

MOON TOWNSHIP 2020 ANNUAL BUDGET



**Prepared and
Presented by:**

**Sharon Gologram
Finance Director**

*Introduced:
November 13, 2019*

*Public Display:
November 14, 2019*

*Adopted by the Board
of Supervisors:*

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BUDGET MESSAGE

TO THE MOON TOWNSHIP SUPERVISORS:

The following is the proposed 2020 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 approximately the same amount of real estate tax in 2020 as in 2019. The Act 511 taxes are stable, strong and increasing enough to provide sufficient revenue to support the Township's operating costs.

The Township will continue to allocate approximately \$797,000 for the payment of debt service for the 2012 Bond Issue and the Lease on the Road Grinder for public works and will continue to support the Moon Public Library at \$184,000 annually.

Additional projects include maintenance projects related to stormwater management regulations.

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

Respectfully Submitted: Finance Director, Sharon Gologram



BUDGET SCHEDULE

Budget Phases	Starting	Ending
REVENUE PROJECTIONS PREPARED AND VERIFIED	09.30.2019	10.05.2019
EXPENDITURE PROJECTIONS PREPARED-DEPARTMENT MEETINGS	09.30.2019	10.10.2019
BUDGET WORKSHOP SESSIONS AND PROPOSED BUDGET	10.07.2019	11.13.2019
REVIEWS, EDITS, REVISIONS, UPDATES, ADVERTISEMENT	10.08.2019	11.14.2019
PRESENTATION OF BUDGET, PUBLIC INSPECTION, ADOPTION	11.13.2019	12.04.2019

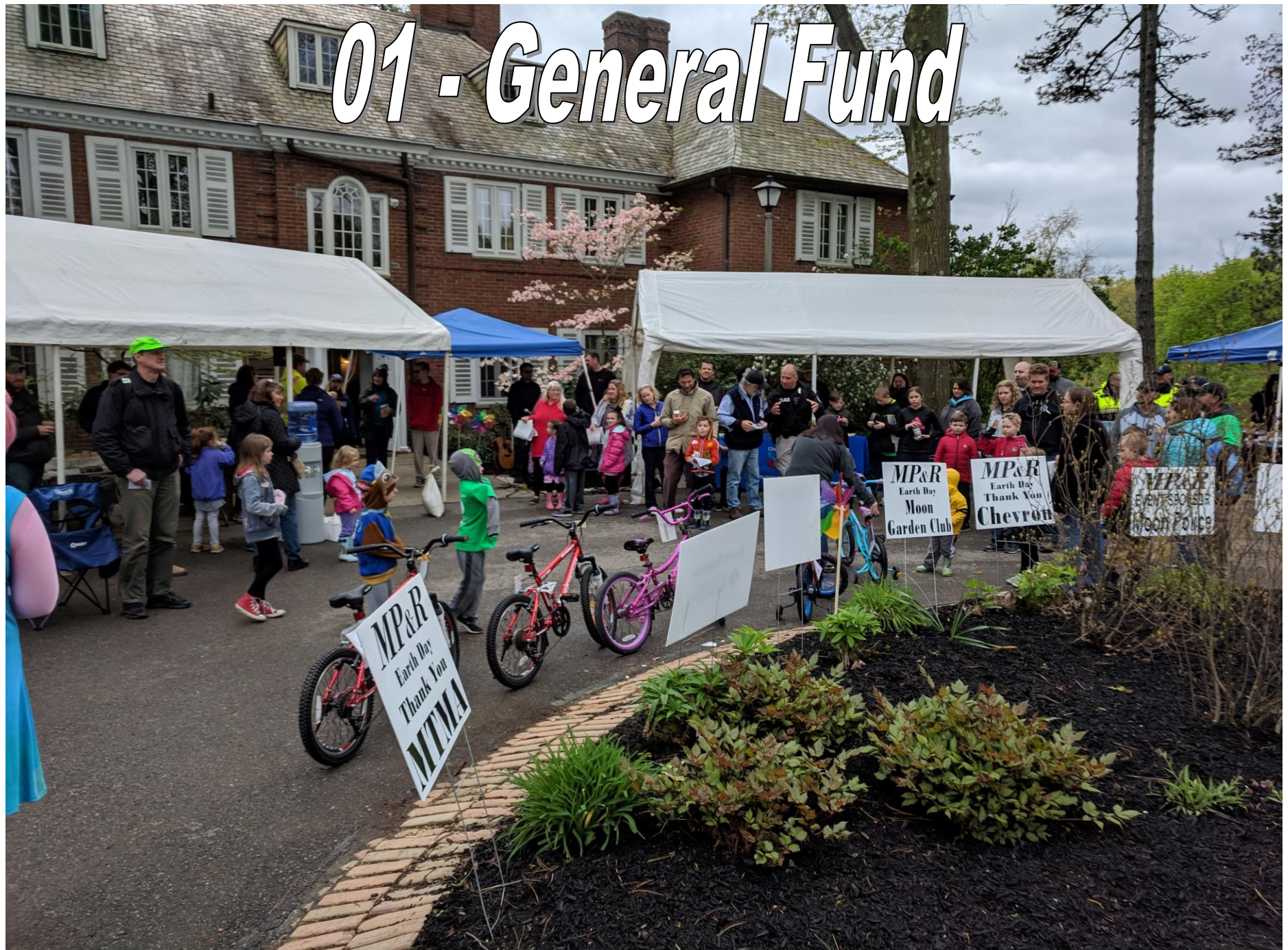
Key Dates	
MEETINGS WITH DEPARTMENT DIRECTORS	WEEK OF SEPTEMBER 30 TH
BUDGET WORKSHOP SESSIONS - 6:00PM COUNCIL CHAMBERS	OCTOBER 7 TH , 13 TH , AND 23 RD , NOVEMBER 6 TH AND 13 TH
INTRODUCTION OF PROPOSED BUDGET	NOVEMBER 13 TH
ADVERTISEMENT AND INSPECTION PERIOD	NOVEMBER 14 TH – DECEMBER 4 TH
ADOPTION OF BUDGET	DECEMBER 4 TH

**TOWNSHIP OF MOON ~ ALLEGHENY COUNTY
2020 BUDGET WORKSHOPS – PROPOSED SCHEDULE**

Notice is hereby given to residents and all interested parties that the Moon Township Supervisors have scheduled the 2020 Budget Workshop meetings for 6:00pm on Monday, October 7, Wednesday, October 16, and Wednesday October 23. The Township Supervisors intend to introduce the 2020 Budget on Wednesday, November 6th, or Wednesday, November 13th if needed. The proposed budget will be available on or after November 14, 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 Monday, December 4, 2019, 7:00pm at the regular Board meeting.

TOWNSHIP MANAGER,
MOON TOWNSHIP

01 - General Fund



FUND 01 – GENERAL FUND SUMMARY**Revenue Summary**

		ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTED	PROPOSED
ACCT.	DESCRIPTION	2016	2017	2018	2019	2019	2020
01-301	REAL ESTATE TAXES	5,571,981	5,726,169	5,938,245	6,006,057	6,073,375	6,292,000
01-310	ACT 511 TAXES	5,922,353	6,013,225	7,153,961	6,871,500	7,351,762	7,141,200
01-320	LICENSES AND PERMITS	636,590	636,590	636,590	628,500	615,639	609,000
01-330	FINES AND FORFEITURES	89,466	87,086	95,584	90,000	93,402	85,000
01-340	INTEREST AND RENTS	235,013	247,253	284,204	278,892	295,691	146,300
01-350	INTERGOVERNMENTAL	509,656	532,783	584,099	763,694	764,994	600,501
01-357	RAD SALES TAX ALLOCATION	415,356	432,200	440,302	415,000	400,704	420,000
01-360	DEPARTMENTAL FEES	546,763	607,249	728,819	869,997	642,685	597,550
01-380	MISCELLANEOUS REVENUE	26,685	48,386	28,708	21,400	41,296	27,800
01-390	INTERFUND TRANSFER (LFF)	357,507	-	-	-	-	312,098
	TOTAL REVENUE	14,311,370	14,330,940	15,890,511	15,945,040	16,279,547	16,231,449



Expenditure Summary

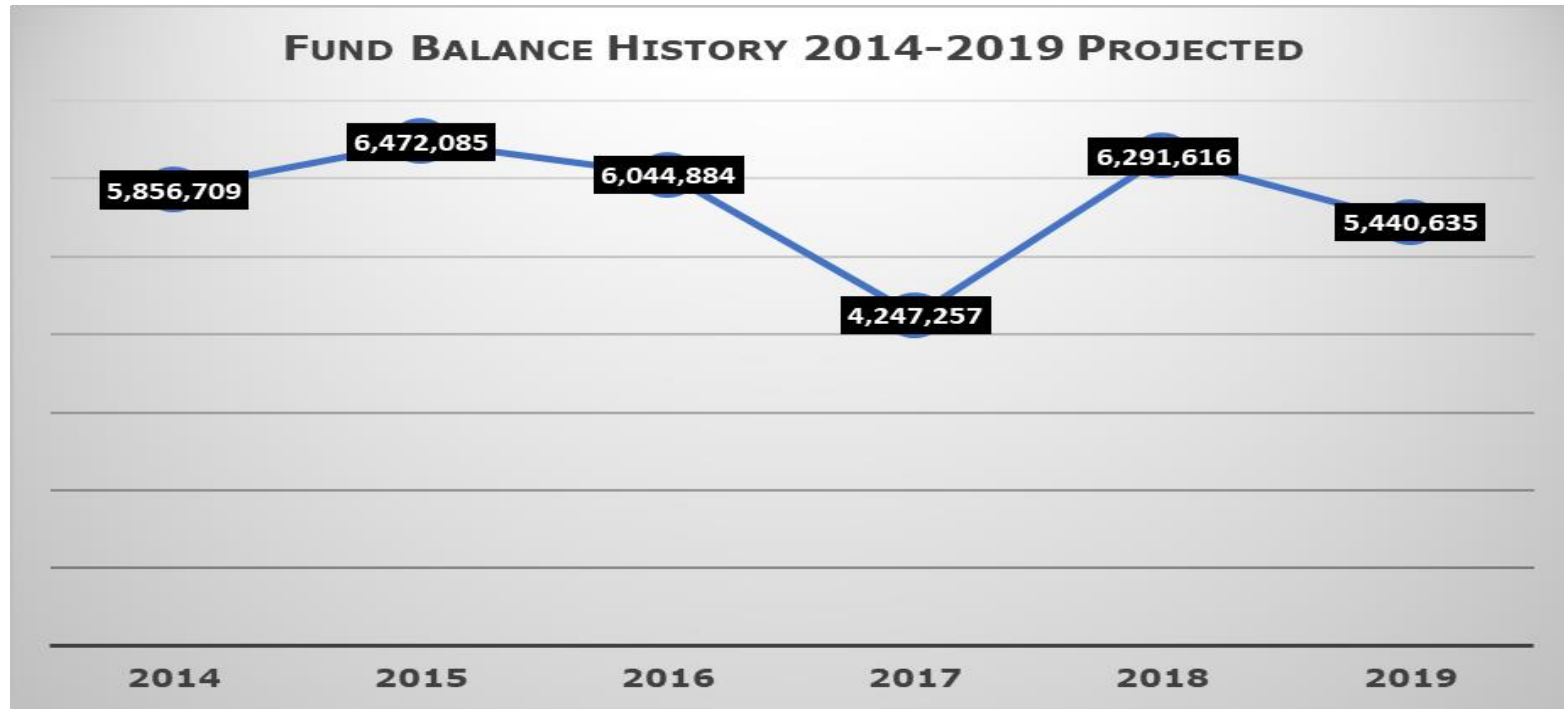
		ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTED	PROPOSED
ACCOUNT	DESCRIPTION	2016	2017	2018	2019	2019	2020
01-400	GOVERNING BODY	46,912	47,245	133,076	261,273	145,750	351,873
01-401	ADMINISTRATION	892,647	773,519	778,588	856,109	781,341	820,801
01-403	TAX COLLECTION	176,628	156,342	209,033	187,250	189,214	189,242
01-404	LEGAL SERVICES	85,989	122,833	100,707	159,000	158,600	163,000
01-407	INFORMATION TECHNOLOGY	129,351	154,894	180,641	206,881	259,041	324,089
01-408	ENGINEERING	15,340	151,477	107,526	75,000	60,431	75,000
01-409	GOVERNMENT BUILDINGS	126,919	83,233	124,867	109,525	69,368	123,335
01-410	POLICE DEPARTMENT	5,683,956	5,298,305	5,583,159	6,124,716	5,297,039	6,092,021
01-411	FIRE DEPARTMENT	197,933	171,056	429,281	394,847	324,047	391,947
01-419	COMMUNITY DEVELOPMENT	550,900	491,307	531,502	580,137	510,739	569,402
01-430	PUBLIC WORKS	1,977,942	2,171,358	2,302,611	2,666,109	2,386,055	2,540,829
01-451	COMMUNITY ENGAGEMENT	-	-	101,545	104,163	100,775	112,375
01-452	RECREATION PROGRAMMING	-	-	516,209	623,572	489,150	674,044
01-454	PARKS OPERATIONS	932,492	965,456	800,917	783,723	818,825	828,720
01-456	LIBRARY	230,707	202,921	184,193	184,300	184,375	204,200
01-457	MOONCREST	21,301	14,292	18,277	24,700	11,343	24,600
01-459	MCA TELEVISION	283,077	290,414	305,500	329,321	315,579	358,216
01-471	DEBT SERVICE	752,188	750,588	794,784	824,760	824,760	826,759
01-486	INSURANCE	209,928	353,461	379,781	417,806	389,502	333,850
01-490	INTERFUND TRANSFERS	2,200,000	4,000,000	1,844,685	2,153,333	2,397,332	1,227,145
	TOTAL GENERAL FUND EXPENDITURES	14,514,210	16,198,703	15,426,881	17,066,524	15,713,266	16,231,449



