

Memorandum

To: Board of Commissioners



Date: October 11, 2021

From: Jeffrey F. Silka, Township Manager



RE: 2022 Budget Approval Process

I provide for your review and comment the 2022 Preliminary Budget Draft. This draft was compiled with input of the Township's Department Heads and Senior Staff. The attached budget incorporates most of the requests made by the Department Heads in the 2022 Budget Process.

The 2022 Proposed Budget is submitted a month earlier than has been the practice.

It is prudent that workshops be scheduled in the upcoming weeks to review and modify the budget to allow for the required public inspection prior to adoption. The First-Class Township Code requires the budget be available for inspection for at least twenty days prior to the date of adoption. Adoption must be at least ten days after public notice. In 2022, the budget can be reopened once it is adopted as it is a reorganization year.

2022 Budget Review Schedule:

- **October 11, 2021** - Township Manager's Budget distributed to the Board of Commissioners.
- **October 14, 2021** - Board of Commissioners Work Session - Budget discussion dates should be planned.
- **October 20, 2021** - Board of Commissioners Regular Meeting Night
- **November 11, 2021** - Board of Commissioners Work Session
- **November 17, 2021** - Board of Commissioners Regular Meeting
- **December 9, 2021** - Board of Commissioners Work Session
- **December 15, 2021** - Board of Commissioners Regular Meeting

The budget would have to be advertised by November 26, 2021 to be adopted at the December 15th regular meeting. It must be available for 20 days prior to adoption. The final day to advertise the 2022 budget for adoption on December 15, 2021 is December 6, 2020

**NORTH HUNTINGDON TOWNSHIP
WESTMORELAND COUNTY, PENNSYLVANIA**

MEMO

TO: **BOARD OF COMMISSIONERS**
FROM: **JEFFREY F SILKA, TOWNSHIP MANAGER**
DATE: **October 7, 2021**
SUBJECT: **2022 BUDGET PROPOSAL**

I am pleased to submit for consideration by the Board of Commissioners a copy of the 2022 Budget Proposal for the Township of North Huntingdon. The proposed 2022 Budget consists of the following funds and fund totals:

FUND	REVENUE TOTAL	EXPENDITURE TOTAL
General Fund	\$14,628,260.00	\$14,628,260.00
Capital Reserve Fund	\$408,995.00	\$408,995.00
State Motor Vehicle Fund	\$1,073,550.00	\$1,073,550.00
Fire Service Fund	\$540,600.00	\$540,600.00
Parks Fund	\$35,100.00	\$35,100.00
Water Fund	\$57,250.00	\$57,250.00
Light Fund	\$225,100.00	\$225,100.00
TOTAL OF ALL FUNDS	\$16,968,855.00	\$16,968,855.00

In addition to including the proposed line-item budget amounts for 2022, the budget format includes the adopted 2021 line item budget, 2021 year-to-date expenditures, as well as the 2020 and 2019 actual amounts expended or received in each line item. Also, please note that when a new line item is added for 2022 there is no corresponding budget line item for 2021 and there will be no history.

The following appendices are included to provide background and historical references: **Appendix A:** Non-Union, Full-Time Staff Pay Adjustments and Contractual Union Annual Wage Adjustments for 2022; **Appendix B:** Departmental and Other Budget Requests Not Included in Final Budget Proposal; **Appendix C:** 2022 Road Paving Program; **Appendix D:** Historical Income / Expense Graphs - General Fund and Fund Balance Policy; **Appendix E:** Insurance Trust Memo; **Appendix F:** 2022 Revenue / Expense Graphs.

SUMMARY OF SIGNIFICANT BUDGET COMPONENTS

There are no new taxes or tax increases incorporated in proposals to fund the 2022 general fund budget. The 2022 proposed budget was developed using a “bottom up” approach with Department Directors submitting their budget requests and detail to the Manager, who then developed the spending plan. The budget was developed in conjunction with the current Strategic Plan.

The 2022 budget was developed by assigning the services that are funded into three categories: **Core Services** – These services represent the services that the Township of North Huntingdon (Municipality) is obligated to provide to meet the threshold of protecting and providing for the health, safety, and welfare of the residents. Core Services are provided with a true public benefit and no single benefactor. **The identified Core Services will be funded at priority level to ensure that the Municipality provides for its residents and tax payers.**

Ancillary Services – These services enhance the quality of life and increase the service level in the Municipality, but are above and beyond the expected Core Service levels. **Ancillary Services will be funded at a secondary level to provide those services, if possible, once the Core Services are funded.**

Supportive Services - These services fall outside the scope of traditional governmental services and are provided solely to enhance the quality of life or are services provided to an exclusive end user with no true public benefit. **The identified Supportive Services may be funded, if at all, after the Core and Ancillary Services are funded at their appropriate levels. Supportive Services may be funded by user fees, franchise agreements or other cost sharing agreements.**

The current General Fund millage rate is 9.23 mills. This rate was reduced from 10.23 mills in 2013. The assessed value of the Township’s real estate as of January 18, 2021 is \$400,674,100.00, an increase in \$5,310,200.00 over 2020. The current assessed value for the end of 2021 will be released in November. The face value of 1 mill of real estate tax is \$400,674.10. The value of a mill has increased \$5,310.00. For the 2022 budget process, the collectable value of 1 mil is estimated to be \$421,634.00. The cumulative rate of inflation from September 2013 thru August 2021, according to the U.S. Labor Department’s Bureau of Labor Statistics is 17%. The effect on spending is that the dollar (\$1.00) in 2013 is equivalent to eighty-three cents (\$0.83) in 2021.

The General Fund budget is conditionally balanced at \$16,968,855.00 for the year 2022. This budget does not provide sufficient revenue to meet expenses. The anticipated deficit in the 2022 budget is 1,149,328.00, which equals 2.73 mills of taxation. The budget, as presented, is balanced with \$418,528.00 from the fund balance and \$730,800.00 from revenue replacement from the American Rescue Plan Act (ARPA). The ARPA funds will allow the Township to offset lost revenue for a period thru 2024 as directed by the Lost Revenue Formula. The full amount of the fund balance allocation has never been necessary as budgets have been managed through each department, as well as overtime and associated costs budgeted at a worst-case number that is rarely achieved. There are no significant expense areas to cut that would not create a noticeable reduction in services.

This deficit is not unexpected and has been forecast in past budgets as there was a designed and approved spending down of the surplus. This deficit and spending down of balances

have been referenced beginning in the 2016 Budget message and in the audits from 2017. There was no doubt that the Township would reach the juncture it is in. The allocation of the ARPA funds have greatly reduced the reliance on the fund balance and has provided a stop gap on expending the surplus. It is anticipated that the fund balance will be between 2-3 million at the end of 2021. It will be evaluated in January and recommendations will be brought to the Board of Commissioners. It is anticipated that there will be sufficient fund balance after 2021 to allow for supplementing the General Fund while being able to cover the first quarter of the 2022 year without a Tax Anticipation Note (TAN).

There are options that can be utilized to achieve a balanced budget. This list is not exhaustive, only the highest impact options:

1. Suspend the Fund Balance Policy for 2022 to allow the budget to balance with surplus funds. This will be followed up with a comprehensive review of all services, departments, and operations in the second quarter of 2022 to determine an acceptable level of service and determine the funding for 2022 and the future. (There are no more “drops of water” to trim out without noticeably reducing service.)
2. The current real estate tax rate could be adjusted to reflect the actual expenses of the Township. The current rate of 9.23 mills is deficient by nearly 2.73 mills.
3. The Township currently operates its own dispatch center, one of two local centers in the county. While the service that this provides the Township Police and EMS cannot be questioned, there is a cost that can be transferred to Westmoreland County. The net annual savings would be approximately \$425,000.00. This is maintaining two dispatch/secretary positions to perform the required administrative duties in the police department.
4. Implement ticketing at our recreation events and differentiate the cost between resident and non-resident participation.
5. Undertake a major overhaul of the fee ordinance and raise fees for all services.

These options are not exhaustive and only a combination of increasing revenue and reducing services, while raising the tax rate, would provide a long-term solution.

2022 Budget Highlights

- Road Program - This budget proposes that the road program be limited to the funding provided in the State Motor Fund Budget. There is no General Fund supplement to the paving program. There is funding for crack sealing that is used on three-year-old roads and prolongs the life of the pavement. The 2022 proposed road program is included in Appendix C. The Township continues to utilize the updated pavement management system analysis of all roads through CMU (Roadbotics), which uses new software technology and database management tools. The result of the analysis is provided in a summary memo in Appendix C.

- New Positions/Staffing Changes – This budget includes funding for a Planning Technician to backfill Director Fonzi's position. Also, an Intern position has been included in the following departments; Administration, Police, Planning and Zoning and Parks & Recreation.
- Revenue – There is \$730,800.00 of ARPA funds that are shown as revenue to offset police salaries. This amount is derived from the formula put forth in the Act.
- Other notable items:
 - The budget includes \$372,000 for stormwater facility maintenance and landslide repair. This is anticipated to be an ongoing maintenance task into the foreseeable future.
 - This budget proposed no transfer to the Capital Reserve Fund from the General Fund. Past budgets, prior to 2020, have transferred approximately \$100,000 annually.
 - **Over the past few years, factoring in the increased capital expenditures, increased paving program, the 2013 tax decrease of 1 mill and the Fund Balance Policy, the funding level included in the proposed 2022 budget has reached a critical nexus of service expectation and revenue generation. The 2021 budget was the final year that we were able to fund the current level of services at the current tax rates and the current Fund Balance Policy. The 2022 budget will be close to maintaining the 25% fund balance policy. The ARPA funds have provided fiscal relief with revenue replacement.**
 - For 2022, the Township's health insurance premiums for current employees will increase by 4.5%, which is at the national average. In 2021, health-care costs nationally averaged 5-7% increases.
 - For 2022, the employee contribution rates for both the non-uniform pension plan and police pension plan are projected to remain at 5.0%. These contribution rates are determined by the actual pension plan costs as well as the projected reimbursement from the State for pension costs. 5.0% is the maximum allowed employee contribution rate for the PMRS pension plans. In 2022, the Minimum Municipal Obligation (MMO) decreased nearly \$12,000.00. After accounting for employee contributions and State Aid, the Township will have to contribute approximately \$700,000.00 from the General Fund.

I would like to thank the Department Directors and the Administrative staff without whose diligence, cooperation, and work ethic this process and document would not happen!

The significant components of each fund proposed in the 2022 Budget and departmental accomplishments and highlights are addressed in the review.

GENERAL FUND REVENUES

1. Real Property Taxes (301.000)

For 2022, current real estate property tax revenue is projected to be similar to the 2021 budget. This is based on year-to-date collection data and the 2020 valuation data. To date, we have not received the Westmoreland County assessed valuation certification for 2022 (this is usually distributed in November) and are utilizing the assessed value for the school tax period which is the latest data.

There is no proposed real estate millage increase or decrease for 2022. The current rate of taxation is 9.23 mills. **This rate was established in 2013 and is a 1.0 mill reduction from the 2012 rate.**

2. Local Enabling Taxes (310.000)

For 2022, local income tax is projected to be \$5,000,000.00. The basis for this estimate is a projection provided by Berkheimer, the Township's local income tax collector, and historical trend analysis.

Delinquent income tax is projected at \$85,000.00 in 2022.

Real estate transfer tax is projected to remain constant in 2022. The projected amount is based on 2021 year-to-date data. Business gross receipts tax is projected to be constant in 2022.

Other tax revenues are projected to remain relatively constant for 2022.

3. Business Licenses and Permits (321.000)

The majority of fees generated in this sub-account are from cable television franchise fees charged to customers. Nationwide cable franchise fees are in decline as consumers navigate away from cable to wireless and streaming services.

4. Non-Business Licenses and Permits (322.000)

The revenue generated in this account is from street opening permit fees from utility companies that open the Township's streets to repair, replace, or extend utility lines. The revenue in this account is projected to remain relatively constant.

5. Fines (331.000)

The Fines account includes all fines received from citations issued by members of the Police Department, the Zoning Officer, Code Enforcement Officer, and the Dog Officer.

6. Interest Earnings (341.000)

Interest earnings are realized on all idle funds the Township has in the General Fund. This line item has been changed to reflect that the majority of interest is accrued in the General Fund Money Market account rather than the General Fund checking account. You will be able to see this interest amount in the monthly Treasurer's report as well as the year-end audit.

7. Rents (342.000)

The revenue realized by this sub-account is rent received from office spaces in the Town House. Additionally, revenue in this line item includes fees for cellular antenna leases at Oak Hollow Park.

8. State Grants (354.000)

Various grants and entitlements from the Commonwealth of Pennsylvania are listed in this sub-category. Grant funds are projected for the Buckle-Up and Smooth Operator programs.

9. State Shared Revenue (355.000)

Line item 01-355-010, Public Utility Taxes, is revenue received from the Commonwealth under the PURTA Program. Revenue for Public Utility Taxes has been projected to remain constant for 2022. Line item 01-355-020, Drug Task Force Reimbursement, is projected revenue that is a reimbursement for the Township's participation in this program. This line item is projected to remain constant in 2022. The State Pension Assistance is based on projected revenue to be received from the State to fund the Township's two pension plans. Line item 01-355-070, Foreign Fire Insurance, is projected to remain constant. This revenue is received by the Township and is then forwarded to the North Huntingdon Township Fireman's Relief Association in accordance with state law. The Recycling Performance Grant is a reimbursement from the State for recyclables collected as part of the Township's recycling program. Line item 01-355-060, Drilling Impact Fees are from the State related to fees collected by the State for deep well drilling and forwarded to each eligible municipality in the State. \$50,000.00 is projected for 2022. 2022 shows a new line item for ARPA Revenue Replacement (01-355-110), this line will allow the Township to bring forward funds from its allocation to offset revenue loss per the formula.

10. General Government (361.000)

This account includes charges for no lien letters, zoning, subdivision fees, hearing fees, and the sale of publications. The township has improved the collecting and recording of third-party engineering fees. This is reflected in the line item. Changes for 2022 are based on 2021 year-to-date information.

11. Special Police Services (362.100)

This account includes fees for building permits and occupancy permits issued by the Planning and Zoning Department. Fees for on-lot septic permits for new installation and repair are also included in this account. For 2022, building permit and occupancy fees are projected to be constant.

12. Recreation Programs (367.000)

Revenue in this account is generated from pavilion and field rentals, receipts from various recreation programs where user fees are charged, and donations from sponsors of recreation events. Fees are projected to increase in 2022 as we revisit the charges for the various fee-generating programs.

13. Miscellaneous Revenue (380.000)

Revenue in this account is from miscellaneous revenues that cannot be categorized into any other standard revenue account. The majority is for potential project agreements with NHTMA or MAWC for road reconstruction projects. Other items are insurance settlement payments.

14. Refunds of Prior Years Expenses

Revenue in this sub-account is from dividends from the insurance trust. For 2022 revenue is projected to be stable. A detailed explanation can be found in Appendix C.

15. Unencumbered Reserves (396.000)

Revenue in this account is from the 2021 surplus in the General Fund. This account proposes to utilize \$418,528.00 of unencumbered reserves to balance the 2022 Budget.

GENERAL FUND EXPENDITURES

Administration

The Administration Department provides overall coordination and management to the overall Township operations. The department is led by the Township Manager and includes the direct core services of central management, finance, accounts receivable / payable, payroll, customer service, Right -to Know, IT, Risk Management and Board of Commissioner coordination.

The staff include the Assistant Township Manager, Township Engineer, Senior Project Engineer, Communication and Technology Coordinator, Accounting Clerk, Payroll Clerk, two (2) Senior Clerks.

The main funding categories for the Administration Department are: Governing Bodies (400.000), General Administration (401.000), Insurance (486.000) and Employee Benefits (487.000).

1. Governing Bodies (400.000)

Expenditures in this account include salaries for the Board of Commissioners. The funding for Board travel and training are included in this account. Township wide memberships such as PML and Westmoreland County Chamber.

2. General Administration (401.000)

Expenditures in this account include salaries and wages for Administrative Department staff including the Township Manager, Assistant Township Manager, Communications/Technology Coordinator, two clerical staff, one Payroll clerk, and one Accounting clerk. Senior Project Engineer is also in the Administration Department budget. This position is currently filled by Bob Robinson in a part-time capacity. Please note that salaries for non-union staff are budgeted for 2022 with the final salaries to be approved by the Board of Commissioners via resolution. See Appendix A.

Auditing services includes auditing of Township funds as required by the First-Class Township Code.

The Consulting Services (01-401-312) line item has been continued in the 2022 budget. For 2022, funds have been included as follows:

- \$10,000.00 Roadbotics Study Update
- \$20,000.00 General Consulting as may be required.

The Computer System Line Item (01-401-385), has been stable at the reduced funding level. In 2022, we will continue to subscribe to TRAISR, Accufund and Microsoft 365. We will see a decrease in spending for hardware as the majority of our IT was upgraded in a 2019 capital project. Monthly support is less with DEP Technologies.

