BOROUGH OF SEWICKLEY
2010 BUDGET DOCUMENT

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Borough Manager's Message

The Borough of Sewickley

Pennsylvania

INCORPORATED 1853

BOROUGH MANAGER'S OFFICE

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MAYOR
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COUNCIL MEMBERS

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TAX COLLECTOR
Amy M. Fisk

ZONING/
CODE ENFORCEMENT
Nancy Watts

November 1, 2009

Members of Borough of Sewickley Council
The Honorable Mayor John Wise
Residents and Property Owners
Borough of Sewickley Employees
Visitors to the Borough of Sewickley

RE: 2010 BUDGET MESSAGE

It is a privilege to transmit to you the Borough Manager's recommended 2010 General Fund Budget, Sewer Fund Budget, Road Construction and Maintenance Fund and Capital Reserve Budgets. This budget document has been prepared according to Chapter 1, Part 203, Subsection D, of the Borough of Sewickley Code of Ordinances. The code requires that the Borough Manager shall submit to Sewickley Borough Council a proposed plan for the fiscal year. The budget is designed as a financial plan for all municipal funds.

The Borough of Sewickley is a borough entity with a Council-Manager form of government, located in Allegheny County, in western Pennsylvania. The Borough of Sewickley, the Quaker Valley School District, the County of Allegheny and the Commonwealth of Pennsylvania are separate entities and separate taxing authorities. The Borough of Sewickley has a land mass of 1.2 square miles, of which 28% of the land is tax exempt property, and a population of 3,902. The Borough of Sewickley provides you with a full range of services including:

- Police Protection to the Borough of Sewickley
- Police Protection to the Borough of Glen Osborne
- Fire Protection to the Borough of Sewickley
- Fire Protection to the Borough of Haysville
- Fire Protection to the Borough of Glen Osborne
- K-9 Services
- Road Paving & Construction
- Maintenance of Streets
- Maintenance of Sanitary Sewers and Storm Sewers
- MS4 Compliance
- Leaf Collection
- Snow and Ice Removal on Roads
- Enforcement of Building Codes & Zoning Ordinances
- Code Enforcement of Properties
- Real Estate Tax Collection
- Maintenance of Parks, Boating Dock and Ramp Facilities
- General Administration
- Street Cleaning
- Tree Planting, Pruning and Maintenance
- Park Shelters
- Assistance with Community Events

The Borough Manager and staff began preparation of the proposed 2010 Budget in July. Municipal department heads, boards, commissions and the volunteer fire department submitted initial budget requests. The staff, using these requests together with current year expenditure data, along with input from Council Members of the Borough of Sewickley, developed the proposed 2010 Budget. The proposed budget maintains current service levels and maintains the Borough's commitment to road and infrastructure projects at $582,000.00.

The General Fund Budget **maintains** the real estate tax millage at 6.80 mills. This means that for each $100,000 of assessed value of property, the property owner would pay $680.00. Please refer to Table I.

TABLE I

REAL ESTATE MILLAGE PAYMENT BY ASSESSED PROPERTY VALUE

ASSESSED VALUE	MILLAGE 6.8
$100,000.00	$ 680.00
$150,000.00	$1,020.00
$200,000.00	$1,360.00
$250,000.00	$1,700.00
$300,000.00	$2,040.00

The 2010 General Fund Budget recommends a 1.67% increase in expenditures to maintain the level of delivery of municipal services to the residents, and the continuation of joint municipal projects.

TABLE II

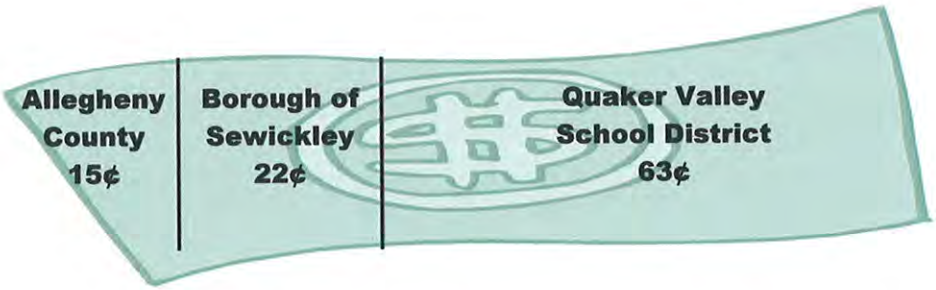


Table II illustrates that for every real estate tax dollar paid by a Sewickley property owner, the Borough receives $0.22 of that dollar. The County of Allegheny receives $0.15, and the remainder of each real estate tax dollar, $0.63, goes to the Quaker Valley School District.

ROAD CONSTRUCTION AND MAINTENANCE FUND

With the enactment of the 2006 Budget, the Borough of Sewickley established the Road Construction and Maintenance Fund. When the Emergency Municipal Services Tax ($52.00 a year) replaced the Occupation Privilege Tax, the Borough enacted the $52.00 and directed that the monies received be placed in the Road Construction and Maintenance Fund. The reason was a simple one; if someone is working in Sewickley, they might not ever use the services of a police officer, fireman, a park or the Borough offices, but they would have to get to work traveling by private or public transportation on a Borough road.

The Pennsylvania Legislature changed the Emergency Municipal Services Tax to the Local Services Tax. It is remaining at $52.00; however, instead of the tax being paid within the first ninety days of a year, it can only be deducted from each person's paycheck at the rate of $1.00 per week. The Local Services Tax applies to anyone who earns over $12,000 in a year. The Borough adopted Ordinance No. 1258, approving the changes to the Local Services Tax.

Table III, on page 4, is a review of road project expenses back to 1980. The Borough's highest expenditure on roads, in any one year, from 1980-1989 was only $45,535.00.

TABLE III

BOROUGH OF SEWICKLEY
ROAD PROJECT EXPENSE

YEAR	AMOUNT	PROJECT
1980	$ 30,000.00	Paving
1981	$ 31,625.00	Paving
1982	$ 39,510.00	Paving
1983	$ 32,994.00	Paving
1984	$ 45,535.00	Paving
1985	$ 40,635.00	Paving
1986	$ 25,000.00	Tar & Chip / Borough Did Work
1987	$ 25,000.00	Tar & Chip / Borough Did Work
1988	$ 25,000.00	Tar & Chip / Borough Did Work
1989	$ 80,526.00	Paving
1990	$ 93,423.00	Paving
1991	$ 85,559.00	Paving
1992	$ 73,325.00	Paving
1993	$ 97,245.00	Paving
1994	$ 100,000.00	New Construction
	$ 80,658.29	Paving
1995	$ 89,941.30	Paving
1996	$ 111,276.50	Paving
1997	$ 160,481.71	Paving
1998	*No Work*	
1999	$ 216,235.60	Paving
2000	$ 286,209.21	Paving
2001	$ 337,968.40	Paving
2002	$ 317,677.10	Paving
2003	$ 98,999.46	Paving
	$ 269,914.50	New Construction
2004	$ 132,163.25	Paving
	$ 504,954.83	New Construction
2005	$ 16,322.00	Paving
	$ 941,652.29	New Construction
2006	$ 508,821.00	New Construction
2007	$ 252,819.00	Paving
2008	$ 538,414.00	Paving & New Construction

In 2002, the Borough commissioned a study by the Road Engineers, ranking all Borough streets in accordance with PennDOT standards and incorporated all infrastructure, repairs and rehabilitation necessary to comply with all state and federal mandates. The Borough of Sewickley is 1.2 square miles and needs approximately $27 million dollars to bring all of its road and road infrastructure up to acceptable standards.

Table IV, below, is an analysis of what was spent versus what should have been spent on road projects.

TABLE IV

BOROUGH OF SEWICKLEY
ROAD EXPENDITURES

YEARS	TOTAL SPENT ON ROAD PROJECTS	WHAT SHOULD HAVE BEEN SPENT	SHORTFALL
1980 – 1989	$ 375,825.00	($ 175,000[1] Avg. x 9 Years) $ 1,575,000.00	$ (1,199,175.00)
1990 – 1999	$ 1,108,145.40	($ 276,000[2] Avg. x 9 Years) $ 2,484,000.00	$ (1,375,855.00)
2000 – 2002	$ 941,854.71	($ 400,000[3] Avg. x 3 Years) $ 1,200,000.00	$ (258,145.29)
2003 – 2005	$ 1,964,006.33	($ 698,000[4] Avg. x 3 Years) $ 2,094,000.00	$ (129,933.67)
2006 – 2008	$ 1,300,054.00	($ 698,000 Avg. x 3 Years) $ 2,094,000.00	$ (793,946.00)
	$ 4,807,885.44		$ (3,757,054.96)

[1] Engineering Average Determined by Road Engineers in 1994.

[2] Engineering Average Determined by Road Engineers in 1998.

[3] Engineering Average Determined by Road Engineers in 2001.

[4] Engineering Average Determined by Road Engineers in 2002 Road Study and Probable Costs Report.

In the section under Capital Budget, you will see a very detailed report outlining expenditures for the road. At the rate of $580,000.00 per year on roads and road infrastructure, the Borough of Sewickley will satisfy its Road Program by the Year 2040. The road report is evaluated annually as part of the budget process. This is the most critical area given the age and conditions of some roads in Sewickley. It may require additional Borough funding levels in the upcoming years.

Table V details the 2010 Road Construction and Improvement Projects. In addition, the Borough will continue to work with the Sewickley Valley Chamber of Commerce, the Business District Advisory Committee, merchants, and property owners on the reconstruction of Beaver Street.

TABLE V

BOROUGH OF SEWICKLEY
2010 BUDGET
ROAD CONSTRUCTION AND MAINTENANCE FUND

Based on Lennon, Smith, Souleret Engineering Report
Of September 29, 2009

JANUARY 1, 2010	**Estimated Beginning Balance**	**$ 5,000.00**
REVENUES		
Municipal and Emergency Services Tax	$ 85,000.00	
Transfer From General Fund	$ 470,000.00	$ 555,000.00
		$ 560,000.00
EXPENDITURES		
Roads		
Frederick Avenue	$ 26,685.00	
Walnut Street	$ 173,525.00	
Sprott Way	$ 53,572.00	
McCready Way	$ 80,193.00	
Beaver Street and/or Nevin Avenue	$ 216,025.00	$ 550,000.00
	Ending Balance	**$ 10,000.00**

In 2008, two state rulings, the Youngwood Borough Case and the Clearfield County Case, have helped to influence the rising costs of construction. In the Youngwood Case, the Pennsylvania State Department of Labor and Industry's Prevailing Wage Board ruled that Youngwood Borough's roadway "maintenance" project was instead a reconstruction project. The State ruled that the contractor should have paid his employees prevailing wages. The Prevailing Wage Act requires contractors handling publicly funded projects to pay employees a predetermined rate for certain classes of jobs if the project costs more than $25,000. Typically, those rates are higher than the wages normally paid to workers on non prevailing wage projects.

Youngwood filed a grievance with the State Department of Labor and Industry, which it lost. Youngwood then appealed to Commonwealth Court, and the Court ruled in favor of the State Department of Labor and Industry. When Youngwood awarded the paving contract, the Borough relied on a PennDOT directive that considers bituminous paving as maintenance. The Commonwealth Court Judges ruled that the PennDOT directive is no longer pertinent.

In the Clearfield County case, the outcome caused a ripple effect on communities, requiring that all intersection upgrades or roadways with sidewalks have ADA ramps placed at sidewalk intersection crossings.

EXISTING RAMPS

NEW ADA COMPLIANT RAMPS

In July 2009, the Borough of Sewickley completed a Pedestrian Access Points Review. The purpose of this Pedestrian Access Points Review is to catalogue the existing curb cut ramps within the Borough and review the ramps to determine if they meet the current guidelines set by the Americans with Disabilities Act (ADA) of 1990 and the Pennsylvania Department of Transportation (PennDOT) Curb Ramps and Sidewalks New Construction or Alteration Details, dated April 21, 2008. A map with the locations of the curb cut ramps has been prepared.

This study provides guidelines for which curb cut ramps are to be reconstructed to meet current standards. Please note, not all ramps can meet the guidelines due to existing conditions, i.e. excessive roadway grades, limited right of way area, building or structures, etc. In order to determine the feasibility of compliant construction, the surrounding area at a curb cut ramp location must be surveyed and the correct ramp type selected and designed. If it is not feasible to construct a ramp to meet the guidelines, the ramp should be constructed to meet the guidelines to the extent possible and the Borough should keep records on file detailing the reasons why it is infeasible to meet the guidelines at the given ramp location. The PennDOT ADA Technically Infeasible Form (PennDOT internal form) must be used in the process.

There are 538 pedestrian access point locations. None of the curb cut ramps within the Borough were found to be ADA compliant as defined by the current PennDOT standards/Federal standards.

A probable cost table has been developed for replacing the ramps. The price varies depending on whether the ramp is noted as standard or special. The cost of a standard ramp is $2,500.00 and includes the new ramp and curb. The cost of a special ramp is $6,000.00. The cost increase from standard to special is to cover the additional sidewalk and curb that will be needed to construct the ramp as close to ADA standards as possible given special circumstances, i.e. steeper grades. The total cost to upgrade the current curb cut ramps within the Borough is approximately $1.5 million dollars.

The Borough will replace the curb cut ramps by including them with the annual road program and reconstruct them on an annual road by road basis. Also, the Borough can apply for grants from the local Allegheny County Council of Governments for federal aid in constructing ramps on a yearly basis as another source of funding. These funds are limited to small grants (under $10,000) and may only achieve construction of a couple of ramps per year. Also, if PennDOT upgrades Route 65, the Borough should request the ramps be upgraded to meet current standards. Similar to the Borough's Roadway Improvement Program, a schedule for replacement is recommended to be incorporated into the yearly budget process.

Our infrastructure is at a critical stage. We believe that it is not in the best interest of the Borough to take a sit-back position and, basically, wait and see what happens. Should the Borough's infrastructure fail, the Borough may be forced to perform emergency repairs, most likely borrowing money, increasing our costs, and actually paying more because now we have the additional cost of financing the repairs. The Borough has had such infrastructure failures; namely, Chadwick Street, Crescent Avenue and Backbone Road.

It is further recommended that a Town Hall Meeting, exclusively on infrastructure in the Borough of Sewickley, be held as early as April of 2010. Based upon all the work completed by the Borough of Sewickley for its road projects, by the Borough of Sewickley Wastewater Treatment Plant for all of its needs and DEP approved improvements, and by the Sewickley Water Authority, an independent authority in charge of water distribution, all governmental components now have a complete picture of what is needed to secure their delivery of services for the future. Having the knowledge of what is necessary to bring the infrastructure of the Borough to acceptable standards, it is the opinion of the Borough Manager that, we, as staff, have a duty to present all plans to the public and residents and to the users of our services, which are our customers. This would allow some serious discussion as to what is needed and the financial requirements necessary to implement the infrastructure improvements. Infrastructure improvements are necessary to maintain the Sewickley property values. Sewickley Borough Council has concurred that a Town Hall Meeting approach is needed.

WASTEWATER TREATMENT PLANT

As in previous years, the Five Year Capital Plan adopted by the Borough in 2005 will be used as a guide for this year's capital requests. This will be the last year of the current plan; a new five year plan will be prepared for adoption by the end of 2010. The new year will bring many significant changes to the Wastewater Plant; the Headworks and Dewatering Facilities Project will take center stage and will be the focus of most activities at the plant in 2010. The project will complete several projects outstanding in the Capital Plan and will keep the Borough on track with schedules established by the DEP in our Combined Sewer Overflow Long Term Control Plan. The LTCP and DEP established several milestones that need to be completed and they will be included in our pending NPDES permit. They requested that construction begins by January 31, 2010 on the Headworks facilities, that a new pump station at Boundary Street be constructed and placed on-line by April 30, 2011, and that a Hydraulic Model of the Interceptor system is completed by November 1, 2011; KLH Engineers is currently working on the model.

