TOWNSHIP OF MOON
2016 FINAL BUDGET

(Adopted: 12/16/2015)

2015 BOARD OF SUPERVISORS
Marvin D. Eicher, Chairperson
James Vitale, Vice Chairperson
John A. Hertzer
Andrew M. Gribben
Joseph Wise

TOWNSHIP OF MOON
2016 FINAL BUDGET
TABLE OF CONTENTS

	Page
Revenue and Expenditure Summary	1
Revenues	2-4
Executive/Administrative Expenditures	5-6
Tax Collection Expenditures	7
Police Protection Expenditures	8-9
Fire Department Expenditures	10-11
Community Developement	12-13
Public Works Operations	14-15
Parks Maintenance/Programming Expenditures	16-17
Library Expenditures	18
Mooncrest Expenditures	19
Cable Television Expenditures	20-21
Debt Service Expenditures	22
Miscellaneous Expenditures	23
Capital Reserve Allocations	24-26
Local Services Tax Expenditures	27
Liquid Fuels Fund Expenditures	28

TOWNSHIP OF MOON
GENERAL FUND
2016 FINAL Budget (12/16/2015)
REVENUE AND EXPENDITURE SUMMARY

	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 Approved Budget	2015 YTC	2016 RECOMMENDED	% of TOTAL	% Increase Prev. YR
REVENUE									
REAL ESTATE TAXES	$ 5,241,435.00	$ 5,325,604.03	$ 4,792,876.79	$ 5,345,353.31	$ 5,495,000.00	$ 5,606,766.00	$ 5,570,000.00	**41.50%**	**1.4%**
LOCAL ENABLING TAXES	4,692,554.98	5,868,788.89	6,159,333.51	5,929,785.19	4,641,500.00	5,808,228.92	5,191,500.00	**38.68%**	**11.8%**
LICENSES & PERMITS	550,004.72	576,607.48	602,302.59	616,546.85	575,300.00	634,934.32	605,300.00	**4.51%**	**5.2%**
FINES	126,319.05	110,673.32	104,310.72	101,305.27	100,000.00	81,731.55	95,000.00	**0.71%**	**-5.0%**
INTEREST & RENT	247,735.07	224,551.14	226,257.95	226,707.25	224,142.00	223,361.09	221,642.00	**1.65%**	**-1.1%**
STATE SHARED REVENUE	693,596.80	493,889.77	522,020.38	498,182.54	468,740.00	488,617.58	454,169.00	**3.38%**	**-3.1%**
SALES TAX ALLOCATION	291,242.29	326,609.43	366,994.88	399,101.31	325,000.00	378,581.10	350,000.00	**2.61%**	**7.7%**
DEPARTMENT EARNINGS	499,017.24	552,453.36	594,738.93	432,548.92	454,900.00	612,191.42	567,100.00	**4.23%**	**24.7%**
MISCELLANEOUS REVENUE	29,950.78	30,203.16	42,794.97	30,460.35	20,400.00	19,365.00	20,400.00	**0.15%**	**0.0%**
INTERFUND TRANSFERS	398,438.00	393,669.60	327,548.87	344,025.00	346,100.00	352,547.00	346,100.00	**2.58%**	**0.0%**
TOTAL ESTIMATED REVENUE	12,770,293.93	13,903,050.18	13,739,179.59	13,924,015.99	12,651,082.00	14,206,323.98	13,421,211.00	**100.00%**	
EXPENDITURES									
ADMINISTRATION	$ 940,078.28	$ 933,699.04	$ 1,074,260.39	$ 1,081,377.92	$ 1,128,866.00	$ 1,131,995.88	$ 1,137,351.00	**8.50%**	**0.8%**
TAX COLLECTION	203,996.37	205,290.98	208,832.05	212,706.42	208,400.00	199,190.12	207,727.00	**1.55%**	**-0.3%**
POLICE	5,211,330.60	5,088,022.43	5,233,609.36	5,232,458.14	5,650,329.00	5,584,772.50	6,002,075.00	**44.88%**	**6.2%**
FIRE PROTECTION	343,614.58	386,459.19	385,596.06	382,820.44	337,100.00	279,976.41	325,350.00	**2.43%**	**-3.5%**
COMMUNITY DEVELOPMENT	473,157.44	466,003.61	417,450.09	599,979.30	684,221.00	570,818.80	717,389.00	**5.36%**	**4.8%**
HIGHWAY MAINTENANCE	1,615,165.23	1,629,771.05	1,681,387.69	1,796,219.82	2,094,568.00	1,858,328.67	2,345,969.00	**17.54%**	**12.0%**
PARKS	939,089.13	976,099.53	983,044.95	1,072,672.39	1,097,030.77	1,063,257.83	1,223,752.50	**9.15%**	**11.6%**
LIBRARY	241,938.66	215,547.79	221,620.85	235,415.50	231,500.00	221,068.88	226,600.00	**1.69%**	**-2.1%**
MOONCREST NEIGHBORHOOD	26,806.42	12,713.33	16,316.94	19,641.26	18,100.00	23,492.88	21,525.00	**0.16%**	**18.9%**
CABLE TELEVISION	280,665.76	298,469.99	297,812.06	297,812.06	359,420.00	308,587.72	369,451.00	**2.76%**	**2.8%**
DEBT SERVICE	785,965.72	869,068.68	748,487.52	750,887.52	749,188.00	749,187.52	752,188.00	**5.62%**	**0.4%**
MISCELLANEOUS	$153,575.66	$58,427.85	50,394.10	90,309.05	33,000.00	9,984.80	45,500.00	**0.34%**	**37.9%**
TOTAL EXPENDITURES	11,215,383.85	11,139,573.47	11,318,812.06	11,772,299.82	12,591,722.77	12,000,662.02	13,374,877.50	**100.00%**	**6.2%**
FUND RESERVE (Prior to Capital Reserve Transfer)	1,554,910.08	2,763,476.71	2,420,367.53	2,151,716.17	59,359.23	2,205,661.96	46,333.50		
Capital Reserve Transfer	1,031,567.04	1,389,000.00	1,372,500.00	3,000,000.00	2,000,000.00	2,000,000.00	2,200,000.00		
Increase (Decrease) in Fund Balance	$ 523,343.04	$ 1,374,476.71	$ 1,047,867.53	$ (848,283.83)	$ (1,940,640.77)	$ 205,661.96	$ (2,153,666.50)		
Beginning Fund Balance	3,854,011.20	4,257,354.24	5,631,830.95	6,679,698.48	5,831,414.65	5,831,414.65	6,037,076.61		
GENERAL FUND BALANCE	$ 4,257,354.24	$ 5,631,830.95	$ 6,679,698.48	$ 5,831,414.65	$ 3,890,773.88	$ 6,037,076.61	$ 3,883,410.11		

TOWNSHIP OF MOON

2016 FINAL Budget (12/16/2015)

REVENUES

ACCT	TITLE	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 Approved Budget	2015 YTC	% Collected vs Budget	2016 FINAL	2016 Budget % Change
REVENUES										
0301-100	Real Estate Tax - Current General	4,911,187.30	5,028,254.44	4,592,476.22	5,085,465.52	5,000,000.00	5,130,175.24	102.6%	5,050,000.00	1.0%
0301-101	Real Estate Tax - Current Fire	181,970.84	222,726.17	197,512.25	205,938.99	400,000.00	423,939.81	106.0%	425,000.00	6.3%
0301-150	Reassessment refunds/reductions	(44,234.24)	(39,519.98)	(134,935.40)	(133,915.25)	(30,000.00)	(80,985.64)	270.0%	(30,000.00)	0.0%
0301-200	Real Estate Tax - Prior Year	74,968.24	41,919.78	52,735.84	122,520.84	50,000.00	66,905.57	133.8%	50,000.00	0.0%
0301-500	Real Estate Tax - Delinquent	93,743.02	56,286.75	49,019.63	41,947.21	50,000.00	38,843.81	77.7%	50,000.00	0.0%
0301-600	Real Estate Tax- Interim	23,799.84	15,936.87	36,068.25	23,396.00	25,000.00	27,887.21	111.5%	25,000.00	0.0%
Total	***Real Estate Taxes***	**5,241,435.00**	**5,325,604.03**	**4,792,876.79**	**5,345,353.31**	**5,495,000.00**	**5,606,766.00**	**102.0%**	**5,570,000.00**	**1.4%**
0310-010	Per Capita Tax - Current	64,305.55	64,888.00	65,577.40	63,337.00	60,000.00	64,966.60	108.3%	60,000.00	0.0%
0310-020	Per Capita Tax - Prior Year	104.50	27.50	55.00	71.50		82.50	0.0%		0.0%
0310-100	Real Estate Transfers	497,895.06	528,064.10	817,885.08	605,544.91	450,000.00	763,593.09	169.7%	500,000.00	11.1%
0310-200	Earned Income Tax	3,901,822.00	5,102,143.06	3,827,259.98	4,678,216.45	4,000,000.00	3,663,966.06	91.6%	4,500,000.00	12.5%
0310-210	Earned Income Tax - Prior Yr			1,197,093.52	384,176.95		1,169,248.61	0.0%		0.0%
0310-250	Earned Income Tax - Delinquent	188,001.55	133,152.58	209,384.16	161,728.13	100,000.00	121,251.75	121.3%	100,000.00	0.0%
0310-600	Admissions Tax	12,426.32	14,863.65	18,728.37	13,910.25	10,000.00	7,620.31	76.2%	10,000.00	0.0%
0310-710	Mechanical Devices - Jukebox	2,200.00	2,000.00	1,800.00	2,000.00	1,500.00	1,400.00	93.3%	1,500.00	0.0%
0310-720	Mechanical Devices - Games	25,800.00	23,650.00	21,550.00	20,800.00	20,000.00	16,100.00	80.5%	20,000.00	0.0%
Total	***Local Enabling Taxes***	**4,692,554.98**	**5,868,788.89**	**6,159,333.51**	**5,929,785.19**	**4,641,500.00**	**5,808,228.92**	**125.1%**	**5,191,500.00**	**11.8%**
TOTAL	**ALL TAXES**	**9,933,989.98**	**11,194,392.92**	**10,952,210.30**	**11,275,138.50**	**10,136,500.00**	**11,414,994.92**	**112.6%**	**10,761,500.00**	**6.2%**
0321-450	Business Licenses	0.00	400.00	350.00		-	375.00	0.0%	-	0.0%
0321-610	Transient Retailers	835.00	425.00	540.00	775.00	300.00	685.00	228.3%	300.00	0.0%
0321-800	Cable TV Franchise Fees	487,822.61	520,498.08	548,235.39	559,042.05	520,000.00	572,770.92	110.1%	550,000.00	5.8%
0321-810	Cable TV Capital Support Fee	41,306.00	41,254.40	42,479.20	43,104.80	40,000.00	42,618.40	106.5%	40,000.00	0.0%
0322-820	Road Encroachment	20,041.11	14,030.00	10,698.00	13,625.00	15,000.00	18,485.00	123.2%	15,000.00	0.0%
Total	***Licenses & Permits***	**550,004.72**	**576,607.48**	**602,302.59**	**616,546.85**	**575,300.00**	**634,934.32**	**110.4%**	**605,300.00**	**5.2%**
0331-110	Motor Violations	92,194.30	76,257.25	70,079.58	68,364.29	70,000.00	61,176.69	87.4%	65,000.00	-7.1%
0331-120	Ordinance Violations	34,124.75	34,416.07	34,231.14	32,940.98	30,000.00	20,554.86	68.5%	30,000.00	0.0%
Total	***Fines***	**126,319.05**	**110,673.32**	**104,310.72**	**101,305.27**	**100,000.00**	**81,731.55**	**81.7%**	**95,000.00**	**-5.0%**