The Workers Compensation line item has been adjusted to show departmental cost more clearly.

The Fringe Benefits line item has been adjusted to reflect the current contractual wages and the increase in health care.

The line items for Dues and Subscriptions have been reduced to better reflect spending as a shift to virtual training.

All other line items in Administration Department budget are unchanged or minor.

3. Tax Collection (403.000)

This sub-category includes expenditures for the Township Tax Collector's salary, tax collector commissions, and supplies needed for tax collection purposes. Costs are also included for taxes collected by Berkheimer on behalf of the Township and collection of delinquent income tax by Maiello tax collection service. The line item for supplies has been reduced to reflect historical trends.

4. Buildings and Plant (409.000)

Expenditures in this account include maintenance items at the Townhouse and Public Works Department garage as well as utilities at both facilities. Utility projections for 2022 are based on 2020 actual data and 2021 year-to-date data.

The Telephone line item (01-409-321) is increased to show the data plans that are required on the tablets used for TRAISR. The Fringe Benefits line item has been adjusted to reflect the current contractual wages and the increase in health care. Savings should be realized in the TH repairs and maintenance line item with the upgrade of the HVAC system.

Police Department

The core services provided by Police Department are the overall public safety of the Township by the execution of the legal authority vested in the agency. The enforcement of criminal and traffic laws coupled with patrol and community service provide the foundation for a safe and welcoming community. The majority of the expenses under 01-410-000 are for core services that must be provided.

If any services were to be considered ancillary it would be the community events such as National Night Out, Citizens Police Academy, Carving with Cops etc. However, these types of events

while not core, do serve to connect the community with our police department and provide positive public relations.

The Dispatch Center that operates under the Police budget is a service that could be viewed as not a core service. The operation of the Dispatch Center unquestionably offers service to the police department and EMS, but this service is provided at a cost that can be transferred to Westmoreland County. The Dispatch Center, in the context of budgeting is a supportive service, as the service can be provided at reduced or no cost to the township.

The Police and Dispatch expenses are covered in the Police Department (410-000) category.

5. Police Department (410.000)

The 2022 Police Department General Budget salary line for officers is set at 29 officers and incorporates required collective bargaining wage increases. The Police Department was budgeted for 27 officers for 2020. Dispatch wages are set at 6 dispatchers and incorporates anticipated collective bargaining wage increases.

The Fringe Benefits line item has been adjusted to reflect the current contractual wages and the increase in health care.

The line item for repairs to vehicles (01-410-250) has been decreased due to a Township cooperative effort

Please note that all the major capital purchases for the Police Department are included in the Capital Reserve Fund Expenditures Budget.

The 2022 General Police Budget follows all the Collective Bargaining payroll increases concerning Police Officers and Dispatchers. Most line items were held at a zero (0) increase or received modest increases. Several of the line items that received larger percentage increases and why:

The 2022 Police Overtime line item (01-410-130-83) shows a zero increase for 2022 anticipating the Police Department will return to full staffing of 29 Officers, including the Chief of Police.

Dispatcher Overtime line item (01-410-140-83) was increased by \$6000.00 based off the 2021 Overtime Budget. Dispatch is currently staffed with six (6) Dispatchers and at any time during the year when staffing drops below six (6), we can incur the cost of filling vacant shifts with overtime.

Police Vest line item (01-410-195) has a \$5000.00 increase and this varies from year to year depending how many officers are required to purchase new vests after five (5) years of usage. We also apply for partial Federal reimbursement for the purchase of the vests.

Equipment Maintenance Contracts line item (01-410-328) was increased \$7000.00 to cover the addition of the License Plate Reader Service Agreement for year two. Also, it will cover the increase in the PSP CLEAN connection and additional Verizon Wireless Costs along with the new Maintenance Agreement on the Logging Recorder. This line item covers the costs for our Copier Service, the Traffic Speed Boards, LiveScan/ CPIN Fingerprinting, CompuCom Scanner, Nixle, CODY-RMA. We do receive a reimbursement for the LiveScan/ CPIN at \$6,500.00 and the PSP CLEAN connection at \$5,100.00.

Blood Alcohol Test line item (01-410-315) was increased by \$6000.00 due to the increased cost to test non-Alcohol related DUI's. The Township does receive reimbursement for the cost through the court system, however this process is slow and time-consuming.

The total Police General Budget saw a modest 4.17% increase from 2021. We are experiencing supply chain issues with ammunition and I am unsure if this will be reflected in a cost increase to purchase ammunition in 2022 which would impact the Defensive Equipment line item. Gas pricing is always a variable that is difficult to estimate, however, I do anticipate the patrol milage to increase in 2022 when we return to full staffing of officers and, in turn, financially impact the Vehicle Fuel line item.

6. Fire Department (411.000)

The Fire Department Budget accounts for various expenditures related to the operation of the volunteer fire departments. The major increase is for Workers Compensation which has been increasing annually. Expenditures include vehicle fuel, which has increased for 2022 based on projected fuel costs. The Vehicle Repair and Maintenance line item is to account for any insurance proceeds received on behalf of the fire departments. Also included is the revenue received for the Fireman's Relief Association which is a direct pass through from the state.

7. Ambulance/Rescue 8 (412.000)

This budget includes utilities, vehicle fuel, and a contribution from the Township to Rescue 8. Funding by the Township to Rescue 8 has been maintained at \$72,000.00 for 2022.

Planning and Zoning

The Department of Planning and Zoning provides the core serves of enforcing the zoning and subdivision and land development ordinance (SALDO), code enforcement, building permits and inspections. The department also provides support for the planning commission and the zoning hearing board. The department is led by the Director of Planning and Zoning and includes a Building Inspector/Zoning Officer, Code Enforcement Officer, and a clerical position. The department interacts with the township engineers and consultants. The activity of the department is based upon core services and does not have any identifiable ancillary or supportive services.

The cost for Planning and Zoning are in Planning and Zoning (414.000).

8. Planning and Zoning (414.000)

The salary for the Planning Director, Building Inspector/Zoning Officer, Code Enforcement Officer and Clerk are included in this budget category.

The 2022 Budget includes the new position of Planning Technician.

The Fringe Benefits line item has been adjusted to reflect the current contractual wages and the increase in health care.

The Professional Services line item (01-414-310) includes comprehensive plan consultant, planning reviews, and other needed consultants.

Otherwise, the 2022 budget for the Planning and Zoning Department is consistent with the 2021 budget.

Please note that there are no capital purchases for the Planning and Zoning Department included in the Capital Reserve Fund Expenditure Budget for 2022.

9. Emergency Management (415.000)

The overall budget for Emergency Management is proposed to remain relatively constant for 2022

10. School Crossing Guards (420.000)

The most significant component of the School Crossing Guards Budget is the wages for the guards. No new locations are proposed for 2022. Funding has been included for six (6) crossing guard locations; the number currently employed.

Public Works

The department of Public Works provides mostly core service for the residents and businesses of the township. The Department is led by the Department of the Director of Public Works and is assisted by an Assistant Director, and 19 full-time employees. The Department maintains approximately 160 miles of roads consisting of 320 lane miles of road way infrastructure. Winter maintenance of snow removal and de-icing is also completed for this amount of mileage. The Department is also responsible for storm water work and signage.

Public Works has two full-time mechanics that have state inspection and emission licenses. Both are responsible for maintaining all Public Works equipment and vehicles, Parks Department equipment and vehicles, Police vehicle and Administration vehicles.

The expenses for the department are detailed at Public Works - General Services (430.000 to 438.000)

11. Public Works—General Services (430.000 to 438.000)

The salaries for the Public Works Director and the Assistant Public Works Director are included in this budget category. For 2022, it is proposed that staffing level in the Department remain consistent with current staff levels. Accordingly, this budget includes funds for 19 full-time departmental line employees. The line item for seasonal employees is based on four seasonal employees working for 14 weeks. This is the same staff level as 2021.

The Fringe Benefits line item has been adjusted to reflect the current contractual wages and the increase in health care.

The Salt line item (01-432-245) has been restored to its historical level due to the utilization of the prior years surplus supply.

In addition to the funds included in the State Motor Fund for the Annual Road Paving Program, \$30,000.00 is included in the Road Reconstruction and Repair line item for crack sealing.

The Capital Projects line item includes \$277,000.00 for the Shannon Street box culvert, as well as other projects that may arise.

Please note that all capital purchases for the Public Works Department budget are included in the Capital Reserve Fund Expenditure Budget.

Parks and Recreation Department

The Dept. of Parks & Recreation remains responsible and accountable to the Township for the overall operation of facility management and maintenance to 11 parks and the organization of programs, activities, and community events. The Department of Parks & Recreation formed when the departments of Public Works and Recreation were reorganized following a Township comprehensive plan. All park maintenance, field maintenance, playground maintenance, and common area work are now the primary responsibility of the Department of Parks & Recreation. Additional areas of maintenance include the Township building and high grass accounts. The complete details of recreation planning and programming is also included in the Department of Parks & Recreation.

Furthermore, various recreational activities and special events are hosted by the Department of Parks & Recreation, who also supervise and maintain schedules of township facility use, such as pavilions and ball fields. The administrative staff consists of a department Director, while the department staff consists of four (4) full-time union laborers.

The department remains lean with limited personnel/staff, but we are efficient with the close monitoring of unnecessary spending, reduction in overtime costs and oversight by the Director. Providing team assignments and specific labor assignments to current staff have kept production at a consistent level. Being present amongst labor staff has provided more accountability and efficiency to our daily work.

The expenses for the department are covered in Parks and Recreation Department (451.000 to 454.000).

12. Parks and Recreation Department (451.000 to 454.000)

The salary for the Parks and Recreation Director is included in this budget category.

The Fringe Benefits line item has been adjusted to reflect the current contractual wages and the increase in health care.

The Professional Services line item has been funded for planning consultants.

The staff level for parks maintenance is projected to remain at the current level. Accordingly, this budget includes funds for four (4) full-time maintenance employees. Wages for Seasonal Employees includes eight (8) seasonal employees working for 14 weeks at the wage rates discussed in the Public Works Department segment of this budget message. This is the same staff level as 2021. The Playground Equipment line item has been reduced due the completion of the safety surfaces.

Otherwise, the majority of the Parks Department budget is unchanged or adjusted to show historic usage.

13. Community Development (460.000)

The line item for Contributions and Grants has been maintained for 2022. The annual payment to Westmoreland County Transit Authority is governed by contract and is a donation from the Township in support of public transit. The line item for Community Demolition, has been maintained at \$25,000.00.

14. Insurance (486.000)

All insurance costs included in this account are based on 2022 projected costs and actual renewal quotes, if available. The Township has been alerted by our broker that our Public Officials Policy (01-486-353) is expected to increase significantly due to past lawsuits and settlements. We are also anticipating a rise in our deductible for that policy in (01-486-357). Please keep in mind that the cost for General Liability Insurance includes the insurance premium paid to Rescue 8 for their general liability insurance.

15. Employee Benefits (487.000)

For 2022, it is projected that the Township will maintain all eligible employees to the high-deductible health care plan offered by Highmark/UPMC. This new insurance program began in 2013. The Health Insurance line item (01-487-156) accounts for the retiree's health care. This coverage is almost double the premium for active employees. The amount for PMRS pension obligations is based on the 2022 minimum municipal obligation (MMO) which has already been completed. Please note that this budget assumes that employee contributions for the pension plans will continue in 2022. For both pension plans, the employee contribution is projected to remain constant at 5.0%.

16. Refund of Taxes (491.000)

This account is used for refunds of taxes that have been erroneously collected or improperly paid. Act 172 refunds are included in this line item. The earned income refund was increased this year.

17. Interfund Operating Transfers (492.000)

This budget proposes no 2022 transfers from the General Fund to the Capital Reserve Fund to fund necessary capital purchases.

CAPITAL RESERVE FUND REVENUES

1. Real Property Taxes (301.000)

Current Year Real Estate Tax revenues are projected at \$395,000.00 in 2022. The total proposed millage for the Capital Reserve Fund is proposed to remain constant, at 1.0 mill, for 2022.

2. Interest Earnings (341.000)

Interest earnings are realized on all idle funds the Township has in the Capital Reserve Fund. The projected amount of interest earnings is based on the projected Capital Reserve Fund budget, interest rates for 2022, historical trend data, and the projected Capital Reserve Fund surplus from the end of 2021.

3. Transfers (392.000)

In 2022, there is no proposed transfer from the General Fund to the Capital Reserve Fund. The future millage should be adjusted to keep the capital program moving forward.

4. Unencumbered Revenue (396.000)

This line item accounts for the fund balance at the end of 2021. For the 2022 budget, \$13,795.00 in unencumbered revenue is projected to be utilized.

CAPITAL RESERVE FUND EXPENDITURES

1. Administration Capital Expenditures (401.000)

Projects for this Department include the following.

- (a) Board Room Furnishings

2. Police Department Capital Expenditures (410.000)

Projects for this Department include the following.

- (a) Vehicles. This line item includes funding for the purchase of two (2) new Police Department vehicles as well as associated accessories.
- (b) Car and Body Camera Purchase (5 yr. lease Purchase)
- (c) CODY Computer Server Update
- (d) Logging Recorder for Phone System
- (e) Jail Toilet Unit
- (f) Jail Lighting

4. Public Works Department Capital Expenditures (430.000)

The proposed projects for the Public Works Department are as follows:

- (a) Street Sweeper (5-year lease purchase)
- (b) 1 Ton Dump Truck

5. Parks Department Capital Expenditures (454.000)

The proposed projects for the Parks Department are as follows.

- (a) Quad-Cab Pick Up Truck
- (b) Top Dresser

6. Emergency Management

No proposed projects for this Department.

To compensate for the reduction in funding to the Capital Reserve account, we are looking to utilize lease purchase agreements to be able to make large purchases while spreading out the cost.

The Township will seek competitive offers for the lease financing agreements or utilize manufacturer programs.

STATE MOTOR FUND REVENUES

1. Cash Balance (340.100)

The estimated cash balance in this fund, based on unexpended liquid fuels funds from 2021, is \$80,000.00, as we expect to spend the balance in 2022.

2. Interest Earnings (341.000)

Interest earnings are realized on all idle funds the Township has in the State Motor Fund. The projected amount of interest earnings is based on the projected State Motor Fund budget, projected interest rates for 2022, historical trend data, and the projected Liquid Fuels Fund surplus from the end of 2021.

3. State Shared Revenue (355.020)

The amount of revenue received from the Commonwealth of Pennsylvania is projected to be \$992,550.00 in 2022. The amount of state shared revenue is based on an estimate provided by PennDOT.

STATE MOTOR FUND EXPENDITURES

1. Maintenance and Repair of Highways (430.000 to 438.000)

The Road Reconstruction and Repair line item has been increased to show the entire balance of this account. This funding is for the Annual Road Paving Program. This is a restricted account and audited by both PennDOT and the State Auditor.

PARKS FUND REVENUES

This fund is utilized to account for all revenues and expenditures related to the Township's fee-in-lieu program. This program requires developers of new plans to pay a fee to the Township who then can utilize the fees for parks and recreation related improvements. This fee is in-lieu of providing recreational facilities for their development.

1. Interest Earnings (341.000)

Interest earnings are realized on all idle funds the Township has in the Parks Fund. The projected amount of interest earnings is based on the projected Parks budget, projected interest rates for 2022, historical trend data, and the projected Parks surplus from the end of 2021.

2. Fee-In-Lieu Deposits (376.000)

This line item accounts for all projected fee-in-lieu revenues for 2022. The revenues are generated when a building permit is issued for a new development plan. The total is projected to be constant in 2022.

3. Unencumbered Revenue (399.000)

This line item accounts for utilization of prior year revenues for projects planned in the current year. There is a planned use of \$10,000.00 in 2022.

PARKS FUND EXPENDITURES

The capital project proposed for 2022 has a projected budget of \$35,100.00

- (a) Oak Hollow Disc Golf

FIRE SERVICE FUND REVENUES

1. Real Property Taxes (301.100)

In the Fire Service Fund, real estate taxes for the current year are projected to remain constant for a total millage rate of 1.32 mills. Projected revenues are \$520,000.00.

2. Interest Earnings (341.000)

Interest earnings are realized on all idle funds the Township has in the Fire Service Fund. The projected amount of interest earnings is based on the projected Fire Service Fund budget, projected interest rates for 2022, historical trend data, and the projected Fire Service Fund surplus from the end of 2021.

3. Prior Years Balance (399.000)

This is the revenue that comes in after the annual disbursement. It is added to the next year's allocation.

FIRE SERVICE FUND EXPENDITURES

1. Fire Protection Services (411.530)

All seven (7) of the volunteer fire companies within the Township are projected to receive an approximate \$77,286.00 donation from the Township. There is a projected \$20,400.00 carryover from 2021. This fund is restricted and the balance of the account is paid at the end of June each year.