Expenditures

Fund Balances 2014-2019

YEAR	BEGINNING FUND BALANCE	REVENUE	EXPENSES	DIFFERENCE	ENDING FUND BALANCE	STATUS
2014	6,679,698	13,561,786	12,738,797	822,989	5,856,709	Audited
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	15,782,993	16,633,974	(850,981)	5,440,635	Projected



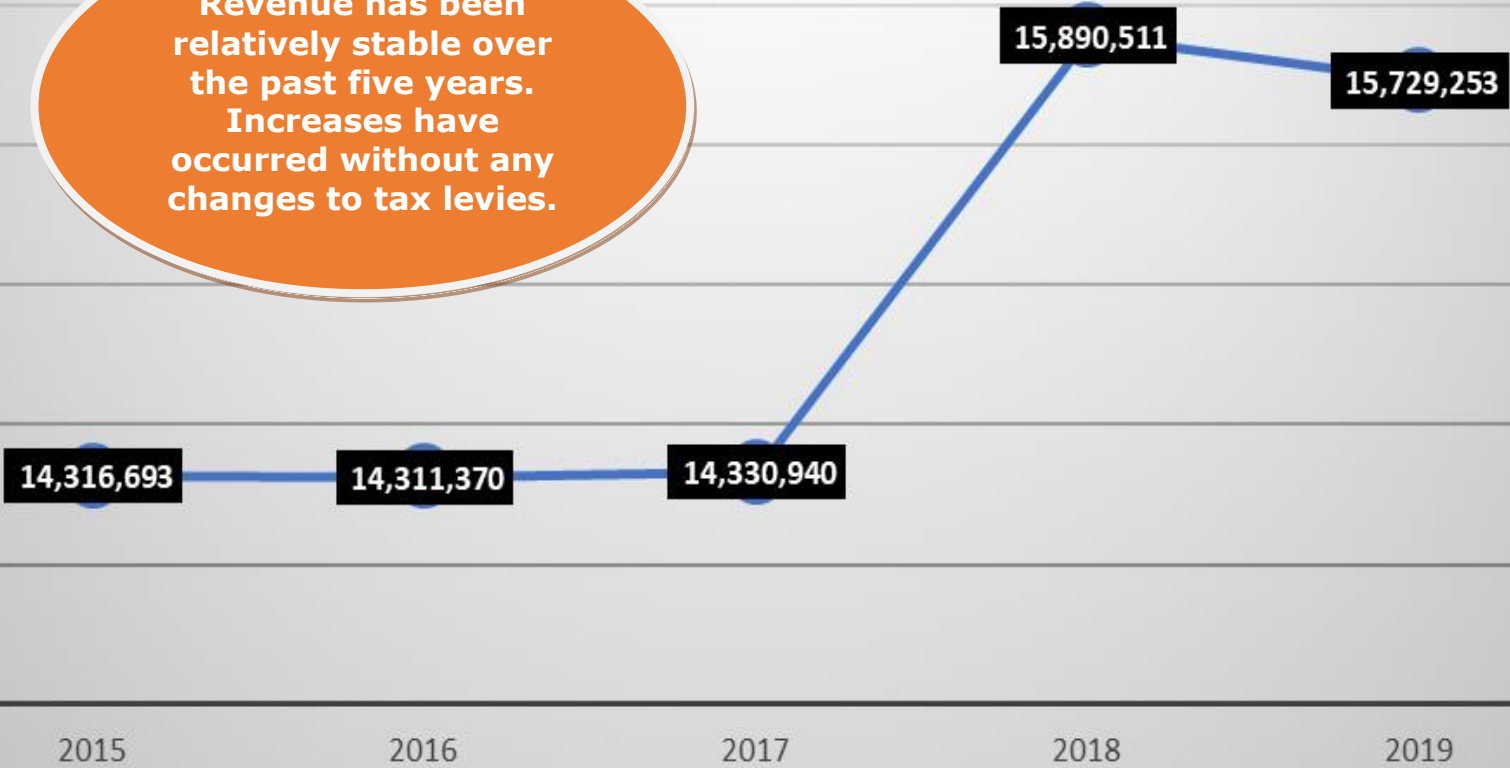
01- General Fund Revenue



FUND 01 – GENERAL FUND REVENUE

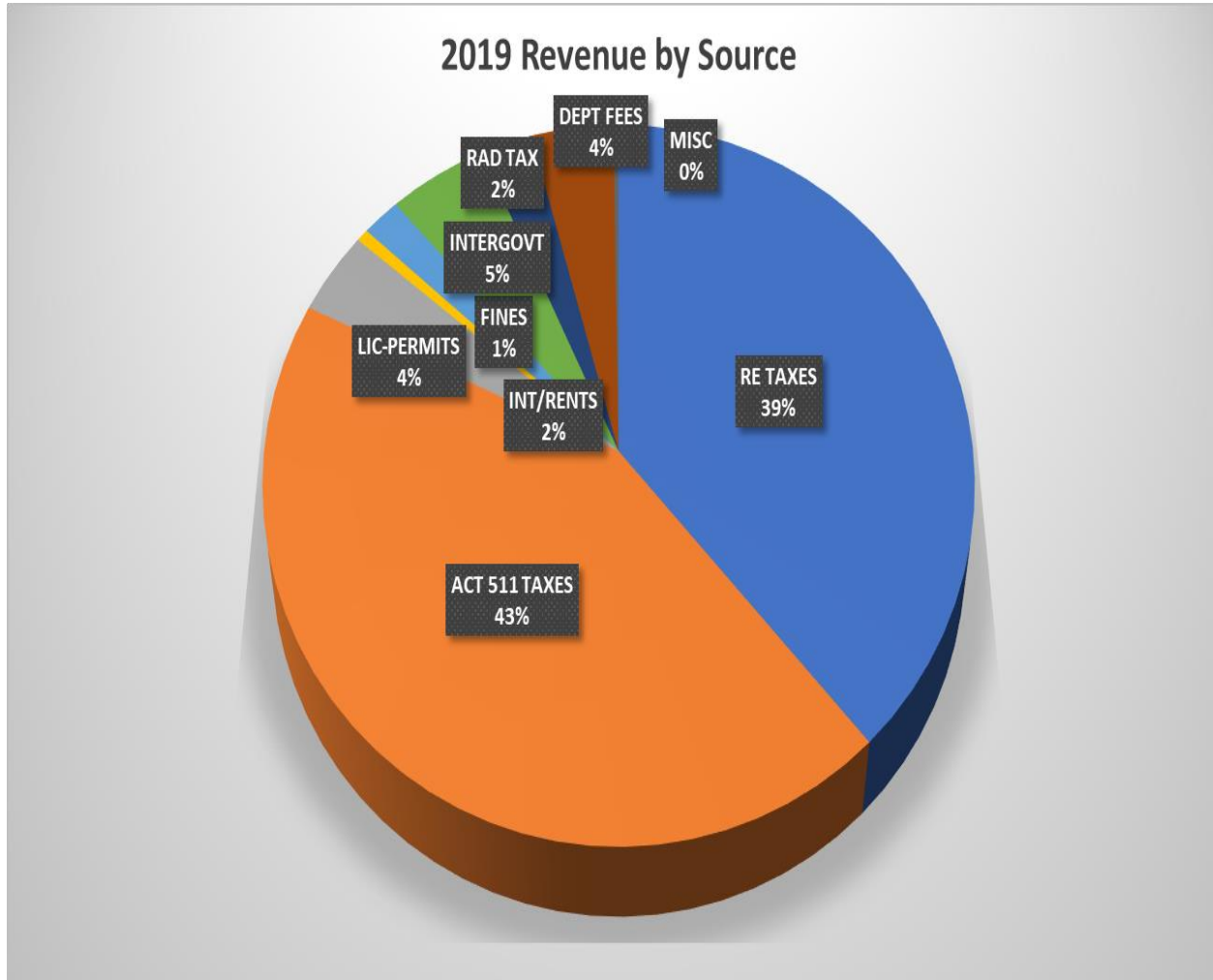
HISTORY OF REVENUE 2015 - 2019

Revenue has been relatively stable over the past five years. Increases have occurred without any changes to tax levies.



General Fund Revenue by Source

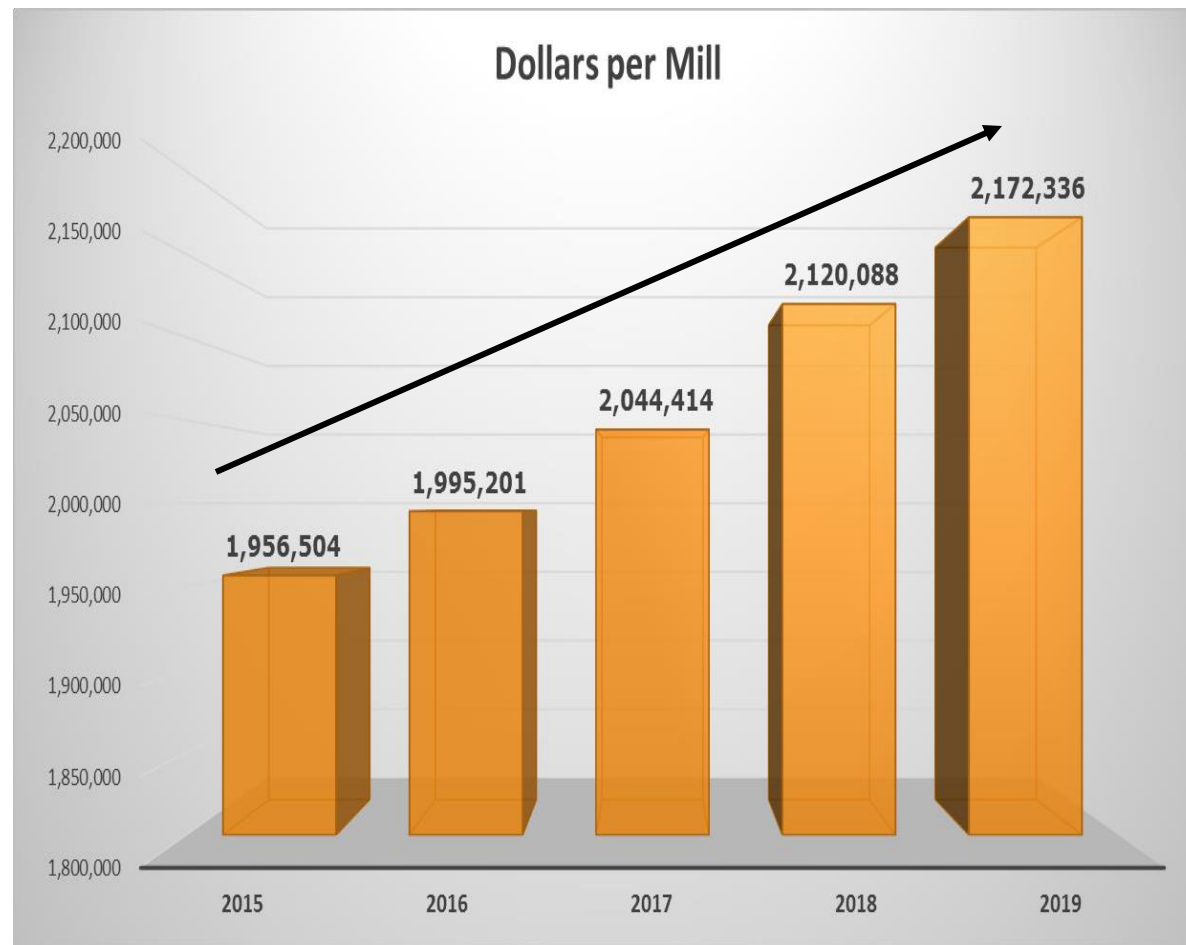
REVENUE BY SOURCE:	In Dollars	% of Total
RE TAXES	6,073,375	38.5%
ACT 511 TAXES	6,801,467	43.1%
LIC-PERMITS	615,639	3.9%
FINES	93,402	0.6%
INT/RENTS	295,691	1.9%
INTERGOVT	764,994	4.8%
RAD TAX	400,704	2.5%
DEPT FEES	642,685	4.1%
MISC	41,296	0.3%
TOTAL REVENUE	15,729,253	100%



Taxes make up about 82% of all revenue. As a result, the Township is highly dependent on Real Estate and Act 511 Taxes which are greatly affected by the overall economy.

