ROSS TOWNSHIP

2017 ADOPTED BUDGET

2016 BOARD OF COMMISSIONERS

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TOWNSHIP MANAGER

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2017 ADOPTED BUDGET

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ROSS TOWNSHIP

2017 BUDGET MESSAGE

December 2, 2016

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

Dear Ross Township Board of Commissioners:

I am pleased to present the 2017 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 2017 Budget include the following Expense Allocations:

General Fund	$ 19,997,016
Sewer Fund	$ 10,437,714
Capital Fund	$ 3,175,750
Liquid Fuels Fund	$ 881,700
Sidewalk Project Fund	$ 50,000
Field Improvement Fund	$ 50,000
Total:	**$ 34,592,180**

The overall expense allocations indicate a decrease of $82,916 from the 2016 Budget; with the major increases due to an 11% increase in Health Care Premiums, contractual Personnel cost increases, a commitment to Capital Improvements, expenditures supplemented by $1,556,450 in Grant Revenues, while the expense decrease is due to the completion of the Public Works Building Project in 2016.

In preparation for the 2017 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 each department individually to discuss both operating and capital purchases. This process yielded an increase of **6.87%** in operating expenditures for the General Fund. The cause of the increase is largely due to contractual wage increases, prior year's Fund Balances carry forwarded in this year's budget, and rising Healthcare related costs. In 2017, 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 resiliency by various means including through User Fees 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 2016

- The **Public Works Building Project** was the largest project the Township undertook in 2016. Construction on the new Public Works building was completed and opened to the public on October 17, 2016. The new Public Works building is over 30,000 square feet and can store 26 vehicles.
- A new **Salt Dome** was also built as part of the Public Works Building Project. The Salt dome can hold up to 8,000 tons of salt. At the time of completion, the Salt Dome is the largest salt storage facility in Allegheny County.
- The Township was 1 of 4 Pennsylvania Communities to earn the **Certified Platinum Community** distinction from Sustainable Pennsylvania Community Certification process, through the PA Municipal League.
- The **fishing pier** was replaced and upgraded at Evergreen Park in time for the annual fishing tournament.
- The Township maintained designations of being a **Banner Community** in 2016. 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 successfully implemented a five year **Capital Improvement Plan** internally, outlining an anticipated Capital Equipment replacement schedule, as well as upcoming Capital Projects.
- The Township successfully negotiated a multi-year contract with the Public Works union which included new hires after 1/1/2016 being enrolled in a Defined Contribution Plan, and anticipates a multi-year contract with the Clerical union.

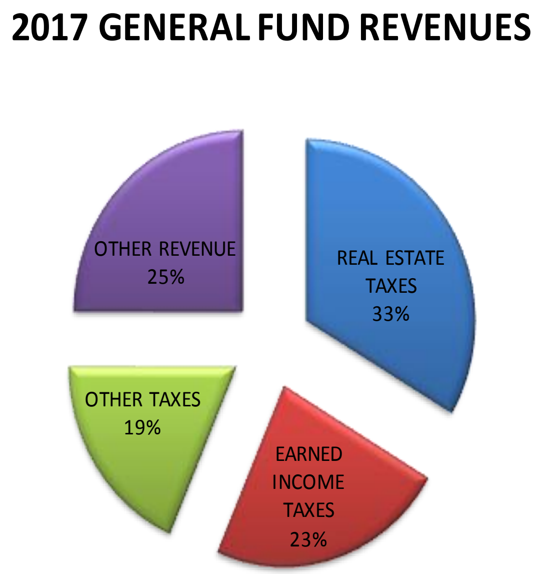
New for 2017

- Through additional CDBG grant funding, the Township has committed $270,000 to **Park Improvements**, which includes Evergreen Phase 2, Engineering for the Evergreen Spillway, Sangree, and Community Park Equipment Replacement and resurfacing.
- The Township has begun identifying potential areas for **Multimodal Transportation Trails**, with funding appropriations of $40,000 to begin a multiyear commitment towards creating Trails in the Township.
- The **Sidewalk Project Fund** has been created to fund and track the improvements made or to be made to the sidewalks owned and maintained by the Township.
- Due to the Township's Engineers and Public Works staff's recommendations, the Township has continued a commitment to **Storm Water Management** projects, allocating 300% more than was spent in 2015.
- The **Annual Road Program** is budgeted at $2,000,000, an 53.8% increase from 2016 by utilizing prior year's Fund Balance, to maintain and improve the quality of streets in the Township.
- Allegheny County Sanitary Authority (**ALCOSAN**) is scheduled for a Sewage Treatment rate increase at 11% for 2017. The Township will continue to adhere to the required improvement and maintenance under the 83 community-wide EPA Administrative Consent Order.
- Through Grant funding, the Township will be able to undertake improving **Siebert Road**, which historically has been an area of Township where the most motor vehicle accidents occur. In an effort to improve traffic flow and safety, the Township will work collectively with surrounding property owners to expand the roadway.
- Pending Grant funding, the Township has budgeted replacing all of the **Police Department's Mobile Radios**, and becoming one of the 1st local communities to have a License Plate Reader for a patrol vehicle.
- **No tax rate increases**.

GENERAL FUND REVENUES

For the 2017 Budget, Real Estate Taxes and Other Revenue are the two largest sources of income. The remainder of the General Fund Revenue in the 2017 Budget is listed comprised of Earned Income Taxes and Other Taxes.

Overall, General Fund Revenues are projected to increase $1,285,171 or 6.88% from the 2016 Budget. The increase in the General Fund's Revenues is primarily due to the additional revenues projected due to continued development in the Township in 2017, as well as projected additional revenues received from Non-Tax Revenues and Fund Balance carried forward from projects not completed in 2016.



REVENUE TYPE	2016 BUDGET	2016 ESTIMATE	2017 BUDGET	% INCREASE OR DECREASE
REAL ESTATE TAX	$ 6,675,000	$ 6,697,482	$ 6,700,000	0.37%
EARNED INCOME TAX	$ 4,400,000	$ 4,600,640	$ 4,600,000	4.55%
MERCANTILE TAX	$ 768,800	$ 829,860	$ 840,000	9.26%
LOCAL SERVICE TAX	$ 660,000	$ 609,230	$ 630,000	-4.55%
BUSINESS PRIVILEGE TAX	$ 580,000	$ 452,920	$ 500,000	-13.79%
REAL ESTATE TRANSFER TAX	$ 500,000	$ 501,060	$ 525,000	5.00%
SALES AND USE TAX	$ 425,000	$ 393,190	$ 440,000	3.53%
OTHER TAXES	$ 747,871	$ 724,159	$ 765,754	2.39%
LICENSES	$ 718,600	$ 809,790	$ 780,500	8.61%
PERMITS	$ 331,960	$ 705,250	$ 443,700	33.66%
FINES	$ 156,500	$ 105,330	$ 145,480	-7.04%
RECREATION	$ 191,930	$ 180,960	$ 192,850	0.48%
NON-TAX REVENUE	$ 635,130	$ 932,900	$ 661,870	4.21%
INTEREST AND RENT	$ 8,000	$ 21,910	$ 13,500	68.75%
OPERATING TRANSFERS	$ 1,288,201	$ 1,288,201	$ 1,331,700	3.38%
FUND BALANCE	$ 622,853	$ 400,000	$ 1,426,662	129.05%
TOTAL REVENUE:	**$ 18,709,845**	**$ 19,252,882**	**$ 19,997,016**	**6.88%**

MAJOR REVENUE SOURCES

REVENUE TYPE	2017 BUDGETED AMOUNT	% OF 2017 GENERAL FUND REVENUE	$ CHANGE FROM 2016 BUDGET	% CHANGE FROM 2016 BUDGET
REAL ESTATE TAX	$ 6,700,000	33.50%	$ 25,000	0.37%

The Township's current assessed Taxable Value is $2,471,198,581. The Median Property value in the Township is $132,500. The 2017 Budget proposes to keep the Township's millage rate at **2.7 mills**. For 2017, Real Estate Taxes will be collected by Jordan Tax Services. In 2016, the Township saw **decreases** in the assessed values of Taxable Commercial Properties; the budgeted increase from 2016 is expected due to new developments projected to be added to the tax base in 2017 to offset 2016 Reassessment decreases.

EARNED INCOME TAX	$ 4,600,000	23.00%	$ 200,000	4.55%

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 2016 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 2017.

OPERATING TRANSFERS	$ 1,331,700	6.66%	$ 43,499	3.38%

The 2017 budget allocates a $1,331,700 operating transfers from other funds into the General Fund. The budgeted increase from the 2016 budgeted amount is due to a small expected increase in the Liquid Fuels funding.

MERCANTILE TAX	$ 840,000	4.20%	$ 71,200	9.26%

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 2016 budgeted amount is due to the trend of an improving economy.

LOCAL SERVICE TAX	$ 630,000	3.15%	$ (30,000)	-4.55%

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 2016 estimates.

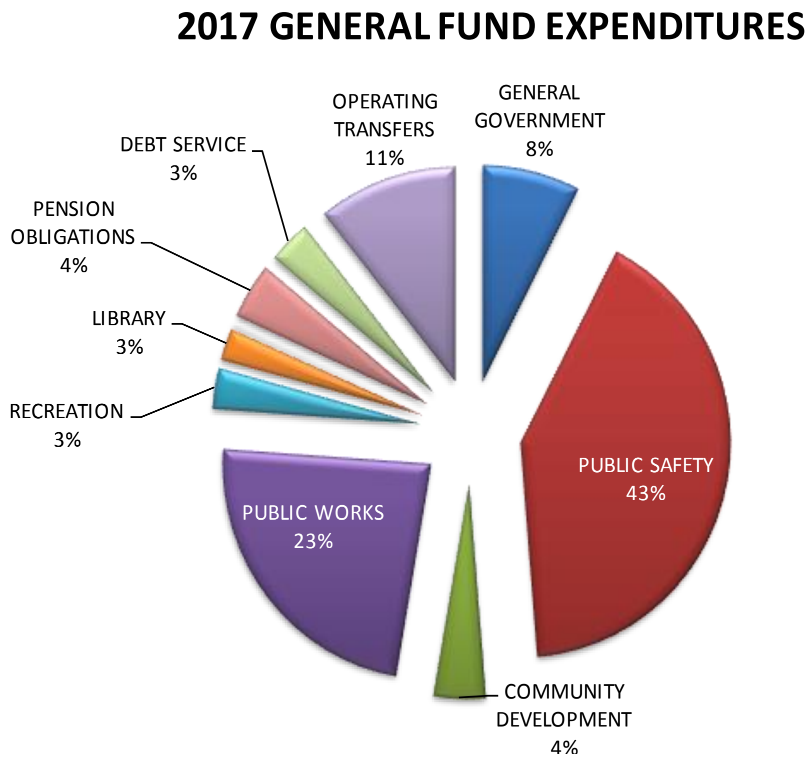
ALL OTHER REVENUE	$ 5,895,316	29.48%	$ 977,472	5.22%

All remaining General Fund Revenues account for 29.48% of the budget. The increase from the 2016 budgeted amount is primarily due to additional Fund Balance revenues for the 2017 budget.

GENERAL FUND EXPENSES

For the 2017 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 2017 projected General Fund Expenses will increase $1,285,171 or 6.87%. The proposed expense increase is due to contractual increased personal service cost along with Insurance Premiums, third party contracting services in Community Development, Public Safety personnel cost which is partially offset by local and Federal money, and Operating Transfer increases to fund Capital Fund purchases and the newly created Sidewalk Projects Fund.



EXPENSE TYPE	2016 BUDGET	2016 ESTIMATE	2017 BUDGET	% INCREASE OR DECREASE
GENERAL GOVERNMENT	$ 1,469,068	$ 1,218,537	$ 1,509,081	2.72%
PUBLIC SAFETY	$ 7,946,621	$ 7,422,865	$ 8,235,014	3.63%
COMMUNITY DEVELOPMENT	$ 620,776	$ 846,304	$ 794,881	28.05%
PUBLIC WORKS	$ 4,354,524	$ 4,205,606	$ 4,677,113	7.41%
RECREATION	$ 580,219	$ 444,518	$ 603,690	4.05%
LIBRARY	$ 479,936	$ 479,936	$ 478,954	-0.20%
SENIOR PROGRAMS	$ 45,000	$ 45,000	$ 45,000	0.00%
PENSION OBLIGATIONS	$ 813,622	$ 816,332	$ 842,605	3.56%
DEBT SERVICE	$ 654,078	$ 654,008	$ 660,678	1.01%
OPERATING TRANSFERS	$ 1,748,000	$ 6,600,000	$ 2,150,000	23.00%
TOTAL EXPENSES:	**$ 18,711,845**	**$ 22,733,106**	**$ 19,997,016**	**6.87%**

EXPENSE SOURCES

EXPENSE TYPE	2016 BUDGET	2016 ESTIMATE	2017 BUDGET	% INCREASE OR DECREASE
GENERAL GOVERNMENT	$ 1,469,068	$ 1,218,537	$ 1,509,081	2.72%

General Government Expenditures include Legislative, Executive, Finance, Tax Collection, Legal Services, Data Processing, Retiree Health Benefits, Township Liability Insurance, and Intergovernmental expenses. General Government appropriations are budgeted to increase by $40,012 or 2.72%. The increase is primarily due to increasing Insurance Premiums in 2017.

PUBLIC SAFETY	$ 7,946,621	$ 7,422,865	$ 8,235,014	3.63%

Public Safety Expenditures include Police, Fire, Emergency Management, School Crossing Guards, and Law Enforcement Insurance expenses. Public Safety appropriations are budgeted to increase by $288,393 or 3.63%. The increase is primarily due to increasing Insurance Premiums and contractual Personnel increases.

COMMUNITY DEVELOPMENT	$ 620,776	$ 846,304	$ 794,881	28.05%

Community Development Expenditures include Engineering, Buildings and Codes, and Planning & Zoning expenses. Community Development appropriations are budgeted to increase $174,105 or 28.05%. The increase is due to expected increases in third-party contracted services, which is offset with increasing revenues found in Permits and Licenses.

PUBLIC WORKS	$ 4,354,524	$ 4,205,606	$ 4,677,113	7.41%

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 increase by $322,849 or 7.41%. The increase is primarily due to increasing utility costs of the new Public Works Building, increasing Insurance Premiums, contractual Personnel increases, as well as increasing Street Lighting cost, which are reimbursed by State Liquid Fuels revenues.

RECREATION	$ 580,219	$ 444,518	$ 603,690	4.05%

Recreation Expenditures include Parks & Recreation, Recreation Programming, and Other Park Maintenance. Recreation appropriations are budgeted to increase $23,471 or 4.05%. The increase is primarily due to increasing Insurance Premiums and Personnel Cost.

MAJOR EXPENSE SOURCES (CONTINUED)

EXPENSE TYPE	2016 BUDGET	2016 ESTIMATE	2017 BUDGET	% INCREASE OR DECREASE
LIBRARY	$ 479,936	$ 479,936	$ 478,954	-0.20%

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 decrease $982 or -.2%. The decrease is primarily due to capital improvements completed at Northland Public Library in 2016.

SENIOR PROGRAMS	$ 45,000	$ 45,000	$ 45,000	0.00%

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 remain the same as 2016's Budget due to a multiyear contract with the transportation company.

PENSION OBLIGATIONS	$ 813,622	$ 816,332	$ 842,605	3.56%

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 Defined Benefit Pension Plan. All full time employees hired after 1/1/2016 are eligible to participate in a Defined Contribution 401A Plan. The Township's MMO was determined by actuarial biannual valuations of the Plan. $529,254 of the cost is budgeted to be offset by state funding. Pension Obligations are budgeted to increase $28,983 or 3.56%. The increase is due to increasing Personnel Cost.

DEBT SERVICE	$ 654,078	$ 654,008	$ 660,678	1.01%

Debt Service Expenditures include General Obligation Bond Principal & Interest and Service Fees expenses. Debt Service appropriations are budgeted to increase $6,600 or 1.01%. The Township's 2015 Series A & B General Obligation Bond payment schedule can be found in the Supplemental Information section (page 34) of this Budget.

OPERATING TRANSFERS	$ 1,748,000	$ 6,600,000	$ 2,150,000	23.00%

Operating Transfers Expenditures include transfers into the Capital Fund and Field Improvement Fund. These transfers provide support for Township Capital, Sidewalk Project, and Field Improvement expenditures. Operating Transfers appropriations are budgeted to increase $402,000 or 23%. The primary reason for the increase is due to the creation of the Sidewalk Project Fund, while maintaining a commitment to fund the Capital needs of the Township.

SANITARY SEWER FUND

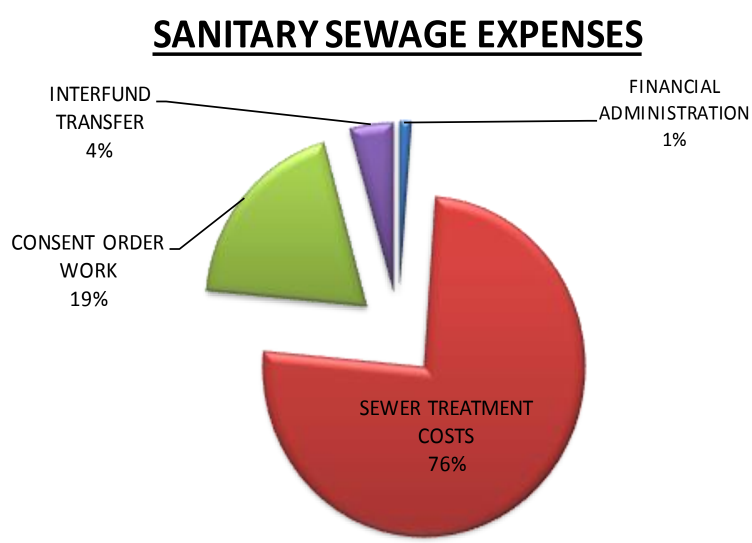
REVENUE:

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 2017, while ALCOSAN rates are scheduled to increase for 2017. The ALCOSAN Service Charge will increase $1.44, from $13.07 to $14.51 per bill issued. The ALCOSAN Treatment Charge will increase by 69 cents, from $6.23 to $6.92. As a result of the increased rates and ALCOSAN GROW grant funding, Sanitary Sewer Revenues are budgeted to increase $1,561,241 or 17.58% for 2017. The Township contracts with Jordan Tax Service to bill and collect current and delinquent Sewage Fees.

