

UPPER PROVIDENCE TOWNSHIP

2016 FINAL BUDGET

December 14, 2015 Meeting

December 11, 2015

MEMO TO: BOARD OF SUPERVISORS

FROM:  TIMOTHY J. TIEPERMAN

RE: **2016 PRELIMINARY BUDGET RECOMMENDATIONS**

The purpose of the budget document is to define clearly and succinctly the Board's strategic goals for the ensuing fiscal year and propose a responsible fiscal blueprint to meet these goals. While we have not yet had the opportunity to organize and facilitate a mutual strategic planning process, we have attempted to restructure the budgetary process to help it begin promoting a goal-setting process for 2016 and beyond.

Structural Changes

We have restructured the budget as follows:

- The new document aggregates line items into singular department cost centers and eliminates fragmented ones throughout the budget to improve residents' ability to understand each department's true costs.
- We have assessed a capital charge to each department based on their priority capital needs. Most of these charges cover minor capital items such as radios, computers, software upgrades. Some road improvement projects are included in the mix. Prospectively, these charges will comprise cash contributions to the capital budget.
- Unless prohibited by state law, we have consolidated most of our operating accounts into one general operating fund and have developed new formulas for utility, operational and pension costs that will be spread proportionally across all departmental cost centers.
- We have eliminated nearly all interfund transfers within the General Fund to show the true cost of each department's budget.
- The new budget format includes a distinctly separate capital component and specifies available and current resources to fund current and future capital projects. The goal is to eliminate "wish list" capital budgeting and integrate a prioritized system of capital funding over a five year period.

GENERAL FUND BUDGET

The Department Heads submitted expenditure requests totaling \$18,382,848. After meeting with them individually, we adjusted these expenditures by \$3,731,206 to \$14,651,642. The lion's share of these adjustments was in the area of future capital assessments and planned capital projects in 2016. Unfortunately, these reductions were necessary to eliminate a \$2 million structural deficit and to bring our total revenues and expenditures more into balance.

2016 GENERAL FUND BUDGET PIE *Operating and Capital Assessments - \$14,651,642*

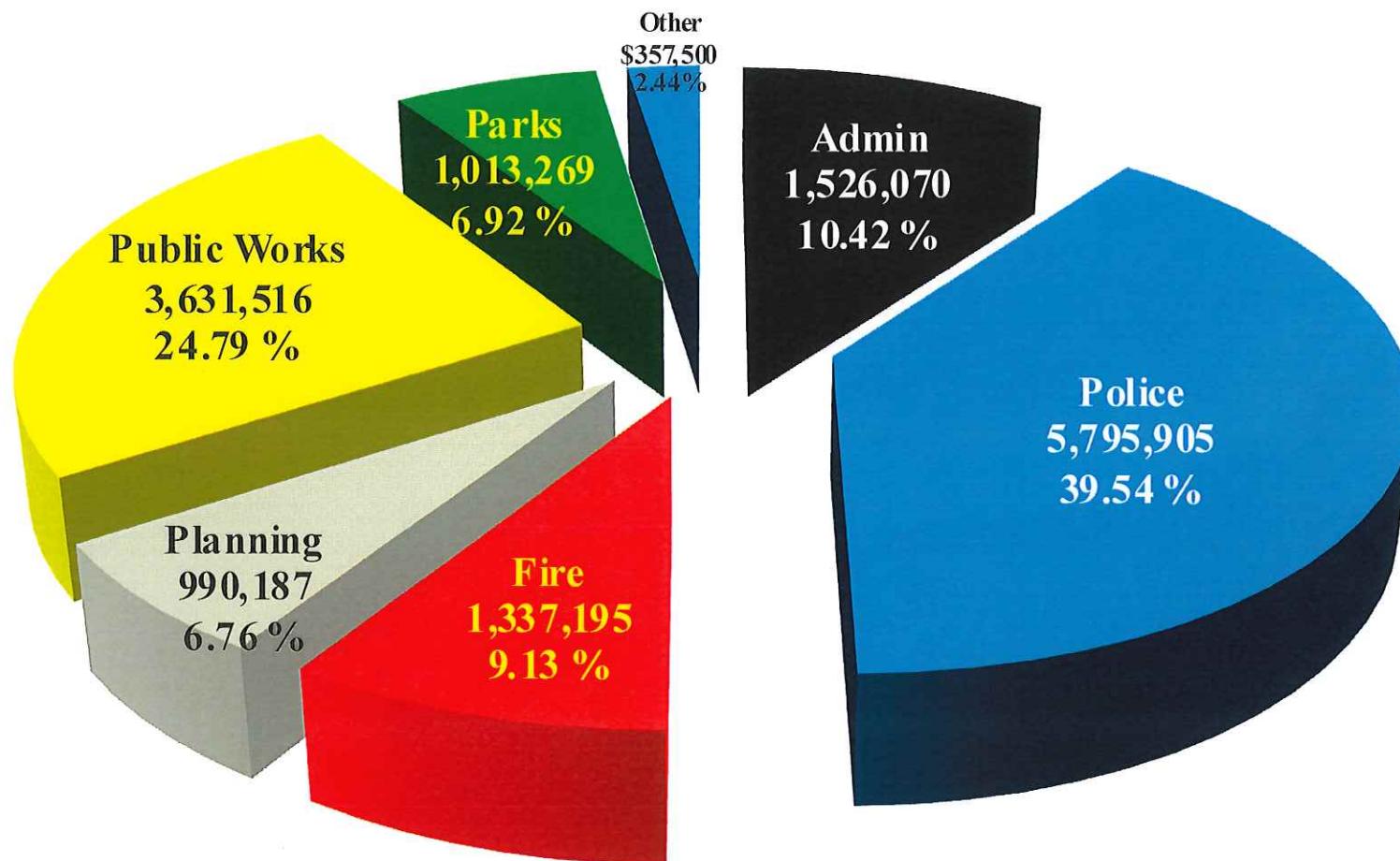


Table I below shows the 2016 General Fund Summary from years 2013-2016. The consolidation of the recreation and general operating accounts resulted in a one-time cash infusion of approximately \$3 million in 2016, which we project will yield a positive variance at year's end, thus allowing the delay of any tax increase this year. Table II shows the 2016 breakdown by department.

TABLE I
General Fund Budget Summary: 2013-2016

Description	2013 Actual	2014 Actual	2015 Budget	2016 Proposed
Revenues	12,944,675	13,205,397	13,560,493	16,060,292
Expenditures	(10,950,501)	(11,968,928)	(14,455,901)	(14,651,092)
Variance	1,994,174	1,236,469	(895,408)	1,409,200

TABLE II
2016 General Fund Spending Plan

DEPARTMENT	2015 APPROVED	2015 PROJECTION	2016 PROPOSED	MANAGER ADJUSTED
General Government – Operating	1,469,862	1,514,417	1,548,988	1,526,070
General Government – Capital	0	0	12,937	9,600
Police Department -- Operating	5,644,039	5,584,522	5,774,795	5,626,835
Police Department – Capital	0	0	350,752	169,070
Fire and Emergency Services – Operating	1,351,193	1,154,119	1,379,986	1,279,595
Fire and Emergency Services – Capital	0	0	117,687	57,600
Planning, Zoning & Code Enforcement – Operating	990,829	926,924	975,613	956,187
Planning, Zoning & Code Enforcement – Capital	0	0	69,767	34,000
Public Works – Operating	3,029,768	2,808,741	2,854,616	2,796,216
Public Works – Capital	0	0	2,902,239	835,300
Parks and Recreation – Operating	948,020	858,245	1,062,822	1,005,369
Parks and Recreation – Capital	0	0	988,083	7,900
Miscellaneous Expenses and Transfers	1,022,190	1,017,585	357,500	357,500
SUBTOTAL – GENERAL OPERATING	14,455,901	13,864,553	13,941,383	13,538,172
SUBTOTAL – CAPITAL ASSESSMENTS	0	0	4,441,465	1,113,470
TOTAL GENERAL FUND APPROPRIATION	14,455,901	13,864,553	18,382,848	14,651,642

GENERAL FUND FISCAL TREND ANALYSIS: 2016-2019

General Economic Conditions

The majority of Upper Providence economic indicators remain positive. Both its commercial and residential sectors are poised for continued growth in 2016. However, over the next 5 years the Township will be approaching build-out, which will adversely impact many of its revenue drivers that have fueled the Township's operations over the past years without requiring a real estate tax. Those days are coming to end, perhaps as early as next year.

Some of the warning trends that I discussed during our budget work sessions have not changed. Real Estate Transfer Taxes are projected to decline as are permit revenues and developer contributions, along with other growth-related drivers.

At the same time, UPT's cost drivers to meet public service demands will only continue to rise. Nowhere is this more evident than in the area of fire and emergency services, where because of dwindling volunteer support, we have had to supplement our volunteer crews with career fire staff. This has resulted in a substantial increase in fire costs alone over the past couple of years to protect life and property in UPT. We are dealing with a paradigm shift in our demographic trends that will require us to be more innovative in attracting and retaining volunteers.