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 assessment 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 assessed valuation of \$2,864,158,721 of which \$2,369,359,321 is taxable, as of October 4, 2019. The collection rate is very good, averaging 98% collected. Of the 2.74 mills, 2.54 mills are for general revenue and 0.20 mills is to purchase and maintain fire apparatus, 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 firm of Weiss Burkardt Kramer.



Average Assessment: \$152,900			
	2017	2018	2019
County:	\$723.22	\$723.22	\$723.22
Municipality:	\$418.95	\$418.95	\$418.95
School District:	\$3,104.30	\$3,228.79	\$3,351.57
Average Tax Bill	\$4,246.46	\$4,370.95	\$4,493.73

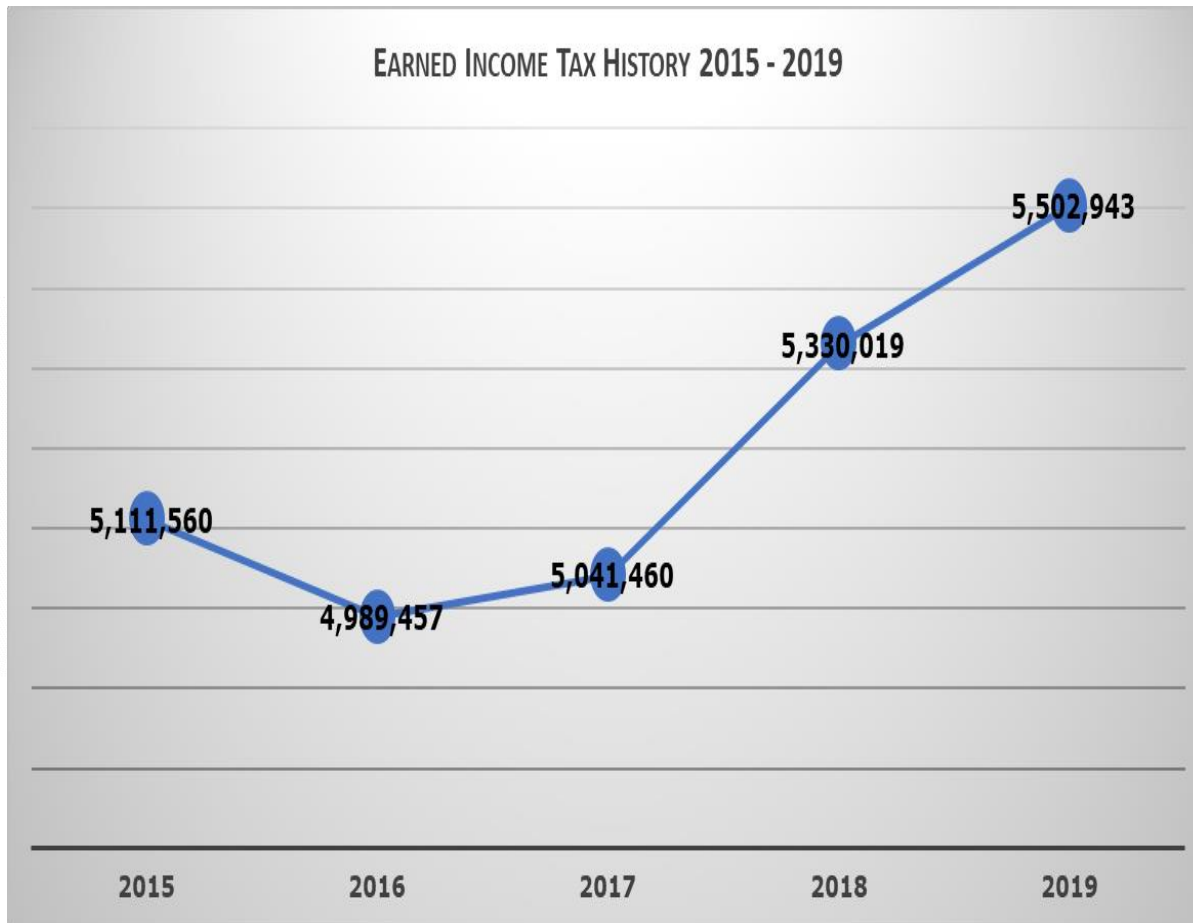
The average property in the Township is assessed at \$152,900 and the average real estate tax bill is \$4,493.73. The Township taxes are the lowest of the three taxing bodies.

Act 511 Taxes -310

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 on a monthly basis less a collection fee. The revenue from this tax fluctuates annually, depending upon the number and price of properties sold.

EARNED INCOME TAX HISTORY 2015 - 2019



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 collected through the collection procedure.

Earned Income Tax collection has increased at about 2.5% per year and is stable and consistent

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.

Cable 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 – contractors 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 to those that are relatively risk-free. In addition, financial institutions are required to collateralize municipal deposits in accordance with state law.

Rents & Leases are rents that come to the Township for rental property owned by the Township.

Intergovernmental Revenue- 355

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.

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 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 2016 is \$41,400.

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.



ACT 205 Municipal Pension State Aid is received from the PA Auditor General's department to assist with funding of the police and non-uniform pension plans. The Commonwealth 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. The Township receives this revenue for performing 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 and Public Works 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 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.



Departmental Earnings fluctuate from year to year. They are largely driven by building permits and reimbursements for police and public works wages.

Recreation - 367

Shelter Rental fees are derived from fees that are charged for the house shelter in Moon Park.

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.

Reimbursement for Police and Public Works Wages are payment for wages for Township contracts and are reported in this category as revenue.

MRM Workers Compensation Refunds are provided for good loss experience and a distribution to municipalities who are in the insurance pool.



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

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.

FUND 01 – GENERAL FUND REVENUE DETAIL

ACCT	DESCRIPTION	ACTUAL 2016 2.74 Mills	ACTUAL 2017 2.74 Mills	ACTUAL 2018 2.74 Mills	BUDGET 2019 2.74 Mills	PROJECTED 2019 2.74 Mills	PROPOSED 2020 2.74 Mills
301	REAL ESTATE TAXES						
301-100	REAL ESTATE TAX CURRENT	5,254,503	5,378,101	5,512,834	5,483,857	5,500,000	5,800,000
301-101	REAL ESTATE TAX - CURRENT FIRE	212,349	223,594	296,207	452,200	433,000	452,000
301-150	REASSESSMENT REFUNDS/REDUCTION	(78,225)	(38,144)	(116,276)	(50,000)	(75,000)	(85,000)
301-200	REAL ESTATE TAX PRIOR YR	59,091	74,045	72,050	50,000	-	-
301-500	REAL ESTATE TAX DELINQ	42,411	62,327	106,551	45,000	171,815	115,000
301-600	REAL ESTATE TAX - INTERIM	81,852	26,247	66,879	25,000	43,560	10,000
	TOTAL REAL ESTATE TAXES	5,571,981	5,726,169	5,938,245	6,006,057	6,073,375	6,292,000
310	ACT 511 TAXES						
310-010	PER CAPITA TAX CURRENT	66,080	67,972	68,968	65,500	70,000	68,000
310-100	REAL ESTATE TRANSFERS	847,835	890,724	908,356	815,000	905,857	815,000
310-200	EARNED INCOME TAX	3,824,786	4,006,416	4,189,536	5,000,000	3,865,127	3,775,000
	PRIOR YEAR EARNED INCOME TAX	1,151,351	1,026,128	1,137,207		-	-
310-250	DELIQ. EARNED INCOME TAX	13,320	8,917	3,275	100,000	1,637,816	1,525,000
310-500	LOCAL SERVICE TAX			835,325	875,000	851,271	850,000
310-600	ADMISSIONS TAX	5,256	4,769	3,118	5,000	13,351	100,000
310-710	MECH DEVICES JUKEBOX	1,200	700	700	1,000	840	700
310-720	MECH DEVICES GAMES	12,525	7,600	7,475	10,000	7,500	7,500
	TOTAL ACT 511 TAXES	5,922,353	6,013,225	7,153,961	6,871,500	7,351,762	7,141,200

ACCT	DESCRIPTION	ACTUAL 2016	ACTUAL 2017	ACTUAL 2018	BUDGET 2019	PROJECTED 2019	PROPOSED 2020
321	LICENSES AND PERMITS						
321-450	BUSINESS LICENSES	375	375	375	500	557	500
321-610	TRANSIENT RETAILERS	695	695	695	1,000	1,000	500
321-800	CABLE TV FRANCHISE FEES	573,255	573,255	573,255	575,000	560,502	560,000
321-810	CABLE TV SUPPORT FEES	42,480	42,480	42,480	42,000	42,480	42,000
322-820	ROAD ENCROACHMENT	19,785	19,785	19,785	10,000	11,100	6,000
	TOTAL LICENSES AND PERMITS	636,590	636,590	636,590	628,500	615,639	609,000
331	FINES AND FORFEITURES						
331-110	MOTOR VIOLATIONS	65,269	65,458	76,794	65,000	71,287	65,000
331-120	ORDINANCE VIOLATIONS	24,197	21,628	18,790	25,000	22,115	20,000
	TOTAL FINES AND FORFEITURES	89,466	87,086	95,584	90,000	93,402	85,000
341	INTEREST AND RENTS						
341-000	INTEREST EARNINGS	9,358	17,837	40,887	35,000	51,799	45,000
342-200	RENTAL OF BUILDINGS	58,513	62,274	54,945	55,000	55,000	30,000
342-300	LEASE-MTRA	167,142	167,142	167,142	167,142	167,142	50,000
342-310	LEASE-VERIZON WIRELESS			11,681	11,500	11,500	11,500
342-315	LEASE-T-MOBILE			9,548	10,250	10,250	9,800
	TOTAL INTEREST AND RENTS	235,013	247,253	284,204	278,892	295,691	146,300

ACCT	DESCRIPTION	ACTUAL 2016	ACTUAL 2017	ACTUAL 2018	BUDGET 2019	PROJECTED 2019	BUDGET 2020
350	INTERGOVERNMENTAL						
354-020	D.A.R.E GRANT	400	3,400		-	2,895	2,000
354-030	STATE SNOW REMOVAL	50,521	58,512	70,624	60,852	60,000	60,000
354-036	NCHSN INC. GRANT	11,534	7,869	12,418	-	9,900	-
354-037	POLICE SPECIAL EQUIPMENT GRANTS				-	1,000	-
355-010	PUBLIC UTILITY TAX	14,031	12,721	12,905	12,750	12,042	12,000
355-020	INTERCHANGE UTILITY REIMBMT	15,063	6,075	9,126	15,000	15,614	9,000
355-050	MEIT Insurance Subsidy	13,875	6,711	7,945	8,000	8,000	8,000
355-060	PA ONE CALL MUNICIPAL REBATE	348	447	364	350	460	460
355-070	PSATS UC DIVIDENDS	733	1,757	2,526	1,000	1,000	1,000
355-071	FOREIGN FIRE INSURANCE				162,047	162,047	162,047
355-080	BEVERAGE LICENSES	8,100	8,460	9,240	8,000	9,300	5,000
355-120	ACT 205 State Pension Aid	380,744	408,505	440,483	477,808	466,115	322,000
355-130	COUNTY SNOW REMOVAL	9,791	10,085	10,387	10,387	11,036	10,994
355-450	REIMBURSE CROSSING GUARDS	4,515	8,242	8,083	7,500	5,585	8,000
	TOTAL INTERGOVERNMENTAL	509,656	532,783	584,099	763,694	764,994	600,501
357	RAD SALES TAX ALLOCATION						
357-050	TOTAL SALES TAX ALLOCATION	415,356	432,200	440,302	415,000	400,704	420,000
360	DEPARTMENTAL FEES						
361-340	ZONING HEARING	6,820	(2,700)		2,000	3,028	1,250
361-350	ZONING/FILING FEES-LAND DEV.	15,050	15,100	9,250	10,000	13,638	10,000
361-510	SALE OF MAPS	10	10	195	100	480	100
361-520	MISC-SALE OF ORDINANCES	50			100	180	100

