

# TOWNSHIP OF UPPER PROVIDENCE

## 2015 BUDGET

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PROPOSED: November 2014

ADOPTION: December 2014

# **BUDGET SUMMARY**

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# **LEGAL NOTICE**

BUDGET NOTICE

The proposed budget for fiscal year 2015 for the Township of Upper Providence, Montgomery County, PA, has been prepared and is available for public inspection at the Township Administration Office, 1286 Black Rock Road. Adoption of the budget is planned for the December 15, 2014, 7:00 p.m. meeting of the Board of Supervisors, to be held at the Upper Providence Township Hall, 1301 Black Rock Road. The public is invited to attend and comment on the proposed expenditures. The following is a summary of the proposed budget:

2015 BUDGET SUMMARY

GENERAL FUND

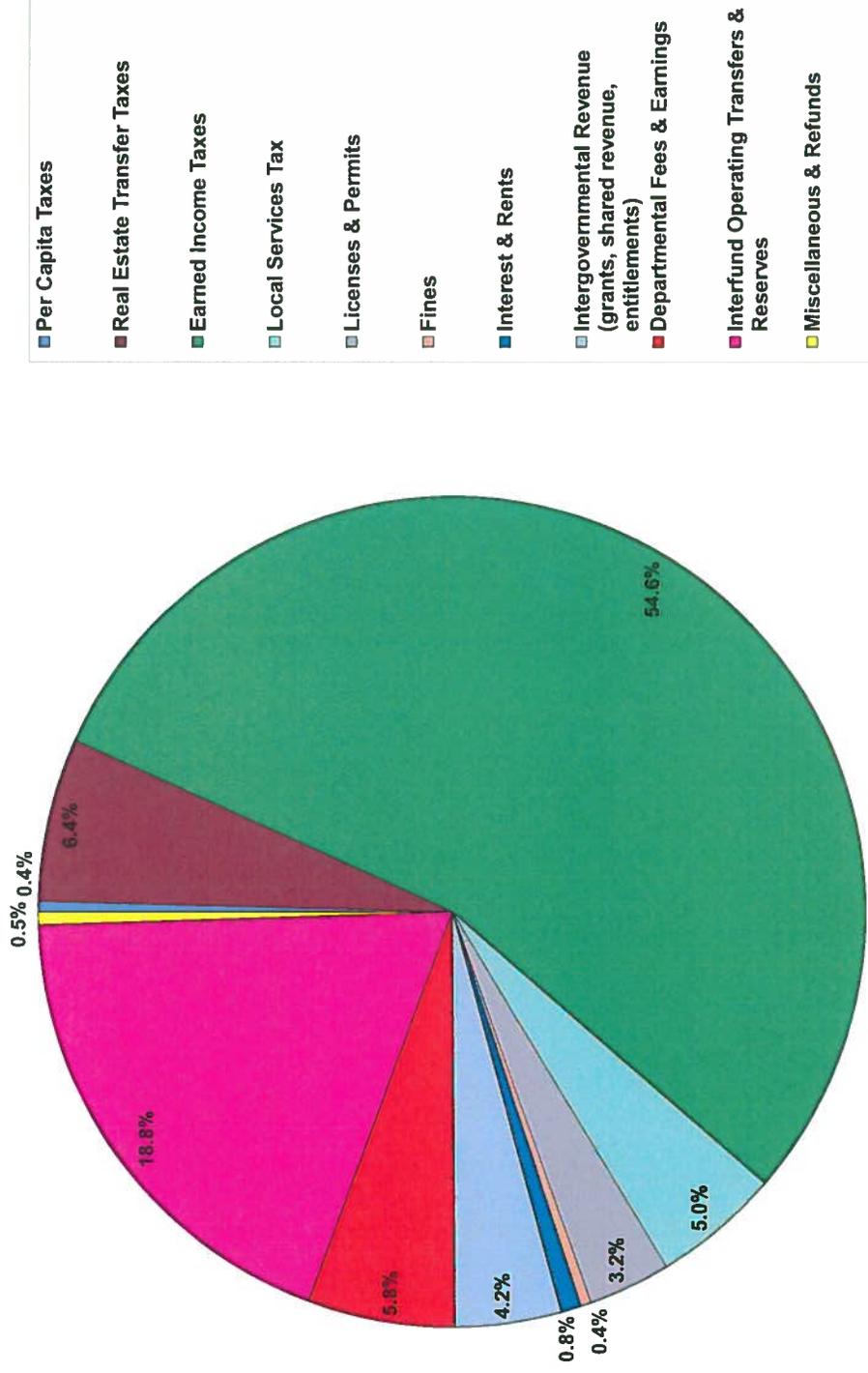
Revenues

Real Property Taxes	\$0
Per Capita Taxes	56,000
Real Estate Transfer Taxes	900,000
Earned Income Taxes	7,700,000
Local Services Tax	700,000
Licenses & Permits	453,600
Fines	58,000
Interest & Rents	111,850
Intergovernmental Revenue (grants, shared revenue, entitlements)	586,989
Departmental Fees & Earnings	815,700
Interfund Operating Transfers & Reserves	2,658,461
Miscellaneous & Refunds	70,000
<b>TOTAL - Revenues</b>	<b>\$14,110,600</b>

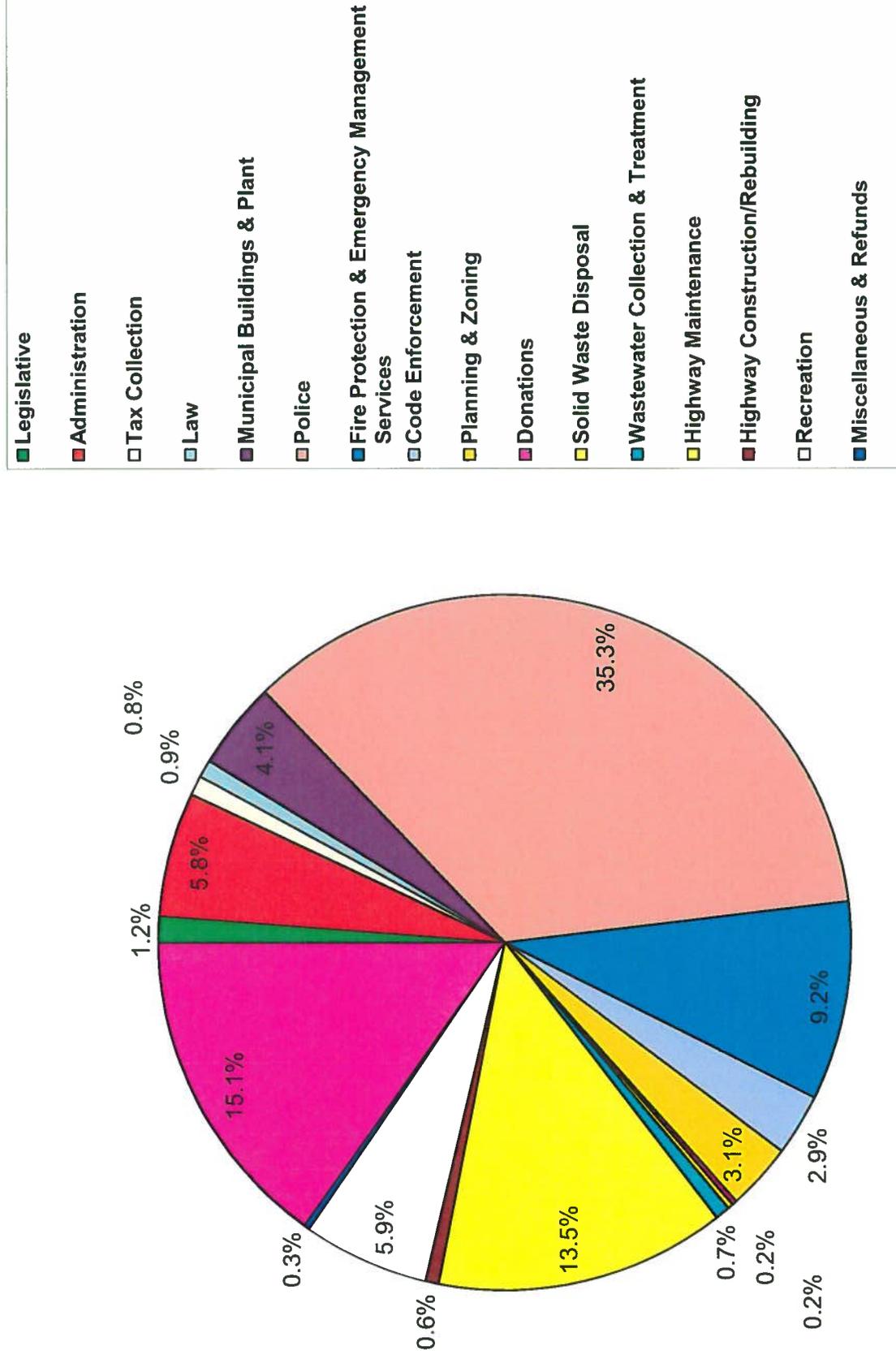
Expenditures

Legislative	\$172,125
Administration	816,983
Tax Collection	127,884
Law	115,600
Municipal Buildings & Plant	575,750
Police	4,983,092
Fire Protection & Emergency Management Services	1,304,660
Code Enforcement	406,551
Planning & Zoning	437,869
Donations	35,000
Solid Waste Disposal	32,700
Wastewater Collection & Treatment	100,500
Highway Maintenance	1,910,074
Highway Construction/Rebuilding	89,601
Recreation	829,122
Miscellaneous & Refunds	39,227
Interfund Operating Transfers	2,133,862
<b>TOTAL - Expenditures</b>	<b>\$14,110,600</b>

