

**ORDINANCE 1570**

**AN ORDINANCE OF THE BOROUGH OF GREENVILLE, MERCER COUNTY, PENNSYLVANIA ADOPTING THE RECOVERY PLAN AMENDMENT FOR THE BOROUGH OF GREENVILLE AS PREPARED BY THE DEPARTMENT OF COMMUNITY AND ECONOMIC DEVELOPMENT AND THE COMMONWEALTH OF PENNSYLVANIA'S DULY APPOINTED COORDINATOR, MARY JANE KUFFNER HIRT, PH.D., SAID REVISED PLAN AS AUTHORIZED BY THE FINANCIALLY DISTRESSED MUNICIPALITIES ACT, ACT 47 OF 1987, AND TO DO ALL THINGS AND TO TAKE ALL NECESSARY ACTION IN CONNECTION THEREWITH.**

**WHEREAS**, upon Petition duly filed with the COMMONWEALTH OF PENNSYLVANIA, DEPARTMENT OF COMMUNITY AND ECONOMIC DEVELOPMENT (hereinafter "Department") pursuant to the Financially Distressed Municipalities Act, Act 47 of 1987 (hereinafter "Act"), the Borough of Greenville on May 8, 2002, was declared a financially distressed municipality; and

**WHEREAS**, Act 47 of 1987, the Financially Distressed Municipality Act, provided that a Plan Coordinator be appointed for distressed municipalities and that a Recovery Plan be prepared by the Coordinator; and

**WHEREAS**, Resource Development and Management, Inc. was appointed as the Plan Coordinator (hereinafter "Coordinator"); and

**WHEREAS**, the Coordinator prepared in accordance with Act 47 the Recovery Plan, and on December 27, 2002, submitted same to the Borough of Greenville for its adoption; and

**WHEREAS**, the Borough of Greenville adopted the Act 47 Recovery Plan on January 9, 2003; and

**WHEREAS**, on August 1, 2006, Mary Jane Kuffner Hirt, Ph.D., was appointed as the new ACT 47 Plan Coordinator (hereinafter "New Coordinator"); and

**WHEREAS**, the Coordinator and the Department have requested revisions to the December 27, 2002 Plan; and

**WHEREAS**, the New Coordinator and the Borough made revisions to the plan and the Borough of Greenville adopted the "Revised Recovery Plan" on September 18, 2008; and

**WHEREAS**, the New Coordinator and the Borough made amendments to the plan and the Borough of Greenville adopted the "Recover Plan Amendment" on June 14, 2011; and

**WHEREAS**, the New Coordinator and the Borough made amendments to the plan and the Borough of Greenville adopted the "Recovery Plan Amendment" on September 28, 2011; and

**WHEREAS**, the New Coordinator and the Borough made amendments to the plan and the Borough of Greenville adopted the "Recovery Plan Amendment" on November 26, 2013; and

**WHEREAS**, the New Coordinator and the Borough made amendments to the plan and the Borough of Greenville adopted the "Recovery Plan Amendment" on April 14, 2015; and

**WHEREAS**, the Borough of Greenville has determined that it is in its best interest to adopt Recovery Plan Amendments Parts 1-8 dated October 31, 2016 at this time.

**NOW THEREFORE, BE IT ORDAINED AND ENACTED BY THE BOROUGH OF GREENVILLE, COUNTY OF MERCER, AND IT IS HEREBY ORDAINED AND ENACTED BY AUTHORITY OF THE SAME AS FOLLOWS:**

**SECTION 1.** The Council of the Borough of Greenville hereby adopts and approves the implementation of the Recovery Plan Amendments of the Borough of Greenville as prepared and submitted by the New Coordinator, including subsequent amendments thereto, if any, pursuant to Section 245 of Act 47 of 1987, as amended. Attached as Appendix A.

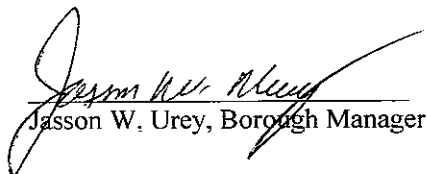
**SECTION 2.** The Borough Manager and Borough Solicitor are hereby authorized to prepare for adoption any necessary related ordinances or resolutions and revisions to ordinances or resolutions to implement the Revised Municipal Recovery Plan.

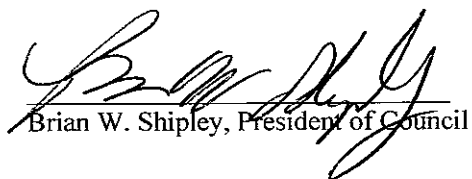
**SECTION 3.** In the event that any provision, section, sentence, clause or part of this Ordinance shall be held invalid, such invalidity shall not affect or impair any remaining provision, section, sentence, clause or part of this Ordinance, and the remaining shall remain in full force and effect.

**SECTION 4.** All Ordinances or parts of Ordinances not in accord with this Ordinance are hereby repealed insofar as they conflict hereby.

**ENACTED AND ORDAINED** this 9th day of January 2017.

Attest:

  
Jason W. Urey, Borough Manager

  
Brian W. Shipley, President of Council

Examined and approved by me this  
9<sup>th</sup> day of January 2017.

  
Joshua D. Stephens, Mayor

**APPENDIX A**

**BOROUGH OF GREENVILLE  
MERCER COUNTY PENNSYLVANIA**

**Municipalities Financial Recovery Act  
(Act of 1987, P.L. 246 No. 47)  
Recovery Plan Amendment**

**Prepared by  
Mary Jane Kuffner Hirt  
Act 47 Coordinator**

**October 31, 2016**

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## INTRODUCTION

Intermittently, the Borough of Greenville and the Act 47 coordinator have worked to refine and extend the recovery plan through the amendment process permitted under Act 47. This amendment is proposed in light of progress made over the last few years to steadily reduce the borough's reliance on the earned income tax levy permitted under Act 47 and the negotiation of collective bargaining agreements with the borough's three employee unions for 2016 – 2019. This amendment also coincides with the borough's preparation and review of the 2017 general fund budget and capital improvements plan.

The Borough currently is in a strong position to assess its potential and take the necessary steps to exit distress before the end of 2018. To do this, the borough must completely eliminate its reliance on the Act 47 earned income tax levy on resident and non-resident taxpayers and present a plan that will ensure financial stability for the 5 years following the year it exits distress. Over the past 4 years, the borough has significantly reduced the Act 47 portion of the resident and non-resident earned income tax through a combination of expenditure reductions and revenue adjustments. Reductions in costs for debt service, full-time personnel, active and passive recreation and various non-personnel general operating expenses coupled with the addition of a fire service real estate tax, a small increase in the general purpose real estate tax and the adoption of a storm water utility fee have reduced the general fund structural deficit from \$550,000 in 2013 to less than \$150,000 in 2016. Exiting distress and sustaining financial viability for 5 years is dependent upon eliminating the \$150,000 structural deficit, maintaining a balanced general fund budget as general fund expenses increase and developing a steady stream of funding for capital improvements.

For the last several years, the borough each year has adopted a 5 year capital improvements plan that identifies for all departments the vehicles, equipment, structures and facilities that should be acquired, require major maintenance or replacement. Generally, individual capital projects are expensive and financed through short and longer term debt, grants and general revenues. The current capital improvements plan totals \$2.9 million and approximately \$600,000 per year is necessary to meet building, facilities, vehicle and equipment needs for the next 5 years. Sound municipal financial management practice recommends that at least 10% of the value of the general operating budget be allocated to capital improvements each year. For example, if the 2016 general fund budget is used as a gauge, about \$275,000 should be dedicated to capital projects.

Actions taken by the borough in the next year will determine whether it will exit distress by the end of 2018. If the borough does not exit distress, then the Act 47 Coordinator must make a recommendation to the Secretary of the Department of Community and Economic Development stipulating that either the development of a 3-year exit plan is warranted or a fiscal emergency requiring further state intervention exists.

This recovery plan amendment is the 5th amendment since the initial recovery plan was adopted in 2002. Historical and current data and information plus 5-year projections are presented in 8 parts and an appendix to demonstrate the borough's progress since 2006 and provide a foundation for exiting distress and maintaining financial viability. The amendment conforms to the requirements of PA Act 133 and Act 199.

**Part 1. "Background – Designation of Greenville as Financially Distressed"** provides background on the factors that led to the state's determination that the borough was financially distressed.

**Part 2. "PA Act 199 of 2014 - Time Limitation on Distressed Designation"** presents an overview of the borough's current status within the limitations imposed by Act 199.

**Part 3. "Financial Condition Assessment"** evaluates the borough's current circumstances as they relate to 4 critical considerations; cash, budgetary, service level and long term solvency.

**Part 4. "General Fund Historical Budget Trends"** presents actual year end general fund revenue and expenditures for 2010 – 2015 in the same format as the borough's budget and monthly financial reports to facilitate the review and observations about the borough's financial condition.

**Part 5. "General Fund Revenue and Expenditure Data: 2010 – 2015"** uses the data from Part 4 to establish the foundation for the development of Parts 6, 7 and 8.

**Part 6. "PA Act 133 Workforce Expenditure Limitations"** sets the constraints for employee compensation and benefits in accordance with PA Act 133. The limitations for 2016-2019 represent the outcomes of contract negotiations with the borough's police, fire and public service unions and are in compliance with previously adopted limitations. Workforce expenditure limitations for 2020 and 2021 set the foundation for future collective bargaining. The expectation is that the workforce expenditure limitations set the parameters for what the borough believes it can afford to allocate to personnel from the 2016 base year through 2021.

**Part 7. "General Fund Budget Projections: 2016 – 2021"** uses the same format as the borough's general fund budget. The expenditure projections were developed by incorporating data from the workforce expenditure limitations, the debt service for the next 5 years and examining non-personnel expenditures since 2010. Revenue projections were based on the trends and analysis presented in Parts 4 and 5.

**Part 8. “Recovery Plan Amendment Action Items”** is a listing of 69 actions that support the borough’s continuing progress towards exiting distress. The items cover all aspects of the borough’s governance, administration and operations. Over the years, the nature and extent of the action items has changed. Some items have been eliminated when completed or no longer relevant, some have been revised as local circumstances changed and others have been retained to reinforce and maintain progress.

**Appendix A – 2016 Base Year + 2017-2021 Projected Storm Water Utility Budget**

In 2016 the borough imposed a storm water utility fee on all properties within the borough. Part of the annual expenses funded by the fee were formerly a part of the general fund budget. The 2016 base year plus projected budget for the 5 years from 2017 – 2021 is included as an appendix to the recovery plan amendment.

Prior to implementation, this recovery plan amendment must be reviewed and approved by Greenville Borough Council.



## **PART 1. Background – Designation of Greenville Borough as Financially Distressed**

Greenville Borough Council petitioned the PA Department of Community and Economic Development (DCED) for a determination of financial distress on February 20, 2002 under Act of 1987 P.L. 246 No. 47. The purpose of Act 47 is “to foster the fiscal integrity of municipalities so that they provide for the health, safety and welfare of their citizens; pay principal and interest on their debt obligations when due; meet the financial obligations to their employees, vendors and suppliers; and provide for proper financial accounting procedures, budgeting and taxing practices.”

The Secretary of DCED following a financial condition assessment and public hearing declared the Borough financially distressed on May 8, 2002. At that time, current financial conditions raised “serious doubts as to the ability of the Borough to (1) pay obligations to both creditors and/or employees when due, and (2) continue to provide basic municipal services to the citizens of the Borough” (Fred Reddig, Hearing Officer’s Report, no page). In addition, “ineffective oversight and financial mismanagement on the part of Borough officials” were cited as contributing factors by the DCED consultant who conducted the state’s financial assessment.

DCED’s determination of financial distress was based on the presence of 4 of the 11 criteria specified in Subchapter 1, Section 201 of Act 47. The borough’s financial circumstances met criteria 1, 2, 3 and 7.

**Criteria 1:** The municipality has maintained a deficit over a 3-year period, with a deficit of 1% of more in each of the previous fiscal years.

**Criteria 2:** The municipality’s expenditures have exceeded revenues for a period of 3 years or more.

**Criteria 3:** The municipality had defaulted in payment of principal or interest on any of its bonds or notes or in payment of rentals due any authority.

**Criteria 7:** The municipality had accumulated and had operated for each of two successive years a deficit equal to 5% or more of its revenues.

Six factors substantiated Greenville Borough’s designation as a financially distressed municipality. Those factors are outlined below.

**Governmental and proprietary funds deficits** – Greenville had a history of year-end deficits ranging from 13% - 92% over the prior six years, 1996 – 2001. The annual deficits are shown in Table 1.

**Projected unfavorable financial position** – The DCED consultant’s financial analysis projected an unfavorable financial position for 2002. The operating budget was unbalanced and did not adequately address the cumulative deficit or the restoration of the bond and non-resident earned

income tax funds. The 2002 fiscal year opened with general fund deficit of \$1,062,066. The borough on January 1, 2002 owed \$667,337 to the 2000 Bond Fund, \$325,000 to the Non-Resident Earned

**Table 1. Summary - All Governmental and Proprietary Funds 1996-2001  
Revenues and Expenditures Comparison**

Year	Revenues	Expenditures	Deficit	Deficit as % of Total Revenue
1996	\$3,029,920	\$3,474,847	(\$444,927)	15%
1997	\$3,137,596	\$3,536,428	(\$398,832)	13%
1998	\$3,054,984	\$3,587,662	(\$532,678)	17%
1999	\$3,123,849	\$3,975,216	(\$851,367)	27%
2000	\$3,674,730	\$7,038,900	(\$3,364,170)	92%
2001	\$3,779,596	\$4,685,698	(\$906,102)	24%

Income Tax Fund and \$83,000 to the Greenville Sanitary Authority Capital Fund. The repayment of the 2001 Tax Anticipation Loan was included as part of the 2002 general fund budget debt service as was the restoration of three special revenue funds in the amount of \$1,372,337. By the end of 2002, the borough was expected to have a deficit in excess of \$2.7 million.

**Ineffective financial management practices** – The Borough’s Auditor in testimony at the public hearing reported that the Borough had a pattern of over-estimating revenues and under-estimating expenditures that resulted in yearly deficits, had ineffective management controls over the administration and accounting for bond proceeds and non-resident tax funds, and lacked adequate internal controls for financial reporting systems. The inability of management to produce and elected officials to review financial management reports in a timely manner were also cited as significant concerns.

**Tax base erosion** - Earned Income Tax and Occupation Privilege Tax yields had decreased due to the closure of Trinity Industries, a major employer who in 1999 had about 1800 employees.

**Other concerns** -The near exhaustion of the Borough’s general obligation borrowing capacity and the absence of a capital improvements plan to address infrastructure (facilities, roads, equipment and vehicles) needs were also addressed by the Borough’s Auditor during the Act 47 hearing. The Borough had \$4,234,557 in debt of which \$3,670,000 was associated with the 2000 Bond Issue, \$560,084 in short term notes and a \$31,557 liability for employee compensated absences. In 2000 the Borough had only \$300,000 remaining in general obligation borrowing capacity.

Subsequent to the financial distress designation, the PA Department of Community and Economic Development appointed an Act 47 Coordinator to develop a recovery plan for the borough's review and adoption. The recovery plan was adopted by Borough Council at the end of December 2002. Steps to implement aspects of the recovery plan were initiated in 2003. Amendments to the plan were adopted in 2008, 2011, 2013 and 2015.

## **PART 2. PA Act 199 of 2014 - Time Limitation on Distressed Designation**

In October 2014, the Pennsylvania General Assembly amended Act 47. The Municipalities Financial Recovery Act Omnibus Amendments, PA Act 199, set limits on the time a municipality may be recognized and function as a distressed municipality under Act 47. According to section 254, municipalities operating under a recovery plan are subject to termination five years from the effective date of the most recent recovery plan. The Borough of Greenville's most recent recovery plan was adopted in 2013 (prior to the effective date of Act 199) and will terminate at the end of 2018. In mid-2018, 180 days prior to the expiration of the five year period, the Act 47 Coordinator is required by law to render a report concerning the financial condition of the borough to the Department of Community and Economic Development. The Coordinator's Report must specify 1 of the 4 possible findings listed below:

- (1) Conditions within the municipality warrant a termination in [distressed] status in accordance with section 255.1,
- (2) Conditions are such that the municipality should be dis-incorporated in accordance with Chapter 4,
- (3) Conditions are such that the secretary should request a determination of a fiscal emergency in accordance with Chapter 6, or
- (4) A three-year exit plan in accordance with section 256 is warranted.

**Finding (2)** which specifies that "Conditions are such that the municipality should be dis-incorporated in accordance with Chapter 4" is not applicable to Greenville Borough according to the definition of municipality under Act 199's Subchapter C which excludes local governments from dis-incorporation if the municipality currently employs fire or police personnel. **Finding (3)** – "Conditions are such that the secretary should request a determination of a fiscal emergency in accordance with Chapter 6" is not likely due to the borough's actions over the past several years to eliminate the structural deficit and reduce its reliance on the Act 47 portion of the resident and non-resident earned income tax levy.

At this time, **Finding (1)** "Conditions within the municipality warrant a termination in [distressed] status in accordance with section 255.1" and **Finding (4)** "A three-year exit plan in accordance with section 256 is warranted" are the most likely options for the borough based on its current circumstances.

## **Rescission of Distressed Designation**

In order for the Secretary of the PA Department of Community and Economic Development to rescind the financially distressed declaration per Finding (1), the borough per PA Act 199 must affirmatively demonstrate that:

- (1) Operational deficits of the municipality have been eliminated and the financial condition of the municipality, as evidenced by audited financial statements prepared in accordance with generally accepted accounting principles and projections of future revenues and expenditures, demonstrates a reasonable probability of future balanced budgets absent participation in this act.
- (2) Obligations issued to finance the municipality's debt have been retired, reduced or reissued in a manner that has adequately refinanced outstanding principal and interest and has permitted timely debt service absent participation in this act.
- (3) The municipality has negotiated and resolved all claims or judgments that would have placed the municipality in imminent jeopardy of financial default.
- (4) The reasonably projected revenues of the municipality are sufficient to fund ongoing necessary expenditures, including pension and debt obligations and the continuation or negotiation of collective bargaining agreements and the provision of municipal services. Projections of revenues shall include any anticipated tax or fee increases to fund ongoing expenditures for first five years after termination of distressed status.

While the borough in 2016 can affirmatively demonstrate that Conditions (2) and (3) no longer pose financial challenges to the borough, Conditions (1) and (4) have not yet been met. Refunding actions to reduce bond issue interest costs and the complete repayment of two DCED emergency loans have reduced total annual debt service interest and principal payments to less than 10% of the general fund budget. However, the borough through its continued reliance on the revenue generated by the earned income tax on residents and non-residents under Act 47 still has a structural deficit and does not meet Condition 1. The overall magnitude of the general fund structural deficit has been significantly reduced over the past 5 years from approximately \$550,000 to less than \$150,000 in 2016. The reduction in the structural deficit is the result of a combination of increases in revenue and expenditure reductions. To exit distress by the end of 2018, the borough must adopt a balanced general operating budget that completely eliminates the Act 47 resident and non-resident earned income tax levies. To offset the elimination of the Act 47 resident and non-resident earned income tax revenues, the borough must identify new revenue sources, raise existing non-earned income tax rates and/or further reduce general operating expenses. In addition, the borough does not currently meet Condition 4 that stipulates that

reasonable projections of borough revenues are sufficient to fund ongoing necessary expenditures for the first five years following the termination of the borough's distressed status. Not only must a balanced budget be adopted to exit distress, a balanced general operating budget must be achieved for each of the five years following the borough's exit from distress. Condition 4 poses a significant planning and implementation challenge because the borough does not have a capital improvements allocation in the current general fund budget. Although the borough for several years has annually developed a 5-year Capital Improvements Plan, it does not have a financial plan to fund capital improvements beyond its use of liquid funds for road improvements. No steady source of funding currently exists to purchase police, fire or public works vehicles and equipment or maintain public buildings and non-storm water related facilities.

In the event that the borough by the end of 2018 has not eliminated the Act 47 portion of the resident and non-resident earned income tax and/or has not developed a strategy to sustain a balanced budget including provisions for capital improvements for five years after exiting distress, the Act 47 Coordinator may report that a 3-year exit plan is warranted. The 3-year exit plan, Finding (4) would provide additional time for the borough to meet the criteria mandated for the exit from distress.

Detailed descriptions of the roles and responsibilities of state and local officials and further information about procedures for implementation of all four of the possible findings can be found in PA Act 199.

### **PART 3. Financial Condition Assessment**

To attain short and long term financial self-sufficiency as well as exit financial distress, the borough must demonstrate the capacity to achieve and maintain cash, budgetary, service level and long term solvency. Each type of solvency will be discussed in the sections that follow. The definitions of cash, budgetary, service level and long term solvency are consistent with currently recognized national public sector financial management practices.

- **Cash Solvency** means that the borough has funds readily available to pay its obligations on a month-to-month basis. In the years since DCED provided emergency loans to the borough in 2002 and 2003, there has not been a time when an obligation was unpaid beyond its due date because the borough did not have the cash to make the payment. Cash solvency has been sustained over the last 10 years because the borough adopted a general operating fund balance policy in 2007 that created a general operating reserve or “rainy day” fund from its year end general fund revenue surplus. The reserve has ranged from \$350,000 - \$540,000 and has principally been used as a temporary internal loan to pay borough expenses in the first few months of the fiscal year when real estate and earned income tax receipts are at their lowest. When current real estate and earned income tax revenue is received the reserve is replenished. The use of the reserve fund in this manner has eliminated the need for an annual tax anticipation loan and related interest expenses. Funds from the reserve are also allocated by the borough to meet the compensating balance requirement set by the borough’s banking institution to eliminate bank service fees. Table 2 provides data regarding the annual year end fund balances for 2006 – 2015.

Once the “rainy day” fund has been reconstituted and after any payroll or operating expenses for the fiscal year have been fully satisfied, any remaining general fund surplus per borough policy has been transferred to the capital reserve fund. At the end of 2015, the borough’s fund balance was \$724,147. It was allocated as follows: \$358,701 to the operating reserve – “rainy day” fund, \$176,930 for payroll and other liabilities, \$125,000 for the compensating bank balance, \$20,728 to the capital reserve, \$2,858 for the HRA fund, and \$39,930 was unassigned but likely to be added to the capital reserve once the borough audit has been accepted by council. A key to maintaining consistent annual cash solvency has been the borough’s policy against the use of prior year’s fund balance to pay for subsequent years’ general operating expenses. As a result, the borough’s structural deficit has not increased through spending more than the borough generates in revenue each year. The gap between the revenue the borough is able to generate from existing resources and the additional tax permitted by the court is the general fund “structural deficit.”

**Table 2. General Operating Fund Balance: 12/31/2006 – 12/31/2015**

YEAR	FUND BALANCE
2006	\$ 1,327,998
2007	\$ 1,310,878
2008	\$ 986,455
2009	\$ 909,455
2010	\$ 851,163
2011	\$ 901,604
2012	\$ 1,017,727
2013	\$ 1,024,257
2014	\$ 786,599
2015	\$ 724,147

**Conclusion – Cash Solvency:** The borough has consistently demonstrated cash solvency and should continue to do so if it maintains the fund balance policy adopted in 2007 that allocates approximately \$485,000 (18% - 20%) of its fund balance each year to the “rainy day” fund and to maintain banking related compensating balances and transfers any remaining general operating surplus funds to the borough’s capital reserve.

- Budgetary Solvency** is defined as being able to raise sufficient general operating revenue to support general operating expenditures over the 12-month fiscal year. Ultimately, the goal is to end the year with total general fund revenue greater than total general fund expenditures. Financially healthy communities typically have accumulated 2% - 5% more in revenue and spent 2% - 5% less over the course of the fiscal year. The borough has only demonstrated budgetary solvency since being declared financially distressed in 2002 through the use of the extraordinary taxing authority under Act 47. Each year beginning in 2003, the borough has relied on the Mercer County Court of Common Pleas to authorize an earned income tax levy in excess of the 1% permitted under PA Act 511 on resident and non-resident earned income. Over the last five years, the borough has reduced the structural deficit from approximately \$550,000 to about \$129,000. That reduction is reflected in the steady decline in the resident earned income tax rate from 1.65% in 2012 to 1.125% in 2016 and non-resident rate from 1.42% in 2012 to 1.046% in 2016. The reduction in the structural deficit results from a combination of borough actions. On the revenue side of the budget, the general purpose real estate tax rate was increased by 3 mills in 2014 and a special real estate tax levy of 3 mills for fire services was approved by voter referendum in May 2015. By the end of 2016, these changes in the real estate levies should produce about \$180,000 in additional real estate tax revenue. On the expenditure side of the budget, reductions in full-time police, fire and public works personnel, the elimination of the parking enforcement officer and increases in employee contributions to offset



health insurance premiums are the most significant changes. In 2017, a portion of the storm water utility fee revenue will cover the cost of storm water related services and administrative costs previously supported by the general fund.

To achieve budgetary solvency, the Act 47 earned income tax levies authorized by the Mercer County Court of Common Pleas must be completely eliminated or the borough must adopt a home rule charter that could permit the levy of higher earned income and real estate tax rates. In addition, the borough must determine how it will fund projected growth in the general fund budget expenditures due to contractual and inflationary cost increases. To exit distress, the borough must (1) demonstrate budgetary solvency and the capacity to raise sufficient general fund revenue to meet general fund expenditures and (2) must be reasonably certain that it will sustain budgetary solvency for at least five years. If the borough were to eliminate the structural deficit and exit distress by the end of 2017, the five years from 2018-2022 would be the required period for sustaining budgetary solvency.

The potential for growth in the borough's tax base appears to be limited if data from the U.S. Census in 2000 and 2010 and 2014 U.S. Census estimates are compared. Changes in the borough's demographic profile are presented in Table 3. Overall, the borough's population has declined by 7.2%, the median age has slightly increased, the proportion of the population aged 65 and older has declined 3%, and the total poverty rate for all individuals over the 15 year period has increased by 7.7%. The number of housing units fell 5% and number of households has declined by 9%. Although employed persons have declined about 3%, the median family income and per capita income have risen by 13.5% and 20.5%. Housing vacancies are up by 4%. Owner occupied housing is down by 6%, while rental units increased by only 2%. Owner occupied housing values have increased by 3%. Data for Mercer County and the Commonwealth of Pennsylvania are provided for context.

Eliminating the structural deficit without growth within the community essentially becomes the responsibility of current citizens within the existing tax base. Maintaining budgetary solvency after exiting distress is also a responsibility for those who live within the community. The financial responsibility to eliminate the borough's \$128,700 structural deficit in 2016 is \$21.74 per person or \$57.43 per household. In Greenville in 2016, the cost of basic services on a per capita basis is \$463.55 and \$1224.34 per household. Bridging the structural deficit would increase the per capita or household financial responsibility by 4.7% per year.

**Conclusion -Budgetary Solvency:** To achieve budgetary solvency, the borough must eliminate its reliance on the court authorized earned income tax levies on resident and non-resident taxpayers. In addition, it must determine how it will maintain budgetary solvency for five years after exiting distress through changes in the revenue structure and/or service levels.

**Table 3. Greenville Borough Demographic Characteristics 2000 - 2014**

Characteristics	Greenville 2000	Greenville 2010	Greenville 2014 Estimate	Mercer County 2014 Estimate	Pennsylvania 2014 Estimate
<b>Population</b>	6380	5919	5919		
<b>Male</b>	3015	2843	2979		
<b>Female</b>	3365	3076	2940		
<b>Median Age (Years)</b>	34.6	33.1	35.2	43.6	41.5
<b>Residents &gt; 65</b>	1065 (17%)	871 (15%)	825 (14%)	19.1%	9%
<b>Households</b>	2464	2241	Not		
<b>Household Size (Persons)</b>	2.28	2.29	Available		
<b>Employed Persons</b>	3150 49.4%	2817 48%	2755 46.5%	56.8%	57.4%
<b>Median Household Income</b>	\$31,250	\$32,545	\$35,481	\$43,715	\$53,115
<b>Per Capita Income</b>	\$14,969	\$16,566	\$18,040	\$23,195	\$28,912
<b>Poverty Rate</b>					
<b>All Individuals</b>	13.8% (2000)	25.1% (2012)	21.5% (2014)	14% (2014)	11% (2014)
<b>Housing Units</b>	2723	2567	2586		
<b>Owner Occupied</b>	1471(54%)	1301(51%)	1230 (48%)	74%	69.6%
<b>Rental</b>	)	)	)	26%	30.4%
<b>Vacant</b>	993 (36%) 259 (10%)	940 (36%) 323 (13%)	1002 (38%) 354 (14%)	10.7%	9.9%
<b>Median Housing Value – Owner Occupied</b>	Not available	\$76,700	\$79,000	\$105,100	\$164,900
<b>Housing Units Built before 1939</b>	55.5%	53.3%	55.5%		

Date Source: US Census Bureau, American Fact Finder

- **Service Level Solvency** – Service level solvency addresses the question of whether the borough is able to maintain basic services within the revenue it is able to raise on an annual basis. To operate within what the borough can afford requires that the borough to continuously monitor the nature and magnitude of services it provides and evaluate the cost of providing those services. Adjustments to increase or reduce service levels are contingent on their affordability. For example, the borough has experienced a relatively significant increase in the cost of electricity for street lighting over the past few years. Rather than eliminating street lighting or drawing resources from other services, the borough is considering investing in a capital project to transition to LED lighting which would lessen or contain the cost of providing street lighting in the future.

Since 2002 some of the biggest changes in the services provided by the borough have been in recreation and leisure programs. Activities and most expenditures supported by the general operating fund and related to the recreation center and swimming pool have been phased out. Alternative recreational programming was provided by the YMCA for a few years. Over the past two years, the borough in conjunction with the Mercer County Area Agency on Aging has worked to relocate the Senior Citizens Center to the rec center. A community effort focused on developing a funding source sufficient to rehab and operate the swimming pool did not succeed. Last year, the borough subdivided the pool property from the rest of the park and recently completed its sale to Thiel College. The college intends to remove the swimming pool and associated facilities.

Beyond recreation and leisure services, all departments supported by the general operating fund have experienced reductions in resources and overall there are fewer full-time employees working to provide basic services today than prior to being declared distressed. Changes in the management and supervision of public safety and public service functions and the borough's clerical positions in conjunction with previous changes in the general and financial management areas have strengthened the borough's overall potential for making the changes necessary to exit distress. The changes in the financial management system have been critical to the production of sound and useful information and reports on a continuing and timely basis.

To formally and critically assess service level solvency for the future, the 2015 plan amendment encouraged the conduct of a self-study to identify alternatives for service provision and ways to further reduce and/or contain costs. That evaluation has been underway for over a year with council and the administrative staff focusing on how the borough can maintain basic services within the financial capacity that is available without reliance on the court authorized EIT levies. All areas of the borough have and will be under continuous consideration as it works toward exiting financial distress and creating a strategy that will provide a reasonable financial foundation for the community. Action items

related to service delivery that have not yet been addressed may receive greater consideration as the borough looks to the future.

**Conclusion - Service Level Solvency:** The borough's ability to attain service level solvency is contingent on matching service levels within the constraints of the borough's revenue raising capabilities.

