Ross Township
2019 Adopted Budget

2018 BOARD OF COMMISSIONERS

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TOWNSHIP MANAGER
Douglas Sample

2019 ADOPTED BUDGET

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ROSS TOWNSHIP

2019 BUDGET MESSAGE

December 3, 2018

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

Dear Ross Township Board of Commissioners:

I am pleased to present the 2019 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 2019 Budget include the following Expense Allocations:

General Fund	$ 22,912,127
Sewer Fund	$ 12,464,591
Capital Fund	$ 4,454,442
Liquid Fuels Fund	$ 975,000
Field Improvement Fund	$ 360,000
Total:	**$ 41,166,159**

The overall expense allocations indicate an increase of $4,138,815 from the 2018 Budget; with the major increases due to a 31% increase in Capital Fund projects, a 620% increase in the Field Improvement Fund projects, which caused a 29.8% increase in General Fund Interfund Transfers.

In preparation for the 2019 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 **7.5%** in operating expenditures for the General Fund. The cause of the increase is largely due to an additional $530,000 of Fund Balance to Fund the Capital Fund and an additional $265,000 to fund Field Improvement projects. In 2019, 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 2018

- The **Township's Website** was updated to modernize the 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 Township maintained designations of being a **Banner Community** in 2018. 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 $45,000 in the sale of vehicles & equipment in 2018, which offset the cost of the new vehicle purchases.
- Due to increased interest rate returns, the Township outperformed the budgeted Interest Earned on Prior Year's Fund Balance by approximately 366%.
- 4 Police officers retired from the DROP program
- The township addressed over $1,000,000 in unexpected landslides
- Construction on Denny Park commenced.

New for 2019

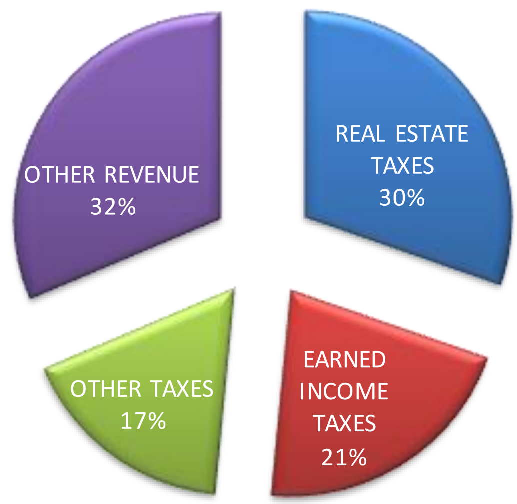
- The Township has committed $200,000 to Denny Park, $86,000 to Rosecliff park, and $162,500 to Sangree Park.
- The Township has committed $360,000 towards Baseball Field Improvements in 2019, with plans to laser grade each of the fields, and turf Herb Field to solve the water drainage issue.
- The Police Department anticipates hiring 4 Police Officers to replace the retired Police officers.
- 2 Bridges, located at Brookview & Hillcrest, are budgeted to be replaced in 2019.
- 1 Slope stabilization project, located at Hanway are budgeted for 2019.
- Due to the Township's Engineers and Public Works staff's recommendations, the Township has continued a commitment to **Storm Water Management** projects, allocating 42.2% more than was budgeted in 2018.
- The **Annual Road Program** is budgeted at $2,000,000, 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 2019. The Township will continue to adhere to the required improvement and maintenance under the 83 community-wide EPA Administrative Consent Order.
- No Tax or Township Sewer Rate Increases

GENERAL FUND REVENUES

For the 2019 Budget, Real Estate Taxes and Other Revenue are the two largest sources of income. The remainder of the General Fund Revenue in the 2019 Budget is listed comprised of Earned Income Taxes and Other Taxes.

Overall, General Fund Revenues are projected to increase $1,603,433 or 7.52% from the 2018 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 & Field Improvement Funds, as well as small increases in Real Estate & Earned Income Tax.

2019 GENERAL FUND REVENUES



REVENUE TYPE	2018 BUDGET	2018 ESTIMATE	2019 BUDGET	% INCREASE OR DECREASE
REAL ESTATE TAX	$ 6,780,000	$ 7,159,780	$ 6,950,000	2.51%
EARNED INCOME TAX	$ 4,750,000	$ 4,919,970	$ 4,850,000	2.11%
MERCANTILE TAX	$ 825,000	$ 798,620	$ 850,000	3.03%
LOCAL SERVICE TAX	$ 640,000	$ 612,270	$ 640,000	0.00%
BUSINESS PRIVILEGE TAX	$ 500,000	$ 480,430	$ 500,000	0.00%
REAL ESTATE TRANSFER TAX	$ 600,000	$ 755,970	$ 615,000	2.50%
SALES AND USE TAX	$ 540,000	$ 531,070	$ 550,000	1.85%
OTHER TAXES	$ 768,628	$ 771,561	$ 769,736	0.14%
LICENSES	$ 819,000	$ 770,460	$ 820,000	0.12%
PERMITS	$ 511,690	$ 616,120	$ 468,830	-8.38%
FINES	$ 131,940	$ 98,570	$ 119,160	-9.69%
RECREATION	$ 200,750	$ 207,060	$ 220,200	9.69%
NON-TAX REVENUE	$ 804,995	$ 835,270	$ 810,243	0.65%
INTEREST AND RENT	$ 25,000	$ 76,570	$ 50,000	100.00%
OPERATING TRANSFERS	$ 1,477,907	$ 1,477,907	$ 1,525,000	3.19%
FUND BALANCE	$ 1,933,784	$ 1,100,000	$ 3,173,958	64.13%
TOTAL REVENUE:	**$ 21,308,694**	**$ 21,211,628**	**$ 22,912,127**	**7.52%**

MAJOR REVENUE SOURCES

REVENUE TYPE	2019 BUDGETED AMOUNT	% OF 2019 GENERAL FUND REVENUE	$ CHANGE FROM 2018 BUDGET	% CHANGE FROM 2018 BUDGET
REAL ESTATE TAX	$ 6,950,000	30.33%	$ 170,000	2.51%

The Township's current assessed Taxable Value is $2,561,915,534. The Median Property value in the Township is $132,900. For 2019, Real Estate Taxes will be collected by Jordan Tax Services. In 2018, the Township saw a slight increase in assessment values of Taxable Real Estate properties.

REVENUE TYPE	2019 BUDGETED AMOUNT	% OF 2019 GENERAL FUND REVENUE	$ CHANGE FROM 2018 BUDGET	% CHANGE FROM 2018 BUDGET
EARNED INCOME TAX	$ 4,850,000	21.17%	$ 100,000	2.11%

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 2018 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 2019.

REVENUE TYPE	2019 BUDGETED AMOUNT	% OF 2019 GENERAL FUND REVENUE	$ CHANGE FROM 2018 BUDGET	% CHANGE FROM 2018 BUDGET
OPERATING TRANSFERS	$ 1,525,000	6.66%	$ 47,093	3.19%

The 2019 budget allocates a $1,525,000 operating transfers from other funds into the General Fund. The budgeted increase from the 2018 budgeted amount is due to an expected increase in the Liquid Fuels funding.

REVENUE TYPE	2019 BUDGETED AMOUNT	% OF 2019 GENERAL FUND REVENUE	$ CHANGE FROM 2018 BUDGET	% CHANGE FROM 2018 BUDGET
MERCANTILE TAX	$ 850,000	3.71%	$ 25,000	3.03%

For the privilege to conduct business in the Township, a license is required. Employers must pay an annual fee for the license, as well as a percentage of the Gross Sales. The budgeted increase from the 2018 budgeted amount is due to trend analysis.

REVENUE TYPE	2019 BUDGETED AMOUNT	% OF 2019 GENERAL FUND REVENUE	$ CHANGE FROM 2018 BUDGET	% CHANGE FROM 2018 BUDGET
LOCAL SERVICE TAX	$ 640,000	2.79%	$ -	0.00%

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 budget remains the same in 2019.

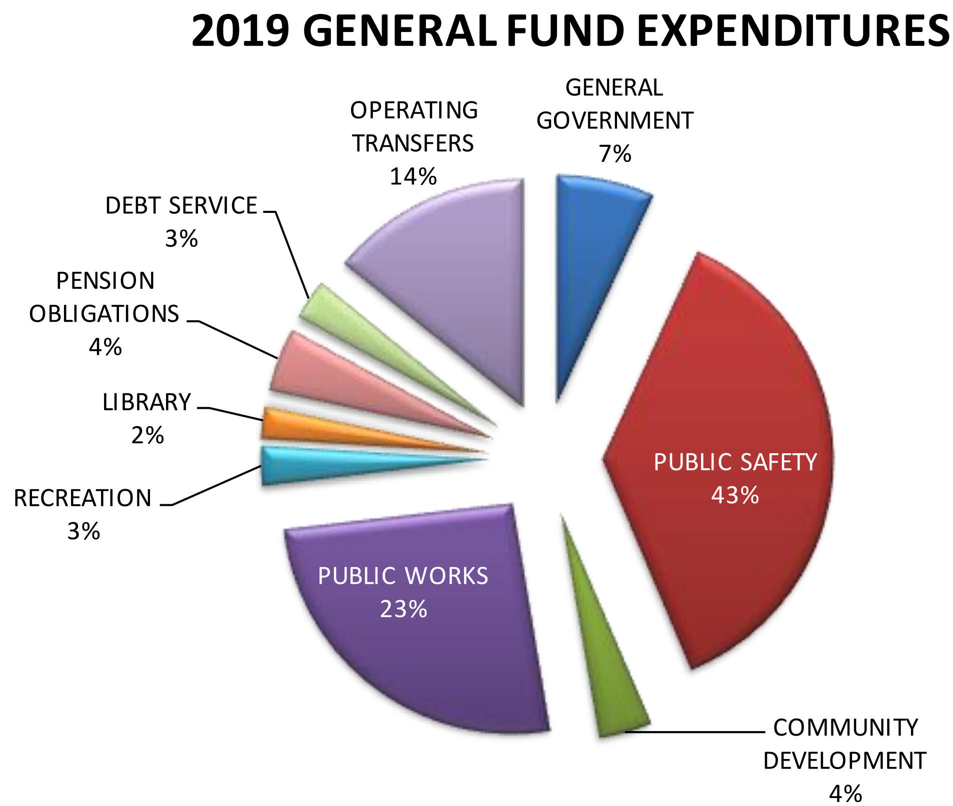
REVENUE TYPE	2019 BUDGETED AMOUNT	% OF 2019 GENERAL FUND REVENUE	$ CHANGE FROM 2018 BUDGET	% CHANGE FROM 2018 BUDGET
ALL OTHER REVENUE	$ 8,097,127	35.34%	$ 1,261,340	5.92%

All remaining General Fund Revenues account for 35.34% of the budget. The increase from the 2018 budgeted amount is primarily due to additional Fund Balance revenues for the 2019 budget.

GENERAL FUND EXPENSES

For the 2019 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 2019 projected General Fund Expenses will increase $1,603,433 or 7.52%. The proposed expense increase is due to a 29.8% increase to Operating Transfers, contractual increased personal service cost, increasing Health Insurance cost, increased Pension Obligations, as well as large Storm Sewer Projects in 2019.



EXPENSE TYPE	2018 BUDGET	2018 ESTIMATE	2019 BUDGET	% INCREASE OR DECREASE
GENERAL GOVERNMENT	$ 1,539,576	$ 1,384,719	$ 1,553,824	0.93%
PUBLIC SAFETY	$ 8,362,470	$ 7,990,205	$ 8,461,193	1.18%
COMMUNITY DEVELOPMENT	$ 787,678	$ 633,346	$ 841,567	6.84%
PUBLIC WORKS	$ 5,330,669	$ 4,613,870	$ 5,912,717	10.92%
RECREATION	$ 598,706	$ 558,276	$ 629,507	5.14%
LIBRARY	$ 493,378	$ 493,378	$ 505,628	2.48%
SENIOR PROGRAMS	$ 45,000	$ 45,000	$ 60,000	33.33%
PENSION OBLIGATIONS	$ 999,338	$ 1,004,048	$ 1,042,813	4.35%
DEBT SERVICE	$ 651,878	$ 653,608	$ 659,878	1.23%
OPERATING TRANSFERS	$ 2,500,000	$ 3,841,275	$ 3,245,000	29.80%
TOTAL EXPENSES:	**$21,308,694**	**$21,217,726**	**$22,912,127**	**7.52%**

EXPENSE SOURCES

EXPENSE TYPE	2018 BUDGET	2018 ESTIMATE	2019 BUDGET	% INCREASE OR DECREASE
GENERAL GOVERNMENT	$ 1,539,576	$ 1,384,719	$ 1,553,824	0.93%

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 $14,248 or .93%. The increase is primarily due to increasing Personnel increases in 2018.

PUBLIC SAFETY	$ 8,362,470	$ 7,990,205	$ 8,461,193	1.18%

Public Safety Expenditures include Police, Fire, Emergency Management, School Crossing Guards, and Law Enforcement Insurance expenses. Public Safety appropriations are budgeted to increase by $98,723 or 1.18%. The increase is primarily due to increasing Insurance Premiums and contractual Personnel increases.

COMMUNITY DEVELOPMENT	$ 787,678	$ 633,346	$ 841,567	6.84%

Community Development Expenditures include Engineering, Buildings and Codes, and Planning & Zoning expenses. Community Development appropriations are budgeted to increase $53,889 or 6.84%. The increase is due to a clerical position reassignment from Administration.

PUBLIC WORKS	$ 5,330,669	$ 4,613,870	$ 5,912,717	10.92%

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 $582,048 or 10.92%. The increase is primarily due to large Storm Sewer projects, Capital building projects, contractual Personnel increases, and non-financed Capital vehicle purchases that will be reimbursed from the Liquid Fuels Fund.

RECREATION	$ 598,706	$ 558,276	$ 629,507	5.14%

Recreation Expenditures include Parks & Recreation, Recreation Programming, and Other Park Maintenance. Recreation appropriations are budgeted to increase $30,801 or 5.14%. The increase is primarily due to increasing recreation programming needs, which are offset by increasing programming revenues.

MAJOR EXPENSE SOURCES (CONTINUED)

EXPENSE TYPE	2018 BUDGET	2018 ESTIMATE	2019 BUDGET	% INCREASE OR DECREASE
LIBRARY	$ 493,378	$ 493,378	$ 505,628	2.48%

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 $12,250 or 2.48%. The increase is primarily due to capital improvements needed at Northland Public Library in 2019.

SENIOR PROGRAMS	$ 45,000	$ 45,000	$ 60,000	33.33%

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 increase in 2019 by $15,000 or 33.33% as the Township will request to have a shuttle with a wheel chair lift, thus increasing the cost of the service.

PENSION OBLIGATIONS	$ 999,338	$ 1,004,048	$ 1,042,813	4.35%

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. $559,736 of the cost is budgeted to be offset by state funding (Revenue). Pension Obligations are budgeted to increase $43,475 or 4.35%. The increase is due to the Actuarial analysis & calculation. The final page of the Supplemental Information section (page 36) also shows a 5-Year history of the MMO and State Aid.

DEBT SERVICE	$ 651,878	$ 653,608	$ 659,878	1.23%

Debt Service Expenditures include General Obligation Bond Principal & Interest and Service Fees expenses. Debt Service appropriations are budgeted to decrease $8,000 or 1.23%. 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	$ 2,500,000	$ 3,841,275	$ 3,245,000	29.80%

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 $745,000 or 29.8%. The primary reason for the increase is due to the large Capital & Field Improvement 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. In 2019, Sewage User Fees will begin to be billed monthly in the Township, and are based on a fixed Sewage Service Charge and a Sewage Treatment Charge based on the water usage in the same month. Rates are set annually by the Township and Allegheny County Sanitary Authority (ALCOSAN). The Township's rates are budgeted to remain unchanged for 2019, while ALCOSAN rates are scheduled to increase for 2019. The ALCOSAN Service Charge will increase $1.09, from $15.60 to $16.69 per bill issued. The ALCOSAN Treatment Charge will increase by $.50, from $7.42 to $7.94. As a result of the increased rates, Sanitary Sewer Revenues are budgeted to increase $479,000 or 5.2% for 2019. The Township contracts with Jordan Tax Service to bill and collect current and delinquent Sewage Fees.

