ROSS TOWNSHIP

2026 ADOPTED BUDGET

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2026 ADOPTED BUDGET

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ROSS TOWNSHIP

2026 BUDGET MESSAGE

November 12, 2025

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

Dear Ross Township Board of Commissioners:

I am pleased to present the 2026 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 2026 Budget include the following Expense Allocations:

General Fund	$ 29,274,755
Sewer Fund	$ 13,423,500
Capital Fund	$ 3,043,000
Liquid Fuels Fund	$ 900,000
Sidewalk Fund	$ 80,000
Field Improvement Fund	$ 20,000
Total:	**$ 46,741,255**

The overall expense allocations indicate an decrease of $382,635 from the 2025 Budget; with the major decreases being Bridge Replacements and Sewer Deficiency Correction projects, offset by increasing personnel cost.

In preparation for the 2026 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 with 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 **2.94%** in operating expenditures for the General Fund. The cause of the increase is largely due to an increase of personnel cost, Snow Removal, Street Lighting projects, the annual MMO contribution, and Insurance increases, which are offset by other decreases. In 2026, 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 2025

- The Township was 1 of 10 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 2025. 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**.
- Nelson Run Bridge #2 was completed.
- The Public Works building hosted the 2025 North Hills COG Equipment show. Over 500 people attended from 30 different communities and 7 Water Authorities.
- 3 Police Officers entered the DROP Program, while 1 Police Officer retired from the DROP Program.
- The Township applied for and received approval of a total of **$1.8M in Grant Funding** for future projects. These grants will be spread out over future years depending on the nature of the project.
- Scharmyn Park Playground Equipment was replaced, as well as improvements made to Amity Park.

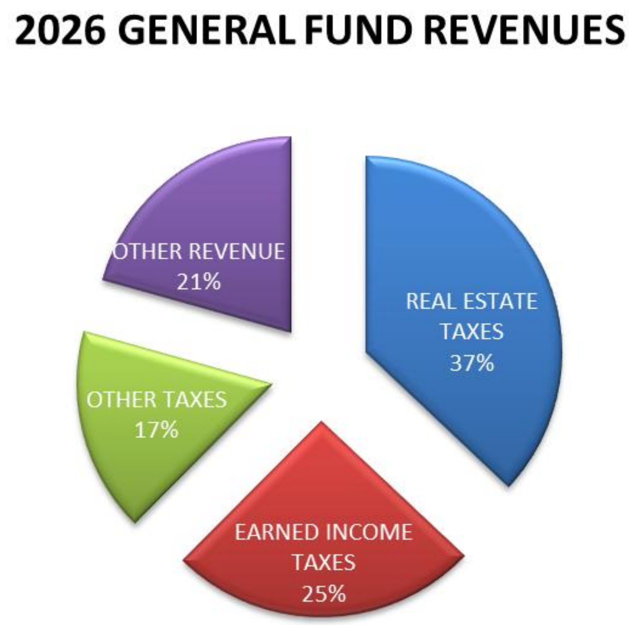
New for 2026

- The Township has committed $5,000 to Trail Projects, and $295,000 to park improvement projects including **Windhorst** parking lot**, Evergreen Park** Gabion Baskets & foot bridge**,** and **Scharmyn Park** playground equipment replacements**.**
- Several large Expenditures are offset by grants, such as the Green Light Go Grant ($553,583) and Perry Highway Street Light Project LSA Grant ($525,000), and a Transportation Set Aside (TASA) Grant ($600,000) for Browns Lane Sidewalk Connector Project.
- The **Annual Road Program** is budgeted at $1,700,000, by utilizing prior year's Fund Balance, to maintain and improve the quality of streets in the Township.
- The Township and Allegheny County Sanitary Authority **(ALCOSAN**) are scheduled for a Sewage Treatment rate increase at 7% increase to the Service &Treatment charges in 2026. The Township will continue to adhere to the required improvement and maintenance under the 83 community-wide EPA Administrative Consent Order.
- A digital billboard for the Township is budgeted for 2026. Preliminary plans include an installation at the Public Works entrance way.
- Through the Green Light Go Grant funding, the Township has budgeted to replace Traffic lights at Thompson Run Road / Babcock Boulevard and Babcock / Rochester Road.
- The Township will hire the newly created position of **Director of Fire Services** in 2026.
- A **Police Locker Room** project is budgeted ($375,000) to be completed in the Police Department in 2026.
- The municipal building roof project, Phase 1 is budgeted ($500,000) to be completed in 2026.

GENERAL FUND REVENUES

For the 2026 Budget, Real Estate Taxes and Earned Income Taxes are the two largest sources of income. The remainder of the General Fund Revenue in the 2026 Budget is listed comprised of Other Revenue and Other Taxes.

Overall, General Fund Revenues are projected to increase $835,864 or 2.94% from the 2025 Budget. The increase in the General Fund's Revenues is primarily due to a Real Estate Tax milage increase of .3 mill, from 3.7 to 4 mills.



REVENUE TYPE	2025 BUDGET	2025 ESTIMATE	2026 BUDGET	% INCREASE OR DECREASE
REAL ESTATE TAX	$ 9,550,000	$ 9,583,070	$ 10,360,000	8.48%
EARNED INCOME TAX	$ 6,800,000	$ 6,950,000	$ 7,100,000	4.41%
MERCANTILE TAX	$ 800,000	$ 849,240	$ 825,000	3.13%
LOCAL SERVICE TAX	$ 635,000	$ 635,780	$ 650,000	2.36%
BUSINESS PRIVILEGE TAX	$ 580,000	$ 572,060	$ 580,000	0.00%
REAL ESTATE TRANSFER TAX	$ 800,000	$ 920,000	$ 825,000	3.13%
SALES AND USE TAX	$ 750,000	$ 789,750	$ 750,000	0.00%
OTHER TAXES	$ 1,036,780	$ 1,170,259	$ 1,098,703	5.97%
LICENSES	$ 810,000	$ 670,830	$ 747,500	-7.72%
PERMITS	$ 653,900	$ 601,310	$ 643,100	-1.65%
FINES	$ 78,500	$ 100,180	$ 94,500	20.38%
RECREATION	$ 221,200	$ 233,040	$ 221,150	-0.02%
NON-TAX REVENUE	$ 2,074,855	$ 1,102,383	$ 2,157,465	3.98%
INTEREST AND RENT	$ 125,000	$ 135,340	$ 100,000	-20.00%
OPERATING TRANSFERS	$ 1,500,000	$ 1,500,000	$ 1,650,000	10.00%
FUND BALANCE	$ 2,023,655	$ -	$ 1,472,337	-27.24%
TOTAL REVENUE:	**$ 28,438,890**	**$ 25,813,242**	**$ 29,274,755**	**2.94%**

MAJOR REVENUE SOURCES

REVENUE TYPE	2026 BUDGETED AMOUNT	% OF 2026 GENERAL FUND REVENUE	$ CHANGE FROM 2025 BUDGET	% CHANGE FROM 2025 BUDGET
REAL ESTATE TAX	$ 10,360,000	35.39%	$ 810,000	8.48%

The Township's current assessed Taxable Value is $2,616,750,941. The Median Property value in the Township is $134,600. For 2026, Real Estate Taxes will be collected by Jordan Tax Services. In 2025, due to reassessments, the Township saw a decrease of $16,377,065 in the overall assessed values of Taxable Real Estate Properties. The Real Estate millage rate is budgeted to increase by .3 mill, from 3.7 to 4.

EARNED INCOME TAX	$ 7,100,000	24.25%	$ 300,000	4.41%

Act 32 went into effect January 1, 2012 which requires employers to withhold and remit employees earned income taxes. For residents of Ross Township, taxes are withheld at **1% of earnings**, as the Township and the North Hills School District both have a tax rate of 0.5%. Keystone Collection Agency was selected as the collection entity by the Allegheny North Tax Collection Committee. The budgeted increase from the 2025 budgeted amount is expected due to improving tax collection trends.

OPERATING TRANSFERS	$ 1,650,000	5.64%	$ 150,000	10.00%

The 2026 budget allocates $1,650,000 operating transfers from other funds into the General Fund. The budgeted increase from the 2025 budgeted amount is due to an increase from the Liquid Fuels Fund.

MERCANTILE TAX	$ 825,000	2.82%	$ 25,000	3.13%

For the privilege to conduct business in the Township, a license is required. Depending on the nature of the business, either Business Privilege or Mercantile Tax is due. Employers must pay an annual fee for the license, as well as a percentage of the Gross Sales. The budgeted revenue in 2026 is budgeted to increase $25,000 from 2025 due to the tax collection trends of 2025.

REAL ESTATE TRANSFER TAX	$ 825,000	2.82%	$ 25,000	3.13%

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 for an increase of $25,000 from 2025.

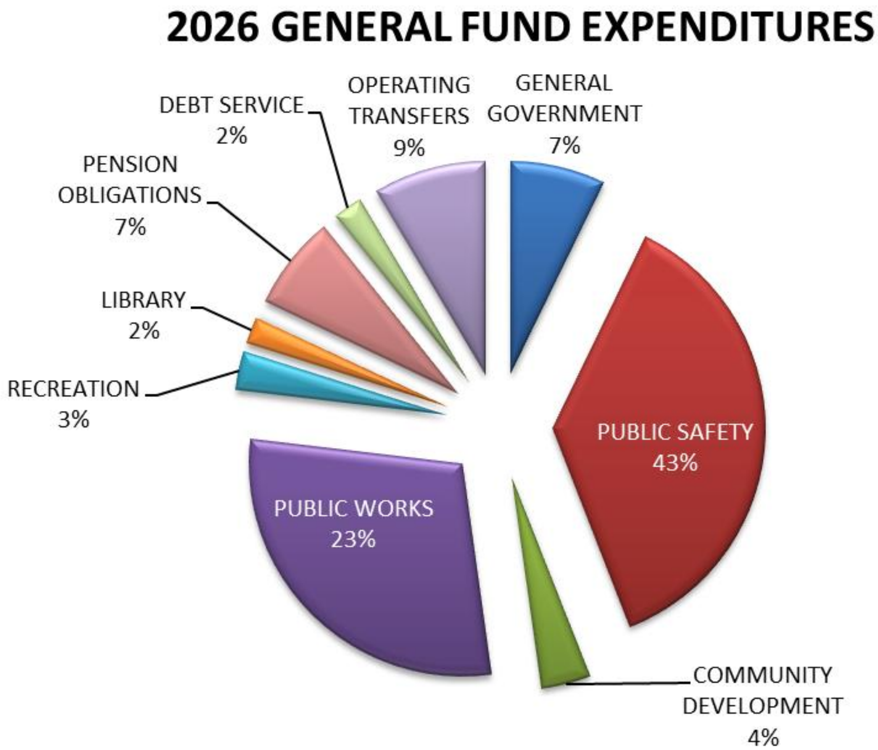
ALL OTHER REVENUE	$ 8,514,755	29.09%	$ (639,136)	-2.25%

All remaining General Fund Revenues account for 29.09% of the budget. The decrease from the 2025 budgeted amount is primarily due to an decrease in Non-Tax Revenue, due primarily to reductions in Grants, Cable Licensing Fees, and Interest Earnings.

GENERAL FUND EXPENSES

For the 2026 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 2026 projected General Fund Expenses budget increased $835,864 or 2.94%. The expense increase is primarily due to an increase in Personnel cost, Street Lighting Projects, Snow Removal, Pension Obligations, and Insurances.



EXPENSE TYPE	2025 BUDGET	2025 ESTIMATE	2026 BUDGET	% INCREASE OR DECREASE
GENERAL GOVERNMENT	$ 2,244,341	$ 2,115,383	$ 2,345,475	4.51%
PUBLIC SAFETY	$ 10,477,478	$ 9,827,535	$ 10,810,832	3.18%
COMMUNITY DEVELOPMENT	$ 854,623	$ 716,389	$ 847,240	-0.86%
PUBLIC WORKS	$ 8,007,202	$ 6,120,250	$ 8,502,705	6.19%
RECREATION	$ 852,678	$ 720,130	$ 866,836	1.66%
LIBRARY	$ 569,692	$ 569,692	$ 594,085	4.28%
SENIOR PROGRAMS	$ 60,000	$ 60,000	$ 60,000	0.00%
PENSION OBLIGATIONS	$ 1,665,576	$ 1,688,437	$ 2,091,682	25.58%
DEBT SERVICE	$ 657,300	$ 657,300	$ 655,900	-0.21%
OPERATING TRANSFERS	$ 3,050,000	$ 3,050,000	$ 2,500,000	-18.03%
TOTAL EXPENSES:	**$ 28,438,890**	**$ 25,525,116**	**$ 29,274,755**	**2.94%**

EXPENSE SOURCES

EXPENSE TYPE	2025 BUDGET	2025 ESTIMATE	2026 BUDGET	% INCREASE OR DECREASE
GENERAL GOVERNMENT	$ 2,244,341	$ 2,115,383	$ 2,345,475	4.51%

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 $101,135 or 4.51%. The increase is primarily due to increasing personnel cost and increasing insurance cost.

PUBLIC SAFETY	$ 10,477,478	$ 9,827,535	$ 10,810,832	3.18%

Public Safety Expenditures include Police, Fire, Emergency Management, School Crossing Guards, and Law Enforcement Insurance expenses. Public Safety appropriations are budgeted to increase by $333,354 or 3.18%. The increase is primarily due to contractual Personnel increases to the Police Department, the newly created Director of Fire Services position, and maintaining the Social Worker position after the Social Worker grant expired in 2025.

COMMUNITY DEVELOPMENT	$ 854,623	$ 716,389	$ 847,240	-0.86%

Community Development Expenditures include Engineering, Buildings and Codes, and Planning & Zoning expenses. Community Development appropriations are budgeted to decrease $7,383 or -.86%. The decrease is due to reductions in Departmental Expenses offset by increasing personnel cost and 1 demolition project.

PUBLIC WORKS	$ 8,007,202	$ 6,120,250	$ 8,502,705	6.19%

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 $495,503 or 6.19%. The increase is primarily due to increasing personnel cost, Traffic Signal replacements, the Perrysville Street Lighting Project, and the Municipal Building Roof replacement.

RECREATION	$ 852,678	$ 720,130	$ 866,836	1.66%

Recreation Expenditures include Parks & Recreation, Recreation Programming, and Other Park Maintenance. Recreation appropriations are budgeted to increase $14,157 or 1.66%. The increase is primarily due to increasing personnel cost, an increase in Recreation programs, and Park maintenance.

MAJOR EXPENSE SOURCES (CONTINUED)

EXPENSE TYPE	2025 BUDGET	2025 ESTIMATE	2026 BUDGET	% INCREASE OR DECREASE
LIBRARY	$ 569,692	$ 569,692	$ 594,085	4.28%

Library Expenditures are an annual contribution the Township makes to Northland Public Library. The Library serves 5 surrounding Municipalities, and requests appropriations from the Municipalities based on Population, Assessed Values, and Circulation of the 5 Municipalities. Library appropriations are budgeted to increase by $24,393 or 4.28%.

SENIOR PROGRAMS	$ 60,000	$ 60,000	$ 60,000	0.00%

Senior Programs Expenditures include a Senior Citizen Bus shuttle service for Township residents over 62 years old. The shuttle service operates 3 days per week, Monday, Tuesday, and Wednesday. Senior Programs appropriations are budgeted to remain the same as 2025.

PENSION OBLIGATIONS	$ 1,665,576	$ 1,688,437	$ 2,091,682	25.58%

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. $836,703 of the cost is budgeted to be offset by state funding (Revenue). Pension Obligations are budgeted to increase $426,106 or 25.58%. The increase is due to the Actuarial analysis & calculation. The final page of the Supplemental Information section (page 36) also shows a multiyear history of the MMO and State Aid.

DEBT SERVICE	$ 657,300	$ 657,300	$ 655,900	-0.21%

Debt Service Expenditures include General Obligation Bond Principal & Interest and Service Fees expenses. Debt Service appropriations are budgeted to decrease $1,400 or -.21%. 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	$ 3,050,000	$ 3,050,000	$ 2,500,000	-18.03%

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 decrease $550,000. The primary reason for the decrease is due to less transfer needed to the Capital fund in 2026, as the Nelson Run Bridge replacement was completed in 2025.

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 treatment rates are budgeted to increase 7% or $.36 per 1,000 gallons for 2026, while ALCOSAN rates are scheduled to also increase 7% or $1.51 per 1,000 gallons for 2026. The ALCOSAN Service Charge will increase $1.06, from $7.81 to $8.36 per month. The ALCOSAN Treatment Charge will increase by $.73, from $10.41 to $11.14. Sanitary Sewer Revenues are budgeted to increase $434,000 or 3.3% for 2025. 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 (2015-2020), divide the rates by 3 as they were previously Quarterly rates.

