



TOWNSHIP OF UPPER PROVIDENCE

**2017 PRELIMINARY OPERATING AND CAPITAL
BUDGET**

&

2017-2021 CAPITAL IMPROVEMENT PLAN

November 21, 2016



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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

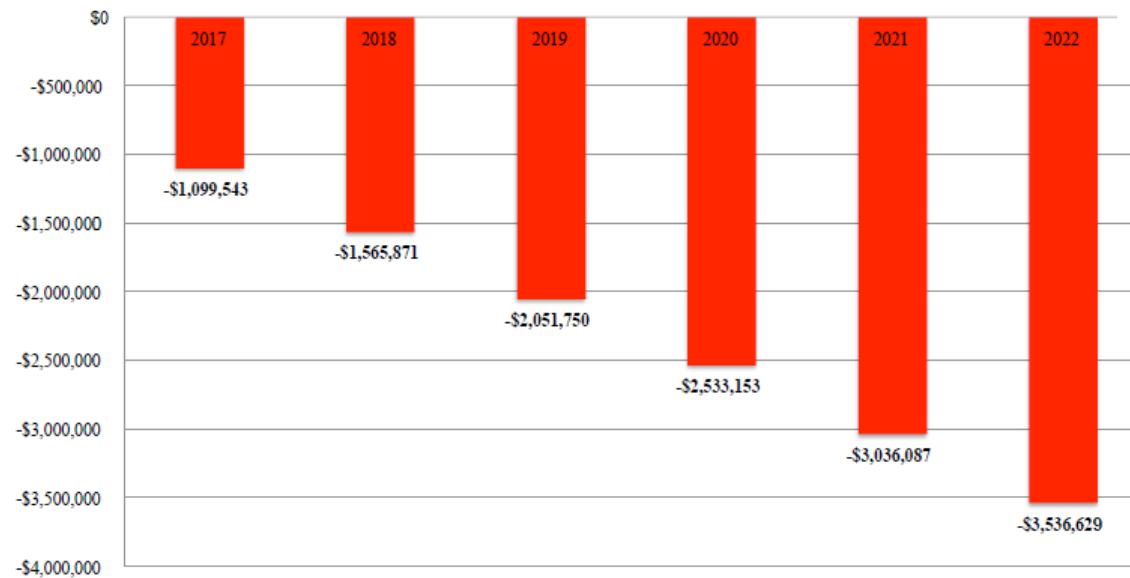
Goals and Objectives Workshop

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

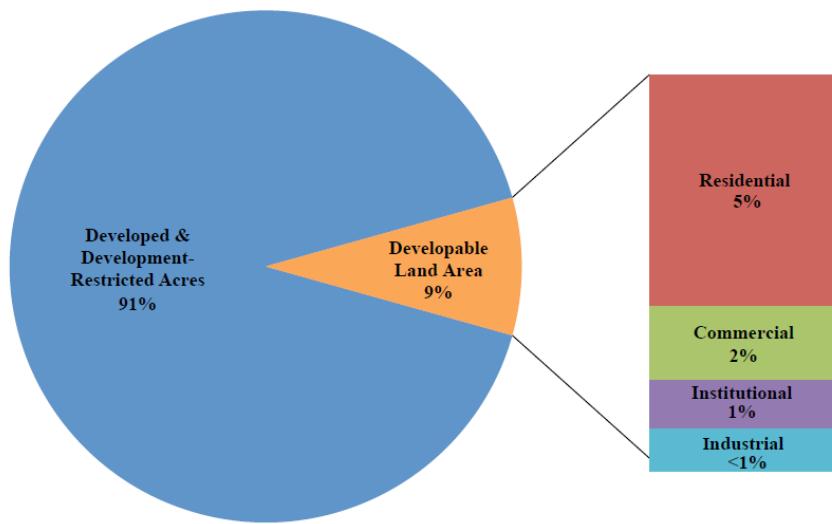
The Township has no bond rating because it has no debt. Historically, the Township relied on surplus funds from these growth related revenues to pay for large scale projects, for which most municipalities would need to issue some type of debt, whether it be bonds, notes or loans. This 100% cash financing 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 next 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

