

TOWNSHIP OF MOON 2013 FINAL BUDGET

(Adopted: 12/19/2012)

2012 BOARD OF SUPERVISORS
Marvin D. Elcher, Chairperson
Andrew M. Gribben, Vice Chairperson
James Vitale
Frank W. Sinatra
John A. Hertzler

**TOWNSHIP OF MOON
2013 FINAL BUDGET
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**TOWNSHIP OF MOON
GENERAL FUND**

2013 FINAL Budget (12/19/2012)

REVENUE AND EXPENDITURE SUMMARY

	2010 ACTUAL	2011 ACTUAL	2012 APPROVED	2012 YTC	2013 RECOMMENDED	% of TOTAL	% Increase Prev. YR
REVENUE							
REAL ESTATE TAXES	\$ 5,445,940.17	\$ 5,241,435.00	\$ 5,320,000.00	\$ 5,457,536.14	\$ 5,415,000.00	43.59%	1.8%
LOCAL ENABLING TAXES	3,974,839.45	4,692,554.98	3,825,000.00	5,321,844.31	4,594,500.00	36.99%	20.1%
LICENSES & PERMITS	513,244.61	550,004.72	503,000.00	565,449.82	530,300.00	4.27%	5.4%
FINES	140,607.36	126,319.05	110,000.00	109,248.57	110,000.00	0.89%	0.0%
INTEREST & RENT	202,036.16	247,735.07	242,061.52	224,278.47	219,642.30	1.77%	-9.3%
STATE SHARED REVENUE	547,943.25	693,596.80	410,154.10	500,450.99	425,305.21	3.42%	3.7%
SALES TAX ALLOCATION	301,187.09	291,242.29	265,000.00	321,302.97	275,000.00	2.21%	3.8%
DEPARTMENT EARNINGS	595,251.37	499,017.24	421,000.00	495,185.44	\$443,850.00	3.57%	5.4%
MISCELLANEOUS REVENUE	30,278.64	29,950.78	20,400.00	23,736.49	20,400.00	0.16%	0.0%
INTERFUND TRANSFERS	376,635.40	398,438.00	387,435.80	388,585.80	387,436.00	3.12%	0.0%
TOTAL ESTIMATED REVENUE	12,127,963.50	12,770,293.93	11,504,051.42	13,407,619.00	12,421,433.51	100.00%	
EXPENDITURES							
ADMINISTRATION	\$ 837,034.45	940,078.28	\$971,054.00	\$930,618.50	\$1,047,586.16	9.20%	7.9%
TAX COLLECTION	199,117.96	\$203,996.37	190,592.00	188,762.08	177,450.00	1.56%	-6.9%
POLICE	4,853,622.19	\$5,211,330.60	5,346,133.81	5,117,464.05	5,204,126.38	45.69%	-2.7%
FIRE PROTECTION	354,063.16	\$343,614.58	394,883.32	\$342,118.87	397,378.68	3.49%	0.6%
PROTECTIVE INSPECTION	201,620.14	\$210,162.31	229,454.23	233,518.68	244,457.28	2.15%	6.5%
PLANNING & ZONING	218,519.99	\$262,995.13	233,877.50	197,956.30	229,711.51	2.02%	-1.8%
HIGHWAY MAINTENANCE	1,600,720.06	\$1,615,165.23	1,712,290.35	1,614,626.76	1,768,717.99	15.53%	3.3%
PARKS	889,902.71	\$939,089.13	971,008.98	942,690.70	990,285.95	8.69%	2.0%
LIBRARY	240,892.98	\$241,938.66	222,750.00	213,000.31	229,750.00	2.02%	3.1%
MOONCREST NEIGHBORHOOD	16,445.51	\$26,477.52	42,350.00	41,592.86	27,350.00	0.24%	-35.4%
CABLE TELEVISION	268,184.01	\$280,665.76	317,538.02	297,758.72	316,328.36	2.78%	-0.4%
DEBT SERVICE	753,140.02	\$750,457.52	748,371.24	748,371.24	748,487.52	6.57%	0.0%
MISCELLANEOUS	2,798.81	\$141,136.73	8,000.00	9,008.50	8,000.00	0.07%	0.0%
TOTAL EXPENDITURES	10,436,061.99	11,167,107.82	11,388,303.45	10,877,487.58	11,389,629.83	100.00%	
FUND RESERVE							
(Prior to Capital Reserve Transfer)	1,691,901.51	1,603,186.11	115,747.97	2,530,131.42	1,031,803.68		
Capital Reserve Transfer	1,342,577.63	1,031,567.04	1,389,000.00	1,389,000.00	1,372,500.00		
Increase (Decrease) in Fund Balance	\$ 349,323.88	\$ 571,619.07	\$ (1,273,252.03)	\$ 1,141,131.42	\$ (340,696.32)		
Beginning Fund Balance	3,722,749.00	3,854,011.20	4,377,354.24	4,377,354.24	5,518,485.66		
GENERAL FUND BALANCE	\$ 4,072,072.88	\$ 4,425,630.27	\$ 3,104,102.21	\$ 5,518,485.66	\$ 5,177,789.34		

TOWNSHIP OF MOON
2013 FINAL Budget (12/19/12)
REVENUES

ACCT	TITLE	2010 ACTUAL	2011 ACTUAL	2012 Approved Budget	2013 YTC	% Collected vs Budget	2013 11/19/2012	2013 Budget % Change
REVENUES								
0301-100	Real Estate Tax - Current General	4,951,768.22	4,911,187.30	4,884,630.00	5,051,446.24	103.4%	5,000,000.00	2.4%
0301-101	Real Estate Tax - Current Fire	108,846.43	181,970.84	315,370.00	324,011.50	102.7%	325,000.00	3.1%
0301-150	Reassessment refunds/reductions	(15,105.17)	(44,234.24)	(30,000.00)	(33,559.45)	111.9%	(30,000.00)	0.0%
0301-200	Real Estate Tax - Prior Year	202,717.52	74,988.24	75,000.00	43,241.07	57.7%	50,000.00	-33.3%
0301-500	Real Estate Tax - Delinquent	170,725.49	93,743.02	50,000.00	57,258.49	114.5%	50,000.00	0.0%
0301-600	Real Estate Tax- Interim	26,987.68	23,799.84	25,000.00	15,138.29	60.6%	20,000.00	-20.0%
Total	Real Estate Taxes	5,445,940.17	5,241,435.00	5,320,000.00	5,457,536.14	102.6%	5,415,000.00	1.8%
0310-010	Per Capita Tax - Current	61,917.00	64,305.55	60,000.00	64,332.00	107.2%	60,000.00	0.0%
0310-020	Per Capita Tax - Prior Year	1,635.55	104.50	500.00	27.50	5.5%		-100.0%
0310-100	Real Estate Transfers	494,577.70	497,895.06	375,000.00	488,712.02	130.3%	400,000.00	6.7%
0310-200	Earned Income Tax	3,305,913.49	3,901,822.00	3,250,000.00	4,724,285.97	145.4%	4,000,000.00	23.1%
0310-250	Earned Income Tax - Delinquent	65,185.49	188,001.55	100,000.00	8,114.62	8.1%	100,000.00	0.0%
0310-600	Admissions Tax	12,960.22	12,426.32	8,000.00	12,447.20	155.6%	8,000.00	0.0%
0310-710	Mechanical Devices - Jukebox	2,600.00	2,200.00	1,500.00	1,600.00	106.7%	1,500.00	0.0%
0310-720	Mechanical Devices - Games	30,050.00	25,800.00	30,000.00	22,325.00	74.4%	25,000.00	-16.7%
Total	Local Enabling Taxes	3,974,839.45	4,692,554.98	3,825,000.00	5,321,844.31	139.1%	4,594,500.00	20.1%
TOTAL	ALL TAXES	9,420,779.62	9,933,989.98	9,145,000.00	10,779,380.45	117.9%	10,009,500.00	9.5%
0321-450	Business Licenses	400.00	0.00	200.00	0.00	0.0%	-	-100.0%
0321-610	Transient Retailers	425.00	835.00	300.00	375.00	125.0%	300.00	0.0%
0321-800	Cable TV Franchise Fees	451,999.01	487,822.61	450,000.00	508,990.02	113.1%	475,000.00	5.6%
0321-810	Cable TV Capital Support Fee	40,215.60	41,306.00	37,500.00	40,864.80	109.0%	40,000.00	6.7%
0322-820	Road Encroachment	20,205.00	20,041.11	15,000.00	15,220.00	101.5%	15,000.00	0.0%
Total	Licenses & Permits	513,244.61	550,004.72	503,000.00	565,449.82	112.4%	530,300.00	5.4%
0331-110	Motor Violations	100,807.19	92,194.30	75,000.00	72,584.62	96.8%	75,000.00	0.0%
0331-120	Ordinance Violations	39,800.17	34,124.75	35,000.00	36,663.95	104.8%	35,000.00	0.0%
Total	Fines	140,607.36	126,319.05	110,000.00	109,248.57	99.3%	110,000.00	0.0%

TOWNSHIP OF MOON
2013 FINAL Budget (12/19/12)
REVENUES

ACCT	TITLE	2010 ACTUAL	2011 ACTUAL	2012 Approved Budget	2013 YTC	% Collected vs Budget	2013 11/19/2012	2013 Budget % Change
0341-000	Interest Earnings	13,888.67	11,440.72	15,000.00	6,814.98	45.4%	7,500.00	-50.0%
0342-200	Rental of Buildings	6,760.97	51,956.58	45,000.00	50,321.20	111.8%	45,000.00	0.0%
0342-300	Lease - MTRA	181,386.52	184,337.77	182,061.52	167,142.29	91.8%	167,142.30	-8.2%
Total	Interest & Rent	202,036.16	247,735.07	242,061.52	224,278.47	92.7%	219,642.30	-9.3%
0354-010	LCB Grant				0.00	0.0%		0.0%
0354-020	DARE Grant	200.00	2,810.00		200.00	100.0%		0.0%
0354-035	Buckle Up Grant				0.00	0.0%		0.0%
0354-036	NCHSN-Smooth Operator Grant		11,499.37		8,768.48	100.0%		0.0%
0354-037	Police Minor Equipment Grants				0.00	0.0%		0.0%
0354-070	MCA TV DCED Grant				0.00	0.0%		0.0%
0354-030	Snow Removal	58,061.15	53,492.56	37,882.39	45,495.54	120.1%	43,732.83	15.4%
0355-130	County Snow Removal	23,297.60	9,729.84	10,021.71	10,021.71	100.0%	10,322.38	3.0%
0354-099	PEMA	37,544.86			0.00	100.0%		0.0%
0355-010	Public Utility Tax	14,193.41	14,364.99	14,000.00	14,936.29	106.7%	15,000.00	7.1%
0355-020	Interchange Utility Reimbursement	24,531.74	8,051.93	10,000.00	11,828.99	118.3%	10,000.00	0.0%
0355-050	MEIT Insurance Subsidy	22,720.55	19,548.13	5,000.00	23,990.13	479.8%	5,000.00	0.0%
0355-060	PA One Call Municipal Rebate	610.23	562.00	750.00	425.89	100.0%	750.00	0.0%
0355-450	Reimbursement Crossing Guards	26,759.50	15,187.78	10,000.00	19,349.09	193.5%	6,000.00	-40.0%
0355-080	Beverage Licenses	8,700.00	9,600.00	9,500.00	11,100.00	116.8%	9,500.00	0.0%
0355-120	Act 205 State Pension Aid	314,079.71	548,750.20	313,000.00	354,334.87	113.2%	325,000.00	3.8%
Total	State Shared Revenue	547,943.25	693,596.80	410,154.10	500,450.99	122.0%	425,305.21	3.7%
0357-050	Sales Tax Allocation	301,187.09	291,242.29	265,000.00	321,302.97	121.2%	275,000.00	3.8%
Total	Operating Grants	301,187.09	291,242.29	265,000.00	321,302.97	121.2%	275,000.00	3.8%
0361-340	Zoning Hearings	3,250.00	1,593.04	3,000.00	1,770.00	59.0%	2,000.00	-33.3%
0361-350	Filing Fees-Land Development	14,722.50	9,649.35	10,000.00	11,553.00	115.5%	10,000.00	0.0%
0361-510	Sale of Maps	453.89	603.77	250.00	174.90	70.0%	250.00	0.0%
0361-520	Misc. - Sale of Ordinances	90.00	20.00	250.00	0.00	0.0%	250.00	0.0%
0361-530	Right-To-Know Collections	250.52	116.92	250.00	43.70	17.5%	250.00	0.0%
0362-110	Police - Accident Reports	10,720.00	10,900.00	11,000.00	11,345.00	103.1%	11,000.00	0.0%
0362-120	Police - Alarm Fees	8,775.00	7,250.00	10,000.00	7,775.00	77.8%	7,500.00	-25.0%
0362-140	Police - Dispatch Services	2,453.00	2,484.00	2,500.00	2,382.00	95.3%	2,500.00	0.0%
0362-150	Police- Reimbursable Overtime	105,419.72	61,077.46	100,000.00	45,689.27	45.7%	100,000.00	0.0%
0362-160	Sale of Police Vehicles	0.00			0.00	0.0%		0.0%