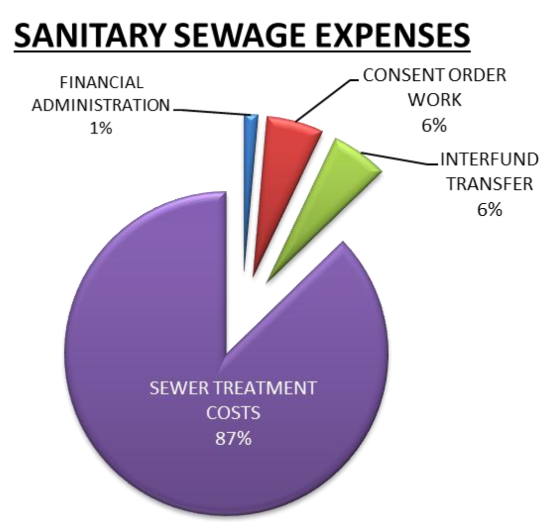
SANITARY SEWER FUND
RATE HISTORY

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
ALCOSAN												
SERVICE CHARGE (PER MONTHLY BILL)	$ 11.78	$ 13.07	$ 14.51	$ 15.60	$ 16.69	$ 17.86	$ 6.37	$ 6.82	$ 7.30	$ 7.81	$ 8.36	$ 8.94
TREATMENT CHARGE (PER 1,000 GALLONS)	$ 5.61	$ 6.23	$ 6.92	$ 7.42	$ 7.94	$ 8.50	$ 9.10	$ 9.73	$ 10.41	$ 11.14	$ 11.92	$ 12.75
TOWNSHIP												
SERVICE CHARGE (PER MONTHLY BILL)	$ 4.50	$ 4.50	$ 4.50	$ 4.50	$ 4.50	$ 4.50	$ 1.50	$ 1.50	$ 1.50	$ 1.50	$ 1.50	$ 1.50
TREATMENT CHARGE (PER 1,000 GALLONS)	$ 4.50	$ 4.50	$ 4.50	$ 4.50	$ 4.50	$ 4.50	$ 4.50	$ 4.50	$ 4.50	$ 4.82	$ 5.15	$ 5.51
COMBINED RATE (ALCOSAN + TOWNSHIP)												
SERVICE CHARGE (PER MONTHLY BILL)	$ 16.28	$ 17.57	$ 19.01	$ 20.10	$ 21.19	$ 22.36	$ 7.87	$ 8.32	$ 8.80	$ 9.31	$ 9.86	$ 10.44
TREATMENT CHARGE (PER 1,000 GALLONS)	$ 10.11	$ 10.73	$ 11.42	$ 11.92	$ 12.44	$ 13.00	$ 13.60	$ 14.23	$ 14.91	$ 15.95	$ 17.07	$ 18.27
ERAGE BILL (BASED ON 5,000 GALLONS USED)												
SERVICE CHARGE (PER MONTHLY BILL)	$ 16.28	$ 17.57	$ 19.01	$ 20.10	$ 21.19	$ 22.36	$ 7.87	$ 8.32	$ 8.80	$ 9.31	$ 9.86	$ 10.44
TREATMENT CHARGE	$ 151.65	$ 160.95	$ 171.23	$ 178.80	$ 186.60	$ 195.00	$ 68.00	$ 71.15	$ 74.55	$ 79.77	$ 85.35	$ 91.33

*** note Billing went from Quarterly to Monthly in 2021 so for Service Charge comparison to prior years (2015 - 2020), divide by 3**

EXPENSES:

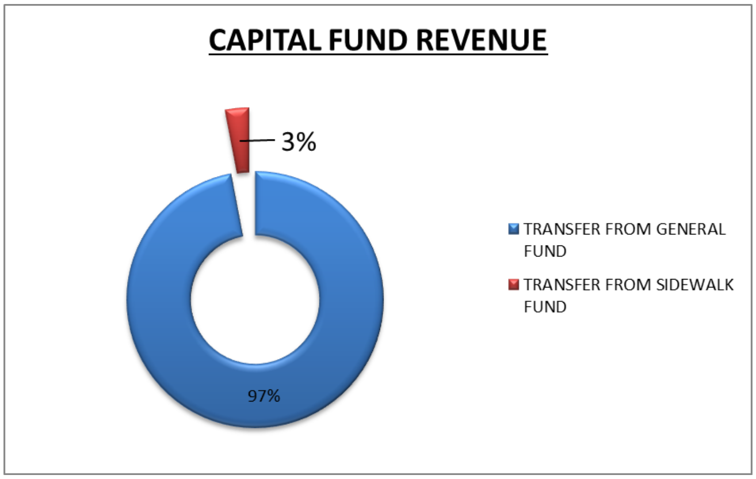
The Sanitary Sewer Fund Expenditures include Sewer Treatment Costs, Financial Administration, Consent Order Work, and Interfund Transfers. Sewer Treatment Costs appropriations are budgeted to increase $60,500 or .4%. The primary reason for the increase is due to the increase in ALCOSAN treatment rates, offset by decreases in Deficiency Correction projects in 2026.



CAPITAL FUND

REVENUE:

The Capital Fund was established in 2013 to allocate a portion of the annual Operating Budget towards capital projects and equipment replacements. 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 2026 Budget, the Fund will be primarily funded by the General Fund Transfer and be supplemented by Transfers, Grant & Interest monies. Capital Fund Revenues are budgeted to decrease $1,141,500 or -30.6%. The budgeted decrease is primarily due to Nelson Run Bridge #2 replacement being completed in 2025.



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 $1,700,000. Parks Improvement Projects include Windhorst parking lot, Evergreen Gabion baskets & foot bridge, the scheduled Scharmyn playground equipment replacements and Resurfacing courts at neighborhood parks. Overall, Capital Fund Expenses are budgeted to decrease $859,000 or -22% for 2026, which is primarily due to the decrease to the Bridge replacements.

CAPITAL PROJECTS FUND CAPITAL PROJECT DETAILED LIST			
IMPROVEMENTS:		**EQUIPMENT:**	
ROAD PROGRAM	$ 1,700,000	POLICE EQUIPMENT & IMPROVEMENTS	$ 298,000
POLICE DEPARTMENT LOCKER ROOM	$ 375,000	DATA PROCESSING	$ 70,000
PARKS IMPROVEMENT PROJECTS	$ 295,000	PUBLIC WORKS EQUIPMENT	$ 60,000
MULTIMODAL ROAD PROJECTS	$ 100,000		
SLOPE STABILIZATION	$ 100,000		
BUILDING IMPROVEMENTS	$ 40,000		
TRAIL PROJECTS	$ 5,000		
		TOTAL CAPITAL FUNDS BUDGET:	**$ 3,043,000**

LIQUID FUELS FUND

REVENUE:

The Liquid Fuels Fund revenue is entirely supported by state funding. The funding is based on Pennsylvania's gasoline tax. State law requires Municipalities to maintain a separate fund for Liquid Fuels disbursements. For 2026, the State has notified the Township of an decreased allocation of $14,680 or -1.6% 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 decrease $500,000 or -35.7% in 2026 due to less budgeted transfers in 2026, as $650,000 was transferred to the Capital Fund in 2025 to cover some of the Nelson Run Bridge #2 replacement.

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 2026 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 2026, the Township will have Windhorst field professionally graded.

SIDEWALK PROJECT FUND

REVENUE:

The Sidewalk Project Fund was created in 2017 to fund the capital improvements of sidewalks in the Township.

EXPENSES:

The Browns Lane sidewalk project budgeted for 2026 will utilize $80,000 of Sidewalk fund balance funds. This will be a one time transfer from the Sidewalk Fund into the Capital Fund.

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. Prices for personnel, insurance, Pension related cost, and projects continue to increase, necessitating another Real Estate tax increase. 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

MEMORANDUM

From: Dan Berty, Finance Director
Date: September 30, 2025
Subject: **2026 BUDGET TIMETABLE**

DATE	ACTION	RESPONSIBILITY
October 8, 2025	Budget Worksheets to Department Directors	Director of Finance Township Manager
October 17, 2025	Return of Department Directors Budget Worksheets	Department Directors
October 13 - 17, 2025	Meeting with Finance Director to Review Department Budget Worksheets	Department Directors Director of Finance
October 20 - 29, 2025	Prepare Draft Budget for Commissioners	Director of Finance
November 5, 2025 (Committee Meeting)	Review Session with Board of Commissioners prior to Public Advertisement	Board of Commissioners Township Manager Director of Finance
November 7, 2025	Advertise for Public Hearing	Township Manager Director of Finance
November 10, 2025 ***(If Needed)***	Review Session	Board of Commissioners
November 17, 2025 (Regular Meeting)	Public Hearing on 2026 Proposed Budget	Township Manager Director of Finance Board of Commissioners
November 21, 2025	Advertise for Ordinance Approvals	Township Manager Director of Finance
December 15, 2025	Adopt Budget (By Ordinance)	Board of Commissioners
December 16, 2025	Advertise Adopted Ordinance Enter Budget on Books Upload Budget to Website	Township Manager Director of Finance

2026 BUDGET SUMMARY – ALL FUNDS

2026 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	$ 10,360,000	$ -	$ -	$ -	$ -	$ -	$ 10,360,000	21.96%
EARNED INCOME TAXES	$ 7,100,000	$ -	$ -	$ -	$ -	$ -	$ 7,100,000	15.05%
OTHER TAXES	$ 4,728,703	$ -	$ -	$ -	$ -	$ -	$ 4,728,703	10.02%
SEWER USER FEES	$ -	$ -	$ -	$ -	$ 13,885,000	$ -	$ 13,885,000	29.44%
GRANT REVENUE	$ 1,303,583	$ -	$ 898,404	$ 5,000	$ -	$ -	$ 2,206,987	4.68%
LICENSES AND PERMITS	$ 1,390,600	$ -	$ -	$ -	$ -	$ -	$ 1,390,600	2.95%
NON-TAX REVENUE	$ 853,882	$ -	$ -	$ -	$ -	$ -	$ 853,882	1.81%
FEES AND FINES	$ 94,500	$ -	$ -	$ -	$ -	$ -	$ 94,500	0.20%
INTEREST AND RENT	$ 100,000	$ 750	$ 30,000	$ 1,000	$ 20,000	$ 250	$ 152,000	0.32%
RECREATION FEES	$ 221,150	$ -	$ -	$ -	$ -	$ -	$ 221,150	0.47%
FUND BALANCE	$ 1,472,337	$ 19,250	$ -	$ 457,000	$ -	$ -	$ 1,948,587	4.13%
OPERATING TRANSFERS	$ 1,650,000	$ -	$ -	$ 2,580,000	$ -	$ -	$ 4,230,000	8.97%
TOTALS:	$ 29,274,755	$ 20,000	$ 928,404	$ 3,043,000	$ 13,905,000	$ 250	$ 47,171,409	100.00%

2026 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	$ 2,102,075	$ -	$ -	$ 70,000	$ -	$ 80,000	$ 2,252,075	4.82%
PUBLIC SAFETY	$ 10,810,832	$ -	$ -	$ 673,000	$ -	$ -	$ 11,483,832	24.57%
COMMUNITY DEVELOPMENT	$ 1,089,240	$ -	$ -	$ -	$ -	$ -	$ 1,089,240	2.33%
PUBLIC WORKS	$ 8,502,705	$ -	$ -	$ 2,000,000	$ 150,000	$ -	$ 10,652,705	22.79%
SEWAGE TREATMENT	$ -	$ -	$ -	$ -	$ 12,523,500	$ -	$ 12,523,500	26.79%
RECREATION	$ 866,836	$ 20,000	$ -	$ 300,000	$ -	$ -	$ 1,186,836	2.54%
LIBRARY	$ 594,085	$ -	$ -	$ -	$ -	$ -	$ 594,085	1.27%
SENIOR PROGRAMS	$ 60,000	$ -	$ -	$ -	$ -	$ -	$ 60,000	0.13%
PENSION OBLIGATIONS	$ 2,091,682	$ -	$ -	$ -	$ -	$ -	$ 2,091,682	4.48%
DEBT SERVICE	$ 657,300	$ -	$ -	$ -	$ -	$ -	$ 657,300	1.41%
OPERATING TRANSFERS	$ 2,500,000	$ -	$ 900,000	$ -	$ 750,000	$ -	$ 4,150,000	8.88%
TOTALS:	$ 29,274,755	$ 20,000	$ 900,000	$ 3,043,000	$ 13,423,500	$ 80,000	$ 46,741,255	100.00%

2026 GENERAL FUND SUMMARY

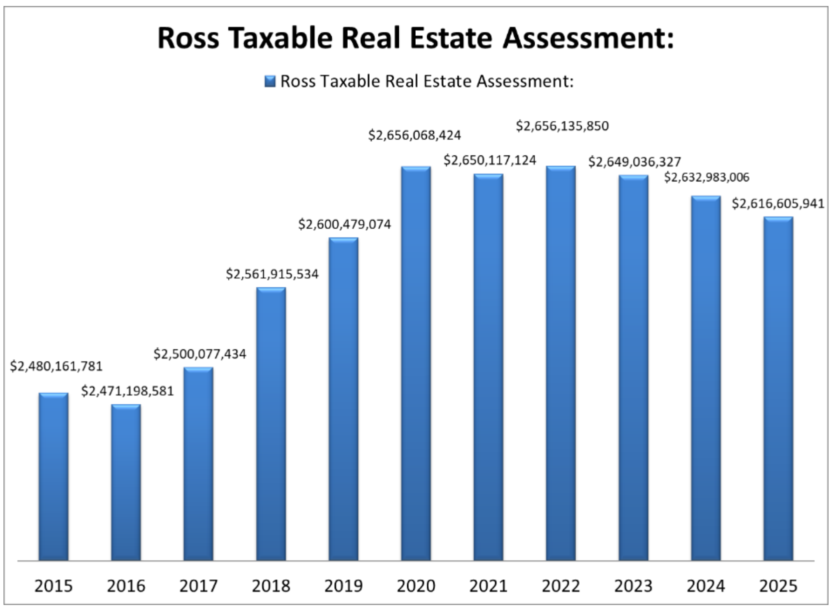
FUND	CATEGORY	2022	2023	2024	2025	2026
	GENERAL FUND	**ACTUAL**	**ACTUAL**	**ACTUAL**	**BUDGET**	**BUDGET**
	REVENUES					
01-300	REAL ESTATE TAX	$ 7,025,133	$ 7,018,510	$ 6,882,196	$ 9,550,000	$ 10,360,000
01-310	ACT 511 TAXES	$ 9,430,930	$ 9,597,429	$ 9,705,546	$ 9,615,000	$ 9,980,000
01-321	LICENSES	$ 782,027	$ 767,784	$ 750,139	$ 810,000	$ 747,500
01-322	PERMITS	$ 596,364	$ 1,200,023	$ 718,777	$ 653,900	$ 643,100
01-331	FINES & COSTS	$ 77,792	$ 74,553	$ 108,698	$ 78,500	$ 94,500
01-341	INTEREST & RENTS	$ 64,894	$ 197,454	$ 220,693	$ 125,000	$ 100,000
01-355	INTERGOVERNMENTAL	$ 2,367,092	$ 2,291,047	$ 2,124,651	$ 1,786,780	$ 1,848,703
01-360	DEPARTMENT FEES	$ 775,690	$ 707,832	$ 857,927	$ 901,473	$ 897,532
01-380	UNCLASSIFIED REVENUE	$ 378,900	$ 569,930	$ 252,614	$ 1,394,583	$ 1,481,083
01-392	INTERFUND TRANSFERS	$ 1,815,675	$ 2,743,491	$ 1,423,001	$ 3,523,655	$ 3,122,337
	TOTAL REVENUE	**$ 23,314,496**	**$ 25,168,054**	**$ 23,044,243**	**$ 28,438,890**	**$ 29,274,755**

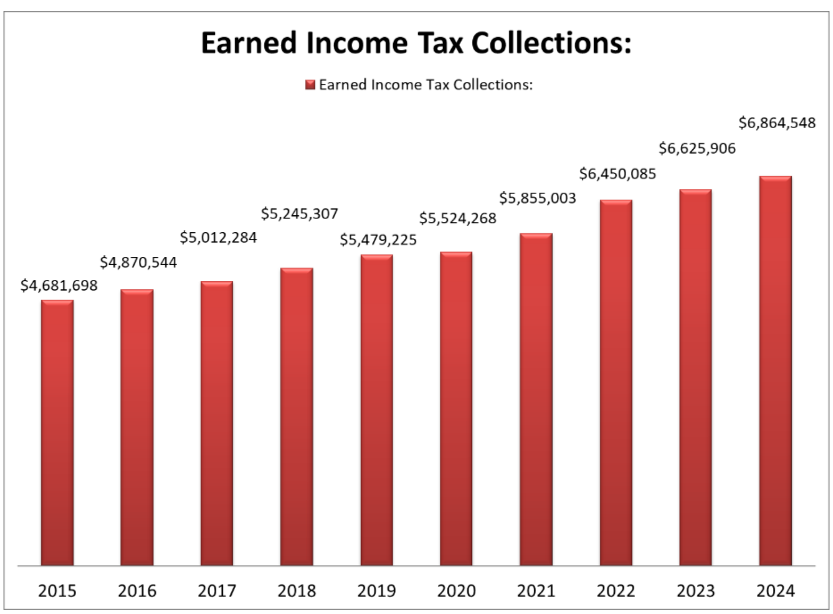
FUND	GENERAL FUND	2022	2023	2024	2025	2026
	EXPENSES	**ACTUAL**	**ACTUAL**	**ACTUAL**	**BUDGET**	**BUDGET**
01-400	LEGISLATIVE	$ 74,896	$ 109,563	$ 86,309	$ 101,178	$ 101,878
01-401	EXECUTIVE	$ 482,037	$ 495,149	$ 419,632	$ 533,080	$ 544,406
01-402	FINANCE	$ 317,502	$ 351,436	$ 349,301	$ 385,530	$ 403,212
01-403	TAX COLLECTION	$ 111,696	$ 89,992	$ 69,062	$ 81,215	$ 81,215
01-404	LEGAL	$ 324,235	$ 298,924	$ 183,192	$ 240,000	$ 200,000
01-407	DATA PROCESSING	$ 135,806	$ 125,827	$ 133,891	$ 147,000	$ 159,000
01-408	ENGINEERING	$ 150,247	$ 194,262	$ 300,225	$ 205,000	$ 242,000
01-409	BUILDING/FACILITIES	$ 232,303	$ 248,080	$ 240,521	$ 769,700	$ 790,700
01-410	POLICE	$ 7,127,546	$ 7,965,103	$ 8,277,259	$ 8,773,695	$ 9,009,328
01-411	FIRE	$ 1,478,376	$ 1,487,484	$ 1,324,862	$ 1,365,587	$ 1,453,794
01-413	BUILDING/CODES	$ 694,044	$ 723,254	$ 682,841	$ 679,281	$ 665,947
01-414	PLANNING/ZONING	$ 144,959	$ 166,605	$ 163,992	$ 175,342	$ 181,293
01-415	EMERGENCY MGMT	$ 2,059	$ 1,635	$ 1,631	$ 2,600	$ 2,600
01-419	SCHOOL CROSSING GUARDS	$ 235,246	$ 245,642	$ 242,196	$ 282,045	$ 300,363
01-427	REFUSE/RECYCLING	$ 13,736	$ 15,346	$ 11,574	$ 5,000	$ 5,000
01-430	PUBLIC WORKS	$ 5,825,469	$ 6,196,312	$ 5,539,022	$ 7,232,502	$ 7,707,005
01-450	PARKS & RECREATION	$ 881,899	$ 846,912	$ 681,529	$ 852,678	$ 866,836
01-456	LIBRARY	$ 512,687	$ 511,987	$ 545,406	$ 569,692	$ 594,085
01-470	DEBT SERVICE	$ 657,566	$ 655,773	$ 650,444	$ 658,150	$ 657,300
01-480	UNCLASSIFIED	$ 71,470	$ 87,294	$ 92,747	$ 113,600	$ 108,600
01-483	PENSION OBLIGATIONS	$ 1,167,549	$ 1,156,099	$ 1,128,269	$ 1,665,576	$ 2,091,682
01-488	INSURANCE	$ 208,304	$ 255,994	$ 350,850	$ 368,393	$ 451,464
01-490	INTERFUND TRANSFERS	$ 2,400,000	$ 2,800,000	$ 3,300,000	$ 3,050,000	$ 2,500,000
01-491	REAL ESTATE REFUNDS	$ 92,145	$ 139,378	$ 354,809	$ 182,046	$ 157,046
		$ 23,341,778	**$ 25,168,054**	**$ 25,129,565**	**$ 28,438,890**	**$ 29,274,755**

	SUMMARY					
	TOTAL REVENUES	$ 23,314,496	$ 25,168,054	$ 23,044,243	$ 28,438,890	$ 29,274,755
	TOTAL EXPENSES	$ 23,341,778	$ 25,168,054	$ 25,129,565	$ 28,438,891	$ 29,274,755
	EXCESS/(DEFICIT)	**$ (27,282)**	**$ (0)**	**$ (2,085,322)**	**$ 0**	**$ (0)**