- **Long Term Solvency** - Long term solvency is represented by the financial integrity of the borough's pension funds, the level of debt service supported by the general operating fund on an annual basis and the commitment of funds to the maintenance, replacement or acquisition of the borough's capital infrastructure consisting of facilities, vehicles and equipment. The borough's three employee pension plans have been funded on a consistent basis through employee contributions, state pension aid and borough revenues. At the end of 2015 all of the pension plans were funded at a 100% or greater level. Debt service since 2013 has declined and in 2016 accounts for about 9.5% of the general fund expenses and is within an acceptable range. A commitment to systematically identify and fund capital needs was initiated with the development of a capital improvements plan about 7 years ago. Since then the borough council and administrative staff have used the planning process to establish an annual capital budget. Of the three areas representing long term solvency, meeting the need for capital improvements poses the greatest long term challenge to the borough. Given current financial resource constraints only facility, vehicle and/or equipment needs that are of an urgent nature are considered on an annual basis. The borough's recent authorization of a storm water utility fee on all property owners is seen as an action to generate continuing revenue to address the borough's failing storm sewer system. Greater detail about each factor associated with long term solvency is presented below.

### **Employee Pension Plans**

The Borough participates in the Pennsylvania Municipal Retirement System (PMRS), an agent multiple-employer defined benefit pension plan that covers all full-time (uniform and non-uniform) employees and provides retirement, disability and death benefits to plan members and their beneficiaries. Since being declared distressed in 2002 pension funding and benefit levels have not been a challenge for Greenville Borough. The borough's annual financial responsibility to fund its pension plans has principally been met through the annual state aid for pensions and employee contributions. Table 5 presents the annual and estimated pension costs for the three pension funds versus the total annual state pension grant from 2011-2016. Any differences in annual costs have been offset by employee and borough contributions. Since 2011 the Recovery Plan Amendments have stipulated that

no changes in employee pensions be authorized for borough employees that would impair the financial integrity of the pension plans as a way to contain personnel expenses. Collective bargaining agreements for uniform and non-uniform employees effective from 2012-2015 and 2016-2019 have conformed to that stipulation. The borough's total estimated pension cost for 2017 is \$140,918. The projected cost per the minimum municipal obligation (MMO) for each pension plan is \$76,627 for police, \$35,905 for fire and \$28,386 for non-uniformed employees. Changes in the magnitude of funding required for the plans over the last six years represent adjustments in the number of active and retired personnel associated with each plan. In 2015, collectively, the plans had 18 active, 3 vested and 11 retired members. The borough's practice has been to use the total value of the state aid for pensions received during the current year as the basis for the state aid amounts budgeted for the next fiscal year. The state aid received in 2016 was \$155,616. Since the MMOs for 2017 are less than last year's total, the borough will likely receive less funding in 2017.

**Table 4. Annual Borough Pension Benefit Cost v. State Pension Aid: 2011 – 2016**

Year	Non-Uniform Pension Fund	Police Fund	Fire Fund	Total Annual MMO	State Pension Aid
2011	\$99	\$74,045	\$17,398	\$122,437	\$122,437
2012	\$81	\$77,739	\$47,670	\$125,490	\$99,682
2013	\$183	\$60,311	\$38,054	\$99,348	\$101,717
2014	\$15	\$66,408	\$38,494	\$104,917	\$138,544
2015	\$24,036	\$73,226	\$45,419	\$142,481	\$142,550
2016	\$41,756	\$62,607	\$51,253	\$133,949	\$155,616

As a participant of the Pennsylvania Municipal Retirement System (PMRS), the Borough per PA Act 205 is subject to a biennial actuarial valuation for each of the three participating plans (Non-uniform Pension Plan, Police Pension Plan and Fire Pension Plan). The status of the pension plans as of January 1, 2015 are presented in the Table 6. The next actuarial valuation will occur in January 2017.

**Table 5. Greenville Borough Pension Plans as of January 1, 2015**

Pension Plan	Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability	Unfunded Actuarial Liability (Asset)	Funding Ratio 2015	Funding Ratio 2013
Non-Uniform	1/1/2015	\$3,429,227	\$3,196,126	(\$233,101)	107.3%	109.3%
Police	1/1/2015	\$7,004,980	\$6,845,853	(\$159,127)	102.3%	104.7%
Fire	1/1/2015	\$2,924,460	\$2,912,942	(\$11,518)	100.4%	99.1%

Data Sources: 1/1/2013 and 1/1/2015 Actuarial Valuation Reports Non-Uniform, Police and Fire Pension Funds.

### **Non-Uniform Pension Plan**

The Non-Uniform Pension Plan is funded on an annual basis pursuant to the provisions of the Municipal Pension Plan Funding Standard and Recovery Act of December 18, 1984, P.L. 1005. No. 205, as amended, 53 P.S. 895, et seq. ("Act 205"). Active members are required to contribute 3% of their annual compensation to the plan. Act 205 requires that annual employer contributions be based upon the plan's Minimum Municipal Obligation (MMO). The MMO is based upon the plan's biennial actuarial valuation.

The plan is eligible to receive an allocation of state aid from the General Municipal Pension System State Aid Program that must be used to reduce or eliminate the required municipal contribution. Non-union full-time and public service employees of the Borough are eligible to join the plan. Vesting is attained after 10 years of service. The normal retirement age is 62. Annual pension benefits are determined by multiplying the number of years of credited service times the final salary times .01875. A member's final average salary is calculated as the average annual compensation paid during the member's last three years of service. In no event is the basic retirement benefit more than 75% of the final salary.

A participant may retire early if he/she is involuntarily terminated with eight (8) or more years of credited service or voluntarily leaves employment with at least twenty (20) years of credited service. If an early retirement is elected, the monthly benefit will be actuarially reduced for each year prior to normal retirement age. The reduction will be approximately one-half percent (1/2%) of the benefit for each month under normal retirement age. At retirement, participants have a choice of four different survivor benefits options. If a participant becomes totally and permanently disabled and the disability is determined to be service related, the participant is entitled to receive a monthly benefit. The scheduled benefit is 50% of the member's final salary and may be off-set by Worker's Compensation Benefits. A participant who has ten (10) or more years of credited service and is disabled not due to a service related accident or sickness may receive 30% of the member's final salary. If a member is eligible for retirement at the time of death, a lump-sum benefit of the accrued member's benefit will be provided. As of January 1, 2015, the Non-Uniform Pension Plan had an annual investment rate assumption of 5.5%. The plan had 32 members: 18 active, 3 vested and 11 receiving a pension benefit. In March 2016, the Borough approved a benefit factor change from 1.667 to 1.875 which in effect lessened the time it will take to accrue a maximum benefit of 75% of the final average earnings from 45 to 40 years. The annual increase in cost for this change is estimated by PMRS to be approximately \$6000. On January 1, 2015, the Borough's Non-Uniform Pension Fund had assets of \$3,429,227. The current

ratio for actuarially accrued assets versus actuarially accrued liability is 107.3% and 2% less than in 2013. The fund has \$233,101 more in assets than currently required. Given current market conditions the fund is overfunded with the excess funding acting as a cushion that mediates future financial market fluctuations.

### **Police Pension Plan**

The Police Pension Plan is funded on an annual basis pursuant to the provisions of the Municipal Pension Plan Funding Standard and Recovery Act of December 18, 1984, P.L. 1005. No. 205, as amended, 53 P.S. 895, et seq. ("Act 205") and the Police Pension Fund Act of May 29, 1956, P.L. (195) 1804 No. 600 as amended, 53 P.S. 767, et. seq. ("Act 600"). Plan members are responsible for contributing up to 5% of their earnings to the plan but currently are not required to contribute to the plan due to the plan's funding status. Act 205 requires that annual employer contributions be based upon the plan's Minimum Municipal Obligation (MMO). The MMO is based upon the plan's biennial actuarial valuation. The plan is eligible to receive an allocation of state aid from the General Municipal Pension System State Aid Program that must be used to reduce or eliminate the required municipal contribution. Any individual employed by the Borough as a member of the Borough's police force is covered by the plan beginning on the participant's date of hire. A member is entitled to receive retirement benefits after completing 12 years of service and attaining age 50. The scheduled retirement benefit is .02 times years of credited service times the final average salary. The final average salary is calculated as the average annual compensation paid during the members' last three years. In no event is the benefit greater than 50% of the final average salary. Members with more than 25 years of credited service are entitled to a service increment. The service increment is calculated by multiplying the credited whole years in excess of 25 years times two and five-tenths percent (.025) times the basic annual benefit. In no event may the service increment benefit exceed twelve hundred dollars (\$1,200) per year.

If a participant becomes totally and permanently disabled and the disability is determined to be service-related, the participant is entitled to receive a monthly benefit. The scheduled benefit is 50% of the member's final salary and may be off-set by Worker's Compensation Benefits. A participant who has 10 or more years of credited service and is disabled not due to a service-related accident or sickness may receive 30% of the member's final salary. If a member is eligible for retirement at the time of death, a lump-sum benefit of the accrued benefit will be provided.

As of January 1, 2015, the Police Pension Plan had an annual investment rate assumption of 5.5% and 20 members. There are 8 active plus 12 plan members or survivors who are currently receiving pension

benefits. On January 1, 2015, the Borough's Police Pension Fund assets totaled \$7,004,980 and a current funding ratio of 102.3%. The funding ratio in 2015 was 2.4% less than 2013. The fund currently has \$159,127 more than required per the 2015 actuarial study. Given current market conditions the fund is overfunded with the excess funding acting as a cushion that mediates future financial market fluctuations.

### **Fire Pension Plan**

The Fire Pension Plan is funded on an annual basis pursuant to the provisions of the Municipal Pension Plan Funding Standard and Recovery Act of December 18, 1984, P.L. 1005. No. 205, as amended, 53 P.S. 895, et seq. ("Act 205"). Active members are required to contribute 4% of their annual compensation to the plan. Act 205 requires that annual employer contributions be based upon the plan's Minimum Municipal Obligation (MMO). The MMO is based upon the plan's biennial actuarial valuation. Any individual employed by the Borough as a member of the Borough's fire department is covered by the plan beginning on the participant's date of hire. A member is entitled to receive retirement benefits after completing 10 years of service and attaining age 50; or the completion of 25 years of service, regardless of age. Annual benefits are determined by multiplying years of credited service times the final salary times two and twenty-five hundredths percent (.0225). The final average salary is calculated as the average annual compensation paid during the members' last three years. In no event is the benefit great than 50% of the final average salary.

Retired members receive cost-of-living increases equal to the Consumer Price Index adjusted from the date of their retirement. In no event does the increase exceed the percentage increase in the Consumer Price Index, nor may it cause the total annual benefit to exceed 75% of their final salary, nor may the total of the cost-of-living increase exceed 30% of the original benefit. If a participant becomes totally and permanently disabled and the disability is determined to be service-related, the participant is entitled to receive a monthly benefit. The scheduled benefit is 50% of the member's final salary and may be off-set by Worker's Compensation Benefits. A participant who has 10 or more years of credited service and is disabled not due to a service-related accident or sickness may receive 30% of the member's final salary. If a member is eligible for retirement at the time of death, a lump-sum benefit of the accrued benefit will be provided.

As of January 1, 2015, the Fire Pension Plan had an actuarial earnings rate assumption of 5.5% and 11 members. There are 5 active members and 6 retirees. On January 1, 2015, the Borough Fire Pension Fund was valued at \$2,924,460 with a current funding ratio of 100.4% which is 1.3% greater than 2013. The fund currently has \$11,518 more than required per the 2015 actuarial study. Given current



market conditions the fund is overfunded with the excess funding acting as a cushion that mediates future financial market fluctuations.

### **Conclusion - Long term solvency- Employee Pension Plans**

To maintain the long term solvency of the pension funds, the borough must work to achieve and/or sustain the following practices and policies:

Maintaining the integrity of the pension funds – First and foremost, a continuing commitment to maintain pension benefits for all borough employees covered by the Police, Fire and Non-Uniform Pension Funds at or above their current levels will support the borough’s exit from financial distress and should sustain the integrity of the funds in the short and long term without increasing the borough’s financial responsibilities. The positive impact of PMRS investment returns has had on the pension funds should also be noted.

Pension Fund Excess Interest Allocation – Secondly, current police and fire collective bargaining agreements indicate that any interest earned in excess of the anticipated interest for the respective funds should be allocated to the plan members or used to fund the borough’s MMO. In the past, the excess interest in each of the plans has been used to partially fund the unfunded liability in the fire pension fund and provided individual allocations to police pension plan members. The borough should work to eliminate the allocation of excess interest earnings to individual plan members and this provision shall be eliminated from all future collective bargaining agreements.

### **Other Post-employment Benefits (OPEBs)**

The Borough currently provides police and fire retirees who were employed prior to January 1, 2012 with healthcare benefits. New hires in the police and fire departments after January 1, 2012 are not eligible for post-retirement health benefits. In 2016, the budgeted cost for police and fire retirees is approximately \$13,350. This cost has declined 62% or \$21,650 from \$35,000 in 2011. No reserves have been established to fund future obligations for healthcare (post-retirement benefits); instead, the Borough funds the post-retirement healthcare benefits on a pay-as-you-go basis. The borough’s policy to not provide post-employment benefits to new hires should remain unchanged for the foreseeable future.

### **Debt Service**

Debt Service includes all short and long term principal and interest expenses paid from the general operating fund. Debt service is funded by a special real estate tax levy. Over the last six years the debt

service mill rate has decreased about 2 mills from 10.5 mills to 8.58 mills as debt service expenses declined. With the refunding of the 2005 Bond Issue and the complete repayment of two DCED no interest loans in 2013, the borough's debt service costs decreased about \$149,000 per year. (The DCED loans totaled \$1,060,000.) In 2013 the borough also used accumulated fund balance of \$61,741 to pay off the high interest short term/lease rental debt for the street sweeper.

From 2009 - 2013, annual debt service costs as a proportion of the total general operating averaged 14.24% per year with principal and interest costs nearing 15% in 2009, 2011 and 2013. In 2014 – 2016, debt service represented about 8.6% of general fund expenditures. Annual debt service costs are shown in the Table 6. A recommended best practice is for annual debt service not to exceed 10% of the operating budget.

**Table 6. General Fund Debt Service: 2009 - 2016**

	2009	2010	2011	2012	2013	2014	2015	2016
<b>DEBT SERVICE Principal</b>								
<b>2005 Bond Issue</b>	\$154,250	\$155,000	\$160,000	\$170,000	\$245,000	\$210,000	\$210,000	\$210,000
<b>DCED Term Loans</b>	1,060,000	1,060,000	1,060,000	1,060,000	1,060,000	-	-	-
<b>Capital Lease Principal</b>	-	-	25,647	13,259	61,741	-	-	-
<b>Streetscape Expenses</b>	3,628	-	-	-	-	-	-	-
<b>TOTAL: Debt Service Principal</b>	<b>\$294,878</b>	<b>\$261,000</b>	<b>\$291,647</b>	<b>\$289,259</b>	<b>\$412,741</b>	<b>\$210,000</b>	<b>\$210,000</b>	<b>\$210,000</b>
<b>DEBT SERVICE Interest</b>								
<b>Bond Issue Interest</b>	\$139,767	\$134,738	\$130,193	\$125,123	\$27,912	\$54,502	\$52,824	\$49,831
<b>Capital Lease Interest</b>	-	-	1,199	4,680	7,903	-	-	-
<b>Bond Issue Discount</b>	-	-	(7)	(4)	21,983	-	-	-
<b>TOTAL: Debt Service Interest</b>	<b>\$139,767</b>	<b>\$134,738</b>	<b>\$131,385</b>	<b>\$129,749</b>	<b>\$57,798</b>	<b>\$54,502</b>	<b>\$52,824</b>	<b>\$49,831</b>
<b>TOTAL – Debt Service</b>	<b>\$434,645</b>	<b>\$395,738</b>	<b>\$423,032</b>	<b>\$419,008</b>	<b>\$470,539</b>	<b>\$264,502</b>	<b>\$262,824</b>	<b>\$259,831</b>
<b>Debt Service/General Fund Expenditures</b>	15%	13.5%	14.8%	13%	11.9%	7.9%	8.5%	9.5%

Debt Service - 12/31/2015

On December 31, 2015 the Borough had \$2,330,000 in outstanding general fund bonded debt. The January 1 through December 31, 2015 transactions associated with the borough's long term debt are presented in Table 7.

General Obligation Bonds, Series of 2013

On April 29, 2013, the Borough issued \$2.995 million in general obligation bonds to refund the \$2.855 million General Obligation Bonds, Series of 2005. The principal and interest due on the refunded debt prior to the refunding was \$3.722 million. The principal and interest payments cash flow requirements for the 2015 refunding bonds is \$2.902 million for the same time period. Favorable municipal bond interest rates plus the borough's Standard and Poor's "A Stable" credit rating will result in savings of approximately \$282,000 over the term of the 2014 – 2025 bond repayment period. The refunding, addressed an initiative contained in the 2011 Recovery Plan Amendment. The borough's annual principal and interest payments from 2016 – 2025 for the refunded debt are shown in Table 8.

PENNVEST Loan

On August 3, 2015, the Borough entered into a \$497,500 loan with PENNVEST for the reconstruction of the Bracken Alley storm sewer. The interest rate is 1%. During 2015, the borough drew down \$206,816 on the loan. (The Borough also was awarded a \$497,500 PENNVEST grant to offset 50% of the project cost.) The balance of the loan amount will be utilized during 2016 for the completion of the project. Repayment of the loan principal and interest will rely on storm water utility fees authorized

**Table 7. Long Term Debt-December 31, 2015**

	Interest Rate	Maturity Date	Amount Issued	Outstanding January 1	Increases	Decreases, Net of Amortization	Outstanding December 31
2013 General Obligation Bonds	0.52% 2.65%	2025	\$2,995,000	\$2,540,000	-	\$216,000	\$2,330,000
<b>Unamortized Bond Discount</b>				(\$19,083)			(\$17,251)
PENNVEST Loan	1.00%	2024	\$497,500	-	\$206,816		\$206,816
First National Bank Loan	2.70%	2020	\$75,000	-	\$75,000		\$75,000
Compensated Absences	N/A	N/A	N/A	\$25,067	-	\$25,067	\$25,067
<b>Total:</b>				<b>\$2,545,984</b>	<b>\$283,648</b>	<b>\$213,053</b>	<b>\$2,616,579</b>

**Table 8. Debt Service 2016 – 2025 General Obligation Bonds**

Year	Principal	Interest	Total
2016	\$210,000	\$43,851	\$253,851
2017	215,000	44,581	259,581
2018	225,000	40,134	265,134
2019	230,000	35,631	265,631
2020-2023	950,000	94,466	1,044,466
2024-2025	500,000	12,969	512,969
<b>TOTAL</b>	<b>\$2,611,816</b>	<b>\$290,585</b>	<b>\$2,902,401</b>

by Ordinance 1559, enacted on April 11, 2016. Fees in 2016 will be prorated from June through December 2016. Debt service will be the first priority for the expenditure of fees received in 2016.

First National Bank Term Loan

On October 23, 2015, the Borough entered into a five-year (2016-2020), \$75,000 loan for the purchase of a fire truck. The interest rate is 2.7%. The balance outstanding at December 31, 2015 was \$75,000. Payment for the majority of the principal and interest is expected to be funded through annual grants from the Pennsylvania Fire Company/Volunteer Ambulance Service Grant Program (FCVASG). The state grant of \$13,789.79 was received for 2016.

Compensated Absences

Police and non-uniform personnel may accumulate unused sick leave according to provisions negotiated as part of collective bargaining agreements. Upon retirement or termination, non-uniform employees receive \$30 per day, while police are compensated at the rate of \$72 per day. The total accumulated cost for unused sick time is listed as “compensated absences” is considered a long term liability. At the end of 2015, the borough’s liability for compensated absences was \$22,014. (Note: Fire fighters are not compensated for unused sick time.)

**Conclusion - Long Term Solvency – Debt Service** – From a financial perspective, the annual debt service, principal and interest, has not exceeded 10% of the total general operating budget over the past five years. In 2016, it accounts for 9.8% of the general fund expenditures for 2016. As the magnitude of the general fund budget has decreased, the proportion allocated to debt service has slightly increased. To maintain long term solvency and be viewed in a positive manner by credit ratings agencies, the borough must work to keep debt service at or below the 10% level. From a policy perspective, the 2016 recovery plan amendment continues the stipulation that decisions with respect to long-term borrowing or other means of capital financing shall be made in accordance with the borough’s capital improvements program with loan and bond maturity schedules designed so that they do not exceed the expected life of the projects financed by such bonds.

## **Capital Improvements**

The borough manager in conjunction with the directors of public safety and public services on an annual basis assess and prioritize the capital needs of all borough departments. The resultant multi-year capital improvements plan serves as the basis for the borough's annual capital budget. The nature of the projects implemented on an annual basis varies depending on the availability of funds from prior years' fund balance, grants from other governmental agencies and the allocation of state liquid fuels funds. Occasionally, when the borough sells an asset, the proceeds from the sale are returned to the capital fund to support reinvestment in the community's infrastructure. Most recently, the sale of the swimming pool to Thiel College generated about \$35,000 which will be used to offset the cost of future park related projects. Every three years when the borough replaces its police vehicles, revenue produced from the sale of the used vehicles is used to reduce the outlay for the new vehicles. The borough's commitment over the past five years to this process represents a significant change from past practice and should be continued. The most recent capital improvements plan was adopted by the Borough Council in February 2016. The capital improvements planning process demonstrates a commitment to the borough's continuing adherence to a recovery plan provision. The plan identifies projects over a five year time span and totals almost \$2.9 million with public works accounting for about \$1.7 million, fire \$752,000, police \$180,000, parks \$200,000 and administration \$55,000.

### **Conclusion - Long Term Solvency – Capital Improvements**

The goal for long term solvency should be to allocate about 10% of the general fund budget each year to support capital projects. Attempting to fund on-going necessary capital improvements will be part of the challenge associated with establishing and working within a reasonable and consistent local revenue base in the short and long term.

**Conclusion - Long Term Solvency:** The borough has achieved long term solvency in regard to its three employee pension plans and debt service obligations. Continued commitment to limiting the annual debt service interest and principal to 10% or less of the total annual general operating expenditures and preserving the existing financial integrity of the pension funds by restricting benefit changes should stabilize the borough's financial responsibilities in two of the three areas associated with long term solvency. The borough's biggest long term challenge will be to effectively identify and fund urgent and emergency infrastructure needs in the short and long term. The adoption of the storm water utility fee to address the borough's failing storm system infrastructure is one strategy that should reduce a potential future on-going financial burden on the general operating fund.

**Conclusion – Financial Condition Assessment**

The borough in 2016 demonstrates cash solvency and long term solvency for pensions and debt, but does not currently satisfy the requirements associated with budgetary, service level or long term solvency as it relates to capital improvements.

## PART 5. General Fund Budget Trends

Eight tables are presented to depict general fund budget trends since 2007. The tables are comparable to those previously presented as part of the progress reports on the implementation of the borough's amended recovery plan. The following tables with interpretive comments describe are included.

- Table 9. General Fund Operating Position 2006-2015
- Table 10. General Fund Revenue by Source 2007 – 2015 (Actual) and 2016 (Budget)
- Table 11. General Fund Expenditures by Function 2007 – 2015 (Actual) and 2016 (Budget)
- Table 12. Tax Revenue as % of Total General Fund Budget 2007-2015 (Actual) and 2016 (Budget)
- Table 13. Real Estate Tax Revenue Trends 2007 – 2015 (Actual) and Projected 2016
- Table 14. Tax Exempt Real Estate 2007 - 2016
- Table 15. Resident vs. Non-Resident Earned Income Tax (EIT) Revenue 2007-2015 & 2016 Budget
- Table 16. Resident vs. Non-Resident Earned Income Tax (EIT) EIT Rates 2007-2015 & 2016 Budget

The data for the tables was derived from the borough's annual audited financial reports, the borough's annual operating budgets and the monthly general fund budget reports.

**Table 9. General Fund Operating Position 2006-2015**

YEAR	TOTAL GENERAL FUND REVENUE	TOTAL GENERAL FUND EXPENDITURES	TOTAL CAPITAL EXPENDITURES	SURPLUS/ (DEFICIT)
2006	\$3,554,969	\$3,936,197	\$0	(\$381,228)
2007	\$2,899,801	\$2,734,178	\$3,466	\$165,623
2008	\$3,072,008	\$2,701,656	\$993,021	\$370,352
2009	\$3,402,201	\$2,645,025	\$975,995	\$757,176
2010	\$2,711,225	\$2,839,955	\$126,445	(\$128,730)
2011	\$2,811,055	\$2,860,416	\$142,541	\$49,361
2012	\$2,657,572	\$2,177,532	\$890,293	\$480,040
2013	\$3,156,128	\$3,182,083	\$233,284	(\$25,955) <sup>3</sup>
2014	\$2,939,117	\$3,365,326	\$470,072	(\$426,209)
2015	\$2,941,857	\$3,004,307	\$212,986	(\$62,450) <sup>4</sup>

Table Notes:

<sup>1</sup>Time lag in intergovernmental grant reimbursements for the Main Street Business District Improvements.

<sup>2</sup>Road improvements made with general fund prior years' surplus.

<sup>3</sup>Capital outlay for fire truck from capital reserve and unreimbursed cost related to community playground construction.

<sup>4</sup>Renovations at the Recreation Center to transition to Senior Center funded by capital reserve, lag in reimbursement from DCED for storm water utility study and unbudgeted engineering services for capital improvements.

Table 9 compares general fund revenue to expenditures for 2007 – 2015. The column on the far right indicates whether the borough took in more revenue than it spent and ended the year with a surplus or spent more than

it received on an annual basis and ended the year with a deficit. The critical consideration is whether day to day operating expenses created an operating deficit. For the years when a deficiency is indicated, the expenditures were for capital projects such as the Main Street improvements, road improvements funded with prior years' surplus funds, the purchase of a firetruck, unreimbursed costs related to a community park project, a lag in receipt of state grant reimbursements or most recently unanticipated improvements completed at the recreation center during its transition to the senior citizens center. When the deficiencies are related to capital improvements rather than operating expenses, it should not be construed as a negative trend.

Table 10 depicts general fund revenue by its sources for 2007 – 2016. The trends in revenues except for tax and intergovernmental sources are relatively stable. Local tax revenues including real estate, earned income,

**Table 10. General Fund Revenue by Source 2007 – 2015 (Actual) and 2016 (Budget)**

Revenue	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
<b>Tax Revenues</b>	\$2,924,652	\$2,072,776	\$2,192,711	\$2,030,277	\$2,771,270	\$2,392,531	\$2,300,957	\$2,401,386	\$2,011,852	\$1,902,041
	76%	69%	63%	58%	75%	71%	74%	62%	68%	70%
<b>Licenses and Permits</b>	\$98,890	\$89,657	\$91,857	\$102,386	\$103,656	\$116,104	\$160,361	\$122,416	\$137,036	\$130,220
	3%	3%	3%	4%	3%	3%	5%	4%	4.7%	4.8%
<b>Fines and Forfeits</b>	\$90,654	\$81,181	\$72,107	\$59,476	\$57,177	\$1,542	\$1,603	\$16,965	\$17,199	\$11,550
	2%	2%	2%	2%	2%	0%	0%	0%	0%	1%
<b>Interest, Rents and Royalties</b>	\$122,993	\$89,924	\$58,597	\$60,048	\$49,357	\$46,791	\$45,681	\$62,030	\$40,366	\$48,500
	4%	3%	2%	2%	2%	1%	1%	2%	1.4%	1.8%
<b>Intergovernmental Revenues</b>	\$4,645	\$75,956	\$12,752	\$54,101	\$21,135	\$46,200	\$22,415	\$5,916	\$9,797	\$21,551
	0%	2%	0%	2%	0%	0%	0%	0%	0%	0%
<b>Charges for Services</b>	\$158,401	\$137,305	\$142,865	\$160,679	\$171,269	\$156,530	\$165,473	\$164,046	\$165,437	\$143,731
	6%	4%	4%	6%	6%	5%	6%	5%	6%	5.2%
<b>Other Financing Sources</b>	\$721,541	\$79,305	\$51,709	\$16,667	\$19,572	\$170,657	\$89,171	\$21,246	\$58,857	\$26,199
	23%	2%	1%	0%	0%	6%	3%	0%	2%	0%
<b>TOTAL Revenue</b>	<b>\$2,899,801</b>	<b>\$3,307,408</b>	<b>\$3,402,201</b>	<b>\$2,712,688</b>	<b>\$2,910,859</b>	<b>\$3,363,653</b>	<b>\$3,100,496</b>	<b>\$3,388,217</b>	<b>\$2,941,857</b>	<b>\$2,743,756</b>

realty transfer, per capita and local service taxes are the biggest sources of general fund revenue and currently account for about 70% of general fund revenues. Variances from year to year in the proportions associated with tax revenue and intergovernmental aid are primarily due to (1) intergovernmental aid received from the federal government for airport and Main Street capital improvement projects, a multi-year SAFER grant for



fire personnel and DCED project grants for computer upgrades and the storm water utility study and (2) the reductions in resident and non-resident earned income tax rates beginning in 2013. Small increases generated by rental unit safety inspection fees are also evident for the last few years. In 2015 revenue related to the airport was transferred to a separate budget solely for airport operations and capital improvements to eliminate the variable impact of federal airport grants. From 2010 – 2014, the grants ranged from \$54,241 to \$466,610. The funds were frequently received in a fiscal year other than when expended. This change provides for a more direct presentation of general fund activity associated with the provision of the borough’s basic services. As the Act 47 portion of the earned income tax rate is phased out, the tax revenue as a percentage of the general fund budget should drop another 5% and thereafter be more stable from year to year.

**Table 11. General Fund Expenditures by Function 2007 – 2015 (Actual) and 2016 Budget**

Expenditures by Department	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016 Budget
<b>General Government</b>	\$1,154,490 19%	\$1,152,266 19%	\$1,287,369 22%	\$1,267,250 22%	\$1,216,452 21%	\$1,239,453 21%	\$1,256,439 21%	\$1,310,408 21%	\$1,324,214 21%	\$1,334,266 16%
<b>Police Department</b>	\$765,957 26%	\$804,812 28%	\$832,634 29%	\$948,344 32%	\$1,036,128 35%	\$995,082 31%	\$1,006,359 32%	\$982,179 29%	\$884,477 29%	\$805,364 29%
<b>Fire Department</b>	\$489,236 8%	\$502,794 8%	\$564,174 10%	\$549,695 10%	\$536,425 10%	\$580,912 10%	\$676,373 12%	\$623,316 10%	\$693,453 10%	\$558,918 10%
<b>Codes/Zoning Department</b>	\$99,890 3%	\$69,052 2%	\$61,024 2%	\$64,290 2%	\$78,734 3%	\$73,453 2%	\$69,769 2%	\$77,041 2%	\$95,659 3%	\$87,815 3%
<b>Public Works Services Department</b>	\$381,572 6%	\$362,374 6%	\$223,354 4%	\$489,707 17%	\$372,329 7%	\$463,357 8%	\$395,133 7%	\$506,320 8%	\$423,977 7%	\$1,193,814 18%
<b>Culture/Recreation</b>	\$62,707 2%	\$62,373 2%	\$65,609 2%	\$89,203 3%	\$71,514 3%	\$145,589 5%	\$98,540 3%	\$62,395 2%	\$202,619 7%	\$56,239 2%
<b>Deeds Office</b>	\$17,800 0%	\$10,000 0%	\$100,248 2%	\$100,019 2%	\$12,022 0%	\$119,000 2%	\$70,539 2%	\$24,502 0%	\$23,329 0%	\$19,871 0%
<b>Worker's Comp*</b>	\$85,388 3%	\$75,122 3%	\$74,868 3%	\$63,367 2%	\$ - -	\$ - -	\$ - -	\$ - -	\$ - -	\$ - -
<b>General Government - Airport**</b>	\$ - -	\$ - -	\$ - -	\$66,822 2%	\$95,744 3%	\$10,600 0%	\$92,239 3%	\$18,996 0%	\$16,329 0%	\$10,600 0%
<b>Remainder</b>	\$ - -	\$ - -	\$ - -	\$ - -	\$ - -	\$2,500 0%	\$ - -	\$ - -	\$ - -	\$300 0%
<b>TOTAL Expenditures</b>	<b>\$2,897,414</b>	<b>\$2,855,923</b>	<b>\$2,889,761</b>	<b>\$2,934,908</b>	<b>\$2,860,440</b>	<b>\$3,217,817</b>	<b>\$3,157,936</b>	<b>\$3,365,325</b>	<b>\$3,004,307</b>	<b>\$2,743,756</b>
Distributed across the departments after 2010										
Airport budget separated from General Fund beginning 2015										

Table 11 on the preceding page summarizes general fund expenditures on a functional or departmental basis. The proportion of expenditures across the departments has been relatively consistent. The percentages for General Government are higher in 2014 and 2015 due to state grant funded upgrades to the borough’s computer system and the storm water utility study. In 2016 salary and benefit costs for the public services and public safety directors were transferred to general government to facilitate reporting of expenses related to

the non-union workforce expenditure limitations. The repayment of two DCED emergency loans and refunding of the 2005 Bond Issue reduced the borough's overall debt service cost since 2013.