TOWNSHIP OF MOON
2013 FINAL Budget (12/19/12)
REVENUES

ACCT	TITLE	2010 ACTUAL	2011 ACTUAL	2012 Approved Budget	2013 YTC	% Collected vs Budget	2013 11/19/2012	2013 Budget % Change
0362-171	Federal / State Funds	114,248.00	96,889.00	37,500.00	66,929.00	178.5%	37,500.00	0.0%
0362-410	Building Permits	172,794.77	140,484.84	150,000.00	181,512.42	121.0%	150,000.00	0.0%
0362-411	Reinspection Fees	640.00	320.00	500.00	800.00	160.0%	500.00	0.0%
0362-415	DCED Building Permit Charge	(284.00)	36.00	-	0.00	0.0%	-	0.0%
0362-420	Electric Inspection Fees	12,928.93	9,161.45	10,000.00	10,978.64	109.8%	10,000.00	0.0%
0362-430	Rental Inspection Fees	1,080.00	1,290.00	500.00	760.00	152.0%	500.00	0.0%
0362-440	Recycling Rebate				2,144.10		2,000.00	100.0%
0362-450	Act 13 Reimbursement				554.32		1,000.00	100.0%
0367-401	Rec. Fac. - Park Shelters	17,465.00	17,915.00	16,500.00	17,415.00	105.5%	17,000.00	3.0%
0367-402	Rec. Fac. - ABC Permits	3,240.00	4,650.00	3,000.00	4,380.00	146.0%	3,000.00	0.0%
0367-403	Rec. Fac. - Robin Hill	17,765.00	34,275.00	17,000.00	27,700.00	162.9%	20,000.00	17.6%
0367-404	Rec. Fac. - Tennis	0.00	0.00		82.99	0.0%		0.0%
0367-405	Rentals-Mooncrest	1,040.00	875.00	750.00	0.00	0.0%	-	-100.0%
0367-406	Recreational Programming	62,051.35	62,198.93	40,000.00	78,178.51	195.4%	60,000.00	50.0%
0367-407	Parks Gifts & Fundraising	15,924.00	17,750.00	1,000.00	15,451.07	1545.1%	1,000.00	0.0%
0367-410	Park Concessions	2,479.92	2,352.80	2,000.00	2,201.00	110.1%	2,000.00	0.0%
0367-411	Rental - Athletic Facilities	1,525.00	625.00	1,000.00	1,385.00	138.5%	1,000.00	0.0%
0367-470	Meeting Costs-Reimbursable		600.00		600.00		600.00	100.0%
0367-500	Administrative Svcs. - Reimbursement	20,558.77	11,779.68	-	925.52	0.0%	-	0.0%
0367-800	CATV Sponsorship	5,660.00	4,140.00	4,000.00	2,475.00	61.9%	4,000.00	0.0%
0370-000	Township Gifts / Donations				0.00	0.0%		0.0%
Total	Departmental Earnings	\$595,251.37	\$499,017.24	421,000.00	\$495,185.44	117.6%	443,850.00	5.4%
0380-010	Miscellaneous Revenue	2,008.11	865.09	500.00	0.00	0.0%	500.00	0.0%
0383-110	Lien Letters	8,835.00	9,130.00	8,500.00	10,140.00	119.3%	8,500.00	0.0%
0391-000	Sale of Township Property	2,689.50	5,904.33	2,000.00	4,360.54	218.0%	2,000.00	0.0%
0391-010	Sale/Replacement Street Signs	1,411.23	3,091.50	1,000.00	835.95	83.6%	1,000.00	0.0%
0391-020	Bus Shelter Revenue	8,400.00	8,400.00	8,400.00	8,400.00	100.0%	8,400.00	0.0%
0392-500	Refund Prior Year Expenses	6,934.80	2,559.86		0.00	100.0%		0.0%
Total	Miscellaneous Revenue	30,278.64	29,950.78	20,400.00	23,736.49	116.4%	20,400.00	0.0%
0392-400	Fund Transfers	376,635.40	398,438.00	387,435.80	388,585.80	100.3%	387,436.00	0.0%
Total	Fund Reserve	376,635.40	398,438.00	387,435.80	388,585.80	100.3%	387,436.00	0.0%
TOTAL	GENERAL FUND	12,127,963.50	12,770,293.93	11,504,051.42	13,407,619.00	116.5%	12,421,433.51	8.0%

**TOWNSHIP OF MOON
GENERAL FUND
2013 FINAL Budget (12/19/2012)**

EXECUTIVE/ADMINISTRATION

ACCT	TITLE	2010 ACTUAL	2011 ACTUAL	2012 Approved Budget	2012 YTC	% Spent of Budget	2013 11/28/2012	2013 Budget % Change
Operating Expense								
0401-260	Minor Equipment	2,119.01	5,454.36	5,000.00	3,418.47	68.4%	3,000.00	-40.0%
0401-311	Auditing Services	6,430.00	6,967.50	6,500.00	5,000.00	76.9%	6,500.00	0.0%
0401-312	Insurance & Bank Consultants	6,250.00		10,000.00	2,000.00			0.0%
0401-313	Appraisal Cost			65,000.00		105.9%	65,000.00	0.0%
0401-314	Legal Services	66,643.01	107,690.14	20,000.00	33,514.55	167.6%	35,000.00	75.0%
0401-320	Engineering Costs	14,026.06	833.00	-	352.34	0.0%	500.00	100.0%
0401-338	Vehicle Maintenance	1,051.84	15,943.00	15,000.00	16,676.91	111.2%	2,500.00	-83.3%
0401-341	Advertising	8,645.56	1,061.56	1,000.00	14.45	1.4%	500.00	-50.0%
0401-342	Printing	79.76		3,000.00	3,000.00	0.0%	3,000.00	0.0%
0401-345	Codification	0.00		2,000.00	1,960.00	98.0%	2,000.00	0.0%
0401-350	Insurance & Bonding	1,910.00	1,910.00	14,500.00	12,365.00	85.3%	14,500.00	0.0%
0401-371	Website Enhancement	9,300.00	5,400.00	200.00	96.04	48.0%	200.00	0.0%
0401-384	Rental of Equipment	730.65		5,000.00	2,699.99	54.0%	3,000.00	-40.0%
0401-742	Equipment Purchase	3,615.00		2,500.00		0.0%	15,000.00	500.0%
0401-743	Township Communications	700.38	672.50	750.00	1,099.88	0.0%	750.00	0.0%
0401-745	Holiday/Event fund			10,000.00	500.00	5.0%	10,000.00	0.0%
0401-845	Intergovernmental Cooperation							
	Total Operating Expense	121,501.27	166,102.36	160,450.00	151,537.94	94.4%	171,450.00	6.9%
Administrative Expense								
0400-321	Telephones	2,878.74	1,549.08	2,000.00	701.50	35.1%	1,000.00	-50.0%
0401-150	Building Supervisor	12,423.47	13,075.72	14,000.00	11,089.01	79.2%	14,000.00	0.0%
0401-200	Cleaning	8,243.75	7,816.01	9,000.00	7,262.02	80.7%	9,000.00	0.0%
0401-210	Materials & Supplies	14,003.85	11,245.16	12,500.00	14,152.78	113.2%	12,500.00	0.0%
0401-315	Finance Charges	4,932.32	4,678.53	1,000.00	4,411.38	441.1%	1,000.00	0.0%
0401-321	Telephone	13,612.62	12,262.72	15,000.00	12,027.48	80.2%	15,000.00	0.0%
0401-325	Postage	4,459.22	3,745.16	5,000.00	5,325.05	106.5%	5,000.00	0.0%
0401-337	Vehicle Oper./Exp. - Prof. Staff	177.37	32.58	500.00	867.18	173.4%	500.00	0.0%
0401-370	Maint. Contracts/Equip. Maint.	14,374.45	11,770.60	14,000.00	16,933.00	121.0%	14,000.00	0.0%
0401-372	IT	14,528.21	22,460.63	17,500.00	17,316.80	99.0%	17,500.00	0.0%
0401-373	Building Maintenance	27,459.52	25,025.29	25,000.00	19,396.90	77.6%	25,000.00	0.0%
0401-420	Dues/Memberships/Subscriptions	9,850.79	3,458.30	6,000.00	5,845.30	97.4%	6,000.00	0.0%
0401-460	Staff Development	2,163.88	891.29	3,500.00	2,195.16	62.7%	3,500.00	0.0%