2026 ESTIMATED REVENUES

ACCOUNT	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
	REAL ESTATE TAXES						
01 301 301100	REAL ESTATE TAX-CURRENT	$ 6,851,274	$ 6,867,844	$ 6,768,450	$ 9,400,000	$ 9,375,000	**$ 10,210,000**
01 301 301300	REAL ESTATE-DELINQUENT	$ 173,859	$ 150,666	$ 113,747	$ 150,000	$ 208,070	**$ 150,000**
	Subtotal	**$ 7,025,133**	**$ 7,018,510**	**$ 6,882,196**	**$ 9,550,000**	**$ 9,583,070**	**$ 10,360,000**
	ACT 511 TAXES						
01 310 310100	REAL ESTATE TRANSFER TAX	$ 972,518	$ 792,881	$ 786,868	$ 800,000	$ 920,000	**$ 825,000**
01 310 310210	EARNED INCOME TAX	$ 6,410,344	$ 6,625,906	$ 6,864,548	$ 6,800,000	$ 6,950,000	**$ 7,100,000**
01 310 310310	MERCANTILE TAX	$ 930,247	$ 858,653	$ 850,658	$ 800,000	$ 849,240	**$ 825,000**
01 310 310410	LOCAL SERVICE TAX	$ 625,844	$ 643,213	$ 655,819	$ 635,000	$ 635,780	**$ 650,000**
01 310 310800	BUSINESS PRIV TAX	$ 491,977	$ 676,776	$ 547,653	$ 580,000	$ 572,060	**$ 580,000**
	Subtotal	**$ 9,430,930**	**$ 9,597,429**	**$ 9,705,546**	**$ 9,615,000**	**$ 9,927,080**	**$ 9,980,000**
	LICENSES						
01 321 321610	SOLICITATION	$ 6,900	$ 5,400	$ 3,300	$ 5,000	$ 940	**$ 2,500**
01 321 321730	MECHANICAL DEVICES	$ 52,609	$ 76,552	$ 86,140	$ 90,000	$ 101,180	**$ 95,000**
01 321 321800	CABLE TV FRANCHISE	$ 722,518	$ 685,832	$ 660,699	$ 715,000	$ 568,710	**$ 650,000**
	Subtotal	**$ 782,027**	**$ 767,784**	**$ 750,139**	**$ 810,000**	**$ 670,830**	**$ 747,500**



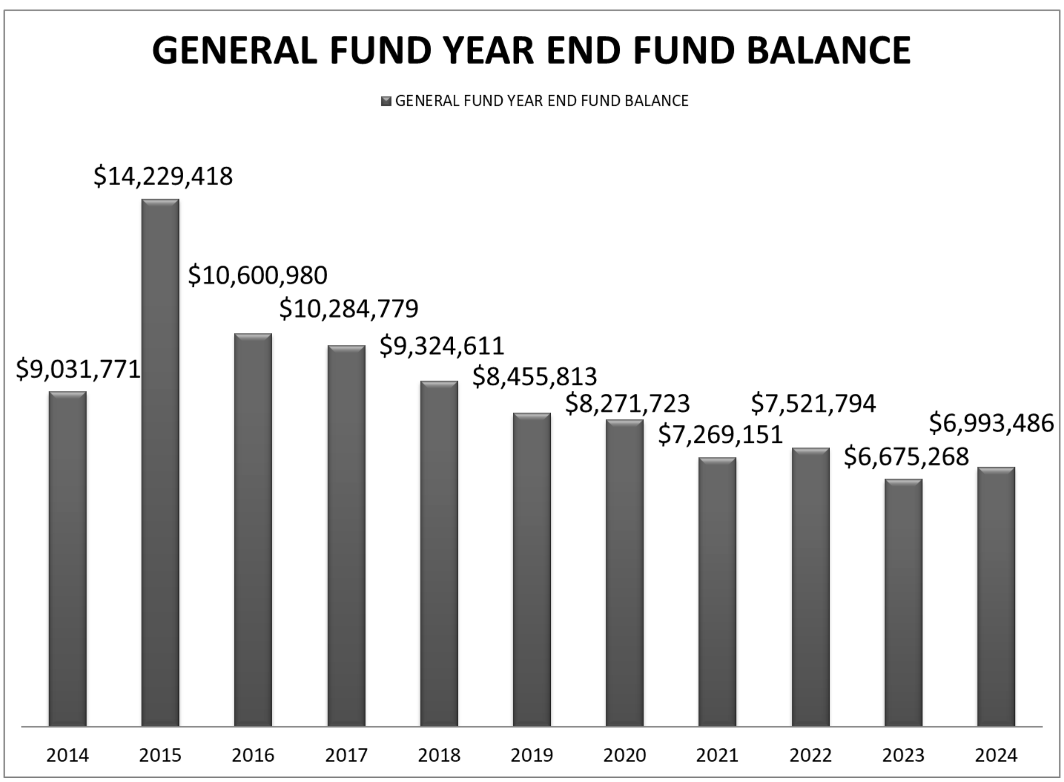


ACCOUNT	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
	PERMITS						
01 322 322800	STREET OPENING PERMIT	$ 37,408	$ 41,739	$ 25,000	$ 35,000	$ 46,000	**$ 35,000**
01 322 322830	BUILDING PERMIT	$ 262,464	$ 591,816	$ 361,135	$ 300,000	$ 297,150	**$ 315,000**
01 322 322832	SIGN PERMIT	$ 8,762	$ 11,408	$ 7,380	$ 8,500	$ 9,510	**$ 9,000**
01 322 322834	TEMPORY SIGN PERMITS	$ 60	$ 330	$ 60	$ 150	$ 110	**$ 150**
01 322 322836	ELECTRIC PERMITS	$ 84,091	$ 146,045	$ 87,689	$ 80,000	$ 78,810	**$ 80,000**
01 322 322837	PLAN REVIEW FEE (100%)	$ 66,364	$ 146,215	$ 98,577	$ 85,000	$ 58,450	**$ 75,000**
01 322 322838	ACC AND ENERGY AUDIT (100%)	$ 42,767	$ 106,431	$ 44,587	$ 50,000	$ 20,380	**$ 35,000**
01 322 322839	SCANNING FEE	$ 144	$ 490	$ 50	$ 500	$ 80	**$ 500**
01 322 322840	FIRE PERMITS	$ 7,000	$ 15,755	$ 2,755	$ 5,000	$ 2,520	**$ 3,500**
01 322 322841	DOCUMENT STORAGE	$ 17,892	$ 22,766	$ 20,075	$ 20,000	$ 16,140	**$ 17,500**
01 322 322848	OCCUPANCY PERMITS	$ 18,406	$ 21,545	$ 9,551	$ 20,000	$ 9,480	**$ 15,000**
01 322 322849	TEMPORY OCCUPANCY PERMIT	$ -	$ -	$ -	$ 150	$ -	**$ 150**
01 322 322850	COMMERCIAL OCCUPANCY PERMITS	$ 5,886	$ 5,940	$ 1,500	$ 2,500	$ 2,090	**$ 2,500**
01 322 322851	HIGHWAY PERMITS	$ -	$ -	$ -	$ -	$ 70	**$ -**
01 322 322852	NON-IMPACT OCCUPANCY PERMITS	$ -	$ -	$ -	$ -	$ -	**$ -**
01 322 322853	OCCUPANCY PLACARD	$ 405	$ 420	$ 60	$ 100	$ -	**$ 100**
01 322 322860	GRADING PERMITS	$ 3,020	$ 1,610	$ 1,050	$ 1,000	$ 500	**$ 1,000**
01 322 322880	DEMOLITION PERMIT	$ 1,211	$ 9,138	$ 2,300	$ 1,500	$ 2,880	**$ 1,500**
01 322 322881	LOGGING PERMIT	$ 600	$ -	$ -	$ -	$ -	**$ -**
01 322 322882	DUMPSTER/PODS	$ 1,000	$ 1,390	$ 1,010	$ 500	$ 1,050	**$ 1,000**
01 322 322883	PERMIT PENALITIES	$ 600	$ 1,500	$ 750	$ 500	$ 520	**$ 500**
01 322 322884	HVAC PERMITS	$ 30,945	$ 55,807	$ 41,232	$ 35,000	$ 36,020	**$ 40,000**
01 322 322890	INSPECTION FEES	$ 859	$ 4,399	$ 1,117	$ 1,000	$ 350	**$ 700**
01 322 322900	FORCLOSURE REGISTRATION FEE	$ 6,480	$ 15,280	$ 12,900	$ 7,500	$ 19,200	**$ 10,000**
	Subtotal	**$ 596,364**	**$ 1,200,023**	**$ 718,777**	**$ 653,900**	**$ 601,310**	**$ 643,100**
	FINES & COSTS						
01 331 331100	JUSTICES	$ 10,661	$ 8,539	$ 12,004	$ 10,000	$ 16,290	**$ 12,000**
01 331 331110	MOTOR VEHICLE VIOLATIONS	$ 23,822	$ 23,805	$ 61,481	$ 30,000	$ 57,120	**$ 50,000**
01 331 331111	OTHER FINES-STATE	$ 15,438	$ 14,387	$ 15,982	$ 12,500	$ 6,400	**$ 10,000**
01 331 331112	OTHER FINES-COUNTY	$ 20,342	$ 16,507	$ 14,665	$ 20,000	$ 18,670	**$ 17,500**
01 331 331120	VIOLATION OF ORDINANCES	$ 7,529	$ 11,314	$ 4,566	$ 6,000	$ 1,700	**$ 5,000**
	Subtotal	**$ 77,792**	**$ 74,553**	**$ 108,698**	**$ 78,500**	**$ 100,180**	**$ 94,500**
	INTEREST & RENTS						
01 341 341100	INTEREST EARNED	$ 64,894	$ 197,454	$ 220,693	$ 125,000	$ 135,340	**$ 100,000**
	Subtotal	**$ 64,894**	**$ 197,454**	**$ 220,693**	**$ 125,000**	**$ 135,340**	**$ 100,000**
	GRANTS						
01 354 354100	GREEN LIGHT GO GRANT	$ -	$ -	$ -	$ 553,583	$ -	**$ 553,583**
01 354 360000	DCED GRANT	$ -	$ -	$ 300,000	$ -	$ 18,000	**$ -**
01 354 370000	FEDERAL GOVERNMENT GRANT	$ 745,042	$ 501,531	$ -	$ -	$ -	**$ -**
01 354 380000	LSA GRANT	$ -	$ -	$ -	$ 650,000	$ 200,000	**$ 750,000**
	Subtotal	**$ 745,042**	**$ 501,531**	**$ 300,000**	**$ 1,203,583**	**$ 218,000**	**$ 1,303,583**

ACCOUNT	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
	STATE SHARED REVENUE						
01 355 355010	PUBLIC UTILITY TAX	$ 21,655	$ 23,170	$ 21,330	$ 15,000	$ 15,000	**$ 20,000**
01 355 355080	BEVERAGE LICENSE	$ 13,174	$ 14,250	$ 14,250	$ 12,000	$ 17,820	**$ 14,000**
01 355 355100	REGIONAL ASSET DISTRICT	$ 728,480	$ 814,524	$ 760,315	$ 750,000	$ 789,750	**$ 750,000**
01 355 355130	STATE ACT 205 PENSION FUNDS	$ 637,196	$ 716,830	$ 805,319	$ 786,780	$ 899,865	**$ 836,703**
01 355 355140	FOREIGN FIRE INS. PREMIUM INC.	$ 219,077	$ 217,950	$ 220,597	$ 220,000	$ 234,164	**$ 225,000**
	Subtotal	**$ 1,619,581**	**$ 1,786,724**	**$ 1,821,811**	**$ 1,783,780**	**$ 1,956,599**	**$ 1,845,703**
	PAYMENT IN LIEU OF TAXES						
01 359 359100	PAYMENT IN LIEU OF TAXES	$ 2,468	$ 2,792	$ 2,839	$ 3,000	$ 3,410	**$ 3,000**
	Subtotal	**$ 2,468**	**$ 2,792**	**$ 2,839**	**$ 3,000**	**$ 3,410**	**$ 3,000**
	DEPARTMENT FEES - GL ADMIN						
01 361 361340	ZHB APPEALS RESIDENTIAL	$ 4,160	$ 2,500	$ 2,025	$ 3,000	$ 3,510	**$ 3,000**
01 361 361341	ZHB APPEALS- COMMERCIAL	$ 925	$ 4,675	$ 2,375	$ 2,000	$ 3,420	**$ 2,500**
01 361 361345	FIRE HEARING APPEALS	$ -	$ 500	$ -	$ 250	$ -	**$ 250**
01 361 361350	REZONING FEES	$ 482	$ 535	$ 321	$ 500	$ 510	**$ 500**
01 361 361360	SUBDIVISION FEES	$ 7,438	$ 5,672	$ 2,000	$ 2,200	$ 3,300	**$ 2,000**
01 361 361370	SITE PLAN FEES	$ 8,051	$ 1,804	$ 1,102	$ 1,500	$ 3,000	**$ 1,000**
01 361 361390	CONDITIONAL USE FEE	$ 900	$ 600	$ 600	$ 750	$ 360	**$ 600**
01 361 361400	COMPLIANCE LETTERS-BLDG INSP	$ -	$ -	$ 500	$ 200	$ -	**$ 200**
01 361 361401	DYE TEST CERTIFICATIONS	$ 28,250	$ 23,300	$ 24,175	$ 25,000	$ 25,080	**$ 25,000**
01 361 361500	SALE MAPS AND PUBLICATIONS	$ -	$ -	$ -	$ -	$ -	**$ -**
01 361 361560	SALE PROPERTY/SUPPLIES	$ 191,523	$ 136,254	$ 134,390	$ 150,000	$ 51,960	**$ 100,000**
01 361 361561	SALE-LEAF BAGS	$ 953	$ 515	$ 488	$ 100	$ 50	**$ 100**
	Subtotal	**$ 242,681**	**$ 176,355**	**$ 167,975**	**$ 185,500**	**$ 91,190**	**$ 135,150**

ACCOUNT	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
	DEPARTMENT FEES - POLICE						
01 362 362110	ACCIDENT REPORTS	$ 5,469	$ 7,463	$ 6,990	$ 6,200	$ 9,260	**$ 7,500**
01 362 362120	POLICE EXTRA DETAILS	$ 272,778	$ 219,626	$ 348,088	$ 300,000	$ 284,580	**$ 325,000**
01 362 362130	IS SHARING MAINTENANCE	$ 9,000	$ 9,000	$ 9,000	$ 9,000	$ 9,000	**$ 9,000**
01 362 362140	SCHOOL GUARD REIM-NHSD	$ 114,791	$ 121,817	$ 118,894	$ 141,023	$ 135,313	**$ 150,182**
01 362 362160	ATTORNEY GENERAL TASK FORCE	$ 725	$ 1,569	$ -	$ 15,000	$ 93,690	**$ 25,000**
01 362 362161	FEDERAL TASK FORCE	$ 2,629	$ 7,894	$ 10,857	$ 5,000	$ 7,240	**$ 6,000**
01 362 362172	STATE GRANT - BUCKLE UP	$ -	$ -	$ -	$ -	$ -	**$ -**
01 362 362173	POLICE ALARM VIOLATIONS	$ -	$ -	$ -	$ 500	$ -	**$ 500**
01 362 362175	WINTER REIMBURSEMENT	$ 20,383	$ -	$ 20,790	$ 18,000	$ 18,000	**$ 18,000**
01 362 362176	TAX FRAUD REIMBURSEMENT	$ 4,000	$ 413	$ -	$ -	$ -	**$ -**
01 362 362200	FIRE REPORTS	$ 60	$ 295	$ 365	$ 50	$ -	**$ 50**
01 362 362201	FIRE ESCROW	$ -	$ -	$ -	$ -	$ -	**$ -**
	Subtotal	**$ 429,835**	**$ 368,078**	**$ 514,985**	**$ 494,773**	**$ 557,083**	**$ 541,232**
	DEPT FEES - RECREATION						
01 367 367300	REGISTRATION	$ -	$ 1,374	$ 1,719	$ 1,000	$ 260	**$ 1,000**
01 367 367301	SUMMER RECREATION PROG	$ 48,204	$ 87,932	$ 102,198	$ 90,000	$ 73,760	**$ 75,000**
01 367 367302	SUMMER RECREATION FIELD TRIPS	$ 6,063	$ 8,395	$ 11,734	$ 8,000	$ 23,250	**$ 20,000**
01 367 367303	COMMUNITY EVENT SPONSORS	$ 5,275	$ -	$ -	$ -	$ -	**$ -**
	Subtotal	**$ 59,542**	**$ 97,702**	**$ 115,651**	**$ 99,000**	**$ 97,270**	**$ 96,000**
	DEPARTMENT FEES - PROGRAMS						
01 368 368100	GYM PASS FEES	$ 1,672	$ 1,088	$ -	$ 500	$ -	**$ 500**
01 368 368108	GAME/VENDING MACHINE COMM	$ 63	$ 139	$ 168	$ 200	$ 170	**$ 200**
01 368 368109	ONE -TIME FAMILY PROGRAMS	$ (593)	$ (187)	$ 224	$ -	$ 200	**$ -**
01 368 368110	COMMUNITY DAY SPONSORS	$ 160	$ 5,000	$ -	$ -	$ -	**$ -**
01 368 368111	COMMUNITY DAY VENDORS	$ 600	$ 425	$ 350	$ 350	$ 2,040	**$ 500**
01 368 368112	COUPON BOOKS	$ 140	$ (330)	$ 773	$ -	$ -	**$ -**
01 368 368118	ONE-TIME KIDS PROGRAMS	$ -	$ 148	$ 954	$ -	$ 660	**$ -**
01 368 368120	AMUSEMENT TICKETS	$ -	$ 3,922	$ (1,787)	$ 500	$ 500	**$ 500**
01 368 368200	1ST TO 2ND GRADE BASKETBALL	$ 3,294	$ 4,251	$ 4,443	$ 3,000	$ 4,810	**$ 3,250**
01 368 368201	7 TO 12 GRADE BASKETBALL	$ 10,098	$ 11,113	$ 10,662	$ 9,000	$ 9,000	**$ 9,500**
01 368 368205	ONE TIME CLASSES	$ 50	$ 21	$ 1,195	$ 500	$ 1,540	**$ 500**
01 368 368210	START SMART SPORTS CAMP	$ 1,580	$ 3,112	$ 3,450	$ 2,500	$ 4,940	**$ 2,750**
01 368 368306	BEGINNING LINE DANCE	$ 3,074	$ 4,242	$ 4,592	$ 4,000	$ 6,560	**$ 4,500**
01 368 368309	AEROBICS	$ 944	$ 3,246	$ 3,549	$ 3,200	$ 5,020	**$ 3,500**
01 368 368312	YOGA	$ 10,257	$ 12,579	$ 10,733	$ 10,250	$ 12,260	**$ 11,000**
01 368 368314	FORMAL DANCE CLASS	$ 1,573	$ 2,993	$ 3,993	$ 2,000	$ 6,100	**$ 3,000**
01 368 368317	PILATES	$ 1,095	$ 8	$ -	$ 750	$ 1,200	**$ 750**
01 368 368401	SENIOR FITNESS	$ 6,139	$ 5,835	$ 5,718	$ 6,000	$ 5,580	**$ 6,000**
01 368 368402	SENIOR PICKLEBALL	$ 3,486	$ 8,094	$ 10,300	$ 8,000	$ 8,920	**$ 8,500**
	Subtotal	**$ 43,632**	**$ 65,697**	**$ 59,317**	**$ 50,750**	**$ 69,500**	**$ 54,950**