WATER FUND REVENUES

1. Real Property Taxes (301.100)

In the Water Fund, real estate taxes are assessed .0015 mills for the properties located in the water districts served by fire hydrants.

2. Interest Earnings (341.000)

Interest earnings are realized on all idle funds the Township has in the Water Fund. The projected amount of interest earnings is based on the projected Water Fund budget, projected interest rates for 2022, historical trend data, and the projected Water Fund surplus from the end of 2021.

3. Hydrant Billing (378.500)

New hydrant billing paid to the Township has been instituted for new developments and this line accounts for that revenue.

WATER FUND EXPENDITURES

1. Tax Collector Commission (403.114)

This is the commission rate paid to the Elected Tax Collector for collecting this tax on behalf of the Township.

2. Water System (448.000)

Line item 03-448-382, Service-M.A.W.C., is the fee the Township pays the Municipal Authority of Westmoreland County and the Wilkinsburg Penn Joint Water Authority to maintain the fire hydrants within the Township. Line item 03-448-720, Fire Hydrants—New Order, includes funding to install new fire hydrants requested by the volunteer fire departments or the Township.

LIGHT FUND REVENUES

1. Real Property Taxes (301.100)

In the Light Fund, assessments for the current year are projected to remain constant. This projected budget is a combination of adding three (3) new light districts. We have been diligent in working with developers and West Penn Power to ensure that no lights are added prior to approval in the next year budget. All new plans must be installed and submitted to the Township for approval and assessment, so they can be included in the next year's tax bills. The Township only accepts billing for lights that are approved and included in the Tax Ordinance. At this point, the Township is analyzing all decorative and "Cobra head" street light districts in order to ensure proper assessments of those affected properties. Additional information will be forthcoming prior to adoption of the tax ordinance in December 2021.

2. Interest Earnings (341.000)

Interest earnings are realized on all idle funds the Township has in the Light Fund. The projected amount of interest earnings is based on the projected Light Fund budget, projected interest rates for 2022, historical trend data, and the projected Light Fund surplus from the end of 2021.

LIGHT FUND EXPENDITURES

1. Tax Collection (403.000)

The commission for the Tax Collector is projected to remain constant in 2022, based on historical trend data.

2. Electric System (442.000)

This account is used to make payments to West Penn Power and Duquesne Light for street lights located within the Township. Payments are expected to remain constant in 2022 to ensure that sufficient funds are received to accommodate the corresponding street light expenditure.

General Fund Proposed Budget 2022

	<u>Actual 12/31/2019</u>	<u>Actual 12/31/2020</u>	<u>Budget 2021</u>	<u>Actual Thru 9/30/2021</u>	<u>Proposed 2022 Budget</u>	<u>Amount Change</u>	<u>% Change</u>
REVENUE							
REAL PROPERTY TAX							
01 301 100 00 CURRENT REAL ESTATE TAX	3,495,634.76	3,477,207.36	3,600,000.00	3,528,863.05	3,891,682.00	291,682.00	8.10%
01 301 200 00 PR. YRS. REAL ESTATE TAX	135,488.62	123,838.66	125,000.00	124,244.30	125,000.00	0.00	0.00%
TOTAL REAL PROPERTY TAX	3,631,123.38	3,601,046.02	3,725,000.00	3,653,107.35	4,016,682.00	291,682.00	7.83%
LOCAL ENABLING TAX							
01 310 010 00 PER CAPITA - CURRENT	55,215.11	66,065.86	65,000.00	41,379.06	65,000.00	0.00	0.00%
01 310 020 00 PER CAPITA - PRIOR YEARS	18,804.56	13,822.98	15,000.00	10,987.98	15,000.00	0.00	0.00%
01 310 100 00 REAL ESTATE TRANSFER TAX	616,447.16	682,626.77	625,000.00	610,591.70	640,000.00	15,000.00	2.40%
01 310 210 00 WAGE TAX - CURRENT	4,992,568.16	4,997,432.83	4,900,000.00	3,974,144.23	5,000,000.00	100,000.00	2.04%
01 310 220 00 WAGE TAX - PRIOR YEARS	56,574.34	20,192.41	85,000.00	17,941.30	85,000.00	0.00	0.00%
01 310 310 00 BUSINESS GROSS RECEIPTS	460,765.58	378,170.28	425,000.00	433,404.03	435,000.00	10,000.00	2.35%
01 310 320 00 DEL. BUS. GROSS RECEIPTS	98,232.63	228,314.75	95,000.00	40,902.65	95,000.00	0.00	0.00%
01 310 510 00 OCCUPATION & LST - CURRENT	563,006.40	555,035.49	570,000.00	423,950.59	570,000.00	0.00	0.00%
01 310 520 00 OCCUPATION - PRIOR YEARS	17,795.03	12,970.43	20,000.00	10,262.26	20,000.00	0.00	0.00%
01 310 700 00 MECHANICAL DEVICE TAX	6,450.00	7,000.00	5,000.00	6,500.00	6,500.00	1,500.00	30.00%
TOTAL LOCAL ENABLING TAX	6,875,878.97	6,961,631.80	6,805,000.00	5,570,063.80	6,931,500.00	126,500.00	1.06%
LICENSES & PERMITS							
01 321 610 00 TRANSIENT RETAIL LICENSE	850.00	1,700.00	1,000.00	3,610.00	1,500.00	500.00	50.00%
01 321 800 00 CABLE TELEVISION FRANCHISE	662,232.24	668,042.30	675,000.00	536,801.29	665,000.00	(10,000.00)	-1.48%
TOTAL LICENSES & PERMITS	663,082.24	669,742.30	676,000.00	540,411.29	666,500.00	(15,000.00)	-1.41%
NON BUSINESS LICENSES & PERMITS							
01 322 800 00 HWY OCCUP PERMITS	64,340.11	53,987.00	65,000.00	30,604.00	65,000.00	0.00	0.00%
TOTAL NON BUSINESS LICENSES & PERMITS	64,340.11	53,987.00	65,000.00	30,604.00	65,000.00	0.00	0.00%
FINES & FORFEITURES							
01 331 110 00 VEHICLE CODE/ORD. FINES	60,378.19	68,177.94	65,000.00	50,283.71	68,000.00	3,000.00	4.62%
TOTAL FINES & FORFEITURES	60,378.19	68,177.94	65,000.00	50,283.71	68,000.00	3,000.00	4.62%
INTEREST EARNINGS							
01 341 000 00 INTEREST	1,920.54	1,855.16	2,000.00	611.58	1,000.00	(1,000.00)	-50.00%
TOTAL INTEREST EARNINGS	1,920.54	1,855.16	2,000.00	611.58	1,000.00	(1,000.00)	-50.00%
RENTS							
01 342 200 00 MUNICIPAL BLDG OFFICES	38,295.64	41,435.39	15,000.00	21,821.95	17,000.00	2,000.00	13.33%
TOTAL RENTS	38,295.64	41,435.39	15,000.00	21,821.95	17,000.00	2,000.00	13.33%

General Fund Proposed Budget 2022

	<u>Actual 12/31/2019</u>	<u>Actual 12/31/2020</u>	<u>Budget 2021</u>	<u>Actual Thru 9/30/2021</u>	<u>Proposed 2022 Budget</u>	<u>Amount Change</u>	<u>% Change</u>
REVENUE							
STATE GRANTS							
01 354 002 00 POLICE OPERATING GRANT	13,843.10	9,646.67	15,000.00	5,000.00	15,000.00	0.00	0.00%
01 354 004 00 GRANTS	0.00	0.00	40,000.00	0.00	25,000.00	(15,000.00)	-37.50%
TOTAL STATE GRANTS	13,843.10	9,646.67	55,000.00	5,000.00	40,000.00	(15,000.00)	-27.27%
STATE SHARED REVENUE							
01 355 010 00 PUBLIC UTILITY REALTY	10,358.93	11,176.42	10,500.00	0.00	11,200.00	700.00	6.67%
01 355 020 00 DRUG TASK FORCE REIMB.	35,826.22	23,548.89	35,000.00	18,274.31	40,000.00	5,000.00	14.29%
01 355 040 00 ALCOHOLIC BEVERAGE LICENSES	10,700.00	8,200.00	0.00	600.00	10,000.00	10,000.00	0.00%
01 355 050 00 STATE PENSION ASSISTANCE	486,447.41	497,307.16	497,000.00	484,525.54	500,000.00	3,000.00	0.60%
01 355 060 00 DRILLING IMPACT FEES	65,945.79	48,927.10	65,000.00	32,189.36	50,000.00	(15,000.00)	-23.08%
01 355 070 00 FOREIGN FIRE INS.	179,735.46	181,340.11	179,000.00	164,101.59	180,000.00	1,000.00	0.56%
01 355 090 00 RECYCLING PERFORMANCE GRANT	51,822.00	37,564.00	38,000.00	0.00	38,000.00	0.00	0.00%
01 355 100 00 ARPA FUNDS				0.00	0.00	0.00	0.00%
01 355 110 00 ARPA REVENUE REPLACEMENT				0.00	0.00	0.00	0.00%
TOTAL STATE SHARED REVENUE	840,835.81	808,062.68	824,500.00	1,266,037.80	1,560,000.00	735,500.00	89.21%
GENERAL GOVERNMENT							
01 361 100 00 NO LIEN LETTERS	13,765.00	17,945.00	13,000.00	12,695.00	16,500.00	3,500.00	26.92%
01 361 310 00 RECORDING-SUBDIVISIONS	10,750.00	5,750.00	20,000.00	24,100.00	23,000.00	3,000.00	15.00%
01 361 311 00 ENGINEER FEE REIMB.	17,537.69	42,059.90	45,000.00	27,927.80	45,000.00	0.00	0.00%
01 361 312 00 PAVING REIMBURSEMENT	0.00	0.00	30,000.00	0.00	35,000.00	5,000.00	16.67%
01 361 330 00 NON-CONFORMING USE PERMITS	1,785.00	1,715.00	2,500.00	1,750.00	2,500.00	0.00	0.00%
01 361 335 00 GRADING PERMITS	0.00	150.00	2,500.00	0.00	1,000.00	(1,500.00)	-60.00%
01 361 340 00 ZONING HEARING BOARD	9,920.00	6,600.00	12,000.00	11,850.00	12,000.00	0.00	0.00%
01 361 500 00 SALE-MAPS, ORD.COPIES, ETC	77.00	56.00	100.00	21.00	50.00	(50.00)	-50.00%
TOTAL GENERAL GOVERNMENT	53,834.68	74,275.90	125,100.00	78,343.80	135,050.00	9,950.00	7.95%
SPECIAL POLICE SERVICE							
01 362 110 00 COPIES-ACCIDENT REPORTS	5,841.00	4,064.00	7,000.00	3,174.00	7,000.00	0.00	0.00%
01 362 130 00 BURGLAR ALARMS	1,990.00	901.00	2,500.00	940.00	1,000.00	(1,500.00)	-60.00%
01 362 410 00 BLDG/USE & OCCUP PERMITS	182,667.47	147,555.27	185,000.00	175,596.92	185,000.00	500.00	0.00%
01 362 440 00 SEPTIC TANK PERMITS	0.00	0.00	500.00	500.00	500.00	0.00	0.00%
TOTAL SPECIAL POLICE SERVICE	190,498.47	152,520.27	195,000.00	180,210.92	193,500.00	(1,500.00)	-0.77%
RECREATION PROGRAMS							
01 367 300 00 FACILITY USERS FEES	36,947.97	29,060.00	40,000.00	50,000.00	40,000.00	0.00	0.00%

General Fund Proposed Budget 2022

	<u>Actual 12/31/2019</u>	<u>Actual 12/31/2020</u>	<u>Budget 2021</u>	<u>Actual Thru 9/30/2021</u>	<u>Proposed 2022 Budget</u>	<u>Amount Change</u>	<u>% Change</u>
REVENUE							
01 367 400 00 PROGRAM FEES/DONATION	23,511.00	23,575.30	30,000.00	1,348.00	30,000.00	0.00	0.00%
TOTAL RECREATION PROGRAMS	60,458.97	52,635.30	70,000.00	51,348.00	70,000.00	0.00	0.00%
MISCELLANEOUS REVENUES							
01 380 010 00 MISCELLANEOUS REVENUE	171,657.72	130,735.72	120,000.00	41,481.69	125,000.00	5,000.00	4.17%
01 380 100 00 POLICE DEPT. DONATIONS	750.00	25.00	500.00	5,637.11	20,500.00	20,000.00	4000.00%
TOTAL MISCELLANEOUS REVENUES	172,407.72	130,760.72	120,500.00	47,118.80	145,500.00	25,000.00	20.75%
INTERFUND TRANSFERS							
LONG TERM DEBT							
REFUNDS PRIOR YEARS EXPENSES							
01 395 000 00 REFUNDS OF PRIOR YRS EXPENSES	366,604.87	292,773.34	285,000.00	318,419.97	300,000.00	15,000.00	5.26%
TOTAL REFUNDS PRIOR YEARS EXPENSES	366,604.87	292,773.34	285,000.00	318,419.97	300,000.00	15,000.00	5.26%
UNENCUMBERED REVENUE							
01 396 100 00 UNENCUMBERED REVENUE	0.00	0.00	1,116,346.00	0.00	418,528.00	(697,818.00)	-62.51%
TOTAL UNENCUMBERED REVENUE	0.00	0.00	1,116,346.00	0.00	418,528.00	(697,818.00)	-62.51%
TOTAL REVENUE	13,033,502.70	12,918,561.49	14,144,446.00	11,813,382.97	14,628,280.00	483,814.00	3.42%

General Fund Proposed Budget 2022

	Expenditures	Actual 12/31/2019	Actual 12/31/2020	Budget 2021	Actual Thru 9/30/2021	Proposed 2022 Budget	Amount Change	% Change
GOVERNING BODIES								
01 400 110 ELECTED OFFICIALS SALARY	30,625.00	30,625.00	30,625.00	22,968.54	30,625.00	0.00	0.00%	
01 400 161 SOCIAL SECURITY	2,342.83	2,342.83	2,400.00	1,757.07	2,400.00	0.00	0.00%	
01 400 420 DUES, TRAVEL & TRAININGS	5,632.61	6,615.73	7,500.00	5,387.18	8,500.00	1,000.00	13.33%	
TOTAL - GOVERNING BODIES	38,620.44	39,583.56	40,525.00	30,112.79	41,525.00	1,000.00	2.47%	
GENERAL ADMINISTRATION								
01 401 121 SALARY-TWP. MANAGER/SECRETARY	114,399.91	120,120.00	120,120.00	87,780.00	122,523.00	2,403.00	2.00%	
01 401 122 ASST. TWP. MANAGER SALARY	89,674.08	92,364.00	92,364.00	67,496.48	94,212.00	1,848.00	2.00%	
01 401 123 SENIOR PROJECT ENGINEER	77,486.05	49,227.04	40,000.00	46,839.75	50,000.00	10,000.00	25.00%	
01 401 124 COMMUNICATION/TECH COORDINATOR	45,957.60	45,604.32	45,619.00	33,333.60	46,532.00	2,183.00	2.00%	
01 401 125 TOWNSHIP ENGINEER	0.00	82,000.00	82,000.00	24,185.42	0.00	(82,000.00)	-100.00%	
01 401 140 CLERICAL SALARIES	278,353.39	256,760.23	260,000.00	189,205.40	262,000.00	2,000.00	0.77%	
01 401 142 ADMINISTRATIVE INTERN						6,760.00		
01 401 151 WORKERS COMP.	1,050.00	1,050.00	13,980.00	8,491.32	13,980.00	0.00	0.00%	
01 401 153 FRINGE BENEFITS	157,231.85	175,501.62	175,000.00	120,346.55	173,000.00	(2,000.00)	-1.14%	
01 401 183 OVERTIME	4,085.60	3,641.58	3,500.00	2,335.58	4,000.00	500.00	14.29%	
01 401 210 SUPPLIES/POSTAGE	9,098.51	7,228.51	10,500.00	5,023.38	11,000.00	500.00	4.76%	
01 401 240 RECYCLING PROGRAM EXP.	4,997.00	0.00	5,000.00	0.00	5,000.00	0.00	0.00%	
01 401 249 MISCELLANEOUS	39,609.06	14,915.71	20,000.00	23,837.79	22,000.00	2,000.00	10.00%	
01 401 310 TWP. AUDITORS	15,000.00	11,250.00	15,000.00	2,500.00	15,000.00	0.00	0.00%	
01 401 312 CONSULTING SERVICES	31,364.28	42,893.97	25,000.00	6,298.83	30,000.00	5,000.00	20.00%	
01 401 313 ENGINEER'S FEES	62,653.60	31,106.50	65,000.00	49,433.00	115,000.00	50,000.00	76.92%	
01 401 314 SOLICITOR'S FEES	109,599.41	105,249.30	115,000.00	69,535.42	115,000.00	0.00	0.00%	
01 401 316 ECONOMIC DEVELOPMENT	617.75	0.00	5,000.00	3,757.00	5,000.00	0.00	0.00%	
01 401 317 ARBITRATION HEARING	21,564.52	325.00	25,000.00	38,118.92	25,000.00	0.00	0.00%	
01 401 341 ADV., PRINTING, ETC.	16,064.23	7,892.50	12,500.00	6,645.50	13,000.00	500.00	4.00%	
01 401 384 MAINTENANCE & RENTALS	2,764.86	3,796.59	5,000.00	2,049.43	5,000.00	0.00	0.00%	
01 401 385 COMPUTER SYSTEM	55,096.26	91,479.47	65,000.00	43,222.42	65,000.00	0.00	0.00%	
01 401 420 MANAGER'S DUES/SUBSCRIPTION	1,400.20	1,635.96	1,000.00	1,060.96	1,200.00	200.00	20.00%	
01 401 421 ASST.'S DUES/SUBSCRIPTION	1,875.00	975.00	500.00	375.00	500.00	0.00	0.00%	
01 401 460 ADMIN. STAFF TRAINING	6,465.73	1,049.03	2,500.00	106.56	5,000.00	2,500.00	100.00%	
01 401 720 CAPITAL EQUIPMENT	3,194.00	0.00	5,000.00	0.00	5,000.00	0.00	0.00%	
TOTAL - GENERAL ADMINISTRATION	1,149,602.89	1,146,066.33	1,209,583.00	831,978.31	1,210,707.00	1,124.00	0.09%	
TAX COLLECTION								
01 403 110 SALARY - TAX COLLECTOR	10,000.00	10,000.00	10,000.00	7,499.97	10,000.00	0.00	0.00%	
01 403 114 COMMISSION - TAX COLLECTOR	11,132.37	18,875.93	14,000.00	7,232.86	14,000.00	0.00	0.00%	