# 2015 Revenue Budget - General Fund



# 2015 Expense Budget - General Fund



SEWER REVENUE FUND

Revenues	\$2,322,300
Expenditures	2,322,300

CAPITAL EXPENDITURE FUND

Revenues	\$4,644,333
Expenditures	4,457,200

CAPITAL RESERVE - FIRE APPARATUS FUND

Revenues	\$595,728
Expenditures	330,000

CAPITAL RESERVE - OPEN SPACE/RECREATIONAL FACILITIES FUND

Revenues	\$1,259,000
Expenditures	1,240,743

CAPITAL RESERVE-SEWER FUND

Revenues	\$14,777,000
Expenditures	1,925,500

LIQUID FUELS FUND

Revenues	\$1,105,187
Expenditures	680,000

RECREATION FUND

Revenues	\$1,043,922
Expenditures	1,043,922

**GENERAL FUND**  
**REVENUES**

2015 BUDGET-GENERAL FUND	ACTUAL TOTALS	BUDGET	ACTUAL TOTALS	BUDGET
REVENUES	FOR 2013	2014	AS OF 09/30/2014	2015
<b>REAL PROPERTY TAXES</b>				
301.400 Real Estate Taxes - Delinquent	0	0	0	0
301.600 Real Estate Taxes - Interim	0	0	0	0
<b>SUBTOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>LOCAL TAX ENABLING ACT TAXES</b>				
310.010 Per Capita Taxes-Current	57,982	53,000	32,466	51,000
310.030 Per Capita Taxes-Delinquent	10,452	3,000	2,474	5,000
310.100 Real Estate Transfer Taxes	1,022,832	950,000	855,729	900,000
310.210 Earned Income Taxes-Current	7,847,802	7,250,000	4,968,914	7,700,000
310.510 Local Services Tax	649,104	650,000	472,220	700,000
310.600 Fee in Lieu of Amusement Tax	43,500	43,500	43,500	43,500
<b>SUBTOTAL</b>	<b>9,631,672</b>	<b>8,949,500</b>	<b>6,375,303</b>	<b>9,399,500</b>
<b>LICENSES &amp; PERMITS</b>				
321.610 Soliciting Permits	690	600	550	600
321.700 Special Event Permits	14,865	15,000	11,665	25,000
321.800 Cable TV Franchise Fee	437,098	425,000	354,212	425,000
321.805 Cable TV Franchise Grant			0	0
<b>SUBTOTAL</b>	<b>452,653</b>	<b>440,600</b>	<b>366,427</b>	<b>450,600</b>
<b>NON-BUSINESS PERMITS</b>				
322.820 Street Encroachment Permits	4,015	2,500	1,630	3,000
<b>SUBTOTAL</b>	<b>4,015</b>	<b>2,500</b>	<b>1,630</b>	<b>3,000</b>
<b>FINES</b>				
331.110 Vehicle Code Violations	47,469	45,000	26,394	35,000
331.120 Violations of Ordinances/Statutes	18,742	20,000	13,639	18,500
331.130 Parking Tickets	5,140	8,000	3,320	4,500
<b>SUBTOTAL</b>	<b>71,351</b>	<b>73,000</b>	<b>43,353</b>	<b>58,000</b>
<b>INTEREST EARNINGS</b>				
341.000 Interest Earnings	10,418	10,500	9,760	10,000
<b>SUBTOTAL</b>	<b>10,418</b>	<b>10,500</b>	<b>9,760</b>	<b>10,000</b>
<b>RENTS AND ROYALTIES</b>				
342.100 Rent of Land	29,856	30,000	22,891	26,250
342.150 Communications Revenue Sharing	72,000	72,000	54,000	75,600
342.200 Rent of Buildings		0	0	0
342.430 Rent of Public Works Machinery & Equip.		0	0	0
<b>SUBTOTAL</b>	<b>101,856</b>	<b>102,000</b>	<b>76,891</b>	<b>101,850</b>
<b>FEDERAL CAPITAL AND OPERATING GRANTS</b>				
351.000 Federal Capital and Operating Grants	0	0	0	0
<b>SUBTOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>STATE CAPITAL AND OPERATING GRANTS</b>				
354.000 State Capital and Operating Grants	124,825	54,496	52,497	58,144
<b>SUBTOTAL</b>	<b>124,825</b>	<b>54,496</b>	<b>52,497</b>	<b>58,144</b>

STATE SHARED REVENUE AND ENTITLEMENTS					
355.010	Public Utility Realty Tax	10,481	10,000	0	11,000
355.080	Beverage Licenses	7,000	6,500	7,600	7,000
355.121	General Municipal Pension System	299,095	299,095	282,706	282,700
355.130	Foreign Fire Insurance Premium Tax	239,341	239,341	228,146	228,145
SUBTOTAL		555,917	554,936	518,451	528,845
GENERAL GOVERNMENT					
361.300	Zoning/Subdivision/Land Development Fee	85,837	35,000	53,800	40,000
361.320	Fees for Engineering Review & Inspection	1,235	200	2,000	0
361.330	Change of Occupancy	1,130	1,000	1,530	1,000
361.340	Hearing Fees	8,700	3,500	0	0
361.350	Sign Permits	13,855	10,000	7,980	7,500
361.510	Sale of Maps & Plans	73	100	24	50
361.530	Sale of Subdivision/Land Development	0	50	0	50
		0	0	0	
361.540	Sale of Zoning Ordinances	25	100	50	100
361.560	Charges for Copying	370	500	411	300
SUBTOTAL		111,225	50,450	65,795	49,000
SPECIAL POLICE SERVICES/PROTECTION INSPECTION FEES					
362.100	Donations & Contributions for Police	340,600	0	61,000	0
362.105	Uniformed Salary Reimbursement	71,846	50,000	37,044	50,000
362.110	Sale of Accident Reports	8,265	6,500	5,025	6,500
362.111	Sale of Photographs	0	0	0	0
362.150	Pistol Range Fees	0	0	0	0
362.160	Witness Fees	0	0	0	0
362.170	Restitution Fees	13,810	15,000	9,305	12,000
362.200	Fire Reports	450	500	225	500
362.205	Non-Uniformed Salary Reimbursement	280	300	0	0
362.250	Fire Protection Permits	53,117	40,000	58,572	50,000
362.260	Fire Inspection Violations	12,265	50,000	27,890	50,000
362.270	Fire Code Assessment Fee	450	500	268	500
362.410	Building Permits	681,360	650,000	563,968	550,000
362.430	Plumbing Permits	1,917	1,500	880	1,500
362.460	Grading Permits	160	300	480	300
SUBTOTAL		1,184,520	814,600	764,658	721,300
HIGHWAYS AND STREETS					
363.300	Street Lighting Charges	0	0	0	0
	Reimbursement				
363.320	Development Lighting	1,400	1,200	800	1,200
363.400	Sidewalks & Curbing	0		0	0
SUBTOTAL		1,400	1,200	800	1,200
SANITATION					
364.300	Solid Waste Collection and Disposal	675	700	0	150
364.600	Sale of Recycle Bins	600	600	510	550
SUBTOTAL		1,275	1,300	510	700
MISCELLANEOUS REVENUE					
380.000	Miscellaneous Revenue	8,058	600	2,170	2,000
383.020	Special Assessment/Regal Cinema	56,079	56,000	54,978	54,000
SUBTOTAL		64,137	56,600	57,147	56,000

INTERFUND OPERATING TRANSFERS				
392.080 Sewer Operations Fund	159,209	199,250	129,464	160,000
392.085 Recreation Operating Fund	0	496,966	0	702,622
392.350 Highway Aid (Liquid Fuels) Fund	0	0	0	0
392.870 Capital Reserve-Building Fund	0	0	0	0
392.880 Capital Reserve-Equipment Fund	0	0	0	0
SUBTOTAL				
	159,209	696,216	129,464	862,622
REFUNDS				
394.100 Refund of Prior Year Expenditures	12,269	6,000	4,081	4,000
394.200 Refund of Current Year Expenditures	41,631	9,079	10,994	10,000
SUBTOTAL				
	53,900	15,079	15,075	14,000
OTHER TRANSFERS				
399.000 Budgetary Reserve	0	314,839	0	1,795,839
SUBTOTAL				
	0	314,839	0	1,795,839
TOTAL REVENUES				
	12,528,373	12,137,816	8,477,760	14,110,600

