Ross Township

2018 Adopted Budget

2017 BOARD OF COMMISSIONERS

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TOWNSHIP MANAGER

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2018 ADOPTED BUDGET

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ROSS TOWNSHIP

2018 BUDGET MESSAGE

December 1, 2017

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

Dear Ross Township Board of Commissioners:

I am pleased to present the 2018 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 2018 Budget include the following Expense Allocations:

General Fund	$ 21,308,694
Sewer Fund	$ 11,290,993
Capital Fund	$ 3,398,250
Liquid Fuels Fund	$ 929,407
Sidewalk Project Fund	$ 50,000
Field Improvement Fund	$ 50,000
Total:	**$ 37,027,344**

The overall expense allocations indicate an increase of $2,435,164 from the 2017 Budget; with the major increases due to a 19.5% increase in Pension Obligations, contractual Personnel cost increases, an increase of 14.6% increase in large Infrastructure projects, and a 147% increase to Capital Recreation projects.

In preparation for the 2018 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 **6.51%** in operating expenditures for the General Fund. The cause of the increase is largely due to an additional $350,000 of Fund Balance to Fund the Capital Fund and an additional $400,000 in Storm Sewer projects. In 2018, 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 2017

- The Evergreen Park Rental house renovation now allows for universal access, thanks to grant funding from the North Hills COG. Additional parking and a **Rain Garden** were also added to the location.
- The Township hired Civic Plus to update and redo the **Township's Website** to modernize website capabilities and improve the Township's ability to connect with its Residents.
- The Township was 1 of 6 Pennsylvania Communities to earn the **Certified Platinum Community** distinction from Sustainable Pennsylvania Community Certification process, through the PA Municipal League.
- The Police Department added a third **K-9** dog (Jimi) to supplement the Patrol Division.
- The Police Department made upgrades to the old Public Works building so that officers may make forensic processing and accident reconstruction of vehicles.
- The Township maintained designations of being a **Banner Community** in 2017. 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 sold and received approximately $85,000 in the sale of vehicles & equipment in 2017, which offset the cost of the new vehicle purchases.
- The Township purchased and successfully implemented **AccuFund** Financial Software.
- The Township realized an 18.5% decrease or $36,857 less than budgeted in Insurance Premiums by switching the Insurance Broker to **HUB International Ltd**.
- Due to increased interest rate returns, the Township outperformed the budgeted Interest Earned on Prior Year's Fund Balance by approximately 200%.

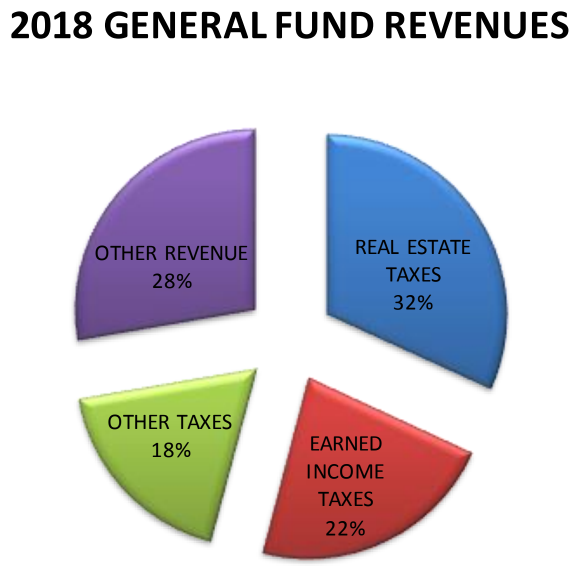
New for 2018

- The Township has committed $400,000 to Denny Park, which includes approximately $200,000 of Grant funding through PA DCNR. $70,000 has been designated for Neighborhood park Equipment replacement.
- The Police Department anticipates 4 Police Officers to retire from the DROP program in 2018, and will replace the 4 retiring officers by hiring 4 new Police officers.
- The Police Department will add in-car Video Systems to Patrol Vehicles to further Evidence preservation.
- 2 Bridges, located at Brookview & Hillcrest, are budgeted to be replaced in 2018.
- 1 Slope stabilization project, located at Hanway are budgeted for 2018
- Due to the Township's Engineers and Public Works staff's recommendations, the Township has continued a commitment to **Storm Water Management** projects, allocating 355.9% more than was budgeted in 2017.
- The **Annual Road Program** is budgeted at $1,500,000, 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 7.5% for 2018. The Township will continue to adhere to the required improvement and maintenance under the 83 community-wide EPA Administrative Consent Order.

GENERAL FUND REVENUES

For the 2018 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 $1,311,678 or 6.56% from the 2017 Budget. The increase in the General Fund's Revenues is primarily prior year's Fund Balance due to the Operating Transfer required to fund the Capital Project Fund, as well as continued development in the Township in 2018.



REVENUE TYPE	2017 BUDGET	2017 ESTIMATE	2018 BUDGET	% INCREASE OR DECREASE
REAL ESTATE TAX	$ 6,700,000	$ 6,710,000	$ 6,780,000	1.19%
EARNED INCOME TAX	$ 4,600,000	$ 4,562,960	$ 4,750,000	3.26%
MERCANTILE TAX	$ 840,000	$ 795,820	$ 825,000	-1.79%
LOCAL SERVICE TAX	$ 630,000	$ 637,250	$ 640,000	1.59%
BUSINESS PRIVILEGE TAX	$ 500,000	$ 444,080	$ 500,000	0.00%
REAL ESTATE TRANSFER TAX	$ 525,000	$ 613,620	$ 600,000	14.29%
SALES AND USE TAX	$ 440,000	$ 521,830	$ 540,000	22.73%
OTHER TAXES	$ 765,754	$ 721,419	$ 768,628	0.38%
LICENSES	$ 780,500	$ 804,570	$ 819,000	4.93%
PERMITS	$ 443,700	$ 639,930	$ 511,690	15.32%
FINES	$ 145,480	$ 104,940	$ 131,940	-9.31%
RECREATION	$ 192,850	$ 182,670	$ 200,750	4.10%
NON-TAX REVENUE	$ 661,870	$ 969,100	$ 804,995	21.62%
INTEREST AND RENT	$ 13,500	$ 40,330	$ 25,000	85.19%
OPERATING TRANSFERS	$ 1,331,700	$ 1,331,700	$ 1,477,907	10.98%
FUND BALANCE	$ 1,426,662	$ 957,111	$ 1,933,784	35.55%
TOTAL REVENUE:	**$19,997,016**	**$20,037,330**	**$21,308,694**	**6.56%**

MAJOR REVENUE SOURCES

REVENUE TYPE	2018 BUDGETED AMOUNT	% OF 2018 GENERAL FUND REVENUE	$ CHANGE FROM 2017 BUDGET	% CHANGE FROM 2017 BUDGET
REAL ESTATE TAX	$ 6,780,000	31.82%	$ 80,000	1.19%

The Township's current assessed Taxable Value is $2,500,077,434. The Median Property value in the Township is $132,500. For 2018, Real Estate Taxes will be collected by Jordan Tax Services. In 2017, the Township saw **decreased** assessment values of Taxable Commercial Properties; the budgeted increase from 2017 is expected due to new developments projected to be added to the tax base in 2018 to offset 2017 Reassessment decreases.

EARNED INCOME TAX	$ 4,750,000	22.29%	$ 150,000	3.26%

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 2017 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 2018.

OPERATING TRANSFERS	$ 1,477,907	6.94%	$ 146,207	10.98%

The 2018 budget allocates a $1,477,907 operating transfers from other funds into the General Fund. The budgeted increase from the 2017 budgeted amount is due to an expected increase in the Liquid Fuels funding as well as an increase from the Sewage Fund to reimburse increasing General Fund - Sewer related Expenditures.

MERCANTILE TAX	$ 825,000	3.87%	$ (15,000)	-1.79%

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 decrease from the 2017 budgeted amount is due to the recent slight downtrend of 2017 collections.

LOCAL SERVICE TAX	$ 640,000	3.00%	$ 10,000	1.59%

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 increase is due to 2017 estimates.

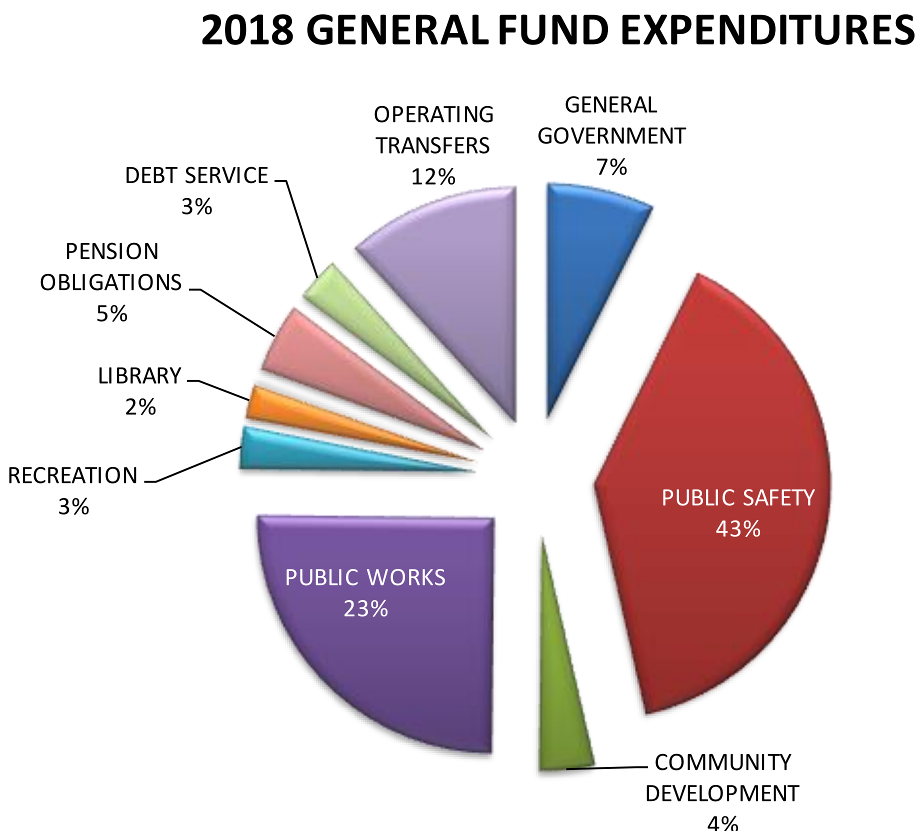
ALL OTHER REVENUE	$ 6,835,787	32.08%	$ 940,471	4.70%

All remaining General Fund Revenues account for 32.08% of the budget. The increase from the 2017 budgeted amount is primarily due to additional Fund Balance revenues for the 2018 budget.

GENERAL FUND EXPENSES

For the 2018 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 2018 projected General Fund Expenses will increase $1,302,679 or 6.51%. The proposed expense increase is due to a 16.3% increase to Operating Transfers, contractual increased personal service cost, increasing Health Insurance cost, increased Pension Obligations, and large Storm Sewer Projects in 2018.



EXPENSE TYPE	2017 BUDGET	2017 ESTIMATE	2018 BUDGET	% INCREASE OR DECREASE
GENERAL GOVERNMENT	$ 1,518,081	$ 1,566,122	$ 1,539,576	1.42%
PUBLIC SAFETY	$ 8,235,014	$ 7,880,908	$ 8,362,470	1.55%
COMMUNITY DEVELOPMENT	$ 794,881	$ 669,584	$ 787,678	-0.91%
PUBLIC WORKS	$ 4,677,113	$ 4,595,146	$ 5,330,669	13.97%
RECREATION	$ 603,689	$ 490,953	$ 598,706	-0.83%
LIBRARY	$ 478,954	$ 478,954	$ 493,378	3.01%
SENIOR PROGRAMS	$ 45,000	$ 45,000	$ 45,000	0.00%
PENSION OBLIGATIONS	$ 842,605	$ 836,585	$ 999,338	18.60%
DEBT SERVICE	$ 660,678	$ 660,508	$ 651,878	-1.33%
OPERATING TRANSFERS	$ 2,150,000	$ 2,813,570	$ 2,500,000	16.28%
TOTAL EXPENSES:	**$ 20,006,015**	**$ 20,037,330**	**$ 21,308,694**	**6.51%**

EXPENSE SOURCES

EXPENSE TYPE	2017 BUDGET	2017 ESTIMATE	2018 BUDGET	% INCREASE OR DECREASE
GENERAL GOVERNMENT	$ 1,518,081	$ 1,566,122	$ 1,539,576	1.42%

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 $21,495 or 1.42%. The increase is primarily due to increasing Personnel increases in 2018.

PUBLIC SAFETY	$ 8,235,014	$ 7,880,908	$ 8,362,470	1.55%

Public Safety Expenditures include Police, Fire, Emergency Management, School Crossing Guards, and Law Enforcement Insurance expenses. Public Safety appropriations are budgeted to increase by $127,456 or 1.55%. The increase is primarily due to increasing Insurance Premiums and contractual Personnel increases.

COMMUNITY DEVELOPMENT	$ 794,881	$ 669,584	$ 787,678	-0.91%

Community Development Expenditures include Engineering, Buildings and Codes, and Planning & Zoning expenses. Community Development appropriations are budgeted to decrease $7,203 or -.91%. The small decrease is due to expected decreases in third-party contracted services, which are also offset with revenues found in Permits and Licenses.

PUBLIC WORKS	$ 4,677,113	$ 4,595,146	$ 5,330,669	13.97%

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 $653,556 or 13.97%. The increase is primarily due to large Storm Sewer projects, contractual Personnel increases, adding an additional job position to the Road Crew and Assistant Superintendent, as well as increasing Street Lighting cost, which are reimbursed by State Liquid Fuels revenues.

RECREATION	$ 603,689	$ 490,953	$ 598,706	-0.83%

Recreation Expenditures include Parks & Recreation, Recreation Programming, and Other Park Maintenance. Recreation appropriations are budgeted to decrease $4,983 or -.83%. The decrease is primarily due to decreasing Health Insurance Premiums due to Departmental staff turnover.

MAJOR EXPENSE SOURCES (CONTINUED)

EXPENSE TYPE	2017 BUDGET	2017 ESTIMATE	2018 BUDGET	% INCREASE OR DECREASE
LIBRARY	$ 478,954	$ 478,954	$ 493,378	3.01%

Library Expenditures are an annual contribution the Township makes to Northland Public Library. The Library serves 5 surrounding Municipalities, and requests appropriations from the Municipalities based on Population, Assessed Values, and Circulation of the 5 Municipalities. Library appropriations are budgeted to increase $14,424 or 3.01%. The increase is primarily due to capital improvements needed at Northland Public Library in 2018.

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 2017's Budget due to a multiyear contract with the transportation company.

PENSION OBLIGATIONS	$ 842,605	$ 836,585	$ 999,338	18.60%

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. $533,628 of the cost is budgeted to be offset by state funding (Revenue). Pension Obligations are budgeted to increase $156,733 or 18.6%. The increase is due to lowering the Expected Investment Return, as calculated in the Township's recent Actuary Valuation. The final page of the Supplemental Information section (page 36) also shows a 5-Year history of the MMO and State Aid.

DEBT SERVICE	$ 660,678	$ 660,508	$ 651,878	-1.33%

Debt Service Expenditures include General Obligation Bond Principal & Interest and Service Fees expenses. Debt Service appropriations are budgeted to decrease $8,800 or -1.33%. 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	$ 2,150,000	$ 2,813,570	$ 2,500,000	16.28%

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 $350,000 or 16.28%. The primary reason for the increase is due to the large Capital project needs of the Township.

SANITARY SEWER FUND

REVENUE:

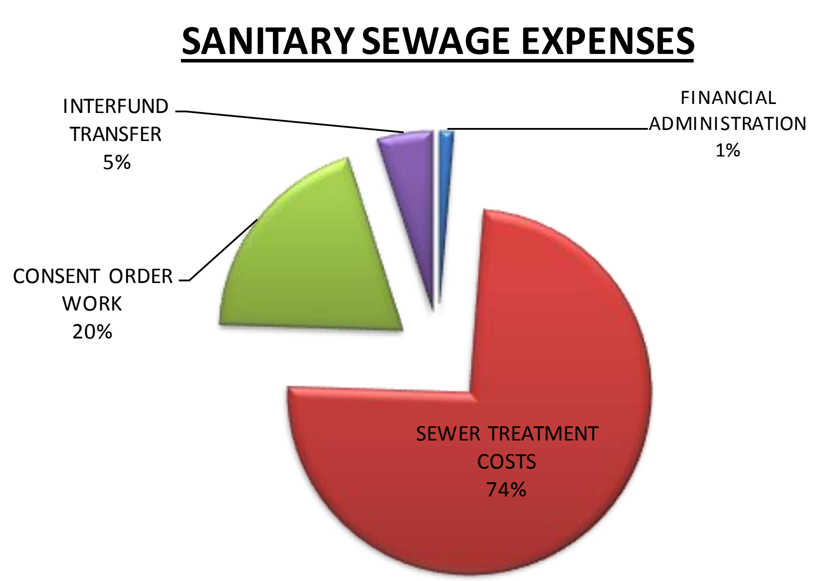
The **Sanitary Sewer Fund** is considered an **Enterprise Fund** for the Township, as the Fund is to be funded primarily through user fees. Sewage User Fees are billed quarterly in the Township, and are based on a fixed Sewage Service Charge and a Sewage Treatment Charge based on water usage in the quarter. Rates are set annually by the Township and Allegheny County Sanitary Authority (ALCOSAN). The Township's rates are budgeted to remain unchanged for 2018, while ALCOSAN rates are scheduled to increase for 2018. The ALCOSAN Service Charge will increase $1.09, from $14.51 to $15.60 per bill issued. The ALCOSAN Treatment Charge will increase by $.52, from $6.92 to $7.43. As a result of the increased rates, Sanitary Sewer Revenues are budgeted to increase $853,279 or 8.2% for 2018. 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	2018
ALCOSAN					
SERVICE CHARGE (PER QUARTERLY BILL)	$ 10.61	$ 11.78	$ 13.07	$ 14.51	$ 15.60
TREATMENT CHARGE (PER 1,000 GALLONS)	$ 5.05	$ 5.61	$ 6.23	$ 6.92	$ 7.43
TOWNSHIP					
SERVICE CHARGE (PER QUARTERLY BILL)	$ 4.50	$ 4.50	$ 4.50	$ 4.50	$ 4.50
TREATMENT CHARGE (PER 1,000 GALLONS)	$ 3.75	$ 4.50	$ 4.50	$ 4.50	$ 4.50
COMBINED RATE (ALCOSAN + TOWNSHIP)					
SERVICE CHARGE (PER QUARTERLY BILL)	$ 15.11	$ 16.28	$ 17.57	$ 19.01	$ 20.10
TREATMENT CHARGE (PER 1,000 GALLONS)	$ 8.80	$ 10.11	$ 10.73	$ 11.42	$ 11.93
AVERAGE BILL (BASED ON 15,000 GALLONS USED)					
SERVICE CHARGE (PER QUARTERLY BILL)	$ 15.11	$ 16.28	$ 17.57	$ 19.01	$ 20.10
TREATMENT CHARGE (PER 1,000 GALLONS)	$ 132.00	$ 151.65	$ 160.95	$ 171.23	$ 179.01
TOTAL BILL:	**$ 147.11**	**$ 167.93**	**$ 178.52**	**$ 190.24**	**$ 199.10**

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 $523,279 or 6.65%. The primary reason for the increase is due to the ALCOSAN 7.5% rate increase. The Township Engineering Firm (Gateway Engineers) also has identified Sewage Flow Reduction Projects. The Sewage Transfer to the General Fund increased $100,000 to recover Labor & Overhead cost incurred by the Public Works Department. Overall, Sanitary Sewer Expenses are budgeted to increase $658,279 or 6.19% for 2018.

