

*Public Inspection Copy*



*Allegheny County, Pennsylvania*

**2018  
MANAGER'S  
PROPOSED BUDGET**

*Presented for Discussion at the  
Board of Supervisors Meeting  
on October 16, 2017*

*Scheduled for Adoption at the Board of Supervisors  
Meeting on December 4, 2017*



# TOWNSHIP OF PINE

ALLEGHENY COUNTY • PENNSYLVANIA  
230 Pearce Mill Road, Wexford, PA 15090

BOARD OF SUPERVISORS

SCOTT D. ANDERSON, *Township Manager*

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October 11, 2017

TO: The Township of Pine Board of Supervisors

## 2018 Budget Message

I am pleased to present the 2018 Manager's Proposed Budget for the Township of Pine, submitted in accordance with Article VI, Sections 602 & 603 of the Home Rule Charter. Highlights are as follows:

- No property tax increase for 2018; at .998 mills, Pine continues to have the lowest millage rate in Allegheny County;
- Funding for the Wexford Volunteer Fire Company in three ways:
  - Financial support to fund the general operating expenses of the Fire Company, (\$160,000 – no increase over 2017)
  - Contribution to the Capital Projects Fund for future capital equipment purchases, and
  - In-Kind support (workers' compensation, property insurance on vehicles, and administrative support services);
- Completion of the Handicapped-Accessible Restroom Facility at Pine Community Park, the cost of which will be partially offset by a \$150,000 grant awarded by the PA Department of Conservation and Natural Resources;
- Paving of the Pine Community Center Parking Lot, the cost of which will be allocated 50/50 between the Parks and Community Center Departments;
- Replacement of Treadmills and Spin Bikes at Pine Community Center in keeping with the Capital Replacement Schedule;
- Replacement of Public Works Vehicles and Equipment in accordance with the Capital Replacement Schedule, as well as an addition to the Winter Maintenance Fleet to keep pace with the continuing increase in the number of Township-maintained roads;
- An increase of 8% in the contribution to the Northern Regional Police Department, largely due to contractual salary increases and an increase in the required contribution to the Police Pension Fund. The 2018 Budget for the NRPD was adopted on 9/27/17 by the Northern Regional Police Board.
- An increase of 8.6% in the contribution to the Northern Tier Regional Library, as required by the Intergovernmental Library Agreement executed between Pine and Richland Townships in 2005.
- Installation of two new traffic signals using Transportation Impact Funds at the following intersections:
  - Bakerstown Road and Babcock Boulevard,
  - Warrendale-Bayne Road and Franklin Road;
- A budgeted operating transfer of \$2,150,000 from General Fund to the Capital Projects Fund to ensure that adequate funds are being set aside to finance future municipal projects.

Respectfully submitted,

Scott Anderson, AICP, Township Manager



2018 Manager's Proposed Budget  
Summary of Revenues & Expenditures - All Funds

	<u>Revenues</u>	<u>Expenditures</u>	<u>Net</u>
General Fund	\$ 12,255,505	\$ 12,298,418	\$ (42,913)
Transportation Impact Fund	\$ 225,160	\$ 660,000	\$ (434,840)
Recreation Fund	\$ 56,164	\$ 203,368	\$ (147,204)
Water-Sewer-Stormwater Fund	\$ 423,240	\$ 455,000	\$ (31,760)
Capital Projects Fund	\$ 2,342,046	\$ 288,145	\$ 2,053,901
Highway Aid Fund	\$ 437,096	\$ 437,096	\$ -
<b><u>Total - All Funds</u></b>	<b><u>\$ 15,739,211</u></b>	<b><u>\$ 14,342,027</u></b>	<b><u>\$ 1,397,184</u></b>



**Township of Pine**  
Allegheny County

2018 - Township of Pine Budget Analysis

General Fund

Account Number	Description	2017 Budget	2017 Year-to-Date	2017 Projected Year-End	2018 Proposed Budget	% Change '17 to '18
<b>Revenues</b>						
R01	Real Property Taxes	\$ 1,831,500	\$ 1,877,166	\$ 1,883,000	\$ 1,902,000	3.85%
R09	Regional Asset District Sales Tax	\$ 205,000	\$ 187,587	\$ 201,000	\$ 205,000	0.00%
R10	Act 511 (LTEA) Taxes	\$ 7,587,040	\$ 7,968,384	\$ 8,241,440	\$ 8,181,840	7.84%
R19	Penalty & Interest on Delinquent Taxes	\$ 10,000	\$ 18,088	\$ 18,200	\$ 9,700	-3.00%
R21	Business Licenses & Permits	\$ 9,500	\$ 10,203	\$ 11,000	\$ 9,600	1.05%
R31	Fines	\$ 9,500	\$ 6,576	\$ 10,000	\$ 8,300	-12.63%
R41	Interest & Dividend Earnings	\$ 36,600	\$ 74,512	\$ 80,000	\$ 56,700	54.92%
R42	Rents & Royalties	\$ 52,792	\$ 44,210	\$ 52,992	\$ 54,110	2.50%
R54	State Grants	\$ 271,650	\$ -	\$ 264,400	\$ 189,823	-30.12%
R55	State Shared Revenue	\$ 352,466	\$ 249,887	\$ 249,888	\$ 248,033	-29.63%
R60	Charges for Services	\$ 26,345	\$ 3,490	\$ 27,720	\$ 27,700	5.14%
R61	General Government Services	\$ 51,342	\$ 48,475	\$ 55,153	\$ 51,463	0.24%
R62	Public Safety	\$ 479,325	\$ 442,649	\$ 478,471	\$ 471,450	-1.64%
R63	Highways & Streets	\$ 55,000	\$ 37,702	\$ 45,000	\$ 50,000	-9.09%
R67	Culture-Recreation	\$ 686,715	\$ 601,395	\$ 688,142	\$ 717,351	4.46%
R87	Private Contributions	\$ 4,000	\$ -	\$ 500	\$ 1,000	-75.00%
R89	All Other Operating Revenue	\$ 12,632	\$ 11,628	\$ 13,000	\$ 13,635	5.57%
R91	Proceeds Fixed Asset Sales	\$ 26,500	\$ 43,587	\$ 43,587	\$ 21,000	-20.75%
R92	Interfund Operating Transfers In	\$ -	\$ -	\$ -	\$ -	0.00%
R95	Refunds of Prior Year Expenditures	\$ 35,000	\$ 43,034	\$ 43,035	\$ 36,800	5.14%
	<b>Total Revenues</b>	<b>\$ 11,742,907</b>	<b>\$ 11,668,576</b>	<b>\$ 12,406,528</b>	<b>\$ 12,255,505</b>	<b>4.36%</b>

Account Number	Description	2017 Budget	2017 Year-to-Date	2017 Projected Year-End	2018 Proposed Budget	% Change '17 to '18
	<b>Expenditures</b>					
E00	Legislative Body	\$ 29,639	\$ 17,916	\$ 26,769	\$ 29,719	0.27%
E03	Tax Collection	\$ 159,338	\$ 153,685	\$ 162,913	\$ 167,193	4.93%
E06	General Government Administration	\$ 867,142	\$ 692,187	\$ 820,761	\$ 926,729	2.91%
E09	Government Buildings and Plant	\$ 87,850	\$ 54,781	\$ 80,000	\$ 90,146	2.61%
E10	Public Safety - Police	\$ 1,583,220	\$ 1,583,220	\$ 1,583,220	\$ 1,710,127	8.02%
E11	Public Safety - Fire	\$ 517,278	\$ 473,204	\$ 513,972	\$ 522,460	0.85%
E13	Public Safety - Code Enforcement	\$ 403,595	\$ 382,839	\$ 425,007	\$ 412,937	1.54%
E26	Recycling Collection and Disposal	\$ 55,135	\$ 40,652	\$ 52,000	\$ 59,090	7.17%
E30	Public Works-Highways and Roads.	\$ 1,492,900	\$ 872,342	\$ 1,319,126	\$ 1,489,192	-0.45%
E31	Public Works -Cleaning of Streets	\$ 17,600	\$ 6,348	\$ 13,000	\$ 17,600	0.00%
E32	Public Works-Winter Maintenance	\$ 15,573	\$ 4,679	\$ 7,000	\$ 7,000	-55.05%
E33	Traffic Control Devices	\$ 23,800	\$ 14,989	\$ 15,000	\$ 23,800	0.00%
E34	Street Lighting	\$ 12,000	\$ 4,607	\$ 8,000	\$ 12,000	0.00%
E36	Storm Sewers & Drains	\$ 165,000	\$ 78,088	\$ 160,000	\$ 151,000	-8.48%
E37	Repairs of Tools & Machinery	\$ 68,000	\$ 48,699	\$ 57,000	\$ 68,000	0.00%
E38	Maintenance & Repair of Roads	\$ 80,100	\$ 27,398	\$ 40,750	\$ 56,444	-29.53%
E39	Road Program	\$ 2,057,000	\$ 962,386	\$ 2,041,649	\$ 2,057,000	0.00%
E51	Culture-Recreation Administration	\$ 234,482	\$ 222,503	\$ 233,596	\$ 234,173	-0.54%
E52	Pine Community Center	\$ 877,673	\$ 649,180	\$ 861,666	\$ 1,152,113	31.12%
E54	Parks	\$ 69,030	\$ 32,001	\$ 53,280	\$ 374,070	441.89%
E56	Northern Tier Library	\$ 244,260	\$ 244,260	\$ 244,260	\$ 265,183	8.57%
E83	Pension Fund Contribution	\$ 102,691	\$ -	\$ -	\$ -	-100.00%
E84	Worker's Compensation Insurance	\$ 59,436	\$ 54,932	\$ 60,000	\$ 65,340	9.93%
E86	Insurance-Casualty & Surety	\$ 42,634	\$ 34,473	\$ 38,559	\$ 40,602	-4.77%
E87	Health Insurance Benefit	\$ 133,000	\$ 51,354	\$ 91,948	\$ 152,500	12.22%
E91	Refunds of Prior Year Revenues	\$ 70,736	\$ 44,781	\$ 68,266	\$ 64,000	-9.52%
<b>Total Expenditures before Transfers</b>		<b>\$ 9,469,112</b>	<b>\$ 6,751,505</b>	<b>\$ 8,977,742</b>	<b>\$ 10,148,418</b>	<b>6.68%</b>
<b>Total Revenues-General Fund</b>		<b>\$ 11,742,907</b>	<b>\$ 11,668,576</b>	<b>\$ 12,406,528</b>	<b>\$ 12,255,505</b>	<b>4.36%</b>
<b>Excess of Revenues over Expenditures before Transfers</b>		<b>\$ 2,273,795</b>	<b>\$ 4,917,071</b>	<b>\$ 3,428,786</b>	<b>\$ 2,107,087</b>	<b>-5.28%</b>
E92	Interfund Operating Transfers-Out	\$ 1,900,000	\$ 3,900,000	\$ 3,900,000	\$ 2,150,000	13.16%
<b>Final General Fund</b>		<b>\$ 373,795</b>	<b>\$ 1,017,071</b>	<b>\$ (471,214)</b>	<b>\$ (42,913)</b>	<b>-99.02%</b>