**GENERAL FUND**

**EXPENSES**

2015 BUDGET-GENERAL FUND	ACTUAL TOTALS	BUDGET	ACTUAL TOTALS	BUDGET
EXPENDITURES	FOR 2013	2014	AS OF 09/30/2014	2015
<b>GENERAL/LEGISLATIVE BODY</b>				
400.113 Salary-Supervisors	12,478	12,375	8,559	12,375
400.150 Employer's Contribution to Benefits	69,958	87,500	60,618	96,250
400.151 Employer's Reimbursement Benefit	3,719	5,000	2,873	5,000
400.420 Dues, Subscriptions & Memberships	3,924	4,500	3,605	4,500
400.425 Seminars	390	500	640	1,000
400.450 Contracted Services	29,882	77,000	18,026	53,000
SUBTOTAL	120,351	186,875	94,321	172,125
<b>ADMINISTRATION</b>				
401.121 Salary-Manager	129,573	131,587	97,678	129,062
401.130 Salary-Finance Director	84,516	85,830	63,712	90,489
401.140 Salaries & Wages	149,319	151,633	112,474	231,182
401.150 Employer's Contribution to Benefits	157,849	175,000	117,907	193,000
401.156 Health Retirement Contribution	0	0	0	0
401.182 Longevity	2,250	2,250	2,250	2,250
401.183 Overtime	2,731	2,000	2,037	3,000
401.188 Other Salaries & Wages	0	0	0	0
401.200 Supplies	0	0	0	0
401.210 Office Supplies	19,671	17,000	15,806	17,000
401.220 Operating Supplies	619	1,000	799	1,500
401.231 Vehicle Fuel	185	175	192	250
401.250 Repair/Maint. Supplies	0	0	0	0
401.260 Small Tools/Minor Equipment	21	100	0	0
401.311 Accounting & Auditing Services	29,175	27,000	29,975	30,000
401.312 Management Consulting Services	0	0	0	0
401.316 Pension Administration	0	0	0	0
401.317 Training	384	500	0	500
401.325 Postage	5,543	5,500	6,864	7,000
401.326 Radio Equipment Maint.	0	0	0	0
401.331 Travel Expense	0	0	0	0
401.340 Advertising, Printing & Binding	12,419	7,000	10,429	12,500
401.350 Insurance & Bonding	27,505	28,000	32,260	35,500
401.351 Insurance-Auto	1,050	1,500	1,042	1,150
401.370 Repair/Maintenance Services	0	0	0	0
401.380 Rentals/Leases	7,930	5,500	4,773	11,500
401.420 Dues, Subscriptions & Memberships	3,517	3,300	3,088	3,600
401.425 Seminars	0	0	0	0
401.450 Contracted Services	86,847	80,000	60,927	47,500
401.700 Capital Purchases			0	0
SUBTOTAL	721,104	724,875	562,214	816,983
<b>TAX COLLECTION</b>				
403.114 Elected Tax Collector	5,000	5,000	3,750	5,000
403.150 Employer's Contributions to Benefits	382	383	287	384
403.180 Commissions-LST Collector	11,384	11,375	8,105	12,250
403.181 Commissions-EIT Collector	102,248	100,775	60,358	104,250
403.184 MCTCC Fee	0	11,375	0	0
403.210 Office Supplies	2,152	3,000	0	3,000
403.213 Minor Equipment	0	0	0	0
403.325 Postage	2,152	3,000	0	3,000
403.353 Bonds	0	0	0	0
403.425 Seminars	0	0	0	0
SUBTOTAL	123,318	134,908	72,500	127,884

2015 BUDGET-GENERAL FUND	ACTUAL TOTALS	BUDGET	ACTUAL TOTALS	BUDGET
EXPENDITURES	FOR 2013	2014	AS OF 09/30/2014	2015
<b>LAW</b>				
404.310 Township Solicitor-Professional Services	105,637	110,000	60,356	110,000
404.311 Township Solicitor-Litigation	0	5,000	2,410	5,000
404.314 Special Legal Services	549	1,000	75	600
404.316 Debt Collection Services	0	0	0	0
404.400 Court Costs/Investigations	0	0	0	0
<b>SUBTOTAL</b>	<b>106,186</b>	<b>116,000</b>	<b>62,841</b>	<b>115,600</b>
<b>MUNICIPAL BUILDINGS AND PLANT</b>				
409.122 Salary-Public Works Director	0	0	0	0
409.140 Salaries & Wages	114,846	106,126	83,974	130,000
409.150 Employer's Contributions to Benefits	0	0	0	0
409.183 Overtime	0	0	0	0
409.230 Heating Fuel	35,604	40,000	22,687	35,000
409.231 Vehicle Fuel/Building	-5,296	0	11,412	0
409.240 Other Operating Supplies	700	550	234	500
409.245 Credit/Debit Admin. Fees	5,327	5,000	8,828	9,000
409.250 Repair/Maint. Supplies	25,334	25,000	18,276	28,500
409.260 Small Tools/Minor Equipment	1,316	1,000	845	1,250
409.313 Engineering & Architectural Services	0	0	0	0
409.321 Telephone	60,526	60,000	52,420	70,000
409.350 Insurance-Gen.Liability/Property	60,832	65,000	46,209	65,000
409.351 Insurance Vehicle	0	0	16,156	0
409.361 Electricity	29,798	29,000	22,429	118,000
409.366 Water	14,795	15,500	12,384	22,500
409.370 Repair/Maint. Services	7,087	8,000	4,562	8,000
409.380 Rentals/Leases	4,642	8,000	6,517	8,000
409.383 Rental of Buildings	0	0	0	0
409.384 Rental of Machinery/Equipment	0	0	0	0
409.450 Contracted Services	61,393	55,000	51,988	80,000
409.600 Capital Construction		0	0	0
409.700 Capital Purchases		0	0	0
409.830 Depreciation Expense		0	0	0
<b>SUBTOTAL</b>	<b>416,904</b>	<b>418,176</b>	<b>358,920</b>	<b>575,750</b>
<b>POLICE</b>				
410.122 Salary-Police Chief	197,541	166,798	88,353	123,191
410.123 Salary - Lieutenant	128,827	106,000	36,591	109,710
410.140 Salaries & Wages	2,019,480	2,239,200	1,659,243	2,422,000
410.142 Crossing Guards	23,081	22,758	16,410	23,441
410.150 Employer's Contributions to Benefits	1,143,681	1,453,975	958,423	1,600,000
410.156 Health Retirement Contribution	0	0	0	0
410.181 Education Incentive	15,944	10,500	6,944	17,750
410.182 Longevity	65,530	55,000	43,245	63,250
410.183 Overtime	66,018	87,000	44,516	85,000
410.185 Reimbursable Overtime	55,821	50,000	51,471	50,000
410.187 Holiday Pay	101,833	107,500	64,348	109,500
410.188 Other Salaries & Wages	4,950	6,000	1,350	6,000
410.189 Court Time	21,167	30,000	10,718	33,000
410.210 Office Supplies	3,493	3,000	1,000	3,500
410.220 Operating Supplies	7,122	9,000	7,192	9,000
410.231 Vehicle Fuel	70,400	75,000	59,190	75,000
410.238 Clothing & Uniforms	59,942	25,000	24,838	28,000
410.250 Repairs/Maint. Supplies	7,643	8,700	3,234	8,000
410.260 Small Tools/Minor Equipment	6,751	8,000	557	8,000

2015 BUDGET-GENERAL FUND	ACTUAL TOTALS	BUDGET	ACTUAL TOTALS	BUDGET
EXPENDITURES	FOR 2013	2014	AS OF 09/30/2014	2015
410.317 Training	9,956	15,000	10,717	16,000
410.326 Radio Equipment Lease (Purch.)	720	750	540	750
410.327 Radio Equipment Maintenance	405	500	392	500
410.342 Advertisement, Printing & Binding	368	5,000	0	5,000
410.350 Insurance-Liability	45,000	52,500	60,814	62,000
410.351 Insurance-Auto	19,995	25,000	20,276	30,000
410.374 Repairs/Maint. Services-Vehicles/Equipment	28,908	26,000	18,780	26,000
410.380 Rentals/Leases	5,035	5,000	4,173	5,000
410.420 Dues, Subscriptions & Memberships	1,989	2,500	1,000	2,500
410.450 Contracted Services	77,980	89,875	75,097	57,000
410.460 Miscellaneous	583	500	1,570	500
410.500 Contributions, Grants & Subsidies	3,000	3,500	3,000	3,500
410.600 Capital Construction	0	0	0	0
410.700 Capital Purchases	0	0	0	0
<b>SUBTOTAL</b>	<b>4,193,163</b>	<b>4,689,556</b>	<b>3,273,982</b>	<b>4,983,092</b>
<b>FIRE COMPANY EXPENSES</b>				
411.150 Volunteer Retention	45,000	45,000	0	45,000
411.231 Vehicle Fuel	6,932	10,000	4,580	10,000
411.317 Training	0	0	0	8,000
411.351 Insurance-Fire Trucks	21,000	30,000	25,297	32,000
411.363 Hydrant Service	121,209	160,000	132,734	170,000
411.400 Accreditation	0	0	0	0
411.450 Contracted Services	0	0	0	0
411.540 Contributions to Volunteer Fire Companies	290,000	290,000	0	290,000
411.700 Capital Purchases	0	0	0	0
<b>SUBTOTAL</b>	<b>484,141</b>	<b>535,000</b>	<b>162,611</b>	<b>555,000</b>
<b>CODE ENFORCEMENT</b>				
413.130 Salaries & Wages	146,042	148,312	110,093	152,761
413.140 Salaries Administrative	47,026	47,757	35,451	49,190
413.145 Building Code Official	0	0	0	0
413.150 Employer's Contributions to Benefits	137,100	163,000	106,225	179,000
413.182 Longevity	1,250	1,500	1,500	1,750
413.183 Overtime	6,840	8,000	3,252	8,000
413.210 Office Supplies	0	0	0	0
413.230 Vehicle Fuel	3,011	3,000	3,710	4,000
413.238 Clothing & Uniforms	623	1,500	695	1,500
413.242 Other Operating Supplies	458	500	102	500
413.250 Repair/Maintenance Supplies	0	0	0	0
413.260 Small Tools/Minor Equipment	0	100	24	100
413.313 Engineering & Architectural Services	0	0	-9,327	0
413.317 Training	783	3,000	975	3,500
413.351 Insurance-Auto	2,600	2,850	2,392	2,850
413.400 Court Costs/Investigations	0	0	0	0
413.420 Dues, Subscriptions & Memberships	240	300	0	300
413.425 Seminars	0	0	0	0
413.450 Contracted Services/Building Inspection	0	0	0	0
413.470 Repairs/Maintenance Services	295	400	192	400
413.530 DCED Permit Fee	3,192	2,700	1,304	2,700
<b>SUBTOTAL</b>	<b>349,460</b>	<b>382,919</b>	<b>256,588</b>	<b>406,551</b>
<b>PLANNING &amp; ZONING</b>				
414.130 Salary-Assistant Township Mgr.	101,594	103,174	76,586	108,535

