

2019 Preliminary General Fund Budget

	2015 Actual	2016 Actual	2017 Actual	2018			2019		
				Jan-Oct 2018	Budget	Year End Est.			
								533,265,315	Certified 2018 Assessed Valuation thru 10/19/18
								1,989,080	2019 Borough R.E. Taxes @ 3.73
								533,265	Equals One Mill
									Notes/Earmarked For
300 - REVENUES									
301.000 - Real Estate Taxes									
* 301.100 - Real Estate Tax - Current Year	1,588,696	1,791,930	1,856,447	1,839,555	1,873,956	1,857,951	1,929,407		97% of total 2019 R.E. Taxes; 3% (2% pd.@ disc./1% del.)
* 301.200 - Real Estate Taxes - Prior Year	8,866	4,938	3,815	16,380	4,250	19,656	20,000		
* 301.400 - Real Estate Taxes - Delinquent	146,959	81,720	83,559	92,052	85,000	110,462	90,000		
301.000 - Real Estate Taxes - Other	0	0	0	0	0	0	0		
Total 301.000 - Real Estate Taxes	1,744,521	1,878,588	1,943,822	1,947,987	1,963,206	1,988,069	2,039,407		
310.000 - Local Tax Enabling Act Taxes									
310.100 - Real Estate Transfer Tax	158,526	178,252	223,352	178,285	210,000	213,942	185,000		
310.210 - Earned Income Tax- Current Year	1,075,685	1,182,230	1,190,042	975,025	1,225,000	1,170,030	1,200,000		
310.230 - Earned Income Tax - Delinquent	28,130	33,355	23,134	10,792	30,000	12,950	15,000		Per Keystone Collections Group, should not include delinquents in projection
310.510 - Local Services Tax - Current	143,552	138,676	149,300	105,557	155,000	126,669	150,000		
310.520 - Local Services Tax - Delinquent	2,115	6,534	7,026	6,578	10,000	7,893	6,000		Per Keystone Collections Group, should not include delinquents in projection
Total 310.000 - Local Tax Enabling Act Taxes	1,408,008	1,539,046	1,592,855	1,276,237	1,630,000	1,531,484	1,556,000		
321.000 - Business Licenses and Permits									
321.600 - Solicitation Permits	402	0	120	646	200	775	950		
* 321.700 - Business and Amusement Licenses	10,425	10,425	9,275	6,000	9,275	6,000	6,000		
321.800 - Cable Television Franchise	154,315	161,281	168,204	121,110	172,000	145,332	165,000		
Total 321.000 - Business Licenses and Permits	165,142	171,706	177,599	127,756	181,475	152,107	171,950		
331.000 - Fines and Forfeits									
331.110 - Fines - Vehicle Code Violations	25,862	28,267	35,826	22,968	27,000	27,561	27,000		
331.120 - Fines - Violations of Ordinance	5,595	3,682	5,969	2,468	3,600	2,961	3,000		
331.130 - Fines - State Police Fines	3,163	2,755	3,418	1,789	2,700	2,147	2,700		
331.140 - Fines - Non-Vehicle Police	110	75	0	430	100	515	475		
331.150 - Fines- County DUI Fines	6,647	5,511	1,324	7,314	4,000	8,777	8,000		
331.170 - Parking Tickets Boro	(170)	0	0	0	0	0	0		
Total 331.000 - Fines and Forfeits	41,207	40,290	46,537	34,969	37,400	41,962	41,175		
341.000 - Interest Earnings									
341.010 - Interest on Checking	52	332	1,583	4,151	600	5,535	1,500		
Total 341.000 - Interest Earnings	52	332	1,583	4,151	600	5,535	1,500		
342.00 - Rents and Royalties									
342.200 - Rental Income	4,675	4,775	4,825	4,725	5,000	5,670	5,500		
* 342.300 - Park Lease - (Riverview SD)	9,000	9,000	9,000	9,000	9,000	9,000	9,000		
Total 342.00 - Rents and Royalties	13,675	13,775	13,825	13,725	14,000	14,670	14,500		
350.000 - Intergovernmental Revenue									
350.010 - Federal Appropriations / Grants	0	0	0	0	0	0	0		
350.013 - State Grants	0	0	0	0	0	0	0		
350.016 - County Grants	0	0	0	0	0	0	0		
350.000 - Intergovernmental Revenue - Other	0	0	0	0	0	0	0		
Total 350.000 - Intergovernmental Revenue	0	0	0	0	0	0	0		
355 - State Shared Revenue and Ent.									
355.010 - Public Utility Realty Tax	0	0	0	3,616	3,600	3,616	3,200		
* 355.040 - Alcoholic Beverages Licenses	3,800	3,200	3,200	4,150	3,200	4,150	3,200		
* 355.060 - Supplemental State Pension Aid	62,577	73,144	71,680	70,266	69,000	70,266	70,000		
* 355.070 - Foreign Fire Insurance	43,484	43,983	40,358	37,304	42,000	37,304	35,000		