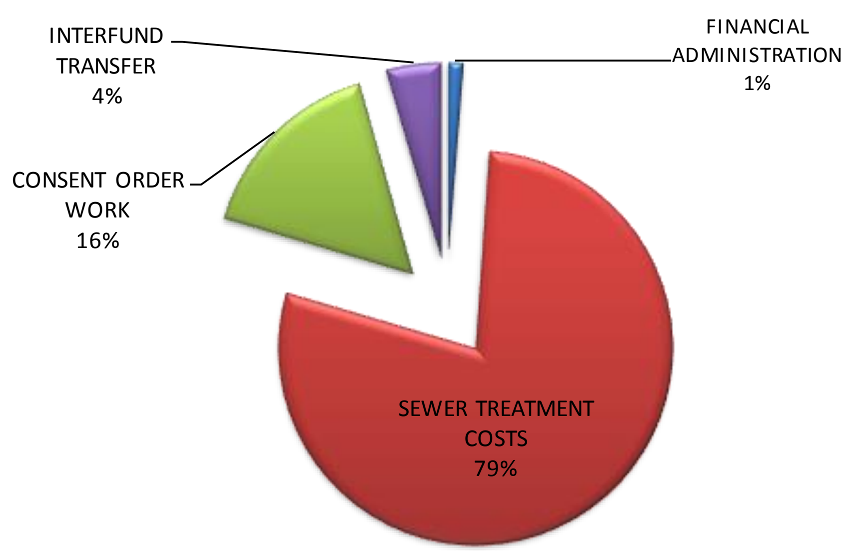
SANITARY SEWER FUND
RATE HISTORY

	2014	2015	2016	2017	2018	2019
ALCOSAN						
SERVICE CHARGE (PER QUARTERLY BILL)	$ 10.61	$ 11.78	$ 13.07	$ 14.51	$ 15.60	$ 16.69
TREATMENT CHARGE (PER 1,000 GALLONS)	$ 5.05	$ 5.61	$ 6.23	$ 6.92	$ 7.42	$ 7.94
TOWNSHIP						
SERVICE CHARGE (PER QUARTERLY BILL)	$ 4.50	$ 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	$ 4.50
COMBINED RATE (ALCOSAN + TOWNSHIP)						
SERVICE CHARGE (PER QUARTERLY BILL)	$ 15.11	$ 16.28	$ 17.57	$ 19.01	$ 20.10	$ 21.19
TREATMENT CHARGE (PER 1,000 GALLONS)	$ 8.80	$ 10.11	$ 10.73	$ 11.42	$ 11.92	$ 12.44
AVERAGE BILL (BASED ON 15,000 GALLONS USED)						
SERVICE CHARGE (PER QUARTERLY BILL)	$ 15.11	$ 16.28	$ 17.57	$ 19.01	$ 20.10	$ 21.19
TREATMENT CHARGE (PER 1,000 GALLONS)	$ 132.00	$ 151.65	$ 160.95	$ 171.23	$ 178.80	$ 186.60
TOTAL BILL:	**$ 147.11**	**$ 167.93**	**$ 178.52**	**$ 190.24**	**$ 198.90**	**$ 207.79**

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 $1,388,598 or 16.5%. 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. Overall, Sanitary Sewer Expenses are budgeted to increase $1,173,598 or 10.4% for 2019.

SANITARY SEWAGE EXPENSES

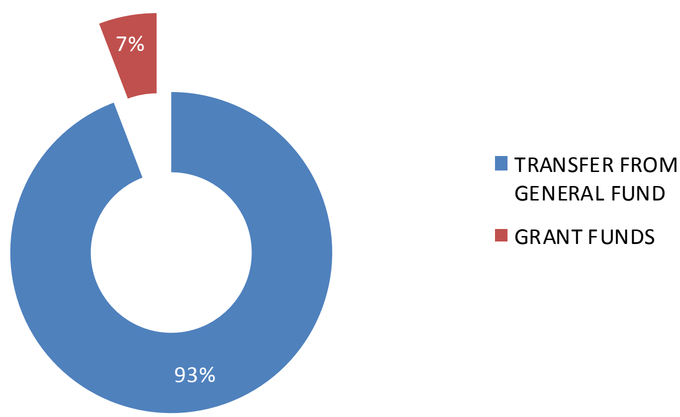


CAPITAL FUND

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 2019 Budget, the Fund will be primarily funded by the General Fund Transfer and be supplemented by Grant monies. Capital Fund Revenues are budgeted to decrease $291,100 or -8.8%. The budgeted decrease is due to the Block at Northway TIF Proceeds being a 1 time Revenue, received 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 $2,000,000. Bridge repairs/replacements & Slope Stabilization projects were identified by the Township Engineers as urgent projects, estimating the cost to be $1,090,000 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 $1,234,442 or 38.3% for 2019, which is primarily due to the Bridge Repair/Replacement & Slope Stabilization Projects, increased Recreation projects, the Police Mobile Radio replacements, & increasing the Road Program.

CAPITAL PROJECTS FUND CAPITAL PROJECT DETAILED LIST			
IMPROVEMENTS:		**EQUIPMENT:**	
ROAD PROGRAM	$ 2,000,000	POLICE EQUIPMENT & IMPROVEMENTS	$ 418,942
BRIDGE REPAIRS/REPLACEMENTS	$ 890,000	DATA PROCESSING	$ 20,000
PARKS IMPROVEMENT PROJECTS	$ 248,500	PUBLIC WORKS EQUIPMENT	$ 12,000
COMMUNITY CENTER UPGRADE	$ 215,000		
SLOPE STABILIZATION	$ 200,000		
DENNY PARK IMPROVEMENTS	$ 200,000		
ECP SPILLWAY & POND INLETS	$ 180,000		
BUILDING IMPROVEMENTS	$ 50,000		
TRAIL PROJECTS	$ 20,000		
		TOTAL CAPITAL FUNDS BUDGET:	**$ 4,454,442**

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 2019, the State has notified the Township of an increased allocation of $12,892 or 1.39% 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 $45,593 or 4.91% in 2019.

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 2019 Budget, the General Fund will transfer $315,000 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. In 2019, the Township will look to Laser Grade the Baseball Fields in the Township, as well as begin to turf Herb Field in an effort to correct the continuing water drainage issue at the field.

SIDEWALK PROJECT FUND

REVENUE:

The Sidewalk Project Fund was created in 2017 to fund the capital improvements of sidewalks in the Township. The Township transferred $50,000 into the fund in 2018, however no Sidewalk projects were identified in 2018 or 2019, therefore the Township will carry forward the Sidewalk Project Fund balance into 2019, but will not transfer any additional monies from the General Fund.

EXPENSES:

No Sidewalk Project Expenses are budgeted in 2019.

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: August 17, 2018
Subject: **2019 BUDGET TIMETABLE**

DATE	ACTION	RESPONSIBILITY
September 12, 2018	Budget Worksheets to Department Directors	Director of Finance Township Manager
September 28, 2018	Return of Department Directors Budget Worksheets	Department Directors
October 8 - 12, 2018	Meeting with Finance Director to Review Department Budget Worksheets	Department Directors Director of Finance
October 17 - 19, 2018	Review Draft Budget with Department Directors	Director of Finance Department Directors
October 22 - 31, 2018	Prepare Draft Budget for Commissioners	Director of Finance
November 5, 2018 (Committee Meeting)	Review Session with Board of Commissioners prior to Public Advertisement	Board of Commissioners Township Manager Director of Finance
November 12, 2018 ***(If Needed)***	Review Session	Board of Commissioners
November 15, 2018	Advertise for Public Hearing	Township Manager Director of Finance
November 19, 2018 (Regular Meeting)	Public Hearing on 2019 Proposed Budget	Township Manager Director of Finance Board of Commissioners
November 26, 2018 ***(If Needed)***	Review Session	Board of Commissioners Director of Finance
December 3, 2018	Adopt Budget (By Ordinance)	Board of Commissioners
December 4, 2018	Advertise Adopted Ordinance Enter Budget on Books	Township Manager Director of Finance

2019 BUDGET SUMMARY – ALL FUNDS

2019 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	$ 6,950,000	$ -	$ -	$ -	$ -	$ -	$ 6,950,000	16.91%
EARNED INCOME TAXES	$ 4,850,000	$ -	$ -	$ -	$ -	$ -	$ 4,850,000	11.80%
OTHER TAXES	$ 3,924,736	$ -	$ -	$ -	$ -	$ -	$ 3,924,736	9.55%
SEWER USER FEES	$ -	$ -	$ -	$ -	$ 9,910,000	$ -	$ 9,910,000	24.12%
GRANT REVENUE	$ -	$ -	$ 940,799	$ 180,900	$ 88,100	$ -	$ 1,209,799	2.94%
LICENSES AND PERMITS	$ 1,288,830	$ -	$ -	$ -	$ -	$ -	$ 1,288,830	3.14%
NON-TAX REVENUE	$ 810,243	$ -	$ -	$ -	$ -	$ -	$ 810,243	1.97%
FEES AND FINES	$ 119,160	$ -	$ -	$ -	$ -	$ -	$ 119,160	0.29%
INTEREST AND RENT	$ 50,000	$ 50	$ 5,000	$ 2,000	$ 15,000	$ -	$ 72,050	0.18%
RECREATION FEES	$ 220,200	$ -	$ -	$ -	$ -	$ -	$ 220,200	0.54%
FUND BALANCE	$ 3,173,958	$ -	$ -	$ 1,341,542	$ 2,451,000	$ -	$ 6,966,500	16.95%
OPERATING TRANSFERS	$ 1,525,000	$ 315,000	$ -	$ 2,930,000	$ -	$ -	$ 4,770,000	11.61%
TOTALS:	$ 22,912,127	$ 315,050	$ 945,799	$ 4,454,442	$ 12,464,100	$ -	$ 41,091,518	100.00%

2019 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	$ 1,553,824	$ -	$ -	$ 20,000	$ -	$ -	$ 1,573,824	3.82%
PUBLIC SAFETY	$ 8,461,193	$ -	$ -	$ 418,942	$ -	$ -	$ 8,880,135	21.57%
COMMUNITY DEVELOPMENT	$ 841,567	$ -	$ -	$ -	$ -	$ -	$ 841,567	2.04%
PUBLIC WORKS	$ 5,912,717	$ -	$ -	$ 3,152,000	$ 340,000	$ -	$ 9,404,717	22.85%
SEWAGE TREATMENT	$ -	$ -	$ -	$ -	$ 11,574,591	$ -	$ 11,574,591	28.12%
RECREATION	$ 629,507	$ 360,000	$ -	$ 863,500	$ -	$ -	$ 1,853,007	4.50%
LIBRARY	$ 505,628	$ -	$ -	$ -	$ -	$ -	$ 505,628	1.23%
SENIOR PROGRAMS	$ 60,000	$ -	$ -	$ -	$ -	$ -	$ 60,000	0.15%
PENSION OBLIGATIONS	$ 1,042,813	$ -	$ -	$ -	$ -	$ -	$ 1,042,813	2.53%
DEBT SERVICE	$ 659,878	$ -	$ -	$ -	$ -	$ -	$ 659,878	1.60%
OPERATING TRANSFERS	$ 3,245,000	$ -	$ 975,000	$ -	$ 550,000	$ -	$ 4,770,000	11.59%
TOTALS:	$ 22,912,127	$ 360,000	$ 975,000	$ 4,454,442	$ 12,464,591	$ -	$ 41,166,159	100.00%

2019 GENERAL FUND SUMMARY

FUND	CATEGORY	2015	2016	2017	2018	2019
	GENERAL FUND	**ACTUAL**	**ACTUAL**	**ACTUAL**	**BUDGET**	**BUDGET**
	REVENUES					
01-300	REAL ESTATE TAX	$ 6,552,834	$ 6,631,327	$ 6,706,213	$ 6,780,000	$ 6,950,000
01-310	ACT 511 TAXES	$ 7,419,907	$ 7,646,947	$ 7,632,423	$ 7,315,000	$ 7,455,000
01-321	LICENSES	$ 830,750	$ 871,130	$ 861,235	$ 819,000	$ 820,000
01-322	PERMITS	$ 682,970	$ 739,741	$ 709,177	$ 511,690	$ 468,830
01-331	FINES & COSTS	$ 155,517	$ 111,668	$ 113,980	$ 131,940	$ 119,160
01-341	INTEREST & RENTS	$ 18,690	$ 29,411	$ 51,738	$ 25,000	$ 50,000
01-355	INTERGOVERNMENTAL	$ 1,263,035	$ 1,348,633	$ 1,336,852	$ 1,308,628	$ 1,319,736
01-360	DEPARTMENT FEES	$ 857,265	$ 822,499	$ 833,272	$ 718,855	$ 748,243
01-380	UNCLASSIFIED REVENUE	$ 296,482	$ 271,430	$ 292,020	$ 286,890	$ 282,200
01-392	INTERFUND TRANSFERS	$ 1,028,981	$ 1,196,313	$ 1,735,945	$ 3,411,691	$ 4,698,958
	TOTAL REVENUE	**$ 19,106,430**	**$ 19,669,100**	**$ 20,272,856**	**$ 21,308,694**	**$ 22,912,127**
FUND	**GENERAL FUND**	**2015**	**2016**	**2017**	**2018**	**2019**
	EXPENSES	**ACTUAL**	**ACTUAL**	**ACTUAL**	**BUDGET**	**BUDGET**
01-400	LEGISLATIVE	$ 157,328	$ 143,199	$ 149,175	$ 167,875	$ 181,428
01-401	EXECUTIVE	$ 301,456	$ 310,182	$ 316,683	$ 365,305	$ 341,425
01-402	FINANCE	$ 244,169	$ 247,789	$ 260,691	$ 292,136	$ 314,136
01-403	TAX COLLECTION	$ 155,963	$ 119,827	$ 105,880	$ 208,760	$ 213,165
01-404	LEGAL	$ 148,132	$ 110,634	$ 177,316	$ 148,500	$ 152,500
01-407	DATA PROCESSING	$ 42,294	$ 35,546	$ 40,981	$ 83,500	$ 74,000
01-408	ENGINEERING	$ 172,896	$ 122,887	$ 177,200	$ 146,000	$ 141,000
01-409	BUILDING/FACILITIES	$ 148,397	$ 174,106	$ 159,889	$ 233,400	$ 316,450
01-410	POLICE	$ 6,471,190	$ 6,317,963	$ 6,642,377	$ 6,971,499	$ 7,019,468
01-411	FIRE	$ 1,093,915	$ 1,087,949	$ 1,103,583	$ 1,123,781	$ 1,170,094
01-413	BUILDING/CODES	$ 338,848	$ 604,609	$ 406,472	$ 476,318	$ 539,345
01-414	PLANNING/ZONING	$ 110,261	$ 136,198	$ 147,972	$ 165,360	$ 161,222
01-415	EMERGENCY MGMT	$ 863	$ 886	$ 970	$ 3,100	$ 2,400
01-419	SCHOOL CROSSING GUARDS	$ 215,988	$ 217,203	$ 207,142	$ 227,590	$ 230,906
01-427	REFUSE/RECYCLING	$ -	$ 6,807	$ 21,308	$ 13,000	$ 10,000
01-430	PUBLIC WORKS	$ 3,845,921	$ 4,034,345	$ 4,974,716	$ 5,084,269	$ 5,586,267
01-450	PARKS & RECREATION	$ 526,970	$ 491,725	$ 524,466	$ 598,706	$ 629,507
01-456	LIBRARY	$ 451,536	$ 470,936	$ 482,410	$ 493,378	$ 505,628
01-470	DEBT SERVICE	$ 512,956	$ 653,704	$ 660,273	$ 651,878	$ 659,878
01-480	UNCLASSIFIED	$ 123,563	$ 93,862	$ 83,946	$ 102,000	$ 100,077
01-483	PENSION OBLIGATIONS	$ 651,844	$ 813,622	$ 811,205	$ 999,338	$ 1,042,813
01-488	INSURANCE	$ 193,983	$ 191,989	$ 159,429	$ 178,000	$ 182,584
01-490	INTERFUND TRANSFERS	$ 4,281,324	$ 6,623,413	$ 2,565,386	$ 2,500,000	$ 3,245,000
01-491	REAL ESTATE REFUNDS	$ 46,652	$ 84,787	$ 330,368	$ 75,000	$ 92,835
		$ 20,236,447	**$ 23,094,168**	**$ 20,509,840**	**$ 21,308,694**	**$ 22,912,127**
	SUMMARY					
	TOTAL REVENUES	$ 19,106,430	$ 19,669,100	$ 20,272,856	$ 21,308,694	$ 22,912,127
	TOTAL EXPENSES	$ 20,236,447	$ 23,094,168	$ 20,509,840	$ 21,308,695	$ 22,912,127
	EXCESS/(DEFICIT)	**$ (1,130,017)**	**$ (3,425,068)**	**$ (236,984)**	**$ (0)**	**$ 0**

2019 ESTIMATED REVENUES

ACCOUNT	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ESTIMATE	2019 BUDGET
	REAL ESTATE TAXES						
01 301 301100	REAL ESTATE TAX-CURRENT	$ 6,353,285	$ 6,398,232	$ 6,534,231	$ 6,580,000	$ 6,650,000	**$ 6,750,000**
01 301 301300	REAL ESTATE-DELINQUENT	$ 199,549	$ 233,095	$ 171,982	$ 200,000	$ 509,780	**$ 200,000**
	Subtotal	**$ 6,552,834**	**$ 6,631,327**	**$ 6,706,213**	**$ 6,780,000**	**$ 7,159,780**	**$ 6,950,000**
	ACT 511 TAXES						
01 310 310100	REAL ESTATE TRANSFER TAX	$ 696,844	$ 767,969	$ 612,173	$ 600,000	$ 755,970	**$ 615,000**
01 310 310210	EARNED INCOME TAX	$ 4,681,698	$ 4,870,544	$ 5,012,284	$ 4,750,000	$ 4,919,970	**$ 4,850,000**
01 310 310310	MERCANTILE TAX	$ 883,040	$ 873,183	$ 877,342	$ 825,000	$ 798,620	**$ 850,000**
01 310 310410	LOCAL SERVICE TAX	$ 643,389	$ 648,439	$ 668,165	$ 640,000	$ 612,270	**$ 640,000**
01 310 310600	ADMISSIONS TAX	$ 7,973	$ 2,488	$ -	$ -	$ -	**$ -**
01 310 310800	BUSINESS PRIV TAX	$ 506,964	$ 484,323	$ 462,459	$ 500,000	$ 480,430	**$ 500,000**
	Subtotal	**$ 7,419,907**	**$ 7,646,947**	**$ 7,632,423**	**$ 7,315,000**	**$ 7,567,260**	**$ 7,455,000**
	LICENSES						
01 321 321610	SOLICITATION	$ 3,000	$ 4,800	$ 9,400	$ 4,000	$ 11,750	**$ 5,000**
01 321 321730	MECHANICAL DEVICES	$ 79,260	$ 99,240	$ 67,359	$ 65,000	$ 43,500	**$ 65,000**
01 321 321800	CABLE TV FRANCHISE	$ 748,490	$ 767,090	$ 784,476	$ 750,000	$ 715,210	**$ 750,000**
	Subtotal	**$ 830,750**	**$ 871,130**	**$ 861,235**	**$ 819,000**	**$ 770,460**	**$ 820,000**