2015 BUDGET-GENERAL FUND	ACTUAL TOTALS	BUDGET	ACTUAL TOTALS	BUDGET
EXPENDITURES	FOR 2013	2014	AS OF 09/30/2014	2015
414.140 Salaries & Wages	55,356	56,216	41,730	62,234
414.150 Employer's Contributions to Benefits	53,491	57,000	43,039	57,000
414.180 Other Salaries & Wages	2,220	2,150	0	2,150
414.182 Longevity	1,850	2,000	1,300	2,000
414.183 Overtime	474	500	176	500
414.238 Clothing & Uniforms	0	250	134	250
414.242 Operating Supplies	0	250	21	250
414.260 Small Tools/Minor Equipment	79	100	0	100
414.310 ZHB Solicitor-Retainer	0	2,000	0	2,000
414.311 ZHB Solicitor-Litigation	29,165	15,000	24,749	15,000
414.313 Engineering Services	91,102	70,000	130,763	70,000
414.314 Special Legal Services	7,097	5,000	4,553	5,000
414.316 Planning Assistance Contract	82,726	85,000	42,517	85,000
414.317 Training	2,595	3,000	1,303	3,500
414.341 Advertising	1,189	1,750	4,241	1,750
414.342 Printing	4,200	3,500	5,530	3,500
414.380 Rentals/Leases	12,378	15,000	10,067	15,000
414.400 Court Costs/Investigations	0	0	0	0
414.420 Dues, Subscriptions & Memberships	1,202	1,100	158	1,100
414.425 Seminars	0	0	0	0
414.450 Contracted Services [GIS]	0	3,000	260	3,000
414.455 Historic Resource Services	0	0	0	0
			0	
SUBTOTAL	446,718	425,990	387,127	437,869
EMERGENCY MANAGEMENT				
415.140 EM Salary	11,718	23,904	0	69,750
415.150 Employer's Contributions to Benefits	0	0	0	45,000
415.200 Supplies	0	300	0	500
415.231 Vehicle Fuel	0	750	0	750
415.238 Clothing & Uniforms	301	500	269	4,000
415.260 Minor Equipment	2,573	3,500	2,796	3,500
415.300 Other Services & Charges	148	2,000	931	2,000
415.313 Planning Assistance	0	0	0	0
415.317 Training	429	1,000	40	1,000
415.341 Advertising	0	0	0	0
415.342 Printing	0	0	0	0
415.380 Rentals	0	500	0	500
415.414 Training Drills	0	2,000	0	5,000
415.420 Dues, Subscriptions & Memberships	60	250	80	250
415.425 Seminars	0	200	0	1,000
415.450 Contracted Services (CtyComm)	27,508	18,000	3,752	18,000
SUBTOTAL	42,737	52,904	7,869	151,250
FIRE PROTECTION & ES				
419.130 Salary - Director of Fire & ES	2,821	0	0	0
419.140 Salary - Fire Marshal	75,894	70,655	50,979	74,860
419.145 Salaries & Wages	0	76,960	37,601	208,000
419.147 Administrative Assistant	0	0	0	0
419.150 Employer's Contributions to Benefits	65,952	120,000	69,952	180,000
419.182 Longevity	0	250	250	250
419.183 Overtime	7,296	10,000	11,703	15,000
419.185 Employee Volunteer Program	36,000	38,500	0	38,500
419.231 Vehicle Fuel	5,592	10,000	5,760	10,000
419.238 Clothing & Uniforms	3,918	3,500	3,784	5,000
419.260 Small Tools/Minor Equipment	5,333	10,000	5,665	15,000
419.317 Training	4,681	5,000	2,876	5,000

2015 BUDGET-GENERAL FUND	ACTUAL TOTALS	BUDGET	ACTUAL TOTALS	BUDGET
EXPENDITURES	FOR 2013	2014	AS OF 09/30/2014	2015
419.327 Radio Equipment Maint.	929	10,000	260	5,000
419.342 Fire Street Map Reprint	0	0	0	5,000
419.350 Insurance-Liability	661	1,250	625	1,250
419.374 Repairs/Maint. Service-Vehicle	6,364	8,000	6,621	20,000
419.420 Dues, Subscriptions & Memberships	973	1,000	1,628	2,000
419.425 Seminars	0	0	0	0
419.450 Contracted Services	4,989	7,500	6,859	10,000
419.460 Fire Prevention Expense	2,424	2,750	1,757	2,550
419.462 Miscellaneous Expense	1,044	1,000	915	1,000
SUBTOTAL	224,871	376,365	207,234	598,410
DONATIONS				
421.000 Contributions, Grants & Subsidies	12,100	35,000	25,000	35,000
SUBTOTAL	12,100	35,000	25,000	35,000
SOLID WASTE COLLECTION & DISPOSAL				
427.140 Salaries & Wages	12,840	16,210	11,644	16,700
427.150 Employer's Contributions to Benefits	0	0	0	0
427.183 Overtime (Compost)	0	0	0	0
427.450 Contracted Services	15,680	29,000	50	16,000
SUBTOTAL	28,520	45,210	11,694	32,700
WASTEWATER COLLECTION & TREATMENT				
429.122 Salary-Public Works Director	0	0	0	0
429.140 Salaries & Wages	69,871	97,241	79,766	100,250
429.150 Employer's Contributions to Benefits	0	0	0	0
429.244 Operating Supplies	0	0	0	0
429.250 Repair/Maintenance Supplies	0	250	0	250
SUBTOTAL	69,871	97,491	79,766	100,500
HIGHWAY MAINTENANCE-GENERAL SERVICES				
430.122 Salary-Public Works Director	6,344	6,471	0	0
430.140 Salary - Administrative	34,084	50,483	37,475	51,999
430.141 Salary - Combined	15,462	0	0	0
430.150 Employer's Contribution to Benefits	450	0	65,216	0
430.151 PW Employee Benefits	544,851	635,000	379,806	700,000
430.172 Vacation	64,331	67,750	28,210	69,800
430.177 Sick Days	8,412	17,219	10,962	17,750
430.179 Holidays	40,475	43,569	19,279	44,900
430.182 Longevity	5,550	6,500	2,650	7,250
430.183 Overtime	22,994	30,000	95,590	50,000
430.188 Other Salaries & Wages	51,670	70,000	2,272	70,000
430.231 Vehicle Fuel	42,626	41,000	38,827	52,500
430.238 Clothing & Uniforms	6,249	7,500	5,294	18,000
430.245 Operating Supplies	4,094	5,000	1,254	5,000
430.250 Repair/Maintenance Supplies	0	100	0	100
430.260 Small Tools/Minor Equipment	386	1,000	218	1,000
430.313 Engineering Services	0	0	0	0
430.317 Training	365	1,000	62	6,000
430.327 Radio Equipment Maint.	0	0	0	0
430.328 Radio Equipment Purchase	0	0	0	0
430.350 Insurance-Liability	4,274	5,000	4,036	4,500
430.351 Insurance-Auto	23,000	33,000	27,151	30,000
430.370 Repair/Maint. Services	0	100	0	0