The issue of maintaining qualified personnel in the Department continues to be a critical need. The impending retirement of a certified operator and the increased work load associated with meeting regulatory requirements and maintaining increasingly complex equipment and controls makes finding and retaining qualified personnel a critical need for the Borough.

PROJECTS

1. **Main Treatment Plant Upgrade:** Parts of this project have been scheduled in the Capital Plan since its adoption in 2005. Several projects in the Five Year Plan have been incorporated into one larger project. They are construction of new headworks to include screening and grit removal. Dewatering and plant electrical distribution upgrades are also included.

All new construction will include provisions for odor control, all new equipment will be in buildings, and all sludge handling operations will take place in enclosed areas. The project will also include integration of all plant controls into one automated system. This type of system is commonly referred to as a SCADA system or supervisory control and data acquisition system. The project has construction permits granted, and the bid opening occurred on September 18, 2009. Federal funds, through a low interest loan program, were secured, and a loan for 6.6 million dollars was received. This loan will cover all costs associated with the project. Project Budget: Mechanical Construction - 5.1 million dollars, Electrical Construction - $475,475.00, Contingency - $500,000.00, Engineering - $491,100.00, Administration and Legal $10,000.00, and Interest - $75,000.00, and will reimburse the Borough for money already spent on design.

Estimated Cost for this Project: $ 6.6 million

2. **Osborne, Aleppo, and Sewickley Sewer Agreement:** The Borough currently treats all sanitary flow from the Borough of Osborne; the Township of Aleppo currently has an Act 537 Plan that would direct sanitary sewer flow to the Borough of Sewickley. On January 24, 1966, the Pennsylvania Sewage Facilities Act (Act 537, as amended) was enacted to correct existing sewage disposal problems and prevent future problems. To meet this objective, the Act requires proper planning in all types of sewage disposal situations. Local municipalities are largely responsible for administering the Act 537 sewage facilities program. To assist local municipalities in fulfilling this responsibility, the Department of Environmental Protection (DEP) provides technical assistance, financial assistance, and oversight. Municipalities are required to develop and implement comprehensive official plans that provide for the resolution of existing sewage disposal problems, provide for the future sewage disposal needs of new land development, and provide for future sewage disposal needs of the municipality. This official plan is sometimes called the "base" plan or the "Act 537 Plan."

Flow from Aleppo would be metered at points where it enters our collection system. It also would consolidate planning and design of future upgrades that will be required in Glen Osborne to ensure they are constructed to be compatible with our system and design preferences. The Osborne Interceptor System and Pump Stations were constructed in 1957 as part of the Sewickley Treatment Pant and Interceptor System designed by Morris Knowles Inc., Engineers. Since this project continues to languish, several strides have been made to move forward with this regional sewer project.

The Boroughs of Haysville and Glenfield have engaged KLH Engineers to complete their Act 537 Plans and will eventually become part of the regional sewer system. Aleppo Township is in the design phase of their project and it is anticipated the construction of sewers will begin in 2010. The cost of much of this project will be born by the users in the participating municipalities. Sewickley has been the catalyst to keep this project on track and should continue to be the leader in regional solutions in sewer service.

3. <u>Upgrade and Integration of the GIS system and Sewer Inspection Equipment:</u>
In 1995, the Borough contracted with Chester Engineers to conduct a system-wide sewer system inventory and evaluation. The inventory and evaluation is a required part of the Long Term Control Plan that is required of communities with combined sewer systems and overflows (CSO). The system was inventoried, cleaned and inspected. Maps were generated using the current GIS technology available at the time; there has been very little use of the GIS system since the initial installation of the system in the Borough building. The computer with the GIS system installed is no longer operational, and no one is able to use the valuable GIS information available. The base maps were provided to KLH Engineers and were updated after review by Wastewater personnel. This review and update was also required as part of an ongoing review of the Long Term Control Plan.

Sewer inspection equipment, which the Borough operates, needs to have the capability to collect data which can be directly incorporated into GIS systems to ensure that the requirement for system inspection and evaluation are met. We will upgrade the equipment in the TV inspection truck to provide data collection that meets acceptable industry standards and then can be used to update the GIS system.

A new computer will be purchased and the software updated and re-licensed to bring the GIS maps up to date and make them an effective tool for use in Borough operations. GIS information is extremely valuable, not only used as a resource for the Borough, but for the public. Since first proposing this project in 2007, it has also become evident that this upgrade will be critical to meeting the requirements of the Borough's MS4 Storm Water Permit. In consultation with both Borough Engineering firms, a coordinated GIS program upgrade that will be phased in over five years. The first year, we will upgrade the sewer inspection equipment, software and computers. Also, mapping of the sanitary and storm sewer systems will be updated.

This project has stalled since funding was not available in 2008 and 2009. KLH Engineers is working on updating and converting our existing data to be compatible with the current mapping software, and will recommend what hardware needs to be purchased in 2010 to move forward and use this valuable information in our daily operations. The sewer inspection data acquisition software still needs upgraded.

Estimated Cost for this Project: $40,000.00

4. **Manhole Rehabilitation:** The Borough of Sewickley has 415 manholes in the collection system. Many of these manholes were constructed between 1896 and 1910 when the original combined sewer system was built. The useful life of concrete pre-cast manholes that are constructed today is 50 years. The manholes in our system are all brick which in many cases have a shorter useful life; many of the manholes in the Borough collection system are approaching 100 years in age. Manhole rehabilitation has been included in the Five Year Capital Plan, but due to cost concerns, manpower availability and time constraints, we have not been able to fully implement an effective program.

The goal was to rehabilitate 10 manholes a year to include invert repair, step installation, cleaning and coating of interior brick. Eight manholes were rehabilitated in 2008; before and after pictures of one manhole have been included to show the results of a restoration.

The Capital Plan budgets $14,857.00 for manhole rehabilitation in 2010. We did not complete any manhole restorations in 2009 since funds and manpower were not available. It is of vital importance that we try to complete manhole and line restoration projects on a yearly basis. Grant funding is becoming available for CSO communities to complete these projects, but so far has been limited to communities in the ALCOSAN service area. The budgeted amount does not sufficiently cover costs of rehabilitating 10 manholes and the current request is more realistic.

Estimate Cost for this Project: $36,000.00

5. **Restoration Interceptor Manholes:** Five concrete manholes along Chadwick Street require restoration due to severe hydrogen sulfide deterioration. Three of the manholes are in Riverfront Park. The Five Year Plan budgets $61,903.00 for general sewer line replacement and repair in 2009. No projects were completed in 2009. A demonstration project by Abel Recon, a provider of Infrastructure Rehabilitation solutions, took place in the fall of 2009 and did restore one (1) of the five (5) manholes at no cost to the Borough. These manholes are in immediate need of restoration.

Estimated Cost for this Project: $61,903.00

6. **Replacement of Service Truck:** The current service truck is scheduled for replacement in 2010. New equipment at the pump stations and anticipated growth in the next five years requires us to reevaluate our needs for a new service truck. The trash basket configuration in the new pump stations and other maintenance requirements in the plant and system make a small truck crane necessary on the new truck. The old truck, a 2000 Ford, would be retained, and the body removed and replaced with a box type body suitable to move the sewer inspection equipment into. The current TV inspection truck, which is a 1987 converted ambulance, would be disposed of. The cost estimate is for purchasing the new service truck and converting the current truck into a TV truck is approximately $60,000.

1987 Ford TV Inspection Truck
183,000 miles

2000 Ford Service Truck
53,950 miles

Estimated Cost for this Project: $60,000.00

7. **Cured in Place Lining of 450 feet of Sewer on Maple Lane, Replacement of 250 feet of Failed Transite (concrete asbestos) Pipe on Maple Lane:** The relining project is to correct a constant root intrusion problem in the 800 block of Maple lane. Relining is a cost effective and rapid process that lines the host pipe with a new PVC resin impregnated liner, and then the service connections are reinstated from inside the pipe. The other replacement in the 600 block will be done by traditional open cut trenching and relaying a new SDR 35 PVC sewer. Transite pipe is susceptible to deterioration from wastewater, and this section has missing invert sections and is crushed in several areas.

Estimated Cost for this Project:	**$ 25,000.00**	**For Lining**
	$ 20,000.00	**For Open Cut**
	$ 45,000.00	**Total**

2010 CAPITAL BUDGET REQUEST SUMMARY

Total Request for Capital Projects:	**$ 6,831,000.00**
Projects Currently Funded:	**$ 6,600,000.00**
Contingency:	**$ 7,097.00**
Additional Funding Request:	**$ 242,903.00**

Through 2009, the Borough sewer bills did not bill for debt; the Borough bills for a twenty-five percent (25%) capital reserve and eighteen percent (18%) rehab fee to make those improvements, but they are based upon consumption. Therefore, the revenues are contingent upon the amount of water consumed. In preparation of the new rate schedule, staff has recommended that there be a consumption charge and a debt charge. This way, as debt were to decrease, or if debt were assumed for the benefit of an adjacent municipality, that debt then can clearly be reduced or added to the rate payers of each specific municipality. As the proposed increase of customers to the Wastewater Treatment Plant is expected, we believe that each municipality should be responsible for their wastewater treatment services located within their municipality.

Currently the minimum fee is for 5,000 gallons. The new rate schedule raises the minimum gallons to be consumed from 5,000 gallons to 12,000 gallons; this is a benefit to the majority of homeowners because whether being a single occupant or a couple, the 12,000 gallon range is more acceptable as a minimum. If it were 5,000 gallons, there would be a minimum charge, plus an amount for the additional 7,000 gallons. Pursuant to the original business plan, rates were going to be increased for the projects; and given the fact that the Borough currently has $1,472,000.00 of debt and would be incurring approximately $6,000,000.00 of new debt, it is only natural that rates would need to be increased to pay the debt.

PROJECT: HEADWORKS AND DEWATERING		
This project rehabilitates the treatment plant headworks and dewatering facilities		
$ 72.00	12,000 gallons of water used	
	(quarterly minimum)	
$ 75.00	Quarterly Debt Repayment	
$ 147.00	per quarter	$49.00 per mo.

The new rate schedule, adopted by Council on October 13, 2009, provides for a quarterly consumption fee and a quarterly debt payment. The new increases represent the minimum charge of $147.00 per quarter for 12,000 gallons; or $49.00 per month.

A. QUARTERLY MINIMUM CHARGE

The minimum charge includes 12,000 gallons of water per quarter per meter. The charge would be $72.00.

B. QUARTERLY CONSUMPTION CHARGE

In addition to the minimum charge, the consumption charge is applicable to the excess consumption per meter over that included in the minimum charge.

For the next 100,000 gallons per quarter	$6.50 per 1,000 gallons
For all additional consumption per quarter	$7.25 per 1,000 gallons

C. QUARTERLY DEBT CHARGE

For	5/8	inch metered service	$ 75.00	per meter
For	3/4	inch metered service	$ 75.00	per meter
For	1	inch metered service	$ 100.00	per meter
For	1½	inch metered service	$ 125.00	per meter
For	2	inch metered service	$ 500.00	per meter
For	3	inch metered service	$1000.00	per meter
For	4	inch metered service	$4000.00	per meter
For	6	inch metered service	$6000.00	per meter

By way of comparison, the new rate schedule is well within the acceptable standards for municipal wastewater operations.

COMPARISON OF SEWER FEES

SEWICKLEY (12,000 Minimum)		ECONOMY		WEST VIEW (12,000 Minimum)		CHIPPEWA	
$ 72.00	Minimum Consumption Charge			$ 39.43	West View Min. Chg.		
$ 75.00	Debt Chg.	$186.00	Per Quarter	$ 47.88	West View Sewer Fees $3.99 per 1,000	$165.00	Per Quarter
$ 147.00	Or $49.00 Per Month	$ 62.00	Flat Rate Per Month	$ 7.92	ALCOSAN's Service Chg.	$ 55.00	Flat Rate Per Month
				$ 45.24	ALSOSAN's Sewer Fees $3.77 per 1,000		
				$ 140.47	or $46.82 Per Month		

CAPITAL PROJECTS

In 2010, the Borough of Sewickley is committed to the following capital projects.

1. The 2009 Road Construction and Improvements Project for Nevin Avenue and Grant Street.
2. Phase IV of the Town Center Associates Planning and Management Project, providing support services analysis for the Sewickley Business District Advisory Committee.
3. The Gateway Sign Project for Route 65 and Broad Street
4. Completion of the Sewickley Valley Rivers Conservation Management Project (in cooperation with seven other municipalities) funded by the Pennsylvania Department of Conservation and Natural Resources, the Pennsylvania Department of Community Economic Development, and the Pennsylvania Department of Environmental Protection.
5. Completion of the Aleppo-Sewickley-Glen Osborne Joint Municipal Zoning Ordinance.
6. Participating with the Borough of Edgeworth in a Highway-Byway Grant for the Route 65 Corridor Study.
7. Repairs to the Municipal Building, including the replacement of both sets of steps, the painting of eaves and dormers, repairs to sidewalks and upgrades to the restroom and elevator entrance to meet the new ADA requirements.
8. The purchase of a new police car to replace the 2005 police car.

9. The completion of the Waterworks Master Site Plan at Waterworks Park.
10. An application has been made to the Pennsylvania Transportation Committee, requesting funding on the 2011 Road Project Requests List of $1,529,000 for the Route 65 Project Traffic Signalization Project.

BUDGET SCHEDULES

The Borough of Sewickley utilizes an annual budget process in the development of the General Fund Budget, Sewer Fund Budget, Road Construction and Maintenance Fund, and Capital Reserve Budgets. The budget process begins in July with recommendations and requests of the department heads and with staff review.

On September 29, 2009, Council held a public meeting with the department heads to review multiple year capital projects and requests. On October 24, 2009, Council held a budget public meeting and reviewed current programs, expenditures and receipts regarding the proposed 2010 Budget and Capital Reserve Funds, with motions to tentatively adopt and advertise the 2010 General Fund and Sewer Fund Budgets, and to tentatively adopt and advertise to maintain a millage rate for 2010 at the 6.80 mills. The public hearing and final adoption of the budgets is scheduled for Monday, November 16, 2010 at the Council Meeting.

This completed budget is the result of a considerable amount of teamwork and reflects the professionalism shown by the Borough staff and Council in its preparation. Thanks are due to everyone who was involved, especially Patty Flaherty, Administrative Assistant; Fran Frynkewicz and Maleet Gordon, Bookkeepers; Jeff Neff, Fire Chief; James Ersher, Police Chief; Howard Miller, Public Works Foreman; Mark Brooks, Director of Environmental Services; Borough Council; Mayor Wise; and Borough of Sewickley employees.

FUTURE YEARS

There is a clear need to either significantly adjust current service levels or find additional resources to fund the services the Borough of Sewickley residents and businesses have come to expect. The Borough will need to develop a strategy for economic development for the Borough. Staff will be exploring performance based management budgets as a tool to encourage justification of each activity as if it were new, and to assist Council and citizens in identifying budget issues and alternatives. This approach will also require staff and employees to integrate performance measurement and productivity indicators into the budget process.

The unfunded mandates placed on municipalities by the federal and state governments are placing heavy financial burdens on municipalities. The federal and state governments need to establish financing plans for municipalities who accept these challenges.

The residents of the Borough of Sewickley are strongly encouraged to review the budget documents and to express their comments at the public hearing on Monday, November 16, 2009.

We look forward to reviewing with you this 2010 Budget Document for the Borough of Sewickley.