Beginning in 2015 operating and capital expenditures associated with the airport were transferred to a separate airport budget to eliminate the inconsistent impact of federal airport grants on the general fund budget and facilitate the review and interpretation of monthly general fund financial reports. The timeline for the award, receipt and the expenditure of the grants is generally not consistent with the borough budget process or fiscal year. Since the airport is financially self-supporting, this change has reporting rather than financial implications. General fund budget expenditures now on an annual basis present a clearer picture of the expenses directly associated with the borough's basic services and administration. The proportion of annual

**Table 12. Tax Revenue as % of Total General Fund Budget 2007-2015 (Actual) and 2016 Budget**

YEAR	TOTAL TAX REVENUE (% of General Fund)	REAL ESTATE (% of Tax Revenue)	EIT (% of Tax Revenue)	REAL ESTATE TRANSFER (% of Tax Revenue)	PER CAPITA (% of Tax Revenue)	LOCAL SERVICES TAX (% of Tax Revenue)
2007	\$2,315,225 (77%)	\$1,183,221 (51%)	\$1,109,622 (47%)	\$221,191 (9%)	\$12,238 (.5%)	\$96,932 (4%)
2008	\$2,052,644 (62%)	\$1,090,174 (53%)	\$799,883 (39%)	\$53,418 (3%)	\$12,238 (.6%)	\$96,932 (4%)
2009	\$2,150,136 (63%)	\$1,117,317 (52%)	\$988,065 (46%)	\$220,112 (10%)	\$12,238 (.6%)	\$96,932 (4%)
2010	\$2,048,285 (76%)	\$1,142,285 (55%)	\$801,151 (39%)	\$17,355 (1%)	\$12,603 (.6%)	\$74,891 (4%)
2011	\$2,312,121 (77%)	\$1,148,243 (50%)	\$875,112 (38%)	\$24,886 (1%)	\$12,238 (.5%)	\$96,932 (4%)
2012	\$2,348,414 (78%)	\$1,160,248 (49%)	\$1,063,008 (45%)	\$23,239 (1%)	\$12,454 (.5%)	\$89,465 (4%)
2013	\$2,102,957 (73%)	\$1,098,091 (52%)	\$1,031,225 (46%)	\$21,160 (1%)	\$10,664 (.5%)	\$104,964 (5%)
2014	\$2,116,387 (63%)	\$1,079,377 (51%)	\$894,222 (42%)	\$27,160 (1%)	\$10,664 (.5%)	\$104,964 (5%)
2015	\$2,119,852 (66%)	\$1,111,991 (53%)	\$675,169 (32%)	\$27,160 (1%)	\$10,600 (.5%)	\$94,070 (4%)
2016 Budget	\$1,942,641 (71%)	\$1,217,688 (63%)	\$599,283 (31%)	\$21,000 (2%)	\$10,600 (.5%)	\$94,070 (4%)

expenditures distributed across the budget categories going forward should be more consistent. Variances in the cost of basic services should be more apparent when financial reports are evaluated.

Table 12 provides greater detail for general fund tax revenue from 2007-2016. Of the five local taxes, the real estate and earned income taxes far outweigh the impact of the realty transfer, per capita and local services taxes on an annual basis. About 94% of total tax revenue and 66% of total general fund revenue is derived from real estate and earned income taxes. Real estate tax increased about \$100,000 in 2015 when the general

purpose mill rate increased from 21 to 24 mills. In 2016 the revenue from the voter approved fire service tax is expected to increase real estate tax revenue by an additional \$100,000. The earned income tax revenue generally increased in 2012 and 2013 when collections became more efficient and effective with the initiation of a countywide tax collection system and retention of Berkheimer as the collection agent. In 2013 the collections grew even though Act 47 earned income tax rates for residents and non-residents were reduced. In 2016 the revenue to be generated through the Act 47 earned income tax levy should be less than \$150,000. The elimination of the Act 47 levy will further reduce the proportion of revenue derived from the earned income tax.

Each year about 7% of the local tax revenue and about 5% of the total general fund budget can be attributed to the realty transfer, per capita and local services taxes. Growth in the adult population, increased market values and/or number of property sales and growth in jobs within the borough would have to occur to increase the revenue generated by these taxes.

Table 13 provides a closer look at the borough's real estate tax base, revenue and collection performance. From 2007 to 2015, the borough lost almost \$1.8 million (4.8%) in assessed value. The only increase in assessed value since 2007 was in 2009. The reduction in assessed value translates into \$1800 less revenue per mill in real estate tax revenue. In 2016 the accumulated changes in assessed value caused a loss of approximately \$65,000 in general fund real estate revenue. The combined net revenue raising effect of the 3 mill increase in the general purpose real estate tax rate in 2015 and the addition of the 3 mill fire service tax in 2016 when this loss is taken into consideration is about \$135,000 rather than \$200,000 when the reduction in the borough's assessed value is considered.

The annual real estate collection and delinquency rates are shown in the last two columns on the right side of the table. Real Estate collection rates in recent years have averaged 88% - 89%, about 5% - 7% less than typically expected for municipal real estate taxes. The corresponding 10% - 11% annual delinquency rate then is about twice the norm for municipalities. Delinquent real estate taxes have been a concern for over ten years. When taxes are not paid on a current basis during the year they are due, the tax rate has to be increased or four years, the borough has worked with the real estate tax collector to encourage the payment and transfer of tax revenue to the borough in an efficient and effective manner. During that time, the amount of current outstanding or delinquent real estate tax at the end of the year has been about \$115,000 or 11%. A recent expenditures reduced to manage the discrepancy between what should be and what is collected. Over the past

**Table 13. Real Estate Tax Revenue Trends 2007 – 2015 (Actual) and Projected 2016**

YEAR	TAXABLE ASSESSED VALUATION	CHANGE IN ASSESSED VALUE +/-	TOTAL MILL RATE (General/ Debt/ Fire Mill Rate)	VALUE OF 1 MILL	REAL ESTATE TAX LEVY	CURRENT COLLECTIONS/ COLLECTION RATE	DELINQUENT TAX/ RATE CURRENT REAL ESTATE TAX LEVY
2007	\$37,155,500		31.5 (21.5/10.0/0)	\$37,155	\$1,170,392	90.5% 91.3%	\$101,842 8.7%
2008	\$36,501,050	(\$654,250)	31.5 (21.5/10.0/0)	\$36,501	\$1,149,783	\$1,000,794 91.4%	\$101,842 8.7%
2009	\$36,728,050	\$227,000	31.5 (21.5/10.0/0)	\$36,728	\$1,156,934	966,551 83.9%	\$90,045 8.6%
2010	\$36,631,900	(\$96,150)	31.5 (21.5/10.0/0)	\$36,632	\$1,153,905	\$1,010,524 88.7%	\$127,460 11%
2011	\$36,490,750	(\$141,150)	31.1 (21.5/10.0/0)	\$36,491	\$1,149,155	\$982,740 89.5%	\$116,794 10.2%
2012	\$36,083,350	(\$407,400)	31.1 (21.5/9.6/0)	\$36,083	\$1,122,192	\$985,714 89.8%	\$117,639 10.2%
2013	\$35,892,150	(\$191,200)	31.1 (21.5/9.6/0)	\$35,892	\$1,096,246	\$990,967 90.7%	\$114,506 10.3%
2014	\$35,783,500	(\$108,650)	30.08 (21.5/8.58/0)	\$35,784	\$1,076,368	\$990,967 89.3%	\$114,506 10.3%
2015	\$35,592,550	(\$191,150)	30.08 (24.5/8.58/0)	\$35,592	\$1,072,735	\$972,158 89.8%	\$114,506 10.3%
2016	\$35,382,900	(\$189,450)	36.08 (24.5/8.58/3.0)	\$35,383	\$1,276,619	Est. 92%	Est. 8%

evaluation of the delinquent properties indicated that about 350 (14%) of the 2526 taxable properties are consistently delinquent each year. Almost 50% of the delinquent properties are either owners with multiple properties (27%) or owned by non-residents (20%) , another 16% are owner occupied properties and vacant lots account for another 19%. The outstanding face values for those categories are \$39,189, \$31,548, \$18,612 and \$23,440 respectively.

In 2016, the borough believes the current real estate collection rate will be about 92% due to greater current collection rates for residential rental properties in the borough. This change in concert with the tax collector’s commitment to transfer late December payments prior to December 31 work to positively affect the borough’s overall current collection rate.

In 2016, the general purpose real estate levy was 24.5 mills. The borough has utilized almost 82% of its general purpose real estate tax capacity of 30 mills. The 5.5 mills available to the borough without Common Pleas Court approval would generate about \$195,000 based on the current taxable assessed valuation.

**Table 14. Tax Exempt Real Estate 2007 - 2016**

YEAR	TAXABLE REAL ESTATE ASSESSED VALUE	CHANGE +/-	TAX-EXEMPT REAL ESTATE ASSESSED VALUE	CHANGE +/-	TAX-EXEMPT REAL ESTATE ASSESSED VALUE % OF TOTAL
2007	\$37,152,100		\$23,381,350		38.6%
2008	\$36,501,050	-\$654,250	\$24,407,400	+\$1,026,050	40.1%
2009	\$36,280,500	-\$227,000	\$23,861,600	-\$545,800	39.4%
2010	\$36,631,900	-\$96,150	\$23,861,600	-0-	39.4%
2011	\$36,017,500	-\$614,400	\$23,232,700	-\$629,000	39.6%
2012	\$36,083,350	-\$407,400	\$24,370,050	+\$436,350	40.3%
2013	\$35,892,150	-\$191,200	\$24,380,100	+\$10,500	40.4%
2014	\$35,783,500	-\$108,650	\$24,387,000	+\$6,900	40.5%
2015	\$35,572,350	-\$211,150	\$24,407,400	+\$20,000	40.7%
2016	\$35,382,900	-\$189,450	\$24,810,550	+\$403,150	42.6%

Table 14 presents comparative data for taxable versus non-taxable or exempt real estate in Greenville. As noted earlier, since 2007 the borough has lost about \$1.8 million in taxable assessed value or \$1800 per mill of the real estate tax levy. During the same time, the borough's tax exempt real estate value has increased from \$23.4 million to \$24.8 million. Given the increase in tax exempt properties, about \$1.4 million (78%) of the decline in the borough's taxable assessed value is likely the result of properties moving to the tax exempt status. In 2016, 42.6% of the borough's real property was tax exempt. With the increase in tax exempt property since 2007, the real estate tax burden for the owners of taxable properties has increased about 6%.

Table 15 provides detail about the distribution of the earned income tax revenues received since 2007 between residents and non-residents as levied under Act 511 and Act 47. The tax rates for residents and non-residents are depicted in Table 17. The significant increase in total earned income tax revenue in 2012 is a consequence of greater compliance resulting from the implementation of the countywide tax collection system pursuant to Act 32 of 2008. Employers now must withhold earned income tax for all employees regardless of where they reside and remit the tax to the countywide collector. The collector then distributes the revenue to the appropriate taxing body. Collections in 2013 were greater than expected and principally due to the collection of prior years' taxes. At the point when the borough has completely eliminated the Act 47 portion of the earned income tax, the revenue levied under Act 511 will continue. The table indicates that the continuing revenue will be about \$460,000 with \$360,000 generated from resident earned income and about \$95,000 from non-residents. The non-resident revenue under Act 511 is associated with those who work in the borough but do not have an earned income tax in their place of residence. The non-resident taxpayers are likely not Pennsylvania residents.

**Table 15. Resident vs. Non-Resident Earned Income Tax (EIT) Revenue 2007-2015 & 2016 (Budget)**

YEAR	TOTAL RESIDENT AND NON- RESIDENT EIT REVENUE	TOTAL RESIDENT EIT REVENUE	RESIDENT EIT REVENUE - ACT 511 PORTION	RESIDENT EIT REVENUE - ACT 47 PORTION	TOTAL NON- RESIDENT EIT REVENUE	NON-RESIDENT EIT REVENUE - ACT 511 PORTION	NON- RESIDENT EIT - ACT 47 PORTION
2007	\$816,096	\$625,527	\$284,331	\$341,196	\$190,568	Unknown	\$190,568
2008	\$799,883	\$654,453	\$297,479	\$356,974	\$145,430	Unknown	\$145,430
2009	\$818,063	\$721,310	\$309,622	\$411,688	\$258,723	Unknown	\$258,723
2010	\$801,151	\$635,957	\$276,503	\$359,454	\$165,194	Unknown	\$165,194
2011	\$875,112	\$706,673	\$307,249	\$399,424	\$168,439	Unknown	\$168,439
2012*	\$1,063,008	\$794,899	\$345,606	\$449,293	\$268,109	Unknown	\$268,109
2013**	\$1,043,720	\$690,675	\$316,101	\$374,574	\$330,044	\$24,693	\$278,441
2014**	\$894,921	\$556,881	\$317,977	\$238,904	\$338,040	\$66,596	\$271,444
2015*	\$697,961	\$495,972	\$188,899	\$307,073	\$201,986	\$95,160	\$106,826
2016***	\$588,683	\$455,108	\$364,086	\$91,022	\$133,575	\$95,160	\$38,415

\*Initiation of countywide earned income tax collection.

\*\*Distribution of revenue identified as Act 511 versus Act 47 through Berkheimer's records. Prior years' collection reports by Keystone Collections did not provide detail for non-resident Act 511 versus Act 47 revenue.

\*\*\*2016 General Fund Budget Estimates

Table 16 on the next page presents the earned income tax rates for residents and non-residents levied under Act 511 and Act 47 since 2003. It shows the steady reduction in both the resident and non-resident earned income tax rates levied under Act 47 since 2013.

**General Fund Budget Trends – Conclusion**

The data presented in the general fund budget trends provides further data in support of the conclusion that the borough has made progress towards but does not currently demonstrate budgetary solvency.

**Table 16. Resident vs. Non-Resident EIT Rates 2007 – 2016**

YEAR	RESIDENT ACT 511 EARNED INCOME TAX RATE	RESIDENT ACT 47 EARNED INCOME TAX RATE	NON-RESIDENT ACT 511 EARNED INCOME TAX RATE	NON-RESIDENT ACT 47 EARNED INCOME TAX RATE
2003	1.0	.7	1.0	.5
2004	1.0	.7	1.0	.5
2005	1.0	.7	1.0	.5
2006	1.0	.5	1.0	.25
2007	1.0	.60	1.0	.30
2008	1.0	.60	1.0	.34
2009	1.0	.65	1.0	.37
2010	1.0	.65	1.0	.42
2011	1.0	.65	1.0	.42
2012	1.0	.65	1.0	.42
2013	1.0	.55	1.0	.37
2014	1.0	.28	1.0	.185
2015	1.0	.25	1.0	.095
2016	1.0	.125	1.0	.046

## PART 6. General Fund Revenue and Expenditure Data: 2010 – 2015

GREENVILLE BOROUGH GENERAL FUND	YTD Actual 12/31/2010	YTD Actual 12/31/2011	YTD Actual 12/31/2012	YTD Actual 12/31/2013	YTD Actual 12/31/2014	YTD Actual 12/31/2015
<b>REVENUE</b>						
<b>REAL PROPERTY TAXES</b>						
01 301 100 000 Real Estate Tax-Current Year	701,733	710,877	689,695	684,521	677,443	771,352
<b>01 301 110 000 Real Estate Tax-Current Debt</b>	<b>308,741</b>	<b>312,764</b>	<b>304,580</b>	<b>305,646</b>	<b>270,347</b>	<b>270,306</b>
01 301 200 000 Real Estate Tax-Gen Prior Year	-	-	-	21,072	38,984	36,869
<b>01 301 210 000 Real Estate Tax-Debt-Prior Year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,409</b>	<b>17,005</b>	<b>14,710</b>
01 301 400 000 Real Estate Tax-Del Face	71,459	86,045	93,848	53,535	52,384	62,248
<b>01 301 410 000 Real Estate Tax-Del Debt</b>	<b>32,156</b>	<b>38,658</b>	<b>42,129</b>	<b>23,904</b>	<b>23,613</b>	<b>25,815</b>
<b>Total - Real Property Taxes</b>	<b>1,299,830</b>	<b>1,448,344</b>	<b>1,430,252</b>	<b>1,098,088</b>	<b>1,079,376</b>	<b>1,181,991</b>
<b>LOCAL TAX ENABLING ACT (ACT 511) TAXES</b>						
01 310 010 000 Per Capita Tax-Cur Year	10,436	10,196	9,609	9,207	8,806	8,913
<b>01 310 020 000 Per Capita Tax-Prior Year</b>	<b>704</b>	<b>688</b>	<b>1,534</b>	<b>1,474</b>	<b>1,177</b>	<b>532</b>
01 310 030 000 Per Capita Tax-Del	1,464	2,696	1,311	735	682	1,783
<b>01 310 100 000 Real Estate Transfer Tax</b>	<b>17,354</b>	<b>34,881</b>	<b>23,239</b>	<b>20,063</b>	<b>27,160</b>	<b>27,163</b>
01 310 210 000 EIT-Current Year	359,190	635,592	810,664	567,720	657,638	488,587
<b>01 310 220 000 EIT-Prior Year</b>	<b>170,188</b>	<b>70,991</b>	<b>58,537</b>	<b>85,316</b>	<b>190,042</b>	<b>143,939</b>
01 310 230 000 EIT-Two years Del	14,250	-	4,458	15,697	4,556	13,261
<b>01 310 231 000 EIT-Three years Del</b>	<b>3,650</b>	<b>90</b>	<b>6,231</b>	<b>548</b>	<b>17</b>	<b>0</b>
01 310 232 000 EIT-Three years Del	9,975	-	-	9,967	-	-
<b>01 310 240 000 EIT-Non Res Current</b>	<b>187,268</b>	<b>151,366</b>	<b>248,964</b>	<b>298,861</b>	<b>254,572</b>	<b>85,893</b>
01 310 250 000 EIT-Non-Res-Prior Year	160,575	170,773	6,559	119,705	87,972	1,575
<b>01 310 260 000 EIT-Non-Res-2 years Del</b>	<b>632</b>	<b>-</b>	<b>1,486</b>	<b>914</b>	<b>24</b>	<b>(486)</b>
01 310 261 000 EIT-Non-Res-3 years Del	1,228	-	574	2,510	-	70
<b>01 310 262 000 EIT-Non-Res-&lt;3 years Del</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(452)</b>	<b>-</b>	<b>0</b>
01 310 510 000 LST-Current Year	60,236	102,943	81,894	68,414	65,280	53,789
<b>01 310 520 000 LST Tax-Prior Year</b>	<b>23,612</b>	<b>268</b>	<b>7,571</b>	<b>25,581</b>	<b>37,247</b>	<b>34,073</b>
01 310 530 000 LST-Borough	11,554	-	-	-	437	(437)
<b>Total - Act 511 Taxes</b>	<b>912,706</b>	<b>1,026,784</b>	<b>1,262,579</b>	<b>1,206,869</b>	<b>1,037,010</b>	<b>837,863</b>
<b>BUSINESS LICENSES AND PERMITS</b>						
01 321 420 000 License-Regulated Rental Unit	-	-	1,995	34,450	9,370	34,655
01 321 610 000 Permit-Solicitation	40	40	80	20	100	0
<b>01 321 620 000 Permit-Farmers Market</b>	<b>840</b>	<b>600</b>	<b>800</b>	<b>725</b>	<b>425</b>	<b>325</b>
01 321 700 000 Permit-Amusement Devices	3,400	3,625	3,800	4,950	5,250	4,750

01 321 800 000 Fees-Cable Television Franchise	53,103	56,054	59,512	61,909	59,544	51,167
01 321 900 000 Fees-Solid Waste Franchise	35,908	35,688	35,083	35,083	35,000	35,936
<b>Total - Business Licenses and Permits</b>	<b>92,383</b>	<b>95,319</b>	<b>101,187</b>	<b>134,054</b>	<b>105,064</b>	<b>122,122</b>
<b>NON-BUSINESS LICENSES AND PERMITS</b>						
01 322 200 000 Permit-Demolition	631	1,107	1,976	4,207	1,636	216
01 322 500 000 Permit-Street Opening	1,679	2,187	3,158	17,363	18,938	19,345
01 322 810 000 Permit-Utility License Fee	5,743	5,093	4,783	4,783	4,783	4,783
<b>Total - Non-Business Licenses and Permits</b>	<b>8,053</b>	<b>8,387</b>	<b>9,917</b>	<b>26,353</b>	<b>25,357</b>	<b>24,344</b>
<b>FINES AND FORFEITS</b>						
01 331 000 000 Fines-District Magistrate	19,181	13,097	13,297	13,226	16,161	20,572
01 331 110 000 Fines-Vehicle Code Violations	13,685	14,499	16,085	13,741	10,151	8,191
01 331 120 000 Fines-Court of Common Pleas	13,419	14,962	21,356	13,623	15,242	17,589
01 331 130 000 Fines-State Shared Penalties	6,195	6,423	5,721	3,587	3,512	3,444
01 331 140 000 Fines-Parking Tickets	4,624	3,355	17,755	3,200	3,081	3,733
01 332 100 000 Restitution-Police	319	141	338	1,219	319	1,040
<b>Total - Fines and Forfeits</b>	<b>57,424</b>	<b>50,477</b>	<b>58,422</b>	<b>51,516</b>	<b>46,965</b>	<b>57,492</b>
<b>INTEREST EARNINGS</b>						
01 341 010 000 Interest-Checking	954	1,994	1,634	1,900	1,500	68
01 341 020 000 Interest-Savings	5	680	1,273	891	598	463
01 341 030 000 Interest-Certificate of Deposits	2,423	85	10	17	-	10
<b>Total - Interest Earnings</b>	<b>3,382</b>	<b>1,759</b>	<b>1,417</b>	<b>2,808</b>	<b>2,108</b>	<b>121</b>
<b>RENTS AND ROYALTIES</b>						
01 342 100 000 Rent-Airport Land	240	260	220	240	490	0
01 342 105 000 Rent-Sports Complex Fields	-	-	-	-	2,500	9,000
01 342 107 000 Rent-Riverside Park Fields	-	-	-	-	-	2,000
01 342 108 000 Rent-Airport Hangar	12,430	11,080	13,200	14,400	14,400	0
01 342 200 000 Rent-Sewer Plant	8,000	8,000	8,000	8,000	8,000	8,000
01 342 210 000 Rent-Riverside Park Pavilion/Ampitheater	-	-	-	-	675	0
01 342 210 000 Rent-Fox's Pizza	8,100	8,100	8,100	8,100	8,100	8,100
01 342 220 000 Rent-COC Jail Facility	3,600	2,700	6,300	2,700	4,500	1,800
01 342 230 000 Rent-Recreation Center	-	-	-	-	5,000	9,000
01 342 240 000 Rent-Fire Station Bay	-	-	-	-	3,200	800
01 342 510 000 Well Drilling Proceeds	24,246	14,459	9,553	11,284	14,561	1,138
<b>Total - Rents and Royalties</b>	<b>56,666</b>	<b>47,599</b>	<b>49,373</b>	<b>44,524</b>	<b>64,426</b>	<b>39,838</b>
<b>INTERGOVERNMENTAL REVENUE - FEDERAL</b>						
01 351 130 000 SAFER Fire Grant	-	-	21,461	99,518	37,366	0
01 351 440 000 Airport Federal Grant	68,939	54,241	218,610	107,640	429,244	0



Total - Intergovernmental Revenue - State	8,272	1,383	51,109	3,343	44,611	35,731
<b>INTERGOVERNMENTAL REVENUE - STATE</b>						
01 354 010 000 DCES Grant			50,600		50,600	50,600
01 354 020 000 Narcotics Task Force	2,436	1,383	1,109	3,343	327	2,183
01 354 030 000 DCES Grant - Criminal Sentences			10		387	0
01 354 110 000 Local Government Grant - Intern	-	-	-	-	3,168	3,485
01 354 450 000 Recycling Grant						6,360
<b>Total - Intergovernmental Revenue - State</b>	<b>8,272</b>	<b>1,383</b>	<b>51,109</b>	<b>3,343</b>	<b>44,611</b>	<b>35,731</b>
<b>STATE SHARED REVENUE AND EXEMPTIONS</b>						
01 355 010 000 Public Utility Realty Tax	3,089	2,901	2,993	2,985	2,895	2,450
01 355 040 000 Alcoholic Beverage License	2,330	3,900	2,900	2,500	2,300	2,700
01 355 050 000 Police Pension Monies-State Aid	81,954	75,546	60,289	59,085	81,406	72,701
01 355 060 000 Fire Pension Monies-State Aid	52,857	46,891	37,771	42,632	43,931	35,519
01 355 052 000 Non-Uniform Pension Funds-State Aid	2,307	-	1,619	-	13,207	24,234
01 355 053 000 Non-Uniform Fire Retiree-State Aid	12,412	7,025	9,615	17,708	10,766	9,692
01 355 080 000 State - Gas Well Fund Proceeds						6,697
<b>Total State Shared Revenue and Exemptions</b>	<b>153,949</b>	<b>145,863</b>	<b>115,220</b>	<b>127,909</b>	<b>141,205</b>	<b>134,056</b>
<b>LOCAL GOV'T UNITS - CONTRACTED SERVICES</b>						
01 357 010 000 Contractables - Salaries Police	87,377	87,377	87,377	88,718	83,067	83,955
01 358 300 000 Contract-Public Works Services	100	300	200	100	100	100
<b>Total Local Government Contracted Services</b>	<b>87,477</b>	<b>90,677</b>	<b>87,577</b>	<b>88,818</b>	<b>83,167</b>	<b>84,055</b>
<b>CHARGES FOR SERVICES</b>						
01 361 165 000 Bid Specification Receipts	-	-	150	50	100	0
01 361 300 000 Permit Sign		320	360	398	947	0
01 361 340 000 Fees-Zoning Hearing	550	-	550	-	-	0
01 361 340 000 Photocopies	26	13			16	12
01 362 110 000 Police Reports	1,980	2,080	1,515	1,290	2,360	2,585
01 362 120 000 School/Cross Guard Reimbursements	6,389	3,975	4,935	4,042	4,654	4,911
01 362 200 000 Fees-Special Fire Protection	-	-	-	14,475	21,219	18,069
01 362 210 000 Fire Reports	10	30	30	20	-	0
01 362 211 000 Permit-Fire Alarm	140	30	20	20	-	0
01 362 212 000 Permit-Fire Protection	30	30		20	-	0
01 362 213 000 Fire Service Charges	1,460	1,365	1,475	350	1,888	0
01 362 240 000 Permit-Building	42,225	57,631	46,120	36,443	22,922	31,960
01 362 470 000 Property Maintenance Fees	-	50	50	250	5,977	938

01 363 220 000 Permit-Parking	10,236	10,211	3,639	10,111	11,210	9,760
<b>01 364 600 000 Host Fee - Solid Waste Facility</b>	<b>7,721</b>	<b>6,685</b>	<b>2,745</b>	<b>8,637</b>	<b>3,592</b>	<b>1,548</b>
<b>Total - Charges for Services</b>	<b>79,007</b>	<b>83,655</b>	<b>69,016</b>	<b>77,035</b>	<b>74,885</b>	<b>75,386</b>
<b>MISCELLANEOUS REVENUES</b>						
01 380 00 000 Miscellaneous Revenues	3,570	4,362	-	-	-	0
<b>01 380 110 000 Miscellaneous Revenues</b>	<b>-</b>	<b>-</b>	<b>28,395</b>	<b>11,365</b>	<b>13,217</b>	<b>18,691</b>
01 387 00 000 Health Insurance Premiums	14,439	7,603	23,067	36,568	41,097	30
<b>01 387 100 000 Donations/Contributions /Private Sources</b>	<b>40,764</b>	<b>36,116</b>	<b>38,551</b>	<b>50,699</b>	<b>41,235</b>	<b>40,447</b>
01 387 200 000 Private Donations to Police Department	1,342	1,112	2,100	621	-	6,351
<b>01 389 440 000 Fuel Revenue</b>	<b>600</b>	<b>262</b>	<b>448</b>	<b>389</b>	<b>305</b>	<b>0</b>
<b>Total - Miscellaneous Revenues</b>	<b>61,056</b>	<b>59,034</b>	<b>92,059</b>	<b>99,652</b>	<b>97,844</b>	<b>105,235</b>
<b>OTHER FINANCING SOURCES</b>						
01 391 00 000 Sale of Capital Fixed Assets	1,361	7,628	21,988	16,355	13,298	1,539
<b>01 391 100 001 Use of Funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(0)</b>	<b>58,075</b>	<b>0</b>
01 392 0 5 000 Transferrrom Capital Fund	7,763	-	8,244	102,351	-	0
<b>01 392 080 000 Transfer from Sewer Fund</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>115,797</b>
01 392 350 000 Transfer from Highway and Fund	(0)	69	-	-	39,787	0
<b>01 393 000 000 Loan Proceeds</b>	<b>-</b>	<b>76,941</b>	<b>75,000</b>	<b>2,995,000</b>	<b>-</b>	<b>75,000</b>
01 395 000 000 Insurance Proceeds	-	5,263	-	30,638	13,244	78,941
<b>Total - Other Financing Sources</b>	<b>(6,402)</b>	<b>99,832</b>	<b>97,797</b>	<b>2,939,375</b>	<b>112,604</b>	<b>270,878</b>
<b>TOTAL GENERAL FUND REVENUE</b>	<b>\$2704,823</b>	<b>\$2,918,889</b>	<b>\$3,363,653</b>	<b>\$6,095,435</b>	<b>\$3,238,217</b>	<b>\$2,986,124</b>
<b>GENERAL FUND EXPENDITURES</b>						
<b>GENERAL GOVERNMENT - LEGISLATIVE</b>						
01 400 005 000 Salary-Elected Officials	2,104,700	2,103,375	1,037,272	1,119,700	1,070,000	2,175
<b>01 400 192 000 Social Security</b>	<b>674</b>	<b>656</b>	<b>656</b>	<b>663</b>	<b>663</b>	<b>178</b>
01 400 193 000 Medicare	157	156	153	35	155	12
<b>01 400 352 000 Insurance-Public Officials</b>	<b>-</b>	<b>1,500</b>	<b>549</b>	<b>607</b>	<b>724</b>	<b>657</b>
01 400 353 000 Bond-Council President	245	245	245	245	245	245
<b>01 400 460 000 Training/Seminars</b>	<b>96</b>	<b>32</b>	<b>100</b>	<b>311</b>	<b>96</b>	<b>60</b>
<b>Total - General Government - Legislative</b>	<b>2,105,672</b>	<b>2,104,269</b>	<b>1,221,275</b>	<b>1,236,651</b>	<b>1,248,887</b>	<b>2,107</b>
<b>GENERAL GOVERNMENT - ADMINISTRATION</b>						
01 401 005 000 Salary-Mayor	2,000	2,000	19,779	2,000	2,000	2,000
<b>01 401 110 000 Salary-Borough Manager</b>	<b>19,779</b>	<b>18,520</b>	<b>27,000</b>	<b>28,286</b>	<b>27,875</b>	<b>29,346</b>
01 401 126 000 Wages-Borough Secretary	5,584	5,851	5,772	5,721	6,169	2,153
<b>01 401 127 000 Wages-Intern</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,280</b>	<b>5,327</b>
01 401 156 000 Employee Benefits-Buy-out	-	120	-	-	1,750	1,689