**Township of Pine**  
Allegheny County

2018 - Township of Pine Budget Analysis

General Fund

Account Number	Description	2017 Budget	2017 Year-to-Date	2017 Projected Year-End	2018 Proposed Budget	% Change '17 to '18
<b>Revenues</b>						
<b>R01</b>	<b>Real Property Taxes</b>					
01-00-301010	RE Taxes - Current Year Levy	\$ 1,800,000	\$ 1,847,926	\$ 1,850,000	\$ 1,865,000	3.61%
01-00-301020	RE Taxes - Prior Year Levy	\$ 7,000	\$ 7,789	\$ 8,000	\$ 7,000	0.00%
01-00-301030	RE Taxes - Delinquent	\$ 24,500	\$ 21,451	\$ 25,000	\$ 30,000	22.45%
	<b>Total Real Property Taxes</b>	<b>\$ 1,831,500</b>	<b>\$ 1,877,166</b>	<b>\$ 1,883,000</b>	<b>\$ 1,902,000</b>	<b>3.85%</b>
<b>R09</b>	<b>Regional Asset District Sales Tax</b>					
01-00-309010	Regional Asset Distr (RAD) Tax	\$ 205,000	\$ 187,587	\$ 201,000	\$ 205,000	0.00%
	<b>Total Regional Asset District Sales Tax</b>	<b>\$ 205,000</b>	<b>\$ 187,587</b>	<b>\$ 201,000</b>	<b>\$ 205,000</b>	<b>0.00%</b>
<b>R10</b>	<b>Act 511 (LTEA) Taxes</b>					
01-00-310010	Real Estate Transfer Tax	\$ 1,450,000	\$ 1,704,948	\$ 1,750,000	\$ 1,650,000	13.79%
01-00-310020	Earned Income Tax - Current	\$ 4,400,000	\$ 4,289,548	\$ 4,500,000	\$ 4,600,000	4.55%
01-00-310031	Mercantile Tax	\$ 500,000	\$ 547,630	\$ 550,000	\$ 550,000	10.00%
01-00-310036	Business Privilege Tax	\$ 875,000	\$ 1,046,379	\$ 1,050,000	\$ 1,000,000	14.29%
01-00-310051	Local Service Tax	\$ 360,000	\$ 378,439	\$ 390,000	\$ 380,000	5.56%
01-00-310070	Mechanical Device Tax	\$ 2,040	\$ 1,440	\$ 1,440	\$ 1,840	-9.80%
	<b>Total Act 511 (LTEA) Taxes</b>	<b>\$ 7,587,040</b>	<b>\$ 7,968,384</b>	<b>\$ 8,241,440</b>	<b>\$ 8,181,840</b>	<b>7.84%</b>
<b>R19</b>	<b>Penalty &amp; Interest on Delinquent Taxes</b>					
01-00-319001	P&I Real Estate Tax	\$ 3,000	\$ 2,599	\$ 2,700	\$ 2,700	-10.00%
01-00-319013	P&I Bus.Priv.Mer.Tax	\$ 7,000	\$ 15,490	\$ 15,500	\$ 7,000	0.00%
	<b>Total Penalty &amp; Interest on Delinq. Taxes</b>	<b>\$ 10,000</b>	<b>\$ 18,088</b>	<b>\$ 18,200</b>	<b>\$ 9,700</b>	<b>-3.00%</b>

Account Number	Description	2017 Budget	2017 Year-to-Date	2017 Projected Year-End	2018 Proposed Budget	% Change '17 to '18
<b>R21</b>	<b>Business Licenses &amp; Permits</b>					
01-00-321045	Business License	\$ 9,500	\$ 10,203	\$ 11,000	\$ 9,600	1.05%
<b>Total Business Licenses &amp; Permits</b>		<b>\$ 9,500</b>	<b>\$ 10,203</b>	<b>\$ 11,000</b>	<b>\$ 9,600</b>	<b>1.05%</b>
<b>R31</b>	<b>Fines</b>					
01-00-331011	Vehicle Code Violations	\$ 6,000	\$ 4,014	\$ 6,000	\$ 6,000	0.00%
01-00-331012	Violations of Ordinances	\$ 3,000	\$ 562	\$ 2,000	\$ 2,000	-33.33%
01-00-331040	Fire False Alarm Violations	\$ 500	\$ 2,000	\$ 2,000	\$ 300	-40.00%
<b>Total Fines</b>		<b>\$ 9,500</b>	<b>\$ 6,576</b>	<b>\$ 10,000</b>	<b>\$ 8,300</b>	<b>-12.63%</b>
<b>R41</b>	<b>Interest &amp; Dividend Earnings</b>					
01-00-341000	Interest Earnings (includes Certificates of Deposit)	\$ 36,600	\$ 74,512	\$ 80,000	\$ 56,700	54.92%
<b>Total Interest &amp; Dividend Earnings</b>		<b>\$ 36,600</b>	<b>\$ 74,512</b>	<b>\$ 80,000</b>	<b>\$ 56,700</b>	<b>54.92%</b>
<b>R42</b>	<b>Rents &amp; Royalties</b>					
01-00-342020	Lease Income-Police	\$ 52,692	\$ 43,910	\$ 52,692	\$ 54,010	2.50%
01-10-342055	Community Sign Revenue	\$ 100	\$ 300	\$ 300	\$ 100	0.00%
<b>Total Rents &amp; Royalties</b>		<b>\$ 52,792</b>	<b>\$ 44,210</b>	<b>\$ 52,992</b>	<b>\$ 54,110</b>	<b>2.50%</b>
<b>R54</b>	<b>State Grants</b>					
01-10-354000	State General Grants	\$ 226,427	\$ -	\$ 226,427	\$ -	-100.00%
01-20-354015	Recycling Act 101 Grant	\$ 37,973	\$ -	\$ 37,973	\$ 32,573	-14.22%
01-50-354007	State Culture-Rec. Grant	\$ 7,250	\$ -	\$ -	\$ 157,250	2068.97%
<b>Total State Grants</b>		<b>\$ 271,650</b>	<b>\$ -</b>	<b>\$ 264,400</b>	<b>\$ 189,823</b>	<b>-30.12%</b>
<b>R55</b>	<b>State Shared Revenue</b>					
01-10-355001	Public Utility Realty Tax	\$ 11,000	\$ 10,089	\$ 10,089	\$ 10,000	-9.09%
01-10-355004	Alcoholic Beverages Licenses	\$ 3,650	\$ 3,400	\$ 3,400	\$ 3,650	0.00%

Account Number	Description	2017 Budget	2017 Year-to-Date	2017 Projected Year-End	2018 Proposed Budget	% Change '17 to '18
01-10-355005	Municipal Pension System State Aid	\$ 118,125	\$ 123,883	\$ 123,883	\$ 123,883	4.87%
01-10-355009	Act 13 Gas Wells Marcellus Fees	\$ 6,000	\$ 6,315	\$ 6,315	\$ 5,500	-8.33%
01-40-355007	Foreign Fire Insurance Premium Tax	\$ 111,000	\$ 106,201	\$ 106,201	\$ 105,000	-5.41%
01-90-355006	Police Pension State Aid	\$ 102,691	\$ -	\$ -	\$ -	-100.00%
<b>Total State Shared Revenue</b>		<b>\$ 352,466</b>	<b>\$ 249,887</b>	<b>\$ 249,888</b>	<b>\$ 248,033</b>	<b>-29.63%</b>
<b>R57</b>	<b>Local Government Grants</b>					
01-10-357000	Local General Grant	\$ -	\$ -	\$ -	\$ -	0.00%
01-50-357007	Local Culture-Rec. Grant	\$ -	\$ -	\$ -	\$ -	0.00%
<b>Total Local Government Grants</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>R60</b>	<b>Charges for Services</b>					
01-00-36000	Collection Fees - RE Taxes	\$ 22,395	\$ -	\$ 23,500	\$ 23,500	4.93%
01-00-360010	Reimbursement RE Costs	\$ 1,500	\$ 1,520	\$ 1,520	\$ 1,500	0.00%
01-00-360020	RE Del Commissions Collected	\$ 2,450	\$ 1,971	\$ 2,700	\$ 2,700	10.20%
<b>Total Charges for Services</b>		<b>\$ 26,345</b>	<b>\$ 3,490</b>	<b>\$ 27,720</b>	<b>\$ 27,700</b>	<b>5.14%</b>
<b>R61</b>	<b>General Government Services</b>					
01-00-361002	Staff Apparel Reimbursement	\$ 200	\$ 344	\$ 344	\$ 200	0.00%
01-00-361082	Garbage Stickers	\$ 14,750	\$ 13,010	\$ 14,000	\$ 14,000	-5.08%
01-10-361074	Reimbursement of Postage	\$ 150	\$ 48	\$ 100	\$ 100	-33.33%
01-20-361034	Zoning Hearing Bd Fees	\$ 500	\$ 625	\$ 625	\$ 500	0.00%
01-20-361051	Sale of Maps	\$ 50	\$ 46	\$ 50	\$ 50	0.00%
01-20-361085	Sale of Bid Specs	\$ -	\$ -	\$ -	\$ -	0.00%
01-90-361066	Police Administrative Svcs-All	\$ 29,392	\$ 28,918	\$ 33,500	\$ 30,226	2.84%
01-90-361067	Electric Reimb.-Police	\$ 6,300	\$ 5,250	\$ 6,300	\$ 6,075	-3.57%
01-00-361003	Bank Courier Fees-Police	\$ -	\$ 234	\$ 234	\$ 312	0.00%
<b>Total General Government Services</b>		<b>\$ 51,342</b>	<b>\$ 48,475</b>	<b>\$ 55,153</b>	<b>\$ 51,463</b>	<b>0.24%</b>