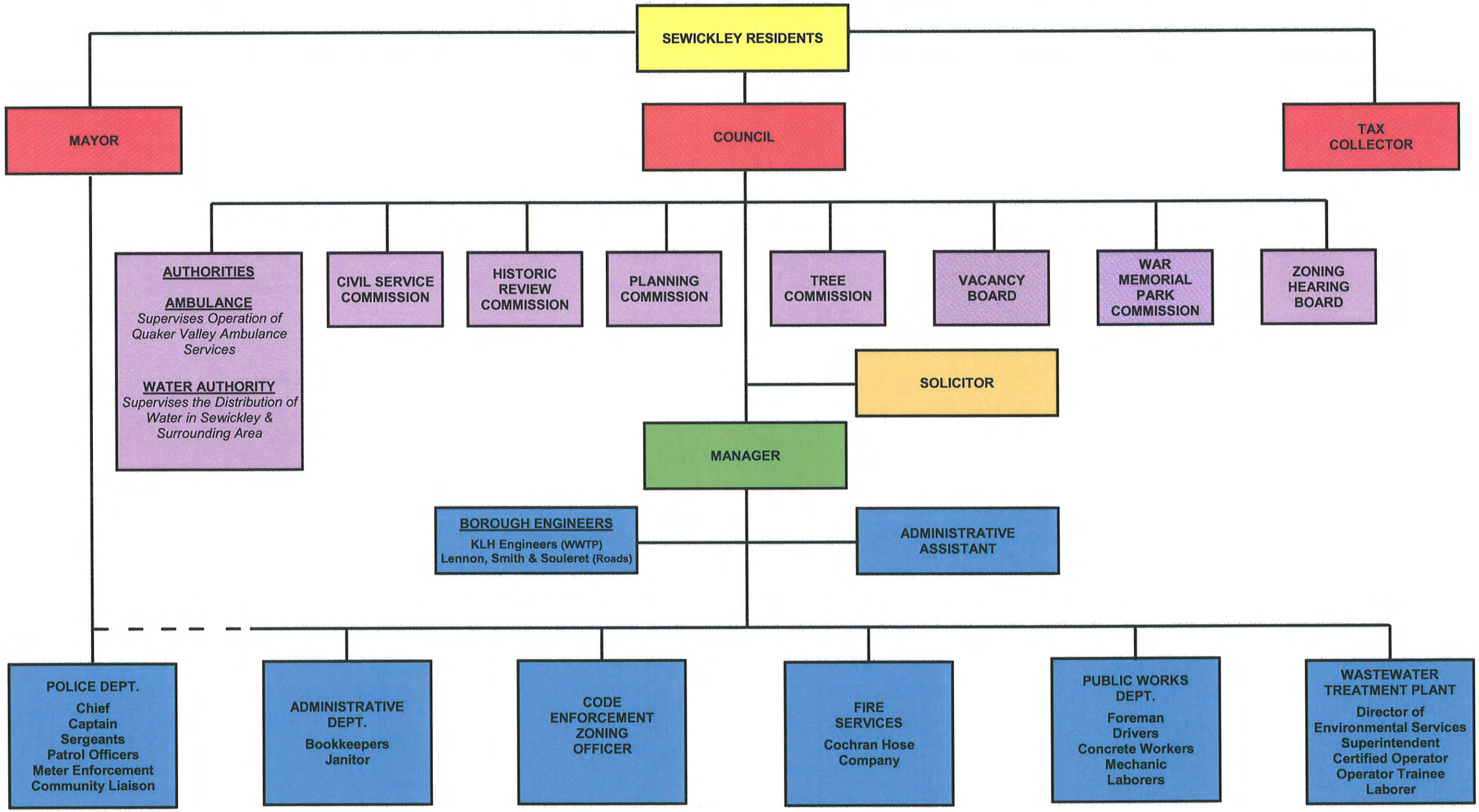
Sincerely yours,

Kevin M. Flannery
Borough Manager and Secretary

KMF:pmf

Organizational Chart

BOROUGH OF SEWICKLEY ORGANIZATIONAL CHART



11-1-09

Meeting Schedule

BOROUGH OF SEWICKLEY
2010 MEETING DATES

Committee of the Whole

Meetings begin at 7:30 p.m.

Tuesday, January 12
Tuesday, February 9
Tuesday, March 9
Tuesday, April 13
Tuesday, May 11
Tuesday, June 15
Tuesday, July 13
Tuesday, August 10
Tuesday, September 14
Tuesday, October 12
Tuesday, November 09
Tuesday, December 14

Regular Council

Meetings begin at 7:30 p.m.

Monday, January 18
Monday, February 15
Monday, March 15
Monday, April 19
Monday, May 17
Monday, June 15
Monday, July 19
Monday, August 16
Monday, September 20
Monday, October 18
Monday, November 15
Monday, December 20

Planning Commission

Meetings begin at 7:00 p.m.

Wednesday, January 06
Wednesday, February 03
Wednesday, March 03
Wednesday, April 07
Wednesday, May 05
Wednesday, June 02
Wednesday, July 07
Wednesday, August 04
Wednesday, September 01
Wednesday, October 06
Wednesday, November 03
Wednesday, December 01

Zoning Hearing Board

Meetings begin at 7:30 p.m.

Tuesday, January 05
Tuesday, February 02
Tuesday, March 02
Tuesday, April 06
Tuesday, May 04
Tuesday, June 01
Tuesday, July 06
Tuesday, August 03
Tuesday, September 07
Tuesday, October 05
Tuesday, November 02
Tuesday, December 07

Tree Commission

Meetings begin at 7:00 p.m.

Monday, January 11
Monday, February 08
Monday, March 08
Monday, April 12
Monday, May 10
Monday, June 14
Monday, July 12
Monday, August 09
Monday, September 13
Monday, October 11
Monday, November 08
Monday, December 13

Historic Review Commission

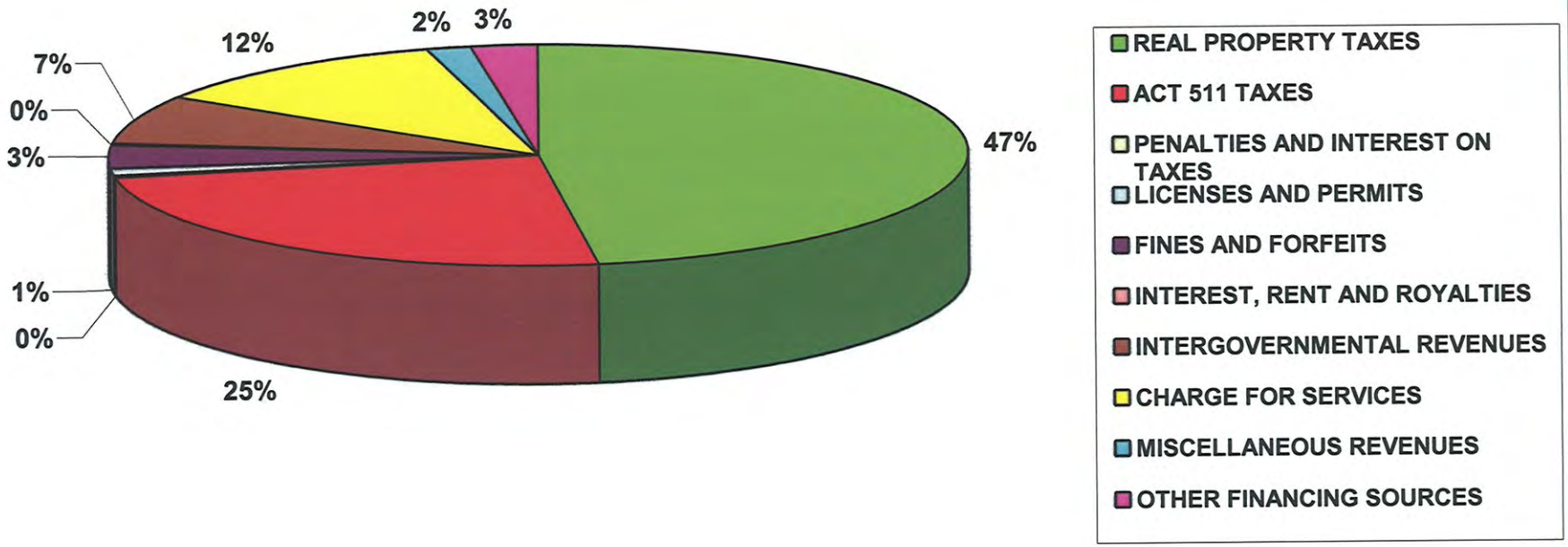
Meetings begin at 7:30 p.m.

Monday, January 04
Monday, February 01
Monday, March 01
Monday, April 05
Monday, May 03
Monday, June 07
Monday, July 05
Monday, August 02
Monday, September 13
Monday, October 04
Monday, November 01
Monday, December 06

Check with the Borough Office for deadlines to submit materials to the Council Boards and Commissions, and for any changes to the scheduled meeting dates.
If you are handicapped and require accommodations, please contact the Borough Building in advance.

General Fund Revenues

BOROUGH OF SEWICKLEY 2010 BUDGET REVENUES



2010 GENERAL FUND
Revenues

Real Property Taxes

Acct. No.	Description	Audited 2006	Audited 2007	Audited 2008	2009 Budget	As of 09/30/09	2010 Budget
301.100	Current Year	1,732,303.38	2,020,350.36	2,000,102.51	2,035,102.00	1,982,721.77	2,070,000.00
301.200	Prior Year	46,612.46	20,052.92	2,977.72	80,000.00	9,276.29	10,000.00
301.300	Delinquent	20,000.00	0.00	0.00	10,000.00	0.00	10,000.00
301.500	Liened	98,588.95	74,601.07	88,545.65	35,000.00	88,847.98	80,000.00
301.501	Del. Payt Program	0.00	0.00	0.00	0.00	0.00	0.00
Total for Real Property Taxes		**1,897,504.79**	**2,115,004.35**	**2,091,625.88**	**2,160,102.00**	**2,080,846.04**	**2,170,000.00**

Local Tax Enabling Taxes

Acct. No.	Description	Audited 2006	Audited 2007	Audited 2008	2009 Budget	As of 09/30/09	2010 Budget
310.010	Per Capita-Current Year	10,254.70	8,869.10	9,419.00	10,500.00	9,287.50	10,000.00
310.020	Per Capita-Prior Year	190.00	160.00	30.00	250.00	26.00	250.00
310.030	Per Capita-Delinquent	55.72	5.25	15.75	25.00	25.00	25.00
310.100	Real Estate Transfer Tax	135,296.71	110,546.80	124,145.26	120,000.00	87,367.98	120,000.00
310.210	Earned Income-Current	312,779.41	329,224.09	448,203.87	355,000.00	263,260.51	365,000.00
310.220	Earned Income-Prior	247,758.72	335,752.39	305,435.62	360,000.00	335,803.41	390,000.00
310.230	Earned Income-Delinquent	25,761.23	17,731.77	27,726.15	25,000.00	36,118.27	30,000.00
310.510	OPT-Current Year	0.00	0.00	0.00	0.00	0.00	0.00
310.520	OPT-Prior Year	0.00	0.00	0.00	0.00	0.00	0.00
310.530	OPT-Delinquent	0.00	0.00	0.00	0.00	0.00	0.00
310.810	BPT-Current Year	164,582.87	170,758.24	178,540.78	175,000.00	165,259.05	185,000.00
310.820	BPT-Prior Year	11,671.87	13,146.33	6,646.36	12,500.00	13,752.56	12,500.00
310.830	BPT-Delinquent	12,118.04	0.00	4,317.59	2,500.00	1,714.01	2,500.00
Total for Local Tax Enabling Taxes		**920,469.27**	**986,193.97**	**1,104,480.38**	**1,060,775.00**	**912,614.29**	**1,115,275.00**

2010 GENERAL FUND
Revenues

Penalties & Interest Delinquent Taxes

Acct. No.	Description	Audited 2006	Audited 2007	Audited 2008	2009 Budget	As of 09/30/09	2010 Budget
319.010	Real Property Taxes	6,976.88	4,162.74	6,978.00	7,000.00	4,659.32	6,000.00
319.100	Per Capita Taxes	40.40	24.30	23.30	50.00	23.40	50.00
Total for Penalties & Interest Delinquent Taxes		**7,017.28**	**4,187.04**	**7,001.30**	**7,050.00**	**4,682.72**	**6,050.00**

License & Permits

Acct. No.	Description	Audited 2006	Audited 2007	Audited 2008	2009 Budget	As of 09/30/09	2010 Budget
321.620	Tree Expert License	200.00	0.00	100.00	200.00	50.00	200.00
321.700	Amusement License	9,500.00	7,250.00	6,500.00	7,500.00	0.00	7,500.00
321.800	Cable TV	36,453.68	38,887.11	43,188.10	38,500.00	33,457.15	42,500.00
322.800	Street Opening Permits	2,875.33	1,495.50	1,600.00	12,000.00	3,250.00	7,000.00
Total for License & Permits		**49,029.01**	**47,632.61**	**51,388.10**	**58,200.00**	**36,757.15**	**57,200.00**

Fines & Forfeits

Acct. No.	Description	Audited 2006	Audited 2007	Audited 2008	2009 Budget	As of 09/30/09	2010 Budget
331.100	Vehicle Code Violations	35,819.74	29,824.05	49,180.84	48,000.00	31,054.59	45,000.00
331.110	Parking fines	81,362.86	78,889.41	78,210.61	89,000.00	68,967.03	89,000.00
331.120	Non-Traffic Citations	12,082.50	9,784.30	14,658.24	10,000.00	7,833.75	10,000.00
Total for Fines & Forfeits		**129,265.10**	**118,497.76**	**142,049.69**	**147,000.00**	**107,855.37**	**144,000.00**

Interest & Rent

Acct. No.	Description	Audited 2006	Audited 2007	Audited 2008	2009 Budget	As of 09/30/09	2010 Budget
341.100	Interest	22,000.77	22,763.90	3,456.19	15,000.00	1,391.46	5,000.00
342.100	Rental of Property	3,322.16	3,421.82	3,524.47	6,000.00	3,630.20	4,000.00
Total for Interest & Rent		**25,322.93**	**26,185.72**	**6,980.66**	**21,000.00**	**5,021.66**	**9,000.00**

2010 GENERAL FUND
Revenues

Intergovernmental Revenues

Acct. No.	Description	Audited 2006	Audited 2007	2008 Budget	2009 Budget	As of 09/30/09	2010 Budget
354.020	State Pension Allocation	101,921.24	105,810.90	108,335.21	108,500.00	109,480.47	110,000.00
354.040	Act 339 Subsidy-WWTP	0.00	0.00	0.00	0.00	0.00	0.00
355.010	PURTA	4,605.09	4,214.80	4,209.02	4,400.00	0.00	4,400.00
355.050	Liquid Fuels Allocation	72,000.00	79,635.91	79,070.48	84,556.00	84,556.00	85,000.00
355.080	Alcohol Beverage Taxes	2,400.00	2,200.00	2,400.00	2,600.00	173.65	2,600.00
355.120	Foreign Casualty Tax	35,890.99	34,790.30	35,300.87	35,800.00	30,566.40	31,000.00
355.140	State Grants	20,000.00	1,256.00	5,000.00	2,500.00	0.00	10,000.00
355.200	Act 77 RAD Revenues	65,840.08	71,382.83	72,854.96	70,000.00	55,507.51	74,000.00
Total for Intergovernmental Revenues		**302,657.40**	**299,290.74**	**307,170.54**	**308,356.00**	**280,284.03**	**317,000.00**