2019 Preliminary General Fund Budget

	2015 Actual	2016 Actual	2017 Actual	2018			2019	533,265,315	Certified 2018 Assessed Valuation thru 10/19/18
				Jan-Oct 2018	Budget	Year End Est.			
Total 355 - State Shared Revenue and Ent.	109,860	120,327	115,238	115,335	117,800	115,336	111,400		
357 - Local Shared Revenue and Ent.									
357.090 - RAD Sales and Use Tax	117,642	117,380	118,034	102,487	110,000	122,984	120,000		
Total 357 - Local Shared Revenue and Ent.	117,642	117,380	118,034	102,487	110,000	122,984	120,000		
361 - Charges for Services									
361.300 - Planning, Subdivision, and Land	7,200	4,950	7,110	16,734	5,000	20,081	15,000		
361.320 - Fees for Engineering Review	1,907	0	0	0	0	0	0		
361.330 - Zoning Fees	3,300	2,350	4,985	5,250	3,500	6,300	5,000		
361.500 - Miscellaneous Fees (Includes Lien Letters)	8,732	12,040	9,208	8,330	8,500	9,996	8,000		
Total 361 - Charges for Services	21,140	19,340	21,303	30,314	17,000	36,377	28,000		
362 - Public Safety									
362.100 - Special Police Services Reimbur	6,549	57,725	4,925	9,656	6,000	11,588	10,000		
362.140 - School Crossing Guard Reimburse	20,857	21,834	16,993	27,426	23,000	32,912	25,000		
362.200 - DUI Task Force	350	975	1,058	0	1,000	0	1,000		
362.400 - Protective Inspections and UCC	69,917	46,119	100,395	67,906	100,000	81,487	60,000		
362.470 - Street Opening Permits	467	243	420	470	300	564	400		
362.500 - Miscellaneous Fees (CSC Fees)	2,135	0	1,575	1,395	500	1,674	1,000		
Total 362 - Public Safety	100,275	126,896	125,366	106,853	130,800	128,224	97,400		
363 - Highways and Streets									
* 363.510 - Contracted Snow Removal Reimbursement	4,968	13,649	15,885	1,924	16,000	16,000	16,520	PennDOT Winter Maintenance	
* 363.520 - Contracted Street Sweeping Reimbursement	874	874	979	979	1,000	1,000	1,000	PennDOT Comprehensive Maintenance	
Total 363 - Highways and Streets	5,842	14,523	16,864	2,903	17,000	17,000	17,520		
367 - Culture -- Recreation									
367.120 - Park Services Reimbursement	71,366	76,539	49,576	94,497	80,000	113,396	80,000		
367.200 - Park Field Rental Income	2,500	1,800	1,950	2,050	2,000	2,460	2,000		
367.300 - Shade Tree Reimbursement	1,130	10	0	500	500	600	500		
Total 367 - Culture -- Recreation	74,996	78,349	51,526	97,047	82,500	116,456	82,500		
380.000 - Miscellaneous Revenue									
* 380.200 - Dividends	19,101	24,743	28,152	30,819	30,000	30,819	32,000		
380.400 - Employee Health Insurance Contr	0	0	14,993	12,407	13,500	14,888	16,752		
380.500 - Miscellaneous Revenue - Other	0	0	0	0	500	0	500		
Total 380.000 - Miscellaneous Revenue	19,101	24,743	43,145	43,226	44,000	45,707	49,252		
387 - Contributions and Donations									
* 387.100 - Donations--General	0	50	30	1,000	100	1,000	500		
Total 387 - Contributions and Donations	0	50	30	1,000	100	1,000	500		

2019 Preliminary General Fund Budget

	2015 Actual	2016 Actual	2017 Actual	2018			2019	533,265,315	Certified 2018 Assessed Valuation thru 10/19/18
				Jan-Oct 2018	Budget	Year End Est.			
391.000 - Proceeds--FixedAssetDisposition									
391.100 - Sales of Fixed Assets	5,146	0	951	11,993	1,000	14,392	15,000		Sale of old police car
391.200 - Loss of Fixed Assets	0	14,424	0	35,329	0	42,395	0		
391.000 - Proceeds--FixedAssetDisposition - Other	0	0	0	0	0	0	0		
Total 391.000 - Proceeds--FixedAssetDisposition	5,146	14,424	951	47,322	1,000	56,786	15,000		
392.000 - Interfund Operating Transfers									
392.008 - Transfers from Sewer Fund	0	0	0	0	0	0	0		
392.018 - Transfers from Capital Fund (Parks)	0	0	0	0	0	0	0		
392.030 - Transfers from Capital Reserve	35,000	65,000	103,915	0	0	0	0		
Total 392.000 - Interfund Operating Transfers	35,000	65,000	103,915	0	0	0	0		
Total 300 - REVENUES	3,861,608	4,224,769	4,372,591	3,951,311	4,346,881	4,373,697	4,346,104		
Total Income	3,861,608	4,224,769	4,372,591	3,951,311	4,346,881	4,373,697	4,346,104		
Expense									
400 - EXPENDITURES									
401 - Administration									
* 401.110 - Salary -- Borough Manager	92,251	100,000	102,943	85,688	106,090	106,090	109,007		2.75%
* 401.112 - Salary- Ass't Borough Manager/Secretary	54,013	47,166	53,530	44,558	55,167	55,169	56,684		2.75%
* 401.115 - Wages -- Admin. Asst./Summer Help	22,158	22,700	26,221	37,061	37,000	51,220	48,138		2.75% Admin. Asst./2.75% Summer Help
401.172 - Holidays	1,471	1,576	784	1,234	0	1,480	0		Included in Wages
401.173 - Paid Time Off	211	164	447	530	0	636	0		Included in Wages
401.192 - FICA / Medicare	12,990	13,269	14,127	12,954	15,167	15,545	16,358		
401.194 - Unemployment Comp. Insurance	2,261	2,793	1,840	1,866	1,710	2,239	3,000		.0500 of base taxable payroll at \$10,000 per employee per year
401.195 - Workers' Compensation Insurance	1,113	1,164	1,083	865	1,200	1,038	1,050		
401.196 - Healthcare Insurance	18,448	18,219	22,576	24,723	39,500	29,668	43,981		
401.197 - Deferred Compensation Plan Contributions	6,503	6,194	8,055	7,298	9,500	8,757	9,855		
401.198 - Life Insurance	1,121	1,265	2,347	2,015	3,800	2,417	2,400		
401.199 - Disability Insurance	2,675	2,499	2,675	3,009	4,000	3,611	4,213		
401.210 - Office Supplies	3,387	3,560	3,187	4,466	3,000	5,360	3,500		
401.215 - Postage & Delivery	1,518	1,371	1,596	2,628	1,000	3,154	3,200		3% Increase Anticipated
401.216 - Postage Machine Lease	564	564	564	601	650	721	600		
401.217 - Photocopier Lease	7,185	6,011	7,912	3,958	8,000	4,749	4,000		
401.321 - Telephone	1,623	1,516	1,829	1,622	1,550	1,947	1,600		
* 401.324 - Cellular Phone Allowance	420	420	385	350	420	420	420		
* 401.337 - Automobile Allowance	1,200	1,200	1,200	1,000	1,200	1,200	1,200		
401.342 - Printing	423	1,384	507	1,205	500	1,447	1,000		
* 401.344 - Newsletter	1,512	1,793	1,850	1,850	1,850	1,850	1,900		
* 401.351 - Property, General Liability Ins	5,559	5,892	6,087	9,982	6,300	9,982	10,500		
* 401.352 - Public Officials' Liability Ins	7,951	8,037	8,037	8,463	8,200	8,463	8,700		
* 401.353 - Surety Bond	1,749	1,879	2,201	1,385	1,900	1,385	1,500		
401.420 - Dues, Subscriptions, and Memberships	12,607	12,864	12,422	10,318	11,077	12,382	11,250		
401.460 - Meetings and Conferences	957	35	1,622	728	2,000	874	1,500		
401.740 - Major Expenditures	0	0	0	0	0	0	0		
401.750 - Minor Expenditures	3,657	6,827	5,197	4,692	3,000	5,631	5,000		
Total 401 - Administration	265,524	270,360	291,222	275,048	323,781	337,433	350,556		