General Fund Proposed Budget 2022

	<u>Actual 12/31/2019</u>	<u>Actual 12/31/2020</u>	<u>Budget 2021</u>	<u>Actual Thru 9/30/2021</u>	<u>Proposed 2022 Budget</u>	<u>Amount Change</u>	<u>% Change</u>
EXPENDITURES							
01 403 153 FRINGE BENEFITS	4,453.68	6,099.10	5,000.00	3,958.93	5,000.00	0.00	0.00%
01 403 200 SUPPLIES/EXPENSES	10,819.78	11,001.07	25,000.00	7,821.64	12,000.00	(13,000.00)	-52.00%
TOTAL - TAX COLLECTION	36,405.83	45,976.10	54,000.00	26,513.40	41,000.00	(13,000.00)	-24.07%
BUILDING AND PLANT							
01 409 140 CUSTODIAN WAGES	55,283.84	55,024.51	66,727.00	46,810.24	68,000.00	1,273.00	1.91%
01 409 151 WORKERS COMP.	3,000.00	3,000.00	3,523.00	2,139.83	3,523.00	0.00	0.00%
01 409 153 FRINGE BENEFITS	22,408.86	26,580.27	25,220.00	19,708.46	27,000.00	1,780.00	7.06%
01 409 183 OVERTIME	631.19	1,308.90	1,500.00	1,021.08	1,500.00	0.00	0.00%
01 409 200 SUPPLIES - TOWN HOUSE	13,370.84	15,373.57	15,000.00	5,468.03	14,000.00	(1,000.00)	-6.67%
01 409 210 SUPPLIES - GARAGE	1,340.10	972.33	3,500.00	0.00	1,000.00	(2,500.00)	-71.43%
01 409 260 SM. TOOLS/MINOR EQUIP.	1,020.86	80.71	1,000.00	243.98	1,000.00	0.00	0.00%
01 409 321 TELEPHONE	50,121.10	50,296.05	52,000.00	40,347.84	55,000.00	3,000.00	5.77%
01 409 360 UTILITIES - TOWN HOUSE	36,037.69	42,380.38	45,000.00	25,800.04	46,500.00	1,500.00	3.33%
01 409 361 UTILITIES - GARAGE	38,164.09	35,335.74	43,000.00	29,069.76	43,000.00	0.00	0.00%
01 409 370 REPAIRS & MAINT. T.H.	32,979.40	41,509.45	30,000.00	36,595.71	25,000.00	(5,000.00)	-16.67%
01 409 371 REPAIRS & MAINT.- GARAGE	11,977.74	7,412.55	12,000.00	14,122.37	12,000.00	0.00	0.00%
01 409 374 REPAIRS & MAINT. OF EQUIP.	3,007.17	4,929.40	5,000.00	1,170.28	5,000.00	0.00	0.00%
01 409 730 CAPITAL IMPROVEMENTS	43,781.40	0.00	15,000.00	0.00	5,000.00	(10,000.00)	-66.67%
TOTAL - BUILDING AND PLANT	313,124.28	284,203.86	318,470.00	222,497.62	307,523.00	(10,947.00)	-3.44%
POLICE DEPARTMENT							
01 410 122 00 POLICE CHIEF'S SALARY	121,179.00	125,482.22	124,761.00	92,896.46	127,256.00	2,495.00	2.00%
01 410 130 00 POLICE SALARY	2,602,393.72	2,635,197.64	2,990,500.00	2,005,783.11	3,147,898.00	157,398.00	5.26%
01 410 130 51 WORKERS COMP.	136,954.00	155,203.56	166,015.00	100,835.96	176,000.00	9,985.00	6.01%
01 410 130 53 FRINGE BENEFITS	649,245.88	745,911.70	730,000.00	559,261.18	823,000.00	93,000.00	12.74%
01 410 130 83 OVERTIME	320,307.93	246,008.70	290,000.00	287,748.74	290,000.00	0.00	0.00%
01 410 140 00 DISPATCHER'S WAGES	372,175.82	412,815.84	395,000.00	287,057.19	419,000.00	24,000.00	6.08%
01 410 140 51 WORKERS COMP.	2,729.00	1,050.00	21,138.00	12,839.02	21,138.00	0.00	0.00%
01 410 140 53 FRINGE BENEFITS	107,206.23	123,571.89	125,000.00	88,358.90	125,000.00	0.00	0.00%
01 410 140 83 DISPATCHER OVERTIME	19,500.15	18,130.55	11,000.00	13,354.03	17,000.00	6,000.00	54.55%
01 410 142 00 POLICE DEPT. INTERN							
01 410 187 00 K-9 COMPENSATION EXPENSES	14,026.72	10,638.43	15,000.00	8,749.87	15,000.00	0.00	0.00%
01 410 191 00 UNIFORMS - POLICEMEN	32,477.87	16,194.48	34,000.00	20,016.72	34,000.00	0.00	0.00%
01 410 194 00 UNIFORMS - DISPATCHERS	987.59	2,215.13	3,000.00	1,102.99	3,000.00	0.00	0.00%
01 410 195 00 VESTS-POLICE	4,111.70	4,746.81	2,000.00	0.00	7,000.00	5,000.00	250.00%
01 410 210 00 OFFICE SUPPLIES	10,970.03	8,776.08	9,000.00	5,093.98	9,000.00	0.00	0.00%
01 410 231 00 VEHICLE FUEL	47,421.84	39,673.45	45,000.00	34,102.67	47,000.00	2,000.00	4.44%

General Fund Proposed Budget 2022

<u>EXPENDITURES</u>	<u>Actual 12/31/2019</u>	<u>Actual 12/31/2020</u>	<u>Budget 2021</u>	<u>Actual Thru 9/30/2021</u>	<u>Proposed 2022 Budget</u>	<u>Amount Change</u>	<u>% Change</u>
01 410 239 00 VASCAR	2,976.93	2,415.00	2,500.00	2,037.64	2,600.00	100.00	4.00%
01 410 242 00 DEFENSIVE EQUIPMENT	10,133.36	5,636.09	14,000.00	5,312.03	14,000.00	0.00	0.00%
01 410 243 00 COMMUNITY PROGRAMS	2,394.06	0.00	1,000.00	639.00	2,000.00	1,000.00	100.00%
01 410 249 00 MISCELLANEOUS	12,679.63	8,264.80	10,000.00	7,309.44	10,000.00	0.00	0.00%
01 410 250 00 REPAIRS TO VEHICLES	33,359.08	39,176.67	40,000.00	6,469.92	40,000.00	0.00	0.00%
01 410 260 00 MINOR EQUIPMENT	4,053.34	3,581.20	4,500.00	2,790.19	4,500.00	0.00	0.00%
01 410 315 00 BLOOD ALCOHOL TESTS	5,049.00	4,233.00	4,000.00	3,340.71	6,000.00	2,000.00	50.00%
01 410 316 00 CIVIL SERVICE COMMISSION	6,814.17	0.00	2,500.00	7,066.97	5,000.00	2,500.00	100.00%
01 410 327 00 RADIO MAINTENANCE	10,515.70	10,283.70	9,500.00	8,404.84	12,000.00	2,500.00	26.32%
01 410 328 00 EQUIPMENT MAINT. CONTRACTS	54,315.20	54,785.73	58,000.00	39,750.60	62,000.00	4,000.00	6.90%
01 410 453 00 DOG OFFICER	7,140.00	6,265.00	7,500.00	4,635.00	7,500.00	0.00	0.00%
01 410 460 00 SEMINARS & TRAINING	18,224.46	7,764.83	16,000.00	12,735.97	16,000.00	0.00	0.00%
01 410 730 00 CAPITAL PURCHASES	18,313.16	2,616.70	0.00	0.00	0.00	0.00	0.00%
TOTAL - POLICE DEPARTMENT	4,627,655.57	4,690,639.20	5,130,914.00	3,017,693.13	5,449,652.00	318,738.00	6.21%
FIRE DEPARTMENT							
01 411 151 WORKERS COMP.	71,078.00	49,053.00	55,000.00	33,406.49	55,000.00	0.00	0.00%
01 411 231 GASOLINE	15,820.63	12,091.24	16,000.00	11,381.75	18,000.00	2,000.00	12.50%
01 411 530 FIREMEN RELIEF ASSOC.	179,735.46	181,340.11	179,000.00	164,101.59	180,000.00	1,000.00	0.56%
TOTAL - FIRE DEPARTMENT	266,534.09	242,484.35	250,000.00	208,889.83	253,000.00	3,000.00	1.20%
RESCUE 8							
01 412 151 WORKMANS COMP.	2,300.00	2,300.00	2,628.00	1,596.23	3,000.00	372.00	14.16%
01 412 231 GASOLINE	37,008.77	27,241.05	40,000.00	27,869.57	43,000.00	3,000.00	7.50%
01 412 360 UTILITIES - RESCUE 8	14,068.32	12,142.88	17,000.00	10,458.60	15,000.00	(2,000.00)	-11.76%
01 412 540 CONTRIBUTION TO RESCUE 8	72,000.00	72,000.00	72,000.00	72,000.00	72,000.00	0.00	0.00%
TOTAL - RESCUE 8	125,377.09	113,683.93	131,628.00	111,924.40	133,000.00	1,372.00	1.04%
PLANNING AND ZONING							
01 414 122 PLANNING DIR. SALARY	108,846.25	80,000.00	80,000.00	58,461.48	81,600.00	1,600.00	2.00%
01 414 130 BUILDING INSPECTOR SAL.	60,622.37	62,956.00	62,956.00	46,006.22	62,245.00	(71.00)	-1.13%
01 414 131 ASSOC. PLANNING DIRECTOR	65,265.05	0.00	0.00	0.00	45,000.00	45,000.00	1.64%
01 414 132 CLERICAL WAGES	60,628.00	60,202.40	61,985.00	45,268.80	63,000.00	1,015.00	2.00%
01 414 133 CODE OFFICER	63,860.00	65,776.00	65,776.00	48,067.15	67,091.00	1,315.00	0.00%
01 414 140 ZONING HEARING BOARD SALARY	2,450.00	1,050.00	4,200.00	1,500.00	4,200.00	0.00	0.00%
01 414 142 PLANNING AND ZONING INTERN	1,050.00	1,050.00	11,354.00	6,896.31	10,304.00	(1,050.00)	-9.25%
01 414 151 WORKERS COMP.	116,740.22	108,446.82	110,000.00	78,114.61	132,000.00	22,000.00	20.00%

General Fund Proposed Budget 2022

EXPENDITURES	Actual 12/31/2019	Actual 12/31/2020	Budget 2021	Actual Thru 9/30/2021	Proposed 2022 Budget	Amount Change	% Change
01 414 183 OVERTIME	687.05	705.66	1,250.00	715.20	1,200.00	(50.00)	-4.00%
01 414 191 Z. O. SAFETY SHOES	634.40	287.99	800.00	302.00	1,000.00	200.00	25.00%
01 414 200 PLANNING COMMISSION EXP.	0.00	0.00	500.00	0.00	500.00	0.00	0.00%
01 414 211 OFFICE SUPPLIES	11,785.11	4,005.58	8,000.00	4,476.07	8,000.00	0.00	0.00%
01 414 250 VEHICLE MAINT. & FUEL	3,299.46	2,478.49	3,500.00	3,165.41	3,500.00	0.00	0.00%
01 414 260 MINOR EQUIPMENT	3,772.30	2,849.27	3,000.00	928.63	2,500.00	(500.00)	-16.67%
01 414 310 PROFESSIONAL SERVICES	47,963.80	59,420.56	50,000.00	51,649.13	55,000.00	5,000.00	10.00%
01 414 341 ADV./REC. FEES	6,260.87	3,322.50	6,000.00	4,015.75	6,000.00	0.00	0.00%
01 414 420 DUES & SUBSCRIPTIONS	1,222.00	1,074.63	1,500.00	1,195.87	1,250.00	(250.00)	-16.67%
01 414 452 LIEN COST	1,439.20	608.00	2,500.00	912.00	1,500.00	(1,000.00)	-40.00%
01 414 460 TRAINING	3,187.24	539.00	2,000.00	1,500.00	2,000.00	0.00	0.00%
01 414 491 REFUNDS	1,433.00	0.00	1,000.00	700.00	1,000.00	0.00	0.00%
TOTAL - PLANNING AND ZONING	561,146.32	454,772.96	476,321.00	353,874.63	555,650.00	79,329.00	16.65%
EMERGENCY MANAGEMENT							
01 415 200 SUPPLIES/MATERIALS	4,555.64	25.98	2,000.00	502.93	2,500.00	500.00	25.00%
01 415 249 MISCELLANEOUS	1,174.58	215.28	500.00	165.78	500.00	0.00	0.00%
01 415 260 EQUIPMENT	7,505.09	2,571.47	3,000.00	4,020.94	3,000.00	0.00	0.00%
01 415 420 DUES & SUBSCRIPTIONS	190.00	195.00	200.00	0.00	200.00	0.00	0.00%
01 415 460 TRAINING	819.99	0.00	1,500.00	0.00	750.00	(750.00)	-50.00%
TOTAL - EMERGENCY MANAGEMENT	14,245.30	3,007.73	7,200.00	4,689.65	6,950.00	(250.00)	-3.47%
SCHOOL CROSSING GUARDS							
01 420 140 SCHOOL CROSSING GUARD WAGES	19,100.00	12,234.00	22,000.00	9,977.00	22,000.00	0.00	0.00%
01 420 161 SOCIAL SECURITY	1,339.62	935.88	1,650.00	763.23	1,650.00	0.00	0.00%
01 420 200 SUPPLIES	0.00	58.85	500.00	0.00	500.00	0.00	0.00%
TOTAL - SCHOOL CROSSING GUARDS	20,561.27	13,228.73	24,150.00	10,740.23	24,150.00	0.00	0.00%
PUBLIC WORKS DEPARTMENT							
01 430 122 RD. SUPT. WAGES	81,282.00	83,720.00	83,720.00	61,180.00	85,394.00	1,674.00	2.00%
01 430 123 ASST. RD. SUPT. WAGES	71,637.00	73,786.00	73,786.00	53,920.44	75,261.00	1,475.00	2.00%
01 430 140 ROAD DEPT. HRLY. WAGES	1,253,191.94	1,277,057.22	1,287,500.00	909,247.88	1,297,000.00	9,500.00	0.74%
01 430 141 WAGES-SEASONAL EMPLOYEES	11,775.00	1,320.00	22,000.00	0.00	22,000.00	0.00	0.00%
01 430 151 WORKERS COMP.	80,992.30	91,469.04	63,415.00	38,571.68	63,415.00	0.00	0.00%
01 430 153 FRINGE BENEFITS	444,941.51	502,933.16	493,000.00	361,649.28	505,000.00	12,000.00	2.43%
01 430 183 OVERTIME	69,746.26	54,010.10	95,000.00	53,319.52	72,000.00	(23,000.00)	-24.21%
01 430 191 SAFETY EQUIP/CLOTHING ALLOW	5,077.84	4,713.94	5,000.00	2,779.90	5,500.00	500.00	10.00%
01 430 200 SUPPLIES - MISC.	20,793.01	15,585.48	16,000.00	16,340.40	16,000.00	4,000.00	25.00%