General Government

Acct. No.	Description	Audited 2006	Audited 2007	Audited 2008	2009 Budget	As of 09/30/09	2010 Budget
361.100	Osborne Admin Serv	18,925.09	19,867.87	21,076.54	23,587.00	16,422.03	25,000.00
361.200	Osborne Crossing Guard	0.00	1,628.52	4,140.00	2,400.00	2,808.00	2,400.00
361.300	Zoning/Sub/Dev Fees	900.00	300.00	900.00	1,500.00	0.00	500.00
361.320	Engineering Review	0.00	0.00	4,157.81	0.00	7,260.00	1,000.00
361.340	Zoning Hearing Fees	6,400.00	6,920.00	5,950.00	10,000.00	6,500.00	8,000.00
361.510	Sale of Maps	21.00	22.00	11.00	50.00	0.00	50.00
361.520	Sale of Code	50.00	0.00	25.00	50.00	0.00	50.00
361.530	Sale of Subdivision	25.00	40.00	120.00	50.00	0.00	50.00
361.540	Sale of Ordinances	150.00	50.00	75.00	300.00	0.00	300.00
361.550	Sale of Building Code	0.00	0.00	0.00	0.00	0.00	0.00
361.560	Street Banner Permt	3,800.00	4,005.00	4,000.00	6,000.00	5,050.00	6,000.00
361.570	Sale Recycling Bins	175.00	285.00	789.00	250.00	295.00	250.00
361.700	NSF Redeposit	7,206.36	300.00	0.00	0.00	0.00	0.00
Total for General Government		**37,652.45**	**33,418.39**	**41,244.35**	**44,187.00**	**38,335.03**	**43,600.00**

2010 GENERAL FUND
Revenues

Public Safety

Acct. No.	Description	Audited 2006	Audited 2007	Audited 2008	2009 Budget	As of 09/30/09	2010 Budget
362.100	Sale of Accident Reports	0.00	0.00	0.00	0.00	0.00	0.00
362.150	Special Police Services	97,430.06	103,178.31	109,607.30	107,500.00	95,804.59	110,725.00
362.200	Fire Fees-Haysville	3,811.80	3,891.88	4,016.42	3,630.00	3,159.90	3,630.00
362.210	Fire Fees-Osborne	16,753.88	16,753.88	20,942.35	17,800.00	12,771.15	18,000.00
362.220	Fire Fees-Sew. Heights	0.00	0.00	0.00	0.00	0.00	0.00
362.290	Fire Fund CR#4	3,176.52	3,243.24	3,200.00	3,200.00	2,633.25	3,200.00
362.410	Building Permits	61,804.02	38,097.11	63,130.69	55,000.00	41,268.66	75,000.00
362.450	Occupancy Permits	300.00	0.00	50.00	300.00	300.00	300.00
Total for Public Safety		**183,276.28**	**165,164.42**	**200,946.76**	**187,430.00**	**155,937.55**	**210,855.00**

Highway & Streets

Acct. No.	Description	Audited 2006	Audited 2007	Audited 2008	2009 Budget	As of 09/30/09	2010 Budget
363.210	Parking Meter Rev	243,563.19	246,335.22	237,301.84	240,000.00	165,184.68	225,000.00
363.220	Parking Permit Fees	1,555.00	2,572.00	2,282.00	1,500.00	692.00	1,500.00
363.580	Salt Reimbursement	17,875.12	10,563.21	17,747.81	26,000.00	19,402.78	26,000.00
363.600	Special Public Wrks Serv	624.00	1,757.15	2,683.32	2,000.00	485.62	2,000.00
363.700	Sewer Rehabilitation Fee	86,240.68	96,023.39	105,426.18	0.00	0.00	0.00
363.800	Current Yr Rd Proj Asses	5,000.00	3,910.00	0.00	5,000.00	0.00	5,000.00
363.850	Prior Yr Road Proj Asses	10,000.00	0.00	3,820.00	0.00	0.00	0.00
363.875	Two Years Road Project	10,000.00	0.00	0.00	0.00	0.00	0.00
Total for Highway & Streets		**374,857.99**	**361,160.97**	**369,261.15**	**274,500.00**	**185,765.08**	**259,500.00**

2010 GENERAL FUND
Revenues

Culture & Recreation

Acct. No.	Description	Audited 2006	Audited 2007	Audited 2008	2009 Budget	As of 09/30/09	2010 Budget
367.400	Park Shelter Fees	7,300.00	9,720.00	10,200.00	10,000.00	9,300.00	10,000.00
367.500	Tree Donations	3,825.00	13,495.49	950.00	2,500.00	2,200.00	4,000.00
Total for Culture & Recreation		**11,125.00**	**23,215.49**	**11,150.00**	**12,500.00**	**11,500.00**	**14,000.00**

Miscellaneous Revenues

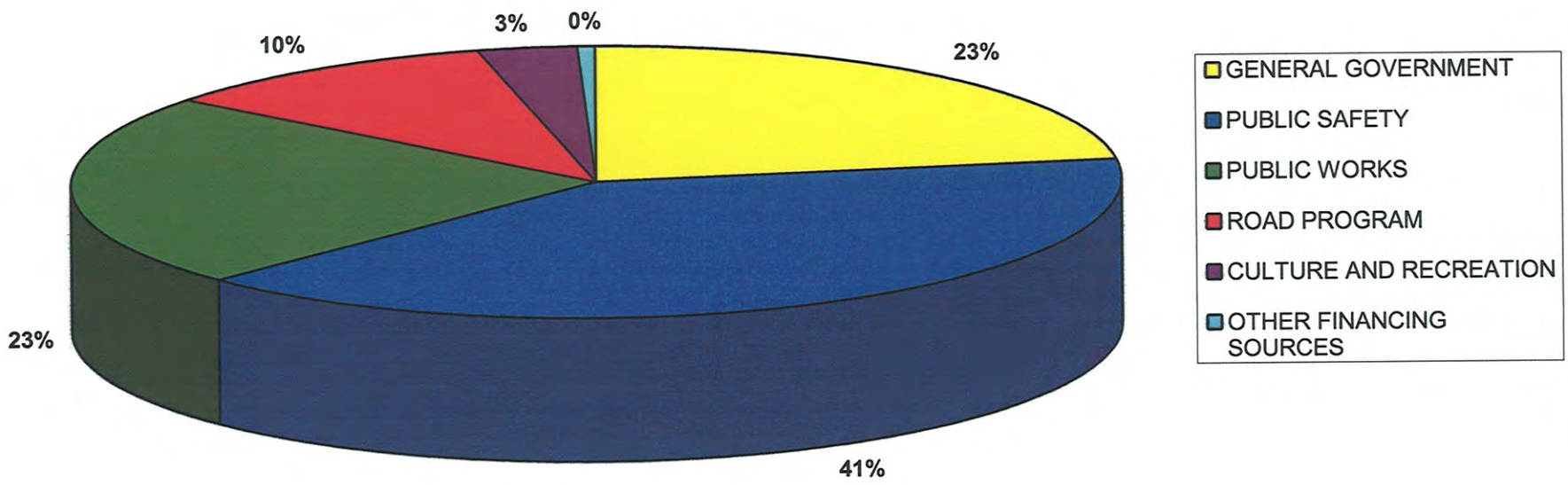
Acct. No.	Description	Audited 2006	Audited 2007	Audited 2008	2009 Budget	As of 09/30/09	2010 Budget
380.100	Miscellaneous Revenues	84,650.95	41,868.41	53,274.94	51,237.00	40,358.17	52,500.00
380.200	Health Insurance Reimbursements	0.00	0.00	21,898.06	22,500.00	16,423.56	23,400.00
380.400	Workmen Compensation	35,880.00	34,500.00	0.00	0.00	0.00	0.00
380.410	No Lien Letter	2,400.00	2,900.00	3,110.00	3,500.00	3,500.00	3,500.00
380.500	COG Grants		0.00	0.00	0.00	0.00	0.00
Total for Miscellaneous Revenues		**122,930.95**	**79,268.41**	**78,283.00**	**77,237.00**	**60,281.73**	**79,400.00**

Other Financing Sources

Acct. No.	Description	Audited 2006	Audited 2007	Audited 2008	2009 Budget	As of 09/30/09	2010 Budget
390.100	Other Income	1,000.00	0.00	0.00	1,000.00	1,000.00	15,000.00
390.150	QVSD-Gas	93,008.40	168,601.99	140,546.44	55,000.00	4,061.84	12,600.00
390.151	BSWA-Gas	10,850.00	12,190.44	14,785.95	15,000.00	6,505.06	12,500.00
	Transfers	0.00	0.00	0.00	0.00	0.00	0.00
392.035	Trans from Liquid Fuels	0.00	56,977.61	98,975.02	0.00	0.00	0.00
392.080	Trans from Sewer Fund	0.00	355.50	0.00	35,000.00	0.00	0.00
393.200	SF Return of Capital	30,000.00	0.00	0.00	0.00	35,000.00	75,000.00
Total for Other Financing Sources		**134,858.40**	**238,125.54**	**254,307.41**	**106,000.00**	**46,566.90**	**115,100.00**
GENERAL FUND TOTAL REVENUES		**4,195,966.85**	**4,497,345.41**	**4,665,889.22**	**4,464,337.00**	**3,926,447.55**	**4,540,980.00**

General Fund Expenditures

BOROUGH OF SEWICKLEY 2010
BUDGET EXPENDITURES



2010 GENERAL FUND
Expenses

General Government							
Acct. No.	Description	Audited 2006	Audited 2007	Audited 2008	2009 Budget	As of 9/30/09	2010 Budget
400.325	Postage	4,076.00	2,647.33	3,610.00	4,000.00	2,987.07	4,000.00
400.326	Equipment Lease	9,022.00	8,838.37	15,417.00	14,000.00	16,111.32	14,000.00
400.343	Annual Report	0.00	0.00	0.00	0.00	0.00	5,600.00
400.351	Property-Liability Ins.	20,158.00	23,163.34	23,124.00	24,370.00	34,352.38	24,370.00
400.420	Dues, Subs., & Memb.	7,392.00	12,275.96	6,420.00	9,000.00	3,490.00	9,000.00
400.460	Meetings & Conferences	6,987.00	7,935.73	6,421.00	8,000.00	8,403.00	8,000.00
400.703	Road Project	371,318.00	0.00	470,000.00	470,000.00	470,000.00	470,000.00
400.710	Broad Street Note	60,378.00	60,377.04	60,378.00	60,378.00	45,282.78	60,378.00
400.750	Contingency	67,520.00	62,622.34	62,476.00	99,100.00	87,613.79	87,760.00
400.800	Depreciation Expense	10,000.00	0.00	10,000.00	10,000.00	0.00	10,000.00
400.850	Center Contribution	13,125.00	13,125.00	13,125.00	10,000.00	9,999.67	12,500.00
Total For General Government		**569,976.00**	**190,985.11**	**670,971.00**	**708,848.00**	**678,240.01**	**705,608.00**

2010 GENERAL FUND
Expenses

Manager/Administration							
Acct. No.	Description	Audited 2006	Audited 2007	Audited 2008	2009 Budget	As of 9/30/09	2010 Budget
401.121	Salary/Manager	78,994.00	83,758.61	88,617.00	79,936.00	61,297.68	83,933.00
401.141	Salary - Secretary	2,500.00	1,875.00	2,500.00	2,500.00	1,875.00	2,500.00
401.142	Salary - Staff	102,305.00	105,676.42	136,920.00	111,766.00	95,749.74	117,364.00
401.151	Life/Acc. Insurance	2,424.00	4,500.44	4,872.00	4,500.00	4,139.92	4,500.00
401.152	Dental Insurance	3,998.00	3,997.68	3,998.00	3,980.00	2,999.01	4,187.00
401.153	Dis. Ins. - Long Term	2,319.00	2,319.17	2,541.00	3,110.00	2,039.03	3,110.00
401.155	Vision Care	431.00	430.80	431.00	431.00	323.85	431.00
401.156	Keystone HMO	41,462.00	33,769.79	35,110.00	35,207.00	28,385.22	36,274.00
401.160	Pension/Retirement Pay	25,950.00	27,225.68	26,651.00	28,675.00	5,737.59	38,041.00
401.161	FICA (Social Security)	14,408.00	14,750.45	17,935.00	14,764.00	12,214.17	15,908.00
401.162	Unem. Comp. Ins.	2,835.00	1,819.72	306.00	2,000.00	2,147.65	2,200.00
401.163	Workers Comp. Ins.	2,022.00	7,107.69	14,388.00	7,462.00	8,923.45	8,000.00
401.164	Overtime	2,743.00	1,506.36	1,820.00	3,000.00	740.11	3,000.00
401.211	Materials & Supplies	8,544.00	7,503.73	8,794.00	7,500.00	5,742.59	7,500.00
401.212	Other Expenses	13,479.00	11,062.19	12,548.00	11,000.00	7,736.73	11,000.00
401.213	Computer Maintenance	7,679.00	9,083.25	5,078.00	8,000.00	1,966.17	6,500.00
401.214	Computer Services	6,609.00	24,606.22	20,376.00	23,000.00	20,899.00	23,000.00
401.321	Telephone	10,139.00	9,541.81	8,400.00	9,500.00	7,733.85	9,500.00
401.330	Auto Allowance	753.00	1,808.58	3,388.00	2,000.00	634.70	2,000.00
402.300	Annual Audit Service	5,000.00	16,660.00	8,400.00	8,000.00	3,500.00	8,000.00
402.400	Special Audit Service	0.00	0.00	0.00	0.00	760.00	0.00
402.500	Web Site	4,837.00	2,673.45	2,879.00	6,000.00	1,529.55	5,000.00
Total For Manager/Administration		**339,431.00**	**371,677.04**	**405,952.00**	**372,331.00**	**277,075.01**	**391,948.00**

2010 GENERAL FUND
Expenses

Tax Collection

Acct. No.	Description	Audited 2006	Audited 2007	Audited 2008	2009 Budget	As of 9/30/09	2010 Budget
403.121	Salary	19,113.00	18,999.96	2,400.00	2,400.00	1,800.00	2,400.00
403.144	Del. Comm.	0.00	0.00	0.00	0.00	0.00	0.00
403.161	FICA (Social Security)	1,454.00	1,453.50	184.00	250.00	137.70	250.00
403.162	Unemp. Comp. Ins.	1,073.00	507.91	5.00	300.00	425.79	450.00
403.163	Workmens Comp. Ins.	669.00	702.55	744.00	800.00	589.48	800.00
403.211	Materials/Supplies	0.00	0.00	0.00	0.00	0.00	0.00
403.212	Other Expenses	18,707.00	14,707.28	17,999.00	7,500.00	10,638.98	11,000.00
403.213	Computer	0.00	0.00	0.00	0.00	0.00	0.00
403.317	Wage Tax Fees	11,788.00	15,748.70	17,639.00	15,000.00	13,908.69	15,000.00
403.318	LST Fees	3,035.00	2,959.72	1,987.00	3,200.00	1,471.13	2,600.00
403.319	BPT Fees	4,805.00	3,672.47	3,704.00	4,200.00	3,941.03	4,200.00
403.321	Telephone	471.00	212.58	425.00	500.00	160.52	350.00
403.325	Postage	0.00	0.00	0.00	0.00	0.00	0.00
403.353	Performance Bond	1,679.00	1,875.00	0.00	2,000.00	0.00	0.00
403.510	Tax Refunds	0.00	0.00	0.00	0.00	0.00	0.00
Total For Tax Collection		**62,794.00**	**60,839.67**	**45,087.00**	**36,150.00**	**33,073.32**	**37,050.00**

