

ROSS TOWNSHIP

2023 ADOPTED BUDGET



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2023 ADOPTED BUDGET

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ROSS TOWNSHIP



2023 BUDGET MESSAGE

December 5, 2022

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

Dear Ross Township Board of Commissioners:

I am pleased to present the 2023 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 2023 Budget include the following Expense Allocations:

General Fund	\$ 24,862,580
Sewer Fund	\$ 12,395,000
Capital Fund	\$ 3,612,405
Liquid Fuels Fund	\$ 950,000
Field Improvement Fund	\$ 75,000
Total:	\$ 41,894,985

The overall expense allocations indicate an increase of \$1,396,804 from the 2022 Budget; with the major increases being personnel cost, Fuel, Salt, and a 7.6% increase in Capital projects, specifically the Road Program and Bridge Replacements.

In preparation for the 2023 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 **3.83%** in operating expenditures for the General Fund. The cause of the increase is largely due to an increase of personnel cost, Fuel, Salt, and transfers to the Capital Fund, which are offset by other decreases. In 2023, 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 programs and services, and the need to service and maintain the Township's infrastructure and equipment.

BUDGET HIGHLIGHTS

Accomplished in 2022

- The Township was 1 of 8 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 2022. 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 received \$1,599,834.76 in **ARPA funds** from the Federal Government.
- The Township, in partnership with the Environmental Advisory Council, implemented a **Rain Barrel Rebate Program**
- 2 Police officers retired from the **DROP Program**, while 2 Police officers entered the DROP Program.
- The Township created and hired a Full Time **Code Enforcement Officer**, Tim Wach, in May 2022
- The Township purchased a 2021 **Vector Combination Sewer Cleaner** for sewer related maintenance.
- The Township installed **Sportscourt** surface on the Community Center's indoor and outdoor basketball court surface. The Township constructed an **18 hole Disc Golf Course** at Denny Park.
- The Township installed new compliant key pads for secure entrances to the building, and repaired and replaced the Community Center roof and gutters.
- The Township made significant digital upgrades in 2022, including expanded usage of SeeClickFix, revamped and launched an improved and accessible website, provided quarterly E-Newsletters, and offered Zoom attendance for most Township meetings.
- The Township received a 904 Performance **Recycling Grant** for \$51,601.06 and an **Active Allegheny Grant** for \$12,000.



New for 2023

- The Township has committed \$50,000 to Trail Projects, and \$475,000 to park improvement projects at **Quail Park**, **Bruno Sammartino Park**, Pavilion Enclosures, Court Resurfacing, and creating an **Athletic Field Master Plan**.
- 2 Bridges, located on **Nelson Run**, are budgeted to be replaced in 2023.
- The Township's Police Chief is retiring in 2023 and a new Chief is planned to start in 2023.
- The **Annual Road Program** is budgeted at \$1,900,000, by utilizing prior year's Fund Balance, to maintain and improve the quality of streets in the Township.
- The Township's Police Department is budgeted to replace the **AED's** in all of the Officer's vehicles, as well as implementing Radar Speed Timing devices, pending State Legislation.
- Allegheny County Sanitary Authority (**ALCOSAN**) is scheduled for a Sewage Treatment rate increase at 7% for 2023. 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 2023 Budget, **Real Estate Taxes** and **Other Revenue** are the two largest sources of income. The remainder of the General Fund Revenue in the 2023 Budget is listed comprised of **Earned Income Taxes** and **Other Taxes**.

Overall, General Fund Revenues are projected to increase \$916,449 or 3.83% from the 2022 Budget. The increase in the General Fund's Revenues is primarily due to additional Earned Income Tax collections budgeted for 2023.

2023 GENERAL FUND REVENUES



REVENUE TYPE	2022 BUDGET	2022 ESTIMATE	2023 BUDGET	% INCREASE OR DECREASE
REAL ESTATE TAX	\$ 7,130,000	\$ 7,185,780	\$ 7,140,000	0.14%
EARNED INCOME TAX	\$ 5,250,000	\$ 6,495,210	\$ 6,000,000	14.29%
MERCANTILE TAX	\$ 800,000	\$ 968,200	\$ 850,000	6.25%
LOCAL SERVICE TAX	\$ 550,000	\$ 619,140	\$ 575,000	4.55%
BUSINESS PRIVILEGE TAX	\$ 450,000	\$ 484,300	\$ 450,000	0.00%
REAL ESTATE TRANSFER TAX	\$ 750,000	\$ 1,036,660	\$ 900,000	20.00%
SALES AND USE TAX	\$ 550,000	\$ 715,220	\$ 600,000	9.09%
OTHER TAXES	\$ 2,435,064	\$ 879,573	\$ 790,937	-67.52%
LICENSES	\$ 825,000	\$ 819,050	\$ 825,000	0.00%
PERMITS	\$ 391,550	\$ 625,100	\$ 437,050	11.62%
FINES	\$ 81,500	\$ 69,830	\$ 77,000	-5.52%
RECREATION	\$ 96,050	\$ 177,640	\$ 192,500	100.42%
NON-TAX REVENUE	\$ 789,047	\$ 1,765,680	\$ 1,722,789	118.34%
INTEREST AND RENT	\$ 7,500	\$ 29,080	\$ 30,000	300.00%
OPERATING TRANSFERS	\$ 1,600,000	\$ 1,550,000	\$ 1,700,000	6.25%
FUND BALANCE	\$ 2,240,420	\$ 750,000	\$ 2,572,304	14.81%
TOTAL REVENUE:	\$ 23,946,131	\$ 24,170,463	\$ 24,862,580	3.83%

MAJOR REVENUE SOURCES

REVENUE TYPE	2023 BUDGETED AMOUNT	% OF 2023 GENERAL FUND REVENUE	\$ CHANGE FROM 2022 BUDGET	% CHANGE FROM 2022 BUDGET
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REAL ESTATE TAX	\$ 7,140,000	28.72%	\$ 10,000	0.14%
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The Township's current assessed Taxable Value is \$2,656,301,850. The Median Property value in the Township is \$134,100. For 2023, Real Estate Taxes will be collected by Jordan Tax Services. In 2022, the Township saw a slight increase in assessment values of Taxable Real Estate properties.

EARNED INCOME TAX	\$ 6,000,000	24.13%	\$ 750,000	14.29%
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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 significant budgeted increase from the 2022 budgeted amount is expected due to improving tax collection trends.

OPERATING TRANSFERS	\$ 1,700,000	6.84%	\$ 100,000	6.25%
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The 2023 budget allocates \$1,700,000 operating transfers from other funds into the General Fund. The budgeted increase from the 2022 budgeted amount is due to an increase from the Liquid Fuels Fund.

MERCANTILE TAX	\$ 850,000	3.42%	\$ 50,000	6.25%
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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 revenue in 2023 is budgeted to increase \$50,000 from 2022 due to the tax collection trends of 2022.

REAL ESTATE TRANSFER TAX	\$ 900,000	3.62%	\$ 150,000	20.00%
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Real Estate Transfer Tax is levied on all Real Estate sales in the Township at the time of closing. Due to trend analysis, the Revenue is budgeted 20% higher in 2023 than in 2022.

ALL OTHER REVENUE	\$ 8,272,580	33.27%	\$ (343,552)	-1.43%
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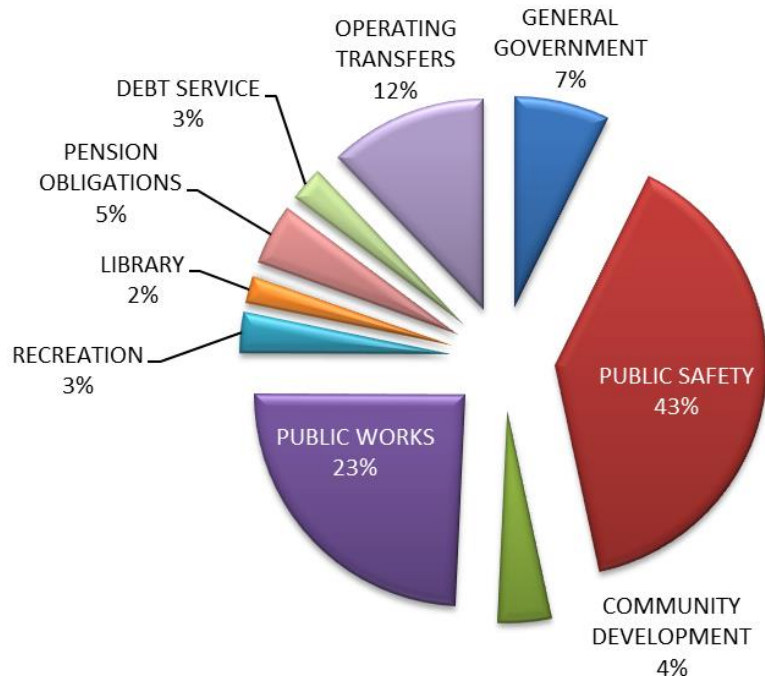
All remaining General Fund Revenues account for 33.27% of the budget. The decrease from the 2022 budgeted amount is primarily due to a decrease in Non-Tax Revenue, primarily the previously budgeted ARPA funds in 2022. These decreases are offset by increases in Recreation, Permits, Interest, and Fund Balance budgeted in 2023.

GENERAL FUND EXPENSES

For the 2023 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 2023 projected General Fund Expenses will increase \$916,448 or 3.83%. The proposed expense increase is primarily due to an increase in Personnel cost, Salt, Fuel, and Operating Transfers.

2023 GENERAL FUND EXPENDITURES



EXPENSE TYPE	2022 BUDGET	2022 ESTIMATE	2023 BUDGET	% INCREASE OR DECREASE
GENERAL GOVERNMENT	\$ 1,640,813	\$ 1,634,579	\$ 1,861,467	13.45%
PUBLIC SAFETY	\$ 9,503,194	\$ 9,529,408	\$ 9,706,666	2.14%
COMMUNITY DEVELOPMENT	\$ 943,029	\$ 935,987	\$ 1,043,744	10.68%
PUBLIC WORKS	\$ 5,918,476	\$ 6,037,548	\$ 6,094,241	2.97%
RECREATION	\$ 768,144	\$ 961,094	\$ 775,118	0.91%
LIBRARY	\$ 512,687	\$ 512,687	\$ 511,987	-0.14%
SENIOR PROGRAMS	\$ 60,000	\$ 60,000	\$ 60,000	0.00%
PENSION OBLIGATIONS	\$ 1,141,889	\$ 1,170,887	\$ 1,150,256	0.73%
DEBT SERVICE	\$ 657,900	\$ 661,567	\$ 659,100	0.18%
OPERATING TRANSFERS	\$ 2,800,000	\$ 2,800,000	\$ 3,000,000	7.14%
TOTAL EXPENSES:	\$ 23,946,131	\$ 24,303,756	\$ 24,862,580	3.83%

EXPENSE SOURCES

EXPENSE TYPE	2022 BUDGET	2022 ESTIMATE	2023 BUDGET	% INCREASE OR DECREASE
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GENERAL GOVERNMENT	\$ 1,640,813	\$ 1,634,579	\$ 1,861,467	13.45%
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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 \$220,655 or 13.45%. The increase is primarily due to increasing personnel cost, Legal Expenses, and IT.

PUBLIC SAFETY	\$ 9,503,194	\$ 9,529,408	\$ 9,706,666	2.14%
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Public Safety Expenditures include Police, Fire, Emergency Management, School Crossing Guards, and Law Enforcement Insurance expenses. Public Safety appropriations are budgeted to increase by \$203,472 or 2.14%. The increase is primarily due to contractual Personnel increases to the Police Department.

COMMUNITY DEVELOPMENT	\$ 943,029	\$ 935,987	\$ 1,043,744	10.68%
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Community Development Expenditures include Engineering, Buildings and Codes, and Planning & Zoning expenses. Community Development appropriations are budgeted to increase \$100,714 or 10.68%. The increase is due to increased Engineering and Third-Party Fees.

PUBLIC WORKS	\$ 5,918,476	\$ 6,037,548	\$ 6,094,241	2.97%
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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 \$175,766 or 2.97%. The increase is primarily due to increasing personnel cost, fuel, and salt; offset by a reduction to large Storm Sewer projects.

RECREATION	\$ 768,144	\$ 961,094	\$ 775,118	0.91%
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Recreation Expenditures include Parks & Recreation, Recreation Programming, and Other Park Maintenance. Recreation appropriations are budgeted to increase \$6,974 or .91%. The change from 2021 is primarily due to additional staff offset by less capital purchases in 2023 that were budgeted for & purchased in 2022.

MAJOR EXPENSE SOURCES (CONTINUED)

EXPENSE TYPE	2021 BUDGET	2021 ESTIMATE	2022 BUDGET	% INCREASE OR DECREASE
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LIBRARY	\$ 512,687	\$ 512,687	\$ 511,987	-0.14%
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Library Expenditures are an annual contribution the Township makes to Northland Public Library. The Library serves 5 surrounding Municipalities, and requests appropriations from the Municipalities based on Population, Assessed Values, and Circulation of the 5 Municipalities. Library appropriations are budgeted to decrease slightly by \$700 or -.14%.

SENIOR PROGRAMS	\$ 60,000	\$ 60,000	\$ 60,000	0.00%
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Senior Programs Expenditures include a Senior Citizen Bus shuttle service for Township residents over 62 years old. The shuttle service operates 3 days per week, Monday, Tuesday, and Wednesday. Senior Programs appropriations are budgeted to remain the same as 2022.

PENSION OBLIGATIONS	\$ 1,141,889	\$ 1,170,887	\$ 1,150,256	0.73%
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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. \$580,437 of the cost is budgeted to be offset by state funding (Revenue). Pension Obligations are budgeted to increase \$8,367 or .73%. 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	\$ 657,900	\$ 661,567	\$ 659,100	0.18%
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Debt Service Expenditures include General Obligation Bond Principal & Interest and Service Fees expenses. Debt Service appropriations are budgeted to increase \$1,200 or .18%. The Township's 2015 Series A & B General Obligation Bond was refinanced in June 2020 in an effort to save on interest payments due to lower rates. The repayment schedule can be found in the Supplemental Information section (page 34) of this Budget document.

OPERATING TRANSFERS	\$ 2,800,000	\$ 2,800,000	\$ 3,000,000	7.14%
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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 7.14% or \$200,000. The primary reason for the increase is due to additional funding needed to fund the Capital Fund.

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. Starting in 2020, Sewage User Fees began 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 2023, while ALCOSAN rates are scheduled to increase 7% for 2022. The ALCOSAN Service Charge will increase \$.48, from \$6.82 to \$7.30 per month. The ALCOSAN Treatment Charge will increase by \$.68, from \$9.73 to \$10.41. Sanitary Sewer Revenues are budgeted to increase \$99,500 or .1% for 2023. The Township contracts with Jordan Tax Service to bill and collect current and delinquent Sewage Fees. For the Rate History chart below, 2021's numbers begin to be listed as a monthly rate. For Service Charge comparison to prior years (2014-2020, divide the rates by 3 as they were previously Quarterly rates.

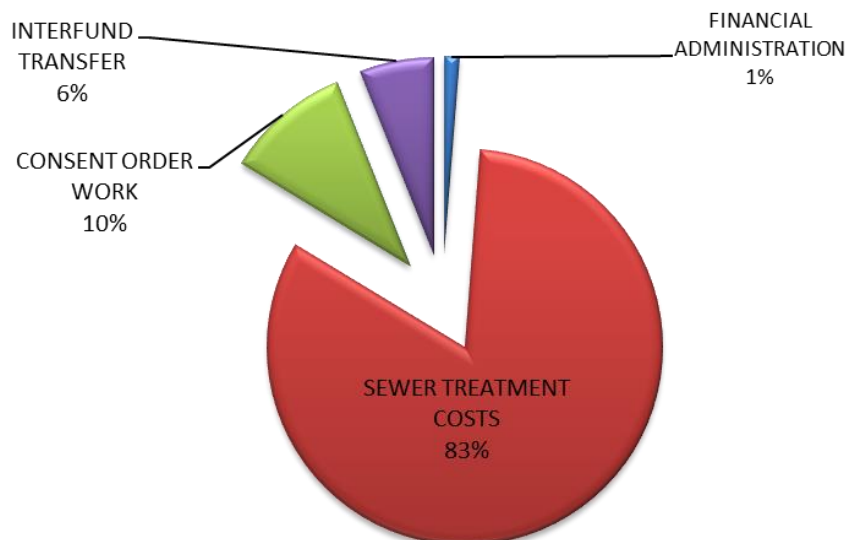
SANITARY SEWER FUND RATE HISTORY										
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
ALCOSAN										
SERVICE CHARGE (PER MONTHLY BILL)	\$ 10.61	\$ 11.78	\$ 13.07	\$ 14.51	\$ 15.60	\$ 16.69	\$ 17.86	\$ 6.37	\$ 6.82	\$ 7.30
TREATMENT CHARGE (PER 1,000 GALLONS)	\$ 5.05	\$ 5.61	\$ 6.23	\$ 6.92	\$ 7.42	\$ 7.94	\$ 8.50	\$ 9.10	\$ 9.73	\$ 10.41
TOWNSHIP										
SERVICE CHARGE (PER MONTHLY BILL)	\$ 4.50	\$ 4.50	\$ 4.50	\$ 4.50	\$ 4.50	\$ 4.50	\$ 4.50	\$ 1.50	\$ 1.50	\$ 1.50
TREATMENT CHARGE (PER 1,000 GALLONS)	\$ 3.75	\$ 4.50	\$ 4.50	\$ 4.50	\$ 4.50	\$ 4.50	\$ 4.50	\$ 4.50	\$ 4.50	\$ 4.50
COMBINED RATE (ALCOSAN + TOWNSHIP)										
SERVICE CHARGE (PER MONTHLY BILL)	\$ 15.11	\$ 16.28	\$ 17.57	\$ 19.01	\$ 20.10	\$ 21.19	\$ 22.36	\$ 7.87	\$ 8.32	\$ 8.80
TREATMENT CHARGE (PER 1,000 GALLONS)	\$ 8.80	\$ 10.11	\$ 10.73	\$ 11.42	\$ 11.92	\$ 12.44	\$ 13.00	\$ 13.60	\$ 14.23	\$ 14.91
AVERAGE BILL (BASED ON 5,000 GALLONS USED)										
SERVICE CHARGE (PER MONTHLY BILL)	\$ 15.11	\$ 16.28	\$ 17.57	\$ 19.01	\$ 20.10	\$ 21.19	\$ 22.36	\$ 7.87	\$ 8.32	\$ 8.80
TREATMENT CHARGE	\$ 132.00	\$ 151.65	\$ 160.95	\$ 171.23	\$ 178.80	\$ 186.60	\$ 195.00	\$ 68.00	\$ 71.15	\$ 74.55
TOTAL BILL:	\$ 147.11	\$ 167.93	\$ 178.52	\$ 190.24	\$ 198.90	\$ 207.79	\$ 217.36	\$ 75.87	\$ 79.47	\$ 83.35

* note Billing went from Quarterly to Monthly in 2021 so for Service Charge comparison to prior years (2014 - 2020), divide by 3

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 \$99,500 or .1%. The primary reason for the increase is due to the increase in ALCOSAN rates, offset by less capital purchases budgeted in 2023. A Wood Chipper is scheduled for purchase in 2023 to aid staff in disposing of wood related to Sewer maintenance.

