

BOROUGH OF SEWICKLEY 2011 BUDGET DOCUMENT

BOROUGH COUNCIL

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Susan H. Aleshire, *Council Vice President*
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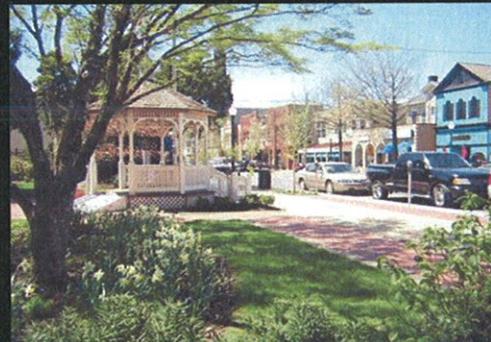
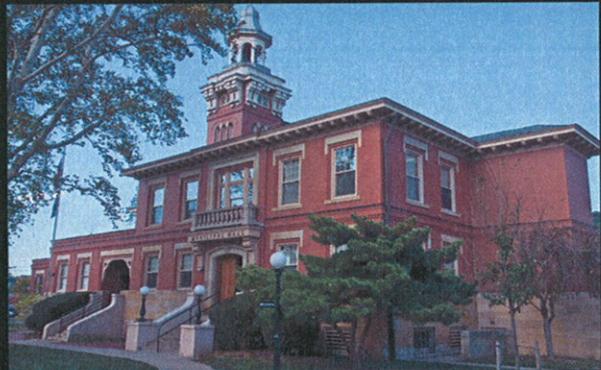
Richard B. Tucker

TAX COLLECTOR

Maleet Gordon
Jordan Tax Service, *Deputy Tax Collector*

STAFF

Kevin M. Flannery,
Borough Manager/Secretary
Patty Flaherty, *Administrative Assistant*
Fran Frynkewicz, *Bookkeeper*
Diane Vierling, *Bookkeeper*
Howard Miller, *Foreman of Public Works*
Dennis Mike, *WWTP Superintendent*
James Ersher, *Chief of Police*
Jeff Neff, *Fire Chief*
Nancy Watts, *Code Enforcement Officer*



Borough Manager's Message

The Borough of Sewickley

Pennsylvania

INCORPORATED 1853

BOROUGH MANAGER'S OFFICE

601 THORN STREET • P.O. BOX 428 • MUNICIPAL BUILDING • SEWICKLEY, PA 15143-0428

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November 1, 2010

MAYOR
Brian F. Jeffe

COUNCIL MEMBERS

PRESIDENT
Robert G. Hague

VICE-PRESIDENT
Susan H. Aleshire

PRESIDENT PRO TEM
William Cornman

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**BOROUGH MANAGER/
SECRETARY**
Kevin M. Flannery

BOROUGH SOLICITOR
Richard B. Tucker

TAX COLLECTOR
Maleet Gordon

**ZONING/
CODE ENFORCEMENT**
Nancy Watts

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

RE: 2011 BUDGET MESSAGE

It is a privilege to transmit to you the Borough Manager's recommended 2011 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

BUDGET MESSAGE
NOVEMBER 1, 2010
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- ◆ Maintenance of War Memorial Park, Riverfront Park, Chadwick Street Park, Maple Lane Park, and 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 2011 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 2011 Budget. The proposed budget maintains current service levels and provides a 1/2 mill increase for the Borough's road and infrastructure projects. This additional \$150,000 will provide a total of \$730,000 for roads.

The General Fund Budget proposes the real estate tax millage to be 7.30 mills. This means that for each \$100,000 of assessed value of property, the property owner would pay \$730 in real estate property taxes. Please refer to Table I.

TABLE I

**REAL ESTATE MILLAGE PAYMENT
 BY ASSESSED PROPERTY VALUE**

| ASSESSED VALUE | MILLAGE |
|-------------------|----------|
| | 7.30 |
| \$100,000 | \$ 730 |
| \$150,000 | \$ 1,095 |
| \$200,000 | \$ 1,460 |
| \$250,000 | \$ 1,825 |
| \$300,000 | \$ 2,190 |

The 2011 General Fund Budget recommends a 3.1% increase in expenditures to maintain the level of delivery of municipal services to the residents, and the continuation of joint municipal projects.

TABLE II

| | | |
|------------------------------------|--|---|
| Allegheny County 15¢ | Borough of Sewickley 22¢ | Quaker Valley School District 63¢ |
|------------------------------------|--|---|

Table II illustrates that for every real estate tax dollar paid in 2011 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.

In 2010, the Borough of Sewickley was able to complete its road project, begin Phase I of the rebuilding of the Headworks and Dewatering Facilities at the Wastewater Treatment Plant, and instituted the Public Education Channel on Comcast Channel 765 and Verizon Channel 38. The Borough partnered with the Sewickley Civic Garden Council to provide the hanging baskets in the business district and make improvements to Wolcott Park. The Borough website has been revamped to make it user-friendly, and the Borough began the process of sending Council, Boards and Commission agendas via e-mail to subscribers who asked to receive those agendas.

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 Occupational 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 in 2008. It remains 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 shows a review of road project expenses back to 1980. The Borough's highest expenditure on roads, in any one year, from 1980-1988 was only \$45,535.

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 | <i>No Work</i> | |
| 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 |
| 2009 | \$ 438,500.00 | Paving and New Construction |
| 2010 | \$ 470,000.00 | Paving |

In 2002, the Borough commissioned a study by the Road Engineers, ranking all Borough streets in accordance with PennDOT standards and incorporating all infrastructure, repairs and rehabilitation necessary to comply with all state and federal mandates. In 2008, the numbers were revised and the Borough of Sewickley, which is 1.2 square miles, needs \$30,309,000 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) | \$ (1,199,175.00) |
| | | \$ 1,575,000.00 | |
| 1990 – 1999 | \$ 1,108,145.40 | (\$ 276,000 ² Avg. x 9 Years) | \$ (1,375,855.00) |
| | | \$ 2,484,000.00 | |
| 2000 – 2002 | \$ 941,854.71 | (\$ 400,000 ³ Avg. x 3 Years) | \$ (258,145.29) |
| | | \$ 1,200,000.00 | |
| 2003 – 2005 | \$ 1,964,006.33 | (\$ 698,000 ⁴ Avg. x 3 Years) | \$ (129,933.67) |
| | | \$ 2,094,000.00 | |
| 2006 – 2010 | \$ 1,770,054.00 | (\$ 698,000 ⁴ Avg. x 3 Years) | \$ (323,946.00) |
| | | \$ 2,094,000.00 | |
| | \$ 6,159,885.44 | | \$ (3,287,054.96) |

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 roads. With the 1/2 mill increase in real estate property taxes, an additional \$150,000 will be spent for roads, totaling \$730,000 that the Borough is budgeting for roads. The road report is evaluated annually as part of the budget process. This is the most critical area given the age and condition of the roads and infrastructure in Sewickley. It may require additional Borough funding levels in the upcoming years to meet the Engineers' recommended annual spending level of \$1,515,460.

Table V details the 2011 Road Construction and Improvement Projects. Under the Capital Budget section for roads, a plan has been suggested to meet an annual expense level of \$1,400,000 over the next 20 years to address road issues in Sewickley. This is only a suggested plan and has not been finalized by Council. Borough staff and Council, on an annual basis, review budget numbers for not only the road projects, but all items related to Borough expenses and revenues. The plan basically suggests a 1/2 mill real estate tax increase in 2013, 2015, and 2017; and in 2018, the Borough's General Fund debt will be retired which will add an additional \$220,000 for road expenses. This will provide \$1,400,000 for roads, which is close to the Road Engineer's recommended annual expense.

It should be noted that Beaver Street, from Academy Avenue to Blackburn Road, is scheduled for repaving. The road was originally scheduled for major reconstruction, which included the rebuilding of the road sub-base, the installation of storm sewers, and the replacement of the 1888 waterline. Beaver Street, from Academy Avenue to Blackburn Road, will receive a new top surface which should last approximately seven years. This will provide additional time (until 2019) for the Sewickley Water Authority to build sufficient capital funds to replace the 1888 waterline.

The Borough of Sewickley infrastructure of roads, catch basins and storm sewers are at a critical stage. It is believed 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, and most likely increase borrowing, which increases our costs and will actually be paying more because there would be the additional cost of financing the repairs. The Borough has had some infrastructure failures over the last several years; namely, Chadwick Street, Crescent Avenue, Backbone Road, Nevin Avenue and sections of Thorn Street. There are monies reserved in the Road Construction and Maintenance Fund in order that every year there will be funds for emergency repairs.



TABLE V
BOROUGH OF SEWICKLEY
2011 BUDGET ROAD CONSTRUCTION AND MAINTENANCE FUND

Based on Lennon, Smith, Souleret Engineering Report
 Of September 27, 2010

| | | |
|--|------------------------------------|-------------------|
| <u>JANUARY 1, 2011</u> | Estimated Beginning Balance | \$ 25,000 |
| <u>REVENUES</u> | | |
| Municipal and Emergency Services Tax | \$ 85,000 | |
| Transfer From General Fund | \$ 470,000 | \$ 555,000 |
| | | \$ 580,000 |
| 1/2 Mill Increase for Roads | \$ 150,000 | \$ 730,000 |
| <u>EXPENDITURES</u> | | |
| <u>Roads</u> | | |
| Frederick Avenue | \$ 26,685 | |
| Walnut Street (Thorn St. to Beaver St.) | \$ 175,442 | |
| Walnut Street Landing | \$ 10,000 | |
| Church Way | \$ 110,000 | |
| Beaver Street (Academy Ave. to Blackburn Road) | \$ 205,000 | |
| Walnut Street (Various Brick) | \$ 70,000 | |
| Engineering Costs | \$ 50,000 | |
| Asphalt/Sealing | \$ 15,000 | |
| Road Reserve | \$ 67,873 | \$ 730,000 |
| | Ending Balance | \$0 |

Additionally, 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.

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.

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 new 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 and includes the new ramp and curb. The cost of a special ramp is \$6,000. 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 \$1,500,000.



EXISTING RAMPS



NEW ADA COMPLIANT RAMPS

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.

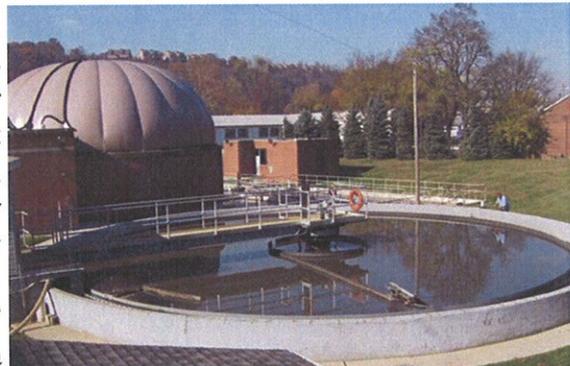
It is further recommended that Council plan to reach the \$1,400,000 annual funding for Road Construction and Maintenance by 2018.

WASTEWATER TREATMENT PLANT

The Five Year Capital Plan adopted by the Borough in 2005 will be used as a guide for this year. The Borough will be completing significant changes to the Wastewater Treatment Plant including the Headworks and Dewatering Facilities Project. Construction began in January of 2010, with completion scheduled for May of 2011.

In addition, the Borough of Sewickley has worked with the municipalities of Glen Osborne, Aleppo, Haysville and Glenfield toward providing a regional approach to wastewater. This project will cost \$5,700,000 which includes building a new interconnect in Glen Osborne; this will assist with the sewer implementation project in the Township of Aleppo as well as providing the opportunity for sewage for Glenfield and Haysville. The Borough of Sewickley assisted with the completion of the 537 Plans for Haysville and Glenfield. A 537 Plan is a sewage facilities plan that addresses sewage disposal needs for a municipality. The Borough of Sewickley has received the necessary approvals to proceed with the project and it is anticipated that the financing will occur in December of 2010, with construction to begin in January of 2011.

The Headworks and Dewatering Facilities Project is scheduled to be completed by May of 2011. This new construction will improve provisions for odor control, implement the placement of new equipment and sludge handling operations to occur within enclosed areas. This type of system of commonly referred to as a SCADA System or Supervisory Control and Data Acquisition System. This project was funded through a PENNVEST Loan through the Commonwealth of Pennsylvania in the amount of \$5,800,000.



The development of the Regional Sewer Plan will be paid for by those users in the communities of Glen Osborne and Aleppo, and when the systems are built, Glenfield and Haysville. Bond financing for the project is to be received from those sewer ratepayers upon joining the wastewater system. This will not affect the general debt limitation of the Borough of Sewickley, nor will any Borough of Sewickley ratepayer participate in this project.

With regard to all current ratepayers within the wastewater system, on October 13, 2009, the Borough of Sewickley provided for a quarterly consumption fee and a quarterly debt fee. The quarterly debt fee will remain the same in 2011, at \$75 per quarter. However, with regard to the usage fee, Borough Council heard from several ratepayers during the course of the year, requesting that the quarterly minimum fee be changed from a minimum of 12,000 gallons to actual gallons used, up to 12,000 gallons. Borough Council has authorized the preparation and advertisement of an ordinance that will allow the first 12,000 gallons of water used for sewage billings to be \$6 per 1,000 gallons. By way of example, this would mean that in 2010, a person that used only 4,000 gallons in a quarter was responsible for the \$72 minimum quarterly use payment. In 2011, if a ratepayer uses 4,000 gallons in a quarter, the rate will be \$6 per 1,000 gallons, or \$24 for usage. The quarterly debt repayment will remain at \$75.

CAPITAL PROJECTS

In 2011, the Borough of Sewickley is committed to the following capital projects.

1. The 2011 Road Construction and Improvements Project.
2. The Gateway Sign Project for Route 65 and Broad Street
3. 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.
4. Completion of the Aleppo-Sewickley-Glen Osborne Joint Municipal Zoning Ordinance.
5. Participating with the Borough of Edgeworth in a Highway-Byway Grant for the Route 65 Corridor Study.
6. 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 the elevator entrance to meet the new ADA requirements.

BUDGET MESSAGE
NOVEMBER 1, 2010
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7. The purchase of a new police car to replace the 2005 police car.
8. The purchase of a new Public Works truck, plow and salt spreader to replace the 2000 truck.
9. The purchase of a new Public Works truck to replace the 1995 truck.
10. The completion of the Waterworks Master Site Plan at Waterworks Park.
11. An application has been made to the Pennsylvania Transportation Committee, requesting funding on the 2011 Road Project Requests List of \$1,533,000 for the Route 65 Project Traffic Signalization Project and the Federal Transportation Bill.
12. Review and modifications to the Subdivision and Land Development Ordinance.

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 27, 2010, Council held a public meeting with the department heads to review multiple year capital projects and requests. On October 9, 2010, Council held a public budget meeting and reviewed current programs, expenditures and receipts regarding the proposed 2011 Budget and Capital Reserve Funds, with motions to tentatively adopt and advertise the 2011 General Fund and Sewer Fund Budgets, and to tentatively adopt and advertise to maintain a millage rate for 2011 at 7.30 mills. The public hearing and final adoption of the budgets is scheduled for Monday, November 15, 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; Dennis Mike, WWTP Superintendent; Borough Council; Mayor Brian Jeffe; 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 Council, staff and employees will need to review and stay on top of the new health care legislation and the rules and regulations that will take effect from 2011 through 2018 as it pertains to employee benefit costs. In the upcoming year, the Borough will work with the Allegheny North Tax Collection Committee on the new Earned Income Tax Procedures and Collections that take effect January 1, 2012.

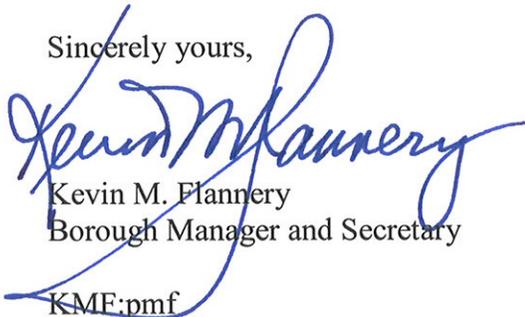
The Borough will need to develop a strategy for economic development for the Borough. Staff will be exploring performance based management budgets as a tool to encourage justification of each activity as if it were new, and to assist Council and citizens in identifying budget issues and alternatives. 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 15, 2010.

We look forward to reviewing with you this 2011 Budget Document for the Borough of Sewickley.

