

## 2017 PROPOSED BUDGET GENERAL FUND

G/L Number	Category Name	2015 Actual	2016 Budget	2016 Thru Mo 10	2017 Budget	% +/-	Amount Changed
<b>REVENUES</b>							
<b>PROPERTY TAXES</b>							
01-301-100	CURRENT REAL ESTATE TAX	\$3,299,999.69	\$3,380,000.00	\$ 3,406,843.47	\$3,475,000.00	2.81	\$95,000.00
	<p>This tax is levied on all real estate located within the Township. The current tax rate is 10.23 mills. The tax per parcel of land is determined by calculating the assessed valuation by the millage rate. The assessed valuation of each parcel of land is determined by the Westmoreland County Assessment Department. For a single-family residential property, the average assessed valuation is approximately \$25, 000.00</p>						
01-301-200	PR. YRS. REAL ESTATE TAX	\$189,059.63	\$160,000.00	\$ 117,915.28	\$160,000.00		
	<p>This tax is delinquent real estate tax collected by the Westmoreland County Tax Claim Bureau. Quarterly payments are received by the Township.</p>						
<b>Total: REAL PROPERTY</b>		\$3,489,059.32	\$3,540,000.00	\$ 3,524,758.75	\$3,635,000.00	2.683	\$95,000.00

G/L Number	Category Name	2015 Actual	2016 Budget	2016 Thru Mo 10	2017 Budget	% +/-	Amount Changed
	<b>LOCAL ENABLING TAX</b>						
01-310-010	PER CAPITA - CURRENT  This tax is levied on all persons over the age of 18 who reside in the Township. The tax is an annual \$5.00 flat tax. This tax is currently collected in conjunction with the per capita tax levied by Norwin School District. This tax is currently collected by Berkheimer through contract.	\$74,969.11	\$85,000.00	\$ 65,666.05	\$85,000.00		
01-310-020	PER CAPITA - PRIOR YR TAX This tax is delinquent per capita tax. Berkheimer will collect delinquent per capita tax beginning with the 2012 taxes.	\$20,391.66	\$20,000.00	\$ 11,535.14	\$20,000.00		
01-310-100	REAL ESTATE TRANSFER  This tax is levied on the sale of property within the Township. The amount of this tax is 2% of the value of the transfer. Of this 2%, 1% is given to the Commonwealth of Pennsylvania, 0.5% is given to Norwin School District and the remaining 0.5% is given to North Huntingdon Township.	\$611,069.35	\$450,000.00	\$ 420,437.96	\$475,000.00	5.555	\$25,000.00

G/L Number	Category Name	2015 Actual	2016 Budget	2016 Thru Mo 10	2017 Budget	% +/-	Amount Changed
01-310-210	WAGE TAX - CURRENT	\$4,401,769.68	\$4,230,000.00	\$ 3,506,263.15	\$4,400,000.00	4.018	\$170,000.00
	<p>In addition to real estate tax, the earned income tax is the other primary source of revenue in the General Fund. The rate of taxation is 1% on gross wages and is shared equally by the Township and School District. Beginning in 2012, the Westmoreland County Tax Collection Committee has awarded a contract to Berkheimer Tax Administrator to collect earned income tax.</p>						
01-310-220	WAGE TAX - PRIOR YEAR	\$237,145.00	\$80,000.00	\$ 129,046.03	\$50,000.00	-37.5	-\$30,000.00
	<p>This tax is delinquent earned income tax. This tax is currently collected by Maiello tax collection service on behalf of the Township. Within a few years, because of the state-wide changes to the collection of earned income tax, the annual amount of delinquent earned income tax should decrease significantly with a corresponding increase in current earned income tax collection.</p>						
01-310-310	BUSINESS GROSS RECEIPT	\$421,016.38	\$425,000.00	\$ 462,397.55	\$460,000.00	8.235	\$35,000.00
	<p>This is a tax on local businesses which operate in the Township. The maximum amount of tax payable is based on gross revenue of \$12,000,000.00 and a tax millage rate of 0.7. Therefore the maximum amount of tax payable by a business is \$8,400.00 annually. This tax is collected by Shelley Buchanan, the elected Tax Collector on behalf of the Township.</p>						

G/L Number	Category Name	2015 Actual	2016 Budget	2016 Thru Mo 10	2017 Budget	% +/-	Amount Changed
01-310-320	DEL. BUS. GROSS RECEIPT	\$167,019.17	\$70,000.00	\$ 55,581.78	\$60,000.00	-14.29	-\$10,000.00
	This is delinquent business privilege tax which is not paid on time. This tax is collected by Shelley Buchanan, the elected Tax Collector, on behalf of the Township. Delinquent tax is subject to penalty and interest in addition to the face amount.						
01-310-510	OCCUPATION - CURRENT	\$484,051.80	\$465,000.00	\$ 396,811.60	\$465,000.00		
	This line item includes two taxes imposed by the Township. First, this is a tax on all residents of the Township who have an occupation and an income in excess of \$5000.00 annually. This is a \$5.00 flat annual tax with an additional \$5.00 assessed by Norwin School District. Additionally, this line item includes the Local Services Tax (LST) which is \$47.00. There is an additional \$5.00 assessed by the Norwin School District. This is a tax on all persons employed within the Township. These taxes are currently collected by Berkheimer through contract.						
01-310-520	OCCUPATION - PRIOR YR	\$19,321.45	\$25,000.00	\$ 11,374.12	\$20,000.00	-20	-\$5,000.00
	These taxes are delinquent occupation resident tax and local services tax and are collected by Norwin School District on behalf of the Township. The last year for collection of delinquent occupation resident tax by Norwin School District will be 2011. Second, the Local Services Tax (LST) is assessed on all individuals who work within the Township. The Township imposes a \$47.00 annual tax on all individuals who earn more than \$12, 000.00 annually.						
01-310-700	MECHANICAL DEVICE TAX	\$12,300.00	\$13,000.00	\$ 9,500.00	\$12,000.00	-7.692	-\$1,000.00
	<b>Total: LOCAL ENABLING</b>	<b>\$6,449,053.60</b>	<b>\$5,863,000.00</b>	<b>\$ 5,068,613.38</b>	<b>\$6,047,000.00</b>	<b>3.138</b>	<b>\$184,000.00</b>

G/L Number	Category Name	2015 Actual	2016 Budget	2016	2017 Budget	% +/-	Amount
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Thru Mo 10

Changed

**LICENSES & PERMITS**

01-321-610	TRANSIENT RETAIL LICENSE	\$2,590.00	\$1,000.00	\$	620.00	\$1,000.00		
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These are fees generated by permits issued by the Police Department for door-to-door solicitations. The permit cost is regulated by ordinance and the fees are collected by the Police Department.

01-321-800	CABLE TELEVISION FRANCHISE	\$627,346.68	\$640,000.00	\$	494,853.49	\$655,000.00	2.343	\$15,000.00
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This line item accounts for the franchise fee imposed by the Township on any cable television operator utilizing the public right-of-way owned by the Township. Currently, Comcast is the only cable television company providing service in the Township. The franchise fee provided for a 5% fee based on revenue generated on cable television services only. Internet and telephone service revenues are excluded.

LICENSES & PERMIT	\$629,936.68	\$641,000.00	\$	495,473.49	\$656,000.00	2.34	\$15,000.00
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This line item accounts for all fines remitted to the Township for the violation of Township ordinances or vehicle code violations. Citations are issued by the Police Department or the Planning & Zoning Department.

**NON-BUS. LICENSE & PERMITS**

01-322-800	HWY OCCUP PERMITS	\$17,623.75	\$22,000.00	\$	10,840.51	\$20,000.00	-9.09	-\$2,000.00
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These fees are paid by utility companies who open-cut or bore any opening in a Township street or adjoining right-of-way. The fees are assessed and collected by the Administration Department. During work and after completion, road openings are inspected

<b>TOTAL: NON-BUS. LICENSE</b>	\$17,623.75	\$22,000.00	\$	10,840.51	\$20,000.00	-9.09	-\$2,000.00
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G/L Number	Category Name	2015 Actual	2016 Budget		2016	2017 Budget	% +/-	Amount
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Thru Mo 10

Changed

**FINES & FORFEITS**

01-331-110	VEHICLE CODE/ ORD. FINES	\$88,399.99	\$90,000.00	\$	53,429.26	\$90,000.00
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This line item accounts for all fines remitted to the Township for the violation of Township ordinances or vehicle code violations. Citations are issued by the Police Department or the Planning & Zoning Department.

<b>Total: FINES &amp; FORFEIT</b>	\$88,399.99	\$90,000.00	\$	53,429.26	\$90,000.00
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**INTEREST EARNINGS**

01-341-000	INTEREST	-\$1,122.55	\$12,000.00	\$	(923.28)	\$100.00	-99.17	-\$11,900.00
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Interest on all idle Township funds is included in the line item. The majority of idle Township funds are included in bank-issued certificate of deposits. Additionally, the Township has the ability to invest idle funds in PLIGIT. All funds are invested in accordance with the First Class Township Code and applicable laws of the Commonwealth of Pennsylvania.

