

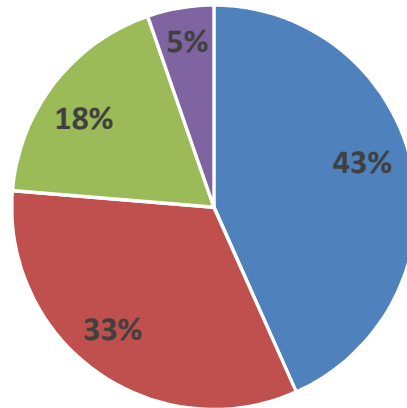


2019 Budget

Adopted December 17, 2018
Ordinance No. 045-2018

Borough of Oakmont

General Fund Revenues 2019 Budget

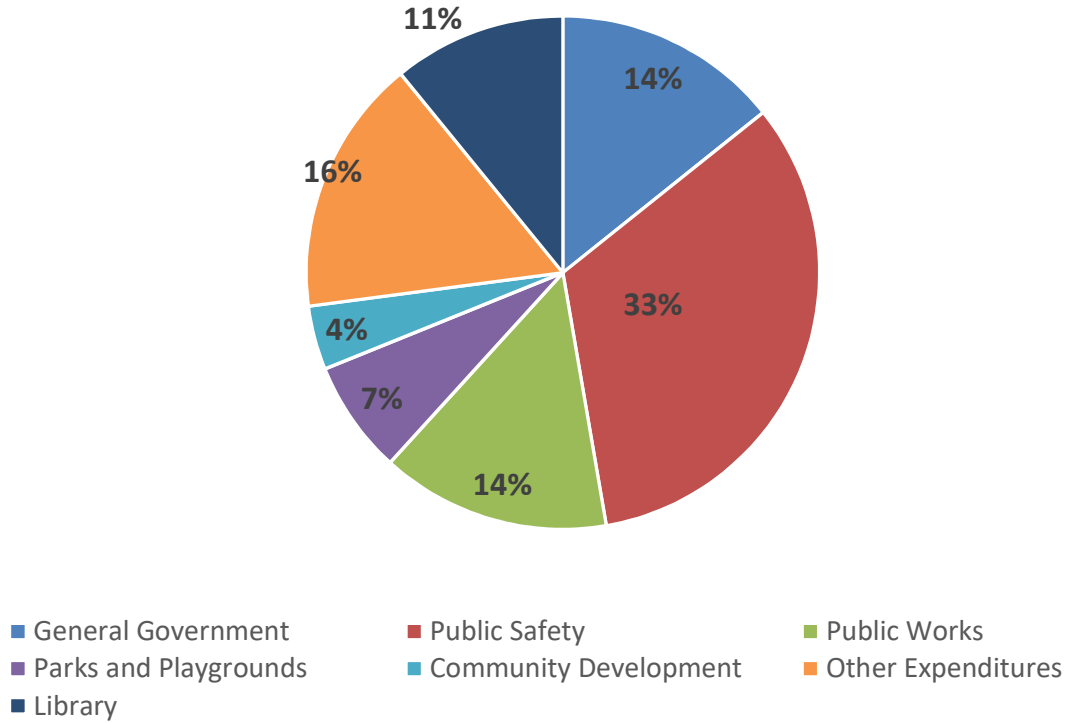


■ Real Estate Tax ■ Earned Income Tax ■ Other Revenue ■ Library

General Fund Revenues	%	2019 Budget
Real Estate Tax	43%	\$ 2,036,127
Earned Income Tax	33%	\$ 1,550,000
Other Revenue	18%	\$ 863,197
Library	5%	\$ 249,900
	100%	\$ 4,699,225

Borough of Oakmont

General Fund Expenditures 2019 Budget



General Fund Expenditures	%	2019 Budget
General Government	14%	\$ 714,789
Public Safety	33%	\$ 1,656,090
Public Works	14%	\$ 724,434
Parks and Playgrounds	7%	\$ 357,451
Community Development	4%	\$ 202,150
Other Expenditures	16%	\$ 811,790
Library	11%	\$ 546,194
	100%	\$ 5,012,899

2019 FINAL General Fund Budget

			2019	
			Budget	Notes/Earmarked For
			\$ 535,122,715	Assessed Valuation as of 11/26/18
			\$ 1,996,008	2019 Borough R.E. Taxes @ 3.73
			\$ 535,123	Equals One Mill
Beginning Balance			\$ 627,571	
			\$ (14,866)	2018 open purchase orders
			\$ 612,705	
Revenues				
300 • REVENUES				
301.000 • Real Estate Taxes				
	301.100 • Real Estate Tax - Current Year		\$ 1,936,127	97% of total 2019 R.E. Taxes; 3% (2% pd.@ disc./1% del.)
	301.200 • Real Estate Taxes - Prior Year		\$ 10,000	
	301.400 • Real Estate Taxes - Delinquent		\$ 90,000	
	301.000 • Real Estate Taxes - Other		\$ -	
	Total 301.000 • Real Estate Taxes		\$ 2,036,127	
310.000 • Local Tax Enabling Act Taxes				
	310.100 • Real Estate Transfer Tax		\$ 200,000	
	310.210 • Earned Income Tax- Current Year		\$ 1,200,000	
	310.230 • Earned Income Tax - Delinquent		\$ -	Per Keystone Collections Group, should not include delinquents in projection
	310.510 • Local Services Tax - Current		\$ 150,000	
	310.520 • Local Services Tax - Delinquent		\$ -	Per Keystone Collections Group, should not include delinquents in projection
	Total 310.000 • Local Tax Enabling Act Taxes		\$ 1,550,000	
321.000 • Business Licenses and Permits				
	321.600 • Solicitation Permits		\$ 950	
	321.700 • Business and Amusement Licenses		\$ 6,000	
	321.800 • Cable Television Franchise		\$ 165,000	
	Total 321.000 • Business Licenses and Permits		\$ 171,950	
331.000 • Fines and Forfeits				
	331.110 • Fines - Vehicle Code Violations		\$ 27,000	
	331.120 • Fines - Violations of Ordinance		\$ 3,000	
	331.130 • Fines - State Police Fines		\$ 2,700	
	331.140 • Fines - Non-Vehicle Police		\$ 475	
	331.150 • Fines- County DUI Fines		\$ 8,000	
	Total 331.000 • Fines and Forfeits		\$ 41,175	
341.000 • Interest Earnings				
	341.010 • Interest on Checking		\$ 2,000	
	Total 341.000 • Interest Earnings		\$ 2,000	
342.00 • Rents and Royalties				
	342.200 • Rental Income		\$ 5,500	
	342.300 • Park Lease - (Riverview SD)		\$ 9,000	
	Total 342.00 • Rents and Royalties		\$ 14,500	