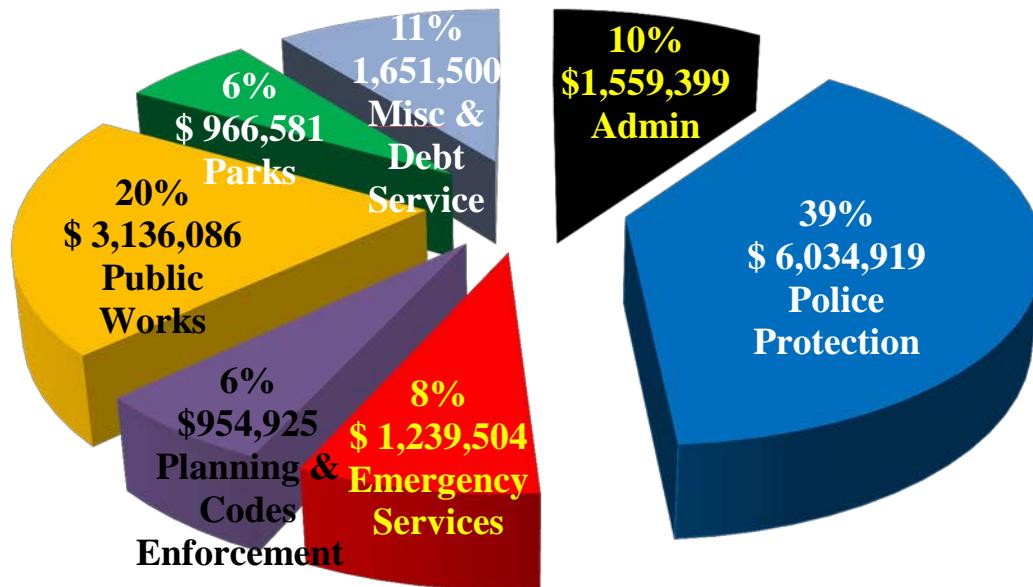


Table II below shows an itemized breakdown of all expenditures which total \$15,542,814, which includes the reappropriation of the proceeds from the Real Estate Transfer Tax to the general capital account, which is included under the Miscellaneous and Intefund Transfer portion of the budget. The latter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

TABLE II
General Fund Expenses

| Revenue Category | 2016 Approved | 2016 Projected | 2017 Proposed | TMO Adjusted |
|-------------------------------------|--------------------------|---------------------------|--------------------------|-------------------------|
| 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 |
| | 14,680,942 | 14,962,087 | 17,082,407 | 15,542,814 |

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

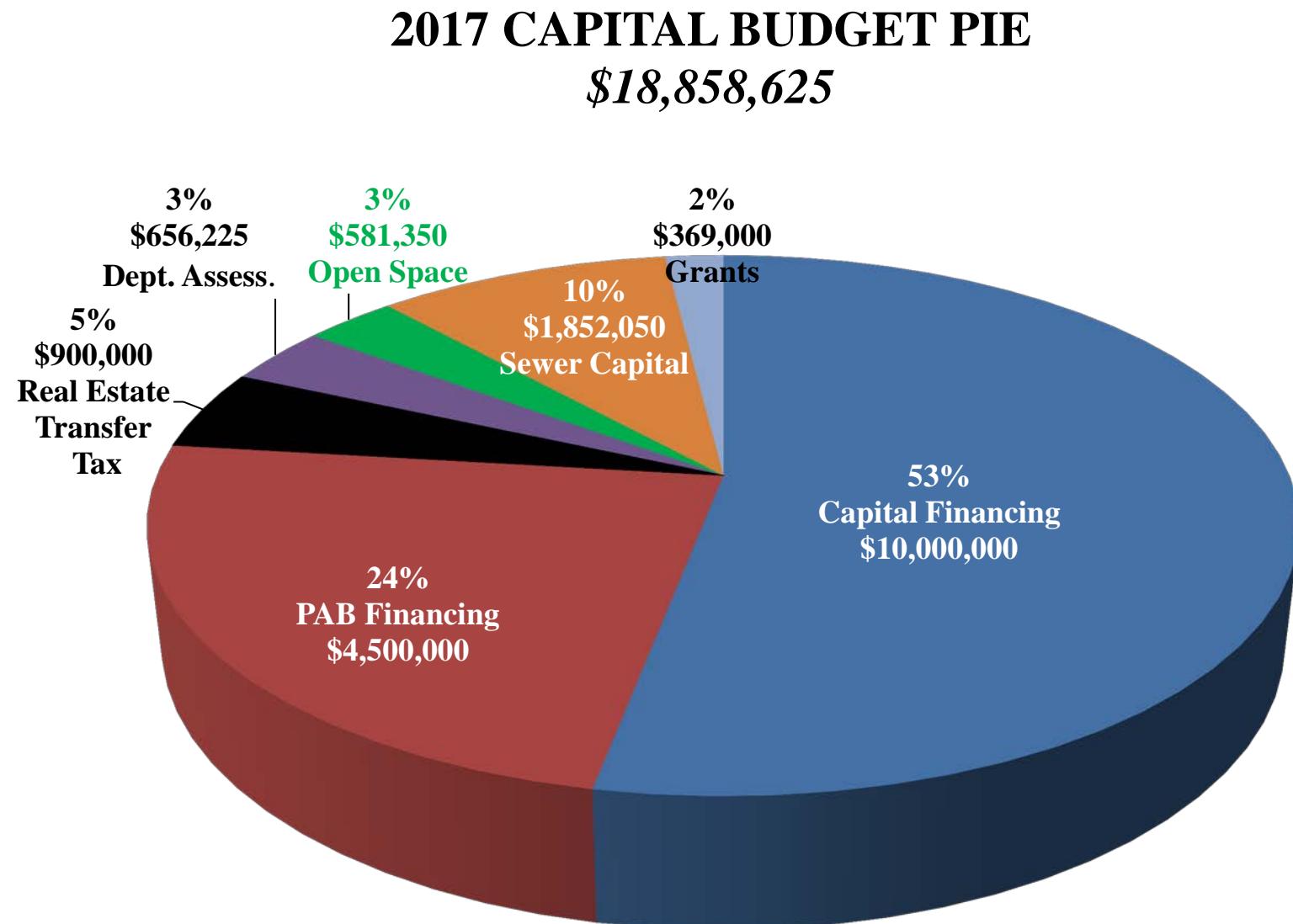
| Revenue Category | 2016 Budget | 2016 Projection | 2017 Proposed | 2017 TMO |
|--------------------------|--------------------|------------------------|----------------------|------------------|
| Interest Earnings | 2,750 | 14,000 | 4,000 | 6,000 |
| Sewer Tapping Fees | 15,000 | 223,240 | 15,000 | 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 |
| | 2,513,000 | 2,900,927 | 2,576,500 | 2,613,500 |