ACCOUNT	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
	DEPARTMENT FEES - RENTALS						
01 369 369500	RENTAL-EVERGREEN COMM. PARK	$ 30,612	$ 33,103	$ 27,185	$ 32,000	$ 30,570	**$ 32,000**
01 369 369501	RENTAL-DENNY PARK	$ 7,915	$ 5,645	$ 5,299	$ 6,000	$ 7,000	**$ 6,000**
01 369 369502	RENTAL-JOHN HERB FIELD	$ 788	$ 1,587	$ 4,634	$ 2,000	$ 3,210	**$ 2,200**
01 369 369503	RENTAL-SHELTERS (RMC)	$ 3,350	$ 2,843	$ 2,720	$ 3,250	$ 2,670	**$ 3,000**
01 369 369504	RENTALS-CLASSROOMS	$ 6,429	$ 11,767	$ 13,195	$ 14,000	$ 9,680	**$ 12,500**
01 369 369505	RENTAL-FIELDS	$ 825	$ 1,697	$ 6,972	$ 3,000	$ 4,980	**$ 3,500**
01 369 369506	ALCOHOL USE FEES	$ 6,672	$ 6,018	$ 4,022	$ 6,000	$ 5,440	**$ 6,000**
01 369 369507	RENTALS-GYM	$ 7,402	$ 3,717	$ 5,731	$ 5,200	$ 2,720	**$ 5,000**
	Subtotal	**$ 63,992**	**$ 66,378**	**$ 69,758**	**$ 71,450**	**$ 66,270**	**$ 70,200**
	UNCLASSIFIED REVENUE						
01 364 364140	GIRTYS RUN AUTHORITY-REIM	$ 23,682	$ 20,454	$ 18,517	$ 20,000	$ 15,840	**$ 20,000**
01 373 373000	VEHICLE FUEL - REGULAR	$ 27,727	$ 31,362	$ 41,016	$ 32,500	$ 38,390	**$ 35,000**
01 373 373100	VECHICLE FUEL - DIESEL	$ 60,792	$ 45,409	$ 29,692	$ 45,000	$ 18,100	**$ 30,000**
01 380 380200	BUS SHELTERS	$ -	$ -	$ -	$ 17,500	$ -	**$ -**
01 380 380220	INSURANCE REIMBURSEMENT	$ 148,598	$ 359,848	$ 43,662	$ 25,000	$ 83,780	**$ 40,000**
01 380 380250	RECYCLING REIMBURSEMENT	$ 51,601	$ 44,608	$ 49,869	$ 50,000	$ 50,000	**$ 50,000**
01 380 380999	MISCELLANEOUS REVENUE	$ 2,510	$ 1,871	$ 100	$ 1,000	$ 30,000	**$ 2,500**
	Subtotal	**$ 314,908**	**$ 503,552**	**$ 182,856**	**$ 191,000**	**$ 236,110**	**$ 177,500**
	INTERFUND TRANSFERS						
01 392 392008	TRANSFERS FROM SEWER FUND	$ 750,000	$ 750,000	$ 750,000	$ 750,000	$ 750,000	**$ 750,000**
01 392 392035	TRANSFERS FROM LIQUID FUELS	$ 1,065,675	$ 1,105,400	$ 673,001	$ 750,000	$ 750,000	**$ 900,000**
01 392 392950	PRIOR YR GEN RESERVE	$ -	$ 888,091	$ -	$ 2,023,655	$ -	**$ 1,472,337**
	Subtotal	**$ 1,815,675**	**$ 2,743,491**	**$ 1,423,001**	**$ 3,523,655**	**$ 1,500,000**	**$ 3,122,337**
	TOTAL REVENUES	**$ 23,314,496**	**$ 25,168,054**	**$ 23,044,243**	**$ 28,438,890**	**$ 25,813,242**	**$ 29,274,755**
	ENDING FUND BALANCE	**$ 7,521,794**	**$ 6,675,268**	**$ 6,993,486**	**$ 4,969,831**	**$ 7,281,611**	**$ 5,809,274**



2026 ESTIMATED EXPENSE APPROPRIATIONS

ACCOUNT #	ACCOUNT DESCRIPTION	2022	2023	2024	2025	2025	2026
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	BUDGET
	LEGISLATIVE						
01 400 113000	SALARIES-COMMISSIONERS	$ 39,010	$ 39,375	$ 39,375	$ 39,375	$ 39,375	**$ 39,375**
01 400 145000	SECRETARIAL SERVICE	$ 9,090	$ 8,900	$ 8,775	$ 8,000	$ 7,290	**$ 8,000**
01 400 156101	HEALTHCARE HRA ACCT	$ -	$ -	$ 350	$ -	$ -	**$ -**
01 400 157000	STD/LTD/LIFE	$ 993	$ 982	$ 982	$ 1,000	$ 810	**$ 1,000**
01 400 161000	SOCIAL SECURITY	$ 2,419	$ 2,441	$ 2,441	$ 3,032	$ 2,200	**$ 3,032**
01 400 161001	MEDICARE	$ 566	$ 571	$ 571	$ 571	$ 510	**$ 571**
01 400 310000	PROFESSIONAL SERVICES	$ -	$ 32,945	$ 12,000	$ 20,000	$ 14,400	**$ 20,000**
01 400 321000	TELEPHONE/INTERNET SERVICES	$ 3,613	$ 3,088	$ 3,121	$ 3,200	$ 2,430	**$ 3,200**
01 400 420000	DUES/MEMBERSHIP	$ 5,191	$ 5,194	$ 5,178	$ 5,000	$ 5,000	**$ 5,000**
01 400 460000	MEETINGS & CONFERENCES	$ 11,525	$ 14,475	$ 11,875	$ 16,000	$ 8,360	**$ 16,000**
01 400 465000	SUBCOMMITTEE BOARD MEETING EXPENSES	$ 104	$ -	$ -	$ 500	$ -	**$ 1,200**
01 400 466000	COMPOSTING REBATE PROGRAM	$ -	$ -	$ 355	$ 500	$ -	**$ 500**
01 400 470000	GENERAL EXPENSE	$ 2,384	$ 1,593	$ 1,286	$ 4,000	$ 1,570	**$ 4,000**
	Subtotal	**$ 74,896**	**$ 109,563**	**$ 86,309**	**$ 101,178**	**$ 81,945**	**$ 101,878**
	EXECUTIVE						
01 401 121000	SALARY-MANAGER	$ 106,850	$ 116,510	$ 115,839	$ 119,610	$ 119,610	**$ 123,198**
01 401 140000	WAGES-CLERICAL	$ 112,431	$ 120,101	$ 110,804	$ 127,358	$ 107,900	**$ 114,878**
01 401 145000	ASSISTANT TOWNSHIP MANAGER	$ 98,321	$ 100,850	$ 45,494	$ 98,325	$ 98,325	**$ 101,275**
01 401 146000	ADMINISTRATIVE INTERN	$ -	$ -	$ -	$ 5,000	$ -	**$ -**
01 401 156000	HEALTH/MEIT INSURANCE	$ 67,006	$ 69,405	$ 65,758	$ 75,000	$ 84,000	**$ 90,720**
01 401 156100	HEALTHCARE INS. BUY-BACK	$ 5,823	$ 6,257	$ 7,560	$ -	$ -	**$ -**
01 401 156101	HEALTHCARE HRA ACCT	$ 3,329	$ 3,727	$ 5,052	$ 6,000	$ 8,120	**$ 8,770**
01 401 157000	STD/LTD/LIFE	$ 10,878	$ 3,462	$ 2,948	$ 3,500	$ 3,460	**$ 3,737**
01 401 161000	SOCIAL SECURITY	$ 20,224	$ 21,505	$ 17,276	$ 26,973	$ 19,620	**$ 26,130**
01 401 161001	MEDICARE	$ 4,730	$ 5,029	$ 4,040	$ 5,079	$ 4,590	**$ 4,921**
01 401 162000	PA UNEMPLOYMENT COMP	$ 533	$ 926	$ 1,082	$ 1,250	$ 870	**$ 1,250**
01 401 182001	LONGEVITY CLERICAL	$ 290	$ 320	$ 205	$ 500	$ 500	**$ 500**
01 401 210000	OFFICE SUPPLIES	$ 5,640	$ 9,095	$ 6,462	$ 8,500	$ 5,010	**$ 8,500**
01 401 240000	COMPLIMENTARY SUPPLIES	$ 5,171	$ 5,027	$ 3,754	$ 5,000	$ 4,650	**$ 5,000**
01 401 310000	PROFESSIONAL SERVICES	$ 10,969	$ -	$ 6,818	$ 10,000	$ 60	**$ 10,000**
01 401 321002	CELLULAR PHONE	$ 1,868	$ 2,173	$ 1,728	$ 2,200	$ 1,100	**$ 2,200**
01 401 325000	POSTAGE	$ 1,824	$ (650)	$ 1,779	$ 2,000	$ 1,190	**$ 2,400**
01 401 342000	PRINTING	$ -	$ (13,540)	$ 445	$ -	$ -	**$ -**
01 401 354000	WORKERS COMPENSATION	$ 2,380	$ 2,597	$ 3,169	$ 3,000	$ 2,630	**$ 3,000**
01 401 420000	DUES/MEMBERSHIP	$ 1,593	$ 1,603	$ 1,438	$ 2,000	$ 1,210	**$ 2,000**
01 401 451000	MAINTENANCE CONTRACTS	$ 13,937	$ 16,510	$ 4,208	$ 20,000	$ 18,500	**$ 20,000**
01 401 460000	MEETINGS & CONFERENCES	$ 4,241	$ 5,182	$ 9,364	$ 6,000	$ 8,820	**$ 8,500**
01 401 470000	DEFERRED COMPENSATION FOR MANAGER	$ 4,000	$ 4,154	$ 4,000	$ 4,784	$ 4,784	**$ 4,928**
01 401 480000	RAIN BARREL PROGRAM	$ -	$ 250	$ 410	$ 500	$ 90	**$ 500**
01 401 490000	CLEAN ENERGY INITIVES	$ -	$ 14,658	$ -	$ 500	$ 2,280	**$ 2,000**
	Subtotal	**$ 482,037**	**$ 495,149**	**$ 419,632**	**$ 533,080**	**$ 497,319**	**$ 544,406**

ACCOUNT #	ACCOUNT DESCRIPTION	2022	2023	2024	2025	2025	2026
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	BUDGET
	FINANCE						
01 402 122000	SALARY-FINANCE DIRECTOR	$ 100,714	$ 109,814	$ 110,270	$ 113,819	$ 113,819	**$ 117,234**
01 402 140000	WAGES-CLERICAL	$ 109,450	$ 118,139	$ 117,954	$ 122,554	$ 122,554	**$ 140,000**
01 402 156000	HEALTH/MEIT INSURANCE	$ 36,050	$ 44,970	$ 43,031	$ 45,129	$ 43,530	**$ 47,012**
01 402 156101	HEALTHCARE HRA ACCT	$ 1,231	$ 4,016	$ 3,015	$ 3,500	$ 2,210	**$ 2,387**
01 402 157000	STD/LTD/LIFE	$ 2,908	$ 2,908	$ 2,908	$ 3,000	$ 2,910	**$ 3,143**
01 402 161000	SOCIAL SECURITY	$ 12,971	$ 14,046	$ 14,074	$ 18,201	$ 14,090	**$ 19,807**
01 402 161001	MEDICARE	$ 3,034	$ 3,285	$ 3,291	$ 3,427	$ 3,290	**$ 3,730**
01 402 162000	PA UNEMPLOYMENT COMP	$ 300	$ 550	$ 647	$ 600	$ 560	**$ 650**
01 402 182001	LONGEVITY CLERICAL	$ 386	$ 416	$ 446	$ 500	$ 500	**$ 500**
01 402 210000	OFFICE SUPPLIES	$ 2,800	$ 2,365	$ 2,631	$ 3,000	$ 2,300	**$ 3,000**
01 402 310000	PROFESSIONAL SERVICES	$ 233	$ 2,047	$ 480	$ 3,000	$ 3,070	**$ 3,000**
01 402 311000	AUDITING SERVICES	$ 22,621	$ 23,290	$ 23,993	$ 35,000	$ 31,320	**$ 30,000**
01 402 321002	TELEPHONE/INTERNET	$ 940	$ 878	$ 940	$ 900	$ 380	**$ 900**
01 402 325000	POSTAGE	$ 1,927	$ 2,185	$ 2,243	$ 2,600	$ 1,970	**$ 2,600**
01 402 353000	TREASURERS' BOND	$ 12,136	$ 12,136	$ 12,136	$ 15,000	$ 12,140	**$ 15,000**
01 402 354000	WORKERS COMPENSATION	$ 1,560	$ 1,773	$ 2,164	$ 2,050	$ 1,800	**$ 2,000**
01 402 384000	LEASE-MACHINERY&EQUIPMENT	$ 1,192	$ 1,720	$ 1,720	$ 2,250	$ 1,860	**$ 2,250**
01 402 420000	DUES/MEMBERSHIP	$ 50	$ -	$ 75	$ 500	$ -	**$ 500**
01 402 451000	MAINTENANCE CONTRACTS	$ 5,826	$ 5,826	$ 5,826	$ 8,000	$ 5,830	**$ 8,000**
01 402 460000	MEETINGS & CONFERENCES	$ 1,174	$ 1,073	$ 1,457	$ 2,500	$ 140	**$ 1,500**
	Subtotal	**$ 317,502**	**$ 351,436**	**$ 349,301**	**$ 385,530**	**$ 364,273**	**$ 403,212**
	TAX COLLECTION						
01 403 114000	COMMISSION-TREASURER	$ 10,000	$ 10,385	$ 10,000	$ 10,000	$ 10,000	**$ 10,000**
01 403 161000	SOCIAL SECURITY	$ 620	$ 644	$ 620	$ 770	$ 600	**$ 770**
01 403 161001	MEDICARE	$ 145	$ 151	$ 145	$ 145	$ 140	**$ 145**
01 403 311000	AUDITING SERVICES	$ 750	$ -	$ -	$ 1,000	$ -	**$ 1,000**
01 403 316000	COMMISSION/JORDAN TAX	$ 12,628	$ 13,116	$ 10,416	$ 20,000	$ 13,550	**$ 20,000**
01 403 318000	COMMISSION/NHSD	$ 42,667	$ 16,083	$ -	$ -	$ -	**$ -**
01 403 353000	BOND	$ 1,782	$ 1,603	$ 1,603	$ 1,800	$ 1,600	**$ 1,800**
01 403 400000	FILING FEES/APPRAISAL FEES	$ 17,122	$ 21,752	$ 19,780	$ 22,500	$ 20,000	**$ 22,500**
01 403 470000	WARRANT OF COLLECTION	$ 25,983	$ 26,258	$ 26,498	$ 25,000	$ 25,000	**$ 25,000**
	Subtotal	**$ 111,696**	**$ 89,992**	**$ 69,062**	**$ 81,215**	**$ 70,890**	**$ 81,215**

ACCOUNT #	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
	LEGAL SERVICES						
01 404 314000	LEGAL SERVICES	$ 130,436	$ 140,494	$ 116,620	$ 130,000	$ 96,870	**$ 130,000**
01 404 316000	SPECIAL LEGAL COUNSEL	$ 4,278	$ 18,444	$ 23,445	$ 20,000	$ 13,850	**$ 20,000**
01 404 350000	SPECIAL LABOR COUNSEL	$ 163,877	$ 120,597	$ 35,498	$ 75,000	$ 32,140	**$ 35,000**
01 404 341000	LEGAL ADVERTISING	$ 10,273	$ 10,212	$ 7,056	$ 10,000	$ 6,000	**$ 10,000**
01 404 540000	CIVIL SERVICE/LEGAL	$ 15,372	$ 9,176	$ 574	$ 5,000	$ 1,070	**$ 5,000**
	Subtotal	**$ 324,235**	**$ 298,924**	**$ 183,192**	**$ 240,000**	**$ 149,930**	**$ 200,000**
	DATA PROCESSING						
01 407 325000	INTERNET SERVICES	$ 3,260	$ 9,780	$ 9,780	$ 9,000	$ 8,800	**$ 10,000**
01 407 451000	MAINTENANCE CONTRACTS	$ 84,442	$ 80,578	$ 87,934	$ 85,000	$ 84,410	**$ 90,000**
01 407 453000	WEB DESIGN/MAINTENANCE	$ 40,314	$ 31,279	$ 32,810	$ 40,000	$ 13,860	**$ 45,000**
01 407 454000	GENERAL HARDWARE	$ 2,679	$ -	$ 1,105	$ 2,500	$ 390	**$ 2,500**
01 407 455000	GENERAL SOFTWARE/LICENSES	$ 4,337	$ 4,190	$ 2,263	$ 5,500	$ 6,180	**$ 6,500**
01 407 750000	CAPITAL PURCHASES	$ 774	$ -	$ -	$ 5,000	$ -	**$ 5,000**
	Subtotal	**$ 135,806**	**$ 125,827**	**$ 133,891**	**$ 147,000**	**$ 113,640**	**$ 159,000**
	ENGINEERING						
01 408 310000	PROFESSIONAL SERVICES	$ 112,291	$ 101,275	$ 143,309	$ 100,000	$ 121,490	**$ 130,000**
01 408 310100	ENG.-STORM WATER MGMT	$ 35,953	$ 90,842	$ 156,917	$ 100,000	$ 107,060	**$ 110,000**
01 408 310200	ENGINEERING - TRAFFIC	$ 2,003	$ 2,145	$ -	$ 5,000	$ -	**$ 2,000**
	Subtotal	**$ 150,247**	**$ 194,262**	**$ 300,225**	**$ 205,000**	**$ 228,550**	**$ 242,000**
	BUILDINGS						
01 409 236000	HOUSEHOLD SUPPLIES	$ 3,233	$ 5,951	$ 4,299	$ 5,500	$ 2,730	**$ 5,500**
01 409 250000	REPAIR & MAINTENANCE SUPPLIES	$ 10,102	$ 5,050	$ 21,107	$ 13,000	$ 7,580	**$ 13,000**
01 409 321000	TELEPHONE	$ 4,496	$ (177)	$ -	$ 6,000	$ -	**$ 6,000**
01 409 361000	ELECTRICITY	$ 113,170	$ 93,919	$ 82,282	$ 100,000	$ 78,220	**$ 100,000**
01 409 362000	GAS/HEATING	$ 10,018	$ 6,439	$ 5,834	$ 9,000	$ 11,350	**$ 10,000**
01 409 366000	WATER	$ 2,959	$ 3,131	$ 3,326	$ 3,200	$ 2,870	**$ 3,200**
01 409 370000	REPAIR/MAINT SERVICES	$ 34,178	$ 43,079	$ 27,087	$ 35,000	$ 9,880	**$ 35,000**
01 409 375000	REPAIR/MAINT ELEVATOR	$ 2,985	$ 3,033	$ 3,378	$ 3,000	$ 3,560	**$ 3,000**
01 409 450000	CONTRACTED SERVICES	$ 51,162	$ 86,000	$ 93,208	$ 95,000	$ 92,910	**$ 105,000**
01 409 750000	CAPITAL PURCHASES	$ -	$ 1,656	$ -	$ 500,000	$ -	**$ 510,000**
	Subtotal	**$ 232,303**	**$ 248,080**	**$ 240,521**	**$ 769,700**	**$ 209,100**	**$ 790,700**