Account Number	Description	2017 Budget	2017 Year-to-Date	2017 Projected Year-End	2018 Proposed Budget	% Change '17 to '18
<b>R62</b>	<b>Public Safety</b>					
01-20-362011	Bond Admin Servicing Fee	\$ 250	\$ 200	\$ 200	\$ 250	0.00%
01-20-362012	Court Reporting Reimbursement	\$ 600	\$ 271	\$ 271	\$ 600	0.00%
01-20-362013	Developer Reimbursables	\$ 130,000	\$ 137,162	\$ 140,000	\$ 130,000	0.00%
01-20-362032	Building Inspection Services	\$ 500	\$ 490	\$ 500	\$ 500	0.00%
01-20-362037	Traffic Signal Reimbursement	\$ -	\$ -	\$ -	\$ -	0.00%
01-20-362041	Building Permits	\$ 325,000	\$ 289,726	\$ 320,000	\$ 322,000	-0.92%
01-20-362045	Commercial Occupancy Permits	\$ 4,800	\$ 3,450	\$ 4,000	\$ 4,200	-12.50%
01-20-362046	Fire Permit Fees	\$ 2,000	\$ 1,700	\$ 2,000	\$ 2,000	0.00%
01-20-362047	Sign Permits	\$ 5,625	\$ 2,325	\$ 3,000	\$ 4,500	-20.00%
01-20-362048	Subdivision Application Fees	\$ 10,550	\$ 7,325	\$ 8,500	\$ 7,400	-29.86%
	<b>Total Public Safety</b>	<b>\$ 479,325</b>	<b>\$ 442,649</b>	<b>\$ 478,471</b>	<b>\$ 471,450</b>	<b>-1.64%</b>
<b>R63</b>	<b>Highways &amp; Streets</b>					
01-90-363060	Reimbursement of Fuel-Police	\$ 55,000	\$ 37,702	\$ 45,000	\$ 50,000	-9.09%
	<b>Total Highways &amp; Streets</b>	<b>\$ 55,000</b>	<b>\$ 37,702</b>	<b>\$ 45,000</b>	<b>\$ 50,000</b>	<b>-9.09%</b>
<b>R67</b>	<b>Culture-Recreation</b>					
01-50-367090	Community Day Revenue	\$ 14,300	\$ 19,585	\$ 19,585	\$ 14,600	2.10%
01-60-367030	PCC Miscellaneous Revenue	\$ 100	\$ 95	\$ 100	\$ 125	25.00%
01-60-367031	PCC Personal Trainer Revenue	\$ 21,500	\$ 15,878	\$ 20,000	\$ 24,300	13.02%
01-60-367032	PCC Tot Watch Revenue	\$ 3,500	\$ 2,153	\$ 2,813	\$ 3,000	-14.29%
01-60-367033	PCC Uniform Reimbursement	\$ 200	\$ -	\$ 200	\$ 500	150.00%
01-60-367034	PCC Point of Sale Revenue	\$ 225	\$ 106	\$ 150	\$ 176	-22.00%
01-60-367035	PCC Gift Certificates	\$ 500	\$ 80	\$ 500	\$ 1,000	100.00%
01-60-367038	PCC Vending Revenue	\$ 600	\$ 517	\$ 675	\$ 675	12.50%
01-60-367039	PCC Membership Fee Revenue	\$ 419,000	\$ 378,780	\$ 430,000	\$ 440,000	5.01%
01-60-367040	PCC Senior Health Revenue	\$ 42,000	\$ 49,264	\$ 56,200	\$ 54,750	30.36%
01-60-367041	PCC Instructor/Program Fee Revenue	\$ 42,030	\$ 26,624	\$ 35,000	\$ 46,375	10.34%
01-60-367042	PCC Special Events	\$ 15,400	\$ 6,271	\$ 13,500	\$ 15,090	-2.01%

Account Number	Description	2017 Budget	2017 Year-to-Date	2017 Projected Year-End	2018 Proposed Budget	% Change '17 to '18
01-60-367043	PCC Summer Recreation	\$ 20,200	\$ 17,619	\$ 17,619	\$ 19,600	-2.97%
01-60-367044	PCC Facility Rental Revenue	\$ 105,000	\$ 82,625	\$ 90,000	\$ 95,000	-9.52%
01-60-367045	PCC NRPD Membership Revenue	\$ 2,160	\$ 1,800	\$ 1,800	\$ 2,160	0.00%
<b>Total Culture-Recreation</b>		<b>\$ 686,715</b>	<b>\$ 601,395</b>	<b>\$ 688,142</b>	<b>\$ 717,351</b>	<b>4.46%</b>
<b>R87</b>	<b>Private Contributions</b>					
01-00-387000	Street Sign Reimbursement	\$ 4,000	\$ -	\$ 500	\$ 1,000	-75.00%
01-50-387040	Contribution to Park	\$ -	\$ -	\$ -	\$ -	0.00%
01-60-387088	PCC Private Donations	\$ -	\$ -	\$ -	\$ -	0.00%
<b>Total Private Contributions</b>		<b>\$ 4,000</b>	<b>\$ -</b>	<b>\$ 500</b>	<b>\$ 1,000</b>	<b>-75.00%</b>
<b>R89</b>	<b>All Other Operating Revenue</b>					
01-00-389000	Miscellaneous Revenue	\$ 4,600	\$ 4,860	\$ 5,000	\$ 4,300	-6.52%
01-00-389015	Employee Health Contributions	\$ 8,032	\$ 6,768	\$ 8,000	\$ 9,335	12.49%
<b>Total All Other Operating Revenue</b>		<b>\$ 12,632</b>	<b>\$ 11,628</b>	<b>\$ 13,000</b>	<b>\$ 13,635</b>	<b>5.57%</b>
<b>R91</b>	<b>Proceeds Fixed Asset Sales</b>					
01-00-391010	Sale of Fixed Assets	\$ 26,500	\$ 43,587	\$ 43,587	\$ 21,000	-20.75%
<b>Total Proceeds Fixed Asset Sales</b>		<b>\$ 26,500</b>	<b>\$ 43,587</b>	<b>\$ 43,587</b>	<b>\$ 21,000</b>	<b>-20.75%</b>
<b>R95</b>	<b>Refunds of Prior Year Expenditures</b>					
01-00-395000	Refunds-Prior Year Expenditures	\$ -	\$ 2,399	\$ 2,400	\$ 300	0.00%
01-00-395001	Insurance Dividend Reimbursment	\$ 35,000	\$ 40,635	\$ 40,635	\$ 36,500	4.29%
<b>Total Refunds of Prior Year Expenditures</b>		<b>\$ 35,000</b>	<b>\$ 43,034</b>	<b>\$ 43,035</b>	<b>\$ 36,800</b>	<b>5.14%</b>
<b>Total Revenues</b>		<b>\$ 11,742,907</b>	<b>\$ 11,668,576</b>	<b>\$ 12,406,528</b>	<b>\$ 12,255,505</b>	<b>4.36%</b>

Account Number	Description	2017 Budget	2017 Year-to-Date	2017 Projected Year-End	2018 Proposed Budget	% Change '17 to '18
<b>Expenditures</b>						
<b>E00</b>	<b>Legislative Body</b>					
01-80-400105	Salary-Elected Officials	\$ 16,250	\$ 12,188	\$ 16,250	\$ 16,250	0.00%
01-80-400190	Life Insurance-Supervisors	\$ 1,275	\$ -	\$ 1,275	\$ 1,275	0.00%
01-80-400192	FICA-Employer Paid-Supervisors	\$ 1,008	\$ 756	\$ 1,008	\$ 1,008	0.00%
01-80-400193	Medicare-Employer Paid-Supervisors	\$ 236	\$ 177	\$ 236	\$ 236	0.00%
01-80-400460	Meetings and Conferences-Supervisors	\$ 10,870	\$ 4,796	\$ 8,000	\$ 10,950	0.74%
<b>Total Legislative Body</b>		<b>\$ 29,639</b>	<b>\$ 17,916</b>	<b>\$ 26,769</b>	<b>\$ 29,719</b>	<b>0.27%</b>
<b>E03</b>	<b>Tax Collection</b>					
01-10-403304	Real Estate Expense	\$ 41,500	\$ 44,763	\$ 44,763	\$ 45,000	8.43%
01-10-403311	RE Tax Audit Services	\$ 1,700	\$ -	\$ 1,700	\$ 1,750	2.94%
01-10-403317	Commissions-Delinquent RE	\$ 4,500	\$ 2,296	\$ 4,000	\$ 4,500	0.00%
01-10-403318	Act 32 Expenses	\$ 65,900	\$ 63,050	\$ 67,000	\$ 68,030	3.23%
01-10-403319	M/BP/LST Expenses	\$ 10,538	\$ 8,936	\$ 10,500	\$ 11,713	11.15%
01-10-403430	RE Discount-Current Year	\$ 35,000	\$ 34,606	\$ 34,750	\$ 36,000	2.86%
01-10-403431	RE Discount-Prior Year	\$ 200	\$ 35	\$ 200	\$ 200	0.00%
<b>Total Tax Collection</b>		<b>\$ 159,338</b>	<b>\$ 153,685</b>	<b>\$ 162,913</b>	<b>\$ 167,193</b>	<b>4.93%</b>
<b>E06</b>	<b>General Government Administration</b>					
01-10-406120	Salary-General Government	\$ 397,558	\$ 328,266	\$ 390,000	\$ 420,600	0.11%
01-10-406158	Long Term Care Insurance-Gen.	\$ 3,539	\$ 2,894	\$ 3,500	\$ 3,540	0.03%
01-10-406180	Overtime Pay-Gen.	\$ 1,000	\$ -	\$ 500	\$ 1,000	0.00%
01-10-406188	Service Award	\$ 4,000	\$ 1,393	\$ 3,000	\$ 3,600	-10.00%
01-10-406189	Supplemental Income-Gen.	\$ 2,500	\$ 2,115	\$ 2,500	\$ -	0.00%
01-10-406190	Life Insurance-Gen.	\$ 1,080	\$ 960	\$ 1,050	\$ 1,080	0.00%
01-10-406192	FICA-Employer Paid-Gen.	\$ 24,866	\$ 20,509	\$ 24,500	\$ 26,140	0.10%
01-10-406193	Medicare-Employer Paid-Gen.	\$ 5,817	\$ 4,796	\$ 5,700	\$ 6,114	3.80%
01-10-406194	Unemployment Comp-ER Paid-Gen.	\$ 2,527	\$ 2,544	\$ 2,544	\$ 1,330	-47.37%