TABLE IV
Sewer Fund Expenses

| Expense Category | 2016 Budget | 2016 Projection | 2017 Proposed | 2017 TMO |
|----------------------------------|-------------------------|----------------------------|--------------------------|-------------------------|
| General Expenses | 150,950 | 142,586 | 156,775 | 149,475 |
| Payments - LPVRSA | 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 |
| | <u>2,513,000</u> | <u>2,595,992</u> | <u>2,613,500</u> | <u>2,613,500</u> |

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.



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 |
| | 30,983,219 | 25,046,504 | 26,467,093 | 29,562,630 | 39,617,539 | 37,617,333 | 31,562,836 |

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 |
|---------------------------------------|---|------------------|-------------------|------------------|-------------------|-------------------|-------------------|------------------|-------------------|----------|
| <u>Real Property Taxes</u> | | | | | | | | | | |
| 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 | |
| | | 0 | 0 | 0 | 0 | 0 | 0 | 2,300,000 | 2,400,000 | |
| <u>Act 511 Taxes</u> | | | | | | | | | | |
| 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 | |
| | | 9,631,675 | 10,032,239 | 9,399,500 | 10,269,753 | 10,008,500 | 10,076,000 | 9,868,500 | 10,068,500 | |
| <u>Licenses & Permits</u> | | | | | | | | | | |
| 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 | |
| | | 456,669 | 491,831 | 453,600 | 515,284 | 508,500 | 457,625 | 444,500 | 446,500 | |
| <u>Fines & Forfeitures</u> | | | | | | | | | | |
| 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 | |
| | | 71,352 | 66,003 | 58,000 | 80,174 | 69,600 | 65,750 | 65,750 | 68,750 | |
| <u>Interest Earnings</u> | | | | | | | | | | |
| 01.341.100 | Interest Earnings | 10,418 | 12,996 | 10,000 | 35,314 | 20,000 | 42,500 | 20,000 | 20,000 | |
| <u>Rents and Royalties</u> | | | | | | | | | | |
| 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 | |
| | | 101,857 | 102,644 | 101,850 | 103,456 | 105,600 | 103,100 | 103,100 | 103,100 | |

GENERAL FUND REVENUES

| Account Number | Description | 2013 Actual | 2014 Actual | 2015 Budget | 2015 Actual | 2016 Budget | 2016 Projection | 2017 Proposed | 2017 TMO | 2017 BOS |
|---|--|----------------|----------------|----------------|----------------|----------------|-----------------|----------------|----------------|----------|
| <u>State Grants and Shared Revenue</u> | | | | | | | | | | |
| 01.350.020 | County Loan Proceeds (0% Interest) | 0 | 0 | 0 | 0 | 157,850 | 0 | 0 | 0 | 0 |
| 01.351.000 | Federal / Capital / Operating Grants | 0 | 0 | 0 | 0 | 0 | 11,640 | 0 | 0 | 0 |
| 01.354.000 | State / Capital / Operating Grants | 0 | 0 | 0 | 0 | 0 | 21,249 | 0 | 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 | |
| | | 680,743 | 582,848 | 586,989 | 620,164 | 617,900 | 717,957 | 683,500 | 683,900 | |
| <u>Fees, Services and Permits</u> | | | | | | | | | | |
| 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 | |
| | | 1,296,907 | 1,191,128 | 687,200 | 1,154,848 | 801,025 | 884,459 | 840,017 | 865,517 | |
| Recreation Program Fees | | | | | | | | | | |
| 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 | |
| | | 417,807 | 447,302 | 397,500 | 433,491 | 397,500 | 424,203 | 364,500 | 410,500 | |
| Miscellaneous Revenues | | | | | | | | | | |
| 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 | |
| | | 64,138 | 60,218 | 56,015 | 63,725 | 53,500 | 56,983 | 53,500 | 53,500 | |
| Interfund Transfers | | | | | | | | | | |
| 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 | |
| | | 159,209 | 178,959 | 862,622 | 897,504 | 3,279,567 | 3,672,394 | 368,691 | 408,297 | |
| Expenditure Refunds | | | | | | | | | | |
| 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 | |
| | | 53,900 | 39,229 | 14,000 | 29,308 | 13,000 | 18,311 | 12,000 | 14,250 | |
| TOTAL GENERAL FUND REVENUES ==> | | | | | | | | | | |
| | | 12,944,677 | 13,205,398 | 12,627,276 | 14,203,021 | 15,874,692 | 16,519,282 | 15,124,058 | 15,542,814 | |