2019 Preliminary General Fund Budget

	2015 Actual	2016 Actual	2017 Actual	2018			2019	533,265,315	Certified 2018 Assessed Valuation thru 10/19/18
				Jan-Oct 2018	Budget	Year End Est.			
402 - Finance									
* 402.115 - Wages -- P/T Bookkeeper	17,202	17,445	17,406	12,501	13,992	17,431	23,958	2.75% - 2019 20hrs/week	
* 402.117 - Wages -- P/T Accountant	21,812	20,089	19,116	20,723	23,138	25,948	32,690	2.75% - 2019 22hrs/week	
402.172 - Holidays	1,843	1,360	1,282	1,468	0	1,761	0	Included in Wages	
402.173 - Paid Time Off	1,159	1,617	1,759	874	0	1,049	0	Included in Wages	
402.192 - FICA / Medicare	3,214	3,099	3,027	2,721	2,840	3,265	4,334		
402.194 - Unemployment Compensation	0	0	0	0	0	0	0	Included in Admin	
402.196 - Workers' Compensation Insurance	0	0	362	0	0	0	0	Included in Admin	
402.310 - Payroll Services	9,348	9,504	9,677	8,837	9,500	10,604	10,000		
* 402.311 - Auditing Services	7,933	8,030	8,028	8,272	8,488	8,272	8,272		
402.318 - Bank Charges	207	54	341	239	600	287	200		
402.000 - Finance - Other	0	0	0	0	0	0	0		
Total 402 - Finance	62,718	61,198	60,997	55,635	58,558	68,617	79,453		
403 - Tax Collection									
403.130 - Real Estate Tax Comm. - Current	10,176	9,934	12,790	10,161	12,000	12,193	13,000		
403.510 - Refunds	22,177	6,265	5,340	24,945	10,000	29,933	25,000		
403.550 - General Expenditures	3,432	2,775	882	1,657	1,000	1,989	1,000		
Total 403 - Tax Collection	35,785	18,974	19,012	36,762	23,000	44,115	39,000		
404 - Legal									
404.110 - Solicitor -- Retainer	9,000	9,550	7,600	8,800	12,000	10,560	12,000		
404.111 - Solicitor -- Other	42,213	51,513	62,234	0	0	0	0	Deleted in 2018 - added to #404.314	
404.310 - Legal Services	0	0	4,730	0	0	0	0	Deleted in 2018 - added to #404.314	
404.314 - Special Legal Services	0	0	0	52,992	60,000	63,590	45,000		
404.317 - Court Reporting	0	278	0	1,574	750	1,888	1,000		
404.318 - Codification	9,230	1,195	5,125	1,195	8,000	1,434	5,000	inc. New Zoning Amendments to publish in Code Book	
404.319 - Tax Lien Filing Fees	1,480	0	0	0	500	0	500		
404.341 - Legal Advertising	7,135	5,227	4,162	5,171	5,000	6,206	5,000		
Total 404 - Legal	69,058	67,763	83,850	69,732	86,250	83,678	68,500		
407 - Technology / Data Processing									
407.241 - General Supplies	0	0	250	0	0	0	0		
407.270 - Administration Hardware	0	903	4,328	15,685	20,000	18,822	3,000		
407.271 - Administration Software	195	0	1,210	1,171	5,000	1,405	3,000	inc. Adobe Pro	
407.272 - Police Hardware	0	0	9,864	7,286	12,000	8,743	10,000		
407.273 - Police Software	1,330	658	1,410	1,620	5,000	1,944	3,500	inc. Adobe Pro (6)	
407.310 - Website Design and Maintenance	1,425	1,075	2,250	1,775	1,200	2,130	2,500		
407.325 - Internet Services	1,734	1,702	1,812	2,258	1,600	2,710	3,000		
407.370 - Repairs and Maintenance	8,782	14,642	22,652	15,111	16,500	20,148	15,000		
Total 407 - Technology / Data Processing	13,466	18,979	43,776	44,906	61,300	55,902	40,000		
408 - Engineering									
408.313 - Engr. Services-General	(507)	7,241	1,665	11,941	2,000	14,330	17,000		
408.315 - Engr. Services-Road	1,792	0	0	0	0	0	0		
408.316 - Engr. Services-Storm Sewer	0	1,311	8,578	0	0	0	9,000		
408.317 - Engr. Services-Traffic	0	3,276	1,720	3,372	30,000	4,047	30,000	Wooster Traffic Study - Bakery Area \$25K	
408.318 - Engr. Services-Mapping	0	960	122	0	1,000	0	1,000	New Zoning Map with new amendments	
408.330 - Engineering - Other	0	0	15,613	2,900	2,000	3,480	0		
Total 408 - Engineering	1,285	12,788	27,698	18,214	35,000	21,856	57,000		