ACCOUNT	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ESTIMATE	2019 BUDGET
	PERMITS						
01 322 322800	STREET OPENING PERMIT	$ 21,268	$ 21,472	$ 29,629	$ 25,000	$ 35,830	**$ 30,000**
01 322 322830	BUILDING PERMIT	$ 279,346	$ 221,918	$ 58,997	$ 125,000	$ 33,420	**$ 50,000**
01 322 322832	SIGN PERMIT	$ 8,716	$ 8,031	$ 7,425	$ 8,000	$ 8,130	**$ 8,100**
01 322 322834	TEMPORY SIGN PERMITS	$ 184	$ 252	$ 90	$ 600	$ 140	**$ 300**
01 322 322836	ELECTRIC PERMITS	$ 34,389	$ 102,347	$ 61,008	$ 60,000	$ 80,220	**$ 65,000**
01 322 322837	PLAN REVIEW FEE (100%)	$ 101,331	$ 117,984	$ 111,424	$ 75,000	$ 89,000	**$ 78,000**
01 322 322838	ACC AND ENERGY AUDIT (100%)	$ 152,455	$ 118,237	$ 357,687	$ 130,340	$ 265,460	**$ 150,000**
01 322 322839	SCANNING FEE	$ 16,569	$ 18,494	$ 5,668	$ 12,300	$ 5,740	**$ 10,000**
01 322 322840	FIRE PERMITS	$ 17,139	$ 17,242	$ 2,421	$ 8,000	$ 1,110	**$ 2,500**
01 322 322841	DOCUMENT STORAGE	$ 11,918	$ 16,003	$ 3,798	$ 8,000	$ 6,910	**$ 5,500**
01 322 322848	OCCUPANCY PERMITS	$ 11,619	$ 17,634	$ 21,060	$ 15,000	$ 25,480	**$ 20,000**
01 322 322849	TEMPORY OCCUPANCY PERMIT	$ 557	$ 930	$ 450	$ 400	$ 1,090	**$ 500**
01 322 322850	COMMERCIAL OCCUPANCY PERMITS	$ 7,853	$ 10,317	$ 8,792	$ 8,000	$ 7,390	**$ 8,000**
01 322 322851	HIGHWAY PERMITS	$ 358	$ 190	$ 15	$ 250	$ 320	**$ 250**
01 322 322852	NON-IMPACT OCCUPANCY PERMITS	$ -	$ 50	$ 250	$ 100	$ -	**$ 100**
01 322 322853	OCCUPANCY PLACARD	$ -	$ 60	$ -	$ 100	$ 80	**$ 100**
01 322 322854	PLACARD REPLACEMENT	$ -	$ -	$ -	$ 100	$ -	**$ 100**
01 322 322860	GRADING PERMITS	$ -	$ 9,196	$ 1,740	$ 4,000	$ 380	**$ 1,500**
01 322 322880	DEMOLITION PERMIT	$ 2,001	$ 4,261	$ 1,315	$ 2,500	$ 2,000	**$ 2,000**
01 322 322881	LOGGING PERMIT	$ -	$ 300	$ 300	$ -	$ -	**$ -**
01 322 322882	DUMPSTER/PODS	$ 570	$ 585	$ 684	$ 250	$ 1,120	**$ 600**
01 322 322883	PERMIT PENALITIES	$ -	$ -	$ -	$ 250	$ 890	**$ 250**
01 322 322884	HVAC PERMITS	$ 16,148	$ 53,543	$ 28,801	$ 27,500	$ 51,410	**$ 35,000**
01 322 322890	INSPECTION FEES	$ 550	$ 696	$ 7,625	$ 1,000	$ -	**$ 1,030**
	Subtotal	**$ 682,970**	**$ 739,741**	**$ 709,177**	**$ 511,690**	**$ 616,120**	**$ 468,830**
	FINES & COSTS						
01 331 331100	JUSTICES	$ 32,081	$ 25,990	$ 26,141	$ 28,880	$ 22,160	**$ 26,500**
01 331 331110	MOTOR VEHICLE VIOLATIONS	$ 51,116	$ 39,766	$ 42,044	$ 43,080	$ 46,700	**$ 44,340**
01 331 331111	OTHER FINES-STATE	$ 24,006	$ 13,321	$ 16,527	$ 20,810	$ 10,810	**$ 16,350**
01 331 331112	OTHER FINES-COUNTY	$ 28,793	$ 24,623	$ 24,690	$ 28,730	$ 16,270	**$ 23,260**
01 331 331120	VIOLATION OF ORDINANCES	$ 19,520	$ 7,969	$ 4,578	$ 10,440	$ 2,630	**$ 8,710**
	Subtotal	**$ 155,517**	**$ 111,668**	**$ 113,980**	**$ 131,940**	**$ 98,570**	**$ 119,160**
	INTEREST & RENTS						
01 341 341100	INTEREST EARNED	$ 18,690	$ 29,411	$ 51,738	$ 25,000	$ 76,570	**$ 50,000**
	Subtotal	**$ 18,690**	**$ 29,411**	**$ 51,738**	**$ 25,000**	**$ 76,570**	**$ 50,000**

ACCOUNT	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ESTIMATE	2019 BUDGET
	STATE SHARED REVENUE						
01 355 355010	PUBLIC UTILITY TAX	$ 16,322	$ 19,915	$ 15,186	$ 20,000	$ 6,740	**$ 20,000**
01 355 355080	BEVERAGE LICENSE	$ 12,250	$ 11,850	$ 12,600	$ 12,000	$ 14,810	**$ 12,000**
01 355 355090	MARCELLUS SHALE IMPACT FEE DIS	$ 3,519	$ -	$ 3,560	$ -	$ -	**$ -**
01 355 355100	REGIONAL ASSET DISTRICT	$ 526,741	$ 548,253	$ 556,616	$ 540,000	$ 531,070	**$ 550,000**
01 355 355130	STATE ACT 205 PENSION FUNDS	$ 490,104	$ 555,580	$ 555,179	$ 533,628	$ 571,495	**$ 559,736**
01 355 355140	FOREIGN FIRE INS. PREMIUM INC.	$ 210,986	$ 210,233	$ 190,846	$ 200,000	$ 174,056	**$ 175,000**
	Subtotal	**$ 1,259,921**	**$ 1,345,830**	**$ 1,333,987**	**$ 1,305,628**	**$ 1,298,171**	**$ 1,316,736**
	PAYMENT IN LIEU OF TAXES						
01 359 359100	PAYMENT IN LIEU OF TAXES	$ 3,113	$ 2,803	$ 2,865	$ 3,000	$ 3,750	**$ 3,000**
	Subtotal	**$ 3,113**	**$ 2,803**	**$ 2,865**	**$ 3,000**	**$ 3,750**	**$ 3,000**
	DEPARTMENT FEES - GL ADMIN						
01 361 361325	REIMBURSEABLE ENGINEERING FEES	$ 63,550	$ 88,295	$ -	$ -	$ 1,230	**$ -**
01 361 361340	ZHB APPEALS RESIDENTIAL	$ 2,025	$ 2,950	$ 2,700	$ 3,000	$ 4,810	**$ 4,250**
01 361 361341	ZHB APPEALS- COMMERCIAL	$ 4,475	$ 5,675	$ 7,525	$ 6,500	$ 4,720	**$ 2,500**
01 361 361345	FIRE HEARING APPEALS	$ 1,500	$ 500	$ 1,000	$ 510	$ -	**$ 400**
01 361 361350	REZONING FEES	$ -	$ 300	$ 1,000	$ 400	$ 630	**$ 1,000**
01 361 361360	SUBDIVISION FEES	$ 13,575	$ 10,400	$ 6,327	$ 4,200	$ 2,840	**$ 2,250**
01 361 361370	SITE PLAN FEES	$ 1,855	$ 712	$ 2,560	$ 2,000	$ 750	**$ 600**
01 361 361390	CONDITIONAL USE FEE	$ 300	$ 600	$ 900	$ 500	$ 380	**$ 500**
01 361 361400	COMPLIANCE LETTERS-BLDG INSP	$ 450	$ 1,000	$ 450	$ 750	$ 380	**$ 750**
01 361 361401	DYE TEST CERTIFICATIONS	$ 29,850	$ 31,350	$ 32,697	$ 29,590	$ 29,500	**$ 28,000**
01 361 361450	BUILDING RENTAL - ANTENNA	$ 20,527	$ 10,433	$ -	-	$ -	**$ 300**
01 361 361500	SALE MAPS AND PUBLICATIONS	$ 63	$ 74	$ 86	$ 300	$ 100	**$ 300**
01 361 361560	SALE PROPERTY/SUPPLIES	$ 25,165	$ 34,286	$ 87,791	$ 45,000	$ 31,220	**$ 35,000**
01 361 361561	SALE-LEAF BAGS	$ 1,019	$ 737	$ 495	$ 100	$ 40	**$ 100**
	Subtotal	**$ 164,354**	**$ 187,311**	**$ 143,531**	**$ 92,850**	**$ 76,600**	**$ 75,950**

ACCOUNT	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ESTIMATE	2019 BUDGET
	DEPARTMENT FEES - POLICE						
01 362 362110	ACCIDENT REPORTS	$ 7,909	$ 9,003	$ 7,214	$ 7,800	$ 6,510	**$ 8,000**
01 362 362120	POLICE EXTRA DETAILS	$ 338,047	$ 254,173	$ 314,346	$ 255,000	$ 302,540	**$ 275,000**
01 362 362125	NORTH HILLS DUI TASK FORCE	$ 7,416	$ 2,702	$ 3,633	$ 7,500	$ -	**$ 6,500**
01 362 362130	IS SHARING MAINTENANCE	$ 8,250	$ 8,250	$ 8,250	$ 8,250	$ 8,250	**$ 9,000**
01 362 362140	SCHOOL GUARD REIM-NHSD	$ 105,332	$ 112,666	$ 109,748	$ 113,795	$ 134,720	**$ 115,453**
01 362 362150	COMPLIANCE LETTERS-RTPD	$ -	$ -	$ -	$ -	$ -	**$ 500**
01 362 362160	ATTORNEY GENERAL TASK FORCE	$ 68,974	$ 93,535	$ 76,602	$ 70,000	$ 33,240	**$ 68,640**
01 362 362161	FEDERAL TASK FORCE	$ 8,988	$ 4,423	$ 7,871	$ 4,500	$ 24,280	**$ 7,500**
01 362 362172	STATE GRANT - BUCKLE UP	$ 5,170	$ 4,795	$ 8,438	$ 5,500	$ -	**$ 6,000**
01 362 362173	POLICE ALARM VIOLATIONS	$ 300	$ 2,300	$ 2,530	$ 2,500	$ 1,250	**$ 1,600**
01 362 362175	WINTER REIMBURSEMENT	$ 19,827	$ 14,536	$ -	$ 14,700	$ 19,920	**$ 15,500**
01 362 362200	FIRE REPORTS	$ 85	$ 40	$ 30	$ 100	$ 80	**$ 100**
01 362 362201	FIRE ESCROW	$ -	$ -	$ 18,124	$ -	$ 5,040	**$ -**
	Subtotal	**$ 570,297**	**$ 506,423**	**$ 556,786**	**$ 489,645**	**$ 535,830**	**$ 513,793**
	DEPT FEES - RECREATION						
01 367 367300	REGISTRATION	$ 5	$ 630	$ 485	$ -	$ 580	**$ 500**
01 367 367301	SUMMER RECREATION PROG	$ 50,970	$ 55,335	$ 64,140	$ 65,000	$ 72,040	**$ 75,000**
01 367 367302	SUMMER RECREATION FIELD TRIPS	$ 8,510	$ 9,570	$ 11,305	$ 10,000	$ 14,300	**$ 14,000**
01 367 367303	COMMUNITY EVENT SPONSORS	$ -	$ 500	$ -	$ 1,000	$ 500	**$ 1,500**
	Subtotal	**$ 59,485**	**$ 66,035**	**$ 75,930**	**$ 76,000**	**$ 87,420**	**$ 91,000**
	DEPARTMENT FEES - PROGRAMS						
01 368 368100	CLASS FEES	$ 965	$ 5	$ 75	$ -	$ 190	**$ -**
01 368 368108	GAME/VENDING MACHINE COMM	$ 588	$ 539	$ 321	$ 500	$ 330	**$ 200**
01 368 368109	ONE -TIME FAMILY PROGRAMS	$ 219	$ 782	$ 708	$ 940	$ 100	**$ -**
01 368 368110	COMMUNITY DAY SPONSORS	$ 7,350	$ 5,800	$ 2,000	$ 3,000	$ 10,310	**$ 6,000**
01 368 368111	COMMUNITY DAY VENDORS	$ 3,232	$ 1,650	$ 3,200	$ 4,000	$ 3,940	**$ 4,000**
01 368 368112	COUPON BOOKS	$ 90	$ 420	$ 170	$ 330	$ -	**$ 300**
01 368 368118	ONE-TIME KIDS PROGRAMS	$ 1,675	$ 1,846	$ 45	$ -	$ -	**$ -**
01 368 368120	AMUSEMENT TICKETS	$ 430	$ 273	$ 324	$ 2,250	$ 240	**$ 2,500**
01 368 368200	1ST TO 2ND GRADE BASKETBALL	$ 1,417	$ 3,402	$ 2,650	$ 2,280	$ 1,760	**$ 2,250**
01 368 368201	7 TO 12 GRADE BASKETBALL	$ 8,447	$ 7,116	$ 8,406	$ 6,150	$ 160	**$ 7,000**
01 368 368205	ONE TIME CLASSES	$ 1,014	$ 677	$ 25	$ 1,540	$ 1,480	**$ 1,500**
01 368 368210	START SMART SPORTS CAMP	$ 2,905	$ 5,612	$ 8,098	$ 4,000	$ 12,140	**$ 10,000**
01 368 368216	FISHING TOURNAMENT DONATIONS	$ 702	$ 444	$ 50	$ -	$ 60	**$ -**
01 368 368306	BEGINNING LINE DANCE	$ 3,774	$ 3,358	$ 3,558	$ 4,000	$ 4,990	**$ 4,500**
01 368 368309	AEROBICS	$ 11,328	$ 10,909	$ 5,978	$ 8,000	$ 5,190	**$ 5,000**
01 368 368312	YOGA	$ 4,178	$ 3,414	$ 4,292	$ 4,250	$ 6,650	**$ 6,500**
01 368 368314	FORMAL DANCE CLASS	$ 638	$ -	$ -	$ 620	$ 780	**$ 500**
01 368 368317	PILATES	$ 1,615	$ 1,734	$ 1,705	$ 2,000	$ 3,960	**$ 2,250**
01 368 368401	SENIOR FITNESS	$ 12,563	$ 7,583	$ 6,579	$ 9,000	$ 6,850	**$ 7,000**
01 368 368402	SENIOR PICKLEBALL	$ -	$ 7,166	$ 8,841	$ 7,500	$ 8,060	**$ 8,000**
	Subtotal	**$ 63,129**	**$ 62,730**	**$ 57,026**	**$ 60,360**	**$ 67,190**	**$ 67,500**

ACCOUNT	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ESTIMATE	2019 BUDGET
	DEPARTMENT FEES - RENTALS						
01 369 369500	RENTAL-EVERGREEN COMM. PARK	$ 23,210	$ 23,514	$ 26,034	$ 25,000	$ 28,810	**$ 26,000**
01 369 369501	RENTAL-DENNY PARK	$ 3,286	$ 3,259	$ 2,791	$ 3,690	$ 240	**$ 3,000**
01 369 369505	RENTAL-JOHN HERB FIELD	$ 4,781	$ 1,360	$ 1,200	$ 2,000	$ 440	**$ 2,000**
01 369 369503	RENTAL-SHELTERS (RMC)	$ 2,119	$ 1,235	$ 2,478	$ 2,200	$ 2,120	**$ 2,200**
01 369 369504	RENTALS-CLASSROOMS	$ 26,432	$ 12,458	$ 13,903	$ 15,000	$ 10,530	**$ 12,500**
01 369 369507	RENTALS-GYM	$ -	$ 9,741	$ 9,923	$ 8,500	$ 5,050	**$ 8,500**
01 369 369505	RENTAL-FIELDS	$ 4,781	$ 1,360	$ 1,200	$ 2,500	$ 440	**$ 2,000**
01 369 369506	ALCOHOL USE FEES	$ 5,400	$ 5,300	$ 5,100	$ 5,500	$ 4,820	**$ 5,500**
	Subtotal	**$ 70,010**	**$ 58,227**	**$ 62,628**	**$ 64,390**	**$ 52,450**	**$ 61,700**
	UNCLASSIFIED REVENUE						
01 380 380100	POLICE FEE-EMPLOYMENT	$ 1,960	$ -	$ -	$ -	$ 2,950	**$ -**
01 380 380200	BUS SHELTERS	$ 18,090	$ 20,282	$ 18,785	$ 20,000	$ 22,100	**$ 20,000**
01 380 380220	INSURANCE REIMBURSEMENT	$ 207,976	$ 192,038	$ 198,246	$ 200,000	$ 197,790	**$ 200,000**
01 380 380250	RECYCLING REIMBURSEMENT	$ -	$ -	$ -	$ -	$ -	**$ -**
01 380 380999	MISCELLANEOUS REVENUE	$ -	$ 383	$ 11,719	$ 2,500	$ -	**$ 500**
	Subtotal	**$ 226,066**	**$ 212,703**	**$ 228,750**	**$ 222,500**	**$ 222,840**	**$ 220,500**
	INTERFUND TRANSFERS						
01 392 392008	TRANSFERS FROM SEWER FUND	$ 350,000	$ 450,000	$ 450,000	$ 550,000	$ 550,000	**$ 550,000**
01 392 392035	TRANSFERS FROM LIQUID FUELS	$ 678,981	$ 746,313	$ 953,324	$ 927,907	$ 927,907	**$ 975,000**
01 392 392950	PRIOR YR GEN RESERVE	$ -	$ -	$ 332,621	$ 1,933,784	$ 1,100,000	**$ 3,173,958**
	Subtotal	**$ 1,028,981**	**$ 1,196,313**	**$ 1,735,945**	**$ 3,411,691**	**$ 2,577,907**	**$ 4,698,958**
01 395 395100	REFUND PRIOR YR EXPENDITURES	$ 406	$ 501	$ 641	$ -	$ 710	**$ -**
	Subtotal	**$ 406**	**$ 501**	**$ 641**	**$ -**	**$ 710**	**$ -**
	TOTAL REVENUES	**$ 19,106,430**	**$ 19,669,100**	**$ 20,272,856**	**$ 21,308,694**	**$ 21,211,628**	**$ 22,912,127**
	ENDING FUND BALANCE	**$ 9,031,771**	**$14,229,418**	**$10,600,980**	**$ 8,667,196**	**$ 9,494,882**	**$ 6,320,924**

