ROSS TOWNSHIP

2016 ADOPTED BUDGET

2015 BOARD OF COMMISSIONERS

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TOWNSHIP MANAGER

Douglas Sample

2016 ADOPTED BUDGET

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ROSS TOWNSHIP

2016 BUDGET MESSAGE

December 7, 2015

Board of Commissioners
1000 Ross Municipal Drive
Pittsburgh, PA 15237-2725

Dear Ross Township Board of Commissioners:

I am pleased to present the 2016 Budget for Ross Township. The purpose of this message is to highlight important aspects of the Budget. A more detailed analysis of each Budget account can be found in the accompanying text and worksheets.

The funds included in the 2016 Budget include the following Expense Allocations:

General Fund	$ 18,711,845
Sewer Fund	$ 8,876,500
Capital Fund	$ 6,198,550
Liquid Fuels Fund	$ 838,201
Field Improvement Fund	$ 50,000
Total:	**$ 34,675,096**

The overall expense allocations indicate an increase of $5,179,756 or 17%, from the 2015 Budget; however a majority of the increase is due to the construction of the Public Works Facility project of approximately $4,200,000 which will be funded by the 2015 Bond Proceeds.

In preparation for the 2016 Budget, staff relied on the use of departmental budget worksheets that included trend analysis and inflation statistics to analyze and predict future budgetary expenditures. Department directors were provided the opportunity to respond to the departmental budget worksheets and provide justification for changes to the Revenue and Expense allocations for their respective departments. Staff then met with the individual departments individually to discuss both operating and capital purchases. This process yielded an increase of **2.94%** in operating expenditures for the General Fund. In 2016, the Township staff will continue to search for effective ways to provide services and programs that the residents have come to expect in the most cost-efficient manner. This Budget acknowledges continuing economic uncertainty, the need to maintain fiscal stability by various means including through those that directly utilize the particular programs and services, and the need to service and maintain the Township's infrastructure and equipment.

BUDGET HIGHLIGHTS

Accomplished in 2015

- The **Public Works Building Project** was the largest project the Township undertook in 2015. The Township was able to secure the Bond Proceeds in May, and construction on the building commenced shortly after. Staff expects the construction on the Salt Storage Building to be finished prior to the end of 2015. Construction on the new Public Works building has commenced in 2015, but is not expected to be completed until 2016.
- The Township completed the **financial software** conversion as well as upgrades made to the Township's **telephone system**. The software implementation is intended to provide the Finance Department with an updated solution designed specifically for Township finances. The telephone system had been determined to have reached its useful life, and was therefore replaced.
- Through DCNR grant funding, park improvements, such as adding parking spaces and sidewalk repairs, were made at **Evergreen Park**.
- The Township maintained designations of being a **Banner Community** in 2015. Allegheny County Council considers Banner Community members to be townships that implement the best operation practices and maintain a collaborative approach with residents. The Allegheny County Council also considers the Township a **Live Well Allegheny Community**.
- The Township also received **Sustainable Community Certification** from the Pennsylvania Municipal League (PML). The Township achieved gold certification, which is the highest level awarded by PML.
- An independent **Industrial Appraisal** was completed on the Township's assets owned. The Appraisal provides an insurable value of the property owned by the Township, and provides a proof of loss document should the need arise.
- The Township successfully negotiated a multi-year contract with the Police union, and anticipates a multi-year contract with the Public Works union.

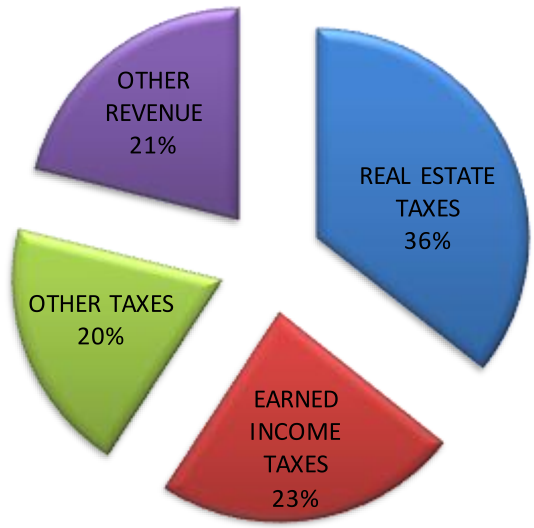
New for 2016

- As mentioned above, the **Public Works Building Project** is scheduled to continue into 2016, with the anticipation of the project being completed in 2016.
- Through additional DCNR grant funding, park improvements, such as ADA accessible ramps and parking spaces, are scheduled to be made at **Evergreen Park**. The fishing pier at Evergreen is also scheduled to be replaced and upgraded.
- An **IT Specialist** position has been created for the 2016 budget. Staff recognized the need for an employee at the municipal building to be readily accessible to help staff trouble shoot software and hardware, as well as take the lead for future Township technology improvements.
- The **Field Improvement Fund** has been created to fund and track the improvements made to the fields owned and maintained by the Township.
- Due to the Township's Engineers and Public Works staff's recommendations, the Township has increased expense allocations 138% to the **Storm Sewer** system for 2016.
- The Annual Road Program is projected at $1,300,000 to maintain and improve the quality of streets in the Township.
- Allegheny County Sanitary Authority **(ALCOSAN**) is scheduled for an Sewage Treatment rate increase at 1.11% for 2016. The Township will continue to adhere to the required improvement and maintenance under the 83 community-wide EPA Administrative Consent Order.
- The Township plans to create a five year **Capital Improvement Plan** internally, outlining an anticipated capital equipment replacement program, as well as projecting upcoming capital projects.

GENERAL FUND REVENUES

For the 2016 Budget, Real Estate Taxes and Earned Income Taxes are the two largest sources of income. The remainder of the General Fund Revenue in the 2016 Budget is listed comprised of Other Revenue and Other Taxes.

Overall, General Fund Revenues are projected to increase $585,580 or 3.23% from the 2015 Budget. The increase in the General Fund's Revenues is primarily due to the additional revenues projected due to new developments in the Township in 2016, as well as projected additional revenues received from external funding sources, such as the Liquid Fuels Fund and Sales and Use Tax disbursements from the State.



REVENUE TYPE	2015 BUDGET	2015 ESTIMATE	2016 BUDGET	% INCREASE OR DECREASE
REAL ESTATE TAX	$ 6,565,000	$ 6,631,800	$ 6,675,000	1.68%
EARNED INCOME TAX	$ 4,250,000	$ 4,414,400	$ 4,400,000	3.53%
MERCANTILE TAX	$ 750,000	$ 645,170	$ 768,800	2.51%
LOCAL SERVICE TAX	$ 675,000	$ 650,000	$ 660,000	-2.22%
BUSINESS PRIVILEGE TAX	$ 625,000	$ 550,000	$ 580,000	-7.20%
REAL ESTATE TRANSFER TAX	$ 460,000	$ 481,330	$ 500,000	8.70%
SALES AND USE TAX	$ 375,000	$ 405,000	$ 425,000	13.33%
OTHER TAXES	$ 730,000	$ 753,289	$ 747,871	2.45%
LICENSES	$ 698,000	$ 713,750	$ 718,600	2.95%
PERMITS	$ 281,700	$ 434,300	$ 331,960	17.84%
FINES	$ 158,000	$ 135,160	$ 156,500	-0.95%
RECREATION	$ 170,200	$ 203,130	$ 191,930	12.77%
NON-TAX REVENUE	$ 678,600	$ 774,590	$ 637,130	-6.11%
INTEREST AND RENT	$ 8,000	$ 2,140	$ 8,000	0.00%
OPERATING TRANSFERS	$ 1,060,000	$ 1,086,700	$ 1,288,201	21.53%
FUND BALANCE	$ 641,765	$ 360,000	$ 622,853	-2.95%
TOTAL REVENUE:	**$ 18,126,265**	**$ 18,240,759**	**$ 18,711,845**	**3.23%**

MAJOR REVENUE SOURCES

REVENUE TYPE	2016 BUDGETED AMOUNT	% OF 2016 GENERAL FUND REVENUE	$ CHANGE FROM 2015 BUDGET	% CHANGE FROM 2015 BUDGET
REAL ESTATE TAX	$ 6,675,000	35.67%	$ 110,000	1.68%

The Township's current assessed Tax Base is $2,480,161,781. The Median Property value in the Township is $132,000. The 2016 Budget proposes to keep the Township's millage rate at **2.7 mills**. For 2016, Real Estate Taxes will be collected by Jordan Tax Services. The budgeted increase from 2015 is expected due to improving tax collection efforts, as well as new developments projected to be added to the tax base in 2016.

EARNED INCOME TAX	$ 4,400,000	23.51%	$ 150,000	3.53%

Act 32 went into effect January 1, 2012 which requires employers to withhold and remit employees earned income taxes. For residents of Ross Township, taxes are withheld at **1% of earnings**, as the Township and the North Hills School District both have a tax rate of 0.5%. Keystone Collection Agency was selected as the collection entity by the Allegheny North Tax Collection Committee. The budgeted increase from the 2015 budgeted amount is expected due to improving tax collection efforts, an improving economy, and expected population increases due to the new residential developments in the Township in 2016.

OPERATING TRANSFERS	$ 1,288,201	6.88%	$ 228,201	21.53%

The 2016 budget allocates a $1,288,201 operating transfers from other funds into the General Fund. The budgeted increase from the 2015 budgeted amount is largely due to the expected increase in the Liquid Fuels funding, as well as an increased allocation from the Sewage Fund.

MERCANTILE TAX	$ 768,800	4.11%	$ 18,800	2.51%

For the privilege to conduct business in the Township, a license is required. Employers must pay an annual fee for the license, as well as a percentage of the Gross Sales. The budgeted increase from the 2015 budgeted amount is due to the trend of an improving economy.

LOCAL SERVICE TAX	$ 660,000	3.53%	$ (15,000)	-2.22%

Local Service Tax is levied on all employees who earn more than $12,000 a year, and work in the Township. The Tax is capped at $52.00 per employee. The budgeted decrease is due to 2015 estimates.

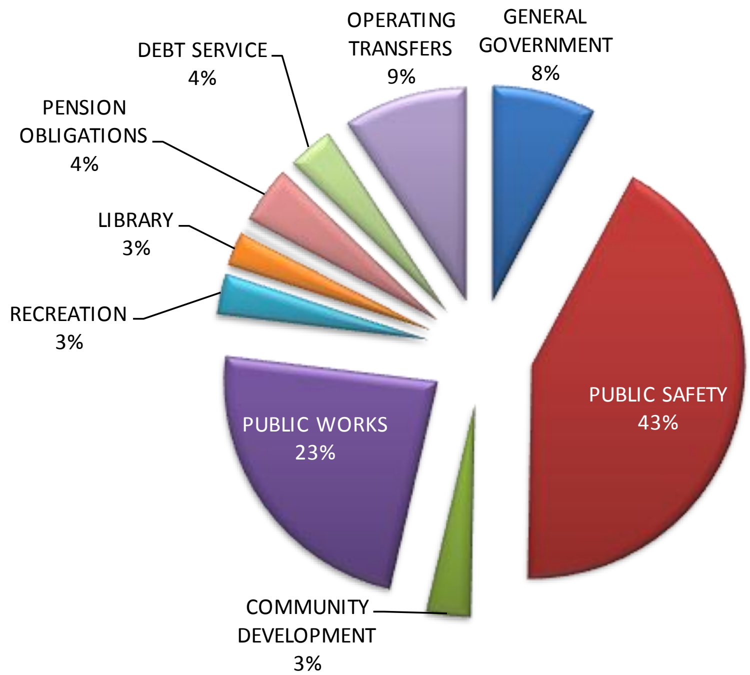
ALL OTHER REVENUE	$ 4,919,844	26.29%	$ (93,579)	-0.52%

All remaining General Fund Revenues account for 26.29% of the budget. The small decrease from the 2015 budgeted amount is primarily due to less Fund Balance proposed for the 2016 budget.

GENERAL FUND EXPENSES

For the 2016 Budget, Public Safety and Public Works comprise the two largest areas of expenditures. The remainder of the expenses are allocated to the different departments and services offered by the Township.

The 2016 projected General Fund Expenses will increase $534,492 or 2.94%. The proposed expense increase is due to increased personal service cost, Debt Service payments due to the 2015 Bond Issue, Pension Obligations, and Increased Operating Transfers.



EXPENSE TYPE	2015 BUDGET	2015 ESTIMATE	2016 BUDGET	% INCREASE OR DECREASE
GENERAL GOVERNMENT	$ 1,410,516	$ 1,275,029	$ 1,471,268	4.31%
PUBLIC SAFETY	$ 8,022,687	$ 7,560,515	$ 7,941,321	-1.01%
COMMUNITY DEVELOPMENT	$ 582,004	$ 623,114	$ 620,776	6.66%
PUBLIC WORKS	$ 4,368,868	$ 4,110,196	$ 4,357,624	-0.26%
RECREATION	$ 655,457	$ 543,280	$ 580,219	-11.48%
LIBRARY	$ 451,021	$ 423,320	$ 479,936	6.41%
SENIOR PROGRAMS	$ 50,000	$ 61,980	$ 45,000	-10.00%
PENSION OBLIGATIONS	$ 651,844	$ 651,844	$ 813,622	24.82%
DEBT SERVICE	$ 484,956	$ 575,808	$ 654,078	34.87%
OPERATING TRANSFERS	$ 1,500,000	$ 2,400,000	$ 1,748,000	16.53%
TOTAL EXPENSES:	**$ 18,177,353**	**$ 18,225,086**	**$ 18,711,845**	**2.94%**

EXPENSE SOURCES

EXPENSE TYPE	2015 BUDGET	2015 ESTIMATE	2016 BUDGET	% INCREASE OR DECREASE
GENERAL GOVERNMENT	$ 1,410,516	$ 1,275,029	$ 1,471,268	4.31%

General Government Expenditures include Legislative, Executive, Finance, Tax Collection, Legal Services, Data Processing, Retiree Health Benefits, Insurance, and Intergovernmental expenses. General Government appropriations are budgeted to increase by $60,752 or 4.31%. The increase is the result of a new position, IT Specialist, budgeted in the Data Processing Department.

PUBLIC SAFETY	$ 8,022,687	$ 7,560,515	$ 7,941,321	-1.01%

Public Safety Expenditures include Police, Fire, Emergency Management, School Crossing Guards, and Law Enforcement Insurance expenses. Public Safety appropriations are budgeted to decrease by $81,366 or 1.01%. The decrease is primarily due to funding Police Capital Purchases from the Capital Fund in 2016, rather than funding from the General Fund, as done in 2015 and previous years.

COMMUNITY DEVELOPMENT	$ 582,004	$ 623,114	$ 620,776	6.66%

Community Development Expenditures include Engineering, Buildings and Codes, and Planning & Zoning expenses. Community Development appropriations are budgeted to increase $38,772 or 6.66%. The increase is due to expected increases in Engineering services and a full year of internal personnel being staffed.

PUBLIC WORKS	$ 4,368,868	$ 4,110,196	$ 4,357,624	-0.26%

Public Works Expenditures include Building Maintenance, Refuse/Recycling, Public Works General, Road Maintenance, Snow Removal, Traffic Control, Street Lighting, Storm Sewers, and Vehicle Repairs expenses. Public Works appropriations are budgeted to decrease by $11,244 or .26%. The slight decrease is primarily due to decreased vehicle fuel cost.

RECREATION	$ 655,457	$ 543,280	$ 580,219	-11.48%

Recreation Expenditures include Parks & Recreation, Recreation Programming, and Other Park Maintenance. Recreation appropriations are budgeted to decrease $75,238 or 11.89%. The decrease is primarily due to funding Recreation Capital Purchases from the Capital Improvement Fund and Field Improvement Fund in 2016, rather than funding from the General Fund, as done in 2015 and previous years.

MAJOR EXPENSE SOURCES (CONTINUED)

EXPENSE TYPE	2015 BUDGET	2015 ESTIMATE	2016 BUDGET	% INCREASE OR DECREASE
LIBRARY	$ 451,021	$ 423,320	$ 479,936	6.41%

Library Expenditures are an annual contribution the Township makes to Northland Public Library. The Library serves 5 surrounding Municipalities, and requests appropriations from the Municipalities based on Population, Assessed Values, and Circulation of the 5 Municipalities. Library appropriations are budgeted to increase $28,915 or 6.41%. The increase is primarily due to capital improvements scheduled at Northland Public Library in 2016.

SENIOR PROGRAMS	$ 50,000	$ 61,980	$ 45,000	-10.00%

Senior Programs Expenditures include a Senior Citizen Bus shuttle service for Township residents over 62 years old. The shuttle service operates 3 days per week, Monday, Tuesday, and Wednesday. Senior Programs appropriations are budgeted to decrease $5,000 or 10%. This slight decrease is due to a new contract with the shuttle service company.

PENSION OBLIGATIONS	$ 651,844	$ 651,844	$ 813,622	24.82%

Pension Obligations Expenditures include the Police and Non-Uniformed Pension contributions. Contributions are defined by state law as the Minimum Municipal Obligation (MMO) by Act 205. All full time employees hired prior to 12/31/2015 are eligible to participate in the Plan. The Township's MMO was determined by actuarial biannual valuations of the Plan. $491,871 of the cost is budgeted to offset by state funding. Pension Obligations are budgeted to increase $161,778 or 24.82%. The increase is due to an aging work force, changes to the discount rate, and payroll growth.

DEBT SERVICE	$ 484,956	$ 575,808	$ 654,078	34.87%

Debt Service Expenditures include General Obligation Bond Principal & Interest and Service Fees expenses. Debt Service appropriations are budgeted to increase $169,122 or 34.87%. The increase is due to the 2015 Series A & B General Obligation Bond.

OPERATING TRANSFERS	$ 1,500,000	$ 2,400,000	$ 1,748,000	16.53%

Operating Transfers Expenditures include transfers into the Capital Fund and Field Improvement Fund. These transfers provide support for Township Capital and Field Improvement expenditures. Operating Transfers appropriations are budgeted to increase $248,000 or 16.53%. The primary reason for the increase is due to funding Police and Recreation Capital Purchases from the Capital Fund in 2016, rather than funding the purchases from the General Fund, as done in 2016.