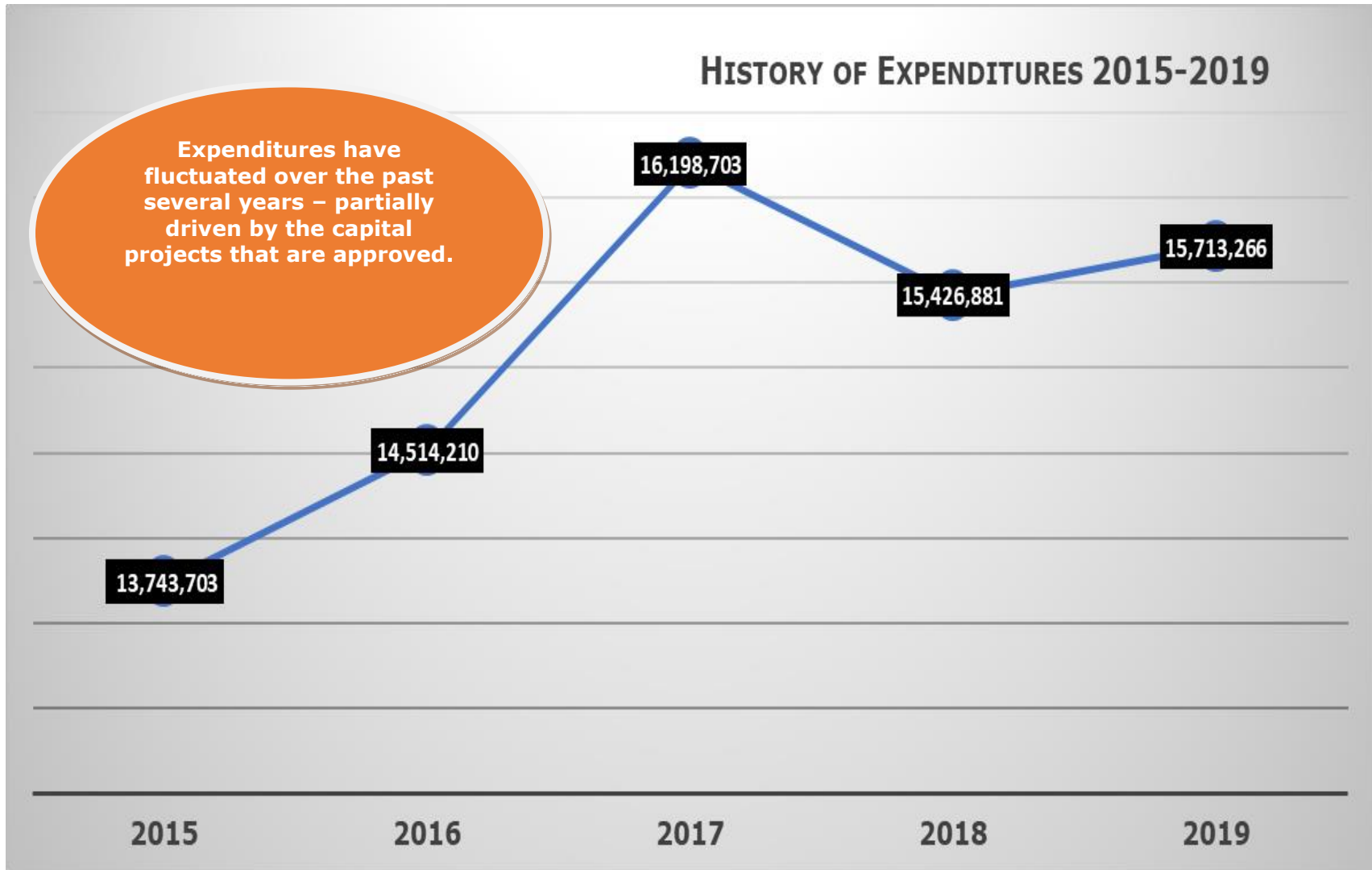
ACCT	DESCRIPTION	ACTUAL 2016	ACTUAL 2017	ACTUAL 2018	BUDGET 2019	PROJECTED 2019	BUDGET 2020
360	DEPARTMENTAL FEES (cont.)						
361-530	RIGHT TO KNOW COLLECTIONS				150	108	100
362-110	POLICE-ACCIDENT REPORTS	35	25	96	10,500	14,898	10,000
362-120	POLICE-ALARMS FEES	11,865	10,505	11,080	8,000	6,720	8,000
362-140	POLICE-DISPATCH SERVICES	7,235	7,250	7,340	14,000	16,200	10,000
362-150	POLICE-REIMBURSABLE OVERTIME	10,670	11,000	16,000	50,000	35,617	25,000
	SRO GRANT REIMBURSEMENT	74,951	44,353	66,897	-	-	-
362-161	MASD SRO Reimbursement		59,755	30,000	98,256	98,256	75,000
362-162	FEDEX REIMBURSEMENT			68,994	190,891	42,125	75,000
	DOJ PROCEEDS	16,372	1,031		-	3,415	-
362-171	STATE FUNDS/GRANTS	52,175	62,128	49,886	50,000	30,000	-
362-410	BUILDING PERMITS	163,815	170,260	167,608	175,000	104,184	100,000
362-411	REINSPECTION FEES	1,010	240	540	500	288	500
362-412	SIGN PERMITS				4,000	7,049	4,000
	DCED BUILDING PERMIT CHARGES	24	1,396	153	-	1,952	-
362-420	ELECTRIC INSPECTION FEES	16,089	15,364	17,970	15,000	15,577	15,000
362-430	RENTAL INSPECTION FEES	1,380	940	1,740	500	1,308	1,500
362-440	RECYCLING REBATE	3,549	4,998	4,075	3,500	240	4,000
362-450	ACT 13 REIMBURSEMENT	9,482	9,312	12,876	12,500	14,411	12,500
367-401	REC FAC-PARK SHELTERS	19,402	16,785	15,285	18,000	19,000	18,000
367-402	REC FAC-ABC PERMITS	4,920	5,190	4,755	5,000	5,000	5,000
367-403	REC FAC-ROBIN HILL	36,440	37,774	42,375	37,000	30,422	35,000
367-406	RECREATIONAL PROGRAMMING	60,676	93,672	171,120	125,000	147,000	150,000
367-407	PARKS GIFTS & FUND RAISING	24,554	36,364	14,550		-	-
367-408	VENDOR FEES-PARKS	875	1,245	4,650	4,000	5,500	5,000
367-409	ROBIN HILL PROGRAMMING	536			30,000	19,786	25,000
	PARK CONCESSIONS	594	629	1,388	-	1,142	1,500

ACCT	DESCRIPTION	ACTUAL 2016	ACTUAL 2017	ACTUAL 2018	BUDGET 2019	PROJECTED 2019	BUDGET 2020
360	DEPARTMENTAL FEES (cont.)						
367-411	RENTAL - ATHLETIC FACILITIES	1,885	2,075	4,030	2,000	3,036	2,000
367-412	FARMER'S MARKET	2,889	1,714	2,186	2,000	1,500	2,000
367-410	MEETING COSTS-REIMBURSABLE	1,750		3,600	1,000	126	1,000
367-800	MCATV SPONSORSHIP	1,660	835	180	1,000	498	1,000
	TOTAL DEPARTMENTAL FEES	546,763	607,249	728,819	869,997	642,685	597,550
380	MISCELLANEOUS REVENUE						
380-010	MISC. REVENUE		2,799	1,192	500	-	500
383-110	LIEN LETTERS	10,980	9,630	9,860	10,000	10,932	10,000
391-000	SALE OF TOWNSHIP PROPERTY		1,076	642	1,500	10	1,500
391-010	SALE/REPLACEMENT OF STREET SIGNS	723	5,028	6,026	1,000	-	1,000
391-020	BUS SHELTER REVENUE	8,400	8,400	8,400	8,400	9,800	9,800
395-000	REFUND PRIOR YEAR EXPENSES	6,582	21,453	2,588	-	20,554	5,000
	TOTAL MISCELLANEOUS REVENUE	26,685	48,386	28,708	21,400	41,296	27,800
390	INTERFUND TRANSFERS						
	Transfer from the Liquid Fuels Fund	352,782	357,507	-	-	-	-
	Transfer from Storm Water Fund	-	-	-	-	-	312,098
	TOTAL INTERFUND TRANSFERS	352,782	357,507	-	-	-	312,098
	TOTAL GENERAL FUND REVENUES	14,306,645	14,688,448	15,890,511	15,945,040	16,279,547	16,231,449

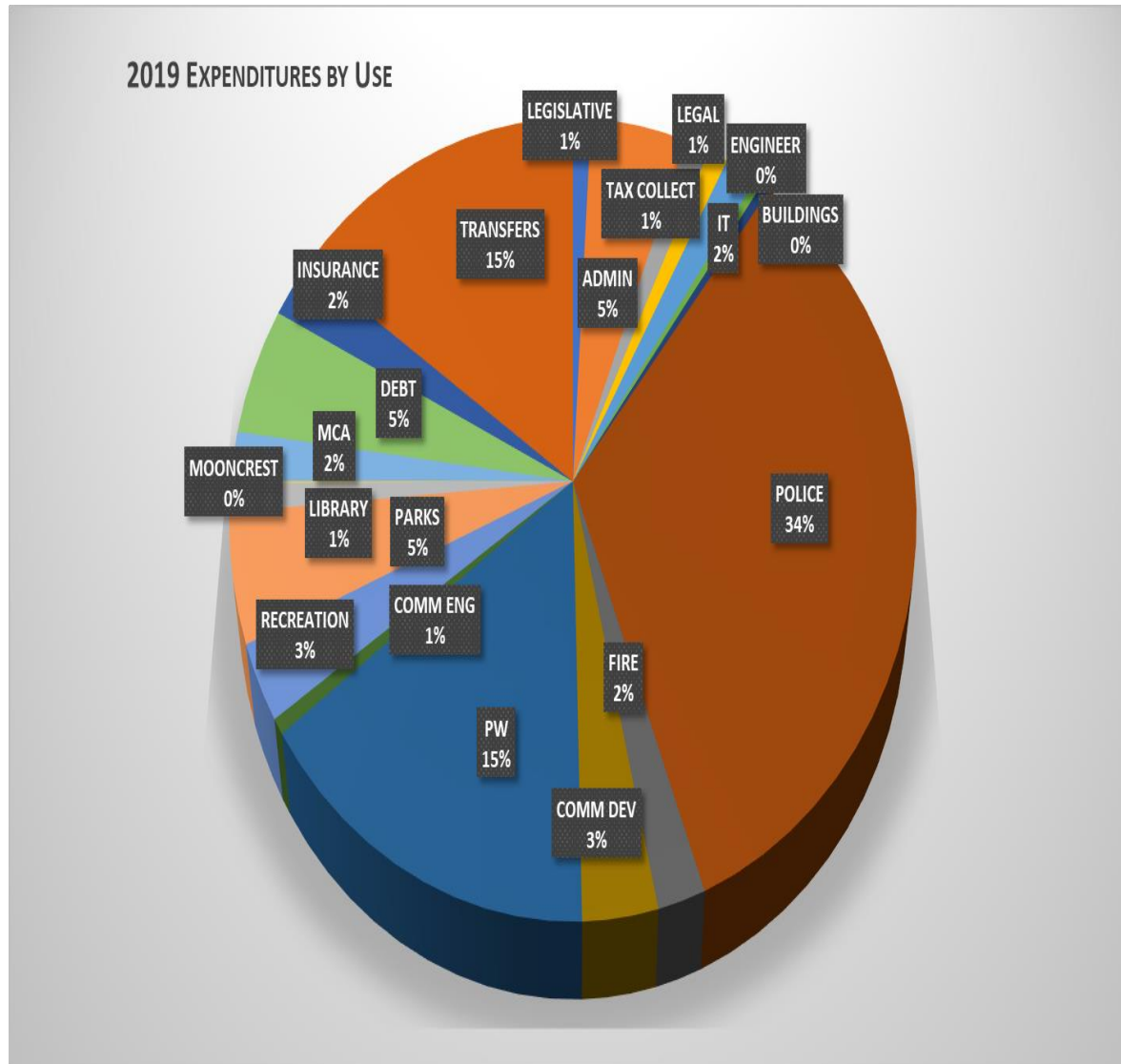
01 - General Fund Expenditures



FUND 01 – GENERAL FUND EXPENDITURES



General Fund Expenditures by Use



EXPENDITURES BY USE	IN DOLLARS	% OF TOTAL
LEGISLATIVE	145,750	0.9%
ADMIN	781,341	5.0%
TAX COLLECT	189,214	1.2%
LEGAL	158,600	1.0%
IT	259,041	1.6%
ENGINEER	60,431	0.4%
BUILDINGS	69,368	0.4%
POLICE	5,297,039	33.7%
FIRE	324,047	2.1%
COMM DEV	510,739	3.3%
PW	2,386,055	15.2%
COMM ENG	100,775	0.6%
RECREATION	489,150	3.1%
PARKS	818,825	5.2%
LIBRARY	184,375	1.2%
MOONCREST	11,343	0.1%
MCA	315,579	2.0%
DEBT	824,760	5.2%
INSURANCE	389,502	2.5%
TRANSFERS	2,397,332	15.3%
TOTAL EXPENDITURES	15,713,266	100.0%



01 - General Fund Expenditure Detail

Governing Body

The governing body of the Township of Moon is made up of a five (5) member Board that performs the legislative functions as outlined in the Township Code. The Supervisors are elected and serve four-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 conduct Committee Meetings throughout the month and a regular Council Meeting on the first Wednesday of each month, and a working session 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 Council 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 and Clerical 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, 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 also 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 Council.

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 are included for the monthly retainer that ensures that the Township Engineer is available for any street or sewer issues and for attendance at the regular Council meeting. 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 contracted 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 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. This amount is set by contract.

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. For 2017, leases for vehicles will be paid from this category.

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



Fire Department - 411

The Township's fire services are provided by the Moon Volunteer Fire Department. Providing fire and emergency medical first responder coverage for Moon there are currently over 40 members who volunteer their services.

Workers Compensation is 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 Council.

Public Works, Highway, Roads & Maintenance - 430

Salary-Department Head – Support Staff, and Salary & Wages - Operations 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.



Parks 451-458

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

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

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

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

Library Contribution captures the expense for the annual contribution to the Library. In 2020, the contribution is expected to be \$184,000.

Library expenses related to utilities are also included in this category.