SANITARY SEWAGE EXPENSES

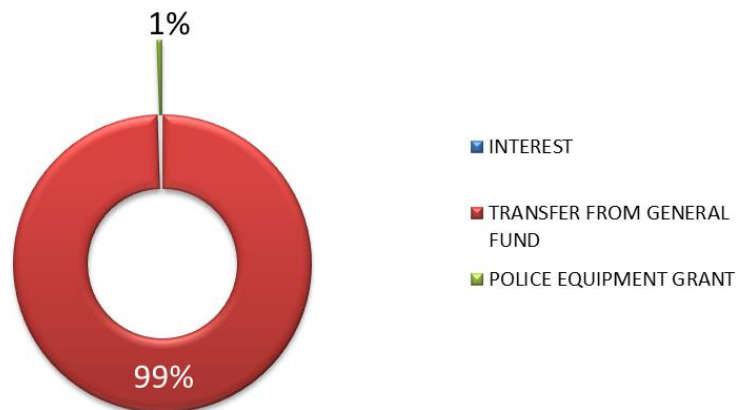


CAPITAL FUND

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 2023 Budget, the Fund will be primarily funded by the General Fund Transfer and be supplemented by Grant monies. Capital Fund Revenues are budgeted to increase \$143,550 or 5%. The budgeted increase is primarily due to using Prior Year's Fund Balance to cover the increased budgeted Expenditures.

CAPITAL FUND REVENUE



EXPENSES:

The Capital Fund Expenditures include Data Processing, Engineer Professional Services, Police Equipment & Improvements, Planning & Development Projects, Public Works Equipment, Capital Infrastructure Projects, & Recreation. The Road Program appropriations are budgeted at \$1,900,000. Bridge repairs/replacements & Slope Stabilization projects were identified by the Township Engineers as urgent projects, estimating the cost to be \$700,000 combined. Parks Improvement Projects include developing a Master Athletic Field Plan, Bruno Sammartino Park, Quail Park, Pavilion Enclosures, as well as regularly scheduled playground equipment replacements and Resurfacing courts at neighborhood parks. Overall, Capital Fund Expenses are budgeted to increase \$255,855 or 7.62% for 2023, which is primarily due to increases to Capital Infrastructure projects.

CAPITAL PROJECTS FUND			
CAPITAL PROJECT DETAILED LIST			
<u>IMPROVEMENTS:</u>		<u>EQUIPMENT:</u>	
ROAD PROGRAM	\$ 1,900,000	POLICE EQUIPMENT & IMPROVEMENTS	\$ 152,405
BRIDGE REPAIRS/REPLACEMENTS	\$ 600,000	PUBLIC WORKS EQUIPMENT	\$ 85,000
PARKS IMPROVEMENT PROJECTS	\$ 475,000	DATA PROCESSING	\$ 75,000
BUILDING IMPROVEMENTS	\$ 175,000		
SLOPE STABILIZATION	\$ 100,000		
TRAIL PROJECTS	\$ 50,000		
TOTAL CAPITAL FUNDS BUDGET:			\$ 3,612,405

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 2023, the State has notified the Township of an increased allocation of \$58,571 or 6.8% 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 \$100,000 or 11.76% in 2023 due to more Road Salt purchases budgeted in 2023.

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 2023 Budget, the General Fund won't transfer funds into the Field Improvement Fund but will rely on prior year's Fund Balance to cover field renovations.

EXPENSES:

The Field Improvement Fund Expenses include Field Renovation Projects. In 2023, the Township will install new dirt on all the Township's baseball fields prior to the summer in an effort to maintain a high level quality of fields throughout the baseball season.

SIDEWALK PROJECT FUND

REVENUE:

The Sidewalk Project Fund was created in 2017 to fund the capital improvements of sidewalks in the Township. The Township has approximately \$54,500 in Fund balance, but with no Sidewalk Projects in 2023, there will only be interest income generated from Prior year's Fund balance for revenue in 2023.

EXPENSES:

No Sidewalk Project Expenses are budgeted in 2023.

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 Funds 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,

Dan Berty
Finance Director

M E M O R A N D U M

From: Dan Berty, Finance Director

Date: October 6, 2022

Subject: **2023 BUDGET TIMETABLE**

<u>DATE</u>	<u>ACTION</u>	<u>RESPONSIBILITY</u>
October 6, 2022	Budget Worksheets to Department Directors	Director of Finance Township Manager
October 14, 2022	Return of Department Directors Budget Worksheets	Department Directors
October 24 - 28, 2022	Meeting with Finance Director to Review Department Budget Worksheets	Department Directors Director of Finance
October 24 - 28, 2022	Prepare Draft Budget for Commissioners	Director of Finance
November 9, 2022 (Committee Meeting)	Review Session with Board of Commissioners prior to Public Advertisement	Board of Commissioners Township Manager Director of Finance
November 10, 2022	Advertise for Public Hearing	Township Manager Director of Finance
November 14, 2022 <i>(If Needed)</i>	Review Session	Board of Commissioners
November 21, 2022 (Regular Meeting)	Public Hearing on 2023 Proposed Budget	Township Manager Director of Finance Board of Commissioners
November 24, 2022	Advertise for Ordinance Approvals	Township Manager Director of Finance
November 28, 2022 <i>(If Needed)</i>	Review Session	Board of Commissioners Director of Finance
December 5, 2022	Adopt Budget (By Ordinance)	Board of Commissioners
December 6, 2022	Advertise Adopted Ordinance Enter Budget on Books Upload Budget to Website	Township Manager Director of Finance



2023 BUDGET SUMMARY – ALL FUNDS

2023 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	\$ 7,140,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,140,000	17.04%
EARNED INCOME TAXES	\$ 6,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,000,000	14.32%
OTHER TAXES	\$ 4,165,937	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,165,937	9.94%
SEWER USER FEES	\$ -	\$ -	\$ -	\$ -	\$ 11,902,000	\$ -	\$ 11,902,000	28.41%
GRANT REVENUE	\$ 750,000	\$ -	\$ 918,674	\$ 15,500	\$ 58,000	\$ -	\$ 1,742,174	4.16%
LICENSES AND PERMITS	\$ 1,262,050	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,262,050	3.01%
NON-TAX REVENUE	\$ 972,789	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 972,789	2.32%
FEES AND FINES	\$ 77,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 77,000	0.18%
INTEREST AND RENT	\$ 30,000	\$ 150	\$ 5,000	\$ 750	\$ 10,000	\$ 100	\$ 46,000	0.11%
RECREATION FEES	\$ 192,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 192,500	0.46%
FUND BALANCE	\$ 2,572,304	\$ 74,850	\$ 26,326	\$ 596,155	\$ 425,000	\$ -	\$ 3,694,635	8.82%
OPERATING TRANSFERS	\$ 1,700,000	\$ -	\$ -	\$ 3,000,000	\$ -	\$ -	\$ 4,700,000	11.22%
TOTALS:	\$ 24,862,580	\$ 75,000	\$ 950,000	\$ 3,612,405	\$ 12,395,000	\$ 100	\$ 41,895,085	100.00%

2023 OVERALL BUDGET SUMMARY
EXPENDITURES BY FUND

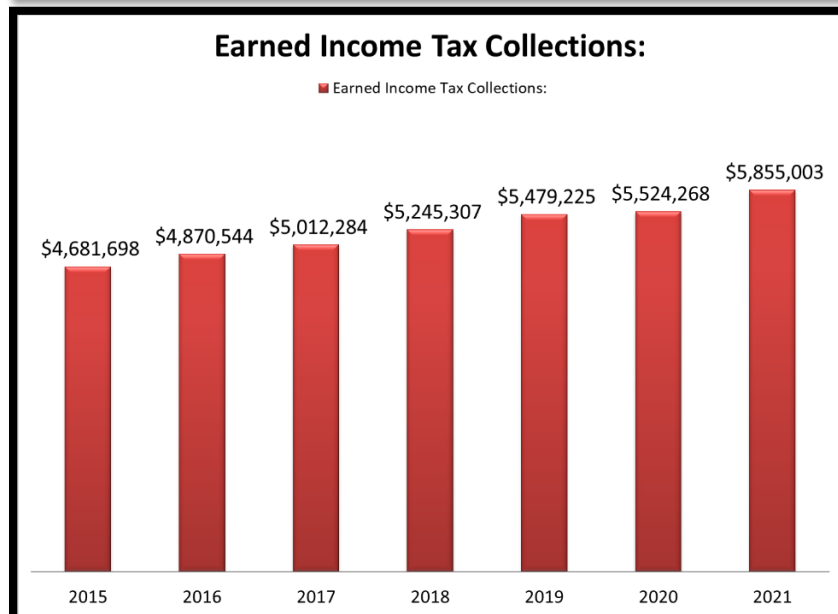
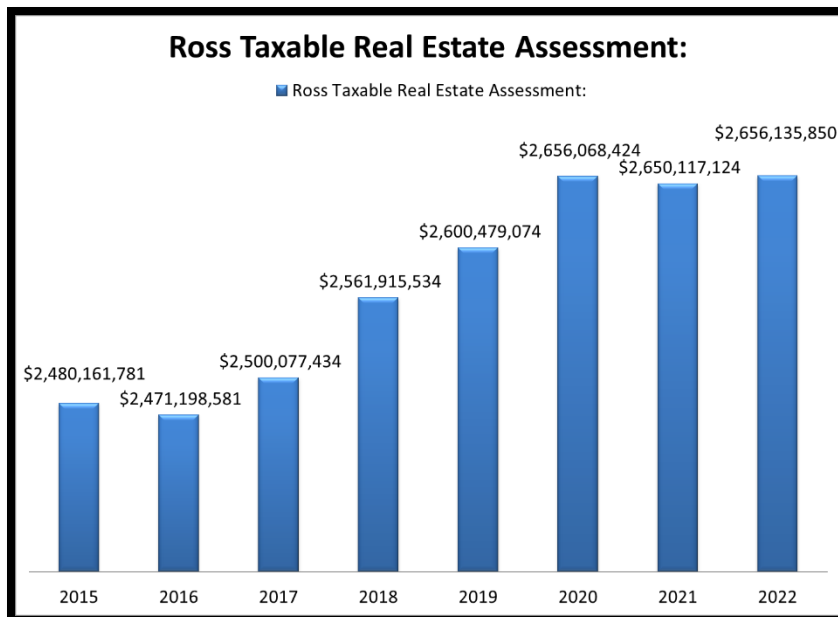
EXPENSE CATEGORY	GENERAL FUND	FIELD IMPROVEMENT	LIQUID FUELS	CAPITAL PROJECTS	SANITARY SEWER	SIDEWALK PROJECT	TOTAL	% OF TOTAL
GENERAL GOVERNMENT	\$ 1,861,467	\$ -	\$ -	\$ 75,000	\$ -	\$ -	\$ 1,936,467	4.62%
PUBLIC SAFETY	\$ 9,706,666	\$ -	\$ -	\$ 152,405	\$ -	\$ -	\$ 9,859,071	23.53%
COMMUNITY DEVELOPMENT	\$ 1,043,744	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,043,744	2.49%
PUBLIC WORKS	\$ 6,094,241	\$ -	\$ -	\$ 2,860,000	\$ 50,000	\$ -	\$ 9,004,241	21.49%
SEWAGE TREATMENT	\$ -	\$ -	\$ -	\$ -	\$ 11,595,000	\$ -	\$ 11,595,000	27.68%
RECREATION	\$ 775,118	\$ 75,000	\$ -	\$ 525,000	\$ -	\$ -	\$ 1,375,118	3.28%
LIBRARY	\$ 511,987	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 511,987	1.22%
SENIOR PROGRAMS	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,000	0.14%
PENSION OBLIGATIONS	\$ 1,150,256	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,150,256	2.75%
DEBT SERVICE	\$ 659,100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 659,100	1.57%
OPERATING TRANSFERS	\$ 3,000,000	\$ -	\$ 950,000	\$ -	\$ 750,000	\$ -	\$ 4,700,000	11.22%
TOTALS:	<u>\$ 24,862,580</u>	<u>\$ 75,000</u>	<u>\$ 950,000</u>	<u>\$ 3,612,405</u>	<u>\$ 12,395,000</u>	<u>\$ -</u>	<u>\$ 41,894,985</u>	<u>100.00%</u>

2023 GENERAL FUND SUMMARY

FUND	CATEGORY	2019	2020	2021	2022	2023
	GENERAL FUND	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
REVENUES						
01-300	REAL ESTATE TAX	\$ 6,970,554	\$ 6,921,049	\$ 7,097,272	\$ 7,130,000	\$ 7,140,000
01-310	ACT 511 TAXES	\$ 8,600,563	\$ 8,000,075	\$ 8,931,461	\$ 7,800,000	\$ 8,775,000
01-321	LICENSES	\$ 858,120	\$ 798,179	\$ 876,074	\$ 825,000	\$ 825,000
01-322	PERMITS	\$ 514,271	\$ 320,626	\$ 489,141	\$ 391,550	\$ 437,050
01-331	FINES & COSTS	\$ 97,569	\$ 106,318	\$ 75,811	\$ 81,500	\$ 77,000
01-341	INTEREST & RENTS	\$ 119,296	\$ 41,046	\$ 7,742	\$ 7,500	\$ 30,000
01-355	INTERGOVERNMENTAL	\$ 1,451,845	\$ 1,686,761	\$ 3,046,671	\$ 1,390,272	\$ 1,390,437
01-360	DEPARTMENT FEES	\$ 692,402	\$ 627,312	\$ 533,755	\$ 664,597	\$ 861,289
01-380	UNCLASSIFIED REVENUE	\$ 392,041	\$ 219,653	\$ 305,416	\$ 1,815,292	\$ 1,054,500
01-392	INTERFUND TRANSFERS	\$ 2,255,539	\$ 1,914,235	\$ 1,966,863	\$ 3,840,420	\$ 4,272,304
TOTAL REVENUE		\$ 21,952,199	\$ 20,635,254	\$ 23,330,207	\$ 23,946,131	\$ 24,862,580
FUND	GENERAL FUND	2019	2020	2021	2022	2023
	EXPENSES	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
01-400	LEGISLATIVE	\$ 172,376	\$ 107,233	\$ 97,226	\$ 98,225	\$ 128,975
01-401	EXECUTIVE	\$ 433,258	\$ 383,888	\$ 415,564	\$ 453,308	\$ 515,880
01-402	FINANCE	\$ 294,005	\$ 301,306	\$ 306,613	\$ 333,365	\$ 363,197
01-403	TAX COLLECTION	\$ 109,376	\$ 114,982	\$ 110,966	\$ 202,215	\$ 197,215
01-404	LEGAL	\$ 130,814	\$ 179,228	\$ 210,263	\$ 166,000	\$ 237,500
01-407	DATA PROCESSING	\$ 57,038	\$ 86,929	\$ 90,627	\$ 84,700	\$ 103,200
01-408	ENGINEERING	\$ 210,907	\$ 191,655	\$ 330,554	\$ 160,000	\$ 175,000
01-409	BUILDING/FACILITIES	\$ 190,303	\$ 199,106	\$ 200,445	\$ 204,600	\$ 277,600
01-410	POLICE	\$ 6,729,271	\$ 6,768,309	\$ 7,059,266	\$ 7,735,087	\$ 7,860,611
01-411	FIRE	\$ 1,155,246	\$ 1,329,384	\$ 1,382,144	\$ 1,492,313	\$ 1,546,579
01-413	BUILDING/CODES	\$ 464,174	\$ 453,203	\$ 527,861	\$ 634,312	\$ 708,752
01-414	PLANNING/ZONING	\$ 134,316	\$ 134,921	\$ 134,544	\$ 148,717	\$ 159,991
01-415	EMERGENCY MGMT	\$ 1,932	\$ 2,059	\$ 4,330	\$ 4,100	\$ 4,100
01-419	SCHOOL CROSSING GUARDS	\$ 233,744	\$ 196,636	\$ 213,448	\$ 235,694	\$ 255,377
01-427	REFUSE/RECYCLING	\$ 8,700	\$ 27,189	\$ 14,719	\$ 12,500	\$ 5,000
01-430	PUBLIC WORKS	\$ 5,144,625	\$ 5,320,180	\$ 5,050,187	\$ 5,701,376	\$ 5,811,641
01-450	PARKS & RECREATION	\$ 601,626	\$ 390,608	\$ 496,166	\$ 768,144	\$ 775,118
01-456	LIBRARY	\$ 505,628	\$ 528,604	\$ 512,687	\$ 512,687	\$ 511,987
01-470	DEBT SERVICE	\$ 657,294	\$ 647,025	\$ 264,501	\$ 657,900	\$ 659,100
01-480	UNCLASSIFIED	\$ 84,111	\$ 90,193	\$ 158,759	\$ 98,500	\$ 98,500
01-483	PENSION OBLIGATIONS	\$ 1,060,442	\$ 1,118,922	\$ 1,328,803	\$ 1,141,889	\$ 1,150,256
01-488	INSURANCE	\$ 187,498	\$ 172,791	\$ 180,116	\$ 200,500	\$ 217,000
01-490	INTERFUND TRANSFERS	\$ 3,245,000	\$ 1,800,000	\$ 2,800,000	\$ 2,800,000	\$ 3,000,000
01-491	REAL ESTATE REFUNDS	\$ 103,079	\$ 90,905	\$ 112,121	\$ 100,000	\$ 100,000
		\$ 21,914,766	\$ 20,635,254	\$ 22,001,910	\$ 23,946,131	\$ 24,862,580
SUMMARY						
	TOTAL REVENUES	\$ 21,952,199	\$ 20,635,254	\$ 23,330,207	\$ 23,946,131	\$ 24,862,580
	TOTAL EXPENSES	\$ 21,914,766	\$ 20,635,254	\$ 22,001,910	\$ 23,946,132	\$ 24,862,580
	EXCESS/(DEFICIT)	\$ 37,433	\$ -	\$ 1,328,296	\$ (0)	\$ (0)

2023 ESTIMATED REVENUES

ACCOUNT	ACCOUNT DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
REAL ESTATE TAXES							
01 301 301100	REAL ESTATE TAX-CURRENT	\$ 6,763,996	\$ 6,802,815	\$ 6,857,653	\$ 6,980,000	\$ 6,980,000	\$ 6,990,000
01 301 301300	REAL ESTATE-DELINQUENT	\$ 206,559	\$ 118,234	\$ 239,619	\$ 150,000	\$ 205,780	\$ 150,000
Subtotal		\$ 6,970,554	\$ 6,921,049	\$ 7,097,272	\$ 7,130,000	\$ 7,185,780	\$ 7,140,000
ACT 511 TAXES							
01 310 310100	REAL ESTATE TRANSFER TAX	\$ 986,405	\$ 735,038	\$ 1,053,075	\$ 750,000	\$ 1,036,660	\$ 900,000
01 310 310210	EARNED INCOME TAX	\$ 5,479,225	\$ 5,524,268	\$ 5,855,003	\$ 5,250,000	\$ 6,495,210	\$ 6,000,000
01 310 310310	MERCANTILE TAX	\$ 965,672	\$ 707,222	\$ 961,781	\$ 800,000	\$ 968,200	\$ 850,000
01 310 310410	LOCAL SERVICE TAX	\$ 631,057	\$ 597,349	\$ 578,188	\$ 550,000	\$ 619,140	\$ 575,000
01 310 310800	BUSINESS PRIV TAX	\$ 538,203	\$ 436,198	\$ 483,414	\$ 450,000	\$ 484,300	\$ 450,000
Subtotal		\$ 8,600,563	\$ 8,000,075	\$ 8,931,461	\$ 7,800,000	\$ 9,603,510	\$ 8,775,000
LICENSES							
01 321 321610	SOLICITATION	\$ 25,600	\$ 7,500	\$ 12,300	\$ 10,000	\$ 9,200	\$ 10,000
01 321 321730	MECHANICAL DEVICES	\$ 75,455	\$ 55,020	\$ 84,046	\$ 75,000	\$ 70,130	\$ 75,000
01 321 321800	CABLE TV FRANCHISE	\$ 757,065	\$ 735,659	\$ 779,728	\$ 740,000	\$ 739,720	\$ 740,000
Subtotal		\$ 858,120	\$ 798,179	\$ 876,074	\$ 825,000	\$ 819,050	\$ 825,000

