

BOROUGH OF SEWICKLEY 2012 BUDGET DOCUMENT

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Nancy Watts, *Code Enforcement Officer*



BOROUGH OF SEWICKLEY
2012 BUDGET DOCUMENT
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The Borough of Sewickley

Pennsylvania

INCORPORATED 1853

BOROUGH MANAGER'S OFFICE

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November 1, 2011

MAYOR
Brian F. Jeffe

COUNCIL MEMBERS

PRESIDENT
Robert G. Hague

VICE-PRESIDENT
Susan H. Aleshire

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SECRETARY**
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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: 2012 BUDGET MESSAGE

It is a privilege to transmit to you the Borough Manager's recommended 2012 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 Edgeworth
- ◆ 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

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- ◆ MS4 Compliance
- ◆ Leaf Collection
- ◆ Snow and Ice Removal on Roads
- ◆ Enforcement of Building Codes & Zoning Ordinances
- ◆ Code Enforcement of Properties
- ◆ Real Estate Tax Collection
- ◆ Maintenance of 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 2012 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 2012 Budget. The proposed budget maintains current service levels with the real estate tax millage at 7.30 mills. This means that for each \$100,000 of assessed value of property, the property owner pays \$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 2012 General Fund Budget recommends a 1.1% decrease in expenditures to maintain the level of delivery of municipal services to the residents, and the continuation of joint municipal service arrangements.

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 2012 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.

Due to the current state of the reassessment issue within Allegheny County, the Borough Manager’s recommendation for the 2012 tax season is for the Borough of Sewickley to issue real estate tax bills on March 1st and that the bills will reflect the assessed values at the time they were mailed in March of 2011, except for any approved changes in property appeals and settlements.

The following are several factors in making this recommendation:

1. On September 15, 2011, Judge Wettick ordered that the City of Pittsburgh and Woodland Hills School District be the first communities to have their assessments completed by no later than December 1st, as well as the communities in Model Nos. 2, 3, 4, 5 and 6. As a point of reference, the Borough of Sewickley is in the north section and is in Model No. 8. There has been much discussion in printed materials regarding the ability of the Assessment Office to complete the task by the date of December 1st given the number of assessments that are completed on a daily basis.

With Sewickley being in Model No. 8, we expect our assessed valuations to be made known in May or June of 2012. During a normal year, Allegheny County would mail out their tax bills in January, the Borough would mail out its tax bills in March, and the School District would mail out its tax bills in July. If the May or June date is the date the assessment valuations are given to the municipalities, that would mean then that all three taxing districts would be sending out tax bills within thirty days of each other. This would be extremely unfair to the real estate tax payer.

2. Based on the three previous assessments, the Borough of Sewickley is likely to have a higher assessed valuation which result in more real estate appeals than many other communities. With the past three assessments, the Borough has escrowed the difference between the previous year and the year in which the property assessments increased. In all three assessment increases, the amount escrowed by the Borough was NOT sufficient to pay back the appeals that were granted by Allegheny County. Some of the appeals lasted for a three year period before they were settled. Given the position of most lawyers who file appeals for property assessments, indicating to their clients that they will take half of what they save; and the fact that Sewickley has a population with financial resources, it is likely that the number of appeals is going to be high, with at least being equal to the previous assessments.
3. Waiting for the assessments to be completed within the target May or June date in order that tax bills can be sent out would require the Borough to have a significant amount of cash flow to operate for the first five or six months without its number one revenue resource. Sewickley has in the past utilized Tax Revenue Anticipation Notes in the amount of \$500,000. If the tax bills are delayed to mid-year, the Borough would need to borrow \$1.5 to \$2 million. This will increase borrowing costs significantly and the interest rate may be higher.
4. The fourth reason for the recommendation is the fact that Act 32 and the new procedures for earned income tax collection take effect January 1, 2012. The Borough has prepared a financial analysis indicating that the Borough may be short in earned income tax revenues in 2012, between 7.75% and 21%. This is a significant dollar amount for the Borough, and is based upon the following example:

The entire County of Allegheny, except for five or six communities who implemented early (2011), will be implementing the new procedures. By way of example: If there were a person who worked in the City of Pittsburgh and lived in the Borough of Sewickley, there is a strong likelihood that it could take several months for the earned income tax payment to reach the Borough. Most private sector businesses pay their employees on the fifteenth and thirtieth of the month.

Businesses have thirty days to file and process their earned income taxes for their employees. Most businesses will take advantage of doing a monthly type of remittance; therefore, in January a person could receive a paycheck on the 15th and the 30th, with the expectation that his earned income tax would then be sent to the City's Tax Collector around February 1st. The City's Tax Collector, which is Jordan Tax Service, has sixty days to process that payment and forward it to Keystone. Keystone then has thirty days to process it and deposit it into the Borough of Sewickley's bank account.

I do not believe that this type of time lapse will be the norm once the process is up and running. I believe that employers will process their items after the first year relatively quickly, within 3 to 7 business days. However, I do believe that there will be a strong learning curve by both the employees and the employers on the new procedures. So, if we look at our example, there is a possibility that the payment that the business sent on February 1st may not arrive in the Borough's account until May 1st. This new process can cause anywhere between a 10% and 25% reduction in cash flow of earned income taxes in 2012. I firmly believe that within 18 to 24 months of using the new system, not only will all payments be caught up, but there will be a significant increase in our income tax payments to all communities.

5. As the municipal manager, and by ordinance, I am required to prepare and deliver to Council a balanced budget by November 1st. As a member of several professional organizations (the International City Managers, the Association for Pennsylvania Municipal Managers, and the Government Finance Officers Association), I have a real ethical dilemma in trying to recommend a financial picture of revenues based upon a number that may not be available for 2 months, 4 months or 7 months after discussion, public review and adoption of the 2012 Budget.

In 2011, the Borough of Sewickley was able to complete its road project, completed the rebuilding of the Headworks and Dewatering Facilities at the Wastewater Treatment Plant, and enhanced the Public Education Channel on Comcast Channel 765 and Verizon Channel 38. 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 have registered online to receive those agendas.

In addition, the Borough has produced informational videos on important municipal issues such as how to properly place garbage and recyclables for pickup, how to properly use crosswalks, how to properly place leaves for collection, and keeping sidewalks clean of snow. The Borough partnered with the Sewickley Civic Garden Council to provide the hanging baskets in the business district and to make improvements to Wolcott Park. The Borough also partnered with Village Green Partners to support the business community and assist in economic development.

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.

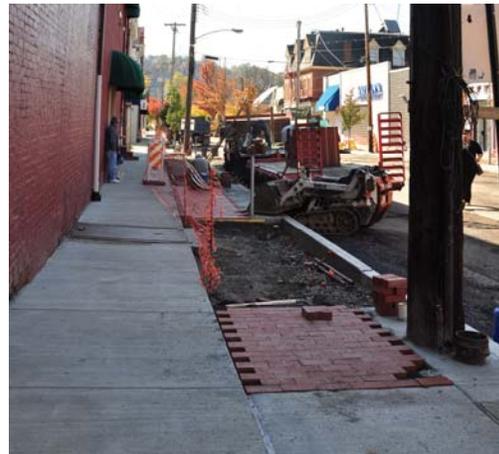


Table III shows a review of road project expenses back to 1980. The Borough's highest expenditure on roads, in any one year, from 1980-1988 was only \$45,535.

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
2011	\$ 515,000.00	Paving and New Construction

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) \$ 1,575,000.00	\$ (1,199,175.00)
1990 – 1999	\$ 1,108,145.40	(\$ 276,000 ² Avg. x 9 Years) \$ 2,484,000.00	\$ (1,375,855.00)
2000 – 2002	\$ 941,854.71	(\$ 400,000 ³ Avg. x 3 Years) \$ 1,200,000.00	\$ (258,145.29)
2003 – 2005	\$ 1,964,006.33	(\$ 698,000 ⁴ Avg. x 3 Years) \$ 2,094,000.00	\$ (129,933.67)
2006 – 2010	\$ 1,770,054.00	(\$ 698,000 ⁴ Avg. x 3 Years) \$ 2,094,000.00	\$ (323,946.00)
	\$ 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. In 2011, a 1/2 mill increase in real estate property taxes provided an additional \$150,000 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
BOROUGH OF SEWICKLEY
2012 BUDGET ROAD CONSTRUCTION AND MAINTENANCE FUND
Based on Lennon, Smith, Souleret Engineering Report

November 30, 2011 Balance	\$ 663,914.81	
Remaining 2011 Municipal and Emergency Services Tax	\$ 42,000.00	\$ 705,914.81
2011 Road Project - <i>Estimated</i>		\$ 515,000.00

JANUARY 1, 2012 **Estimated Beginning Balance** **\$ 190,914.81**

REVENUES FOR 2012

Municipal and Emergency Services Tax	\$ 100,000.00	
Transfer From General Fund	\$ 620,000.00	\$ 720,000.00
		<hr/> \$ 910,914.81

EXPENDITURES

Roads

Nevin Avenue - House 844 to Hopkins St.	\$ 201,520.00	
Nevin Avenue - Hopkins Street to Hill Street	\$ 114,300.00	
Nevin Avenue - Hill Street to Beaver Street	\$ 138,200.00	
Beaver Street - Blackburn Rd. to Straight St.	\$ 245,000.00	
Walnut Street/Chadwick Street Brick Areas	\$ 50,000.00	
Engineering Costs	\$ 50,000.00	
Asphalt/Sealing	\$ 40,000.00	
Road Reserve	\$ 71,894.81	<hr/> \$ 910,914.81

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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.



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.

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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

WASTEWATER TREATMENT PLANT

The Borough completed significant changes to the Wastewater Treatment Plant in 2011 with the completion of the Headworks and Dewatering Facilities Project. With the completion of this project, the next phase is the new Glen Osborne Interconnect Project which is the rebuilding of the Railroad Avenue Pump Station in Glen Osborne in order that it will begin to accept sewage from Aleppo Township and with the possibility of future service to Haysville and Glenfield. With the addition of Aleppo Township, a regional approach to wastewater treatment will be achieved. All necessary permits are in order and it is expected that construction will begin January 2012. The Township of Aleppo has already bid their portion of the project and is also expected to begin construction in January of 2012.

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. Borough of Sewickley ratepayers will not be participating 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 2012, at \$75 per quarter. The usage fee was changed in 2011 to be \$6.00 per 1,000 gallons.



In 2011, Sewickley Borough Council completed the following items:

- completion of the replacement of the Municipal Building front steps;
- the Aleppo-Sewickley Osborne Joint Municipal Zoning Ordinance;
- a review of pension investment managers;
- adopted a revised earned income tax ordinance pursuant to the new Act 32 requirements;
- accepted a bid for garbage service for 5 years through the Quaker Valley Council of Governments; the new garbage contract provides an additional service of E-Waste and there is a 4% reduction on the current prices in the first year of the contract;
- completion of the 2011 Road Project, which included Beaver Street, from Academy to Blackburn; complete renovation of Walnut Street, from Beaver to Thorn; Frederick Street, from Broad Street to Walnut Street; Church Way; and in conjunction with Columbia Gas repairs, the paving of Thorn Street, from Logan Street to Boundary Street; Boundary Street, from Thorn Street to Beaver Street; and Peebles Street;
- the Borough of Sewickley Police Department Police and Procedure Manual is currently under review by Council;
- the Sewickley Valley Rivers Conservation and Management book, “Our Ridges, Our Valleys, Our Streams and Our Rivers” provides a blueprint for the 15 municipalities who participate in the program with a means to address storm water management within their communities.

CAPITAL PROJECTS

In 2012, the Borough of Sewickley is committed to the following capital projects.

1. The 2012 Road Construction and Improvements Project.
2. Participating with the Borough of Edgeworth in a Highway-Byway Grant for the Route 65 Corridor Study.
3. Repairs to the Municipal Building, the painting of eaves and dormers, and upgrades to the restroom and the elevator entrance to meet the new ADA requirements.
4. A building and space analysis of the Municipal Building, highlighting the Cochran Hose Fire Department spaces and the Public Works spaces.

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5. The purchase of a new 3/4 ton truck for the Wastewater Treatment Plant.
6. The purchase of a forklift to be utilized mainly by the Wastewater Treatment Plant and also to be used by the Public Works Department.
7. The purchase of a new Public Works tractor to replace the 1999 tractor.
8. The completion of the Waterworks Master Site Plan at Waterworks Park.
9. A CMAC application has been made to the Pennsylvania Transportation Committee, requesting funding for the Route 65 Project Traffic Signalization Project.
10. Upon receipt of tap in fees associated with the Aleppo Grant, the Boundary Street Pump Station will be replaced. The engineering is being completed this year, with expected construction to begin April/May of 2012.
11. Complete revisions to the Subdivision and Land Development Ordinance.
12. Partner with the Sewickley Civic Garden Council on the hanging of flower baskets.
13. Partner with Village Green to assist with business retention, support and development.

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 October 3, 2011, Council held a public meeting with the department heads to review multiple year capital projects and requests. On October 22, 2011, 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 2012 at 7.30 mills. The public hearing and final adoption of the budgets is scheduled for Monday, November 21, 2011 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 Diane Vierling, 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.

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 21, 2011.

We look forward to reviewing with you this 2012 Budget Document for the Borough of Sewickley.

Sincerely yours,

Kevin M. Flannery
Borough Manager and Secretary

KMF:pmf

BOROUGH OF SEWICKLEY
ORDINANCE NO. 1299

**AN ORDINANCE OF THE BOROUGH OF SEWICKLEY, ALLEGHENY COUNTY,
PENNSYLVANIA, FIXING THE TAX RATE FOR FISCAL YEAR 2012**

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 2012 as follows:

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

SECTION 2. That a discount period be established from March 1, 2012 to April 30, 2012 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, 2012 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 21st day of November, 2011.

