

TOWNSHIP OF MOON 2015 Preliminary BUDGET

(Adopted: 11/24/2014)

2014 BOARD OF SUPERVISORS
James Vitale, Chairperson
Andrew M. Gribben, Vice Chairperson
Marvin D. Eicher
John A. Hertzner
Joseph Wise

**TOWNSHIP OF MOON
GENERAL FUND
2015 Preliminary Budget (11/24/2014)
REVENUE AND EXPENDITURE SUMMARY**

	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 Approved Budget	2014 YTC	2015 RECOMMENDED	% of TOTAL	% Increase Prev. YR
REVENUE									
REAL ESTATE TAXES	\$ 5,445,940.17	\$ 5,241,435.00	\$ 5,325,604.03	\$ 4,792,876.79	\$ 5,420,000.00	\$ 5,554,106.08	\$ 5,495,000.00	43.44%	1.4%
LOCAL ENABLING TAXES	3,974,839.45	4,692,554.98	5,868,788.89	6,159,333.51	4,646,500.00	5,777,255.44	4,641,500.00	36.69%	-0.1%
LICENSES & PERMITS	513,244.61	550,004.72	576,607.48	602,302.59	575,300.00	610,012.67	575,300.00	4.55%	0.0%
FINES	140,607.36	126,319.05	110,673.32	104,310.72	100,000.00	92,000.41	100,000.00	0.79%	0.0%
INTEREST & RENT	202,036.16	247,735.07	224,551.14	226,257.95	217,142.30	225,040.57	224,142.00	1.77%	3.2%
STATE SHARED REVENUE	547,943.25	693,596.80	493,889.77	522,020.38	463,624.00	493,303.27	468,740.00	3.71%	1.1%
SALES TAX ALLOCATION	301,187.09	291,242.29	326,609.43	366,994.88	300,000.00	387,394.60	325,000.00	2.57%	8.3%
DEPARTMENT EARNINGS	595,251.37	499,017.24	552,453.36	594,738.93	478,600.00	493,709.41	454,900.00	3.60%	-5.0%
MISCELLANEOUS REVENUE	30,278.64	29,950.78	30,203.16	42,794.97	20,400.00	29,470.35	20,400.00	0.16%	0.0%
INTERFUND TRANSFERS	376,635.40	398,438.00	393,669.60	327,548.87	315,708.00	411,470.00	346,100.00	2.74%	9.6%
TOTAL ESTIMATED REVENUE	12,127,963.50	12,770,293.93	13,903,050.18	13,739,179.59	12,537,274.30	14,073,762.79	12,651,082.00	100.00%	
EXPENDITURES									
ADMINISTRATION	\$ 835,826.75	\$ 940,078.28	\$ 933,699.04	\$ 1,074,260.39	\$ 1,124,713.76	\$ 1,052,356.17	\$ 1,128,866.00	8.97%	0.4%
TAX COLLECTION	199,117.96	203,996.37	205,290.98	208,832.05	167,375.00	232,172.33	208,400.00	1.66%	24.5%
POLICE	4,866,251.06	5,211,330.60	5,088,022.43	5,233,609.36	5,341,584.34	5,148,682.30	5,650,329.00	44.87%	5.8%
FIRE PROTECTION	354,063.36	343,614.58	386,459.19	385,596.06	418,973.25	393,889.70	337,100.00	2.68%	-19.5%
COMMUNITY DEVELOPMENT	420,140.13	473,157.44	466,003.61	417,450.09	618,896.50	589,115.53	684,221.00	5.43%	10.6%
HIGHWAY MAINTENANCE	1,600,720.06	1,615,165.23	1,629,771.05	1,681,387.69	1,883,548.50	1,743,982.52	2,094,568.00	16.63%	11.2%
PARKS	889,912.83	939,089.13	976,099.53	983,044.95	1,034,678.89	1,045,267.84	1,097,030.77	8.71%	6.0%
LIBRARY	240,892.98	241,938.66	215,547.79	221,620.85	232,000.00	235,408.84	231,500.00	1.84%	-0.2%
MOONCREST NEIGHBORHOOD	16,445.51	26,806.42	12,713.33	16,316.94	18,100.00	19,930.15	18,100.00	0.14%	0.0%
CABLE TELEVISION	268,184.01	280,665.76	298,469.99	297,812.06	325,209.79	269,931.92	359,420.00	2.85%	10.5%
DEBT SERVICE	753,140.02	785,965.72	869,068.68	748,487.52	980,887.52	750,887.52	749,188.00	5.95%	-23.6%
MISCELLANEOUS	\$209,398.91	\$153,575.66	\$58,427.85	50,394.10	16,000.00	84,130.48	33,000.00	0.26%	106.3%
TOTAL EXPENDITURES	10,654,093.58	11,215,383.85	11,139,573.47	11,318,812.06	12,161,967.55	11,565,755.30	12,591,722.77	100.00%	3.5%
FUND RESERVE (Prior to Capital Reserve Transfer)	1,473,869.92	1,554,910.08	2,763,476.71	2,420,367.53	375,306.75	2,508,007.49	59,359.23		
Capital Reserve Transfer	1,342,577.63	1,031,567.04	1,389,000.00	1,372,500.00	3,000,000.00	3,000,000.00	2,000,000.00		
Increase (Decrease) in Fund Balance Beginning Fund Balance	\$ 131,292.29 3,722,718.91	\$ 523,343.04 3,854,011.20	\$ 1,374,476.71 4,257,354.24	\$ 1,047,867.53 5,631,830.95	\$ (2,624,693.25) 6,679,698.48	\$ (491,992.51) 6,679,698.48	\$ (1,940,640.77) 6,187,705.97		
GENERAL FUND BALANCE	\$ 3,854,011.20	\$ 4,257,354.24	\$ 5,631,830.95	\$ 6,679,698.48	\$ 4,055,005.23	\$ 6,187,705.97	\$ 4,247,065.20		

TOWNSHIP OF MOON
2015 Preliminary Budget (11/24/2014)
REVENUES

ACCT	TITLE	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 Approved Budget	2014 YTC	% Collected vs Budget	2015 Preliminary	2015 Budget % Change
REVENUES										
0301-100	Real Estate Tax - Current General	4,951,768.22	4,911,187.30	5,028,254.44	4,592,476.22	5,000,000.00	5,078,362.55	101.6%	5,000,000.00	0.0%
0301-101	Real Estate Tax - Current Fire	108,846.43	181,970.84	222,726.17	197,512.25	325,000.00	398,288.70	122.6%	400,000.00	23.1%
0301-150	Reassessment refunds/reductions	(15,105.17)	(44,234.24)	(39,519.98)	(134,935.40)	(30,000.00)	(93,191.58)	310.6%	(30,000.00)	0.0%
0301-200	Real Estate Tax - Prior Year	202,717.52	74,968.24	41,919.78	52,735.84	50,000.00	107,649.10	215.3%	50,000.00	0.0%
0301-500	Real Estate Tax - Delinquent	170,725.49	93,743.02	56,286.75	49,019.63	50,000.00	43,014.34	86.0%	50,000.00	0.0%
0301-600	Real Estate Tax- Interim	26,987.68	23,799.84	15,936.87	36,068.25	25,000.00	19,982.97	79.9%	25,000.00	0.0%
Total	Real Estate Taxes	5,445,940.17	5,241,435.00	5,325,604.03	4,792,876.79	5,420,000.00	5,554,106.08	102.5%	5,495,000.00	1.4%
0310-010	Per Capita Tax - Current	61,917.00	64,305.55	64,888.00	65,577.40	60,000.00	63,867.00	106.4%	60,000.00	0.0%
0310-020	Per Capita Tax - Prior Year	1,635.55	104.50	27.50	55.00		66.00	0.0%		0.0%
0310-100	Real Estate Transfers	494,577.70	497,895.06	528,064.10	817,885.08	450,000.00	568,901.71	126.4%	450,000.00	0.0%
0310-200	Earned Income Tax	3,305,913.49	3,901,822.00	5,102,143.06	3,827,259.98	4,000,000.00	4,576,024.12	114.4%	4,000,000.00	0.0%
0310-210	Earned Income Tax - Prior Yr				1,197,093.52		415,890.89	0.0%		0.0%
0310-250	Earned Income Tax - Delinquent	65,185.49	188,001.55	133,152.58	209,384.16	100,000.00	118,061.60	118.1%	100,000.00	0.0%
0310-600	Admissions Tax	12,960.22	12,426.32	14,863.65	18,728.37	10,000.00	11,644.12	116.4%	10,000.00	0.0%
0310-710	Mechanical Devices - Jukebox	2,600.00	2,200.00	2,000.00	1,800.00	1,500.00	2,000.00	133.3%	1,500.00	0.0%
0310-720	Mechanical Devices - Games	30,050.00	25,800.00	23,650.00	21,550.00	25,000.00	20,800.00	83.2%	20,000.00	-20.0%
Total	Local Enabling Taxes	3,974,839.45	4,692,554.98	5,868,788.89	6,159,333.51	4,646,500.00	5,777,255.44	124.3%	4,641,500.00	-0.1%
TOTAL	ALL TAXES	9,420,779.62	9,933,989.98	11,194,392.92	10,952,210.30	10,066,500.00	11,331,361.52	112.6%	10,136,500.00	0.7%
0321-450	Business Licenses	400.00	0.00	400.00	350.00	-	0.00	0.0%	-	0.0%
0321-610	Transient Retailers	425.00	835.00	425.00	540.00	300.00	375.00	125.0%	300.00	0.0%
0321-800	Cable TV Franchise Fees	451,999.01	487,822.61	520,498.08	548,235.39	520,000.00	554,042.47	106.5%	520,000.00	0.0%
0321-810	Cable TV Capital Support Fee	40,215.60	41,306.00	41,254.40	42,479.20	40,000.00	41,055.20	102.6%	40,000.00	0.0%
0322-820	Road Encroachment	20,205.00	20,041.11	14,030.00	10,698.00	15,000.00	14,540.00	96.9%	15,000.00	0.0%
Total	Licenses & Permits	513,244.61	550,004.72	576,607.48	602,302.59	575,300.00	610,012.67	106.0%	575,300.00	0.0%
0331-110	Motor Violations	100,807.19	92,194.30	76,257.25	70,079.58	70,000.00	59,797.94	85.4%	70,000.00	0.0%
0331-120	Ordinance Violations	39,800.17	34,124.75	34,416.07	34,231.14	30,000.00	32,202.47	107.3%	30,000.00	0.0%
Total	Fines	140,607.36	126,319.05	110,673.32	104,310.72	100,000.00	92,000.41	92.0%	100,000.00	0.0%