TOWNSHIP OF MOON

2016 FINAL Budget (12/16/2015)

REVENUES

ACCT	TITLE	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 Approved Budget	2015 YTC	% Collected vs Budget	2016 FINAL	2016 Budget % Change
0341-000	Interest Earnings	11,440.72	7,052.65	4,755.37	4,265.84	5,000.00	1,894.19	37.9%	2,500.00	-50.0%
0342-200	Rental of Buildings	51,956.58	50,356.20	54,360.29	55,299.12	52,000.00	54,324.61	104.5%	52,000.00	0.0%
0342-300	Lease - MTRA	184,337.77	167,142.29	167,142.29	167,142.29	167,142.00	167,142.29	100.0%	167,142.00	0.0%
Total	***Interest & Rent***	**247,735.07**	**224,551.14**	**226,257.95**	**226,707.25**	**224,142.00**	**223,361.09**	**99.7%**	**221,642.00**	**-1.1%**
0354-010	LCB Grant						0.00	0.0%		0.0%
0354-020	DARE Grant	2,810.00	200.00	1,216.58	750.00		3,215.00	100.0%		0.0%
0354-036	NCHSN-Smooth Operator Grant	11,499.37	10,146.80	10,000.00	10,015.86		5,283.00	100.0%		0.0%
0354-030	Snow Removal	53,492.56	46,254.34	58,936.62	54,754.48	46,120.00	67,560.45	146.5%	47,504.00	3.0%
0355-130	County Snow Removal	9,729.84	10,021.71	10,322.38	9,581.66	9,870.00	9,869.11	100.0%	10,165.00	3.0%
0355-010	Public Utility Tax	14,364.99	14,936.29	16,154.71	15,941.44	16,000.00	14,027.91	87.7%	16,000.00	0.0%
0355-020	Interchange Utility Reimbursement	8,051.93	15,497.98	25,255.54	22,550.55	15,000.00	15,696.97	104.6%	15,000.00	0.0%
0355-050	MEIT Insurance Subsidy	19,548.13	23,990.13	16,771.77	15,226.74	15,000.00	14,251.25	95.0%	15,000.00	0.0%
0355-055	EMC Safety Dividend						5,959.99	100.0%		0.0%
0355-060	PA One Call Municipal Rebate	562.00	425.89	578.55	464.30	750.00	337.19	45.0%	500.00	-33.3%
0355-070	PSATS UC Dividends			1,130.03		1,000.00	0.00	0.0%	-	-100.0%
0355-450	Reimbursement Crossing Guards	15,187.78	6,981.76	7,374.50	7,333.63	6,000.00	7,274.92	121.2%	6,000.00	0.0%
0355-080	Beverage Licenses	9,600.00	11,100.00	9,000.00	9,000.00	9,000.00	7,800.00	86.7%	9,000.00	0.0%
0355-120	Act 205 State Pension Aid	548,750.20	354,334.87	365,279.70	352,563.88	350,000.00	337,341.79	96.4%	335,000.00	-4.3%
Total	***State Shared Revenue***	**693,596.80**	**493,889.77**	**522,020.38**	**498,182.54**	**468,740.00**	**488,617.58**	**104.2%**	**454,169.00**	**-3.1%**
0357-050	Sales Tax Allocation	291,242.29	326,609.43	366,994.88	399,101.31	325,000.00	378,581.10	116.5%	350,000.00	7.7%
Total	***Operating Grants***	**291,242.29**	**326,609.43**	**366,994.88**	**399,101.31**	**325,000.00**	**378,581.10**	**116.5%**	**350,000.00**	**7.7%**
0361-320	Engineering Fees									
0361-340	Zoning Hearings	1,593.04	2,125.00	(50.00)	556.63	2,000.00	0.00	0.0%	2,000.00	0.0%
0361-350	Filing Fees-Land Development	9,649.35	15,377.93	10,792.05	8,637.50	10,000.00	17,936.00	179.4%	10,000.00	0.0%
0361-510	Sale of Maps	603.77	174.90	238.00	75.00	250.00	30.00	12.0%	250.00	0.0%
0361-520	Misc. - Sale of Ordinances	20.00		370.00	220.00	250.00	309.00	123.6%	250.00	0.0%
0361-530	Right-To-Know Collections	116.92	43.70	118.84	99.08	250.00	1.30	0.5%	250.00	0.0%
0362-110	Police - Accident Reports	10,900.00	11,710.00	9,675.00	10,325.00	11,000.00	10,451.67	95.0%	10,500.00	-4.5%
0362-120	Police - Alarm Fees	7,250.00	7,675.00	10,325.00	8,000.00	7,500.00	9,200.00	122.7%	8,000.00	6.7%
0362-140	Police - Dispatch Services	2,464.00	2,376.00	10,436.50	10,496.00	10,500.00	10,584.00	100.8%	10,500.00	0.0%
0362-150	Police- Reimbursable Overtime	61,077.46	41,624.40	45,921.22	39,241.25	50,000.00	26,928.49	53.9%	50,000.00	0.0%
0362-160	**SRO Grant Reimbursement**						15,000.00	100.0%	57,000.00	100.0%
0362-161	**MASD SRO Reimbursement**						10,000.00	100.0%	50,000.00	100.0%
0362-170	DOJ Proceeds			10,544.00	16,903.35	17,100.00	33,104.34	193.6%	17,100.00	0.0%

TOWNSHIP OF MOON

2016 FINAL Budget (12/16/2015)

REVENUES

ACCT	TITLE	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 Approved Budget	2015 YTC	% Collected vs Budget	2016 FINAL	2016 Budget % Change
0362-171	Federal / State Funds	96,889.00	104,007.00	94,583.00	54,548.06	37,500.00	29,241.25	78.0%	37,500.00	0.0%
0362-410	Building Permits	140,484.84	197,404.36	224,481.10	103,058.30	175,000.00	272,577.20	155.8%	175,000.00	0.0%
0362-411	Reinspection Fees	320.00	840.00	680.00	1,240.00	500.00	900.00	180.0%	500.00	0.0%
0362-415	DCED Building Permit Charge	36.00	(48.00)	56.00	132.00	-	0.00	0.0%	-	0.0%
0362-420	Electric Inspection Fees	9,161.45	11,310.37	14,869.91	8,051.90	10,000.00	17,128.31	171.3%	10,000.00	0.0%
0362-430	Rental Inspection Fees	1,290.00	920.00	1,290.00	840.00	500.00	1,140.00	228.0%	500.00	0.0%
0362-440	Recycling Rebate		2,543.53	2,535.05	3,279.52	2,000.00	3,743.60	187.2%	2,000.00	0.0%
0362-450	Act 13 Reimbursement		554.32	1,010.92	5,298.14	1,000.00	9,669.29	966.9%	5,000.00	400.0%
0367-401	Rec. Fac. - Park Shelters	17,915.00	17,615.00	19,595.00	19,327.00	17,000.00	18,322.00	107.8%	17,000.00	0.0%
0367-402	Rec. Fac. - ABC Permits	4,650.00	4,440.00	5,100.00	5,308.75	4,000.00	4,860.00	121.5%	4,000.00	0.0%
0367-403	Rec. Fac. - Robin Hill	34,275.00	27,555.00	28,385.00	36,290.00	25,000.00	24,595.00	98.4%	25,000.00	0.0%
0367-405	Rentals-Mooncrest	875.00				-	0.00	0.0%	-	0.0%
0367-406	Recreational Programming	62,198.93	81,984.27	81,060.17	77,118.82	65,000.00	68,458.81	105.3%	65,000.00	0.0%
0367-407	Parks Gifts & Fundraising	17,750.00	15,451.07	12,875.00	15,131.10	1,000.00	18,600.00	1860.0%	1,000.00	0.0%
0367-410	Park Concessions	2,352.80	2,201.00	2,812.17	1,592.52	2,000.00	1,649.45	82.5%	2,000.00	0.0%
0367-411	Rental - Athletic Facilities	625.00	1,385.00	2,975.00	2,175.00	1,500.00	1,025.00	68.3%	1,500.00	0.0%
0367-412	Farmer's Market				1,529.00	1,300.00	3,126.72	240.5%	2,500.00	92.3%
0367-470	Meeting Costs-Reimbursable	600.00		1,000.00		750.00	1,600.00	213.3%	750.00	0.0%
0367-500	Administrative Svcs. - Reimbursement	11,779.68	925.52			-	0.00	0.0%	-	0.0%
0367-800	CATV Sponsorship	4,140.00	2,175.00	3,060.00	3,075.00	2,000.00	2,010.00	100.5%	2,000.00	0.0%
Total	***Departmental Earnings***	**$499,017.24**	**$552,453.36**	**$594,738.93**	**$432,548.92**	**454,900.00**	**$612,191.42**	**134.6%**	**567,100.00**	**24.7%**
0380-010	Miscellaneous Revenue	865.09	303.48	149.17	1,838.94	500.00	0.00	0.0%	500.00	0.0%
0383-110	Lien Letters	9,130.00	10,230.00	11,520.00	10,415.00	8,500.00	9,465.00	111.4%	8,500.00	0.0%
0391-000	Sale of Township Property	5,904.33	4,731.89	397.30	1,955.83	2,000.00	0.00	0.0%	2,000.00	0.0%
0391-010	Sale/Replacement Street Signs	3,091.50	835.95	484.64	1,536.25	1,000.00	1,500.00	150.0%	1,000.00	0.0%
0391-020	Bus Shelter Revenue	8,400.00	8,400.00	8,400.00	8,400.00	8,400.00	8,400.00	100.0%	8,400.00	0.0%
0395-000	Refund Prior Year Expenses	2,559.86	5,701.84	21,843.86	6,314.33		0.00	100.0%		0.0%
Total	***Miscellaneous Revenue***	**29,950.78**	**30,203.16**	**42,794.97**	**30,460.35**	**20,400.00**	**19,365.00**	**94.9%**	**20,400.00**	**0.0%**
0392-400	Fund Transfers	398,438.00	393,669.60	327,548.87	344,025.00	346,100.00	352,547.00	101.9%	346,100.00	0.0%
Total	***Fund Transfers***	**398,438.00**	**393,669.60**	**327,548.87**	**344,025.00**	**346,100.00**	**352,547.00**	**101.9%**	**346,100.00**	**0.0%**
TOTAL	**GENERAL FUND**	**12,770,293.93**	**13,903,050.18**	**13,739,179.59**	**13,924,015.99**	**12,651,082.00**	**14,206,323.98**	**112.3%**	**13,421,211.00**	**6.1%**

TOWNSHIP OF MOON
GENERAL FUND
EXECUTIVE/ADMINISTRATION **2016 FINAL Budget (12/16/2015)**

ACCT	TITLE	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 Approved Budget	2015 YTC	% Spent of Budget	2016 FINAL	2016 Budget % Change
Operating Expense										
0401-260	Minor Equipment	5,454.36	4,417.27	3,052.59	1,240.84	3,000.00	3,258.23	108.6%	3,000.00	0.0%
0401-311	Auditing Services	6,967.50	5,000.00	3,650.00	4,745.00	6,500.00	5,262.00	81.0%	6,500.00	0.0%
0401-312	Insurance & Bank Consultants		2,000.00			4,000.00	4,000.00	100.0%	4,000.00	0.0%
0401-313	Appraisal Cost					10,000.00	9,000.00	90.0%	6,000.00	-40.0%
0401-314	Legal Services	107,690.14	77,684.31	107,415.68	94,565.52	70,000.00	76,026.06	108.6%	70,000.00	0.0%
0401-320	Engineering Costs	20,170.30	25,210.00	19,330.40	25,013.98	30,000.00	19,228.45	64.1%	20,000.00	-33.3%
0401-338	Vehicle Maintenance	833.00	373.21	230.18	1,065.04	1,000.00	796.54	79.7%	1,000.00	0.0%
0401-341	Advertising	15,943.00	18,166.13	1,648.62	6,736.15	2,500.00	5,345.30	213.8%	2,500.00	0.0%
0401-342	Printing	1,061.56	516.88	595.94		500.00	(11.00)	-2.2%	500.00	0.0%
0401-345	Codification		229.50	75,477.27	25,774.14	3,000.00	28,049.99	935.0%	3,000.00	0.0%
0401-350	Insurance & Bonding	1,910.00	1,960.00	2,024.00	2,024.00	2,100.00	2,024.00	96.4%	2,100.00	0.0%
0401-371	Website Enhancement	5,400.00	5,400.00	5,711.88	10,375.00	14,500.00	11,700.00	80.7%	14,500.00	0.0%
0401-384	Rental of Equipment		96.04			200.00	-	0.0%	200.00	0.0%
0401-742	Equipment Purchase			4,820.99		3,000.00	1,000.00	33.3%	3,000.00	0.0%
0401-743	Township Communications			20,977.00	19,870.00	25,000.00	17,686.00	70.7%	20,000.00	-20.0%
0401-745	Holiday/Event fund	672.50	2,416.26	1,974.77	5,441.96	2,000.00	1,560.00	78.0%	2,000.00	0.0%
0401-845	Intergovernmental Cooperation		500.00		2,000.00	10,000.00	16,346.32	163.5%	5,000.00	-50.0%
	Total Operating Expense	**166,102.36**	**143,969.60**	**246,909.32**	**198,851.63**	**187,300.00**	**201,271.89**	**107.5%**	**163,300.00**	**-12.8%**
Administrative Expense										
0400-321	Telephones	1,549.08	714.40	379.58	-	-	-	0.0%	-	0.0%
0401-150	Facility Services	13,075.72	10,759.09	14,110.97	14,917.18	16,000.00	16,206.45	101.3%	16,500.00	3.1%
0401-200	Cleaning Service & Supplies	7,816.01	7,895.59	10,706.44	11,348.49	10,000.00	8,164.67	81.6%	10,000.00	0.0%
0401-210	Materials & Supplies	11,245.16	16,071.11	13,948.85	14,201.20	12,500.00	11,758.48	94.1%	12,500.00	0.0%
0401-315	Finance Charges	4,678.53	4,810.10	103.86	183.68	250.00	444.81	177.9%	250.00	0.0%
0401-321	Telephone	12,262.72	12,833.88	13,381.64	19,217.97	13,000.00	8,923.26	68.6%	11,000.00	-15.4%
0401-325	Postage	3,745.16	3,349.74	3,200.22	4,351.31	4,000.00	3,484.58	87.1%	4,000.00	0.0%
0401-337	Vehicle Oper./Exp. - Prof. Staff	32.58	876.91	320.72	261.59	500.00	640.07	128.0%	500.00	0.0%
0401-370	Maint. Contracts/Equip. Maint.	11,770.60	15,119.22	12,268.30	13,377.20	17,500.00	17,481.42	99.9%	17,500.00	0.0%
0401-372	IT	22,460.63	17,773.23	24,843.33	14,464.03	17,500.00	14,356.98	82.0%	17,500.00	0.0%
0401-373	Building Maintenance	25,025.29	24,092.79	22,952.46	14,843.41	20,000.00	25,691.56	128.5%	20,000.00	0.0%
0401-420	Dues/Memberships/Subscriptions	3,458.30	5,875.30	10,897.96	13,727.29	7,500.00	10,005.45	133.4%	10,000.00	33.3%
0401-460	Staff Development	891.29	2,801.48	2,779.89	1,682.21	3,500.00	2,101.68	60.0%	3,500.00	0.0%
	Total Administrative Expense	**118,546.02**	**122,972.84**	**129,894.22**	**122,575.56**	**122,250.00**	**119,259.41**	**97.6%**	**123,250.00**	**0.8%**