**TOWNSHIP OF MOON
GENERAL FUND
2013 FINAL Budget (12/19/2012)**

EXECUTIVE/ADMINISTRATION

ACCT	TITLE	2010 ACTUAL	2011 ACTUAL	2012 Approved Budget	2012 YTC	% Spent of Budget	2013 11/28/2012	2013 Budget % Change
0401-744	Employee Incentive Program		534.95	10,000.00	-	0.0%	-	-100.0%
	Total Administrative Expense	129,108.19	118,546.02	135,000.00	117,523.56	87.1%	124,000.00	-8.1%
	Salaries Expense							
0400-110	Salary - Elected Official	20,500.20	19,816.86	20,500.00	20,500.20	100.0%	20,500.00	0.0%
0401-130	Salary - Professional Staff	192,430.88	231,607.16	229,500.00	230,101.38	100.3%	237,430.00	3.5%
0401-140	Salary - Clerical & Other Staff	189,531.83	195,833.47	193,982.00	191,994.53	99.0%	233,263.00	20.2%
	Total Salaries Expense	402,462.91	447,257.49	443,982.00	442,596.11	99.7%	491,193.00	10.6%
	Other Employee Expense							
0401-160	Non-uniform Pension	37,731.20	42,547.22	42,364.00	42,209.60	99.6%	47,069.30	11.1%
0401-161	Social Security Taxes	30,921.12	36,783.08	34,362.00	33,847.83	98.5%	37,576.26	9.4%
0401-162	Unemployment Compensation	1,366.71	1,714.22	1,500.00	1,377.47	91.8%	2,379.00	58.6%
0401-163	Group Life, Health Insurance	56,313.36	69,959.33	89,321.00	84,612.56	94.7%	112,684.00	26.2%
0401-165	Employee Assistance / Def Comp	4,876.19	5,014.12	4,590.00	5,001.22	109.0%	4,748.60	3.5%
0401-166	Post Employment Health Benefit	3,791.37	4,278.33	4,235.00	4,046.13	95.5%	4,736.00	11.8%
0401-359	SDBBR Liability	1,550.00	1,150.00	1,500.00	1,100.00	73.3%	1,500.00	0.0%
	Total Other Employee Expense	136,549.95	161,446.30	177,872.00	172,194.81	96.8%	210,693.16	18.5%
	Insurance Expense							
0401-351	Fire & Multi Peril Insurance	10,228.10	9,241.74	10,000.00	10,333.23	103.3%	10,500.00	5.0%
0401-354	Workman's Compensation Insuranc	1,354.43	1,170.67	1,750.00	1,259.75	72.0%	1,500.00	-14.3%
0401-358	Public Officials Liability Insurance	10,383.09	9,542.90	10,000.00	10,018.86	100.2%	10,000.00	0.0%
	Total Insurance Expense	21,965.62	19,955.31	21,750.00	21,611.84	99.4%	22,000.00	1.1%
	Utilities Expense							
0401-361	Electricity	21,091.14	19,314.43	20,000.00	19,891.16	99.5%	20,000.00	0.0%
0401-362	Heating - Gas	4,980.29	6,691.37	10,000.00	4,801.08	48.0%	7,500.00	-25.0%
0401-363	Water & Sewer	(624.92)	765.00	2,000.00	462.00	23.1%	750.00	-62.5%
	Total Utilities Expense	25,446.51	26,770.80	32,000.00	25,154.24	78.6%	28,250.00	-11.7%
TOTAL	EXECUTIVE/ADMINISTRATION	837,034.45	940,078.28	971,054.00	930,618.50	95.8%	1,047,586.16	7.9%

**TOWNSHIP OF MOON
GENERAL FUND
2013 FINAL Budget (12/19/2012)**

TAX COLLECTION

ACCT	TITLE	2010 ACTUAL	2011 ACTUAL	2012 Approved Budget	2012 YTC	% Spent of Budget	2013 11/28/2012	2013 Budget % Change
Operating Expense								
0403-114	Comm. on Real Estate Collections	37,642.00	37,642.00	37,642.00	38,672.00	102.7%	40,000.00	6.3%
0403-115	Comm. on Delinq. RE Collections <i>Related to collections of funds posted in 301-200 & 301-500</i>	47,797.02	28,710.53	20,000.00	19,567.82	97.8%	-	-100.0%
0403-140	Comm. On Admission Collections <i>Related to collections of funds posted in 310-600</i>	405.34	393.67	500.00	405.94	81.2%	500.00	0.0%
0403-211	Comm. Current Earned Inc. Tax <i>Related to collections of funds posted in 310-200</i>	53,785.33	62,319.68	55,000.00	67,682.27	123.1%	65,000.00	18.2%
0403-212	Real Estate Tax Forms	13,865.38	13,179.07	15,000.00	12,863.18	85.8%	13,000.00	-13.3%
0403-214	Comm. Delinq. Earned Inc. Tax	1,108.25	-	-	-	0.0%	-	0.0%
0403-355	Act 32 Costs	1,031.21	5,800.72	2,500.00	4,000.00	160.0%	5,000.00	100.0%
0403-370	Contracted Service-RE Tax Interims	6,000.00	6,000.00	6,000.00	6,000.00	100.0%	6,000.00	0.0%
	Total Operating Expense	161,634.53	154,045.67	136,642.00	149,191.21	109.2%	129,500.00	-5.2%
Administrative Expense								
0403-150	Building Supervisor	12,423.46	13,075.70	13,250.00	11,089.01	83.7%	13,250.00	0.0%
0403-200	Cleaning <i>Building Cleaning Contractor</i>	3,627.60	3,199.93	5,000.00	3,201.28	64.0%	4,000.00	-20.0%
0403-210	Tax Col. Materials/Supplies <i>Bank Stamp, Deposit Slips</i>	253.02	137.39	500.00	132.73	0.0%	500.00	0.0%
0403-325	Postage <i>Charges for Delinquent Earned Income Tax Postage and Court Costs</i>	1,769.29	9,929.12	10,000.00	2,556.75	25.6%	5,000.00	-50.0%
0403-353	Tax Collectors Bonds	1,201.75	1,201.75	1,200.00	1,201.75	100.1%	1,200.00	0.0%
0403-373	Building Maintenance	7,439.96	9,245.38	8,000.00	8,144.17	101.8%	8,000.00	0.0%
	Total Administrative Expense	26,715.08	36,789.27	37,950.00	26,325.69	69.4%	31,950.00	-15.8%

**TOWNSHIP OF MOON
GENERAL FUND
2013 FINAL Budget (12/19/2012)**

TAX COLLECTION

Utilities Expense													
0403-361 Electricity	9,260.12	8,616.38	10,000.00	10,257.27	102.6%	10,000.00	10,000.00	0.0%					
0403-362 Heating - Gas	1,739.40	3,255.06	5,000.00	1,662.59	33.3%	5,000.00	5,000.00	0.0%					
0403-363 Water & Sewer	(231.17)	1,289.99	1,000.00	1,325.32	132.5%	1,000.00	1,000.00	0.0%					
Total Utilities Expense	10,768.35	13,161.43	16,000.00	13,245.18	82.8%	16,000.00	16,000.00	0.0%					
Total	\$199,117.96	\$203,996.37	\$190,592.00	\$188,762.08	99.0%	\$177,450.00	\$177,450.00	-6.9%					

**TOWNSHIP OF MOON
GENERAL FUND
2013 FINAL Budget (12/19/2012)**

POLICE PROTECTION

ACCT	TITLE	2010 ACTUAL	2011 ACTUAL	2012 Approved Budget	2012 YTC	% Spent of Budget	2013 11/28/2012	2013 Budget % Change
Operating Expense								
0410-136	DWI Grant	65,495.02	81,024.76	104,196.00	73,665.20	70.7%	95,000.00	-8.8%
0410-174	In-Service Training	533.34	8,861.78	14,000.00	13,075.28	93.4%	14,000.00	0.0%
0410-211	D.A.R.E. Supplies	6,413.04	10,476.73	8,000.00	5,715.75	71.4%	8,000.00	0.0%
0410-231	Gasoline	62,658.35	97,452.02	75,000.00	91,872.76	122.5%	95,000.00	26.7%
0410-237	Body Armor	0.00		3,000.00	3,000.00	100.0%	25,000.00	733.3%
0410-238	Uniforms	26,494.46	21,938.64	25,000.00	20,626.84	82.5%	25,000.00	0.0%
0410-239	Uniform Cleaning	5,162.50	5,250.00	5,250.00	5,250.00	100.0%	5,250.00	0.0%
0410-242	Ammunition & Supplies	17,047.87	15,000.00	15,000.00	15,288.72	101.9%	15,000.00	0.0%
0410-249	Crime Prevention	2,044.74	1,588.53	1,500.00	1,533.07	102.2%	1,500.00	0.0%
0410-251	Tires - Police Vehicles	7,254.60	7,486.85	7,500.00	6,240.00	83.2%	7,500.00	0.0%
0410-260	Minor Equipment	5,735.23	4,892.62	6,000.00	5,183.94	86.4%	6,000.00	0.0%
0410-261	Police Special Equipment Grants	82.32	2,460.73	20,000.00	-	0.0%	10,000.00	-50.0%
0410-316	Animal Control	13,260.00	13,043.00	15,000.00	12,034.51	80.2%	15,000.00	0.0%
0410-327	Radio Maintenance	12,262.86	9,927.27	10,000.00	5,427.32	54.3%	10,000.00	0.0%
0410-338	Vehicle Maintenance	33,357.66	24,340.56	35,000.00	28,353.80	81.0%	35,000.00	0.0%
0410-400	Court- Mileage/Parking	7,021.50	6,873.01	7,000.00	6,476.86	92.5%	7,000.00	0.0%
0410-401	Special Unit Expenses	116.50	1,000.00	1,000.00	25.00	2.5%	500.00	-50.0%
Total Operating Expense		264,939.99	311,616.50	352,446.00	293,769.05	83.4%	374,750.00	6.3%
Administrative Expense								
0410-150	Building Supervisor	12,423.39	13,075.74	13,250.00	10,665.35	80.5%	13,250.00	0.0%
0410-200	Cleaning	8,243.69	7,816.02	12,000.00	8,013.33	66.8%	12,000.00	0.0%
0410-210	Materials & Supplies	21,254.07	17,337.38	20,000.00	13,882.71	69.4%	20,000.00	0.0%
0410-314	Legal Services	32,316.27	42,391.94	5,000.00	6,567.04	131.3%	20,000.00	300.0%
0410-320	Engineering Fees	463.02	887.50	2,500.00	-	0.0%	2,500.00	0.0%
0410-321	Telephone	27,293.85	29,807.87	30,000.00	28,764.88	95.9%	30,000.00	0.0%
0410-325	Postage	1,665.87	913.46	2,000.00	2,073.12	103.7%	2,000.00	0.0%
0410-341	Advertising	0.00	0.00	750.00	209.76	28.0%	500.00	-33.3%
0410-342	Printing	457.61	363.51	1,500.00	-	0.0%	1,000.00	-33.3%
0410-370	Maint. Contracts/Equip. Maint.	23,850.14	20,733.75	30,000.00	28,612.50	95.4%	30,000.00	0.0%
0410-372	IT	31,173.53	26,887.79	32,000.00	24,765.35	77.4%	32,000.00	0.0%
0410-373	Building Maintenance	18,494.12	14,871.64	22,500.00	14,845.83	66.0%	20,000.00	-11.1%
0410-420	Dues/Memberships/Subscriptions	2,706.52	2,662.49	3,000.00	3,165.87	105.5%	3,000.00	0.0%
0410-460	Staff Development	4,404.92	3,080.98	7,500.00	3,587.56	47.8%	5,000.00	-33.3%
Total Administrative Expense		184,747.00	180,830.07	182,000.00	145,153.30	79.8%	191,250.00	5.1%