TOWNSHIP OF MOON
2015 Preliminary Budget (11/24/2014)
REVENUES

ACCT	TITLE	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 Approved Budget	2014 YTC	% Collected vs Budget	2015 Preliminary	2015 Budget % Change
0341-000	Interest Earnings	13,888.67	11,440.72	7,052.65	4,755.37	5,000.00	3,246.21	64.9%	5,000.00	0.0%
0342-200	Rental of Buildings	6,760.97	51,956.58	50,356.20	54,360.29	45,000.00	54,652.07	121.4%	52,000.00	15.6%
0342-300	Lease - MTRA	181,386.52	184,337.77	167,142.29	167,142.29	167,142.30	167,142.29	100.0%	167,142.00	0.0%
Total	Interest & Rent	202,036.16	247,735.07	224,551.14	226,257.95	217,142.30	225,040.57	103.6%	224,142.00	3.2%
0354-010	LCB Grant						0.00	0.0%		0.0%
0354-020	DARE Grant	200.00	2,810.00	200.00	1,216.58		750.00	100.0%		0.0%
0354-036	NCHSN-Smooth Operator Grant	17,244.50	11,499.37	10,146.80	10,000.00		7,915.86	100.0%		0.0%
0354-030	Snow Removal	58,061.15	53,492.56	46,254.34	58,936.62	45,874.00	54,133.59	118.0%	46,120.00	0.5%
0355-130	County Snow Removal	23,297.60	9,729.84	10,021.71	10,322.38	10,500.00	9,581.66	91.3%	9,870.00	-6.0%
0354-099	PEMA	37,544.86					0.00	100.0%		0.0%
0355-010	Public Utility Tax	14,193.41	14,364.99	14,936.29	16,154.71	16,000.00	15,941.44	99.6%	16,000.00	0.0%
0355-020	Interchange Utility Reimbursement	24,531.74	8,051.93	15,497.98	25,255.54	10,000.00	23,564.32	235.6%	15,000.00	50.0%
0355-050	MEIT Insurance Subsidy	22,720.55	19,548.13	23,990.13	16,771.77	15,000.00	13,177.47	87.8%	15,000.00	0.0%
0355-060	PA One Call Municipal Rebate	610.23	562.00	425.89	578.55	750.00	464.30	61.9%	750.00	0.0%
0355-070	PSATS UC Dividends				1,130.03		2,049.27	100.0%	1,000.00	100.0%
0355-450	Reimbursement Crossing Guards	26,759.50	15,187.78	6,981.76	7,374.50	6,000.00	4,161.48	69.4%	6,000.00	0.0%
0355-080	Beverage Licenses	8,700.00	9,600.00	11,100.00	9,000.00	9,500.00	9,000.00	94.7%	9,000.00	-5.3%
0355-120	Act 205 State Pension Aid	314,079.71	548,750.20	354,334.87	365,279.70	350,000.00	352,563.88	100.7%	350,000.00	0.0%
Total	State Shared Revenue	547,943.25	693,596.80	493,889.77	522,020.38	463,624.00	493,303.27	106.4%	468,740.00	1.1%
0357-050	Sales Tax Allocation	301,187.09	291,242.29	326,609.43	366,994.88	300,000.00	387,394.60	129.1%	325,000.00	8.3%
Total	Operating Grants	301,187.09	291,242.29	326,609.43	366,994.88	300,000.00	387,394.60	129.1%	325,000.00	8.3%
0361-340	Zoning Hearings	3,250.00	1,593.04	2,125.00	(50.00)	2,000.00	5,006.63	250.3%	2,000.00	0.0%
0361-350	Filing Fees-Land Development	14,722.50	9,649.35	15,377.93	10,792.05	10,000.00	7,933.50	79.3%	10,000.00	0.0%
0361-510	Sale of Maps	453.89	603.77	174.90	238.00	250.00	75.00	30.0%	250.00	0.0%
0361-520	Misc. - Sale of Ordinances	90.00	20.00		370.00	250.00	220.00	88.0%	250.00	0.0%
0361-530	Right-To-Know Collections	250.52	116.92	43.70	118.84	250.00	99.08	39.6%	250.00	0.0%
0362-110	Police - Accident Reports	10,720.00	10,900.00	11,710.00	9,675.00	11,000.00	10,178.89	92.5%	11,000.00	0.0%
0362-120	Police - Alarm Fees	8,775.00	7,250.00	7,675.00	10,325.00	7,500.00	7,627.78	101.7%	7,500.00	0.0%
0362-140	Police - Dispatch Services	2,453.00	2,464.00	2,376.00	10,436.50	10,500.00	10,552.00	100.5%	10,500.00	0.0%
0362-150	Police- Reimbursable Overtime	105,419.72	61,077.46	41,624.40	45,921.22	75,000.00	36,309.82	48.4%	50,000.00	-33.3%
0362-170	DOJ Proceeds				10,544.00	17,100.00	111,925.50	654.5%	17,100.00	0.0%

TOWNSHIP OF MOON
2015 Preliminary Budget (11/24/2014)

REVENUES

ACCT	TITLE	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 Approved Budget	2014 YTC	% Collected vs Budget	2015 Preliminary	2015 Budget % Change
0362-171	Federal / State Funds	114,248.00	96,889.00	104,007.00	94,583.00	37,500.00	29,448.86	78.5%	37,500.00	0.0%
0362-410	Building Permits	172,794.77	140,484.84	197,404.36	224,481.10	175,000.00	103,063.11	58.9%	175,000.00	0.0%
0362-411	Reinspection Fees	640.00	320.00	840.00	680.00	500.00	1,160.00	232.0%	500.00	0.0%
0362-415	DCED Building Permit Charge	(284.00)	36.00	(48.00)	56.00	-	0.00	0.0%	-	0.0%
0362-420	Electric Inspection Fees	12,928.93	9,161.45	11,310.37	14,869.91	10,000.00	7,789.61	77.9%	10,000.00	0.0%
0362-430	Rental Inspection Fees	1,080.00	1,290.00	920.00	1,290.00	500.00	740.00	148.0%	500.00	0.0%
0362-440	Recycling Rebate			2,543.53	2,535.05	2,000.00	3,279.52	164.0%	2,000.00	0.0%
0362-450	Act 13 Reimbursement			554.32	1,010.92	1,000.00	5,298.14	529.8%	1,000.00	0.0%
0367-401	Rec. Fac. - Park Shelters	17,465.00	17,915.00	17,615.00	19,595.00	17,000.00	19,277.00	113.4%	17,000.00	0.0%
0367-402	Rec. Fac. - ABC Permits	3,240.00	4,650.00	4,440.00	5,100.00	4,000.00	5,028.75	125.7%	4,000.00	0.0%
0367-403	Rec. Fac. - Robin Hill	17,765.00	34,275.00	27,555.00	28,385.00	25,000.00	32,635.00	130.5%	25,000.00	0.0%
0367-405	Rentals-Mooncrest	1,040.00	875.00			-	0.00	0.0%	-	0.0%
0367-406	Recreational Programming	62,051.35	62,198.93	81,984.27	81,060.17	65,000.00	76,633.62	117.9%	65,000.00	0.0%
0367-407	Parks Gifts & Fundraising	15,924.00	17,750.00	15,451.07	12,875.00	1,000.00	12,489.43	1248.9%	1,000.00	0.0%
0367-410	Park Concessions	2,479.92	2,352.80	2,201.00	2,812.17	2,000.00	1,896.00	94.8%	2,000.00	0.0%
0367-411	Rental - Athletic Facilities	1,525.00	625.00	1,385.00	2,975.00	1,500.00	2,175.00	145.0%	1,500.00	0.0%
0367-412	Farmer's Market						1,287.17	100.0%	1,300.00	100.0%
0367-470	Meeting Costs-Reimbursable		600.00		1,000.00	750.00	600.00		750.00	0.0%
0367-500	Administrative Svcs. - Reimbursement	20,558.77	11,779.68	925.52		-	0.00	0.0%	-	0.0%
0367-800	CATV Sponsorship	5,660.00	4,140.00	2,175.00	3,060.00	2,000.00	980.00	49.0%	2,000.00	0.0%
0370-000	Township Gifts / Donations						0.00	0.0%		0.0%
Total	Departmental Earnings	\$595,251.37	\$499,017.24	\$552,453.36	\$594,738.93	478,600.00	\$493,709.41	103.2%	454,900.00	-5.0%
0380-010	Miscellaneous Revenue	2,008.11	865.09	303.48	149.17	500.00	1,838.94	367.8%	500.00	0.0%
0383-110	Lien Letters	8,835.00	9,130.00	10,230.00	11,520.00	8,500.00	9,425.00	110.9%	8,500.00	0.0%
0391-000	Sale of Township Property	2,689.50	5,904.33	4,731.89	397.30	2,000.00	1,955.83	97.8%	2,000.00	0.0%
0391-010	Sale/Replacement Street Signs	1,411.23	3,091.50	835.95	484.64	1,000.00	1,536.25	153.6%	1,000.00	0.0%
0391-020	Bus Shelter Revenue	8,400.00	8,400.00	8,400.00	8,400.00	8,400.00	8,400.00	100.0%	8,400.00	0.0%
0395-000	Refund Prior Year Expenses	6,934.80	2,559.86	5,701.84	21,843.86		6,314.33	100.0%		0.0%
Total	Miscellaneous Revenue	30,278.64	29,950.78	30,203.16	42,794.97	20,400.00	29,470.35	144.5%	20,400.00	0.0%
0392-400	Fund Transfers	376,635.40	398,438.00	393,669.60	327,548.87	315,708.00	411,470.00	130.3%	346,100.00	9.6%
Total	Fund Transfers	376,635.40	398,438.00	393,669.60	327,548.87	315,708.00	411,470.00	130.3%	346,100.00	9.6%
TOTAL	GENERAL FUND	12,127,963.50	12,770,293.93	13,903,050.18	13,739,179.59	12,537,274.30	14,073,762.79	112.3%	12,651,082.00	0.9%

**TOWNSHIP OF MOON
GENERAL FUND**

EXECUTIVE/ADMINISTRATION

2015 Preliminary Budget (11/24/2014)

ACCT	TITLE	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 Approved Budget	2014 YTC	% Spent of Budget	2015 Preliminary	2015 Budget % Change
Operating Expense										
0401-260	Minor Equipment	2,119.01	5,454.36	4,417.27	3,052.59	3,000.00	2,740.84	91.4%	3,000.00	0.0%
0401-311	Auditing Services	6,430.00	6,967.50	5,000.00	3,650.00	6,500.00	4,745.00	73.0%	6,500.00	0.0%
0401-312	Insurance & Bank Consultants	6,250.00		2,000.00		4,000.00	-	0.0%	4,000.00	0.0%
0401-313	Appraisal Cost					10,000.00	-	0.0%	10,000.00	0.0%
0401-314	Legal Services	66,643.01	107,690.14	77,684.31	107,415.68	65,000.00	79,739.63	122.7%	70,000.00	7.7%
0401-320	Engineering Costs	14,026.06	20,170.30	25,210.00	19,330.40	30,000.00	28,433.96	94.8%	30,000.00	0.0%
0401-338	Vehicle Maintenance	1,051.84	833.00	373.21	230.18	500.00	1,478.30	295.7%	1,000.00	100.0%
0401-341	Advertising	8,645.56	15,943.00	18,166.13	1,648.62	2,500.00	6,327.15	253.1%	2,500.00	0.0%
0401-342	Printing	79.76	1,061.56	516.88	595.94	500.00	-	0.0%	500.00	0.0%
0401-345	Codification	0.00		229.50	75,477.27	3,000.00	9,309.43	310.3%	3,000.00	0.0%
0401-350	Insurance & Bonding	1,910.00	1,910.00	1,960.00	2,024.00	2,100.00	2,024.00	96.4%	2,100.00	0.0%
0401-371	Website Enhancement	9,300.00	5,400.00	5,400.00	5,711.88	14,500.00	11,700.00	80.7%	14,500.00	0.0%
0401-384	Rental of Equipment			96.04		200.00	-	0.0%	200.00	0.0%
0401-742	Equipment Purchase	730.65			4,820.99	3,000.00	1,000.00	33.3%	3,000.00	0.0%
0401-743	Township Communications	3,615.00			20,977.00	25,000.00	20,502.00	82.0%	25,000.00	0.0%
0401-745	Holiday/Event fund	700.38	672.50	2,416.26	1,974.77	1,750.00	4,540.23	259.4%	2,000.00	14.3%
0401-845	Intergovernmental Cooperation			500.00		10,000.00	2,000.00	20.0%	10,000.00	0.0%
	Total Operating Expense	121,501.27	166,102.36	143,969.60	246,909.32	181,550.00	174,540.54	96.1%	187,300.00	3.2%
Administrative Expense										
0400-321	Telephones	1,671.04	1,549.08	714.40	379.58	-	-	0.0%	-	0.0%
0401-150	Facility Services	12,423.47	13,075.72	10,759.09	14,110.97	14,000.00	15,100.66	107.9%	16,000.00	14.3%
0401-200	Cleaning Service & Supplies	8,243.75	7,816.01	7,895.59	10,706.44	8,500.00	10,587.45	124.6%	10,000.00	17.6%
0401-210	Materials & Supplies	14,003.85	11,245.16	16,071.11	13,948.85	12,500.00	12,973.62	103.8%	12,500.00	0.0%
0401-315	Finance Charges	4,932.32	4,678.53	4,810.10	103.86	250.00	129.29	51.7%	250.00	0.0%
0401-321	Telephone	13,612.62	12,262.72	12,833.88	13,381.64	13,000.00	17,543.94	135.0%	13,000.00	0.0%
0401-325	Postage	4,459.22	3,745.16	3,349.74	3,200.22	4,000.00	4,513.40	112.8%	4,000.00	0.0%
0401-337	Vehicle Oper./Exp. - Prof. Staff	177.37	32.58	876.91	320.72	500.00	265.30	53.1%	500.00	0.0%
0401-370	Maint. Contracts/Equip. Maint.	14,374.45	11,770.60	15,119.22	12,268.30	21,000.00	20,252.47	96.4%	17,500.00	-16.7%
0401-372	IT	14,528.21	22,460.63	17,773.23	24,843.33	17,500.00	17,991.66	102.8%	17,500.00	0.0%
0401-373	Building Maintenance	27,459.52	25,025.29	24,092.79	22,952.46	20,000.00	17,891.20	89.5%	20,000.00	0.0%
0401-420	Dues/Memberships/Subscriptions	9,850.79	3,458.30	5,875.30	10,897.96	7,500.00	7,211.87	96.2%	7,500.00	0.0%
0401-460	Staff Development	2,163.88	891.29	2,801.48	2,779.89	3,500.00	4,204.97	120.1%	3,500.00	0.0%
	Total Administrative Expense	127,900.49	118,546.02	122,972.84	129,894.22	122,250.00	128,665.83	105.2%	122,250.00	0.0%