2019 Preliminary General Fund Budget

	2015 Actual	2016 Actual	2017 Actual	2018			2019	533,265,315	Certified 2018 Assessed Valuation thru 10/19/18
				Jan-Oct 2018	Budget	Year End Est.			
409 - General Government Building									
* 409.317 - Appraisal Services	525	525	560	575	560	575	575		
409.361 - Electricity	4,763	6,371	7,739	3,825	6,500	4,590	5,000		
409.362 - Natural Gas	4,209	3,069	4,724	3,530	5,000	4,236	4,500		
409.366 - Water / Sewage	834	859	519	674	750	808	800		
409.373 - Repairs and Maintenance	4,311	423	10,050	4,733	12,000	5,680	6,000		
409.450 - Contracted Services- Janitorial	7,260	7,200	7,200	6,225	7,500	7,470	7,500		
409.451 - Contracted Services- Maint.	5,420	5,696	5,669	11,505	5,000	13,806	15,000	Stockman & Lodovico	
409.740 - Major Expenditures	71,348	0	16,578	1,003	60,000	1,203	10,000		
409.750 - Minor Expenditures	0	600	250	1,411	13,000	1,693	5,000		
409 - General Government Building - Other	0	0	0	0	0	0	0		
Total 409 - General Government Building	98,670	24,743	53,289	33,479	110,310	40,060	54,375		
410 - Police									
* 410.110 - Salary -- Police Chief	103,319	102,253	99,914	83,192	103,000	103,000	105,833	2.75%	
410.112 - Salary -- Officers (6 Full-Time)	447,784	372,141	338,125	317,167	443,967	380,601	459,207	3% by Contract	
410.115 - Wages -- Officers (10 Part-Time)	161,063	176,893	181,377	133,111	135,000	159,734	170,000	3% by Contract	
410.116 - Wages - Turnkey and Matron	0	155	0	0	280	0	286	3%	
410.117 - Wages -- Secretary	27,233	26,101	26,488	20,688	28,641	24,826	29,498	3%	
410.118 - Wages -- Crossing Guards (8)	40,319	41,630	46,160	34,848	36,828	41,818	37,056	3%	
410.119 - Wages -- Ticket Processor	6,288	7,210	7,512	7,572	7,713	9,087	10,920		
410.120 - Worker's Comp Reimbursement Wages	13,507	24,053	3,027	(7,273)	0	(8,727)	0	Included in Wages	
410.173 - Paid Time Off	602	1,495	1,802	2,580	0	3,096	0	Included in Wages	
410.174 - Educational Pay	0	0	0	1,174	3,000	1,409	3,000		
410.180 - Overtime Pay	23,848	23,210	33,590	30,091	26,500	36,109	36,000		
410.181 - Overtime Pay Events	2,229	2,479	2,064	1,884	3,000	2,260	0		
410.185 - Vacation Pay Buy-Back	1,151	1,482	0	0	1,500	0	1,500		
410.187 - Reimbursable Wages	925	43,838	7,473	7,673	5,000	9,207	5,500		
410.189 - Formal Training	2,466	1,057	450	345	4,000	414	2,500		
* 410.190 - Military Leave	0	0	3,148	3,157	3,500	4,209	4,500		
410.191 - Uniform Maintenance Allowance	3,614	8,242	7,369	6,687	5,000	8,024	5,000		
410.192 - FICA / Medicare	61,687	60,425	56,895	48,501	64,000	58,201	61,871		
410.194 - Unemployment Comp. Insurance	9,976	11,076	7,494	6,657	11,700	7,988	10,000	.0500 of base taxable payroll at \$10,000 per employee per year	
410.195 - Workers' Compensation Insurance	44,413	47,492	50,492	45,092	52,000	54,110	55,000		
410.196 - Healthcare Insurance	99,064	92,057	105,930	76,788	88,766	92,145	111,001		
* 410.197 - Police Pension Contributions (MMO)	131,244	131,328	121,121	192,410	192,410	192,410	179,891	Corrected Amount Due in	
410.198 - Life Insurance	6,733	5,940	8,033	6,189	9,800	7,426	6,973		
410.199 - Disability Insurance	1,337	611	228	1,003	1,378	1,204	1,404		
410.200 - Retiree Health Benefits	0	6,148	15,248	18,086	16,105	21,703	9,438	Brankley January - August 2019	
410.210 - Office Supplies	1,804	2,313	2,280	2,121	1,500	2,545	1,500		
410.215 - Postage	1,241	945	964	131	850	157	180		
410.217 - Photocopier Lease	2,450	2,459	3,136	2,303	3,000	2,764	2,525		
410.231 - Vehicle Fuel	16,693	12,768	12,668	15,329	15,000	18,394	19,000		
410.239 - Ammunition and Range Supplies	1,307	3,165	438	860	3,000	1,032	3,000		
410.241 - General Supplies	1,075	616	573	1,040	850	1,248	850		