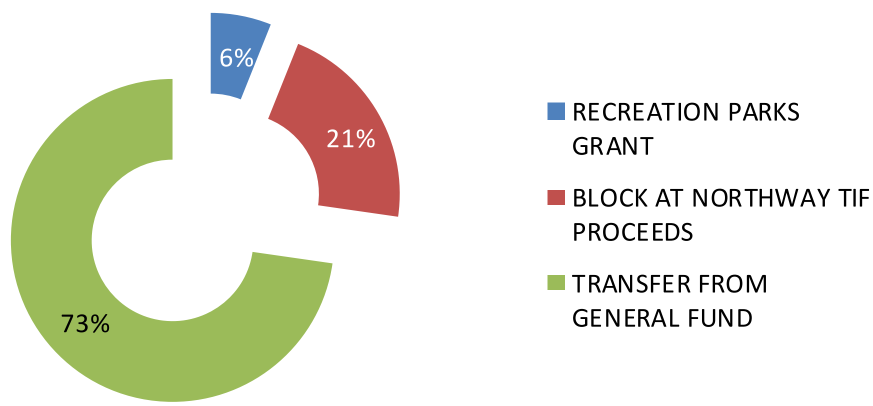


CAPITAL FUND

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 2018 Budget, the Fund will be primarily funded by the General Fund Transfer and the Block at Northway TIF Proceeds, as well as Grant monies. Capital Fund Revenues are budgeted to increase $641,044 or 24%. The budgeted increase is due to the need to undertake large Infrastructure Repairs & Replacements, as well as large Park Improvement projects in 2018.

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, & Recreation. The Road Program appropriations are budgeted at $1,500,000. Bridge repairs/replacements & Slope Stabilization projects were identified by the Township Engineers as urgent projects, estimating the cost to be $915,000 combined. Parks Improvement Projects include Sangree, ECP, & Denny Park supplemented through Grant funding, as well as regularly scheduled playground equipment replacements at neighborhood parks. Overall, Capital Fund Expenses are budgeted to increase $631,750 or 22.8% for 2018, which is primarily due to the Bridge Repair/Replacement & Slope Stabilization Projects.

CAPITAL PROJECTS FUND CAPITAL PROJECT DETAILED LIST			
IMPROVEMENTS:		**EQUIPMENT:**	
ROAD PROGRAM	$ 1,500,000	POLICE EQUIPMENT & IMPROVEMENTS	$ 138,250
BRIDGE REPAIRS/REPLACEMENTS	$ 785,000	DATA PROCESSING	$ 55,000
SLOPE STABILIZATION	$ 130,000	PUBLIC WORKS EQUIPMENT	$ 40,000
PARKS IMPROVEMENT PROJECTS	$ 490,000		
BUILDING IMPROVEMENTS	$ 120,000		
ECP SPILLWAY & POND INLETS	$ 60,000		
SIEBERT ROAD IMPROVEMENT	$ 60,000		
TRAIL PROJECTS	$ 20,000		
		TOTAL CAPITAL FUNDS BUDGET:	**$ 3,398,250**

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 2018, the State has notified the Township of an increased allocation of $46,457 or 5.27% 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. Funding will be used to supplement the cost of winter maintenance materials, vehicles, rock salt, and Street Lighting. Therefore, the Liquid Fuels Expenses are budgeted to increase $47,957 or 5.44% in 2018.

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 2018 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 2018.

SIDEWALK PROJECT FUND

REVENUE:

The Sidewalk Project Fund was created in 2017 to fund the capital improvements of sidewalks in the Township. For the 2018 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 believe that this budget sensibly appropriates the Fuds to which the Township has available, while not raising tax 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: September 25, 2017
Subject: **2017 BUDGET TIMETABLE**

DATE	**ACTION**	**RESPONSIBILITY**
September 25, 2017	Budget Worksheets to Department Directors	Director of Finance Township Manager
October 6, 2017	Return of Department Directors Budget Worksheets	Department Directors
October 9 - 13, 2017	Meeting with Finance Director to Review Department Budget Worksheets	Department Directors Director of Finance
October 16 - 18, 2017	Review Draft Budget with Department Directors	Director of Finance Department Directors
October 19 - 27, 2017	Prepare Draft Budget for Commissioners	Director of Finance
November 8, 2017 (Committee Meeting)	Review Session with Board of Commissioners prior to Public Advertisement	Board of Commissioners Township Manager Director of Finance
November 13, 2017 ***(If needed)***	Review Session	Board of Commissioners
November 16, 2017	Advertise for Public Hearing	Township Manager Director of Finance
November 20, 2017 (Regular Meeting)	Public Hearing on 2017 Proposed Budget	Township Manager Director of Finance Board of Commissioners
November 27, 2017 ***(If Needed)***	Review Session	Board of Commissioners Director of Finance
December 4, 2017	Adopt Budget (By Ordinance)	Board of Commissioners
December 5, 2017	Advertise Adopted Ordinance Enter Budget on Books	Township Manager Director of Finance

2018 BUDGET SUMMARY – ALL FUNDS

2018 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	$ 6,780,000	$ -	$ -	$ -	$ -	$ -	$ 6,780,000	18.30%
EARNED INCOME TAXES	$ 4,750,000	$ -	$ -	$ -	$ -	$ -	$ 4,750,000	12.82%
OTHER TAXES	$ 3,873,628	$ -	$ -	$ 700,000	$ -	$ -	$ 4,573,628	12.34%
SEWER USER FEES	$ -	$ -	$ -	$ -	$ 9,506,000	$ -	$ 9,506,000	25.66%
GRANT REVENUE	$ -	$ -	$ 927,907	$ 208,000	$ -	$ -	$ 1,135,907	3.07%
LICENSES AND PERMITS	$ 1,330,690	$ -	$ -	$ -	$ -	$ -	$ 1,330,690	3.59%
NON-TAX REVENUE	$ 804,995	$ -	$ -	$ -	$ -	$ 25,000	$ 829,995	2.24%
FEES AND FINES	$ 131,940	$ -	$ -	$ -	$ -	$ -	$ 131,940	0.36%
INTEREST AND RENT	$ 25,000	$ -	$ 1,500	$ 1,000	$ 4,000	$ -	$ 31,500	0.09%
RECREATION FEES	$ 200,750	$ -	$ -	$ -	$ -	$ -	$ 200,750	0.54%
FUND BALANCE	$ 1,933,784	$ -	$ -	$ 89,250	$ 1,780,993	$ -	$ 3,804,027	10.27%
OPERATING TRANSFERS	$ 1,477,907	$ 50,000	$ -	$ 2,400,000	$ -	$ 50,000	$ 3,977,907	10.74%
TOTALS:	$ 21,308,694	$ 50,000	$ 929,407	$ 3,398,250	$ 11,290,993	$ 75,000	$ 37,052,343	100.00%

2018 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	$ 1,539,576	$ -	$ -	$ 55,000	$ -	$ 50,000	$ 1,644,576	4.44%
PUBLIC SAFETY	$ 8,362,470	$ -	$ -	$ 138,250	$ -	$ -	$ 8,500,720	22.96%
COMMUNITY DEVELOPMENT	$ 787,678	$ -	$ -	$ -	$ -	$ -	$ 787,678	2.13%
PUBLIC WORKS	$ 5,330,669	$ -	$ -	$ 2,635,000	$ 136,993	$ -	$ 8,102,662	21.88%
SEWAGE TREATMENT	$ -	$ -	$ -	$ -	$ 10,604,000	$ -	$ 10,604,000	28.64%
RECREATION	$ 598,706	$ 50,000	$ -	$ 570,000	$ -	$ -	$ 1,218,706	3.29%
LIBRARY	$ 493,378	$ -	$ -	$ -	$ -	$ -	$ 493,378	1.33%
SENIOR PROGRAMS	$ 45,000	$ -	$ -	$ -	$ -	$ -	$ 45,000	0.12%
PENSION OBLIGATIONS	$ 999,338	$ -	$ -	$ -	$ -	$ -	$ 999,338	2.70%
DEBT SERVICE	$ 651,878	$ -	$ -	$ -	$ -	$ -	$ 651,878	1.76%
OPERATING TRANSFERS	$ 2,500,000	$ -	$ 929,407	$ -	$ 550,000	$ -	$ 3,979,407	10.75%
FUND BALANCE	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
TOTALS:	$ 21,308,694	$ 50,000	$ 929,407	$ 3,398,250	$ 11,290,993	$ 50,000	$ 37,027,343	100.00%

2018 GENERAL FUND SUMMARY

FUND	CATEGORY		2014		2015		2016		2017		2018
	GENERAL FUND		**ACTUAL**		**ACTUAL**		**ACTUAL**		**BUDGET**		**PROPOSED**
	REVENUES										
01-300	REAL ESTATE TAX	$	6,555,192	$	6,552,834	$	6,631,327	$	6,700,000	$	6,780,000
01-310	ACT 511 TAXES	$	7,250,874	$	7,419,907	$	7,646,947	$	7,095,000	$	7,315,000
01-321	LICENSES	$	803,132	$	830,750	$	871,130	$	780,500	$	819,000
01-322	PERMITS	$	352,570	$	682,970	$	739,741	$	443,700	$	511,690
01-331	FINES & COSTS	$	160,624	$	155,517	$	111,668	$	145,480	$	131,940
01-341	INTEREST & RENTS	$	10,144	$	18,690	$	29,411	$	13,500	$	25,000
01-355	INTERGOVERNMENTAL	$	1,305,951	$	1,263,035	$	1,348,633	$	1,205,754	$	1,308,628
01-360	DEPARTMENT FEES	$	643,217	$	857,315	$	822,499	$	611,020	$	718,855
01-380	UNCLASSIFIED REVENUE	$	260,456	$	298,442	$	271,430	$	243,700	$	286,890
01-392	INTERFUND TRANSFERS	$	1,094,491	$	1,028,981	$	1,196,313	$	2,758,362	$	3,411,691
	TOTAL REVENUE	**$**	**18,436,651**	**$**	**19,108,440**	**$**	**19,669,100**	**$**	**19,997,016**	**$**	**21,308,694**
FUND	**GENERAL FUND**		**2014**		**2015**		**2016**		**2017**		**2018**
	EXPENSES		**ACTUAL**		**ACTUAL**		**ACTUAL**		**BUDGET**		**PROPOSED**
01-400	LEGISLATIVE	$	163,350	$	157,328	$	143,199	$	216,992	$	167,875
01-401	EXECUTIVE	$	299,516	$	301,456	$	310,182	$	393,567	$	365,305
01-402	FINANCE	$	247,444	$	243,601	$	246,889	$	297,287	$	292,136
01-403	TAX COLLECTION	$	203,426	$	155,963	$	119,827	$	222,510	$	208,760
01-404	LEGAL	$	122,312	$	148,132	$	110,634	$	131,500	$	148,500
01-407	DATA PROCESSING	$	42,350	$	42,294	$	35,546	$	52,000	$	83,500
01-408	ENGINEERING	$	241,051	$	172,896	$	122,887	$	160,000	$	146,000
01-409	BUILDING/FACILITIES	$	216,117	$	148,397	$	174,106	$	249,600	$	233,400
01-410	POLICE	$	6,082,453	$	6,471,190	$	6,317,963	$	6,833,549	$	6,971,499
01-411	FIRE	$	1,075,040	$	1,093,915	$	1,087,949	$	1,115,845	$	1,123,781
01-413	BUILDING/CODES	$	289,547	$	338,848	$	604,609	$	483,010	$	476,318
01-414	PLANNING/ZONING	$	49,343	$	110,261	$	136,198	$	151,871	$	165,360
01-415	EMERGENCY MGMT	$	2,119	$	863	$	886	$	3,100	$	3,100
01-419	SCHOOL CROSSING GUARDS	$	203,982	$	215,988	$	217,203	$	237,220	$	227,590
01-427	REFUSE/RECYCLING	$	13,147	$	-	$	6,807	$	12,000	$	13,000
01-430	PUBLIC WORKS	$	3,568,615	$	3,845,921	$	4,034,345	$	4,415,513	$	5,084,269
01-450	PARKS & RECREATION	$	526,515	$	526,970	$	491,725	$	603,689	$	598,706
01-456	LIBRARY	$	437,884	$	451,536	$	470,936	$	478,954	$	493,378
01-470	DEBT SERVICE	$	513,737	$	512,956	$	653,704	$	660,678	$	651,878
01-480	UNCLASSIFIED	$	168,502	$	123,563	$	93,862	$	96,140	$	102,000
01-483	PENSION OBLIGATIONS	$	619,516	$	651,844	$	813,622	$	842,605	$	999,338
01-488	INSURANCE	$	171,421	$	193,983	$	191,989	$	198,385	$	178,000
01-490	INTERFUND TRANSFERS	$	-	$	4,281,324	$	6,623,413	$	2,150,000	$	2,500,000
01-491	REAL ESTATE REFUNDS	$	-	$	46,652	$	84,787	$	-	$	75,000
		$	**15,257,388**	**$**	**20,235,879**	**$**	**23,093,268**	**$**	**20,006,015**	**$**	**21,308,694**
	SUMMARY										
	TOTAL REVENUES	$	18,436,651	$	19,108,440	$	19,669,100	$	19,997,016	$	21,308,694
	TOTAL EXPENSES	$	15,257,388	$	20,235,879	$	23,093,268	$	20,006,016	$	21,308,694
	EXCESS/(DEFICIT)	**$**	**3,179,262**	**$**	**(1,127,439)**	**$**	**(3,424,168)**	**$**	**(9,000)**	**$**	**0**

2018 ESTIMATED REVENUES

ACCOUNT	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ESTIMATE	2018 BUDGET
	REAL ESTATE TAXES						
01-301-301100	REAL ESTATE TAX-CURRENT	$ 6,359,693	$ 6,353,285	$ 6,398,232	$ 6,500,000	$ 6,500,000	**$ 6,580,000**
01-301-301300	REAL ESTATE-DELINQUENT	$ 195,499	$ 199,549	$ 233,095	$ 200,000	$ 210,000	**$ 200,000**
	Subtotal	**$ 6,555,192**	**$ 6,552,834**	**$ 6,631,327**	**$ 6,700,000**	**$ 6,710,000**	**$ 6,780,000**
	ACT 511 TAXES						
01-310-310100	REAL ESTATE TRANSFER TAX	$ 578,416	$ 696,844	$ 767,969	$ 525,000	$ 613,620	**$ 600,000**
01-310-310210	EARNED INCOME TAX	$ 4,606,052	$ 4,681,698	$ 4,870,544	$ 4,600,000	$ 4,562,960	**$ 4,750,000**
01-310-310310	MERCANTILE TAX	$ 890,958	$ 883,040	$ 873,183	$ 840,000	$ 795,820	**$ 825,000**
01-310-310410	LOCAL SERVICE TAX	$ 639,064	$ 643,389	$ 648,439	$ 630,000	$ 637,250	**$ 640,000**
01-310-310600	ADMISSIONS TAX	$ 4,272	$ 7,973	$ 2,488	$ -	$ -	**$ -**
01-310-310800	BUSINESS PRIV TAX	$ 532,112	$ 506,964	$ 484,323	$ 500,000	$ 444,080	**$ 500,000**
	Subtotal	**$ 7,250,874**	**$ 7,419,907**	**$ 7,646,947**	**$ 7,095,000**	**$ 7,053,730**	**$ 7,315,000**
	LICENSES						
01-321-321610	SOLICITATION	$ 4,200	$ 3,000	$ 4,800	$ 3,000	$ 11,750	**$ 4,000**
01-321-321730	MECHANICAL DEVICES	$ 66,900	$ 79,260	$ 99,240	$ 77,500	$ 53,100	**$ 65,000**
01-321-321800	CABLE TV FRANCHISE	$ 732,032	$ 748,490	$ 767,090	$ 700,000	$ 739,720	**$ 750,000**
	Subtotal	**$ 803,132**	**$ 830,750**	**$ 871,130**	**$ 780,500**	**$ 804,570**	**$ 819,000**