SANITARY SEWER FUND

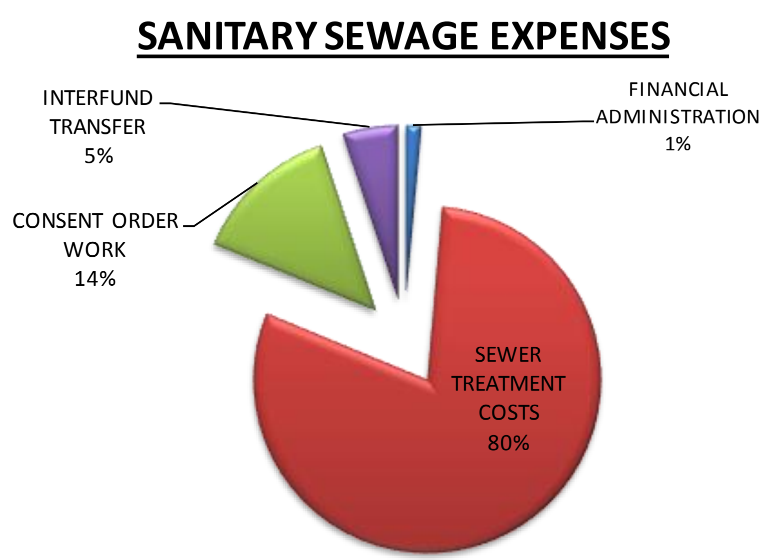
REVENUE:

The Sanitary Sewer Fund is considered an Enterprise Fund for the Township, as the Fund is to be funded primarily through user fees. Sewage User Fees are billed quarterly in the Township, and are based on a fixed Sewage Service Charge and a Sewage Treatment Charge based on water usage in the quarter. Rates are set annually by the Township and Allegheny County Sanitary Authority (ALCOSAN). The Township's rates are budgeted to remain unchanged for 2016, while ALCOSAN rates are scheduled to increase for 2016. The ALCOSAN Service Charge will increase $1.29, from $11.78 to $13.07 per bill issued. The ALCOSAN Treatment Charge will increase by 62 cents, from $5.61 to $6.23. As a result of the increased rates, Sanitary Sewer Revenues are budgeted to increase $374,500 or 4.4% for 2016. The Township contracts with Jordan Tax Service to bill and collect current and delinquent Sewage Fees.

SANITARY SEWER FUND RATE HISTORY	2014	2015	2016
ALCOSAN			
SERVICE CHARGE (PER QUARTERLY BILL)	$ 10.61	$ 11.78	$ 13.07
TREATMENT CHARGE (PER 1,000 GALLONS)	$ 5.05	$ 5.61	$ 6.23
TOWNSHIP			
SERVICE CHARGE (PER QUARTERLY BILL)	$ 4.50	$ 4.50	$ 4.50
TREATMENT CHARGE (PER 1,000 GALLONS)	$ 3.75	$ 4.50	$ 4.50
COMBINED RATE (ALCOSAN + TOWNSHIP)			
SERVICE CHARGE (PER QUARTERLY BILL)	$ 15.11	$ 16.28	$ 17.57
TREATMENT CHARGE (PER 1,000 GALLONS)	$ 8.80	$ 10.11	$ 10.73
AVERAGE BILL (BASED ON 15,000 GALLONS USED)			
SERVICE CHARGE (PER QUARTERLY BILL)	$ 15.11	$ 16.28	$ 17.57
TREATMENT CHARGE (PER 1,000 GALLONS)	$ 132.00	$ 151.65	$ 160.95
TOTAL BILL:	**$ 147.11**	**$ 167.93**	**$ 178.52**

EXPENSES:

The Sanitary Sewer Fund Expenditures include Sewer Treatment Costs, Financial Administration, Consent Order Work, and Interfund Transfers. Sewer Treatment Costs appropriations are budgeted to increase $609,250 or 9.4%. The primary reason for the increase is due to the ALCOSAN rate increase, as well as the budgeted purchase of a Vactor Truck for Township staff to use on sewer line maintenance and repairs. Interfund Transfer appropriations are budgeted to increase $100,000 or 28.57%. Overall, Sanitary Sewer Expenses are budgeted to increase $374,500 or 4.4% for 2016.

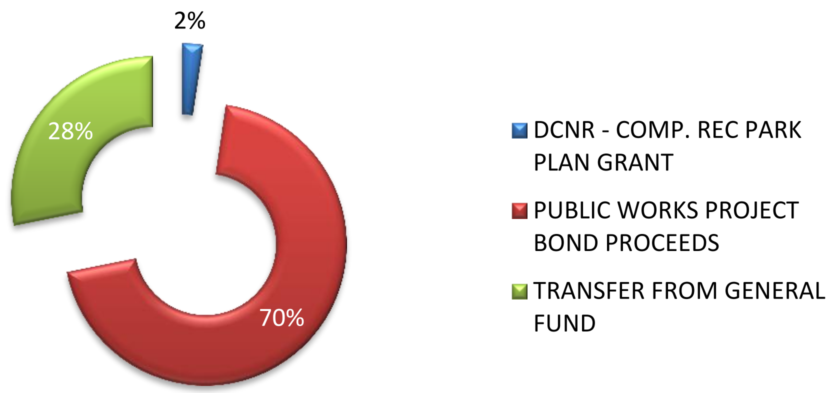


CAPITAL FUND

REVENUE:

The Capital Fund was established in 2013 to allocate a portion of the annual Budget towards capital projects and equipment replacement. The Capital Fund is usually primarily funded by a transfer from the General Fund and supplemented by grants that match or cover corresponding expense appropriations within the Fund. For the 2016 Budget, the Fund will be primarily funded by Bond Proceeds for the Public Works Project. Capital Fund Revenues are budgeted to increase $682,500 or 12.74%. The budgeted increase is primarily due to the need for increased Bond Proceeds for the expected completion of the Public Works Project.

CAPITAL FUND REVENUE



EXPENSES:

The Capital Fund Expenditures include Data Processing, Engineer Professional Services, Police Equipment & Improvements, Planning & Development Projects, Public Works Equipment, Capital Infrastructure Projects, and Recreation. As mentioned in the General Fund Expense Sources section, Public Safety and Recreation will now purchase their capital items through the Capital Fund, rather than funding from the General Fund, as done in 2015 and previous years. The Road Program appropriations are budgeted to decrease $200,000 or 13%. The primary reason for the decrease is due to a decrease in fuel cost. However, the Township expects to receive the same level of roads serviced in 2016 as the Township received in 2015. The Parks Improvement Projects include further improvements, through DCNR Grant funding, to Evergreen Park. Overall, Capital Fund Expenses are budgeted to increase $1,111,550 or 21.85% for 2016.

CAPITAL PROJECTS FUND CAPITAL PROJECT DETAILED LIST			
IMPROVEMENTS:		**EQUIPMENT:**	
PUBLIC WORKS BUILDING PROJECT	$ 4,200,000	POLICE EQUIPMENT & IMPROVEMENTS	$ 96,550
ROAD PROGRAM	$ 1,300,000	PUBLIC WORKS EQUIPMENT	$ 85,000
BUILDING IMPROVEMENTS	$ 140,000	COMM. DEVELOPMENT OFFICE FURNITURE	$ 3,500
PARKS IMPROVEMENT PROJECTS	$ 180,000	DATA PROCESSING	$ 7,500
PROGRAMS:		**TOTAL CAPITAL FUNDS BUDGET:**	**$ 6,198,550**
COMPREHENSIVE PLAN	$ 35,000		
PROJECT MANAGER - P.W. FACILITY	$ 66,000		
ENGINEERING SERVICES - P.W. FACILITY	$ 85,000		

LIQUID FUELS FUND

REVENUE:

The Liquid Fuels Fund revenue is entirely supported by state funding. The funding is based on Pennsylvania's gasoline tax. State law requires Municipalities to maintain a separate fund for Liquid Fuels disbursements. For 2016, the State has notified the Township of an increased allocation of $128,126 or 18.04% in Liquid Fuels funding versus the prior year.

EXPENSES:

By state law, the Liquid Fuels revenues must be used in the current year to reimburse road related expenses. In the past, funding has been used to supplement the cost of winter maintenance materials, primarily rock salt. Therefore, the Liquid Fuels Expenses are budgeted to increase $128,126 or 18.04% in 2016.

FIELD IMPROVEMENT FUND

REVENUE:

The Field Improvement Fund has been created for the 2016 Budget. The Fund has been created to fund the renovations and capital improvements of existing fields in the Township. For the 2016 Budget, the General Fund will transfer $50,000 into the Field Improvement Fund to enable field renovations. The Township will continue to look for opportunities to add additional revenues to the fund in the future.

EXPENSES:

The Field Improvement Fund Expenses include Field Renovation Projects. Township staff will evaluate the fields in most need of repair, in addition to considering the recommendations included in the *2012 Ross Comprehensive Recreation, Parks, & Open Space Plan.* Field Improvement Expenses are budgeted to match the revenues for 2016.

CONCLUSION

The preparation of this Budget took the cooperation and assistance of the Township's Directors of their respective Departments and Management, as well as the feedback from the Board of Commissioners. I recommend that the Budget presented to you is approved at the December 7, 2015 meeting. I believe that this budget sensibly appropriates the Funds to which the Township has available, while not raising rates. Staff will continue to review potential cost savings, while maintaining internal controls to ensure expenditures are within Township guidelines.

Respectfully Submitted,

Douglas Sample
Township Manager

Dan Berty
Finance Director

M E M O R A N D U M

From: Dan Berty, Finance Director
Date: December 7, 2015
Subject: **2016 BUDGET TIMETABLE**

DATE	**ACTION**	**RESPONSIBILITY**
September 1, 2015 ***(Completed)***	Budget Worksheets to Department Directors	Director of Finance Township Manager
October 21, 2015 ***(Completed)***	Return of Department Directors Budget Worksheets	Department Directors
October 22 - 23, 2015 ***(Completed)***	Meeting with Finance Director to Review Department Budget Worksheets	Department Directors Director of Finance
October 26, 2015	Project Cash Flow Position (12/31/2015)	Director of Finance
October 27 - 28, 2015 ***(Completed)***	Review Draft Budget with Department Directors	Director of Finance Department Directors
October 29 - 30, 2015 ***(Completed)***	Prepare Draft Budget for Commissioners	Director of Finance
November 4, 2015 (Committee Meeting) ***(Completed)***	Review Session with Board of Commissioners prior to Public Advertisement	Board of Commissioners Township Manager Director of Finance
November 9, 2015 ***(Completed)***	Review Session	Board of Commissioners
November 12, 2015 ***(Completed)***	Advertise for Public Hearing	Township Manager Director of Finance
November 16, 2015 (Committee Meeting) ***(Completed)***	Review Session	Board of Commissioners Director of Finance
November 16, 2015 (Regular Meeting) ***(Completed)***	Public Hearing on 2016 Proposed Budget	Township Manager Director of Finance Board of Commissioners
November 24, 2015 (If Needed) ***(Not Needed)***	Review Session	Board of Commissioners Director of Finance
December 7, 2015	Adopt Budget (By Ordinance)	Board of Commissioners
December 8, 2015	Advertise Adopted Ordinance Enter Budget on Books	Township Manager Director of Finance

ORDINANCE NO. 2360

AN ORDINANCE OF THE TOWNSHIP OF ROSS, COUNTY OF ALLEGHENY AND COMMONWEALTH OF PENNSYLVANIA, AMENDING THE ROSS TOWNSHIP CODE AS FOLLOWS:

FIRST: That for the fiscal year 2016 the following amounts are hereby appropriated from the revenues available for the current year for the specific purposes set forth below, which amounts are more fully itemized in the Budget Form.

GENERAL FUND
SUMMARY OF ESTIMATED RECEIPTS

REVENUES		
Taxes	$	13,586,300
Licenses and Permits		1,050,560
Fines		156,500
Interest		8,000
Intergovernmental Services		1,170,371
Departmental Services		592,060
Unclassified		237,000
Interfund Transfers		1,288,201
Fund Balance Carry Over		618,853
TOTAL REVENUES	**$**	**18,707,845**

GENERAL FUND
SUMMARY OF APPROPRIATIONS

EXPENDITURES		
General Government	$	173,425
Executive/Manager		331,396
Financial Administration		284,958
Tax Collector		223,560
Legal		132,800
Data Processing		119,090
Engineer		205,000
Municipal Building		235,700
Public Safety		6,570,130
Fire		1,087,421
Code Enforcement		278,306
Planning and Zoning		137,470
Emergency Management		3,750
School Crossing		230,670

Refuse		14,000
Public Works		4,107,924
Parks & Recreation		580,219
Debt Service		652,478
Unclassified		1,591,548
Interfund Transfers		1,748,000
TOTAL EXPENDITURES	**$**	**18,707,845**

SEWER FUND
ESTIMATED RECEIPTS

REVENUES		
Interest/Reimbursements	$	1,500
Sanitation Fees		8,875,000
TOTAL REVENUES/FUND BALANCE	**$**	**8,876,500**

SEWER FUND
ESTIMATED EXPENDITURES

EXPENDITURES		
Financial Administration	$	120,250
ALCOSAN/Girty's Run		7,091,250
Administrative Consent Order		1,215,000
Interfund Transfers		450,000
TOTAL EXPENDITURES	**$**	**8,876,500**

CAPITAL RESERVE FUND
ESTIMATED RECEIPTS

Interest	$	2,500
Grants		139,500
Interfund Transfers		1,698,000
Fund Balance Carry Over		158,550
Bond Proceeds		4,200,000
TOTAL REVENUES	**$**	**6,198,550**

CAPITAL RESERVE FUND
ESTIMATED EXPENDITURES

Data Processing	$	7,500
Engineering		85,000
Police		96,550
Planning & Development		104,500
Public Works Equipment		85,000
Capital Infrastructure Projects		5,640,000
Park Maintenance		180,000
TOTAL EXPENDTIURES	**$**	**6,198,550**

FIELD IMPROVEMENT FUND
ESTIMATED RECEIPTS

Interfund Transfers	$	50,000
User Fees		-0-
Total Receipts	**$**	**50,000**

FIELD IMPROVEMENT FUND
ESTIMATED EXPENDITURES

Field Improvement Projects	$	50,000
Total Expenditures	**$**	**50,000**

SECOND: **An estimate of the specific items making up the amounts appropriate to the respective departments is on file in the office of the Township Manager of Ross Township.**

THIRD: The effective date of this Ordinance is ten (10) days from the date of adoption thereof.

FOURTH: That any Ordinance or part of Ordinance conflicting with the Ordinance be and the same is hereby repealed insofar as the same affects this Ordinance.

BE IT ORDAINED AND ENACTED into law by the Ross Township Board of Commissioners at its meeting held this *7th* day of *DECEMBER, 2015.*

ATTEST:

Douglas Sample
Township Manager

TOWNSHIP OF ROSS

By:
Grant Montgomery, President
Board of Commissioners

ORDINANCE NO. 2361

AN ORDINANCE OF THE TOWNSHIP OF ROSS, COUNTY OF ALLEGHENY AND COMMONWEALTH OF PENNSYLVANIA, AMENDING THE ROSS TOWNSHIP CODE AS FOLLOWS:

FIRST: That a tax be and the same is hereby levied on all property within the said municipality subject to taxation for the fiscal year 2016 as follows:

Tax rate for general purposes, the sum of	2.7	mils
on each dollar of assessed valuation or the sum of	27.0	cents
on each one hundred dollars of assessed valuation		

The same being summarized in tabular form as follows:

	Mils on Each Dollar of Assessed Valuation	Cents on Each One Hundred Dollars of Assessed Valuation
Tax rate for General Purposes	2.7 mils	27.0 cents

SECOND: The effective date of this Ordinance is ten (10) days from the date of adoption thereof.

THIRD: That any ordinance or part of ordinance conflicting with the terms and provisions of this Ordinance be and the same are hereby repealed to the extent of said conflict.

BE IT ORDAINED AND ENACTED into law by the Board of Commissioners of the Township of Ross at its regularly convened public meeting held on the 7th day of December, 2015.