2019 Preliminary General Fund Budget

	2015 Actual	2016 Actual	2017 Actual	2018			2019	533,265,315	Certified 2018 Assessed Valuation thru 10/19/18
				Jan-Oct 2018	Budget	Year End Est.			
410.242 · Police Protection Supplies	9,460	11,651	2,662	1,394	2,000	1,672	1,500	Reclassified	
* 410.310 · Auxillary Police	2,400	2,400	2,400	2,400	2,400	2,400	2,400		
410.314 · Civil Service Solicitor	21,678	3,104	15,027	6,150	20,000	7,380	8,500		
410.317 · Civil Service Commission	8,134	350	17,899	11,667	21,000	14,001	8,000		
410.324 · Cellular Phone Service	7,067	6,505	5,961	6,230	6,000	7,476	7,500		
410.327 · Radio Equipment Maintenance	407	90	9,750	0	200	0	200		
410.340 · Advertising and Printing	1,696	1,405	835	1,965	1,500	2,358	2,000		
* 410.351 · Property, General Liability Ins	4,047	4,285	4,174	2,387	4,300	2,387	2,500		
* 410.352 · Police Professional Liability	10,072	10,537	10,537	14,450	11,000	19,267	15,000	RO to check - just for vehicles or entire Police Dept.	
410.361 · Electricity	2,446	2,867	2,464	2,550	3,000	3,060	3,000		
410.362 · Natural Gas	3,233	2,046	2,795	2,356	3,000	2,827	3,100		
410.373 · HQ Facility -- Maintenance	732	1,616	6,735	1,212	2,000	1,454	2,000		
410.374 · Vehicle Maintenance / Repair	8,463	2,976	4,163	5,853	3,500	7,024	7,800		
410.420 · Dues, Subscriptions, and Memb.	930	1,005	340	300	500	360	350		
410.450 · Animal Control	2,215	2,275	2,355	1,995	2,500	2,394	2,400		
410.460 · Meetings and Conferences	656	1,036	0	0	700	0	700		
410.740 · Major Expenditures	29,848	0	1,102	20,439	30,000	24,527	30,000		
410.745 · Police Vehicle	7,449	0	59,298	0	0	0	40,000	2019-2020 SUV approved 2018	
410.750 · Minor Expenditures	3,859	6,376	5,687	3,515	5,000	4,218	5,000		
Total 410 · Police	1,338,164	1,270,106	1,298,181	1,144,268	1,385,888	1,339,200	1,475,382		
411.000 · Fire									
* 411.195 · Workers' Comp. Insurance	16,707	17,952	20,394	20,198	20,036	20,198	20,500		
411.231 · Vehicle Fuel	2,347	1,828	1,663	2,049	1,500	2,459	2,500		
411.327 · Radio Equipment Maintenance	8,224	2,395	1,729	1,260	2,000	1,512	2,000		
* 411.351 · Volunteer Firefighters Insurance	8,571	8,280	8,743	9,504	8,600	9,504	10,000		
411.361 · Electricity	5,326	4,838	4,065	4,493	5,000	5,392	5,000		
411.362 · Natural Gas	4,571	3,525	3,190	4,257	5,000	5,676	5,500		
411.363 · Hydrant Services	16,500	20,735	12,458	17,893	18,200	23,857	17,500		
411.372 · Fire Alarm System	900	414	7,844	252	1,000	336	350		
411.373 · HQ Facility -- Maintenance and Repair	3,975	8,023	18,787	6,339	10,000	8,451	10,000		
411.374 · Vehicle Maintenance / Repair	21,720	30,195	5,620	26,479	7,500	35,305	10,000		
* 411.520 · Contribution to Volunteer Fire	2,500	2,500	2,500	2,500	2,500	2,500	2,500		
* 411.540 · Foreign Fire State Allocation	43,484	43,983	40,358	37,304	42,000	37,304	35,000		
411.740 · Major Expenditures	0	4,949	422,890	10,562	10,000	14,082	5,000		
411.750 · Minor Expenditures	2,103	419	1,582	66	5,000	80	1,500		
411.000 · Fire - Other	0	0	0	0	0	0	0		
Total 411.000 · Fire	136,928	150,036	551,822	143,155	138,336	166,655	127,350		
413 · UCC and Code Enforcement									
413.310 · Code Enforcement / Property	10,753	9,416	9,743	11,295	15,000	13,554	15,000		
413.313 · Building Inspection Services	69,419	48,499	106,149	53,991	100,000	64,789	70,000		
413.750 · Minor Expenditures	17,708	9,954	136	0	250	0	250		
Total 413 · UCC and Code Enforcement	97,880	67,869	116,028	65,286	115,250	78,343	85,250		
414 · Planning and Zoning									
414.117 · Solicitor -- Zoning Hearing Bd.	9,513	11,411	12,839	918	10,000	1,102	2,000		
414.118 · Solicitor -- Planning Commission	0	5,095	12,925	13,069	12,000	15,683	15,000		
414.317 · Court Reporting	1,852	1,350	2,426	2,379	5,000	2,854	4,500	Public Hearings - New Zoning Amendments	
414.450 · Comprehensive Plan	2,802	3,972	1,331	0	3,000	0	3,000	Update	
414.750 · Minor Expenditures	65	6,398	7,196	993	10,000	1,192	10,000	Publish New Zoning Amendments in Code Book	
414 · Planning and Zoning - Other	0	0	0	0	0	0	0		
Total 414 · Planning and Zoning	14,232	28,225	36,718	17,359	40,000	20,831	34,500		