SANITARY SEWER FUND RATE HISTORY	2014	2015	2016	2017
ALCOSAN				
SERVICE CHARGE (PER QUARTERLY BILL)	$ 10.61	$ 11.78	$ 13.07	$ 14.51
TREATMENT CHARGE (PER 1,000 GALLONS)	$ 5.05	$ 5.61	$ 6.23	$ 6.92
TOWNSHIP				
SERVICE CHARGE (PER QUARTERLY BILL)	$ 4.50	$ 4.50	$ 4.50	$ 4.50
TREATMENT CHARGE (PER 1,000 GALLONS)	$ 3.75	$ 4.50	$ 4.50	$ 4.50
COMBINED RATE (ALCOSAN + TOWNSHIP)				
SERVICE CHARGE (PER QUARTERLY BILL)	$ 15.11	$ 16.28	$ 17.57	$ 19.01
TREATMENT CHARGE (PER 1,000 GALLONS)	$ 8.80	$ 10.11	$ 10.73	$ 11.42
AVERAGE BILL (BASED ON 15,000 GALLONS USED)				
SERVICE CHARGE (PER QUARTERLY BILL)	$ 15.11	$ 16.28	$ 17.57	$ 19.01
TREATMENT CHARGE (PER 1,000 GALLONS)	$ 132.00	$ 151.65	$ 160.95	$ 171.23
TOTAL BILL:	**$ 147.11**	**$ 167.93**	**$ 178.52**	**$ 190.24**

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 $774,464 or 10.9%. The primary reason for the increase is due to the ALCOSAN 11% rate increase. The Township also has identified Sewage Flow Reduction Projects which will be offset with the ALCOSAN GROW grant money. Overall, Sanitary Sewer Expenses are budgeted to increase $1,416,214 or 15.7% for 2017.

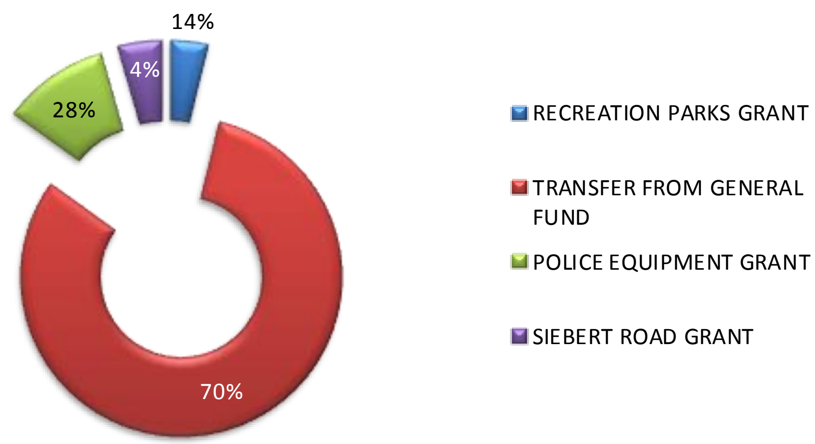


CAPITAL FUND

REVENUE:

The Capital Fund was established in 2013 to allocate a portion of the annual Operating Budget towards capital projects and equipment replacement. The Capital Fund is 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 2017 Budget, the Fund will be primarily funded by the General Fund Transfer, supplemented by Grant monies from CDBG, Police Equipment Grants, and the Siebert Road Grant. Capital Fund Revenues are budgeted to decrease $3,512,750 or 58.16%. The budgeted decrease is due to the completion of the Public Works Project in 2016.

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. The Road Program appropriations are budgeted to increase $700,000 or 54%. This allocation is one time in nature, utilizing prior years Fund Balance, in an effort to catch up to the Road Replacement schedule. The Parks Improvement Projects include further improvements, through Grant funding, to multiple community parks, including playground equipment replacements. Overall, Capital Fund Expenses are budgeted to decrease $2,841,250 or 47.22% for 2017, which is primarily due to the Public Works Building Project completion in 2016.

CAPITAL PROJECTS FUND			
CAPITAL PROJECT DETAILED LIST			
IMPROVEMENTS:		**EQUIPMENT:**	
ROAD PROGRAM	$ 2,000,000	POLICE EQUIPMENT & IMPROVEMENTS	$ 390,750
PARKS IMPROVEMENT PROJECTS	$ 270,000	DATA PROCESSING	$ 65,000
BUILDING IMPROVEMENTS	$ 155,000	PUBLIC WORKS EQUIPMENT	$ 18,500
SIEBERT ROAD IMPROVEMENT	$ 110,000	OFFICE FURNITURE	$ 2,500
TRAIL PROJECTS	$ 40,000		
PROGRAMS:			
COMMUNITY CENTER UPGRADE	$ 74,000		
PROFESSIONAL SERVICES	$ 50,000		
		TOTAL CAPITAL FUNDS BUDGET:	**$ 3,175,750**

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 2017, the State has notified the Township of an increased allocation of $43,324 or 5.17% 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 $43,499 or 5.19% in 2017.

FIELD IMPROVEMENT FUND

REVENUE:

The Field Improvement Fund was created to fund the renovations and capital improvements of existing fields in the Township. For the 2017 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 2017.

SIDEWALK PROJECT FUND

REVENUE:

The Sidewalk Project Fund was created to fund the capital improvements of sidewalks in the Township. For the 2017 Budget, the General Fund will transfer $50,000 into the Sidewalk Project Fund, as well as projecting $25,000 to be contributed by impacted property owners to undertake sidewalk projects.

EXPENSES:

The Sidewalk Project Expenses will be the installation of Sidewalks at highly walked areas within the Township.

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 5, 2016 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

MEMORANDUM

From: Dan Berty, Finance Director
Date: July 19, 2016
Subject: **2017 BUDGET TIMETABLE**

DATE	**ACTION**	**RESPONSIBILITY**
September 2, 2016	Budget Worksheets to Department Directors	Director of Finance Township Manager
September 23, 2015	Return of Department Directors Budget Worksheets	Department Directors
October 3 -7, 2016	Meeting with Finance Director to Review Department Budget Worksheets	Department Directors Director of Finance
October 14, 2016	Review Draft Budget with Department Directors	Director of Finance Department Directors
October 17 -28, 2016	Prepare Draft Budget for Commissioners	Director of Finance
November 7, 2016 (Committee Meeting)	Review Session with Board of Commissioners prior to Public Advertisement	Board of Commissioners Township Manager Director of Finance
November 14, 2016 ***(If needed)***	Review Session	Board of Commissioners
November 17, 2016	Advertise for Public Hearing	Township Manager Director of Finance
November 21, 2016 (Committee Meeting)	Review Session	Board of Commissioners Director of Finance
November 21, 2016 (Regular Meeting)	Public Hearing on 2017 Proposed Budget	Township Manager Director of Finance Board of Commissioners
November 28, 2016 (If Needed)	Review Session	Board of Commissioners Director of Finance
December 5, 2016	Adopt Budget (By Ordinance)	Board of Commissioners
December 6, 2016	Advertise Adopted Ordinance Enter Budget on Books	Township Manager Director of Finance

TOWNSHIP OF ROSS
ESTABLISHED IN 1809

2017 BUDGET SUMMARY – ALL FUNDS

2017 OVERALL BUDGET SUMMARY
REVENUES BY FUND

REVENUE CATEGORY	GENERAL FUND	FIELD IMPROVEMENT	LIQUID FUELS	CAPITAL PROJECTS	SANITARY SEWER	SIDEWALK PROJECT	TOTAL	% OF TOTAL
REAL ESTATE TAXES	$ 6,700,000	$ -	$ -	$ -	$ -	$ -	$ 6,700,000	19.35%
EARNED INCOME TAXES	$ 4,600,000	$ -	$ -	$ -	$ -	$ -	$ 4,600,000	13.29%
OTHER TAXES	$ 3,700,754	$ -	$ -	$ -	$ -	$ -	$ 3,700,754	10.69%
SEWER USER FEES	$ -	$ -	$ -	$ -	$ 9,461,000	$ -	$ 9,461,000	27.33%
GRANT REVENUE	$ -	$ -	$ 881,450	$ 475,000	$ 200,000	$ -	$ 1,556,450	4.50%
LICENSES AND PERMITS	$ 1,224,200	$ -	$ -	$ -	$ -	$ -	$ 1,224,200	3.54%
NON-TAX REVENUE	$ 661,870	$ -	$ -	$ -	$ -	$ 25,000	$ 686,870	1.98%
FEES AND FINES	$ 145,480	$ -	$ -	$ -	$ -	$ -	$ 145,480	0.42%
INTEREST AND RENT	$ 13,500	$ -	$ 250	$ 2,250	$ 2,000	$ -	$ 18,000	0.05%
RECREATION FEES	$ 192,850	$ -	$ -	$ -	$ -	$ -	$ 192,850	0.56%
FUND BALANCE	$ 1,426,662	$ -	$ -	$ 648,500	$ 774,714	$ -	$ 2,849,876	8.23%
OPERATING TRANSFERS	$ 1,331,700	$ 50,000	$ -	$ 2,050,000	$ -	$ 50,000	$ 3,481,700	10.06%
TOTALS:	$ 19,997,016	$ 50,000	$ 881,700	$ 3,175,750	$ 10,437,714	$ 75,000	$ 34,617,180	100.00%

2017 OVERALL BUDGET SUMMARY
EXPENDITURES BY FUND

EXPENSE CATEGORY	GENERAL FUND	FIELD IMPROVEMENT	LIQUID FUELS	CAPITAL PROJECTS	SANITARY SEWER	SIDEWALK PROJECT	TOTAL	% OF TOTAL
GENERAL GOVERNMENT	$ 1,509,081	$ -	$ -	$ 65,000	$ -	$ 50,000	$ 1,624,081	4.69%
PUBLIC SAFETY	$ 8,235,014	$ -	$ -	$ 390,750	$ -	$ -	$ 8,625,764	24.94%
COMMUNITY DEVELOPMENT	$ 794,881	$ -	$ -	$ 52,500	$ -	$ -	$ 847,381	2.45%
PUBLIC WORKS	$ 4,677,113	$ -	$ -	$ 2,283,500	$ 116,993	$ -	$ 7,077,606	20.46%
SEWAGE TREATMENT	$ -	$ -	$ -	$ -	$ 9,870,721	$ -	$ 9,870,721	28.53%
RECREATION	$ 603,690	$ 50,000	$ -	$ 384,000	$ -	$ -	$ 1,037,690	3.00%
LIBRARY	$ 478,954	$ -	$ -	$ -	$ -	$ -	$ 478,954	1.38%
SENIOR PROGRAMS	$ 45,000	$ -	$ -	$ -	$ -	$ -	$ 45,000	0.13%
PENSION OBLIGATIONS	$ 842,605	$ -	$ -	$ -	$ -	$ -	$ 842,605	2.44%
DEBT SERVICE	$ 660,678	$ -	$ -	$ -	$ -	$ -	$ 660,678	1.91%
OPERATING TRANSFERS	$ 2,150,000	$ -	$ 881,700	$ -	$ 450,000	$ -	$ 3,481,700	10.06%
FUND BALANCE	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
TOTALS:	$ 19,997,016	$ 50,000	$ 881,700	$ 3,175,750	$ 10,437,714	$ 50,000	$ 34,592,180	100.00%

FUND	CATEGORY	2013		2014		2015		2016		2017	
	GENERAL FUND	**ACTUAL**		**ACTUAL**		**ACTUAL**		**BUDGET**		**ADOPTED**	
	REVENUES										
01-300	REAL ESTATE TAX	$	6,500,734	$	6,555,192	$	6,552,834	$	6,675,000	$	6,700,000
01-310	ACT 511 TAXES	$	7,198,342	$	7,250,874	$	7,419,907	$	6,911,300	$	7,095,000
01-321	LICENSES	$	808,628	$	803,132	$	830,750	$	718,600	$	780,500
01-322	PERMITS	$	293,126	$	352,570	$	682,970	$	331,960	$	443,700
01-331	FINES & COSTS	$	164,674	$	160,624	$	155,517	$	156,500	$	145,480
01-341	INTEREST & RENTS	$	10,505	$	10,144	$	18,690	$	8,000	$	13,500
01-355	INTERGOVERNMENTAL	$	1,140,303	$	1,305,951	$	1,263,035	$	1,170,371	$	1,205,754
01-360	DEPARTMENT FEES	$	501,164	$	643,217	$	857,315	$	592,060	$	611,020
01-380	UNCLASSIFIED REVENUE	$	300,301	$	260,456	$	298,442	$	235,000	$	243,700
01-392	INTERFUND TRANSFERS	$	847,191	$	1,094,491	$	1,028,981	$	1,911,054	$	2,758,362
	TOTAL REVENUE	**$**	**17,764,967**	**$**	**18,436,651**	**$**	**19,108,440**	**$**	**18,709,845**	**$**	**19,997,016**
FUND	**GENERAL FUND**	**2013**		**2014**		**2015**		**2016**		**2017**	
	EXPENSES	**ACTUAL**		**ACTUAL**		**ACTUAL**		**BUDGET**		**ADOPTED**	
01-400	LEGISLATIVE	$	199,352	$	163,350	$	157,328	$	171,925	$	216,992
01-401	EXECUTIVE	$	295,637	$	299,516	$	301,456	$	333,295	$	393,567
01-402	FINANCE	$	212,759	$	247,444	$	243,602	$	284,658	$	288,287
01-403	TAX COLLECTION	$	149,905	$	203,426	$	155,963	$	223,560	$	222,510
01-404	LEGAL	$	123,617	$	122,312	$	148,132	$	125,000	$	131,500
01-407	DATA PROCESSING	$	53,241	$	42,350	$	42,294	$	119,090	$	52,000
01-408	ENGINEERING	$	169,812	$	241,051	$	172,896	$	205,000	$	160,000
01-409	BUILDING/FACILITIES	$	178,994	$	216,117	$	148,397	$	232,600	$	249,600
01-410	POLICE	$	5,847,448	$	6,082,453	$	6,471,190	$	6,575,430	$	6,833,549
01-411	FIRE	$	1,084,680	$	1,075,040	$	1,093,915	$	1,087,421	$	1,115,845
01-413	BUILDING/CODES	$	328,570	$	289,547	$	338,848	$	278,306	$	483,010
01-414	PLANNING/ZONING	$	24,383	$	49,343	$	110,261	$	137,470	$	151,871
01-415	EMERGENCY MGMT	$	1,656	$	2,119	$	863	$	3,750	$	3,100
01-419	SCHOOL CROSSING GUARDS	$	-	$	203,982	$	215,988	$	230,670	$	237,220
01-427	REFUSE/RECYCLING	$	-	$	13,147	$	-	$	14,000	$	12,000
01-430	PUBLIC WORKS	$	3,668,852	$	3,568,615	$	3,699,348	$	4,107,924	$	4,415,513
01-450	PARKS & RECREATION	$	494,010	$	526,515	$	526,971	$	580,219	$	603,690
01-456	LIBRARY	$	416,716	$	437,884	$	451,536	$	479,936	$	478,954
01-470	DEBT SERVICE	$	486,974	$	513,737	$	512,956	$	654,078	$	660,678
01-480	UNCLASSIFIED	$	255,682	$	168,502	$	123,563	$	100,500	$	96,140
01-483	PENSION OBLIGATIONS	$	562,801	$	619,516	$	651,844	$	813,622	$	842,605
01-488	INSURANCE	$	121,716	$	171,421	$	193,983	$	195,890	$	198,385
01-490	INTERFUND TRANSFERS	$	2,000,000	$	-	$	4,281,324	$	1,748,000	$	2,150,000
		$	**16,676,806**	**$**	**15,257,388**	**$**	**20,042,656**	**$**	**18,702,345**	**$**	**19,997,016**
	SUMMARY										
	TOTAL REVENUES	$	17,764,967	$	18,436,651	$	19,108,440	$	18,709,845	$	19,997,016
	TOTAL EXPENSES	$	16,676,806	$	15,257,388	$	20,042,656	$	18,702,345	$	19,997,016
	EXCESS/(DEFICIT)	**$**	**1,088,161**	**$**	**3,179,262**	**$**	**(934,216)**	**$**	**7,500**	**$**	**(0)**

2017 ESTIMATED REVENUES

ACCOUNT	ACCOUNT DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 ESTIMATE	2017 BUDGET
	REAL ESTATE TAXES						
01-301-301100	REAL ESTATE TAX-CURRENT	$ 6,335,540	$ 6,359,693	$ 6,353,285	$ 6,475,000	$ 6,472,482	**$ 6,500,000**
01-301-301200	REAL ESTATE-PRIOR YR	$ (20,132)	$ -	$ -	$ -	$ -	**$ -**
01-301-301300	REAL ESTATE-DELINQUENT	$ 185,326	$ 195,499	$ 199,549	$ 200,000	$ 225,000	**$ 200,000**
	Subtotal	**$ 6,500,734**	**$ 6,555,192**	**$ 6,552,834**	**$ 6,675,000**	**$ 6,697,482**	**$ 6,700,000**
	ACT 511 TAXES						
01-310-310100	REAL ESTATE TRANSFER TAX	$ 555,153	$ 578,416	$ 696,844	$ 500,000	$ 501,060	**$ 525,000**
01-310-310210	EARNED INCOME TAX	$ 4,637,417	$ 4,606,052	$ 4,681,698	$ 4,400,000	$ 4,600,640	**$ 4,600,000**
01-310-310310	MERCANTILE TAX	$ 878,127	$ 890,958	$ 883,040	$ 768,800	$ 829,860	**$ 840,000**
01-310-310410	LOCAL SERVICE TAX	$ 607,635	$ 639,064	$ 643,389	$ 660,000	$ 609,230	**$ 630,000**
01-310-310600	ADMISSIONS TAX	$ 3,018	$ 4,272	$ 7,973	$ 2,500	$ 2,900	**$ -**
01-310-310800	BUSINESS PRIV TAX	$ 516,992	$ 532,112	$ 506,964	$ 580,000	$ 452,920	**$ 500,000**
	Subtotal	**$ 7,198,342**	**$ 7,250,874**	**$ 7,419,907**	**$ 6,911,300**	**$ 6,996,610**	**$ 7,095,000**
	LICENSES						
01-321-321610	SOLICITATION	$ 2,300	$ 4,200	$ 3,000	$ 3,000	$ 3,000	**$ 3,000**
01-321-321730	MECHANICAL DEVICES	$ 84,437	$ 66,900	$ 79,260	$ 75,000	$ 91,580	**$ 77,500**
01-321-321800	CABLE TV FRANCHISE	$ 721,891	$ 732,032	$ 748,490	$ 640,600	$ 715,210	**$ 700,000**
	Subtotal	**$ 808,628**	**$ 803,132**	**$ 830,750**	**$ 718,600**	**$ 809,790**	**$ 780,500**