Legal Services

Acct. No.	Description	Audited 2006	Audited 2007	Audited 2008	2009 Budget	As of 9/30/09	2010 Budget
404.200	Solicitor Retainer	6,000.00	6,000.00	6,000.00	6,000.00	4,500.00	7,200.00
404.300	Solicitor Other Legal	31,556.00	28,546.32	45,555.00	45,000.00	42,689.42	45,000.00
404.400	Additional Legal Services	3,500.00	10,337.43	2,000.00	2,000.00	2,982.44	0.00
Total For Legal Services		**41,056.00**	**44,883.75**	**53,555.00**	**53,000.00**	**50,171.86**	**52,200.00**

2010 GENERAL FUND
Expenses

Engineering Services							
Acct. No.	Description	Audited 2006	Audited 2007	Audited 2008	2009 Budget	As of 9/30/09	2010 Budget
408.200	Engineering Service-Road	40,000.00	59,888.32	51,258.00	40,000.00	45,627.85	45,000.00
408.300	Engineering Service-CDBG	10,000.00	0.00	0.00	0.00	0.00	
408.400	Other Engineering	6,087.00	10,224.84	16,638.00	7,500.00	11,879.77	10,000.00
Total For Engineering Services		**56,087.00**	**70,113.16**	**67,896.00**	**47,500.00**	**57,507.62**	**55,000.00**

Building							
Acct. No.	Description	Audited 2006	Audited 2007	Audited 2008	2009 Budget	As of 9/30/09	2010 Budget
409.142	Salary Staff	31,633.00	32,955.20	35,646.00	37,128.00	27,897.68	38,188.00
409.151	Life/Accident Insurance	537.00	454.63	670.00	600.00	424.24	424.00
409.152	Dental Insurance	399.00	399.48	399.00	392.00	299.61	413.00
409.153	Disability Ins. - Long Term	376.00	375.72	376.00	370.00	281.79	370.00
409.155	Vision	110.00	151.73	110.00	104.00	82.80	104.00
409.156	Keystone HMO	4,688.00	5,837.18	6,199.00	6,222.00	4,396.41	6,508.00
409.160	Pension/Retirement Pay	6,477.00	6,858.18	7,922.00	7,481.00	0.00	10,347.00
409.161	FICA (Social Security)	2,582.00	2,653.11	2,875.00	2,920.00	2,242.36	2,998.00
409.162	Unemp. Comp. Insurance	1,923.00	931.72	705.00	1,000.00	611.79	1,000.00
409.163	Workers Comp. Insurance	3,370.00	3,512.81	3,722.00	3,466.00	1,473.70	2,700.00
409.164	Overtime	1,501.00	1,725.89	3,024.00	1,200.00	1,414.21	1,500.00
409.191	Uniform Maintenance	381.00	530.32	532.00	700.00	640.27	700.00
409.211	Materials & Supplies	4,973.00	7,084.40	5,835.00	6,000.00	5,146.21	6,500.00
409.212	Other Expenses	0.00	0.00	0.00	0.00	0.00	0.00
409.351	Property/Liability Insurance	9,928.00	8,556.05	8,556.00	9,200.00	6,099.42	7,200.00
409.361	Electricity	21,008.00	26,471.92	31,997.00	32,000.00	26,360.17	32,000.00
409.362	Gas	14,879.00	9,629.92	20,030.00	21,000.00	19,632.06	22,000.00
409.373	Repairs/ Maintenance	23,107.00	26,575.31	39,887.00	22,000.00	38,421.32	25,000.00
409.730	93 Bond Issue (70%)	103,234.00	104,393.76	103,234.00	103,234.00	15,693.99	101,556.00
Total For Building		**231,106.00**	**239,097.33**	**271,719.00**	**255,017.00**	**151,118.03**	**259,508.00**

2010 GENERAL FUND
Expenses

Police							
Acct. No.	Description	Audited 2006	Audited 2007	Audited 2008	2009 Budget	As of 9/30/09	2010 Budget
410.121	Salary Chief	90,112.00	110,781.83	71,749.00	75,341.00	84,062.12	79,108.00
410.122	Salary/Sergeants/Captain	60,111.00	62,494.40	65,199.00	68,332.00	65,445.69	217,315.00
410.123	Salary/FT Patrolman	272,958.00	282,512.62	327,334.00	426,228.00	286,879.92	329,160.00
410.124	Salaries/PT Patrolman	94,963.00	91,827.24	90,964.00	50,000.00	81,390.25	50,000.00
410.130	Salaries FT Desk	30,943.00	31,644.80	32,812.00	33,736.00	19,124.40	35,423.00
410.131	Salaries/Meter Patrol	36,464.00	41,694.00	35,616.00	38,563.00	29,368.25	37,423.00
410.140	Salaries Crossing Guard	0.00	0.00	0.00	1,815.00	0.00	0.00
410.151	Accident Insurance	4,329.00	4,324.91	4,437.00	5,000.00	9,783.39	5,000.00
410.152	Dental Insurance	9,995.00	10,394.48	9,996.00	11,156.00	74,953.11	13,000.00
410.153	Disability Ins. - Long Term	3,353.00	3,476.72	4,015.00	3,352.00	2,790.00	3,352.00
410.155	Vision Care	965.00	1,588.64	966.00	1,040.00	722.70	1,040.00
410.156	Keystone HMO	109,139.00	142,027.55	154,153.00	151,182.00	111,573.39	148,841.00
410.157	Supp. Retire. Allow.	2,400.00	2,400.00	2,400.00	2,400.00	1,800.00	2,400.00
410.160	Pension/Retirement Pay	92,500.00	99,413.18	74,566.00	91,425.00	0.00	131,954.00
410.161	FICA (Social Security)	51,564.00	57,025.26	58,229.00	58,032.00	49,316.08	62,382.00
410.162	Unemp. Comp. Insurance	8,644.00	6,984.95	769.00	7,580.00	7,785.95	8,200.00
410.163	Workmens Comp. Insurance	64,023.00	66,743.21	70,710.00	72,700.00	56,000.51	76,335.00
410.164	Overtime	20,919.00	48,254.60	53,199.00	11,550.00	35,443.26	25,000.00
410.165	Longevity	15,823.00	17,781.98	16,536.00	18,016.00	0.00	20,261.00
410.166	OIC	14,350.00	16,809.54	28,434.00	15,440.00	7,596.44	9,499.00
410.167	Shift - Dif.	3,900.00	3,828.07	3,676.00	3,775.00	2,964.43	3,576.00
410.168	Court Fees	13,773.00	12,884.62	17,236.00	17,000.00	14,569.18	17,000.00
410.169	Holiday Pay	21,241.00	22,416.44	23,687.00	21,622.00	17,851.68	24,059.00
410.175	HL Benefit	58,401.00	57,330.20	53,971.00	0.00	0.00	0.00
410.180	DARE Grant Exp.	1,377.00	3,726.71	2,803.00	4,665.00	68.75	4,500.00
410.191	Uniform Allowance	4,139.00	15,981.16	11,447.00	11,000.00	5,699.42	11,000.00
410.211	Material/Supply	3,851.00	3,748.23	3,167.00	3,000.00	2,735.42	3,200.00

2010 GENERAL FUND
Expenses

Police (Continued)							
Acct. No.	Description	Audited 2006	Audited 2007	Audited 2008	2009 Budget	As of 9/30/09	2010 Budget
410.212	Other Exp./Equip. Lease	12,078.00	5,629.76	14,228.00	10,000.00	25,698.95	26,000.00
410.213	Computer Maintenance	17,590.00	11,498.59	5,631.00	12,500.00	6,215.92	12,500.00
410.214	Computer Services	1,126.00	270.00	6,993.00	5,500.00	3,100.00	8,000.00
410.231	Vehicle Fuel - Gasoline	11,691.00	11,020.10	17,896.00	15,000.00	1,280.53	12,500.00
410.235	Vehicle Expense	5,457.00	8,372.88	17,244.00	8,000.00	14,298.35	10,000.00
410.240	Tires	1,651.00	3,281.88	3,791.00	4,000.00	906.91	3,800.00
410.242	Rifle Range	997.00	3,970.79	4,154.00	4,000.00	866.72	4,000.00
410.321	Telephone	12,618.00	13,168.00	13,815.00	12,000.00	10,031.89	12,000.00
410.325	Postage	1,391.00	2,086.00	2,372.00	2,500.00	1,973.20	2,500.00
410.327	Radio Equipment/Maint.	1,358.00	1,352.25	1,279.00	2,500.00	81.00	2,500.00
410.330	Auto/Chief	0.00	0.00	305.00	250.00	0.00	250.00
410.351	Property Liab. Insurance	22,000.00	19,445.58	19,856.00	20,500.00	14,552.32	17,500.00
410.420	Dues, Subs. & Memb.	213.00	548.00	140.00	750.00	500.00	750.00
410.460	Meetings & Conferences	2,830.00	1,073.73	2,655.00	2,000.00	980.79	2,000.00
410.740	New Police Car	0.00	0.00	29,707.00	39,399.00	43,413.28	45,000.00
410.800	Depreciation Expense	15,000.00	0.00	15,000.00	0.00	0.00	0.00
410.804	QV Ambulance Authority		27,314.00	27,314.00	35,000.00	26,338.50	35,118.00
Total For Police		**1,196,237.00**	**1,327,126.90**	**1,400,451.00**	**1,377,849.00**	**1,118,162.70**	**1,513,446.00**

2010 GENERAL FUND
Expenses

Fire

Acct. No.	Description	Audited 2006	Audited 2007	Audited 2008	2009 Budget	As of 9/30/09	2010 Budget
411.211	Material/Supplies	1,095.00	987.66	1,102.00	1,200.00	368.65	1,200.00
411.212	Other Expenses	1,953.00	1,779.23	1,597.00	1,500.00	1,838.69	2,000.00
411.214	Firehose/Coupling	4,160.00	4,108.39	5,629.00	6,000.00	0.00	6,000.00
411.235	Vehicle Expense	21,861.00	19,936.11	20,167.00	20,000.00	11,488.73	22,000.00
411.327	Telephone/Radio	7,474.00	7,810.08	8,778.00	9,000.00	7,092.94	9,000.00
411.352	Foreign Casualty	35,891.00	34,790.30	35,301.00	35,500.00	30,566.40	35,500.00
411.450	Contracted Services	40,000.00	39,999.96	40,000.00	40,000.00	29,999.97	40,000.00
411.460	Training	2,960.00	1,809.89	1,717.00	3,000.00	0.00	3,000.00
411.703	Fire Truck Payments	7,722.00	1,930.53	0.00	0.00	0.00	0.00
411.705	93 Bond Issue (70%)	51,617.00	51,617.00	51,617.00	51,617.00	7,496.99	50,778.00
411.810	Transfer to CR#4	22,200.00	0.00	23,800.00	25,000.00	0.00	25,000.00
Total For Fire		**196,933.00**	**164,769.15**	**189,708.00**	**192,817.00**	**88,852.37**	**194,478.00**

Protective Inspection

Acct. No.	Description	Audited 2006	Audited 2007	Audited 2008	2009 Budget	As of 9/30/09	2010 Budget
413.122	Salary	64,439.00	65,084.25	70,000.00	50,400.00	38,648.00	52,920.00
413.151	Life Insurance				400.00	540.00	700.00
413.153	Long Term Disability				400.00	196.56	400.00
413.156	Health Benefit				4,000.00	3,000.00	4,000.00
413.160	Pension				7,961.00	0.00	10,346.00
413.161	FICA				3,855.00	2,956.60	4,050.00
413.162	Unemployment Comp. Insurance				120.00	611.79	625.00
413.163	Worker's Compensation Insurance				750.00	1,473.70	1,575.00
413.211	Supplies	424.00	760.96	943.00	1,500.00	1,473.70	1,500.00
412.240	DCED-UCC Training Acct.	200.00	0.00	0.00	0.00	0.00	0.00
413.314	ZHB Legal	34,023.00	51,981.65	22,863.00	8,000.00	18,145.56	16,000.00
413.316	ZHB/Steno	490.00	130.00	1,031.00	1,800.00	866.05	1,800.00
413.321	Telephone					1,000.28	1,200.00
413.325	ZHB Postage	234.00	0.00	0.00	0.00	0.00	0.00
413.529	Postage/ Advertising	1,370.00	1,077.58	1,250.00	1,250.00	1,075.70	1,250.00
413.530	Historic Review Commission	350.00	0.00	500.00	500.00	0.00	500.00
413.532	Planning Commission	10,405.00	10,363.04	14,758.00	14,475.00	1,157.62	9,000.00
413.534	Zoning Ordinance	0.00	0.00	2,233.00	5,000.00	10,229.92	10,000.00
Total For Protective Inspection		**111,935.00**	**129,397.48**	**113,578.00**	**100,411.00**	**81,375.48**	**115,866.00**

2010 GENERAL FUND
Expenses

Streets							
Acct. No.	Description	Audited 2006	Audited 2007	Audited 2008	2009 Budget	As of 9/30/09	2010 Budget
430.141	Salary - Foreman	42,836.00	51,183.61	46,854.00	49,213.00	37,927.76	51,667.00
430.142	Salaries	246,769.00	253,873.58	240,937.00	323,593.00	177,895.52	301,278.00
430.151	Life/Accident Insurance	4,771.00	4,581.69	3,704.00	4,400.00	3,250.58	4,400.00
430.152	Dental Insurance	9,599.00	8,492.54	6,960.00	9,568.00	5,094.27	7,961.00
430.153	Disability Ins. - Long Term	2,981.00	2,691.68	2,514.00	2,952.00	1,956.33	2,952.00
430.155	Vision	858.00	795.70	723.00	832.00	563.40	728.00
430.156	Keystone HMO	107,918.00	119,566.99	105,663.00	120,508.00	73,044.25	101,856.00
430.160	Pension/Retirement Pay	51,814.00	54,865.44	59,848.00	63,328.00	0.00	72,422.00
430.161	FICA (Social Security)	30,248.00	32,029.06	30,427.00	30,970.00	22,809.80	31,821.00
430.162	Unemp. Comp. Insurance	7,161.00	5,774.25	735.00	7,200.00	5,185.78	7,500.00
430.163	Workers Comp. Insurance	43,132.00	44,963.84	47,636.00	45,929.00	37,726.66	45,000.00
430.164	Overtime	46,108.00	53,402.16	56,492.00	35,800.00	25,329.08	35,000.00
430.191	Uniform Maintenance	7,708.00	6,901.53	7,219.00	5,600.00	4,221.02	5,600.00
430.222	Snow/Ice Materials	28,456.00	36,789.21	63,165.00	40,000.00	42,897.90	45,000.00
430.231	Veh. Fuel - Gas/Diesel	16,000.00	26,178.19	26,217.00	22,500.00	8,222.41	12,500.00
430.232	Gas - QVSD	120,761.00	148,672.46	149,252.00	50,000.00	8,317.29	12,000.00
430.233	Gas - SWA	9,523.00	12,215.55	14,879.00	12,500.00	3,272.87	10,000.00
430.234	Vehicle Maintenance	29,607.00	21,747.10	28,874.00	20,000.00	24,701.10	24,000.00
430.235	Vehicle Expense	20,637.00	31,384.51	28,541.00	24,000.00	24,409.36	26,000.00
430.244	Storm Sewers	0.00	0.00	0.00	0.00	0.00	0.00
430.245	Asphalt	2,334.00	2,351.40	4,943.00	5,000.00	1,725.19	5,000.00
430.246	Street Signs & Markings	5,553.00	14,315.10	14,352.00	12,000.00	12,490.64	12,000.00
430.247	Other Highway Expense	24,622.00	41,527.99	34,820.00	25,000.00	24,537.72	25,000.00
430.260	Tools & Minor Equipment	6,791.00	15,692.48	10,548.00	12,500.00	3,172.52	10,000.00
430.327	Telephone & Radio	1,467.00	1,477.15	2,381.00	2,000.00	2,743.31	2,800.00
430.351	Prop. Liability Insurance	17,418.00	17,228.10	17,321.00	18,500.00	12,198.84	14,000.00
430.372	Meter Repair	12,282.00	14,378.60	12,733.00	15,000.00	9,430.92	10,000.00
430.384	Equipment Rental	0.00	0.00	112.00	0.00	0.00	0.00
430.800	Depreciation Expense	15,000.00	0.00	15,000.00	15,000.00	0.00	15,000.00
430.900	New Equipment	42,800.00	49,020.93	44,463.00	44,463.00	33,346.62	44,463.00
430.910	Sewer Rehabilitation	75,000.00	30,182.25	22,716.00	0.00	0.00	0.00
433.100	Traffic Signals	9,767.00	8,955.46	15,083.00	10,000.00	21,519.59	15,000.00
434.100	Street Lighting	89,058.00	94,882.68	93,046.00	95,000.00	65,800.73	95,000.00
Total For Streets		**1,128,979.00**	**1,206,121.23**	**1,208,158.00**	**1,123,356.00**	**693,791.46**	**1,045,948.00**