2015 BUDGET-GENERAL FUND	ACTUAL TOTALS	BUDGET	ACTUAL TOTALS	BUDGET
EXPENDITURES	FOR 2013	2014	AS OF 09/30/2014	2015
430.380 Rental/Leases	17,083	20,500	13,288	20,500
430.384 Rental of Machinery/Equip.	0	0	0	0
430.420 Dues, Subscriptions & Memberships	250	300	110	300
430.450 Contracted Services	2,521	2,000	1,371	2,000
430.700 Capital Purchases	0	0	0	
<b>SUBTOTAL</b>	<b>895,471</b>	<b>1,043,492</b>	<b>733,070</b>	<b>1,151,599</b>
<b>HIGHWAY MAINTENANCE-SNOW &amp; ICE REMOVAL</b>				
432.122 Salary-Public Works Director	1,872	1,909	0	0
432.140 Salaries & Wages	9,448	13,150	35,019	13,550
432.150 Employer's Contributions to Benefits	0	0	0	0
432.183 Overtime	50,000	50,000	0	50,000
432.245 Operating Supplies [salt]	12,643	0	0	0
432.250 Repair/Maint. Supplies	0	250	0	0
432.260 Small Tools/Minor Equipment	0	50	0	0
432.370 Repair/Maint. Services	0	150	0	0
432.384 Rental of Machinery/Equipment	0	0	0	0
432.450 Contracted Services	23,459	68,000	76,675	69,000
432.700 Capital Purchases	0	0	0	0
<b>SUBTOTAL</b>	<b>97,422</b>	<b>133,509</b>	<b>111,694</b>	<b>132,550</b>
<b>HIGHWAY MAINTENANCE-TRAFFIC SIGNALS/STREET SIGNS</b>				
433.122 Salary-Public Works Director	0	0	0	0
433.140 Salaries & Wages	30,104	41,897	39,988	43,175
433.150 Employer's Contributions to Benefits	0	0	0	0
433.183 Overtime	0	0	0	0
433.245 Operating Supplies	6,448	7,500	3,961	8,100
433.250 Repair/Maintenance Supplies	0	100	0	100
433.260 Small Tools/Minor Equipment	0	100	0	100
433.313 Engineering Services	4,890	15,000	740	15,000
433.361 Electricity	5,226	7,000	2,810	4,500
433.370 Repair/Maintenance Services	19,252	25,000	8,478	17,500
433.450 Contracted Services	12,574	12,400	10,033	12,500
<b>SUBTOTAL</b>	<b>78,494</b>	<b>108,997</b>	<b>66,011</b>	<b>100,975</b>
<b>HIGHWAY MAINTENANCE-STREET LIGHTING</b>				
434.361 Electricity-Street Lighting	37,854	45,000	34,068	45,000
434.367 Electricity-Interchange	0	0	0	0
434.374 Repairs/Maint. Service-Interchange	0	0	0	0
434.450 Contracted Services	17,837	18,500	14,597	19,000
434.700 Capital Purchases	0	0	0	0
<b>SUBTOTAL</b>	<b>55,691</b>	<b>63,500</b>	<b>48,665</b>	<b>64,000</b>
<b>HIGHWAY MAINTENANCE-STORM SEWERS AND DRAINS</b>				
436.122 Salary-Public Works Director	0	0	0	0
436.140 Salaries & Wages	42,873	59,668	36,993	61,475
436.150 Employer's Contributions to Benefits	0	0	0	0
436.245 Operating Supplies	1,390	1,800	961	1,800
436.250 Repair/Maintenance Supplies	0	100	0	100
436.260 Small Tools/Minor Equipment	0	100	0	100
436.313 Engineering Services	0	0	0	0
436.370 Repair/Maintenance Services	0	100	0	100

2015 BUDGET-GENERAL FUND	ACTUAL TOTALS	BUDGET	ACTUAL TOTALS	BUDGET
EXPENDITURES	FOR 2013	2014	AS OF 09/30/2014	2015
436.384 Rental of Machinery/Equipment	0	0	0	0
436.450 Contracted Services	0	0	0	0
436.600 Capital Construction	0	0	0	0
<b>SUBTOTAL</b>	<b>44,263</b>	<b>61,768</b>	<b>37,954</b>	<b>63,575</b>
<b>HIGHWAY MAINTENANCE-REPAIR OF TOOLS AND MACHINERY</b>				
437.122 Salary-Public Works Director	0	0	0	0
437.140 Salaries & Wages	36,006	50,111	43,291	51,650
437.150 Employer's Contribution to Benefits	0	0	0	0
437.245 Operating Supplies	32,125	35,000	24,981	35,000
437.370 Repairs/Maintenance Services	47,623	40,000	39,966	55,000
<b>SUBTOTAL</b>	<b>115,754</b>	<b>125,111</b>	<b>108,238</b>	<b>141,650</b>
<b>HIGHWAY MAINTENANCE-MAINT./REPAIRS-HWYS. &amp; BRIDGES</b>				
438.122 Salary-Public Works Director	0	0	0	0
438.140 Salaries & Wages	144,530	197,206	186,382	203,125
438.150 Employer's Contribution to Benefits	0	0	0	0
438.245 Operating Supplies	5,925	5,500	5,496	5,500
438.250 Repair/Maintenance Supplies	14,159	7,500	5,756	7,500
438.260 Small Tools/Minor Equipment	720	600	0	600
438.313 Engineering Services	0	0	0	0
438.370 Repair/Maintenance Services	0	0	0	0
438.384 Rental of Machinery/Equipment	0	0	0	0
438.450 Contracted Services	16,895	16,000	19,545	39,000
438.700 Capital Purchases	0		0	0
<b>SUBTOTAL</b>	<b>182,229</b>	<b>226,806</b>	<b>217,179</b>	<b>255,725</b>
<b>HIGHWAY CONSTRUCTION AND REBUILDING</b>				
439.122 Salary-Public Works Director	75,085	76,587	0	89,601
439.150 Employer's Contribution to Benefits	0	0	0	0
439.313 Engineering Services	0	0	0	0
439.384 Rental of Machinery/Equipment	0	0	0	0
439.450 Highway Construction & Rebuilding	0	0	0	0
439.600 Capital Construction	0	0	0	0
439.700 Capital Purchases	0	0	0	0
<b>SUBTOTAL</b>	<b>75,085</b>	<b>76,587</b>	<b>0</b>	<b>89,601</b>
<b>PARTICIPANT RECREATION</b>				
452.500 Contributions, Grants & Subsidies	0	0	0	0
<b>SUBTOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>PARKS</b>				
454.122 Salary-Public Works Director	0	0	0	0
454.140 Salaries & Wages	155,134	148,340	102,463	152,800
454.145 Recreation Director	73,787	77,398	57,453	81,805
454.147 Recreation Staff	181,462	270,218	152,702	299,352
454.148 Other Recreation Staff	12,192	12,250	8,740	12,250
454.149 Salaries - Camps	26,057	42,100	26,808	54,000
454.150 Employer's Contribution to Benefits	57,192	95,000	48,397	102,415
454.180 Other Salaries & Wages	0	0	0	0
454.182 Longevity	250	250	250	250

2015 BUDGET-GENERAL FUND	ACTUAL TOTALS	BUDGET	ACTUAL TOTALS	BUDGET
EXPENDITURES	FOR 2013	2014	AS OF 09/30/2014	2015
454.230 Heating Fuel	0	0	0	0
454.247 Operating Supplies	1,280	3,000	474	3,000
454.250 Repair/Maintenance Supplies	7,395	10,000	1,620	14,000
454.260 Small Tools/Minor Equipment	24	500	0	500
454.313 Engineering & Architectural Services	0	0	0	0
454.316 Planning Assistance	0	0	0	0
454.325 Postage	0	0	0	0
454.361 Electricity	42,457	50,000	29,868	0
454.366 Water	975	1,000	798	0
454.370 Repair/Maintenance Services	-2,839	750	0	750
454.380 Rentals	8,152	8,500	6,502	21,000
454.420 Dues, Subscriptions & Memberships	0	0	0	0
454.425 Seminars/Training	0	0	0	0
454.450 Contracted Services	77,433	65,000	61,654	87,000
454.600 Capital Construction	0	0	0	0
454.700 Capital Purchases	0	0	0	0
<b>SUBTOTAL</b>	<b>640,951</b>	<b>784,306</b>	<b>497,727</b>	<b>829,122</b>
<b>LIBRARIES</b>				
456.500 Contributions, Grants & Subsidies	15,000	0	0	0
<b>SUBTOTAL</b>	<b>15,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>SENIOR CITIZENS/FAMILY CENTERS</b>				
458.500 Contributions, Grants & Subsidies	0	0	0	0
<b>SUBTOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>MISCELLANEOUS EXPENDITURES</b>				
480.000 Miscellaneous Expenditures	9,636	7,200	6,673	13,977
480.200 Miscellaneous Donations	100	500	50	750
<b>SUBTOTAL</b>	<b>9,736</b>	<b>7,700</b>	<b>6,723</b>	<b>14,727</b>
<b>UNEMPLOYMENT COMPENSATION</b>				
485.000 Unemployment Compensation	224	15,000	110	15,000
<b>SUBTOTAL</b>	<b>224</b>	<b>15,000</b>	<b>110</b>	<b>15,000</b>
<b>REFUNDS</b>				
491.100 Refunds of Prior Years' Revenues	0	3,600	0	1,000
491.200 Refunds of Current Year Revenues	17,662	8,500	6,693	8,500
<b>SUBTOTAL</b>	<b>17,662</b>	<b>12,100</b>	<b>6,693</b>	<b>9,500</b>
<b>INTERFUND OPERATING TRANSFERS</b>				
492.870 Transfer to Capital Building Fund	0	0	0	0
492.880 Transfer to Post-Health Retirement Fund	0	0	0	243,622
492.890 Transfer to Fireman's Relief Fund	239,341	239,341	0	239,341
492.900 Transfer to Police Pension Fund	355,391	455,099	0	572,828
492.920 Transfer to Non-Uniform Pension Fund	415,877	503,231	0	578,071
492.930 Transfer to Recreation Fund	0	60,000	60,000	0
492.940 Transfer to Capital Transportation Fund	401,000	0	0	0
492.950 Transfer to Capital Expenditure Fund	0	0	0	500,000
<b>SUBTOTAL</b>	<b>1,411,609</b>	<b>1,257,671</b>	<b>60,000</b>	<b>2,133,862</b>
<b>TOTAL EXPENDITURES</b>	<b>10,979,035</b>	<b>12,137,816</b>	<b>7,456,731</b>	<b>14,110,600</b>