2019 FINAL General Fund Budget

		2019	
		Budget	Notes/Earmarked For
355 · State Shared Revenue and Ent.			
	355.010 · Public Utility Realty Tax	\$ 3,600	
	355.040 · Alcoholic Beverages Licenses	\$ 3,200	
	355.060 · Supplemental State Pension Aid	\$ 70,000	
	355.070 · Foreign Fire Insurance	\$ 35,000	
	Total 355 · State Shared Revenue and Ent.	\$ 111,800	
357 · Local Shared Revenue and Ent.			
	357.090 · RAD Sales and Use Tax	\$ 120,000	
	Total 357 · Local Shared Revenue and Ent.	\$ 120,000	
361 · Charges for Services			
	361.300 · Planning, Subdivision, and Land	\$ 15,000	
	361.320 · Fees for Engineering Review	\$ -	
	361.330 · Zoning Fees	\$ 5,000	
	361.500 · Miscellaneous Fees (Includes Lien Letters)	\$ 8,000	
	Total 361 · Charges for Services	\$ 28,000	
362 · Public Safety			
	362.100 · Special Police Services Reimbur	\$ 10,000	
	362.140 · School Crossing Guard Reimburse	\$ 25,000	
	362.200 · DUI Task Force	\$ 1,000	
	362.400 · Protective Inspections and UCC	\$ 60,000	
	362.470 · Street Opening Permits	\$ 400	
	362.500 · Miscellaneous Fees (CSC Fees)	\$ 1,000	
	Total 362 · Public Safety	\$ 97,400	
363 · Highways and Streets			
	363.510 · Contracted Snow Removal Reimbursement	\$ 16,520	PennDOT Winter Maintenance
	363.520 · Contracted Street Sweeping Reimbursement	\$ 1,000	PennDOT Comprehensive Maintenance
	Total 363 · Highways and Streets	\$ 17,520	
367 · Culture -- Recreation			
	367.120 · Park Services Reimbursement	\$ 80,000	
	367.200 · Park Field Rental Income	\$ 2,000	
	367.300 · Shade Tree Reimbursement	\$ 500	
	Total 367 · Culture -- Recreation	\$ 82,500	
380.000 · Miscellaneous Revenue			
	380.200 · Dividends	\$ 32,000	
	380.400 · Employee Health Insurance Contr	\$ 16,752	
	380.500 · Miscellaneous Revenue - Other	\$ 500	
	Total 380.000 · Miscellaneous Revenue	\$ 49,252	
387 · Contributions and Donations			
	387.100 · Donations--General	\$ 500	
	Total 387 · Contributions and Donations	\$ 500	
391.000 · Proceeds--FixedAssetDisposition			
	391.100 · Sales of Fixed Assets	\$ 2,000	Expected from sale of police car
	391.200 · Loss of Fixed Assets	\$ -	
	391.000 · Proceeds--FixedAssetDisposition - Other	\$ -	

2019 FINAL General Fund Budget

			2019	
			Budget	Notes/Earmarked For
		402.194 · Unemployment Compensation	\$ -	Included in Admin
		402.196 · Workers' Compensation Insurance	\$ -	Included in Admin
		402.310 · Payroll Services	\$ 10,000	
		402.311 · Auditing Services	\$ 8,272	
		402.318 · Bank Charges	\$ 200	
		Total 402 · Finance	\$ 82,652	
		403 · Tax Collection		
		403.130 · Real Estate Tax Comm. - Current	\$ 13,000	
		403.510 · Refunds	\$ 25,000	
		403.550 · General Expenditures	\$ 1,000	
		Total 403 · Tax Collection	\$ 39,000	
		404 · Legal		
		404.110 · Solicitor -- Retainer	\$ 12,000	
		404.111 · Solicitor -- Other	\$ -	Deleted in 2018 - added to #404.314
		404.310 · Legal Services	\$ -	Deleted in 2018 - added to #404.314
		404.314 · Special Legal Services	\$ 45,000	
		404.317 · Court Reporting	\$ 1,000	
		404.318 · Codification	\$ 5,000	inc. New Zoning Amendments to publish in Code Book
		404.319 · Tax Lien Filing Fees	\$ 500	
		404.341 · Legal Advertising	\$ 5,000	
		Total 404 · Legal	\$ 68,500	
		407 · Technology / Data Processing		
		407.241 · General Supplies	\$ -	
		407.270 · Administration Hardware	\$ 3,000	
		407.271 · Administration Software	\$ 3,000	inc. Adobe Pro
		407.272 · Police Hardware	\$ 10,000	
		407.273 · Police Software	\$ 5,800	inc. Adobe Pro (6) & Cloud Back-Up; \$2,300 = Security Software
		407.310 · Website Design and Maintenance	\$ 2,500	
		407.325 · Internet Services	\$ 3,000	Hulton Road Unit Pole \$110/month added
		407.370 · Repairs and Maintenance	\$ 15,000	
		Total 407 · Technology / Data Processing	\$ 42,300	
		408 · Engineering		
		408.313 · Engr. Services-General	\$ 17,000	GIS
		408.315 · Engr. Services-Road	\$ -	
		408.316 · Engr. Services-Storm Sewer	\$ 9,000	
		408.317 · Engr. Services-Traffic	\$ 50,000	Wooster Traffic Study
		408.318 · Engr. Services-Mapping	\$ 1,000	New Zoning Map with new amendments
		Total 408 · Engineering	\$ 77,000	
		409 · General Government Building		
		409.317 · Appraisal Services	\$ 575	
		409.361 · Electricity	\$ 5,000	
		409.362 · Natural Gas	\$ 4,500	
		409.366 · Water / Sewage	\$ 800	
		409.373 · Repairs and Maintenance	\$ 6,000	
		409.450 · Contracted Services- Janitorial	\$ 7,500	