General Fund Proposed Budget 2022

	<u>Actual 12/31/2019</u>	<u>Actual 12/31/2020</u>	<u>Budget 2021</u>	<u>Actual Thru 9/30/2021</u>	<u>Proposed 2022 Budget</u>	<u>Amount Change</u>	<u>% Change</u>
EXPENDITURES							
01 430 210 OFFICE SUPPLIES	1,474.97	871.68	2,000.00	1,127.32	1,500.00	(500.00)	-25.00%
01 430 215 TOP SOIL	19,875.49	20,128.90	10,000.00	8,119.60	20,000.00	10,000.00	100.00%
01 430 231 GAS-OIL-DIESEL	75,057.60	45,319.05	65,000.00	60,605.14	75,000.00	10,000.00	100.00%
01 430 249 GENERAL EXPENSES	5,843.47	5,322.34	5,600.00	5,394.92	6,000.00	400.00	15.38%
01 430 250 REPAIR & MAINT./EQUIPMENT	101,802.00	102,021.23	105,000.00	78,163.06	105,000.00	0.00	7.14%
01 430 260 SM. TOOLS & MINOR EQUIP.	6,906.31	1,830.66	7,500.00	4,316.34	5,000.00	(2,500.00)	0.00%
01 430 327 RADIO MAINTENANCE	47.50	99.30	1,250.00	619.40	1,250.00	0.00	-33.33%
01 430 384 RENTAL OF MACHINERY	7,734.84	10,614.28	5,000.00	2,400.00	5,000.00	0.00	0.00%
01 430 460 TRAINING	523.98	2,344.85	750.00	159.98	750.00	0.00	0.00%
01 432 245 SALT	0.00	302,342.10	250,000.00	359,974.58	365,000.00	115,000.00	46.00%
01 432 249 CALCIUM CHLORIDE	1,987.50	0.00	2,800.00	0.00	2,800.00	0.00	0.00%
01 433 245 HIGHWAY SUPPLIES-SIGNS	24,935.30	15,016.63	20,000.00	17,254.97	20,000.00	0.00	0.00%
01 433 246 TRAFFIC PAINT	0.00	0.00	1,500.00	0.00	1,500.00	0.00	0.00%
01 433 450 TRAFFIC LINE PAINT CONTRACTOR	44,474.85	0.00	10,000.00	975.00	20,000.00	10,000.00	100.00%
01 433 451 TRAFFIC SIGNAL MAINTENANCE	28,503.89	97,929.50	73,000.00	12,877.63	65,000.00	(8,000.00)	-10.96%
01 436 245 STORM DRAINAGE SUPPLIES	98,561.83	96,304.31	80,000.00	51,646.84	85,000.00	15,000.00	18.75%
01 436 249 CONCRETE	27,267.71	21,880.56	30,000.00	12,045.00	30,000.00	0.00	0.00%
01 438 245 RD. RECONSTRUCTION&REPAIRS	1,023,427.68	221,145.30	325,000.00	53,514.99	325,000.00	0.00	0.00%
01 438 246 STONE	103,072.39	80,938.05	68,000.00	30,234.90	80,000.00	12,000.00	17.65%
01 438 249 BRIDGE MAINT.	0.00	0.00	1,000.00	0.00	1,000.00	0.00	0.00%
01 438 610 CAPITAL PROJECTS	0.00	204,692.09	300,000.00	119,338.72	277,000.00	(23,000.00)	-7.67%
01 438 615 HAYWOOD SLIDE REPAIR	619,800.00	0.00	0.00	0.00	0.00	0.00	0.00%
TOTAL - PUBLIC WORKS DEPARTMENT	4,230,734.17	3,333,395.77	3,502,821.00	2,315,723.49	3,647,370.00	144,549.00	4.13%
PARKS							
01 451 121 PARKS/REC. DIRECTOR SALARY	70,544.00	70,833.39	75,000.00	54,807.78	76,500.00	1,500.00	2.00%
01 451 142 PARKS/REC. INTERN	890.67	602.97	2,000.00	830.14	6,760.00	(500.00)	-25.00%
01 451 210 SUPPLIES AND POSTAGE	52,716.51	31,933.33	72,500.00	26,972.68	67,000.00	(5,500.00)	-7.59%
01 451 247 PROGRAM SUPPLIES	1,332.46	0.00	1,000.00	108.00	1,000.00	0.00	0.00%
01 451 249 MISCELLANEOUS	37,728.36	5,433.00	15,000.00	9,129.00	15,000.00	0.00	0.00%
01 451 310 PROFESSIONAL SERVICES	19,925.71	2,000.20	11,500.00	283.00	11,500.00	0.00	0.00%
01 451 420 DUES & SUBSCRIPTIONS	565.00	565.00	650.00	495.00	600.00	(50.00)	-7.69%
01 451 460 TRAINING	2,136.07	360.00	600.00	0.00	1,500.00	900.00	150.00%
01 451 530 RECREATION BOARD	0.00	0.00	300.00	0.00	300.00	0.00	0.00%
01 454 140 WAGES - PARKS	296,545.02	246,670.08	273,774.00	206,276.02	271,000.00	(2,774.00)	-1.01%
01 454 141 SUMMER PT EMP.	5,440.00	25,500.75	35,000.00	24,178.00	35,000.00	0.00	0.00%
01 454 151 WORKERS COMP.	16,500.00	16,500.00	17,615.00	10,699.19	17,615.00	0.00	0.00%

General Fund Proposed Budget 2022

	General Fund Proposed Budget 2022		Actual Thru 9/30/2021	Proposed 2022 Budget	Amount Change	% Change
	Actual 12/31/2019	Actual 12/31/2020	Budget 2021			
EXPENDITURES						
01 454 153 FRINGE BENEFITS	98,300.18	103,288.80	105,000.00	68,447.17	115,000.00	10,000.00 9.52%
01 454 183 OVERTIME	13,455.76	8,437.18	13,000.00	9,318.51	12,000.00	(1,000.00) -7.69%
01 454 200 OPERATING SUPPLIES	19,001.43	21,872.53	30,000.00	22,713.05	25,000.00	(5,000.00) -16.67%
01 454 231 GASOLINE	9,892.13	7,124.22	12,000.00	8,926.36	11,000.00	(1,000.00) -8.33%
01 454 250 REPAIRS-MACH./EQUIP.	10,606.83	9,439.80	12,500.00	3,907.89	11,000.00	(1,500.00) -12.00%
01 454 260 SM. TOOLS & MINOR EQUIP.	1,389.15	456.99	2,500.00	44.09	1,500.00	(1,000.00) -40.00%
01 454 360 UTILITIES	21,081.11	21,315.65	25,000.00	18,769.00	25,000.00	0.00 0.00%
01 454 371 REPAIRS-LAND&BLDS.	34,648.17	27,878.45	40,000.00	18,014.06	40,000.00	0.00 0.00%
01 454 372 PLAYGROUND EQUIP.	75,121.75	97,500.00	85,000.00	797.76	20,000.00	(65,000.00) -76.47%
01 454 384 RENTAL OF EQUIPMENT	6,880.51	4,307.67	7,500.00	4,260.00	7,500.00	0.00 0.00%
TOTAL - PARKS	794,710.82	702,020.01	837,439.00	408,976.70	773,275.00	(64,164.00) -7.66%
COMMUNITY DEVELOPMENT						
01 460 530 WESTMORELAND CTY. TRANSIT	6,027.00	6,027.00	6,027.00	6,027.00	6,027.00	0.00 0.00%
01 460 540 COMMUNITY DEMOLITION	10,000.00	11,000.00	40,000.00	0.00	25,000.00	(15,000.00) -37.50%
TOTAL - COMMUNITY DEVELOPMENT	16,027.00	17,027.00	46,027.00	6,027.00	31,027.00	(15,000.00) -32.59%
INSURANCE						
01 486 162 UNEMPLOYMENT COMPENSATION	23,087.27	5,972.70	16,000.00	7,371.28	16,000.00	0.00 0.00%
01 486 352 PROPERTY, FLEET, LIABILITY, ET	272,069.00	272,710.00	282,000.00	38,942.00	275,000.00	(7,000.00) -2.48%
01 486 353 PUBLIC OFFICIALS ERROR & OM	26,566.00	46,010.00	49,000.00	50,620.00	60,000.00	11,000.00 22.45%
01 486 354 WORKMAN'S COMPENSATION	0.00	0.00	0.00	0.00	0.00	0.00
01 486 355 LAW ENFORCEMENT INSURANCE	42,511.00	43,685.00	48,000.00	43,624.00	55,000.00	7,000.00 14.58%
01 486 356 BONDS	1,989.00	0.00	2,000.00	1,902.00	2,500.00	500.00 25.00%
01 486 357 INS. DEDUCTIBLE & COSTS	2,776.70	11,641.00	50,000.00	8,735.70	100,000.00	50,000.00 100.00%
TOTAL - INSURANCE	369,008.97	380,018.70	447,000.00	151,194.98	508,500.00	61,500.00 13.76%
EMPLOYEE BENEFITS						
01 487 156 HEALTH INS.	218,972.57	223,466.58	268,000.00	164,018.49	250,000.00	(18,000.00) -6.72%
01 487 159 LIFE INSURANCE/RETIR ED EMP.	352.67	352.67	400.00	220.47	400.00	0.00 0.00%
01 487 160 PMRS PENSIONS	1,006,981.00	1,064,004.00	1,294,718.00	0.00	1,282,531.00	(12,187.00) -0.94%
01 487 162 MEDICAL EVALUATIONS	2,933.00	3,082.50	0.00	0.00	3,000.00	3,000.00 0.00%
01 487 163 65 SPECIAL	80,295.25	88,458.60	100,000.00	70,490.40	100,000.00	0.00 0.00%
TOTAL - EMPLOYEE BENEFITS	1,309,534.49	1,379,364.35	1,663,118.00	234,729.36	1,635,931.00	(27,187.00) -1.33%
TAX REFUNDS						
01 491 000 MISC.TAX REFUNDS	0.28	1,086.07	1,250.00	1,931.12	5,500.00	4,250.00 340.00%
01 491 200 REAL EST. TAX REFUND	1,006.39	3,850.44	4,000.00	214.58	3,500.00	(500.00) -12.50%

General Fund Proposed Budget 2022

	<u>Actual 12/31/2019</u>	<u>Actual 12/31/2020</u>	<u>Budget 2021</u>	<u>Actual Thru 9/30/2021</u>	<u>Proposed 2022 Budget</u>	<u>Amount Change</u>	<u>% Change</u>
EXPENDITURES							
TOTAL - TAX REFUNDS	1,006.67	4,936.51	5,250.00	2,145.70	9,000.00	3,750.00	71.43%
TRANSFER TO CAPITAL RESERVE							
01 492 030 TRANSFER TO CAP. RES.	100,000.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL - TRANSFER TO CAPITAL RESERVE	100,000.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	13,974,395.20	12,850,409.03	14,144,446.00	8,617,711.22	14,628,260.00	483,814.00	3.42%

Capital Reserve Fund Proposed Budget 2022

	<u>Actual 12/31/2019</u>	<u>Actual 12/31/2020</u>	<u>Budget 2021</u>	<u>Actual Thru 9/30/2021</u>	<u>Proposed 2022 Budget</u>	<u>Amount Change</u>	<u>% Change</u>
<u>REVENUE</u>							
<u>RECEIPTS</u>							
95 301 100 00 CURRENT TAX COLLECTION	378,725.02	376,730.21	375,000.00	382,326.38	395,000.00	20,000.00	5.33%
<u>TOTAL RECEIPTS</u>	<u>378,725.02</u>	<u>376,730.21</u>	<u>375,000.00</u>	<u>382,326.38</u>	<u>395,000.00</u>	<u>20,000.00</u>	<u>5.33%</u>
<u>INTEREST</u>							
95 341 000 00 INTEREST	452.32	389.39	300.00	165.43	200.00	(100.00)	-33.33%
<u>TOTAL INTEREST</u>	<u>452.32</u>	<u>389.39</u>	<u>300.00</u>	<u>165.43</u>	<u>200.00</u>	<u>(100.00)</u>	<u>-33.33%</u>
<u>MISCELLANEOUS REVENUE</u>							
95 380 010 00 MISCELLANEOUS REVENUE	0.00	0.00	21,420.00	0.00	0.00	(21,420.00)	-100.00%
<u>TOTAL MISCELLANEOUS REVENUE</u>	<u>0.00</u>	<u>0.00</u>	<u>21,420.00</u>	<u>0.00</u>	<u>0.00</u>	<u>(21,420.00)</u>	<u>-100.00%</u>
<u>INTERFUND TRANSFERS</u>							
95 392 100 00 TRANSFER FROM GEN. FUND	100,000.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>TOTAL INTERFUND TRANSFERS</u>	<u>100,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<u>UNENCUMBERED REVENUE</u>							
<u>TOTAL REVENUE</u>	<u>479,177.34</u>	<u>377,119.60</u>	<u>396,720.00</u>	<u>382,491.81</u>	<u>408,995.00</u>	<u>12,275.00</u>	<u>3.09%</u>

Capital Reserve Fund Proposed Budget 2022

EXPENDITURES	Actual 12/31/2020	Budget 2021	Actual Thru 9/30/2021	Proposed 2022 Budget	Amount Change	% Change
GENERAL ADMINISTRATION						
95 401 733 COMPUTER UPGRADE	14,583.94	0.00	0.00	0.00		
95 401 737 OFFICE FURNISHINGS	0.00	30,000.00	0.00	10,000.00	(20,000.00)	-66.67%
95 401 738 VIDEO CAMERA TOWNHOUSE	0.00	35,000.00	0.00	0.00	(35,000.00)	-100.00%
TOTAL - GENERAL ADMINISTRATION	14,583.94	65,000.00	0.00	10,000.00	(55,000.00)	-84.62%
POLICE DEPARTMENT						
95 410 762 VEHICLE PURCHASE	114,258.59	94,000.00	87,444.55	105,000.00	11,000.00	11.70%
95 410 763 COMPUTER UPGRADE	3,858.93	0.00	0.00	15,000.00	0.00	
95 410 765 DUTY ROOM FURNITURE	11,743.05	0.00	0.00	0.00	0.00	
95 410 766 COPIER	5,667.00	0.00	0.00	0.00	0.00	
95 410 767 CAR & BODY CAMERA (5 YR LEASE PURCHASE)	0.00	32,120.00	0.00	24,635.00	(7,485.00)	-23.30%
95 410 768 LOGGING RECORDER				11,600.00		
95 410 769 JAIL TOILET				8,000.00		
95 410 770 JAIL LIGHTING				6,400.00		
TOTAL - POLICE DEPARTMENT	135,527.57	126,120.00	87,444.55	170,635.00	44,515.00	35.30%
PUBLIC WORKS DEPARTMENT						
95 430 740 4 X 4 DUMP TRUCK	187,766.60	0.00	0.00	110,000.00		
95 430 742 STREET SWEEPER (5 YR LEASE PURCHASE)	0.00	91,600.00	0.00	60,360.00	(31,240.00)	-34.10%
95 430 746 MINI EXCAVATOR	63,612.00	0.00	0.00	0.00	0.00	
95 430 747 TIRE BALANCE MACHINE	0.00	5,000.00	4,417.17	0.00	(5,000.00)	-100.00%
95 430 748 PICK UP TRUCK (1/2 TON QUAD)	0.00	38,000.00	0.00	0.00	(38,000.00)	-100.00%
TOTAL - PUBLIC WORKS DEPARTMENT	251,378.60	134,600.00	4,417.17	170,360.00	35,760.00	26.57%
EMERGENCY MANAGEMENT						
PARKS						
95 454 743 VENTRAC ATTACHMENTS	0.00	15,000.00	4,529.10	0.00	(15,000.00)	-100.00%
95 454 744 QUAD CAB PICKUP	0.00	38,000.00	0.00	38,000.00	0.00	0.00%

Capital Reserve Fund Proposed Budget 2022

	<u>Actual 12/31/2020</u>	<u>Budget 2021</u>	<u>Actual Thru 9/30/2021</u>	<u>Proposed 2022 Budget</u>	<u>Amount Change</u>	<u>% Change</u>
EXPENDITURES						
95 454 745 MOVIE EQUIPMENT	0.00	18,000.00	17,549.00	0.00	(18,000.00)	-100.00%
95 475 746 TOP DRESSER				20,000.00		
TOTAL - PARKS	0.00	71,000.00	22,078.10	58,000.00	(13,000.00)	-18.31%
TOTAL EXPENDITURES	401,490.11	396,720.00	113,939.82	408,995.00	12,275.00	3.09%