TOWNSHIP OF MOON
GENERAL FUND
EXECUTIVE/ADMINISTRATION **2016 FINAL Budget (12/16/2015)**

ACCT	TITLE	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 Approved Budget	2015 YTC	% Spent of Budget	2016 FINAL	2016 Budget % Change
Salaries Expense										
0400-110	Salary - Elected Official	19,816.86	20,500.20	20,500.20	20,500.20	20,500.00	20,500.20	100.0%	20,500.00	0.0%
0401-130	Salary - Professional Staff	231,607.16	238,415.71	247,539.57	261,337.71	270,417.00	279,168.08	103.2%	286,965.00	6.1%
0401-140	Salary - Clerical & Other Staff	195,833.47	206,203.92	213,820.34	233,541.16	234,150.00	243,305.47	103.9%	251,555.00	7.4%
	Total Salaries Expense	**447,257.49**	**465,119.83**	**481,860.11**	**515,379.07**	**525,067.00**	**542,973.75**	**103.4%**	**559,020.00**	**6.5%**
Other Employee Expense										
0401-160	Non-uniform Pension	42,547.22	44,730.87	45,130.89	47,470.74	50,457.00	35,512.81	70.4%	53,852.00	6.7%
0401-161	Social Security Taxes	36,783.08	38,497.40	42,273.52	49,056.61	40,168.00	42,478.70	105.8%	42,765.00	6.5%
0401-162	Unemployment Compensation	1,714.22	1,590.10	2,692.28	2,364.85	1,750.00	2,322.96	132.7%	1,630.00	-6.9%
0401-163	Group Life, Health Insurance	69,959.33	64,343.50	70,084.22	85,301.50	137,016.00	127,652.05	93.2%	124,966.00	-8.8%
0401-165	Employee Assistance / Def Comp	5,014.12	5,590.80	5,522.32	5,204.13	5,408.00	4,434.58	82.0%	7,591.00	40.4%
0401-166	Post Employment Health Benefit	4,278.33	4,430.03	4,566.10	4,759.51	5,050.00	5,224.74	103.5%	5,385.00	6.6%
0401-359	SDBBR Liability	1,150.00	1,100.00	1,250.00	1,005.00	1,500.00	625.00	41.7%	1,500.00	0.0%
	Total Other Employee Expense	**161,446.30**	**160,282.70**	**171,519.33**	**195,162.34**	**241,349.00**	**218,250.84**	**90.4%**	**237,689.00**	**-1.5%**
Insurance Expense										
0401-351	Fire & Multi Peril Insurance	9,241.74	8,707.97	11,614.86	13,125.84	12,000.00	16,713.95	139.3%	17,250.00	43.8%
0401-354	Worker's Compensation Insurance	1,170.67	1,079.75	976.32	873.93	1,250.00	665.70	53.3%	1,342.00	7.4%
0401-358	Public Officials Liability Insurance	9,542.90	10,018.86	10,769.06	10,693.13	10,000.00	12,886.24	128.9%	13,250.00	32.5%
	Total Insurance Expense	**19,955.31**	**19,806.58**	**23,360.24**	**24,692.90**	**23,250.00**	**30,265.89**	**130.2%**	**31,842.00**	**37.0%**
Utilities Expense										
0401-361	Electricity	19,314.43	16,905.64	16,078.04	19,026.23	22,500.00	12,957.14	57.6%	15,000.00	-33.3%
0401-362	Heating - Gas	6,691.37	4,169.35	4,009.13	5,028.69	6,500.00	6,309.96	97.1%	6,500.00	0.0%
0401-363	Water & Sewer	765.00	472.50	630.00	661.50	650.00	707.00	108.8%	750.00	15.4%
	Total Utilities Expense	**26,770.80**	**21,547.49**	**20,717.17**	**24,716.42**	**29,650.00**	**19,974.10**	**67.4%**	**22,250.00**	**-25.0%**
TOTAL	**EXECUTIVE/ADMINISTRATION**	**940,078.28**	**933,699.04**	**1,074,260.39**	**1,081,377.92**	**1,128,866.00**	**1,131,995.88**	**100.3%**	**1,137,351.00**	**0.8%**

TOWNSHIP OF MOON
GENERAL FUND
2016 FINAL Budget (12/16/2015)

TAX COLLECTION

ACCT	TITLE	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 Approved Budget	2015 YTC	% Spent of Budget	2016 FINAL	2016 Budget % Change
Operating Expense										
0403-114	Comm. on Real Estate Collections	37,642.00	38,672.00	39,112.92	37,449.21	36,700.00	35,781.87	97.5%	36,700.00	0.0%
0403-115	Comm. on Delinq. RE Collections	28,710.53	20,112.81	14,220.93	14,187.62	-	9,351.90	100.0%	9,500.00	100.0%
	Related to collections of funds posted in 301-200 & 301-500									
0403-140	Comm. On Admission Collections	393.67	420.89	570.45	427.00	500.00	285.55	57.1%	500.00	0.0%
	Related to collections of funds posted in 310-600									
0403-211	Comm. Current Earned Inc. Tax	62,319.68	89,678.28	91,432.14	92,525.84	100,000.00	94,145.05	94.1%	95,000.00	-5.0%
	Related to collections of funds posted in 310-200									
0403-212	Real Estate Tax Forms	13,179.07	12,682.68	14,127.85	14,640.12	13,000.00	14,164.26	109.0%	14,250.00	9.6%
0403-214	Comm. Delinq. Earned Inc. Tax					-	-	0.0%	-	0.0%
0403-355	Act 32 Costs	5,800.72		1,828.62	2,593.20	2,600.00	-	0.0%	1,177.00	-54.7%
0403-370	Contracted Service-RE Tax Interims	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	100.0%	6,000.00	0.0%
	Total Operating Expense	**154,045.67**	**167,566.66**	**167,292.91**	**167,822.99**	**158,800.00**	**159,728.63**	**100.6%**	**163,127.00**	**2.7%**
Administrative Expense										
0403-150	Facility Services	13,075.70	10,759.09	14,110.99	14,917.17	16,000.00	16,206.45	101.3%	16,500.00	3.1%
0403-200	Cleaning Service & Supplies	3,199.93	3,279.45	5,933.50	3,943.29	3,500.00	3,200.96	91.5%	3,500.00	0.0%
	Building Cleaning Contractor									
0403-210	Tax Col. Materials/Supplies	137.39	132.73	0.00	240.00	500.00	-	0.0%	500.00	0.0%
	Bank Stamp, Deposit Slips									
0403-325	Postage	9,929.12	3,050.06	4,337.52	3,352.61	5,000.00	2,205.75	44.1%	3,500.00	-30.0%
	Charges for Delinquent Earned Income Tax Postage and Court Costs									
0403-353	Tax Collectors Bonds	1,201.75	1,201.75	1,201.75	1,470.75	1,500.00	1,362.25	90.8%	1,500.00	0.0%
0403-373	Building Maintenance	9,245.38	7,675.15	3,520.34	5,324.94	6,000.00	6,203.21	103.4%	6,000.00	0.0%
	Total Administrative Expense	**36,789.27**	**26,098.23**	**29,104.10**	**29,248.76**	**32,500.00**	**29,178.62**	**89.8%**	**31,500.00**	**-3.1%**
Utilities Expense										
0403-361	Electricity	8,616.38	9,011.53	9,324.51	12,025.21	13,000.00	6,674.64	51.3%	9,000.00	-30.8%
0403-362	Heating - Gas	3,255.06	1,471.23	1,992.87	2,365.79	3,000.00	2,513.56	83.8%	3,000.00	0.0%
0403-363	Water & Sewer	1,289.99	1,143.33	1,117.66	1,243.67	1,100.00	1,094.66	99.5%	1,100.00	0.0%
	Total Utilities Expense	**13,161.43**	**11,626.09**	**12,435.04**	**15,634.67**	**17,100.00**	**10,282.87**	**60.1%**	**13,100.00**	**-23.4%**
Total	***TAX COLLECTION***	**$203,996.37**	**$205,290.98**	**$208,832.05**	**$212,706.42**	**$208,400.00**	**$199,190.12**	**95.6%**	**$207,727.00**	**-0.3%**

TOWNSHIP OF MOON
GENERAL FUND
POLICE PROTECTION **2016 FIINAL Budget (12/16/2015)**

ACCT	TITLE	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 Approved Budget	2015 YTC	% Spent of Budget	2016 FINAL	2016 Budget % Change
Operating Expense										
0410-136	DWI Grant	81,024.76	48,990.20	82,773.36	50,112.64	55,000.00	29,351.75	53.4%	55,000.00	0.0%
0410-174	In-Service Training	8,861.78	9,597.26	13,611.49	11,265.36	15,000.00	20,678.51	137.9%	18,000.00	20.0%
0410-211	D.A.R.E. Supplies	10,476.73	7,891.91	7,794.03	7,748.67	8,000.00	8,148.46	101.9%	8,000.00	0.0%
0410-231	Gasoline	97,452.02	80,219.32	91,237.56	61,378.04	95,000.00	61,559.02	64.8%	65,000.00	-31.6%
0410-237	Body Armor		3,000.00	17,339.00	3,000.00	5,000.00	3,000.00	60.0%	5,000.00	0.0%
0410-238	Uniforms	21,938.64	20,887.47	20,641.69	19,648.19	25,000.00	25,021.26	100.1%	25,000.00	0.0%
0410-239	Uniform Cleaning	5,250.00	5,250.00	4,987.50	4,987.50	5,250.00	4,900.00	93.3%	5,250.00	0.0%
0410-242	Ammunition & Supplies	15,000.00	14,517.97	17,917.14	14,751.36	16,000.00	14,301.86	89.4%	16,000.00	0.0%
0410-249	Crime Prevention	1,588.53	1,303.07	1,179.39	1,416.12	1,500.00	1,587.36	105.8%	1,500.00	0.0%
0410-251	Tires - Police Vehicles	7,486.85	4,582.24	7,350.92	3,862.80	7,500.00	7,248.92	96.7%	7,500.00	0.0%
0410-260	Minor Equipment	4,892.62	5,811.77	4,843.62	4,277.08	6,000.00	5,164.69	86.1%	6,000.00	0.0%
0410-261	Police Special Equipment Grants	2,460.73	15.39	2,047.52	4,681.19	10,000.00	-	0.0%	10,000.00	0.0%
0410-316	Animal Control	13,043.00	12,034.51	12,120.00	12,025.00	15,000.00	12,200.00	81.3%	15,000.00	0.0%
0410-327	Radio Maintenance	9,927.27	5,030.66	9,259.41	8,863.33	10,000.00	11,521.57	115.2%	12,000.00	20.0%
0410-338	Vehicle Maintenance	24,340.56	32,966.21	35,748.96	36,541.72	37,500.00	34,451.91	91.9%	37,500.00	0.0%
0410-400	Court- Mileage/Parking	6,873.01	7,267.39	7,669.59	6,869.10	8,000.00	7,091.88	88.6%	8,000.00	0.0%
0410-401	Special Unit Expenses	1,000.00	1,000.00	0.00		500.00	-	0.0%	500.00	0.0%
	Total Operating Expense	**311,616.50**	**260,365.37**	**336,521.18**	**251,428.10**	**320,250.00**	**246,227.19**	**76.9%**	**295,250.00**	**-7.8%**
Administrative Expense										
0410-150	Facility Services	13,075.74	10,759.09	14,111.04	15,257.62	16,000.00	16,206.45	101.3%	16,500.00	3.1%
0410-200	Cleaning Service & Supplies	7,816.02	7,895.52	10,549.53	9,333.79	10,000.00	9,118.72	91.2%	10,000.00	0.0%
0410-210	Materials & Supplies	17,337.38	14,247.31	17,819.32	14,397.34	18,000.00	13,040.44	72.4%	18,000.00	0.0%
0410-314	Legal Services	42,391.94	6,378.87	80,799.01	78,859.74	30,000.00	79,282.15	264.3%	30,000.00	0.0%
0410-320	Engineering Fees	887.50				2,500.00	-	0.0%	2,500.00	0.0%
0410-321	Telephone	29,807.87	28,154.79	27,704.20	37,892.11	32,500.00	40,692.07	125.2%	42,000.00	29.2%
0410-325	Postage	913.46	1,974.83	1,341.38	1,469.23	2,000.00	1,446.20	72.3%	1,500.00	-25.0%
0410-341	Advertising	0.00	209.76	108.10		500.00	112.55	22.5%	500.00	0.0%
0410-342	Printing	363.51				500.00	-	0.0%	500.00	0.0%
0410-370	Maint. Contracts/Equip. Maint.	20,733.75	30,570.16	24,327.09	26,191.61	30,000.00	29,099.67	97.0%	30,000.00	0.0%
0410-372	IT	26,887.79	26,450.35	23,231.87	26,973.17	32,000.00	29,816.17	93.2%	32,000.00	0.0%
0410-373	Building Maintenance	14,871.64	12,979.53	17,033.06	7,776.94	15,000.00	15,032.20	100.2%	15,000.00	0.0%
0410-420	Dues/Memberships/Subscriptions	2,662.49	3,443.87	2,726.83	2,001.04	3,000.00	3,057.26	101.9%	3,000.00	0.0%
0410-460	Staff Development	3,080.98	3,056.13	2,239.62	1,509.83	4,000.00	2,359.99	59.0%	4,000.00	0.0%
	Total Administrative Expense	**180,830.07**	**146,120.21**	**221,991.05**	**221,662.42**	**196,000.00**	**239,263.86**	**122.1%**	**205,500.00**	**4.8%**