2019 FINAL General Fund Budget

			2019	
			Budget	Notes/Earmarked For
		409.451 · Contracted Services- Maint.	\$ 15,000	Stockman & Lodovico
		409.740 · Major Expenditures	\$ 10,000	
		409.750 · Minor Expenditures	\$ 5,000	
		Total 409 · General Government Building	\$ 54,375	
		410 · Police		
		410.110 · Salary -- Police Chief	\$ 105,833	2.75%
		410.112 · Salary -- Officers (6 Full-Time)	\$ 459,207	2.75% by Contract
		410.115 · Wages -- Officers (10 Part-Time)	\$ 160,000	2.75% by Contract
		410.116 · Wages - Turnkey and Matron	\$ 286	2.75%
		410.117 · Wages -- Secretary	\$ 29,427	2.75%
		410.118 · Wages -- Crossing Guards (8)	\$ 36,966	2.75%
		410.119 · Wages -- Ticket Processor	\$ 11,220	
		410.120 · Worker's Comp Reimbursement Wages	\$ -	Included in Wages
		410.173 · Paid Time Off	\$ -	Included in Wages
		410.174 · Educational Pay	\$ 3,000	
		410.180 · Overtime Pay	\$ 30,000	
		410.181 · Overtime Pay Events	\$ 4,000	
		410.185 · Vacation Pay Buy-Back	\$ 1,500	
		410.187 · Reimbursable Wages	\$ 5,500	
		410.189 · Formal Training	\$ 2,500	
		410.190 · Military Leave	\$ 4,500	
		410.191 · Uniform Maintenance Allowance	\$ 5,000	
		410.192 · FICA / Medicare	\$ 64,561	
		410.194 · Unemployment Comp. Insurance	\$ 10,000	.0500 of base taxable payroll at \$10,000 per employee per year
		410.195 · Workers' Compensation Insurance	\$ 55,000	
		410.196 · Healthcare Insurance	\$ 111,001	
		410.197 · Police Pension Contributions (MMO)	\$ 202,170	
		410.198 · Life Insurance	\$ 6,973	
		410.199 · Disability Insurance	\$ 1,404	
		410.200 · Retiree Health Benefits	\$ 9,438	Retiree Contract Remaining January - August 2019
		410.210 · Office Supplies	\$ 1,500	
		410.215 · Postage	\$ 180	
		410.217 · Photocopier Lease	\$ 2,525	
		410.231 · Vehicle Fuel	\$ 19,000	
		410.239 · Ammunition and Range Supplies	\$ 3,000	
		410.241 · General Supplies	\$ 850	
		410.242 · Police Protection Supplies	\$ 1,500	
		410.310 · Auxillary Police	\$ 2,400	
		410.314 · Civil Service Solicitor	\$ 3,500	
		410.317 · Civil Service Commission	\$ 3,000	
		410.324 · Cellular Phone Service	\$ 7,500	
		410.327 · Radio Equipment Maintenance	\$ 200	
		410.340 · Advertising and Printing	\$ 2,000	
		410.351 · Property, General Liability Ins	\$ 2,500	
		410.352 · Police Professional Liability	\$ 15,000	
		410.361 · Electricity	\$ 3,000	
		410.362 · Natural Gas	\$ 3,100	
		410.373 · HQ Facility -- Maintenance	\$ 2,000	
		410.374 · Vehicle Maintenance / Repair	\$ 7,800	