**TOWNSHIP OF MOON
GENERAL FUND
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POLICE PROTECTION

ACCT	TITLE	2010 ACTUAL	2011 ACTUAL	2012 Approved Budget	2012 YTC	% Spent of Budget	2013 11/28/2012	2013 Budget % Change
Salaries Expense								
0410-122	Salary - Professional Staff	207,537.55	222,905.18	223,000.00	222,573.11	99.8%	230,013.41	3.1%
0410-130	Salary - Sworn Officers	2,507,216.90	2,706,000.76	2,650,000.00	2,644,433.92	99.8%	2,661,905.00	0.4%
0410-135	Reimbursable Overtime	129,491.00	100,609.80	140,000.00	82,381.29	58.8%	100,000.00	-28.6%
0410-140	Salaries - Desk	268,727.11	273,618.55	273,695.00	268,291.94	98.0%	281,829.00	3.0%
0410-145	Salaries - Clerical	77,965.64	78,507.44	82,930.00	87,576.84	105.6%	85,000.00	2.5%
0410-450	Crossing Guards	32,843.83	25,960.60	12,500.00	11,713.93	93.7%	12,500.00	0.0%
	Total Salaries Expense	3,223,782.03	3,407,602.33	3,382,125.00	3,316,971.03	98.1%	3,371,247.41	-0.3%
Other Employee Expense								
0410-160	Uniform Pension / MMO	345,024.90	456,883.48	587,353.50	570,986.38	97.2%	581,950.90	-0.9%
0410-161	Social Security Taxes	64,920.77	66,799.89	68,940.31	67,018.39	97.2%	71,445.24	3.6%
0410-162	Unemployment Compensation	7,934.94	7,854.00	8,500.00	7,560.21	88.9%	11,050.00	30.0%
0410-163	Group Life, Health Insurance	532,350.52	560,825.65	518,269.00	494,240.86	95.4%	366,682.83	-29.2%
0410-166	Post Employment Health Benefit	22,435.76	27,293.29	22,500.00	27,500.00	122.2%	27,500.00	22.2%
0410-359	SDBBR Liability /PRHB Contribution	11,009.00	8,275.00	8,000.00	9,018.75	112.7%	9,500.00	18.8%
	Total Other Employee Expense	983,675.89	1,127,931.31	1,213,562.81	1,176,324.59	96.9%	1,068,128.97	-12.0%
Insurance Expense								
0410-351	Fire & Multi Peril Insurance	9,509.94	8,555.40	12,000.00	9,607.73	80.1%	11,000.00	-8.3%
0410-354	Worker's Compensation Insurance	127,504.72	119,312.51	140,000.00	119,882.75	85.6%	125,000.00	-10.7%
0410-355	Auto Fleet Insurance	16,375.77	15,596.20	16,500.00	16,434.17	99.6%	16,500.00	0.0%
0410-358	Police Prof. Liability Insurance	21,570.96	17,491.33	21,500.00	18,932.55	88.1%	21,500.00	0.0%
	Total Insurance Expense	174,961.39	160,955.44	190,000.00	164,857.20	86.8%	174,000.00	-8.4%
Utilities Expense								
0410-361	Electricity	16,832.76	14,726.54	16,000.00	15,249.21	95.3%	16,000.00	0.0%
0410-362	Heating - Gas	5,111.51	6,778.66	8,500.00	4,236.03	49.8%	7,500.00	-11.8%
0410-363	Water & Sewer	(428.38)	889.75	1,500.00	903.64	60.2%	1,250.00	-16.7%
	Total Utilities Expense	21,515.89	22,394.95	26,000.00	20,388.88	78.4%	24,750.00	-4.8%
TOTAL	POLICE DEPARTMENT	\$4,853,622.19	\$5,211,330.60	\$5,346,133.81	\$5,117,464.05	95.7%	\$5,204,126.38	-2.7%

**TOWNSHIP OF MOON
GENERAL FUND
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FIRE DEPARTMENT

ACCT	TITLE	2010 ACTUAL	2011 ACTUAL	2012 Approved Budget	2012 YTC	% Spent of Budget	2013 11/28/2012	2013 % Change
Operating Expense								
0411-174	Fire Training*	1,069.53	850.02	2,000.00	1,595.33	79.8%	2,000.00	0.0%
0411-215	Fire Prevention*	2,023.93	592.78	3,000.00	3,000.00	100.0%	3,000.00	0.0%
0411-231	Gasoline - Fire Vehicles*	3,444.39	5,097.72	4,000.00	4,002.09	100.1%	4,500.00	12.5%
0411-232	Diesel - Fire Vehicles*	17,312.77	12,339.81	20,000.00	16,059.43	80.3%	20,000.00	0.0%
0411-238	Uniform Allowance - Chief	30.00		250.00	-	0.0%	250.00	0.0%
0411-239	Uniform Cleaning	175.00	175.00	175.00	175.00	100.0%	175.00	0.0%
0411-241	Special Events	1,849.30	1,119.66	1,800.00	1,871.04	103.9%	2,000.00	11.1%
0411-250	Fire Co. - General Expenses*	540.00	3,020.90	3,000.00	3,094.74	103.2%	3,000.00	0.0%
0411-260	Minor Equipment*	5,905.01	2,995.87	10,000.00	5,840.82	58.4%	7,500.00	-25.0%
0411-316	Fire Codes*	832.50	855.00	850.00	850.00	100.0%	850.00	0.0%
0411-327	Radio Maintenance*	3,558.10	3,687.42	5,000.00	3,429.04	68.6%	5,000.00	0.0%
0411-338	Vehicle Maintenance*	27,579.67	15,813.66	30,000.00	20,237.05	67.5%	30,000.00	0.0%
0411-364	Hydrant Service*	45,997.03	46,350.00	46,000.00	47,625.00	103.5%	49,000.00	6.5%
	Total Operating Expense	110,317.23	92,897.84	126,075.00	107,779.54	85.5%	127,275.00	1.0%
Administrative Expense								
0411-150	Building Supervisor	12,423.46	13,075.72	13,500.00	10,665.36	79.0%	13,250.00	-1.9%
0411-200	Cleaning*	8,243.66	7,815.97	9,500.00	7,414.31	78.0%	8,500.00	-10.5%
0411-210	Materials/Supplies - Office*	1,693.86	1,239.01	1,500.00	1,473.48	98.2%	1,500.00	0.0%
0411-320	Engineering Costs*	1,556.26		1,000.00	-	0.0%	1,000.00	0.0%
0411-321	Telephone*	11,954.23	8,537.81	11,000.00	9,063.50	82.4%	11,000.00	0.0%
0411-325	Postage*	251.83	117.18	200.00	47.88	23.9%	200.00	0.0%
0411-341	Advertising*		283.15		-	0.0%		0.0%
0411-370	Contract Services*	454.72	651.28	2,200.00	1,825.78	83.0%	2,200.00	0.0%
0411-372	IT*	2,508.29	2,754.84	3,000.00	2,059.18	68.6%	3,000.00	0.0%
0411-373	Maintenance & Repair - Bldgs.*	22,143.55	21,951.57	22,500.00	12,573.99	55.9%	20,000.00	-11.1%
0411-530	Contribution to Fire Company*	2,000.00	2,000.00	2,000.00	2,000.00	100.0%	2,000.00	0.0%
0411-531	Insurance - Death Benefit	1,000.00	1,000.00	1,000.00	1,000.00	100.0%	1,000.00	0.0%
0411-532	Computer Maintenance*	345.28	404.98	2,000.00	1,230.89	100.0%	2,000.00	0.0%
0412-530	Contribution to Valley Ambulance	900.00	900.00	900.00	900.00	100.0%	900.00	0.0%
	Total Administrative Expense	65,475.14	60,731.51	70,300.00	50,254.37	71.5%	66,550.00	-5.3%

**TOWNSHIP OF MOON
GENERAL FUND
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ACCT	TITLE	2010 ACTUAL	2011 ACTUAL	2012 Approved Budget	2012 YTC	% Spent of Budget	2013 11/28/2012	2013 % Change
Salaries Expense								
0411-122	Salary of Fire Marshall	74,650.95	76,253.26	78,184.00	78,183.84	100.0%	80,932.30	3.5%
	Total Salaries Expense	74,650.95	76,253.26	78,184.00	78,183.84	100.0%	80,932.30	3.5%
Other Employee Expense								
0411-160	Non-uniform Pension	7,485.36	7,678.24	7,818.40	7,871.30	100.7%	8,093.23	3.5%
0411-161	Social Security Taxes	5,632.63	5,743.72	5,981.08	5,909.25	98.8%	6,191.32	3.5%
0411-162	Unemployment Compensation	179.99	180.01	180.00	180.00	100.0%	276.25	53.5%
0411-163	Group Life, Health Insurance	17,341.46	19,141.51	19,963.00	19,881.65	99.6%	20,901.26	4.7%
0411-166	Post Employment Health Benefit	750.32	769.58	781.84	781.04	99.9%	809.32	3.5%
0411-359	SDBBR Liability	550.00	600.00	600.00	600.00	100.0%	600.00	0.0%
	Total Other Employee Expense	31,939.76	34,113.06	35,324.32	35,223.24	99.7%	36,871.38	4.4%
Insurance Expense								
0411-351	Fire & Multi Peril Insurance*	2,822.69	2,168.14	3,500.00	2,851.71	81.5%	3,250.00	-7.1%
0411-354	Workman's Compensation Insuranc	24,793.98	20,302.84	30,000.00	20,795.82	69.3%	30,000.00	0.0%
0411-355	Auto Fleet Insurance*	12,643.95	12,288.80	13,000.00	12,948.42	99.6%	13,000.00	0.0%
	Total Insurance Expense	40,260.62	34,759.78	46,500.00	36,595.95	78.7%	46,250.00	-0.5%
Utilities Expense								
0411-361	Electricity*	20,284.36	26,864.33	20,000.00	24,063.39	120.3%	25,000.00	25.0%
0411-362	Heating - Gas*	12,449.65	16,069.30	15,000.00	8,390.50	55.9%	12,500.00	-16.7%
0411-363	Water & Sewer*	(1,314.55)	1,925.50	3,500.00	1,628.04	46.5%	2,000.00	-42.9%
	Total Utilities Expense	31,419.46	44,859.13	38,500.00	34,081.93	88.5%	39,500.00	2.6%
TOTAL	FIRE DEPARTMENT	\$354,063.16	\$343,614.58	\$394,883.32	\$342,118.87	86.6%	\$397,378.68	0.6%

