

# *Borough of Plum* 2018



## *Adopted Annual Budget All Funds*

# *Introduction*

December 14, 2017

The Honorable Borough Mayor Harry Schlegel  
The Honorable Borough Council Member Michael Doyle  
The Honorable Borough Council Member John Anderson  
The Honorable Borough Council Member Paul Dern  
The Honorable Borough Council Member David Majernik  
The Honorable Borough Council Member David Odom  
The Honorable Borough Council Member Michael Pastor  
The Honorable Borough Council Member David Seitz

Dear Council Members and Mayor,

This 2018 Budget was approved in compliance with the Borough Code and budgetary laws of the state of Pennsylvania. The budget for the General and other Funds are balanced, and total \$18,016,411. This represents a 4.7% increase, or \$803,934 from the 2017 budget. It is balanced with the use of fund balance for the Street Improvement, Debt Service, and Capital Improvement Funds.

Inherent in this budget is no real estate tax increase to the residents of the Borough of Plum. Total real estate tax millage is set at 4.78 mills, and is allocated to the General, Debt Service, Fire, Street Improvement, Capital Improvement, and Emergency Medical Services Funds.

Below is a brief summary of the Borough of Plum's adopted budgets by fund.

The General Fund budget is presented to you with a tax millage rate of 2.672 mills, and slightly above the 2017 rate of 2.621 mills. In preparation for revenue projections, we analyzed five years of historical trending, economic factors, operating expenditures, and other factors that influence revenues. The major revenues in this fund include Real Estate Tax and various Enabling Taxes, such as Earned Income, Local Services, and Deed Transfer. The revenue budget for the General Fund is \$12,705,068, an increase of 3.4% or \$415,510.

The projected unassigned fund balance at the end of calendar year 2017 is \$1.85M, or approximately 14.6% of budgeted expenditures. Our minimum level of unassigned fund balance according to the fund balance policy is 5% budgeted expenditures.

We anticipated real estate tax revenues to be approximately \$4.14M, and this represents 32.6% of total budgeted revenues. Local enabling taxes is comprised of earned income and local services taxes. It is budgeted at \$4.22M, or 30.8% of total revenues.

Cable TV franchise fees continue to increase in accordance with the negotiated agreements with both providers. This line item is becoming a significant source of revenue for the borough as residents continue to increase their cable services.

Revenues are projected to increase by \$259,000 in the municipal services or waste collections category. We have budgeted for increases to both regular and senior resident beginning in June 2018. The monthly increase will be \$3.00 for regular, and \$2.50 for senior residents.

Since 2010, the regional asset district tax has increased by almost 29.7%, and is directly tied into the state of the economy. It is part of the 1% additional sales tax collected on eligible purchases by Allegheny County residents.

The General Fund budgeted expenditures is anticipated to increase by 3.9%, or approximately \$476,000. The increase is primarily driven by increases in the Police and Public Works departments. The total proposed budget is \$12.7 million, and the Public Safety and Public Works departments make up 60% or \$7.6 million.

The Borough received notification from our health insurance provider that rates will increase by 3.0% for 2018. The Borough will spend more than \$1.1 million for employee and retiree health care benefits during 2018. This is the second largest expenditure within the 2018 budget, following employee salaries and wages.

The employer funding requirement for the employee pension plans exceeds \$577,000 for 2018. This amount is net of any employee contributions and state pension fund aid.

The General Fund finances the operations of the General Government, Public Safety, Public Works, and Planning and Economic Development, Building and Recreation maintenance. Our top priority is to maintain the highest level of services to the residents of Plum, while mitigating our costs.

The Fire Fund budget is balanced at \$720,812 of expenditures, and .388 mills of Real Estate Tax revenue is used to support operations of the Borough's four Volunteer Fire Departments. A few of the larger expenses within this fund include municipal contributions, loan payments, worker's compensation, accident insurance, and hydrant and water service. Two new apparatus loans are budgeted for during 2018. Renton and Holiday Park VFD's are schedule to receive new equipment, with debts payments extending over the next 10 years.

The Street Improvement Fund budget is balanced at \$1,001,738 of expenditures, and is financially supported by .712 mills of Real Estate Tax revenue. To balance the fund, we budgeted for drawing down approximately \$26,000 from fund balance. This fund includes project expenses associated with road construction, and debt service payments.

The Flood Mitigation Fund derives its revenue from fees paid by all property owners with a property containing any structure over 200 square feet. The flood mitigation fee provides a dedicated funding source to flood mitigation projects which will be use in both a proactive and reactive fashion. Budgeted expenditures total \$804,964, and we will be using \$124,964 of fund balance to offset a budgeted deficit.

The Emergency Services Fund receives 7.029% of the 4.78 mills of real estate tax collections. This fund provides revenues to partially offset costs incurred by Plum's EMS. We budgeted to contribute \$505,034 towards capital project lease payments, fuel, and general operations


The Debt Service Fund budget is budgeted at \$685,315 of expenditures, and is financially supported by .412 mills of Real Estate Tax revenue. This fund finances debt service payments associated with the Series 2013, 2014, 2015, and 2016 Series Bonds.

The Capital Improvement Fund is subsidized with an allocated share or .26 mills of the Real Estate Tax collections, proceeds from the sale of equipment, or grants. For the most part capital expenditures such as equipment and vehicles are purchased through a lease purchase agreement. Total capital equipment lease/purchases which includes prior year's commitments are budgeted at \$769,000. The information Technologies department has requested to replace unsupported servers that were purchased back in 2010. The Police department has requested for the purchase of three police vehicles. The Planning department will be replacing the staff vehicle used by Building Code Officer. The Public Works department desires to purchase a leaf vacuum, and Peterbilt single axle dump truck. The Recreation department wishes to purchase a play structure for Renton Park, construct two dugouts, and build a walking path at Plum Creek Park.

The Liquid Fuels Fund is balanced at \$826,000 of expenditures, and is funded by receipt of Liquid Fuel revenues from the Commonwealth of Pennsylvania. This special revenue fund budget provides monies for road resurfacing.

Mike and I would like to thank the Council and the Finance Committee for their continued support in guidance during the budgeting process. Your decisions have been in the best interest of the Borough residents, and it is essential that we continue to work together. It is imperative to maintain a healthy fund balance in order to preserve the integrity of the Borough.

Very truly yours,

Borough of Plum  
  
Michael Thomas  
Manager

  
Michael Whitico  
Finance Director

# Borough of Plum

## Overview

Plum Township which later reorganized as Plum Borough, was founded on December 18, 1788, and westward pioneers soon chose to settle in the region. William McJunkin, an Irish emigrant and one of the earliest settlers, came to Plum Borough and in 1790 was granted a tract of land he came to call "Greenfield." In the 19<sup>th</sup> century, Plum Borough was an agricultural gold mine for brave settlers who wished to emigrate from their East Coast homesteads. During the 20<sup>th</sup> century, Plum Borough emerged from being an agricultural suburb of the Steel City to become a vibrant residential community with a wondrously bright future. The historical development of Plum Borough was closely tied to industries which developed here including coal mining, aluminium powder manufacturing and gas and oil production.

Plum Borough, the second largest borough in Pennsylvania, was incorporated as Plum Township in 1788 and reincorporated as Plum Borough in 1956. Since that time, Plum has grown from a population of around 10,000 persons to 27,126 persons, according to the 2010 Census, in a largely undeveloped area encompassing 28.6 square miles.

Plum Borough continues to develop as one of the fastest growing municipalities in Pennsylvania. It is located in Allegheny County, approximately 13 miles east of the City of Pittsburgh. With the development of new residential neighborhoods and the expansion of existing ones, Plum Borough's population will continue to grow into the 21<sup>st</sup> century. Although the population of Plum Borough is growing rapidly and expected to continue to grow in the future, there is plenty of land available for all purposes including residential, commercial, industrial and agricultural developments.

The legendary Oakmont Country Club is located in Plum Borough. The course has been consistently ranked as one of five best by Golf Digest's 100 Greatest Golf Courses in America. Their most recent ranking has the course at #5. Oakmont Country Club has hosted more combined USGA and PGA championships than any other course in the U.S.,

Government is by a seven-member Council and Mayor elected at large by the general public. Each Council member and the Mayor are elected for a term of four years and are vested with a wide range of policy-making powers. To assist the Council in formulation of policy, a variety of Committees and Boards have been established. These Committees and Boards are as follows:

- Civil Service Commission
- Zoning Hearing Board
- Planning Commission

- Construction Appeals Board
- Library Board
- Senior Citizens Center Board
- Vacancy Board

The Council has the responsibility for all Borough legislative matters. Its functions include the enactment of ordinances and the adoption of resolutions, adopting the annual budget; setting salaries, fees, and levying taxes. The Borough Manager is directly responsible for handling the day-to-day operations.

The Borough provides the following services to the community:

- Police protection
- Maintenance of approximately 125 miles of borough roads
- Maintenance of four parks
- Planning, zoning, building inspection and code enforcement
- Financial support for four volunteer fire departments, library, senior center, EMS & emergency management.

# **Borough of Plum**

## **2018 Approved Annual Budget**

### **Elected Officials**

Harry Schlegel - Mayor  
Michael Doyle – Council President  
John Anderson – Council Member  
Paul Dern – Council Member  
David Majernik – Council Member  
David Odom – Council Member  
Michael Pastor – Council Member  
David Seitz – Council Member

### **Appointed Officials**

Michael Thomas – Borough Manager  
  
Bruce E. Dice - Solicitor  
  
Jeffrey Armstrong – Chief of Police

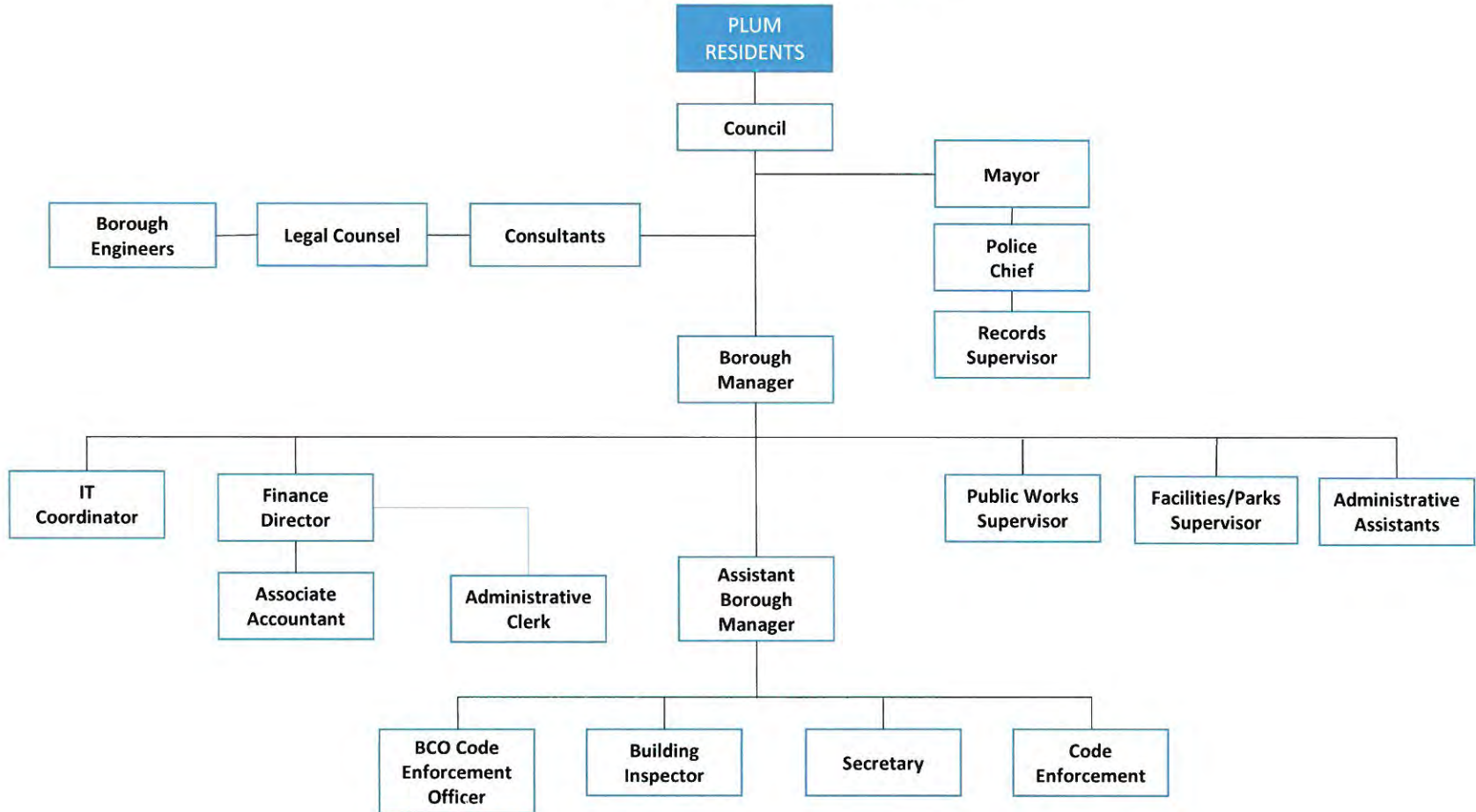
### **Senior Staff**

David Soboslay  
Michael Whitico  
Jason Muggli  
Mona Costanza  
Maria Gingery

Assistant Borough Manager  
Finance Director  
Information Technologies Coordinator  
Assistant to the Borough Manager  
Assistant Secretary



# STAFF ORGANIZATION CHART

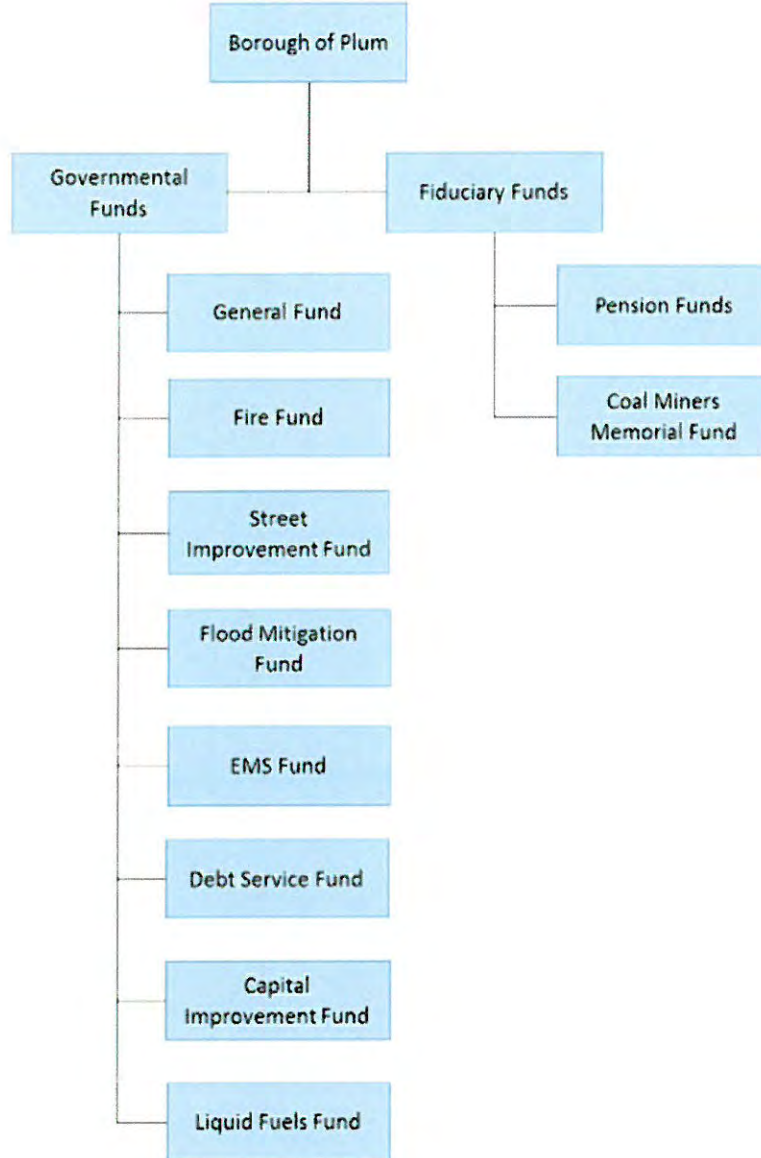


## BOROUGH OF PLUM

### FULL-TIME EQUIVALENT BOROUGH EMPLOYEES BY DEPARTMENT

<u>DEPARTMENT</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>Budgeted 2018</u>
<b>ADMINISTRATION</b>										
Manager's Office	4	4	4	5	5	5	5	5	5	5
Finance Office	1	1	2	2	2	2	2	2	2	3
<b>EARNED INCOME TAX</b>										
Supervisor	1	1	1	1	1	1	0	0	0	0
Clerks	2	2	1	1	1	1	0	0	0	0
<b>INFORMATION TECHNOLOGIES</b>										
IT Coordinator	1	1	1	1	1	1	1	1	1	1
<b>PUBLIC SAFETY</b>										
Police Chief	1	1	1	1	1	1	1	1	1	1
Lieutenant	1	1	1	1	1	1	1	1	1	1
Patrol & Traffic	19	19	21	22	22	22	21	23	23	23
Detectives	2	2	2	2	2	2	2	2	2	2
Dispatch	5	3	0	0	0	0	0	0	0	0
Administrative	1	1	2	2	2	2	2	2	2	2
<b>PLANNING and ZONING</b>										
Director/Manager	2	2	2	1	1	1	0	0	0	0
Planner	0	0	0	0	0	0	0	0	0	0
Building Code Officer	0	0	0	0	0	0	1	1	1	1
Inspector	1	1	1	1	2	2	2	1	1	1
Administrative	1	1	1	1	1	1	1	1	1	1
<b>PUBLIC WORKS</b>										
Director/Supervisors	2	2	1	1	2	2	2	2	2	2
Roads & Storm Water	18	16	16	14	14	16	16	18	21	22
Mechanics	2	2	2	2	2	2	2	3	2	2
Administrative	1	1	1	1	1	1	1	1	1	1
<b>TOTAL FTE'S</b>	<b>65</b>	<b>61</b>	<b>60</b>	<b>59</b>	<b>61</b>	<b>63</b>	<b>60</b>	<b>64</b>	<b>66</b>	<b>68</b>

# Borough of Plum Fund Structure



## Borough of Plum Fund Structure

**General Fund** - The General Fund is the Borough's primary operating fund and accounts for the majority of the financial resources of the government. Principal sources of revenues are real estate taxes, local enabling taxes, municipal services fees, and intergovernmental funding. This fund provides operating dollars for public safety, public works, municipal services, administration, parks and recreation, and information technology.

**Fire Fund** - The Fire Fund is subsidized with an allocated portion of real estate tax collections and state managed foreign fire insurance tax collections. The fund provides financial resources for fuel, tires, accident insurance, worker's compensation, hydrant and water service, and debt payments associated with the purchase of major equipment.

**Street Improvement Funds** - The Street Improvement Fund receives an allocated portion of the real estate tax collections to support various street improvements within the Borough of Plum. The fund potentially provides financial resources for road construction, guide rail replacement, or winter maintenance products.

**Flood Mitigation Fund** - The Flood Mitigation Fund derives its revenue from fees paid by all property owners with a property containing any structure over 200 square feet. The fee is based upon the type of structure that resides on the property. The Flood Mitigation Fee provides a dedicated funding source to flood mitigation projects which will be used in both a proactive and reactive fashion.

**Emergency Medical Services Fund** - The Emergency Services Fund receives an allocated portion of the real estate tax collections. This fund provides funding to partially offset costs incurred by the Borough's EMS.

**Debt Service Fund** - The Debt Service Fund receives an allocated portion of the real estate tax collections. This fund provides revenues to offset costs associated with the Series 2013, Series 2014, Series 2015, and Series 2016 bonds.

**Capital Improvement Fund** - The Emergency Services Fund receives an allocated portion of the real estate tax collections, and grants. This fund provides resources that are restricted, committed or assigned to expenditures for capital outlays.

**Liquid Fuels Fund** - Each year the Borough receives an allocation from the Commonwealth of Pennsylvania for the maintenance of the Borough's streets and roads. The funds are the Borough's proportionate share of the state levied gasoline tax. The share is based upon a formula which takes into account Plum's population and miles of improved roads. The use of the funds is restricted to maintenance, repair, construction of roads or streets, purchase of road machinery and road equipment (subject to limits) and repair of that equipment, traffic signs and signals, and up to \$1,000 per year for the purchase of computer hardware, software and related training. The borough typically uses these funds for road improvements which may include resurfacing, and seal coating.

## 2018 BUDGET SCHEDULE

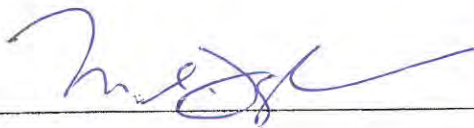
September 6	Budget instructions and schedule distributed
October 1	Department budgets and staffing changes submitted to Finance Director
October 2-13	Borough Manager reviews budget with Department heads, and recommends changes to ensure proper programming
October 16-20	Presentation of preliminary budget to Finance Committee
Oct. 22 – Nov. 3	Review & revise preliminary budget with Finance Committee
November 6	Finance Director presents proposed budget to Council
November 14	Assistant Secretary advertises proposed budget and tax ordinance (Must be available for public inspection for a 10-day period)
November 15 - December 3	Proposed budget is revised per directives by the Finance Committee
December 4	Submit revised budget to Council and take public comment
December 11-31	Adopt budget and tax ordinance (no later than December 31)

# Borough of Plum

## 2018 Adopted Budget


### Signature Approval Form

The attached 2018 Borough of Plum budget documents have been formally approved by Council at the December 11, 2017 Council meeting. Staff is directed to manage the borough within the limits as set forth within the 2018 adopted budgets.

  
\_\_\_\_\_ 12/19/17  
Date

Council President

Michael Doyle

  
\_\_\_\_\_ 12/19/17  
Date

Finance Committee Chair

Michael Dell

  
\_\_\_\_\_ 12/19/17  
Date

Borough Manager

Michael Thomas

**BOROUGH OF PLUM  
ORDINANCE NO. 919-17**

**AN ORDINANCE OF THE BOROUGH OF PLUM  
RE-ENACTING AND FIXING THE REAL ESTATE  
TAX RATE AT 4.78 MILLS AND SETTING PENALTIES  
FOR THE YEAR 2018**

**BE IT ORDAINED AND ENACTED**, and it is hereby ordained and enacted by Council of the Borough of Plum, County of Allegheny, and Commonwealth of Pennsylvania, that a tax be, and the same is hereby, levied on all real property within the said Municipality subject to taxation for the Fiscal Year 2018, as follows:

**SECTION 1. TAX RATES:**

Tax Rate for General Purposes – the sum of 2.622 mills on each dollar of assessed valuation.

Tax Rate for Fire Protection Services – the sum of .388 mills on each dollar of assessed valuation.

Tax Rate for Street Improvements – the sum of .712 mills on each dollar of assessed valuation.

Tax Rate for Debt Service – the sum of .462 mills on each dollar of assessed valuation.

Tax Rate for Capital Improvement Fund – the sum of .26 mills on each dollar of assessed valuation.

Tax Emergency Medical Services – the sum of .336 mills on each dollar of assessed valuation.

**SECTION 2.** All taxpayers subject to payment of real estate taxes to the Borough shall be entitled to a discount of two (2%) percent from the amount of such tax upon making payment within two months after the date of the tax notice. All taxpayers who fail to make payment of such taxes for four (4) months after the date of the tax notice shall be charged a penalty of ten (10%) percent which penalty shall be added to the taxes by the Tax Collector and be collected by the Tax Collector.

**SECTION 3.** The rates of discount and penalties established by this section shall become

effective in 2018 and shall be effective for subsequent years unless changed by Ordinance.

**SECTION 4.** The proper Borough Officials are hereby directed to file a copy of this Ordinance with the Recorder of Deeds of Allegheny County, Pennsylvania.

**ORDAINED AND ENACTED** into an Ordinance this 11<sup>th</sup> day of December, 2017.

ATTEST:

BOROUGH OF PLUM



Secretary



President of Council

**EXAMINED AND APPROVED**, this 11<sup>th</sup> day of December, 2017.



Mayor

APPROVED AS TO FORM:



Solicitor



*Supplemental  
Information*

**BOROUGH OF PLUM**

FUND BALANCES, GOVERNMENTAL FUNDS

LAST TEN AUDITED FISCAL YEARS  
{Accrual Basis of Accounting}

	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
General Fund									
Reserved	\$ 170,507	\$ 160,484	\$ 105,394	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved	(63,995)	214,861	558,806	-	-	-	-	-	-
Nonspendable	-	-	-	-	83,765	254,534	313,706	214,453	152,071
Restricted	-	-	-	-	-	-	-	-	-
Committed	-	-	-	-	-	-	-	-	-
Assigned	-	-	-	400,000	400,000	400,000	400,000	400,000	400,000
Unassigned	-	-	-	754,589	1,445,714	1,254,975	679,793	1,461,106	1,634,356
Total general fund	\$ 106,512	\$ 375,345	\$ 664,200	\$ 1,154,589	\$ 1,929,479	\$ 1,909,509	\$ 1,393,499	\$ 2,075,559	\$ 2,186,427
All Other Governmental Funds									
Reserved	\$ 131,102	\$ 144,098	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Nonspendable	-	-	-	-	-	-	-	-	-
Restricted	-	-	-	10,525,677	6,507,670	5,531,665	2,310,573	1,452,745	1,271,312
Committed	-	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	287,799	606,359
Unassigned	-	-	-	-	-	335,000	780,725	(1,468)	-
Unreserved reported in:									
2010 bond fund	-	-	10,159,644	-	-	-	-	-	-
Street improvement	417,685	-	-	-	-	-	-	-	-
Special revenue funds	180,774	321,415	587,175	-	-	-	-	-	-
Debt service funds	62,691	-	-	-	-	-	-	-	-
Capital projects fund	-	195,753	431,630	-	-	-	-	-	-
Total all other governmental funds	\$ 792,252	\$ 661,266	\$ 11,178,449	\$ 10,525,677	\$ 6,507,670	\$ 5,866,665	\$ 3,091,298	\$ 1,739,076	\$ 1,877,671
Total Fund Balance - Governmental Funds	<u>\$ 898,764</u>	<u>\$ 1,036,611</u>	<u>\$ 11,842,649</u>	<u>\$ 11,680,266</u>	<u>\$ 8,437,149</u>	<u>\$ 7,776,174</u>	<u>\$ 4,484,797</u>	<u>\$ 3,814,635</u>	<u>\$ 4,064,098</u>

**BOROUGH OF PLUM**

CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS

LAST TEN AUDITED FISCAL YEARS  
(Accrual Basis of Accounting)

	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
<b>Revenues</b>									
Taxes	\$ 8,935,591	\$ 9,226,239	\$ 9,345,089	\$ 9,014,186	\$ 9,887,367	\$ 10,420,248	\$ 10,442,452	\$ 10,426,820	\$ 10,610,039
Licenses and Permits	545,538	492,208	593,794	618,609	645,358	713,241	720,915	728,982	805,391
Fines and Forfeits	102,445	80,713	80,999	84,002	78,121	59,089	61,404	63,308	59,113
Interest, Rents and Royalties	28,821	5,217	1,591	8,596	6,951	7,823	17,358	19,561	21,183
Intergovernmental	1,384,385	1,435,167	1,624,884	2,244,222	1,490,412	1,867,497	1,428,205	1,637,980	1,721,848
Charges for Services	1,581,864	1,630,400	1,756,688	1,704,669	1,821,418	1,703,722	1,711,668	2,421,038	2,518,024
Miscellaneous	53,480	39,336	59,395	47,798	136,002	64,436	106,633	37,423	283,848
<b>Total Revenues</b>	<b>\$ 12,632,124</b>	<b>\$ 12,909,280</b>	<b>\$ 13,462,440</b>	<b>\$ 13,722,082</b>	<b>\$ 14,065,629</b>	<b>\$ 14,836,056</b>	<b>\$ 14,488,635</b>	<b>\$ 15,335,112</b>	<b>\$ 16,019,446</b>
<b>Expenditures</b>									
Current									
General Government	\$ 1,069,758	\$ 1,243,004	\$ 1,448,629	\$ 1,456,032	\$ 1,511,674	\$ 1,652,615	\$ 1,648,324	\$ 1,593,104	\$ 1,642,814
Public Safety	5,534,571	4,883,121	5,007,564	5,299,936	5,221,190	5,466,014	5,480,601	5,654,183	5,653,973
Public Works	5,802,410	5,315,026	4,797,892	4,962,081	5,015,653	4,903,416	5,569,730	4,669,823	6,228,900
Culture and Recreation	255,523	163,936	209,662	180,511	368,523	400,439	439,307	484,588	599,217
Capital Outlay	593,379	947,597	843,384	897,688	4,436,048	7,055,755	3,912,429	2,975,888	1,559,401
Debt Service									
Principal	507,032	771,452	790,440	887,783	798,138	702,834	840,557	980,762	1,145,608
Issuance Costs	202,257	-	294,088	-	-	120,296	117,495	131,736	142,869
Interest	-	141,880	238,998	534,497	498,630	471,735	635,544	625,319	574,689
<b>Total Expenditures</b>	<b>\$ 13,964,930</b>	<b>\$ 13,466,016</b>	<b>\$ 13,630,657</b>	<b>\$ 14,218,528</b>	<b>\$ 17,849,856</b>	<b>\$ 20,773,104</b>	<b>\$ 18,643,987</b>	<b>\$ 17,115,403</b>	<b>\$ 17,547,471</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>\$ (1,332,806)</b>	<b>\$ (556,736)</b>	<b>\$ (168,217)</b>	<b>\$ (496,446)</b>	<b>\$ (3,784,227)</b>	<b>\$ (5,937,048)</b>	<b>\$ (4,155,352)</b>	<b>\$ (1,780,291)</b>	<b>\$ (1,528,025)</b>
<b>Other Financing Sources (Uses)</b>									
Proceeds from Capital Lease	\$ 111,780	\$ 694,583	\$ 96,798	\$ 334,063	\$ 541,110	\$ 355,777	\$ 586,564	\$ 669,917	\$ 988,894
Proceeds from Issuance of Loan	2,735,000	-	-	-	-	-	-	-	-
Proceeds from Bond Payable	-	-	11,120,000	-	75,000	5,040,000	5,305,000	6,065,000	5,830,000
Refunded Bonds Escrow Agent	(1,915,000)	-	-	-	(75,000)	(119,704)	(5,027,589)	(5,520,855)	(5,095,859)
Refund of Prior Years (Rev.)/Exp.	23,125	-	-	-	-	-	-	(4,899)	-
Bond Discount	-	-	(242,543)	-	-	-	-	(111,715)	-
Proceeds of Capital Asset Disposition	-	-	-	-	-	-	-	12,681	54,453
Transfers In	111,862	258	65,353	-	-	545,000	846,250	105,000	480,000
Trasnfers Out	(392,259)	(258)	(65,353)	-	-	(545,000)	(846,250)	(105,000)	(480,000)
<b>Total Other Financing Sources (Uses)</b>	<b>\$ 674,508</b>	<b>\$ 694,583</b>	<b>\$ 10,974,255</b>	<b>\$ 334,063</b>	<b>\$ 541,110</b>	<b>\$ 5,276,073</b>	<b>\$ 863,975</b>	<b>\$ 1,110,129</b>	<b>\$ 1,777,488</b>
<b>Net Change In Fund Balance</b>	<b>\$ (658,298)</b>	<b>\$ 137,847</b>	<b>\$ 10,806,038</b>	<b>\$ (162,383)</b>	<b>\$ (3,243,117)</b>	<b>\$ (660,975)</b>	<b>\$ (3,291,377)</b>	<b>\$ (670,162)</b>	<b>\$ 249,463</b>
<b>Fund Balance</b>									
Beginning of Year	\$ 1,557,062	\$ 898,764	\$ 1,036,611	\$ 11,842,649	\$ 11,680,266	\$ 8,437,149	\$ 7,776,174	\$ 4,484,797	\$ 3,814,635
End of Year	\$ 898,764	\$ 1,036,611	\$ 11,842,649	\$ 11,680,266	\$ 8,437,149	\$ 7,776,174	\$ 4,484,797	\$ 3,814,635	\$ 4,064,098

**BOROUGH OF PLUM**

NET POSITION BY COMPONENT

LAST TEN AUDITED FISCAL YEARS  
{Accrual Basis of Accounting}

	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Governmental activities									
Net invested in capital assets	\$(537,934)	\$ 459,508	\$ 400,870	\$ 850,461	\$ 1,379,923	\$ 1,255,590	\$ 1,244,697	\$ 1,316,725	\$ 1,566,778
Restricted	131,360	1,251,896	1,225,742	788,582	1,154,565	1,347,703	958,057	1,478,936	980,000
Unrestricted	511,085	(287,616)	60,486	489,173	498,038	558,315	194,602	(4,699,610)	(4,781,677)
Total Net Position	\$ 104,511	\$ 1,423,788	\$ 1,687,098	\$ 2,128,216	\$ 3,032,526	\$ 3,161,608	\$ 2,397,356	\$ (1,903,949)	\$ (2,234,899)

**2018**  
*Approved*  
*Budgets*  
*All Funds*

**Borough of Plum  
2018 Approved Budgets - All Funds**

	Funds							
	General	Fire	Street Improvement	Flood Mitigation	EMS	Debt Service	Capital Improvement	Liquid Fuels
Estimated Prior Year Carryforward	\$ 2,237,687	\$ 266,351	\$ 232,899	\$ 231,811	\$ 22,699	\$ 78,427	\$ 399,039	\$ 63,489
Revenues	12,705,068	756,878	975,847	680,000	508,213	653,173	433,251	842,747
Expenditures	<u>12,703,147</u>	<u>720,812</u>	<u>1,001,738</u>	<u>804,964</u>	<u>505,034</u>	<u>685,315</u>	<u>769,401</u>	<u>826,000</u>
<b>Annual Surplus/(Deficit)</b>	<b>\$ 1,921</b>	<b>\$ 36,066</b>	<b>\$ (25,891)</b>	<b>\$ (124,964)</b>	<b>\$ 3,179</b>	<b>\$ (32,142)</b>	<b>\$ (336,150)</b>	<b>\$ 16,747</b>
<b>Estimated Fund Balance Carry Forward</b>	<b><u>\$ 2,239,608</u></b>	<b><u>\$ 302,417</u></b>	<b><u>\$ 207,008</u></b>	<b><u>\$ 106,847</u></b>	<b><u>\$ 25,878</u></b>	<b><u>\$ 46,285</u></b>	<b><u>\$ 62,889</u></b>	<b><u>\$ 80,236</u></b>