ACCOUNT #	ACCOUNT DESCRIPTION	2022	2023	2024	2025	2025	2026
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	BUDGET
	POLICE						
01 410 122000	CHIEF OF POLICE	$ 142,091	$ 244,606	$ 162,202	$ 153,389	$ 153,389	**$ 157,991**
01 410 122100	DEPUTY CHIEF OF POLICE	$ -	$ 132,334	$ 155,148	$ 146,085	$ 141,240	**$ 145,477**
01 410 130000	SALARY-LIEUTENANTS	$ 262,805	$ 280,801	$ 279,875	$ 277,006	$ 277,006	**$ 286,702**
01 410 130001	SALARY-SERGEANTS	$ 816,942	$ 542,272	$ 746,977	$ 1,000,000	$ 803,940	**$ 900,000**
01 410 130002	SALARY-POLICE OFFICERS	$ 2,911,850	$ 3,377,629	$ 3,296,826	$ 3,500,000	$ 3,400,000	**$ 3,650,000**
01 410 140000	WAGES-CLERICAL	$ 92,575	$ 114,423	$ 116,253	$ 120,640	$ 117,450	**$ 120,640**
01 410 145000	SOCIAL SERVICES COORDINATOR	$ -	$ 14,690	$ (7,792)	$ 60,000	$ 20,880	**$ 74,520**
01 410 156000	HEALTH/MEIT INSURANCE	$ 805,997	$ 808,095	$ 943,775	$ 950,000	$ 958,750	**$ 1,035,450**
01 410 156100	HEALTHCARE BUY-BACK	$ 12,706	$ 6,257	$ 16,382	$ 35,000	$ 28,050	**$ 30,294**
01 410 156101	HEALTHCARE HRA	$ 58,664	$ 57,593	$ 53,798	$ 70,000	$ 65,300	**$ 70,524**
01 410 157000	STD/LTD/LIFE	$ 92,830	$ 93,375	$ 103,782	$ 105,000	$ 104,640	**$ 113,011**
01 410 161000	SOCIAL SECURITY	$ 36,216	$ 25,728	$ 10,944	$ 40,000	$ 12,310	**$ 15,000**
01 410 161001	MEDICARE	$ 68,673	$ 78,577	$ 80,664	$ 73,000	$ 76,100	**$ 80,000**
01 410 162000	PA UNEMPLOYMENT COMP	$ 4,400	$ 10,311	$ 11,008	$ 8,000	$ 6,330	**$ 8,000**
01 410 181000	EDUCATION INCENTIVE	$ 12,400	$ 12,800	$ 14,300	$ 14,000	$ 18,400	**$ 20,000**
01 410 182000	LONGEVITY	$ 147,063	$ 150,450	$ 146,423	$ 160,000	$ 160,000	**$ 165,000**
01 410 182001	LONGEVITY CLERICAL	$ 211	$ 226	$ 241	$ 275	$ 275	**$ 300**
01 410 183000	OVERTIME/POLICE	$ 366,662	$ 296,688	$ 241,986	$ 300,000	$ 201,010	**$ 300,000**
01 410 183007	OVERTIME/TASKFORCE	$ 22,234	$ 19,774	$ 37,064	$ 25,000	$ 95,430	**$ 45,000**
01 410 184000	OFFICER IN CHARGE	$ 15,482	$ 20,930	$ 19,781	$ 19,000	$ 18,810	**$ 19,000**
01 410 185000	POLICE EXTRA DETAIL	$ 226,325	$ 245,179	$ 325,509	$ 300,000	$ 217,790	**$ 325,000**
01 410 187000	COURT TIME	$ 84,564	$ 110,333	$ 122,040	$ 105,000	$ 132,740	**$ 125,000**
01 410 191000	UNIFORM ALLOW/POLICE	$ 36,900	$ 34,200	$ 36,000	$ 38,000	$ 44,000	**$ 40,000**
01 410 200000	NEW UNIFORMS/POLICE	$ 13,167	$ 42,261	$ 27,283	$ 15,000	$ 980	**$ 20,000**
01 410 200010	PHOTO LAB SUPPLIES	$ 4,301	$ 179	$ 3,538	$ 4,200	$ 730	**$ 4,000**
01 410 200011	TRAFFIC SUPPLIES	$ 6,184	$ 3,055	$ 6,465	$ 6,200	$ 4,060	**$ 6,000**
01 410 200012	DETECTIVE SUPPLIES	$ 3,986	$ 2,177	$ 10,800	$ 8,000	$ 5,160	**$ 10,000**
01 410 200013	EVIDENCE ROOM	$ 2,754	$ 798	$ 2,366	$ 2,000	$ 1,400	**$ 2,000**
01 410 210000	OFFICE SUPPLIES	$ 12,174	$ 14,808	$ 22,483	$ 18,000	$ 15,460	**$ 18,000**
01 410 210001	SOCIAL SERVICES SUPPLIES	$ -	$ -	$ 917	$ 3,000	$ 1,170	**$ 3,000**
01 410 231000	VEHICLE FUEL/GASOLINE	$ 65,380	$ 62,428	$ 70,065	$ 65,000	$ 71,400	**$ 65,000**
01 410 231001	VEHICLE FUEL/GAS FIRE POLICE	$ 1,283	$ 1,342	$ 2,196	$ 1,500	$ 2,420	**$ 2,200**
01 410 238001	UNIFORM REPLACE/SCH GUARD	$ 13	$ -	$ 82	$ -	$ 490	**$ 500**
01 410 238004	UNIFORM REPLACE/POLICE	$ 497	$ 5,875	$ (5,204)	$ 1,000	$ 110	**$ 1,000**
01 410 242001	OPER SUPPLY/SPEC PROGRAM	$ 17,677	$ 2,262	$ 18,482	$ 25,000	$ 25,000	**$ 25,000**
01 410 251000	VEHICLE PARTS	$ 23,795	$ 28,254	$ 11,583	$ 25,000	$ 16,240	**$ 25,000**
01 410 251001	TIRES	$ 7,413	$ 11,983	$ 14,406	$ 12,000	$ 14,580	**$ 15,000**
01 410 261000	AMMUNITION	$ 21,191	$ 22,727	$ 20,543	$ 25,000	$ 24,070	**$ 25,000**
01 410 310000	Professional Services	$ 4,800	$ 1,649	$ 310	$ 5,000	$ -	**$ 5,000**
01 410 317000	CIVIL SERVICE/MEDICAL	$ (25)	$ 2,633	$ 2,275	$ 5,000	$ -	**$ 5,000**
01 410 317100	CIVIL SERVICE/GENERAL	$ -	$ 19,302	$ 1,700	$ 10,000	$ -	**$ 10,000**
01 410 319000	K-9 CORPS	$ 6,580	$ 7,993	$ 13,369	$ 10,000	$ 7,430	**$ 10,000**
01 410 321000	TELEPHONE	$ 9,526	$ 8,841	$ 9,330	$ 10,000	$ 8,510	**$ 10,000**
01 410 321002	CELLULAR PHONE	$ 1,680	$ 2,100	$ 2,100	$ 2,000	$ 2,000	**$ 2,100**
01 410 321003	CELL PHONE-SCHOOL GUARDS	$ -	$ -	$ -	$ -	$ -	**$ -**
01 410 323000	VOICE GRADE TRANSM SERV	$ 658	$ 3,502	$ 4,576	$ 3,800	$ 3,490	**$ 3,800**
01 410 325000	POSTAGE	$ 367	$ 608	$ 1,115	$ 1,000	$ 680	**$ 1,000**
01 410 337000	MILEAGE/PARKING	$ 3,228	$ 3,152	$ 3,514	$ 3,100	$ 4,390	**$ 5,000**
01 410 354000	WORKERS COMPENSATION	$ 339,600	$ 366,060	$ 442,904	$ 422,000	$ 371,410	**$ 370,000**
01 410 420000	DUES/MEMBERSHIP	$ 11,461	$ 18,180	$ 18,355	$ 20,000	$ 17,660	**$ 21,000**
01 410 450002	RADIO EQUIPMENT MAINT	$ 5,217	$ 24,099	$ 5,865	$ 12,000	$ 980	**$ 12,000**
01 410 450004	ANIMAL CONTROL	$ 11,945	$ 11,055	$ 14,250	$ 13,000	$ 10,750	**$ 14,000**
01 410 451000	MAINTENANCE CONTRACTS	$ 32,408	$ 45,667	$ 48,196	$ 53,000	$ 37,760	**$ 50,000**
01 410 451001	MAINT CONTRACTS/VEHICLE	$ 1,500	$ 5,068	$ 9,995	$ 7,000	$ 7,340	**$ 9,000**
01 410 451002	INFORMATION SYSTEM MAINT	$ 89,707	$ 101,088	$ 111,212	$ 150,000	$ 107,240	**$ 190,000**
01 410 460000	MEETINGS & CONFERENCES	$ 2,015	$ 6,668	$ 6,445	$ 4,500	$ 3,540	**$ 4,500**
01 410 461000	TRAINING	$ 26,663	$ 26,852	$ 49,075	$ 45,000	$ 23,710	**$ 40,000**
01 410 461001	TRAINING HOSTED	$ 350	$ -	$ 24,750	$ 1,000	$ -	**$ 1,000**
01 410 470000	DEFERRED COMPENSATION FOR CHIEF	$ -	$ -	$ 11,717	$ -	$ 5,930	**$ 6,320**
01 410 530001	CONTRIB/FIRE POLICE	$ 44,000	$ 59,150	$ 58,315	$ 60,000	$ 103,320	**$ 60,000**
01 410 530002	CONTRIB/FIRE POLICE UTIL	$ 7,238	$ 5,717	$ 6,072	$ 6,000	$ 5,630	**$ 6,000**
01 410 740000	VEHICLE PURCHASES Existing	$ 90,815	$ 137,131	$ 172,459	$ 120,000	$ 125,060	**$ 125,000**
01 410 740001	VEHICLE PURCHASES New	$ 40,411	$ 233,166	$ 140,167	$ 100,000	$ 97,210	**$ 100,000**
	Subtotal	**$ 7,127,546**	**$ 7,965,103**	**$ 8,277,259**	**$ 8,773,695**	**$ 8,181,150**	**$ 9,009,328**

ACCOUNT #	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
	Public Safety - Fire						
01 411 120000	DIRECTOR OF FIRE SERVICES	$ -	$ -	$ -	$ 37,500	$ -	**$ 70,000**
01 411 122000	FIRE MARSHALL	$ 31,620	$ 34,134	$ 33,921	$ 34,591	$ 33,840	**$ 35,629**
01 411 156000	HEALTH/MEIT INSURANCE	$ -	$ -	$ -	$ 5,000	$ -	**$ 18,000**
01 411 156101	HEALTHCARE HRA	$ -	$ -	$ -	$ 250	$ -	**$ 250**
01 411 161000	SOCIAL SECURITY	$ 1,961	$ 2,116	$ 2,103	$ 5,551	$ 2,100	**$ 8,133**
01 411 161001	MEDICARE	$ 458	$ 495	$ 492	$ 1,045	$ 490	**$ 1,532**
01 411 162000	PA UNEMPLOYMENT COMP	$ 100	$ 150	$ 211	$ 400	$ 230	**$ 500**
01 411 231000	VEHICLE FUEL/GASOLINE	$ 4,134	$ 6,064	$ 4,719	$ 6,500	$ 5,310	**$ 11,000**
01 411 232000	VEHICLE FUEL/DIESEL-VFD	$ 25,538	$ 17,389	$ 18,640	$ 20,000	$ 17,120	**$ 20,000**
01 411 240000	OPERATING SUPPLIES	$ 1,559	$ 1,387	$ 349	$ 2,400	$ 40	**$ 2,400**
01 411 242002	OPER SUPPLY/FIRE PREVENT	$ -	$ -	$ -	$ 1,000	$ -	**$ 1,000**
01 411 242004	OPER SUPPLY/DEP F.MARSHA	$ -	$ -	$ 4,183	$ 2,500	$ 320	**$ 2,000**
01 411 251000	VEHICLE MAINT/FM	$ 425	$ 660	$ 1,695	$ 2,000	$ 670	**$ 2,000**
01 411 321002	CELLULAR PHONE	$ -	$ -	$ -	$ 350	$ -	**$ 350**
01 411 327000	RADIO EQUIPMENT MAINT	$ -	$ -	$ -	$ -	$ -	**$ -**
01 411 327001	RADIO EQUIPT MAINT/VOL FIR	$ -	$ -	$ -	$ -	$ -	**$ -**
01 411 354000	WORKERS COMPENSATION	$ 60,118	$ 64,620	$ 92,040	$ 80,000	$ 105,000	**$ 110,000**
01 411 363000	HYDRANT SERVICE	$ 225,007	$ 225,007	$ 226,185	$ 225,000	$ 225,000	**$ 225,000**
01 411 374001	MAINT/EMER GENERATORS	$ -	$ -	$ -	$ 1,500	$ -	**$ 1,000**
01 411 420000	DUES/MEMBERSHIP	$ 901	$ 860	$ 1,316	$ 2,000	$ 990	**$ 2,000**
01 411 461000	TRAINING	$ 2,215	$ 250	$ 765	$ 3,000	$ 380	**$ 3,000**
01 411 530000	FIRE PROTECTION SERVICES	$ 640,000	$ 640,000	$ 650,281	$ 640,000	$ 640,000	**$ 640,000**
01 411 530001	REIMBURSMENT TO RELIEF ASSOCIATION	$ 274,077	$ 55,000	$ 55,000	$ 55,000	$ 55,000	**$ 55,000**
01 411 530005	CONTRIB/ROSS-WESTVIEW	$ 210,263	$ 210,263	$ -	$ -	$ -	**$ -**
01 411 530006	VOLUNTEER FIRE RELIEF ACT 205	$ -	$ 217,950	$ 220,597	$ 220,000	$ 234,164	**$ 225,000**
01 411 750000	CAPITAL PURCHASES	$ -	$ 11,138	$ 12,364	$ 20,000	$ 11,000	**$ 20,000**
	Subtotal	**$ 1,478,376**	**$ 1,487,484**	**$ 1,324,862**	**$ 1,365,587**	**$ 1,331,654**	**$ 1,453,794**

ACCOUNT #	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
	SCHOOL CROSSING GUARDS						
01 419 140003	WAGES - SCHOOL CROSSING GUARDS	$ 188,395	$ 198,987	$ 189,882	$ 221,205	$ 221,205	**$ 240,000**
01 419 157000	STD/LTD/LIFE	$ 2,033	$ 2,233	$ 2,166	$ 2,400	$ 2,040	**$ 2,203**
01 419 161000	SOCIAL SECURITY	$ 11,680	$ 12,337	$ 11,773	$ 17,033	$ 12,100	**$ 18,480**
01 419 161001	MEDICARE	$ 2,732	$ 2,885	$ 2,753	$ 3,207	$ 2,830	**$ 3,480**
01 419 162000	PA UMEMPLOYMENT COMP.	$ 1,557	$ 1,848	$ 2,940	$ 3,200	$ 3,570	**$ 3,200**
01 419 191002	UNIFORM ALLOW/SCHOOL GUARDS	$ 5,625	$ 6,000	$ 6,375	$ 6,500	$ 6,500	**$ 7,000**
01 419 238001	UNIFORM REPLACE/SCHOOL GUARDS	$ 3,324	$ 135	$ 411	$ 3,500	$ 850	**$ 1,000**
01 419 354000	WORKER'S COMP	$ 19,900	$ 21,216	$ 25,897	$ 25,000	$ 21,530	**$ 25,000**
	Subtotal	**$ 235,246**	**$ 245,642**	**$ 242,196**	**$ 282,045**	**$ 270,625**	**$ 300,363**

ACCOUNT #	ACCOUNT DESCRIPTION	2022	2023	2024	2025	2025	2026
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	BUDGET
	BUILDING AND CODES						
01 413 122000	SALARY-BUILDING CODE OFFICIAL	$ 71,510	$ 77,242	$ 76,788	$ 79,285	$ 79,285	**$ 81,664**
01 413 130004	CODE OFFICER	$ 65,099	$ 93,648	$ 87,759	$ 105,000	$ 66,352	**$ 68,343**
01 413 140000	WAGES-CLERICAL	$ 97,893	$ 58,141	$ 58,290	$ 60,590	$ 72,860	**$ 60,590**
01 413 156000	HEALTH/MEIT INSURANCE	$ 43,005	$ 40,104	$ 42,128	$ 50,000	$ 42,570	**$ 45,976**
01 413 156101	HEALTHCARFE HRA	$ 1,413	$ 1,399	$ 1,185	$ 2,000	$ 850	**$ 918**
01 413 157000	STD/LTD/LIFE	$ 3,029	$ 2,285	$ 2,285	$ 2,800	$ 2,280	**$ 2,462**
01 413 161000	SOCIAL SECURITY	$ 14,430	$ 14,153	$ 13,771	$ 18,855	$ 12,310	**$ 16,216**
01 413 161001	MEDICARE	$ 3,382	$ 3,310	$ 3,220	$ 3,551	$ 2,880	**$ 3,054**
01 413 162000	PA UNEMPLOYMENT COMP	$ 398	$ 668	$ 829	$ 1,000	$ 590	**$ 1,000**
01 413 182001	LONGEVITY CLERICAL	$ -	$ -	$ 100	$ 100	$ 100	**$ 125**
01 413 231000	VEHICLE FUEL/GASOLINE	$ 1,524	$ 1,696	$ 1,517	$ 2,000	$ 580	**$ 2,000**
01 413 231100	VEHICLE MAINTENANCE	$ 320	$ -	$ 476	$ 1,000	$ 50	**$ 1,000**
01 413 240000	OPERATING SUPPLIES	$ 17,760	$ 7,181	$ 6,421	$ 10,000	$ 11,430	**$ 10,000**
01 413 242002	DEMOLITION/BLIGHT PROPERTIES	$ 66,758	$ (28,685)	$ 10,686	$ -	$ 16,250	**$ 30,000**
01 413 242003	VACANT PROPERTY MAINTENANCE	$ -	$ -	$ 45,000	$ 5,000	$ -	**$ 5,000**
01 413 242006	REFERENCE & CODE BOOKS	$ 10,349	$ 3,999	$ 3,959	$ 3,500	$ 5,230	**$ 5,000**
01 413 310000	PROF SERVICES/APPEALS	$ -	$ 345	$ 295	$ 2,000	$ 330	**$ 2,000**
01 413 310001	THIRD PARTY FEES (80%)	$ 244,194	$ 410,957	$ 272,982	$ 250,000	$ 158,470	**$ 250,000**
01 413 321000	TELEPHONE	$ 718	$ 875	$ 840	$ 800	$ 420	**$ 800**
01 413 321002	CELLULAR PHONE	$ 2,873	$ 1,728	$ 1,981	$ 2,000	$ 980	**$ 2,000**
01 413 325000	POSTAGE	$ 1,802	$ 579	$ 457	$ 1,500	$ 540	**$ 1,500**
01 413 342000	PRINTING	$ -	$ -	$ -	$ -	$ -	**$ -**
01 413 354000	WORKERS COMPENSATION	$ 1,240	$ 1,393	$ 1,701	$ 1,800	$ 1,410	**$ 1,800**
01 413 384000	LEASE-MACHINERY&EQUIPMENT	$ 1,799	$ 1,899	$ -	$ 2,500	$ 1,800	**$ 2,500**
01 413 420000	DUES/MEMBERSHIP	$ 3,000	$ 1,772	$ 1,539	$ 2,500	$ 4,230	**$ 3,500**
01 413 451000	MAINTENANCE CONTRACTS	$ 31,448	$ 28,193	$ 34,356	$ 40,000	$ 34,270	**$ 37,000**
01 413 460000	MEETINGS AND CONFERENCES	$ 648	$ 371	$ 2,240	$ 1,500	$ 1,810	**$ 1,500**
01 413 750000	CAPITAL PURCHASES	$ 9,452	$ -	$ 12,036	$ 30,000	$ 21,640	**$ 30,000**
	Subtotal	**$ 694,044**	**$ 723,254**	**$ 682,841**	**$ 679,281**	**$ 539,517**	**$ 665,947**