Account Number	Description	2017 Budget	2017 Year-to-Date	2017 Projected Year-End	2018 Proposed Budget	% Change '17 to '18
01-10-406196	Health Insurance-Gen.	\$ 49,011	\$ 44,605	\$ 48,845	\$ 64,751	11.26%
01-10-406197	Pension-Gen.	\$ 50,400	\$ 39,732	\$ 46,000	\$ 48,807	-8.53%
01-10-406198	STD Insurance-Gen.	\$ 1,020	\$ 902	\$ 986	\$ 1,020	0.00%
01-10-406199	LTD Insurance-Gen.	\$ 1,392	\$ 1,236	\$ 1,352	\$ 1,392	0.00%
01-10-406210	Office Supplies-Gen.	\$ 8,500	\$ 5,005	\$ 6,500	\$ 7,000	-17.65%
01-10-406215	Postage	\$ 8,200	\$ 7,688	\$ 8,500	\$ 8,903	8.57%
01-10-406238	Staff Apparel Purchases	\$ 650	\$ 344	\$ 450	\$ 350	-46.15%
01-10-406241	Other Operating Supplies	\$ 10,300	\$ 7,220	\$ 10,000	\$ 10,700	3.88%
01-10-406260	Small Tools & Minor Equipment	\$ 4,000	\$ 2,781	\$ 4,000	\$ 4,000	0.00%
01-10-406270	Computer Hardware	\$ 15,500	\$ 10,681	\$ 12,000	\$ 27,100	74.84%
01-10-406271	Computer Software	\$ 81,805	\$ 79,376	\$ 82,000	\$ 87,274	6.69%
01-10-406305	Codification of Ordinance	\$ 7,250	\$ 2,011	\$ 3,000	\$ 6,250	-13.79%
01-10-406310	Service Fees	\$ 26,900	\$ 16,536	\$ 20,500	\$ 21,450	-20.26%
01-10-406311	Audit Services	\$ 14,000	\$ 13,978	\$ 13,978	\$ 13,800	-1.43%
01-10-406313	Engineering & Planning Services	\$ 52,400	\$ 17,536	\$ 35,000	\$ 52,400	0.00%
01-10-406314	Legal Services	\$ 43,000	\$ 39,750	\$ 45,000	\$ 59,000	37.21%
01-10-406321	Telephone Charges	\$ 11,804	\$ 9,440	\$ 10,700	\$ 11,805	0.01%
01-10-406331	Travel	\$ 2,100	\$ 872	\$ 1,800	\$ 1,800	-14.29%
01-10-406341	Advertising	\$ 4,200	\$ 6,134	\$ 7,000	\$ 4,200	0.00%
01-10-406342	Newsletter-Semi Annual	\$ 5,000	\$ 2,696	\$ 5,700	\$ 6,000	20.00%
01-10-406360	Community Sign Expenses	\$ 1,800	\$ 1,489	\$ 1,900	\$ 2,152	19.56%
01-10-406420	Membership Dues & Subscriptions	\$ 13,630	\$ 11,885	\$ 12,500	\$ 12,700	-6.82%
01-10-406421	Police PCC Membership Fee	\$ 1,393	\$ 1,161	\$ 1,161	\$ 1,371	-1.58%
01-10-406460	Meetings, Conferences & Training	\$ 9,900	\$ 5,572	\$ 8,500	\$ 9,000	-9.09%
01-10-406471	Employee Testing & Clearances	\$ 100	\$ 86	\$ 100	\$ 100	0.00%
01-10-406700	Capital Purchase-General	\$ -	\$ -	\$ -	\$ -	0.00%
01-10-406999	Cash Over & Short	\$ -	\$ (5)	\$ (5)	\$ -	0.00%
<b>Total General Government Admin.</b>		<b>\$ 867,142</b>	<b>\$ 692,187</b>	<b>\$ 820,761</b>	<b>\$ 926,729</b>	<b>2.91%</b>
<b>E09</b>	<b>Government Buildings and Plant</b>					
01-10-409250	Building Maintenance	\$ 31,730	\$ 24,159	\$ 30,000	\$ 36,286	14.36%
01-10-409361	Electricity	\$ 19,020	\$ 11,149	\$ 15,000	\$ 16,080	-15.46%
01-10-409362	Gas	\$ 11,200	\$ 5,825	\$ 10,000	\$ 11,700	4.46%

Account Number	Description	2017 Budget	2017 Year-to-Date	2017 Projected Year-End	2018 Proposed Budget	% Change '17 to '18
01-10-409366	Water/Sewer Service	\$ 2,400	\$ 2,179	\$ 3,000	\$ 3,080	28.33%
01-10-409600	Capital Construction-Municipal Building	\$ -	\$ -	\$ -	\$ -	0.00%
01-10-409700	Capital Purchase-Municipal Building	\$ 23,500	\$ 11,469	\$ 22,000	\$ 23,000	-2.13%
<b>Total Government Buildings and Plant</b>		<b>\$ 87,850</b>	<b>\$ 54,781</b>	<b>\$ 80,000</b>	<b>\$ 90,146</b>	<b>2.61%</b>
<b>E10</b>	<b>Public Safety - Police</b>					
01-90-410540	Contribution to Police	\$ 1,583,220	\$ 1,583,220	\$ 1,583,220	\$ 1,710,127	8.02%
<b>Total Public Safety - Police</b>		<b>\$ 1,583,220</b>	<b>\$ 1,583,220</b>	<b>\$ 1,583,220</b>	<b>\$ 1,710,127</b>	<b>8.02%</b>
<b>E11</b>	<b>Public Safety - Fire</b>					
01-40-411120	Salary - Fire	\$ 61,800	\$ 52,292	\$ 61,800	\$ 64,272	3.00%
01-40-411158	Long Term Care Insurance - Fire	\$ 198	\$ 165	\$ 198	\$ 198	0.00%
01-40-411180	Overtime - Fire	\$ -	\$ -	\$ -	\$ -	0.00%
01-40-411190	Life Insurance - Fire	\$ 180	\$ 165	\$ 180	\$ 180	0.00%
01-40-411192	FICA-Employer Paid - Fire	\$ 3,832	\$ 3,220	\$ 3,832	\$ 3,985	3.00%
01-40-411193	Medicare-Employer Paid - Fire	\$ 897	\$ 753	\$ 897	\$ 932	2.90%
01-40-411194	Unemployment Comp-ER Paid - Fire	\$ 361	\$ 361	\$ 361	\$ 190	-47.37%
01-40-411196	Health Insurance - Fire	\$ 13,825	\$ 12,685	\$ 13,837	\$ 14,765	6.34%
01-40-411197	Pension - Fire	\$ 7,416	\$ 6,560	\$ 7,416	\$ 7,713	3.01%
01-40-411198	STD Insurance - Fire	\$ 170	\$ 155	\$ 170	\$ 170	0.00%
01-40-411199	LTD Insurance - Fire	\$ 232	\$ 213	\$ 232	\$ 232	0.00%
01-40-411210	Materials & Supplies - Fire	\$ 250	\$ -	\$ 250	\$ 250	0.00%
01-40-411216	Fire Safety Program	\$ 1,000	\$ 558	\$ 1,000	\$ 1,000	0.00%
01-40-411331	Travel	\$ 50	\$ 6	\$ 50	\$ 50	0.00%
01-40-411354	Worker's Compensation - Fire	\$ 37,698	\$ 37,282	\$ 37,282	\$ 42,495	12.72%
01-40-411363	Fire Hydrant Costs	\$ 111,964	\$ 79,627	\$ 107,000	\$ 113,672	1.53%
01-40-411420	Dues and Subscriptions	\$ 215	\$ 175	\$ 230	\$ 230	6.98%
01-40-411460	Meetings, Conferences and Training	\$ 250	\$ -	\$ 250	\$ 250	0.00%
01-40-411471	Employee Testing and Clearances	\$ -	\$ -	\$ -	\$ -	0.00%
01-40-411530	Contribution - Fire Department	\$ 160,000	\$ 160,000	\$ 160,000	\$ 160,000	0.00%
01-40-411532	Contribution - Fire Relief	\$ 111,000	\$ 106,201	\$ 106,201	\$ 105,000	-5.41%

Account Number	Description	2017 Budget	2017 Year-to-Date	2017 Projected Year-End	2018 Proposed Budget	% Change '17 to '18
01-40-406271	Computer Software-Fire Database	\$ 5,940	\$ 12,786	\$ 12,786	\$ 6,876	15.76%
<b>Total Public Safety - Fire</b>		<b>\$ 517,278</b>	<b>\$ 473,204</b>	<b>\$ 513,972</b>	<b>\$ 522,460</b>	<b>0.85%</b>
<b>E13</b>	<b>Public Safety - Code Enforcement</b>					
01-20-413120	Salary - Code	\$ 183,772	\$ 155,835	\$ 183,772	\$ 191,660	3.00%
01-20-413158	Long Term Care Insurance - Code	\$ 918	\$ 765	\$ 918	\$ 918	0.00%
01-20-413180	Overtime - Code	\$ -	\$ -	\$ -	\$ 300	0.00%
01-20-413189	Supplemental Income - Code	\$ -	\$ -	\$ -	\$ -	0.00%
01-20-413190	Life Insurance - Code	\$ 540	\$ 495	\$ 540	\$ 540	0.00%
01-20-413192	FICA-Employer Paid - Code	\$ 11,394	\$ 9,639	\$ 11,394	\$ 11,902	3.17%
01-20-413193	Medicare-Employer Paid - Code	\$ 2,665	\$ 2,254	\$ 2,665	\$ 2,784	0.19%
01-20-413194	Unemployment Comp-ER Paid - Code	\$ 1,083	\$ 1,072	\$ 1,083	\$ 570	-47.37%
01-20-413196	Health Insurance - Code	\$ 41,526	\$ 38,042	\$ 41,526	\$ 44,346	6.33%
01-20-413197	Pension - Code	\$ 22,053	\$ 19,544	\$ 22,053	\$ 23,036	3.17%
01-20-413198	STD Insurance - Code	\$ 510	\$ 465	\$ 510	\$ 510	0.00%
01-20-413199	LTD Insurance - Code	\$ 696	\$ 638	\$ 696	\$ 696	0.00%
01-20-413210	Materials and Supplies	\$ 750	\$ 657	\$ 750	\$ 750	0.00%
01-20-413306	Demolition of Abandoned Properties	\$ -	\$ -	\$ -	\$ -	0.00%
01-20-413310	ICC	\$ -	\$ -	\$ -	\$ -	0.00%
01-20-413312	Zoning Hearing Board Expense	\$ 750	\$ 322	\$ 750	\$ 750	0.00%
01-20-413313	Developer Escrow Reimbursables	\$ 130,000	\$ 145,630	\$ 150,000	\$ 130,000	0.00%
01-20-413330	Township Auto	\$ 1,000	\$ 259	\$ 1,000	\$ 1,000	0.00%
01-20-413331	Travel	\$ 250	\$ 183	\$ 250	\$ 250	0.00%
01-20-413420	Dues and Subscriptions	\$ 925	\$ 864	\$ 925	\$ 925	0.00%
01-20-413460	Meetings, Conferences and Training	\$ 1,500	\$ 2,381	\$ 2,381	\$ 2,000	33.33%
01-20-413471	Employee Testing and Clearances	\$ -	\$ -	\$ -	\$ -	0.00%
01-20-413700	Capital Purchases - Code	\$ 3,263	\$ 3,794	\$ 3,794	\$ -	-100.00%
<b>Total Public Safety - Code Enforcement</b>		<b>\$ 403,595</b>	<b>\$ 382,839</b>	<b>\$ 425,007</b>	<b>\$ 412,937</b>	<b>1.54%</b>
<b>E26</b>	<b>Recycling Collection and Disposal</b>					
01-00-426244	Solid Waste Collection	\$ 55,135	\$ 40,652	\$ 52,000	\$ 59,090	7.17%
<b>Total Recycling Collection and Disposal</b>		<b>\$ 55,135</b>	<b>\$ 40,652</b>	<b>\$ 52,000</b>	<b>\$ 59,090</b>	<b>7.17%</b>