*Borough of Plum*  
*2018*

*General Fund*

*Operating Budget*

## Borough of Plum 2018 Budget - General Fund

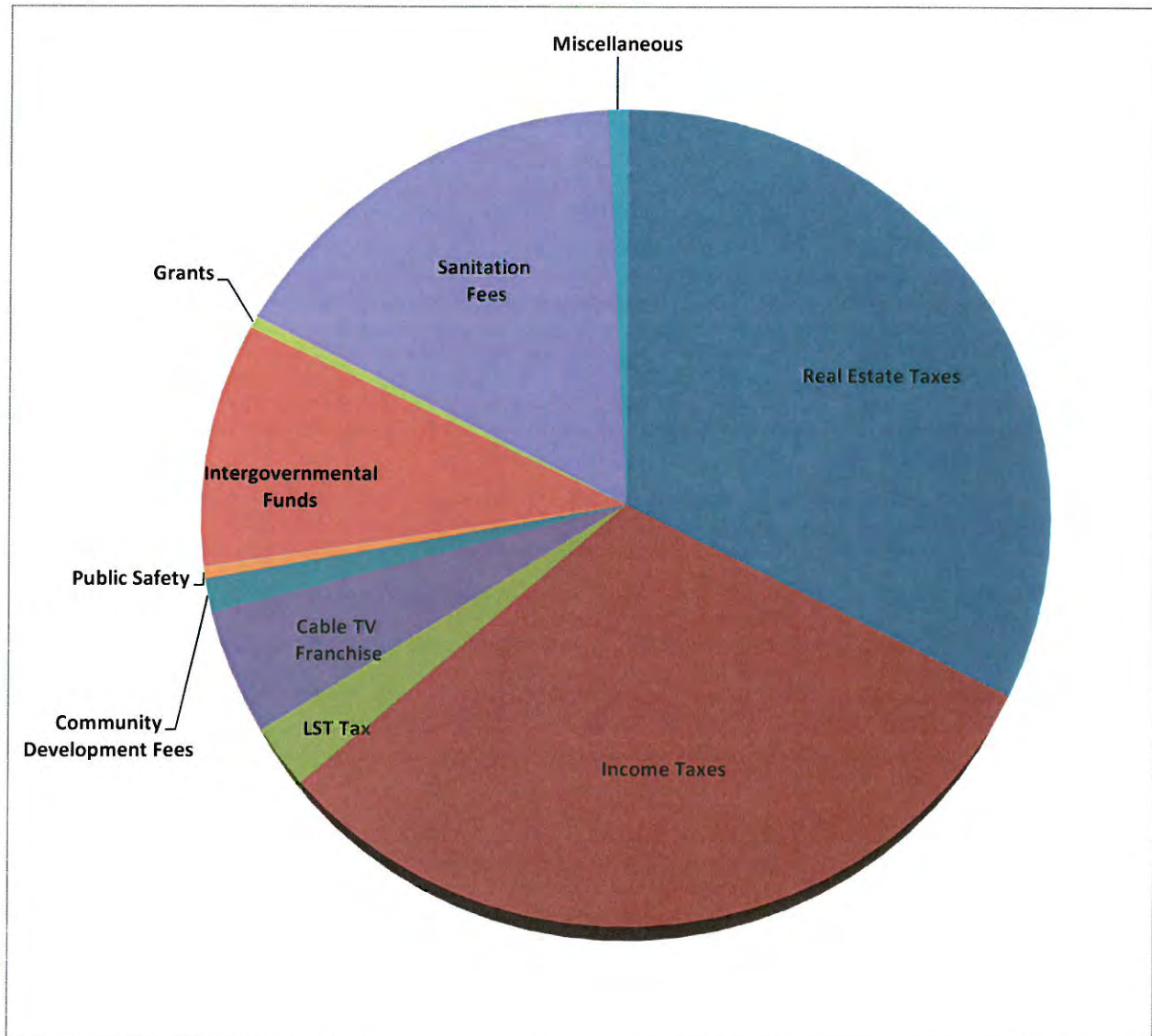
	<i>FY 14</i>	<i>FY 15</i>	<i>FY 16</i>	<i>FY 17</i>	<i>FY 18</i>
	<i>Actual</i>	<i>Actual</i>	<i>Actual</i>	<i>Adopted</i>	<i>Adopted</i>
				<i>Budget</i>	<i>Budget</i>
<b>Revenues:</b>					
Real Estate taxes	\$ 3,818,661	\$ 3,545,231	\$ 3,586,249	\$ 3,928,659	\$ 4,143,064
Local Enabling Taxes	4,359,726	4,276,355	4,335,251	4,167,000	4,225,000
Licenses and Permits	720,894	728,790	796,025	788,200	788,200
Fines and Forfeits	61,404	63,309	59,113	60,500	60,000
Interest Earnings/Rent	2,182	3,329	2,601	1,000	2,000
Intergovernmental Revenues	1,189,556	1,393,850	1,371,416	1,253,083	1,289,608
Municipal Services	1,688,488	1,718,649	1,797,304	1,977,116	2,096,696
Other	129,320	47,246	108,176	115,000	100,500
<b>Total Revenues</b>	<b>\$ 11,970,231</b>	<b>\$ 11,776,759</b>	<b>\$ 12,056,135</b>	<b>\$ 12,290,558</b>	<b>\$ 12,705,068</b>
<b>Expenses:</b>					
Administration	\$ 1,059,285	\$ 1,070,239	\$ 1,078,483	\$ 1,186,795	\$ 1,253,438
Earned Income Tax	62,317	15,676	-	-	-
Property Tax	92,097	87,085	75,574	81,873	86,854
Information Technologies	164,023	157,927	189,026	181,820	168,683
Borough Building	304,653	304,005	335,152	359,410	367,655
Police	4,397,258	4,686,728	4,545,954	4,677,929	4,776,932
Planning & Zoning	430,636	409,421	503,210	572,940	524,272
Emergency Medical	178,372	162,353	165,051	-	-
Emergency Management	90	-	11	400	400
Municipal Services	1,639,162	1,656,471	1,838,962	1,958,498	2,019,030
Public Works Administration	420,649	371,844	364,161	404,245	408,318
Public Works	1,471,265	852,060	865,244	1,024,271	1,213,708
Winter Maintenance - Snow Removal	257,101	40,288	133,185	245,391	349,950
Traffic Control Devices	329,786	305,556	342,250	358,700	355,300
Public Works Maintenance	493,991	400,458	457,122	569,972	468,931
Recreation	269,618	309,965	418,776	417,549	513,356
Community Support	169,688	174,623	180,441	187,170	196,320
Fund Transfers	746,250	90,000	465,000	-	-
<b>Total Expenditures</b>	<b>\$ 12,486,241</b>	<b>\$ 11,094,699</b>	<b>\$ 11,957,602</b>	<b>\$ 12,226,963</b>	<b>\$ 12,703,147</b>
<b>Annual Surplus/(Deficit)</b>	<b>\$ (516,010)</b>	<b>\$ 682,060</b>	<b>\$ 98,533</b>	<b>\$ 63,595</b>	<b>\$ 1,921</b>
Fund Balance Beginning of Year	1,909,509	1,393,499	2,075,559	2,174,092	2,237,687
<b>Fund Balance End of Year</b>	<b>\$ 1,393,499</b>	<b>\$ 2,075,559</b>	<b>\$ 2,174,092</b>	<b>\$ 2,237,687</b>	<b>\$ 2,239,608</b>



## Borough of Plum General Fund 2018 Budgeted Revenues

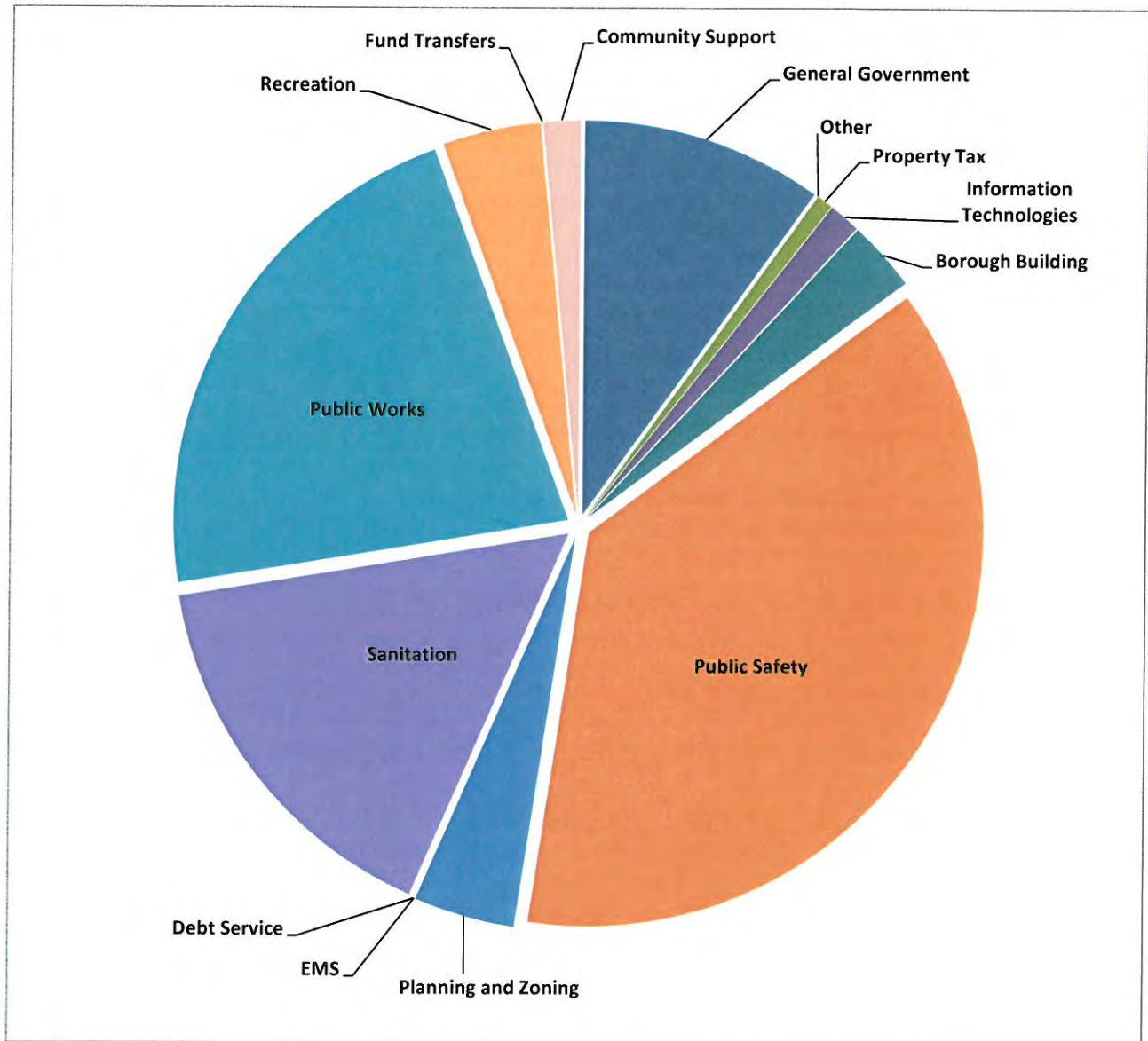
Real Estate Taxes	\$	4,143,064	32.61%
Income Taxes		3,910,000	30.78%
LST Tax		315,000	2.48%
Cable TV Franchise		620,000	4.88%
Community Development Fees		168,200	1.32%
Public Safety		60,000	0.47%
Interest Earnings/Rent		2,000	0.02%
Intergovernmental Funds		1,229,508	9.68%
Grants		60,100	0.47%
Refuse Fees		2,096,696	16.50%
Miscellaneous		100,500	0.79%

**\$ 12,705,068**



## Borough of Plum General Fund 2018 Budgeted Expenditures

General Government	\$ 1,253,438	9.87%
Other	400	0.00%
Property Tax	86,854	0.68%
Information Technologies	168,683	1.33%
Borough Building	367,655	2.89%
Public Safety	4,776,932	37.60%
Planning and Zoning	524,272	4.13%
EMS	-	0.00%
Debt Service	-	0.00%
Sanitation	2,019,030	15.89%
Public Works	2,796,207	22.01%
Recreation	513,356	4.04%
Fund Transfers	-	0.00%
Community Support	196,320	1.55%
	<b>\$ 12,703,147</b>	



*Borough of Plum*  
*2018*

*General Fund*

*Revenue Budget*

# Borough of Plum

## REVENUES:

Account No.	Description	2014	2015	2016	2017	2018
		Audited	Audited	Audited	Adopted Budget	Adopted Budget
<b>301 - Real Estate Property Taxes</b>						
01-00-301-100	Current Year Real Estate Taxes	\$ 3,564,878	\$ 3,401,140	\$ 3,399,220	\$ 3,797,009	\$ 4,005,539
01-00-301-200	Prior Year Real Estate Taxes	164,079	87,556	77,891	71,310	75,066
01-00-301-300	Delinquent Real Estate Taxes	62,964	37,594	72,481	41,141	42,976
01-00-301-400	Penalty & Interest Real Estate	26,740	18,941	36,657	19,199	19,483
		<b>3,818,661</b>	<b>3,545,231</b>	<b>3,586,249</b>	<b>3,928,659</b>	<b>4,143,064</b>
<b>310 - Act 511 and LST Taxes</b>						
01-00-310-100	Deed Transfer Tax	286,804	280,797	307,453	282,000	295,000
01-00-310-210	Earned Income Tax	3,462,697	3,605,555	3,638,428	3,500,000	3,550,000
01-00-310-230	Delinquent Earned Income Tax	172,966	64,765	63,500	65,000	65,000
01-00-310-250	EIT Penalty and Interest	91,518	4,410	-	-	-
01-00-310-260	EIT Delinquent Collection Fees	86,771	3,900	-	-	-
01-00-310-270	LST Collection Fees	146	18	-	-	-
01-00-310-900	Local Services Tax	258,824	316,910	325,870	320,000	315,000
		<b>4,359,726</b>	<b>4,276,355</b>	<b>4,335,251</b>	<b>4,167,000</b>	<b>4,225,000</b>
<b>320 - Licenses and Permits</b>						
01-00-320-200	Cable TV Franchise	564,139	578,204	600,934	600,000	620,000
01-00-320-300	Highway Occupancy	8,770	2,895	1,760	7,000	5,000
01-00-320-400	Subdivision/Land Dev Fees	9,700	21,245	34,860	15,000	15,000
01-00-320-500	Zoning Hearing Fees	3,450	3,600	4,500	3,500	3,800
01-00-320-600	Building Permits	119,356	117,058	102,099	110,000	90,000
01-00-320-601	State Bldg Permit Surcharge	(80)	100	271	200	200
01-00-320-602	Zoning Certificates	-	-	1,450	1,000	1,000
01-00-320-603	Occupancy Inspections	-	-	41,395	42,000	45,000
01-00-320-604	Commercial Occupancy Permits	-	-	1,650	1,800	1,500
01-00-320-800	Sign Permits	1,536	1,146	3,412	1,500	1,500
01-00-320-900	Grading Permits	13,939	4,002	2,914	6,000	5,000
01-00-320-925	Alarm Fees	85	540	780	200	200
		<b>720,894</b>	<b>728,790</b>	<b>796,025</b>	<b>788,200</b>	<b>788,200</b>

# Borough of Plum

## REVENUES:

Account No.	Description	2014	2015	2016	2017	2018
		Audited	Audited	Audited	Adopted Budget	Adopted Budget
<b>330 - Fines and Violations</b>						
01-00-330-100	Motor Vehicle Codes	19,996	14,221	16,882	17,000	16,500
01-00-330-200	Ordinance Violations	7,040	8,425	4,682	7,500	7,500
01-00-330-300	Other Fines	34,368	40,663	37,549	36,000	36,000
01-00-330-400	Canine Contributions	-	-	-	-	-
		<b>61,404</b>	<b>63,309</b>	<b>59,113</b>	<b>60,500</b>	<b>60,000</b>
<b>340 - Interest and Rents</b>						
01-00-340-100	Interest Earnings	2,182	3,329	2,601	1,000	2,000
01-00-342-200	Rent	-	-	-	-	-
<b>350 - Intergovernmental Revenues</b>						
01-00-350-100	Public Utility Realty	9,638	9,273	8,356	9,500	8,000
01-00-350-150	Marcellus Impact Fee	-	11,508	11,424	11,500	11,500
01-00-350-200	Liquor License	5,250	5,550	5,550	5,700	6,000
01-00-350-355	Recreation Grant	-	-	-	-	-
01-00-350-450	DUI Grant Reimbursement	29,650	25,919	25,007	35,600	35,600
01-00-350-500	Contracted Snow Removal	102,153	141,750	106,600	86,400	101,384
01-00-350-550	Municipal Authority Fuel Reimb.	-	25,686	18,095	29,364	8,745
01-00-350-600	School District Share - EIT	-	-	-	-	-
01-00-350-650	School District Share - Security	76,000	208,198	193,693	77,027	77,844
01-00-350-700	School District Shr Sch Guard	42,217	44,270	35,498	33,458	38,609
01-00-350-750	DARE Grant Reimbursement	-	-	-	-	-
01-00-350-755	Grants	8,688	-	-	-	-
01-00-350-800	State Pension Funds	333,050	325,429	358,267	380,304	412,426
01-00-350-850	Recycling Grant	22,562	24,127	24,475	24,500	24,500
01-00-350-900	Regional Assets District	560,348	572,140	584,451	560,000	565,000
		<b>1,189,556</b>	<b>1,393,850</b>	<b>1,371,416</b>	<b>1,253,353</b>	<b>1,289,608</b>

# Borough of Plum

## REVENUES:

Account No.	Description	2014 Audited	2015 Audited	2016 Audited	2017 Adopted Budget	2018 Adopted Budget
<b>360 - Charges for Services</b>						
01-00-364-100	Municipal Services - Current	1,686,988	1,712,038	1,794,975	1,975,716	2,094,446
01-00-364-200	Municipal Services - Delinquent	1,675	3,122	1,323	1,000	1,500
01-00-364-300	Municipal Services - Penalties	83	224	170	100	150
01-00-364-350	Municipal Services - Interest	103	2,335	409	200	400
01-00-364-500	Court Costs	(361)	930	427	100	200
		<b>1,688,488</b>	<b>1,718,649</b>	<b>1,797,304</b>	<b>1,977,116</b>	<b>2,096,696</b>
<b>370 - Charges for Services</b>						
01-00-370-100	Recreation Fees	8,053	7,205	4,153	7,500	7,000
01-00-370-200	Sale of Maps/Publications	6,652	5,987	5,961	5,500	5,500
01-00-370-300	Miscellaneous	106,119	11,142	60,567	75,000	60,000
01-00-370-350	Purchasing Card Rebates	-	11,281	17,270	17,000	17,000
01-00-370-400	Lien Letter Fees	8,475	11,440	10,860	10,000	11,000
		<b>129,300</b>	<b>47,055</b>	<b>98,811</b>	<b>115,000</b>	<b>100,500</b>
<b>380 - Special Contributions</b>						
01-00-387-100	Contr From Private Sources	-	-	-	-	-
<b>390 - Interfund Operating Transfers</b>						
01-00-392-000	Operating Transfer - Cap Equip	-	-	-	-	-
01-00-399-999	Cancelled Prior Year Expenses	20	191	9,366	-	-
	<b>TOTAL REVENUES</b>	<b>\$ 11,970,231</b>	<b>\$ 11,776,759</b>	<b>\$ 12,056,136</b>	<b>\$ 12,290,828</b>	<b>\$ 12,705,068</b>

# GENERAL FUND REVENUES

## REAL ESTATE TAXES

The primary funding source for general government operations in most Pennsylvania municipalities is the Real Estate (or Property) Tax. This is true for the reason that it is a stable revenue source, and because of the ease of collecting the tax. It is assessed on all commercial, residential and other non-exempt real estate, and is the product of two factors: the assessed value of a property and the millage rate.

With the continued development potential of the Borough's residential and commercial markets, the growth of this source of revenue should advance well into the next decade. The Borough of Plum relies heavily on property tax collections to provide financial stabilization.

The year 2018 budget does include 1.0 mil Real Estate Tax increase. Real Estate Tax Millage associated with the General Fund will be 2.672 mils.

The current assessed value of all taxable property in the Borough is \$1,577,916,119 according to the County Tax Assessment Office. The percentage of tax-exempt property in the Borough is approximately 11%.

**301-100 Current Year Real Estate Taxes** **\$4,005,539**

The General Fund Real Estate Tax for 2018 is 2.672 mils or **\$0.2672 per \$100.00 of assessed valuation (0.02672%)**.

Traditionally the Borough has had a 94% collection rate. Additional revenue will result from properties being added after tax bills are issued. Tax bills are typically issued during July, and the majority of taxes are paid between August and September. The Borough will realize minimal amounts of real estate tax earnings associated with new construction, which was completed in 2017.

**300-200 Prior Year Estate Tax** **\$75,066**

We estimate that the Borough Tax Collector will collect about \$75,066 in prior year Real Estate Taxes during 2018. This estimate is based on the amount of Real Estate Taxes still due to the borough FY 2017.

**300-300 Delinquent Real Estate Taxes** **\$42,976**

The Borough estimates that about \$42,976 in Delinquent Real Estate Taxes will be collected in 2018. The estimate is based upon past collections and current outstanding Real Estate Taxes.

**300-400 Penalty & Interest Real Estate Taxes** **\$19,483**

The Borough estimates that about \$19,483 in Penalty & Interest on delinquent Real Estate Taxes will be collected in 2018. This is based upon past collections and current outstanding Real Estate Taxes.

**Total** **\$4,143,064**

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# LOCAL ENABLING TAXES

In 1965, the Pennsylvania State Legislature passed Act 511 which permits local governments to operate revenue through avenues other than real estate tax levy. As amended, it provides local government units with the ability to collect numerous taxes on residents, businesses and workers within the Borough. Taxes available include the Local Services Tax, Per Capita Tax, Occupation Tax, Occupational Privilege Tax, Earned Income Tax and Realty Transfer Tax. ----- Borough assesses several of these taxes.

In 2009, the State Legislature adopted Act 32 modifying the methodology of collection for this type of taxation in order to ensure that it is fully collected by those municipalities who employ it. The Borough presently employs three of these methods of taxation: Earned Income Tax, Real Estate Transfer Tax, and Local Services Tax.

Local Enabling Taxes represent 33.9% of the revenue for the General Fund, the majority coming from Earned Income Taxes.

**310-100 Deed Transfer Tax** **\$295,000**

The current Real Estate Transfer Tax is 1% of the property sales price as established in Ordinance 744. It is collected by the County through deed stamps, is a 2 ½% tax of which 1% is sent to the state, 1% to the Borough, and ½% to the School District.

**310-210 Earned Income Tax - Current Year** **\$3,550,000**

The Borough currently imposes a 1/2% Earned Income Tax which yields approximately \$3.50M on a yearly basis. It is a tax on gross wages, salaries, commissions and other earned compensation accrued by Plum residents. Dividends, interest, alimony, pension and other forms of non-earned income are not taxed. This tax has been a stable source of revenues over the years.

**310-230 Delinquent Earned Income Tax** **\$65,000**

The Borough estimates that about \$65,000 in Delinquent Earned Income Taxes will be collected in 2018. This is based upon past collections and current outstanding Earned Income Taxes.

**310-900 Local Services Tax** **\$315,000**

The Borough levies a Local Services Tax of \$52 on individuals working in the Borough of Plum and earning \$12,000 or greater. We estimate that \$320,000 will be collected during 2018.

**Total** **\$4,225,000**

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## LICENSES AND PERMITS

The Borough requires the issuance of licenses and permits for various activities, primarily relating to construction and public health. The requirement for zoning and building permits allows the Borough to effectively track construction. Generally, permits are a means of control to assure that all borough regulations and ordinances are upheld and to protect the public welfare.

### **320-200 Cable Franchise Fees** **\$620,000**

The Cable Franchise Fee is collected from Comcast and Verizon Cable Companies under authorization of the Cable Act of 1984 and 1992.

### **320-300 Highway Occupancy** **\$5,000**

This fee is paid by developers, utilities and property owners who are making cuts into the Borough streets and right-of-ways. The purpose of the permit is to ensure that all streets and right-of-ways are restored to Borough standards. Fees are charged to cover the costs of permit issuance and inspection by the Borough staff.

### **320-400 Subdivision/ Land Development Fees** **\$15,000**

These fees are paid by property owners and developers to cover costs incurred by the Borough for property subdivision, site plan, conditional use and zoning change requests. Fees cover costs incurred by the Borough, including legal advertising, mailings, and staff time. All costs incurred for engineering review are billed directly to the applicant. Fees are set by Ordinance #893-15 and are based on the size of the project and increase with the size of the project.

### **320-500 Zoning Hearing Fees** **\$3,800**

These fees are paid by property owners to cover costs incurred by the Borough for zoning variance and special use applications. Fees may or may not cover costs incurred by the Borough, including legal fees, legal advertising, stenographic fees, certified mailings, and staff time. Residential fees are \$250 and commercial fees are \$400 as adopted by Ordinance #893-15.

### **320-600 Building Permits/Occupancy** **\$90,000**

Building permit fees are also established by Ordinance #893-15 and are based upon the type of structure being built. Several different fee structures are present for residential and non-residential structures. Approximately 800 building and occupancy permits are issued annually.

### **320-601 State Building Permit Surcharge** **\$200**

The Pennsylvania Uniform Construction Code mandates that every municipality collect a fee of \$4.00 per building permit which is then forwarded to the state. There are certain building permits that this does not apply to including accessory structures and occupancy permits.

**320-602 Zoning Certificates** **\$1,000**

Zoning Certificates are issued for accessory structures, such as sheds, that are 200 square feet or less. The fee for this certificate covers administrative costs as well as inspection costs.

**320-603 Occupancy Inspections** **\$45,000**

Residential occupancy inspections are completed on a five year cycle for apartments and two year cycle for homes that are rented. The purpose of the inspection is to ensure that the rental units meet the adopted codes and are safe for the residents living in the structures.

**320-604 Commercial Occupancy Permits** **\$1,500**

Commercial occupancy permits are issued for all commercial properties to verify occupancies.

**320-800 Sign Permits** **\$1,500**

Sign permits are issued for all new commercial sign installations and the replacement of existing signs. Fees are charged at the rate of \$2.00 per square foot, with a minimum charge of \$50.00.

**320-900 Grading Permits** **\$5,000**

Grading permits are required for all earth moving activities in excess of 250 cubic yards and/or 6 feet in depth. Grading permits are typically issued for all new developments as well as all gas well installations in the Borough.

**320-925 Alarm Fees** **\$200**

Alarm fees are charged for newly installed systems, and fees associated with multiple security false alarms responded to by Borough police.

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**Total** **\$788,200**

## FINES AND VIOLATIONS

Revenues generated from fines and forfeits are generally linked to levels of enforcement of ordinances, and fines collected by the state within the boundaries of the Borough.

**330-100 Motor Vehicle Code Violation** **\$16,500**

The Borough maintains a regular program of speed enforcement in order to minimize safety problems on Borough roadways.

**330-200 Ordinance Violations** **\$7,500**

Various ordinances are enforced and we expect to receive \$7,500 in ordinance violation penalties in 2018.

**330-300 Other Fines** **\$36,000**

Act 81 of 1976 (75 Pa. CSA 6505) authorizes payments to municipalities of one-half the revenues received from State Police actions. The majority of these funds are a result of fines collected by the State within the boundaries of the Borough. The State submits these fines to the Borough twice a year.

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**Total** **\$60,000**

## INTEREST AND RENTS

The Borough Policy Manual stipulates what types of investments the Borough can make with municipal cash reserves. These approved investments include secured investments such as Treasury Bills, Short-term obligations of the U.S Government, Deposit accounts, Bankers Acceptance, Obligations of the Commonwealth of Pennsylvania, and Notes, normal checking accounts. The Borough has General Fund accounts with PLGIT and Standard Bank.

**340-100 Interest Earnings** **\$2,000**

Interest earnings on secured investments as identified under the Borough Policy Manual.

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**Total** **\$2,000**

# INTERGOVERNMENTAL FUNDS

Each year, the Borough receives grants as well as intergovernmental funding from various types of sources. In addition, this category is used for pass-through revenues that go to special funds, such as pension funds.

Grant funds are generally restricted to separate fund accounts, and require significant administrative support to use within state and federal guidelines.

<b>350-100 Public Utility Realty</b>	<b>\$8,000</b>
These are the revenues that the Borough receives for public utility real estate that is not subject to local Real Estate Taxes.	
<b>350-150 Marcellus Impact Fee</b>	<b>\$11,500</b>
The Borough receives funding from the state for fees collected from Marcellus shale drilling.	
<b>350-200 Liquor License</b>	<b>\$6,000</b>
The Borough receives funding from the state for a portion of annual retail liquor and malt beverage license fees collected by the Pennsylvania Liquor Control Board.	
<b>350-450 DUI Grant Reimbursement</b>	<b>\$35,600</b>
The Borough receives DUI reimbursement from the state equal to expenditures for its program costs and other participating municipalities.	
<b>350-500 Contracted Snow Removal</b>	<b>\$101,384</b>
These are funds the Borough receives from the Commonwealth, Allegheny County, and the School District under winter services programs.	
<b>350-550 EMS/Municipal Auth. - Fuel Reimbursement</b>	<b>\$8,745</b>
These are funds the Borough receives from the Plum's EMS and Municipal Authority under fuel reimbursement programs.	
<b>350-650 School District Share - Security</b>	<b>\$77,844</b>
These are funds the Borough receives from the Plum School District for their agreed upon share of expenditures for two School Resource Officers.	

**350-700 School District Share – School Guards** **\$38,609**

Currently the cost of the crossing guards is shared with the Plum School District. Reimbursements will be received for 50% after the end of each calendar month throughout the school year. The School Districts payment will be used to offset cost/wages paid by the Borough.

**350-755 Grants** **\$0**

The Borough typically recognizes revenues from various sources of grant funds.

**350-800 State Pension Funds** **\$412,426**

In accordance with the Municipal Pension Plan Funding and Recovery Act (Act 205 of 1984), the Borough receives funding from the state for police and non-uniformed pension costs.

**350-850 Recycling Grant** **\$24,500**

Section 902 grants are awarded by Pennsylvania Department of Environmental Protection to assist municipalities with their recycling efforts.

**350-900 Regional Assets District** **\$565,000**

Under a formula in Act 77, Allegheny County and its municipalities receive one-half of the County sales tax. A portion of which is received by the Borough.

**Total** **\$1,289,608**

# MUNICIPAL SERVICES

The Plum Municipal Authority is responsible for the monthly billing of refuse fees. On a monthly basis, the Borough receives Municipal Services fee collections from the Plum Municipal Authority. The monthly fees are based upon actual contractual expenditures incurred by the Borough under its refuse collection agreement. Fees are established by ordinance, and are revised on a periodic basis by resolution of the Borough Council.

**364-100 Municipal Services - Current** **\$2,094,446**

These Municipal Services fees are paid by property owners on a monthly basis, and collected by the Plum Municipal Authority.

**364-200 Municipal Services - Delinquent** **\$1,500**

Delinquent Municipal Services fees are aggressively collected and credited to this revenue account.

**364-300 Municipal Services - Penalties** **\$150**

Penalties are charged to property owners who are delinquent on their monthly Municipal Services payments.

**364-350 Municipal Services - Interest** **\$400**

Interest is charged to property owners who are delinquent on their monthly Municipal Services payments.

**364-500 Court Costs** **\$200**

Court costs associated with collecting delinquent Municipal Services revenues will be directly charged to the delinquent party.

**Total** **\$2,096,696**

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# MISCELLANEOUS REVENUES

**370-100 Recreation Fees** **\$7,000**

The Borough charges royalty fees for gas wells located within the Borough's parks and assigns user fees for rental of fields and pavilions.

**370-200 Sale of Maps/Publications** **\$5,500**

Fees are charged for the purchase of zoning maps, street maps and the Unified Development Ordinance.

**370-300 Miscellaneous** **\$60,000**

Miscellaneous revenues not specifically identifiable to a budgeted line item are credited to this account.

**370-350 Purchasing Card Rebates** **\$17,000**

Rebates are earned which are based on total purchasing card usage over a twelve month period.

**370-400 Lien Letter Fees** **\$11,000**

New home buyers are charged a fee associated with requesting for information associated with potential liens on property by the Borough.

**Total** **\$110,500**

**Total Revenues** **\$12,705,068**

*Borough of Plum*  
*2018*

*General Fund*

*Expenditure Budget*



## **Department: Administration - {Dept. No. 400}**

### Description and Responsibilities:

This Administration department supports the activities of the administrative team of the Borough. The Team includes Borough Manager, Assistant Borough Manager, Finance Director, Solicitor, Engineer, Assistant Borough Secretary, Assistant to the Manager, Associate Accountant, Assistant to the Finance Director, and Receptionist. The team is responsible for implementing and funding the plans and policies of the electorate, the Borough of Plum Council. The Council consists of seven (7) members elected at large, and is responsible for adoption of the annual budget, the appointment of the Municipal Manager and other officials as deemed necessary, creation and appointment of boards and commissions, and other duties specified in the Borough code.

### 2017 Accomplishments

1. Successfully negotiated Collective Bargaining Agreements with the Police, Clerical and Crossing Guard Unions
2. Continued to expand the use of the IssueTrak System for additional functionality
3. Deployed the Edmunds Employee Self Service Portal for employees
4. Launched the new BoroTV (BTV) programming
5. Expand the use of and participation in the Nixle Alert system
6. Expanded community events programs (Easter Egg Hunt, Dog Walk, Color Run, Fishing Day, Movies in the park)

### 2018 Goals

1. Continue to expand use of existing technological systems.
  - a. Update the IssueTrak platform to a cloud-based system
  - b. Implement use of Issue Trak for HR and Administrative processes.
    - i. Short-term disability
    - ii. Police Heart and Lung
    - iii. New Employee Hires
    - iv. Employee Separation
  - c. Redesign and launch new Borough website
2. Update Borough policies (annually)
  - a. Revise and adopt updated personnel policy manual
  - b. Revise and adopt updated job descriptions.