**TOWNSHIP OF MOON
GENERAL FUND**

EXECUTIVE/ADMINISTRATION

2015 Preliminary Budget (11/24/2014)

ACCT	TITLE	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 Approved Budget	2014 YTC	% Spent of Budget	2015 Preliminary	2015 Budget % Change
Salaries Expense										
0400-110	Salary - Elected Official	20,500.20	19,816.86	20,500.20	20,500.20	20,500.00	20,500.20	100.0%	20,500.00	0.0%
0401-130	Salary - Professional Staff	192,430.88	231,607.16	238,415.71	247,539.57	258,420.00	257,840.47	99.8%	270,417.00	4.6%
0401-140	Salary - Clerical & Other Staff	189,531.83	195,833.47	206,203.92	213,820.34	251,254.00	218,534.97	87.0%	234,150.00	-6.8%
	Total Salaries Expense	402,462.91	447,257.49	465,119.83	481,860.11	530,174.00	496,875.64	93.7%	525,067.00	-1.0%
Other Employee Expense										
0401-160	Non-uniform Pension	37,731.20	42,547.22	44,730.87	45,130.89	50,967.40	45,814.57	89.9%	50,457.00	-1.0%
0401-161	Social Security Taxes	30,921.12	36,783.08	38,497.40	42,273.52	40,952.36	46,549.67	113.7%	40,168.00	-1.9%
0401-162	Unemployment Compensation	1,366.71	1,714.22	1,590.10	2,692.28	1,883.00	2,311.92	122.8%	1,750.00	-7.1%
0401-163	Group Life, Health Insurance	56,313.36	69,959.33	64,343.50	70,084.22	134,910.00	97,926.54	72.6%	137,016.00	1.6%
0401-165	Employee Assistance / Def Comp	4,876.19	5,014.12	5,590.80	5,522.32	5,151.00	4,779.96	92.8%	5,408.00	5.0%
0401-166	Post Employment Health Benefit	3,791.37	4,278.33	4,430.03	4,566.10	5,026.00	4,421.28	88.0%	5,050.00	0.5%
0401-359	SDBBR Liability	1,550.00	1,150.00	1,100.00	1,250.00	1,500.00	1,005.00	67.0%	1,500.00	0.0%
	Total Other Employee Expense	136,549.95	161,446.30	160,282.70	171,519.33	240,389.76	202,808.94	84.4%	241,349.00	0.4%
Insurance Expense										
0401-351	Fire & Multi Peril Insurance	10,228.10	9,241.74	8,707.97	11,614.86	11,000.00	11,921.00	108.4%	12,000.00	9.1%
0401-354	Worker's Compensation Insurance	1,354.43	1,170.67	1,079.75	976.32	1,250.00	873.93	69.9%	1,250.00	0.0%
0401-358	Public Officials Liability Insurance	10,383.09	9,542.90	10,018.86	10,769.06	10,000.00	9,711.59	97.1%	10,000.00	0.0%
	Total Insurance Expense	21,965.62	19,955.31	19,806.58	23,360.24	22,250.00	22,506.52	101.2%	23,250.00	4.5%
Utilities Expense										
0401-361	Electricity	21,091.14	19,314.43	16,905.64	16,078.04	22,500.00	19,863.49	88.3%	22,500.00	0.0%
0401-362	Heating - Gas	4,980.29	6,691.37	4,169.35	4,009.13	5,000.00	6,451.21	129.0%	6,500.00	30.0%
0401-363	Water & Sewer	(624.92)	765.00	472.50	630.00	600.00	644.00	107.3%	650.00	8.3%
	Total Utilities Expense	25,446.51	26,770.80	21,547.49	20,717.17	28,100.00	26,958.70	95.9%	29,650.00	5.5%
TOTAL	EXECUTIVE/ADMINISTRATION	835,826.75	940,078.28	933,699.04	1,074,260.39	1,124,713.76	1,052,356.17	93.6%	1,128,866.00	0.4%

**TOWNSHIP OF MOON
GENERAL FUND
2015 Preliminary Budget (11/24/2014)**

TAX COLLECTION

		2010	2011	2012	2013	2014	2014	% Spent	2015	2015 Budget
ACCT	TITLE	ACTUAL	ACTUAL	ACTUAL	ACTUAL	Approved Budget	YTC	of Budget	11/12/2014	% Change
Operating Expense										
0403-114	Comm. on Real Estate Collections	37,642.00	37,642.00	38,672.00	39,112.92	36,700.00	36,382.82	99.1%	36,700.00	0.0%
0403-115	Comm. on Delinq. RE Collections	47,797.02	28,710.53	20,112.81	14,220.93	-	16,582.12	100.0%	-	0.0%
	<i>Related to collections of funds posted in 301-200 & 301-500</i>									
0403-140	Comm. On Admission Collections	405.34	393.67	420.89	570.45	500.00	406.61	81.3%	500.00	0.0%
	<i>Related to collections of funds posted in 310-600</i>									
0403-211	Comm. Current Earned Inc. Tax	53,785.33	62,319.68	89,678.28	91,432.14	65,000.00	108,349.17	166.7%	100,000.00	53.8%
	<i>Related to collections of funds posted in 310-200</i>									
0403-212	Real Estate Tax Forms	13,865.38	13,179.07	12,682.68	14,127.85	13,000.00	14,236.35	109.5%	13,000.00	0.0%
0403-214	Comm. Delinq. Earned Inc. Tax	1,108.25				-	-	0.0%	-	0.0%
0403-355	Act 32 Costs	1,031.21	5,800.72		1,828.62	2,600.00	2,593.20	99.7%	2,600.00	0.0%
0403-370	Contracted Service-RE Tax Interims	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	100.0%	6,000.00	0.0%
	Total Operating Expense	161,634.53	154,045.67	167,566.66	167,292.91	123,800.00	184,550.27	149.1%	158,800.00	28.3%
Administrative Expense										
0403-150	Facility Services	12,423.46	13,075.70	10,759.09	14,110.99	13,250.00	15,100.64	114.0%	16,000.00	20.8%
0403-200	Cleaning Service & Supplies	3,627.60	3,199.93	3,279.45	5,933.50	3,500.00	3,423.43	97.8%	3,500.00	0.0%
	<i>Building Cleaning Contractor</i>									
0403-210	Tax Col. Materials/Supplies	253.02	137.39	132.73	0.00	500.00	240.00	0.0%	500.00	0.0%
	<i>Bank Stamp, Deposit Slips</i>									
0403-325	Postage	1,769.29	9,929.12	3,050.06	4,337.52	5,000.00	5,245.64	104.9%	5,000.00	0.0%
	<i>Charges for Delinquent Earned Income Tax Postage and Court Costs</i>									
0403-353	Tax Collectors Bonds	1,201.75	1,201.75	1,201.75	1,201.75	1,225.00	1,470.75	120.1%	1,500.00	22.4%
0403-373	Building Maintenance	7,439.96	9,245.38	7,675.15	3,520.34	6,000.00	5,727.65	95.5%	6,000.00	0.0%
	Total Administrative Expense	26,715.08	36,789.27	26,098.23	29,104.10	29,475.00	31,208.11	105.9%	32,500.00	10.3%
Utilities Expense										
0403-361	Electricity	9,260.12	8,616.38	9,011.53	9,324.51	10,000.00	12,585.93	125.9%	13,000.00	30.0%
0403-362	Heating - Gas	1,739.40	3,255.06	1,471.23	1,992.87	3,000.00	2,690.35	89.7%	3,000.00	0.0%
0403-363	Water & Sewer	(231.17)	1,289.99	1,143.33	1,117.66	1,100.00	1,137.67	103.4%	1,100.00	0.0%
	Total Utilities Expense	10,768.35	13,161.43	11,626.09	12,435.04	14,100.00	16,413.95	116.4%	17,100.00	21.3%
Total	TAX COLLECTION	\$199,117.96	\$203,996.37	\$205,290.98	\$208,832.05	\$167,375.00	\$232,172.33	138.7%	\$208,400.00	24.5%

POLICE PROTECTION

**TOWNSHIP OF MOON
GENERAL FUND
2015 Preliminary Budget (11/24/2014)**

ACCT	TITLE	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 Approved Budget	2014 YTC	% Spent of Budget	2015 Preliminary	2015 Budget % Change
Operating Expense										
0410-136	DWI Grant	65,495.02	81,024.76	48,990.20	82,773.36	55,000.00	48,431.30	88.1%	55,000.00	0.0%
0410-174	In-Service Training	13,162.21	8,861.78	9,597.26	13,611.49	15,000.00	13,366.55	89.1%	15,000.00	0.0%
0410-211	D.A.R.E. Supplies	6,413.04	10,476.73	7,891.91	7,794.03	8,000.00	7,764.42	97.1%	8,000.00	0.0%
0410-231	Gasoline	62,658.35	97,452.02	80,219.32	91,237.56	95,000.00	71,613.52	75.4%	95,000.00	0.0%
0410-237	Body Armor	0.00		3,000.00	17,339.00	12,000.00	3,000.00	25.0%	5,000.00	-58.3%
0410-238	Uniforms	26,494.46	21,938.64	20,887.47	20,641.69	25,000.00	23,618.08	94.5%	25,000.00	0.0%
0410-239	Uniform Cleaning	5,162.50	5,250.00	5,250.00	4,987.50	5,250.00	4,987.50	95.0%	5,250.00	0.0%
0410-242	Ammunition & Supplies	17,047.87	15,000.00	14,517.97	17,917.14	16,000.00	12,906.01	80.7%	16,000.00	0.0%
0410-249	Crime Prevention	2,044.74	1,588.53	1,303.07	1,179.39	1,500.00	1,286.51	85.8%	1,500.00	0.0%
0410-251	Tires - Police Vehicles	7,254.60	7,486.85	4,582.24	7,350.92	7,500.00	5,750.64	76.7%	7,500.00	0.0%
0410-260	Minor Equipment	5,735.23	4,892.62	5,811.77	4,843.62	6,000.00	3,988.84	66.5%	6,000.00	0.0%
0410-261	Police Special Equipment Grants	82.32	2,460.73	15.39	2,047.52	10,000.00	3,551.94	35.5%	10,000.00	0.0%
0410-316	Animal Control	13,260.00	13,043.00	12,034.51	12,120.00	15,000.00	12,025.00	80.2%	15,000.00	0.0%
0410-327	Radio Maintenance	12,262.86	9,927.27	5,030.66	9,259.41	10,000.00	9,783.21	97.8%	10,000.00	0.0%
0410-338	Vehicle Maintenance	33,357.66	24,340.56	32,966.21	35,748.96	35,000.00	36,706.84	104.9%	37,500.00	7.1%
0410-400	Court- Mileage/Parking	7,021.50	6,873.01	7,267.39	7,669.59	8,000.00	6,865.91	85.8%	8,000.00	0.0%
0410-401	Special Unit Expenses	116.50	1,000.00	1,000.00	0.00	500.00	-	0.0%	500.00	0.0%
	Total Operating Expense	277,568.86	311,616.50	260,365.37	336,521.18	324,750.00	265,646.27	81.8%	320,250.00	-1.4%
Administrative Expense										
0410-150	Facility Services	12,423.39	13,075.74	10,759.09	14,111.04	13,250.00	15,100.73	114.0%	16,000.00	20.8%
0410-200	Cleaning Service & Supplies	8,243.69	7,816.02	7,895.52	10,549.53	10,000.00	9,358.90	93.6%	10,000.00	0.0%
0410-210	Materials & Supplies	21,254.07	17,337.38	14,247.31	17,819.32	18,000.00	17,737.44	98.5%	18,000.00	0.0%
0410-314	Legal Services	32,316.27	42,391.94	6,378.87	80,799.01	30,000.00	64,472.67	214.9%	30,000.00	0.0%
0410-320	Engineering Fees	463.02	887.50			2,500.00	-	0.0%	2,500.00	0.0%
0410-321	Telephone	27,293.85	29,807.87	28,154.79	27,704.20	32,500.00	32,523.61	100.1%	32,500.00	0.0%
0410-325	Postage	1,665.87	913.46	1,974.83	1,341.38	2,000.00	1,532.62	76.6%	2,000.00	0.0%
0410-341	Advertising	0.00	0.00	209.76	108.10	500.00	-	0.0%	500.00	0.0%
0410-342	Printing	457.61	363.51			1,000.00	-	0.0%	500.00	-50.0%
0410-370	Maint. Contracts/Equip. Maint.	23,850.14	20,733.75	30,570.16	24,327.09	30,000.00	25,706.23	85.7%	30,000.00	0.0%
0410-372	IT	31,173.53	26,887.79	26,450.35	23,231.87	32,000.00	28,695.62	89.7%	32,000.00	0.0%
0410-373	Building Maintenance	18,494.12	14,871.64	12,979.53	17,033.06	15,000.00	11,856.02	79.0%	15,000.00	0.0%
0410-420	Dues/Memberships/Subscriptions	2,706.52	2,662.49	3,443.87	2,726.83	3,000.00	2,351.04	78.4%	3,000.00	0.0%
0410-460	Staff Development	4,404.92	3,080.98	3,056.13	2,239.62	5,000.00	2,667.14	53.3%	4,000.00	-20.0%
	Total Administrative Expense	184,747.00	180,830.07	146,120.21	221,991.05	194,750.00	212,002.03	108.9%	196,000.00	0.6%

