

MOON TOWNSHIP 2021 ANNUAL BUDGET



Prepared and Presented by:

Dawn Lane

Township Manager

Karla Karanza

Finance Director

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Budget Message

TO THE MOON TOWNSHIP SUPERVISORS:

The following is the proposed 2021 budget for the Township of Moon. The budget presentation this year includes the General Fund, Liquid Fuels Fund, MS4 Stormwater Fund and Capital Projects Fund. It also includes supplemental information relative to the Parks and Recreation facilities, Robin Hill and Sponsorship Accounts and outlines projects that are supported by grants both secured and pending.

The Township is expected to collect the same amount of real estate tax in 2021 as in 2020. The Act 511 taxes remain stable and strong. However, due to the COVID-19 pandemic, we are not assuming these numbers will increase in 2021 and will monitor the economic effects of the pandemic closely over the next year.

In the spring of 2020, it was decided to refinance an existing bond and float another bond to undertake some much-needed facility improvements. These improvements include renovations to the Municipal building, Downes Fires Station and the Fire Station at 1000 Beaver Grade Road, and the building of a new Police Station located at 1000 Beaver Grade Road. The impact on the budget will be an annual payment of \$1.4mil for the payment of this debt services. The only other debt the township carries is for the Road department Grinder lease at \$47,000 and will continue to support the Moon Public Library at \$184,000 annually.



Additional projects include maintenance projects related to stormwater management regulations, road paving, addition of a dog park and improvements in neighborhood playgrounds.

It is recommended that the Township continue to levy 2.74 mills of taxes for real estate.

Respectfully Submitted:
Township Manager, Dawn Lane

Budget Schedule

Budget Phases	Starting	Ending
REVENUE PROJECTIONS PREPARED AND VERIFIED	09.28.2020	10.02.2020
EXPENDITURE PROJECTIONS PREPARED-DEPARTMENT MEETINGS	09.28.2020	10.09.2020
BUDGET WORKSHOP SESSIONS AND PROPOSED BUDGET	10.12.2020	11.13.2020
REVIEWS, EDITS, REVISIONS, UPDATES, ADVERTISEMENT	10.12.2020	11.13.2020
PRESENTATION OF BUDGET, PUBLIC INSPECTION, ADOPTION	11.16.2020	12.04.2020
Key Dates		
MEETINGS WITH DEPARTMENT DIRECTORS	WEEK OF SEPTEMBER 28 TH	
BUDGET WORKSHOP SESSIONS - 6:00PM COUNCIL CHAMBERS	OCTOBER 14 TH , 19 TH , AND 28 TH , NOVEMBER 23 RD , AND DECEMBER 21 ST	
INTRODUCTION OF PROPOSED BUDGET	NOVEMBER 4 TH	
ADVERTISEMENT AND INSPECTION PERIOD	NOVEMBER 5 TH – DECEMBER 2 ND	
ADOPTION OF BUDGET	DECEMBER 2 ND	

**TOWNSHIP OF MOON ~ ALLEGHENY COUNTY
 2021 BUDGET WORKSHOPS – PROPOSED SCHEDULE**

Notice is hereby given to residents and all interested parties that the Moon Township Supervisors have scheduled the 2021 Budget Workshop meetings for 5:00pm on Wednesday, October 14, Monday, October 19, and Wednesday October 28 as well as Monday, November 23 and December 21 at 6:00 p.m., if needed. The Township Supervisors intend to introduce the 2021 Budget on Wednesday, November 4th, or Wednesday, November 11th if needed. The proposed budget will be available on or after November 5, 2019 for public inspection during regular business hours, 8:00am to 4:00pm, Monday through Friday and 8:00am to 7:00pm on Wednesdays at the Township Office, 1000 Beaver Grade Road and also at the Township

website WWW.MOONTWP.COM . The Board of Supervisors intends to adopt the 2020 Budget on Wednesday, December 2, 2020, 7:00pm at the regular Board meeting.

TOWNSHIP MANAGER,
MOON TOWNSHIP



Revenue Summary

		ACTUAL	ACTUAL	ACTUAL	BUDGET	YTD	PROPOSED
ACCT.	DESCRIPTION	2017	2018	2019	2020	2020	2021
01-301	REAL ESTATE TAXES	5,726,169	5,938,245	5,808,960	6,292,000	6,199,609	6,292,000
01-310	ACT 511 TAXES	6,013,225	7,153,961	7,604,563	7,141,200	5,641,275	7,071,200
01-320	LICENSES AND PERMITS	636,590	636,590	599,842	609,000	241,710	614,000
01-330	FINES AND FORFEITURES	87,086	95,584	105,659	85,000	63,429	85,000
01-340	INTEREST AND RENTS	247,253	284,204	267,579	146,300	98,118	146,300
01-350	INTERGOVERNMENTAL	532,783	584,099	603,949	600,501	721,119	600,501
01-357	RAD SALES TAX ALLOCATION	432,200	440,302	445,703	420,000	310,771	420,000
01-360	DEPARTMENTAL FEES	607,249	728,819	823,413	597,550	464,430	419,050
01-380	MISCELLANEOUS REVENUE	48,386	28,708	72,673	27,800	9,657	27,300

BUDGET

01-390	INTERFUND TRANSFER (MS4)	357,507	-	-	312,098	-	-
	TOTAL REVENUE	14,688,451	15,890,511	16,340,139	16,231,449	13,750,118	15,675,351



Expenditure Summary

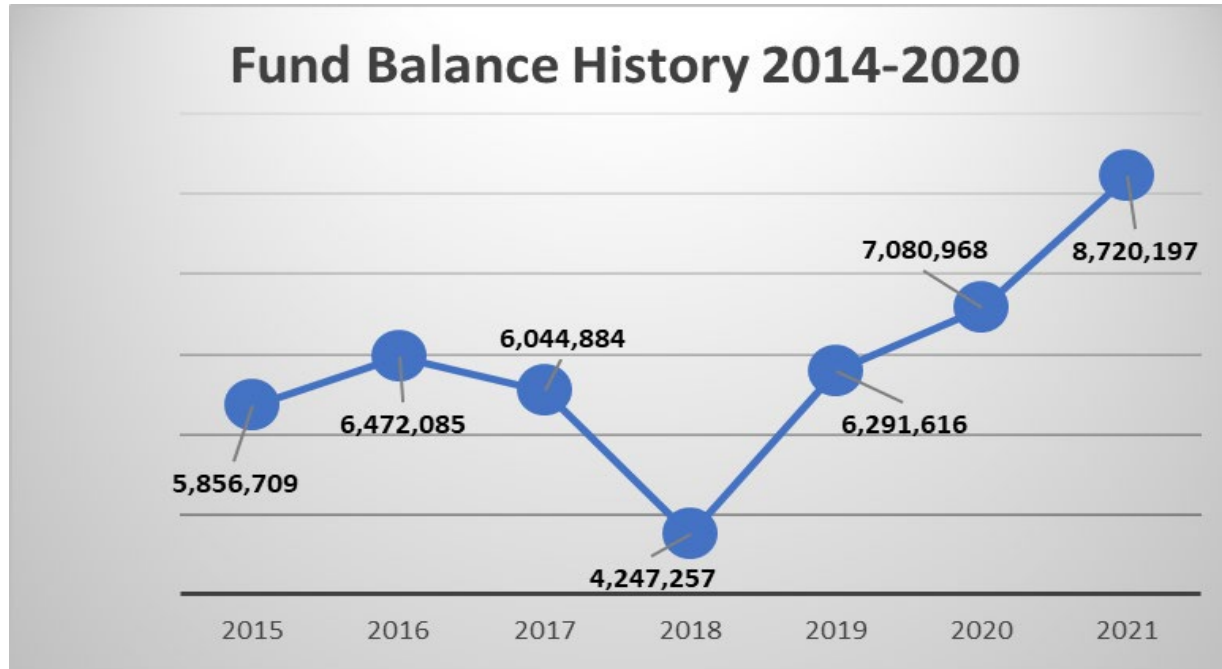
		ACTUAL	ACTUAL	ACTUAL	BUDGET	YTD	PROPOSED
ACCOUNT	DESCRIPTION	2017	2018	2019	2020	2020	2021
01-400	GOVERNING BODY	22,417	122,215	94,354	351,873	59,370	187,900
01-401	ADMINISTRATION	914,561	904,640	977,429	820,801	536,847	844,900
01-403	TAX COLLECTION	176,081	210,233	205,556	189,242	140,639	186,500
01-404	LEGAL SERVICES	-	-	-	163,000	64,423	214,000
01-407	INFORMATION TECHNOLOGY	-	-	-	324,089	83,279	337,050
01-408	ENGINEERING	151,477	52,911	57,367	75,000	65,643	75,000
01-409	GOVERNMENT BUILDINGS	47,334	98,088	60,603	123,335	51,839	334,500
01-410	POLICE DEPARTMENT	5,306,121	5,583,159	5,529,840	6,092,021	2,917,375	5,877,792
01-411	FIRE DEPARTMENT	210,442	302,536	299,518	391,947	122,953	611,613
01-412	VALLEY AMBULANCE	900	900	900		900	900
01-419	COMMUNITY DEVELOPMENT	554,518	612,337	656,881	569,402	355,217	722,450
01-430	PUBLIC WORKS	2,204,313	2,298,565	2,545,061	2,540,829	1,435,896	2,797,800
01-451	COMMUNITY ENGAGEMENT		102,352	113,255	112,375	63,058	113,250

01-452	RECREATION PROGRAMMING		506,075	521,331	674,044	288,729	712,700
01-454	PARKS OPERATIONS	1,222,347	807,323	889,586	828,720	517,037	880,250
01-456	LIBRARY	202,921	184,193	184,341	204,200	138,083	204,200
01-457	MOONCREST	23,570	28,623	2,263	24,600	17,436	28,400
01-459	MCA TELEVISION	322,731	321,108	356,073	358,216	181,069	347,100
01-471	DEBT SERVICE	750,588	747,688	747,888	826,759	200,850	1,492,099
01-480	MISCELLANEOUS	19,584	337	-		500	
01-486	INSURANCE	350,494	351,830	325,783	333,850	352,221	370,575
01-489	PRIOR YEAR ADJUSTMENT	12,753	36,149	(18,524)		21,428	
01-490	INTERFUND TRANSFERS	4,000,000	1,708,084	1,964,782	1,227,145	-	192,675
	TOTAL GENERAL FUND EXPENDITURES	16,496,152	14,979,346	15,543,191	16,231,449	7,614,792	16,531,654



Fund Balances 2014-2020

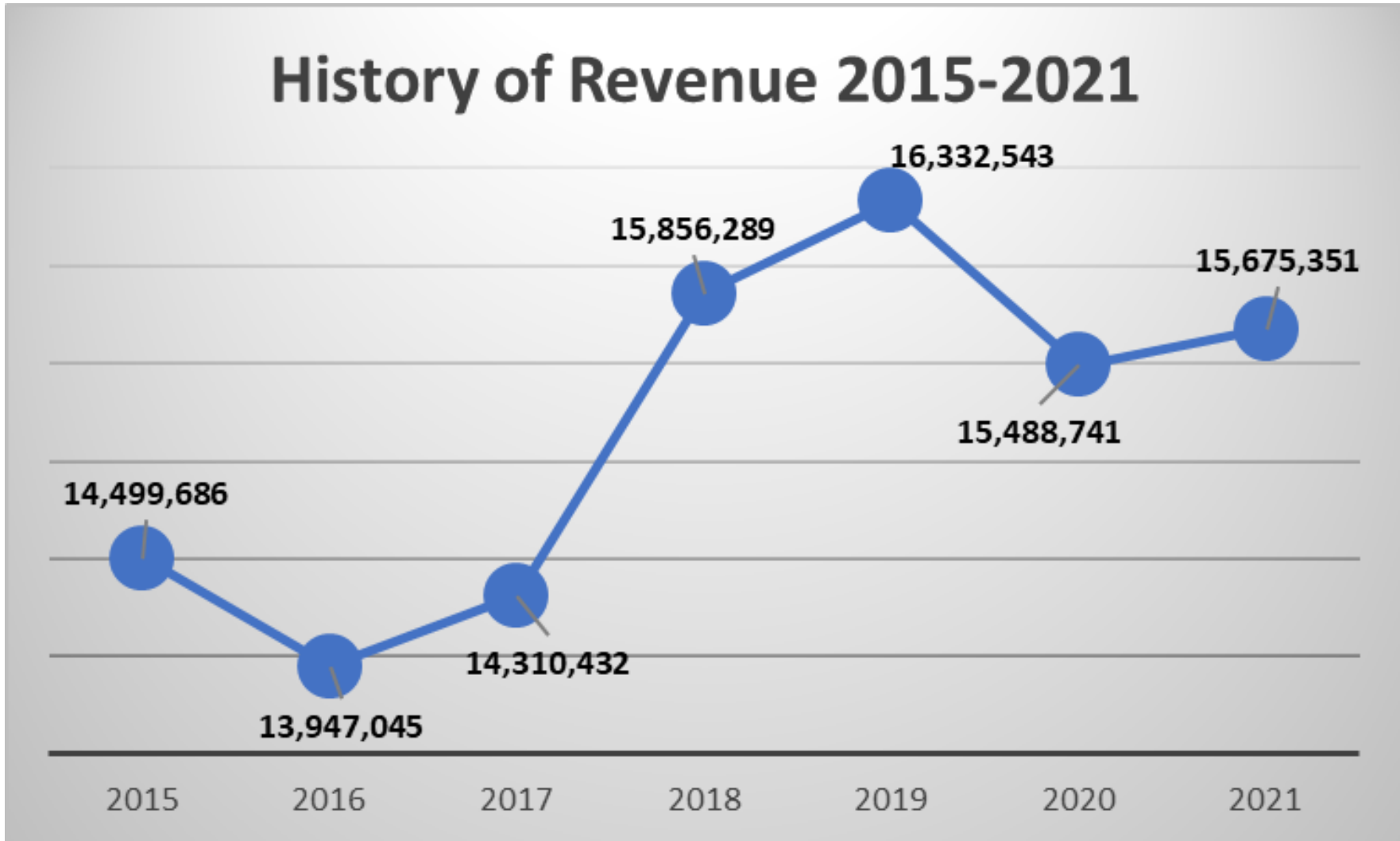
	BEGINNING				ENDING	
YEAR	FUND BALANCE	REVENUE	EXPENSES	DIFFERENCE	FUND BALANCE	STATUS
2015	5,856,709	14,499,686	13,884,310	615,376	6,472,085	Audited
2016	6,472,085	13,947,045	14,374,246	(427,201)	6,044,884	Audited
2017	6,044,884	14,310,432	16,108,059	(1,797,627)	4,247,257	Audited
2018	4,247,257	15,856,289	13,811,930	2,044,359	6,291,616	Audited
2019	6,291,616	16,332,543	15,543,191	789,352	6,578,317	Audited
2020	6,578,317	15,488,741	13,849,512	1,226,788	8,217,546	Projected
2021	8,217,546	15,675,351	16,338,979	-663,628	7,553,918	Projected