2019 FINAL General Fund Budget

			2019	
			Budget	Notes/Earmarked For
		410.420 · Dues, Subscriptions, and Memb.	\$ 350	
		410.450 · Animal Control	\$ 2,400	
		410.460 · Meetings and Conferences	\$ 700	
		410.740 · Major Expenditures	\$ 30,000	\$17,000 for cameras at Park, \$2,000 for recording software, vests
		410.745 · Police Vehicle	\$ 40,000	2019-2020 SUV approved 2018
		410.750 · Minor Expenditures	\$ 5,000	
		Total 410 · Police	\$ 1,478,490	
		411.000 · Fire		
		411.195 · Workers' Comp. Insurance	\$ 20,500	
		411.231 · Vehicle Fuel	\$ 2,500	
		411.327 · Radio Equipment Maintenance	\$ 2,000	
		411.351 · Volunteer Firefighters Insurance	\$ 10,000	
		411.361 · Electricity	\$ 5,000	
		411.362 · Natural Gas	\$ 5,500	
		411.363 · Hydrant Services	\$ 17,500	
		411.372 · Fire Alarm System	\$ 350	
		411.373 · HQ Facility -- Maintenance and Repair	\$ 10,000	
		411.374 · Vehicle Maintenance / Repair	\$ 10,000	
		411.520 · Contribution to Volunteer Fire	\$ 2,500	
		411.540 · Foreign Fire State Allocation	\$ 35,000	
		411.740 · Major Expenditures	\$ 10,000	
		411.750 · Minor Expenditures	\$ 5,000	
		Total 411.000 · Fire	\$ 135,850	
		413 · UCC and Code Enforcement		
		413.310 · Code Enforcement / Property	\$ 15,000	
		413.313 · Building Inspection Services	\$ 70,000	
		413.750 · Minor Expenditures	\$ 250	
		Total 413 · UCC and Code Enforcement	\$ 85,250	
		414 · Planning and Zoning		
		414.117 · Solicitor -- Zoning Hearing Bd.	\$ 2,000	
		414.118 · Solicitor -- Planning Commission	\$ 15,000	
		414.317 · Court Reporting	\$ 4,500	Public Hearings - New Zoning Amendments
		414.450 · Comprehensive Plan	\$ 3,000	Update
		414.750 · Minor Expenditures	\$ 10,000	Publish New Zoning Amendments in Code Book
		Total 414 · Planning and Zoning	\$ 34,500	
		430 · Public Works		
		430.112 · Wages -- Full-Time	\$ 169,697	2.5% Per Contract
		430.115 · Wages -- Part-Time (Leaf Crew)	\$ 32,798	2.75%
		430.180 · Overtime Pay	\$ 22,000	
		430.185 · Retirement Bonus	\$ -	
		430.192 · FICA / Medicare	\$ 17,174	
		430.194 · Unemployment Comp. Insurance	\$ 3,000	.0500 of base taxable payroll at \$10,000 per employee per year
		430.195 · Workers' Comp. Insurance	\$ 6,548	
		430.196 · Healthcare Insurance	\$ 47,572	
		430.197 · Non-Uniformed Pension Contribution (MMO)	\$ 73,652	

2019 FINAL General Fund Budget

				2019	
				Budget	Notes/Earmarked For
			430.198 · Life Insurance	\$ 2,065	
			430.199 · Disability Insurance	\$ 2,809	
			430.231 · Vehicle Fuel	\$ 12,000	
			430.238 · Clothing and Uniforms	\$ 1,500	
			430.241 · General Supplies	\$ 6,000	
			430.245 · Highway Supplies (inc. Street Signs)	\$ 20,000	Reflective Street Name Signs Replacement cont'd.
			430.260 · Small Tools and Minor Equipment	\$ 800	
			430.310 · Leaf Recycling Services	\$ 14,500	
			430.317 · Storm Sewer Contracted Maint.	\$ -	Deleted and Moved to Capital Funds (Roads) for 2019 Budget
			430.324 · Cellular Phone Service	\$ 2,225	
			430.351 · Property, General Liability Ins	\$ 6,700	
			430.368 · Contracted Dumpster Services	\$ 9,500	
			430.370 · Repairs & Maintenance	\$ 1,000	
			430.372 · Basic Street Maintenance	\$ 1,500	
			430.373 · Repairs and Maintenance- Garage	\$ 5,000	
			430.374 · Vehicle Maintenance	\$ 25,000	
			430.740 · Major Expenditures	\$ 50,000	\$40K for used mini excavator with trailer
			430.750 · Minor Expenditures	\$ 1,000	Ice Melter, Etc.
			430.751 · Road Salt	\$ 106,395	1,500 Tons@ \$70.93 for 2018-2019 Season (inc. Edgewater Plan)
			430.752 · Street Lighting	\$ 84,000	
			Total 430 · Public Works	\$ 724,434	
			433 · Traffic Control Devices		
			433.310 · Traffic Line Painting Services	\$ 40,000	None done in 2018; 2 years worth in 2019
			433.371 · Repairs & Maintenance	\$ 1,250	
			Total 433 · Traffic Control Devices	\$ 41,250	
			435 · Sidewalks and Crosswalks		
			435.110 · Sidewalk Inspection Wages	\$ 500	
			435.241 · Sidewalk/Crosswalk Supplies	\$ -	
			Total 435 · Sidewalks and Crosswalks	\$ 500	
			446 · Storm Water Management and Flood Control		
			446.310 · Professional Services	\$ -	Moved to Capital Funds (Roads) in 2019 - Move to Roads #446.000
			446.610 · General Construction	\$ -	Moved to Capital Funds (Roads) in 2019 - Move to Roads #446.000
			Total 446 · Stormwater Management and Flood Control	\$ -	
			454 · Parks and Playgrounds		
			454.115 · Wages -- Part-Time Seasonal	\$ 111,856	2.75% (Park Superintendent)
			454.117 · Summer Labor	\$ -	
			454.172 · Holiday/PTO	\$ -	Included in Wages
			454.173 · Paid Time Off	\$ -	Included in Wages
			454.180 · Overtime	\$ 1,000	
			454.192 · FICA / Medicare	\$ 8,633	
			454.194 · Unemployment Comp. Insurance	\$ 2,000	.0500 of base taxable payroll at \$10,000 per employee per year
			454.195 · Workers' Comp. Insurance	\$ 9,020	