ACCOUNT	ACCOUNT DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 ESTIMATE	2017 BUDGET
	PERMITS						
01-322-322800	STREET OPENING PERMIT	$ 22,119	$ 6,929	$ 21,268	$ 17,200	$ 20,410	**$ 19,500**
01-322-322830	BUILDING PERMIT	$ 114,271	$ 125,711	$ 279,346	$ 150,000	$ 206,810	**$ 170,000**
01-322-322832	SIGN PERMIT	$ 9,585	$ 11,286	$ 8,716	$ 8,200	$ 7,330	**$ 8,000**
01-322-322834	TEMPORY SIGN PERMITS	$ 176	$ 975	$ 184	$ 600	$ 380	**$ 500**
01-322-322836	ELECTRIC PERMITS	$ 22,996	$ 32,071	$ 34,389	$ 21,500	$ 107,380	**$ 60,000**
01-322-322837	PLAN REVIEW FEE (100%)	$ 56,513	$ 53,625	$ 101,331	$ 55,000	$ 102,870	**$ 60,000**
01-322-322838	ACC AND ENERGY AUDIT (100%)	$ 12,130	$ 21,959	$ 152,455	$ 12,300	$ 103,310	**$ 25,000**
01-322-322839	SCANNING FEE	$ 11,433	$ 11,700	$ 16,569	$ 11,280	$ 17,650	**$ 12,000**
01-322-322840	FIRE PERMITS	$ 8,956	$ 10,307	$ 17,139	$ 11,490	$ 19,160	**$ 13,500**
01-322-322841	DOCUMENT STORAGE	$ 7,574	$ 8,324	$ 11,918	$ 7,590	$ 13,060	**$ 10,000**
01-322-322848	OCCUPANCY PERMITS	$ 5,871	$ 8,460	$ 11,619	$ 7,100	$ 16,410	**$ 12,000**
01-322-322849	TEMPORY OCCUPANCY PERMIT	$ 247	$ 200	$ 557	$ 400	$ 910	**$ 400**
01-322-322850	COMMERCIAL OCCUPANCY PERMITS	$ 5,777	$ 6,476	$ 7,853	$ 5,250	$ 8,270	**$ 5,500**
01-322-322851	HIGHWAY PERMITS	$ 214	$ 345	$ 358	$ 250	$ 240	**$ 250**
01-322-322852	NON-IMPACT OCCUPANCY PERMITS	$ -	$ -	$ -	$ 100	$ 60	**$ 100**
01-322-322853	OCCUPANCY PLACARD	$ -	$ 300	$ -	$ 100	$ -	**$ 100**
01-322-322854	PLACARD REPLACEMENT	$ -	$ -	$ -	$ 100	$ -	**$ 100**
01-322-322860	GRADING PERMITS	$ 925	$ 11,727	$ -	$ 4,000	$ 11,250	**$ 7,500**
01-322-322880	DEMOLITION PERMIT	$ 3,114	$ 5,078	$ 2,001	$ 2,500	$ 5,330	**$ 2,750**
01-322-322881	LOGGING PERMIT	$ -	$ -	$ -	$ -	$ 380	**$ -**
01-322-322882	DUMPSTER/PODS	$ 301	$ 290	$ 570	$ 250	$ 560	**$ 250**
01-322-322883	PERMIT PENALITIES	$ 36	$ -	$ -	$ 250	$ -	**$ 250**
01-322-322884	HVAC PERMITS	$ 10,373	$ 35,838	$ 16,148	$ 15,500	$ 62,690	**$ 35,000**
01-322-322890	INSPECTION FEES	$ 516	$ 973	$ 550	$ 1,000	$ 790	**$ 1,000**
	Subtotal	**$ 293,126**	**$ 352,570**	**$ 682,970**	**$ 331,960**	**$ 705,250**	**$ 443,700**
	FINES & COSTS						
01-331-331100	JUSTICES	$ 40,735	$ 33,350	$ 32,081	$ 35,000	$ 24,430	**$ 31,980**
01-331-331110	MOTOR VEHICLE VIOLATIONS	$ 57,590	$ 45,170	$ 51,116	$ 52,000	$ 38,380	**$ 47,610**
01-331-331111	OTHER FINES-STATE	$ 17,843	$ 34,529	$ 24,006	$ 7,500	$ 7,050	**$ 20,970**
01-331-331112	OTHER FINES-COUNTY	$ 43,544	$ 38,013	$ 28,793	$ 47,000	$ 25,150	**$ 33,770**
01-331-331120	VIOLATION OF ORDINANCES	$ 4,962	$ 9,561	$ 19,520	$ 15,000	$ 10,320	**$ 11,150**
	Subtotal	**$ 164,674**	**$ 160,624**	**$ 155,517**	**$ 156,500**	**$ 105,330**	**$ 145,480**
	INTEREST & RENTS						
01-341-341100	INTEREST EARNED	$ 9,900	$ 10,144	$ 18,690	$ 8,000	$ 21,910	**$ 13,500**
01-341-342100	RENTS	$ 605	$ -	$ -	$ -	$ -	**$ -**
	Subtotal	**$ 10,505**	**$ 10,144**	**$ 18,690**	**$ 8,000**	**$ 21,910**	**$ 13,500**
	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	$ -	$ -	$ -	**$ -**
01-354-354104	Cops Tech Grant	$ (8,928)	$ -	$ -	$ -	$ -	**$ -**
01-354-354105	RECOVERY ACT JAG	$ 4,942	$ -	$ -	$ -	$ -	**$ -**
	Subtotal	**$ (3,986)**	**$ 77,500**	**$ -**	**$ -**	**$ -**	**$ -**

ACCOUNT	ACCOUNT DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 ESTIMATE	2017 BUDGET
	STATE SHARED REVENUE						
01-355-355080	BEVERAGE LICENSE	$ -	$ 13,900	$ 12,250	$ 8,000	$ 11,500	**$ 11,000**
01-355-355090	MARCELLUS SHALE IMPACT FEE DIS	$ 1,356	$ 1,878	$ 3,519	$ 5,000	$ -	**$ 2,500**
01-355-355100	REGIONAL ASSET DISTRICT	$ 396,194	$ 496,343	$ 526,741	$ 425,000	$ 393,190	**$ 440,000**
01-355-355130	STATE ACT 205 PENSION FUNDS	$ 485,545	$ 480,212	$ 490,104	$ 491,871	$ 490,104	**$ 529,254**
01-355-355140	FOREIGN FIRE INS. PREMIUM INC.	$ 220,910	$ 208,613	$ 210,986	$ 220,000	$ 210,985	**$ 220,000**
	Subtotal	**$ 1,120,565**	**$ 1,219,125**	**$ 1,259,921**	**$ 1,168,371**	**$ 1,110,319**	**$ 1,202,754**
	PAYMENT IN LIEU OF TAXES						
01-359-359100	PAYMENT IN LIEU OF TAXES	$ 2,137	$ 2,973	$ 3,113	$ 2,000	$ 3,500	**$ 3,000**
	Subtotal	**$ 2,137**	**$ 2,973**	**$ 3,113**	**$ 2,000**	**$ 3,500**	**$ 3,000**
	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	$ 63,550	$ 30,750	$ 116,620	**$ -**
01-361-361340	ZHB APPEALS RESIDENTIAL	$ 3,800	$ 3,600	$ 2,025	$ 3,000	$ 3,690	**$ 3,000**
01-361-361341	ZHB APPEALS- COMMERCIAL	$ 7,200	$ 10,425	$ 4,475	$ 6,500	$ 5,340	**$ 6,000**
01-361-361345	FIRE HEARING APPEALS	$ 700	$ 500	$ 1,500	$ 360	$ 630	**$ 500**
01-361-361350	REZONING FEES	$ 400	$ -	$ -	$ 400	$ 630	**$ 500**
01-361-361360	SUBDIVISION FEES	$ 4,312	$ 6,701	$ 13,575	$ 2,050	$ 2,590	**$ 2,200**
01-361-361370	SITE PLAN FEES	$ 4,327	$ 600	$ 1,855	$ 2,050	$ 890	**$ 1,800**
01-361-361390	CONDITIONAL USE FEE	$ 750	$ 900	$ 300	$ 500	$ 380	**$ 500**
01-361-361400	COMPLIANCE LETTERS-BLDG INSP	$ 1,312	$ 500	$ 450	$ 750	$ 880	**$ 800**
01-361-361401	DYE TEST CERTIFICATIONS	$ 13,900	$ 25,879	$ 29,850	$ 17,500	$ 32,250	**$ 22,500**
01-361-361450	BUILDING RENTAL - ANTENNA	$ 17,710	$ 21,568	$ 20,527	$ 18,530	$ 13,040	**$ -**
01-361-361500	SALE MAPS AND PUBLICATIONS	$ 104	$ 251	$ 63	$ 300	$ 50	**$ 200**
01-361-361560	SALE PROPERTY/SUPPLIES	$ 75,491	$ 15,881	$ 25,165	$ 22,000	$ 12,530	**$ 15,000**
01-361-361561	SALE-LEAF BAGS	$ 1,001	$ 977	$ 1,019	$ 250	$ 120	**$ 100**
01-361-361562	SALE-GARBAGE TAGS	$ 1,350	$ -	$ -	$ -	$ -	**$ -**
01-361-361563	SALE-RECYCLING BINS	$ 230	$ -	$ -	$ -	$ -	**$ -**
	Subtotal	**$ 194,208**	**$ 150,897**	**$ 164,354**	**$ 104,940**	**$ 189,640**	**$ 53,100**

ACCOUNT	ACCOUNT DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 ESTIMATE	2017 BUDGET
	DEPARTMENT FEES - POLICE						
01-362-362110	ACCIDENT REPORTS	$ 8,232	$ 8,319	$ 7,909	$ 8,000	$ 8,450	**$ 8,200**
01-362-362120	POLICE EXTRA DETAILS	$ 180,981	$ 172,211	$ 338,047	$ 160,000	$ 214,180	**$ 200,000**
01-362-362125	NORTH HILLS DUI TASK FORCE	$ 7,289	$ 5,964	$ 7,416	$ 10,000	$ 2,230	**$ 10,000**
01-362-362130	IS SHARING MAINTENANCE	$ 7,600	$ 8,250	$ 8,250	$ 8,250	$ 10,310	**$ 8,250**
01-362-362140	SCHOOL GUARD REIM-NHSD	$ 96,807	$ 104,176	$ 105,332	$ 115,340	$ 140,830	**$ 118,610**
01-362-362150	COMPLIANCE LETTERS-RTPD	$ 100	$ 241	$ -	$ 500	$ -	**$ 500**
01-362-362160	ATTORNEY GENERAL TASK FORCE	$ 12,683	$ 44,519	$ 68,974	$ 30,000	$ 96,740	**$ 55,310**
01-362-362161	FEDERAL TASK FORCE	$ -	$ 4,321	$ 8,988	$ 7,000	$ 5,530	**$ 7,000**
01-362-362170	DARE/SPECIAL PROGRAMS GRANT	$ 150	$ -	$ -	$ -	$ -	**$ -**
01-362-362172	STATE GRANT - BUCKLE UP	$ 7,509	$ 2,745	$ 5,170	$ 3,000	$ 5,990	**$ 5,450**
01-362-362173	POLICE ALARM VIOLATIONS	$ 16	$ 600	$ 300	$ 1,000	$ -	**$ 1,000**
01-362-362174	K-9	$ 20	$ -	$ -	$ -	$ -	**$ -**
01-362-362175	WINTER REIMBURSEMENT	$ 13,479	$ 19,507	$ 19,827	$ 14,000	$ 640	**$ 14,350**
01-362-362200	FIRE REPORTS	$ 80	$ 115	$ 85	$ 100	$ 50	**$ 100**
01-362-362201	FIRE ESCROW	$ (116,826)	$ -	$ -	$ -	$ 39,800	**$ -**
	Subtotal	**$ 218,119**	**$ 370,966**	**$ 570,297**	**$ 357,190**	**$ 524,750**	**$ 428,770**
	DEPT FEES - RECREATION						
01-367-367300	REGISTRATION	$ 2,343	$ 1,200	$ 5	$ -	$ 780	**$ -**
01-367-367301	SUMMER RECREATION PROG	$ (231)	$ 38,315	$ 50,970	$ 60,000	$ 62,000	**$ 60,000**
01-367-367302	SUMMER RECREATION FIELD TRIPS	$ -	$ 6,112	$ 8,510	$ 6,150	$ 9,000	**$ 8,000**
01-367-367303	COMMUNITY EVENT SPONSORS	$ 2,112	$ -	$ -	$ 2,000	$ 630	**$ 2,000**
	Subtotal	**$ 4,225**	**$ 45,627**	**$ 59,485**	**$ 68,150**	**$ 72,410**	**$ 70,000**
	DEPARTMENT FEES - PROGRAMS						
01-368-368100	CLASS FEES	$ 61,640	$ 2,428	$ 965	$ 2,050	$ 10	**$ -**
01-368-368108	GAME/VENDING MACHINE COMM	$ -	$ 485	$ 588	$ 1,030	$ 420	**$ 500**
01-368-368109	ONE -TIME FAMILY PROGRAMS	$ 439	$ 2,752	$ 219	$ 500	$ 940	**$ 1,000**
01-368-368110	COMMUNITY DAY SPONSORS	$ 871	$ 6,050	$ 7,350	$ 10,000	$ 7,250	**$ 7,000**
01-368-368111	COMMUNITY DAY VENDORS	$ 6,440	$ 6,485	$ 3,232	$ 4,000	$ 2,060	**$ 4,000**
01-368-368112	COUPON BOOKS	$ 368	$ 478	$ 90	$ 200	$ 80	**$ 150**
01-368-368118	ONE-TIME KIDS PROGRAMS	$ -	$ 651	$ 1,675	$ -	$ -	**$ -**
01-368-368120	AMUSEMENT TICKETS	$ 1,636	$ 570	$ 430	$ 500	$ 1,600	**$ 1,500**
01-368-368200	1ST TO 2ND GRADE BASKETBALL	$ -	$ 1,080	$ 1,417	$ 1,000	$ 4,060	**$ 1,600**
01-368-368201	7 TO 10 GRADE BASKETBALL	$ -	$ 7,370	$ 8,447	$ 6,000	$ 150	**$ 6,000**
01-368-368204	ARC BABYSITTING	$ -	$ -	$ -	$ -	$ -	**$ -**
01-368-368205	ONE TIME CLASSES	$ 30	$ 1,582	$ 1,014	$ 1,500	$ 850	**$ 1,500**
01-368-368210	START SMART SPORTS CAMP	$ -	$ 3,153	$ 2,905	$ 3,000	$ 4,000	**$ 3,100**
01-368-368216	FISHING TOURNAMENT DONATIONS	$ 650	$ 228	$ 702	$ 500	$ 500	**$ 500**
01-368-368301	COMPUTER CLASSES	$ -	$ 80	$ 50	$ -	$ -	**$ -**
01-368-368306	BEGINNING LINE DANCE	$ 695	$ 4,797	$ 3,774	$ 4,000	$ 3,750	**$ 4,000**
01-368-368309	AEROBICS	$ 144	$ 14,422	$ 11,328	$ 11,000	$ 11,890	**$ 11,300**
01-368-368312	YOGA	$ -	$ 6,848	$ 4,178	$ 4,500	$ 2,640	**$ 4,500**
01-368-368314	FORMAL DANCE CLASS	$ -	$ 1,835	$ 638	$ 500	$ -	**$ 500**
01-368-368317	PILATES		$ 6,291	$ 1,615	$ 1,500	$ 1,150	**$ 2,000**
01-368-368401	SENIOR FITNESS	$ -	$ 8,142	$ 12,563	$ 10,000	$ 6,510	**$ 10,000**
	Subtotal	**$ 84,612**	**$ 75,727**	**$ 63,179**	**$ 61,780**	**$ 47,860**	**$ 59,150**