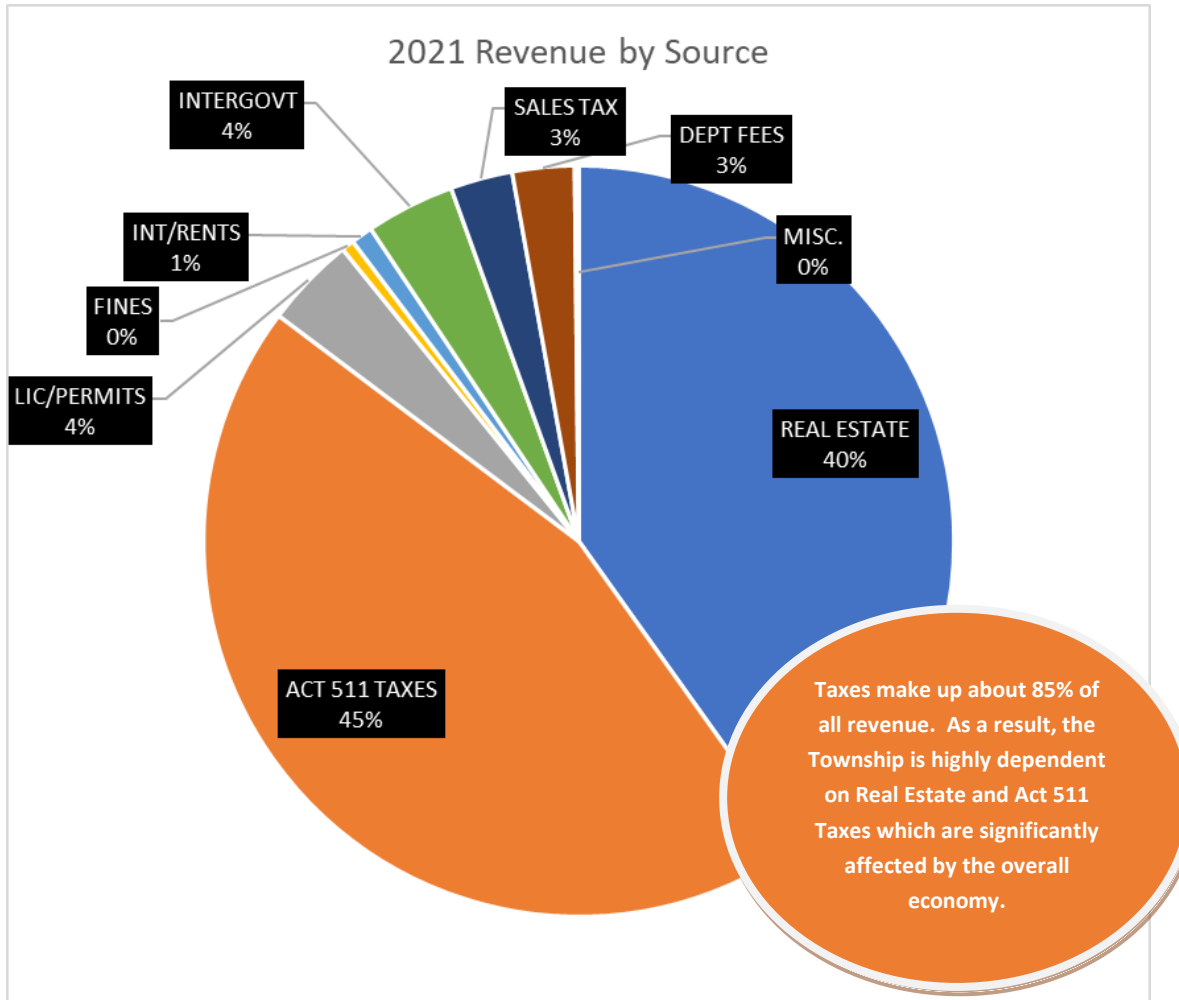
01- General Fund Revenue



Fund 01 – General Fund Revenue



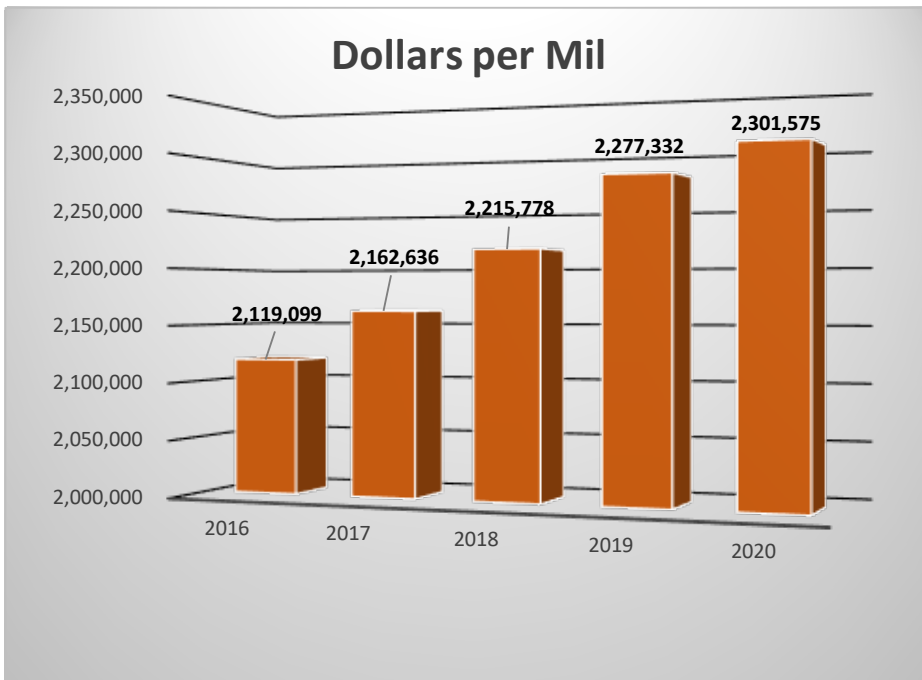
General Fund Revenue by Source



REVENUE BY SOURCE:	In Dollars	% of Total
REAL ESTATE	6,292,000	40.1%
ACT 511 TAXES	7,071,200	45.1%
LIC/PERMITS	614,000	3.9%
FINES	85,000	.5%
INT/RENDS	146,300	.9%
INTERGOVT	600,501	3.8%
SALES TAX	420,000	2.8%
DEPT FEES	419,050	2.8%
MISC	27,300	.2%
TOTAL REVENUE	15,675,351	100%

Real Estate Taxes -301

Real Estate Taxes - Under the Township Code, real estate taxes are levied on real property in the Township and are collected by the locally elected Tax Collector. Allegheny County is charged with establishing the assessed values of residential and commercial property. The Township levies real estate taxes at 2.74 mills. Taxable real property in the Township has a total taxable valuation of \$2,410,808,431, as of October 4, 2020. The collection rate is very good, averaging 98% collected. Of the 2.74 mills, 2.54 mills are allocated to general revenue and 0.20 mills is to purchase and maintain fire apparatus, maintain fire houses, and provide fire training. The township has remained at 2.74 mills since 2014. Delinquent Real Estate taxes are collected by the Law Office of Weiss Burkardt Kramer



Average Assessment \$156,100			
	2018	2019	2020
County	723.22	723.22	738.35
Municipalit	418.95	418.95	427.71
School Dis	3,228.79	3,351.57	3,421.71
Avg Tax Bi	4,370.96	4,493.74	4,587.78

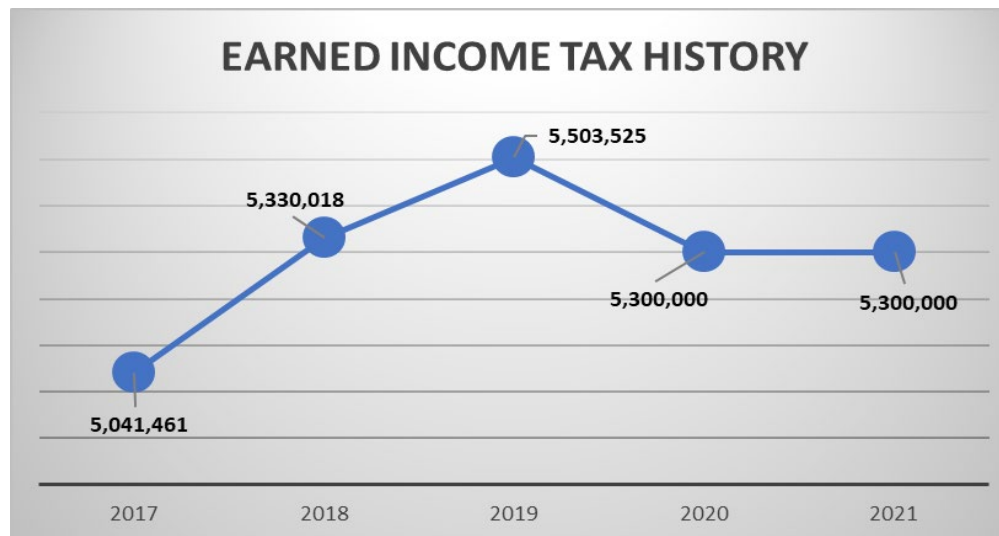
The average property in the Township is assessed at \$156,100 and the average real estate tax bill is

Act 511 Taxes -31

Per Capita Tax is assessed to each adult resident of the Township at a rate of \$10.00 per person.

Real Estate Transfer Tax reflects a rate of 0.5% of the sales price for real estate transactions occurring within the Township. The tax is collected by the Allegheny County Department of Real Estate, who remits it to all levying bodies monthly less a collection fee. The revenue from this tax fluctuates annually, depending upon the number and price of properties sold.

Earned Income and Net Profits Tax is collected primarily through employer withholding. All persons living in the Township and receiving earned income and/or net profits are required to file an annual return with the Tax Collector. Act 32 of 2008 mandated countywide collection of this tax beginning on January 1, 2012. The Township is part of the Allegheny Southwest Tax Collection Committee who has appointed Jordan Tax Service as the countywide earned income tax collector. Revenue from the earned income and net profits tax is impacted by demographic shifts in population and fluctuations in wage earnings. Current year and delinquent taxes are included in collection procedures.



Admissions / Amusement Tax fees are levied on a per-ticket (admission) basis.

Local Services Tax is a flat tax in the amount of \$52 levied on all persons employed within the Township, regardless of their legal place of residence. Of the total annual tax amount, \$5 is levied by the School District, making the Township's effective rate \$47. The local services tax is collected primarily through employer withholding. This tax is collected by Jordan Tax Service on a quarterly basis.

Mechanical Devices License fees are levied on a per-device basis.

Licenses & Permits - 321

Transient Retail Business Licenses are required to be obtained by anyone who is temporarily selling or soliciting in the Township neighborhoods. The current rate for permits is \$25.00 per month or \$300 per year.

le Franchise and Support Fees are paid by Comcast and Verizon for the right-of-way rights in the Township at the rate of 5% of gross revenue received. The Township is currently in negotiations with the cable companies for a new franchise license.

Road Encroachment fees are collected from contractors as they are required to obtain a permit from the Township whenever they excavate or occupy a public street.

Fines and Costs -330

Motor Violations and Ordinance Violations are imposed and collected by the district magistrate for criminal and/or civil citations issued by Township Police Officers and Code Enforcement Officers.

State Vehicle Code Violations are received by the Township as a distribution of fines collected by the Commonwealth for Vehicle Code citations issued by the state police in local jurisdictions. The distribution is based upon a formula that includes road mileage and population.

Interests, Rents, & Royalties - 340

Interest Earnings revenue is received from interest earned on the investment of temporarily idle Township funds. It is determined by the amounts available for investment and the prevailing market interest rates. State law limits investment options for municipalities to those that are relatively risk-free. In addition, financial institutions are required to collateralize municipal deposits in accordance with state law.

Rents & Leases is income that come to the Township for rental property owned by the Township.

Intergovernmental Revenue- 35

Act 13 Impact Fees are the shared revenue that is received by the Township from the Commonwealth of PA from the impact fees that are levied on Marcellus Shale drilling of unconventional gas wells in Allegheny County.

D.A.R.E. Grant proceeds are received by the Township for a Drug Abuse Resistance Education program performed by our Police Department.

State & County Snow Removal is revenue that is provided by the state and county for undertaking snow removal on state and county roads.

Public Utility Realty Tax is received by the Township on an annual basis. It is a distribution from the Commonwealth of PA for a portion of the state tax on realty owned by public utilities. The distribution is based upon a formula that compares the ratio of the assessed value of public utility real estate in the Township to the assessed value of all public utility real estate in the state. The PURTA assessed value in Moon for 2019 is \$41,400 which will generate approximately \$12,000 for the Township.

Beverage Licenses Fees are received from the Pennsylvania Liquor Control Board (PLCB) who distribute state license fee revenue to the Township for the establishments currently licensed to serve alcoholic beverages in the Township.

BUDGET

ACT 205 Municipal Pension State Aid is received from the PA Auditor General's Office to assist with funding of the police and non-uniform pension plans. The Commonwealth of PA imposes a tax on the premiums of casualty and fire insurance policies sold by out-of-state insurance companies. The Municipal Pension Plan Funding Standard and Recovery Act (Act 205 of 1984) establishes the General Municipal Pension System State Aid Program financed from the proceeds of this tax. The act provides for the allocation of this money to municipalities, excluding counties and authorities, based upon the number of full-time employees participating in municipal retirement systems. The amount of aid varies from year to year.

Foreign Fire Relief State Aid is received by the Township as an annual grant from the Pennsylvania Department of the Auditor General and is distributed to the Moon Volunteer Fire Relief Association. The grant revenue is derived from a 2-percent state tax on fire insurance purchased by Pennsylvania residents from insurance companies incorporated outside of the Commonwealth. The funds are used to pay for insurance to protect volunteer firefighters, purchase fire equipment, and to cover volunteer training expenses.

County Snow Removal is revenue that is provided by Allegheny County for undertaking snow removal on county roads.

Crossing Guard Reimbursement is revenue received from the Moon Township School District for their 50% share for the cost of providing school crossing guards at various intersections in the Township.

Regional Asset District Revenue – 357

1% General Sales and Use Tax is received as part of a share of the local 1% sales tax levy that is levied in Allegheny County. Allegheny County levied the tax in March 1994, and every municipal government in the County voted to participate in the benefits of the tax. Twenty-five percent (25%) of the funds go directly to the County, and twenty-five percent (25%) go to the other municipal governments based on a formula weighted to help distressed communities. The formula used to determine municipal distributions, while accounting for tax effort, is weighted to favor poorer municipalities. The

weighting is a product of relative per capita market values of real property. Each municipality's percentage of distribution is the ratio of its weighted tax revenue to total weighted tax revenues. Lower market value ratios generate higher weighted tax revenues. The proceeds are used to assist in shifting the tax burden away from property taxes and for municipal functions such as road repair and police protection.

Departmental Earnings - 360

Hearing Fees are charged to the applicant when a hearing with the Planning Commission is requested pursuant to the Township's zoning ordinance.

Zoning Hearing Board Fees are revenue collected from applicants who are filing an application for an appeal through the Zoning Hearing Board.

Planning Application Fees are revenues received from zoning permits and staff review of zoning and planning applications.

Sale of Maps revenue in this line item is derived from a per item fee that is charged for a copy of the Township map.

Reimbursement for Police is for wages for Township employees based on a contract for services. This reimbursement offsets expenses for these categories in the respective departments.

