



# **TOWNSHIP OF UPPER PROVIDENCE**

**2017 PRELIMINARY OPERATING AND CAPITAL  
BUDGET**

**&**

**2017-2021 CAPITAL IMPROVEMENT PLAN**

November 21, 2016



November 21, 2016

After starting at Upper Providence Township on August 1, 2015, I had a quick window in which to prepare a programmatic budget for the Board's review and approval. Last year's budget document accomplished some major goals:

1. It segregated and consolidated line items into departmentalized cost centers so that the Board of Supervisors and residents would know with greater precision the costs associated with each of the Township's major departments.
2. We introduced capital contributions based on each department's capital needs, especially minor equipment such as radios, computers and updates with life cycles of less than 10 years.
3. We eliminated most interfund transfers by merging several operating and capital fund accounts, thereby showing the consolidated costs for each department.

### ***New Structural Changes***

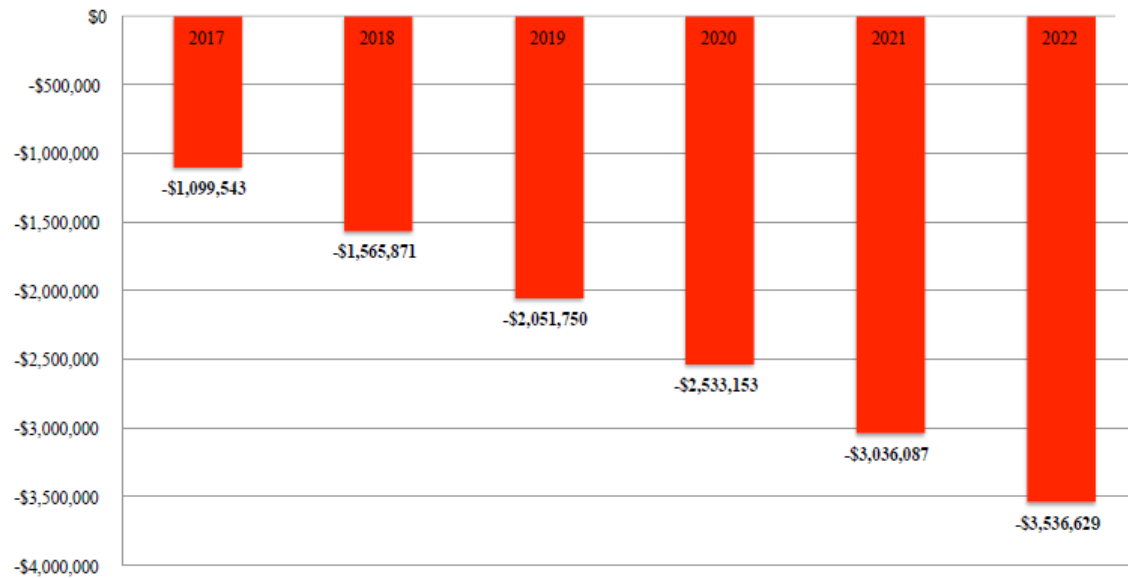
#### *Goals and Objectives Workshop*

In April of 2016 the Board convened its first goals workshop, facilitated by retired township managers Ron Wagenmann and Larry Comunale. The purpose of the daylong workshop was to gain consensus on the Board's core service levels and how to distribute the Township's limited resources wisely to achieve these goals. The Board deliberated and identified seven (7) major core areas on which the preliminary 2017 operating and capital budgets are focused. These goals are itemized along with a brief progress narrative on how the 2017 document addresses these goals.

1. Develop a sustainable financial tax structure and pursue operational efficiencies to meet both operational and capital needs.

Our budgeting approach this year not only looked at the 2017 fiscal year but also the next five (5) years to gauge the fiscal health of the Township's operating accounts through 2022. On the next page is a graph that illustrates the growing imbalance between the general fund's revenues and expenditures. We believe there are three (3) noteworthy factors contributing to this growing deficit: (1) A history of cash financing major infrastructure projects; (2) declining growth-related revenues; and (3) new departments.

## PROJECTED GENERAL FUND STRUCTURAL DEFICIT 2017-2022



### *No Debt History*

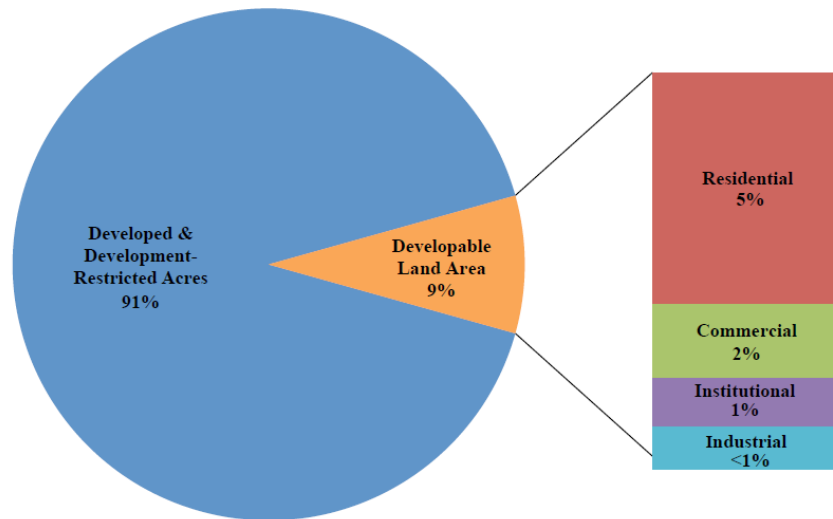
The Township has no bond rating because it has no debt. Historically, the Township relied on surplus funds from these growth related revenues to pay for large scale projects, for which most municipalities would need to issue some type of debt, whether it be bonds, notes or loans. This 100% cash financing approach to financing capital projects has required significant outlays from the general fund to pay for large scale infrastructure projects. The \$3 million cash outlay for the 2011 Anderson Farm Recreation Center is a great example.

Relying on cash alone to fund these projects has not only contributed to the Township's structural debt but also has limited our ability to leverage cash reserves – especially in this low interest rate environment – to catch up on several deferred maintenance projects.

*Declining Growth-Related Revenues*

The Planning, Zoning and Inspections Department analyzed UPT’s development activity, which shows the Township at 91% buildout. Over the past ten (10) years, UPT has enjoyed unprecedented growth, which had supercharged many of its growth-related revenues, especially the Real Estate Transfer tax and building permit fees.

**2016**  
**BUILD-OUT ANALYSIS**  
*Developed (91%) v Developable Land (9%)*



We also expect to see some stabilization in the Earned Income Tax (EIT), which is the Township’s dominant revenue source. However, the EIT is a very vulnerable funding source, considering that 40% of UPT’s earned income revenues derive from either municipalities that have no EIT and or out-of-state workers.

### *The Sterling Act*

Of particular concern is a pending legislative initiative in Harrisburg to reform the Sterling Act. This law affects only the City of Philadelphia and has been on the books for several decades. In essence it imposes a city wage tax on any employee – regardless of city residency – who works in Philadelphia. However, the municipality in which this commuter lives is prevented by the Sterling Act from assessing its own EIT. This is why many main line communities such as Lower Merion have never bothered enacting the tax. The reform legislation – if enacted – would allow these impacted communities to receive a share of the commuter tax up to the maximum afforded to other towns like UPT. We believe there would be a strong probability that these communities would enact the EIT, which would indirectly and adversely impact the amount UPT would receive from non-residents. We will be following this legislation very closely next year.

### *New Departmental Services*

We expect the structural deficit to grow because of new cost centers in the general fund budget, those being fire, police, emergency services and parks/recreation services to name a few. The following are some examples:

Three years ago, the Township created a combination emergency services department. The Board's policy decision to create this combination force was valid, given the dearth of volunteers to respond to daytime calls. However, initiating this program added over \$1 million in additional expenditures without any substantive revenue offsets barring fire inspection fees. UPT remains the only Montgomery County municipality with a combination department without some type of dedicated emergency services levy to cover these emergency costs.

Just last year the Township dedicated a new state-of-the-art police headquarters to house the Upper Providence Police Department. This new building was long overdue and ameliorated chronic space problems which adversely impacted the department's ability to perform at optimal standards. The new facility, coupled with a new management team, has erased major obstacles preventing the department from becoming a fully accredited police department, which we expect will be bestowed as early as next year. Like any new facility, the new police building will incur added operating and debt service costs which are reflected fully in the 2017 budget document.

In 2011 the Township opened the new Anderson Park Recreation Center and like the new police building, added new operating costs to this new service center. The parks administration has done an excellent job at offsetting many of its programmatic costs, but nevertheless there is still a net cost that is charged to the general fund.

All of the above new costs have collectively aggravated the growing structural deficit.

### *Fiscal Recommendations*

To help the Board meet its stated goal of developing *a sustainable financial tax structure*, the 2017 budget document includes the following revenue assumptions:

- Elimination of the Per Capita Tax. Staff believes the administrative costs associated with collecting such a small sum is not justified. It's inefficient to collect as opposed to a basic mill levy which we are proposing.
- Introduction of a combined 1.2 mill levy dedicated to emergency services. A portion of this levy will cover the \$1.3 million cost of the Department of Fire and Emergency Services and will provide some financial support to our three (3) local ambulance providers. We have also reallocated our financial support to our emergency services volunteers.
- Reallocation of the Real Estate Transfer Tax: We expect the Real Estate Transfer tax to be a very unpredictable revenue source over the next few years. We believe this tax should only be a dedicated revenue source for capital projects and debt service payments.

We understand that implementing any type of tax levy is not popular, but we believe it is needed in this case to close the structural deficit and to preserve the Township's cash reserves. It will also accomplish these objectives:

- Stabilize the General Fund. The proposed emergency services levy does have some noteworthy virtues. First, it's a fairly easy and efficient tax to collect and is reliably immune to economic fluctuations unlike the Earned Income Tax, which is especially sensitive to recessionary and unemployment trends. We are currently in the longest – albeit anemic – growth period since the Great Recession of 2008. Many economists are saying that we are overdue for a recession. The EIT, being our only major revenue source, puts us in a very precarious position should we experience an economic downturn, especially if one or more of our surrounding municipalities enact an EIT.
- Obtain Bond Rating. As we gear up to try and obtain that coveted “AAA” bond rating, the rating houses such as Moody's and Standard and Poor's will closely examine the Township's past audits and future financial forecasts. While our financial team believes we have a strong chance to obtain this rating, our over-reliance on the EIT – coupled with the structural debt – could adversely impact this goal. The agencies prefer to see a diversified revenue base and a solid balance sheet.

Not losing sight of the second part of the Board's core goal of *pursuing operational efficiencies to meet both operational and capital needs*, we should stress that we have not just focused on just the revenue side of the ledger but also the expense side. Here are some bulleted areas where we are trying to bend the cost curve on operating costs:

- Defined Contribution Plan: We have closed the defined benefit pension plan, reduced the employer contribution and eliminated the DROP program for new full-time (non-police) hires. This will have a positive, yet gradual impact on the Township's future actuarial obligations.
- Full-Time Hiring Freeze: With the exception of the police department and communications, we have put in place a hiring freeze on all new full-time positions in 2017. We have beefed up the seasonal budget for Public Works employees while keeping the lid on new benefit spikes.
- Health Insurance Changes: We took a major step forward in containing our health insurance costs by introducing a high deductible health insurance plan for all full-time non-police personnel which lowered UPT's insurance bill by over \$150,000. We also introduced a health insurance opt-out program that provided a cash incentive to existing employees to join their partner's health plan. Two employees have already taken advantage of this incentive, resulting in a \$40,000 savings to the Township.
- Police Arbitration: We just receive a new police arbitration award, bringing to closure a contract impasse that has lasted for almost two (2) years. The new award granted fiscal relief in the areas of health insurance and pension contributions to name a few.
- Employee Attrition: In 2017 we expect a number of retirements, which we do not plan to replace immediately. We believe that with the planned renovations to the Black Rock municipal campus, which centralizes major office functions in one concentrated area and offers a one-stop shopping experience for residents, that we will be able to absorb these retirements without hiring new personnel.
- Privatization Initiatives: In 2017 we are also looking at privatizing our janitorial services and introducing a third-party inspection service to replace one of our retiring inspectors early next year.