- c. Revise and adopt departmental operational policy manuals.
- 3. Expand the development of the Community Center.
  - a. Secure a developer/partner for the development of the existing municipal property
  - b. Complete final design for the new town and municipal centers

2018 Budget Highlights

- 1. Launching new and expanded community TV programming

Staffing Levels

	2014	2015	2016	2017	2018
No. of Full Time Employees	7	7	7	7	8
No. of Part Time Employees	0	0	0	1	0

**Borough of Plum  
2018 Budget - General Fund**

01-00-400-000	Administration	FY 18 Detail	FY 14 Actual	FY 15 Actual	FY 16 Actual	FY 17 Budget	FY 18 Budget
01-00-400-050	Mayor <i>The Mayor is paid an annual salary of \$600/yr.</i>		\$ 726	\$ 600	\$ 600	\$ 600	\$ 600
01-00-400-051	Council <i>Each Council member is paid an annual salary of \$300/yr.</i>		2,982	2,100	2,100	2,100	2,100
01-00-400-052	Council - Telephone/Air Card <i>Council member telephone, air card or stipend.</i>	8,000	3,879	2,905	3,318	2,400	2,400
01-00-400-053	Independent Audit <i>Annual required independent audit</i>		22,714	29,215	25,164	24,070	23,000
	Borough audit	23,000					
	Miscellaneous	-					
01-00-400-100	Salaries <i>Eight full-time employees</i>		485,045	498,134	517,981	526,819	587,010
01-00-400-101	Employee Recognition Program <i>Used to recognize exemplary employee performance and team building exercises.</i>		4,997	1,207	1,357	6,500	6,500
01-00-400-102	Sick Time Benefits <i>Clerical staff can be compensated at 100% of unused sick time if requested.</i>		0	0	0	0	0
01-00-400-103	Part-Time Help <i>Receptionsit and Admin. Floater</i>		0	0	0	23,281	0
01-00-400-115	Minor Equipment <i>The purchase of minor equipment associated with daily operations.</i>		54	0	0	500	500
01-00-400-119	Professional Services <i>Outside services provided to the borough</i>		23,132	19,671	14,294	26,880	20,960
	Big Daddy Wildlife @ \$700/mo.	8,400					
	Principal Financial Group pension admin. @ 850/Qtr.	3,400					
	Act 205/MMO Filing	2,500					
	GASB OPEB Valuation - Every two years	-					
	IC Workplace @ \$30/mo. & \$300 Misc.	660					
	Other services @ \$500/mo.	6,000					
01-00-400-130	Contract Maintenance <i>Maintenance/lease agreements on minor office equipment</i>		7,690	7,348	7,860	8,400	9,000
	LEAF - Copier lease \$750/mo.	9,000					
	Other	-					

**Borough of Plum  
2018 Budget - General Fund**

01-00-400-000	Administration	FY 18 Detail	FY 14 Actual	FY 15 Actual	FY 16 Actual	FY 17 Budget	FY 18 Budget
01-00-400-133	Insurance Deductibles <i>Deductibles not covered through Borough insurance coverage.</i>		0	5,273	8,919	10,000	10,000
01-00-400-154	Life Insurance/LTD <i>Life insurance ,ADD and LTD for all full-time administrative staff. Hartford Group</i>		3,760	3,710	4,760	3,976	4,931
01-00-400-156	Health & Hospitalization <i>Medical insurance for all full-time employees.</i>		124,049	106,828	90,916	91,885	110,773
01-00-400-157	Vision <i>Vision insurance for all full-time employees.</i>		994	838	634	828	764
01-00-400-160	Pension <i>The employer contribution is based on 10% of salaries/wages for all full-time administrative employees or \$134 /wk. if represented.</i>		51,160	46,943	54,540	55,364	62,540
01-00-400-161	FICA/Medicare <i>The employer share of FICA/Medicare is based on 7.65% of salaries/wages for all administrative staff.</i>		36,549	37,642	38,656	42,082	44,906
01-00-400-162	Unemployment Compensation <i>The employer contribution is 5.66% of the first \$9,750 earned for all personnel.</i>		3,927	5,128	3,858	3,864	4,416
01-00-400-163	Worker's Compensation <i>Worker's compensation for administrative staff.</i>		3,248	1,122	1,087	1,015	776
01-00-400-210	Office Supplies <i>Office supplies for administration.</i>		6,625	7,196	6,313	6,500	6,500
01-00-400-231	Vehicle Fuel - Gasoline <i>Fuel for administrative vehicles</i>		5,024	3,040	2,111	2,526	2,669
01-00-400-254	Miscellaneous Software <i>Miscellaneous software purchases.</i>		0	0	0	0	0
01-00-400-275	Tires/Parts/Inspections/Towing <i>Tires, parts, inspections and towing for administrative vehicles</i>		2,640	1,662	2,071	2,440	4,370
01-00-400-300	Miscellaneous <i>Miscellaneous expenditures of the borough.</i>		5,835	26,715	19,053	15,000	15,000
01-00-400-313	Engineering <i>General engineering services.</i>		24,940	18,579	37,476	15,333	22,333
	Codification (Yr. two of two)			3,333			
	Miscellaneous		19,000				

**Borough of Plum  
2018 Budget - General Fund**

01-00-400-000	Administration	FY 18 Detail	FY 14 Actual	FY 15 Actual	FY 16 Actual	FY 17 Budget	FY 18 Budget
01-00-400-314	Solicitor - General <i>Legal fees for monthly solicitor and outside legal counsel.</i>		161,003	139,818	116,837	117,500	117,500
	Bruce E. Dice @ \$7,500/month & \$7,500 other	97,500					
	Clerical contract	-					
	Police contract	5,000					
	Public Works contract	-					
	Other	15,000					
01-00-400-315	Contracted Services <i>Services provided by outside contractors.</i>		0	0	22,824	90,000	71,500
	Vehicle Repairs	1,500					
	New Site Development	50,000					
	Website Development	20,000					
01-00-400-321	Telephone <i>Telephone expenses</i>		5,937	4,400	2,962	4,800	6,000
01-00-400-323	Internet <i>Internet expenses</i>		0	881	1,000	1,100	1,100
01-00-400-325	Postage <i>Postage for administrative mailings.</i>		1,749	2,786	2,923	2,500	2,500
01-00-400-340	Printing & Advertising <i>Printing and all legal notices for the Borough.</i>		6,826	13,023	12,581	20,000	17,000
01-00-400-341	Media <i>Video recording of Council meetings @\$800/mo. On the agenda presentation @ \$1,500/mo.</i>	9,600 18,000	8,625	9,000	9,000	9,000	27,600
01-00-400-353	Bonding <i>Bonding of key administrative staff</i>	-	5,738	5,788	6,074	6,000	6,000
01-00-400-410	Judgments and Damages <i>Judgments and damages from suits against the Borough</i>	-	-	-	-	-	-

**Borough of Plum  
2018 Budget - General Fund**

01-00-400-000	Administration	FY 18 Detail	FY 14 Actual	FY 15 Actual	FY 16 Actual	FY 17 Budget	FY 18 Budget
01-00-400-420	Dues & Tuition		20,585	35,323	30,384	37,590	37,490
	<i>Professional memberships ,seminars, and tuitions</i>						
	ALOM conference - Three @ \$1,000 each	3,000					
	Allegheny County Boroughs Association	575					
	Allegheny County Mayor's Association	30					
	Allegheny County S. E. Tax Collections	1,200					
	Association of Mayors of Boroughs Dues	100					
	PPA/APMM Dues	330					
	BMI License Community Center	350					
	Department of RE - Notary Fee	60					
	GFOA Annual conferences	2,500					
	GFOA membership	400					
	GFOA PA conference - one attendees	900					
	ICMA Annual Conference	2,000					
	ICMA membership	1,200					
	International League of Cities	1,000					
	Managers' Annual Meeting	300					
	PA Borough Council Association Dues	25					
	PA Association of Municipalities Administrators Dues	125					
	PA Association of Municipalities Administrators Conference	1,000					
	PA Managers Conference	1,000					
	PA Mayors Association	60					
	PA Municipal League	9,400					
	PA Resources Council	600					
	PELRAS conference - three attendees	1,725					
	PELRAS membership	450					
	Plum Chamber of Commerce - Dues	150					
	Rotary Dues/Meetings	1,700					
	Scholarship	250					
	Turtle Creek COG Membership/Sponsorship	4,600					
	Turtle Creek COG Training	800					
	UCC/ICC Training and Certifications	200					
	Western PA Managers Association - Dues	260					
	Westmoreland COG	200					
	Other	1,000					
01-00-400-740	Major Equipment		16,981	16,981	11,472	5,342	0
	<i>The purchase/lease of major equipment.</i>						

**Borough of Plum  
2018 Budget - General Fund**

		<b>FY 18 Detail</b>	<b>FY 14 Actual</b>	<b>FY 15 Actual</b>	<b>FY 16 Actual</b>	<b>FY 17 Budget</b>	<b>FY 18 Budget</b>
<b>01-00-400-000</b>	<b>Administration</b>						
01-00-400-745	Interest Expense-TAN <i>Interest expense on TAN and interfund borrowings \$3.5M Tax Anticipation Note</i>		8,740	15,224	10,880	14,500	20,000
01-00-400-750	Computer Equipment/Support <i>Computer related purchases and IT support</i>		3,127	1,159	8,478	6,100	4,700
	Nixel Annual Subscription	3,200					
	Other	1,500					
	<b>Budget Total Administration</b>		<b>\$ 1,059,281</b>	<b>\$ 1,070,239</b>	<b>\$ 1,078,483</b>	<b>\$ 1,186,795</b>	<b>\$ 1,253,438</b>
			<b>Percentage Increase over 2017 Budget</b>				<b>5.62%</b>

**Department: PROPERTY TAX - {Dept. No. 405}**

Description and Responsibilities:

The Property Tax Collector is an elected position, and provides for the collection of Current Year, Prior Year, and Delinquent Real Estate Taxes levied by the Borough. It is the most important source of revenue for the Borough. Expenditures encompass the commission, tax refunds, and minor expenses of the elected Real Estate Tax Collector.

2017 Accomplishments

1. Total of Current Year, Prior Year, and Delinquent real estate tax collections ended the year at 100% of budget.

2018 Goals

1. Aggressively collect Prior Year (billed in/for 2017 but collected in 2018) and Delinquent Real Estate Taxes.

2018 Budget Highlights

1. Maintain current staffing levels.

Staffing Levels

	2014	2015	2016	2017	2018
No. of Full Time Employees	1	1	1	1	1
No. of Part Time employees	1	1	1	1	1



**Borough of Plum  
2018 Budget - General Fund**

01-00-405-000	Property Tax	FY 18 Detail	FY 14 Actual	FY 15 Actual	FY 16 Actual	FY 17 Budget	FY 18 Budget	
01-00-405-100	Commission <i>Property Tax Collector real estate tax commissions.</i>		\$39,872	\$38,967	\$42,126	\$41,000	\$41,000	
01-00-405-103	Supplies <i>Office Supplies</i>		13,486	3,743	1,257	4,000	4,000	
01-00-405-104	Property Tax Refunds <i>Refunds to taxpayers.</i>		29,049	24,819	8,628	7,681	6,877	
01-00-405-161	FICA/Medicare <i>The employer share of FICA/Medicare is based on 7.65% of commission paid to Tax Collector.</i>		3,050	2,982	3,223	3,137	3,137	
01-00-405-230	Rent - Real Estate Tax Office <i>Rental of Real Estate office space @ \$350 per month</i>		4,200	4,200	4,200	4,200	4,200	
01-00-405-300	Miscellaneous <i>Miscellaneous expenses including lien database</i>		0	9,081	12,847	10,000	10,000	
01-00-405-311	Auditing Services <i>Annual required independent audit</i>		2,440	2,440	2,440	2,440	2,640	
01-00-405-353	Bonding <i>Bonding of Real Estate Tax Collector</i>		0	853	853	1,000	1,000	
01-00-405-750	Computer Related <i>Hardware and software purchases</i>		0	0	0	8,415	14,000	
	<b>Budget Total Property Tax</b>		<b>\$92,097</b>	<b>\$87,085</b>	<b>\$75,574</b>	<b>\$81,873</b>	<b>\$86,854</b>	
			<b>Percentage Increase over 2017 Budget</b>					<b>6.08%</b>

## **Department: Information Technologies - {Dept. No. 407}**

### Description and Responsibilities:

The Information Technology (IT) Department provides supports for all IT services for the Borough of Plum, Plum EMS, Renton VFD and the Plum Community Center. The Borough utilizes the services of a full-time Information Technology Specialist. This position will provide support for infrastructure, servers and desktop computers, software, business continuity, communication, and overall IT training for staff.

### 2017 Accomplishments

1. Installed an e-ticketing solution as a pilot program in car 213. Worked with the vendor and AOPC officials to configure and verify that e-citations generated at traffic stops were correct, and submitted to magistrate office.
2. Worked with ISP to increase internet speed at Borough, Senior Center, and DPW sites to accommodate additional utilization needs at each site.
3. Upgraded Informant to the latest version each quarter in 2017.
4. Install multiple multi-function and large format printers within the borough's network to replace the Kyocera devices.
5. Implemented new GIS and Laserfische system for the Planning Department, which will eventually replace GeoPlan.
6. Migrated 56 smartphone/feature phone lines from AT&T to Verizon.
7. Added 2 new Storage arrays for Mobotix camera infrastructure at Public works building and borough building. New array has over 2x capacity for camera archival and recording.
8. Applied firmware upgrades to Core switches (Borough building, Public Works and Al Franci).
9. Install additional UPS battery capacity at Public Works server room and Borough server room.
10. Upgrade Anti-Virus solution across all devices and servers to 12.1.7 to 14.0 MP2 Build 2415.
11. Trained Vince from Plum Video Network on usage of Leightronix box for television broadcasting and recording.
12. MITEL telephone firmware upgrade was applied to the telephone system, including the server and all phones at all sites to address a zero-day vulnerability.
13. Disabled SMBv1 across the entire Plumboro.local environment as a result of the Petya (w32/petya) ransomware attack in June 2017.
14. Replaced the Barracuda email firewall in July 2017 due to repeated failures of the hardware/software of this aging system.

15. Upgraded the following systems to newest versions: ManageEngine, Veeam Backup and Recovery Suite 9 -> 9.5 and Veeam One from 9.0 -> 9.5.
16. Began upgrading computers from Windows 7 or 8.1 to Windows 10 Enterprise as part of the Borough IT department standardization initiative. As of 1/1/17 there were 5 Windows 10 devices, by end of 2017, there were 40 devices running Windows 10 out of the 125 devices on our network.
17. Installation of new SonicWALL TZ 400 at the Borough building.

2018 Goals

1. Continue migration to Windows 10.
2. Begin migration from Office 2010/2013 to Office 365 (version 2016).
3. Add 2 new Ford Business multi-function printers (admin office and tax office).
4. Integrate the Tax office within the Borough network and begin supporting their tax software.
5. Replace some end of life HP equipment (HP storage array and HP server equipment).
6. Continue to review the environment and make enhancements, patches, or changes as needed to ensure availability of the systems.

2018 Budget Highlights

1. Upgrade/replacement of aging HP infrastructure.
2. Continued migration to Windows 10 and begin the migration to Office 365.
3. Possible rollout of e-citation ticketing system in additional police cars and training of additional officers.

Staffing Levels

	2014	2015	2016	2017	2018
No. of Full Time Employees	1	1	1	1	1
No. of Part Time Employees	0	0	0	0	0

**Borough of Plum  
2018 Budget - General Fund**

01-00-407-000		<b>Information Technologies</b>	<b>FY 18 Detail</b>	<b>FY 14 Actual</b>	<b>FY 15 Actual</b>	<b>FY 16 Actual</b>	<b>FY 17 Budget</b>	<b>FY 18 Budget</b>
01-00-407-100	Salaries			\$67,881	\$71,251	\$ 73,724	\$ 75,557	\$ 80,855
	<i>1 full-time employee</i>							
01-00-407-101	Part-Time Help			-	-	-	-	-
	<i>1 part-time employee</i>							
01-00-407-102	Sick Time Benefits			0	0	-	-	-
	<i>Administrative staff can be compensated at 100% of unused sick time if requested.</i>							
01-00-407-115	Minor Equipment			0	0	-	-	-
	<i>The purchase of minor equipment associated with daily operations.</i>							
01-00-407-119	Professional Services			375	425	4,575	2,500	-
	<i>Outside services provided to the borough</i>							
	All Lines / LanTek Consulting Services		-					
	Vulnerability Scanning Service (AT&T Info Sec Svcs)		-					
01-00-407-130	Contract Maintenance			25,874	31,966	38,246	49,451	40,116
	<i>Maintenance/lease agreements and software licenses.</i>							
	Edmunds Yearly Maintenance		12,500					
	HP Maintenance - Borough Bldg		11,500					
	HP Maintenance - Al Franci Bldg		1,700					
	HP Maintenance - DPW Bldg		2,340					
	HP Maintenance - Senior Ctr Bldg		500					
	Website - Virtual Town Hall		1,995					
	SonicWALL Maintenance		1,700					
	Barracuda Maintenance		1,000					
	Symantec Anti-Virus Maintenance		-					
	Issue Trak Maintenance		-					
	ManageEngine Maintenance		1,950					
	Dameware Maintenance		100					
	Time Clock MTS Maintenance		50					
	VMWare vCenter Production Support 1 Yr		-					
	Veeam Backup Maintenance/Support		1,581					
	VMWare vSphere Maintenance 1 Yr		-					
	Microsoft 365 Government Renewal		-					
	MITEL IP Telephone system (3genusa) maintenance		2,000					
	Brivo Key Fob System (Al Franci Bldg)		1,200					

**Borough of Plum  
2018 Budget - General Fund**

		<b>FY 18 Detail</b>	<b>FY 14 Actual</b>	<b>FY 15 Actual</b>	<b>FY 16 Actual</b>	<b>FY 17 Budget</b>	<b>FY 18 Budget</b>
<b>01-00-407-000</b>	<b>Information Technologies</b>						
01-00-407-154	Life Insurance/LTD <i>Life insurance and LTD for all full-time administrative staff. Mutual of Omaha</i>		475	538	664	573	670
01-00-407-156	Health & Hospitalization <i>Medical insurance for all full-time employees.</i>		19,276	19,042	19,042	19,980	20,532
01-00-407-157	Vision <i>Vision insurance for all full-time employees.</i>		142	148	142	138	143
01-00-407-160	Pension <i>The employer contribution is based on 10% of salaries/wages for all full-time administrative employees.</i>		6,950	7,087	7,336	7,556	8,086
01-00-407-161	FICA/Medicare <i>The employer share of FICA/Medicare is based on 7.65% of salaries/wages for all administrative staff.</i>		5,049	5,307	5,497	5,780	6,185
01-00-407-162	Unemployment Compensation <i>The employer contribution is 5.66% of the first \$9,750 earned for all personnel.</i>		534	594	538	552	552
01-00-407-163	Worker's Compensation <i>Worker's compensation for IT staff.</i>		466	156	156	146	116
01-00-407-210	Office Supplies <i>Office supplies for administration.</i>		1,294	168	279	400	400
01-00-407-252	Miscellaneous Upgrades <i>Unexpected hardware upgrades to existing equipment</i>		657	423	-	1,000	1,000
01-00-407-253	Miscellaneous Wiring <i>Unexpected wiring for existing equipment</i>		466	337	-	1,000	1,000
01-00-407-254	Miscellaneous Software <i>Miscellaneous Software Purchases</i>		25,193	5,099	5,390	2,407	908
	EaseUS Todo Workstation	59					
	Nero Burning Rom Upgrade	99					
	Placeholder for unplanned software purchases	750					
01-00-407-255	Website Security <i>Borough Website Security</i>		0	0	100	200	-

**Borough of Plum  
2018 Budget - General Fund**

		<b>FY 18 Detail</b>	<b>FY 14 Actual</b>	<b>FY 15 Actual</b>	<b>FY 16 Actual</b>	<b>FY 17 Budget</b>	<b>FY 18 Budget</b>	
<b>01-00-407-000</b>	<b>Information Technologies</b>							
	SSL Certificate (ess.plumboro.com)	-						
	SSL Certificate (mdm.plumboro.com)	-						
	SSL Certificate (mail2.plumboro.com)	-						
	SSL Certificate (gis.plumboro.com)	-						
	iPower web hosting for www.plumboro.com	-						
01-00-407-300	Miscellaneous <i>Miscellaneous expenditures of the borough.</i>		441	541	581	500	500	
01-00-407-321	Telephone <i>Telephone expenses</i>	1,300	1,745	1,251	1,729	1,300	1,300	
01-00-407-323	Internet <i>Internet expense</i>		0	101	111	120	120	
01-00-407-420	Dues & Tuition <i>Professional memberships ,seminars, and tuitions</i>		1,539	0	-	2,000	1,500	
	Continuing Education	1,500						
	Microsoft Developer Network MSDN Access	-						
01-00-407-740	Major Equipment <i>The purchase/Lease of major equipment.</i>		0	6,320	-	-	-	
		-						
		-						
01-00-407-750	Computer Equipment/Support <i>Computer related purchases and IT support</i>		5,666	7,173	30,916	10,660	4,700	
	Replacement SonicWALL NSA2600 or TZ600 - Borough Building	-						
	HP PoE 24 Port Switch for DPW (growth)	1,200						
	Mobile Phone cases/chargers/accessories (all departments)	500						
	UPS Battery replacements	600						
	SSD Replacements	300						
	Server Hard Drive failure replacements	600						
	Placeholder for unplanned hardware purchases/support	1,500						
	<b>Budget Total Information Technologies</b>		<b>\$164,023</b>	<b>\$157,927</b>	<b>\$189,026</b>	<b>\$181,820</b>	<b>\$168,683</b>	
			<b>Percentage Increase over 2017 Budget</b>				<b>-7.23%</b>	

**Department: Borough Buildings - {Dept. No. 409}**

Description and Responsibilities:

This department supports general expenditures associated with the Borough buildings such as: janitorial services, insurance, utilities, and maintenance.

2017 Accomplishments

1. Provided the maintenance to all borough facilities, including landscaping, lawn service and general maintenance.
2. Stayed on track with all Borough maintenance programs. This helped save the borough money by heading off any big ticketed items.

2018 Goals

1. Continue existing maintenance programs for all borough facilities.
2. Update the landscaping layout at all borough facilities.
3. Maintain the interiors and exteriors up to borough standards.

2018 Budget Highlights

1. Maintain funding levels for maintenance to facilities.

Staffing Levels

	2014	2015	2016	2017	2018
No. of Full Time Employees	0	0	0	0	0
No. of Part Time Employees	0	0	1	1	1

**Borough of Plum  
2018 Budget - General Fund**

		FY 18	FY 14	FY 15	FY 16	FY 17	FY 18
01-00-409-000	Borough Building	Detail	Actual	Actual	Actual	Budget	Budget
01-00-409-100	Janitorial Services <i>Janitorial expenses</i>		\$2,650	\$0	\$0	\$0	\$0
01-00-409-101	Part Time Help <i>Part time janitorial expenses</i>		13,949	17,456	19,024	21,386	22,450
01-00-409-161	FICA/Medicare <i>The employer share of FICA/Medicare is based on 7.65% of salaries/wages for all administrative staff.</i>		1,067	1,335	1,404	1,636	1,717
01-00-409-162	Unemployment Compensation <i>The employer contribution is 5.66% of the first \$9,750 earned for all personnel.</i>		534	594	538	552	552
01-00-409-163	Worker's Compensation <i>Worker's compensation for part time staff.</i>		0	0	0	3,780	1,166
01-00-409-133	Insurance <i>Insurance coverage for the Borough.</i>		128,229	127,356	162,827	181,400	175,800
	Commercial Auto Policy	60,400					
	Equipment Breakdown	1,300					
	Fidelity Bond	700					
	Fire Property	28,100					
	General Liability	15,800					
	Inland Marine	11,600					
	Public Officers Liability	21,400					
	Steam Boiler/IT Equipment	1,500					
	Umbrella	12,000					
	VFD Auto Policy Reimbursement	-					
	VFD Supplemental	20,000					
	Other	3,000					
01-00-409-211	General <i>Miscellaneous for all borough buildings.</i>		1,275	5,126	660	3,000	3,000
01-00-409-226	Supplies <i>General cleaning supplies for all borough buildings.</i>		25,537	19,284	18,278	19,000	20,000



**Borough of Plum  
2018 Budget - General Fund**

		FY 18	FY 14	FY 15	FY 16	FY 17	FY 18
01-00-409-000	Borough Building	Detail	Actual	Actual	Actual	Budget	Budget
01-00-409-315	Contracted Services		0	0	-	800	800
	<i>Outside provided services</i>						
	EMS/VFD Building Alarm Services	400					
	Public Works Building Alarm Services	400					
	Other	0					
01-00-409-321	Telephone		0	0	0	0	0
	<i>Telephone services for all borough buildings.</i>						
01-00-409-361	Electricity		39,302	39,616	31,595	40,000	40,000
	<i>Electric services for all borough buildings.</i>						
01-00-409-362	Gas		18,352	13,259	6,856	15,000	12,000
	<i>Natural gas services for all borough buildings.</i>						
01-00-409-366	Water		6,342	7,144	7,571	7,100	7,400
	<i>Water services for all borough buildings and parks</i>						
01-00-409-367	Sewage		5,558	6,223	6,552	6,200	6,200
	<i>Sewage services for all borough buildings.</i>						
01-00-409-368	Flood Mitigation Fee		0	0	1,995	2,000	2,000
	<i>Borough enacted flood mitigation fee</i>						
01-00-409-373	Maintenance Repair of Buildings		36,683	37,330	22,804	19,610	22,195
	<i>Maintenance/repairs to borough buildings {PW Facility not incl}.</i>						
	Generator Maintenance Agreement	2,000					
	HVAC Maintenance Agreement	1,500					
	General	15,250					
	Back Flow Test	400					
	Pesticide	525					
	IronCity	1,920					
	ABCO Fire Extinguisher Maint	600					
01-00-409-375	Maintenance to Public Works Facility		6,486	10,458	18,886	17,420	22,060
	<i>Maintenance/repairs to PW Facility.</i>						
	ABCO Fire Extinguisher Maintenance	1,275					
	Annual Generator Maintenance Agreement	2,500					
	Air Compressor Maintenance	1,500					

**Borough of Plum  
2018 Budget - General Fund**

		FY 18	FY 14	FY 15	FY 16	FY 17	FY 18
01-00-409-000	Borough Building	Detail	Actual	Actual	Actual	Budget	Budget
	HVAC Maintenance Agreement	2,200					
	General	8,000					
	Oil Seperator Tank Maintenance Agreement	3,000					
	Steam Jenny Maint	600					
	Annual Lift Inspections	500					
	Building Inspections	1,500					
	Pesticide	585					
	Back Flow Test	400					
01-00-409-376	Maintenance to EMS/VFD Facility		0	5,129	17,097	5,350	16,335
	<i>Maintenance/repairs to EMS/VFD Facility.</i>						
	HVAC Maintenance Agreement	1,450					
	Generator Maintenance Agreement	1,200					
	Back Flow Test	400					
	ABCO Fire Extinguisher Maintenance	500					
	Pesticide	585					
	Oil Seperator maint	1,000					
	Bldg Inspection	1,200					
	Stairway to Mezzanine	3,000					
	General Expense	7,000					
01-00-409-450	Dog Catcher		4,340	4,525	4,210	5,000	5,000
	<i>Dog Catcher costs.</i>						
01-00-409-600	Special Projects		7,173	1,994	7,679	3,000	3,000
	<i>Miscellaneous projects at the borough.</i>						
01-00-409-740	Major Equipment		7,176	7,176	7,176	7,176	5,980
	<i>The purchase/Lease of major equipment.</i>						
	Mitell IP Phone System Lease - Pymts. 53 thru 60 of 60						
	<b>Budget Total Borough Building</b>		<b>\$304,653</b>	<b>\$304,005</b>	<b>\$335,152</b>	<b>\$359,410</b>	<b>\$367,655</b>
			<b>Percentage Increase over 2017 Budget</b>				<b>2.29%</b>

## **Department: Police - {Dept. No. 410}**

### Description and Responsibilities:

This Police Department provides law enforcement protection for the Borough of Plum. The 27 officers in the department perform patrol, traffic, investigate, community relations and education, training and management functions. It also includes protection of rights of persons and property, preservation of the public peace, enforcement of laws of the state and ordinance of the Borough, apprehension and arrest of criminals, accident investigation, and administration of rescue and lifesaving services.

### 2017 Accomplishments

1. Purchased and deployed three (3) new vehicles within the police fleet to replace older vehicles which were in mechanical decline.
2. Implemented a pilot electronic ticketing program within the Traffic Safety Division to evaluate its value to the department.
3. Hired and trained one (1) new police officer and five (5) new school crossing guards.
4. Purchased a defensive tactics training suit for use during the departments' annual use of force training.
5. Continued revising the department policy manual to meet accreditation standards.

### 2018 Goals

1. Continue revising the department policy manual to meet accreditation standards.
2. Complete implementation of the departments' computerized scheduling software to include payroll and call out processes.
3. Implement imaging capabilities to the police records management system.
4. Evaluate an e-ticketing solution purchased in 2017 for expanded use within the Patrol Division.
5. Conduct a complete inventory/audit of the police evidence room.

## 2018 Budget Highlights

1. Funding for the purchase of three new vehicles.

## Staffing Levels

	2014	2015	2016	2017	2018
No. of Full Time Employees	24 Police, 2 Detectives, 3 Admin., 10 Crossing Guards	25 Police, 2 Detectives, 3 Admin., 10 Crossing Guards	21 Patrol, 2 Detectives, 1 SRO, 1 Traffic, LT, 3 Civilian Admin., Crossing Guards	20 Patrol, 2 Detectives, 1 SRO, 1 Traffic, 1 Admin. LT, 3 Civilian Admin., 10 Crossing Guards	20 Patrol, 2 Detectives, 1 SRO, 1 Traffic, 1 Admin. LT, 3 Civilian Admin., 10 Crossing Guards
No. of Part Time Employees	0	0	1	1	1

**Borough of Plum  
2018 Budget - General Fund**

		FY 18	FY 14	FY 15	FY 16	FY 17	FY 18
01-00-410-000	Police	Detail	Actual	Actual	Actual	Budget	Budget
01-00-410-100	Police Salaries <i>Lt., 6 Sgt., 15 Patrol, 2 Det., 1 SRO, 1 Traffic.</i>		\$ 1,839,779	\$ 1,987,357	\$ 1,922,554	\$ 2,043,030	\$ 2,119,038
01-00-410-101	Holiday Overtime <i>Officer overtime for working a holiday.</i>		73,183	73,293	80,851	82,520	86,255
01-00-410-102	Sick Time Benefits <i>Paid benefit for all sick days accumulated over 100 days @ 75% rate.</i>		48,048	41,123	43,329	51,594	52,010
01-00-410-132	School Guard Wages <i>Wages associated with School Guards.</i>		70,503	77,496	60,086	56,700	64,330
01-00-410-137	Police Admin. Overtime <i>Overtime for the Clerk</i>		0	0	0	0	0
01-00-410-140	Police Admin Salaries <i>Police Chief/Secretary/Clerk/Pt. Time Clerk</i>		258,119	209,661	220,862	226,455	235,146
01-00-410-141	Longevity <i>Longevity payments to uniformed employees as per the most current CBA.</i>		51,038	55,314	45,856	50,009	53,496
01-00-410-142	Holiday Pay <i>All full-time police officers are entitled to 12 paid holidays per the most current CBA.</i>		79,272	71,310	82,056	91,851	94,792
01-00-410-143	Court Time <i>Overtime required by court appearance. 3 hour minimum at first rate shift, if off-duty.</i>		34,364	32,567	40,991	41,000	41,000
01-00-410-144	Police Overtime <i>Overtime due to not meeting shift requirements.</i>		82,855	210,748	145,401	105,493	110,662
01-00-410-146	DUI Task Force Expense <i>Expenses associate with DUI taskforce.</i>		512	1,166	1,173	5,600	5,600
01-00-410-147	DUI - Other Govt. Agencies <i>DUI expense reimbursements to other taskforce agencies.</i>		15,863	36,645	30,472	30,000	30,000
01-00-410-148	DUI Task Force Plum		445	490	0	0	0
01-00-410-154	Life Insurance/LTD <i>Life insurance and LTD for all full-time staff. Mutual of Omaha</i>		10,898	10,635	13,355	12,411	13,858

**Borough of Plum  
2018 Budget - General Fund**

		FY 18	FY 14	FY 15	FY 16	FY 17	FY 18
01-00-410-000	Police	Detail	Actual	Actual	Actual	Budget	Budget
01-00-410-155	Health & Hospitalization (Retirees) <i>Medical insurance for retired uninformed employees</i>		91,120	95,880	102,048	95,808	83,185
01-00-410-156	Health & Hospitalization <i>Medical insurance for all full-time employees.</i>		435,815	424,221	421,506	434,699	439,811
01-00-410-157	Vision <i>Vision insurance for all full-time employees.</i>		3,442	3,534	3,457	3,590	3,485
01-00-410-158	Pension - Admin <i>The employer contribution is based on 10% of salaries/wages for all full-time administrative employees.</i>		5,185	4,073	4,525	4,841	5,035
01-00-410-159	Pension - Uniformed <i>The employer contribution is based on actuarial valuation.</i>		498,283	609,987	627,380	634,344	651,357
01-00-410-160	Pension - Teamsters <i>The employer contribution is based a contribution of \$134/wk for represented employees.</i>		5,599	5,817	6,160	6,552	6,959
01-00-410-161	FICA/Medicare <i>The employer share of FICA/Medicare is based on 7.65% of salaries/wages for all staff.</i>		199,388	206,404	205,319	208,970	216,931
01-00-410-162	Unemployment Compensation <i>The employer contribution is 5.66% of the first \$9,750 earned for all personnel.</i>		19,785	22,827	19,994	19,766	20,200
01-00-410-163	Worker's Compensation <i>Worker's compensation for employees.</i>		140,105	151,224	138,374	137,760	117,304
01-00-410-164	Police Liability <i>Police liability insurance. Professional Policy</i>	63,000	39,729	39,377	45,857	52,500	63,000
01-00-410-210	Office Supplies <i>Office supplies for police department.</i>		2,373	2,026	1,261	3,500	3,000
01-00-410-211	General <i>General expenditures.</i>		5,164	4,033	6,983	4,000	4,000
	Office furniture replacement	1,000					
	Other	3,000					

**Borough of Plum  
2018 Budget - General Fund**

		FY 18	FY 14	FY 15	FY 16	FY 17	FY 18
01-00-410-000	Police	Detail	Actual	Actual	Actual	Budget	Budget
01-00-410-220	Telephones		29,542	22,624	26,119	21,000	26,400
	<i>Covers digital connectivity to the cars as well as the cell phones.</i>						
	AT&T	15,000					
	Sprint	6,600					
	Verizon	2,400					
	Comcast	2,400					
01-00-410-231	Fuel		78,020	55,862	50,606	67,784	73,195
	<i>Fuel for police vehicles</i>						
01-00-410-237	Uniform Supplies		77	265	3,868	3,000	2,500
	<i>Ballistic Vests - One (1)</i>	1,000					
	<i>Miscellaneous uniform supplies.</i>	1,500					
01-00-410-238	Uniform Allowance		22,625	25,518	25,186	22,775	22,775
	<i>Annual CBA uniform allowance of \$825/police/yr.</i>	22,275					
	<i>Uniforms School Guards</i>	500					
01-00-410-239	Ammunition		5,502	5,909	9,967	11,000	8,500
	<i>Ammunition</i>	7,000					
	<i>Firearms</i>	-					
	<i>Taser Expenses</i>	1,500					
01-00-410-240	Training and Membership		5,559	6,660	5,897	10,445	8,975
	<i>Training and membership expenses.</i>						
	<i>Allegheny County chief dues</i>	75					
	<i>POSIT</i>	-					
	<i>NAPWDA membership dues</i>	45					
	<i>First Aid/CPR Recertification</i>	-					
	<i>General Training</i>	3,000					
	<i>International Association of Chiefs</i>	150					
	<i>Miscellaneous Dues</i>	400					
	<i>Narcotic Officers Association</i>	200					
	<i>NASRO membership dues</i>	40					
	<i>Diversity and Sensitivity Training Part 2</i>	1,500					
	<i>PA Accreditation Conference</i>	150					
	<i>PA Chief Police Association dues</i>	150					

**Borough of Plum  
2018 Budget - General Fund**

		FY 18	FY 14	FY 15	FY 16	FY 17	FY 18
01-00-410-000	Police	Detail	Actual	Actual	Actual	Budget	Budget
	PA DUI Conference	1,500					
	PA Police Chiefs Conference	500					
	PELRAS conference	575					
	Vascar Training -New Officers	600					
	Western PA Chief of Polices dues	90					
01-00-410-260	Minor Equipment		12,582	5,788	906	5,000	3,000
	<i>The purchase of minor equipment less than \$5,000.</i>						
	Other Equipment	3,000					
01-00-410-275	Tires		11,979	14,978	16,614	20,000	20,000
	<i>Tires for police vehicles.</i>						
01-00-410-300	Miscellaneous		0	0	0	0	0
	<i>Other</i>						
01-00-410-310	Professional Services		5,194	8,396	11,276	19,753	19,753
	<i>Third party services.</i>						
	Equipment calibrations	5,000					
	Bio hazard clean-up services	1,500					
	Prisoner transports	1,500					
	Online Investigation Tool (TLO)	1,320					
	Codification (Yr. three of three)	3,333					
	Vehicle Cleaning	4,600					
	Shredding	500					
	Other services	2,000					
01-00-410-315	Contracted Services		6,937	8,330	8,321	8,700	7,860
	<i>Copier Leasing and Copies</i>						
	<i>LEAF - 3 Copiers leased @ \$655/mo.</i>	7,860					
01-00-410-325	Postage		652	1,604	1,326	1,500	1,000
	<i>Postage for police mailings.</i>						
01-00-410-327	Maintenance/Repair to Radio		165	1,384	586	1,500	1,500
	<i>Maint./Repairs to radio system.</i>						
01-00-410-328	Internet Service		0	1,212	1,332	1,320	1,320
	<i>Internet Service for police staff @ \$110mo.</i>						
01-00-410-330	Canine		474	352	126	2,500	5,000
	<i>Expenses associated with maintaining K-9.</i>						



**Borough of Plum  
2018 Budget - General Fund**

		FY 18	FY 14	FY 15	FY 16	FY 17	FY 18
01-00-410-000	Police	Detail	Actual	Actual	Actual	Budget	Budget
01-00-410-340	Printing <i>Printing costs for police reports and hiring's.</i>		1,104	736	1,591	2,000	2,000
01-00-410-374	Maintenance/Repair <i>Maintenance of vehicles and parts performed by borough.</i>		12,545	10,494	8,385	15,000	14,000
01-00-410-451	Contract Maintenance <i>Contracted maintenance performed by third party.</i>		12,886	13,296	6,860	15,000	15,000
01-00-410-530	Civil Service Commission <i>Use of the Civil Service Commission in the hiring process.</i>		3,017	630	2,419	2,000	2,000
01-00-410-580	Seizure & Forfeiture Expense <i>Federally funded expenses</i>		0	0	0	0	0
01-00-410-740	Major Equipment <i>The purchase/Lease of major equipment.</i>		160,399	114,670	79,203	19,884	0
01-00-410-741	Computer Equipment/Support <i>Computer related purchases and IT support</i>		17,132	10,812	15,516	24,775	21,700
	ATS Speed Sign App Suite - Yearly Support	4,500					
	Computer Upgrade for Department Workstations	900					
	E - Ticketing Annual Subscription Fee	1,200					
	Informant Records Mgmt. System Support	7,600					
	LPR Data Line	-					
	VCS Scheduling Software Annual Support	1,750					
	Power DMS Policy Management Software Annual License	2,500					
	VCS Web - Annual Support	750					
	Other	2,500					
01-00-410-745	Grant <i>Grant related reimbursable expenses.</i>		0	0	0	0	0
<b>Budget Total Police</b>			<b>\$4,397,258</b>	<b>\$4,686,728</b>	<b>\$4,545,954</b>	<b>\$4,677,929</b>	<b>\$4,776,932</b>
<b>Percentage Increase over 2017 Budget</b>							<b>2.12%</b>

## **Department: Planning and Zoning - {Dept. No. 414}**

### Description and Responsibilities:

The Department of Community Development is responsible for the overall planning, land development and code enforcement functions of the Borough. Daily operation include zoning, subdivisions, plan review, managing day to day functions related to land development, permit issuance (building, sign, grading, etc.), inspections related to permits, and property maintenance. The Department provides administrative support to the Zoning Hearing Board and Planning Commission.