Future Projected Deficits

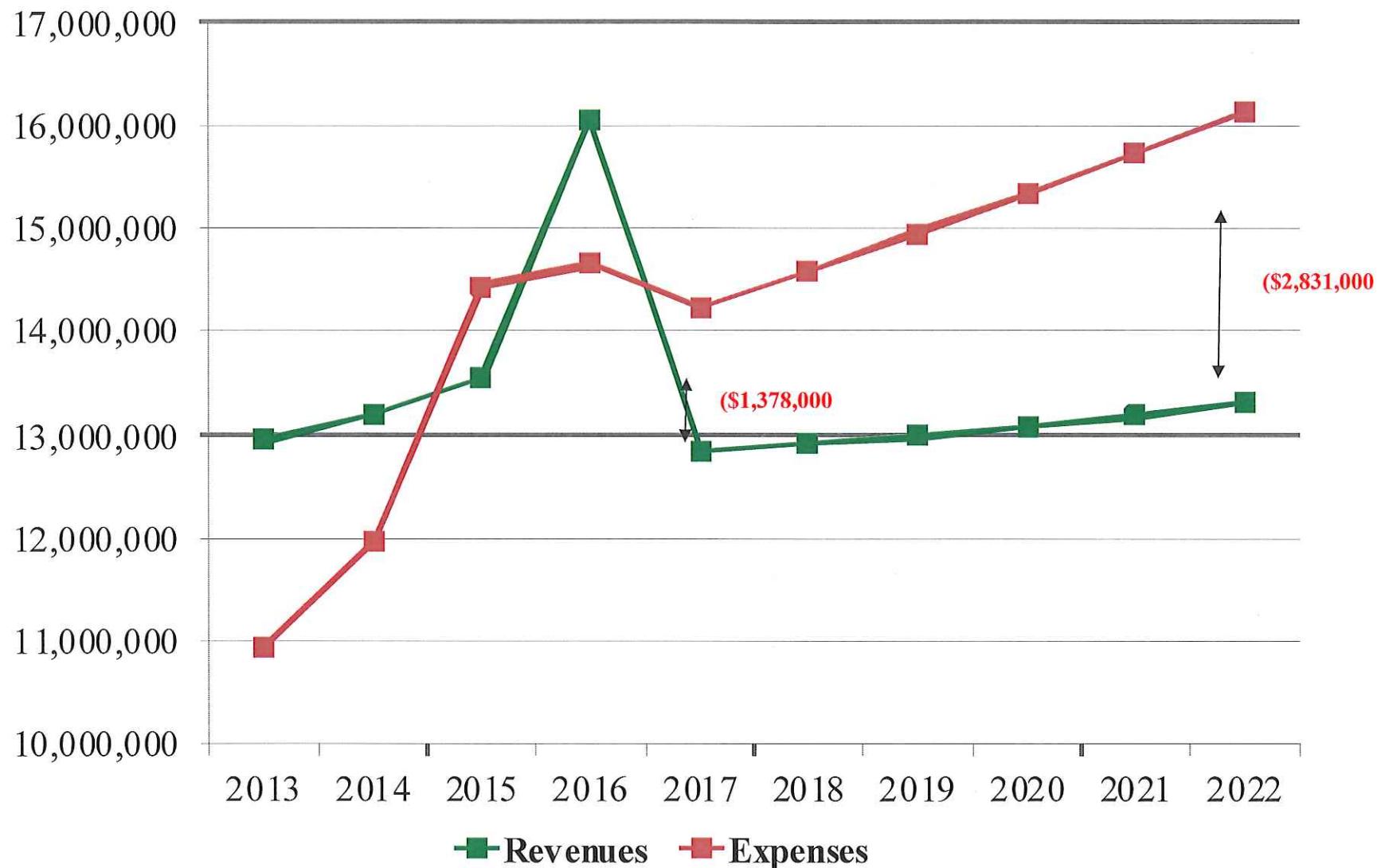
While we're currently enjoying a boom in new residential stock and the promise of more economic growth in our corporate commercial centers, these gains are only temporary, and we need not look any further than 2017 to begin realizing the corrosive impact on our cash reserves if we don't start addressing soon some serious fiscal issues that await us in the future.

Using past indicators as a general guide, I took my first stab at forecasting our revenue and expenditure trends over the next five (5) years, and quite frankly, these tentative projections are not pretty. As I stated earlier, we will enjoy a positive budget variance in 2016, yielding an additional influx to our cash reserves through some fund consolidations. These consolidations, however, are only shielding a structural deficit that will continue to rise unless some action is taken – both on the revenue and expenditure side – to reign in and eliminate this structural debt.

The line graph on the next page shows the projected gap between revenues and expenditures beginning in 2017, assuming that all tax rates remain unchanged in subsequent years. The detailed trend analysis is included as Appendix A as part of this transmittal letter.

FISCAL TREND PROJECTIONS

2016 - 2022



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. We are proposing no rate changes this year.

TABLE III
2016 Sewer Operating Budget

Description	2013 Actual	2014 Actual	2015 Budget	2016 Proposed
Revenues	2,333,225	2,681,333	2,322,300	2,513,000
Expenditures	(2,054,877)	(2,108,250)	(2,123,050)	(2,141,950)
Transfer to General Fund	(159,209)	(178,959)	(199,250)	(163,750)
Transfer to Sewer Capital	0	0	0	(207,300)
Variance	119,139	394,125	0	0

2016 CAPITAL BUDGET

I'm recommending that we make 2016 a "planning year" to study and prioritize all our capital needs over the next five years in anticipation for a major bond issue in 2017 to help address major road, facility and infrastructure projects which the general fund alone can no longer bear. We should take advantage of historically low interest rates and to fund several projects and capitalize on the economies of scale. It's of the utmost importance that we arrest this structural deficit now and preserve our cash reserves in the foreseeable future.

The following are brief summaries of the major funding sources comprising the 2016 Capital Budget, which is included as Appendix D in this transmittal letter:

- Liquid Fuels Fund
- Open Space Fund
- Sewer Capital Fund
- Capital Project Assessments
- General Capital Fund
- Fire Apparatus Fund
- Bond Proceeds

Liquid Fuels Fund

The liquid fuels fund is the depository for all non-competitive revenues we receive from the Commonwealth, which is a non-competitive grant we receive each year based on our population and number of roads we maintain each year.

TABLE IV
2016 Liquid Fuels Projects

Project Description	Amount
Mennonite Road (Route 113 to Old State)	540,000
Yeager Road (Lewis to Mingo)	235,000
Vaughn Road	240,000
Road Salt	220,000
	1,235,000

Open Space Fund

The open space fund is the repository for developer contributions and other non-recurring revenues dedicated for park development and open space preservation. This fund has an approximate balance of \$2,000,000. Our recommendation to the Board is that we be careful stewards of this fund as we approach build-out and begin receiving diminutive contributions from developers.

Wherever possible we should leverage our open space funds with other available grant resources and utilize the services of the Natural Lands Trust to develop definitive plans for some of our major park areas and to help us develop positive relationships with local landowners in securing important linkages to our trail networks.

TABLE V
2016 Park and Open Space Projects

Project Description	Amount
MP Trail System Crossing & Driveway Improvement (<i>50% Grant Match</i>)	32,500
AFP Trail Improvement (<i>50% Grant Match</i>)	37,500
BR Trail Improvements (<i>50% Grant Match</i>)	50,000
Miscellaneous Trail Improvements (<i>50% Grant Match</i>)	50,000
Park Maintenance Contingency Allocation	50,000
	220,000

Sewer Capital Fund

The sewer capital fund is the depository for all non-recurring revenues we receive from developers in addition to contributions from the sewer revenue fund. This fund has an approximate balance of \$15,000,000, after the 0% loan to the general capital fund is accounted for in relation to the new police administration building. This major facility project has not yet been closed-out, but the final building cost is estimated at around \$5,000,000. The following sewer-related projects are planned for 2016:

TABLE VI
2016 Sewer Capital Projects

Project Description	Amount
Sewer – Lewis Road & Borough Line Road	1,200,000
Willowbrooke Sewer	250,000
Service Truck Replacement	39,500
Muffin Monster Cutter Head (<i>2nd Avenue Pump Station</i>)	7,950
Manhole Frames and Covers	9,500
Tool, Equipment, Meters	5,500
Rental Line Cleaning	13,500
Riser Rings/Impellers	13,000
GPS Data Logger/IT	2,500
GIS Upgrade	5,500
Volute @ Mingo Pump Station	8,000
Root Cut & Seal laterals (Township-wide)	50,000
Sewer @ Old State, Bechtel, Rosemont-Pump Station Plan/Design	50,000
Pipe Repairs	85,500
I/I Repair/Emergency	150,000
Replace Frames/Covers – Lewis @ Vaughn and Route 422	10,000
Televise and Inspection	160,000
Access Sanitary ROW along river (<i>Washouts</i>)	100,000
	2,160,450

Capital Project Assessments

Table VII on the next page itemizes all the minor capital projects that were charged to each department via capital assessments. In prior years these costs were included in one large general fund transfer, which complicated one's ability to understand fully each department's allocation.

TABLE VII
2016 Capital Assessment Projects

PROJECT DESCRIPTION	ADMIN	PARKS	PLANNING	POLICE	PUBLIC WORKS
Administration Computer Replacement	1,500				
Server Room Improvements	1,500				
Replacement of Terminal Server	2,600				
Fireproof File Cabinets & Office Furniture	4,000				
AFP Window Shades		4,000			
Handheld Field Units			3,000		
Computer Equipment			3,500		
Specialized File Cabinets			12,000		
GIS Enhancements			15,500		
Taser Equipment				5,000	
Evidence Collection/Breathalyzer				5,500	
Ballistic Vest Additions/Replacements				6,000	
Patrol Equipment				10,000	
Computer Hardware Upgrades/Software		3,900		10,000	
Vehicles/Upfitting				101,000	
Kline Road					20,000
Richard Way					30,000
Weatherlea Lane					50,000
8 th Avenue					53,000
Bridle Lane					65,000
South Lewis Road					100,000
Trotter Lane					110,000
Shetland Way					140,000
Longford Road Culvert					50,000
Route 29 Corridor Enhancements					48,000
Line Painting Machine and Project					26,000
Curbing and Traffic Calming					43,000
Thermo Plastic Markings					55,000
Plate Tamper					2,000
Safety Lights for Trucks & Tractor Trailers					1,250
Truck #11 Drawer Setup					2,750
PW Computer Upgrades					4,400
Cabinets/Shelves for Parts/Equipment					4,500
Mini-Excavator					8,400
Facility Repairs					22,000
TOTAL DEPARTMENT ASSESSMENTS	9,600	7,900	34,000	137,500	835,300
GRAND TOTAL – CAPITAL ASSESSMENTS					1,024,300

Fire Apparatus Fund

The Township's Fire Apparatus Fund has no dedicated funding and relies on regular contributions from the General Fund. This year we are assessing a capital charge to the Fire and Emergency Service Department to cover \$57,600 in minor equipment. This appropriation includes SCBA Upgrades, fire vehicle replacement and handheld field units.

County Loan Project

Montgomery County established a specialized loan program to help area police departments absorb the cost for upgrading its radio to comply with the new FCC frequencies. Municipalities will have five (5) years to pay back the loan at 0% interest. Over the next five (5) budget cycles, we will be assessing a capital charge to the Police Department to cover the ± \$160,000 new radio equipment.

Competitive Grant Projects

With the assistance of our industrious consultants, we hope to have some success in being awarded some competitive grants through various state and federal agencies and donations. These will be recorded in the Township's Capital Program as potential revenue sources should we receive the grant(s).

General Capital Fund

The Township's General Capital Fund has no dedicated funding source and is currently a dormant account. In prior budget years it received general cash infusions from the general fund to fund a variety of pay-as-you-go capital projects. We have replaced this mechanism with capital assessments as identified in Table VII. For 2016, we are proposing to defund the old Municipal Authority Fund, which has been carrying an unrestricted balance of \$1.7 million for many years, and transferring the proceeds to the General Capital Fund.

This will provide needed seed money to begin the early phases of the Mont Clare Traffic Improvement Project. It will also provide important seed money to begin our "planning" work with our architects, engineers and planners to begin estimating and prioritizing major capital projects for inclusion in a multi-year capital improvement plan and a 2017 bond issue.

LOOKING AHEAD TO 2016-2020 CAPITAL IMPROVEMENT PLAN

Using 2016 as a planning year, we foresee the following projects coalescing into the Township's first major bond issue in 2017. This consolidated issue would address numerous traffic mitigation projects such as the 135 Bridge Street Project in Mont Clare, several major road projects and new facility improvement projects to bring UPT into the 21st century.