Sincerely yours,



Kevin M. Flannery
Borough Manager and Secretary

KMF:pmf

BOROUGH OF SEWICKLEY
ORDINANCE NO. 1284

**AN ORDINANCE OF THE BOROUGH OF SEWICKLEY, ALLEGHENY COUNTY,
PENNSYLVANIA, AMENDING CHAPTER 18, PART 1, SECTION 103 OF THE
BOROUGH OF SEWICKLEY CODE OF ORDINANCES BY PROVIDING FOR
CHARGES FOR SANITARY SEWER SERVICE**

The Council of the Borough of Sewickley at a duly advertised meeting held on November 15, 2010 hereby adopts the following amendment to Chapter 18, Part 1, Section 103 of the Ordinance by providing for charges for sanitary sewer service as codified in the Code of Ordinances of the Borough of Sewickley.

Chapter 18, **SEWERS AND SEWAGE DISPOSAL**, Part 1, Sanitary Sewage Disposal, Section 103, Sewer Rental for Properties Served by Sewickley Water Works is hereby amended and supplemented to provide as follows:

Section 103. Sewer Rental for Properties Served by Sewickley Water Authority:

A. QUARTERLY MINIMUM CHARGE

The charge for the first 12,000 gallons of water per quarter per meter is \$6.00 per 1,000 gallons used.

With the exception of the above amendment as are specifically set forth, all other provisions of the said Ordinance and previous amendments thereto shall remain in full force and effect, including specifically the last paragraph of Chapter 18, Part 1, Section 103 and the entire Section 109.

ORDAINED and ENACTED by the Council of the Borough of Sewickley at a duly assembled public meeting held this 15th day of November, 2010.

ATTEST:

BOROUGH OF SEWICKLEY

Kevin M. Flannery
Borough Manager/Secretary

Robert Hague
President of Council

EXAMINED and APPROVED by me this 15th day of November, 2010.

Brian F. Jeffe
Mayor

**LEGAL NOTICE
BOROUGH OF SEWICKLEY**

ORDINANCE NOTICE

THE COUNCIL OF THE BOROUGH OF SEWICKLEY WILL CONSIDER ADOPTION OF AN ORDINANCE, AMENDING ORDINANCE NO. 1277, CHAPTER 18, PART 1, SECTION 103 OF THE BOROUGH CODE OF ORDINANCES, AT A PUBLIC MEETING TO BE HELD IN THE MUNICIPAL BUILDING, 601 THORN STREET, SEWICKLEY BOROUGH, PENNSYLVANIA, ON NOVEMBER 15, 2010 AT 7:30 P.M.

The title and summary of the proposed ordinance are as follows:

TITLE

AN ORDINANCE OF THE BOROUGH OF SEWICKLEY, ALLEGHENY COUNTY, PENNSYLVANIA, AMENDING ORDINANCE NO. 1277, CHAPTER 18, PART 1, SECTION 103, PROVIDING FOR CHARGES FOR SANITARY SEWER SERVICE

SUMMARY

The proposed ordinance will establish a new schedule of quarterly consumption charges for sanitary sewage service at the rate of \$6.00 per 1,000 gallons, up to the first 12,000 gallons, of water.

A copy of the proposed ordinance may be examined in the office of the Borough Secretary, during normal business hours, Monday through Friday, 8:00 a.m. to 5:00 p.m.

BOROUGH OF SEWICKLEY

Kevin M. Flannery
Borough Manager/Secretary

**Please Publish Twice: Once in November 5 issue and once in November 10, 2010 issue of
the Allegheny Times**

21462

P.O. Number



Kevin M. Flannery, Borough Manager/Secretary

BOROUGH OF SEWICKLEY
ORDINANCE NO. 1286

**AN ORDINANCE OF THE BOROUGH OF SEWICKLEY, ALLEGHENY COUNTY,
PENNSYLVANIA, FIXING THE TAX RATE FOR FISCAL YEAR 2011**

BE IT ORDAINED AND ENACTED, and it is hereby enacted by the Council of the Borough of Sewickley, County of Allegheny, Commonwealth of Pennsylvania:

SECTION 1. That a tax be and the same is hereby levied on all property within the Borough of Sewickley subject to taxation for Borough purposes, for the fiscal year 2011 as follows:

The tax rate for general Borough purposes is the sum of six and eight tenths (7.3) mills on each dollar of assessed valuation.

SECTION 2. That a discount period be established from March 1, 2011 to April 30, 2011 to offer a discount of two percent (2%) be and same hereby is accorded to all taxpayers who pay such tax within said discount period.

SECTION 3. That a penalty of ten percent (10%) be and the same hereby is charged against all taxpayers who fail to pay such tax until, on or after July 1, 2011 and that interest be and the same hereby is charged against all delinquent taxpayers to the fullest extent permitted by law.

SECTION 4. That any Ordinance or part of an Ordinance conflicting with this Ordinance be and the same is hereby repealed insofar as the same affects this Ordinance.

ORDAINED and ENACTED at a duly advertised meeting held on the 15th day of November, 2010.

ATTEST:

BOROUGH OF SEWICKLEY

Kevin M. Flannery
Borough Manager/Secretary

Robert Hague
President of Council

EXAMINED and APPROVED this 15th day of November, 2010.

Brian F. Jeffe
Mayor

**LEGAL NOTICE
BOROUGH OF SEWICKLEY**

ORDINANCE NOTICE

THE COUNCIL OF THE BOROUGH OF SEWICKLEY WILL CONSIDER ADOPTION OF AN ORDINANCE FIXING THE TAX RATE FOR THE 2011 FISCAL YEAR, AT A PUBLIC MEETING TO BE HELD IN THE MUNICIPAL BUILDING, 601 THORN STREET, SEWICKLEY BOROUGH, PENNSYLVANIA, ON NOVEMBER 15, 2010 AT 7:30 P.M.

The title and summary of the proposed ordinance are as follows:

TITLE

AN ORDINANCE OF THE BOROUGH OF SEWICKLEY, ALLEGHENY COUNTY, PENNSYLVANIA, PROVIDING FOR THE 2011 TAX RATE FOR THE FISCAL YEAR.

SUMMARY

The proposed ordinance will maintain a real estate tax millage of 7.3 mills for the Borough of Sewickley in 2011.

A copy of the proposed ordinance may be examined in the office of the Borough Secretary, during normal business hours, Monday through Friday, 8:00 a.m. to 5:00 p.m.

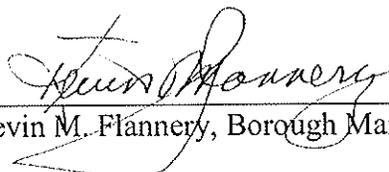
BOROUGH OF SEWICKLEY

Kevin M. Flannery
Borough Manager/Secretary

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| Please Publish Twice: Once in November 5 issue and once in November 10, 2010 issue of the Allegheny Times |
|--|

21461

P.O. Number



Kevin M. Flannery, Borough Manager/Secretary

LEGAL NOTICE
BOROUGH OF SEWICKLEY

Notice is hereby given that the Council of the Borough of Sewickley, Allegheny County, Pennsylvania, provisionally passed its proposed General Fund Budget and Sewer Fund Budget for the calendar year 2011 at an October 9, 2010 Council meeting. A summary of the proposed budget is as follows:

GENERAL FUND

| <u>Revenues</u> | | <u>Expenditures</u> | |
|---------------------------------|---------------------|----------------------------|---------------------|
| Real Property Taxes | \$ 2,310,000 | General Government | \$ 1,041,089 |
| Act 511 Taxes | 1,114,700 | Public Safety | 1,937,548 |
| Penalties and Interest on Taxes | 6,050 | Road Program | 628,000 |
| Licenses and Permits | 59,700 | Public Works | 1,033,257 |
| Fines and Forfeits | 144,000 | Culture and Recreation | 150,678 |
| Interest and Rent | 6,130 | Other Financing Uses | <u>50,000</u> |
| Intergovernmental Revenues | 311,350 | TOTAL | \$ 4,832,572 |
| Charges for Services | 688,830 | | |
| Miscellaneous Revenues | 79,400 | | |
| Other Financing Sources | <u>111,912</u> | | |
| TOTAL | \$ 4,832,572 | | |

SEWER FUND

| <u>Wastewater Collection Revenues</u> | | <u>Wastewater Collection Expenditures</u> | |
|--|--------------------|--|---------------------|
| Operations | \$ 818,402 | Operations | \$ 818,402 |
| Debt Service | <u>\$ 775,000</u> | Debt Service | <u>\$ 775,000</u> |
| TOTAL | \$1,593,402 | TOTAL | \$ 1,593,402 |

ROAD CONSTRUCTION AND MAINTENANCE FUND

| <u>Revenues</u> | | <u>Expenditures</u> | |
|--------------------------------|-------------------|----------------------------|-------------------|
| Municipal Services Tax-Balance | \$ 25,000 | Roads | <u>\$ 730,000</u> |
| Municipal Services Tax-Current | 85,000 | TOTAL | \$ 730,000 |
| General Fund Transfer | <u>620,000</u> | | |
| TOTAL | \$ 730,000 | | |

A copy of the complete 2011 proposed General Fund Budget, Sewer Fund Budget, Road Construction and Maintenance Fund, and Capital Reserve Budgets in its entirety is available for public inspection at the Borough Office, 2nd Floor, Municipal Building, 601 Thorn Street, Sewickley, PA.

Notice is hereby given that a Budget Public Hearing will be held at 7:30 p.m. on November 15, 2010 in the Council Chambers, 2nd Floor, 601 Thorn Street to ascertain views of interested parties and to take final action with respect to the 2011 General Fund Budget, the 2011 Sewer Fund Budget, the 2011 Road Construction and Maintenance Fund, and the 2011 Capital Reserve Budgets.

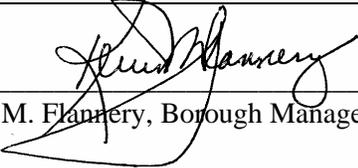
BOROUGH OF SEWICKLEY

Kevin M. Flannery
Borough Manager

Please Publish Twice: Once in Nov. 5 issue and once in Nov. 10, 2010 issue of the Allegheny Times

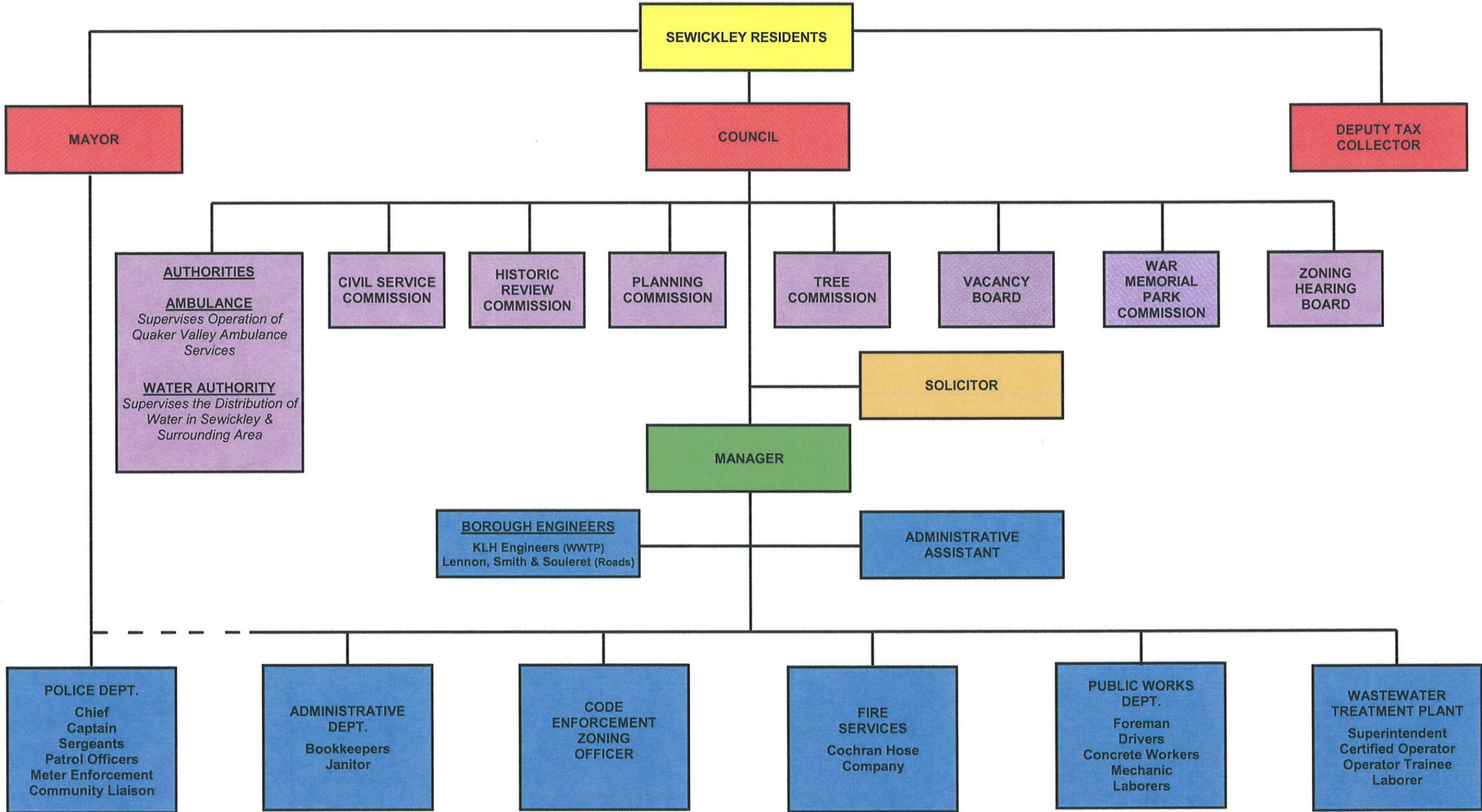
21463

P.O. Number


Kevin M. Flannery, Borough Manager/Secretary

Organizational Chart

BOROUGH OF SEWICKLEY ORGANIZATIONAL CHART



Meeting Schedule



BOROUGH OF SEWICKLEY

2011 MEETING DATES



COMMITTEE OF THE WHOLE

Meetings are scheduled on the Tues. before the Reg. Council Meeting each month, beginning at 7:30 p.m.

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

REGULAR COUNCIL

Meetings are scheduled the 3rd Monday of each month, beginning at 7:30 p.m.

January 17
February 21
March 21
April 18
May 16
June 20
July 18
August 15
September 19
October 17
November 21
December 19

PLANNING COMMISSION

Meetings are scheduled the 1st Weds. of each month, beginning at 7:00 p.m.

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

ZONING HEARING BOARD

Meetings are scheduled the 1st Tues. of each month, beginning at 7:30 p.m.

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

TREE COMMISSION

Meetings are scheduled the 2nd Monday of each month, beginning at 7:00 p.m.

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

HISTORIC REVIEW COMMISSION

Meetings are scheduled the 1st Mon. of each month, beginning at 7:30 p.m.