### 2018 Accomplishments

1. Completed the process of updating the 20+ year old Unified Development Ordinance. A public hearing and an adoption date have been set for late 2018.
2. Applied for and obtained grants for CDBG improvements (Larry Mills Phase 2), and a CITF grant for storm water work (Edgemede Storm Water Project).
3. Completed the update of the Traffic Impact Fee Capital Improvement Program.
4. Continued working to demolish abandoned residential structures.
5. Purchased two new vehicles for the Community Development Fleet to replace a 10 year old pickups that were in mechanical and structural decline.
6. Worked with a consultant to update the Web based GIS system. This will be an on-going issue from year to year.
7. Continued to scan building and zoning documents for storage on the Borough's computer network.
8. Continued to work with residential developers and the Borough Engineer through the plan review process and the inspection process for residential developments

### 2018 Goals:

9. Complete the draft of the zoning ordinance and the SALDO ordinance and work with Council on the adoption process.
10. Continue to work with all department heads on the codification process.
11. Complete the replacement of the 20+ year old code software, and implement a seamless mobile solution with the software that allows access to GIS based information.
12. Continue to work with the Borough Solicitor on demolition issues.
13. Update the Planning Department information on the Borough Website.
14. Work with the Department of Public Works on various recreation based grants.

2018 Budget Highlights

1. Continued funding to the Property Maintenance line item to \$25,000 to complete demolition of several abandoned and unsafe

Staffing Levels

	2014	2015	2016	2017	2018
No. of Full Time Employees	3	4	5	3	3
No. of Part Time Employees	2	2	0	0	0

**Borough of Plum  
2018 Budget - General Fund**

		FY 18	FY 14	FY 15	FY 16	FY 17	FY 18
01-00-414-000	Planning & Zoning	Detail	Actual	Actual	Actual	Budget	Budget
01-00-414-100	Salaries <i>3 full-time</i>		\$222,057	\$222,215	\$144,658	\$141,273	\$147,786
01-00-414-101	Stenographer - ZHB <i>Stenographer for Zoning Hearing Board meetings</i>		990	880	1,577	1,100	1,100
01-00-414-102	Sick Time Benefits <i>Administrative staff can be compensated at 100% of unused sick time if requested.</i>		0	0	0	580	628
01-00-414-103	Part-Time Help <i>Part-time employee in the Planning Department</i>		18,247	8,954	0	0	0
01-00-414-144	Overtime <i>Staff overtime</i>		0	0	3,216	800	1,500
01-00-414-154	Life Insurance/LTD <i>Life insurance and LTD for all full-time administrative staff. Mutual of Omaha</i>	1,740	1,843	1,596	1,412	1,150	1,349
01-00-414-155	Health & Hospitalization - Retirees <i>Medical insurance for all retired employees.</i>		0	(158)	5,345	0	0
01-00-414-156	Health & Hospitalization <i>Medical insurance for all full-time employees.</i>		61,567	60,334	54,979	55,591	57,151
01-00-414-157	Vision <i>Vision insurance for all full-time employees.</i>		438	522	476	414	429
01-00-414-160	Pension <i>The employer contribution is based on 10% of salaries/wages for all full-time administrative employees or \$134/wk. if represented.</i>		24,735	20,379	18,514	16,913	17,659
01-00-414-161	FICA/Medicare <i>The employer share of FICA/Medicare is based on 7.65% of salaries/wages for all administrative staff.</i>		17,775	15,953	12,324	10,914	11,466
01-00-414-162	Unemployment Compensation <i>The employer contribution is 5.66% of the first \$9,750 earned for all personnel.</i>		3,166	2,970	2,208	1,656	1,656
01-00-414-163	Worker's Compensation <i>Worker's compensation for administrative staff.</i>		2,060	1,021	908	785	455

**Borough of Plum  
2018 Budget - General Fund**

		FY 18	FY 14	FY 15	FY 16	FY 17	FY 18
01-00-414-000	Planning & Zoning	Detail	Actual	Actual	Actual	Budget	Budget
01-00-414-210	Office Supplies <i>Office supplies for administration.</i>		1,870	1,803	1,313	2,000	2,000
01-00-414-231	Vehicle Fuel - Gasoline <i>Fuel for planning vehicles</i>		5,108	3,617	2,886	3,427	4,056
01-00-414-260	Minor Equipment <i>The purchase of minor equipment less than \$5,000.</i>		41	0	17	500	500
01-00-414-275	Tires/Parts/Inspections/Towing Parts Contracted Services <i>Tires, parts, inspections and towing for Planning vehicles</i>		1,507	2,038	1,944	3,850	4,850
		1,600					
		1,000					
		2,250					
01-00-414-300	Miscellaneous <i>Miscellaneous expenditures</i>		1,009	957	2,696	1,500	1,500
01-00-414-305	Economic Development <i>Miscellaneous economic development expenditures</i>		0	0	0	1,000	1,000
01-00-414-312	Traffic Impact Analysis <i>Traffic impact study.</i>		0	0	0	15,000	0
01-00-414-313	Consulting Engineering <i>General and Traffic engineering services.</i>		34,501	33,975	30,108	40,000	45,000
01-00-414-314	Legal Services <i>Legal fees for outside legal counsel.</i>		11,000	10,000	10,000	11,500	11,000
01-00-414-315	Contracted Services <i>Services provided by outside contractors.</i>		4,030	6,568	165,223	128,833	75,833
	GIS Maintenance	7,500					
	Permitting Software	30,000					
	Update Storm Water & Borough Map	10,000					
	Codification (Yr. three of three)	3,333					
	GPS - MS4 Storm Sewer Locator	20,000					
	Other	5,000					
01-00-414-316	Building Inspection Services <i>Services provided by outside contractor.</i>		0	0	0	62,500	62,500

**Borough of Plum  
2018 Budget - General Fund**

		FY 18	FY 14	FY 15	FY 16	FY 17	FY 18
01-00-414-000	Planning & Zoning	Detail	Actual	Actual	Actual	Budget	Budget
01-00-414-317	Copier Contract <i>Copier Lease - Leaf (\$467/mo.)</i>	5,604	0	0	0	5,904	5,604
01-00-414-321	Telephone <i>Telephone expenses</i>		3,549	2,554	1,878	5,000	4,500
01-00-414-323	Internet <i>Internet Services</i>		0	505	555	600	600
01-00-414-325	Postage <i>Postage for mailings.</i>		645	1,553	1,291	1,800	1,800
01-00-414-340	Printing & Advertising <i>Printing and advertising legal notices for the Borough pertaining to the Planning and Zoning department.</i>		1,830	4,072	4,146	2,500	2,500
01-00-414-374	Vehicle Maintenance <i>Maintenance of vehicles performed by contractor.</i>		465	857	1,790	1,000	1,000
01-00-414-410	Demolition <i>Demolition of buildings and grass cutting.</i>		5,932	364	29,101	26,000	50,000
01-00-414-420	Dues & Tuition		1,810	2,929	681	6,350	6,350
	Accela User Group - Annual	2,000					
	International Code Council ICC - Dues	300					
	Miscellaneous Seminars	1,000					
	PennBOC Dues - Four Staff @ \$50/Yr.	50					
	UCC Recertification's	1,200					
	UCC Training/ICC Recertification's	1,800					
01-00-414-740	Major Equipment <i>The purchase/lease of major equipment.</i>		0	0	0	0	0
01-00-414-741	Computer Equipment/Support <i>Computer related purchases and IT support</i>		4,461	2,963	3,964	22,500	2,500
	Accela Annual Support	-					
	Laserfishe	1,500					
	Other	1,000					
<b>Budget Total Planning &amp; Zoning</b>			<b>\$430,636</b>	<b>\$409,421</b>	<b>\$503,210</b>	<b>\$572,940</b>	<b>\$524,272</b>
<b>Percentage Increase over 2017 Budget</b>							<b>-8.49%</b>

**Department: Emergency Management - {Dept. No. 416}**

Description and Responsibilities:

Emergency Management is a comprehensive, integrated program of mitigation, preparedness, response and recovery, for emergencies/disasters of any kind. The Borough of Plum provides communication services for the Emergency Management Coordinator and Assistant Coordinator to assist them with coordinating activities during emergency situations.

2017 Accomplishments

1. Continued to enhance their preparedness for emergencies or disasters of any kind.

2018 Goals

1. Provide financial and personnel support for emergency management needs within the Borough of Plum and adjoining municipalities.

2018 Budget Highlights

1. Continue to support Emergency Management through subsidies for materials and supplies.

Staffing Levels

	2014	2015	2016	2017	2018
No. of Full Time Employees	0	0	0	0	0
No. of Part Time Employees	0	0	0	0	0

**Borough of Plum  
2018 Budget - General Fund**

		FY 14	FY 15	FY 16	FY 17	FY 18
01-00-416-000	Emergency Management	Actual	Actual	Actual	Budget	Budget
01-00-416-210	Materials and Supplies <i>Materials and supplies.</i>	\$ 90	\$ -	\$ 11	\$ 400	\$ 400
01-00-416-321	Telephone <i>Telephone expenses</i>	0	0	0	0	0
<b>Budget Total Emergency Management</b>		<b>\$90</b>	<b>\$0</b>	<b>\$11</b>	<b>\$400</b>	<b>\$400</b>
Percentage Increase over 2017 Budget						0.00%



**Department: Sanitation - {Dept. No. 427}**

Description and Responsibilities:

Sanitation or refuse collection is subcontracted to Republic Services who provides garbage and recycling pick-up five days a week at the curb. Recyclable materials are to be placed in a special recycling container which is provided by Republic Services, and can be obtained free of charge from the contractor.

2017 Accomplishments

1. Continued to work with Republic Services which is a private refuse collection company to provide efficient and friendly services to the residents of Plum borough.

2018 Goals

1. Maintain open communications with Republic Services to insure efficient and reliable sanitation collection services.

2018 Budget Highlights

1. Increased households by 40 due to projected new construction.

Staffing Levels

	2014	2015	2016	2017	2018
No. of Full Time Employees	0	0	0	0	0
No. of Part Time Employees	0	0	0	0	0

**Borough of Plum  
2018 Budget - General Fund**

		FY 14	FY 15	FY 16	FY 17	FY 18
01-00-427-000	Sanitation	Actual	Actual	Actual	Budget	Budget
01-00-427-366	Contracted Collection Services <i>Third party sanitation collection services</i>	\$1,639,162	\$1,656,471	\$1,722,319	\$1,849,668	\$1,910,200
01-00-427-850	Trash Containers <i>Lease payment 3 of 5 and extra containers</i>	0	0	116,643	108,830	108,830
<b>Budget Total Sanitation</b>		<b>\$1,639,162</b>	<b>\$1,656,471</b>	<b>\$1,838,962</b>	<b>\$1,958,498</b>	<b>\$2,019,030</b>
<b>Percentage Increase over 2017 Budget</b>						<b>3.09%</b>

## **Department: Public Works Administration - {Dept. No. 430}**

### Description and Responsibilities:

Public Work Administration is responsible for the management and oversight of all Public Works operations including roadways, storm sewers, parks maintenance, vehicle maintenance and replacement, and facilities maintenance.

### 2017 Accomplishments

1. Continued to maintain communication with the public and other Borough departments to ensure timely responses to issues brought forward by other Borough staff and residents.
2. Reviewed and identified the most cost effective suppliers, and made sure we were receiving the most adequate services.
3. Created a filing system that will help with locating records needed for future inquiries.
4. Hired five new public works employees to meet our budgeted positions.

### 2018 Goals

1. Improve on being better communicators with the public, as well as addressing issues as they arise.
2. Be more proactive rather than reactive when dealing with matters on an ongoing basis.
3. Enhance the in-house vehicle maintenance programs so our overall contracted expenditures remain as low as possible.

### 2018 Budget Highlights

1. Maintain funding levels for appropriate staffing and consulting needs.

### Staffing Levels

	2014	2015	2016	2017	2018
No. of Full Time Employees	3	3	3	3	3
No. of Part Time Employees	0	0	0	0	0

**Borough of Plum  
2018 Budget - General Fund**

		FY 18	FY 14	FY 15	FY 16	FY 17	FY 18
01-00-430-000	Public Works Administration	Detail	Actual	Actual	Actual	Budget	Budget
01-00-430-100	Salaries <i>3 full-time employees</i>		\$175,935	\$179,189	\$185,309	\$189,922	\$195,046
01-00-430-102	Sick Time Benefits		0	0	0	0	0
01-00-430-130	Contracted Services <i>Maintenance/lease agreements on minor office equipment</i>		5,934	7,174	6,016	4,580	2,780
	LEAF - 1 Copier leases \$190/mo.	2,280					
	Other	500					
01-00-430-154	Life Insurance/LTD <i>Life insurance and LTD for all full-time administrative staff. Mutual of Omaha</i>		1,403	1,441	1,778	1,526	1,785
01-00-430-155	Health & Hospitalization - Retirees <i>Medical insurance for retired employees.</i>		4,832	5,222	0	0	0
01-00-430-156	Health & Hospitalization <i>Medical insurance for all full-time employees.</i>		67,403	55,008	54,832	57,708	57,036
01-00-430-157	Vision <i>Vision insurance for all full-time employees.</i>		586	498	427	414	429
01-00-430-160	Pension <i>The employer contribution is based on 10% of salaries/wages for all full-time administrative employees.</i>		18,240	17,835	18,439	18,992	19,505
01-00-430-161	FICA/Medicare <i>The employer share of FICA/Medicare is based on 7.65% of salaries/wages for all administrative staff.</i>		12,419	13,300	13,762	14,529	14,921
01-00-430-162	Unemployment Compensation <i>The employer contribution is 5.66% of the first \$9,750 earned for all personnel.</i>		1,601	1,782	1,613	1,656	1,656
01-00-430-163	Worker's Compensation <i>Worker's compensation for Public Works employees.</i>		71,607	46,303	52,411	60,596	68,158
01-00-430-200	Materials and Supplies <i>Materials and supplies for administration.</i>		718	574	135	750	750
01-00-430-210	Office Supplies <i>Office supplies for administration.</i>		1,920	1,378	927	1,500	1,200
01-00-430-231	Vehicle Fuel - Gasoline <i>Fuel for PW admin. Vehicles</i>		11,928	6,956	5,901	7,231	8,591

**Borough of Plum  
2018 Budget - General Fund**

		FY 18	FY 14	FY 15	FY 16	FY 17	FY 18	
01-00-430-000	Public Works Administration	Detail	Actual	Actual	Actual	Budget	Budget	
01-00-430-260	Minor Equipment <i>The purchase of minor equipment less than \$5,000.</i>		0	0	0	0	0	
01-00-430-275	Tires/Parts/Inspections		1,260	2,894	1,937	2,400	5,420	
	Tires	1,600						
	Parts	660						
	Inspections	220						
	Contracted Svcs	3,000						
01-00-430-300	General Expenses <i>Miscellaneous expenditures.</i>		4,434	4,140	1,100	4,000	4,000	
01-00-430-313	Engineering <i>General engineering services</i>		30,481	13,250	4,156	20,000	10,000	
01-00-430-321	Telephone <i>Telephone expenses</i>		5,618	4,154	3,341	5,000	4,500	
01-00-430-323	Internet <i>Internet expenses</i>		0	1,034	1,379	1,500	2,100	
01-00-430-325	Postage <i>Postage for administrative mailings.</i>		0	21	0	100	100	
01-00-430-420	Dues & Seminars <i>Professional memberships ,seminars, and tuitions</i>		2,836	1,830	663	2,400	2,400	
	APWA Dues	175						
	PELRAS Conference	575						
	Recreation & Parks Society Dues	150						
	Various {Mechanics/Administration/Maintenance staffs}	1,500						
01-00-430-740	Major/Lease Equipment <i>Purchase/Lease Major Equipment</i>		0	7,440	7,441	7,441	7,441	
	Ford Explorer - 5 yr. Lease - Payment 5 of 5	7,441						
01-00-430-741	Computer Equipment/Support <i>Computer related purchases and IT support</i>		1,494	421	2,594	2,000	500	
	<b>Budget Total Public Works Administration</b>		<b>\$420,649</b>	<b>\$371,844</b>	<b>\$364,161</b>	<b>\$404,245</b>	<b>\$408,318</b>	
			<b>Percentage Increase over 2017 Budget</b>					<b>1.01%</b>

## Department: Public Works - {Dept. No. 431}

### Description and Responsibilities:

The Borough provides maintenance services to over 120 miles of municipal roads. The Public Works Department is responsible for road and storm sewer system maintenance and repair. This includes but is not limited to pothole patching, crack sealing, berm repairs, roadside mowing, storm sewer maintenance and repairs, installation of new storm sewer systems, road paving maintenance of all Borough facilities and fleet maintenance. Snow and ice removal is another responsibility of the department and involves the salting and plowing of Borough streets, as well as state and county roads under contract with Allegheny County and Penn DOT.

### 2017 Accomplishments

1. Continued annual programs including asphalt repairs, right of way mowing, crack sealing, roadside vegetation control, and curbside leaf pickup.

### 2018 Goals

1. Continue with right of way mowing, crack sealing, roadside vegetation control, and curbside leaf pickup.

### 2018 Budget Highlights

1. Maintain the highest level of service to the residents of Plum Borough.

### Staffing Levels

	2014	2015	2016	2017	2018
No. of Full Time Employees	16	16	16	21	22
No. of Part Time Employees	0	0	0	0	0

**Borough of Plum  
2018 Budget - General Fund**

		FY 18	FY 14	FY 15	FY 16	FY 17	FY 18
01-00-431-000	Public Works	Detail	Actual	Actual	Actual	Budget	Budget
01-00-431-100	Salaries - Highway <i>22 full-time employees</i>		\$711,328	\$338,363	\$394,888	\$437,748	\$596,439
01-00-431-102	Sick Time Benefits <i>All unused sick days can be sold back at one hundred percent (100%) of employee regular rate of pay.</i>		0	0	0	9,401	10,952
01-00-431-103	Overtime <i>Overtime worked by public works employees covered under the CBA.</i>		80,287	93,376	52,794	94,780	43,737
01-00-431-154	Life Insurance/LTD <i>Life insurance and LTD for all full-time PW employees. Mutual of Omaha</i>		4,792	2,875	3,337	3,374	4,602
01-00-431-155	Health & Hospitalization - Retirees <i>Medical insurance for all full-time employees.</i>		30,254	28,908	27,856	21,079	9,718
01-00-431-156	Health & Hospitalization <i>Medical insurance for all full-time employees.</i>		208,536	98,892	94,415	113,912	165,783
01-00-431-157	Dental and Vision <i>Dental and vision insurance for all full-time employees.</i>		11,101	6,802	7,726	5,344	7,588
01-00-431-160	Pension <i>The employer contribution is based on CBA for all full-time employees or \$194 /wk.</i>		107,225	51,534	54,054	66,852	98,358
01-00-431-161	FICA/Medicare <i>The employer share of FICA/Medicare is based on 7.65% of salaries/wages.</i>		59,365	31,177	31,819	41,457	49,808
01-00-431-162	Unemployment Compensation <i>The employer contribution is 5.66% of the first \$9,750 earned for all personnel.</i>		8,540	5,181	4,958	4,252	5,814
01-00-431-200	Materials and Supplies <i>Materials and supplies for public works.</i>		5,810	4,449	5,846	4,500	4,500
01-00-431-237	Radio System <i>Communication system expenses.</i>		7,220	4,427	6,810	7,000	7,000
01-00-431-238	Uniform Supplies <i>Uniform costs.</i>		17,714	13,214	12,702	17,500	19,000
01-00-431-240	Safety Equipment and Supplies <i>Safety related items.</i>		7,016	4,691	6,546	10,000	9,000

**Borough of Plum  
2018 Budget - General Fund**

		FY 18	FY 14	FY 15	FY 16	FY 17	FY 18
01-00-431-000	Public Works	Detail	Actual	Actual	Actual	Budget	Budget
01-00-431-244	Storm Sewers and Drains <i>Repairs to storm sewers and drains.</i>		0	0	0	0	0
01-00-431-245	Maintenance/Repair Streets <i>Maintenance/repairs of borough streets.</i>		35,715	0	0	0	0
01-00-431-260	Small Tools - Infrastructure <i>Purchase of miscellaneous small tools.</i>		5,643	3,675	3,792	3,500	3,500
01-00-431-261	Minor Equipment <i>Minor equipment purchases under \$5,000.</i>		3,491	636	3,900	5,000	5,000
01-00-431-262	Small Tools - Buildings/Grounds <i>Purchase of miscellaneous small tools.</i>		0	0	0	3,500	3,500
01-00-431-321	Telephone/GPS <i>Telephone and GPS expenses</i>		6,802	9,145	8,400	6,500	18,000
01-00-431-384	Contracted Services - General <i>Outside contracted services.</i>		25,158	40,671	5,058	5,200	5,200
	PA One Call	1,200					
	Random Drug Testing	2,000					
	Other	2,000					
01-00-431-385	Rent of Machinery and Equipment <i>Rental of Public Works equipment.</i>		0	0	15,565	24,000	24,000
	Equipment Rental - General	9,000					
	Crack Sealing	5,000					
	Street Sweeping	10,000					
01-00-431-386	Right of Way Trimming <i>Trimming of Borough right of ways.</i>		0	0	275	13,000	13,000
01-00-431-387	Roadside Vegetation Control <i>Vegetation control for guiderails</i>		0	0	2,921	11,000	11,000
01-00-431-388	Crack Sealing <i>Roadway crack sealing.</i>		0	0	7,538	10,000	10,000



**Borough of Plum  
2018 Budget - General Fund**

		FY 18	FY 14	FY 15	FY 16	FY 17	FY 18
01-00-431-000	Public Works	Detail	Actual	Actual	Actual	Budget	Budget
01-00-431-740	Major/Lease Equipment		135,268	114,044	114,044	105,372	88,209
	<i>Purchase/Lease Major Equipment</i>						
	Peterbilt Single Axle Dump Truck - 5 yr. Lease - Pymt. 5 of 5	40,125					
	Front End Loader - 5 yr. Lease - Pymt. 5 of 5	39,375					
	Ford 350 XL Dump Truck - 5 yr. Lease - Pymt 5 of 5	8,709					
	<b>Budget Total Public Works</b>		<b>\$1,471,265</b>	<b>\$852,060</b>	<b>\$865,244</b>	<b>\$1,024,271</b>	<b>\$1,213,708</b>
			<b>Percentage Increase over 2017 Budget</b>				<b>18.49%</b>

## **Department: Winter Maintenance Snow Removal - {Dept. No. 432}**

### Description and Responsibilities:

The Borough established a cost center to track expenditures for snow removal products along with parts and equipment for snow removal equipment. Standard salt application and abrasives are utilized to ensure that all primary and secondary roadways are passable and in a safe condition for vehicular traffic.

### 2017 Accomplishments

1. Provided an efficient and effective winter maintenance service.
2. Researched and utilized new equipment and technology such as the replacement of steel tire chains with titanium composition chains. These products have a life of 2 to 3 times that of steel chains.
3. Implemented the previously developed Snow and Ice Control Plan.
4. Updated all snow routes to coincide with the two shift operation according to the collective bargaining agreement.

### 2018 Goals

1. Review and adjust winter storm tactics, including the continued utilization of anti-skid materials, personnel scheduling, and pro-active storm system monitoring.
2. Continue to purchase updated snow removal equipment.
3. Pro-actively assure adequate supplies of salt and anti-skid materials throughout the winter season.

### 2018 Budget Highlights

1. Purchase of snow removal materials and equipment to properly maintain Borough roadways.

**Borough of Plum  
2018 Budget - General Fund**

		FY 18	FY 14	FY 15	FY 16	FY 17	FY 18
01-00-432-000	Winter Maintenance - Snow Removal	Detail	Actual	Actual	Actual	Budget	Budget
01-00-432-245	Snow Removal		\$230,397	\$ 8,948	\$ 113,019	\$ 209,891	\$ 316,950
	<i>For bulk salt and anti-skid purchases</i>						
	Salt - 4,400 Tons @ \$70.00/Ton	308,000					
	Anti Skid - 500 Tons 3B @ \$17.90/Ton	8,950					
01-00-432-250	Snow Removal Parts/Equipment		25,146	29,780	19,386	32,500	30,000
	<i>Vehicle equipment repair related to winter maintenance.</i>						
01-00-432-300	Miscellaneous Snow Removal Repairs		1,558	1,560	780	3,000	3,000
	Damages to private property resulting from winter snow removal						
	<b>Budget Total Winter Maintenance Snow Removal</b>		<b>\$257,101</b>	<b>\$40,288</b>	<b>\$133,185</b>	<b>\$245,391</b>	<b>\$349,950</b>
			<b>Percentage Increase over 2017 Budget</b>				<b>42.61%</b>

## **Department: Traffic Control and Street Lighting - {Dept. No. 434}**

### Description and Responsibilities:

The Borough provides funds to cover the expenses of street lighting throughout the Borough to assist traffic movements at night and provide safety for pedestrians. The Borough locates street lighting at intersections and other dangerous areas as determined by Borough Council. Expenditures are for maintenance and repair, along with electricity.

### 2017 Accomplishments

1. Efficiently replaced nonfunctioning street lighting equipment, and traffic control devices.
2. Continued the program of repairing and replacing traffic control and street signs with compliance with PADOT and MUTCD requirements.
3. Completed pavement marking for major intersections and school zones.
4. Completed a line painting program via a SHACOG contracted service.
5. Installed signs on all stop signs at intersections where traffic in all directions do not stop in order to comply with new Penn DOT requirements.

### 2018 Goals

1. Maintain the high level of quick response time in repairing street lighting and traffic control devices.
2. Continue guiderail replacement, street and traffic sign upgrades, line painting, and pavement marking programs.

### 2018 Budget Highlights

1. Provide funding for continuation of above-mentioned programs.

**Borough of Plum  
2018 Budget - General Fund**

		FY 18	FY 14	FY 15	FY 16	FY 17	FY 18
01-00-434-000	Traffic Control Devices	Detail	Actual	Actual	Actual	Budget	Budget
01-00-434-245	Traffic Control Devices <i>Traffic control devices consist of parts, materials and outside contracts to maintain traffic signals including electricity.</i>		\$51,857	\$34,701	23,953	23,000	23,000
	Electricity for Intersection Lights	12,000					
	Intersection Light Repairs	10,000					
	Other	1,000					
01-00-434-246	Signage <i>Traffic control signage on Borough roadways.</i>		-	-	13,256	25,000	18,000
01-00-434-247	Intersection Line and Arrow Painting <i>Traffic control line and arrow painting on Borough roadways.</i>		-	-	15,670	17,500	17,500
01-00-434-248	Street Line Painting <i>Traffic control street line painting on Borough roadways.</i>		-	-	14,110	18,000	18,000
01-00-434-249	School Zone Lights and Crosswalks <i>Traffic control for school zones.</i>		-	-	1,581	1,600	1,600
01-00-434-361	Street Light Electricity <i>Electricity for borough's street lights.</i>		277,929	270,855	273,680	273,600	277,200
	<b>Budget Total Traffic Control</b>		<b>\$329,786</b>	<b>\$305,556</b>	<b>\$342,250</b>	<b>\$358,700</b>	<b>\$355,300</b>
			<b>Percentage Increase over 2017 Budget</b>				<b>-0.95%</b>

## **Department: Public Works Maintenance - {Dept. No. 439}**

### Description and Responsibilities:

The Borough provides the service of three full-time mechanics to provide the necessary maintenance and repairs on all Borough vehicles and equipment. A program of routine maintenance as well as limited repair is undertaken as well as contracting with large-service providers for major repair jobs.

### 2017 Accomplishments

1. Continue the maintenance process on all vehicles and equipment. This allowed for less breakdowns and a cost savings when compared to previous budget years.
2. Purchased some additional equipment to make the job more efficient for the mechanics.

### 2018 Goals

1. Create a policy and procedures manual for the department.
2. Enhance personnel skill levels through training.
3. Research for ways to be more efficient in maintaining and repairing vehicles and equipment.
4. Maintain our fleet turnover manual.

### 2018 Budget Highlights

1. Maintain funding levels for all aspects of the fleet maintenance due to additional maintenance responsibilities. In addition to community growth, and the increase in the number and type of repairs for police and public works fleets.

### Staffing Levels

	2014	2015	2016	2017	2018
No. of Full Time Employees	2	2	2	3	2
No. of Part Time Employees	0	0	0	0	0

**Borough of Plum  
2018 Budget - General Fund**

		FY 18	FY 14	FY 15	FY 16	FY 17	FY 18
01-00-439-000	Public Works Maintenance	Detail	Actual	Actual	Actual	Budget	Budget
01-00-439-100	Salaries - Maintenance <i>2 full-time employees</i>		\$111,951	\$92,673	\$153,231	\$173,711	\$98,114
01-00-439-102	Sick Time Benefits <i>All unused sick days can be sold back at one hundred percent (100%) of employee regular rate of pay.</i>		0	0	0	0	0
01-00-439-103	Overtime <i>Overtime worked by public works employees covered under the CBA.</i>		8,832	7,806	5,071	15,735	4,254
01-00-439-130	Contract Maintenance Support <i>Maintenance support</i>		0	0	0	2,100	2,100
	Three Rivers Power Fluid - Lift Maintenance and Inspections	2,500					
	Other	2,100					
01-00-439-154	Life Insurance/LTD <i>Life insurance and LTD for all full-time mechanics. Mutual of Omaha</i>		754	498	873	1,162	580
01-00-439-156	Health & Hospitalization <i>Medical insurance for all full-time employees.</i>		34,236	24,159	34,810	56,157	35,518
01-00-439-157	Dental and Vision <i>Dental and vision insurance for all full-time employees.</i>		1,512	1,404	1,560	2,196	1,430
01-00-439-160	Pension <i>The employer contribution is based on CBA for all full-time employees or \$194/wk.</i>		15,620	9,885	16,286	26,052	12,410
01-00-439-161	FICA/Medicare <i>The employer share of FICA/Medicare is based on 7.65% of salaries/wages.</i>		8,667	7,475	11,589	14,493	7,831
01-00-439-162	Unemployment Compensation <i>The employer contribution is 5.66% of the first \$9,750 earned for all personnel.</i>		1,067	1,188	1,075	1,656	1,104
01-00-439-250	Vehicle Parts <i>Vehicle parts for borough's fleet.</i>		51,283	39,116	27,539	40,000	40,000

**Borough of Plum  
2018 Budget - General Fund**

		FY 18	FY 14	FY 15	FY 16	FY 17	FY 18
01-00-439-000	Public Works Maintenance	Detail	Actual	Actual	Actual	Budget	Budget
01-00-439-251	Equipment Parts <i>Parts for the borough's miscellaneous equipment.</i>		20,526	16,831	30,378	30,000	35,000
01-00-439-260	Small Tools <i>Purchase of miscellaneous small tools.</i>		7,439	5,914	5,536	5,800	5,200
	<i>Employee Tool Allowance @ \$600/each</i>	1,200					
	<i>Other</i>	4,000					
01-00-439-300	General Expenses <i>Miscellaneous expenditures.</i>		4,945	10,386	8,587	10,000	11,000
01-00-439-321	Internet <i>Internet expenses</i>		71	110	239	100	300
01-00-439-330	Fuel <i>Fuel for Public Works vehicles.</i>		150,885	89,455	67,458	90,810	107,990
01-00-439-331	Lubricants <i>Lubricants for borough vehicles.</i>		11,854	8,650	5,814	11,000	12,650
01-00-439-375	Tires <i>Tires for borough vehicles and equipment</i>		26,763	37,729	29,708	36,000	37,800
	<i>Vehicles</i>	26,250					
	<i>Equipment</i>	11,550					
01-00-439-384	Contracted Maintenance Repairs <i>Outside contracted services vehicles and equipment</i>		37,586	47,179	57,368	53,000	55,650
	<i>Vehicles</i>	48,300					
	<i>Equipment</i>	7,350					
	<b>Budget Total Public Works Maintenance</b>		<b>\$493,991</b>	<b>\$400,458</b>	<b>\$457,122</b>	<b>\$569,972</b>	<b>\$468,931</b>
			<b>Percentage Increase over 2017 Budget</b>				<b>-17.73%</b>



## **Department: Recreation - {Dept. No. 452}**

### Description and Responsibilities:

The Borough is responsible for the maintenance and improvements to Larry Mills Park, Renton Community Park, Plum Athletic Complex and Logan Ferry Community Park. Responsibilities include grass cutting, playgrounds, ball fields, restrooms, and miscellaneous park maintenance.

### 2017 Accomplishments

1. Installed new dugouts and backstops at Plum Creek Park.
2. Plum Soccer Tournament and Community Days Events were held.
3. Installed new asphalt areas new the bleachers at Plum Creek park.
4. Maintained a great turf program throughout all the fields.
5. Christmas at Plum Creek event was held.

### 2018 Goals

1. Repair and paint pavilions at the Plum Sports Complex.
2. Move forward with our turf program and continue building better facilities for our children.
3. Install 2 new dugouts at the Plum Baseball/softball complex.
4. Build our recreation department.