While this list remains fluid, these are some of the major projects being studied for inclusion in our new 5 Year Capital Improvement Program:

TABLE VIII
Candidate Projects for 2017 Bond Issue

Project Description	Amount
Ashenfelter Bridge	400,000
Hopwood Road Bridge	900,000
Bechtel Road Realignment	500,000
Rout 29 Adaptive Signal Control	400,000
Egypt Road Adaptive Signal Control	300,000
Township Line/Linfield Trappe Intersection Improvements	1,900,000
Hopwood Road/Route 29 Upgrade	5,000,000
Monte Clare Traffic Improvement (<i>135 Bridge Street</i>)	1,400,000
Roundabout (Route 113/2nd Avenue/ Dreibelbis Road	2,000,000
Longford/Blackrock Road Intersection Improvements	700,000
Egypt Road Culvert @ Crossman's Run	50,000
6th Avenue/Gay Street Drainage Improvements	100,000
Expanded Road Pavement Program	?
Facility Improvements	?
Taylor Park Development	?
Black Rock Park (South) Developement	?

ALL FUNDS SUMMARY

Table VII 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 IX
2015-2016 All Funds Summary

Operating & Capital Funds	2015 Beginning Balance	2015 Estimated Revenues	2015 Estimated Expenditures	2016 Beginning Balance	2016 Estimated Revenues	2016 Estimated Expenditures	2016 Ending Balances
General	6,627,570	13,463,422	13,864,553	6,226,439	16,032,542	14,651,642	7,607,339
Recreation	3,228,364	742,758	971,122	3,000,000	0	3,000,000	0
Sewer Revenue	1,309,977	2,568,148	2,275,681	1,602,444	2,513,000	2,513,000	1,602,444
Municipal Authority	1,770,335	17,000	1,787,335	0	0	0	0
General Capital	117,106	3,267,335	1,632,000	1,752,441	1,115,470	1,413,470	1,451,441
Sewer Capital	14,734,384	50,000	512,000	14,272,384	257,300	2,160,450	12,369,234
Open Space	1,756,735	523,162	0	2,279,897	178,000	220,000	2,237,897
Liquid Fuels	595,383	527,791	126,541	996,633	527,791	1,235,000	289,424
Fire Apparatus	553,953	2,500	75,000	481,453	900	115,817	366,536
Transportation	319,161	0	319,161	0	0	0	0
Flood/Storm	53,479	0	53,479	0	0	0	0
Capital Building	619,413	0	123,413	496,000	2,604	498,604	0
Capital Equipment	263,723	0	263,723	0	0	0	0
	31,949,583	21,162,116	22,004,008	31,107,691	20,627,607	25,807,983	25,927,315

APPENDIX A
2016-2022 Fiscal Trend Analysis

Budget Categories	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Real Estate Tax - General	0	0	0	0	0	0	0	0	0	0
Real estate Tax - Debt Service	0	0	0	0	0	0	0	0	0	0
Real Estate Tax - Fire	0	0	0	0	0	0	0	0	0	0
Real Estate Tax - Parks	0	0	0	0	0	0	0	0	0	0
Per Capita Tax	68,435	56,931	56,000	100,000	101,000	102,010	103,030	104,060	105,101	106,152
Real Estate Transfer Tax	1,022,833	1,130,984	900,000	1,015,000	900,000	850,000	800,000	750,000	700,000	650,000
Earned Income Tax	7,847,803	7,905,879	7,700,000	8,000,000	8,120,000	8,241,800	8,365,427	8,490,908	8,618,272	8,747,546
Local Services Tax	649,104	894,945	700,000	850,000	867,000	884,340	902,027	920,067	938,469	957,238
Amusement Tax FILO	43,500	43,500	43,500	43,500	43,500	43,500	43,500	43,500	43,500	43,500
Licenses and Permits	456,669	491,831	453,600	508,500	500,000	475,000	450,000	450,000	450,000	450,000
Fines and Forfeitures	71,352	66,003	58,000	69,600	70,000	70,000	70,000	70,000	70,000	70,000
Interest Earnings	10,418	12,996	10,000	20,000	25,000	30,000	35,000	40,000	45,000	50,000
Rents and Royalties	101,857	102,644	101,850	105,600	106,656	107,723	108,800	109,888	110,987	112,097
State & County Revenue Sharing	680,743	582,848	586,989	775,750	700,000	714,000	728,280	742,846	757,703	772,857
Fees, Services and Permits	1,296,907	1,191,128	687,200	801,025	700,000	675,000	650,000	625,000	600,000	600,000
Recreation Program Fees	417,807	447,302	397,500	397,500	400,000	408,000	416,160	424,483	432,973	441,632
Miscellaneous Revenues	64,138	60,218	56,015	53,000	50,000	50,000	50,000	50,000	50,000	50,000
Interfund Transfer and Use of Reserves	159,209	178,959	1,795,839	3,307,817	250,000	250,000	250,000	250,000	250,000	250,000
Expenditure Refunds	53,900	39,229	14,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000
	12,944,675	13,205,397	13,560,493	16,060,292	12,846,156	12,914,373	12,985,224	13,083,753	13,185,004	13,314,022
Board of Supervisors	149,196	152,859	208,824	184,396	193,616	203,297	213,461	224,134	235,341	247,108
Township Administration	834,326	875,180	1,016,697	1,024,099	1,044,581	1,065,473	1,086,782	1,108,518	1,130,688	1,153,302
Tax Collection	124,095	131,117	128,741	146,975	151,384	155,926	160,604	165,422	170,384	175,496
Legal Services	107,516	110,514	115,600	170,600	175,718	180,990	186,419	192,012	197,772	203,705
Police Protection	4,606,664	5,026,051	5,644,039	5,795,905	5,969,782	6,148,876	6,333,342	6,523,342	6,719,042	6,920,614
Fire and Emergency Services	782,150	889,413	1,337,195	1,337,195	1,390,683	1,446,310	1,504,163	1,564,329	1,626,902	1,691,978
Planning, Zoning and Code Enforcement	907,648	968,007	990,829	990,187	1,000,089	1,010,090	1,020,191	1,030,393	1,040,696	1,051,103
Public Works	2,299,250	2,617,017	3,029,768	3,631,516	2,909,006	2,967,186	3,026,530	3,087,061	3,148,802	3,211,778
Parks and Recreation	855,029	882,606	948,020	1,013,269	1,023,402	1,033,636	1,043,972	1,054,412	1,064,956	1,075,605
Miscellaneous Expenses and Transfers	284,627	316,164	1,022,190	357,500	366,438	375,598	384,988	394,613	404,478	414,590
	10,950,501	11,968,928	14,441,903	14,651,642	14,224,699	14,587,382	14,960,452	15,344,236	15,739,061	16,145,279
	1,994,174	1,236,469	881,410	1,408,650	1,378,543	1,673,009	1,975,228	2,260,483	2,554,057	2,831,257
Estimated Cash Reserves	5,885,378	7,121,847	6,240,437	7,649,087	6,270,544	4,597,535	2,622,307	361,824	2,192,233	5,023,490
Estimated Fund Balances	45.47%	53.93%	46.02%	47.63%	48.81%	35.60%	20.19%	2.77%	-16.63%	-37.73%

APPENDIX B
2016 General Fund Program

GENERAL FUND REVENUES

Account Number	Description	2013 Actual	2014 Actual	2015 Budget	2015 Projection	2016 Proposed	2016 TMO	2016 BOS
<u>State Grants, Loans and Shared Revenue</u>								
01.350.020	County Loan Proceeds (0% Interest)	0	0	0	0	157,850	157,850	0
01.354.100	State Recycling Grant	124,825	52,497	58,144	58,144	60,400	60,400	2,256 4%
01.355.010	Public Utility Realty Tax	10,481	11,900	11,000	11,695	11,500	11,500	500 5%
01.355.080	Beverage Licenses	7,000	7,600	7,000	7,000	7,000	7,000	0 0%
01.355.121	State Pension Aid	299,096	282,706	282,700	317,588	315,000	315,000	32,300 11%
01.355.130	Foreign Fire Insurance Premium	239,341	228,146	228,145	224,203	224,000	224,000	-4,145 -2%
		680,743	582,848	586,989	618,630	775,750	775,750	188,761 32%
<u>Fees, Services and Permits</u>								
01.361.300	Zoning, Subdivision & Land Development	85,837	88,300	40,000	87,133	55,000	55,000	15,000 38%
01.361.330	Change of Occupancy	1,210	1,770	1,000	1,500	1,500	1,500	500 50%
01.361.340	Hearing Fees	8,620	0	0	0	0	0	0
01.361.350	Sign Permits	13,855	9,720	7,500	9,105	7,500	8,500	1,000 13%
01.361.510	Sale of Maps & Plans	74	24	50	50	50	50	0 0%
01.361.530	Sale of Subdivision & Land Development	0	0	50	50	50	50	0 0%
01.361.540	Zoning Ordinance Sales	25	50	100	100	100	100	0 0%
01.361.560	Copying Fees	370	421	300	270	300	275	-25 -8%
01.362.100	Donations & Contributions	340,600	71,766	0	0	0	0	0
01.362.105	Uniformed Salary Reimbursement	71,846	74,172	50,000	75,000	75,000	80,000	30,000 60%
01.362.110	Accident Reports	8,265	7,785	6,500	6,900	7,000	7,000	500 8%
01.362.111	Photographs and Fingerprints	0	0	0	700	900	900	900
01.362.170	Restitution Fees	13,811	14,635	12,000	8,300	7,500	8,000	-4,000 -33%
01.362.200	Fire Reports and Investigations	450	300	500	300	300	300	-200 -40%
01.362.250	Fire Protection Permits	53,117	93,592	50,000	70,224	70,000	70,000	20,000 40%
01.362.260	Fire Inspections	12,265	37,355	50,000	66,116	55,000	65,000	15,000 30%
01.362.270	Fire Code Assessment Fees	450	318	500	550	500	500	0 0%
01.362.410	Building Permits	681,361	787,486	465,000	550,000	500,000	500,000	35,000 8%
01.362.430	Plumbing Permits	1,917	1,144	1,500	1,500	1,500	1,250	-250 -17%
01.362.460	Grading Permits	160	640	300	750	750	750	450 150%
01.363.300	Street Lighting Charges (Oaks)	0	0	0	0	0	0	0
01.363.320	Development Lighting	1,400	1,100	1,200	1,200	1,200	1,200	0 0%
01.364.300	Solid Waste Collection & Disposal	675	0	150	150	150	150	0 0%
01.364.600	Recycling Bins	600	550	550	533	500	500	-50 -9%
		1,296,907	1,191,128	687,200	880,431	784,800	801,025	113,825 17%