January 03
February 07
March 07
April 04
May 02
June 06
July 11
August 01
September 05
October 03
November 07
December 05



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

**2011 GENERAL FUND
Revenues**

11/01/10

| Real Property Taxes | | | | | | | |
|--------------------------------------|--------------------|---------------------|---------------------|---------------------|---------------------|-----------------------|-----------------------|
| Acct. No. | Description | Audited 2007 | Audited 2008 | Audited 2009 | 2010 Budget | As of 09/30/10 | Projected 2011 |
| 301.100 | Current Year | 2,020,350.36 | 2,000,102.51 | 2,015,987.00 | 2,070,000.00 | 1,709,788.02 | 2,220,000.00 |
| 301.200 | Prior Year | 20,052.92 | 2,977.72 | 9,276.00 | 10,000.00 | 3,944.84 | 10,000.00 |
| 301.300 | Delinquent | 0.00 | 0.00 | 0.00 | 10,000.00 | 0.00 | 0.00 |
| 301.500 | Liened | 74,601.07 | 88,545.65 | 120,530.00 | 80,000.00 | 57,185.79 | 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 | | 2,115,004.35 | 2,091,625.88 | 2,145,793.00 | 2,170,000.00 | 1,770,918.65 | 2,310,000.00 |

| Local Tax Enabling Taxes | | | | | | | |
|---|--------------------------|---------------------|---------------------|---------------------|---------------------|-----------------------|-----------------------|
| Acct. No. | Description | Audited 2007 | Audited 2008 | Audited 2009 | 2010 Budget | As of 09/30/10 | Projected 2011 |
| 310.010 | Per Capita-Current Year | 8,869.10 | 9,419.00 | 9,149.00 | 10,000.00 | 7,488.52 | 9,500.00 |
| 310.020 | Per Capita-Prior Year | 160.00 | 30.00 | 250.00 | 250.00 | 0.00 | 150.00 |
| 310.030 | Per Capita-Delinquent | 5.25 | 15.75 | 25.00 | 25.00 | 42.00 | 50.00 |
| 310.100 | Real Estate Transfer Tax | 110,546.80 | 124,145.26 | 119,816.00 | 120,000.00 | 49,061.67 | 120,000.00 |
| 310.210 | Earned Income-Current | 329,224.09 | 448,203.87 | 397,623.00 | 365,000.00 | 246,919.20 | 365,000.00 |
| 310.220 | Earned Income-Prior | 335,752.39 | 305,435.62 | 357,881.00 | 390,000.00 | 296,103.90 | 390,000.00 |
| 310.230 | Earned Income-Delinquent | 17,731.77 | 27,726.15 | 21,435.00 | 30,000.00 | 41,608.43 | 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 | 170,758.24 | 178,540.78 | 173,920.00 | 185,000.00 | 74,467.05 | 185,000.00 |
| 310.820 | BPT-Prior Year | 13,146.33 | 6,646.36 | 14,094.00 | 12,500.00 | 6,697.28 | 12,500.00 |
| 310.830 | BPT-Delinquent | 0.00 | 4,317.59 | 19,238.00 | 2,500.00 | 575.76 | 2,500.00 |
| Total for Local Tax Enabling Taxes | | 986,193.97 | 1,104,480.38 | 1,113,431.00 | 1,115,275.00 | 722,963.81 | 1,114,700.00 |

**2011 GENERAL FUND
Revenues**

11/01/10

| Penalties & Interest Delinquent Taxes | | | | | | | |
|--|---------------------|---------------------|---------------------|---------------------|--------------------|-----------------------|-----------------------|
| Acct. No. | Description | Audited 2007 | Audited 2008 | Audited 2009 | 2010 Budget | As of 09/30/10 | Projected 2011 |
| 319.010 | Real Property Taxes | 4,162.74 | 6,978.00 | 7,647.00 | 6,000.00 | -27,838.45 | 6,000.00 |
| 319.100 | Per Capita Taxes | 24.30 | 23.30 | 32.00 | 50.00 | -118.30 | 50.00 |
| Total for Penalties & Interest Delinquent Taxes | | 4,187.04 | 7,001.30 | 7,679.00 | 6,050.00 | -27,956.75 | 6,050.00 |

| License & Permits | | | | | | | |
|--|------------------------|---------------------|---------------------|---------------------|--------------------|-----------------------|-----------------------|
| Acct. No. | Description | Audited 2007 | Audited 2008 | Audited 2009 | 2010 Budget | As of 09/30/10 | Projected 2011 |
| 321.620 | Tree Expert License | 0.00 | 100.00 | 75.00 | | 25.00 | 200.00 |
| 321.700 | Amusement License | 7,250.00 | 6,500.00 | 6,000.00 | | -500.00 | 7,500.00 |
| 321.800 | Cable TV | 38,887.11 | 43,188.10 | 44,335.00 | | 34,711.37 | 45,000.00 |
| 322.800 | Street Opening Permits | 1,495.50 | 1,600.00 | 5,000.00 | | 5,500.00 | 7,000.00 |
| Total for License & Permits | | 47,632.61 | 51,388.10 | 55,410.00 | 59,700.00 | 39,736.37 | 59,700.00 |

| Fines & Forfeits | | | | | | | |
|---------------------------------------|-------------------------|---------------------|---------------------|---------------------|--------------------|-----------------------|-----------------------|
| Acct. No. | Description | Audited 2007 | Audited 2008 | Audited 2009 | 2010 Budget | As of 09/30/09 | Projected 2011 |
| 331.100 | Vehicle Code Violations | 29,824.05 | 49,180.84 | 43,237.00 | 45,000.00 | 27,799.42 | 45,000.00 |
| 331.110 | Parking fines | 78,889.41 | 78,210.61 | 93,796.00 | 89,000.00 | 57,201.12 | 89,000.00 |
| 331.120 | Non-Traffic Citations | 9,784.30 | 14,658.24 | 12,487.00 | 10,000.00 | 5,955.29 | 10,000.00 |
| Total for Fines & Forfeits | | 118,497.76 | 142,049.69 | 149,520.00 | 144,000.00 | 90,955.83 | 144,000.00 |

| Interest & Rent | | | | | | | |
|--------------------------------------|--------------------|---------------------|---------------------|---------------------|--------------------|-----------------------|-----------------------|
| Acct. No. | Description | Audited 2007 | Audited 2008 | Audited 2009 | 2010 Budget | As of 09/30/10 | Projected 2011 |
| 341.100 | Interest | 22,763.90 | 3,456.19 | 1,711.00 | 5,000.00 | 282.79 | 2,500.00 |
| 342.100 | Rental of Property | 3,421.82 | 3,524.47 | 3,630.00 | 4,000.00 | 0.00 | 3,630.00 |
| Total for Interest & Rent | | 26,185.72 | 6,980.66 | 5,341.00 | 9,000.00 | 282.79 | 6,130.00 |

**2011 GENERAL FUND
Revenues**

11/01/10

| Intergovernmental Revenues | | | | | | | |
|---|--------------------------|---------------------|--------------------|---------------------|--------------------|-----------------------|-----------------------|
| Acct. No. | Description | Audited 2007 | 2008 Budget | Audited 2009 | 2010 Budget | As of 09/30/09 | Projected 2011 |
| 354.020 | State Pension Allocation | 105,810.90 | 108,335.21 | 109,480.00 | 110,000.00 | 116,454.32 | 115,000.00 |
| 354.040 | Act 339 Subsidy-WWTP | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 355.010 | PURTA | 4,214.80 | 4,209.02 | 4,368.00 | 4,400.00 | 0.00 | 4,400.00 |
| 355.050 | Liquid Fuels Allocation | 79,635.91 | 79,070.48 | 79,707.00 | 85,000.00 | 81,200.99 | 81,150.00 |
| 355.080 | Alcohol Beverage Taxes | 2,200.00 | 2,400.00 | 2,774.00 | 2,600.00 | 2,600.00 | 2,800.00 |
| 355.120 | Foreign Casualty Tax | 34,790.30 | 35,300.87 | 30,566.00 | 31,000.00 | 34,404.35 | 34,000.00 |
| 355.140 | State Grants | 1,256.00 | 5,000.00 | 0.00 | 10,000.00 | 0.00 | 0.00 |
| 355.200 | Act 77 RAD Revenues | 71,382.83 | 72,854.96 | 74,068.00 | 74,000.00 | 52,708.00 | 74,000.00 |
| Total for Intergovernmental Revenues | | 299,290.74 | 307,170.54 | 300,963.00 | 317,000.00 | 287,367.66 | 311,350.00 |

| General Government | | | | | | | |
|-------------------------------------|------------------------|---------------------|---------------------|---------------------|--------------------|-----------------------|-----------------------|
| Acct. No. | Description | Audited 2007 | Audited 2008 | Audited 2009 | 2010 Budget | As of 09/30/10 | Projected 2011 |
| 361.100 | Osborne Admin Serv | 19,867.87 | 21,076.54 | 22,087.00 | 25,000.00 | 19,889.85 | 25,000.00 |
| 361.200 | Osborne Crossing Guard | 1,628.52 | 4,140.00 | 4,560.00 | 2,400.00 | 2,760.00 | 4,500.00 |
| 361.300 | Zoning/Sub/Dev Fees | 300.00 | 900.00 | 0.00 | 500.00 | 0.00 | 500.00 |
| 361.320 | Engineering Review | 0.00 | 4,157.81 | 0.00 | 1,000.00 | 0.00 | 1,000.00 |
| 361.340 | Zoning Hearing Fees | 6,920.00 | 5,950.00 | 8,000.00 | 8,000.00 | 2,000.00 | 8,000.00 |
| 361.510 | Sale of Maps | 22.00 | 11.00 | 0.00 | 50.00 | 11.00 | 50.00 |
| 361.520 | Sale of Code | 0.00 | 25.00 | 0.00 | 50.00 | 0.00 | 50.00 |
| 361.530 | Sale of Subdivision | 40.00 | 120.00 | 0.00 | 50.00 | 0.00 | 50.00 |
| 361.540 | Sale of Ordinances | 50.00 | 75.00 | 20.00 | 300.00 | 0.00 | 300.00 |
| 361.550 | Sale of Building Code | 0.00 | 0.00 | 0.00 | 0.00 | 40.00 | 0.00 |
| 361.560 | Street Banner Permt | 4,005.00 | 4,000.00 | 6,250.00 | 6,000.00 | 4,350.00 | 6,000.00 |
| 361.570 | Sale Recycling Bins | 285.00 | 789.00 | 395.00 | 250.00 | 215.00 | 250.00 |
| 361.700 | NSF Redeposit | 300.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total for General Government | | 33,418.39 | 41,244.35 | 41,312.00 | 43,600.00 | 29,265.85 | 45,700.00 |

**2011 GENERAL FUND
Revenues**

11/01/10

| Public Safety | | | | | | | |
|--------------------------------|--------------------------|---------------------|---------------------|---------------------|--------------------|-----------------------|-----------------------|
| Acct. No. | Description | Audited 2007 | Audited 2008 | Audited 2009 | 2010 Budget | As of 09/30/10 | Projected 2011 |
| 362.100 | Sale of Accident Reports | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 362.150 | Special Police Services | 103,178.31 | 109,607.30 | 132,714.00 | 110,725.00 | 77,136.97 | 120,000.00 |
| 362.200 | Fire Fees-Haysville | 3,891.88 | 4,016.42 | 4,213.00 | 3,630.00 | 3,159.90 | 3,630.00 |
| 362.210 | Fire Fees-Osborne | 16,753.88 | 20,942.35 | 17,032.00 | 18,000.00 | 12,774.15 | 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 | 3,243.24 | 3,200.00 | 3,511.00 | 3,200.00 | 2,633.25 | 3,200.00 |
| 362.410 | Building Permits | 38,097.11 | 63,130.69 | 48,026.00 | 75,000.00 | 23,108.26 | 220,000.00 |
| 362.450 | Occupancy Permits | 0.00 | 50.00 | 300.00 | 300.00 | 0.00 | 300.00 |
| Total for Public Safety | | 165,164.42 | 200,946.76 | 205,796.00 | 210,855.00 | 118,812.53 | 365,130.00 |

| Highway & Streets | | | | | | | |
|--|--------------------------|---------------------|---------------------|---------------------|--------------------|-----------------------|-----------------------|
| Acct. No. | Description | Audited 2007 | Audited 2008 | Audited 2009 | 2010 Budget | As of 09/30/10 | Projected 2011 |
| 363.210 | Parking Meter Rev | 246,335.22 | 237,301.84 | 218,115.00 | 225,000.00 | 124,995.91 | 220,000.00 |
| 363.220 | Parking Permit Fees | 2,572.00 | 2,282.00 | 792.00 | 1,500.00 | 822.00 | 1,500.00 |
| 363.580 | Salt Reimbursement | 10,563.21 | 17,747.81 | 19,403.00 | 26,000.00 | 28,963.15 | 35,000.00 |
| 363.600 | Special Public Wrks Serv | 1,757.15 | 2,683.32 | 486.00 | 2,000.00 | 1,446.88 | 2,000.00 |
| 363.700 | Sewer Rehabilitation Fee | 96,023.39 | 105,426.18 | 0.00 | 0.00 | 0.00 | 0.00 |
| 363.800 | Current Yr Rd Proj Asses | 3,910.00 | 0.00 | 0.00 | 5,000.00 | 0.00 | 5,000.00 |
| 363.850 | Prior Yr Road Proj Asses | 0.00 | 3,820.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 363.875 | Two Years Road Project | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total for Highway & Streets | | 361,160.97 | 369,261.15 | 238,796.00 | 259,500.00 | 156,227.94 | 263,500.00 |

**2011 GENERAL FUND
Revenues**

11/01/10

| Culture & Recreation | | | | | | | |
|---|--------------------|---------------------|---------------------|---------------------|--------------------|-----------------------|-----------------------|
| Acct. No. | Description | Audited 2007 | Audited 2008 | Audited 2009 | 2010 Budget | As of 09/30/10 | Projected 2011 |
| 367.400 | Park Shelter Fees | 9,720.00 | 10,200.00 | 9,360.00 | 10,000.00 | 10,740.00 | 10,500.00 |
| 367.500 | Tree Donations | 13,495.49 | 950.00 | 2,200.00 | 4,000.00 | 3,070.00 | 4,000.00 |
| Total for Culture & Recreation | | 23,215.49 | 11,150.00 | 11,560.00 | 14,000.00 | 13,810.00 | 14,500.00 |

| Miscellaneous Revenues | | | | | | | |
|---|---------------------------------|---------------------|---------------------|---------------------|--------------------|-----------------------|-----------------------|
| Acct. No. | Description | Audited 2007 | Audited 2008 | Audited 2009 | 2010 Budget | As of 09/30/10 | Projected 2011 |
| 380.100 | Miscellaneous Revenues | 41,868.41 | 53,274.94 | 6,601.00 | 52,500.00 | 31,255.67 | 50,000.00 |
| 380.300 | Health Insurance Reimbursements | 0.00 | 21,898.06 | 24,125.00 | 23,400.00 | 15,805.48 | 25,900.00 |
| 380.400 | Workmen Compensation | 34,500.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 380.410 | No Lien Letter | 2,900.00 | 3,110.00 | 4,525.00 | 3,500.00 | 2,240.00 | 4,000.00 |
| 380.500 | COG Grants | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total for Miscellaneous Revenues | | 79,268.41 | 78,283.00 | 35,251.00 | 79,400.00 | 49,301.15 | 79,900.00 |

| Other Financing Sources | | | | | | | |
|--|-------------------------|---------------------|---------------------|---------------------|---------------------|-----------------------|-----------------------|
| Acct. No. | Description | Audited 2007 | Audited 2008 | Audited 2009 | 2010 Budget | As of 09/30/10 | Projected 2011 |
| 390.100 | Other Income | 0.00 | 0.00 | 0.00 | 15,000.00 | 0.00 | 2,000.00 |
| 390.150 | QVSD-Gas | 168,601.99 | 140,546.44 | 9,034.00 | 12,600.00 | 14,978.95 | 22,312.00 |
| 390.151 | BSWA-Gas | 12,190.44 | 14,785.95 | 9,547.00 | 12,500.00 | 8,405.51 | 12,600.00 |
| | Transfers | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 392.035 | Trans from Liquid Fuels | 56,977.61 | 98,975.02 | 0.00 | 0.00 | 42,171.53 | 0.00 |
| 392.080 | Trans from Sewer Fund | 355.50 | 0.00 | 43,633.00 | 0.00 | 0.00 | 0.00 |
| 393.200 | SF Return of Capital | 0.00 | 0.00 | | 75,000.00 | 0.00 | 75,000.00 |
| Total for Other Financing Sources | | 238,125.54 | 254,307.41 | 62,214.00 | 115,100.00 | 65,555.99 | 111,912.00 |
| GENERAL FUND TOTAL REVENUES | | 4,497,345.41 | 4,665,889.22 | 4,373,066.00 | 4,543,480.00 | 3,317,241.82 | 4,832,572.00 |

General Fund Expenditures

**2011 GENERAL FUND
Expenses**

11/01/10

| General Government | | | | | | | |
|-------------------------------------|-------------------------|---------------------|---------------------|---------------------|--------------------|----------------------|-----------------------|
| Acct. No. | Description | Audited 2007 | Audited 2008 | Audited 2009 | 2010 Budget | As of 9/30/10 | Projected 2011 |
| 400.325 | Postage | 2,647.33 | 3,610.00 | 3,042.00 | 4,000.00 | 2,354.57 | 4,000.00 |
| 400.326 | Equipment Lease | 8,838.37 | 15,417.00 | 21,618.00 | 14,000.00 | 17,649.74 | 18,000.00 |
| 400.341 | Advertising | | | 8,070.00 | 0.00 | 7,157.73 | 9,000.00 |
| 400.342 | Newsletter | | | | 0.00 | 0.00 | 0.00 |
| 400.343 | Annual Report | 0.00 | 0.00 | 0.00 | 5,600.00 | 0.00 | 5,600.00 |
| 400.351 | Property-Liability Ins. | 23,163.34 | 23,124.00 | 34,503.00 | 24,370.00 | 34,834.65 | 35,000.00 |
| 400.420 | Dues, Subs., & Memb. | 12,275.96 | 6,420.00 | 5,765.00 | 9,000.00 | 7,001.06 | 9,000.00 |
| 400.460 | Meetings & Conferences | 7,935.73 | 6,421.00 | 8,670.00 | 8,000.00 | 4,335.78 | 8,000.00 |
| 400.703 | Road Project | 0.00 | 470,000.00 | 470,000.00 | 470,000.00 | 0.00 | 620,000.00 |
| 400.710 | Broad Street Note | 60,377.04 | 60,378.00 | 60,378.00 | 60,378.00 | 45,282.78 | 60,378.00 |
| 400.750 | Contingency | 62,622.34 | 62,476.00 | 98,851.00 | 87,760.00 | 108,330.14 | 77,538.00 |
| 400.800 | Depreciation Expense | 0.00 | 10,000.00 | 0.00 | 10,000.00 | 0.00 | 10,000.00 |
| 400.850 | Center Contribution | 13,125.00 | 13,125.00 | 10,000.00 | 12,500.00 | 12,500.00 | 12,500.00 |
| Total For General Government | | 190,985.11 | 670,971.00 | 720,897.00 | 705,608.00 | 239,446.45 | 869,016.00 |