**TOWNSHIP OF MOON
GENERAL FUND
2015 Preliminary Budget (11/24/2014)**

POLICE PROTECTION

ACCT	TITLE	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 Approved Budget	2014 YTC	% Spent of Budget	2015 Preliminary	2015 Budget % Change
Salaries Expense										
0410-122	Salary - Professional Staff	207,537.55	222,905.18	230,468.17	241,297.67	241,474.21	226,552.97	93.8%	247,878.00	2.7%
0410-130	Salary - Sworn Officers	2,507,216.90	2,706,000.76	2,663,640.95	2,665,479.24	2,752,500.00	2,663,567.07	96.8%	2,920,000.00	6.1%
0410-135	Reimbursable Overtime	129,491.00	100,609.80	76,494.40	76,166.64	175,000.00	69,980.89	40.0%	50,000.00	-71.4%
0410-140	Salaries - Desk	268,727.11	273,618.55	276,737.40	285,847.63	298,000.00	294,281.81	98.8%	348,000.00	16.8%
0410-145	Salaries - Clerical	77,965.64	78,507.44	83,356.07	81,459.91	88,000.00	84,342.06	95.8%	91,500.00	4.0%
0410-450	Crossing Guards	32,843.83	25,960.60	11,989.13	13,221.61	12,500.00	11,620.10	93.0%	12,500.00	0.0%
	Total Salaries Expense	3,223,782.03	3,407,602.33	3,342,686.12	3,363,472.70	3,567,474.21	3,350,344.89	93.9%	3,669,878.00	2.9%
Other Employee Expense										
0410-160	Uniform Pension / MMO	345,024.90	456,883.48	572,175.20	565,675.33	550,756.00	549,589.83	99.8%	542,291.00	-1.5%
0410-161	Social Security Taxes	64,920.77	66,799.89	66,742.15	66,989.50	75,479.13	68,454.47	90.7%	80,281.00	6.4%
0410-162	Unemployment Compensation	7,934.94	7,854.00	7,518.11	11,080.68	10,250.00	8,617.96	84.1%	8,000.00	-22.0%
0410-163	Group Life, Health Insurance	532,350.52	560,825.65	474,521.30	447,241.66	390,025.00	458,126.56	117.5%	591,779.00	51.7%
0410-166	Post Employment Health Benefit	22,435.76	27,293.29	25,079.14	24,597.37	26,000.00	24,597.37	94.6%	26,000.00	0.0%
0410-359	SDBBR Liability /PRHB Contribution	11,009.00	8,275.00	9,018.75	9,056.25	9,500.00	13,131.25	138.2%	11,000.00	15.8%
	Total Other Employee Expense	983,675.89	1,127,931.31	1,155,054.65	1,124,640.79	1,062,010.13	1,122,517.44	105.7%	1,259,351.00	18.6%
Insurance Expense										
0410-351	Fire & Multi Peril Insurance	9,509.94	8,555.40	7,987.47	10,799.38	10,000.00	11,084.01	110.8%	11,500.00	15.0%
0410-354	Worker's Compensation Insurance	127,504.72	119,312.51	119,882.75	113,420.25	120,000.00	121,967.49	101.6%	125,000.00	4.2%
0410-355	Auto Fleet Insurance	16,375.77	15,596.20	16,434.17	18,006.76	16,500.00	17,249.12	104.5%	17,750.00	7.6%
0410-358	Police Prof. Liability Insurance	21,570.96	17,491.33	18,932.55	20,136.95	20,000.00	15,436.67	77.2%	16,000.00	-20.0%
	Total Insurance Expense	174,961.39	160,955.44	163,236.94	162,363.34	166,500.00	165,737.29	99.5%	170,250.00	2.3%
Utilities Expense										
0410-361	Electricity	16,832.76	14,726.54	14,916.75	17,330.60	18,000.00	23,463.57	130.4%	25,000.00	38.9%
0410-362	Heating - Gas	5,111.51	6,778.66	4,776.14	6,339.45	7,000.00	8,026.31	114.7%	8,500.00	21.4%
0410-363	Water & Sewer	(428.38)	889.75	866.25	950.25	1,100.00	944.50	85.9%	1,100.00	0.0%
	Total Utilities Expense	21,515.89	22,394.95	20,559.14	24,620.30	26,100.00	32,434.38	124.3%	34,600.00	32.6%
TOTAL	POLICE DEPARTMENT	\$4,866,251.06	\$5,211,330.60	\$5,088,022.43	\$5,233,609.36	\$5,341,584.34	\$5,148,682.30	96.4%	\$5,650,329.00	5.8%

**TOWNSHIP OF MOON
GENERAL FUND**

FIRE DEPARTMENT

2015 Preliminary Budget (11/24/2014)

ACCT	TITLE	2010	2011	2012	2013	2014	2014	% Spent	2015	2015
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	Approved Budget	YTC	of Budget	Preliminary	% Change
Operating Expense										
0411-174	Fire Training*	1,069.53	850.02	2,420.00	959.28	5,000.00	1,331.77	26.6%	5,000.00	0.0%
0411-215	Fire Prevention*	2,023.93	592.78	2,944.00		3,000.00	-	0.0%	3,000.00	0.0%
0411-231	Gasoline - Fire Vehicles*	3,444.39	5,097.72	4,294.79	4,067.09	4,500.00	3,609.79	80.2%	4,500.00	0.0%
0411-232	Diesel - Fire Vehicles*	17,312.77	12,339.81	16,059.43	14,461.45	15,000.00	14,467.16	96.4%	15,000.00	0.0%
0411-238	Uniform Allowance - Chief	30.00				250.00	-	0.0%	-	-100.0%
0411-239	Uniform Cleaning	175.00	175.00	175.00	175.00	175.00	87.50	50.0%	-	-100.0%
0411-241	Special Events	1,849.30	1,119.66	1,871.04	1,445.08	2,000.00	1,153.04	57.7%	2,000.00	0.0%
0411-250	Fire Co. - General Expenses*	540.00	3,020.90	2,605.42	2,185.96	5,000.00	3,253.46	65.1%	5,000.00	0.0%
0411-260	Minor Equipment*	5,905.01	2,995.87	4,690.82	4,294.97	7,500.00	5,669.31	75.6%	15,000.00	100.0%
0411-316	Fire Codes*	832.50	855.00	165.00	1,165.50	1,200.00	1,200.00	100.0%	1,200.00	0.0%
0411-327	Radio Maintenance*	3,558.10	3,687.42	4,630.27	5,028.82	5,000.00	5,768.57	115.4%	6,500.00	30.0%
0411-338	Vehicle Maintenance*	27,579.67	15,813.66	19,017.18	32,030.81	35,000.00	20,883.46	59.7%	35,000.00	0.0%
0411-364	Hydrant Service*	45,997.03	46,350.00	93,479.17	47,624.99	49,000.00	47,770.84	97.5%	49,000.00	0.0%
	Total Operating Expense	110,317.23	92,897.84	152,352.12	113,438.95	132,625.00	105,194.89	79.3%	141,200.00	6.5%
Administrative Expense										
0411-150	Facility Services	12,423.46	13,075.72	10,759.12	14,110.98	13,250.00	15,100.62	114.0%	16,000.00	20.8%
0411-200	Cleaning Service & Supplies*	8,243.66	7,815.97	7,895.50	10,549.53	8,500.00	9,358.89	110.1%	10,000.00	17.6%
0411-210	Materials/Supplies - Office*	1,693.86	1,239.01	1,174.02	688.61	1,500.00	1,461.52	97.4%	1,500.00	0.0%
0411-320	Engineering Costs*	1,556.26				1,000.00	-	0.0%	1,000.00	0.0%
0411-321	Telephone*	11,954.23	8,537.81	8,919.07	10,723.32	15,000.00	14,663.13	97.8%	15,000.00	0.0%
0411-325	Postage*	251.83	117.18	32.88	101.36	200.00	164.52	82.3%	200.00	0.0%
0411-341	Advertising*		283.15				-	0.0%		0.0%
0411-370	Contract Services*	454.72	651.28	1,811.53	1,270.70	2,200.00	1,721.51	78.3%	2,200.00	0.0%
0411-372	IT*	2,508.29	2,754.84	3,651.27	3,032.05	3,500.00	1,524.18	43.5%	3,500.00	0.0%
0411-373	Maintenance & Repair - Bldgs. *	22,143.55	21,951.57	8,817.36	10,741.71	17,500.00	16,986.84	97.1%	17,500.00	0.0%
0411-530	Contribution to Fire Company*	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	100.0%	2,000.00	0.0%
0411-531	Insurance - Death Benefit	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	100.0%	1,000.00	0.0%
0411-532	Computer Maintenance*	345.28	404.98	775.84	35.01	2,000.00	607.85	100.0%	2,000.00	0.0%
0412-530	Contribution to Valley Ambulance	900.00	900.00	900.00	900.00	900.00	900.00	100.0%	900.00	0.0%
	Total Administrative Expense	65,475.14	60,731.51	47,736.59	55,153.27	68,550.00	65,489.06	95.5%	72,800.00	6.2%

**TOWNSHIP OF MOON
GENERAL FUND**

2015 Preliminary Budget (11/24/2014)

FIRE DEPARTMENT

ACCT	TITLE	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 Approved Budget	2014 YTC	% Spent of Budget	2015 Preliminary	2015 % Change
Salaries Expense										
0411-122	Salary of Fire Marshall	74,650.95	76,253.26	78,480.37	80,465.16	83,000.00	78,448.36	94.5%	-	-100.0%
	Total Salaries Expense	74,650.95	76,253.26	78,480.37	80,465.16	83,000.00	78,448.36	94.5%	0.00	-100.0%
Other Employee Expense										
0411-160	Non-uniform Pension	7,485.56	7,678.24	8,197.48	8,048.87	8,300.00	7,675.10	92.5%	-	-100.0%
0411-161	Social Security Taxes	5,632.63	5,743.72	5,908.08	6,056.12	6,349.50	5,968.29	94.0%	-	-100.0%
0411-162	Unemployment Compensation	179.99	180.01	180.00	276.26	218.75	218.76	100.0%	-	-100.0%
0411-163	Group Life, Health Insurance	17,341.46	19,141.51	19,881.65	19,250.95	15,000.00	11,162.71	74.4%	-	-100.0%
0411-166	Post Employment Health Benefit	750.32	769.58	788.87	807.80	830.00	784.50	94.5%	-	-100.0%
0411-359	SDBBR Liability	550.00	600.00	600.00	525.00	600.00	550.00	91.7%	-	-100.0%
	Total Other Employee Expense	31,939.96	34,113.06	35,556.08	34,965.00	31,298.25	26,359.36	84.2%	0.00	-100.0%
Insurance Expense										
0411-351	Fire & Multi Peril Insurance*	2,822.69	2,168.14	1,231.45	3,205.38	3,250.00	3,289.89	101.2%	3,500.00	7.7%
0411-354	Worker's Compensation Insurance	24,793.98	20,302.84	20,795.82	35,877.27	36,000.00	40,484.09	112.5%	45,000.00	25.0%
0411-355	Auto Fleet Insurance*	12,643.95	12,288.80	12,948.44	14,187.51	14,500.00	13,590.56	93.7%	14,500.00	0.0%
	Total Insurance Expense	40,260.62	34,759.78	34,975.71	53,270.16	53,750.00	57,364.54	106.7%	63,000.00	17.2%
Utilities Expense										
0411-361	Electricity*	20,284.36	26,864.33	24,737.11	28,904.50	33,500.00	41,171.52	122.9%	40,000.00	19.4%
0411-362	Heating - Gas*	12,449.65	16,069.30	11,050.92	17,525.40	14,500.00	17,805.45	122.8%	18,000.00	24.1%
0411-363	Water & Sewer*	(1,314.55)	1,925.50	1,570.29	1,873.62	1,750.00	2,056.52	117.5%	2,100.00	20.0%
	Total Utilities Expense	31,419.46	44,859.13	37,358.32	48,303.52	49,750.00	61,033.49	122.7%	60,100.00	20.8%
TOTAL	FIRE DEPARTMENT	\$354,063.36	\$343,614.58	\$386,459.19	\$385,596.06	\$418,973.25	\$393,889.70	94.0%	\$337,100.00	-19.5%
	*Costs offset by Fire Tax									