ACCOUNT #	ACCOUNT DESCRIPTION	2022	2023	2024	2025	2025	2026
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	BUDGET
	PLANNING & ZONING						
01 414 115000	DIRECTOR OF COMMUNITY DEVELOPMENT	$ 86,778	$ 94,630	$ 95,023	$ 98,082	$ 98,082	**$ 101,024**
01 414 116000	SALARY - ZHB/PLANNING COMMITTEE	$ 8,200	$ 8,350	$ 8,100	$ 8,400	$ 8,400	**$ 8,400**
01 414 145001	SECRETARIAL SERVICE/ZHB	$ 3,078	$ 4,104	$ 2,728	$ 3,500	$ 3,780	**$ 3,500**
01 414 145002	SECRETARIAL SEVICE/PLANNING	$ 1,384	$ 866	$ 810	$ 1,000	$ 1,190	**$ 1,000**
01 414 156000	HEALTH/MEIT INSURANCE	$ 12,591	$ 25,634	$ 25,866	$ 28,000	$ 26,140	**$ 28,231**
01 414 156101	HEALTHCARE HRA	$ 142	$ 386	$ 179	$ 500	$ 1,930	**$ 2,084**
01 414 157000	STD;TD;OFE	$ 554	$ 554	$ 554	$ 650	$ 550	**$ 594**
01 414 161000	SOCIAL SECURITY	$ 5,960	$ 6,386	$ 6,390	$ 8,546	$ 6,370	**$ 8,772**
01 414 161001	MEDICARE	$ 1,394	$ 1,494	$ 1,495	$ 1,544	$ 1,490	**$ 1,587**
01 414 162000	PAUC MATCH	$ 102	$ 201	$ 222	$ 200	$ 170	**$ 200**
01 414 314001	LEGAL SERVICES	$ 21,189	$ 21,233	$ 20,366	$ 21,000	$ 25,760	**$ 22,000**
01 414 321002	CELL PHONE	$ 420	$ 438	$ 420	$ 420	$ 400	**$ 400**
01 414 341000	LEGAL ADVERTISING	$ 3,168	$ 2,272	$ 1,841	$ 3,000	$ 2,610	**$ 3,000**
01 414 342000	PRINTING	$ -	$ -	$ -	$ -	$ -	**$ -**
01 414 460000	MEETINGS AND CONFERENCES	$ -	$ 59	$ -	$ 500	$ -	**$ 500**
	Subtotal	**$ 144,959**	**$ 166,605**	**$ 163,992**	**$ 175,342**	**$ 176,872**	**$ 181,293**

	EMERGENCY MANAGEMENT						
01 415 240000	OPERATING SUPPLIES	$ 426	$ -	$ -	$ 1,000	$ -	**$ 1,000**
01 415 321002	CELLULAR PHONE	$ 1,633	$ 1,635	$ 1,631	$ 1,600	$ 1,490	**$ 1,600**
01 415 750000	CAPITAL PURCHASES	$ -	$ -	$ -	$ -	$ -	**$ -**
	Subtotal	**$ 2,059**	**$ 1,635**	**$ 1,631**	**$ 2,600**	**$ 1,490**	**$ 2,600**

ACCOUNT #	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
	PUBLIC WORKS -GENERAL						
01 430 122000	SALARY-SUPERINTENDENT	$ 115,710	$ 114,949	$ 115,488	$ 118,361	$ 118,361	**$ 121,912**
01 430 122001	SALARY-ASST SUPERINTENDENT	$ 231,718	$ 247,882	$ 261,205	$ 258,899	$ 258,899	**$ 266,666**
01 430 140000	WAGES-CLERICAL	$ 54,038	$ 70,847	$ 58,290	$ 60,320	$ 60,320	**$ 60,320**
01 430 140001	WAGES-ROAD CREW	$ 1,677,358	$ 1,829,462	$ 1,936,247	$ 1,969,640	$ 1,849,280	**$ 2,028,730**
01 430 140006	WAGES-SUMMER	$ 11,314	$ 51,143	$ 45,951	$ 45,000	$ 58,080	**$ 50,000**
01 430 156000	HEALTH/MEIT INSURANCE	$ 502,775	$ 529,452	$ 565,019	$ 599,336	$ 579,470	**$ 625,828**
01 430 156100	HEALTHCARE BUY-BACK	$ 7,231	$ 6,136	$ 5,292	$ 5,600	$ 5,580	**$ 6,026**
01 430 156101	HEALTHCARE HRA	$ 31,825	$ 35,910	$ 39,586	$ 45,000	$ 41,970	**$ 45,328**
01 430 157000	STD/LTD/LIFE	$ 23,827	$ 27,882	$ 30,006	$ 31,000	$ 30,760	**$ 31,000**
01 430 161000	SOCIAL SECURITY	$ 135,343	$ 145,169	$ 153,667	$ 188,821	$ 152,320	**$ 194,627**
01 430 161001	MEDICARE	$ 31,652	$ 33,950	$ 35,939	$ 35,557	$ 35,620	**$ 36,651**
01 430 162000	PA UNEMPLOYMENT COMP	$ 3,359	$ 6,833	$ 8,040	$ 9,000	$ 7,580	**$ 9,000**
01 430 182000	LONGEVITY	$ 4,748	$ 3,660	$ 4,034	$ 6,000	$ 6,000	**$ 6,000**
01 430 182001	LONGEVITY CLERICAL	$ 463	$ 478	$ -	$ -	$ -	**$ -**
01 430 183000	OVERTIME/ROAD CREW	$ 101,651	$ 41,005	$ 76,715	$ 110,000	$ 136,620	**$ 125,000**
01 430 188000	MEAL MONEY	$ 2,669	$ 1,641	$ 2,831	$ 3,500	$ 4,520	**$ 4,200**
01 430 210000	OFFICE SUPPLIES	$ 3,314	$ 4,279	$ 3,418	$ 4,000	$ 4,260	**$ 4,500**
01 430 236000	HOUSEHOLD SUPPLIES	$ 4,599	$ 6,672	$ 7,233	$ 6,000	$ 6,190	**$ 6,000**
01 430 236001	SAFETY EQUIPMENT/FIRST AID	$ 9,735	$ 8,516	$ 8,046	$ 9,000	$ 3,700	**$ 9,000**
01 430 238000	UNIFORM RENTAL	$ 12,068	$ 13,889	$ 17,462	$ 15,000	$ 20,270	**$ 16,000**
01 430 250000	REPAIR & MAINT SUPPLIES	$ 24,867	$ 23,560	$ 32,223	$ 30,000	$ 59,610	**$ 35,000**
01 430 260000	SMALL TOOLS	$ 6,929	$ 5,705	$ 6,439	$ 7,000	$ 5,430	**$ 7,000**
01 430 321000	TELEPHONE	$ -	$ 189	$ 564	$ 500	$ 870	**$ 800**
01 430 321002	CELLULAR PHONE	$ 5,849	$ 5,926	$ 5,113	$ 5,800	$ 3,410	**$ 6,000**
01 430 321003	ANSWERING SERVICE CALLS	$ 1,153	$ 903	$ 1,014	$ 1,250	$ 990	**$ 1,250**
01 430 327000	RADIO EQUIPMENT MAINT	$ 1,870	$ 4,656	$ -	$ 2,500	$ -	**$ 2,500**
01 430 354000	WORKERS COMPENSATION	$ 182,229	$ 189,404	$ 231,187	$ 220,000	$ 192,170	**$ 220,000**
01 430 361000	ELECTRICITY	$ 29,475	$ 24,732	$ 26,816	$ 26,000	$ 26,700	**$ 27,000**
01 430 362000	GAS/HEATING	$ 36,395	$ 21,247	$ 18,715	$ 30,000	$ 29,980	**$ 32,000**
01 430 366000	WATER	$ 5,564	$ 5,837	$ 4,902	$ 6,000	$ 5,400	**$ 6,000**
01 430 370000	REPAIR/MAINT SERVICES	$ 32,458	$ 91,959	$ 55,507	$ 40,000	$ 43,260	**$ 45,000**
01 430 384000	EQUIPMENT RENTAL	$ 8,881	$ 14,880	$ 5,444	$ 12,500	$ 3,500	**$ 10,000**
01 430 450000	CONTRACTED SERVICES	$ 2,336	$ 3,893	$ 12,786	$ 10,000	$ 21,550	**$ 15,000**
01 430 450006	PA ONE CALL SYSTEM	$ 2,304	$ 4,441	$ 2,803	$ 3,500	$ 2,730	**$ 3,500**
01 430 451000	MAINTENANCE CONTRACTS	$ 8,556	$ 7,781	$ 8,270	$ 10,000	$ 7,910	**$ 10,000**
01 430 460000	MEETINGS AND CONFERENCES	$ 4,572	$ 220	$ 7,739	$ 3,500	$ 2,700	**$ 3,500**
01 430 480001	RECYCLE BINS/LEAF BAGS	$ -	$ -	$ 2,309	$ -	$ 2,750	**$ -**
01 430 740000	CAPITAL PURCH - EXISTING	$ 337,311	$ 227,332	$ 152,008	$ 250,000	$ 175,000	**$ 225,000**
01 430 750000	CAPITAL PURCH - NEW LEASES	$ 205,044	$ 1,062,397	$ 289,115	$ 300,000	$ 200,000	**$ 300,000**
	Subtotal	**$ 3,861,190**	**$ 4,874,818**	**$ 4,237,424**	**$ 4,478,584**	**$ 4,163,760**	**$ 4,596,337**
	PUBLIC WORKS - ROAD MAINT						
01 431 250000	REPAIR & MAINT SUPPLIES	$ 6,388	$ 3,876	$ 35,579	$ 10,000	$ 5,900	**$ 10,000**
01 431 252000	ASPHALT	$ 71,606	$ 59,224	$ 86,584	$ 65,000	$ 67,580	**$ 65,000**
01 431 252001	COLD PATCH	$ 568	$ 1,395	$ 829	$ 4,000	$ 530	**$ 4,000**
	Subtotal	**$ 78,562**	**$ 64,495**	**$ 122,992**	**$ 79,000**	**$ 74,010**	**$ 79,000**
	PUBLIC WORKS-SNOW REMOVAL						
01 432 245000	SALT & CINDERS	$ 778,274	$ 261,409	$ 221,292	$ 450,000	$ 504,730	**$ 525,000**
01 432 246000	CALCIUM	$ 3,048	$ -	$ 476	$ 2,500	$ -	**$ 2,500**
	Subtotal	**$ 781,322**	**$ 261,409**	**$ 221,768**	**$ 452,500**	**$ 504,730**	**$ 527,500**

ACCOUNT #	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
	PUBLIC WORKS - TRAFFIC CONTROL						
01 433 250000	POST - HARDWARE - MISC	$ 3,033	$ 4,205	$ 4,675	$ 5,000	$ 1,730	**$ 5,000**
01 433 250001	POST/RAILS/HARDWARE/MISC	$ 14,039	$ 14,498	$ 2,938	$ 15,000	$ 21,900	**$ 18,000**
01 433 263000	PAINT	$ 9,567	$ 4,711	$ 541	$ 6,250	$ 540	**$ 5,000**
01 433 266000	SIGN MATERIALS	$ 16,517	$ 8,592	$ 12,193	$ 16,000	$ 7,120	**$ 16,000**
01 433 450000	CONTRACTED SERVICES	$ 134	$ 2,844	$ -	$ 2,000	$ -	**$ 2,000**
01 433 450001	TRAFFIC SIGNAL MAINTENANCE	$ 40,999	$ 37,122	$ 37,884	$ 45,000	$ 42,930	**$ 45,000**
01 433 450003	TRAFFIC SIGNAL OPERATION	$ 41,162	$ 38,514	$ 33,446	$ 35,000	$ 32,930	**$ 35,000**
01 433 750000	CAPITAL PURCHASES	$ 81,780	$ 95,180	$ 79,545	$ 701,168	$ 32,610	**$ 701,168**
	Subtotal	**$ 207,231**	**$ 205,666**	**$ 171,223**	**$ 825,418**	**$ 139,760**	**$ 827,168**
	PUBLIC WORKS - STREET LIGHTING						
01 434 361000	ELECTRICITY	$ 285,152	$ 277,033	$ 264,632	$ 270,000	$ 251,550	**$ 270,000**
01 434 374000	REPAIR/MAINT/EQUIPT	$ 1,962	$ 3,152	$ 250	$ 500,000	$ 280,000	**$ 750,000**
	Subtotal	**$ 287,114**	**$ 280,185**	**$ 264,882**	**$ 770,000**	**$ 531,550**	**$ 1,020,000**
	PUBLIC WORKS - STORM SEWERS						
01 436 250000	REPAIR & MAINTENANCE SUPPLIES	$ 34,571	$ 47,225	$ 98,849	$ 100,000	$ 82,550	**$ 100,000**
01 436 250001	CULVERTS	$ 20,155	$ 22,486	$ 16,519	$ 20,000	$ 47,330	**$ 40,000**
01 436 264000	CASTINGS	$ 23,578	$ 40,324	$ 36,012	$ 40,000	$ 26,780	**$ 40,000**
01 436 265000	PIPE	$ 32,837	$ 9,403	$ 5,890	$ 12,500	$ 36,150	**$ 40,000**
01 436 384000	EQUIPMENT RENTAL	$ -	$ -	$ -	$ -	$ -	**$ -**
01 436 420000	PINE CREEK TMDL ANNUAL CONTRIB.	$ -	$ -	$ -	$ -	$ -	**$ -**
01 436 750000	CAPITAL PURCHASES	$ 1,790	$ -	$ 13,812	$ 20,000	$ -	**$ 10,000**
	Subtotal	**$ 112,931**	**$ 119,438**	**$ 171,082**	**$ 192,500**	**$ 192,810**	**$ 230,000**

ACCOUNT #	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
	PUBLIC WORKS - VEHICLE REPAIRS						
01 437 231000	VEHICLE FUEL/GASOLINE	$ 97,497	$ 67,175	$ 78,421	$ 86,000	$ 64,640	**$ 85,000**
01 437 232000	VEHICLE FUEL/DIESEL	$ 182,667	$ 119,630	$ 100,776	$ 150,000	$ 79,240	**$ 135,000**
01 437 234000	OIL	$ 7,543	$ 7,648	$ 8,301	$ 6,000	$ 8,290	**$ 8,000**
01 437 235000	LUBRICANTS	$ 701	$ 1,241	$ 713	$ 2,500	$ 290	**$ 2,000**
01 437 250000	REPAIR & MAINT SUPPLIES	$ 22,676	$ 31,862	$ 25,671	$ 30,000	$ 19,890	**$ 30,000**
01 437 251000	VEHICLE PARTS	$ 96,887	$ 95,079	$ 93,511	$ 82,500	$ 76,720	**$ 85,000**
01 437 251001	TIRES	$ 22,079	$ 24,732	$ 22,945	$ 20,000	$ 8,990	**$ 25,000**
01 437 251002	SNOW EQUIPMENT PARTS	$ 15,342	$ 4,794	$ 1,728	$ 7,500	$ 1,880	**$ 7,000**
01 437 374000	REPAIR/MAIN/EQUIPMENT	$ 51,727	$ 38,141	$ 17,585	$ 50,000	$ 37,920	**$ 50,000**
	Subtotal	**$ 497,119**	**$ 390,301**	**$ 349,651**	**$ 434,500**	**$ 297,860**	**$ 427,000**