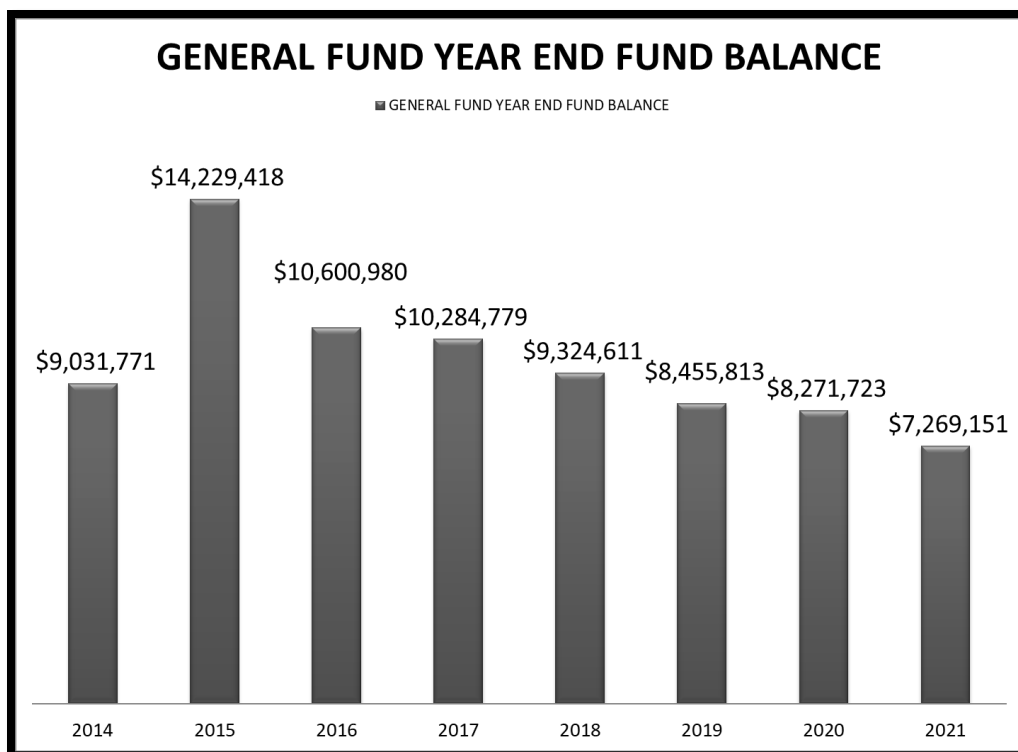


ACCOUNT	ACCOUNT DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
PERMITS							
01 322 322800	STREET OPENING PERMIT	\$ 24,332	\$ 28,366	\$ 33,748	\$ 30,000	\$ 35,340	\$ 30,000
01 322 322830	BUILDING PERMIT	\$ 53,891	\$ 107,985	\$ 220,475	\$ 100,000	\$ 278,620	\$ 150,000
01 322 322832	SIGN PERMIT	\$ 6,470	\$ 7,068	\$ 10,301	\$ 7,500	\$ 9,210	\$ 7,500
01 322 322834	TEMPORY SIGN PERMITS	\$ 178	\$ 60	\$ 130	\$ 100	\$ 40	\$ 100
01 322 322836	ELECTRIC PERMITS	\$ 42,864	\$ 28,541	\$ 58,547	\$ 50,000	\$ 105,280	\$ 65,000
01 322 322837	PLAN REVIEW FEE (100%)	\$ 105,542	\$ 38,293	\$ 57,644	\$ 50,000	\$ 65,680	\$ 55,000
01 322 322838	ACC AND ENERGY AUDIT (100%)	\$ 203,198	\$ 39,906	\$ 40,578	\$ 75,000	\$ 42,510	\$ 50,000
01 322 322839	SCANNING FEE	\$ 7,051	\$ 4,535	\$ 138	\$ 3,500	\$ 190	\$ 500
01 322 322840	FIRE PERMITS	\$ 1,687	\$ 3,720	\$ -	\$ 2,000	\$ 7,260	\$ 3,500
01 322 322841	DOCUMENT STORAGE	\$ 6,886	\$ 10,798	\$ 16,567	\$ 11,000	\$ 18,700	\$ 13,500
01 322 322848	OCCUPANCY PERMITS	\$ 20,187	\$ 12,760	\$ 17,488	\$ 18,000	\$ 20,400	\$ 18,000
01 322 322849	TEMPORY OCCUPANCY PERMIT	\$ 400	\$ 300	\$ 150	\$ 250	\$ -	\$ 250
01 322 322850	COMMERCIAL OCCUPANCY PERMITS	\$ 10,702	\$ 5,347	\$ 5,760	\$ 6,000	\$ 5,930	\$ 6,000
01 322 322851	HIGHWAY PERMITS	\$ -	\$ -	\$ -	\$ 250	\$ -	\$ 250
01 322 322852	NON-IMPACT OCCUPANCY PERMITS	\$ 500	\$ 496	\$ -	\$ 100	\$ -	\$ 100
01 322 322853	OCCUPANCY PLACARD	\$ 780	\$ -	\$ -	\$ 100	\$ 380	\$ 100
01 322 322860	GRADING PERMITS	\$ 2,371	\$ 2,126	\$ 1,340	\$ 2,000	\$ -	\$ 500
01 322 322880	DEMOLITION PERMIT	\$ 6,239	\$ 968	\$ 975	\$ 2,500	\$ 1,610	\$ 1,000
01 322 322882	DUMPSTER/PODS	\$ 1,257	\$ 600	\$ 603	\$ 500	\$ 1,030	\$ 500
01 322 322883	PERMIT PENALTIES	\$ 510	\$ 500	\$ 4,169	\$ 250	\$ 800	\$ 250
01 322 322884	HVAC PERMITS	\$ 18,578	\$ 11,342	\$ 18,530	\$ 17,500	\$ 31,130	\$ 20,000
01 322 322890	INSPECTION FEES	\$ 650	\$ 16,919	\$ 1,999	\$ 15,000	\$ 990	\$ 15,000
	Subtotal	\$ 514,271	\$ 320,626	\$ 489,141	\$ 391,550	\$ 625,100	\$ 437,050
FINES & COSTS							
01 331 331100	JUSTICES	\$ 17,931	\$ 16,532	\$ 10,826	\$ 16,000	\$ 8,500	\$ 16,000
01 331 331110	MOTOR VEHICLE VIOLATIONS	\$ 39,995	\$ 43,515	\$ 25,147	\$ 30,000	\$ 25,100	\$ 25,000
01 331 331111	OTHER FINES-STATE	\$ 15,014	\$ 13,868	\$ 16,419	\$ 12,500	\$ 7,820	\$ 10,000
01 331 331112	OTHER FINES-COUNTY	\$ 22,428	\$ 31,358	\$ 22,560	\$ 21,000	\$ 20,710	\$ 21,000
01 331 331120	VIOLATION OF ORDINANCES	\$ 2,201	\$ 1,046	\$ 858	\$ 2,000	\$ 7,700	\$ 5,000
	Subtotal	\$ 97,569	\$ 106,318	\$ 75,811	\$ 81,500	\$ 69,830	\$ 77,000
INTEREST & RENTS							
01 341 341100	INTEREST EARNED	\$ 119,296	\$ 41,046	\$ 7,742	\$ 7,500	\$ 29,080	\$ 30,000
	Subtotal	\$ 119,296	\$ 41,046	\$ 7,742	\$ 7,500	\$ 29,080	\$ 30,000
GRANTS							
01 354 354100	GEDF GRANT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01 354 360000	ALLEGHENY COUNTY CARES	\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ -
01 354 370000	FEDERAL GOVERNMENT GRANT	\$ -	\$ -	\$ 1,608,572	\$ 1,594,792	\$ 740,000	\$ 750,000
	Subtotal	\$ -	\$ 250,000	\$ 1,608,572	\$ 1,594,792	\$ 740,000	\$ 750,000

ACCOUNT	ACCOUNT DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
<u>STATE SHARED REVENUE</u>							
01 355 355010	PUBLIC UTILITY TAX	\$ 19,596	\$ 20,214	\$ 17,614	\$ 15,000	\$ 8,010	\$ 15,000
01 355 355080	BEVERAGE LICENSE	\$ 12,450	\$ 12,100	\$ 650	\$ 12,000	\$ 12,000	\$ 12,000
01 355 355100	REGIONAL ASSET DISTRICT	\$ 599,412	\$ 559,743	\$ 636,303	\$ 550,000	\$ 715,220	\$ 600,000
01 355 355130	STATE ACT 205 PENSION FUNDS	\$ 629,821	\$ 649,946	\$ 609,255	\$ 630,272	\$ 637,196	\$ 580,437
01 355 355140	FOREIGN FIRE INS. PREMIUM INC.	\$ 190,565	\$ 192,435	\$ 172,029	\$ 180,000	\$ 219,077	\$ 180,000
Subtotal		\$ 1,451,845	\$ 1,434,437	\$ 1,435,850	\$ 1,387,272	\$ 1,591,503	\$ 1,387,437
<u>PAYMENT IN LIEU OF TAXES</u>							
01 359 359100	PAYMENT IN LIEU OF TAXES	\$ -	\$ 2,324	\$ 2,249	\$ 3,000	\$ 3,290	\$ 3,000
Subtotal		\$ -	\$ 2,324	\$ 2,249	\$ 3,000	\$ 3,290	\$ 3,000
<u>DEPARTMENT FEES - GL ADMIN</u>							
01 361 361340	ZHB APPEALS RESIDENTIAL	\$ 3,600	\$ 3,600	\$ 2,725	\$ 3,600	\$ 4,610	\$ 3,600
01 361 361341	ZHB APPEALS- COMMERCIAL	\$ 3,275	\$ 2,375	\$ 1,875	\$ 2,500	\$ 1,230	\$ 2,000
01 361 361345	FIRE HEARING APPEALS	\$ -	\$ -	\$ -	\$ 200	\$ -	\$ 200
01 361 361350	REZONING FEES	\$ 500	\$ 1,500	\$ 1,035	\$ 1,000	\$ 500	\$ 1,000
01 361 361360	SUBDIVISION FEES	\$ 5,450	\$ 1,300	\$ 3,775	\$ 3,500	\$ 3,050	\$ 3,500
01 361 361370	SITE PLAN FEES	\$ 1,200	\$ 2,900	\$ 1,825	\$ 500	\$ 5,400	\$ 1,500
01 361 361390	CONDITIONAL USE FEE	\$ 600	\$ 925	\$ 1,675	\$ 750	\$ 1,200	\$ 750
01 361 361400	COMPLIANCE LETTERS-BLDG INSP	\$ 800	\$ 350	\$ 54	\$ 500	\$ -	\$ 500
01 361 361401	DYE TEST CERTIFICATIONS	\$ 29,625	\$ 30,439	\$ 34,975	\$ 30,000	\$ 31,790	\$ 30,000
01 361 361500	SALE MAPS AND PUBLICATIONS	\$ -	\$ -	\$ 17	\$ 100	\$ -	\$ 100
01 361 361560	SALE PROPERTY/SUPPLIES	\$ 43,517	\$ 73,371	\$ (4,500)	\$ 35,000	\$ 203,490	\$ 125,000
01 361 361561	SALE-LEAF BAGS	\$ 427	\$ 3	\$ 308	\$ 100	\$ 40	\$ 100
Subtotal		\$ 88,994	\$ 116,763	\$ 43,763	\$ 77,750	\$ 251,310	\$ 168,250

ACCOUNT	ACCOUNT DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
DEPARTMENT FEES - POLICE							
01 362 362110	ACCIDENT REPORTS	\$ 6,259	\$ 6,130	\$ 5,653	\$ 6,200	\$ 5,380	\$ 5,500
01 362 362120	POLICE EXTRA DETAILS	\$ 264,067	\$ 303,660	\$ 311,658	\$ 300,000	\$ 260,980	\$ 300,000
01 362 362125	NORTH HILLS DUI TASK FORCE	\$ -	\$ -	\$ -	\$ 3,000	\$ -	\$ 3,000
01 362 362130	IS SHARING MAINTENANCE	\$ 9,000	\$ 10,484	\$ 9,000	\$ 9,000	\$ 12,000	\$ 9,000
01 362 362140	SCHOOL GUARD REIM-NHSD	\$ 112,660	\$ 120,862	\$ 89,888	\$ 117,847	\$ 153,020	\$ 127,689
01 362 362160	ATTORNEY GENERAL TASK FORCE	\$ 35,345	\$ 24,774	\$ 16,261	\$ 20,000	\$ -	\$ 20,000
01 362 362161	FEDERAL TASK FORCE	\$ 10,265	\$ 9,963	\$ 4,155	\$ 5,000	\$ 3,500	\$ 5,000
01 362 362172	STATE GRANT - BUCKLE UP	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ 7,000
01 362 362173	POLICE ALARM VIOLATIONS	\$ 2,200	\$ 2,000	\$ 100	\$ 1,700	\$ -	\$ 500
01 362 362175	WINTER REIMBURSEMENT	\$ 18,790	\$ 19,347	\$ 21,390	\$ 18,000	\$ -	\$ 18,000
01 362 362176	TAX FRAUD REIMBURSEMENT	\$ -	\$ 4,800	\$ 4,400	\$ -	\$ 4,270	\$ 4,800
01 362 362200	FIRE REPORTS	\$ 15	\$ 95	\$ 60	\$ 50	\$ 60	\$ 50
01 362 362201	FIRE ESCROW	\$ -	\$ (7,242)	\$ (27,710)	\$ -	\$ -	\$ -
Subtotal		\$ 458,600	\$ 494,873	\$ 434,856	\$ 490,797	\$ 439,210	\$ 500,539
DEPT FEES - RECREATION							
01 367 367300	REGISTRATION	\$ 360	\$ 170	\$ -	\$ 500	\$ -	\$ 500
01 367 367301	SUMMER RECREATION PROG	\$ 69,079	\$ (288)	\$ 19,470	\$ 20,000	\$ 64,140	\$ 80,000
01 367 367302	SUMMER RECREATION FIELD TRIPS	\$ 14,677	\$ (99)	\$ -	\$ -	\$ 8,080	\$ 5,000
01 367 367303	COMMUNITY EVENT SPONSORS	\$ 1,000	\$ 1,000	\$ -	\$ 1,500	\$ 7,030	\$ 2,500
Subtotal		\$ 85,116	\$ 783	\$ 19,470	\$ 22,000	\$ 79,250	\$ 88,000
DEPARTMENT FEES - PROGRAMS							
01 368 368100	GYM PASS FEES	\$ 286	\$ (142)	\$ (2)	\$ -	\$ 1,970	\$ 500
01 368 368108	GAME/VENDING MACHINE COMM	\$ 258	\$ 90	\$ 575	\$ 250	\$ 80	\$ 250
01 368 368109	ONE -TIME FAMILY PROGRAMS	\$ 728	\$ 34	\$ -	\$ -	\$ -	\$ 1,000
01 368 368110	COMMUNITY DAY SPONSORS	\$ 6,700	\$ -	\$ 7,471	\$ 6,000	\$ 210	\$ -
01 368 368111	COMMUNITY DAY VENDORS	\$ 2,700	\$ -	\$ 900	\$ 3,000	\$ 800	\$ 500
01 368 368112	COUPON BOOKS	\$ (200)	\$ 150	\$ 570	\$ -	\$ -	\$ -
01 368 368118	ONE-TIME KIDS PROGRAMS	\$ 44	\$ -	\$ -	\$ -	\$ -	\$ 1,000
01 368 368120	AMUSEMENT TICKETS	\$ (1,002)	\$ (125)	\$ 1,342	\$ 5,500	\$ -	\$ 500
01 368 368200	1ST TO 2ND GRADE BASKETBALL	\$ 2,153	\$ 1,680	\$ 1,440	\$ 500	\$ 2,250	\$ 3,000
01 368 368201	7 TO 12 GRADE BASKETBALL	\$ 7,502	\$ 108	\$ 9,126	\$ 500	\$ -	\$ 9,000
01 368 368205	ONE TIME CLASSES	\$ (53)	\$ -	\$ -	\$ 500	\$ 70	\$ 500
01 368 368210	START SMART SPORTS CAMP	\$ 9,856	\$ 2,611	\$ 2,102	\$ 2,200	\$ 1,900	\$ 6,000
01 368 368306	BEGINNING LINE DANCE	\$ 4,853	\$ 580	\$ 2,047	\$ 1,500	\$ 3,290	\$ 4,000
01 368 368309	AEROBICS	\$ 4,259	\$ 564	\$ 280	\$ 500	\$ -	\$ 3,000
01 368 368312	YOGA	\$ 4,265	\$ 2,432	\$ 2,285	\$ 1,400	\$ 9,740	\$ 7,000
01 368 368314	FORMAL DANCE CLASS	\$ (217)	\$ 1,118	\$ 1,244	\$ 1,000	\$ 1,520	\$ 1,000
01 368 368317	PILATES	\$ 4,041	\$ 1,137	\$ 1,358	\$ 500	\$ 1,460	\$ 750
01 368 368401	SENIOR FITNESS	\$ 5,004	\$ 2,187	\$ 2,845	\$ 2,200	\$ 6,560	\$ 7,000
01 368 368402	SENIOR PICKLEBALL	\$ 8,516	\$ 2,469	\$ 2,084	\$ 2,000	\$ 3,500	\$ 4,000
Subtotal		\$ 59,692	\$ 14,893	\$ 35,666	\$ 27,550	\$ 33,350	\$ 49,000