TOWNSHIP OF MOON
GENERAL FUND
POLICE PROTECTION **2016 FINAL Budget (12/16/2015)**

ACCT	TITLE	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 Approved Budget	2015 YTC	% Spent of Budget	2016 FINAL	2016 Budget % Change
Salaries Expense										
0410-122	Salary - Professional Staff	222,905.18	230,468.17	241,297.67	244,060.93	247,878.00	252,976.86	102.1%	263,133.00	6.2%
0410-130	Salary - Sworn Officers	2,706,000.76	2,663,640.95	2,665,479.24	2,723,584.91	2,920,000.00	2,998,508.66	102.7%	3,128,434.00	7.1%
0410-135	Reimbursable Overtime	100,609.80	76,494.40	76,166.64	59,356.43	50,000.00	57,744.72	115.5%	50,000.00	0.0%
0410-140	Salaries - Desk	273,618.55	276,737.40	285,847.63	291,038.46	348,000.00	329,507.81	94.7%	387,340.00	11.3%
0410-145	Salaries - Clerical	78,507.44	83,356.07	81,459.91	84,960.38	91,500.00	98,405.69	107.5%	97,066.00	6.1%
0410-450	Crossing Guards	25,960.60	11,989.13	13,221.61	9,063.19	12,500.00	12,436.24	99.5%	12,500.00	0.0%
	Total Salaries Expense	**3,407,602.33**	**3,342,686.12**	**3,363,472.70**	**3,412,064.30**	**3,669,878.00**	**3,749,579.98**	**102.2%**	**3,938,473.00**	**7.3%**
Other Employee Expense										
0410-160	Uniform Pension / MMO	456,883.48	572,175.20	565,675.33	550,214.69	542,291.00	531,460.43	98.0%	534,086.00	-1.5%
0410-161	Social Security Taxes	66,799.89	66,742.15	66,989.50	66,395.43	80,281.00	76,735.22	95.6%	81,598.00	1.6%
0410-162	Unemployment Compensation	7,854.00	7,518.11	11,080.68	8,556.40	8,000.00	7,931.35	99.1%	7,980.00	-0.3%
0410-163	Group Life, Health Insurance	560,825.65	474,521.30	447,241.66	483,697.08	591,779.00	504,599.52	85.3%	679,253.00	14.8%
0410-166	Post Employment Health Benefit	27,293.29	25,079.14	24,597.37	24,731.21	26,000.00	25,000.00	96.2%	28,635.00	10.1%
0410-359	SDBBR Liability /PRHB Contribution	8,275.00	9,018.75	9,056.25	13,131.25	11,000.00	11,335.28	103.0%	34,200.00	210.9%
	Total Other Employee Expense	**1,127,931.31**	**1,155,054.65**	**1,124,640.79**	**1,146,726.06**	**1,259,351.00**	**1,157,061.80**	**91.9%**	**1,365,752.00**	**8.4%**
Insurance Expense										
0410-351	Fire & Multi Peril Insurance	8,555.40	7,987.47	10,799.38	12,204.26	11,500.00	12,919.06	112.3%	13,500.00	17.4%
0410-354	Worker's Compensation Insurance	119,312.51	119,882.75	113,420.25	121,967.49	125,000.00	118,803.90	95.0%	120,000.00	-4.0%
0410-355	Auto Fleet Insurance	15,596.20	16,434.17	18,006.76	18,992.47	17,750.00	20,386.44	114.9%	21,000.00	18.3%
0410-358	Police Prof. Liability Insurance	17,491.33	18,932.55	20,136.95	16,996.84	16,000.00	17,185.04	107.4%	18,000.00	12.5%
	Total Insurance Expense	**160,955.44**	**163,236.94**	**162,363.34**	**170,161.06**	**170,250.00**	**169,294.44**	**99.4%**	**172,500.00**	**1.3%**
Utilities Expense										
0410-361	Electricity	14,726.54	14,916.75	17,330.60	22,815.65	25,000.00	15,133.89	60.5%	15,500.00	-38.0%
0410-362	Heating - Gas	6,778.66	4,776.14	6,339.45	6,785.05	8,500.00	7,322.84	86.2%	8,000.00	-5.9%
0410-363	Water & Sewer	889.75	866.25	950.25	815.50	1,100.00	888.50	80.8%	1,100.00	0.0%
	Total Utilities Expense	**22,394.95**	**20,559.14**	**24,620.30**	**30,416.20**	**34,600.00**	**23,345.23**	**67.5%**	**24,600.00**	**-28.9%**
TOTAL	***POLICE DEPARTMENT***	**$5,211,330.60**	**$5,088,022.43**	**$5,233,609.36**	**$5,232,458.14**	**$5,650,329.00**	**$5,584,772.50**	**98.8%**	**$6,002,075.00**	**6.2%**

TOWNSHIP OF MOON
GENERAL FUND
FIRE DEPARTMENT **2016 FINAL Budget (12/16/2015)**

ACCT	TITLE	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 Approved Budget	2015 YTC	% Spent of Budget	2016 FINAL	2016 % Change
Operating Expense										
0411-174	Fire Training*	850.02	2,420.00	959.28	1,083.98	5,000.00	2,346.56	46.9%	5,000.00	0.0%
0411-215	Fire Prevention*	592.78	2,944.00			3,000.00	-	0.0%	3,000.00	0.0%
0411-231	Gasoline - Fire Vehicles*	5,097.72	4,294.79	4,067.09	2,574.26	4,500.00	1,522.53	33.8%	2,500.00	-44.4%
0411-232	Diesel - Fire Vehicles*	12,339.81	16,059.43	14,461.45	5,264.53	15,000.00	10,382.24	69.2%	12,500.00	-16.7%
0411-238	Uniform Allowance - Chief					-	-	0.0%		0.0%
0411-239	Uniform Cleaning	175.00	175.00	175.00	87.50	-	-	0.0%		0.0%
0411-241	Special Events	1,119.66	1,871.04	1,445.08	1,153.04	2,000.00	967.28	48.4%	2,000.00	0.0%
0411-250	Fire Co. - General Expenses*	3,020.90	2,605.42	2,185.96	3,465.11	5,000.00	3,370.83	67.4%	5,000.00	0.0%
0411-260	Minor Equipment*	2,995.87	4,690.82	4,294.97	8,865.18	15,000.00	12,728.10	84.9%	15,000.00	0.0%
0411-316	Fire Codes*	855.00	165.00	1,165.50		1,200.00	1,200.00	100.0%	1,200.00	0.0%
0411-327	Radio Maintenance*	3,687.42	4,630.27	5,028.82	6,279.87	6,500.00	8,585.77	132.1%	6,500.00	0.0%
0411-338	Vehicle Maintenance*	15,813.66	19,017.18	32,030.81	20,928.24	35,000.00	32,735.74	93.5%	40,000.00	14.3%
0411-364	Hydrant Service*	46,350.00	93,479.17	47,624.99	47,420.84	49,000.00	47,775.00	97.5%	49,000.00	0.0%
	Total Operating Expense	**92,897.84**	**152,352.12**	**113,438.95**	**97,122.55**	**141,200.00**	**121,614.06**	**86.1%**	**141,700.00**	**0.4%**
Administrative Expense										
0411-150	Facility Services	13,075.72	10,759.12	14,110.98	14,917.14	16,000.00	16,572.42	103.6%	16,500.00	3.1%
0411-200	Cleaning Service & Supplies*	7,815.97	7,895.50	10,549.53	9,333.77	10,000.00	7,815.96	78.2%	10,000.00	0.0%
0411-210	Materials/Supplies - Office*	1,239.01	1,174.02	688.61	1,040.31	1,500.00	1,101.33	73.4%	1,500.00	0.0%
0411-320	Engineering Costs*					1,000.00	-	0.0%	1,000.00	0.0%
0411-321	Telephone*	8,537.81	8,919.07	10,723.32	16,090.55	15,000.00	14,478.00	96.5%	15,000.00	0.0%
0411-325	Postage*	117.18	32.88	101.36	155.51	200.00	113.15	56.6%	200.00	0.0%
0411-341	Advertising*	283.15					-	0.0%		0.0%
0411-370	Contract Services*	651.28	1,811.53	1,270.70	1,746.03	2,200.00	1,580.16	71.8%	2,200.00	0.0%
0411-372	IT*	2,754.84	3,651.27	3,032.05	1,465.43	3,500.00	1,247.82	35.7%	3,500.00	0.0%
0411-373	Maintenance & Repair - Bldgs. *	21,951.57	8,817.36	10,741.71	18,156.24	17,500.00	10,602.33	60.6%	17,500.00	0.0%
0411-460	**Staff Development**						501.11	0.0%	5,000.00	100.0%
0411-530	Contribution to Fire Company*	2,000.00	2,000.00	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	1,000.00	1,000.00	100.0%	1,000.00	0.0%
0411-532	Computer Maintenance*	404.98	775.84	35.01	107.85	2,000.00	500.00	100.0%	2,000.00	0.0%
0412-530	Contribution to Valley Ambulance	900.00	900.00	900.00	900.00	900.00	900.00	100.0%	900.00	0.0%
	Total Administrative Expense	**60,731.51**	**47,736.59**	**55,153.27**	**66,912.83**	**72,800.00**	**58,412.28**	**80.2%**	**78,300.00**	**7.6%**

TOWNSHIP OF MOON
GENERAL FUND
FIRE DEPARTMENT **2016 FINAL Budget (12/16/2015)**

ACCT	TITLE	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 Approved Budget	2015 YTC	% Spent of Budget	2016 FINAL	2016 % Change
Salaries Expense										
0411-122	Salary of Fire Marshall	76,253.26	78,480.37	80,465.16	76,579.08	-	-	0.0%		0.0%
	Total Salaries Expense	**76,253.26**	**78,480.37**	**80,465.16**	**76,579.08**	**0.00**	**0.00**	**0.0%**	**0.00**	**0.0%**
Other Employee Expense										
0411-160	Non-uniform Pension	7,678.24	8,197.48	8,048.87	7,488.15	-	-	0.0%		0.0%
0411-161	Social Security Taxes	5,743.72	5,908.08	6,056.12	5,827.42	-	-	0.0%		0.0%
0411-162	Unemployment Compensation	180.01	180.00	276.26	218.76	-	-	0.0%		0.0%
0411-163	Group Life, Health Insurance	19,141.51	19,881.65	19,250.95	11,191.76	-	-	0.0%		0.0%
0411-166	Post Employment Health Benefit	769.58	788.87	807.80		-	-	0.0%		0.0%
0411-359	SDBBR Liability	600.00	600.00	525.00	550.00	-	-	0.0%		0.0%
	Total Other Employee Expense	**34,113.06**	**35,556.08**	**34,965.00**	**25,276.09**	**0.00**	**0.00**	**0.0%**	**0.00**	**0.0%**
Insurance Expense										
0411-351	Fire & Multi Peril Insurance*	2,168.14	1,231.45	3,205.38	3,622.39	3,500.00	3,838.47	109.7%	4,000.00	14.3%
0411-354	Worker's Compensation Insurance	20,302.84	20,795.82	35,877.27	40,485.09	45,000.00	37,774.25	83.9%	39,000.00	-13.3%
0411-355	Auto Fleet Insurance*	12,288.80	12,948.44	14,187.51	14,964.12	14,500.00	16,078.88	110.9%	16,750.00	15.5%
	Total Insurance Expense	**34,759.78**	**34,975.71**	**53,270.16**	**59,071.60**	**63,000.00**	**57,691.60**	**91.6%**	**59,750.00**	**-5.2%**
Utilities Expense										
0411-361	Electricity*	26,864.33	24,737.11	28,904.50	39,913.95	40,000.00	22,228.82	55.6%	25,000.00	-37.5%
0411-362	Heating - Gas*	16,069.30	11,050.92	17,525.40	16,004.80	18,000.00	18,129.13	100.7%	18,500.00	2.8%
0411-363	Water & Sewer*	1,925.50	1,570.29	1,873.62	1,939.54	2,100.00	1,900.52	90.5%	2,100.00	0.0%
	Total Utilities Expense	**44,859.13**	**37,358.32**	**48,303.52**	**57,858.29**	**60,100.00**	**42,258.47**	**70.3%**	**45,600.00**	**-24.1%**
TOTAL	***FIRE DEPARTMENT***	**$343,614.58**	**$386,459.19**	**$385,596.06**	**$382,820.44**	**$337,100.00**	**$279,976.41**	**83.1%**	**$325,350.00**	**-3.5%**
	*Costs offset by Fire Tax									

TOWNSHIP OF MOON
GENERAL FUND
2016 FINAL Budget (12/16/2015)