**TOWNSHIP OF MOON
GENERAL FUND
2013 FINAL Budget (12/19/2012)**

BUILDING INSPECTION/CODE ENFORCEMENT

ACCT	TITLE	2010 ACTUAL	2011 ACTUAL	2012 Approved Budget	2012 YTC	% Spent of Budget	2013 11/28/2012	2013 Budget % Change
Operating Expense								
0413-211	Public Awareness Program			500.00	-	0.0%	500.00	0.0%
0413-260	Minor Equipment/Software	29.48	1,319.26	2,000.00	500.00	25.0%	1,500.00	-25.0%
0413-337	Vehicle -Mileage -Bldg	2,467.78	1,751.67	2,500.00	3,200.39	128.0%	2,500.00	0.0%
0413-415	Inspection Services	3,300.00	2,766.00	3,500.00	5,001.00	142.9%	5,000.00	42.9%
0413-500	Health, Safety & Welfare			4,000.00	-	0.0%	4,000.00	0.0%
	Total Operating Expense	5,797.26	5,836.93	12,500.00	8,701.39	69.6%	13,500.00	8.0%
Administrative Expense								
0413-210	Materials & Supplies	2,442.94	2,039.08	2,500.00	1,443.55	57.7%	2,000.00	-20.0%
0413-314	Legal Services	960.00	11,898.31	10,000.00	24,341.06	243.4%	20,000.00	100.0%
0413-320	Engineering Fees	2,659.66	2,305.36	5,000.00	6,547.58	131.0%	5,000.00	0.0%
0413-321	Telephone	2,930.44	2,807.88	3,000.00	2,698.14	89.9%	3,000.00	0.0%
0413-325	Postage	145.50	161.71	150.00	157.92	105.3%	150.00	0.0%
0413-372	IT	2,535.79	2,145.48	3,000.00	1,540.89	51.4%	3,000.00	0.0%
0413-420	Dues / Subscriptions	1,403.00	1,215.06	2,000.00	2,340.46	117.0%	2,500.00	25.0%
0413-460	Staff Development/Conf.Training	1,803.44	1,558.79	5,000.00	1,157.88	23.2%	2,000.00	-60.0%
0413-540	Plan Review	6,492.84	1,312.00	3,000.00	-	0.0%	3,000.00	0.0%
	Total Administrative Expense	21,373.61	25,443.67	33,650.00	40,227.48	119.5%	40,650.00	20.8%
Salaries Expense								
0413-130	Salary - Building Inspectors	115,456.48	117,954.46	120,959.45	120,958.50	100.0%	125,228.00	3.5%
	Total Salaries Expense	115,456.48	117,954.46	120,959.45	120,958.50	100.0%	125,228.00	3.5%
Other Employee Expense								
0413-160	Non-uniform Pension	11,517.44	11,814.52	12,095.95	12,567.51	103.9%	12,522.80	3.5%
0413-161	Social Security Taxes	8,561.98	8,748.42	9,253.40	9,034.13	97.6%	9,579.94	3.5%
0413-162	Unemployment Compensation	360.01	360.00	360.00	359.98	100.0%	553.00	53.6%
0413-163	Group Life, Health Insurance	36,485.56	37,462.14	38,025.84	38,942.69	102.4%	39,621.26	4.2%
0413-166	Post Employment Health Benefit	1,151.75	1,181.46	1,209.59	1,209.59	100.0%	1,252.28	3.5%
0413-359	SDBBR Liability	250.00	300.00	300.00	250.00	83.3%	300.00	0.0%
	Total Other Employee Expense	58,326.74	59,866.54	61,244.78	62,363.90	101.8%	63,829.28	4.2%
Insurance Expense								
0413-354	Workman's Compensation Insurance	666.05	1,060.71	1,100.00	1,267.41	115.2%	1,250.00	13.6%
	Total Insurance Expense	666.05	1,060.71	1,100.00	1,267.41	115.2%	1,250.00	13.6%
TOTAL	BLDG/INSP/CODE ENFORCEMENT	\$201,620.14	\$210,162.31	\$229,454.23	\$233,518.68	101.8%	\$244,457.28	6.5%

TOWNSHIP OF MOON
GENERAL FUND

2013 FINAL Budget (12/19/2012)

PLANNING ZONING

ACCT	TITLE	2010 ACTUAL	2011 ACTUAL	2012 Approved Budget	2012 YTC	% Spent of Budget	2013 11/28/2012	2013 Budget % Change
Operating Expense								
0414-314	Legal Services	21,797.53	118,012.95	40,000.00	24,874.55	62.2%	35,000.00	-12.5%
0414-320	Engineering Services - Twp. Exp.	50,866.94	34,477.23	35,000.00	41,047.22	117.3%	35,000.00	0.0%
0414-321	Telephone	1,564.46	1,096.61	1,500.00	1,567.75	104.5%	1,500.00	0.0%
0414-337	Vehicle Mileage-Planning			1,000.00	202.99	20.3%	500.00	-50.0%
0414-341	Advertising	461.02	(2,269.80)	1,000.00	1,446.18	144.6%	1,500.00	50.0%
0414-342	Map Printing	137.45	129.93	500.00	-	0.0%	500.00	0.0%
0414-345	GIS Maintenance / Development	17,935.00	6,520.00	12,500.00	7,870.00	63.0%	10,000.00	-20.0%
0414-372	IT	3,369.09	7,803.82	7,500.00	6,366.38	84.9%	7,500.00	0.0%
0414-460	Staff Development	1,024.94	90.00	1,500.00	974.57	65.0%	1,500.00	0.0%
	Total Operating Expense	97,156.43	165,860.74	100,500.00	84,349.64	83.9%	93,000.00	-7.5%
Administrative Expense								
0414-340	Advertising - ZHB	2,443.18	3,473.96	4,000.00	1,813.43	45.3%	4,000.00	0.0%
0414-420	COG Membership	10,174.80	10,174.80	10,200.00	10,402.20	102.0%	10,500.00	2.9%
0414-529	Contribution to ZHB	2,428.50	3,421.20	4,500.00	2,811.13	62.5%	4,500.00	0.0%
0414-530	Contribution to Planning Comm.	127.50	1,306.75	1,000.00	1,959.08	195.9%	1,000.00	0.0%
0414-531	Contribution to EAC	(459.56)	(870.69)	5,000.00	2,992.76	59.9%	4,000.00	-20.0%
0414-533	Airport Trans. Assoc. Membership	2,000.00	2,000.00	2,000.00	2,000.00	100.0%	2,000.00	0.0%
0414-534	Contribution to HARB	60.00	15,170.03	6,000.00	5,154.38	85.9%	6,000.00	0.0%
0414-535	ZHB Legal Fees	19,045.35	19,228.10	17,500.00	5,023.53	28.7%	10,000.00	-42.9%
	Total Administrative Expense	35,819.77	53,904.15	50,200.00	32,156.51	64.1%	42,000.00	-16.3%
Salaries Expense								
0414-131	Salary - Planning	69,805.59	35,919.85	63,000.00	61,809.10	98.1%	70,681.00	12.2%
	Total Salaries Expense	69,805.59	35,919.85	63,000.00	61,809.10	98.1%	70,681.00	12.2%
Other Employee Expense								
0414-160	Non-uniform Pension	7,020.30	3,177.06	6,300.00	6,328.09	100.4%	7,068.10	12.2%
0414-161	Social Security Taxes	5,423.15	2,780.04	4,819.50	4,764.48	98.9%	5,515.22	14.4%
0414-162	Unemployment Compensation	180.01	287.30	180.00	360.00	200.0%	276.25	53.5%
0414-163	Group Life, Health Insurance	2,139.20	588.33	7,898.00	7,442.17	94.2%	10,200.00	29.1%
0414-166	Post Employment Health Benefit	705.19	300.00	630.00	541.31	85.9%	720.94	14.4%
0414-359	SDBBR Liability					0.0%		0.0%
	Total Other Employee Expense	15,467.85	7,132.73	19,827.50	19,436.05	98.0%	23,780.51	19.9%

TOWNSHIP OF MOON
GENERAL FUND

2013 FINAL Budget (12/19/2012)

PLANNING ZONING

Insurance Expense									
0414-354 Workman's Compensation Insurance	270.35	177.66	350.00	205.00	58.6%	250.00	-28.6%		
Total Insurance Expense	270.35	177.66	350.00	205.00	58.6%	250.00	-28.6%		
TOTAL	\$218,519.99	\$262,995.13	\$233,877.50	\$197,956.30	84.6%	\$229,711.51	-1.8%		

**TOWNSHIP OF MOON
GENERAL FUND
2013 FINAL Budget (12/19/2012)**

ROAD DEPARTMENT

ACCT	TITLE	2010 ACTUAL	2011 ACTUAL	2012 Approved Budget	2012 YTC	% Spent of Budget	2013 11/28/2012	2013 Budget % Change
Operating Expense								
0430-231	Gasoline - Road Department	14,831.14	19,082.31	17,500.00	14,716.77	84.1%	17,500.00	0.0%
0430-232	Diesel Fuel - Road Department	33,552.98	36,803.88	40,000.00	39,886.59	99.7%	40,000.00	0.0%
0430-238	Uniforms	9,140.38	9,104.83	6,000.00	9,109.09	151.8%	10,000.00	66.7%
0430-250	Materials - Highway Maintenance*	47,706.06	42,380.38	50,000.00	43,227.13	86.5%	50,000.00	0.0%
0430-251	Maintenance & Repair - Trucks*	31,140.73	25,424.35	25,000.00	35,948.63	143.8%	25,000.00	0.0%
0430-252	Tires - Road Department	17,887.14	9,691.82	15,000.00	14,804.08	98.7%	15,000.00	0.0%
0430-253	Maintenance & Repair - Tractors	9,146.30	7,026.50	10,000.00	8,519.12	85.2%	10,000.00	0.0%
0430-254	Maint. & Repair - Special Equip.	10,767.02	2,776.65	7,500.00	2,648.38	35.3%	5,000.00	-33.3%
0430-260	Minor Equipment	7,657.75	11,685.30	12,000.00	2,805.48	23.4%	10,000.00	-16.7%
0430-327	Radio Maintenance	4,158.74	4,012.14	5,000.00	3,019.92	60.4%	5,000.00	0.0%
0430-330	Leaf Waste Collection	17,419.20	(11,612.80)	5,000.00	-	0.0%	1,000.00	-80.0%
0430-384	Rentals	1,060.00		3,000.00	1,440.00	48.0%	3,000.00	0.0%
0430-500	Emergency/Disaster Res	29.05		5,000.00	-	0.0%	5,000.00	0.0%
0432-246	Snow Removal Supplies		259.50	-	-	0.0%	-	0.0%
0432-250	Snow Removal - Maint. & Repair	9,756.50	658.19	7,000.00	1,715.07	24.5%	7,000.00	0.0%
0433-374	Street Signs & Markings*	41,165.71	48,303.78	50,000.00	33,017.33	66.0%	50,000.00	0.0%
0434-361	Street Lights	24,958.93	16,700.72	20,000.00	31,137.65	155.7%	25,000.00	25.0%
0434-365	NPDES Phase II	21,705.04	17,272.25	15,000.00	34,098.12	227.3%	20,000.00	33.3%
	Total Operating Expense	302,082.67	239,569.80	293,000.00	276,093.36	94.2%	298,500.00	1.9%
Administrative Expense								
0430-200	Cleaning	1,089.54		2,000.00	329.53	16.5%	2,000.00	0.0%
0430-210	Materials & Supplies	18,927.63	18,764.37	20,000.00	18,215.36	91.1%	20,000.00	0.0%
0430-249	Travel/Miscellaneous Expenses			500.00	-	0.0%	500.00	0.0%
0430-314	Legal Services	1,230.00	503.50	500.00	1,107.00	221.4%	500.00	0.0%
0430-320	Engineering Fees	5,459.02	18,349.10	12,500.00	16,155.05	129.2%	15,000.00	20.0%
0430-321	Telephone	8,254.94	8,611.18	8,000.00	8,340.81	104.3%	8,000.00	0.0%
0430-325	Postage	20.00	4.46	25.00	1.55	6.2%	25.00	0.0%
0430-341	Advertising	51.62		300.00	1,952.67	650.9%	500.00	66.7%
0430-370	Contract Services	501.48	1,520.70	500.00	1,270.88	254.2%	850.00	70.0%
0430-372	IT	2,508.31	2,754.79	3,500.00	1,539.37	44.0%	3,500.00	0.0%
0430-373	Building Maintenance	29,194.81	15,689.01	25,000.00	14,913.13	59.7%	20,000.00	-20.0%
0430-420	Dues/Membership/Subscriptions			4,000.00	253.00	100.0%	300.00	100.0%
0430-460	Staff Development	2,588.78	4,039.88	4,000.00	3,362.44	84.1%	4,000.00	0.0%
0430-461	CDL Testing	244.00	69.50	500.00	345.00	69.0%	500.00	0.0%
	Total Administrative Expense	70,070.13	70,306.49	77,325.00	67,785.79	87.7%	75,675.00	-2.1%