2019 ESTIMATED EXPENSE APPROPRIATIONS

ACCOUNT #	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ESTIMATE	2019 BUDGET
	LEGISLATIVE						
01 400 113000	SALARIES-COMMISSIONERS	$ 39,375	$ 39,375	$ 39,220	$ 39,375	$ 39,375	**$ 39,375**
01 400 145000	SECRETARIAL SERVICE	$ 7,503	$ 8,000	$ 5,950	$ 8,500	$ 6,720	**$ 6,750**
01 400 156000	HEALTH/MEIT INSURANCE	$ 76,174	$ 67,138	$ 71,543	$ 80,000	$ 45,930	**$ 54,000**
01 400 156101	HEALTHCARE HRA ACCT	$ 8,345	$ 6,585	$ 6,274	$ 7,000	$ 5,330	**$ 7,000**
01 400 157000	STD/LTD/LIFE	$ 1,056	$ 814	$ 792	$ 800	$ 580	**$ 700**
01 400 161000	SOCIAL SECURITY	$ 1,670	$ 1,705	$ 1,010	$ 2,400	$ 2,270	**$ 3,032**
01 400 161001	MEDICARE	$ 240	$ -	$ 236	$ 500	$ 530	**$ 571**
01 400 310000	PROFESSIONAL SERVICES	$ -	$ -	$ -	$ 2,500	$ 10,500	**$ 42,000**
01 400 321000	TELEPHONE/INTERNET SERVICES	$ 3,127	$ 2,881	$ 2,881	$ 3,300	$ 2,700	**$ 3,000**
01 400 420000	DUES/MEMBERSHIP	$ 3,723	$ 4,803	$ 5,366	$ 4,000	$ -	**$ 5,500**
01 400 460000	MEETINGS & CONFERENCES	$ 13,562	$ 10,400	$ 13,270	$ 16,000	$ 14,040	**$ 16,000**
01 400 470000	GENERAL EXPENSE	$ 2,552	$ 1,498	$ 2,634	$ 3,500	$ 2,910	**$ 3,500**
	Subtotal	**$ 157,328**	**$ 143,199**	**$ 149,175**	**$ 167,875**	**$ 130,885**	**$ 181,428**
	EXECUTIVE						
01 401 121000	SALARY-MANAGER	$ 97,514	$ 98,418	$ 104,127	$ 104,586	$ 104,586	**$ 110,892**
01 401 140000	WAGES-CLERICAL	$ 91,501	$ 86,705	$ 111,530	$ 114,443	$ 114,443	**$ 88,462**
01 401 145000	SUSTAINABILITY/INTERN	$ 16,818	$ 26,633	$ 8,998	$ 27,000	$ 12,640	**$ 20,000**
01 401 156000	HEALTH/MEIT INSURANCE	$ 37,189	$ 35,327	$ 40,438	$ 40,000	$ 48,780	**$ 42,000**
01 401 156100	HEALTHCARE INS. BUY-BACK	$ 10,519	$ 10,254	$ 5,127	$ 10,500	$ 7,080	**$ 7,500**
01 401 157000	STD/LTD/LIFE	$ 3,787	$ 3,485	$ 2,882	$ 3,000	$ 2,980	**$ 3,250**
01 401 161000	SOCIAL SECURITY	$ 12,456	$ 9,169	$ 7,053	$ 15,000	$ 13,900	**$ 16,890**
01 401 161001	MEDICARE	$ 1,612	$ -	$ 1,650	$ 4,000	$ 3,250	**$ 3,181**
01 401 162000	PA UNEMPLOYMENT COMP	$ 1,292	$ -	$ 114	$ 1,600	$ 1,470	**$ 1,650**
01 401 182001	LONGEVITY CLERICAL	$ 352	$ 364	$ 488	$ 376	$ 352	**$ 400**
01 401 210000	OFFICE SUPPLIES	$ 8,149	$ 7,733	$ 5,485	$ 8,000	$ 3,830	**$ 8,000**
01 401 231000	VEHICLE FUEL/GASOLINE	$ 913	$ 470	$ 619	$ 1,500	$ 640	**$ 1,000**
01 401 310000	PROFESSIONAL SERVICES	$ 960	$ 565	$ 108	$ 2,500	$ 30	**$ 1,000**
01 401 321002	CELLULAR PHONE	$ 1,125	$ 1,140	$ 1,140	$ 1,200	$ 1,100	**$ 1,200**
01 401 325000	POSTAGE	$ 1,806	$ 2,391	$ 2,692	$ 2,000	$ 1,420	**$ 2,000**
01 401 342000	PRINTING	$ -	$ -	$ -	$ 500	$ -	**$ 500**
01 401 354000	WORKERS COMPENSATION	$ 867	$ 1,050	$ 995	$ 1,100	$ 650	**$ 1,000**
01 401 420000	DUES/MEMBERSHIP	$ 2,296	$ 3,465	$ 1,595	$ 3,000	$ 860	**$ 3,000**
01 401 451000	MAINTENANCE CONTRACTS	$ 8,293	$ 20,280	$ 17,589	$ 20,000	$ 15,580	**$ 20,000**
01 401 460000	MEETINGS & CONFERENCES	$ 4,006	$ 2,733	$ 4,053	$ 5,000	$ 3,890	**$ 5,000**
01 401 470000	DEFERRED COMPENSATION FOR MANAGER	$ -	$ -	$ -	$ -	$ 12,000	**$ 4,500**
	Subtotal	**$ 301,456**	**$ 310,182**	**$ 316,683**	**$ 365,305**	**$ 349,481**	**$ 341,425**

ACCOUNT #	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ESTIMATE	2019 BUDGET
	FINANCE						
01 402 122000	SALARY-FINANCE DIRECTOR	$ 62,954	$ 79,997	$ 83,459	$ 84,456	$ 84,456	**$ 89,548**
01 402 140000	WAGES-CLERICAL	$ 92,733	$ 98,840	$ 94,682	$ 97,850	$ 97,850	**$ 100,298**
01 402 156000	HEALTH/MEIT INSURANCE	$ 22,238	$ 16,541	$ 23,005	$ 32,000	$ 28,830	**$ 32,640**
01 402 156101	HEALTHCARE BUY BACK	$ 3,394	$ 741	$ 995	$ -	$ 2,020	**$ -**
01 402 157000	STD/LTD/LIFE	$ 12,263	$ 1,705	$ 2,420	$ 2,500	$ 2,200	**$ 2,500**
01 402 161000	SOCIAL SECURITY	$ 8,420	$ 7,744	$ 5,487	$ 11,000	$ 10,990	**$ 11,000**
01 402 161001	MEDICARE	$ 1,164	$ -	$ 1,283	$ 2,700	$ 2,570	**$ 2,600**
01 402 162000	PA UNEMPLOYMENT COMP	$ 957	$ -	$ -	$ 600	$ 880	**$ 920**
01 402 182001	LONGEVITY CLERICAL	$ 272	$ 136	$ 260	$ 330	$ 284	**$ 330**
01 402 210000	OFFICE SUPPLIES	$ 4,171	$ 2,866	$ 2,282	$ 3,500	$ 1,170	**$ 3,500**
01 402 310000	PROFESSIONAL SERVICES	$ 7,800	$ -	$ -	$ 3,000	$ 3,040	**$ 7,500**
01 402 311000	AUDITING SERVICES	$ 20,000	$ 20,500	$ 21,021	$ 27,500	$ 26,280	**$ 27,500**
01 402 321002	TELEPHONE/INTERNET	$ 568	$ 900	$ 900	$ -	$ 870	**$ 900**
01 402 325000	POSTAGE	$ 1,772	$ 1,784	$ 1,722	$ 2,500	$ 1,640	**$ 2,500**
01 402 353000	TREASURERS' BOND	$ -	$ 10,029	$ 14,832	$ 11,000	$ 14,830	**$ 12,500**
01 402 354000	WORKERS COMPENSATION	$ 683	$ 827	$ 743	$ 800	$ 530	**$ 750**
01 402 384000	LEASE-MACHINERY&EQUIPMENT	$ 1,893	$ 2,248	$ 2,110	$ 2,250	$ 1,980	**$ 2,250**
01 402 420000	DUES/MEMBERSHIP	$ 150	$ 350	$ 400	$ 400	$ 1,400	**$ 1,400**
01 402 451000	MAINTENANCE CONTRACTS	$ 350	$ -	$ -	$ 6,000	$ 7,420	**$ 12,000**
01 402 460000	MEETINGS & CONFERENCES	$ 2,389	$ 2,582	$ 5,091	$ 3,750	$ 2,720	**$ 3,500**
01 402 475000	BANKING/SERVICE CHARGES	$ -	$ -	$ -	$ -	$ 80	**$ -**
	Subtotal	**$ 244,169**	**$ 247,789**	**$ 260,691**	**$ 292,136**	**$ 292,040**	**$ 314,136**
	TAX COLLECTION						
01 403 114000	COMMISSION-TREASURER	$ 9,780	$ 10,000	$ 10,036	$ 10,000	$ 8,650	**$ 10,000**
01 403 161000	SOCIAL SECURITY	$ 551	$ 433	$ 310	$ 660	$ 540	**$ 770**
01 403 161001	MEDICARE	$ 67	$ -	$ 73	$ 150	$ 130	**$ 145**
01 403 162000	PA UNEMPLOYMENT COMP	$ -	$ -	$ -	$ 200	$ -	**$ -**
01 403 311000	AUDITING SERVICES	$ 850	$ 875	$ 875	$ 1,000	$ -	**$ 1,000**
01 403 316000	COMMISSION/JORDAN TAX	$ 18,583	$ 33,835	$ 8,386	$ 32,500	$ 14,360	**$ 32,500**
01 403 316100	JORDAN/REIMBURSEABLES	$ 12,362	$ -	$ -	$ -	$ -	**$ -**
01 403 317000	COMMISSION/KEYSTONE COLLECTIONS	$ 33,145	$ -	$ -	$ 75,000	$ 78,970	**$ 80,000**
01 403 317100	EIT/LST COLLECTION EXPENSES	$ 892	$ -	$ -	$ 5,000	$ 4,590	**$ 5,000**
01 403 318000	COMMISSION/NHSD	$ 42,479	$ 40,865	$ 40,258	$ 42,000	$ 37,830	**$ 43,000**
01 403 353000	BOND	$ 1,847	$ 1,782	$ 1,782	$ 2,250	$ 2,230	**$ 2,250**
01 403 400000	FILING FEES/APPRAISAL FEES	$ 11,011	$ 6,912	$ 19,656	$ 15,000	$ 9,760	**$ 13,500**
01 403 470000	WARRANT OF COLLECTION	$ 24,397	$ 25,125	$ 24,504	$ 25,000	$ 24,400	**$ 25,000**
	Subtotal	**$ 155,963**	**$ 119,827**	**$ 105,880**	**$ 208,760**	**$ 181,460**	**$ 213,165**

ACCOUNT #	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ESTIMATE	2019 BUDGET
	LEGAL SERVICES						
01 404 314000	LEGAL SERVICES	$ 119,391	$ 97,496	$ 167,786	$ 115,000	$ 114,530	**$ 130,000**
01 404 316000	SPECIAL LABOR COUNSEL	$ 11,882	$ 2,811	$ -	$ 16,000	$ -	**$ 5,000**
01 404 341000	LEGAL ADVERTISING	$ 16,859	$ 10,327	$ 9,530	$ 12,500	$ 10,390	**$ 12,500**
01 404 343000	CODIFICATION	$ -	$ -	$ -	$ 2,500	$ -	**$ 2,500**
01 404 540000	CIVIL SERVICE/LEGAL	$ -	$ -	$ -	$ 2,500	$ -	**$ 2,500**
	Subtotal	**$ 148,132**	**$ 110,634**	**$ 177,316**	**$ 148,500**	**$ 124,920**	**$ 152,500**
	DATA PROCESSING						
01 407 325000	INTERNET SERVICES	$ 2,708	$ 655	$ 110	$ 2,500	$ -	**$ 500**
01 407 451000	MAINTENANCE CONTRACTS	$ 23,504	$ 33,906	$ 39,816	$ 42,500	$ 27,170	**$ 42,500**
01 407 453000	WEB DESIGN/MAINTENANCE	$ 1,870	$ -	$ 500	$ 18,000	$ 18,670	**$ 18,000**
01 407 454000	GENERAL HARDWARE	$ 4,535	$ 400	$ -	$ 3,000	$ 1,230	**$ 3,000**
01 407 455000	GENERAL SOFTWARE/LICENSES	$ 5,164	$ 584	$ 175	$ 12,500	$ 180	**$ 5,000**
01 407 750000	CAPITAL PURCHASES	$ 4,513	$ -	$ 380	$ 5,000	$ -	**$ 5,000**
	Subtotal	**$ 42,294**	**$ 35,546**	**$ 40,981**	**$ 83,500**	**$ 47,250**	**$ 74,000**
	ENGINEERING						
01 408 310000	PROFESSIONAL SERVICES	$ 54,432	$ 78,152	$ 103,861	$ 70,000	$ 40,940	**$ 65,000**
01 408 310100	ENG.-STORM WATER MGMT	$ 25,361	$ 30,232	$ 55,838	$ 65,000	$ 28,740	**$ 65,000**
01 408 310200	ENGINEERING - TRAFFIC	$ 6,204	$ 10,920	$ 16,667	$ 11,000	$ 7,950	**$ 11,000**
01 408 311000	REIMBURSEABLE ENGINEERING FEES	$ 86,899	$ 3,584	$ 834	$ -	$ 170	**$ -**
	Subtotal	**$ 172,896**	**$ 122,887**	**$ 177,200**	**$ 146,000**	**$ 77,800**	**$ 141,000**
	BUILDINGS						
01 409 236000	HOUSEHOLD SUPPLIES	$ 5,433	$ 5,100	$ 5,417	$ 5,200	$ 5,030	**$ 5,350**
01 409 250000	REPAIR & MAINTENANCE SUPPLIES	$ 7,260	$ 15,333	$ 7,168	$ 10,000	$ 7,030	**$ 10,000**
01 409 321000	TELEPHONE	$ 5,171	$ 5,969	$ 5,926	$ 6,000	$ 4,980	**$ 6,000**
01 409 361000	ELECTRICITY	$ 44,989	$ 26,276	$ 24,895	$ 39,800	$ 45,440	**$ 40,000**
01 409 362000	GAS/HEATING	$ 8,342	$ 3,441	$ 4,010	$ 16,000	$ 7,630	**$ 10,000**
01 409 366000	WATER	$ 2,005	$ 2,334	$ 2,366	$ 2,500	$ 2,180	**$ 2,500**
01 409 370000	REPAIR/MAINT SERVICES	$ 7,747	$ 57,385	$ 33,179	$ 45,000	$ 33,980	**$ 45,000**
01 409 375000	REPAIR/MAINT ELEVATOR	$ 3,373	$ 2,152	$ 2,446	$ 2,500	$ 2,390	**$ 2,600**
01 409 450000	CONTRACTED SERVICES	$ 61,513	$ 56,116	$ 59,988	$ 56,400	$ 53,200	**$ 60,000**
01 409 750000	CAPITAL PURCHASES	$ 2,564	$ -	$ 14,495	$ 50,000	$ 3,690	**$ 135,000**
	Subtotal	**$ 148,397**	**$ 174,106**	**$ 159,889**	**$ 233,400**	**$ 165,550**	**$ 316,450**