NOTES

GENERAL FUND  
REVENUES

301.100 Real Estate Taxes-Current

Total municipality assessment as certified by the Board of Assessment,  
received 11-14-14 is :

\$2,087,439,165  
x \_\_\_\_\_ ( 0 mill)  
\$ \_\_\_\_\_ 0

2015 Tax Rates

Real Estate Tax:

The mill rate for the Real Estate Tax is proposed to remain at 0, thereby  
eliminating the Township Real Estate Tax for the year 2015.  
(For information purposes only: 1 mill of taxes = \$2,087,439 in real estate  
tax revenue)

As a comparison, the following figures are listed for Real Estate Tax  
paid to other entities by Upper Providence taxpayers on a property  
assessed at \$200,000 (using 2014 rates):

Montgomery County ( mills):	\$630
Spring-Ford Area School District ( mills):	\$5,203

All other tax rates to remain at current levels:

Earned Income Tax (1%)  
Per Capita Tax (\$5)  
Real Estate Transfer Tax (1%)

(All of the above except for Per Capita Tax are shared 50/50 with the School District)

Local Services Tax (\$52)

(Five dollars of the Local Services Tax will be shared with the School District)

310.210 EIT estimate is based on a projection received from Berkheimer Associates

310.100 Real Estate Transfer Taxes

GENERAL FUND  
EXPENDITURES

- 400.113 Salary - Supervisors:
- |          |         |
|----------|---------|
| Mossie:  | \$4,125 |
| Barker:  | \$4,125 |
| Pearson: | \$4,125 |
- 403.114 Salary-Appointed Per Capita Tax Collector:
- Per Capita Tax - \$5,000 per year
- 403.180 Commission-Appointed Local Services Tax Collector:
- Local Services Tax: 1.75%
- 403.181 Commission-Appointed Earned Income Tax Collector (H.A. Berkheimer Associates):
- 1.39%
- 411.540 The Board of Supervisors require an annual financial statement for the prior year to be submitted by the all Fire Companies prior to payment of each annual budgeted General Fund allocation.
- 414.180 Planning Commission: \$20 per meeting  
Zoning Hearing Board: \$20 per meeting
- 414.313 Charges for engineering services performed by the Township Engineer & Township Consultant related to specific Subdivision/Land Development proposals are paid from plan review escrow accounts or otherwise invoiced for reimbursement.
- 421.000 See department section.
- 492.900 Minimum amounts are in accordance with the Minimum Municipal Obligation calculation certified on August 14, 2014.
- 492.920 Minimum amounts are in accordance with the Minimum Municipal Obligation calculation certified on August 14, 2014.

## **SEWER OPERATIONS FUND**

2015 BUDGET-SEWER REVENUE (OPERATIONS) FUND	ACTUAL TOTALS FOR 2013	BUDGET 2014	ACTUAL TOTALS THROUGH 9-30-14	BUDGET 2015
REVENUES				
INTEREST EARNINGS				
341.000 Interest Earnings	871	750	672	750
SUBTOTAL	871	750	672	750
STATE CAPITAL AND OPERATING GRANTS				
354.000 State Capital and Operating Grants	0	0	0	0
SUBTOTAL	0	0	0	0
SANITATION				
364.110 Sewer Connection & Tap Fees	16,660	20,000	7,596	7,500
364.120 Sewer Use Charges	2,016,239	1,910,000	1,584,537	2,009,050
364.125 Unused EDU charges	294,060	350,625	490,606	300,000
364.130 Sewer Assessments	0	0	15,050	0
364.140 Inspection Fees	0	0	0	0
364.150 Lien Release Fees	0	0	0	0
364.160 Sewer Certification Fees	5,395	5,000	4,401	5,000
SUBTOTAL	2,332,354	2,285,625	2,102,190	2,321,550
MISCELLANEOUS REVENUE				
380.000 Miscellaneous Revenue	0	100	2,800	0
392.000 Interfund Transfers In	0	0	0	0
SUBTOTAL	0	100	2,800	0
REFUNDS				
394.100 Refund of Prior Year Expenditures	0	0	0	0
394.200 Refund of Current Year Expenditures	0	0	1,365	0
SUBTOTAL	0	0	1,365	0
TOTAL REVENUES	2,333,225	2,286,475	2,107,026	2,322,300

2015 BUDGET-SEWER REVENUE (OPERATIONS) FUND	ACTUAL TOTALS FOR 2013	BUDGET 2014	ACTUAL TOTALS THROUGH 9-30-14	BUDGET 2015
EXPENDITURES				
WASTEWATER COLLECTION AND TREATMENT				
429.210 Office Supplies	4,609	6,000	0	5,000
429.230 Heating Fuel	0	0	0	0
429.250 Repair / Maint. Supplies	7,153	22,500	12,177	20,000
429.260 Minor Equipment	1,034	6,000	348	5,000
429.311 Auditing Fees	10,825	9,000	0	11,000
429.313 Engineering Fees	0	10,000	0	0
429.314 Legal Fees	13,619	10,000	23,422	30,000
429.315 Legal Fees - Litigation	0	0	0	0
429.317 Training	4,370	2,000	1,650	2,000
429.321 Telephone	671	675	508	700
429.325 Postage	10,629	10,750	8,315	12,000
429.340 Advertising	0	0	0	0
429.350 Insurance	3,473	5,500	113	6,100
429.361 Electricity	20,271	25,000	18,301	25,000
429.366 Water Service	180	300	126	250
429.370 Repair / Maint. Services	29,602	30,000	56,123	20,500
429.372 Repair / Maint. Services - Sewer Lines	0	0	0	0
429.375 Bank Charges/Fees	6,768	7,000	6,617	7,000
429.384 Rentals	0	0	0	0
429.450 Contracted Services/Computer	17,235	10,000	5,254	16,650
429.460 Miscellaneous	914	750	1,700	1,000
429.530 Payments - LPVRS	1,912,144	1,920,000	1,449,617	1,950,000
429.531 Payments - Royersford Borough	5,197	5,250	3,866	5,250
429.532 Payments - CTMA	6,183	6,500	4,253	5,600
429.600 Capital Construction	0	0	0	0
429.740 Capital Purchases	0	0	0	0
SUBTOTAL	2,054,877	2,087,225	1,592,390	2,123,050
INTERFUND OPERATING TRANSFERS				
492.010 Transfer to General Fund - Salaries & Wages (UBC)	45,198	52,500	37,785	52,500
492.011 Transfer to General Fund - Salaries & Wages (Public Works)	70,750	70,750	64,011	70,750
492.012 Transfer to General Fund - Employee Benefits	43,261	76,000	27,668	76,000
492.081 Transfer to Capital Reserve - Sewer Fund	0	0	0	0
SUBTOTAL	159,209	199,250	129,464	199,250
TOTAL EXPENDITURES	2,214,086	2,286,475	1,721,854	2,322,300

## RECREATION OPERATIONS FUND

2015 BUDGET-RECREATION OPERATIONS FUND	ACTUAL TOTALS FOR 2013	BUDGET 2014	ACTUAL TOTALS THROUGH 9-30-14	BUDGET 2015
REVENUES				
INTEREST EARNINGS				
341.000 Interest Earnings	6,462	4,000	3,814	4,000
SUBTOTAL	6,462	4,000	3,814	4,000
STATE CAPITAL AND OPERATING GRANTS				
345.000 Grant Income	0	0	0	0
SUBTOTAL	0	0	0	0
RECREATION REVENUES				
350.000 Proceeds from Land Sale	0	0	0	0
354.710 Open Space Rental	16,014	0	5,749	25,000
357.591 Miscellaneous Revenue	0	0	1	0
367.000 Donations/Rememberance Programs	25,308	26,000	22,449	52,000
367.500 Community Events Donation	12,062	10,000	8,368	10,000
367.600 Miscellaneous Recreation Programs	163,760	115,000	138,062	130,000
367.800 Recreation Fees in Lieu of Dedication	124,000	0	960,000	0
367.900 Field Usage Fees	46,800	35,000	36,620	35,000
368.000 Recreation Center	29,781	10,000	30,394	80,000
368.100 Bus Trips	0	10,000	11,831	10,000
368.200 Membership Dues	70,758	30,000	61,522	40,000
381.000 Ticket Sales	100,124	45,000	95,294	50,500
387.000 Turf Club Contribution	25,000	25,000	25,000	25,000
392.000 Interfund Transfers In-Rec	0	0	60,000	0
392.010 Transfer from General Fund	0	60,000	0	0
394.100 Refund of Prior Year Expenditures	0	0	10	0
399.000 Budgetary Reserve	0	459,466	0	582,422
SUBTOTAL	613,606	825,466	1,455,300	1,039,922
TOTAL REVENUES	620,068	829,466	1,459,114	1,043,922