ACCOUNT #	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
	PARKS & RECREATION						
01 451 122000	SALARY-PARKS & REC DIRECTOR	$ 70,990	$ 84,582	$ 70,080	$ 72,100	$ 72,100	**$ 74,263**
01 451 130002	WAGES - OUTDOOR REC ASSISTANT	$ 37,776	$ 54,346	$ 17,390	$ 48,645	$ 48,645	**$ 50,104**
01 451 130004	WAGES-CLERICAL	$ 38,224	$ 40,500	$ 44,337	$ 46,592	$ 46,592	**$ 48,672**
01 451 140002	WAGES-RECREATON SPECIALIST	$ 44,138	$ 47,671	$ 47,390	$ 48,933	$ 48,933	**$ 50,401**
01 451 140005	WAGES-REC & ECP ATTENDANTS	$ 11,826	$ 13,003	$ 12,452	$ 14,500	$ 13,000	**$ 16,000**
01 451 140006	WAGES-FACILITY ATTENDANTS	$ 7,503	$ 11,934	$ 11,501	$ 11,500	$ 16,370	**$ 17,500**
01 451 140008	WAGES-INTERNS/COACHES	$ -	$ -	$ 4,927	$ 7,000	$ 4,810	**$ 7,000**
01 451 146000	INSTRUCTORS	$ 20,692	$ 20,527	$ 19,691	$ 20,000	$ 21,810	**$ 21,000**
01 451 156000	HEALTH/MEIT INSURANCE	$ 39,120	$ 57,117	$ 53,451	$ 60,000	$ 59,520	**$ 64,282**
01 451 156101	HEALTHCARE HRA	$ 3,785	$ 5,299	$ 5,481	$ 7,500	$ 7,180	**$ 7,754**
01 451 157000	STD/LTD/LIFE	$ 1,984	$ 2,215	$ 1,950	$ 2,200	$ 2,840	**$ 3,067**
01 451 161000	SOCIAL SECURITY	$ 12,954	$ 15,733	$ 12,865	$ 20,734	$ 15,110	**$ 21,940**
01 451 161001	MEDICARE	$ 3,030	$ 3,679	$ 3,009	$ 3,904	$ 3,530	**$ 4,132**
01 451 162000	PA UNEMPLOYMENT COMP	$ 688	$ 937	$ 1,500	$ 1,400	$ 1,560	**$ 1,500**
01 451 210000	OFFICE SUPPLIES	$ 8,533	$ 4,460	$ 2,607	$ 4,500	$ 1,600	**$ 4,500**
01 451 210100	PROGRAM SUPPLIES	$ 7,561	$ 6,105	$ 6,644	$ 8,000	$ 3,650	**$ 6,000**
01 451 231000	VEHICLE FUEL/GASOLINE	$ -	$ 481	$ 4,613	$ 3,500	$ 4,510	**$ 5,000**
01 451 240000	COMPLEMENTARY SUPPLIES	$ 2,910	$ 1,617	$ 645	$ 2,000	$ 580	**$ 2,000**
01 451 247000	5-K RUN	$ 15	$ 91	$ 149	$ 100	$ -	**$ 100**
01 451 247001	COMMUNITY EVENTS	$ 4,023	$ 3,480	$ 4,150	$ 4,000	$ 4,100	**$ 5,000**
01 451 247002	COMMUNITY DAY	$ 36,008	$ 25,620	$ 23,213	$ 25,000	$ 19,420	**$ 25,000**
01 451 247003	COMMUNITY DAY - FIREWORKS	$ 5,250	$ -	$ -	$ -	$ -	**$ -**
01 451 247006	4th JULY PARADE - PERRYSVILLE	$ 413	$ 621	$ 891	$ 800	$ 740	**$ 800**
01 451 247007	4TH JULY PARADE - FIREWORKS	$ 5,250	$ 11,000	$ 11,500	$ 12,000	$ 6,230	**$ 12,500**
01 451 321002	CELLULAR PHONE	$ 630	$ 875	$ 998	$ 1,000	$ 1,200	**$ 1,100**
01 451 337000	AUTO ALLOWANCE	$ 330	$ 192	$ 216	$ 1,000	$ -	**$ 1,000**
01 451 354000	WORKERS COMPENSATION	$ 12,700	$ 13,616	$ 16,620	$ 16,000	$ 13,820	**$ 16,000**
01 451 420000	DUES/MEMBERSHIP	$ 421	$ 75	$ 500	$ 600	$ 90	**$ 1,100**
01 451 510001	ATHLETIC ADVISORY BOARD	$ -	$ -	$ -	$ 500	$ -	**$ 500**
01 451 750000	CAPITAL PURCHASES	$ 229,113	$ 79,335	$ 10,028	$ 11,000	$ 10,030	**$ 11,000**
	Subtotal	**$ 605,867**	**$ 505,112**	**$ 388,799**	**$ 455,008**	**$ 427,970**	**$ 479,216**
	RECREATION PROGRAMMING						
01 453 140007	WAGES-SUMMER REC	$ 43,853	$ 56,188	$ 74,162	$ 80,000	$ 67,160	**$ 80,000**
01 453 146000	INSTRUCTORS	$ 734	$ -	$ -	$ 500	$ -	**$ 500**
01 453 161000	SOCIAL SECURITY	$ 2,745	$ 3,484	$ 4,598	$ 6,160	$ 4,160	**$ 6,160**
01 453 161001	MEDICARE	$ 642	$ 815	$ 1,075	$ 1,160	$ 970	**$ 1,160**
01 453 162000	PA UNEMPLOYMENT COMP	$ 443	$ 697	$ 1,535	$ 1,600	$ 1,510	**$ 1,600**
01 453 240000	OPERATING SUPPLIES/SUMMER	$ 1,446	$ 10,254	$ 2,983	$ 5,000	$ 3,040	**$ 5,000**
01 453 247000	BVELLVUE POOL CO-OP	$ 5,922	$ 8,083	$ 6,404	$ 10,000	$ 10,000	**$ 10,000**
01 453 250000	REPAIR & MAINT SUPPLIES	$ 144	$ -	$ -	$ 500	$ -	**$ -**
01 453 310000	PROFESSIONAL SERVICES	$ -	$ 1,540	$ 2,600	$ -	$ -	**$ -**
01 453 325000	POSTAGE	$ 4,712	$ 2,284	$ 1,306	$ 3,500	$ 1,540	**$ 3,500**
01 453 341001	NEWSLETTER/ADVERTISING	$ 1,273	$ -	$ 400	$ 150	$ 240	**$ 200**
01 453 342000	PRINTING	$ 6,320	$ 2,583	$ 2,921	$ 5,000	$ 2,680	**$ 5,000**
01 453 354000	WORKERS COMPENSATION	$ 6,700	$ 7,283	$ 8,890	$ 8,700	$ 7,390	**$ 9,000**
01 453 384000	EQUIPMENT RENTAL	$ 598	$ 2,666	$ 3,223	$ 3,000	$ 3,800	**$ 4,000**
01 453 420000	DUES/MEMBERSHIP	$ 375	$ 555	$ 165	$ 500	$ -	**$ 500**
01 453 460000	MEETINGS AND CONFERENCES	$ 1,799	$ 4,397	$ 2,908	$ 4,000	$ 5,090	**$ 7,500**
01 453 461000	TRAINING	$ 3,668	$ 2,546	$ 3,028	$ 3,500	$ 2,160	**$ 3,500**
01 453 462000	OUTDOOR RECREATION	$ 7,173	$ 19,472	$ 18,480	$ 30,000	$ 21,000	**$ 25,000**
01 453 510000	FIELD TRIPS/SUMMER	$ 1,450	$ 905	$ 5,026	$ 5,000	$ 4,100	**$ 5,000**
	Subtotal	**$ 89,996**	**$ 123,751**	**$ 139,705**	**$ 168,270**	**$ 134,840**	**$ 167,620**

ACCOUNT #	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
	PARKS - OTHER MAINTENANCE						
01 454 250000	REPAIR & MAINT SUPPLIES	$ 47,162	$ 60,732	$ 42,752	$ 55,000	$ 45,000	**$ 55,000**
01 454 250002	PERRYSVILLE BUSINESS DISTRICT	$ 1,050	$ -	$ 225	$ 1,500	$ -	**$ 1,500**
01 454 250010	WEED CONTROL	$ 35	$ 4,290	$ 2,168	$ 2,500	$ 250	**$ 2,500**
01 454 250015	FIELD MAINTENANCE	$ 3,089	$ 9,207	$ 7,532	$ 10,000	$ 6,380	**$ 10,000**
01 454 310000	PROFESSIONAL SERVICES	$ 33,910	$ 48,467	$ 28,077	$ 45,000	$ 15,220	**$ 40,000**
01 454 321000	TELEPHONE	$ 1,181	$ 1,194	$ 1,040	$ 1,000	$ 570	**$ 1,000**
01 454 361000	ELECTRICITY	$ 6,145	$ 6,695	$ 6,183	$ 6,000	$ 6,560	**$ 6,500**
01 454 362000	GAS/HEATING	$ 1,471	$ 824	$ 824	$ 900	$ 1,100	**$ 1,000**
01 454 366000	WATER	$ 5,659	$ 3,240	$ 2,616	$ 3,500	$ 2,300	**$ 3,500**
01 454 370000	REPAIR/MAINT/BUILDING	$ 23,128	$ 16,652	$ 2,199	$ 18,000	$ 7,270	**$ 16,000**
01 454 371000	LANDSCAPING	$ 3,297	$ 7,128	$ 7,824	$ 3,000	$ 12,340	**$ 6,000**
01 454 372000	LANDSCAPING CONTRACTS	$ 2,850	$ 4,471	$ -	$ 3,000	$ -	**$ -**
01 454 374000	REPAIR/MAINTENANCE/EQUIPMENT	$ 22,193	$ 25,220	$ 9,435	$ 25,000	$ 15,260	**$ 25,000**
01 454 440000	SANITATION SERVICES	$ 21,178	$ 19,878	$ 32,610	$ 35,000	$ 39,080	**$ 37,000**
01 454 450000	CONTRACTED SERVICES	$ 13,690	$ 10,051	$ 9,540	$ 15,000	$ 5,990	**$ 15,000**
01 454 470000	ROSS WALK BIKE	$ -	$ -	$ -	$ 5,000	$ -	**$ -**
	Subtotal	**$ 186,036**	**$ 218,049**	**$ 153,026**	**$ 229,400**	**$ 157,320**	**$ 220,000**
	LIBRARY						
01 456 530000	LIBRARY CONTRIBUTION	$ 512,687	$ 511,987	$ 545,406	$ 569,692	$ 569,692	**$ 594,085**
	Subtotal	**$ 512,687**	**$ 511,987**	**$ 545,406**	**$ 569,692**	**$ 569,692**	**$ 594,085**
	SENIOR PROGRAMS						
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**
	DEBT SERVICE						
01 472 500000	GENERAL OBLIGATION BOND PRINCIPAL	$ 480,000	$ 495,000	$ 510,000	$ 535,000	$ 535,000	**$ 555,000**
01 472 500001	GENERAL OBLIGATION BOND INTEREST	$ 176,899	$ 160,181	$ 139,444	$ 122,300	$ 122,300	**$ 100,900**
	Subtotal	**$ 656,899**	**$ 655,181**	**$ 649,444**	**$ 657,300**	**$ 657,300**	**$ 655,900**
	SERVICE FEES						
01 475 200000	BOND ISSUANCE COST	$ 593	$ 593	$ 593	$ 600	$ 650	**$ 600**
01 475 475000	BANKING FEES/SERVICE CHARGES	$ 74	$ -	$ 407	$ 250	$ 1,120	**$ 800**
	Subtotal	**$ 667**	**$ 593**	**$ 1,000**	**$ 850**	**$ 1,770**	**$ 1,400**
	REFUSE/RECYCLING						
01 426 450000	CONTRACTED SERVICES-RECYCLING	$ -	$ -	$ -	$ -	$ -	**$ -**
01 427 244000	COMMUNITY CLEANUP	$ -	$ -	$ -	$ -	$ -	**$ -**
01 427 450000	CONTRACTED SERVICES-SOLID	$ 13,736	$ 15,346	$ 11,574	$ 5,000	$ 6,670	**$ 5,000**
	Subtotal	**$ 13,736**	**$ 15,346**	**$ 11,574**	**$ 5,000**	**$ 6,670**	**$ 5,000**

ACCOUNT #	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
	PENSION OBLIGATIONS						
01 483 483100	POLICE PENSION CONTRIBUTIONS	$ 1,016,713	$ 984,700	$ 1,007,021	$ 1,486,652	$ 1,486,652	**$ 1,819,810**
01 483 483300	NON-UNIFORM PENSION CONTRIBUTIONS	$ 40,274	$ 34,188	$ 11,992	$ 39,575	$ 39,575	**$ 99,679**
01 483 500000	TOWNSHIP 401A CONTRIBUTION	$ 110,562	$ 137,211	$ 109,256	$ 138,349	$ 161,210	**$ 171,193**
01 483 500001	401A ANNUAL PLAN FEE	$ -	$ -	$ -	$ 1,000	$ 1,000	**$ 1,000**
	Subtotal	**$ 1,167,549**	**$ 1,156,099**	**$ 1,128,269**	**$ 1,665,576**	**$ 1,688,437**	**$ 2,091,682**
	HEALTH BENEFITS - RETIRED						
01 487 160000	RETIRED EMPLOYEES	$ 16,020	$ 27,208	$ 33,211	$ 40,000	$ 28,100	**$ 35,000**
	Subtotal	**$ 16,020**	**$ 27,208**	**$ 33,211**	**$ 40,000**	**$ 28,100**	**$ 35,000**
	INSURANCE						
01 488 351000	PROPERTY/CASUALTY	$ 60,608	$ 81,595	$ 106,045	$ 111,347	$ 169,643	**$ 178,125**
01 488 352000	PUBLIC OFFICIALS	$ 9,037	$ 11,174	$ 15,540	$ 16,317	$ 16,884	**$ 17,728**
01 488 352100	LAW ENFORCEMENT INS.	$ 37,709	$ 49,208	$ 51,000	$ 53,550	$ 42,616	**$ 44,747**
01 488 352200	EMPLOYMENT PRACTICES	$ 12,658	$ 16,268	$ 22,289	$ 23,403	$ 34,441	**$ 36,163**
01 488 352300	AUTO INSURANCE	$ 69,522	$ 83,824	$ 126,766	$ 133,104	$ 144,301	**$ 151,516**
01 488 352400	CYBER LIABILITY INSURANCE	$ 18,770	$ 13,925	$ 29,210	$ 30,671	$ 22,081	**$ 23,185**
	Subtotal	**$ 208,304**	**$ 255,994**	**$ 350,850**	**$ 368,393**	**$ 429,966**	**$ 451,464**
	INTERGOVERNMENTAL						
01 489 489000	MISCELLANEOUS EXPENSE	$ -	$ 2,050	$ -	$ -	$ 1,430	**$ -**
01 489 489420	NHCOG MEMBERSHIP DUES	$ 9,950	$ 9,950	$ 9,950	$ 10,000	$ 9,950	**$ 10,000**
01 489 489421	CONNECT MEMBERSHIP	$ -	$ 2,586	$ 2,586	$ 2,600	$ 2,590	**$ 2,600**
01 489 489423	ANTTC DUES	$ -	$ -	$ -	$ -	$ -	**$ -**
01 489 489422	NPDES STORMWATER PERMIT	$ 500	$ 500	$ 2,000	$ 1,000	$ 600	**$ 1,000**
	Subtotal	**$ 10,450**	**$ 15,086**	**$ 14,536**	**$ 13,600**	**$ 14,570**	**$ 13,600**
	REAL ESTATE TAX REASSESSMENT REFUNDS						
01 491 491430	REFUND OF REAL ESTATE TAXES	$ 10,098	$ 57,332	$ 272,763	$ 100,000	$ 95,000	**$ 75,000**
01 491 491500	NORTHWAY TIF RE REIMBURSEMENT	$ 82,046	$ 82,046	$ 82,046	$ 82,046	$ 82,046	**$ 82,046**
	Subtotal	**$ 92,145**	**$ 139,378**	**$ 354,809**	**$ 182,046**	**$ 177,046**	**$ 157,046**
	INTERFUND TRANSFER						
01 495 000018	TRANSFER TO CAPITAL FUND	$ 2,400,000	$ 2,800,000	$ 3,300,000	$ 3,050,000	$ 3,050,000	**$ 2,500,000**
01 495 500001	TRANSFER TO FIELD IMPROVEMENT FUND	$ -	$ -	$ -	$ -	$ -	**$ -**
01 495 500002	TRANSFER TO SIDEWALK PROJECT FUND	$ -	$ -	$ -	$ -	$ -	**$ -**
	Subtotal	**$ 2,400,000**	**$ 2,800,000**	**$ 3,300,000**	**$ 3,050,000**	**$ 3,050,000**	**$ 2,500,000**
	TOTAL EXPENSES	**$ 23,341,778**	**$ 25,168,054**	**$ 25,129,565**	**$ 28,438,890**	**$ 25,525,116**	**$ 29,274,755**

2026 SANITARY SEWAGE FUND

ACCOUNT	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
	REVENUES						
	INTEREST						
08 341 341100	INTEREST EARNED	$ 15,815	$ 28,360	$ 26,252	$ 25,000	$ 21,780	**$ 20,000**
	Subtotal	**$ 15,815**	**$ 28,360**	**$ 26,252**	**$ 25,000**	**$ 21,780**	**$ 20,000**
	SEWER FEES						
08 364 364100	SEWER CHARGE-CURRENT	$ 11,003,031	$ 11,398,907	$ 11,965,116	$ 13,128,000	$ 13,110,730	**$ 13,750,000**
08 364 364105	SEWER CHARGE-DELINQUENT	$ 201,883	$ 148,881	$ 71,610	$ 100,000	$ 340,630	**$ 125,000**
08 364 364110	SEWER CHARGE-CONNECTIONS	$ 6,708	$ -	$ 3,303	$ 10,000	$ 19,050	**$ 10,000**
	Subtotal	**$ 11,211,622**	**$ 11,547,788**	**$ 12,040,030**	**$ 13,238,000**	**$ 13,470,410**	**$ 13,885,000**
	OTHER REVENUE						
08 380 380389	ALCOSAN GROW GRANT	$ 146,470	$ 248,451	$ -	$ 100,000	$ 27,670	**$ -**
08 279 300000	FUND BALANCE	$ -	$ -	$ -	$ -	$ -	**$ -**
	Subtotal	**$ 146,470**	**$ 248,451**	**$ -**	**$ 100,000**	**$ 27,670**	**$ -**
	TOTAL REVENUES	**$ 11,373,907**	**$ 11,824,600**	**$ 12,066,282**	**$ 13,363,000**	**$ 13,519,860**	**$ 13,905,000**
	EXPENDITURES						
	FINANCIAL ADMINISTRATION						
08 402 316000	COMMISSION/JORDAN TAX	$ 43,203	$ 134,611	$ 178,808	$ 105,000	$ 122,180	**$ 140,000**
08 402 450000	CONTRACTED SVCS/BILLING	$ 174,712	$ 45,180	$ 40,278	$ 50,000	$ 21,440	**$ 40,000**
	Subtotal	**$ 217,915**	**$ 179,791**	**$ 219,086**	**$ 155,000**	**$ 143,620**	**$ 180,000**
	SEWER TREATMENT COSTS						
08 429 250000	REPAIR & MAINT SUPPLIES	$ 444,116	$ 45,657	$ 25,181	$ 50,000	$ 26,710	**$ 50,000**
08 429 310000	PROFESSIONAL SVCS	$ 273,562	$ 4,000	$ 6,696	$ 50,000	$ 1,920	**$ 10,000**
08 429 310002	PROFESSIONAL SVCS-GIS	$ 351,975	$ 263,572	$ 228,292	$ 200,000	$ 92,610	**$ 100,000**
08 429 364000	ALCOSAN CHARGES	$ 7,646,368	$ 8,181,227	$ 8,672,272	$ 9,108,000	$ 9,050,000	**$ 9,683,500**
08 429 364001	GIRTYS RUN SEWER AUTH	$ 1,439,389	$ 1,705,397	$ 1,463,477	$ 1,750,000	$ 1,550,000	**$ 1,750,000**
08 429 364002	LOWRIES RUN SEWER SUTH	$ -	$ -	$ -	$ -	$ -	**$ -**
08 429 750000	CAPITAL PURCHASES	$ 400,052	$ -	$ -	$ 85,000	$ 55,520	**$ 150,000**
	Subtotal	**$ 10,555,463**	**$ 10,199,853**	**$ 10,395,919**	**$ 11,243,000**	**$ 10,776,820**	**$ 11,743,500**
	CONSENT ORDER WORK						
08 430 310000	ENGINEERING	$ 53,710	$ 88,672	$ 206,710	$ 100,000	$ 103,230	**$ 75,000**
08 430 311000	INSPECTION	$ 11,389	$ 21,671	$ 44,161	$ 26,000	$ 25,240	**$ 20,000**
08 430 370000	DEFICIENCY CORRECTIONS	$ 1,050,462	$ 1,546,389	$ 612,741	$ 950,000	$ 1,600,000	**$ 600,000**
08 430 371000	EMERGENCY REPAIRS	$ -	$ -	$ -	$ 20,000	$ 7,890	**$ 20,000**
08 430 450000	CONTRACTED SVCS - CCTV	$ 54,773	$ 145,253	$ 523,932	$ 109,000	$ 88,530	**$ 25,000**
08 430 451000	FLOW REDUCTION CAPITAL PROJECTS	$ -	$ -	$ -	$ 5,000	$ -	**$ 5,000**
08 430 451100	SHALER-PINE CREEK	$ -	$ -	$ -	$ 5,000	$ -	**$ 5,000**
	Subtotal	**$ 1,170,333**	**$ 1,801,984**	**$ 1,387,544**	**$ 1,215,000**	**$ 1,824,890**	**$ 750,000**
	INTERFUND TRANSFER						
08 495 100000	TRANSFER TO GENERAL FUND	$ 750,000	$ 750,000	$ 750,000	$ 750,000	$ 750,000	**$ 750,000**
	Subtotal	**$ 750,000**	**$ 750,000**	**$ 750,000**	**$ 750,000**	**$ 750,000**	**$ 750,000**
	TOTAL EXPENDITURES	**$ 12,693,711**	**$ 12,931,628**	**$ 12,752,549**	**$ 13,363,000**	**$ 13,495,330**	**$ 13,423,500**
	EXCESS OR (DEFICIT)	**$ (1,319,804)**	**$ (1,107,028)**	**$ (686,267)**	**$ -**	**$ 24,530**	**$ 482,000**
	ENDING FUND BALANCE	**$ 3,739,112**	**$ 2,823,658**	**$ 2,823,658**	**$ 2,823,658**	**$ 2,848,188**	**$ 3,305,658**