**2011 GENERAL FUND
Expenses**

11/01/10

| Manager/Administration | | | | | | | |
|---|------------------------|---------------------|---------------------|---------------------|--------------------|----------------------|-----------------------|
| Acct. No. | Description | Audited 2007 | Audited 2008 | Audited 2009 | 2010 Budget | As of 9/30/10 | Projected 2011 |
| 401.121 | Salary/Manager | 83,758.61 | 88,617.00 | 90,795.00 | 83,933.00 | 61,270.56 | 88,130.00 |
| 401.141 | Salary - Secretary | 1,875.00 | 2,500.00 | 2,500.00 | 2,500.00 | 1,875.00 | 2,500.00 |
| 401.142 | Salary - Staff | 105,676.42 | 136,920.00 | 126,289.00 | 117,364.00 | 97,223.56 | 124,055.00 |
| 401.151 | Life/Acc. Insurance | 4,500.44 | 4,872.00 | 4,627.00 | 4,500.00 | 3,704.36 | 4,500.00 |
| 401.152 | Dental Insurance | 3,997.68 | 3,998.00 | 4,014.00 | 4,187.00 | 3,136.09 | 4,194.00 |
| 401.153 | Dis. Ins. - Long Term | 2,319.17 | 2,541.00 | 2,412.00 | 3,110.00 | 1,947.20 | 3,500.00 |
| 401.155 | Vision Care | 430.80 | 431.00 | 432.00 | 431.00 | 324.05 | 416.00 |
| 401.156 | Keystone HMO | 33,769.79 | 35,110.00 | 39,932.00 | 36,274.00 | 29,052.47 | 38,944.00 |
| 401.160 | Pension/Retirement Pay | 27,225.68 | 26,651.00 | 28,802.00 | 38,041.00 | 5,765.62 | 37,381.00 |
| 401.161 | FICA (Social Security) | 14,750.45 | 17,935.00 | 18,333.00 | 15,908.00 | 12,419.63 | 16,250.00 |
| 401.162 | Unem. Comp. Ins. | 1,819.72 | 306.00 | 71.00 | 2,200.00 | 2,299.43 | 2,390.00 |
| 401.163 | Workers Comp. Ins. | 7,107.69 | 14,388.00 | 12,763.00 | 8,000.00 | 9,515.33 | 1,171.00 |
| 401.164 | Overtime | 1,506.36 | 1,820.00 | 1,286.00 | 3,000.00 | 1,579.11 | 5,500.00 |
| 401.211 | Materials & Supplies | 7,503.73 | 8,794.00 | 7,614.00 | 7,500.00 | 9,201.39 | 9,000.00 |
| 401.212 | Other Expenses | 11,062.19 | 12,548.00 | 9,285.00 | 11,000.00 | 7,344.77 | 11,000.00 |
| 401.213 | Computer Maintenance | 9,083.25 | 5,078.00 | 1,966.00 | 6,500.00 | 13,205.62 | 26,500.00 |
| 401.214 | Computer Services | 24,606.22 | 20,376.00 | 27,504.00 | 23,000.00 | 10,024.76 | 12,500.00 |
| 401.321 | Telephone | 9,541.81 | 8,400.00 | 10,344.00 | 9,500.00 | 5,216.09 | 9,500.00 |
| 401.330 | Auto Allowance | 1,808.58 | 3,388.00 | 1,021.00 | 2,000.00 | 866.00 | 2,000.00 |
| 402.300 | Annual Audit Service | 16,660.00 | 8,400.00 | 4,260.00 | 8,000.00 | 7,370.00 | 8,500.00 |
| 402.400 | Special Audit Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 402.500 | Web Site | 2,673.45 | 2,879.00 | 1,869.00 | 5,000.00 | 11,292.50 | 1,500.00 |
| 402.510 | PEG Channel | | | | | | 6,000.00 |
| Total For Manager/Administration | | 371,677.04 | 405,952.00 | 396,119.00 | 391,948.00 | 294,633.54 | 415,431.00 |

**2011 GENERAL FUND
Expenses**

11/01/10

| Tax Collection | | | | | | | |
|---------------------------------|------------------------|---------------------|---------------------|---------------------|--------------------|----------------------|-----------------------|
| Acct. No. | Description | Audited 2007 | Audited 2008 | Audited 2009 | 2010 Budget | As of 9/30/10 | Projected 2011 |
| 403.121 | Salary | 18,999.96 | 2,400.00 | 2,257.00 | 2,400.00 | 1,600.00 | 2,400.00 |
| 403.144 | Del. Comm. | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 403.161 | FICA (Social Security) | 1,453.50 | 184.00 | 184.00 | 250.00 | 91.80 | 250.00 |
| 403.162 | Unemp. Comp. Ins. | 507.91 | 5.00 | 79.00 | 450.00 | 435.26 | 600.00 |
| 403.163 | Workmens Comp. Ins. | 702.55 | 744.00 | 809.00 | 800.00 | 521.78 | 800.00 |
| 403.211 | Materials/Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 403.212 | Other Expenses | 14,707.28 | 17,999.00 | 24,821.00 | 11,000.00 | 9,260.87 | 12,000.00 |
| 403.213 | Computer | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 403.317 | Wage Tax Fees | 15,748.70 | 17,639.00 | 19,745.00 | 15,000.00 | 15,918.48 | 18,000.00 |
| 403.318 | LST Fees | 2,959.72 | 1,987.00 | 2,401.00 | 2,600.00 | 2,061.68 | 2,600.00 |
| 403.319 | BPT Fees | 3,672.47 | 3,704.00 | 4,476.00 | 4,200.00 | 2,939.58 | 4,200.00 |
| 403.321 | Telephone | 212.58 | 425.00 | 362.00 | 350.00 | 308.10 | 450.00 |
| 403.325 | Postage | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 403.353 | Performance Bond | 1,875.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 403.510 | Tax Refunds | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total For Tax Collection | | 60,839.67 | 45,087.00 | 55,134.00 | 37,050.00 | 33,137.55 | 41,300.00 |

| Legal Services | | | | | | | |
|---------------------------------|---------------------------|---------------------|---------------------|---------------------|--------------------|----------------------|-----------------------|
| Acct. No. | Description | Audited 2007 | Audited 2008 | Audited 2009 | 2010 Budget | As of 9/30/10 | Projected 2011 |
| 404.200 | Solicitor Retainer | 6,000.00 | 6,000.00 | 6,500.00 | 7,200.00 | 5,700.00 | 8,400.00 |
| 404.300 | Solicitor Other Legal | 28,546.32 | 45,555.00 | 66,190.00 | 45,000.00 | 48,929.42 | 48,800.00 |
| 404.400 | Additional Legal Services | 10,337.43 | 2,000.00 | 55,437.00 | 0.00 | 16,291.60 | 10,000.00 |
| Total For Legal Services | | 44,883.75 | 53,555.00 | 128,127.00 | 52,200.00 | 70,921.02 | 67,200.00 |

**2011 GENERAL FUND
Expenses**

11/01/10

| Engineering Services | | | | | | | |
|---------------------------------------|--------------------------|---------------------|---------------------|---------------------|--------------------|----------------------|-----------------------|
| Acct. No. | Description | Audited 2007 | Audited 2008 | Audited 2009 | 2010 Budget | As of 9/30/10 | Projected 2011 |
| 408.200 | Engineering Service-Road | 59,888.32 | 51,258.00 | 59,267.00 | 45,000.00 | 15,197.06 | 0.00 |
| 408.300 | Engineering Service-CDBG | 0.00 | 0.00 | | | 0.00 | 0.00 |
| 408.400 | Other Engineering | 10,224.84 | 16,638.00 | 20,200.00 | 10,000.00 | 26,585.33 | 25,000.00 |
| Total For Engineering Services | | 70,113.16 | 67,896.00 | 79,467.00 | 55,000.00 | 41,782.39 | 25,000.00 |

| Building | | | | | | | |
|---------------------------|------------------------------|---------------------|---------------------|---------------------|--------------------|----------------------|-----------------------|
| Acct. No. | Description | Audited 2007 | Audited 2008 | Audited 2009 | 2010 Budget | As of 9/30/10 | Projected 2011 |
| 409.142 | Salary Staff | 32,955.20 | 35,646.00 | 36,771.00 | 38,188.00 | 27,879.36 | 40,102.00 |
| 409.151 | Life/Accident Insurance | 454.63 | 670.00 | 530.00 | 424.00 | 477.27 | 475.00 |
| 409.152 | Dental Insurance | 399.48 | 399.00 | 401.00 | 413.00 | 318.73 | 420.00 |
| 409.153 | Disability Ins. - Long Term | 375.72 | 376.00 | 376.00 | 370.00 | 287.39 | 390.00 |
| 409.155 | Vision | 151.73 | 110.00 | 111.00 | 104.00 | 88.40 | 104.00 |
| 409.156 | Keystone HMO | 5,837.18 | 6,199.00 | 5,884.00 | 6,508.00 | 4,577.97 | 7,224.00 |
| 409.160 | Pension/Retirement Pay | 6,858.18 | 7,922.00 | 7,916.00 | 10,347.00 | 0.00 | 10,110.00 |
| 409.161 | FICA (Social Security) | 2,653.11 | 2,875.00 | 3,011.00 | 2,998.00 | 2,274.38 | 3,221.00 |
| 409.162 | Unemp. Comp. Insurance | 931.72 | 705.00 | 247.00 | 1,000.00 | 649.46 | 900.00 |
| 409.163 | Workers Comp. Insurance | 3,512.81 | 3,722.00 | 2,024.00 | 2,700.00 | 1,304.44 | 3,398.00 |
| 409.164 | Overtime | 1,725.89 | 3,024.00 | 1,745.00 | 1,500.00 | 1,851.12 | 2,000.00 |
| 409.191 | Uniform Maintenance | 530.32 | 532.00 | 886.00 | 700.00 | 714.80 | 900.00 |
| 409.211 | Materials & Supplies | 7,084.40 | 5,835.00 | 6,396.00 | 6,500.00 | 4,534.54 | 6,500.00 |
| 409.212 | Other Expenses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 409.351 | Property/Liability Insurance | 8,556.05 | 8,556.00 | 6,099.00 | 7,200.00 | 6,011.61 | 7,200.00 |
| 409.361 | Electricity | 26,471.92 | 31,997.00 | 31,900.00 | 32,000.00 | 26,595.15 | 34,240.00 |
| 409.362 | Gas | 9,629.92 | 20,030.00 | 18,757.00 | 22,000.00 | 13,733.47 | 28,000.00 |
| 409.373 | Repairs/ Maintenance | 26,575.31 | 39,887.00 | 43,548.00 | 25,000.00 | 23,195.06 | 35,000.00 |
| 409.730 | 93 Bond Issue (70%) | 104,393.76 | 103,234.00 | 101,988.00 | 101,556.00 | 14,677.96 | 62,958.00 |
| Total For Building | | 239,097.33 | 271,719.00 | 268,590.00 | 259,508.00 | 129,171.11 | 243,142.00 |

**2011 GENERAL FUND
Expenses**

11/01/10

| Police | | | | | | | |
|------------------|-----------------------------|---------------------|---------------------|---------------------|--------------------|----------------------|-----------------------|
| Acct. No. | Description | Audited 2007 | Audited 2008 | Audited 2009 | 2010 Budget | As of 9/30/10 | Projected 2011 |
| 410.121 | Salary Chief | 110,781.83 | 71,749.00 | 76,149.00 | 79,108.00 | 61,224.80 | 83,064.00 |
| 410.122 | Salary/Sergeants/Captain | 62,494.40 | 65,199.00 | 69,064.00 | 217,315.00 | 56,597.92 | 228,135.00 |
| 410.123 | Salary/FT Patrolman | 282,512.62 | 327,334.00 | 365,450.00 | 329,160.00 | 299,721.84 | 335,418.00 |
| 410.124 | Salaries/PT Patrolman | 91,827.24 | 90,964.00 | 106,071.00 | 50,000.00 | 83,487.70 | 46,000.00 |
| 410.130 | Salaries FT Desk | 31,644.80 | 32,812.00 | 27,353.00 | 35,423.00 | 25,859.68 | 37,195.00 |
| 410.131 | Salaries/Meter Patrol | 41,694.00 | 35,616.00 | 36,238.00 | 37,423.00 | 19,243.13 | 31,200.00 |
| 410.140 | Salaries Crossing Guard | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 410.151 | Accident Insurance | 4,324.91 | 4,437.00 | 12,451.00 | 5,000.00 | 10,317.39 | 13,255.00 |
| 410.152 | Dental Insurance | 10,394.48 | 9,996.00 | 10,035.00 | 13,000.00 | 7,702.61 | 11,742.00 |
| 410.153 | Disability Ins. - Long Term | 3,476.72 | 4,015.00 | 3,720.00 | 3,352.00 | 2,783.45 | 3,874.00 |
| 410.155 | Vision Care | 1,588.64 | 966.00 | 963.00 | 1,040.00 | 716.15 | 1,040.00 |
| 410.156 | Keystone HMO | 142,027.55 | 154,153.00 | 137,098.00 | 148,841.00 | 100,112.71 | 166,664.00 |
| 410.157 | Supp. Retire. Allow. | 2,400.00 | 2,400.00 | 2,200.00 | 2,400.00 | 2,000.00 | 2,400.00 |
| 410.160 | Pension/Retirement Pay | 99,413.18 | 74,566.00 | 99,402.00 | 131,954.00 | 0.00 | 125,550.00 |
| 410.161 | FICA (Social Security) | 57,025.26 | 58,229.00 | 63,723.00 | 62,382.00 | 46,756.73 | 66,405.00 |
| 410.162 | Unemp. Comp. Insurance | 6,984.95 | 769.00 | 4,987.00 | 8,200.00 | 7,973.19 | 11,800.00 |
| 410.163 | Workmens Comp. Insurance | 66,743.21 | 70,710.00 | 76,896.00 | 76,335.00 | 49,568.71 | 62,621.00 |
| 410.164 | Overtime | 48,254.60 | 53,199.00 | 49,487.00 | 25,000.00 | 28,445.62 | 30,000.00 |
| 410.165 | Longevity | 17,781.98 | 16,536.00 | 18,016.00 | 20,261.00 | 0.00 | 22,568.00 |
| 410.166 | OIC | 16,809.54 | 28,434.00 | 8,972.00 | 9,499.00 | 3,673.39 | 6,000.00 |
| 410.167 | Shift - Dif. | 3,828.07 | 3,676.00 | 3,945.00 | 3,576.00 | 2,959.80 | 3,129.00 |
| 410.168 | Court Fees | 12,884.62 | 17,236.00 | 18,757.00 | 17,000.00 | 14,198.69 | 17,000.00 |
| 410.169 | Holiday Pay | 22,416.44 | 23,687.00 | 26,720.00 | 24,059.00 | 15,898.16 | 25,265.00 |
| 410.170 | Legal Insurance | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 410.175 | HL Benefit | 57,330.20 | 53,971.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 410.180 | DARE Grant Exp. | 3,726.71 | 2,803.00 | 2,201.00 | 4,500.00 | 111.80 | 4,500.00 |
| 410.191 | Uniform Allowance | 15,981.16 | 11,447.00 | 6,841.00 | 11,000.00 | 12,685.08 | 11,000.00 |
| 410.211 | Material/Supply | 3,748.23 | 3,167.00 | 3,862.00 | 3,200.00 | 2,776.79 | 3,200.00 |
| 410.212 | Other Exp./Equip. Lease | 5,629.76 | 14,228.00 | 40,267.00 | 26,000.00 | 26,555.36 | 26,000.00 |
| 410.213 | Computer Maintenance | 11,498.59 | 5,631.00 | 6,216.00 | 12,500.00 | 10,232.08 | 15,000.00 |
| 410.214 | Computer Services | 270.00 | 6,993.00 | 3,235.00 | 8,000.00 | 2,738.00 | 10,000.00 |
| 410.231 | Vehicle Fuel - Gasoline | 11,020.10 | 17,896.00 | 3,419.00 | 12,500.00 | 13,786.59 | 16,000.00 |
| 410.235 | Vehicle Expense | 8,372.88 | 17,244.00 | 16,005.00 | 10,000.00 | 6,952.76 | 10,000.00 |
| 410.240 | Tires | 3,281.88 | 3,791.00 | 688.00 | 3,800.00 | 2,353.34 | 4,000.00 |