**TOWNSHIP OF MOON
GENERAL FUND
2015 Preliminary Budget (11/24/2014)**

COMMUNITY DEVELOPEMENT

ACCT	TITLE	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 Approved Budget	2014 YTC	% Spent of Budget	2015 Preliminary	2015 Budget % Change
Operating Expense										
0419-211	Public Awareness Program					500.00	-	0.0%	500.00	0.0%
0419-260	Minor Equipment/Software	29.48	1,319.26		638.79	2,500.00	2,975.00	119.0%	2,500.00	0.0%
0419-415	Inspection Services	3,300.00	2,766.00	5,626.00	5,240.00	5,000.00	3,029.17	60.6%	5,000.00	0.0%
0419-500	Health, Safety & Welfare					4,000.00	-	0.0%	4,000.00	0.0%
0419-340	Advertising - ZHB	2,443.18	3,473.96	3,834.74	1,504.40	4,000.00	2,536.20	63.4%	4,000.00	0.0%
0419-412	Farmer's Market						2,089.57		2,500.00	100.0%
0419-421	COG Membership	10,174.80	10,174.80	10,402.20	10,918.20	10,500.00	10,402.20	99.1%	10,500.00	0.0%
0419-529	Contribution to ZHB	2,428.50	3,421.20	2,402.13	764.50	4,500.00	1,773.00	39.4%	4,500.00	0.0%
0419-530	Contribution to Planning Comm.	127.50	1,306.75	1,958.80	1,000.00	1,000.00	-	0.0%	1,000.00	0.0%
0419-531	Contributuion to EAC	(459.56)	(870.69)	3,052.76	3,534.06	4,000.00	3,846.51	96.2%	5,000.00	25.0%
0419-533	Airport Trans. Assoc. Membership	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	100.0%	2,000.00	0.0%
0419-534	Contribution to HARB	60.00	15,170.03	2,214.37	479.35	6,000.00	5,313.41	88.6%	6,000.00	0.0%
0419-535	ZHB Legal Fees	19,045.35	19,228.10	4,206.18	740.00	10,000.00	3,860.00	38.6%	10,000.00	0.0%
0419-538	Sustainable Growth				1,105.10					
	Total Operating Expense	39,149.25	57,989.41	35,697.18	27,924.40	54,000.00	37,825.06	70.0%	57,500.00	6.5%
Administrative Expense										
0419-210	Materials & Supplies	2,442.94	2,039.08	1,223.23	1,516.63	2,000.00	1,388.50	69.4%	2,000.00	0.0%
0419-314	Legal Services	22,757.53	129,911.26	71,402.67	56,907.54	55,000.00	85,240.65	155.0%	55,000.00	0.0%
0419-320	Engineering Services	53,526.60	36,782.59	58,395.49	50,744.18	40,000.00	50,073.15	125.2%	30,000.00	-25.0%
0419-321	Telephone	4,494.90	3,904.49	4,443.32	3,371.80	4,500.00	3,778.53	84.0%	4,500.00	0.0%
0419-325	Postage	145.50	161.71	170.32	268.35	150.00	250.75	167.2%	150.00	0.0%
0419-337	Vehicle -Mileage	2,467.78	1,751.67	3,636.45	3,019.34	3,000.00	2,726.02	90.9%	3,000.00	0.0%
0419-341	Advertising	461.02	(2,269.80)	(992.11)	2.89	1,500.00	2,345.37	156.4%	1,500.00	0.0%
0419-342	Map Printing	137.45	129.93	419.16	517.02	500.00	1,126.42	225.3%	500.00	0.0%
0419-345	GIS Maintenance / Development	17,935.00	6,520.00	11,900.00	13,920.00	10,000.00	23,855.00	238.6%	15,000.00	50.0%
0419-372	IT	5,904.88	9,949.30	7,484.29	8,132.66	10,500.00	5,662.97	53.9%	10,500.00	0.0%
0419-420	Dues / Subscriptions	1,403.00	1,215.06	2,984.46	1,235.68	2,500.00	1,966.07	78.6%	2,500.00	0.0%
0419-460	Staff Development	2,828.38	1,648.79	1,995.39	3,658.44	5,000.00	6,936.19	138.7%	10,000.00	100.0%
0419-540	Plan Review	6,492.84	1,312.00			3,000.00	342.00	11.4%	3,000.00	0.0%
	Total Administrative Expense	120,997.82	193,056.08	163,062.67	143,294.53	137,650.00	185,691.62	134.9%	137,650.00	0.0%
Salaries Expense										
0419-122	Professional Salary	185,262.07	153,874.31	188,060.85	171,113.30	283,000.00	224,796.99	79.4%	337,558.00	19.3%
0419-125	Planning Director Consultant						24,450.00			
0419-140	Wages-Part-time					7,500.00			5,000.00	-33.3%
	Total Salaries Expense	185,262.07	153,874.31	188,060.85	171,113.30	290,500.00	249,246.99	85.8%	342,558.00	17.9%

**TOWNSHIP OF MOON
GENERAL FUND
2015 Preliminary Budget (11/24/2014)**

COMMUNITY DEVELOPEMENT

Other Employee Expense										
0419-160	Non-uniform Pension	18,537.74	14,991.58	19,231.72	17,042.04	28,300.00	22,724.65	80.3%	33,756.00	19.3%
0419-161	Social Security Taxes	13,985.13	11,528.46	14,160.57	12,823.08	22,223.25	17,443.75	78.5%	26,206.00	17.9%
0419-162	Unemployment Compensation	540.02	647.30	719.98	828.74	1,093.25	792.43	72.5%	1,125.00	2.9%
0419-163	Group Life, Health Insurance	38,624.76	38,050.47	41,903.50	41,720.08	79,000.00	72,026.40	91.2%	80,000.00	1.3%
0419-166	Post Employment Health Benefit	1,856.94	1,481.46	1,729.55	1,550.51	2,830.00	2,247.97	79.4%	3,376.00	19.3%
0419-359	SDBBR Liability	250.00	300.00	250.00		300.00	-	0.0%	300.00	0.0%
	Total Other Employee Expense	73,794.59	66,999.27	77,995.32	73,964.45	133,746.50	115,235.20	86.2%	144,763.00	8.2%
Insurance Expense										
0419-354	Worker's Compensation Insurance	936.40	1,238.37	1,187.59	1,153.41	3,000.00	1,116.66	37.2%	1,750.00	-41.7%
	Total Insurance Expense	936.40	1,238.37	1,187.59	1,153.41	3,000.00	1,116.66	37.2%	1,750.00	-41.7%
TOTAL	COMMUNITY DEVELOPEMENT	\$420,140.13	\$473,157.44	\$466,003.61	\$417,450.09	\$618,896.50	\$589,115.53	95.2%	\$684,221.00	10.6%

**TOWNSHIP OF MOON
GENERAL FUND
2015 Preliminary Budget (11/24/2014)**

PUBLIC WORKS OPERATIONS

ACCT	TITLE	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 Approved Budget	2014 YTC	% Spent of Budget	2015 Preliminary	2015 Budget % Change
Operating Expense										
0430-231	Gasoline - Road Department	14,831.14	19,082.31	18,232.10	22,021.57	18,000.00	45,483.70	252.7%	18,000.00	0.0%
0430-232	Diesel Fuel - Road Department	33,552.98	36,803.88	39,886.59	57,367.26	50,000.00	57,610.82	115.2%	50,000.00	0.0%
0430-238	Uniforms	9,140.38	9,104.83	10,527.75	10,021.88	10,000.00	13,436.51	134.4%	13,500.00	35.0%
0430-250	Materials - Highway Maintenance	47,706.06	42,380.38	34,208.23	8,650.90	60,000.00	29,311.51	48.9%	60,000.00	0.0%
0430-251	Maintenance & Repair - Trucks	31,140.73	25,424.35	41,926.51	27,930.95	25,000.00	41,551.65	166.2%	40,000.00	60.0%
0430-252	Tires - Road Department	17,887.14	9,691.82	16,858.08	7,965.42	15,000.00	10,869.50	72.5%	17,500.00	16.7%
0430-253	Maintenance & Repair - Tractors	9,146.30	7,026.50	7,382.35	2,647.53	10,000.00	6,387.96	63.9%	10,000.00	0.0%
0430-254	Maint. & Repair - Special Equip.	10,767.02	2,776.65	2,263.63	1,216.20	5,000.00	6,289.48	125.8%	5,000.00	0.0%
0430-260	Minor Equipment	7,657.75	11,685.30	1,555.48	7,671.24	10,000.00	8,502.40	85.0%	10,000.00	0.0%
0430-327	Radio Maintenance	4,158.74	4,012.14	3,109.92	3,019.93	5,000.00	4,510.00	90.2%	5,000.00	0.0%
0430-330	Leaf Waste Collection	17,419.20	(11,612.80)	37.82		1,000.00	-	0.0%	1,000.00	0.0%
0430-384	Rentals	1,060.00		1,137.57	2,541.36	5,000.00	1,966.52	39.3%	5,000.00	0.0%
0430-500	Emergency/Disaster Res	29.05				5,000.00	844.18	16.9%	5,000.00	0.0%
0432-246	Snow Removal Supplies		259.50			-	113.66	0.0%	-	0.0%
0432-250	Snow Removal - Maint. & Repair	9,756.50	658.19	1,902.85	13,947.76	10,000.00	4,546.19	45.5%	10,000.00	0.0%
0433-374	Street Signs & Markings*	41,165.71	48,303.78	36,027.18	26,829.24	35,000.00	45,464.22	129.9%	25,000.00	-28.6%
0434-361	Street Lights	24,958.93	16,700.72	22,733.95	61,620.54	25,000.00	19,489.15	78.0%	25,000.00	0.0%
0434-365	NPDES Phase II	21,705.04	17,272.25	33,562.79	18,262.29	20,000.00	12,499.99	62.5%	20,000.00	0.0%
	Total Operating Expense	302,082.67	239,569.80	271,352.80	271,714.07	309,000.00	308,877.43	100.0%	320,000.00	3.6%
Administrative Expense										
0430-200	Cleaning Supplies	1,089.54		79.53	3,363.72	1,000.00	1,246.92	124.7%	1,000.00	0.0%
0430-210	Materials & Supplies	18,927.63	18,764.37	16,154.87	23,550.14	20,000.00	19,299.38	96.5%	20,000.00	0.0%
0430-249	Travel/Miscellaneous Expenses				134.13	500.00	460.99	92.2%	500.00	0.0%
0430-314	Legal Services	1,230.00	503.50	1,242.00	1,262.00	500.00	4,723.50	944.7%	500.00	0.0%
0430-320	Engineering Fees	5,459.02	18,349.10	17,021.25	25,552.97	15,000.00	10,890.38	72.6%	15,000.00	0.0%
0430-321	Telephone	8,254.94	8,611.18	8,678.96	9,647.37	8,000.00	11,519.41	144.0%	8,000.00	0.0%
0430-325	Postage	20.00	4.46	1.55	2.24	25.00	0.96	3.8%	25.00	0.0%
0430-341	Advertising	51.62		1,952.67	1,829.70	1,500.00	-	0.0%	1,500.00	0.0%
0430-370	Contract Services	501.48	1,520.70	1,204.42	1,464.09	850.00	4,020.00	472.9%	850.00	0.0%
0430-372	IT	2,508.31	2,754.79	2,377.13	3,761.99	5,000.00	4,117.33	82.3%	5,000.00	0.0%
0430-373	Building Maintenance	29,194.81	15,689.01	10,943.73	10,796.94	20,000.00	17,256.70	86.3%	20,000.00	0.0%
0430-420	Dues/Membership/Subscriptions			253.00	500.50	500.00	791.00	158.2%	750.00	50.0%
0430-460	Staff Development	2,588.78	4,039.88	3,442.44	5,553.58	7,500.00	2,245.41	29.9%	7,500.00	0.0%
0430-461	CDL Testing	244.00	69.50	345.00	209.50	500.00	279.00	55.8%	500.00	0.0%
	Total Administrative Expense	70,070.13	70,306.49	63,696.55	87,628.87	80,875.00	76,850.98	95.0%	81,125.00	0.3%