ACCOUNT #	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ESTIMATE	2019 BUDGET
	POLICE						
01 410 122000	CHIEF OF POLICE	$ 104,200	$ 121,969	$ 126,000	$ 123,877	$ 117,975	**$ 123,874**
01 410 130000	SALARY-LIEUTENANTS	$ 270,249	$ 151,223	$ 229,475	$ 349,110	$ 349,110	**$ 231,990**
01 410 130001	SALARY-SERGEANTS	$ 725,369	$ 691,070	$ 624,866	$ 698,485	$ 698,485	**$ 891,937**
01 410 130002	SALARY-POLICE OFFICERS	$ 2,858,092	$ 2,738,705	$ 3,044,716	$ 3,015,350	$ 3,015,350	**$ 3,094,498**
01 410 140000	WAGES-CLERICAL	$ 89,795	$ 92,520	$ 95,017	$ 96,221	$ 96,221	**$ 98,925**
01 410 156000	HEALTH/MEIT INSURANCE	$ 765,417	$ 728,126	$ 841,350	$ 870,000	$ 798,080	**$ 765,000**
01 410 156100	HEALTHCARE BUY-BACK	$ 5,259	$ 5,127	$ 5,645	$ 12,060	$ 8,840	**$ 10,000**
01 410 156101	HEALTHCARE HRA	$ 63,102	$ 69,340	$ 72,770	$ 76,880	$ 75,510	**$ 78,800**
01 410 157000	STD/LTD/LIFE	$ 103,565	$ 100,791	$ 101,790	$ 109,000	$ 93,580	**$ 100,000**
01 410 161000	SOCIAL SECURITY	$ 26,933	$ 164,342	$ 2,909	$ 34,850	$ 5,720	**$ 7,500**
01 410 161001	MEDICARE	$ 27,765	$ -	$ 34,380	$ 36,900	$ 59,240	**$ 55,000**
01 410 162000	PA UNEMPLOYMENT COMP	$ 12,701	$ -	$ -	$ 9,640	$ 9,640	**$ 14,000**
01 410 181000	EDUCATION INCENTIVE	$ 9,400	$ 9,400	$ 9,800	$ 9,800	$ 12,250	**$ 11,200**
01 410 182000	LONGEVITY	$ 92,620	$ 106,318	$ 20,429	$ 102,930	$ 102,930	**$ 107,087**
01 410 182001	LONGEVITY CLERICAL	$ 236	$ 260	$ -	$ 308	$ 308	**$ 332**
01 410 183000	OVERTIME/POLICE	$ 56,978	$ 73,613	$ 79,386	$ 102,500	$ 91,950	**$ 100,000**
01 410 183007	OVERTIME/TASKFORCE	$ 94,697	$ 91,282	$ 79,764	$ 87,110	$ 60,630	**$ 88,640**
01 410 184000	OFFICER IN CHARGE	$ 6,398	$ 5,682	$ 11,342	$ 8,446	$ 12,550	**$ 8,870**
01 410 185000	POLICE EXTRA DETIAL	$ 295,427	$ 243,254	$ 294,689	$ 255,000	$ 248,110	**$ 275,000**
01 410 187000	COURT TIME	$ 94,725	$ 101,095	$ 83,353	$ 103,000	$ 72,790	**$ 90,000**
01 410 191000	UNIFORM ALLOW/POLICE	$ 30,100	$ 36,900	$ 38,803	$ 38,700	$ 47,250	**$ 39,600**
01 410 200000	NEW UNIFORMS/POLICE	$ -	$ 9,345	$ 3,326	$ 11,000	$ 6,190	**$ 12,500**
01 410 200010	PHOTO LAB SUPPLIES	$ 2,878	$ 3,000	$ 2,890	$ 3,000	$ 580	**$ 3,000**
01 410 200011	TRAFFIC SUPPLIES	$ 2,095	$ 7,027	$ 10,262	$ 7,500	$ 3,910	**$ 6,000**
01 410 200012	DETECTIVE SUPPLIES	$ 2,958	$ 2,999	$ 2,983	$ 3,000	$ 1,940	**$ 3,000**
01 410 200013	EVIDENCE ROOM	$ 1,926	$ 2,345	$ 2,175	$ 2,562	$ 1,010	**$ 2,500**
01 410 210000	OFFICE SUPPLIES	$ 10,930	$ 10,654	$ 10,912	$ 12,000	$ 9,480	**$ 12,300**
01 410 231000	VEHICLE FUEL/GASOLINE	$ 49,826	$ 37,013	$ 44,286	$ 63,000	$ 44,650	**$ 63,000**
01 410 231001	VEHICLE FUEL/GAS FIRE POLICE	$ 999	$ 638	$ 956	$ 1,800	$ 990	**$ 1,800**
01 410 238004	UNIFORM REPLACE/POLICE	$ 122	$ 1,000	$ 547	$ 1,000	$ -	**$ 1,000**
01 410 242001	OPER SUPPLY/SPEC PROGRAM	$ 8,017	$ 9,998	$ 9,539	$ 10,000	$ 6,640	**$ 14,200**
01 410 251000	VEHICLE PARTS	$ 26,267	$ 31,439	$ 18,868	$ 31,520	$ 20,340	**$ 32,310**
01 410 251001	TIRES	$ 11,334	$ 9,619	$ 7,718	$ 12,000	$ 2,770	**$ 12,300**
01 410 261000	AMMUNITION	$ 13,873	$ 26,479	$ 19,605	$ 21,010	$ 7,150	**$ 21,535**
01 410 310000	Professional Services	$ -	$ 600	$ -	$ 3,000	$ -	**$ 3,600**
01 410 317000	CIVIL SERVICE/MEDICAL	$ -	$ 2,495	$ -	$ 4,000	$ -	**$ 4,000**
01 410 317100	CIVIL SERVICE/GENERAL	$ 5,035	$ 20,445	$ 14,130	$ 16,000	$ 12,920	**$ 16,000**
01 410 319000	K-9 CORPS	$ 3,089	$ 3,556	$ 3,591	$ 5,130	$ 5,480	**$ 5,260**
01 410 321000	TELEPHONE	$ 10,249	$ 9,528	$ 8,590	$ 12,000	$ 8,790	**$ 12,000**
01 410 321002	CELLULAR PHONE	$ 3,063	$ 2,353	$ 2,219	$ 3,000	$ 3,020	**$ 3,000**
01 410 321003	CELL PHONE-SCHOOL GUARDS	$ 373	$ 378	$ 378	$ 1,200	$ 410	**$ 1,200**
01 410 323000	VOICE GRADE TRANSM SERV	$ 2,745	$ 2,980	$ 3,002	$ 2,620	$ 2,590	**$ 2,690**
01 410 325000	POSTAGE	$ 452	$ 454	$ 335	$ 600	$ 240	**$ 600**
01 410 337000	MILEAGE/PARKING	$ 2,750	$ 2,204	$ 1,913	$ 3,080	$ 1,570	**$ 2,500**
01 410 354000	WORKERS COMPENSATION	$ 179,731	$ 224,860	$ 278,895	$ 223,040	$ 197,550	**$ 261,000**
01 410 420000	DUES/MEMBERSHIP	$ 2,893	$ 2,759	$ 2,746	$ 3,200	$ 3,610	**$ 3,500**
01 410 450002	RADIO EQUIPMENT MAINT	$ 11,713	$ 14,917	$ 11,047	$ 15,000	$ 7,490	**$ 15,000**
01 410 450004	ANIMAL CONTROL	$ 13,555	$ 12,215	$ 15,515	$ 15,000	$ 9,880	**$ 15,000**
01 410 451000	MAINTENANCE CONTRACTS	$ 14,486	$ 11,514	$ 16,273	$ 15,760	$ 17,180	**$ 21,500**
01 410 451001	MAINT CONTRACTS/VEHICLE	$ 9,422	$ 2,367	$ 2,189	$ 10,250	$ 2,490	**$ 10,250**
01 410 451002	INFORMATION SYSTEM MAINT	$ 54,503	$ 58,473	$ 68,014	$ 66,630	$ 79,190	**$ 66,630**
01 410 460000	MEETINGS & CONFERENCES	$ 2,362	$ 2,523	$ 2,695	$ 2,560	$ 1,230	**$ 2,560**
01 410 461000	TRAINING	$ 12,491	$ 15,329	$ 16,694	$ 17,000	$ 18,870	**$ 17,430**
01 410 461001	TRAINING HOSTED	$ -	$ 174	$ -	$ 250	$ -	**$ 250**
01 410 530001	CONTRIB/FIRE POLICE	$ 35,600	$ 36,600	$ 37,520	$ 38,320	$ 38,320	**$ 38,500**
01 410 530002	CONTRIB/FIRE POLICE UTIL	$ 4,095	$ 4,328	$ 4,319	$ 4,300	$ 4,880	**$ 4,300**
01 410 740000	VEHICLE PURCHASES Existing	$ 65,696	$ 98,749	$ 80,078	$ 110,000	$ 110,000	**$ 85,000**
01 410 740001	VEHICLE PURCHASES New	$ 90,649	$ 105,590	$ 141,682	$ 80,000	$ 80,520	**$ 50,000**
01 410 750000	CAPITAL PURCHASES	$ 81,985	$ -	$ -	$ -	$ -	**$ -**
	Subtotal	**$ 6,471,190**	**$ 6,317,963**	**$ 6,642,377**	**$ 6,971,499**	**$ 6,688,399**	**$ 7,019,468**

ACCOUNT #	ACCOUNT DESCRIPTION	2015	2016	2017	2018	2018	2019
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	BUDGET
	Public Safety - Fire						
01 411 122000	SALARY-FIRE MARSHALL	$ 17,703	$ 17,860	$ 18,374	$ 18,671	$ 18,400	**$ 20,095**
01 411 161000	SOCIAL SECURITY	$ 960	$ 773	$ 567	$ 1,200	$ 1,140	**$ 1,547**
01 411 161001	MEDICARE	$ 117	$ -	$ 133	$ 280	$ 270	**$ 291**
01 411 162000	PA UNEMPLOYMENT COMP	$ 183	$ -	$ 14	$ 200	$ 290	**$ 300**
01 411 231000	VEHICLE FUEL/GASOLINE	$ 698	$ 739	$ 659	$ 7,000	$ 640	**$ 1,250**
01 411 232000	VEHICLE FUEL/DIESEL-VFD	$ 12,634	$ 12,034	$ 15,943	$ 18,000	$ 16,800	**$ 18,000**
01 411 240000	OPERATING SUPPLIES	$ 681	$ 50	$ 267	$ 2,500	$ 170	**$ 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	$ 1,375	$ 385	$ 368	$ 750	$ 490	**$ 750**
01 411 321002	CELLULAR PHONE	$ 251	$ 259	$ 257	$ 400	$ 220	**$ 400**
01 411 327000	RADIO EQUIPMENT MAINT	$ -	$ -	$ -	$ 500	$ -	**$ 500**
01 411 327001	RADIO EQUIPT MAINT/VOL FIR	$ -	$ -	$ 3,806	$ 500	$ -	**$ 500**
01 411 337000	AUTO ALLOWANCE	$ -	$ -	$ -	$ 250	$ -	**$ 250**
01 411 354000	WORKERS COMPENSATION	$ 46,211	$ 46,911	$ 64,764	$ 54,000	$ 31,420	**$ 70,000**
01 411 363000	HYDRANT SERVICE	$ 193,653	$ 184,326	$ 184,861	$ 178,880	$ 193,120	**$ 187,060**
01 411 374001	MAINT/EMER GENERATORS	$ -	$ -	$ -	$ 100	$ -	**$ 100**
01 411 420000	DUES/MEMBERSHIP	$ 1,636	$ 1,305	$ 1,606	$ 2,000	$ 2,180	**$ 2,000**
01 411 461000	TRAINING	$ 439	$ -	$ 120	$ 550	$ -	**$ 550**
01 411 530000	CONTRIBUTION/VOL FIRE DEPT	$ 543,000	$ 551,000	$ 559,000	$ 559,000	$ 543,000	**$ 575,000**
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	$ 190,846	$ 200,000	$ 174,056	**$ 175,000**
01 411 750000	CAPITAL PURCHASES	$ -	$ -	$ -	$ 15,000	$ -	**$ 50,000**
	Subtotal	**$ 1,093,915**	**$ 1,087,949**	**$ 1,103,583**	**$ 1,123,781**	**$ 1,044,196**	**$ 1,170,094**
	SCHOOL CROSSING GUARDS						
01 419 140003	WAGES - SCHOOL CROSSING GUARDS	$ 185,101	$ 186,908	$ 181,637	$ 184,110	$ 184,110	**$ 192,856**
01 419 157000	STD/LTD/LIFE	$ 2,599	$ 2,589	$ 2,370	$ 2,000	$ 1,530	**$ 2,000**
01 419 161000	SOCIAL SECURITY	$ 9,198	$ 8,093	$ 5,077	$ 12,370	$ 9,920	**$ 10,000**
01 419 161001	MEDICARE	$ 1,495	$ -	$ 1,187	$ 2,890	$ 2,320	**$ 2,200**
01 419 162000	PA UMEMPLOYMENT COMP.	$ 2,349	$ -	$ 1,156	$ 3,240	$ 3,730	**$ 3,200**
01 419 191002	UNIFORM ALLOW/SCHOOL GUARDS	$ 4,050	$ 7,050	$ -	$ 5,700	$ 5,630	**$ 5,100**
01 419 238001	UNIFORM REPLACE/SCHOOL GUARDS	$ 1,009	$ 583	$ 1,515	$ 2,050	$ 1,010	**$ 2,050**
01 419 354000	WORKER'S COMP	$ 10,187	$ 11,979	$ 14,200	$ 15,230	$ 10,720	**$ 13,500**
	Subtotal	**$ 215,988**	**$ 217,203**	**$ 207,142**	**$ 227,590**	**$ 218,970**	**$ 230,906**
	REFUSE/RECYCLING						
01 427 450000	CONTRACTED SERVICES-SOLID	$ -	$ 6,807	$ 21,308	$ 13,000	$ 870	**$ 10,000**
	Subtotal	**$ -**	**$ 6,807**	**$ 21,308**	**$ 13,000**	**$ 870**	**$ 10,000**

ACCOUNT #	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ESTIMATE	2019 BUDGET
	BUILDING AND CODES						
01 413 122000	SALARY-BUILDING CODE OFFICIAL	$ 50,907	$ 69,992	$ 70,480	$ 72,828	$ 72,828	**$ 58,000**
01 413 130004	CODE OFFICER	$ 144	$ 12,438	$ 19,778	$ 19,000	$ 21,580	**$ 19,570**
01 413 140000	WAGES-CLERICAL	$ 48,305	$ 49,197	$ 49,481	$ 49,710	$ 53,280	**$ 84,926**
01 413 140006	WAGES-SUMMER	$ 3,970	$ 765	$ -	$ 2,000	$ -	**$ -**
01 413 156000	HEALTH/MEIT INSURANCE	$ 29,776	$ 40,259	$ 45,085	$ 49,000	$ 31,110	**$ 70,000**
01 413 156100	HEALTHCARE BUY-BACK	$ 4,332	$ 4,231	$ 4,231	$ 5,000	$ 5,820	**$ -**
01 413 156101	HEALTHCARFE HRA	$ 1,878	$ 1,450	$ 829	$ 1,850	$ 1,340	**$ 2,250**
01 413 157000	STD/LTD/LIFE	$ 2,023	$ 9,320	$ 5,851	$ 5,000	$ 2,870	**$ 2,500**
01 413 161000	SOCIAL SECURITY	$ 5,582	$ 5,732	$ 4,158	$ 8,710	$ 6,370	**$ 12,512**
01 413 161001	MEDICARE	$ 776	$ -	$ 972	$ 2,050	$ 1,490	**$ 2,356**
01 413 162000	PA UNEMPLOYMENT COMP	$ 430	$ -	$ 1	$ 820	$ 880	**$ 920**
01 413 182001	LONGEVITY CLERICAL	$ 244	$ 256	$ 268	$ 270	$ 268	**$ 300**
01 413 231000	VEHICLE FUEL/GASOLINE	$ 556	$ 1,307	$ 1,745	$ 3,000	$ 1,510	**$ 3,000**
01 413 231100	VEHICLE MAINTENANCE	$ -	$ 1,107	$ 630	$ 2,500	$ 650	**$ 1,500**
01 413 240000	OPERATING SUPPLIES	$ 4,448	$ 8,767	$ 6,143	$ 5,640	$ 15,050	**$ 6,500**
01 413 240001	LIENABLE ITEMS	$ 3,225	$ -	$ -	$ 3,000	$ -	**$ 3,000**
01 413 242002	DEMOLITION/BLIGHT PROPERTIES	$ -	$ -	$ 13,400	$ 36,000	$ -	**$ 36,000**
01 413 242006	REFERENCE & CODE BOOKS	$ 1,291	$ 2,903	$ 2,346	$ 3,000	$ 4,380	**$ 3,500**
01 413 310000	PROF SERVICES/APPEALS	$ 134,657	$ 211,337	$ 60	$ 10,000	$ -	**$ 10,000**
01 413 310001	THIRD PARTY FEES (80%)	$ 31,615	$ 174,506	$ 168,223	$ 150,000	$ 193,970	**$ 172,000**
01 413 321002	CELLULAR PHONE	$ 715	$ 1,382	$ 1,860	$ 1,500	$ 1,570	**$ 1,500**
01 413 325000	POSTAGE	$ 2,282	$ 2,182	$ 1,518	$ 2,120	$ 1,300	**$ 1,810**
01 413 342000	PRINTING	$ -	$ -	$ -	$ 500	$ -	**$ 500**
01 413 354000	WORKERS COMPENSATION	$ 628	$ 723	$ 692	$ 770	$ 470	**$ 700**
01 413 384000	LEASE-MACHINERY&EQUIPMENT	$ 1,490	$ 1,594	$ 1,699	$ 2,050	$ 2,270	**$ 2,500**
01 413 420000	DUES/MEMBERSHIP	$ 859	$ 725	$ 964	$ 1,030	$ -	**$ 1,000**
01 413 451000	MAINTENANCE CONTRACTS	$ 7,833	$ 3,685	$ 5,389	$ 6,470	$ 10,060	**$ 10,000**
01 413 460000	MEETINGS AND CONFERENCES	$ 253	$ 5	$ 669	$ 2,500	$ -	**$ 2,500**
01 413 750000	CAPITAL PURCHASES	$ 627	$ 748	$ -	$ 30,000	$ -	**$ 30,000**
	Subtotal	**$ 338,848**	**$ 604,609**	**$ 406,472**	**$ 476,318**	**$ 429,066**	**$ 539,345**
	PLANNING & ZONING						
01 414 115000	DIRECTOR OF COMMUNITY DEVELOPMENT	$ 59,037	$ 65,000	$ 71,967	$ 72,930	$ 72,930	**$ 76,246**
01 414 116000	SALARY - ZHB/PLANNING COMMITTEE	$ 8,580	$ 8,510	$ 8,520	$ 8,710	$ 7,440	**$ 8,520**
01 414 145001	SECRETARIAL SERVICE/ZHB	$ 3,001	$ 2,882	$ 2,113	$ 4,000	$ 1,660	**$ 3,300**
01 414 145002	SECRETARIAL SEVICE/PLANNING	$ 512	$ 120	$ 420	$ 2,260	$ 450	**$ 1,000**
01 414 156000	HEALTH/MEIT INSURANCE	$ -	$ -	$ 18,870	$ 23,000	$ 21,760	**$ 24,000**
01 414 156101	HEALTHCARE HRA	$ 532	$ 1,028	$ 2,455	$ 2,000	$ 3,140	**$ 3,300**
01 414 157000	STD;TD;OFE	$ -	$ -	$ 492	$ 850	$ 530	**$ 650**
01 414 161000	SOCIAL SECURITY	$ 3,564	$ 3,308	$ 2,453	$ 4,200	$ 4,770	**$ 6,527**
01 414 161001	MEDICARE	$ 422	$ -	$ 574	$ 970	$ 1,120	**$ 1,229**
01 414 162000	PAUC MATCH	$ 213	$ -	$ -	$ 1,490	$ 300	**$ 550**
01 414 314001	LEGAL SERVICES	$ 30,173	$ 52,351	$ 37,142	$ 38,500	$ 10,860	**$ 30,000**
01 414 314002	CELL PHONE	$ -	$ -	$ -	$ 400	$ -	**$ 400**
01 414 341000	LEGAL ADVERTISING	$ 3,510	$ 2,924	$ 2,967	$ 3,500	$ 1,320	**$ 3,000**
01 414 342000	PRINTING	$ 78	$ -	$ -	$ 500	$ -	**$ 500**
01 414 460000	MEETINGS AND CONFERENCES	$ 640	$ 75	$ -	$ 2,050	$ 200	**$ 2,000**
	Subtotal	**$ 110,261**	**$ 136,198**	**$ 147,972**	**$ 165,360**	**$ 126,480**	**$ 161,222**
	EMERGENCY MANAGEMENT						
01 415 240000	OPERATING SUPPLIES	$ -	$ -	$ 158	$ 1,500	$ 1,470	**$ 1,500**
01 415 321002	CELLULAR PHONE	$ 863	$ 886	$ 812	$ 1,600	$ 670	**$ 900**
	Subtotal	**$ 863**	**$ 886**	**$ 970**	**$ 3,100**	**$ 2,140**	**$ 2,400**