2019 FINAL General Fund Budget

			2019	
			Budget	Notes/Earmarked For
		454.196 · Healthcare Insurance	\$ -	
		454.231 · Fuel	\$ 2,700	
		454.241 · General Supplies	\$ 12,000	
		454.247 · Recreation Program Supplies	\$ -	
		454.310 · Professional Services	\$ 11,523	Inc. TruGreen for all Parks
		454.324 · Cellular Phone Service	\$ 400	
		454.351 · Property, General Liability Ins	\$ 3,500	
		454.361 · Electricity	\$ 4,100	
		454.362 · Natural Gas	\$ 250	
		454.366 · Water / Sewage	\$ 1,200	
		454.368 · Contracted Dumpster Services	\$ 1,900	
		454.371 · Maintenance & Repairs	\$ 157,000	\$70K=Track repairs; \$37K=Riverside little league and softball ball fields; Increase Maintenance of Parks (Includes Independent Contractor)
		454.373 · Maintenance/Repairs - Buildings	\$ 10,000	
		454.374 · Vehicle Maintenance	\$ 1,000	
		454.740 · Major Expenditures	\$ 9,369	Trailer \$3,322, 30" Mower \$1,899.99, Spray Pad \$2,500
		454.750 · Minor Expenditures	\$ 10,000	
		Total 454 · Parks and Playgrounds	\$ 357,451	
		455 · Shade Trees		
		455.248 · Shade Tree Planting	\$ 5,000	
		455.310 · Tree Trimming Services	\$ 50,000	
		455.315 · Emergency Tree Service	\$ 10,000	
		455.317 · Tree Removal Services	\$ 10,000	
		Total 455 · Shade Trees	\$ 75,000	
		457 · Civil / Military Celebrations		
		457.249 · Holiday Programs	\$ 400	Memorial Day Parade
		Total 457 · Civil / Military Celebrations	\$ 400	
		458 · Senior Citizen's Centers		
		458.540 · RCAC Senior Citizens' Center	\$ 7,000	
		Total 458 · Senior Citizen's Centers	\$ 7,000	
		471 · Debt Principal		
		471.163 · General Obligation Bond Refi - 2011	\$ 40,000	
		Total 471 · Debt Principal	\$ 40,000	
		472 · Debt Interest		
		472.163 · General Obligation Bond Refi -- 2011	\$ 15,470	
		Total 472 · Debt Interest	\$ 15,470	
		475 - Fiscal Agent Fee		
		475.311 · Fiscal Agent Fee	\$ 120	
		Total 475 - Fiscal Agent Fee	\$ 120	
		487 · Heath Insurance Benefit		
		487.201 · Employee Assistance Program (EAP)	\$ 1,600	
		Total 487 · Heath Insurance Benefit	\$ 1,600	

2019 FINAL General Fund Budget

			2019	
			Budget	Notes/Earmarked For
492 · Interfund Operating Transfers				
	492.008 - Transfers to Sewer Fund		\$ 124,600	Transfer for 2 leaf machines, to be returned to Sewer Fund
	492.018 - Transfers to Capital Fund-Parks		\$ 35,000	\$20K, Rec Board plus \$15K for Camp Wright/Kayak Park
	492.019 · Transfers to Capital Fund-Roads		\$ 380,000	
	492.030 · Transfers to Capital Reserve Fund		\$ 125,000	\$50K + \$75K allocate for new aerial
	492.033 · Transfers to Library Fund		\$ 290,000	
	492.036 · Transfers to Oakmont Blvd Fund		\$ 80,000	
	492.037 · Transfers to Kerr Museum Fund		\$ 10,000	
	Total 492 · Interfund Operating Transfers		\$ 1,044,600	
	Total 400 · EXPENDITURES		\$ 4,756,704	
	Total Expense		\$ 4,756,704	
	Income Over Expense		\$ (307,380)	
	Total Income plus Beginning Balance		\$ 305,325	

2019 FINAL Kerr Fund Budget

		2019	
		Budget	Notes/Earmarked For
	Total 409 · General Building	\$ 25,050	
	457 · Civil / Military Celebrations		
	457.249 · Antique Show	\$ 40,000	
	Total 457 · Civil / Military Celebrations	\$ 40,000	
	486 · Insurance, Casualty, and Surety		
	486.351 · Property and General Liability	\$ 648	
	Total 486 · Insurance, Casualty, and Surety	\$ 648	
	Total 400 · EXPENDITURES	\$ 76,498	
	Total Expense	\$ 76,498	
	Income Over Expense	\$ 8,202	
	Total Income plus Beginning Balance	\$ 374,997	

2019 FINAL Library Fund Budget

		2019	
		Budget	Notes/Earmarked For
	Beginning Balance	\$ 23,706	
		\$ (1,146)	2018 open purchase orders
		\$ 22,560	
Reserves			
	279.000 · Assigned Fund Balances		
	279.001 · Children's Library Renovation	\$ -	
	279.002 · SMART	\$ 2,000	
	Total 279 · Assigned Fund Balances	\$ 2,000	
	Beginning Balance Less Assigned Fund Balances	\$ 20,560	
Revenues			
	300 · REVENUES		
	331.000 · Fines and Forfeits		
	331.200 · Fines	\$ 15,000	
	331.210 · Lost Books	\$ 1,800	
	Total 331.000 · Fines and Forfeits	\$ 16,800	
	341.000 · Interest Earnings		
	341.010 · Interest on Checking	\$ 1,400	
	Total 341.000 · Interest Earnings	\$ 1,400	
	355 · State Shared Revenue and Ent.		
	355.060 · Supplemental State Pension Aid	\$ 6,000	
	355.080 · State Library Aid	\$ 34,000	
	Total 355 · State Shared Revenue and Ent.	\$ 40,000	
	357 · Local Shared Revenue and Ent.		
	357.081 - Gaming Table Revenue	\$ 5,500	
	357.160 - RAD Funding	\$ 107,000	
	Total 357 · Local Shared Revenue and Ent.	\$ 112,500	
	367 · Charges for Services		
	367.160 - Library Use Charges & User Fees	\$ 600	
	367.220 - Merchandise Sales	\$ 7,800	
	Total 367 · Charges for Services	\$ 8,400	
	380 · Miscellaneous Revenue		
	380.200 · Dividends	\$ 1,500	
	380.400 · Employee Health Ins. Contribution	\$ 600	
	380.500 · Miscellaneous Revenue - Other	\$ 1,000	
	380.600 · Grants	\$ 5,500	Wachter Grant of \$7K (\$5K to Library; \$2K to Wells Fargo Fund); \$500 Jerome Grant
	Total 380 · Miscellaneous Revenue	\$ 8,600	
	387 · Contributions and Donations		
	387.160 · Contributions, Gifts, Donations	\$ 8,000	
	387.170 - Gifts - United Way	\$ 2,000	
	387.180 · Contributions - Capital Campaign	\$ -	
	387.200 · Annual Fund	\$ 28,000	
	387.300 · SMART Donations	\$ 700	
	387.511 · Revenues from ToTT	\$ 17,000	