Account Number	Description	2017 Budget	2017 Year-to-Date	2017 Projected Year-End	2018 Proposed Budget	% Change '17 to '18
<b>E30</b>	<b>Public Works-Highways and Roads.</b>					
01-30-430115	PT Snow Removal	\$ 7,680	\$ 934	\$ 7,680	\$ 8,256	7.50%
01-30-430120	Salary - PW	\$ 533,888	\$ 418,933	\$ 533,888	\$ 557,501	4.01%
01-30-430158	Long Term Care Insurance - PW	\$ 2,211	\$ 1,935	\$ 2,211	\$ 2,332	5.47%
01-30-430180	Overtime - PW	\$ 23,000	\$ 9,784	\$ 23,000	\$ 23,000	0.00%
01-30-430189	Supplemental Income - PW	\$ 6,500	\$ 5,500	\$ 6,500	\$ 5,625	-13.46%
01-30-430190	Life Insurance - PW	\$ 1,665	\$ 1,500	\$ 1,665	\$ 1,665	0.00%
01-30-430192	FICA-Employer Paid - PW	\$ 35,407	\$ 27,066	\$ 35,407	\$ 36,716	3.70%
01-30-430193	Medicare-Employer Paid - PW	\$ 8,282	\$ 6,330	\$ 8,282	\$ 8,588	3.69%
01-30-430194	Unemployment Comp-Employer Paid - PW	\$ 3,338	\$ 4,003	\$ 3,338	\$ 1,758	-47.33%
01-30-430196	Health Insurance - PW	\$ 98,629	\$ 88,717	\$ 98,629	\$ 113,996	15.01%
01-30-430197	Pension - PW	\$ 67,187	\$ 54,938	\$ 67,187	\$ 69,660	3.29%
01-30-430198	STD Insurance - PW	\$ 1,575	\$ 1,409	\$ 1,575	\$ 1,574	-0.06%
01-30-430199	LTD Insurance - PW	\$ 2,146	\$ 1,932	\$ 2,146	\$ 2,146	0.00%
01-30-430232	Fuel	\$ 143,470	\$ 63,111	\$ 75,000	\$ 110,220	-23.18%
01-30-430235	Tires and Oil	\$ 11,700	\$ 5,176	\$ 11,700	\$ 14,450	23.50%
01-30-430238	Uniforms	\$ 10,580	\$ 4,896	\$ 10,580	\$ 5,900	-44.23%
01-30-430245	Street Signs	\$ 21,500	\$ 22,096	\$ 22,096	\$ 21,500	0.00%
01-30-430260	Small Tools & Equipment	\$ 7,725	\$ 6,867	\$ 7,725	\$ 9,623	24.57%
01-30-430327	Mobile Communications	\$ 1,250	\$ 85	\$ 1,250	\$ 2,750	120.00%
01-30-430331	Travel	\$ 100	\$ 6	\$ 100	\$ 100	0.00%
01-30-430384	Equipment Rental	\$ 10,000	\$ 234	\$ 5,000	\$ 12,000	20.00%
01-30-430454	PA One Call	\$ 1,000	\$ 1,123	\$ 1,000	\$ 1,200	20.00%
01-30-430456	Berm Care - Contracted	\$ 11,700	\$ 11,700	\$ 11,700	\$ 12,150	3.85%
01-30-430457	Tree Trimming	\$ 5,000	\$ 1,200	\$ 2,000	\$ 5,000	0.00%
01-30-430460	Meetings, Conferences and Training	\$ 1,500	\$ 1,801	\$ 2,000	\$ 2,000	33.33%
01-30-430470	CDL Testing	\$ 900	\$ 370	\$ 900	\$ 900	0.00%
01-30-430471	Employee Testing and Clearances	\$ 140	\$ 16	\$ 140	\$ 140	0.00%
01-30-430600	Capital Construction - PW	\$ 226,427	\$ -	\$ 226,427	\$ -	-100.00%
01-30-430700	Capital Purchase - PW	\$ 248,400	\$ 130,679	\$ 150,000	\$ 458,442	84.56%
<b>Total Public Works-Highways and Roads</b>		<b>\$ 1,492,900</b>	<b>\$ 872,342</b>	<b>\$ 1,319,126</b>	<b>\$ 1,489,192</b>	<b>-0.45%</b>

Account Number	Description	2017 Budget	2017 Year-to-Date	2017 Projected Year-End	2018 Proposed Budget	% Change '17 to '18
E31	<b>Public Works-Cleaning of Streets</b>					
01-30-431455	Cleaning of Streets	\$ 17,600	\$ 6,348	\$ 13,000	\$ 17,600	0.00%
E31	<b>Total Public Works -Cleaning of Streets</b>	\$ 17,600	\$ 6,348	\$ 13,000	\$ 17,600	0.00%
E32	<b>Public Works-Winter Maintenance</b>					
01-30-432245	Salt	\$ 8,573	\$ -	\$ -	\$ -	-100.00%
01-30-432246	Salt Brine System	\$ 7,000	\$ 4,679	\$ 7,000	\$ 7,000	0.00%
	<b>Total Public Works-Winter Maintenance</b>	\$ 15,573	\$ 4,679	\$ 7,000	\$ 7,000	-55.05%
E33	<b>Traffic Control Devices</b>					
01-30-433370	Traffic Signal-Repairs & Maintenance	\$ 23,800	\$ 14,989	\$ 15,000	\$ 23,800	0.00%
01-30-433700	Capital Purchase-Traffic Signal	\$ -	\$ -	\$ -	\$ -	0.00%
	<b>Total Traffic Control Devices</b>	\$ 23,800	\$ 14,989	\$ 15,000	\$ 23,800	0.00%
E34	<b>Street Lighting</b>					
01-30-434370	Street Lights-Repairs & Maintenance	\$ 12,000	\$ 4,607	\$ 8,000	\$ 12,000	0.00%
	<b>Total Street Lighting</b>	\$ 12,000	\$ 4,607	\$ 8,000	\$ 12,000	0.00%
E36	<b>Storm Sewers &amp; Drains</b>					
01-30-436245	Storms Sewers & Drains	\$ 46,000	\$ 8,959	\$ 15,000	\$ 46,000	0.00%
01-30-436246	Detention Basins-Repairs & Maintenance	\$ 99,000	\$ 23,192	\$ 99,000	\$ 75,000	-24.24%
01-30-436600	Capital Construction-Storm Sewers	\$ -	\$ -	\$ -	\$ -	0.00%
01-30-436700	Capital Purchase-Storm Sewers	\$ -	\$ -	\$ -	\$ -	0.00%
01-30-436323	MS4 Engineering Fees	\$ 20,000	\$ 45,937	\$ 46,000	\$ 30,000	50.00%
	<b>Total Storms Sewers &amp; Drains</b>	\$ 165,000	\$ 78,088	\$ 160,000	\$ 151,000	-8.48%
E37	<b>Repairs of Tools &amp; Machinery</b>					
01-30-437374	Tools & Mach-Repairs & Maintenance	\$ 8,000	\$ 4,733	\$ 7,000	\$ 8,000	0.00%



Account Number	Description	2017 Budget	2017 Year-to-Date	2017 Projected Year-End	2018 Proposed Budget	% Change '17 to '18
01-30-437375	Snow/Ice Equipment-Repairs & Maintenance	\$ 60,000	\$ 43,966	\$ 50,000	\$ 60,000	0.00%
<b>Total Repairs of Tools &amp; Machinery</b>		<b>\$ 68,000</b>	<b>\$ 48,699</b>	<b>\$ 57,000</b>	<b>\$ 68,000</b>	<b>0.00%</b>
<b>E38</b>	<b>Maintenance &amp; Repair of Roads</b>					
01-30-438245	Guide Rails	\$ 2,000	\$ 900	\$ 2,000	\$ 2,000	0.00%
01-30-438372	Street-Repairs & Maintenance	\$ 68,100	\$ 19,748	\$ 32,000	\$ 45,054	-33.84%
01-30-438450	Mowing	\$ 10,000	\$ 6,750	\$ 6,750	\$ 9,390	-6.10%
<b>Total Maintenance &amp; Repair of Roads</b>		<b>\$ 80,100</b>	<b>\$ 27,398</b>	<b>\$ 40,750</b>	<b>\$ 56,444</b>	<b>-29.53%</b>
<b>E39</b>	<b>Road Program</b>					
01-30-439307	Engineering-Prior Year Road Program	\$ 2,000	\$ 1,649	\$ 1,649	\$ 2,000	0.00%
01-30-439313	Engineering-Current Year Road Program	\$ 140,000	\$ 96,329	\$ 125,000	\$ 140,000	0.00%
01-30-439600	Road Program-Current Year	\$ 1,915,000	\$ 864,408	\$ 1,915,000	\$ 1,915,000	0.00%
01-30-439601	Road Program-Prior Year	\$ -	\$ -	\$ -	\$ -	0.00%
<b>Total Road Program</b>		<b>\$ 2,057,000</b>	<b>\$ 962,386</b>	<b>\$ 2,041,649</b>	<b>\$ 2,057,000</b>	<b>0.00%</b>
<b>E51</b>	<b>Culture-Recreation Administration</b>					
01-50-451120	Salary-Parks-PW Seasonal	\$ 146,846	\$ 138,414	\$ 146,846	\$ 152,093	3.03%
01-50-451158	Long Term Care Insurance-Park	\$ 762	\$ 708	\$ 762	\$ 692	-9.19%
01-50-451180	Overtime-Park	\$ 2,500	\$ 2,882	\$ 2,882	\$ 2,800	12.00%
01-50-451189	Supplemental Income-Park	\$ -	\$ -	\$ -	\$ 875	0.00%
01-50-451190	Life Insurance-Park	\$ 405	\$ 398	\$ 405	\$ 405	0.00%
01-50-451192	FICA-Employer Paid-Park	\$ 9,260	\$ 8,589	\$ 9,260	\$ 9,604	3.19%
01-50-451193	Medicare-Employer Paid-Park	\$ 2,197	\$ 2,009	\$ 2,197	\$ 2,247	1.78%
01-50-451194	Unemployment Comp-Employer Paid-Park	\$ 903	\$ 394	\$ 903	\$ 476	-47.29%
01-50-451196	Health Insurance-Park	\$ 24,140	\$ 23,932	\$ 24,140	\$ 17,083	-29.23%
01-50-451197	Pension-Park	\$ 17,634	\$ 16,706	\$ 17,634	\$ 18,250	2.95%
01-50-451198	STD Insurance-Park	\$ 383	\$ 373	\$ 383	\$ 382	-0.26%
01-50-451199	LTD Insurance-Park	\$ 522	\$ 512	\$ 522	\$ 522	0.00%
01-50-451247	Community Day	\$ 28,375	\$ 27,018	\$ 27,018	\$ 28,000	-1.32%