ATTEST:

Douglas Sample
Township Manager

TOWNSHIP OF ROSS

By:

Grant Montgomery, President
Board of Commissioners

2016 BUDGET SUMMARY – ALL FUNDS

2016 OVERALL BUDGET SUMMARY
REVENUES BY FUND

REVENUE CATEGORY	GENERAL FUND	FIELD IMPROVEMENT	LIQUID FUELS	CAPITAL PROJECTS	SANITARY SEWER	TOTAL	% OF TOTAL
REAL ESTATE TAXES	$ 6,675,000	$ -	$ -	$ -	$ -	$ 6,675,000	19.25%
EARNED INCOME TAXES	$ 4,400,000	$ -	$ -	$ -	$ -	$ 4,400,000	12.69%
OTHER TAXES	$ 3,681,671	$ -	$ -	$ -	$ -	$ 3,681,671	10.62%
SEWER USER FEES	$ -	$ -	$ -	$ -	$ 8,875,000	$ 8,875,000	25.59%
GRANT REVENUE	$ -	$ -	$ 838,126	$ 139,500	$ -	$ 977,626	2.82%
LICENSES AND PERMITS	$ 1,050,560	$ -	$ -	$ -	$ -	$ 1,050,560	3.03%
NON-TAX REVENUE	$ 637,130	$ -	$ -	$ 4,200,000	$ -	$ 4,837,130	13.95%
FEES AND FINES	$ 156,500	$ -	$ -	$ -	$ -	$ 156,500	0.45%
INTEREST AND RENT	$ 8,000	$ -	$ 75	$ 2,500	$ 1,500	$ 12,075	0.03%
RECREATION FEES	$ 191,930	$ -	$ -	$ -	$ -	$ 191,930	0.55%
FUND BALANCE	$ 622,853	$ -	$ -	$ 158,550	$ -	$ 781,403	2.25%
OPERATING TRANSFERS	$ 1,288,201	$ 50,000	$ -	$ 1,698,000	$ -	$ 3,036,201	8.76%
TOTALS:	$ 18,711,845	$ 50,000	$ 838,201	$ 6,198,550	$ 8,876,500	$ 34,675,096	100.00%

2016 OVERALL BUDGET SUMMARY
EXPENDITURES BY FUND

EXPENSE CATEGORY	GENERAL FUND	FIELD IMPROVEMENT	LIQUID FUELS	CAPITAL PROJECTS	SANITARY SEWER	TOTAL	% OF TOTAL
GENERAL GOVERNMENT	$ 1,471,268	$ -	$ -	$ 5,000	$ -	$ 1,476,268	4.26%
PUBLIC SAFETY	$ 7,941,321	$ -	$ -	$ 96,550	$ -	$ 8,037,871	23.18%
COMMUNITY DEVELOPMENT	$ 620,776	$ -	$ -	$ 104,500	$ -	$ 725,276	2.09%
PUBLIC WORKS	$ 4,357,624	$ -	$ -	$ 5,812,500	$ 96,000	$ 10,266,124	29.61%
SEWAGE TREATMENT	$ -	$ -	$ -	$ -	$ 8,330,500	$ 8,330,500	24.02%
RECREATION	$ 580,219	$ 50,000	$ -	$ 180,000	$ -	$ 810,219	2.34%
LIBRARY	$ 479,936	$ -	$ -	$ -	$ -	$ 479,936	1.38%
SENIOR PROGRAMS	$ 45,000	$ -	$ -	$ -	$ -	$ 45,000	0.13%
PENSION OBLIGATIONS	$ 813,622	$ -	$ -	$ -	$ -	$ 813,622	2.35%
DEBT SERVICE	$ 654,078	$ -	$ -	$ -	$ -	$ 654,078	1.89%
OPERATING TRANSFERS	$ 1,748,000	$ -	$ 838,201	$ -	$ 450,000	$ 3,036,201	8.76%
FUND BALANCE	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
TOTALS:	$ 18,711,845	$ 50,000	$ 838,201	$ 6,198,550	$ 8,876,500	$ 34,675,096	100.00%

2016 GENERAL FUND SUMMARY

FUND	CATEGORY	2012	2013	2014	2015	2016
	GENERAL FUND	ACTUAL	ACTUAL	ACTUAL	BUDGET	ADOPTED
	REVENUES					
01-300	REAL ESTATE TAX	$ 5,824,063	$ 6,500,734	$ 6,555,192	$ 6,565,000	$ 6,675,000
01-310	ACT 511 TAXES	$ 6,417,957	$ 7,198,342	$ 7,250,874	$ 6,762,000	$ 6,911,300
01-321	LICENSES	$ 620,434	$ 808,628	$ 803,132	$ 698,000	$ 718,600
01-322	PERMITS	$ 297,393	$ 293,126	$ 352,570	$ 281,700	$ 331,960
01-331	FINES & COSTS	$ 156,130	$ 164,674	$ 160,624	$ 158,000	$ 156,500
01-341	INTEREST & RENTS	$ 11,721	$ 10,505	$ 10,144	$ 8,000	$ 8,000
01-355	INTERGOVERNMENTAL	$ 813,155	$ 1,140,303	$ 1,097,338	$ 1,180,500	$ 1,170,371
01-360	DEPARTMENT FEES	$ 749,410	$ 497,961	$ 624,137	$ 551,300	$ 592,060
01-380	UNCLASSIFIED REVENUE	$ 279,218	$ 300,301	$ 260,456	$ 220,000	$ 237,000
01-392	INTERFUND TRANSFERS	$ 602,382	$ 847,191	$ 1,094,491	$ 1,701,765	$ 1,911,054
	TOTAL REVENUE	**$ 15,771,862**	**$ 17,761,764**	**$ 18,208,957**	**$ 18,126,265**	**$ 18,711,845**

FUND	GENERAL FUND	2012	2013	2014	2015	2016
	EXPENSES	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
01-400	LEGISLATIVE	$ 204,242	$ 199,352	$ 163,350	$ 167,430	$ 173,425
01-401	EXECUTIVE	$ 335,834	$ 295,637	$ 299,516	$ 327,194	$ 335,395
01-402	FINANCE	$ 268,627	$ 212,759	$ 247,444	$ 287,569	$ 284,958
01-403	TAX COLLECTION	$ 191,308	$ 149,905	$ 203,426	$ 234,776	$ 223,560
01-404	LEGAL	$ 132,320	$ 123,617	$ 122,312	$ 135,000	$ 132,800
01-407	DATA PROCESSING	$ 38,421	$ 53,241	$ 42,350	$ 57,105	$ 119,090
01-408	ENGINEERING	$ 25,299	$ 169,812	$ 241,051	$ 180,000	$ 205,000
01-409	BUILDING/FACILITIES	$ 135,235	$ 178,994	$ 216,117	$ 221,950	$ 235,700
01-410	POLICE	$ 5,918,359	$ 5,847,448	$ 6,082,453	$ 6,642,530	$ 6,570,130
01-411	FIRE	$ 1,048,742	$ 1,084,680	$ 1,075,040	$ 1,095,937	$ 1,087,421
01-413	BUILDING/CODES	$ 304,125	$ 328,570	$ 289,547	$ 289,078	$ 278,306
01-414	PLANNING/ZONING	$ 27,109	$ 24,383	$ 49,343	$ 112,926	$ 137,470
01-415	EMERGENCY MGMT	$ 1,750	$ 1,656	$ 2,119	$ 3,750	$ 3,750
01-419	SCHOOL CROSSING GUARDS	$ -	$ -	$ 203,982	$ 229,448	$ 230,670
01-427	REFUSE/RECYCLING	$ -	$ -	$ 13,147	$ 15,000	$ 14,000
01-430	PUBLIC WORKS	$ 3,893,969	$ 3,668,852	$ 3,568,615	$ 4,131,918	$ 4,107,924
01-450	PARKS & RECREATION	$ 571,336	$ 494,010	$ 526,515	$ 655,457	$ 580,219
01-456	LIBRARY	$ 404,346	$ 416,716	$ 437,884	$ 451,021	$ 479,936
01-470	DEBT SERVICE	$ 534,939	$ 486,974	$ 513,737	$ 484,956	$ 654,078
01-480	UNCLASSIFIED	$ 123,371	$ 255,682	$ 168,502	$ 101,112	$ 100,500
01-483	PENSION OBLIGATIONS	$ -	$ 562,801	$ 619,516	$ 651,844	$ 813,622
01-488	INSURANCE	$ 27,935	$ 121,716	$ 171,421	$ 201,352	$ 195,890
01-490	INTERFUND TRANSFERS	$ -	$ 2,000,000	$ 1,000,000	$ 1,500,000	$ 1,748,000
		$ 14,187,266	**$ 16,676,806**	**$ 16,257,388**	**$ 18,177,353**	**$ 18,711,845**

	SUMMARY					
	TOTAL REVENUES	$ 15,771,862	$ 17,761,764	$ 18,208,957	$ 18,126,265	$ 18,711,845
	TOTAL EXPENSES	$ 14,187,266	$ 16,676,806	$ 16,257,388	$ 18,177,353	$ 18,711,845
	EXCESS/(DEFICIT)	**$ 1,584,596**	**$ 1,084,958**	**$ 1,951,569**	**$ (51,088)**	**$ 0**

2016 ESTIMATED REVENUES

ACCOUNT	ACCOUNT DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 ESTIMATE	2016 BUDGET
	REAL ESTATE TAXES					
01-301-301100	REAL ESTATE TAX-CURRENT	$ 6,335,540	$ 6,359,693	$ 6,375,000	$ 6,425,000	**$ 6,475,000**
01-301-301200	REAL ESTATE-PRIOR YR	$ (20,132)	$ -	$ -	$ -	**$ -**
01-301-301300	REAL ESTATE-DELINQUENT	$ 185,326	$ 195,499	$ 190,000	$ 206,800	**$ 200,000**
	Subtotal	**$ 6,500,734**	**$ 6,555,192**	**$ 6,565,000**	**$ 6,631,800**	**$ 6,675,000**
	ACT 511 TAXES					
01-310-310100	REAL ESTATE TRANSFER TAX	$ 555,153	$ 578,416	$ 460,000	$ 481,330	**$ 500,000**
01-310-310210	EARNED INCOME TAX	$ 4,637,417	$ 4,606,052	$ 4,250,000	$ 4,414,400	**$ 4,400,000**
01-310-310310	MERCANTILE TAX	$ 878,127	$ 890,958	$ 750,000	$ 645,170	**$ 768,800**
01-310-310410	LOCAL SERVICE TAX	$ 607,635	$ 639,064	$ 675,000	$ 650,000	**$ 660,000**
01-310-310600	ADMISSIONS TAX	$ 3,018	$ 4,272	$ 2,000	$ 7,690	**$ 2,500**
01-310-310800	BUSINESS PRIV TAX	$ 516,992	$ 532,112	$ 625,000	$ 550,000	**$ 580,000**
	Subtotal	**$ 7,198,342**	**$ 7,250,874**	**$ 6,762,000**	**$ 6,748,590**	**$ 6,911,300**
	LICENSES					
01-321-321610	SOLICITATION	$ 2,300	$ 4,200	$ 3,000	$ 3,750	**$ 3,000**
01-321-321730	MECHANICAL DEVICES	$ 84,437	$ 66,900	$ 70,000	$ 80,000	**$ 75,000**
01-321-321800	CABLE TV FRANCHISE	$ 721,891	$ 732,032	$ 625,000	$ 630,000	**$ 640,600**
	Subtotal	**$ 808,628**	**$ 803,132**	**$ 698,000**	**$ 713,750**	**$ 718,600**

ACCOUNT	ACCOUNT DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 ESTIMATE	2016 BUDGET
	PERMITS					
01-322-322800	STREET OPENING PERMIT	$ 22,119	$ 6,929	$ 12,000	$ 22,970	**$ 17,200**
01-322-322830	BUILDING PERMIT	$ 114,271	$ 125,711	$ 118,000	$ 206,100	**$ 150,000**
01-322-322832	SIGN PERMIT	$ 9,585	$ 11,286	$ 8,000	$ 8,660	**$ 8,200**
01-322-322834	TEMPORY SIGN PERMITS	$ 176	$ 975	$ 600	$ 250	**$ 600**
01-322-322836	ELECTRIC PERMITS	$ 22,996	$ 32,071	$ 20,000	$ 29,030	**$ 21,500**
01-322-322837	PLAN REVIEW FEE (100%)	$ 56,513	$ 53,625	$ 45,000	$ 59,600	**$ 55,000**
01-322-322838	ACC AND ENERGY AUDIT (100%)	$ 12,130	$ 21,959	$ 12,000	$ 26,710	**$ 12,300**
01-322-322839	SCANNING FEE	$ 11,433	$ 11,700	$ 11,000	$ 14,920	**$ 11,280**
01-322-322840	FIRE PERMITS	$ 8,956	$ 10,307	$ 10,000	$ 13,700	**$ 11,490**
01-322-322841	DOCUMENT STORAGE	$ 7,574	$ 8,324	$ 6,000	$ 10,690	**$ 7,590**
01-322-322848	OCCUPANCY PERMITS	$ 5,871	$ 8,460	$ 7,000	$ 10,150	**$ 7,100**
01-322-322849	TEMPORY OCCUPANCY PERMIT	$ 247	$ 200	$ 400	$ 380	**$ 400**
01-322-322850	COMMERCIAL OCCUPANCY PERMITS	$ 5,777	$ 6,476	$ 5,000	$ 7,640	**$ 5,250**
01-322-322851	HIGHWAY PERMITS	$ 214	$ 345	$ 250	$ 450	**$ 250**
01-322-322852	NON-IMPACT OCCUPANCY PERMITS	$ -	$ -	$ 200	$ -	**$ 100**
01-322-322853	OCCUPANCY PLACARD	$ -	$ 300	$ 400	$ -	**$ 100**
01-322-322854	PLACARD REPLACEMENT	$ -	$ -	$ 100	$ -	**$ 100**
01-322-322860	GRADING PERMITS	$ 925	$ 11,727	$ 6,000	$ 2,610	**$ 4,000**
01-322-322880	DEMOLITION PERMIT	$ 3,114	$ 5,078	$ 2,500	$ 2,100	**$ 2,500**
01-322-322881	LOGGING PERMIT	$ -	$ -	$ 500	$ -	**$ -**
01-322-322882	DUMPSTER/PODS	$ 301	$ 290	$ 250	$ 680	**$ 250**
01-322-322883	PERMIT PENALITIES	$ 36	$ -	$ 500	$ -	**$ 250**
01-322-322884	HVAC PERMITS	$ 10,373	$ 35,838	$ 15,000	$ 16,970	**$ 15,500**
01-322-322890	INSPECTION FEES	$ 516	$ 973	$ 1,000	$ 690	**$ 1,000**
	Subtotal	**$ 293,126**	**$ 352,570**	**$ 281,700**	**$ 434,300**	**$ 331,960**

ACCOUNT	ACCOUNT DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 ESTIMATE	2016 BUDGET
	FINES & COSTS					
01-331-331100	JUSTICES	$ 40,735	$ 33,350	$ 40,000	$ 30,670	**$ 35,000**
01-331-331110	MOTOR VEHICLE VIOLATIONS	$ 57,590	$ 45,170	$ 50,000	$ 47,640	**$ 52,000**
01-331-331111	OTHER FINES-STATE	$ 17,843	$ 34,529	$ 18,000	$ 8,230	**$ 7,500**
01-331-331112	OTHER FINES-COUNTY	$ 43,544	$ 38,013	$ 40,000	$ 35,990	**$ 47,000**
01-331-331120	VIOLATION OF ORDINANCES	$ 4,962	$ 9,561	$ 10,000	$ 12,630	**$ 15,000**
	Subtotal	**$ 164,674**	**$ 160,624**	**$ 158,000**	**$ 135,160**	**$ 156,500**
	INTEREST & RENTS					
01-341-341100	INTEREST EARNED	$ 9,900	$ 10,144	$ 8,000	$ 2,140	**$ 8,000**
01-341-342100	RENTS	$ 605	$ -	$ -	$ -	**$ -**
	Subtotal	**$ 10,505**	**$ 10,144**	**$ 8,000**	**$ 2,140**	**$ 8,000**
	STATE INTERGOVERNMENTAL					
01-351-351010	CEM LANE FLOOD CONTROL	$ 21,588	$ 6,353	$ -	$ -	**$ -**
	Subtotal	**$ 21,588**	**$ 6,353**	**$ -**	**$ -**	**$ -**
	GRANTS					
01-354-354087	DCED - COMP REC PARK PLAN	$ -	$ 77,500	$ 77,500	$ -	**$ -**
01-354-354104	Cops Tech Grant	$ (8,928)	$ -	$ -	$ -	**$ -**
01-354-354105	RECOVERY ACT JAG	$ 4,942	$ -	$ -	$ -	**$ -**
	Subtotal	**$ (3,986)**	**$ 77,500**	**$ 77,500**	**$ -**	**$ -**

ACCOUNT	ACCOUNT DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 ESTIMATE	2016 BUDGET
	STATE SHARED REVENUE					
01-355-354096	ACT 167 GRANT	$ -	$ -			**$ -**
01-355-355080	BEVERAGE LICENSE	$ -	$ 13,900	$ 1,500	$ 15,310	**$ 8,000**
01-355-355090	MARCELLUS SHALE IMPACT FEE DIS	$ 1,356	$ 1,878	$ 14,000	$ -	**$ 5,000**
01-355-355100	REGIONAL ASSET DISTRICT	$ 396,194	$ 496,343	$ 375,000	$ 405,000	**$ 425,000**
01-355-355130	STATE ACT 205 PENSION FUNDS	$ 485,545	$ 480,212	$ 473,000	$ 490,104	**$ 491,871**
01-355-355140	FOREIGN FIRE INS. PREMIUM INC.	$ 220,910	$ 208,613	$ 220,000	$ 210,985	**$ 220,000**
	Subtotal	**$ 1,120,565**	**$ 1,010,512**	**$ 1,101,000**	**$ 1,146,199**	**$ 1,168,371**
	PAYMENT IN LIEU OF TAXES					
01-359-359100	PAYMENT IN LIEU OF TAXES	$ 2,137	$ 2,973	$ 2,000	$ 3,890	**$ 2,000**
	Subtotal	**$ 2,137**	**$ 2,973**	**$ 2,000**	**$ 3,890**	**$ 2,000**
	DEPARTMENT FEES - GL ADMIN					
01-361-361320	ENGINEERING REVIEW/SITE INSPE	$ 1,673	$ 29,490	$ -	$ -	**$ -**
01-361-361325	REIMBURSEABLE ENGINEERING FEES	$ 30,413	$ 14,545	$ 30,000	$ 63,230	**$ 30,750**
01-361-361340	ZHB APPEALS RESIDENTIAL	$ 3,800	$ 3,600	$ 3,000	$ 1,410	**$ 3,000**
01-361-361341	ZHB APPEALS- COMMERCIAL	$ 7,200	$ 10,425	$ 6,500	$ 3,810	**$ 6,500**
01-361-361345	FIRE HEARING APPEALS	$ 700	$ 500	$ 350	$ 1,250	**$ 360**
01-361-361350	REZONING FEES	$ 400	$ -	$ 400	$ -	**$ 400**
01-361-361360	SUBDIVISION FEES	$ 4,312	$ 6,701	$ 2,000	$ 16,660	**$ 2,050**
01-361-361370	SITE PLAN FEES	$ 4,327	$ 600	$ 2,000	$ 2,320	**$ 2,050**
01-361-361390	CONDITIONAL USE FEE	$ 750	$ 900	$ 500	$ 380	**$ 500**
01-361-361400	COMPLIANCE LETTERS-BLDG INSP	$ 1,312	$ 500	$ 750	$ 500	**$ 750**
01-361-361401	CERTIFICATIONS-BLDG INSP	$ 13,900	$ 25,879	$ 13,000	$ 30,000	**$ 17,500**
01-361-361450	BUILDING RENTAL - ANTENNA	$ 17,710	$ 21,568	$ -	$ 19,140	**$ 18,530**
01-361-361500	SALE MAPS AND PUBLICATIONS	$ 104	$ 251	$ 300	$ 40	**$ 300**
01-361-361560	SALE PROPERTY/SUPPLIES	$ 75,491	$ 15,881	$ 17,500	$ 21,440	**$ 22,000**
01-361-361561	SALE-LEAF BAGS	$ 1,001	$ 977	$ 250	$ 170	**$ 250**
01-361-361562	SALE-GARBAGE TAGS	$ 1,350	$ -	$ -	$ -	**$ -**
01-361-361563	SALE-RECYCLING BINS	$ 230	$ -	$ -	$ -	**$ -**
01-361-361564	SALE-MILLED ASPHALT	$ -	$ -	$ -	$ -	
	Subtotal	**$ 183,753**	**$ 131,817**	**$ 76,550**	**$ 160,350**	**$ 104,940**