ATTEST:

BOROUGH OF SEWICKLEY

Kevin M. Flannery
Borough Manager/Secretary

Robert Hague
President of Council

EXAMINED and APPROVED this 21st day of November, 2011.

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 2012 FISCAL YEAR, AT A PUBLIC MEETING TO BE HELD IN THE MUNICIPAL BUILDING, 601 THORN STREET, SEWICKLEY BOROUGH, PENNSYLVANIA, ON NOVEMBER 21, 2011 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 2012 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 2012.

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 9 issue and once in November 16, 2011 issue of
the Allegheny Times**

24231

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 2012 at an October 22, 2011 Council Meeting. A summary of the proposed budget is as follows:

GENERAL FUND

<u>Revenues</u>		<u>Expenditures</u>	
Real Property Taxes	\$ 2,330,000	General Government	\$ 1,105,219
Act 511 Taxes	1,092,200	Public Safety	1,809,777
Penalties and Interest on Taxes	6,050	Road Program	620,000
Licenses and Permits	62,700	Public Works	1,096,910
Fines and Forfeits	149,000	Culture and Recreation	172,977
Interest and Rent	8,000	Other Financing Uses	<u>4,000</u>
Intergovernmental Revenues	311,350	TOTAL	\$ 4,808,883
Charges for Services	550,433		
Miscellaneous Revenues	84,900		
Other Financing Sources	124,250		
Beginning Balance	<u>90,000</u>		
TOTAL	\$ 4,808,883		

SEWER FUND

<u>Wastewater Collection Revenues</u>		<u>Wastewater Collection Expenditures</u>	
Operations	\$ 837,794	Operations	\$ 837,794
Debt Service	<u>\$ 814,432</u>	Debt Service	<u>\$ 814,432</u>
TOTAL	\$1,652,226	TOTAL	\$1,652,226

ROAD CONSTRUCTION AND MAINTENANCE FUND

<u>Revenues</u>		<u>Expenditures</u>	
Opening Balance	\$ 190,914	Roads	<u>\$ 910,914</u>
Municipal Services Tax-Current	100,000	TOTAL	\$ 910,914
General Fund Transfer	<u>620,000</u>		
TOTAL	\$ 910,914		

A copy of the complete 2012 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 21, 2011 in the Council Chambers, 2nd Floor, 601 Thorn Street to ascertain views of interested parties and to take final action with respect to the 2012 General Fund Budget, the 2012 Sewer Fund Budget, the 2012 Road Construction and Maintenance Fund, and the 2012 Capital Reserve Budgets.

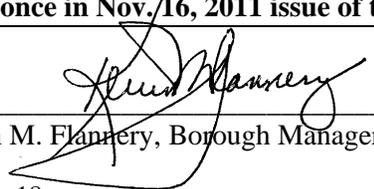
BOROUGH OF SEWICKLEY

Kevin M. Flannery
Borough Manager

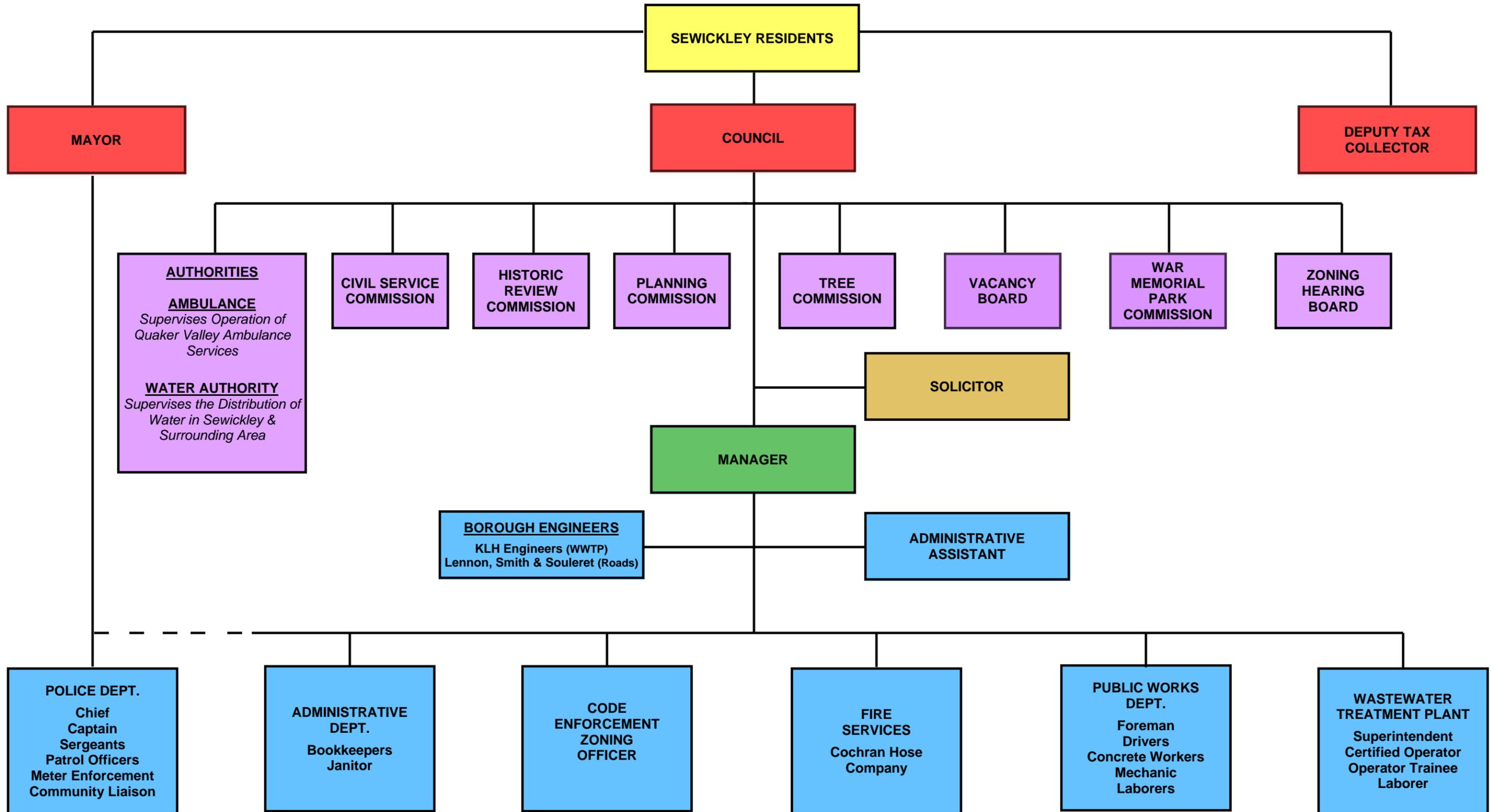
Please Publish Twice: Once in Nov. 9 issue and once in Nov. 16, 2011 issue of the Allegheny Times

24267

P.O. Number


Kevin M. Flannery, Borough Manager/Secretary

**BOROUGH OF SEWICKLEY
ORGANIZATIONAL CHART**



BOROUGH OF SEWICKLEY

2012 MEETING DATES

COMMITTEE OF THE WHOLE

Meetings begin at 7:30 p.m.

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

REGULAR COUNCIL

Meetings begin at 7:30 p.m.

Monday, January 2 (Reorganization)
Monday, January 16
Monday, February 20
Monday, March 19
Monday, April 16
Monday, May 21
Monday, June 18
Monday, July 16
Monday, August 20
Monday, September 17
Monday, October 15
Monday, November 19
Monday, December 17

PLANNING COMMISSION

Meetings begin at 7:00 p.m.

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

ZONING HEARING BOARD

Meetings begin at 7:30 p.m.

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

TREE COMMISSION

Meetings begin at 7:00 p.m.

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

HISTORIC REVIEW COMMISSION

Meetings begin at 7:30 p.m.

Monday, January 09
Monday, February 06
Monday, March 05
Monday, April 02
Monday, May 07
Monday, June 04
Monday, July 02
Monday, August 06
Monday, September 10
Monday, October 01
Monday, November 05
Monday, December 03

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.

**2012 GENERAL FUND
Revenues**

November 1, 2011

Real Property Taxes							
Acct. No.	Description	Audited 2008	Audited 2009	Audited 2010	2011 Budget	As of 09/30/11	Projected 2012
301.100	Current Year	2,000,102.51	2,015,987.00	1,766,238.67	2,220,000.00	1,948,948.53	2,220,000.00
301.200	Prior Year	2,977.72	9,276.00	3,944.84	10,000.00	0.00	10,000.00
301.300	Delinquent	0.00	0.00	0.00	0.00	0.00	0.00
301.500	Liened	88,545.65	120,530.00	99,330.86	80,000.00	151,220.71	100,000.00
301.501	Del. Payt Program	0.00	0.00	0.00	0.00	0.00	0.00
Total for Real Property Taxes		2,091,625.88	2,145,793.00	1,869,514.37	2,310,000.00	2,100,169.24	2,330,000.00

Local Tax Enabling Taxes							
Acct. No.	Description	Audited 2008	Audited 2009	Audited 2010	2011 Budget	As of 09/30/11	Projected 2012
310.010	Per Capita-Current Year	9,419.00	9,149.00	7,613.52	9,500.00	8,797.80	9,500.00
310.020	Per Capita-Prior Year	30.00	250.00	0.00	150.00	0.00	150.00
310.030	Per Capita-Delinquent	15.75	25.00	42.00	50.00	52.50	50.00
310.100	Real Estate Transfer Tax	124,145.26	119,816.00	89,393.96	120,000.00	103,444.25	120,000.00
310.210	Earned Income-Current	448,203.87	397,623.00	417,918.03	365,000.00	248,830.59	300,000.00
310.220	Earned Income-Prior	305,435.62	357,881.00	323,547.95	390,000.00	400,339.53	400,000.00
310.230	Earned Income-Delinquent	27,726.15	21,435.00	52,344.73	30,000.00	100,787.25	50,000.00
310.810	BPT-Current Year	178,540.78	173,920.00	87,226.24	185,000.00	136,435.07	185,000.00
310.820	BPT-Prior Year	6,646.36	14,094.00	6,702.28	12,500.00	19,643.85	26,000.00
310.830	BPT-Delinquent	4,317.59	19,238.00	575.76	2,500.00	945.88	1,500.00
Total for Local Tax Enabling Taxes		1,104,480.38	1,113,431.00	985,364.47	1,114,700.00	1,019,276.72	1,092,200.00

**2012 GENERAL FUND
Revenues**

November 1, 2011

Penalties & Interest Delinquent Taxes							
Acct. No.	Description	Audited 2008	Audited 2009	Audited 2010	2011 Budget	As of 09/30/11	Projected 2012
319.010	Real Property Taxes	6,978.00	7,647.00	-25,988.84	6,000.00	5,604.29	6,000.00
319.100	Per Capita Taxes	23.30	32.00	2,117.08	50.00	26.00	50.00
Total for Penalties & Interest Delinquent Taxes		7,001.30	7,679.00	-23,871.76	6,050.00	5,630.29	6,050.00

License & Permits							
Acct. No.	Description	Audited 2008	Audited 2009	Audited 2010	2011 Budget	As of 09/30/11	Projected 2012
321.620	Tree Expert License	100.00	75.00	50.00	200.00	0.00	200.00
321.700	Amusement License	6,500.00	6,000.00	4,250.00	7,500.00	0.00	7,500.00
321.800	Cable TV	43,188.10	44,335.00	46,754.31	45,000.00	37,668.10	48,000.00
322.800	Street Opening Permits	1,600.00	5,000.00	5,750.00	7,000.00	3,750.00	7,000.00
Total for License & Permits		51,388.10	55,410.00	56,804.31	62,700.00	41,418.10	62,700.00

Fines & Forfeits							
Acct. No.	Description	Audited 2008	Audited 2009	Audited 2010	2011 Budget	As of 09/30/11	Projected 2012
331.100	Vehicle Code Violations	49,180.84	43,237.00	45,556.93	45,000.00	38,944.65	50,000.00
331.110	Parking fines	78,210.61	93,796.00	79,111.10	89,000.00	52,205.34	89,000.00
331.120	Non-Traffic Citations	14,658.24	12,487.00	9,408.18	10,000.00	8,060.02	10,000.00
Total for Fines & Forfeits		142,049.69	149,520.00	134,076.21	144,000.00	99,210.01	149,000.00

Interest & Rent							
Acct. No.	Description	Audited 2008	Audited 2009	Audited 2010	2011 Budget	As of 09/30/11	Projected 2012
341.100	Interest	3,456.19	1,711.00	495.67	2,500.00	734.10	2,000.00
342.100	Rental of Property	3,524.47	3,630.00	3,739.11	3,630.00	6,834.04	6,000.00
Total for Interest & Rent		6,980.66	5,341.00	4,234.78	6,130.00	7,568.14	8,000.00

**2012 GENERAL FUND
Revenues**

November 1, 2011

Intergovernmental Revenues						
Acct. No.	Description	2008 Budget	Audited 2009	Audited 2010	2011 Budget	Projected 2012
354.020	State Pension Allocation	108,335.21	109,480.00	116,454.32	115,000.00	115,000.00
355.010	PURTA	4,209.02	4,368.00	4,634.54	4,400.00	4,400.00
355.050	Liquid Fuels Allocation	79,070.48	79,707.00	81,201.00	81,150.00	81,150.00
355.080	Alcohol Beverage Taxes	2,400.00	2,774.00	0.00	2,800.00	2,800.00
355.120	Foreign Casualty Tax	35,300.87	30,566.00	34,404.35	34,000.00	34,000.00
355.140	State Grants	5,000.00	0.00	28,154.39	0.00	0.00
355.200	Act 77 RAD Revenues	72,854.96	74,068.00	80,087.27	74,000.00	74,000.00
Total for Intergovernmental Revenues		307,170.54	300,963.00	344,935.87	311,350.00	311,350.00