GENERAL FUND EXPENSES

| Account Number | Description | 2013 Actual | 2014 Actual | 2015 Actual | 2016 Budget | 2016 Projection | 2017 Proposed | 2017 TMO | 2017 BOS |
|------------------------------------|--|-------------|-------------|-------------|-------------|-----------------|---------------|----------|----------|
| <u>Board of Supervisors</u> | | | | | | | | | |
| 01.400.113 | Supervisor Salaries 3 @ \$4,125 | 12,478 | 12,478 | 11,550 | 12,375 | 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 | 0 |
| 01.400.321 | Telephone/Communications | 1,743 | 1,680 | 2,453 | 1,700 | 0 | 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 | 2014 | 2015 | 2016 | 2016 | 2017 | 2017 | 2017 |
|---------------------------------------|--|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------|
| | | Actual | Actual | Actual | Budget | Projection | Proposed | TMO | BOS |
| 01.400.500 | Discretionary Donations | 27,100 | 25,000 | 0 | 35,000 | 16,000 | 35,000 | 20,000 | |
| | Montgomery County Libraries (\$15,000) | | | | | | | | |
| | Schuylkill Canal Association (\$10,000) | | | | | | | | |
| | Undesignated (\$10,000) | | | | | | | | |
| 01.400.700 | Minor Capital Depreciation Account | 0 | 0 | 0 | 0 | 0 | 1,300 | 31,500 | |
| | | 149,196 | 152,859 | 146,384 | 184,396 | 184,375 | 205,254 | 193,693 | 0 |
| <u>Township Administration</u> | | | | | | | | | |
| 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 | 35,000 | |
| 01-401-124 | Salary - Permanent PT Staff | | | | 16,200 | 0 | 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 | 172,576 | 149,320 | 237,126 | 160,087 | 160,087 | 160,087 | 160,087 | |
| | Assistant Finance Director (\$63,772) | | | | | | | | |
| | Accounts Receivable Administrator (\$47,838) | | | | | | | | |
| | Receptionist (\$47,294) | | | | | | | | |
| 01-401-150 | Group Benefits | 155,992 | 154,850 | 204,743 | 200,000 | 192,500 | 200,000 | 175,457 | |
| | 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) | | | | | | | | |
| 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 | 16,183 | 14,731 | 19,540 | 16,000 | 16,000 | 17,000 | 12,000 | |
| | Business Cards / Envelopes / Tax Forms (\$3,000) | | | | | | | | |
| | Wrigley's / W.B. Mason (\$13,000) | | | | | | | | |

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 | 1,656 | 620 | 3,650 | 1,500 | 750 | 1,500 | 750 | |
| | Docking Station / Law Posters (\$1,500) | | | | | | | | |
| 01-401-231 | Vehicle Fuel | 214 | 186 | 140 | 200 | 200 | 250 | 200 | |
| 01-401-245 | Credit/Debit Admin Fees | 0 | 5,327 | 8,872 | 9,000 | 9,000 | 9,000 | 6,000 | |
| | Bank Investment and Credit Card Fees | | | | | | | | |
| 01-401-250 | Repair/Maintenance Supplies | 0 | 0 | 0 | 50 | 50 | 0 | 50 | |
| | Undesignated (\$50) | | | | | | | | |
| 01-401-260 | Small Tools/Minor Equipment | 79 | 21 | 0 | 50 | 50 | 100 | 50 | |
| | Undesignated (\$50) | | | | | | | | |
| 01-401-311 | Accounting & Auditing Services | 24,975 | 29,175 | 31,750 | 32,000 | 32,000 | 32,000 | 32,000 | |
| | Maillie, LLP | | | | | | | | |
| 01-401-312 | Management Consulting Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 01-401-317 | Training/Seminars | 0 | 384 | 715 | 2,250 | 2,250 | 2,750 | 4,900 | |
| | GFOA (\$900) | | | | | | | | |
| | APMM (\$1,000) | | | | | | | | |
| | PSATS (\$1,250) | | | | | | | | |
| | ICMA (\$1,250)) | | | | | | | | |
| | Certification Courses (\$500) | | | | | | | | |
| 01-401-321 | Telephone/Communications | 0 | 5,934 | 6,442 | 7,250 | 7,250 | 7,250 | 7,250 | |
| | Verizon / Verizon Wireless / Line Systems / Comstar | | | | | | | | |
| 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 | 7,495 | 12,420 | 13,239 | 12,750 | 12,750 | 13,000 | 12,750 | |
| | 21st Century Media | | | | | | | | |
| 01-401-350 | Insurance & Bonding | 24,604 | 27,505 | 35,469 | 33,000 | 33,800 | 35,000 | 35,000 | |
| | PIRMA Insurance Pool / Manager & Finance Bonds | | | | | | | | |
| 01-401-351 | Insurance - Auto | 1,037 | 1,050 | 1,127 | 1,175 | 1,175 | 1,200 | 1,200 | |
| | PIRMA Insurance Pool | | | | | | | | |
| 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 | 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 | |
| | | 722,820 | 738,965 | 934,064 | 1,030,267 | 1,089,417 | 1,088,756 | 1,065,730 | |