**TOWNSHIP OF MOON
GENERAL FUND
2013 FINAL Budget (12/19/2012)**

ROAD DEPARTMENT

ACCT	TITLE	2010 ACTUAL	2011 ACTUAL	2012 Approved Budget	2012 YTC	% Spent of Budget	2013 11/28/2012	2013 Budget % Change
Salaries Expense								
0430-122	Salary - Professional Staff	143,866.22	146,037.05	150,659.60	150,456.23	99.9%	155,910.34	3.5%
0430-140	Salaries & Wages	640,056.00	676,881.56	670,769.26	652,510.46	97.3%	705,764.80	5.2%
0430-141	Wages - Seasonal Labor	13,731.31	19,731.24	20,000.00	14,115.00	70.6%	20,000.00	0.0%
	Total Salaries Expense	797,653.53	842,649.85	841,428.86	817,081.69	97.1%	881,675.14	4.8%
Other Employee Expense								
0430-160	Non-uniform Pension	78,276.69	82,707.54	82,142.89	83,673.26	101.9%	86,167.51	4.9%
0430-161	Social Security Taxes	60,504.04	64,778.24	64,369.31	62,601.30	97.3%	67,448.15	4.8%
0430-162	Unemployment Compensation	2,772.28	3,361.18	2,940.00	3,664.58	124.6%	5,020.00	70.7%
0430-163	Group Life, Health Insurance	205,207.38	208,884.67	249,370.00	216,904.02	87.0%	254,615.44	2.1%
0430-166	Post Employment Health Benefit	8,598.19	8,782.49	8,214.29	8,029.67	97.8%	8,616.75	4.9%
0430-359	SDBBR Liability	1,175.00	1,200.00	2,000.00	950.00	47.5%	2,000.00	0.0%
	Total Other Employee Expense	356,533.58	369,714.12	409,036.49	375,822.83	91.9%	423,867.85	3.6%
Insurance Expense								
0430-351	Fire & Multi Peril Insurance	12,743.15	11,852.29	14,000.00	12,834.83	91.7%	14,000.00	0.0%
0430-354	Workman's Comp. Insurance	30,243.79	45,253.24	40,000.00	38,043.67	95.1%	40,000.00	0.0%
0430-355	Auto Fleet Insurance	3,408.47	3,313.66	4,000.00	3,490.48	87.3%	4,000.00	0.0%
	Total Insurance Expense	46,395.41	60,419.19	58,000.00	54,368.98	93.7%	58,000.00	0.0%
Utilities Expense								
0430-361	Electricity	17,842.49	19,778.21	18,500.00	13,679.02	73.9%	16,500.00	-10.8%
0430-362	Heating - Gas	9,964.29	8,955.97	10,000.00	6,590.18	65.9%	10,000.00	0.0%
0430-363	Water & Sewer	177.96	3,771.60	5,000.00	3,204.92	64.1%	4,500.00	-10.0%
	Total Utilities Expense	27,984.74	32,505.78	33,500.00	23,474.11	70.1%	31,000.00	-7.5%
TOTAL	ROAD DEPARTMENT	\$1,600,720.06	\$1,615,165.23	\$1,712,290.35	\$1,614,626.76	94.3%	\$1,768,717.99	3.3%

**TOWNSHIP OF MOON
GENERAL FUND
2013 FINAL Budget (12/19/2012)**

PARKS MTE PROGRAMMING

ACCT	TITLE	2010 ACTUAL	2011 ACTUAL	2012 Approved Budget	2012 YTC	% Spent of Budget	2013 11/28/2012	2013 Budget % Change
Operating Expense								
0454-231	Gasoline/Diesel	7,295.53	11,107.08	10,500.00	10,121.62	96.4%	10,500.00	0.0%
0454-238	Uniforms	4,678.39	3,671.06	3,000.00	4,865.58	162.2%	5,000.00	66.7%
0454-250	Oper. & Maintenance Supplies	26,534.30	25,666.13	35,000.00	22,293.32	63.7%	30,000.00	-14.3%
0454-251	Maintenance & Repair - Vehicles	5,593.26	6,016.23	6,000.00	8,751.69	145.9%	7,500.00	25.0%
0454-253	Tires - Park Vehicles	2,272.13	558.90	3,000.00	1,000.00	33.3%	3,000.00	0.0%
0454-260	Minor Equipment Purchase	4,782.75	922.15	6,000.00	2,418.71	40.3%	3,000.00	-50.0%
0454-384	Equipment Rental	6,021.12	4,453.67	6,000.00	7,191.40	119.9%	6,000.00	0.0%
0454-612	Recreational Fields	9,152.61	17,808.58	14,000.00	18,941.61	135.3%	20,000.00	42.9%
	Total Operating Expense	66,330.09	70,203.80	83,500.00	75,583.93	90.5%	85,000.00	1.8%
Programming Expense								
0454-150	Programming expenses	56,852.57	62,739.75	35,000.00	66,600.25	190.3%	65,000.00	85.7%
0454-241	Independence Day Celebration	43,058.02	42,307.06	38,000.00	37,806.13	99.5%	38,000.00	0.0%
0454-246	Concession Costs	3,674.75	3,836.87	3,500.00	3,402.04	97.2%	3,500.00	0.0%
0454-248	Recreation Materials -Prog.	23,897.00	21,190.83	20,000.00	14,000.89	70.0%	15,000.00	-25.0%
	Total Programming Expense	127,482.34	130,074.51	96,500.00	121,809.31	126.2%	121,500.00	25.9%
Administrative Expense								
0454-200	Cleaning	371.39		750.00	329.53	43.9%	750.00	0.0%
0454-210	Materials & Supplies	7,280.54	5,484.00	6,000.00	5,959.07	99.3%	6,000.00	0.0%
0454-314	Legal Fees	0.00	4,647.50	-	4,503.00	100.0%	3,000.00	100.0%
0454-320	Engineering Fees		925.73		7,487.70	100.0%	5,000.00	100.0%
0454-321	Telephone	10,420.77	11,519.73	11,000.00	11,077.44	100.7%	11,000.00	0.0%
0454-325	Postage	2,060.04	1,768.82	2,500.00	470.94	18.8%	2,000.00	-20.0%
0454-337	Vehicle Mileage- Program staff	639.50	1,276.72	1,000.00	1,294.81	129.5%	1,300.00	30.0%
0454-341	Advertising	801.46		3,500.00	810.74	0.0%	500.00	100.0%
0454-342	Printing	30.88	2,568.90	3,500.00	495.00	14.1%	2,500.00	-28.6%
0454-370	Contracted Services	10,065.33	6,080.76	10,000.00	10,409.27	104.1%	10,000.00	0.0%
0454-372	IT	10,961.02	10,454.25	12,000.00	11,972.78	99.8%	12,000.00	0.0%
0454-373	Building Maintenance	15,925.99	12,106.89	14,000.00	8,591.74	61.4%	14,000.00	0.0%
0454-420	Prof. Exp.-Dues Membership	830.00	788.00	1,000.00	1,110.00	111.0%	1,000.00	0.0%
0454-460	Staff Development	3,728.86	4,809.30	5,000.00	1,884.99	37.7%	3,000.00	-40.0%
	Total Administrative Expense	63,115.78	62,430.60	66,750.00	66,397.01	99.5%	72,050.00	7.9%

**TOWNSHIP OF MOON
GENERAL FUND
2013 FINAL Budget (12/19/2012)**

PARKS MTE PROGRAMMING

ACCT	TITLE	2010 ACTUAL	2011 ACTUAL	2012 Approved Budget	2012 YTC	% Spent of Budget	2013 11/28/2012	2013 Budget % Change
Salaries Expense								
0454-122	Salary -Professional Staff	125,327.07	127,942.42	130,231.65	122,379.36	94.0%	111,751.76	-14.2%
0454-140	Salaries & Wages - Park Labor	229,914.04	250,397.81	259,463.72	246,585.65	95.0%	268,884.02	3.6%
0454-141	Salaries & Wages Part-time/Temp. Labor	1,957.76	5,585.32	14,500.00	4,956.29	34.2%	7,500.00	-48.3%
0454-142	Salary & Wages -Office	25,872.35	30,155.74	30,000.00	28,714.06	95.7%	29,849.00	-0.5%
0454-144	Park Security Guard	12,198.36	12,697.70	12,750.00	12,175.47	95.5%	17,000.00	33.3%
	Total Salaries Expense	395,269.58	426,778.99	446,945.37	414,810.83	92.8%	434,984.78	-2.7%
Other Employee Expense								
0454-160	Non-uniform Pension	34,006.61	37,526.86	38,969.54	40,721.73	104.5%	41,048.48	5.3%
0454-161	Social Security Taxes	31,166.73	33,807.03	34,191.32	32,624.69	95.4%	33,276.34	-2.7%
0454-162	Unemployment Compensation	2,545.41	2,478.88	2,500.00	2,315.27	92.6%	3,867.50	54.7%
0454-163	Group Life, Health Insurance	90,279.00	90,696.78	103,555.80	111,191.11	107.4%	107,704.00	4.0%
0454-166	Post Employment Health Benefit	3,581.45	3,759.51	3,896.95	3,976.79	102.0%	4,104.85	5.3%
0454-359	SDBBR Liability	0.00	325.00	1,200.00	550.00	45.8%	750.00	-37.5%
	Total Other Employee Expense	161,579.20	168,594.06	184,313.61	191,379.59	103.8%	190,751.17	3.5%
Insurance Expense								
0454-351	Fire & Multi Peril Insurance	13,656.40	12,724.56	15,000.00	13,757.41	91.7%	15,000.00	0.0%
0454-354	Workman's Compensation Insurance	14,289.80	13,905.75	20,000.00	11,543.72	57.7%	15,000.00	-25.0%
0454-355	Auto Fleet Insurance	14,590.92	14,180.91	16,000.00	14,942.31	93.4%	16,000.00	0.0%
	Total Insurance Expense	42,537.12	40,811.22	51,000.00	40,243.44	78.9%	46,000.00	-9.8%
Utilities Expense								
0454-361	Electricity	19,100.19	19,306.97	20,000.00	17,212.87	86.1%	20,000.00	0.0%
0454-362	Heating - Gas & LP	15,641.19	14,690.68	17,500.00	8,365.72	47.8%	12,500.00	-28.6%
0454-363	Water & Sewer	(1,152.78)	6,198.30	4,500.00	6,888.00	153.1%	7,500.00	66.7%
	Total Utilities Expense	33,588.60	40,195.95	42,000.00	32,466.59	77.3%	40,000.00	-4.8%
TOTAL	PARKS & RECREATION	\$889,902.71	\$939,089.13	\$971,008.98	\$942,690.70	97.1%	\$990,285.95	2.0%