<b>Total: INTEREST EARNING</b>	-\$1,122.55	\$12,000.00	\$	(923.28)	\$100.00	-99.17	-\$11,900.00
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G/L Number	Category Name	2015 Actual	2016 Budget	2016 Thru Mo 10	2017 Budget	% +/-	Amount Changed
01-342-200	RENTS  Any rent collected by the Township is included in this line item. Annually, the NHTMA pays the Township \$21, 400 annually for office space at the Townhouse. Additionally, Shelley Buchanan, the elected Tax Collector, rents office space at the Townhouse for \$1876 annually. The other significant source of rental income is the cellular tower antenna at Oak Hollow Park.	\$42,828.28	\$43,000.00	\$ 35,866.24	\$43,000.00		
<b>Total: RENTS</b>		\$42,828.28	\$43,000.00	\$ 35,866.24	\$43,000.00		
<b>STATE GRANTS</b>							
01-354-002	POLICE OPERATING GRANTS Revenue within this line item accounts for funds received by the Police Department for various operating grants.	\$11,381.34	\$12,000.00	\$ 14,795.11	\$12,000.00		
01-354-004	GRANTS	\$2,500.00		\$ 2,325.00			
<b>Total: STATE GRANTS</b>		\$13,881.34	\$12,000.00	\$ 17,120.11	\$12,000.00		

G/L Number	Category Name	2015 Actual	2016 Budget	2016 Thru Mo 10	2017 Budget	% +/-	Amount Changed
<b>STATE SHARED REVENUE</b>							
01-355-010	<b>PUBLIC UTILITY REALTY</b> The Public Utility Realty Tax (PURTA) is a tax collected by the Commonwealth of Pennsylvania on tax-exempt property owned by public utilities and distributed back to the municipality in which the property is located.	\$12,329.71	\$13,000.00	\$ 12,168.50	\$13,000.00		
01-355-020	<b>DRUG TASK FORCE REIMB.</b> The Township participates in the Attorney General's Drug Task Force. Reimbursements for participation are included in this line item.	\$24,755.25	\$30,000.00	\$ 97,676.18	\$30,000.00		
01-355-040	<b>ALCOHOLIC BEVERAGE LICENSE</b> When the Pennsylvania Liquor Control Board issues a liquor license to an establishment within the Township, the municipality receives an annual license fee from \$50.00 to \$300.00 from the Commonwealth. The Township currently has 28 establishments with liquor licenses.	\$8,350.00	\$7,000.00	\$ 9,950.00	\$9,000.00	28.571	\$2,000.00
01-355-050	<b>STATE PENSION ASSIST</b> On an annual basis the Commonwealth of Pennsylvania allocates funds to support the pension plans of the Police Department and the other full-time employees (non-uniform) of the Township. The source of the funds is a Commonwealth tax on casualty insurance written by companies located outside of Pennsylvania.	\$392,083.48	\$392,000.00	\$ 437,464.62	\$425,000.00	8.418	\$33,000.00
01-355-060	<b>DRILLING IMPACT FEES</b> The Township receives funds from Commonwealth of PA from impact fees collected from deep well drilling activation in PA. 2012 was the first year that the Twp. received this revenue.	\$67,195.12	\$70,000.00	\$ 47,618.97	\$45,000.00	-35.71	-\$25,000.00



G/L Number	Category Name	2015 Actual	2016 Budget	2016 Thru Mo 10	2017 Budget	% +/-	Amount Changed
01-355-070	FOREIGN FIRE INS.  The Township receives funds from the Commonwealth of Pennsylvania for distribution to the North Huntingdon Township Volunteer Relief Association. The funds are deposited by the Township and the exact corresponding amount is distributed by the Township to the Relief Associaton.	\$195,403.98	\$205,000.00	\$ 195,326.82	\$195,000.00	-4.878	-\$10,000.00
01-355-090	RECYCLING PERFORMANCE  The Township is eligible to receive funds from the Commonwealth of Pennsylvania for operation of its recycling program. On an annual basis, the Township is eligible for a performance grant which is based on the amount of material recycled in the Township. Additionally, the Township might be eligible for a program grant when funding is available from the Commonwealth.				\$20,000.00		\$20,000.00
<b>Total: STATE SHARED REVENUES</b>		<b>\$700,117.54</b>	<b>\$717,000.00</b>	<b>\$ 800,205.09</b>	<b>\$737,000.00</b>	<b>2.789</b>	<b>\$20,000.00</b>

G/L Number	Category Name	2015 Actual	2016 Budget	2016 Thru Mo 10	2017 Budget	% +/-	Amount Changed
<b>GENERAL GOVERNMENT</b>							
01-361-100	NO LIEN LETTERS  This is revenue that is received when the Township issues a "no lien" letter in response to a real estate transaction in the Township. The current fee for a "no lien" letter is \$20.00 and is governed by ordinance. "No lien" letters are issued by the Planning & Zoning Department. Fees are also collected by this department.	\$14,180.00	\$13,000.00	\$ 12,220.00	\$13,000.00		
01-361-310	RECORDING-SUBDIVISION Township fee imposed on developers for review and recording of subdivisions.	\$10,525.00	\$15,000.00	\$ 38,360.00	\$15,000.00		
01-361-311	ENGINEER FEE REIMB.  When the Township Engineer reviews subdivision and land developments, the Township charges a fee for this service. This includes costs related to the staff engineer as well as consulting engineer. The fees are governed by ordinance.	\$82,780.06	\$25,000.00	\$ 17,543.35	\$25,000.00		
01-361-330	NON-CONFORMING USE PERMITS  On an annual basis, the Planning & Zoning Department issues a non-conforming permit to any eligible property owner in the Township. The registration of the non-conforming use assists in protecting the rights of the property owner with respect to the enforcement of the Zoning ordinance. The registration of a non-conforming use is voluntary. The annual fee is \$35.00 and is collected by the Planning & Zoning Department.	\$1,505.00	\$2,500.00	\$ 2,310.00	\$2,500.00		

G/L Number	Category Name	2015 Actual	2016 Budget	2016 Thru Mo 10	2017 Budget	% +/-	Amount Changed
01-361-335	GRADING PERMITS  Grading permits are required by Township ordinance and issued by the Township Engineer. The amount of the permit is governed by ordinance. The fees related to grading permits are collected by the Planning & Zoning Department.	\$1,812.50	\$5,000.00	\$ 2,491.60	\$4,000.00	-20	-\$1,000.00
01-361-340	ZONING HEARING BOARD  As required by the Pennsylvania Municipalities Planning Code, the Township operates a Zoning Hearing Board as the appeals board with respect to the administration of the Zoning Ordinance. Fees are collected from applicants who desire to appear in front of the Zoning Hearing Board. The fees of the Zoning Hearing Board are governed by ordinance and collected by the Planning & Zoning Department.	\$4,850.00	\$8,000.00	\$ 13,950.00	\$8,000.00		
01-361-500	SALE-MAPS, ORD,COPIES  Miscellaneous revenues for the sale of maps are included in this line item. Also included are copy charges when the Township receives a request for documents. Costs for these services are governed by ordinance.	\$501.25	\$1,000.00	\$ 610.94	\$1,000.00		
<b>Total: GENERAL GOVERNMENT</b>		<b>\$116,153.81</b>	<b>\$69,500.00</b>	<b>\$ 87,485.89</b>	<b>\$68,500.00</b>	<b>-1.438</b>	<b>-\$1,000.00</b>

G/L Number	Category Name	2015 Actual	2016 Budget	2016 Thru Mo 10	2017 Budget	% +/-	Amount Changed
<b>SPECIAL POLICE SERVICE</b>							
01-362-110	COPIES-ACCIDENT REPORTS  Copies of official Police Department reports are at a cost of \$15.00. The cost of these reports are governed by ordinance.	\$7,844.00	\$7,000.00	\$ 6,330.00	\$7,000.00		
01-362-130	BURGLAR ALARMS  The Police Department collects fees for permits issued for security systems as per Twp. Ordinance.	\$3,485.00	\$3,000.00	\$ 2,215.00	\$3,000.00		
01-362-410	BLDG/USE & OCCUP PERMITS  The Planning & Zoning Department charges various fees for permits. Included in this line item are fees for permits related to building construction, occupancy and signs. All fees are governed by ordinance.	\$206,693.54	\$200,000.00	\$ 257,091.31	\$200,000.00		
01-362-440	SEPTIC TANK PERMITS  When the Township's Sewage Enforcement Officer (SEO) issues a permit for a new septic system or repair of an existing septic system, the Township charges various fees which are governed by ordinance.		\$500.00		\$500.00		
<b>Total: SPECIAL POLICE</b>		<b>\$218,022.54</b>	<b>\$210,500.00</b>	<b>\$ 265,636.31</b>	<b>\$210,500.00</b>		