All of these initiatives should help keep the cost curve fairly level next year.

2. Provide Fire and EMS response to meet current response standards.

The verdict is still out on whether we can maintain current emergency service levels with just a daytime career force. Much depends on our ability to find creative ways to recruit volunteers to work under the tutelage of our paid fire personnel. Next year we plan to recommend further changes to the Fire Ordinance to give the Director of Fire and Emergency Services the tools he needs to deal with the daunting headwinds impacting our ability to sustain and improve the readiness of our volunteers.

Part of the 2017 debt issuance includes site upgrades to the Black Rock municipal campus, which while accomodating the new township hall, will provide an aligned accessway to a new emergency services facility, tentatively planned for 2019. Reiterating earlier comments about the structural deficit, we will be recommending a new allocation formula for the distribution of fire revenues as well as implementing new procedures for the disbursement of these funds.

The Board recently authorized the preparation and distribution of a questionnaire to all the area ambulance companies that service UPT residents, namely Trappe, Friendship and Lower Providence Ambulances. The survey's purpose is to gauge how they perceive EMS services in UPT.

While this process will take several months to complete, we believe it was appropriate to begin including some funding support for these three ambulance providers until such time that we have a new facility to accommodate EMS services on the municipal campus. The budget includes a contribution to each company, divided proportionally based on each provider's average call volumes and service routes. Based on current response rates, we are recommending the following revenue sharing formula: (1) Trappe (60% or \$30,000); (2) Friendship (25% of \$12,500); and Lower Providence (15% of \$7,500).

3. Develop plans to address traffic congestion and intersection issues.

We anticipate that there will likely be another windfall of federal funding assistance for major shovel-ready projects. Over the past few months we have worked very closely with both our general and traffic engineers to identify, evaluate, and rank major traffic and intersection troublespots throughout the Township that would qualify for these shovel-ready grants. The challenge with shovel-ready projects is the quick turnaround time to submit a proposal for funding considerations. More often than not, these projects must be sufficiently engineered to qualify for an expedited bidding process. We have identified these major troublespots and have included them in the 2017-2021 capital improvement plan for engineering and design so that when these funding cycles do become available we will be able to respond proactively.

These projects will also require us reaching out assertively to our state legislators to get their support and funding assistance for these major infrastructure projects.



4. Control and encourage land development to enhance the Township’s economic viability and quality of life.

The Board cited this core goal as crucial in helping temper the Township’s traffic and congestion problems identified in #3 above. Hot issues on which we will be focused in 2017 are the pending subdivision and ultimate development of the controversial Parkhouse parcel, planned acquisition of the Joyce Tract which is included in the Township’s 2017 debt issuance, continued efforts to expand our trail network and other traffic improvement projects such as the Mont Clare traffic mitigation project.

Until very recently, one missing yet important component in our Township services is the absence of an effective outreach program to our business community. Over the past year we have initiated an expanding visitation program with our local businesses to gauge their needs and understand better their economic issues. Some important takeaways from these limited meetings include mass transit challenges for their employees, parking issues and the importance of pedestrian friendly alternatives for its growing employee base. We will continue to expand the business visitation program in 2017 and will place a major focus on traffic mitigation, intersection improvements and trail expansions in the 2017-2021 capital improvement program.

Engaging the UPT business community in helping us lobby for more transportation dollars will be a top priority in 2017.

5. Promote a dedicated communication initiative and expand the Township’s brand with residents and businesses.

At our goals retreat, there was general unanimity that Upper Providence has an identity crisis. A particular stark example is when we go to ribbon cutting ceremonies and the new owners say “welcome to beautiful Collegeville....or Phoenixville....or Oaks...” Unfortunately, we cannot force the United States Postal Service to conform to UPT’s municipal boundaries, but we have to do a better job at rebranding our Township.

In 2016 we engaged a branding company to help us do just that. We overhauled our antiquated seal in favor of a more emblematic one that reflects better the vibrant community that Upper Providence has become.

One major initiative in 2017 is a newly restructured position dedicated to Communications and Customer Services. We expect this person to marshal existing resources and contracted talent to accomplish several important communication goals in 2017. Some noteworthy initiatives included in this budget proposal:

- Newly designed Township website and new domain name: <http://www.uptmontco.pa.gov>.

- Expanded cable channel for Verizon FiOS customers.
- Conversion to online newsletter.
- Production and distribution of new municipal flag throughout all residential and business communities.
- Installation of new welcoming and directional signage throughout Township.
- Organize, centralize and digitize Township records.
- Create and integrate Township-wide social media presence throughout the community.
- Address the void in local news coverage by doing more positive press coverage of local newsworthy events.

6. Update physical plant and filing systems.

The 2017 Budget includes a long-overdue update and expansion to the Black Rock municipal campus, including a new Township Meeting Hall and renovated municipal center. Even before the UPT electorate approved the expansion of the Board of Supervisors to five members, our risk management consultant had already flagged the current township hall as antiquated. The new meeting hall will correct these safety issues and provide a more modern, expanded meeting space that will not only serve municipal functions but also neighborhood meetings, regional meetings, and web-based training seminars to name a few.

Perhaps most importantly, the old Township administration building will give way to a more inclusive municipal center that is customer-focused. Currently, it is not. Its new design will offer a one-stop shopping experience for all residents and businesses, whether it be obtaining a building permit, paying their sewer bill or taxes, getting movie tickets or processing an open records request.

The new municipal center will also be designed in such a way to eliminate operational redundancies that currently plague the existing building. Over the new few years, we are targeting a 10% reduction in administrative costs through privatization and employee attrition.

7. Review personnel policies and benefits.

With the vacillating array of state/federal labor laws/regulations, the Board unanimously recognized this as a core goal that should not be neglected. In 2016 we retained a retired HR specialist to conduct a thorough review of all current HR procedures, policies (or lack thereof) and past practices. This has been a very arduous and time-consuming process, but is worth the investment which we are confident will yield dividends. Here are some noteworthy projects that are currently underway:

- Review, audit and standardize job descriptions to comply with all labor laws.
- Develop a position classification system for all non-police positions.

- Complete a comprehensive review and update of the UPT Personnel Manual and Employee Handbook
- In conjunction with the new municipal center, conduct a review of all positions to determine where we can consolidate, streamline and outsource positions.

### *Bond Rating Preparations*

In preparation for its first major debt issuance, the Board engaged the services of a professional finance team including a professional financial advisor, bond counsel and the Township Solicitor. The team has worked closely with administration staff to help prepare the Township for its first ever ratings review by the Wall Street rating houses. Their reviews will determine the grade level in which the Township will be able to market its debt, AAA being the highest. While UPT's economic indicators are strong, there were some financial policy changes that the team recommended to prepare for the rating review. One was the enactment of a fund balance policy; the second, a debt management policy.

While the Government Finance Officers Association (GFOA) recommends an unrestricted fund balance of two-months operating reserves, or 16% of a municipality's general fund operating budget, ratings agencies such as Moody's or Standard and Poor's expects AAA communities to maintain a minimum balance of 25% cash reserves. The Board officially passed such a policy on October 3, 2016. The purpose of the debt management policy is to adopt debt issuance guidelines as defined by Pennsylvania's Local Government Unit Debt Act. The Board passed such a policy on October 3, 2016. Our projected general fund reserve levels currently stand at approximately \$8.7 million. Staff devoted much time in looking at the Township's revenue and expenditure forecasts to determine the appropriate levy to keep the general fund in balance. The 1.2 emergency services mill levy, if enacted, will keep the general fund in balance through at least 2022.

In putting both these policies in motion, we have developed a distinct General Fund budget which maintains a 25% fund balance through 2022 and is devoid of any major non-recurring expenditures. Similarly, we transferred the majority of non-recurring costs to the Capital Budget, which when combined with various proceeds from grants, state liquid fuel allocations, bond/note proceeds, donations and designated tax money, will fund all top priority capital items that have been properly evaluated and ranked by the Board of Supervisors based on the capital evaluation criteria the Board passed in August of 2016.

## GENERAL FUND BUDGET

After incorporating the above assumptions, the General Fund budget is balanced at \$15,542,814. The pie chart below shows the percentage (%) breakdown by department of all expenditures. Table I on the next page shows all the revenue components, including the introduction of the 1.2 emergency services mill levy, which closes the structural deficit.

### 2017 GENERAL FUND PIE CHART \$ 15,542,814

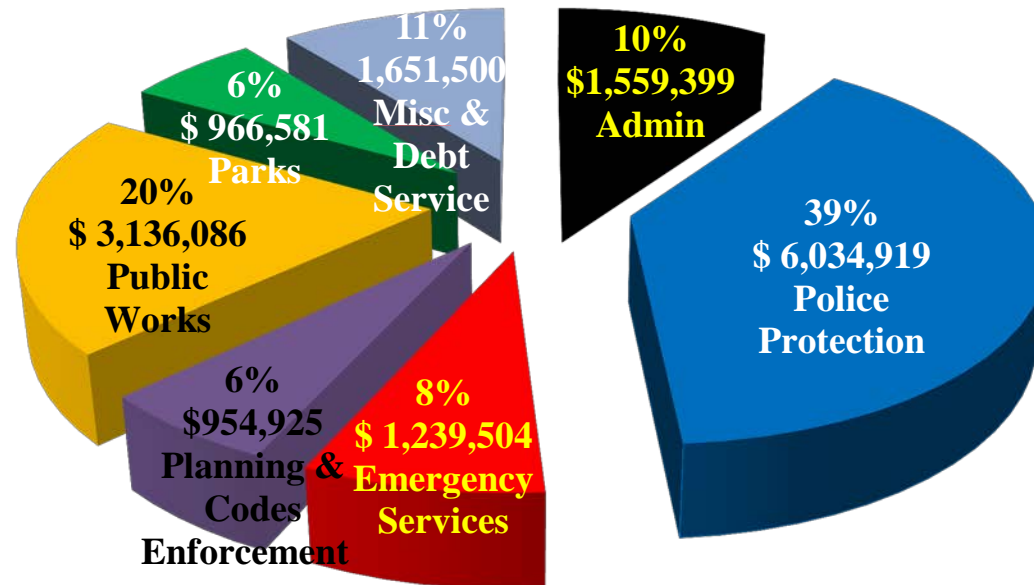


Table II below shows an itemized breakdown of all expenditures which total \$15,542,814, which includes the reappropriation of the proceeds from the Real Estate Transfer Tax to the general capital account, which is included under the Miscellaneous and Intefund Transfer portion of the budget. The latter will provide the necessary funds to pay for debt service for the 2017 bonds as described earlier.

**TABLE II**  
***General Fund Expenses***

<b>Revenue Category</b>	<b>2016 Approved</b>	<b>2016 Projected</b>	<b>2017 Proposed</b>	<b>TMO Adjusted</b>
Board of Supervisors	184,396	184,375	205,254	193,693
Township Administration	1,030,267	1,089,417	1,088,756	1,065,730
Tax Collector	146,975	146,975	172,901	168,376
Legal Services	170,600	240,600	170,600	131,600
Police Protection	5,800,509	5,972,909	5,886,970	6,034,919
Fire and Emergency Services	1,340,567	1,324,569	1,359,117	1,239,504
Planning, Zoning & Code Enforcement	998,618	974,863	1,032,323	954,825
Public Works	3,686,253	3,623,581	5,619,126	3,136,086
Park, Recreation and Open Space	1,020,114	985,428	1,217,810	966,581
Miscellaneous & Interfund Transfers	302,643	419,370	329,550	1,651,500
	<b>14,680,942</b>	<b>14,962,087</b>	<b>17,082,407</b>	<b>15,542,814</b>

## SEWER OPERATING FUND

The Township's second major operating fund is the Sewer Operating Fund. This is a proprietary fund that serves as a billing agent for the Lower Perkiomen Valley Regional Sewer Authority. The Authority bills the Township for all current and unused Equivalent Development Units (EDUs) and passes them onto all UPT ratepayers. The rate schedule is designed to support a partial offset of some Public Works salaries to support the sewer infrastructure throughout Upper Providence in addition to contributions to the Sewer Capital account.