General Government						
Acct. No.	Description	Audited 2008	Audited 2009	Audited 2010	2011 Budget	Projected 2012
361.100	Osborne Admin Serv	21,076.54	22,087.00	27,829.06	25,000.00	28,156.99
361.200	Osborne Crossing Guard	4,140.00	4,560.00	4,128.00	4,500.00	4,500.00
361.300	Zoning/Sub/Dev Fees	900.00	0.00	500.00	500.00	500.00
361.320	Engineering Review	4,157.81	0.00	0.00	1,000.00	1,000.00
361.340	Zoning Hearing Fees	5,950.00	8,000.00	4,500.00	8,000.00	8,000.00
361.510	Sale of Maps	11.00	0.00	19.00	50.00	50.00
361.520	Sale of Code	25.00	0.00	0.00	50.00	50.00
361.530	Sale of Subdivision	120.00	0.00	0.00	50.00	50.00
361.540	Sale of Ordinances	75.00	20.00	580.00	300.00	300.00
361.550	Sale of Building Code	0.00	0.00	0.00	0.00	0.00
361.560	Street Banner Permit	4,000.00	6,250.00	6,900.00	6,000.00	7,000.00
361.570	Sale Recycling Bins	789.00	395.00	310.00	250.00	350.00
361.700	NSF Redeposit	0.00	0.00	0.00	0.00	0.00
Total for General Government		41,244.35	41,312.00	44,766.06	45,700.00	49,803.00

**2012 GENERAL FUND
Revenues**

November 1, 2011

Public Safety							
Acct. No.	Description	Audited 2008	Audited 2009	Audited 2010	2011 Budget	As of 09/30/11	Projected 2012
362.150	Special Police Services	109,607.30	132,714.00	127,088.09	120,000.00	88,391.10	127,000.00
362.200	Fire Fees-Haysville	4,016.42	4,213.00	4,213.20	3,630.00	4,037.65	3,630.00
362.210	Fire Fees-Osborne	20,942.35	17,032.00	17,032.20	18,000.00	12,774.15	18,000.00
362.290	Fire Fund CR#4	3,200.00	3,511.00	3,511.00	3,200.00	1,755.50	3,200.00
362.410	Building Permits	63,130.69	48,026.00	46,227.82	220,000.00	181,879.21	100,000.00
362.450	Occupancy Permits	50.00	300.00	0.00	300.00	0.00	300.00
Total for Public Safety		200,946.76	205,796.00	198,072.31	365,130.00	288,837.61	252,130.00

Highway & Streets							
Acct. No.	Description	Audited 2008	Audited 2009	Audited 2010	2011 Budget	As of 09/30/11	Projected 2012
363.210	Parking Meter Rev	237,301.84	218,115.00	187,734.91	220,000.00	130,447.18	190,000.00
363.220	Parking Permit Fees	2,282.00	792.00	827.00	1,500.00	467.00	1,500.00
363.580	Salt Reimbursement	17,747.81	19,403.00	28,963.15	35,000.00	20,611.22	35,000.00
363.600	Special Public Wrks Serv	2,683.32	486.00	1,446.88	2,000.00	7,223.72	2,000.00
363.700	Sewer Rehabilitation Fee	105,426.18	0.00	0.00	0.00	0.00	0.00
363.800	Current Yr Rd Proj Asses	0.00	0.00	19,990.19	5,000.00	0.00	5,000.00
363.850	Prior Yr Road Proj Asses	3,820.00	0.00	19,990.19	0.00	0.00	0.00
Total for Highway & Streets		369,261.15	238,796.00	258,952.32	263,500.00	158,749.12	233,500.00

**2012 GENERAL FUND
Revenues**

November 1, 2011

Culture & Recreation							
Acct. No.	Description	Audited 2008	Audited 2009	Audited 2010	2011 Budget	As of 09/30/11	Projected 2012
367.400	Park Shelter Fees	10,200.00	9,360.00	10,980.00	10,500.00	10,020.00	11,000.00
367.500	Tree Donations	950.00	2,200.00	4,570.00	4,000.00	850.00	4,000.00
Total for Culture & Recreation		11,150.00	11,560.00	15,550.00	14,500.00	10,870.00	15,000.00

Miscellaneous Revenues							
Acct. No.	Description	Audited 2008	Audited 2009	Audited 2010	2011 Budget	As of 09/30/11	Projected 2012
380.100	Miscellaneous Revenues	53,274.94	6,601.00	33,607.72	50,000.00	53,896.76	55,000.00
380.300	Health Insurance Reimbursements	21,898.06	24,125.00	24,375.72	25,900.00	16,182.51	25,900.00
380.410	No Lien Letter	3,110.00	4,525.00	3,660.00	4,000.00	4,165.00	4,000.00
380.500	COG Grants	0.00	0.00	0.00	0.00	0.00	0.00
Total for Miscellaneous Revenues		78,283.00	35,251.00	61,643.44	79,900.00	74,244.27	84,900.00

Other Financing Sources							
Acct. No.	Description	Audited 2008	Audited 2009	Audited 2010	2011 Budget	As of 09/30/11	Projected 2012
390.100	Other Income	0.00	0.00	1,335.69	2,000.00	0.00	2,000.00
390.150	QVSD-Gas	140,546.44	9,034.00	23,354.75	22,312.00	28,425.85	31,500.00
390.151	BSWA-Gas	14,785.95	9,547.00	11,740.04	12,600.00	13,607.29	15,750.00
392.034	Transfer from CR5	0.00	0.00	0.00	0.00	290.00	0.00
392.035	Trans from Liquid Fuels	98,975.02	0.00	81,234.61	0.00	0.00	0.00
392.080	Trans from Sewer Fund	0.00	43,633.00	75,000.00	75,000.00	0.00	75,000.00
394.000	Tax Anticipation Note	0.00	0.00	500,000.00	0.00	0.00	
Total for Other Financing Sources		254,307.41	62,214.00	692,665.09	111,912.00	42,323.14	124,250.00
GENERAL FUND TOTAL REVENUES		4,665,889.22	4,373,066.00	4,642,707.47	4,835,572.00	4,200,882.85	4,718,883.00
	Beginning Balance						90,000.00
							4,808,883.00

**2012 GENERAL FUND
Expenses**

November 1, 2011

<u>General Government</u>							
Acct. No.	Description	Audited 2008	Audited 2009	Audited 2010	2011 Budget	As of 9/30/11	Projected 2012
400.325	Postage	3,610.00	3,042.00	3,642.47	4,000.00	1,613.70	4,000.00
400.326	Equipment Lease	15,417.00	21,618.00	21,776.21	18,000.00	14,528.31	18,000.00
400.341	Advertising		8,070.00	11,914.79	9,000.00	12,994.05	15,000.00
400.342	Newsletter			0.00	5,600.00	0.00	5,600.00
400.351	Property-Liability Ins.	23,124.00	34,503.00	34,834.65	35,000.00	34,944.65	35,000.00
400.420	Dues, Subs., & Memb.	6,420.00	5,765.00	13,187.50	9,000.00	3,623.00	9,000.00
400.460	Meetings & Conferences	6,421.00	8,670.00	5,933.68	8,000.00	7,405.64	10,000.00
400.703	Road Project	470,000.00	470,000.00	0.00	620,000.00	0.00	620,000.00
400.710	Broad Street Note	60,378.00	60,378.00	60,377.04	60,378.00	10,062.84	60,378.00
400.750	Contingency	62,476.00	98,851.00	136,484.94	77,538.00	58,189.18	113,578.00
400.800	Depreciation Expense	10,000.00	0.00	0.00	10,000.00	0.00	10,000.00
400.850	Center Contribution	13,125.00	10,000.00	12,500.00	12,500.00	12,500.00	12,500.00
Total For General Government		670,971.00	720,897.00	300,651.28	869,016.00	155,861.37	913,056.00

**2012 GENERAL FUND
Expenses**

November 1, 2011

Manager/Administration							
Acct. No.	Description	Audited 2008	Audited 2009	Audited 2010	2011 Budget	As of 9/30/11	Projected 2012
401.121	Salary/Manager	88,617.00	90,795.00	92,259.56	88,130.00	64,321.60	92,536.00
401.141	Salary - Secretary	2,500.00	2,500.00	2,500.00	2,500.00	1,875.00	14,500.00
401.142	Salary - Staff	136,920.00	126,289.00	139,436.82	124,055.00	99,660.88	121,680.00
401.151	Life/Acc. Insurance	4,872.00	4,627.00	4,722.66	4,500.00	2,026.87	3,500.00
401.152	Dental Insurance	3,998.00	4,014.00	4,296.31	4,194.00	3,167.09	4,194.00
401.153	Dis. Ins. - Long Term	2,541.00	2,412.00	2,413.10	3,500.00	1,914.44	3,500.00
401.155	Vision Care	431.00	432.00	458.30	416.00	313.50	416.00
401.156	Keystone HMO	35,110.00	39,932.00	36,658.78	38,944.00	28,623.62	31,137.00
401.157	Health Savings Account			0.00	0.00	4,500.00	4,500.00
401.160	Pension/Retirement Pay	26,651.00	28,802.00	38,665.30	37,381.00	5,426.40	39,734.00
401.161	FICA (Social Security)	17,935.00	18,333.00	18,149.58	16,250.00	12,715.99	17,000.00
401.162	Unem. Comp. Ins.	306.00	71.00	2,743.73	2,390.00	3,055.81	3,500.00
401.163	Workers Comp. Ins.	14,388.00	12,763.00	12,387.78	1,171.00	8,059.83	1,171.00
401.164	Overtime	1,820.00	1,286.00	2,052.95	5,500.00	364.56	5,500.00
401.211	Materials & Supplies	8,794.00	7,614.00	11,118.25	9,000.00	5,797.60	9,000.00
401.212	Other Expenses	12,548.00	9,285.00	9,381.02	11,000.00	6,818.92	11,000.00
401.213	Computer Maintenance	5,078.00	1,966.00	21,273.27	26,500.00	21,211.00	26,500.00
401.214	Computer Services	20,376.00	27,504.00	18,685.01	12,500.00	2,422.00	12,500.00
401.321	Telephone	8,400.00	10,344.00	7,243.34	9,500.00	5,619.15	8,000.00
401.330	Auto Allowance	3,388.00	1,021.00	1,773.00	2,000.00	1,287.75	2,000.00
402.300	Annual Audit Service	8,400.00	4,260.00	7,370.00	8,500.00	7,447.00	8,500.00
402.400	Special Audit Service	0.00	0.00	0.00	0.00	0.00	0.00
402.500	Web Site/Internet	2,879.00	1,869.00	14,387.40	1,500.00	3,209.60	7,500.00
402.510	PEG Channel			0.00	6,000.00	5,141.00	6,000.00
Total For Manager/Administration		405,952.00	396,119.00	447,976.16	415,431.00	294,979.61	433,868.00

**2012 GENERAL FUND
Expenses**

November 1, 2011

Tax Collection							
Acct. No.	Description	Audited 2008	Audited 2009	Audited 2010	2011 Budget	As of 9/30/11	Projected 2012
403.121	Salary	2,400.00	2,257.00	2,200.00	2,400.00	1,800.00	2,400.00
403.144	Del. Comm.	0.00	0.00	0.00	0.00	0.00	0.00
403.161	FICA (Social Security)	184.00	184.00	91.80	250.00	137.70	250.00
403.162	Unemp. Comp. Ins.	5.00	79.00	489.60	600.00	602.64	600.00
403.163	Workmens Comp. Ins.	744.00	809.00	684.26	800.00	567.94	800.00
403.211	Materials/Supplies	0.00	0.00	0.00	0.00	0.00	0.00
403.212	Other Expenses	17,999.00	24,821.00	21,807.94	12,000.00	11,821.33	12,000.00
403.213	Computer	0.00	0.00	0.00	0.00	0.00	0.00
403.317	Wage Tax Fees	17,639.00	19,745.00	19,684.12	18,000.00	18,937.76	18,000.00
403.318	LST Fees	1,987.00	2,401.00	2,675.39	2,600.00	1,572.00	2,600.00
403.319	BPT Fees	3,704.00	4,476.00	3,190.95	4,200.00	1,135.24	4,200.00
403.321	Telephone	425.00	362.00	400.66	450.00	277.02	450.00
403.325	Postage	0.00	0.00	0.00	0.00	0.00	0.00
403.353	Performance Bond	0.00	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		45,087.00	55,134.00	51,224.72	41,300.00	36,851.63	41,300.00

Legal Services							
Acct. No.	Description	Audited 2008	Audited 2009	Audited 2010	2011 Budget	As of 9/30/11	Projected 2012
404.200	Solicitor Retainer	6,000.00	6,500.00	7,500.00	8,400.00	5,400.00	7,200.00
404.300	Solicitor Other Legal	45,555.00	66,190.00	75,916.22	48,800.00	55,598.19	50,000.00
404.400	Additional Legal Services	2,000.00	55,437.00	22,079.67	10,000.00	14,108.71	10,000.00
Total For Legal Services		53,555.00	128,127.00	105,495.89	67,200.00	75,106.90	67,200.00