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.

MCA Television 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 - 480

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	TITLE	ACTUAL 2016	ACTUAL 2017	ACTUAL 2018	BUDGET 2019	PROJECTED 2019	PROPOSED 2020
400	LEGISLATIVE						
0400-110	SALARY - ELECTED OFFICIALS	20,500	20,500	20,500	20,500	20,500	20,500
0400-140	SALARY ADJUSTMENT	-	-	-	67,305	67,305	161,805
0400-161	SOCIAL SECURITY TAXES	-	-	1,568	1,568	1,568	1,568
0400-210	GENERAL MATERIALS & SUPPLIES	-	-	50	500	497	500
0400-310	PROFESSIONAL SERVICES	-	-	1,050	1,000	-	1,000
0400-373	SAFETY COMMITTEE EXPENSE	-	1,884	3,364	7,500	678	5,000
0400-375	MARKETING	-	6	59,838	100,000	15,894	100,000
0400-420	DUES/MEMBERSHIPS/SUBSCRIPTIONS	2,900	2,900	24,890	17,900	10,041	20,000
0400-460	TRAINING & EDUCATION	-	-	2,097	15,000	2,473	12,000
0400-743	TOWNSHIP COMMUNICATIONS INTERGOVERNMENTAL	19,511	17,900	18,278	25,000	20,364	22,000
0400-845	COOPERATION	4,000	4,055	1,442	5,000	6,430	7,500
	TOTAL LEGISLATIVE	46,912	47,245	133,076	261,273	145,750	351,873
401	ADMINISTRATION						
0401-130	SALARY-DEPARTMENT HEAD	276,900	201,754	209,247	207,592	211,198	219,109
0401-140	SALARY - SUPPORT STAFF	242,148	45,644	44,120	79,055	66,270	55,260
0401-145	SALARY-FINANCE DEPARTMENT	-	173,719	188,971	184,902	181,270	192,896
0401-160	NON-UNIFORM PENSION	49,850	39,537	42,622	47,477	44,212	45,393
0401-161	SOCIAL SECURITY TAXES	43,790	36,039	35,872	39,577	38,028	36,752
0401-162	UNEMPLOYMENT COMPENSATION	1,893	1,459	1,344	1,440	1,465	1,425
0401-163	GROUP LIFE, HEALTH INSURANCE	115,252	111,602	106,432	120,260	111,048	97,912
0401-165	EMPLOYEE ASSISTANCE / DEF COMP	5,570	7,496	7,762	7,993	6,811	4,388

ACCT	TITLE	ACTUAL 2016	ACTUAL 2017	ACTUAL 2018	BUDGET 2019	PROJECTED 2019	PROPOSED 2020
401	ADMINISTRATION (cont.)						
0401-166	POST EMPLOYMENT HEALTH BENEFIT	5,233	4,140	4,286	4,808	-	4,571
0401-210	GENERAL MATERIALS & SUPPLIES	14,321	14,292	11,715	15,000	15,688	15,000
0401-260	MINOR EQUIPMENT	96	447	-	8,000	6,580	8,000
0401-311	AUDITING SERVICES	5,415	5,323	5,773	6,250	6,250	6,250
0401-313	APPRAISAL COSTS	6,348	1,760	1,760	1,760	1,885	1,900
0401-315	FINANCE CHARGES	218	50	1,561	250	184	250
0401-325	POSTAGE	2,913	3,250	2,876	4,000	3,422	4,000
0401-337	VEHICLE EXP & MILEAGE	250	384	1,017	500	1,243	1,250
0401-338	VEHICLE MAINTENANCE	900	1,367	1,067	1,250	-	1,250
0401-341	ADVERTISING / PRINTING / MARKETING	3,663	2,457	5,691	5,000	7,672	5,500
0401-345	CODIFICATION	31	995	6,697	995	1,194	4,495
0401-350	INSURANCE & BONDING	5,944	3,824	1,050	4,500	1,260	2,500
0401-351	COMMERCIAL PROPERTY DEDUCTIBLE	14,222	-	-	3,000	-	3,000
0401-359	SDBBR LIABILITY	1,300	975	-	1,200	-	1,200
0401-361	ELECTRICITY	13,048	10,320	12,832	16,500	11,689	14,500
0401-362	HEATING - GAS	4,490	4,876	5,611	6,200	3,682	6,000
0401-363	WATER & SEWER	905	847	1,299	2,000	911	1,800
0401-370	EQUIPMENT MAINTENANCE & CONTRACTS	16,437	17,798	21,262	17,500	16,221	17,500
0401-371	WEBSITE ENHANCEMENT	5,400	5,400	5,670	5,400	1,000	5,000
0401-373	BUILDING MAINTENANCE	25,827	19,459	21,218	25,000	12,758	25,000
0401-384	RENTAL OF EQUIPMENT	-	-	-	200	200	200
0401-420	DUES/MEMBERSHIPS/SUBSCRIPTIONS	18,502	22,327	4,478	7,500	12,045	7,500
0401-460	STAFF DEVELOPMENT	4,929	24,899	17,749	20,000	12,951	20,000

ACCT	TITLE	ACTUAL 2016	ACTUAL 2017	ACTUAL 2018	BUDGET 2019	PROJECTED 2019	PROPOSED 2020
401	ADMINISTRATION (cont.)						
0401-742	EQUIPMENT PURCHASE	-	-	-	3,000	-	3,000
0401-745	HOLIDAY/EVENT FUND	6,852	11,080	8,604	8,000	4,203	8,000
	TOTAL ADMINISTRATION EXPENSES	892,647	773,519	778,588	856,109	781,341	820,801
403	TAX COLLECTION						
0403-050	COG PYMT-RAD TAX (ACT 180 OF 1972)	-	-	1,274	-	-	-
0403-114	SALARY - REAL ESTATE TAX COLLECTOR COMMISSION ON DELINQUENT RE	45,496	36,910	37,672	38,000	41,831	28,000
0403-115	COLLECTIONS	9,497	4,107	18,439	7,500	18,242	7,500
0403-140	COMMISSION ON ADMISSION COLLECTIONS	165	143	76	500	267	400
0403-145	COMMISSION ON LST COLLECTIONS	-	-	16,719	16,000	10,908	16,000
0403-161	PAYROLL - REAL ESTATE TAX COLLECTOR	-	-	-	-	-	2,142
0403-210	OFFICE EXPENSES	153	40	114	250	-	8,700
0403-211	COMMISSION ON CURRENT EIT	90,994	92,682	97,707	95,000	90,922	95,000
0403-212	REAL ESTATE TAX FORMS	14,963	15,598	16,476	16,000	5,556	16,000
0403-314	LEGAL SERVICES	6,820	-	12,480	6,250	14,871	6,250
0403-325	POSTAGE	-	0	5	250	-	250
0403-353	TAX COLLECTOR BONDS	1,362	1,362	1,514	1,500	1,817	1,500
0403-355	ACT 32 COSTS	1,176	-	1,331	0	-	1,500
0403-370	CONTRACTED SERVICES RE TAX INTERIMS	6,000	5,500	6,500	6,000	4,800	6,000
	TOTAL TAX COLLECTION EXPENSES	176,628	156,342	209,033	187,250	189,214	189,242

ACCT	TITLE	ACTUAL 2016	ACTUAL 2017	ACTUAL 2018	BUDGET 2019	PROJECTED 2019	PROPOSED 2020
404	LEGAL SERVICES						
0404-314	LEGAL SERVICES - SOLICITOR	80,028	96,158	71,427	100,000	117,104	105,000
0404-317	LEGAL SERVICES - LABOR	-	9,616	3,143	1,500	-	3,000
0404-318	LEGAL SERVICES - SPECIAL COUNCIL	-	7,196	4,285	50,000	31,094	40,000
0404-319	LEGAL SERVICES - ZONING	5,961	9,864	21,852	7,500	10,402	15,000
	TOTAL LEGAL EXPENSES	85,989	122,833	100,707	159,000	158,600	163,000
407	INFORMATION TECHNOLOGY						
0407-220	SOFTWARE & HARDWARE	65,654	61,583	91,062	89,149	75,751	130,700
0407-250	EQUIPMENT & MAINTENANCE	5,180	6,890	7,318	22,000	52,090	105,000
0407-320	TELEPHONE	58,517	79,399	69,948	67,100	82,066	68,389
0407-450	SECURITY MONITORING		7,022	12,313	28,632	49,133	20,000
	TOTAL IT EXPENSES	129,351	154,894	180,641	206,881	259,041	324,089
408	ENGINEERING SERVICES						
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	-	-	-
0408-163	GROUP LIFE, HEALTH INSURANCE	-	20,376	5,118	-	-	-
0408-320	ENGINEERING FEES	15,340	15,607	64,782	75,000	60,431	75,000
0408-321	TELEPHONE	-	982	434	-	-	-
0408-337	VEHICLE OPER./EXP. - PROF. STAFF	-	49	-	-	-	-
0408-420	DUES/MEMBERSHIPS/SUBSCRIPTIONS	-	65	65	-	-	-
0408-460	STAFF DEVELOPMENT	-	177	-	-	-	-
	TOTAL ENGINEERING EXPENSES	15,340	151,477	107,526	75,000	60,431	75,000

	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTED	PROPOSED
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ACCT	TITLE	2016	2017	2018	2019	2019	2020
409	GOVERNMENT BUILDINGS						
0409-200	CLEANING/GENERAL SUPPLIES	52,194	79,828	75,795	53,525	33,579	75,385
0409-260	MINOR EQUIPMENT	-	-	297	-	-	-
0409-337	VEHICLE OPER./EXP. - PROF. STAFF	-	-	4,169	4,000	2,763	4,000
0409-361	ELECTRICITY	-	-	19,632	19,500	14,605	14,250
0409-362	HEATING - GAS	-	-	8,521	9,000	4,931	6,500
0409-363	WATER & SEWER	-	-	4,270	3,500	1,301	3,200
0409-373	BUILDINGS MAINTENANCE	74,725	3,405	12,184	20,000	12,190	20,000
	TOTAL BUILDING EXPENSES	126,919	83,233	124,867	109,525	69,368	123,335
410	POLICE DEPARTMENT						
0410-122	SALARY-DEPARTMENT HEAD	281,964	268,034	259,647	269,513	266,261	269,121
0410-132	SALARY-SWORN OFFICERS	3,200,441	3,000,598	2,974,134	3,397,450	2,978,511	3,433,573
0410-135	REIMBURSABLE OVERTIME	94,525	52,288	78,010	50,000	54,597	50,000
0410-136	DWI GRANT	40,998	39,022	42,016	55,000	35,000	35,000
0410-140	SALARY-DESK PERSONNEL	308,159	318,982	353,998	396,630	373,390	416,390
0410-141	SALARY-IT SUPPORT	-	7,456	28,237	68,911	39,450	61,573
0410-145	SALARY-ADMINISTRATIVE STAFF	92,328	95,025	99,886	99,323	114,850	95,606
0410-160	UNIFORM PENSION	526,936	415,288	568,878	321,355	321,355	373,935
0410-161	SOCIAL SECURITY TAXES	77,196	79,193	84,865	97,100	87,535	98,650
0410-162	UNEMPLOYMENT COMPENSATION	7,827	8,477	8,341	8,192	9,281	8,740
0410-163	GROUP LIFE, HEALTH INSURANCE	538,285	531,539	559,963	722,548	514,733	653,920
0410-166	POST EMPLOYMENT HEALTH BENEFIT	24,883	26,746	25,816	30,391	28,000	31,963
0410-174	IN-SERVICE TRAINING	16,943	15,717	17,995	22,000	16,661	20,000

ACCT	TITLE	ACTUAL 2016	ACTUAL 2017	ACTUAL 2018	BUDGET 2019	PROJECTED 2019	PROPOSED 2020
410	POLICE DEPARTMENT (cont.)						
0410-210	GENERAL SUPPLIES & MATERIALS	17,614	20,349	13,858	18,000	16,481	18,000
0410-211	D.A.R.E. SUPPLIES	8,873	4,306	11,665	8,500	1,025	7,500
0410-231	VEHICLE GASOLINE	45,002	57,871	71,834	85,000	68,422	85,000
0410-237	BODY ARMOR	3,000	3,000	3,000	7,500	25,717	4,000
0410-238	UNIFORMS	28,831	40,763	37,421	60,000	45,112	50,000
0410-239	UNIFORM CLEANING	5,075	4,638	4,375	5,500	5,565	5,000
0410-242	AMMUNITION & SUPPLIES	17,037	15,154	21,843	19,500	1,140	19,500
0410-249	CRIME PREVENTION	1,804	2,813	318	1,800	286	1,600
0410-251	TIRES-POLICE VEHICLES	5,989	6,951	7,132	7,500	4,254	7,500
0410-260	MINOR EQUIPMENT	5,652	6,607	2,488	7,000	1,212	7,000
0410-310	PROFESSIONAL SERVICES	-	-	3,500	10,000	977	5,000
0410-314	LEGAL SERVICES	22,354	26,900	32,325	40,000	998	35,000
0410-316	ANIMAL CONTROL	13,512	14,509	12,590	15,000	12,090	13,000
0410-321	TELEPHONE	54,617	48,328	57,381	55,000	64,493	52,500
0410-325	POSTAGE	1,392	1,193	1,478	1,500	440	1,500
0410-327	RADIO MAINTENANCE & CONTRACTS	11,414	10,768	10,660	15,000	9,272	13,000
0410-328	VIDEO SYSTEMS MAINT & CONTRACTS	-	-	-	5,000	5,712	6,500
0410-338	VEHICLE MAINTENANCE	35,069	34,196	26,709	37,500	37,754	35,000
0410-341	ADVERTISING / PRINTING / MARKETING	516	1,166	500	1,000	1,019	1,000
0410-351	COMMERCIAL PROPERTY DEDUCTIBLE	13,223	-	-	3,000	1,000	3,000
0410-355	AUTO FLEET INSURANCE DEDUCTIBLE	19,237	-	-	3,000	1,000	3,000
0410-358	PUBLIC OFFICIALS LIABILITY INS DEDUCTIBLE	17,276	-	-	1,000	1,000	1,000
0410-359	SDBBR LIABILITY	26,792	24,898	23,375	13,775	10,125	13,775
0410-361	ELECTRICITY	15,741	14,665	14,232	17,000	12,991	15,000