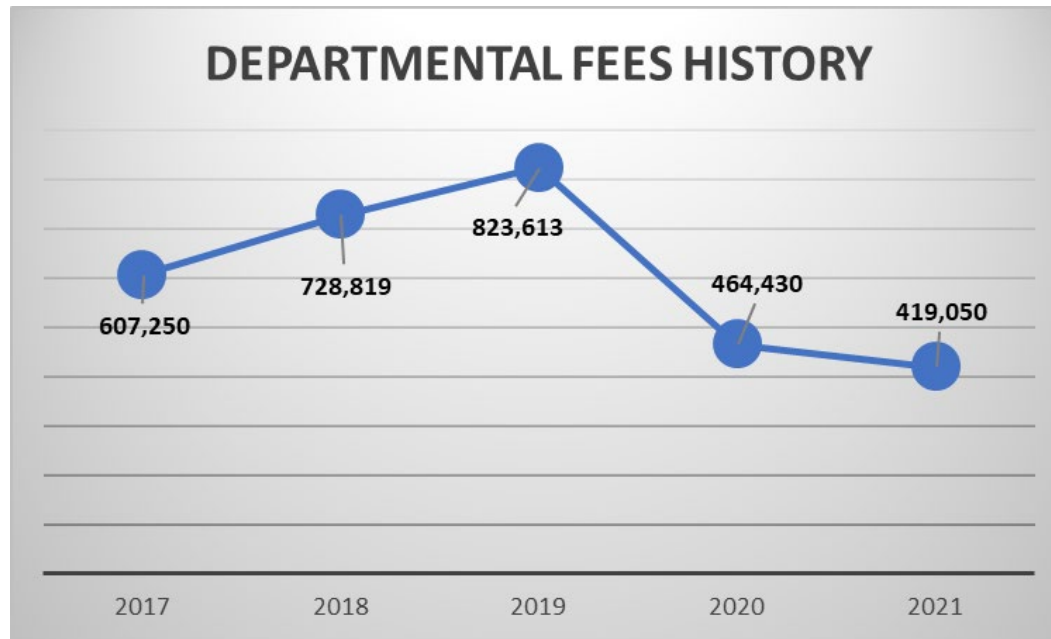
Police Accident Reports are fees charged by the Township Police Department for copies of incident and vehicle crash reports and record checks.

Building and Electrical Permits revenue in this line item is derived from permits issued by the Building Official. The permit fee varies depending upon the project and is outlined in the Schedule of Fines, Fees and Charges.

Act 101 Recycling Rebate is revenue provided by the Commonwealth of PA for the recycling of material reported by commercial entities in the Township by application each year.

Occupancy Permits are required prior to the sale of any property. The Code Enforcement Officer performs an inspection of the property to verify code compliance before the property is sold. This permit is also issued by the Code Enforcement Officer and is subject to property inspection.

Act 13 Impact Fees are the shared revenue that is received by the Township from the Commonwealth from the impact fees that are levied on Marcellus Shale drilling of unconventional gas wells in Allegheny County.



Recreation - 36

Shelter Rental fees are derived from fees that are charged for the shelters in Moon Park and Robin Hill and any other structures located within the Township.

Miscellaneous, Transfers and Refunds – 380 and 390

Lien Letters revenue is derived from a per letter fee. The certification letter details outstanding municipal liens on the subject property at the time of closing of a sale on the property.

Refunds of Expenditures during the current year are reported in this category.

Sale of Township Property revenue is derived when the Township divests itself of capital assets such as vehicles, furniture, buildings, or land.

BUDGET

Interfund Transfers record revenue that is received in the General Fund from other Township funds. Typically, the Township receives revenue from the Highway Aid Fund for eligible highway aid expenses. The Township will also transfer funds from the General Fund to the Fire Truck Fund to support debt service for fire trucks.

Bus Shelter Revenue is revenue is derived from advertising on the Townships seven bus shelters.

01-General Fund Revenue Detail



Fund 01 – General Fund Revenue Detail

ACCT	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	BUDGET	YTD	PROPOSED
		2017	2018	2019	2020	2020	2021
		2.74 Mills	2.74 Mills	2.74 Mills	2.74 Mills	2.74 Mills	2.74 Mills
301	REAL ESTATE TAXES						
301-000	REAL ESTATE TAXES			1,703	-	1,105,114	105
301-114	REAL ESTATE TAX – CURRENT	5,378,101	5,512,834	5,586,316	5,800,000	4,982,968	5,800,000
301-101	REAL ESTATE TAX - CURRENT FIRE	223,594	296,207	224,131	452,000		452,000
301-150	REASSESSMENT REFUNDS/REDUCTIONS	-38,144	-116,276	-207,181	-85,000	(40,927)	-85,000
301-200	REAL ESTATE TAX PRIOR YEAR	74,045	72,050	-	-	21,796	-
301-500	REAL ESTATE TAX DELINQUENT	62,327	106,551	161,774	115,000	128,786	115,000
301-600	REAL ESTATE TAX – INTERIM	26,247	66,879	,42,218	10,000	1,872	10,000
	TOTAL REAL ESTATE TAXES	5,726,170	5,938,245	5,808,960	6,292,000	6,199,609	6,292,000

BUDGET

ACCT	DESCRIPTION	ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	BUDGET 2020	YTD 2020	PROPOSE 2021
310	ACT 511 TAXES						
310-010	PER CAPITA TAX - CURRENT	67,972	68,968	69,262	68,000	57,548	68,000
310-100	REAL ESTATE TRANSFERS	890,724	908,356	1,123,510	815,000	585,831	815,000
310-200	EARNED INCOME TAX	4,006,416	4,189,536	4,323,707	3,775,000	2,834,534	3,775,000
310-210	PRIOR YEAR EARNED INCOME TAX			1,172,658		1,362,022	
310-250	DELIQ EARNED INCOME TAX	1,035,045	1,140,482	7,160	1,525,000	119,399	1,525,000
310-500	LOCAL SERVICE TAX		835,325	862,657	850,000	671,556	850,000
310-600	ADMISSIONS TAX	4,769	3,118	38,059	100,000	10,185	30,000
310-710	MECH DEVICES JUKEBOX	700	700	700	700		700
310-720	MECH DEVICES GAMES	7,600	7,475	6,850	7500	200	7500
	TOTAL ACT 511 TAXES	6,013,225	7,153,961	7,604,563	7,141,200	5,641,275	7,071,200

ACCT	DESCRIPTION	ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	BUDGET 2020	YTD 2020	PROPOSED 2021
321	LICENSES AND PERMITS						
321-450	BUSINESS LICENSES	375	375	625	500		500
321-610	TRANSIENT RETAILERS	695	695	600	500	855	500
321-800	CABLE TV FRANCHISE FEES	573,255	573,255	558,762	560,000	226,433	560,000
321-810	CABLE TV SUPPORT FEES (PEG)	42,480	42,480	32,835	42,000	10,107	47,000
322-820	ROAD ENCROACHMENT	19,785	19,785	7,020	6,000	4,315	6,000
	TOTAL LICENSES AND PERMITS	636,590	636,590	599,842	609,000	241,710	614,000
ACCT	DESCRIPTION	ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	BUDGET 2020	YTD 2020	PROPOSED 2021
331-110	MOTOR VIOLATIONS	65,458	76,794	82,884	65,000	51,987	65,000
331-120	ORDINANCE VIOLATIONS	21,628	18,790	22,775	20,000	11,442	20000
	TOTAL FINES AND FORFEITURES	87,086	95,584	105,659	85,000	63,429	85,000

ACCT	DESCRIPTION	ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	BUDGET 2020	YTD 2020	PROPOSED 2021
341	INTEREST AND RENTS						
341-000	INTEREST EARNINGS	17,837	40,887	62,177	45,000	37,474	45,000
342-200	RENTAL OF BUILDINGS	62,274	54,945	16,394	30,000	1,388	30,000
342-300	LEASE-MTRA	167,142	167,142	167,142	50,000	50,000	50,000
342-310	LEASE-VERIZON WIRELESS		11,681	12,031	11,500	9,256	11,500
342-315	LEASE-T-MOBILE		9,548	9,835	9,800		9,800
	TOTAL INTEREST AND RENTS	247,253	284,204	267,579	146,300	98,118	146,300

ACCT	DESCRIPTION	ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	BUDGET 2020	YTD 2020	PROPOSED 2021
350	INTERGOVERNMENTAL						
354-020	D.A.R.E GRANT	3,400		2,895	2,000		2,000
354-030	STATE SNOW REMOVAL	58,512	70,624	64,536	60,000	689	60,000
354-036	NCHSN INC. GRANT	7,869	12,418	8,900	0	5,043	0
354-037	POLICE SPECIAL EQUIPMENT GRANTS			1,000	0		0
355-010	PUBLIC UTILITY TAX	12,721	12,905	12,043	12,000		12,000
355-020	INTERCHANGE UTILITY REIMBURSEMENT	6,075	9,126	17,012	9,000	13,479	9,000
355-050	MEIT INSURANCE SUBSIDY	6,711	7,945		8,000	7,836	8,000
355-060	PA ONE CALL MUNICIPAL REBATE	447	364	460	460	723	460
355-070	PSATS UC DIVIDENDS	1,757	2,526	2,628	1,000		1,000
355-071	FOREIGN FIRE INSURANCE				162,047	162,047	162,047
355-080	BEVERAGE LICENSES	8,460	9,240	9,300	5,000	9,000	5,000
355-120	ACT 205 STATE PENSION AID	408,505	440,483	466,115	322,000	517,152	322,000

BUDGET

355-130	COUNTY SNOW REMOVAL	10,085	10,387	11,036	10,994		10,994
355-450	CROSSING GUARDS REIMBURSEMENT	8,242	8,083	8,025	8000	5,150	8000
TOTAL INTERGOVERNMENTAL		532,783	584,099	603,950	600,501	721,119	600,501
		ACTUAL	ACTUAL	ACTUAL	BUDGET	YTD	PROPOSED
ACCT	DESCRIPTION	2017	2018	2019	2020	2020	2021
357	RAD SALES TAX ALLOCATION						
357-050	TOTAL SALES TAX ALLOCATION	432,200	440,302	445,703	420,000	310,771	420,000
		ACTUAL	ACTUAL	ACTUAL	BUDGET	YTD	PROPOSED
ACCT	DESCRIPTION	2017	2018	2019	2020	2020	2021
360	DEPARTMENTAL FEES						
361-340	ZONING HEARING FEES	(2,700)		4,323	1,250	4,603	1,250
361-350	ZONING/FILING FEES-LAND DEV.	15,100	9,250	13,810	10,000	10,273	10,000
361-510	SALE OF MAPS	10	195	450	100	150	100
361-520	MISC-SALE OF ORDINANCES			150	100		100

ACCT	DESCRIPTION	ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	BUDGET 2020	YTD 2020	PROPOSED 2021
360	DEPARTMENTAL FEES (cont.)						
361-530	RIGHT TO KNOW COLLECTIONS			105	100		100
362-110	POLICE-ACCIDENT REPORTS			14,280	10,000	5,260	10,000
362-120	POLICE-ALARMS FEES	25	96	7,525	8,000	5,525	8,000
362-140	POLICE-DISPATCH SERVICES	10,505	11,080	15,500	10,000	11,500	10,000
362-150	POLICE-REIMBURSABLE OVERTIME	7,250	7,340	47,662	25,000	26,005	25,000
362-160	SRO GRANT REIMBURSEMENT	11,000	16,000		0	37,556	0
362-161	MASD SRO REIMBURSEMENT	44,353	66,897	85,669	75,000	21,415	0
362-162	FEDEX REIMBURSEMENT	59,755	30,000	54,281	75,000	39,090	0
362-170	DOJ PROCEEDS		68,994	2,846	0		0
362-171	STATE FUNDS/GRANTS	1,031		51,854	0	32,15	0
362-410	BUILDING PERMITS	62,128	49,886	115,063	100,000	112,993	100,000

ACCT	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	BUDGET	YTD	PROPOSED
		2017	2018	2019	2020	2020	2021
362-411	REINSPECTION FEES	170,260	167,608	280	500	120	500
362-412	SIGN PERMITS - ACT 101	240	540	6,181	4,000	3,240	4,000
362-415	DCED BUILDING PERMIT CHARGES			2,086	0	1,836	0
362-420	ELECTRIC INSPECTION FEES	1,396	153	68,581	15,000	43,645	75,000
362-430	RENTAL INSPECTION FEES	15,364	17,970	1,250	1,500	360	1,500
362-440	RECYCLING REBATE	940	1,740	41,628	4,000	32,638	4,000
362-441	RECYCLING PROCEEDS REVENUE			200		200	
362-450	ACT 13 – IMPACT FEES	4,998	4,075	14,411	12,500	12,341	12,500
367-401	REC FAC-PARK SHELTERS	9,312	12,876	19,080	18,000	6,966	12,000
367-402	REC FAC-ABC PERMITS	16,785	15,285	29,970	5,000	1,862	2,500
367-403	REC FAC-ROBIN HILL	5,190	4,755	27,852	35,000	4,427	15,000
367-405	RENTALS-MOONCREST					55	
367-406	RECREATIONAL PROGRAMMING	37,774	42,375	165,156	150,000	37,816	100,000
367-407	PARKS GIFTS & FUND RAISING	93,672	171,120		0	383	0

ACCT	DESCRIPTION	ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	BUDGET 2020	YTD 2020	PROPOSED 2021
360	DEPARTMENTAL FEES (cont.)						
367-408	VENDOR FEES-PARKS	36,364	14,550	5,250	5,000	1,275	5,000
367-409	ROBIN HILL PROGRAMMING	1,245	4,650	18,923	25,000	7,116	15,000
367-410	PARK CONCESSIONS		3,600	952	1,500		1,500
367-411	RENTAL - ATHLETIC FACILITIES	2,075	4,030	2,530	2,000	50	2,000
367-412	FARMER'S MARKET	1,714	2,186	1,455	2,000	1,690	2,000
367-470	MEETING COSTS-REIMBURSABLE			1,105	1,000		1,000
367-800	MCATV SPONSORSHIP	835	180	3,205	1,000	2,025	1,000
	TOTAL DEPARTMENTAL FEES	607,249	728,819	823,413	597,550	464,430	419,050
ACCT	DESCRIPTION	ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	BUDGET 2020	YTD 2020	PROPOSED 2021
380	MISCELLANEOUS REVENUE						
380-010	MISC. REVENUE	2,799	1,192		500	115	500
383-110	LIEN LETTERS	9,630	9,860	11,070	10,000	8,960	10,000