ACCOUNT	ACCOUNT DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 ESTIMATE	2017 BUDGET
	DEPARTMENT FEES - RENTALS						
01-369-369400	COMMUNITY TOURS	$ 1,500	$ -	$ -	$ -	$ -	**$ -**
01-369-369500	RENTAL-EVERGREEN COMM. PARK	$ 15,000	$ 27,627	$ 23,210	$ 25,000	$ 24,960	**$ 25,000**
01-369-369501	RENTAL-DENNY PARK	$ 1,500	$ 3,814	$ 3,286	$ 3,500	$ 4,170	**$ 3,600**
01-369-369505	RENTAL-JOHN HERB FIELD	$ 100	$ 2,760	$ 4,781	$ 2,000	$ 1,700	**$ 2,000**
01-369-369503	RENTAL-SHELTERS (RMC)	$ 600	$ 2,475	$ 2,119	$ 1,500	$ 1,540	**$ 1,600**
01-369-369504	RENTALS-CLASSROOMS	$ 3,000	$ 17,723	$ 26,432	$ 15,000	$ 12,050	**$ 15,000**
01-369-369507	RENTALS-GYM	$ -	$ -	$ -	$ 7,000	$ 8,570	**$ 8,000**
01-369-369505	RENTAL-FIELDS	$ 6,833	$ 2,760	$ 4,781	$ 3,000	$ 1,700	**$ 3,000**
01-369-369506	ALCOHOL USE FEES	$ -	$ 4,670	$ 5,400	$ 5,000	$ 6,000	**$ 5,500**
	Subtotal	**$ 28,533**	**$ 61,828**	**$ 70,010**	**$ 62,000**	**$ 60,690**	**$ 63,700**
	UNCLASSIFIED REVENUE						
01-380-380100	POLICE FEE-EMPLOYMENT	$ -	$ -	$ 1,960	$ -	$ -	**$ -**
01-380-380220	INSURANCE REIMBURSEMENT	$ 199,203	$ 165,587	$ 207,976	$ 150,000	$ 193,160	**$ 175,000**
01-380-380250	RECYCLING REIMBURSEMENT	$ -	$ -	$ -	$ -	$ -	**$ -**
01-380-380999	MISCELLANEOUS REVENUE	$ 18,070	$ 29	$ -	$ 5,000	$ -	**$ 5,000**
	Subtotal	**$ 235,363**	**$ 183,706**	**$ 228,026**	**$ 173,000**	**$ 218,510**	**$ 180,000**
	SPECIAL ASSESSMENTS & LIENS						
01-392-392008	TRANSFERS FROM SEWER FUND	$ 250,000	$ 275,000	$ 350,000	$ 450,000	$ 450,000	**$ 450,000**
01-392-392035	TRANSFERS FROM LIQUID FUELS	$ 597,191	$ 666,553	$ 678,981	$ 838,201	$ 838,201	**$ 881,700**
01-392-392036	CAPITAL LEASE PROCEEDS	$ -	$ 152,938	$ -	$ -	$ -	**$ -**
01-392-392950	PRIOR YR GEN RESERVE	$ -	$ -	$ -	$ 622,853	$ 400,000	**$ 1,426,662**
	Subtotal	**$ 847,191**	**$ 1,094,491**	**$ 1,028,981**	**$ 1,911,054**	**$ 1,688,201**	**$ 2,758,362**
01-395-395100	REFUND PRIOR YR EXPENDITURES	$ 36,404	$ 14,922	$ 406	$ -	$ 630	**$ -**
	Subtotal	**$ 36,404**	**$ 14,922**	**$ 406**	**$ -**	**$ 630**	**$ -**
	TOTAL REVENUES	**$ 17,764,967**	**$ 18,436,651**	**$ 19,108,440**	**$ 18,711,845**	**$ 19,252,882**	**$ 19,997,016**
	ENDING FUND BALANCE	**$ 7,869,457**	**$ 9,031,771**	**$ 14,229,418**	**$ 13,606,565**	**$ 10,349,194**	**$ 8,922,532**

2017 ESTIMATED EXPENSE APPROPRIATIONS

ACCOUNT #	ACCOUNT DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 ESTIMATE	2017 BUDGET
	LEGISLATIVE						
01-400-113000	SALARIES-COMMISSIONERS	$ 39,010	$ 39,375	$ 39,375	$ 39,375	$ 39,375	**$ 39,375**
01-400-145000	SECRETARIAL SERVICE	$ 7,060	$ 6,975	$ 7,503	$ 10,000	$ 6,310	**$ 10,000**
01-400-156000	HEALTH/MEIT INSURANCE	$ 116,540	$ 83,192	$ 76,174	$ 75,000	$ 134,090	**$ 124,717**
01-400-156101	HEALTHCARE HRA ACCT	$ -	$ 6,842	$ 8,345	$ 11,250	$ 8,080	**$ 10,000**
01-400-157000	STD/LTD/LIFE	$ -	$ 1,143	$ 1,056	$ 1,100	$ 770	**$ 1,000**
01-400-161000	SOCIAL SECURITY	$ 1,877	$ 2,070	$ 1,670	$ 2,200	$ -	**$ 2,200**
01-400-161001	MEDICARE	$ 439	$ 484	$ 240	$ 500	$ -	**$ 500**
01-400-310000	PROFESSIONAL SERVICES	$ 7,009	$ 667	$ -	$ 3,300	$ -	**$ 2,500**
01-400-321000	TELEPHONE/INTERNET SERVICES	$ -	$ 3,601	$ 3,127	$ 3,300	$ 2,700	**$ 3,300**
01-400-420000	DUES/MEMBERSHIP	$ 6,126	$ 3,757	$ 3,723	$ 5,500	$ 1,720	**$ 3,500**
01-400-460000	MEETINGS & CONFERENCES	$ 10,543	$ 12,117	$ 13,562	$ 15,400	$ 12,390	**$ 15,400**
01-400-470000	GENERAL EXPENSE	$ 10,746	$ 3,126	$ 2,552	$ 5,000	$ 1,330	**$ 4,500**
	Subtotal	**$ 199,352**	**$ 163,350**	**$ 157,328**	**$ 171,925**	**$ 206,765**	**$ 216,992**
	EXECUTIVE						
01-401-121000	SALARY-MANAGER	$ 94,587	$ 92,836	$ 97,514	$ 101,652	$ 89,880	**$ 102,535**
01-401-140000	WAGES-CLERICAL	$ 96,474	$ 104,148	$ 91,501	$ 108,400	$ 68,860	**$ 111,110**
01-401-145000	SUSTAINABILITY/INTERN	$ -	$ -	$ 16,818	$ 25,000	$ 31,190	**$ 25,000**
01-401-156000	HEALTH/MEIT INSURANCE	$ 32,378	$ 31,163	$ 37,189	$ 1,500	$ 68,100	**$ 71,672**
01-401-156100	HEALTHCARE INS. BUY-BACK	$ -	$ 10,398	$ 10,519	$ 35,800	$ 12,820	**$ 15,000**
01-401-157000	STD/LTD/LIFE	$ -	$ 3,973	$ 3,787	$ 4,600	$ 3,410	**$ 4,000**
01-401-161000	SOCIAL SECURITY	$ 11,806	$ 13,123	$ 12,456	$ 12,775	$ -	**$ 13,090**
01-401-161001	MEDICARE	$ 2,761	$ 3,069	$ 1,612	$ 1,854	$ -	**$ 1,900**
01-401-162000	PA UNEMPLOYMENT COMP	$ 446	$ 474	$ 1,292	$ 1,600	$ -	**$ 1,640**
01-401-182001	LONGEVITY CLERICAL	$ 328	$ 340	$ 352	$ 364	$ 352	**$ 370**
01-401-210000	OFFICE SUPPLIES	$ 10,986	$ 8,684	$ 8,149	$ 10,000	$ 7,050	**$ 10,000**
01-401-231000	VEHICLE FUEL/GASOLINE	$ 1,112	$ 2,899	$ 913	$ 4,500	$ 350	**$ 2,500**
01-401-310000	PROFESSIONAL SERVICES	$ 26,257	$ 14,073	$ 960	$ 4,100	$ 630	**$ 4,000**
01-401-321002	CELLULAR PHONE	$ 605	$ 1,060	$ 1,125	$ 1,250	$ 1,070	**$ 1,250**
01-401-325000	POSTAGE	$ -	$ 1,165	$ 1,806	$ 1,000	$ 1,740	**$ 1,500**
01-401-342000	PRINTING	$ 403	$ 26	$ -	$ 600	$ -	**$ 500**
01-401-354000	WORKERS COMPENSATION	$ 1,187	$ 907	$ 867	$ 1,000	$ 990	**$ 1,000**
01-401-420000	DUES/MEMBERSHIP	$ 1,733	$ 2,572	$ 2,296	$ 3,100	$ 1,920	**$ 3,000**
01-401-451000	MAINTENANCE CONTRACTS	$ 13,659	$ 6,569	$ 8,293	$ 10,200	$ 19,250	**$ 18,500**
01-401-460000	MEETINGS & CONFERENCES	$ 914	$ 2,036	$ 4,006	$ 4,000	$ 3,230	**$ 5,000**
01-401-750000	CAPITAL PURCHASES	$ -	$ -	$ -	$ -	$ -	**$ -**
	Subtotal	**$ 295,637**	**$ 299,516**	**$ 301,456**	**$ 333,295**	**$ 310,842**	**$ 393,567**

ACCOUNT #	ACCOUNT DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 ESTIMATE	2017 BUDGET
	FINANCE						
01-402-122000	SALARY-FINANCE DIRECTOR	$ 43,755	$ 74,262	$ 62,954	$ 80,000	$ 73,070	**$ 82,800**
01-402-140000	WAGES-CLERICAL	$ 83,555	$ 86,409	$ 92,733	$ 91,300	$ 92,670	**$ 96,000**
01-402-156000	HEALTH/MEIT INSURANCE	$ 27,051	$ 25,717	$ 22,238	$ 38,000	$ 28,000	**$ 48,000**
01-402-156001	HEALTHCARE HRA ACCOUNT	$ 1,684	$ -	$ -	$ 4,000	$ -	**$ -**
01-402-156101	HEALTHCARE BUY BACK	$ -	$ 1,597	$ 3,394	$ 4,800	$ 360	**$ 2,600**
01-402-157000	STD/LTD/LIFE	$ -	$ 4,249	$ 12,263	$ 2,500	$ 1,570	**$ 2,800**
01-402-161000	SOCIAL SECURITY	$ 7,811	$ 10,237	$ 8,420	$ 10,621	$ -	**$ 10,939**
01-402-161001	MEDICARE	$ 1,827	$ 2,394	$ 1,164	$ 1,542	$ -	**$ 1,588**
01-402-162000	PA UNEMPLOYMENT COMP	$ 188	$ 278	$ 957	$ 500	$ 600	**$ 600**
01-402-182001	LONGEVITY CLERICAL	$ 224	$ 248	$ 272	$ 296	$ 272	**$ 310**
01-402-210000	OFFICE SUPPLIES	$ 3,860	$ 1,651	$ 4,171	$ 3,000	$ 2,600	**$ 3,500**
01-402-310000	PROFESSIONAL SERVICES	$ 12,265	$ 690	$ 7,800	$ 3,800	$ -	**$ 3,000**
01-402-311000	AUDITING SERVICES	$ 19,364	$ 19,945	$ 20,000	$ 25,600	$ 25,620	**$ 25,000**
01-402-325000	POSTAGE	$ -	$ 1,934	$ 1,772	$ 2,500	$ 1,810	**$ 2,500**
01-402-337000	AUTO EXPENSE	$ -	$ -	$ 1	$ 100	$ -	**$ -**
01-402-341000	PRINTING	$ -	$ -	$ -	$ 250	$ -	**$ -**
01-402-353000	TREASURERS' BOND	$ 8,898	$ 8,898	$ -	$ 9,700	$ 12,540	**$ 1,000**
01-402-354000	WORKERS COMPENSATION	$ 396	$ 701	$ 683	$ 800	$ 800	**$ 800**
01-402-384000	LEASE-MACHINERY&EQUIPMENT	$ -	$ 2,065	$ 1,893	$ 1,000	$ 1,940	**$ 2,100**
01-402-420000	DUES/MEMBERSHIP	$ 225	$ 125	$ 150	$ 400	$ -	**$ 400**
01-402-451000	MAINTENANCE CONTRACTS	$ 230	$ -	$ 350	$ 350	$ -	**$ 350**
01-402-460000	MEETINGS & CONFERENCES	$ 1,067	$ 1,733	$ 2,389	$ 2,600	$ 2,800	**$ 4,000**
01-402-475000	BANKING/SERVICE CHARGES	$ 358	$ 4,310	$ -	$ 1,000	$ -	**$ -**
01-402-750000	CAPITAL PURCHASES	$ -	$ -	$ -	$ -	$ -	**$ -**
	Subtotal	**$ 212,759**	**$ 247,444**	**$ 243,602**	**$ 284,658**	**$ 244,652**	**$ 288,287**
	TAX COLLECTION						
01-403-114000	COMMISSION-TREASURER	$ 5,000	$ 9,957	$ 9,780	$ 10,000	$ 9,130	**$ 10,000**
01-403-161000	FICA Match	$ 310	$ 620	$ 551	$ 660	$ -	**$ 660**
01-403-161001	MED Match	$ 72	$ 145	$ 67	$ 150	$ -	**$ 150**
01-403-162000	PAUC Match	$ 4	$ -	$ -	$ 200	$ -	**$ 200**
01-403-311000	AUDITING SERVICES	$ 545	$ 872	$ 850	$ 1,050	$ 1,090	**$ 1,100**
01-403-316000	COMMISSION/JORDAN TAX	$ 12,301	$ 13,760	$ 18,583	$ 15,000	$ 31,710	**$ 31,000**
01-403-316100	JORDAN/REIMBURSEABLES	$ -	$ 230	$ 12,362	$ 13,000	$ -	**$ -**
01-403-317000	COMMISSION/KEYSTONE COLLECTIONS	$ 60,148	$ 76,195	$ 33,145	$ 73,000	$ -	**$ 74,000**
01-403-317100	EIT/LST COLLECTION EXPENSES	$ 5,584	$ 2,890	$ 892	$ 7,700	$ -	**$ 7,700**
01-403-318000	COMMISSION/NHSD	$ 47,611	$ 43,166	$ 42,479	$ 40,800	$ 38,650	**$ 42,000**
01-403-353000	BOND	$ -	$ 1,844	$ 1,847	$ 2,000	$ 2,230	**$ 2,200**
01-403-400000	FILING FEES/APPRAISAL FEES	$ 18,329	$ 29,339	$ 11,011	$ 35,000	$ 5,670	**$ 28,500**
01-403-470000	WARRANT OF COLLECTION	$ -	$ 24,409	$ 24,397	$ 25,000	$ 24,400	**$ 25,000**
	Subtotal	**$ 149,905**	**$ 203,426**	**$ 155,963**	**$ 223,560**	**$ 112,880**	**$ 222,510**

ACCOUNT #	ACCOUNT DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 ESTIMATE	2017 BUDGET
	LEGAL SERVICES						
01-404-314000	LEGAL SERVICES	$ 111,662	$ 112,569	$ 119,391	$ 100,000	$ 89,600	**$ 100,000**
01-404-316000	SPECIAL LABOR COUNSEL	$ 3,000	$ 1,755	$ 11,882	$ 6,500	$ 20,000	**$ 12,500**
01-404-341000	LEGAL ADVERTISING	$ 8,955	$ 7,988	$ 16,859	$ 12,500	$ 11,180	**$ 13,000**
01-404-343000	CODIFICATION	$ -	$ -	$ -	$ 3,000	$ -	**$ 3,000**
01-404-540000	CIVIL SERVICE/LEGAL	$ -	$ -	$ -	$ 3,000	$ -	**$ 3,000**
	Subtotal	**$ 123,617**	**$ 122,312**	**$ 148,132**	**$ 125,000**	**$ 120,780**	**$ 131,500**
	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	$ -	$ 3,500	$ -	**$ -**
01-407-325000	INTERNET SERVICES	$ -	$ 2,345	$ 2,708	$ 2,500	$ 860	**$ 2,500**
01-407-451000	MAINTENANCE CONTRACTS	$ 36,368	$ 26,568	$ 23,504	$ 15,000	$ 23,920	**$ 24,000**
01-407-453000	WEB DESIGN/MAINTENANCE	$ -	$ 2,245	$ 1,870	$ 5,100	$ -	**$ 2,500**
01-407-454000	GENERAL HARDWARE	$ -	$ 3,437	$ 4,535	$ 5,600	$ 500	**$ 6,000**
01-407-455000	GENERAL SOFTWARE/LICENSES	$ -	$ 2,963	$ 5,164	$ 3,900	$ 650	**$ 12,000**
01-407-461000	MEETINGS/CONFERENCES	$ -	$ -	$ -	$ 100	$ -	**$ -**
01-407-750000	CAPITAL PURCHASES	$ 16,604	$ 4,142	$ 4,513	$ 6,000	$ -	**$ 5,000**
	Subtotal	**$ 53,241**	**$ 42,350**	**$ 42,294**	**$ 119,090**	**$ 25,930**	**$ 52,000**
	ENGINEERING						
01-408-310000	PROFESSIONAL SERVICES	$ 127,982	$ 171,578	$ 54,432	$ 60,000	$ 66,210	**$ 65,000**
01-408-310100	ENG.-STORM WATER MGMT	$ -	$ -	$ 25,361	$ 85,000	$ 24,220	**$ 85,000**
01-408-310200	ENGINEERING - TRAFFIC	$ -	$ -	$ 6,204	$ 10,000	$ 5,140	**$ 10,000**
01-408-311000	REIMBURSEABLE ENGINEERING FEES	$ 41,830	$ 69,474	$ 86,899	$ 50,000	$ 4,480	**$ -**
	Subtotal	**$ 169,812**	**$ 241,051**	**$ 172,896**	**$ 205,000**	**$ 100,050**	**$ 160,000**
	BUILDINGS						
01-409-236000	HOUSEHOLD SUPPLIES	$ 6,605	$ 3,883	$ 5,433	$ 6,200	$ 3,990	**$ 5,500**
01-409-250000	REPAIR & MAINTENANCE SUPPLIES	$ 5,545	$ 11,273	$ 7,260	$ 15,400	$ 8,620	**$ 12,000**
01-409-321000	TELEPHONE	$ -	$ 5,985	$ 5,171	$ 6,200	$ 4,990	**$ 5,800**
01-409-361000	ELECTRICITY	$ 50,251	$ 66,405	$ 44,989	$ 80,000	$ 20,710	**$ 60,000**
01-409-362000	GAS/HEATING	$ 12,387	$ 15,133	$ 8,342	$ 22,000	$ 2,480	**$ 15,000**
01-409-364000	SEWAGE	$ 256	$ -	$ -	$ -	$ -	**$ -**
01-409-366000	WATER	$ 1,864	$ 1,728	$ 2,005	$ 4,000	$ 1,460	**$ 3,500**
01-409-370000	REPAIR/MAINT SERVICES	$ 40,363	$ 16,652	$ 7,747	$ 20,000	$ 65,700	**$ 50,000**
01-409-375000	REPAIR/MAINT ELEVATOR	$ 2,220	$ 2,155	$ 3,373	$ 2,800	$ 2,040	**$ 2,800**
01-409-450000	CONTRACTED SERVICES	$ 59,504	$ 47,255	$ 61,513	$ 51,000	$ 49,790	**$ 55,000**
01-409-750000	CAPITAL PURCHASES	$ -	$ 45,648	$ 2,564	$ 25,000	$ -	**$ 40,000**
	Subtotal	**$ 178,994**	**$ 216,117**	**$ 148,397**	**$ 232,600**	**$ 159,780**	**$ 249,600**