Category Name	2015 Actual	2016 Budget	2016 Thru Mo 10	2017 Budget	% +/-	Amount Changed
<b>RECREATION PROGRAMS</b>						
01-367-300 FACILITY USERS FEES	\$28,760.00	\$27,000.00	\$ 30,710.00	\$29,000.00	7.407	\$2,000.00
<p>The Parks &amp; Recreation Department charges fees for the rental of Township park facilities. The majority of the fees are for the rental of picnic pavilions. The remaining fees are for the rental of fields which are used for baseball, soccer or football. The fees are governed by ordinance and collected by the Administration Department.</p>						
01-367-400 PROGRAM FEES/DONATION	\$27,528.40	\$20,000.00	\$ 25,960.69	\$25,000.00	25	\$5,000.00
<p>When the Township charges a fee for a recreation program, the fees are accounted for in this line item.</p>						
<b>Total: RECREATION PROGRAM</b>	<b>\$56,288.40</b>	<b>\$47,000.00</b>	<b>\$ 56,670.69</b>	<b>\$54,000.00</b>	<b>14.893</b>	<b>\$7,000.00</b>
<b>MISC. REVENUES</b>						
01-380-010 MISCELLANEOUS REVENUE	\$202,507.29	\$100,000.00	\$ 200,571.32	\$100,000.00		
<p>There are various fees collected throughout the year which cannot be included in a specific line item. When this occurs, the revenues are included in the Miscellaneous Revenue line item.</p>						
01-380-100 POLICE DEPT. DONATION	\$75.00		\$ 150.00			
<b>Total: MISC. REVENUES</b>	<b>\$202,582.29</b>	<b>\$100,000.00</b>	<b>\$ 200,721.32</b>	<b>\$100,000.00</b>		

G/L Number	Category Name	2015 Actual	2016 Budget	2016 Thru Mo 10	2017 Budget	% +/-	Amount Changed
01-395-000	REFUNDS OF PRIOR YRS	\$172,253.76	\$125,000.00	\$ 250,639.55	\$125,000.00		
	This line item accounts for insurance dividends which are attributed to prior years. The amount of the dividend depends on claims filed.						
	<b>Total: REFUNDS PR YRS</b>	\$172,253.76	\$125,000.00	\$ 250,639.55	\$125,000.00		
	<b>UNENCUMBERED REVENUE</b>						
01-396-100	UNENCUMBERED REVENUE		\$1,870,288.00		\$2,703,910.00	44.571	\$833,622.00
	<b>Total: UNENCUMBERED REVENUE</b>		\$1,870,288.00		\$2,703,910.00	44.571	\$833,622.00
	<b>Total: Revenue</b>	\$12,195,078.75	\$13,362,288.00	\$ 10,866,537.31	\$14,502,010.00	8.529	\$1,139,722.00

# GENERAL FUND

## EXPENDITURES

G/L Number	Category Name	2015 Actual	2016 Budget	2016 Thru Mo 10	2017 Budget	% +/-	Amount Changed
<b>GOVERNING BODIES</b>							
01-400-110	<b>ELECTED OFFICIALS SALARY</b> The annual salaries for the Board of Commissioners are \$4375.00. The annual salary has been set by ordinance.	\$30,625.00	\$30,625.00	\$ 25,520.60	\$30,625.00		
01-400-161	<b>SOCIAL SECURITY</b> The Township portion for Social Security is currently 7.65%.	\$2,342.83	\$2,400.00	\$ 1,952.30	\$2,400.00		
01-400-420	<b>DUES, TRAVEL &amp; TRAINING</b> Expenses related to travel and training attended by the Board of Commissioners is included in this line item.	\$5,363.55	\$10,000.00	\$ 755.00	\$10,000.00		
<b>Total: GOVERNING BODIES</b>		<b>\$38,331.38</b>	<b>\$43,025.00</b>	<b>\$ 28,227.90</b>	<b>\$43,025.00</b>		

G/L Number	Category Name	2015 Actual	2016 Budget	2016 Thru Mo 10	2017 Budget	% +/-	Amount Changed
	<b>GENERAL ADMIN.</b>						
01-401-121	SALARY--TWP. MANAGER  The annual salary of the Township Manager is included in this line item. While the annual budget includes an approximate salary, the actual salary for all non union staff is adopted by Board resolution, usually in December.	\$100,062.00	\$104,064.00	\$ 86,303.30	\$107,725.00	3.518	\$3,661.00
01-401-122	ASST. TO MANAGER  The annual salary of the Assistant Township Manager is included in this line item. While the annual budget includes an approximate salary, the actual salary for all non union staff is adopted by Board resolution, usually in December.	\$75,515.04	\$78,536.00	\$ 64,816.60	\$80,900.00	3.01	\$2,364.00
01-401-123	SENIOR PROJECT ENGINEER  This is a part- time staff position approved by the Board of Commissioners in 2016.				\$60,000.00		\$60,000.00
01-401-140	CLERICAL SALARIES  The Township currently employs four full-time clerical employees in the Administration Department. The staff includes one accounting clerk, one payroll / purchasing clerk and two administrative secretaries. All clerical employees are represented by AFSCME.	\$219,166.60	\$220,000.00	\$ 170,301.52	\$227,000.00	3.181	\$7,000.00
01-401-151	WORKERS COMP.  The Township purchases workers compensation insurance as required by law. The costs associated for Administration employees are included in this line item.	\$3,000.00	\$2,400.00		\$1,250.00	-47.92	-\$1,150.00



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01-401-153	FRINGE BENEFITS  AFSCME employees are eligible for various fringe benefits as determined by the collective bargaining agreements. Non-union employees are eligible for fringe benefits as indicated in the Personnel Manual. In general, benefits are provided for medical, dental, vision, and life insurance.	\$112,358.42	\$121,000.00	\$ 102,481.06	\$132,500.00	9.504	\$11,500.00
01-401-183	OVERTIME  AFSCME employees are eligible for overtime as stated in their collective bargaining agreement. The majority of overtime is for attendance at evening meetings.	\$2,886.41	\$5,000.00	\$ 3,212.22	\$5,000.00		
01-401-210	SUPPLIES/POSTAGE  Routine supplies such as office paper, pens, and related items are included in this line item. Additionally, postage costs for all outgoing mail are included here.	\$10,052.11	\$10,000.00	\$ 7,030.75	\$10,000.00		
01-401-240	RECYLCING PROGRAM  The Township incurs various costs related to its recycling program. Routine costs include curbside recycling bins and advertising / public education as required by State Act 101 of 1988.	\$4,000.00	\$4,000.00	\$ 3,988.10	\$5,000.00	25	\$1,000.00
01-401-249	MISCELLANEOUS  Expenditures which are not readily categorized are included as miscellaneous.	\$3,254.94	\$5,000.00	\$ 6,530.84	\$7,200.00	44	\$2,200.00
01-401-310	TWP. AUDITORS  The First Class Township Code requires, on an annual basis, an external audit. The current auditor is Mark Turnley, CPA. Historically, the Township has solicited proposals for auditing services and has awarded three year contracts for this service.	\$10,500.00	\$12,000.00	\$ 11,501.00	\$11,000.00	-8.333	-\$1,000.00

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01-401-312	CONSULTING SERVICES  In addition to a Staff Engineer, the Township utilizes various consulting engineers. Currently, the Township contracts with KLH Engineers for general engineering services and PVE Sheffler for flooding-related projects.	\$9,883.15	\$30,000.00	\$ 37,140.80	\$65,000.00	116.67	\$35,000.00
01-401-313	ENGINEER'S FEES  In addition to a Staff Engineer, the Township utilizes various consulting engineers. Currently, the Township contracts with KLH Engineers for general engineering services and PVE Sheffler for flood related projects. The Township also utilizes the services of Mitall Eng. for plan review.	\$46,377.39	\$95,000.00	\$ 98,336.10	\$50,000.00	-47.37	-\$45,000.00
01-401-314	SOLICITOR'S FEES  The Township's current solicitor is Bruce Dice & Assoc. The solicitor is paid a monthly retainer of \$6750.00 which covers all costs for legal work except for hearings and lawsuits.	\$97,990.23	\$95,000.00	\$ 74,219.42	\$95,000.00		

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01-401-316	ECONOMIC DEVELOPMENT  This was a new line item for the 2014 budget. It will support the Township's development initiatives to attract new business. Funds are included for consultants, training, etc.	\$34,560.93	\$40,000.00	\$ 23,756.55	\$40,000.00		
01-401-317	ARBITRATION HEARING  Funds are included for any labor arbitration hearings required for either AFSCME or the Police Department. Arbitration hearings are the final step in the grievance process for labor disputes.	\$7,084.84	\$4,000.00		\$25,000.00	525	\$21,000.00
01-401-341	ADV., PRINTING, ETC. The First Class Township Code requires various legal advertisements such as board meetings and the adoption of ordinances.	\$9,317.64	\$15,000.00	\$ 9,902.50	\$15,000.00		
01-401-384	MAINTENANCE & RENTAL Monthly maintenance costs for copier, stamp machines, etc.	\$3,056.22	\$5,000.00	\$ 2,571.26	\$5,000.00		
01-401-385	COMPUTER SYSTEM  The maintenance of the Administration Department computer system is currently performed by Shiloh Services. The Township has an annual maintenance contract with Shiloh Services which covers both routine and trouble-shooting services. The server for the Administration Department also serves the Parks & Recreation Department and Planning & Zoning Department	\$25,937.00	\$26,000.00	\$ 25,219.73	\$47,000.00	80.769	\$21,000.00
01-401-420	MANAGER'S DUES/SUBSCRIPTION Professional association dues as well as subscriptions to professional journals for the Township Manager are included in this line item. Professional association dues include the ICMA and SHRM.	\$1,524.50	\$2,000.00	\$ 1,627.51	\$2,000.00		