2019 Preliminary General Fund Budget

	2015 Actual	2016 Actual	2017 Actual	2018			2019	533,265,315	Certified 2018 Assessed Valuation thru 10/19/18
				Jan-Oct 2018	Budget	Year End Est.			
430 - Public Works									
430.112 - Wages -- Full-Time	156,540	151,257	150,643	132,164	165,578	158,597	169,697	2.5% Per Contract	
430.115 - Wages -- Part-Time (Leaf Crew)	22,259	28,735	26,148	2,952	31,926	3,542	32,798	2.75%	
430.180 - Overtime Pay	19,599	22,318	14,180	20,087	20,000	24,105	22,000		
* 430.185 - Retirement Bonus	0	0	15,000	0	0	0	0		
430.192 - FICA / Medicare	14,857	15,497	15,649	11,767	16,639	14,121	15,497		
430.194 - Unemployment Comp. Insurance	2,427	2,593	2,160	1,905	2,600	2,286	3,000	.0500 of base taxable payroll at \$10,000 per employee per year	
430.195 - Workers' Comp. Insurance	17,928	16,943	15,852	13,659	16,250	16,391	6,548		
430.196 - Healthcare Insurance	43,615	45,962	49,398	37,189	46,000	44,627	47,572		
* 430.197 - Non-Uniformed Pension Contribution (MMO)	40,692	40,293	46,629	73,161	68,037	73,161	73,652	Corrected Amount Due in	
430.198 - Life Insurance	1,890	2,195	2,357	2,065	3,294	2,478	2,065		
430.199 - Disability Insurance	1,361	1,361	1,354	2,452	4,134	2,943	2,809		
430.231 - Vehicle Fuel	9,676	7,240	5,569	8,861	6,000	10,633	12,000		
430.238 - Clothing and Uniforms	1,815	1,500	2,000	1,500	1,500	1,800	1,500		
430.241 - General Supplies	6,734	6,664	4,978	7,886	5,000	9,463	6,000		
430.245 - Highway Supplies (inc. Street Signs)	5,440	6,492	7,506	14,901	12,000	17,881	20,000	Reflective Street Name Signs Replacement cont'd.	
430.260 - Small Tools and Minor Equipment	1,597	230	0	525	1,000	630	800		
* 430.310 - Leaf Recycling Services	18,199	15,641	15,240	16,528	13,674	14,326	14,500		
430.317 - Storm Sewer Contracted Maint.	4,671	17,916	8,929	29,939	20,000	35,927	0	Deleted and Moved to Capital Funds (Roads) for 2019 Budget	
430.324 - Cellular Phone Service	2,102	1,890	1,378	1,728	2,000	2,074	2,225		
* 430.351 - Property, General Liability Ins	7,002	7,147	6,459	6,461	8,000	6,461	6,700		
430.368 - Contracted Dumpster Services	5,634	7,333	5,933	6,864	8,000	8,237	9,500		
430.370 - Repairs & Maintenance	0	2,197	0	259	1,000	311	1,000		
430.372 - Basic Street Maintenance	2,203	1,211	491	0	3,000	0	1,500		
430.373 - Repairs and Maintenance- Garage	7,230	266	10,795	1,100	5,000	1,320	5,000		
430.374 - Vehicle Maintenance	22,026	13,180	20,085	32,960	20,000	39,553	25,000		
430.720 - Vehicle Payments	0	0	27,971	0	0	0	0		
430.740 - Major Expenditures	0	67,270	0	101,324	100,000	121,589	10,000		
430.741 - Grant Award Exp - Public Works (Pedestrian Plan - EPD)	0	0	0	20,361	21,000	24,433	0		
430.750 - Minor Expenditures	1,273	1,676	2,388	289	10,000	346	10,000	Inc. \$9K for Bike Racks	
* 430.751 - Road Salt	114,262	104,162	56,752	133,005	110,000	159,606	115,000	1,500 Tons@ \$70.93 for 2018-2019 Season (inc. Edgewater Plan)	
430.752 - Street Lighting	81,932	82,013	82,492	72,749	83,000	87,298	84,000		
430 - Public Works - Other	0	0	0	0	0	0	0		
Total 430 - Public Works	612,965	671,180	598,335	754,643	804,632	884,139	700,362		
433 - Traffic Control Devices									
433.310 - Traffic Line Painting Services	19,652	27,980	0	0	25,000	0	23,000		
433.371 - Repairs & Maintenance	727	3,189	4,042	807	1,500	1,076	1,250		
Total 433 - Traffic Control Devices	20,379	31,169	4,042	807	26,500	1,076	24,250		
435 - Sidewalks and Crosswalks									
435.110 - Sidewalk Inspection Wages	0	0	317	0	0	0	500		
435.241 - Sidewalk/Crosswalk Supplies	0	0	11	0	500	0	0		
Total 435 - Sidewalks and Crosswalks	0	0	328	0	500	0	500		