**TOWNSHIP OF MOON
GENERAL FUND
2015 Preliminary Budget (11/24/2014)**

PUBLIC WORKS OPERATIONS

ACCT	TITLE	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 Approved Budget	2014 YTC	% Spent of Budget	2015 Preliminary	2015 Budget % Change
Salaries Expense										
0430-122	Salary - Professional Staff	143,866.22	146,037.05	151,020.67	156,079.39	163,000.00	161,285.63	98.9%	168,985.00	3.7%
0430-140	Salaries & Wages	640,056.00	676,881.56	666,611.73	672,426.70	781,000.00	679,645.85	87.0%	886,609.00	13.5%
0430-141	Wages - Seasonal Labor	13,731.31	19,731.24	14,115.00	10,667.00	15,000.00	11,634.38	77.6%	24,000.00	60.0%
	Total Salaries Expense	797,653.53	842,649.85	831,747.40	839,173.09	959,000.00	852,565.86	88.9%	1,079,594.00	12.6%
Other Employee Expense										
0430-160	Non-uniform Pension	78,276.69	82,707.54	84,787.02	81,873.13	94,400.00	81,775.95	86.6%	105,559.00	11.8%
0430-161	Social Security Taxes	60,504.04	64,778.24	63,806.51	63,595.62	73,363.50	64,764.16	88.3%	82,589.00	12.6%
0430-162	Unemployment Compensation	2,772.28	3,361.18	3,553.79	5,458.56	4,220.00	3,790.89	89.8%	4,800.00	13.7%
0430-163	Group Life, Health Insurance	205,207.38	208,884.67	224,430.68	235,491.48	257,000.00	244,077.10	95.0%	303,595.00	18.1%
0430-166	Post Employment Health Benefit	8,598.19	8,782.49	8,431.33	9,040.48	9,440.00	8,409.31	89.1%	10,556.00	11.8%
0430-359	SDBBR Liability	1,175.00	1,200.00	950.00	1,000.00	1,500.00	1,150.00	76.7%	1,500.00	0.0%
	Total Other Employee Expense	356,533.58	369,714.12	385,959.33	396,459.27	439,923.50	403,967.41	91.8%	508,599.00	15.6%
Insurance Expense										
0430-351	Fire & Multi Peril Insurance	12,743.15	11,852.29	11,214.59	13,861.21	14,000.00	13,978.63	99.8%	14,500.00	3.6%
0430-354	Worker's Compensation Insurance	30,243.79	45,253.24	38,043.67	39,843.63	45,000.00	50,119.32	111.4%	51,500.00	14.4%
0430-355	Auto Fleet Insurance	3,408.47	3,313.66	3,490.50	3,824.55	4,000.00	3,663.64	91.6%	4,000.00	0.0%
	Total Insurance Expense	46,395.41	60,419.19	52,748.76	57,529.39	63,000.00	67,761.59	107.6%	70,000.00	11.1%
Utilities Expense										
0430-361	Electricity	17,842.49	19,778.21	14,443.40	16,711.95	18,750.00	19,713.22	105.1%	19,500.00	4.0%
0430-362	Heating - Gas	9,964.29	8,955.97	6,948.81	9,406.05	9,000.00	11,305.33	125.6%	11,750.00	30.6%
0430-363	Water & Sewer	177.96	3,771.60	2,874.00	2,765.00	4,000.00	2,940.70	73.5%	4,000.00	0.0%
	Total Utilities Expense	27,984.74	32,505.78	24,266.21	28,883.00	31,750.00	33,959.25	107.0%	35,250.00	11.0%
TOTAL	ROAD DEPARTMENT	\$1,600,720.06	\$1,615,165.23	\$1,629,771.05	\$1,681,387.69	\$1,883,548.50	\$1,743,982.52	92.6%	\$2,094,568.00	11.2%
	*Some costs offset by revenues									

PARKS MTE PROGRAMMING

**TOWNSHIP OF MOON
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ACCT	TITLE	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 Approved Budget	2014 YTC	% Spent of Budget	2015 Preliminary	2015 Budget % Change
Operating Expense										
0454-231	Gasoline/Diesel	7,295.53	11,107.08	9,717.90	9,325.04	10,500.00	18,327.39	174.5%	10,500.00	0.0%
0454-238	Uniforms	4,678.39	3,671.06	4,843.95	4,435.44	5,000.00	4,435.62	88.7%	5,000.00	0.0%
0454-250	Oper. & Maintenance Supplies	26,534.30	25,666.13	19,200.95	14,397.52	30,000.00	16,628.99	55.4%	25,000.00	-16.7%
0454-251	Maintenance & Repair - Vehicles	5,593.26	6,016.23	8,850.79	15,001.20	7,500.00	7,949.57	106.0%	7,500.00	0.0%
0454-253	Tires - Park Vehicles	2,272.13	558.90		1,215.14	3,000.00	2,629.70	87.7%	3,000.00	0.0%
0454-260	Minor Equipment Purchase	4,782.75	922.15	1,416.47	3,484.32	3,000.00	1,080.72	36.0%	3,000.00	0.0%
0454-384	Equipment Rental	6,021.12	4,453.67	7,191.40	5,386.42	6,000.00	5,789.65	96.5%	6,000.00	0.0%
0454-612	Recreational Fields/Playground Material	9,162.73	17,808.58	20,496.61	11,735.50	20,000.00	16,622.27	83.1%	25,000.00	25.0%
	Park Security Services								25,000.00	100.0%
	Total Operating Expense	66,340.21	70,203.80	71,718.07	64,980.58	85,000.00	73,463.91	86.4%	110,000.00	29.4%
Programming Expense										
0454-150	Programming expenses*	56,852.57	62,739.75	70,542.02	79,126.63	65,000.00	58,580.62	90.1%	65,000.00	0.0%
0454-240	5K Race Event*								3,000.00	100.0%
0454-241	Independence Day Celebration*	43,058.02	42,307.06	38,668.85	45,160.41	38,000.00	49,545.40	130.4%	47,500.00	25.0%
0454-246	Concession Costs*	3,674.75	3,836.87	3,402.04	2,860.90	3,500.00	1,924.33	55.0%	3,500.00	0.0%
0454-248	Recreation Materials -Prog.	23,897.00	21,190.83	16,422.95	4,333.44	15,000.00	13,126.45	87.5%	15,000.00	0.0%
	Total Programming Expense	127,482.34	130,074.51	129,035.86	131,481.38	121,500.00	123,176.80	101.4%	134,000.00	10.3%
Administrative Expense										
0454-200	Cleaning Supplies	371.39		79.53	2,736.54	750.00	1,874.10	249.9%	2,000.00	166.7%
0454-210	Materials & Supplies	7,280.54	5,484.00	5,340.78	4,199.98	6,000.00	2,429.17	40.5%	6,000.00	0.0%
0454-314	Legal Fees	0.00	4,647.50	11,675.50	7,838.00	3,000.00	6,499.50	216.7%	3,000.00	0.0%
0454-320	Engineering Fees		925.73	8,707.70	7,818.61	5,000.00	12,504.85	250.1%	5,000.00	0.0%
0454-321	Telephone	10,420.77	11,519.73	11,633.28	9,269.63	11,000.00	8,974.80	81.6%	9,500.00	-13.6%
0454-325	Postage	2,060.04	1,768.82	181.74	1,653.26	2,000.00	2,969.00	148.5%	2,000.00	0.0%
0454-337	Vehicle Mileage- Program staff	639.50	1,276.72	1,252.60	1,531.38	1,300.00	2,337.71	179.8%	1,300.00	0.0%
0454-341	Advertising	801.46		810.74	83.98	500.00	121.45	24.3%	500.00	0.0%
0454-342	Printing	30.88	2,568.90	475.00	1,400.60	2,500.00	1,310.45	52.4%	2,500.00	0.0%
0454-370	Contracted Services	10,065.33	6,080.76	8,518.09	6,823.38	10,000.00	7,538.89	75.4%	10,000.00	0.0%
0454-372	IT	10,961.02	10,454.25	11,315.28	9,155.97	12,000.00	10,602.26	88.4%	12,000.00	0.0%
0454-373	Building Maintenance	15,925.99	12,106.89	8,551.33	20,171.49	14,000.00	17,431.46	124.5%	14,000.00	0.0%
0454-420	Prof. Exp.-Dues Membership	830.00	788.00	895.00	765.00	1,000.00	505.00	50.5%	1,000.00	0.0%
0454-460	Staff Development	3,728.86	4,809.30	1,799.95	1,562.69	3,000.00	913.97	30.5%	3,000.00	0.0%
	Total Administrative Expense	63,115.78	62,430.60	71,236.52	75,010.51	72,050.00	76,012.60	105.5%	71,800.00	-0.3%

PARKS MTE PROGRAMMING

**TOWNSHIP OF MOON
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ACCT	TITLE	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 Approved Budget	2014 YTC	% Spent of Budget	2015 Preliminary	2015 Budget % Change
Salaries Expense										
0454-122	Salary -Professional Staff	125,327.07	127,942.42	126,756.86	105,250.59	132,000.00	132,044.04	100.0%	135,305.00	2.5%
0454-140	Salaries & Wages - Park Labor	229,914.04	250,397.81	258,723.86	268,931.54	283,056.00	291,658.42	103.0%	297,089.00	5.0%
0454-141	Salaries & Wages Part-time/Temp. Labor	1,957.76	5,585.32	4,956.29	15,388.72	22,000.00	22,002.75	100.0%	22,000.00	0.0%
0454-142	Salary & Wages -Office	25,872.35	30,155.74	30,853.75	34,356.83	25,000.00	24,561.52	98.2%	25,570.00	2.3%
0454-144	Park Security Guard	12,198.36	12,697.70	12,127.01	18,191.70	17,750.00	18,073.07	101.8%	-	-100.0%
	Total Salaries Expense	395,269.58	426,778.99	433,417.77	442,119.38	479,806.00	488,339.80	101.8%	479,964.00	0.0%
Other Employee Expense										
0454-160	Non-uniform Pension	34,006.61	37,526.86	42,623.43	41,407.71	44,005.60	43,730.37	99.4%	46,421.40	5.5%
0454-161	Social Security Taxes	31,166.73	33,807.03	34,203.81	34,868.87	36,705.16	37,330.55	101.7%	37,195.37	1.3%
0454-162	Unemployment Compensation	2,545.41	2,478.88	2,363.74	3,623.75	3,828.13	2,714.83	70.9%	3,000.00	-21.6%
0454-163	Group Life, Health Insurance	90,279.00	90,696.78	110,668.69	97,910.38	100,334.00	96,621.12	96.3%	106,750.00	6.4%
0454-166	Post Employment Health Benefit	3,581.45	3,759.51	3,417.38	4,119.69	4,450.00	4,482.64	100.7%	4,650.00	4.5%
0454-359	SDBBR Liability	0.00	325.00	550.00		750.00	-	0.0%	750.00	0.0%
	Total Other Employee Expense	161,579.20	168,594.06	193,827.05	181,930.40	190,072.89	184,879.51	97.3%	198,766.77	4.6%
Insurance Expense										
0454-351	Fire & Multi Peril Insurance	13,656.40	12,724.56	12,137.16	14,898.30	14,000.00	15,043.00	107.5%	15,500.00	10.7%
0454-354	Worker's Compensation Insurance	14,289.80	13,905.75	11,543.72	11,959.99	13,000.00	15,030.43	115.6%	16,000.00	23.1%
0454-355	Auto Fleet Insurance	14,590.92	14,180.91	14,942.33	16,372.15	14,500.00	15,683.39	108.2%	16,000.00	10.3%
	Total Insurance Expense	42,537.12	40,811.22	38,623.21	43,230.44	41,500.00	45,756.82	110.3%	47,500.00	14.5%
Utilities Expense										
0454-361	Electricity	19,100.19	19,306.97	17,829.92	21,036.96	22,500.00	27,472.77	122.1%	25,000.00	11.1%
	Field Lighting/Concession									100.0%
0454-362	Heating - Gas & LP	15,641.19	14,690.68	11,395.13	16,073.30	14,500.00	18,879.64	130.2%	20,000.00	37.9%
0454-363	Water & Sewer	(1,152.78)	6,198.30	9,016.00	7,182.00	7,750.00	7,286.00	94.0%	10,000.00	29.0%
	Total Utilities Expense	33,588.60	40,195.95	38,241.05	44,292.26	44,750.00	53,638.41	119.9%	55,000.00	22.9%
TOTAL	PARKS & RECREATION	\$889,912.83	\$939,089.13	\$976,099.53	\$983,044.95	\$1,034,678.89	\$1,045,267.84	101.0%	\$1,097,030.77	6.0%
	*Some costs offset by revenues									

**TOWNSHIP OF MOON
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LIBRARY

		2010	2011	2012	2013	2014	2014	% Spent	2015	2015 Budget
ACCT	TITLE	ACTUAL	ACTUAL	ACTUAL	ACTUAL	Approved Budget	YTC	of Budget	Preliminary	% Change
Administrative Expense										
0456-150	Facility Services	12,423.46	13,075.74	10,759.12	14,110.99	13,250.00	15,100.67	114.0%	16,000.00	20.8%
0456-200	Cleaning Service & Supplies	3,627.75	3,430.05	3,279.57	5,933.63	4,000.00	3,423.52	85.6%	4,000.00	0.0%
0456-325	Postage	834.17	468.22	590.06	426.60	1,000.00	426.36	42.6%	750.00	-25.0%
0456-373	Building Maintenance	12,849.10	14,756.75	10,639.29	4,714.44	10,000.00	16,946.70	169.5%	10,000.00	0.0%
0456-530	Contribution to Library	175,000.00	175,000.00	175,000.00	184,000.00	184,000.00	184,000.00	100.0%	184,000.00	0.0%
0456-540	Knowledge Connection	25,390.00	22,046.30	3,653.52	0.00	5,000.00	-	0.0%	-	-100.0%
	Total Administrative Expense	230,124.48	228,777.06	203,921.56	209,185.66	217,250.00	219,897.25	101.2%	214,750.00	-1.2%
Utilities Expense										
0456-361	Electricity	9,260.21	8,616.47	9,011.61	9,324.58	10,000.00	11,685.97	116.9%	12,000.00	20.0%
0456-362	Heating - Gas & LP	1,739.46	3,255.12	1,471.29	1,992.93	3,500.00	2,667.95	76.2%	3,500.00	0.0%
0456-363	Water & Sewer	(231.17)	1,290.01	1,143.33	1,117.68	1,250.00	1,157.67	92.6%	1,250.00	0.0%
	Total Utilities Expense	10,768.50	13,161.60	11,626.23	12,435.19	14,750.00	15,511.59	105.2%	16,750.00	13.6%
TOTAL	LIBRARY	\$240,892.98	\$241,938.66	\$215,547.79	\$221,620.85	\$232,000.00	\$235,408.84	101.5%	\$231,500.00	6.0%