<b>01 401 157 000 Health Insurance Reimbursements</b>	612	518	1,135	1,766	638	222
01 401 157 000 Government	73	83	182	336	103	103
<b>01 401 192 000 Social Security</b>	1,689	1,678	2,136	2,119	3,080	3,841
01 401 192 000 Medicare	335	369	581	595	72	335
<b>01 401 194 000 Unemployment</b>	106	708	601	494	1,149	1,413
01 401 194 000 Worker Compensation	136	143	333	237	158	165
<b>01 401 196 000 Insurance-Health</b>	9,800	6,389	10,250	9,476	10,543	9,162
01 401 196 000 Insurance-Dental	750	582	729	736	767	644
<b>01 401 199 000 Insurance-LT Disability</b>	162	126	161	162	166	254
01 401 199 001 Insurance-Vision	16	8	18	9	78	84
<b>01 401 199 002 Insurance-Life</b>	355	281	222	202	135	346
01 401 200 000 Supplies-Office	3,725	3,724	3,294	2,221	2,532	3,061
<b>01 401 213 000 Supplies-Computer Software</b>	343	-	-	-	25	25
01 401 215 000 Postage	1,309	913	1,463	862	758	597
<b>01 401 237 000 Service-Medical</b>	-	-	-	-	80	180
01 401 237 000 Supplies-Medical/Equipment	59	5	74	25	197	257
<b>01 401 310 000 Professional Services</b>	2,842	8,441	405	330	1,770	646
01 401 310 000 Services-Audit	26,000	23,400	21,400	28,050	18,000	19,300
<b>01 401 318 000 Employee Expenses</b>	91	164	260	150	69	166
01 401 321 000 Telephone	2,115	3,115	39	3,038	3,190	332
<b>01 401 324 000 Cellular</b>	1,105	627	1,051	818	674	613
01 401 325 000 Internet	480	240	25	25	402	360
<b>01 401 341 000 Advertising &amp; Printing</b>	2,407	1,368	3,990	5,588	3,828	4,598
01 401 353 001 Bond-Manager	245	245	245	245	735	735
<b>01 401 353 002 Bond-Secretary</b>	245	245	245	245	813	735
01 401 384 000 Rental-Office Equipment	1,309	3,537	3,534	3,135	2,057	1,066
<b>01 401 420 000 Dues/Subscriptions/Magazines</b>	1,309	2,038	2,613	1,745	3,093	1,725
01 401 451 000 Beverage Code Classification Expense	-	-	-	-	3,416	2,583
<b>01 401 452 000 Services-Computer Support</b>	6,414	5,169	5,613	5,382	4,648	5,605
01 401 453 000 DCED - Computer Support	-	-	-	-	27,355	0
<b>01 401 453 001 DCED - Storm Water Utility Study</b>	-	-	-	-	-	34,301
01 401 460 000 Training Seminars	86	245	724	251	1,177	628
<b>01 401 530 000 Mercer County Council of Governments</b>	1,322	1,347	1,047	971	971	971
Total - General Government - Administration	57,300	32,000	100,695	100,398	155,550	150,630
<b>GENERAL GOV'T - FINANCIAL ADMINISTRATION</b>						
01 401 126 000 Budgets Finance Secretary	2,116	1,732	2,022	2,195	25,150	25,372

01 402 156 000 Employee Benefits Buy-out	1,800	1,950	-	-	-	0
01 402 157 000 Health Insurance Reimbursements						
01 402 179 000 Longevity	200	300	-	-	-	0
01 402 182 000 Social Security	369	219	1,230	439	1,481	536
01 402 193 000 Medicare	320	283	288	344	347	364
01 402 194 000 Unemployment	35	565	45	40	312	124
01 402 195 000 Worker Compensation	91	91	946	93	55	77
01 402 196 000 Insurance-Health	30	33	7,821	736	6,972	7,003
01 402 198 000 Insurance-Dental	1,000	750	554	656	666	692
01 402 199 000 Insurance-LI/Disability	162	22	137	134	151	154
01 402 199 001 Insurance-Vision	153	108	97	96	89	89
01 402 199 002 Insurance-Life	157	343	60	59	173	179
01 402 237 000 Service-Medical		-	-	-	-	0
01 402 310 000 Prof Services - Industrial Appraisal						
01 402 353 000 Bond-Financial Secretary	245	245	735	735	735	735
01 402 400 000 Training/Seminars			35	30		
<b>Total - General Gov't Financial Administration</b>	<b>26,006</b>	<b>23,462</b>	<b>32,935</b>	<b>36,159</b>	<b>36,284</b>	<b>37,740</b>
<b>GENERAL GOVERNMENT TAX COLLECTION</b>						
01 403 105 000 Salary-Tax Collector	4,275	4,275	4,275	4,380	4,275	4,288
01 403 192 000 Social Security	265	265	265	265	265	265
01 403 193 000 Medicare	62	62	62	62	62	62
01 403 212 000 Forms/Postage-Real Estate	1,911	1,877	1,843	1,734	1,722	1,656
01 403 212 002 Forms/Postage-Earned Income Tax	(181)	-	460	1,756	1,379	1,326
01 403 212 003 Forms/Postage-Local Services Tax			10	142	172	210
01 403 220 000 Supplies-General Operating	3,400	3,400	3,400	3,400	3,400	3,400
01 403 318 001 Collection Fees: Res EIT - Current	21,769	16,853	11,610	12,576	13,432	15,064
01 403 318 002 Collection Fees: Res EIT Delinquent	2,159	70	1,943	888	3,143	2,453
01 403 319 001 Collection Fees: LST - Current	1,723	1,352	922	1,572	1,369	1,949
01 403 319 002 Collection Fees: LST - Delinquent	87	-	14	16	153	46
01 403 319 003 Collection Fees: Non-Res EIT - Current	4,049	3,265	3,890	6,347	4,675	1,865
01 403 319 004 Collection Fees: Non-Res EIT Del	1,053	-	56	(24)	1,394	1,354
01 403 353 000 Bond-Real Estate Tax Collector	636					
<b>Total - General Gov't - Tax Collection</b>	<b>44,205</b>	<b>29,736</b>	<b>28,758</b>	<b>34,164</b>	<b>27,592</b>	<b>24,236</b>
<b>GENERAL GOV'T SOLICITOR LEGAL SERVICES</b>						
01 404 314 000 Fees-Solicitor General	16,334	15,019	15,208	15,038	7,500	7,500
01 404 314 004 Labor Relations Legal Fees	1,240	19,889	7,376	3,397	5,934	36,019

<b>01 404 314 005 Legal Matters</b>		-	5,269	1,991	13,562	11,132
<b>Total - General Gov't - Solicitor General Services</b>	17,574	3,907	27,153	20,325	26,396	26,654
<b>GENERAL GOVERNMENT - ENGINEERING SERVICES</b>						
<b>01 409 313 000 Fees-Engineering</b>	600	-	5,053	21,603	42,011	10,758
<b>Total - General Gov't - Engineering Services</b>	600	-	5,053	21,603	42,011	10,758
<b>GENERAL GOVERNMENT - BOROUGH BUILDING</b>						
<b>01 409 220 000 Supplies-General Operating</b>	866	871	888	764	1,045	1,007
<b>01 409 262 000 Supplies-Micro Equipment</b>	247	92	162	150	296	277
<b>01 409 361 000 Electric</b>	10,449	8,560	7,777	7,545	6,855	8,342
<b>01 409 362 000 Natural Gas</b>	2,652	4,381	3,876	4,431	4,083	3,570
<b>01 409 364 000 Sewage</b>	408	590	939	475	350	324
<b>01 409 365 000 Water</b>	530	793	1,300	1,925	813	629
<b>01 409 373 000 Repairs-Building Maintenance</b>	4,146	733	1,809	1,299	6,252	5,652
<b>01 409 373 002 Repairs-House (46 N Main St)</b>					465	0
<b>01 409 374 000 Repairs-Equipment</b>	75	422	897	-	237	21
<b>01 409 380 000 Taxes-350 Main (Coke's Pizza)</b>	272	1,369	1,362	1,410	1,392	1,249
<b>01 409 450 000 Contracted Services</b>	4,130	4,030	4,029	4,030	4,028	4,028
<b>Total - General Gov't - Borough Building</b>	28,567	22,379	23,342	21,028	29,992	25,349
<b>PUBLIC SAFETY - POLICE</b>						
<b>01 410 110 000 Salary-Public Safety Director</b>	53,920	52,457	52,115	53,936	53,660	53,590
<b>01 410 112 000 Wages-Full Time</b>	348,037	358,145	372,185	374,217	378,421	367,835
<b>01 410 115 000 Wages-Part Time</b>	64,724	73,577	74,613	75,874	65,523	72,160
<b>01 410 126 000 Wages-Clerk</b>	22,256	23,301	23,072	24,193	24,678	13,129
<b>01 410 156 000 Employee Benefits- Buy-out</b>	5,360	4,900	9,150	50,144	2,563	18,884
<b>01 410 157 000 Health Insurance Reimbursements</b>	4,980	3,917	3,623	4,141	4,395	5,355
<b>01 410 172 000 Holiday Pay</b>	6,888	6,190	6,220	6,307	7,556	7,276
<b>01 410 179 000 Longevity</b>	4,900	5,425	5,725	6,125	6,625	5,675
<b>01 410 180 000 Overtime</b>	25,343	20,773	20,075	27,636	30,597	28,604
<b>01 410 180 001 Over-Time Drug Task Force</b>	1,953	2,453	799	3,334	1,961	1,562
<b>01 410 181 000 Court Absence Pay</b>	11,200	10,832	11,315	9,000	8,302	8,100
<b>01 410 182 000 Officer in Charge Pay</b>	6,844	4,528	4,467	5,634	4,633	5,879
<b>01 410 183 000 Temporary Pay</b>	1,356	1,009	1,000	7,290	2,874	1,541
<b>01 410 188 000 Shift Differential</b>	2,459	2,227	2,196	2,118	2,285	2,028
<b>01 410 192 000 Social Security</b>	1,273	6,182	6,274	6,633	7,388	5,111
<b>01 410 193 000 Medicare</b>	7,140	7,400	7,467	7,555	8,106	7,728
<b>01 410 194 000 Unemployment Pay</b>	1,341	1,690	9,601	10,579	11,627	11,022

01 410 195 000 Worker Compensation	21,232	22,710	39,776	30,094	36,245	30,569
01 410 196 000 Insurance-Health	13,968	16,762	17,545	18,513	92,396	76,626
01 410 197 000 Pension	67,326	74,045	77,739	60,746	81,406	75,226
01 410 198 000 Insurance-Dental	3,655	3,913	3,165	3,355	3,376	3,535
01 410 199 000 Insurance-LT Disability	1,869	1,869	2,137	2,215	2,108	1,904
01 410 199 001 Insurance-Vision	1,572	1,595	1,461	1,439	1,270	992
01 410 199 002 Insurance-Life	5,399	5,475	3,814	3,745	3,530	3,266
01 410 210 000 Supplies-Office	1,836	1,257	1,313	1,311	1,355	1,311
01 410 213 000 Supplies-Computer Software	98	293	100	-	-	0
01 410 215 000 Postage	249	230	38	76	310	111
01 410 220 000 Supplies-General Operating	1,186	1,757	337	431	542	944
01 410 231 000 Fuel-Gasoline	22,808	30,972	30,271	23,746	32,795	22,690
01 410 237 000 Service-Medical	-	-	-	65	4,390	760
01 410 238 000 Supplies-Uniforms	5,338	6,049	5,325	6,538	6,906	4,635
01 410 239 000 Supplies-Ammunition	1,440	1,442	1,550	103	1,700	0
01 410 241 000 Supplies-Tires	2,243	1,312	1,625	2,528	576	0
Supplies - Building Maintenance						34
01 410 251 000 Supplies-Vehicle	21	123	23	21	36	152
01 410 261 000 Supplies-Minor Equipment	843	1,227	775	349	2,074	1,269
01 410 310 000 Professional Services	3,683	837	1,740	375	532	2,376
01 410 312 000 Fees-Lock Up	27,547	21,638	38,494	23,161	25,638	9,536
01 410 316 000 Employee Expenses	1,507	1,150	36	-	20	1,634
01 410 321 000 Telephone	3,228	3,265	2,319	3,150	3,466	2,803
01 410 324 000 Cellular	1,732	1,313	1,621	1,343	774	2,152
01 410 325 000 Internet	480	754	440	520	802	960
01 410 327 000 Services-Radio	628	841	833	749	789	530
01 410 341 000 Advertising & Printing	47	85	25	184	-	0
01 410 352 000 Insurance - Police Professional	3,880	6,446	2,136	2,341	2,677	2,341
01 410 352 002 Insurance - Vehicle	4,229	3,172	3,801	3,082	4,232	3,498
01 410 374 000 Repairs-Equipment	98	311	356	-	302	160
01 410 374 001 Repairs-Vehicle	6,795	4,684	7,292	9,018	9,857	7,271
01 410 384 000 Rental-Office Equipment	779	773	872	779	1,092	1,243
01 410 395 000 Donation Purchases	592	1,063	1,800	-	-	3,228
01 410 420 000 Business Subscriptions/Magazines	825	1,65	1,27	1,77	588	833
01 410 452 000 Services-Computer Support	3,401	3,406	3,272	4,416	5,667	6,042
01 410 460 000 Training/Seminars	2,238	1,327	1,711	3,569	1,399	1,094

01 410 470 000 Testing	-	-	-	-	480	125
01 410 700 000 Capital Outlay	27,895	36,993	32,896			0
<b>Total - Public Safety - Police</b>	<b>932,858</b>	<b>1,019,213</b>	<b>973,706</b>	<b>977,899</b>	<b>955,246</b>	<b>862,943</b>
<b>PUBLIC SAFETY - FIRE</b>						
01 411 110 000 Wages-Public Safety Director	42,710	44,083	47,730	50,262	42,137	28,390
01 411 112 000 Wages-Deputy Firefighter	1,614,488	1,552,243	1,572,349	1,711,092	1,822,255	2,101,669
01 411 112 001 Wages-Overtime	-	-	-	17,270	17,811	16,736
01 411 115 000 Wages-Part Time	27,361	22,426	29,299	6,049	75,273	67,345
01 411 115 001 Wages-SAFER FTE Wages	-	-	39,081	86,454	11,913	0
01 411 115 000 Employee Benefits-Say 999	-	-	4,209	3,856	4,403,350	16,455
01 411 115 000 Health Insurance Reimbursements	2,816	2,621	2,671	2,602	2,057	2,662
01 411 117 000 Holiday Pay	3,245	1,259	10,921	2,705	19,756	15,226
01 411 119 000 Longevity	2,225	2,525	2,625	2,725	3,000	3,100
01 411 119 000 Overtime FSA	598	1,356	973		2,013	2,213
01 411 182 000 Shift Supervisor Rate	273	133	323	256	363	373
01 411 192 000 Call Backtime	2,148	1,261	5,054	7,646	10,083	7,971
01 411 192 000 Social Security	12,905	18,167	19,727	21,898	22,966	23,272
01 411 192 001 SAFER SSI	-	-	-	-	-	0
01 411 193 000 Medicare	4,234	4,249	4,613	5,121	5,371	5,443
01 411 193 001 SAFER Medicare	-	-	-	-	-	0
01 411 194 000 Unemployment	1,346	6,031	5,422	6,538	6,737	6,995
01 411 194 001 SAFER Unemployment	-	-	-	-	-	0
01 411 195 000 Worker Compensation	20,329	15,444	23,688	26,917	43,323	44,098
01 411 195 001 SAFER Workers Comp	-	-	-	-	-	0
01 411 196 000 Insurance-Health	70,630	71,030	57,185	49,936	38,011	38,181
01 411 196 001 Pension	58,228	27,399	42,670	38,052	45,951	52,459
01 411 198 000 Insurance-Dental	4,093	3,998	3,938	3,278	3,331	3,462
01 411 199 000 Insurance-Long Disability	998	1,954	1,094	1,130	1,258	180
01 411 199 001 Insurance-Vision	824	784	649	615	527	489
01 411 199 002 Insurance-LTC	1,062	2,901	2,121	1,989	2,188	1,939
01 411 210 000 Supplies-Office	145	436	314	1,072	1,527	719
01 411 213 000 Supplies-Computer Software	325	273	275	275	375	600
01 411 215 000 Postage	135	50	134	416	431	333
01 411 220 000 Supplies-General Outgoing	681	752	1,273	1,156	1,226	1,190
01 411 231 000 Fuel-Gasoline	2,203	4,523	3,343	2,842	2,332	1,881
01 411 232 000 Fuel-Diesel	236	328	2,688	3,235	2,345	1,994

01 411 237 000 Services-Medical	6,186	4,075	2,990	3,094	4,239	5,707
01 411 238 000 Supplies-Uniform	1,473	1,566	1,225	875	707	765
01 411 246 000 Supplies-Tire	1,403	494	874	972	-	0
01 411 250 000 Supplies-Building Maintenance	96	245	88	255	33	285
01 411 251 000 Supplies-Vehicle	1,589	747	806	1,019	1,380	101
01 411 261 000 Supplies-Minor Equipment	15	185	177	100	59	525
01 411 310 000 Professional Services	-	-	-	120	120	243
01 411 318 000 Employee Expense	32	35	-	-	62	0
01 411 321 000 Telephone	1,505	1,396	1,490	1,536	1,410	1,467
01 411 324 000 Cellular	497	483	286	112	185	0
01 411 325 000 Internet	360	415	420	420	495	600
01 411 341 000 Advertising-Printing	109	-	48	39	10	0
01 411 352 000 Insurance - Vehicle	7,076	5,428	3,678	3,688	3,646	4,197
01 411 361 000 Electric	3,787	3,722	3,077	3,362	3,200	3,553
01 411 362 000 Natural Gas	3,388	2,680	1,796	2,483	3,028	2,670
01 411 363 000 Hydrants	16,466	16,661	17,984	16,601	15,241	18,257
01 411 364 000 Sewage	522	581	640	553	371	427
01 411 366 000 Water	678	779	884	1,041	889	1,021
01 411 373 000 Repairs-Building Maintenance	254	736	563	2,735	1,467	65
01 411 374 000 Repairs-Equipment Maintenance	54	17	1,764	213	10,585	1,245
01 411 374 001 Repairs-Vehicles	3,067	5,264	10,224	5,587	7,568	5,818
01 411 384 000 Rental-Office Equipment	779	779	712	779	130	0
01 411 395 000 Donation Purchases	-	-	-	-	-	178
01 411 420 000 Dues/Subscriptions/Magazines	140	180	135	245	1252	143
01 411 452 000 Services-Computer Support	853	853	878	1,380	1,418	1,223
01 411 458 000 Volunteer Firefighter	750	675	1,050	675	411	600
01 411 460 000 Training/Seminars	1,613	466	882	2,565	849	398
01 411 470 000 Testing	-	50	178	200	1,672	130
01 411 700 000 Capital Outlay	-	-	20,926	79,494	-	64,057
Total - Public Safety - Fire	532,649	519,096	521,267	565,665	513,450	588,797
<b>PUBLIC SAFETY - CODE ENFORCEMENT</b>						
01 413 120 001 Wages-Code Officer-Full Time	-	9,491	9,111	9,318	32,189	35,456
01 413 120 002 Wages-Code Officer-Full Time CDBG	-	(277)	8,744	8,613	-	0
01 413 120 003 Wages-Code Officer-Admin	708	(67)	30	232	118	50
01 413 121 001 Wages-Code Secretary	963	3,672	-	-	-	5,653
01 413 121 002 Wages-Code Secretary CDBG	1,030	369	1,190	3,392	-	0



01 413 121 003 Wages-Code Secretary Admin	2,732	46	433	1,304	2,836	0
01 413 150 001 Wages-Code Officer-Part Time	52	158				
01 413 150 002 Wages-Code Officer-Part Time CDBG	3,250	-	-	-	-	0
01 413 156 000 Employee Benefits-Beyond		156				
01 413 157 000 Health Insurance Reimbursements	197	1,563	1,000	1,287	994	732
01 413 179 000 Longevity		188				
01 413 192 000 Social Security	140	474	356	1,365	2,313	2,566
01 413 193 000 Medicare	566	645	596	340	541	601
01 413 194 000 Unemployment	(0)	1,330	1,035	1,027	739	817
01 413 195 000 Worker Compensation		266	1,426	5,676	205	212
01 413 196 000 Insurance-Health	2,197	4,863	(0)	(496)	5,025	4,463
01 413 197 000 Pension		50				
01 413 198 000 Insurance-Dental	1,000	1,999	1,351	101	514	454
01 413 199 000 Insurance-Disability	12	290	257	145	288	267
01 413 199 001 Insurance-Vision	162	338	213	(7)	61	54
01 413 199 002 Insurance-Disability	20	345	599	139	386	352
01 413 210 000 Supplies-Office	164	534	538	1,287	591	601
01 413 215 000 Postage	10	38	622	1,000	576	1,530
01 413 231 000 Vehicle Fuel	-	412	937	1,452	1,252	738
01 413 237 000 Service-Medical				58		0
01 413 238 000 Supplies-Uniforms	-	-	225	395	-	378
01 413 261 000 Supplies-Major Equipment	124	85	165	136	51	425
01 413 310 000 Professional Services	41	447	222	93	15	6
01 413 318 000 Employee Expense	81	73		314		0
01 413 321 000 Telephone	313	171	210	240	240	220
01 413 324 000 Cellular	52	527	674	806	160	1,333
01 413 341 000 Advertising & Printing	-	87	-	-	-	105
01 413 352 000 Vehicle Insurance		295	490	512	44	569
01 413 374 001 Vehicle Maintenance	-	384	745	375	421	863
01 413 385 000 Tires			270	345		
01 413 420 000 Dues/Subscriptions/Magazines	145	-	125	125	62	68
01 413 450 000 Contracted Services-PA UCC Inspections	35,252	4,365	34,403	2,720	15,057	2,631
01 413 452 000 Services-Computer Support	-	-	-	-	-	3000
01 413 460 000 Training/Seminars	797	207		35	706	10
01 413 530 000 Fees-DCED Permit	132	152	80	172	248	240
Total - Public Safety - Code Enforcement	53,817	74,024	66,245	63,426	71,117	90,452

<b>PUBLIC SAFETY - PLANNING AND ZONING</b>						
01 414 140 000 Wages-Zoning Officer	1,199	360	1,494	1,425	1,556	1,725
01 414 192 000 Social Security	74	20	89	85	101	105
01 414 193 000 Medicare	17	5	21	20	24	25
01 414 194 000 Unemployment	6	-	28	60	31	32
01 414 195 000 Worker Compensation	10	10	473	467	9	90
01 414 210 000 Supplies-Office	-	-	-	182	-	0
01 414 215 000 Postage						15
01 414 310 000 Professional Services	75	-	80	-	-	0
01 414 314 000 Fees-Legal	960		870			0
01 414 341 000 Advertising & Printing	142	46	82	-	-	0
01 414 530 000 Mercer County Regional Planning Commission	4,272	4,272	4,103	4,103	4,103	4,103
<b>Total - Public Safety - Planning and Zoning</b>	<b>6,756</b>	<b>4,713</b>	<b>7,238</b>	<b>6,343</b>	<b>5,924</b>	<b>6,193</b>
<b>PUBLIC SAFETY - CROSS GUARD/PARK ENFORCE</b>						
01 419 115 000 Wages-Crossing Guards	11,727	9,295	7,570	7,546	7,493	7,475
01 419 115 001 Wages-Parking Enforcement Officer	5,742	5,174	9,540	13,433	14,162	19,262
01 419 192 000 Social Security	1,020	849	1,046	1,303	1,343	1,055
01 419 193 000 Medicare	238	199	245	305	314	247
01 419 194 000 Unemployment	(0)	647	88	1,274	1,275	1,288
01 419 195 000 Worker Compensation	51	(309)	1,889	3,458	1,164	1,116
01 419 237 000 Service-Medical	-	-	-	-	-	0
01 419 239 001 Parking Enforcement Uniforms	135	60		90	182	92
<b>Total Public Safety - Cross Guard/Park Enforcement</b>	<b>18,913</b>	<b>15,915</b>	<b>20,376</b>	<b>27,460</b>	<b>25,933</b>	<b>20,534</b>
<b>PUBLIC SAFETY - STRAY ANIMALS</b>						
01 422 100 000 Stray Animals	750	1,000	1,000	1,000	1,000	1,000
<b>Total - Public Safety - Stray Animals</b>	<b>750</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>
<b>PUBLIC WORKS - HIGHWAYS</b>						
01 430 140 001 Salary-Public Services Director	24,987	12,875	7,973	15,369	15,592	16,415
01 430 112 000 Wages-Full Time	154,925	152,218	150,352	132,073	169,724	183,127
01 430 115 000 Wages-Part Time	3,610		170	170		0
01 430 156 000 Employee Benefits Buy-out	-	60	700	7,500	8,050	5,911
01 430 157 000 Health Insurance Reimbursements	3,460	4,093	3,489	1,864	1,987	3,263
01 430 179 000 Longevity	2,525	2,725	2,800	1,925	2,125	2,125
01 430 180 000 Overtime	8,734	6,584	5,518	6,214	6,668	8,529
01 430 192 000 Social Security	11,681	10,684	10,058	9,875	12,203	12,981
01 430 193 000 Medicare	2,731	2,490	2,352	2,369	2,854	3,036

<b>01 430 194 000 Unemployment</b>	679	3,693	3,064	2,943	3,342	3,864
01 430 195 000 Worker Compensation	2,248	10,285	7,329	7,112	7,060	7,060
<b>01 430 196 000 Insurance-Health</b>	50,308	52,041	41,376	28,741	35,086	41,248
01 430 197 000 Insurance-Other	532	93	53	235	235	312
<b>01 430 199 000 Insurance-LT Disability</b>	850	835	787	811	1,082	1,082
01 430 199 001 Insurance-Disability	75	74	52	32	23	52
<b>01 430 199 002 Insurance-Life</b>	2,169	2,165	1,168	1,114	1,529	1,529
01 430 210 000 Supplies-Office	166	30	164	76	63	124
<b>01 430 213 000 Supplies-Computer Software</b>	397	-	-	-	-	0
01 430 220 000 Supplies-General Operating	192	1,366	303	1,443	1,366	6,843
<b>01 430 229 000 Meal Allowance</b>	101	96	-	-	-	0
01 430 231 000 Fuel-Gasoline	5,595	11,963	5,540	4,673	3,936	5,540
<b>01 430 232 000 Fuel-Diesel</b>	9,901	2,872	10,174	10,689	15,840	11,732
01 430 235 000 Lubricants	736	385	5	2	484	629
<b>01 430 237 000 Services-Medical</b>	120	90	135	490	250	346
01 430 238 000 Supplies-Office	2,216	1,957	1,744	1,355	2,034	3,823
<b>01 430 246 000 Supplies-Tires</b>	975	1,892	875	-	1,418	330
01 430 250 000 Supplies-Vehicle	33	153	58	48	112	94
<b>01 430 261 000 Supplies-Minor Equipment</b>	813	777	964	1,093	807	432
01 430 310 000 Professional Services	618	-	316	100	12	424
<b>01 430 318 000 Employee Expense</b>	145	348	479	20	82	60
01 430 320 000 Telephone	355	369	660	134	6	0
<b>01 430 324 000 Cellular</b>	1,525	1,217	1,226	1,200	1,188	1,010
01 430 325 000 Internet	-	-	-	-	881	1,600
<b>01 430 341 000 Advertising &amp; Printing</b>	85	271	-	297	-	0
01 430 352 000 Insurance-Vehicle	3,390	12,390	11,900	949	1,360	2,086
<b>01 430 361 000 Electric</b>	2,039	2,093	2,169	2,206	1,844	1,876
01 430 362 000 Natural Gas	2,228	2,542	1,874	2,093	2,251	2,356
<b>01 430 364 000 Sewage</b>	560	278	291	205	152	236
01 430 365 000 Water	736	385	742	798	739	982
<b>01 430 373 000 Building Maintenance: Supplies &amp; Repairs</b>	743	7	845	305	120	10,501
01 430 374 000 Repairs-Equipment	-	30	58	-	2	0
<b>01 430 385 000 Rental-Equipment</b>	46	905	720	480	224	0
01 430 452 000 Services-Computer Support	356	53	574	1,231	1,665	1,231
<b>01 430 460 000 Training/Seminars</b>	-	40	-	50	-	625
01 430 700 000 Capital Outlay	1,388	-	540	728	-	0