COMMUNITY DEVELOPEMENT

ACCT	TITLE	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 Approved Budget	2015 YTC	% Spent of Budget	2016 FINAL	2016 Budget % Change
Operating Expense										
0419-211	Public Awareness Program					500.00	-	0.0%	500.00	0.0%
0419-260	Minor Equipment/Software	1,319.26		638.79	2,475.00	2,500.00	775.14	31.0%	2,500.00	0.0%
0419-415	Inspection Services	2,766.00	5,626.00	5,240.00	1,812.25	5,000.00	4,047.00	80.9%	5,000.00	0.0%
0419-500	Health, Safety & Welfare					4,000.00	-	0.0%	4,000.00	0.0%
0419-340	Advertising - ZHB	3,473.96	3,834.74	1,504.40		4,000.00	1,103.85	27.6%	4,000.00	0.0%
0419-412	Farmer's Market					2,500.00	1,420.91	56.8%	2,000.00	-20.0%
0419-421	COG Membership	10,174.80	10,402.20	10,918.20		10,500.00	10,402.20	99.1%	10,500.00	0.0%
0419-529	Contribution to ZHB	3,421.20	2,402.13	764.50	796.50	4,500.00	1,688.50	37.5%	3,000.00	-33.3%
0419-530	Contribution to Planning Comm.	1,306.75	1,958.80	1,000.00		1,000.00	-	0.0%	1,000.00	0.0%
0419-531	Contributuion to EAC	(870.69)	3,052.76	3,534.06	3,846.51	5,000.00	3,703.46	74.1%	5,000.00	0.0%
0419-533	Airport Trans. Assoc. Membership	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	100.0%	2,000.00	0.0%
0419-534	Contribution to HARB	15,170.03	2,214.37	479.35	213.41	6,000.00	854.48	14.2%	6,000.00	0.0%
0419-535	ZHB Legal Fees	19,228.10	4,206.18	740.00	3,720.00	10,000.00	6,298.58	63.0%	10,000.00	0.0%
0419-538	Sustainable Growth			1,105.10						
	Total Operating Expense	**57,989.41**	**35,697.18**	**27,924.40**	**14,863.67**	**57,500.00**	**32,294.12**	**56.2%**	**55,500.00**	**-3.5%**
Administrative Expense										
0419-210	Materials & Supplies	2,039.08	1,223.23	1,516.63	1,051.27	2,000.00	3,173.60	158.7%	3,000.00	50.0%
0419-314	Legal Services	129,911.26	71,402.67	56,907.54	86,200.92	55,000.00	62,695.79	114.0%	35,000.00	-36.4%
0419-320	Engineering Services	36,782.59	58,395.49	50,744.18	57,166.90	30,000.00	25,842.67	86.1%	20,000.00	-33.3%
0419-321	Telephone	3,904.49	4,443.32	3,371.80	4,309.30	4,500.00	4,546.46	101.0%	4,500.00	0.0%
0419-325	Postage	161.71	170.32	268.35	190.07	150.00	172.37	114.9%	200.00	33.3%
0419-337	Vehicle -Mileage	1,751.67	3,636.45	3,019.34	2,923.13	3,000.00	1,762.58	58.8%	3,000.00	0.0%
0419-341	Advertising	(2,269.80)	(992.11)	2.89	2,614.97	1,500.00	1,317.55	87.8%	1,500.00	0.0%
0419-342	Map Printing	129.93	419.16	517.02	1,771.82	500.00	-	0.0%	500.00	0.0%
0419-345	GIS Maintenance / Development	6,520.00	11,900.00	13,920.00	25,975.00	15,000.00	15,120.00	100.8%	15,000.00	0.0%
0419-370	Maint. Contracts/Equip. Maint.						860.00	100.0%	1,000.00	100.0%
0419-372	IT	9,949.30	7,484.29	8,132.66	4,778.64	10,500.00	4,910.78	46.8%	10,500.00	0.0%
0419-420	Dues / Subscriptions	1,215.06	2,984.46	1,235.68	12,392.95	2,500.00	2,007.50	80.3%	2,500.00	0.0%
0419-460	Staff Development	1,648.79	1,995.39	3,658.44	8,052.85	10,000.00	2,853.96	28.5%	13,500.00	35.0%
0419-540	Plan Review	1,312.00			742.00	3,000.00	1,173.25	39.1%	3,000.00	0.0%
	Total Administrative Expense	**193,056.08**	**163,062.67**	**143,294.53**	**208,169.82**	**137,650.00**	**126,436.51**	**91.9%**	**113,200.00**	**-17.8%**
Salaries Expense										
0419-122	Professional Salary	153,874.31	188,060.85	171,113.30	225,976.52	337,558.00	272,375.01	80.7%	377,352.00	11.8%
0419-125	Planning Director Consultant				34,400.00		19,217.75	100.0%		
0419-140	Wages-Part-time					5,000.00	-	0.0%	5,000.00	0.0%
	Total Salaries Expense	**153,874.31**	**188,060.85**	**171,113.30**	**260,376.52**	**342,558.00**	**291,592.76**	**85.1%**	**382,352.00**	**11.6%**

TOWNSHIP OF MOON
GENERAL FUND
2016 FINAL Budget (12/16/2015)

COMMUNITY DEVELOPEMENT

ACCT	TITLE	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 Approved Budget	2015 YTC	% Spent of Budget	2016 FINAL	2016 Budget % Change
Other Employee Expense										
0419-160	Non-uniform Pension	14,991.58	19,231.72	17,042.04	23,014.79	33,756.00	20,904.76	61.9%	37,735.00	11.8%
0419-161	Social Security Taxes	11,528.46	14,160.57	12,823.08	17,537.16	26,206.00	21,036.98	80.3%	29,250.00	11.6%
0419-162	Unemployment Compensation	647.30	719.98	828.74	792.43	1,125.00	847.33	75.3%	1,050.00	-6.7%
0419-163	Group Life, Health Insurance	38,050.47	41,903.50	41,720.08	71,927.50	80,000.00	73,131.98	91.4%	92,054.00	15.1%
0419-166	Post Employment Health Benefit	1,481.46	1,729.55	1,550.51	2,180.75	3,376.00	2,723.75	80.7%	3,774.00	11.8%
0419-359	SDBBR Liability	300.00	250.00			300.00	-	0.0%	550.00	83.3%
	Total Other Employee Expense	**66,999.27**	**77,995.32**	**73,964.45**	**115,452.63**	**144,763.00**	**118,644.80**	**82.0%**	**164,413.00**	**13.6%**
Insurance Expense										
0419-354	Worker's Compensation Insurance	1,238.37	1,187.59	1,153.41	1,116.66	1,750.00	1,850.61	105.7%	1,924.00	9.9%
	Total Insurance Expense	**1,238.37**	**1,187.59**	**1,153.41**	**1,116.66**	**1,750.00**	**1,850.61**	**105.7%**	**1,924.00**	**9.9%**
TOTAL	***COMMUNITY DEVELOPMENT***	**$473,157.44**	**$466,003.61**	**$417,450.09**	**$599,979.30**	**$684,221.00**	**$570,818.80**	**83.4%**	**$717,389.00**	**4.8%**

TOWNSHIP OF MOON
GENERAL FUND
PUBLIC WORKS OPERATIONS **2016 FINAL Budget (12/16/2015)**

		2011	2012	2013	2014	2015	2015	% Spent	2016	2016 Budget
ACCT	TITLE	ACTUAL	ACTUAL	ACTUAL	ACTUAL	Approved Budget	YTC	of Budget	FINAL	% Change
Operating Expense										
0430-231	Gasoline - Road Department	19,082.31	18,232.10	22,021.57	52,364.06	18,000.00	13,598.22	75.5%	15,000.00	-16.7%
0430-232	Diesel Fuel - Road Department	36,803.88	39,886.59	57,367.26	63,537.71	50,000.00	41,671.83	83.3%	45,000.00	-10.0%
0430-238	Uniforms	9,104.83	10,527.75	10,021.88	11,977.65	13,500.00	15,008.23	111.2%	16,000.00	18.5%
0430-250	Materials - Highway Maintenance	42,380.38	34,208.23	8,650.90	27,540.93	60,000.00	34,827.82	58.0%	40,000.00	-33.3%
0430-251	Maintenance & Repair - Trucks	25,424.35	41,926.51	27,930.95	49,264.12	40,000.00	54,594.75	136.5%	55,000.00	37.5%
0430-252	Tires - Road Department	9,691.82	16,858.08	7,965.42	2,869.50	17,500.00	16,639.57	95.1%	17,500.00	0.0%
0430-253	Maintenance & Repair - Tractors	7,026.50	7,382.35	2,647.53	6,757.39	10,000.00	7,853.23	78.5%	10,000.00	0.0%
0430-254	Maint. & Repair - Special Equip.	2,776.65	2,263.63	1,216.20	6,254.27	5,000.00	2,046.73	40.9%	5,000.00	0.0%
0430-260	Minor Equipment	11,685.30	1,555.48	7,671.24	6,362.55	10,000.00	9,867.33	98.7%	10,000.00	0.0%
0430-327	Radio Maintenance	4,012.14	3,109.92	3,019.93	4,100.00	5,000.00	4,920.00	98.4%	5,000.00	0.0%
0430-330	Leaf Waste Collection	(11,612.80)	37.82			1,000.00	-	0.0%	1,000.00	0.0%
0430-384	Rentals		1,137.57	2,541.36	966.52	5,000.00	3,018.47	60.4%	5,000.00	0.0%
0430-500	Emergency/Disaster Res				844.18	5,000.00	312.50	6.3%	5,000.00	0.0%
0432-246	Snow Removal Supplies	259.50			113.66	-	-	0.0%		0.0%
0432-250	Snow Removal - Maint. & Repair	658.19	1,902.85	13,947.76	7,521.28	10,000.00	9,171.32	91.7%	10,000.00	0.0%
0433-374	Street Signs & Markings*	48,303.78	36,027.18	26,829.24	46,106.60	25,000.00	17,988.06	72.0%	25,000.00	0.0%
0434-361	Street Lights	16,700.72	22,733.95	61,620.54	11,175.75	25,000.00	12,288.94	49.2%	20,000.00	-20.0%
0434-365	NPDES/Stormwater	17,272.25	33,562.79	18,262.29	14,351.23	20,000.00	22,025.04	110.1%	25,000.00	25.0%
	Total Operating Expense	**239,569.80**	**271,352.80**	**271,714.07**	**312,107.40**	**320,000.00**	**265,832.06**	**83.1%**	**309,500.00**	**-3.3%**
Administrative Expense										
0430-200	Cleaning Supplies		79.53	3,363.72	996.92	1,000.00	600.58	60.1%	1,000.00	0.0%
0430-210	Materials & Supplies	18,764.37	16,154.87	23,550.14	17,352.50	20,000.00	14,907.97	74.5%	20,000.00	0.0%
0430-249	Travel/Miscellaneous Expenses			134.13	460.99	500.00	-	0.0%	500.00	0.0%
0430-314	Legal Services	503.50	1,242.00	1,262.00	5,323.50	500.00	4,019.57	803.9%	1,000.00	100.0%
0430-320	Engineering Fees	18,349.10	17,021.25	25,552.97	6,390.38	15,000.00	1,947.19	13.0%	7,500.00	-50.0%
0430-321	Telephone	8,611.18	8,678.96	9,647.37	11,763.07	8,000.00	8,261.68	103.3%	9,000.00	12.5%
0430-325	Postage	4.46	1.55	2.24	2.15	25.00	1.91	7.6%	25.00	0.0%
0430-341	Advertising		1,952.67	1,829.70		1,500.00	827.10	55.1%	1,500.00	0.0%
0430-370	Contract Services	1,520.70	1,204.42	1,464.09	4,430.00	850.00	342.45	40.3%	850.00	0.0%
0430-372	IT	2,754.79	2,377.13	3,761.99	3,728.88	5,000.00	2,434.15	48.7%	5,000.00	0.0%
0430-373	Building Maintenance	15,689.01	10,943.73	10,796.94	19,789.98	20,000.00	14,106.49	70.5%	20,000.00	0.0%
0430-420	Dues/Membership/Subscriptions		253.00	500.50	791.00	750.00	745.00	99.3%	750.00	0.0%
0430-460	Staff Development	4,039.88	3,442.44	5,553.58	1,980.64	7,500.00	2,649.28	35.3%	7,500.00	0.0%
0430-461	CDL Testing	69.50	345.00	209.50	279.00	500.00	604.00	120.8%	500.00	0.0%
	Total Administrative Expense	**70,306.49**	**63,696.55**	**87,628.87**	**73,289.01**	**81,125.00**	**51,447.36**	**63.4%**	**75,125.00**	**-7.4%**

TOWNSHIP OF MOON
GENERAL FUND
PUBLIC WORKS OPERATIONS **2016 FINAL Budget (12/16/2015)**

ACCT	TITLE	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 Approved Budget	2015 YTC	% Spent of Budget	2016 FINAL	2016 Budget % Change
Salaries Expense										
0430-122	Salary - Professional Staff	146,037.05	151,020.67	156,079.39	163,135.93	168,985.00	174,952.04	103.5%	178,351.00	5.5%
0430-140	Salaries & Wages	676,881.56	666,611.73	672,426.70	720,368.17	886,609.00	805,923.31	90.9%	1,042,066.00	17.5%
0430-141	Wages - Seasonal Labor	19,731.24	14,115.00	10,667.00	11,634.38	24,000.00	9,359.20	39.0%	20,000.00	-16.7%
	Total Salaries Expense	**842,649.85**	**831,747.40**	**839,173.09**	**895,138.48**	**1,079,594.00**	**990,234.55**	**91.7%**	**1,240,417.00**	**14.9%**
Other Employee Expense										
0430-160	Non-uniform Pension	82,707.54	84,787.02	81,873.13	86,033.23	105,559.00	72,740.43	68.9%	122,042.00	15.6%
0430-161	Social Security Taxes	64,778.24	63,806.51	63,595.62	67,810.56	82,589.00	75,191.01	91.0%	94,892.00	14.9%
0430-162	Unemployment Compensation	3,361.18	3,553.79	5,458.56	3,790.89	4,800.00	3,464.07	72.2%	4,250.00	-11.5%
0430-163	Group Life, Health Insurance	208,884.67	224,430.68	235,491.48	244,041.32	303,595.00	264,783.75	87.2%	332,244.00	9.4%
0430-166	Post Employment Health Benefit	8,782.49	8,431.33	9,040.48	9,733.45	10,556.00	9,808.75	92.9%	12,204.00	15.6%
0430-359	SDBBR Liability	1,200.00	950.00	1,000.00	1,150.00	1,500.00	8,957.84	597.2%	10,000.00	566.7%
	Total Other Employee Expense	**369,714.12**	**385,959.33**	**396,459.27**	**412,559.45**	**508,599.00**	**434,945.85**	**85.5%**	**575,632.00**	**13.2%**
Insurance Expense										
0430-351	Fire & Multi Peril Insurance	11,852.29	11,214.59	13,861.21	15,391.42	14,500.00	17,631.46	121.6%	18,500.00	27.6%
0430-354	Worker's Compensation Insurance	45,253.24	38,043.67	39,843.63	50,119.32	51,500.00	63,935.29	124.1%	91,295.00	77.3%
0430-355	Auto Fleet Insurance	3,313.66	3,490.50	3,824.55	4,033.90	4,000.00	4,768.96	119.2%	5,000.00	25.0%
	Total Insurance Expense	**60,419.19**	**52,748.76**	**57,529.39**	**69,544.64**	**70,000.00**	**86,335.71**	**123.3%**	**114,795.00**	**64.0%**
Utilities Expense										
0430-361	Electricity	19,778.21	14,443.40	16,711.95	19,875.33	19,500.00	14,894.38	76.4%	15,500.00	-20.5%
0430-362	Heating - Gas	8,955.97	6,948.81	9,406.05	10,827.81	11,750.00	9,853.41	83.9%	10,000.00	-14.9%
0430-363	Water & Sewer	3,771.60	2,874.00	2,765.00	2,877.70	4,000.00	4,785.35	119.6%	5,000.00	25.0%
	Total Utilities Expense	**32,505.78**	**24,266.21**	**28,883.00**	**33,580.84**	**35,250.00**	**29,533.14**	**83.8%**	**30,500.00**	**-13.5%**
TOTAL	***ROAD DEPARTMENT***	**$1,615,165.23**	**$1,629,771.05**	**$1,681,387.69**	**$1,796,219.82**	**$2,094,568.00**	**$1,858,328.67**	**88.7%**	**$2,345,969.00**	**12.0%**
	*Some costs offset by revenues									