GENERAL FUND REVENUES

Account Number	Description	2013 Actual	2014 Actual	2015 Budget	2015 Projection	2016 Proposed	2016 TMO	2016 BOS
<u>Real Property Taxes</u>								
01.301.100.100	Real Estate Tax -- General	0	0	0	0	0	0	
01.301.100.200	Real Estate Tax -- Fire	0	0	0	0	0	0	
01.301.100.300	Real Estate Tax -- Parks	0	0	0	0	0	0	
01.301.100.301	Real Estate Tax -- Debt Service	0	0	0	0	0	0	
01.301.100.302	Real Estate Tax -- Interim	0	0	0	0	0	0	
		0	0	0	0	0	0	
<u>Act 511 Taxes</u>								
01.310.010	Per Capita Tax -- Current	57,983	53,989	51,000	45,000	100,000	100,000	49,000 96%
01.310.030	Per Capita Tax -- Delinquent	10,452	2,942	5,000	1,500	0	0	-5,000 -100%
01.310.100	Real Estate Transfer Tax	1,022,833	1,130,984	900,000	1,049,387	1,015,000	1,015,000	115,000 13%
01.310.210	Earned Income Tax	7,847,803	7,905,879	7,700,000	7,900,000	7,950,000	8,000,000	300,000 4%
01.310.510	Local Services Tax	649,104	894,945	700,000	800,000	800,000	850,000	150,000 21%
01.310.600	Amusement Tax FILO	43,500	43,500	43,500	43,500	43,500	43,500	0 0%
		9,631,675	10,032,239	9,399,500	9,839,387	9,908,500	10,008,500	609,000 6%
<u>Licenses & Permits</u>								
01.321.610	Solicitation Permits	690	1,040	600	2,750	1,000	1,000	400 67%
01.321.700	Special Event Permits	14,865	14,615	25,000	15,313	15,000	15,000	-10,000 -40%
01.321.800	Cable TV Franchise Fee	437,099	473,876	425,000	485,000	485,000	490,000	65,000 15%
01.322.820	Street Encroachment Permits	4,015	2,300	3,000	2,500	2,400	2,500	-500 -17%
		456,669	491,831	453,600	505,563	503,400	508,500	54,900 12%
<u>Fines & Forfeitures</u>								
01.331.110	Vehicle Code Violations	47,470	41,130	35,000	47,121	35,000	45,000	10,000 29%
01.331.120	Ordinance Violations	18,743	20,293	18,500	18,585	18,600	18,600	100 1%
01.331.130	Parking Tickets	5,140	4,580	4,500	7,007	4,500	6,000	1,500 33%
		71,352	66,003	58,000	72,713	58,100	69,600	11,600 20%
<u>Interest Earnings</u>								
01.341.100	Interest Earnings	10,418	12,996	10,000	29,563	20,000	20,000	10,000 100%
<u>Rents and Royalties</u>								
01.342.100	Rent of Land	29,857	30,644	26,250	28,236	28,200	30,000	3,750 14%
01.342.150	Communications/Revenue Sharing	72,000	72,000	75,600	75,600	75,600	75,600	0 0%
		101,857	102,644	101,850	103,836	103,800	105,600	3,750 4%

GENERAL FUND REVENUES

Account Number	Description	2013 Actual	2014 Actual	2015 Budget	2015 Projection	2016 Proposed	2016 TMO	2016 BOS
<u>Recreation Program Fees</u>								
01.367.200	Memberships	70,758	82,025	40,000	60,648	40,000	60,000	20,000 50%
01.367.300	Ticket Sales	100,124	110,719	50,500	131,028	60,000	100,000	49,500 98%
01.367.400	Sponsorships and Donations	25,308	24,007	52,000	14,661	42,000	20,000	-32,000 -62%
01.367.500	Recreation Center	29,781	42,755	80,000	29,616	7,000	30,000	-50,000 -63%
01.367.600	Recreation Programs	144,692	148,472	130,000	209,827	140,000	150,000	20,000 15%
01.367.610	Community Day/Celebrations	12,062	8,181	10,000	8,482	0	8,000	-2,000 -20%
01.367.700	Bus Trips	19,068	17,960	10,000	17,269	10,000	17,000	7,000 70%
01.367.800	Rental Income	16,014	13,183	25,000	12,533	50,000	12,500	-12,500 -50%
		417,807	447,302	397,500	484,064	349,000	397,500	0 0%
<u>Miscellaneous Revenues</u>								
01.380.000	Miscellaneous Revenues	8,059	5,241	2,015	1,525	1,000	1,500	-515 -26%
01.383.020	Special Assessment/Regal Cinema	56,080	54,978	54,000	52,439	52,000	52,000	-2,000 -4%
		64,138	60,218	56,015	53,964	53,000	53,500	-2,515 -4%
<u>Interfund Transfers & Use of Reserves</u>								
01.392.080	Sewer Operating Fund	159,209	178,959	160,000	160,000	160,000	163,750	3,750 2%
01.392.085	Recreation Operating Fund	0	0	702,622	702,622	3,000,000	3,000,000	2,297,378 327%
01.392.900	Fire Apparatus Fund	0	0	0	0	115,817	115,817	115,817
01.399.000	Budgetary Reserves	0	0	1,795,839	0	0	0	115,817
		159,209	178,959	2,658,461	862,622	3,275,817	3,279,567	621,106 23%
<u>Expenditure Refunds</u>								
01.394.100	Prior Year Expenditures	12,269	5,356	4,000	4,000	21,186	5,000	1,000 25%
01.394.200	Current Year Expenditures	41,631	33,873	10,000	8,649	5,000	8,000	-2,000 -20%
		53,900	39,229	14,000	12,649	26,186	13,000	-1,000 -7%
		12,944,677	13,205,398	14,423,115	13,463,422	15,858,353	16,032,542	1,609,427 11%

Account Id	Account Description	2016 Budget
Revenues:		
01-301-000	REAL PROPERTY TAX	0
01-301-100	Property Taxes - Current Year	0
01-301-400	Property Taxes - Delinquent	0
01-301-600	Property Taxes - Interim	0
01-310-000	ACT 511 & OTHER TAXES/FEES	0
01-310-010	Per Capita Tax - Current Year	100,000
01-310-030	Per Capita Tax - Delinquent	0
01-310-100	Real Estate Transfer Tax	1,015,000
01-310-210	Earned Income Tax	8,000,000
01-310-510	Local Service Tax	850,000
01-310-600	Fee in Lieu of Amusement Tax	43,500
01-321-000	BUSINESS LICENSES, PERMITS & FEES	0
01-321-610	Soliciting Permits	1,000
01-321-700	Special Event Permits	15,000
01-321-800	Cable Television Franchise	490,000
01-321-805	Cable Television Franchise Grant	0
01-322-000	OTHER PERMITS	0
01-322-800	Street & Curb Permits	0
01-322-820	Street Encroachment Permits	2,500
01-331-000	FINES	0
01-331-110	Vehicle Code Violations	45,000
01-331-120	Ordinance/Statute Violations	18,600
01-331-130	Parking Tickets	6,000
01-341-000	INTEREST EARNINGS	20,000
01-342-000	RENTS & ROYALTIES	0

Account Id	Account Description	2016 Budget
01-342-100	Rent of Land	30,000
01-342-150	Communications/Revenue Sharing	75,600
01-342-200	Rent of Buildings	0
01-342-430	Rent of Public Works Machinery	0
01-350-020	County Loan Proceeds (0% Interest)	157,850
01-351-000	FEDERAL CAPITAL AND OPERATING GRANTS	0
01-354-000	STATE CAPITAL AND OPERATING GRANTS	0
01-354-100	State Recycling Grant	60,400
01-355-000	STATE SHARED REVENUE	0
01-355-010	Public Utility Realty Tax	11,500
01-355-080	Beverage Licenses	7,000
01-355-120	Foreign Casualty Insurance Premium	0
01-355-121	General Municipal Pension System	315,000
01-355-130	Foreign Fire Insurance Premium	224,000
01-357-000	LOCAL GOVERNMENT GRANTS	0
01-361-000	GENERAL GOVERNMENT	0
01-361-300	Zoning/Subdivision/Land Development	55,000
01-361-320	Fees for Engineering Review	0
01-361-330	Change of Occupancy	1,500
01-361-340	Hearing Fees	0
01-361-350	Sign Permits	8,500
01-361-510	Sale of Maps & Plans	50
01-361-530	Sale of Subdivision & Land Development	50
01-361-540	Sale of Zoning Ordinance	100
01-361-560	Copying Fees	275
01-362-000	PUBLIC SAFETY	0

Account Id	Account Description	2016 Budget
01-362-100	Donations/Contributions	0
01-362-105	Uniformed Salary Reimbursement	80,000
01-362-110	Accident Reports	7,000
01-362-111	Photographs/Fingerprints	900
01-362-150	Pistol Range Fees	0
01-362-160	Witness Fees	0
01-362-170	Restitution Fees	8,000
01-362-200	Fire Reports/Investigations	300
01-362-205	Non-Uniform Salary Reimbursement	0
01-362-250	Fire Protection Permits	70,000
01-362-260	Fire Inspections	65,000
01-362-270	Fire Code Assessment Fees	500
01-362-400	Administrative Fees-Escrow	0
01-362-410	Building Permits	500,000
01-362-430	Plumbing Permits	1,250
01-362-460	Grading Permits	750
01-363-000	HIGHWAYS & STREETS	0
01-363-300	Street Lighting Charges (Oaks)	0
01-363-320	Development Lighting	1,200
01-363-400	Sidewalks & Curbing	0
01-364-000	SANITATION	0
01-364-300	Solid Waste Collection & Disposal	150
01-364-600	Recycling Bins	500
01-367-000	DONATIONS/CONTRIBUTIONS	0
01-367-050	RECREATION REVENUES	0
01-367-100	Donations/Contributions	0

Account Id	Account Description	2016 Budget
01-367-200	Memberships	60,000
01-367-300	Ticket Sales	100,000
01-367-400	Sponsorships/Donations	20,000
01-367-500	Recreation Center	30,000
01-367-600	Recreation Programs	150,000
01-367-610	Community Day/Celebrations	8,000
01-367-700	Bus Trips	17,000
01-367-800	Rental Income	12,500
01-367-850	RECREATION FEES/IN LIEU OF DEDIC.	0
01-367-870	PAVILION/FIELD USAGE FEES	0
01-367-900	Miscellaneous Income	0
01-380-000	MISCELLANEOUS REVENUES	1,500
01-383-000	SPECIAL ASSESSMENTS	0
01-383-020	Special Assessment/Regal Cinema	52,000
01-392-000	TRANSFERS	0
01-392-080	Transfer from Sewer Operating Fund	163,750
01-392-085	Transfer from Recreation Operating Fund	3,000,000
01-392-350	Transfer from Highway Aid Fund	0
01-392-870	Transfer from Capital Expenditure Fund	0
01-392-890	Transfer from Recreation Capital Fund	0
01-392-900	Transfer from Fire Apparatus Fund	115,817
01-394-000	REFUNDS	0
01-394-100	Refund of Prior Year Expenditures	5,000
01-394-200	Refund of Current Year Expenditures	8,000
01-399-000	BUDGETARY RESERVE	0
	Revenue Total	16,032,542