Account Number	Description	2017 Budget	2017 Year-to-Date	2017 Projected Year-End	2018 Proposed Budget	% Change '17 to '18
01-50-451331	Travel	\$ 75	\$ -	\$ 75	\$ 75	0.00%
01-50-451420	Dues, Subscriptions, Permits	\$ 100	\$ 400	\$ 400	\$ 425	325.00%
01-50-451460	Meetings, Conferences and Training	\$ 300	\$ 75	\$ 75	\$ 150	-50.00%
01-50-451471	Employment Testing	\$ 80	\$ 94	\$ 94	\$ 94	17.50%
<b>Total Culture-Recreation Administration</b>		<b>\$ 234,482</b>	<b>\$ 222,503</b>	<b>\$ 233,596</b>	<b>\$ 234,173</b>	<b>-0.54%</b>
<b>E52</b>	<b>Pine Community Center</b>					
01-60-452150	Salary-Community Center	\$ 232,117	\$ 196,407	\$ 232,117	\$ 270,995	16.41%
01-60-452123	Personal Trainer-PCC	\$ 13,000	\$ 6,866	\$ 13,000	\$ 15,600	20.00%
01-60-452124	Senior Health Employees	\$ -	\$ -	\$ -	\$ -	0.00%
01-60-452125	Summer Recreation Employees	\$ 8,861	\$ 8,247	\$ 8,861	\$ 9,630	8.68%
01-60-452126	Program Instructor Employees	\$ 26,684	\$ 22,585	\$ 26,684	\$ 37,988	42.36%
01-60-452131	Part-Time PCC Employees	\$ 154,236	\$ 93,950	\$ 154,236	\$ 161,881	4.96%
01-60-452158	Long Term Care Insurance-PCC	\$ 1,140	\$ 948	\$ 1,140	\$ 1,306	14.56%
01-60-452180	Overtime-PCC	\$ 2,200	\$ 1,640	\$ 2,200	\$ 2,800	27.27%
01-60-452188	Service Awards, Ceremonies-PCC	\$ 100	\$ -	\$ 100	\$ 100	0.00%
01-60-452189	Supplemental Income-PCC	\$ -	\$ -	\$ -	\$ -	0.00%
01-60-452190	Life Insurance-PCC	\$ 990	\$ 908	\$ 990	\$ 1,170	18.18%
01-60-452192	FICA-Employer Paid-PCC	\$ 27,047	\$ 20,432	\$ 27,047	\$ 30,935	14.19%
01-60-452193	Medicare-Employer Paid-PCC	\$ 6,336	\$ 4,779	\$ 6,336	\$ 7,369	16.13%
01-60-452194	Unemployment Comp-Employer Paid-PCC	\$ 9,514	\$ 7,014	\$ 9,514	\$ 5,513	-42.05%
01-60-452196	Health Insurance-PCC	\$ 40,850	\$ 37,504	\$ 40,850	\$ 58,475	42.21%
01-60-452197	Pension-PCC	\$ 28,119	\$ 24,917	\$ 28,119	\$ 32,856	16.50%
01-60-452198	STD Insurance-PCC	\$ 935	\$ 853	\$ 935	\$ 1,105	18.18%
01-60-452199	LTD Insurance-PCC	\$ 1,276	\$ 1,169	\$ 1,276	\$ 1,508	18.18%
01-60-452210	Office Supplies-PCC	\$ 2,300	\$ 2,226	\$ 3,100	\$ 2,800	21.74%
01-60-452220	Operating Supplies-PCC	\$ 13,850	\$ 10,866	\$ 13,800	\$ 14,050	1.44%
01-60-452236	Building Maintenance-PCC	\$ 49,675	\$ 24,852	\$ 49,675	\$ 49,305	-0.74%
01-60-452238	Uniforms-PCC	\$ 1,000	\$ 828	\$ 1,000	\$ 1,200	20.00%
01-60-452247	Program Supplies-PCC	\$ 3,340	\$ 1,290	\$ 3,000	\$ 4,040	20.96%
01-60-452249	IC-Senior Health & Supplies	\$ 2,204	\$ 1,676	\$ 2,204	\$ 2,124	-3.63%
01-60-452250	Summer Recreation Program Supplies	\$ 4,830	\$ 3,400	\$ 3,400	\$ 4,200	-13.04%

Account Number	Description	2017 Budget	2017 Year-to-Date	2017 Projected Year-End	2018 Proposed Budget	% Change '17 to '18
01-60-452251	Special Events Supplies-PCC	\$ 11,200	\$ 7,123	\$ 11,200	\$ 11,020	-1.61%
01-60-452252	Capital Campaign Expense-PCC	\$ -	\$ -	\$ -	\$ -	0.00%
01-60-452253	Capital Campaign Expense-Bricks-PCC	\$ -	\$ -	\$ -	\$ -	0.00%
01-60-452260	Fitness Equipment-PCC	\$ 1,825	\$ 1,211	\$ 1,825	\$ 2,010	10.14%
01-60-452261	Small Purchases-No Bid Required	\$ 4,194	\$ 4,753	\$ 5,000	\$ 8,850	111.02%
01-60-452270	Computer Hardware Maintenance-PCC	\$ 500	\$ 28	\$ 500	\$ 800	60.00%
01-60-452271	Software-PCC	\$ 600	\$ 2,083	\$ 2,683	\$ 2,683	347.17%
01-60-452272	ActiveNet Service Fees-PCC	\$ 29,500	\$ 26,154	\$ 29,500	\$ 30,000	1.69%
01-60-452301	IC-Personal Trainers	\$ -	\$ -	\$ -	\$ -	0.00%
01-60-452302	IC-Program Fees	\$ 9,520	\$ 5,066	\$ 7,000	\$ 6,740	-29.20%
01-60-452313	Engineering Plan Design-PCC	\$ 1,200	\$ -	\$ -	\$ 1,200	0.00%
01-60-452314	Legal Servies-PCC	\$ 1,200	\$ 50	\$ 500	\$ 1,200	0.00%
01-60-452331	Travel-PCC	\$ 200	\$ 91	\$ 200	\$ 200	0.00%
01-60-452341	Advertising & Marketing-PCC	\$ 1,500	\$ 74	\$ 1,500	\$ 1,500	0.00%
01-60-452342	Printing-PCC	\$ 12,150	\$ 436	\$ 8,000	\$ 11,035	-9.18%
01-60-452351	Property & Liability Insurance-PCC	\$ 30,500	\$ 33,374	\$ 33,374	\$ 33,960	11.34%
01-60-452361	Electricity-PCC	\$ 63,000	\$ 52,736	\$ 63,000	\$ 63,000	0.00%
01-60-452362	Gas-PCC	\$ 6,500	\$ 3,812	\$ 6,500	\$ 6,500	0.00%
01-60-452366	Water & Sewer Service-PCC	\$ 4,500	\$ 3,864	\$ 5,200	\$ 5,200	15.56%
01-60-452384	Equipment Rental-PCC	\$ 300	\$ 420	\$ -	\$ 300	0.00%
01-60-452401	Program Refund-PCC	\$ -	\$ -	\$ -	\$ -	0.00%
01-60-452420	Dues and Subscriptions-PCC	\$ 500	\$ 123	\$ 200	\$ 200	-60.00%
01-60-452434	Membership Refunds	\$ -	\$ -	\$ -	\$ -	0.00%
01-60-452460	Meetings, Conferences and Training-PCC	\$ 3,250	\$ 200	\$ 800	\$ 3,300	1.54%
01-60-452471	Employee Testing and Clearances	\$ 1,000	\$ 470	\$ 500	\$ 700	-30.00%
01-60-452480	Point of Sale Purchase-PCC	\$ 200	\$ 18	\$ 100	\$ 125	-37.50%
01-60-452600	Capital Purchase-PCC	\$ 54,730	\$ 26,977	\$ 47,000	\$ 168,600	208.06%
01-60-452700	Capital Construction-PCC	\$ -	\$ -	\$ -	\$ 72,550	0.00%
01-60-452999	Cash Over and Short-PCC	\$ -	\$ -	\$ -	\$ -	0.00%
01-60-452321	Telephone Charges-PCC	\$ 9,000	\$ 6,759	\$ 7,500	\$ 3,490	-61.22%
<b>Total Pine Community Center</b>		<b>\$ 877,673</b>	<b>\$ 649,180</b>	<b>\$ 861,666</b>	<b>\$ 1,152,113</b>	<b>31.12%</b>

Account Number	Description	2017 Budget	2017 Year-to-Date	2017 Projected Year-End	2018 Proposed Budget	% Change '17 to '18
<b>E54</b>	<b>Parks</b>					
01-50-454247	Operating & Maintenance-Park	\$ 34,210	\$ 18,108	\$ 30,000	\$ 35,960	5.12%
01-50-454260	Small Purchases-Park	\$ 6,120	\$ 3,294	\$ 6,100	\$ 4,750	-22.39%
01-50-454313	Engineering & Consulting Services	\$ 2,500	\$ 205	\$ 1,000	\$ 2,500	0.00%
01-50-454361	Electricity-Park	\$ 3,500	\$ 2,802	\$ 3,500	\$ 3,500	0.00%
01-50-454366	Water & Sewer Service-Park	\$ 800	\$ 695	\$ 900	\$ 1,100	37.50%
01-50-454374	Repairs & Maintenance-Park	\$ 16,250	\$ 3,118	\$ 8,000	\$ 18,400	13.23%
01-50-454384	Equipment Rental-Park	\$ 850	\$ -	\$ -	\$ 500	-41.18%
01-50-454450	Mowing-Park	\$ 4,800	\$ 4,500	\$ 4,500	\$ 6,360	32.50%
01-50-454600	Capital Construction-Park Development	\$ -	\$ (720)	\$ (720)	\$ 275,000	0.00%
01-50-454700	Capital Purchase-Park	\$ -	\$ -	\$ -	\$ 26,000	0.00%
01-50-454701	Land Acquisition-Park	\$ -	\$ -	\$ -	\$ -	0.00%
	<b>Total Parks</b>	<b>\$ 69,030</b>	<b>\$ 32,001</b>	<b>\$ 53,280</b>	<b>\$ 374,070</b>	<b>441.89%</b>
<b>E56</b>	<b>Northern Tier Library</b>					
01-00-456540	Library Operation Expense	\$ 244,260	\$ 244,260	\$ 244,260	\$ 265,183	8.57%
	<b>Total Northern Tier Library</b>	<b>\$ 244,260</b>	<b>\$ 244,260</b>	<b>\$ 244,260</b>	<b>\$ 265,183</b>	<b>8.57%</b>
<b>E83</b>	<b>Pension Fund Contribution</b>					
01-90-483530	Pension-Police	\$ 102,691	\$ -	\$ -	\$ -	-100.00%
	<b>Total Pension Fund Contribution</b>	<b>\$ 102,691</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-100.00%</b>
<b>E84</b>	<b>Worker's Compensation Insurance</b>					
01-00-484000	Worker's Compensation	\$ 59,436	\$ 54,932	\$ 60,000	\$ 65,340	9.93%
	<b>Total Worker's Compensation Insurance</b>	<b>\$ 59,436</b>	<b>\$ 54,932</b>	<b>\$ 60,000</b>	<b>\$ 65,340</b>	<b>9.93%</b>