Earlier this year the Board authorized the Township Engineer to conduct a rate study to determine the long-term fiscal stability of the sewer fund. He will be providing a detailed report separate from this transmittal letter. However, one recommendation included in this budget is an adjustment to the amount the General Fund regularly assesses the Sewer Fund to account for all staff time expended – either directly or indirectly – on sewer related business. The old assessment formula had not been updated for several years and was based on very dated wage and cost data. This new formula reflects current economic trends.

Tables III and IV below and the next page show the expenses and revenues balanced at \$2,613,500.

**TABLE III**  
*Sewer Fund Revenues*

<b>Revenue Category</b>	<b>2016 Budget</b>	<b>2016 Projection</b>	<b>2017 Proposed</b>	<b>2017 TMO</b>
Interest Earnings	2,750	14,000	4,000	6,000
Sewer Tapping Fees	15,000	223,240	15,000	25,000
Sewer Use Charges	2,100,000	2,150,000	2,125,000	2,125,000
Unused EDU Charges	375,000	500,034	425,000	450,000
Sewer Assessments	15,000	7,643	7,500	7,500
Sewer Certification Fees	5,250	6,010	0	0
	<b>2,513,000</b>	<b>2,900,927</b>	<b>2,576,500</b>	<b>2,613,500</b>

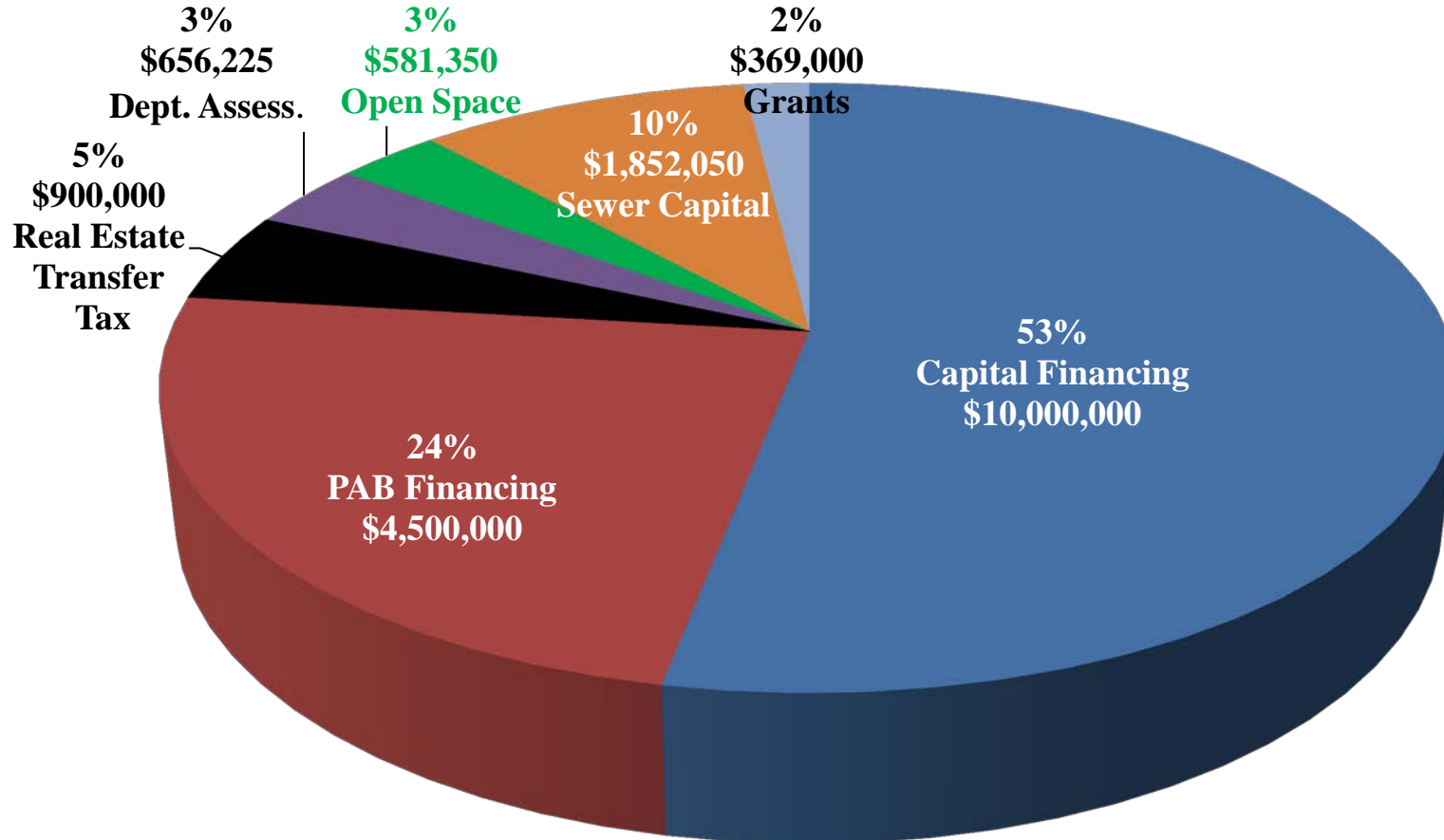
**TABLE IV**  
*Sewer Fund Expenses*

<b>Expense Category</b>	<b>2016 Budget</b>	<b>2016 Projection</b>	<b>2017 Proposed</b>	<b>2017 TMO</b>
General Expenses	150,950	142,586	156,775	149,475
Payments - LPVRSAs	1,980,000	1,993,750	2,000,000	2,000,000
Payments - Royersford Borough	5,250	5,423	5,500	5,500
Payments - Collegeville/Trappe	5,750	6,917	7,000	7,000
Transfer - General Fund	49,000	49,000	71,678	71,678
Transfer - Public Works Salaries	70,750	70,750	176,451	176,451
Transfer - Employee Benefits	44,000	44,000	120,668	120,668
Transfer - Sewer System/Capital	207,300	283,566	75,428	82,728
	<b><u>2,513,000</u></b>	<b><u>2,595,992</u></b>	<b><u>2,613,500</u></b>	<b><u>2,613,500</u></b>

## 2017 CAPITAL BUDGET

The pie chart below shows the breakdown of the proposed \$18,858,625 capital budget. The capital projects included in this spending plan are itemized in the attached 2017 capital program.

### 2017 CAPITAL BUDGET PIE \$18,858,625





## ALL FUNDS SUMMARY

Table V below is a fairly accurate snapshot of our cash reserves aggregated throughout all the Township's Operating and Capital Funds. As explained earlier, five (5) of these funds are being closed-out and merged with other funds to simplify the accounting budgeting processes for next year.

**TABLE V**  
*2016-2017 All Funds Summary*

Operating & Capital Funds	2016 Beginning Balance	2016 Estimated Revenues	2016 Estimated Expenditures	2017 Beginning Balance	2017 Estimated Revenues	2017 Estimated Expenditures	2017 Ending Balances
General	6,550,074	16,519,282	14,962,087	8,107,269	15,542,814	15,542,814	8,107,269
Recreation	3,900,867	0	3,900,867	0	0	0	0
Sewer Revenue	1,925,312	2,900,927	2,595,922	2,230,317	2,613,500	2,613,500	2,230,317
General Capital	2,288,912	2,296,830	2,964,281	1,621,461	1,556,225	1,312,759	1,864,927
PAB Financing	0	0	0	0	4,500,000	4,500,000	0
2017 Capital Financing	0	0	0	0	10,000,000	10,000,000	0
Sewer Capital	14,268,926	656,409	693,119	14,232,216	4,690,000	2,822,950	16,099,266
Open Space	529,985	2,046,515	0	2,576,500	40,000	615,310	2,001,190
Liquid Fuels	996,984	623,791	1,235,000	385,775	625,000	160,000	850,775
Fire Apparatus	522,159	2,750	115,817	409,092	50,000	50,000	409,092
Capital Equipment	0	0	0	0	0	0	0
	<b>30,983,219</b>	<b>25,046,504</b>	<b>26,467,093</b>	<b>29,562,630</b>	<b>39,617,539</b>	<b>37,617,333</b>	<b>31,562,836</b>

Be advised that this is a preliminary budget and has been legally advertised. Under the Second Class Township Code, there is a minimum 20-day public review period to allow the public to review the budget, which has been available on the Township Website and in hardcopy form at the Township Administration Building. The final budget is scheduled for adoption at the Board's December 19, 2016 regular meeting.

Respectfully Submitted,

Timothy J. Tieperman

## GENERAL FUND REVENUES

Account Number	Description	2013 Actual	2014 Actual	2015 Budget	2015 Actual	2016 Budget	2016 Projection	2017 Proposed	2017 TMO	2017 BOS
<b><u>Real Property Taxes</u></b>										
01.301.100.10	Real Estate Tax -- Gen/Police (0.500 mills)	0	0	0	0	0	0	1,000,000	1,000,000	
01.301.100.20	Real Estate Tax -- Fire (0.675 mills)	0	0	0	0	0	0	1,250,000	1,350,000	
01.301.100.30	Real Estate Tax -- EMS (0.025 mills)	0	0	0	0	0	0	50,000	50,000	
01.301.100.30	Real Estate Tax -- Delinquent	0	0	0	0	0	0	0	0	
01.301.100.30	Real Estate Tax -- Interim	0	0	0	0	0	0	0	0	
		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,300,000</b>	<b>2,400,000</b>	
<b><u>Act 511 Taxes</u></b>										
01.310.010	Per Capita Tax -- Current	57,983	53,989	51,000	46,249	100,000	100,000	0	0	
01.310.030	Per Capita Tax -- Delinquent	10,452	2,942	5,000	9,164	0	7,500	0	0	
01.310.100	Real Estate Transfer Tax	1,022,833	1,130,984	900,000	1,092,852	1,015,000	850,000	850,000	900,000	
01.310.210	Earned Income Tax	7,847,803	7,905,879	7,700,000	8,303,081	8,000,000	8,250,000	8,150,000	8,300,000	
01.310.510	Local Services Tax	649,104	894,945	700,000	774,907	850,000	825,000	825,000	825,000	
01.310.600	Amusement Tax FILO	43,500	43,500	43,500	43,500	43,500	43,500	43,500	43,500	
		<b>9,631,675</b>	<b>10,032,239</b>	<b>9,399,500</b>	<b>10,269,753</b>	<b>10,008,500</b>	<b>10,076,000</b>	<b>9,868,500</b>	<b>10,068,500</b>	
<b><u>Licenses &amp; Permits</u></b>										
01.321.610	Solicitation Permits	690	1,040	600	2,725	1,000	4,125	2,000	2,000	
01.321.700	Special Event Permits	14,865	14,615	25,000	14,445	15,000	17,000	15,000	17,000	
01.321.800	Cable TV Franchise Fee	437,099	473,876	425,000	495,064	490,000	425,000	425,000	425,000	
01.322.820	Street Encroachment Permits	4,015	2,300	3,000	3,050	2,500	11,500	2,500	2,500	
		<b>456,669</b>	<b>491,831</b>	<b>453,600</b>	<b>515,284</b>	<b>508,500</b>	<b>457,625</b>	<b>444,500</b>	<b>446,500</b>	
<b><u>Fines &amp; Forfeitures</u></b>										
01.331.110	Vehicle Code Violations	47,470	41,130	35,000	53,549	45,000	45,000	45,000	47,500	
01.331.120	Ordinance Violations	18,743	20,293	18,500	20,457	18,600	17,000	17,000	17,500	
01.331.130	Parking Tickets	5,140	4,580	4,500	6,168	6,000	3,750	3,750	3,750	
		<b>71,352</b>	<b>66,003</b>	<b>58,000</b>	<b>80,174</b>	<b>69,600</b>	<b>65,750</b>	<b>65,750</b>	<b>68,750</b>	
<b><u>Interest Earnings</u></b>										
01.341.100	Interest Earnings	<b>10,418</b>	<b>12,996</b>	<b>10,000</b>	<b>35,314</b>	<b>20,000</b>	<b>42,500</b>	<b>20,000</b>	<b>20,000</b>	
<b><u>Rents and Royalties</u></b>										
01.342.100	Rent of Land	29,857	30,644	26,250	27,856	30,000	27,500	27,500	27,500	
01.342.150	Communications/Revenue Sharing	72,000	72,000	75,600	75,600	75,600	75,600	75,600	75,600	
		<b>101,857</b>	<b>102,644</b>	<b>101,850</b>	<b>103,456</b>	<b>105,600</b>	<b>103,100</b>	<b>103,100</b>	<b>103,100</b>	