ACCOUNT	ACCOUNT DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
DEPARTMENT FEES - RENTALS							
01 369 369500	RENTAL-EVERGREEN COMM. PARK	\$ 19,591	\$ 6,921	\$ 16,654	\$ 21,000	\$ 29,920	\$ 22,500
01 369 369501	RENTAL-DENNY PARK	\$ 3,462	\$ 1,277	\$ 5,944	\$ 6,000	\$ 9,100	\$ 6,000
01 369 369505	RENTAL-JOHN HERB FIELD	\$ 1,300	\$ 800	\$ 2,988	\$ 5,500	\$ 1,100	\$ 1,500
01 369 369503	RENTAL-SHELTERS (RMC)	\$ 1,838	\$ 810	\$ 3,621	\$ 3,500	\$ 4,190	\$ 4,000
01 369 369504	RENTALS-CLASSROOMS	\$ 10,549	\$ 2,308	\$ 1,009	\$ 500	\$ 6,170	\$ 10,000
01 369 369507	RENTALS-GYM	\$ 7,280	\$ (2,808)	\$ 23,222	\$ 5,000	\$ 7,000	\$ 6,000
01 369 369506	ALCOHOL USE FEES	\$ 5,319	\$ 3,824	\$ 5,291	\$ 5,000	\$ 7,560	\$ 5,500
Subtotal		\$ 49,338	\$ 13,131	\$ 58,728	\$ 46,500	\$ 65,040	\$ 55,500
UNCLASSIFIED REVENUE							
01 364 364140	GIRTYS RUN AUTHORITY-REIM	\$ 13,986	\$ 13,219	\$ 10,672	\$ -	\$ 23,960	\$ 14,000
01 373 373000	VEHICLE FUEL - REGULAR	\$ 12,052	\$ 10,843	\$ 14,148	\$ -	\$ 27,010	\$ 20,000
01 373 373100	VEHICLE FUEL - DIESEL	\$ 28,834	\$ 28,598	\$ 44,989	\$ -	\$ 61,520	\$ 50,000
01 380 380200	BUS SHELTERS	\$ 17,680	\$ 17,680	\$ -	\$ 17,500	\$ 17,500	\$ 17,500
01 380 380220	INSURANCE REIMBURSEMENT	\$ 268,357	\$ 134,071	\$ 159,307	\$ 200,000	\$ 201,820	\$ 200,000
01 380 380999	MISCELLANEOUS REVENUE	\$ 456	\$ -	\$ 17,572	\$ 2,500	\$ 3,350	\$ 2,500
Subtotal		\$ 341,366	\$ 204,411	\$ 246,689	\$ 220,000	\$ 335,160	\$ 304,000
INTERFUND TRANSFERS							
01 392 392008	TRANSFERS FROM SEWER FUND	\$ 550,000	\$ 600,000	\$ 650,000	\$ 750,000	\$ 750,000	\$ 750,000
01 392 392035	TRANSFERS FROM LIQUID FUELS	\$ 748,331	\$ 783,055	\$ 652,715	\$ 850,000	\$ 800,000	\$ 950,000
01 392 392950	PRIOR YR GEN RESERVE	\$ 957,208	\$ 531,180	\$ 664,148	\$ 2,240,420	\$ 750,000	\$ 2,572,304
Subtotal		\$ 2,255,539	\$ 1,914,235	\$ 1,966,863	\$ 3,840,420	\$ 2,300,000	\$ 4,272,304
01 395 395100	REFUND PRIOR YR EXPENDITURES	\$ 1,337	\$ 2,111	\$ -	\$ 500	\$ -	\$ 500
Subtotal		\$ 1,337	\$ 2,111	\$ -	\$ 500	\$ -	\$ 500
TOTAL REVENUES		\$ 21,952,199	\$ 20,635,254	\$ 23,330,207	\$ 23,946,131	\$ 24,170,463	\$ 24,862,580
ENDING FUND BALANCE		\$ 8,455,813	\$ 8,271,723	\$ 7,269,151	\$ 5,028,731	\$ 6,385,857	\$ 3,813,553



2023 ESTIMATED EXPENSE APPROPRIATIONS

ACCOUNT #	ACCOUNT DESCRIPTION	2019	2020	2021	2022	2022	2023
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	BUDGET
LEGISLATIVE							
01 400 113000	SALARIES-COMMISSIONERS	\$ 39,375	\$ 39,010	\$ 39,375	\$ 39,375	\$ 39,375	\$ 39,375
01 400 145000	SECRETARIAL SERVICE	\$ 7,750	\$ 5,125	\$ 7,959	\$ 7,000	\$ 7,620	\$ 7,500
01 400 156000	HEALTH/MEIT INSURANCE	\$ 46,041	\$ -	\$ -	\$ -	\$ -	\$ -
01 400 156100	HEALTH INS. BUY-BACK	\$ 4,800	\$ 4,800	\$ 4,800	\$ 4,800	\$ -	\$ 4,800
01 400 156101	HEALTHCARE HRA ACCT	\$ 5,294	\$ 226	\$ -	\$ 5,000	\$ -	\$ -
01 400 157000	STD/LTD/LIFE	\$ 605	\$ 762	\$ 917	\$ 750	\$ 1,000	\$ 1,000
01 400 161000	SOCIAL SECURITY	\$ 2,493	\$ 2,716	\$ 2,739	\$ 2,900	\$ 2,410	\$ 2,900
01 400 161001	MEDICARE	\$ 583	\$ 635	\$ 641	\$ 700	\$ 560	\$ 700
01 400 310000	PROFESSIONAL SERVICES	\$ 42,000	\$ 42,100	\$ 21,000	\$ 10,000	\$ -	\$ 10,000
01 400 321000	TELEPHONE/INTERNET SERVICES	\$ 2,405	\$ 2,491	\$ 3,177	\$ 3,200	\$ 3,540	\$ 3,200
01 400 420000	DUES/MEMBERSHIP	\$ 4,548	\$ 4,722	\$ 4,732	\$ 5,000	\$ 5,000	\$ 5,000
01 400 460000	MEETINGS & CONFERENCES	\$ 14,634	\$ 1,391	\$ 7,461	\$ 15,000	\$ 13,790	\$ 15,000
01 400 465000	EAC MEETING EXPENSES	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ 500
01 400 470000	GENERAL EXPENSE	\$ 1,848	\$ 3,253	\$ 4,425	\$ 4,000	\$ 2,650	\$ 4,000
Subtotal		\$ 172,376	\$ 107,233	\$ 97,226	\$ 98,225	\$ 75,945	\$ 93,975
EXECUTIVE							
01 401 121000	SALARY-MANAGER	\$ 136,930	\$ 95,000	\$ 101,774	\$ 106,852	\$ 106,852	\$ 110,058
01 401 140000	WAGES-CLERICAL	\$ 97,246	\$ 90,806	\$ 101,413	\$ 110,894	\$ 110,894	\$ 116,143
01 401 145000	ASSISTANT TOWNSHIP MANAGER	\$ 33,246	\$ 57,544	\$ 63,562	\$ 92,500	\$ 92,500	\$ 95,275
01 401 156000	HEALTH/MEIT INSURANCE	\$ 49,010	\$ 73,139	\$ 48,310	\$ 46,000	\$ 66,680	\$ 70,000
01 401 156100	HEALTHCARE INS. BUY-BACK	\$ 6,048	\$ 6,182	\$ 6,373	\$ 12,500	\$ 7,760	\$ 6,250
01 401 157000	STD/LTD/LIFE	\$ 2,594	\$ 2,854	\$ 3,041	\$ 3,200	\$ 13,350	\$ 3,200
01 401 161000	SOCIAL SECURITY	\$ 16,622	\$ 15,578	\$ 17,271	\$ 23,889	\$ 20,920	\$ 24,754
01 401 161001	MEDICARE	\$ 4,002	\$ 3,643	\$ 4,039	\$ 4,499	\$ 4,890	\$ 4,661
01 401 162000	PA UNEMPLOYMENT COMP	\$ 734	\$ 590	\$ 515	\$ 1,000	\$ 690	\$ 1,000
01 401 182001	LONGEVITY CLERICAL	\$ 136	\$ 148	\$ 260	\$ 500	\$ -	\$ 500
01 401 210000	OFFICE SUPPLIES	\$ 7,148	\$ 6,146	\$ 4,423	\$ 7,000	\$ 6,090	\$ 7,000
01 401 231000	VEHICLE FUEL/GASOLINE	\$ 498	\$ 29	\$ -	\$ -	\$ -	\$ -
01 401 240000	COMPLIMENTARY SUPPLIES	\$ 4,490	\$ 1,623	\$ 1,686	\$ 2,500	\$ 5,350	\$ 4,500
01 401 310000	PROFESSIONAL SERVICES	\$ 44,624	\$ 6,068	\$ 32,009	\$ 5,000	\$ 9,690	\$ 5,000
01 401 321002	CELLULAR PHONE	\$ 1,706	\$ 1,285	\$ 1,513	\$ 1,500	\$ 1,720	\$ 1,500
01 401 325000	POSTAGE	\$ 2,231	\$ 266	\$ 1,432	\$ 1,000	\$ 3,960	\$ 1,000
01 401 342000	PRINTING	\$ -	\$ -	\$ 35	\$ -	\$ -	\$ -
01 401 354000	WORKERS COMPENSATION	\$ 990	\$ 1,087	\$ 1,580	\$ 1,200	\$ 2,350	\$ 1,200
01 401 420000	DUES/MEMBERSHIP	\$ 936	\$ 1,691	\$ 2,016	\$ 2,500	\$ 1,000	\$ 2,500
01 401 451000	MAINTENANCE CONTRACTS	\$ 13,634	\$ 12,595	\$ 12,761	\$ 20,000	\$ 9,730	\$ 20,000
01 401 460000	MEETINGS & CONFERENCES	\$ 5,997	\$ 3,767	\$ 7,553	\$ 6,500	\$ 3,880	\$ 6,500
01 401 470000	DEFERRED COMPENSATION FOR MANAGER	\$ 4,435	\$ 3,846	\$ 4,000	\$ 4,274	\$ 4,100	\$ 4,402
01 401 480000	RAIN BARREL PROGRAM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000
01 401 490000	SOLAR INITIATIVES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000
Subtotal		\$ 433,258	\$ 383,888	\$ 415,564	\$ 453,308	\$ 472,406	\$ 511,443

ACCOUNT #	ACCOUNT DESCRIPTION	2019	2020	2021	2022	2022	2023
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	BUDGET
FINANCE							
01 402 122000	SALARY-FINANCE DIRECTOR	\$ 89,544	\$ 93,122	\$ 95,909	\$ 100,711	\$ 100,711	\$ 103,732
01 402 140000	WAGES-CLERICAL	\$ 100,298	\$ 103,002	\$ 105,706	\$ 108,877	\$ 108,877	\$ 117,018
01 402 156000	HEALTH/MEIT INSURANCE	\$ 28,720	\$ 35,095	\$ 32,256	\$ 30,000	\$ 31,800	\$ 42,500
01 402 156101	HEALTHCARE HRA ACCT	\$ 2,570	\$ 1,520	\$ 1,654	\$ 1,500	\$ 1,000	\$ 1,500
01 402 157000	STD/LTD/LIFE	\$ 1,927	\$ 2,437	\$ 2,475	\$ 2,500	\$ 2,910	\$ 2,500
01 402 161000	SOCIAL SECURITY	\$ 11,720	\$ 12,108	\$ 12,451	\$ 16,138	\$ 13,290	\$ 16,998
01 402 161001	MEDICARE	\$ 2,741	\$ 2,832	\$ 2,912	\$ 3,039	\$ 3,110	\$ 3,201
01 402 162000	PA UNEMPLOYMENT COMP	\$ 684	\$ 432	\$ 300	\$ 750	\$ 400	\$ 750
01 402 182001	LONGEVITY CLERICAL	\$ 308	\$ 332	\$ 356	\$ 400	\$ -	\$ 400
01 402 210000	OFFICE SUPPLIES	\$ 2,434	\$ 2,596	\$ 2,400	\$ 3,000	\$ 2,960	\$ 3,000
01 402 310000	PROFESSIONAL SERVICES	\$ 913	\$ 1,284	\$ 2,260	\$ 2,500	\$ 310	\$ 2,500
01 402 311000	AUDITING SERVICES	\$ 21,025	\$ 21,452	\$ 21,964	\$ 31,000	\$ 30,150	\$ 33,000
01 402 321002	TELEPHONE/INTERNET	\$ 900	\$ 900	\$ 900	\$ 900	\$ 900	\$ 900
01 402 325000	POSTAGE	\$ 1,979	\$ 1,888	\$ 1,857	\$ 2,500	\$ 1,910	\$ 2,500
01 402 353000	TREASURERS' BOND	\$ 14,239	\$ 12,945	\$ 12,945	\$ 14,500	\$ 16,180	\$ 15,000
01 402 354000	WORKERS COMPENSATION	\$ 930	\$ 1,020	\$ 1,220	\$ 1,050	\$ 1,520	\$ 1,500
01 402 384000	LEASE-MACHINERY&EQUIPMENT	\$ 2,110	\$ 2,107	\$ 1,720	\$ 2,250	\$ 1,720	\$ 2,250
01 402 420000	DUES/MEMBERSHIP	\$ 250	\$ 200	\$ 300	\$ 1,250	\$ 70	\$ 1,250
01 402 451000	MAINTENANCE CONTRACTS	\$ 8,599	\$ 5,915	\$ 5,826	\$ 8,000	\$ 7,770	\$ 8,000
01 402 460000	MEETINGS & CONFERENCES	\$ 2,111	\$ 120	\$ 1,202	\$ 2,500	\$ 1,420	\$ 2,500
Subtotal		\$ 294,005	\$ 301,306	\$ 306,613	\$ 333,365	\$ 327,008	\$ 360,999
TAX COLLECTION							
01 403 114000	COMMISSION-TREASURER	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
01 403 161000	SOCIAL SECURITY	\$ 620	\$ 620	\$ 620	\$ 770	\$ 640	\$ 770
01 403 161001	MEDICARE	\$ 145	\$ 145	\$ 145	\$ 145	\$ 150	\$ 145
01 403 311000	AUDITING SERVICES	\$ -	\$ 1,500	\$ 97	\$ 1,000	\$ 1,000	\$ 1,000
01 403 316000	COMMISSION/JORDAN TAX	\$ 21,610	\$ 10,760	\$ 12,745	\$ 25,000	\$ 14,070	\$ 25,000
01 403 317000	COMMISSION/KEYSTONE COLLECTIONS	\$ -	\$ -	\$ -	\$ 75,000	\$ -	\$ 75,000
01 403 317100	EIT/LST COLLECTION EXPENSES	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ 1,000
01 403 318000	COMMISSION/NHSD	\$ 45,116	\$ 36,657	\$ 43,356	\$ 42,500	\$ 43,580	\$ 42,500
01 403 353000	BOND	\$ (9,701)	\$ 13,264	\$ 1,782	\$ 1,800	\$ 2,380	\$ 1,800
01 403 400000	FILING FEES/APPRaisal FEES	\$ 16,767	\$ 16,512	\$ 17,316	\$ 20,000	\$ 1,610	\$ 15,000
01 403 470000	WARRANT OF COLLECTION	\$ 24,819	\$ 25,524	\$ 24,906	\$ 25,000	\$ -	\$ 25,000
Subtotal		\$ 109,376	\$ 114,982	\$ 110,966	\$ 202,215	\$ 73,430	\$ 197,215

ACCOUNT #	ACCOUNT DESCRIPTION	2019	2020	2021	2022	2022	2023
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	BUDGET
LEGAL SERVICES							
01 404 314000	LEGAL SERVICES	\$ 117,068	\$ 113,997	\$ 111,034	\$ 120,000	\$ 110,000	\$ 120,000
01 404 350000	SPECIAL LABOR COUNSEL	\$ -	\$ 55,352	\$ 90,749	\$ 35,000	\$ 129,100	\$ 100,000
01 404 341000	LEGAL ADVERTISING	\$ 13,747	\$ 9,880	\$ 8,479	\$ 10,000	\$ 9,370	\$ 10,000
01 404 540000	CIVIL SERVICE/LEGAL	\$ -	\$ -	\$ -	\$ 1,000	\$ 9,340	\$ 7,500
	Subtotal	\$ 130,814	\$ 179,228	\$ 210,263	\$ 166,000	\$ 257,810	\$ 237,500
DATA PROCESSING							
01 407 325000	INTERNET SERVICES	\$ -	\$ -	\$ -	\$ 500	\$ 1,090	\$ 1,000
01 407 451000	MAINTENANCE CONTRACTS	\$ 32,623	\$ 44,202	\$ 42,560	\$ 40,000	\$ 87,230	\$ 85,000
01 407 453000	WEB DESIGN/MAINTENANCE	\$ 17,660	\$ 39,137	\$ 37,617	\$ 32,500	\$ 40,580	\$ 4,200
01 407 454000	GENERAL HARDWARE	\$ 2,768	\$ -	\$ -	\$ 2,500	\$ -	\$ 2,500
01 407 455000	GENERAL SOFTWARE/LICENSES	\$ 1,028	\$ 3,591	\$ 4,008	\$ 4,200	\$ 4,910	\$ 5,500
01 407 750000	CAPITAL PURCHASES	\$ 2,959	\$ -	\$ 6,443	\$ 5,000	\$ -	\$ 5,000
	Subtotal	\$ 57,038	\$ 86,929	\$ 90,627	\$ 84,700	\$ 133,810	\$ 103,200
ENGINEERING							
01 408 310000	PROFESSIONAL SERVICES	\$ 78,508	\$ 75,335	\$ 158,490	\$ 80,000	\$ 94,320	\$ 100,000
01 408 310100	ENG.-STORM WATER MGMT	\$ 114,748	\$ 82,181	\$ 146,786	\$ 65,000	\$ 39,460	\$ 60,000
01 408 310200	ENGINEERING - TRAFFIC	\$ 17,651	\$ 34,138	\$ 25,278	\$ 15,000	\$ 1,830	\$ 15,000
	Subtotal	\$ 210,907	\$ 191,655	\$ 330,554	\$ 160,000	\$ 135,610	\$ 175,000
BUILDINGS							
01 409 236000	HOUSEHOLD SUPPLIES	\$ 5,309	\$ 5,136	\$ 3,520	\$ 5,000	\$ 2,410	\$ 5,000
01 409 250000	REPAIR & MAINTENANCE SUPPLIES	\$ 14,524	\$ 20,120	\$ 6,326	\$ 15,000	\$ 10,860	\$ 12,500
01 409 321000	TELEPHONE	\$ 5,525	\$ 6,039	\$ 5,478	\$ 6,000	\$ 4,850	\$ 6,000
01 409 361000	ELECTRICITY	\$ 70,882	\$ 69,614	\$ 77,929	\$ 60,000	\$ 109,770	\$ 100,000
01 409 362000	GAS/HEATING	\$ 7,169	\$ 7,613	\$ 6,171	\$ 8,500	\$ 9,740	\$ 9,000
01 409 366000	WATER	\$ 3,276	\$ 2,871	\$ 2,854	\$ 2,500	\$ 2,640	\$ 2,500
01 409 370000	REPAIR/MAINT SERVICES	\$ 21,795	\$ 17,886	\$ 32,707	\$ 30,000	\$ 39,340	\$ 30,000
01 409 375000	REPAIR/MAINT ELEVATOR	\$ 2,473	\$ 2,989	\$ 2,528	\$ 2,600	\$ 2,800	\$ 2,600
01 409 450000	CONTRACTED SERVICES	\$ 56,237	\$ 61,677	\$ 51,535	\$ 60,000	\$ 50,810	\$ 85,000
01 409 750000	CAPITAL PURCHASES	\$ 3,113	\$ 5,161	\$ 11,395	\$ 15,000	\$ -	\$ 25,000
	Subtotal	\$ 190,303	\$ 199,106	\$ 200,445	\$ 204,600	\$ 233,220	\$ 277,600