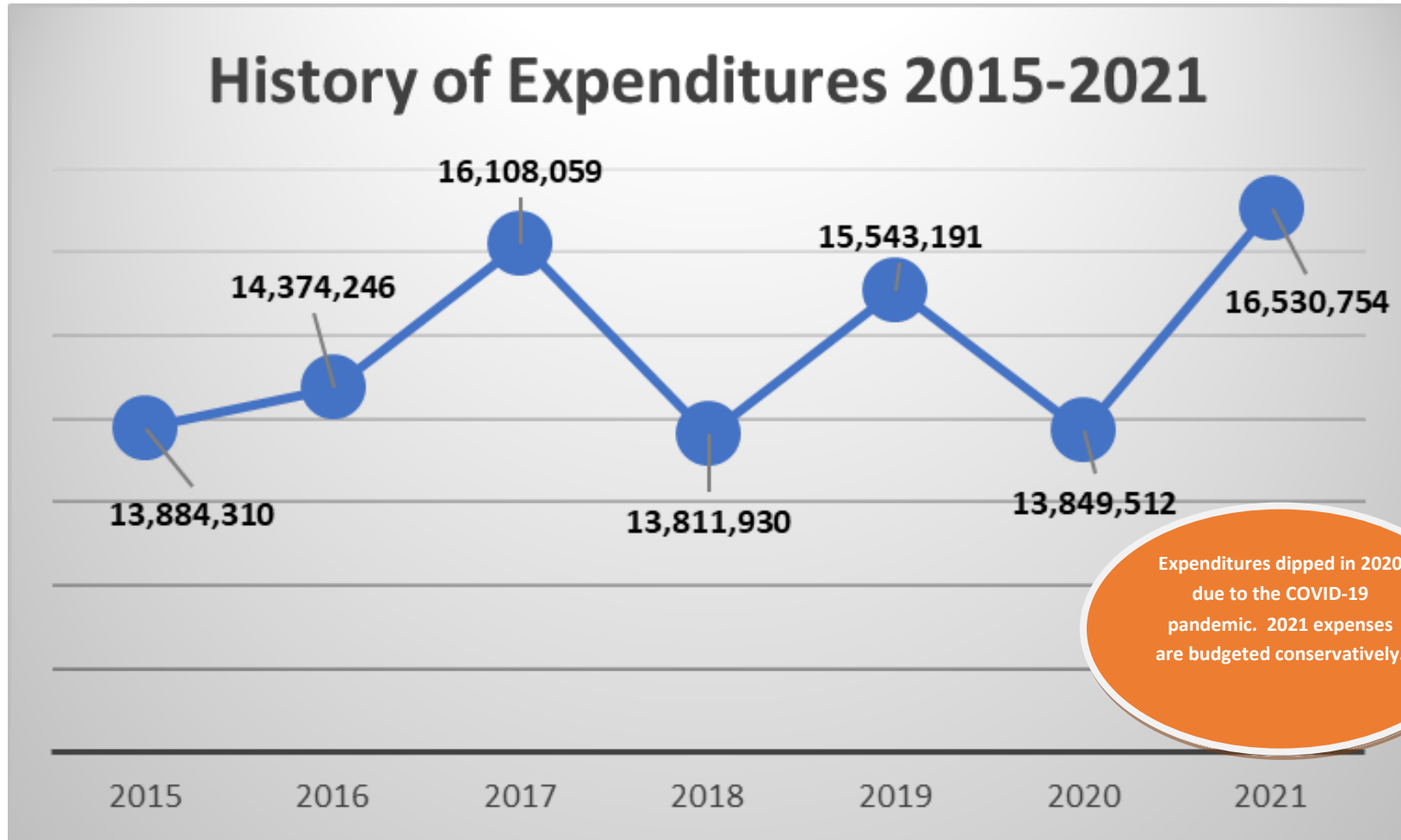
BUDGET

391-000	SALE OF TOWNSHIP PROPERTY	1,076	642	44	1,500	582	1,500
		ACTUAL	ACTUAL	ACTUAL	BUDGET	YTD	PROPOSED
ACCT	DESCRIPTION	2017	2018	2019	2020	2020	2021
391-010	SALE/REPLACEMENT OF STREET SIGNS	5,028	6,026		1,000		500
391-020	BUS SHELTER REVENUE	8,400	8,400	9,800	9,800		9,800
395-000	REFUND PRIOR YEAR EXPENSES	21,453	2,588	29,840	5,000		5,000
	TOTAL MISCELLANEOUS REVENUE	48,386	28,708	50,754	29,800	9,657	27,300
		ACTUAL	ACTUAL	ACTUAL	BUDGET	YTD	PROPOSED
ACCT	DESCRIPTION	2017	2018	2019	2020	2020	2021
390	INTERFUND TRANSFERS						
	TRANSFER FROM LIQUID FUELS FUND	357,507	-	21,929	312,098		
	TRANSFER FROM STORM WATER FUND	-	-				
	TOTAL INTERFUND TRANSFERS	357,507	-	21,929	312,098	0	0
	TOTAL GENERAL FUND REVENUES	14,688,448	15,890,511	16,269,165	16,231,449	13,750,118	15,675,351

01 - General Fund Expenditures

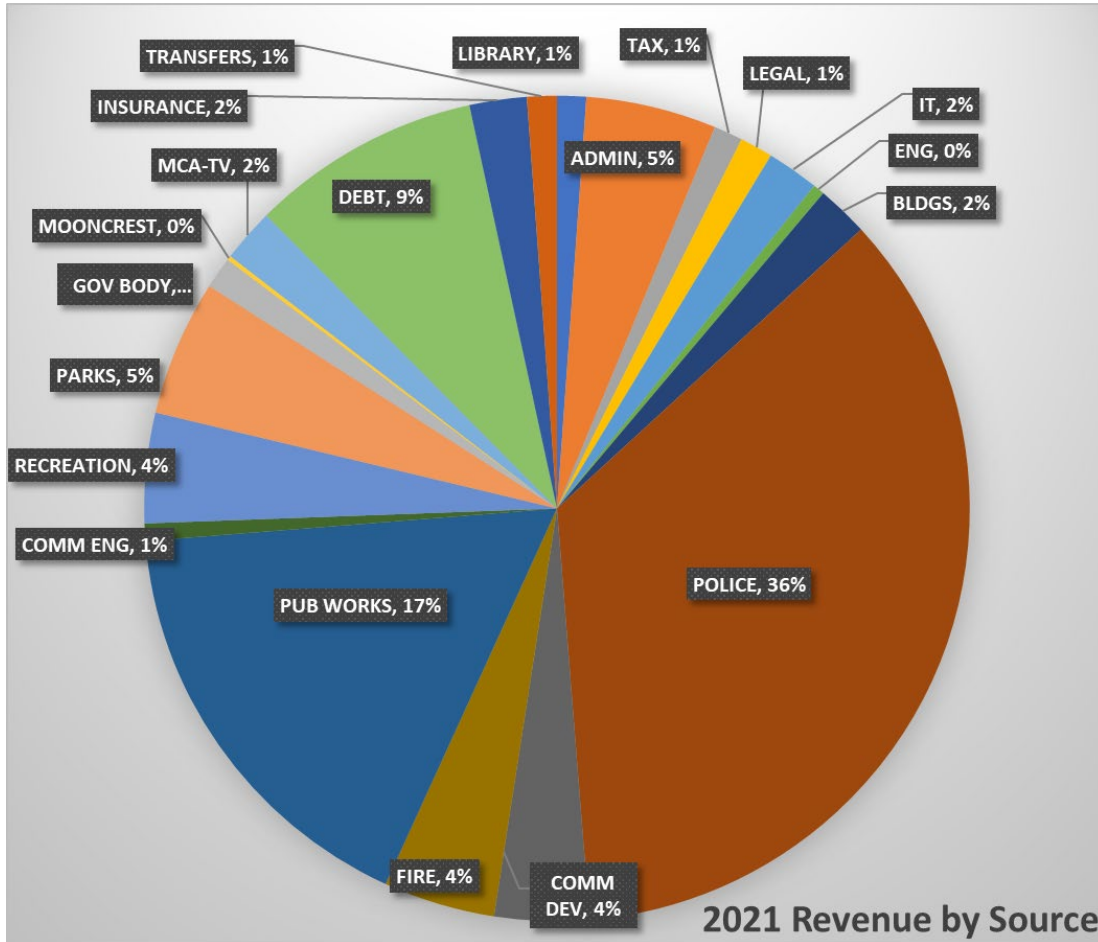


Fund 01 – General Fund Expenditures





01 - General Fund Expenditure Detail



Column1	Column3	Column2
GOV BODY	1.1%	187,900
ADMIN	5.1%	844,900
TAX	1.1%	186,500
LEGAL	1.3%	214,000
IT	2.0%	337,050
ENG	0.5%	75,000
BLDGS	2.0%	334,500
POLICE	35.6%	5,877,792
FIRE	3.7%	611,613
COMM DEV	4.4%	722,450
PUB WORKS	16.9%	2,797,800
COMM ENG	0.7%	113,250
RECREATION	4.3%	712,700
PARKS	5.3%	880,250
LIBRARY	1.2%	204,200
MOONCREST	0.2%	28,400
MCA-TV	2.1%	347,100
DEBT	9.0%	1,492,099
INSURANCE	2.2%	370,575
TRANSFERS	1.2%	192,675
	100.0%	16,530,754

Governing Body

The governing body of the Township of Moon is made up of a five (5) member Board of Supervisors that performs the legislative functions as outlined in the Township Code. The Supervisors are elected and serve six-year terms. The Township Manager is an appointed position and is responsible for the operation of the Township.

All powers of the Township governance are vested in the Township Supervisors as it carries out its policy-making role. Township Supervisors take part in Committee Meetings throughout the month and a regular Meeting on the first Wednesday of each month, in addition to a working session meeting on the last Wednesday. The following identifies major Administration expenses.

Township Administration – 400 - 408

Salary – Elected Officials is the stipend of \$4,100 per year for each of the Township Supervisors for performance of their duties.

Salary – Department Head/Management includes the Manager, and two (2) Assistant Township Managers. The Township Manager provides professional management and administrative support to the Supervisors. The Manager recommends and makes suggestions to the Supervisors and implements the policies the Township establishes while ensuring their legislative intent. The Manager oversees the municipal workplace.

Salary – Support Staff are non-management employees.

Salary – Finance includes the accounting and finance employees in this category. The Township Finance Department is responsible for financial oversight and office management. This department is charged with the responsibilities for reconciliation of the Township accounts, payment of Township expenses, receiving of Township revenue, payroll for township employees and formal preservation of Township financial records.



Employee Benefits are distributed to each of the departments. These include healthcare, dental, life and accident insurance, FICA, and Unemployment compensation.

Auditing services are paid in this category for the Township's annual independent audit and produces an annual DCED financial report that must be submitted to the state by March 31 of each year. The auditor also produces general purpose financial statements that include a management letter with recommendations related to internal controls and financial management of the Township's financial system.

Tax Collection expenses are primarily fees and commissions paid to the elected real estate Tax Collector and the appointed collector. Act 511 taxes are collected by the appointed countywide collector Jordan Tax Services. These commissions and fees are included in the Tax Collector category.

Legal Fees are included for the Township Solicitor, labor counsel, and any other litigation that is necessary to defend the Township from claims and lawsuits. The official role of the Township Solicitor is to act as legal advisor to the Township. The Township Solicitor prepares legal documents, commences, and prosecutes all legal action brought by the Township, and provides legal opinions and advice when requested by Supervisors.

Training, conventions, dues, and subscriptions are paid for employees and officials who attend training, workshops, conferences, and other educational opportunities on behalf of the Township.

Employee Pension is the amount that is required to be paid to the non-uniform pension fund as calculated by the actuary and certified by the pension Chief Administrative



Officer as the Township's Minimum Municipal Obligation (MMO).

Information Technology are the fees and costs to provide the Township with up to date technology.

Engineering Fees include all Township Engineering discussions and that ensures that the Township Engineer is available for any street or sewer issues and for attendance at the regular monthly meetings. The Engineer is also responsible for oversight of infrastructure projects in the Township such as roads, sewers, and public facilities.

Buildings and Plants - 409

Cleaning & General Building Supplies costs are for cleaning services paid for the cleaning of the Township buildings and the supplies needed for the upkeep of the facilities such as cleaning, painting & paper products.

Buildings Maintenance includes small repair and maintenance jobs for building upkeep including sidewalks, parking lots and exterior maintenance of the premises.

Utilities include gas, electric, water and sewer bills.



Police Department – 410

Salary – Department Head / Management are the salaries associated with the Chief of Police and Police Captain, which manages the Police Department. They develop the police schedule, manage the police budget, and keep the police records. They work with the Township Manager and Supervisors to ensure the safety of the community.

Salary – Sworn Officers In addition to the Chief and Captain, there are twenty-nine (29) full-time police officers.

Reimbursable Overtime categories are used to capture overtime that is paid to officers but reimbursed by outside sources for special projects.

Police Officer Benefits are paid from this category including Social Security, Medicare, unemployment compensation, health insurance, life insurance and accident insurance.

Police Pension is received from the Pennsylvania Department of the Auditor General to assist with funding of the Police Pension Plan. The Commonwealth of PA imposes a tax on the premiums of casualty and fire insurance policies sold by out-of-state insurance companies. The Municipal Pension Plan Funding Standard and Recovery Act (Act 205 of 1984) requires that all communities establish their Minimum Municipal Obligation (MMO) for each of the pension funds each year and to include this allocation in the adopted budget.

Uniform and Equipment Allowance is provided for officers in the amount of \$800/year for each officer.

Supplies, Ammunition, and Postage are provided as needed and necessary to perform police services.

Vehicle Repairs & Maintenance is for the repairs to police vehicles, tires, and routine maintenance.

Civil Service Commission covers expenses associated with recruiting, testing, interviewing, and recommending police officers.

Training, conventions, dues, and subscriptions are paid from this category for police officers who attend training, workshops, conferences, and for other educational opportunities.

Equipment outlays in this department is typically used for the purchase of police cars.

Law Enforcement Professional Liability Insurance is paid from this category to provide legal defense for any civil lawsuits that are brought against employees while carrying out their duties as police officers.





Fire Department - 411

The Township's fire services are provided by the Moon Volunteer Fire Department. There are currently over 40 members who volunteer their time and services in providing fire and emergency medical first responder coverage for our Moon Community.

Workers Compensation is insurance paid by the Township for the volunteer firefighters.

Supplies, Minor Equipment, and Minor Equipment Repair are provided as needed and necessary to support the volunteers in the performance of firefighting services.

Vehicle Fuel, both gasoline and diesel, is for fire vehicles.

Hydrant Rental is a monthly utility service paid by the Township for fire hydrant water service.

Foreign Fire Insurance is received by the Township as an annual grant from the Pennsylvania Department of the Auditor General and is distributed to the Moon Volunteer Fire Relief Association. The grant revenue is derived from a 2-percent state tax on fire insurance purchased by Pennsylvania residents from insurance companies incorporated outside of the Commonwealth.

Community Development – 419

Expenses Related to the Planning Commission and Zoning Hearing Board such as court reporter, postage, legal services, transcripts, and refunds are also recorded in this category.

Codification of Township Ordinances is the expense related to the ongoing update of the Township’s ordinances as new, amended, or deleted ordinances are adopted by the Township Supervisors.

Public Works, Highway, Roads & Maintenance - 430

Salary-Department Head and **Salary – Support Staff** include is the expense for all full-time employees’ compensation for the Public Works Department.

Wages-Seasonal is for temporary, seasonal employees in the Public Works Department.

Material & Supplies is used to track expenses for different items that the road crew use for various jobs. Some of these things are cement, shovels, brooms, aggregate, etc.

Vehicle Fuel is for the expense for fuel for the DPW vehicles

Vehicle Repairs & Maintenance is for the repairs to DPW vehicles, tires, and routine maintenance.

Material Road Supplies are materials that are used in the DPW for patching potholes, cleaning catch basins, working on curbs and street rights of way, and any other minor road improvement.

Repair and Maintenance is for maintenance of all road crew vehicles and equipment.

Salt and Deicers is the cost for road salt used for snow removal. The Highway Aid funds are transferred into the General Fund to pay for the costs associated with road salt and anti-skid materials



Street Signs and Markings are for street signs and any other traffic sign needed such as stop signs, yield signs, no parking, one-way signs etc.