**TOWNSHIP OF MOON
GENERAL FUND
2013 FINAL Budget (12/19/2012)**

LIBRARY

ACCT	TITLE	2010 ACTUAL	2011 ACTUAL	2012 Approved Budget	2012 YTC	% Spent of Budget	2013 11/28/2012	2013 Budget % Change
Administrative Expense								
0456-150	Building Supervisor	12,423.46	13,075.74	13,250.00	11,089.04	83.7%	13,250.00	0.0%
0456-200	Cleaning	3,627.75	3,430.05	4,000.00	3,201.36	80.0%	4,000.00	0.0%
0456-325	Postage	834.17	468.22	1,000.00	582.16	58.2%	1,000.00	0.0%
0456-373	Building Maintenance	12,849.10	14,756.75	15,000.00	9,882.45	65.9%	12,500.00	-16.7%
0456-530	Contribution to Library	175,000.00	175,000.00	175,000.00	175,000.00	100.0%	184,000.00	5.1%
0456-540	Knowledge Connection	25,390.00	22,046.30	-	-	0.0%	-	0.0%
	Total Administrative Expense	230,124.48	228,777.06	208,250.00	199,755.01	95.9%	214,750.00	3.1%
Utilities Expense								
0456-361	Electricity	9,260.21	8,616.47	10,000.00	10,257.33	102.6%	10,000.00	0.0%
0456-362	Heating - Gas & LP	1,739.46	3,255.12	3,500.00	1,662.64	47.5%	3,500.00	0.0%
0456-363	Water & Sewer	(231.17)	1,290.01	1,000.00	1,325.33	132.5%	1,500.00	50.0%
	Total Utilities Expense	10,768.50	13,161.60	14,500.00	13,245.30	91.3%	15,000.00	3.4%
TOTAL	LIBRARY	\$240,892.98	\$241,938.66	\$222,750.00	\$213,000.31	95.6%	\$229,750.00	3.1%

**TOWNSHIP OF MOON
GENERAL FUND
2013 FINAL Budget (12/19/2012)**

MOONCREST NEIGHBORHOOD

ACCT	TITLE	2010 ACTUAL	2011 ACTUAL	2012 Approved Budget	2012 YTC	% Spent of Budget	2013 10/24/2012	2013 Budget % Change
Administrative Expense								
0457-314	Advertising	328.90	637.56	250.00	637.56	255.0%	250.00	0.0%
0457-320	Engineering		10,817.65		1,211.67	0.0%	-	0.0%
0457-321	Telephone	2,447.41	1,686.40	2,000.00	1,897.04	94.9%	2,000.00	0.0%
0457-370	Contract Services	1,500.00	1,500.00	1,500.00	1,500.00	100.0%	1,500.00	0.0%
0457-372	IT	0.00	202.32	200.00	-	0.0%	200.00	0.0%
0457-373	Building Maintenance	7,447.68	6,793.67	7,500.00	25,831.36	344.4%	7,500.00	0.0%
0457-540	Knowledge Connection			25,000.00	5,826.84	23.3%	10,000.00	-60.0%
	Total Administrative Expense	11,723.99	21,637.60	36,450.00	36,904.47	101.2%	21,450.00	-41.2%
Utilities Expense								
0457-361	Electricity	3,044.80	2,510.90	3,000.00	2,947.85	98.3%	3,000.00	0.0%
0457-362	Heating - Gas	1,676.72	2,329.02	2,500.00	1,740.54	69.6%	2,500.00	0.0%
0457-363	Water & Sewage			400.00		0.0%	400.00	0.0%
	Total Utilities Expense	4,721.52	4,839.92	5,900.00	4,688.39	79.5%	5,900.00	0.0%
TOTAL	MOONCREST	\$16,445.51	\$26,477.52	\$42,350.00	\$41,592.86	0.0%	\$27,350.00	-35.4%

**TOWNSHIP OF MOON
GENERAL FUND
2013 FINAL Budget (12/19/2012)**

CABLE TELEVISION

ACCT	TITLE	2010 ACTUAL	2011 ACTUAL	2012 Approved Budget	2012 YTC	% Spent of Budget	2013 11/28/2012	2013 Budget % Change
Operating Expense								
0459-213	Volunteer Supplies	1,813.12	1,841.64	1,500.00	537.56	35.8%	1,500.00	0.0%
0459-215	Video Supplies	5,356.38	2,384.38	5,000.00	4,196.77	83.9%	3,000.00	-40.0%
0459-216	Audio Supplies	1,503.53	802.77	1,500.00	43.84	2.9%	1,500.00	0.0%
0459-252	Equipment Repair Supplies	370.65	743.65	1,500.00	1,872.00	124.8%	1,500.00	0.0%
0459-260	Equipment	6,163.25	2,906.59	4,000.00	3,983.72	99.6%	4,000.00	0.0%
0459-261	Cable Special Equipment Grants	763.62	-	-	-	0.0%	-	0.0%
0459-262	Cable TV Special Events	1,073.52	-	-	-	0.0%	-	0.0%
0459-332	Trailer Expenses	972.91	1,866.27	1,000.00	800.24	80.0%	1,000.00	0.0%
0459-374	Equipment Maintenance	1,979.26	687.42	2,500.00	1,755.20	70.2%	3,000.00	20.0%
0459-470	Meeting Cost-Other Districts	1,650.00	1,850.00	2,400.00	3,250.00	135.4%	3,000.00	25.0%
Total Operating Expense		21,646.24	13,082.72	19,400.00	16,439.33	84.7%	18,500.00	-4.6%
Administrative Expense								
0459-150	Building Supervisor	12,423.47	13,075.75	13,250.00	10,665.37	80.5%	13,250.00	0.0%
0459-200	Cleaning	3,627.72	3,200.02	4,000.00	3,200.04	80.0%	4,000.00	0.0%
0459-210	Office Supplies	1,170.69	1,135.89	2,500.00	993.55	39.7%	2,500.00	0.0%
0459-314	Legal Services	8,079.75	9,079.13	13,000.00	13,785.82	106.0%	6,000.00	-53.8%
0459-321	Telephone	3,979.18	3,902.94	4,000.00	4,197.23	104.9%	4,250.00	6.3%
0459-325	Postage	49.90	85.51	150.00	49.29	32.9%	150.00	0.0%
0459-331	Travel Expense	-	-	300.00	-	0.0%	300.00	0.0%
0459-337	Vehicle Mileage	839.74	1,490.92	1,500.00	1,743.08	116.2%	2,000.00	33.3%
0459-341	Advertising	461.00	799.78	1,000.00	455.03	45.5%	750.00	-25.0%
0459-342	Printing	434.95	364.00	1,000.00	162.50	16.3%	1,000.00	0.0%
0459-370	Contract Services	8,880.67	7,695.13	15,000.00	13,354.87	89.0%	14,000.00	-6.7%
0459-372	IT	6,431.52	6,941.49	9,000.00	5,024.87	55.8%	9,000.00	0.0%
0459-373	Building Maintenance	8,163.08	9,849.81	9,000.00	8,693.72	96.6%	9,000.00	0.0%
0459-420	Dues and Subscriptions	274.00	80.00	350.00	110.00	31.4%	350.00	0.0%
0459-460	Staff Development	1,304.73	1,853.35	4,000.00	1,925.72	48.1%	4,000.00	0.0%
Total Administrative Expense		56,120.40	59,553.72	78,050.00	64,361.09	82.5%	70,550.00	-9.6%

**TOWNSHIP OF MOON
GENERAL FUND
2013 FINAL Budget (12/19/2012)**

CABLE TELEVISION

ACCT	TITLE	2010 ACTUAL	2011 ACTUAL	2012 Approved Budget	2012 YTC	% Spent of Budget	2013 11/28/2012	2013 Budget % Change
Salaries Expense								
0459-122	Salary - Cable Director	54,744.71	55,928.38	57,302.00	57,351.70	100.1%	59,372.00	3.6%
0459-130	Salary - Staff	54,018.92	60,856.20	61,726.00	59,440.43	96.3%	63,253.00	2.5%
0459-140	Wages - Part Time Help	23,576.02	24,273.15	23,000.00	30,152.88	131.1%	28,000.00	21.7%
	Total Salaries Expense	132,339.65	141,057.73	142,028.00	146,945.01	103.5%	150,625.00	6.1%
Other Employee Expense								
0459-160	Non-uniform Pension	5,282.14	6,075.10	6,172.60	6,175.62	100.0%	6,325.30	2.5%
0459-161	Social Security Taxes	10,686.98	11,045.97	10,865.14	11,400.60	104.9%	11,522.81	6.1%
0459-162	Unemployment Compensation	1,033.95	1,036.73	1,250.00	1,328.16	106.3%	1,500.00	20.0%
0459-163	Group Life, Health Insurance	25,913.49	31,939.11	40,282.00	35,027.53	87.0%	38,029.00	-5.6%
0459-166	Post Employment Health Benefit	1,204.93	1,226.28	1,190.28	1,167.92	98.1%	1,226.25	3.0%
0459-359	SDBBR Liability	600.00	600.00	600.00	600.00	100.0%	600.00	0.0%
	Total Other Employee Expense	44,721.49	51,923.19	60,360.02	55,699.83	92.3%	59,203.36	-1.9%
Insurance Expense								
0459-351	Fire & Multi Peril Insurance	2,104.56	1,483.24	2,300.00	2,126.24	92.4%	2,300.00	0.0%
0459-354	Workman's Compensation Insurance	483.28	403.62	650.00	374.70	57.6%	650.00	0.0%
	Total Insurance Expense	2,587.84	1,886.86	2,950.00	2,500.94	84.8%	2,950.00	0.0%
Utilities Expense								
0459-361	Electricity	9,260.13	8,616.44	10,000.00	9,303.48	93.0%	10,000.00	0.0%
0459-362	Heating - Gas	1,739.44	3,255.10	3,750.00	1,183.72	31.6%	3,000.00	-20.0%
0459-363	Water & Sewer	(231.18)	1,290.00	1,000.00	1,325.32	132.5%	1,500.00	50.0%
	Total Utilities Expense	10,768.39	13,161.54	14,750.00	11,812.52	80.1%	14,500.00	-1.7%
TOTAL	CABLE TELEVISION	\$268,184.01	\$280,665.76	\$317,538.02	\$297,758.72	93.8%	\$316,328.36	-0.4%