**TOWNSHIP OF MOON
GENERAL FUND
2015 Preliminary Budget (11/24/2014)**

MOONCREST NEIGHBORHOOD

		2010	2011	2012	2013	2014	2014	% Spent	2015	2015 Budget
ACCT	TITLE	ACTUAL	ACTUAL	ACTUAL	ACTUAL	Approved Budget	YTC	of Budget	Preliminary	% Change
Administrative Expense										
0457-314	Advertising	328.90	966.46	0.00		-	-	0.0%	-	0.0%
0457-320	Engineering		10,817.65	1,211.67	62.50	-	-	0.0%	-	0.0%
0457-321	Telephone	2,447.41	1,686.40	1,734.91	1,949.75	2,000.00	2,231.64	111.6%	2,000.00	0.0%
0457-370	Contract Services	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	100.0%	1,500.00	0.0%
0457-372	IT	0.00	202.32	0.00		-	-	0.0%	-	0.0%
0457-373	Building Maintenance	7,447.68	6,793.67	2,316.81	2,573.21	2,500.00	3,826.11	153.0%	2,500.00	0.0%
0457-540	Knowledge Connection			1,344.94	4,877.08	5,500.00	5,642.29	102.6%	5,500.00	0.0%
	Total Administrative Expense	11,723.99	21,966.50	8,108.33	10,962.54	11,500.00	13,200.04	114.8%	11,500.00	0.0%
Utilities Expense										
0457-361	Electricity	3,044.80	2,510.90	2,667.89	2,865.51	3,700.00	3,471.64	93.8%	3,700.00	0.0%
0457-362	Heating - Gas	1,676.72	2,329.02	1,937.11	2,488.89	2,500.00	3,258.47	130.3%	2,500.00	0.0%
0457-363	Water & Sewage					400.00		0.0%	400.00	0.0%
	Total Utilities Expense	4,721.52	4,839.92	4,605.00	5,354.40	6,600.00	6,730.11	102.0%	6,600.00	0.0%
TOTAL	MOONCREST	\$16,445.51	\$26,806.42	\$12,713.33	\$16,316.94	\$18,100.00	\$19,930.15	0.0%	\$18,100.00	0.0%

CABLE TELEVISION

**TOWNSHIP OF MOON
GENERAL FUND
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ACCT	TITLE	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 Approved Budget	2014 YTC	% Spent of Budget	2015 Preliminary	2015 Budget % Change
Operating Expense										
0459-213	Volunteer Supplies	1,813.12	1,841.64	586.08	1,376.80	2,000.00	779.37	39.0%	2,000.00	0.0%
0459-215	Video Supplies	5,356.38	2,384.38	2,696.77	2,846.18	3,000.00	1,115.68	37.2%	3,000.00	0.0%
0459-216	Audio Supplies	1,503.53	802.77	134.62	1,453.83	1,500.00	509.53	34.0%	1,500.00	0.0%
0459-252	Equipment Repair Supplies	370.65	743.65	1,747.00	2,620.31	2,000.00	677.85	33.9%	2,000.00	0.0%
0459-260	Equipment	6,163.25	2,906.59	3,983.72	5,461.20	4,000.00	3,698.05	92.5%	4,000.00	0.0%
0459-332	Trailer Expenses	972.91	1,866.27	831.36	1,705.14	1,000.00	2,396.09	239.6%	1,000.00	0.0%
0459-374	Equipment Maintenance	1,979.26	687.42	1,751.24	444.33	2,500.00	496.82	19.9%	2,500.00	0.0%
0459-470	Meeting Cost-Other Districts	1,650.00	1,850.00	2,800.00	650.00	3,000.00	5,075.00	169.2%	3,000.00	0.0%
	Total Operating Expense	21,646.24	13,082.72	14,530.79	16,557.79	19,000.00	14,748.39	77.6%	19,000.00	0.0%
Administrative Expense										
0459-150	Facility Services	12,423.47	13,075.75	10,759.09	14,110.97	13,750.00	15,100.61	109.8%	16,000.00	16.4%
0459-200	Cleaning Service & Supplies	3,627.72	3,200.02	3,279.57	5,933.61	3,500.00	3,422.53	97.8%	3,500.00	0.0%
0459-210	Office Supplies	1,170.69	1,135.89	951.90	2,267.16	2,000.00	1,258.85	62.9%	2,000.00	0.0%
0459-314	Legal Services	8,079.75	9,079.13	13,919.15	6,065.00	5,000.00	-	0.0%	5,000.00	0.0%
0459-321	Telephone	3,979.18	3,902.94	4,114.24	3,696.30	3,500.00	4,446.31	127.0%	3,500.00	0.0%
0459-325	Postage	49.90	85.51	30.14	29.58	150.00	30.90	20.6%	150.00	0.0%
0459-331	Travel Expense					300.00	-	0.0%	300.00	0.0%
0459-337	Vehicle Mileage	839.74	1,490.92	2,243.78	1,850.78	2,000.00	737.52	36.9%	2,000.00	0.0%
0459-341	Advertising	461.00	799.78	964.03	40.00	750.00	1,641.80	218.9%	750.00	0.0%
0459-342	Printing	434.95	364.00	162.50	98.52	1,000.00	467.33	46.7%	1,000.00	0.0%
0459-370	Contract Services	8,880.67	7,695.13	13,856.71	8,992.74	12,500.00	12,701.94	101.6%	12,500.00	0.0%
0459-372	IT	6,431.52	6,941.49	5,026.13	5,445.95	10,000.00	4,167.12	41.7%	10,000.00	0.0%
0459-373	Building Maintenance	8,163.08	9,849.81	7,703.31	5,015.83	7,500.00	5,413.75	72.2%	7,500.00	0.0%
0459-420	Dues and Subscriptions	274.00	80.00	110.00	315.00	350.00	834.95	238.6%	500.00	42.9%
0459-460	Staff Development	1,304.73	1,853.35	1,925.72	1,588.79	4,000.00	2,428.99	60.7%	4,000.00	0.0%
	Total Administrative Expense	56,120.40	59,553.72	65,046.27	55,450.23	66,300.00	52,652.60	79.4%	68,700.00	3.6%
Salaries Expense										
0459-122	Salary - Technology & Communication	54,744.71	55,928.38	57,568.25	59,596.37	67,512.00	67,421.92	99.9%	70,113.00	3.9%
0459-130	Salary - MCA Staff/Public Relations	54,018.92	60,856.20	61,520.23	61,815.35	62,000.00	52,038.45	83.9%	97,275.00	56.9%
0459-140	Wages - Part Time Help	23,576.02	24,273.15	29,592.88	28,468.50	30,000.00	26,873.89	89.6%	20,000.00	-33.3%
	Total Salaries Expense	132,339.65	141,057.73	148,681.36	149,880.22	159,512.00	146,334.26	91.7%	187,388.00	17.5%

CABLE TELEVISION

**TOWNSHIP OF MOON
GENERAL FUND
2015 Preliminary Budget (11/24/2014)**

ACCT	TITLE	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 Approved Budget	2014 YTC	% Spent of Budget	2015 Preliminary	2015 Budget % Change
Other Employee Expense										
0459-160	Non-uniform Pension	5,282.14	6,075.10	6,326.99	6,120.07	6,200.00	4,419.82	71.3%	9,728.00	56.9%
0459-161	Social Security Taxes	10,686.98	11,045.97	11,579.10	11,677.24	12,202.67	11,651.29	95.5%	14,335.00	17.5%
0459-162	Unemployment Compensation	1,033.95	1,036.73	1,324.66	1,577.59	1,650.00	1,462.83	88.7%	1,500.00	-9.1%
0459-163	Group Life, Health Insurance	25,913.49	31,939.11	35,027.53	39,824.84	42,450.00	18,158.97	42.8%	39,195.00	-7.7%
0459-166	Post Employment Health Benefit	1,204.93	1,226.28	1,242.47	970.00	1,295.12	1,194.60	92.2%	1,674.00	29.3%
0459-359	SDBBR Liability	600.00	600.00	600.00	600.00	600.00	600.00	100.0%	600.00	0.0%
	Total Other Employee Expense	44,721.49	51,923.19	56,100.75	60,769.74	64,397.79	37,487.51	58.2%	67,032.00	4.1%
Insurance Expense										
0459-351	Fire & Multi Peril Insurance	2,104.56	1,483.24	2,126.22	2,389.89	2,100.00	2,452.90	116.8%	2,500.00	19.0%
0459-354	Worker's Compensation Insurance	483.28	403.62	374.70	329.13	350.00	307.08	87.7%	500.00	42.9%
	Total Insurance Expense	2,587.84	1,886.86	2,500.92	2,719.02	2,450.00	2,759.98	112.7%	3,000.00	22.4%
Utilities Expense										
0459-361	Electricity	9,260.13	8,616.44	9,011.57	9,324.52	9,750.00	12,248.60	125.6%	10,000.00	2.6%
0459-362	Heating - Gas	1,739.44	3,255.10	1,454.99	1,992.88	2,500.00	2,592.92	103.7%	3,000.00	20.0%
0459-363	Water & Sewer	(231.18)	1,290.00	1,143.34	1,117.66	1,300.00	1,107.66	85.2%	1,300.00	0.0%
	Total Utilities Expense	10,768.39	13,161.54	11,609.90	12,435.06	13,550.00	15,949.18	117.7%	14,300.00	5.5%
TOTAL	CABLE TELEVISION	\$268,184.01	\$280,665.76	\$298,469.99	\$297,812.06	\$325,209.79	\$269,931.92	83.0%	\$359,420.00	10.5%

**TOWNSHIP OF MOON
GENERAL FUND
2015 Preliminary Budget (11/24/2014)**

DEBT SERVICE

		2010	2011	2012	2013	2014	2014	% Spent	2015	2015 Budget
ACCT	TITLE	ACTUAL	ACTUAL	ACTUAL	ACTUAL	Adopted Budget	YTC	of Budget	Preliminary	% Change
DEBT SERVICE										
0471-012	General Obligation Bond Principal-2012			435,000.00	380,000.00	390,000.00	390,000.00	100.0%	400,000.00	2.6%
0471-014	General Obligation Bond Principal-2014					120,000.00				-100.0%
0472-012	General Obligation Bond Interest-2012			313,371.24	368,487.52	360,887.52	360,887.52	100.0%	349,188.00	-3.2%
0472-014	General Obligation Bond Interest-2014					110,000.00				-100.0%
0473-000	MTMA Rent Credit		35,508.20	120,697.44						
TOTAL	DEBT SERVICE	\$753,140.02	\$785,965.72	\$869,068.68	\$748,487.52	\$980,887.52	\$750,887.52	76.6%	\$749,188.00	-23.6%

MISCELLANEOUS

TOWNSHIP OF MOON
 GENERAL FUND
 2015 Prreliminary Budget (11/24/2014)

ACCT	TITLE	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 Approved Budget	2014 YTC	% Spent of Budget	2015 Preliminary	2015 Budget % Change
0473-000	Debt Service-MTMA Rent Credit				6,817.49	0.00	-			
0480-460	Training/Conference Expense	2,798.81	8,746.54	7,402.00	10,430.59	8,000.00	14,560.17	182.0%	10,000.00	25.0%
0480-461	EOC Training Expense					3,000.00	495.00	16.5%	3,000.00	0.0%
0480-373	Safety Committee Expense				176.28	5,000.00	5,455.09	109.1%	10,000.00	100.0%
0480-374	Building Security								10,000.00	100.0%
0489-000	Prior Year Adjustment	206,454.78	132,390.19	31,480.54	32,969.74	0.00	63,620.22		-	
TOTAL	MISCELLANEOUS	\$209,253.59	\$141,136.73	\$38,882.54	\$50,394.10	\$16,000.00	\$84,130.48	525.8%	\$33,000.00	106.3%
TOTAL	EXPENDITURES & FUND RESERVE	10,653,948.26	11,202,944.92	11,120,028.16	11,318,812.06	12,161,967.55	11,565,755.30	95.1%	12,591,722.77	3.5%