ACCOUNT #	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ESTIMATE	2019 BUDGET
	PUBLIC WORKS -GENERAL						
01 430 122000	SALARY-SUPERINTENDENT	$ 81,119	$ 80,396	$ 84,417	$ 85,369	$ 83,610	**$ 91,378**
01 430 122001	SALARY-ASST SUPERINTENDENT	$ 67,979	$ 67,758	$ 69,791	$ 140,000	$ 122,500	**$ 146,763**
01 430 140000	WAGES-CLERICAL	$ 45,343	$ 45,198	$ 47,054	$ 47,200	$ 46,260	**$ 49,500**
01 430 140001	WAGES-ROAD CREW	$ 1,296,075	$ 1,357,652	$ 1,561,246	$ 1,446,470	$ 1,474,200	**$ 1,489,864**
01 430 140006	WAGES-SUMMER	$ 20,813	$ 37,239	$ 64,912	$ 50,000	$ 53,440	**$ 50,000**
01 430 156000	HEALTH/MEIT INSURANCE	$ 379,364	$ 400,594	$ 499,503	$ 550,000	$ 474,810	**$ 550,000**
01 430 156100	HEALTHCARE BUY-BACK	$ 15,646	$ 17,518	$ 5,127	$ 18,500	$ 7,080	**$ 9,000**
01 430 156101	HEALTHCARE HRA	$ 38,433	$ 30,536	$ 34,588	$ 41,000	$ 27,650	**$ 40,000**
01 430 157000	STD/LTD/LIFE	$ 27,596	$ 28,353	$ 29,705	$ 31,000	$ 26,540	**$ 30,000**
01 430 161000	SOCIAL SECURITY	$ 87,628	$ 68,770	$ 57,734	$ 125,000	$ 116,590	**$ 140,718**
01 430 161001	MEDICARE	$ 11,197	$ -	$ 13,502	$ 28,000	$ 27,270	**$ 26,499**
01 430 162000	PA UNEMPLOYMENT COMP	$ 7,710	$ -	$ 1,027	$ 8,000	$ 10,680	**$ 12,000**
01 430 182000	LONGEVITY	$ 5,585	$ 5,396	$ -	$ 6,300	$ 6,300	**$ 6,500**
01 430 182001	LONGEVITY CLERICAL	$ -	$ -	$ -	$ 400	$ 400	**$ 415**
01 430 183000	OVERTIME/ROAD CREW	$ 86,148	$ 89,728	$ 56,877	$ 92,300	$ 102,070	**$ 95,000**
01 430 188000	MEAL MONEY	$ 3,927	$ 3,995	$ 2,508	$ 3,800	$ 4,040	**$ 4,000**
01 430 210000	OFFICE SUPPLIES	$ 1,370	$ 725	$ 1,680	$ 2,000	$ 400	**$ 2,000**
01 430 236000	HOUSEHOLD SUPPLIES	$ 2,506	$ 5,357	$ 5,473	$ 4,500	$ 4,260	**$ 4,500**
01 430 236001	SAFETY EQUIPMENT/FIRST AID	$ 3,110	$ 11,500	$ 6,171	$ 6,700	$ 5,940	**$ 6,600**
01 430 238000	UNIFORM RENTAL	$ 8,982	$ 6,871	$ 12,152	$ 8,100	$ 10,490	**$ 9,000**
01 430 250000	REPAIR & MAINT SUPPLIES	$ 2,157	$ 11,067	$ 15,744	$ 3,000	$ 14,750	**$ 7,500**
01 430 260000	SMALL TOOLS	$ 2,285	$ 3,333	$ 2,795	$ 3,500	$ 4,680	**$ 4,000**
01 430 321000	TELEPHONE	$ 418	$ 484	$ 420	$ 1,000	$ 350	**$ 500**
01 430 321002	CELLULAR PHONE	$ 2,585	$ 4,115	$ 4,121	$ 3,200	$ 4,220	**$ 3,900**
01 430 321003	ANSWERING SERVICE CALLS	$ 1,563	$ 1,737	$ 1,205	$ 1,700	$ 1,050	**$ 1,500**
01 430 327000	RADIO EQUIPMENT MAINT	$ 5,587	$ 992	$ 700	$ 3,300	$ 4,060	**$ 3,600**
01 430 354000	WORKERS COMPENSATION	$ 99,790	$ 116,931	$ 112,743	$ 110,000	$ 84,090	**$ 115,000**
01 430 361000	ELECTRICITY	$ 6,044	$ 9,995	$ 23,278	$ 12,500	$ 21,870	**$ 22,500**
01 430 362000	GAS/HEATING	$ 12,431	$ 13,016	$ 24,726	$ 18,500	$ 28,130	**$ 30,000**
01 430 366000	WATER	$ 2,598	$ 3,830	$ 4,182	$ 4,100	$ 4,310	**$ 4,200**
01 430 370000	REPAIR/MAINT SERVICES	$ 14,854	$ 11,231	$ 14,208	$ 12,500	$ 24,770	**$ 12,500**
01 430 384000	EQUIPMENT RENTAL	$ 2,496	$ 8,469	$ 19,335	$ 14,000	$ 7,690	**$ 11,500**
01 430 450000	CONTRACTED SERVICES	$ 4,773	$ 5,333	$ 3,294	$ 5,000	$ 2,220	**$ 5,000**
01 430 450006	PA ONE CALL SYSTEM	$ 2,952	$ 2,711	$ 3,186	$ 2,700	$ 3,320	**$ 3,000**
01 430 451000	MAINTENANCE CONTRACTS	$ 3,281	$ 4,158	$ 6,298	$ 6,000	$ 7,340	**$ 7,300**
01 430 460000	MEETINGS AND CONFERENCES	$ 1,949	$ 2,294	$ 4,857	$ 4,500	$ 980	**$ 4,000**
01 430 740000	CAPITAL PURCH - EXISTING	$ 154,936	$ 154,937	$ 175,077	$ 215,000	$ 215,000	**$ 207,200**
01 430 750000	CAPITAL PURCH - NEW LEASES	$ 45,280	$ 100,018	$ 655,298	$ 65,000	$ 65,000	**$ 275,000**
	Subtotal	**$ 2,556,510**	**$ 2,712,239**	**$ 3,624,937**	**$ 3,180,139**	**$ 3,098,360**	**$ 3,481,937**
	PUBLIC WORKS - ROAD MAINT						
01 431 250000	REPAIR & MAINT SUPPLIES	$ 1,074	$ 6,472	$ 4,824	$ 4,600	$ 1,110	**$ 4,500**
01 431 252000	ASPHALT	$ 54,744	$ 47,771	$ 58,489	$ 45,600	$ 46,210	**$ 50,000**
01 431 252001	COLD PATCH	$ 4,234	$ 1,970	$ 1,861	$ 3,500	$ 4,260	**$ 3,750**
	Subtotal	**$ 60,052**	**$ 56,214**	**$ 65,174**	**$ 53,700**	**$ 51,580**	**$ 58,250**
	PUBLIC WORKS-SNOW REMOVAL						
01 432 245000	SALT & CINDERS	$ 560,090	$ 565,350	$ 433,637	$ 600,000	$ 600,000	**$ 560,000**
01 432 246000	CALCIUM	$ 3,052	$ 701	$ 1,457	$ 2,500	$ 1,830	**$ 2,500**
	Subtotal	**$ 563,142**	**$ 566,051**	**$ 435,094**	**$ 602,500**	**$ 601,830**	**$ 562,500**

ACCOUNT #	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ESTIMATE	2019 BUDGET
	PUBLIC WORKS - TRAFFIC CONTROL						
01 433 250000	POST - HARDWARE - MISC	$ 1,262	$ 2,332	$ 3,737	$ 3,500	$ 4,630	**$ 3,750**
01 433 250001	POST/RAILS/HARDWARE/MISC	$ 8,098	$ 12,360	$ 14,660	$ 15,000	$ 20,520	**$ 19,000**
01 433 263000	PAINT	$ 3,256	$ 6,831	$ 6,592	$ 13,250	$ 4,770	**$ 8,000**
01 433 266000	SIGN MATERIALS	$ 11,486	$ 6,169	$ 21,832	$ 10,000	$ 13,660	**$ 12,500**
01 433 450000	CONTRACTED SERVICES	$ 6,281	$ -	$ -	$ 3,000	$ -	**$ 1,500**
01 433 450001	TRAFFIC SIGNAL MAINTENANCE	$ 20,639	$ 12,295	$ 13,475	$ 25,000	$ 19,410	**$ 25,000**
01 433 450003	TRAFFIC SIGNAL OPERATION	$ 15,579	$ 11,257	$ 21,150	$ 25,000	$ 16,960	**$ 25,000**
01 433 750000	CAPITAL PURCHASES	$ -	$ -	$ -	$ -	$ -	**$ 5,000**
	Subtotal	**$ 66,602**	**$ 51,244**	**$ 81,445**	**$ 94,750**	**$ 79,950**	**$ 99,750**
	PUBLIC WORKS - STREET LIGHTING						
01 434 361000	ELECTRICITY	$ 268,519	$ 321,355	$ 304,493	$ 285,580	$ 239,630	**$ 280,830**
01 434 374000	REPAIR/MAINT/EQUIPT	$ -	$ -	$ 15,894	$ 1,000	$ -	**$ 1,000**
	Subtotal	**$ 268,519**	**$ 321,355**	**$ 320,387**	**$ 286,580**	**$ 239,630**	**$ 281,830**
	PUBLIC WORKS - STORM SEWERS						
01 436 250000	REPAIR & MAINTENANCE SUPPLIES	$ 8,902	$ 23,784	$ 59,830	$ 100,000	$ -	**$ 100,000**
01 436 250001	CULVERTS	$ 2,840	$ 7,646	$ 10,042	$ 5,000	$ 6,160	**$ 5,000**
01 436 264000	CASTINGS	$ 17,412	$ 15,930	$ 18,866	$ 15,000	$ 11,170	**$ 15,000**
01 436 265000	PIPE	$ 7,164	$ 5,586	$ 7,711	$ 8,000	$ 13,440	**$ 10,000**
01 436 384000	EQUIPMENT RENTAL	$ 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	$ 10,100	**$ 625,000**
	Subtotal	**$ 38,243**	**$ 52,946**	**$ 96,449**	**$ 538,000**	**$ 40,870**	**$ 765,000**
	PUBLIC WORKS - VEHICLE REPAIRS						
01 437 231000	VEHICLE FUEL/GASOLINE	$ 32,914	$ 39,144	$ 47,444	$ 60,000	$ 43,330	**$ 50,000**
01 437 232000	VEHICLE FUEL/DIESEL	$ 86,674	$ 64,833	$ 83,450	$ 85,000	$ 91,610	**$ 90,000**
01 437 234000	OIL	$ 5,993	$ 4,185	$ 2,586	$ 6,000	$ 5,010	**$ 6,000**
01 437 235000	LUBRICANTS	$ 1,717	$ 1,231	$ 1,121	$ 2,500	$ 2,210	**$ 2,500**
01 437 250000	REPAIR & MAINT SUPPLIES	$ 28,221	$ 29,328	$ 34,086	$ 30,000	$ 24,020	**$ 30,000**
01 437 251000	VEHICLE PARTS	$ 72,223	$ 74,055	$ 77,515	$ 64,600	$ 71,070	**$ 68,000**
01 437 251001	TIRES	$ 16,690	$ 21,232	$ 22,912	$ 20,500	$ 10,700	**$ 20,500**
01 437 251002	SNOW EQUIPMENT PARTS	$ 7,102	$ 8,816	$ 2,905	$ 10,000	$ 3,640	**$ 7,500**
01 437 374000	REPAIR/MAIN/EQUIPMENT	$ 41,321	$ 31,474	$ 79,209	$ 50,000	$ 83,640	**$ 62,500**
	Subtotal	**$ 292,853**	**$ 274,298**	**$ 351,229**	**$ 328,600**	**$ 335,230**	**$ 337,000**