State Motor Fund Proposed Budget 2022

	<u>Actual</u> <u>12/31/2019</u>	<u>Actual</u> <u>12/31/2020</u>	<u>Budget</u> <u>2021</u>	<u>Actual</u> <u>9/30/2021</u>	<u>Proposed</u> <u>2022 Budget</u>	<u>Amount</u> <u>Change</u>	<u>% Change</u>
REVENUE							
RECEIPTS							
35 341 000 00 INTEREST	897.68	1,442.80	1,300.00	698.96	1,000.00	(300.00)	-23.08%
35 355 020 00 LIQUID FUELS TAX ACT 655	1,110,403.97	1,078,825.22	978,338.00	1,004,048.98	992,550.00	14,212.00	1.45%
TOTAL RECEIPTS	1,111,301.65	1,080,268.02	979,638.00	1,004,747.94	993,550.00	13,912.00	1.42%
PRIOR YEAR BALANCE							
35 399 000 00 PRIOR YR. BAL. TRANSFER	0.00	0.00	0.00	0.00	80,000.00	80,000.00	
TOTAL PRIOR YEAR BALANCE	0.00	0.00	0.00	0.00	80,000.00	80,000.00	
TOTAL REVENUE	1,111,301.65	1,080,268.02	979,638.00	1,004,747.94	1,073,550.00	93,912.00	9.59%

State Motor Fund Proposed Budget 2022

	<u>Actual</u> <u>12/31/2019</u>	<u>Actual</u> <u>12/31/2020</u>	<u>Budget</u> <u>2021</u>	<u>Actual</u> <u>9/30/2021</u>	<u>Proposed</u> <u>2022 Budget</u>	<u>Amount</u> <u>Change</u>	<u>% Change</u>
EXPENDITURES							
SALT							
35 432 245 SALT	445,804.82	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL - SALT	445,804.82	0.00	0.00	0.00	0.00	0.00	0.00
CONSTRUCTION HIGHWAY PAVING							
35 439 376 CONST. HIGHWAY PAVING	579,499.00	1,117,797.62	979,638.00	0.00	1,073,550.00	93,912.00	9.59%
TOTAL - CONSTRUCTION HIGHWAY PAVING	579,499.00	1,117,797.62	979,638.00	0.00	1,073,550.00	93,912.00	9.59%
TOTAL EXPENDITURES	1,025,303.82	1,117,797.62	979,638.00	0.00	1,073,550.00	93,912.00	9.59%

Fire Service Fund Proposed Budget 2022

	<u>Actual</u> <u>12/31/2019</u>	<u>Actual</u> <u>12/31/2020</u>	<u>Budget</u> <u>2021</u>	<u>Actual</u> <u>9/30/2021</u>	<u>Proposed</u> <u>2022 Budget</u>	<u>Amount</u> <u>Change</u>	<u>% Change</u>
REVENUE							
RECEIPTS							
05 301 100 00 CURRENT TAX COLLECTIONS	499,918.26	497,283.67	490,000.00	504,674.30	520,000.00	30,000.00	6.12%
TOTAL RECEIPTS	499,918.26	497,283.67	490,000.00	504,674.30	520,000.00	30,000.00	6.12%
INTEREST							
05 341 000 00 INTEREST	333.89	251.44	250.00	149.98	200.00	(50.00)	-20.00%
TOTAL INTEREST	333.89	251.44	250.00	149.98	200.00	(50.00)	-20.00%
PRIOR YEAR BALANCE							
05 399 000 00 PRIOR YR BAL	0.00	0.00	36,900.00	0.00	20,400.00	(16,500.00)	-44.72%
TOTAL PRIOR YEAR BALANCE	0.00	0.00	36,900.00	0.00	20,400.00	(16,500.00)	-44.72%
TOTAL REVENUE	500,252.15	497,535.11	527,150.00	504,824.28	540,600.00	13,450.00	2.55%

Fire Service Fund Proposed Budget 2022

	<u>Actual</u> <u>12/31/2019</u>	<u>Actual</u> <u>12/31/2020</u>	<u>Budget</u> <u>2021</u>	<u>Actual</u> <u>9/30/2021</u>	<u>Proposed</u> <u>2022 Budget</u>	<u>Amount</u> <u>Change</u>	<u>%</u> <u>Change</u>
EXPENDITURES							
CONTRIBUTIONS							
05 411 530 CONTRIBUTIONS	493,500.00	476,621.39	527,150.00	529,921.84	540,600.00	13,450.00	2.55%
TOTAL - CONTRIBUTIONS	493,500.00	476,621.39	527,150.00	529,921.84	540,600.00	13,450.00	2.55%
TOTAL EXPENDITURES	493,500.00	476,621.39	527,150.00	529,921.84	540,600.00	13,450.00	2.55%

Parks Fund Proposed Budget 2022

	<u>Actual</u> <u>12/31/2019</u>	<u>Actual</u> <u>12/31/2020</u>	<u>Budget</u> <u>2021</u>	<u>Actual</u> <u>9/30/2021</u>	<u>Proposed</u> <u>2022 Budget</u>	<u>Amount</u> <u>Change</u>	<u>% Change</u>
REVENUE							
REVENUE							
30 341 000 00 INTEREST	380.37	122.12	100.00	67.11	100.00	0.00	0.00%
30 376 000 00 FEE IN LIEU DEPOSITS	27,625.00	0.00	21,000.00	0.00	25,000.00	4,000.00	19.05%
30 376 000 01 FEE IN LIEU DEPOSIT - OAK HOLLOW PARK	0.00	7,500.00	0.00	6,500.00	0.00	0.00	
30 376 000 02 FEE IN LIEU DEPOSIT - INDIAN LAKE PARK	0.00	13,500.00	0.00	23,500.00	0.00	0.00	
30 376 000 03 FEE IN LIEU DEPOSIT - LYONS PARK	0.00	5,500.00	0.00	4,500.00	0.00	0.00	
TOTAL REVENUE	28,005.37	26,622.12	21,100.00	34,567.11	25,100.00	4,000.00	18.96%
PRIOR YEAR BALANCE							
30 399 000 00 PRIOR YR. BAL. TRANSFER	0.00	0.00	6,400.00	0.00	10,000.00	3,600.00	56.25%
TOTAL PRIOR YEAR BALANCE	0.00	0.00	6,400.00	0.00	10,000.00	3,600.00	56.25%
TOTAL REVENUE	28,005.37	26,622.12	27,500.00	34,567.11	35,100.00	7,600.00	27.34%

Parks Fund Proposed Budget 2022

<u>EXPENDITURES</u>	<u>Actual</u> <u>12/31/2019</u>	<u>Actual</u> <u>12/31/2020</u>	<u>Budget</u> <u>2021</u>	<u>Actual</u> <u>9/30/2021</u>	<u>Proposed</u> <u>2022 Budget</u>	<u>Amount</u> <u>Change</u>	<u>%</u> <u>Change</u>
	<u>PARKS</u>						
30 454 100 LYONS PARK PLAYGROUND	148,112.25	25,067.75	0.00	0.00	0.00	0.00	
30 454 101 LYONS PARK FITNESS EQUIPMENT	0.00	0.00	12,500.00	0.00	0.00	(12,500.00)	-100.00%
30 454 200 OAK HOLLOW RESTROOM	52,900.83	9,070.00	0.00	0.00	0.00	0.00	
30 454 201 OAK HOLLOW DISC GOLF					35,100.00		
30 454 300 INDIAN LAKE LIGHTING	0.00	0.00	15,000.00	0.00	0.00	(15,000.00)	-100.00%
TOTAL - PARKS	201,013.08	34,137.75	27,500.00	0.00	35,100.00	7,600.00	27.64%
TOTAL EXPENDITURES	201,013.08	34,137.75	27,500.00	0.00	35,100.00	7,600.00	27.64%

Water Fund Proposed Budget 2022						
	<u>Actual</u> <u>12/31/2019</u>	<u>Actual</u> <u>12/31/2020</u>	<u>Budget</u> <u>2021</u>	<u>Actual</u> <u>9/30/2021</u>	<u>Proposed</u> <u>2022 Budget</u>	<u>Amount</u> <u>Change</u>
REVENUE						
RECEIPTS						
03 301 100 00 CURRENT TAXES	24,290.41	51,312.70	50,000.00	52,103.04	52,200.00	2,000.00 4.40%
03 341 000 00 INTEREST	76.71	83.47	70.00	23.14	50.00	(20.00) -28.57%
TOTAL RECEIPTS	0.00	0.00	5,000.00	0.00	5,000.00	0.00 0.00%
PRIOR YEAR BALANCE						
TOTAL REVENUE	24,367.12	51,396.17	55,070.00	52,126.18	57,250.00	2,180.00 3.96%

Water Fund Proposed Budget 2022

Water Fund Proposed Budget 2022						
	<u>Actual</u> <u>12/31/2019</u>	<u>Actual</u> <u>12/31/2020</u>	<u>Budget</u> <u>2021</u>	<u>Actual</u> <u>9/30/2021</u>	<u>Proposed</u> <u>2022 Budget</u>	<u>Amount</u> <u>Change</u>
EXPENDITURES						<u>% Change</u>
COMMISSION - TAX COLLECTION						
03 403 114 TAX COLL. COMMISSION	1,212.89	2,542.15	2,500.00	3,325.36	2,610.00	110.00
TOTAL - COMMISSION - TAX COLLECTION	1,212.89	2,542.15	2,500.00	3,325.36	2,610.00	4.40%
SERVICE - M.A.W.C.						
03 448 382 SERVICE - M.A.W.C.	40,716.50	40,579.00	41,000.00	30,801.49	42,000.00	1,000.00
TOTAL - SERVICE - M.A.W.C.	40,716.50	40,579.00	41,000.00	30,801.49	42,000.00	2,44%
FIRE HYDRANTS - NEW ORDER						
03 448 720 FIRE HYDRANTS - NEW ORDER	0.00	0.00	5,000.00	0.00	5,000.00	0.00
TOTAL - FIRE HYDRANTS - NEW ORDER	0.00	0.00	5,000.00	0.00	5,000.00	0.00%
SPECIAL PROJECTS						
03 448 730 SPECIAL PROJECTS	0.00	28,525.00	6,570.00	0.00	7,640.00	1,070.00
TOTAL - SPECIAL PROJECTS	0.00	28,525.00	6,570.00	0.00	7,640.00	1,070.00
TOTAL EXPENDITURES	41,929.39	71,646.15	55,070.00	34,126.85	57,250.00	3.96%

Light Fund Proposed Budget 2022

	<u>Actual</u> <u>12/31/2019</u>	<u>Actual</u> <u>12/31/2020</u>	<u>Budget</u> <u>2021</u>	<u>Actual Thru</u> <u>9/30/2021</u>	<u>Proposed</u> <u>2022 Budget</u>	<u>Amount</u> <u>Change</u>	<u>% Change</u>
REVENUE							
REVENUE							
02 301 100 00 CURRENT TAXES	199,185.37	216,361.87	215,000.00	223,563.68	225,000.00	10,000.00	4.65%
02 341 000 00 INTEREST	152.08	164.00	135.00	84.93	100.00	(35.00)	-25.93%
TOTAL REVENUE	199,337.45	216,525.87	215,135.00	223,648.61	225,100.00	9,965.00	4.63%
PRIOR YEAR BALANCE						0.00	
TOTAL REVENUE	199,337.45	216,525.87	215,135.00	223,648.61	225,100.00	9,965.00	4.63%

Light Fund Proposed Budget 2022

	<u>Actual 12/31/2019</u>	<u>Actual 12/31/2020</u>	<u>Budget 2021</u>	<u>Actual Thru 9/30/2021</u>	<u>Proposed 2022 Budget</u>	<u>Amount Change</u>	<u>% Change</u>
EXPENDITURES							
COMMISSION - TAX COLLECTION							
02 403 114 COMMISSION-TAX COLLECTOR	9,918.17	10,777.30	10,750.00	9,874.44	11,250.00	500.00	4.65%
TOTAL - COMMISSION - TAX COLLECTION	9,918.17	10,777.30	10,750.00	9,874.44	11,250.00	500.00	4.65%
SERVICE CHARGES							
02 442 361 SERVICE CHARGES	143,385.92	201,397.31	204,385.00	176,320.55	213,850.00	9,465.00	4.63%
TOTAL - SERVICE CHARGES	143,385.92	201,397.31	204,385.00	176,320.55	213,850.00	9,465.00	4.63%
TOTAL EXPENDITURES	153,304.09	212,174.61	215,135.00	186,194.99	225,100.00	9,965.00	4.63%

APPENDIX LIST

Appendix A:

Non-Union, Full-Time Staff Pay Adjustments
Contractual Union Annual Wage Adjustments for 2022

Appendix B:

Departmental and Other Budget Requests Not
Included in Final Budget Proposal

Appendix C:

2022 Road Paving Program

Appendix D:

Historical Income / Expense Graphs - General Fund

Appendix E:

Insurance Trust Memo

Appendix F:

2022 Revenue / Expense Graphs

APPENDIX A
NORTH HUNTINGDON TOWNSHIP
2022 BUDGET PROPOSAL
OCTOBER, 8, 2021

Non-Union, Full-Time Staff Pay Adjustments

Please note that in the proposed 2022 budget, there are funds provided for all of the non-union full-time staff to fund salaries at the 2020 levels. The final pay adjustments will be addressed with and approved by Board during the budget approval process. The Board of Commissioners shall have final approval of all final pay adjustments.

Non-union, full-time staff that are included in this category are:

Jeffrey F. Silka, Township Manager;
Mike Turley, Assistant Township Manager;
Jonathan Beskid, Communications / Technology Coordinator
Ryan Fonzi - Planning Director
Tom McGuire, Zoning Officer/Building Inspector;
Josh Andrykovitch, Code Enforcement Officer;
Dan Miller, Parks and Recreation Director;
Rich Albert, Public Works Director, and
Tab Fyock, Assistant Public Works Director.

Police Chief is covered by Employment Agreement and Act 204 of 1984.

CONTRACTUAL UNION ANNUAL WAGE ADJUSTMENTS 2022

AFSCME – Contract for 2022 not finalized as of publication..

Police Officers will receive a 2% raise and up to a 25% longevity increase per the contract that is effective January 1, 2022.

APPENDIX B

NORTH HUNTINGDON TOWNSHIP 2022 BUDGET PROPOSAL OCTOBER, 8, 2021

Departmental and Other Budget Requests Not Included in Final Budget Proposal

Administration

- Admin Vehicle

Public Works Capital Projects

- Haywood Road Arch Culvert Replacement
- Plow Truck
- Town House Parking Lot

Planning and Zoning

- Vehicle

Parks and Recreation Department

- Office Renovation
- Recreation Software

Police Department

- Police Vehicle (2 budgeted in Capital 2022)

APPENDIX C

NORTH HUNTINGDON TOWNSHIP
2022 BUDGET PROPOSAL
OCTOBER, 8, 2021

2022 Road Paving Program

Memorandum

To: Jeffrey F. Silka, Township Manager



Date: July 13, 2021

From: Robert R. Robinson, P.E., Senior Project Engineer

CC: Mike Turley

RE: North Huntingdon Township 2022 Budget Candidates – Major Projects

The following is a list of Major Projects for consideration in the 2021 Budget:

2022 Road Improvements - \$999,600.00

In 2019, data received from Roadbotics Inc. was utilized to develop a Five (5) Year Road Improvement Program for the 160.56 miles of Township roads. This data was helpful in preparing a systematic approach for the continual improvement of the Township road network.

The funding levels based on today's dollars that are anticipated in 2022 are as follows:

- Milling and Resurfacing (Ward Nos. 6,7) - \$850,000.00
- Final Surface of Old Jacks Run Road (Agreement w/ MAWC) - \$19,600.00
- Fibermat Sealing - \$100,000.00
- Crack Sealing (3 year old pavements) - \$30,000.00

It is anticipated that the 2022 Road Program Candidates will be reviewed by the Board of Commissioners at the November 2021 Meeting.

The PennDot Liquid Fuels allocation for 2022 has been estimated at approximately \$980,000.00. By agreement, MAWC has funded the final wearing surface on Old Jacks Run Road in the amount of \$19,600.00.

Shannon Street Box Culvert - \$175,000.00

An existing 6'high x 12'wide x 24' long concrete box culvert, located along Shannon Street, just to the east of Brownstown Road, is in a state of structural distress and has been barricaded down to one lane. A new culvert is necessary to return the stream crossing to two lanes.

Haywood Road Arch Culvert Replacement - \$415,000.00

An existing 24' wide x 36' long plate arch culvert, just to the east of Baker School Road, is in a state of distress. The north side (culvert entrance) has partially collapsed and is protected by New Jersey barriers. The roadway is limited to one lane. Stop signs have been installed with one-way alternating traffic control. In all likelihood, either a plate arch or concrete culvert box structure will be necessary to replace the structure.

If you have any questions, please let me know.