**2012 GENERAL FUND
Expenses**

November 1, 2011

Engineering Services							
Acct. No.	Description	Audited 2008	Audited 2009	Audited 2010	2011 Budget	As of 9/30/11	Projected 2012
408.200	Engineering Service-Road	51,258.00	59,267.00	15,734.32	0.00	0.00	0.00
408.300	Engineering Service-CDBG	0.00		0.00	0.00	0.00	0.00
408.400	Other Engineering	16,638.00	20,200.00	28,646.95	25,000.00	14,717.38	25,000.00
Total For Engineering Services		67,896.00	79,467.00	44,381.27	25,000.00	14,717.38	25,000.00

Building							
Acct. No.	Description	Audited 2008	Audited 2009	Audited 2010	2011 Budget	As of 9/30/11	Projected 2012
409.142	Salary Staff	35,646.00	36,771.00	38,160.96	40,102.00	29,268.80	42,100.00
409.151	Life/STD	670.00	530.00	583.33	475.00	433.14	475.00
409.152	Dental Insurance	399.00	401.00	424.77	420.00	314.57	420.00
409.153	Disability Ins. - Long Term	376.00	376.00	382.42	390.00	281.54	390.00
409.155	Vision	110.00	111.00	117.10	104.00	82.55	104.00
409.156	Keystone HMO	6,199.00	5,884.00	6,164.72	7,224.00	4,397.77	5,137.00
409.157	Health Savings Account			0.00	0.00	1,500.00	1,500.00
409.160	Pension/Retirement Pay	7,922.00	7,916.00	10,347.00	10,110.00	0.00	10,797.00
409.161	FICA (Social Security)	2,875.00	3,011.00	3,095.68	3,221.00	2,375.13	3,374.00
409.162	Unemp. Comp. Insurance	705.00	247.00	703.80	900.00	859.94	1,000.00
409.163	Workers Comp. Insurance	3,722.00	2,024.00	1,710.65	3,398.00	1,419.86	2,700.00
409.164	Overtime	3,024.00	1,745.00	2,305.53	2,000.00	1,778.58	2,000.00
409.191	Uniform Maintenance	532.00	886.00	846.39	900.00	698.95	900.00
409.211	Materials & Supplies	5,835.00	6,396.00	6,207.83	6,500.00	5,974.63	6,500.00
409.212	Other Expenses	0.00	0.00	0.00	0.00	0.00	0.00
409.351	Property/Liability Insurance	8,556.00	6,099.00	6,011.61	7,200.00	6,226.61	7,200.00
409.361	Electricity	31,997.00	31,900.00	35,097.90	34,240.00	27,619.65	34,240.00
409.362	Gas	20,030.00	18,757.00	14,609.79	28,000.00	14,374.19	28,000.00
409.373	Repairs/ Maintenance	39,887.00	43,548.00	34,127.67	35,000.00	21,997.50	35,000.00
409.730	Bond Issue A	103,234.00	101,988.00	108,455.92	62,958.00	7,230.03	62,958.00
Total For Building		271,719.00	268,590.00	269,353.07	243,142.00	126,833.44	244,795.00

**2012 GENERAL FUND
Expenses**

November 1, 2011

Police							
Acct. No.	Description	Audited 2008	Audited 2009	Audited 2010	2011 Budget	As of 9/30/11	Projected 2012
410.121	Salary Chief	71,749.00	76,149.00	82,521.60	83,064.00	64,268.48	87,218.00
410.122	Salary/Sergeants/Captain	65,199.00	69,064.00	76,472.32	228,135.00	162,803.36	239,323.00
410.123	Salary/FT Patrolman	327,334.00	365,450.00	406,592.24	335,418.00	220,386.77	274,913.00
410.124	Salaries/PT Patrolman	90,964.00	106,071.00	113,324.95	46,000.00	93,160.44	91,748.00
410.130	Salaries FT Desk	32,812.00	27,353.00	35,396.48	37,195.00	27,143.60	38,311.00
410.131	Salaries/Meter Patrol	35,616.00	36,238.00	26,537.96	31,200.00	17,726.03	35,000.00
410.140	Salaries Crossing Guard	0.00	0.00	0.00	0.00	0.00	0.00
410.151	Life/STD	4,437.00	12,451.00	12,983.89	13,255.00	7,662.17	11,835.00
410.152	Dental Insurance	9,996.00	10,035.00	10,342.69	11,742.00	6,488.23	10,484.00
410.153	Disability Ins. - Long Term	4,015.00	3,720.00	3,711.85	3,874.00	2,447.52	3,488.00
410.155	Vision Care	966.00	963.00	955.45	1,040.00	623.43	936.00
410.156	Keystone HMO	154,153.00	137,098.00	132,749.86	166,664.00	87,572.30	103,657.00
410.157	Supp. Retire. Allow.	2,400.00	2,200.00	2,600.00	2,400.00	1,800.00	2,400.00
410.158	Health Savings Account			0.00	0.00	16,500.00	19,500.00
410.160	Pension/Retirement Pay	74,566.00	99,402.00	131,589.00	125,550.00	21,076.00	108,557.00
410.161	FICA (Social Security)	58,229.00	63,723.00	65,716.61	66,405.00	50,889.04	65,667.00
410.162	Unemp. Comp. Insurance	769.00	4,987.00	9,011.72	11,800.00	10,768.55	11,075.00
410.163	Workmens Comp. Insurance	70,710.00	76,896.00	65,004.64	62,621.00	51,341.57	62,624.00
410.164	Overtime	53,199.00	49,487.00	45,278.63	30,000.00	41,734.24	26,000.00
410.165	Longevity	16,536.00	18,016.00	17,499.83	22,568.00	2,902.97	17,648.00
410.166	OIC	28,434.00	8,972.00	4,612.99	6,000.00	2,365.20	6,000.00
410.167	Shift - Dif.	3,676.00	3,945.00	4,107.21	3,129.00	3,198.60	3,129.00
410.168	Court Fees	17,236.00	18,757.00	19,736.71	17,000.00	14,148.82	17,000.00
410.169	Holiday Pay	23,687.00	26,720.00	27,127.48	25,265.00	15,496.28	23,139.00
410.175	HL Benefit	53,971.00	0.00	0.00	0.00	0.00	0.00
410.180	DARE Grant Exp.	2,803.00	2,201.00	2,302.82	4,500.00	0.00	4,500.00
410.191	Uniform Allowance	11,447.00	6,841.00	13,496.52	11,000.00	4,871.35	9,850.00
410.211	Material/Supply	3,167.00	3,862.00	3,463.53	3,200.00	3,280.02	3,500.00
410.212	Other Exp./Equip. Lease	14,228.00	40,267.00	35,792.81	26,000.00	8,272.37	26,000.00
410.213	Computer Maintenance	5,631.00	6,216.00	10,322.08	15,000.00	622.50	15,000.00
410.214	Computer Services	6,993.00	3,235.00	9,386.00	10,000.00	35.00	10,000.00
410.231	Vehicle Fuel - Gasoline	17,896.00	3,419.00	16,772.14	16,000.00	15,145.19	18,000.00
410.235	Vehicle Expense	17,244.00	16,005.00	9,285.40	10,000.00	7,307.31	10,000.00
410.240	Tires	3,791.00	688.00	2,974.08	4,000.00	1,311.50	4,000.00

**2012 GENERAL FUND
Expenses**

November 1, 2011

<u>Police (Continued)</u>										
410.242	Rifle Range	4,154.00	1,900.00	2,290.14	8,000.00	2,652.09	8,000.00			8,000.00
410.321	Telephone	13,815.00	13,581.00	15,404.68	12,000.00	14,952.53	16,000.00			16,000.00
410.325	Postage	2,372.00	2,152.00	2,908.17	2,500.00	965.00	1,500.00			1,500.00
410.327	Radio Equipment/Maint.	1,279.00	81.00	631.76	20,000.00	1,636.18	20,000.00			20,000.00
410.330	Auto/Chief	305.00	0.00	286.00	250.00	0.00	250.00			250.00
410.351	Property Liab. Insurance	19,856.00	14,552.00	13,662.75	17,500.00	13,877.75	17,500.00			17,500.00
410.420	Dues, Subs. & Memb.	140.00	500.00	905.00	750.00	0.00	750.00			750.00
410.460	Meetings & Conferences	2,655.00	981.00	1,039.75	2,000.00	3,143.19	3,500.00			3,500.00
410.740	New Police Car	29,707.00	55,906.00	32,801.36	42,500.00	38,033.95	0.00			0.00
410.800	Depreciation Expense	15,000.00	0.00	0.00	0.00	0.00	0.00			0.00
410.804	QV Ambulance Authority	27,314.00	35,118.00	35,118.00	38,000.00	15,308.00	38,000.00			38,000.00
Total For Police		1,400,451.00	1,425,202.00	1,502,717.10	1,573,525.00	1,053,917.53	1,466,002.00			1,466,002.00

**2012 GENERAL FUND
Expenses**

November 1, 2011

Fire							
Acct. No.	Description	Audited 2008	Audited 2009	Audited 2010	2011 Budget	As of 9/30/11	Projected 2012
411.163	Workers' Compensation			0.00	10,242.00	2,665.50	12,000.00
411.211	Material/Supplies	1,102.00	1,001.00	1,098.93	1,200.00	1,278.10	1,200.00
411.212	Other Expenses	1,597.00	1,878.00	1,966.42	2,000.00	1,985.27	2,000.00
411.214	Firehose/Coupling	5,629.00	5,880.00	10,486.00	6,000.00	0.00	6,000.00
411.235	Vehicle Expense	20,167.00	26,109.00	27,295.23	25,000.00	16,287.85	25,000.00
411.327	Telephone/Radio	8,778.00	8,263.00	6,587.70	15,000.00	4,432.71	15,000.00
411.352	Foreign Casualty	35,301.00	30,566.00	34,404.35	35,500.00	0.00	35,500.00
411.450	Contracted Services	40,000.00	36,667.00	43,333.29	40,000.00	29,999.97	40,000.00
411.460	Training	1,717.00	1,000.00	2,229.36	3,000.00	3,849.40	3,000.00
411.703	Fire Truck Payments	0.00	0.00	0.00	0.00	0.00	0.00
411.705	Bond Issue A	51,617.00	51,617.00	50,777.97	31,479.00	2,587.72	31,479.00
411.810	Transfer to CR#4	23,800.00	0.00	0.00	25,000.00	0.00	25,000.00
411.850	Hydrant Fee			0.00	20,000.00	8,250.00	20,000.00
Total For Fire		189,708.00	162,981.00	178,179.25	214,421.00	71,336.52	216,179.00

Protective Inspection							
Acct. No.	Description	Audited 2008	Audited 2009	Audited 2010	2011 Budget	As of 9/30/11	Projected 2012
413.122	Salary	70,000.00	50,941.00	52,876.48	55,566.00	40,548.41	58,344.00
413.151	Life Insurance		660.00	720.00	700.00	541.93	700.00
413.153	Long Term Disability		286.00	387.52	400.00	295.64	400.00
413.156	Health Benefit		5,000.00	4,000.00	4,000.00	3,000.00	4,000.00
413.160	Pension		7,916.00	10,347.00	10,110.00	0.00	10,797.00
413.161	FICA		3,995.00	4,045.05	4,251.00	3,101.95	4,463.00
413.162	Unemployment Comp. Insurance		247.00	703.80	900.00	859.94	1,100.00
413.163	Worker's Compensation Insurance		2,024.00	1,710.65	1,825.00	1,419.86	1,892.00
413.211	Supplies	943.00	1,110.00	1,312.79	2,500.00	299.65	2,500.00
413.240	DCED-UCC Training Acct.		0.00	128.00	0.00	0.00	0.00
413.314	ZHB Legal	22,863.00	26,082.00	7,680.00	18,000.00	2,537.80	9,000.00
413.316	ZHB/Steno	1,031.00	0.00	1,176.00	3,000.00	1,699.50	3,000.00
413.321	Telephone		1,256.00	1,419.82	1,600.00	921.59	1,600.00
413.529	Postage/ Advertising	1,250.00	1,496.00	1,800.79	1,250.00	1,349.78	1,800.00
413.530	Historic Review Commission	500.00	0.00	0.00	500.00	0.00	500.00
413.532	Planning Commission	14,758.00	1,158.00	20,520.00	35,000.00	6,439.09	25,000.00
413.534	Zoning Ordinance	2,233.00	20,846.00	100,365.61	10,000.00	42,742.14	2,500.00
Total For Protective Inspection		113,578.00	123,017.00	209,193.51	149,602.00	105,757.28	127,596.00