G/L Number	Category Name	2015 Actual	2016 Budget	2016 Thru Mo 10	2017 Budget	% +/-	Amount Changed
01-401-421	ASST.'S DUES/SUBSCRIPTION Professional association dues as well as subscriptions to professional journals for the Assistant Township Manager are included in this line item.	\$350.00	\$500.00	\$ 350.00	\$500.00		
01-401-460	ADMIN. STAFF TRAINING All professional training for the Administration Department staff is included in this line item.	\$4,996.98	\$5,500.00	\$ 1,479.60	\$5,500.00		
01-401-720	CAPITAL EQUIPMENT Minor capital equipment purchases, such as miscellaneous furniture, fax machines, and filing cabinets, are included in this line item.	\$290.00	\$2,000.00		\$5,000.00	150	\$3,000.00
<b>Total: GENERAL ADMIN.</b>		<b>\$782,164.40</b>	<b>\$882,000.00</b>	<b>\$ 730,768.86</b>	<b>\$1,002,575.00</b>	<b>13.67</b>	<b>\$120,575.00</b>

G/L Number	Category Name	2015 Actual	2016 Budget	2016 Thru Mo 10	2017 Budget	% +/-	Amount Changed
<b>TAX COLLECTION</b>							
01-403-110	<b>SALARY - TREASURER</b> This is the salary for Township Tax Collector. This amount is set by State law.	\$10,000.00	\$10,000.00	\$ 8,333.30	\$10,000.00		
01-403-114	<b>COMMISSION - TAX COLLECTOR</b> These are commissions for taxes collected by the Tax Collector.	\$19,828.89	\$15,000.00	\$ 11,788.09	\$15,000.00		
01-403-115	<b>DELINQUENT TAX COLLECTION</b> Delinquent tax commission for delinquent collection by the Township tax collector.	\$814.55	\$1,000.00		\$1,000.00		
01-403-153	<b>FRINGE BENEFITS</b>  This is FICA Tax of 7.65% on the Tax Collector's yearly salary and on the commission paid.	\$4,938.68	\$5,000.00	\$ 4,211.58	\$5,000.00		
01-403-200	<b>SUPPLIES/EXPENSES</b>  Expenses incurred by the Township Tax Collector and Berkheimer for tax books, envelopes, mailings, office supplies, etc for the collections of property tax and Act 511 taxes.	\$28,804.81	\$37,000.00	\$ 26,687.68	\$32,000.00	-13.51	-\$5,000.00
<b>Total: TAX COLLECTION</b>		<b>\$64,386.93</b>	<b>\$68,000.00</b>	<b>\$ 51,020.65</b>	<b>\$63,000.00</b>	<b>-7.352</b>	<b>-\$5,000.00</b>

G/L Number	Category Name	2015 Actual	2016 Budget	2016 Thru Mo 10	2017 Budget	% +/-	Amount Changed
<b>BUILDINGS &amp; PLANT</b>							
01-409-140	<b>CUSTODIAN WAGES</b> Annual wage for one custodian at the Town House.	\$56,700.80	\$58,100.00	\$ 47,992.80	\$59,900.00	3.098	\$1,800.00
01-409-151	<b>WORKERS COMP.</b> Annual cost for workman's compensation for custodian.	\$5,000.00	\$4,900.00		\$3,550.00	-27.55	-\$1,350.00
01-409-153	<b>FRINGE BENEFITS</b> This line item includes FICA Taxes, health benefits, life insurance expenses.	\$20,513.08	\$22,500.00	\$ 17,692.09	\$23,000.00	2.222	\$500.00
01-409-183	<b>OVERTIME</b> Estimated overtime for custodian at the Town House.	\$1,943.70	\$4,000.00	\$ 1,214.98	\$4,000.00		
01-409-200	<b>SUPPLIES - TOWN HOUSE</b> This line item includes daily supplies for the Town House such as cleaning products and paper products.	\$9,458.63	\$10,000.00	\$ 5,231.41	\$10,000.00		
01-409-210	<b>SUPPLIES - GARAGE</b> This line item includes products for the daily maintenance of the Public Works building. Products include cleaning items, paper supplies, etc.	\$6,786.95	\$9,000.00	\$ 6,007.94	\$9,000.00		
01-409-260	<b>SM. TOOLS/MINOR EQUIPMENT</b> This expense is used for small tools and small equipment for the maintenance of the Town House.	\$802.53	\$3,000.00	\$ 25.99	\$3,000.00		
01-409-321	<b>TELEPHONE</b> This line item includes all telephone expenses (landlines), DSL lines, and wireless cell phones.	\$41,592.46	\$50,000.00	\$ 36,801.18	\$50,000.00		
01-409-360	<b>UTILITIES - TOWN HOUSE</b> Utility expenses for the Town House includes gas, electric, water and sewage.	\$41,386.82	\$50,000.00	\$ 35,323.94	\$45,000.00	-10	-\$5,000.00

G/L Number	Category Name	2015 Actual	2016 Budget	2016 Thru Mo 10	2017 Budget	% +/-	Amount Changed
01-409-361	UTILITIES - GARAGE Utility expenses for the Public Works building includes gas, water, electric, and sewage.	\$43,111.68	\$40,000.00	\$ 38,143.23	\$45,000.00	12.5	\$5,000.00
01-409-370	REPAIRS & MAINT. T.H  Expenses incurred at the Town House for repairs or maintenance such as HVAC, roofing, electrical repairs, plumbing repairs, etc.	\$19,852.13	\$25,000.00	\$ 13,103.02	\$15,000.00	-40	-\$10,000.00
01-409-371	REPAIRS & MAINT.- GARAGE Expenses incurred at the Public Works building for repairs to the building such as roofing, electrical, plumbing, etc.	\$13,647.30	\$12,000.00	\$ 9,992.33	\$12,000.00		
01-409-374	REPAIRS & MAINT. OF EQUIPMENT  Expenses incurred for repairs and maintenance of equipment at the Public Works building such as HVAC, security system, etc.	\$3,515.68	\$5,000.00		\$5,000.00		
01-409-730	CAPITAL IMPROVEMENTS This line item is used for any major expense for new purchases for either the Town House or Public Works building.	\$13,057.99	\$10,000.00	\$ 2,592.00	\$265,000.00	550	\$255,000.00
<b>Total: BUILDINGS &amp; PLANT</b>		<b>\$277,369.75</b>	<b>\$303,500.00</b>	<b>\$ 214,120.91</b>	<b>\$549,450.00</b>	<b>81.037</b>	<b>\$245,950.00</b>

G/L Number	Category Name	2015 Actual	2016 Budget	2016 Thru Mo 10	2017 Budget	% +/-	Amount Changed
<b>POLICE DEPARTMENT</b>							
01-410-122	<b>POLICE CHIEF'S SALARY</b> This is the annual salary set by the Board of Commissioners for the Chief of Police.	\$101,334.96	\$105,388.00	\$ 105,560.91	\$102,500.00	-2.74	-\$2,888.00
01-410-130	<b>POLICE SALARY</b>  These are the wages for all police officers. The annual salary for the officers are set by contract.	\$2,518,535.59	\$2,690,000.00	\$ 2,130,148.37	\$2,770,700.00	3	\$80,700.00
01-410-130-51	<b>WORKERS COMP.</b> The Township purchases workers compensation insurance as required by law. This is the cost for all police officers.	\$210,000.00	\$193,904.00		\$135,500.00	-30.12	-\$58,404.00
01-410-130-53	<b>FRINGE BENEFITS</b> This line item includes benefits paid for by the Township for all police officers and the Chief of Police. These benefits include FICA tax, health benefits, life insurance, disability insurance, vision and dental insurance.	\$654,581.38	\$692,000.00	\$ 582,957.66	\$783,000.00	13.15	\$91,000.00
01-410-130-83	<b>OVERTIME</b> This line item is a projected overtime expense for all police officers.	\$241,362.47	\$225,000.00	\$ 243,548.08	\$290,000.00	28.888	\$65,000.00
01-410-140	<b>DISPATCHER'S WAGES</b> These are wages for the police dispatchers. The hourly wage for the dispatchers are set by the AFSCME contract.	\$334,899.57	\$335,000.00	\$ 290,517.20	\$345,000.00	2.985	\$10,000.00
01-410-140-51	<b>WORKERS COMP.</b> The Township purchases workers compensation insurance as required by law. This is the cost for all police dispatchers.	\$3,000.00	\$2,400.00		\$1,250.00	-47.92	-\$1,150.00