2026 CAPITAL FUND

ACCOUNT	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
REVENUES							
	REVENUE						
19 341 341100	INTEREST	$ 1,687	$ 4,129	$ 2,785	$ 2,500	$ 1,000	$ 1,000
19 354 354087	RECREATION PARKS GRANT	$ -	$ -	$ 90,383	$ -	$ -	$ -
19 354 354090	MTF ROAD GRANT	$ -	$ -	$ -	$ -	$ -	$ -
19 395 100000	TRANSFER FROM GENERAL FUND	$ 2,400,000	$ 2,800,000	$ 3,300,000	$ 3,050,000	$ 3,050,000	$ 2,500,000
19 395 300000	TRANSFER FROM LIQUID FUELS	$ -	$ -	$ -	$ 650,000	$ 650,000	$ -
19 395 400000	TRANSFER FROM SIDEWALK FUND	$ -	$ -	$ -	$ -	$ -	$ 80,000
19 354 354110	POLICE EQUIPMENT GRANT	$ -	$ -	$ -	$ 25,000	$ -	$ 5,000
	Subtotal	**$ 2,401,687**	**$ 2,804,129**	**$ 3,393,168**	**$ 3,727,500**	**$ 3,701,000**	**$ 2,586,000**
	TOTAL REVENUES	**$ 2,401,687**	**$ 2,804,129**	**$ 3,393,168**	**$ 3,727,500**	**$ 3,701,000**	**$ 2,586,000**
EXPENDITURES							
	DATA PROCESSING						
19 407 321000	TELEPHONE SYSTEM	$ 2,420	$ 32,696	$ 7,647	$ 5,000	$ -	$ 5,000
19 407 402001	IT UPGRADES	$ 12,500	$ 13,895	$ 55,679	$ 50,000	$ 150,000	$ 40,000
19 407 450000	DIGITAL RECORD SCANNING	$ -	$ 27,582	$ 60,766	$ 25,000	$ 28,450	$ 25,000
		$ 14,920	**$ 74,174**	**$ 124,092**	**$ 80,000**	**$ 178,450**	**$ 70,000**
	POLICE EQUIPMENT & IMPROVEMENTS						
19 410 500001	AED REPLACEMENT PROGRAM	$ -	$ 21,405	$ -	$ -	$ -	$ -
19 410 500002	HARDWARE REPLACEMENT	$ 79,059	$ 18,665	$ 66,762	$ 55,000	$ 26,290	$ 55,000
19 410 500003	CAMERA SYSTEM UPGRADES	$ 29,455	$ 34,626	$ 29,708	$ 30,000	$ 98,550	$ 30,000
19 410 500004	TRAFFIC SIGNAGE	$ -	$ -	$ -	$ -	$ -	$ -
19 410 500005	EQUIPMENT REPLACEMENT PROGRAM	$ -	$ 23,553	$ 31,181	$ 68,000	$ 47,760	$ 88,000
19 410 500006	OFFICE IMPROVEMENTS	$ -	$ -	$ 194	$ 120,000	$ 28,480	$ 375,000
19 410 500007	MOBILE RADIOS	$ -	$ -	$ -	$ 10,000	$ 3,410	$ -
19 410 500008	BODY CAMERAS	$ -	$ -	$ -	$ -	$ -	$ 100,000
19 410 500009	FIREARM TRAINING SIMULATOR	$ 20,037	$ 7,931	$ -	$ -	$ -	$ -
19 410 500010	IN CAR VIDEO CAMERAS	$ -	$ -	$ -	$ 100,000	$ -	$ -
19 410 500011	RIOT CONTROL GEAR	$ (2,096)	$ -	$ -	$ -	$ -	$ -
19 410 500012	BALLIASTIC VESTS/REPLACEMENTS	$ 2,019	$ 4,214	$ 7,065	$ 51,000	$ 44,430	$ -
19 410 500013	RADAR/LASER SPEED TIMING DEVICE	$ 8,500	$ -	$ -	$ -	$ -	$ -
19 410 500014	AUTOMATED LICENSE PLATE READER	$ -	$ -	$ -	$ 20,000	$ -	$ 25,000
19 410 500015	FIRE POLICE EQUIPMENT	$ -	$ -	$ -	$ -	$ -	$ -
	Subtotal	**$ 136,973**	**$ 110,394**	**$ 134,910**	**$ 454,000**	**$ 248,920**	**$ 673,000**
	PLANNING & DEVELOPMENT PROJECTS						
19 414 350001	COMPREHENSIVE PLAN	$ -	$ -	$ -	$ -	$ -	$ -
19 414 550005	PLOTTER	$ -	$ -	$ -	$ -	$ -	$ -
	Subtotal	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	PUBLIC WORKS EQUIPMENT						
19 430 500002	HEAVY MACHINERY	$ 22,930	$ 150,736	$ 84,077	$ 20,000	$ 9,890	$ 60,000
	Subtotal	**$ 22,930**	**$ 150,736**	**$ 84,077**	**$ 20,000**	**$ 9,890**	**$ 60,000**
19 439 730000	PUBLIC WORKS BUILDING PROJECT	$ -	$ -	$ -	$ -	$ -	$ -
19 439 500000	MULTIMODAL ROAD PROJECTS	$ 7,778	$ 9,608	$ 559	$ -	$ 6,700	$ 100,000
19 439 370000	ROAD PROGRAM	$ 1,862,857	$ 1,752,883	$ 1,701,254	$ 1,500,000	$ 1,650,000	$ 1,700,000
19 439 371000	ADA PARKING IMPROVEMENTS	$ -	$ -	$ -	$ 43,000	$ 43,000	$ -
19 439 375000	BUILDING IMPROVEMENTS	$ 107,225	$ 91,360	$ 24,608	$ 50,000	$ 65,870	$ 40,000
19 439 376000	BRIDGE REPAIRS/REPLACEMENTS	$ 40,806	$ 64,571	$ 1,299,223	$ 1,400,000	$ 1,100,000	$ -
19 439 377000	SLOPE STABILIZATION	$ 24,106	$ -	$ 8,005	$ 25,000	$ -	$ 100,000
	Subtotal	**$ 2,042,772**	**$ 1,918,422**	**$ 3,033,649**	**$ 3,018,000**	**$ 2,865,570**	**$ 1,940,000**
	RECREATION						
19 454 370000	PARKS IMPROVEMENT PROJECTS	$ 232,120	$ 354,786	$ 187,331	$ 320,000	$ 180,000	$ 295,000
19 454 380000	TRAIL PROJECTS	$ -	$ 14,262	$ -	$ 10,000	$ 10,000	$ 5,000
19 454 390000	COMMUNITY CENTER UPGRADE	$ 64,210	$ -	$ -	$ -	$ -	$ -
19 454 390001	DENNY PARK IMPROVEMENTS	$ 3,300	$ -	$ -	$ -	$ -	$ -
19 454 390002	ECP SPILLWAY & POND INLETS	$ -	$ -	$ -	$ -	$ -	$ -
	Subtotal	**$ 299,630**	**$ 369,048**	**$ 187,331**	**$ 330,000**	**$ 190,000**	**$ 300,000**
	TOTAL EXPENDITURES	**$ 2,517,224**	**$ 2,622,774**	**$ 3,564,058**	**$ 3,902,000**	**$ 3,492,830**	**$ 3,043,000**
	ENDING FUND BALANCE	**$ 188,198**	**$ 369,553**	**$ 369,553**	**$ 195,053**	**$ 577,723**	**$ 120,723**

2026 LIQUID FUELS FUND

ACCOUNT	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
REVENUES							
	INTEREST						
35 341 341100	INTEREST EARNED	$ 12,421	$ 40,961	$ 38,825	$ 30,000	$ 28,630	$ 30,000
	Subtotal	**$ 12,421**	**$ 40,961**	**$ 38,825**	**$ 30,000**	**$ 28,630**	**$ 30,000**
	STATE SHARED REVENUE						
35 355 355050	LIQUID FUEL ALLOCATION	$ 908,633	$ 937,671	$ 930,585	$ 913,084	$ 932,770	$ 898,404
	Subtotal	**$ 908,633**	**$ 937,671**	**$ 930,585**	**$ 913,084**	**$ 932,770**	**$ 898,404**
	TOTAL REVENUES	**$ 921,053**	**$ 978,633**	**$ 969,410**	**$ 943,084**	**$ 961,400**	**$ 928,404**
EXPENDITURES							
	INTERFUND TRANSFER						
35 495 100000	TRANSFER TO GENERAL FUND	$ 1,065,675	$ 1,105,400	$ 673,001	$ 750,000	$ 750,000	$ 900,000
35 495 200000	TRANSFER TO CAPITAL FUND	$ -	$ -	$ -	$ 650,000	$ 650,000	$ -
	Subtotal	**$ 1,065,675**	**$ 1,105,400**	**$ 673,001**	**$ 1,400,000**	**$ 1,400,000**	**$ 900,000**
	TOTAL EXPENDITURES	**$ 1,065,675**	**$ 1,105,400**	**$ 673,001**	**$ 1,400,000**	**$ 1,400,000**	**$ 900,000**
	ENDING FUND BALANACE	**$ 614,051**	**$ 469,430**	**$ 765,839**	**$ 308,923**	**$ 327,239**	**$ 355,643**

2026 FIELD IMPROVEMENT FUND

ACCOUNT	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
REVENUES							
	REVENUE						
10 369 300001	TRANSFER FROM GENERAL FUND	$ -	$ -	$ -	$ -	$ -	$ -
10 369 300002	INTEREST	$ 888	$ 1,109	$ 817	$ 750	$ 369	$ 750
10 369 300003	ATHLETIC ASSOCIATION - USER FEES	$ -	$ -	$ -	$ -	$ -	$ -
	Subtotal	**$ 888**	**$ 1,109**	**$ 817**	**$ 750**	**$ 369**	**$ 750**
	TOTAL REVENUES	**$ 888**	**$ 1,109**	**$ 817**	**$ 750**	**$ 369**	**$ 750**
EXPENDITURES							
	EXPENSES						
10 369 500000	FIELD RENOVATION PROJECTS	$ 34,525	$ 55,215	$ 12,561	$ 20,000	$ 5,604	$ 20,000
	Subtotal	**$ 34,525**	**$ 55,215**	**$ 12,561**	**$ 20,000**	**$ 5,604**	**$ 20,000**
	TOTAL EXPENDITURES	**$ 34,525**	**$ 55,215**	**$ 12,561**	**$ 20,000**	**$ 5,604**	**$ 20,000**
	ENDING FUND BALANCE	**$ 212,164**	**$ 142,310**	**$ 111,587**	**$ 92,337**	**$ 106,352**	**$ 87,102**

2026 SIDEWALK PROJECT FUND

ACCOUNT	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
REVENUES							
	REVENUE						
11 369 300001	TRANSFER FROM GENERAL FUND	$ -	$ -	$ -	$ -	$ -	$ -
11 369 300002	PROPERTY OWNER CONTRIBUTIONS	$ -	$ -	$ 30,375	$ -	$ -	$ -
11 369 300003	INTEREST	$ 267	$ 415	$ 558	$ 250	$ 314	$ 250
	Subtotal	**$ 267**	**$ 415**	**$ 30,933**	**$ 250**	**$ 314**	**$ 250**
	TOTAL REVENUES	**$ 267**	**$ 415**	**$ 30,933**	**$ 250**	**$ 314**	**$ 250**
EXPENDITURES							
	INTERFUND TRANSFER						
11 369 500000	SIDEWALK PROJECTS	$ -	$ -	$ -	$ -	$ -	$ 80,000
	Subtotal	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 80,000**
	TOTAL EXPENDITURES	**$ -**		**$ -**	**$ -**	**$ -**	**$ 80,000**
	ENDING FUND BALANCE	**$ 63,845**	**$ 64,260**	**$ 95,193**	**$ 95,443**	**$ 95,507**	**$ 15,757**

2026 SUPPLEMENTAL INFORMATION

DEBT SERVICE SCHEDULE

2026 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
2026	2.000%	$ 555,000	$ 100,900.00	$ 655,900.00	$ 4,490,000
2027	2.000%	$ 570,000	$ 89,800.00	$ 659,800.00	$ 3,920,000
2028	2.000%	$ 575,000	$ 78,400.00	$ 653,400.00	$ 3,345,000
2029	2.000%	$ 585,000	$ 66,900.00	$ 651,900.00	$ 2,760,000
2030	2.000%	$ 595,000	$ 55,200.00	$ 650,200.00	$ 2,165,000
2031	2.000%	$ 610,000	$ 43,300.00	$ 653,300.00	$ 1,555,000
2032	2.000%	$ 620,000	$ 31,100.00	$ 651,100.00	$ 935,000
2033	2.000%	$ 635,000	$ 18,700.00	$ 653,700.00	$ 300,000
2034	2.000%	$ 300,000	$ 6,000.00	$ 306,000.00	
	TOTAL:	**$ 5,045,000**	**$ 490,300**	**$ 5,535,300**	

STATISTICAL INFORMATION

TOWNSHIP PRINCIPAL REAL ESTATE TAXPAYERS

PRINCIPAL REAL ESTATE TAXPAYERS FOR THE YEAR ENDING: 2024				
RANK	PRINCIPAL REAL ESTATE TAXPAYERS	2024 ASSESSED VALUE OF PROPERTY	PERCENTAGE OF PRINCIPAL REAL ESTATE TAXPAYERS	PERCENTAGE OF TOWNSHIP WIDE ASSESSED VALUES
1	PENN ROSS JOINT VENTURE	$ 101,250,247	30.2%	3.9%
2	LRC NORTHWAY MALL	$ 73,535,300	21.9%	2.8%
3	GUMBERG STANLEY R	$ 35,941,000	10.7%	1.4%
4	7201 MCKNIGHT OWNER LLC	$ 25,970,600	7.7%	1.0%
5	LIMERICK LAND PARTNERS LP	$ 23,732,700	7.1%	0.9%
6	AP WOODHAWK LLC	$ 18,944,700	5.6%	0.7%
7	ROSS PARK S & S LLC	$ 16,657,000	5.0%	0.6%
8	MC INTYRE SQUARE ASSOCIATES	$ 14,176,300	4.2%	0.5%
9	AP COSMOPOLITAN LLC	$ 14,388,000	4.3%	0.5%
10	COFAL PARTNERS LP	$ 10,928,400	3.3%	0.4%
	TOTAL	**$ 335,524,247**	**100.0%**	**12.8%**
	TOWNSHIP WIDE ASSESSED VALUATION:	**$ 2,616,154,519**		
SOURCES:	ALLEGHENY COUNTY ASSESSMENT DUPLICATE BOOKS ROSS TOWNSHIP REAL ESTATE TAX RECORDS			

TOWNSHIP PRINCIPAL EMPLOYERS

PRINCIPAL EMPLOYERS FOR THE YEAR ENDING: 2024				
RANK	PRINCIPAL EMPLOYERS	NUMBER OF EMPLOYEES	PERCENTAGE OF PRINCIPAL EMPLOYERS	PERCENTAGE OF TOWNSHIP WIDE EMPLOYEES
1	NORTH HILLS SCHOOL DISTRICT	660	22.4%	3.1%
2	NORDSTROM INC	356	12.1%	1.7%
3	DICKS SPORTING GOODS #4434	335	11.4%	1.6%
4	TARGET CORPORATION T2201	302	10.3%	1.4%
5	AMERICAN POOL MANAGEMENT OF PGH	249	8.5%	1.2%
6	GHC PAYROLL LLC	233	7.9%	1.1%
7	SHORKEY GROUP MANAGEMENT LLC	221	7.5%	1.0%
8	MACYS INC	209	7.1%	1.0%
9	THE CHEESECAKE FACTORY	196	6.7%	0.9%
10	HOME DEPOT USA INC	180	6.1%	0.8%
	TOTAL	**2,941**	**100.0%**	**13.9%**
	TOWNSHIP WIDE EMPLOYEES	**21,190**		
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	2024	2025	2026
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	$ 663,040	$ 786,780	$ 836,703
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	$1,007,021	$1,486,652	$ 1,819,810
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	$ 11,992	$ 39,575	$ 99,679
01 483 500000	TOWNSHIP 401A CONTRIBUTION	$ -	$ 5,899	$ 11,746	$ 21,102	$ 42,765	$ 66,341	$ 80,132	$ 83,902	$ 130,368	$ 135,553	$ 138,349	$ 171,193
	Net cost to Township:	**$ 161,740**	**$ 263,941**	**$ 282,972**	**$ 433,705**	**$ 524,842**	**$ 499,634**	**$ 694,729**	**$ 503,693**	**$ 568,819**	**$ 491,526**	**$ 877,796**	**$ 1,253,979**