End of Memorandum

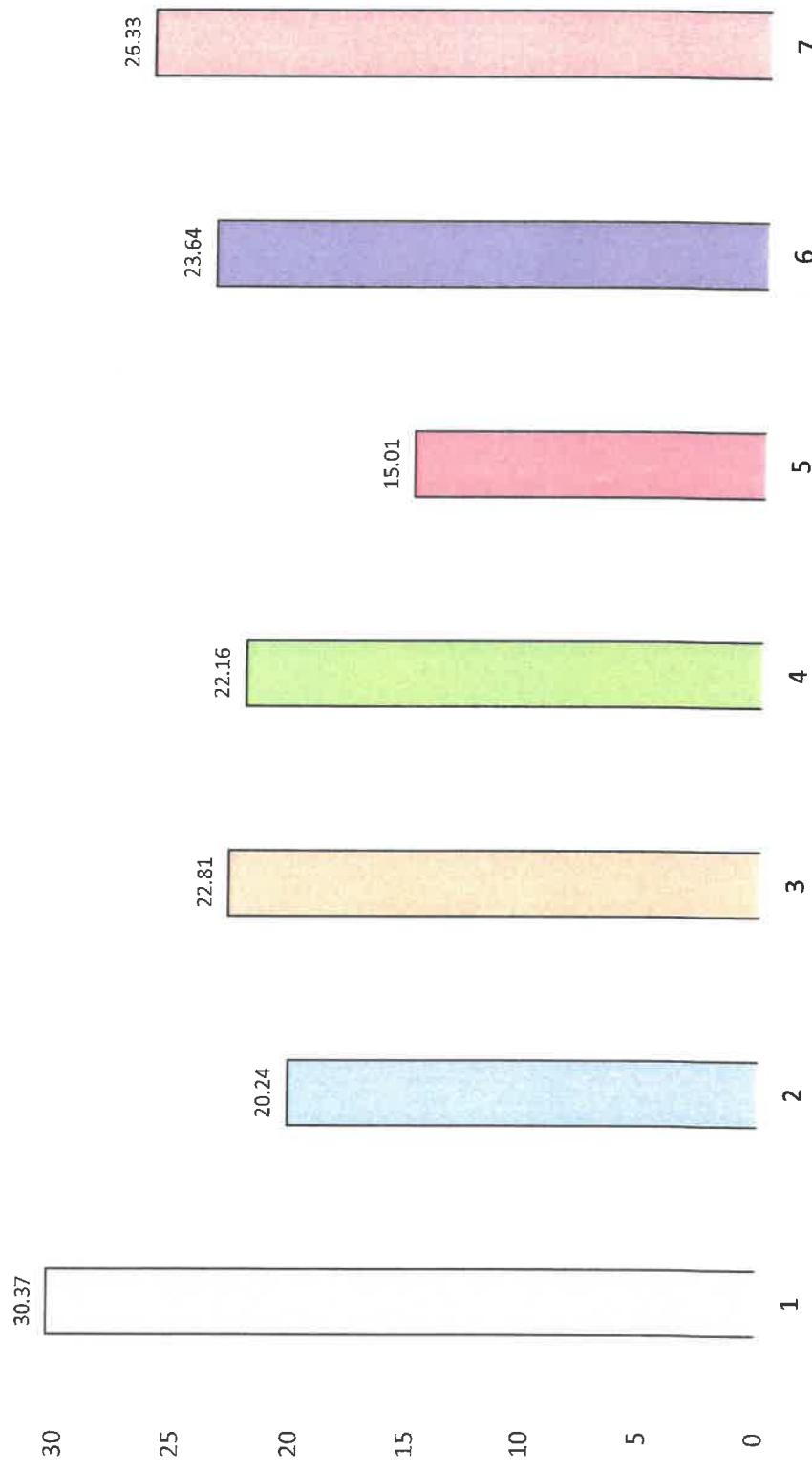
North Huntingdon Projected 2022 Milling and Refinancing: 7-28-2019 rev 8-16-2019

TOTAL ROAD MILEAGE AND D & F MILEAGE BY WARD
AUGUST 2019

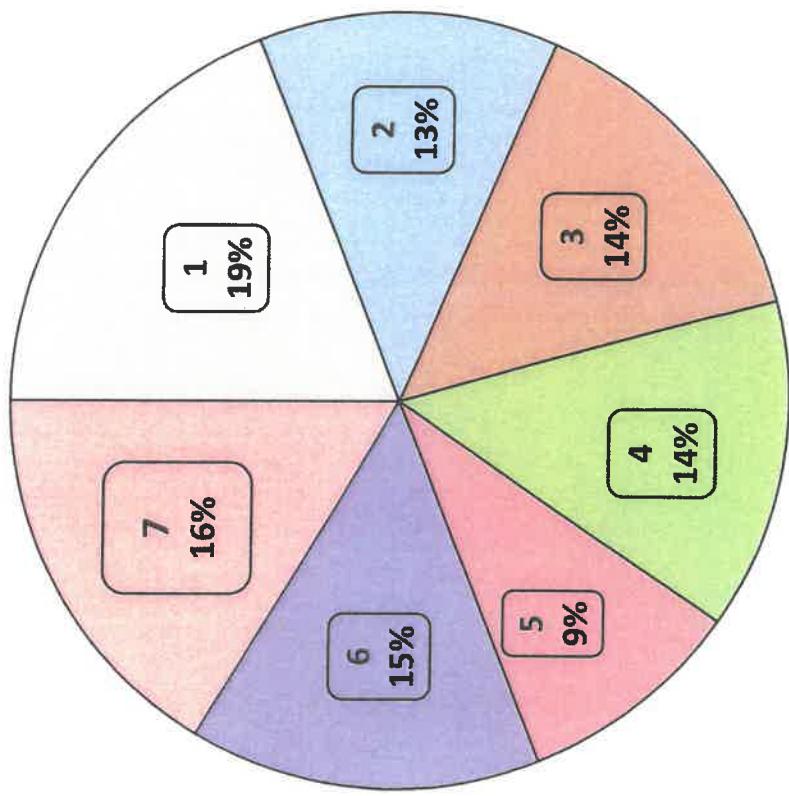


*The total ward mileage is inflated approximately by 15 miles where the road itself is the dividing line between wards.
In these cases, the road mileage was counted twice.

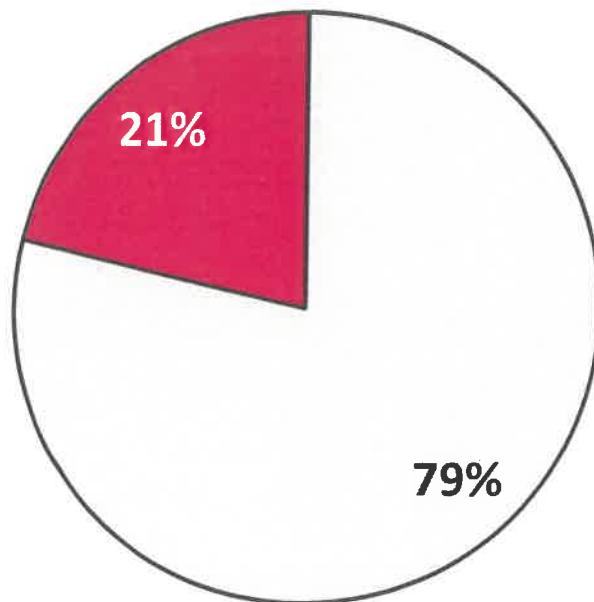
TOWNSHIP ROAD MILEAGE BY WARD
AUGUST 2019



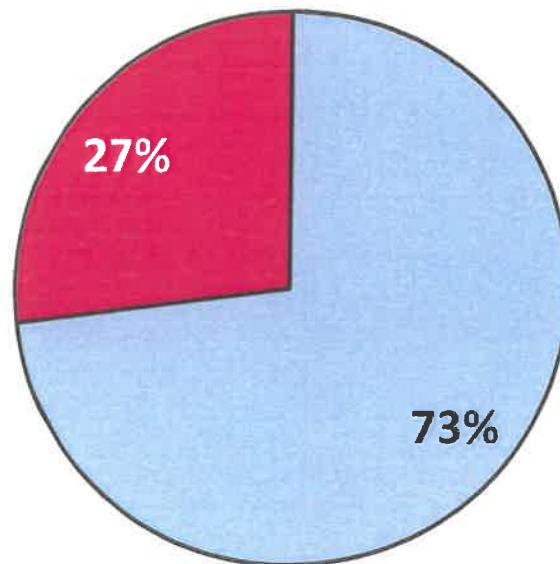
TOWNSHIP ROAD MILEAGE PERCENTAGE BY WARD
AUGUST 2019



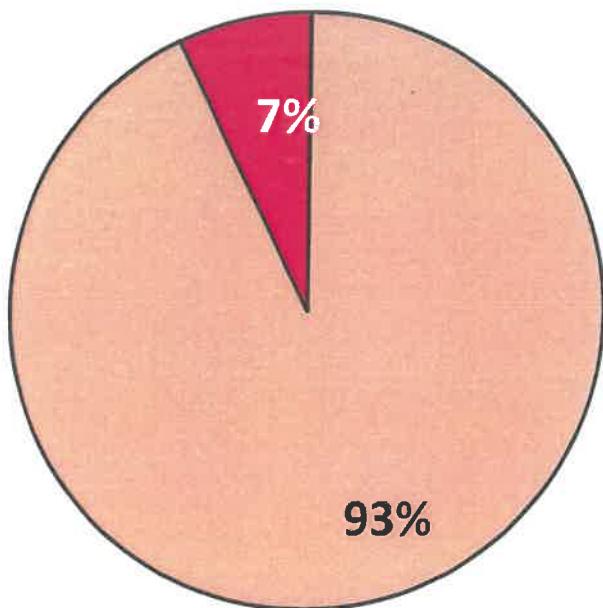
PERCENTAGE OF **D & F** ROADS IN WARD 1
AUGUST 2019



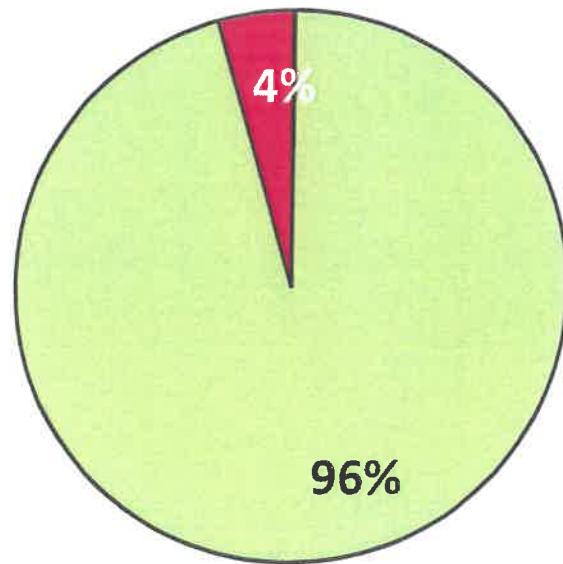
PERCENTAGE OF **D & F** ROADS IN WARD 2
AUGUST 2019



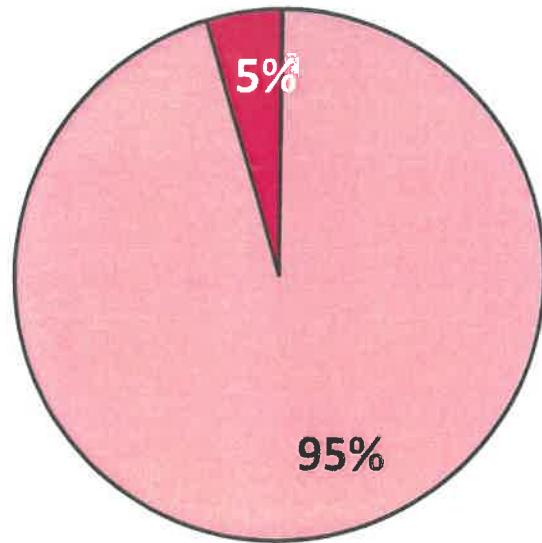
PERCENTAGE OF **D & F** ROADS IN WARD 3
AUGUST 2019



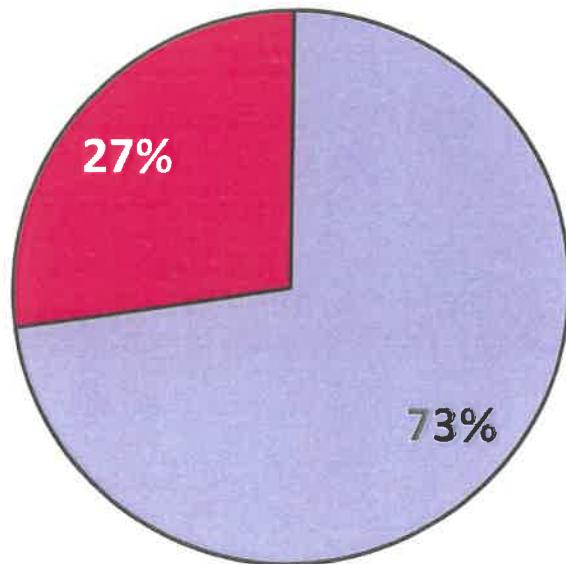
PERCENTAGE OF **D & F** ROADS IN WARD 4
AUGUST 2019



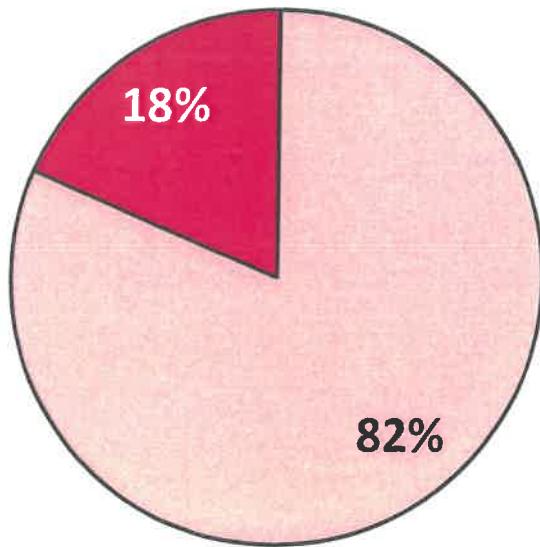
PERCENTAGE OF **D & F** ROADS IN WARD 5
AUGUST 2019



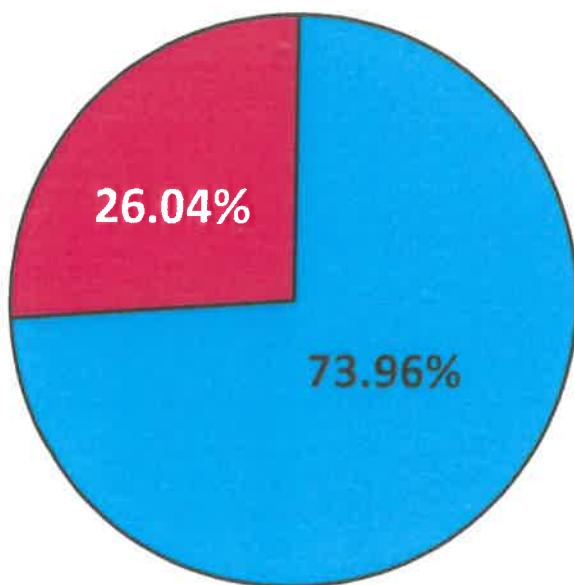
PERCENTAGE OF **D & F** ROADS IN WARD 6
AUGUST 2019



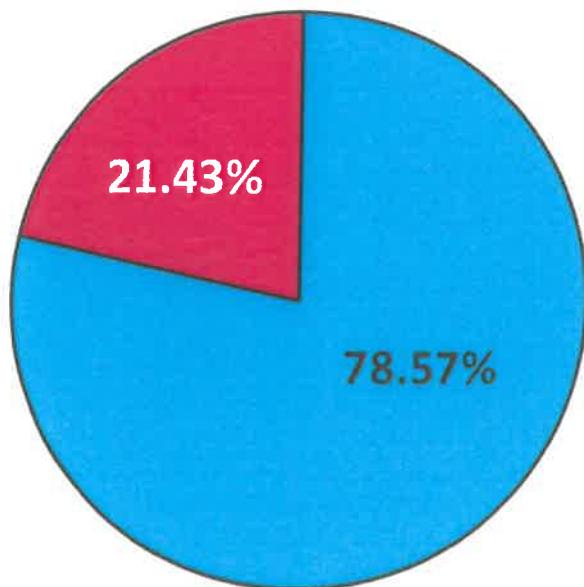
PERCENTAGE OF **D & F** ROADS IN WARD 7
AUGUST 2019



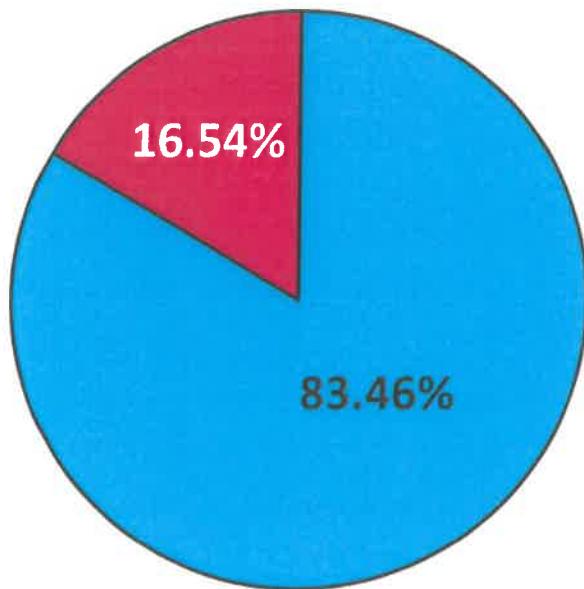
PERCENTAGE OF **D & F** ROADS IN ENTIRE TWP
AUGUST 2017



PERCENTAGE OF **D & F** ROADS IN ENTIRE TWP
AUGUST 2018



PERCENTAGE OF **D & F** ROADS IN ENTIRE TWP
AUGUST 2019



In three years of using RoadBotics Data to guide the paving program, the percentage of D & F roads has reduced by 10%.