G/L Number	Category Name	2015 Actual	2016 Budget	2016 Thru Mo 10	2017 Budget	% +/-	Amount Changed
01-410-140-53	<b>FRINGE BENEFITS</b> This line item includes benefits paid for by the Township for all police dispatchers. These benefits include FICA tax, health benefits, life insurance, disability insurance, vision and dental insurance.	\$108,021.53	\$112,000.00	\$ 89,419.92	\$120,300.00	7.41	\$8,300.00
01-410-140-83	<b>OVERTIME</b> Projected overtime expense for police dispatchers.	\$4,548.87	\$10,000.00	\$ 3,332.95	\$10,000.00		
01-410-187	<b>K-9 COMPENSATION/EXP</b> This line item includes the daily allowance of \$4.00/day/dog. Veterinarian expenses for 2 dogs, kennel supply expenses, any training and conference expenses.	\$8,551.87	\$8,000.00	\$ 1,511.71	\$8,000.00		
01-410-191	<b>UNIFORMS - POLICEMEN</b> Yearly allotment of \$700 / per police officer.	\$17,867.91	\$34,000.00	\$ 13,426.77	\$34,000.00		
01-410-194	<b>UNIFORMS - DISPATCHER</b> This line item includes 3 uniforms for each dispatcher.	\$1,043.79	\$3,500.00	\$ 1,686.46	\$3,500.00		
01-410-195	<b>VESTS-POLICE</b> This line item includes an allotment for vest at \$775/officer to be replaced every 5 years per warranty.	\$6,087.47	\$8,000.00	\$ 66.25	\$10,000.00	25	\$2,000.00
01-410-210	<b>OFFICE SUPPLIES</b> This line item includes all office products such as ink cartridges, pens, pencils, paper products, forms, etc.	\$9,627.02	\$12,000.00	\$ 11,505.28	\$13,000.00	8.333	\$1,000.00
01-410-231	<b>VEHICLE FUEL</b> Yearly allotment for vehicle fuel for the Police Department.	\$48,829.33	\$70,000.00	\$ 29,002.32	\$60,000.00	-14.29	-\$10,000.00
01-410-239	<b>VASCAR</b> This line item is used for the calibration of the vascar unit.	\$3,017.96	\$5,000.00	\$ 3,051.00	\$5,000.00		
01-410-242	<b>AMMUNITION</b> Allotment used for the purchase of the department ammunition.	\$5,972.87	\$7,000.00	\$ 3,572.38	\$7,000.00		

G/L Number	Category Name	2015 Actual	2016 Budget	2016	2017 Budget	% +/-	Amount
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				Thru Mo 10			Changed
01-410-243	<b>AFFILIATED PROGRAMS</b> Expenses incurred for police programs such as the Explorer program.	\$1,323.03	\$5,000.00	\$	1,575.60	\$5,000.00	
01-410-249	<b>MISCELLANEOUS</b> This is a miscellaneous expense for the department such as water, batteries, fire extinguisher and maintenance.	\$11,919.88	\$11,000.00	\$	5,336.22	\$11,000.00	
01-410-250	<b>REPAIRS TO VEHICLES</b> This line item includes all maintenance and repairs of police vehicles.	\$47,936.02	\$62,000.00	\$	36,747.84	\$60,000.00	-3.225 -\$2,000.00
01-410-260	<b>MINOR EQUIPMENT</b>  This item is used for purchases such as printers, transmitters, chargers for the department.	\$5,003.37	\$7,000.00	\$	213.16	\$7,000.00	
01-410-315	<b>BLOOD ALCOHOL TESTS</b> Projected amount for drug and blood alcohol testing	\$4,267.00	\$7,000.00	\$	5,949.00	\$7,500.00	7.142 \$500.00
01-410-316	<b>CIVIL SERVICE COMMISSION</b> This item covers any costs associated with the hiring of any new police office and/or any promotions.	\$1,600.00	\$3,000.00	\$	352.60	\$5,000.00	66.666 \$2,000.00
01-410-327	<b>RADIO MAINTENANCE</b>  This line item includes a monthly maintenance fee and any additional expenses for repairs or parts.	\$6,498.46	\$12,500.00	\$	6,434.82	\$10,000.00	-20 -\$2,500.00
01-410-328	<b>EQUIPMENT MAINT. CONTRACTS</b>  This line item includes yearly and monthly maintenance costs for the following contracts: Cody computer system, Shiloh monthly maintenance costs for department computers, Compucom for scanning system of police records, SBM-telephone recorder system, NCIS-state police information system, all broadband, frame relays, airlink for police vehicles and office copier.	\$60,777.08	\$72,000.00	\$	52,823.06	\$72,000.00	

G/L Number	Category Name	2015 Actual	2016 Budget	2016 Thru Mo 10	2017 Budget	% +/-	Amount Changed
01-410-453	DOG OFFICER  Set fee of \$495/month as a retainer as the Township's dog officer with additional costs for emergency. The Township currently contracts with Hoffman's Boarding Kennels for service. This line item is also credited with the quarterly reimbursements from the State.	\$7,020.00	\$7,500.00	\$ 5,880.00	\$8,000.00	6.666	\$500.00
01-410-460	SEMINARS & TRAINING All professional training for the Police Department staff is included in this line item.	\$13,724.36	\$14,000.00	\$ 10,935.63	\$15,000.00	7.142	\$1,000.00
<b>Total: POLICE DEPARTMENT</b>		<b>\$4,437,351.79</b>	<b>\$4,714,192.00</b>	<b>\$ 3,635,555.19</b>	<b>\$4,899,250.00</b>	<b>3.925</b>	<b>\$185,058.00</b>

G/L Number	Category Name	2015 Actual	2016 Budget	2016 Thru Mo 10	2017 Budget	% +/-	Amount Changed
<b>FIRE DEPARTMENT</b>							
01-411-151	<b>WORKERS COMP.</b> The Township purchases workers compensation insurance as required by law. This is the cost for all fire departments.	\$54,684.00	\$50,000.00	\$ 67,827.00	\$70,000.00	40	\$20,000.00
01-411-231	<b>GASOLINE</b> Yearly allotment for vehicle fuel for the all the Township Fire Departments.	\$14,014.69	\$25,000.00	\$ 11,981.35	\$20,000.00	-20	-\$5,000.00
01-411-250	<b>VEHICLE REPAIRS</b>						
01-411-530	<b>FIREMENS RELIEF ASSOC.</b> State allotment Funding.	\$195,403.98	\$205,000.00	\$ 195,326.82	\$195,000.00	-4.878	-\$10,000.00
<b>Total: FIRE DEPARTMENT</b>		<b>\$264,102.67</b>	<b>\$280,000.00</b>	<b>\$ 275,135.17</b>	<b>\$285,000.00</b>	<b>1.785</b>	<b>\$5,000.00</b>
<b>RESCUE 8</b>							
01-412-151	<b>WORKMANS COMP.</b> The Township purchases workers compensation insurance as required by law. This is the cost for all volunteers at Res. 8.	\$5,000.00	\$3,287.00		\$2,370.00	-27.9	-\$917.00
01-412-231	<b>GASOLINE</b> Yearly allotment for vehicle fuel for Res. 8.	\$36,828.81	\$60,000.00	\$ 22,901.94	\$40,000.00	-33.33	-\$20,000.00
01-412-360	<b>UTILITIES - RESCUE 8</b> Utility expenses for the Rescue 8 building: gas, electric, water and sewage.	\$13,777.43	\$18,000.00	\$ 13,220.87	\$18,000.00		
01-412-540	<b>CONTRIBUTION TO RESCUE</b> This is a yearly contribution as determined by the Board of Commissioners.	\$36,000.00	\$72,000.00	\$ 72,000.00	\$72,000.00		
<b>Total: RESCUE 8</b>		<b>\$91,606.24</b>	<b>\$153,287.00</b>	<b>\$ 108,122.81</b>	<b>\$132,370.00</b>	<b>-13.65</b>	<b>-\$20,917.00</b>