## GENERAL FUND REVENUES

Account Number	Description	2013 Actual	2014 Actual	2015 Budget	2015 Actual	2016 Budget	2016 Projection	2017 Proposed	2017 TMO	2017 BOS
<b><u>State Grants and Shared Revenue</u></b>										
01.350.020	County Loan Proceeds (0% Interest)	0	0	0	0	157,850	0	0	0	
01.351.000	Federal / Capital / Operating Grants	0	0	0	0	0	11,640	0	0	
01.354.000	State / Capital / Operating Grants	0	0	0	0	0	21,249	0	0	
01.354.100	State Recycling Grant	124,825	52,497	58,144	59,678	60,400	60,400	60,000	60,400	
01.355.010	Public Utility Realty Tax	10,481	11,900	11,000	11,695	11,500	11,576	11,500	11,500	
01.355.080	Beverage Licenses	7,000	7,600	7,000	7,000	7,000	7,000	7,000	7,000	
01.355.121	State Pension Aid	299,096	282,706	282,700	317,588	315,000	380,594	375,000	380,000	
01.355.130	Foreign Fire Insurance Premium	239,341	228,146	228,145	224,203	224,000	225,498	230,000	225,000	
		<b>680,743</b>	<b>582,848</b>	<b>586,989</b>	<b>620,164</b>	<b>617,900</b>	<b>717,957</b>	<b>683,500</b>	<b>683,900</b>	
<b><u>Fees, Services and Permits</u></b>										
01.361.300	Zoning, Subdivision & Land Development	85,837	88,300	40,000	174,480	55,000	72,500	65,000	65,000	
01.361.330	Change of Occupancy	1,210	1,770	1,000	1,300	1,500	900	1,500	1,250	
01.361.340	Hearing Fees	8,620	0	0	0	0	0	0	0	
01.361.350	Sign Permits	13,855	9,720	7,500	10,049	8,500	7,000	7,500	7,000	
01.361.510	Sale of Maps & Plans	74	24	50	12	50	24	50	50	
01.361.530	Sale of Subdivision & Land Development	0	0	50	45	50	15	50	50	
01.361.540	Zoning Ordinance Sales	25	50	100	125	100	50	50	50	
01.361.560	Copying Fees	370	421	300	204	275	779	200	300	
01.362.100	Donations & Contributions	340,600	71,766	0	8,200	0	325	0	0	
01.362.105	Uniformed Salary Reimbursement	71,846	74,172	50,000	103,913	80,000	80,000	80,000	80,000	
01.362.110	Accident Reports	8,265	7,785	6,500	7,551	7,000	7,000	7,000	7,250	
01.362.111	Photographs and Fingerprints	0	0	0	570	900	1,050	600	900	
01.362.170	Restitution Fees	13,811	14,635	12,000	6,386	8,000	3,800	4,000	4,500	
01.362.200	Fire Reports and Investigations	450	300	500	475	300	300	500	300	
01.362.210	Fire Ordinance Fee	0	0	0	0	0	0	22,000	22,000	
01.362.250	Fire Protection Permits	53,117	93,592	50,000	93,877	70,000	70,000	70,000	70,000	
01.362.260	Fire Inspections	12,265	37,355	50,000	67,392	65,000	46,000	55,000	55,000	
01.362.270	Fire Code Assessment Fees	450	318	500	650	500	0	700	500	
01.362.400	Administrative Fees / Escrow	0	0	0	0	0	12,750	20,000	20,000	

## GENERAL FUND REVENUES

Account Number	Description	2013 Actual	2014 Actual	2015 Budget	2015 Actual	2016 Budget	2016 Projection	2017 Proposed	2017 TMO	2017 BOS
01.362.410	Building Permits	681,361	787,486	465,000	675,393	500,000	575,000	500,000	525,000	
01.362.430	Plumbing Permits	1,917	1,144	1,500	1,736	1,250	2,600	1,500	1,750	
01.362.460	Grading Permits	160	640	300	880	750	750	750	750	
01.363.300	Street Lighting Charges (Oaks)	0	0	0	0	0	0	0	0	
01.363.320	Development Lighting	1,400	1,100	1,200	1,200	1,200	1,200	1,200	1,200	
01.364.300	Solid Waste Collection & Disposal	675	0	150	0	150	0	0	150	
01.364.600	Recycling Bins	600	550	550	410	500	400	400	500	
		<b>1,296,907</b>	<b>1,191,128</b>	<b>687,200</b>	<b>1,154,848</b>	<b>801,025</b>	<b>884,459</b>	<b>840,017</b>	<b>865,517</b>	
<b><u>Recreation Program Fees</u></b>										
01.367.200	Memberships	70,758	82,025	40,000	63,191	60,000	60,000	50,000	60,000	
01.367.300	Ticket Sales	100,124	110,719	50,500	109,355	100,000	100,000	95,000	100,000	
01.367.400	Sponsorships and Donations	25,308	24,007	52,000	14,575	20,000	30,775	10,000	20,000	
01.367.500	Recreation Center	29,781	42,755	80,000	50,458	30,000	30,000	10,000	30,000	
01.367.600	Recreation Programs	163,760	148,472	130,000	166,363	150,000	160,000	160,000	160,000	
01.367.610	Community Day/Celebrations	12,062	8,181	10,000	8,527	8,000	11,228	10,000	10,000	
01.367.700	Bus Trips	0	17,960	10,000	21,022	17,000	19,700	17,000	18,000	
01.367.800	Rental Income	16,014	13,183	25,000	0	12,500	12,500	12,500	12,500	
		<b>417,807</b>	<b>447,302</b>	<b>397,500</b>	<b>433,491</b>	<b>397,500</b>	<b>424,203</b>	<b>364,500</b>	<b>410,500</b>	
<b><u>Miscellaneous Revenues</u></b>										
01.380.000	Miscellaneous Revenues	8,059	5,241	2,015	11,286	1,500	5,000	1,500	1,500	
01.383.020	Special Assessment/Regal Cinema	56,080	54,978	54,000	52,439	52,000	51,983	52,000	52,000	
		<b>64,138</b>	<b>60,218</b>	<b>56,015</b>	<b>63,725</b>	<b>53,500</b>	<b>56,983</b>	<b>53,500</b>	<b>53,500</b>	
<b><u>Interfund Transfers</u></b>										
01.392.080	Sewer Operating Fund	159,209	178,959	160,000	157,523	163,750	160,000	368,691	368,797	
01.392.085	Recreation Operating Fund	0	0	702,622	739,981	3,000,000	3,000,000	0	0	
01.392.870	Transfer from Capital Expenditure Fund	0	0	0	0	0	498,604	0	0	
01.392.900	Fire Apparatus Fund	0	0	0	0	115,817	13,790	0	39,500	
		<b>159,209</b>	<b>178,959</b>	<b>862,622</b>	<b>897,504</b>	<b>3,279,567</b>	<b>3,672,394</b>	<b>368,691</b>	<b>408,297</b>	
<b><u>Expenditure Refunds</u></b>										
01.394.100	Prior Year Expenditures	12,269	5,356	4,000	15,889	5,000	2,191	2,000	2,250	
01.394.200	Current Year Expenditures	41,631	33,873	10,000	13,419	8,000	16,120	10,000	12,000	
		<b>53,900</b>	<b>39,229</b>	<b>14,000</b>	<b>29,308</b>	<b>13,000</b>	<b>18,311</b>	<b>12,000</b>	<b>14,250</b>	
<b>TOTAL GENERAL FUND REVENUES ==&gt;</b>		<b>12,944,677</b>	<b>13,205,398</b>	<b>12,627,276</b>	<b>14,203,021</b>	<b>15,874,692</b>	<b>16,519,282</b>	<b>15,124,058</b>	<b>15,542,814</b>	

## GENERAL FUND EXPENSES

Account Number	Description	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2016 Projection	2017 Proposed	2017 TMO	2017 BOS
<b>Board of Supervisors</b>									
01.400.113	Supervisor Salaries 3 @ \$4,125	12,478	12,478	11,550	12,375	12,375	12,375	12,375	
01.400.150	Group Benefits Health Insurance (\$62,990) Dental Insurance (\$5,770) Vision Insurance (\$437) FICA (\$952)	69,959	82,827	81,592	80,621	75,000	88,579	70,149	
01.400.151	Employer's Reimbursement Benefit	3,719	3,803	2,336	0	0	0	0	
01.400.321	Telephone/Communications	1,743	1,680	2,453	1,700	0	0	0	
01.400.420	Dues, Subscriptions, & Memberships Montgomery County Association of Township Officials (\$212) Pennsylvania Association of Township Supervisors (\$3,557) Pennsylvania Municipal League (\$0 - 1st year of membership) Other Undesignated (\$500)	3,924	3,605	4,179	3,700	4,000	4,000	4,269	
01.400.425	Training/Seminars/Training MCATO Fall and Winter Workshops (\$500) PSATS Annual Conference (\$2,000) Other Undesignated (\$500)	390	640	1,021	1,000	1,000	1,000	3,000	
01.400.450	Contracted Services Taped Meetings (26 meetings @ \$500) Website Support & Redesign (\$26,250) Annual Goals Workshop (\$3,250) Branding Consultation (\$1,000) 4 Online Newsletter Editions (\$10,000) IT Support Assessment (\$6,400) Special Publications (\$5,000)	29,883	22,825	43,253	50,000	76,000	63,000	52,400	

## GENERAL FUND EXPENSES

Account Number	Description	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2016 Projection	2017 Proposed	2017 TMO	2017 BOS
01.400.500	Discretionary Donations Montgomery County Libraries (\$15,000) Schuylkill Canal Association (\$10,000) Undesignated (\$10,000)	27,100	25,000	0	35,000	16,000	35,000	20,000	
01.400.700	Minor Capital Depreciation Account	0	0	0	0	0	1,300	31,500	
		<b>149,196</b>	<b>152,859</b>	<b>146,384</b>	<b>184,396</b>	<b>184,375</b>	<b>205,254</b>	<b>193,693</b>	<b>0</b>
<b><u>Township Administration</u></b>									
01-401-121	Salary - Manager	127,549	129,573	171,860	145,000	145,000	145,000	145,000	
01-401-122	Salary - Communications/Customer Services Manager (FT)	0	0	0	50,000	50,000	50,000	50,000	
01-401-123	Salary - HR Specialist (PT)					46,000	35,000	35,000	
01-401-124	Salary - Permanent PT Staff					16,200	0	0	
01-401-130	Salary - Finance Director	83,196	84,516	91,185	92,752	92,752	92,752	92,752	
01-401-140	Salaries - Full-Time Staff Assistant Finance Director (\$63,772) Accounts Receivable Administrator (\$47,838) Receptionist (\$47,294)	172,576	149,320	237,126	160,087	160,087	160,087	160,087	
01-401-150	Group Benefits Health Insurance (\$116,398) (5 people) Dental Insurance (\$11,555) Vision Insurance (\$775) FICA & Medicare (\$37,198) Manager Car Allowance (\$6,000) Other Insurances (\$3,455)	155,992	154,850	204,743	200,000	192,500	200,000	175,457	
01-401-182	Longevity	2,565	2,250	2,250	1,500	1,500	1,750	1,750	
01-401-183	Overtime	5,881	2,732	1,940	750	750	750	750	
01-401-190	Pension Allocation	0	0	0	126,003	126,003	145,367	69,834	
01-401-210	Office Supplies Business Cards / Envelopes / Tax Forms (\$3,000) Wrigley's / W.B. Mason (\$13,000)	16,183	14,731	19,540	16,000	16,000	17,000	12,000	

