD
4	2001 050	2001	Mustang	Trailer	N/A	18	Fair	TBD

VOLUNTEER FIRE DEPARTMENT VEHICLES

	Year	Make	Model	Mileage (9-13-2019)	Age in Years	Condition	Anticipated Replacement Year
1	2005	Amer LaFrance	Ladder	30,177	14	Good	2025
2	2002	Freightliner	Engine	26,375	17	Poor	2021
3	2008	Amer LaFrance	Engine	16,800	11	Good	2023
4	2009	Amer LaFrance	Rescue	5,615	10	Good	2029
5	2012	Dodge	Rescue	6,324	7	Good	2022
6	2014	Dodge	Pick Up	16,299	5	Good	2024
7	2017	Chevrolet	Tahoe	11,432	2	Excellent	2022
8	2017	Rosenbauer	Engine	4,445	2	Excellent	2032
9	2019	Chevrolet	Tahoe	6,451	New	Excellent	2023

ADMINISTRATION VEHICLES

Asset Tag	Year	Make	Model	Mileage (9-13-2019)	Age in Years	Condition	Anticipated Replacement Year
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Passenger Vehicles								
1	2011 005	2011	Ford	Escape	52,405	8	Fair	Rotation Vehicle
2	2009 030	2009	Ford	Escape XLT	37,244	10	Fair	Rotation Vehicle
3	2012 003	2013	Ford	Explorer	60,055	6	Good	Rotation Vehicle
4	2018 001	2018	Ford	Explorer	10,030	1	Excellent	2023
5	2018 011	2018	Ford	Escape	4,455	1	Excellent	2026
6	2014 001	2014	Ford	Interceptor SUV	60,102	5	Fair	Rotation Vehicle