ACCOUNT	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ESTIMATE	2018 BUDGET
	PERMITS						
01-322-322800	STREET OPENING PERMIT	$ 6,929	$ 21,268	$ 21,472	$ 19,500	$ 33,630	**$ 25,000**
01-322-322830	BUILDING PERMIT	$ 125,711	$ 279,346	$ 221,918	$ 170,000	$ 62,790	**$ 125,000**
01-322-322832	SIGN PERMIT	$ 11,286	$ 8,716	$ 8,031	$ 8,000	$ 6,480	**$ 8,000**
01-322-322834	TEMPORY SIGN PERMITS	$ 975	$ 184	$ 252	$ 500	$ 360	**$ 600**
01-322-322836	ELECTRIC PERMITS	$ 32,071	$ 34,389	$ 102,347	$ 60,000	$ 57,100	**$ 60,000**
01-322-322837	PLAN REVIEW FEE (100%)	$ 53,625	$ 101,331	$ 117,984	$ 60,000	$ 103,710	**$ 75,000**
01-322-322838	ACC AND ENERGY AUDIT (100%)	$ 21,959	$ 152,455	$ 118,237	$ 25,000	$ 291,390	**$ 130,340**
01-322-322839	SCANNING FEE	$ 11,700	$ 16,569	$ 18,494	$ 12,000	$ 5,650	**$ 12,300**
01-322-322840	FIRE PERMITS	$ 10,307	$ 17,139	$ 17,242	$ 13,500	$ 2,750	**$ 8,000**
01-322-322841	DOCUMENT STORAGE	$ 8,324	$ 11,918	$ 16,003	$ 10,000	$ 3,760	**$ 8,000**
01-322-322848	OCCUPANCY PERMITS	$ 8,460	$ 11,619	$ 17,634	$ 12,000	$ 21,830	**$ 15,000**
01-322-322849	TEMPORY OCCUPANCY PERMIT	$ 200	$ 557	$ 930	$ 400	$ 500	**$ 400**
01-322-322850	COMMERCIAL OCCUPANCY PERMITS	$ 6,476	$ 7,853	$ 10,317	$ 5,500	$ 9,040	**$ 8,000**
01-322-322851	HIGHWAY PERMITS	$ 345	$ 358	$ 190	$ 250	$ 20	**$ 250**
01-322-322852	NON-IMPACT OCCUPANCY PERMITS	$ -	$ -	$ 50	$ 100	$ -	**$ 100**
01-322-322853	OCCUPANCY PLACARD	$ 300	$ -	$ 60	$ 100	$ -	**$ 100**
01-322-322854	PLACARD REPLACEMENT	$ -	$ -	$ -	$ 100	$ -	**$ 100**
01-322-322860	GRADING PERMITS	$ 11,727	$ -	$ 9,196	$ 7,500	$ 2,180	**$ 4,000**
01-322-322880	DEMOLITION PERMIT	$ 5,078	$ 2,001	$ 4,261	$ 2,750	$ 1,640	**$ 2,500**
01-322-322881	LOGGING PERMIT	$ -	$ -	$ 300	$ -	$ -	**$ -**
01-322-322882	DUMPSTER/PODS	$ 290	$ 570	$ 585	$ 250	$ 640	**$ 250**
01-322-322883	PERMIT PENALITIES	$ -	$ -	$ -	$ 250	$ -	**$ 250**
01-322-322884	HVAC PERMITS	$ 35,838	$ 16,148	$ 53,543	$ 35,000	$ 26,930	**$ 27,500**
01-322-322890	INSPECTION FEES	$ 973	$ 550	$ 696	$ 1,000	$ 9,530	**$ 1,000**
	Subtotal	**$ 352,570**	**$ 682,970**	**$ 739,741**	**$ 443,700**	**$ 639,930**	**$ 511,690**
	FINES & COSTS						
01-331-331100	JUSTICES	$ 33,350	$ 32,081	$ 25,990	$ 31,980	$ 25,770	**$ 28,880**
01-331-331110	MOTOR VEHICLE VIOLATIONS	$ 45,170	$ 51,116	$ 39,766	$ 47,610	$ 38,890	**$ 43,080**
01-331-331111	OTHER FINES-STATE	$ 34,529	$ 24,006	$ 13,321	$ 20,970	$ 10,680	**$ 20,810**
01-331-331112	OTHER FINES-COUNTY	$ 38,013	$ 28,793	$ 24,623	$ 33,770	$ 24,710	**$ 28,730**
01-331-331120	VIOLATION OF ORDINANCES	$ 9,561	$ 19,520	$ 7,969	$ 11,150	$ 4,890	**$ 10,440**
	Subtotal	**$ 160,624**	**$ 155,517**	**$ 111,668**	**$ 145,480**	**$ 104,940**	**$ 131,940**
	INTEREST & RENTS						
01-341-341100	INTEREST EARNED	$ 10,144	$ 18,690	$ 29,411	$ 13,500	$ 40,330	**$ 25,000**
	Subtotal	**$ 10,144**	**$ 18,690**	**$ 29,411**	**$ 13,500**	**$ 40,330**	**$ 25,000**
	STATE INTERGOVERNMENTAL						
01-351-351010	CEM LANE FLOOD CONTROL	$ 6,353	$ -	$ -	$ -	$ -	**$ -**
	Subtotal	**$ 6,353**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	GRANTS						
01-354-354087	DCED - COMP REC PARK PLAN	$ 77,500	$ -	$ -	$ -	$ -	**$ -**
	Subtotal	**$ 77,500**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

ACCOUNT	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ESTIMATE	2018 BUDGET
	STATE SHARED REVENUE						
01-355-355010	PUBLIC UTILITY TAX	$ 18,179	$ 16,322	$ 19,915	$ -	$ 4,450	**$ 20,000**
01-355-355080	BEVERAGE LICENSE	$ 13,900	$ 12,250	$ 11,850	$ 11,000	$ 11,500	**$ 12,000**
01-355-355090	MARCELLUS SHALE IMPACT FEE DIS	$ 1,878	$ 3,519	$ -	$ 2,500	$ -	**$ -**
01-355-355100	REGIONAL ASSET DISTRICT	$ 496,343	$ 526,741	$ 548,253	$ 440,000	$ 521,830	**$ 540,000**
01-355-355130	STATE ACT 205 PENSION FUNDS	$ 480,212	$ 490,104	$ 555,580	$ 529,254	$ 490,104	**$ 533,628**
01-355-355140	FOREIGN FIRE INS. PREMIUM INC.	$ 208,613	$ 210,986	$ 210,233	$ 220,000	$ 210,985	**$ 200,000**
	Subtotal	**$ 1,219,125**	**$ 1,259,921**	**$ 1,345,830**	**$ 1,202,754**	**$ 1,238,869**	**$ 1,305,628**
	PAYMENT IN LIEU OF TAXES						
01-359-359100	PAYMENT IN LIEU OF TAXES	$ 2,973	$ 3,113	$ 2,803	$ 3,000	$ 3,580	**$ 3,000**
	Subtotal	**$ 2,973**	**$ 3,113**	**$ 2,803**	**$ 3,000**	**$ 3,580**	**$ 3,000**
	DEPARTMENT FEES - GL ADMIN						
01-361-361320	ENGINEERING REVIEW/SITE INSPE	$ 29,490	$ -	$ -	$ -	$ -	**$ -**
01-361-361325	REIMBURSEABLE ENGINEERING FEES	$ 14,545	$ 63,550	$ 88,295	$ -	$ -	**$ -**
01-361-361340	ZHB APPEALS RESIDENTIAL	$ 3,600	$ 2,025	$ 2,950	$ 3,000	$ 3,090	**$ 3,000**
01-361-361341	ZHB APPEALS- COMMERCIAL	$ 10,425	$ 4,475	$ 5,675	$ 6,000	$ 7,060	**$ 6,500**
01-361-361345	FIRE HEARING APPEALS	$ 500	$ 1,500	$ 500	$ 500	$ 1,250	**$ 510**
01-361-361350	REZONING FEES	$ -	$ -	$ 300	$ 500	$ 1,250	**$ 400**
01-361-361360	SUBDIVISION FEES	$ 6,701	$ 13,575	$ 10,400	$ 2,200	$ 5,780	**$ 4,200**
01-361-361370	SITE PLAN FEES	$ 600	$ 1,855	$ 712	$ 1,800	$ 2,700	**$ 2,000**
01-361-361390	CONDITIONAL USE FEE	$ 900	$ 300	$ 600	$ 500	$ 750	**$ 500**
01-361-361400	COMPLIANCE LETTERS-BLDG INSP	$ 500	$ 450	$ 1,000	$ 800	$ 440	**$ 750**
01-361-361401	DYE TEST CERTIFICATIONS	$ 25,879	$ 29,850	$ 31,350	$ 22,500	$ 32,810	**$ 29,590**
01-361-361450	BUILDING RENTAL - ANTENNA	$ 21,568	$ 20,527	$ 10,433	$ -	$ -	**$**
01-361-361500	SALE MAPS AND PUBLICATIONS	$ 251	$ 63	$ 74	$ 200	$ 80	**$ 300**
01-361-361560	SALE PROPERTY/SUPPLIES	$ 15,881	$ 25,165	$ 34,286	$ 15,000	$ 66,320	**$ 45,000**
01-361-361561	SALE-LEAF BAGS	$ 977	$ 1,019	$ 737	$ 100	$ 90	**$ 100**
01-361-361565	SALE OF ADS ROSS RECORD	$ 19,080	$ -	$ -	$ -	$ -	**$ -**
	Subtotal	**$ 150,897**	**$ 164,354**	**$ 187,311**	**$ 53,100**	**$ 121,620**	**$ 92,850**

ACCOUNT	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ESTIMATE	2018 BUDGET
	DEPARTMENT FEES - POLICE						
01-362-362110	ACCIDENT REPORTS	$ 8,319	$ 7,909	$ 9,003	$ 8,200	$ 6,510	**$ 7,800**
01-362-362120	POLICE EXTRA DETAILS	$ 172,211	$ 338,047	$ 254,173	$ 200,000	$ 324,680	**$ 255,000**
01-362-362125	NORTH HILLS DUI TASK FORCE	$ 5,964	$ 7,416	$ 2,702	$ 10,000	$ 4,540	**$ 7,500**
01-362-362130	IS SHARING MAINTENANCE	$ 8,250	$ 8,250	$ 8,250	$ 8,250	$ 8,250	**$ 8,250**
01-362-362140	SCHOOL GUARD REIM-NHSD	$ 104,176	$ 105,332	$ 112,666	$ 118,610	$ 138,930	**$ 113,795**
01-362-362150	COMPLIANCE LETTERS-RTPD	$ 241	$ -	$ -	$ 500	$ -	**$ -**
01-362-362160	ATTORNEY GENERAL TASK FORCE	$ 44,519	$ 68,974	$ 93,535	$ 55,310	$ 74,890	**$ 70,000**
01-362-362161	FEDERAL TASK FORCE	$ 4,321	$ 8,988	$ 4,423	$ 7,000	$ 3,660	**$ 4,500**
01-362-362172	STATE GRANT - BUCKLE UP	$ 2,745	$ 5,170	$ 4,795	$ 5,450	$ 10,550	**$ 5,500**
01-362-362173	POLICE ALARM VIOLATIONS	$ 600	$ 300	$ 2,300	$ 1,000	$ 3,040	**$ 2,500**
01-362-362175	WINTER REIMBURSEMENT	$ 19,507	$ 19,827	$ 14,536	$ 14,350	$ -	**$ 14,700**
01-362-362200	FIRE REPORTS	$ 115	$ 85	$ 40	$ 100	$ 20	**$ 100**
01-362-362201	FIRE ESCROW	$ -	$ -	$ -	$ -	$ 22,650	**$ -**
	Subtotal	**$ 370,966**	**$ 570,297**	**$ 506,423**	**$ 428,770**	**$ 597,720**	**$ 489,645**
	DEPT FEES - RECREATION						
01-367-367300	REGISTRATION	$ 1,200	$ 5	$ 630	$ -	$ 210	**$ -**
01-367-367301	SUMMER RECREATION PROG	$ 38,315	$ 50,970	$ 55,335	$ 60,000	$ 62,000	**$ 65,000**
01-367-367302	SUMMER RECREATION FIELD TRIPS	$ 6,112	$ 8,510	$ 9,570	$ 8,000	$ 9,000	**$ 10,000**
01-367-367303	COMMUNITY EVENT SPONSORS	$ -	$ -	$ 500	$ 2,000	$ -	**$ 1,000**
	Subtotal	**$ 45,627**	**$ 59,485**	**$ 66,035**	**$ 70,000**	**$ 71,210**	**$ 76,000**
	DEPARTMENT FEES - PROGRAMS						
01-368-368100	CLASS FEES	$ 2,428	$ 965	$ 5	$ -	$ 30	**$ -**
01-368-368108	GAME/VENDING MACHINE COMM	$ 485	$ 588	$ 539	$ 500	$ 400	**$ 500**
01-368-368109	ONE -TIME FAMILY PROGRAMS	$ 2,752	$ 219	$ 782	$ 1,000	$ -	**$ 940**
01-368-368110	COMMUNITY DAY SPONSORS	$ 6,050	$ 7,350	$ 5,800	$ 7,000	$ 2,500	**$ 3,000**
01-368-368111	COMMUNITY DAY VENDORS	$ 6,485	$ 3,232	$ 1,650	$ 4,000	$ 4,000	**$ 4,000**
01-368-368112	COUPON BOOKS	$ 478	$ 90	$ 420	$ 150	$ -	**$ 330**
01-368-368118	ONE-TIME KIDS PROGRAMS	$ 651	$ 1,675	$ 1,846	$ -	$ 360	**$ -**
01-368-368120	AMUSEMENT TICKETS	$ 570	$ 430	$ 273	$ 1,500	$ 410	**$ 2,250**
01-368-368200	1ST TO 2ND GRADE BASKETBALL	$ 1,080	$ 1,417	$ 3,402	$ 1,600	$ 3,110	**$ 2,280**
01-368-368201	7 TO 12 GRADE BASKETBALL	$ 7,370	$ 8,447	$ 7,116	$ 6,000	$ -	**$ 6,150**
01-368-368205	ONE TIME CLASSES	$ 1,582	$ 1,014	$ 677	$ 1,500	$ -	**$ 1,540**
01-368-368210	START SMART SPORTS CAMP	$ 3,153	$ 2,905	$ 5,612	$ 3,100	$ 4,000	**$ 4,000**
01-368-368216	FISHING TOURNAMENT DONATIONS	$ 228	$ 702	$ 444	$ 500	$ 500	**$ -**
01-368-368301	COMPUTER CLASSES	$ 80	$ 50	$ -	$ -	$ -	**$ -**
01-368-368306	BEGINNING LINE DANCE	$ 4,797	$ 3,774	$ 3,358	$ 4,000	$ 3,070	**$ 4,000**
01-368-368309	AEROBICS	$ 14,422	$ 11,328	$ 10,909	$ 11,300	$ 5,340	**$ 8,000**
01-368-368312	YOGA	$ 6,848	$ 4,178	$ 3,414	$ 4,500	$ 3,850	**$ 4,250**
01-368-368314	FORMAL DANCE CLASS	$ 1,835	$ 638	$ -	$ 500	$ -	**$ 620**
01-368-368317	PILATES	$ 6,291	$ 1,615	$ 1,734	$ 2,000	$ 1,170	**$ 2,000**
01-368-368401	SENIOR FITNESS	$ 8,142	$ 12,563	$ 7,583	$ 10,000	$ 6,630	**$ 9,000**
01-368-368402	SENIOR PICKLEBALL	$ -	$ -	$ 7,166	$ -	$ 7,990	**$ 7,500**
	Subtotal	**$ 75,727**	**$ 63,179**	**$ 62,730**	**$ 59,150**	**$ 43,360**	**$ 60,360**

ACCOUNT	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ESTIMATE	2018 BUDGET
	DEPARTMENT FEES - RENTALS						
01-369-369500	RENTAL-EVERGREEN COMM. PARK	$ 27,627	$ 23,210	$ 23,514	$ 25,000	$ 27,870	**$ 25,000**
01-369-369501	RENTAL-DENNY PARK	$ 3,814	$ 3,286	$ 3,259	$ 3,600	$ 3,240	**$ 3,690**
01-369-369505	RENTAL-JOHN HERB FIELD	$ 2,760	$ 4,781	$ 1,360	$ 2,000	$ 1,000	**$ 2,000**
01-369-369503	RENTAL-SHELTERS (RMC)	$ 2,475	$ 2,119	$ 1,235	$ 1,600	$ 3,100	**$ 2,200**
01-369-369504	RENTALS-CLASSROOMS	$ 17,723	$ 26,432	$ 12,458	$ 15,000	$ 14,960	**$ 15,000**
01-369-369507	RENTALS-GYM	$ -	$ -	$ 9,741	$ 8,000	$ 10,930	**$ 8,500**
01-369-369505	RENTAL-FIELDS	$ 2,760	$ 4,781	$ 1,360	$ 3,000	$ 1,000	**$ 2,500**
01-369-369506	ALCOHOL USE FEES	$ 4,670	$ 5,400	$ 5,300	$ 5,500	$ 6,000	**$ 5,500**
	Subtotal	**$ 61,828**	**$ 70,010**	**$ 58,227**	**$ 63,700**	**$ 68,100**	**$ 64,390**
	UNCLASSIFIED REVENUE						
01-380-380100	POLICE FEE-EMPLOYMENT	$ -	$ 1,960	$ -	$ -	$ -	**$ -**
01-380-380200	BUS SHELTERS	$ 18,090	$ 18,090	$ 20,282	$ -	$ 23,480	**$ 20,000**
01-380-380220	INSURANCE REIMBURSEMENT	$ 165,587	$ 207,976	$ 192,038	$ 175,000	$ 199,380	**$ 200,000**
01-380-380250	RECYCLING REIMBURSEMENT	$ -	$ -	$ -	$ -	$ 25,000	**$ -**
01-380-380999	MISCELLANEOUS REVENUE	$ 29	$ -	$ 383	$ 5,000	$ 1,900	**$ 2,500**
	Subtotal	**$ 183,706**	**$ 228,026**	**$ 212,703**	**$ 180,000**	**$ 249,760**	**$ 222,500**
	INTERFUND TRANSFERS						
01-392-392008	TRANSFERS FROM SEWER FUND	$ 275,000	$ 350,000	$ 450,000	$ 450,000	$ 450,000	**$ 550,000**
01-392-392035	TRANSFERS FROM LIQUID FUELS	$ 666,553	$ 678,981	$ 746,313	$ 881,700	$ 881,700	**$ 927,907**
01-392-392036	CAPITAL LEASE PROCEEDS	$ 152,938	$ -	$ -	$ -	$ -	**$ -**
01-392-392950	PRIOR YR GEN RESERVE	$ -	$ -	$ -	$ 1,426,662	$ 957,111	**$ 1,933,784**
	Subtotal	**$ 1,094,491**	**$ 1,028,981**	**$ 1,196,313**	**$ 2,758,362**	**$ 2,288,811**	**$ 3,411,691**
01-395-395100	REFUND PRIOR YR EXPENDITURES	$ 14,922	$ 406	$ 501	$ -	$ 800	**$ -**
	Subtotal	**$ 14,922**	**$ 406**	**$ 501**	**$ -**	**$ 800**	**$ -**
	TOTAL REVENUES	**$ 18,436,651**	**$ 19,108,440**	**$ 19,669,100**	**$ 19,997,016**	**$ 20,037,330**	**$ 21,308,694**
	ENDING FUND BALANCE	**$ 9,031,771**	**$ 14,229,418**	**$ 10,600,980**	**$ 9,165,319**	**$ 9,643,869**	**$ 7,710,085**