GENERAL FUND EXPENSES

| Account Number | Description | 2013 Actual | 2014 Actual | 2015 Actual | 2016 Budget | 2016 Projection | 2017 Proposed | 2017 TMO | 2017 BOS |
|----------------------|--|----------------|----------------|----------------|----------------|-----------------|----------------|----------------|----------|
| Tax Collector | | | | | | | | | |
| 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 | |
| | | 101,879 | 124,095 | 131,925 | 146,975 | 146,975 | 172,901 | 168,376 | 0 |

GENERAL FUND EXPENSES

| Account Number | Description | 2013 Actual | 2014 Actual | 2015 Actual | 2016 Budget | 2016 Projection | 2017 Proposed | 2017 TMO | 2017 BOS |
|------------------------------|--|----------------|----------------|----------------|----------------|-----------------|----------------|----------------|----------|
| <u>Legal Services</u> | | | | | | | | | |
| 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 | |
| | | 156,696 | 106,188 | 133,384 | 170,600 | 240,600 | 170,600 | 131,600 | |

GENERAL FUND EXPENSES

| Account Number | Description | 2013 Actual | 2014 Actual | 2015 Actual | 2016 Budget | 2016 Projection | 2017 Proposed | 2017 TMO | 2017 BOS |
|---------------------------------|--|-------------|-------------|-------------|-------------|-----------------|---------------|-----------|----------|
| <u>Police Protection</u> | | | | | | | | | |
| 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 | 2,019,480 | 2,273,730 | 2,382,599 | 2,600,000 | 2,600,000 | 2,600,000 | 2,742,000 | |
| | Sgt., Corporals and Patrol | | | | | | | | |
| | Office Manager | | | | | | | | |
| | Office Staff | | | | | | | | |
| 01-410-142 | Crossing Guards | 23,081 | 23,494 | 23,125 | 24,508 | 23,904 | 23,904 | 23,904 | |
| | Two Guards, nearly half reimbursed by SFASD per agreement | | | | | | | | |
| 01-410-150 | Group Benefits | 1,143,682 | 1,318,788 | 1,334,512 | 1,430,661 | 1,662,682 | 1,510,753 | 1,508,288 | |
| | 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) | | | | | | | | |
| 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 | 4,950 | 6,525 | 1,200 | 10,000 | 10,000 | 10,000 | 10,000 | |
| | Detective Pay (\$6,000) | | | | | | | | |
| | Chief's Bonus (\$4,000) | | | | | | | | |
| 01-410-189 | Court Time | 21,167 | 20,940 | 28,339 | 30,000 | 21,000 | 25,000 | 22,500 | |
| | Overtime Account | | | | | | | | |
| 01-410-190 | Pension Allocation | | | 0 | 550,812 | 550,812 | 606,872 | 606,872 | |
| | Minimum Municipal Obligation plus \$5,000 | | | | | | | | |
| 01-410-210 | Office Supplies | 3,493 | 1,756 | 4,688 | 4,000 | 4,000 | 4,000 | 4,000 | |
| | Business Cards / Envelopes / Citation Forms | | | | | | | | |
| | Wrigley's / W.B. Mason | | | | | | | | |

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 | 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 | 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 | 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 | 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 | 3,000 |
| 01-410-700 | Minor Capital Depreciation Account | 0 | 0 | 0 | 169,070 | 169,070 | 155,600 | 151,700 | 0 |
| | | 4,234,369 | 4,572,033 | 4,715,299 | 5,800,509 | 5,972,909 | 5,886,970 | 6,034,919 | 0 |