ACCOUNT	ACCOUNT DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 ESTIMATE	2016 BUDGET
	DEPARTMENT FEES - POLICE					
01-362-362110	ACCIDENT REPORTS	$ 8,232	$ 8,319	$ 9,000	$ 7,180	**$ 8,000**
01-362-362120	POLICE EXTRA DETAILS	$ 180,981	$ 172,211	$ 160,000	$ 306,810	**$ 160,000**
01-362-362125	NORTH HILLS DUI TASK FORCE	$ 7,289	$ 5,964	$ 10,000	$ 5,470	**$ 10,000**
01-362-362130	IS SHARING MAINTENANCE	$ 7,600	$ 8,250	$ 8,500	$ 10,310	**$ 8,250**
01-362-362140	SCHOOL GUARD REIM-NHSD	$ 96,807	$ 104,176	$ 115,000	$ 131,670	**$ 115,340**
01-362-362150	COMPLIANCE LETTERS-RTPD	$ 100	$ 241	$ 500	$ -	**$ 500**
01-362-362160	ATTORNEY GENERAL TASK FORCE	$ 12,683	$ 44,519	$ 30,000	$ 59,450	**$ 30,000**
01-362-362161	FEDERAL TASK FORCE	$ -	$ 4,321	$ 1,000	$ 6,080	**$ 7,000**
01-362-362170	DARE/SPECIAL PROGRAMS GRANT	$ 150	$ -	$ -	$ -	**$ -**
01-362-362172	STATE GRANT - BUCKLE UP	$ 7,509	$ 2,745	$ 3,000	$ 4,140	**$ 3,000**
01-362-362173	POLICE ALARM VIOLATIONS	$ 16	$ 600	$ 1,000	$ 380	**$ 1,000**
01-362-362174	K-9	$ 20	$ -	$ -	$ -	**$ -**
01-362-362175	WINTER REIMBURSEMENT	$ 13,479	$ 19,507	$ 13,450	$ 13,450	**$ 14,000**
01-362-362200	FIRE REPORTS	$ 80	$ 115	$ 100	$ 110	**$ 100**
01-362-362201	FIRE ESCROW	$ (116,826)	$ -	$ -	$ -	**$ -**
	Subtotal	**$ 218,119**	**$ 370,966**	**$ 351,550**	**$ 545,050**	**$ 357,190**
	SEWER FEE REIMBURSE					
01-364-364110	SEWER CONNECTIONS	$ -	$ -	$ -	$ -	**$ -**
01-364-364140	GIRTYS RUN AUTHORITY-REIM	$ 7,252	$ -	$ -	$ 5,000	**$ -**
	Subtotal	**$ 7,252**	**$ -**	**$ -**	**$ 5,000**	**$ -**

ACCOUNT	ACCOUNT DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 ESTIMATE	2016 BUDGET
	DEPT FEES - RECREATION					
01-367-367300	REGISTRATION	$ 2,343	$ 1,200	$ 1,000	$ -	**$ -**
01-367-367301	SUMMER RECREATION PROG	$ (231)	$ 38,315	$ 45,000	$ 63,710	**$ 60,000**
01-367-367302	SUMMER RECREATION FIELD TRIPS	$ -	$ 6,112	$ 6,000	$ 10,640	**$ 6,150**
01-367-367303	COMMUNITY EVENT SPONSORS	$ 2,112	$ -	$ 2,000	$ -	**$ 2,000**
	Subtotal	**$ 4,225**	**$ 45,627**	**$ 54,000**	**$ 74,350**	**$ 68,150**
	DEPARTMENT FEES - PROGRAMS					
01-368-368100	CLASS FEES	$ 61,640	$ 2,428	$ 2,000	$ 710	**$ 2,050**
01-368-368102	CLASSROOM A & B USE FEES	$ -	$ -	$ -	$ -	**$ -**
01-368-368108	GAME/VENDING MACHINE COMM	$ -	$ 485	$ 1,000	$ 740	**$ 1,030**
01-368-368109	ONE -TIME FAMILY PROGRAMS	$ 439	$ 2,752	$ 500	$ 160	**$ 500**
01-368-368110	COMMUNITY DAY SPONSORS	$ 871	$ 6,050	$ 10,000	$ 9,060	**$ 10,000**
01-368-368111	COMMUNITY DAY VENDORS	$ 6,440	$ 6,485	$ 8,000	$ 4,040	**$ 4,000**
01-368-368112	COUPON BOOKS	$ 368	$ 478	$ 200	$ -	**$ 200**
01-368-368118	ONE-TIME KIDS PROGRAMS	$ -	$ 651	$ 1,500	$ -	**$ -**
01-368-368120	AMUSEMENT TICKETS	$ 1,636	$ 570	$ 1,000	$ 680	**$ 500**
01-368-368200	1ST TO 2ND GRADE BASKETBALL	$ -	$ 1,080	$ 1,500	$ 1,130	**$ 1,000**
01-368-368201	7 TO 10 GRADE BASKETBALL	$ -	$ 7,370	$ 6,000	$ 430	**$ 6,000**
01-368-368204	ARC BABYSITTING	$ -	$ -	$ -	$ -	**$ -**
01-368-368205	ONE TIME CLASSES	$ 30	$ 1,582	$ 1,500	$ 1,360	**$ 1,500**
01-368-368210	START SMART SPORTS CAMP	$ -	$ 3,153	$ 3,000	$ 2,560	**$ 3,000**
01-368-368216	FISHING TOURNAMENT DONATIONS	$ 650	$ 228	$ 500	$ 880	**$ 500**
01-368-368301	COMPUTER CLASSES	$ -	$ 80	$ -	$ -	**$ -**
01-368-368306	BEGINNING LINE DANCE	$ 695	$ 4,797	$ 5,000	$ 3,960	**$ 4,000**
01-368-368309	AEROBICS	$ 144	$ 14,422	$ 12,000	$ 11,450	**$ 11,000**
01-368-368312	YOGA	$ -	$ 6,848	$ 4,000	$ 4,520	**$ 4,500**
01-368-368314	FORMAL DANCE CLASS	$ -	$ 1,835	$ 1,500	$ 700	**$ 500**
01-368-368317	PILATES		$ 6,291	$ 6,000	$ 1,020	**$ 1,500**
01-368-368401	SENIOR FITNESS	$ -	$ 8,142	$ 4,000	$ 12,040	**$ 10,000**
	Subtotal	**$ 84,612**	**$ 75,727**	**$ 69,200**	**$ 55,440**	**$ 61,780**

ACCOUNT	ACCOUNT DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 ESTIMATE	2016 BUDGET
	DEPARTMENT FEES - RENTALS					
01-369-369400	COMMUNITY TOURS	$ 1,500	$ -	$ 1,500	$ -	**$ -**
01-369-369500	RENTAL-EVERGREEN COMM. PARK	$ 15,000	$ 27,627	$ 25,000	$ 21,920	**$ 25,000**
01-369-369501	RENTAL-DENNY PARK	$ 1,500	$ 3,814	$ 3,500	$ 4,110	**$ 3,500**
01-369-369505	RENTAL-JOHN HERB FIELD	$ 100	$ 2,760	$ 1,500	$ 5,980	**$ 2,000**
01-369-369503	RENTAL-SHELTERS (RMC)	$ 600	$ 2,475	$ 1,500	$ 2,500	**$ 1,500**
01-369-369504	RENTALS-CLASSROOMS	$ 3,000	$ 17,723	$ 10,000	$ 27,290	**$ 15,000**
01-369-369507	RENTALS-GYM	$ -	$ -	$ -	$ -	**$ 7,000**
01-369-369505	RENTAL-FIELDS	$ 6,833	$ 2,760	$ 1,000	$ 5,980	**$ 3,000**
01-369-369506	ALCOHOL USE FEES	$ -	$ 4,670	$ 3,000	$ 5,560	**$ 5,000**
	Subtotal	**$ 28,533**	**$ 61,828**	**$ 47,000**	**$ 73,340**	**$ 62,000**
	UNCLASSIFIED REVENUE					
01-380-380100	POLICE FEE-EMPLOYMENT	$ -	$ -			
01-380-380220	INSURANCE REIMBURSEMENT	$ 199,203	$ 165,587	$ 150,000	$ 46,560	**$ 150,000**
01-380-380250	RECYCLING REIMBURSEMENT	$ -	$ -	$ -	$ -	**$ -**
01-380-380999	MISCELLANEOUS REVENUE	$ 18,070	$ 29	$ 5,000	$ 20	**$ 5,000**
	Subtotal	**$ 235,363**	**$ 183,706**	**$ 173,000**	**$ 69,190**	**$ 175,000**
	SPECIAL ASSESSMENTS & LIENS					
01-392-392008	TRANSFERS FROM SEWER FUND	$ 250,000	$ 275,000	$ 350,000	$ 350,000	**$ 450,000**
01-392-392035	TRANSFERS FROM LIQUID FUELS	$ 597,191	$ 666,553	$ 710,000	$ 736,700	**$ 838,201**
01-392-392036	CAPITAL LEASE PROCEEDS	$ -	$ 152,938	$ -	$ -	**$ -**
01-392-392950	PRIOR YR GEN RESERVE	$ -	$ -	$ 641,765	$ 360,000	**$ 622,853**
	Subtotal	**$ 847,191**	**$ 1,094,491**	**$ 1,701,765**	**$ 1,446,700**	**$ 1,911,054**
01-395-395100	REFUND PRIOR YR EXPENDITURES	$ 36,404	$ 14,922	$ -	$ 510	**$ -**
	Subtotal	**$ 36,404**	**$ 14,922**	**$ -**	**$ 510**	**$ -**
	TOTAL REVENUES	**$ 17,754,512**	**$ 18,208,957**	**$ 18,126,265**	**$ 18,240,759**	**$ 18,711,845**
	ENDING FUND BALANCE	**$ 7,869,457**	**$ 9,031,771**	**$ 8,338,918**	**$ 8,687,445**	**$ 8,064,592**

2016 ESTIMATED EXPENSE APPROPRIATIONS

ACCOUNT #	ACCOUNT DESCRIPTION	2013	2014	2015	2015	2016
		ACTUAL	ACTUAL	BUDGET	ESTIMATE	BUDGET
	LEGISLATIVE					
01-400-113000	SALARIES-COMMISSIONERS	$ 39,010	$ 39,375	$ 39,375	$ 39,375	**$ 39,375**
01-400-145000	SECRETARIAL SERVICE	$ 7,060	$ 6,975	$ 10,000	$ 6,200	**$ 10,000**
01-400-156000	HEALTH/MEIT INSURANCE	$ 116,540	$ 83,192	$ 68,969	$ 93,510	**$ 75,000**
01-400-156101	HEALTHCARE HRA ACCT	$ -	$ 6,842	$ 11,250	$ 9,630	**$ 11,250**
01-400-157000	STD/LTD/LIFE	$ -	$ 1,143	$ 1,084	$ 990	**$ 1,100**
01-400-161000	SOCIAL SECURITY	$ 1,877	$ 2,070	$ 2,441	$ 2,090	**$ 2,200**
01-400-161001	MEDICARE	$ 439	$ 484	$ 571	$ 300	**$ 500**
01-400-310000	PROFESSIONAL SERVICES	$ 7,009	$ 667	$ 5,000	$ -	**$ 4,800**
01-400-321000	TELEPHONE/INTERNET SERVICES	$ -	$ 3,601	$ 3,240	$ 3,010	**$ 3,300**
01-400-420000	DUES/MEMBERSHIP	$ 6,126	$ 3,757	$ 5,500	$ 1,000	**$ 5,500**
01-400-460000	MEETINGS & CONFERENCES	$ 10,543	$ 12,117	$ 15,000	$ 14,490	**$ 15,400**
01-400-470000	GENERAL EXPENSE	$ 10,746	$ 3,126	$ 5,000	$ 2,500	**$ 5,000**
	Subtotal	**$ 199,352**	**$ 163,350**	**$ 167,430**	**$ 173,095**	**$ 173,425**
	EXECUTIVE					
01-401-121000	SALARY-MANAGER	$ 94,587	$ 92,836	$ 95,792	$ 90,960	**$ 101,652**
01-401-140000	WAGES-CLERICAL	$ 96,474	$ 104,148	$ 105,726	$ 90,170	**$ 108,400**
01-401-145000	SUSTAINABILITY/INTERN	$ -	$ -	$ 17,160	$ 10,980	**$ 25,000**
01-401-156000	HEALTH/MEIT INSURANCE	$ 32,378	$ 31,163	$ 1,500	$ 47,780	**$ 1,500**
01-401-156100	HEALTHCARE INS. BUY-BACK	$ -	$ 10,398	$ 34,881	$ 13,150	**$ 35,800**
01-401-157000	STD/LTD/LIFE	$ -	$ 3,973	$ 4,500	$ 3,550	**$ 4,600**
01-401-161000	SOCIAL SECURITY	$ 11,806	$ 13,123	$ 3,791	$ 14,870	**$ 12,775**
01-401-161001	MEDICARE	$ 2,761	$ 3,069	$ 13,580	$ 2,010	**$ 1,854**
01-401-162000	PA UNEMPLOYMENT COMP	$ 446	$ 474	$ 3,176	$ 1,620	**$ 1,600**
01-401-182001	LONGEVITY CLERICAL	$ 328	$ 340	$ 770	$ 352	**$ 364**
01-401-210000	OFFICE SUPPLIES	$ 10,986	$ 8,684	$ 352	$ 8,200	**$ 10,000**
01-401-231000	VEHICLE FUEL/GASOLINE	$ 1,112	$ 2,899	$ 14,000	$ 990	**$ 4,500**
01-401-310000	PROFESSIONAL SERVICES	$ 26,257	$ 14,073	$ 4,000	$ 460	**$ 4,100**
01-401-321002	CELLULAR PHONE	$ 605	$ 1,060	$ 5,120	$ 1,030	**$ 1,250**
01-401-325000	POSTAGE	$ -	$ 1,165	$ 500	$ 1,010	**$ 1,000**
01-401-342000	PRINTING	$ 403	$ 26	$ 660	$ -	**$ 600**
01-401-354000	WORKERS COMPENSATION	$ 1,187	$ 907	$ 1,186	$ 750	**$ 1,000**
01-401-420000	DUES/MEMBERSHIP	$ 1,733	$ 2,572	$ 3,000	$ 330	**$ 3,100**
01-401-451000	MAINTENANCE CONTRACTS	$ 13,659	$ 6,569	$ 14,000	$ 6,880	**$ 12,300**
01-401-460000	MEETINGS & CONFERENCES	$ 914	$ 2,036	$ 3,500	$ 4,540	**$ 4,000**
01-401-750000	CAPITAL PURCHASES	$ -	$ -	$ -	$ -	**$ -**
	Subtotal	**$ 295,637**	**$ 299,516**	**$ 327,194**	**$ 299,632**	**$ 335,395**

ACCOUNT #	ACCOUNT DESCRIPTION	2013	2014	2015	2015	2016
		ACTUAL	ACTUAL	BUDGET	ESTIMATE	BUDGET
	FINANCE					
01-402-122000	SALARY-FINANCE DIRECTOR	$ 43,755	$ 74,262	$ 77,250	$ 62,340	**$ 80,000**
01-402-140000	WAGES-CLERICAL	$ 83,555	$ 86,409	$ 89,066	$ 85,940	**$ 91,300**
01-402-156000	HEALTH/MEIT INSURANCE	$ 27,051	$ 25,717	$ 44,342	$ 36,090	**$ 38,000**
01-402-156001	HEALTHCARE HRA ACCOUNT	$ 1,684	$ -	$ 6,750	$ -	**$ 4,000**
01-402-156101	HEALTHCARE BUY BACK	$ -	$ 1,597	$ 5,259	$ 3,450	**$ 4,800**
01-402-157000	STD/LTD/LIFE	$ -	$ 4,249	$ 2,410	$ 14,780	**$ 2,500**
01-402-161000	SOCIAL SECURITY	$ 7,811	$ 10,237	$ 10,328	$ 10,200	**$ 10,621**
01-402-161001	MEDICARE	$ 1,827	$ 2,394	$ 2,416	$ 1,450	**$ 1,542**
01-402-162000	PA UNEMPLOYMENT COMP	$ 188	$ 278	$ 578	$ 600	**$ 500**
01-402-182001	LONGEVITY CLERICAL	$ 224	$ 248	$ 272	$ 272	**$ 296**
01-402-210000	OFFICE SUPPLIES	$ 3,860	$ 1,651	$ 3,000	$ 3,930	**$ 3,000**
01-402-310000	PROFESSIONAL SERVICES	$ 12,265	$ 690	$ 1,500	$ 9,750	**$ 4,600**
01-402-311000	AUDITING SERVICES	$ 19,364	$ 19,945	$ 25,000	$ 25,000	**$ 25,600**
01-402-325000	POSTAGE	$ -	$ 1,934	$ 2,565	$ 1,690	**$ 2,500**
01-402-337000	AUTO EXPENSE	$ -	$ -	$ 500	$ -	**$ 100**
01-402-341000	PRINTING	$ -	$ -	$ 750	$ -	**$ 250**
01-402-353000	TREASURERS' BOND	$ 8,898	$ 8,898	$ 9,500	$ -	**$ 9,700**
01-402-354000	WORKERS COMPENSATION	$ 396	$ 701	$ 833	$ 580	**$ 800**
01-402-384000	LEASE-MACHINERY&EQUIPMENT	$ -	$ 2,065	$ -	$ 1,720	**$ 500**
01-402-420000	DUES/MEMBERSHIP	$ 225	$ 125	$ 375	$ 90	**$ 400**
01-402-451000	MAINTENANCE CONTRACTS	$ 230	$ -	$ -	$ 440	**$ 350**
01-402-460000	MEETINGS & CONFERENCES	$ 1,067	$ 1,733	$ 2,500	$ 2,920	**$ 2,600**
01-402-475000	BANKING/SERVICE CHARGES	$ 358	$ 4,310	$ 500	$ -	**$ 1,000**
01-402-750000	CAPITAL PURCHASES	$ -	$ -	$ 1,875	$ -	**$ -**
	Subtotal	**$ 212,759**	**$ 247,444**	**$ 287,569**	**$ 261,242**	**$ 284,958**
	TAX COLLECTION					
01-403-114000	COMMISSION-TREASURER	$ 5,000	$ 9,957	$ 10,000	$ 9,620	**$ 10,000**
01-403-161000	FICA Match	$ 310	$ 620	$ 620	$ 650	**$ 660**
01-403-161001	MED Match	$ 72	$ 145	$ 145	$ 80	**$ 150**
01-403-162000	PAUC Match	$ 4	$ -	$ 214	$ -	**$ 200**
01-403-311000	AUDITING SERVICES	$ 545	$ 872	$ -	$ 1,060	**$ 1,050**
01-403-316000	COMMISSION/JORDAN TAX	$ 12,301	$ 13,760	$ 17,500	$ 14,920	**$ 15,000**
01-403-316100	JORDAN/REIMBURSEABLES	$ -	$ 230	$ 1,000	$ 15,450	**$ 13,000**
01-403-317000	COMMISSION/KEYSTONE COLLECTIONS	$ 60,148	$ 76,195	$ 71,195	$ 41,430	**$ 73,000**
01-403-317100	EIT/LST COLLECTION EXPENSES	$ 5,584	$ 2,890	$ 7,500	$ 1,120	**$ 7,700**
01-403-318000	COMMISSION/NHSD	$ 47,611	$ 43,166	$ 41,165	$ 29,320	**$ 40,800**
01-403-353000	BOND	$ -	$ 1,844	$ 1,937	$ 2,310	**$ 2,000**
01-403-400000	FILING FEES/APPRAISAL FEES	$ 18,329	$ 29,339	$ 57,500	$ 12,110	**$ 35,000**
01-403-470000	WARRANT OF COLLECTION	$ -	$ 24,409	$ 26,000	$ 24,400	**$ 25,000**
	Subtotal	**$ 149,905**	**$ 203,426**	**$ 234,776**	**$ 152,470**	**$ 223,560**