**2012 GENERAL FUND
Expenses**

November 1, 2011

Streets							
Acct. No.	Description	Audited 2008	Audited 2009	Audited 2010	2011 Budget	As of 9/30/11	Projected 2012
430.141	Salary - Foreman	46,854.00	49,932.00	52,523.68	54,246.00	39,592.00	56,951.00
430.142	Salaries	240,937.00	232,252.00	250,215.42	305,500.00	171,068.83	336,541.00
430.151	Life/STD	3,704.00	4,098.00	4,871.70	4,400.00	3,452.17	3,850.00
430.152	Dental Insurance	6,960.00	6,819.00	7,030.35	7,961.00	5,439.04	7,116.00
430.153	Disability Ins. - Long Term	2,514.00	2,609.00	2,604.49	2,702.00	1,955.68	2,702.00
430.155	Vision	723.00	751.00	747.25	728.00	562.75	728.00
430.156	Keystone HMO	105,663.00	97,767.00	102,468.00	112,234.00	73,074.14	85,330.00
430.157	Health Savings Account			0.00	0.00	18,000.00	18,000.00
430.160	Pension/Retirement Pay	59,848.00	55,414.00	72,423.00	70,770.00	0.00	75,579.00
430.161	FICA (Social Security)	30,427.00	31,265.00	33,653.93	31,588.00	23,029.72	33,315.00
430.162	Unemp. Comp. Insurance	735.00	2,775.00	5,891.94	9,370.00	6,904.73	7,970.00
430.163	Workers Comp. Insurance	47,636.00	51,804.00	43,792.60	31,709.00	36,348.31	35,928.00
430.164	Overtime	56,492.00	47,873.00	70,739.46	42,000.00	42,350.35	42,000.00
430.191	Uniform Maintenance	7,219.00	5,752.00	8,650.56	6,500.00	5,259.72	8,100.00
430.222	Snow/Ice Materials	63,165.00	30,860.00	83,472.63	55,000.00	55,162.57	55,000.00
430.231	Veh. Fuel - Gas/Diesel	26,217.00	35,473.00	31,010.60	12,500.00	22,170.37	25,000.00
430.232	Gas - QVSD	149,252.00	9,034.00	24,295.33	21,249.00	28,364.91	30,000.00
430.233	Gas - SWA	14,879.00	9,547.00	12,187.88	12,000.00	13,936.84	15,000.00
430.234	Vehicle Maintenance	28,874.00	29,747.00	29,820.17	24,000.00	24,124.06	26,000.00
430.235	Vehicle Expense	28,541.00	26,898.00	42,191.25	26,000.00	29,399.65	30,000.00
430.245	Asphalt	4,943.00	1,725.00	2,085.28	0.00	0.00	0.00
430.246	Street Signs & Markings	14,352.00	14,366.00	10,388.08	12,000.00	10,000.43	15,000.00
430.247	Other Highway Expense	34,820.00	39,025.00	25,336.29	25,000.00	30,768.54	25,000.00
430.248	Water			0.00	0.00	192.92	1,000.00
430.260	Tools & Minor Equipment	10,548.00	4,630.00	4,421.41	10,000.00	5,846.71	8,000.00
430.327	Telephone & Radio	2,381.00	3,422.00	2,759.36	2,800.00	1,624.82	2,800.00
430.351	Prop. Liability Insurance	17,321.00	12,199.00	12,023.22	14,000.00	12,238.22	14,000.00
430.372	Meter Repair	12,733.00	11,602.00	15,477.12	10,000.00	9,397.89	10,000.00
430.384	Equipment Rental	112.00	0.00	45.00	1,000.00	0.00	1,000.00
430.800	Depreciation Expense	15,000.00	0.00	0.00	15,000.00	0.00	15,000.00
430.900	New Equipment	44,463.00	44,463.00	44,462.16	0.00	7,410.36	0.00
430.910	Sewer Rehabilitation	22,716.00	0.00	0.00	0.00	0.00	0.00
433.100	Traffic Signals	15,083.00	26,795.00	13,544.03	18,000.00	11,123.55	18,000.00
434.100	Street Lighting	93,046.00	79,375.00	90,282.49	95,000.00	69,680.69	92,000.00
Total For Streets		1,208,158.00	968,272.00	1,099,414.68	1,033,257.00	758,479.97	1,096,910.00

**2012 GENERAL FUND
Expenses**

November 1, 2011

Parks							
Acct. No.	Description	Audited 2008	Audited 2009	Audited 2010	2011 Budget	As of 9/30/11	Projected 2012
454.142	Salaries	25,050.00	34,500.00	36,621.74	35,000.00	23,978.99	35,000.00
454.161	FICA (Social Security)	2,678.00	0.00	0.00	2,678.00	0.00	2,677.00
454.162	Unemp. Comp. Insurance	56.00	9.00	564.73	1,000.00	659.95	1,800.00
454.163	Workers Comp. Insurance	5,955.00	6,475.00	5,474.08	4,500.00	4,543.54	4,500.00
454.211	Materials/Supplies	4,666.00	4,650.00	6,346.25	8,000.00	9,827.79	10,000.00
454.212	Repairs	17,121.00	23,652.00	18,432.46	12,500.00	10,974.27	12,000.00
454.351	Prop. Liab. Insurance	8,556.00	6,099.00	6,011.61	7,000.00	6,226.61	7,000.00
454.700	Special Project	0.00	0.00	0.00	0.00	0.00	0.00
Total For Parks		64,082.00	75,385.00	73,450.87	70,678.00	56,211.15	72,977.00

Shade Trees							
Acct. No.	Description	Audited 2008	Audited 2009	Audited 2010	2011 Budget	As of 9/30/11	Projected 2012
455.450	Tree Trim/Removal	57,467.00	54,593.00	73,752.50	45,000.00	50,376.50	65,000.00
455.451	Tree Maintenance	4,063.00	10,980.00	8,735.00	10,000.00	12,750.00	10,000.00
455.453	Sidewalk Repair	6,132.00	5,980.00	5,300.82	10,000.00	0.00	10,000.00
455.455	Plantings	11,525.00	11,833.00	16,108.60	15,000.00	8,622.16	15,000.00
Total For Shade Trees		79,187.00	83,386.00	103,896.92	80,000.00	71,748.66	100,000.00

Other Expenses							
Acct. No.	Description	Audited 2008	Audited 2009	Audited 2010	2011 Budget	As of 9/30/11	Projected 2012
490.801	Tan Interest		11,672.00	3,960.00	0.00	3,605.94	0.00
491.510	Tax Ref. - Assessments	15,782.00	7,122.00	21,857.53	10,000.00	2,480.05	4,000.00
492.008	Transfer to Sewer Fund	0.00	43.00	0.00	0.00	0.00	0.00
492.032	Transfer to CR #3	0.00	0.00	25,000.00	0.00	0.00	0.00
492.110	Transfer to ASO	12,500.00	0.00	0.00	0.00	0.00	0.00
492.300	Transfer to Cap Res. #6	40,000.00	0.00	0.00	40,000.00	10,672.82	0.00
492.330	Transfer to CR #4	3,347.00	3,511.00	5,343.00	0.00	2,282.16	0.00
492.340	Transfer to CR #5	0.00	0.00	0.00	0.00	175,000.00	0.00
492.370	Trans to Real Est. Tax Fund	25,086.00	0.00	0.00	0.00	0.00	0.00
Total For Other Expenses		96,715.00	22,348.00	56,160.53	50,000.00	194,040.97	4,000.00
GENERAL FUND TOTAL EXPENSES		4,667,059.00	4,508,925.00	4,442,095.25	4,832,572.00	3,015,842.41	4,808,883.00

**2012 SEWER FUND
Revenues**

November 1, 2011

Acct. No.	Description	Audited 2008	Audited 2009	Audited 2010	2011 Budget	As of 9/30/11	Projected 2012
341.100	Interest	467.47	355.00	86.50	1,500.00	92.44	800.00
364.110	Tap-In Fees	0.00	0.00	0.00	2,288.00	1,144.00	22,880.00
364.120	Sewer Fees	652,171.03	680,532.00	930,388.60	766,114.00	626,067.69	766,114.00
364.130	Debt Service Fees	149,829.00	184,426.00	20,598.80	775,000.00	492,379.80	814,432.00
364.500	Sludge Fees	43,644.00	45,833.00	20,965.00	45,000.00	0.00	45,000.00
364.510	Jetting & TV Svc.	2,095.20		0.00	2,000.00	0.00	2,000.00
364.511	Sew. Sys. Repair Svc.	10,439.54	518.00	0.00	1,500.00	0.00	1,000.00
364.600	Miscellaneous	0.00	278,183.00	349.50	0.00	0.00	0.00
392.034	Transfer from CR5	74,032.11	0.00	50,000.00	0.00	0.00	0.00
	Total for Sewer Revenues	932,678.35	1,189,847.00	1,022,388.40	1,593,402.00	1,119,683.93	1,652,226.00

**2012 SEWER FUND
Expenses**

November 1, 2011

Acct. No.	Description	Audited 2008	Audited 2009	Audited 2010	2011 Budget	As of 9/30/11	Projected 2012
429.142	Salaries	180,251.75	242,072.00	240,462.80	257,632.00	157,514.48	259,211.00
429.151	Life/Accident Insurance	2,212.34	2,647.00	2,355.14	2,625.00	1,797.13	2,625.00
429.152	Dental Insurance	3,065.20	3,209.00	3,035.61	3,342.00	1,591.44	3,356.00
429.153	Disability Insurance - Long	1,555.30	1,864.00	1,588.11	1,845.00	1,118.31	1,930.00
429.155	Vision	398.20	434.00	408.45	416.00	244.95	416.00
429.156	Keystone HMO	46,022.34	48,796.00	50,050.97	48,644.00	27,870.12	46,802.00
429.157	Health Savings Account	0.00	0.00	0.00	0.00	6,000.00	9,000.00
429.160	Pension/Retirement	39,606.40	39,581.00	51,730.00	51,730.00	0.00	53,985.00
429.161	FICA (Social Security)	14,246.88	17,809.00	20,985.98	19,996.00	12,364.42	20,592.00
429.162	Unemployment Comp. Ins.	1,968.24	2,219.00	3,269.70	2,700.00	2,845.40	3,000.00
429.163	Workers Compensation	17,859.68	17,570.00	16,422.22	20,800.00	13,578.07	22,211.00
429.164	Overtime	5,982.46	4,334.00	33,863.89	8,000.00	4,039.95	5,000.00
429.191	Uniform Maintenance	3,809.40	4,115.00	5,097.23	4,000.00	2,339.35	4,000.00
429.211	Materials and Supplies	16,816.50	7,705.00	29,797.39	15,000.00	23,285.40	12,000.00
429.212	Other Expense	8,219.57	3,734.00	24,923.70	7,000.00	2,673.23	5,000.00
429.222	Chemicals	13,487.87	19,290.00	21,189.25	18,500.00	21,479.56	18,500.00
429.235	Vehicle Expense	7,505.46	3,650.00	5,340.51	5,000.00	2,169.58	5,000.00
429.313	Engineering Services	11,180.17	34,834.00	13,717.07	10,000.00	1,672.35	10,000.00
429.321	Telephone	4,943.84	5,283.00	3,747.70	6,000.00	2,434.94	6,000.00
429.330	Auto Allowance	192.46	775.00	0.00	1,000.00	0.00	1,000.00
429.351	Property/Liability Insurance	35,656.17	30,399.00	30,914.16	40,000.00	8,958.16	40,000.00
429.361	Electricity	47,249.78	48,809.00	51,423.54	52,000.00	51,024.97	52,000.00
429.362	Gas	40,528.44	76,095.00	42,969.28	60,000.00	33,467.51	60,000.00
429.374	Maintenance/Repairs	45,952.81	43,311.00	50,322.12	35,000.00	104,185.12	25,000.00
429.451	Contracted Maint. & Repairs	20,910.10	23,943.00	38,902.28	34,475.00	24,943.72	35,150.00
429.460	Meetings & Conferences	3,251.25	2,728.00	2,713.84	3,500.00	3,447.15	3,000.00
429.470	Sludge Disposal	24,423.11	20,981.00	20,109.26	25,000.00	19,118.26	25,000.00
429.471	Contracted Services	18,832.01	12,443.00	12,472.32	15,000.00	10,035.81	10,000.00
429.472	Water	0.00		0.00	0.00	8,490.51	12,500.00
429.730	Bond Issue A	69,400.48	176,325.00	59,019.94	42,429.00	0.00	412,543.17
429.735	Bond Issue B	0.00	0.00	0.00	726,768.00	0.00	392,404.83
429.740	Special Projects	0.00	0.00	44,279.20	0.00	0.00	0.00
429.810	Transfer to Cap. Res. #5	150,091.16	169,467.00	41,155.83	0.00	0.00	0.00
429.820	Transfer to General Fund	12,287.69	0.00	0.00	75,000.00	0.00	75,000.00
429.910	Sewer Rehabilitation	0.00	0.00	3,100.72	0.00	14,860.84	20,000.00
Total For Plant Oper. Expenses		847,907.06	1,064,422.00	925,368.21	1,593,402.00	563,550.73	1,652,226.00