**2011 GENERAL FUND
Expenses**

11/01/10

| Police (Continued) | | | | | | | |
|---------------------------|--------------------------|---------------------|---------------------|---------------------|---------------------|----------------------|-----------------------|
| Acct. No. | Description | Audited 2007 | Audited 2008 | Audited 2009 | 2010 Budget | As of 9/30/10 | Projected 2011 |
| 410.242 | Rifle Range | 3,970.79 | 4,154.00 | 1,900.00 | 4,000.00 | 2,290.14 | 8,000.00 |
| 410.321 | Telephone | 13,168.00 | 13,815.00 | 13,581.00 | 12,000.00 | 11,487.36 | 12,000.00 |
| 410.325 | Postage | 2,086.00 | 2,372.00 | 2,152.00 | 2,500.00 | 2,000.00 | 2,500.00 |
| 410.327 | Radio Equipment/Maint. | 1,352.25 | 1,279.00 | 81.00 | 2,500.00 | 521.76 | 20,000.00 |
| 410.330 | Auto/Chief | 0.00 | 305.00 | 0.00 | 250.00 | 286.00 | 250.00 |
| 410.351 | Property Liab. Insurance | 19,445.58 | 19,856.00 | 14,552.00 | 17,500.00 | 13,662.75 | 17,500.00 |
| 410.420 | Dues, Subs. & Memb. | 548.00 | 140.00 | 500.00 | 750.00 | 265.00 | 750.00 |
| 410.460 | Meetings & Conferences | 1,073.73 | 2,655.00 | 981.00 | 2,000.00 | 1,035.25 | 2,000.00 |
| 410.740 | New Police Car | 0.00 | 29,707.00 | 55,906.00 | 45,000.00 | 32,801.36 | 42,500.00 |
| 410.800 | Depreciation Expense | 0.00 | 15,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 410.804 | QV Ambulance Authority | 27,314.00 | 27,314.00 | 35,118.00 | 35,118.00 | 26,338.50 | 38,000.00 |
| 410.811 | Northwest Reg. | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total For Police | | 1,327,126.90 | 1,400,451.00 | 1,425,202.00 | 1,513,446.00 | 1,008,121.59 | 1,573,525.00 |
| Fire | | | | | | | |
| Acct. No. | Description | Audited 2007 | Audited 2008 | Audited 2009 | 2010 Budget | As of 9/30/10 | Projected 2011 |
| 411.163 | Workers' Compensation | | | | | | 10,242.00 |
| 411.211 | Material/Supplies | 987.66 | 1,102.00 | 1,001.00 | 1,200.00 | 364.30 | 1,200.00 |
| 411.212 | Other Expenses | 1,779.23 | 1,597.00 | 1,878.00 | 2,000.00 | 1,677.05 | 2,000.00 |
| 411.214 | Firehose/Coupling | 4,108.39 | 5,629.00 | 5,880.00 | 6,000.00 | 5,880.00 | 6,000.00 |
| 411.235 | Vehicle Expense | 19,936.11 | 20,167.00 | 26,109.00 | 22,000.00 | 21,498.58 | 25,000.00 |
| 411.327 | Telephone/Radio | 7,810.08 | 8,778.00 | 8,263.00 | 9,000.00 | 5,117.76 | 15,000.00 |
| 411.352 | Foreign Casualty | 34,790.30 | 35,301.00 | 30,566.00 | 35,500.00 | 0.00 | 35,500.00 |
| 411.450 | Contracted Services | 39,999.96 | 40,000.00 | 36,667.00 | 40,000.00 | 33,333.30 | 40,000.00 |
| 411.460 | Training | 1,809.89 | 1,717.00 | 1,000.00 | 3,000.00 | 2,229.36 | 3,000.00 |
| 411.703 | Fire Truck Payments | 1,930.53 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 411.705 | 93 Bond Issue (70%) | 51,617.00 | 51,617.00 | 51,617.00 | 50,778.00 | 6,988.99 | 31,479.00 |
| 411.810 | Transfer to CR#4 | 0.00 | 23,800.00 | 0.00 | 25,000.00 | 0.00 | 25,000.00 |
| 411.850 | Hydrant Fee | | | | | | 20,000.00 |
| Total For Fire | | 164,769.15 | 189,708.00 | 162,981.00 | 194,478.00 | 77,089.34 | 214,421.00 |

**2011 GENERAL FUND
Expenses**

11/01/10

| Protective Inspection | | | | | | | |
|--|---------------------------------|---------------------|---------------------|---------------------|--------------------|----------------------|-----------------------|
| Acct. No. | Description | Audited 2007 | Audited 2008 | Audited 2009 | 2010 Budget | As of 9/30/10 | Projected 2011 |
| 413.122 | Salary | 65,084.25 | 70,000.00 | 50,941.00 | 52,920.00 | 38,630.08 | 55,566.00 |
| 413.151 | Life Insurance | | | 660.00 | 700.00 | 600.00 | 700.00 |
| 413.153 | Long Term Disability | | | 286.00 | 400.00 | 289.34 | 400.00 |
| 413.156 | Health Benefit | | | 5,000.00 | 4,000.00 | 3,000.00 | 4,000.00 |
| 413.160 | Pension | | | 7,916.00 | 10,346.00 | 0.00 | 10,110.00 |
| 413.161 | FICA | | | 3,995.00 | 4,050.00 | 2,955.20 | 4,251.00 |
| 413.162 | Unemployment Comp. Insurance | | | 247.00 | 625.00 | 649.46 | 900.00 |
| 413.163 | Worker's Compensation Insurance | | | 2,024.00 | 1,575.00 | 1,304.44 | 1,825.00 |
| 413.211 | Supplies | 760.96 | 943.00 | 1,110.00 | 1,500.00 | 1,307.55 | 2,500.00 |
| 412.240 | DCED-UCC Training Acct. | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 413.314 | ZHB Legal | 51,981.65 | 22,863.00 | 26,082.00 | 16,000.00 | 4,395.00 | 18,000.00 |
| 413.316 | ZHB/Steno | 130.00 | 1,031.00 | 0.00 | 1,800.00 | 390.00 | 3,000.00 |
| 413.321 | Telephone | | | 1,256.00 | 1,200.00 | 1,133.27 | 1,600.00 |
| 413.325 | ZHB Postage | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 413.529 | Postage/ Advertising | 1,077.58 | 1,250.00 | 1,496.00 | 1,250.00 | 777.57 | 1,250.00 |
| 413.530 | Historic Review Commission | 0.00 | 500.00 | 0.00 | 500.00 | 0.00 | 500.00 |
| 413.532 | Planning Commission | 10,363.04 | 14,758.00 | 1,158.00 | 9,000.00 | 4,749.66 | 35,000.00 |
| 413.534 | Zoning Ordinance | 0.00 | 2,233.00 | 20,846.00 | 10,000.00 | 100,365.61 | 10,000.00 |
| Total For Protective Inspection | | 129,397.48 | 113,578.00 | 123,017.00 | 115,866.00 | 160,547.18 | 149,602.00 |

**2011 GENERAL FUND
Expenses**

11/01/10

| Streets | | | | | | | |
|--------------------------|-----------------------------|---------------------|---------------------|---------------------|---------------------|----------------------|-----------------------|
| Acct. No. | Description | Audited 2007 | Audited 2008 | Audited 2009 | 2010 Budget | As of 9/30/10 | Projected 2011 |
| 430.141 | Salary - Foreman | 51,183.61 | 46,854.00 | 49,932.00 | 51,667.00 | 38,364.88 | 54,246.00 |
| 430.142 | Salaries | 253,873.58 | 240,937.00 | 232,252.00 | 301,278.00 | 185,524.09 | 305,500.00 |
| 430.151 | Life/Accident Insurance | 4,581.69 | 3,704.00 | 4,098.00 | 4,400.00 | 4,176.86 | 4,400.00 |
| 430.152 | Dental Insurance | 8,492.54 | 6,960.00 | 6,819.00 | 7,961.00 | 5,236.42 | 7,961.00 |
| 430.153 | Disability Ins. - Long Term | 2,691.68 | 2,514.00 | 2,609.00 | 2,952.00 | 1,953.08 | 2,702.00 |
| 430.155 | Vision | 795.70 | 723.00 | 751.00 | 728.00 | 560.15 | 728.00 |
| 430.156 | Keystone HMO | 119,566.99 | 105,663.00 | 97,767.00 | 101,856.00 | 76,111.56 | 112,234.00 |
| 430.160 | Pension/Retirement Pay | 54,865.44 | 59,848.00 | 55,414.00 | 72,422.00 | 0.00 | 70,770.00 |
| 430.161 | FICA (Social Security) | 32,029.06 | 30,427.00 | 31,265.00 | 31,821.00 | 24,720.38 | 31,588.00 |
| 430.162 | Unemp. Comp. Insurance | 5,774.25 | 735.00 | 2,775.00 | 7,500.00 | 5,468.93 | 9,370.00 |
| 430.163 | Workers Comp. Insurance | 44,963.84 | 47,636.00 | 51,804.00 | 45,000.00 | 33,393.66 | 31,709.00 |
| 430.164 | Overtime | 53,402.16 | 56,492.00 | 47,873.00 | 35,000.00 | 49,228.79 | 42,000.00 |
| 430.191 | Uniform Maintenance | 6,901.53 | 7,219.00 | 5,752.00 | 5,600.00 | 7,042.76 | 6,500.00 |
| 430.222 | Snow/Ice Materials | 36,789.21 | 63,165.00 | 30,860.00 | 45,000.00 | 78,134.14 | 55,000.00 |
| 430.231 | Veh. Fuel - Gas/Diesel | 26,178.19 | 26,217.00 | 35,473.00 | 12,500.00 | 24,406.43 | 12,500.00 |
| 430.232 | Gas - QVSD | 148,672.46 | 149,252.00 | 9,034.00 | 12,000.00 | 15,937.19 | 21,249.00 |
| 430.233 | Gas - SWA | 12,215.55 | 14,879.00 | 9,547.00 | 10,000.00 | 8,955.51 | 12,000.00 |
| 430.234 | Vehicle Maintenance | 21,747.10 | 28,874.00 | 29,747.00 | 24,000.00 | 20,306.45 | 24,000.00 |
| 430.235 | Vehicle Expense | 31,384.51 | 28,541.00 | 26,898.00 | 26,000.00 | 29,798.48 | 26,000.00 |
| 430.244 | Storm Sewers | 0.00 | 0.00 | 198.00 | 0.00 | 0.00 | 0.00 |
| 430.245 | Asphalt | 2,351.40 | 4,943.00 | 1,725.00 | 5,000.00 | 1,387.25 | 0.00 |
| 430.246 | Street Signs & Markings | 14,315.10 | 14,352.00 | 14,366.00 | 12,000.00 | 10,343.03 | 12,000.00 |
| 430.247 | Other Highway Expense | 41,527.99 | 34,820.00 | 39,025.00 | 25,000.00 | 21,923.84 | 25,000.00 |
| 430.260 | Tools & Minor Equipment | 15,692.48 | 10,548.00 | 4,630.00 | 10,000.00 | 3,510.26 | 10,000.00 |
| 430.327 | Telephone & Radio | 1,477.15 | 2,381.00 | 3,422.00 | 2,800.00 | 2,170.23 | 2,800.00 |
| 430.351 | Prop. Liability Insurance | 17,228.10 | 17,321.00 | 12,199.00 | 14,000.00 | 12,023.22 | 14,000.00 |
| 430.372 | Meter Repair | 14,378.60 | 12,733.00 | 11,602.00 | 10,000.00 | 9,664.18 | 10,000.00 |
| 430.384 | Equipment Rental | 0.00 | 112.00 | 0.00 | 0.00 | 45.00 | 1,000.00 |
| 430.800 | Depreciation Expense | 0.00 | 15,000.00 | 0.00 | 15,000.00 | 0.00 | 15,000.00 |
| 430.900 | New Equipment | 49,020.93 | 44,463.00 | 44,463.00 | 44,463.00 | 33,346.62 | 0.00 |
| 430.910 | Sewer Rehabilitation | 30,182.25 | 22,716.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 433.100 | Traffic Signals | 8,955.46 | 15,083.00 | 26,795.00 | 15,000.00 | 11,696.28 | 18,000.00 |
| 434.100 | Street Lighting | 94,882.68 | 93,046.00 | 79,375.00 | 95,000.00 | 66,649.06 | 95,000.00 |
| Total For Streets | | 1,206,121.23 | 1,208,158.00 | 968,470.00 | 1,045,948.00 | 782,078.73 | 1,033,257.00 |

**2011 GENERAL FUND
Expenses**

11/01/10

| Parks | | | | | | | |
|------------------------|-------------------------|---------------------|---------------------|---------------------|--------------------|----------------------|-----------------------|
| Acct. No. | Description | Audited 2007 | Audited 2008 | Audited 2009 | 2010 Budget | As of 9/30/10 | Projected 2011 |
| 454.142 | Salaries | 32,425.80 | 25,050.00 | 34,500.00 | 35,000.00 | 29,717.77 | 35,000.00 |
| 454.161 | FICA (Social Security) | 0.00 | 2,678.00 | 0.00 | 2,678.00 | 0.00 | 2,678.00 |
| 454.162 | Unemp. Comp. Insurance | 264.89 | 56.00 | 9.00 | 750.00 | 496.81 | 1,000.00 |
| 454.163 | Workers Comp. Insurance | 5,620.46 | 5,955.00 | 6,475.00 | 6,000.00 | 4,174.21 | 4,500.00 |
| 454.211 | Materials/Supplies | 3,379.97 | 4,666.00 | 4,650.00 | 5,000.00 | 5,445.20 | 8,000.00 |
| 454.212 | Repairs | 9,604.95 | 17,121.00 | 23,652.00 | 12,500.00 | 13,420.14 | 12,500.00 |
| 454.351 | Prop. Liab. Insurance | 8,556.05 | 8,556.00 | 6,099.00 | 7,000.00 | 6,011.61 | 7,000.00 |
| 454.700 | Special Project | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total For Parks | | 59,852.12 | 64,082.00 | 75,385.00 | 68,928.00 | 59,265.74 | 70,678.00 |

| Shade Trees | | | | | | | |
|------------------------------|--------------------|---------------------|---------------------|---------------------|--------------------|----------------------|-----------------------|
| Acct. No. | Description | Audited 2007 | Audited 2008 | Audited 2009 | 2010 Budget | As of 9/30/10 | Projected 2011 |
| 455.450 | Tree Trim/Removal | 33,693.00 | 57,467.00 | 54,593.00 | 45,000.00 | 70,102.50 | 45,000.00 |
| 455.451 | Tree Maintenance | 18,517.00 | 4,063.00 | 10,980.00 | 10,000.00 | 8,623.00 | 10,000.00 |
| 455.453 | Sidewalk Repair | 1,970.59 | 6,132.00 | 5,980.00 | 10,000.00 | 2,906.51 | 10,000.00 |
| 455.455 | Plantings | 16,067.60 | 11,525.00 | 11,833.00 | 15,000.00 | 13,837.60 | 15,000.00 |
| Total For Shade Trees | | 70,248.19 | 79,187.00 | 83,386.00 | 80,000.00 | 95,469.61 | 80,000.00 |

| Other Expenses | | | | | | | |
|------------------------------------|-----------------------------|---------------------|---------------------|---------------------|---------------------|----------------------|-----------------------|
| Acct. No. | Description | Audited 2007 | Audited 2008 | Audited 2009 | 2010 Budget | As of 9/30/10 | Projected 2011 |
| 490.801 | Tan Interest | 0.00 | | 11,672.00 | 11,000.00 | 0.00 | 0.00 |
| 491.510 | Tax Ref. - Assessments | 54,715.40 | 15,782.00 | 7,122.00 | 10,000.00 | 11,819.76 | 10,000.00 |
| 492.008 | Transfer to Sewer Fund | 12,287.69 | 0.00 | 43.00 | 0.00 | 0.00 | 0.00 |
| 492.110 | Transfer to ASO | 10,000.00 | 12,500.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 492.300 | Transfer to Cap Res. #6 | 90,905.29 | 40,000.00 | 0.00 | 0.00 | 0.00 | 40,000.00 |
| 492.301 | Transfer to Visioning Study | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 492.330 | Transfer to CR #4 | 422,797.24 | 3,347.00 | 3,511.00 | 0.00 | 2,671.50 | 0.00 |
| 492.340 | Transfer to CR #5 | 0.00 | 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 | 0.00 |
| 492.370 | Trans to Real Est. Tax Fund | | 25,086.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 492.390 | Trans to Road Const & Maint | 470,000.00 | | 0.00 | 0.00 | 0.00 | 0.00 |
| Total For Other Expenses | | 1,140,341.53 | 96,715.00 | 22,348.00 | 21,000.00 | 14,491.26 | 50,000.00 |
| GENERAL FUND TOTAL EXPENSES | | 5,075,452.66 | 4,667,059.00 | 4,509,123.00 | 4,540,980.00 | 3,006,155.51 | 4,832,572.00 |