ACCOUNT #	ACCOUNT DESCRIPTION	2019	2020	2021	2022	2022	2023
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	BUDGET
	POLICE						
01 410 122000	CHIEF OF POLICE	\$ 135,721	\$ 183,009	\$ 137,458	\$ 135,335	\$ 135,335	\$ 225,000
01 410 130000	SALARY-LIEUTENANTS	\$ 237,561	\$ 247,682	\$ 253,406	\$ 253,500	\$ 253,500	\$ 261,105
01 410 130001	SALARY-SERGEANTS	\$ 882,536	\$ 669,982	\$ 813,620	\$ 972,866	\$ 972,866	\$ 1,000,000
01 410 130002	SALARY-POLICE OFFICERS	\$ 2,841,596	\$ 3,013,079	\$ 2,975,279	\$ 3,450,615	\$ 3,450,615	\$ 3,100,000
01 410 140000	WAGES-CLERICAL	\$ 98,016	\$ 61,191	\$ 52,435	\$ 107,463	\$ 107,463	\$ 112,237
01 410 156000	HEALTH/MEIT INSURANCE	\$ 750,899	\$ 890,814	\$ 815,517	\$ 750,000	\$ 811,560	\$ 860,000
01 410 156100	HEALTHCARE BUY-BACK	\$ 11,530	\$ 11,268	\$ 17,990	\$ 18,000	\$ 16,940	\$ 6,250
01 410 156101	HEALTHCARE HRA	\$ 61,730	\$ 58,693	\$ 54,679	\$ 70,000	\$ 69,110	\$ 70,000
01 410 157000	STD/LTD/LIFE	\$ 88,339	\$ 106,014	\$ 97,817	\$ 100,000	\$ 93,890	\$ 100,000
01 410 161000	SOCIAL SECURITY	\$ 27,360	\$ 31,800	\$ 37,364	\$ 35,000	\$ 39,380	\$ 44,000
01 410 161001	MEDICARE	\$ 68,444	\$ 67,860	\$ 68,634	\$ 62,500	\$ 63,920	\$ 66,000
01 410 162000	PA UNEMPLOYMENT COMP	\$ 10,617	\$ 6,489	\$ 4,400	\$ 7,500	\$ 5,870	\$ 7,500
01 410 181000	EDUCATION INCENTIVE	\$ 10,000	\$ 12,800	\$ 12,800	\$ 12,100	\$ 16,530	\$ 13,000
01 410 182000	LONGEVITY	\$ 116,597	\$ 140,682	\$ 146,122	\$ 129,650	\$ 129,650	\$ 133,134
01 410 182001	LONGEVITY CLERICAL	\$ 332	\$ 184	\$ 196	\$ 208	\$ 208	\$ 250
01 410 183000	OVERTIME/POLICE	\$ 128,466	\$ 125,509	\$ 256,312	\$ 175,000	\$ 371,450	\$ 300,000
01 410 183007	OVERTIME/TASKFORCE	\$ 47,389	\$ 25,720	\$ 5,571	\$ 38,000	\$ 20,060	\$ 30,000
01 410 184000	OFFICER IN CHARGE	\$ 7,675	\$ 16,491	\$ 10,777	\$ 13,000	\$ 15,990	\$ 16,000
01 410 185000	POLICE EXTRA DETIAL	\$ 257,693	\$ 277,351	\$ 292,423	\$ 300,000	\$ 205,670	\$ 300,000
01 410 187000	COURT TIME	\$ 111,451	\$ 81,373	\$ 57,156	\$ 75,000	\$ 85,320	\$ 80,000
01 410 191000	UNIFORM ALLOW/POLICE	\$ 19,800	\$ 36,900	\$ 38,700	\$ 37,800	\$ 49,190	\$ 35,100
01 410 200000	NEW UNIFORMS/POLICE	\$ 11,820	\$ 4,341	\$ 7,210	\$ 17,500	\$ 3,810	\$ 24,000
01 410 200010	PHOTO LAB SUPPLIES	\$ 2,940	\$ 1,672	\$ 1,174	\$ 3,000	\$ 5,730	\$ 3,000
01 410 200011	TRAFFIC SUPPLIES	\$ 6,196	\$ 3,932	\$ 5,075	\$ 6,000	\$ 5,850	\$ 6,500
01 410 200012	DETECTIVE SUPPLIES	\$ 2,999	\$ 3,307	\$ 2,582	\$ 3,200	\$ 4,680	\$ 3,200
01 410 200013	EVIDENCE ROOM	\$ 2,437	\$ 2,956	\$ 760	\$ 3,250	\$ 150	\$ 3,250
01 410 210000	OFFICE SUPPLIES	\$ 11,884	\$ 10,066	\$ 9,361	\$ 13,000	\$ 9,830	\$ 13,650
01 410 231000	VEHICLE FUEL/GASOLINE	\$ 58,404	\$ 40,596	\$ 60,981	\$ 50,000	\$ 64,380	\$ 62,000
01 410 231001	VEHICLE FUEL/GAS FIRE POLICE	\$ 1,014	\$ 493	\$ 962	\$ 1,200	\$ 1,310	\$ 1,200
01 410 238004	UNIFORM REPLACE/POLICE	\$ (296)	\$ -	\$ 155	\$ 1,000	\$ 110	\$ 1,000
01 410 242001	OPER SUPPLY/SPEC PROGRAM	\$ 12,395	\$ 4,650	\$ 14,893	\$ 14,200	\$ 10,890	\$ 15,000
01 410 251000	VEHICLE PARTS	\$ 34,092	\$ 28,653	\$ 26,528	\$ 35,000	\$ 17,720	\$ 30,000
01 410 251001	TIRES	\$ 11,764	\$ 10,746	\$ 11,947	\$ 10,000	\$ 5,290	\$ 10,500
01 410 261000	AMMUNITION	\$ 17,346	\$ 20,753	\$ 26,758	\$ 24,000	\$ 10,560	\$ 25,000
01 410 310000	Professional Services	\$ 1,370	\$ 905	\$ -	\$ 2,500	\$ 6,000	\$ 8,000
01 410 317000	CIVIL SERVICE/MEDICAL	\$ 2,395	\$ 2,400	\$ 35	\$ 4,000	\$ -	\$ 5,000
01 410 317100	CIVIL SERVICE/GENERAL	\$ 5,325	\$ 4,680	\$ 1,360	\$ 10,000	\$ -	\$ 10,000
01 410 319000	K-9 CORPS	\$ 4,941	\$ 3,497	\$ 7,264	\$ 6,000	\$ 5,100	\$ 6,000
01 410 321000	TELEPHONE	\$ 10,305	\$ 10,939	\$ 10,813	\$ 10,000	\$ 9,000	\$ 10,000
01 410 321002	CELLULAR PHONE	\$ 2,382	\$ 1,680	\$ 1,680	\$ 3,000	\$ 1,680	\$ 3,000
01 410 321003	CELL PHONE-SCHOOL GUARDS	\$ 351	\$ 283	\$ -	\$ 400	\$ -	\$ 400
01 410 323000	VOICE GRADE TRANSM SERV	\$ 2,726	\$ 3,729	\$ 613	\$ 3,000	\$ -	\$ 3,000
01 410 325000	POSTAGE	\$ 340	\$ 280	\$ 374	\$ 500	\$ 360	\$ 500
01 410 337000	MILEAGE/PARKING	\$ 3,202	\$ 1,857	\$ 1,466	\$ 2,000	\$ 3,120	\$ 2,500
01 410 354000	WORKERS COMPENSATION	\$ 272,000	\$ 317,188	\$ 308,000	\$ 350,000	\$ 337,120	\$ 350,000
01 410 420000	DUES/MEMBERSHIP	\$ 3,762	\$ 4,446	\$ 4,645	\$ 14,000	\$ 11,900	\$ 22,000
01 410 450002	RADIO EQUIPMENT MAINT	\$ 445	\$ 749	\$ 4,306	\$ 5,000	\$ 4,330	\$ 5,000
01 410 450004	ANIMAL CONTROL	\$ 12,140	\$ 12,045	\$ 11,845	\$ 12,500	\$ 11,160	\$ 13,000
01 410 451000	MAINTENANCE CONTRACTS	\$ 23,809	\$ 22,494	\$ 26,555	\$ 28,000	\$ 33,720	\$ 45,000
01 410 451001	MAINT CONTRACTS/VEHICLE	\$ 4,649	\$ 2,225	\$ 1,771	\$ 17,000	\$ 2,000	\$ 17,000
01 410 451002	INFORMATION SYSTEM MAINT	\$ 67,264	\$ 63,575	\$ 80,120	\$ 90,000	\$ 114,800	\$ 91,000
01 410 460000	MEETINGS & CONFERENCES	\$ 1,171	\$ 863	\$ 1,275	\$ 2,500	\$ 1,740	\$ 2,500
01 410 461000	TRAINING	\$ 18,838	\$ 19,287	\$ 10,130	\$ 25,550	\$ 24,460	\$ 25,000
01 410 461001	TRAINING HOSTED	\$ (1,050)	\$ -	\$ -	\$ 250	\$ 470	\$ 250
01 410 530001	CONTRIB/FIRE POLICE	\$ 39,540	\$ 52,078	\$ 42,065	\$ 44,000	\$ 44,000	\$ 103,585
01 410 530002	CONTRIB/FIRE POLICE UTIL	\$ 5,153	\$ 5,133	\$ 5,176	\$ 5,000	\$ 5,600	\$ 5,000
01 410 740000	VEHICLE PURCHASES Existing	\$ 44,653	\$ 26,335	\$ 52,920	\$ 100,000	\$ 100,000	\$ 100,000
01 410 740001	VEHICLE PURCHASES New	\$ 116,813	\$ 14,589	\$ 169,811	\$ 75,000	\$ 53,870	\$ 75,000
	Subtotal	\$ 6,729,271	\$ 6,768,309	\$ 7,059,266	\$ 7,735,087	\$ 7,825,257	\$ 7,860,611

ACCOUNT #	ACCOUNT DESCRIPTION	2019	2020	2021	2022	2022	2023
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	BUDGET
	Public Safety - Fire						
01 411 122000	SALARY-FIRE MARSHALL	\$ 20,095	\$ 20,703	\$ 29,748	\$ 31,200	\$ 31,200	\$ 68,040
01 411 161000	SOCIAL SECURITY	\$ 1,246	\$ 1,284	\$ 1,844	\$ 1,850	\$ 2,010	\$ 5,239
01 411 161001	MEDICARE	\$ 291	\$ 300	\$ 431	\$ 450	\$ 470	\$ 987
01 411 162000	PA UNEMPLOYMENT COMP	\$ 230	\$ 144	\$ 111	\$ 250	\$ 130	\$ 250
01 411 231000	VEHICLE FUEL/GASOLINE	\$ 768	\$ 534	\$ 680	\$ 1,000	\$ 3,130	\$ 4,500
01 411 232000	VEHICLE FUEL/DIESEL-VFD	\$ 18,704	\$ 10,120	\$ 19,127	\$ 17,000	\$ 20,970	\$ 20,000
01 411 240000	OPERATING SUPPLIES	\$ 734	\$ 863	\$ 628	\$ 2,500	\$ 1,920	\$ 2,500
01 411 242002	OPER SUPPLY/FIRE PREVENT	\$ 668	\$ 1,344	\$ 1,440	\$ 1,000	\$ -	\$ 1,000
01 411 242004	OPER SUPPLY/DEP F.MARSHA	\$ 74	\$ 59	\$ -	\$ 500	\$ -	\$ 500
01 411 251000	VEHICLE MAINT/FM	\$ 696	\$ 389	\$ 547	\$ 800	\$ 100	\$ 800
01 411 321002	CELLULAR PHONE	\$ 152	\$ -	\$ -	\$ -	\$ -	\$ -
01 411 327000	RADIO EQUIPMENT MAINT	\$ -	\$ -	\$ -	\$ 200	\$ -	\$ 200
01 411 327001	RADIO EQUIPT MAINT/VOL FIR	\$ -	\$ -	\$ -	\$ 200	\$ -	\$ 200
01 411 337000	AUTO ALLOWANCE	\$ 540	\$ -	\$ -	\$ -	\$ -	\$ -
01 411 354000	WORKERS COMPENSATION	\$ 51,474	\$ 50,807	\$ 43,820	\$ 55,000	\$ 78,680	\$ 62,000
01 411 363000	HYDRANT SERVICE	\$ 223,342	\$ 224,365	\$ 224,851	\$ 225,000	\$ 200,090	\$ 225,000
01 411 374001	MAINT/EMER GENERATORS	\$ -	\$ -	\$ -	\$ 100	\$ -	\$ 100
01 411 420000	DUES/MEMBERSHIP	\$ 3,736	\$ 775	\$ 910	\$ 1,500	\$ 900	\$ 1,500
01 411 461000	TRAINING	\$ 1,101	\$ -	\$ 150	\$ 3,500	\$ 160	\$ 3,500
01 411 530000	CONTRIBUTION/VOL FIRE DEPT	\$ 575,000	\$ 560,000	\$ 600,000	\$ 640,000	\$ 640,000	\$ 640,000
01 411 530001	REIMBURSEMENT TO RELIEF ASSOCIATION	\$ -	\$ 55,000	\$ 227,029	\$ 55,000	\$ 55,000	\$ 55,000
01 411 530005	CONTRIB/ROSS-WESTVIEW	\$ 62,000	\$ 210,263	\$ 210,263	\$ 210,263	\$ 210,263	\$ 210,263
01 411 530006	VOLUNTEER FIRE RELIEF ACT 205	\$ 190,565	\$ 192,435	\$ -	\$ 180,000	\$ 172,028	\$ 180,000
01 411 750000	CAPITAL PURCHASES	\$ 3,830	\$ -	\$ 20,565	\$ 65,000	\$ 9,831	\$ 65,000
	Subtotal	\$ 1,155,246	\$ 1,329,384	\$ 1,382,144	\$ 1,492,313	\$ 1,426,882	\$ 1,546,579
	SCHOOL CROSSING GUARDS						
01 419 140003	WAGES - SCHOOL CROSSING GUARDS	\$ 189,617	\$ 156,201	\$ 171,654	\$ 193,919	\$ 193,919	\$ 208,507
01 419 157000	STD/LTD/LIFE	\$ 2,240	\$ 2,573	\$ 2,386	\$ 2,400	\$ 1,910	\$ 2,400
01 419 161000	SOCIAL SECURITY	\$ 12,054	\$ 9,684	\$ 10,643	\$ 10,000	\$ 10,660	\$ 11,000
01 419 161001	MEDICARE	\$ 2,819	\$ 2,265	\$ 2,489	\$ 2,200	\$ 2,490	\$ 2,500
01 419 162000	PA UNEMPLOYMENT COMP.	\$ 3,746	\$ 1,965	\$ 1,399	\$ 3,300	\$ 1,690	\$ 3,300
01 419 191002	UNIFORM ALLOW/SCHOOL GUARDS	\$ 4,800	\$ 6,750	\$ 5,625	\$ 6,375	\$ 7,500	\$ 6,750
01 419 238001	UNIFORM REPLACE/SCHOOL GUARDS	\$ 3,724	\$ 2,108	\$ 2,252	\$ 2,500	\$ 1,250	\$ 3,920
01 419 354000	WORKER'S COMP	\$ 14,744	\$ 15,089	\$ 17,000	\$ 15,000	\$ 19,830	\$ 17,000
	Subtotal	\$ 233,744	\$ 196,636	\$ 213,448	\$ 235,694	\$ 239,249	\$ 255,377

ACCOUNT #	ACCOUNT DESCRIPTION	2019	2020	2021	2022	2022	2023
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	BUDGET
<u>BUILDING AND CODES</u>							
01 413 122000	SALARY-BUILDING CODE OFFICIAL	\$ 57,990	\$ 59,717	\$ 61,506	\$ 71,508	\$ 73,330	\$ 73,653
01 413 130004	CODE OFFICER	\$ 20,700	\$ 16,243	\$ 22,881	\$ 70,000	\$ 61,110	\$ 94,000
01 413 140000	WAGES-CLERICAL	\$ 51,145	\$ 101,006	\$ 104,333	\$ 104,678	\$ 130,420	\$ 112,237
01 413 156000	HEALTH/MEIT INSURANCE	\$ 40,388	\$ 57,108	\$ 39,370	\$ 60,000	\$ 44,140	\$ 60,000
01 413 156101	HEALTHCARFE HRA	\$ 4,477	\$ 1,800	\$ 832	\$ 4,000	\$ 1,300	\$ 2,500
01 413 157000	STD/LTD/LIFE	\$ 1,633	\$ 2,437	\$ 2,475	\$ 3,000	\$ 3,280	\$ 3,000
01 413 161000	SOCIAL SECURITY	\$ 8,750	\$ 10,719	\$ 11,596	\$ 18,956	\$ 15,080	\$ 21,552
01 413 161001	MEDICARE	\$ 2,046	\$ 2,507	\$ 2,712	\$ 3,570	\$ 3,540	\$ 4,058
01 413 162000	PA UNEMPLOYMENT COMP	\$ 1,515	\$ 574	\$ 398	\$ 1,000	\$ 530	\$ 1,000
01 413 182001	LONGEVITY CLERICAL	\$ -	\$ -	\$ -	\$ 100	\$ -	\$ 100
01 413 231000	VEHICLE FUEL/GASOLINE	\$ 1,311	\$ 90	\$ 1,047	\$ 2,500	\$ 1,450	\$ 2,000
01 413 231100	VEHICLE MAINTENANCE	\$ 2,271	\$ -	\$ 1,192	\$ 1,000	\$ 430	\$ 1,000
01 413 240000	OPERATING SUPPLIES	\$ 12,440	\$ 6,811	\$ 5,825	\$ -	\$ 20,710	\$ 10,000
01 413 242002	DEMOLITION/BLIGHT PROPERTIES	\$ 34,400	\$ 34,719	\$ 31,783	\$ 110,000	\$ 22,350	\$ 45,000
01 413 242003	VACANT PROPERTY MAINTENANCE	\$ -	\$ -	\$ -	\$ 5,000	\$ -	\$ 5,000
01 413 242006	REFERENCE & CODE BOOKS	\$ 6,141	\$ 995	\$ 7,005	\$ 3,500	\$ 5,000	\$ 3,500
01 413 310000	PROF SERVICES/APPEALS	\$ 10,630	\$ -	\$ 105	\$ 2,500	\$ -	\$ 2,500
01 413 310001	THIRD PARTY FEES (80%)	\$ 165,693	\$ 115,613	\$ 185,708	\$ 100,000	\$ 176,960	\$ 180,000
01 413 321000	TELEPHONE	\$ 333	\$ 403	\$ 420	\$ -	\$ 680	\$ 500
01 413 321002	CELLULAR PHONE	\$ 1,860	\$ 1,860	\$ 1,860	\$ 1,700	\$ 3,050	\$ 1,700
01 413 325000	POSTAGE	\$ 1,143	\$ 541	\$ 587	\$ 1,500	\$ 1,960	\$ 1,500
01 413 342000	PRINTING	\$ 104	\$ -	\$ -	\$ 500	\$ -	\$ 500
01 413 354000	WORKERS COMPENSATION	\$ 900	\$ 920	\$ 1,040	\$ 900	\$ 1,210	\$ 900
01 413 384000	LEASE-MACHINERY&EQUIPMENT	\$ 1,944	\$ 1,680	\$ 1,797	\$ 2,400	\$ 2,400	\$ 2,400
01 413 420000	DUES/MEMBERSHIP	\$ 422	\$ 1,215	\$ 1,047	\$ 1,000	\$ 3,640	\$ 2,500
01 413 451000	MAINTENANCE CONTRACTS	\$ 12,004	\$ 9,472	\$ 24,864	\$ 30,000	\$ 38,650	\$ 40,000
01 413 460000	MEETINGS AND CONFERENCES	\$ 1,383	\$ 62	\$ 1,558	\$ 1,500	\$ 550	\$ 1,500
01 413 750000	CAPITAL PURCHASES	\$ 1,508	\$ 19,900	\$ 10,098	\$ 25,000	\$ 24,000	\$ 25,000
Subtotal		\$ 464,174	\$ 453,203	\$ 527,861	\$ 634,312	\$ 656,480	\$ 706,100
<u>PLANNING & ZONING</u>							
01 414 115000	DIRECTOR OF COMMUNITY DEVELOPMENT	\$ 76,253	\$ 80,246	\$ 82,659	\$ 86,787	\$ 86,787	\$ 89,391
01 414 116000	SALARY - ZHB/PLANNING COMMITTEE	\$ 8,400	\$ 7,950	\$ 8,400	\$ 8,400	\$ 8,130	\$ 8,400
01 414 145001	SECRETARIAL SERVICE/ZHB	\$ 1,600	\$ 2,173	\$ 4,451	\$ 2,600	\$ 2,980	\$ 3,000
01 414 145002	SECRETARIAL SEVICE/PLANNING	\$ 300	\$ 720	\$ 900	\$ 1,000	\$ 1,570	\$ 1,000
01 414 156000	HEALTH/MEIT INSURANCE	\$ 12,236	\$ 13,909	\$ 12,783	\$ 15,000	\$ 12,610	\$ 15,000
01 414 156101	HEALTHCARE HRA	\$ 1,434	\$ 610	\$ 1,223	\$ 2,200	\$ 160	\$ 1,500
01 414 157000	STD;TD;OFE	\$ 514	\$ 597	\$ 554	\$ 650	\$ 550	\$ 650
01 414 161000	SOCIAL SECURITY	\$ 5,252	\$ 5,501	\$ 5,690	\$ 5,800	\$ 6,110	\$ 7,838
01 414 161001	MEDICARE	\$ 1,229	\$ 1,287	\$ 1,331	\$ 1,380	\$ 1,430	\$ 1,418
01 414 162000	PAUC MATCH	\$ 234	\$ 146	\$ 102	\$ 500	\$ 140	\$ 500
01 414 314001	LEGAL SERVICES	\$ 24,128	\$ 17,996	\$ 13,787	\$ 20,000	\$ 20,750	\$ 25,000
01 414 321002	CELL PHONE	\$ -	\$ -	\$ 420	\$ 400	\$ 420	\$ 400
01 414 341000	LEGAL ADVERTISING	\$ 2,738	\$ 3,785	\$ 2,094	\$ 3,000	\$ 2,260	\$ 3,000
01 414 342000	PRINTING	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ 500
01 414 460000	MEETINGS AND CONFERENCES	\$ -	\$ -	\$ 150	\$ 500	\$ -	\$ 500
Subtotal		\$ 134,316	\$ 134,921	\$ 134,544	\$ 148,717	\$ 143,897	\$ 158,096
<u>EMERGENCY MANAGEMENT</u>							
01 415 240000	OPERATING SUPPLIES	\$ 1,083	\$ 863	\$ 2,693	\$ 2,500	\$ 570	\$ 2,500
01 415 321002	CELLULAR PHONE	\$ 849	\$ 1,196	\$ 1,637	\$ 1,600	\$ 1,450	\$ 1,600
01 415 750000	CAPITAL PURCHASES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal		\$ 1,932	\$ 2,059	\$ 4,330	\$ 4,100	\$ 2,020	\$ 4,100