ACCOUNT #	ACCOUNT DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 ESTIMATE	2016 BUDGET
	LEGAL SERVICES					
01-404-314000	LEGAL SERVICES	$ 111,662	$ 112,569	$ 100,000	$ 92,090	**$ 100,000**
01-404-316000	SPECIAL LABOR COUNSEL	$ 3,000	$ 1,755	$ 5,000	$ 20,000	**$ 6,500**
01-404-341000	LEGAL ADVERTISING	$ 8,955	$ 7,988	$ 12,000	$ 15,800	**$ 12,500**
01-404-343000	CODIFICATION	$ -	$ -	$ 6,000	$ -	**$ 3,000**
01-404-540000	CIVIL SERVICE/LEGAL	$ -	$ -	$ 12,000	$ -	**$ 10,800**
	Subtotal	**$ 123,617**	**$ 122,312**	**$ 135,000**	**$ 127,890**	**$ 132,800**
	DATA PROCESSING					
01-407-140000	IT SPECIALIST	$ -	$ -	$ -	$ -	**$ 60,000**
01-407-156000	HEALTH/MEIT INSURANCE	$ -	$ -	$ -	$ -	**$ 10,000**
01-407-157000	STD/LTD/LIFE	$ -	$ -	$ -	$ -	**$ 2,100**
01-407-161000	SOCIAL SECURITY	$ -	$ -	$ -	$ -	**$ 3,720**
01-407-161001	MEDICARE	$ -	$ -	$ -	$ -	**$ 870**
01-407-162000	PA UNEMPLOYMENT COMP	$ -	$ -	$ -	$ -	**$ 100**
01-407-354000	WORKERS COMPENSATION	$ -	$ -	$ -	$ -	**$ 600**
01-407-215000	COMPUTER SUPPLIES	$ 269	$ 651	$ 5,000	$ -	**$ 3,500**
01-407-325000	INTERNET SERVICES	$ -	$ 2,345	$ 2,100	$ 2,580	**$ 2,500**
01-407-451000	MAINTENANCE CONTRACTS	$ 36,368	$ 26,568	$ 29,175	$ 24,530	**$ 15,000**
01-407-453000	WEB DESIGN/MAINTENANCE	$ -	$ 2,245	$ 5,000	$ 4,510	**$ 5,100**
01-407-454000	GENERAL HARDWARE	$ -	$ 3,437	$ 5,500	$ 5,670	**$ 5,600**
01-407-455000	GENERAL SOFTWARE/LICENSES	$ -	$ 2,963	$ 3,840	$ 2,520	**$ 3,900**
01-407-461000	MEETINGS/CONFERENCES	$ -	$ -	$ 500	$ -	**$ 100**
01-407-750000	CAPITAL PURCHASES	$ 16,604	$ 4,142	$ 5,990	$ 5,640	**$ 6,000**
	Subtotal	**$ 53,241**	**$ 42,350**	**$ 57,105**	**$ 45,450**	**$ 119,090**
	ENGINEERING					
01-408-310000	PROFESSIONAL SERVICES	$ 127,982	$ 171,578	$ 55,000	$ 45,440	**$ 60,000**
01-408-310100	ENG.-STORM WATER MGMT	$ -	$ -	$ 85,000	$ 27,970	**$ 85,000**
01-408-310200	ENGINEERING - TRAFFIC	$ -	$ -	$ 10,000	$ 2,470	**$ 10,000**
01-408-311000	REIMBURSEABLE ENGINEERING FEES	$ 41,830	$ 69,474	$ 30,000	$ 80,770	**$ 50,000**
	Subtotal	**$ 169,812**	**$ 241,051**	**$ 180,000**	**$ 156,650**	**$ 205,000**
	BUILDINGS					
01-409-236000	HOUSEHOLD SUPPLIES	$ 6,605	$ 3,883	$ 6,000	$ 5,190	**$ 6,200**
01-409-250000	REPAIR & MAINTENANCE SUPPLIES	$ 5,545	$ 11,273	$ 15,000	$ 8,800	**$ 15,400**
01-409-321000	TELEPHONE	$ -	$ 5,985	$ 6,000	$ 4,070	**$ 6,200**
01-409-361000	ELECTRICITY	$ 50,251	$ 66,405	$ 60,000	$ 45,560	**$ 80,000**
01-409-362000	GAS/HEATING	$ 12,387	$ 15,133	$ 15,000	$ 9,690	**$ 22,000**
01-409-364000	SEWAGE	$ 256	$ -	$ -	$ -	**$ -**
01-409-366000	WATER	$ 1,864	$ 1,728	$ 2,200	$ 1,350	**$ 4,000**
01-409-370000	REPAIR/MAINT SERVICES	$ 40,363	$ 16,652	$ 30,000	$ 8,230	**$ 20,000**
01-409-375000	REPAIR/MAINT ELEVATOR	$ 2,220	$ 2,155	$ 2,750	$ 3,190	**$ 2,800**
01-409-450000	CONTRACTED SERVICES	$ 59,504	$ 47,255	$ 50,000	$ 56,770	**$ 54,100**
01-409-750000	CAPITAL PURCHASES	$ -	$ 45,648	$ 35,000	$ 3,200	**$ 25,000**
	Subtotal	**$ 178,994**	**$ 216,117**	**$ 221,950**	**$ 146,050**	**$ 235,700**

ACCOUNT #	ACCOUNT DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 ESTIMATE	2016 BUDGET
	POLICE					
01-410-122000	CHIEF OF POLICE	$ 110,071	$ 111,140	$ 114,473	$ 100,110	**$ 114,473**
01-410-130000	SALARY-LIEUTENANTS	$ 198,646	$ 202,258	$ 208,133	$ 195,550	**$ 213,300**
01-410-130001	SALARY-SERGEANTS	$ 636,448	$ 632,660	$ 663,212	$ 665,060	**$ 679,800**
01-410-130002	SALARY-POLICE OFFICERS	$ 2,528,420	$ 2,647,540	$ 3,030,639	$ 2,635,580	**$ 3,000,000**
01-410-140000	WAGES-CLERICAL	$ 82,597	$ 85,343	$ 88,693	$ 84,920	**$ 90,900**
01-410-156000	HEALTH/MEIT INSURANCE	$ 935,489	$ 733,542	$ 733,612	$ 982,950	**$ 825,000**
01-410-156100	HEALTHCARE BUY-BACK	$ -	$ 5,199	$ 10,352	$ 6,570	**$ 10,600**
01-410-156101	HEALTHCARE HRA	$ -	$ 66,126	$ 108,000	$ 69,590	**$ 75,000**
01-410-157000	STD/LTD/LIFE	$ -	$ 113,053	$ 100,943	$ 97,590	**$ 103,500**
01-410-161000	SOCIAL SECURITY	$ 15,493	$ 5,580	$ 5,514	$ 30,620	**$ 33,000**
01-410-161001	MEDICARE	$ 60,232	$ 60,231	$ 67,499	$ 34,710	**$ 35,000**
01-410-162000	PA UNEMPLOYMENT COMP	$ 5,862	$ 6,229	$ 8,860	$ 15,880	**$ 9,100**
01-410-181000	EDUCATION INCENTIVE	$ 9,000	$ 9,400	$ 11,000	$ 11,750	**$ 11,800**
01-410-182000	LONGEVITY	$ 80,495	$ 87,740	$ 96,750	$ 8,130	**$ 98,959**
01-410-182001	LONGEVITY CLERICAL	$ 100	$ 212	$ 237	$ -	**$ 260**
01-410-183000	OVERTIME/POLICE	$ 76,873	$ 63,547	$ 100,000	$ 49,790	**$ 100,000**
01-410-183007	OVERTIME/TASKFORCE	$ 38,541	$ 64,334	$ 50,000	$ 80,660	**$ 50,000**
01-410-184000	OFFICER IN CHARGE	$ 6,705	$ 6,739	$ 8,000	$ 6,200	**$ 8,000**
01-410-185000	POLICE EXTRA DETIAL	$ 159,343	$ 159,289	$ 160,000	$ 276,660	**$ 160,000**
01-410-187000	COURT TIME	$ 104,571	$ 108,173	$ 120,000	$ 89,800	**$ 120,000**
01-410-191000	UNIFORM ALLOW/POLICE	$ 28,700	$ 30,100	$ 30,100	$ 37,630	**$ 37,800**
01-410-200000	NEW UNIFORMS/POLICE	$ 4,455	$ 1,767	$ 5,000	$ -	**$ 9,000**
01-410-200010	PHOTO LAB SUPPLIES	$ 3,207	$ 2,626	$ 3,000	$ 1,580	**$ 3,000**
01-410-200011	TRAFFIC SUPPLIES	$ 848	$ 2,458	$ 3,000	$ 840	**$ 6,000**
01-410-200012	DETECTIVE SUPPLIES	$ 2,969	$ 3,036	$ 3,000	$ 1,990	**$ 3,000**
01-410-200013	EVIDENCE ROOM	$ 2,308	$ 1,941	$ 2,500	$ 240	**$ 2,500**
01-410-210000	OFFICE SUPPLIES	$ 11,157	$ 9,271	$ 10,000	$ 9,710	**$ 10,000**
01-410-231000	VEHICLE FUEL/GASOLINE	$ 91,318	$ 81,349	$ 100,000	$ 50,140	**$ 80,000**
01-410-231001	VEHICLE FUEL/GAS FIRE POLICE	$ 1,812	$ 1,739	$ 2,000	$ 1,050	**$ 1,800**
01-410-238004	UNIFORM REPLACE/POLICE	$ 763	$ 284	$ 1,000	$ 150	**$ 1,000**
01-410-242001	OPER SUPPLY/SPEC PROGRAM	$ 9,696	$ 9,029	$ 10,000	$ 6,180	**$ 10,000**
01-410-251000	VEHICLE PARTS	$ 34,486	$ 26,285	$ 30,000	$ 22,450	**$ 30,000**
01-410-251001	TIRES	$ 11,492	$ 9,391	$ 10,000	$ 7,340	**$ 10,000**
01-410-261000	AMMUNITION	$ 18,928	$ 19,648	$ 20,000	$ 13,180	**$ 20,000**
01-410-31000	Professional Services	$ 1,600	$ -	$ 1,800	$ -	**$ 1,800**
01-410-317000	CIVIL SERVICE/MEDICAL	$ -	$ 300	$ 6,000	$ -	**$ 8,000**
01-410-317100	CIVIL SERVICE/GENERAL	$ -	$ -	$ 8,000	$ -	**$ 10,000**
01-410-319000	K-9 CORPS	$ 2,819.20	$ 3,266	$ 3,500	$ 3,310	**$ 3,500**
01-410-321000	TELEPHONE	$ 17,083.70	$ 10,018	$ 12,000	$ 9,690	**$ 12,000**
01-410-321002	CELLULAR PHONE	$ 3,048.26	$ 2,882	$ 3,000	$ 2,780	**$ 3,000**
01-410-321003	CELL PHONE-SCHOOL GUARDS	$ 606.69	$ 688	$ 1,200	$ 350	**$ 1,200**
01-410-323000	VOICE GRADE TRANSM SERV	$ 2,513.84	$ 2,637	$ 2,800	$ 2,580	**$ 2,500**
01-410-325000	POSTAGE	$ 619.91	$ 558	$ 600	$ 450	**$ 600**
01-410-337000	MILEAGE/PARKING	$ 3,069.55	$ 2,989	$ 2,800	$ 2,200	**$ 3,000**
01-410-354000	WORKERS COMPENSATION	$ 207,601.54	$ 205,480	$ 251,822	$ 161,810	**$ 212,300**
01-410-420000	DUES/MEMBERSHIP	$ 3,165.15	$ 2,763	$ 3,000	$ 3,180	**$ 3,000**
01-410-450002	RADIO EQUIPMENT MAINT	$ 14,604.57	$ 11,126	$ 15,000	$ 10,770	**$ 15,000**
01-410-450004	ANIMAL CONTROL	$ 10,445.00	$ 12,355	$ 15,000	$ 10,160	**$ 15,000**
01-410-451000	MAINTENANCE CONTRACTS	$ 12,251.49	$ 15,192	$ 15,000	$ 12,320	**$ 15,000**
01-410-451001	MAINT CONTRACTS/VEHICLE	$ 8,853.37	$ 9,437	$ 10,000	$ 7,880	**$ 10,000**
01-410-451002	INFORMATION SYSTEM MAINT	$ 41,863.14	$ 49,123	$ 55,000	$ 63,430	**$ 58,000**
01-410-460000	MEETINGS & CONFERENCES	$ 1,746.32	$ 2,474	$ 2,500	$ 710	**$ 2,500**
01-410-461000	TRAINING	$ 9,247.72	$ 11,578	$ 12,000	$ 12,280	**$ 15,000**
01-410-461001	TRAINING HOSTED	$ 9,248.00	$ -	$ 100	$ -	**$ 100**
01-410-530001	CONTRIB/FIRE POLICE	$ 35,000.00	$ 35,000	$ 35,600	$ 44,500	**$ 36,600**
01-410-530002	CONTRIB/FIRE POLICE UTIL	$ 3,234.61	$ 4,517	$ 5,500	$ 3,630	**$ 5,500**
01-410-740000	VEHICLE PURCHASES Existing	$ 84,114.06	$ 49,948	$ 66,699	$ 82,120	**$ 78,609**
01-410-740001	VEHICLE PURCHASES New	$ 63,399	$ 70,850	$ 109,092	$ 107,340	**$ 95,129**
01-410-750000	CAPITAL PURCHASES	$ 40,289	$ 212,013	$ 89,000	$ 98,780	**$ -**
	Subtotal	**$ 5,847,448**	**$ 6,082,453**	**$ 6,642,530**	**$ 6,234,870**	**$ 6,570,130**

ACCOUNT #	ACCOUNT DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 ESTIMATE	2016 BUDGET
	Public Safety - Fire					
01-411-122000	SALARY-FIRE MARSHALL	$ 16,500	$ 16,890	$ 18,025	$ 16,750	**$ 17,860**
01-411-161000	SOCIAL SECURITY	$ 1,023	$ 1,054	$ 1,118	$ 1,140	**$ 1,146**
01-411-161001	MEDICARE	$ 239	$ 246	$ 261	$ 150	**$ 268**
01-411-162000	PA UNEMPLOYMENT COMP	$ 13	$ 13	$ 193	$ 230	**$ 198**
01-411-231000	VEHICLE FUEL/GASOLINE	$ 1,258	$ 1,086	$ 12,000	$ 6,500	**$ 7,000**
01-411-232000	VEHICLE FUEL/DIESEL-VFD	$ 25,135	$ 23,054	$ 25,000	$ 12,320	**$ 18,000**
01-411-240000	OPERATING SUPPLIES	$ 363	$ 1,010	$ 2,500	$ 750	**$ 2,500**
01-411-242002	OPER SUPPLY/FIRE PREVENT	$ 149	$ -	$ 1,000	$ -	**$ 1,000**
01-411-242004	OPER SUPPLY/DEP F.MARSHA	$ -	$ -	$ 1,000	$ 1,340	**$ 1,000**
01-411-251000	VEHICLE MAINT/FM	$ 446	$ 744	$ 750	$ 470	**$ 750**
01-411-321002	CELLULAR PHONE	$ -	$ 270	$ 840	$ 230	**$ 800**
01-411-327000	RADIO EQUIPMENT MAINT	$ -	$ -	$ 500	$ -	**$ 500**
01-411-327001	RADIO EQUIPT MAINT/VOL FIR	$ -	$ -	$ 500	$ -	**$ 500**
01-411-337000	AUTO ALLOWANCE	$ -	$ -	$ 250	$ -	**$ 250**
01-411-342000	PRINTING	$ -	$ -	$ -	$ -	**$ -**
01-411-354000	WORKERS COMPENSATION	$ 44,069	$ 253,686	$ 45,000	$ 56,950	**$ 40,000**
01-411-363000	HYDRANT SERVICE	$ 190,840	$ 152,698	$ 160,000	$ 146,480	**$ 160,000**
01-411-374001	MAINT/EMER GENERATORS	$ -	$ -	$ 100	$ -	**$ 100**
01-411-420000	DUES/MEMBERSHIP	$ 2,735	$ 405	$ 1,400	$ 1,980	**$ 2,000**
01-411-461000	TRAINING	$ -	$ -	$ 500	$ 550	**$ 550**
01-411-530000	CONTRIBUTION/VOL FIRE DEPT	$ 519,000	$ 535,000	$ 543,000	$ 543,000	**$ 551,000**
01-411-530005	CONTRIB/ROSS-WESTVIEW	$ 62,000	$ 62,000	$ 62,000	$ 62,000	**$ 62,000**
01-411-530006	VOLUNTEER FIRE RELIEF ACT 205	$ 220,910	$ -	$ 220,000	$ 210,985	**$ 220,000**
01-411-750000	CAPITAL PURCHASES	$ -	$ 26,883	$ -	$ -	**$ -**
	Subtotal	**$ 1,084,680**	**$ 1,075,040**	**$ 1,095,937**	**$ 1,061,825**	**$ 1,087,421**