2015 BUDGET-RECREATION OPERATIONS FUND	ACTUAL TOTALS FOR 2013	BUDGET 2014	ACTUAL TOTALS THROUGH 9-30-14	BUDGET 2015
EXPENDITURES				
ADMINISTRATION EXPENSE				
401.390 Bank Services Charges/Fees	608	0	13,726	0
401.500 General/Administration	14,789	83,500	7,427	80,800
438.500 Parks & Grounds Maintenance	2,580	3,000	1,635	0
438.600 Supplies/Contracts	926	1,500	0	1,500
SUBTOTAL	18,903	88,000	22,788	82,300
RECREATION EXPENSE				
450.500 Contributions, Grants & Subsidies	7,775	0	4,039	0
451.545 Advertising, Printing & Binding	0	0	0	0
452.000 Fee-Based Recreation	121,310	93,000	85,953	80,000
453.000 Non-Fee-Based Recreation	25,086	30,000	21,190	75,000
454.317 Training/Seminars	1,264	0	4,773	0
454.700 Capital Expenses	6,996	0	12,266	0
454.705 Park Development	48,577	0	4,395	0
454.710 Open Space	7,765	0	13,790	0
457.100 Community Day	43,814	45,000	28,098	0
467.000 Donations/Remembrance Program	161	0	0	0
468.000 Recreation Center	32,186	40,000	31,624	70,000
480.000 Miscellaneous	16,089	4,000	666	4,000
481.000 Ticket Sales	78,753	30,000	95,491	30,000
SUBTOTAL	389,777	242,000	302,282	259,000
INTERFUND OPERATING TRANSFERS				
491.100 Refunds of Prior Years' Revenues	0	0	0	0
491.200 Refunds of Current Year Revenues	7,269	2,500	1,655	0
492.010 Personnel-Salary	0	496,966	0	600,207
492.011 Personnel-Benefits	0	0	0	102,415
SUBTOTAL	7,269	499,466	1,655	702,622
TOTAL EXPENDITURES	415,949	829,466	326,725	1,043,922

## CAPITAL FUNDS

CAPITAL EXPENDITURE FUND		
REVENUES		
341.000 Interest Earnings	2,000	
345.000 Grants - State & Local	0	
354.000 CDBG Grant	0	
387.000 Contributions and Donations from Private Sources	0	
392.000 Transfer from General Fund	500,000	
390.000 Loan from Sewer Capital Fund Note (1)	0	
392.011 Mont Clare Fire Co. Loan (16 of 30)	13,333	
399.000 Fund Balance Forwarded	4,129,000	
TOTAL	4,644,333	
EXPENDITURES		
400.000 Equipment/Administration		61,750
410.000 Equipment/Police		206,000
411.700 Equipment/Fire & EMS		0
413.000 Equipment/Planning & Zoning		67,000
415.000 Equipment/Emergency Management		0
419.000 Equipment/Fire Protection		0
438.000 Minor Equipment/Public Works		99,700
438.000 Major Equipment/Public Works		75,000
436.000 Stormwater Management & Repairs - Engineering/Design		104,000
439.600 Road Reconstruction		801,000
430.390 Matching Funds - GVFTMA		2,000
434.450 Streetlight Improvements/Replacement		20,500
409.000 Municipal Bldgs. / Properties (note 1)		3,020,250
TOTAL		4,457,200

Notes - (1) see Admin. Dept. page & below

(1) Loan from Sewer Capital Fund in 2014

The method of financing the Police Admin. Building Project is by means of a loan from the Capital Reserve-Sewer Fund to the Capital Expenditure Fund, in accordance with Resolution No. 2014-25.

CAPITAL RESERVE FIRE APPARATUS FUND		
REVENUES		
341.000 Interest Earnings	1,000	
392.010 Transfer from General Fund	0	
399.000 Fund Balance Forwarded	569,000	
387.500 Oaks (Black Rock F. C.) Loan Repayment (11 of 12)	25,728	
TOTAL	595,728	
EXPENDITURES		
411.000 Equipment		300,000
411.450 Major Repairs - Township-Owned Apparatus		30,000
TOTAL		330,000

LIQUID FUELS (STATE AID) FUND		
REVENUES		
341.000	Interest Earnings	250
392.000	State Shared Revenue and Entitlements (2015 ESTIMATE REC'D)	509,797
399.000	Fund Balance Forwarded	595,140
TOTAL		1,105,187
EXPENDITURES		
430.740	Major Equipment	0
432.000	Winter Maintenance/Salt	130,000
492.000	Transfer to General Fund	10,000
439.600	Highway Construction & Rebuilding See Note (1)	540,000
TOTAL		680,000

NOTES .....

(1) See Public Works/Roads Section:  
 Mennonite Road (113 to Old State Rd.) 540,000

TOTAL 540,000

2015 BUDGET  
 Draft October 2014  
 Proposed November 2014  
 Adoption December 2014

CAPITAL RESERVE -OPEN SPACE/ RECREATIONAL FACILITIES FUND		
REVENUES		
367.800 Fees in Lieu of Dedication	0	
341.000 Interest Earnings	2,000	
354.710 Rental Income	25,000	
357.591 Miscellaneous	0	
392.010 Transfer from Recreation Fund	0	
399.000 Fund Balance Forwarded	1,232,000	
TOTAL	1,259,000	
EXPENDITURES		
454.700 Capital Expenses		0
454.705 Park Development		608,321
454.710 Open Space		50,000
492.930 Transfer to Recreation Fund		582,422
TOTAL		1,240,743

CAPITAL RESERVE -SEWER FUND		
REVENUES		
335.000	Loan Payment (1 of 30) (see note 1)	150,000
341.000	Interest Earnings	27,000
392.000	Transfer from Sewer Fund	0
399.000	Fund Balance  Forwarded	14,600,000
TOTAL		14,777,000
EXPENDITURES		
429.313	Engineering Fees (o/g)	230,000
429.370	Pump Station	3,500
429.370	GIS Upgrade	5,500
429.450	Televise Contract, Sewer Installation, River Manholes	1,283,000
429.700	I & I Repair	150,000
429.705	Equipment	253,500
492.000	Interfund Transfer (Loan to Capital Expenditures Fund) Note (1)	0
TOTAL		1,925,500

NOTES .....

(1) Loan from Sewer Capital Fund in 2014

The method of financing the Police Admin. Building Project is by means of a loan from the Capital Reserve-Sewer Fund to the Capital Expenditure Fund,in accordance with Resolution No. 2014-25.

2015 BUDGET  
Draft October 2014  
Proposed November 2014  
Adoption December 2014

## DEPARTMENTS

<b>GEN GOV/ADMIN/FINANCE</b>		
<b>ITEM</b>	<b>ESTIMATE</b>	<b>SOURCE</b>
<b>MUNICIPAL BUILDINGS &amp; PLANT:</b>		
Digital Sign (c/o)	67,500	
Generator (c/o)	300,000	
Police Building/Renovation	2,123,000	Requires additional Board Authorization, see capital section
Loan Payment (1 of 30)	150,000	
Replace 2 A/C units per year (Administration)	11,000	
PM on Garage Doors (37 Doors)	6,000	
Park Improvements	163,000	
Meeting Hall Roof & Siding Replacement	30,000	
Security System/Phone/IT (c/o)	7,000	
Admin Building Remodel/Repair/Replacement	85,000	
Update Fire Alarm (Meeting Hall/Admin)	15,000	
Cabinets in Public Works	4,500	
Tree/Shrub Replacement	5,250	
Replace Six Heaters & Two Doors in Public Works Garage	50,000	
Waste Receptacles	3,000	
<b>Subtotal - MB&amp;P</b>	<b>3,020,250</b>	<b>Capital Expenditure Fund</b>
Computer Hardware/Software/Purchase/Replacement	45,750	
Sealing Machine	6,000	
Miscellaneous Office Equipment	10,000	
<b>Subtotal - Equipment</b>	<b>61,750</b>	<b>Capital Expenditure Fund</b>
<b>CONTRIBUTIONS TO OUTSIDE AGENCIES [o/g]:</b>		
Schuylkill Canal Association	10,000	General Fund 421.000
Royersford Library	15,000	General Fund 421.000
Donations at the Board of Supervisors' Discretion	10,000	General Fund 421.000
<b>Subtotal</b>	<b>35,000</b>	<b>General Fund</b>
<b>Total-Gen Gov/Adm/Fin</b>	<b>3,117,000</b>	