2019 FINAL Library Fund Budget

		2019	
		Budget	Notes/Earmarked For
	387.512 · Revenues from Booktoberfest	\$ 4,500	
	Total 387 · Contributions and Donations	\$ 60,200	
	392.000 · Interfund Operating Transfers		
	392.010 · Transfer from Capital Reserve	\$ -	
	392.001 · Transfer from General Fund	\$ 290,000	
	Total 392.000 · Interfund Operating Transfers	\$ 290,000	
	Total 300 · REVENUES	\$ 537,900	
	Total Revenues	\$ 537,900	
	400 · EXPENDITURES		
	456 · Administration		
	456.110 - Salary- Library Director	\$ 63,343	Base \$57,843.40 + \$5,500 waived healthcare allotment @ 2.75%
	456.112 · Salary- Youth Services Director	\$ 31,672	Base \$29,671.97 + \$2,000 verona pop up @ 2.75%
	456.115 - Wages - Part Time	\$ 100,170	
	454.173 · Paid Time Off	\$ -	
	456.192 · FICA / Medicare	\$ 14,932	
	456.194 · Unemployment Comp. Insurance	\$ 3,000	.0500 of base taxable payroll at \$10,000 per employee per year
	456.195 · Workers' Compensation Insurance	\$ 1,600	
	456.196 · Healthcare Insurance	\$ 7,500	
	456.197 · Pension Contribution (MMO)	\$ 24,551	
	456.197 · Deferred Compensation Plan Contributions	\$ 1,109	
	456.198 · Life Insurance	\$ 2,100	
	456.199 · Disability Insurance	\$ 2,800	
	456.210 · Office Supplies	\$ 2,000	
	456.215 · Postage & Delivery	\$ 500	
	456.216 · Books	\$ 36,094	\$65,544
	456.217 · Periodicals and Newspapers	\$ 5,500	
	456.239 · Supplies and Collection Maintenance	\$ 7,500	
	456.240 · Audio Materials	\$ 4,000	
	456.241 · Book Supplies	\$ 7,950	
	456.247 · Video Materials	\$ 4,500	
	456.248 - Taste of Two Towns Expenses	\$ 1,000	
	456.311 - Auditing & Professional Services	\$ 500	
	456.314 - Special Legal Services	\$ 500	
	456.317 - Refund of Lost Books	\$ 200	
	456.318 - Bank Charges	\$ 200	
	456.321 · Telephone	\$ 3,500	
	456.325 · Internet Services	\$ 400	
	456.329 · Public Relations & Programs	\$ 4,000	
	456.342 · Printing	\$ 500	
	456.351 · Property, General Liability Ins	\$ 7,000	
	456.361 - Electricity	\$ 22,000	
	456.362 - Natural Gas	\$ 16,500	
	456.366 - Water/Sewage	\$ 1,200	
	456.370 - Computer Maintenance	\$ 7,000	
	456.373 - Repairs & Maintenance of Buildings	\$ 26,000	
	456.374 - Office Equipment Maintenance	\$ 3,200	

2019 FINAL Library Fund Budget

		2019	
		Budget	Notes/Earmarked For
	456.400 · Booktoberfest Expenses	\$ 1,400	
	456.420 · Dues, Subscriptions, and Memberships	\$ 1,000	
	456.460 · Meetings and Conferences	\$ 1,000	
	456.721 - Equipment Lease	\$ 3,600	
	456.740 - Major Expenditures	\$ 15,000	
	456.750 - Minor Expenditures	\$ 5,500	
	Total 456 · Administration	\$ 442,019	
	471 · Debt Principal		
	471.161 · General Obligation 2011 Refinanced Bond	\$ 90,000	
	Total 471 · Debt Principal	\$ 90,000	
	472 · Debt Interest		
	472.161 - Debt Interest	\$ 13,655	
	Total 472 · Debt Interest	\$ 13,655	
	475 · Fiscal Agent Fee		
	475.311 · Fiscal Agent Fee	\$ 520	
	Total 475 · Fiscal Agent Fee	\$ 520	
	492 - Interfund Operating Transfers		
	492.001 - Transfer to General Fund	\$ -	
	Total 492 - Interfund Operating Transfers	\$ -	
	Total 400 · EXPENDITURES	\$ 546,194	
	Total Expense	\$ 546,194	
	Income Over Expense	\$ (8,294)	
	Total Income plus Beginning Balance	\$ 12,266	