2010 GENERAL FUND
Expenses

Parks							
Acct. No.	Description	Audited 2006	Audited 2007	Audited 2008	2009 Budget	As of 9/30/09	2010 Budget
454.142	Salaries	47,335.00	32,425.80	25,050.00	35,000.00	26,656.25	35,000.00
454.161	FICA (Social Security)	2,600.00	0.00	2,678.00	2,678.00	0.00	2,678.00
454.162	Unemp. Comp. Insurance	678.00	264.89	56.00	700.00	464.74	750.00
454.163	Workers Comp. Insurance	5,396.00	5,620.46	5,955.00	5,200.00	4,715.81	6,000.00
454.211	Materials/Supplies	7,988.00	3,379.97	4,666.00	4,000.00	4,164.65	5,000.00
454.212	Repairs	8,824.00	9,604.95	17,121.00	8,000.00	15,748.31	12,500.00
454.351	Prop. Liab. Insurance	8,582.00	8,556.05	8,556.00	9,000.00	6,099.42	7,000.00
454.700	Special Project	8,574.00	0.00	0.00	0.00	0.00	0.00
Total For Parks		**89,977.00**	**59,852.12**	**64,082.00**	**64,578.00**	**57,849.18**	**68,928.00**

Shade Trees							
Acct. No.	Description	Audited 2006	Audited 2007	Audited 2008	2009 Budget	As of 9/30/09	2010 Budget
455.450	TreeTrim/Removal	28,916.00	33,693.00	57,467.00	45,000.00	41,252.25	45,000.00
455.451	Tree Maintenance	13,493.00	18,517.00	4,063.00	10,000.00	10,979.60	10,000.00
455.453	Sidewalk Repair	10,791.00	1,970.59	6,132.00	10,000.00	3,817.46	10,000.00
455.455	Plantings	11,180.00	16,067.60	11,525.00	15,000.00	8,812.78	15,000.00
Total For Shade Trees		**64,380.00**	**70,248.19**	**79,187.00**	**80,000.00**	**64,862.09**	**80,000.00**

Other Expenses							
Acct. No.	Description	Audited 2006	Audited 2007	Audited 2008	2009 Budget	As of 9/30/09	2010 Budget
490.801	Tan Interest	0.00	0.00				11,000.00
491.510	Tax Ref. - Assessments	25,625.00	54,715.40	15,782.00	10,000.00	7,122.42	10,000.00
492.008	Transfer to Sewer Fund	7,078.00	12,287.69	0.00	0.00	0.00	0.00
492.110	Transfer to ASO	0.00	10,000.00	12,500.00	0.00	0.00	0.00
492.300	Transfer to Cap Res. #6	573,545.00	90,905.29	40,000.00	35,000.00	0.00	0.00
492.301	Transfer to Visioning Study	0.00	0.00	0.00	0.00	0.00	0.00
492.330	Transfer to CR #4	3,177.00	422,797.24	3,347.00	0.00	0.00	0.00
492.340	Transfer to CR #5	10,000.00	0.00	0.00	0.00	0.00	0.00
492.350	Transfer to Liquid Fuels		79,635.91	0.00	0.00	0.00	0.00
492.370	Trans to Real Est. Tax Fund			25,086.00	0.00	0.00	0.00
492.390	Trans to Road Const & Maint	0.00	470,000.00		0.00	0.00	0.00
Total For Other Expenses		**619,425.00**	**1,140,341.53**	**96,715.00**	**45,000.00**	**7,122.42**	**21,000.00**
GENERAL FUND TOTAL EXPENSES		**4,708,316.00**	**5,075,452.66**	**4,667,059.00**	**4,456,857.00**	**3,359,201.55**	**4,540,980.00**

Sewer Fund

2010 SEWER FUND
Revenues

Acct. No.	Description	Audited 2006	Audited 2007	Audited 2008	2009 Budget	As of 9-30-09	2010 Budget
341.100	Interest	2,234.00	1,839.39	467.47	1,500.00	114.82	1,500.00
364.110	Tap-In Fees	3,432.00	0.00	0.00	22,288.00	0.00	2,288.00
364.120	Sewer Fees	544,517.60	595,767.26	652,171.03	774,768.00	520,276.33	774,768.00
364.130	Reserve/Debt Service Fees	146,259.40	148,843.83	149,829.00	196,844.00	144,404.05	775,000.00
364.140	Refunds	0.00	-274.14	0.00	0.00	0.00	0.00
364.500	Sludge Fees	12,156.00	36,328.00	43,644.00	40,000.00	33,123.00	40,000.00
364.510	Jetting & TV Svc.	0.00	552.08	2,095.20	3,000.00	200.00	2,000.00
364.511	Sew. Sys. Repair Svc.	0.00	533.73	10,439.54	9,000.00	0.00	1,500.00
364.600	Miscellaneous	9,000.00	0.00	0.00	0.00	0.00	0.00
364.700	Sewer Rehab Fees	0.00	0.00	0.00	141,727.00	71,691.57	0.00
364.800	Transfer from CR5	0.00	60,787.69	74,032.11	0.00	0.00	0.00
392.010	Transfer from Gen Fund	0.00	0.00	0.00	0.00	0.00	0.00
392.030	Transfer from CR6	0.00	0.00	0.00	0.00	0.00	0.00
392.034	Transfer from CR5	0.00	0.00	0.00	0.00	0.00	0.00
392.400	Transfer from CR5-Oper Costs	0.00	0.00	0.00	0.00	0.00	0.00
Total for Sewer Revenues		**717,599.00**	**844,377.84**	**932,678.35**	**1,189,127.00**	**769,809.77**	**1,597,056.00**

2010 SEWER FUND
Expenses

Acct. No.	Description	Audited 2006	Audited 2007	Audited 2008	2009 Budget	As of 9-30-09	2010 Budget
429.142	Salaries	148,613.00	160,244.83	180,251.75	218,304.00	169,476.87	257,632.00
429.151	Life/Accident Insurance	2,100.00	2,182.08	2,212.34	2,625.00	2,165.76	2,625.00
429.152	Dental Insurance	3,176.00	3,194.16	3,065.20	3,176.00	2,398.32	3,342.00
429.153	Disability Insurance - Long	1,476.00	1,492.08	1,555.30	1,845.00	1,398.15	1,845.00
429.155	Vision	416.00	430.80	398.20	416.00	325.80	416.00
429.156	Health Insurance	36,390.00	44,965.83	46,022.34	53,963.00	37,342.61	48,644.00
429.160	Pension/Retirement	25,908.00	27,432.72	39,606.40	39,580.00	0.00	51,730.00
429.161	FICA (Social Security)	11,707.00	12,870.87	14,246.88	17,235.00	13,181.49	19,996.00
429.162	Unemployment Comp. Ins.	2,600.00	1,713.76	1,968.24	2,100.00	2,142.64	2,700.00
429.163	Workers Compensation	16,334.00	16,861.44	17,859.68	20,800.00	14,225.94	20,800.00
429.164	Overtime	2,000.00	8,001.81	5,982.46	7,000.00	2,830.20	4,000.00
429.191	Uniform Maintenance	2,800.00	3,406.56	3,809.40	3,600.00	2,736.72	3,000.00
429.211	Materials and Supplies	18,597.00	14,486.25	16,816.50	18,000.00	7,320.44	13,000.00
429.212	Other Expense	7,500.00	6,497.39	8,219.57	6,500.00	3,598.89	5,000.00
429.222	Chemicals	10,894.00	10,063.72	13,487.87	15,000.00	13,678.95	17,000.00
429.235	Vehicle Expense	3,500.00	7,711.29	7,505.46	5,000.00	2,558.86	5,000.00
429.313	Engineering Services	50,060.00	3,329.50	11,180.17	6,000.00	10,703.59	10,000.00
429.321	Telephone	2,600.00	4,154.42	4,943.84	4,000.00	3,253.70	6,000.00
429.330	Auto Allowance	0.00		192.46	0.00	602.10	1,000.00
429.351	Property/Liability Insurance	31,272.00	31,242.16	35,656.17	40,000.00	8,871.88	40,000.00
429.361	Electricity	35,000.00	36,985.66	47,249.78	40,000.00	37,357.97	42,500.00
429.362	Gas	28,000.00	20,357.92	40,528.44	45,000.00	68,891.29	56,770.00
429.374	Maintenance/Repairs	70,181.00	42,362.29	45,952.81	40,000.00	27,588.58	30,000.00
429.451	Contracted Maint. & Repairs	13,752.00	24,985.79	20,910.10	20,000.00	21,294.05	20,000.00
429.460	Meetings & Conferences	2,400.00	1,999.44	3,251.25	3,500.00	2,432.61	3,500.00
429.470	Sludge Disposal	9,816.00	24,548.72	24,423.11	25,000.00	15,685.61	25,000.00
429.471	Contracted Services	13,752.00	20,117.86	18,832.01	25,000.00	9,584.73	15,000.00
429.730	1993 Bond Issue	71,081.00	66,561.76	69,400.48	73,450.00	73,450.00	75,000.00
429.735	1994 Renovations	0.00	0.00		0.00	0.00	0.00
429.736	1995 Renovations	0.00	0.00		0.00	0.00	0.00
429.737	2006 Renovations	60,000.00	83,331.72	83,331.72	195,375.00	195,375.00	219,313.00
429.738	2008 Renovations	0.00	0.00	0.00	108,668.00	108,668.00	108,668.00
729.739	2009 PennVest	0.00	0.00	0.00	0.00	0.00	412,575.00
429.810	Transfer to Cap. Res. #5	125,000.00	140,186.94	150,091.16	148,000.00	148,000.00	0.00
429.820	Transfer to General Fund	30,000.00	0.00	12,287.69	0.00	0.00	75,000.00
492.001	Transfer to General Fund	0.00	355.50	0.00	0.00	0.00	0.00
Total For Plant Oper. Expenses		**836,925.00**	**822,075.27**	**931,238.78**	**1,189,137.00**	**1,007,140.75**	**1,597,056.00**

Wage & Benefit Schedule

BOROUGH OF SEWICKLEY
2010
WAGE AND BENEFIT SCHEDULE

ALL DEPARTMENTS

	Base Pay	Overtime	Longevity	OIC	Shift Dif	Holiday	Gross Pay	FICA	KEY-HMO	Dental	Vision	Life/STD	LTD	Workers Comp	UC	Uniform	Pension	S Fee	Total
Administration	$ 203,797	$ 4,000	$ -	$ -	$ -	$ -	$ 207,797	$ 15,875	$ 36,274	$ 4,187	$ 416	$ 3,500	$ 3,110	$ 3,219	$ 1,800		$ 38,041	$ 40	$ 314,259
Tax Collector	$ 9,400	$ -	$ -	$ -	$ -	$ -	$ 9,400	$ 720	$ -	$ -	$ -	$ -	$ -	$ 750	$ 120	$ -	$ -	$ -	$ 10,990
Building/Grounds	$ 38,188	$ 1,000	$ -	$ -	$ -	$ -	$ 39,188	$ 2,998	$ 6,508	$ 413	$ 104	$ 525	$ 370	$ 3,301	$ 900	$ 700	$ 10,346	$ 10	$ 65,363
Code Enforcement	$ 52,920						$ 52,920	$ 4,050	$ 4,000	$ -	$ -	$ 700	$ 400	$ 1,575	$ 625		$ 10,346	$ -	$ 74,616
Police Department	$ 709,023	$ 30,600	$ 20,261	$ 9,499	$ 3,576	$ 24,059	$ 797,018	$ 59,673	$ 142,718	$ 11,322	$ 936	$ 12,600	$ 3,321	$ 69,886	$ 7,460	$ 9,850	$ 121,248	$ 90	$ 1,236,122
Liaison Desk	$ 37,440	$ -	$ -	$ -	$ -	$ -	$ 37,440	$ 2,584	$ 6,123	$ 413	$ 104	$ 800	$ 400	$ 2,815	$ 120	$ -	$ 10,346	$ 10	$ 61,155
Public Works	$ 352,945	$ 28,000	$ -	$ -	$ -	$ -	$ 380,945	$ 29,143	$ 101,856	$ 7,960	$ 728	$ 3,830	$ 2,583	$ 41,100	$ 6,750	$ 5,600	$ 72,422	$ 70	$ 652,987
Parks	$ 40,000		$ -	$ -	$ -	$ -	$ 40,000	$ 2,678	$ -	$ -	$ -	$ -	$ -	$ 5,178	$ 1,200	$ 600	$ -	$ -	$ 49,656
Wastewater Treatment	$ 257,362	$ 4,000	$ -	$ -	$ -	$ -	$ 261,362	$ 19,996	$ 48,644	$ 3,342	$ 416	$ 2,625	$ 1,845	$ 20,800	$ 2,100	$ 3,500	$ 51,730	$ 50	$ 416,410
Grand Totals	$ 1,701,075	$ 67,600	$ 20,261	$ 9,499	$ 3,576	$ 24,059	$ 1,826,070	$ 137,717	$ 346,123	$ 27,637	$ 2,704	$ 24,580	$ 12,029	$ 148,624	$ 21,075	$ 20,250	$ 314,479	$ 270	$ 2,881,558

November 1, 2009

BOROUGH OF SEWICKLEY
2010
WAGE AND BENEFIT SCHEDULE

ADMINISTRATIVE DEPARTMENT

	Base Pay	Overtime	Longevity	OIC	Shift Dif	Holiday	Gross Pay	FICA	KEY-HMO	Dental	Vision	Life/STD	LTD	Workers' Comp	UC	Uniform	Pension	S Fee	Total
Borough Manager	$ 83,933						$ 83,933	$ 6,579	$ 17,766	$ 1,258	$ 104	$ 2,300	$ 2,000	$ 1,305	$ 600		$ 7,000	$ 10	$ 122,855
Secretary	$ 2,500						$ 2,500												$ 2,500
Administrative Asst.	$ 42,378	$ 3,000					$ 45,378	$ 3,472	$ 6,000	$ 1,258	$ 104	$ 400	$ 370	$ 638	$ 400		$ 10,347	$ 10	$ 68,377
Bookkeeper	$ 39,811	$ -					$ 39,811	$ 3,056	$ 6,000	$ 1,258	$ 104	$ 400	$ 370	$ 638	$ 400		$ 10,347	$ 10	$ 62,394
Bookkeeper*	$ 35,175	$ 1,000					$ 36,175	$ 2,768	$ 6,508	$ 413	$ 104	$ 400	$ 370	$ 638	$ 400		$ 10,347	$ 10	$ 58,133
Total Office	$ 203,797	$ 4,000					$ 207,797	$ 15,875	$ 36,274	$ 4,187	$ 416	$ 3,500	$ 3,110	$ 3,219	$ 1,800		$ 38,041	$ 40	$ 314,259
BUILDING																			
Janitor	$ 38,188	$ 1,000					$ 39,188	$ 2,998	$ 6,508	$ 413	$ 104	$ 525	$ 370	$ 3,301	$ 900	$ 700	$ 10,347	$ 10	$ 65,364