Sewer Fund

**2011 SEWER FUND
Revenues**

11/01/10

| Acct. No. | Description | Audited 2007 | Audited 2008 | Audited 2009 | 2010 Budget | As of 9/30/10 | Projected 2011 |
|---------------------------------|------------------------------|---------------------|---------------------|---------------------|---------------------|----------------------|-----------------------|
| 341.100 | Interest | 1,839.39 | 467.47 | 355.00 | 1,500.00 | 114.82 | 1,500.00 |
| 364.110 | Tap-In Fees | 0.00 | 0.00 | 0.00 | 2,288.00 | 0.00 | 2,288.00 |
| 364.120 | Sewer Fees | 595,767.26 | 652,171.03 | 680,532.00 | 774,768.00 | 520,276.33 | 766,114.00 |
| 364.130 | Reserve/Debt Service Fees | 148,843.83 | 149,829.00 | 184,426.00 | 775,000.00 | 144,404.05 | 775,000.00 |
| 364.140 | Refunds | -274.14 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 364.500 | Sludge Fees | 36,328.00 | 43,644.00 | 45,833.00 | 40,000.00 | 33,123.00 | 45,000.00 |
| 364.510 | Jetting & TV Svc. | 552.08 | 2,095.20 | | 2,000.00 | 200.00 | 2,000.00 |
| 364.511 | Sew. Sys. Repair Svc. | 533.73 | 10,439.54 | 518.00 | 1,500.00 | 0.00 | 1,500.00 |
| 364.600 | Miscellaneous | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 364.700 | Sewer Rehab Fees | 0.00 | 0.00 | 100,230.00 | 0.00 | 71,691.57 | 0.00 |
| 364.800 | Transfer from CR5 | 60,787.69 | 74,032.11 | 0.00 | 0.00 | 0.00 | 0.00 |
| 392.010 | Transfer from Gen Fund | 0.00 | 0.00 | 177,953.00 | 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 | | 844,377.84 | 932,678.35 | 1,189,847.00 | 1,597,056.00 | 769,809.77 | 1,593,402.00 |

2011 SEWER FUND

11/01/10

Expenses

| Acct. No. | Description | Audited 2007 | Audited 2008 | Audited 2009 | 2010 Budget | As of 9/30/10 | Projected 2011 |
|---------------------------------------|------------------------------|---------------------|---------------------|---------------------|---------------------|----------------------|-----------------------|
| 429.142 | Salaries | 160,244.83 | 180,251.75 | 242,072.00 | 257,632.00 | 169,476.87 | 257,632.00 |
| 429.151 | Life/Accident Insurance | 2,182.08 | 2,212.34 | 2,647.00 | 2,625.00 | 2,165.76 | 2,625.00 |
| 429.152 | Dental Insurance | 3,194.16 | 3,065.20 | 3,209.00 | 3,342.00 | 2,398.32 | 3,342.00 |
| 429.153 | Disability Insurance - Long | 1,492.08 | 1,555.30 | 1,864.00 | 1,845.00 | 1,398.15 | 1,845.00 |
| 429.155 | Vision | 430.80 | 398.20 | 434.00 | 416.00 | 325.80 | 416.00 |
| 429.156 | Health Insurance | 44,965.83 | 46,022.34 | 48,796.00 | 48,644.00 | 37,342.61 | 48,644.00 |
| 429.160 | Pension/Retirement | 27,432.72 | 39,606.40 | 39,581.00 | 51,730.00 | 0.00 | 51,730.00 |
| 429.161 | FICA (Social Security) | 12,870.87 | 14,246.88 | 17,809.00 | 19,996.00 | 13,181.49 | 19,996.00 |
| 429.162 | Unemployment Comp. Ins. | 1,713.76 | 1,968.24 | 2,219.00 | 2,700.00 | 2,142.64 | 2,700.00 |
| 429.163 | Workers Compensation | 16,861.44 | 17,859.68 | 17,570.00 | 20,800.00 | 14,225.94 | 20,800.00 |
| 429.164 | Overtime | 8,001.81 | 5,982.46 | 4,334.00 | 4,000.00 | 2,830.20 | 8,000.00 |
| 429.191 | Uniform Maintenance | 3,406.56 | 3,809.40 | 4,115.00 | 3,000.00 | 2,736.72 | 4,000.00 |
| 429.211 | Materials and Supplies | 14,486.25 | 16,816.50 | 7,705.00 | 13,000.00 | 7,320.44 | 15,000.00 |
| 429.212 | Other Expense | 6,497.39 | 8,219.57 | 3,734.00 | 5,000.00 | 3,598.89 | 7,000.00 |
| 429.222 | Chemicals | 10,063.72 | 13,487.87 | 19,290.00 | 17,000.00 | 13,678.95 | 18,500.00 |
| 429.235 | Vehicle Expense | 7,711.29 | 7,505.46 | 3,650.00 | 5,000.00 | 2,558.86 | 5,000.00 |
| 429.313 | Engineering Services | 3,329.50 | 11,180.17 | 34,834.00 | 10,000.00 | 10,703.59 | 10,000.00 |
| 429.321 | Telephone | 4,154.42 | 4,943.84 | 5,283.00 | 6,000.00 | 3,253.70 | 6,000.00 |
| 429.330 | Auto Allowance | | 192.46 | 775.00 | 1,000.00 | 602.10 | 1,000.00 |
| 429.351 | Property/Liability Insurance | 31,242.16 | 35,656.17 | 30,399.00 | 40,000.00 | 8,871.88 | 40,000.00 |
| 429.361 | Electricity | 36,985.66 | 47,249.78 | 48,809.00 | 42,500.00 | 37,357.97 | 52,000.00 |
| 429.362 | Gas | 20,357.92 | 40,528.44 | 76,095.00 | 56,770.00 | 68,891.29 | 60,000.00 |
| 429.374 | Maintenance/Repairs | 42,362.29 | 45,952.81 | 43,311.00 | 30,000.00 | 27,588.58 | 35,000.00 |
| 429.451 | Contracted Maint. & Repairs | 24,985.79 | 20,910.10 | 23,943.00 | 20,000.00 | 21,294.05 | 34,475.00 |
| 429.460 | Meetings & Conferences | 1,999.44 | 3,251.25 | 2,728.00 | 3,500.00 | 2,432.61 | 3,500.00 |
| 429.470 | Sludge Disposal | 24,548.72 | 24,423.11 | 20,981.00 | 25,000.00 | 15,685.61 | 25,000.00 |
| 429.471 | Contracted Services | 20,117.86 | 18,832.01 | 12,443.00 | 15,000.00 | 9,584.73 | 15,000.00 |
| 429.730 | 1993 Bond Issue | 66,561.76 | 69,400.48 | 68,259.00 | 75,000.00 | 73,450.00 | 42,429.00 |
| 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 | 83,331.72 | 83,331.72 | 83,332.00 | 219,313.00 | 195,375.00 | 210,000.00 |
| 429.738 | 2008 Renovations | 0.00 | 0.00 | 24,734.00 | 108,668.00 | 108,668.00 | 108,668.00 |
| 429.739 | 2009 PennVest | 0.00 | 0.00 | | 412,575.00 | 33,971.38 | 408,100.00 |
| 429.810 | Transfer to Cap. Res. #5 | 140,186.94 | 150,091.16 | 169,467.00 | 0.00 | 148,000.00 | 0.00 |
| 429.820 | Transfer to General Fund | 0.00 | 12,287.69 | | 75,000.00 | 0.00 | 75,000.00 |
| 492.001 | Transfer to General Fund | 355.50 | 0.00 | | 0.00 | 0.00 | 0.00 |
| Total For Plant Oper. Expenses | | 822,075.27 | 931,238.78 | 1,064,422.00 | 1,597,056.00 | 1,041,112.13 | 1,593,402.00 |

Wage & Benefit Schedule

**BOROUGH OF SEWICKLEY
2011
WAGE AND BENEFIT SCHEDULE**

ALL DEPARTMENTS

| | Base Pay | Overtime | Longevity | OIC | Shift Dif | Sick Day Buy Back | Holiday | Gross Pay | FICA | KEY-HMO | Dental | Vision | Life/STD | LTD | Workers Comp | UC | Uniform | Pension | Total |
|-----------------------------|---------------------|------------------|------------------|-----------------|-----------------|-------------------|-----------------|---------------------|-------------------|-------------------|-----------------|----------------|-----------------|-----------------|------------------|-----------------|-----------------|------------------|---------------------|
| Administration | \$ 206,935 | \$ 5,500 | \$ - | \$ - | \$ - | | \$ - | \$ 212,435 | \$ 16,750 | \$ 38,944 | \$ 4,194 | \$ 416 | \$ 3,500 | \$ 3,170 | \$ 1,171 | \$ 2,390 | \$ - | \$ 37,381 | \$ 320,351 |
| Tax Collector | \$ 2,400 | \$ - | \$ - | \$ - | \$ - | | \$ - | \$ 2,400 | \$ 250 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 800 | \$ 600 | \$ - | \$ - | \$ 4,050 |
| Building/Grounds | \$ 40,102 | \$ 2,000 | \$ - | \$ - | \$ - | | \$ - | \$ 42,102 | \$ 3,221 | \$ 7,224 | \$ 420 | \$ 104 | \$ 475 | \$ 390 | \$ 3,398 | \$ 900 | \$ 900 | \$ 10,110 | \$ 69,244 |
| Code Enforcement | \$ 55,566 | \$ - | \$ - | \$ - | \$ - | | \$ - | \$ 55,566 | \$ 4,251 | \$ 4,000 | \$ - | \$ - | \$ 700 | \$ 400 | \$ 1,825 | \$ 900 | \$ - | \$ 10,110 | \$ 77,752 |
| Police Department | \$ 730,057 | \$ 30,000 | \$ 22,568 | \$60,000 | \$ 3,129 | \$ 19,483 | \$25,265 | \$ 890,502 | \$ 64,038 | \$159,440 | \$11,322 | \$ 936 | \$12,780 | \$ 3,474 | \$ 61,075 | \$11,400 | \$ 9,850 | \$115,440 | \$1,340,257 |
| Liaison Desk | \$ 37,195 | \$ - | \$ - | \$ - | \$ - | | \$ - | \$ 37,195 | \$ 2,845 | \$ 7,224 | \$ 420 | \$ 104 | \$ 475 | \$ 400 | \$ 2,046 | \$ 400 | \$ - | \$ 10,110 | \$ 61,219 |
| Public Works | \$ 370,917 | \$ 42,000 | \$ - | \$ - | \$ - | | \$ - | \$ 412,917 | \$ 31,588 | \$112,234 | \$ 7,961 | \$ 728 | \$ 3,850 | \$ 2,702 | \$ 31,709 | \$ 5,600 | \$ 6,300 | \$ 70,770 | \$ 686,359 |
| Parks | \$ 35,000 | \$ - | \$ - | \$ - | \$ - | | \$ - | \$ 35,000 | \$ 2,677 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 3,225 | \$ 4,500 | \$ 900 | \$ - | \$ 46,302 |
| Wastewater Treatment | \$ 246,876 | \$ 10,000 | \$ - | \$ - | \$ - | | \$ - | \$ 256,876 | \$ 19,666 | \$ 60,908 | \$ 3,356 | \$ 416 | \$ 2,625 | \$ 1,930 | \$ 22,348 | \$ 3,000 | \$ 4,000 | \$ 50,550 | \$ 425,675 |
| Grand Totals | \$ 1,725,048 | \$ 89,500 | \$ 22,568 | \$60,000 | \$ 3,129 | \$ 19,483 | \$25,265 | \$ 1,944,993 | \$ 145,286 | \$ 389,974 | \$27,673 | \$2,704 | \$24,405 | \$12,466 | \$127,597 | \$29,690 | \$21,950 | \$304,471 | \$ 3,031,209 |

**BOROUGH OF SEWICKLEY
2011
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 | Total |
|----------------------|-------------------|-----------------|-----------|-----|-----------|---------|-------------------|------------------|------------------|-----------------|---------------|-----------------|-----------------|-----------------|-----------------|---------|------------------|-------------------|
| Borough Manager | \$ 88,130 | | | | | | \$ 88,130 | \$ 6,933 | \$ 19,720 | \$ 1,258 | \$ 104 | \$ 2,300 | \$ 2,000 | \$ 499 | \$ 600 | | \$ 7,051 | \$ 128,595 |
| Secretary | \$ 2,500 | | | | | | \$ 2,500 | | | | | | | | | | | \$ 2,500 |
| Administrative Asst. | \$ 44,497 | \$ 3,000 | | | | | \$ 47,497 | \$ 3,633 | \$ 6,000 | \$ 1,258 | \$ 104 | \$ 400 | \$ 390 | \$ 262 | \$ 698 | | \$ 10,110 | \$ 70,352 |
| Bookkeeper | \$ 41,808 | \$ - | | | | | \$ 41,808 | \$ 3,198 | \$ 6,000 | \$ 1,258 | \$ 104 | \$ 400 | \$ 390 | \$ 230 | \$ 614 | | \$ 10,110 | \$ 64,112 |
| Bookkeeper* | \$ 30,000 | \$ 2,500 | | | | | \$ 32,500 | \$ 2,486 | \$ 7,224 | \$ 420 | \$ 104 | \$ 400 | \$ 390 | \$ 180 | \$ 478 | | \$ 10,110 | \$ 54,292 |
| Total Office | \$ 206,935 | \$ 5,500 | | | | | \$ 212,435 | \$ 16,250 | \$ 38,944 | \$ 4,194 | \$ 416 | \$ 3,500 | \$ 3,170 | \$ 1,171 | \$ 2,390 | | \$ 37,381 | \$ 319,851 |
| BUILDING | | | | | | | | | | | | | | | | | | |
| Janitor | \$ 40,102 | \$ 2,000 | | | | | \$ 42,102 | \$ 3,221 | \$ 7,224 | \$ 420 | \$ 104 | \$ 475 | \$ 390 | \$ 3,398 | \$ 900 | \$ 900 | \$ 10,110 | \$ 69,244 |

Salaries at 5% Increase
Health Care Increase 11%
Pension at 2011 Approved MMO
Workers' Comp. per MRM Trust