GENERAL FUND EXPENDITURES

Account Number	Description	2013 Actual	2014 Actual	2015 Budget	2015 Projection	2016 Proposed	2016 TMO	2016 BOS
<u>Board of Supervisors/General</u>								
01.400.113	Supervisor Salaries	12,478	12,478	12,375	12,375	12,375	12,375	0
01.400.150	Group Benefits	69,959	82,827	96,250	83,884	80,621	80,621	-15,629 -16%
01.400.151	Employer's Reimbursement Benefit	3,719	3,803	5,000	2,188	0	0	-5,000 -100%
01.400.321	Telephone	1,743	1,680	1,699	1,700	1,700	1,700	1 0%
01.400.420	Dues, Subscriptions, & Memberships	3,924	3,605	4,500	3,633	3,750	3,700	-800 -18%
01.400.425	Seminars	390	640	1,000	1,000	1,000	1,000	0 0%
01.400.450	Contracted Services	29,883	22,825	53,000	37,264	53,000	50,000	-3,000 -6%
01.400.500	Discretionary Donations	27,100	25,000	35,000	35,000	35,000	35,000	0 0%
01.400.700	Capital Purchases	0	0	0	0	0	0	0
01.400.800	Capital Assessment	0	0	0	0	0	0	0
		149,196	152,859	208,824	177,044	187,446	184,396	0 -24,428 -12%
<u>Township Administration</u>								
01-401-121	Salary - Manager	129,573	132,214	141,103	171,860	145,000	145,000	3,897 3%
01-401-122	Salary - Asst to Mgr (Communications)	0	0	0	0	50,000	50,000	50,000
01-401-130	Salary - Finance Director	84,516	86,303	90,489	90,489	90,489	90,489	0 0%
01-401-140	Salaries - Administration	149,320	152,288	231,182	231,182	156,182	156,182	-75,000 -32%
01-401-150	Group Benefits	154,850	153,178	204,259	198,000	200,000	200,000	-4,259 -2%
01-401-182	Longevity	2,250	2,250	2,250	2,250	2,250	1,500	-750 -33%
01-401-183	Overtime	2,732	2,738	3,000	3,000	3,000	750	-2,250 -75%
01-401-190	Pension Allocation	95,361	114,905	130,867	130,867	126,003	126,003	-4,864 -4%
01-401-210	Office Supplies	14,731	17,415	10,750	10,750	17,000	16,000	5,250 49%
01-401-220	Operating Supplies	620	982	1,500	3,391	2,000	1,500	0 0%
01-401-231	Vehicle Fuel	186	218	250	175	250	200	-50 -20%
01-401-245	Credit/Debit Admin Fees	5,327	10,057	9,000	9,000	9,000	9,000	0 0%
01-401-250	Repair/Maintenance Supplies	0	0	0	0	0	50	50
01-401-260	Small Tools/Minor Equipment	21	0	0	0	100	50	50
01-401-311	Accounting & Auditing Services	29,175	29,975	30,000	31,750	31,750	32,000	2,000 7%
01-401-312	Management Consulting Services	0	0	0	0	0	0	0
01-401-317	Training	384	60	500	500	2,250	2,250	1,750 350%
01-401-321	Telephone	5,934	7,824	7,489	6,750	7,606	7,250	-239 -3%
01-401-325	Postage	2,994	5,605	4,450	4,450	7,000	6,000	1,550 35%
01-401-331	Travel Expense	0	0	0	0	0	0	0
01-401-340	Advertising, Printing & Binding	12,420	14,506	12,500	13,000	13,000	12,750	250 2%
01-401-350	Insurance & Bonding	27,505	33,786	35,500	34,000	35,000	33,000	-2,500 -7%
01-401-351	Insurance - Auto	1,050	1,042	1,150	1,127	1,200	1,175	25 2%
01-401-361	Electricity/Heat	16,467	14,754	36,706	37,500	37,750	37,500	794 2%

GENERAL FUND EXPENDITURES

Account Number	Description	2013 Actual	2014 Actual	2015 Budget	2015 Projection	2016 Proposed	2016 TMO	2016 BOS	
01-401-366	Water Service	614	816	1,152	771	900	800		-352
01-401-370	Repair/Maintenance Services	0	0	0	0	50	50		50
01-401-380	Rentals/Leases	7,931	8,917	11,500	11,916	11,500	7,500		-4,000
01-401-420	Dues, Subscriptions, & Memberships	3,517	3,911	3,600	3,762	4,500	4,500		900
01-401-425	Continuing Education (Prof Dev)	0	0	0	0	0	2,500		2,500
01-401-450	Contracted Services	86,848	81,436	47,500	47,500	81,500	70,500		23,000
01-401-700	CAPITAL PURCHASES	0	0	0	0	9,600	9,600		9,600
01-401-800	Capital Assessment	0	0	0	0	3,337	0		0
		834,326	875,180	1,016,697	1,043,990	1,048,217	1,024,099	0	7,402
Tax Collection									1%
01-403-114	Salary - Elected Tax Collector	5,000	5,000	5,000	5,000	10,000	10,000		5,000
01-403-150	Employer's Contributions To Employee	383	383	384	384	800	800		416
01-403-180	Commissions - Local Services Tax	11,385	14,776	12,250	12,250	15,750	15,000		2,750
01-403-181	Commissions - Earned Income Tax	102,249	104,698	104,250	104,250	111,250	111,250		7,000
01-403-184	MCTCC Fee	0	960	0	0	0	0		0
01-403-210	Office Supplies	2,153	2,211	3,000	2,250	4,500	4,500		1,500
01-403-321	Telephone	258	399	311	325	325	325		14
01-403-325	Postage	2,153	2,211	3,000	3,000	4,500	4,500		1,500
01-403-353	Bond(s)	0	0	0	0	0	0		0
01-403-361	Electricity/Heat	498	455	514	525	575	575		61
01-403-366	Water Service	18	24	32	25	25	25		-7
01-403-425	Seminars	0	0	0	0	0	0		0
		124,095	131,117	128,741	128,009	147,725	146,975	0	18,234
Legal Services									14%
01-404-310	Township Solicitor - Professional	105,638	83,643	110,000	115,374	110,000	115,000		5,000
01-404-311	Township Solicitor - Litigation	0	2,970	5,000	0	5,000	5,000		0
01-404-312	Township Labor Counsel	1,328	23,801	0	50,000	50,000	50,000		50,000
01-404-314	Special Legal Services	550	100	600	0	600	600		0
01-404-316	Debt Collection Services	0	0	0	0	0	0		0
		107,516	110,514	115,600	165,374	165,600	170,600	0	55,000
									48%

GENERAL FUND EXPENDITURES

Account Number	Description	2013 Actual	2014 Actual	2015 Budget	2015 Projection	2016 Proposed	2016 TMO	2016 BOS
<u>Police Protection</u>								
01-410-122	Salary - Chief	197,541	119,592	123,191	124,000	129,000	126,887	3,696 3%
01-410-123	Salary - Lieutenant	128,828	62,445	109,710	109,710	113,550	113,002	3,292 3%
01-410-140	Salaries & Wages	2,019,480	2,273,730	2,422,000	2,422,000	2,710,610	2,600,000	178,000 7%
01-410-142	Crossing Guards	23,081	23,494	23,441	23,904	23,904	23,904	463 2%
01-410-150	Group Benefits	1,143,682	1,318,788	1,600,000	1,581,000	1,448,063	1,430,661	-169,339 -11%
01-410-181	Education Incentive	15,944	24,025	17,750	17,750	17,750	17,750	0 0%
01-410-182	Longevity	65,531	55,694	63,250	63,250	61,194	61,194	-2,056 -3%
01-410-183	Overtime	66,019	65,030	85,000	85,000	85,000	85,000	0 0%
01-410-185	Reimbursed Overtime	55,822	70,267	50,000	70,000	50,000	50,000	0 0%
01-410-187	Holiday Pay	101,833	121,343	109,500	109,500	109,500	109,500	0 0%
01-410-188	Other Salaries & Wages	4,950	6,525	6,000	6,000	6,000	6,000	0 0%
01-410-189	Court Time	21,167	20,940	33,000	21,000	33,000	30,000	-3,000 -9%
01-410-190	Pension Allocation	373,623	477,819	599,516	599,516	550,812	550,812	-48,704 -8%
01-410-210	Office Supplies	3,493	1,756	3,500	5,500	5,000	4,000	500 14%
01-410-220	Operating Supplies	7,122	10,003	9,000	9,000	14,500	14,500	5,500 61%
01-410-231	Vehicle Fuel	70,401	77,891	75,000	55,000	75,000	67,500	-7,500 -10%
01-410-238	Clothing & Uniforms	59,942	31,035	28,000	20,000	30,000	22,500	-5,500 -20%
01-410-250	Repair/Maintenance Supplies	7,644	5,698	8,000	3,762	5,000	4,000	-4,000 -50%
01-410-260	Small Tools/Minor Equipment	6,752	1,402	8,000	2,000	2,000	2,000	-6,000 -75%
01-410-317	Training	9,956	18,827	16,000	17,445	18,000	18,000	2,000 13%
01-410-321	Telephone	25,741	32,423	28,806	26,550	29,187	27,500	-1,306 -5%
01-410-325	Postage	150	150	150	150	150	150	0 0%
01-410-326	Radio Equipment Lease	720	720	750	750	750	750	0 0%
01-410-327	Radio Equipment Maintenance	405	392	500	392	500	400	-100 -20%
01-410-342	Advertising, Printing & Binding	368	0	5,000	500	2,500	2,000	-3,000 -60%
01-410-350	Insurance - Liability	45,000	60,814	62,000	70,203	62,000	70,000	8,000 13%
01-410-351	Insurance - Auto	19,996	20,277	30,000	21,867	25,000	22,500	-7,500 -25%
01-410-361	Electricity/Heat	14,886	13,049	31,323	15,000	32,000	32,000	677 2%
01-410-366	Water Service	417	548	1,152	300	325	325	-827 -72%
01-410-374	Repair/Maintenance Services	28,908	25,307	26,000	32,673	26,000	26,000	0 0%
01-410-380	Rentals/Leases	5,036	6,061	5,000	4,000	5,000	4,500	-500 -10%
01-410-420	Dues, Subscriptions, & Memberships	1,989	1,210	2,500	2,300	2,500	2,500	0 0%
01-410-425	Seminars	0	0	0	0	0	0	0