G/L Number	Category Name	2015 Actual	2016 Budget	2016 Thru Mo 10	2017 Budget	% +/-	Amount Changed
	<b>PLANNING &amp; ZONING</b>						
01-414-122	<b>PLANNING DIR. SALARY</b> Annual salary for the Planning Director as set by the Board of Commissioners.	\$98,904.96	\$100,845.00	\$ 85,305.00	\$106,500.00	5.607	\$5,655.00
01-414-130	<b>BUILDING INSPECTOR SALARY</b> Annual salary for the Building Inspector as set by the Board of Commissioners.	\$52,322.97	\$59,613.00	\$ 49,220.46	\$59,625.00	0.02	\$12.00
01-414-131	<b>PLANNER SALARY</b> Annual salary as set by the Board of Commissioners.	\$57,876.96	\$60,192.00	\$ 50,155.00	\$62,600.00	4	\$2,408.00
01-414-132	<b>CLERICAL WAGES</b> Annual salary for 1 clerical position. The wages for this position are determined by the AFSCME contract.	\$51,958.40	\$53,400.00	\$ 45,097.20	\$55,000.00	2.996	\$1,600.00
01-414-133	<b>CODE OFFICER</b> Annual salary for the Code Officer as set by the Board of Commissioners.	\$47,868.96	\$49,784.00	\$ 43,871.60	\$54,800.00	10.075	\$5,016.00
01-414-140	<b>ZONING HEARING BOARD</b>  This is a set commission paid for the Zoning Hearing Board members monthly. There are 5 members of the Zoning Hearing Board. Members receive \$50.00 per month for meeting attendance. The Chairman receives \$100.00 per month.	\$2,100.00	\$4,200.00	\$ 1,800.00	\$4,200.00		
01-414-142	<b>INTERN</b> One summer intern.	\$2,390.94	\$5,000.00	\$ 4,300.00	\$5,000.00		
01-414-151	<b>WORKERS COMP.</b>  The Township purchases workers compensation insurance as required by law. This is the cost for all Planning and Zoning Department employees.	\$3,000.00	\$2,000.00		\$1,650.00	-17.5	-\$350.00

G/L Number	Category Name	2015 Actual	2016 Budget	2016 Thru Mo 10	2017 Budget	% +/-	Amount Changed
01-414-153	FRINGE BENEFITS  This line item includes benefits paid for by the Township for all Planning and Zoning Department employees. These benefits include FICA tax, health benefits, life insurance, disability insurance, vision and dental insurance.	\$111,390.52	\$116,500.00	\$ 97,603.25	\$122,000.00	4.721	\$5,500.00
01-414-183	OVERTIME Overtime expense for clerical for attendance at meetings.	\$571.88	\$2,000.00	\$ 288.57	\$2,000.00		
01-414-191	Z. O. SAFETY SHOES This line item includes 4 pairs of safety shoes for Planning and Zoning employees.	\$642.00	\$800.00	\$ 600.00	\$800.00		
01-414-200	PLANNING COMMISSION  This item is used for any training or conferences for Planning Commission members.	\$305.00	\$1,000.00		\$1,000.00		
01-414-211	OFFICE SUPPLIES This line item is for typical purchases of office supplies such as paper, pens, ink cartridges, folders, etc.	\$8,681.06	\$15,000.00	\$ 5,449.37	\$15,500.00	3.333	\$500.00
01-414-250	VEHICLE MAINT. & FUEL Yearly allotment for vehicle fuel for the Planning and Zoning Department.	\$3,257.93	\$6,000.00	\$ 2,781.20	\$6,000.00		
01-414-260	MINOR EQUIPMENT This line item is used for minor equipment, keyboard, monitors, printers, etc.	\$686.33	\$2,000.00	\$ 3,667.54	\$3,000.00	50	\$1,000.00
01-414-310	PROFESSIONAL SERVICE This line item is used for minor equipment, keyboard, monitors, printers, etc.	\$17,800.25	\$30,000.00	\$ 8,724.55	\$55,000.00	83.333	\$25,000.00
01-414-341	ADV./REC. FEES  This line item includes fees for the Zoning Hearing Board court stenographer and other professional services utilized by the Department.	\$3,216.22	\$4,000.00	\$ 5,318.30	\$5,000.00	25	\$1,000.00

G/L Number	Category Name	2015 Actual	2016 Budget	2016 Thru Mo 10	2017 Budget	% +/-	Amount Changed
01-414-420	<b>DUES &amp; SUBSCRIPTIONS</b> Professional association dues as well as subscriptions to professional journals for the Planning and Zoning Department are included in this line item.	\$1,686.00	\$3,500.00	\$ 1,118.85	\$3,500.00		
01-414-452	<b>LIEN COST</b> Costs associated with liening properties are included in this line item.	\$1,717.20	\$3,500.00	\$ 2,856.20	\$4,000.00	14.285	\$500.00
01-414-460	<b>TRAINING</b> All professional training for the Planning and Zoning Department staff is included in this line item.	\$8,212.30	\$8,500.00	\$ 6,670.13	\$9,000.00	5.882	\$500.00
01-414-491	<b>REFUNDS</b> This line item is for any refunds for permits.		\$1,500.00		\$1,500.00		
<b>Total: PLANNING &amp; ZONING</b>		<b>\$474,589.88</b>	<b>\$529,334.00</b>	<b>\$ 414,827.22</b>	<b>\$577,675.00</b>	<b>9.132</b>	<b>\$48,341.00</b>

G/L Number	Category Name	2015 Actual	2016 Budget	2016 Thru Mo 10	2017 Budget	% +/-	Amount Changed
	<b>EMER. MANAGEMENT</b>						
01-415-121	CONSULTING FEE	\$4,000.00	\$3,000.00			-100	-\$3,000.00
01-415-200	SUPPLIES/MATERIALS  This line item is used for cell phone expenses, airlink cards and computer supplies.	\$2,882.30	\$2,500.00	\$ 2,594.41	\$2,000.00	-20	-\$500.00
01-415-249	MISCELLANEOUS  Items that are not categorized in other line items are included in the miscellaeneous line item.	\$30.00	\$2,500.00	\$ 998.04	\$2,000.00	-20	-\$500.00
01-415-260	EQUIPMENT This line item is used for equipment purchased for Emergency Management.	\$5,740.20	\$9,500.00	\$ 5,248.50	\$7,500.00	-21.05	-\$2,000.00
01-415-420	DUES & SUBSCRIPTIONS Professional association dues as well as subscriptions to professional journals for Emergency Mabagement.		\$1,000.00		\$1,000.00		
01-415-460	TRAINING All professional training for the Emergency Management committee.	\$629.90	\$9,500.00	\$ 8,817.77	\$14,000.00	47.368	\$4,500.00
	<b>Total: EMER. MANAGEMENT</b>	<b>\$13,282.40</b>	<b>\$28,000.00</b>	<b>\$ 17,658.72</b>	<b>\$26,500.00</b>	<b>-5.357</b>	<b>-\$1,500.00</b>



G/L Number	Category Name	2015 Actual	2016 Budget	2016 Thru Mo 10	2017 Budget	% +/-	Amount Changed
	<b>SCHOOL CROSSING GDS</b>						
01-420-140	<b>SCHOOL CROSSING WAGES</b> This line item is for wages for school guards. Currently there are 6 full time and 1 alternate. Proposed rate of pay is \$10.00 / hour with a guarantee of 2 hours per day.	\$16,916.75	\$19,500.00	\$ 13,501.50	\$20,000.00	2.564	\$500.00
01-420-161	<b>SOCIAL SECURITY</b> This line item is for the Township portion of the social security tax of 7.65%.	\$1,294.40	\$1,500.00	\$ 1,032.91	\$1,600.00	6.666	\$100.00
01-420-200	<b>SUPPLIES</b> This line item is for expenses incurred by the school guards such as vests, signs, training supplies, etc.		\$2,500.00	\$ 133.30	\$2,500.00		
	<b>Total: SCHOOL CROSSING</b>	\$18,211.15	\$23,500.00	\$ 14,667.71	\$24,100.00	2.553	\$600.00

G/L Number	Category Name	2015 Actual	2016 Budget	2016 Thru Mo 10	2017 Budget	% +/-	Amount Changed
	<b>PUBLIC WORK SERVICE</b>						
01-430-122	RD. SUPT. WAGES Annual salary for the Public Works Director as set by the Board of Commissioners.	\$72,044.04	\$74,926.00	\$ 61,837.50	\$77,175.00	3.001	\$2,249.00
01-430-123	ASST. RD. SUPT. WAGES Annual salary for the Assistant Public Works Director as set by the Board of Commissioners.	\$63,495.00	\$66,035.00	\$ 54,500.00	\$68,025.00	3.013	\$1,990.00
01-430-140	ROAD DEPT. HRLY. WAGES This line item is for wages for the Public Works employees. The wage rate is determined by the AFSCME contract.	\$1,081,176.76	\$1,120,000.00	\$ 910,517.76	\$1,153,000.00	2.946	\$33,000.00
01-430-141	WAGES-SEASONAL EMPLOYEES This line item is for wages for 4 seasonal employees at \$10.00/hour for 14 weeks.	\$13,672.39	\$18,000.00	\$ 16,182.50	\$18,000.00		
01-430-151	WORKERS COMP. The Township purchases workers compensation insurance as required by law. This is the cost for all Public Works employees.	\$105,000.00	\$103,000.00		\$75,000.00	-27.18	-\$28,000.00
01-430-153	FRINGE BENEFITS This line item includes benefits paid for by the Township for all Public Works employees. These benefits include FICA tax, health benefits, life insurance, disability insurance, vision and dental insurance.	\$409,612.44	\$442,000.00	\$ 339,303.20	\$440,000.00	-0.452	-\$2,000.00
01-430-183	OVERTIME	\$127,556.89	\$150,000.00	\$ 71,123.98	\$140,000.00	-6.666	-\$10,000.00
01-430-191	SAFETY EQUIP/SHOES This line item is for the expense of safety shoes , rain gear, vests, boots, gloves, safety lights, etc.	\$8,998.98	\$10,000.00	\$ 4,261.37	\$10,000.00		