TOWNSHIP OF MOON
GENERAL FUND
PARK MAINTENANCE & PROGRAMMING **2016 FINAL Budget (12/16/2015)**

ACCT	TITLE	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 Approved Budget	2015 YTC	% Spent of Budget	2016 FINAL	2016 Budget % Change
Operating Expense										
0454-231	Gasoline	11,107.08	9,717.90	9,325.04	15,610.09	10,500.00	7,021.75	66.9%	2,500.00	-76.2%
0454-232	**Diesel**								5,000.00	100.0%
0454-238	Uniforms	3,671.06	4,843.95	4,435.44	4,400.84	5,000.00	4,406.99	88.1%	6,000.00	20.0%
0454-250	Oper. & Maintenance Supplies	25,666.13	19,200.95	14,397.52	18,269.79	25,000.00	24,417.16	97.7%	25,000.00	0.0%
0454-251	Maintenance & Repair - Vehicles	6,016.23	8,850.79	15,001.20	8,173.58	7,500.00	2,678.61	35.7%	7,500.00	0.0%
0454-253	Tires - Park Vehicles	558.90		1,215.14	2,629.70	3,000.00	2,678.35	89.3%	3,000.00	0.0%
0454-260	Minor Equipment Purchase	922.15	1,416.47	3,484.32	1,545.46	3,000.00	2,439.77	81.3%	3,000.00	0.0%
0454-384	Equipment Rental	4,453.67	7,191.40	5,386.42	6,049.65	6,000.00	2,062.00	34.4%	6,000.00	0.0%
0454-612	Recreational Fields/Playground Material	17,808.58	20,496.61	11,735.50	15,862.11	25,000.00	21,656.83	86.6%	25,000.00	0.0%
0454-450	Park Security Services					25,000.00	25,536.89	102.1%	30,000.00	20.0%
	Total Operating Expense	**70,203.80**	**71,718.07**	**64,980.58**	**72,541.22**	**110,000.00**	**92,898.34**	**84.5%**	**113,000.00**	**2.7%**
Programming Expense										
0454-150	Programming expenses*	62,739.75	70,542.02	79,126.63	70,906.33	65,000.00	58,096.92	89.4%	65,000.00	0.0%
0454-240	5K Race Event*					3,000.00	4,305.62	143.5%	5,000.00	66.7%
0454-241	Independence Day Celebration*	42,307.06	38,668.85	45,160.41	49,545.40	47,500.00	43,435.22	91.4%	47,500.00	0.0%
0454-246	Concession Costs*	3,836.87	3,402.04	2,860.90	1,924.33	3,500.00	46.00	1.3%	3,500.00	0.0%
0454-248	Recreation Materials -Prog.	21,190.83	16,422.95	4,333.44	13,907.64	15,000.00	12,421.33	82.8%	15,000.00	0.0%
0454-411	**Trail Development**								13,450.00	100.0%
0454-412	Farmer's Market				1,488.83		-	0.0%		0.0%
	Total Programming Expense	**130,074.51**	**129,035.86**	**131,481.38**	**137,772.53**	**134,000.00**	**118,305.09**	**88.3%**	**149,450.00**	**11.5%**
Administrative Expense										
0454-200	Cleaning Supplies		79.53	2,736.54	1,074.10	2,000.00	500.00	25.0%	2,000.00	0.0%
0454-210	Materials & Supplies	5,484.00	5,340.78	4,199.98	3,476.06	6,000.00	6,022.22	100.4%	6,000.00	0.0%
0454-314	Legal Fees	4,647.50	11,675.50	7,838.00	7,183.00	3,000.00	7,862.61	262.1%	3,000.00	0.0%
0454-320	Engineering Fees	925.73	8,707.70	7,818.61	10,004.85	5,000.00	4,490.22	89.8%	5,000.00	0.0%
0454-321	Telephone	11,519.73	11,633.28	9,269.63	9,872.31	9,500.00	9,596.97	101.0%	9,500.00	0.0%
0454-325	Postage	1,768.82	181.74	1,653.26	3,058.07	2,000.00	230.63	11.5%	1,000.00	-50.0%
0454-337	Vehicle Mileage- Program staff	1,276.72	1,252.60	1,531.38	2,342.47	1,300.00	980.69	75.4%	1,300.00	0.0%
0454-341	Advertising		810.74	83.98	229.55	500.00	1,217.70	243.5%	500.00	0.0%
0454-342	Printing	2,568.90	475.00	1,400.60	1,310.45	2,500.00	363.69	14.5%	2,500.00	0.0%
0454-370	Contracted Services	6,080.76	8,518.09	6,823.38	9,263.17	10,000.00	9,415.31	94.2%	10,000.00	0.0%
0454-372	IT	10,454.25	11,315.28	9,155.97	8,882.70	12,000.00	6,865.25	57.2%	12,000.00	0.0%
0454-373	Building Maintenance	12,106.89	8,551.33	20,171.49	19,673.20	14,000.00	29,068.73	207.6%	14,000.00	0.0%
0454-420	Prof. Exp.-Dues Membership	788.00	895.00	765.00	442.50	1,000.00	1,145.00	114.5%	1,000.00	0.0%
0454-460	Staff Development	4,809.30	1,799.95	1,562.69	4,156.85	3,000.00	4,122.49	137.4%	4,500.00	50.0%
	Total Administrative Expense	**62,430.60**	**71,236.52**	**75,010.51**	**80,969.28**	**71,800.00**	**81,881.51**	**114.0%**	**72,300.00**	**0.7%**

TOWNSHIP OF MOON
GENERAL FUND
PARK MAINTENANCE & PROGRAMMING **2016 FINAL Budget (12/16/2015)**

ACCT	TITLE	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 Approved Budget	2015 YTC	% Spent of Budget	2016 FINAL	2016 Budget % Change
Salaries Expense										
0454-122	Salary -Professional Staff	127,942.42	126,756.86	105,250.59	113,898.41	135,305.00	138,500.40	102.4%	141,967.00	4.9%
0454-140	Salaries & Wages - Park Labor	250,397.81	258,723.86	268,931.54	296,456.63	297,089.00	319,992.45	107.7%	352,913.00	18.8%
0454-141	Salaries & Wages Part-time/Temp. Labor	5,585.32	4,956.29	15,388.72	4,095.17	22,000.00	2,916.32	13.3%	10,000.00	-54.5%
0454-142	Salary & Wages -Office	30,155.74	30,853.75	34,356.83	52,401.23	25,570.00	27,302.07	106.8%	28,545.00	11.6%
0454-144	Park Security Guard	12,697.70	12,127.01	18,191.70	20,795.30	-	-	0.0%	-	0.0%
	Total Salaries Expense	**426,778.99**	**433,417.77**	**442,119.38**	**487,646.74**	**479,964.00**	**488,711.24**	**101.8%**	**533,425.00**	**11.1%**
Other Employee Expense										
0454-160	Non-uniform Pension	37,526.86	42,623.43	41,407.71	45,318.55	46,421.40	36,392.30	78.4%	52,842.50	13.8%
0454-161	Social Security Taxes	33,807.03	34,203.81	34,868.87	38,865.94	37,195.37	38,229.87	102.8%	40,807.00	9.7%
0454-162	Unemployment Compensation	2,478.88	2,363.74	3,623.75	2,723.74	3,000.00	2,209.55	73.7%	2,750.00	-8.3%
0454-163	Group Life, Health Insurance	90,696.78	110,668.69	97,910.38	96,619.15	106,750.00	91,947.13	86.1%	117,384.00	10.0%
0454-166	Post Employment Health Benefit	3,759.51	3,417.38	4,119.69	4,634.46	4,650.00	4,857.95	104.5%	5,284.00	13.6%
0454-359	SDBBR Liability	325.00	550.00			750.00	-	0.0%	750.00	0.0%
	Total Other Employee Expense	**168,594.06**	**193,827.05**	**181,930.40**	**188,161.84**	**198,766.77**	**173,636.80**	**87.4%**	**219,817.50**	**10.6%**
Insurance Expense										
0454-351	Fire & Multi Peril Insurance	12,724.56	12,137.16	14,898.30	16,563.36	15,500.00	18,975.40	122.4%	20,000.00	29.0%
0454-354	Worker's Compensation Insurance	13,905.75	11,543.72	11,959.99	15,030.43	16,000.00	19,051.18	119.1%	39,260.00	145.4%
0454-355	Auto Fleet Insurance	14,180.91	14,942.33	16,372.15	17,268.48	16,000.00	20,415.06	127.6%	21,500.00	34.4%
	Total Insurance Expense	**40,811.22**	**38,623.21**	**43,230.44**	**48,862.27**	**47,500.00**	**58,441.64**	**123.0%**	**80,760.00**	**70.0%**
Utilities Expense										
0454-361	Electricity	19,306.97	17,829.92	21,036.96	31,358.29	25,000.00	22,266.39	89.1%	25,000.00	0.0%
	Field Lighting/Concession									
0454-362	Heating - Gas & LP	14,690.68	11,395.13	16,073.30	16,767.72	20,000.00	17,381.56	86.9%	20,000.00	0.0%
0454-363	Water & Sewer	6,198.30	9,016.00	7,182.00	8,592.50	10,000.00	9,735.25	97.4%	10,000.00	0.0%
	Total Utilities Expense	**40,195.95**	**38,241.05**	**44,292.26**	**56,718.51**	**55,000.00**	**49,383.20**	**89.8%**	**55,000.00**	**0.0%**
TOTAL	***PARKS & RECREATION***	**$939,089.13**	**$976,099.53**	**$983,044.95**	**$1,072,672.39**	**$1,097,030.77**	**$1,063,257.83**	**96.9%**	**$1,223,752.50**	**11.6%**
	*Some costs offset by revenues									

TOWNSHIP OF MOON
GENERAL FUND
LIBRARY **2016 FINAL Budget (12/16/2015)**

		2011	2012	2013	2014	2015	2015	% Spent	2016	2016 Budget
ACCT	**TITLE**	**ACTUAL**	**ACTUAL**	**ACTUAL**	**ACTUAL**	**Approved Budget**	**YTC**	**of Budget**	**FINAL**	**% Change**
Administrative Expense										
0456-150	Facility Services	13,075.74	10,759.12	14,110.99	14,917.21	16,000.00	16,206.45	101.3%	16,500.00	3.1%
0456-200	Cleaning Service & Supplies	3,430.05	3,279.57	5,933.63	3,943.40	4,000.00	3,200.96	80.0%	3,500.00	-12.5%
0456-325	Postage	468.22	590.06	426.60	429.16	750.00	377.36	50.3%	500.00	-33.3%
0456-373	Building Maintenance	14,756.75	10,639.29	4,714.44	16,513.47	10,000.00	7,001.24	70.0%	9,000.00	-10.0%
0456-530	Contribution to Library	175,000.00	175,000.00	184,000.00	184,000.00	184,000.00	184,000.00	100.0%	184,000.00	0.0%
0456-540	Knowledge Connection	22,046.30	3,653.52	0.00		-	-	0.0%	-	0.0%
	Total Administrative Expense	**228,777.06**	**203,921.56**	**209,185.66**	**219,803.24**	**214,750.00**	**210,786.01**	**98.2%**	**213,500.00**	**-0.6%**
Utilities Expense										
0456-361	Electricity	8,616.47	9,011.61	9,324.58	12,025.26	12,000.00	6,674.64	55.6%	9,000.00	-25.0%
0456-362	Heating - Gas & LP	3,255.12	1,471.29	1,992.93	2,343.33	3,500.00	2,513.56	71.8%	3,000.00	-14.3%
0456-363	Water & Sewer	1,290.01	1,143.33	1,117.68	1,243.67	1,250.00	1,094.66	87.6%	1,100.00	-12.0%
	Total Utilities Expense	**13,161.60**	**11,626.23**	**12,435.19**	**15,612.26**	**16,750.00**	**10,282.87**	**61.4%**	**13,100.00**	**-21.8%**
TOTAL	***LIBRARY***	**$241,938.66**	**$215,547.79**	**$221,620.85**	**$235,415.50**	**$231,500.00**	**$221,068.88**	**95.5%**	**$226,600.00**	**-2.1%**