<b>Total - Public Works - Highways</b>	<b>329,814</b>	<b>299,915</b>	<b>278,875</b>	<b>262,784</b>	<b>309,670</b>	<b>342,136</b>
<b>PUBLIC WORKS - STREET SWEEPING</b>						
01 431 220 000 Street/Gutter Cleaning Supplies	(0)	-	-	-	-	0
01 431 251 000 Supplies-Street Sweeper	0	1,632	1,652	1,632	760	0
01 431 455 000 Repairs-Street sweeper	(0)	96	1,155	441	2,809	983
01 431 700 000 Capital Outlay			75,000			583
<b>Total Public Works - Street Sweeping</b>	<b>0</b>	<b>1,727</b>	<b>76,809</b>	<b>1,693</b>	<b>3,569</b>	<b>2,472</b>
<b>PUBLIC WORKS - WINTER MAINTENANCE</b>						
01 432 115 000 Winter Maintenance Wages-Part-Time	9,493	7,455	5,231	716	-	0
01 432 192 000 Social Security	607	465	345	44	-	0
01 432 193 000 Medicare	142	109	81	10	-	0
01 432 194 000 Unemployment	112	85	67	55	-	0
01 432 237 000 Service-Medical	-	-	-	-	-	0
01 432 245 001 Supplies-Salt	(0)	2,390	1,997	3,670	6,335	5,989
01 432 245 002 Supplies-Anti-Skid	(0)	304	1,989	2,921	3,701	4,139
01 432 245 003 Supplies-Ice Melt	(0)	40	5	14	338	0
01 432 245 004 Supplies-Highway Winter Maintenance	(0)	1,525	608	584	248	0
01 432 260 000 Winter Maintenance/Snow Removal Tools	0	-	88	18	-	3
<b>Total - Public Works - Winter Maintenance</b>	<b>10,383</b>	<b>13,098</b>	<b>20,668</b>	<b>13,724</b>	<b>10,642</b>	<b>10,081</b>
<b>PUBLIC WORKS - TRAFFIC LIGHTS</b>						
01 433 220 000 Supplies-Traffic Control Devices	0	1,509	3,865	384	1,052	2,179
01 433 262 000 Street Signs	(0)	982	1,622	2,505	2,438	592
01 433 361 000 Traffic Lights Electric	5,590	5,179	4,657	5,208	5,057	5,296
<b>Total - Public Works - Traffic Lights</b>	<b>5,590</b>	<b>7,670</b>	<b>9,584</b>	<b>8,096</b>	<b>8,547</b>	<b>8,067</b>
<b>PUBLIC WORKS - STREET LIGHTS</b>						
01 434 220 000 Supplies-Street Lighting	545	19,985	192	2,341	45	624
01 434 361 000 Street Lights Electric	(0)	16,381	78,240	82,064	70,001	34,312
<b>Total Public Works - Street Lights</b>	<b>545</b>	<b>36,366</b>	<b>78,433</b>	<b>84,405</b>	<b>70,452</b>	<b>34,935</b>
<b>PUBLIC WORKS - SIDEWALKS AND CURBS</b>						
01 435 220 000 Supplies-Sidewalks/Curbs	631	350	400	5,133	213	26
01 435 240 000 Repairs-Sidewalks/Curbs	-	-	-	-	-	0
<b>Total Public Works - Sidewalks and Curbs</b>	<b>631</b>	<b>350</b>	<b>400</b>	<b>5,133</b>	<b>213</b>	<b>26</b>
<b>PUBLIC WORKS - STORM SEWERS AND DRAINS</b>						
01 436 220 000 Supplies-Storm Sewers	0	0	(84)	3,202	10,800	52,000
01 436 450 000 Contracted Services-Storm Sewers	0	-	-	-	-	0
01 436 700 000 Capital Outlay-Storm Sewers	0	-	-	-	-	52,000
<b>Total - Public Works - Storm Sewers</b>	<b>0</b>	<b>0</b>	<b>(84)</b>	<b>3,202</b>	<b>10,800</b>	<b>53,000</b>

<b>PUBLIC WORKS - REPAIRS OF VEHICLES/EQUIPMENT</b>						
01 437 374 000 Repairs-Equipment	758	3,776	3,584	5,749	456	2,522
<b>01 437 374 001 Repairs-Vehicle</b>	2,729	8,046	6,646	4,355	3,069	2,454
Total - Public Works - Repairs of Vehicles/Equipment	3,487	11,822	10,230	10,104	7,525	4,976
<b>PUBLIC WORKS - ALLEYS/GUARDRAILS</b>						
01 438 249 000 Supplies-Gravel	6	0	7,369	5,832	10,426	2,719
<b>01 438 249 000 Alleys</b>	-	0	-	-	63,840	1,985
01 438 240 000 Parking Facilities	21	0	50	-	-	-
<b>01 438 432 000 Bridge Inspections</b>	145	-	142	217	191	262
Total - Public Works - Alleys/Guardrails	172	0	8,060	6,030	74,457	4,966
<b>AIRPORT</b>						
01 440 215 000 Supplies-Airport	57	-	-	-	-	-
<b>01 440 215 000 Postage</b>	2	5	-	2	16	0
01 440 232 000 General Operating Supplies	163	253	-	57	-	-
<b>01 440 232 000 Fuel-Diesel</b>	1,835	984	983	2,429	968	0
01 440 310 000 Equip. Services/Grants	677	1,773	5,356	6,154	6,772	-
<b>01 440 310 000 Professional Services</b>	2,951	2,599	2,565	2,558	3,176	0
01 440 331 000 Employee Expense	100	100	100	100	100	0
<b>01 440 331 000 Storage Tank Permits</b>	100	100	100	100	100	0
01 440 352 000 Advertising & Printing	327	657	687	662	745	-
<b>01 440 352 000 Insurance - Airport</b>	5,867	5,197	3,343	3,384	3,470	0
01 440 373 000 Building	3,636	5,577	4,695	5,666	3,285	-
<b>01 440 373 000 Building Maintenance: Supplies &amp; Repairs</b>	2,308	6,063	501	1,346	573	0
01 440 398 002 Fed Down Rehabilitation Grant	-	-	39,210	63,569	-	0
<b>01 440 398 003 Runway Extension Grant</b>	-	-	39,139	50,249	424,897	0
01 440 700 000 Capital Equip	6,678	-	-	-	24,751	0
<b>Total - Airport</b>	115,897	80,236	239,680	136,585	471,910	0
<b>PARKS AND RECREATION</b>						
<b>01 452 110 000 Salary -Public Services Director</b>	-	-	1,139	2,196	2,227	2,345
01 452 115 000 Wages- Maintenance	19,221	3,417	18,859	9,341	11,310	0
<b>01 452 115 001 Wages- Summer Mowing</b>	5,258	3,834	1,954	8,570	11,129	8,034
01 452 179 000 Health Insurance Refunds/Reports	125	125	125	125	125	0
<b>01 452 179 000 Longevity</b>	125	125	225	225	-	0
01 452 192 000 Overtime	346	97	100	66	66	0
<b>01 452 192 000 Social Security</b>	505	1,423	1,357	1,881	877	636
01 452 193 000 Medical	477	333	327	210	255	0

01 452 194 000 Unemployment	0	824	728	1,248	978	666
01 452 195 000 Worker Compensation	354	333	1,393	1,215	599	554
01 452 196 000 Insurance-Health	523	4,295	4,544	3,557	633	636
01 452 197 000 Insurance-Dental	346	373	397	383	66	53
01 452 199 000 Insurance-LT Disability	103	112	138	135	13	13
01 452 199 001 Insurance-Vision	52	55	57	57	7	7
01 452 199 002 Insurance-Life	302	334	223	210	15	15
01 452 220 000 General Operating Supplies	1,616	782	1,391	1,376	561	1,032
01 452 222 000 Supplies-Chemicals	62	-	17	42	18	87
01 452 224 000 Fuel-Gasoline	2,334	4,369	3,668	461	1,380	3,272
01 452 232 000 Fuel-Diesel	186	-	-	232	489	1,548
01 452 237 000 Services-Medical	-	-	-	160	160	513
01 452 238 000 Supplies-Uniforms	140	220	100	-	-	0
01 452 246 000 Supplies-Tires	135	51	-	-	-	20
01 452 251 000 Supplies-Vehicle	214	44	37	46	6	6
01 452 260 000 Supplies-Minor Equipment	1,265	1,177	515	138	1,143	1,163
01 452 310 000 Professional Services	2,830	251	596	35	1,090	3,256
01 452 321 000 Cellular	137	177	250	72	360	331
01 452 341 000 Advertising & Printing	207	-	-	-	-	0
01 452 352 000 Vehicle Insurance	958	663	245	268	261	232
01 452 361 001 Electric-Riverside	8,203	8,494	5,901	5,058	4,754	6,829
01 452 361 002 Electric-Central Park	441	500	1,231	1,057	1,289	542
01 452 361 003 Electric-Nature Center	15	-	23	-	-	438
01 452 361 005 Electric-Sports Complex	949	931	1,144	268	700	723
01 452 362 001 Natural Gas-Riverside	7,273	7,057	6,564	8,125	8,019	7,199
01 452 362 004 Sewage-Riverside	1,536	430	367	295	70	453
01 452 366 001 Water-Riverside	971	965	1,357	1,089	1,093	907
01 452 366 002 Water-Central Park	162	180	177	164	134	261
01 452 366 005 Water-Flower Gardens	294	653	597	361	283	0
01 452 371 001 Contracted Services-Riverside	-	300	-	135	65	140
01 452 371 005 Contracted Services-Sports Complex	592	582	1,177	1,696	972	1,254
01 452 372 000 Parks Maintenance Supplies	-	-	-	-	-	0
01 452 373 000 Building Maintenance: Supplies & Repairs	4,275	2,729	2,321	9,660	1,575	47,680
01 452 374 000 Repairs Equipment/Maintenance	1,888	2,013	2,184	2,402	2,124	5,438
01 452 374 001 Repairs-Vehicle	1,233	477	366	1,283	1,325	67
01 452 460 000 Training/Seminars	-	90	122	-	86	0

<b>01 452 700 000 Capital Outlay</b>	9,700	(126)	3,570	593	3,015	96,845
<b>01 452 700 001 Playground Grant</b>	-	-	5,772	-	-	-
<b>01 452 700 002 Ball Field Grant</b>	-	-	5,000	-	-	0
<b>Total - Parks and Recreation</b>	9,700	(126)	14,342	593	3,015	96,845
<b>RAILROAD PARK</b>						
<b>01 453 352 000 Railroad Park Museum Insurance</b>	-	-	-	-	-	0
<b>01 453 366 000 Railroad Park Water</b>	186	231	256	220	205	284
<b>01 453 381 000 Railroad Park Rent</b>	336	212	219	222	361	351
<b>Total - Railroad Park</b>	1,030	675	674	644	1,055	1,134
<b>LIBRARY</b>						
<b>01 456 540 000 Greenville Public Library Contribution</b>	5,000	5,000	5,000	5,000	5,000	5,000
<b>Total - Library</b>	5,000	5,000	5,000	5,000	5,000	5,000
<b>CIVIC DONATIONS</b>						
<b>01 457 540 000 Heritage Days Contribution</b>	1,500	(1,500)	1,500	(1,500)	(1,500)	1,500
<b>01 457 540 001 Penn-Ohio Young Actors</b>	250	250	-	-	-	0
<b>01 457 540 002 Greenville Flower &amp; Garden Club</b>	300	300	300	300	300	300
<b>01 457 540 003 Shenango Valley River Watchers</b>	10,000	-	-	-	-	0
<b>01 457 540 004 Greenville 175th Anniversary Contribution</b>	-	-	-	10,000	-	0
<b>Total - Library</b>	12,050	2,050	1,800	11,800	1,800	1,800
<b>DEBT SERVICE - PRINCIPAL</b>						
<b>01 471 200 000 Bond Issue</b>	155,000	160,000	170,000	245,000	210,000	210,000
<b>01 471 210 000 OGE Long Term Loan</b>	106,000	106,000	106,000	(106,000)	-	0
<b>01 471 300 000 Capital Lease Principal</b>	-	25,647	13,259	61,741	-	0
<b>Total - Debt Service - Principal</b>	261,000	291,647	289,259	200,741	210,000	210,000
<b>DEBT SERVICE - INTEREST</b>						
<b>01 472 200 000 Bond Issue Interest</b>	134,738	131,385	129,749	27,912	54,502	52,823
<b>01 472 300 000 Capital Lease Interest</b>	-	1,199	4,630	7,903	-	0
<b>01 472 700 000 Discount Premium on a Bond Issue</b>	-	(7)	(4)	(2,993)	-	0
<b>Total - Debt Service - Interest</b>	134,738	131,385	129,749	57,798	54,502	52,823
<b>EMPLOYER PAID BENEFITS - PENSION CONTRIBUTIONS</b>						
<b>01 483 210 000 Volunteer Fire Relief State Aid</b>	12,012	17,027	9,645	10,708	10,166	9,658
<b>01 483 300 000 Non-Uniform Pension Funds</b>	18,900	1,994	1,881	1,993	13,207	24,805
<b>Total - Employer Paid Benefits - Pension Contributions</b>	30,912	18,021	9,726	11,191	23,373	34,461
<b>INSURANCE - CASUALTY/SURETY</b>						
<b>01 486 352 000 Insurance-Property &amp; Liability</b>	41,845	44,774	38,673	39,262	45,996	46,871
<b>Total - Insurance - Casualty/Surety</b>	41,845	44,774	38,673	39,262	45,996	46,871
<b>OTHER FINANCIAL USES</b>						
<b>01 491 100 000 Refunds - Prior Year Revenues</b>	890	-	-	835	982	307

01 491 100 001 Tax Refunds - Real Estate	2,660	666	-	-	318	477
01 491 200 000 General Refunds		7,300	2,610	8,907		9
<b>Total - Other Financial Uses</b>	<b>3,550</b>	<b>1,116</b>	<b>2,610</b>	<b>8,957</b>	<b>1,250</b>	<b>784</b>
<b>INTER-FUND OPERATING TRANSFERS</b>						25
<b>Total - Inter-fund Operating Transfers</b>						<b>44,267</b>
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>\$2,809,954</b>	<b>\$2,860,440</b>	<b>\$3,417,887</b>	<b>\$5,157,986</b>	<b>\$3,365,325</b>	<b>\$2,148,574</b>
<b>GENERAL FUND BALANCE</b>	<b>(6,105,430)</b>	<b>(58,450)</b>	<b>(15,836)</b>	<b>(2,937,530)</b>	<b>(22,200)</b>	<b>(50)</b>



## **PART 6. PA Act 133 Workforce Expenditure Limitations**

In July 2012, the Pennsylvania General Assembly through PA Act 133 amended Act 47, the Municipalities Financial Recovery Act. The law stipulates that a limitation be set on the total annual expenditures for compensation and benefits for each organized employee group but acknowledges that allocation of costs across the components of compensation and benefits paid may vary as a consequence of the collective bargaining process.

The recovery plan amendment adopted by the Borough on April 14, 2015 conformed to the requirements set by Section 241 of Act 199 and established workforce expenditure limitations for the years 2015 - 2019 for police, fire and public service personnel. The limitations set the total annual expenditures for compensation and benefits for each employee group for the five year projection period with expenses distinguished as wages/salaries, non-health insurance benefits, health insurance benefits and pensions. Collective bargaining agreements negotiated with police, fire and public service personnel for 2016-2019 are within the parameters set by the workforce limitations adopted by council in 2015 and have been incorporated into this recovery plan amendment's workforce limitations for 2016-2021.

The workforce expenditure limitations for 2016 -2021 incorporate two bonus payments and two wage/salary increases over the four year contract from 2016-2019. Employee contributions to health insurance rose to 20% of the total premium beginning in 2016 and employees share in the cost of higher annual deductibles. A wage differential for the first two years of employment was maintained for any new hires versus existing employees, longevity payments have been frozen for existing employees and eliminated for new hires, and some savings will result from adjustments to vacation, sick and holiday time compensation. Greater flexibility in the use of part time police and fire personnel was also achieved.

To assure the integrity of the objective of workforce expenditure limitations, the recovery plan amendment in 2015 as well as this amendment stipulate that any cost savings realized through any reduction in personnel shall be considered a reduction in the cost of personnel for the affected department. In addition, the 2015 recovery plan amendment and this amendment specify that the Borough shall not add full-time or part-time personnel without offsetting increases in revenue or reallocation of personnel costs within functional areas. Workforce limitations, although not mandated by Act 199, were extended to non-union personnel in 2015 as well as this amendment. The workforce expenditure limitations for 2016 - 2021 are presented in Table 18. Details for each employee group are provided in Tables 19 – 22.

**Table 17. PA Act 133 Workforce Expenditure Limitations Summary: 2016 Base Year + 2017-2021**

	2016	2017	2018	2019	2020	2021	2016 BASE YEAR + 2017-2021
<b>Non-Union Employees</b>							
Wages/Salaries	213,251	212,500	214,560	214,556	221,428	221,444	1,297,739
Non-Health Insurance Benefits	24,973	24,987	21,583	24,782	22,326	22,441	129,986
Health Insurance Benefits	59,561	61,441	63,390	66,238	67,789	70,046	388,580
Pension	7,613	8,790	9,629	9,905	9,861	9,865	58,663
<b>Sub-Total:</b>	<b>\$ 301,398</b>	<b>\$ 303,818</b>	<b>\$ 309,822</b>	<b>\$ 312,401</b>	<b>\$ 321,404</b>	<b>\$ 323,796</b>	<b>\$ 1,871,899</b>
<b>Police Employees</b>							
Wages/Salaries	461,738	466,892	479,262	477,251	487,657	485,651	2,857,410
Non-Health Insurance Benefits	58,467	57,744	58,929	58,902	59,616	59,315	352,973
Health Insurance Benefits	128,238	132,450	136,774	141,713	146,578	151,434	737,488
Pension	60,856	66,856	69,856	70,856	70,856	70,856	410,136
<b>Sub-Total:</b>	<b>\$ 709,344</b>	<b>\$ 722,943</b>	<b>\$ 744,821</b>	<b>\$ 748,722</b>	<b>\$ 764,946</b>	<b>\$ 767,316</b>	<b>\$ 4,457,433</b>
<b>Fire Employees</b>							
Wages/Salaries	308,358	352,693	358,693	359,175	366,372	371,499	2,116,790
Non-Health Insurance Benefits	69,646	73,356	74,573	74,979	76,346	77,197	442,127
Health Insurance Benefits	69,201	71,100	73,070	75,338	77,510	79,790	446,009
Pension	47,337	50,339	53,440	54,460	54,436	54,435	314,447
<b>Sub-Total:</b>	<b>\$ 491,739</b>	<b>\$ 547,488</b>	<b>\$ 559,776</b>	<b>\$ 563,952</b>	<b>\$ 574,694</b>	<b>\$ 582,871</b>	<b>\$ 3,319,373</b>
<b>Public Service (AFSCME) Employees</b>							
Wages/Salaries	226,740	188,667	192,813	192,846	197,646	197,672	1,196,984
Non-Health Insurance Benefits	38,288	32,134	32,905	33,060	33,927	33,931	204,048
Health Insurance Benefits	60,139	54,880	56,576	58,357	60,427	62,390	353,019
Pension	7,224	7,464	8,206	8,442	8,433	8,433	48,202
<b>Sub-Total:</b>	<b>\$ 332,441</b>	<b>\$ 283,145</b>	<b>\$ 290,500</b>	<b>\$ 292,905</b>	<b>\$ 300,433</b>	<b>\$ 302,426</b>	<b>\$ 1,800,859</b>
<b>TOTAL:</b>	<b>\$ 1,834,922</b>	<b>\$ 1,857,394</b>	<b>\$ 1,909,179</b>	<b>\$ 1,917,980</b>	<b>\$ 1,967,132</b>	<b>\$ 1,976,399</b>	<b>\$ 11,450,859</b>

**Table 18. Workforce Expenditure Limitations: Non-Union Employees 2016 Base Year + 2017-2021**

Non-Union Employees	Base Year 2016	2017	2018	2019	2020	2021	2016 BASE YEAR + 2107-2021
<b>Benefits - Non-Health</b>							
<b>Social Security</b>	13,435	13,435	13,563	13,563	13,874	13,989	81859
Medicare	3,751	3,925	4,171	4,369	4,568	4,568	25352
<b>Unemployment Comp.</b>	3,751	3,925	4,171	4,369	4,568	4,568	25352
Workers Comp.	585	585	585	585	585	585	3592
<b>Sub-Total:</b>	<b>\$ 20,927</b>	<b>\$ 21,087</b>	<b>\$ 21,503</b>	<b>\$ 21,702</b>	<b>\$ 22,326</b>	<b>\$ 22,441</b>	<b>\$ 129,986</b>
<b>Benefits - Health Insurance</b>							
Medical Insurance	27,129	29,001	29,950	31,597	33,143	34,465	253,280
<b>Dental Insurance</b>	3,604	3,604	3,604	3,784	3,784	3,784	22,164
Disability Insurance	363	363	363	363	363	363	2,895
<b>Vision Insurance</b>	418	418	418	439	439	439	2,571
Life Insurance	225	225	225	225	225	225	1,350
<b>HRA</b>	11,472	11,480	11,480	11,480	11,480	11,480	68,872
Employee Buyout	2,200	2,200	2,200	2,200	2,200	2,200	13,200
<b>Uniforms</b>	250	250	250	250	250	250	1,500
Service Fee	300	300	300	300	300	300	1,800
<b>Sub-Total:</b>	<b>\$ 59,561</b>	<b>\$ 61,441</b>	<b>\$ 63,390</b>	<b>\$ 66,238</b>	<b>\$ 67,789</b>	<b>\$ 70,046</b>	<b>\$ 388,580</b>
<b>Pension - MMO</b>	<b>\$ 7,613</b>	<b>\$ 8,790</b>	<b>\$ 9,629</b>	<b>\$ 9,905</b>	<b>\$ 9,861</b>	<b>\$ 9,865</b>	<b>\$ 55,663</b>
<b>TOTAL:</b>	<b>\$ 301,398</b>	<b>\$ 303,818</b>	<b>\$ 309,082</b>	<b>\$ 312,401</b>	<b>\$ 321,404</b>	<b>\$ 323,796</b>	<b>\$ 1,871,899</b>

**Assumptions:**

- 6 Full-time Administrative/Supervisory Employees.
- Reductions in or elimination of non-base wage compensation shall be deducted from projected expenditures for the affected years.
- Compensation and benefits reflect Act 133 limits detailed in recovery plan amendment.
- No increases in employee benefits.
- Employee contribution to health insurance premium increase to 25% by 2020.
- Any decrease in the number of full-time employees will result in a corresponding dollar for dollar reduction in compensation/benefit expenses for the remaining years of the recovery plan amendment.

**Table 19. Workforce Expenditure Limitations: Police Employees 2016 Base Year + 2017-2021**

POLICE EMPLOYEES	2016	2017	2018	2019	2020	2021	2016 BASE YEAR + 2017 - 2021
<b>Compensation</b>							
<b>Wages - Full-time</b>	329,575	333,734	345,104	345,093	353,493	353,493	\$ 2,060,492
Wages - Part-time	81,400	81,400	83,400	81,400	83,490	81,400	532,490
<b>Holiday Pay</b>	11,280	11,280	11,280	11,280	11,280	11,280	67,680
Longevity	4,375	4,375	4,375	4,375	4,375	4,375	26,250
<b>Overtime</b>	9,000	9,000	9,000	9,000	9,000	9,000	54,000
Off-Duty Task Force	3,287	3,287	3,287	3,287	3,287	3,287	19,722
<b>Court Hearing Pay</b>	7,800	7,800	7,800	7,800	7,800	7,800	46,800
OLE Pay	3,800	3,800	3,800	3,800	3,800	3,800	22,800
<b>Turnaround Pay</b>	1,995	1,995	1,995	1,995	1,995	1,995	11,970
Shift Differential	1,974	1,974	1,974	1,974	1,974	1,974	11,826
<b>Uniform Allowance</b>	5,250	5,250	5,250	5,250	5,250	5,250	31,500
<b>Sub-Total:</b>	<b>\$ 464,733</b>	<b>\$ 465,892</b>	<b>\$ 479,252</b>	<b>\$ 477,253</b>	<b>\$ 497,651</b>	<b>\$ 485,651</b>	<b>\$ 2,857,440</b>
<b>Benefits - Non-Health Insurance</b>							
<b>Social Security</b>	5,121	5,121	5,245	5,121	5,245	5,121	30,974
Medicare	6,930	6,750	6,944	6,915	7,166	7,167	42,462
<b>Unemployment Comp.</b>	10,912	10,441	10,716	10,991	11,265	11,265	65,590
Workers Comp	35,744	35,432	36,024	35,675	36,040	35,892	215,007
<b>Sub-Total:</b>	<b>\$ 58,467</b>	<b>\$ 57,744</b>	<b>\$ 58,929</b>	<b>\$ 58,902</b>	<b>\$ 59,616</b>	<b>\$ 59,315</b>	<b>\$ 352,973</b>
<b>Benefits - Health Related</b>							
Medical Insurance	82,909	86,466	90,709	95,220	100,693	105,099	560,876
<b>Dental Insurance</b>	8,300	8,300	8,300	8,655	8,655	8,655	50,865
Disability Insurance	1,661	1,661	1,661	1,661	1,661	1,661	9,993
<b>Vision Insurance</b>	1,041	1,041	1,041	1,086	1,086	1,086	6,381
Life Insurance	2,783	2,783	2,783	2,783	2,783	2,783	16,698
<b>HRA</b>	22,750	22,750	22,750	22,750	22,750	22,750	136,500
Service Fee	350	350	350	350	350	350	2,100
<b>Benefits Buyout</b>	9,100	9,100	9,100	9,100	9,100	9,100	9,100
<b>Sub-Total:</b>	<b>\$ 128,286</b>	<b>\$ 132,451</b>	<b>\$ 135,473</b>	<b>\$ 141,513</b>	<b>\$ 149,578</b>	<b>\$ 151,484</b>	<b>\$ 877,100</b>
<b>Pension/MMO</b>	<b>\$ 60,856</b>	<b>\$ 60,856</b>	<b>\$ 69,856</b>	<b>\$ 70,856</b>	<b>\$ 70,856</b>	<b>\$ 70,856</b>	<b>\$ 410,136</b>
<b>TOTAL</b>	<b>\$ 709,344</b>	<b>\$ 722,943</b>	<b>\$ 744,821</b>	<b>\$ 748,722</b>	<b>\$ 764,601</b>	<b>\$ 767,306</b>	<b>\$ 4,457,737</b>

**Assumptions:**

- 7 Full-time Police.
- Public Safety Director removed from wage and benefit calculations.
- Negotiated reductions in or elimination of non-base wage compensation shall be deducted from projected expenditures for the affected years.
- Compensation and benefits reflect Act 133 limits detailed in recovery plan amendment.
- No increases in employee benefits.
- Employee contribution to health insurance premium increase to 25% by 2020.
- Tiered wages for new hires after January 1, 2012.
- Any decrease in the number of full-time employees will result in a corresponding dollar for dollar reduction in compensation/ benefit expenses for the remaining years of the recovery plan amendment.

**Table 20. Workforce Expenditure Limitations – Fire Employees: 2016 Base Year+ 2017-2021**

Fire Employees	2016 Base Year	2017	2018	2019	2020	2021	2016 BASE YEAR + 2017-2021
<b>Compensation</b>							
Wages - FullTime	172,770	172,139	176,119	176,248	181,043	181,069	1157,759
Wages - Overtime	10,706	10,706	10,706	10,706	10,706	10,706	64,290
Wages - PartTime	31,140	32,227	33,227	33,630	34,000	34,000	211,657
Holiday Pay	20,422	22,514	22,514	22,514	22,514	22,514	132,992
Bonavos	2,100	2,100	2,100	2,100	2,100	2,100	12,600
Shift Supervisor	451	451	451	451	451	451	2,706
Call Back Wages	9,456	9,456	9,456	9,456	9,456	9,456	56,736
Uniforms	2,850	3,100	3,100	3,100	3,100	3,100	18,350
<b>Sub-Total</b>	<b>\$ 308,358</b>	<b>\$ 352,693</b>	<b>\$ 358,693</b>	<b>\$ 359,475</b>	<b>\$ 366,372</b>	<b>\$ 371,499</b>	<b>\$ 2,146,790</b>
<b>Benefits - Non Health Insurance</b>							
Social Security	19,202	21,935	22,307	22,337	22,783	23,101	131,665
Medicare	4,437	5,436	5,247	5,224	5,328	5,463	30,798
Unemployment Comp.	5,947	7,025	7,339	7,673	7,987	8,036	44,007
Workers Comp	36,006	39,266	39,740	39,745	40,278	40,657	241,662
<b>Sub-Total:</b>	<b>\$ 65,646</b>	<b>\$ 73,356</b>	<b>\$ 74,573</b>	<b>\$ 74,979</b>	<b>\$ 76,376</b>	<b>\$ 77,197</b>	<b>\$ 442,127</b>
<b>Benefits - Health Insurance</b>							
Medical Insurance	27,497	39,396	41,366	43,432	45,696	47,886	255,165
Dental Insurance	3,557	3,557	3,557	3,735	3,735	3,735	21,876
Disability Insurance	903	903	903	903	903	903	5,454
Vision Insurance	446	446	446	468	468	468	2,742
Life Insurance	1,592	1,592	1,592	1,592	1,592	1,592	9,552
Benefits Buy-out	8,400	8,400	8,400	8,400	8,400	8,400	50,400
FICA	10,500	10,500	10,500	10,500	10,500	10,500	63,000
Services - Medical	6,300	6,300	6,300	6,300	6,300	6,300	37,800
<b>Sub-Total</b>	<b>\$ 69,295</b>	<b>\$ 77,100</b>	<b>\$ 73,070</b>	<b>\$ 75,338</b>	<b>\$ 77,510</b>	<b>\$ 79,290</b>	<b>\$ 446,009</b>
Pension - MMG	\$ 47,437	\$ 50,239	\$ 53,440	\$ 54,460	\$ 54,436	\$ 54,435	\$ 314,447
<b>TOTAL</b>	<b>\$ 491,735</b>	<b>\$ 547,488</b>	<b>\$ 559,716</b>	<b>\$ 563,952</b>	<b>\$ 574,694</b>	<b>\$ 582,971</b>	<b>\$ 3,349,370</b>

**Assumptions:**

- 4 Full-time Fire Fighters.
- Public Safety Director removed from wage and benefit calculations.
- Negotiated reductions in or elimination of non-base wage compensation shall be deducted from projected expenditures for the affected years.
- Compensation and benefits reflect Act 133 limits as detailed in recovery plan amendment.
- No increase in employee benefits.
- Employee contribution to health insurance premium increases to 25% by 2020.
- Tiered wages for new hires after January 1, 2012.
- Any decrease in the number of full-time employees will result in a corresponding dollar for dollar reduction in compensation/benefit expenses for the remaining years of the recovery plan amendment.

**Table 21. Workforce Expenditure Limitations– Public Service Employees 2016 Base Year + 2017-2021**

Public Service Employees	2016	2017	2018	2019	2020	2021	2016 BASE YEAR + 2017-2021
<b>Compensation</b>							
<b>Wages</b>	211,986	177,724	181,870	181,903	186,703	186,729	1,126,915
Longevity	2,125	1,400	1,400	1,400	1,400	1,400	9,125
<b>Overtime</b>	10,554	7,883	7,883	7,883	7,883	7,883	49,969
Uniforms	2,875	1,968	1,968	1,968	1,968	1,968	11,375
<b>Sub-Total:</b>	<b>\$ 226,740</b>	<b>\$ 188,667</b>	<b>\$ 192,813</b>	<b>\$ 192,846</b>	<b>\$ 197,646</b>	<b>\$ 197,672</b>	<b>\$1,196,384</b>
<b>Benefits - Non-Health Insurance</b>							
<b>Social Security</b>	12,190	11,858	12,115	12,111	12,112	12,113	73,102
<b>Medicare</b>	3,319	2,774	2,834	2,834	2,903	2,904	17,568
Unemployment Comp.	2,430	3,341	3,398	4,155	4,312	4,312	25,448
<b>Worker's Comp.</b>	16,349	13,661	13,958	13,957	14,300	14,302	86,527
<b>Sub-Total:</b>	<b>\$ 34,288</b>	<b>\$ 31,634</b>	<b>\$ 32,905</b>	<b>\$ 33,060</b>	<b>\$ 33,627</b>	<b>\$ 33,631</b>	<b>\$ 204,245</b>
<b>Benefits - Health Insurance</b>							
<b>Medical Insurance</b>	36,468	33,923	35,619	37,400	39,270	41,233	223,913
Dental Insurance	4,685	4,357	4,357	4,355	4,355	4,356	24,255
<b>LT Disability Insurance</b>	994	778	778	778	778	778	4,884
Vision Insurance	467	446	446	468	468	468	2,333
<b>Life Insurance</b>	1,425	1,126	1,126	1,126	1,126	1,126	7,055
Employee Buyout	4,200	4,200	4,200	4,200	4,200	4,200	21,200
<b>HRA</b>	12,250	10,500	10,500	10,500	10,500	10,500	64,750
Service Fee	350	350	350	350	350	350	2,100
<b>Sub-Total:</b>	<b>\$ 60,189</b>	<b>\$ 54,880</b>	<b>\$ 56,576</b>	<b>\$ 58,557</b>	<b>\$ 60,427</b>	<b>\$ 62,390</b>	<b>\$ 353,019</b>
<b>Pension – MMO</b>	<b>\$ 7,224</b>	<b>\$ 7,464</b>	<b>\$ 8,206</b>	<b>\$ 8,442</b>	<b>\$ 8,433</b>	<b>\$ 8,433</b>	<b>\$ 48,202</b>
<b>TOTAL:</b>	<b>\$ 332,441</b>	<b>\$ 283,145</b>	<b>\$ 290,500</b>	<b>\$ 292,905</b>	<b>\$ 300,433</b>	<b>\$ 302,426</b>	<b>\$1,801,850</b>

**Assumptions:**

- 5 Full-time Public Service Employees.
- Public Services Director removed from wage and benefit calculations.
- Negotiated reductions in or elimination of non-base wage compensation shall be deducted from projected expenditures for the affected years.
- Compensation and benefits reflect Act 133 limits detailed in recovery plan amendment.
- No increases in employee benefits.
- Employee contribution to health insurance premium increase to 25% by 2020.
- Tiered wages for new hires after January 1, 2012.
- Any decrease in the number of full-time employees will result in a corresponding dollar for dollar reduction in compensation/ benefit expenses for the remaining years of the recovery plan amendment.