GENERAL FUND EXPENSES

| Account Number | Description | 2013 Actual | 2014 Actual | 2015 Actual | 2016 Budget | 2016 Projection | 2017 Proposed | 2017 TMO | 2017 BOS |
|---|---|-------------|-------------|-------------|-------------|-----------------|---------------|----------|----------|
| <u>Fire and Emergency Services</u> | | | | | | | | | |
| 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 | 4,221 | 4,949 | 8,979 | 9,500 | 9,500 | 10,000 | 9,500 | |
| | 2017 Shoe Allowance (\$1,500) | | | | | | | | |
| | Uniforms | | | | | | | | |
| 01-411-260 | Small Tools/Minor Equipment | 7,908 | 11,680 | 18,542 | 16,000 | 16,272 | 17,000 | 16,000 | |
| | Hand Tools / AED's / Fire Hose & Extinguishers | | | | | | | | |
| | Undesignated | | | | | | | | |
| 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 | 5,111 | 4,910 | 14,032 | 18,000 | 20,055 | 20,000 | 18,000 | |
| | First Aid Certifications/CPR (\$325) | | | | | | | | |
| | ILT (\$1,300) | | | | | | | | |
| | NFPA (\$900) | | | | | | | | |
| | CFPS (\$350) | | | | | | | | |
| | Emergency Responder (\$1,725) | | | | | | | | |
| | Continuing Education | | | | | | | | |
| | Fire Investigation Seminars | | | | | | | | |
| | Undesignated | | | | | | | | |
| 01-411-321 | Telephone/Communications | 5,422 | 6,938 | 10,406 | 9,750 | 9,500 | 12,250 | 10,000 | |
| | Verizon / Verizon Wireless / Line Systems / Comstar | | | | | | | | |
| 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 | 0 | 0 | 0 | 0 | 0 | 6,500 | 6,500 | |
| | Emergency Zone Maps | | | | | | | | |
| 01-411-350 | Insurance - Liability | 662 | 625 | 689 | 800 | 800 | 1,500 | 800 | |
| | PIRMA Insurance Pool | | | | | | | | |
| 01-411-351 | Insurance - 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 | 121,210 | 178,765 | 133,016 | 150,000 | 145,000 | 150,000 | 145,000 | |
| | Borough of Phoenixville (\$6,500) | | | | | | | | |
| | PAWC (\$11,525/month) | | | | | | | | |
| 01-411-366 | Water Service | 166 | 217 | 303 | 250 | 350 | 250 | 350 | |
| 01-411-374 | Repair/Maintenance Services | 6,365 | 8,101 | 18,905 | 17,500 | 15,000 | 20,000 | 19,000 | |
| | Vehicle Repairs | | | | | | | | |
| | Undesignated | | | | | | | | |
| 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 | 1,033 | 1,888 | 1,783 | 2,250 | 2,250 | 3,500 | 2,500 | |
| | IAAI | | | | | | | | |
| | NAFI | | | | | | | | |
| | NFPA | | | | | | | | |
| | ICC | | | | | | | | |
| | KEMI | | | | | | | | |
| | PACO | | | | | | | | |
| 01-411-450 | Contracted Services | 32,498 | 11,725 | 23,547 | 49,000 | 47,500 | 52,500 | 50,000 | |
| | Physicals | | | | | | | | |
| | Equipment Testing | | | | | | | | |
| | IT/Cloud Contract | | | | | | | | |
| | Undesignated | | | | | | | | |
| | Repeater Rental | | | | | | | | |
| | Pager Software | | | | | | | | |
| 01-411-460 | Fire Prevention Expense | 2,424 | 1,832 | 2,534 | 2,550 | 2,550 | 6,500 | 4,000 | |
| | Community Day / School Visits | | | | | | | | |
| 01-411-462 | Miscellaneous | 1,044 | 915 | 996 | 1,000 | 1,000 | 1,000 | 1,000 | |
| | Undesignated | | | | | | | | |
| 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 | |
| | | 762,928 | 866,138 | 1,112,969 | 1,340,567 | 1,324,569 | 1,359,117 | 1,239,504 | |

GENERAL FUND EXPENSES

| Account Number | Description | 2013 Actual | 2014 Actual | 2015 Actual | 2016 Budget | 2016 Projection | 2017 Proposed | 2017 TMO | 2017 BOS |
|---|---|-------------|-------------|-------------|-------------|-----------------|---------------|----------|----------|
| <u>Planning, Zoning and Code Enforcement</u> | | | | | | | | | |
| 01-414-130 | Salary - Assistant Manager | 101,595 | 103,730 | 109,188 | 54,171 | 54,171 | 0 | 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 | 107,500 |
| 01-414-140 | Salaries & Wages | 102,383 | 104,603 | 112,280 | 114,209 | 114,209 | 111,424 | 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) | | | | | | | | |
| | Other Insurances (\$3,964) | | | | | | | | |
| 01-414-180 | Other Salaries & Wages | 2,220 | 2,400 | 2,300 | 2,150 | 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 | 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 | 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 | 1,300 |
| | 2017 Shoe Allowance (\$600) | | | | | | | | |
| | Uniforms | | | | | | | | |
| 01-414-242 | Operating Supplies | 459 | 169 | 416 | 250 | 250 | 250 | 250 | 250 |
| | Undesignated | | | | | | | | |
| 01-414-250 | Repair/Maintenance Supplies | 0 | 0 | 0 | 0 | 10 | 0 | 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 PENNBOC 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 | |
| | | 810,114 | 853,570 | 808,623 | 998,618 | 974,863 | 1,032,323 | 954,825 | 0 |