ACCT	TITLE	ACTUAL 2016	ACTUAL 2017	ACTUAL 2018	BUDGET 2019	PROJECTED 2019	PROPOSED 2020
410	POLICE DEPARTMENT (cont.)						
0410-362	HEATING - GAS	5,005	5,495	6,530	6,500	4,422	6,500
0410-363	WATER & SEWER	882	898	1,020	1,100	1,125	1,100
0410-370	EQUIPMENT MAINTENANCE & CONTRACTS	26,516	27,103	30,274	51,000	44,500	29,000
0410-372	IT	31,578	22,326	34,488	32,000	25,786	32,000
0410-373	BUILDING MAINTENANCE	6,790	9,401	8,349	17,000	12,131	12,000
0410-400	COURT MILEAGE/PARKING	7,413	6,539	7,269	8,000	9,118	8,500
0410-401	SPECIAL UNIT EXPENSES	681	280	265	1,500	1,840	1,500
0410-420	DUES/MEMBERSHIPS/SUBSCRIPTIONS	6,757	6,617	7,895	7,000	11,909	33,500
0410-450	CROSSING GUARDS	13,461	14,350	14,431	15,128	14,492	8,575
0410-460	STAFF DEVELOPMENT	4,371	7,859	6,350	9,000	4,006	7,500
	TOTAL POLICE EXPENSES	5,683,956	5,298,305	5,583,159	6,124,716	5,297,039	6,092,021
411	FIRE DEPARTMENT						
0411-150	FACILITY SERVICES	16,565	-	-	-	-	-
0411-174	FIRE TRAINING	-	4,272	-	5,000	348	3,500
0411-210	GENERAL SUPPLIES & MATERIALS	440	469	1,389	1,500	940	1,500
0411-215	FIRE PREVENTION PROGRAMS	339	-	-	3,000	-	2,500
0411-231	GASOLINE-FIRE TRUCKS	730	741	2,044	2,000	1,202	2,000
0411-232	DIESEL-FIRE TRUCKS	9,767	4,899	26,545	13,000	7,483	15,000
0411-241	SPECIAL EVENTS SECURITY	1,136	966	3,191	2,000	2,896	-
0411-250	FIRE COMPANY-GENERAL EXPENSES	5,247	8,842	19,575	8,000	4,345	8,000
0411-260	MINOR EQUIPMENT	15,311	8,518	18,139	20,000	2,179	20,000
0411-316	FIRE CODES	-	-	94	1,200	-	1,000

ACCT	TITLE	ACTUAL 2016	ACTUAL 2017	ACTUAL 2018	BUDGET 2019	PROJECTED 2019	PROPOSED 2020
411	FIRE DEPARTMENT (cont.)						
0411-320	ENGINEERING FEES	-	326	-	-	-	-
0411-325	POSTAGE	175	51	116	200	31	200
0411-338	VEHICLE MAINTENANCE	37,660	30,911	49,557	40,000	9,761	40,000
0411-351	COMMERCIAL PROPERTY DEDUCTIBLE	3,925	-	32	3,000	-	3,000
0411-355	AUTO FLEET INSURANCE DEDUCTIBLE	-	-	-	3,000	-	3,000
0411-361	ELECTRICITY	21,477	20,913	21,611	25,000	21,213	23,000
0411-362	HEATING - GAS	12,074	13,055	15,698	18,500	14,300	17,500
0411-363	WATER & SEWER	1,999	2,015	2,264	2,400	2,513	2,400
0411-364	HYDRANT SERVICE	48,300	48,600	48,600	49,000	57,225	49,000
0411-370	EQUIPMENT MAINTENANCE & CONTRACTS	2,892	6,590	13,585	4,000	2,224	1,500
0411-373	BUILDING MAINTENANCE	14,945	14,936	29,928	17,500	19,015	15,000
0411-420	DUES/MEMBERSHIPS/SUBSCRIPTIONS	1,951	1,951	2,235	2,500	2,341	2,300
0411-460	STAFF DEVELOPMENT	-	-	1,591	5,000	754	4,000
0411-461	ACT 172 TAX REDUCTION	-	-	540	3,000	501	1,500
0411-530	CONTRIBUTION TO FIRE COMPANY	2,000	2,000	2,000	2,000	2,400	2,000
0411-531	INSURANCE-DEATH BENEFIT	1,000	1,000	1,000	1,000	1,200	1,000
0411-532	VOLUNTEER PHYSICAL APPROPRIATION	-	-	7,500	1,000	9,127	1,000
0411-540	FOREIGN FIRE INSURANCE STATE AID	-	-	162,047	162,047	162,047	162,047
	RETENTION & RECRUITMENT GRANT	-	-	-	-	-	10,000
	TOTAL FIRE EXPENSES	197,933	171,056	429,281	394,847	324,047	391,947

ACCT	TITLE	ACTUAL 2016	ACTUAL 2017	ACTUAL 2018	BUDGET 2019	PROJECTED 2019	PROPOSED 2020
419	COMMUNITY DEVELOPMENT						
0419-122	SALARY-DEPARTMENT HEAD	345,679	94,158	96,357	95,988	97,650	101,834
0419-140	SALARY - SUPPORT STAFF	-	228,951	228,283	239,449	233,603	246,345
0419-160	NON-UNIFORM PENSION	33,510	30,857	31,580	34,391	34,391	35,055
0419-161	SOCIAL SECURITY TAXES	26,013	24,197	23,879	26,460	25,050	26,973
0419-162	UNEMPLOYMENT COMPENSATION	950	1,186	1,038	900	1,179	950
0419-163	GROUP LIFE, HEALTH INSURANCE	63,684	72,398	94,137	102,490	67,652	78,418
0419-166	POST EMPLOYMENT HEALTH BENEFIT	3,722	3,074	3,234	3,459	-	3,526
0419-210	GENERAL SUPPLIES & MATERIALS	4,178	3,012	1,948	3,000	1,702	3,000
0419-211	PUBLIC AWARENESS PROGRAM	-	-	-	500	-	500
0419-260	MINOR EQUIPMENT	-	1,016	269	2,500	-	2,500
0419-310	ECONOMIC DEVELOPMENT CONSULTANT				-	-	30,000
0419-313	DEVELOPERS COSTS (ESCROW ACCOUNT)	-	-	460	-	-	-
0419-320	ENGINEERING FEES	30,392	262	19,047	20,000	23,429	20,000
0419-325	POSTAGE	171	423	645	200	368	500
0419-337	VEHICLE EXP & MILEAGE	4,025	3,293	1,593	3,000	1,127	3,000
0419-340	ADVERTISING ZHB	2,343	(2,733)	(818)	4,000	1,613	4,000
0419-341	ADVERTISING / PRINTING / MARKETING	4,143	3,511	6,087	4,500	3,875	4,000
0419-359	SDBBR LIABILITY	600	500	-	1,000	1,000	1,000
0419-370	MAINTENANCE SUPPLIES	-	-	-	1,000	1,000	1,000
0419-415	INSPECTION SERVICES	6,985	6,000	2,690	6,000	510	4,000
0419-420	DUES/MEMBERSHIPS/SUBSCRIPTIONS	2,817	3,841	2,817	2,500	2,906	1,000
0419-460	STAFF DEVELOPMENT	8,793	6,043	5,925	13,500	2,513	10,000
0419-490	GREEN INITIATIVES				-	-	5,000

ACCT	TITLE	ACTUAL 2016	ACTUAL 2017	ACTUAL 2018	BUDGET 2019	PROJECTED 2019	PROPOSED 2020
419	COMMUNITY DEVELOPMENT (cont.)						
0419-500	HEALTH, SAFETY & WELFARE	-	-	-	4,000	234	2,000
0419-529	EXPENSES FOR ZHB	3,368	3,525	3,633	2,000	2,652	3,000
0419-530	EXPENSES FOR PLANNING COMMITTEE	2,804	2,700	2,732	300	286	300
0419-531	EXPENSES FOR EAC	3,522	5,621	3,973	5,000	5,051	5,000
0419-534	EXPENSES FOR HARB	963	121	384	1,000	-	500
0419-540	PLAN REVIEW	3,081	1,770	1,608	3,000	2,947	3,000
	TOTAL CD EXPENSES	550,900	491,307	531,502	580,137	510,739	569,402
430	PUBLIC WORKS						
0430-122	SALARY - DEPARTMENT HEAD	172,481	210,490	250,156	248,716	253,668	260,781
0430-140	SALARY - SUPPORT STAFF	-	58,066	61,461	65,291	62,105	67,576
0430-140	SALARY & WAGES - OPERATIONS	903,685	1,011,756	1,014,816	1,166,869	1,028,726	1,138,661
0430-141	WAGES - SEASONAL LABOR	13,239	26,188	14,781	30,240	20,898	31,680
0430-160	NON-UNIFORM PENSION	107,284	125,083	133,367	148,808	148,808	149,914
0430-161	SOCIAL SECURITY TAXES	83,637	99,791	101,882	116,151	103,127	117,108
0430-162	UNEMPLOYMENT COMPENSATION	3,685	4,419	4,461	4,565	4,917	4,814
0430-163	GROUP LIFE, HEALTH INSURANCE	253,425	323,174	354,061	416,091	367,039	352,890
0430-166	POST EMPLOYMENT HEALTH BENEFIT	11,822	12,897	12,835	14,881	-	14,881
0430-210	GENERAL SUPPLIES & MATERIALS	37,066	31,874	26,874	30,000	29,660	30,000
0430-222	PESTICIDES & CHEMICALS	-	-	-	5,000	6,733	5,000
0430-231	GASOLINE	7,039	12,893	10,020	12,500	11,072	12,500
0430-232	DIESEL-ROAD VEHICLES	29,105	33,401	37,852	35,000	45,073	38,500
0430-238	UNIFORMS	15,099	15,430	14,876	16,000	14,455	15,000
0430-249	TRAVEL/MISC. EXPENSES	852	(174)	227	1,000	4,654	2,000
0430-250	MATERIALS-HIGHWAY MAINTENANCE	46,290	33,869	46,281	50,000	61,459	50,000
0430-251	MAINTENANCE & REPAIRS-TRUCKS	70,182	28,357	48,353	55,000	42,428	50,000

ACCT	TITLE	ACTUAL 2016	ACTUAL 2017	ACTUAL 2018	BUDGET 2019	PROJECTED 2019	PROPOSED 2020
430	PUBLIC WORKS (cont.)						
0430-252	TIRES-ROAD DEPARTMENT	12,943	7,541	4,689	17,500	8,185	13,000
0430-253	MAINTENANCE & REPAIRS-TRACTORS	9,180	5,662	10,687	15,000	21,738	18,000
0430-254	MAINTENANCE & REPAIR- SPECIAL EQUIP	5,187	9,877	13,129	10,000	14,377	12,000
0430-260	MINOR EQUIPMENT	14,035	7,181	8,352	10,000	2,452	7,500
0430-325	POSTAGE	13	-	10	25	-	25
0430-327	RADIO MAINTENANCE & CONTRACTS	10,827	7,572	6,288	8,000	5,356	8,000
0430-330	LEAF WASTE COLLECTION	5,935	-	-	5,000	5,000	5,000
0430-341	ADVERTISING	642	303	1,983	1,500	500	1,000
0430-351	COMMERCIAL PROPERTY DEDUCTIBLE	16,167	-	-	3,000	1,000	3,000
0430-355	AUTO FLEET INSURANCE DEDUCTIBLE	4,086	1,000	-	3,000	1,000	3,000
0430-359	SDBBR LIABILITY	23,507	6,236	7,775	8,032	8,032	8,000
0430-361	ELECTRICITY	14,915	14,033	15,119	16,668	15,074	17,000
0430-362	HEATING - GAS	5,628	7,368	9,234	8,972	5,720	9,000
0430-363	WATER & SEWER	3,260	3,290	3,362	3,550	2,952	3,500
0430-370	EQUIPMENT MAINTENANCE & CONTRACTS	758	2,749	1,792	8,000	1,304	6,000
0430-373	BUILDING MAINTENANCE	16,438	8,643	15,921	20,000	4,827	15,000
0430-384	RENTAL OF EQUIPMENT	1,821	991	9,577	10,000	5,863	7,500
0430-420	DUES/MEMBERSHIPS/SUBSCRIPTIONS	276	472	547	750	1,187	1,000
0430-460	STAFF DEVELOPMENT	4,882	5,295	4,299	7,500	4,404	6,500
0430-461	CDL TESTING	676	375	514	500	154	500
0430-500	EMERGENCY/DISASTER RES	-	3,020	-	5,000	600	3,500
0432-250	SNOW REMOVAL-MAINT / REPAIR / SUPPLIES	3,402	5,189	12,468	8,000	1,405	8,000
0433-374	STREET SIGNS & MARKINGS	28,736	12,782	18,582	17,500	29,029	17,500
0433-375	GRAPHICS	-	-	-	10,000	435	6,000