ACCOUNT #	ACCOUNT DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 ESTIMATE	2017 BUDGET
	POLICE						
01-410-122000	CHIEF OF POLICE	$ 110,071	$ 111,140	$ 104,200	$ 114,473	$ 117,790	**$ 120,269**
01-410-130000	SALARY-LIEUTENANTS	$ 198,646	$ 202,258	$ 270,249	$ 213,300	$ 138,330	**$ 218,670**
01-410-130001	SALARY-SERGEANTS	$ 636,448	$ 632,660	$ 725,369	$ 679,800	$ 595,440	**$ 694,222**
01-410-130002	SALARY-POLICE OFFICERS	$ 2,528,420	$ 2,647,540	$ 2,858,092	$ 3,000,000	$ 2,349,960	**$ 3,027,175**
01-410-140000	WAGES-CLERICAL	$ 82,597	$ 85,343	$ 89,795	$ 90,900	$ 82,770	**$ 92,643**
01-410-156000	HEALTH/MEIT INSURANCE	$ 935,489	$ 733,542	$ 765,417	$ 825,000	$ 1,349,530	**$ 915,750**
01-410-156100	HEALTHCARE BUY-BACK	$ -	$ 5,199	$ 5,259	$ 10,600	$ 6,410	**$ 11,766**
01-410-156101	HEALTHCARE HRA	$ -	$ 66,126	$ 63,102	$ 75,000	$ 65,690	**$ 75,000**
01-410-157000	STD/LTD/LIFE	$ -	$ 113,053	$ 103,565	$ 103,500	$ 94,140	**$ 106,100**
01-410-161000	SOCIAL SECURITY	$ 15,493	$ 5,580	$ 26,933	$ 33,000	$ 33,000	**$ 34,000**
01-410-161001	MEDICARE	$ 60,232	$ 60,231	$ 27,765	$ 35,000	$ 35,000	**$ 36,000**
01-410-162000	PA UNEMPLOYMENT COMP	$ 5,862	$ 6,229	$ 12,701	$ 9,100	$ 9,100	**$ 9,400**
01-410-181000	EDUCATION INCENTIVE	$ 9,000	$ 9,400	$ 9,400	$ 11,800	$ 11,750	**$ 9,400**
01-410-182000	LONGEVITY	$ 80,495	$ 87,740	$ 92,620	$ 98,959	$ 10,140	**$ 104,248**
01-410-182001	LONGEVITY CLERICAL	$ 100	$ 212	$ 236	$ 260	$ 260	**$ 284**
01-410-183000	OVERTIME/POLICE	$ 76,873	$ 63,547	$ 56,978	$ 100,000	$ 72,160	**$ 100,000**
01-410-183007	OVERTIME/TASKFORCE	$ 38,541	$ 64,334	$ 94,697	$ 50,000	$ 78,550	**$ 77,760**
01-410-184000	OFFICER IN CHARGE	$ 6,705	$ 6,739	$ 6,398	$ 8,000	$ 5,290	**$ 8,200**
01-410-185000	POLICE EXTRA DETIAL	$ 159,343	$ 159,289	$ 295,427	$ 160,000	$ 197,150	**$ 200,000**
01-410-187000	COURT TIME	$ 104,571	$ 108,173	$ 94,725	$ 120,000	$ 88,190	**$ 100,000**
01-410-191000	UNIFORM ALLOW/POLICE	$ 28,700	$ 30,100	$ 30,100	$ 37,800	$ 45,000	**$ 38,700**
01-410-200000	NEW UNIFORMS/POLICE	$ 4,455	$ 1,767	$ -	$ 9,000	$ 8,510	**$ 5,000**
01-410-200010	PHOTO LAB SUPPLIES	$ 3,207	$ 2,626	$ 2,878	$ 3,000	$ 290	**$ 3,000**
01-410-200011	TRAFFIC SUPPLIES	$ 848	$ 2,458	$ 2,095	$ 6,000	$ 3,330	**$ 7,500**
01-410-200012	DETECTIVE SUPPLIES	$ 2,969	$ 3,036	$ 2,958	$ 3,000	$ 1,660	**$ 3,000**
01-410-200013	EVIDENCE ROOM	$ 2,308	$ 1,941	$ 1,926	$ 2,500	$ 880	**$ 2,500**
01-410-210000	OFFICE SUPPLIES	$ 11,157	$ 9,271	$ 10,930	$ 10,000	$ 9,650	**$ 10,250**
01-410-231000	VEHICLE FUEL/GASOLINE	$ 91,318	$ 81,349	$ 49,826	$ 80,000	$ 30,230	**$ 63,000**
01-410-231001	VEHICLE FUEL/GAS FIRE POLICE	$ 1,812	$ 1,739	$ 999	$ 1,800	$ 610	**$ 1,800**
01-410-238004	UNIFORM REPLACE/POLICE	$ 763	$ 284	$ 122	$ 1,000	$ 840	**$ 1,000**
01-410-242001	OPER SUPPLY/SPEC PROGRAM	$ 9,696	$ 9,029	$ 8,017	$ 10,000	$ 6,430	**$ 10,000**
01-410-251000	VEHICLE PARTS	$ 34,486	$ 26,285	$ 26,267	$ 30,000	$ 23,800	**$ 30,750**
01-410-251001	TIRES	$ 11,492	$ 9,391	$ 11,334	$ 10,000	$ 7,440	**$ 10,250**
01-410-261000	AMMUNITION	$ 18,928	$ 19,648	$ 13,873	$ 20,000	$ 20,620	**$ 20,500**
01-410-31000	Professional Services	$ 1,600	$ -	$ -	$ 1,800	$ -	**$ 1,000**
01-410-317000	CIVIL SERVICE/MEDICAL	$ -	$ 300	$ -	$ 8,000	$ 490	**$ 2,500**
01-410-317100	CIVIL SERVICE/GENERAL	$ -	$ -	$ 5,035	$ 10,000	$ 20,670	**$ 16,000**
01-410-319000	K-9 CORPS	$ 2,819	$ 3,265.50	$ 3,089	$ 3,500	$ 4,020	**$ 5,000**
01-410-321000	TELEPHONE	$ 17,084	$ 10,018.16	$ 10,249	$ 12,000	$ 8,370	**$ 12,000**
01-410-321002	CELLULAR PHONE	$ 3,048	$ 2,882.37	$ 3,063	$ 3,000	$ 2,150	**$ 3,000**
01-410-321003	CELL PHONE-SCHOOL GUARDS	$ 607	$ 688.16	$ 373	$ 1,200	$ 350	**$ 1,200**
01-410-323000	VOICE GRADE TRANSM SERV	$ 2,514	$ 2,637.28	$ 2,745	$ 2,500	$ 2,790	**$ 2,560**
01-410-325000	POSTAGE	$ 620	$ 557.58	$ 452	$ 600	$ 430	**$ 600**
01-410-337000	MILEAGE/PARKING	$ 3,070	$ 2,989.40	$ 2,750	$ 3,000	$ 1,680	**$ 3,000**
01-410-354000	WORKERS COMPENSATION	$ 207,602	$ 205,479.87	$ 179,731	$ 217,600	$ 195,980	**$ 217,600**
01-410-420000	DUES/MEMBERSHIP	$ 3,165	$ 2,763.05	$ 2,893	$ 3,000	$ 2,100	**$ 3,080**
01-410-450002	RADIO EQUIPMENT MAINT	$ 14,605	$ 11,125.96	$ 11,713	$ 15,000	$ 11,680	**$ 15,000**
01-410-450004	ANIMAL CONTROL	$ 10,445	$ 12,355.00	$ 13,555	$ 15,000	$ 10,170	**$ 15,000**
01-410-451000	MAINTENANCE CONTRACTS	$ 12,251	$ 15,191.90	$ 14,486	$ 15,000	$ 12,150	**$ 15,380**
01-410-451001	MAINT CONTRACTS/VEHICLE	$ 8,853	$ 9,437.12	$ 9,422	$ 10,000	$ 2,130	**$ 10,250**
01-410-451002	INFORMATION SYSTEM MAINT	$ 41,863	$ 49,122.99	$ 54,503	$ 58,000	$ 58,160	**$ 65,000**
01-410-460000	MEETINGS & CONFERENCES	$ 1,746	$ 2,473.58	$ 2,362	$ 2,500	$ 1,380	**$ 2,560**
01-410-461000	TRAINING	$ 9,248	$ 11,578.20	$ 12,491	$ 15,000	$ 14,850	**$ 15,380**
01-410-461001	TRAINING HOSTED	$ 9,248	$ -	$ -	$ 100	$ 220	**$ 250**
01-410-530001	CONTRIB/FIRE POLICE	$ 35,000	$ 35,000.00	$ 35,600	$ 36,600	$ 36,600	**$ 37,520**
01-410-530002	CONTRIB/FIRE POLICE UTIL	$ 3,235	$ 4,517.09	$ 4,095	$ 5,500	$ 3,760	**$ 4,000**
01-410-740000	VEHICLE PURCHASES Existing	$ 84,114	$ 49,947.73	$ 65,696	$ 78,609	$ 98,750	**$ 109,068**
01-410-740001	VEHICLE PURCHASES New	$ 63,399	$ 70,850	$ 90,649	$ 95,129	$ 101,750	**$ 128,464**
01-410-750000	CAPITAL PURCHASES	$ 40,289	$ 212,013	$ 81,985	$ -	$ -	**$ -**
	Subtotal	**$ 5,847,448**	**$ 6,082,453**	**$ 6,471,190**	**$ 6,575,430**	**$ 6,090,570**	**$ 6,833,549**

ACCOUNT #	ACCOUNT DESCRIPTION	2013	2014	2015	2016	2016	2017
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	BUDGET
	Public Safety - Fire						
01-411-122000	SALARY-FIRE MARSHALL	$ 16,500	$ 16,890	$ 17,703	$ 17,860	$ 16,310	**$ 18,305**
01-411-161000	SOCIAL SECURITY	$ 1,023	$ 1,054	$ 960	$ 1,146	$ -	**$ 1,170**
01-411-161001	MEDICARE	$ 239	$ 246	$ 117	$ 268	$ -	**$ 270**
01-411-162000	PA UNEMPLOYMENT COMP	$ 13	$ 13	$ 183	$ 198	$ -	**$ 200**
01-411-231000	VEHICLE FUEL/GASOLINE	$ 1,258	$ 1,086	$ 698	$ 7,000	$ 6,500	**$ 7,000**
01-411-232000	VEHICLE FUEL/DIESEL-VFD	$ 25,135	$ 23,054	$ 12,634	$ 18,000	$ 9,480	**$ 18,000**
01-411-240000	OPERATING SUPPLIES	$ 363	$ 1,010	$ 681	$ 2,500	$ 60	**$ 2,500**
01-411-242002	OPER SUPPLY/FIRE PREVENT	$ 149	$ -	$ 159	$ 1,000	$ -	**$ 1,000**
01-411-242004	OPER SUPPLY/DEP F.MARSHA	$ -	$ -	$ 1,230	$ 1,000	$ 90	**$ 1,000**
01-411-251000	VEHICLE MAINT/FM	$ 446	$ 744	$ 1,375	$ 750	$ 480	**$ 750**
01-411-321002	CELLULAR PHONE	$ -	$ 270	$ 251	$ 800	$ 210	**$ 400**
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	$ 46,211	$ 40,000	$ 57,720	**$ 40,000**
01-411-363000	HYDRANT SERVICE	$ 190,840	$ 152,698	$ 193,653	$ 160,000	$ 172,700	**$ 180,350**
01-411-374001	MAINT/EMER GENERATORS	$ -	$ -	$ -	$ 100	$ -	**$ 100**
01-411-420000	DUES/MEMBERSHIP	$ 2,735	$ 405	$ 1,636	$ 2,000	$ 1,630	**$ 2,000**
01-411-461000	TRAINING	$ -	$ -	$ 439	$ 550	$ -	**$ 550**
01-411-530000	CONTRIBUTION/VOL FIRE DEPT	$ 519,000	$ 535,000	$ 543,000	$ 551,000	$ 543,000	**$ 559,000**
01-411-530005	CONTRIB/ROSS-WESTVIEW	$ 62,000	$ 62,000	$ 62,000	$ 62,000	$ 62,000	**$ 62,000**
01-411-530006	VOLUNTEER FIRE RELIEF ACT 205	$ 220,910	$ -	$ 210,986	$ 220,000	$ 210,985	**$ 220,000**
01-411-750000	CAPITAL PURCHASES	$ -	$ 26,883	$ -	$ -	$ -	**$ -**
	Subtotal	**$ 1,084,680**	**$ 1,075,040**	**$ 1,093,915**	**$ 1,087,421**	**$ 1,081,165**	**$ 1,115,845**

ACCOUNT #	ACCOUNT DESCRIPTION	2013	2014	2015	2016	2016	2017
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	BUDGET
	SCHOOL CROSSING GUARDS						
01-419-140003	WAGES - SCHOOL CROSSING GUARDS	$ -	$ 170,113	$ 185,101	$ 190,000	$ 180,000	**$ 194,000**
01-419-157000	STD/LTD/LIFE	$ -	$ 2,535	$ 2,599	$ 2,500	$ 1,680	**$ 2,560**
01-419-161000	SOCIAL SECURITY	$ -	$ 10,854	$ 9,198	$ 11,780	$ -	**$ 12,070**
01-419-161001	MEDICARE	$ -	$ 2,539	$ 1,495	$ 2,755	$ -	**$ 2,820**
01-419-162000	PA UMEMPLOYMENT COMP.	$ -	$ 1,794	$ 2,349	$ 3,085	$ -	**$ 3,160**
01-419-191002	UNIFORM ALLOW/SCHOOL GUARDS	$ -	$ 3,850	$ 4,050	$ 4,050	$ 8,810	**$ 5,700**
01-419-238001	UNIFORM REPLACE/SCHOOL GUARDS	$ -	$ 1,291	$ 1,009	$ 2,000	$ 730	**$ 2,050**
01-419-354000	WORKER'S COMP	$ -	$ 11,007	$ 10,187	$ 14,500	$ 14,000	**$ 14,860**
	Subtotal	**$ -**	**$ 203,982**	**$ 215,988**	**$ 230,670**	**$ 205,220**	**$ 237,220**
	REFUSE/RECYCLING						
01-427-450000	CONTRACTED SERVICES-SOLID	$ -	$ 13,008	$ -	$ 14,000	$ 8,510	**$ 12,000**
01-427-750000	MINOR PURCHASES	$ -	$ 139	$ -	$ -	$ -	**$ -**
	Subtotal	**$ -**	**$ 13,147**	**$ -**	**$ 14,000**	**$ 8,510**	**$ 12,000**