ACCOUNT #	ACCOUNT DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 ESTIMATE	2016 BUDGET
	SCHOOL CROSSING GUARDS					
01-419-140003	WAGES - SCHOOL CROSSING GUARDS	$ -	$ 170,113	$ 190,000	$ 180,000	**$ 190,000**
01-419-157000	STD/LTD/LIFE	$ -	$ 2,535	$ 1,788	$ 2,690	**$ 2,500**
01-419-161000	SOCIAL SECURITY	$ -	$ 10,854	$ 11,780	$ 10,560	**$ 11,780**
01-419-161001	MEDICARE	$ -	$ 2,539	$ 2,755	$ 1,870	**$ 2,755**
01-419-162000	PA UMEMPLOYMENT COMP.	$ -	$ 1,794	$ 2,996	$ 2,940	**$ 3,085**
01-419-191002	UNIFORM ALLOW/SCHOOL GUARDS	$ -	$ 3,850	$ 4,050	$ 5,060	**$ 4,050**
01-419-238001	UNIFORM REPLACE/SCHOOL GUARDS	$ -	$ 1,291	$ 2,000	$ 930	**$ 2,000**
01-419-354000	WORKER'S COMP	$ -	$ 11,007	$ 14,079	$ 14,000	**$ 14,500**
	Subtotal	**$ -**	**$ 203,982**	**$ 229,448**	**$ 218,050**	**$ 230,670**
	REFUSE/RECYCLING					
01-427-450000	CONTRACTED SERVICES-SOLID	$ -	$ 13,008	$ 13,500	$ 14,750	**$ 14,000**
01-427-750000	MINOR PURCHASES	$ -	$ 139	$ 1,500	$ -	**$ -**
	Subtotal	**$ -**	**$ 13,147**	**$ 15,000**	**$ 14,750**	**$ 14,000**

ACCOUNT #	ACCOUNT DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 ESTIMATE	2016 BUDGET
	BUILDING AND CODES					
01-413-122000	SALARY-BUILDING CODE OFFICIAL	$ 58,748	$ 59,962	$ 62,315	$ 43,260	**$ 70,000**
01-413-130003	SALARY - BUILDING INSPECTOR	$ 59,568	$ -	$ -	$ -	**$ -**
01-413-130004	CODE OFFICER	$ 18,480	$ 17,892	$ 18,720	$ 180	**$ -**
01-413-140000	WAGES-CLERICAL	$ 41,039	$ 40,043	$ 46,182	$ 43,680	**$ 47,340**
01-413-140006	WAGES-SUMMER	$ 4,755	$ 4,615	$ 4,800	$ 4,960	**$ 4,920**
01-413-156000	HEALTH/MEIT INSURANCE	$ 32,177	$ 19,750	$ 10,548	$ 24,480	**$ 19,000**
01-413-156100	HEALTHCARE BUY-BACK	$ -	$ 4,560	$ 8,529	$ 5,420	**$ 8,500**
01-413-156101	HEALTHCARFE HRA	$ -	$ 2,031	$ 1,500	$ 1,180	**$ 1,500**
01-413-157000	STD/LTD/LIFE	$ -	$ 1,840	$ 1,539	$ 1,850	**$ 1,580**
01-413-161000	SOCIAL SECURITY	$ 11,644	$ 7,939	$ 8,200	$ 6,480	**$ 8,200**
01-413-161001	MEDICARE	$ 2,723	$ 1,857	$ 1,918	$ 970	**$ 1,800**
01-413-162000	PA UNEMPLOYMENT COMP	$ 411	$ 563	$ 770	$ 540	**$ 770**
01-413-182001	LONGEVITY CLERICAL	$ 220	$ 232	$ 244	$ 244	**$ 256**
01-413-231000	VEHICLE FUEL/GASOLINE	$ 2,877	$ 1,681	$ 3,000	$ 550	**$ 3,000**
01-413-231100	VEHICLE MAINTENANCE	$ -	$ 1,591	$ 3,000	$ -	**$ 2,500**
01-413-240000	OPERATING SUPPLIES	$ 4,420	$ 1,897	$ 4,500	$ 2,480	**$ 4,500**
01-413-240001	LIENABLE ITEMS	$ 2,218	$ 3,763	$ 4,000	$ 1,360	**$ 4,000**
01-413-242002	DEMOLITION/BLIGHT PROPERTIES	$ -	$ -	$ 15,000	$ -	**$ 10,000**
01-413-242006	REFERENCE & CODE BOOKS	$ 1,865	$ 2,209	$ 3,000	$ 850	**$ 3,000**
01-413-310000	PROF SERVICES/APPEALS	$ -	$ 1,150	$ 6,000	$ 161,000	**$ 6,000**
01-413-310001	THIRD PARTY FEES (80%)	$ 72,198	$ 78,039	$ 62,000	$ 39,520	**$ 63,550**
01-413-321002	CELLULAR PHONE	$ 1,260	$ 840	$ 840	$ 610	**$ 840**
01-413-325000	POSTAGE	$ 2,514	$ 2,587	$ 3,000	$ 2,470	**$ 3,080**
01-413-342000	PRINTING	$ 18	$ -	$ 500	$ -	**$ 500**
01-413-354000	WORKERS COMPENSATION	$ 1,336	$ 785	$ 712	$ 560	**$ 730**
01-413-384000	LEASE-MACHINERY&EQUIPMENT	$ -	$ 848	$ 7,725	$ 1,860	**$ 2,000**
01-413-420000	DUES/MEMBERSHIP	$ 874	$ 1,219	$ 1,000	$ 90	**$ 1,030**
01-413-451000	MAINTENANCE CONTRACTS	$ 5,066	$ 8,057	$ 7,036	$ 8,060	**$ 7,210**
01-413-460000	MEETINGS AND CONFERENCES	$ 769	$ 965	$ 2,500	$ 130	**$ 2,500**
01-413-750000	CAPITAL PURCHASES	$ 3,390	$ 22,632	$ -	$ 780	**$ -**
	Subtotal	**$ 328,570**	**$ 289,547**	**$ 289,078**	**$ 353,564**	**$ 278,306**
	PLANNING & ZONING					
01-414-115000	DIRECTOR OF COMMUNITY DEVELOPMENT	$ -	$ 18,467	$ -	$ 53,800	**$ 65,000**
01-414-116000	SALARY - ZHB/PLANNING COMMITTEE	$ 8,350	$ 8,460	$ 54,075	$ 8,210	**$ 8,500**
01-414-145001	SECRETARIAL SERVICE/ZHB	$ 3,165	$ 2,397	$ 8,400	$ 2,470	**$ 8,610**
01-414-145002	SECRETARIAL SEVICE/PLANNING	$ -	$ 200	$ 3,800	$ 230	**$ 3,900**
01-414-156000	HEALTH/MEIT INSURANCE	$ -	$ -	$ 18,679	$ 7,130	**$ 19,000**
01-414-156101	HEALTHCARE HRA	$ -	$ 20	$ 2,250	$ 450	**$ 2,000**
01-414-157000	STD;TD;OFE	$ -	$ -	$ 806	$ -	**$ 830**
01-414-161000	SOCIAL SECURITY	$ 566	$ 1,704	$ 3,873	$ 4,220	**$ 3,970**
01-414-161001	MEDICARE	$ 133	$ 399	$ 906	$ 530	**$ 930**
01-414-162000	PAUC MATCH	$ 2	$ 15	$ 1,337	$ 270	**$ 1,370**
01-414-314001	LEGAL SERVICES	$ 8,229	$ 14,454	$ 12,000	$ 30,330	**$ 16,000**
01-414-314002	CELL PHONE	$ -	$ -	$ -	$ 400	**$ 400**
01-414-341000	LEGAL ADVERTISING	$ 2,966	$ 2,592	$ 3,800	$ 3,960	**$ 3,900**
01-414-342000	PRINTING	$ 972	$ 421	$ 500	$ 100	**$ 500**
01-414-460000	MEETINGS AND CONFERENCES	$ -	$ 215	$ 2,500	$ 800	**$ 2,560**
	Subtotal	**$ 24,383**	**$ 49,343**	**$ 112,926**	**$ 112,900**	**$ 137,470**
	EMERGENCY MANAGEMENT					
01-415-240000	OPERATING SUPPLIES	$ -	$ 551	$ 1,750	$ -	**$ 1,750**
01-415-321002	CELLULAR PHONE	$ 1,656	$ 1,568	$ 2,000	$ 910	**$ 2,000**
	Subtotal	**$ 1,656**	**$ 2,119**	**$ 3,750**	**$ 910**	**$ 3,750**

ACCOUNT #	ACCOUNT DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 ESTIMATE	2016 BUDGET
	PUBLIC WORKS -GENERAL					
01-430-122000	SALARY-SUPERINTENDENT	$ 73,780	$ 75,500	$ 78,143	$ 75,130	**$ 79,710**
01-430-122001	SALARY-ASST SUPERINTENDENT	$ 57,951	$ 63,890	$ 65,723	$ 62,850	**$ 67,040**
01-430-140000	WAGES-CLERICAL	$ 41,039	$ 42,495	$ 43,846	$ 43,080	**$ 44,900**
01-430-140001	WAGES-ROAD CREW	$ 1,240,402	$ 1,197,013	$ 1,311,360	$ 1,235,620	**$ 1,200,000**
01-430-140006	WAGES-SUMMER	$ 28,260	$ 24,381	$ 38,880	$ 26,020	**$ 39,900**
01-430-156000	HEALTH/MEIT INSURANCE	$ 489,925	$ 362,331	$ 417,364	$ 464,350	**$ 420,000**
01-430-156100	HEALTHCARE BUY-BACK	$ -	$ 10,398	$ 20,704	$ 13,150	**$ 20,000**
01-430-156101	HEALTHCARE HRA	$ -	$ 34,553	$ 63,000	$ 43,190	**$ 60,000**
01-430-157000	STD/LTD/LIFE	$ -	$ 29,108	$ 30,776	$ 25,690	**$ 31,500**
01-430-161000	SOCIAL SECURITY	$ 96,112	$ 92,892	$ 101,973	$ 104,380	**$ 104,500**
01-430-161001	MEDICARE	$ 22,478	$ 21,725	$ 23,849	$ 14,000	**$ 24,400**
01-430-162000	PA UNEMPLOYMENT COMP	$ 2,928	$ 3,855	$ 5,778	$ 9,640	**$ 5,900**
01-430-182000	LONGEVITY	$ 5,465	$ 5,184	$ 5,400	$ 20	**$ 5,500**
01-430-182001	LONGEVITY CLERICAL	$ 352	$ 364	$ 376	$ -	**$ 388**
01-430-183000	OVERTIME/ROAD CREW	$ 113,714	$ 85,729	$ 92,500	$ 105,250	**$ 94,000**
01-430-188000	MEAL MONEY	$ 5,365	$ 4,494	$ 6,000	$ 4,820	**$ 6,000**
01-430-210000	OFFICE SUPPLIES	$ 1,277	$ 1,807	$ 2,250	$ 1,560	**$ 2,250**
01-430-236000	HOUSEHOLD SUPPLIES	$ 3,566	$ 3,573	$ 6,500	$ 1,980	**$ 5,250**
01-430-236001	SAFETY EQUIPMENT/FIRST AID	$ 2,841	$ 5,605	$ 4,200	$ 2,210	**$ 4,250**
01-430-238000	UNIFORM RENTAL	$ 7,713	$ 7,187	$ 7,500	$ 7,940	**$ 7,700**
01-430-250000	REPAIR & MAINT SUPPLIES	$ 1,422	$ 3,021	$ 1,000	$ 2,240	**$ 1,500**
01-430-260000	SMALL TOOLS	$ 1,354	$ 2,830	$ 3,600	$ 1,260	**$ 7,000**
01-430-310000	PROFESSIONAL SVCS- PW FACILITY	$ -	$ -	$ 70,000	$ 71,500	**$ -**
01-430-321000	TELEPHONE	$ 1,284	$ 184	$ 2,500	$ 390	**$ 2,500**
01-430-321002	CELLULAR PHONE	$ 2,231	$ 2,452	$ 2,100	$ 2,420	**$ 2,500**
01-430-321003	ANSWERING SERVICE CALLS	$ 1,155	$ 1,339	$ 1,600	$ 1,690	**$ 1,600**
01-430-327000	RADIO EQUIPMENT MAINT	$ 7,183	$ 6,056	$ 7,500	$ 6,580	**$ 7,500**
01-430-354000	WORKERS COMPENSATION	$ 85,466	$ 107,091	$ 119,620	$ 86,680	**$ 122,000**
01-430-361000	ELECTRICITY	$ 11,673	$ 9,768	$ 11,500	$ 6,620	**$ 11,500**
01-430-362000	GAS/HEATING	$ 12,346	$ 18,950	$ 18,000	$ 13,240	**$ 18,000**
01-430-364000	SEWAGE	$ 301	$ -	$ 2,000	$ -	**$ 2,000**
01-430-366000	WATER	$ 2,754	$ 2,659	$ 2,500	$ 2,040	**$ 2,500**
01-430-370000	REPAIR/MAINT SERVICES	$ 2,646	$ 2,682	$ 10,000	$ 9,860	**$ 10,000**
01-430-384000	EQUIPMENT RENTAL	$ 4,575	$ 6,271	$ 1,500	$ 3,120	**$ 4,000**
01-430-450000	CONTRACTED SERVICES	$ 3,810	$ 2,667	$ 10,000	$ 5,360	**$ 10,000**
01-430-450006	PA ONE CALL SYSTEM	$ 2,445	$ 2,208	$ 3,350	$ 2,760	**$ 3,350**
01-430-451000	MAINTENANCE CONTRACTS	$ 3,654	$ 3,115	$ 3,500	$ 2,780	**$ 3,600**
01-430-460000	MEETINGS AND CONFERENCES	$ 3,430	$ 1,246	$ 2,250	$ 1,900	**$ 2,300**
01-430-480000	RECYCLE BINS/LEAF BAGS/COMPOS	$ 15,964	$ 8,836	$ -	$ -	**$ -**
01-430-480000	CAPITAL PURCH - EXISTING	$ 96,930	$ 8,836	$ 155,036	$ 155,036	**$ 155,036**
01-430-750000	CAPITAL PURCH - NEW LEASES	$ 84,994	$ 39,383	$ 52,150	$ 56,600	**$ 110,000**
	Subtotal	**$ 2,538,785**	**$ 2,301,680**	**$ 2,805,828**	**$ 2,672,956**	**$ 2,700,074**
	PUBLIC WORKS - ROAD MAINT					
01-431-250000	REPAIR & MAINT SUPPLIES	$ 1,350	$ 4,377	$ 5,500	$ 1,080	**$ 5,500**
01-431-252000	ASPHALT	$ 18,538	$ 35,475	$ 20,000	$ 41,090	**$ 27,500**
01-431-252001	COLD PATCH	$ 1,300	$ 3,453	$ 2,500	$ 4,590	**$ 3,500**
01-431-370000	REPAIRS/MAINTENANCE-ALLEYS	$ -	$ -	$ -	$ -	**$ -**
01-431-750000	CAPITAL PURCH-ROAD PAVING	$ 127,690	$ -	$ -	$ -	**$ -**
	Subtotal	**$ 148,878**	**$ 43,305**	**$ 28,000**	**$ 46,760**	**$ 36,500**
	PUBLIC WORKS-SNOW REMOVAL					
01-432-245000	SALT & CINDERS	$ 438,472	$ 557,754	$ 600,000	$ 600,000	**$ 600,000**
01-432-246000	CALCIUM	$ 1,957	$ 1,210	$ 2,000	$ 3,050	**$ 2,500**
01-432-247000	OUTSIDE CONTRACTORS	$ -	$ -	$ -	$ -	**$ -**
	Subtotal	**$ 440,429**	**$ 558,964**	**$ 602,000**	**$ 603,050**	**$ 602,500**