## Workforce: Full-time vs. Part-time Employees

A profile of the borough's full and part time employees for the years 2011, 2013 and 2016 is presented in Table 23. The distribution of personnel across the departments is consistent with the distribution of personnel in the workforce limitations adopted in the 2015 as well as the 2016 general fund budget. Full time non-union employees are included in the administrative category and include the borough manager, financial assistant, two administrative assistants, and the public services and public safety directors. The full time personnel in the police, fire and public services department are all covered by collective bargaining agreements. Reductions in full time positions in the police, fire and public service departments have occurred through attrition over the past two years. It should also be noted that since the financial distress declaration the borough has relied on attrition to reduce personnel rather than take any action that would result in an involuntary reduction in the work force.

**Table 22. Full-time (FT) and Part-time (PT) Workforce Comparisons: 2011, 2014 & 2016**

Department	2011	2014	2016
Administration	4 FT 0 PT	6 FT 0 PT	7 FT 0 PT
Police	8 FT 4 PT	8 FT 10 PT	7 FT 5 PT
Fire	5 FT 5 PT	5 FT 7 PT	4 FT 8 PT
Public Services	5 FT 3 PT	6 FT 2 PT	5 FT 0 PT
Total	22 FT 12 PT	25 FT 17 PT	28 FT 13 PT

## Conclusion – Workforce Expenditure Limitations

The borough general fund budget must reflect the workforce expenditure limitations for the years 2016 – 2021. The limitations form the basis for the projections for the borough's general fund budget for the years 2016 – 2021 in Part 7 of this recovery plan amendment.

## PART 7. General Fund: 2016 Base Year + 5-Year Budget Projections: 2017 – 2021

BOROUGH OF GREENVILLE GENERAL FUND	2016 Base Year Budget	2017 Budget Projection	2018 Budget Projection	2019 Budget Projection	2020 Budget Projection	2021 Budget Projection
<b>GENERAL FUND REVENUE</b>						
<b>REAL PROPERTY TAXES</b>						
01 301 100 000 Real Estate Tax-Current General	741,918	797,533	797,533	797,533	797,533	797,533
01 301 110 000 Real Estate Tax-Current Debt	259,323	279,299	279,299	279,299	279,299	279,299
01 301 120 000 Real Estate Tax - Current Fire	90,847	97,657	97,657	97,657	97,657	97,657
01 301 200 000 Real Estate Tax-General PY	36,123	36,123	36,123	36,123	36,123	36,123
01 301 210 000 Real Estate Tax-Debt-PY	11,000	14,416	14,416	14,416	14,416	14,416
Real Estate Tax - Fire PY	0	5,040	5,040	5,040	5,040	5,040
01 301 400 000 Real Estate Tax-Delinquent General	63,000	63,000	63,000	63,000	63,000	63,000
01 301 410 000 Real Estate Tax-Delinquent Debt	22,100	22,100	22,100	22,100	22,100	22,100
01 301 4xx Real Estate Tax - Delinquent Fire	0	-	7,500	7,500	7,500	7,500
Total - Real Property Taxes	1,247,680	1,315,168	1,315,168	1,315,168	1,315,168	1,315,168
<b>LOCAL TAX ENABLING ACT (ACT 511) TAXES</b>						
01 310 010 000 Per Capita Tax-Current Year	9,000	9,000	9,000	9,000	9,000	9,000
01 310 020 000 Per Capita Tax-Prior Year	1,000	1,200	1,200	1,200	1,200	1,200
01 310 030 000 Per Capita Tax-Delinquent	1,000	1,000	1,000	1,000	1,000	1,000
01 310 100 000 Real Estate Transfer Tax	21,000	27,000	27,000	27,000	27,000	27,000
01 310 210 000 EIT-Current Year	299,580	273,065	273,065	273,065	273,065	273,065
01 310 220 000 EIT-Prior Year	159,500	120,621	120,621	120,621	120,621	120,621
01 310 230 000 EIT - Two years Delinquent	5,000	5,000	5,000	5,000	5,000	5,000
01 310 231 000 EIT-Three years Delinquent	20	-	-	-	-	-
01 310 240 000 EIT-Non-Res Current	58,550	71,370	71,370	71,370	71,370	71,370
01 310 250 000 EIT-Non-Res Prior Year	75,000	36,275	23,790	23,790	23,790	23,790
01 310 260 000 EIT-Non-Res 2 years Delinquent	125	-	-	-	-	-
01 310 510 000 Local Service Tax-Current Year	60,100	82,000	82,000	82,000	82,000	82,000
01 310 520 000 Local Service Tax-Prior Year	33,970	27,000	27,000	27,000	27,000	27,000
01 310 530 000 Local Service Tax-Delinquent	0	100	100	100	100	100
Total - Act 511 Taxes	744,553	656,131	643,645	643,645	643,645	643,645
<b>BUSINESS LICENSES AND PERMITS</b>						
01 321 420 000 License-Regulated Rental Unit	29,450	29,450	29,450	29,450	29,450	29,450
01 321 610 000 Permit-Solicitation	20	690	690	690	690	690
01 321 620 000 Permit-Farmers Market	425	425	425	425	425	425
01 321 700 000 Permit-Amusement Devices	875	875	875	875	875	875
01 321 800 000 Fees-Cable Television Franchise	57,612	57,612	57,612	57,612	57,612	57,612



01 321 900 000 Fees-Solid Waste Franchise	35,000	35,700	35,700	35,700	35,700	36,414
<b>Total - Business Licenses and Permits</b>	<b>416,537</b>	<b>423,752</b>	<b>423,752</b>	<b>423,752</b>	<b>423,752</b>	<b>425,656</b>
<b>NON-BUSINESS LICENSES AND PERMITS</b>						
01 322 200 000 Permit-Demolition	1,000	1,000	1,000	1,000	1,000	1,100
01 322 500 000 Permit-Street Opening	8,000	7,000	7,000	7,500	7,500	7,500
01 322 810 000 Permit-Ubiquitous License Fee	4,783	4,783	4,783	4,783	4,783	4,783
<b>Total - Non-Business Licenses and Permits</b>	<b>13,283</b>	<b>12,783</b>	<b>12,783</b>	<b>13,383</b>	<b>13,383</b>	<b>13,383</b>
<b>FINES AND FORFEITS</b>						
01 331 100 000 Fines-District Magistrate	15,000	18,000	18,000	18,000	18,000	18,000
01 331 110 000 Fines-Vehicle Code Violations	6,500	6,000	6,000	6,000	6,000	6,000
01 331 120 000 Fines-Court of Common Pleas	15,000	15,000	15,000	15,000	15,000	15,000
01 331 130 000 Fines-State Statute Penalties	2,500	2,500	2,500	2,500	2,500	2,500
01 331 140 000 Fines-Parking Tickets	0	200	200	200	200	200
01 331 150 000 Registration Points	350	500	500	500	500	500
<b>Total - Fines and Forfeits</b>	<b>41,550</b>	<b>43,200</b>	<b>43,200</b>	<b>43,200</b>	<b>43,200</b>	<b>43,200</b>
<b>INTEREST EARNINGS</b>						
01 341 010 000 Interest-Checking	50	50	50	50	50	50
01 341 020 000 Interest-Savings	450	450	450	450	450	450
01 341 030 000 Interest-Certificate of Deposits	0	-	-	-	-	-
<b>Total - Interest Earnings</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>500</b>
<b>RENTS AND ROYALTIES</b>						
01 342 106 000 Rent-Sports Complex Fields	9,000	9,000	9,000	9,000	9,000	9,000
01 342 107 000 Rent-Riverside Park Fields	2,000	2,000	2,000	2,000	2,000	2,000
01 342 200 000 Rent-Sewer Plant	8,000	8,000	8,000	8,000	8,000	8,000
01 342 201 000 Rent-Riverside Park / Amphitheater	0	-	-	-	-	-
01 342 202 000 Rent-Fox's Pizza	8,000	8,000	8,000	8,000	8,000	8,000
01 342 220 000 Rent-COG Jail Facility	3,600	3,600	3,600	3,600	3,600	3,600
01 342 230 000 Rent-Recreation Center	12,000	12,000	12,000	12,000	12,000	12,000
01 342 240 000 Rent-Fire Station Bay	0	-	-	-	-	-
01 342 500 000 West Building Proceeds	5,800	5,800	5,800	5,800	5,800	5,800
<b>Total - Rents and Royalties</b>	<b>48,000</b>	<b>48,000</b>	<b>48,000</b>	<b>48,000</b>	<b>48,000</b>	<b>48,000</b>
<b>INTERGOVERNMENTAL REVENUE - FEDERAL</b>						
01 351 130 000 SAFER Fire Grant	0	-	-	-	-	-
01 351 140 000 Airport Federal Grant	0	-	-	-	-	-
<b>Total - Intergovernmental Revenue - Federal</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>INTERGOVERNMENTAL REVENUE - STATE</b>						
01 364 002 000 State Fire Commissioners Grant	13,790	13,790	13,790	13,790	13,790	13,790
01 364 010 000 DGED Grant	33,550	-	-	-	-	-

01 354 020 000 Narcotics Task Force	1,000	3,287	3,287	3,287	3,287	3,287
01 354 090 000 CDBG Grant Reimbursements	0					
01 354 110 000 Local Government Grant - Intern	3,168	3,168	3,168	3,168	3,168	3,168
01 354 160 000 Recycling Grant	1,800	1,800	1,800	1,800	1,800	1,800
<b>Total - Intergovernmental Revenue - State</b>	<b>55,366</b>	<b>22,016</b>	<b>22,016</b>	<b>22,016</b>	<b>22,016</b>	<b>22,016</b>
<b>STATE SHARED REVENUE AND ENTITLEMENTS</b>						
01 355 010 000 Public Utility Realty Tax	2,800	2,800	2,800	2,800	2,800	2,800
01 355 040 000 Alcoholic Beverage Licenses	27,000	27,000	27,000	27,000	27,000	27,000
01 355 050 000 Police Pension Monies-State Aid	60,856	76,627	76,627	76,627	76,627	76,627
01 355 051 000 Fire Pension Monies-State Aid	46,384	35,905	35,905	35,905	35,905	35,905
01 355 052 000 Non-Uniform Pension Monies-State Aid	26,709	28,386	28,386	28,386	28,386	28,386
01 355 053 000 Volunteer Fire Relief-State Aid	10,000	10,000	10,000	10,000	10,000	10,000
01 355 080 000 State Unconventional Gas Well Fund Proceeds	6,700	6,700	6,700	6,700	6,700	6,700
<b>Total - State Shared Revenue and Entitlements</b>	<b>156,149</b>	<b>163,118</b>	<b>163,118</b>	<b>163,118</b>	<b>163,118</b>	<b>163,118</b>
<b>LOCAL GOV'T - CONTRACTED SERVICES</b>						
01 358 100 000 Contract-West Salem Police	90,850	90,350	91,759	91,759	92,677	92,677
01 358 300 000 Contract-Public Works Services	100	100	100	100	100	100
<b>Total - Local Gov't Contracted Services</b>	<b>90,950</b>	<b>90,950</b>	<b>91,859</b>	<b>91,859</b>	<b>92,777</b>	<b>92,777</b>
<b>CHARGES FOR SERVICES</b>						
01 361 161 000 Municipal Lien Letter	0					
01 361 165 000 Bid Specification Receipts	0					
01 361 300 000 Permit-Sign	200	200	200	200	200	200
01 361 340 000 Fees-Zoning Hearing	0	500	500	500	500	500
01 361 740 000 Photocopies	10	20	20	20	20	20
01 362 110 000 Police Reports	1,850	2,500	2,500	2,500	2,500	2,500
01 362 140 000 School Cross Guard Reimburse	4,511	4,828	4,828	4,828	4,828	4,828
01 362 200 000 Fees-Special Fire Protection	12,000	20,000	20,000	20,000	20,000	20,000
01 362 240 000 Fire Reports	20	20	20	20	20	20
01 362 211 000 Permit-Fire Alarm	20	20	20	20	20	20
01 362 212 000 Permit-Fire Prevention	20	20	20	20	20	20
01 362 213 000 Fire Service Charges	0					
01 362 440 000 Permit-Building	25,000	25,000	25,000	25,000	25,000	25,000
01 362 470 000 Property Maintenance Fees	650	650	650	650	650	650
01 363 220 000 Permit-Parking	5,000	9,000	9,000	9,000	9,000	9,000
01 364 600 000 Host Fee- Solid Waste Facility	3,500	3,500	3,500	3,500	3,500	3,500
<b>Total - Charges for Services</b>	<b>52,781</b>	<b>66,258</b>	<b>66,258</b>	<b>66,258</b>	<b>66,258</b>	<b>66,258</b>
<b>MISCELLANEOUS REVENUES</b>						

01 380 100 000 Miscellaneous Revenues						
<b>01 380 110 000 Miscellaneous Revenues</b>	13,000	20,000	20,000	20,000	20,000	20,000
01 380 120 000 Premiums/Insurance	56,734	2,331	36,772	20,922	51,015	53,196
<b>01 387 100 000 Donations/Contrib.-Private</b>	38,500	38,500	38,500	38,500	38,500	38,500
01 387 200 000 Donations/Police Dept-Private	0	-	-	-	-	-
<b>01 387 300 000 Donations/Fire Dept.-Private</b>	0	-	-	-	-	-
01 389 400 000 Fund Revenue	0	250	250	250	250	250
<b>Total - Miscellaneous Revenues</b>	<b>112,334</b>	<b>101,741</b>	<b>105,522</b>	<b>107,694</b>	<b>109,765</b>	<b>111,940</b>
<b>OTHER FINANCING SOURCES</b>						
<b>01 391 100 000 Sale of General Fixed Assets</b>	1,500	1,500	1,500	1,500	1,500	1,500
01 391 200 000 Use of Funds	102,865	-	-	-	-	-
<b>01 392 015 000 Transfer from Capital Fund</b>	0	-	-	-	-	-
01 392 030 000 Transfer from Sewer Fund	0	-	-	-	-	-
<b>01 392 350 000 Transfer from Highway Aid Fund</b>	0	-	-	-	-	-
01 392 350 000 Reimbursement from Water Authority	26,000	-	-	-	-	-
<b>xx xxx xxx xxx Transfer from Storm Water Utility Fee</b>	0	100,000	100,000	100,000	100,000	100,000
01 395 000 000 Loan Proceeds	0	-	-	-	-	-
<b>01 395 000 000 Insurance Proceeds</b>	0	-	-	-	-	-
<b>Total - Other Financing Sources</b>	<b>13,365</b>	<b>101,500</b>	<b>101,500</b>	<b>101,500</b>	<b>101,500</b>	<b>101,500</b>
<b>TOTAL GENERAL FUND REVENUE</b>	<b>125,699</b>	<b>203,241</b>	<b>207,022</b>	<b>209,194</b>	<b>211,265</b>	<b>213,440</b>
<b>GENERAL FUND EXPENDITURES</b>						
<b>GENERAL GOVERNMENT - LEGISLATIVE</b>						
01 400 105 000 Salary - Elected Officials	1,500	1,500	10,700	10,700	10,700	10,700
<b>01 400 192 000 Social Security</b>	93	93	663	663	663	663
01 400 197 000 Medicare	22	22	155	155	155	155
<b>01 400 352 000 Insurance-Public Officials</b>	725	725	725	750	775	800
01 400 353 000 Bond Council President	250	250	250	250	250	250
<b>01 400 460 000 Training/Seminars</b>	200	200	200	200	200	200
<b>Total - General Government - Leg Salary</b>	<b>2,790</b>	<b>2,790</b>	<b>12,533</b>	<b>12,713</b>	<b>12,713</b>	<b>12,768</b>
<b>GENERAL GOVERNMENT - ADMINISTRATION</b>						
01 401 05 000 Salary - Mayor	2,000	2,000	2,000	2,000	2,000	2,000
<b>01 401 110 000 Salary-Borough Manager</b>	30,269	30,269	30,769	30,769	31,369	31,369
01 401 110 001 Salary - Public Safety Director	3,500	3,500	3,500	3,500	3,500	3,500
<b>01 401 110 002 Salary - Public Safety Director</b>	52,000	52,000	52,000	52,000	52,000	52,000
01 401 126 000 Wages-Borough Secretary	37,882	36,631	38,000	38,000	39,866	39,866
<b>01 401 127 000 Wages-Intern</b>	5,280	5,280	5,280	5,280	5,280	5,280

01 401 156 000 Employee Benefits-Bigout	2,200	2,200	2,200	2,200	2,200	2,200
<b>01 401 157 000 Health Insurance Reimbursements</b>	<b>7,420</b>	<b>7,420</b>	<b>7,420</b>	<b>7,420</b>	<b>7,420</b>	<b>7,420</b>
01 401 160 000 Overtime	242	242	242	242	242	242
<b>01 401 192 000 Social Security</b>	<b>9,089</b>	<b>9,047</b>	<b>9,068</b>	<b>9,068</b>	<b>9,366</b>	<b>9,366</b>
01 401 193 000 Medicare	2,122	2,116	2,121	2,121	2,190	2,190
<b>01 401 194 000 Unemployment</b>	<b>2,491</b>	<b>2,622</b>	<b>2,753</b>	<b>2,884</b>	<b>3,015</b>	<b>3,015</b>
01 401 195 000 Worker Compensation	317	369	315	315	321	321
<b>01 401 196 000 Insurance-Health</b>	<b>25,582</b>	<b>26,877</b>	<b>28,220</b>	<b>29,631</b>	<b>31,113</b>	<b>32,669</b>
01 401 198 000 Insurance-Dental	2,391	2,361	2,391	2,510	2,510	2,510
<b>01 401 199 000 Insurance-LT Disability</b>	<b>560</b>	<b>560</b>	<b>560</b>	<b>560</b>	<b>560</b>	<b>560</b>
01 401 199 001 Insurance-Vision	305	305	305	320	320	320
<b>01 483 300 000 Non-Union Employee Pensions</b>	<b>4,750</b>	<b>5,892</b>	<b>6,437</b>	<b>6,622</b>	<b>6,573</b>	<b>6,572</b>
01 401 199 002 Insurance-Life	724	724	724	724	724	724
<b>01 401 210 000 Supplies-Office</b>	<b>3,500</b>	<b>3,500</b>	<b>3,500</b>	<b>3,500</b>	<b>3,500</b>	<b>3,500</b>
01 401 213 000 Supplies-Computer Software	25	25	25	25	25	25
<b>01 401 215 000 Postage</b>	<b>700</b>	<b>700</b>	<b>700</b>	<b>700</b>	<b>700</b>	<b>700</b>
01 401 217 000 Service-Medical	350	350	350	350	350	350
<b>01 401 261 000 Supplies-Minor Equipment</b>	<b>200</b>	<b>200</b>	<b>200</b>	<b>200</b>	<b>200</b>	<b>200</b>
01 401 310 000 Professional Services	1,000	1,000	1,000	1,000	1,000	1,000
<b>01 401 311 000 Services-Audit</b>	<b>13,500</b>	<b>18,000</b>	<b>18,360</b>	<b>18,727</b>	<b>19,102</b>	<b>19,484</b>
01 401 316 000 Employee Expenses	250	250	250	250	250	250
<b>01 401 321 000 Telephone</b>	<b>3,350</b>	<b>2,200</b>	<b>2,300</b>	<b>2,400</b>	<b>2,500</b>	<b>2,600</b>
01 401 324 000 Cellular	651	651	651	651	651	651
<b>01 401 325 000 Internet</b>	<b>985</b>	<b>1,004</b>	<b>1,025</b>	<b>1,045</b>	<b>1,065</b>	<b>1,087</b>
01 401 341 000 Advertising/Printing	4,500	4,800	4,800	4,800	4,950	4,950
<b>01 401 353 001 Bond-Manager</b>	<b>735</b>	<b>735</b>	<b>735</b>	<b>735</b>	<b>735</b>	<b>735</b>
01 401 353 002 Bond-Secretary	735	735	735	735	735	735
<b>01 401 384 000 Rental-Office Equipment</b>	<b>1,300</b>	<b>1,300</b>	<b>1,300</b>	<b>1,300</b>	<b>1,300</b>	<b>1,300</b>
01 401 420 000 Dues/Subscriptions/Magazines	1,500	1,500	1,500	1,500	1,500	1,500
<b>01 401 451 000 Borough Code Codification Expense</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>
01 401 452 000 Service-Computer Support	6,000	6,000	6,000	6,000	6,000	6,000
<b>01 401 453 000 DCED - Computer Upgrade</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
01 401 453 001 DCED - Storm Water Utility Study	33,350	33,350	33,350	33,350	33,350	33,350
<b>01 401 460 000 Training/Seminars</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>
01 401 530 000 Mercat Comm. Council of Gov's	1,000	1,000	1,000	1,000	1,000	1,000
<b>Total - General Government - Administration</b>	<b>285,260</b>	<b>256,902</b>	<b>261,799</b>	<b>264,220</b>	<b>269,579</b>	<b>271,678</b>

GENERAL GOV'T FINANCIAL ADMINISTRATION						
01 402 126 000 Wages-Finance Secretary	27,503	27,502	28,102	28,102	28,822	28,822
01 402 136 000 Employee Benefits Buyout	0	0	0	0	0	0
01 402 157 000 Health Insurance Reimbursements	2,100	2,100	2,100	2,100	2,100	2,100
01 402 179 000 Longevity	0	0	0	0	0	0
01 402 192 000 Social Security	1,705	1,705	1,742	1,742	1,787	1,787
01 402 193 000 Medicare	399	399	407	407	418	418
01 402 194 000 Unemployment	424	424	495	518	542	542
01 402 195 000 Worker's Compensation	50	50	56	56	62	62
01 402 196 000 Insurance-Health	6,878	7,222	7,583	7,962	8,360	8,778
01 402 198 000 Insurance-Dental	741	741	741	741	741	741
01 402 199 000 Insurance-LT Disability	154	154	154	154	154	154
01 402 199 000 Insurance-Vision	89	89	89	89	89	89
01 483 300 000 Pension	903	1,126	1,237	1,272	1,271	1,271
01 402 330 000 Insurance-Life	179	179	179	179	179	179
01 402 237 000 Service-Medical	50	50	50	50	50	50
01 402 340 000 Prof Services - Industrial Appraisal	0	0	0	0	0	0
01 402 353 000 Bond-Financial Secretary	735	735	735	735	735	735
01 402 400 000 Training Seminars	100	100	100	100	100	100
<b>Total - General Gov't Financial Administration</b>	<b>41,989</b>	<b>42,555</b>	<b>43,744</b>	<b>44,222</b>	<b>45,421</b>	<b>45,839</b>
GENERAL GOVERNMENT TAX COLLECTION						
01 403 105 000 Salary-Tax Collector	4,275	4,275	4,275	4,275	4,275	4,275
01 403 192 000 Social Security	265	265	265	265	265	265
01 403 193 000 Medicare	62	62	62	63	62	62
01 403 242 001 Forms/Postage-Real Estate	1,500	1,500	1,500	1,500	1,500	1,500
01 403 212 002 Forms/Postage-Earned Income Tax	1,750	1,750	1,750	1,750	1,750	1,750
01 403 242 002 Forms/Postage-Local Services Tax	200	200	200	200	200	200
01 403 220 000 Supplies-General Operating	3,400	3,400	3,400	3,400	3,400	3,400
01 403 318 001 Collection Fees: Resident EIT Current	6,510	7,700	7,700	7,700	7,700	7,700
01 403 318 002 Collection Fees: Resident EIT Delinquent	3,090	3,500	3,500	3,500	3,500	3,500
01 403 319 001 Collection Fees: LST Current	200	200	200	200	200	200
01 403 319 002 Collection Fees: LST Delinquent	200	200	200	200	200	200
01 403 319 003 Collection Fees: Non-Res EIT Current	2,000	2,000	2,000	2,000	2,000	2,000
01 403 319 004 Collection Fees: Non-Res EIT Delinquent	1,134	750	750	750	750	750
01 403 350 000 Bond-Real Estate Tax 3202	0	0	0	0	0	0
<b>Total - General Government - Tax Collection</b>	<b>26,001</b>	<b>26,702</b>	<b>26,702</b>	<b>26,703</b>	<b>26,702</b>	<b>26,702</b>
GENERAL GOV'T SOLICITOR LEGAL SERVICES						

01 404 314 000 Fees-Solicitor General	7,500	7,500	7,500	7,500	7,500	7,500
01 404 314 004 Labor Relations Legal Fees	10,000	10,000	10,000	10,000	10,000	10,000
01 404 314 005 Legal Matters	5,000	10,000	10,000	10,000	10,000	10,000
Total - General Gov't - Solicitor Legal Services	22,500	27,500	27,500	27,500	27,500	27,500
<b>GENERAL GOV'T - ENGINEERING SERVICES</b>						
01 409 343 000 Fees-Engineering	20,000	20,000	20,000	20,000	20,000	20,000
Total - General Gov't - Engineering Services	20,000	20,000	20,000	20,000	20,000	20,000
<b>GENERAL GOVERNMENT - BOROUGH BUILDING</b>						
01 409 220 000 Supplies-General Operating	1,200	1,000	1,000	1,200	1,200	1,300
01 409 261 000 Supplies-Minor Equipment	350	350	350	350	350	350
01 409 361 000 Electric	7,500	10,500	10,500	10,500	10,500	10,500
01 409 362 000 Natural Gas	490	490	490	490	490	490
01 409 364 000 Sewage	450	450	450	450	450	450
01 409 366 000 Water	900	900	900	925	925	950
01 409 373 000 Repairs-Building Maintenance	2,500	6,000	6,000	6,000	6,000	6,000
01 409 373 002 Repair - House (16 N. Main St)						
01 409 374 000 Repairs-Equipment	400	600	400	400	400	400
01 409 430 000 Taxes-17 Main (Fox's Pizza)	1,600	1,600	1,600	1,600	1,600	1,600
01 409 450 000 Contracted Services	4,100	4,100	4,100	4,180	4,266	4,350
Total - General Gov't - Borough Building	23,900	30,400	30,200	30,505	30,531	30,800
<b>PUBLIC SAFETY - POLICE</b>						
01 410 110 000 Salary-Public Safety Director	0					
01 410 112 000 Wages-Full Time	329,575	333,734	345,104	345,093	353,493	353,493
01 410 115 000 Wages-Part-time	8,400	8,400	8,400	8,400	8,400	8,400
01 410 126 000 Wages-Clerk	0					
01 410 156 000 Employee Benefits-Buy-out	9,400	9,400	9,400	9,400	9,400	9,400
01 410 157 000 Health Insurance Reimbursements	22,750	22,750	22,750	22,750	22,750	22,750
01 410 172 000 Holiday Pay	11,280	11,280	11,280	11,280	11,280	11,280
01 410 179 000 Longevity	4,375	4,375	4,375	4,375	4,375	4,375
01 410 180 000 Overtime	9,000	9,000	9,000	9,000	9,000	9,000
01 410 180 001 Over-Time Drug Task Force	3,287	3,287	3,287	3,287	3,287	3,287
01 410 181 000 Court Hearing Pay	7,800	7,800	7,800	7,800	7,800	7,800
01 410 182 000 Officer in Charge Pay	5,800	5,800	5,800	5,800	5,800	5,800
01 410 187 000 Turnaround Pay	1,995	1,995	1,995	1,995	1,995	1,995
01 410 188 000 Shift Differential	1,971	1,971	1,971	1,971	1,971	1,971
01 410 192 000 Social Security	5,121	5,121	5,121	5,121	5,121	5,121
01 410 193 000 Medicare	6,690	6,750	6,944	6,915	7,066	7,037

01 410 195 000 Worker Compensation	35,744	35,432	36,024	35,875	36,040	35,892
01 410 196 000 Insurance-Health	32,303	33,456	33,739	33,323	33,493	33,099
01 410 197 000 Pension	60,856	76,627	76,627	76,627	76,627	76,627
01 410 198 000 Insurance-Disability	3,300	3,300	3,300	3,300	3,300	3,300
01 410 199 000 Insurance-LT Disability	1,661	1,661	1,661	1,661	1,661	1,661
01 410 199 001 Insurance-Life	1,132	1,641	1,641	1,641	1,641	1,641
01 410 199 002 Insurance-Life	2,783	2,783	2,783	2,783	2,783	2,783
01 410 210 000 Supplies-Office	2,000	2,000	2,000	2,200	2,250	2,275
01 410 213 000 Supplies-Computer Software	0	150	150	150	150	150
01 410 215 000 Postage	250	250	250	300	320	340
01 410 220 000 Supplies-General Operating	1,000	1,000	1,000	1,000	1,000	1,000
01 410 231 000 Fuel-Gasoline	22,000	22,000	22,500	22,000	22,500	22,000
01 410 237 000 Service-Medical	350	350	350	350	350	350
01 410 238 000 Supplies-Uniforms	5,250	5,250	5,250	5,250	5,250	5,250
01 410 239 000 Supplies-Ammunition	1,500	1,500	1,600	1,600	1,700	1,700
01 410 240 000 Supplies-Tires	2,700	2,700	2,700	2,700	2,700	2,700
01 410 251 000 Supplies-Vehicle	100	100	100	100	100	100
01 410 252 000 Supplies-Misc Equipment	750	750	750	1,000	1,000	1,000
01 410 310 000 Professional Services	4,000	2,000	2,000	2,500	2,500	2,500
01 410 312 000 Fees-Laundry	26,000	26,000	26,000	26,000	26,000	26,000
01 410 318 000 Employee Expenses	250	1,000	1,000	1,000	1,000	1,000
01 410 321 000 Telephone	7,300	800	1,300	1,500	1,500	1,700
01 410 324 000 Cellular	1,231	2,000	2,000	2,200	2,200	2,400
01 410 325 000 Internet	960	960	960	960	960	960
01 410 327 000 Services-Radio	500	1,000	1,000	1,000	1,000	1,000
01 410 331 000 Advertising & Promotional	1,000	1,000	1,000	1,000	1,000	1,000
01 410 352 001 Insurance - Police Professional	3,500	2,600	2,600	2,700	2,700	2,800
01 410 352 002 Insurance-Vehicle	4,000	4,000	4,000	4,400	4,600	4,800
01 410 374 000 Repairs-Equipment	300	300	300	400	400	400
01 410 374 001 Repairs-Vehicle	3,500	3,300	3,500	4,500	5,500	5,500
01 410 384 000 Rental-Office Equipment	1,250	1,000	1,000	1,250	1,250	1,300
01 410 395 000 Donation Purchases						
01 410 420 000 Dues/Subscriptions/Magazines	520	1,000	1,000	1,000	1,000	1,000
01 410 450 000 Services-Computer Support	3,700	5,000	5,000	6,200	6,300	6,400
01 410 460 000 Training/Seminars	2,000	4,000	4,000	4,000	4,000	4,000