TOWNSHIP OF MOON
GENERAL FUND
MOONCREST NEIGHBORHOOD **2016 FINAL Budget (12/16/2015)**

		2011	2012	2013	2014	2015	2015	% Spent	2016	2016 Budget
ACCT	**TITLE**	**ACTUAL**	**ACTUAL**	**ACTUAL**	**ACTUAL**	**Approved Budget**	**YTC**	**of Budget**	**FINAL**	**% Change**
Administrative Expense										
0457-314	Advertising	966.46	0.00			-	-	0.0%	-	0.0%
0457-320	Engineering	10,817.65	1,211.67	62.50		-	-	0.0%	-	0.0%
0457-321	Telephone	1,686.40	1,734.91	1,949.75	2,333.11	2,000.00	2,710.91	135.5%	2,750.00	37.5%
0457-370	Contract Services	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	100.0%	1,500.00	0.0%
0457-372	IT	202.32	0.00			-	-	0.0%	-	0.0%
0457-373	Building Maintenance	6,793.67	2,316.81	2,573.21	3,923.74	2,500.00	6,441.10	257.6%	4,000.00	60.0%
0457-540	Knowledge Connection		1,344.94	4,877.08	5,278.35	5,500.00	6,253.49	113.7%	6,000.00	9.1%
	Total Administrative Expense	**21,966.50**	**8,108.33**	**10,962.54**	**13,035.20**	**11,500.00**	**16,905.50**	**147.0%**	**14,250.00**	**23.9%**
Utilities Expense										
0457-361	Electricity	2,510.90	2,667.89	2,865.51	3,329.36	3,700.00	2,602.88	70.3%	2,750.00	-25.7%
0457-362	Heating - Gas	2,329.02	1,937.11	2,488.89	3,276.70	2,500.00	3,984.51	159.4%	4,125.00	65.0%
0457-363	Water & Sewage					400.00		0.0%	400.00	0.0%
	Total Utilities Expense	**4,839.92**	**4,605.00**	**5,354.40**	**6,606.06**	**6,600.00**	**6,587.39**	**99.8%**	**7,275.00**	**10.2%**
TOTAL	***MOONCREST***	**$26,806.42**	**$12,713.33**	**$16,316.94**	**$19,641.26**	**$18,100.00**	**$23,492.88**	**0.0%**	**$21,525.00**	**18.9%**

TOWNSHIP OF MOON
GENERAL FUND
2016 FINAL Budget (12/16/2015)

CABLE TELEVISION

ACCT	TITLE	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 Approved Budget	2015 YTC	% Spent of Budget	2016 FINAL	2016 Budget % Change
Operating Expense										
0459-213	Volunteer Supplies	1,841.64	586.08	1,376.80	986.68	2,000.00	1,318.45	65.9%	2,000.00	0.0%
0459-215	Video Supplies	2,384.38	2,696.77	2,846.18	737.99	3,000.00	2,142.49	71.4%	3,000.00	0.0%
0459-216	Audio Supplies	802.77	134.62	1,453.83	2,882.64	1,500.00	1,670.01	111.3%	1,500.00	0.0%
0459-252	Equipment Repair Supplies	743.65	1,747.00	2,620.31	539.34	2,000.00	500.00	25.0%	2,000.00	0.0%
0459-260	Equipment	2,906.59	3,983.72	5,461.20	3,422.85	4,000.00	3,987.46	99.7%	4,000.00	0.0%
0459-332	Trailer Expenses	1,866.27	831.36	1,705.14	2,350.59	1,000.00	684.45	68.4%	1,000.00	0.0%
0459-374	Equipment Maintenance	687.42	1,751.24	444.33	349.74	2,500.00	205.05	8.2%	2,500.00	0.0%
0459-470	Meeting Cost-Other Districts	1,850.00	2,800.00	650.00	5,225.00	3,000.00	2,700.00	90.0%	3,000.00	0.0%
	Total Operating Expense	**13,082.72**	**14,530.79**	**16,557.79**		**19,000.00**	**13,207.91**	**69.5%**	**19,000.00**	**0.0%**
Administrative Expense										
0459-150	Facility Services	13,075.75	10,759.09	14,110.97	14,917.14	16,000.00	15,834.43	99.0%	16,500.00	3.1%
0459-200	Cleaning Service & Supplies	3,200.02	3,279.57	5,933.61	3,943.40	3,500.00	3,200.03	91.4%	3,500.00	0.0%
0459-210	Office Supplies	1,135.89	951.90	2,267.16	1,088.45	2,000.00	1,459.64	73.0%	2,000.00	0.0%
0459-314	Legal Services	9,079.13	13,919.15	6,065.00		5,000.00	-	0.0%	4,000.00	-20.0%
0459-321	Telephone	3,902.94	4,114.24	3,696.30	4,847.24	3,500.00	4,624.68	132.1%	5,000.00	42.9%
0459-325	Postage	85.51	30.14	29.58	43.11	150.00	49.86	33.2%	150.00	0.0%
0459-331	Travel Expense					300.00	-	0.0%	300.00	0.0%
0459-337	Vehicle Mileage	1,490.92	2,243.78	1,850.78	1,136.18	2,000.00	1,123.97	56.2%	2,000.00	0.0%
0459-341	Advertising	799.78	964.03	40.00	1,641.80	750.00	2,211.70	294.9%	750.00	0.0%
0459-342	Printing	364.00	162.50	98.52	317.33	1,000.00	896.36	89.6%	1,000.00	0.0%
0459-370	Contract Services	7,695.13	13,856.71	8,992.74	12,399.92	12,500.00	11,097.56	88.8%	12,500.00	0.0%
0459-372	IT	6,941.49	5,026.13	5,445.95	3,618.09	10,000.00	6,881.78	68.8%	10,000.00	0.0%
0459-373	Building Maintenance	9,849.81	7,703.31	5,015.83	6,054.70	7,500.00	6,445.24	85.9%	7,500.00	0.0%
0459-420	Dues and Subscribtions	80.00	110.00	315.00	834.95	500.00	555.00	111.0%	600.00	20.0%
0459-460	Staff Development	1,853.35	1,925.72	1,588.79	2,352.02	4,000.00	3,060.94	76.5%	5,000.00	25.0%
	Total Administrative Expense	**59,553.72**	**65,046.27**	**55,450.23**	**53,194.33**	**68,700.00**	**57,441.18**	**83.6%**	**70,800.00**	**3.1%**
Salaries Expense										
0459-122	Salary - Technology & Communication	55,928.38	57,568.25	59,596.37	93,550.47	70,113.00	69,982.25	99.8%	73,858.00	5.3%
0459-130	Salary - MCA Staff/Public Relations	60,856.20	61,520.23	61,815.35	27,558.15	97,275.00	93,427.06	96.0%	106,443.00	9.4%
0459-140	Wages - Part Time Help	24,273.15	29,592.88	28,468.50	23,793.00	20,000.00	13,467.64	67.3%	23,000.00	15.0%
	Total Salaries Expense	**141,057.73**	**148,681.36**	**149,880.22**	**144,901.62**	**187,388.00**	**176,876.95**	**94.4%**	**203,301.00**	**8.5%**

TOWNSHIP OF MOON
GENERAL FUND
2016 FINAL Budget (12/16/2015)

CABLE TELEVISION

ACCT	TITLE	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 Approved Budget	2015 YTC	% Spent of Budget	2016 FINAL	2016 Budget % Change
Other Employee Expense										
0459-160	Non-uniform Pension	6,075.10	6,326.99	6,120.07	4,679.10	9,728.00	6,677.53	68.6%	10,644.00	9.4%
0459-161	Social Security Taxes	11,045.97	11,579.10	11,677.24	12,015.40	14,335.00	13,787.01	96.2%	15,553.00	8.5%
0459-162	Unemployment Compensation	1,036.73	1,324.66	1,577.59	1,422.92	1,500.00	1,166.28	77.8%	1,250.00	-16.7%
0459-163	Group Life, Health Insurance	31,939.11	35,027.53	39,824.84	15,879.60	39,195.00	23,487.80	59.9%	31,750.00	-19.0%
0459-166	Post Employment Health Benefit	1,226.28	1,242.47	970.00	1,330.53	1,674.00	1,634.09	97.6%	1,803.00	7.7%
0459-359	SDBBR Liability	600.00	600.00	600.00	600.00	600.00	500.00	83.3%	600.00	0.0%
	Total Other Employee Expense	**51,923.19**	**56,100.75**	**60,769.74**	**35,927.55**	**67,032.00**	**47,252.71**	**70.5%**	**61,600.00**	**-8.1%**
Insurance Expense										
0459-351	Fire & Multi Peril Insurance	1,483.24	2,126.22	2,389.89	2,700.79	2,500.00	2,861.99	114.5%	3,000.00	20.0%
0459-354	Worker's Compensation Insurance	403.62	374.70	329.13	307.08	500.00	229.07	45.8%	500.00	0.0%
	Total Insurance Expense	**1,886.86**	**2,500.92**	**2,719.02**	**3,007.87**	**3,000.00**	**3,091.06**	**103.0%**	**3,500.00**	**16.7%**
Utilities Expense										
0459-361	Electricity	8,616.44	9,011.57	9,324.52	12,025.21	10,000.00	6,867.15	68.7%	7,000.00	-30.0%
0459-362	Heating - Gas	3,255.10	1,454.99	1,992.88	2,343.30	3,000.00	2,771.08	92.4%	3,000.00	0.0%
0459-363	Water & Sewer	1,290.00	1,143.34	1,117.66	1,243.66	1,300.00	1,079.67	83.1%	1,250.00	-3.8%
	Total Utilities Expense	**13,161.54**	**11,609.90**	**12,435.06**	**15,612.17**	**14,300.00**	**10,717.90**	**75.0%**	**11,250.00**	**-21.3%**
TOTAL	***CABLE TELEVISION***	**$280,665.76**	**$298,469.99**	**$297,812.06**	**$252,643.54**	**$359,420.00**	**$308,587.72**	**85.9%**	**$369,451.00**	**2.8%**

TOWNSHIP OF MOON
GENERAL FUND
2016 FINAL Budget (12/16/2015)

DEBT SERVICE

		2011	2012	2013	2014	2015	2015	% Spent	2016	2016 Budget
ACCT	**TITLE**	**ACTUAL**	**ACTUAL**	**ACTUAL**	**ACTUAL**	**Adopted Budget**	**YTC**	**of Budget**	**FINAL**	**% Change**
DEBT SERVICE										
0471-012	General Obligation Bond Principal-2012		435,000.00	380,000.00	390,000.00	400,000.00	400,000.00	100.0%	415,000.00	3.8%
0471-014	General Obligation Bond Principal-2014									
0472-012	General Obligation Bond Interest-2012		313,371.24	368,487.52	360,887.52	349,188.00	349,187.52	100.0%	337,188.00	-3.4%
0472-014	General Obligation Bond Interest-2014									
0473-000	MTMA Rent Credit	35,508.20	120,697.44							
TOTAL	***DEBT SERVICE***	**$785,965.72**	**$869,068.68**	**$748,487.52**	**$750,887.52**	**$749,188.00**	**$749,187.52**	**100.0%**	**$752,188.00**	**0.4%**

MISCELLANEOUS

TOWNSHIP OF MOON
GENERAL FUND
2016 FINAL Budget (12/16/2015)

		2011	2012	2013	2014	2015	2015	% Spent	2016	2016 Budget
ACCT	**TITLE**	**ACTUAL**	**ACTUAL**	**ACTUAL**	**ACTUAL**	**Approved Budget**	**YTC**	**of Budget**	**FINAL**	**% Change**
0473-000	Debt Service-MTMA Rent Credit			6,817.49		0.00	-			
0480-460	Training/Conference Expense	8,746.54	7,402.00	10,430.59	18,873.95	10,000.00	901.09	9.0%	10,000.00	0.0%
0480-461	EOC Training Expense				495.00	3,000.00	495.00	16.5%	3,000.00	0.0%
0480-373	Safety Committee Expense			176.28	5,015.94	10,000.00	3,429.27	34.3%	7,500.00	-25.0%
0480-374	**Building Security**					10,000.00		0.0%	25,000.00	100.0%
0489-000	Prior Year Adjustment	132,390.19	31,480.54	32,969.74	65,924.16	0.00	5,159.44		-	
TOTAL	***MISCELLANEOUS***	**$141,136.73**	**$38,882.54**	**$50,394.10**	**$90,309.05**	**$33,000.00**	**$9,984.80**	**30.3%**	**$45,500.00**	**37.9%**
TOTAL	***EXPENDITURES & FUND RESERVE***	11,202,944.92	11,120,028.16	11,318,812.06	11,727,131.30	12,591,722.77	12,000,662.02	95.3%	13,374,877.50	6.2%

TOWNSHIP OF MOON
Capital Expenditures
2016 FINAL Budget (12/16/15)

Department: Facilities

2016 Rank	2015 Rank	Description	2015 Approved Amount	2016 Requested Amount	Estimated Total Cost	Staff Recommendation and Cost Centers for Payment: General Fund Transfer	Capital Reserve Funds	Liquid Fuels Funds	2012 Bond Proceeds
40916-1	40914-1	Floor Covering in Fire House Bays	50,000.00		50,000.00		50,000.00		
40916-2	40914-2	Ventilation System-Downs Fire Station	15,000.00		15,000.00		15,000.00		
40916-3	40914-3	Roof Top Air Handlers-PSB	10,000.00		10,000.00		10,000.00		
40916-4	40914-4	Parking Lot Lights-Cherrington			-				
40916-5	40914-5	Gutters & Down Spouts-Cherrington		5,000.00	5,000.00				
40916-6	40914-6	Boiler-Cherrington		15,000.00	15,000.00				
40916-7	40914-7	Dumpster Enclosures and New Wall-Cherrington		5,000.00	5,000.00				
40916-8	40914-8	Air Handler in the Sky Room		5,000.00	5,000.00				
40916-9	40914-9	AC Roof Top Unit-MTMA		10,000.00	10,000.00				
40916-10	40914-10	Save for Chevy Tahoe Replacement		25,000.00	25,000.00				
		Architect/Engineer Costs-Municipal Building		500,000.00	500,000.00		250,000.00		
		Old Park Office costs		25,000.00	25,000.00				
			75,000.00	**590,000.00**	**665,000.00**	**-**	**325,000.00**	**-**	**-**