Signal Maintenance is expense for the traffic signals throughout the Township.

Street Lighting is the electric costs for the overhead cobra lighting and for the street lighting. Highway Aid funds are used for the payment of street lighting expenses.

Maintenance Supplies, utilities, and salaries that are necessary to undertake the routine maintenance of the park facilities (i.e. mulch, sand, gravel, topsoil, etc.) are captured in the following categories.

451 to 459

Community Engagement (451) includes costs associated with special events in the Township including the Farmers Market.

Recreation Programming (452) includes the programs, events, and activities that are scheduled throughout the Township throughout the year for recreation activities for all residents.

Parks Operation (454) is for expenses for the upkeep, maintenance, improvements, and upgrades to the Township's parks. This includes trail development, recreation fields, and playgrounds.

Library (456) captures the expense for the annual contribution to the Library. In 2020, the contribution is expected to be \$184,000 for regular support and \$20,000 in matching grant money.

Mooncrest (457) is a category to capture the expenses related to building maintenance, events, the knowledge connection, and for equipment and contracts.

MCA Television (459) categories capture audio and video supplies, compensation, benefits, and supplies for MCA activities. It also includes advertising, printing, and marketing expenses.

Debt Service - Principal & Interest – 470

Debt Principal captures the General Obligation debt service principal payments that the Township currently has incurred.

Debt Interest captures the General Obligation debt service interest payments that the Township currently has incurred.

Insurances – 486

Insurances captures the Township's insurance expenses for liability, property, automobile, and workers compensation insurances for the police and Township officials.

Interfund Transfers – 490

Interfund Transfers are established in this category primarily to transfer funds from the General Fund to the Capital Improvement Fund.

Fund 01 – General Fund Expenditure Detail

ACCT	ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	BUDGET 2020	YTD 2020	PROPOSED 2021
400 ELECTED OFFICIALS						
0400-110 SALARY - ELECTED OFFICIALS	20,500	20,500	20,500	20,500	11,957	20,500
0400-140 SALARY ADJUSTMENTS	-	-	-	135,251		50,000
0400-161 SOCIAL SECURITY TAXES	-	1,568	1,568	1,568	917	1,600
0400-210 GENERAL MATERIALS & SUPPLIES	27	50	414	500	84	500
0400-310 PROFESSIONAL SERVICES	-	1,050	-	1,000	2,750	5,000
0400-321 TELEPHONE	-					
0400-325 POSTAGE						
0400-373 SAFETY COMMITTEE EXPENSE	1,884	3,364	1,381	5,000	2,765	4,000
0400-374 BUILDING SECURITY		12,313				
0400-375 MARKETING	6	39,838	27,173	100,000	104	50,000
0400-420 DUES/MEMBERSHIPS/SUBSCRIPTIONS	-	21,990	8,368	20,000	18,383	18,300
0400-460 TRAINING & EDUCATION	-	2,097	3,323	12,000		7,500
0400-743 TOWNSHIP COMMUNICATIONS	-	19,003	22,967	22,000	12,364	23,000
0400-800 COVID19	-				8,651	
0400-845 INTERGOVERNMENTAL COOPERATION	-	442	8,660	7,500	1,395	7,500
	22,417	122,215	94,354	325,319	59,370	187,900

TOWNSHIP OF MOON
BUDGET

2021

ACCT		ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	BUDGET 2020	YTD 2020	PROPOSED 2021
401	ADMINISTRATION						
0401-000	EXECUTIVE ADMINISTRATION	180		558		52,331	
0401-130	SALARY - DEPARTMENT HEAD	201,754	209,247	213,516	219,109	119,464	230,000
0401-140	SALARY - SUPPORT STAFF	45,644	44,120	67,263	55,260	25,946	50,000
0401-145	SALARY - FINANCE DEPARTMENT	173,719	188,971	182,622	192,896	51,739	225,000
0401-147	FFCRS WAGES CONTRA ACCOUNT					(2,105)	
0401-160	NON-UNIFORM PENSION	39,537	42,622	44,693	45,393	15,426	52,000
0401-161	SOCIAL SECURITY TAXES	36,039	35,872	37,333	36,752	18,302	40,000
0401-162	UNEMPLOYMENT COMPENSATION	1,459	1,344	1,620	1,425	1,134	1,600
0401-163	GROUP LIFE, HEALTH INSURANCE	111,602	96,432	119,092	97,912	78,738	88,000
0401-164	FFCRS MEDICARE CONTRA ACCOUNT						
0401-165	EMPLOYEE ASSISTANCE / DEF COMP	7,496	7,762	6,813	4,388	3,461	4,600
0401-166	POST EMPLOYMENT HEALTH BENEFIT	4,140	4,286	3,520	4,571	3,750	5,500
0401-200	CLEANING – ADMIN	7,816	7,816	4,851			
0401-210	GENERAL MATERIALS & SUPPLIES	14,292	11,715	16,560	15,000	9,196	11,000
0401-260	MINOR EQUIPMENT	447	-	5,379	8,000	(18)	-
0401-311	AUDITING SERVICES	5,323	5,773	6,250	6,250	7,908	8,000
0401-313	APPRAISAL COSTS	1,760	1,760	1,885	1,900	1,945	2,000
0401-314	LEGAL SERVICES – ADMIN	71,465	100,707	109,846		20,096	-
0401-315	FINANCE CHARGES	50	1,561	357	250	376	300
0401-320	ENGINEERING		1,206	604		659	-
0401-321	TELEPHONE	23,161	11,722	10,051			-
0401-325	POSTAGE	3,250	1,876	2,602	4,000	8,755	1,800
0401-337	VEHICLE EXPENSE & MILEAGE	384	1,017	1,559	1,250	1,419	400
0401-338	VEHICLE MAINTENANCE	1,367	67	-	1,250	277	-
0401-341	ADVERTISING / PRINTING / MARKETING	2,359	5,781	8,224	5,500	7	6,000
0401-342	PRINTING-ADMIN	98	(90)	(49)		5,449	2,500
0401-345	CODIFICATION	995	6,697	3,156	4,495		6,000
0401-350	INSURANCE & BONDING	3,824	1,050	-	2,500	5,399	-
0401-351	FIRE & MULTI PERIL INSURANCE				3,000	1,050	-
0401-354	WORKMAN'S COMPENSATION INS	(33)	(49)	(49)			-
0401-358	PUBLIC OFFICIALS LIABILITY INS	3,000	710	5,000		(12)	
0401-359	SDBBR LIABILITY	975	-	-	1,200		1,200

TOWNSHIP OF MOON
BUDGET

2021

ACCT		ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	BUDGET 2020	YTD 2020	PROPOSED 2021
401	ADMINISTRATION						
0401-361	ELECTRICITY	10,320	12,832	12,131	14,500	9,762	
0401-362	HEATING - GAS	4,876	5,611	4,760	6,000	3,664	
0401-363	WATER & SEWER	847	1,299	1,041	1,800	2,095	
0401-370	EQUIPMENT MAINTENANCE & CONTRACTS	17,798	21,262	16,761	17,500	12,363	17,400
0401-371	WEBSITE ENHANCEMENT	5,400	5,670	720	5,000		
0401-372	IT	16,497	20,667	29,079		11,292	
0401-373	BUILDING MAINTENANCE	19,459	16,218	21,017	25,000	12,928	18,000
0401-384	RENTAL OF EQUIPMENT	-		-	200		
0401-420	DUES/MEMBERSHIPS/SUBSCRIPTIONS	22,327	4,478	3,227	7,500	2,686	5,000
0401-452	CONTRACT SERVICES			17,658		41,212	39,100
0401-460	STAFF DEVELOPMENT	24,899	17,749	11,522	20,000	2,638	20,000
0401-742	EQUIPMENT PURCHASE	-	-	-	3,000		1,500
0401-743	TOWNSHIP COMMUNICATIONS	17,900	(725)	(1,800)		4,135	
0401-744	EMPLOYEE INCENTIVE PROGRAM					252	-
0401-745	HOLIDAY/EVENT FUND	11,080	8,604	7,057	8,000	3,128	8,000
0401-845	INTERGOVERNMENTAL COOPERATION	4,055	1,000	1,000			
		917,561	904,640	977,429	820,801	536,847	844,900

BUDGET

ACCT	ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	BUDGET 2020	YTD 2020	PROPOSED 2021
403 TAX COLLECTION						
0403-050 COG PYMT-RAD TAX (ACT 180 OF 1972)	3,274	1,274				
0403-114 SALARY - REAL ESTATE TAX COLLECTOR	36,910	37,672	32,752	28,000	13,081	63,000
0403-115 COMMISSION ON DELINQUENT RE COLLECTION	4,107	18,439	17,179	7,500	13,690	10,000
0403-140 COMMISSION ON ADMISSION COLLECTIONS	143	76	785	400	578	600
0403-145 COMMISSION ON LST COLLECTIONS	-	16,719	13,667	16,000	13,923	16,000
0403-161 PAYROLL TAXES - REAL ESTATE TAX COLLECTOR	-	-		2,142		2,500
0403-200 CLEANING	3,200				(1,338)	
0403-210 OFFICE EXPENSES	40	40		8,700	7,108	27,900
0403-211 COMMISSION ON CURRENT EIT	92,682	97,707	105,140	95,000	80,858	95,400
0403-212 REAL ESTATE TAX FORMS	15,598	16,476	15,511	16,000	4,688	16,000
0403-215 TAX EXPENSE-MASD REIMBURSES			2,130			(54,200)
0403-314 LEGAL SERVICES	-	12,480	12,392	6,250	5,700	5,700
0403-325 POSTAGE	-	5		250		
0403-353 TAX COLLECTOR BONDS	1,362	1,514		1,500		1,600
0403-355 ACT 32 COSTS	-	1,331		1,500	1,851	2,000
0403-361 ELECTRICITY	6,524					
0403-362 HEATING GAS	2,049					
0403-363 WATER & SEWER	1,414					
0403-370 CONTRACTED SERVICES RE TAX INTERIMS	5,500	6,500	6,000	6,000	500	
0403-373 BUILDING MAINTENANCE	3,278					
	176,081	210,233	205,556	189,242	140,639	186,500

BUDGET

ACCT		ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	BUDGET 2020	YTD 2020	PROPOSED 2021
404	LEGAL SERVICES						
0404-314	LEGAL SERVICES - SOLICITOR				105,000	17,529	84,000
0404-317	LEGAL SERVICES - LABOR				3,000	29,339	75,000
0404-318	LEGAL SERVICES - SPECIAL COUNCIL				40,000	13,523	40,000
0404-319	LEGAL SERVICES - ZONING				15,000	4,032	15,000
		-	-	-	163,000	64,423	214,000
ACCT		ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	BUDGET 2020	YTD 2020	PROPOSED 2021
407	IT - SOFTWARE AND HARDWARE						
0407-220	SOFTWARE & HARDWARE				130,700	83,279	105,000
0407-250	EQUIPMENT & MAINTENANCE				105,000		26,008
0407-320	TELEPHONE				68,389		43,050
0407-372	IT				20,000		42,000
0407-450	SECURITY MONITORING						20,000
		-	-	-	324,089	83,279	236,058
ACCT		ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	BUDGET 2020	YTD 2020	PROPOSED 2021
408	ENGINEERING						
0408-141	SALARY-ENGINEER	96,158	31,427				
0408-160	NON-UNIFORM PENSION	9,616	3,143				
0408-161	SOCIAL SECURITY TAXES	7,196	2,367				
0408-162	UNEMPLOYMENT COMPENSATION	195	190			107	
0408-163	GROUP LIFE, HEALTH INSURANCE	20,376	5,118				
0408-166	POST EMPLOYMENT HEALTH BENEFIT	961					
0408-260	MINOR EQUIPMENT	95					
0408-320	ENGINEERING FEES	15,607	10,167	57,367	75,000	65,536	75,000
0408-321	TELEPHONE	982	434				
0408-337	VEHICLE EXPENSE & MILEAGE	49	-				
0408-420	DUES/MEMBERSHIPS/SUBSCRIPTIONS	65	65				
0408-460	STAFF DEVELOPMENT	177	-				
		151,477	52,911	57,367	75,000	65,643	75,000

BUDGET

		ACTUAL	ACTUAL	ACTUAL	BUDGET	YTD	PROPOSED
		2017	2018	2019	2020	2020	2021
409	BUILDING MAINTENANCE						
0409-200	CLEANING/GENERAL SUPPLIES	47,334	49,002	20,561	75,385	20,068	45,000
0409-250	MAINT & REPAIRS	-	13				
0409-260	MINOR EQUIPMENT	-	297	-			
0409-337	VEHICLE EXPENSE & MILEAGE	-	4,169	3,963	4,000	1,812	3,500
0409-361	ELECTRICITY	-	19,632	14,559	14,250	7,894	74,000
0409-362	HEATING - GAS	-	8,521	5,826	6,500	4,391	30,000
0409-363	WATER & SEWER	-	4,270	2,026	3,200	3,487	62,000
0409-372	MUNICIPAL BUILDING CAMERAS	-		3,700		14,187	
0409-373	BUILDINGS MAINTENANCE	-	12,184	9,968	20,000		120,000
		47,334	98,088	60,603	123,335	51,839	334,500
		ACTUAL	ACTUAL	ACTUAL	BUDGET	YTD	PROPOSED
		2017	2018	2019	2020	2020	2021
410	POLICE						
0410-110	OVERTIME						135,000
0410-115	COURT TIME	74,073	70,708	80,279		17,286	35,000
0410-122	SALARY - DEPARTMENT HEAD	268,034	259,647	272,704	269,121	145,034	288,000
0410-131	SALARY – LT & SGTS	386,198	395,543	245,855		98,053	-
0410-132	SALARY - SWORN OFFICERS	2,540,327	2,507,883	2,841,664	3,433,573	1,548,126	2,912,000
0410-135	REIMBURSABLE OVERTIME	52,288	78,010	58,728	50,000	15,813	50,000
0410-136	DWI GRANT	39,022	42,016	36,611	35,000	17,061	35,000
0410-140	SALARY - DESK PERSONNEL	318,982	353,998	375,992	416,390	200,441	500,000
0410-141	SALARY - IT SUPPORT	7,456	28,237	38,935	61,573	31,656	64,000
0410-145	SALARY - ADMINISTRATIVE STAFF	95,025	99,886	110,319	95,606	53,535	101,000
0410-159	UNIFORM PENSION						310,642