01 410 430 000 Testing						
01 410 700 000 Capital Outlay	0	89,000	-	-	90,000	-
Total - Public Safety - Police	308,055	504,974	537,402	642,253	648,402	653,292
<b>PUBLIC SAFETY - FIRE</b>						
01 411 110 000 Wages - Public Safety Director						
01 411 112 000 Wages-Driver/Lieutenant	170,958	170,927	174,927	175,006	179,806	179,857
01 411 112 001 Wages- Overtime	10,706	10,706	10,706	10,706	10,706	10,706
01 411 115 000 Wages-Part Time	90,937	131,821	133,821	134,224	136,624	141,697
01 411 115 001 Wages- SAFER STE Wages						
01 411 156 000 Employee Benefits Buy-out	8,400	8,400	8,400	8,400	8,400	8,400
01 411 157 000 Health Insurance Reimbursements	10,500	10,500	10,500	10,500	10,500	10,500
01 411 172 000 Holiday Pay	20,422	22,514	22,514	22,514	22,514	22,514
01 411 179 000 Longevity	2,100	2,100	2,100	2,100	2,100	2,100
01 411 180 000 Overtime FLSA	1,416	1,416	1,619	1,619	1,619	1,619
01 411 182 000 Shift Supervisor Rate	45	45	45	45	45	45
01 411 182 001 Call Back Time	8,519	9,456	9,456	9,456	9,456	9,456
01 411 192 000 Social Security	21,202	21,335	22,307	22,337	22,733	23,101
01 411 192 001 SAFER SSI	0	-	-	-	-	-
01 411 193 000 Medicare	5,491	5,130	5,237	5,224	5,324	5,452
01 411 193 001 SAFER Medicare	0	-	-	-	-	-
01 411 194 000 Unemployment	5,937	7,025	7,369	7,563	7,937	8,336
01 411 194 001 SAFER Unemployment	0	-	-	-	-	-
01 411 195 000 Worker Compensation	36,006	39,466	39,779	39,755	40,276	41,657
01 411 195 001 SAFER Workers' Comp	0	-	-	-	-	-
01 411 196 000 Insurance-Health	37,497	39,395	41,366	40,234	45,606	47,886
01 411 197 000 Pension	47,337	35,905	35,905	35,905	35,905	35,905
01 411 198 000 Insurance-Dental	3,557	2,520	3,557	3,735	3,735	3,735
01 411 199 000 Insurance-LT Disability	909	909	909	909	909	909
01 411 199 001 Insurance-Vision	468	468	468	468	468	468
01 411 199 002 Insurance-Life	1,592	1,592	1,592	1,592	1,592	1,592
01 411 216 000 Supplies-Office	600	600	600	600	600	600
01 411 213 000 Supplies-Computer Software	275	600	600	600	600	600
01 411 215 000 Postage	600	600	600	600	600	600
01 411 220 000 Supplies-General Operating	750	1,000	1,000	1,000	1,000	1,000
01 411 231 000 Fuel-Gasoline	3,000	2,000	2,000	2,000	2,000	2,000
01 411 232 000 Fuel-Diesel	2,300	2,300	2,300	2,500	2,500	2,500



01 411 237 000 Services-Media	6,300	6,300	6,300	6,900	6,900	6,900
<b>01 411 238 000 Supplies-Uniform</b>	2,850	3,100	3,100	3,100	3,100	3,100
01 411 246 000 Supplies-Fire	900	900	900	900	900	900
<b>01 411 250 000 Supplies-Building Maintenance</b>	350	350	350	350	350	350
01 411 251 000 Supplies-Vehicle	850	850	850	850	850	850
<b>01 411 261 000 Supplies-Minor Equipment</b>	300	300	300	400	400	400
01 411 310 000 Professional Services	50	50	50	50	50	50
<b>01 411 318 000 Employee Expense</b>	50	50	50	50	50	50
01 411 321 000 Telephone	500	500	500	500	500	500
<b>01 411 324 000 Cellular</b>	0	100	100	100	100	100
01 411 325 000 Internet	600	600	600	600	600	600
<b>01 411 341 000 Advertising &amp; Printing</b>	0	-	-	-	-	-
01 411 352 000 Insurance-Vehicle	4,750	4,750	4,750	4,750	4,750	4,750
<b>01 411 361 000 Electric</b>	3,300	3,900	4,000	4,100	4,100	4,200
01 411 362 000 Natural Gas	2,700	2,700	2,700	2,700	2,700	2,700
<b>01 411 363 000 Hydrants</b>	18,300	18,300	18,300	18,300	18,300	18,300
01 411 364 000 Sewage	500	500	500	500	500	500
<b>01 411 366 000 Water</b>	1,000	1,000	1,000	1,000	1,000	1,000
01 411 373 000 Repairs-Building Maintenance	500	600	600	600	650	600
<b>01 411 374 000 Repairs-Equipment Maintenance</b>	300	600	650	675	700	725
01 411 375 000 Repairs-Vehicle	5,000	5,000	5,000	5,000	5,000	5,000
<b>01 411 384 000 Rental-Office Equipment</b>	0	-	-	-	-	-
01 411 412 000 Dues/Subscriptions/Magazines	250	250	250	250	250	250
<b>01 411 452 000 Services-Computer Support</b>	1,300	1,300	1,300	1,400	1,400	1,400
01 411 458 000 Volunteer Expenses	750	750	750	750	750	750
<b>01 411 460 000 Training/Seminars</b>	1,300	1,300	1,300	1,300	1,300	1,300
01 411 700 000 Testing	200	200	200	200	200	200
<b>01 411 700 000 Capital Outlay</b>	0	-	-	-	-	-
<b>Total - Public Safety - Fire</b>	<b>540,550</b>	<b>585,665</b>	<b>596,242</b>	<b>601,050</b>	<b>611,947</b>	<b>620,362</b>
<b>PUBLIC SAFETY - CODE ENFORCEMENT</b>						
01 413 120 001 Wages-Code Officer-Full Time	37,267	37,240	38,210	38,124	39,334	39,250
<b>01 413 120 002 Wages-Code Officer-Full Time CDBG</b>	0	-	-	-	-	-
01 413 120 003 Wages-Code Officer-Admin	267	267	267	267	267	273
<b>01 413 121 001 Wages-Code Secretary</b>	0	-	-	-	-	-
01 413 121 002 Wages-Code Secretary-CDBG	0	-	-	-	-	-
<b>01 413 121 003 Wages-Code Secretary Admin</b>	3,115	3,058	3,178	3,177	3,321	3,322

01 413 150 000 Wages-Code Officer-Part Time						
<b>01 413 150 002 Wages-Code Officer-Part Time CDBG</b>	0	-	-	-	-	-
01 413 156 000 Employee Benefit - Buy-out	0					
<b>01 413 157 000 Health Insurance Reimbursements</b>	1,881	1,881	1,881	1,881	1,881	1,881
01 413 179 000 Longevity	0					
<b>01 413 192 000 Social Security</b>	2,578	2,571	2,641	2,638	2,721	2,718
01 413 193 000 Medicare	693	801	618	617	696	636
<b>01 413 194 000 Unemployment</b>	802	844	886	928	970	970
01 413 195 000 Worker Compensation	203	208	213	213	228	219
<b>01 413 196 000 Insurance-Health</b>	4,481	4,705	4,940	5,187	5,447	5,719
01 413 197 000 Pension	1,867	1,638	1,875	1,927	1,935	1,933
<b>01 413 198 000 Insurance-Dental</b>	482	482	482	506	506	506
01 413 199 000 Insurance-LT Disability	239	239	239	239	239	239
<b>01 413 199 001 Insurance-Vision</b>	22	22	22	23	23	23
01 413 199 002 Insurance-Life	312	312	312	312	312	312
<b>01 413 210 000 Supplies-Office</b>	600	600	600	600	600	600
01 413 215 000 Postage	2,000	1,500	1,500	1,500	1,500	1,500
<b>01 413 231 000 Vehicle Fuel</b>	1,200	1,200	1,200	1,200	1,200	1,200
01 413 237 000 Service-Medical	50	50	50	50	50	50
<b>01 413 238 000 Supplies-Uniforms</b>	250	250	250	250	250	250
01 413 251 000 Supplies-Mirror Equipment	250	250	250	250	250	250
<b>01 413 310 000 Professional Services</b>	100	100	100	100	100	100
01 413 318 000 Employee Expense	50	50	50	50	50	50
<b>01 413 321 000 Telephone</b>	240	240	240	240	240	240
01 413 324 000 Cellular	1,000	1,000	1,000	1,000	1,200	1,250
<b>01 413 341 000 Advertising &amp; Printing</b>	0	-	-	-	-	-
01 413 352 000 Vehicle Insurance	500	625	625	650	650	650
<b>01 413 374 001 Vehicle Maintenance</b>	500	1,000	1,000	1,000	1,300	1,300
01 413 375 000 Tires	450	450	450	450	450	450
<b>01 413 420 000 Dues/Subscriptions/Magazines</b>	63	65	65	65	65	65
01 413 450 000 Contracted Services - Public Inspections	25,000	25,000	25,000	25,000	25,000	25,000
<b>01 413 452 000 Services-Computer Support</b>	3,000	3,000	3,100	3,100	3,200	3,200
01 413 460 000 Training/Seminars	1,000	2,000	2,000	2,000	2,000	2,000
<b>01 413 530 000 Fees-DCED Permit</b>	175	175	175	175	175	175
<b>Total - Public Safety - Code Enforcement</b>	<b>90,981</b>	<b>91,693</b>	<b>94,459</b>	<b>94,899</b>	<b>97,062</b>	<b>97,331</b>
<b>PUBLIC SAFETY - PLANNING AND ZONING</b>						

01 414 110 000 Wages-Zoning Officer	1,765	3,111	3,110	1,855	1,855	1,909
<b>01 414 157 000 Health Insurance Reimbursements</b>	79	79	79	79	79	79
01 414 196 000 Insurance-Health	163	197	217	217	227	38
<b>01 414 197 000 Pension</b>	58	74	80	84	82	84
01 414 198 000 Insurance-Dental	20	20	20	21	21	21
<b>01 414 199 000 Insurance-LT Disability</b>	10	10	10	10	10	10
01 414 199 001 Insurance-LT Disability	2	2	2	2	2	2
<b>01 414 199 002 Insurance-Life</b>	13	13	13	13	13	13
01 414 199 003 Social Security	109	112	112	115	115	110
<b>01 414 193 000 Medicare</b>	26	26	26	27	27	28
01 414 195 000 Unemployment	34	35	37	39	41	41
<b>01 414 195 000 Worker Compensation</b>	9	9	9	10	10	10
01 414 210 000 Supplies-Office	50	50	50	50	50	50
<b>01 414 215 000 Postage</b>	20	20	20	20	20	20
01 414 310 000 Professional Services	0	-	-	-	-	-
<b>01 414 314 000 Fees-Legal</b>	0	-	-	-	-	-
01 414 341 000 Advert Sign - Planning	0	-	-	-	-	-
<b>01 414 530 000 Mercer County Regional Planning Commission</b>	4,200	4,200	4,200	4,200	4,200	4,200
<b>Total - Public Safety - Planning and Zoning</b>	6,583	6,557	6,675	6,742	6,755	6,824
<b>PUBLIC SAFETY - CROSSING GDS/PARK ENFORCE</b>						
01 419 115 000 Wages-Crossing Guards	7,874	7,874	7,874	7,874	7,874	7,874
<b>01 419 115 001 Wages-Parking Enforcement Officer</b>	0	-	-	-	-	-
01 419 192 000 Social Security	488	488	488	488	488	488
<b>01 419 193 000 Medicare</b>	114	114	114	114	114	114
01 419 195 000 Unemployment	618	618	618	618	618	618
<b>01 419 195 000 Worker Compensation</b>	562	562	562	562	562	562
01 419 239 000 Service-Medical	0	-	-	-	-	-
<b>01 419 239 001 Parking Enforcement -Uniforms</b>	0	-	-	-	-	-
<b>Total - Public Safety - Cross Gds/Park Enforce</b>	9,656	9,656	9,656	9,656	9,656	9,656
<b>PUBLIC SAFETY - STRAY ANIMALS</b>						
01 430 110 000 Salary-Public Services Director	0	-	-	-	-	-
01 430 115 000 Wages-Part Time	0	-	-	-	-	-
<b>Total - Public Safety - Stray Animals</b>	1,000	1,000	1,000	1,000	1,000	1,000
<b>PUBLIC WORKS - EMPLOYEES</b>						
<b>01 430 110 001 Salary-Public Services Director</b>	0	-	-	-	-	-
01 430 115 000 Wages-Part Time	200	200	200	200	200	200
<b>01 430 115 000 Wages-Part Time</b>	0	-	-	-	-	-
<b>01 430 150 000 Employee Benefits-Benefits</b>	200	200	200	200	200	200

01 430 157 000 Health Insurance Reimbursements	12,250	10,500	10,500	10,500	10,500	10,500
01 430 179 000 Longevity	2,400	2,400	2,400	2,400	2,400	2,400
01 430 180 000 Overtime	10,554	7,883	7,883	7,883	7,883	7,883
01 430 192 000 Social Security	1,636	1,354	1,354	1,354	1,358	1,359
01 430 193 000 Medicare	3,189	2,644	2,704	2,704	2,773	2,774
01 430 194 000 Unemployment	3,729	3,090	3,297	3,451	3,571	3,611
01 430 195 000 Worker Compensation	15,711	13,023	13,320	13,319	13,662	13,664
01 430 196 000 Insurance-Health	36,460	30,928	30,613	30,400	30,270	30,233
01 430 198 000 Insurance-Dental	4,005	3,557	3,557	3,735	3,735	3,735
01 430 199 000 Insurance-Long Term Disability	994	778	778	778	778	778
01 430 199 001 Insurance-Vision	497	446	446	468	468	468
01 430 199 002 Insurance-Life	125	126	126	126	126	126
01 430 210 000 Supplies-Office	75	75	75	75	75	75
01 430 213 000 Supplies-Computer Software	50	50	50	50	50	50
01 430 220 000 Supplies-General Operating	1,600	1,600	1,600	1,600	1,600	1,600
01 430 229 000 Meal Allowance	100	100	100	100	100	100
01 430 231 000 Fuel-Gasoline	4,000	4,000	4,000	4,000	4,000	4,000
01 430 232 000 Fuel-Diesel	10,000	10,000	10,000	10,000	10,000	10,000
01 430 235 000 Lubricants	650	650	650	650	650	650
01 430 237 000 Services-Medical	250	250	250	250	250	250
01 430 238 000 Supplies-Uniform	2,075	1,660	1,660	1,660	1,660	1,660
01 430 246 000 Supplies-Tires	1,200	1,200	1,200	1,200	1,200	1,200
01 430 251 000 Supplies-Vehicle	100	150	150	150	150	150
01 430 261 000 Supplies-Minor Equipment	1,000	1,000	1,000	1,000	1,000	1,000
01 430 310 000 Professional Services	100	500	500	500	500	500
01 430 318 000 Employee Expense	200	200	200	200	200	200
01 430 321 000 Telephone	0	-	-	-	-	-
01 430 323 000 Cellular	1,000	1,000	1,000	1,000	1,000	1,000
01 430 325 000 Internet	600	600	600	600	600	600
01 430 341 000 Advertising & Printing	100	100	100	100	100	100
01 430 352 000 Insurance - Vehicle	2,100	2,400	2,400	2,500	2,500	2,600
01 430 361 000 Electric	2,500	2,300	2,300	2,300	2,300	2,300
01 430 362 000 Natural Gas	2,500	2,500	2,500	2,550	2,600	2,650
01 430 363 000 Sewage	200	250	250	250	250	250
01 430 366 000 Water	750	750	750	800	800	825
01 430 370 000 Building Maintenance, Supplies & Repairs	1,000	1,000	1,000	1,000	1,000	1,000

01 430 374 000 Repairs-Equipment	100	100	100	100	100	100
01 430 374 000 Repairs-Equipment	250	250	250	250	250	250
01 430 452 000 Services-Computer Support	1,265	1,300	1,300	1,350	1,350	1,400
01 430 600 000 Training Seminars	0	0	0	0	0	0
01 430 700 000 Capital Outlay	0	-	-	-	-	-
Total - Public Works - Streets	351,402	355,924	355,924	365,750	365,750	375,500
<b>PUBLIC WORKS - STREET SWEEPING</b>						
01 431 220 000 Supplies-Other Sweeping Supplies	0	0	0	0	0	0
01 431 251 000 Supplies-Street sweeper	1,000	1,000	1,000	1,000	1,000	1,000
01 431 253 000 Repairs-Street Sweepers	1,200	1,200	1,200	1,200	1,200	1,200
01 431 700 000 Capital Outlay	0	-	-	-	-	-
Total - Public Works - Street Sweeping	2,200	2,200	2,200	2,200	2,200	2,200
<b>PUBLIC WORKS - WINTER MAINTENANCE</b>						
01 432 192 000 Social Security	0	-	-	-	-	-
01 432 193 000 Medicare	0	-	-	-	-	-
01 432 194 000 Unemployment	0	-	-	-	-	-
01 432 245 000 Supplies-Salt	10,000	10,000	10,000	10,000	10,000	10,000
01 432 245 003 Supplies-Ice Melt	400	400	400	400	400	400
01 432 245 004 Supplies-Highway Winter Maintenance	300	300	300	300	300	300
01 432 260 000 Winter Maintenance /Snow Removal Tools	50	100	100	100	100	100
Total - Public Works - Winter Maintenance	10,750	10,800	10,800	10,800	10,800	10,800
<b>PUBLIC WORKS - TRAFFIC LIGHTS</b>						
01 433 262 000 Street Signs	2,500	2,500	2,500	2,500	2,500	2,500
01 433 263 000 Traffic Light's Electric	5,000	5,800	5,800	6,000	6,000	6,200
Total - Public Works - Traffic Lights	9,000	10,300	10,300	10,500	10,500	10,700
<b>PUBLIC WORKS - STREET LIGHTS</b>						
01 434 220 000 Supplies-Street Lighting	2,500	2,500	2,500	2,500	2,500	2,500
01 434 220 000 Supplies-Street Lighting Electric	8,000	92,000	92,000	95,000	95,000	95,000
Total - Public Works - Street Lights	83,500	97,500	97,500	97,500	97,500	97,500
<b>PUBLIC WORKS - SIDEWALKS AND CURBS</b>						
01 435 220 000 Supplies-Sidewalks/Curbs	500	1,500	500	500	500	500
01 435 240 000 Repairs-Sidewalks/Curbs	500	500	500	500	500	500
Total - Public Works - Sidewalks/Curbs	1,000	2,000	1,000	1,000	1,000	1,000
<b>PUBLIC WORKS - STORM SEWERS AND DRAINS</b>						

01 436 220 000 Supplies-Storm Sewers	1,000	1,000	1,000	1,000	1,000	1,000
<b>Total - Public Works - Storm Sewers and Drains</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>
<b>PUBLIC WORKS - REPAIRS VEHICLES/EQUIP</b>						
01 437 374 000 Repairs-Equipment	3,500	3,500	3,500	3,500	3,500	3,500
01 437 374 001 Repairs-Vehicle	3,000	3,000	3,000	3,000	3,000	3,000
<b>Total - Public Works - Repairs Vehicles/Equip</b>	<b>6,500</b>	<b>6,500</b>	<b>6,500</b>	<b>6,500</b>	<b>6,500</b>	<b>6,500</b>
<b>PUBLIC WORKS - ALLEYS/GUARDRAILS</b>						
01 438 220 000 Supplies-Cold Patch/Limestone	8,500	10,000	10,000	10,000	10,000	10,000
01 438 249 000 Alleys	2,500	2,500	2,500	2,500	2,500	2,500
01 438 250 000 Parking Facilities	50	50	50	50	50	50
01 438 432 000 Bridge Inspections	262	262	262	280	280	280
<b>Total - Public Works - Alleys/Guardrails</b>	<b>11,312</b>	<b>12,812</b>	<b>12,812</b>	<b>12,830</b>	<b>12,830</b>	<b>12,830</b>
<b>AIRPORT</b>						
01 440 200 000 Supplies-Airport	0	-	-	-	-	-
01 440 215 000 Postage	0	-	-	-	-	-
01 440 228 000 General Operating Supplies	0	-	-	-	-	-
01 440 232 000 Fuel-Diesel	0	-	-	-	-	-
01 440 300 000 Other Services/Charges	0	-	-	-	-	-
01 440 310 000 Professional Services	0	-	-	-	-	-
01 440 338 000 Employee Expense	0	-	-	-	-	-
01 440 331 000 Storage Tank Permits	0	-	-	-	-	-
01 440 341 000 Advertising & Printing	0	-	-	-	-	-
01 440 352 000 Insurance - Airport	0	-	-	-	-	-
01 440 354 000 Electric	0	-	-	-	-	-
01 440 373 000 Building Maintenance: Supplies & Repairs	0	-	-	-	-	-
01 440 398 002 Tie-Down Rehabilitation Grant	0	-	-	-	-	-
01 440 398 003 Runway Extension Grant	0	-	-	-	-	-
01 440 398 004 Mowing Equipment Grant	0	-	-	-	-	-
<b>Total - Airport</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>PARKS AND RECREATION</b>						
01 452 110 000 Salary -Public Services Director	0	-	-	-	-	-
01 452 115 000 Wages-Maintenance	0	-	-	-	-	-
01 452 115 001 Wages- Summer Mowing	8,932	8,932	8,932	8,932	8,932	8,932
01 452 157 000 Health Insurance Reimbursements	0	-	-	-	-	-
01 452 179 000 Longevity	0	-	-	-	-	-
01 452 180 000 Overtime	0	-	-	-	-	-
01 452 192 000 Social Security	554	554	554	554	554	554

01 452 194 000 Medicare	701	701	701	701	701	701
<b>01 452 194 000 Unemployment</b>	<b>701</b>	<b>701</b>	<b>701</b>	<b>701</b>	<b>701</b>	<b>701</b>
01 452 195 000 Worker Compensation	638	638	638	638	638	638
<b>01 452 196 000 Insurance-Health</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
01 452 198 000 Insurance-DCBA	0	-	-	-	-	-
<b>01 452 199 000 Insurance-LT Disability</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
01 452 199 001 Insurance-Disability	0	-	-	-	-	-
<b>01 452 199 002 Insurance-Life</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
01 452 220 000 General Operating Supplies	2,000	2,000	2,000	2,000	2,000	2,000
<b>01 452 222 000 Supplies-Chemicals</b>	<b>60</b>	<b>60</b>	<b>60</b>	<b>60</b>	<b>60</b>	<b>60</b>
01 452 231 000 Fuel-Gasoline	4,000	4,000	4,000	4,250	4,250	4,500
<b>01 452 232 000 Fuel-Diesel</b>	<b>850</b>	<b>850</b>	<b>850</b>	<b>850</b>	<b>850</b>	<b>850</b>
01 452 233 000 Services-Nautical	0	-	-	-	-	-
<b>01 452 238 000 Supplies-Uniforms</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
01 452 246 000 Supplies-Tires	400	400	400	400	400	400
<b>01 452 251 000 Supplies-Vehicle</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>
01 452 260 000 Supplies-Mirror Equipment	1,200	1,200	1,200	1,200	1,200	1,200
<b>01 452 310 000 Professional Services</b>	<b>250</b>	<b>600</b>	<b>600</b>	<b>700</b>	<b>700</b>	<b>800</b>
01 452 324 000 Cellular	350	350	350	350	350	350
<b>01 452 341 000 Advertising &amp; Printing</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
01 452 352 000 Vehicle Insurance	300	340	340	360	360	370
<b>01 452 361 001 Electric-Riverside</b>	<b>7,000</b>	<b>7,200</b>	<b>7,400</b>	<b>7,400</b>	<b>7,600</b>	<b>7,600</b>
01 452 361 002 Electric-Central Park	1,200	1,200	1,200	1,200	1,200	1,200
<b>01 452 361 003 Electric-Nature Center</b>	<b>250</b>	<b>600</b>	<b>600</b>	<b>650</b>	<b>650</b>	<b>670</b>
01 452 361 005 Electric-Sports Complex	600	600	600	600	600	600
<b>01 452 362 001 Natural Gas-Riverside</b>	<b>9,000</b>	<b>9,000</b>	<b>9,000</b>	<b>9,250</b>	<b>9,250</b>	<b>9,500</b>
01 452 362 004 Sewage-Riverside	400	600	600	650	650	675
<b>01 452 366 001 Water-Riverside</b>	<b>980</b>	<b>1,200</b>	<b>1,200</b>	<b>1,250</b>	<b>1,250</b>	<b>1,300</b>
01 452 366 002 Water-Central Park	200	300	300	325	325	350
<b>01 452 366 005 Water-Flower Gardens</b>	<b>250</b>	<b>300</b>	<b>300</b>	<b>325</b>	<b>325</b>	<b>350</b>
01 452 371 000 Contracted Services-Riverside	1,500	1,000	1,000	1,000	1,000	1,000
<b>01 452 371 005 Contracted Services-Sports Complex</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>
01 452 372 000 Parks-Maintenance Supplies	0	0	0	0	0	0
<b>01 452 373 000 Building Maintenance: Supplies &amp; Repairs</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>	<b>3,000</b>	<b>3,200</b>	<b>3,400</b>
01 452 374 000 Repairs-Equipment/Maintenance	2,500	2,000	2,000	2,000	2,000	2,000
<b>01 452 374 001 Repairs-Vehicle</b>	<b>400</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>500</b>

01 452 700 000 Training/Seamans	0	0	0	0	0	0
<b>01 452 700 000 Capital Outlay</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
01 452 700 000 Playground Grant	0	-	-	-	-	-
<b>01 452 700 002 Ball Field Grant</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total - Parks and Recreation</b>	<b>46,696</b>	<b>52,055</b>	<b>53,055</b>	<b>54,375</b>	<b>54,775</b>	<b>55,730</b>
<b>RAILROAD PARK</b>						
01 453 352 000 Railroad Park & Museum Insurance	0	0	0	0	0	0
<b>01 453 366 000 Railroad Park Water</b>	<b>230</b>	<b>400</b>	<b>400</b>	<b>400</b>	<b>400</b>	<b>400</b>
01 453 381 000 Railroad Park Sewer	850	1,225	850	351	351	350
<b>Total - Railroad Park</b>	<b>1,080</b>	<b>825</b>	<b>1,250</b>	<b>1,250</b>	<b>1,250</b>	<b>1,250</b>
<b>LIBRARY</b>						
<b>01 456 540 000 Greenville Public Library Contribution</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
<b>Total - Library</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
<b>CIVIC DONATIONS</b>						
01 457 540 000 Heritage Day Contribution	1,500	500	1,500	1,500	1,500	1,500
<b>01 457 540 001 Penn-Ohio Young Actors</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
01 457 540 002 Greenville Flower & Garden Club	300	300	300	300	300	300
<b>01 457 540 003 Shenango Valley River Watchers</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
01 457 540 004 Greenville 175th Anniversary Contribution	0	-	-	-	-	-
<b>Total - Civic Donations</b>	<b>1,800</b>	<b>1,800</b>	<b>1,800</b>	<b>1,800</b>	<b>1,800</b>	<b>1,800</b>
<b>DEBT SERVICE - PRINCIPAL</b>						
<b>01 471 200 000 Bond Issue</b>	<b>210,000</b>	<b>215,000</b>	<b>225,000</b>	<b>230,000</b>	<b>230,000</b>	<b>235,000</b>
5-Year Term Loan - Fire Dept	15,000	15,000	5,000	15,000	5,000	15,000
<b>01 471 210 000 DCED Long Term Loan</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
01 471 300 000 Capital Lease Principal	0	-	-	-	-	-
<b>Total - Debt Service - Principal</b>	<b>225,000</b>	<b>230,000</b>	<b>240,000</b>	<b>245,000</b>	<b>245,000</b>	<b>250,000</b>
<b>DEBT SERVICE - INTEREST</b>						
<b>01 472 200 000 Bond Issue Interest</b>	<b>48,831</b>	<b>44,582</b>	<b>40,181</b>	<b>35,632</b>	<b>31,032</b>	<b>26,381</b>
5-year term loan - Fire Dept	1,033	1,033	1,033	1,033	1,033	1,033
<b>01 472 300 000 Capital Lease Interest</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
01 472 700 000 Discount/Premium on a Bond Issue	0	-	-	-	-	-
<b>Total - Debt Service - Interest</b>	<b>9,864</b>	<b>45,615</b>	<b>41,214</b>	<b>36,665</b>	<b>32,065</b>	<b>27,414</b>
<b>EMPLOYER PAID BENEFITS - PENSION CONTRIB</b>						
<b>01 483 210 000 Volunteer Fire Relief State Aid</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
01 483 300 000 Non-union Pension Funds - Public Works	7,224	7,464	8,206	8,442	8,433	8,433
<b>Total - Employer Paid Benefits - Pension Contrib.</b>	<b>17,224</b>	<b>17,464</b>	<b>18,206</b>	<b>18,442</b>	<b>18,433</b>	<b>18,433</b>
<b>INSURANCE - CASUALTY/SURETY</b>						
<b>01 486 352 000 Insurance-Property &amp; Liability</b>	<b>50,600</b>	<b>45,000</b>	<b>50,600</b>	<b>46,915</b>	<b>47,853</b>	<b>48,810</b>



Total - Other Financial Uses - Special Items	2010	2011	2012	2013	2014	2015
<b>OTHER FINANCIAL USES</b>						
01 491 100 001 Tax Refunds - Real Estate	300	-	-	-	-	-
<b>Total - Other Financial Uses</b>	<b>300</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>INTERFUND GENERAL SPENDS</b>						
<b>TOTAL GENERAL FUND EXPENDITURES:</b>	<b>\$2,738,010</b>	<b>\$2,831,536</b>	<b>\$2,810,863</b>	<b>\$2,828,286</b>	<b>\$2,957,112</b>	<b>\$2,889,467</b>
<b>GENERAL FUND BALANCE:</b>	<b>\$5,746</b>	<b>(\$85,419)</b>	<b>(\$72,541)</b>	<b>(\$87,192)</b>	<b>(\$213,029)</b>	<b>(\$142,495)</b>

## **PART 8. Recovery Plan Amendment Action Items**

### **GENERAL GOVERNMENT**

1. The borough shall use zero base budgeting and service level analysis to identify the level(s) of basic services that are affordable within the borough's capacity to generate revenues. Continued consideration of alternative strategies to achieve budgetary, cash, long term and service level solvency and assure long term financial self-sustainability shall serve as the foundation for the borough's budgetary planning and financial decision making processes. Such efforts will facilitate the borough's compliance with statutory requirements contained in PA Act 199 of 2014 and provide a sound foundation for the state's evaluation in 2018 when Greenville's current recovery plan expires and a determination must be made for the borough to exit distress, adopt a 3-year exit plan or have a fiscal emergency declared.
2. Before the end of 2017, the borough with the assistance of the Act 47 coordinator shall assess the efficacy of home rule as a means to exit distress and maintain financial solvency over the short and long term. If the borough believes that home rule may be beneficial, borough council shall by adopting an ordinance place on the May 2018 election ballot the home rule question as stipulated by the Home Rule Charter and Optional Plans Law (Act 62 of 1972) that seeks voter approval for a home rule study commission and the election of a government study commission. A majority of voters must approve both the creation of the government study commission and elect a group of citizens (7, 9 or 11) to serve as members of the commission upon its creation. If the majority of voters approve the creation of the commission, the commission will evaluate various forms of government and subsequently present their recommendation to the voters for a final decision through a referendum ballot question.