ACCOUNT #	ACCOUNT DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 ESTIMATE	2017 BUDGET
	BUILDING AND CODES						
01-413-122000	SALARY-BUILDING CODE OFFICIAL	$ 58,748	$ 59,962	$ 50,907	$ 70,000	$ 63,940	**$ 71,400**
01-413-130003	SALARY - BUILDING INSPECTOR	$ 59,568	$ -	$ -	$ -	$ -	**$ -**
01-413-130004	CODE OFFICER	$ 18,480	$ 17,892	$ 144	$ -	$ 9,540	**$ 18,000**
01-413-140000	WAGES-CLERICAL	$ 41,039	$ 40,043	$ 48,305	$ 47,340	$ 45,090	**$ 48,500**
01-413-140006	WAGES-SUMMER	$ 4,755	$ 4,615	$ 3,970	$ 4,920	$ 960	**$ 4,000**
01-413-156000	HEALTH/MEIT INSURANCE	$ 32,177	$ 19,750	$ 29,776	$ 19,000	$ 38,240	**$ 42,000**
01-413-156100	HEALTHCARE BUY-BACK	$ -	$ 4,560	$ 4,332	$ 8,500	$ 5,290	**$ 5,000**
01-413-156101	HEALTHCARFE HRA	$ -	$ 2,031	$ 1,878	$ 1,500	$ 1,790	**$ 1,800**
01-413-157000	STD/LTD/LIFE	$ -	$ 1,840	$ 2,023	$ 1,580	$ 1,940	**$ 2,000**
01-413-161000	SOCIAL SECURITY	$ 11,644	$ 7,939	$ 5,582	$ 8,200	$ 8,200	**$ 8,500**
01-413-161001	MEDICARE	$ 2,723	$ 1,857	$ 776	$ 1,800	$ 1,800	**$ 2,000**
01-413-162000	PA UNEMPLOYMENT COMP	$ 411	$ 563	$ 430	$ 770	$ 770	**$ 800**
01-413-182001	LONGEVITY CLERICAL	$ 220	$ 232	$ 244	$ 256	$ 244	**$ 260**
01-413-231000	VEHICLE FUEL/GASOLINE	$ 2,877	$ 1,681	$ 556	$ 3,000	$ 960	**$ 2,500**
01-413-231100	VEHICLE MAINTENANCE	$ -	$ 1,591	$ -	$ 2,500	$ 1,250	**$ 2,500**
01-413-240000	OPERATING SUPPLIES	$ 4,420	$ 1,897	$ 4,448	$ 4,500	$ 7,620	**$ 5,500**
01-413-240001	LIENABLE ITEMS	$ 2,218	$ 3,763	$ 3,225	$ 4,000	$ -	**$ 3,000**
01-413-242002	DEMOLITION/BLIGHT PROPERTIES	$ -	$ -	$ -	$ 10,000	$ -	**$ 25,000**
01-413-242006	REFERENCE & CODE BOOKS	$ 1,865	$ 2,209	$ 1,291	$ 3,000	$ 3,040	**$ 3,000**
01-413-310000	PROF SERVICES/APPEALS	$ -	$ 1,150	$ 134,657	$ 6,000	$ 264,170	**$ 100,000**
01-413-310001	THIRD PARTY FEES (80%)	$ 72,198	$ 78,039	$ 31,615	$ 63,550	$ 124,530	**$ 120,000**
01-413-321002	CELLULAR PHONE	$ 1,260	$ 840	$ 715	$ 840	$ 1,150	**$ 1,300**
01-413-325000	POSTAGE	$ 2,514	$ 2,587	$ 2,282	$ 3,080	$ 2,490	**$ 3,000**
01-413-342000	PRINTING	$ 18	$ -	$ -	$ 500	$ -	**$ 500**
01-413-354000	WORKERS COMPENSATION	$ 1,336	$ 785	$ 628	$ 730	$ 680	**$ 750**
01-413-384000	LEASE-MACHINERY&EQUIPMENT	$ -	$ 848	$ 1,490	$ 2,000	$ 1,990	**$ 2,000**
01-413-420000	DUES/MEMBERSHIP	$ 874	$ 1,219	$ 859	$ 1,030	$ -	**$ 1,000**
01-413-451000	MAINTENANCE CONTRACTS	$ 5,066	$ 8,057	$ 7,833	$ 7,210	$ 3,950	**$ 6,200**
01-413-460000	MEETINGS AND CONFERENCES	$ 769	$ 965	$ 253	$ 2,500	$ -	**$ 2,500**
01-413-750000	CAPITAL PURCHASES	$ 3,390	$ 22,632	$ 627	$ -	$ 930	**$ -**
	Subtotal	**$ 328,570**	**$ 289,547**	**$ 338,848**	**$ 278,306**	**$ 590,564**	**$ 483,010**
	PLANNING & ZONING						
01-414-115000	DIRECTOR OF COMMUNITY DEVELOPMENT	$ -	$ 18,467	$ 59,037	$ 65,000	$ 59,380	**$ 71,500**
01-414-116000	SALARY - ZHB/PLANNING COMMITTEE	$ 8,350	$ 8,460	$ 8,580	$ 8,500	$ 7,910	**$ 8,500**
01-414-145001	SECRETARIAL SERVICE/ZHB	$ 3,165	$ 2,397	$ 3,001	$ 8,610	$ 2,510	**$ 6,000**
01-414-145002	SECRETARIAL SEVICE/PLANNING	$ -	$ 200	$ 512	$ 3,900	$ 150	**$ 2,200**
01-414-156000	HEALTH/MEIT INSURANCE	$ -	$ -	$ -	$ 19,000	$ 18,330	**$ 20,346**
01-414-156101	HEALTHCARE HRA	$ -	$ 20	$ 532	$ 2,000	$ 980	**$ 1,800**
01-414-157000	STD;TD;OFE	$ -	$ -	$ -	$ 830	$ 830	**$ 850**
01-414-161000	SOCIAL SECURITY	$ 566	$ 1,704	$ 3,564	$ 3,970	$ 3,970	**$ 4,100**
01-414-161001	MEDICARE	$ 133	$ 399	$ 422	$ 930	$ 930	**$ 950**
01-414-162000	PAUC MATCH	$ 2	$ 15	$ 213	$ 1,370	$ 1,370	**$ 1,450**
01-414-314001	LEGAL SERVICES	$ 8,229	$ 14,454	$ 30,173	$ 16,000	$ 56,100	**$ 27,500**
01-414-314002	CELL PHONE	$ -	$ -	$ -	$ 400	$ 400	**$ 425**
01-414-341000	LEGAL ADVERTISING	$ 2,966	$ 2,592	$ 3,510	$ 3,900	$ 2,740	**$ 3,750**
01-414-342000	PRINTING	$ 972	$ 421	$ 78	$ 500	$ -	**$ 500**
01-414-460000	MEETINGS AND CONFERENCES	$ -	$ 215	$ 640	$ 2,560	$ 90	**$ 2,000**
	Subtotal	**$ 24,383**	**$ 49,343**	**$ 110,261**	**$ 137,470**	**$ 155,690**	**$ 151,871**
	EMERGENCY MANAGEMENT						
01-415-240000	OPERATING SUPPLIES	$ -	$ 551	$ -	$ 1,750	$ -	**$ 1,500**
01-415-321002	CELLULAR PHONE	$ 1,656	$ 1,568	$ 863	$ 2,000	$ 660	**$ 1,600**
	Subtotal	**$ 1,656**	**$ 2,119**	**$ 863**	**$ 3,750**	**$ 660**	**$ 3,100**

ACCOUNT #	ACCOUNT DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 ESTIMATE	2017 BUDGET
	PUBLIC WORKS -GENERAL						
01-430-122000	SALARY-SUPERINTENDENT	$ 73,780	$ 75,500	$ 81,119	$ 79,710	$ 73,450	**$ 83,695**
01-430-122001	SALARY-ASST SUPERINTENDENT	$ 57,951	$ 63,890	$ 67,979	$ 67,040	$ 61,910	**$ 69,052**
01-430-140000	WAGES-CLERICAL	$ 41,039	$ 42,495	$ 45,343	$ 44,900	$ 41,290	**$ 46,000**
01-430-140001	WAGES-ROAD CREW	$ 1,240,402	$ 1,197,013	$ 1,296,075	$ 1,200,000	$ 1,183,690	**$ 1,230,000**
01-430-140006	WAGES-SUMMER	$ 28,260	$ 24,381	$ 20,813	$ 39,900	$ 37,240	**$ 40,900**
01-430-156000	HEALTH/MEIT INSURANCE	$ 489,925	$ 362,331	$ 379,364	$ 420,000	$ 605,340	**$ 670,000**
01-430-156100	HEALTHCARE BUY-BACK	$ -	$ 10,398	$ 15,646	$ 20,000	$ 12,820	**$ 18,000**
01-430-156101	HEALTHCARE HRA	$ -	$ 34,553	$ 38,433	$ 60,000	$ 31,170	**$ 40,000**
01-430-157000	STD/LTD/LIFE	$ -	$ 29,108	$ 27,596	$ 31,500	$ 25,840	**$ 30,000**
01-430-161000	SOCIAL SECURITY	$ 96,112	$ 92,892	$ 87,628	$ 104,500	$ 104,500	**$ 107,500**
01-430-161001	MEDICARE	$ 22,478	$ 21,725	$ 11,197	$ 24,400	$ 24,400	**$ 25,100**
01-430-162000	PA UNEMPLOYMENT COMP	$ 2,928	$ 3,855	$ 7,710	$ 5,900	$ 5,900	**$ 6,150**
01-430-182000	LONGEVITY	$ 5,465	$ 5,184	$ 5,585	$ 5,500	$ 5,500	**$ 6,100**
01-430-182001	LONGEVITY CLERICAL	$ 352	$ 364	$ -	$ 388	$ -	**$ 400**
01-430-183000	OVERTIME/ROAD CREW	$ 113,714	$ 85,729	$ 86,148	$ 94,000	$ 79,930	**$ 90,000**
01-430-188000	MEAL MONEY	$ 5,365	$ 4,494	$ 3,927	$ 6,000	$ 3,900	**$ 5,000**
01-430-210000	OFFICE SUPPLIES	$ 1,277	$ 1,807	$ 1,370	$ 2,250	$ 550	**$ 2,000**
01-430-236000	HOUSEHOLD SUPPLIES	$ 3,566	$ 3,573	$ 2,506	$ 5,250	$ 3,760	**$ 4,750**
01-430-236001	SAFETY EQUIPMENT/FIRST AID	$ 2,841	$ 5,605	$ 3,110	$ 4,250	$ 6,360	**$ 6,000**
01-430-238000	UNIFORM RENTAL	$ 7,713	$ 7,187	$ 8,982	$ 7,700	$ 5,610	**$ 7,900**
01-430-250000	REPAIR & MAINT SUPPLIES	$ 1,422	$ 3,021	$ 2,157	$ 1,500	$ 8,370	**$ 2,500**
01-430-260000	SMALL TOOLS	$ 1,354	$ 2,830	$ 2,285	$ 7,000	$ 4,090	**$ 2,500**
01-430-310000	PROFESSIONAL SVCS- PW FACILITY	$ -	$ -	$ -	$ -	$ 71,500	**$ -**
01-430-321000	TELEPHONE	$ 1,284	$ 184	$ 418	$ 2,500	$ 430	**$ 500**
01-430-321002	CELLULAR PHONE	$ 2,231	$ 2,452	$ 2,585	$ 2,500	$ 4,000	**$ 4,000**
01-430-321003	ANSWERING SERVICE CALLS	$ 1,155	$ 1,339	$ 1,563	$ 1,600	$ 1,640	**$ 1,700**
01-430-327000	RADIO EQUIPMENT MAINT	$ 7,183	$ 6,056	$ 5,587	$ 7,500	$ 1,110	**$ 6,500**
01-430-354000	WORKERS COMPENSATION	$ 85,466	$ 107,091	$ 99,790	$ 122,000	$ 112,650	**$ 120,000**
01-430-361000	ELECTRICITY	$ 11,673	$ 9,768	$ 6,044	$ 11,500	$ 5,530	**$ 11,500**
01-430-362000	GAS/HEATING	$ 12,346	$ 18,950	$ 12,431	$ 18,000	$ 7,490	**$ 18,000**
01-430-364000	SEWAGE	$ 301	$ -	$ -	$ 2,000	$ -	**$ -**
01-430-366000	WATER	$ 2,754	$ 2,659	$ 2,598	$ 2,500	$ 3,450	**$ 4,000**
01-430-370000	REPAIR/MAINT SERVICES	$ 2,646	$ 2,682	$ 14,854	$ 10,000	$ 12,690	**$ 11,000**
01-430-384000	EQUIPMENT RENTAL	$ 4,575	$ 6,271	$ 2,496	$ 4,000	$ 9,220	**$ 6,000**
01-430-450000	CONTRACTED SERVICES	$ 3,810	$ 2,667	$ 4,773	$ 10,000	$ 5,580	**$ 5,000**
01-430-450006	PA ONE CALL SYSTEM	$ 2,445	$ 2,208	$ 2,952	$ 3,350	$ 2,480	**$ 3,000**
01-430-451000	MAINTENANCE CONTRACTS	$ 3,654	$ 3,115	$ 3,281	$ 3,600	$ 2,750	**$ 3,600**
01-430-460000	MEETINGS AND CONFERENCES	$ 3,430	$ 1,246	$ 1,949	$ 2,300	$ 2,200	**$ 2,400**
01-430-480000	RECYCLE BINS/LEAF BAGS/COMPOS	$ 15,964	$ 8,836	$ 4,182	$ -	$ -	**$ -**
01-430-480000	CAPITAL PURCH - EXISTING	$ 96,930	$ 8,836	$ 4,182	$ 155,036	$ 155,036	**$ 210,366**
01-430-750000	CAPITAL PURCH - NEW LEASES	$ 84,994	$ 39,383	$ 45,280	$ 110,000	$ 110,000	**$ 77,000**
	Subtotal	**$ 2,538,785**	**$ 2,301,680**	**$ 2,409,937**	**$ 2,700,074**	**$ 2,833,376**	**$ 2,978,113**
	PUBLIC WORKS - ROAD MAINT						
01-431-250000	REPAIR & MAINT SUPPLIES	$ 1,350	$ 4,377	$ 1,074	$ 5,500	$ 630	**$ 3,000**
01-431-252000	ASPHALT	$ 18,538	$ 35,475	$ 54,744	$ 27,500	$ 35,200	**$ 32,500**
01-431-252001	COLD PATCH	$ 1,300	$ 3,453	$ 4,234	$ 3,500	$ 1,440	**$ 3,500**
01-431-370000	REPAIRS/MAINTENANCE-ALLEYS	$ -	$ -	$ -	$ -	$ -	**$ -**
01-431-750000	CAPITAL PURCH-ROAD PAVING	$ 127,690	$ -	$ -	$ -	$ -	**$ -**
	Subtotal	**$ 148,878**	**$ 43,305**	**$ 60,052**	**$ 36,500**	**$ 37,270**	**$ 39,000**
	PUBLIC WORKS-SNOW REMOVAL						
01-432-245000	SALT & CINDERS	$ 438,472	$ 557,754	$ 560,090	$ 600,000	$ 600,000	**$ 615,000**
01-432-246000	CALCIUM	$ 1,957	$ 1,210	$ 3,052	$ 2,500	$ -	**$ 2,500**
01-432-247000	OUTSIDE CONTRACTORS	$ -	$ -	$ -	$ -	$ -	**$ -**
	Subtotal	**$ 440,429**	**$ 558,964**	**$ 563,142**	**$ 602,500**	**$ 600,000**	**$ 617,500**

ACCOUNT #	ACCOUNT DESCRIPTION	2013	2014	2015	2016	2016	2017
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	BUDGET
	PUBLIC WORKS - TRAFFIC CONTROL						
01-433-250000	POST - HARDWARE - MISC	$ 1,564	$ 471	$ 1,262	$ 5,000	$ 1,400	**$ 3,500**
01-433-250001	POST/RAILS/HARDWARE/MISC	$ -	$ -	$ 8,098	$ 15,000	$ 8,840	**$ 15,000**
01-433-263000	PAINT	$ 3,155	$ 6,552	$ 3,256	$ 7,500	$ 8,540	**$ 8,250**
01-433-266000	SIGN MATERIALS	$ 5,986	$ 10,077	$ 11,486	$ 6,000	$ 6,010	**$ 6,150**
01-433-450000	CONTRACTED SERVICES	$ -	$ -	$ 6,281	$ 3,000	$ -	**$ 3,000**
01-433-450001	TRAFFIC SIGNAL MAINTENANCE	$ -	$ 15,163	$ 20,639	$ 25,000	$ 13,040	**$ 25,000**
01-433-450003	TRAFFIC SIGNAL OPERATION	$ -	$ -	$ 15,579	$ 30,000	$ 9,570	**$ 25,000**
01-433-750000	CAPITAL PURCHASES	$ 2,850	$ 13,638	$ -	$ -	$ -	**$ -**
	Subtotal	**$ 13,555**	**$ 45,901**	**$ 66,602**	**$ 91,500**	**$ 47,400**	**$ 85,900**
	PUBLIC WORKS - STREET LIGHTING						
01-434-361000	ELECTRICITY	$ 261,789	$ 284,670	$ 268,519	$ 200,000	$ 240,440	**$ 250,000**
01-434-374000	REPAIR/MAINT/EQUIPT	$ -	$ -	$ -	$ 1,000	$ -	**$ 1,000**
	Subtotal	**$ 261,789**	**$ 284,670**	**$ 268,519**	**$ 201,000**	**$ 240,440**	**$ 251,000**
	PUBLIC WORKS - STORM SEWERS						
01-436-250000	REPAIR & MAINTENANCE SUPPLIES	$ 6,172	$ 8,515	$ 8,902	$ 80,000	$ 19,530	**$ 80,000**
01-436-250001	CULVERTS	$ -	$ -	$ 2,840	$ 2,500	$ 7,280	**$ 5,000**
01-436-264000	CASTINGS	$ -	$ 4,277	$ 17,412	$ 10,000	$ 16,050	**$ 15,000**
01-436-265000	PIPE	$ 9,930	$ 1,723	$ 7,164	$ 8,000	$ 6,710	**$ 8,000**
01-436-384000	EQUIPMENT RENTAL	$ -	$ 118	$ 1,925	$ 5,000	$ -	**$ 5,000**
01-436-420000	PINE CREEK TMDL ANNUAL CONTRIB.	$ 3,566	$ -	$ -	$ 5,000	$ -	**$ 5,000**
01-436-750000	CAPITAL PURCHASES	$ 3,328	$ -	$ -	$ -	$ -	**$ -**
	Subtotal	**$ 22,995**	**$ 14,634**	**$ 38,243**	**$ 110,500**	**$ 49,570**	**$ 118,000**
	PUBLIC WORKS - VEHICLE REPAIRS						
01-437-231000	VEHICLE FUEL/GASOLINE	$ 43,511	$ 60,307	$ 32,914	$ 65,000	$ 55,000	**$ 60,000**
01-437-232000	VEHICLE FUEL/DIESEL	$ 77,638	$ 131,428	$ 86,674	$ 135,000	$ 47,110	**$ 100,000**
01-437-234000	OIL	$ 5,350	$ 3,627	$ 5,993	$ 6,250	$ 2,790	**$ 6,000**
01-437-235000	LUBRICANTS	$ 1,247	$ 1,539	$ 1,717	$ 2,500	$ 560	**$ 2,500**
01-437-250000	REPAIR & MAINT SUPPLIES	$ 19,007	$ 22,639	$ 28,221	$ 30,000	$ 26,010	**$ 30,000**
01-437-251000	VEHICLE PARTS	$ 38,875	$ 46,162	$ 72,223	$ 45,000	$ 56,480	**$ 50,000**
01-437-251001	TIRES	$ 15,931	$ 20,121	$ 16,690	$ 21,100	$ 13,260	**$ 20,000**
01-437-251002	SNOW EQUIPMENT PARTS	$ 9,486	$ 19,014	$ 7,102	$ 18,500	$ 6,600	**$ 15,000**
01-437-374000	REPAIR/MAIN/EQUIPMENT	$ 31,376	$ 14,625	$ 41,321	$ 42,500	$ 21,450	**$ 42,500**
	Subtotal	**$ 242,422**	**$ 319,461**	**$ 292,853**	**$ 365,850**	**$ 229,260**	**$ 326,000**