TOWNSHIP OF MOON
BUDGET

2021

	ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	BUDGET 2020	YTD 2020	PROPOSED 2021
410 POLICE						
0410-110 SCHEDULED OVERTIME						181,000
0410-111 UNSCHEDULED OVERTIME						300,000
0410-112 HOLIDAY PAY						131,000
0410-115 COURT TIME	74,073	70,708	80,279		17,286	75,000
0410-122 SALARY - DEPARTMENT HEAD	268,034	259,647	272,704	269,121	145,034	288,000
0410-131 SALARY – LT & SGTS	386,198	395,543	245,855		98,053	-
0410-132 SALARY - SWORN OFFICERS	2,540,327	2,507,883	2,841,664	3,433,573	1,548,126	2,800,000
0410-135 REIMBURSABLE OVERTIME	52,288	78,010	58,728	50,000	15,813	50,000
0410-136 DWI GRANT	39,022	42,016	36,611	35,000	17,061	35,000
0410-140 SALARY - DESK PERSONNEL	318,982	353,998	375,992	416,390	200,441	500,000
0410-141 SALARY - IT SUPPORT	7,456	28,237	38,935	61,573	31,656	64,000
0410-145 SALARY - ADMINISTRATIVE STAFF	95,025	99,886	110,319	95,606	53,535	101,000
0410-159 UNIFORM PENSION						310,642
0410-160 NON-UNIFORM PENSION	415,288	568,878	315,775	373,935	21,056	66,500
0410-161 SOCIAL SECURITY TAXES	79,193	84,865	91,037	98,650	47,891	95,000
0410-162 UNEMPLOYMENT COMPENSATION	8,477	8,341	7,983	8,740	7,420	8,000
0410-163 GROUP LIFE, HEALTH INSURANCE	531,539	559,963	530,417	653,920	398,227	711,000
0410-166 POST EMPLOYMENT HEALTH BENEFIT	26,746	25,816	26,715	31,963	4,792	28,100
0410-174 IN-SERVICE TRAINING	15,717	17,995	15,114	20,000	14,715	31,000
0410-200 CLEANING – POLICE	7,816	7,816	6,681			-
0410-210 GENERAL SUPPLIES & MATERIALS	20,349	13,858	19,287	18,000	10,150	18,000
0410-211 D.A.R.E. SUPPLIES	4,306	11,665	7,635	7,500	8,187	7,500
0410-231 VEHICLE GASOLINE	57,871	71,834	73,880	85,000	25,181	85,000
0410-237 BODY ARMOR	3,000	3,000	21,431	4,000		1,500
0410-238 UNIFORMS	40,763	37,421	47,456	50,000	34,406	40,000
0410-239 UNIFORM CLEANING	4,638	4,375	4,638	5,000	2,275	5,250
0410-242 AMMUNITION & SUPPLIES	15,154	21,843	22,298	19,500	13,792	19,500
0410-249 CRIME PREVENTION	2,813	318	323	1,600	408	1,600
0410-251 TIRES-POLICE VEHICLES	6,951	7,132	7,386	7,500	2,954	7,500

TOWNSHIP OF MOON
BUDGET

2021

		ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	BUDGET 2020	YTD 2020	PROPOSED 2021
0410-260	MINOR EQUIPMENT	6,607	2,488	1,698	7,000	2,142	7,000
0410-261	POLICE SPECIAL EQUIP GRANTS	-		814			
0410-310	PROFESSIONAL SERVICES	-	3,500	2,700	5,000		2,500
0410-314	LEGAL SERVICES	26,900	32,325	2,280	35,000		
0410-316	ANIMAL CONTROL	14,509	12,590	12,075	13,000	10,185	15,000
0410-321	TELEPHONE	48,328	57,381	59,185	52,500	43,140	55,000
0410-325	POSTAGE	1,193	1,478	1,066	1,500	694	1,500
0410-327	RADIO MAINTENANCE & CONTRACTS	10,768	10,660	8,018	13,000	7,138	13,000
0410-328	VIDEO SYSTEMS MAINT & CONTRACTS			5,955	6,500	11,510	12,000
0410-338	VEHICLE MAINTENANCE	34,196	26,709	38,282	35,000	19,652	35,000
0410-341	ADVERTISING	1,163		447	1,000	15	100
0410-342	PRINTING		502			324	100
0410-351	FIRE AND PERIL INSURANCE				3,000		2,500
0410-355	AUTO FLEET INSURANCE DEDUCTIBLE				3,000		3,000
0410-358	PUBLIC OFFICIALS LIABILITY INS DEDUCTIBLE				1,000		1,000
0410-359	SDBBR LIABILITY	24,898	23,375	8,438	13,775	9,788	19,000
0410-361	ELECTRICITY	14,665	14,232	12,924	15,000	10,285	15,000
0410-362	HEATING - GAS	5,495	6,530	5,377	6,500	3,664	6,000
0410-363	WATER & SEWER	898	1,020	1,226	1,100	790	1,500
0410-370	EQUIPMENT MAINTENANCE & CONTRACTS	27,103	30,274	29,872	29,000	39,724	29,000
0410-372	INFORMATION TECHNOLOGY	22,326	34,488	24,211	32,000	16,576	28,100
0410-373	BUILDING MAINTENANCE	9,401	8,349	11,925	12,000	6,823	12,000
0410-400	COURT MILEAGE/PARKING	6,539	7,269	9,250	8,500	3,709	8,500
0410-401	SPECIAL UNIT EXPENSES	280	265	1,533	1,500		1,500
0410-420	DUES/MEMBERSHIPS/SUBSCRIPTIONS	6,617	7,895	12,998	33,500	7,940	33,500
0410-450	CROSSING GUARDS	14,350	14,431	14,800	8,575	2,161	9,000
0410-460	STAFF DEVELOPMENT	7,859	6,350	5,623	7,500	2,656	7,500
		5,306,121	5,583,159	5,529,840	6,092,021	2,917,375	6,279,392

TOWNSHIP OF MOON
BUDGET

2021

	ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	BUDGET 2020	YTD 2020	PROPOSED 2021
411 FIRE						
0411-122 SALARY OF FIRE CHIEF						92,000
0411-150 FACILITY SERVICES	-	-	290			
0411-160 NON-UNIFORM PENSION						9,200
0411-161 SOCIAL SECURITY TAXES						7,000
0411-162 UNEMPLOYMENT COMPENSATION						200
0411-163 GROUP LIE, HEALTH INURANCE						22,000
0411-164 POST EMPLOYMENT HEALTH BENEFIT						925
0411-174 FIRE TRAINING	4,272	-	6,965	3,500		3,500
0411-200 CLEANING – FIRE	7,816	7,816	647			
0411-210 GENERAL SUPPLIES & MATERIALS	469	1,389	3,700	1,500	1,660	1,500
0411-215 FIRE PREVENTION PROGRAMS			1,498	2,500		2,500
0411-231 GASOLINE - FIRE TRUCKS	741	2,044	4,915	2,000	1,961	4,000
0411-232 DIESEL - FIRE TRUCKS	4,899	26,545	137	15,000	7,563	15,000
0411-238 UNIFORM ALLOWANCE – CHIEF			2,903			350
0411-241 SPECIAL EVENTS SECURITY	966	3,191	9,573			
0411-250 FIRE COMPANY - GENERAL EXPENSES	8,842	19,575	2,046	8,000	4,686	8,000
0411-260 MINOR EQUIPMENT	8,518	18,139		20,000	723	20,000
0411-316 FIRE CODES		94		1,000		1,000
0411-320 ENGINEERING FEES	326		30,390			
0411-321 TELEPHONE	20,304	26,015	30		25,492	36,000
0411-325 POSTAGE	51	116	5,795	200	993	200
0411-327 RADIO MAINTENANCE	9,160	6,025	42,027		4,141	2,500
0411-338 VEHICLE MAINTENANCE	30,911	49,557		40,000	21,366	40,000
0411-351 FIRE & MULTI PERIL INSURANCE		32		3,000		3,000
0411-354 WORKMANS' COMP INSURANCE						38,788
0411-355 AUTO FLEET INSURANCE DEDUCTIBLE				3,000		3,000
0411-361 ELECTRICITY	20,913	21,611	21,084	23,000	15,271	20,000
0411-362 HEATING - GAS	13,055	15,698	16,653	17,500	12,995	20,000

BUDGET

		ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	BUDGET 2020	YTD 2020	PROPOSED 2021
0411-363	WATER & SEWER	2,015	2,264	2,806	2,400	2,363	4,500
0411-364	HYDRANT SERVICE	48,600	48,600	95,225	49,000	1,594	49,000
0411-370	EQUIPMENT MAINTENANCE & CONTRACTS	6,590	13,585	12,249	1,500	6,759	1,500
0411-372	IT	2,107	2,947	2,157		884	2,000
0411-373	BUILDING MAINTENANCE	14,936	29,928	24,605	15,000	9,117	1,000
0411-420	DUES/MEMBERSHIPS/SUBSCRIPTIONS	1,951	2,235	1,951	2,300	2,216	2,300
0411-460	STAFF DEVELOPMENT		1,591	784	4,000		4,000
0411-461	ACT 172 TAX REDUCTION		539	482	1,500	169	1,500
0411-500	RETENTION & RECRUITMENT GRANT				10,000		10,000
0411-530	CONTRIBUTION TO FIRE COMPANY	2,000	2,000	2,000	2,000		2,000
0411-531	INSURANCE DEATH BENEFIT	1,000	1,000	1,000	1,000	2,000	1,000
0411-532	VOLUNTEER PHYSICAL APPROPRIATION	-		7,606	1,000	1,000	7,500
0411-540	FOREIGN FIRE INSURANCE STATE AID	-			162,047		170,000
		210,442	302,536	299,518	391,947	122,953	606,963

ACCT	ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	BUDGET 2020	YTD 2020	PROPOSED 2021
412 VALLEY AMBULANCE						
0412-530 CONTRIBUTION - VALLEY AMB	900	900	900		900	900
	900	900	900	-	900	900
ACCT	ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	BUDGET 2020	YTD 2020	PROPOSED 2021
414 EAC						
0414-531 CONTRIBUTION TO EAC			15			
	-	-	15	-	-	-

	ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	BUDGET 2020	YTD 2020	PROPOSED 2021
419 COMMUNITY DEVELOPMENT						
0419-122 SALARY-DEPARTMENT HEAD	94,158	96,357	98,800	101,834	54,778	107,000
0419-123 ENGINEER SALARY OFFSET	(2,860)	(211)				
0419-140 SALARY - SUPPORT STAFF	228,951	218,283	243,789	246,345	116,983	261,000
0419-160 NON-UNIFORM PENSION	30,857	31,580	29,639	35,055	17,122	36,300
0419-161 SOCIAL SECURITY TAXES	24,197	23,879	25,936	26,973	13,037	28,500
0419-162 UNEMPLOYMENT COMPENSATION	1,186	1,038	1,080	950	779	1,100
0419-163 GROUP LIFE, HEALTH INSURANCE	72,398	84,137	73,864	78,417	51,868	104,000
0419-166 POST EMPLOYMENT HEALTH BENEFIT	3,074	3,234	2,890	3,526		3,700
0419-210 GENERAL SUPPLIES & MATERIALS	3,012	1,948	1,793	3,000	931	3,000
0419-211 PUBLIC AWARENESS PROGRAM				500		500
0419-260 MINOR EQUIPMENT	1,016	269	224	2,500	85	-
0419-310 ECONOMIC DEVELOPMENT CONSULTANT				30,000		30,000
0419-313 DEVELOPERS COSTS		460	1,505			
0419-314 LEGAL SERVICES	26,296	54,159	46,928		2,956	
0419-320 ENGINEERING FEES	262	19,047	25,075	20,000	26,956	25,000
0419-321 TELEPHONE	5,506	4,624	5,423		4,694	
0419-325 POSTAGE	423	645	729	500	33	1,100
0419-337 VEHICLE EXPENSE & MILEAGE	3,293	1,593	1,213	3,000	382	1,250
0419-340 ADVERTISING ZHB	(2,733)	(818)	3,358	4,000	3,214	4,000
0419-341 ADVERTISING / PRINTING / MARKETING	3,511	6,087	2,802	4,000	1,675	4,000
0419-345 GIS MAINTENANCE / DEVELOPMENT	16,017	8,204	5,730		2,171	
0419-359 SDBBR LIABILITY	500			1,000		200
0419-370 MAINTENANCE SUPPLIES			327	1,000	165	1,000
0419-372 IT	5,802	11,176	6,183		2,886	
0419-412 FARMER'S MARKET	780	222	78			

BUDGET

		ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	BUDGET 2020	YTD 2020	PROPOSED 2021
0419-415	INSPECTION SERVICES	3,675	2,690	43,626	4,000	43,179	20,000
0419-416	ELECTRICAL INSPECTION SERVICES						60,000
0419-420	DUES/MEMBERSHIPS/SUBSCRIPTIONS	3,841	2,817	3,619	1,000	1,809	2,000
0419-460	STAFF DEVELOPMENT	6,043	4,925	3,522	10,000	1,536	12,500
0419-490	GREEN INITIATIVES				5,000	146	5,000
0419-500	HEALTH, SAFETY & WELFARE			195	2,000		
0419-529	EXPENSES FOR ZHB	3,525	3,633	2,530	3,000	3,872	2,000
0419-530	EXPENSES FOR PLANNING COMMITTEE	2,700	2,732	2,939	300	91	300
0419-531	EXPENSES FOR EAC	5,621	3,973	5,599	5,000	3,428	5,000
0419-533	AIRPORT TRANS ASSOC. MEMBERSHIP	2,000	2,000	2,000			
0419-534	EXPENSES FOR HARB	28	384		500		500
0419-535	ZHB LEGAL FEES	9,669	21,662	15,485		441	500
0419-540	PLAN REVIEW	1,770	1,608		3,000		3,000
		554,518	612,337	656,881	596,400	355,217	722,450

BUDGET

		ACTUAL	ACTUAL	ACTUAL	BUDGET	YTD	PROPOSED
		2017	2018	2019	2020	2020	2021
0430-122	SALARY - DEPARTMENT HEADS	210,490	250,156	256,026	260,781	118,338	285,000
0430-130	SALARY - CLERICAL	58,066	61,461	62,773	67,576	35,243	66,000
0430-140	SALARY & WAGES - OPERATIONS	1,011,756	1,004,816	1,050,223	1,138,661	565,741	1,150,000
0430-141	WAGES - SEASONAL LABOR	26,188	14,781	19,415	31,680	16,096	44,000
0430-142	SALARY - DEPARTMENT HEAD						100,000
0430-160	NON-UNIFORM PENSION	125,083	133,367	135,660	149,914	70,619	156,000
0430-161	SOCIAL SECURITY TAXES	99,791	101,882	104,916	117,108	54,884	119,000
0430-162	UNEMPLOYMENT COMPENSATION	4,419	4,461	4,168	4,814	3,829	4,200
0430-163	GROUP LIFE, HEALTH INSURANCE	323,174	344,061	391,390	352,890	297,846	401,000
0430-166	POST EMPLOYMENT HEALTH BENEFIT	12,897	12,835	13,509	14,881		16,000
0430-200	CLEANING	2,646	3,276	3,896			
0430-210	GENERAL SUPPLIES & MATERIALS	31,874	26,874	29,691	30,000	24,096	30,000
0430-222	PESTICIDES & CHEMICALS	-		5,611	5,000		7,000
0430-231	GASOLINE	12,893	10,020	20,418	12,500	8,335	12,500
0430-232	DIESEL - ROAD VEHICLES	33,401	37,852	49,674	38,500	15,103	38,500
0430-238	UNIFORMS	15,430	14,876	18,660	15,000	10,851	24,000
0430-246	SNOW REMOVAL SUPPLIES (FROM 0432)		89	4,663			-
0430-249	TRAVEL/MISC. EXPENSES	(174)	227	3,916	2,000	36	4,000
0430-250	MATERIALS-HIGHWAY MAINTENANCE	33,869	46,281	58,188	50,000	37,933	50,000
0430-250	SNOW REMOVAL MAINT & REPAIR		12,379	9,484		-	8,000
0430-251	MAINTENANCE & REPAIRS-TRUCKS	28,357	48,353	73,191	50,000	25,364	50,000
0430-252	TIRES - ROAD DEPARTMENT	7,541	4,689	11,037	13,000	4,052	13,000
0430-253	MAINTENANCE & REPAIRS-TRACTORS	9,619	10,687	21,867	18,000	4,738	25,000
0430-254	MAINTENANCE & REPAIR- SPECIAL EQUIP	9,877	13,129	23,610	12,000	18,570	20,000

		ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	BUDGET 2020	YTD 2020	PROPOSED 2021
0430-260	MINOR EQUIPMENT	7,181	8,352	6,026	7,500	7,197	7,500
0430-314	LEGAL SERVICES	10,401	84	7,398			
0430-320	ENGINEERING FEES	710	3,408	2,060			
0430-321	TELEPHONE	12,103	10,089	11,342		9,670	
0430-325	POSTAGE	-	10	1	25	77	100
0430-327	RADIO MAINTENANCE & CONTRACTS	7,572	6,288	5,826	8,000	3,765	5,000
0430-330	LEAF WASTE COLLECTION	-			5,000		10,500
0430-341	ADVERTISING	303	1,983	332	1,000	864	1,000
0430-351	COMMERCIAL PROPERTY DEDUCTIBLE	-			3,000		3,000
0430-355	AUTO FLEET INSURANCE DEDUCTIBLE	1,000			3,000		3,000
0430-359	SDBBR LIABILITY	6,236	7,775		8,000		
0430-361	STREETLIGHTS (FROM 0434)	14,003	15,119	43,454	17,000	12,785	
0430-361	STREETLIGHTS	14,033	15,060	15,337	-	39,214	2,000
0430-362	HEATING - GAS	7,368	9,234	7,235	9,000	4,587	12,000
0430-363	WATER & SEWER	3,290	3,362	3,619	3,500	3,039	4,800
0430-364	STREET LIGHTS						25,000
0430-365	NPDES PHASE II (FROM 0434)	16,305	10,921	11,706	20,000		25,000
0430-370	EQUIPMENT MAINTENANCE & CONTRACTS	2,749	1,792	1,145	6,000	1,845	6,000
0430-372	IT	6,890	7,096	20,694		5,871	7,200
0430-373	BUILDING MAINTENANCE	8,643	7,921	4,103	15,000	11,506	15,000
0430-374	STREET SIGNS & MARKINGS (FROM 0433)	12,782	18,582	16,590	17,500	17,742	21,500
0430-375	GRAPHICS (FROM 0433)			363	6,000		4,000
0430-376	SIGNAL MAINTENANCE (FROM 0433)			20		4,347	5,000

TOWNSHIP OF MOON
BUDGET

2021

	ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	BUDGET 2020	YTD 2020	PROPOSED 2021
0430-384 RENTAL OF EQUIPMENT	991	9,577	8,537	7,500	1,234	6,000
0430-420 DUES/MEMBERSHIPS/SUBSCRIPTIONS	472	547	1,236	1,000	318	1,000
0430-460 STAFF DEVELOPMENT	5,295	4,299	4,886	6,500		6,000
0430-461 CDL TESTING	375	514	665	500	161	500
0430-470 DRUG & ALCOHOL TESTING	205					
0430-500 EMERGENCY/DISASTER RES	3,020		500	3,500		3,500
0432-246 SNOW REMOVAL SUPPLIES						
0432-250 SNOW REMOVAL - MAINT / REPAIR / SUPPLIES	5,189			8,000		
	2,204,313	2,298,565	2,545,061	2,540,830	1,435,896	2,797,800
ACCT	ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	BUDGET 2020	YTD 2020	PROPOSED 2021
451 COMMUNITY ENGAGEMENT						
0451-122 SALARY - DEPARTMENT HEAD	-	69,122	77,558	72,184	40,089	72,000
0451-160 NON-UNIFORM PENSION	-	6,992	7,756	7,233	4,009	7,200
0451-161 SOCIAL SECURITY TAXES	-	5,349	5,933	5,534	3,067	5,500
0451-162 UNEMPLOYMENT COMPENSATION	-	40	180	190	180	200
0451-163 GROUP LIFE, HEALTH INSURANCE	-	9,124	1,789	10,010	1,267	8,700
0451-166 POST EMPLOYMENT HEALTH BENEFIT	-	762	776	723		3,000
0451-210 GENERAL SUPPLIES & MATERIALS	-	699	1,111	500	701	750
0451-213 VOLUNTEER SUPPLIES	-	2,844	2,585	3,000	1,110	3,000
0451-231 GASOLINE / MILEAGE REIMB	-	221	1,115	1,000	701	1,000
0451-242 SPECIAL EVENTS	-	-	3,226	5,000	3,831	5,000
0451-321 TELEPHONE		807	760		553	
0451-325 POSTAGE	-	-		250		
0451-342 PRINTING / MARKETING / OUTREACH	-	2,667	1,814	3,000	1,335	3,000
0451-372 IT	-		1,945		1,255	
0451-412 FARMER'S MARKET		2,673	2,495	2,000	4,411	2,400
0451-420 DUES/MEMBERSHIPS/SUBSCRIPTIONS	-	218	687	250	159	
0451-460 STAFF DEVELOPMENT	-	834	3,525	1,500	390	1,500
	-	102,352	113,255	112,374	63,058	113,250

BUDGET

		ACTUAL	ACTUAL	ACTUAL	BUDGET	YTD	PROPOSED
		2017	2018	2019	2020	2020	2021
452	RECREATION PROGRAMS						
0452-122	SALARY - DEPARTMENT HEAD	-	100,121	104,009	66,950	62,115	125,000
0452-130	SALARY - SUPPORT STAFF	-	38,455	18,379	144,735	10,251	111,000
0452-141	SALARY – PART-TIME SEASONAL	-	54,754	94,006	17,143	34,469	106,000
0452-150	GENERAL PROGRAMMING EXPENSE	-	114,498	60,706	110,000	52,326	90,000
0452-151	SENIOR PROGRAMMING EXPENSE	-		27,511	25,000	14,239	25,000
0452-152	MASD NATATORIUM AGREEMENT	-	17,500	20,000	20,000	4,149	
0452-160	NON-UNIFORM PENSION	-	10,846	7,965	21,716	8,490	22,000
0452-161	SOCIAL SECURITY TAXES	-	15,290	16,857	17,925	7,870	21,100
0452-162	UNEMPLOYMENT COMPENSATION	-	1,699	1,890	1,235	919	300
0452-163	GROUP LIFE, HEALTH INSURANCE	-	16,018	30,678	89,762	39,666	76,500
0452-166	POST EMPLOYMENT HEALTH BENEFIT	-	1,062	1,254	2,078		2,200
0452-210	GENERAL SUPPLIES & MATERIALS	-	3,672	3,859	3,000	3,997	3,000
0452-231	GASOLINE	-	842	544	700	228	700
0452-238	DEPARTMENT UNIFORMS	-	926	1,339	700		700
0452-240	5K RACE EVENT	-	12,305	7,826	11,000	1,448	11,000
0452-241	INDEPENDENCE DAY CELEBRATION	-	43,566	32,533	50,000	6,539	40,000
0452-242	SPECIAL EVENTS	-	19,336	20,827	25,000	2,360	25,000
0452-246	CONCESSION COSTS	-	1,763	1,193	2,500	334	2,500
0452-314	LEGAL SERVICES			57			
0452-321	TELEPHONE		4,110	4,090		3,537	
0452-325	POSTAGE	-	280	67	500	64	3,000
0452-337	VEHICLE EXPENSE & MILEAGE	-	1		1,200	9	1,200
0452-341	ADVERTISING		687	582			
0452-342	PRINTING	-	1,566	372	1,500	500	1,500
0452-351	COMMERCIAL PROPERTY DEDUCTIBLE	-			3,000		2,500
0452-355	AUTO FLEET INSURANCE DEDUCTIBLE	-			3,000		1,000
0452-361	ELECTRICITY	-			2,400		
0452-362	HEATING - GAS	-	5,260		7,500	590	

		ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	BUDGET 2020	YTD 2020	PROPOSED 2021
0452-363	WATER & SEWER	-			500		
0452-370	EQUIPMENT MAINTENANCE & CONTRACTS	-	1,676	7,630	5,000	3,692	5,000
0452-372	IT		10,494	20,720		8,721	
0452-373	BUILDING MAINTENANCE	-	5,101	4,052	5,000	2,070	
0452-420	DUES/MEMBERSHIPS/SUBSCRIPTIONS	-	1,957	739	1,000	120	1,000
0452-450	PARK SECURITY SERVICES	-	20,682	30,204	30,000	19,765	31,500
0452-460	STAFF DEVELOPMENT	-	1,608	1,442	4,000	261	4,000
		-	506,075	521,331	674,044	288,729	712,700
		ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	BUDGET 2020	YTD 2020	PROPOSED 2021
454	PARKS						
0454-000	PARKS OPERATION			24,735			
0454-122	SALARY - DEPARTMENT HEAD/MANAGEMENT	156,058					
0454-130	SALARY-PT PERMANENT	24,906					
0454-140	SALARY - OPERATIONS STAFF	357,665	374,224	401,529	409,542	201,163	466,000
0454-141	SALARY & WAGES PT/TEMP LABOR	956					
0454-150	PROGRAMMING EXPENSE	95,753	125	4,685		475	
0454-160	NON-UNIFORM PENSION	51,054	37,949	40,197	40,954	20,148	47,000
0454-161	SOCIAL SECURITY TAXES	44,135	27,494	30,365	31,330	15,198	33,000
0454-162	UNEMPLOYMENT COMPENSATION	2,731	1,495	1,226	1,140	1,085	1,350
0454-163	GROUP LIFE, HEALTH INSURANCE	127,681	102,875	119,909	105,908	107,235	120,000
0454-166	POST EMPLOYMENT HEALTH BENEFIT	5,237	3,441	4,073	4,095		4,650
0454-200	CLEANING		68	4,497			
0454-210	GENERAL SUPPLIES & MATERIALS	8,840	4,035	3,121	1,000	1,237	1,000
0454-222	PESTICIDES & CHEMICALS			17,926	15,000	23,222	22,000
0454-231	GASOLINE	6,006	6,720	6,427	8,500	2,652	8,500
0454-232	DIESEL - PARKS TRUCKS	3,565	5,196	4,965	5,000	952	5,000
0454-238	UNIFORMS	6,470	4,529	5,704	6,000	4,357	9,000

		ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	BUDGET 2020	YTD 2020	PROPOSED 2021
0454-240	5K RACE EVENT	6,253					
0454-241	INDEPENDENCE DAY CELEBRATION	49,258	7,250	8,450		10,000	
0454-242	50TH ANNIVERSARY CELEBRATION EXPENSE	17,850					
0454-246	CONCESSION COSTS	1,000	47				
0454-248	RECREATION MATERIALS - PROG	9,610	25	93			
0454-250	OPER & MAINTENANCE SUPPLIES	27,351	29,624	14,679	27,500	13,764	27,500
0454-251	MAINTENANCE TRUCKS	7,487	18,243	10,689	15,000	4,117	15,000
0454-252	MAINTENANCE & REPAIR-TRACTORS	8,067	14,074	16,592	15,000	20,309	15,000
0454-253	TIRES - PARKS VEHICLES	2,575	1,875	3,170	3,000	2,502	3,000
0454-254	MAINTENANCE & REPAIR - CAPITAL	117					
0454-260	MINOR EQUIPMENT PURCHASE	6,027	9,685	4,320	7,500	135	7,500
0454-320	ENGINEERING FEES						
0454-321	TELEPHONE	9,468	3,728	3,176		1,646	
0454-325	POSTAGE	298		222	250	1,184	250
0454-327	RADIO MAINTENANCE						5,000
0454-337	VEHICLE ALLOWANCE			724			
0454-341	ADVERTISING / PRINTING / MARKETING				1,500	160	1,500
0454-342	PRINTING	859	40	40			
0454-351	COMMERCIAL PROPERTY DEDUCTIBLE			2,500	3,000		3,000
0454-355	AUTO FLEET INSURANCE DEDUCTIBLE				3,000		3,000
0454-359	SDBBR LIABILITY		410		500		500
0454-361	ELECTRICITY	32,590	30,598	36,653	30,000	22,757	
0454-362	HEATING - GAS	10,699	10,834	13,537	11,000	12,310	
0454-363	WATER & SEWER	10,743	12,838	31,856	27,000	33,877	37,500
0454-370	EQUIPMENT MAINTENANCE & CONTRACTS	4,568	3,511	3,864	2,500	2,866	2,500
0454-372	IT	10,181	2,049	4,081		1,458	
0454-373	BUILDING MAINTENANCE	14,710	15,895	22,810	15,000	3,157	

BUDGET

	ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	BUDGET 2020	YTD 2020	PROPOSED 2021
0454-384 RENTAL OF EQUIPMENT	4,543	10,589	1,675	4,000		4,000
0454-406 PARK DONATION EXPENSE	30,200	6,334	(90)			
0454-411 TRAIL DEVELOPMENT	3,294	8,637	16,543	10,000	2,827	10,000
0454-412 FARMERS' MARKET	75					
0454-420 DUES/MEMBERSHIPS/SUBSCRIPTIONS	1,965		60	1,000	70	1,000
0454-450 PARKS SECURITY SERVICES - CONTRACTED	32,299	2,615				
0454-460 STAFF DEVELOPMENT	10,056		168	1,500		1,500
0454-461 CDL TESTING	120					
0454-612 RECREATIONAL FIELDS/PLAYGROUND MATERIAL	19,027	50,271	24,415	22,000	6,174	25,000
	1,222,347	807,323	889,586	828,719	517,037	880,250
ACCT	ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	BUDGET 2020	YTD 2020	PROPOSED 2021
456 LIBRARY						
0456-150 FACILITY SERVICES	-	-				
0456-200 CLEANING SERVICE & SUPPLIES	3,190	-				
0456-325 POSTAGE	278	193	133	200		200
0456-361 ELECTRICITY	6,524	-				
0456-362 HEATING - GAS	2,049	-				
0456-363 WATER & SEWER	1,414	-				
0456-373 BUILDING MAINTENANCE	5,466	-	133		83	
0456-530 CONTRIBUTION TO THE LIBRARY	184,000	184,000	184,075	204,000	138,000	204,000
	202,921	184,193	184,341	204,200	138,083	204,200

BUDGET

ACCT		ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	BUDGET 2020	YTD 2020	PROPOSED 2021
457	MOONCREST						
0457-321	TELEPHONE	3,312	3,770	3,486		2,381	3,300
0457-361	ELECTRICITY	2,341	2,648	2,663	3,000	2,462	2,700
0457-362	HEATING - GAS	2,753	3,231	3,199	3,500	2,631	5,500
0457-363	WATER & SEWER	-	-	956	1,100	1,119	2,400
0457-370	EQUIPMENT MAINTENANCE & CONTRACTS	2,225	1,840	1,930	2,500	1,840	2,500
0457-372	IT			57			
0457-373	BUILDING MAINTENANCE	1,902	3,058	4,332	4,500	745	4,500
0457-540	KNOWLEDGE CONNECTION	5,966	6,576	6,717		1,258	
0457-745	MOONCREST DONATION	5,071	-	312	2,500		2,500
0457-845	INTERGOVERNMENTAL COOPERATION	-	7,500	7,500	7,500	5,000	5,000
		23,570	28,623	31,152	24,600	17,436	28,400

		ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	BUDGET 2020	YTD 2020	PROPOSED 2021
459	MCA-TV						
0459-122	SALARY - DEPARTMENT HEAD/MANAGEMENT	72,240	75,450	76,523	78,363	44,131	90,000
0459-130	SALARY - SUPPORT STAFF	112,527	124,117	150,934	143,128	58,297	100,000
0459-140	SALARY - PART TIME	8,584	12,406	14,437	15,000	6,552	26,000
0459-160	NON-UNIFORM PENSION	10,796	13,654	14,478	22,269	(6,021)	19,000
0459-161	SOCIAL SECURITY TAXES	15,031	17,563	18,432	18,183	8,228	16,500
0459-162	UNEMPLOYMENT COMPENSATION	955	993	980	1,060	730	1,000
0459-163	GROUP LIFE, HEALTH INSURANCE	31,153	33,398	22,545	33,732	26,444	27,750
0459-166	POST EMPLOYMENT HEALTH BENEFIT	1,897	2,177	2,279	2,081		2,000
0459-200	CLEANING	3,200					
0459-210	GENERAL SUPPLIES & MATERIALS	615	979	745	2,000	584	1,000
0459-213	VOLUNTEER SUPPLIES	827	1,111	1,091	2,000	188	1,200
0459-215	VIDEO SUPPLIES	450	1,360	908	2,000		1,000
0459-216	AUDIO SUPPLIES	332	1,022	714	1,000	984	1,200
0459-252	EQUIPMENT REPAIR SUPPLIES		2,090	175	1,500		3,000
0459-260	MINOR EQUIPMENT	2,064	422	1,192	3,000	765	1,200
0459-310	PROFESSIONAL SERVICES						5,000
0459-314	LEGAL FEES	9,187		7,182			
0459-321	TELEPHONE	5,545	5,083	5,754		4,549	
0459-325	POSTAGE	54	18	17	150	8	1,000
0459-331	TRAVEL EXPENSE						
0459-332	TRAILER EXPENSE	892	237	1,246	1,000	462	1,800
0459-337	VEHICLE EXPENSE & MILEAGE	479	104	150	1,800	183	300

BUDGET

		ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	BUDGET 2020	YTD 2020	PROPOSED 2021
0459-341	ADVERTISING	1,341	1,151	200	1,750	1,337	1,500
0459-342	PRINTING	447	213	313		347	500
0459-351	COMMERCIAL PROPERTY DEDUCTIBLE				3,000		2,500
0459-359	SDBBR LIABILITY	600			600		500
0459-361	ELECTRICITY	6,524					
0459-362	HEATING - GAS	2,049					
0459-363	WATER & SEWER	1,414					
0459-370	EQUIPMENT MAINTENANCE & CONTRACTS	9,382	11,550	16,849	15,000	20,838	24,000
0459-371	WEBSITE ENHANCEMENT			21			
0459-372	TECHNOLOGICAL ENHANCEMENTS	10,980	10,525	10,557		7,999	8,050
0459-373	BUILDING MAINENANCE	3,405		110		214	-
0459-374	EQUIPMENT MAINTENANCE	1,368	41	810		1,571	1,500
0459-420	DUES/MEMBERSHIPS/SUBSCRIPTIONS	352	177	60	600	420	1,000
0459-460	STAFF DEVELOPMENT	5,541	2,167	3,971	6,000	884	3,000
0459-470	MEETING COSTS - OTHER DISTRICTS	2,500	3,100	3,400	3,000	1,375	3,000
		322,731	321,108	356,073	358,216	181,069	344,500
ACCT		ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	BUDGET 2020	YTD 2020	PROPOSED 2021
471	DEBT OBLIGATION						
0471-000	GENERAL OBLIGATION BOND PRINCIPAL - 2020	590,294	747,688	747,888	485,000		555,000
0472-012	GENERAL OBLIGATION BOND INTEREST - 2020	160,294			264,888	132,444	856,919
0471-350	LEASE GRINDER OBLIGATION				47,096	35,322	47,096
0471-380	LEASE PAYMENT ON PUBLIC WORKS GARAGE	-	-		29,775	33,084	33,084
		750,588	747,688	747,888	826,759	200,850	1,492,099

	ACTUAL	ACTUAL	ACTUAL	BUDGET	YTD	PROPOSED
	2017	2018	2019	2020	2020	2021
480 MISCELLANEOUS						
0480-000 MISCELLANEOUS					50	
0480-373 SAFETY COMMITTEE EXPENSE	3,633				450	
0480-374 BUILDING SECURITY	9,565					
0480-375 LOGO MARKETING	4,665	37				
0480-460 CONFERENCE EXPENSE	1,721	300				
	19,584	337	-	-	500	-
ACCT	ACTUAL	ACTUAL	ACTUAL	BUDGET	YTD	PROPOSED
	2017	2018	2019	2020	2020	2021
486 INSURANCE						
0486-000 INSURANCE			(8,459)			
0486-350 INSURANCE AND BONDING						5,875
0486-351 COMMERCIAL PROPERTY	37,877	21,975	21,237	41,396	41,612	46,000
0486-352 GENERAL LIABILITY	45,711	49,147	53,002	55,637	55,964	61,600
0486-353 CYBER INSURANCE	670	673	307	654	327	7,000
0486-354 WORKER'S COMPENSATION INSURANCE	195,511	206,242	185,268	148,956	167,465	150,000
0486-355 AUTO FLEET INSURANCE	62,855	65,841	66,956	74,621	78,239	85,800
0486-356 COMMERCIAL UMBRELLA	7,870	7,952	7,472	8,001	8,001	8,800
0486-358 PUBLIC OFFICIALS LIABILITY INSURANCE				4,500	613	4,500
0486-359 POLICE PROF LIABILITY INSURANCE	-	-				1,000
	350,494	351,830	325,783	333,765	352,221	370,575

ACCT	ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	BUDGET 2020	YTD 2020	PROPOSED 2021
489 PRIOR YEAR ADJUSTMENT						
0489-000 PRIOR YEAR ADJUSTMENT	12,753	36,149	(18,520)		21,380	
0489-400 INTEREST EXPENSE			(4)		48	
	12,753	36,149	(18,524)	-	21,428	-
	12,496,152	13,271,262	13,578,409	15,004,661	7,614,792	16,632,337
ACCT	ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	BUDGET 2020	YTD 2020	PROPOSED 2021
490 INTERFUND TRANSFERS						
TO CAPITAL PROJECTS (PEG FEES)						47,000
0490-000 TO CAPITAL PROJECTS (PROJECTS)	4,000,000	1,708,084	1,964,782	1,227,145		
TO CAPITAL PROJECTS (FIRE TAX)						145,675
	4,000,000	1,708,084	1,964,782	1,227,145	-	192,675
	16,496,152	14,979,346	15,543,191	16,231,806	7,614,792	16,825,012

Fund 09 - Stormwater Management Fund



Fund 09 – Storm Water Management Fund

2021ACCT	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 PROJECTED	2021 PROPOSED
REVENUES:						
	PROJECT FUND BALANCE FORWARD					75,000
0446-001	INTEREST INCOME	-	-	-	75	100
0446-383	ERU FEE				548,056	1,252,338
	TOTAL REVENUE	-	-	-	548,131	1,327,438
2021ACCT	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 PROJECTED	2021 PROPOSED
EXPENDITURES:						
0446-311	ADMINISTRATIVE FEES	-	-	-	3,400	12,500

2021ACCT	DESCRIPTION	2017	2018	2019	2020	2021
		ACTUAL	ACTUAL	ACTUAL	PROJECTED	PROPOSED
0446-121	COMMUNITY DEVELOPMENT	-	-	-	-	20,000
0446-120	PUBLIC WORKS EMPLOYEE WAGES	-	-	-	125,000	200,000
0446-240	STORM SEWER MATERIALS	-	-	-	12,766	50,000
0446-392	PERMIT EXPENSES	-	-	-	29,038	15,000
0446-310	ENGINEERING EXPENSES	-	-	-	200,000	150,000
0446-312	PLAN IMPLEMENTATION	-	-	-	7,874	465,000
0446-370	CAPITAL IMPROVEMENT (50 YEAR PLAN)	-	-	-	-	389,938
TOTAL EXPENDITURES		-	-	-	378,078	1,302,438
		-	-	-	170,053	25,000

18 - Capital Fund



BUDGET

Fund 18 – Capital Project Fund

Capital Fund Revenue

		FUNDS
ACCOUNT	DESCRIPTION	AVAILABLE
REVENUE:		
0300-100	2019 CAPITAL PROJECT MONEY -UNRESTRICTED RESERVE	825,573
0300-200	2019 CAPITAL PROJECT CARRYOVER TO 2020	1,708,149
0367-300	PUBLIC EDUCATION GOVERNMENT (PEG) TV FEES	42,000
0390-100	TRANSFER FROM GENERAL FUND BUDGET	999,489
0390-200	TRANSFER FROM FIRE TAX	185,656
TOTAL FUNDS AVAILABLE		3,760,867

BUDGET

Capital Fund Expenditures

EXPENDITURES		PROJECTS
ACCOUNT	DESCRIPTION	APPROVED
401	ADMINISTRATION	
0401-030	ADMIN VEHICLE	5,261
0401-375	SOFTWARE UPGRADES	12,000
	SHORT TERM BORROWING REPAYMENT	318,000
TOTAL GOVERNMENT BUILDINGS		335,265
EXPENDITURES		PROJECTS
ACCOUNT	DESCRIPTION	APPROVED
408	ENGINEERING	
0446-004	NPDES PERMITTING	15,000
0435-002	SIDEWALKS & TRAILS	120,000
TOTAL ENGINEERING		135,000

EXPENDITURES			PROJECTS
ACCOUNT	DESCRIPTION	APPROVED	
409	GOVERNMENT BUILDINGS		
0409-373	FACILITIES MAINTENANCE	25,000	
0452-191	MOON GOLF MAINTENANCE BUILDING	207,000	
0454-023	PARKS MAINTENANCE BLDG	251,500	
0454-023	PARKS MAINTENANCE BLDG – CONCRETE PARD & PIPING	4,500	
TOTAL GOVERNMENT BUILDINGS			488,000
EXPENDITURES			PROJECTS
ACCOUNT	DESCRIPTION	APPROVED	
410	POLICE		
0410-030	2020 VEHICLE LEASES	13,298	
0410-030	2021 VEHICLE LEASES	123,788	
TOTAL POLICE DEPARTMENT			137,086

BUDGET

EXPENDITURES		PROJECTS
ACCOUNT	DESCRIPTION	APPROVED
411	FIRE DEPARTMENT	
0411-338	ENGINE 1 MAINTENANCE	25,000
TOTAL FIRE DEPARTMENT		25,000

EXPENDITURES		
ACCOUNT	DESCRIPTION	
419	COMMUNITY DEVELOPMENT	
0465-001	GATEWAY SIGNAGE	25,000
0462-001	DEMO BLIGHTED PROPERTIES	15,000
0455-001	COMMUNITY FORESTRY PROGRAM	50,000
TOTAL COMMUNITY DEVELOPMENT		90,000

BUDGET

EXPENDITURES		EXPENDITURES
ACCOUNT	DESCRIPTION	ACCOUNT
430	PUBLIC WORKS	
0430-500	ROAD PROGRAM	600,000
0430-020	2020 VEHICLE LEASES	11,295
0430-020	2021 VEHICLE LEASES	136,437
0439-001	GRANT DRIVE PROJECT	175,000
TOTAL PUBLIC WORKS		922,731
EXPENDITURES		EXPENDITURES
ACCOUNT	DESCRIPTION	ACCOUNT
452	PARKS AND RECREATION	
0452-019	MIRACLE LEAGUE FIELD	50,000
0452-019	MIRACLE LEAGUE FENCING (POND/WALL)	13,650
0439-450	TWO BRIDGES (DOWNING & OLSEN)	10,000
0454-843	2021 VEHICLE LEASES	5,267
TOTAL PARKS AND RECREATION		78,917

EXPENDITURES		EXPENDITURES
ACCOUNT	DESCRIPTION	ACCOUNT
459	MCA-TV	
0459-010	CABLE TV EQUIPMENT	21,000
0459-010	HEADSETS	17,000
0459-010	HD CHARACTER GENERATOR – TRAILER	40,000
TOTAL MCA-TV		78,000
TOTAL PROJECTS APPROVED		2,289,995

35 - State Liquid Fuels Fund



Fund 35 – Highway Aid Fund

This fund is established to capture the grant funds that are received from the PA Department of Transportation from the liquid fuels (gasoline) tax which is partially shared with local governments. There are certain eligible expenses that are permitted to be paid from this revenue such as road improvements, street lighting, traffic signals, and snow removal. Since the PA Transportation Act of 2013 was enacted, this amount has been increasing each year.

ACCT	TITLE	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 PROJECTED	2021 PROPOSED
REVENUE:						
	PROJECTED FUND BALANCE FORWARD				0	1,089,602
0341-001	INTEREST INCOME	1,563	7,375	1,500	10,000	7,500
0355-002	STATE LIQUID FUELS ALLOCATION	675,880	708,671	706,823	706,087	636,856
0355-003	TURNBACK ALLOCATION	7,720	7,720	7,720	7,720	7,720
TOTAL REVENUE		685,163	723,766	716,043	723,807	1,741,678

ACCT	TITLE	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 PROJECTED	2021 PROPOSED
EXPENDITURES:						
0430-740	SIGNAL INSTALLATION	-	-	125,000	250,000	
0432-246	WINTER MAINTENANCE SUPPLIES (SALT)	235,063	353,382	512,822	301,139	475,000
0433-376	SIGNAL MAINTENANCE	-	-	-		7,500
0434-315	ADMINISTRATIVE FEES	75	2	5	70	100
0434-361	STREET LIGHTING ELECTRIC SERVICE	324,889	318,426	325,000	327,921	325,000
0434-373	STREETLIGHT MAINTENANCE	-	-	-		20,000
0434-740	EQUIPMENT	-	-	-		135,600
0492-000	INTERFUND TRANSFER	-	-	-		-
	TOTAL EXPENDITURES	560,026	671,810	962,827	879,160	963,200
	DIFFERENCE	125,137	51,957	(246,784)	(155,353)	778,478

Non-Major Funds

DESCRIPTION	MILITARY BANNER FUND	SPONSORSHIP FUND	ROBIN HILL FUND	ESCROW AND BOND FUND
REVENUE				
BEGINNING FUND BALANCE	1,278.79	76,230.99	67,974.60	760,210.72
INTEREST INCOME	3.60	300.00	120.00	100
CONTRIBUTIONS AND DONATIONS	6600	- 50,000.00	-	-
INTERGOVERNMENTAL		-	-	-
TOTAL REVENUE	7,882.39	126,230.99	68,094.60	760,310.72

DESCRIPTION	MILITARY BANNER FUND	SPONSORSHIP FUND	ROBIN HILL FUND	ESCROW AND BOND FUND
EXPENDITURES				
GENERAL GOVERNMENT	6,600	-	10,000	-
PUBLIC WORKS		-	-	-
SPONSORSHIP EXPENSES		52,725.00	-	-
DEBT SERVICE		-	-	-
TOTAL EXPENDITURES	6,600	52,725.00	10,000	-
DIFFERENCE	1,282.39	73,805.99	58,094.60	760,310.72