**BOROUGH OF SEWICKLEY
2012
WAGE AND BENEFIT SCHEDULE**

November 1, 2011

ALL DEPARTMENTS

	Base Pay	Overtime	Longevity	OIC	Shift Diff.	Sick Day Buy Back	Holiday	Gross Pay	FICA	PPO	H. S. A.	Dental	Vision	Life/STD	LTD	Workers Comp	UC	Uniform	Pension	Total
Administration	\$ 216,716	\$ 5,500	\$ -	\$ -	\$ -		\$ -	\$ 222,216	\$ 17,000	\$ 31,137	\$ 4,500	\$ 4,194	\$ 416	\$ 3,500	\$ 3,170	\$ 1,171	\$ 3,500	\$ -	\$ 39,794	\$ 330,598
Tax Collector	\$ 2,400	\$ -	\$ -	\$ -	\$ -		\$ -	\$ 2,400	\$ 250	\$ -		\$ -	\$ -	\$ -	\$ -	\$ 800	\$ 600	\$ -	\$ -	\$ 4,050
Building/Grounds	\$ 42,100	\$ 2,000	\$ -	\$ -	\$ -		\$ -	\$ 44,100	\$ 3,374	\$ 5,137	\$ 1,500	\$ 420	\$ 104	\$ 475	\$ 390	\$ 2,700	\$ 1,000	\$ 900	\$ 10,797	\$ 70,897
Code Enforcement	\$ 58,344	\$ -	\$ -	\$ -	\$ -		\$ -	\$ 58,344	\$ 4,463	\$ 4,000		\$ -	\$ -	\$ 700	\$ 400	\$ 1,892	\$ 900	\$ -	\$ 10,797	\$ 81,496
Police Department	\$ 728,202	\$ 26,000	\$ 17,648	\$ 6,000	\$ 3,129	\$ 17,266	\$ 23,139	\$ 821,384	\$ 62,680	\$ 98,520	\$ 18,000	\$ 10,064	\$ 832	\$ 11,360	\$ 3,088	\$ 60,476	\$ 10,525	\$ 9,000	\$ 97,760	\$ 1,203,689
Liaison Desk	\$ 38,311	\$ -	\$ -	\$ -	\$ -		\$ -	\$ 38,311	\$ 2,987	\$ 5,137	\$ 1,500	\$ 420	\$ 104	\$ 475	\$ 400	\$ 2,148	\$ 500	\$ -	\$ 10,797	\$ 62,779
Public Works	\$ 393,492	\$ 42,000	\$ -	\$ -	\$ -		\$ -	\$ 435,492	\$ 33,315	\$ 85,330	\$ 18,000	\$ 7,116	\$ 728	\$ 3,850	\$ 2,702	\$ 35,928	\$ 6,170	\$ 6,300	\$ 75,579	\$ 710,510
Parks	\$ 35,000	\$ -	\$ -	\$ -	\$ -		\$ -	\$ 35,000	\$ 2,677	\$ -		\$ -	\$ -	\$ -	\$ -	\$ 4,500	\$ 1,800	\$ 900	\$ -	\$ 44,877
Wastewater Treatment	\$ 259,211	\$ 5,000	\$ -	\$ -	\$ -		\$ -	\$ 264,211	\$ 20,592	\$ 46,802	\$ 9,000	\$ 3,356	\$ 416	\$ 2,625	\$ 1,930	\$ 22,211	\$ 3,000	\$ 4,000	\$ 53,985	\$ 432,128
Grand Totals	\$ 1,773,776	\$ 80,500	\$ 17,648	\$ 6,000	\$ 3,129	\$ 17,266	\$ 23,139	\$ 1,921,458	\$ 147,338	\$ 276,063	\$ 52,500	\$ 25,570	\$ 2,600	\$ 22,985	\$ 12,080	\$ 131,826	\$ 27,995	\$ 21,100	\$ 299,509	\$ 2,941,024

**BOROUGH OF SEWICKLEY
2012
WAGE AND BENEFIT SCHEDULE**

November 1, 2011

ADMINISTRATIVE DEPARTMENT

	Base Pay	Overtime	Longevity	OIC	Shift Dif	Holiday	Gross Pay	FICA	PPO	H.S.A.	Dental	Vision	Life/STD	LTD	Workers' Comp	UC	Uniform	Pension	Total
Borough Manager	\$ 92,536						\$ 92,536	\$ 7,270	\$ 14,000	\$ 3,000	\$ 1,258	\$ 104	\$ 2,300	\$ 2,000	\$ 499	\$ 1,200		\$ 7,403	\$ 131,570
Secretary	\$ 2,500						\$ 2,500												\$ 2,500
Administrative Asst.	\$ 46,721	\$ 3,000					\$ 49,721	\$ 3,804	\$ 6,000	\$ -	\$ 1,258	\$ 104	\$ 400	\$ 390	\$ 262	\$ 1,000		\$ 10,797	\$ 73,736
Bookkeeper	\$ 43,909	\$ -					\$ 43,909	\$ 3,360	\$ 6,000	\$ -	\$ 1,258	\$ 104	\$ 400	\$ 390	\$ 230	\$ 800		\$ 10,797	\$ 67,248
Bookkeeper*	\$ 31,050	\$ 2,500					\$ 33,550	\$ 2,566	\$ 5,137	\$ 1,500	\$ 420	\$ 104	\$ 400	\$ 390	\$ 180	\$ 500		\$ 10,797	\$ 55,544
Total Office	\$ 216,716	\$ 5,500					\$ 222,216	\$ 17,000	\$ 31,137	\$ 4,500	\$ 4,194	\$ 416	\$ 3,500	\$ 3,170	\$ 1,171	\$ 3,500		\$ 39,794	\$ 330,598
BUILDING																			
Janitor	\$ 42,100	\$ 2,000					\$ 44,100	\$ 3,374	\$ 5,137	\$ 1,500	\$ 420	\$ 104	\$ 475	\$ 390	\$ 2,700	\$ 1,000	\$ 900	\$ 10,797	\$ 70,897
*Shared Employee																			

Salaries at 5% Increase, 2% GLEN OSBORNE
NO Health Care Cost Increase
Pension at 2012 Approved MMO
Workers' Comp. per MRM Trust

**BOROUGH OF SEWICKLEY
2012
WAGE AND BENEFIT SCHEDULE**

November 1, 2011

POLICE DEPARTMENT

	Base Pay	Overtime	Longevity	OIC	Shift Dif	Sick Day Buy Back	Holiday	Gross Pay	FICA	PPO	H.S.A.	Dental	Vision	Life/STD	LTD	Workers' Comp	UC	Uniform	Pension	Total
Chief	\$ 87,218	\$ -	\$ 4,360	\$ -	\$ -	\$ 3,832	\$ 3,354	\$ 98,764	\$ 7,555	\$ 6,000		\$ 1,258	\$ 104	\$ 1,420	\$ 386	\$ 7,249	\$ 625	\$ 850	\$ 12,220	\$ 136,431
Captain	\$ 81,161	\$ 2,000	\$ 4,058	\$ -	\$ 447	\$ 3,578	\$ 3,130	\$ 94,374	\$ 7,220	\$ 10,200	\$ 3,000	\$ 1,258	\$ 104	\$ 1,420	\$ 386	\$ 6,559	\$ 625	\$ 850	\$ 12,220	\$ 138,216
Sergeant	\$ 79,081	\$ 2,000	\$ 2,688	\$ -	\$ 447	\$ -	\$ 3,041	\$ 87,257	\$ 6,675	\$ 15,264	\$ 3,000	\$ 1,258	\$ 104	\$ 1,420	\$ 386	\$ 6,405	\$ 625	\$ 850	\$ 12,220	\$ 135,464
Sergeant	\$ 79,081	\$ 2,000	\$ 1,898	\$ -	\$ 447	\$ 3,476	\$ 3,041	\$ 89,943	\$ 6,881	\$ 15,264	\$ 3,000	\$ 1,258	\$ 104	\$ 1,420	\$ 386	\$ 6,602	\$ 625	\$ 850	\$ 12,220	\$ 138,553
Officer	\$ 72,571	\$ 2,000	\$ 3,628	\$ 2,000	\$ 447	\$ -	\$ 2,791	\$ 83,437	\$ 6,383	\$ 15,264	\$ 3,000	\$ 1,258	\$ 104	\$ 1,420	\$ 386	\$ 6,125	\$ 625	\$ 850	\$ 12,220	\$ 131,072
Officer	\$ 72,571	\$ 2,000	\$ 1,016	\$ 2,000	\$ 447	\$ 3,190	\$ 2,791	\$ 84,015	\$ 6,427	\$ 15,264	\$ 3,000	\$ 1,258	\$ 104	\$ 1,420	\$ 386	\$ 6,166	\$ 625	\$ 850	\$ 12,220	\$ 131,735
Officer	\$ 72,571	\$ 2,000	\$ -	\$ 2,000	\$ 447	\$ 3,190	\$ 2,791	\$ 82,999	\$ 6,349	\$ 6,000	\$ -	\$ 1,258	\$ 104	\$ 1,420	\$ 386	\$ 6,041	\$ 625	\$ 850	\$ 12,220	\$ 118,252
Officer/New	\$ 57,200	\$ 2,000	\$ -	\$ -	\$ 447	\$ -	\$ 2,200	\$ 61,847	\$ 4,731	\$ 15,264	\$ 3,000	\$ 1,258	\$ 104	\$ 1,420	\$ 386	\$ 4,560	\$ 450	\$ 850	\$ 12,220	\$ 106,090
Officer/New																				\$ -
SUBTOTAL	\$ 601,454	\$ 16,000	\$ 17,648	\$ 6,000	\$ 3,129	\$ 17,266	\$ 23,139	\$ 684,636	\$ 52,221	\$ 98,520		\$ 10,064	\$ 832	\$ 11,360	\$ 3,088	\$ 49,707	\$ 4,825	\$ 6,800	\$ 97,760	\$ 1,035,813
Part Time	\$ 91,748	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 101,748	\$ 7,785	\$ -		\$ -	\$ -	\$ -	\$ -	\$ 8,200	\$ 2,500	\$ 1,300		\$ 121,533
Meter Patrol	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,000	\$ 2,674	\$ -		\$ -	\$ -	\$ -	\$ -	\$ 2,569	\$ 3,200	\$ 900	\$ -	\$ 44,343
SUBTOTAL	\$ 728,202	\$ 26,000	\$ 17,648	\$ 6,000	\$ 3,129	\$ 17,266	\$ 23,139	\$ 821,384	\$ 62,680	\$ 98,520	\$ 18,000	\$ 10,064	\$ 832	\$ 11,360	\$ 3,088	\$ 60,476	\$ 10,525	\$ 9,000	\$ 97,760	\$ 1,203,689
Liaison Desk																				
Liaison Person	\$ 38,311	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 38,311	\$ 2,987	\$ 5,137	\$ 1,500	\$ 420	\$ 104	\$ 475	\$ 400	\$ 2,148	\$ 500	\$ -	\$ 10,797	\$ 62,779
TOTAL	\$ 766,513	\$ 26,000	\$ 17,648	\$ 6,000	\$ 3,129	\$ 17,266	\$ 23,139	\$ 859,695	\$ 65,667	\$ 103,657	\$ 19,500	\$ 10,484	\$ 936	\$ 11,835	\$ 3,488	\$ 62,624	\$ 11,025	\$ 9,000	\$ 108,557	\$ 1,266,468

Salaries at 5% Per Contract
NO Health Care Cost Increase
Pension at 2012 Approved MMO
Workers Comp per MRM Trust

**BOROUGH OF SEWICKLEY
2012
WAGE AND BENEFIT SCHEDULE**

November 1, 2011

PUBLIC WORKS DEPARTMENT

	Base Pay	Overtime	Longevity	OIC	Shift Dif	Holiday	Gross Pay	FICA	PPO	H. S. A.	Dental	Vision	Life/STD	LTD	Workers' Comp	UC	Uniform	Pension	Total
Street Foreman	\$ 56,951	\$ 6,000					\$ 62,951	\$ 4,816	\$ 15,264	\$ 3,000	\$ 1,258	\$ 104	\$ 550	\$ 386	\$ 5,193	\$ 885	\$ 900	\$ 10,797	\$ 106,104
Mechanic	\$ 56,951	\$ 6,000					\$ 62,951	\$ 4,816	\$ 15,264	\$ 3,000	\$ 1,258	\$ 104	\$ 550	\$ 386	\$ 5,193	\$ 885	\$ 900	\$ 10,797	\$ 106,104
Driver	\$ 50,918	\$ 6,000					\$ 56,918	\$ 4,354	\$ 15,264	\$ 3,000	\$ 1,258	\$ 104	\$ 550	\$ 386	\$ 4,696	\$ 800	\$ 900	\$ 10,797	\$ 99,027
Driver	\$ 50,918	\$ 6,000					\$ 56,918	\$ 4,354	\$ 15,264	\$ 3,000	\$ 1,258	\$ 104	\$ 550	\$ 386	\$ 4,696	\$ 800	\$ 900	\$ 10,797	\$ 99,027
Driver	\$ 50,918	\$ 6,000					\$ 56,918	\$ 4,354	\$ 14,000	\$ 3,000	\$ 1,258	\$ 104	\$ 550	\$ 386	\$ 4,696	\$ 800	\$ 900	\$ 10,797	\$ 97,763
Driver	\$ 50,918	\$ 6,000					\$ 56,918	\$ 4,354	\$ 5,137	\$ 1,500	\$ 413	\$ 104	\$ 550	\$ 386	\$ 4,696	\$ 800	\$ 900	\$ 10,797	\$ 86,555
Driver	\$ 50,918	\$ 6,000					\$ 56,918	\$ 4,354	\$ 5,137	\$ 1,500	\$ 413	\$ 104	\$ 550	\$ 386	\$ 4,696	\$ 800	\$ 900	\$ 10,797	\$ 86,555
Part Timers	\$ 25,000						\$ 25,000	\$ 1,913							\$ 2,062	\$ 400			\$ 29,375
Subtotal	\$ 393,492	\$ 42,000					\$ 435,492	\$ 33,315	\$ 85,330	\$ 18,000	\$ 7,116	\$ 728	\$ 3,850	\$ 2,702	\$ 35,928	\$ 6,170	\$ 6,300	\$ 75,579	\$ 710,510
Parks	\$ 35,000						\$ 35,000	\$ 2,677							\$ 4,500	\$ 1,800	\$ 900		\$ 44,877
TOTALS	\$ 428,492	\$ 42,000					\$ 470,492												\$ 755,387

Salaries at 5% Per Contract
No Health Care Cost Increase
Pension at 2012 Approved MMO
Workers' Comp. per MRM Trust