ACCOUNT #	ACCOUNT DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 ESTIMATE	2016 BUDGET
	PUBLIC WORKS - TRAFFIC CONTROL					
01-433-250000	POST - HARDWARE - MISC	$ 1,564	$ 471	$ 7,000	$ 950	**$ 5,000**
01-433-250001	POST/RAILS/HARDWARE/MISC	$ -	$ -	$ 15,000	$ 9,090	**$ 15,000**
01-433-263000	PAINT	$ 3,155	$ 6,552	$ 8,000	$ 4,070	**$ 7,500**
01-433-266000	SIGN MATERIALS	$ 5,986	$ 10,077	$ 6,000	$ 4,260	**$ 6,000**
01-433-450000	CONTRACTED SERVICES	$ -	$ -	$ 3,000	$ 1,790	**$ 3,000**
01-433-450001	TRAFFIC SIGNAL MAINTENANCE	$ -	$ 15,163	$ 25,000	$ 10,050	**$ 25,000**
01-433-450003	TRAFFICE SIGNAL OPERATION	$ -	$ -	$ 30,000	$ 16,220	**$ 30,000**
01-433-750000	CAPITAL PURCHASES	$ 2,850	$ 13,638	$ 10,000	$ -	**$ -**
	Subtotal	**$ 13,555**	**$ 45,901**	**$ 104,000**	**$ 46,430**	**$ 91,500**
	PUBLIC WORKS - STREET LIGHTING					
01-434-361000	ELECTRICITY	$ 261,789	$ 284,670	$ 165,000	$ 239,980	**$ 200,000**
01-434-374000	REPAIR/MAINT/EQUIPT	$ -	$ -	$ 1,000	$ -	**$ 1,000**
	Subtotal	**$ 261,789**	**$ 284,670**	**$ 166,000**	**$ 239,980**	**$ 201,000**
	PUBLIC WORKS - STORM SEWERS					
01-436-250000	REPAIR & MAINTENANCE SUPPLIES	$ 6,172	$ 8,515	$ 20,000	$ 8,170	**$ 80,000**
01-436-250001	CULVERTS	$ -	$ -	$ -	$ 3,550	**$ 2,500**
01-436-264000	CASTINGS	$ -	$ 4,277	$ 6,000	$ 15,710	**$ 10,000**
01-436-265000	PIPE	$ 9,930	$ 1,723	$ 8,000	$ 5,980	**$ 8,000**
01-436-384000	EQUIPMENT RENTAL	$ -	$ 118	$ 5,000	$ 2,410	**$ 5,000**
01-436-420000	PINE CREEK TMDL ANNUAL CONTRIB.	$ 3,566	$ -	$ 7,290	$ -	**$ 5,000**
01-436-750000	CAPITAL PURCHASES	$ 3,328	$ -	$ -	$ -	**$ -**
	Subtotal	**$ 22,995**	**$ 14,634**	**$ 46,290**	**$ 35,820**	**$ 110,500**
	PUBLIC WORKS - VEHICLE REPAIRS					
01-437-231000	VEHICLE FUEL/GASOLINE	$ 43,511	$ 60,307	$ 72,000	$ 55,000	**$ 65,000**
01-437-232000	VEHICLE FUEL/DIESEL	$ 77,638	$ 131,428	$ 150,000	$ 84,710	**$ 135,000**
01-437-234000	OIL	$ 5,350	$ 3,627	$ 5,500	$ 6,690	**$ 6,250**
01-437-235000	LUBRICANTS	$ 1,247	$ 1,539	$ 2,500	$ 1,590	**$ 2,500**
01-437-250000	REPAIR & MAINT SUPPLIES	$ 19,007	$ 22,639	$ 30,000	$ 22,110	**$ 30,000**
01-437-251000	VEHICLE PARTS	$ 38,875	$ 46,162	$ 41,200	$ 70,100	**$ 45,000**
01-437-251001	TIRES	$ 15,931	$ 20,121	$ 20,600	$ 11,330	**$ 21,100**
01-437-251002	SNOW EQUIPMENT PARTS	$ 9,486	$ 19,014	$ 18,000	$ 4,700	**$ 18,500**
01-437-374000	REPAIR/MAIN/EQUIPMENT	$ 31,376	$ 14,625	$ 40,000	$ 48,170	**$ 42,500**
	Subtotal	**$ 242,422**	**$ 319,461**	**$ 379,800**	**$ 304,400**	**$ 365,850**

ACCOUNT #	ACCOUNT DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 ESTIMATE	2016 BUDGET
	PARKS & RECREATION					
01-451-122000	SALARY-PARKS & REC DIRECTOR	$ 40,304	$ 51,750	$ 51,750	$ 51,000	**$ 54,635**
01-451-130004	WAGES-COMM. CTR. COORDINATOR	$ -	$ 14,035	$ 28,000	$ 24,740	**$ 28,000**
01-451-140002	WAGES-RECREATON SPECIALIST	$ 41,214	$ 24,854	$ 40,000	$ 35,980	**$ 40,849**
01-451-140005	WAGES-REC & ECP ATTENDANTS	$ 9,988	$ 11,822	$ 11,000	$ 6,500	**$ 11,000**
01-451-140006	WAGES-FACILITY ATTENDANTS	$ 18,759	$ 17,390	$ 12,000	$ 11,940	**$ 13,000**
01-451-140008	WAGES-INTERNS	$ 3,900	$ 5,000	$ 5,000	$ -	**$ 5,130**
01-451-146000	INSTRUCTORS	$ 32,102	$ -	$ 34,000	$ 24,180	**$ 26,850**
01-451-156000	HEALTH/MEIT INSURANCE	$ 12,128	$ 26,692	$ 26,045	$ 39,460	**$ 32,000**
01-451-156100	HEALTHCARE BUY-BACK	$ -	$ -	$ 10,352	$ -	**$ 2,500**
01-451-156101	HEALTHCARE HRA	$ -	$ 1,962	$ 4,500	$ 2,350	**$ 3,500**
01-451-157000	STD/LTD/LIFE	$ -	$ 1,470	$ 1,946	$ 1,830	**$ 1,990**
01-451-161000	SOCIAL SECURITY	$ 7,345	$ 7,931	$ 9,160	$ 9,120	**$ 9,390**
01-451-161001	MEDICARE	$ 1,718	$ 1,855	$ 2,142	$ 1,170	**$ 1,690**
01-451-162000	PA UNEMPLOYMENT COMP	$ 400	$ 304	$ 770	$ 1,490	**$ 1,550**
01-451-210000	OFFICE SUPPLIES	$ 5,288	$ 6,016	$ 3,000	$ 4,060	**$ 3,000**
01-451-210100	PROGRAM SUPPLIES	$ 1,008	$ 18	$ 6,000	$ 4,460	**$ 6,000**
01-451-231000	VEHICLE FUEL/GASOLINE	$ 958	$ -	$ 1,000	$ 220	**$ 500**
01-451-240000	COMPLEMENTARY SUPPLIES	$ 5,375	$ 216	$ 6,000	$ 3,830	**$ 6,000**
01-451-247001	COMMUNITY EVENTS	$ -	$ 3,419	$ 2,000	$ 2,090	**$ 3,000**
01-451-247002	COMMUNITY DAY	$ 22,980	$ 20,657	$ 28,000	$ 19,270	**$ 25,000**
01-451-247003	COMMUNITY DAY - FIREWORKS	$ 7,500	$ 7,500	$ -	$ -	**$ -**
01-451-247005	KIDS FISHING TOURNAMENT	$ 2,728	$ 3,178	$ 3,500	$ 3,070	**$ 3,500**
01-451-247006	4th JULY PARADE - PERRYSVILLE	$ 3,409	$ 3,406	$ 3,500	$ 950	**$ 3,500**
01-451-247007	4TH JULY PARADE - FIREWORKS	$ 7,868	$ 7,500	$ 10,000	$ 9,380	**$ 10,000**
01-451-321002	CELLULAR PHONE	$ 473	$ 140	$ 1,260	$ 900	**$ 1,250**
01-451-337000	AUTO ALLOWANCE	$ -	$ -	$ 500	$ -	**$ 500**
01-451-354000	WORKERS COMPENSATION	$ 10,030	$ 9,454	$ 9,731	$ 6,510	**$ 9,970**
01-451-420000	DUES/MEMBERSHIP	$ 240	$ -	$ 1,000	$ 1,580	**$ 1,500**
01-451-510000	FIELD TRIPS/SUMMER	$ 11,889	$ 4,758	$ 10,000	$ 10,420	**$ 10,500**
01-451-510001	AMUSEMENT TICKETS	$ -	$ 1,000	$ 2,000	$ -	**$ -**
01-451-510002	RECREATION FUNDRAISING EVENT	$ -	$ -	$ -	$ -	**$ 2,000**
01-451-750000	CAPITAL PURCHASES	$ 4,923	$ 39,142	$ 70,000	$ 32,580	**$ -**
	Subtotal	**$ 252,526**	**$ 271,470**	**$ 394,156**	**$ 309,080**	**$ 318,304**
	RECREATION PROGRAMMING					
01-453-140007	WAGES-SUMMER REC	$ 29,375	$ 59,549	$ 50,000	$ 59,500	**$ 61,000**
01-453-146000	INSTRUCTORS	$ 32,102	$ 45,349	$ -	$ -	**$ -**
01-453-161000	SOCIAL SECURITY	$ 1,824	$ 3,692	$ 5,208	$ 5,650	**$ 4,209**
01-453-161001	MEDICARE	$ 427	$ 867	$ 1,218	$ -	**$ 366**
01-453-162000	PA UNEMPLOYMENT COMP	$ 60	$ 59	$ 1,798	$ -	**$ -**
01-453-240000	OPERATING SUPPLIES/SUMMER	$ 6,577	$ 8,107	$ 7,500	$ 7,440	**$ 7,690**
01-453-247000	BVELLVUE POOL CO-OP	$ -	$ 9,357	$ 12,500	$ 12,600	**$ 12,500**
01-453-250000	REPAIR & MAINT SUPPLIES	$ 1,245	$ 2,569	$ 3,500	$ 890	**$ 3,000**
01-453-310000	PROFESSIONAL SERVICES	$ 2,448	$ 2,154	$ 1,000	$ 270	**$ 1,030**
01-453-325000	POSTAGE	$ 5,706	$ 1,300	$ 2,000	$ 940	**$ 2,000**
01-453-341001	NEWSLETTER/ADVERTISING	$ 46,638	$ 24,688	$ 30,000	$ 26,680	**$ 30,000**
01-453-342000	PRINTING	$ -	$ 870	$ 1,000	$ -	**$ 1,030**
01-453-354000	WORKERS COMPENSATION	$ 1,613	$ 1,543	$ 1,877	$ 1,100	**$ 1,920**
01-453-384000	EQUIPMENT RENTAL	$ 110	$ 350	$ 500	$ -	**$ 510**
01-453-420000	DUES/MEMBERSHIP	$ 20	$ 160	$ 400	$ -	**$ -**
01-453-460000	MEETINGS AND CONFERENCES	$ 3,080	$ 1,751	$ 2,500	$ 2,360	**$ 2,560**
01-453-461000	TRAINING	$ (728)	$ 2,979	$ 2,500	$ 1,290	**$ 2,560**
01-453-750000	CAPITAL PURCHASES	$ -	$ -	$ 5,800	$ -	**$ -**
	Subtotal	**$ 130,498**	**$ 165,344**	**$ 129,301**	**$ 118,720**	**$ 130,375**

ACCOUNT #	ACCOUNT DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 ESTIMATE	2016 BUDGET
	PARKS - OTHER MAINTENANCE					
01-454-250000	REPAIR & MAINT SUPPLIES	$ 22,889	$ 26,768	$ 35,000	$ 30,000	**$ 37,000**
01-454-250002	PERRYSVILLE BUSINESS DISTRICT	$ 1,476	$ 1,305	$ 2,500	$ 1,400	**$ 2,500**
01-454-250005	RENTAL EQUIPMENT	$ 5,392	$ -	$ -	$ -	**$ -**
01-454-250010	WEED CONTROL	$ 1,675	$ 615	$ 4,000	$ 5,780	**$ 4,100**
01-454-250015	HOUSEHOLD SUPPLIES	$ 1,952	$ 2,826	$ 3,000	$ 4,010	**$ 3,080**
01-454-310000	PROFESSIONAL SERVICES	$ 1,200	$ 2,046	$ 3,000	$ 4,490	**$ 3,080**
01-454-321000	TELEPHONE	$ 30	$ 185	$ -	$ 190	**$ 140**
01-454-361000	ELECTRICITY	$ 3,732	$ 3,575	$ 4,000	$ 2,900	**$ 3,500**
01-454-362000	GAS/HEATING	$ 831	$ 1,170	$ 1,500	$ 1,220	**$ 1,540**
01-454-364000	SEWAGE	$ 104	$ -	$ 500	$ -	**$ 130**
01-454-366000	WATER	$ 1,003	$ 2,005	$ 5,500	$ 1,020	**$ 2,210**
01-454-370000	REPAIR/MAINT/BUILDING	$ 14,123	$ 11,313	$ 10,000	$ 7,770	**$ 10,000**
01-454-371000	LANDSCAPING	$ 999	$ 949	$ 7,000	$ 7,600	**$ 7,180**
01-454-372000	LANDSCAPING CONTRACTS	$ 1,723	$ 6,595	$ 20,000	$ 17,000	**$ 20,500**
01-454-374000	REPAIR/MAINTENANCE/EQUIPMENT	$ 5,332	$ 11,237	$ 10,000	$ 11,450	**$ 10,250**
01-454-440000	SANITATION SERVICES	$ 13,966	$ 12,878	$ 13,000	$ 13,320	**$ 13,330**
01-454-450000	CONTRACTED SERVICES	$ 12,993	$ 6,234	$ 13,000	$ 7,330	**$ 13,000**
01-454-750000	CAPITAL PURCHASES	$ 21,566	$ -	$ -	$ -	**$ -**
	Subtotal	**$ 110,986**	**$ 89,701**	**$ 132,000**	**$ 115,480**	**$ 131,540**
	LIBRARY					
01-456-530000	LIBRARY CONTRIBUTION	$ 416,716	$ 437,884	$ 451,021	$ 423,320	**$ 479,936**
	Subtotal	**$ 416,716**	**$ 437,884**	**$ 451,021**	**$ 423,320**	**$ 479,936**
	SENIOR PROGRAMS					
01-458-450005	SENIOR CITIZEN BUS	$ 74,370	$ 74,370	$ 50,000	$ 61,980	**$ 45,000**
	Subtotal	**$ 74,370**	**$ 74,370**	**$ 50,000**	**$ 61,980**	**$ 45,000**
	DEBT SERVICE					
01-472-500000	GENERAL OBLIGATION BOND PRINCIPAL	$ 390,450	$ 405,000	$ 405,000	$ 445,000	**$ 420,000**
01-472-500001	GENERAL OBLIGATION BOND INTEREST	$ 94,631	$ 87,318	$ 78,206	$ 129,368	**$ 232,478**
01-472-500002	TAN INTERST	$ -	$ 19,056	$ -	$ -	**$ -**
	Subtotal	**$ 485,081**	**$ 511,374**	**$ 483,206**	**$ 574,368**	**$ 652,478**
	DEBT SERVICE - SERVICE FEES					
01-475-475000	BANKING FEES/SERVICE CHARGES	$ 1,892	$ 2,363	$ 1,750	$ 1,440	**$ 1,600**
	Subtotal	**$ 1,892**	**$ 2,363**	**$ 1,750**	**$ 1,440**	**$ 1,600**

ACCOUNT #	ACCOUNT DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 ESTIMATE	2016 BUDGET
	PENSION OBLIGATIONS					
01-483-483100	POLICE PENSION CONTRIBUTIONS	$ 438,037	$ 481,920	$ 515,830	$ 515,830	**$ 697,406**
01-483-483300	NON-UNIFORM PENSION CONTRIBUTIONS	$ 124,764	$ 137,596	$ 136,014	$ 136,014	**$ 116,216**
	Subtotal	**$ 562,801**	**$ 619,516**	**$ 651,844**	**$ 651,844**	**$ 813,622**
	HEALTH BENEFITS - RETIRED					
01-487-160000	RETIRED EMPLOYEES	$ 181,312	$ 51,402	$ 37,800	$ 48,090	**$ 42,500**
	Subtotal	**$ 181,312**	**$ 51,402**	**$ 37,800**	**$ 48,090**	**$ 42,500**
	INSURANCE					
01-488-351000	PROPERTY/CASUALTY	$ 48,526	$ 50,714	$ 55,785	$ 91,740	**$ 57,240**
01-488-352000	PUBLIC OFFICIALS	$ 65,673	$ 11,490	$ 12,639	$ 8,420	**$ 8,840**
01-488-352100	LAW ENFORCEMENT INS.	$ -	$ 46,384	$ 51,022	$ 44,860	**$ 49,350**
01-488-352200	EMPLOYMENT PRACTICES	$ -	$ 5,520	$ 6,072	$ 8,150	**$ 8,560**
01-488-352300	LAIBILITY INSURANCE	$ -	$ 55,717	$ 60,834	$ 35,400	**$ 61,900**
01-488-410000	JUDGEMENT/DAMAGES/DEDUCT	$ 7,518	$ 1,596	$ 15,000	$ 10,000	**$ 10,000**
	Subtotal	**$ 121,716**	**$ 171,421**	**$ 201,352**	**$ 198,570**	**$ 195,890**
	INTERGOVERNMENTAL					
01-489-489420	NHCOG MEMBERSHIP DUES	$ -	$ 9,500	$ 9,800	$ 9,800	**$ 10,000**
01-489-489421	CONNECT MEMBERSHIP	$ -	$ 2,254	$ 2,367	$ 2,500	**$ 3,000**
01-489-489422	ANTTC DUES	$ -	$ 30,976	$ 1,145	$ 1,150	**$ -**
	Subtotal	**$ -**	**$ 42,730.00**	**$ 13,312.00**	**$ 13,450.00**	**$ 13,000**
	INTERFUND TRANSFER					
01-495-000018	TRANSFER TO CAPITAL FUND	$ 2,000,000	$ 1,000,000	$ 1,500,000	$ 2,400,000	**$ 1,698,000**
01-495-500001	TRANSFER TO FIELD IMPROVEMENT FUND	$ -	$ -	$ -	$ -	**$ 50,000**
	Subtotal	**$ 2,000,000**	**$ 1,000,000**	**$ 1,500,000**	**$ 2,400,000**	**$ 1,748,000**
	TOTAL EXPENSES	**$ 16,676,806**	**$ 16,257,388**	**$ 18,177,353**	**$ 18,225,086**	**$ 18,711,845**