2019 Preliminary General Fund Budget

	2015 Actual	2016 Actual	2017 Actual	2018			2019	533,265,315	Certified 2018 Assessed Valuation thru 10/19/18
				Jan-Oct 2018	Budget	Year End Est.			
446 - Storm Water Management and Flood Control									
446.310 - Professional Services	240	0	0	7,285	30,000	8,742	0	Moved to Capital Funds (Roads) in 2019 - Move to Roads #446.000	
446.610 - General Construction	11,930	0	0	45,898	65,000	55,077	0	Moved to Capital Funds (Roads) in 2019 - Move to Roads #446.000	
446.741 - Grant Award Exp - Stormwater - Plum Creek Gravel Bar #1	0	0	0	77,570	85,000	93,084	0		
Total 446 - Stormwater Management and Flood Control	12,170	0	0	130,753	180,000	156,903	0		
454 - Parks and Playgrounds									
* 454.115 - Wages -- Part-Time Seasonal	84,484	94,982	98,410	85,904	107,832	114,538	136,052	2.75% - Inc. One Additional Worker	
454.117 - Summer Labor	0	0	205	0	330	0	0		
454.172 - Holiday/PTO	788	1,566	537	0	0	0	0	Included in Wages	
454.173 - Paid Time Off	0	1,441	1,031	1,009	0	1,211	0	Included in Wages	
454.180 - Overtime	2,123	1,388	3,582	1,330	2,000	1,595	1,000		
454.192 - FICA / Medicare	6,813	7,602	7,962	6,751	8,427	8,101	8,977		
454.194 - Unemployment Comp. Insurance	1,675	2,093	1,066	1,139	1,140	1,367	2,000	.0500 of base taxable payroll at \$10,000 per employee per year	
454.195 - Workers' Comp. Insurance	7,753	7,836	7,165	6,873	7,400	8,248	9,020		
454.196 - Healthcare Insurance	442	0	0	0	0	0	0		
454.231 - Fuel	1,844	1,966	2,133	2,171	2,000	2,606	2,700		
454.241 - General Supplies	12,978	10,969	11,094	9,491	12,000	11,389	12,000		
454.247 - Recreation Program Supplies	0	0	0	0	0	0	0		
454.310 - Professional Services	6,270	6,710	7,063	6,050	1,000	7,260	8,500		
454.324 - Cellular Phone Service	248	234	194	382	0	459	400		
* 454.351 - Property, General Liability Ins	3,582	3,742	3,902	2,864	4,150	2,864	3,500		
454.361 - Electricity	2,902	3,596	4,305	3,315	4,400	3,978	4,100		
454.362 - Natural Gas	206	201	204	170	250	203	250		
454.366 - Water / Sewage	1,221	2,130	1,393	1,398	1,500	1,678	1,200		
454.368 - Contracted Dumpster Services	0	1,360	748	712	1,000	855	1,900		
454.371 - Maintenance & Repairs	12,114	9,805	10,543	6,333	25,000	7,600	26,000		
454.373 - Maintenance/Repairs - Buildings	3,015	1,368	2,262	28,057	3,500	33,669	10,000		
454.374 - Vehicle Maintenance	0	0	0	0	0	0	500		
454.740 - Major Expenditures	4,081	4,799	12,820	12,193	95,000	14,632	25,000		
454.750 - Minor Expenditures	6,331	5,999	4,922	8,925	6,000	10,710	10,000		
454.XXX - Materials & Supplies-Other Parks	0	0	0	0	0	0	0		
454 - Parks and Playgrounds - Other	0	0	800	0	0	0	0		
Total 454 - Parks and Playgrounds	158,872	169,789	182,342	185,067	282,929	232,962	263,099		
455 - Shade Trees									
455.248 - Shade Tree Planting	0	(500)	0	0	5,000	0	3,000		
455.310 - Tree Trimming Services	15,100	32,575	26,970	31,242	40,000	37,490	40,000		
455.315 - Emergency Tree Service	9,389	43,495	(7,980)	12,967	19,224	15,560	10,000		
455.317 - Tree Removal Services	24,050	3,900	16,690	15,576	15,000	18,691	5,000		
Total 455 - Shade Trees	48,539	79,470	35,680	59,785	79,224	71,741	58,000		
457 - Civil / Military Celebrations									
* 457.249 - Holiday Programs	400	400	400	400	400	400	400	Memorial Day Parade	
Total 457 - Civil / Military Celebrations	400	400	400	400	400	400	400		
458 - Senior Citizen's Centers									
* 458.540 - RCAC Senior Citizens' Center	7,000	7,000	7,000	7,000	7,000	7,000	7,000		
Total 458 - Senior Citizen's Centers	7,000	7,000	7,000	7,000	7,000	7,000	7,000		
471 - Debt Principal									
* 471.152 - Cap Lease Prin-2017 Police Vehicle	0	17,230	0	0	0	0	0		
* 471.163 - General Obligation Bond Refi - 2011	35,000	35,000	35,000	9,033	40,000	12,043	40,000		
471 - Debt Principal - Other	0	0	0	0	0	0	0		
Total 471 - Debt Principal	35,000	52,230	35,000	9,033	40,000	12,043	40,000		