ACCOUNT #	ACCOUNT DESCRIPTION	2019	2020	2021	2022	2022	2023
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	BUDGET
<u>PUBLIC WORKS -GENERAL</u>							
01 430 122000	SALARY-SUPERINTENDENT	\$ 92,112	\$ 97,565	\$ 100,477	\$ 104,738	\$ 120,000	\$ 107,880
01 430 122001	SALARY-ASST SUPERINTENDENT	\$ 166,231	\$ 228,298	\$ 246,143	\$ 240,000	\$ 241,850	\$ 247,200
01 430 140000	WAGES-CLERICAL	\$ 49,629	\$ 50,651	\$ 52,166	\$ 53,788	\$ 53,788	\$ 55,401
01 430 140001	WAGES-ROAD CREW	\$ 1,667,184	\$ 1,682,560	\$ 1,698,875	\$ 1,802,500	\$ 1,731,730	\$ 1,856,575
01 430 140006	WAGES-SUMMER	\$ 41,072	\$ -	\$ 13,906	\$ 50,000	\$ 15,080	\$ 25,000
01 430 156000	HEALTH/MEIT INSURANCE	\$ 515,605	\$ 604,502	\$ 535,545	\$ 525,000	\$ 511,170	\$ 535,000
01 430 156100	HEALTHCARE BUY-BACK	\$ 4,978	\$ 5,087	\$ 7,250	\$ 9,000	\$ 9,640	\$ 6,136
01 430 156101	HEALTHCARE HRA	\$ 32,631	\$ 34,276	\$ 32,105	\$ 38,000	\$ 34,410	\$ 38,000
01 430 157000	STD/LTD/LIFE	\$ 27,033	\$ 30,952	\$ 26,620	\$ 30,000	\$ 23,380	\$ 30,000
01 430 161000	SOCIAL SECURITY	\$ 128,975	\$ 130,757	\$ 136,223	\$ 135,000	\$ 141,160	\$ 176,488
01 430 161001	MEDICARE	\$ 30,163	\$ 30,580	\$ 31,858	\$ 30,000	\$ 33,010	\$ 33,235
01 430 162000	PA UNEMPLOYMENT COMP	\$ 8,641	\$ 5,038	\$ 3,439	\$ 8,500	\$ 4,410	\$ 6,500
01 430 182000	LONGEVITY	\$ 4,277	\$ 4,347	\$ 4,665	\$ 5,500	\$ 640	\$ 5,500
01 430 182001	LONGEVITY CLERICAL	\$ 424	\$ 436	\$ 448	\$ 500	\$ -	\$ 500
01 430 183000	OVERTIME/ROAD CREW	\$ 77,773	\$ 66,092	\$ 96,733	\$ 100,000	\$ 122,690	\$ 115,000
01 430 188000	MEAL MONEY	\$ 3,111	\$ 2,278	\$ 3,256	\$ 4,250	\$ 2,880	\$ 4,250
01 430 210000	OFFICE SUPPLIES	\$ 6,358	\$ 4,246	\$ 2,710	\$ 3,000	\$ 1,550	\$ 3,000
01 430 236000	HOUSEHOLD SUPPLIES	\$ 3,941	\$ 3,057	\$ 4,210	\$ 4,000	\$ 4,350	\$ 4,000
01 430 236001	SAFETY EQUIPMENT/FIRST AID	\$ 9,883	\$ 7,515	\$ 9,201	\$ 8,000	\$ 7,240	\$ 8,000
01 430 238000	UNIFORM RENTAL	\$ 13,855	\$ 13,538	\$ 12,707	\$ 10,000	\$ 10,530	\$ 10,000
01 430 250000	REPAIR & MAINT SUPPLIES	\$ 28,288	\$ 23,836	\$ 23,714	\$ 18,500	\$ 23,120	\$ 20,000
01 430 260000	SMALL TOOLS	\$ 578	\$ 577	\$ 6,253	\$ 4,050	\$ 6,880	\$ 5,000
01 430 321000	TELEPHONE	\$ 245	\$ -	\$ -	\$ 500	\$ -	\$ 500
01 430 321002	CELLULAR PHONE	\$ 5,853	\$ 5,250	\$ 5,099	\$ 5,000	\$ 5,840	\$ 5,400
01 430 321003	ANSWERING SERVICE CALLS	\$ 1,210	\$ 1,056	\$ 1,184	\$ 1,500	\$ 1,160	\$ 1,500
01 430 327000	RADIO EQUIPMENT MAINT	\$ 115	\$ 200	\$ 1,620	\$ 2,500	\$ 780	\$ 2,500
01 430 354000	WORKERS COMPENSATION	\$ 127,935	\$ 136,534	\$ 150,795	\$ 150,000	\$ 173,830	\$ 165,000
01 430 361000	ELECTRICITY	\$ 19,437	\$ 19,621	\$ 19,740	\$ 21,000	\$ 28,420	\$ 25,000
01 430 362000	GAS/HEATING	\$ 27,212	\$ 23,931	\$ 22,936	\$ 30,000	\$ 27,400	\$ 30,000
01 430 366000	WATER	\$ 6,759	\$ 6,691	\$ 7,126	\$ 5,500	\$ 4,820	\$ 5,500
01 430 370000	REPAIR/MAINT SERVICES	\$ 13,600	\$ 29,925	\$ 24,824	\$ 21,000	\$ 30,880	\$ 25,500
01 430 384000	EQUIPMENT RENTAL	\$ 22,044	\$ 974	\$ 20,606	\$ 15,000	\$ 2,000	\$ 10,000
01 430 450000	CONTRACTED SERVICES	\$ 6,234	\$ 3,450	\$ 20,242	\$ 25,000	\$ 1,760	\$ 7,500
01 430 450006	PA ONE CALL SYSTEM	\$ 3,588	\$ 3,549	\$ 2,850	\$ 3,300	\$ 1,350	\$ 3,300
01 430 451000	MAINTENANCE CONTRACTS	\$ 12,703	\$ 7,152	\$ 11,736	\$ 7,000	\$ 8,320	\$ 10,000
01 430 460000	MEETINGS AND CONFERENCES	\$ 1,665	\$ 163	\$ 701	\$ 2,500	\$ 3,780	\$ 3,000
01 430 740000	CAPITAL PURCH - EXISTING	\$ 227,479	\$ 244,038	\$ 286,773	\$ 260,000	\$ 415,790	\$ 225,000
01 430 750000	CAPITAL PURCH - NEW LEASES	\$ 178,896	\$ 602,511	\$ 104,293	\$ 350,000	\$ 145,980	\$ 284,000
Subtotal		\$ 3,567,719	\$ 4,111,235	\$ 3,729,026	\$ 4,084,126	\$ 3,951,618	\$ 4,096,366
<u>PUBLIC WORKS - ROAD MAINT</u>							
01 431 250000	REPAIR & MAINT SUPPLIES	\$ 5,017	\$ 3,457	\$ 2,514	\$ 4,500	\$ 4,840	\$ 4,500
01 431 252000	ASPHALT	\$ 45,053	\$ 56,157	\$ 74,700	\$ 50,000	\$ 76,670	\$ 65,000
01 431 252001	COLD PATCH	\$ 2,300	\$ 3,035	\$ 398	\$ 4,000	\$ 260	\$ 4,000
Subtotal		\$ 52,369	\$ 62,649	\$ 77,612	\$ 58,500	\$ 81,770	\$ 73,500
<u>PUBLIC WORKS-SNOW REMOVAL</u>							
01 432 245000	SALT & CINDERS	\$ 451,111	\$ 453,607	\$ 438,219	\$ 425,000	\$ 831,070	\$ 525,000
01 432 246000	CALCIUM	\$ 866	\$ 938	\$ 1,462	\$ 2,500	\$ 1,700	\$ 2,500
Subtotal		\$ 451,976	\$ 454,545	\$ 439,681	\$ 427,500	\$ 832,770	\$ 527,500

ACCOUNT #	ACCOUNT DESCRIPTION	2019	2020	2021	2022	2022	2023
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	BUDGET
<u>PUBLIC WORKS - TRAFFIC CONTROL</u>							
01 433 250000	POST - HARDWARE - MISC	\$ 1,637	\$ 4,837	\$ 4,236	\$ 3,750	\$ 3,390	\$ 3,750
01 433 250001	POST/RAILS/HARDWARE/MISC	\$ 16,461	\$ 6,860	\$ 13,880	\$ 15,000	\$ 14,940	\$ 15,000
01 433 263000	PAINT	\$ 1,528	\$ -	\$ 1,616	\$ 6,000	\$ 12,400	\$ 6,000
01 433 266000	SIGN MATERIALS	\$ 16,517	\$ 11,391	\$ 6,711	\$ 10,000	\$ 15,950	\$ 12,500
01 433 450000	CONTRACTED SERVICES	\$ -	\$ -	\$ 75	\$ 1,000	\$ -	\$ 1,000
01 433 450001	TRAFFIC SIGNAL MAINTENANCE	\$ 22,478	\$ 16,863	\$ 21,868	\$ 25,000	\$ 40,610	\$ 32,500
01 433 450003	TRAFFIC SIGNAL OPERATION	\$ 24,502	\$ 26,359	\$ 29,942	\$ 25,000	\$ 38,880	\$ 35,000
01 433 750000	CAPITAL PURCHASES	\$ -	\$ -	\$ -	\$ 2,000	\$ -	\$ 2,000
	Subtotal	\$ 83,123	\$ 66,309	\$ 78,328	\$ 87,750	\$ 126,170	\$ 107,750
<u>PUBLIC WORKS - STREET LIGHTING</u>							
01 434 361000	ELECTRICITY	\$ 241,866	\$ 245,773	\$ 266,253	\$ 270,000	\$ 258,400	\$ 270,000
01 434 374000	REPAIR/MAINT/EQUIPT	\$ 1,179	\$ -	\$ 1,962	\$ 75,000	\$ -	\$ 75,000
	Subtotal	\$ 243,044	\$ 245,773	\$ 268,215	\$ 345,000	\$ 258,400	\$ 345,000
<u>PUBLIC WORKS - STORM SEWERS</u>							
01 436 250000	REPAIR & MAINTENANCE SUPPLIES	\$ 77,518	\$ 36,985	\$ 55,970	\$ 75,000	\$ 37,970	\$ 75,000
01 436 250001	CULVERTS	\$ 11,061	\$ 16,555	\$ 8,897	\$ 10,000	\$ 21,450	\$ 10,000
01 436 264000	CASTINGS	\$ 10,665	\$ 19,573	\$ 13,425	\$ 15,000	\$ 22,880	\$ 15,000
01 436 265000	PIPE	\$ 11,199	\$ 11,161	\$ 3,777	\$ 12,500	\$ 26,280	\$ 25,000
01 436 384000	EQUIPMENT RENTAL	\$ 5,235	\$ (4,925)	\$ -	\$ 5,000	\$ -	\$ 5,000
01 436 420000	PINE CREEK TMDL ANNUAL CONTRIB.	\$ -	\$ -	\$ -	\$ 5,000	\$ -	\$ 5,000
01 436 750000	CAPITAL PURCHASES	\$ 257,081	\$ 92	\$ -	\$ 250,000	\$ -	\$ 100,000
	Subtotal	\$ 372,759	\$ 79,440	\$ 82,068	\$ 372,500	\$ 108,580	\$ 235,000
<u>PUBLIC WORKS - VEHICLE REPAIRS</u>							
01 437 231000	VEHICLE FUEL/GASOLINE	\$ 46,895	\$ 35,361	\$ 42,540	\$ 40,000	\$ 97,970	\$ 75,000
01 437 232000	VEHICLE FUEL/DIESEL	\$ 115,650	\$ 77,419	\$ 111,950	\$ 90,000	\$ 159,040	\$ 150,000
01 437 234000	OIL	\$ 2,116	\$ 1,690	\$ 2,288	\$ 4,000	\$ 7,000	\$ 4,000
01 437 235000	LUBRICANTS	\$ 1,866	\$ 5,234	\$ 2,395	\$ 2,500	\$ 930	\$ 2,500
01 437 250000	REPAIR & MAINT SUPPLIES	\$ 51,103	\$ 26,298	\$ 27,476	\$ 32,000	\$ 17,490	\$ 30,000
01 437 251000	VEHICLE PARTS	\$ 90,922	\$ 95,291	\$ 92,939	\$ 75,000	\$ 80,990	\$ 75,000
01 437 251001	TIRES	\$ 33,249	\$ 19,612	\$ 18,247	\$ 20,000	\$ 12,130	\$ 20,000
01 437 251002	SNOW EQUIPMENT PARTS	\$ 4,538	\$ 102	\$ 14,950	\$ 7,500	\$ 9,510	\$ 7,500
01 437 374000	REPAIR/MAIN/EQUIPMENT	\$ 27,295	\$ 39,223	\$ 62,471	\$ 55,000	\$ 58,000	\$ 55,000
	Subtotal	\$ 373,634	\$ 300,228	\$ 375,256	\$ 326,000	\$ 443,060	\$ 419,000