Account Number	Description	2017 Budget	2017 Year-to-Date	2017 Projected Year-End	2018 Proposed Budget	% Change '17 to '18
<b>E86</b>	<b>Insurance-Casualty &amp; Surety</b>					
01-00-486351	Property and Casualty	\$ 20,632	\$ 20,270	\$ 20,500	\$ 22,717	10.11%
01-00-486352	Liability Insurance	\$ 16,443	\$ 11,990	\$ 12,500	\$ 12,392	-24.64%
01-00-486353	Public Official and Employee Bonding	\$ 5,559	\$ 2,213	\$ 5,559	\$ 5,493	-1.19%
	<b>Total Insurance-Casualty &amp; Surety</b>	<b>\$ 42,634</b>	<b>\$ 34,473</b>	<b>\$ 38,559</b>	<b>\$ 40,602</b>	<b>-4.77%</b>
<b>E87</b>	<b>Health Insurance Benefit</b>					
01-00-487356	Healthcare Deductible-Current Year	\$ 130,000	\$ 49,406	\$ 90,000	\$ 149,500	12.50%
01-00-487357	Healthcare Deductible-Prior Year	\$ 3,000	\$ 1,948	\$ 1,948	\$ 3,000	0.00%
	<b>Total Health Insurance Benefit</b>	<b>\$ 133,000</b>	<b>\$ 51,354</b>	<b>\$ 91,948</b>	<b>\$ 152,500</b>	<b>12.22%</b>
<b>E91</b>	<b>Refunds of Prior Year Revenues</b>					
01-00-491430	Real Estate Tax Current Year Refund	\$ 20,000	\$ 12,038	\$ 20,000	\$ 20,000	0.00%
01-00-491431	Real Estate Tax Prior Year Refund	\$ 25,736	\$ 2,477	\$ 18,000	\$ 19,000	-26.17%
01-00-491432	Mercantile/Business Privilege Tax Refund	\$ 25,000	\$ 10,266	\$ 10,266	\$ 25,000	0.00%
01-20-491472	Refund of Permits	\$ -	\$ -	\$ -	\$ -	0.00%
01-20-491473	Refund-Zoning Fee	\$ -	\$ -	\$ -	\$ -	0.00%
01-10-491433	Refund-Prior Year Revenues-Other	\$ -	\$ 20,000	\$ 20,000	\$ -	0.00%
	<b>Total Refunds of Prior Year Revenues</b>	<b>\$ 70,736</b>	<b>\$ 44,781</b>	<b>\$ 68,266</b>	<b>\$ 64,000</b>	<b>-9.52%</b>
<b>E92</b>	<b>Interfund Operating Transfers-Out</b>					
01-00-492004	TR to Transportation Impact Fund	\$ -	\$ -	\$ -	\$ -	0.00%
01-00-492005	TR to Recreation Fund	\$ -	\$ -	\$ -	\$ -	0.00%
01-00-492008	TR to Water Sewer Fund	\$ -	\$ -	\$ -	\$ -	0.00%
01-00-492031	TR to Capital Projects Fund	\$ 1,900,000	\$ 3,900,000	\$ 3,900,000	\$ 2,150,000	13.16%
	<b>Total Interfund Operating Transfers-Out</b>	<b>\$ 1,900,000</b>	<b>\$ 3,900,000</b>	<b>\$ 3,900,000</b>	<b>\$ 2,150,000</b>	<b>13.16%</b>
	<b>Total Expenditures</b>	<b>\$ 11,369,112</b>	<b>\$ 10,651,505</b>	<b>\$ 12,877,742</b>	<b>\$ 12,298,418</b>	<b>7.76%</b>

Account Number	Description	2017 Budget	2017 Year-to-Date	2017 Projected Year-End	2018 Proposed Budget	% Change '17 to '18
	Total Revenues-General Fund	\$ 11,742,907	\$ 11,668,576	\$ 12,406,528	\$ 12,255,505	4.36%
	Total Expenditures-General Fund	\$ 11,369,112	\$ 10,651,505	\$ 12,877,742	\$ 12,298,418	7.76%
	Grand Total-General Fund	\$ 373,795	\$ 1,017,071	\$ (471,214)	\$ (42,913)	-99.02%



**Township of Pine**  
Allegheny County

2018 - Township of Pine Budget Analysis

Transportation Impact Fund

Account Number	Description	2017 Budget	2017 Year-to-Date	2017 Projected Year-End	2018 Requested Budget	% Change '17 to '18
<b>Revenues</b>						
R41	Interest & Dividend Earnings					
04-00-341000	Interest Earnings	\$ 6,000	\$ 8,328	\$ 9,500	\$ 19,700	228.33%
Total Interest & Dividend Earnings		\$ 6,000	\$ 8,328	\$ 9,500	\$ 19,700	228.33%
R83	Special Assessments					
04-00-383400	Impact Fee Revenue	\$ 256,700	\$ 256,184	\$ 260,000	\$ 205,460	-19.96%
Total Special Assessments		\$ 256,700	\$ 256,184	\$ 260,000	\$ 205,460	-19.96%
R92	Interfund Operating Transfers In					
04-00-392001	TR from General Fund	\$ -	\$ -	\$ -	\$ -	0.00%
Total Interfund Operating Transfers In		\$ -	\$ -	\$ -	\$ -	0.00%
<b>Total Revenues</b>		<b>\$ 262,700</b>	<b>\$ 264,512</b>	<b>\$ 269,500</b>	<b>\$ 225,160</b>	<b>-14.29%</b>

Account Number	Description	2017 Budget	2017 Year-to-Date	2017 Projected Year-End	2018 Requested Budget	% Change '17 to '18
	<b>Expenditures</b>					
E33	Traffic Control Devices					
04-00-433313	Engineering Service	\$ 30,000	\$ -	\$ -	\$ 60,000	100.00%
04-00-433700	Capital Purchase -Traffic Signal	\$ 300,000	\$ 1,000	\$ 23,000	\$ 600,000	100.00%
	<b>Total Public Works-Highways and Roads</b>	<b>\$ 330,000</b>	<b>\$ 1,000</b>	<b>\$ 23,000</b>	<b>\$ 660,000</b>	<b>100.00%</b>
E91	Refunds of Prior Year Revenues					
04-00-491474	Impact Fee Refund	\$ 94,380	\$ 111,800	\$ 111,800	\$ -	-100.00%
	<b>Total Refunds of PY Revenues</b>	<b>\$ 94,380</b>	<b>\$ 111,800</b>	<b>\$ 111,800</b>	<b>\$ -</b>	<b>-100.00%</b>
	<b>Total Expenditures</b>	<b>\$ 424,380</b>	<b>\$ 112,800</b>	<b>\$ 134,800</b>	<b>\$ 660,000</b>	<b>55.52%</b>
	<b>Total Revenues-Trans. Impact Fund</b>	<b>\$ 262,700</b>	<b>\$ 264,512</b>	<b>\$ 269,500</b>	<b>\$ 225,160</b>	<b>-14.29%</b>
	<b>Total Expenditures-Trans. Impact Fund</b>	<b>\$ 424,380</b>	<b>\$ 112,800</b>	<b>\$ 134,800</b>	<b>\$ 660,000</b>	<b>55.52%</b>
	<b>Grand Total-Trans. Impact Fund</b>	<b>\$ (161,680)</b>	<b>\$ 151,712</b>	<b>\$ 134,700</b>	<b>\$ (434,840)</b>	<b>168.95%</b>





2018 - Township of Pine Budget Analysis

Recreation Fund

Account Number	Description	2017 Budget	2017 Year-to-Date	2017 Projected Year-End	2018 Requested Budget	% Change '17 to '18
<b>Revenues</b>						
<b>R41</b>	<b>Interest &amp; Dividend Earnings</b>					
05-50-341000	Interest Earnings	\$ 1,100	\$ 2,751	\$ 3,500	\$ 1,032	-6.18%
	<b>Total Interest &amp; Dividend Earnings</b>	\$ 1,100	\$ 2,751	\$ 3,500	\$ 1,032	-6.18%
<b>R83</b>	<b>Special Assessments</b>					
05-50-383500	Recreation Fee Revenue	\$ 37,500	\$ 28,500	\$ 33,000	\$ 37,500	0.00%
	<b>Total Special Assessments</b>	\$ 37,500	\$ 28,500	\$ 33,000	\$ 37,500	0.00%
<b>R87</b>	<b>Private Contributions</b>					
05-50-387001	Developer Contrib.-In Lieu of Active Recreation	\$ 102,580	\$ 37,264	\$ 37,264	\$ 17,632	-82.81%
05-50-387023	Developer Contribution-Trails	\$ -	\$ -	\$ -	\$ -	0.00%
	<b>Total Private Contributions</b>	\$ 102,580	\$ 37,264	\$ 37,264	\$ 17,632	-82.81%
	<b>Total Revenues</b>	\$ 141,180	\$ 68,515	\$ 73,764	\$ 56,164	-60.22%

Account Number	Description	2017 Budget	2017 Year-to-Date	2017 Projected Year-End	2018 Requested Budget	% Change '17 to '18
	<b>Expenditures</b>					
E54	Parks					
05-50-454600	Capital Construction-Park Development	\$ 428,868	\$ 37,315	\$ 100,000	\$ 203,368	-52.58%
05-50-454700	Capital Purchase-Park	\$ -	\$ -	\$ -	\$ -	0.00%
	<b>Total Parks</b>	\$ 428,868	\$ 37,315	\$ 100,000	\$ 203,368	-52.58%
	<b>Total Expenditures</b>	\$ 428,868	\$ 37,315	\$ 100,000	\$ 203,368	-52.58%
	<b>Total Revenues-Recreation Fund</b>	\$ 141,180	\$ 68,515	\$ 73,764	\$ 56,164	-60.22%
	<b>Total Expenditures-Recreation Fund</b>	\$ 428,868	\$ 37,315	\$ 100,000	\$ 203,368	-52.58%
	<b>Grand Total-Recreation Fund</b>	\$ (287,688)	\$ 31,200	\$ (26,236)	\$ (147,204)	-48.83%



**Township of Pine**  
Allegheny County

2018 - Township of Pine Budget Analysis

Water-Sewer-Stormwater Fund

Account Number	Description	2017 Budget	2017 Year-to-Date	2017 Projected Year-End	2018 Requested Budget	% Change '17 to '18
<b>Revenues</b>						
R41	Interest & Dividend Earnings					
08-00-341000	Interest Earnings	\$ 900	\$ 1,519	\$ 1,500	\$ 1,400	55.56%
<b>Total Interest &amp; Dividend Earnings</b>		<b>\$ 900</b>	<b>\$ 1,519</b>	<b>\$ 1,500</b>	<b>\$ 1,400</b>	<b>55.56%</b>
R54	State Grants					
08-00-354000	State General Grants	\$ -	\$ -	\$ -	\$ 250,000	0.00%
<b>Total State Grants</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 250,000</b>	<b>0.00%</b>
R78	Water-Sewer District Payments					
08-00-378000	Water-Sewer District Payments	\$ 4,786	\$ 5,578	\$ 6,475	\$ 71,840	1401.01%
<b>Total Water-Sewer District Payments</b>		<b>\$ 4,786</b>	<b>\$ 5,578</b>	<b>\$ 6,475</b>	<b>\$ 71,840</b>	<b>1401.01%</b>
R83	Special Assessments					
08-30-383600	MS4-Stormwater Management Assessments	\$ -	\$ -	\$ -	\$ 100,000	0.00%
		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 100,000</b>	<b>0.00%</b>
R87	Private Contributions					
08-00-387010	Developer Contribution	\$ 20,276	\$ 20,276	\$ 20,276	\$ -	-100.00%
<b>Total Private Contributions</b>		<b>\$ 20,276</b>	<b>\$ 20,276</b>	<b>\$ 20,276</b>	<b>\$ -</b>	<b>-100.00%</b>