**BOROUGH OF SEWICKLEY
2011
WAGE AND BENEFIT SCHEDULE**

POLICE DEPARTMENT

| | Base Pay | Overtime | Longevity | OIC | Shift Dif | Sick Day Buy Back | Holiday | Gross Pay | FICA | KEY-HMO | Dental | Vision | Life/STD | LTD | Workers' Comp | UC | Uniform | Pension | Total |
|---------------------|-------------------|------------------|------------------|-----------------|-----------------|-------------------|------------------|-------------------|------------------|-------------------|------------------|-----------------|------------------|-----------------|------------------|------------------|-----------------|-------------------|---------------------|
| Chief | \$ 83,064 | \$ - | \$ 3,987 | \$ - | \$ - | \$ 3,650 | \$ 3,195 | \$ 93,896 | \$ 7,183 | \$ 18,548 | \$ 1,258 | \$ 104 | \$ 1,420 | \$ 386 | \$ 6,760 | \$ 600 | \$ 850 | \$ 12,746 | \$ 143,751 |
| Captain | \$ 77,501 | \$ 2,000 | \$ 3,870 | \$ - | \$ 447 | \$ 3,408 | \$ 2,981 | \$ 90,207 | \$ 6,901 | \$ 13,512 | \$ 1,258 | \$ 104 | \$ 1,420 | \$ 386 | \$ 6,495 | \$ 600 | \$ 850 | \$ 12,746 | \$ 134,479 |
| Sergeant | \$ 75,317 | \$ 2,000 | \$ 2,410 | \$ - | \$ 447 | \$ - | \$ 2,897 | \$ 83,071 | \$ 6,355 | \$ 20,230 | \$ 1,258 | \$ 104 | \$ 1,420 | \$ 386 | \$ 5,981 | \$ 600 | \$ 850 | \$ 12,746 | \$ 133,001 |
| Sergeant | \$ 75,317 | \$ 2,000 | \$ 1,657 | \$ - | \$ 447 | \$ 3,311 | \$ 2,897 | \$ 85,629 | \$ 6,551 | \$ 20,230 | \$ 1,258 | \$ 104 | \$ 1,420 | \$ 386 | \$ 6,166 | \$ 600 | \$ 850 | \$ 12,746 | \$ 135,940 |
| Officer | \$ 69,118 | \$ 2,000 | \$ 3,456 | \$ 2,000 | \$ 447 | \$ - | \$ 2,659 | \$ 79,680 | \$ 6,121 | \$ 20,230 | \$ 1,258 | \$ 104 | \$ 1,420 | \$ 386 | \$ 5,761 | \$ 600 | \$ 850 | \$ 12,746 | \$ 129,156 |
| Officer | \$ 69,118 | \$ 2,000 | \$ 3,456 | \$ - | \$ - | \$ - | \$ 2,659 | \$ 77,233 | \$ 5,908 | \$ 20,230 | \$ 1,258 | \$ 104 | \$ 1,420 | \$ 386 | \$ 5,561 | \$ 600 | \$ 850 | \$ 12,746 | \$ 126,296 |
| Officer | \$ 58,946 | \$ 2,000 | \$ 2,902 | \$ 2,000 | \$ 447 | \$ 3,038 | \$ 2,659 | \$ 71,992 | \$ 5,526 | \$ 20,230 | \$ 1,258 | \$ 104 | \$ 1,420 | \$ 386 | \$ 5,201 | \$ 600 | \$ 850 | \$ 12,746 | \$ 120,313 |
| Officer | \$ 69,118 | \$ 2,000 | \$ 830 | \$ 1,000 | \$ 447 | \$ 3,038 | \$ 2,659 | \$ 79,092 | \$ 6,051 | \$ 20,230 | \$ 1,258 | \$ 104 | \$ 1,420 | \$ 386 | \$ 5,695 | \$ 600 | \$ 850 | \$ 12,746 | \$ 128,432 |
| Officer | \$ 69,118 | \$ 2,000 | \$ - | \$ 1,000 | \$ 447 | \$ 3,038 | \$ 2,659 | \$ 78,262 | \$ 5,987 | \$ 6,000 | \$ 1,258 | \$ 104 | \$ 1,420 | \$ 386 | \$ 5,635 | \$ 400 | \$ 850 | \$ 13,472 | \$ 113,774 |
| SUBTOTAL | \$ 646,617 | \$ 16,000 | \$ 22,568 | \$ 6,000 | \$ 3,129 | \$ 19,483 | \$ 25,265 | \$ 739,062 | \$ 56,583 | \$ 159,440 | \$ 11,322 | \$ 936 | \$ 12,780 | \$ 3,474 | \$ 53,255 | \$ 5,200 | \$ 7,650 | \$ 115,440 | \$ 1,165,142 |
| Part Time | \$ 46,000 | \$ 14,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 60,000 | \$ 4,590 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 4,320 | \$ 2,200 | \$ 1,300 | \$ - | \$ 72,410 |
| Meter Patrol | \$ 31,200 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 31,200 | \$ 2,387 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 3,000 | \$ 3,200 | \$ 900 | \$ - | \$ 40,687 |
| SUBTOTAL | \$ 723,817 | \$ 30,000 | \$ 22,568 | \$ 6,000 | \$ 3,129 | \$ 19,483 | \$ 25,265 | \$ 830,262 | \$ 63,560 | \$ 159,440 | \$ 11,322 | \$ 936 | \$ 12,780 | \$ 3,474 | \$ 60,575 | \$ 10,600 | \$ 9,850 | \$ 115,440 | \$ 1,278,239 |
| <u>Liaison Desk</u> | | | | | | | | | | | | | | | | | | | |
| Liaison Person | \$ 37,195 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 37,195 | \$ 2,845 | \$ 7,224 | \$ 420 | \$ 104 | \$ 475 | \$ 400 | \$ 2,046 | \$ 400 | \$ - | \$ 10,110 | \$ 61,219 |
| TOTAL | \$ 761,012 | \$ 30,000 | \$ 22,568 | \$ 6,000 | \$ 3,129 | \$ 19,483 | \$ 25,265 | \$ 867,457 | \$ 66,405 | \$ 166,664 | \$ 11,742 | \$ 1,040 | \$ 13,255 | \$ 3,874 | \$ 62,621 | \$ 11,000 | \$ 9,850 | \$ 125,550 | \$ 1,339,458 |

Salaries at 5% Per Contract
Health Care Increase 11%
Pension at 2011 Approved MMO
Workers Comp per MRM Trust

November 1, 2010

**BOROUGH OF SEWICKLEY
2011
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 | Total |
|----------------|-------------------|------------------|-----------|-----|-----------|---------|-------------------|-----------|------------|----------|--------|----------|----------|---------------|----------|----------|-----------|-------------------|
| Street Foreman | \$ 54,246 | \$ 6,000 | | | | | \$ 60,246 | \$ 4,609 | \$ 20,230 | \$ 1,258 | \$ 104 | \$ 550 | \$ 386 | \$ 4,862 | \$ 885 | \$ 900 | \$ 10,110 | \$ 104,140 |
| Mechanic | \$ 54,246 | \$ 6,000 | | | | | \$ 60,246 | \$ 4,609 | \$ 20,230 | \$ 1,258 | \$ 104 | \$ 550 | \$ 386 | \$ 4,862 | \$ 885 | \$ 900 | \$ 10,110 | \$ 104,140 |
| Driver | \$ 48,485 | \$ 6,000 | | | | | \$ 54,485 | \$ 4,168 | \$ 20,230 | \$ 1,258 | \$ 104 | \$ 550 | \$ 386 | \$ 4,397 | \$ 800 | \$ 900 | \$ 10,110 | \$ 97,388 |
| Driver | \$ 48,485 | \$ 6,000 | | | | | \$ 54,485 | \$ 4,168 | \$ 18,548 | \$ 1,258 | \$ 104 | \$ 550 | \$ 386 | \$ 4,397 | \$ 800 | \$ 900 | \$ 10,110 | \$ 95,706 |
| Driver | \$ 48,485 | \$ 6,000 | | | | | \$ 54,485 | \$ 4,168 | \$ 18,548 | \$ 1,258 | \$ 104 | \$ 550 | \$ 386 | \$ 4,397 | \$ 800 | \$ 900 | \$ 10,110 | \$ 95,706 |
| Driver | \$ 48,485 | \$ 6,000 | | | | | \$ 54,485 | \$ 4,168 | \$ 7,224 | \$ 1,258 | \$ 104 | \$ 550 | \$ 386 | \$ 4,397 | \$ 800 | \$ 900 | \$ 10,110 | \$ 84,382 |
| Driver | \$ 48,485 | \$ 6,000 | | | | | \$ 54,485 | \$ 4,168 | \$ 7,224 | \$ 413 | \$ 104 | \$ 550 | \$ 386 | \$ 4,397 | \$ 800 | \$ 900 | \$ 10,110 | \$ 83,537 |
| | | | | | | | | | | | | | | | | | | |
| Part Timers | \$ 20,000 | | | | | | \$ 20,000 | \$ 1,530 | | | | | | | \$ 1,000 | | | |
| Subtotal | \$ 370,917 | \$ 42,000 | | | | | \$ 412,917 | \$ 31,588 | \$ 112,234 | \$ 7,961 | \$ 728 | \$ 3,850 | \$ 2,702 | \$ 31,709 | \$ 6,770 | \$ 6,300 | \$ 70,770 | \$ 687,529 |
| | | | | | | | | | | | | | | | | | | |
| Parks | \$ 35,000 | | | | | | \$ 35,000 | \$ 2,677 | | | | | | \$ 3,225 | \$ 4,500 | \$ 900 | | \$ 46,302 |
| TOTALS | \$ 405,917 | \$ 42,000 | | | | | \$ 447,917 | | | | | | | | | | | \$ 733,831 |

Salaries at 5% Per Contract
Health Care Increase - 11%
Pension at 2011 Approved MMO
Workers' Comp. per MRM Trust

**BOROUGH OF SEWICKLEY
2011
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 | Total |
|--------------------|-------------------|------------------|-----------|-----|-----------|---------|-------------------|------------------|------------------|-----------------|---------------|-----------------|-----------------|------------------|-----------------|-----------------|------------------|-------------------|
| Superintendent | \$ 56,680 | \$ 2,000 | | | | | \$ 58,680 | \$ 4,503 | \$ 6,000 | \$ - | \$ - | \$ 525 | \$ 386 | \$ 5,105 | \$ 600 | \$ 800 | \$ 10,110 | \$ 86,709 |
| Certified Operator | \$ 50,482 | \$ 2,000 | | | | | \$ 52,482 | \$ 4,015 | \$ 20,230 | \$ 1,258 | \$ 104 | \$ 525 | \$ 386 | \$ 4,566 | \$ 600 | \$ 800 | \$ 10,110 | \$ 95,076 |
| Certified Operator | \$ 50,482 | \$ 2,000 | | | | | \$ 52,482 | \$ 4,015 | \$ 7,224 | \$ 420 | \$ 104 | \$ 525 | \$ 386 | \$ 4,566 | \$ 600 | \$ 800 | \$ 10,110 | \$ 81,232 |
| Operator Trainee | \$ 49,920 | \$ 2,000 | | | | | \$ 51,920 | \$ 3,972 | \$ 7,224 | \$ 420 | \$ 104 | \$ 525 | \$ 386 | \$ 4,517 | \$ 600 | \$ 800 | \$ 10,110 | \$ 80,578 |
| Laborer | \$ 39,312 | \$ 2,000 | | | | | \$ 41,312 | \$ 3,161 | \$ 20,230 | \$ 1,258 | \$ 104 | \$ 525 | \$ 386 | \$ 3,594 | \$ 600 | \$ 800 | \$ 10,110 | \$ 82,080 |
| TOTALS | \$ 246,876 | \$ 10,000 | | | | | \$ 256,876 | \$ 19,666 | \$ 60,908 | \$ 3,356 | \$ 416 | \$ 2,625 | \$ 1,930 | \$ 22,348 | \$ 3,000 | \$ 4,000 | \$ 50,550 | \$ 425,675 |

Salaries at 5% Per Contract
Health Care Increase - 11%
Pension at 2011 Approved MMO
Workers' Comp. per MRM Trust

November 1, 2010

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.

| | | | |
|---|------------------------------------|-----------|------------------------|
| <u>JANUARY 1, 2011</u> | Estimated Beginning Balance | \$ | 12,000.00 |
| <u>REVENUES</u> | | | |
| 2011 Contribution | \$ 10,000.00 | | |
| Interest Earned | \$ 2,000.00 | | |
| 2010 Contribution from General Fund | \$ 80,000.00 | \$ | <u>92,000.00</u> |
| | | \$ | 104,000.00 |
| <u>EXPENDITURES</u> | | | |
| ADA Changes to Elevator Door | \$ 10,000.00 | | |
| Concrete Sidewalk and Driveway Repairs | \$ 15,000.00 | | |
| Replacement of Both Sets of Front Steps | \$ 30,000.00 | | |
| Painting of Eaves and Dormers | \$ 15,000.00 | | |
| Security Cameras/Card Reader (Phase I) | \$ 30,000.00 | \$ | <u>100,000.00</u> |
| | | \$ | <u>4,000.00</u> |
| | Ending Balance | | |

**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, 2011 Estimated Beginning Balance \$ 57,962.00

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 | \$ | 25,000.00 | |
| Interest Earned | \$ | 4,250.00 | <u>\$ 93,246.00</u> |
| | | | <u>\$ 151,208.00</u> |

EXPENDITURES

| | | | |
|------|--|--|--------------------|
| None | | | <u>0.00</u> |
|------|--|--|--------------------|

| | | | |
|--|--|-----------------------|---------------------------------------|
| | | Ending Balance | <u><u>\$ 151,208.00</u></u> |
|--|--|-----------------------|---------------------------------------|

BOROUGH OF SEWICKLEY
CAPITAL RESERVE FUND #5
WASTEWATER TREATMENT PLANT FUND

*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*

JANUARY 1, 2011 **Estimated Beginning Balance** **0.00**

REVENUES

| | | | |
|--------------------------|-----------------|------------------------|--|
| PENNVEST | \$ 3,044,708.00 | | |
| Regional Sewer Financing | \$ 5,700,000.00 | | |
| Tap In Fees | \$ 400,000.00 | <u>\$ 9,144,708.00</u> | |
| | | \$ 9,144,708.00 | |

EXPENDITURES

| | | | |
|----------------------------------|-----------------|------------------------|--|
| Headworks and Dewatering Project | \$ 3,044,708.00 | | |
| Regional Sewer | \$ 5,700,000.00 | | |
| Dystor Rehabilitation | \$ 350,000.00 | <u>\$ 9,094,708.00</u> | |

| | | | |
|--|--|--|-----------------------------------|
| | | | <u><u>\$ 50,000.00</u></u> |
|--|--|--|-----------------------------------|

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 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.

| | | | |
|---|------------------------------------|-----------|----------------------|
| <u>JANUARY 1, 2011</u> | Estimated Beginning Balance | \$ | 60,000.00 |
| <u>REVENUES</u> | | | |
| 2011 Proceeds - 01.492.300 | \$ 40,000.00 | | |
| Interest Earned | \$ 1,700.00 | | |
| Proceeds from Sales of PW Vehicles | \$ 8,000.00 | \$ | <u>49,700.00</u> |
| | | \$ | 109,700.00 |
| <u>EXPENDITURES</u> | | | |
| <u>Capital Projects</u> | | | |
| Highway By-Way (Edgeworth) | \$ 3,000.00 | | |
| Village Green | \$ 19,500.00 | | |
| Public Works - Replace Truck #16 (1/3 Payment) | \$ 23,000.00 | | |
| Public Works - Replace 1995 Truck (1/3 Payment) | \$ 13,000.00 | | |
| Delta Development | \$ 51,000.00 | \$ | <u>109,500.00</u> |
| | Ending Balance | \$ | <u>200.00</u> |

Capital Budget

BOROUGH OF SEWICKLEY ROAD PROGRAM
HOW TO GET TO ENGINEER'S RECOMMENDED ANNUAL EXPENSE OF \$1,400,000
PER 20 YEAR PLAN

| YEAR | CURRENT | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 |
|--------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| Local Service Tax | \$ 85,000.00 | \$ 85,000.00 | \$ 85,000.00 | \$ 85,000.00 | \$ 85,000.00 | \$ 85,000.00 | \$ 85,000.00 | \$ 85,000.00 | \$ 85,000.00 | \$ 85,000.00 |
| Annual Contribution | \$ 470,000.00 | \$ 470,000.00 | \$ 620,000.00 | \$ 620,000.00 | \$ 770,000.00 | \$ 770,000.00 | \$ 920,000.00 | \$ 920,000.00 | \$ 1,070,000.00 | \$ 1,070,000.00 |
| Subtotal | \$ 555,000.00 | \$ 555,000.00 | \$ 705,000.00 | \$ 705,000.00 | \$ 855,000.00 | \$ 855,000.00 | \$ 1,005,000.00 | \$ 1,005,000.00 | \$ 1,155,000.00 | \$ 1,155,000.00 |
| 1/2 Mill Real Estate Tax | | \$ 150,000.00 | | \$ 150,000.00 | | \$ 150,000.00 | | \$ 150,000.00 | | |
| Debt Retired | | | | | | | | | | \$ 220,000.00 |
| TOTAL | \$ 555,000.00 | \$ 705,000.00 | \$ 705,000.00 | \$ 855,000.00 | \$ 855,000.00 | \$ 1,005,000.00 | \$ 1,005,000.00 | \$ 1,155,000.00 | \$ 1,155,000.00 | \$ 1,375,000.00 |

BOROUGH OF SEWICKLEY
2008 ROAD STUDY UPDATE
September 30, 2008

PURPOSE AND OBJECTIVE

The purpose of this Road Study was for the Borough of Sewickley to review the existing conditions of the pavement, sidewalks and curbs for all roadways and alleys throughout the Borough of Sewickley, and provide probable construction costs for a Long Term Capital Improvement Program. The study was conducted by Lennon, Smith, Souleret Engineering, Inc. (LSSE), who has been the Borough's roadway engineers since 1999.

The Borough's original Road Study was completed October 2, 2002. Some roadways weather and decay differently depending on use and winter maintenance. As such, the roads should be re-evaluated approximately every six years. Accordingly the table costs should be adjusted to reflect the current market. This 2008 update reflects these changes as well as placing the roads which have been constructed between 2002 and 2008 at the end of the list.

Again as in 2002, two tables were developed, Streets and Alleyways. This will provide a basis for rehabilitation of all the roadways within the Borough. Only roadways owned and maintained by the Borough were evaluated.

APPROACH AND BASIS OF EVALUATION

A field observation was completed for each roadway and alleyway by Lennon, Smith, Souleret Engineering, Inc. (LSSE). A 10-digit rating system and numerical numbering system was utilized to locate each roadway on the Location Map (both are appended to this Study). This will provide organization for selecting roads for future rehabilitation programs, and provide a basis for future reviews.