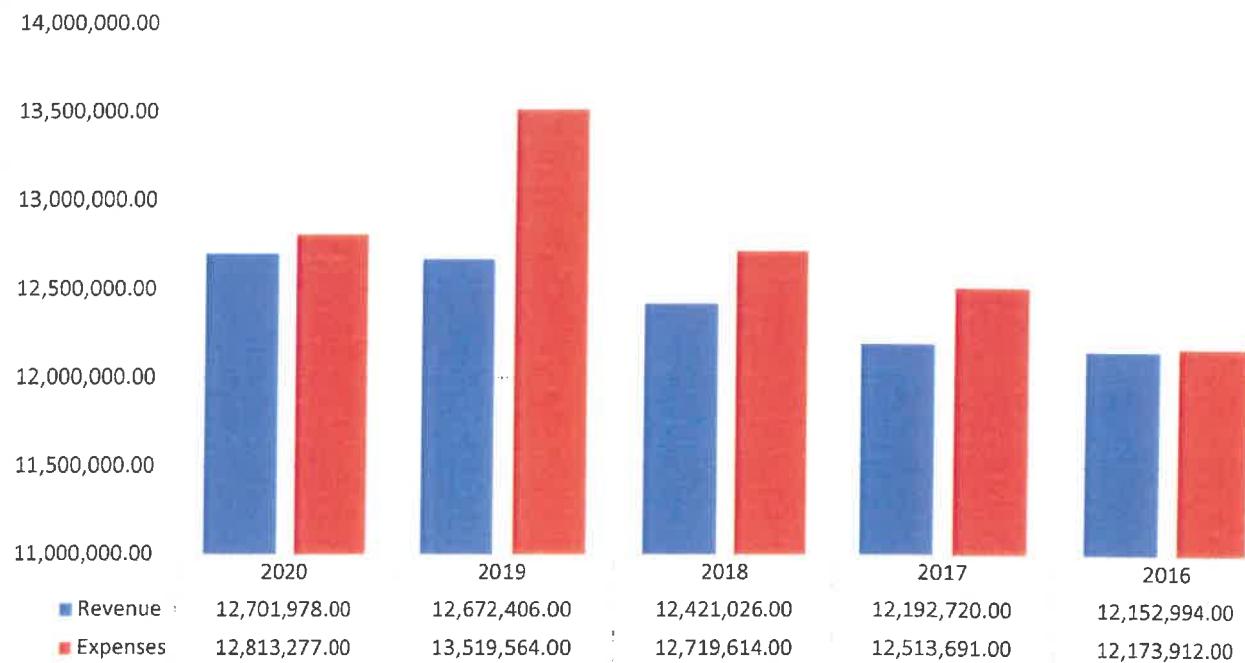
APPENDIX D

**NORTH HUNTINGDON TOWNSHIP
2022 BUDGET PROPOSAL
OCTOBER, 8, 2021**

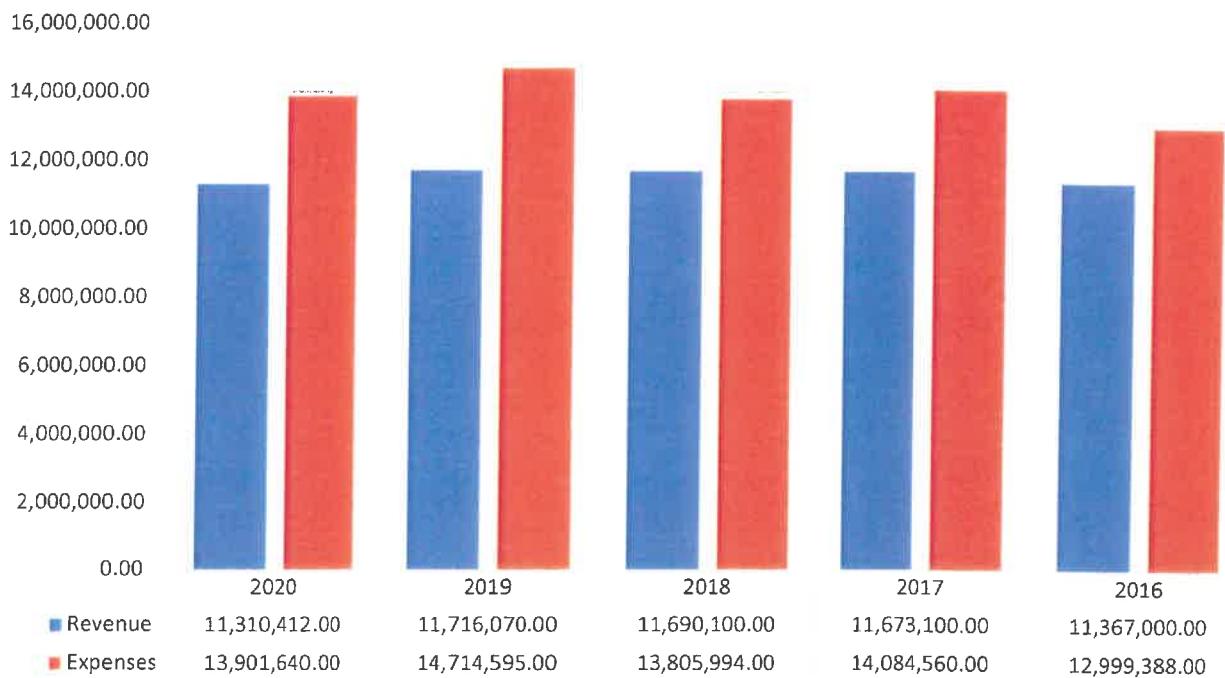
5 Year Budget Data—General Fund

Year	Revenues		Expenditures	
	Budget	Actual	Budget	Actual
2020	\$11,310,412	\$12,701,978	\$13,901,640	\$12,813,277
2019	\$13,028,100	\$12,672,406	\$14,714,595	\$13,998,530
2018	\$11,690,100	\$12,421,026	\$13,805,994	\$13,519,564
2017	\$11,673,100	\$12,192,720	\$14,084,560	\$12,719,614
2016	\$11,367,000	\$12,152,994	\$12,999,388	\$12,513,691
2015	\$11,292,300	\$12,040,840	\$12,929,517	\$12,173,912

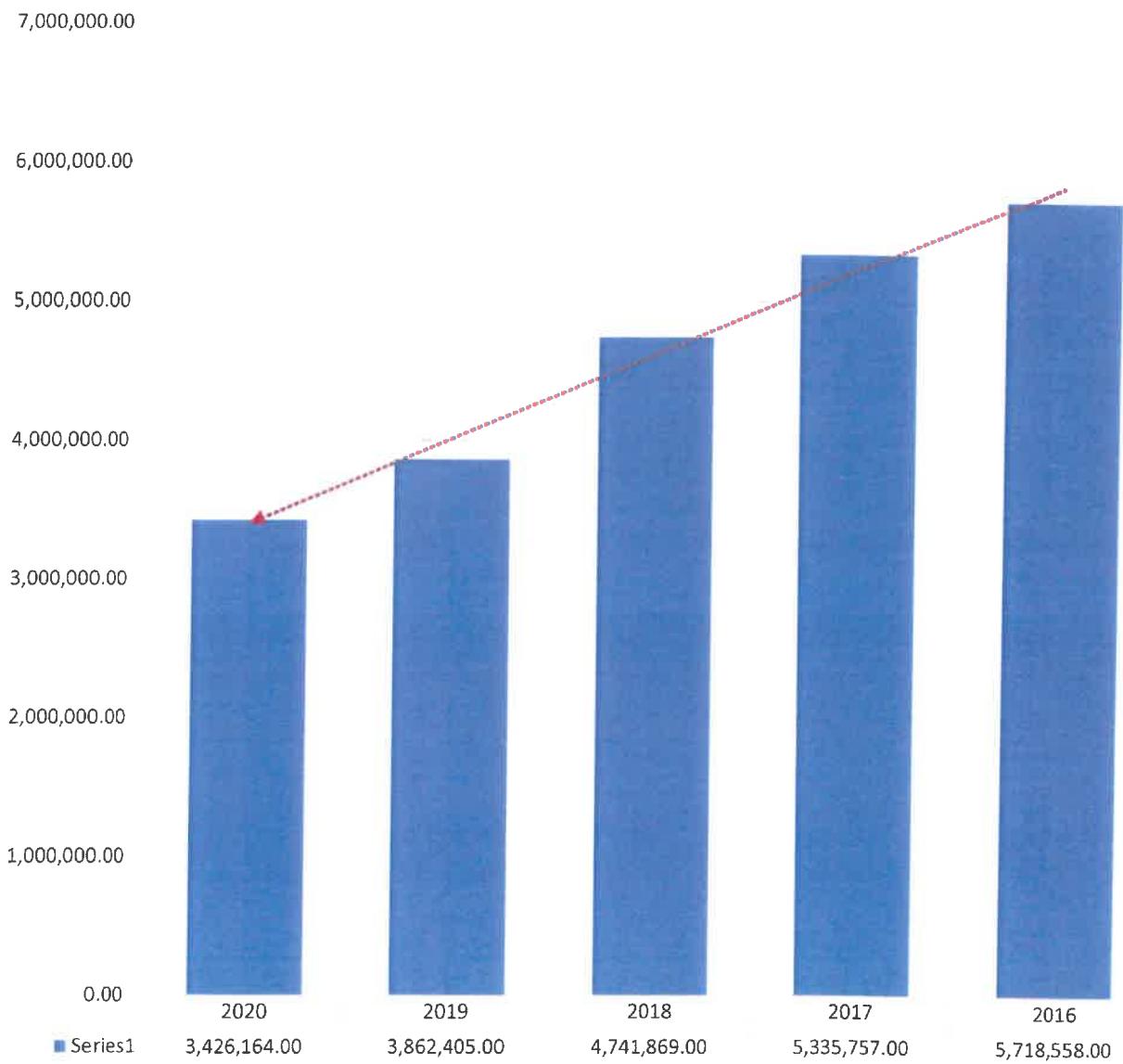
Audited Revenue / Expenses 2016-2020



Audited Budgeted Revenue / Expenses 2016-2020



Audited Fund Balance 2016-2020



APPENDIX E

**NORTH HUNTINGDON TOWNSHIP
2022 BUDGET PROPOSAL
OCTOBER, 8, 2021**

INSURANCE TRUST MEMO

Memorandum

To: Board of Commissioners



Date: October 11, 2021

From: Michael Turley

CC: Jeff Silka

RE: MRM Trust

The Township participates in the MRM Property and Liability Trust (PLT) and Workers Compensation Trust (WC) for those insurance coverages. The Trust provides the Township an opportunity to receive a dividend which is calculated based on a formula that provides a positive incentive to manage claims. Claims and premiums are reviewed for a 5-year history for PLT and 10 years for WC.

For 2021, we received a dividend for the Workers Compensation Trust that considered the years 2010-2019:

\$289,693	premium
\$145,804	dividend (the cumulative previous 10-year totals)
\$143,889	net premium
50.3%	return on premium

The Property and Liability Trust in 2021 looks at the 5 years from 2015-2019.

\$168,946	premium
\$110,940	dividend (the cumulative previous 5-year totals)
\$58,006	net premium
65.7%	return on premium

These numbers vary from year to year, depending on the claims, so the ten and five-year averaging provides some balancing for bad years where a dividend is still received. This is a very beneficial program to the Township, returning over \$256,774.07 in dividends in 2021.

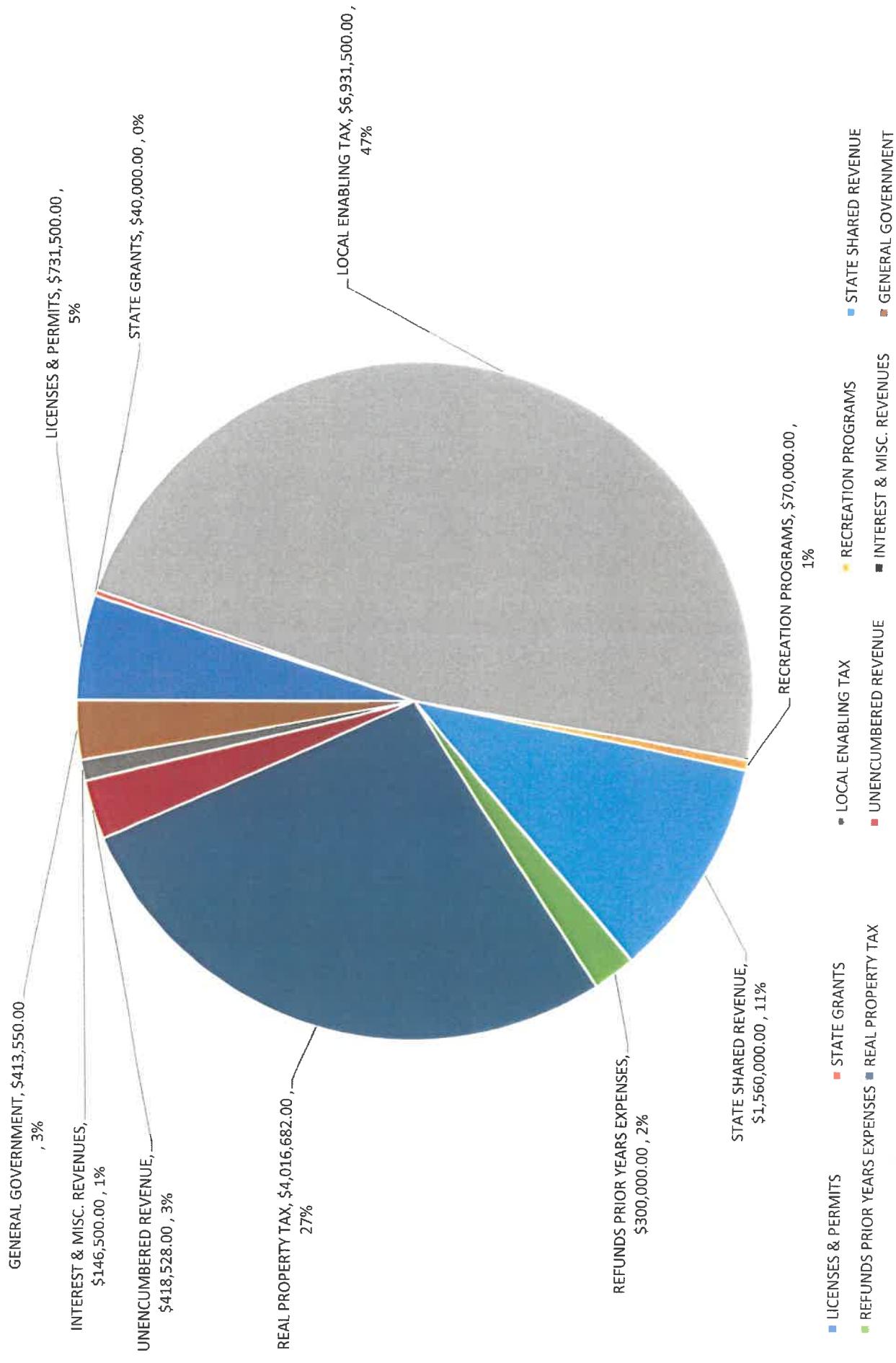
It should be noted that the Workers Compensation cost for the Volunteer Fire Departments are covered under a separate policy with the SWIF and the costs and calculations are not part of the MRM Trust.

APPENDIX F

NORTH HUNTINGDON TOWNSHIP 2022 BUDGET PROPOSAL OCTOBER, 8, 2021

2022 REVENUE /EXPENSE GRAPHS

2022 GENERAL FUND REVENUES



2022 GENERAL FUND EXPENDITURES