GENERAL FUND EXPENDITURES

Account Number	Description	2013 Actual	2014 Actual	2015 Budget	2015 Projection	2016 Proposed	2016 TMO	2016 BOS	
01-410-450	Contracted Services	76,653	73,611	57,000	57,000	95,000	95,000		38,000 67%
01-410-460	Miscellaneous	583	2,186	500	4,500	3,000	3,000		2,500 500%
01-410-500	Contributions, Grants & Subsidies	3,000	3,000	3,500	3,000	3,000	3,000		-500 -14%
01-410-700	Capital Purchases	0	0	0	0	169,070	169,070		169,070
01-410-800	Capital Assessment	0	0	0	0	181,682	0		0
		4,606,664	5,026,051	5,644,039	5,584,522	6,125,547	5,795,905	0	151,866 3%
<u>Fire and Emergency Services</u>									
01-411-140	Salary-Fire Marshal	78,715	69,588	74,860	74,860	74,860	74,860		0 0%
01-411-145	Salary-Fire Staff	11,718	23,904	277,750	175,000	278,000	215,000		-62,750 -23%
01-411-146	Volunteer Recruitment and Retention	0	0	0	0	2,500	2,500		2,500
01-411-147	Administrative Assistant	0	0	0	0	0	0		0
01-411-150	Volunteer Incentive Program	54,002	45,000	45,000	45,000	45,000	45,000		0 0%
01-411-151	Group Benefits	56,951	101,526	225,000	170,000	200,170	195,250		-29,750 -13%
01-411-182	Longevity	0	250	250	250	250	250		0 0%
01-411-183	Overtime	7,296	15,796	15,000	17,000	15,000	15,000		0 0%
01-411-185	Employee Incentive Program	36,000	34,500	38,500	38,500	38,500	38,500		0 0%
01-411-190	Pension Allocation	19,222	23,275	27,754	27,754	26,785	26,785		-969 -3%
01-411-210	Office Supplies	988	1,161	1,250	1,250	1,500	1,250		0 0%
01-411-220	Operating Supplies	0	0	500	500	1,500	1,000		500 100%
01-411-231	Vehicle Fuel	12,673	14,250	20,750	17,868	15,000	15,000		-5,750 -28%
01-411-238	Clothing & Uniforms	4,221	4,949	9,000	9,000	10,000	9,500		500 6%
01-411-260	Small Tools/Minor Equipment	7,908	11,680	18,500	17,350	18,500	16,000		-2,500 -14%
01-411-300	Other Services & Charges	0	0	2,000	0	0	0		-2,000 -100%
01-411-310	Per Diem Firefighters	0	0	0	9,500	38,000	38,000		38,000
01-411-311	Audit Fire Plan System	0	0	0	0	0	0		0
01-411-313	Planning Assistance	0	0	0	0	0	0		0
01-411-317	Training	5,111	4,910	14,000	16,667	21,000	18,000		4,000 29%
01-411-321	Telephone	5,422	6,938	8,593	9,600	9,271	9,750		1,157 13%
01-411-325	Postage	100	100	100	100	100	100		0 0%
01-411-327	Radio Equipment Maintenance	929	7,961	5,000	2,500	5,000	3,500		-1,500 -30%
01-411-331	Travel Expense	0	0	0	0	3,500	0		0
01-411-342	Fire Street Map Reprint	0	0	5,000	0	0	0		-5,000 -100%
01-411-350	Insurance - Liability	662	625	1,250	689	1,500	800		-450 -36%
01-411-351	Insurance - Auto/Fire Trucks	21,000	25,297	32,000	27,200	32,000	29,000		-3,000 -9%
01-411-361	Electricity/Heat	4,492	4,106	8,516	8,700	10,250	9,000		484 6%
01-411-363	Hydrant Service	121,210	178,765	170,000	144,548	170,000	150,000		-20,000 -12%
01-411-366	Water Service	166	217	320	250	250	250		-70 -22%

GENERAL FUND EXPENDITURES

Account Number	Description	2013	2014	2015	2015	2016	2016	2016 BOS	TMO	-2,500	-13%
		Actual	Actual	Budget	Projection	Proposed					
01-411-374	Repair/Maintenance Services	6,365	8,101	20,000	16,116	20,000	17,500			-2,500	-13%
01-411-380	Rentals	0	0	500	500	500	500			0	0%
01-411-400	Accreditation	0	0	0	0	0	0			0	0%
01-411-414	Training Drills	0	0	5,000	0	5,000	2,500			-2,500	-50%
01-411-420	Dues, Subscriptions, & Memberships	1,033	1,888	2,250	1,867	2,500	2,250			0	0%
01-411-425	Seminars	0	0	1,000	0	0	0			-1,000	-100%
01-411-450	Contracted Services	32,498	11,725	28,000	28,000	40,000	49,000			21,000	75%
01-411-460	Fire Prevention Expense	2,424	1,832	2,550	2,550	2,550	2,550			0	0%
01-411-462	Miscellaneous	1,044	1,068	1,000	1,000	1,000	1,000			0	0%
01-411-540	Contribution to Volunteer Fire	290,000	290,000	290,000	290,000	290,000	290,000			0	0%
01-411-700	Capital Purchases	0	0	0	0	57,600	57,600			57,600	0%
01-411-800	Capital Assessment	0	0	0	0	60,087	0			0	0%
		782,150	889,413	1,351,193	1,154,119	1,497,673	1,337,195	0		-13,998	-1%
<u>Planning, Zoning and Code Enforcement</u>											
01-414-130	Salary - Assistant Manager	101,595	103,730	108,535	108,535	54,171	54,171			-54,364	-50%
01-414-135	Salary - Dir. of Plan., Zon., & Com. Dev.	0	0	0	0	90,000	90,000			90,000	
01-414-140	Salaries & Wages	102,383	104,603	111,424	111,424	111,424	111,424			0	0%
01-414-145	Salary - Building Code Officials	146,042	149,019	152,761	152,761	152,761	152,761			0	0%
01-414-150	Group Benefits	190,592	197,404	236,000	196,000	197,780	197,780			-38,220	-16%
01-414-180	Other Salaries & Wages	2,220	2,400	2,150	2,150	2,150	2,150			0	0%
01-414-182	Longevity	3,100	3,600	3,750	3,750	3,750	3,750			0	0%
01-414-183	Overtime	7,315	3,953	8,500	5,200	8,500	5,000			0	0%
01-414-190	Pension Allocation	97,534	114,437	127,566	127,566	106,851	106,851			-3,500	-41%
01-414-210	Office Supplies	1,976	2,322	2,500	2,500	1,750	1,750			-20,715	-16%
01-414-231	Vehicle Fuel	3,011	4,360	4,000	3,828	4,000	4,000			0	0%
01-414-238	Clothing & Uniforms	624	982	1,750	1,370	1,750	1,300			-450	-26%
01-414-242	Office Supplies	459	169	750	250	250	250			-500	-67%
01-414-250	Repair/Maintenance Supplies	0	0	0	0	0	0			0	
01-414-260	Small Tools/Minor Equipment	80	24	200	0	200	200			0	0%
01-414-310	ZHB Solicitor - Annual Retainer	0	0	2,000	0	2,000	0			-2,000	-100%
01-414-311	ZHB Solicitor	29,165	27,765	15,000	15,500	17,000	17,000			2,000	13%
01-414-313	Engineering Services	91,102	134,205	70,000	83,905	77,000	77,000			7,000	10%
01-414-314	Special Legal Services	7,097	5,979	5,000	2,721	5,000	5,000			0	0%
01-414-316	Planning Assistance Contract	82,727	65,342	85,000	69,041	85,000	72,500			-12,500	-15%
01-414-317	Training	3,380	4,252	7,000	5,711	7,000	5,800			-1,200	-17%
01-414-321	Telephone	5,291	6,152	5,571	5,250	5,626	5,500			-71	-1%

GENERAL FUND EXPENDITURES

Account Number	Description	2013 Actual	2014 Actual	2015 Budget	2015 Projection	2016 Proposed	2016 TMO	2016 BOS	
01-414-325	Postage	2,000	2,000	2,000	2,000	2,000	2,000	0	0%
01-414-341	Advertising	1,190	4,833	1,750	355	1,750	1,000	-750	-43%
01-414-342	Printing	4,200	5,530	3,500	0	3,500	2,500	-1,000	-29%
01-414-351	Insurance - Auto	2,600	2,392	2,850	2,850	2,850	2,850	0	0%
01-414-361	Electricity/Heat	4,492	4,106	8,516	8,850	8,850	8,850	334	4%
01-414-366	Water Service	166	217	256	180	200	200	-56	-22%
01-414-380	Rentals/Leases	12,378	14,541	15,000	9,077	15,000	9,250	-5,750	-38%
01-414-400	Court Costs/Investigations	0	0	0	0	0	0	0	
01-414-420	Dues, Subscriptions, & Memberships	1,442	183	1,400	1,233	1,400	1,400	0	0%
01-414-425	Seminars	0	0	0	0	0	0	0	
01-414-450	Contracted Services	0	260	3,400	2,217	3,400	11,250	7,850	231%
01-414-455	Historic Resource Service	0	0	0	0	0	0	0	
01-414-470	Repair/Maintenance Services	296	193	0	0	0	0	0	
01-414-530	DCED Permit Fee	3,192	3,052	2,700	2,700	2,700	2,700	0	0%
01-414-700	Capital Purchases	0	0	0	0	34,000	34,000	34,000	
01-414-800	Capital Assessment	0	0	0	0	35,767	0	0	
		907,648	968,007	990,829	926,924	1,045,380	990,187	0	-642
									0%

GENERAL FUND EXPENDITURES

Account Number	Description	2013 Actual	2014 Actual	2015 Budget	2015 Projection	2016 Proposed	2016 TMO	2016 BOS
<u>Public Works</u>								
01-430-122	Salary - Public Works Director	83,301	83,058	89,601	89,601	89,601	89,601	0 0%
01-430-140	Salary - Public Works Administration	34,085	50,725	51,999	51,999	51,999	51,999	0 0%
01-430-141	Salary - Full-Time Staff	783,997	803,986	894,675	894,675	875,855	875,855	-18,820 -2%
01-430-142	Salary - Permanent PT Staff	0	0	21,000	21,000	21,000	21,000	0 0%
01-430-143	Salary - Seasonal Employees	12,009	14,753	59,500	17,000	35,000	35,000	-24,500 -41%
01-430-151	PW Employee Benefits-Combined	544,851	602,092	700,000	680,000	621,641	621,641	-78,359 -11%
01-430-182	Longevity	5,550	6,150	7,250	7,250	7,500	7,500	250 3%
01-430-183	Overtime	72,995	109,408	100,000	105,000	100,000	100,000	0 0%
01-430-190	Pension Allocation	178,769	219,091	254,464	254,464	223,095	223,095	-31,369 -12%
01-430-210	Office Supplies	988	1,161	1,250	1,250	1,000	1,000	-250 -20%
01-430-231	Vehicle Fuel	42,627	45,879	52,500	34,667	45,000	36,000	-16,500 -31%
01-430-232	Vehicle Fuel Allocation	-5,296	17,439	0	0	0	0	0
01-430-238	Clothing & Uniforms	6,250	6,427	18,000	8,000	18,000	8,000	-10,000 -56%
01-430-245	Operating Supplies	64,009	133,107	58,900	75,273	58,900	75,000	16,100 27%
01-430-250	Repair/Maintenance Supplies	42,895	32,690	50,550	40,368	50,550	40,500	-10,050 -20%
01-430-260	Small Tools/Minor Equipment	2,449	1,733	3,550	1,504	3,550	2,000	-1,550 -44%
01-430-313	Engineering Services	4,890	740	15,000	0	15,000	5,000	-10,000 -67%
01-430-317	Training	365	155	6,000	1,600	2,800	2,500	-3,500 -58%
01-430-321	Telephone	13,169	13,875	14,037	18,000	18,000	18,000	3,963 28%
01-430-325	Postage	150	150	150	150	150	150	0 0%
01-430-350	Insurance - Liability	65,107	66,403	69,500	68,346	69,500	69,500	0 0%
01-430-351	Insurance - Auto	23,000	26,098	30,000	30,000	30,000	30,000	0 0%
01-430-361	Electricity/Heat	65,106	67,911	72,878	73,333	83,500	75,000	2,122 3%
01-430-366	Water Service	2,182	2,930	3,314	1,808	1,825	1,825	-1,489 -45%
01-430-370	Repair/Maintenance Services	71,124	72,403	81,350	88,210	81,350	90,000	8,650 11%
01-430-380	Equipment and Office Rentals	29,878	38,058	49,500	15,649	49,500	25,500	-24,000 -48%
01-430-420	Dues, Subscriptions, & Memberships	250	360	300	300	300	300	0 0%
01-430-450	Contracted Services	154,550	200,234	324,500	229,294	300,000	290,250	-34,250 -11%
01-430-700	Capital Purchases (Equipment)	0	0	0	0	121,400	29,300	29,300
01-430-725	Capital Improvements (Buildings)	0	0	0	0	107,000	22,000	22,000
01-430-750	Capital Improvements (Hwys/Bridges)	0	0	0	0	1,377,000	784,000	784,000
01-430-800	Capital Assessment (Equipment CIP)	0	0	0	0	201,122	0	0
01-430-825	Capital Assessment (Buildings)	0	0	0	0	26,500	0	0
01-430-850	Capital Assessment (Hwy/Bridges CIP)	0	0	0	0	1,069,217	0	0
		2,299,250	2,617,017	3,029,768	2,808,741	5,756,855	3,631,516	0 601,748 20%