2019 Preliminary General Fund Budget

	2015 Actual	2016 Actual	2017 Actual	2018			2019	533,265,315	Certified 2018 Assessed Valuation thru 10/19/18
				Jan-Oct 2018	Budget	Year End Est.			
472 - Debt Interest									
* 472.152 - Cap Lease Int-2015 Police Vehicle	0	1,506	0	0	0	0	0		
* 472.163 - General Obligation Bond Refi -- 2011	19,283	18,548	17,673	47,678	16,710	63,570	15,470		
Total 472 - Debt Interest	19,283	20,053	17,673	47,678	16,710	63,570	15,470		
475 - Fiscal Agent Fee									
* 475.311 - Fiscal Agent Fee	120	120	120	120	120	120	120		
Total 475 - Fiscal Agent Fee	120	120	120	120	120	120	120		
487 - Health Insurance Benefit									
487.201 - Employee Assistance Program (EAP)	1,650	1,650	825	887	0	1,065	1,600		
Total 487 - Health Insurance Benefit	1,650	1,650	825	887	0	1,065	1,600		
492 - Interfund Operating Transfers									
* 492.008 - Transfers to Sewer Fund	0	0	0	0	0	0	0		
* 492.018 - Transfers to Capital Fund-Parks	1,965	0	20,000	61,000	61,000	61,000	0		
* 492.019 - Transfers to Capital Fund-Roads	390,000	350,000	450,000	633,000	633,000	633,000	0		
* 492.030 - Transfers to Capital Reserve Fund	79,592	40,000	0	160,000	160,000	160,000	0	Add / Transfer to Cap Reserve fund to pay back mudslide and trail bridge expenses from 2018 -- do prior to y/e 2018 in order for reserve balance to be in full for beginning of 2019 (trail bridge - capital parks fund) -- DONE 10.29.2018	
* 492.033 - Transfers to Library Fund	261,000	275,000	290,000	290,000	290,000	290,000	0		
* 492.036 - Transfers to Oakmont Blvd Fund	78,000	80,000	125,000	90,000	90,000	90,000	0		
* 492.037 - Transfers to Kerr Museum Fund	9,500	10,000	10,000	10,000	10,000	10,000	0		
492 - Interfund Operating Transfers - Other	0	0	0	0	0	0	0		
Total 492 - Interfund Operating Transfers	820,057	755,000	895,000	1,244,000	1,244,000	1,244,000	0		
6560 - Payroll Expenses									
999999 - PA Unemployment Comp.	0	0	0	0	0	0	0		
6560 - Payroll Expenses - Other	0	0	0	0	0	0	0		
Total 6560 - Payroll Expenses	0	0	0	0	0	0	0		
Total 400: EXPENDITURES	3,870,145	3,779,102	4,359,337	4,344,015	5,059,688	4,931,710	3,522,168		
Total Expense	3,870,145	3,779,102	4,359,337	4,344,015	5,059,688	4,931,710	3,522,168		
Income Over Expense	(8,538)	445,667	13,254	(392,704)	(712,807)	(558,013)	823,937	Cash Balance as of 10/29/18 = \$675,680	

2019 Preliminary General Fund Budget

	2015 Actual	2016 Actual	2017 Actual	2018			2019	533,265,315	Certified 2018 Assessed Valuation thru 10/19/18
				Jan-Oct 2018	Budget	Year End Est.			
Capital Requests to Approve:	Approved	Line Item #:	Estimates:						
	12/ /2018								
Administration									
* Recording Upgrade Council Chambers with Labor		407.27	15,000.00						
Office Chairs		409.740	1,000.00						
Wall Restoration at Eighth & College		430.740	32,240.00						
Document Scanning - Archiving		407.241	20,000.00						
GIS Map - Sharing and Upgrade			4,000.00						
			72,240.00						
Police									
Remainder of Camera Security System Installation at Riverside Park		410.740	15,000.00						
License Plate Reader Software		407.273	2,100.00						
			17,100.00						
Fire Department									
Replace 1970 Ladder Truck GF#411.740/Capital Reserve #279.800			1,400,000.00						
New Boiler or HVAC System for Fire Department Buildin/General Fund <i>(Last Purchased 2009)</i>			49,000.00						
			1,449,000.00						
Street Department									
Mini-Excavator with Trailer (\$50,000-\$70,000)		430.740	70,000.00						
Two (2) Leaf Machines Grant Awarded 2018 - (Grant \$120,000)		430.750	12,000.00						
			82,000.00						
Parks & Playgrounds									
Dual Axle Trailer 83"x16'		454.750	3,322.00						
Toro 30" Self-Propelled Commercial Mower		454.750	1,899.99						
Toro 21" Commercial Self-Propelled Mower		454.750	1,259.00						
Splash Pad Spray Repair		454.371	2,500.00						
RHS Baseball Field Repair		454.740	12,000.00						
RAA Little League Baseball Field Repair		454.740	12,000.00						
Repair Major Cracks of Basketball Court		454.740	20,000.00						
Seal Cracks in South Pavilion		454.371	2,500.00						
Power Wash Tracks		454.371	5,000+						
Replace Switch Grass		454.371	5,000.00						
Regrade, Repave and Install ADA Ramp - Lower South		454.740	100,000.00						
			160,480.99						
Total			1,780,820.99						