**MOON TOWNSHIP
CAPITAL PROJECTS
2015 Preliminary Budget (11/24/2014)**

Department: Facilities

Project	Project Number	2015 Capital Request	Not Funded in 2015	Funded with Discussion	Funded/ Approved	Other Funding (Liquid Fuels)
Floor Covering in Fire House Bays	40914-1	50,000.00			50,000.00	
Ventilation System-Downs Fire Station	40914-2	15,000.00			15,000.00	
Roof Top Air Handlers-PSB	40914-3	10,000.00			10,000.00	
Parking Lot Lights-Cherrington	40914-4					
Gutters & Down Spouts-Cherrington	40914-5	5,000.00		5,000.00		
Boiler-Cherrington	40914-6	15,000.00		15,000.00		
Dumpster Enclosures and New Wall-Cherrington	40914-7	5,000.00		5,000.00		
Air Handler in the Sky Room	40914-8	5,000.00		5,000.00		
AC Roof Top Unit-MTMA	40914-9	10,000.00		10,000.00		
Save for Chevy Tahoe Replacement	40914-10	25,000.00		25,000.00		
Total: Facilities		140,000.00	-	65,000.00	75,000.00	-

Department: Police

Project	Project Number	2015 Capital Request	Not Funded in 2015	Funded with Discussion	Funded/ Approved	Other Funding (Liquid Fuels)
4 2015 Ford Police Interceptor SUV's	41014-1	165,400.00	41,350.00		124,050.00	
Consulting Firm for Dispatch Upgrade	41014-2	24,958.00			24,958.00	
Dispatch Computer Systems	41014-3	50,000.00			50,000.00	
Total: Police		240,358.00	41,350.00	-	199,008.00	-

Department: Emergency Management

Project	Project Number	2015 Capital Request	Not Funded in 2015	Funded with Discussion	Funded/ Approved	Other Funding (Liquid Fuels)
Multiple Event Response Trailer	41214-1	10,000.00			10,000.00	
Portable Message Board	41214-2	15,000.00			15,000.00	
Total: Emergency Management		25,000.00	-	-	25,000.00	-

**MOON TOWNSHIP
CAPITAL PROJECTS
2015 Preliminary Budget (11/24/2014)**

Department: Community Development

Project	Project Number	2015 Capital Request	Not Funded in 2015	Funded with Discussion	Funded/ Approved	Other Funding (Liquid Fuels)
Comprehensive Sidewalk & Trails Plan	41914-1	25,000.00		25,000.00		
University Boulevard Charette	41914-2	1,000.00			1,000.00	
Building Software Upgrade	41914-3	9,000.00			9,000.00	
GIS Software	41914-4	9,000.00			9,000.00	
AutoCAD Software	41914-5	550.00			550.00	
Green Roof Grant	41914-6	2,000.00			2,000.00	
Wayfinding Signage	41914-7	25,000.00			25,000.00	
Ewing Road Trail	41914-8	232,500.00	232,500.00			
Sidewalk HOP Plan	41914-9	15,000.00			15,000.00	
Boggs School Capital Contribution	41914-10	50,000.00		50,000.00		
Total: Community Development		369,050.00	232,500.00	75,000.00	61,550.00	-

Department: Public Works

Project	Project Number	2015 Capital Request	Not Funded in 2015	Funded with Discussion	Funded/ Approved	Other Funding (Liquid Fuels)
Cantilevered Slide Gate at Garage	43014-1	11,000.00			11,000.00	
Paver-Lee Boy 7000 or Equivalent	43014-2	95,000.00				95,000.00
Bucket Truck	43014-3	125,000.00				125,000.00
Accubrine Remote Truck Fill	43014-4	90,000.00			90,000.00	
Fleet Maintenance Software	43014-5	23,075.00			23,075.00	
F-550 Truck	43014-6	85,000.00	85,000.00			
Amount Set Aside for 2016 Truck Replacement	43014-7	75,000.00			75,000.00	
Thermo Lazer Melt Down System	43014-8	15,000.00	15,000.00			
Salt Brine Storage Facility	43014-9	25,000.00		25,000.00		
Total: Public Works		544,075.00	100,000.00	25,000.00	199,075.00	220,000.00

**MOON TOWNSHIP
CAPITAL PROJECTS
2015 Preliminary Budget (11/24/2014)**

Department: Parks

Project	Project Number	2015 Capital Request	Not Funded in 2015	Funded with Discussion	Funded/ Approved	Other Funding (Liquid Fuels)
Main Playground Redevelopment	45414-1	600,000.00	350,000.00	250,000.00		
New Roof at Robin Hill & Carriage House	45414-2		-			
DeVenzio Field Fencing & Retaining Wall	45414-3	37,000.00			37,000.00	
Full Size Field-Repair & Improve Infield	45414-4	25,000.00			25,000.00	
Basketball Courts, Walking Track, Parking	45414-5	450,000.00	225,000.00	225,000.00		
Debris Blower	45414-6	7,500.00			7,500.00	
Office Renovations	45414-7	45,000.00	45,000.00			
Security Cart	45414-8	10,000.00	10,000.00			
Sand Volleyball Courts	45414-9	15,000.00			15,000.00	
New Roof on Rotary Pavilion	45414-10	70,000.00	Moved to Olsen Park Play Equipment			
Counter Tops at Robin Hill	45414-11	8,000.00			8,000.00	
Smithco Superstar 2WD Rake	45414-12	10,000.00			10,000.00	
DeVenzio Field Lighting	45414-13	100,000.00	100,000.00			
Golf Cart	45414-14	7,500.00		7,500.00		
Walking Path	45414-15	70,000.00	70,000.00			
Ventrac 4-Season Tractor	45414-16	35,000.00	35,000.00			
Olsen Park Play Equipment					70,000.00	
Total: Parks		1,490,000.00	835,000.00	482,500.00	172,500.00	-

Department: MCA-TV

Project	Project Number	2015 Capital Request	Not Funded in 2015	Funded with Discussion	Funded/ Approved	Other Funding (Liquid Fuels)
Tiger Box 1 Edit Server	45914-1	20,000.00			20,000.00	
Vinten Camera Pedestal	45914-2	11,000.00			11,000.00	
3 JVC GY-HM650U HD Portable Cameras	45914-3	18,000.00			18,000.00	
2 AJA KiPro Digital Record Decks	45914-4	9,000.00			9,000.00	
2 Channel HD Digital Playout Servers	45914-5					
Total: MCA-TV		58,000.00	-	-	58,000.00	-

**MOON TOWNSHIP
CAPITAL PROJECTS
2015 Preliminary Budget (11/24/2014)**

Department: Recurring Expenses

Project	Project Number	2015 Capital Request	Not Funded in 2015	Funded with Discussion	Funded/ Approved	Other Funding (Liquid Fuels)
Lease Payment In-Car Video		13,800.00			13,800.00	
Community Development Vehicle		3,000.00			3,000.00	
Road Program		1,100,000.00			1,100,000.00	
Lease Payment Public Works Garage		26,500.00			26,500.00	
Library Challenge Grant		20,000.00			20,000.00	
Total: MCA-TV		1,163,300.00	-	-	1,163,300.00	-

Total	4,029,783.00	1,208,850.00	647,500.00	1,953,433.00	220,000.00
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TOWNSHIP OF MOON
2015 Preliminary Budget (11/24/2014)
LOCAL SERVICES TAX FUND

		2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 APPROVED	2014 YTC	2015 RECOMMENDED
Beginning Balance		1,819,998.94	1,672,847.21	1,720,593.17	1,484,541.41	1,330,122.98	1,330,122.98	1,262,114.81
Estimated Revenue		738,953.87	849,743.89	794,579.57	847,735.62	800,600.00	804,628.17	801,000.00
Appropriations		(886,105.60)	(801,997.93)	(1,030,631.33)	(1,002,154.05)	(843,500.00)	(872,636.34)	(973,340.00)
Ending Balance		1,672,847.21	1,720,593.17	1,484,541.41	1,330,122.98	1,287,222.98	1,262,114.81	1,089,774.81
PROGRAM								
<p>The Local Services Tax Fund was established with the passing of Ordinance No. 581 which amends Article VIII of Chapter 192 of the Moon Township Code of Ordinances, Taxation. A tax in the amount of \$52.00 is levied upon the privilege of engaging in an occupation within the Township beginning in the calendar year 2005 and each succeeding calendar year. The Township receives \$47 of the tax levied. The tax shall not be levied upon any natural person whose total income during the subject calendar year is less than \$12,000. Beginning January 1, 2008, 25% of Local Services Tax collections are mandated to be spent towards public safety.</p>								
ACCT	TITLE	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 APPROVED	2014 YTC	2015 RECOMMENDED
REVENUES								
0310-500	Local Services Tax-Net of Refunds	736,845.75	847,901.11	792,449.61	847,151.71	800,000.00	803,585.88	800,000.00
0341-000	Interest	2,108.12	1,842.78	2,129.96	583.91	600.00	1,042.29	1,000.00
TOTAL	REVENUES	738,953.87	849,743.89	794,579.57	847,735.62	800,600.00	804,628.17	801,000.00
EXPENDITURES								
0403-114	LST Tax Collection Expense	14,759.27	16,518.78	16,181.89	16,927.88	16,000.00	16,071.72	16,000.00
0410-010	Narrow Banding-Radios/Towers			109,968.75	78,400.02			
0430-010	North Flaugherty Run Rd Bridge			119,117.27	70,535.93			
0490-000	Property Tax Relief-To Gen. Fund	376,635.40	398,438.00	393,669.60	327,418.80	325,000.00	346,470.00	346,090.00
0490-004	Public Safety Appropriation-Cap.Reserve	184,211.44	211,975.28	198,112.40	211,787.93	200,000.00	207,596.47	200,000.00
0490-005	Public Safety Appropriation-Salt Purchase	310,499.49	175,065.87	193,581.42	297,083.49	302,500.00	302,498.15	411,250.00
TOTAL	EXPENDITURES	886,105.60	801,997.93	1,030,631.33	1,002,154.05	843,500.00	872,636.34	973,340.00

TOWNSHIP OF MOON
2015 Preliminary Budget (11/24/2014)
LIQUID FUELS FUND

	2010	2011	2012	2013	2014	2014	2015
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	APPROVED	YTC	RECOMMENDED
Beginning Balance	106,585.23	192,653.60	139,686.77	196,033.27	219,415.23	139,686.77	212,844.23
Estimated Revenue	436,298.29	451,971.15	481,429.93	473,940.22	457,032.53	510,142.41	543,809.03
Appropriations	(350,229.92)	(504,937.98)	(425,083.43)	(450,558.26)	(542,875.00)	(436,984.95)	(535,075.00)
Ending Balance	192,653.60	139,686.77	196,033.27	219,415.23	133,572.76	212,844.23	221,578.26
PROGRAM							

State Law requires a separate fund for the accounting of Liquid Fuels Tax monies. The revenue is derived from the state gasoline tax and revenue from the turnback of State roads to the Township. A percentage of the proceeds of the state's gasoline tax is distributed to the Township based on the 72.7 miles of improved Township's roads and a population of 24,185 as of January 1, 2012. This fund provides additional resources to finance such things as street maintenance, winter salt purchases, traffic light maintenance and public works equipment to name a few.

ACCT	TITLE	2010	2011	2012	2013	2014	2014	2015
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	APPROVED	YTC	RECOMMENDED
REVENUES								
0355-002	State Liquid Fuels Allocation	436,298.29	451,971.15	481,275.54	473,504.83	456,632.53	509,842.46	543,509.03
0341-001	Interest	-	-	154.39	435.39	400.00	299.95	300.00
TOTAL	REVENUES	436,298.29	451,971.15	481,429.93	473,940.22	457,032.53	510,142.41	543,809.03
EXPENDITURES								
0434-361	Street Lighting	350,229.92	354,937.98	336,981.15	323,284.30	392,800.00	302,512.93	315,000.00
0434-315	Administrative Fees	0.00	0.00	12.28	73.96	75.00	73.96	75.00
0430-740	Road Equipment	0.00	150,000.00	88,090.00	127,200.00	150,000.00	71,982.00	220,000.00
0454-010	Parks Equipment	0.00	0.00	0.00	0.00	0.00	62,416.06	0.00
TOTAL	EXPENDITURES	350,229.92	504,937.98	425,083.43	450,558.26	542,875.00	436,984.95	535,075.00

BUDGETARY COMMENT

Funds distributed from the Commonwealth of Pennsylvania for the past five years is as follows:

<u>Year</u>	<u>Amount</u>	
2010	436,298.29	70.19 miles/22,290 population
2011	451,971.15	70.19 miles/22,290 population
2012	481,275.54	72.7 miles/22,290 population
2013	473,504.83	72.7 miles/24,185 population
2014	509,842.46	72.7 miles/24,185 population
2015 Estimate	543,509.03	72.7 miles/24,185 population