## GENERAL FUND EXPENSES

Account Number	Description	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2016 Projection	2017 Proposed	2017 TMO	2017 BOS
01-401-220	Operating Supplies Docking Station / Law Posters (\$1,500)	1,656	620	3,650	1,500	750	1,500	750	
01-401-231	Vehicle Fuel	214	186	140	200	200	250	200	
01-401-245	Credit/Debit Admin Fees Bank Investment and Credit Card Fees	0	5,327	8,872	9,000	9,000	9,000	6,000	
01-401-250	Repair/Maintenance Supplies Undesignated (\$50)	0	0	0	50	50	0	50	
01-401-260	Small Tools/Minor Equipment Undesignated (\$50)	79	21	0	50	50	100	50	
01-401-311	Accounting & Auditing Services Maillie, LLP	24,975	29,175	31,750	32,000	32,000	32,000	32,000	
01-401-312	Management Consulting Services	0	0	0	0	0	0	0	
01-401-317	Training/Seminars GFOA (\$900) APMM (\$1,000) PSATS (\$1,250) ICMA (\$1,250) Certification Courses (\$500)	0	384	715	2,250	2,250	2,750	4,900	
01-401-321	Telephone/Communications Verizon / Verizon Wireless / Line Systems / Comstar	0	5,934	6,442	7,250	7,250	7,250	7,250	
01-401-325	Postage	6,710	2,994	8,608	6,000	12,000	6,500	6,000	
01-401-331	Travel Expense	0	0	0	0	0	0	0	
01-401-340	Advertising, Printing & Binding 21st Century Media	7,495	12,420	13,239	12,750	12,750	13,000	12,750	
01-401-350	Insurance & Bonding PIRMA Insurance Pool / Manager & Finance Bonds	24,604	27,505	35,469	33,000	33,800	35,000	35,000	
01-401-351	Insurance - Auto PIRMA Insurance Pool	1,037	1,050	1,127	1,175	1,175	1,200	1,200	
01-401-361	Electricity/Heat	0	16,467	43,583	37,500	37,500	37,750	37,500	
01-401-366	Water Service	0	614	1,123	800	900	900	900	

## GENERAL FUND EXPENSES

Account Number	Description	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2016 Projection	2017 Proposed	2017 TMO	2017 BOS
01-401-370	Repair/Maintenance Services Vehicle Repair / Inspection	0	0	0	50	50	50	50	
01-401-380	Rentals/Leases Copier	8,763	7,931	13,520	7,500	8,000	8,500	8,000	
01-401-420	Dues, Subscriptions, & Memberships SF Chamber of Commerce (\$400) ICMA (\$1,200) GFOA (\$340) SF Rotary Club (\$1,100) Newspapers (Mercury, Times Herald, WSJ) (\$800) Misc. / New Employee (\$1,160)	4,809	3,517	4,095	4,500	4,800	5,000	5,000	
01-401-425	Continuing Education (Prof Dev)	65	0	0	2,500	0	0	1,000	
01-401-450	Contracted Services Finance Software (\$9,800) IT Contract (\$28,000) Communications (\$28,000) Ecode 360 (\$2,200) Water Cooler (\$1,800) Montg. Co. BOA Changes (\$1,900)	78,470	86,848	33,087	70,500	70,500	73,000	70,500	
01-401-700	Minor Capital Depreciation Account	0	0	0	9,600	9,600	7,300	94,000	
		<b>722,820</b>	<b>738,965</b>	<b>934,064</b>	<b>1,030,267</b>	<b>1,089,417</b>	<b>1,088,756</b>	<b>1,065,730</b>	



## GENERAL FUND EXPENSES

Account Number	Description	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2016 Projection	2017 Proposed	2017 TMO	2017 BOS
<b><u>Tax Collector</u></b>									
01-403-114	Salary - Elected Tax Collector	5,000	5,000	5,000	10,000	10,000	10,000	10,000	
01-403-115	Commissions - Real Estate Tax	0	0	0	0	0	24,000	24,000	
01-403-150	Employer's Contributions To Employee FICA	383	383	383	800	775	2,601	2,601	
01-403-180	Commissions - Local Services Tax H.A. Berkheimer Collection Fee	13,735	11,385	14,327	15,000	15,000	15,000	15,000	
01-403-181	Commissions - Earned Income Tax H.A. Berkheimer Collection Fee	74,822	102,249	107,119	111,250	111,250	111,250	111,250	
01-403-184	MCTCC Fee Mont. County Tax Collection Committee	0	0	0	0	0	0	0	
01-403-210	Office Supplies Per Capita Tax Mailing Expense	3,970	2,153	747	4,500	4,500	4,500	2,250	
01-403-230	Heating Fuel	0	204	102	0	0	0	0	
01-403-321	Telephone/Communications	0	258	81	325	325	400	400	
01-403-325	Postage Per Capita Tax Mailing Expense	3,970	2,153	3,000	4,500	4,500	4,500	2,250	
01-403-353	Bond(s)	0	0	0	0	0	0	0	
01-403-361	Electricity/Heat	0	293	1,137	575	575	600	575	
01-403-366	Water Service	0	18	29	25	50	50	50	
01-403-425	Training/Seminars	0	0	0	0	0	0	0	
		<b>101,879</b>	<b>124,095</b>	<b>131,925</b>	<b>146,975</b>	<b>146,975</b>	<b>172,901</b>	<b>168,376</b>	<b>0</b>

## GENERAL FUND EXPENSES

Account Number	Description	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2016 Projection	2017 Proposed	2017 TMO	2017 BOS
<b><u>Legal Services</u></b>									
01-404-310	Township Solicitor - Professional Dischell, Bartle & Dooley	147,012	105,638	108,705	115,000	100,000	115,000	100,000	
01-404-311	Township Solicitor - Litigation Dischell, Bartle & Dooley	6,775	0	0	5,000	0	5,000	1,500	
01-404-312	Township Labor Counsel Eckert Seamans Cherin & Mellott	0	0	24,509	50,000	140,000	50,000	29,500	
01-404-314	Special Legal Services	2,909	550	170	600	600	600	600	
01-404-316	Debt Collection Services	0	0	0	0	0	0	0	
		<b>156,696</b>	<b>106,188</b>	<b>133,384</b>	<b>170,600</b>	<b>240,600</b>	<b>170,600</b>	<b>131,600</b>	

# GENERAL FUND EXPENSES

Account Number	Description	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2016 Projection	2017 Proposed	2017 TMO	2017 BOS
<b><u>Police Protection</u></b>									
01-410-122	Salary - Chief	197,541	119,592	123,539	126,887	126,887	129,000	126,887	
01-410-123	Salary - Lieutenant	128,828	62,445	104,057	113,002	113,002	113,550	113,002	
01-410-140	Salaries & Wages Sgt., Corporals and Patrol Office Manager Office Staff	2,019,480	2,273,730	2,382,599	2,600,000	2,600,000	2,600,000	2,742,000	
01-410-142	Crossing Guards Two Guards, nearly half reimbursed by SFASD per agreement	23,081	23,494	23,125	24,508	23,904	23,904	23,904	
01-410-150	Group Benefits Health Insurance (\$987,032) Dental Insurance (\$76,518) Vision Insurance (\$5,344) FICA (\$259,542) Life Insurance Short/Long Term Disab. & W. Comp. (\$179,852)	1,143,682	1,318,788	1,334,512	1,430,661	1,662,682	1,510,753	1,508,288	
01-410-181	Education Incentive	15,944	24,025	3,851	17,750	24,000	20,750	24,000	
01-410-182	Longevity	65,531	55,694	64,373	61,194	61,194	65,416	65,416	
01-410-183	Overtime	66,019	65,030	98,663	85,000	80,000	85,000	85,000	
01-410-185	Reimbursed Overtime	55,822	70,267	78,272	50,000	67,000	50,000	67,000	
01-410-187	Holiday Pay	101,833	121,343	104,854	109,500	109,500	109,500	109,500	
01-410-188	Other Salaries & Wages Detective Pay (\$6,000) Chief's Bonus (\$4,000)	4,950	6,525	1,200	10,000	10,000	10,000	10,000	
01-410-189	Court Time Overtime Account	21,167	20,940	28,339	30,000	21,000	25,000	22,500	
01-410-190	Pension Allocation Minimum Municipal Obligation plus \$5,000			0	550,812	550,812	606,872	606,872	
01-410-210	Office Supplies Business Cards / Envelopes / Citation Forms Wrigley's / W.B. Mason	3,493	1,756	4,688	4,000	4,000	4,000	4,000	

# GENERAL FUND EXPENSES

Account Number	Description	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2016 Projection	2017 Proposed	2017 TMO	2017 BOS
01-410-220	Operating Supplies Ammunition / Computer Supplies / Petty Cash / Positive Promo. Evidence Collection / PA DUI Assoc.	7,122	10,003	9,813	14,500	14,500	14,500	14,500	
01-410-231	Vehicle Fuel	70,401	77,891	51,748	67,500	39,000	52,500	48,000	
01-410-238	Clothing & Uniforms 2017 Shoe Allowance, per contract Galls / Red the Uniform Tailor	59,942	31,035	26,672	22,500	22,500	22,500	22,500	
01-410-250	Repair/Maintenance Supplies Vehicle Parts	7,644	5,698	4,144	4,000	4,000	4,000	4,000	
01-410-260	Small Tools/Minor Equipment Lowe's / Barricades / Signs / Tint Meters	6,752	1,402	6,592	2,000	2,000	2,000	2,000	
01-410-317	Training/Seminars PATC / FBINAA / Police Chief's Assn. / Personal Protection / Field Officer Training	9,956	18,827	18,248	18,000	18,000	18,000	18,000	
01-410-321	Telephone/Communications Verizon / Verizon Wireless / Line Systems / Comstar	25,741	32,423	24,036	27,500	27,500	27,500	27,500	
01-410-325	Postage	150	150	374	150	150	150	150	
01-410-326	Radio Equipment Lease	720	720	690	750	750	750	750	
01-410-327	Radio Equipment Maintenance	405	392	0	400	400	400	400	
01-410-342	Advertising, Printing & Binding	368	0	0	2,000	2,000	2,000	1,000	
01-410-350	Insurance - Liability PIRMA Insurance Pool	45,000	60,814	70,203	70,000	50,000	70,000	65,000	
01-410-351	Insurance - Auto PIRMA Insurance Pool	19,996	20,277	21,090	22,500	22,408	22,500	25,000	
01-410-361	Electricity/Heat	14,886	13,049	23,834	32,000	30,000	25,000	30,000	
01-410-366	Water Service	417	548	3,508	325	550	325	550	
01-410-374	Repair/Maintenance Services Vehicle Repair / Undesignated	28,908	25,307	33,959	26,000	26,500	26,000	26,000	
01-410-380	Rentals/Leases Copy Machine	5,036	6,061	3,150	4,500	4,500	4,500	4,500	

## GENERAL FUND EXPENSES

Account Number	Description	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2016 Projection	2017 Proposed	2017 TMO	2017 BOS
01-410-420	Dues, Subscriptions, & Memberships	1,989	1,210	2,798	2,500	2,500	2,500	2,500	
	Police Chief's Assn. (\$250)								
	Mont. County FOP (\$500)								
	Mont. County MIRT (\$200)								
	NTO (\$200)								
	Maglocen (\$400)								
	PA Criminal Law (\$275)								
	Undesignated/Other (\$675)								
01-410-450	Contracted Services	77,981	97,412	54,911	95,000	75,000	75,000	75,000	
	Comcast Cable								
	Plan-It Subscription (\$1,600)								
	All Traffic Solutions (\$850)								
	Animal Control (\$10,000)								
	IT Services (\$29,000)								
	Eagle Wireless								
	Accreditation								
	Cody Software Contract								
	Undesignated								
01-410-460	Miscellaneous	583	2,186	4,457	3,000	4,600	4,500	4,500	
	Petty Cash Reimbursements								
	Undesignated								
01-410-500	Contributions, Grants & Subsidies	3,000	3,000	3,000	3,000	3,000	3,000	3,000	
01-410-700	Minor Capital Depreciation Account	0	0	0	169,070	169,070	155,600	151,700	
		<b>4,234,369</b>	<b>4,572,033</b>	<b>4,715,299</b>	<b>5,800,509</b>	<b>5,972,909</b>	<b>5,886,970</b>	<b>6,034,919</b>	<b>0</b>