G/L Number	Category Name	2015 Actual	2016 Budget	2016 Thru Mo 10	2017 Budget	% +/-	Amount Changed
01-430-200	SUPPLIES - MISC. This line item includes expenses for the Public Works Department associated with the projects such a sand, wood, nails etc.	\$23,393.82	\$20,000.00	\$ 17,552.38	\$25,000.00	25	\$5,000.00
01-430-210	OFFICE SUPPLIES This line item is used for the purchase of office products such as paper, ink cartridges, pens etc.	\$1,691.34	\$2,000.00	\$ 1,218.92	\$3,000.00	50	\$1,000.00
01-430-215	TOP SOIL This is used for the purchase of topsoil.	\$13,230.00	\$8,000.00	\$ 6,168.00	\$8,000.00		
01-430-231	GAS-OIL-DIESEL Yearly allotment for vehicle fuel, oil and diesel for the Public Works Department.	\$77,655.15	\$110,000.00	\$ 41,921.51	\$80,000.00	-27.27	-\$30,000.00
01-430-249	GENERAL EXPENSES	\$4,524.93	\$5,000.00	\$ 3,013.98	\$5,000.00		
01-430-250	REPAIR & MAINT./EQUIP. This line item is used for repairs and maintenance of road projects, guide rail repairs and maintenance.	\$170,582.40	\$130,000.00	\$ 113,671.80	\$130,000.00		
01-430-260	SM. TOOLS & MINOR EQUIP. This line item is used for the purchase of minor equipment, saw blades, tools, and miscellaneous supplies.	\$11,584.83	\$12,000.00	\$ 8,446.07	\$12,000.00		
01-430-327	RADIO MAINTENANCE This line item is used for repairs of any vehicle radio.	\$1,215.60	\$1,500.00		\$1,500.00		
01-430-384	RENTAL OF MACHINERY This line item is used for rental equipment, tow trucks, etc.	\$38,449.03	\$40,000.00	\$ 3,800.00	\$40,000.00		
01-430-460	TRAINING All professional training for the Public Works Department staff is included in this line item.	\$840.62	\$5,000.00	\$ 368.00	\$5,000.00		
01-432-245	SALT	\$97,928.43					
01-432-246	ANTI-SKID This line item is used for the purchase of anti-skid materials.		\$12,000.00		\$10,000.00	-16.67	-\$2,000.00

G/L Number	Category Name	2015 Actual	2016 Budget	2016 Thru Mo 10	2017 Budget	% +/-	Amount Changed
01-432-249	CALCIUM CHLORIDE  This line item is used to purchase calcium chloride.	\$2,897.75	\$5,000.00		\$5,000.00		
01-433-245	HIGHWAY SUPPLIES-SIGNS This item is used for the purchase of sign supplies such as posts, street signs, directional signs and speed limit signs.	\$14,522.29	\$20,000.00	\$ 24,110.55	\$25,000.00	25	\$5,000.00
01-433-246	TRAFFIC PAINT  This line item is used to purchase traffic paint.	\$791.14	\$1,500.00	\$ 912.61	\$1,500.00		
01-433-450	TRAFFIC LINE PAINT CONTACTOR This line item is used to hire a contractor for street line painting.	\$10,454.31	\$20,000.00	\$ 30,263.70	\$30,000.00	50	\$10,000.00
01-433-451	TRAFFIC SIGNAL MAINTENANCE This line item is for payment of the monthly maintenance fee of \$275/month and electric bills associated with traffic signals and any repairs of traffic signals. The Township currently contracts with Traffic Systems and Services for traffic signal maintenance.	\$124,428.34	\$30,000.00	\$ 33,993.56	\$35,000.00	16.666	\$5,000.00
01-436-245	STORM DRAINAGE SUPPLIES This line item is used for payment of storm grates, inlets, frames etc.	\$68,527.23	\$60,000.00	\$ 85,271.90	\$75,000.00	25	\$15,000.00
01-436-249	CONCRETE This line item is used to purchase concrete and concrete supplies.	\$27,973.09	\$26,000.00	\$ 37,576.45	\$35,000.00	34.615	\$9,000.00
01-438-245	RD. RECONSTRUCTION&REPAIRS This line item includes funds for the seal coat program. Additionally, funds are provided for road-related materials.	\$749,116.62	\$927,000.00	\$ 1,061,362.34	\$960,000.00	3.559	\$33,000.00
01-438-246	STONE This line item is used to purchase various types of stone. All stone purchases are made via competition bid.	\$93,890.02	\$102,000.00	\$ 62,060.44	\$90,000.00	-11.76	-\$12,000.00
01-438-249	BRIDGE MAINT.		\$2,500.00		\$2,500.00		

G/L Number	Category Name	2015 Actual	2016 Budget	2016 Thru Mo 10	2017 Budget	% +/-	Amount Changed
01-438-610	<b>CAPITAL PROJECTS</b> This line item is used to account for any unforeseen projects, such as road slide repairs, that are performed by the Public Works Department.	\$226,460.38	\$240,000.00	\$ 174,552.27	\$373,000.00	55.416	\$133,000.00
<b>Total: PUBLIC WORK SERVICES</b>		\$3,641,713.82	\$3,763,461.00	\$ 3,163,990.79	\$3,932,700.00	4.496	\$169,239.00

G/L Number	Category Name	2015 Actual	2016 Budget	2016 Thru Mo 10	2017 Budget	% +/-	Amount Changed
<b>PARKS DEPARTMENT</b>							
01-451-121	PARKS/REC. DIRECTOR  Annual salary for the Parks and Recreation Director as set by the Board of Commissioners.	\$62,373.96	\$64,869.00	\$ 53,537.50	\$66,825.00	3.015	\$1,956.00
01-451-210	SUPPLIES AND POSTAGE  This line item is used for the purchase of office products, ink cartridges, postage, copy paper, etc.	\$2,300.51	\$4,000.00	\$ 463.57	\$4,000.00		
01-451-247	PROGRAM SUPPLIES  This line item is for expenses associated with all the recreational programs for the year, such as Easter, Fishing Derby, End of Summer Celebration, Halloween and Christmas programs.	\$75,679.09	\$77,000.00	\$ 69,031.07	\$78,000.00	1.298	\$1,000.00
01-451-249	MISCELLANEOUS  This line item is for expenses associated with all the recreational programs for the year, such as Easter, Fishing Derby, End of Summer Celebration, Halloween and Christmas programs.	\$598.41	\$2,500.00	\$ 340.00	\$1,000.00	-60	-\$1,500.00
01-451-310	PROFESSIONAL SERVICE  This line item is used for any professional consultant employed by the Department. Projects vary by year.	\$9,956.91	\$30,000.00	\$ 3,717.50	\$80,000.00	166.67	\$50,000.00
01-451-341	ADV. & PRINTING  This line item is for costs associated with advertising public meetings for the Recreation Board and advertisements of the Recreation Programs.	\$13,807.64	\$15,000.00	\$ 13,978.12	\$16,000.00	6.666	\$1,000.00
01-451-420	DUES & SUBSCRIPTIONS  Professional association dues as well as subscriptions to professional journals for the Parks and Recreation Director are included in this line item.	\$525.00	\$1,500.00	\$ 215.00	\$1,500.00		

G/L Number	Category Name	2015 Actual	2016 Budget	2016 Thru Mo 10	2017 Budget	% +/-	Amount Changed
01-451-460	<b>TRAINING</b> All professional training for the Parks Department staff is included in this line item.	\$2,245.92	\$4,000.00	\$ 862.21	\$4,000.00		
01-451-530	<b>RECREATION BOARD</b> This line item is used for the Recreation Board for attendance of meetings, seminars, and conferences.		\$2,000.00		\$2,000.00		
01-454-140	<b>WAGES - PARKS</b> This is the projected wage for 4 full time park employees. The wage for those employees is determined by the AFSCME contract.	\$230,146.67	\$237,000.00	\$ 198,337.24	\$245,000.00	3.375	\$8,000.00
01-454-141	<b>SUMMER PT EMP.</b> This line item is the budget for 8 summer employees for 14 weeks at \$10.00/hr.	\$20,511.60	\$35,000.00	\$ 39,535.00	\$42,000.00	20	\$7,000.00
01-454-151	<b>WORKERS COMP.</b>  The Township purchases workers compensation insurance as required by law. This is the cost for all Parks Department employees.	\$24,121.48	\$24,500.00		\$17,750.00	-27.55	-\$6,750.00
01-454-153	<b>FRINGE BENEFITS</b>  This line item includes benefits paid for by the Township for all park employees (4) and Parks and Recreation Director. These benefits include FICA tax, health benefits, life insurance, disability insurance, vision and dental insurance.	\$95,592.79	\$101,000.00	\$ 84,481.29	\$107,900.00	6.831	\$6,900.00
01-454-183	<b>OVERTIME</b> This is the projected overtime related to park maintenance and recreation programs.	\$16,893.76	\$20,000.00	\$ 14,218.29	\$20,000.00		
01-454-200	<b>OPERATING SUPPLIES</b> This is used for every day items like water, dog supplies for parks, mulch, fertilizers, ice melt and paint.	\$27,370.15	\$30,000.00	\$ 21,579.29	\$30,000.00		
01-454-231	<b>GASOLINE</b> Yearly allotment for vehicle fuel for the Parks Department.	\$11,461.37	\$21,000.00	\$ 6,793.59	\$14,000.00	-33.33	-\$7,000.00