2018 ESTIMATED EXPENSE APPROPRIATIONS

ACCOUNT #	ACCOUNT DESCRIPTION	2014	$ 2,015	2016	2017	2017	2018
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	BUDGET
	LEGISLATIVE						
01-400-113000	SALARIES-COMMISSIONERS	$ 39,375	$ 39,375	$ 39,375	$ 39,375	$ 39,375	**$ 39,375**
01-400-145000	SECRETARIAL SERVICE	$ 6,975	$ 7,503	$ 8,000	$ 10,000	$ 4,970	**$ 8,500**
01-400-156000	HEALTH/MEIT INSURANCE	$ 83,192	$ 76,174	$ 67,138	$ 124,717	$ 66,980	**$ 80,000**
01-400-156101	HEALTHCARE HRA ACCT	$ 6,842	$ 8,345	$ 6,585	$ 10,000	$ 6,370	**$ 7,000**
01-400-157000	STD/LTD/LIFE	$ 1,143	$ 1,056	$ 814	$ 1,000	$ 740	**$ 800**
01-400-161000	SOCIAL SECURITY	$ 2,070	$ 1,670	$ 1,705	$ 2,200	$ 600	**$ 2,400**
01-400-161001	MEDICARE	$ 484	$ 240	$ -	$ 500	$ 140	**$ 500**
01-400-310000	PROFESSIONAL SERVICES	$ 667	$ -	$ -	$ 2,500	$ -	**$ 2,500**
01-400-321000	TELEPHONE/INTERNET SERVICES	$ 3,601	$ 3,127	$ 2,881	$ 3,300	$ 2,700	**$ 3,300**
01-400-420000	DUES/MEMBERSHIP	$ 3,757	$ 3,723	$ 4,803	$ 3,500	$ 1,400	**$ 4,000**
01-400-460000	MEETINGS & CONFERENCES	$ 12,117	$ 13,562	$ 10,400	$ 15,400	$ 14,360	**$ 16,000**
01-400-470000	GENERAL EXPENSE	$ 3,126	$ 2,552	$ 1,498	$ 4,500	$ 2,310	**$ 3,500**
	Subtotal	**$ 163,350**	**$ 157,328**	**$ 143,199**	**$ 216,992**	**$ 139,945**	**$ 167,875**
	EXECUTIVE						
01-401-121000	SALARY-MANAGER	$ 92,836	$ 97,514	$ 98,418	$ 102,535	$ 102,535	**$ 104,586**
01-401-140000	WAGES-CLERICAL	$ 104,148	$ 91,501	$ 86,705	$ 111,110	$ 111,110	**$ 114,443**
01-401-145000	SUSTAINABILITY/INTERN	$ -	$ 16,818	$ 26,633	$ 25,000	$ 25,000	**$ 27,000**
01-401-156000	HEALTH/MEIT INSURANCE	$ 31,163	$ 37,189	$ 35,327	$ 71,672	$ 38,250	**$ 40,000**
01-401-156100	HEALTHCARE INS. BUY-BACK	$ 10,398	$ 10,519	$ 10,254	$ 15,000	$ 6,410	**$ 10,500**
01-401-157000	STD/LTD/LIFE	$ 3,973	$ 3,787	$ 3,485	$ 4,000	$ 2,710	**$ 3,000**
01-401-161000	SOCIAL SECURITY	$ 13,123	$ 12,456	$ 9,169	$ 13,090	$ 4,020	**$ 15,000**
01-401-161001	MEDICARE	$ 3,069	$ 1,612	$ -	$ 1,900	$ 940	**$ 4,000**
01-401-162000	PA UNEMPLOYMENT COMP	$ 474	$ 1,292	$ -	$ 1,640	$ 50	**$ 1,600**
01-401-182001	LONGEVITY CLERICAL	$ 340	$ 352	$ 364	$ 370	$ 352	**$ 376**
01-401-210000	OFFICE SUPPLIES	$ 8,684	$ 8,149	$ 7,733	$ 10,000	$ 4,220	**$ 8,000**
01-401-231000	VEHICLE FUEL/GASOLINE	$ 2,899	$ 913	$ 470	$ 2,500	$ 490	**$ 1,500**
01-401-310000	PROFESSIONAL SERVICES	$ 14,073	$ 960	$ 565	$ 4,000	$ 140	**$ 2,500**
01-401-321002	CELLULAR PHONE	$ 1,060	$ 1,125	$ 1,140	$ 1,250	$ 1,070	**$ 1,200**
01-401-325000	POSTAGE	$ 1,165	$ 1,806	$ 2,391	$ 1,500	$ 2,400	**$ 2,000**
01-401-342000	PRINTING	$ 26	$ -	$ -	$ 500	$ -	**$ 500**
01-401-354000	WORKERS COMPENSATION	$ 907	$ 867	$ 1,050	$ 1,000	$ 1,010	**$ 1,100**
01-401-420000	DUES/MEMBERSHIP	$ 2,572	$ 2,296	$ 3,465	$ 3,000	$ 600	**$ 3,000**
01-401-451000	MAINTENANCE CONTRACTS	$ 6,569	$ 8,293	$ 20,280	$ 18,500	$ 16,190	**$ 20,000**
01-401-460000	MEETINGS & CONFERENCES	$ 2,036	$ 4,006	$ 2,733	$ 5,000	$ 4,600	**$ 5,000**
01-401-750000	CAPITAL PURCHASES	$ -	$ -	$ -	$ -	$ -	**$ -**
	Subtotal	**$ 299,516**	**$ 301,456**	**$ 310,182**	**$ 393,567**	**$ 322,097**	**$ 365,305**

ACCOUNT #	ACCOUNT DESCRIPTION	2014	$ 2,015	2016	2017	2017	2018
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	BUDGET
	FINANCE						
01-402-122000	SALARY-FINANCE DIRECTOR	$ 74,262	$ 62,954	$ 79,997	$ 82,800	$ 82,800	**$ 84,456**
01-402-140000	WAGES-CLERICAL	$ 86,409	$ 92,733	$ 98,840	$ 96,000	$ 96,000	**$ 97,850**
01-402-156000	HEALTH/MEIT INSURANCE	$ 25,717	$ 22,238	$ 16,541	$ 48,000	$ 19,540	**$ 32,000**
01-402-156101	HEALTHCARE BUY BACK	$ 1,597	$ 3,394	$ 741	$ 2,600	$ 310	**$ -**
01-402-157000	STD/LTD/LIFE	$ 4,249	$ 12,263	$ 1,705	$ 2,800	$ 2,270	**$ 2,500**
01-402-161000	SOCIAL SECURITY	$ 10,237	$ 8,420	$ 7,744	$ 10,939	$ 3,160	**$ 11,000**
01-402-161001	MEDICARE	$ 2,394	$ 1,164	$ -	$ 1,588	$ 740	**$ 2,700**
01-402-162000	PA UNEMPLOYMENT COMP	$ 278	$ 957	$ -	$ 600	$ 600	**$ 600**
01-402-182001	LONGEVITY CLERICAL	$ 248	$ 272	$ 136	$ 310	$ 272	**$ 330**
01-402-210000	OFFICE SUPPLIES	$ 1,651	$ 4,171	$ 2,866	$ 3,500	$ 1,950	**$ 3,500**
01-402-310000	PROFESSIONAL SERVICES	$ 690	$ 7,800	$ -	$ 3,000	$ -	**$ 3,000**
01-402-311000	AUDITING SERVICES	$ 19,945	$ 20,000	$ 20,500	$ 25,000	$ 26,280	**$ 27,500**
01-402-325000	POSTAGE	$ 1,934	$ 1,772	$ 1,784	$ 2,500	$ 1,620	**$ 2,500**
01-402-353000	TREASURERS' BOND	$ 8,898	$ -	$ 10,029	$ 10,000	$ 14,830	**$ 11,000**
01-402-354000	WORKERS COMPENSATION	$ 701	$ 683	$ 827	$ 800	$ 740	**$ 800**
01-402-384000	LEASE-MACHINERY&EQUIPMENT	$ 2,065	$ 1,893	$ 2,248	$ 2,100	$ 1,980	**$ 2,250**
01-402-420000	DUES/MEMBERSHIP	$ 125	$ 150	$ 350	$ 400	$ 410	**$ 400**
01-402-451000	MAINTENANCE CONTRACTS	$ -	$ 350	$ -	$ 350	$ -	**$ 6,000**
01-402-460000	MEETINGS & CONFERENCES	$ 1,733	$ 2,389	$ 2,582	$ 4,000	$ 4,810	**$ 3,750**
01-402-475000	BANKING/SERVICE CHARGES	$ 4,310	$ -	$ -	$ -	$ -	**$ -**
	Subtotal	**$ 247,444**	**$ 243,601**	**$ 246,889**	**$ 297,287**	**$ 258,312**	**$ 292,136**
	TAX COLLECTION						
01-403-114000	COMMISSION-TREASURER	$ 9,957	$ 9,780	$ 10,000	$ 10,000	$ 9,130	**$ 10,000**
01-403-161000	FICA Match	$ 620	$ 551	$ 433	$ 660	$ 180	**$ 660**
01-403-161001	MED Match	$ 145	$ 67	$ -	$ 150	$ 40	**$ 150**
01-403-162000	PAUC Match	$ -	$ -	$ -	$ 200	$ -	**$ 200**
01-403-311000	AUDITING SERVICES	$ 872	$ 850	$ 875	$ 1,100	$ -	**$ 1,000**
01-403-316000	COMMISSION/JORDAN TAX	$ 13,760	$ 18,583	$ 33,835	$ 31,000	$ 6,510	**$ 32,500**
01-403-316100	JORDAN/REIMBURSEABLES	$ 230	$ 12,362	$ -	$ -	$ -	**$ -**
01-403-317000	COMMISSION/KEYSTONE COLLECTIONS	$ 76,195	$ 33,145	$ -	$ 74,000	$ 74,000	**$ 75,000**
01-403-317100	EIT/LST COLLECTION EXPENSES	$ 2,890	$ 892	$ -	$ 7,700	$ 7,700	**$ 5,000**
01-403-318000	COMMISSION/NHSD	$ 43,166	$ 42,479	$ 40,865	$ 42,000	$ 36,650	**$ 42,000**
01-403-353000	BOND	$ 1,844	$ 1,847	$ 1,782	$ 2,200	$ 2,230	**$ 2,250**
01-403-400000	FILING FEES/APPRAISAL FEES	$ 29,339	$ 11,011	$ 6,912	$ 28,500	$ 5,820	**$ 15,000**
01-403-470000	WARRANT OF COLLECTION	$ 24,409	$ 24,397	$ 25,125	$ 25,000	$ 24,400	**$ 25,000**
	Subtotal	**$ 203,426**	**$ 155,963**	**$ 119,827**	**$ 222,510**	**$ 166,660**	**$ 208,760**

ACCOUNT #	ACCOUNT DESCRIPTION	2014	$ 2,015	2016	2017	2017	2018
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	BUDGET
	LEGAL SERVICES						
01-404-314000	LEGAL SERVICES	$ 112,569	$ 119,391	$ 97,496	$ 100,000	$ 146,510	**$ 115,000**
01-404-316000	SPECIAL LABOR COUNSEL	$ 1,755	$ 11,882	$ 2,811	$ 12,500	$ 20,000	**$ 16,000**
01-404-341000	LEGAL ADVERTISING	$ 7,988	$ 16,859	$ 10,327	$ 13,000	$ 10,470	**$ 12,500**
01-404-343000	CODIFICATION	$ -	$ -	$ -	$ 3,000	$ -	**$ 2,500**
01-404-540000	CIVIL SERVICE/LEGAL	$ -	$ -	$ -	$ 3,000	$ -	**$ 2,500**
	Subtotal	**$ 122,312**	**$ 148,132**	**$ 110,634**	**$ 131,500**	**$ 176,980**	**$ 148,500**
	DATA PROCESSING						
01-407-215000	COMPUTER SUPPLIES	$ 651	$ -	$ -	$ -	$ -	**$ -**
01-407-325000	INTERNET SERVICES	$ 2,345	$ 2,708	$ 655	$ 2,500	$ 140	**$ 2,500**
01-407-451000	MAINTENANCE CONTRACTS	$ 26,568	$ 23,504	$ 33,906	$ 24,000	$ 37,430	**$ 42,500**
01-407-453000	WEB DESIGN/MAINTENANCE	$ 2,245	$ 1,870	$ -	$ 2,500	$ 630	**$ 18,000**
01-407-454000	GENERAL HARDWARE	$ 3,437	$ 4,535	$ 400	$ 6,000	$ -	**$ 3,000**
01-407-455000	GENERAL SOFTWARE/LICENSES	$ 2,963	$ 5,164	$ 584	$ 12,000	$ 160	**$ 12,500**
01-407-750000	CAPITAL PURCHASES	$ 4,142	$ 4,513	$ -	$ 5,000	$ 470	**$ 5,000**
	Subtotal	**$ 42,350**	**$ 42,294**	**$ 35,546**	**$ 52,000**	**$ 38,830**	**$ 83,500**
	ENGINEERING						
01-408-310000	PROFESSIONAL SERVICES	$ 171,578	$ 54,432	$ 78,152	$ 65,000	$ 68,270	**$ 70,000**
01-408-310100	ENG.-STORM WATER MGMT	$ -	$ 25,361	$ 30,232	$ 85,000	$ 53,100	**$ 65,000**
01-408-310200	ENGINEERING - TRAFFIC	$ -	$ 6,204	$ 10,920	$ 10,000	$ 11,490	**$ 11,000**
01-408-311000	REIMBURSEABLE ENGINEERING FEES	$ 69,474	$ 86,899	$ 3,584	$ -	$ -	**$ -**
	Subtotal	**$ 241,051**	**$ 172,896**	**$ 122,887**	**$ 160,000**	**$ 132,860**	**$ 146,000**
	BUILDINGS						
01-409-236000	HOUSEHOLD SUPPLIES	$ 3,883	$ 5,433	$ 5,100	$ 5,500	$ 6,050	**$ 5,200**
01-409-250000	REPAIR & MAINTENANCE SUPPLIES	$ 11,273	$ 7,260	$ 15,333	$ 12,000	$ 4,770	**$ 10,000**
01-409-321000	TELEPHONE	$ 5,985	$ 5,171	$ 5,969	$ 5,800	$ 5,550	**$ 6,000**
01-409-361000	ELECTRICITY	$ 66,405	$ 44,989	$ 26,276	$ 60,000	$ 23,490	**$ 39,800**
01-409-362000	GAS/HEATING	$ 15,133	$ 8,342	$ 3,441	$ 15,000	$ 3,690	**$ 16,000**
01-409-366000	WATER	$ 1,728	$ 2,005	$ 2,334	$ 3,500	$ 2,250	**$ 2,500**
01-409-370000	REPAIR/MAINT SERVICES	$ 16,652	$ 7,747	$ 57,385	$ 50,000	$ 20,310	**$ 45,000**
01-409-375000	REPAIR/MAINT ELEVATOR	$ 2,155	$ 3,373	$ 2,152	$ 2,800	$ 2,380	**$ 2,500**
01-409-450000	CONTRACTED SERVICES	$ 47,255	$ 61,513	$ 56,116	$ 55,000	$ 55,500	**$ 56,400**
01-409-750000	CAPITAL PURCHASES	$ 45,648	$ 2,564	$ -	$ 40,000	$ 5,000	**$ 50,000**
	Subtotal	**$ 216,117**	**$ 148,397**	**$ 174,106**	**$ 249,600**	**$ 128,990**	**$ 233,400**