GENERAL FUND EXPENSES

| Account Number | Description | 2013 Actual | 2014 Actual | 2015 Actual | 2016 Budget | 2016 Projection | 2017 Proposed | 2017 TMO | 2017 BOS |
|----------------------------|--|-------------|-------------|-------------|-------------|-----------------|---------------|----------|----------|
| <u>Public Works</u> | | | | | | | | | |
| 01-430-122 | Salary - Public Works Director | 83,301 | 83,058 | 89,601 | 91,841 | 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 | 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 | 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 | 2014 | 2015 | 2016 | 2016 | 2017 | 2017 | 2017 |
|----------------|--|--------|---------|--------|--------|------------|----------|--------|------|
| | | Actual | Actual | Actual | Budget | Projection | Proposed | TMO | 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 | |
| | | 2,203,617 | 2,450,414 | 2,424,509 | 3,686,253 | 3,623,581 | 5,619,126 | 3,136,086 | 0 |

GENERAL FUND EXPENSES

| Account Number | Description | 2013 Actual | 2014 Actual | 2015 Actual | 2016 Budget | 2016 Projection | 2017 Proposed | 2017 TMO | 2017 BOS |
|---|---|-------------|-------------|-------------|-------------|-----------------|---------------|----------|----------|
| Parks, Recreation and Open Space | | | | | | | | | |
| 01-454-145 | Salary - Park and Recreation Director | 73,788 | 77,831 | 82,434 | 87,350 | 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 | 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 | 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 | 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) | | | | | | | | |
| | | 412,258 | 450,786 | 511,030 | 1,020,114 | 985,428 | 1,217,810 | 966,581 | 0 |

GENERAL FUND EXPENSES

| Account Number | Description | 2013 Actual | 2014 Actual | 2015 Actual | 2016 Budget | 2016 Projection | 2017 Proposed | 2017 TMO | 2017 BOS |
|--|---|------------------|------------------|------------------|----------------|-----------------|----------------|------------------|----------|
| <u>Miscellaneous Expenses</u> | | | | | | | | | |
| 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 | |
| | | 1,055,895 | 1,274,494 | 2,765,790 | 302,643 | 419,370 | 329,550 | 1,651,500 | 0 |
| TMO PROPOSED GENERAL FUND EXPENSES ==> | | | | | | | | | |
| TMO PROPOSED GENERAL FUND REVENUES ==> | | | | | | | | | |
| | | 10,609,773 | 11,589,541 | 13,683,977 | 14,680,942 | 14,962,087 | 17,082,407 | 15,542,814 | |
| | | 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 |
|--|-------------------------------------|------------------|------------------|------------------|--------------------|------------------|------------------|-------------|
| <u>Interest Earnings</u> | | | | | | | | |
| 08-341-000 | Interest Earnings | 968 | 3,719 | 2,750 | 14,000 | 4,000 | 6,000 | 0 |
| <u>Fees, Services and Permits</u> | | | | | | | | |
| 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 | | | |
| | | 2,676,201 | 2,745,821 | 2,510,250 | 2,886,927 | 2,572,500 | 2,607,500 | |
| <u>Miscellaneous Revenues</u> | | | | | | | | |
| 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 | |
| | | 4,165 | 320 | 0 | 0 | 0 | 0 | |
| | | 2,681,334 | 2,749,860 | 2,513,000 | 2,900,927 | 2,576,500 | 2,613,500 | 0 |

SEWER FUND EXPENDITURES

| Account Number | Description | 2014 Actual | 2015 Actual | 2016 Budget | 2016 Projection | 2016 Proposed | 2016 TMO | 2016 BOS |
|-----------------------------------|----------------------------------|------------------|------------------|------------------|--------------------|------------------|------------------|-------------|
| <u>General Expenses</u> | | | | | | | | |
| 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 - LPVRSA | 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 | |
| | | 2,108,250 | 2,093,984 | 2,141,950 | 2,148,676 | 2,169,275 | 2,161,975 | 0 |
| <u>Interfund Transfers</u> | | | | | | | | |
| 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 | |
| | | 178,959 | 157,522 | 371,050 | 447,316 | 444,225 | 451,525 | |
| | | 2,287,209 | 2,251,506 | 2,513,000 | 2,595,992 | 2,613,500 | 2,613,500 | 0 |