**TOWNSHIP OF MOON
GENERAL FUND
2013 FINAL Budget (12/19/2012)**

DEBT SERVICE

ACCT	TITLE	2010 ACTUAL	2011 ACTUAL	2012 Adopted Budget	2012 YTC	% Spent of Budget	2013 11/28/2012	2013 Budget % Change
DEBT SERVICE								
0471-012	General Obligation Bond Principal-2012			435,000.00	435,000.00	100.0%	380,000.00	-12.6%
0472-012	General Obligation Bond Interest-2012			313,371.24	313,371.24	100.0%	368,487.52	17.6%
TOTAL	DEBT SERVICE	\$753,140.02	\$750,457.52	\$748,371.24	\$748,371.24	100.0%	\$748,487.52	0.0%

**TOWNSHIP OF MOON
GENERAL FUND
2013 FINAL Budget (12/19/2012)**

MISCELLANEOUS

ACCT	TITLE	2010 ACTUAL	2011 ACTUAL	2012 Approved Budget	2012 YTC	% Spent of Budget	2013 11/28/2012	2013 Budget % Change
0480-460	Training/Conference Expense	2,798.81	8,746.54	8,000.00	7,552.00	94.4%	8,000.00	0.0%
0486-354	Unallocated Overhead Costs	0.00	0.00	0.00	-		-	
0489-000	Prior Year Adjustment	0.00	132,390.19	0.00	1,456.50		-	
0489-400	Interest	0.00	0.00	0.00	-		-	
TOTAL	MISCELLANEOUS	\$2,798.81	\$141,136.73	\$8,000.00	\$9,008.50	112.6%	\$8,000.00	0.0%
TOTAL	EXPENDITURES & FUND RESERVE	\$10,436,061.99	\$11,167,107.82	\$11,388,303.45	\$10,877,487.58	95.5%	\$11,389,629.83	0.0%

**Capital Reserve
2013 FINAL Budget (12/19/2012)**

Projects:	Estimated Cost	Possible Funding Account			
		Capital Reserve Fund	2012 Bond Issue	Transfer from General Fund	Future Bond Issue
Administration (General):					
-- Holiday Decorations through-out the Townst	10,000.00	10,000.00			
Push Mower & Gas Trimmer	1,500.00	1,500.00			
<i>Usage at Municipal Building and Public Safety Building</i>					
Cherrington Building	35,000.00			35,000.00	
-- Gutters-Replaced and Cleaned					
-- Parking lot lighting					
-- Curb Repair-Concrete					
-- Outside Electrical Outlets repaired					
-- Repaint/stain and repair Cherrington Sign on Corporate Center Drive					
-- Dumpster enclosure					
-- Replace Back Door (MCA/Tax Collector entrance)					
-- Trim Trees					
-- Landscaping					
Public Safety Building	100,000.00	50,000.00		50,000.00	
-- Repair/replace concrete sidewalk (upper level)					
-- Cement Curb repair on access pods					
-- Replace steps from upper lot to lower lot					
-- Overlay and repave complete parking lot (upper & lower level)-Possible inclusion in Road Program					
Police Department:					
-- Purchase and outfit 2 new vehicles	60,000.00	22,000.00		38,000.00	
-- One-time purchase of In-car video system					
-- Server and wireless download equipment	8,500.00	500.00		8,000.00	
-- In-car wireless video system replacement for 2 cars					
-- Vest replacement program (Annual)	11,500.00			11,500.00	
	4,000.00			4,000.00	
Fire Department:					
-- Refurbish 1975 Snorkel Truck	600,000.00	600,000.00			
-- Pave parking lots at Downes and Boggs					
-- Stations-Possible inclusion in Road Program	25,000.00	25,000.00			
-- Addition for Trailer Storage at PSB	500,000.00				500,000.00
-- Sewer line installation at Boggs Station	6,500.00	1,500.00		5,000.00	
Code Enforcement:					
-- Continue savings for new vehicle (possible purchase)	3,000.00			3,000.00	
Road Department:					
-- Case Front Loader	150,000.00	After receipt of actual Liquid Fuels allocation, review and possible purchase from LF Fund			
-- Bucket Truck (Multiple Dept Usage)	75,000.00				
-- Mooncrest Sidewalks					
-- Storage Building-Stevenson Mills	20,000.00				
-- 135 Case Excavator	175,000.00				175,000.00
-- Dump Truck, 7.5 Ton w/Trade-In	75,000.00				
-- Tire Changing Machine for garage					
-- Pressure Sewer Jet Trailer	45,000.00				
-- Trimble GPS data tracking system	10,000.00				
-- Road Program	1,100,000.00			1,100,000.00	
-- Stevenson Mills Garage Lease (ACAA)	26,500.00			26,500.00	

**Capital Reserve
2013 FINAL Budget (12/19/2012)**

Projects:	Estimated Cost	Possible Funding Account			Future Bond Issue
		Capital Reserve Fund	2012 Bond Issue	Transfer from General Fund	
Parks Department:					
-- Swing Mats (25)-Surfacing to meet playground standards	10,000.00	10,000.00			
-- Office-Renovation	40,000.00				40,000.00
-- Smithco Superstar 2-WD Rake	18,488.00				
-- Security Cameras-Back of Moon Park	11,533.00	11,533.00			
-- Entrance Gate-Front and Back	10,000.00	10,000.00			
-- Sand Volleyball Courts	15,000.00				
-- Jacobsen HR-9016-Large Area Rotary Mower	75,881.00				
-- Buffalo KB4 Turbine Tow behind Debris Blower	6,645.00				
-- Security Cart	9,000.00				
-- Replace outside lighting-Robin Hill	11,900.00				
-- Replace kitchen countertops-Robin Hill	7,000.00				
-- New Field Dugout Floors	15,000.00				
-- Amphitheater Paving					
-- Full Size Field Netting	7,000.00				
-- Endeavor Field Irrigation	9,000.00				
-- DeVenzio Fencing	50,000.00				
-- DeVenzio Irrigation	7,000.00				
-- Amphitheater Steps-Robin Hill Park	7,000.00				
Library					
-- Challenge Grant	20,000.00			20,000.00	
-- Building Maintenance (Blinds-Children's are:	4,500.00			4,500.00	
MCA-TV					
Equipment replacement per schedule	47,000.00			47,000.00	
-- 2-Portable video camcorders					
-- Digital Recorder					
-- Digital Edit System					
-- HD Studio Character Generator					
-- 2-Camera Pedestals (New Purchase)	20,000.00			20,000.00	
	3,443,447.00	742,033.00	-	1,372,500.00	715,000.00

TOWNSHIP OF MOON
2013 FINAL Budget (12/19/2012)
LOCAL SERVICES TAX FUND

	2010 ACTUAL	2011 ACTUAL	2012 APPROVED	2012 YTC	2013 RECOMMENDED
Beginning Balance	1,819,998.94	1,672,847.21	1,720,593.17	1,720,593.17	1,326,657.32
Estimated Revenue	738,953.87	849,743.89	777,000.00	787,883.50	777,000.00
Appropriations	(886,105.60)	(801,997.93)	(956,685.80)	(1,181,819.35)	(896,686.00)
Ending Balance	1,672,847.21	1,720,593.17	1,540,907.37	1,326,657.32	1,206,971.32
PROGRAM					
<p>The Local Services Tax Fund was established with the passing of Ordinance No. 581 which amends Article VIII of Chapter 192 of the Moon Township Code of Ordinances, Taxation. A tax in the amount of \$52.00 is levied upon the privilege of engaging in an occupation within the Township beginning in the calendar year 2005 and each succeeding calendar year. The Township receives \$47 of the tax levied. The tax shall not be levied upon any natural person whose total income during the subject calendar year is less than \$12,000. Beginning January 1, 2008, 25% of Local Services Tax collections are mandated to be spent towards public safety.</p>					
ACCT	2010 ACTUAL	2011 ACTUAL	2012 APPROVED	2012 YTC	2013 RECOMMENDED
REVENUES					
0310-500 Local Services Tax-Net of Refunds	736,845.75	847,901.11	775,000.00	785,802.68	775,000.00
0341-000 Interest	2,108.12	1,842.78	2,000.00	2,080.82	2,000.00
TOTAL	REVENUES	738,953.87	777,000.00	787,883.50	777,000.00
EXPENDITURES					
0403-114 LST Tax Collection Expense	14,759.27	16,518.78	15,500.00	15,716.05	15,500.00
0410-010 Narrow Banding-Radios/Towers				212,485.41	
0430-010 North Flaugherty Run Rd Bridge				175,000.00	
0490-000 Property Tax Relief-To Gen. Fund	376,635.40	398,438.00	387,435.80	388,585.80	387,436.00
0490-004 Public Safety Appropriation-					
Cap.Reserve	184,211.44	211,975.28	193,750.00	196,450.67	193,750.00
0490-005 Public Safety Appropriation-Salt	310,499.49	175,065.87	360,000.00	193,581.42	300,000.00
TOTAL	EXPENDITURES	886,105.60	956,685.80	1,181,819.35	896,686.00

TOWNSHIP OF MOON
2013 FINAL Budget (12/19/2012)
LIQUID FUELS FUND

	2010 ACTUAL	2011 ACTUAL	2012 APPROVED	2012 YTC	2013 RECOMMENDED
Beginning Balance	106,585.23	192,653.60	139,686.77	139,686.77	162,847.01
Estimated Revenue	436,298.29	451,971.15	468,592.81	481,275.54	460,577.16
Appropriations	(350,229.92)	(504,937.98)	(387,193.00)	(458,115.30)	(386,878.00)
Ending Balance	192,653.60	139,686.77	221,086.58	162,847.01	236,546.17

PROGRAM

State Law requires a separate fund for the accounting of Liquid Fuels Tax monies. The revenue is derived from the state gasoline tax and revenue from the turnback of State roads to the Township. A percentage of the proceeds of the state's gasoline tax is distributed to the Township based on the 72.7 miles of improved Township's roads and a population of 24,185 as of January 1, 2012. This fund provides additional resources to finance such things as street maintenance, winter salt purchases, traffic light maintenance and road equipment to name a few.

ACCT	TITLE	2010 ACTUAL	2011 ACTUAL	2012 APPROVED	2012 YTC	2013 RECOMMENDED
REVENUES						
0355-002	State Liquid Fuels Allocation	436,298.29	451,971.15	468,442.81	481,275.54	460,427.16
0341-001	Interest	-	-	150.00	-	150.00
TOTAL	REVENUES	436,298.29	451,971.15	468,592.81	481,275.54	460,577.16

EXPENDITURES						
0434-361	Street Lighting	350,229.92	354,937.98	387,193.00	370,015.30	386,878.00
0434-361	Traffic Signals/Street Lighting	0.00	0.00	0.00	0.00	0.00
0432-246	Salt Purchases	0.00	0.00	0.00	0.00	0.00
0434-315	Administrative Fees	0.00	0.00	0.00	0.00	0.00
0430-740	Road Equipment	0.00	150,000.00	0.00	88,100.00	0.00
TOTAL	EXPENDITURES	350,229.92	504,937.98	387,193.00	458,115.30	386,878.00

BUDGETARY COMMENT

Funds distributed from the Commonwealth of Pennsylvania for the past five years is as follows:

<u>Year</u>	<u>Amount</u>	
2009	453,506.01	70.05 miles/22,900 population
2010	436,298.29	70.19 miles/22,290 population
2011	451,971.15	70.19 miles/22,290 population
2012	473,555.54	72.7 miles/22,290 population
2013 Estimate	452,707.16	72.7 miles/24,185 population