ACCOUNT #	ACCOUNT DESCRIPTION	2014	2015	2016	2017	2017	2018
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	BUDGET
	POLICE						
01-410-122000	CHIEF OF POLICE	$ 111,140	$ 104,200	$ 121,969	$ 120,269	$ 120,269	**$ 123,877**
01-410-130000	SALARY-LIEUTENANTS	$ 202,258	$ 270,249	$ 151,223	$ 218,670	$ 218,670	**$ 349,110**
01-410-130001	SALARY-SERGEANTS	$ 632,660	$ 725,369	$ 691,070	$ 694,222	$ 694,222	**$ 698,485**
01-410-130002	SALARY-POLICE OFFICERS	$ 2,647,540	$ 2,858,092	$ 2,738,705	$ 3,027,175	$ 3,027,175	**$ 3,015,350**
01-410-140000	WAGES-CLERICAL	$ 85,343	$ 89,795	$ 92,520	$ 92,643	$ 92,643	**$ 96,221**
01-410-156000	HEALTH/MEIT INSURANCE	$ 733,542	$ 765,417	$ 728,126	$ 915,750	$ 801,180	**$ 870,000**
01-410-156100	HEALTHCARE BUY-BACK	$ 5,199	$ 5,259	$ 5,127	$ 11,766	$ 7,060	**$ 12,060**
01-410-156101	HEALTHCARE HRA	$ 66,126	$ 63,102	$ 69,340	$ 75,000	$ 77,520	**$ 76,880**
01-410-157000	STD/LTD/LIFE	$ 113,053	$ 103,565	$ 100,791	$ 106,100	$ 95,470	**$ 109,000**
01-410-161000	SOCIAL SECURITY	$ 5,580	$ 26,933	$ 164,342	$ 34,000	$ 34,000	**$ 34,850**
01-410-161001	MEDICARE	$ 60,231	$ 27,765	$ -	$ 36,000	$ 36,000	**$ 36,900**
01-410-162000	PA UNEMPLOYMENT COMP	$ 6,229	$ 12,701	$ -	$ 9,400	$ 9,400	**$ 9,640**
01-410-181000	EDUCATION INCENTIVE	$ 9,400	$ 9,400	$ 9,400	$ 9,400	$ 12,250	**$ 9,800**
01-410-182000	LONGEVITY	$ 87,740	$ 92,620	$ 106,318	$ 104,248	$ 14,740	**$ 102,930**
01-410-182001	LONGEVITY CLERICAL	$ 212	$ 236	$ 260	$ 284	$ 284	**$ 308**
01-410-183000	OVERTIME/POLICE	$ 63,547	$ 56,978	$ 73,613	$ 100,000	$ 67,730	**$ 102,500**
01-410-183007	OVERTIME/TASKFORCE	$ 64,334	$ 94,697	$ 91,282	$ 77,760	$ 73,810	**$ 87,110**
01-410-184000	OFFICER IN CHARGE	$ 6,739	$ 6,398	$ 5,682	$ 8,200	$ 8,870	**$ 8,446**
01-410-185000	POLICE EXTRA DETIAL	$ 159,289	$ 295,427	$ 243,254	$ 200,000	$ 268,620	**$ 255,000**
01-410-187000	COURT TIME	$ 108,173	$ 94,725	$ 101,095	$ 100,000	$ 79,190	**$ 103,000**
01-410-191000	UNIFORM ALLOW/POLICE	$ 30,100	$ 30,100	$ 36,900	$ 38,700	$ 48,500	**$ 38,700**
01-410-200000	NEW UNIFORMS/POLICE	$ 1,767	$ -	$ 9,345	$ 5,000	$ 2,450	**$ 11,000**
01-410-200010	PHOTO LAB SUPPLIES	$ 2,626	$ 2,878	$ 3,000	$ 3,000	$ 480	**$ 3,000**
01-410-200011	TRAFFIC SUPPLIES	$ 2,458	$ 2,095	$ 7,027	$ 7,500	$ 8,320	**$ 7,500**
01-410-200012	DETECTIVE SUPPLIES	$ 3,036	$ 2,958	$ 2,999	$ 3,000	$ 1,140	**$ 3,000**
01-410-200013	EVIDENCE ROOM	$ 1,941	$ 1,926	$ 2,345	$ 2,500	$ 2,720	**$ 2,562**
01-410-210000	OFFICE SUPPLIES	$ 9,271	$ 10,930	$ 10,654	$ 10,250	$ 10,800	**$ 12,000**
01-410-231000	VEHICLE FUEL/GASOLINE	$ 81,349	$ 49,826	$ 37,013	$ 63,000	$ 36,650	**$ 63,000**
01-410-231001	VEHICLE FUEL/GAS FIRE POLICE	$ 1,739	$ 999	$ 638	$ 1,800	$ 860	**$ 1,800**
01-410-238004	UNIFORM REPLACE/POLICE	$ 284	$ 122	$ 1,000	$ 1,000	$ 620	**$ 1,000**
01-410-242001	OPER SUPPLY/SPEC PROGRAM	$ 9,029	$ 8,017	$ 9,998	$ 10,000	$ 6,250	**$ 10,000**
01-410-251000	VEHICLE PARTS	$ 26,285	$ 26,267	$ 31,439	$ 30,750	$ 13,510	**$ 31,520**
01-410-251001	TIRES	$ 9,391	$ 11,334	$ 9,619	$ 10,250	$ 1,670	**$ 12,000**
01-410-261000	AMMUNITION	$ 19,648	$ 13,873	$ 26,479	$ 20,500	$ 17,590	**$ 21,010**
01-410-310000	Professional Services	$ -	$ -	$ 600	$ 1,000	$ -	**$ 3,000**
01-410-317000	CIVIL SERVICE/MEDICAL	$ 300	$ -	$ 2,495	$ 2,500	$ -	**$ 4,000**
01-410-317100	CIVIL SERVICE/GENERAL	$ -	$ 5,035	$ 20,445	$ 16,000	$ 8,910	**$ 16,000**
01-410-319000	K-9 CORPS	$ 3,266	$ 3,089	$ 3,556	$ 5,000	$ 2,750	**$ 5,130**
01-410-321000	TELEPHONE	$ 10,018	$ 10,249	$ 9,528	$ 12,000	$ 7,960	**$ 12,000**
01-410-321002	CELLULAR PHONE	$ 2,882	$ 3,063	$ 2,353	$ 3,000	$ 2,090	**$ 3,000**
01-410-321003	CELL PHONE-SCHOOL GUARDS	$ 688	$ 373	$ 378	$ 1,200	$ 350	**$ 1,200**
01-410-323000	VOICE GRADE TRANSM SERV	$ 2,637	$ 2,745	$ 2,980	$ 2,560	$ 2,820	**$ 2,620**
01-410-325000	POSTAGE	$ 558	$ 452	$ 454	$ 600	$ 330	**$ 600**
01-410-337000	MILEAGE/PARKING	$ 2,989	$ 2,750	$ 2,204	$ 3,000	$ 1,210	**$ 3,080**
01-410-354000	WORKERS COMPENSATION	$ 205,480	$ 179,731	$ 224,860	$ 217,600	$ 275,610	**$ 223,040**
01-410-420000	DUES/MEMBERSHIP	$ 2,763	$ 2,893	$ 2,759	$ 3,080	$ 2,880	**$ 3,200**
01-410-450002	RADIO EQUIPMENT MAINT	$ 11,126	$ 11,713	$ 14,917	$ 15,000	$ 10,420	**$ 15,000**
01-410-450004	ANIMAL CONTROL	$ 12,355	$ 13,555	$ 12,215	$ 15,000	$ 12,500	**$ 15,000**
01-410-451000	MAINTENANCE CONTRACTS	$ 15,192	$ 14,486	$ 11,514	$ 15,380	$ 16,320	**$ 15,760**
01-410-451001	MAINT CONTRACTS/VEHICLE	$ 9,437	$ 9,422	$ 2,367	$ 10,250	$ 2,570	**$ 10,250**
01-410-451002	INFORMATION SYSTEM MAINT	$ 49,123	$ 54,503	$ 58,473	$ 65,000	$ 79,990	**$ 66,630**
01-410-460000	MEETINGS & CONFERENCES	$ 2,474	$ 2,362	$ 2,523	$ 2,560	$ 2,530	**$ 2,560**
01-410-461000	TRAINING	$ 11,578	$ 12,491	$ 15,329	$ 15,380	$ 17,380	**$ 17,000**
01-410-461001	TRAINING HOSTED	$ -	$ -	$ 174	$ 250	$ -	**$ 250**
01-410-530001	CONTRIB/FIRE POLICE	$ 35,000	$ 35,600	$ 36,600	$ 37,520	$ 37,520	**$ 38,320**
01-410-530002	CONTRIB/FIRE POLICE UTIL	$ 4,517	$ 4,095	$ 4,328	$ 4,000	$ 3,850	**$ 4,300**
01-410-740000	VEHICLE PURCHASES Existing	$ 49,948	$ 65,696	$ 98,749	$ 109,068	$ 80,080	**$ 110,000**
01-410-740001	VEHICLE PURCHASES New	$ 70,850	$ 90,649	$ 105,590	$ 128,464	$ 78,590	**$ 80,000**
01-410-750000	CAPITAL PURCHASES	$ 212,013	$ 81,985	$ -	$ -	$ -	**$ -**
	Subtotal	**$ 6,082,453**	**$ 6,471,190**	**$ 6,317,963**	**$ 6,833,549**	**$ 6,537,323**	**$ 6,971,499**

ACCOUNT #	ACCOUNT DESCRIPTION	2014	2015	2016	2017	2017	2018
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	BUDGET
	Public Safety - Fire						
01-411-122000	SALARY-FIRE MARSHALL	$ 16,890	$ 17,703	$ 17,860	$ 18,305	$ 16,720	**$ 18,671**
01-411-161000	SOCIAL SECURITY	$ 1,054	$ 960	$ 773	$ 1,170	$ 330	**$ 1,200**
01-411-161001	MEDICARE	$ 246	$ 117	$ -	$ 270	$ 80	**$ 280**
01-411-162000	PA UNEMPLOYMENT COMP	$ 13	$ 183	$ -	$ 200	$ 20	**$ 200**
01-411-231000	VEHICLE FUEL/GASOLINE	$ 1,086	$ 698	$ 739	$ 7,000	$ 6,500	**$ 7,000**
01-411-232000	VEHICLE FUEL/DIESEL-VFD	$ 23,054	$ 12,634	$ 12,034	$ 18,000	$ 12,730	**$ 18,000**
01-411-240000	OPERATING SUPPLIES	$ 1,010	$ 681	$ 50	$ 2,500	$ 150	**$ 2,500**
01-411-242002	OPER SUPPLY/FIRE PREVENT	$ -	$ 159	$ -	$ 1,000	$ -	**$ 1,000**
01-411-242004	OPER SUPPLY/DEP F.MARSHA	$ -	$ 1,230	$ 74	$ 1,000	$ -	**$ 1,000**
01-411-251000	VEHICLE MAINT/FM	$ 744	$ 1,375	$ 385	$ 750	$ 460	**$ 750**
01-411-321002	CELLULAR PHONE	$ 270	$ 251	$ 259	$ 400	$ 240	**$ 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	$ 253,686	$ 46,211	$ 46,911	$ 40,000	$ 80,130	**$ 54,000**
01-411-363000	HYDRANT SERVICE	$ 152,698	$ 193,653	$ 184,326	$ 180,350	$ 173,310	**$ 178,880**
01-411-374001	MAINT/EMER GENERATORS	$ -	$ -	$ -	$ 100	$ -	**$ 100**
01-411-420000	DUES/MEMBERSHIP	$ 405	$ 1,636	$ 1,305	$ 2,000	$ 2,010	**$ 2,000**
01-411-461000	TRAINING	$ -	$ 439	$ -	$ 550	$ 150	**$ 550**
01-411-530000	CONTRIBUTION/VOL FIRE DEPT	$ 535,000	$ 543,000	$ 551,000	$ 559,000	$ 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	$ -	$ 210,986	$ 210,233	$ 220,000	$ 210,985	**$ 200,000**
01-411-750000	CAPITAL PURCHASES	$ 26,883	$ -	$ -	$ -	$ -	**$ 15,000**
	Subtotal	**$ 1,075,040**	**$ 1,093,915**	**$ 1,087,949**	**$ 1,115,845**	**$ 1,108,815**	**$ 1,123,781**
	SCHOOL CROSSING GUARDS						
01-419-140003	WAGES - SCHOOL CROSSING GUARDS	$ 170,113	$ 185,101	$ 186,908	$ 194,000	$ 180,000	**$ 184,110**
01-419-157000	STD/LTD/LIFE	$ 2,535	$ 2,599	$ 2,589	$ 2,560	$ 1,570	**$ 2,000**
01-419-161000	SOCIAL SECURITY	$ 10,854	$ 9,198	$ 8,093	$ 12,070	$ 1,640	**$ 12,370**
01-419-161001	MEDICARE	$ 2,539	$ 1,495	$ -	$ 2,820	$ 380	**$ 2,890**
01-419-162000	PA UMEMPLOYMENT COMP.	$ 1,794	$ 2,349	$ -	$ 3,160	$ 590	**$ 3,240**
01-419-191002	UNIFORM ALLOW/SCHOOL GUARDS	$ 3,850	$ 4,050	$ 7,050	$ 5,700	$ -	**$ 5,700**
01-419-238001	UNIFORM REPLACE/SCHOOL GUARDS	$ 1,291	$ 1,009	$ 583	$ 2,050	$ -	**$ 2,050**
01-419-354000	WORKER'S COMP	$ 11,007	$ 10,187	$ 11,979	$ 14,860	$ 14,000	**$ 15,230**
	Subtotal	**$ 203,982**	**$ 215,988**	**$ 217,203**	**$ 237,220**	**$ 198,180**	**$ 227,590**
	REFUSE/RECYCLING						
01-427-450000	CONTRACTED SERVICES-SOLID	$ 13,008		$ 6,807	$ 12,000	$ 13,850	**$ 13,000**
01-427-750000	MINOR PURCHASES	$ 139		$ -	$ -	$ -	**$ -**
	Subtotal	**$ 13,147**	**$ -**	**$ 6,807**	**$ 12,000**	**$ 13,850**	**$ 13,000**

ACCOUNT #	ACCOUNT DESCRIPTION	2014	2015	2016	2017	2017	2018
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	BUDGET
	BUILDING AND CODES						
01-413-122000	SALARY-BUILDING CODE OFFICIAL	$ 59,962	$ 50,907	$ 69,992	$ 71,400	$ 71,400	**$ 72,828**
01-413-130004	CODE OFFICER	$ 17,892	$ 144	$ 12,438	$ 18,000	$ 17,890	**$ 19,000**
01-413-140000	WAGES-CLERICAL	$ 40,043	$ 48,305	$ 49,197	$ 48,500	$ 46,150	**$ 49,710**
01-413-140006	WAGES-SUMMER	$ 4,615	$ 3,970	$ 765	$ 4,000	$ -	**$ 2,000**
01-413-156000	HEALTH/MEIT INSURANCE	$ 19,750	$ 29,776	$ 40,259	$ 42,000	$ 42,650	**$ 49,000**
01-413-156100	HEALTHCARE BUY-BACK	$ 4,560	$ 4,332	$ 4,231	$ 5,000	$ 5,290	**$ 5,000**
01-413-156101	HEALTHCARFE HRA	$ 2,031	$ 1,878	$ 1,450	$ 1,800	$ 1,020	**$ 1,850**
01-413-157000	STD/LTD/LIFE	$ 1,840	$ 2,023	$ 9,320	$ 2,000	$ 5,780	**$ 5,000**
01-413-161000	SOCIAL SECURITY	$ 7,939	$ 5,582	$ 5,732	$ 8,500	$ 8,500	**$ 8,710**
01-413-161001	MEDICARE	$ 1,857	$ 776	$ -	$ 2,000	$ 2,000	**$ 2,050**
01-413-162000	PA UNEMPLOYMENT COMP	$ 563	$ 430	$ -	$ 800	$ 800	**$ 820**
01-413-182001	LONGEVITY CLERICAL	$ 232	$ 244	$ 256	$ 260	$ 244	**$ 270**
01-413-231000	VEHICLE FUEL/GASOLINE	$ 1,681	$ 556	$ 1,307	$ 2,500	$ 1,420	**$ 3,000**
01-413-231100	VEHICLE MAINTENANCE	$ 1,591	$ -	$ 1,107	$ 2,500	$ 790	**$ 2,500**
01-413-240000	OPERATING SUPPLIES	$ 1,897	$ 4,448	$ 8,767	$ 5,500	$ 5,700	**$ 5,640**
01-413-240001	LIENABLE ITEMS	$ 3,763	$ 3,225	$ -	$ 3,000	$ -	**$ 3,000**
01-413-242002	DEMOLITION/BLIGHT PROPERTIES	$ -	$ -	$ -	$ 25,000	$ 16,750	**$ 36,000**
01-413-242006	REFERENCE & CODE BOOKS	$ 2,209	$ 1,291	$ 2,903	$ 3,000	$ 2,450	**$ 3,000**
01-413-310000	PROF SERVICES/APPEALS	$ 1,150	$ 134,657	$ 211,337	$ 100,000	$ 80	**$ 10,000**
01-413-310001	THIRD PARTY FEES (80%)	$ 78,039	$ 31,615	$ 174,506	$ 120,000	$ 147,780	**$ 150,000**
01-413-321002	CELLULAR PHONE	$ 840	$ 715	$ 1,382	$ 1,300	$ 1,740	**$ 1,500**
01-413-325000	POSTAGE	$ 2,587	$ 2,282	$ 2,182	$ 3,000	$ 1,510	**$ 2,120**
01-413-342000	PRINTING	$ -	$ -	$ -	$ 500	$ -	**$ 500**
01-413-354000	WORKERS COMPENSATION	$ 785	$ 628	$ 723	$ 750	$ 700	**$ 770**
01-413-384000	LEASE-MACHINERY&EQUIPMENT	$ 848	$ 1,490	$ 1,594	$ 2,000	$ 2,120	**$ 2,050**
01-413-420000	DUES/MEMBERSHIP	$ 1,219	$ 859	$ 725	$ 1,000	$ 300	**$ 1,030**
01-413-451000	MAINTENANCE CONTRACTS	$ 8,057	$ 7,833	$ 3,685	$ 6,200	$ 6,070	**$ 6,470**
01-413-460000	MEETINGS AND CONFERENCES	$ 965	$ 253	$ 5	$ 2,500	$ 840	**$ 2,500**
01-413-750000	CAPITAL PURCHASES	$ 22,632	$ 627	$ 748	$ -	$ -	**$ 30,000**
	Subtotal	**$ 289,547**	**$ 338,848**	**$ 604,609**	**$ 483,010**	**$ 389,974**	**$ 476,318**
	PLANNING & ZONING						
01-414-115000	DIRECTOR OF COMMUNITY DEVELOPMENT	$ 18,467	$ 59,037	$ 65,000	$ 71,500	$ 71,500	**$ 72,930**
01-414-116000	SALARY - ZHB/PLANNING COMMITTEE	$ 8,460	$ 8,580	$ 8,510	$ 8,500	$ 8,280	**$ 8,710**
01-414-145001	SECRETARIAL SERVICE/ZHB	$ 2,397	$ 3,001	$ 2,882	$ 6,000	$ 1,890	**$ 4,000**
01-414-145002	SECRETARIAL SEVICE/PLANNING	$ 200	$ 512	$ 120	$ 2,200	$ 300	**$ 2,260**
01-414-156000	HEALTH/MEIT INSURANCE	$ -	$ -	$ -	$ 20,346	$ 16,850	**$ 23,000**
01-414-156101	HEALTHCARE HRA	$ 20	$ 532	$ 1,028	$ 1,800	$ 2,520	**$ 2,000**
01-414-157000	STD;TD;OFE	$ -	$ -	$ -	$ 850	$ 850	**$ 850**
01-414-161000	SOCIAL SECURITY	$ 1,704	$ 3,564	$ 3,308	$ 4,100	$ 4,100	**$ 4,200**
01-414-161001	MEDICARE	$ 399	$ 422	$ -	$ 950	$ 950	**$ 970**
01-414-162000	PAUC MATCH	$ 15	$ 213	$ -	$ 1,450	$ 1,450	**$ 1,490**
01-414-314001	LEGAL SERVICES	$ 14,454	$ 30,173	$ 52,351	$ 27,500	$ 34,700	**$ 38,500**
01-414-314002	CELL PHONE	$ -	$ -	$ -	$ 425	$ 400	**$ 400**
01-414-341000	LEGAL ADVERTISING	$ 2,592	$ 3,510	$ 2,924	$ 3,750	$ 2,960	**$ 3,500**
01-414-342000	PRINTING	$ 421	$ 78	$ -	$ 500	$ -	**$ 500**
01-414-460000	MEETINGS AND CONFERENCES	$ 215	$ 640	$ 75	$ 2,000	$ -	**$ 2,050**
	Subtotal	**$ 49,343**	**$ 110,261**	**$ 136,198**	**$ 151,871**	**$ 146,750**	**$ 165,360**
	EMERGENCY MANAGEMENT						
01-415-240000	OPERATING SUPPLIES	$ 551	$ -	$ -	$ 1,500	$ 200	**$ 1,500**
01-415-321002	CELLULAR PHONE	$ 1,568	$ 863	$ 886	$ 1,600	$ 770	**$ 1,600**
	Subtotal	**$ 2,119**	**$ 863**	**$ 886**	**$ 3,100**	**$ 970**	**$ 3,100**