Salaries at 5% Increase
Health Care Increase 4.6%
Pension at 2010 Approved MMO

NOVEMBER 1, 2009

BOROUGH OF SEWICKLEY
2010
WAGE AND BENEFIT SCHEDULE

POLICE DEPARTMENT

	Base Pay	Overtime	Longevity	OIC	Shift Dif	Holiday	Gross Pay	FICA	KEY-HMO	Dental	Vision	Life/STD	LTD	Workers' Comp	UC	Uniform	Pension	S Fee	Total
Chief	$ 79,108	$ -	$ 3,640	$ -	$ -	$ 3,042	$ 85,790	$ 6,563	$ 16,710	$ 1,258	$ 104	$ 1,400	$ 369	$ 7,035	$ 120	$ 850	$ 13,472	$ 10	$ 133,681
Captain	$ 73,819	$ 1,700	$ 3,587	$ -	$ 447	$ 2,839	$ 82,392	$ 6,303	$ 12,173	$ 1,258	$ 104	$ 1,400	$ 369	$ 6,500	$ 120	$ 850	$ 13,472	$ 10	$ 124,951
Sergeant	$ 71,748	$ 1,700	$ 3,292		$ 447	$ 2,759	$ 79,946	$ 6,116	$ 18,225	$ 1,258	$ 104	$ 1,400	$ 369	$ 6,500	$ 120	$ 850	$ 13,472	$ 10	$ 128,370
Sergeant	$ 71,748	$ 1,700	$ 3,160		$ 447	$ 2,759	$ 79,814	$ 6,106	$ 18,225	$ 1,258	$ 104	$ 1,400	$ 369	$ 7,255	$ 120	$ 850	$ 13,472	$ 10	$ 128,983
Officer	$ 65,832	$ 1,700	$ 2,633	$ 2,333	$ 447	$ 2,532	$ 75,477	$ 5,774	$ 16,710	$ 1,258	$ 104	$ 1,400	$ 369	$ 7,227	$ 120	$ 850	$ 13,472	$ 10	$ 122,771
Officer	$ 65,832	$ 1,700	$ 1,974	$ 2,333	$ 447	$ 2,532	$ 74,818	$ 5,724	$ 18,225	$ 1,258	$ 104	$ 1,400	$ 369	$ 7,216	$ 120	$ 850	$ 13,472	$ 10	$ 123,566
Officer	$ 65,832	$ 1,700	$ 1,317	$ 2,333	$ 447	$ 2,532	$ 74,161	$ 5,673	$ 18,225	$ 1,258	$ 104	$ 1,400	$ 369	$ 7,170	$ 120	$ 850	$ 13,472	$ 10	$ 122,812
Officer	$ 65,832	$ 1,700	$ 658	$ 1,250	$ 447	$ 2,532	$ 72,419	$ 5,540	$ 18,225	$ 1,258	$ 104	$ 1,400	$ 369	$ 6,983	$ 120	$ 850	$ 13,472	$ 10	$ 120,750
Officer	$ 65,832	$ 1,700	$ -	$ 1,250	$ 447	$ 2,532	$ 71,761	$ 5,490	$ 6,000	$ 1,258	$ 104	$ 1,400	$ 369	$ 5,500	$ 120	$ 850	$ 13,472	$ 10	$ 106,334
SUBTOTAL	$ 625,583	$ 13,600	$ 20,261	$ 9,499	$ 3,576	$ 24,059	$ 696,578	$ 53,289	$ 142,718	$ 11,322	$ 936	$ 12,600	$ 3,321	$ 61,386	$ 1,080	$ 7,650	$ 121,248	$ 90	$ 1,112,218
Part Time	$ 46,000	$ 17,000	$ -	$ -	$ -	$ -	$ 63,000	$ 3,519	$ -	$ -	$ -	$ -	$ -	$ 5,000	$ 900	$ 1,300	$ -	$ -	$ 73,719
Meter Patrol	$ 37,440	$ -	$ -	$ -	$ -	$ -	$ 37,440	$ 2,865	$ -	$ -	$ -	$ -	$ -	$ 3,500	$ 5,480	$ 900	$ -	$ -	$ 50,185
SUBTOTAL	$ 709,023	$ 30,600	$ 20,261	$ 9,499	$ 3,576	$ 24,059	$ 797,018	$ 59,673	$ 142,718	$ 11,322	$ 936	$ 12,600	$ 3,321	$ 69,886	$ 7,460	$ 9,850	$ 121,248	$ 90	$ 1,236,122
Liaison Desk																			
Liaison Person	$ 35,423	$ -	$ -	$ -	$ -	$ -	$ 35,423	$ 2,581	$ 6,123	$ 413	$ 104	$ 800	$ 400	$ 2,815	$ 120	$ -	$ 10,346	$ 10	$ 59,135
TOTAL	$ 744,446	$ 30,600	$ 20,261	$ 9,499	$ 3,576	$ 24,059	$ 832,441	$ 62,254	$ 148,841	$ 11,735	$ 1,040	$ 13,400	$ 3,352	$ 72,701	$ 7,580	$ 9,850	$ 131,594	$ 100	$ 1,295,257

November 1, 2009

BOROUGH OF SEWICKLEY
2010
WAGE AND BENEFIT SCHEDULE

PUBLIC WORKS DEPARTMENT

	Base Pay	Overtime	Longevity	OIC	Shift Dif	Holiday	Gross Pay	FICA	KEY-HMO	Dental	Vision	Life/STD	LTD	Workers' Comp	UC	Uniform	Pension	S Fee	Total
Street Foreman	$ 51,667	$ 4,000					$ 55,667	$ 4,258	$ 18,225	$ 1,258	$ 104	$ 550	$ 369	$ 6,000	$ 450	$ 700	$ 10,346	$ 10	$ 97,937
Mechanic	$ 51,667	$ 4,000					$ 55,667	$ 4,258	$ 18,225	$ 1,258	$ 104	$ 550	$ 369	$ 6,100	$ 450	$ 700	$ 10,346	$ 10	$ 98,037
Driver	$ 46,176	$ 4,000					$ 50,176	$ 3,839	$ 18,225	$ 1,258	$ 104	$ 550	$ 369	$ 5,800	$ 450	$ 700	$ 10,346	$ 10	$ 91,827
Driver	$ 46,176	$ 4,000					$ 50,176	$ 3,839	$ 16,710	$ 1,258	$ 104	$ 550	$ 369	$ 5,800	$ 450	$ 700	$ 10,346	$ 10	$ 90,312
Driver	$ 46,176	$ 4,000					$ 50,176	$ 3,839	$ 18,225	$ 1,258	$ 104	$ 550	$ 369	$ 5,800	$ 450	$ 700	$ 10,346	$ 10	$ 91,827
Driver	$ 46,176	$ 4,000					$ 50,176	$ 3,839	$ 6,123	$ 1,258	$ 104	$ 550	$ 369	$ 5,800	$ 450	$ 700	$ 10,346	$ 10	$ 79,725
Driver	$ 44,907	$ 4,000					$ 48,907	$ 3,741	$ 6,123	$ 413	$ 104	$ 550	$ 369	$ 5,800	$ 450	$ 700	$ 10,346	$ 10	$ 77,513
Part Timers	$ 20,000						$ 20,000	$ 1,530							$ 3,600				
Subtotal	$ 352,945	$ 28,000					$ 380,945	$ 29,143	$ 101,856	$ 7,961	$ 728	$ 3,850	$ 2,583	$ 41,100	$ 6,750	$ 4,900	$ 72,422	$ 70	$ 652,308
Parks	$ 40,000						$ 40,000	$ 2,678						$ 5,178	$ 1,200	$ 600			$ 49,656
TOTALS	$ 392,945	$ 28,000					$ 420,945												$ 701,964

Pension at 2010 Approved
MMO
Increase in Health Care 4.6%
5% Wage Increase Per Contract

NOVEMBER 1, 2009

BOROUGH OF SEWICKLEY
2010
WAGE AND BENEFIT SCHEDULE

WASTEWATER TREATMENT PLANT

	Base Pay	Overtime	Longevity	OIC	Shift Dif	Holiday	Gross Pay	FICA	KEY-HMO	Dental	Vision	Life/STD	LTD	Workers' Comp	UC	Uniform	Pension	S Fee	Total
Director of Environmental Services	$ 62,840						$ 62,840	$ 4,808	$ 18,225	$ 1,258	$ 104	$ 525	$ 369	$ 4,600	$ 420	$ 700	$ 10,346	$ 10	$ 104,205
Superintendent	$ 53,976	$ 1,000					$ 54,976	$ 4,206	$ 12,173	$ 1,258	$ 104	$ 525	$ 369	$ 4,300	$ 420	$ 700	$ 10,346	$ 10	$ 89,387
Senior Operator	$ 48,069	$ 1,000					$ 49,069	$ 3,754	$ 6,000			$ 525	$ 369	$ 4,300	$ 420	$ 700	$ 10,346	$ 10	$ 75,493
Operator Trainee	$ 47,549	$ 1,000					$ 48,549	$ 3,714	$ 6,123	$ 413	$ 104	$ 525	$ 369	$ 4,000	$ 420	$ 700	$ 10,346	$ 10	$ 75,273
Laborer/Operator Trainee	$ 44,928	$ 1,000					$ 45,928	$ 3,514	$ 6,123	$ 413	$ 104	$ 525	$ 369	$ 3,600	$ 420	$ 700	$ 10,346	$ 10	$ 72,052
TOTALS	$ 257,362	$ 4,000					$ 261,362	$ 19,996	$ 48,644	$ 3,342	$ 416	$ 2,625	$ 1,845	$ 20,800	$ 2,100	$ 3,500	$ 51,730	$ 50	$ 416,410

Wage Increase Prposal
Pension at 2010 approved MMO
Increase in Health Care 4.6%

NOVEMBER 1, 2009

Capital Reserves

BOROUGH OF SEWICKLEY

CAPITAL RESERVE FUND #3

BUILDING RESERVE FUND

This is a capital reserve fund established to provide monies for capital improvements at the Borough of Sewickley Municipal Building.

JANUARY 1, 2010	**Estimated Beginning Balance**		**$ 50,000.00**
REVENUES			
2010 Contribution	$ 10,000.00		
Interest Earned	$ 2,000.00	$ 12,000.00	
		$ 62,000.00	
EXPENDITURES			
ADA Changes to Elevator Door	$ 10,000.00		
Replacement of Both Sets of Front Steps	$ 30,000.00		
Painting of Eaves and Dormers	$ 15,000.00	$ 55,000.00	
	Ending Balance		**$ 7,000.00**

BOROUGH OF SEWICKLEY

CAPITAL RESERVE FUND #4

FIRE RESERVE FUND

This is a capital reserve fund established to provide monies for the replacement of fire vehicles.

JANUARY 1, 2010	**Estimated Beginning Balance**		**$ 112,828.00**
REVENUES			
Local Services Tax (25%)	$	25,000.00	
Haysville Fire - Capital	$	916.00	
Osborne Fire - Capital	$	3,080.00	
SVH (Aerial)	$	35,000.00	
Sewickley	$	22,000.00	
Interest Earned	$	4,250.00	$ 90,246.00
			$ 203,074.00
EXPENDITURES			
None			0.00
	Ending Balance		**$ 203,074.00**

BOROUGH OF SEWICKLEY

CAPITAL RESERVE FUND #6

CAPITAL IMPROVEMENT AND EQUIPMENT RESERVE FUND

This is a capital reserve fund established to provide monies for the eplacement of vehicles (other than fire vehicles) in the police department, public works department and wastewater departments. Secondly, it provides monies for capital improvements to all Borough properties.

JANUARY 1, 2010	**Estimated Beginning Balance**		**$ 20,000.00**
REVENUES			
Water Conservation Grant Grant		$ 250,000.00	
Wayfinding Grant		$ 20,000.00	
2010 Depreciation Contribution		$ 50,000.00	
Interest Earned		$ 3,500.00	$ 323,500.00
			$ 343,500.00
EXPENDITURES			
Capital Projects			
Water Conservation Management		$ 250,000.00	
Highway By-Way		$ 20,000.00	
Town Center Associates		$ 19,000.00	$ 289,000.00
	Ending Balance		**$ 54,500.00**

Capital Budget

BOROUGH OF SEWICKLEY

2010 BUDGET

ROAD CONSTRUCTION AND MAINTENANCE FUND

Based on Lennon, Smith, Souleret Engineering Report
Of September 29, 2009

JANUARY 1, 2010	**Estimated Beginning Balance**		**$ 5,000.00**
REVENUES			
Municipal and Emergency Services Tax		$ 85,000.00	
Transfer From General Fund		$ 470,000.00	$ 555,000.00
			$ 560,000.00
EXPENDITURES			
Roads			
Frederick Avenue		$ 26,685.00	
Walnut Street		$ 173,525.00	
Sprott Way		$ 53,572.00	
McCready Way		$ 80,193.00	
Beaver Street and/or Nevin Avenue		$ 216,025.00	$ 550,000.00
	Ending Balance		**$ 10,000.00**

Debt Schedule

November 1, 2009

BOROUGH OF SEWICKLEY
LONG TERM DEBT SCHEDULE
AS OF JANUARY 1, 2010

		Balance 01-10	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
2003	**Bond Issue**	**$ 1,665,000.00**										
	Principal		$ 160,000.00	$ 165,000.00	$ 170,000.00	$ 175,000.00	$ 185,000.00	$ 190,000.00	$ 200,000.00	$ 205,000.00	$ 215,000.00	
	Interest		$ 60,773.75	$ 56,213.75	$ 50,851.25	$ 45,071.25	$ 38,946.25	$ 31,193.75	$ 25,068.75	$ 17,068.75	$ 8,868.75	
	General Fund Line Items 409-730 (46%) & 411.705 (23%) Sewer Fund Line Item 429.730 (31%)		**$ 220,773.75**	**$ 221,213.75**	**$ 220,851.25**	**$ 220,071.25**	**$ 223,946.25**	**$ 221,193.75**	**$ 225,068.75**	**$ 222,068.75**	**$ 223,868.75**	
2005	**Citizens Note**	**$ 321,670.84**										
	Principal		$ 49,057.50	$ 50,990.04	$ 52,998.73	$ 55,086.58	$ 57,256.65	$ 49,433.18				
	Interest		$ 11,319.54	$ 9,387.00	$ 7,378.31	$ 5,290.46	$ 3,120.39	$ 881.06				
	General Fund Line Item 400.710		**$ 60,377.04**	**$ 60,377.04**	**$ 60,377.04**	**$ 60,377.04**	**$ 60,377.04**	**$ 50,314.24**				
2006	**Citizens Note**	**$ 70,979.21**										
	Principal		$ 42,403.76	$ 29,148.96								
	Interest		$ 2,058.40	$ 463.52								
	General Fund Line Item 430.900		**$ 44,462.16**	**$ 29,612.48**								
2006	**Citizens Note**	**$ 281,259.08**										
	Principal		$ 72,226.29	$ 75,522.70	$ 78,954.30	$ 54,555.79						
	Interest		$ 11,105.43	$ 7,809.02	$ 4,377.42	$ 814.28						
	Sewer Fund Line Item 429.737		**$ 83,331.72**	**$ 83,331.72**	**$ 83,331.72**	**$ 55,370.07**						
2007	**Citizens Note**	**$ 305,396.92**										
	Principal		$ 100,191.12	$ 104,859.14	$ 100,346.67							
	Interest		$ 11,852.88	$ 7,184.86	$ 2,310.20							
	Sewer Fund Line Item 30.429.737		**$ 112,044.00**	**$ 112,044.00**	**$ 102,656.87**							
2009	**First Commonwealth**	**$ 510,657.38**										
	Principal		78,866.11	82,265.86	85,772.07	89,509.64	93,368.25	80,875.45				
	Interest		20,071.13	16,671.38	13,165.17	9,427.60	5,568.99	1,572.25				
	Sewer Fund Line Item 30.429.737		**98,937.24**	**98,937.24**	**98,937.24**	**98,937.24**	**98,937.24**	**82,447.70**				
	Annual Debt Payments		**$ 520,988.67**	**$ 506,578.99**	**$ 467,216.88**	**$ 335,818.36**	**$ 284,323.29**	**$ 271,507.99**	**$ 225,068.75**	**$ 222,068.75**	**$ 223,868.75**	
	Total Debt	**$ 3,154,963.43**										
	2010 Debt per Capita	**$ 808.55**										
	2009 Debt per Capita	**$ 932.47**										
	PENNVEST Repayment	**$ 6,600,000.00**	$ 412,572.84	$ 412,572.84	$ 412,572.84	$ 412,572.84	412572.84**	$ 412,572.84	$ 412,572.84	$ 412,572.84	$ 412,572.84	$ 412,572.84