ACCT	TITLE	ACTUAL 2016	ACTUAL 2017	ACTUAL 2018	BUDGET 2019	PROJECTED 2019	PROPOSED 2020
430	PUBLIC WORKS (cont.)						
0433-376	SIGNAL MAINTENANCE	-	-	-	7,500	24	Liquid Fuels
0434-361	STREET LIGHTS	18,889	14,003	15,060	20,000	29,589	Liquid Fuels
0434-365	NPDES/STORMWATER	24,366	16,305	10,921	25,000	11,022	20,000
	TOTAL PW EXPENSES	1,977,942	2,171,358	2,302,611	2,666,109	2,386,055	2,540,829
451	COMMUNITY ENGAGEMENT						
0451-122	SALARY-DEPARTMENT HEAD	-	-	69,122	68,908	69,459	72,184
0451-160	NON-UNIFORM PENSION	-	-	6,992	7,063	6,946	7,233
0451-161	SOCIAL SECURITY TAXES	-	-	5,349	5,403	5,314	5,534
0451-162	UNEMPLOYMENT COMPENSATION	-	-	40	180	216	190
0451-163	GROUP LIFE, HEALTH INSURANCE	-	-	9,124	8,403	1,736	10,010
0451-166	POST EMPLOYMENT HEALTH BENEFIT	-	-	762	706	-	723
0451-210	GENERAL SUPPLIES & MATERIALS	-	-	699	250	678	500
0451-213	VOLUNTEER SUPPLIES	-	-	2,844	2,000	2,552	3,000
0451-231	GASOLINE / MILEAGE REIMB	-	-	221	1,000	1,141	1,000
0451-242	SPECIAL EVENTS	-	-	-	5,000	5,000	5,000
0451-325	POSTAGE	-	-	-	250	-	250
0451-342	PRINTING / MARKETING / OUTREACH	-	-	2,667	2,000	909	3,000
0451-412	FARMER'S MARKET	477	780	2,673	1,500	2,500	2,000
0451-420	DUES/MEMBERSHIPS/SUBSCRIPTIONS	-	-	218	500	377	250
0451-460	STAFF DEVELOPMENT	-	-	834	1,000	3,948	1,500
	TOTAL CE EXPENSES	-	-	101,545	104,163	100,775	112,375

ACCT	TITLE	ACTUAL 2016	ACTUAL 2017	ACTUAL 2018	BUDGET 2019	PROJECTED 2019	PROPOSED 2020
452	RECREATION PROGRAMMING						
0452-122	SALARY-DEPARTMENT HEAD	-	-	100,121	154,369	101,890	66,950
0452-130	SALARY - SUPPORT STAFF	-	-	38,455	39,696	25,416	144,735
0452-141	WAGES - PT SEASONAL	-	-	54,754	60,000	60,000	17,143
0452-150	GENERAL PROGRAMMING EXPENSE	-	-	114,623	110,000	69,529	110,000
0452-151	SENIOR PROGRAMMING EXPENSE	-	-	-	25,000	26,750	25,000
0452-152	MASD NATATORIUM AGREEMENT	-	-	17,500	-	18,000	20,000
0452-160	NON-UNIFORM PENSION	-	-	10,846	14,334	14,334	21,716
0452-161	SOCIAL SECURITY TAXES	-	-	15,290	19,625	16,998	17,925
0452-162	UNEMPLOYMENT COMPENSATION	-	-	1,699	2,080	2,080	1,235
0452-163	GROUP LIFE, HEALTH INSURANCE	-	-	31,014	40,485	29,024	89,762
0452-166	POST EMPLOYMENT HEALTH BENEFIT	-	-	1,062	1,433	-	2,078
0452-210	GENERAL SUPPLIES & MATERIALS	-	-	3,672	3,000	3,502	3,000
0452-231	GASOLINE	-	-	842	700	477	700
0452-238	DEPARTMENT UNIFORMS	-	-	926	700	326	700
0452-240	5K RACE EVENT	-	-	12,305	11,000	7,500	11,000
0452-241	INDEPENDENCE DAY CELEBRATION	-	-	46,566	50,000	49,180	50,000
0452-242	SPECIAL EVENTS	-	-	23,336	25,000	10,967	25,000
0452-246	CONCESSION COSTS	-	-	1,763	2,500	1,265	2,500
0452-325	POSTAGE	-	-	280	500	32	500
0452-337	VEHICLE EXP & MILEAGE	337	-	1	250	869	1,200
0452-342	ADVERTISING / PRINTING / MARKETING	-	-	2,253	1,500	1,098	1,500
0452-351	COMMERCIAL PROPERTY DEDUCTIBLE	-	-	-	3,000	1,000	3,000
0452-355	AUTO FLEET INSURANCE DEDUCTIBLE	-	-	-	3,000	1,000	3,000

ACCT	TITLE	ACTUAL 2016	ACTUAL 2017	ACTUAL 2018	BUDGET 2019	PROJECTED 2019	PROPOSED 2020
452	RECREATION PROGRAMMING (cont.)						
0452-361	ELECTRICITY	-	-	-	2,400	1,000	2,400
0452-362	HEATING - GAS	-	-	5,260	7,500	-	7,500
0452-363	WATER & SEWER	-	-	-	500	-	500
0452-370	EQUIPMENT MAINTENANCE & CONTRACTS	-	-	1,676	5,000	7,267	5,000
0452-373	BUILDING MAINTENANCE	-	-	5,101	5,000	4,721	5,000
0452-420	DUES/MEMBERSHIPS/SUBSCRIPTIONS	-	-	1,957	1,000	846	1,000
0452-450	PARK SECURITY SERVICES	-	-	23,297	30,000	32,882	30,000
0452-460	STAFF DEVELOPMENT	-	-	1,608	4,000	1,198	4,000
	TOTAL RECREATION EXPENSES	-	-	516,209	623,572	489,150	674,044
454	PARKS OPERATION						
0454-122	SALARY - DEPARTMENT HEAD/MANAGEMENT	134,888	156,058	-	-	-	-
0454-140	SALARY - OPERATIONS STAFF	356,143	358,621	374,224	383,505	402,904	409,542
0454-160	NON-UNIFORM PENSION	48,121	51,054	37,949	38,350	38,350	40,954
0454-161	SOCIAL SECURITY TAXES	38,714	44,135	27,494	29,338	30,462	31,330
0454-162	UNEMPLOYMENT COMPENSATION	2,208	2,731	1,495	1,080	1,472	1,140
0454-163	GROUP LIFE, HEALTH INSURANCE	106,316	127,681	102,875	106,865	113,187	105,908
0454-166	POST EMPLOYMENT HEALTH BENEFIT	4,015	5,237	3,441	3,835	3,835	4,095
0454-210	GENERAL SUPPLIES & MATERIALS	5,676	8,840	4,035	6,000	3,448	1,000
0454-222	PESTICIDES & CHEMICALS	-	-	-	12,000	18,661	15,000
0454-231	GASOLINE	7,040	6,006	6,720	8,500	6,177	8,500
0454-232	DIESEL-PARKS TRUCKS	4,490	3,565	5,196	5,000	4,187	5,000
0454-238	UNIFORMS	3,107	6,470	4,529	6,000	4,427	6,000
0454-250	OPER & MAINTENANCE SUPPLIES	37,612	27,351	29,624	27,500	15,096	27,500

ACCT	TITLE	ACTUAL 2016	ACTUAL 2017	ACTUAL 2018	BUDGET 2019	PROJECTED 2019	PROPOSED 2020
454	PARKS OPERATION (cont.)						
0454-251	MAINTENANCE TRUCKS	8,038	7,487	18,243	15,000	9,750	15,000
0454-252	MAINTENANCE & REPAIR-TRACTORS	160	8,067	14,074	12,000	17,677	15,000
0454-253	TIRES-PARKS VEHICLES	2,341	2,575	1,875	3,000	3,607	3,000
0454-260	MINOR EQUIPMENT PURCHASE	1,759	6,027	9,685	7,500	4,570	7,500
0454-325	POSTAGE	171	298	-	250	266	250
0454-341	ADVERTISING / PRINTING / MARKETING	2,595	859	40	1,500	-	1,500
0454-351	COMMERCIAL PROPERTY DEDUCTIBLE	17,437	-	-	3,000	3,000	3,000
0454-355	AUTO FLEET INSURANCE DEDUCTIBLE	17,491	-	-	3,000	1,000	3,000
0454-359	SDBBR LIABILITY	550	-	410	500	500	500
0454-361	ELECTRICITY	29,298	32,590	30,598	30,000	33,516	30,000
0454-362	HEATING - GAS	11,996	10,699	10,834	11,000	9,478	11,000
0454-363	WATER & SEWER	12,487	10,743	12,838	10,000	33,084	27,000
0454-370	EQUIPMENT MAINTENANCE & CONTRACTS	7,897	4,568	6,511	2,500	204	2,500
0454-373	BUILDING MAINTENANCE	23,478	14,710	15,895	15,000	23,887	15,000
0454-384	RENTAL OF EQUIPMENT	2,617	4,543	10,589	4,000	360	4,000
0454-406	PARK DONATION EXPENSE	5,046	30,200	6,334	-	-	-
0454-411	TRAIL DEVELOPMENT	11,200	3,294	8,637	10,000	11,512	10,000
0454-420	DUES/MEMBERSHIPS/SUBSCRIPTIONS	875	1,965	1,000	1,000	72	1,000
0454-460	STAFF DEVELOPMENT RECREATIONAL FIELDS/PLAYGROUND	4,109	10,056	5,500	1,500	201	1,500
0454-612	MATERIAL	24,617	19,027	50,271	25,000	23,936	22,000
	TOTAL PARKS EXPENSES	932,492	965,456	800,917	783,723	818,825	828,720

ACCT	TITLE	ACTUAL 2016	ACTUAL 2017	ACTUAL 2018	BUDGET 2019	PROJECTED 2019	PROPOSED 2020
456	LIBRARY						
0456-150	FACILITY SERVICES	16,565	-	-	-	-	-
0456-200	CLEANING SERVICE & SUPPLIES	5,356	3,190	-	-	-	-
0456-325	POSTAGE	455	278	193	300	100	200
0456-361	ELECTRICITY	8,362	6,524	-	-	-	-
0456-362	HEATING - GAS	1,610	2,049	-	-	-	-
0456-363	WATER & SEWER	1,185	1,414	-	-	-	-
0456-373	BUILDING MAINTENANCE	13,174	5,466	-	-	200	-
0456-530	CONTRIBUTION TO THE LIBRARY	184,000	184,000	184,000	184,000	184,075	204,000
	TOTAL LIBRARY EXPENSES	230,707	202,921	184,193	184,300	184,375	204,200
457	MOONCREST						
0457-361	ELECTRICITY	2,885	2,341	2,648	3,000	2,565	3,000
0457-362	HEATING - GAS	2,821	2,753	3,231	3,500	2,677	3,500
0457-363	WATER & SEWER	-	-	-	-	1,029	1,100
0457-370	EQUIPMENT MAINTENANCE & CONTRACTS	2,506	2,225	1,840	3,700	2,316	2,500
0457-373	BUILDING MAINTENANCE	7,612	1,902	3,058	4,500	2,381	4,500
0457-540	KNOWLEDGE CONNECTION	5,478	-	-	-	-	-
0457-745	EVENTS	-	5,071	-	2,500	375	2,500
0457-845	INTERGOVERNMENTAL COOPERATION	-	-	7,500	7,500	-	7,500
	TOTAL MOONCREST EXPENSES	21,301	14,292	18,277	24,700	11,343	24,600