ACCOUNT #	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ESTIMATE	2019 BUDGET
	PARKS & RECREATION						
01 451 122000	SALARY-PARKS & REC DIRECTOR	$ 55,082	$ 54,642	$ 57,822	$ 58,976	$ 57,260	**$ 62,533**
01 451 130004	WAGES-COMM. CTR. COORDINATOR	$ 26,718	$ 23,385	$ 18,834	$ 32,000	$ 21,080	**$ 25,000**
01 451 140002	WAGES-RECREATON SPECIALIST	$ 37,179	$ 16,432	$ 25,744	$ 43,050	$ 32,230	**$ 35,904**
01 451 140005	WAGES-REC & ECP ATTENDANTS	$ 8,892	$ 10,756	$ 8,636	$ 11,580	$ 9,560	**$ 11,000**
01 451 140006	WAGES-FACILITY ATTENDANTS	$ 13,022	$ 20,048	$ 16,635	$ 15,000	$ 16,680	**$ 25,000**
01 451 140008	WAGES-INTERNS	$ -	$ 2,592	$ -	$ 5,430	$ -	**$ 3,000**
01 451 146000	INSTRUCTORS	$ 26,075	$ 31,201	$ 27,011	$ 28,190	$ 28,320	**$ 30,000**
01 451 156000	HEALTH/MEIT INSURANCE	$ 30,774	$ 15,864	$ 15,767	$ 15,000	$ 13,600	**$ 16,000**
01 451 156100	HEALTHCARE BUY-BACK	$ -	$ 5,127	$ 5,127	$ 5,000	$ -	**$ -**
01 451 156101	HEALTHCARE HRA	$ 1,958	$ 2,024	$ 1,240	$ 3,590	$ 1,340	**$ 3,600**
01 451 157000	STD/LTD/LIFE	$ 1,954	$ 1,225	$ 1,082	$ 1,500	$ 1,070	**$ 1,500**
01 451 161000	SOCIAL SECURITY	$ 7,698	$ 5,536	$ 3,967	$ 10,250	$ 10,250	**$ 11,500**
01 451 161001	MEDICARE	$ 940	$ -	$ 928	$ 1,700	$ 1,700	**$ 1,800**
01 451 162000	PA UNEMPLOYMENT COMP	$ 1,194	$ -	$ 647	$ 1,640	$ 1,640	**$ 1,680**
01 451 210000	OFFICE SUPPLIES	$ 4,084	$ 1,792	$ 3,756	$ 3,180	$ 1,710	**$ 4,000**
01 451 210100	PROGRAM SUPPLIES	$ 7,311	$ 7,445	$ 7,889	$ 7,180	$ 4,580	**$ 7,200**
01 451 231000	VEHICLE FUEL/GASOLINE	$ 172	$ 212	$ 265	$ 510	$ 290	**$ 500**
01 451 240000	COMPLEMENTARY SUPPLIES	$ 4,753	$ 7,424	$ 6,320	$ -	$ 720	**$ 2,000**
01 451 247001	COMMUNITY EVENTS	$ 1,797	$ 5,161	$ 2,580	$ 3,080	$ 3,230	**$ 4,500**
01 451 247002	COMMUNITY DAY	$ 15,417	$ 18,831	$ 17,546	$ 25,630	$ 26,410	**$ 25,000**
01 451 247003	COMMUNITY DAY - FIREWORKS	$ -	$ -	$ -	$ -	$ -	**$ 7,500**
01 451 247005	KIDS FISHING TOURNAMENT	$ 2,459	$ 3,413	$ 4,448	$ 4,200	$ 3,866	**$ -**
01 451 247006	4th JULY PARADE - PERRYSVILLE	$ 757	$ 232	$ 46	$ 3,500	$ 6,180	**$ 4,000**
01 451 247007	4TH JULY PARADE - FIREWORKS	$ 7,500	$ 7,500	$ 10,000	$ 10,000	$ 5,560	**$ 7,500**
01 451 321002	CELLULAR PHONE	$ 943	$ 480	$ 638	$ 1,000	$ 870	**$ 1,000**
01 451 337000	AUTO ALLOWANCE	$ -	$ -	$ 435	$ 600	$ 720	**$ 600**
01 451 354000	WORKERS COMPENSATION	$ 7,493	$ 9,746	$ 11,283	$ 9,740	$ 8,100	**$ 9,740**
01 451 420000	DUES/MEMBERSHIP	$ 1,265	$ 220	$ 120	$ 1,500	$ -	**$ 600**
01 451 750000	CAPITAL PURCHASES	$ 30,213	$ -	$ -	$ -	$ -	**$ -**
	Subtotal	**$ 295,650**	**$ 251,289**	**$ 248,764**	**$ 303,026**	**$ 256,966**	**$ 302,657**
	RECREATION PROGRAMMING						
01 453 140007	WAGES-SUMMER REC	$ 59,185	$ 66,356	$ 87,710	$ 78,000	$ 89,850	**$ 93,000**
01 453 146000	INSTRUCTORS	$ 1,155	$ 570	$ 720	$ 1,000	$ -	**$ 1,000**
01 453 161000	SOCIAL SECURITY	$ 4,523	$ 2,873	$ 2,960	$ 3,800	$ 7,180	**$ 7,200**
01 453 161001	MEDICARE	$ 1	$ -	$ 692	$ 700	$ 1,680	**$ 1,200**
01 453 162000	PA UNEMPLOYMENT COMP	$ 2	$ 207	$ 1,079	$ 1,000	$ 2,720	**$ 2,500**
01 453 240000	OPERATING SUPPLIES/SUMMER	$ 6,376	$ 6,006	$ 8,296	$ 8,500	$ 11,640	**$ 9,000**
01 453 247000	BVELLVUE POOL CO-OP	$ 10,138	$ 10,191	$ 9,823	$ 11,000	$ 11,500	**$ 10,000**
01 453 250000	REPAIR & MAINT SUPPLIES	$ 544	$ 133	$ -	$ 3,000	$ -	**$ 3,000**
01 453 310000	PROFESSIONAL SERVICES	$ 220	$ -	$ 160	$ 500	$ 30	**$ 500**
01 453 325000	POSTAGE	$ 823	$ 698	$ 309	$ 1,000	$ 150	**$ 750**
01 453 341001	NEWSLETTER/ADVERTISING	$ 27,305	$ 23,754	$ 23,779	$ 28,000	$ 22,000	**$ 25,000**
01 453 342000	PRINTING	$ 30	$ 1,032	$ 1,422	$ 1,200	$ 4,040	**$ 5,000**
01 453 354000	WORKERS COMPENSATION	$ 1,217	$ 2,427	$ 4,562	$ 3,000	$ 3,140	**$ 2,800**
01 453 384000	EQUIPMENT RENTAL	$ -	$ 408	$ 491	$ 500	$ 390	**$ 500**
01 453 420000	DUES/MEMBERSHIP	$ -	$ -	$ 100	$ 100	$ 190	**$ 100**
01 453 460000	MEETINGS AND CONFERENCES	$ 2,134	$ 1,779	$ 2,955	$ 2,800	$ 3,350	**$ 2,900**
01 453 461000	TRAINING	$ 1,309	$ 1,710	$ 137	$ 1,500	$ 2,010	**$ 1,200**
01 453 462000	OUTDOOR RECREATION	$ -	$ -	$ 3,317	$ -	$ 2,110	**$ 6,000**
01 453 510000	FIELD TRIPS/SUMMER	$ 9,313	$ 8,599	$ 10,899	$ 11,280	$ 18,510	**$ 15,000**
	Subtotal	**$ 124,274**	**$ 126,743**	**$ 159,411**	**$ 156,880**	**$ 180,490**	**$ 186,650**

ACCOUNT #	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ESTIMATE	2019 BUDGET
	PARKS - OTHER MAINTENANCE						
01 454 250000	REPAIR & MAINT SUPPLIES	$ 17,965	$ 29,867	$ 31,552	$ 35,000	$ 40,160	**$ 36,000**
01 454 250002	PERRYSVILLE BUSINESS DISTRICT	$ 813	$ 2,532	$ 1,650	$ 2,500	$ 3,300	**$ 2,500**
01 454 250010	WEED CONTROL	$ 4,623	$ 40	$ 5,677	$ 4,250	$ -	**$ -**
01 454 250015	HOUSEHOLD SUPPLIES	$ 3,949	$ 2,985	$ 2,884	$ 3,100	$ 4,280	**$ 3,500**
01 454 310000	PROFESSIONAL SERVICES	$ 3,591	$ 13,006	$ 10,831	$ 8,200	$ 4,010	**$ 7,500**
01 454 321000	TELEPHONE	$ 206	$ 219	$ 204	$ 200	$ 170	**$ 200**
01 454 361000	ELECTRICITY	$ 3,223	$ 2,720	$ 2,647	$ 3,500	$ 3,120	**$ 3,500**
01 454 362000	GAS/HEATING	$ 993	$ 814	$ 594	$ 1,000	$ 910	**$ 1,000**
01 454 366000	WATER	$ 2,846	$ 2,191	$ 2,092	$ 2,000	$ 4,570	**$ 4,000**
01 454 370000	REPAIR/MAINT/BUILDING	$ 6,823	$ 4,844	$ 9,845	$ 10,000	$ 9,950	**$ 10,000**
01 454 371000	LANDSCAPING	$ 8,337	$ 7,455	$ 2,213	$ 8,500	$ 7,600	**$ 8,500**
01 454 372000	LANDSCAPING CONTRACTS	$ 25,967	$ 13,441	$ 725	$ 20,500	$ 2,660	**$ 12,500**
01 454 374000	REPAIR/MAINTENANCE/EQUIPMENT	$ 9,665	$ 2,703	$ 9,591	$ 10,250	$ 13,940	**$ 12,500**
01 454 440000	SANITATION SERVICES	$ 12,180	$ 13,057	$ 12,907	$ 13,300	$ 10,900	**$ 13,000**
01 454 450000	CONTRACTED SERVICES	$ 5,865	$ 17,820	$ 22,880	$ 15,000	$ 14,930	**$ 15,500**
01 454 470000	ROSS WALK BIKE	$ -	$ -	$ -	$ 1,500	$ 320	**$ 10,000**
	Subtotal	**$ 107,046**	**$ 113,693**	**$ 116,291**	**$ 138,800**	**$ 120,820**	**$ 140,200**
	LIBRARY						
01 456 530000	LIBRARY CONTRIBUTION	$ 451,536	$ 470,936	$ 482,410	$ 493,378	$ 493,378	**$ 505,628**
	Subtotal	**$ 451,536**	**$ 470,936**	**$ 482,410**	**$ 493,378**	**$ 493,378**	**$ 505,628**
	SENIOR PROGRAMS						
01 458 450005	SENIOR CITIZEN BUS	$ 67,028	$ 45,000	$ 45,000	$ 45,000	$ 45,000	**$ 60,000**
	Subtotal	**$ 67,028**	**$ 45,000**	**$ 45,000**	**$ 45,000**	**$ 45,000**	**$ 60,000**
	DEBT SERVICE						
01 472 500000	GENERAL OBLIGATION BOND PRINCIPAL	$ 405,000	$ 420,000	$ 435,000	$ 435,000	$ 435,000	**$ 450,000**
01 472 500001	GENERAL OBLIGATION BOND INTEREST	$ 87,318	$ 232,478	$ 224,078	$ 215,378	$ 215,378	**$ 206,678**
01 472 500002	TAN INTERST	$ 19,056	$ -	$ -	$ -	$ -	**$ -**
	Subtotal	**$ 511,374**	**$ 652,478**	**$ 659,078**	**$ 650,378**	**$ 650,378**	**$ 656,678**
	SERVICE FEES						
01 475 475000	BANKING FEES/SERVICE CHARGES	$ 1,582	$ 1,226	$ 1,195	$ 1,500	$ 3,230	**$ 3,200**
	Subtotal	**$ 1,582**	**$ 1,226**	**$ 1,195**	**$ 1,500**	**$ 3,230**	**$ 3,200**

ACCOUNT #	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ESTIMATE	2019 BUDGET
	PENSION OBLIGATIONS						
01 483 483100	POLICE PENSION CONTRIBUTIONS	$ 515,830	$ 697,406	$ 683,268	$ 833,718	$ 833,718	**$ 857,762**
01 483 483300	NON-UNIFORM PENSION CONTRIBUTIONS	$ 136,014	$ 116,216	$ 127,937	$ 150,380	$ 150,380	**$ 158,915**
01 483 500000	TOWNSHIP 401A CONTRIBUTION	$ -	$ -	$ -	$ 14,240	$ 19,010	**$ 25,136**
01 483 500001	401A ANNUAL PLAN FEE	$ -	$ -	$ -	$ 1,000	$ 940	**$ 1,000**
	Subtotal	**$ 651,844**	**$ 813,622**	**$ 811,205**	**$ 999,338**	**$ 1,004,048**	**$ 1,042,813**
	HEALTH BENEFITS - RETIRED						
01 487 160000	RETIRED EMPLOYEES	$ 44,369	$ 36,545	$ 25,629	$ 39,000	$ 11,000	**$ 26,000**
	Subtotal	**$ 44,369**	**$ 36,545**	**$ 25,629**	**$ 39,000**	**$ 11,000**	**$ 26,000**
	INSURANCE						
01 488 351000	PROPERTY/CASUALTY	$ 91,742	$ 92,384	$ 48,035	$ 50,500	$ 54,530	**$ 57,257**
01 488 352000	PUBLIC OFFICIALS	$ 8,418	$ 18,861	$ 13,313	$ 8,250	$ 8,250	**$ 8,250**
01 488 352100	LAW ENFORCEMENT INS.	$ 44,857	$ 45,246	$ 35,621	$ 36,500	$ 36,500	**$ 38,325**
01 488 352200	EMPLOYMENT PRACTICES	$ 8,151	$ 8,151	$ 6,928	$ 7,250	$ 7,000	**$ 8,000**
01 488 352300	AUTO INSURANCE	$ 30,815	$ 27,347	$ 55,532	$ 58,000	$ 60,240	**$ 63,252**
01 488 352400	CYBER LIABILITY INSURANCE	$ -	$ -	$ -	$ 7,500	$ 7,368	**$ 7,500**
01 488 410000	JUDGEMENT/DAMAGES/DEDUCT	$ 10,000	$ -	$ -	$ 10,000	$ -	**$ -**
	Subtotal	**$ 193,983**	**$ 191,989**	**$ 159,429**	**$ 178,000**	**$ 173,888**	**$ 182,584**
	INTERGOVERNMENTAL						
01 489 489420	NHCOG MEMBERSHIP DUES	$ 9,800	$ 9,950	$ 9,950	$ 10,000	$ 9,950	**$ 10,000**
01 489 489421	CONNECT MEMBERSHIP	$ 2,367	$ 2,367	$ 2,367	$ 3,000	$ 2,370	**$ 2,500**
01 489 489422	ANTTC DUES	$ -	$ -	$ 500	$ 5,000	$ 500	**$ 1,077**
01 489 489422	NPDES STORMWATER PERMIT	$ -	$ -	$ 500	$ -	$ 500	**$ 500**
	Subtotal	**$ 12,167**	**$ 12,317**	**$ 13,317**	**$ 18,000**	**$ 13,320**	**$ 14,077**
	REAL ESTATE TAX REASSESSMENT REFUNDS						
01 491 491430	REFUND OF REAL ESTATE TAXES	$ 46,652	$ 84,787	$ 330,368	$ 75,000	$ 29,140	**$ 25,000**
01 491 491500	NORTHWAY TIF RE REIMBURSEMENT	$ -	$ -	$ -	$ -	$ 67,835	**$ 67,835**
	Subtotal	**$ 46,652**	**$ 84,787**	**$ 330,368**	**$ 75,000**	**$ 96,975**	**$ 92,835**
	INTERFUND TRANSFER						
01 495 000018	TRANSFER TO CAPITAL FUND	$ 4,281,324	$ 6,608,246	$ 2,565,386	$ 2,400,000	$ 3,741,275	**$ 2,930,000**
01 495 500001	TRANSFER TO FIELD IMPROVEMENT FUND	$ -	$ 15,168	$ -	$ 50,000	$ 50,000	**$ 315,000**
01 495 500002	TRANSFER TO SIDEWALK PROJECT FUND	$ -	$ -	$ -	$ 50,000	$ 50,000	**$ -**
	Subtotal	**$ 4,281,324**	**$ 6,623,413**	**$ 2,565,386**	**$ 2,500,000**	**$ 3,841,275**	**$ 3,245,000**
	TOTAL EXPENSES	**$ 20,236,447**	**$ 23,094,168**	**$ 20,509,840**	**$ 21,308,694**	**$ 21,217,726**	**$ 22,912,127**

2019 SANITARY SEWAGE FUND

ACCOUNT	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ESTIMATE	2019 BUDGET
	REVENUES						
	INTEREST						
08 341 341100	INTEREST EARNED	$ 2,182	$ 4,993	$ 14,941	$ 4,000	$ 25,430	**$ 15,000**
	Subtotal	**$ 2,182**	**$ 4,993**	**$ 14,941**	**$ 4,000**	**$ 25,430**	**$ 15,000**
	SEWER FEES						
08 364 364100	SEWER CHARGE-CURRENT	$ 8,882,213	$ 8,843,316	$ 9,102,170	$ 9,126,000	$ 8,800,720	**$ 9,605,000**
08 364 364105	SEWER CHARGE-DELINQUENT	$ 287,202	$ 382,929	$ 114,622	$ 300,000	$ 257,000	**$ 225,000**
08 364 364110	SEWER CHARGE-CONNECTIONS	$ 100,543	$ 30,176	$ 271,830	$ 80,000	$ 646,260	**$ 80,000**
08 364 364120	SEWER CONNECTIONS RENTAL	$ -	$ -	$ -	$ -	$ -	**$ -**
	Subtotal	**$ 9,269,959**	**$ 9,256,421**	**$ 9,488,621**	**$ 9,506,000**	**$ 9,703,980**	**$ 9,910,000**
	OTHER REVENUE						
08 380 380389	ALCOSAN GROW GRANT	$ -	$ -	$ -	$ -	$ -	**$ 88,100**
08 279 300000	FUND BALANCE	$ -	$ -	$ -	$ 1,780,993	$ -	**$ 2,451,000**
	Subtotal	**$ -**	**$ -**	**$ -**	**$ 1,780,993**	**$ -**	**$ 2,539,100**
	TOTAL REVENUES	**$ 9,272,140**	**$ 9,261,414**	**$ 9,503,563**	**$ 11,290,993**	**$ 9,729,410**	**$ 12,464,100**
	EXPENDITURES						
	FINANCIAL ADMINISTRATION						
08 402 316000	COMMISSION/JORDAN TAX	$ 114,571	$ 123,369	$ 110,610	$ 125,000	$ 71,850	**$ 125,000**
08 402 450000	CONTRACTED SVCS/BILLING	$ 9,229	$ 8,766	$ 8,048	$ 10,000	$ 7,570	**$ 10,000**
08 402 460000	MEETINGS & CONFERENCES	$ -	$ -	$ -	$ 2,000	$ -	**$ 2,000**
	Subtotal	**$ 123,800**	**$ 132,135**	**$ 118,657**	**$ 137,000**	**$ 79,420**	**$ 137,000**
	SEWER TREATMENT COSTS						
08 429 250000	REPAIR & MAINT SUPPLIES	$ 7,006	$ 14,025	$ 61,070	$ 10,250	$ 21,620	**$ 30,000**
08 429 310000	PROFESSIONAL SVCS	$ 3,300	$ -	$ 348	$ 4,250	$ -	**$ 4,250**
08 429 310002	PROFESSIONAL SVCS-GIS	$ 5,276	$ 11,408	$ 41,781	$ 65,000	$ 14,330	**$ 65,000**
08 429 364000	ALCOSAN CHARGES	$ 4,867,720	$ 5,763,431	$ 5,704,215	$ 6,665,000	$ 6,200,000	**$ 7,745,503**
08 429 364001	GIRTYS RUN SEWER AUTH	$ 1,260,322	$ 1,302,883	$ 1,131,584	$ 1,451,250	$ 1,350,000	**$ 1,552,838**
08 429 364002	LOWRIES RUN SEWER SUTH	$ 36,791	$ 15,730	$ 11,782	$ 51,250	$ 9,130	**$ 35,000**
08 429 384000	EQUIPMENT RENTAL	$ -	$ -	$ -	$ 5,000	$ -	**$ 5,000**
08 429 750000	CAPITAL PURCHASES	$ -	$ 116,993	$ 104,012	$ 136,993	$ 116,993	**$ 340,000**
	Subtotal	**$ 6,180,415**	**$ 7,224,471**	**$ 7,054,792**	**$ 8,388,993**	**$ 7,712,073**	**$ 9,777,591**
	CONSENT ORDER WORK						
08 430 310000	ENGINEERING	$ 73,829	$ 115,192	$ 121,950	$ 120,000	$ 121,390	**$ 120,000**
08 430 311000	INSPECTION	$ 64,631	$ 79,075	$ 97,776	$ 100,000	$ 60,710	**$ 100,000**
08 430 370000	DEFICIENCY CORRECTIONS	$ 991,527	$ 960,340	$ 917,246	$ 1,000,000	$ 504,530	**$ 1,000,000**
08 430 371000	EMERGENCY REPAIRS	$ 6,500	$ 33,744	$ -	$ 30,000	$ -	**$ 30,000**
08 430 450000	CONTRACTED SVCS - CCTV	$ 66,816	$ 4,865	$ 67,931	$ 100,000	$ 267,280	**$ 100,000**
08 430 451000	FLOW REDUCTION CAPITAL PROJECTS	$ 41,913	$ -	$ 7,761	$ 815,000	$ 5,690	**$ 600,000**
08 430 451100	SHALER-PINE CREEK	$ -	$ 43,925	$ 50,897	$ 50,000	$ -	**$ 50,000**
	Subtotal	**$ 1,245,215**	**$ 1,237,141**	**$ 1,263,561**	**$ 2,215,000**	**$ 959,600**	**$ 2,000,000**
	INTERFUND TRANSFER						
08 495 100000	TRANSFER TO GENERAL FUND	$ -	$ 450,000	$ 450,000	$ 550,000	$ 550,000	**$ 550,000**
	Subtotal	**$ -**	**$ 450,000**	**$ 450,000**	**$ 550,000**	**$ 550,000**	**$ 550,000**
	TOTAL EXPENDITURES	**$ 7,549,431**	**$ 9,043,746**	**$ 8,887,010**	**$ 11,290,993**	**$ 9,301,093**	**$ 12,464,591**
	EXCESS OR (DEFICIT)	**$ 1,722,710**	**$ 217,667**	**$ 616,552**	**$ -**	**$ 428,317**	**$ -**
	ENDING FUND BALANCE	**$ 1,839,954**	**$ 3,234,944**	**$ 4,166,800**	**$ 4,166,800**	**$ 4,595,117**	**$ 1,715,800**