A home rule charter drafted by the government study commission and adopted by the borough's electorate can provide the borough with the ability to design a government structure that best meets its needs. It may provide, among other possible governmental changes, local tax enabling authority for the borough to levy an earned income tax rate on residents that is deemed appropriate to meet the borough's General Fund revenue requirements. A home rule charter may also incorporate basic components including the general powers of the municipality, the organization of the borough's government, procedures or safeguards to assure due process, provisions for citizen participation and powers reserved for voters, mandates for administrative practices and general provisions, such as transition procedures and effective date.

The cost for a study commission can vary depending upon several variables. Recent study commissions have spent in the range of \$10,000 - \$20,000. Specific costs for a study commission include advertising, printing and clerical support. Legal services and the use of an outside consultant can increase the costs, though many study commissions have been able to obtain pro-bono assistance for both legal and consultant assistance. DCED can also provide guidance to the commission on the home rule and optional plan process.

Currently 20 third class cities and 80 boroughs and townships state-wide have enacted home rule charters. Altoona, Nanticoke, and Plymouth Township are Act 47 municipalities that all have recently enacted home rule charters that now provide them with a governance structure that their residents believe will best meet their future needs.

3. Changes in the organizational structure and personnel in the past 6 years have strengthened the borough's potential for making the changes necessary to exit distress. The changes in administrative structure and the increased capacity to perform shall be maintained across the organization.
4. The borough shall investigate the potential for functional consolidation and other cooperative efforts with surrounding municipalities for police, fire, public works and recreational services.
5. The borough shall develop an on-going dialogue with the local and regional business community to identify and support initiatives that will enhance the borough's economic base.
6. The borough shall apply for funding to DCED to implement various action items identified throughout this recovery plan.
7. The borough shall consider public/private partnerships to provide for the health, safety and welfare of the community.
8. The borough shall annually participate in the internship program administered by the Local Government Academy to assist with surveys or studies that support the borough's efforts to exit distress.

## **FINANCIAL MANAGEMENT**

9. Real Estate Tax Collection Rates - Collection rates for current year municipal real estate taxes have been 5% to 8% lower than the norm for Pennsylvania municipalities. The borough shall actively monitor annual real estate tax collections, identify factors that affect current and delinquent collection

rates and implement practices to increase collection rates to 91% - 92% for the current real estate tax levy. Trends in collection rates shall be used to more accurately budget current and delinquent revenues.

10. Current Real Estate Tax Transfers - To improve the borough's cash management, the real estate tax collector shall remit tax deposits on a bi-weekly instead of monthly basis. During discount and face periods, deposits should be made weekly. Reporting related to collections and deposits need only continue on a monthly basis.
11. Current Year Residential Real Estate Tax Reminder Notices – The borough in September of each year shall implement a policy to notify residential owner-occupied and residential rental unit property owners who have not paid real estate taxes to encourage payment before the end of the fiscal year. The notices shall conform to state rules and regulations.
12. Delinquent Real Estate Tax - (1) The borough shall maintain a listing of delinquent properties and undertake efforts associated with its rental inspection program to encourage payments that are overdue. (2) The borough shall determine which properties within the borough are most severely delinquent and initiate discussions with the school district and county to identify parcels for sheriffs or judicial sale. The county, borough and school district shall share the cost proportionate to the benefit derived from such sales. (3) The borough shall also investigate the options available through redevelopment authorities/economic development agencies to move severely delinquent parcels back onto the tax rolls.
13. PILOT PAYMENTS - Using the Real Estate Tax Exempt Study as a basis, the borough shall conduct an annual audit of tax exempt property and work to expand PILOT (payment in lieu of tax) payments where feasible as well as maintain participation by institutions and organizations that have contributed in the past. The borough shall consider linking requests for PILOT contributions to support for specific services such as fire, police or public works services or planned capital projects, equipment and/or vehicle acquisitions.
14. The Borough shall consider the feasibility of accepting debit and/or credit cards for payment of current year real estate taxes, the storm water utility fee and fire and safety inspection services and implement a system, if an efficient and effective system is identified.
15. Annual Audit - Borough Council every three years shall issue an RFP for auditing services to obtain the most cost effective and cost efficient contract for the borough.
16. General Operating Budget - For each department's expenditure area of the budget, the department heads shall present commentary to substantiate their expenditure requests. The substantiation shall conform

to a prescribed format developed by the Borough Manager and shall include a statement of need, the volume and nature of work to be performed, supporting data for estimated costs, and a statement of benefits to be achieved.

17. Fund Balance - Borough Council shall adopt a formal fund balance policy to designate how the year end general-operating fund balance will be allocated to maintain an emergency or “rainy day” fund, support capital improvements and acquisitions and/or implement recovery plan amendment action items.
18. Consistent with the provisions of PA Act 199 of 2014, the borough shall eliminate its reliance on the court authorized resident earned income tax levy by reducing the resident earned income tax rate from 1.12% in 2016 to 1.00% in 2017.
19. Consistent with the provisions of PA Act 199 of 2014, the borough shall eliminate its reliance on the court authorized non-resident earned income tax levy by reducing the non-resident rate from 1.046% in 2016 to 1.00% in 2017.
20. To offset the elimination of the court authorized EIT levies on residents and non-residents estimated to be approximately \$128,700 in 2016, the borough shall reduce operating expenses, increase the efficiency of revenue collection processes, and/or authorize new revenue sources.
21. As necessary and appropriate, the borough shall seek citizen approval through voter referendum to adjust the special real estate levy to fund the fire service.
22. The borough shall review the options for special real estate tax levies as a way to generate stable and consistent revenues.
23. The borough shall consider levying a real estate tax for capital improvements to fund projects identified in the annual capital improvements plan from 2017 – 2025. A standard for annual operating budget allocation for capital improvements in financially stable communities is 10% of the total value of the General Fund. The special levy shall continue until the 2015 Bond Issue principal and interest obligations are fully paid in 2025.

## **DEBT SERVICE**

24. The borough shall adopt a debt policy that stipulates that annual debt service (principal and interest) shall not exceed 10% of the total general operating budget and decisions with respect to long-term borrowing or other means of capital financing shall be made in accordance with the borough’s capital

improvements program with loan and bond maturity schedules designed so that they do not exceed the expected life of the projects financed by such bonds.

#### **CAPITAL IMPROVEMENTS/INFRASTRUCTURE**

25. Capital Improvements Plan – The borough shall annually develop, review and adopt a comprehensive 5-year capital improvements plan for all physical assets. This program should include an annual prioritization of facility, vehicle and equipment needs, along with the identification of funding alternatives. The annual capital budget shall be integrated into the annual general operating budget. The capital improvements plan, prior to adoption will be presented for citizen comment about capital needs and priorities.
26. Storm Water Utility Study – The borough in 2016 implemented the storm water utility study recommendation to form a storm water utility and adopt a storm water utility fee. The borough shall on annual basis adopt a budget for the allocation of storm water utility fees to fund existing debt and address on-going storm water infrastructure maintenance and reconstruction projects. The borough shall also consider the feasibility of reallocating personnel costs to the storm water utility. In October 2016, there is no expectation that the annual value of the storm water utility fee will increase before 2021. The annual transfer to the general fund to support administration related to the collection of the fee and management of storm water activity is expected to be approximately \$100,000 per year. The 2016 and 2017-2021 projected budget for the storm water utility fund is presented in Appendix A.

#### **PUBLIC SAFETY – POLICE**

27. The Public Safety Director in conjunction with the Borough Manager shall develop an optimal staffing plan for the Police Department utilizing full time and part time police officers to fill regular work shifts. Removal of any constraints associated with the scheduling of part-time shall be addressed during the next round of contract negotiations.
28. The Public Safety Director shall actively monitor all costs related to the police department and review any significant budget variances with the Borough Manager on a monthly basis.
29. The Police Department's capital plan and budget for vehicle and equipment replacement shall be updated annually. The department's vehicle and equipment maintenance records shall be used as the basis for the Borough's replacement schedule for police vehicles and equipment.
30. The borough in its next negotiation with West Salem Township for police services shall seek flexibility in determining the nature and extent of services provided.

31. The borough council and mayor shall investigate the potential for cooperative or regional police services.

#### **PUBLIC SAFETY – FIRE**

32. The Public Safety Director shall actively monitor all costs related to the Fire Department and review any significant budget variances with the Borough Manager on a monthly basis.
33. The Public Safety Director in conjunction with the Borough Manager shall develop an optimal staffing plan for the Fire Department. Constraints in the existing fire collective bargaining agreement that restrict implementation of the plan shall be addressed during the next round of contract negotiations.
34. The Fire Department's capital plan and budget for vehicle and equipment replacement shall be updated annually. The department's vehicle and equipment maintenance records shall be used as the basis for the borough's replacement schedule for fire vehicles and equipment.
35. The borough shall increase its efforts to expand the volunteer fire fighting force by actively recruiting Thiel College students and local residents. Incentives for volunteer service shall be identified and pursued.
36. The borough shall encourage greater participation of volunteers in the provision of emergency fire response. The borough shall explore the potential for the Mercer County Regional COG to develop a program to encourage greater participation of volunteers.
37. The borough shall seek a waiver of the annual hydrant and standby fees during the Act 47 recovery period from the Greenville Municipal Authority.
38. The borough shall initiate discussion with surrounding communities regarding a consolidated or regional fire department.
39. The borough shall continue to explore the feasibility of billing for emergency medical first responder services.

#### **PUBLIC WORKS**

40. The Public Services Director shall actively monitor all costs related to the Street Department and review any significant budget variances with the Borough Manager on a monthly basis.

41. The Public Services Director in conjunction with the Borough Manager shall develop an optimal staffing plan for the Street Department. Constraints in the existing collective bargaining agreement that restrict implementation of the plan shall be addressed during the next round of contract negotiations.
42. The Street Department's capital plan and budget for vehicle and equipment replacement shall be updated annually. The department's vehicle and machinery/equipment comprehensive maintenance records shall be used as the basis for the Borough's replacement schedule for public works vehicles and machinery/equipment.
43. The Public Services Director shall develop a multi-year pavement management program which focuses on the maintenance, restoration and reconstruction of municipal streets, roads, and alleyways.
44. The Borough shall comply with MS4 which requires that 25% of the municipality's storm sewer system be cleaned each year.
45. The borough shall study the feasibility of contracting out or cooperatively providing with neighboring municipalities public works services and determine the minimum staffing necessary to provide services which are not contracted.

#### **EMERGENCY MEDICAL SERVICES**

46. The borough shall assess the adequacy of emergency medical services available to the borough and take action as necessary to facilitate partnerships between non-profit and private sector organizations on behalf of the community.

#### **RECREATION AND LEISURE SERVICES**

47. The borough shall seek and/or maintain partnerships with local organizations and agencies provide recreational and leisure services and programs.

#### **PLANNING AND DEVELOPMENT**

48. Economic Development Plan, Comprehensive Plan and Zoning Ordinance Revision - The borough shall seek funding from the PA Department of Community and Economic Development to support a revision to the borough's comprehensive plan and zoning ordinance as well as the preparation of an economic development plan. The objective of this initiative is to better position the borough to exit financial distress and attain and maintain financial stability in the short and long term. Actions to implement this initiative shall begin in 2017.



49. Housing Rehabilitation - Over the past several years, the borough has assessed the nature and magnitude of delinquent and/or deteriorated housing within the community and believes that re-constituting the borough's residential housing stock is a critical factor in the long term financial viability of the borough. The borough shall consult with state and/or county agencies to develop and fund a program to address the issues posed by delinquent and deteriorated residential properties.
50. Regional Cooperation - The borough shall work closely with Mercer County Regional Planning Commission, the Mercer County Housing Authority, the Mercer County Community Action Partnership and other agencies that provide housing assistance to coordinate the efforts of various long-term planning and economic and community development programs in the borough and the region.
51. Home Ownership - The borough shall develop a home ownership marketing strategy to encourage existing renters to purchase their homes and to attract new residents to move into Greenville and purchase their homes. The borough shall develop a marketing partnership with real estate firms to accomplish this.
52. Revolving Loan Fund -The borough shall establish a revolving loan fund for an owner-occupied home financing program. The new program shall encourage home purchases, rehabilitation to meet code requirements, and improvements to increase home values. Such a program shall not be targeted on the basis of homeowner income levels. The borough shall consider the feasibility of capitalizing such a program through an allocation of its Community Development Block-Grant funds or PHFA funds, to provide a partial guarantee or credit enhancement for tax-exempt bank bond issue. The proceeds from such a bond issue may be used to provide low-interest loans to middle income individuals and families. The borough may consider submitting an application to the Pennsylvania Communities of Opportunity Program for funding to capitalize such a program. The borough should create a revolving loan fund with a principal amount of \$1.5 million over the next 3 years to capitalize the program. The borough shall assess their administrative options for this program and consider the potential for involvement of the Mercer County Regional Planning Commission or comparable agency.
53. Vacant Property Review Committee - The borough shall establish a vacant property review committee or commission, to provide leadership and assistance toward the demolition of abandoned or derelict structures and the marketing and/or making available of land for development to interested parties. The borough shall encourage the county through the Mercer County Regional Planning Commission to develop a regional land bank agency comprised of the borough and surrounding communities to acquire, maintain, and return problem properties to productive use either through direct sales, transfer or lease.

54. LERTA - The borough shall consider the authorization of LERTA tax abatements for home improvements or rehabilitation in conjunction with the Greenville Area School District and Mercer County on the portion of the real estate tax resulting from home improvements or rehabilitation.
55. Economic Development/Trinity Industries - The borough shall aggressively pursue the creation of a Greenville Partnership, involving key economic development entities within the region such as the Greenville Reynolds Development Corporation and Penn Northwest Corporation and within the partnership identify an entity to provide administrative support for economic development activities. The economic development partnership shall spearhead positive movements with Trinity Industries toward the site redevelopment, marketing, public funding and appropriate reuse. The partnership shall work with Trinity Industries to develop an incentive-based agreement for marketing, recruitment and development of the Trinity Industries site. The borough shall apply to the state for enterprise zone designation for the Trinity Industries site and pursue new communities funding for its central business district. And, the borough shall pursue a tax-sharing agreement with Hempfield Township, whereby any taxes generated from any development on the Trinity Industries site in either jurisdiction will be shared on a pro rata land area formula. Such an agreement should eliminate municipal competition for new development and encourage mutual support.
56. Matching Fund - The borough shall pursue the creation of a special fund to provide the local match to qualify for a variety of state and federal grant programs for economic development projects.
57. The borough shall maintain close and good relations with stable employers within the borough; encourage a partnership with the leadership of both Thiel College and UPMC Horizon in order to access their talents, energy and vision.
58. The Borough shall review all possible financial incentives permitted under state law to facilitate economic development.
59. Borough Council shall appoint an Economic Development Committee to work in cooperation with the Borough Council and Planning Commission to implement the recommendations of the borough's comprehensive and economic development plans.
60. The Borough Planning Commission shall review the borough's zoning ordinance relative to the recommendations made in the Comprehensive Plan and propose amendments where applicable.
61. Where appropriate, the borough shall coordinate an update of its zoning ordinance with Hempfield Township.

62. The borough shall utilize existing local, county, regional and state agencies and organizations to develop realistic economic development goals for the community.
63. The borough shall seek state funding including Act 47 grants while in financial distress to facilitate projects and programs to strengthen the municipality's economic foundation.

#### **AUTHORITIES**

64. The borough shall discuss with the water authority the potential for combining collection efforts on delinquent accounts through water shut offs. In addition, the borough shall request the municipal authority to post payments proportionally to both water and sewage.
65. The borough shall enter discussions with Hempfield and West Salem townships relative to the 25% and 15% retentions for billing and maintenance, since more of the flat fee is for treatment as opposed to line maintenance. In addition, there may be some economy of scale if the borough would increase its staffing by one person for maintenance of all three municipalities and retain the maintenance costs from both Hempfield and West Salem.

#### **PERSONNEL/COLLECTIVE BARGAINING**

In addition to the workforce expenditure limitations developed in accordance with PA Act 133 and presented in Part 6 of this recovery plan amendment, the following action items relate to personnel and collective bargaining. (The summary table for the workforce limitations extending from the 2016 base year through 2021 appears on the page 90.)

66. The borough shall use professional legal assistance for labor negotiations. The borough shall retain an attorney with extensive experience in public employment labor relations for its collective bargaining activities with the fire, police and public service unions. The borough has previously retained Campbell, Durrant, Beatty, Palombo & Miller, P.C. Whether the borough continues to retain current counsel or chooses another firm, it shall use qualified labor counsel for all contract negotiations. In addition to using the counsel for support in collective bargaining, the borough shall also retain such counsel to review past practices that unnecessarily increase the cost of operations and are permissive subjects for bargaining and to assist the borough when grievances arise.

67. Non-Union/Administrative Staff: Salaries/Wages and health and welfare benefits limitations for the years 2016 – 2019 shall mirror the limits placed on employees covered by collective bargaining agreements.
68. Police Pension Plan – Currently, participants in the police pension plan do not contribute to the pension plan. Going forward, plan members shall contribute up to 5% of their earnings in order to maintain the integrity of the pension plan by funding a buffer against any future decrease in plan assets resulting from annual plan earnings that are less than anticipated.
69. Police and Fire Pension Fund Excess Interest Allocation – Current police and fire collective bargaining agreements indicate that any interest earned in excess of the anticipated interest for the respective funds should be allocated to the plan members or used to fund the borough’s MMO. In the past, the excess interest in each of the plans has been used to partially fund the unfunded liability in the fire pension fund and provided individual allocations to police pension plan members. The borough should work to eliminate the allocation of excess interest earnings to individual plan members and this provision shall be eliminated from all future collective bargaining agreements.
70. Other Post-employment Benefits (OPEBs) - The Borough currently provides police and fire retirees who were employed prior to January 1, 2012 with healthcare benefits. In 2016, the budgeted cost for police and fire retirees is approximately \$13,350. The borough’s policy to not provide post-employment benefits to new hires should remain unchanged for the foreseeable future.

**ACT 133 WORKFORCE LIMITATIONS SUMMARY TABLE: 2016 BASE YEAR + 2017 – 2021**

	2016	2017	2018	2019	2020	2021	2016 BASE YEAR + 2017-2021
<b>Non-Health Insurance Employees</b>							
<b>Wages/Salaries</b>	213,251	212,500	214,560	214,556	221,428	221,444	1,297,739
<b>Non-Health Insurance Benefits</b>	20,973	21,057	21,523	21,742	22,326	22,421	129,086
<b>Health Insurance Benefits</b>	59,561	61,441	63,390	66,238	67,789	70,046	388,580
<b>Pension</b>	7,613	8,799	9,629	9,905	9,861	9,885	52,668
<b>Sub-Total:</b>	<b>\$ 301,398</b>	<b>\$ 303,818</b>	<b>\$ 309,082</b>	<b>\$ 312,401</b>	<b>\$ 321,404</b>	<b>\$ 323,796</b>	<b>\$ 1,871,899</b>
<b>Police Employees</b>							
<b>Wages/Salaries</b>	461,733	465,892	479,262	477,251	487,651	485,651	\$ 2,857,440
<b>Non-Health Insurance Benefits</b>	58,467	57,444	58,929	58,902	59,616	59,315	\$ 352,973
<b>Health Insurance Benefits</b>	128,288	132,451	136,774	141,713	146,478	151,484	\$ 837,188
<b>Pension</b>	69,856	69,856	69,856	70,856	70,856	70,856	\$ 410,136
<b>Sub-Total:</b>	<b>\$ 709,344</b>	<b>\$ 722,943</b>	<b>\$ 744,821</b>	<b>\$ 748,722</b>	<b>\$ 764,601</b>	<b>\$ 767,306</b>	<b>\$ 4,457,737</b>
<b>Fire Employees</b>							
<b>Wages/Salaries</b>	308,358	352,693	358,693	359,175	366,372	371,499	2,116,790
<b>Non-Health Insurance Benefits</b>	63,646	73,356	74,373	74,979	76,376	77,197	442,127
<b>Health Insurance Benefits</b>	69,201	71,100	73,070	75,338	77,510	79,790	446,009
<b>Pension</b>	7,337	50,389	50,440	54,460	54,436	54,435	312,447
<b>Sub-Total:</b>	<b>\$ 491,739</b>	<b>\$ 547,488</b>	<b>\$ 559,776</b>	<b>\$ 563,952</b>	<b>\$ 574,694</b>	<b>\$ 582,871</b>	<b>\$ 3,319,373</b>
<b>Public Service (PES/CMLE) Employees</b>							
<b>Wages/Salaries</b>	226,740	188,667	192,813	192,846	197,646	197,672	1,196,384
<b>Non-Health Insurance Benefits</b>	39,283	32,134	32,905	33,960	33,927	33,991	204,016
<b>Health Insurance Benefits</b>	60,189	54,880	56,576	58,557	60,427	62,390	353,019
<b>Pension</b>	7,224	7,464	8,206	8,442	8,433	8,435	48,292
<b>Sub-Total:</b>	<b>\$ 332,441</b>	<b>\$ 283,145</b>	<b>\$ 290,500</b>	<b>\$ 292,905</b>	<b>\$ 300,433</b>	<b>\$ 302,426</b>	<b>\$ 1,801,850</b>
<b>TOTAL:</b>	<b>\$1,834,922</b>	<b>\$1,857,394</b>	<b>\$1,909,179</b>	<b>\$1,917,980</b>	<b>\$1,961,132</b>	<b>\$1,976,399</b>	<b>\$ 11,450,859</b>

## **CONCLUSION – Borough of Greenville Recovery Plan Amendment**

This recovery plan amendment provides data and information about Greenville’s historical and current financial circumstances as well as projections for 2017 - 2021. Discussion concerning the effects of PA Act 133 and Act 199 on the containment of personnel costs and the borough’s Act 47 time line has been presented in addition to an assessment of its financial condition as represented by cash, budgetary, service level and long term solvency.

Given current conditions, for the Borough of Greenville to exit distress by the end of 2018, it must take action to address the following:

- Completely eliminate its reliance on the court authorized Act 47 portion of the earned income tax.
- Through either expenditure reductions, revenue enhancements or a combination of both, eliminate the general fund “structural deficit” that in 2016 was estimated to be less than \$150,000 and between \$85,000 and \$213,000 from 2017-2021.
- Develop and implement a strategy to attain and sustain general fund budgetary solvency for 5 years from 2019 – 2023.
- Develop and implement a plan to attain and maintain long term solvency by allocating 10% of the value of the general fund revenue to capital improvements each year. (10% of the general fund in 2016 would be approximately \$275,000.)
- Continue to work to constrain the growth of general fund expenditures and facilitate the most efficient and effective collection of the borough’s own source revenue resources.
- Formally adopt financial policies related to fund balance, debt and capital improvements consistent with nationally recognized and accepted standards.
- During 2017 consider the efficacy of home rule as a means to provide a more flexible borough tax structure.

If the borough does not exit distress by the end of 2018, then the Act 47 Coordinator will be responsible for making a recommendation to the Secretary of the Department of Community and Economic Development stipulating that either the development of a 3-year exit plan is warranted or a fiscal emergency requiring further state intervention exists.

**APPENDIX A –  
2016 BASE YEAR + 2017-2021 PROJECTED STORM WATER UTILITY BUDGET\***

	2016	2017	2018	2019	2020	2021
<b>REVENUE</b>						
<b>INTEREST EARNINGS</b>						
06 541 100 000 Interest Earnings	0	50	50	50	50	50
	<b>0</b>	<b>\$50</b>	<b>\$50</b>	<b>\$50</b>	<b>\$50</b>	<b>\$50</b>
<b>FEES FOR SERVICES</b>						
06 364 120 000 Services-Storm Water	84000	268,800	268,800	268,800	268,800	268,800
06 364 126 000 P.A. One Call Rebate	200	200	200	200	200	200
06 364 127 000 Delinquent -General	0	0	0	0	0	0
06 364 128 000 Delinquent -Sharp	0	0	0	0	0	0
	<b>\$84,200</b>	<b>\$269,000</b>	<b>\$269,000</b>	<b>\$269,000</b>	<b>\$269,000</b>	<b>\$269,000</b>
<b>SALES OF ASSETS</b>						
06 391 100 000 Sale of Asset	0	0	0	0	0	0
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL REVENUE</b>	<b>\$84,200</b>	<b>\$269,050</b>	<b>\$269,050</b>	<b>\$269,050</b>	<b>\$269,050</b>	<b>\$269,050</b>
<b>EXPENDITURES</b>						
<b>GENERAL GOVERNMENT ADMINISTRATION</b>						
06 401 110 000 Salary-Manager	0	6,000	6,000	6,000	6,000	6,000
06 401 110 001 Salary-Treasurer	0	4,493	4,493	4,493	4,493	4,493
06 401 110 002 Salary-Public Services Director	0	4,795	4,795	4,795	4,795	4,795
06 401 126 000 Wages-Secretary	0	2,558	2,558	2,558	2,558	2,558
06 401 156 000 Employee Benefits Buy-out	0	0	0	0	0	0
06 401 157 000 Health Insurance-Reimbursc	0	650	650	650	650	650
06 401 192 000 Social Security	0	1,106	1,106	1,106	1,106	1,106
06 401 193 000 Medicare	0	259	259	259	259	259
06 401 194 000 Unemployment	0	291	291	291	291	291
06 401 195 000 Worker Compensation	0	38	38	38	38	38
06 401 196 000 Insurance-Health	0	4,408	4,408	4,408	4,408	4,408
06 401 198 000 Insurance-Dental	0	400	400	400	400	400
06 401 199 000 Insurance-LT Disability	0	93	93	93	93	93
06 401 199 001 Insurance-Vision	0	50	50	50	50	50
06 401 199 002 Insurance-Life	0	114	114	114	114	114
	<b>0</b>	<b>\$25,255</b>	<b>\$25,255</b>	<b>\$25,255</b>	<b>\$25,255</b>	<b>\$25,255</b>
<b>PUBLIC WORKS - STREET SWEEPING</b>						
06 431 220 000 Street/Culvert Cleaning/Supplies	0	2,000	2,000	2,000	2,000	2,000
06 431 251 000 Supplies-Street Sweeper	0	2,000	2,000	2,000	2,000	2,000
06 431 455 000 Repair-Street Sweeper	0	5,000	5,000	5,000	5,000	5,000
06 431 700 000 Capital Outlay	0	0	0	0	0	0
	<b>0</b>	<b>\$9,000</b>	<b>\$9,000</b>	<b>\$9,000</b>	<b>\$9,000</b>	<b>\$9,000</b>
<b>PUBLIC WORKS - STORM SEWERS AND DRAINS</b>						

06 436 112 000 Wages-Maintenance	0	45,727	45,727	45,727	45,727	45,727
06 436 157 000 Health Insurance Reimburse.	0	0	0	0	0	0
06 436 179 000 Longevity	0	525	525	525	525	525
06 436 180 000 Overtime	0	2,736	2,736	2,736	2,736	2,736
06 436 192 000 Social Security	0	2,835	2,835	2,835	2,835	2,835
06 436 193 000 Medicare	0	663	663	663	663	663
06 436 194 000 Unemployment	0	726	726	726	726	726
06 436 195 000 Worker Compensation	0	3,266	3,266	3,266	3,266	3,266
06 436 196 000 Insurance-Health	0	12,438	12,438	12,438	12,438	12,438
06 436 198 000 Insurance-Dental	0	1,186	1,186	1,186	1,186	1,186
06 436 199 000 Insurance-LT Disability	0	216	216	216	216	216
06 436 199 001 Insurance-Vision	0	149	149	149	149	149
06 436 199 002 Insurance-Etc	0	299	299	299	299	299
06 436 210 000 Supplies-Office	6000	1,500	1,500	1,500	1,500	1,500
06 436 215 000 Postage	550	550	550	550	550	550
06 436 220 000 Supplies-Storm Sewers	1000	1,000	1,000	1,000	1,000	1,000
06 436 237 000 Services-Medical	200	200	200	200	200	200
06 436 252 000 Maintenance-Supplies	1500	1,500	1,500	1,500	1,500	1,500
06 436 253 000 Maintenance-Sewer/Jct	0	7,500	7,500	7,500	7,500	7,500
06 436 261 000 Supplies-Minor Equipment	1500	1,500	1,500	1,500	1,500	1,500
06 436 300 000 Permit License Membership	0	0	0	0	0	0
06 436 311 000 Fees-Audit	4000	4,000	4,000	4,000	4,000	4,000
06 436 313 000 Fees-Engineering	2000	30,000	30,000	30,000	30,000	30,000
06 436 314 000 Fees-Solicitor	1000	1,000	1,000	1,000	1,000	1,000
06 436 317 000 Fees-PA One Call	1000	1,000	1,000	1,000	1,000	1,000
06 436 318 000 Employee Expense	500	500	500	500	500	500
06 436 341 000 Advertising	1000	1,000	1,000	1,000	1,000	1,000
06 436 372 000 Maintenance-Storm Sewer	5000	20,000	20,000	20,000	20,000	20,000
06 436 374 000 Maintenance-Equipment	2500	2,500	2,500	2,500	2,500	2,500
06 436 700 000 Capital Outlay	0	0	0	0	0	0
		\$27,750	\$144,516	\$144,516	\$144,516	\$144,516
<b>DEBT SERVICE - PRINCIPAL</b>						
06 471 200 000 PENNVEST Note	22584	22,584	22,584	22,584	22,584	22,584
06 471 350 000 Capital Lease Principal	0	0	0	0	0	0
		\$22,584	\$22,584	\$22,584	\$22,584	\$22,584
<b>DEBT SERVICE - INTEREST</b>						
06 472 200 000 PENNVEST Note interest	1872	1,872	1,872	1,872	1,872	1,872
06 472 350 000 Capital Lease Interest	0	0	0	0	0	0
		\$1,872	\$1,872	\$1,872	\$1,872	\$1,872
<b>TOTAL EXPENDITURES</b>	<b>\$55,206</b>	<b>\$206,227</b>	<b>\$206,227</b>	<b>\$206,227</b>	<b>\$206,227</b>	<b>\$206,227</b>
<b>USES OF CASH/FUND BALANCE</b>	<b>\$28,994</b>	<b>\$62,823</b>	<b>\$62,823</b>	<b>\$62,823</b>	<b>\$62,823</b>	<b>\$62,823</b>

\*In October 2016, there is no expectation that the annual value of the storm water utility fee will increase before 2021. The annual transfer to the general fund to support administration related to the collection of the fee and management of storm water activity is expected to be approximately \$100,000 per year.