**BOROUGH OF SEWICKLEY
2012
WAGE AND BENEFIT SCHEDULE**

November 1, 2011

WASTEWATER TREATMENT PLANT

	Base Pay	Overtime	Longevity	OIC	Shift Dif	Holiday	Gross Pay	FICA	PPO	H. S. A	Dental	Vision	Life/STD	LTD	Workers' Comp	UC	Uniform	Pension	Total
Superintendent	\$ 59,509	\$ 1,000					\$ 60,509	\$ 4,705	\$ 6,000	\$ -	\$ -	\$ -	\$ 525	\$ 386	\$ 5,075	\$ 600	\$ 800	\$ 10,797	\$ 89,397
Certified Operator	\$ 52,999	\$ 1,125					\$ 54,124	\$ 4,207	\$ 15,264	\$ 3,000	\$ 1,258	\$ 104	\$ 525	\$ 386	\$ 4,538	\$ 600	\$ 800	\$ 10,797	\$ 95,603
Certified Operator	\$ 52,999	\$ 1,125					\$ 54,124	\$ 4,207	\$ 5,137	\$ 1,500	\$ 420	\$ 104	\$ 525	\$ 386	\$ 4,538	\$ 600	\$ 800	\$ 10,797	\$ 83,138
Operator Trainee	\$ 52,416	\$ 1,000					\$ 53,416	\$ 4,162	\$ 5,137	\$ 1,500	\$ 420	\$ 104	\$ 525	\$ 386	\$ 4,489	\$ 600	\$ 800	\$ 10,797	\$ 82,336
Laborer	\$ 41,288	\$ 750					\$ 42,038	\$ 3,311	\$ 15,264	\$ 3,000	\$ 1,258	\$ 104	\$ 525	\$ 386	\$ 3,571	\$ 600	\$ 800	\$ 10,797	\$ 81,654
TOTALS	\$ 259,211	\$ 5,000					\$ 264,211	\$ 20,592	\$ 46,802	\$ 9,000	\$ 3,356	\$ 416	\$ 2,625	\$ 1,930	\$ 22,211	\$ 3,000	\$ 4,000	\$ 53,985	\$ 432,128

Salaries at 5% Per Contract
NO Health Care Cost Increase
Pension at 2012 Approved MMO
Workers' Comp. per MRM Trust

**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, 2012</u>	Estimated Beginning Balance	\$	5,518.24
 <u>REVENUES</u>			
2012 Contribution	\$ 10,000.00		
Interest Earned	\$ 400.00		
2010 Contribution from General Fund	\$ 10,000.00	<u>\$</u>	<u>20,400.00</u>
		\$	25,918.24
 <u>EXPENDITURES</u>			
ADA Changes to Elevator Door	\$ 8,000.00		
Painting of Eaves and Dormers	\$ 15,000.00	<u>\$</u>	<u>23,000.00</u>
	Ending Balance	<u><u>\$</u></u>	<u><u>2,918.24</u></u>

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, 2012 **Estimated Beginning Balance** **\$ 67,111.24**

REVENUES

Local Services Tax (25%)	\$	25,000.00	
Edgeworth	\$	59,000.00	
Haysville Fire - Capital	\$	916.00	
Osborne Fire - Capital	\$	3,080.00	
SVH (Aerial)	\$	35,000.00	
Sewickley	\$	25,000.00	
Interest Earned	\$	900.00	\$ 148,896.00
			\$ 216,007.24

EXPENDITURES

Building and Space Analysis		30,000.00
	Ending Balance	\$ 186,007.24

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*

<u>JANUARY 1, 2012</u>	Estimated Beginning Balance	2,657,808.87
<u>REVENUES</u>		
Current Debt Services	\$ 814,432.00	
Glen Osborne Debt (7-1-2012)	\$ 180,748.00	
Tap In Fees (Aleppo)	\$ 400,000.00	<u>\$ 1,395,180.00</u>
		\$ 4,052,988.87
<u>EXPENDITURES</u>		
Glen Osborne Interconnect	\$ 2,600,000.00	
Bond A Debt Payment	\$ 412,543.17	
Bond B Debt Payment	\$ 392,404.83	
Replace 3/4 Ton Truck	\$ 50,000.00	
Replace 1980 Forklift	\$ 48,400.00	
Bondary Street Pump Station	\$ 500,000.00	<u>\$ 4,003,348.00</u>
	Ending Balance	<u><u>\$ 49,640.87</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, 2012</u>	Estimated Beginning Balance	\$	26,222.50
 <u>REVENUES</u>			
2012 Contribution	\$ 40,000.00		
Interest Earned	\$ 500.00		
2011 General Fund Contribution	\$ 74,000.00	\$	<u>114,500.00</u>
		\$	140,722.50
 <u>EXPENDITURES</u>			
<u>Capital Projects</u>			
Highway By-Way (Edgeworth)	\$ 3,000.00		
Village Green	\$ 40,000.00		
Replace 1999 Tractor	\$ 35,000.00	\$	<u>78,000.00</u>
			<hr/>
	Ending Balance	\$	<u><u>62,722.50</u></u>

BOROUGH OF SEWICKLEY

November 1, 2011

2012 BUDGET

ROAD CONSTRUCTION AND MAINTENANCE FUND

November 30, 2011 Balance	\$ 663,914.81	
Remaining 2011 Municipal and Emergency Services Tax	\$ 42,000.00	\$ 705,914.81
2011 Road Project - <i>Estimated</i>		\$ 515,000.00
<u>JANUARY 1, 2012</u>	Estimated Beginning Balance	\$ 190,914.81

REVENUES FOR 2012

Municipal and Emergency Services Tax	\$ 100,000.00	
Transfer From General Fund	\$ 620,000.00	\$ 720,000.00
		\$ 910,914.81

EXPENDITURES

Roads

Nevin Avenue - House 844 to Hopkins St.	\$ 201,520.00	
Nevin Avenue - Hopkins Street to Hill Street	\$ 114,300.00	
Nevin Avenue - Hill Street to Beaver Street	\$ 138,200.00	
Beaver Street - Blackburn Rd. to Straight St.	\$ 245,000.00	
Walnut Street/Chadwick Street Brick Areas	\$ 50,000.00	
Engineering Costs	\$ 50,000.00	
Asphalt/Sealing	\$ 40,000.00	
Road Reserve	\$ 71,894.81	\$ 910,914.81

Ending Balance **\$ -**

TABLE C
BOROUGH OF SEWICKLEY
ROADWAY STUDY PROGRAM -- BRICK ROADWAY & ALLEYWAY REPLACEMENT
2008 ROAD STUDY PROGRAM UPDATE

PREPARED BY: LENNON, SMITH, SOULERET ENGINEERING, INC.

DATED: AUGUST 2004
 REVISED: SEPTEMBER 30, 2008

RATING SYSTEM

- 10 NEW CONSTRUCTION
- 9 RECENT OVERLAY, LIKE NEW
- 8 RECENT OVERLAY, SOME REFLECTIVE CRACKING ONLY
- 7 LITTLE OR SLIGHT CRACKING, SOME TRAFFIC WEAR
- 6 SLIGHT RAVELING AND TRAFFIC WEAR, OCCASIONAL PATCHING
- 5 MODERATE TO SEVERE RAVELING, TRANSVERSE CRACKING
- 4 BLOCK CRACKING 25% TO 50%
- 3 BLOCK CRACKING OVER 50%, ALLIGATOR CRACKING LESS THAN 25% OF SURFACE
- 2 SEVER DISTORTIONS, EXTENSIVE PATCHING, POTHoles
- 1 SEVER DISTRESS WITH EXTENSIVE LOSS OF SURFACE INTEGRITY

BRICK OPTION 1 -- CONCRETE BASE

NOTE: UNIT COSTS ARE BASED ON 2008 AVERAGE BID UNIT PRICES (WHERE APPLICABLE)

STREET ITEMS

- ITEM No. 1: BITUMINOUS MILLING AND PROFILING, AS DIRECTED (AVG. 3") (S.Y.)
- ITEM No. 2: 2" AVG. SUPERPAVE BITUMINOUS BINDER LEVELING COURSE (TONS)
- ITEM No. 3: 1.5" SUPERPAVE BITUMINOUS WEARING COURSE (S.Y.)
- ITEM No. 4: REMOVAL AND REPLACEMENT OF CONCRETE WALK (4" DEPTH), 25% AVG. REPLACEMENT (S.F.)
- ITEM No. 5: ADA RAMPS (EACH)
- ITEM No. 6: TYPE 'C' OR 'M', MODIFIED INLET BOX, WITH BICYCLE SAFE GRATE AND FRAME (EACH)
- ITEM No. 7: 15" CPP (INCLUDING TRENCH REPAIR) (L.F.)
- ITEM No. 8: BASE REPAIR (INCLUDING EXCAVATION) (S.Y.)
- ITEM No. 9: REMOVAL AND REPLACEMENT OF CONCRETE CURB (L.F.)
- ITEM No. 10: REMOVE AND REPLACE BRICK ROADWAY WITH 6" PENNDOT 2A LIMESTONE SUBBASE, 7" REINFORCED CONCRETE BASE, 1" LEVELING SAND, AND ROADWAY BRICK (S.Y.)
- ITEM No. 11: REMOVE AND REPLACE BRICK ROADWAY WITH 6" PENNDOT 2A LIMESTONE SUBBASE, 4" BITUMINOUS BASE COURSE, 1" LEVELING SAND, AND ROADWAY BRICK (S.Y.)

Street Number	Street Rating	Street	Terminals		Liquid Fuels Applicable Yes/No	Length (Feet)	Width (Feet)	Area (SY)	Type of Material (Existing Surface)	Original Surface	Storm Sewer System Original/Updated	No. of Original Inlets	No. of Updated Inlets	Existing Curb					ADA Ramps	Existing Concrete Walks Walkways	% of Curb Replacement	Comments	ITEM #1 \$5.00	ITEM #2 \$100.00	ITEM #3 \$10.00	ITEM #4 \$10.50	ITEM #5 \$3,000.00	ITEM #6 \$3,500.00	ITEM #7 \$75.00	ITEM #8 \$48.00	ITEM #9 \$50.00	ITEM #10 \$250.00	ITEM #11 \$175.00	TOTAL																						
			From:	To:										Brick	Stone	Wedge	Concrete	None																																						
57	3	Elizabeth Street	Grimes Street	Backbone Road	Yes	441	21	1,253	Brick Block	Brick Block	Original	0	N/A		Poor					4	100%	100%		0	0	0	4,800	4	4	410	400	882	1,253	0	\$483,700.00																					
46	5	Alley	Green Street	Dead End	No	148	15	247	Brick Block	Brick Block	Original	0	N/A						X	0	0%	0%		0	0	0	0	0	1	74	37	0	247	0	\$72,576.00																					
11	5	Chadwick Street	Chestnut Street	Ferry Street	Yes	1,304	30	4,347	Brick Block	Brick Block	Original	5	N/A						Good	2	50%	25%		0	0	0	1,630	2	10	652	652	652	4,347	0	\$1,257,661.00																					
50	5	Division Street	Locust Place	Broad Street	Yes	302	18	604	Brick Block	Brick Block	Original	0	N/A						Good	0	100%	25%		0	0	0	755	0	2	151	91	151	604	0	\$189,170.50																					
85	5	Fountain Street	Centennial Avenue	Hill Street	Yes	344	19	726	Brick Block	Brick Block	Original	0	N/A		Poor					4	100%	100%		0	0	0	860	4	3	172	109	688	726	0	\$265,562.00																					
101	5	Grimes Street	Centennial Avenue	Elizabeth Street	Yes	373	23	953	Brick Block	Brick Block	Original	0	N/A		Poor					2	10%	100%		0	0	0	93	2	3	187	143	746	953	0	\$313,915.50																					
73	5	Hill Street	Broad Street	Locust Place	Yes	262	31	902	Brick Block	Brick Block	Original	3	N/A		Poor					4	100%	100%		0	0	0	655	4	2	131	135	524	902	0	\$293,882.50																					
47	5	Locust Place	Centennial Avenue	Hill Street	Yes	337	36	1,348	Brick Block	Brick Block	Original	2	N/A						Good	2	100%	25%		0	0	0	843	2	3	169	202	169	1,348	0	\$393,172.50																					
100	5	McCready Street	Grimes Street	Blackburn Avenue	Yes	543	15	905	Brick Block	Brick Block	Original	0	N/A						X	0	0%	0%		0	0	0	0	0	4	272	136	0	905	0	\$267,178.00																					
82	5	Mulberry Street	Centennial Avenue	Hill Street	Yes	341	21	796	Brick Block	Brick Block	Original	0	N/A		Poor					4	100%	100%		0	0	0	853	4	3	171	119	682	796	0	\$283,093.50																					
88	5	Nevin Avenue	Hopkins Street	House 844	Yes	437	31	1,505	Brick Block	Brick Block	Original	1	N/A		Poor					2	100%	100%		0	0	0	1,093	2	3	219	226	874	1,505	0	\$475,199.50																					
56	5	Sprott Way	Grimes Street	Little Alley	Yes	383	15	638	Brick Block	Brick Block	Original	0	N/A						X	0	0%	0%		0	0	0	0	0	3	192	96	0	638	0	\$189,008.00																					
15	5	Walnut Street	SR 0065	Dead End	Yes	404	38	2,086	Brick Block	Brick Block	Original	0	N/A						Good	1	100%	25%		0	0	0	1,235	1	4	247	313	247	2,086	0	\$597,366.50																					
40	5	Washington Street	Logan Street	Peebles Street	Yes	432	21	1,008	Brick Block	Brick Block	Original	0	N/A						Good	0	100%	25%		0	0	0	1,080	0	3	216	151	216	1,008	0	\$308,088.00																					
27	7	Walnut Street	SR 0065	Thorn Street	Yes	1,285	36	5,140	Brick Block	Brick Block	Original	6	N/A		Poor					0	100%	100%		0	0	0	3,213	0	10	643	257	2,570	5,140	0	\$1,542,797.50																					
ITEM TOTALS																							0	0	0	17,110	25	68	3,006	3,067	8,401	22,458	0																							
																							SUBTOTAL COST					\$6,932,371.00																												
																							15% ENGINEERING FEE					\$1,039,855.65																												
																							10% CONTINGENCY					\$693,237.10																												
																							TOTAL COST					\$8,665,463.75																												

TABLE D
BOROUGH OF SEWICKLEY
ROADWAY STUDY PROGRAM -- BRICK ROADWAY & ALLEYWAY REPLACEMENT
2008 ROAD STUDY PROGRAM UPDATE

PREPARED BY: LENNON, SMITH, SOULERET ENGINEERING, INC.