2019 CAPITAL FUND

ACCOUNT	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ESTIMATE	2019 BUDGET
REVENUES							
	REVENUE						
19 341 341100	INTEREST	$ 1,878	$ 1,053	$ 603	$ 1,000	$ 2,960	$ 2,000
19 354 354087	RECREATION PARKS GRANT	$ -	$ 119,232	$ 8,750	$ 200,000	$ 89,060	$ -
19 354 354090	SIEBERT ROAD GRANT	$ -	$ -	$ -	$ -	$ -	$ -
19 354 354100	BLOCK AT NORTHWAY TIF PROCEEDS	$ -	$ -	$ -	$ 700,000	$ 651,550	$ -
19 393 131000	PUBLIC WORKS PROJECT BOND PROCEEDS	$ 1,100,000	$ 5,353,980	$ -	$ -	$ -	$ -
19 395 100000	TRANSFER FROM GENERAL FUND	$ 2,250,000	$ -	$ 2,565,386	$ 2,400,000	$ 3,741,275	$ 2,930,000
19 354 354110	POLICE EQUIPMENT GRANT	$ -	$ -	$ -	$ 8,000	$ -	$ 180,900
	Subtotal	**$ 3,351,878**	**$ 5,474,264**	**$ 2,574,739**	**$ 3,309,000**	**$ 4,484,845**	**$ 3,112,900**
	TOTAL REVENUES	**$ 3,351,878**	**$ 5,474,264**	**$ 2,574,739**	**$ 3,309,000**	**$ 4,484,845**	**$ 3,112,900**
EXPENDITURES							
	DATA PROCESSING						
19 407 321000	TELEPHONE SYSTEM	$ 5,798	$ -	$ -	$ -	$ -	$ -
19 407 402000	FINANCIAL SOFTWARE	$ 14,554	$ -	$ 37,021	$ -	$ 1,800	$ -
19 407 402001	IT UPGRADES	$ -	$ 2,144	$ 35,083	$ 10,000	$ 28,285	$ 20,000
19 407 430000	P.W. SOFTWARE	$ 2,418	$ -	$ -	$ 30,000	$ -	$ -
19 407 414000	COMMUNITY DEVELOPMENT IT UPGRADES	$ -	$ -	$ -	**$ 15,000**	$ -	$ -
		$ 22,770	**$ 2,144**	**$ 72,104**	**$ 55,000**	**$ 30,085**	**$ 20,000**
	ENGINEER PROFESSIOAL SERVICES						
19 408 350000	ENGINEER	$ 58,646	$ 52,413	$ 324	$ -	$ -	$ -
19 408 350001	ENGINEER - HVAC	$ -	$ -	$ -	$ -	$ -	$ -
19 408 350002	ENGINEER - P.W. FACILITY	$ 105,573	$ 100,137	$ -	$ -	$ -	$ -
	Subtotal	**$ 164,219**	**$ 152,549**	**$ 324**	**$ -**	**$ -**	**$ -**
	POLICE EQUIPMENT & IMPROVEMENTS						
19 410 500001	AED REPLACEMENT PROGRAM	$ -	$ 25,000	$ -	$ -	$ -	$ -
19 410 500002	HARDWARE REPLACEMENT	$ -	$ 14,999	$ 19,411	$ 27,000	$ 21,313	$ 25,000
19 410 500003	CAMERA SYSTEM UPGRADES	$ -	$ 30,000	$ 43,001	$ 20,000	$ 19,341	$ 14,000
19 410 500004	TRAFFIC SIGNAGE	$ -	$ 11,908	$ 7,638	$ -	$ 8,750	$ -
19 410 500005	EQUIPMENT REPLACEMENT PROGRAM	$ -	$ -	$ -	$ -	$ -	$ 61,000
19 410 500006	OFFICE IMPROVEMENTS	$ -	$ 10,000	$ 32,694	$ 5,000	$ 2,830	$ 2,500
19 410 500007	MOBILE RADIOS	$ -	$ -	$ -	$ -	$ -	$ 218,842
19 410 500008	SERVER FOR CAR/BODY CAMERAS	$ -	$ -	$ -	$ -	$ -	$ 20,000
19 410 500009	TASER REPLACEMENTS	$ -	$ -	$ -	$ 10,000	$ 9,990	$ -
19 410 500010	IN CAR VIDEO CAMERAS	$ -	$ -	$ -	$ 55,000	$ -	$ 45,000
19 410 500011	RADAR LASER SPEED TIMING DEVICE	$ -	$ -	$ -	$ 10,000	$ -	$ -
19 410 500012	BALLIASTIC VESTS/REPLACEMENTS	$ -	$ -	$ -	$ 6,000	$ -	$ 7,000
19 410 500013	WEAPON STIPEND PROGRAM	$ -	$ -	$ -	$ 5,250	$ 4,750	$ -
19 410 500014	CDR TRAFFIC UPGRADES	$ -	$ -	$ -	$ -	$ -	$ 3,600
19 410 500015	FIRE POLICE EQUIPMENT	$ -	$ -	$ -	$ -	$ -	$ 22,000
	Subtotal	**$ -**	**$ 91,907**	**$ 102,743**	**$ 138,250**	**$ 66,974**	**$ 418,942**
	PLANNING & DEVELOPMENT PROJECTS						
19 414 350001	COMPREHENSIVE PLAN	$ -	$ -	$ -	$ -	$ -	$ -
19 414 350002	PROFESSIONAL SERVICES STUDY	$ -	$ -	$ -	$ -	$ -	$ -
19 414 550005	OFFICE FURNITURE	$ -	$ -	$ -	$ -	$ -	$ -
	Subtotal	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	PUBLIC WORKS EQUIPMENT						
19 430 500001	OTHER VEHICLES	$ -	$ 11,398	$ 7,460	$ -	$ -	$ 12,000
19 430 500002	HEAVY MACHINERY	$ -	$ 125,968	$ 13,958	$ 40,000	$ 26,250	$ -
	Subtotal	**$ -**	**$ 137,366**	**$ 28,878**	**$ 40,000**	**$ 26,250**	**$ 12,000**
	CAPITAL INFRASTRUCTURE PROJECTS						
19 439 730000	PUBLIC WORKS BUILDING PROJECT	$ 2,817,161	$ 4,612,891	$ 70,858	$ -	$ -	$ -
19 439 500000	SIEBERT ROAD IMPROVEMENT	$ -	$ -	$ -	$ 60,000	$ -	$ -
19 439 370000	ROAD PROGRAM	$ 1,279,387	$ 1,171,216	$ 2,139,937	$ 1,500,000	$ 1,888,380	$ 2,000,000
19 439 375000	BUILDING IMPROVEMENTS	$ 38,773	$ 100,696	$ 110,413	$ 120,000	$ 510	$ 50,000
19 439 376000	BRIDGE REPAIRS/REPLACEMENTS	$ -	$ -	$ -	$ 785,000	$ 145,350	$ 890,000
19 439 377000	SLOPE STABILIZATION	$ -	$ -	$ -	$ 130,000	$ 890,000	$ 200,000
	Subtotal	**$ 4,135,321**	**$ 5,884,803**	**$ 2,321,207**	**$ 2,595,000**	**$ 2,924,240**	**$ 3,140,000**
	RECREATION						
19 454 370000	PARKS IMPROVEMENT PROJECTS	$ 467,907	$ 143,654	$ 266,057	$ 490,000	$ 350,000	$ 248,500
19 454 380000	TRAIL PROJECTS	$ -	$ -	$ -	$ 20,000	$ 24,980	$ 20,000
19 454 390000	COMMUNITY CENTER UPGRADE	$ -	$ -	$ -	$ -	$ -	$ 215,000
19 454 390001	DENNY PARK IMPROVEMENTS	$ -	$ -	$ -	$ -	$ -	$ 200,000
19 454 390002	ECP SPILLWAY & POND INLETS	$ -	$ -	$ -	$ 60,000	$ -	$ 180,000
	Subtotal	**$ 467,907**	**$ 143,654**	**$ 266,057**	**$ 570,000**	**$ 374,980**	**$ 863,500**
	TOTAL EXPENDITURES	**$ 4,790,217**	**$ 6,183,150**	**$ 2,659,692**	**$ 3,220,000**	**$ 3,329,305**	**$ 4,454,442**
	ENDING FUND BALANCE	**$ 58,594**	**$ 98,544**	**$ 98,544**	**$ 187,544**	**$ 1,343,084**	**$ 1,542**

2019 LIQUID FUELS FUND

ACCOUNT	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ESTIMATE	2019 BUDGET
REVENUES							
	INTEREST						
35 341 341100	INTEREST EARNED	$ 156	$ 1,395	$ 7,717	$ 1,500	$ 9,808	$ 5,000
	Subtotal	**$ 156**	**$ 1,395**	**$ 7,717**	**$ 1,500**	**$ 9,808**	**$ 5,000**
	STATE SHARED REVENUE						
35 355 355050	LIQUID FUEL ALLOCATION	$ 736,636	$ 859,979	$ 900,069	$ 927,907	$ 943,452	$ 940,799
	Subtotal	**$ 736,636**	**$ 859,979**	**$ 900,069**	**$ 927,907**	**$ 943,452**	**$ 940,799**
	TOTAL REVENUES	**$ 736,793**	**$ 861,374**	**$ 907,786**	**$ 929,407**	**$ 953,260**	**$ 945,799**
EXPENDITURES							
	INTERFUND TRANSFER						
35 495 100000	TRANSFER TO GENERAL FUND	$ 678,981	$ 746,313	$ 953,324	$ 929,407	$ 900,000	$ 975,000
	Subtotal	**$ 678,981**	**$ 746,313**	**$ 953,324**	**$ 929,407**	**$ 900,000**	**$ 975,000**
	TOTAL EXPENDITURES	**$ 678,981**	**$ 746,313**	**$ 953,324**	**$ 929,407**	**$ 900,000**	**$ 975,000**
	ENDING FUND BALANACE	**$ 57,811**	**$ 172,873**	**$ 127,334**	**$ 127,334**	**$ 180,594**	**$ 151,393**

2019 FIELD IMPROVEMENT FUND

ACCOUNT	ACCOUNT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ESTIMATE	2019 BUDGET
REVENUES						
	REVENUE					
10 369 300001	TRANSFER FROM GENERAL FUND	$ 15,168	$ -	$ 50,000	$ 50,000	$ 315,000
10 369 300002	INTEREST	$ -	$ -	$ -	$ -	$ 50
10 369 300003	ATHLETIC ASSOCIATION - USER FEES	$ -	$ -	$ -	$ -	$ -
	Subtotal	**$ 15,168**	**$ -**	**$ 50,000**	**$ 50,000**	**$ 315,050**
	TOTAL REVENUES	**$ 15,168**	**$ -**	**$ 50,000**	**$ 50,000**	**$ 315,050**
EXPENDITURES						
	EXPENSES					
10 369 500000	FIELD RENOVATION PROJECTS	$ 15,168	$ -	$ 50,000	$ -	$ 360,000
	Subtotal	**$ 15,168**	**$ -**	**$ 50,000**	**$ -**	**$ 360,000**
	TOTAL EXPENDITURES	**$ 15,168**	**$ -**	**$ 50,000**	**$ -**	**$ 360,000**
	ENDING FUND BALANCE	**$ -**	**$ -**	**$ -**	**$ 50,000**	**$ 5,050**

2019 SIDEWALK PROJECT FUND

ACCOUNT	ACCOUNT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ESTIMATE	2019 BUDGET
REVENUES						
	REVENUE					
11 369 300001	TRANSFER FROM GENERAL FUND	$ -	$ -	$ 50,000	$ 50,000	$ -
11 369 300002	PROPERTY OWNER CONTRIBUTIONS	$ 9,216	$ -	$ 25,000	$ -	$ -
11 369 300003	INTEREST	$ 1	$ 27	$ -	$ -	$ -
	Subtotal	**$ 9,217**	**$ 27**	**$ 75,000**	**$ 50,000**	**$ -**
	TOTAL REVENUES	**$ 9,217**	**$ 27**	**$ 75,000**	**$ 50,000**	**$ -**
EXPENDITURES						
	INTERFUND TRANSFER					
11 369 500000	SIDEWALK PROJECTS	$ -	$ -	$ 50,000	$ -	$ -
	Subtotal	**$ -**	**$ -**	**$ 50,000**	**$ -**	**$ -**
	TOTAL EXPENDITURES	**$ -**	**$ -**	**$ 50,000**	**$ -**	**$ -**
	ENDING FUND BALANCE	**$ 9,217**	**$ 9,244**	**$ 34,244**	**$ 59,244**	**$ 59,244**

2019 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
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: 2017

RANK	PRINCIPAL REAL ESTATE TAXPAYERS	2017 ASSESSED VALUE OF PROPERTY	PERCENTAGE OF PRINCIPAL REAL ESTATE TAXPAYERS	PERCENTAGE OF TOWNSHIP WIDE ASSESSED VALUES
1	PENN ROSS JOINT VENTURE	$90,984,900	32.2%	3.6%
2	GUMBERG STANLEY R	53,540,100	19.0%	2.1%
3	LRC NORTHWAY MALL	48,138,000	17.1%	1.9%
4	DEAKTOR DEVELOPMENT NORTH	18,944,700	6.7%	0.8%
5	MC INTYRE SQUARE ASSOCIATES	18,184,800	6.4%	0.7%
6	ROSS PARK S & S LLC	11,900,000	4.2%	0.5%
7	MAY DEPARTMENT STORES	11,592,000	4.1%	0.5%
8	SOBOL BERNARD H	11,157,700	4.0%	0.4%
9	COFAL PARTNERS LP	10,182,400	3.6%	0.4%
10	HOME DEPOT USA INC	7,700,000	2.7%	0.3%
	TOTAL	**$ 282,324,600**	**100.0%**	**11.3%**
	TOWNSHIP WIDE ASSESSED VALUATION:	**$ 2,499,520,348**		

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

TOWNSHIP PRINCIPAL EMPLOYERS

PRINCIPAL EMPLOYERS
FOR THE YEAR ENDING: 2017

RANK	PRINCIPAL EMPLOYERS	NUMBER OF EMPLOYEES	PERCENTAGE OF PRINCIPAL EMPLOYERS	PERCENTAGE OF TOWNSHIP WIDE EMPLOYEES
1	NORTH HILLS SCHOOL DISTRICT	692	19.7%	3.2%
2	MACYS RETAIL HOLDINGS	464	13.2%	2.1%
3	AMERICAN POOL MANAGEMENT OF PITTS	441	12.6%	2.0%
4	NORDSTROM	428	12.2%	2.0%
5	HEARTLAND EMPLOYMENT SERVICES	356	10.1%	1.6%
6	PEDIATRIC SERVICES OF AMERICA INC	287	8.2%	1.3%
7	COUNTY OF ALLEGHENY	243	6.9%	1.1%
8	TARGET CORPORATION	220	6.3%	1.0%
9	ROSS TOWNSHIP	196	5.6%	0.9%
10	PITTSBURGH HOME HEALTHCARE INC	186	5.3%	0.9%
	TOTAL	**3,513**	**100.0%**	**16.2%**
	TOWNSHIP WIDE EMPLOYEES	**21,649**		

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	2019
Revenue							
01-355-355130	STATE ACT 205 PENSION FUNDS	$ 480,212	$ 490,104	$ 555,580	$ 555,179	$ 571,495	$ 559,736
Expenses							
01-483-483100	POLICE PENSION CONTRIBUTIONS	$ 481,920	$ 515,830	$ 697,406	$ 683,268	$ 833,718	$ 857,762
01-483-483300	NON-UNIFORM PENSION CONTRIBUTIONS	$ 137,596	$ 136,014	$ 116,216	$ 143,137	$ 150,380	$ 184,051
	Net cost to Township:	**$ 139,304**	**$ 161,740**	**$ 258,042**	**$ 271,226**	**$ 412,603**	**$ 482,077**