ACCOUNT #	ACCOUNT DESCRIPTION	2019	2020	2021	2022	2022	2023
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	BUDGET
PARKS & RECREATION							
01 451 122000	SALARY-PARKS & REC DIRECTOR	\$ 62,525	\$ 65,645	\$ 67,621	\$ 70,995	\$ 70,995	\$ 73,125
01 451 130002	WAGES - OUTDOOR REC ASSISTANT	\$ -	\$ -	\$ -	\$ 50,000	\$ 35,560	\$ 50,000
01 451 130004	WAGES-COMM. CTR. COORDINATOR	\$ 20,665	\$ 35,006	\$ 37,031	\$ 37,510	\$ 37,510	\$ 38,635
01 451 140002	WAGES-RECREATION SPECIALIST	\$ 38,619	\$ 41,205	\$ 42,432	\$ 44,139	\$ 44,139	\$ 45,463
01 451 140005	WAGES-REC & ECP ATTENDANTS	\$ 10,057	\$ 3,086	\$ 7,547	\$ 10,000	\$ 12,250	\$ 10,000
01 451 140006	WAGES-FACILITY ATTENDANTS	\$ 19,682	\$ 7,567	\$ 4,794	\$ -	\$ 7,840	\$ 25,000
01 451 146000	INSTRUCTORS	\$ 27,009	\$ 12,096	\$ 7,477	\$ 10,000	\$ 18,950	\$ 20,000
01 451 156000	HEALTH/MEIT INSURANCE	\$ 16,805	\$ 38,227	\$ 35,110	\$ 45,000	\$ 37,980	\$ 45,000
01 451 156101	HEALTHCARE HRA	\$ 1,937	\$ 1,685	\$ 4,522	\$ 6,000	\$ 4,310	\$ 6,000
01 451 157000	STD/LTD/LIFE	\$ 1,115	\$ 1,789	\$ 1,661	\$ 2,400	\$ 1,910	\$ 2,400
01 451 161000	SOCIAL SECURITY	\$ 9,839	\$ 9,559	\$ 9,883	\$ 11,250	\$ 13,030	\$ 20,730
01 451 161001	MEDICARE	\$ 2,301	\$ 2,236	\$ 2,311	\$ 3,100	\$ 3,050	\$ 3,904
01 451 162000	PA UNEMPLOYMENT COMP	\$ 1,703	\$ 615	\$ 407	\$ 1,400	\$ 860	\$ 1,400
01 451 210000	OFFICE SUPPLIES	\$ 2,219	\$ 996	\$ 2,627	\$ 3,000	\$ 8,380	\$ 4,500
01 451 210100	PROGRAM SUPPLIES	\$ 7,724	\$ 8,513	\$ 4,704	\$ 5,000	\$ 8,600	\$ 7,500
01 451 231000	VEHICLE FUEL/GASOLINE	\$ 925	\$ 500	\$ 201	\$ 500	\$ -	\$ 500
01 451 240000	COMPLEMENTARY SUPPLIES	\$ 1,370	\$ 1,440	\$ 1,243	\$ 2,000	\$ 1,260	\$ 2,000
01 451 247001	COMMUNITY EVENTS	\$ 4,294	\$ 2,261	\$ 3,987	\$ 4,000	\$ 2,410	\$ 4,000
01 451 247002	COMMUNITY DAY	\$ 36,143	\$ -	\$ 14,340	\$ 32,000	\$ 32,000	\$ 25,000
01 451 247003	COMMUNITY DAY - FIREWORKS	\$ -	\$ -	\$ 5,000	\$ -	\$ 7,000	\$ -
01 451 247006	4th JULY PARADE - PERRYVILLE	\$ 5,931	\$ -	\$ -	\$ -	\$ 550	\$ 500
01 451 247007	4TH JULY PARADE - FIREWORKS	\$ 7,500	\$ -	\$ 5,000	\$ 7,500	\$ 7,000	\$ 10,000
01 451 321002	CELLULAR PHONE	\$ 883	\$ 772	\$ 420	\$ 1,000	\$ 580	\$ 1,000
01 451 337000	AUTO ALLOWANCE	\$ 555	\$ 530	\$ 1,160	\$ 1,000	\$ 180	\$ 1,000
01 451 354000	WORKERS COMPENSATION	\$ 10,880	\$ 11,260	\$ 12,000	\$ 11,000	\$ 12,630	\$ 11,000
01 451 420000	DUES/MEMBERSHIP	\$ 274	\$ 175	\$ 300	\$ 600	\$ 430	\$ 600
01 451 510001	ATHLETIC ADVISORY BOARD	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ 500
01 451 750000	CAPITAL PURCHASES	\$ -	\$ -	\$ 12,610	\$ 85,000	\$ 300,000	\$ 11,000
Subtotal		\$ 315,546	\$ 252,729	\$ 289,180	\$ 451,894	\$ 677,244	\$ 427,757
RECREATION PROGRAMMING							
01 453 140007	WAGES-SUMMER REC	\$ 78,515	\$ -	\$ 19,617	\$ 80,000	\$ 58,080	\$ 75,000
01 453 146000	INSTRUCTORS	\$ -	\$ -	\$ -	\$ 1,000	\$ 980	\$ 1,000
01 453 161000	SOCIAL SECURITY	\$ 4,688	\$ -	\$ 1,216	\$ 4,700	\$ 3,640	\$ 4,250
01 453 161001	MEDICARE	\$ 1,096	\$ -	\$ 284	\$ 1,100	\$ 850	\$ 1,100
01 453 162000	PA UNEMPLOYMENT COMP	\$ 1,739	\$ -	\$ 196	\$ 2,000	\$ 590	\$ 2,000
01 453 240000	OPERATING SUPPLIES/SUMMER	\$ 7,733	\$ 280	\$ 268	\$ 8,000	\$ 1,930	\$ 8,000
01 453 247000	BVELLVUE POOL CO-OP	\$ 7,460	\$ -	\$ -	\$ 10,000	\$ 7,890	\$ 10,000
01 453 250000	REPAIR & MAINT SUPPLIES	\$ -	\$ 175	\$ -	\$ 500	\$ 190	\$ 500
01 453 310000	PROFESSIONAL SERVICES	\$ 470	\$ 50	\$ -	\$ 2,000	\$ -	\$ 1,000
01 453 325000	POSTAGE	\$ 218	\$ 230	\$ 1,043	\$ 4,000	\$ 5,630	\$ 4,500
01 453 341001	NEWSLETTER/ADVERTISING	\$ 21,735	\$ 100	\$ 104	\$ 500	\$ 1,700	\$ 500
01 453 342000	PRINTING	\$ 4,091	\$ 4,255	\$ 4,547	\$ 4,500	\$ 6,510	\$ 6,000
01 453 354000	WORKERS COMPENSATION	\$ 5,061	\$ 5,302	\$ 5,840	\$ 5,000	\$ 6,630	\$ 5,000
01 453 384000	EQUIPMENT RENTAL	\$ 464	\$ 521	\$ 507	\$ 500	\$ 610	\$ 500
01 453 420000	DUES/MEMBERSHIP	\$ 515	\$ 136	\$ 375	\$ 200	\$ 230	\$ 200
01 453 460000	MEETINGS AND CONFERENCES	\$ 2,636	\$ 329	\$ 1,176	\$ 3,000	\$ 1,990	\$ 4,000
01 453 461000	TRAINING	\$ 328	\$ 1,037	\$ 1,882	\$ 2,000	\$ 30	\$ 2,000
01 453 462000	OUTDOOR RECREATION	\$ 5,232	\$ 8,760	\$ 515	\$ 20,000	\$ 5,890	\$ 25,000
01 453 510000	FIELD TRIPS/SUMMER	\$ 12,424	\$ -	\$ 519	\$ 5,000	\$ 1,930	\$ 5,000
Subtotal		\$ 154,404	\$ 21,176	\$ 38,090	\$ 154,000	\$ 105,300	\$ 155,550

ACCOUNT #	ACCOUNT DESCRIPTION	2019	2020	2021	2022	2022	2023
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	BUDGET
<u>PARKS - OTHER MAINTENANCE</u>							
01 454 250000	REPAIR & MAINT SUPPLIES	\$ 40,101	\$ 33,156	\$ 34,112	\$ 36,000	\$ 51,200	\$ 45,000
01 454 250002	PERRYVILLE BUSINESS DISTRICT	\$ 2,206	\$ 1,915	\$ 152	\$ 2,500	\$ -	\$ 2,500
01 454 250010	WEED CONTROL	\$ -	\$ 1,425	\$ 746	\$ 1,000	\$ -	\$ 1,000
01 454 250015	FIELD MAINTENANCE	\$ 4,338	\$ 1,118	\$ 3,451	\$ 2,500	\$ 2,640	\$ 2,500
01 454 310000	PROFESSIONAL SERVICES	\$ 15,169	\$ 21,807	\$ 27,663	\$ 25,000	\$ 45,460	\$ 35,000
01 454 321000	TELEPHONE	\$ 222	\$ 280	\$ 746	\$ 400	\$ 970	\$ 400
01 454 361000	ELECTRICITY	\$ 3,883	\$ 3,844	\$ 4,625	\$ 3,500	\$ 6,140	\$ 4,500
01 454 362000	GAS/HEATING	\$ 880	\$ 914	\$ 749	\$ 850	\$ 1,100	\$ 850
01 454 366000	WATER	\$ 2,195	\$ 4,193	\$ 4,984	\$ 3,500	\$ 3,970	\$ 3,500
01 454 370000	REPAIR/MAINT/BUILDING	\$ 5,002	\$ 13,914	\$ 15,323	\$ 18,000	\$ 13,950	\$ 18,000
01 454 371000	LANDSCAPING	\$ 7,536	\$ 589	\$ 768	\$ 5,000	\$ 4,400	\$ 5,000
01 454 372000	LANDSCAPING CONTRACTS	\$ 8,520	\$ 3,150	\$ 6,391	\$ 10,000	\$ 3,800	\$ 7,500
01 454 374000	REPAIR/MAINTENANCE/EQUIPMENT	\$ 12,355	\$ 5,346	\$ 31,071	\$ 20,000	\$ 16,010	\$ 20,000
01 454 440000	SANITATION SERVICES	\$ 17,360	\$ 8,389	\$ 18,485	\$ 14,000	\$ 24,520	\$ 20,000
01 454 450000	CONTRACTED SERVICES	\$ 11,071	\$ 16,663	\$ 19,630	\$ 15,000	\$ 4,390	\$ 15,000
01 454 470000	ROSS WALK BIKE	\$ 837	\$ -	\$ -	\$ 5,000	\$ -	\$ 5,000
	Subtotal	\$ 131,676	\$ 116,703	\$ 168,896	\$ 162,250	\$ 178,550	\$ 185,750
<u>LIBRARY</u>							
01 456 530000	LIBRARY CONTRIBUTION	\$ 505,628	\$ 528,604	\$ 512,687	\$ 512,687	\$ 512,687	\$ 511,987
	Subtotal	\$ 505,628	\$ 528,604	\$ 512,687	\$ 512,687	\$ 512,687	\$ 511,987
<u>SENIOR PROGRAMS</u>							
01 458 450005	SENIOR CITIZEN BUS	\$ 45,000	\$ 45,000	\$ 45,000	\$ 60,000	\$ 60,000	\$ 60,000
	Subtotal	\$ 45,000	\$ 45,000	\$ 45,000	\$ 60,000	\$ 60,000	\$ 60,000
<u>DEBT SERVICE</u>							
01 472 500000	GENERAL OBLIGATION BOND PRINCIPAL	\$ 544,289	\$ 465,000	\$ 85,000	\$ 480,000	\$ 480,000	\$ 495,000
01 472 500001	GENERAL OBLIGATION BOND INTEREST	\$ 111,714	\$ 180,676	\$ 178,599	\$ 176,900	\$ 180,677	\$ 162,500
	Subtotal	\$ 656,003	\$ 645,676	\$ 263,599	\$ 656,900	\$ 660,677	\$ 657,500
<u>SERVICE FEES</u>							
01 475 200000	BOND ISSUANCE COST	\$ -	\$ -	\$ 590	\$ -	\$ 790	\$ 600
01 475 475000	BANKING FEES/SERVICE CHARGES	\$ 1,291	\$ 1,349	\$ 312	\$ 1,000	\$ 100	\$ 1,000
	Subtotal	\$ 1,291	\$ 1,349	\$ 902	\$ 1,000	\$ 890	\$ 1,600
<u>REFUSE/RECYCLING</u>							
01 426 450000	CONTRACTED SERVICES-RECYCLING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01 427 244000	COMMUNITY CLEANUP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01 427 450000	CONTRACTED SERVICES-SOLID	\$ 8,700	\$ 27,189	\$ 14,719	\$ 12,500	\$ 1,960	\$ 5,000
	Subtotal	\$ 8,700	\$ 27,189	\$ 14,719	\$ 12,500	\$ 1,960	\$ 5,000

ACCOUNT #	ACCOUNT DESCRIPTION	2019	2020	2021	2022	2022	2023
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	BUDGET
<u>PENSION OBLIGATIONS</u>							
01 483 483100	POLICE PENSION CONTRIBUTIONS	\$ 857,762	\$ 902,951	\$ 1,090,205	\$ 1,016,713	\$ 1,016,713	\$ 984,700
01 483 483300	NON-UNIFORM PENSION CONTRIBUTIONS	\$ 158,915	\$ 148,630	\$ 164,392	\$ 40,274	\$ 40,274	\$ 34,188
01 483 500000	TOWNSHIP 401A CONTRIBUTION	\$ 42,765	\$ 66,341	\$ 73,456	\$ 83,902	\$ 112,900	\$ 130,368
01 483 500001	401A ANNUAL PLAN FEE	\$ 1,000	\$ 1,000	\$ 750	\$ 1,000	\$ 1,000	\$ 1,000
	Subtotal	\$ 1,060,442	\$ 1,118,922	\$ 1,328,803	\$ 1,141,889	\$ 1,170,887	\$ 1,150,256
<u>HEALTH BENEFITS - RETIRED</u>							
01 487 160000	RETIRED EMPLOYEES	\$ 14,226	\$ 35,241	\$ 14,865	\$ 25,000	\$ 20,270	\$ 25,000
	Subtotal	\$ 14,226	\$ 35,241	\$ 14,865	\$ 25,000	\$ 20,270	\$ 25,000
<u>INSURANCE</u>							
01 488 351000	PROPERTY/CASUALTY	\$ 54,292	\$ 62,500	\$ 57,097	\$ 65,000	\$ 65,000	\$ 65,000
01 488 352000	PUBLIC OFFICIALS	\$ 19,050	\$ 13,948	\$ 15,139	\$ 14,000	\$ 14,000	\$ 14,000
01 488 352100	LAW ENFORCEMENT INS.	\$ 36,500	\$ 34,562	\$ 35,898	\$ 36,000	\$ 36,000	\$ 40,000
01 488 352200	EMPLOYMENT PRACTICES	\$ 7,000	\$ -	\$ 9,000	\$ 8,000	\$ 8,000	\$ 10,000
01 488 352300	AUTO INSURANCE	\$ 63,297	\$ 55,815	\$ 57,133	\$ 62,500	\$ 62,500	\$ 68,000
01 488 352400	CYBER LIABILITY INSURANCE	\$ 7,359	\$ 5,966	\$ 5,849	\$ 15,000	\$ 15,000	\$ 20,000
	Subtotal	\$ 187,498	\$ 172,791	\$ 180,116	\$ 200,500	\$ 200,500	\$ 217,000
<u>INTERGOVERNMENTAL</u>							
01 489 489000	MISCELLANEOUS EXPENSE	\$ -	\$ -	\$ 85,000	\$ -	\$ -	\$ -
01 489 489420	NHCOG MEMBERSHIP DUES	\$ 19,900	\$ 6,966	\$ 10,308	\$ 10,000	\$ 13,260	\$ 10,000
01 489 489421	CONNECT MEMBERSHIP	\$ 2,485	\$ 2,485	\$ 2,586	\$ 2,500	\$ -	\$ 2,500
01 489 489423	ANTTC DUES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01 489 489422	NPDES STORMWATER PERMIT	\$ 2,500.00	\$ 500	\$ 1,000	\$ 1,000	\$ 670	\$ 1,000
	Subtotal	\$ 24,885	\$ 9,951	\$ 98,894	\$ 13,500	\$ 13,930	\$ 13,500
<u>REAL ESTATE TAX REASSESSMENT REFUNDS</u>							
01 491 491430	REFUND OF REAL ESTATE TAXES	\$ 21,033	\$ 8,858	\$ 30,075	\$ 15,000	\$ 13,420	\$ 15,000
01 491 491500	NORTHWAY TIF RE REIMBURSEMENT	\$ 82,046	\$ 82,046	\$ 82,046	\$ 85,000	\$ 82,050	\$ 85,000
	Subtotal	\$ 103,079	\$ 90,905	\$ 112,121	\$ 100,000	\$ 95,470	\$ 100,000
<u>INTERFUND TRANSFER</u>							
01 495 000018	TRANSFER TO CAPITAL FUND	\$ 2,930,000	\$ 1,800,000	\$ 2,800,000	\$ 2,800,000	\$ 2,800,000	\$ 3,000,000
01 495 500001	TRANSFER TO FIELD IMPROVEMENT FUND	\$ 315,000	\$ -	\$ -	\$ -	\$ -	\$ -
01 495 500002	TRANSFER TO SIDEWALK PROJECT FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Subtotal	\$ 3,245,000	\$ 1,800,000	\$ 2,800,000	\$ 2,800,000	\$ 2,800,000	\$ 3,000,000
	TOTAL EXPENSES	\$ 21,914,766	\$ 20,635,254	\$ 22,001,910	\$ 23,946,131	\$ 24,303,756	\$ 24,802,810

2023 SANITARY SEWAGE FUND

ACCOUNT	ACCOUNT DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
REVENUES							
<u>INTEREST</u>							
08 341 341100	INTEREST EARNED	\$ 38,211	\$ 19,064	\$ 8,385	\$ 9,000	\$ 10,620	\$ 10,000
	Subtotal	\$ 38,211	\$ 19,064	\$ 8,385	\$ 9,000	\$ 10,620	\$ 10,000
<u>SEWER FEES</u>							
08 364 364100	SEWER CHARGE-CURRENT	\$ 9,979,046	\$ 11,613,493	\$ 10,530,397	\$ 11,199,000	\$ 10,310,260	\$ 11,787,000
08 364 364105	SEWER CHARGE-DELINQUENT	\$ 160,983	\$ 143,622	\$ 90,296	\$ 100,000	\$ 91,050	\$ 100,000
08 364 364110	SEWER CHARGE-CONNECTIONS	\$ 13,725	\$ 19,455	\$ 8,295	\$ 15,000	\$ 4,540	\$ 15,000
08 364 364120	SEWER CONNECTIONS RENTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Subtotal	\$ 10,153,754	\$ 11,776,571	\$ 10,628,987	\$ 11,314,000	\$ 10,405,850	\$ 11,902,000
<u>OTHER REVENUE</u>							
08 380 380389	ALCOSAN GROW GRANT	\$ -	\$ -	\$ -	\$ 248,500	\$ 195,240	\$ 58,000
08 279 300000	FUND BALANCE	\$ -	\$ -	\$ -	\$ 724,000	\$ 1,142,513	\$ 425,000
	Subtotal	\$ -	\$ -	\$ -	\$ 972,500	\$ 1,337,753	\$ 483,000
	TOTAL REVENUES	\$ 10,191,965	\$ 11,795,635	\$ 10,637,372	\$ 12,295,500	\$ 11,754,223	\$ 12,395,000
EXPENDITURES							
<u>FINANCIAL ADMINISTRATION</u>							
08 402 316000	COMMISSION/JORDAN TAX	\$ 91,817	\$ 156,294	\$ 112,838	\$ 100,000	\$ 4,430	\$ 100,000
08 402 450000	CONTRACTED SVCS/BILLING	\$ 8,203	\$ 28,020	\$ 49,929	\$ 15,000	\$ 144,270	\$ 50,000
08 402 460000	MEETINGS & CONFERENCES	\$ 150	\$ -	\$ -	\$ 500	\$ -	\$ 500
	Subtotal	\$ 100,170	\$ 184,314	\$ 162,767	\$ 115,500	\$ 148,700	\$ 150,500
<u>SEWER TREATMENT COSTS</u>							
08 429 250000	REPAIR & MAINT SUPPLIES	\$ 41,465	\$ 32,285	\$ 53,644	\$ 50,000	\$ 289,510	\$ 50,000
08 429 310000	PROFESSIONAL SVCS	\$ 14,718	\$ 269,594	\$ 747,660	\$ 75,000	\$ 364,660	\$ 75,000
08 429 310002	PROFESSIONAL SVCS-GIS	\$ 23,579	\$ 59,252	\$ 139,587	\$ 75,000	\$ 203,190	\$ 75,000
08 429 364000	ALCOSAN CHARGES	\$ 6,790,959	\$ 7,017,200	\$ 7,301,592	\$ 7,900,000	\$ 7,812,703	\$ 8,453,000
08 429 364001	GIRTYS RUN SEWER AUTH	\$ 1,163,641	\$ 1,399,913	\$ 1,476,440	\$ 1,555,000	\$ 1,234,650	\$ 1,500,000
08 429 364002	LOWRIES RUN SEWER SUTH	\$ 7,513	\$ 4,496	\$ -	\$ 15,000	\$ -	\$ 15,000
08 429 384000	EQUIPMENT RENTAL	\$ -	\$ -	\$ -	\$ 5,000	\$ -	\$ 1,500
08 429 750000	CAPITAL PURCHASES	\$ 540,674	\$ 112,988	\$ -	\$ 410,000	\$ 400,050	\$ 50,000
	Subtotal	\$ 8,582,549	\$ 8,895,727	\$ 9,718,923	\$ 10,085,000	\$ 10,304,763	\$ 10,219,500
<u>CONSENT ORDER WORK</u>							
08 430 310000	ENGINEERING	\$ 49,146	\$ 131,465	\$ 150,919	\$ 125,000	\$ 43,620	\$ 125,000
08 430 311000	INSPECTION	\$ 6,811	\$ 11,813	\$ 28,722	\$ 60,000	\$ 11,620	\$ 60,000
08 430 370000	DEFICIENCY CORRECTIONS	\$ 771,248	\$ 803,579	\$ 916,839	\$ 930,000	\$ 465,970	\$ 930,000
08 430 371000	EMERGENCY REPAIRS	\$ 20,100	\$ -	\$ -	\$ 30,000	\$ -	\$ 30,000
08 430 450000	CONTRACTED SVCS - CCTV	\$ 118,633	\$ 82,584	\$ 3,308	\$ 100,000	\$ 29,550	\$ 80,000
08 430 451000	FLOW REDUCTION CAPITAL PROJECTS	\$ 27,053	\$ 1,454	\$ -	\$ 50,000	\$ -	\$ 25,000
08 430 451100	SHALER-PINE CREEK	\$ 14,022	\$ -	\$ -	\$ 50,000	\$ -	\$ 25,000
	Subtotal	\$ 1,007,013	\$ 1,030,895	\$ 1,099,788	\$ 1,345,000	\$ 550,760	\$ 1,275,000
<u>INTERFUND TRANSFER</u>							
08 495 100000	TRANSFER TO GENERAL FUND	\$ 550,000	\$ 600,000	\$ 650,000	\$ 750,000	\$ 750,000	\$ 750,000
	Subtotal	\$ 550,000	\$ 600,000	\$ 650,000	\$ 750,000	\$ 750,000	\$ 750,000
	TOTAL EXPENDITURES	\$ 10,239,732	\$ 10,710,936	\$ 11,631,478	\$ 12,295,500	\$ 11,754,223	\$ 12,395,000
	EXCESS OR (DEFICIT)	\$ (47,767)	\$ 1,084,699	\$ (994,106)	\$ -	\$ (0)	\$ -
	ENDING FUND BALANCE	\$ 6,352,008	\$ 6,270,820	\$ 5,533,688	\$ 4,809,688	\$ 5,533,688	\$ 4,384,688