### 2018 Budget Highlights

1. Funding for improved playing surfaces at all athletic fields
2. Funding for regular maintenance at all Borough parks.

**Borough of Plum  
2018 Budget - General Fund**

		FY 18	FY 14	FY 15	FY 16	FY 17	FY 18
01-00-452-000	Recreation	Detail	Actual	Actual	Actual	Budget	Budget
01-00-452-100	Salaries - Parks & Recreation <i>Seasonal employee wages</i>		\$118,101	\$131,889	\$175,039	\$172,277	\$214,993
01-00-452-102	Sick Time Benefits <i>All unused sick days can be sold back at one hundred percent (100%) of employee regular rate of pay.</i>		0	0	0	0	0
01-00-452-103	Overtime <i>Overtime worked by public works employees covered under the CBA.</i>		3,772	0	0	2,000	2,000
01-00-452-115	Part Time Summer Help <i>Summer laborers</i>	31,680	0	18,007	35,328	29,040	31,680
01-00-452-154	Life Insurance/LTD <i>Life insurance and LTD for for full-time employees. Mutual of Omaha</i>		848	841	1,216	1,219	1,501
01-00-452-156	Health & Hospitalization <i>Medical insurance for full-time employees.</i>		31,579	32,701	50,948	43,246	63,099
01-00-452-157	Dental and Vision <i>Dental and vision insurance for full-time employees.</i>		1,751	1,732	2,486	2,252	2,847
01-00-452-160	Pension <i>The employer contribution is based on CBA for all full-time employees or \$194/wk.</i>		17,362	17,861	25,547	26,722	36,474
01-00-452-161	FICA/Medicare <i>The employer share of FICA/Medicare is based on 7.65% of salaries/wages .</i>		9,070	11,464	16,093	15,401	18,870
01-00-452-162	Unemployment Compensation <i>The employer contribution is 5.66% of the first \$9,750 earned for all personnel.</i>		0	2,193	2,746	3,342	3,891
01-00-452-211	General Expenses - Parks <i>Miscellaneous supplies for borough owned parks.</i>		-	-	-	8,500	5,000
01-00-452-212	Small Tools - Parks <i>Small tool specifically for borough owned parks.</i>		-	-	-	3,000	3,000

**Borough of Plum  
2018 Budget - General Fund**

		FY 18	FY 14	FY 15	FY 16	FY 17	FY 18
01-00-452-000	Recreation	Detail	Actual	Actual	Actual	Budget	Budget
01-00-452-215	General Expenses - Larry Mills Park <i>Material and supplies, facility repairs, restroom maintenance, and major upgrade/repairs to borough owned parks.</i>		5,416	16,526	22,514	22,790	23,610
	Playground materials	700					
	Miscellaneous	3,500					
	SOD replacement on fields	3,000					
	MVP Conditioner	3,000					
	Turf Program	13,410					
01-00-452-216	General Expenses - Renton Park <i>Material and supplies, facility repairs, restroom maintenance, and major upgrade/repairs to borough owned parks.</i>		858	353	1,003	1,000	7,000
	Basket ball Court Repair	5,000					
	Playground Mulch	1,000					
	Miscellaneous	1,000					
01-00-452-217	General Expenses - Renton Ball Field <i>Material and supplies, facility repairs, restroom maintenance, and major upgrade/repairs to borough owned parks.</i>		101	1,298	569	9,220	5,452
	Infield Mix	1,500					
	Miscellaneous	1,400					
	Turf Program	2,552					
01-00-452-218	General Expenses - Borough Baseball Fields <i>Material and supplies, facility repairs, restroom maintenance, and major upgrade/repairs to borough owned baseball fields.</i>		11,892	16,516	38,097	21,900	23,800
	Infield Mix	4,000					
	Fence Repairs	3,000					
	Field Conditioner	2,400					
	Utilities	1,500					
	Miscellaneous	3,000					
	Pavillion Repairs	1,500					
	Trout For Fishing	1,800					
	Turf Program	6,600					

**Borough of Plum  
2018 Budget - General Fund**

		FY 18	FY 14	FY 15	FY 16	FY 17	FY 18
01-00-452-000	Recreation	Detail	Actual	Actual	Actual	Budget	Budget
01-00-452-219	General Expenses - Logan Ferry Park <i>Material and supplies, facility repairs, restroom maintenance, and major upgrade/repairs to borough owned parks.</i> Miscellaneous		729	36	1,300	6,000	3,000
		3,000					
01-00-452-220	General Expenses - Borough Football Field <i>Material and supplies, facility repairs, restroom maintenance, and major upgrade/repairs to borough owned parks.</i> Turf Program Miscellaneous		5,020	12,133	8,755	6,990	5,289
		3,289					
		2,000					
01-00-452-321	Communication Services <i>Internet service for security cameras.</i>		-	1,598	1,290	1,400	1,300
01-00-452-361	Electricity <i>Electricity costs at borough owned parks.</i>		7,957	9,042	8,981	8,800	9,000
01-00-452-451	Contracted Services - Recreation <i>Contracted services performed at borough parks.</i>		0	0	0	0	0
01-00-452-454	Contracted Services - Larry Mills Park <i>Contracted services performed at the Larry Mills Park.</i> Electrical Miscellaneous		10,136	1,953	6,699	11,000	19,000
		15,000					
		4,000					
01-00-452-455	Contracted Services - Renton Park <i>Contracted services performed at Renton Park.</i> Sign Planter Sign Miscellaneous		1,520	0	0	500	5,100
		2,800					
		1,800					
		500					
01-00-452-456	Contracted Services - Renton Ball Field <i>Contracted services performed at Renton Ball Field.</i> Miscellaneous		685	707	740	2,250	1,000
		1,000					

**Borough of Plum  
2018 Budget - General Fund**

		FY 18	FY 14	FY 15	FY 16	FY 17	FY 18	
01-00-452-000	Recreation	Detail	Actual	Actual	Actual	Budget	Budget	
01-00-452-457	Contracted Services - Borough Baseball Fields		32,416	13,600	16,635	15,700	23,450	
	<i>Contracted services performed at Borough Baseball Fields.</i>							
	Fencing - Field #6 Along Ross Hollow Road	5,000						
	Port-a-John Rental	2,750						
	In-Field Repairs	3,200						
	Field 1 & 3 Outfield Repairs	10,000						
	Miscellaneous	2,500						
01-00-452-458	Contracted Services - Logans Ferry Park		0	0	0	1,500	1,500	
	<i>Contracted services performed at Logan Ferry Park.</i>							
	Miscellaneous	1,500						
		-						
01-00-452-459	Contracted Services - Borough Football Fields		10,405	15,231	2,790	1,500	1,500	
	<i>Contracted services performed at Borough Football Fields</i>							
	Miscellaneous	1,500						
01-00-452-740	Purchase/Lease Major Equipment		0	4,284	0	0	0	
	<i>Purchase/Lease Major Equipment</i>							
	<b>Budget Total Recreation</b>		<b>\$269,618</b>	<b>\$309,965</b>	<b>\$418,776</b>	<b>\$417,549</b>	<b>\$513,356</b>	
			<b>Percentage Increase over 2017 Budget</b>					<b>22.95%</b>

## **Department: Community Support - {Dept. No. 458}**

### Description and Responsibilities:

The Borough provides subsidies to the Community Center, Community Library and Community Days. The Community Center and Library operate as independent organizations, which are governed by a Board of Directors.

Plum Borough Community Library - The library occupies a 10,000+ square foot building which includes resources and seating for adults, young adults, a separate children's room and community meeting room. The library houses over 40,000 items, including print material, audio books, periodicals, and movies, as well as access to public computers. Their mission is to provide the residents of Plum Borough with free and equal access to all library materials and services.

Plum Borough Community Center – The Community Center was established in 1980 to serve the seniors in the Plum community. The Center is the only place to go for all social service information and currently serves about 100 seniors per day. Services include information and referral, benefits counseling, hot lunches or home delivered meals, education, wellness, fitness and recreational programs.

Plum Community Days – The Plum Community Festival is a free fun-filled time with live entertainment, fireworks, food, games and attracts over 11,000 attendees from Plum, Penn Hills and the Monroeville areas.

### 2017 Accomplishments

1. Community Center
  - a. Center membership increase by over 16%.
  - b. Achieved 100% success in Allegheny County's Performance Based Contracting program.
  - c. Earned \$12,672 from participation in Subaru's Share the Love program for Meals on Wheels program.
  - d. Provided seniors with tax returns, benefit assistance, PAT bus passes and ACCESS transportation.
2. Community Library
  - a. Increased collaboration with other Plum non-profit organizations for the betterment of the community.
  - b. Provided continuity of Children's serviced during the transition in Children's library staff.
  - c. Provided updated print and electronic library resources.
  - d. Continued to be a relevant venue for educational, recreational, and social activities in the community.
3. Community Days

- a. The Plum community Festival is a two-day event filled with fund, food and entertainment.
- b. Provided assistance both pre and post event. This included preparing the park grounds with mowing, electrical and plumbing repairs; access road and parking areas maintenance; installing safety fencing; sanitation supplies; and tent set-up.
- c. Added a second stage for additional entertainment.

## 2018 Goals

1. Community Center
  - a. Continue to increase participation in the Center and its programs.
  - b. Obtain contracts with the three (3) Community Health Choices insurance companies to provide home delivered meals to Pennsylvania Medicaid consumers beginning 1/1/18.
  - c. Complete the Center's Strategic Plan.
  - d. Begin a private pay Meals on Wheels program with online capabilities to piggy back the current program.
2. Community Library
  - a. Offer new types of adult programs, focusing on musical performances and technology education.
  - b. Inspect, evaluate and replace worn copies of classic and popular children's titles with updated editions as budget permits.
  - c. Continue to be a relevant venue for educational, recreational, and social activities in the community.
3. Community Days
  - a. To continue to bring the community together, and fill both stages with a variety of entertainment to attract young and old.

## 2018 Budget Highlights

1. The Community Center is budgeting for a .3% decrease in expenditures, 1.0% decrease in revenues, and a deficit of \$446 is projected. The Borough is maintaining support at the 2017 level of \$50,000.
2. Minimal changes occurred with the 2018 Library budget when compared to 2017. Funding to the library remains consistent with the 2017 amount of \$95,620.
3. Borough contributions towards Community Days for 2018 are budgeted at \$24,000, which represent an increase of \$1,000.

**Borough of Plum  
2018 Budget - General Fund**

		FY 18	FY 14	FY 15	FY 16	FY 17	FY 18
01-00-458-000	Community Support	Detail	Actual	Actual	Actual	Budget	Budget
01-00-458-311	Auditing Services <i>Annual required independent audit</i>		\$0	\$0	\$0	\$0	\$7,000
01-00-458-321	Telephone <i>Telephone expenses at Community Center</i>		2,871	1,832	1,855	1,900	1,900
01-00-458-323	Internet <i>Internet expenses at Community Center</i>		-	934	1,069	1,150	1,400
01-00-458-540	Community Center Stipend <i>Borough contributions made to the Community Center.</i>		50,031	50,000	50,000	50,000	50,000
01-00-458-541	Community Center Bldg. Maintenance <i>Maintenance costs at the Community Center.</i>		3,511	7,843	9,754	10,500	11,400
	Landscaping	2,500					
	HVAC	1,400					
	Insect Control	500					
	Miscellaneous	7,000					
01-00-458-543	Library <i>Borough contributions made to the community library.</i>		95,620	95,620	95,620	95,620	95,620
01-00-458-544	Community Days <i>Borough contributions made to community days.</i>		17,655	18,394	22,143	23,000	24,000
	Fireworks	10,000					
	Electrical	8,000					
	Miscellaneous	6,000					
01-00-458-545	Other Community Support <i>Other Borough contributions towards community.</i>		0	0	0	5,000	5,000
<b>Budget Total Community Support</b>			<b>\$169,688</b>	<b>\$174,623</b>	<b>\$180,441</b>	<b>\$187,170</b>	<b>\$196,320</b>
<b>Percentage Increase over 2017 Budget</b>							<b>4.89%</b>





**Borough of Plum  
2018 Budget - General Fund**

		FY 18	FY 14	FY 15	FY 16	FY 17	FY 18
01-00-492-000	Transfers	Detail	Actual	Actual	Actual	Budget	Budget
01-00-492-300	Transfer To Fire Fund <i>Transfer from the General Fund to maintain a positive fund balance in the Fire Fund.</i>		\$0	\$75,000	-	-	-
01-00-492-301	Transfer To Debt Service Fund <i>Transfer from the General Fund to the Debt Service Fund.</i>		11,250	15,000	15,000	0	0
01-00-492-302	Transfer To Street Improvement Fund <i>Transfer from the General Fund to the Street Improvement Fund.</i>		325,000	0	0	0	0
01-00-492-303	Transfer To Capital Improvement Fund <i>Transfer from the General Fund to the Capital Improvement Fund.</i>		410,000	0	450,000	0	0
<b>Budget Total Traffic Control</b>			<b>\$746,250</b>	<b>\$90,000</b>	<b>\$465,000</b>	<b>\$0</b>	<b>\$0</b>
						<b>Percentage Increase over 2017 Budget</b>	<b>#DIV/0!</b>

*Borough of Plum*  
*2018*

*Other Funds*

*Budgets*

## **Fire Fund**

### Description and Responsibilities:

The Fire Fund receives 8.12% of the 4.78 mills of real estate tax collections to support various volunteer fire companies within the Borough of Plum. The fund provides financial resources for fuel, tires, accident insurance, worker's compensation, hydrant and water service, and debt payments associated with the purchase of major equipment.

### 2017 Accomplishments

1. The Borough funded fire truck loans for all volunteer fire companies.
  - a. Paid interest expense pertaining to VFD loans and bond in the amount of \$19,219.
  - b. Paid principal payments pertaining to VFD loans and bond in the amount of \$107,744.

### 2018 Goals

1. Timely payment of monthly Volunteer Fire Department subsidies.
2. Develop a plan to maintain fund balance for the long term.

### 2018 Budget Highlights

1. Loan and bond interest expense in the amount of \$45,428.
2. Loan and bond principal payments in the amount of \$163,796.
3. Provide VFD subsidy payments totaling 165,500.

## 2018 Budget - Fire Protection Fund

		FY 14	FY 15	FY 16	FY 17	FY 18
		Actual	Actual	Actual	Estimated	Budget
<b>03-00-411-00</b>						
<b>Account No.</b>	<b>Description</b>					
	Prior Year Carryforward	\$ 154,387	\$ 73,616	\$ 113,042	\$ 146,710	\$ 266,351
03-00-301-100	Current Year Real Estate	372,455	479,110	490,948	561,851	567,397
03-00-301-200	Prior Years Real Estate	17,093	12,618	11,197	10,552	10,633
03-00-301-300	Delinquent Years Real Estate	6,825	5,431	10,471	6,088	6,088
03-00-301-400	Penalty and Interest Real Estate	2,787	2,736	5,296	2,841	2,760
03-00-340-100	Interest	9	1	-	-	-
03-00-355-080	Other Contribution	-	15,000	15,000	15,000	15,000
03-00-355-070	Foreign Fire Insurance	151,499	154,895	154,440	141,172	155,000
03-00-392-010	Transfer From General Fund	-	75,000	-	-	-
	<b>Available Funds</b>	<b>\$ 705,055</b>	<b>\$ 818,407</b>	<b>\$ 800,394</b>	<b>\$ 884,214</b>	<b>\$ 1,023,229</b>
03-00-411-133	Insurance	\$ -	-	\$ -	\$ 8,000	\$ 9,239
	<i>Vehicle insurance reimbursements.</i>					
03-00-411-232	Fuel	7,170	4,293	5,427	5,600	6,000
	<i>Fuel for all fire department vehicles.</i>					
03-00-411-251	Tires	6,257	4,151	3,564	10,000	8,625
	<i>Tires for fire department vehicles.</i>					
03-00-411-300	Miscellaneous	2,209	-	-	651	1,000
03-00-411-310	Training	-	-	-	-	-
03-00-411-320	Property Tax Refund	-	3,585	1,163	800	974
03-00-411-330	Transfer to Debt Service Fund	-	15,000	15,000	15,000	15,000
03-00-411-352	Accident Insurance	31,068	34,936	34,177	34,177	36,000
	<i>Fire department insurance.</i>					
03-00-411-354	Workers Compensation	42,148	55,132	48,702	45,000	47,250
	<i>Workers compensation for fire department volunteers</i>					
03-00-411-363	Hydrant and Water Service	65,082	66,024	71,109	65,000	67,000
03-00-411-520	Loan Principal Payment	145,652	151,884	106,097	82,744	138,796
	<i>Loans for the purchase of fire department vehicles.</i>					

## 2018 Budget - Fire Protection Fund

03-00-411-00		FY 14 Actual	FY 15 Actual	FY 16 Actual	FY 17 Estimated	FY 18 Budget
<b>Account No.</b>	<b>Description</b>					
03-00-411-521	General Obligation Bond Principal - Series 2013 <i>Principal payment on 2013 Bonds</i>	-	25,000	25,000	-	-
03-00-411-522	General Obligation Bond Principal - Series 2016 <i>Principal payment on 2016 Bonds</i>	-	-	-	25,000	25,000
03-00-411-540	Municipal Contribution <i>General contributions to fire departments.</i>	155,952	160,631	165,500	165,500	165,500
03-00-411-541	Foreign Fire Insurance <i>Fire department insurance.</i>	151,499	154,895	154,440	141,172	155,000
03-00-411-740	Major Equipment <i>Purchase of fire department equipment.</i>	-	-	-	-	-
03-00-411-742	Interest Expense Loans <i>Loans for the purchase of fire department vehicles.</i>	24,402	18,159	12,167	8,381	35,059
03-00-411-743	General Obligation Bond Interest - Series 2013 <i>Interest payments on 2013 Bonds</i>	-	11,675	5,794	-	-
03-00-411-744	General Obligation Bond Interest - Series 2016 <i>Interest payments on 2016 Bonds</i>	-	-	5,544	10,838	10,369
	<b>Expenditures</b>	<b>\$ 631,439</b>	<b>\$ 705,365</b>	<b>\$ 653,684</b>	<b>\$ 617,863</b>	<b>\$ 720,812</b>
	<b>Annual Surplus/(Deficit)</b>	<b>\$ (80,771)</b>	<b>\$ 39,426</b>	<b>\$ 33,668</b>	<b>\$ 119,641</b>	<b>\$ 36,066</b>
	<b>Fund Balance</b>	<b>\$ 73,616</b>	<b>\$ 113,042</b>	<b>\$ 146,710</b>	<b>\$ 266,351</b>	<b>\$ 302,417</b>

## **Street Improvement Fund**

### Description and Responsibilities:

The Street Improvement Fund receives 13.49% of the 4.78 mills of real estate tax collections to support various street improvements within the Borough of Plum. The fund potentially provides financial resources for road construction, guide rail replacement, or winter maintenance products.

### 2017 Accomplishments

1. The timely payment of bond obligations.
2. Funded road construction totaling \$400,000, and paved approximately nine miles of roads.

### 2018 Goals

1. Continue to improve the roads through selected paving of the most deteriorated roadways.
2. Fund the timely payments associated with the Borough's outstanding bonds.

### 2018 Budget Highlights

1. Maintain fund balance of approximately \$200,000.
2. Allocated \$400,000 for new paving projects associated with Borough owned streets.

**Borough of Plum**  
**2018 Budget - Street Improvement Fund**

		<b>FY 18</b>	<b>FY 14</b>	<b>FY 15</b>	<b>FY 16</b>	<b>FY 17</b>	<b>FY 18</b>				
		<b>Detail</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Estimated</b>	<b>Budget</b>				
<b>04-00-000-00</b>											
<b>Account No.</b>	<b>Description</b>										
	Prior Year Carryforward	\$	529,190	\$	750,452	\$	428,159	\$	215,860	\$	232,899
04-00-301-100	Current Year Real Estate		719,618		815,015		836,055		1,031,017		943,261
04-00-301-200	Prior Years Real Estate		33,072		21,464		19,048		19,364		17,677
04-00-301-300	Delinquent Years Real Estate		13,206		9,239		17,812		11,171		10,121
04-00-301-400	Penalty and Interest Real Estate		5,392		4,655		9,009		5,213		4,588
04-00-340-100	Interest		61		56		320		100		200
04-00-392-010	Transfer From General Fund		325,000		-		-		-		-
04-00-393-000	Other		-		-		-		-		-
	<b>Available Funds</b>	<b>\$</b>	<b>1,625,539</b>	<b>\$</b>	<b>1,600,881</b>	<b>\$</b>	<b>1,310,403</b>	<b>\$</b>	<b>1,282,725</b>	<b>\$</b>	<b>1,208,746</b>
04-00-431-100	Salaries - Highway <i>Allocation of varying full-time PW admin. employees</i>	\$	-	\$	206,857	\$	127,500	\$	167,000	\$	193,294
04-00-431-102	Sick Time Benefits <i>All unused sick days can be sold back at one hundred percent (100%) of employee regular rate of pay.</i>		-		-		-		-		-
04-00-431-103	Overtime <i>Overtime worked by public works employees covered under the CBA.</i>		-		-		-		-		-
04-00-431-154	Life Insurance/LTD <i>Allocated life insurance and LTD for PW employees. Mutual of Omaha</i>		-		1,285		943		1,200		1,304
04-00-431-156	Health & Hospitalization <i>Allocated medical insurance for PW employees.</i>		-		52,447		35,012		46,000		53,148
04-00-431-157	Dental and Vision <i>Allocated dental and vision insurance PW employees.</i>		-		2,636		1,749		2,178		2,444
04-00-431-160	Pension <i>The employer contribution is based on CBA for all full-time employees or \$194/wk.</i>		-		26,875		19,490		25,800		31,773



**Borough of Plum**  
**2018 Budget - Street Improvement Fund**

		<b>FY 18 Detail</b>	<b>FY 14 Actual</b>	<b>FY 15 Actual</b>	<b>FY 16 Actual</b>	<b>FY 17 Estimated</b>	<b>FY 18 Budget</b>
<b>04-00-000-00</b>							
<b>Account No.</b>	<b>Description</b>						
04-00-431-161	FICA/Medicare <i>The employer share of FICA/Medicare is based on 7.65% of salaries/wages.</i>		-	15,825	9,754	12,800	14,787
04-00-431-162	Unemployment Compensation <i>The employer contribution is 5.66% of the first \$9,750 earned for all personnel.</i>		-	2,273	1,876	1,780	1,942
04-00-431-163	Worker's Compensation <i>Allocated worker's compensation for public works employees.</i>		-	13,590	11,232	11,848	12,476
04-00-432-245	Winter Maintenance Services <i>For bulk salt and anti-skid purchases Salt - 0 Tons @ \$69.29/Ton</i>		159,955	249,969	81,924	0	0
04-00-439-300	Miscellaneous		3,875	-	-	-	500
04-00-439-350	Property Tax Refunds		-	6,100	1,979	1,200	1,619
04-00-439-720	Storm Water Study <i>Study of the borough's storm water system.</i>		-	-	-	-	-
04-00-439-723	Road Construction <i>Improvements to the roadways. Paving - Prior Year Projects Paving - CurrentYear Projects</i>			479,669	369,445	400,000	400,000
			-				
		400,000					
04-00-439-724	Road Maintenance <i>General roadway maintenance.</i>		-	-	-	50,000	50,000
04-00-439-727	Guide Rail Replacement		1,141	1,100	24,640	20,000	10,000
04-00-439-728	Drainage		-	-	-	-	-

**Borough of Plum**  
**2018 Budget - Street Improvement Fund**

		<b>FY 18 Detail</b>	<b>FY 14 Actual</b>	<b>FY 15 Actual</b>	<b>FY 16 Actual</b>	<b>FY 17 Estimated</b>	<b>FY 18 Budget</b>
<b>04-00-000-00</b>							
<b>Account No.</b>	<b>Description</b>						
04-00-439-729	Storm Water Projects						
	<i>Storm water system repairs/maintenance.</i>						
	Various Projects (In-house)		130,447	-	-		
	Contracted		-	24,304	222,718	82,102	-
	2017 Contracted	-					
04-00-439-745	Interest Expense/Bank Fee		-	-	31	50	50
04-00-471-100	Series 2010B Bonds Interest Payment		-	55,628	-	-	-
04-00-471-200	Series 2010B Bonds Principal Payment		-	58,750	-	-	-
04-00-472-100	Series 2010A Bonds Principal Payment		-	-	-	-	-
04-00-472-200	Series 2010A Bonds Interest Payment		-	-	-	-	-
04-00-473-100	Series 2013 Bond Interest Payment		100,000	33,163	17,293	267	88
04-00-473-200	Series 2013 Bond Principal Payment		-	9,180	5,845	9,185	10,020
04-00-474-100	Series 2014 Bonds Interest Payment		-	36,245	91,741	81,365	32,458
04-00-474-200	Series 2014 Bonds Principal Payment		-	7,050	8,225	18,601	67,508
04-00-475-100	Series A 2015 Bonds Interest Payment		-	-	23,963	43,800	88,588
04-00-475-200	Series A 2015 Bonds Principal Payment		-	-	64,625	44,788	-
04-00-476-100	Series A 2016 Bonds Interest Payment		-	-	16,768	25,271	25,164
04-00-476-200	Series A 2016 Bonds Principal Payment		-	-	-	4,591	4,575
	<b>Expenditures</b>		<b>\$ 875,087</b>	<b>\$ 1,172,722</b>	<b>\$ 1,094,543</b>	<b>\$ 1,049,826</b>	<b>\$ 1,001,738</b>
	<b>Annual Surplus/(Deficit)</b>		<b>\$ 221,262</b>	<b>\$ (322,293)</b>	<b>\$ (212,299)</b>	<b>\$ 17,039</b>	<b>\$ (25,891)</b>
	<b>Fund Balance</b>		<b>\$ 750,452</b>	<b>\$ 428,159</b>	<b>\$ 215,860</b>	<b>\$ 232,899</b>	<b>\$ 207,008</b>

## **Flood Mitigation Fund**

### Description and Responsibilities:

The Flood Mitigation Fund derives its revenue from fees paid by all property owners with a property containing any structure over 200 square feet. The fee is based upon the type of structure that resides on the property. The Flood Mitigation Fee provides a dedicated funding source to flood mitigation projects which will be used in both a proactive and reactive fashion.

### 2017 Accomplishments

1. Repaired over 160 storm water inlets to assist us in conforming to MS-4 standards.
2. Installed over 1500 feet of piping due to structural failure of antiquated storm water systems.
3. Worked with the engineering firm, and prepared for the Short Street slide repair project that will be completed in 2018.
4. Public Works staff completed miscellaneous projects as deemed necessary.

### 2018 Goals

1. As an ongoing responsibility, the Public Works department will correct storm water issues that do not require outside contractor assistance.
2. Upgrade the Borough retention ponds to DEP specifications.

### 2018 Budget Highlights

1. Complete Short Street Slide Repair Project.
2. Continue to comply with DEP MS4 program for storm water discharges and monitoring.
3. Preliminary design of Oakmont East storm water project.

**Borough of Plum  
2018 Budget - Flood Mitigation Fund**

		FY 18	FY 14	FY 15	FY 16	FY 17	FY 18
		Detail	NA	Actual	Actual	Estimated	Budget
<b>05-00-000-00</b>							
<b>Account No.</b>	<b>Description</b>						
	Prior Year Carryforward	\$	-	\$ -	\$ (1,468)	\$ 109,594	\$ 231,811
05-00-383-100	Flood Mitigation Fee		-	677,755	699,746	695,000	680,000
	<b>Available Funds</b>	\$	-	\$ 677,755	\$ 698,278	\$ 804,594	\$ 911,811
05-00-431-100	Salaries - Highway <i>Allocation of varying full-time PW admin. employees</i>	\$	-	\$ 161,846	\$ 207,676	\$ 224,102	\$ 231,270
05-00-431-102	Sick Time Benefits <i>All unused sick days can be sold back at one hundred percent (100%) of employee regular rate of pay.</i>		-	-	-	-	-
05-00-431-103	Overtime <i>Overtime worked by public works employees covered under the CBA.</i>		-	-	-	-	-
05-00-431-154	Life Insurance/LTD <i>Allocated Life insurance and LTD for PW employees. Mutual of Omaha</i>		-	1,008	1,486	1,584	1,555
05-00-431-156	Health & Hospitalization <i>Allocated medical insurance for PW employees.</i>		-	42,831	58,524	60,245	60,963
05-00-431-157	Dental and Vision <i>Allocated dental and vision insurance PW employees.</i>		-	2,072	2,859	2,670	2,916
05-00-431-160	Pension <i>The employer contribution is based on CBA for all full-time employees or \$194/wk.</i>		-	21,133	29,710	34,732	38,351
05-00-431-161	FICA/Medicare <i>The employer share of FICA/Medicare is based on 7.65% of salaries/wages.</i>		-	12,381	15,887	17,144	17,692
05-00-431-162	Unemployment Compensation <i>The employer contribution is 5.66% of the first \$9,750 earned for all personnel.</i>		-	2,311	2,635	2,206	2,290
05-00-431-163	Worker's Compensation <i>Allocated worker's compensation for public works employees.</i>		-	13,820	15,779	14,600	14,927
05-00-446-200	Materials and Supplies <i>Materials and supplies for storm projects.</i>		-	116,424	115,918	120,000	150,000

**Borough of Plum  
2018 Budget - Flood Mitigation Fund**

		FY 18	FY 14	FY 15	FY 16	FY 17	FY 18
05-00-000-00		Detail	NA	Actual	Actual	Estimated	Budget
<b>Account No.</b>	<b>Description</b>						
05-00-446-245	Maintenance/Repair Streets <i>Maintenance/repairs of streets from storm water projects</i>		-	28,520	25,498	29,000	40,000
05-00-446-300	Miscellaneous <i>Miscellaneous expenses</i>		-	-	1,581	500	2,500
05-00-446-310	Professional Services <i>Third party services.</i>		-	-	-	3,500	5,000
05-00-446-313	Engineering General Engineering Oakmont East Design MS-4 Permitting	34,000 40,000 26,000	-	34,751	61,868	50,000	100,000
05-00-446-318	Inlet Jetting Jetting of inlets		-	-	-	2,500	2,500
05-00-446-319	Inspections Inspection of inlets/ponds/piping		-	-	-	-	-
05-00-446-384	Contracted Services Short Street Slide Repair Other	135,000 -	-	242,126	48,965	10,000	135,000
05-00-446-745	Interest Expense - Short Term Loan		-	-	298	-	-
	<b>Expenditures</b>		\$ -	\$ 679,223	\$ 588,684	\$ 572,783	\$ 804,964
	<b>Annual Surplus/(Deficit)</b>		\$ -	\$ (1,468)	\$ 111,062	\$ 122,217	\$ (124,964)
	<b>Fund Balance</b>		\$ -	\$ (1,468)	\$ 109,594	\$ 231,811	\$ 106,847

## **Emergency Medical Services Fund**

### Description and Responsibilities:

The Emergency Services Fund receives 7.029% of the 4.78 mills of real estate tax collections. This fund provides revenues to partially offset costs incurred by Plum's EMS. The mission of Plum EMS is to provide emergency ambulance service to the Borough of Plum, and has been since 1991. Plum EMS presently has 50 full-time, part-time, and casual employees and operates four ambulances, a wheelchair van, a squad/command vehicle and a supervisor's vehicle.

### 2017 Accomplishments

1. This is a new fund created by the Borough in 2017.
2. Provided additional funding to reduce the reliance on the yearly subscription drive.

### 2018 Goals

1. Provide administrative and financial assistance to the Borough's EMS.

### 2018 Budget Highlights

1. Allocate a portion of real estate tax collections to the EMS to fund the following:
  - a. Fuel
  - b. Copier Lease
  - c. EMS Stipend
  - d. Capital Leases

**Borough of Plum  
2018 Budget - EMS Fund**

		<b>FY 18 Detail</b>	<b>FY 14 Actual</b>	<b>FY 15 Actual</b>	<b>FY 16 Actual</b>	<b>FY 17 Estimated</b>	<b>FY 18 Budget</b>
<b>06-00-000-00</b>							
<b>Account No.</b>	<b>Description</b>						
	Prior Year Carryforward		\$ -	\$ -	\$ -	\$ -	\$ 22,699
06-00-301-100	Current Year Real Estate		-	-	-	486,540	491,343
06-00-301-200	Prior Years Real Estate		-	-	-	9,138	9,208
06-00-301-300	Delinquent Years Real Estate		-	-	-	5,272	5,272
06-00-301-400	Penalty and Interest Real Estate		-	-	-	2,460	2,390
06-00-340-100	Interest		-	-	-	-	-
06-00-393-000	Other		-	-	-	-	-
	<b>Available Funds</b>		\$ -	\$ -	\$ -	\$ 503,410	\$ 530,912
06-00-415-232	Fuel - Gas	\$	-	\$ -	\$ -	\$ 14,000	\$ 17,671
06-00-415-234	Fuel - Diesel		-	-	-	-	8,577
06-00-415-300	Property Tax Refunds		-	-	-	600	843
06-00-415-320	Copier Lease		-	-	-	1,310	1,620
06-00-415-330	Transfer to Debt Service Fund		-	-	-	15,000	15,000
06-00-415-540	Emergency Medical Services <i>Allocation of yearly mileage to EMS</i>		-	-	-	400,000	405,000
06-00-415-740	Capital Equipment		-	-	-	49,801	55,823
	Radio Lease Year 2 of 5	\$ 14,525					
	CPR Devices Lease Year 2 of 5	6,550					
	Stretchers Lease Year 2 of 5	34,748					
06-00-415-745	Interest on Short Term Borrowing		-	-	-	-	500
	<b>Expenditures</b>		\$ -	\$ -	\$ -	\$ 480,711	\$ 505,034
	<b>Annual Surplus/(Deficit)</b>		\$ -	\$ -	\$ -	\$ 22,699	\$ 3,179
	<b>Fund Balance</b>		\$ -	\$ -	\$ -	\$ 22,699	\$ 25,878

## **Debt Service Improvement Fund**

### Description and Responsibilities:

The Debt Service Fund receives 8.62% of the 4.78 mills of real estate tax collections. This fund provides revenues to offset costs associated with the Series 2013, Series 2014, Series 2015, and Series 2016 bonds.