ACCOUNT #	ACCOUNT DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 ESTIMATE	2017 BUDGET
	PARKS & RECREATION						
01-451-122000	SALARY-PARKS & REC DIRECTOR	$ 40,304	$ 51,750	$ 55,082	$ 54,635	$ 49,910	**$ 57,820**
01-451-130004	WAGES-COMM. CTR. COORDINATOR	$ -	$ 14,035	$ 26,718	$ 28,000	$ 27,270	**$ 30,000**
01-451-140002	WAGES-RECREATON SPECIALIST	$ 41,214	$ 24,854	$ 37,179	$ 40,849	$ 11,440	**$ 42,000**
01-451-140005	WAGES-REC & ECP ATTENDANTS	$ 9,988	$ 11,822	$ 8,892	$ 11,000	$ 8,890	**$ 11,300**
01-451-140006	WAGES-FACILITY ATTENDANTS	$ 18,759	$ 17,390	$ 13,022	$ 13,000	$ 16,700	**$ 14,000**
01-451-140008	WAGES-INTERNS	$ 3,900	$ 5,000	$ -	$ 5,130	$ 3,240	**$ 5,300**
01-451-146000	INSTRUCTORS	$ 32,102	$ -	$ 26,075	$ 26,850	$ 19,860	**$ 27,500**
01-451-156000	HEALTH/MEIT INSURANCE	$ 12,128	$ 26,692	$ 30,774	$ 32,000	$ 18,720	**$ 35,520**
01-451-156100	HEALTHCARE BUY-BACK	$ -	$ -	$ -	$ 2,500	$ 6,410	**$ 5,000**
01-451-156101	HEALTHCARE HRA	$ -	$ 1,962	$ 1,958	$ 3,500	$ 950	**$ 3,500**
01-451-157000	STD/LTD/LIFE	$ -	$ 1,470	$ 1,954	$ 1,990	$ 1,150	**$ 2,000**
01-451-161000	SOCIAL SECURITY	$ 7,345	$ 7,931	$ 7,698	$ 9,390	$ 9,390	**$ 10,000**
01-451-161001	MEDICARE	$ 1,718	$ 1,855	$ 940	$ 1,690	$ 1,690	**$ 1,800**
01-451-162000	PA UNEMPLOYMENT COMP	$ 400	$ 304	$ 1,194	$ 1,550	$ 1,550	**$ 1,600**
01-451-210000	OFFICE SUPPLIES	$ 5,288	$ 6,016	$ 4,084	$ 3,000	$ 1,690	**$ 3,100**
01-451-210100	PROGRAM SUPPLIES	$ 1,008	$ 18	$ 7,311	$ 6,000	$ 7,030	**$ 7,000**
01-451-231000	VEHICLE FUEL/GASOLINE	$ 958	$ -	$ 172	$ 500	$ 270	**$ 500**
01-451-240000	COMPLEMENTARY SUPPLIES	$ 5,375	$ 216	$ 4,753	$ 6,000	$ 7,270	**$ 6,500**
01-451-247001	COMMUNITY EVENTS	$ -	$ 3,419	$ 1,797	$ 3,000	$ 910	**$ 3,000**
01-451-247002	COMMUNITY DAY	$ 22,980	$ 20,657	$ 15,417	$ 25,000	$ 22,900	**$ 25,000**
01-451-247003	COMMUNITY DAY - FIREWORKS	$ 7,500	$ 7,500	$ -	$ -	$ -	**$ -**
01-451-247005	KIDS FISHING TOURNAMENT	$ 2,728	$ 3,178	$ 2,459	$ 3,500	$ 3,803	**$ 4,000**
01-451-247006	4th JULY PARADE - PERRYSVILLE	$ 3,409	$ 3,406	$ 757	$ 3,500	$ 290	**$ 3,500**
01-451-247007	4TH JULY PARADE - FIREWORKS	$ 7,868	$ 7,500	$ 7,500	$ 10,000	$ 9,380	**$ 10,000**
01-451-321002	CELLULAR PHONE	$ 473	$ 140	$ 943	$ 1,250	$ 450	**$ 1,000**
01-451-337000	AUTO ALLOWANCE	$ -	$ -	$ -	$ 500	$ -	**$ 500**
01-451-354000	WORKERS COMPENSATION	$ 10,030	$ 9,454	$ 7,493	$ 9,970	$ 8,760	**$ 9,500**
01-451-420000	DUES/MEMBERSHIP	$ 240	$ -	$ 1,265	$ 1,500	$ 280	**$ 1,500**
01-451-510000	FIELD TRIPS/SUMMER	$ 11,889	$ 4,758	$ 9,313	$ 10,500	$ 10,750	**$ 11,000**
01-451-510001	AMUSEMENT TICKETS	$ -	$ 1,000	$ -	$ -	$ -	**$ -**
01-451-510002	RECREATION FUNDRAISING EVENT	$ -	$ -	$ -	$ 2,000	$ -	**$ -**
01-451-750000	CAPITAL PURCHASES	$ 4,923	$ 39,142	$ 30,213	$ -	$ -	**$ -**
	Subtotal	**$ 252,526**	**$ 271,470**	**$ 304,963**	**$ 318,304**	**$ 250,953**	**$ 333,440**
	RECREATION PROGRAMMING						
01-453-140007	WAGES-SUMMER REC	$ 29,375	$ 59,549	$ 59,185	$ 61,000	$ 59,500	**$ 62,500**
01-453-146000	INSTRUCTORS	$ 32,102	$ 45,349	$ 1,155	$ -	$ -	**$ -**
01-453-161000	SOCIAL SECURITY	$ 1,824	$ 3,692	$ 4,523	$ 4,209	$ 4,209	**$ 4,300**
01-453-161001	MEDICARE	$ 427	$ 867	$ 1	$ 366	$ 366	**$ 400**
01-453-162000	PA UNEMPLOYMENT COMP	$ 60	$ 59	$ 2	$ -	$ 200	**$ -**
01-453-240000	OPERATING SUPPLIES/SUMMER	$ 6,577	$ 8,107	$ 6,376	$ 7,690	$ 7,340	**$ 7,900**
01-453-247000	BVELLVUE POOL CO-OP	$ -	$ 9,357	$ 10,138	$ 12,500	$ -	**$ 12,500**
01-453-250000	REPAIR & MAINT SUPPLIES	$ 1,245	$ 2,569	$ 544	$ 3,000	$ 150	**$ 3,000**
01-453-310000	PROFESSIONAL SERVICES	$ 2,448	$ 2,154	$ 220	$ 1,030	$ -	**$ 100**
01-453-325000	POSTAGE	$ 5,706	$ 1,300	$ 823	$ 2,000	$ 810	**$ 2,000**
01-453-341001	NEWSLETTER/ADVERTISING	$ 46,638	$ 24,688	$ 27,305	$ 30,000	$ 23,830	**$ 30,000**
01-453-342000	PRINTING	$ -	$ 870	$ 30	$ 1,030	$ 950	**$ 1,000**
01-453-354000	WORKERS COMPENSATION	$ 1,613	$ 1,543	$ 1,217	$ 1,920	$ 1,600	**$ 1,600**
01-453-384000	EQUIPMENT RENTAL	$ 110	$ 350	$ -	$ 510	$ 320	**$ 500**
01-453-420000	DUES/MEMBERSHIP	$ 20	$ 160	$ -	$ -	$ -	**$ -**
01-453-460000	MEETINGS AND CONFERENCES	$ 3,080	$ 1,751	$ 2,134	$ 2,560	$ 2,060	**$ 2,600**
01-453-461000	TRAINING	$ (728)	$ 2,979	$ 1,309	$ 2,560	$ 2,140	**$ 2,600**
01-453-462000	OUTDOOR RECREATION	$ -	$ -	$ -	$ -	$ -	**$ 5,000**
	Subtotal	**$ 130,498**	**$ 165,344**	**$ 114,961**	**$ 130,375**	**$ 103,475**	**$ 136,000**

ACCOUNT #	ACCOUNT DESCRIPTION	2013	2014	2015	2016	2016	2017
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	BUDGET
	PARKS - OTHER MAINTENANCE						
01-454-250000	REPAIR & MAINT SUPPLIES	$ 22,889	$ 26,768	$ 17,965	$ 37,000	$ 30,000	**$ 35,000**
01-454-250002	PERRYSVILLE BUSINESS DISTRICT	$ 1,476	$ 1,305	$ 813	$ 2,500	$ 690	**$ 2,500**
01-454-250005	RENTAL EQUIPMENT	$ 5,392	$ -	$ -	$ -	$ -	**$ -**
01-454-250010	WEED CONTROL	$ 1,675	$ 615	$ 4,623	$ 4,100	$ 50	**$ 4,000**
01-454-250015	HOUSEHOLD SUPPLIES	$ 1,952	$ 2,826	$ 3,949	$ 3,080	$ 2,410	**$ 3,100**
01-454-310000	PROFESSIONAL SERVICES	$ 1,200	$ 2,046	$ 3,591	$ 3,080	$ 11,360	**$ 7,500**
01-454-321000	TELEPHONE	$ 30	$ 185	$ 206	$ 140	$ 190	**$ 200**
01-454-361000	ELECTRICITY	$ 3,732	$ 3,575	$ 3,223	$ 3,500	$ 2,300	**$ 3,500**
01-454-362000	GAS/HEATING	$ 831	$ 1,170	$ 993	$ 1,540	$ 690	**$ 1,500**
01-454-364000	SEWAGE	$ 104	$ -	$ 1	$ 130	$ -	**$ -**
01-454-366000	WATER	$ 1,003	$ 2,005	$ 2,846	$ 2,210	$ 770	**$ 2,000**
01-454-370000	REPAIR/MAINT/BUILDING	$ 14,123	$ 11,313	$ 6,823	$ 10,000	$ 1,900	**$ 9,000**
01-454-371000	LANDSCAPING	$ 999	$ 949	$ 8,337	$ 7,180	$ 7,600	**$ 8,500**
01-454-372000	LANDSCAPING CONTRACTS	$ 1,723	$ 6,595	$ 25,967	$ 20,500	$ 8,850	**$ 20,500**
01-454-374000	REPAIR/MAINTENANCE/EQUIPMENT	$ 5,332	$ 11,237	$ 9,665	$ 10,250	$ 3,160	**$ 10,250**
01-454-440000	SANITATION SERVICES	$ 13,966	$ 12,878	$ 12,180	$ 13,330	$ 13,010	**$ 13,300**
01-454-450000	CONTRACTED SERVICES	$ 12,993	$ 6,234	$ 5,865	$ 13,000	$ 7,110	**$ 13,400**
01-454-750000	CAPITAL PURCHASES	$ 21,566	$ -	$ -	$ -	$ -	**$ -**
	Subtotal	**$ 110,986**	**$ 89,701**	**$ 107,047**	**$ 131,540**	**$ 90,090**	**$ 134,250**
	LIBRARY						
01-456-530000	LIBRARY CONTRIBUTION	$ 416,716	$ 437,884	$ 451,536	$ 479,936	$ 479,936	**$ 478,954**
	Subtotal	**$ 416,716**	**$ 437,884**	**$ 451,536**	**$ 479,936**	**$ 479,936**	**$ 478,954**
	SENIOR PROGRAMS						
01-458-450005	SENIOR CITIZEN BUS	$ 74,370	$ 74,370	$ 67,028	$ 45,000	$ 45,000	**$ 45,000**
	Subtotal	**$ 74,370**	**$ 74,370**	**$ 67,028**	**$ 45,000**	**$ 45,000**	**$ 45,000**
	DEBT SERVICE						
01-472-500000	GENERAL OBLIGATION BOND PRINCIPAL	$ 390,450	$ 405,000	$ 405,000	$ 420,000	$ 420,000	**$ 435,000**
01-472-500001	GENERAL OBLIGATION BOND INTEREST	$ 94,631	$ 87,318	$ 87,318	$ 232,478	$ 232,478	**$ 224,078**
01-472-500002	TAN INTERST	$ -	$ 19,056	$ 19,056	$ -	$ -	**$ -**
	Subtotal	**$ 485,081**	**$ 511,374**	**$ 511,374**	**$ 652,478**	**$ 652,478**	**$ 659,078**
	DEBT SERVICE - SERVICE FEES						
01-475-475000	BANKING FEES/SERVICE CHARGES	$ 1,892	$ 2,363	$ 1,582	$ 1,600	$ 1,530	**$ 1,600**
	Subtotal	**$ 1,892**	**$ 2,363**	**$ 1,582**	**$ 1,600**	**$ 1,530**	**$ 1,600**

ACCOUNT #	ACCOUNT DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 ESTIMATE	2017 BUDGET
	PENSION OBLIGATIONS						
01-483-483100	POLICE PENSION CONTRIBUTIONS	$ 438,037	$ 481,920	$ 515,830	$ 697,406	$ 697,406	**$ 683,268**
01-483-483300	NON-UNIFORM PENSION CONTRIBUTIONS	$ 124,764	$ 137,596	$ 136,014	$ 116,216	$ 116,216	**$ 143,137**
01-483-500000	TOWNSHIP 401A CONTRIBUTION	$ -	$ -	$ -	$ -	$ 2,710	**$ 15,200**
01-483-500001	401A ANNUAL PLAN FEE	$ -	$ -	$ -	$ -	$ -	**$ 1,000**
	Subtotal	**$ 562,801**	**$ 619,516**	**$ 651,844**	**$ 813,622**	**$ 816,332**	**$ 842,605**
	HEALTH BENEFITS - RETIRED						
01-487-160000	RETIRED EMPLOYEES	$ 181,312	$ 51,402	$ 44,369	$ 42,500	$ 34,360	**$ 38,140**
	Subtotal	**$ 181,312**	**$ 51,402**	**$ 44,369**	**$ 42,500**	**$ 34,360**	**$ 38,140**
	INSURANCE						
01-488-351000	PROPERTY/CASUALTY	$ 48,526	$ 50,714	$ 91,742	$ 57,240	$ 92,380	**$ 56,671**
01-488-352000	PUBLIC OFFICIALS	$ 65,673	$ 11,490	$ 8,418	$ 8,840	$ 13,630	**$ 8,400**
01-488-352100	LAW ENFORCEMENT INS.	$ -	$ 46,384	$ 44,857	$ 49,350	$ 45,250	**$ 45,300**
01-488-352200	EMPLOYMENT PRACTICES	$ -	$ 5,520	$ 8,151	$ 8,560	$ 8,150	**$ 8,150**
01-488-352300	AUTO INSURANCE	$ -	$ 55,717	$ 30,815	$ 61,900	$ 27,350	**$ 62,464**
01-488-352400	CYBER LIABILITY INSURANCE	$ -	$ -	$ -	$ -	$ 7,368	**$ 7,400**
01-488-410000	JUDGEMENT/DAMAGES/DEDUCT	$ 7,518	$ 1,596	$ 10,000	$ 10,000	$ -	**$ 10,000**
	Subtotal	**$ 121,716**	**$ 171,421**	**$ 193,983**	**$ 195,890**	**$ 194,128**	**$ 198,385**
	INTERGOVERNMENTAL						
01-489-489420	NHCOG MEMBERSHIP DUES	$ -	$ 9,500.00	$ 9,800	$ 10,000	$ 9,800	**$ 10,000**
01-489-489421	CONNECT MEMBERSHIP	$ -	$ 2,254.00	$ 2,367	$ 3,000	$ 2,500	**$ 3,000**
01-489-489422	ANTTC DUES	$ -	$ 30,976.00	$ -	$ -	$ 1,150	**$ -**
	Subtotal	**$ -**	**$ 42,730**	**$ 12,167**	**$ 13,000**	**$ 13,450**	**$ 13,000**
	INTERFUND TRANSFER						
01-495-000018	TRANSFER TO CAPITAL FUND	$ 2,000,000	$ -	$ 4,281,324	$ 1,698,000	$ 6,600,000	**$ 2,050,000**
01-495-500001	TRANSFER TO FIELD IMPROVEMENT FUND	$ -	$ -	$ -	$ 50,000	$ -	**$ 50,000**
01-495-500002	TRANSFER TO SIDEWALK PROJECT FUND	$ -	$ -	$ -	$ -	$ -	**$ 50,000**
	Subtotal	**$ 2,000,000**	**$ -**	**$ 4,281,324**	**$ 1,748,000**	**$ 6,600,000**	**$ 2,150,000**
	TOTAL EXPENSES	**$ 16,676,806**	**$ 15,257,388**	**$ 20,042,656**	**$ 18,711,845**	**$ 22,733,106**	**$ 19,997,016**