ACCT	TITLE	ACTUAL 2016	ACTUAL 2017	ACTUAL 2018	BUDGET 2019	PROJECTED 2019	PROPOSED 2020
459	MCA TELEVISION						
0459-122	SALARY - DEPARTMENT HEAD/MANAGEMENT	108,272	72,240	75,450	75,788	75,716	78,363
0459-130	SALARY - SUPPORT STAFF	63,179	112,527	124,117	126,260	136,000	143,128
0459-140	WAGES-PART TIME	12,287	8,584	12,406	15,000	14,732	15,000
0459-160	NON-UNIFORM PENSION	9,597	10,796	13,654	13,005	13,005	22,269
0459-161	SOCIAL SECURITY TAXES	14,268	15,031	17,563	17,065	17,256	18,183
0459-162	UNEMPLOYMENT COMPENSATION	1,006	955	993	990	1,091	1,060
0459-163	GROUP LIFE, HEALTH INSURANCE	33,881	31,153	33,398	33,732	21,478	33,732
0459-166	POST EMPLOYMENT HEALTH BENEFIT	1,499	1,897	2,177	2,081	-	2,081
0459-210	GENERAL SUPPLIES & MATERIALS	921	615	979	2,000	608	2,000
0459-213	VOLUNTEER SUPPLIES	1,223	827	1,111	2,000	1,146	2,000
0459-215	VIDEO SUPPLIES	425	450	1,360	3,000	963	2,000
0459-216	AUDIO SUPPLIES	785	332	1,022	1,500	677	1,000
0459-252	EQUIPMENT REPAIR SUPPLIES	435	-	2,090	2,000	-	1,500
0459-260	MINOR EQUIPMENT	1,194	2,064	422	4,000	2,500	3,000
0459-325	POSTAGE	66	54	18	150	12	150
0459-332	TRAILER EXPENSE	842	892	237	1,000	1,395	1,000
0459-337	VEHICLE EXP & MILEAGE	1,229	479	104	1,800	157	1,800
0459-341	ADVERTISING / PRINTING / MARKETING	1,110	1,788	1,364	1,750	616	1,750
0459-351	COMMERCIAL PROPERTY DEDUCTIBLE	2,926	-	-	1,000	1,000	3,000
0459-359	SDBBR LIABILITY	600	600	-	600	600	600
0459-361	ELECTRICITY	8,458	6,524	-	-	-	-
0459-362	HEATING - GAS	1,611	2,049	-	-	-	-
0459-363	WATER & SEWER	1,185	1,414	-	-	-	-

ACCT	TITLE	ACTUAL 2016	ACTUAL 2017	ACTUAL 2018	BUDGET 2019	PROJECTED 2019	PROPOSED 2020
459	MCA TELEVISION (cont.)						
0459-370	EQUIPMENT MAINTENANCE & CONTRACTS	10,605	10,750	11,591	15,000	20,539	15,000
0459-420	DUES/MEMBERSHIPS/SUBSCRIPTIONS	523	352	177	600	72	600
0459-460	STAFF DEVELOPMENT	2,649	5,541	2,167	6,000	3,076	6,000
0459-470	MEETING COSTS-OTHER DISTRICTS	2,300	2,500	3,100	3,000	2,940	3,000
	TOTAL MCA TELEVISION EXPENSES	283,077	290,414	305,500	329,321	315,579	358,216
471	DEBT SERVICE						
0471-012	GENERAL OBLIGATION BOND PRINCIPAL - 2012	415,000	430,000	440,000	460,000	460,000	485,000
0472-012	GENERAL OBLIGATION BOND INTEREST - 2012	337,188	320,588	307,688	287,888	287,888	264,888
0471-000	LEASE GRINDER OBLIGATION	-	-	47,096	47,096	47,096	47,096
0471-000	LEASE PAYMENT ON PUBLIC WORKS GARAGE	-	-	-	29,776	29,776	29,775
	TOTAL DEBT SERVICE EXPENSES	752,188	750,588	794,784	824,760	824,760	826,759
486	INSURANCE						
0486-351	COMMERCIAL PROPERTY	-	37,877	36,975	38,860	37,256	41,396
0486-352	GENERAL LIABILITY	-	45,711	49,147	50,621	53,002	55,637
0486-353	GOVERNMENT CRIME	-	670	673	695	307	695
0486-354	WORKER'S COMPENSATION INSURANCE	184,095	195,478	216,193	250,151	220,219	149,000
0486-355	AUTO FLEET INSURANCE	15,157	62,855	65,841	66,289	66,956	74,621
0486-356	COMMERCIAL UMBRELLA	-	7,870	7,952	8,190	7,472	8,001
0486-357	COMMERCIAL INLAND MARINE	-	-	-	-	-	-
0486-358	PUBLIC OFFICIALS LIABILITY INSURANCE	10,675	3,000	3,000	3,000	4,290	4,500
0486-359	POLICE PROF LIABILITY INSURANCE	-	-	-	-	-	-
	TOTAL INSURANCE EXPENSE	209,928	353,461	379,781	417,806	389,502	333,850

TOTAL EXPENSES (All Departments)		12,314,210	12,198,703	13,582,196	14,913,191	13,315,934	15,004,304
490	INTERFUND TRANSFERS						
	TO CAPITAL PROJECTS (LST)			179,185	218,750	218,750	
	TO CAPITAL PROJECTS (PEG FEES)				42,000	42,000	42,000
	TO CAPITAL PROJECTS (PROJECTS)	2,200,000	4,000,000	1,500,000	1,720,783	1,964,782	999,489
	TO CAPITAL PROJECTS (FIRE TAX)			165,500	171,800	171,800	185,656
	TOTAL INTEFUND TRANSFERS	2,200,000	4,000,000	1,844,685	2,153,333	2,397,332	1,227,145
TOTAL EXPENSES WITH INTERFUND TRANSFERS		14,514,210	16,198,703	15,426,881	17,066,524	15,713,266	16,231,449

Fund 09 - Stormwater Management Fund



FUND 09 – STORM WATER MANAGEMENT FUND

ACCT	DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 PROPOSED
REVENUES:						
0446-001	INTEREST INCOME	-	-	-	-	1,000
0446-383	ERU FEE					1,296,636
TOTAL REVENUE		-	-	-	-	1,297,636
EXPENDITURES:						
0446-311	ADMINISTRATIVE FEES	-	-	-	-	13,886
0446-121	COMMUNITY DEVELOPMENT	-	-	-	-	25,207
0446-120	PUBLIC WORKS EMPLOYEE WAGES	-	-	-	-	312,098
0446-240	STORM SEWER MATERIALS	-	-	-	-	20,000
0446-392	PERMIT EXPENSES	-	-	-	-	10,000
0446-310	ENGINEERING EXPENSES	-	-	-	-	10,000
0446-312	PLAN IMPLEMENTATION	-	-	-	-	515,000
0446-370	CAPITAL IMPROVEMENT (50 YEAR PLAN)	-	-	-	-	390,445
TOTAL EXPENDITURES		-	-	-	-	1,296,636
		-	-	-	-	1,000

18 - Capital Fund



FUND 18 – CAPITAL PROJECT FUND

Capital Fund Revenue

ACCOUNT	DESCRIPTION	FUNDS 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



Capital Fund Expenditures

EXPENDITURES ACCOUNT	DESCRIPTION	PROJECTS APPROVED
409	GOVERNMENT BUILDINGS	
0409-001	MUNICIPAL BLDG - SURVEY; ASBESTOS (150,000 IN 2019)	158,459
0409-610	GENERAL MAINTENANCE - ALL BUILDINGS	130,000
0409-007	ROBIN HILL - ROOF & BOX GUTTERS (SIMULATED SLATE)	150,000
	TOTAL GOVERNMENT BUILDINGS	438,459
410	POLICE DEPARTMENT	
0410-030	THREE MARKED PATROL VEHICLES AND ONE DETECTIVE VEHICLE	163,000
0410-374	INTERSECTION CAMERAS	26,460
0410-260	COMPUTER ROOM REMODEL/UPGRADE	26,352
	TOTAL POLICE DEPARTMENT	215,812
411	FIRE DEPARTMENT	
0411-338	ENGINE 4 (OLD ENG 1) REFURB, SOME RUST ISSUES ON THE COMPARTMENT AREAS OF THE TRUCK	25,000
0411-041	BUILD BUNKER ROOM AT CARNOT STATION FOR FIREFIGHTER BUNKER GEAR STORAGE.	14,895
	TOTAL FIRE DEPARTMENT	39,895
430	PUBLIC WORKS DEPARTMENT	
0430-500	ROAD PROGRAM	1,100,000
0430-026	STEINER MOWER	82,000
0430-023	ONE (1) F550 DUMP 4X4, PRE WETTING SYSTEM SNOW PLOW, SPREADER, STEELBODY, WE DID HAVE A TRUCK THAT CAUGHT FIRE LAST YEAR WHICH WAS NOT REPLACED	85,289
0433-001	STOOPS FERRY INTERSECTION SIGNAL (1/2 CP AND 1/2 LF)	250,000
0435-002	SIDEWALKS & TRAILS (CHERRINGTON, EWING ROAD TO MOON PARK CONNECTION)	115,012
0439-001	GRANT DRIVE PROJECT	350,000
	TOTAL PUBLIC WORKS DEPARTMENT	1,982,301

EXPENDITURES ACCOUNT	DESCRIPTION	PROJECTS APPROVED
446	STORM WATER MANAGEMENT	
0446-004	NPDES PERMITTING	30,000
0448-001	COMPLETE 2 INCH WATER LINE LOOP AND METERING	15,000
	TOTAL STORMWATER MANAGEMENT	45,000
450	PARKS AND RECREATION	
0452-004	PARKING LOT LIGHTING- LARGE PARKING LOT BEHIND PLAYGROUND BATHROOM, ROTARY SHELTER, MIRACLE FIELD, GALAXY FIELD (APPROX \$7,500 PER LIGHT-30 LIGHTS)	75,000
0452-191	GOLF COURSE MAINTENANCE BUILDING	207,000
0452-005	SPLASH PAD IMPROVEMENTS - THE REPLACEMENT OF A BIO SWALE AND THE RELOCATION OF THE SPLASH PAD BUTTON.	20,000
0452-062	PARK AMENITIES - REPLACEMENT OF 2 WATER FOUNTAINS AND THE ROTARY BBQ GRILLS. ROTARY HAS RECEIVED A GRANT	10,000
0452-063	DISCOVERY FIELD DRAINAGE - DRAINAGE ISSUES ON THE WEST SIDE OF THE FIELD.	15,000
0454-023	NEW PARKS MAINTENANCE FACILITY	532,400
0455-001	COMMUNITY FORESTRY; FOLLOW TREE MAINTENANCE PLAN/TREE RISK ASSESSMENT OF MOON PARKS, ESTABLISH RIPARIAN BUFFERS (TREE CITY USA - NEED TO BUDGET \$2 PER HEAD BASED ON 25,000 RESIDENTS)	50,000
0459-010	KIPRO ULTRA DIGITAL VIDEO RECORDER	5,000
0459-010	STUDIO CONTROL ROOM RENOVATION	17,000
0459-010	DATA VIDEO CHARACTER GENERATOR	8,000
0459-010	BLACKMAGIC ATEM 1/ME STUDIO 4K SWITCHER	15,000
0459-010	JVC GY-HM620 CAMERA	3,000
0459-010	ALLEN & HEATH MIXWIZARD 14:4:2 AUDIO BOARD	2,000
	TOTAL PARKS AND RECREATION	959,400
460	COMMUNITY DEVELOPMENT	
0462-001	BLIGHTED PROPERTIES- WILL USE FOR MOONCREST DEMOLITION OR REHAB.	20,000
0465-001	GATEWAY SIGNAGE- CONSTRUCTION NEW SIGNS IN ACCORDANCE WITH THE PLAN	60,000
	TOTAL COMMUNITY DEVELOPMENT	80,000
	TOTAL PROJECTS APPROVED	3,760,867

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	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 PROJECTED	2020 PROPOSED
REVENUE:						
0341-001	INTEREST INCOME	335	1,563	7,375	1,500	1,000
0355-002	STATE LIQUID FUELS ALLOCATION	645,787	675,880	708,671	706,823	707,280
0355-003	TURNBACK ALLOCATION	7,720	7,720	7,720	7,720	7,720
TOTAL REVENUE		653,843	685,163	723,766	716,043	716,000
EXPENDITURES:						
0430-740	SIGNAL INSTALLATION	103,368	-		125,000	250,000
0432-246	WINTER MAINTENANCE SUPPLIES (SALT)	315,571	235,063	353,382	512,822	475,000
0433-376	SIGNAL MAINTENANCE					7,500
0434-315	ADMINISTRATIVE FEES	70	75	2	5	75
0434-361	STREET LIGHTING ELECTRIC SERVICE	327,930	324,889	318,426	325,000	325,000
0434-373	STREET LIGHT MAINTENANCE					20,000
0434-740	EQUIPMENT					135,600
0492-000	INTERFUND TRANSFER	145,000				
TOTAL EXPENDITURES		891,937	560,026	671,810	962,827	1,213,175
DIFFERENCE		(238,095)	125,137	51,957	(246,784)	(497,175)

NON-MAJOR FUNDS

DESCRIPTION	SPONSORSHIP FUND	ROBIN HILL FUND	ESCROW AND BOND FUND
REVENUE			
BEGINNING FUND BALANCE	34,890	63,985	1,039,153
INTEREST INCOME	75	125	15,000
CONTRIBUTIONS AND DONATIONS INTERGOVERNMENTAL			
TOTAL REVENUE	34,965	64,110	1,054,153
EXPENDITURES			
GENERAL GOVERNMENT		10,000	
PUBLIC WORKS			
SPONSORSHIP EXPENSES	34,940		
DEBT SERVICE		-	
TOTAL EXPENDITURES	34,940	10,000	-
DIFFERENCE	25	54,110	1,054,153