### 2017 Accomplishments

1. The timely payment of debt obligations.

### 2018 Goals

1. Fund the timely payments associated with the Borough's outstanding bonds.

### 2018 Budget Highlights

1. Incur interest and principal expenditures in the amount of \$685,315.



**Borough of Plum  
2018 Budget - Debt Service Fund**

23-00-000-00		FY 14	FY 15	FY 16	FY 17	FY 18
		Actual	Actual	Actual	Estimated	Budget
<b>Account No.</b>	<b>Description</b>					
	Prior Year Carryforward	\$ 571,073	\$ 33,227	\$ 30,909	\$ 78,427	\$ 112,363
23-00-301-100	Current Year Real Estate	497,599	654,434	667,419	669,002	602,488
23-00-301-200	Prior Years Real Estate	22,830	17,235	15,295	12,565	11,291
23-00-301-300	Delinquent Years Real Estate	9,117	7,418	14,303	7,249	6,464
23-00-301-400	Penalty and Interest Real Estate	3,722	3,738	7,233	3,383	2,930
23-00-340-100	Interest	37	-	-	-	-
23-00-387-100	Contribution From Private Sources	-	-	-	15,000	-
23-00-387-100	Miscellaneous	-	-	360	-	-
23-00-392-010	Transfer From General Fund	11,250	15,000	15,000	-	-
23-00-392-020	Transfer From Fire Fund	15,000	15,000	15,000	15,000	15,000
23-00-392-030	Transfer From EMS Fund	-	-	-	-	15,000
	<b>Available Funds</b>	<b>\$ 1,130,628</b>	<b>\$ 746,052</b>	<b>\$ 765,519</b>	<b>\$ 800,626</b>	<b>\$ 765,536</b>
23-00-471-000	Bank Fees	\$ -	\$ -	\$ -	\$ -	\$ -
23-00-471-150	General Obligation Bond Interest - Series B of 2010	334,153	63,980	-	-	-
23-00-471-200	Small Borrowing Interest	-	44	387	50	50
23-00-471-225	General Obligation Bond Interest - Series 2014	58,346	117,989	62,053	71,729	114,186
23-00-471-250	General Obligation Bond Interest - Series 2013	107,226	171,916	86,260	1,333	437
23-00-471-260	General Obligation Bond Interest - Series A 2015	-	90,779	164,849	142,012	95,325
23-00-471-270	General Obligation Bond Interest - Series B 2015	-	10,517	22,012	20,409	18,469
23-00-471-280	General Obligation Bond Interest - Series 2016	-	-	58,637	138,542	137,917
23-00-471-300	Miscellaneous	2,676	-	-	-	-
23-00-471-350	Property Tax Refunds	-	4,898	1,589	1,353	1,034
23-00-472-200	General Obligation Bond Principal - Series B of 2010	245,000	191,250	-	-	-
23-00-472-250	General Obligation Bond Principal - Series 2014	35,000	22,950	26,775	16,399	237,492
23-00-472-260	General Obligation Bond Principal - Series A 2015	-	15,000	210,375	145,212	-
23-00-472-270	General Obligation Bond Principal - Series B 2015	-	-	-	95,000	20,000
23-00-472-280	General Obligation Bond Principal - Series 2016	-	-	25,000	10,409	10,425
23-00-472-300	General Obligation Bond Principal - Series 2013	65,000	25,820	29,155	45,815	49,980
23-00-492-301	Transfer to Capital Improvements Fund	250,000	-	-	-	-
	<b>Expenditures</b>	<b>\$ 1,097,401</b>	<b>\$ 715,143</b>	<b>\$ 687,092</b>	<b>\$ 688,263</b>	<b>\$ 685,315</b>
	<b>Annual Surplus/(Deficit)</b>	<b>\$ (537,846)</b>	<b>\$ (2,318)</b>	<b>\$ 47,518</b>	<b>\$ 33,936</b>	<b>\$ (32,142)</b>
	<b>Fund Balance</b>	<b>\$ 33,227</b>	<b>\$ 30,909</b>	<b>\$ 78,427</b>	<b>\$ 112,363</b>	<b>\$ 80,221</b>



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**BOROUGH OF PLUM  
2018 BUDGET**

**STATEMENT OF ANNUAL DEBT SERVICE  
REQUIREMENT BY SERIES**

SERIES OF 2014 REMAINING                      \$ 5,170,000.00

Total Amount of Issue - \$5,305,000.00

Purpose - Partial advance refunding of the Series 2010B Bonds

<b>YEAR</b>	<b>PRINCIPAL</b>	<b>INTEREST</b>	<b>TOTAL</b>
2018	\$ 305,000.00	\$ (116,906.24)	\$ 188,093.76
2019	320,000.00	131,643.76	451,643.76
2020	330,000.00	124,143.76	454,143.76
2021	335,000.00	119,443.76	454,443.76
2022	345,000.00	107,793.76	452,793.76
2023	350,000.00	105,562.51	455,562.51
2024	355,000.00	97,525.01	452,525.01
2025	370,000.00	78,709.38	448,709.38
2026	380,000.00	74,193.75	454,193.75
2027	390,000.00	64,193.75	454,193.75
2028-2031	1,690,000.00	567,767.50	2,257,767.50
	<b>\$ 5,170,000.00</b>	<b>\$ 1,354,070.70</b>	<b>\$ 6,524,070.70</b>

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**BOROUGH OF PLUM  
2018 BUDGET**

**STATEMENT OF ANNUAL DEBT SERVICE  
REQUIREMENT BY SERIES**

SERIES A OF 2015 REMAINING                      \$ 5,035,000.00

Total Amount of Issue - \$5,515,000

Purpose - Partial advance refunding of the Series 2010B Bonds

<b>YEAR</b>	<b>PRINCIPAL</b>	<b>INTEREST</b>	<b>TOTAL</b>
2018	\$ -	\$ 183,912.50	183,912.50
2019	-	183,912.50	183,912.50
2020	-	183,912.50	183,912.50
2021	-	182,912.50	182,912.50
2022	-	183,912.50	183,912.50
2023	15,000.00	183,678.13	198,678.13
2024	25,000.00	183,053.13	208,053.13
2025	25,000.00	182,271.88	207,271.88
2026	25,000.00	181,490.63	206,490.63
2027	25,000.00	180,709.38	205,709.38
2028-2040	4,920,000.00	1,614,071.88	6,534,071.88
	<b>\$ 5,035,000.00</b>	<b>\$ 3,443,837.53</b>	<b>\$ 8,478,837.53</b>

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**BOROUGH OF PLUM  
2018 BUDGET**

**STATEMENT OF ANNUAL DEBT SERVICE  
REQUIREMENT BY SERIES**

SERIES B OF 2015 REMAINING                      \$ 455,000.00

Total Amount of Issue - \$550,000.00

Purpose - Partial advance refunding of the Series 2010B Bonds

<b>YEAR</b>	<b>PRINCIPAL</b>	<b>INTEREST</b>	<b>TOTAL</b>
2018	\$ 20,000.00	\$ 18,468.76	\$ 38,468.76
2019	20,000.00	17,793.76	37,793.76
2020	20,000.00	17,118.76	37,118.76
2021	20,000.00	16,443.76	36,443.76
2022	20,000.00	15,768.76	35,768.76
2023	10,000.00	15,262.51	25,262.51
2024	-	15,093.76	15,093.76
2025	-	15,093.76	15,093.76
2026	-	15,093.76	15,093.76
2027	-	15,093.76	15,093.76
2028-2032	345,000.00	66,609.41	411,609.41
	<b>\$ 455,000.00</b>	<b>\$ 227,840.76</b>	<b>\$ 682,840.76</b>

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**BOROUGH OF PLUM  
2018 BUDGET**

**STATEMENT OF ANNUAL DEBT SERVICE  
REQUIREMENT BY SERIES**

SERIES OF 2016 REMAINING                      \$ 5,475,000.00

Total Amount of Issue - \$5,475,000.00

Purpose - Partial advance refunding of the Series 2010B Bonds

<b>YEAR</b>	<b>PRINCIPAL</b>	<b>INTEREST</b>	<b>TOTAL</b>
2018	\$ 40,000.00	\$ 173,450.00	\$ 213,450.00
2019	100,000.00	172,450.00	272,450.00
2020	100,000.00	170,450.00	270,450.00
2021	100,000.00	168,450.00	268,450.00
2022	100,000.00	166,450.00	266,450.00
2023	110,000.00	164,350.00	274,350.00
2024	115,000.00	162,100.00	277,100.00
2025	115,000.00	159,800.00	274,800.00
2026	115,000.00	162,450.00	277,450.00
2027	-	274,750.00	274,750.00
2028-2044	4,870,000.00	1,867,262.50	6,737,262.50
	<b>\$ 5,765,000.00</b>	<b>\$ 3,641,962.50</b>	<b>\$ 9,406,962.50</b>

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## 2018 DEBT SERVICE PAYMENTS

The details of the bond issuances are the following:

<u>Issue</u>	<u>Purpose</u>		<u>Total</u>	<u>Funds</u>		
				<u>Debt</u>	<u>Street Improv.</u>	<u>Fire</u>
Series of 2013	EMS/Renton VFD Facility Road Construction	Principal	\$ 60,000.00	\$ 49,980.00	\$ 10,020.00	\$ -
		Interest	525.00	437.32	87.68	-
Series of 2014	Advance refunding of Series 2010	Principal	305,000.00	237,491.86	67,508.14	-
		Interest	146,643.76	114,185.90	32,457.86	-
Series A of 2015	Advance refunding of Series 2010	Principal	-	-	-	-
		Interest	183,912.50	95,324.50	88,588.00	-
Series B of 2015	Advance refunding of Series 2010	Principal	20,000.00	20,000.00	-	-
		Interest	18,468.76	18,468.76	-	-
Series of 2016	Advance refunding of Series 2013	Principal	40,000.00	10,424.57	4,575.43	25,000.00
		Interest	173,450.00	137,917.11	25,164.14	10,368.75
			<u>\$ 948,000.02</u>	<u>\$ 684,230.02</u>	<u>\$ 228,401.25</u>	<u>\$ 35,368.75</u>

## **Capital Improvement Fund**

### Description and Responsibilities:

The Capital Improvement Fund receives 5.44% of the 4.78 mills of real estate tax collections. This fund was created in 2016 to subsidize capital projects outside of the General Fund.

### 2017 Accomplishments

1. Entered into lease/purchase agreements for the following capital assets.
  - a. Three police vehicles
  - b. Two Planning Vehicles - Ford F150 and Escape
  - c. Public Works
    - i. Ford F550
    - ii. Two Peterbilt Trucks
    - iii. Bobcat Skid Loader
    - iv. Case Backhoe
  - d. Parks
    - i. Zero Turn Mower
    - ii. Dugouts & Backstops
    - iii. Toro Workman
  - e. Holiday Park/Oblock Road Retention

### 2018 Goals

1. Sale retired vehicles with an estimated value totaling \$40,000.
2. Fund the leasing cost of all new capital equipment purchased in 2018.
3. Complete Edgemeade/Commerce Park Storm Water Project

### 2018 Budget Highlights

1. Continue to subsidize all capital projects outside of the General Fund.



**Borough of Plum  
2018 Budget - Capital Improvement Fund**

30-00-000-00		FY 18 Detail	FY 14 Actual	FY 15 Actual	FY 16 Actual	FY 17 Estimated	FY 18 Budget
<b>Account No.</b>	<b>Description</b>						
	Prior Year Carryforward	\$ -	\$ 455,725	\$ 287,799	\$ 606,360	\$ 399,039	
30-00-301-100	Current Year Real Estate Taxes	-	-	-	376,482	380,198	
30-00-301-200	Prior Years Real Estate Taxes	-	-	-	7,071	7,125	
30-00-301-300	Delinquent Years Real Estate Taxes	-	-	-	4,079	4,079	
30-00-301-400	Penalty and Interest Real Estate Taxes	-	-	-	1,904	1,849	
30-00-340-100	Interest	7	67	154	400	-	
30-00-350-755	Grants	50,007	2,968	3,525	100,000	-	
30-00-370-300	Miscellaneous	-	-	-	-	-	
30-00-391-100	Sale of General Fixed Assets	-	12,681	54,453	63,374	40,000	
30-00-392-010	Transfer From Debt Service Fund	250,000	-	-	-	-	
30-00-392-020	Transfer From General Fund	410,000	-	450,000	-	-	
30-00-392-030	Transfer From Developer's Escrow	-	-	190,651	-	-	
	<b>Available Funds</b>	<b>\$ 710,014</b>	<b>\$ 471,441</b>	<b>\$ 986,582</b>	<b>\$ 1,159,670</b>	<b>\$ 832,290</b>	
30-00-400-300	Property Tax Refunds	\$ -	\$ -	\$ -	\$ 500	\$ 653	
30-00-400-740	Admininstration - Capital Equipment/Improvements	-	-	-	-	-	
30-00-407-740	IT - Capital Equipment/Improvements	-	-	-	-	25,000	
	Security Cameras	-	-	-	-	-	
	Servers	25,000	-	-	-	-	
30-00-409-740	Buildings - Capital Equipment/Improvements	-	-	-	-	32,000	
	Generator EMS/VFD Facility	32,000	-	-	-	-	
30-00-410-740	Police - Capital Equipment/Improvements	-	36,094	87,101	108,108	116,465	
	2016 Ford Explorers/Three (3) - VFG - Lease pymt. 3 of 3	36,814	-	-	-	-	
	2017 Ford Explorers/Three (3) - VFG - Lease pymt. 2 of 3	36,151	-	-	-	-	
	2018 Ford Explorers/Three (3) - VFG - Lease pymt. 1 of 3	43,500	-	-	-	-	
30-00-414-740	Planning - Capital Equipment/Improvements	-	-	-	12,700	17,915	
	2017 Ford Edge & F-150 - Lease Pymt. 2 of 5	12,215	-	-	-	-	
	2018 Ford Edge - Lease Pymt. 1 of 5	5,700	-	-	-	-	
30-00-431-740	Public Works - Capital Equipment/Improvements	-	126,209	166,923	316,475	359,292	
	Peterbilt Single Axle Dump Truck - 5 yr. Lease Pymt. 4 of 5	41,114	-	-	-	-	
	Two Ford 550's & One 350 - 5 yr. Lease Pymt. 4 of 5	50,227	-	-	-	-	
	20 Ton Tag-A-Long Trailer - VFG - Lease Pymt. 4 of 5	5,410	-	-	-	-	
	Bobcat Excavator - VFG - Lease Pymt. 4 of 5	21,079	-	-	-	-	
	Ford F550 Service Truck - 5 yr. Lease Pymt. 3 of 5	26,468	-	-	-	-	
	Case 580 SNWT Backhoe - 5 yr. Lease Pymt. 3 of 5	17,678	-	-	-	-	
	24" Asphalt Milling Head for Bobcat - 5 yr. Lease Pymt. 3 of 5	3,523	-	-	-	-	

**Borough of Plum  
2018 Budget - Capital Improvement Fund**

30-00-000-00		FY 18 Detail	FY 14 Actual	FY 15 Actual	FY 16 Actual	FY 17 Estimated	FY 18 Budget
	F550 Cabin Chasis & Flatbed - 5 yr. Lease Pymt. 2 of 5	13,218					
	Tandem Peterbilt Model 265 - 5 yr. Lease Pymt. 2 of 5	92,177					
	Model 365 Dump Truck - 5 yr. Lease Pymt. 2 of 5	↓					
	Bobcat Skid Loader - Lease Pymt. 2 of 5	10,912					
	Case Backhoe - Lease Pymt. 2 of 5	17,636					
	Leaf Vacuum - Lease Pymt. 1 of 5	12,600					
	Single Axle Peterbilt - Lease Pymt. 1 of 5	47,250					
30-00-452-740	Borough Parks & Muni. Center - Capital Equipment/Improvements		-	10,084	126,163	164,048	170,379
	Small Tractor for Park Use - VFG - Lease Pymt. 4 of 5	6,005					
	Toro Groundmaster 4300-D (parks) - Lease Pymt. 3 of 5	18,700					
	Toro Turf Aerator 687 (parks) - Lease Pymt. 3 of 5	↓					
	Aervator with Seed Box (parks) - Lease Pymt. 3 of 5						
	2 Kifco E110 Water Reels (parks) - Lease Pymt. 3 of 5						
	Toro Stand on Spreader / sprayer (parks) - Lease Pymt 3 of 5	↓					
	Massey Ferguson Tractor Mower - Lease Pymt. 3 of 5	22,069					
	Zero turn mower (parks) - Lease Pymt. 2 of 5	7,730					
	Toro HDX Workman (parks) - Lease Pymt. 2 of 5	↓					
	Top Dresser Parks - Lease Pymt. 1 of 5	2,275					
	Dugouts	40,000					
	Walking Path Field 7 to Field 5	18,000					
	Plum Dog Park	5,000					
	Barking Slopes	5,000					
	Renton Park - Play Structure	40,100					
	2018 Ford F-150 Lawn Crew - Lease Pymt. 1 of 5	5,500					
30-00-472-300	Miscellaneous		203	-	35	158,800	47,697
	Edgemedes/Commerce Park Storm Retention	37,697					
	Larry Mills Park ADA Phase II - Borough Share	10,000					
30-00-472-740	Capital Equipment/Improvements		254,086	11,255	-	-	-
	<b>Expenditures</b>		<b>\$ 254,289</b>	<b>\$ 183,642</b>	<b>\$ 380,222</b>	<b>\$ 760,631</b>	<b>\$ 769,401</b>
	<b>Annual Surplus/(Deficit)</b>		<b>\$ 455,725</b>	<b>\$ (167,926)</b>	<b>\$ 127,910</b>	<b>\$ (207,321)</b>	<b>\$ (336,150)</b>
	<b>Fund Balance</b>		<b>\$ 455,725</b>	<b>\$ 287,799</b>	<b>\$ 606,360</b>	<b>\$ 399,039</b>	<b>\$ 62,889</b>

*Borough of Plum*  
*2018*

*Departmental*  
*Capital Requests*



# Borough of Plum

## CAPITAL BUDGET REQUEST FORM

### Budget Year 2018

Requestor: Jason Muggli

Requesting Department: Information Technologies

Project Title: Replacement HP Server Infrastructure

Project Description and Justification (Complete Details of Estimate Form)	
<b>A. Project Justification:</b>	<i>Describe the key concepts and principles that serve as the foundation for the proposal and alternatives considered, including the "do nothing" option. Include cost/benefit analysis.</i>
Some of the existing HP Server infrastructure is "End of Life" and will be unsupported by HP by April 2018. This equipment needs to be replaced so that it is supported by HP from a hardware/warranty perspective. This equipment is critical to daily operations.	
<b>B. Budget Impact:</b>	<i>Describe the identifying budget impact and complete the matrix in the Details of Estimate Form for costs to support the project.</i>
The cost will be for equipment and installation. Maintenance is currently included in the annual budget as an "HP Maintenance" line item.	

SOURCES OF FUNDING	Year 1	Year 2	Year 3	Year 4	Year 5	Total
General Fund	-					\$ -
Grant						-
Capital Improvement Fund	25,000					25,000
<b>Total Sources of Funding</b>	<b>\$ 25,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 25,000</b>
EXPENDITURES						
Capital Expenditures:						
Major Equipment	25,000					\$ 25,000
Minor Equipment						-
Computer Hardware/Software						-
Shop Equipment						-
Miscellaneous Equipment						-
Contingency						-
<b>Total Capital Expenditures</b>	<b>\$ 25,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 25,000</b>
Operating Budget Impact:						
(Detail by line item)						\$ -
						-
						-
						-
						-
						-
<b>Total Operating Savings</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



# Borough of Plum

## CAPITAL BUDGET REQUEST FORM

### Budget Year 2018

Requestor: Armstrong

Requesting Department: Police Department

Project Title: Police Vehicle Purchase

Project Description and Justification (Complete Details of Estimate Form)	
<b>A. Project Justification:</b>	<i>Describe the key concepts and principles that serve as the foundation for the proposal and alternatives considered, including the "do nothing" option. Include cost/benefit analysis.</i>
<p>The police department would like to lease three (3) new vehicles in 2018. All of the vehicles scheduled for replacement have excessive milage or are in need of substantail repair. Police vehicles which reach this stage of usage historically experience both routine as well as major mechanical failures which make them more costly to maintain and keep in service than newer vehicles.</p>	
<b>B. Budget Impact:</b>	<i>Describe the identifying budget impact and complete the matrix in the Details of Estimate Form for costs to support the project.</i>
<p>The acquisition of these vehicles would be done through a three (3) year lease agreement rather than an outright purchase. This will spread the total cost over a three year term. The cost per vehicle can only be approximated due to the vendor not yet setting 2018 model year pricing.</p>	

SOURCES OF FUNDING	Year 1	Year 2	Year 3	Year 4	Year 5	Total
General Fund	-					\$ -
Grant						-
Capital Improvement Fund	43,500	43,500	43,500			130,500
<b>Total Sources of Funding</b>	<b>\$ 43,500</b>	<b>\$ 43,500</b>	<b>\$ 43,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 130,500</b>
EXPENDITURES						
Capital Expenditures:						
Major Equipment	43,500	43,500	43,500			\$ 130,500
Minor Equipment						-
Computer Hardware/Software						-
Shop Equipment						-
Miscellaneous Equipment						-
Contingency						-
<b>Total Capital Expenditures</b>	<b>\$ 43,500</b>	<b>\$ 43,500</b>	<b>\$ 43,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 130,500</b>
Operating Budget Impact:						
(Detail by line item)						\$ -
						-
						-
						-
						-
						-
<b>Total Operating Savings</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



# Borough of Plum

## CAPITAL BUDGET REQUEST FORM

### Budget Year 2018

Requestor: David Soboslay

Requesting Department: Department of Community Development

Project Title: Community Development Vehicle Changes

Project Description and Justification (Complete Details of Estimate Form)	
<b>A. Project Justification:</b>	<i>Describe the key concepts and principles that serve as the foundation for the proposal and alternatives considered, including the "do nothing" option. Include cost/benefit analysis.</i>
<p>The Community Development Department would like to purchase a new vehicle for staff. The vehicle that needs replaced is old and needs replaced. The vehicle is 10 years old and has had, and will continue to have mechanical issues. A new vehicle will provide increased liability and safety.</p>	
<b>B. Budget Impact:</b>	<i>Describe the identifying budget impact and complete the matrix in the Details of Estimate Form for costs to support the project.</i>
<p>The acquisition of the vehicle would be done through a three (5) year lease agreement rather than an outright purchase, allowing to spread the cost over a three (5) year term. Cost per vehicle can only be approximated due to the vendor not yet setting pricing for the 2018 model year.</p>	

SOURCES OF FUNDING	Year 1	Year 2	Year 3	Year 4	Year 5	Total
General Fund	-					\$ -
Grant						-
Capital Improvement Fund	5,700	5,700	5,700	5,700	5,700	28,500
<b>Total Sources of Funding</b>	<b>\$ 5,700</b>	<b>\$ 5,700</b>	<b>\$ 5,700</b>	<b>\$ 5,700</b>	<b>\$ 5,700</b>	<b>\$ 28,500</b>
EXPENDITURES						
Capital Expenditures:						
Major Equipment	5,700	5,700	5,700	5,700	5,700	\$ 28,500
Minor Equipment						-
Computer Hardware/Software						-
Shop Equipment						-
Miscellaneous Equipment						-
Contingency						-
<b>Total Capital Expenditures</b>	<b>\$ 5,700</b>	<b>\$ 5,700</b>	<b>\$ 5,700</b>	<b>\$ 5,700</b>	<b>\$ 5,700</b>	<b>\$ 28,500</b>
Operating Budget Impact:						
(Detail by line item)						\$ -
						-
						-
						-
						-
						-
<b>Total Operating Savings</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



# Borough of Plum

## CAPITAL BUDGET REQUEST FORM

### Budget Year 2018

Requestor: Bill Binnie

Requesting Department: Public Works

Project Title: Leaf Vacuum

Project Description and Justification (Complete Details of Estimate Form)	
<b>A. Project Justification:</b>	<i>Describe the key concepts and principles that serve as the foundation for the proposal and alternatives considered, including the "do nothing" option. Include cost/benefit analysis.</i>
The purchase of this leaf vacuum machine will be to replace the existing machine that was purchased in 2000.	
<b>B. Budget Impact:</b>	<i>Describe the identifying budget impact and complete the matrix in the Details of Estimate Form for costs to support the project.</i>
The acquisition of this machinery will be done through a five year lease agreement rather than outright purchase	

SOURCES OF FUNDING	Year 1	Year 2	Year 3	Year 4	Year 5	Total
General Fund	-					\$ -
Grant						-
Capital Improvement Fund	12,600	12,600	12,600	12,600	12,600	63,000
<b>Total Sources of Funding</b>	<b>\$ 12,600</b>	<b>\$ 12,600</b>	<b>\$ 12,600</b>	<b>\$ 12,600</b>	<b>\$ 12,600</b>	<b>\$ 63,000</b>
EXPENDITURES						
Capital Expenditures:						
Major Equipment	12,600	12,600	12,600	12,600	12,600	\$ 63,000
Minor Equipment						-
Computer Hardware/Software						-
Shop Equipment						-
Miscellaneous Equipment						-
Contingency						-
<b>Total Capital Expenditures</b>	<b>\$ 12,600</b>	<b>\$ 12,600</b>	<b>\$ 12,600</b>	<b>\$ 12,600</b>	<b>\$ 12,600</b>	<b>\$ 63,000</b>
Operating Budget Impact:						
(Detail by line item)						\$ -
						-
						-
						-
						-
						-
<b>Total Operating Savings</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



# Borough of Plum

## CAPITAL BUDGET REQUEST FORM

### Budget Year 2018

Requestor: Bill Binnie

Requesting Department: PWD Infrastructure

Project Title: Peterbilt Model 365 tandem dump

Project Description and Justification (Complete Details of Estimate Form)	
<b>A. Project Justification:</b>	<i>Describe the key concepts and principles that serve as the foundation for the proposal and alternatives considered, including the "do nothing" option. Include cost/benefit analysis.</i>
<p>The purchase of this truck will be to replace the 2002 tandem. The 2002 tandem will be used as a backup truck in the event of break downs during emergencies.</p>	
<b>B. Budget Impact:</b>	<i>Describe the identifying budget impact and complete the matrix in the Details of Estimate Form for costs to support the project.</i>
<p>The acquisition of this vehicle would be done through a five year lease agreement rather than outright purchase</p>	

SOURCES OF FUNDING	Year 1	Year 2	Year 3	Year 4	Year 5	Total
General Fund	-					\$ -
Grant						-
Capital Improvement Fund	47,250	47,250	47,250	47,250	47,250	236,250
Total Sources of Funding	\$ 47,250	\$ 47,250	\$ 47,250	\$ 47,250	\$ 47,250	\$ 236,250
EXPENDITURES						
Capital Expenditures:						
Major Equipment	47,250	47,250	47,250	47,250	47,250	\$ 236,250
Minor Equipment						-
Computer Hardware/Software						-
Shop Equipment						-
Miscellaneous Equipment						-
Contingency						-
Total Capital Expenditures	\$ 47,250	\$ 47,250	\$ 47,250	\$ 47,250	\$ 47,250	\$ 236,250
Operating Budget Impact:						
(Detail by line item)						\$ -
						-
						-
						-
						-
						-
						-
Total Operating Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -





# Borough of Plum

## CAPITAL BUDGET REQUEST FORM

### Budget Year 2018

Requestor: Joe Fischetti

Requesting Department: Facility and Grounds

Project Title: Franci Building Generator

Project Description and Justification <i>(Complete Details of Estimate Form)</i>	
<b>A. Project Justification:</b>	<i>Describe the key concepts and principles that serve as the foundation for the proposal and alternatives considered, including the "do nothing" option. Include cost/benefit analysis.</i>
The new generator is going to be capable of running all of both EMS and Renton VFD. This will take place of the generator that was installed when the Franci building was built.	
<b>B. Budget Impact:</b>	<i>Describe the identifying budget impact and complete the matrix in the Details of Estimate Form for costs to support the project.</i>
This is going to be a one time cost that all three entities will absorb. The Borough will pay for \$32,000 and Renton VFD and Plum EMS will each pay \$10,000.	

SOURCES OF FUNDING	Year 1	Year 2	Year 3	Year 4	Year 5	Total
General Fund	-					\$ -
Grant						-
Capital Improvement Fund	32,000					32,000
Total Sources of Funding	\$ 32,000	\$ -	\$ -	\$ -	\$ -	\$ 32,000
EXPENDITURES						
Capital Expenditures:						
Major Equipment	-					\$ -
Minor Equipment	32,000					32,000
Computer Hardware/Software						-
Shop Equipment						-
Miscellaneous Equipment						-
Contingency						-
Total Capital Expenditures	\$ 32,000	\$ -	\$ -	\$ -	\$ -	\$ 32,000
Operating Budget Impact:						
(Detail by line item)						\$ -
						-
						-
						-
						-
						-
						-
Total Operating Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



# Borough of Plum

## CAPITAL BUDGET REQUEST FORM

### Budget Year 2018

Requestor: Joe Fischetti

Requesting Department: Buildings & Grounds

Project Title: Top Dresser

Project Description and Justification (Complete Details of Estimate Form)	
<b>A. Project Justification:</b>	<i>Describe the key concepts and principles that serve as the foundation for the proposal and alternatives considered, including the "do nothing" option. Include cost/benefit analysis.</i>
<p>The top dresser will be used on all fields as needed. This piece of equipment is not replacing anything, but adding to the grounds fleet to advance the upkeep of all fields.</p>	
<b>B. Budget Impact:</b>	<i>Describe the identifying budget impact and complete the matrix in the Details of Estimate Form for costs to support the project.</i>
<p>The acquisition of the Toro Top Dresser is a five (5) year lease agreement. The cost will be spread over five (5) years and will be funded within the Capital Improvement Fund.</p>	

SOURCES OF FUNDING	Year 1	Year 2	Year 3	Year 4	Year 5	Total
General Fund	-					\$ -
Grant						-
Capital Improvement Fund	2,275	2,275	2,275	2,275	2,275	11,375
<b>Total Sources of Funding</b>	<b>\$ 2,275</b>	<b>\$ 2,275</b>	<b>\$ 2,275</b>	<b>\$ 2,275</b>	<b>\$ 2,275</b>	<b>\$ 11,375</b>
EXPENDITURES						
Capital Expenditures:						
Major Equipment	2,275	2,275	2,275	2,275	2,275	\$ 11,375
Minor Equipment						-
Computer Hardware/Software						-
Shop Equipment						-
Miscellaneous Equipment						-
Contingency						-
<b>Total Capital Expenditures</b>	<b>\$ 2,275</b>	<b>\$ 2,275</b>	<b>\$ 2,275</b>	<b>\$ 2,275</b>	<b>\$ 2,275</b>	<b>\$ 11,375</b>
Operating Budget Impact:						
(Detail by line item)						\$ -
						-
						-
						-
						-
						-
<b>Total Operating Savings</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



# Borough of Plum

## CAPITAL BUDGET REQUEST FORM

### Budget Year 2018

Requestor: Joe Fischetti

Requesting Department: Buildings & Grounds

Project Title: Field 7 & 8 Dug Outs

Project Description and Justification (Complete Details of Estimate Form)	
<b>A. Project Justification:</b>	<i>Describe the key concepts and principles that serve as the foundation for the proposal and alternatives considered, including the "do nothing" option. Include cost/benefit analysis.</i>
The demolition and Installation of dug outs on fields 7 & 8	
<b>B. Budget Impact:</b>	<i>Describe the identifying budget impact and complete the matrix in the Details of Estimate Form for costs to support the project.</i>
This is a one time project that will be done during the 2018 budget year.	

SOURCES OF FUNDING	Year 1	Year 2	Year 3	Year 4	Year 5	Total
General Fund	-					\$ -
Grant						-
Capital Improvement Fund	40,000					40,000
<b>Total Sources of Funding</b>	<b>\$ 40,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 40,000</b>
EXPENDITURES						
Capital Expenditures:						
Major Equipment	40,000					\$ 40,000
Minor Equipment						-
Computer Hardware/Software						-
Shop Equipment						-
Miscellaneous Equipment						-
Contingency						-
<b>Total Capital Expenditures</b>	<b>\$ 40,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 40,000</b>
Operating Budget Impact:						
(Detail by line item)						\$ -
						-
						-
						-
						-
						-
<b>Total Operating Savings</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



# Borough of Plum

## CAPITAL BUDGET REQUEST FORM

### Budget Year 2018

Requestor: Joe Fischetti

Requesting Department: Buildings & Grounds

Project Title: Walking path

Project Description and Justification <i>(Complete Details of Estimate Form)</i>	
<b>A. Project Justification:</b>	<i>Describe the key concepts and principles that serve as the foundation for the proposal and alternatives considered, including the "do nothing" option. Include cost/benefit analysis.</i>
This project will be to install a walking path from field 7 down and to the right field of field 5. This project will be made wide enough for pedestrian and ATV traffic.	
<b>B. Budget Impact:</b>	<i>Describe the identifying budget impact and complete the matrix in the Details of Estimate Form for costs to support the project.</i>
This project is going to be started and completed in budget year 2018	

SOURCES OF FUNDING	Year 1	Year 2	Year 3	Year 4	Year 5	Total
General Fund	-					\$ -
Grant						-
Capital Improvement Fund	18,000					18,000
<b>Total Sources of Funding</b>	<b>\$ 18,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 18,000</b>
EXPENDITURES						
Capital Expenditures:						
Major Equipment	-					\$ -
Minor Equipment						-
Computer Hardware/Software						-
Shop Equipment						-
Miscellaneous Equipment	18,000					18,000
Contingency						-
<b>Total Capital Expenditures</b>	<b>\$ 18,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 18,000</b>
Operating Budget Impact:						
(Detail by line item)						\$ -
						-
						-
						-
						-
						-
<b>Total Operating Savings</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



# Borough of Plum

## CAPITAL BUDGET REQUEST FORM

### Budget Year 2018

Requestor: Joe Fischetti

Requesting Department: Buildings & Grounds

Project Title: Dog Park

Project Description and Justification <i>(Complete Details of Estimate Form)</i>	
<b>A. Project Justification:</b>	<i>Describe the key concepts and principles that serve as the foundation for the proposal and alternatives considered, including the "do nothing" option. Include cost/benefit analysis.</i>
The Plum Dog Park will be constructed in Boyce Park. The funds from the boro will be for the fencing and cosmetics for the park.	
<b>B. Budget Impact:</b>	<i>Describe the identifying budget impact and complete the matrix in the Details of Estimate Form for costs to support the project.</i>
This project is going to be started and completed in budget year 2018	

SOURCES OF FUNDING	Year 1	Year 2	Year 3	Year 4	Year 5	Total
General Fund	-					\$ -
Grant						-
Capital Improvement Fund	5,000					5,000
Total Sources of Funding	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 5,000
EXPENDITURES						
Capital Expenditures:						
Major Equipment	-					\$ -
Minor Equipment						-
Computer Hardware/Software						-
Shop Equipment						-
Miscellaneous Equipment	5,000					5,000
Contingency						-
Total Capital Expenditures	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Operating Budget Impact:						
(Detail by line item)						\$ -
						-
						-
						-
						-
						-
						-
Total Operating Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



# Borough of Plum

## CAPITAL BUDGET REQUEST FORM

### Budget Year 2018

Requestor: Joe Fischetti

Requesting Department: Buildings & Grounds

Project Title: Barking Slopes

Project Description and Justification (Complete Details of Estimate Form)	
<b>A. Project Justification:</b>	<i>Describe the key concepts and principles that serve as the foundation for the proposal and alternatives considered, including the "do nothing" option. Include cost/benefit analysis.</i>
<p>Plum is working with the Allegheny County Land Trust. The work and signage is being done on the Route 909 corridor as well as down in Barking. The Borough is still in talks with the Land Trust on what position we will hold.</p>	
<b>B. Budget Impact:</b>	<i>Describe the identifying budget impact and complete the matrix in the Details of Estimate Form for costs to support the project.</i>
<p>This project is going to be started and completed in budget year 2018</p>	

SOURCES OF FUNDING	Year 1	Year 2	Year 3	Year 4	Year 5	Total
General Fund	-					\$ -
Grant						-
Capital Improvement Fund	5,000					5,000
<b>Total Sources of Funding</b>	<b>\$ 5,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,000</b>
EXPENDITURES						
Capital Expenditures:						
Major Equipment	-					\$ -
Minor Equipment						-
Computer Hardware/Software						-
Shop Equipment						-
Miscellaneous Equipment	5,000					5,000
Contingency						-
<b>Total Capital Expenditures</b>	<b>\$ 5,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,000</b>
Operating Budget Impact:						
(Detail by line item)						\$ -
						-
						-
						-
						-
						-
<b>Total Operating Savings</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



# Borough of Plum

## CAPITAL BUDGET REQUEST FORM

### Budget Year 2018

Requestor: Joe Fischetti

Requesting Department: Buildings & Grounds

Project Title: Renton Park Play Structure

Project Description and Justification (Complete Details of Estimate Form)	
<b>A. Project Justification:</b>	<i>Describe the key concepts and principles that serve as the foundation for the proposal and alternatives considered, including the "do nothing" option. Include cost/benefit analysis.</i>
The new play structure will replace the old one at Renton Park.	
<b>B. Budget Impact:</b>	<i>Describe the identifying budget impact and complete the matrix in the Details of Estimate Form for costs to support the project.</i>
This project is going to be started and completed in budget year 2018	

SOURCES OF FUNDING	Year 1	Year 2	Year 3	Year 4	Year 5	Total
General Fund	-					\$ -
Grant						-
Capital Improvement Fund	40,000					40,000
<b>Total Sources of Funding</b>	<b>\$ 40,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 40,000</b>
EXPENDITURES						
Capital Expenditures:						
Major Equipment	40,000					\$ 40,000
Minor Equipment						-
Computer Hardware/Software						-
Shop Equipment						-
Miscellaneous Equipment						-
Contingency						-
<b>Total Capital Expenditures</b>	<b>\$ 40,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 40,000</b>
Operating Budget Impact:						
(Detail by line item)						\$ -
						-
						-
						-
						-
						-
<b>Total Operating Savings</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



# Borough of Plum

## CAPITAL BUDGET REQUEST FORM

### Budget Year 2018

Requestor: Joe Fischetti

Requesting Department: Buildings & Grounds

Project Title: 2018 Ford Crew Cab Pick Up

Project Description and Justification <i>(Complete Details of Estimate Form)</i>	
<b>A. Project Justification:</b>	<i>Describe the key concepts and principles that serve as the foundation for the proposal and alternatives considered, including the "do nothing" option. Include cost/benefit analysis.</i>
This pick up truck will be used for the landscape crews as well as the summer help. It will be used in the Parks and Recreation division.	
<b>B. Budget Impact:</b>	<i>Describe the identifying budget impact and complete the matrix in the Details of Estimate Form for costs to support the project.</i>
This is going to be a five year lease.	

SOURCES OF FUNDING	Year 1	Year 2	Year 3	Year 4	Year 5	Total
General Fund	-					\$ -
Grant						-
Capital Improvement Fund	5,500	5,500	5,500	5,500	5,500	27,500
<b>Total Sources of Funding</b>	<b>\$ 5,500</b>	<b>\$ 5,500</b>	<b>\$ 5,500</b>	<b>\$ 5,500</b>	<b>\$ 5,500</b>	<b>\$ 27,500</b>
EXPENDITURES						
Capital Expenditures:						
Major Equipment	5,500	5,500	5,500	5,500	5,500	\$ 27,500
Minor Equipment						-
Computer Hardware/Software						-
Shop Equipment						-
Miscellaneous Equipment						-
Contingency						-
<b>Total Capital Expenditures</b>	<b>\$ 5,500</b>	<b>\$ 5,500</b>	<b>\$ 5,500</b>	<b>\$ 5,500</b>	<b>\$ 5,500</b>	<b>\$ 27,500</b>
Operating Budget Impact:						
(Detail by line item)						\$ -
						-
						-
						-
						-
						-
						-
<b>Total Operating Savings</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>





# Borough of Plum

## CAPITAL BUDGET REQUEST FORM

### Budget Year 2018

Requestor: David Soboslay

Requesting Department: Community Development

Project Title: Edgemedede / Commerce Park Storm Retention

Project Description and Justification <i>(Complete Details of Estimate Form)</i>	
<b>A. Project Justification:</b>	<i>Describe the key concepts and principles that serve as the foundation for the proposal and alternatives considered, including the "do nothing" option. Include cost/benefit analysis.</i>
The Borough received a CITF grant for a stormwater project in the Edgemedede Housing Plan. The project is necessary to allievate flooding activities in the neighborhood. The grant requires a local match for the project, and this amount represents the local match component.	
<b>B. Budget Impact:</b>	<i>Describe the identifying budget impact and complete the matrix in the Details of Estimate Form for costs to support the project.</i>
The storm water project will be completed in one year, so this expenditure only affects the 2018 Capital Improvement Fund.	