2023 CAPITAL FUND

ACCOUNT	ACCOUNT DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
REVENUES							
	<u>REVENUE</u>						
19 341 341100	INTEREST	\$ 4,521	\$ 924	\$ 553	\$ 500	\$ 1,420	\$ 750
19 354 354087	RECREATION PARKS GRANT	\$ -	\$ 69,500	\$ -	\$ 60,000	\$ 57,000	\$ -
19 354 354090	SIEBERT ROAD GRANT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19 354 354100	BLOCK AT NORTHWAY TIF PROCEEDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19 395 100000	TRANSFER FROM GENERAL FUND	\$ 2,930,000	\$ 1,800,000	\$ 2,800,000	\$ 2,800,000	\$ 2,800,000	\$ 3,000,000
19 354 354110	POLICE EQUIPMENT GRANT	\$ -	\$ 62,370	\$ -	\$ 12,200	\$ -	\$ 15,500
	Subtotal	\$ 2,934,521	\$ 1,932,794	\$ 2,800,553	\$ 2,872,700	\$ 2,858,420	\$ 3,016,250
	TOTAL REVENUES	\$ 2,934,521	\$ 1,932,794	\$ 2,800,553	\$ 2,872,700	\$ 2,858,420	\$ 3,016,250
EXPENDITURES							
	<u>DATA PROCESSING</u>						
19 407 321000	TELEPHONE SYSTEM	\$ -	\$ 2,420	\$ 2,420	\$ -	\$ 3,230	\$ -
19 407 402001	IT UPGRADES	\$ 41,229	\$ 102,502	\$ 53,313	\$ 50,000	\$ 16,660	\$ 25,000
19 407 450000	DIGITAL RECORD SCANNING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000
		\$ 41,229	\$ 104,922	\$ 55,733	\$ 50,000	\$ 19,890	\$ 75,000
	<u>POLICE EQUIPMENT & IMPROVEMENTS</u>						
19 410 500001	AED REPLACEMENT PROGRAM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,405
19 410 500002	HARDWARE REPLACEMENT	\$ 25,000	\$ 40,639	\$ 29,723	\$ 80,000	\$ 102,550	\$ 20,000
19 410 500003	CAMERA SYSTEM UPGRADES	\$ 13,149	\$ 44,193	\$ 12,789	\$ 30,000	\$ 19,390	\$ 30,000
19 410 500004	TRAFFIC SIGNAGE	\$ -	\$ 9,961	\$ -	\$ -	\$ -	\$ -
19 410 500005	EQUIPMENT REPLACEMENT PROGRAM	\$ 1,923	\$ -	\$ -	\$ 48,750	\$ -	\$ 50,000
19 410 500006	OFFICE IMPROVEMENTS	\$ 2,247	\$ 9,906	\$ 23,183	\$ -	\$ -	\$ -
19 410 500007	MOBILE RADIOS	\$ 174,221	\$ 18,523	\$ -	\$ -	\$ -	\$ -
19 410 500008	BODY CAMERAS	\$ 19,477	\$ 74,950	\$ -	\$ -	\$ -	\$ -
19 410 500009	FIREARM TRAINING SIMULATOR	\$ -	\$ -	\$ -	\$ 30,000	\$ -	\$ -
19 410 500010	IN CAR VIDEO CAMERAS	\$ 34,314	\$ -	\$ -	\$ -	\$ -	\$ -
19 410 500011	RIOT CONTROL GEAR	\$ -	\$ -	\$ 30,824	\$ -	\$ -	\$ -
19 410 500012	BALLISTIC VESTS/REPLACEMENTS	\$ (145)	\$ 26,687	\$ -	\$ 5,800	\$ -	\$ 11,000
19 410 500013	RADAR/LASER SPEED TIMING DEVICE	\$ -	\$ -	\$ -	\$ 20,000	\$ 11,330	\$ 20,000
19 410 500014	CDR TRAFFIC UPGRADES	\$ 3,600	\$ -	\$ -	\$ -	\$ -	\$ -
19 410 500015	FIRE POLICE EQUIPMENT	\$ 22,000	\$ -	\$ -	\$ -	\$ -	\$ -
	Subtotal	\$ 295,786	\$ 224,859	\$ 96,519	\$ 214,550	\$ 133,270	\$ 152,405
	<u>PLANNING & DEVELOPMENT PROJECTS</u>						
19 414 350001	COMPREHENSIVE PLAN	\$ -	\$ -	\$ 6,537	\$ -	\$ -	\$ -
19 414 550005	PLOTTER	\$ -	\$ 9,649	\$ -	\$ -	\$ -	\$ -
	Subtotal	\$ -	\$ 9,649	\$ 6,537	\$ -	\$ -	\$ -
	<u>PUBLIC WORKS EQUIPMENT</u>						
19 430 500002	HEAVY MACHINERY	\$ 21,000	\$ -	\$ -	\$ 110,000	\$ 20,520	\$ 85,000
	Subtotal	\$ 21,000	\$ -	\$ -	\$ 110,000	\$ 20,520	\$ 85,000
	<u>CAPITAL INFRASTRUCTURE PROJECTS</u>						
19 439 730000	PUBLIC WORKS BUILDING PROJECT	\$ 53,197	\$ -	\$ -	\$ -	\$ -	\$ -
19 439 500000	MULTIMODAL ROAD PROJECTS	\$ -	\$ 4,468	\$ 7,715	\$ -	\$ 3,520	\$ -
19 439 370000	ROAD PROGRAM	\$ 2,541,979	\$ 1,250,941	\$ 1,594,784	\$ 1,800,000	\$ 1,800,000	\$ 1,900,000
19 439 375000	BUILDING IMPROVEMENTS	\$ -	\$ -	\$ -	\$ 332,000	\$ 225,000	\$ 175,000
19 439 376000	BRIDGE REPAIRS/REPLACEMENTS	\$ 434,639	\$ 52,331	\$ 80,513	\$ 300,000	\$ 54,390	\$ 600,000
19 439 377000	SLOPE STABILIZATION	\$ 133,988	\$ -	\$ -	\$ 100,000	\$ 11,200	\$ 100,000
	Subtotal	\$ 3,163,804	\$ 1,307,740	\$ 1,683,011	\$ 2,532,000	\$ 2,094,110	\$ 2,775,000
	<u>RECREATION</u>						
19 454 370000	PARKS IMPROVEMENT PROJECTS	\$ 808,559	\$ 153,867	\$ 401,858	\$ 330,000	\$ 203,530	\$ 475,000
19 454 380000	TRAIL PROJECTS	\$ (31,683)	\$ -	\$ 57,307	\$ 20,000	\$ -	\$ 50,000
19 454 390000	COMMUNITY CENTER UPGRADE	\$ 8,120	\$ -	\$ 363	\$ 50,000	\$ 85,590	\$ -
19 454 390001	DENNY PARK IMPROVEMENTS	\$ 505	\$ 91,695	\$ 76,461	\$ 50,000	\$ 4,400	\$ -
19 454 390002	ECP SPILLWAY & POND INLETS	\$ 2,959	\$ 120,930	\$ -	\$ -	\$ -	\$ -
	Subtotal	\$ 788,460	\$ 366,491	\$ 535,990	\$ 450,000	\$ 293,520	\$ 525,000
	TOTAL EXPENDITURES	\$ 4,310,278	\$ 2,013,662	\$ 2,377,789	\$ 3,356,550	\$ 2,561,310	\$ 3,612,405
	ENDING FUND BALANCE	\$ (176,710)	\$ (119,028)	\$ 303,736	\$ (180,114)	\$ 600,846	\$ 4,691

2023 LIQUID FUELS FUND

ACCOUNT	ACCOUNT DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
REVENUES							
INTEREST							
35 341 341100	INTEREST EARNED	\$ 15,959	\$ 2,369	\$ 387	\$ 500	\$ 5,053	\$ 5,000
	Subtotal	\$ 15,959	\$ 2,369	\$ 387	\$ 500	\$ 5,053	\$ 5,000
STATE SHARED REVENUE							
35 355 355050	LIQUID FUEL ALLOCATION	\$ 965,871	\$ 939,132	\$ 873,238	\$ 860,103	\$ 908,633	\$ 918,674
	Subtotal	\$ 965,871	\$ 939,132	\$ 873,238	\$ 860,103	\$ 908,633	\$ 918,674
	TOTAL REVENUES	\$ 981,830	\$ 941,500	\$ 873,624	\$ 860,603	\$ 913,686	\$ 923,674
EXPENDITURES							
INTERFUND TRANSFER							
35 495 100000	TRANSFER TO GENERAL FUND	\$ 748,331	\$ 783,055	\$ 652,715	\$ 850,000	\$ 850,000	\$ 950,000
	Subtotal	\$ 748,331	\$ 783,055	\$ 652,715	\$ 850,000	\$ 850,000	\$ 950,000
	TOTAL EXPENDITURES	\$ 748,331	\$ 783,055	\$ 652,715	\$ 850,000	\$ 850,000	\$ 950,000
	ENDING FUND BALANCE	\$ 1,198	\$ 159,644	\$ 380,553	\$ 391,156	\$ 444,239	\$ 417,913

2023 FIELD IMPROVEMENT FUND

ACCOUNT	ACCOUNT DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
REVENUES							
REVENUE							
10 369 300001	TRANSFER FROM GENERAL FUND	\$ 315,000	\$ 315,000	\$ -	\$ -	\$ -	\$ -
10 369 300002	INTEREST	\$ 397	\$ 397	\$ 357	\$ 150	\$ 725	\$ 150
10 369 300003	ATHLETIC ASSOCIATION - USER FEES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Subtotal	\$ 315,397	\$ 315,397	\$ 357	\$ 150	\$ 725	\$ 150
	TOTAL REVENUES	\$ 315,397	\$ 315,397	\$ 357	\$ 150	\$ 725	\$ 150
EXPENDITURES							
EXPENSES							
10 369 500000	FIELD RENOVATION PROJECTS	\$ 27,641	\$ 92,725	\$ 77,578	\$ 50,000	\$ 10,861	\$ 75,000
	Subtotal	\$ 27,641	\$ 92,725	\$ 77,578	\$ 50,000	\$ 10,861	\$ 75,000
	TOTAL EXPENDITURES	\$ 27,641	\$ 92,725	\$ 77,578	\$ 50,000	\$ 10,861	\$ 75,000
	ENDING FUND BALANCE	\$ 107,372	\$ 330,044	\$ 252,823	\$ 202,973	\$ 242,687	\$ 167,837

2023 SIDEWALK PROJECT FUND

ACCOUNT	ACCOUNT DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
REVENUES							
REVENUE							
11 369 300001	TRANSFER FROM GENERAL FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11 369 300002	PROPERTY OWNER CONTRIBUTIONS	\$ -	\$ 3,500	\$ -	\$ -	\$ -	\$ -
11 369 300003	INTEREST	\$ 432	\$ 199	\$ 86	\$ 100	\$ 218	\$ 100
	Subtotal	\$ 432	\$ 3,699	\$ 86	\$ 100	\$ 218	\$ 100
	TOTAL REVENUES	\$ 432	\$ 3,699	\$ 86	\$ 100	\$ 218	\$ 100
EXPENDITURES							
INTERFUND TRANSFER							
11 369 500000	SIDEWALK PROJECTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	ENDING FUND BALANCE	\$ 50,549	\$ 54,248	\$ 54,334	\$ 54,434	\$ 54,552	\$ 54,652

2023 SUPPLEMENTAL INFORMATION

DEBT SERVICE SCHEDULE

2023 Projected Debt Service Schedule

- Issue: 2020 General Obligation Bond Issue Series
- Date: June 24, 2020
- Principal Amount: \$7,160,000
- Interest Rate: See Coupon Rate in Chart Below
- Purpose of Bond: Refunding of 2015 General Obligation Bond Issue Series A and Series B

2020 GENERAL OBLIGATION BOND ISSUE					
YEAR OF MATURITY	COUPON RATE	PRINCIPAL	INTEREST	ANNUAL DEBT SERVICE	REMAINING PRINCIPAL BALANCE
2023	4.000%	\$ 495,000	\$ 162,500.00	\$ 657,500.00	\$ 6,100,000
2024	4.000%	\$ 510,000	\$ 142,700.00	\$ 652,700.00	\$ 5,590,000
2025	4.000%	\$ 535,000	\$ 122,300.00	\$ 657,300.00	\$ 5,055,000
2026	2.000%	\$ 555,000	\$ 100,900.00	\$ 655,900.00	\$ 4,500,000
2027	2.000%	\$ 570,000	\$ 89,800.00	\$ 659,800.00	\$ 3,930,000
2028	2.000%	\$ 575,000	\$ 78,400.00	\$ 653,400.00	\$ 3,355,000
2029	2.000%	\$ 585,000	\$ 66,900.00	\$ 651,900.00	\$ 2,770,000
2030	2.000%	\$ 595,000	\$ 55,200.00	\$ 650,200.00	\$ 2,175,000
2031	2.000%	\$ 610,000	\$ 43,300.00	\$ 653,300.00	\$ 1,565,000
2032	2.000%	\$ 620,000	\$ 31,100.00	\$ 651,100.00	\$ 945,000
2033	2.000%	\$ 635,000	\$ 18,700.00	\$ 653,700.00	\$ 310,000
2034	2.000%	\$ 300,000	\$ 6,000.00	\$ 306,000.00	
TOTAL:		\$ 7,160,000	\$ 2,349,588	\$ 11,694,588	

STATISTICAL INFORMATION

TOWNSHIP PRINCIPAL REAL ESTATE TAXPAYERS

PRINCIPAL REAL ESTATE TAXPAYERS FOR THE YEAR ENDING: 2021				
RANK	PRINCIPAL REAL ESTATE TAXPAYERS	2021 ASSESSED VALUE OF PROPERTY	PERCENTAGE OF PRINCIPAL REAL ESTATE TAXPAYERS	PERCENTAGE OF TOWNSHIP WIDE ASSESSED VALUES
1	PENN ROSS JOINT VENTURE	\$ 98,009,600	28.4%	3.7%
2	LRC NORTHWAY MALL	\$ 73,535,300	21.3%	2.8%
3	GUMBERG STANLEY R	\$ 53,540,100	15.5%	2.0%
4	LIMERICK LAND PARTNERS LP	\$ 25,171,100	7.3%	1.0%
5	MC INTYRE SQUARE ASSOCIATES	\$ 22,093,400	6.4%	0.8%
6	AP COSMOPOLITAN LLC	\$ 19,486,800	5.7%	0.7%
7	AP WOODHAWK LLC	\$ 18,944,700	5.5%	0.7%
8	ROSS PARK S & S LLC	\$ 11,900,000	3.5%	0.5%
9	SOBOL BERNARD H	\$ 11,157,700	3.2%	0.4%
10	COFAL PARTNERS LP	\$ 11,045,500	3.2%	0.4%
TOTAL		\$ 344,884,200	100.0%	13.1%
TOWNSHIP WIDE ASSESSED VALUATION: \$ 2,636,466,448				
SOURCES: ALLEGHENY COUNTY ASSESSMENT DUPLICATE BOOKS ROSS TOWNSHIP REAL ESTATE TAX RECORDS				

TOWNSHIP PRINCIPAL EMPLOYERS

PRINCIPAL EMPLOYERS FOR THE YEAR ENDING: 2021				
RANK	PRINCIPAL EMPLOYERS	NUMBER OF EMPLOYEES	PERCENTAGE OF PRINCIPAL EMPLOYERS	PERCENTAGE OF TOWNSHIP WIDE EMPLOYEES
1	NORTH HILLS SCHOOL DISTRICT	633	22.6%	3.2%
2	CAST & CREW PRODUCTION PAYROLL	336	12.0%	1.7%
3	NORDSTROM	323	11.5%	1.6%
4	AMERICAN POOL MANAGEMENT OF PITTSBURGH	297	10.6%	1.5%
5	TARGET CORPORATION	262	9.3%	1.3%
6	MACYS INC	208	7.4%	1.1%
7	THE CHEESECAKE FACTORY	197	7.0%	1.0%
8	COUNTY OF ALLEGHENY	188	6.7%	1.0%
9	HEARTLAND EMPLOYMENT SERVICES	186	6.6%	0.9%
10	PORT AUTHORITY OF ALLEGHENY COUNTY	175	6.2%	0.9%
TOTAL		2,805	100.0%	14.2%
TOWNSHIP WIDE EMPLOYEES 19,747				
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.

		2015	2016	2017	2018	2019	2020	2021	2022	2023
Revenue										
01-355-355130	STATE ACT 205 PENSION FUNDS	\$ 490,104	\$ 555,580	\$ 555,179	\$ 571,495	\$ 559,736	\$ 618,288	\$ 640,000	\$ 637,196	\$ 580,437
Expenses										
01-483-483100	POLICE PENSION CONTRIBUTIONS	\$ 515,830	\$ 697,406	\$ 683,268	\$ 833,718	\$ 857,762	\$ 902,951	\$1,090,205	\$1,016,713	\$ 984,700
01-483-483300	NON-UNIFORM PENSION CONTRIBUTIONS	\$ 136,014	\$ 116,216	\$ 143,137	\$ 150,380	\$ 184,051	\$ 148,630	\$ 164,392	\$ 40,274	\$ 34,188
01 483 500000	TOWNSHIP 401A CONTRIBUTION	\$ -	\$ 5,899	\$ 11,746	\$ 21,102	\$ 42,765	\$ 66,341	\$ 80,132	\$ 83,902	\$ 130,368
Net cost to Township:		\$ 161,740	\$ 263,941	\$ 282,972	\$ 433,705	\$ 524,842	\$ 499,634	\$ 694,729	\$ 503,693	\$ 568,819