## GENERAL FUND EXPENSES

Account Number	Description	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2016 Projection	2017 Proposed	2017 TMO	2017 BOS
<b><u>Fire and Emergency Services</u></b>									
01-411-140	Salary-Fire Marshal	78,715	69,588	75,723	78,232	78,232	78,232	78,232	
01-411-145	Salary-Fire Staff	11,718	23,904	169,401	215,000	208,575	215,000	210,133	
	Assistant Fire Marshal								
	Emerg. Management Coordinator								
	Fire Fighter (2 FT)								
01-411-146	Volunteer Recruitment and Retention	0	0	0	2,500	2,500	5,000	5,000	
	Minor Volunteer Expenses								
01-411-147	Administrative Assistant	0	0	0	0	0	0	0	
01-411-150	Volunteer Incentive Program	54,002	45,000	50,264	45,000	45,000	45,000	45,000	
	Volunteer Firefighter Incentive								
01-411-151	Group Benefits	56,951	101,526	176,879	195,250	195,250	195,250	196,086	
	Health Insurance (\$127,806)								
	Dental Insurance (\$12,963)								
	Vision Insurance (\$794)								
	FICA (\$27,893)								
	Life Insurance Short/Long Term Disab. & W. Comp. (\$26,630)								
01-411-182	Longevity	0	250	250	250	250	250	250	
01-411-183	Overtime	7,296	15,796	16,449	15,000	21,000	17,000	17,000	
01-411-185	Employee Incentive Program	36,000	34,500	27,500	38,500	38,500	21,000	17,500	
	Employee Volunteer Firefighter Incentive								
01-411-190	Pension Allocation			0	26,785	26,785	26,785	43,053	
	Minimum Municipal Obligation plus \$5,000								
01-411-210	Office Supplies	988	1,161	1,338	1,250	1,250	1,500	1,250	
	Wrigley's / W.B. Mason / Business Cards / Fire Forms								
01-411-220	Operating Supplies	0	0	546	1,000	750	1,500	1,250	
	Undesignated								
01-411-231	Vehicle Fuel	12,525	13,402	8,963	15,000	9,000	12,000	12,000	

## GENERAL FUND EXPENSES

Account Number	Description	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2016 Projection	2017 Proposed	2017 TMO	2017 BOS
01-411-238	Clothing & Uniforms 2017 Shoe Allowance (\$1,500) Uniforms	4,221	4,949	8,979	9,500	9,500	10,000	9,500	
01-411-260	Small Tools/Minor Equipment Hand Tools / AED's / Fire Hose & Extinguishers Undesignated	7,908	11,680	18,542	16,000	16,272	17,000	16,000	
01-411-310	Per Diem Firefighters	148	1,002	1,450	38,000	38,000	38,000	38,000	
01-411-311	Audit Fire Plan System	0	0	5,066	0	0	0	0	
01-411-313	Planning Assistance	0	0	0	0	0	0	0	
01-411-317	Training/Seminars First Aid Certifications/CPR (\$325) ILT (\$1,300) NFPA (\$900) CFPS (\$350) Emergency Responder (\$1,725) Continuing Education Fire Investigation Seminars Undesignated	5,111	4,910	14,032	18,000	20,055	20,000	18,000	
01-411-321	Telephone/Communications Verizon / Verizon Wireless / Line Systems / Comstar	5,422	6,938	10,406	9,750	9,500	12,250	10,000	
01-411-325	Postage	100	100	239	100	100	100	100	
01-411-327	Radio Equipment Maintenance	929	7,961	4,237	3,500	1,500	3,500	2,500	
01-411-331	Travel Expense	0	0	0	0	0	0	0	
01-411-342	Fire Street Map Reprint Emergency Zone Maps	0	0	0	0	0	6,500	6,500	
01-411-350	Insurance - Liability PIRMA Insurance Pool	662	625	689	800	800	1,500	800	
01-411-351	Inurance - Auto/Fire Trucks	21,000	25,297	27,198	29,000	28,500	29,000	30,000	
01-411-361	Electricity/Heat	4,492	4,106	12,927	9,000	9,000	9,000	9,000	

## GENERAL FUND EXPENSES

Account Number	Description	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2016 Projection	2017 Proposed	2017 TMO	2017 BOS
01-411-363	Hydrant Service Borough of Phoenixville (\$6,500) PAWC (\$11,525/month)	121,210	178,765	133,016	150,000	145,000	150,000	145,000	
01-411-366	Water Service	166	217	303	250	350	250	350	
01-411-374	Repair/Maintenance Services Vehicle Repairs Undesignated	6,365	8,101	18,905	17,500	15,000	20,000	19,000	
01-411-380	Rentals	0	0	500	500	500	0	500	
01-411-400	Accreditation	0	0	0	0	0	0	0	
01-411-414	Training Drills	0	0	3,301	2,500	2,500	0	0	
01-411-420	Dues, Subscriptions, & Memberships IAAI NAFI NFPA ICC KEMI PACO	1,033	1,888	1,783	2,250	2,250	3,500	2,500	
01-411-450	Contracted Services Physicals Equipment Testing IT/Cloud Contract Undesignated Repeater Rental Pager Software	32,498	11,725	23,547	49,000	47,500	52,500	50,000	
01-411-460	Fire Prevention Expense Community Day / School Visits	2,424	1,832	2,534	2,550	2,550	6,500	4,000	
01-411-462	Miscellaneous Undesignated	1,044	915	996	1,000	1,000	1,000	1,000	
01-411-540	Contribution to Volunteer Fire	290,000	290,000	297,006	290,000	290,000	290,000	200,000	
01-411-550	EMS Contributions (New)	0	0	0	0	0	0	50,000	
01-411-700	Minor Capital Depreciation Account	0	0	0	57,600	57,600	70,000	0	
		<b>762,928</b>	<b>866,138</b>	<b>1,112,969</b>	<b>1,340,567</b>	<b>1,324,569</b>	<b>1,359,117</b>	<b>1,239,504</b>	



## GENERAL FUND EXPENSES

Account Number	Description	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2016 Projection	2017 Proposed	2017 TMO	2017 BOS
<b><u>Planning, Zoning and Code Enforcement</u></b>									
01-414-130	Salary - Assistant Manager	101,595	103,730	109,188	54,171	54,171	0	0	
01-414-135	Salary - Asst. Mgr., Dir. of Plan., Zon., & Com. Dev.	0	0	0	91,826	91,826	107,500	107,500	
01-414-140	Salaries & Wages	102,383	104,603	112,280	114,209	114,209	111,424	111,424	
	Administrative Assistant (\$62,233)								
	Permit Clerk (\$50,420)								
01-414-145	Salary - Building Code Officials	146,042	149,019	153,937	156,581	156,581	152,761	115,231	
	Two Full Time Employees in Proposed Column								
01-414-150	Group Benefits	190,592	197,404	189,426	197,780	177,000	197,780	145,687	
	Health Insurance (\$99,197)								
	Dental Insurance (\$9,389)								
	Vision Insurance (\$675)								
	FICA (\$26,462)								
	Asst. Manager Car Allowance (\$6,000)								
	<b>Other Insurances (\$3,964)</b>								
01-414-180	Other Salaries & Wages	2,220	2,400	2,300	2,150	2,150	2,150	2,150	
	ZHB and Planning Board Member Compensation								
01-414-182	Longevity	3,100	3,600	3,950	3,750	3,750	3,250	3,250	
01-414-183	Overtime	7,315	3,953	3,988	5,000	2,500	4,000	2,500	
01-414-190	Pension Allocation			0	106,851	106,851	99,708	99,708	
01-414-210	Office Supplies	1,976	2,322	1,560	1,750	1,750	1,750	1,750	
	Wrigley's / W.B. Mason Allocation								
01-414-231	Vehicle Fuel	3,011	4,360	3,403	4,000	2,000	3,250	2,500	
01-414-238	Clothing & Uniforms	624	982	1,080	1,300	1,300	1,300	1,300	
	2017 Shoe Allowance (\$600)								
	Uniforms								
01-414-242	Operating Supplies	459	169	416	250	250	250	250	
	Undesignated								
01-414-250	Repair/Maintenance Supplies	0	0	0	0	10	0	0	

## GENERAL FUND EXPENSES

Account Number	Description	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2016 Projection	2017 Proposed	2017 TMO	2017 BOS
01-414-260	Small Tools/Minor Equipment Measuring / Other Tools	80	24	0	200	200	250	200	
01-414-310	ZHB Solicitor - Annual Retainer	0	0	0	0	0	0	0	
01-414-311	ZHB Solicitor O'Donnell, Weiss & Mattei	29,165	27,765	24,288	17,000	30,000	30,000	30,000	
01-414-313	Engineering Services Gilmore & Associates (\$22,000) McMahon Associates (\$63,000)	91,102	134,205	94,463	77,000	97,500	110,000	85,000	
01-414-314	Court Reporter Jon R. Pichelman	7,097	5,979	2,641	5,000	3,000	6,000	5,000	
01-414-316	Planning Assistance Contract Grace Planning Associates	82,727	65,342	65,456	72,500	50,000	70,000	70,000	
01-414-317	Training/Seminars PACO PENNBC BCO	3,380	4,252	4,726	5,800	3,500	4,000	3,000	
01-414-321	Telephone/Communications Verizon / Verizon Wireless / Line Systems / Comstar	5,291	6,152	5,571	5,500	5,500	5,500	5,500	
01-414-325	Postage	2,000	2,000	2,019	2,000	2,000	2,000	2,000	
01-414-341	Advertising SALDO Public Hearings Zoning Text and Map Amendments, as scheduled Undesignated	1,190	4,833	266	1,000	750	2,000	1,750	
01-414-342	Printing Planning & Zoning Forms	4,200	5,530	0	2,500	1,500	2,500	2,500	
01-414-351	Insurance - Auto PIRMA Insurance Pool	2,600	2,392	2,589	2,850	2,112	2,750	2,500	
01-414-361	Electricity/Heat	4,492	4,106	11,146	8,850	8,850	9,000	9,000	
01-414-366	Water Service	166	217	261	200	275	200	275	

## GENERAL FUND EXPENSES

Account Number	Description	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2016 Projection	2017 Proposed	2017 TMO	2017 BOS
01-414-380	Rentals/Leases Copy Machine	12,378	14,541	7,837	9,250	7,500	7,500	7,500	
01-414-420	Dues, Subscriptions, & Memberships EDM Publishers PACO	1,442	183	1,024	1,400	1,400	1,400	1,400	
01-414-450	Contracted Services IT Contract (\$6,000) Mapping Services (Carrigan) (\$4,000) Commercial Building Inspection Service (\$62,500)	0	260	2,376	11,250	10,000	10,000	72,500	
01-414-470	Repair/Maintenance Services Vehicle Inspection/Maintenance	296	193	0	0	0	1,000	750	
01-414-530	DCED Permit Fee \$4 per permit reimbursed by permit requestor	3,192	3,052	2,432	2,700	2,428	3,000	2,500	
01-414-600	GIS Upgrades TRAISR and County Updates	0	0	0	0	0	30,200	30,200	
01-414-700	Minor Capital Depreciation Account	0	0	0	34,000	34,000	49,900	30,000	
		<b>810,114</b>	<b>853,570</b>	<b>808,623</b>	<b>998,618</b>	<b>974,863</b>	<b>1,032,323</b>	<b>954,825</b>	<b>0</b>

## GENERAL FUND EXPENSES

Account Number	Description	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2016 Projection	2017 Proposed	2017 TMO	2017 BOS
<b>Public Works</b>									
01-430-122	Salary - Public Works Director	83,301	83,058	89,601	91,841	91,841	91,841	91,841	
01-430-140	Salary - Public Works Administration	34,085	50,725	77,458	53,299	53,299	53,299	53,299	
01-430-141	Salary - Full-Time Staff 1 Assistant Manager, 2 Foremen and 11 Laborers (A Rate)	796,006	818,739	955,415	897,752	896,000	947,000	896,000	
01-430-142	Salary - Permanent PT Staff Two Janitors			0	21,000	21,000	26,000	26,000	
01-430-143	Salary - Seasonal Employees Four positions			0	35,000	35,000	72,000	72,000	
01-430-151	PW Employee Benefits-Combined Health Insurance (\$395,806) Dental Insurance (\$38,121) Vision Insurance (\$2,640) FICA (\$88,055) Other Insurances (\$70,382)	544,851	602,092	569,579	621,641	600,000	651,641	595,004	
01-430-182	Longevity	5,550	6,150	7,250	7,500	7,500	8,750	8,750	
01-430-183	Overtime	72,995	109,408	110,207	100,000	95,000	100,000	95,000	
01-430-190	Pension Allocation			0	223,095	223,095	223,095	239,217	
01-430-210	Office Supplies Staples / W.B. Mason / Wrigley's Allocation	988	1,161	1,065	1,000	1,025	1,000	1,000	
01-430-231	Vehicle Fuel	42,627	45,879	30,681	36,000	29,000	36,000	30,000	
01-430-238	Clothing & Uniforms 2017 Shoe Allowance (\$4,800) Uniforms (\$3,200)	6,250	6,427	9,815	8,000	8,000	10,000	8,000	