SOURCES OF FUNDING	Year 1	Year 2	Year 3	Year 4	Year 5	Total
General Fund	-					\$ -
Grant						-
Capital Improvement Fund	37,697					37,697
Total Sources of Funding	\$ 37,697	\$ -	\$ -	\$ -	\$ -	\$ 37,697
EXPENDITURES						
Capital Expenditures:						
Major Equipment	-					\$ -
Minor Equipment						-
Computer Hardware/Software						-
Shop Equipment						-
Stormwater Project	37,697					37,697
Contingency						-
Total Capital Expenditures	\$ 37,697	\$ -	\$ -	\$ -	\$ -	\$ 37,697
Operating Budget Impact:						
(Detail by line item)						\$ -
						-
						-
						-
						-
						-
						-
Total Operating Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



# Borough of Plum

## CAPITAL BUDGET REQUEST FORM

### Budget Year 2018

Requestor: David Soboslay

Requesting Department: Community Development

Project Title: Larry Mills Park ADA Phase II

Project Description and Justification (Complete Details of Estimate Form)	
<b>A. Project Justification:</b>	<i>Describe the key concepts and principles that serve as the foundation for the proposal and alternatives considered, including the "do nothing" option. Include cost/benefit analysis.</i>
<p>This project is intended to replace the existing concrete ramp at Larry Mills Park. This project will bring the ramp into Ada compliance. A new walkway and railing will be installed. There is no handrail along the walkway at this time. The \$10,000 expense represents the Borough's share of a CDBG Year 43 Grant.</p>	
<b>B. Budget Impact:</b>	<i>Describe the identifying budget impact and complete the matrix in the Details of Estimate Form for costs to support the project.</i>
<p>The project will be completed in 2018 so the expense will only affect the 2018 Capital Improvement Fund.</p>	

SOURCES OF FUNDING	Year 1	Year 2	Year 3	Year 4	Year 5	Total
General Fund	-					\$ -
Grant						-
Capital Improvement Fund	10,000					10,000
<b>Total Sources of Funding</b>	<b>\$ 10,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,000</b>
EXPENDITURES						
Capital Expenditures:						
Major Equipment	-					\$ -
Minor Equipment						-
Computer Hardware/Software						-
Shop Equipment						-
Miscellaneous Equipment						-
ADA	10,000					10,000
<b>Total Capital Expenditures</b>	<b>\$ 10,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,000</b>
Operating Budget Impact:						
(Detail by line item)						\$ -
						-
						-
						-
						-
<b>Total Operating Savings</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## **State Liquid Fuels Fund**

### Description and Responsibilities:

Each year the Borough receives an allocation from the Commonwealth of Pennsylvania for the maintenance of the Borough's streets and roads. The funds are the Borough's proportionate share of the state levied gasoline tax. The share is based upon a formula which takes into account Plum's population and miles of improved roads. The use of the funds is restricted to maintenance, repair, construction of roads or streets, purchase of road machinery and road equipment (subject to limits) and repair of that equipment, traffic signs and signals, and up to \$1,000 per year for the purchase of computer hardware, software and related training. The borough typically uses these funds for road improvements which may include resurfacing, and seal coating.

### 2017 Accomplishments

1. Expended \$800,000 on road re-surfacing.

### 2018 Goals

1. Continue to improve the roads through selected paving of the most deteriorated roadways.

### 2018 Budget Highlights

1. Budgeted for roadway improvements at \$825,000.

**Borough of Plum**  
**2018 Budget - Liquid Fuels Fund**

		<b>FY 14</b>	<b>FY 15</b>	<b>FY 16</b>	<b>FY 17</b>	<b>FY 18</b>
		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Estimated</b>	<b>Budget</b>
<b>35-00-000-00</b>						
<b>Account No.</b>	<b>Description</b>					
	Prior Year Carryforward	\$ 205,418	\$ 94,818	\$ 532,494	\$ 63,324	\$ 63,489
35-00-340-100	Interest	60	1,106	3,108	1,700	1,700
35-00-350-755	Intergovernmental Revenues	-	-	-	-	-
35-00-355-020	State Liquid Fuels Allocation	597,490	658,408	776,918	798,965	841,047
35-00-355-141	Other Reimbursement	-	-	-	-	-
	<b>Available Funds</b>	<b>\$ 802,968</b>	<b>\$ 754,332</b>	<b>\$ 1,312,520</b>	<b>\$ 863,989</b>	<b>\$ 906,236</b>
35-00-430-300	Miscellaneous <i>Miscellaneous expenses.</i>	\$ 45	\$ 652	\$ -	\$ 500	\$ 1,000
35-00-432-245	Winter Maintenance Services <i>For bulk salt and anti-skid purchases</i>	84,672	139,362	136,986	-	-
35-00-437-245	Storm Sewers and Drains <i>Repairs on storm sewers and drains.</i>	-	-	-	-	-
35-00-438-720	Annual Overlay <i>Annual contracted road resurfacing projects.</i>	541,609	-	1,030,386	800,000	825,000
35-00-438-740	Major/Lease Equipment <i>Purchase/Lease Major Equipment</i>	81,824	81,824	81,824	-	-
	<b>Expenditures</b>	<b>\$ 708,150</b>	<b>\$ 221,838</b>	<b>\$ 1,249,196</b>	<b>\$ 800,500</b>	<b>\$ 826,000</b>
	<b>Annual Surplus/(Deficit)</b>	<b>\$ (110,600)</b>	<b>\$ 437,676</b>	<b>\$ (469,170)</b>	<b>\$ 165</b>	<b>\$ 16,747</b>
	<b>Fund Balance</b>	<b>\$ 94,818</b>	<b>\$ 532,494</b>	<b>\$ 63,324</b>	<b>\$ 63,489</b>	<b>\$ 80,236</b>

*Borough of Plum*  
*2018*

*Community Support*

*Budgets*



# Plum Community Center

499 Center-New Texas Road, Pittsburgh, Pennsylvania 15239 ♦ 412-795-2330

**Director**  
Nina Segelson

**President**  
Adele O'Connor

**Vice-President**  
Marian Nardozzi

**Treasurer**  
Cindy Vento

**Secretary**  
Carol Johnson

**Directors:**

Vikki Newton

Marian Nardozzi

Jeff Pope

Keith Nowalk

August 30, 2017

Plum Borough Council  
4575 New Texas Road  
Plum, PA 15239

Gentlemen,

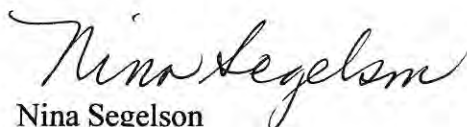
Enclosed please find the reports of our actual revenues and expenditures for the 2016-17 year and our budget for the 2017-18 year, as requested. I hope that you find everything in order and that you will continue to provide the financial support and services that we have depended on in the past.

We hope that you are satisfied to know that we continue to provide valuable services to our community, a breakdown of some of these accomplishments as well as goals for the future are attached. These accomplishments are due in part to your support of \$50,000. We are asking for a modest 10% increase in this amount so that we can continue to grow the Center and achieve the many goals we have for the future.

We would like to thank you for the good care that you and your dedicated staff have provided to the Center facility. The building is well maintained and the grounds are beautifully groomed, trimmed and plowed and we are constantly complimented on the Center's appearance. We are pleased to be able to host community meetings, candidate's forums, the Boro's family movies, as well as providing a polling site for the community.

Once again, thank you for your dedication to our Center and the older residents of Plum. Please do not hesitate to contact me for additional information.

Sincerely,

  
Nina Segelson

## Plum Senior Community Center

### Description/History

The Center was established in 1980 to serve seniors in the Plum community. Within a few years the Center began to offer aging services as a sub contractor for the Allegheny County Area Agency on Aging. The Center quickly became the only place to go for all social service information and currently serves an average of about 100 seniors per day. It became necessary to expand the Center in 1985 and again in 1995. The Center's leadership was also responsible for attracting the community's first subsidized housing for seniors in 1992, bringing 36 senior residents to live right next door.

Services include **information and referral, benefits counseling, hot lunches, educational, wellness, fitness and recreational programs, volunteer opportunities, and entertainment** which features a local country band performance each week. Special offerings include **Farmer's Market Coupon** distribution, **AARP Volunteer Income Tax preparation, medical insurance counseling, access to Neighborhood Legal Services, transportation registration and safe driving** classes. The **Caring Circle**, a support group for caregivers and the **Stroke and Brain Injury** support group meet regularly at the Center as well as an **Alcoholics Anonymous** group.

The **Meals on Wheels** program is one of the most vital services the Center provides and in 2014 we formed a collaborative of providers called **Meals on Wheels of Greater Pittsburgh**, which serves all of Allegheny County with the help of foundations as well as the Allegheny County Area on Aging. Plum's Rotary plays a big part in helping deliver the meals to the homebound, as do dozens of other volunteers, making the service available to all who need it. The Center expects to be part of the State's new **Community Health Choices** which will expand these meal services.

The Board realized, early in the new century, that the Center needed to expand once again. The Baby Boomers, happy to have such a resource in their

## 2017 Accomplishments

Membership increased by 16 %

Held 6 New member meetings 2017 and the last 6 months of 2016.

Achieved 100 % success in Allegheny County's *Performance Based Contracting* program

Became a Pennsylvania Department of Aging Waiver services provider

Men's Club started

Received a grant of \$15,000 to enhance and grow our Caring Circle program (caregiver support group)

Earned \$12,672 from our participation in Subaru's *Share the Love* program for our Meals on Wheels program

Distributed 5 % more Farmer's Market Coupons

Continued VITA free tax return preparation for 508 individuals

Registered 61 Seniors for PAT bus passes

Registered 144 Seniors for ACCESS transportation

Provided 10% more referrals or other benefit assistance

Held a successful first annual *Arts Gala and Open House*

Revised Center's Bylaws

Served 20% more individuals under the age of 60

Added Active and Fit programs which are free to selected insureds

## Goals for 2018

Continue to increase participation in the Center and its programs

Obtain contracts with the (3) *Community Health Choices* insurance companies to provide home delivered meals to Pennsylvania Medicaid consumers beginning January 1, 2018 (Applications submitted this fall)

Begin a private pay Meals on Wheels program with online ordering capabilities to piggy back on the current program but with frozen meal choices, which will still have the Change of Condition benefit (i.e. a volunteer delivery person who visually checks on the welfare of the homebound client) while offering broader meal selection, in collaboration with Meals on Wheels of Greater Pgh.

Complete the Center's Strategic Plan

Form Committee and examine profitability of Café and Center Rentals



PLUM SENIOR COMMUNITY CENTER  
 BUDGET HIGHLIGHTS  
 FOR YEAR ENDED JUNE 30, 2018

**PROJECTED REVENUES:**

Grant Revenues	224,474
Fundraising Events	11,536
Program Revenues	6,606
Contributions	22,501
Program Income	20,563
Other Revenues	22,881
<b>TOTAL REVENUES</b>	<b>308,561</b>

**PROJECTED EXPENSES:**

Staff Expense	228,942
Support Services	11,171
Insurance	14,264
Equipment	10,968
Repair & Maintenance	3,505
Supplies	7,458
Telephone & Internet	1,288
Utilities	22,752
Vehicle Expense	989
Other Expenses	7,670
<b>TOTAL EXPENSES</b>	<b>309,007</b>

# PLUM BOROUGH COMMUNITY LIBRARY

445 Center New Texas Road  
Pittsburgh Pennsylvania 15239  
412-798-READ  
Fax: 412-798-9245  
www.plumlibrary.org



September 29, 2017

Michael G. Whitico  
Finance Director  
Borough of Plum  
4575 New Texas Road  
Plum, PA 15239

Dear Mr. Whitico,

Thank you for your letter regarding the 2018 Borough budget and your request for information about the library. We sincerely appreciate the support of the Borough in the operation of the Plum Community Library. Following is information pertaining to the items requested.

1. Description of the library

The library occupies a 10,000 + square foot building located adjacent to the Plum Senior Community Center. Public areas include resources and seating for adults, a young adult area, a separate children's room, and a community meeting room. There is also a covered patio area and a fenced play yard. Staff areas include two offices, a workroom, a storage room and a lunchroom. A separate room houses the Allegheny Foothills Historical Society, in which residents can receive help with genealogy research, or simply connect to the past. The library houses over 44,000 items, including print material, audio books, music, periodicals, and movies, as well as ten public access computers.

2. What the library provides to the residents of Plum

This is our mission:

To provide the residents of Plum Borough with free and equal access to all library materials and services;

To provide patrons with information that meets their personal, educational, professional and recreational needs;

To promote for individuals of all ages an appreciation of reading and lifelong learning;

To provide special programs designed to foster interest in cultural and social aspects of daily life;

To promote “partnerships in learning” with other community organizations such as public and private schools, businesses and special interest groups.

### 3. 2017 accomplishments

- Increased collaboration with other Plum non-profit organizations for the betterment of the community
- Provided continuity of Children’s serviced during the transition in Children’s library staff
- Provided updated print and electronic library resources
- Continued to be a relevant venue for educational, recreational, and social activities in the community

### 4. 2018 goals

- Offer new types of adult programs, focusing on musical performances and technology education
- Inspect, evaluate and replace worn copies of classic and popular children’s titles with updated editions as budget permits
- Continue to be a relevant venue for educational, recreational, and social activities in the community

### 5. 2017 budget highlights – no significant changes

Enclosed are the 2017 budget and a copy of the letter to Council. Please let me know if additional information is needed.

Sincerely,



Marilyn Klingensmith  
Library Director

# PLUM BOROUGH COMMUNITY LIBRARY

445 Center New Texas Road  
Pittsburgh Pennsylvania 15239  
412-798-READ  
Fax: 412-798-9245  
www.plumlibrary.org

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September 29, 2017

Plum Borough Council and Mayor  
4575 New Texas Road  
Plum, PA 15239

Dear Borough Officials,

Thank you for your continuing financial support of the Plum Community Library. The library trustees and staff are truly appreciative of the Borough's commitment to maintaining quality library service within the Borough. Municipal funding is a vital part of the library's operating budget. We are again asking for your consideration as you prepare the Borough budget for 2018.

As you know, the library's funding sources also include allotments from the State and from the Allegheny Regional Asset District (RAD). Other income is generated by the library through our annual mailing campaign, fundraisers, and library fees and fines.

We continue to make every effort to maintain our level of spending while operating costs continue to rise. State and RAD standards require libraries to spend \$5.00 per capita of local income, which includes both municipal funding and library generated income. The required per capita expenditure in Plum is \$135,630, based on our population of 27,126. The Borough's contribution of \$ 95,620 amounts to \$3.52 per capita.

As our population is expected to increase with the planned new housing construction in the borough, we are appealing to the Borough for an increase in library support, which will help to keep pace with an increased local per capita spending requirement in the future.

We recognize the challenges before you as you prepare the Borough budget, and we appreciate your consideration of our request. Please do not hesitate to contact me for any additional information.

Sincerely,



Library Director

Plum Community Library  
Budget 2017

Income

Plum Borough	\$ 95,620
State	37,175
RAD	99,367
Fines & Fees	15,000
Fundraising	20,000
Donations	8,000
Gaming	15,340
Wachter Foundation	<u>5,000</u>
Total	\$295,502

Expenses

Payroll	\$168,000
Insurance & Bonds	8,000
Maintenance & Repair	10,000
Utilities - Gas	3,000
Utilities - Electric	16,800
Utilities - Water & Sewage	1,600
Utilities - Telephone	5,100
Postage	400
PR & Marketing	2,500
Audit	3,800
Equipment Leasing	6,000
Supplies	5,000
Programs	4,500
Continuing Education	100
Printing	100
Miscellaneous Expense	100
Fundraising	3,200
Material Acquisitions	37,102
Travel	1,000
Fees	4,200
FF & E	4,000
Wachter Foundation	5,000
Reserve	<u>6,000</u>
Total	\$295,502



**PLUM EMERGENCY MEDICAL SERVICES, INC.**

**1990 OLD MINE ROAD**

**PITTSBURGH, PA 15239-1136**

**(412) 793-4801**

**"In Partnership With the Community"**

Plum Borough Council  
Michael Thomas  
Michael Whitico  
Borough of Plum  
4575 New Texas Rd  
Pittsburgh, PA 15239

October 12, 2017

To: Plum Borough Council Members, and staff  
From: Joseph Festa, Plum EMS Administrative Director  
Re: Proposed 2018 Operating Budget

On behalf of Plum Emergency Medical Services, I am pleased to submit the proposed 2018 Operating Budget for review and consideration. The proposed budget supports our long-term goals of Plum EMS and provides an opportunity to offer employees competitive wages, benefit plan options and funding in support of ongoing capital improvements. Financial stability is the chance to attract and retain the best emergency healthcare professionals the region has to offer and a "second to none" emergency service to the citizens of Plum Borough.

Proposed 2018 Operating Budget provides:

- Sustainable 24 x 7 medical services and up-to-date equipment
- Competitive salary's as well as increased benefit options
- Inflationary increase adjustments
- Capital Improvements

This guaranteed revenue stream helps Plum EMS invest in strategic priorities to strengthen the future of Plum Borough as it continues to grow in population while delivering top quality emergency services.

Plum EMS looks forward to continued collaboration with Plum Council members while standing true to our commitment; "In Partnership with the Community."

Sincerely,

Joseph Festa

**Pride of Plum Borough**

**SUMMARY OF 2017**  
**Description-Accomplishments-Goals-Budget Concerns**

**Plum EMS – A Short Description**

The mission of Plum EMS is to provide emergency ambulance service to the Borough of Plum and has been since 1991. Plum EMS presently has 50 full-time, part-time, and casual employees and operates four ambulances, a wheelchair van, a squad/command vehicle and a supervisor's vehicle. Normal staffing includes two advanced life support ambulances from 8:00 am to midnight and one ambulance from midnight to 8:00 am. An ambulance crew is comprised of a minimum of one paramedic and one EMT (Emergency Medical Technician). The wheelchair van is staffed and operated Monday through Friday from 8:00 am to 4:00 pm on an as-needed basis.

Plum EMS is licensed by the Pennsylvania Department of Health as an Advanced Life Support ambulance service. That is the highest level of service under the state Emergency Medical Services Act (EMS Act). Our Paramedics and Emergency Medical Technicians (EMTs) are capable of providing the highest level of care allowed. In addition to basic emergency care, Plum EMS paramedics are trained and certified to initiate intravenous therapy, administer appropriate medications, secure patent airways (via intubation), monitor cardiac patients, and communicate (via telemetry and verbal report) their findings to our medical command physician.

Our ambulance log has averaged around 2,900 entries for the last several years and has held relatively steady at that level. This includes medical calls, refusals, fire standbys, public events, etc. Of this number, over 1,800 patients were transported to a medical facility. Year-to-date ambulance transports for 2017 have remained steady throughout the year. With the increased and aging population of the Borough, these current statistics should continue to grow along with the various proposed housing developments occurring in the Borough of Plum.

**2017 Accomplishments:**

We were conservative in our estimates of income from our subscription drive and third-party billing. We also had significant concerns with costs that were out of our control (fuel prices, medical supplies, insurances, etc.) and being able to maintain our staffing. With that stated, the following are our accomplishments:

- New Operations Director established in June of 2017 with the typical transition.
- Healthcare insurance premiums for our staff during the 2017 year plan faced an additional 6% increase. We were able to sign an agreement with Highmark that extends our coverage to the end of November 2018. With the Affordable Healthcare Act continuing our ability to stay in a small group through 2018, we can project our costs for healthcare to that date. Beyond that, we will be forced to comply with the Act which may cause a dramatic increase in our price for our staff members' healthcare.
- Plum EMS partnered with Allegheny Health Network, to provide our annual flu clinics for the residents of the Borough of Plum.
- We were able to give a significant payroll adjustment to our staff that has helped Plum EMS remain competitive in the region.
- Funds from our subscription drive decreased along with the cost of a subscription. However, the percentage of subscribers remains at the same level.
- Operationally, we are maintaining our emphasis on improving our technology assets to stay in the forefront of modern public safety providers.
- Our Safety Committee continues to be recognized by the state for worker's compensation.

- We are a precepting site (i.e., we provide training for student paramedics who are finishing their classroom program), for paramedics at the Community College of Allegheny County and The Center for Emergency Medicine which is associated with the University of Pittsburgh.
- Adding a fourth ambulance to our fleet in October of 2016 has dramatically reduced the stress on our fleet. This fourth unit increased downtime for the trucks, and establish a routine maintenance program that has lengthened our fleet.

### **Goals for 2018**

For 2018, Plum EMS must continue to take a conservative approach to our operations. It is our position that this restraint will now last forever. With those notes of caution, we are striving to accomplish the following:

- Our goal is to allocate Borough monies for continued wage increases. This will increase wages to remain competitive and retain our workforce. At this time, the Medicare reimbursement schedule will remain stagnant for 2017 and 2018. There is lobbying occurring for an increase in reimbursements for Medicaid patients. However, we are not confident that this will be implemented and with our number of Medicaid patients, it will not have a significant impact.
- Establish an employer match for employee's 401K retirement accounts.
- We continue to locate additional funding streams through state and federal grant programs.
- Continually working with the council to assist us in stabilizing our revenue to be in a better position for forecasting our budget is essential. There will always be uncertainty because the most substantial amount of income is derived from billing for service. This is entirely dependent on our call volume and the number of transports to a medical facility and other billable services.
- Further, expand the community programs and provide additional screening programs in the community.

### **Budget Highlights for 2018**

The following are the major budgetary concerns for 2018:

- We need to further increase the wages for new and existing Plum EMS Paramedics and Emergency Medical Technicians (EMTs).
- Continue tracking third-party billing to ensure our income is consistently improving. We have contracted with a new billing agency to maximize our reimbursements. Presently, we see improvement in payment turnaround times as well as a modest increase in those returns. This is likely a result of consistent documentation and the additional resources being provided by the billing agency.
- Our healthcare cost will remain stable until the end of November 2017. We can continue providing health care with only a 5.4% increase going into the New Year. 2018 may present a different set of problems for us with uncertainty existing in the healthcare insurance arena.
- Our maintenance cost remains in control with the age, mileage, and number of responses of the vehicles. A fourth unit has alleviated some of the stress incurred.
- Utility bill assessment and control is a priority.



	Jan - Dec 16	Budget	\$ Over Budget	% of Budget	Jan 1 - Aug 29, 17	Budget	\$ Over Budget	% of Budget		2018 Projected Budget
Ordinary Income/Expense										
Income										
4000 - Contributed Income										
4001 - Subscriptions										
4002 - Subscription Income	166,659.00				93,385.05	50,000.00	43,385.05	186.77%		110,000.00
4003 - Subscription Donations	32,445.00				40,683.00	10,000.00	30,683.00	406.83%		20,000.00
4001 - Subscriptions - Other	0.00	180,000.00	(180,000.00)	0.0%	0.00	0.00	0.00	0.0%		
Total 4001 - Subscriptions	199,104.00	180,000.00	19,104.00	110.61%	134,068.05	60,000.00	74,068.05	223.45%		130,000.00
4004 - Grants	163,701.70	181,000.00	(17,298.30)	90.44%	7,448.21	5,000.00	2,448.21	148.96%		5,000.00
4005 - Donation Income	5,794.53	5,000.00	794.53	115.89%	5,417.97	5,000.00	417.97	108.36%		5,000.00
4006 - Fundraising Income	0.00				0.00	0.00	0.00	0.0%		
4007 - In-Kinds	20,608.00				0.00	0.00	0.00	0.0%		
4000 - Contributed Income - Other	0.00				0.00	0.00	0.00	0.0%		
Total 4000 - Contributed Income	389,208.23	366,000.00	23,208.23	106.34%	146,934.23	70,000.00	76,934.23	209.91%		140,000.00
4100 - Fees For Services										
4101 - Third Party Billing	920,217.10				616,175.35	800,000.00	(183,824.64)	77.02%		920,000.00
4102 - Patient Refunds	(3,917.32)				(2,960.41)	(5,000.00)	2,039.59	59.21%		(5,000.00)
4103 - Event Standby	3,540.00				2,125.00	3,000.00	(875.00)	70.83%		3,000.00
4104 - Van Transports	100.00				2,400.00	4,000.00	(1,600.00)	60.0%		4,500.00
4105 - Training Classes	2,305.00				3,335.00	1,000.00	2,335.00	333.5%		1,500.00
4106 - Turnpike Income	3,200.00				1,200.00	2,000.00	(800.00)	60.0%		2,000.00
4107 - Medical Records	211.48				0.00	150.00	(150.00)	0.0%		0.00
4108 - US Open Revenue	48,092.00				0.00	0.00	0.00	0.0%		0.00
4100 - Fees For Services - Other	0.00	847,000.00	(847,000.00)	0.0%	0.00	0.00	0.00	0.0%		
Total 4100 - Fees For Services	973,748.26	847,000.00	126,748.26	114.96%	622,274.95	805,150.00	(182,875.05)	77.29%		926,000.00
4200 - Borough EMS RET	0.00				0.00	580,000.00	(580,000.00)	0.0%		480,000.00
4800 - Interest Income	6,988.07	3,500.00	3,488.07	199.66%	2,890.03	1,500.00	1,390.03	192.67%		3,000.00
4810 - Annuity Income	0.00				0.00	0.00	0.00	0.0%		0.00
4900 - Misc Income	0.00	100.00	(100.00)	0.0%	0.00	1,000.00	(1,000.00)	0.0%		0.00
Total Income	1,369,944.56	1,216,600.00	153,344.56	112.6%	772,099.21	1,457,650.00	(685,550.79)	52.97%		1,549,000.00
Expense										
5000 - Program Supplies										
5010 - Medical Supplies	13,766.79				8,869.53	8,000.00	869.53	110.87%		12,000.00
5020 - Training Materials	3,099.66				5,103.25	2,000.00	3,103.25	255.16%		5,000.00
5030 - Fundraising Expenses	0.00				0.00	0.00	0.00	0.0%		
5000 - Program Supplies - Other	0.00	8,000.00	(8,000.00)	0.0%	0.00	0.00	0.00	0.0%		
Total 5000 - Program Supplies	16,866.45	8,000.00	8,866.45	210.83%	13,972.78	10,000.00	3,972.78	139.73%		17,000.00
5100 - Medical Equipment Expenses										
5120 - Medical Equipment	2,500.28				4,278.07	3,000.00	1,278.07	142.6%		10,000.00
5130 - Medical Equip Maint/Repairs	1,333.91				1,063.75	2,000.00	(936.25)	53.19%		6,000.00
5140 - Medical Telecommunications	2,982.34				874.20	1,500.00	(625.80)	58.28%		1,500.00
5100 - Medical Equipment Expenses - Other	0.00	39,100.00	(39,100.00)	0.0%	0.00	0.00	0.00	0.0%		
Total 5100 - Medical Equipment Expenses	6,816.53	39,100.00	(32,283.47)	17.43%	6,216.02	6,500.00	(283.98)	95.63%		17,500.00
5200 - Employee Expenses										
5210 - Salaries & Wages										
5210.1 - Crews	0.00				354,806.78	0.00	354,806.78	100.0%		
5210.2 - Wheelchair Van Drivers	0.00				3,430.49	0.00	3,430.49	100.0%		
5210.3 - Mechanics	0.00				2,830.97	0.00	2,830.97	100.0%		
5210.4 - Supervision	0.00				36,498.49	0.00	36,498.49	100.0%		
5210.5 - Management	0.00				86,556.27	0.00	86,556.27	100.0%		
5210 - Salaries & Wages - Other	758,917.25	745,000.00	13,917.25	101.87%	0.00	800,000.00	(800,000.00)	0.0%		800,000.00

Total 5210 - Salaries & Wages	758,917.25	745,000.00	13,917.25	101.87%	484,123.00	800,000.00	(315,877.00)	60.52%		800,000.00	
5215 - Contractor Wages	22,694.00				496.80	0.00	496.80	100.0%		1,000.00	
5220 - PR Tax Expense	65,556.57				42,934.36	68,800.00	(25,865.64)	62.41%		80,000.00	
5230 - Employee Benefits											
5230.1 - Health Club Memberships	1,739.55				1,264.23	0.00	1,264.23	100.0%		2,000.00	
5230.2 - Dental Insurance	7,689.45				4,750.36	0.00	4,750.36	100.0%		12,000.00	updated
5230.3 - HRA Payments	14,227.85				12,644.02	0.00	12,644.02	100.0%		22,100.00	
5230.4 - Life & LTD Insurance	519.97				4,469.06	0.00	4,469.06	100.0%		8,500.00	updated
5230.5 - Medical Insurance	42,580.65				33,147.37	0.00	33,147.37	100.0%		75,000.00	updated with + 5.4%
5230 - Employee Benefits - Other	0.00				0.00	74,000.00	(74,000.00)	0.0%			
Total 5230 - Employee Benefits	66,757.47				56,275.04	74,000.00	(17,724.96)	76.05%		119,600.00	
5240 - Employer 401K	0.00				0.00	0.00	0.00	0.0%		35,000.00	
5200 - Employee Expenses - Other	0.00	105,000.00	(105,000.00)	0.0%	0.00	0.00	0.00	0.0%			
Total 5200 - Employee Expenses	913,925.29	850,000.00	63,925.29	107.52%	583,829.20	942,800.00	(358,970.80)	61.93%		1,035,600.00	
5300 - Occupancy Expenses											
5310 - Rent	15,250.00	18,000.00	(2,750.00)	84.72%	8,750.00	15,000.00	(6,250.00)	58.33%		15,000.00	
5320 - Utilities											
5320.1 - Cable Service	3,894.63				2,191.27	0.00	2,191.27	100.0%		4,000.00	
5320.2 - Electric	7,828.58				4,366.78	0.00	4,366.78	100.0%		9,000.00	
5320.3 - Gas	2,798.10				1,562.79	0.00	1,562.79	100.0%		3,000.00	
5320.4 - Water/Sewage	542.25				1,811.39	0.00	1,811.39	100.0%		2,500.00	
5320 - Utilities - Other	0.00	15,000.00	(15,000.00)	0.0%	0.00	16,000.00	(16,000.00)	0.0%			
Total 5320 - Utilities	15,063.56	15,000.00	63.56	100.42%	9,932.23	16,000.00	(6,067.77)	62.08%		18,500.00	
5330 - Maint & Repairs	8,281.59	1,000.00	7,281.59	828.16%	1,751.98	2,000.00	(248.02)	87.6%		35,000.00	floor & steps
5340 - Carpet Service	1,381.00	1,500.00	(119.00)	92.07%	812.00	1,500.00	(688.00)	54.13%		1,500.00	
5350 - Building Supplies	2,568.67	3,000.00	(431.33)	85.62%	2,196.93	3,000.00	(803.07)	73.23%		3,000.00	
5300 - Occupancy Expenses - Other	0.00				0.00	0.00	0.00	0.0%			
Total 5300 - Occupancy Expenses	42,544.82	38,500.00	4,044.82	110.51%	23,443.14	37,500.00	(14,056.86)	62.52%		73,000.00	
5400 - Office Expenses											
5410 - Office Supplies	3,853.11				1,416.53	3,000.00	(1,583.47)	47.22%		3,000.00	
5420 - Postage	587.20				553.67	500.00	53.67	110.73%		700.00	
5430 - Printing	1,797.88				1,291.27	1,500.00	(208.73)	86.09%		1,500.00	
5440 - Software & Computer Expense	1,683.00				2,548.59	2,000.00	548.59	127.43%		3,000.00	
5450 - Cable	0.00				0.00	0.00	0.00	0.0%			
5460 - Telephone	6,688.92				3,207.03	7,000.00	(3,792.97)	45.82%		7,000.00	
5470 - Maintenance/Repairs	0.00				59.98	0.00	59.98	100.0%		500.00	
5400 - Office Expenses - Other	0.00	20,000.00	(20,000.00)	0.0%	0.00	0.00	0.00	0.0%			
Total 5400 - Office Expenses	14,610.11	20,000.00	(5,389.89)	73.05%	9,077.07	14,000.00	(4,922.93)	64.84%		15,700.00	
5500 - Vehicle Expenses											
5510 - Fuel											
5510.1 - Gasoline	0.00				7,834.63	0.00	7,834.63	100.0%		12,000.00	
5510.2 - Diesel	0.00				666.40	0.00	666.40	100.0%		6,000.00	
5510 - Fuel - Other	15,700.11	18,000.00	(2,299.89)	87.22%	0.00	18,000.00	(18,000.00)	0.0%			
Total 5510 - Fuel	15,700.11	18,000.00	(2,299.89)	87.22%	8,501.03	18,000.00	(9,498.97)	47.23%		18,000.00	
5520 - Maintenance/Repairs -Vehicle											
5520.0 - General Vehicle Maint/Repairs	8,494.63				1,855.99	10,000.00	(8,144.01)	18.56%		2,000.00	
5520.1 - 485 Squad CarMaint/Repairs	145.76				0.00	0.00	0.00	0.0%		500.00	
5520.2 - 485 Car Maint/Repairs	328.12				56.00	0.00	56.00	100.0%		500.00	
5520.3 - 486 Maint/Repairs	554.79				4,123.41	0.00	4,123.41	100.0%		6,000.00	
5520.4 - 487 Maint/Repairs	123.93				2,253.52	0.00	2,253.52	100.0%		3,000.00	
5520.5 - 488 Maint/Repairs	660.79				1,089.00	0.00	1,089.00	100.0%		4,000.00	
5520.6 - 489 Maint/Repairs	186.48				2,987.37	0.00	2,987.37	100.0%		4,000.00	

5520.7 - Van Maint/Repairs	512.25				4.87	5,000.00	(4,995.13)	0.1%		2,000.00
5520 - Maintenance/Repairs -Vehicle - Other	0.00	20,000.00	(20,000.00)	0.0%	0.00	0.00	0.00	0.0%		
Total 5520 - Maintenance/Repairs -Vehicle	11,006.75	20,000.00	(8,993.25)	55.03%	12,370.16	15,000.00	(2,629.84)	82.47%		22,000.00
5530 - Vehicle Registration	50.00	86.00	(36.00)	58.14%	20.00	100.00	(80.00)	20.0%		100.00
5540 - Vehicle Parts										
5540.0 - General Vehicle Parts	2,498.25				2,309.94	0.00	2,309.94	100.0%		
5540.3 - 486 Parts	0.00				425.92	0.00	425.92	100.0%		
5540.5 - 488 Vehicle Parts	777.21				0.00	0.00	0.00	0.0%	Reallocate funds to maint/repairs cat.	
5540.6 - 489 Vehicle Parts	0.00				0.00	0.00	0.00	0.0%		
5540 - Vehicle Parts - Other	0.00	7,000.00	(7,000.00)	0.0%	0.00	6,000.00	(6,000.00)	0.0%		
Total 5540 - Vehicle Parts	3,275.46	7,000.00	(3,724.54)	46.79%	2,735.86	6,000.00	(3,264.14)	45.6%		moved to other
5550 - Tires										
5550.0 - Tires - General	3,697.32				0.00	0.00	0.00	0.0%		
5550.1 - 485 Tires	0.00				659.59	0.00	659.59	100.0%		500.00
5550.3 - 486 Tires	270.90				996.82	0.00	996.82	100.0%		1,200.00
5550.4 - 487 Tires	270.90				688.88	0.00	688.88	100.0%		1,200.00
5550.5 - 488 Tires	2,061.78				1,646.16	0.00	1,646.16	100.0%		2,000.00
5550.6 - 489 Tires	0.00				317.94	0.00	317.94	100.0%		1,200.00
5550.7 - Van Tires	668.14				0.00	0.00	0.00	0.0%		800.00
5550 - Tires - Other	0.00	7,000.00	(7,000.00)	0.0%	0.00	7,000.00	(7,000.00)	0.0%		
Total 5550 - Tires	6,969.04	7,000.00	(30.96)	99.56%	4,309.39	7,000.00	(2,690.61)	61.56%		6,900.00
5500 - Vehicle Expenses - Other	0.00				0.00	0.00	0.00	0.0%		
Total 5500 - Vehicle Expenses	37,001.36	52,086.00	(15,084.64)	71.04%	27,936.44	46,100.00	(18,163.56)	60.6%		47,000.00
5600 - Insurance Expense										
5610 - Commercial/Liability Insurance	23,085.67	21,000.00	2,085.67	109.93%	13,145.88	21,500.00	(8,354.12)	61.14%		25,000.00
5620 - Disability Insurance	0.00				0.00	0.00	0.00	0.0%		
5630 - SWIF	37,023.32	39,000.00	(1,976.68)	94.93%	25,696.56	48,000.00	(22,303.44)	53.54%		50,000.00
5600 - Insurance Expense - Other	0.00				0.00	0.00	0.00	0.0%		
Total 5600 - Insurance Expense	60,108.99	60,000.00	108.99	100.18%	38,842.44	69,500.00	(30,657.56)	55.89%		75,000.00
5700 - Professional Fees										
5710 - Legal	418.00	2,000.00	(1,582.00)	20.9%	0.00	1,500.00	(1,500.00)	0.0%		2,500.00
5720 - Accounting/Bookkeeping	13,070.40	15,000.00	(1,929.60)	87.14%	14,160.95	16,000.00	(1,839.05)	88.51%		17,000.00
5730 - Payroll Processing Fee	6,065.65	5,000.00	1,065.65	121.31%	4,382.38	6,200.00	(1,817.62)	70.68%		6,200.00
5740 - Third Party Billing	64,649.90	65,000.00	(350.10)	99.46%	48,149.54	60,000.00	(11,850.46)	80.25%		67,500.00
5750 - Outside Services	1,142.70	3,000.00	(1,857.30)	38.09%	2,385.74	2,000.00	385.74	119.29%		3,000.00
5700 - Professional Fees - Other	0.00				0.00	0.00	0.00	0.0%	pt satisfaction	1,500.00
Total 5700 - Professional Fees	85,346.65	90,000.00	(4,653.35)	94.83%	69,078.61	85,700.00	(16,621.39)	80.61%		97,700.00
5800 - Service Fees										
5810 - Bank Fees	677.75				480.00	700.00	(220.00)	68.57%		700.00
5820 - Credit Card Fees	2,478.96				1,919.40	2,500.00	(580.60)	76.78%		3,000.00
5830 - PayPal Fees	6.28				2.61	25.00	(22.39)	10.44%		25.00
5840 - Misc Service Fees	2,113.00				630.00	25.00	605.00	2,520.0%		1,000.00
5800 - Service Fees - Other	0.00	1,800.00	(1,800.00)	0.0%	0.00	0.00	0.00	0.0%		
Total 5800 - Service Fees	5,275.99	1,800.00	3,475.99	293.11%	3,032.01	3,250.00	(217.99)	93.29%		4,725.00
5900 - Misc Expenses										
5920 - Uniforms	8,899.22	5,000.00	3,899.22	177.98%	5,431.45	12,000.00	(6,568.55)	45.26%		12,000.00
5925 - Employee Screening	614.75	500.00	114.75	122.95%	707.00	750.00	(43.00)	94.27%		1,000.00
5930 - Advertising	1,882.89	1,500.00	382.89	125.53%	597.50	2,000.00	(1,402.50)	29.88%		2,000.00
5940 - Misc Expenses	7,332.33	2,000.00	5,332.33	366.62%	2,009.37	7,000.00	(4,990.63)	28.71%		3,000.00
5950 - Depreciation	65,533.94				45,672.78	140,000.00	(94,327.22)	32.62%		0.00
5960 - Dues/Memberships/Subscript	1,935.92	2,500.00	(564.08)	77.44%	587.50	1,200.00	(612.50)	48.96%		1,200.00
5970 - Interest Expense	4,769.79	6,500.00	(1,730.21)	73.38%	771.69	5,200.00	(4,428.31)	14.84%		