2016 SANITARY SEWAGE FUND

ACCOUNT	ACCOUNT DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 ESTIMATE	2016 BUDGET
	REVENUES					
	INTEREST					
08-341-341100	INTEREST EARNED	$ 2,266	$ 1,718	$ 2,000	$ 1,780	**$ 1,500**
	Subtotal	**$ 2,266**	**$ 1,718**	**$ 2,000**	**$ 1,780**	**$ 1,500**
	REIMBURSEMENT					
08-361-361325	CONTRACTED SERVICE REIMBURS	$ -	$ -	$ 27,000	$ -	**$ -**
	Subtotal	**$ -**	**$ -**	**$ 27,000**	**$ -**	**$ -**
	SEWER FEES					
08-364-364100	SEWER CHARGE-CURRENT	$ 6,128,596	$ 7,552,690	$ 7,685,500	$ 7,665,320	**$ 8,320,000**
08-364-364105	SEWER CHARGE-DELINQUENT	$ 447,824	$ 193,244	$ 750,000	$ 450,000	**$ 510,000**
08-364-364110	SEWER CHARGE-CONNECTIONS	$ 6,674	$ 15,050	$ 37,500	$ 83,170	**$ 45,000**
08-364-364120	SEWER CONNECTIONS RENTAL	$ 27,770	$ -	$ -	$ -	**$ -**
	Subtotal	**$ 6,610,864**	**$ 7,760,984**	**$ 8,473,000**	**$ 8,198,490**	**$ 8,875,000**
08-380-380389	ALCOSAN REBATE	$ -	$ 29,261	$ -	$ -	**$ -**
	Subtotal	**$ -**	**$ 29,261**	**$ -**	**$ -**	**$ -**
08-383-383200	SPECIAL ASSESSMENTS	$ -	$ -	$ -	$ -	**$ -**
	Subtotal	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	TOTAL REVENUES	**$ 6,613,130**	**$ 7,791,962**	**$ 8,502,000**	**$ 8,200,270**	**$ 8,876,500**
	EXPENDITURES					
	FINANCIAL ADMINISTRATION					
08-402-316000	COMMISSION/JORDAN TAX	$ 93,714	$ 91,017	$ 105,000	$ 100,000	**$ 105,000**
08-402-450000	CONTRACTED SVCS/BILLING	$ 5,883	$ 33,112	$ 10,000	$ 9,050	**$ 10,250**
08-402-460000	MEETINGS & CONFERENCES	$ -	$ -	$ 5,000	$ -	**$ 5,000**
	Subtotal	**$ 99,597**	**$ 124,130**	**$ 120,000**	**$ 109,050**	**$ 120,250**
	SEWER TREATMENT COSTS					
08-429-250000	REPAIR & MAINT SUPPLIES	$ 118	$ 14,223	$ 20,000	$ 6,180	**$ 10,000**
08-429-310000	PROFESSIONAL SVCS	$ -	$ -	$ -	$ 4,130	**$ 4,150**
08-429-310002	PROFESSIONAL SVCS-GIS	$ -	$ 34,868	$ 55,000	$ 3,030	**$ 50,000**
08-429-364000	ALCOSAN CHARGES	$ 3,664,510	$ 4,199,332	$ 5,230,000	$ 4,900,000	**$ 5,661,500**
08-429-364001	GIRTYS RUN SEWER AUTH	$ 959,989	$ 1,246,080	$ 1,122,000	$ 1,265,120	**$ 1,214,600**
08-429-364002	LOWRIES RUN SEWER SUTH	$ 24,872	$ 44,928	$ 50,000	$ 16,490	**$ 50,000**
08-429-384000	EQUIPMENT RENTAL	$ -	$ 750	$ 5,000	$ -	**$ 5,000**
08-429-750000	CAPITAL PURCHASES	$ -	$ 177,735	$ -	$ -	**$ 96,000**
	Subtotal	**$ 4,649,489**	**$ 5,717,916**	**$ 6,482,000**	**$ 6,194,950**	**$ 7,091,250**
	CONSENT ORDER WORK					
08-430-310000	ENGINEERING	$ 161,029	$ 42,065	$ 110,000	$ 74,200	**$ 100,000**
08-430-311000	INSPECTION	$ -	$ -	$ 75,000	$ 53,780	**$ 70,000**
08-430-370000	DEFICIENCY CORRECTIONS	$ 159,982	$ 1,305,308	$ 850,000	$ 680,610	**$ 900,000**
08-430-371000	EMERGENCY REPAIRS	$ 6,195	$ -	$ 30,000	$ 8,130	**$ 30,000**
08-430-450000	CONTRACTED SVCS - CCTV	$ -	$ 179,538	$ 100,000	$ 75,640	**$ 65,000**
08-430-451000	DYE TESTING	$ -	$ -	$ -	$ -	**$ -**
08-430-451100	SHALER-PINE CREEK	$ -	$ 35,176	$ 240,000	$ 35,370	**$ 50,000**
	Subtotal	**$ 327,206**	**$ 1,562,088**	**$ 1,405,000**	**$ 927,730**	**$ 1,215,000**
	INTERFUND TRANSFER					
08-495-100000	TRANSFER TO GENERAL FUND	$ 250,000	$ 275,000	$ 350,000	$ 350,000	**$ 450,000**
	Subtotal	**$ 250,000**	**$ 275,000**	**$ 350,000**	**$ 350,000**	**$ 450,000**
	TOTAL EXPENDITURES	**$ 5,326,292**	**$ 7,679,133**	**$ 8,502,000**	**$ 7,581,730**	**$ 8,876,500**
	EXCESS OR (DEFICIT)	**$ 1,286,838**	**$ 112,829**	**$ -**	**$ 618,540**	**$ -**
	ENDING FUND BALANCE	**$ 1,704,808**	**$ 1,839,954**	**$ 1,839,954**	**$ 2,458,494**	**$ 1,839,954**

2016 CAPITAL FUND

ACCOUNT	ACCOUNT DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 ESTIMATE	2016 BUDGET
REVENUES						
	REVENUE					
19-341-341100	INTEREST	$ 5,000	$ 3,251	$ 2,500	$ 2,250	$ 2,500
19-354-354087	DCNR - COMP. REC PARK PLAN GRANT	$ -	$ -	$ 227,000	$ 87,500	$ 139,500
19-393-131000	PUBLIC WORKS PROJECT BOND PROCEEDS	$ -	$ -	$ 3,000,000	$ 3,000,000	$ 4,200,000
19-395-100000	TRANSFER FROM GENERAL FUND	$ 2,000,000	$ 1,000,000	$ 2,128,000	$ 2,400,000	$ 1,698,000
	Subtotal	**$ 2,005,000**	**$ 1,003,251**	**$ 5,357,500**	**$ 5,489,750**	**$ 6,040,000**
	TOTAL REVENUES	**$ 2,005,000**	**$ 1,003,251**	**$ 5,357,500**	**$ 5,489,750**	**$ 6,040,000**
EXPENDITURES						
	DATA PROCESSING					
19-407-321000	TELEPHONE SYSTEM	$ -	$ -	$ 40,000	$ 7,250	$ -
19-407-402000	FINANCIAL SOFTWARE	$ -	$ 58,591	$ 25,000	$ 15,790	$ -
19-407-402001	IT UPGRADES	$ -	$ 48,890	$ -	$ -	$ 5,000
19-407-430000	P.W. ROAD MAINTENANCE SOFTWARE	$ -	$ 17,323	$ 5,000	$ 3,020	$ 2,500
		$ -	**$ 124,804**	**$ 70,000**	**$ 26,060**	**$ 7,500**
	ENGINEER PROFESSIOAL SERVICES					
19-408-350000	ENGINEER	$ 20,000	$ 48,333	$ 60,000	$ 46,020	$ 45,000
19-408-350001	ENGINEER - HVAC	$ -	$ 9,408	$ -	$ -	$ -
19-408-350002	ENGINEER - P.W. FACILITY	$ -	$ -	$ 30,000	$ 51,750	$ 40,000
	Subtotal	**$ 20,000**	**$ 57,740**	**$ 90,000**	**$ 97,770**	**$ 85,000**
	POLICE EQUIPMENT & IMPROVEMENTS					
19-410-500001	AED REPLACEMENT PROGRAM	$ -	$ -	$ -	$ -	$ 25,000
19-410-500002	HARDWARE REPLACEMENT	$ -	$ -	$ -	$ -	$ 15,000
19-410-500003	CAMERA SYSTEM UPGRADES	$ -	$ -	$ -	$ -	$ 30,000
19-410-500004	TRAFFIC SIGNAGE	$ -	$ -	$ -	$ -	$ 12,000
19-410-500005	EQUIPMENT REPLACEMENT PROGRAM	$ -	$ -	$ -	$ -	$ 4,550
19-410-500006	OFFICE IMPROVEMENTS	$ -	$ -	$ -	$ -	$ 10,000
	Subtotal	**$ -**	**$ -**	**$ -**	**$ -**	**$ 96,550**
	PLANNING & DEVELOPMENT PROJECTS					
19-414-350001	COMPREHENSIVE PLAN	$ 150,000	$ 98,032	$ 35,000	$ -	$ 35,000
19-414-350002	TRANSPORTATION IMPACT FEE STUDY	$ 95,000	$ 47,348	$ 15,000	$ 23,160	$ -
19-414-352004	PROJECT MANAGER - P.W. FACILITY	$ -	$ -	$ 100,000	$ 218,000	$ 66,000
19-414-550005	OFFICE FURNITURE	$ -	$ -	$ -	$ -	$ 3,500
	Subtotal	**$ 245,000**	**$ 145,380**	**$ 150,000**	**$ 241,160**	**$ 104,500**
	PUBLIC WORKS EQUIPMENT					
19-430-500001	OTHER VEHICLES	$ -	$ -	$ -	$ -	$ 15,000
19-430-500002	HEAVY MACHINERY	$ -	$ -	$ -	$ -	$ 70,000
	Subtotal	**$ -**	**$ -**	**$ -**	**$ -**	**$ 85,000**
	CAPITAL INFRASTRUCTURE PROJECTS					
19-439-730000	PUBLIC WORKS BUILDING PROJECT	$ -	$ -	$ 3,000,000	$ 3,000,000	$ 4,200,000
19-439-370000	ROAD PROGRAM	$ 1,000,000	$ 843,580	$ 1,500,000	$ 1,350,000	$ 1,300,000
19-439-375000	BUILDING IMPROVEMENTS	$ 50,000	$ 351,649	$ 50,000	$ 48,470	$ 140,000
	Subtotal	**$ 1,050,000**	**$ 1,195,229**	**$ 4,550,000**	**$ 4,398,470**	**$ 5,640,000**
	RECREATION					
19-454-370000	PARKS IMPROVEMENT PROJECTS	$ 100,000	$ 11,504	$ 227,000	$ 450,000	$ 180,000
	Subtotal	**$ 100,000**	**$ 11,504**	**$ 227,000**	**$ 450,000**	**$ 180,000**
	TOTAL EXPENDITURES	**$ 1,415,000**	**$ 1,534,658**	**$ 5,087,000**	**$ 5,213,460**	**$ 6,198,550**
	ENDING FUND BALANCE	**$ 590,000**	**$ 58,594**	**$ 329,094**	**$ 605,384**	**$ 446,834**

2016 LIQUID FUELS FUND

ACCOUNT	ACCOUNT DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 ESTIMATE	2016 BUDGET
REVENUES						
	INTEREST					
35-341-341100	INTEREST EARNED	$ 59	$ 65	$ 75	$ 25	$ 75
	Subtotal	**$ 59**	**$ 65**	**$ 75**	**$ 25**	**$ 75**
	STATE SHARED REVENUE					
35-355-355050	LIQUID FUEL ALLOCATION	$ 618,102	$ 666,133	$ 710,000	$ 736,000	$ 838,126
	Subtotal	**$ 618,102**	**$ 666,133**	**$ 710,000**	**$ 736,000**	**$ 838,126**
	TOTAL REVENUES	**$ 618,161**	**$ 666,199**	**$ 710,075**	**$ 736,025**	**$ 838,201**
EXPENDITURES						
	INTERFUND TRANSFER					
35-495-100000	TRANSFER TO GENERAL FUND	$ 633,407	$ 666,552	$ 710,075	$ 736,025	$ 838,201
	Subtotal	**$ 633,407**	**$ 666,552**	**$ 710,075**	**$ 736,025**	**$ 838,201**
	TOTAL EXPENDITURES	**$ 633,407**	**$ 666,552**	**$ 710,075**	**$ 736,025**	**$ 838,201**
	EXCESS OR (DEFICIT)	**$ (15,246)**	**$ (354)**	**$ -**	**$ -**	$ -

2016 FIELD IMPROVEMENT FUND

ACCOUNT	ACCOUNT DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 ESTIMATE	2016 BUDGET
REVENUES						
	REVENUE					
10-369-300001	TRANSFER FROM GENERAL FUND	$ -	$ -	$ -	$ -	$ 50,000
10-369-300002	ATHLETIC ASSOCIATION - USER FEES	$ -	$ -	$ -	$ -	$ -
	Subtotal	**$ -**	**$ -**	**$ -**	**$ -**	**$ 50,000**
	TOTAL REVENUES	**$ -**	**$ -**	**$ -**	**$ -**	**$ 50,000**
EXPENDITURES						
	INTERFUND TRANSFER					
10-369-500000	FIELD RENOVATION PROJECTS	$ -	$ -	$ -	$ -	$ 50,000
	Subtotal	**$ -**	**$ -**	**$ -**	**$ -**	**$ 50,000**
	TOTAL EXPENDITURES	**$ -**	**$ -**	**$ -**	**$ -**	**$ 50,000**
	ENDING FUND BALANCE	**$ -**	**$ -**	**$ -**	**$ -**	$ -

2016 SUPPLEMENTAL INFORMATION

DEBT SERVICE SCHEDULE

2016 Projected Debt Service Schedule

- Issue: 2015 General Obligation Bond Issue Series A & B
- Date: May 4, 2015
- Principal Amount: $9,955,000
- Interest Rate: See Coupon Rate in Chart Below
- Purpose of Bond: Series A ($2,640,000) was for Refunding of 2009 General Obligation Bond Issue. Series B ($7,315,000) is for the Public Works Building Project.

2015 GENERAL OBLIGATION BOND ISSUE					
YEAR OF MATURITY	COUPON RATE	PRINCIPAL	INTEREST	ANNUAL DEBT SERVICE	REMAINING PRINCIPAL BALANCE
2016	2.000%	$ 420,000	$ 232,477.50	$ 652,477.50	$ 9,090,000
2017	2.000%	$ 435,000	$ 224,077.50	$ 659,077.50	$ 8,655,000
2018	2.000%	$ 435,000	$ 215,377.50	$ 650,377.50	$ 8,220,000
2019	2.000%	$ 450,000	$ 206,677.50	$ 656,677.50	$ 7,770,000
2020	2.000%	$ 455,000	$ 197,677.50	$ 652,677.50	$ 7,315,000
2021	2.000%	$ 470,000	$ 188,577.50	$ 658,577.50	$ 6,845,000
2022	2.000%	$ 480,000	$ 179,177.50	$ 659,177.50	$ 6,365,000
2023	2.000%	$ 490,000	$ 169,577.50	$ 659,577.50	$ 5,875,000
2024	2.250%	$ 495,000	$ 159,777.50	$ 654,777.50	$ 5,380,000
2025	2.250%	$ 510,000	$ 148,640.00	$ 658,640.00	$ 4,870,000
2026	2.375%	$ 520,000	$ 137,165.00	$ 657,165.00	$ 4,350,000
2027	2.625%	$ 535,000	$ 124,815.00	$ 659,815.00	$ 3,815,000
2028	2.625%	$ 545,000	$ 110,771.26	$ 655,771.26	$ 3,270,000
2029	2.950%	$ 560,000	$ 96,465.00	$ 656,465.00	$ 2,710,000
2030	2.950%	$ 575,000	$ 79,945.00	$ 654,945.00	$ 2,135,000
2031	2.950%	$ 595,000	$ 62,982.50	$ 657,982.50	$ 1,540,000
2032	2.950%	$ 610,000	$ 45,430.00	$ 655,430.00	$ 930,000
2033	2.950%	$ 630,000	$ 27,435.00	$ 657,435.00	$ 300,000
2034	2.950%	$ 300,000	$ 8,850.00	$ 308,850.00	
	TOTAL:	**$ 9,510,000**	**$ 2,615,896**	**$ 12,125,896**	

STATISTICAL INFORMATION

TOWNSHIP PRINCIPAL REAL ESTATE TAXPAYERS

PRINCIPAL REAL ESTATE TAXPAYERS FOR THE YEAR ENDING: 2014					
RANK	PRINCIPAL REAL ESTATE TAXPAYERS		2014 ASSESSED VALUE OF PROPERTY	PERCENTAGE OF PRINCIPAL REAL ESTATE TAXPAYERS	PERCENTAGE OF TOWNSHIP WIDE ASSESSED VALUES
1	PENN ROSS JOINT VENTURE	$	98,604,400	35.7%	4.0%
2	GUMBERG STANLEY R		53,540,100	19.4%	2.2%
3	SPS PORTFOLIO HOLDINGS LLC		18,998,000	6.9%	0.8%
4	DEAKTOR DEVELOPMENT NORTH L P		18,944,700	6.9%	0.8%
5	NORDSTROM INC		17,192,700	6.2%	0.7%
6	MC INTYRE SQUARE ASSOCIATES		17,145,400	6.2%	0.7%
7	MAY DEPARTMENT STORES COMPANY		15,450,000	5.6%	0.6%
8	ROSS PRESBYTERIAN SENIOR		13,326,100	4.8%	0.5%
9	LRC NORTHWAY MALL ACQUISITIONS		12,000,000	4.3%	0.5%
10	SOBOL BERNARD H		11,162,300	4.0%	0.5%
	TOTAL	**$**	**276,363,700**	**100.0%**	**11.2%**
	TOWNSHIP WIDE ASSESSED VALUATION:	**$**	**2,457,492,066**		
SOURCES:	ALLEGHENY COUNTY ASSESSMENT DUPLICATE BOOKS				
	ROSS TOWNSHIP REAL ESTATE TAX RECORDS				

TOWNSHIP PRINCIPAL EMPLOYERS

PRINCIPAL EMPLOYERS FOR THE YEAR ENDING: 2014				
RANK	PRINCIPAL EMPLOYERS	NUMBER OF EMPLOYEES	PERCENTAGE OF PRINCIPAL EMPLOYERS	PERCENTAGE OF TOWNSHIP WIDE EMPLOYEES
1	NORTH HILLS SCHOOL DISTRICT	818	20.0%	4.2%
2	CARE UNLIMITED INC	534	13.1%	2.7%
3	MACYS RETAIL HOLDINGS	517	12.7%	2.6%
4	NORDSTROM	475	11.6%	2.4%
5	AMERICAN POOL MANAGEMENT OF PGH	411	10.1%	2.1%
6	PORT AUTHORITY OF ALLEGHENY COUNTY	352	8.6%	1.8%
7	COUNTY OF ALLEGHENY	261	6.4%	1.3%
8	HEARTLAND EMPLOYMENT SERVICES	259	6.3%	1.3%
9	TARGET CORPORATION	238	5.8%	1.2%
10	ABERCROMBIE & FITCH STORE #667	216	5.3%	1.1%
	TOTAL	**4,081**	**100.0%**	**20.8%**
	TOWNSHIP WIDE EMPLOYEES	**19,615**		
SOURCE:	ROSS TOWNSHIP LOCAL SERVICE TAX RECORDS			