GENERAL FUND EXPENDITURES

Account Number	Description	2013 Actual	2014 Actual	2015 Budget	2015 Projection	2016 Proposed	2016 TMO	2016 BOS
Parks and Recreation								
01-454-145	Salary -Park and Recreation Director	73,788	77,831	81,805	81,805	81,805	81,805	0 0%
01-454-146	Salary - Recreation Supervisor	0	0	52,000	17,000	52,000	52,000	0 0%
01-454-147	Salary - Recreation Staff	193,655	216,462	259,602	204,154	283,203	222,250	-37,352 -14%
01-454-149	Salary - Camps	26,058	27,808	54,000	45,449	54,000	50,000	-4,000 -7%
01-454-150	Group Benefits	57,193	63,634	102,415	78,800	112,190	112,190	9,775 10%
01-454-182	Longevity	250	250	250	250	250	250	0 0%
01-454-190	Pension Allocation	6,760	8,804	10,733	10,733	11,474	11,474	741 7%
01-454-210	Office Supplies	988	1,161	1,250	1,250	20,000	5,000	3,750 300%
01-454-220	Operating Supplies	15,525	8,204	18,750	11,103	18,750	14,000	-4,750 -25%
01-454-238	Uniforms	3,600	3,750	4,000	5,000	4,000	4,000	0 0%
01-454-290	Ticket Sales	92,190	107,789	30,000	91,106	60,000	95,000	65,000 217%
01-454-321	Telephone	2,967	3,912	3,493	3,500	3,500	3,500	7 0%
01-454-325	Postage	150	150	150	150	150	150	0 0%
01-454-340	Advertising	1,300	1,500	1,500	1,500	20,000	5,000	3,500 233%
01-454-351	Insurance - Auto	0	1,154	0	1,500	2,250	2,250	2,250
01-454-361	Electricity/Heating	45,001	44,137	44,047	44,047	47,500	46,000	1,953 4%
01-454-366	Water Service	12,208	14,288	16,275	16,275	16,500	16,500	225 1%
01-454-380	RENTALS/LEASES	24,444	20,077	30,000	12,764	30,000	29,000	-1,000 -3%
01-454-420	Dues, Subscriptions, & Memberships	250	250	250	250	2,500	1,000	750 300%
01-454-425	Training/Seminars	1,264	4,810	7,500	5,369	7,500	5,500	-2,000 -27%
01-454-430	Participant Recreation (Fee Based)	121,391	108,599	80,000	112,928	80,000	95,000	15,000 19%
01-454-440	Participant Recreation (Non-Fee Based)	68,900	66,626	75,000	42,525	80,000	70,000	-5,000 -7%
01-454-450	Contracted Services	93,003	95,607	72,500	68,750	72,750	81,000	8,500 12%
01-454-462	Miscellaneous/Refunds	7,269	1,764	2,500	2,037	2,500	2,500	0 0%
01-454-500	Contributions, Grants, Subsidies	7,775	4,039	0	0	0	0	0 0%
01-454-700	Capital Purchases	0	0	0	0	497,000	7,900	7,900
01-454-800	Capital Assessment	0	0	0	0	491,083	0	0 0%
		855,929	882,606	948,020	858,245	2,050,905	1,013,269	0 65,249 7%

GENERAL FUND EXPENDITURES

Account Number	Description	2013	2014	2015	2015	2016	2016	2016
		Actual	Actual	Budget	Projection	Proposed	TMO	BOS
<u>Miscellaneous Expenses & Transfers</u>								
01-480-000	Miscellaneous Expenditures	9,636	10,121	13,977	12,500	10,000	10,000	-3,977 -28%
01-480-200	Miscellaneous Donations	100	50	750	200	500	500	-250 -33%
01-485-000	Unemployment Compensation	224	110	15,000	13,382	30,000	30,000	15,000 100%
01-491-100	Refunds of Prior Year Revenues	0	0	1,000	0	500	500	-500 -50%
01-491-200	Refunds of Current Year Revenues	17,663	8,868	8,500	8,500	8,500	8,500	0 0%
01-492-500	Wage Adjustment Contingency-Equity, Reclassification, COLA, Merit	0	0	0	0	84,000	84,000	84,000
01-492-880	Transfer to Post Retirement Health Fund	17,663	8,868	243,622	243,662	0	0	-243,622 -100%
01-492-890	Transfer to Firemen's Relief Fund	239,341	228,146	239,341	239,341	224,000	224,000	-15,341 -6%
01-492-900	Transfer to Police Pension Fund	0	0	0	0	0	0	0
01-492-920	Transfer to Non-Uniform Pension Fund	0	0	0	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	500,000	500,000	0	0	-500,000 -100%
01-492-960	Transfer to Fire Apparatus Fund	0	0	0	0	0	0	0
		284,627	316,164	1,022,190	1,017,585	357,500	357,500	0 -664,690 -65%
	grand total	10,951,401	11,968,928	14,455,901	13,864,553	18,382,848	14,651,642	0 195,741 1%

Account Id	Account Description	2016 Budget
Expenditures:		
01-400-000	GENERAL GOVERNMENT	0
01-400-113	Salary - Supervisors	12,375
01-400-150	Group Benefits	80,621
01-400-151	Employer's Reimbursement Benefit	0
01-400-321	Telephone	1,700
01-400-420	Dues, Subscriptions, & Memberships	3,700
01-400-425	Seminars	1,000
01-400-450	Contracted Services	50,000
01-400-500	Discretionary Donations	35,000
01-400-700	Capital Purchases	0
01-400-800	Capital Assessment	0
01-401-000	ADMINISTRATION	0
01-401-121	Salary - Manager	145,000
01-401-122	Salary - Asst. to Mgr. (Communications)	50,000
01-401-130	Salary - Finance Director	92,752
01-401-140	Salaries - Administration	160,087
01-401-150	Group Benefits	200,000
01-401-182	Longevity	1,500
01-401-183	Overtime	750
01-401-190	Pension Allocation	126,003
01-401-210	Office Supplies	16,000
01-401-220	Operating Supplies	1,500
01-401-231	Vehicle Fuel	200
01-401-245	Credit/Debit Admin Fees	9,000
01-401-250	Repair/Maintenance Supplies	50
01-401-260	Small Tools/Minor Equipment	50
01-401-311	Accounting & Auditing Services	32,000
01-401-312	Management Consulting Services	0
01-401-317	Training	2,250
01-401-321	Telephone	7,250
01-401-325	Postage	6,000
01-401-331	Travel Expense	0
01-401-340	Advertising, Printing & Binding	12,750
01-401-350	Insurance & Bonding	33,000

Account Id	Account Description	2016 Budget
01-401-351	Insurance - Auto	1,175
01-401-361	Electricity/Heat	37,500
01-401-366	Water Service	800
01-401-370	Repair/Maintenance Services	50
01-401-380	Rentals/Leases	7,500
01-401-420	Dues, Subscriptions, & Memberships	4,500
01-401-425	Continuing Education/Prof. Development	2,500
01-401-450	Contracted Services	70,500
01-401-700	CAPITAL PURCHASES	9,600
01-401-800	Capital Assessment	0
01-403-000	TAX COLLECTION	0
01-403-114	Salary - Elected Tax Collector	10,000
01-403-150	Employer's Contributions To Employee	800
01-403-180	Commissions - Local Services Tax	15,000
01-403-181	Commissions - Earned Income Tax	111,250
01-403-184	MCTCC Fee	0
01-403-210	Office Supplies	4,500
01-403-230	Heating Fuel	0
01-403-321	Telephone	325
01-403-325	Postage	4,500
01-403-353	Bond(s)	0
01-403-361	Electricity/Heat	575
01-403-366	Water Service	25
01-403-425	Seminars	0
01-404-000	LEGAL	0
01-404-310	Township Solicitor - Professional	115,000
01-404-311	Township Solicitor - Litigation	5,000
01-404-312	Township Labor Counsel	50,000
01-404-314	Special Legal Services	600
01-404-316	Debt Collection Services	0
01-409-000	MUNICIPAL BUILDINGS & PLANT	0
01-409-122	Salary - Public Works Director	0
01-409-150	Employer's Contributions To Employee	0
01-409-230	Heating/Generator Fuel	0
01-409-231	Vehicle Fuel/Building	0
01-409-313	Engineering & Architectural Services	0
01-409-321	Telephone	0

Account Id	Account Description	2016 Budget
01-409-350	Insurance - General Liability	0
01-409-351	Insurance - Auto	0
01-409-361	Electricity/Heating	0
01-409-366	Water Service	0
01-409-384	Rental of Machinery/Equipment	0
01-409-700	Capital Purchases	0
01-409-800	Capital Assessment	0
01-410-000	POLICE	0
01-410-122	Salary - Chief	126,887
01-410-123	Salary - Lieutenant	113,002
01-410-140	Salaries & Wages	2,600,000
01-410-142	Crossing Guards	24,508
01-410-150	Group Benefits	1,430,661
01-410-181	Education Incentive	17,750
01-410-182	Longevity	61,194
01-410-183	Overtime	85,000
01-410-185	Reimbursed Overtime	50,000
01-410-187	Holiday Pay	109,500
01-410-188	Other Salaries & Wages	10,000
01-410-189	Court Time	30,000
01-410-190	Pension Allocation	550,812
01-410-210	Office Supplies	4,000
01-410-220	Operating Supplies	14,500
01-410-231	Vehicle Fuel	67,500
01-410-238	Clothing & Uniforms	22,500
01-410-250	Repair/Maintenance Supplies	4,000
01-410-260	Small Tools/Minor Equipment	2,000
01-410-317	Training	18,000
01-410-321	Telephone	27,500
01-410-325	Postage	150
01-410-326	Radio Equipment Lease	750
01-410-327	Radio Equipment Maintenance	400
01-410-342	Advertising, Printing & Binding	2,000
01-410-350	Insurance - Liability	70,000
01-410-351	Insurance - Auto	22,500
01-410-361	Electricity/Heat	32,000
01-410-366	Water Service	325