DATED: AUGUST 2004
 REVISED: SEPTEMBER 30, 2008

BRICK OPTION 2 -- FLEXIBLE BASE (BRICK OVER BITUMINOUS)
NOTE: UNIT COSTS ARE BASED ON 2008 AVERAGE BID UNIT PRICES (WHERE APPLICABLE)

RATING SYSTEM

- 10 NEW CONSTRUCTION
- 9 RECENT OVERLAY, LIKE NEW
- 8 RECENT OVERLAY, SOME REFLECTIVE CRACKING ONLY
- 7 LITTLE OR SLIGHT CRACKING, SOME TRAFFIC WEAR
- 6 SLIGHT RAVELING AND TRAFFIC WEAR, OCCASIONAL PATCHING
- 5 MODERATE TO SEVERE RAVELING, TRANSVERSE CRACKING
- 4 BLOCK CRACKING 25% TO 50%
- 3 BLOCK CRACKING OVER 50%, ALLIGATOR CRACKING LESS THAN 25% OF SURFACE
- 2 SEVER DISTORTIONS, EXTENSIVE PATCHING, POTHOLES
- 1 SEVER DISTRESS WITH EXTENSIVE LOSS OF SURFACE INTEGRITY

STREET ITEMS

- ITEM No. 1: BITUMINOUS MILLING AND PROFILING, AS DIRECTED (AVG. 3") (S.Y.)
- ITEM No. 2: 2" AVG. SUPERPAVE BITUMINOUS BINDER LEVELING COURSE (TONS)
- ITEM No. 3: 1.5" SUPERPAVE BITUMINOUS WEARING COURSE (S.Y.)
- ITEM No. 4: REMOVAL AND REPLACEMENT OF CONCRETE WALK (4" DEPTH), 25% AVG. REPLACEMENT (S.F.)
- ITEM No. 5: ADA RAMPS (EACH)
- ITEM No. 6: TYPE 'C' OR 'M', MODIFIED INLET BOX, WITH BICYCLE SAFE GRATE AND FRAME (EACH)
- ITEM No. 7: 15" CPP (INCLUDING TRENCH REPAIR) (L.F.)
- ITEM No. 8: BASE REPAIR (INCLUDING EXCAVATION) (S.Y.)
- ITEM No. 9: REMOVAL AND REPLACEMENT OF CONCRETE CURB (L.F.)
- ITEM No. 10: REMOVE AND REPLACE BRICK ROADWAY WITH 6" PENNDOT 2A LIMESTONE SUBBASE, 7" REINFORCED CONCRETE BASE, 1" LEVELING SAND, AND ROADWAY BRICK (S.Y.)
- ITEM No. 11: REMOVE AND REPLACE BRICK ROADWAY WITH 6" PENNDOT 2A LIMESTONE SUBBASE, 4" BITUMINOUS BASE COURSE, 1" LEVELING SAND, AND ROADWAY BRICK (S.Y.)

Street Number	Street Rating	Street	Termini		Liquid Fuels Applicable Yes/No	Length (Feet)	Width (Feet)	Area (SY)	Type of Material (Existing Surface)	Original Surface	Storm Sewer System Original/Updated	No. of Original Inlets	No. of Updated Inlets	Existing Curb					Existing Concrete Walks Walkways	% of Curb Replacement	Comments	ITEM #1 \$5.00	ITEM #2 \$100.00	ITEM #3 \$10.00	ITEM #4 \$10.50	ITEM #5 \$3,000.00	ITEM #6 \$3,500.00	ITEM #7 \$75.00	ITEM #8 \$48.00	ITEM #9 \$50.00	ITEM #10 \$250.00	ITEM #11 \$175.00	TOTAL																										
			Brick	Stone										Wedge	Concrete	None	ADA Ramps																																										
57	3	Elizabeth Street	Grimes Street	Backbone Road	Yes	441	21	1,253	Brick Block	Brick Block	Original	0	N/A		Poor					4	100%	100%		0	0	0	4,800	4	4	410	400	882	0	1,253	\$389,725.00																								
46	5	Alley	Green Street	Dead End	No	148	15	247	Brick Block	Brick Block	Original	0	N/A												0	0	0	0	0	1	74	37	0	0	247	\$54,051.00																							
11	5	Chadwick Street	Chestnut Street	Ferry Street	Yes	1,304	30	4,347	Brick Block	Brick Block	Original	5	N/A							2	50%	25%		0	0	0	1,630	2	10	652	652	652	0	4,347	\$931,636.00																								
50	5	Division Street	Locust Place	Broad Street	Yes	302	18	604	Brick Block	Brick Block	Original	0	N/A							0	100%	25%		0	0	0	755	0	2	151	91	151	0	604	\$143,870.50																								
85	5	Fountain Street	Centennial Avenue	Hill Street	Yes	344	19	726	Brick Block	Brick Block	Original	0	N/A							4	100%	100%		0	0	0	860	4	3	172	109	688	0	726	\$211,112.00																								
101	5	Grimes Street	Centennial Avenue	Elizabeth Street	Yes	373	23	853	Brick Block	Brick Block	Original	0	N/A							2	10%	100%		0	0	0	93	2	3	187	143	746	0	953	\$242,440.50																								
73	5	Hill Street	Broad Street	Locust Place	Yes	262	31	802	Brick Block	Brick Block	Original	3	N/A							4	100%	100%		0	0	0	655	4	2	131	135	524	0	902	\$226,232.50																								
100	5	McCready Street	Grimes Street	Blackburn Avenue	Yes	543	15	805	Brick Block	Brick Block	Original	0	N/A											0	0	0	0	0	4	272	136	0	0	905	\$199,303.00																								
82	5	Mulberry Street	Centennial Avenue	Hill Street	Yes	341	21	796	Brick Block	Brick Block	Original	0	N/A							4	100%	100%		0	0	0	853	4	3	171	119	682	0	796	\$223,393.50																								
88	5	Nevin Avenue	Hopkins Street	House 844	Yes	437	31	1,505	Brick Block	Brick Block	Original	1	N/A							2	100%	100%		0	0	0	1,093	2	3	219	226	874	0	1,505	\$362,324.50																								
56	5	Sprott Way	Grimes Street	Little Alley	Yes	383	15	638	Brick Block	Brick Block	Original	0	N/A											0	0	0	0	0	3	192	96	0	0	638	\$141,158.00																								
15	5	Walnut Street	SR 0065	Dead End	Yes	494	38	2,086	Brick Block	Brick Block	Original	0	N/A											0	0	0	1,235	1	4	247	313	247	0	2,086	\$440,916.50																								
40	5	Washington Street	Logan Street	Peebles Street	Yes	432	21	1,008	Brick Block	Brick Block	Original	0	N/A											0	0	0	1,080	0	3	216	151	216	0	1,008	\$232,488.00																								
27	7	Walnut Street	SR 0065	Thorn Street	Yes	1,285	36	5,140	Brick Block	Brick Block	Original	6	N/A											0	0	0	3,213	0	10	643	257	2,570	0	5,140	\$1,157,297.50																								
ITEM TOTALS																									0	0	0	16,267	23	55	3,737	2,865	8,232	0	21,110																								
																									SUBTOTAL COST					\$4,955,948.50																													
																									15% ENGINEERING FEE					\$743,392.28																													
																									10% CONTINGENCY					\$495,594.85																													
																									TOTAL COST					\$6,194,935.63																													

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

**BOROUGH OF SEWICKLEY
LONG TERM DEBT SCHEDULE
AS OF JANUARY 1, 2012**

November 1, 2011

			Balance	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
2011	Bond Issue A		\$2,165,000.00														
	Principal			\$ 525,000.00	\$ 405,000.00	\$ 365,000.00	\$ 340,000.00	\$ 190,000.00	\$ 185,000.00	\$ 155,000.00							
	Interest			\$ 46,530.00	\$ 36,080.00	\$ 27,930.00	\$ 20,630.00	\$ 13,830.00	\$ 9,460.00	\$ 4,650.00							
	General Fund Line Items 400.730, 409-730 & 411.705 Sewer Fund Line Item 429.730			\$ 571,530.00	\$ 441,080.00	\$ 392,930.00	\$ 360,630.00	\$ 203,830.00	\$ 194,460.00	\$ 159,650.00							
2011	Bond Issue B		\$5,175,000.00														
	Principal			\$ 210,000.00	\$ 215,000.00	\$ 215,000.00	\$ 220,000.00	\$ 225,000.00	\$ 230,000.00	\$ 235,000.00	\$ 245,000.00	\$ 250,000.00	\$ 260,000.00	\$ 270,000.00	\$ 280,000.00	\$ 290,000.00	\$ 305,000.00
	Interest			\$ 182,357.50	\$ 178,157.50	\$ 173,857.50	\$ 169,557.50	\$ 165,157.50	\$ 159,982.50	\$ 154,002.50	\$ 146,952.50	\$ 138,990.00	\$ 130,240.00	\$ 120,880.00	\$ 110,620.00	\$ 99,700.00	\$ 88,100.00
	Sewer Fund Line Item 430.900			\$ 392,357.50	\$ 393,157.50	\$ 388,857.50	\$ 389,557.50	\$ 390,157.50	\$ 389,982.50	\$ 389,002.50	\$ 391,952.50	\$ 388,990.00	\$ 390,240.00	\$ 390,880.00	\$ 390,620.00	\$ 389,700.00	\$ 393,100.00
			\$7,340,000.00	\$ 963,887.50	\$ 834,237.50	\$ 781,787.50	\$ 750,187.50	\$ 593,987.50	\$ 584,442.50	\$ 548,652.50							
		2011 Debt per Capita	\$ 2,064.33														
		2012 Debt per Capita	\$ 1,881.09														
2011	Bond Issue C																
	Principal			\$ 90,000.00	\$ 95,000.00	\$ 95,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 105,000.00	\$ 110,000.00	\$ 110,000.00	\$ 115,000.00	\$ 120,000.00	\$ 125,000.00	\$ 130,000.00	\$ 135,000.00
	Interest			\$ 181,498.00	\$ 179,698.00	\$ 177,798.00	\$ 175,898.00	\$ 173,898.00	\$ 171,598.00	\$ 168,998.00	\$ 165,848.00	\$ 162,273.00	\$ 158,423.00	\$ 154,283.00	\$ 149,723.00	\$ 144,848.00	\$ 139,648.00
	Glen Osborne Interconnect Project - Paid by sewage users in Glen Osborne and Aleppo Township			\$ 271,498.00	\$ 274,698.00	\$ 272,798.00	\$ 275,898.00	\$ 273,898.00	\$ 271,598.00	\$ 273,998.00	\$ 275,848.00	\$ 272,273.00	\$ 273,423.00	\$ 274,283.00	\$ 274,723.00	\$ 274,848.00	\$ 274,648.00

**BOROUGH OF SEWICKLEY
LONG TERM DEBT SCHEDULE
AS OF JANUARY 1, 2012**

November 1, 2011

		2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041
2011	Bond Issue A																
	Principal																
	Interest																
	General Fund Line Items 400.730, 409-730 & 411.705 Sewer Fund Line Item 429.730																
2011	Bond Issue B																
	Principal	\$ 315,000.00	\$ 330,000.00	\$ 345,000.00	\$ 360,000.00	\$ 375,000.00											
	Interest	\$ 75,900.00	\$ 62,040.00	\$ 47,520.00	\$ 32,340.00	\$ 16,500.00											
	Sewerl Fund Line Item 430.900	\$ 390,900.00	\$ 392,040.00	\$ 392,520.00	\$ 392,340.00	\$ 391,500.00											
2011	Bond Issue C																
	Principal	\$ 140,000.00	\$ 145,000.00	\$ 150,000.00	\$ 160,000.00	\$ 165,000.00	\$ 175,000.00	\$ 180,000.00	\$ 190,000.00	\$ 200,000.00	\$ 210,000.00	\$ 220,000.00	\$ 230,000.00	\$ 240,000.00	\$ 250,000.00	\$ 260,000.00	
	Interest	\$ 134,248.00	\$ 128,088.00	\$ 121,708.00	\$ 115,108.00	\$ 108,068.00	\$ 100,808.00	\$ 92,670.00	\$ 84,300.00	\$ 75,465.00	\$ 66,165.00	\$ 56,400.00	\$ 46,060.00	\$ 35,250.00	\$ 23,970.00	\$ 12,220.00	
	Glen Osborne Interconnect Project - Paid by sewage users in Glen Osborne and Aleppo Township	\$ 274,248.00	\$ 273,088.00	\$ 271,708.00	\$ 275,108.00	\$ 273,068.00	\$ 275,808.00	\$ 272,670.00	\$ 274,300.00	\$ 275,465.00	\$ 276,165.00	\$ 276,400.00	\$ 276,060.00	\$ 275,250.00	\$ 273,970.00	\$ 272,220.00	

BOROUGH OF SEWICKLEY
2012 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: <ul style="list-style-type: none"> 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: <ul style="list-style-type: none"> - 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.