ACCOUNT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ESTIMATE	2018 BUDGET
	PUBLIC WORKS -GENERAL						
01-430-122000	SALARY-SUPERINTENDENT	$ 75,500	$ 81,119	$ 80,396	$ 83,695	$ 77,130	**$ 85,369**
01-430-122001	SALARY-ASST SUPERINTENDENT	$ 63,890	$ 67,979	$ 67,758	$ 69,052	$ 63,770	**$ 140,000**
01-430-140000	WAGES-CLERICAL	$ 42,495	$ 45,343	$ 45,198	$ 46,000	$ 42,620	**$ 47,200**
01-430-140001	WAGES-ROAD CREW	$ 1,197,013	$ 1,296,075	$ 1,357,652	$ 1,230,000	$ 1,404,340	**$ 1,446,470**
01-430-140006	WAGES-SUMMER	$ 24,381	$ 20,813	$ 37,239	$ 40,900	$ 64,910	**$ 50,000**
01-430-156000	HEALTH/MEIT INSURANCE	$ 362,331	$ 379,364	$ 400,594	$ 670,000	$ 476,720	**$ 550,000**
01-430-156100	HEALTHCARE BUY-BACK	$ 10,398	$ 15,646	$ 17,518	$ 18,000	$ 6,410	**$ 18,500**
01-430-156101	HEALTHCARE HRA	$ 34,553	$ 38,433	$ 30,536	$ 40,000	$ 37,890	**$ 41,000**
01-430-157000	STD/LTD/LIFE	$ 29,108	$ 27,596	$ 28,353	$ 30,000	$ 27,880	**$ 31,000**
01-430-161000	SOCIAL SECURITY	$ 92,892	$ 87,628	$ 68,770	$ 107,500	$ 107,500	**$ 125,000**
01-430-161001	MEDICARE	$ 21,725	$ 11,197	$ -	$ 25,100	$ 25,100	**$ 28,000**
01-430-162000	PA UNEMPLOYMENT COMP	$ 3,855	$ 7,710	$ -	$ 6,150	$ 6,150	**$ 8,000**
01-430-182000	LONGEVITY	$ 5,184	$ 5,585	$ 5,396	$ 6,100	$ 6,100	**$ 6,300**
01-430-182001	LONGEVITY CLERICAL	$ 364	$ -	$ -	$ 400	$ -	**$ 400**
01-430-183000	OVERTIME/ROAD CREW	$ 85,729	$ 86,148	$ 89,728	$ 90,000	$ 52,920	**$ 92,300**
01-430-188000	MEAL MONEY	$ 4,494	$ 3,927	$ 3,995	$ 5,000	$ 2,560	**$ 3,800**
01-430-210000	OFFICE SUPPLIES	$ 1,807	$ 1,370	$ 725	$ 2,000	$ 1,930	**$ 2,000**
01-430-236000	HOUSEHOLD SUPPLIES	$ 3,573	$ 2,506	$ 5,357	$ 4,750	$ 6,450	**$ 4,500**
01-430-236001	SAFETY EQUIPMENT/FIRST AID	$ 5,605	$ 3,110	$ 11,500	$ 6,000	$ 6,680	**$ 6,700**
01-430-238000	UNIFORM RENTAL	$ 7,187	$ 8,982	$ 6,871	$ 7,900	$ 10,820	**$ 8,100**
01-430-250000	REPAIR & MAINT SUPPLIES	$ 3,021	$ 2,157	$ 11,067	$ 2,500	$ 15,130	**$ 3,000**
01-430-260000	SMALL TOOLS	$ 2,830	$ 2,285	$ 3,333	$ 2,500	$ 3,120	**$ 3,500**
01-430-321000	TELEPHONE	$ 184	$ 418	$ 484	$ 500	$ 390	**$ 1,000**
01-430-321002	CELLULAR PHONE	$ 2,452	$ 2,585	$ 4,115	$ 4,000	$ 3,850	**$ 3,200**
01-430-321003	ANSWERING SERVICE CALLS	$ 1,339	$ 1,563	$ 1,737	$ 1,700	$ 1,090	**$ 1,700**
01-430-327000	RADIO EQUIPMENT MAINT	$ 6,056	$ 5,587	$ 992	$ 6,500	$ 410	**$ 3,300**
01-430-354000	WORKERS COMPENSATION	$ 107,091	$ 99,790	$ 116,931	$ 120,000	$ 109,990	**$ 110,000**
01-430-361000	ELECTRICITY	$ 9,768	$ 6,044	$ 9,995	$ 11,500	$ 21,940	**$ 12,500**
01-430-362000	GAS/HEATING	$ 18,950	$ 12,431	$ 13,016	$ 18,000	$ 20,990	**$ 18,500**
01-430-366000	WATER	$ 2,659	$ 2,598	$ 3,830	$ 4,000	$ 4,110	**$ 4,100**
01-430-370000	REPAIR/MAINT SERVICES	$ 2,682	$ 14,854	$ 11,231	$ 11,000	$ 12,280	**$ 12,500**
01-430-384000	EQUIPMENT RENTAL	$ 6,271	$ 2,496	$ 8,469	$ 6,000	$ 15,180	**$ 14,000**
01-430-450000	CONTRACTED SERVICES	$ 2,667	$ 4,773	$ 5,333	$ 5,000	$ 2,170	**$ 5,000**
01-430-450006	PA ONE CALL SYSTEM	$ 2,208	$ 2,952	$ 2,711	$ 3,000	$ 3,300	**$ 2,700**
01-430-451000	MAINTENANCE CONTRACTS	$ 3,115	$ 3,281	$ 4,158	$ 3,600	$ 5,420	**$ 6,000**
01-430-460000	MEETINGS AND CONFERENCES	$ 1,246	$ 1,949	$ 2,294	$ 2,400	$ 5,690	**$ 4,500**
01-430-470000	RECYCLE BINS/LEAF BAGS/COMPOS	$ 8,836	$ -	$ -	$ -	$ -	**$ -**
01-430-740000	CAPITAL PURCH - EXISTING	$ 8,836	$ 154,936	$ 154,937	$ 210,366	$ 155,036	**$ 215,000**
01-430-750000	CAPITAL PURCH - NEW LEASES	$ 39,383	$ 45,280	$ 100,018	$ 77,000	$ 77,000	**$ 65,000**
	Subtotal	**$ 2,301,680**	**$ 2,556,510**	**$ 2,712,239**	**$ 2,978,113**	**$ 2,884,976**	**$ 3,180,139**
	PUBLIC WORKS - ROAD MAINT						
01-431-250000	REPAIR & MAINT SUPPLIES	$ 4,377	$ 1,074	$ 6,472	$ 3,000	$ 5,930	**$ 4,600**
01-431-252000	ASPHALT	$ 35,475	$ 54,744	$ 47,771	$ 32,500	$ 53,160	**$ 45,600**
01-431-252001	COLD PATCH	$ 3,453	$ 4,234	$ 1,970	$ 3,500	$ 2,070	**$ 3,500**
	Subtotal	**$ 43,305**	**$ 60,052**	**$ 56,214**	**$ 39,000**	**$ 61,160**	**$ 53,700**
	PUBLIC WORKS-SNOW REMOVAL						
01-432-245000	SALT & CINDERS	$ 557,754	$ 560,090	$ 565,350	$ 615,000	$ 600,000	**$ 600,000**
01-432-246000	CALCIUM	$ 1,210	$ 3,052	$ 701	$ 2,500	$ 920	**$ 2,500**
	Subtotal	**$ 558,964**	**$ 563,142**	**$ 566,051**	**$ 617,500**	**$ 600,920**	**$ 602,500**

ACCOUNT #	ACCOUNT DESCRIPTION	2014	2015	2016	2017	2017	2018
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	BUDGET
	PUBLIC WORKS - TRAFFIC CONTROL						
01-433-250000	POST - HARDWARE - MISC	$ 471	$ 1,262	$ 2,332	$ 3,500	$ 2,480	**$ 3,500**
01-433-250001	POST/RAILS/HARDWARE/MISC	$ -	$ 8,098	$ 12,360	$ 15,000	$ 11,630	**$ 15,000**
01-433-263000	PAINT	$ 6,552	$ 3,256	$ 6,831	$ 8,250	$ 8,240	**$ 13,250**
01-433-266000	SIGN MATERIALS	$ 10,077	$ 11,486	$ 6,169	$ 6,150	$ 13,500	**$ 10,000**
01-433-450000	CONTRACTED SERVICES	$ -	$ 6,281	$ -	$ 3,000	$ -	**$ 3,000**
01-433-450001	TRAFFIC SIGNAL MAINTENANCE	$ 15,163	$ 20,639	$ 12,295	$ 25,000	$ 8,540	**$ 25,000**
01-433-450003	TRAFFIC SIGNAL OPERATION	$ -	$ 15,579	$ 11,257	$ 25,000	$ 9,020	**$ 25,000**
01-433-750000	CAPITAL PURCHASES	$ 13,638	$ -	$ -	$ -	$ -	**$ -**
	Subtotal	**$ 45,901**	**$ 66,602**	**$ 51,244**	**$ 85,900**	**$ 53,410**	**$ 94,750**
	PUBLIC WORKS - STREET LIGHTING						
01-434-361000	ELECTRICITY	$ 284,670	$ 268,519	$ 321,355	$ 250,000	$ 278,350	**$ 285,580**
01-434-374000	REPAIR/MAINT/EQUIPT	$ -	$ -	$ -	$ 1,000	$ 19,870	**$ 1,000**
	Subtotal	**$ 284,670**	**$ 268,519**	**$ 321,355**	**$ 251,000**	**$ 298,220**	**$ 286,580**
	PUBLIC WORKS - STORM SEWERS						
01-436-250000	REPAIR & MAINTENANCE SUPPLIES	$ 8,515	$ 8,902	$ 23,784	$ 80,000	$ 173,980	**$ 100,000**
01-436-250001	CULVERTS	$ -	$ 2,840	$ 7,646	$ 5,000	$ 12,550	**$ 5,000**
01-436-264000	CASTINGS	$ 4,277	$ 17,412	$ 15,930	$ 15,000	$ 23,580	**$ 15,000**
01-436-265000	PIPE	$ 1,723	$ 7,164	$ 5,586	$ 8,000	$ 9,030	**$ 8,000**
01-436-384000	EQUIPMENT RENTAL	$ 118	$ 1,925	$ -	$ 5,000	$ -	**$ 5,000**
01-436-420000	PINE CREEK TMDL ANNUAL CONTRIB.	$ -	$ -	$ -	$ 5,000	$ -	**$ 5,000**
01-436-750000	CAPITAL PURCHASES	$ -	$ -	$ -	$ -	$ -	**$ 400,000**
	Subtotal	**$ 14,634**	**$ 38,243**	**$ 52,946**	**$ 118,000**	**$ 219,140**	**$ 538,000**
	PUBLIC WORKS - VEHICLE REPAIRS						
01-437-231000	VEHICLE FUEL/GASOLINE	$ 60,307	$ 32,914	$ 39,144	$ 60,000	$ 55,000	**$ 60,000**
01-437-232000	VEHICLE FUEL/DIESEL	$ 131,428	$ 86,674	$ 64,833	$ 100,000	$ 68,340	**$ 85,000**
01-437-234000	OIL	$ 3,627	$ 5,993	$ 4,185	$ 6,000	$ 2,940	**$ 6,000**
01-437-235000	LUBRICANTS	$ 1,539	$ 1,717	$ 1,231	$ 2,500	$ 1,140	**$ 2,500**
01-437-250000	REPAIR & MAINT SUPPLIES	$ 22,639	$ 28,221	$ 29,328	$ 30,000	$ 28,760	**$ 30,000**
01-437-251000	VEHICLE PARTS	$ 46,162	$ 72,223	$ 74,055	$ 50,000	$ 67,440	**$ 64,600**
01-437-251001	TIRES	$ 20,121	$ 16,690	$ 21,232	$ 20,000	$ 21,870	**$ 20,500**
01-437-251002	SNOW EQUIPMENT PARTS	$ 19,014	$ 7,102	$ 8,816	$ 15,000	$ 2,420	**$ 10,000**
01-437-374000	REPAIR/MAIN/EQUIPMENT	$ 14,625	$ 41,321	$ 31,474	$ 42,500	$ 86,570	**$ 50,000**
	Subtotal	**$ 319,461**	**$ 292,853**	**$ 274,298**	**$ 326,000**	**$ 334,480**	**$ 328,600**