2019 FINAL Sewer Fund Budget

		2019	
		Budget	Notes/Earmarked For
	Beginning Balance	\$ 222,680	
		\$ (36,302)	2018 open purchase orders
		\$ 186,377	
Revenues			
	341 · Interest Earnings		
	341.010 · Interest on Checking	\$ 700	
	341.030 · Interest on CDs	\$ -	
	Total 341 · Interest Earnings	\$ 700	
	355 · State Shared Revenue and Ent.		
	355.060 · Supplemental State Pension Aid	\$ 14,053	
	Total 355 · State Shared Revenue and Ent.	\$ 14,053	
	364 · Sanitation		
	364.100 · Sewage Charges	\$ 1,300,000	
	364.110 · Sewage Connection/Tap-In Fee	\$ 43,000	
	364.115 · Sewage Account Deposits	\$ 17,000	
	364.510 · Sale of Recycling Containers	\$ 800	
	364.900 · Miscellaneous Service Charges	\$ -	
	364.910 · Refuse & Recycling Charges	\$ 610,000	
	Total 364 · Sanitation	\$ 1,970,800	
	380 · Miscellaneous Revenue		
	380.200 · Dividends	\$ 6,000	
	380.550 · Employee Health Ins. Contributions	\$ 4,800	
	Total 380 · Miscellaneous Revenue	\$ 10,800	
	392 · Interfund Operating Transfers		
	392.001 · Transfers from General Fund	\$ 124,600	
	392.030 · Transfers from Capital Reserve	\$ -	
	Total 392 · Interfund Operating Transfers	\$ 124,600	
	Total 300 · REVENUES	\$ 2,120,953	
	Total Revenues	\$ 2,120,953	
Expense			
	400 · EXPENDITURES		
	429 · Wastewater Collection and Treatment		
	429.112 · Wages -- Full-Time	\$ 174,824	2.5% Per Contract
	429.113 · Salary - Superintendent	\$ 89,958	2.75%
	429.180 · Overtime Pay	\$ 20,600	
	429.185 · Retirement Bonus	\$ -	
	429.192 · FICA/Medicare	\$ 21,832	
	429.193 · Deferred Compensation	\$ 3,149	
	429.194 · Unemployment Compensation Ins.	\$ 2,000	.0500 of base taxable payroll at \$10,000 per employee per year
	429.195 · Workers' Comp. Insurance	\$ 22,370	
	429.196 · Healthcare Insurance	\$ 68,723	
	429.197 · Pension Contribution (MMO)	\$ 73,652	
	429.198 · Life Insurance	\$ 3,594	
	429.199 · Disability Insurance	\$ 4,213	

2019 FINAL Sewer Fund Budget

			2019	
			Budget	Notes/Earmarked For
		429.210 · Office Supplies	\$ 650	
		429.222 · Chlorine	\$ 20,000	
		429.223 · Bisulfite	\$ 1,500	
		429.225 · Laboratory / Testing Supplies	\$ 25,000	
		429.231 · Vehicle Fuel	\$ 1,700	
		429.238 · Clothing and Uniforms	\$ 7,000	
		429.239 · Polymers	\$ 17,000	
		429.241 · General Supplies	\$ 6,000	
		429.260 · Small Tools and Minor Equipment	\$ 2,500	
		429.310 · Salaries -Contracted	\$ -	
		429.311 · Audit Services	\$ 2,788	
		429.313 · Engineering and Arch. Services	\$ 20,000	
		429.317 · Billing Expenditures	\$ 15,000	
		429.318 · Sewer deposit refunds	\$ 1,000	
		429.324 · Cellular Phone Service	\$ 7,500	
		429.337 · Car Allowance	\$ 1,200	
		429.342 · Printing	\$ 285	
		429.351 · Property, General Liability Ins	\$ 16,364	
		429.361 · Electricity	\$ 145,000	
		429.362 · Natural Gas	\$ 12,000	
		429.366 · Water / Sewage	\$ 1,700	
		429.372 · Maintenance -- Sewer Lines	\$ 35,000	
		429.373 · Maintenance -- Buildings	\$ 20,000	
		429.374 · Maintenance -- Machinery	\$ 145,000	
		429.450 · Contracted Sludge Removal	\$ 52,000	
		429.740 · Capital Improvements	\$ 25,000	
		429.750 · Minor Expenditures	\$ 12,500	
		429.755 · Garbage, Rubbish, & Recycling	\$ 668,160	
		429.756 · Recycling Waste Cans	\$ -	
		Total 429 · Wastewater Collection and Treat	\$ 1,746,761	
		471 · Debt Principal		
		471.163 · General Obligation Bond -- 2011	\$ 260,000	
		Total 471 · Debt Principal	\$ 260,000	
		472 · Debt Interest		
		472.163 · General Obligation Bond -- 2011	\$ 4,030	
		Total 472 · Debt Interest	\$ 4,030	
		475 · Fiscal Agent Fees		
		475.311 · Fiscal Agent Fees	\$ 400	
		Total 475 · Fiscal Agent Fees	\$ 400	
		492 · Interfund Operating Transfers		
		492.001 · Transfers to General Fund	\$ 124,600	Transfer for 2 leaf machines, to be returned to Sewer Fund
		492.004 · Transfer to Cap Proj Parks	\$ -	
		492.005 · Transfer to Liquid Fuels	\$ -	
		492.009 · Transfers to Sewer Deposit Fund	\$ -	
		492.XXX · Transfer to Sewer Phase II	\$ -	
		492 · Interfund Operating Transfers - Other	\$ -	
		Total 492 · Interfund Operating Transfers	\$ 124,600	