## GENERAL FUND EXPENSES

Account Number	Description	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2016 Projection	2017 Proposed	2017 TMO	2017 BOS
01-430-245	Operating Supplies	64,609	133,293	70,618	75,000	44,000	188,900	65,000	
	Vehicle / Equipment Parts								
	Road Repair Supplies (\$43,000)								
	Storm Inlet Repairs (\$50,000)								
	Signs (\$8,400)								
	Building Supplies								
	MS4 5 year permit requirements (\$15,000)								
	Undesignated (\$40,700)								
	Crack Sealer (\$5,600)								
	Herbicide Spray (\$5,000)								
	Thermoplastic Pavement Markings (\$20,000)								
	Orange Safety Fence (\$1,200)								
01-430-250	Repair/Maintenance Supplies	46,890	34,056	35,931	40,500	29,000	66,800	45,000	
	Building Maintenance Supplies (\$27,000)								
	Grass Seed (\$10,000)								
	Infield Mix (\$9,500)								
	Playground Mulch (\$6,500)								
	Triple Ground Bed Mulch (\$1,800)								
	Top Dress Soil (\$12,000)								
01-430-260	Small Tools/Minor Equipment	2,449	1,733	1,128	2,000	1,000	27,500	3,000	
	Undesignated (\$15,500)								
	Building Maintenance Tools (\$12,000)								
01-430-313	Engineering Services	4,890	740	0	5,000	5,000	5,000	5,000	
01-430-317	Training/Seminars	365	155	2,516	2,500	3,500	7,500	3,000	
	Pesticide Licensing (\$280)								
	PSU Cooperative (\$2,100)								
	Critical Information (\$770)								
	Eastern PA Water Pollution (\$500)								
	Focus on Training (\$150)								
	Undesignated (\$3,700)								

## GENERAL FUND EXPENSES

Account Number	Description	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2016 Projection	2017 Proposed	2017 TMO	2017 BOS
01-430-321	Telephone/Communications Verizon / Verizon Wireless / Line Systems / Comstar	13,169	13,875	18,326	18,000	15,000	17,500	17,500	
01-430-325	Postage	150	150	150	150	150	150	150	
01-430-350	Insurance - Liability PIRMA Insurance Pool	65,107	50,246	54,269	69,500	68,956	69,500	69,500	
01-430-351	Insurance - Auto PIRMA Insurance Pool	23,000	26,098	27,613	30,000	30,000	33,000	33,000	
01-430-361	Electricity/Heat	65,106	67,911	62,050	75,000	65,000	70,000	70,000	
01-430-366	Water Service	2,182	2,930	1,510	1,825	2,000	2,000	2,000	
01-430-370	Repair/Maintenance Services Vehicle / Equipment Repairs (\$75,000) Traffic Signal Repairs (\$33,250) Minor Road Repairs (\$1,900) Elevator Inspections (\$1,000) Building Maintenance / Tree Work (\$15,250)	71,124	72,403	86,009	90,000	114,000	126,400	114,000	
01-430-380	Equipment and Office Rentals Vehicle for Road Inspection (\$150) Building Maintenance Rentals (\$9,000) Tub Grinder Rental (\$22,000) Copy Machine Lease (\$7,200)	29,878	38,058	33,843	25,500	30,000	38,350	30,000	
01-430-420	Dues, Subscriptions, & Memberships MCPWA (\$125) Amazon Prime (\$100) Undesignated (\$75)	250	360	365	300	365	300	300	

## GENERAL FUND EXPENSES

Account Number	Description	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2016 Projection	2017 Proposed	2017 TMO	2017 BOS
01-430-450	Contracted Services	227,795	284,765	179,110	290,250	290,250	283,000	216,000	
	Elevator Contracts (\$10,750)								
	PA One Call (\$2,500)								
	Mowing Contract (\$45,000)								
	Drug Testing (\$1,250)								
	Snow Plowing (\$71,000)								
	Weed Control / Fertilizer Contract (\$26,000)								
	Lighting / Traffic Signal Mtse. (\$53,000)								
	Building Maintenance (\$13,000)								
	Window Cleaning (\$4,000)								
	IT Contract (\$8,000)								
	Service Contract for Generators (\$6,000)								
	Preventative Maintenance of 45 PW Doors (\$6,500)								
	Fire Extinguisher Testing (\$3,800)								
	Heating / AC Maintenance (\$11,000)								
	Street Sweeping / Tree Removal (\$11,700)								
	Minor Vehicle Upgrades (\$2,500)								
	Trash Service (\$7,000)								
01-430-700	Capital Purchases (Equipment)	0	0	0	29,300	29,300	418,300	207,300	
01-430-725	Capital Improvements (Buildings)				22,000	22,000	111,500	86,125	
01-430-750	Capital Improvements (Hwys/Bridges)				784,000	784,000	1,514,500	53,100	
01-430-760	Minor Capital Depreciation Account	0	0	0	29,300	29,300	418,300	0	
		<b>2,203,617</b>	<b>2,450,414</b>	<b>2,424,509</b>	<b>3,686,253</b>	<b>3,623,581</b>	<b>5,619,126</b>	<b>3,136,086</b>	<b>0</b>

## GENERAL FUND EXPENSES

Account Number	Description	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2016 Projection	2017 Proposed	2017 TMO	2017 BOS
<b><u>Parks, Recreation and Open Space</u></b>									
01-454-145	Salary - Park and Recreation Director	73,788	77,831	82,434	87,350	87,350	87,350	87,350	
01-454-146	Salary - Recreation Supervisor	0	0	0	53,300	53,300	53,300	53,300	
01-454-147	Salary - Recreation Staff	181,463	204,232	191,643	222,250	196,700	266,500	206,000	
	Administrative Assistant (\$40,000)								
	Rec. Center Admin. Assistant-REMOVED (\$0)								
	Front Desk Supervisor (\$19,000)								
	Front Desk Attendants (\$70,000)								
	Fitness Center Attendants (\$79,000)								
	Maintenance Employees (\$25,000)								
	Child Care and Special Events (\$11,000)								
01-454-148	Salary - Other Recreation Staff	12,192	12,230	7,710	0	0	0	0	
01-454-149	Salary - Camps	26,058	27,808	48,820	50,000	42,221	70,000	50,000	
	Camp Supervisor (6 month position) (\$10,000)								
	Site Supervisors (\$15,000)								
	Counselors (\$45,000)								
01-454-150	Group Benefits	57,193	63,634	83,776	112,190	105,000	112,190	102,219	
	Health Insurance (\$55,740)								
	Dental Insurance (\$4,594)								
	Vision Insurance (\$437)								
	FICA (\$30,382)								
	Other Insurances (\$11,066)								
01-454-182	Longevity	250	250	250	250	500	500	500	
01-454-190	Pension Allocation			0	11,474	11,474	11,383	19,312	
01-454-210	Office Supplies	988	1,161	780	5,000	4,500	5,000	2,500	
	Wrigley's / W.B. Mason								
01-454-220	Operating Supplies			827	14,000	16,000	16,500	16,000	
	Mulch / Infield Mix								
	Woodcarpet / Playground Surfacing								



## GENERAL FUND EXPENSES

Account Number	Description	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2016 Projection	2017 Proposed	2017 TMO	2017 BOS
01-454-430	Participant Recreation (Fee Based)			0	95,000	125,533	125,000	125,000	
	Bus Trips								
	Golf Outing								
	Summer Camps								
	Program Trainers								
	Camp Trainers								
01-454-440	Participant Recreation (Non-Fee Based)			0	70,000	70,000	70,000	50,000	
	Community Day (\$40,000)								
	Movies and Summer Concerts (\$10,000)								
01-454-450	Contracted Services			59,297	81,000	81,000	95,000	81,000	
	IT Contract (\$2,600)								
	Portable Toilet Service								
	MyRec Software								
	Recreation Center Maintenance								
	Recreation Center WiFi / Comstar								
01-454-462	Miscellaneous / Refunds			0	2,500	2,500	0	2,500	
01-454-700	Minor Capital Depreciation Account	0	0	0	7,900	7,900	53,000	2,600	
	Computers / IT / Software (\$2,600)								
	Recreation ATV-REMOVED (\$0)								
01-454-800	Contribution to Capital and Debt Service Fund	0	0	0		0	44,917	0	
	Technology / Computer Replacement / Software (\$44,917)								
		<b>412,258</b>	<b>450,786</b>	<b>511,030</b>	<b>1,020,114</b>	<b>985,428</b>	<b>1,217,810</b>	<b>966,581</b>	<b>0</b>

## GENERAL FUND EXPENSES

Account Number	Description	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2016 Projection	2017 Proposed	2017 TMO	2017 BOS
<b><u>Miscellaneous Expenses</u></b>									
01-480-000	Miscellaneous Expenditures	9,636	10,121	25,479	10,000	13,000	10,000	10,000	
	Celebrations								
	Mailbox Replacements								
	Undesignated								
01-480-200	Miscellaneous Donations	100	50	750	500	300	300	300	
	Sympathy - Employees								
	Undesignated								
01-485-000	Unemployment Compensation	224	110	13,382	30,000	15,000	15,000	15,000	
01-491-100	Refunds of Prior Year Revenues	0	0	1,000	500	500	750	500	
01-491-200	Refunds of Current Year Revenues	17,663	8,868	7,851	8,500	7,500	7,500	7,500	
	Permit Refunds								
01-492-500	Wage Adjust Contingency-Equity, COLA			0	29,143	0	72,000	126,136	
01-492-880	Transfer to Post Retirement Health Fund	17,663	8,868	243,622	0	0	0	0	
01-492-890	Transfer to Firemen's Relief Fund	239,341	228,146	224,203	224,000	224,000	224,000	224,000	
	State Aid								
01-492-900	Transfer to Police Pension Fund	355,391	455,099	572,828	0	0	0	0	
01-492-920	Transfer to Non-Uniform Pension Fund	415,877	503,231	578,071	0	0	0	0	
01-492-930	Transfer to Recreation Fund	0	60,000	0	0	0	0	0	
01-492-950	Transfer to Capital Expenditure Fund	0	0	998,604	0	0	0	1,268,064	
01-492-960	Transfer to Fire Apparatus Fund	0	0	0	0	0	0	0	
01-492-965	Transfer to Payroll Fund	0	0	100,000	0	0	0	0	
01-492-970	Transfer to Capital Equipment Fund				0	159,070	0	0	
		<b>1,055,895</b>	<b>1,274,494</b>	<b>2,765,790</b>	<b>302,643</b>	<b>419,370</b>	<b>329,550</b>	<b>1,651,500</b>	<b>0</b>
	<b>TMO PROPOSED GENERAL FUND EXPENSES ==&gt;</b>	10,609,773	11,589,541	13,683,977	14,680,942	14,962,087	17,082,407	15,542,814	
	<b>TMO PROPOSED GENERAL FUND REVENUES ==&gt;</b>	12,944,677	13,205,398	14,203,021	15,874,692	16,519,282	15,124,058	15,542,814	