ACCOUNT #	ACCOUNT DESCRIPTION	2014	2015	2016	2017	2017	2018
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	BUDGET
	PARKS & RECREATION						
01-451-122000	SALARY-PARKS & REC DIRECTOR	$ 51,750	$ 55,082	$ 54,642	$ 57,820	$ 52,820	**$ 58,976**
01-451-130004	WAGES-COMM. CTR. COORDINATOR	$ 14,035	$ 26,718	$ 23,385	$ 30,000	$ 18,040	**$ 32,000**
01-451-140002	WAGES-RECREATON SPECIALIST	$ 24,854	$ 37,179	$ 16,432	$ 42,000	$ 20,870	**$ 43,050**
01-451-140005	WAGES-REC & ECP ATTENDANTS	$ 11,822	$ 8,892	$ 10,756	$ 11,300	$ 7,730	**$ 11,580**
01-451-140006	WAGES-FACILITY ATTENDANTS	$ 17,390	$ 13,022	$ 20,048	$ 14,000	$ 17,100	**$ 15,000**
01-451-140008	WAGES-INTERNS	$ 5,000	$ -	$ 2,592	$ 5,300	$ -	**$ 5,430**
01-451-146000	INSTRUCTORS	$ -	$ 26,075	$ 31,201	$ 27,500	$ 17,770	**$ 28,190**
01-451-156000	HEALTH/MEIT INSURANCE	$ 26,692	$ 30,774	$ 15,864	$ 35,520	$ 15,320	**$ 15,000**
01-451-156100	HEALTHCARE BUY-BACK	$ -	$ -	$ 5,127	$ 5,000	$ 6,410	**$ 5,000**
01-451-156101	HEALTHCARE HRA	$ 1,962	$ 1,958	$ 2,024	$ 3,500	$ 1,510	**$ 3,590**
01-451-157000	STD/LTD/LIFE	$ 1,470	$ 1,954	$ 1,225	$ 2,000	$ 990	**$ 1,500**
01-451-161000	SOCIAL SECURITY	$ 7,931	$ 7,698	$ 5,536	$ 10,000	$ 10,000	**$ 10,250**
01-451-161001	MEDICARE	$ 1,855	$ 940	$ -	$ 1,800	$ 1,800	**$ 1,700**
01-451-162000	PA UNEMPLOYMENT COMP	$ 304	$ 1,194	$ -	$ 1,600	$ 1,600	**$ 1,640**
01-451-210000	OFFICE SUPPLIES	$ 6,016	$ 4,084	$ 1,792	$ 3,100	$ 1,360	**$ 3,180**
01-451-210100	PROGRAM SUPPLIES	$ 18	$ 7,311	$ 7,445	$ 7,000	$ 5,010	**$ 7,180**
01-451-231000	VEHICLE FUEL/GASOLINE	$ -	$ 172	$ 212	$ 500	$ 300	**$ 510**
01-451-240000	COMPLEMENTARY SUPPLIES	$ 216	$ 4,753	$ 7,424	$ 6,500	$ 4,930	**$ -**
01-451-247001	COMMUNITY EVENTS	$ 3,419	$ 1,797	$ 5,161	$ 3,000	$ 2,660	**$ 3,080**
01-451-247002	COMMUNITY DAY	$ 20,657	$ 15,417	$ 18,831	$ 25,000	$ 21,490	**$ 25,630**
01-451-247003	COMMUNITY DAY - FIREWORKS	$ 7,500	$ -	$ -	$ -	$ -	**$ -**
01-451-247005	KIDS FISHING TOURNAMENT	$ 3,178	$ 2,459	$ 3,413	$ 4,000	$ 3,803	**$ 4,200**
01-451-247006	4th JULY PARADE - PERRYSVILLE	$ 3,406	$ 757	$ 232	$ 3,500	$ 60	**$ 3,500**
01-451-247007	4TH JULY PARADE - FIREWORKS	$ 7,500	$ 7,500	$ 7,500	$ 10,000	$ 12,500	**$ 10,000**
01-451-321002	CELLULAR PHONE	$ 140	$ 943	$ 480	$ 1,000	$ 520	**$ 1,000**
01-451-337000	AUTO ALLOWANCE	$ -	$ -	$ -	$ 500	$ 510	**$ 600**
01-451-354000	WORKERS COMPENSATION	$ 9,454	$ 7,493	$ 9,746	$ 9,500	$ 11,120	**$ 9,740**
01-451-420000	DUES/MEMBERSHIP	$ -	$ 1,265	$ 220	$ 1,500	$ -	**$ 1,500**
01-451-510000	FIELD TRIPS/SUMMER	$ 4,758	$ 9,313	$ 8,599	$ 11,000	$ 13,620	**$ 11,280**
01-451-510001	AMUSEMENT TICKETS	$ 1,000	$ -	$ -	$ -	$ -	**$ -**
01-451-750000	CAPITAL PURCHASES	$ 39,142	$ 30,213	$ -	$ -	$ -	**$ -**
	Subtotal	**$ 271,470**	**$ 304,963**	**$ 259,888**	**$ 333,440**	**$ 249,843**	**$ 314,306**
	RECREATION PROGRAMMING						
01-453-140007	WAGES-SUMMER REC	$ 59,549	$ 59,185	$ 66,356	$ 62,500	$ 59,500	**$ 78,000**
01-453-146000	INSTRUCTORS	$ 45,349	$ 1,155	$ 570	$ -	$ 900	**$ 1,000**
01-453-161000	SOCIAL SECURITY	$ 3,692	$ 4,523	$ 2,873	$ 4,300	$ 4,300	**$ 3,800**
01-453-161001	MEDICARE	$ 867	$ 1	$ -	$ 400	$ 400	**$ 700**
01-453-162000	PA UNEMPLOYMENT COMP	$ 59	$ 2	$ 207	$ -	$ 200	**$ 1,000**
01-453-240000	OPERATING SUPPLIES/SUMMER	$ 8,107	$ 6,376	$ 6,006	$ 7,900	$ 10,380	**$ 8,500**
01-453-247000	BVELLVUE POOL CO-OP	$ 9,357	$ 10,138	$ 10,191	$ 12,500	$ 12,280	**$ 11,000**
01-453-250000	REPAIR & MAINT SUPPLIES	$ 2,569	$ 544	$ 133	$ 3,000	$ -	**$ 3,000**
01-453-310000	PROFESSIONAL SERVICES	$ 2,154	$ 220	$ -	$ 100	$ 200	**$ 500**
01-453-325000	POSTAGE	$ 1,300	$ 823	$ 698	$ 2,000	$ 350	**$ 1,000**
01-453-341001	NEWSLETTER/ADVERTISING	$ 24,688	$ 27,305	$ 23,754	$ 30,000	$ 23,830	**$ 28,000**
01-453-342000	PRINTING	$ 870	$ 30	$ 1,032	$ 1,000	$ 1,610	**$ 1,200**
01-453-354000	WORKERS COMPENSATION	$ 1,543	$ 1,217	$ 2,427	$ 1,600	$ 4,580	**$ 3,000**
01-453-384000	EQUIPMENT RENTAL	$ 350	$ -	$ 408	$ 500	$ 100	**$ 500**
01-453-420000	DUES/MEMBERSHIP	$ 160	$ -	$ -	$ -	$ 130	**$ 100**
01-453-460000	MEETINGS AND CONFERENCES	$ 1,751	$ 2,134	$ 1,779	$ 2,600	$ 3,470	**$ 2,800**
01-453-461000	TRAINING	$ 2,979	$ 1,309	$ 1,710	$ 2,600	$ 50	**$ 1,500**
01-453-462000	OUTDOOR RECREATION	$ -	$ -	$ -	$ 5,000	$ 4,140	**$ -**
	Subtotal	**$ 165,344**	**$ 114,961**	**$ 118,144**	**$ 136,000**	**$ 126,420**	**$ 145,600**

ACCOUNT #	ACCOUNT DESCRIPTION	2014	2015	2016	2017	2017	2018
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	BUDGET
	PARKS - OTHER MAINTENANCE						
01-454-250000	REPAIR & MAINT SUPPLIES	$ 26,768	$ 17,965	$ 29,867	$ 35,000	$ 30,000	**$ 35,000**
01-454-250002	PERRYSVILLE BUSINESS DISTRICT	$ 1,305	$ 813	$ 2,532	$ 2,500	$ 890	**$ 2,500**
01-454-250010	WEED CONTROL	$ 615	$ 4,623	$ 40	$ 4,000	$ 7,100	**$ 4,250**
01-454-250015	HOUSEHOLD SUPPLIES	$ 2,826	$ 3,949	$ 2,985	$ 3,100	$ 2,780	**$ 3,100**
01-454-310000	PROFESSIONAL SERVICES	$ 2,046	$ 3,591	$ 13,006	$ 7,500	$ 11,290	**$ 8,200**
01-454-321000	TELEPHONE	$ 185	$ 206	$ 219	$ 200	$ 190	**$ 200**
01-454-361000	ELECTRICITY	$ 3,575	$ 3,223	$ 2,720	$ 3,500	$ 2,470	**$ 3,500**
01-454-362000	GAS/HEATING	$ 1,170	$ 993	$ 814	$ 1,500	$ 570	**$ 1,000**
01-454-366000	WATER	$ 2,005	$ 2,846	$ 2,191	$ 2,000	$ 2,020	**$ 2,000**
01-454-370000	REPAIR/MAINT/BUILDING	$ 11,313	$ 6,823	$ 4,844	$ 9,000	$ 9,360	**$ 10,000**
01-454-371000	LANDSCAPING	$ 949	$ 8,337	$ 7,455	$ 8,500	$ 7,600	**$ 8,500**
01-454-372000	LANDSCAPING CONTRACTS	$ 6,595	$ 25,967	$ 13,441	$ 20,500	$ 450	**$ 20,500**
01-454-374000	REPAIR/MAINTENANCE/EQUIPMENT	$ 11,237	$ 9,665	$ 2,703	$ 10,250	$ 11,990	**$ 10,250**
01-454-440000	SANITATION SERVICES	$ 12,878	$ 12,180	$ 13,057	$ 13,300	$ 13,500	**$ 13,300**
01-454-450000	CONTRACTED SERVICES	$ 6,234	$ 5,865	$ 17,820	$ 13,399	$ 14,480	**$ 15,000**
01-454-470000	ROSS WALK BIKE	$ -	$ -	$ -	$ -	$ -	**$ 1,500**
	Subtotal	**$ 89,701**	**$ 107,046**	**$ 113,693**	**$ 134,249**	**$ 114,690**	**$ 138,800**
	LIBRARY						
01-456-530000	LIBRARY CONTRIBUTION	$ 437,884	$ 451,536	$ 470,936	$ 478,954	$ 478,954	**$ 493,378**
	Subtotal	**$ 437,884**	**$ 451,536**	**$ 470,936**	**$ 478,954**	**$ 478,954**	**$ 493,378**
	SENIOR PROGRAMS						
01-458-450005	SENIOR CITIZEN BUS	$ 74,370	$ 67,028	$ 45,000	$ 45,000	$ 45,000	**$ 45,000**
	Subtotal	**$ 74,370**	**$ 67,028**	**$ 45,000**	**$ 45,000**	**$ 45,000**	**$ 45,000**
	DEBT SERVICE						
01-472-500000	GENERAL OBLIGATION BOND PRINCIPAL	$ 405,000	$ 405,000	$ 420,000	$ 435,000	$ 435,000	**$ 435,000**
01-472-500001	GENERAL OBLIGATION BOND INTEREST	$ 87,318	$ 87,318	$ 232,478	$ 224,078	$ 224,078	**$ 215,378**
01-472-500002	TAN INTERST	$ 19,056	$ 19,056	$ -	$ -	$ -	**$ -**
01-472-500003	5 YR BRIDGE LOAN PRINCIPAL & INTEREST	$ -	$ -	$ -	$ -	$ -	
	Subtotal	**$ 511,374**	**$ 511,374**	**$ 652,478**	**$ 659,078**	**$ 659,078**	**$ 650,378**
	DEBT SERVICE - SERVICE FEES						
01-475-475000	BANKING FEES/SERVICE CHARGES	$ 2,363	$ 1,582	$ 1,226	$ 1,600	$ 1,430	**$ 1,500**

ACCOUNT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ESTIMATE	2018 BUDGET
	PENSION OBLIGATIONS						
01-483-483100	POLICE PENSION CONTRIBUTIONS	$ 481,920	$ 515,830	$ 697,406	$ 683,268	$ 683,268	**$ 833,718**
01-483-483300	NON-UNIFORM PENSION CONTRIBUTIONS	$ 137,596	$ 136,014	$ 116,216	$ 143,137	$ 143,137	**$ 150,380**
01-483-500000	TOWNSHIP 401A CONTRIBUTION	$ -	$ -	$ -	$ 15,200	$ 9,240	**$ 14,240**
01-483-500001	401A ANNUAL PLAN FEE	$ -	$ -	$ -	$ 1,000	$ 940	**$ 1,000**
	Subtotal	**$ 619,516**	**$ 651,844**	**$ 813,622**	**$ 842,605**	**$ 836,585**	**$ 999,338**
	HEALTH BENEFITS - RETIRED						
01-487-160000	RETIRED EMPLOYEES	$ 51,402	$ 44,369	$ 36,545	$ 38,140	$ 24,070	**$ 39,000**
	Subtotal	**$ 51,402**	**$ 44,369**	**$ 36,545**	**$ 38,140**	**$ 24,070**	**$ 39,000**
	INSURANCE						
01-488-351000	PROPERTY/CASUALTY	$ 50,714	$ 91,742	$ 92,384	$ 56,671	$ 48,040	**$ 50,500**
01-488-352000	PUBLIC OFFICIALS	$ 11,490	$ 8,418	$ 18,861	$ 8,400	$ 8,040	**$ 8,250**
01-488-352100	LAW ENFORCEMENT INS.	$ 46,384	$ 44,857	$ 45,246	$ 45,300	$ 35,620	**$ 36,500**
01-488-352200	EMPLOYMENT PRACTICES	$ 5,520	$ 8,151	$ 8,151	$ 8,150	$ 6,930	**$ 7,250**
01-488-352300	AUTO INSURANCE	$ 55,717	$ 30,815	$ 27,347	$ 62,464	$ 55,530	**$ 58,000**
01-488-352400	CYBER LIABILITY INSURANCE	$ -	$ -	$ -	$ 7,400	$ 7,368	**$ 7,500**
01-488-410000	JUDGEMENT/DAMAGES/DEDUCT	$ 1,596	$ 10,000	$ -	$ 10,000	$ -	**$ 10,000**
	Subtotal	**$ 171,421**	**$ 193,983**	**$ 191,989**	**$ 198,385**	**$ 161,528**	**$ 178,000**
	INTERGOVERNMENTAL						
01-489-489420	NHCOG MEMBERSHIP DUES	$ 9,500	$ 9,800	$ 9,950	$ 10,000	$ 9,950	**$ 10,000**
01-489-489421	CONNECT MEMBERSHIP	$ 2,254	$ 2,367	$ 2,367	$ 3,000	$ 2,370	**$ 3,000**
01-489-489422	ANTTC DUES	$ 30,976	$ -	$ -	$ -	$ 500	**$ 5,000**
01-489-489422	NPDES STORMWATER PERMIT	$ -	$ -	$ -	$ -	$ 500	**$ -**
	Subtotal	**$ 42,730**	**$ 12,167**	**$ 12,317**	**$ 13,000**	**$ 13,320**	**$ 18,000**
	REAL ESTATE TAX REASSESSMENT REFUNDS						
01-491-491430	REFUND OF REAL ESTATE TAXES	$ -	$ 46,652	$ 84,787	$ -	$ 300,000	**$ 75,000**
	Subtotal	**$ -**	**$ 46,652**	**$ 84,787**	**$ -**	**$ 300,000**	**$ 75,000**
	INTERFUND TRANSFER						
01-495-000018	TRANSFER TO CAPITAL FUND	$ -	$ 4,281,324	$ 6,608,246	$ 2,050,000	$ 2,713,570	**$ 2,400,000**
01-495-500001	TRANSFER TO FIELD IMPROVEMENT FUND	$ -	$ -	$ 15,168	$ 50,000	$ 50,000	**$ 50,000**
01-495-500002	TRANSFER TO SIDEWALK PROJECT FUND	$ -	$ -	$ -	$ 50,000	$ 50,000	**$ 50,000**
	Subtotal	**$ -**	**$ 4,281,324**	**$ 6,623,413**	**$ 2,150,000**	**$ 2,813,570**	**$ 2,500,000**
	TOTAL EXPENSES	**$ 15,257,388**	**$ 20,235,879**	**$ 23,093,268**	**$ 20,006,015**	**$ 20,037,330**	**$ 21,308,694**

2018 SANITARY SEWAGE FUND

ACCOUNT	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ESTIMATE	2018 BUDGET
	REVENUES						
	INTEREST						
08-341-341100	INTEREST EARNED	$ 1,718	$ 2,182	$ 4,993	$ 2,000	$ 11,990	**$ 4,000**
	Subtotal	**$ 1,718**	**$ 2,182**	**$ 4,993**	**$ 2,000**	**$ 11,990**	**$ 4,000**
	SEWER FEES						
08-364-364100	SEWER CHARGE-CURRENT	$ 7,552,690	$ 8,882,213	$ 8,843,316	$ 9,006,000	$ 8,640,220	**$ 9,126,000**
08-364-364105	SEWER CHARGE-DELINQUENT	$ 193,244	$ 287,202	$ 382,929	$ 400,000	$ 201,470	**$ 300,000**
08-364-364110	SEWER CHARGE-CONNECTIONS	$ 15,050	$ 100,543	$ 30,176	$ 55,000	$ 303,140	**$ 80,000**
08-364-364120	SEWER CONNECTIONS RENTAL	$ -	$ -	$ -	$ -	$ -	**$ -**
	Subtotal	**$ 7,760,984**	**$ 9,269,959**	**$ 9,256,421**	**$ 9,461,000**	**$ 9,144,830**	**$ 9,506,000**
	OTHER REVENUE						
08-380-380389	ALCOSAN GROW GRANT	$ 29,261	$ -	$ -	$ 200,000	$ -	**$ -**
08-279-300000	FUND BALANCE	$ -	$ -	$ -	$ 774,714	$ -	**$ 1,780,993**
	Subtotal	**$ 29,261**	**$ -**	**$ -**	**$ 974,714**	**$ -**	**$ 1,780,993**
	TOTAL REVENUES	**$ 7,791,962**	**$ 9,272,140**	**$ 9,261,414**	**$ 10,437,714**	**$ 9,156,820**	**$ 11,290,993**
	EXPENDITURES						
	FINANCIAL ADMINISTRATION						
08-402-316000	COMMISSION/JORDAN TAX	$ 91,017	$ 114,571	$ 123,369	$ 105,000	$ 100,000	**$ 125,000**
08-402-450000	CONTRACTED SVCS/BILLING	$ 33,112	$ 9,229	$ 8,766	$ 10,000	$ 7,520	**$ 10,000**
08-402-460000	MEETINGS & CONFERENCES	$ -	$ -	$ -	$ 2,000	$ -	**$ 2,000**
	Subtotal	**$ 124,130**	**$ 123,800**	**$ 132,135**	**$ 117,000**	**$ 107,520**	**$ 137,000**
	SEWER TREATMENT COSTS						
08-429-250000	REPAIR & MAINT SUPPLIES	$ 14,223	$ 7,006	$ 14,025	$ 10,000	$ 76,070	**$ 10,250**
08-429-310000	PROFESSIONAL SVCS	$ -	$ 3,300	$ -	$ 4,250	$ -	**$ 4,250**
08-429-310002	PROFESSIONAL SVCS-GIS	$ 34,868	$ 5,276	$ 11,408	$ 50,000	$ 15,340	**$ 65,000**
08-429-364000	ALCOSAN CHARGES	$ 4,199,332	$ 4,867,720	$ 5,763,431	$ 6,284,265	$ 6,200,000	**$ 6,665,000**
08-429-364001	GIRTYS RUN SEWER AUTH	$ 1,246,080	$ 1,260,322	$ 1,302,883	$ 1,348,206	$ 1,350,000	**$ 1,451,250**
08-429-364002	LOWRIES RUN SEWER SUTH	$ 44,928	$ 36,791	$ 15,730	$ 50,000	$ 14,730	**$ 51,250**
08-429-384000	EQUIPMENT RENTAL	$ 750	$ -	$ -	$ 2,000	$ -	**$ 5,000**
08-429-750000	CAPITAL PURCHASES	$ 177,735	$ -	$ 116,993	$ 116,993	$ 116,993	**$ 136,993**
	Subtotal	**$ 5,717,916**	**$ 6,180,415**	**$ 7,224,471**	**$ 7,865,714**	**$ 7,773,133**	**$ 8,388,993**
	CONSENT ORDER WORK						
08-430-310000	ENGINEERING	$ 42,065	$ 73,829	$ 115,192	$ 160,000	$ 86,620	**$ 120,000**
08-430-311000	INSPECTION	$ -	$ 64,631	$ 79,075	$ 95,000	$ 74,700	**$ 100,000**
08-430-370000	DEFICIENCY CORRECTIONS	$ 1,305,308	$ 991,527	$ 960,340	$ 885,000	$ 925,680	**$ 1,000,000**
08-430-371000	EMERGENCY REPAIRS	$ -	$ 6,500	$ 33,744	$ 75,000	$ -	**$ 30,000**
08-430-450000	CONTRACTED SVCS - CCTV	$ 179,538	$ 66,816	$ 4,865	$ 90,000	$ 83,030	**$ 100,000**
08-430-451000	FLOW REDUCTION CAPITAL PROJECTS	$ 35,176	$ 41,913	$ -	$ 700,000	$ -	**$ 815,000**
08-430-451100	SHALER-PINE CREEK	$ -	$ -	$ 43,925	$ 50,000	$ 50,760	**$ 50,000**
	Subtotal	**$ 1,562,088**	**$ 1,245,215**	**$ 1,237,141**	**$ 2,055,000**	**$ 1,220,790**	**$ 2,215,000**
	INTERFUND TRANSFER						
08-495-100000	TRANSFER TO GENERAL FUND	$ 275,000	$ -	$ 450,000	$ 450,000	$ 450,000	**$ 550,000**
	Subtotal	**$ 275,000**	**$ -**	**$ 450,000**	**$ 450,000**	**$ 450,000**	**$ 550,000**
	TOTAL EXPENDITURES	**$ 7,679,133**	**$ 7,549,431**	**$ 9,043,746**	**$ 10,632,714**	**$ 9,551,443**	**$ 11,290,993**
	EXCESS OR (DEFICIT)	**$ 112,829**	**$ 1,722,710**	**$ 217,667**	**$ (195,000)**	**$ (394,623)**	**$ -**
	ENDING FUND BALANCE	**$ 1,839,954**	**$ 3,234,944**	**$ 4,166,800**	**$ 4,361,800**	**$ 3,772,177**	**$ 2,580,807**