5980 - Meals & Entertainment	3,822.57	4,500.00	(677.43)	84.95%	3,252.96	4,000.00	(747.04)	81.32%		5,000.00
5990 - Contributions/Donations	1,050.00	400.00	650.00	262.5%	0.00	1,000.00	(1,000.00)	0.0%		1,000.00
5995 - Staff Parties	24,812.26				1,207.28	6,000.00	(4,792.72)	20.12%		6,000.00
5900 - Misc Expenses - Other	0.00				0.00	0.00	0.00	0.0%		100,000.00
Total 5900 - Misc Expenses	120,653.67	22,900.00	97,753.67	526.87%	60,237.53	179,150.00	(118,912.47)	33.62%		131,200.00
6000 - Training & Education										
6020 - Tuition Reimbursement	2,000.00	7,000.00	(5,000.00)	28.57%	2,126.30	7,000.00	(4,873.70)	30.38%		6,000.00
6040 - Employee Training	837.58	7,000.00	(6,162.42)	11.97%	2,059.96	7,000.00	(4,940.04)	29.43%		18,000.00
6000 - Training & Education - Other	0.00				0.00	0.00	0.00	0.0%		
Total 6000 - Training & Education	2,837.58	14,000.00	(11,162.42)	20.27%	4,186.26	14,000.00	(9,813.74)	29.9%		24,000.00
6100 - Subscription Expenses										
6105 - Maintenance Fees	250.00				0.00	300.00	(300.00)	0.0%		1,500.00
6110 - Subscription Postage	2,059.52				1,990.48	2,300.00	(309.52)	86.54%		2,500.00
6115 - Subscription Mailing	1,500.00				1,490.00	1,750.00	(260.00)	85.14%		1,750.00
6120 - Subscription Printing	5,558.22				4,471.73	6,000.00	(1,528.27)	74.53%		6,000.00
6125 - CC Transaction Fees	247.54				88.36	250.00	(161.64)	35.34%		250.00
6130 - Pay Pal Fees- Subscriptions	22.58				26.48	30.00	(3.52)	88.27%		30.00
6100 - Subscription Expenses - Other	0.00				0.00	0.00	0.00	0.0%		
Total 6100 - Subscription Expenses	9,637.86				8,067.05	10,630.00	(2,562.95)	75.89%		12,030.00
Total Expense	1,315,625.30	1,196,386.00	119,239.30	109.97%	847,918.55	1,419,130.00	(571,211.45)	59.75%		1,550,455.00
Net Ordinary Income	54,319.26	20,214.00	34,105.26	268.72%	(75,819.34)	38,520.00	(114,339.34)	(196.83%)		1,549,000.00
Other Income/Expense										
Other Expense										
8400 - Prior Year 401K Payment	0.00				0.00	0.00	0.00	0.0%		
8500 - Fixed Asset Purchase	0.00				0.00	0.00	0.00	0.0%		
8900 - Allocation of Funds	0.00				0.00	0.00	0.00	0.0%		
9965 - Reclass Gen Unres to Board Ds	0.00				0.00	0.00	0.00	0.0%		
9999 - Beginning Net Asset Balances	0.00				0.00	0.00	0.00	0.0%		
Total Other Expense	0.00				0.00	0.00	0.00	0.0%		0.00
Net Other Income	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%		0.00
Net Income	54,319.26	20,214.00	34,105.26	268.72%	(75,819.34)	38,520.00	(114,339.34)	(196.83%)		(1,455.00)

capital lease payment



*Other Administrative*

**Borough of Plum  
Administrative Salary and Benefits  
Budget FY 2018**

		12/31/2017	3.00%	2018	Life/ADD/LTD		Health & Dental					Vision		FICA	UC 1st	Worker's	Grand Total	
		Salary	Increase	Budget	Monthly	Annual	Monthly	Stipend	Deductable	Emp. Share	Annual	Monthly	Annual	Pension	7.65%	\$9,750 5.66%		Comp
Soboslay	Assistant Manager	\$ 97,807	3.00%	\$ 100,741	\$ 71.53	\$ 858	\$ -	\$ 400	\$ -	\$ -	\$ 4,800	\$ -	\$ -	\$ 10,554	\$ 7,707	\$ 552	\$ 97	\$ 125,309
Berchick	PW Director				4.02	48												48
Binnie	PW Supervisor	75,580	3.00%	77,847	55.86	670	1,396		3,000	1,500	18,252	11.95	143	7,785	5,955	552	3,673	114,877
Borgoyne	Police Records Supervisor	48,880	3.00%	50,346	36.80	442	1,258		3,000	1,500	16,596	11.95	143	5,035	3,851	552	51	77,016
Costanza	Asst. to Manager	68,732	3.00%	70,794	49.33	592	1,586		3,000	1,500	20,532	11.95	143	7,079	5,416	552	97	105,205
Pawlak					4.02	48												48
Fields	Bldg Inspector	56,410	3.00%	58,102	42.33	508	1,396		3,000	1,500	18,252	11.95	143	5,810	4,445	552	198	88,010
Furko	Retired Admin PW				4.02	48												48
Gingery	Asst. Secretary	59,963	3.00%	61,762	43.73	525	1,396		3,000	1,500	18,252	11.95	143	6,176	4,725	552	97	92,232
Muggli	IT Coordinator	78,500	3.00%	80,855	55.85	670	1,586		3,000	1,500	20,532	11.95	143	8,086	6,185	552	116	117,139
Part Time	IT Assistant				-	-												-
Armstrong	Chief of Police	124,114	3.00%	127,837	77.02	924	1,586		3,000	1,500	1,500	11.95	143	-	9,780	552	4,215	144,951
Moorhead	Retired Admin Plng				4.02	48												48
Towe	PT Janitor	21,796	3.00%	22,450											1,717	552	1,166	25,885
Parrish	Assoc. Accountant	44,806	3.00%	46,150	33.95	407	512		1,500	750	6,894	4.12	49	4,615	3,530	552	97	62,294
Szarmach	Administrative	21,437		42,000	31.20	374	1,258		3,000	1,500	16,596	11.95	143	4,200	3,213	552	97	67,175
Oravitz	BCO/Code Enf. Off.	47,471	3.00%	48,895	35.96	432	1,586		3,000	1,500	20,532	11.95	143	4,890	3,740	552	198	79,382
Fischetti	Facilities Supervisor	70,952	3.00%	73,081	52.43	629	1,586		3,000	1,500	20,532	11.95	143	7,308	5,591	552	3,673	111,509
Thomas	Manager	128,000	3.00%	131,840	80.79	969		400			4,800	-	-	13,664	10,086	552	97	162,008
Usher	Administrative Assistant	42,833	3.00%	44,118	32.53	390	1,396		3,000	1,500	18,252	11.95	143	4,412	3,375	552	63	71,305
Whitico	Finance Director	90,227	3.00%	92,934	66.39	797	1,586		3,000	1,500	20,532	11.95	143	9,293	7,109	552	97	131,457
Amin.	Merit Pool																	
		<b>\$ 1,077,508</b>		<b>\$ 1,129,752</b>	<b>\$ 9,916</b>	<b>\$ 18,128</b>			<b>\$ 37,500</b>	<b>\$ 18,750</b>	<b>\$ 226,854</b>	<b>\$ 1,765</b>	<b>\$ 98,907</b>	<b>\$ 86,425</b>	<b>\$ 8,832</b>	<b>\$ 14,032</b>	<b>\$ 1,576,483</b>	

**Borough of Plum  
Clerical Salary and Benefits  
Budget FY 2018**

Job Class	Hr Rate	Regular		OT		7.65%		Life/ADD/LTD		Health & Dental			
		Annual	OT Rate	Annual	Sick	Fica	Monthly	Annual	Monthly	Stipend	Deduct.	Emp Share	Annual
Clancy Receptionist	\$ 19.61	\$ 40,789	\$ 29.42	\$ -	\$ -	\$ 3,120	\$ 30	\$ 361	\$ 1,396	\$ -	\$ 3,000	\$ 1,385	\$ 18,367
Stremple PC Secretary	19.61	40,789	29.42	1,471	628	3,281	30.06	361	1,396	-	3,000	1,385	18,367
Bayne Police Clerical	16.99	16,174				1,237	4.02	48					-
Cramer Police Clerical	19.61	40,789	29.42	-	628	3,168	30.06	361	512	-	1,500	994	6,650
		<u>\$ 138,541</u>		<u>\$ 1,471</u>	<u>\$ 1,256</u>	<u>\$ 10,806</u>		<u>\$ 1,131</u>			<u>\$ 7,500</u>		<u>\$ 43,384</u>
400-100 Admin - Salaries		\$ 40,789											
400-102 Admin - Sick Time					0								
400-154 Life / ADD / LTD								361					
400-156 Admin - Health & Dental													18,367
400-161 Admin - FICA						3,120							
410-140 Police Admin - Salaries		56,963											
410-102 Police Admin - Sick Time					628								
410-103 Part-Time Help		-											
410-137 Police Admin. Overtime				0									
410-154 Life / ADD / LTD								409					
410-156 Police Admin - Health & Dental													6,650
410-161 Police Admin - FICA						4,405							
414-100 Planning & Zoning Salaries		40,789											
414-103 Part Time Help													
414-144 Planning & Zoning - Overtime				1,471									
414-102 Planning & Zoning - Sick Time					628								
414-154 Life / ADD / LTD								361					
414-155 Planning & Zoning - Health Retirees													0
414-156 Planning & Zoning - Health													18,367
414-161 Planning & Zoning - FICA						3,281							
<b>Variance Check</b>		<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>					<u>\$ -</u>



**Borough of Plum  
Clerical Salary and Benefits  
Budget FY 2018**

Job Class	Vision		Pension		UC 1st	Worker's	Grand Total
	Monthly	Annual	Weekly	Annual	\$9,750 5.66%	Comp	
Vacant Asst Bldg Inspect.	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -
Clancy Receptionist	11.95	143	133.82	6,959	552	97	70,388
Stremple PC Secretary	11.95	143	133.82	6,959	552	59	72,610
Bayne Police Clerical					552	51	18,062
Cramer Police Clerical	4.12	49	133.82	6,959	552	51	59,207
		<u>\$ 335</u>		<u>\$ 20,877</u>	<u>\$ 2,208</u>	<u>\$ 258</u>	<u>\$ 220,267</u>

Asst Bldg Inspector is part-time

400-157 Admin - Vision	\$	143					
400-160 Admin - Pension				\$ 6,959			
400-162 Admin - Unempl Comp					\$ 552		
400-163 Admin - Worker's Comp						97	
410-157 Police - Vision		49					
410-158 Police - Pension Admin							
410-160 Police - Pension Teamsters				6,959			
410-162 Police - Unempl Comp					1,104		
410-163 Police - Worker's Comp						102	
414-157 Planning & Zoning - Vision		143					
414-160 Planning & Zoning - Pension				6,959			
414-162 Planning/Zoning - Unempl Comp					552		
414-163 Planning/ Zoning - Worker's Comp						59	
<b>Variance Check</b>	<u>\$</u>	<u>-</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

**Borough of Plum  
Police Salary and Benefits  
Budget FY 2018**

Officer	Title	Hire Date	2018															Salary
			2017 Base	0.0% Increase	2018 Base	2017 1st	1st 0.0%	2nd 6.0%	3rd 7.0%	Hol Ovt 4.03%	Est. YE Sick	Sick Max 20	Overtime 5.17%	Longevity Rate	Longevity Amount	Holiday 12 Days	Annual	
			Contracted		2,080 Hrs.	694 Hrs.	693 Hrs.	693 Hrs.	of Base	Days	1st/Shift @75%	of Base	Max @4%		1st shft			
Abraham	Sgt	02/07/01	\$ 87,843	\$ -	\$ 91,643	\$42.23	\$42.23	\$44.76	\$ 45.19	\$ 3,695	13	\$ 3,294	\$ 4,741	3.4%	\$ 3,061	\$ 4,054	\$ 110,488	
Barch	Patrol	05/02/16	62,358	-	65,061	29.98	29.98	31.78	32.08	2,623	0	-	3,366	0.0%	-	2,878	73,928	
Cerula	Patrol	12/13/10	81,336	-	84,855	39.10	39.10	41.45	41.84	3,422	0	-	4,390	1.6%	1,334	3,754	97,755	
Callen	Patrol	09/28/15	67,102	-	70,011	32.26	32.26	34.20	34.52	2,823	0	-	3,622	0.0%	-	3,097	79,553	
Conley	LT	08/30/93	91,909	-	92,191	44.19	44.19	46.84	47.28	-3,717	16	4,242	4,769	4.0%	3,768	4,242	112,929	
DeMarco	Patrol	06/30/03	81,336	-	84,855	39.10	39.10	41.45	41.84	3,422	14	3,284	4,390	3.0%	2,501	3,754	102,206	
DiMaria	Sgt	10/13/04	87,843	-	91,643	42.23	42.23	44.76	45.19	3,695	17	4,307	4,741	2.8%	2,521	4,054	110,961	
Farmerie	Det	07/16/91	85,402	-	89,098	41.06	41.06	43.52	43.93	3,593	16	3,942	4,609	4.0%	3,501	3,942	108,685	
Fluent	Patrol	08/31/94	81,336	-	84,855	39.10	39.10	41.45	41.84	3,422	12	2,815	4,390	4.0%	3,335	3,754	102,571	
Focareta	Det	04/08/98	85,402	-	89,098	41.06	41.06	43.52	43.93	3,593	13	3,203	4,609	4.0%	3,501	3,942	107,946	
Golnoski	Patrol	06/06/16	61,680	-	64,347	29.65	29.65	31.43	31.73	2,595	0	-	3,329	0.0%	-	2,846	73,117	
Granata	Patrol	08/14/97	81,336	-	84,855	39.10	39.10	41.45	41.84	3,422	18	4,223	4,390	4.0%	3,335	3,754	103,979	
Iachini, N.	Patrol	12/13/10	81,336	-	84,855	39.10	39.10	41.45	41.84	3,422	0	-	4,390	1.6%	1,334	3,754	97,755	
Iachini C	Patrol	06/29/15	69,136	-	72,133	33.24	33.24	35.23	35.57	2,909	0	-	3,732	-	-	3,191	81,965	
Kapusta	Sgt	04/08/98	87,843	-	91,643	42.23	42.23	44.76	45.19	3,695	15	3,801	4,741	4.0%	3,602	4,054	111,536	
Kingerski	Patrol	01/12/01	81,336	-	84,855	39.10	39.10	41.45	41.84	3,422	0	-	4,390	3.4%	2,835	3,754	99,256	
Little	SRO	10/13/04	81,336	-	84,855	39.10	39.10	41.45	41.84	3,422	14	3,284	4,390	2.8%	2,334	3,754	102,039	
Luther	Patrol	03/13/17	55,580	-	57,982	26.72	26.72	28.32	28.59	2,338	0	-	3,000	0.0%	-	2,565	65,885	
Miller	Sgt	11/18/96	87,843	-	91,643	42.23	42.23	44.76	45.19	3,695	16	4,054	4,741	4.0%	3,602	4,054	111,789	
Moriarity	Patrol	08/14/12	81,336	-	84,855	39.10	39.10	41.45	41.84	3,422	0	-	4,390	-	500	3,754	96,921	
Porter	Patrol	06/08/15	69,813	-	72,826	33.56	33.56	35.57	35.91	2,937	0	-	3,768	0.0%	-	3,222	82,753	
Ricketts	Sgt	06/30/03	87,843	-	91,643	42.23	42.23	44.76	45.19	3,695	16	4,054	4,741	3.0%	2,701	4,054	110,888	
Rupert	Patrol	01/01/16	65,069	-	67,883	31.28	31.28	33.16	33.47	2,737	0	-	3,512	0.0%	-	3,003	77,135	
Schneide	Patrol	04/08/98	81,336	-	84,855	39.10	39.10	41.45	41.84	3,422	8	1,877	4,390	4.0%	3,335	3,754	101,633	
Temple	K-9	07/08/97	81,336	-	84,855	39.10	39.10	41.45	41.84	3,422	17	3,988	4,390	4.0%	3,335	3,754	103,744	
Zdobinski	Sgt	01/12/01	87,843	-	91,643	42.23	42.23	44.76	45.19	3,695	4	1,014	4,741	3.4%	3,061	4,054	108,208	
Armstrong	Chief																	
Retirees																		
Holiday Pay Adjustment			\$ -		\$ (20,000)													
<b>TOTAL</b>			<b>\$ 2,053,869</b>	<b>\$ -</b>	<b>\$ 2,119,038</b>					<b>\$ 86,255</b>		<b>\$ 51,382</b>	<b>\$ 110,662</b>		<b>\$ 53,496</b>	<b>\$ 94,792</b>	<b>\$ 2,535,625</b>	
					<b>410-100</b>					<b>410-101</b>		<b>410-102</b>	<b>410-144</b>		<b>410-141</b>	<b>410-142</b>		

**Borough of Plum  
Police Salary and Benefits  
Budget FY 2018**

Officer	Title	Hire Date	Life/ADD/LTD		FICA 7.65%	Ucomp UC 1st \$9,750 5.66%	Workers Comp	Health/Dental				Vision		Pension Annual	Uniform Allow	TOTAL
			Monthly	Annual				Monthly	Deduct.	Emp Share	Annual	Monthly	Annual			
														\$ 651,357		
Abraham	Sgt	02/07/01	\$ 37.99	\$ 456	\$ 8,452	\$ 552	\$ 4,215	\$ 1,586	\$ 3,000	\$ 1,779	\$ 20,253	\$ 11.95	\$ 143	\$ 24,124	\$ 825	\$ 169,508
Barch	Patrol	05/02/16	37.99	456	5,655	552	4,215	512	1,500	829	6,815	4.12	49	24,124	825	116,619
Cerula	Patrol	12/13/10	37.99	456	7,478	552	4,215	1,586	3,000	1,779	20,253	11.95	143	24,124	825	155,801
Callen	Patrol	09/28/15	37.99	456	6,086	552	4,215	512	1,500	829	6,815	4.12	49	24,124	825	122,675
Conley	LT	08/30/93	37.99	456	8,639	552	4,215	1,586	3,000	1,779	20,253	11.95	143	24,124	825	172,136
DeMarco	Patrol	06/30/03	37.99	456	7,819	552	4,215	1,586	3,000	1,779	20,253	11.95	143	24,124	825	160,593
DiMaria	Sgt	10/13/04	37.99	456	8,489	552	4,215	1,586	3,000	1,779	20,253	11.95	143	24,124	825	170,018
Farmerie	Det	07/16/91	37.99	456	8,314	552	4,215	1,586	3,000	1,779	20,253	11.95	143	24,124	825	167,567
Fluent	Patrol	08/31/94	37.99	456	7,847	552	4,215	1,396	3,000	1,741	18,011	11.95	143	24,124	825	158,744
Focareta	Det	04/08/98	37.99	456	8,258	552	4,215	1,586	3,000	1,779	20,253	11.95	143	24,124	825	166,772
Golnoski	Patrol	06/06/16	37.99	456	5,593	552	4,215	512	1,500	829	6,815	4.12	49	24,124	825	115,746
Granata	Patrol	08/14/97	37.99	456	7,954	552	4,215	1,586	3,000	1,779	20,253	11.95	143	24,124	825	162,501
Iachini, N.	Patrol	12/13/10	37.99	456	7,478	552	4,215	1,586	3,000	1,779	20,253	11.95	143	24,124	825	155,801
Iachini C	Patrol	06/29/15	37.99	456	6,270	552	4,215	-	-	-	-	-	-	24,124	825	118,407
Kapusta	Sgt	04/08/98	37.99	456	8,533	552	4,215	1,258	3,000	1,709	16,387	11.95	143	24,124	825	166,771
Kingerski	Patrol	01/12/01	37.99	456	7,593	552	4,215	1,586	3,000	1,779	20,253	11.95	143	24,124	825	157,417
Little	SRO	10/13/04	37.99	456	7,806	552	4,215	1,586	3,000	1,779	20,253	11.95	143	24,124	825	160,413
Luther	Patrol	03/13/17	37.99	456	5,040	552	4,215	512	3,000	829	8,315	11.95	143	24,124	825	109,555
Miller	Sgt	11/18/96	37.99	456	8,552	552	4,215	1,586	3,000	1,779	20,253	11.95	143	24,124	825	170,909
Moriarity	Patrol	08/14/12	37.99	456	7,414	552	4,215	400	-	143	4,657	11.95	143	24,124	825	139,307
Porter	Patrol	06/08/15	37.99	456	6,331	552	4,215	1,258	3,000	1,709	16,387	11.95	143	24,124	825	135,786
Ricketts	Sgt	06/30/03	37.99	456	8,483	552	4,215	1,586	3,000	1,779	20,253	11.95	143	24,124	825	169,939
Rupert	Patrol	01/01/16	37.99	456	5,901	552	4,215	512	1,500	829	6,815	4.12	49	24,124	825	120,072
Schneide	Patrol	04/08/98	37.99	456	7,775	552	4,215	1,586	3,000	1,779	20,253	11.95	143	24,124	825	159,976
Temple	K-9	07/08/97	37.99	456	7,936	552	4,215	1,586	3,000	1,779	20,253	11.95	143	24,124	825	162,248
Zdobinski	Sgt	01/12/01	37.99	456	8,278	552	4,215	1,586	3,000	1,779	20,253	11.95	143	24,124	825	167,054
Armstrong	Chief													24,124	825	
Retirees			18.22	227												227
Holiday Pay Adjustment																(20,000)
<b>TOTAL</b>				<b>\$12,083</b>	<b>\$193,974</b>	<b>\$ 14,352</b>	<b>\$109,590</b>		<b>\$ 66,000</b>		<b>\$415,065</b>		<b>\$ 3,199</b>	<b>\$ 651,348</b>	<b>\$ 22,275</b>	<b>\$ 3,912,562</b>
				<b>410-154</b>	<b>410-161</b>	<b>410-162</b>	<b>410-163</b>				<b>410-156</b>		<b>410-157</b>	<b>410-159</b>	<b>410-238</b>	

**Borough of Plum  
Police Retires  
Budget FY 2018**

<u>Officer</u>	<u>Coverage</u>	<u>Health</u>				<u>Net Health Savings Account</u>	<u>Health/Dental Annual</u>
		<u>Share of Health</u>		<u>Amount</u>			
		<u>Monthly</u>	<u>Percent</u>				
Cloud T	65+	\$ 280	0%	\$ -		\$ 3,360	
Dunlevy A	65+	280	0%	-		3,360	
Dunlevy D	65+	280	0%	-		3,360	
Feldmeier	Single-New	541	10%	54	1,500	7,344	
Focareta L	65+	280	0%	-		3,360	
Focareta T	65+	280	0%	-		3,360	
Greece R.	65+	280	0%	-		3,360	
Greece G.	65+	280	0%	-		3,360	
Korzon J	65+	280	0%	-		3,360	
Korzon M	65+	280	0%	-		3,360	
Kost	Single-New	541	10%	54	1,500	7,344	
Kruse E	65+	157	0%	-		1,884	
Kruse/Wife	Single-Old	946	10%	95		9,361	
Kudranski R	65+	280	0%	-		3,360	
Kudranski S	65+	280	0%	-		3,360	
lackey	65+	280	0%	-		3,360	
Opina J	65+	280	0%	-		3,360	
Opina M	65+	280	0%	-		3,360	
Sims	Single-Old	946	10%	95		10,212	

**TOTAL**

**\$ 83,185**

**410-155**

**Borough of Plum  
School Guards Salary and Benefits  
Budget FY 2018**

		<u>2017 Hourly Rate</u>	<u>2.51% 2018 Daily Rate</u>	<u>183 days</u>	<u>FICA 7.65%</u>	<u>Uniform Allowance</u>	<u>Unemployment Compensation 5.66% UC 1st \$9,750</u>	<u>Worker's Comp</u>	<u>Total</u>
DePellegrin	Regular	\$ 16.33	\$ 50.22	\$ 9,190	\$ 703	\$ 140	\$ 520	\$ 478	\$ 11,031
Favero	Regular	16.33	50.22	9,190	703	140	520	478	11,031
Gill	Regular	16.33	50.22	9,190	703	140	520	478	11,031
Morgan	Regular	16.33	50.22	9,190	703	140	520	478	11,031
Truax	Regular	16.33	50.22	9,190	703	140	520	478	11,031
White	Regular	16.33	50.22	9,190	703	140	520	478	11,031
Zanotelli	Regular	16.33	50.22	9,190	703	140	520	478	11,031
<b>TOTAL</b>				<b>\$ 64,330</b>	<b>\$ 4,921</b>	<b>\$ 980</b>	<b>\$ 3,640</b>	<b>\$ 3,346</b>	<b>\$ 77,217</b>
				410-132	410-161	410-238	410-162	410-163	

**Borough of Plum  
Public Works Salary and Benefits  
Budget FY 2018**

Job Class	2018		OT Rate	Est OT Hours 50	Life / ADD		FICA 7.65%	Health			Dental & Vision		Pension		Boots	Tools	Sick Days	2.00	Unemployment Compensation 5.66%	Worker's Comp.	Total	
	Hr. rate	Annual			Monthly	Annual		Monthly	Deduct.	Emp Share	Monthly	Annual	Weekly	Annual								
Binkley Operator	\$28.88	60,070	\$ 43.32	\$ 2,166	\$ 34.75	\$417	\$4,796	\$ 1,476	\$3,000	\$1,320	\$19,392	\$ 65	\$780	\$ 193.91	\$ 10,083	\$ 250			\$462	\$ 552	\$ 3,673	\$102,641
Brodak Laborer/Driver	28.36	58,989	42.54	2,127	34.75	417	4,710	1,476	3,000	1,477	19,235	65	780	193.91	10,083	250			454	552	3,673	101,270
Coscarelli Laborer/Driver	28.36	58,989	42.54	2,127	34.75	417	4,710	1,476	3,000	1,477	19,235	65	780	193.91	10,083	250			454	552	3,673	101,270
DellaPiazza Operator	28.88	60,070	43.32	2,166	34.75	417	4,796	1,285	3,000	1,385	17,035	65	780	193.91	10,083	250			462	552	3,673	100,284
Delsignore Operator	28.88	60,070	43.32	2,166	34.75	417	4,796	1,476	3,000	1,477	19,235	65	780	193.91	10,083	250			462	552	3,673	102,484
Klennensmith Laborer/Driver	28.36	51,124	35.31	1,766	32.24	290	4,081	1,285	3,000	1,385	17,035	65	780	193.91	7,562	250			454	552	3,673	87,567
Lauffer Laborer/Driver	28.36	58,989	42.54	2,127	34.75	417	4,710	1,476	3,000	1,477	19,235	65	780	193.91	10,083	250			454	552	3,673	101,270
Leddon Laborer/Driver	28.36	58,989	42.54	2,127	34.75	417	4,710	477	1,500	994	6,230	65	780	193.91	10,083	250			454	552	3,673	88,265
Lutz Operator	28.88	60,070	43.32	2,166	34.75	417	4,796	1,476	3,000	1,477	19,235	65	780	193.91	10,083	250			462	552	3,673	102,484
Vacant Laborer/Driver	28.88	24,028	34.66	867	32.24	97	1,940	1,476	3,000	1,477	5,951	65	195	193.91	776	250			462	552	3,673	38,791
Barry Mechanic	28.88	49,057	35.09	1,755	32.24	290	3,922	1,476	3,000	1,477	17,759	65	715	193.91	6,205	250	600		462	552	3,673	85,240
Simpson Mechanic	28.88	49,057	35.09	1,755	32.24	290	3,922	1,476	3,000	1,477	17,759	65	715	193.91	6,205	250	600		462	552	3,673	85,240
Neace Laborer/Driver	28.36	54,565	41.89	2,085	32.38	389	4,368	-	-	-	-	-	-	193.91	10,083	250			454	552	3,673	76,419
Pazman Laborer/Driver	28.36	58,989	42.54	2,127	34.75	417	4,710	1,476	3,000	1,477	19,235	65	780	193.91	10,083	250			454	552	3,673	101,270
Pernice Laborer/Driver	28.36	54,565	41.89	2,085	32.38	389	4,368	1,476	3,000	1,477	19,235	65	780	193.91	10,083	250			454	552	3,673	96,434
Price Laborer/Driver	28.36	51,124	35.31	1,766	32.24	290	4,081	1,476	3,000	1,477	19,235	65	780	193.91	7,562	250			454	552	3,673	89,767
Pushnik Laborer/Driver	28.36	58,989	42.54	2,127	34.43	413	4,710	1,476	3,000	1,477	19,235	65	780	193.91	10,083	250			454	552	3,673	101,266
Regan Laborer/Driver	28.36	58,989	42.54	2,127	34.75	417	4,710	1,476	3,000	1,477	19,235	65	780	193.91	10,083	250			454	552	3,673	101,270
Ruffa Laborer/Driver	28.36	58,989	42.54	2,127	34.75	417	4,710	477	1,500	994	6,230	65	780	193.91	10,083	250			454	552	3,673	88,265
Ruffner Laborer/Driver	28.36	51,124	35.31	1,766	32.24	290	4,081	1,476	3,000	1,477	19,235	65	780	193.91	7,562	250			454	552	3,673	89,767
Ruszkiewicz Laborer/Driver	28.36	58,989	42.54	2,127	34.75	417	4,710	1,285	3,000	1,385	17,035	65	780	193.91	10,083	250			454	552	3,673	99,070
Savage Laborer/Driver	28.36	54,565	41.89	2,085	32.38	389	4,368	1,285	3,000	1,385	17,035	65	780	193.91	10,083	250			454	552	3,673	94,234
Taylor Laborer/Driver	28.36	58,989	42.54	2,127	34.75	417	4,710	1,476	3,000	1,477	19,235	65	780	193.91	10,083	250			454	552	3,673	101,270
Williams S Laborer/Driver	28.36	58,989	42.54	2,127	34.75	417	4,710	477	1,500	994	6,230	65	780	193.91	10,083	250			454	552	3,673	88,265
Shift Work 12 Employees-87 Days	0.55	5,742					439															6,181
Part Time Summer Help - 6 for 12 Weeks	11.00	31,680					2,424															35,897
Retirees		<u>\$1,365,790</u>		<u>\$ 47,991</u>		<u>\$ 8,965</u>	<u>\$108,988</u>		<u>\$64,500</u>		<u>\$376,511</u>		<u>\$17,225</u>		<u>\$ 217,366</u>	<u>\$6,000</u>	<u>\$ 1,200</u>	<u>\$ 10,952</u>		<u>\$ 15,041</u>	<u>\$ 88,152</u>	<u>\$2,266,181</u>
Allocated to Storm Projects		231,270				1,555	17,692				60,963		2,916		38,351					2,290	14,927	
Allocated to SI Projects		193,294				1,304	14,787				53,148		2,444		31,773					1,942	12,476	
431-100 PW - Salaries Highway		596,439																				
431-103 PW - Overtime				43,737																		
431-154 PW - Life / ADD					4,602																	
431-161 PW - FICA						49,808																
431-155 PW Retiree Health										9,718												
431-156 PW - Health										165,783												
431-157 PW - Dental & Vision											7,588											
431-160 PW - Pension														98,358								
431-260 Small Tools																						
431-102 PW - Sick Time																		10,952				
431-162 PW Unemp Comp																				5,814		
430-163 PW Admin - Worker's Comp																						60,749
431-240 Safety Equipment and Supplies																6,000						
439-100 PW Veh Maint - Salaries		98,114																				
439-102 PW Veh Maint - Sick																						
439-103 PW Veh Maint - Ovt				4,254																		
439-154 PW Veh Maint Life/LTD/ADD						580																
439-161 PW Veh Maint - FICA							7,831															
439-156 PW Veh Maint - Health											35,518											
439-157 PW Veh Maint - Dental/Vision												1,430										
439-160 PW Veh Maint - Pension														12,410								
439-260 Small Tools																1,200						
439-162 PW Veh Maint - Unemp Comp																					1,104	
452-100 Salaries Parks & Recreation		214,993																				
452-102 Sick Time Benefits																						
452-103 Overtime																						
452-115 Part Time Help		31,680																				
452-154 Life Insurance/LTD						1,501																
452-156 Health & Hospitalization											63,099											
452-157 Dental and Vision												2,847										
452-160 Pension														36,474								
452-161 FICA/Medicare							18,870															
452-162 Unemployment Compensation																					3,891	
Variance Check		<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Borough of Plum  
Public Work Retires  
Budget FY 2018**

<u>Officer</u>	<u>Coverage</u>	<u>Health</u>				<u>Healthcare Notes</u>	<u>Life / ADD</u>	
		<u>Monthly Expense</u>	<u>Emp. Share</u>	<u>Health Savings Acct.</u>	<u>Health/Dental Annual</u>		<u>Monthly</u>	<u>Annual</u>
Kuba	Single-New	\$ 551.00	\$ -	\$ 1,500.00	\$ 2,602.00			
Mikolaczyk	Single-New	551	83.00	1,500	7,116			
Kearns	Single-New	-	-	-	-			
Anderchak							\$ 3.87	\$ 48.00
Britton							3.87	46.00
Franco							3.87	46.00
Kearns							3.87	46.00
Kuba							3.87	46.00
Marsh							3.87	46.00
Mikolaczyk							3.87	46.00
Osborn							3.87	46.00
Pascarella							3.87	46.00
Petro							3.87	46.00
Ross							3.87	46.00
Tidwell'							1.94	23.00
Zik							3.87	46.00
								-
								-
<b>TOTAL</b>					<b>\$ 9,718</b>		<b>\$ 577</b>	
					<b>431-155</b>		<b>431-154</b>	