## SEWER FUND REVENUES

Account Number	Description	2014 Actual	2015 Actual	2016 Budget	2016 Projection	2017 Proposed	2017 TMO	2017 BOS
<b><u>Interest Earnings</u></b>								
08-341-000	Interest Earnings	<b>968</b>	<b>3,719</b>	<b>2,750</b>	<b>14,000</b>	<b>4,000</b>	<b>6,000</b>	<b>0</b>
<b><u>Fees, Services and Permits</u></b>								
08-364-110	Sewer Tapping Fees	10,128	142,128	15,000	223,240	15,000	25,000	
08-364-120	Sewer Use Charges	2,106,514	2,177,077	2,100,000	2,150,000	2,125,000	2,125,000	
08-364-125	Unused EDU Charges	534,448	404,526	375,000	500,034	425,000	450,000	
08-364-130	Sewer Assessments	19,350	15,200	15,000	7,643	7,500	7,500	
08-364-160	Sewer Certification Fees	5,761	6,890	5,250	6,010			
		<b>2,676,201</b>	<b>2,745,821</b>	<b>2,510,250</b>	<b>2,886,927</b>	<b>2,572,500</b>	<b>2,607,500</b>	
<b><u>Miscellaneous Revenues</u></b>								
08-380-000	Miscellaneous Revenues	2,800	0	0	0	0	0	
08-394-100	Refund of Prior Year Expenditures	0	0	0	0	0	0	
08-394-200	Refund of Current Year Expenditures	1,365	320	0	0	0	0	
		<b>4,165</b>	<b>320</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
		<b>2,681,334</b>	<b>2,749,860</b>	<b>2,513,000</b>	<b>2,900,927</b>	<b>2,576,500</b>	<b>2,613,500</b>	<b>0</b>

## SEWER FUND EXPENDITURES

Account Number	Description	2014 Actual	2015 Actual	2016 Budget	2016 Projection	2016 Proposed	2016 TMO	2016 BOS
<b>General Expenses</b>								
08-429-210	Office Supplies	0	3,682	4,000	4,000	4,000	4,000	
08-429-250	Repair and Maintenance Supplies	13,840	19,654	17,500	20,003	21,000	20,500	
08-429-260	Small Tools and Minor Equipment	2,372	233	2,500	500	2,500	1,500	
08-429-311	Auditing Fees	3,750	3,750	9,000	9,000	9,000	9,000	
08-429-314	Legal Services	29,720	31,563	29,000	42,000	42,000	40,000	
08-429-317	Training	1,550	770	1,500	1,250	1,750	1,750	
08-429-321	Telephone	699	911	700	720	725	725	
08-429-325	Postage	11,152	12,000	11,250	11,250	11,250	11,250	
08-429-340	Advertising	0	0	0	0	0	0	
08-429-350	Insurance	113	3,616	4,000	4,000	4,500	4,500	
08-429-361	Electricity/Heating	20,770	17,678	22,500	19,750	21,500	20,000	
08-429-366	Water Service	156	204	250	250	250	250	
08-429-370	Repair/Maintenance Services	55,852	16,587	30,000	10,000	17,000	15,000	
08-429-375	Bank Service Charges/Fees	8,360	6,750	7,000	6,000	6,000	6,000	
08-429-450	Contracted Services	9,703	6,153	10,000	13,663	15,000	14,750	
08-429-460	Miscellaneous	1,458	1,745	1,750	200	300	250	
08-429-530	Payments - LPVRS	1,937,871	1,957,046	1,980,000	1,993,750	2,000,000	2,000,000	
08-429-531	Payments - Royersford Borough	5,199	5,357	5,250	5,423	5,500	5,500	
08-429-532	Payments - Collegeville/Trappe	5,685	6,285	5,750	6,917	7,000	7,000	
		<b>2,108,250</b>	<b>2,093,984</b>	<b>2,141,950</b>	<b>2,148,676</b>	<b>2,169,275</b>	<b>2,161,975</b>	<b>0</b>
<b>Interfund Transfers</b>								
08-492-010	Transfer To General Fund	49,041	50,453	49,000	49,000	71,678	71,678	
08-492-011	Transfer - Public Works Salaries	70,750	73,954	70,750	70,750	176,451	176,451	
08-492-012	Transfer - Employee Benefits	59,168	33,115	44,000	44,000	120,668	120,668	
08-492-081	Transfer - Sewer System/Capital	0	0	207,300	283,566	75,428	82,728	
		<b>178,959</b>	<b>157,522</b>	<b>371,050</b>	<b>447,316</b>	<b>444,225</b>	<b>451,525</b>	
		<b>2,287,209</b>	<b>2,251,506</b>	<b>2,513,000</b>	<b>2,595,992</b>	<b>2,613,500</b>	<b>2,613,500</b>	<b>0</b>

CAPITAL REVENUE DESCRIPTIONS

2017 CAPITAL FUNDING SOURCES									Project
Fire	General	Sewer	State	Open	2017	2017	Capital		Funding
Apparatus	Capital	Capital	Liquid	Space	PAB	Tax Exempt	Reserve		Totals
Fund	Fund	Fund	Fuels	Fund	Financing	Bonds	Fund		

CAPITAL REVENUES

**Dedicated Tax Revenues**

Real Estate Transfer Tax	900,000								
Debt Service Tax	0								

**Department Reimbursements**

Board of Supervisors	31,500								
Police Department Assessments	151,700								
Public Works Assessments	346,525								
Administration Assessments	94,000								
Fire Assessments	0								
Park Assessments	2,600								
Planning Assessments	29,900								

**Capital Financing Proceeds**

Capital Financing Proceeds (New Police Building)					4,500,000				
Tax-Exempt Bond Proceeds (2017 Projects)						10,000,000			

**Appropriations From Other Funds**

Open Space Fund					581,350				
State Liquid Fuels Fund				160,000					
Sewer Capital Fund			1,852,050						

CAPITAL REVENUE DESCRIPTIONS

2017 CAPITAL FUNDING SOURCES								Total
Fire	General	Sewer	State	Open	2017	2017	Capital	Available
Apparatus	Capital	Capital	Liquid	Space	PAB	Tax Exempt	Reserve	Capital
Fund	Fund	Fund	Fuels	Fund	Financing	Bonds	Fund	Revenues
<b>Grants and Donations</b>								0
PennDOT Multimodal Grant								0
Congestion, Mitigation and Air Quality Grant								0
Transportation & Community Development Initiative Grant								0
C2P2 Grant								0
Green Light GO Grant								0
PA Small Water and Sewer Grant								125,000
DOW Grant								50,000
Police Donation Account								25,000
DCNR Grants								34,000
<b>TOTAL CAPITAL REVENUE SOURCES</b>								<b>18,883,625</b>

2017 CAPITAL FUNDING SOURCES
------------------------------

PROJECT DESCRIPTIONS	Estimated Project Cost	Fire Apparatus Fund	General Capital Fund	Sewer Capital Fund	State Liquid Fuels	Open Space Fund	2017 PAB Financing	2017 Tax Exempt Bonds	Capital Reserve Fund	Project Funding Balance
<b>CAPITAL EXPENSES</b>										
<b><u>Board of Supervisors</u></b>										
<i>Technology</i>										
New Township Website (1 of 2)	34,000		(17,000)							17,000
Technology Replacement and Software Updates	1,500		(1,500)							
<b><u>Township Administration</u></b>										
<i>Debt Service Payment</i>										
Debt Service Payment (1 of 20)	250,000		(250,000)							0
<i>Facility Improvements</i>										
New Township Meeting Hall and TAB Renovations	3,339,350						(3,339,350)			0
Project costs comprise all hard and soft costs as prepared by Kapusta Architects										
Black Rock Campus Site Work	2,875,000						(2,875,000)			0
Project costs comprise all hard and soft costs as prepared by Gilmore Engineers										
<i>Technology</i>										
Whitebirch Financial Forecasting Software (PFM)	15,000									15,000
Recommended by PFM for forecasting future budget trends										
Server Virtualization/Domain Rebuild Project	25,000									25,000
IT contractor must rebuild due to SBS domain limitations. Project scope includes integration services for building new domain and configuring it for the sharing of network drives and printers.										
Procure Software Licenses	20,000									20,000
Township needs 54 Office 2013 licenses to replace current Office 2007 licenses, which are increasingly non-compatible with other software updates.										





PROJECT DESCRIPTIONS	2017 CAPITAL FUNDING SOURCES									Project Funding Balance
	Estimated Project Cost	Fire Apparatus Fund	General Capital Fund	Sewer Capital Fund	State Liquid Fuels	Open Space Fund	2017 PAB Financing	2017 Tax Exempt Bonds	Capital Reserve Fund	
<b><u>Fire and Emergency Services</u></b>										
Emergency Medical Support Vehicle	50,000	(50,000)								0
<b><u>Planning, Zoning and Code Enforcement</u></b>										
Geographic Information System - Setup of new TRAIRS System	15,000		(15,000)							0
Official Map and ROW Map Update	12,500		(12,500)							0
Technology Replacement and Upgrades	2,500		(2,500)							0
<b><u>Public Works Department</u></b>										
<i>Debt Service Payment</i>										
Debt Service Payment (1 of 20) Estimated debt service payment on \$2.5 million road bond	160,000				(160,000)					0
<i>Road Improvement Projects</i>										
Cricket Lane	60,000						(60,000)			0
Steeplechase	81,000						(81,000)			0
Surrey Lane	52,000						(52,000)			0
Country Ridge Drive	350,000						(350,000)			0
Meadowgreen	225,000						(225,000)			0
Crescent Lane	55,000						(55,000)			0
Longacre	420,000						(420,000)			0
Harvest Circle	30,000						(30,000)			0
Faraway Farm Court	62,000						(62,000)			0

PROJECT DESCRIPTIONS	2017 CAPITAL FUNDING SOURCES									Project Funding Balance
	Estimated Project Cost	Fire Apparatus Fund	General Capital Fund	Sewer Capital Fund	State Liquid Fuels	Open Space Fund	2017 PAB Financing	2017 Tax Exempt Bonds	Capital Reserve Fund	
Stable Court	60,000							(60,000)		0
Cider Mill	82,000							(82,000)		0
Arcola (29 to Cider Mill)	550,000							(550,000)		0
Lower Troutman from 181	170,000							(170,000)		0
Yeager (Old State to Mingo)	185,000							(185,000)		0
Miscellaneous Curb Replacement	22,000		(22,000)							
<i>Capital Equipment</i>										
New Utility Truck	45,500		(45,500)							0
Replaces 2000 F350										
New 6-Wheel Dump/Plow	160,000		(160,000)							0
Replaces 1998 International										
New Plow Truck	51,000		(51,000)							0
Replaces 2004 Chevrolet Silverado										
New Trailer	1,800		(1,800)							0
Replace 1989 Pequea Trailer #31										
<i>Township Wide Improvement Projects</i>										
Replacement of two (2) garage doors at DPW Facility	32,000		(32,000)							0
Replacement of Township Meeting Hall Roof and Siding	30,000		(30,000)							0
Miscellaneous Landscaping Improvements	2,875		(2,875)							0
Fuel Pump Improvements	3,750		(3,750)							0
Miscellaneous Equipment Upgrades	5,000		(5,000)							0
Township Wide Fence Repairs	12,500		(12,500)							0

PROJECT DESCRIPTIONS	2017 CAPITAL FUNDING SOURCES									Project Funding Balance
	Estimated Project Cost	Fire Apparatus Fund	General Capital Fund	Sewer Capital Fund	State Liquid Fuels	Open Space Fund	2017 PAB Financing	2017 Tax Exempt Bonds	Capital Reserve Fund	
<i>Sewer Capital Projects</i>										
South Lewis and Borough Line Roads - Sewer Extension Project	1,700,000			(1,700,000)						0
Willowbrooke Road - Sewer Extension Project	250,000			(250,000)						0
Project Design Costs - Old State/Bechtel/Rosemont Extension	350,000			(175,000)						175,000
Infill and infiltration Repairs	150,000			(150,000)						0
Muffin Monster Cutter Head (2nd Avenue Pump Station)	7,950			(7,950)						0
Training/Safety Equipment	3,500			(3,500)						0
Manhole Frames and Covers	9,500			(9,500)						0
Riser Rings	4,000			(4,000)						0
Impellers	9,000			(9,000)						0
Pipe Patching	85,500			(85,500)						0
Root Cut and Seal Laterals	50,000			(50,000)						0
Frame and Cover Replacements	33,500			(33,500)						0
Televise and Inspection	170,000			(170,000)						0
										0
<b><u>Parks, Recreation and Open Space</u></b>										0
<i>Debt Service Payment</i>	110,000					(110,000)				0
Debt Service Payment (1 of 20)										
Estimated debt service payment for Joyce Tract Acquisition										
<i>Open Space Acquisition</i>										
Joyce Tract Acquisition	1,700,000					(296,350)		(1,403,650)		0