2018 CAPITAL FUND

ACCOUNT	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ESTIMATE	2018 BUDGET
REVENUES							
	REVENUE						
19-341-341100	INTEREST	$ 3,251	$ 1,878	$ 1,053	$ 2,250	$ -	$ 1,000
19-354-354087	RECREATION PARKS GRANT	$ -	$ -	$ 119,232	$ 95,000	$ 8,500	$ 200,000
19-354-354090	SIEBERT ROAD GRANT	$ -	$ -	$ -	$ 110,000	$ -	$ -
19-354-354100	BLOCK AT NORTHWAY TIF PROCEEDS	$ -	$ -	$ -	$ -	$ -	$ 700,000
19-393-131000	PUBLIC WORKS PROJECT BOND PROCEEDS	$ -	$ 1,100,000	$ 5,353,980	$ 140,000	$ 94,477	$ -
19-395-100000	TRANSFER FROM GENERAL FUND	$ 1,000,000	$ 2,250,000	$ -	$ 2,050,706	$ 2,713,570	$ 2,400,000
19-354-354110	POLICE EQUIPMENT GRANT	$ -	$ -	$ -	$ 270,000	$ -	$ 8,000
	Subtotal	**$ 1,003,251**	**$ 3,351,878**	**$ 5,474,264**	**$ 2,667,956**	**$ 2,816,547**	**$ 3,309,000**
	TOTAL REVENUES	**$ 1,003,251**	**$ 3,351,878**	**$ 5,474,264**	**$ 2,667,956**	**$ 2,816,547**	**$ 3,309,000**
EXPENDITURES							
	DATA PROCESSING						
19-407-321000	TELEPHONE SYSTEM	$ -	$ 5,798	$ -	$ -	$ -	$ -
19-407-402000	FINANCIAL SOFTWARE	$ 58,591	$ 14,554	$ -	$ 25,000	$ 36,200	$ -
19-407-402001	IT UPGRADES	$ 48,890	$ -	$ 2,144	$ 10,000	$ 43,854	$ 10,000
19-407-430000	P.W. SOFTWARE	$ 17,323	$ 2,418	$ -	$ 30,000	$ -	$ 30,000
19-407-414000	COMMUNITY DEVELOPMENT IT UPGRADES	$ -	$ -	$ -	$ -	$ -	$ 15,000
		$ 124,804	**$ 22,770**	**$ 2,144**	**$ 65,000**	**$ 80,054**	**$ 55,000**
	ENGINEER PROFESSIOAL SERVICES						
19-408-350000	ENGINEER	$ 48,333	$ 58,646	$ 52,413	$ -	$ 410	$ -
19-408-350001	ENGINEER - HVAC	$ 9,408	$ -	$ -	$ -	$ -	$ -
19-408-350002	ENGINEER - P.W. FACILITY	$ -	$ 105,573	$ 100,137	$ -	$ -	$ -
	Subtotal	**$ 57,740**	**$ 164,219**	**$ 152,549**	**$ -**	**$ 410**	**$ -**
	POLICE EQUIPMENT & IMPROVEMENTS						
19-410-500001	AED REPLACEMENT PROGRAM	$ -	$ -	$ 25,000	$ -	$ -	$ -
19-410-500002	HARDWARE REPLACEMENT	$ -	$ -	$ 14,999	$ 20,000	$ 17,564	$ 27,000
19-410-500003	CAMERA SYSTEM UPGRADES	$ -	$ -	$ 30,000	$ 44,000	$ 48,529	$ 20,000
19-410-500004	TRAFFIC SIGNAGE	$ -	$ -	$ 11,908	$ 15,000	$ 7,980	$ -
19-410-500005	EQUIPMENT REPLACEMENT PROGRAM	$ -	$ -	$ -	$ 6,750	$ -	$ -
19-410-500006	OFFICE IMPROVEMENTS	$ -	$ -	$ 10,000	$ 35,000	$ 30,220	$ 5,000
19-410-500007	MOBILE RADIOS	$ -	$ -	$ -	$ 250,000	$ -	$ -
19-410-500008	LICENSE PLATE READER	$ -	$ -	$ -	$ 20,000	$ -	$ -
19-410-500009	TASER REPLACEMENTS	$ -	$ -	$ -	$ -	$ -	$ 10,000
19-410-500010	IN CAR VIDEO CAMERAS	$ -	$ -	$ -	$ -	$ -	$ 55,000
19-410-500011	RADAR LASER SPEED TIMING DEVICE	$ -	$ -	$ -	$ -	$ -	$ 10,000
19-410-500012	BALLIASTIC VESTS/REPLACEMENTS	$ -	$ -	$ -	$ -	$ -	$ 6,000
19-410-500013	WEAPON STIPEND PROGRAM	$ -	$ -	$ -	$ -	$ -	$ 5,250
	Subtotal	**$ -**	**$ -**	**$ 91,907**	**$ 390,750**	**$ 104,293**	**$ 138,250**
	PLANNING & DEVELOPMENT PROJECTS						
19-414-350001	COMPREHENSIVE PLAN	$ 98,032	$ -	$ -	$ -	$ -	$ -
19-414-350002	PROFESSIONAL SERVICES STUDY	$ 47,348	$ -	$ -	$ 50,000	$ -	$ -
19-414-550005	OFFICE FURNITURE	$ -	$ -	$ -	$ 2,500	$ -	$ -
	Subtotal	**$ 145,380**	**$ -**	**$ -**	**$ 52,500**	**$ -**	**$ -**
	PUBLIC WORKS EQUIPMENT						
19-430-500001	OTHER VEHICLES	$ -	$ -	$ 11,398	$ -	$ -	$ -
19-430-500002	HEAVY MACHINERY	$ -	$ -	$ 125,968	$ 18,500	$ -	$ 40,000
	Subtotal	**$ -**	**$ -**	**$ 148,764**	**$ 18,500**	**$ -**	**$ 40,000**
	CAPITAL INFRASTRUCTURE PROJECTS						
19-439-730000	PUBLIC WORKS BUILDING PROJECT	$ -	$ 2,817,161	$ 4,612,891	$ -	$ 94,477	$ -
19-439-500000	SIEBERT ROAD IMPROVEMENT	$ -	$ -	$ -	$ 110,000	$ 52,710	$ 60,000
19-439-370000	ROAD PROGRAM	$ 843,580	$ 1,279,387	$ 1,171,216	$ 2,000,000	$ 1,963,680	$ 1,500,000
19-439-375000	BUILDING IMPROVEMENTS	$ 351,649	$ 38,773	$ 100,696	$ 155,000	$ 60,940	$ 120,000
19-439-376000	BRIDGE REPAIRS/REPLACEMENTS	$ -	$ -	$ -	$ -	$ -	$ 785,000
19-439-377000	SLOPE STABILIZATION	$ -	$ -	$ -	$ -	$ -	$ 130,000
	Subtotal	**$ 1,195,229**	**$ 4,135,321**	**$ 5,884,803**	**$ 2,265,000**	**$ 2,171,807**	**$ 2,595,000**
	RECREATION						
19-454-370000	PARKS IMPROVEMENT PROJECTS	$ 11,504	$ 467,907	$ 143,654	$ 270,000	$ 318,840	$ 490,000
19-454-380000	TRAIL PROJECTS	$ -	$ -	$ -	$ 40,000	$ -	$ 20,000
19-454-390000	COMMUNITY CENTER UPGRADE	$ -	$ -	$ -	$ 74,000	$ 74,000	$ -
19-454-390001	SANGREE PARK IMPROVEMENTS	$ -	$ -	$ -	$ -	$ -	$ -
19-454-390002	ECP SPILLWAY & POND INLETS	$ -	$ -	$ -	$ -	$ -	$ 60,000
	Subtotal	**$ 11,504**	**$ 467,907**	**$ 143,654**	**$ 384,000**	**$ 392,840**	**$ 570,000**
	TOTAL EXPENDITURES	**$ 1,534,658**	**$ 4,790,217**	**$ 6,183,150**	**$ 2,766,500**	**$ 2,645,111**	**$ 3,398,250**
	ENDING FUND BALANCE	**$ 58,594**	**$ 98,544**	**$ 98,544**	**$ -**	**$ 171,436**	**$ 82,186**

2018 LIQUID FUELS FUND

ACCOUNT	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ESTIMATE	2018 BUDGET
REVENUES							
	INTEREST						
35-341-341100	INTEREST EARNED	$ 65	$ 156	$ 1,395	$ 250	$ 6,759	$ 1,500
	Subtotal	**$ 65**	**$ 156**	**$ 1,395**	**$ 250**	**$ 6,759**	**$ 1,500**
	STATE SHARED REVENUE						
35-355-355050	LIQUID FUEL ALLOCATION	$ 666,133	$ 736,636	$ 859,979	$ 881,450	$ 900,069	$ 927,907
	Subtotal	**$ 666,133**	**$ 736,636**	**$ 859,979**	**$ 881,450**	**$ 900,069**	**$ 927,907**
	TOTAL REVENUES	**$ 666,198**	**$ 736,793**	**$ 861,374**	**$ 881,700**	**$ 906,828**	**$ 929,407**
EXPENDITURES							
	INTERFUND TRANSFER						
35-495-100000	TRANSFER TO GENERAL FUND	$ 666,552	$ 678,981	$ 746,313	$ 881,450	$ 906,828	$ 929,407
	Subtotal	**$ 666,552**	**$ 678,981**	**$ 746,313**	**$ 881,450**	**$ 906,828**	**$ 929,407**
	TOTAL EXPENDITURES	**$ 666,552**	**$ 678,981**	**$ 746,313**	**$ 881,450**	**$ 906,828**	**$ 929,407**
	EXCESS OR (DEFICIT)	**$ (354)**	**$ 57,811**	**$ 115,062**	**$ 250**	**$ -**	$ -

2018 FIELD IMPROVEMENT FUND

ACCOUNT	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ESTIMATE	2018 BUDGET
REVENUES						
	REVENUE					
10-369-300001	TRANSFER FROM GENERAL FUND	$ -	$ 15,168	$ 50,000	$ 50,000	$ 50,000
10-369-300002	ATHLETIC ASSOCIATION - USER FEES	$ -	$ -	$ -	$ -	$ -
	Subtotal	**$ -**	**$ 15,168**	**$ 50,000**	**$ 50,000**	**$ 50,000**
	TOTAL REVENUES	**$ -**	**$ 15,168**	**$ 50,000**	**$ 50,000**	**$ 50,000**
EXPENDITURES						
	EXPENSES					
10-369-500000	FIELD RENOVATION PROJECTS	$ -	$ 15,168	$ 50,000	$ 30,000	$ 50,000
	Subtotal	**$ -**	**$ 15,168**	**$ 50,000**	**$ 30,000**	**$ 50,000**
	TOTAL EXPENDITURES	**$ -**	**$ 15,168**	**$ 50,000**	**$ 30,000**	**$ 50,000**
	ENDING FUND BALANCE	**$ -**	**$ -**	**$ -**	**$ 20,000**	**$ 20,000**

2018 SIDEWALK PROJECT FUND

ACCOUNT	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ESTIMATE	2018 BUDGET
REVENUES						
	REVENUE					
11-369-300001	TRANSFER FROM GENERAL FUND	$ -	$ -	$ 50,000	$ 50,000	$ 50,000
11-369-300002	PROPERTY OWNER CONTRIBUTIONS	$ -	$ -	$ 25,000	$ 25,000	$ 25,000
	Subtotal	**$ -**	**$ -**	**$ 75,000**	**$ 75,000**	**$ 75,000**
	TOTAL REVENUES	**$ -**	**$ -**	**$ 75,000**	**$ 75,000**	**$ 75,000**
EXPENDITURES						
	INTERFUND TRANSFER					
11-369-500000	SIDEWALK PROJECTS	$ -	$ -	$ 50,000	$ 50,000	$ 50,000
	Subtotal	**$ -**	**$ -**	**$ 50,000**	**$ 50,000**	**$ 50,000**
	TOTAL EXPENDITURES	**$ -**	**$ -**	**$ 50,000**	**$ 50,000**	**$ 50,000**
	ENDING FUND BALANCE	**$ -**	**$ -**	**$ 25,000**	**$ 25,000**	**$ 50,000**

2018 SUPPLEMENTAL INFORMATION

DEBT SERVICE SCHEDULE

2018 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
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: 2016

RANK	PRINCIPAL REAL ESTATE TAXPAYERS	2016 ASSESSED VALUE OF PROPERTY	PERCENTAGE OF PRINCIPAL REAL ESTATE TAXPAYERS	PERCENTAGE OF TOWNSHIP WIDE ASSESSED VALUES
1	PENN ROSS JOINT VENTURE	$90,984,900	37.0%	3.7%
2	GUMBERG STANLEY R	53,540,100	21.7%	2.2%
3	DEAKTOR DEVELOPMENT NORTH	18,944,700	7.7%	0.8%
4	MC INTYRE SQUARE ASSOCIATES	18,184,800	7.4%	0.7%
5	LRC NORTHWAY	12,000,000	4.9%	0.5%
6	SPS PORTFOLIO HOLDINGS LLC	11,900,000	4.8%	0.5%
7	MAY DEPARTMENT STORES	11,592,000	4.7%	0.5%
8	SOBOL BERNARD H	11,157,700	4.5%	0.5%
9	COFAL PARTNERS LP	10,182,400	4.1%	0.4%
10	HOME DEPOT USA INC	7,700,000	3.1%	0.3%
	TOTAL	**$ 246,186,600**	**100.0%**	**10.1%**
	TOWNSHIP WIDE ASSESSED VALUATION:	**$ 2,448,656,574**		

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

TOWNSHIP PRINCIPAL EMPLOYERS

PRINCIPAL EMPLOYERS
FOR THE YEAR ENDING: 2016

RANK	PRINCIPAL EMPLOYERS	NUMBER OF EMPLOYEES	PERCENTAGE OF PRINCIPAL EMPLOYERS	PERCENTAGE OF TOWNSHIP WIDE EMPLOYEES
1	NORTH HILLS SCHOOL DISTRICT	684	18.4%	3.5%
2	MACYS RETAIL HOLDINGS	527	14.2%	2.7%
3	NORDSTROM	450	12.1%	2.3%
4	AMERICAN POOL MANAGEMENT OF PGH	436	11.7%	2.2%
5	HEARTLAND EMPLOYMENT SERVICES	352	9.5%	1.8%
6	PEDIATRIC SERVICES OF AMERICA INC	303	8.2%	1.5%
7	CARE UNLIMITED INC	299	8.1%	1.5%
8	COUNTY OF ALLEGHENY	251	6.8%	1.3%
9	BURNHAM INDUSTRIAL CONTRACTORS INC.	225	6.1%	1.1%
10	ROSS TOWNSHIP	187	5.0%	1.0%
	TOTAL	**3,714**	**100.0%**	**18.9%**
	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.

		2014	2015	2016	2017	2018
Revenue						
01-355-355130	STATE ACT 205 PENSION FUNDS	$ 480,212	$ 490,104	$ 555,580	$ 529,254	$ 533,628
Expenses						
01-483-483100	POLICE PENSION CONTRIBUTIONS	$ 481,920	$ 515,830	$ 697,406	$ 683,268	$ 833,718
01-483-483300	NON-UNIFORM PENSION CONTRIBUTIONS	$ 137,596	$ 136,014	$ 116,216	$ 143,137	$ 150,380
	Net cost to Township:	**$ 139,304**	**$ 161,740**	**$ 258,042**	**$ 297,151**	**$ 450,470**