2019 FINAL Capital (Parks) Fund Budget

		2019	
		Budget	Notes/Earmarked For
	Beginning Balance	\$ 102,249	
		\$ (3,075)	Creekside Curb
		\$ (26,715)	Volleyball Sand Court
		\$ (10,415)	Lightning Detector
	Beginning Balance	\$ 62,044	
Revenues			
	341 · Interest Earnings		
	341.010 · Interest on Checking	\$ 700	
	341.000 · Interest Earnings - Other	\$ -	
	Total 341 · Interest Earnings	\$ 700	
	342 · Rents and Royalties		
	342.510 · Royalties from Natural Gas - RP	\$ 6,000	
	342.511 · Royalties from Natural Gas - FS	\$ 5,500	
	342.512 · Royalties Natural Gas - Satler	\$ 1,600	
	342.530 · Royalties from Cell Tower Rent	\$ 20,000	
	Total 342 · Rents and Royalties	\$ 33,100	
	350 · Intergovernmental Revenue		
	350.014 · Act 13 Disbursement (Gas Wells)	\$ 3,500	
	Total 350 · Intergovernmental Revenue	\$ 3,500	
	380 · Miscellaneous Revenues		
	380.010 · Donations -- Recreation	\$ 1,500	
	380.020 · Donations -- 5K	\$ 7,500	
	Total 380 · Miscellaneous Revenues	\$ 9,000	
	392 · Interfund Operating Transfers		
	392.010 · Transfers from General Fund	\$ 35,000	
	392.030 · Transfers from Capital Reserve	\$ -	
	Total 392 · Interfund Operating Transfers	\$ 35,000	
	Total 300 · REVENUES	\$ 81,300	
	Total Revenues	\$ 81,300	
400 · EXPENDITURES			
	454 · Parks and Recreation Projects		
	454.310 · Professional Services	\$ 5,000	
	454.311 · Auditing Services	\$ 200	
	454.400 · 5K Race Expenditures	\$ 2,000	
	454.730 · Riverside Park Construction Projects	\$ 10,000	Trees
	454.731 · Dark Hollow Woods Park Projects	\$ 10,000	Not Specific (Signage)
	454.732 · Creekside Park Construction Projects	\$ 20,000	Lights for Parking Lot
	454.733 · Falling Springs Run Park Constr. Projects	\$ -	
	454.734 · Bocce Park Construction Projects	\$ -	
	454.735 · Wright / Kayak Park Projects	\$ 15,000	Redesign \$4K; Survey \$3K and permitting
			CFA Matching Grant Requirement of \$40,935 and
	454.740 · Capital Construction Projects	\$ 66,810	\$25,875
	454.750 · Minor Projects	\$ 3,730	
	Total 454 · Parks and Recreation Projects	\$ 132,740	

2019 FINAL Capital (Parks) Fund Budget

			2019	
			Budget	Notes/Earmarked For
		492 · Interfund Operating Transfers		
		492.001 · Transfers to General Fund	\$ -	
		492.030 · Transfers to Capital Reserve Fund	\$ -	
		Total 492 · Interfund Operating Transfers	\$ -	
		Total 400 · EXPENDITURES	\$ 132,740	
		Total Expense	\$ 132,740	
		Income Over Expense	\$ (51,440)	
		Total Income plus Beginning Balance	\$ 10,604	

2019 FINAL Capital (Roads) Fund Budget

		2019	
		Budget	Notes/Earmarked For
	Beginning Balance	\$ 238,326	
		\$ (17,407)	2017 Paving Retainage
		\$ (17,660)	2018 Paving Retainage
	Beginning Balance	\$ 203,259	
Revenues			
	300 · REVENUES		
	341 · Interest Earnings		
	341.010 · Interest on Checking	\$ 700	
	Total 341 · Interest Earnings	\$ 700	
	392 · Interfund Operating Transfers		
	392.001 · Transfers from General Fund	\$ 380,000	\$300,000 for Roads; \$80,000 for Storm Sewers
	392.030 · Transfers from Capital Reserve	\$ -	
	392.035 · Transfers from Liquid Fuels	\$ -	transfer no longer applicable now that paying this portion directly from liquid fuels
	Total 392 · Interfund Operating Transfers	\$ 380,000	
	Total 300 · REVENUES	\$ 380,700	
	Total Revenues	\$ 380,700	
Expense			
	400 · EXPENDITURES		
	402 · Finance		
	402.318 · Bank Charges	\$ 250	
	Total 402 · Finance	\$ 250	
	438 · Highway Construction Projects		
	438.610 · ARB Reconstruction	\$ 210,000	Brick Restoration Terrace to Virginia
	438.740 · Capital Reconstruction Projects	\$ 45,000	Curbs
	438.750 · Roadway Repaving Program	\$ 105,000	Paving (Plus \$190,000 from Liquid Fuels paid directly to vendor for total of \$295,000)
	Total 438 · Highway Construction Projects	\$ 360,000	
	446 · Storm Water Management and F.C.		
	446.310 · Professional Services	\$ 40,000	Stormwater Study / Engineering Services
	446.364 · Catch Basins and Sink Holes	\$ 75,000	
	446.610 · General Construction	\$ 80,000	For Special Projects, i.e. Commons
	Total 446 · Storm Water Management and F.C.	\$ 195,000	
	492 · Interfund Operating Transfers		
	492.001 · Transfers to General Fund	\$ -	
	492.030 · Transfers to Capital Reserve	\$ -	
	492.035 · Transfers to Liquid Fuels Fund	\$ -	
	Total 492 · Interfund Operating Transfers	\$ -	
	Total 400 · EXPENDITURES	\$ 555,250	
	Total Expense	\$ 555,250	
	Income Over Expense	\$ (174,550)	
	Total Income plus Beginning Balance	\$ 28,709	