G/L Number	Category Name	2015 Actual	2016 Budget	2016 Thru Mo 10	2017 Budget	% +/-	Amount Changed
01-454-250	REPAIRS-MACH./EQUIP. This line item is for the repair parts and repairs of machinery, mowers and vehicles.	\$14,229.20	\$17,000.00	\$ 6,418.03	\$17,000.00		
01-454-260	SM. TOOLS & MINOR EQUIP. This line item is used for the purchase of small tools such as drills, trimmers, mowers, blowers, etc.	\$2,141.50	\$6,000.00	\$ 2,406.64	\$5,000.00	-16.67	-\$1,000.00
01-454-360	UTILITIES  Utility expenses for the Parks Department buildings which include gas, water, electric and sewage.	\$24,002.56	\$23,000.00	\$ 25,167.81	\$26,000.00	13.043	\$3,000.00
01-454-371	REPAIRS-LAND&BLDS. Expenses used for repairs and maintenance of the Parks building, roofing, electrical, garage door maintenances, etc.	\$54,974.93	\$50,000.00	\$ 21,863.39	\$55,000.00	10	\$5,000.00
01-454-372	PLAYGROUND EQUIP. This line item is used for the purchase and/or repairs of any playground equipment.		\$20,000.00	\$ 19,985.00	\$50,000.00	150	\$30,000.00
01-454-384	RENTAL OF EQUIPMENT This line item is used for rental equipment for parks use such as portable toilet and mulch thrower.	\$7,783.53	\$12,000.00	\$ 4,483.95	\$12,000.00		
<b>Total: PARKS DEPARTMENT</b>		<b>\$696,716.98</b>	<b>\$797,369.00</b>	<b>\$ 587,414.49</b>	<b>\$894,975.00</b>	<b>12.241</b>	<b>\$97,606.00</b>



G/L Number	Category Name	2015 Actual	2016 Budget	2016 Thru Mo 10	2017 Budget	% +/-	Amount Changed
<b>COMMUNITY DEVELOPMENT</b>							
01-460-500	<b>DONATIONS</b> This line item is used for donations such as Norwin Community Day, Route 30 beautification programs, etc.		\$1,000.00		\$1,000.00		
01-460-530	<b>WESTMORELAND CTY. TRANSIT</b> This is the annual fee imposed by the Westmoreland County Transit Authority.	\$5,211.00	\$5,470.00	\$ 5,470.00	\$5,740.00	4.936	\$270.00
01-460-540	<b>COMMUNITY DEMOLITION</b> Funds are included in this line item for various building demotilition projects throughout the Township.	\$19,500.00	\$50,000.00	\$ 13,064.00	\$50,000.00		
<b>Total: COMMUNITY DEVELOPMENT</b>		<b>\$24,711.00</b>	<b>\$56,470.00</b>	<b>\$ 18,534.00</b>	<b>\$56,740.00</b>	<b>0.478</b>	<b>\$270.00</b>

G/L Number	Category Name	2015 Actual	2016 Budget	2016 Thru Mo 10	2017 Budget	% +/-	Amount Changed
<b>INSURANCE</b>							
01-486-162	UNEMPLOYMENT COMPENSATION This is a tax paid quarterly based on employees wages. The rate is paid on the first \$8500 of wages.	\$12,190.45	\$17,000.00	\$ 12,213.60	\$17,000.00		
01-486-352	PROPERTY, FLEET, LIABILITY  Yearly insurance rate for all Township vehicles and buildings. Also included in this line item is the cost of insurance for Rescue 8. Rescue 8 secures their own insurance policy with the premium being paid by the Township.	\$268,179.00	\$285,000.00	\$ 36,505.00	\$327,500.00	14.912	\$42,500.00
01-486-353	PUBLIC OFFICIALS ERROR INS. Yearly insurance rate for Public Officials Errors and Omission Insurance for the Township Commissioners.	\$25,361.00	\$30,000.00	\$ 26,295.00	\$30,000.00		
01-486-354	WORKMAN'S COMPENSATION			\$ 226,992.95			
01-486-355	LAW ENFORCEMENT INSURANCE This is the insurance premium for the Police Department.	\$44,905.00	\$46,000.00	\$ 40,892.00	\$45,000.00	-2.173	-\$1,000.00
01-486-356	BONDS  This line item includes the premium for any bonds which are required for Township employees	\$1,957.00	\$500.00		\$500.00		
01-486-357	INS. DEDUCTIBLE This line item includes any deductible and costs related to lawsuits which are not covered by the various insurance policies.	\$620.00	\$10,000.00	\$ 1,025.00	\$20,000.00	100	\$10,000.00
<b>Total: INSURANCE</b>		<b>\$353,212.45</b>	<b>\$388,500.00</b>	<b>\$ 343,923.55</b>	<b>\$440,000.00</b>	<b>13.256</b>	<b>\$51,500.00</b>

G/L Number	Category Name	2015 Actual	2016 Budget	2016 Thru Mo 10	2017 Budget	% +/-	Amount Changed
<b>EMPLOYEE BENEFITS</b>							
01-487-156	HEALTH INS. This line item is used to account for costs related to providing retiree health care for persons under the age of 65	\$96,033.92	\$120,000.00	\$ 77,360.21	\$100,000.00	-16.67	-\$20,000.00
01-487-159	LIFE INSURANCE/RETIREES This line item accounts for insurance premiums paid by the Township to retired employees.	\$1,445.28	\$1,750.00	\$ 1,388.97	\$2,200.00	25.714	\$450.00
01-487-160	PMRS PENSIONS This line item is the MMO which is the required annual pension contribution for the uniform and non-uniform pension plans.	\$782,077.00	\$774,000.00	\$ 792,509.00	\$946,000.00	22.222	\$172,000.00
01-487-162	MEDICAL EVALUATIONS This line item is used for costs related to the random drug and alcohol testing program.	\$3,141.25	\$3,000.00	\$ 2,892.50	\$4,000.00	33.333	\$1,000.00
01-487-163	65 SPECIAL This line item is used to account for costs related to providing retiree healthcare for persons over the age of 65.	\$58,784.80	\$70,000.00	\$ 51,379.25	\$105,000.00	50	\$35,000.00
<b>Total: EMPLOYEE BENEFITS</b>		<b>\$941,482.25</b>	<b>\$968,750.00</b>	<b>\$ 925,529.93</b>	<b>\$1,157,200.00</b>	<b>19.452</b>	<b>\$188,450.00</b>

G/L Number	Category Name	2015 Actual	2016 Budget	2016 Thru Mo 10	2017 Budget	% +/-	Amount Changed
<b>TAX REFUNDS</b>							
01-491-000	MISC.TAX REFUNDS This line item is for refunds of overpayment of any taxes other than real estate.	\$790.48	\$4,000.00	\$ 75.00	\$4,000.00		
01-491-200	REAL EST. TAX REFUND This line item is for refund of any overpayment or reassessment of taxes.	\$31.86	\$5,000.00	\$ 911.25	\$5,000.00		
<b>Total: TAX REFUNDS</b>		<b>\$822.34</b>	<b>\$9,000.00</b>	<b>\$ 986.25</b>	<b>\$9,000.00</b>		
<b>INTERFUND TRANSFERS</b>							
01-492-030	TRANSFER TO CAP. RESERVE FUND This line item accounts for the annual transfer of funds from the General Fund to the Capital Reserve Fund.	\$97,000.00	\$353,900.00	\$ 260,000.00	\$408,450.00	15.413	\$54,550.00
<b>Total: TRANSFERS</b>		<b>\$97,000.00</b>	<b>\$353,900.00</b>	<b>\$ 260,000.00</b>	<b>\$408,450.00</b>	<b>15.413</b>	<b>\$54,550.00</b>
<b>Total: Revenue</b>		<b>\$12,195,078.75</b>	<b>\$13,362,288.00</b>	<b>\$ 10,866,537.31</b>	<b>\$14,502,010.00</b>	<b>8.529</b>	<b>\$1,139,722.00</b>
<b>Total: Expenditures</b>		<b>\$12,217,055.43</b>	<b>\$13,362,288.00</b>	<b>\$ 10,790,484.15</b>	<b>\$14,502,010.00</b>	<b>8.529</b>	<b>\$1,139,722.00</b>