Department: Police

2016 Rank	2015 Rank	Description	2015 Approved Amount	2016 Requested Amount	Estimated Total Cost	Staff Recommendation and Cost Centers for Payment: General Fund Transfer	Capital Reserve Funds	Liquid Fuels Funds	2012 Bond Proceeds	
41016-1		3 2016 Ford Police Interceptor SUV's		115,500.00	115,500.00	115,500.00				
41016-2	41014-2	Consulting Firm for Dispatch Upgrade	24,958.00		24,958.00		24,958.00			
41016-3	41014-3	Dispatch Upgrade	50,000.00	20,000.00	70,000.00	20,000.00	50,000.00			
41016-4		Surveillance Camera System		6,700.00	6,700.00					Possible completion in 2015 GF Budget
41016-5		Enclose Carport of Police Station		70,000.00	70,000.00	70,000.00				
			74,958.00	**212,200.00**	**287,158.00**	**205,500.00**	**74,958.00**	**-**	**-**	

Department: Emergency Management

2016 Rank	2015 Rank	Description	2015 Approved Amount	2016 Requested Amount	Estimated Total Cost	Staff Recommendation and Cost Centers for Payment: General Fund Transfer	Capital Reserve Funds	Liquid Fuels Funds	2012 Bond Proceeds
41216-1	41214-1	Multiple Event Response Trailer	10,000.00		10,000.00		10,000.00		
			10,000.00	**-**	**10,000.00**	**-**	**10,000.00**	**-**	**-**

Department: Community Development

2016 Rank	2015 Rank	Description	2015 Approved Amount	2016 Requested Amount	Estimated Total Cost	Staff Recommendation and Cost Centers for Payment: General Fund Transfer	Capital Reserve Funds	Liquid Fuels Funds	2012 Bond Proceeds	
41916-1	41914-4	GIS Software	9,000.00	11,000.00	20,000.00	11,000.00	9,000.00			
41916-2	41914-3	Building Permit Software Update	9,000.00	1,000.00	10,000.00	1,000.00	9,000.00			
41916-3		Market Analysis		40,000.00	40,000.00		40,000.00			
41916-4		Zoning Ordinance Update		25,000.00	25,000.00	21,835.00	3,165.00			
	41914-2	University Boulevard Charette	1,000.00		1,000.00					Transfer to 2016 Zoning Ordinance Update
	41914-5	AutoCAD Software	165.00		165.00					Transfer to 2016 Zoning Ordinance Update
	41914-6	Green Roof Grant	2,000.00		2,000.00					Transfer to 2016 Zoning Ordinance Update
	41914-7	Wayfinding Signage	25,000.00		25,000.00					Transfer to 2016 Market Analysis (Comp Plan)
	41914-9	Sidewalk HOP Plan	15,000.00		15,000.00					Transfer to 2016 Market Analysis (Comp Plan)
			61,165.00	**77,000.00**	**138,165.00**	**33,835.00**	**61,165.00**	**-**	**-**	

TOWNSHIP OF MOON
Capital Expenditures
2016 FINALBudget (12/16/15)

Department: Public Works

2016 Rank	2015 Rank	Description	2015 Approved Amount	2016 Requested Amount	Estimated Total Cost	General Fund Transfer	Capital Reserve Funds	Liquid Fuels Funds	2012 Bond Proceeds	Staff Recommendation and Cost Centers for Payment
43016-1	43014-6	F-550 Dump Truck		90,000.00	90,000.00	45,000.00				2-year Lease
43016-2		Horizontal Grinder		450,000.00	450,000.00	45,000.00				10-year Lease
43016-3	43014-7	Mack Tandem Axel Dump Truck	75,000.00	120,000.00	195,000.00	120,000.00	75,000.00			
43016-4		F250 or 350 Pickup Truck		65,000.00	65,000.00			65,000.00		
43016-5	43014-4	Accubrine Remote Truck Fill	90,000.00	2,500.00	92,500.00	2,500.00	90,000.00			
43016-6	43014-8	Thermo Lazer Melt Down System		15,000.00	15,000.00					
43016-7	43014-9	Salt Brine Storage Facility		25,000.00	25,000.00	25,000.00				
43016-8		F-550 Dump Truck		90,000.00	90,000.00	45,000.00				2-year Lease
	43014-1	Cantilevered Slide Gate at Garage	11,000.00		11,000.00		11,000.00			
		Fleet Software (Pub Works)			-					
			176,000.00	**857,500.00**	**1,033,500.00**	**282,500.00**	**176,000.00**	**65,000.00**	**-**	

Department: Parks

2016 Rank	2015 Rank	Description	2015 Approved Amount	2016 Requested Amount	Estimated Total Cost	General Fund Transfer	Capital Reserve Funds	Liquid Fuels Funds	2012 Bond Proceeds	Staff Recommendation and Cost Centers for Payment
45416-1	45414-1	Main Playground Redevelopment		600,000.00	600,000.00	250,000.00				Grant cash match
45416-3		New Pavilion, Parking, & Multipurpose Court		375,000.00	375,000.00				181,800.00	
45416-4		Robin Hill Restrooms		30,000.00	30,000.00	30,000.00				
45416-5		Moon Park Outdoor Restroom Near Fields		100,000.00	100,000.00					
45416-6		Concession Stand Equipment		20,000.00	20,000.00					
45416-7		Lighting at DeVenzio, Basketball Court, Amphitheater		210,000.00	210,000.00					
45416-8		Athletic Field Fencing		40,000.00	40,000.00	40,000.00				
45416-9	45414-10	Rotary Pavilion Roof		14,000.00	14,000.00	43,000.00				Adjusted roof type to match Restrooms
45416-10	45414-9	Sand Volleyball Court	15,000.00	1,000.00	16,000.00		15,000.00			
45416-11		Trail Development		13,450.00	13,450.00					Move to General Fund
45416-12		Mower		35,000.00	35,000.00					
45416-13		Utility Vehicle		11,000.00	11,000.00					
45416-2	45414-4	Full Size Field-Repair & Improve Infield	25,000.00		25,000.00					Anticipated completion in 2015
			40,000.00	**1,449,450.00**	**1,489,450.00**	**363,000.00**	**15,000.00**	**-**	**181,800.00**	

Department: MCA-TV

2016 Rank	2015 Rank	Description	2015 Approved Amount	2016 Requested Amount	Estimated Total Cost	General Fund Transfer	Capital Reserve Funds	Liquid Fuels Funds	2012 Bond Proceeds	Staff Recommendation and Cost Centers for Payment
45916-1		2 Channel HD Digital Play Out Server		45,000.00	45,000.00	45,000.00				
45916-2		4 JVC GY-HM850u Cameras		60,000.00	60,000.00	60,000.00				
		Ross Carbonate Switcher-2017			-					
		Telex Headset System-2017			-					
			-	**105,000.00**	**105,000.00**	**105,000.00**	**-**	**-**	**-**	

Department: Moon Golf Club

2016 Rank	2015 Rank	Description	2015 Approved Amount	2016 Requested Amount	Estimated Total Cost	General Fund Transfer	Capital Reserve Funds	Liquid Fuels Funds	2012 Bond Proceeds	Staff Recommendation and Cost Centers for Payment
		New Pavillion Construction		25,000.00	25,000.00	25,000.00				
			-	**25,000.00**	**25,000.00**	**25,000.00**	**-**	**-**	**-**	

Total Staff Recommended Capital Expenditures	**1,014,835.00**	**662,123.00**	**65,000.00**	**181,800.00**		**1,923,758.00**

TOWNSHIP OF MOON
Capital Expenditures
2016 FINAL Budget (12/16/15)

Department: Recurring Expenses

2016 Rank	2015 Rank	Description	2015 Approved Amount	2016 Requested Amount		Estimated Total Cost		General Fund Transfer	Capital Reserve Funds	Liquid Fuels Funds	2012 Bond Proceeds	
		Lease Payment In-Car Video		6,900.00		6,900.00		6,900.00				Final 6 payments
		Community Development Vehicle	3,000.00			-						Purchased 2015
		Road Program		1,100,000.00		1,100,000.00		1,100,000.00				
		Lease Payment Public Works Garage		29,775.00		29,775.00		29,775.00				
		Library Challenge Grant		20,000.00		20,000.00		20,000.00				
			3,000.00	**1,156,675.00**		**1,156,675.00**		**1,156,675.00**	**-**	**-**	**-**	

Total Capital Expenditures	**2,171,510.00**	**662,123.00**	**65,000.00**	**181,800.00**		**3,080,433.00**

TOWNSHIP OF MOON
2016 FINAL Budget (12/16/2015)
LOCAL SERVICES TAX FUND

		2011	2012	2013	2014	2015	2015	2016
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	APPROVED	YTC	RECOMMENDED
Beginning Balance		1,672,847.21	1,720,593.17	1,484,541.41	1,330,122.98	1,253,661.71	1,253,661.71	1,119,745.64
Estimated Revenue		849,743.89	794,579.57	847,735.62	781,630.23	801,000.00	1,006,309.53	800,500.00
Appropriations		(801,997.93)	(1,030,631.33)	(1,002,154.05)	(858,091.50)	(973,340.00)	(1,140,225.60)	(1,034,953.00)
Ending Balance		1,720,593.17	1,484,541.41	1,330,122.98	1,253,661.71	1,081,321.71	1,119,745.64	885,292.64
PROGRAM								

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.

		2011	2012	2013	2014	2015	2015	2016
ACCT	**TITLE**	ACTUAL	ACTUAL	ACTUAL	ACTUAL	APPROVED	YTC	RECOMMENDED
REVENUES								
0310-500	Local Services Tax-Net of Refunds	847,901.11	792,449.61	847,151.71	780,583.69	800,000.00	860,952.21	800,000.00
0341-000	Interest	1,842.78	2,129.96	583.91	1,046.54	1,000.00	357.32	500.00
0392-000	Interfund Transfer						145,000.00	
TOTAL	***REVENUES***	849,743.89	794,579.57	847,735.62	781,630.23	801,000.00	1,006,309.53	800,500.00
EXPENDITURES								
0403-114	LST Tax Collection Expense	16,518.78	16,181.89	16,927.88	15,889.76	16,000.00	17,219.04	16,000.00
0410-010	Narrow Banding-Radios/Towers		109,968.75	78,400.02				
0430-010	North Flaugherty Run Rd Bridge		119,117.27	70,535.93				
0430-020	Fedex Drive Lights				13,817.16			
0490-000	Property Tax Relief-To Gen. Fund	398,438.00	393,669.60	327,418.80	344,025.00	346,090.00	352,546.50	346,090.00
0490-004	Public Safety Appropriation-Cap.Reserve	211,975.28	198,112.40	211,787.93	201,503.92	200,000.00	215,238.05	225,000.00
0490-005	Public Safety Appropriation-Salt Purchase	175,065.87	193,581.42	297,083.49	282,855.66	411,250.00	555,222.01	447,863.00
TOTAL	***EXPENDITURES***	801,997.93	1,030,631.33	1,002,154.05	858,091.50	973,340.00	1,140,225.60	1,034,953.00

TOWNSHIP OF MOON
2016 FINAAL Budget (12/16/2015)
LIQUID FUELS FUND

	2011	2012	2013	2014	2015	2015	2016
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	APPROVED	YTC	RECOMMENDED
Beginning Balance	192,653.60	139,686.77	196,033.27	219,415.23	330,266.00	330,266.00	83,240.91
Estimated Revenue	451,971.15	481,429.93	473,940.22	510,113.84	543,809.03	561,354.68	637,503.24
Appropriations	(504,937.98)	(425,083.43)	(450,558.26)	(399,263.07)	(535,075.00)	(808,379.77)	(384,075.00)
Ending Balance	139,686.77	196,033.27	219,415.23	330,266.00	339,000.03	83,240.91	336,669.15

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 public works equipment to name a few.

ACCT	TITLE	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 APPROVED	2015 YTC	2016 RECOMMENDED
REVENUES								
0355-002	State Liquid Fuels Allocation	451,971.15	481,275.54	473,504.83	509,842.46	543,509.03	561,299.03	637,403.24
0341-001	Interest	-	154.39	435.39	271.38	300.00	55.65	100.00
TOTAL	***REVENUES***	**451,971.15**	**481,429.93**	**473,940.22**	**510,113.84**	**543,809.03**	**561,354.68**	**637,503.24**
EXPENDITURES								
0434-361	Street Lighting	354,937.98	336,981.15	323,284.30	336,773.05	315,000.00	313,152.71	319,000.00
0434-315	Administrative Fees	0.00	12.28	73.96	73.96	75.00	73.96	75.00
0430-740	Road Equipment	150,000.00	88,090.00	127,200.00	0.00	220,000.00	350,153.10	65,000.00
0454-010	Parks Equipment	0.00	0.00	0.00	62,416.06	0.00	0.00	0.00
0492-000	Interfund Transfer	0.00	0.00	0.00	0.00	0.00	145,000.00	0.00
TOTAL	***EXPENDITURES***	**504,937.98**	**425,083.43**	**450,558.26**	**399,263.07**	**535,075.00**	**808,379.77**	**384,075.00**

BUDGETARY COMMENT

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

Year	Amount		
2011	451,971.15		70.19 miles/22,290 population
2012	481,275.54		72.7 miles/22,290 population
2013	473,504.83		72.7 miles/24,185 population
2014	509,842.46		72.7 miles/24,185 population
2015	561,299.03		72.7 miles/24,185 population
2016	637,403.24	Estimated	72.7 miles/24,185 population