| CAPITAL REVENUE DESCRIPTIONS | 2017 CAPITAL FUNDING SOURCES | | | | | | | | Project Funding Totals |
|--|------------------------------|----------------------------|--------------------------|--------------------------|---------------|---------------------|---------------------------------|-----------------------------|------------------------------|
| | Fire Apparatus Fund | General Capital Fund | Sewer Capital Fund | State Liquid Fuels | Open Space | 2017 PAB Fund | 2017 Tax Exempt Financing | Capital Reserve Bonds | |
| | CAPITAL REVENUES | | | | | | | | |
| <u>Dedicated Tax Revenues</u> | | | | | | | | | |
| Real Estate Transfer Tax | | | | 900,000 | | | | | |
| Debt Service Tax | | | | 0 | | | | | |
| <u>Department Reimbursements</u> | | | | | | | | | |
| 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 | | | | | |
| <u>Capital Financing Proceeds</u> | | | | | | | | | |
| Capital Financing Proceeds (New Police Building) | | | | | | 4,500,000 | | | |
| Tax-Exempt Bond Proceeds (2017 Projects) | | | | | | | 10,000,000 | | |
| <u>Appropriations From Other Funds</u> | | | | | | | | | |
| Open Space Fund | | | | | 581,350 | | | | |
| State Liquid Fuels Fund | | | | | 160,000 | | | | |
| Sewer Capital Fund | | | | | 1,852,050 | | | | |

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 Available Capital Revenues |
|---|------------------------------|----------------------|--------------------|--------------------|----------------|--------------------|-----------------------|----------------------|----------------------------------|
| | Fire Apparatus Fund | General Capital Fund | Sewer Capital Fund | State Liquid Fuels | Open Space | 2017 PAB Financing | 2017 Tax Exempt Bonds | Capital Reserve Fund | |
| | | | | | | | | | |
| Grants and Donations | | | | | | | | | 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 | | | | 0 |
| DOW Grant | | 50,000 | | | | | | | 0 |
| Police Donation Account | | | | | | | | 25,000 | |
| DCNR Grants | | | | | 34,000 | | | | 0 |
| TOTAL CAPITAL REVENUE SOURCES | 50,000 | 1,556,225 | 1,977,050 | 160,000 | 615,350 | 4,500,000 | 10,000,000 | 25,000 | 18,883,625 |

| PROJECT DESCRIPTIONS | Estimated Project Cost | 2017 CAPITAL FUNDING SOURCES | | | | | | | | | | Project Funding Balance |
|----------------------|------------------------|------------------------------|----------------------|--------------------|--------------------|------------|---------------|--------------------|----------------------|--------------|--|-------------------------|
| | | Fire Apparatus Fund | General Capital Fund | Sewer Capital Fund | State Liquid Fuels | Open Space | 2017 PAB Fund | 2017 Tax Financing | Capital Reserve Fund | Exempt Bonds | | |
| | | | | | | | | | | | | |

CAPITAL EXPENSES

Board of Supervisors

Technology

| | | | |
|---|--------|----------|--------|
| New Township Website (1 of 2) | 34,000 | (17,000) | 17,000 |
| Technology Replacement and Software Updates | 1,500 | (1,500) | |

Township Administration

Debt Service Payment

| | | | |
|--------------------------------|---------|-----------|---|
| Debt Service Payment (1 of 20) | 250,000 | (250,000) | 0 |
|--------------------------------|---------|-----------|---|

Facility Improvements

| | | | |
|--|-----------|--|-------------|
| New Township Meeting Hall and TAB Renovations | 3,339,350 | | (3,339,350) |
| Project costs comprise all hard and soft costs as prepared by Kapusta Architects | | | |
| Black Rock Campus Site Work | 2,875,000 | | (2,875,000) |
| Project costs comprise all hard and soft costs as prepared by Gilmore Engineers | | | |

Technology

| | | | |
|--|--------|--|--------|
| 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 | 2017 PAB Fund | 2017 Tax Financing | Capital Reserve Fund | | |
| | Bonds | | | | | | | | | | |
| <u>Fire and Emergency Services</u> | | | | | | | | | | | |
| Emergency Medical Support Vehicle | 50,000 | | (50,000) | | | | | | | | 0 |
| <u>Planning, Zoning and Code Enforcement</u> | | | | | | | | | | | |
| Geographic Information System - Setup of new TRAISR 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 |
| <u>Public Works Department</u> | | | | | | | | | | | |
| <i>Debt Service Payment</i> | | | | | | | | | | | |
| Debt Service Payment (1 of 20) | 160,000 | | | | (160,000) | | | | | | 0 |
| Estimated debt service payment on \$2.5 million road bond | | | | | | | | | | | |
| <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 | 2017 PAB Fund | 2017 Tax Financing | Capital Reserve Fund | |
| | | | | | | | | | Bonds | |
| 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 Replaces 2000 F350 | 45,500 | | (45,500) | | | | | | | 0 |
| New 6-Wheel Dump/Plow Replaces 1998 International | 160,000 | | (160,000) | | | | | | | 0 |
| New Plow Truck Replaces 2004 Chevrolet Silverado | 51,000 | | (51,000) | | | | | | | 0 |
| New Trailer Replace 1989 Pequea Trailer #31 | 1,800 | | (1,800) | | | | | | | 0 |
| <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 | 2017 PAB Fund | 2017 Tax Financing | Capital Reserve Fund | |
| | | | | | | | | | Bonds | |
| <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 |
| <i>Parks, Recreation and Open Space</i> | | | | | | | | | | |
| Debt Service Payment | 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 |