Depreciation Schedule

BOROUGH OF SEWICKLEY
DEPRECIATION REPLACEMENT SCHEDULE
As of January 1, 2010

	PURCHASE PRICE	USEFUL LIFE	2010	2011	2012	2013	2014	2015	2016
FIRE DEPARTMENT									
1991 Pierce Lance Pump	$ 232,180.00	20	$ 11,609.00	$ 11,609.00	$ 11,609.00	NEW			
1996 New Aerial	$ 600,000.00	20	$ 30,000.00	$ 30,000.00	$ 30,000.00	$ 30,000.00	$ 30,000.00	$ 30,000.00	NEW
2005 Pierce Squad Truck	$ 277,650.00	20	$ 13,882.50	$ 13,882.50	$ 13,882.50	$ 13,882.50	$ 13,882.50	$ 13,882.50	$ 13,882.50
2007 Pierce Multi Response	$ 622,803.00	15	$ 41,520.00	$ 41,520.00	$ 41,520.00	$ 41,520.00	$ 41,520.00	$ 41,520.00	$ 41,520.00
	$ 1,732,633.00		**$ 97,011.50**	**$ 97,011.50**	**$ 97,011.50**	**$ 85,402.50**	**$ 85,402.50**	**$ 85,402.50**	**$ 55,402.50**
POLICE DEPARTMENT									
NEW		2	$ 15,000.00						
2004 Car	$ 19,966.00	2	$ 15,000.00						
2005 Car	$ 19,964.00	2		NEW					
Laptop Computer	$ 80,000.00	10	NEW						
Total Police Dept.	**$ 119,930.00**		**$ 30,000.00**	**$ -**					
PUBLIC WORKS									
1995 Truck	$ 19,531.00	10							
NEW		12							
2005 Ford F550 Dump Truck	$ 56,384.00	10	$ 5,638.40	$ 5,638.40	$ 5,638.40	$ 5,638.40	$ 5,638.40	$ 5,638.40	NEW
2006 Ford F550 Truck	$ 39,975.00	10	$ 3,997.50	$ 3,997.50	$ 3,997.50	$ 3,997.50	$ 3,997.50	$ 3,997.50	$ 3,997.50
2003 Truck	$ 40,000.00	10	$ 4,000.00	$ 4,000.00	NEW				
2000 Truck	$ 40,000.00	10	NEW						
2006 Sweeper	$ 141,247.25	8	$ 17,656.00	$ 17,656.00	$ 17,656.00	$ 17,656.00	$ 17,656.00	NEW	
2002 Loader	$ 60,000.00	15	$ 4,000.00	$ 4,000.00	$ 4,000.00	$ 4,000.00	$ 4,000.00	$ 4,000.00	$ 4,000.00
1999 Tractor	$ 30,000.00	15	$ 2,000.00	$ 2,000.00	$ 2,000.00	NEW			
2002 Leaf Picker	$ 28,600.00	10	NEW						
2002 Wood Chipper	$ 25,000.00	10	$ 2,500.00	$ 2,500.00	$ 2,500.00	$ -	$ -	$ -	$ -
Total Public Works	**$ 480,737.25**		**$ 39,791.90**	**$ 39,791.90**	**$ 35,791.90**	**$ 31,291.90**	**$ 31,291.90**	**$ 13,635.90**	**$ 7,997.50**
WWTP									
Ford 2002	$ 29,807.00	10	$ 3,000.00	NEW					
Sewer Jet Truck/Video Equip.	$ 60,000.00	10	$ 6,000.00	$ 6,000.00	$ 6,000.00	$ 6,000.00	$ 6,000.00	$ 6,000.00	$ 6,000.00
Computers	$ 6,000.00	7	NEW	$ -					
Total WWTP	**$ 95,807.00**		**$ 9,000.00**	**$ 6,000.00**	**$ 6,000.00**	**$ 6,000.00**	**$ 6,000.00**	**$ 6,000.00**	**$ 6,000.00**
BUILDING/PLANT									
Borough Building	$ 2,565,910.00	50	$ 51,131.00	$ 51,131.00	$ 51,131.00	$ 51,131.00	$ 51,131.00	$ 51,131.00	$ 51,131.00
Sewage Plant	$ 8,000,000.00	50	$ 160,000.00	$ 160,000.00	$ 160,000.00	$ 160,000.00	$ 160,000.00	$ 160,000.00	$ 160,000.00
Total Buildings	**$ 10,565,910.00**		**$ 211,131.00**	**$ 211,131.00**	**$ 211,131.00**	**$ 211,131.00**	**$ 211,131.00**	**$ 211,131.00**	**$ 211,131.00**
ADMINISTRATION									
1995 Office Furniture	$ 90,000.00	15	$ 600.00	UPDATE					
Computers	$ 30,000.00	5	$ 6,000.00	$ 6,000.00	UPDATE				
2006 Carpet	$ 7,500.00	12	$ 625.00	$ 625.00	$ 625.00	$ 625.00	$ 625.00	$ 625.00	$ 625.00
Total Administration	**$ 127,500.00**		**$ 7,225.00**	**$ 6,625.00**	**$ 625.00**	**$ 625.00**	**$ 625.00**	**$ 625.00**	**$ 625.00**

Glossary & Exhibits

BOROUGH OF SEWICKLEY
2010 BUDGET DOCUMENT
GLOSSARY OF TERMS

ACCOUNTING SYSTEM: The total set of records and procedures which are used to record, classify, and report information on the financial status and operations of an entity.

ACCRUAL BASIS: Basis of accounting under which revenues are recorded when earned and expenditures are recorded as soon as they result in liabilities for benefits received, notwithstanding that the receipt of the revenue or the payment of the expenditure may take place, in whole or in part, in another accounting period.

APPROPRIATION: An authorization made by the legislative body of a government which permits officials to incur obligations against and to make expenditures of governmental resources. Appropriations are usually made for fixed amounts and are typically granted for a one-year period.

ASSESSED VALUATION: A valuation set upon real estate by the Assessment Office of Allegheny County as a basis for levying property taxes.

ASSETS: Property owned by a government which has a monetary value.

BOND: A written promise to pay (debt) a specified sum of money (called principal or face value) at a specified future date (called the maturity date[s] along with periodic interest paid at a specified percentage of the principal [interest rate]). Bonds are typically used for long-term debt.

BUDGET: A Plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year.

BUDGET DOCUMENT: The official written statement prepared by the Borough Manager and supporting staff which presents the proposed budget to the Borough Council.

BUDGET MESSAGE: A general discussion of the proposed budget presented in writing as a part of the budget document. The budget message explains principal budget issues against the background of financial experience in recent years and presents recommendations made by the Borough Manager.

CAPITAL ASSETS: Assets of significant value and having a useful life of several years. Capital assets are also called fixed assets.

CAPITAL BUDGET: A plan for capital expenditures for the rehabilitation of roads and road infrastructure to be incurred each year over a fixed period of several future years setting forth each capital project, identifying the expected beginning and ending date for each project and the amount to be expended in each year.

CAPITAL OUTLAYS: Expenditures for the acquisition of capital assets.

CAPITAL PROJECTS: Project which purchase or construct capital assets. Typically, a capital project encompasses a purchase of land ad/or the construction of a building or facility.

CAPITAL PROJECT FUND: Capital project funds provide capital outlays other than those from special assessment and proprietary funds, i.e., Enterprise Funds.

CAPITAL RESERVE FUND #3: This is a capital reserve fund established to provide monies for capital improvements at the Borough of Sewickley Municipal Building.

CAPITAL RESERVE FUND #4: This is a capital reserve fund established to provide monies for the replacement of fire vehicles.

CAPITAL RESERVE FUND #5: This is a capital reserve fund established to provide monies for the Long Term Control Plan and capital improvements to the Wastewater Treatment Plant and associated facilities.

CAPITAL RESERVE FUND #6: This is a capital reserve fund established to provide monies for the replacement of vehicles (other than fire vehicles) in the police department, public works department and wastewater departments. Secondly, it provides monies for capital improvements to all Borough properties.

CASH BASIS: This method of accounting under which revenues are recorded when received in cash and expenditures are recorded when paid.

COMMUNITY DEVELOPMENT: This program provides for essential community services including land use control and zoning code enforcement.

COST ALLOCATION: An allocation of those general governmental costs that are necessary to the operation of the Borough to particular cost centers, functions or programs.

COST CENTER: The smallest unit of budgetary accountability and control. A cost center is made up of a group of related services, responsibility for which is assigned to a specific individual or organizational unit.

DEBT SERVICE: Payment of interest and repayment of principal to holders of government's debt instruments.

DEBT SERVICE FUND: This fund is used to account for the payment of interest and principal on serial bonds and capital notes incurred in connection with all funds.

DEFICIT:

(1) The excess of an entity's liabilities over its assets.

(2) The excess of expenditures or expenses over revenues during a single accounting period.

DEPRECIATION: The portion of the cost of the expiration in the service life of a fixed asset which is charged as an expense during a particular accounting period.

DIRECT COSTS: A category of expenditures which includes contractual services, insurance, legal judgments, taxes, abatements, and other similar costs.

EMPLOYEE BENEFITS: A category of expenditures which includes the Borough's share of social security, retirement, workers' compensation, health and various types of insurance for employees' benefit.

ENCUMBRANCES: Encumbrances represent commitments related to unperformed contracts for goods or services. Encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditure of resources are recorded to reserve that portion of the application appropriation, is utilized in the governmental funds. Encumbrances outstanding at year-end are reported as reservations of fund balances and do not constitute expenditures or liabilities because the commitment will be honored during the subsequent year.

ENTERPRISE FUND: A fund which accounts for operations financed and operated in the government in a manner similar to private business. The cost of providing the goods or services is financed primarily through user charges.

EQUIPMENT AND CAPITAL OUTLAY: A category of expenditures which includes the initial acquisition, replacement, or improvement of land, buildings, facilities, machinery, rolling stock, and other fixed assets which are not consumed within one year.

EXPENDITURES: Where accounts are kept on the accrual or modified accrual basis of accounting, the cost of goods received or services rendered whether cash payments have been made or not. Where accounts are kept on a cash basis, expenditures are recognized only when the cash payments for the above purposes are made.

FULL FAITH AND CREDIT: A pledge of the general taxing power of a government to repay debt obligations (typically used in reference to bonds).

FUNCTION: A portion of a program made up of related cost centers.

FUND: An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives.

FUND BALANCE OR SURPLUS: The excess of funds assets over its liabilities. A negative fund balance is sometimes called a deficit.

FUND RESERVE: The portion of prior years fund balance that is authorized for expenditure in the current year.

GENERAL FUND: The fund supported by taxes, fees, and other revenues that may be used for any lawful purpose. This is the principal fund of the Borough, and includes all operations not required by law or policy to be recorded in other funds.

GENERAL GOVERNMENT: This program provides the legislative executive and staff activities essential for effective policy making and professional administration of the Borough of Sewickley government.

GENERAL OBLIGATION BONDS: When a government pledges its full faith and credit to the repayment of the bonds it issues, then those bonds are general obligation (GO) bonds. Sometimes the term is also used to refer to bonds which are to be repaid from taxes and other general revenues.

GRANT: A contribution of assets (usually cash) by one governmental unit or other organization to another. Typically, these contributions are made to local governments from the state and federal governments. Grants are usually made for specified purposes.

INTERFUND TRANSFER: The transfer of monies from one fund to another.

MATERIALS AND SUPPLIES: A category of expenditures which includes goods or services that are consumed in achieving cost center objectives.

MODIFIED ACCRUAL BASIS: The basis of accounting under which expenditures, other than accrued interest on general long-term debt, are recorded at the time liabilities are incurred and revenues are recorded when received in cash except for material and/or available revenues, which should be accrued to reflect properly the taxes levied and revenue earned.

NET COST:

The cost of a program, function or cost center after deducting all revenues generated by it which must be supported by the general revenues of the Borough. If revenues exceed the costs, it becomes a "net contribution" available to offset costs of other programs, functions or cost centers.

OBJECT OF EXPENDITURE:

Expenditure classifications based upon the types of categories of goods and services purchased. Typical objects of expenditures include:

Salaries & Wages
Equipment
Materials & Supplies
Direct Costs
Employee Benefits
Other Financial Uses

OPERATING BUDGET:

A plan of financial operation embodying an estimate of proposed expenditures for the calendar year and the proposed means of financing them (revenue estimates).

OTHER FINANCIAL USES:

A category of expenditures which includes operating transfers out, and the fund reserve.

PERCENTAGE (%) OF COSTS COVERED:

The percentage of total expenditures that is covered by total revenues.

PROGRAM:

A group of activities (functions and cost centers) directed at attaining specific purposes and objectives.

PUBLIC SAFETY:

This program provides the surveillance, prevention and protection system necessary to ensure public safety from dangers which include crime, traffic violations, fire and hazardous conditions, disasters, uncontrolled animals and medical emergencies.

PUBLIC WORKS: This program provides for the maintenance of streets, parks, all recreation areas, snow removal, leaf collection, and general upkeep of all Borough buildings, facilities and equipment.

REVENUE: The term designates an increase to a fund's assets which:

- does not increase a liability (e.g., proceeds from a loan);
- does not represent a repayment of an expenditure already made;
- does not represent a cancellation of certain liabilities; and
- does not represent an increase in contributed capital.

REVENUE ESTIMATE: A formal estimate of how much revenue will be earned from a specific revenue source for some future period; typically, a future fiscal year.

SALARIES AND WAGES: A category of expenditures which includes the compensation paid to all full-time, part-time, or seasonal employees. This category also includes payments for vacation and sick leave.

SERIAL BONDS: A bond that is retired by annual installments directly from appropriations. Payments are remade in installments during each year bonds are outstanding.

SPECIAL REVENUE FUND: A fund established to account for revenues that are legally restricted to expenditure for specific purposes such as the Capital Reserve Funds.

SURPLUS: See "Fund Balance."

TAX LEVY: The total amount to be raised by general property taxes.

USER CHARGES:	The payment of a fee for direct receipt of a public service by the party benefiting from the service.
WASTEWATER TREATMENT PLANT:	This program provides for the operation of wastewater plant and maintenance and monitoring of the sanitary sewer system.