<b>EMERGENCY MANAGEMENT</b>		
<b>ITEM</b>	<b>ESTIMATE</b>	<b>SOURCE</b>
Training	1,000	General Fund 415.317
Minor Equipment	3,500	General Fund 415.260
Training Drills - Emergency Management	5,000	General Fund 415.414
<b>Total</b>	<b>9,500</b>	

<b>FIRE PROTECTION</b>		
<b>PERSONNEL</b>	<b>ESTIMATE</b>	<b>SOURCE</b>
Director of Fire & Emergency Services	0	General Fund 419.130
Admin Asst Fire & Emergency Services	0	General Fund 419.147
Fire Marshal	74,860	General Fund 419.140
Asst. Fire Marshal	208,000	General Fund 419.145
Fund Volunteer Program (Township Employees)	38,500	General Fund 419.185
<b>Subtotal</b>	<b>321,360</b>	<b>General Fund</b>
<b>FIRE PROTECTION</b>		
<b>ITEM</b>	<b>ESTIMATE</b>	<b>SOURCE</b>
FMO Vehicle	35,000	
SCBA Upgrades (meet current standards)	10,000	
Fire Hose Upgrades	15,000	
Flood Warning Systems	35,000	
*Apparatus / Equipment - Major Repair to Township-owned apparatus/equipment	30,000	
Office Equipment	5,000	
Fire Station Renovation	200,000	
<b>Subtotal</b>	<b>330,000</b>	<b>CR - Fire Apparatus Fund</b>
Donations to Fire Companies within and outside of Upper Providence Township's borders (see note 1)	290,000	General Fund 411.540

1) This amount is distributed to the fire companies in accordance with an adopted formula as recommended by the Fire & Emergency Services Board.

**FIRE PROTECTION (continued)**

**Proposed Multi-Year Replacement Schedule**

in conjunction with / subject to on-going Study

Year	Item	Estimate
2016	Replace MC Boats, Motors, Trailer	50,000
2017	Replace MC 2002 Pumper	580,000
2019	Replace Oaks 2004 Pumper	600,000

FIRE COMPANY EXPENSES EXPENSE	YEAR	
	2014	2015
General Fund Budgeted Figures		
411.540 Contributions to Volunteer Fire Companies:	290,000	290,000
Volunteer Retention (Fire Co. Volunteers)	45,000	45,000
Audit Fire Plan System (c/o)	0	0
Connect - CTY (Communication System)	18,000	18,000
Fire Dept Accreditation	0	0

<b>PLANNING/ZONING/CODE ENFORCEMENT</b>		
<b>ITEM</b>	<b>ESTIMATE</b>	<b>SOURCE</b>
Planning Consultation [o/g]	85,000	General Fund 414.316
Computer hardware/software maintenance/service/consultation [o/g]	3,000	General Fund 414.450
Training	3,500	General Fund 414.317
<b>Subtotal - GF</b>	<b>91,500</b>	
<b>EQUIPMENT:</b>		
Computers & Related Equipment	8,000	
Handheld Field Units	2,000	
GIS Mapping	5,000	
Vehicles	40,000	
Filing Cabinets	12,000	
<b>Subtotal - CRE</b>	<b>67,000</b>	<b>Capital Expenditure Fund</b>

<b>POLICE</b>		
<b>ITEM</b>	<b>ESTIMATE</b>	<b>SOURCE</b>
Clothing/Uniforms	28,000	General Fund
Detective On-Call Allowance	6,000	General Fund
Contracted Services	57,000	General Fund 410.450
<b>Subtotal-GF</b>	<b>91,000</b>	<b>General Fund</b>
Three Police Vehicles	105,000	
Patrol/Office/Miscellaneous Equipment [o/g]	21,500	
Taser Equipment and Maintenance	2,500	
Watch Guard System total cost (c/o)	40,000	
Pole Speed Recorder	12,000	
Evidence Collection/Breathalyzer Exenses	5,000	
Computer Hardware/software Upgrades	20,000	
<b>Subtotal-CRE:</b>	<b>206,000</b>	<b>Capital Expenditure Fund</b>

PUBLIC WORKS - General		
ITEM	ESTIMATE	SOURCE
<b>MAJOR EQUIPMENT</b>		
Six Wheel Dump	75,000	
Subtotal	75,000	Capital Expenditure Fund
<b>EQUIPMENT</b>		
Miscellaneous	29,000	
Computer Upgrades	10,500	
12' Utility Trailer	2,200	
621 Loader Repairs	10,000	
Truck Upgrades	16,000	
Scissor Lift	0	
Tools	14,000	
ACS Grapple Rake	18,000	
Subtotal	99,700	Capital Expenditure Fund

<b>PUBLIC WORKS - General</b>		
Minor Equipment/Hand Tools[o/g]	35,000	General Fund
Computer Hardware/Software Maintenance/Service Consultation [o/g]	2,000	General Fund 430.450
Training[o/g]	6,000	General Fund 430.317
Additional Personnel Costs [Note 1]	58,200	General Fund
Miscellaneous Road Repairs	39,000	General Fund 438.
Operating Supplies	12,300	General Fund 430./ 436./ 438.
Subtotal	152,500	General Fund
Operating Supplies - Salt	130,000	Liquid Fuels (State Aid) Fund 432.
Subtotal	130,000	Liquid Fuels (State Aid) Fund
<b>STORMWATER MANAGEMENT</b>		
Storm Inlet Repairs	29,000	
Longford Road Culvert	50,000	
MS4 5-year Permit Requirements	25,000	
Subtotal:	104,000	Capital Expenditure Fund
<b>TRAFFIC SIGNALS/STREETLIGHTS</b>		
2015 Traffic Signal/Streetlight Improvements	20,500	
Subtotal:	20,500	Capital Expenditure Fund

NOTES .....

(1) Summer Help	23,500
Part-time Mowing	34,700
Subtotal	58,200

<b>ROAD MAINTENANCE/REPAIR/Contract</b>		
<b>ITEM</b>	<b>ESTIMATE</b>	<b>SOURCE</b>
<b>RECYCLE/OVERLAY</b>		
Mennonite Road (113 to Old State Rd.)	540,000	
<b>Subtotal</b>	<b>540,000</b>	<b>Liquid Fuels (State Aid) Fund</b>
<b>ROAD RECONSTRUCTION/ RESURFACING/Contract</b>		
Traffic Calming & Road Markings	54,000	
Miscellaneous Curb Replacement	10,000	
Old State Road (Yeager to Rosemont Lane)	350,000	
Route 29 Corridor Enhancement	68,000	
Oaks School Lane	44,000	
Greenwood Avenue Extension (c/o)	275,000	
<b>Subtotal</b>	<b>801,000</b>	<b>Capital Expenditure Fund</b>

<b>PUBLIC WORKS - Sewer</b>		
<b>ITEM</b>	<b>ESTIMATE</b>	<b>SOURCE</b>
Tools-Equipment Meters	5,000	
Rental Line Clearing	12,500	
Pump Station Maintenance Contract	6,000	
Pump Station Repairs	8,000	
Training/Safety Equipment	3,500	
Generator Contracts	5,500	
GPS Meter Contract	1,650	
Pump Station Generator Repairs	3,500	
<b>Subtotal</b>	<b>45,650</b>	<b>Sewer Ops Fund</b>
Tools/Equipment/Meters	5,500	
Muffin Monster Cutter Head	18,000	
Willowbrooke Sewer	230,000	
Manhole Frames, Covers and Riser Rings (o/g)	27,500	
Impellers - Mingo Pump Station or 2nd Avenue (c/o)	3,500	
GIS Upgrade	5,500	
Pipe Repairs (o/g)	85,500	
I & I Repair/Emergency (o/g)	150,000	
Televise & Inspection (o/g)	170,000	
Lewis Road Sewer Repair/Replacement (c/o)	1,000,000	
<b>Subtotal</b>	<b>1,695,500</b>	<b>CR-Sewer Fund</b>

<b>OPEN SPACE/RECREATION</b>		
<b>ITEM</b>	<b>ESTIMATE</b>	<b>SOURCE</b>
Computers/Software	35,000	
Capital Improvement-Water Fountains	4,000	
Recreation Vehicle	28,000	
Bleacher Replacement	5,000	
Memorial	65,000	
Lighting (c/o)	50,000	
Playground Installation/Maintenance	80,000	
Basketball Court/Deck Hockey Surfacing	15,000	
Skate Park (c/o)	10,000	
Tennis courts	10,000	
Trails (c/o)	150,000	
Amenities	14,000	
Fencing /Landscaping (c/o)	35,000	
Signage	10,000	
Market/Feasibility Study	25,000	
Backstop Replacement	60,000	
Maintenance (Life Estates/Properties)	50,000	
Hazard Mitigation (PEMA) Grant	12,321	
<b>Subtotal</b>	<b>658,321</b>	<b>CR-Open Space/Rec. Facilities Fund</b>