STANDARDS

This roadway rating system enables LSSE to make a determination of the bituminous paving and milling, base repair, ADA ramps, storm sewer installation, and removal and replacement of concrete sidewalk and curbs for each roadway and alleyway on a conceptual basis. Probable construction costs were then applied by LSSE to produce a probable cost estimate for bituminous pavement restoration for each roadway and alleyway. The cost for each roadway and alleyway was then totaled together and a 10% contingency of the estimated construction cost and 15% Engineering fee were included in the Road Study's total probable cost estimate.

Borough Standards (Appendix B)

The existing Borough Street Ordinance is being revised regarding street opening permits and roadway reconstruction requirements.

PennDOT Liquid Fuels

The Pennsylvania Department of Transportation (PennDOT) has established a policy for reimbursement of Liquid Fuels taxes to local municipalities for maintenance of roads and other eligible activities. The amount reimbursed is based on total length of roadway owned and maintained by the municipalities meeting the criteria for participation. There are no published "standards" for qualification as a liquid fuels street (i.e. pavement section, grade, etc.). The current PennDOT policy for consideration under Liquid Fuels participation is as follows:

1. 16' minimum width of roadway.
2. 15 mph speed which Municipal Service Specialist can travel roadway/street safely in his/her car.

3. Minimum length – 250 feet.
4. 33' right-of-way required, but the Borough can go as small as 16' for right-of-way with restrictions. The standard is 33' right-of-way minimum.
5. 40' radius cul-de-sac.
6. Improved Surface (can be dirt, slag, bituminous, tar and chip).

MEASUREMENT AND QUANTITIES

LSSE completed field observations to evaluate the existing condition of the roads, ADA ramp quantities, and sidewalk and curb conditions to create an overall rating for the roadways. Lengths, widths, and existing drainage conditions were determined by using ArcView GIS.

ANALYSIS AND CONCLUSION

The following table compares the unit cost increases from the original 2002 Road Study to this revised 2008 version for the following major items of work. Also included in this table is the percentage increase from 2002 to 2008:

| DESCRIPTION OF WORK (UNIT OF MEASUREMENT) | 2002 UNIT COST | 2008 UNIT COST | PERCENTAGE INCREASE |
|---|----------------------|-------------------|------------------------|
| Bituminous Milling and Profiling (S.Y.) | \$1.50 | \$5.00 | 233% |
| 2" Average Bituminous Binder Leveling Course (Tons) | \$40.00 ^A | \$100.00 | 150% |
| 1.5" Bituminous Wearing Course (S.Y.) | \$3.75 | \$10.00 | 167% |
| Removal and Replacement of Concrete Walk, 4" Depth (S.F.) | \$8.00 | \$10.50 | 31% |

| DESCRIPTION OF WORK (UNIT OF MEASUREMENT) | 2002 UNIT COST | 2008 UNIT COST | PERCENTAGE INCREASE |
|---|-------------------|-------------------|------------------------|
| ADA Ramps (EA.) | \$1,000.00 | \$3,000.00 | 200% |
| Type 'C' or 'M', Modified Inlet Box, with Bicycle Safe Grate and Frame (EA.) | \$1,500.00 | \$3,500.00 | 133% |
| 15" CPP including Trench Repair (L.F.) | \$40.00 | \$75.00 | 88% |
| Base Repair including Excavation (S.Y.) | \$20.00 | \$48.00 | 140% |
| Removal and Replacement of Concrete Curb (L.F.) | \$35.00 | \$50.00 | 43% |

^A Unit Cost based on 1.5" Average Bituminous Binder Leveling Course (Tons).
Superpave material requirements instituted in 2004 require a 2" binder placement.

A large portion of these increases can be attributed to a few factors. One of the major contributions is the higher oil prices and inflation. Most notably the bitum (the "glue" in the asphalt mix) has risen from \$358.00 per ton in March 2008 to \$719.00 per ton in September 2008, a 100% increase. In addition to the rising price of oil in the global market, two recent state rulings have helped to influence the rising costs of construction, the Youngwood Borough Case and the Clearfield County Case.

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. As such all intersection upgrades or roadways with sidewalks must upgrade and place ADA ramps at each corner of an intersection. This caused PennDOT to revise their Roadway Construction Standards from 3 sheets to 13 sheets in April 2008. This affects all municipalities as they reference these standards to comply with current ADA regulations.

The following table is based on a 20-Year Bituminous Rehabilitation Program with a total construction and engineering value of \$30,309,198.13 for resurfacing all of the Borough's streets and alleyways (this does not include rehabilitation of the brick/stone streets). See Appendix C for the background on the analysis and Appendix B for a detailed street listing, rating and cost for each street.

2002

| TYPE OF ROADWAY | TOTAL PRICE | 20 YEAR PROGRAM | NUMBER OF ROADS PER YEAR | SUBTOTAL |
|-----------------------|-----------------|-----------------|--------------------------|---------------------|
| TABLE A STREETS | \$13,101,963.75 | \$655,098.19 | 6 | \$655,098.19 |
| TABLE B ALLEYWAYS | \$866,750.00 | \$43,337.50 | 2 | \$43,337.50 |
| TOTAL PER YEAR | | | | \$698,435.69 |

2008

| TYPE OF ROADWAY | TOTAL PRICE | 20 YEAR PROGRAM | NUMBER OF ROADS PER YEAR | SUBTOTAL |
|-----------------------|-----------------|-----------------|--------------------------|-----------------------|
| TABLE A STREETS | \$28,329,638.13 | \$1,416,481.91 | 6 | \$1,416,481.91 |
| TABLE B ALLEYWAYS | \$1,979,560.00 | \$98,978.00 | 2 | \$98,978.00 |
| TOTAL PER YEAR | | | | \$1,515,459.91 |

Based off the table above, if the Borough chooses six streets and two alleyways per year for the next 20 years the streets as listed should be restored once. These numbers are an average based on \$1,500,000.00 to \$2,000,000.00 expenditure allotted per year for bituminous street restoration. The 20-Year Program would restore 6,000 linear feet of streets and 700 linear feet of alleyways per year based on the unit prices and specifications utilized. The attached tables (Tables A and B) rate the roadways from 1 to 10 as reviewed in September 2008. LSSE recommends the Borough update the tables yearly to provide current ratings, and to update the tables for roadways restored the previous year. It is very likely one street may deteriorate faster than another street, therefore by updating the tables periodically, the tables may be revised accordingly to move streets up on the list as necessary.

Also, we have attached Tables C and D which rates the stone/brick streets and the cost for rehabilitation of those streets with brick. Table C provides costs for brick rehabilitation with a concrete base, while Table D provides costs for brick rehabilitation with a flexible (bituminous) base. The rehabilitation of these streets were not included in the total as a brick street has a longer life span than a bituminous street. Currently, the Borough has \$8,665,463.75 of possible maintenance over the next 30 to 40 years for the brick streets if a concrete base is utilized, or \$6,194,935.63 if a flexible base is used. If the Borough would allot \$430,000.00 to \$600,000.00 every other year for general brick street maintenance with a concrete base or \$330,000.00 to \$450,000.00 every other year for a flexible base, the roadways will be able to be maintained to a typical brick street standard. This type of maintenance would repair one block at a time.

LONG TERM MAINTENANCE

After the 20-Year Rehabilitation Project, the majority of the curbs and storm sewers having been upgraded, the borough should only be required to complete spot repairs/typical maintenance to both the storm sewers and curbs. The roadways should only require milling and resurfacing contracts to reestablish the wearing surface due to

normal deterioration. After the 20-year cycle, LSSE recommends an 8 to 10 year repairing cycle for the major streets and a 15-year surface restoration cycle of the low volume roadways/streets throughout the Borough.

Road Study Rating System

| Surface Rating | | Existing Condition |
|----------------|-----------|---|
| 10 | Excellent | New construction |
| 9 | Excellent | Recent overlay, like new |
| 8 | Very Good | No longitudinal cracks Some reflective joint cracking only Recent overlay |
| 7 | Good | Very slight or no raveling, surface shows some traffic wear Little or slight cracking No patching or very few patches in excellent condition |
| 6 | Good | Slight raveling (loss of lines) and traffic wear Occasional patching in good condition |
| 5 | Fair | Moderate to severe raveling (loss of lines and coarse aggregate) First signs of longitudinal cracks near wheel path or edge Transverse cracking Some patching or edge wedging in good condition |
| 4 | Fair | Severe surface raveling Multiple longitudinal and transverse cracking Block cracking (over 25 - 50% of surface) Patching in fair condition Slight rutting or distortions (1" deep or less) |
| 3 | Poor | Closely spaced longitudinal and transverse cracks Block cracking over 50% of surface Some alligator cracking (less than 25% of surface) Patches in fair to poor condition Occasional potholes |
| 2 | Very Poor | Alligator cracking (over 25% of surface) Severe distortions (over 2" deep) Extensive patching in poor condition Potholes |
| 1 | Failed | Severe distress with extensive loss of surface integrity |

Debt Schedule

**BOROUGH OF SEWICKLEY
LONG TERM DEBT SCHEDULE
AS OF JANUARY 1, 2011**

| | | Balance 01-10 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 |
|-------------|--|------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|---------------|
| 2003 | Bond Issue | \$ 1,505,000.00 | | | | | | | | | |
| | Principal | | \$ 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 | | \$ 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%) | | \$ 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 | \$ 272,613.34 | | | | | | | | | |
| | Principal | | \$ 50,990.04 | \$ 52,998.73 | \$ 55,086.58 | \$ 57,256.65 | \$ 49,433.18 | | | | |
| | Interest | | \$ 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 | \$ 50,314.24 | | | | |
| 2006 | Citizens Note | \$ 29,148.96 | | | | | | | | | |
| | Principal | | \$ 29,148.96 | | | | | | | | |
| | Interest | | \$ 463.52 | | | | | | | | |
| | General Fund Line Item 430.900 | | \$ 29,612.48 | | | | | | | | |
| 2006 | Citizens Note | \$ 209,032.79 | | | | | | | | | |
| | Principal | | \$ 75,522.70 | \$ 78,954.30 | \$ 54,555.79 | | | | | | |
| | Interest | | \$ 7,809.02 | \$ 4,377.42 | \$ 814.28 | | | | | | |
| | Sewer Fund Line Item 429.737 | | \$ 83,331.72 | \$ 83,331.72 | \$ 55,370.07 | | | | | | |
| 2007 | Citizens Note | \$ 205,205.80 | | | | | | | | | |
| | Principal | | \$ 104,859.14 | \$ 100,346.67 | | | | | | | |
| | Interest | | \$ 7,184.86 | \$ 2,310.20 | | | | | | | |
| | Sewer Fund Line Item 30.429.737 | | \$ 112,044.00 | \$ 102,656.87 | | | | | | | |
| 2009 | First Commonwealth | \$ 431,791.27 | | | | | | | | | |
| | Principal | | 82,265.86 | 85,772.07 | 89,509.64 | 93,368.25 | 80,875.45 | | | | |
| | Interest | | 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 | 82,447.70 | | | | |
| | Annual Debt Payments | | \$ 605,516.23 | \$ 566,154.12 | \$ 434,755.60 | \$ 383,260.53 | \$ 353,955.69 | \$ 225,068.75 | \$ 222,068.75 | \$ 223,868.75 | |
| | Total Debt | \$ 2,652,792.16 | | | | | | | | | |
| | 2011 Debt per Capita | \$ 679.85 | | | | | | | | | |
| | 2010 Debt per Capita | \$ 808.55 | | | | | | | | | |
| | 2009 Debt per Capita | \$ 932.47 | | | | | | | | | |
| | PENNVEST Repayment | \$ 5,600,000.00 | \$ 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, 2011

| | <u>PURCHASE PRICE</u> | <u>USEFUL LIFE</u> | <u>2011</u> | <u>2012</u> | <u>2013</u> | <u>2014</u> | <u>2015</u> | <u>2016</u> |
|------------------------------|-------------------------|--------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| FIRE DEPARTMENT | | | | | | | | |
| 1991 Pierce Lance Pump | \$ 232,180.00 | 20 | \$ 11,609.00 | \$ 11,609.00 | NEW | \$ 25,000.00 | \$ 25,000.00 | \$ 25,000.00 |
| 1996 New Aerial | \$ 600,000.00 | 20 | \$ 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 |
| 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 |
| | \$ 1,732,633.00 | | \$ 97,011.50 | \$ 97,011.50 | \$ 85,402.50 | \$ 110,402.50 | \$ 110,402.50 | \$ 80,402.50 |
| POLICE DEPARTMENT | | | | | | | | |
| Car | \$ 44,000.00 | 3 | \$ - | \$ - | \$ 45,000.00 | \$ - | \$ - | \$ 45,000.00 |
| Car | \$ 42,000.00 | 3 | \$ - | \$ 45,000.00 | \$ - | \$ - | \$ 45,000.00 | \$ - |
| Car | \$ 39,000.00 | 3 | \$ 45,000.00 | \$ - | \$ - | \$ 45,000.00 | \$ - | \$ - |
| Laptop Computer | \$ 40,000.00 | 8 | \$ 5,000.00 | \$ 5,000.00 | \$ 5,000.00 | \$ 5,000.00 | \$ 5,000.00 | \$ 5,000.00 |
| Total Police Dept. | \$ 165,000.00 | | \$ 50,000.00 |
| PUBLIC WORKS | | | | | | | | |
| Truck | \$ 19,531.00 | 10 | NEW | \$ 7,000.00 | \$ 7,000.00 | \$ 7,000.00 | \$ 7,000.00 | \$ 7,000.00 |
| 2005 Ford F550 Dump Truck | \$ 56,384.00 | 10 | \$ 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 |
| 2003 Truck | \$ 40,000.00 | 10 | \$ 4,000.00 | \$ 4,000.00 | NEW | \$ 5,000.00 | \$ 5,000.00 | \$ 5,000.00 |
| Truck | \$ 40,000.00 | 10 | NEW | \$ 4,000.00 | \$ 4,000.00 | \$ 4,000.00 | \$ 4,000.00 | \$ 4,000.00 |
| 2006 Sweeper | \$ 141,247.25 | 8 | \$ 17,656.00 | \$ 17,656.00 | \$ 17,656.00 | \$ 17,656.00 | NEW | \$ 20,000.00 |
| 2002 Loader | \$ 60,000.00 | 15 | \$ 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 | NEW | \$ 3,500.00 | \$ 3,500.00 | \$ 3,500.00 | \$ 3,500.00 |
| 2002 Leaf Picker | \$ 28,600.00 | 10 | \$ 2,500.00 | \$ 2,500.00 | \$ 2,500.00 | NEW | \$ 6,500.00 | \$ 6,500.00 |
| 2002 Wood Chipper | \$ 25,000.00 | 10 | \$ 2,500.00 | \$ 2,500.00 | \$ - | \$ - | \$ - | \$ - |
| Total Public Works | \$ 480,737.25 | | \$ 42,291.90 | \$ 51,291.90 | \$ 48,291.90 | \$ 50,791.90 | \$ 39,635.90 | \$ 53,997.50 |
| WWTP | | | | | | | | |
| Truck | \$ 29,807.00 | 10 | \$ 3,000.00 | NEW | \$ 4,500.00 | \$ 4,500.00 | \$ 4,500.00 | \$ 4,500.00 |
| 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 |
| Computers | \$ 6,000.00 | 7 | \$ 1,500.00 | \$ 1,500.00 | \$ 1,500.00 | NEW | \$ 2,000.00 | \$ 2,000.00 |
| Total WWTP | \$ 95,807.00 | | \$ 10,500.00 | \$ 7,500.00 | \$ 12,000.00 | \$ 10,500.00 | \$ 12,500.00 | \$ 12,500.00 |
| 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 |
| 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 |
| Total Buildings | \$ 10,565,910.00 | | \$ 211,131.00 |
| ADMINISTRATION | | | | | | | | |
| Office Furniture | \$ 90,000.00 | 15 | \$ 1,000.00 | \$ 1,000.00 | \$ 1,000.00 | \$ 1,000.00 | \$ 1,000.00 | \$ 1,000.00 |
| Computers | \$ 30,000.00 | 5 | \$ 2,000.00 | \$ 2,000.00 | UPDATE | | | |
| Carpet | \$ 7,500.00 | 12 | \$ 625.00 | \$ 625.00 | \$ 625.00 | \$ 625.00 | \$ 625.00 | \$ 625.00 |
| Total Administration | \$ 127,500.00 | | \$ 3,625.00 | \$ 3,625.00 | \$ 1,625.00 | \$ 1,625.00 | \$ 1,625.00 | \$ 1,625.00 |

Glossary & Exhibits

BOROUGH OF SEWICKLEY
2011 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.