Account Number	Description	2017 Budget	2017 Year-to-Date	2017 Projected Year-End	2018 Requested Budget	% Change '17 to '18
R92	Interfund Operating Transfers In					
08-00-392001	TR from General Fund	\$ -	\$ -	\$ -	\$ -	0.00%
	<b>Total Interfund Operating Transfers In</b>	\$ -	\$ -	\$ -	\$ -	0.00%
	<b>Total Revenues</b>	\$ 25,962	\$ 27,373	\$ 28,251	\$ 423,240	1530.24%
	<b>Expenditures</b>					
E06	General Government Administration					
08-00-448390	Bank Service Fees	\$ -	\$ -	\$ -	\$ -	0.00%
	<b>Total General Government Admin.</b>	\$ -	\$ -	\$ -	\$ -	0.00%
E29	Sanitary Sewer District					
08-00-429600	Sanitary Sewer District	\$ -	\$ -	\$ -	\$ 330,000	0.00%
	<b>Total Sanitary Sewer District</b>	\$ -	\$ -	\$ -	\$ 330,000	0.00%
E36	Storm Sewers					
08-30-436246	MS4-Stormwater Management Remediation	\$ 125,000	\$ -	\$ -	\$ 125,000	0.00%
	<b>Total Sanitary Sewer District</b>	\$ 125,000	\$ -	\$ -	\$ 125,000	0.00%
	<b>Total Expenditures</b>	\$ 125,000	\$ -	\$ -	\$ 455,000	264.00%
	<b>Total Revenues-Water-Sewer Fund</b>	\$ 25,962	\$ 27,373	\$ 28,251	\$ 423,240	1530.24%
	<b>Total Expenditures-Water-Sewer Fund</b>	\$ 125,000	\$ -	\$ -	\$ 455,000	264.00%
	<b>Grand Total-Water-Sewer Fund</b>	\$ (99,038)	\$ 27,373	\$ 28,251	\$ (31,760)	-67.93%



2018 - Township of Pine Budget Analysis

Capital Projects Fund

Account Number	Description	2017 Budget	2017 Year-to-Date	2017 Projected Year-End	2018 Requested Budget	% Change '17 to '18
<b>Revenues</b>						
<b>R41</b>	<b>Interest &amp; Dividend Earnings</b>					
31-00-341000	Interest Earnings (includes Certificates of Deposit)	\$ 40,800	\$ 57,797	\$ 75,000	\$ 121,700	198.28%
<b>Total Interest &amp; Dividend Earnings</b>		<b>\$ 40,800</b>	<b>\$ 57,797</b>	<b>\$ 75,000</b>	<b>\$ 121,700</b>	<b>198.28%</b>
<b>R87</b>	<b>Private Contributions</b>					
31-00-387022	Developer Contrib. -In Lieu of Sidewalks	\$ 8,688	\$ 33,750	\$ 33,750	\$ 4,740	-45.44%
31-00-387024	Developer Contribution-Tree Mitigation	\$ 65,606	\$ -	\$ -	\$ 65,606	0.00%
31-00-387031	Contributions-Private Sources	\$ -	\$ -	\$ -	\$ -	0.00%
<b>Total Private Contributions</b>		<b>\$ 74,294</b>	<b>\$ 33,750</b>	<b>\$ 33,750</b>	<b>\$ 70,346</b>	<b>-5.31%</b>
<b>R92</b>	<b>Interfund Operating Transfers In</b>					
31-00-392001	TR from General Fund	\$ 1,900,000	\$ 3,900,000	\$ 3,900,000	\$ 2,150,000	13.16%
<b>Total Interfund Operating Transfers In</b>		<b>\$ 1,900,000</b>	<b>\$ 3,900,000</b>	<b>\$ 3,900,000</b>	<b>\$ 2,150,000</b>	<b>13.16%</b>
<b>Total Revenues</b>		<b>\$ 2,015,094</b>	<b>\$ 3,991,547</b>	<b>\$ 4,008,750</b>	<b>\$ 2,342,046</b>	<b>16.23%</b>
<b>Expenditures</b>						
<b>E06</b>	<b>General Government Administration</b>					
31-00-406310	Service Fees	\$ -	\$ -	\$ -	\$ -	0.00%
31-10-406600	Capital Construction-General	\$ 8,000	\$ -	\$ -	\$ -	0.00%
31-10-406700	Capital Purchase-General	\$ 8,000	\$ 6,536	\$ 8,000	\$ -	-100.00%

Account Number	Description	2017 Budget	2017 Year-to-Date	2017 Projected Year-End	2018 Requested Budget	% Change '17 to '18
<b>Total General Government Admin.</b>		\$ 16,000	\$ 6,536	\$ 8,000	\$ -	-100.00%
<b>E09</b>	<b>Government Buildings and Plant</b>					
31-10-409600	Capital Construction-Municipal Building	\$ -	\$ -	\$ -	\$ 79,000	0.00%
31-10-409700	Capital Purchase-Municipal Building	\$ -	\$ -	\$ -	\$ -	0.00%
<b>Total Government Buildings and Plant</b>		\$ -	\$ -	\$ -	\$ 79,000	0.00%
<b>E11</b>	<b>Public Safety - Fire</b>					
31-40-411530	Contribution - Fire Dept.Capital Replacement	\$ -	\$ -	\$ -	\$ -	0.00%
<b>Total Public Safety - Fire</b>		\$ -	\$ -	\$ -	\$ -	0.00%
<b>E30</b>	<b>Public Works-Highways and Roads.</b>					
31-30-430600	Capital Construction - PW	\$ 1,164,477	\$ 891,689	\$ 1,164,500	\$ 186,645	-83.97%
31-30-430700	Capital Purchase - PW	\$ 202,500	\$ 213,651	\$ 220,000	\$ 12,500	-93.83%
<b>Total Public Works-Highways and Roads</b>		\$ 1,366,977	\$ 1,105,340	\$ 1,384,500	\$ 199,145	-85.43%
<b>E52</b>	<b>Pine Community Center</b>					
31-60-452600	Capital Construction-PCC	\$ 75,000	\$ 3,636	\$ 75,000	\$ 10,000	-86.67%
31-60-452700	Capital Purchase-PCC	\$ 46,320	\$ 42,919	\$ 42,919	\$ -	-100.00%
<b>Total Pine Community Center</b>		\$ 121,320	\$ 46,555	\$ 117,919	\$ 10,000	-91.76%
<b>E54</b>	<b>Parks</b>					
31-50-454600	Capital Construction-Park Development	\$ -	\$ -	\$ -	\$ -	0.00%
31-50-454700	Capital Purchase-Park	\$ 30,000	\$ 9,358	\$ 27,000	\$ -	-100.00%
31-50-454701	Land Acquisition-Park	\$ -	\$ -	\$ -	\$ -	0.00%
<b>Total Parks</b>		\$ 30,000	\$ 9,358	\$ 27,000	\$ -	-100.00%
<b>Total Expenditures</b>		\$ 1,534,297	\$ 1,167,789	\$ 1,537,419	\$ 288,145	-81.22%

Account Number	Description	2017 Budget	2017 Year-to-Date	2017 Projected Year-End	2018 Requested Budget	% Change '17 to '18
	Total Revenues-Cap Proj. Fund	\$ 2,015,094	\$ 3,991,547	\$ 4,008,750	\$ 2,342,046	16.23%
	Total Expenditures-Cap.Proj. Fund	\$ 1,534,297	\$ 1,167,789	\$ 1,537,419	\$ 288,145	-81.22%
	Grand Total-Cap.Proj. Fund	\$ 480,797	\$ 2,823,758	\$ 2,471,331	\$ 2,053,901	327.19%



2018 - Township of Pine Budget Analysis

Highway Aid Fund

Account Number	Description	2017 Budget	2017 Year-to-Date	2017 Projected Year-End	2018 Requested Budget	% Change '17 to '18
<b>Revenues</b>						
R41	Interest & Dividend Earnings					
35-00-341000	Interest Earnings	\$ 400	\$ 1,147	\$ 1,150	\$ 1,140	185.00%
	<b>Total Interest &amp; Dividend Earnings</b>	\$ 400	\$ 1,147	\$ 1,150	\$ 1,140	185.00%
R55	State Shared Revenue					
35-30-355002	Liquid Fuels Allocation	\$ 405,477	\$ 423,002	\$ 423,002	\$ 435,956	7.52%
	<b>Total State Shared Revenue</b>	\$ 405,477	\$ 423,002	\$ 423,002	\$ 435,956	7.52%
	<b>Total Revenues</b>	\$ 405,877	\$ 424,150	\$ 424,152	\$ 437,096	7.69%
<b>Expenditures</b>						
E06	General Government Administration					
35-00-406310	Service Fees	\$ -	\$ -	\$ -	\$ -	0.00%
	<b>Total General Government Admin.</b>	\$ -	\$ -	\$ -	\$ -	0.00%
E30	Public Works-Highways & Roads					
35-30-430700	Capital Purchase - Public Works	\$ -	\$ 84,600	\$ 84,600	\$ -	0.00%
	<b>Total Public Works-Highways &amp; Roads</b>	\$ -	\$ 84,600	\$ 84,600	\$ -	0.00%



Account Number	Description	2017 Budget	2017 Year-to-Date	2017 Projected Year-End	2018 Requested Budget	% Change '17 to '18
E32	Winter Maintenance					
35-30-432245	Salt	\$ 405,477	\$ 301,763	\$ 301,763	\$ 414,050	2.11%
	Total Winter Maintenance	\$ 405,477	\$ 301,763	\$ 301,763	\$ 414,050	2.11%
E38	Maintenance & Repair of Roads					
35-30-438372	Street-Repairs & Maintenance	\$ -	\$ 37,804	\$ 37,804	\$ 23,046	0.00%
	Total Maintenance & Repair of Roads	\$ -	\$ 37,804	\$ 37,804	\$ 23,046	0.00%
	<b>Total Expenditures</b>	<b>\$ 405,477</b>	<b>\$ 424,167</b>	<b>\$ 424,167</b>	<b>\$ 437,096</b>	<b>7.80%</b>
	<b>Total Revenues-Highway Aid Fund</b>	<b>\$ 405,877</b>	<b>\$ 424,150</b>	<b>\$ 424,152</b>	<b>\$ 437,096</b>	<b>7.69%</b>
	<b>Total Expenditures-Highway Aid Fund</b>	<b>\$ 405,477</b>	<b>\$ 424,167</b>	<b>\$ 424,167</b>	<b>\$ 437,096</b>	<b>7.80%</b>
	<b>Grand Total-Highway Aid Fund</b>	<b>\$ 400</b>	<b>\$ (17)</b>	<b>\$ (15)</b>	<b>\$ -</b>	<b>-100.00%</b>