2017 SANITARY SEWAGE FUND

ACCOUNT	ACCOUNT DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 ESTIMATE	2017 BUDGET
	REVENUES						
	INTEREST						
08-341-341100	INTEREST EARNED	$ 2,266	$ 1,718	$ 2,182	$ 1,500	$ 4,740	**$ 2,000**
	Subtotal	**$ 2,266**	**$ 1,718**	**$ 2,182**	**$ 1,500**	**$ 4,740**	**$ 2,000**
	SEWER FEES						
08-364-364100	SEWER CHARGE-CURRENT	$ 6,128,596	$ 7,552,690	$ 8,882,213	$ 8,320,000	$ 8,139,650	**$ 9,006,000**
08-364-364105	SEWER CHARGE-DELINQUENT	$ 447,824	$ 193,244	$ 287,202	$ 510,000	$ 423,290	**$ 400,000**
08-364-364110	SEWER CHARGE-CONNECTIONS	$ 6,674	$ 15,050	$ 100,543	$ 45,000	$ 37,720	**$ 55,000**
08-364-364120	SEWER CONNECTIONS RENTAL	$ 27,770	$ -	$ -	$ -	$ -	**$ -**
	Subtotal	**$ 6,610,864**	**$ 7,760,984**	**$ 9,269,959**	**$ 8,875,000**	**$ 8,600,660**	**$ 9,461,000**
	OTHER REVENUE						
08-380-380389	ALCOSAN GROW GRANT	$ -	$ 29,261	$ -	$ -	$ -	**$ 200,000**
08-279-300000	FUND BALANCE	$ -	$ -	$ -	$ -	$ -	**$ 774,714**
	Subtotal	**$ -**	**$ 29,261**	**$ -**	**$ -**	**$ -**	**$ 974,714**
	TOTAL REVENUES	**$ 6,613,130**	**$ 7,791,962**	**$ 9,272,140**	**$ 8,876,500**	**$ 8,605,400**	**$ 10,437,714**
	EXPENDITURES						
	FINANCIAL ADMINISTRATION						
08-402-316000	COMMISSION/JORDAN TAX	$ 93,714	$ 91,017	$ 114,571	$ 105,000	$ 100,000	**$ 105,000**
08-402-450000	CONTRACTED SVCS/BILLING	$ 5,883	$ 33,112	$ 9,229	$ 10,250	$ 7,470	**$ 10,000**
08-402-460000	MEETINGS & CONFERENCES	$ -	$ -	$ -	$ 5,000	$ -	**$ 2,000**
	Subtotal	**$ 99,597**	**$ 124,130**	**$ 123,800**	**$ 120,250**	**$ 107,470**	**$ 117,000**
	SEWER TREATMENT COSTS						
08-429-250000	REPAIR & MAINT SUPPLIES	$ 118	$ 14,223	$ 7,006	$ 10,000	$ 15,150	**$ 10,000**
08-429-310000	PROFESSIONAL SVCS	$ -	$ -	$ 3,300	$ 4,150	$ -	**$ 4,250**
08-429-310002	PROFESSIONAL SVCS-GIS	$ -	$ 34,868	$ 5,276	$ 50,000	$ 6,960	**$ 50,000**
08-429-364000	ALCOSAN CHARGES	$ 3,664,510	$ 4,199,332	$ 4,867,720	$ 5,661,500	$ 4,900,000	**$ 6,284,265**
08-429-364001	GIRTYS RUN SEWER AUTH	$ 959,989	$ 1,246,080	$ 1,260,322	$ 1,214,600	$ 620,280	**$ 1,348,206**
08-429-364002	LOWRIES RUN SEWER SUTH	$ 24,872	$ 44,928	$ 36,791	$ 50,000	$ 19,660	**$ 50,000**
08-429-384000	EQUIPMENT RENTAL	$ -	$ 750	$ -	$ 5,000	$ -	**$ 2,000**
08-429-750000	CAPITAL PURCHASES	$ -	$ 177,735	$ -	$ 96,000	$ 116,993	**$ 116,993**
	Subtotal	**$ 4,649,489**	**$ 5,717,916**	**$ 6,180,415**	**$ 7,091,250**	**$ 5,679,043**	**$ 7,865,714**
	CONSENT ORDER WORK						
08-430-310000	ENGINEERING	$ 161,029	$ 42,065	$ 73,829	$ 100,000	$ 105,570	**$ 160,000**
08-430-311000	INSPECTION	$ -	$ -	$ 64,631	$ 70,000	$ 65,390	**$ 95,000**
08-430-370000	DEFICIENCY CORRECTIONS	$ 159,982	$ 1,305,308	$ 991,527	$ 900,000	$ 1,097,810	**$ 885,000**
08-430-371000	EMERGENCY REPAIRS	$ 6,195	$ -	$ 6,500	$ 30,000	$ -	**$ 75,000**
08-430-450000	CONTRACTED SVCS - CCTV	$ -	$ 179,538	$ 66,816	$ 65,000	$ 6,080	**$ 90,000**
08-430-451100	FLOW REDUCTION CAPITAL PROJECTS	$ -	$ 35,176	$ 41,913	$ 50,000	$ 49,180	**$ 700,000**
	Subtotal	**$ 327,206**	**$ 1,562,088**	**$ 1,245,215**	**$ 1,215,000**	**$ 1,324,030**	**$ 2,005,000**
	INTERFUND TRANSFER						
08-495-100000	TRANSFER TO GENERAL FUND	$ 250,000	$ 275,000	$ -	$ 450,000	$ 450,000	**$ 450,000**
	Subtotal	**$ 250,000**	**$ 275,000**	**$ -**	**$ 450,000**	**$ 450,000**	**$ 450,000**
	TOTAL EXPENDITURES	**$ 5,326,292**	**$ 7,679,133**	**$ 7,549,431**	**$ 9,021,500**	**$ 7,560,543**	**$ 10,437,714**
	EXCESS OR (DEFICIT)	**$ 1,286,838**	**$ 112,829**	**$ 1,722,710**	**$ (145,000)**	**$ 1,044,857**	**$ -**
	ENDING FUND BALANCE	**$ -**	**$ 1,704,808**	**$ 1,839,954**	**$ 1,984,954**	**$ 2,884,811**	**$ 1,210,240**

2017 CAPITAL FUND

ACCOUNT	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 ESTIMATE	2017 BUDGET
REVENUES						
	REVENUE					
19-341-341100	INTEREST	$ 3,251	$ 1,878	$ 2,500	$ 2,250	$ 2,250
19-354-354087	RECREATION PARKS GRANT	$ -	$ -	$ 139,500	$ 87,500	$ 95,000
19-354-354090	SIEBERT ROAD GRANT	$ -	$ -	$ -	$ -	$ 110,000
19-393-131000	PUBLIC WORKS PROJECT BOND PROCEEDS	$ -	$ 1,100,000	$ 4,200,000	$ 4,200,000	$ -
19-395-100000	TRANSFER FROM GENERAL FUND	$ 1,000,000	$ 2,250,000	$ 1,698,000	$ 2,400,000	$ 2,050,000
19-354-354100	POLICE EQUIPMENT GRANT	$ -	$ -	$ -	$ -	$ 270,000
	Subtotal	**$ 1,003,251**	**$ 3,351,878**	**$ 6,040,000**	**$ 6,689,750**	**$ 2,527,250**
	TOTAL REVENUES	**$ 1,003,251**	**$ 3,351,878**	**$ 6,040,000**	**$ 6,689,750**	**$ 2,527,250**
EXPENDITURES						
	DATA PROCESSING					
19-407-321000	TELEPHONE SYSTEM	$ -	$ 5,798	$ -	$ -	$ -
19-407-402000	FINANCIAL SOFTWARE	$ 58,591	$ 14,554	$ -	$ -	$ 25,000
19-407-402001	IT UPGRADES	$ 48,890	$ -	$ 5,000	$ 2,680	$ 10,000
19-407-430000	P.W. SOFTWARE	$ 17,323	$ 2,418	$ 2,500	$ -	$ 30,000
		$ 124,804	**$ 22,815**	**$ 7,500**	**$ 2,680**	**$ 65,000**
	ENGINEER PROFESSIOAL SERVICES					
19-408-350000	ENGINEER	$ 48,333	$ 58,646	$ 45,000	$ 15,340	$ -
19-408-350001	ENGINEER - HVAC	$ 9,408	$ -	$ -	$ -	$ -
19-408-350002	ENGINEER - P.W. FACILITY	$ -	$ 105,573	$ 40,000	$ 174,320	$ -
	Subtotal	**$ 57,740**	**$ 164,219**	**$ 85,000**	**$ 189,660**	**$ -**
	POLICE EQUIPMENT & IMPROVEMENTS					
19-410-500001	AED REPLACEMENT PROGRAM	$ -	$ -	$ 25,000	$ 27,750	$ -
19-410-500002	HARDWARE REPLACEMENT	$ -	$ -	$ 15,000	$ 9,893	$ 20,000
19-410-500003	CAMERA SYSTEM UPGRADES	$ -	$ -	$ 30,000	$ 20,885	$ 44,000
19-410-500004	TRAFFIC SIGNAGE	$ -	$ -	$ 12,000	$ 10,780	$ 15,000
19-410-500005	EQUIPMENT REPLACEMENT PROGRAM	$ -	$ -	$ 4,550	$ -	$ 6,750
19-410-500006	OFFICE IMPROVEMENTS	$ -	$ -	$ 10,000	$ -	$ 35,000
19-410-500007	MOBILE RADIOS	$ -	$ -	$ -	$ -	$ 250,000
19-410-500008	LICENSE PLATE READER	$ -	$ -	$ -	$ -	$ 20,000
	Subtotal	**$ -**	**$ -**	**$ 96,550**	**$ 69,308**	**$ 390,750**
	PLANNING & DEVELOPMENT PROJECTS					
19-414-350001	COMPREHENSIVE PLAN	$ 98,032	$ -	$ 35,000	$ -	$ -
19-414-350002	PROFESSIONAL SERVICES STUDY	$ 47,348	$ -	$ -	$ 23,160	$ 50,000
19-414-352004	PROJECT MANAGER - P.W. FACILITY	$ -	$ -	$ 66,000	$ 218,000	$ -
19-414-550005	OFFICE FURNITURE	$ -	$ -	$ 3,500	$ -	$ 2,500
19-414-550006	CD DEPARTMENT VEHICLE	$ -	$ -	$ -	$ -	$ -
	Subtotal	**$ 145,380**	**$ -**	**$ 104,500**	**$ 241,160**	**$ 52,500**
	PUBLIC WORKS EQUIPMENT					
19-430-500001	OTHER VEHICLES	$ -	$ -	$ 15,000	$ -	$ -
19-430-500002	HEAVY MACHINERY	$ -	$ -	$ 70,000	$ -	$ 18,500
	Subtotal	**$ -**	**$ -**	**$ 85,000**	**$ -**	**$ 18,500**
	CAPITAL INFRASTRUCTURE PROJECTS					
19-439-730000	PUBLIC WORKS BUILDING PROJECT	$ -	$ 2,817,161	$ 4,200,000	$ 4,200,000	$ -
19-439-500000	SIEBERT ROAD IMPROVEMENT	$ -	$ -	$ -	$ -	$ 110,000
19-439-370000	ROAD PROGRAM	$ 843,580	$ 1,279,387	$ 1,300,000	$ 844,080	$ 2,000,000
19-439-375000	BUILDING IMPROVEMENTS	$ 351,649	$ 38,773	$ 140,000	$ 83,430	$ 155,000
	Subtotal	**$ 1,195,229**	**$ 4,135,321**	**$ 5,640,000**	**$ 5,127,510**	**$ 2,265,000**
	RECREATION					
19-454-370000	PARKS IMPROVEMENT PROJECTS	$ 11,504	$ 467,907	$ 180,000	$ 491,120	$ 270,000
19-454-380000	TRAIL PROJECTS	$ -	$ -	$ -	$ -	$ 40,000
19-454-390000	COMMUNITY CENTER UPGRADE	$ -	$ -	$ -	$ -	$ 74,000
	Subtotal	**$ 11,504**	**$ 467,907**	**$ 180,000**	**$ 491,120**	**$ 384,000**
	TOTAL EXPENDITURES	**$ 1,534,658**	**$ 4,790,262**	**$ 6,017,000**	**$ 6,052,130**	**$ 3,175,750**
	ENDING FUND BALANCE	**$ 58,594**	**$ 98,544**	**$ 121,544**	**$ 759,164**	**$ 110,664**

2017 LIQUID FUELS FUND

ACCOUNT	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 ESTIMATE	2017 BUDGET
REVENUES						
	INTEREST					
35-341-341100	INTEREST EARNED	$ 65	$ 156	$ 75	$ 944	$ 250
	Subtotal	**$ 65**	**$ 156**	**$ 75**	**$ 944**	**$ 250**
	STATE SHARED REVENUE					
35-355-355050	LIQUID FUEL ALLOCATION	$ 666,133	$ 736,636	$ 838,126	$ 838,126	$ 881,450
	Subtotal	**$ 666,133**	**$ 736,636**	**$ 838,126**	**$ 838,126**	**$ 881,450**
	TOTAL REVENUES	**$ 666,198**	**$ 736,793**	**$ 838,201**	**$ 839,070**	**$ 881,700**
EXPENDITURES						
	INTERFUND TRANSFER					
35-495-100000	TRANSFER TO GENERAL FUND	$ 666,552	$ 678,981	$ 838,201	$ 896,881	$ 881,700
	Subtotal	**$ 666,552**	**$ 678,981**	**$ 838,201**	**$ 896,881**	**$ 881,700**
	TOTAL EXPENDITURES	**$ 666,552**	**$ 678,981**	**$ 838,201**	**$ 896,881**	**$ 881,700**
	EXCESS OR (DEFICIT)	**$ (354)**	**$ 57,811**	**$ -**	**$ (57,811)**	$ -

2017 FIELD IMPROVEMENT FUND

ACCOUNT	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 ESTIMATE	2017 BUDGET
REVENUES						
	REVENUE					
10-369-300001	TRANSFER FROM GENERAL FUND	$ -	$ -	$ 50,000	$ 50,000	$ 50,000
10-369-300002	ATHLETIC ASSOCIATION - USER FEES	$ -	$ -	$ -	$ -	$ -
	Subtotal	**$ -**	**$ -**	**$ 50,000**	**$ 50,000**	**$ 50,000**
	TOTAL REVENUES	**$ -**	**$ -**	**$ 50,000**	**$ 50,000**	**$ 50,000**
EXPENDITURES						
	EXPENSES					
10-369-500000	FIELD RENOVATION PROJECTS	$ -	$ -	$ 50,000	$ 30,000	$ 50,000
	Subtotal	**$ -**	**$ -**	**$ 50,000**	**$ 30,000**	**$ 50,000**
	TOTAL EXPENDITURES	**$ -**	**$ -**	**$ 50,000**	**$ 30,000**	**$ 50,000**
	ENDING FUND BALANCE	**$ -**	**$ -**	**$ -**	**$ 20,000**	**$ 20,000**

2017 SIDEWALK PROJECT FUND

ACCOUNT	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 ESTIMATE	2017 BUDGET
REVENUES						
	REVENUE					
11-369-300001	TRANSFER FROM GENERAL FUND	$ -	$ -	$ -	$ -	$ 50,000
11-369-300002	PROPERTY OWNER CONTRIBUTIONS	$ -	$ -	$ -	$ -	$ 25,000
	Subtotal	**$ -**	**$ -**	**$ -**	**$ -**	**$ 75,000**
	TOTAL REVENUES	**$ -**	**$ -**	**$ -**	**$ -**	**$ 75,000**
EXPENDITURES						
	INTERFUND TRANSFER					
11-369-500000	SIDEWALK PROJECTS	$ -	$ -	$ -	$ -	$ 50,000
	Subtotal	**$ -**	**$ -**	**$ -**	**$ -**	**$ 50,000**
	TOTAL EXPENDITURES	**$ -**	**$ -**	**$ -**	**$ -**	**$ 50,000**
	ENDING FUND BALANCE	**$ -**	**$ -**	**$ -**	**$ -**	**$ 25,000**

2017 SUPPLEMENTAL INFORMATION

DEBT SERVICE SCHEDULE

2017 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
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: 2015

RANK	PRINCIPAL REAL ESTATE TAXPAYERS	2015 ASSESSED VALUE OF PROPERTY	PERCENTAGE OF PRINCIPAL REAL ESTATE TAXPAYERS	PERCENTAGE OF TOWNSHIP WIDE ASSESSED VALUES
1	PENN ROSS JOINT VENTURE	$89,010,400	34.3%	3.6%
2	GUMBERG STANLEY R	53,540,100	20.6%	2.2%
3	SPS PORTFOLIO HOLDINGS LLC	18,998,000	7.3%	0.8%
4	DEAKTOR DEVELOPMENT NORTH L P	18,944,700	7.3%	0.8%
5	NORDSTROM INC	17,192,700	6.6%	0.7%
6	MC INTYRE SQUARE ASSOCIATES	17,145,400	6.6%	0.7%
7	LRC NORTHWAY MALL ACQUISITIONS	12,000,000	4.6%	0.5%
8	MAY DEPARTMENT STORES COMPANY	11,440,800	4.4%	0.5%
9	SOBOL BERNARD H	11,157,700	4.3%	0.5%
10	COFAL PARTNERS LP	10,182,400	3.9%	0.4%
	TOTAL	**$ 259,612,200**	**100.0%**	**10.5%**
	TOWNSHIP WIDE ASSESSED VALUATION:	**$ 2,471,198,581**		

SOURCES: ALLEGHENY COUNTY ASSESSMENT DUPLICATE BOOKS
ROSS TOWNSHIP REAL ESTATE TAX RECORDS

TOWNSHIP PRINCIPAL EMPLOYERS

PRINCIPAL EMPLOYERS
FOR THE YEAR ENDING: 2015

RANK	PRINCIPAL EMPLOYERS	NUMBER OF EMPLOYEES	PERCENTAGE OF PRINCIPAL EMPLOYERS	PERCENTAGE OF TOWNSHIP WIDE EMPLOYEES
1	NORTH HILLS SCHOOL DISTRICT	708	19.9%	3.6%
2	MACYS RETAIL HOLDINGS	542	15.2%	2.8%
3	NORDSTROM	447	12.6%	2.3%
4	AMERICAN POOL MANAGEMENT OF PGH	403	11.3%	2.1%
5	HEARTLAND EMPLOYMENT SERVICES	339	9.5%	1.7%
6	CARE UNLIMITED INC	309	8.7%	1.6%
7	COUNTY OF ALLEGHENY	249	7.0%	1.3%
8	TARGET CORPORATION	205	5.8%	1.0%
9	AE OUTFITTERS RETAIL COMPANY	179	5.0%	0.9%
10	ROSS TOWNSHIP	178	5.0%	0.9%
	TOTAL	**3,559**	**100.0%**	**18.1%**
	TOWNSHIP WIDE EMPLOYEES	**19,609**		

SOURCE: ROSS TOWNSHIP LOCAL SERVICE TAX RECORDS

MMO (Municipal Minimum Obligation) INFORMATION

TOWNSHIP PENSION PLAN – State funds offset Township Expenses. Pension contribution amounts determined by 3rd party actuarial service.

		2013	2014	2015	2016	2017
Revenue						
01-355-355130	STATE ACT 205 PENSION FUNDS	$ 485,545	$ 480,212	$ 490,104	$ 555,580	$ 529,254
Expenses						
01-483-483100	POLICE PENSION CONTRIBUTIONS	$ 438,037	$ 481,920	$ 515,830	$ 697,406	$ 683,268
01-483-483300	NON-UNIFORM PENSION CONTRIBUTIONS	$ 124,764	$ 137,596	$ 136,014	$ 116,216	$ 143,137
	Net cost to Township:	**$ 77,256**	**$ 139,304**	**$ 161,740**	**$ 258,042**	**$ 297,151**