Account Id	Account Description	2016 Budget
01-410-374	Repair/Maintenance Services	26,000
01-410-380	Rentals/Leases	4,500
01-410-420	Dues, Subscriptions, & Memberships	2,500
01-410-425	Seminars	0
01-410-450	Contracted Services	95,000
01-410-460	Miscellaneous	3,000
01-410-500	Contributions, Grants & Subsidies	3,000
01-410-700	Capital Purchases	169,070
01-410-800	Capital Assessment	0
01-411-000	FIRE PROTECTION	0
01-411-140	Salary-Fire Marshal	78,232
01-411-145	Salary-Fire Staff	215,000
01-411-146	Volunteer Recruitment and Retention	2,500
01-411-147	Administrative Assistant	0
01-411-150	Volunteer Incentive Program	45,000
01-411-151	Group Benefits	195,250
01-411-182	Longevity	250
01-411-183	Overtime	15,000
01-411-185	Employee Incentive Program	38,500
01-411-190	Pension Allocation	26,785
01-411-210	Office Supplies	1,250
01-411-220	Operating Supplies	1,000
01-411-231	Vehicle Fuel	15,000
01-411-238	Clothing & Uniforms	9,500
01-411-260	Small Tools/Minor Equipment	16,000
01-411-300	Other Services & Charges	0
01-411-310	Per Diem Firefighters	38,000
01-411-311	Audit Fire Plan System	0
01-411-313	Planning Assistance	0
01-411-317	Training	18,000
01-411-321	Telephone	9,750
01-411-325	Postage	100
01-411-327	Radio Equipment Maintenance	3,500
01-411-331	Travel Expense	0
01-411-342	Fire Street Map Reprint	0
01-411-350	Insurance - Liability	800
01-411-351	Insurance - Auto/Fire Trucks	29,000

Account Id	Account Description	2016 Budget
01-411-361	Electricity/Heat	9,000
01-411-363	Hydrant Service	150,000
01-411-366	Water Service	250
01-411-374	Repair/Maintenance Services	17,500
01-411-380	Rentals	500
01-411-400	Accreditation	0
01-411-414	Training Drills	2,500
01-411-420	Dues, Subscriptions, & Memberships	2,250
01-411-425	Seminars	0
01-411-450	Contracted Services	49,000
01-411-460	Fire Prevention Expense	2,550
01-411-462	Miscellaneous	1,000
01-411-540	Contribution to Volunteer Fire	290,000
01-411-700	Capital Purchases	57,600
01-411-800	Capital Assessment	0
01-414-000	PLANNING & ZONING/CODES	0
01-414-130	Salary - Zoning Administrator	54,171
01-414-135	Salary-Dir. of Plan., Zon., & Com. Dev.	91,826
01-414-140	Salaries & Wages	114,209
01-414-145	Salary - Building Code Officials	156,581
01-414-150	Group Benefits	197,780
01-414-180	Other Salaries & Wages	2,150
01-414-182	Longevity	3,750
01-414-183	Overtime	5,000
01-414-190	Pension Allocation	106,851
01-414-210	Office Supplies	1,750
01-414-231	Vehicle Fuel	4,000
01-414-238	Clothing & Uniforms	1,300
01-414-242	Operating Supplies	250
01-414-250	Repair/Maintenance Supplies	0
01-414-260	Small Tools/Minor Equipment	200
01-414-310	ZHB Solicitor - Annual Retainer	0
01-414-311	ZHB Solicitor - Litigation	17,000
01-414-313	Engineering Services	77,000
01-414-314	Court Reporter	5,000
01-414-316	Planning Assistance Contract	72,500
01-414-317	Training	5,800

Account Id	Account Description	2016 Budget
01-414-321	Telephone	5,500
01-414-325	Postage	2,000
01-414-341	Advertising	1,000
01-414-342	Printing	2,500
01-414-351	Insurance - Auto	2,850
01-414-361	Electricity/Heat	8,850
01-414-366	Water Service	200
01-414-380	Rentals/Leases	9,250
01-414-400	Court Costs/Investigations	0
01-414-420	Dues, Subscriptions, & Memberships	1,400
01-414-425	Seminars	0
01-414-450	Contracted Services	11,250
01-414-455	Historic Resource Service	0
01-414-470	Repair/Maintenance Services	0
01-414-530	DCED Permit Fee	2,700
01-414-700	Capital Purchases	34,000
01-414-800	Capital Assessment	0
01-421-000	DONATIONS	0
01-421-500	Contributions, Grants & Subsidies	0
01-430-000	HIGHWAY MAINTENANCE - GENERAL SERVICES	0
01-430-122	Salary - Public Works Director	91,841
01-430-140	Salary - Public Works Administration	53,299
01-430-141	Salary - Combined	897,752
01-430-142	Salary-Permanent PT Staff	21,000
01-430-143	Salary-Seasonal Employees	35,000
01-430-150	Group Benefits	0
01-430-151	PW Employee Benefits-Combined	621,641
01-430-182	Longevity	7,500
01-430-183	Overtime	100,000
01-430-190	Pension Allocation	223,095
01-430-210	Office Supplies	1,000
01-430-231	Vehicle Fuel	36,000
01-430-238	Clothing & Uniforms	8,000
01-430-245	Operating Supplies	75,000
01-430-250	Repair/Maintenance Supplies	40,500
01-430-260	Small Tools/Minor Equipment	2,000
01-430-313	Engineering Services	5,000

Account Id	Account Description	2016 Budget
01-430-317	Training	2,500
01-430-321	Telephone	18,000
01-430-325	Postage	150
01-430-327	Radio Equipment Maintenance	0
01-430-328	Radio Equipment Install	0
01-430-350	Insurance - Liability	69,500
01-430-351	Insurance - Auto	30,000
01-430-361	Electricity/Heat	75,000
01-430-366	Water Service	1,825
01-430-370	Repair/Maintenance Services	90,000
01-430-380	Equipment and Office Rentals	25,500
01-430-420	Dues, Subscriptions, & Memberships	300
01-430-450	Contracted Services	290,250
01-430-700	Capital Purchases (Equipment)	29,300
01-430-725	Capital Improvements (Buildings)	22,000
01-430-750	Capital Improvements (Hwys/Bridges)	784,000
01-430-800	Capital Assessment	0
01-454-000	CULTURE & RECREATION - PARKS	0
01-454-145	Salary - Recreation Director	87,350
01-454-146	Salary - Recreation Manager	53,300
01-454-147	Salary - Recreation Staff	222,250
01-454-148	Salary - Other Recreation Staff	0
01-454-149	Salary - Camps	50,000
01-454-150	Group Benefits	112,190
01-454-182	Longevity	250
01-454-190	Pension Allocation	11,474
01-454-210	Office Supplies	5,000
01-454-220	OPERATING SUPPLIES	14,000
01-454-231	Vehicle Fuel	0
01-454-238	Uniforms	4,000
01-454-290	Ticket Sales	95,000
01-454-313	Engineering & Architectural Services	0
01-454-316	Planning Assistance	0
01-454-321	Telephone	3,500
01-454-325	Postage	150
01-454-340	Advertising, Printing & Binding	5,000
01-454-351	Insurance - Auto	2,250

Account Id	Account Description	2016 Budget
01-454-361	Electricity/Heating	46,000
01-454-366	Water Service	16,500
01-454-380	RENTALS/LEASES	29,000
01-454-420	Dues, Subscriptions, & Memberships	1,000
01-454-425	Training/Seminars	5,500
01-454-430	Participant Recreation (Fee Based)	95,000
01-454-440	Participant Recreation (Non-Fee Based)	70,000
01-454-450	Contracted Services	81,000
01-454-462	Miscellaneous/Refunds	2,500
01-454-500	Contributions, Grants, Subsidies	0
01-454-700	Capital Purchases	7,900
01-454-800	Capital Assessment	0
01-480-000	Miscellaneous Expenditures	10,000
01-480-200	Miscellaneous Donations	500
01-485-000	Unemployment Compensation	30,000
01-491-000	REFUNDS	0
01-491-100	Refunds of Prior Year Revenues	500
01-491-200	Refunds of Current Year Revenues	8,500
01-492-000	TRANSFERS	0
01-492-500	Wage Adjust Contingency-Equity, COLA	29,143
01-492-880	Transfer to Post Retirement Health Fund	0
01-492-890	Transfer to Firemen's Relief Fund	224,000
01-492-900	Transfer to Police Pension Fund	0
01-492-920	Transfer to Non-Uniform Pension Fund	0
01-492-930	Transfer to Recreation Fund	0
01-492-950	Transfer to Capital Expenditure Fund	0
01-492-960	Transfer to Fire Apparatus Fund	0
01-492-970	Transfer to Capital Equipment Fund	0
Expenditure Total		14,651,642

APPENDIX C
2016 Sewer Operations Budget Detail

SEWER FUND REVENUES

Account Number	Description	2013	2014	2015	2015	2016	2016	2016
		Actual	Actual	Budget	Projection	Proposed	TMO	BOS
<u>Interest Earnings</u>								
08-341-000	Interest Earnings	871	968	750	4,000	2,500	2,750	0
<u>Fees, Services and Permits</u>								
08-364-110	Sewer Tapping Fees	16,660	10,128	7,500	142,128	10,000	15,000	
08-364-120	Sewer Use Charges	2,016,239	2,106,514	2,009,050	2,100,000	2,100,000	2,100,000	
08-364-125	Unused EDU Charges	294,060	534,448	300,000	300,000	375,000	375,000	
08-364-130	Sewer Assessments	0	19,350	0	15,200	12,500	15,000	
08-364-140	Sewer Certification Fees	5,395	5,761	5,000	6,500	5,000	5,250	
		2,332,354	2,676,201	2,321,550	2,563,828	2,502,500	2,510,250	
<u>Miscellaneous Revenues</u>								
08-380-000	Miscellaneous Revenues	0	2,800	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	0	1,365	0	320	0	0	
		0	4,165	0	320	0	0	
		2,333,225	2,681,334	2,322,300	2,568,148	2,505,000	2,513,000	0

SEWER FUND EXPENDITURES

Account Number	Description	2013 Actual	2014 Actual	2015 Budget	2015 Projection	2016 Proposed	2016 TMO	2016 BOS
<u>General Expenses</u>								
08-429-210	Office Supplies	4,609	0	5,000	3,682	4,000	4,000	
08-429-250	Repair and Maintenance Supplies	7,153	13,840	20,000	20,000	20,000	17,500	
08-429-260	Small Tools and Minor Equipment	1,034	2,372	5,000	1,000	2,500	2,500	
08-429-311	Auditing Fees	10,825	3,750	11,000	4,750	9,000	9,000	
08-429-314	Legal Services	13,619	29,720	30,000	30,000	29,000	29,000	
08-429-317	Training	4,370	1,550	2,000	1,000	1,750	1,500	
08-429-321	Telephone	671	699	700	700	700	700	
08-429-325	Postage	10,629	11,152	12,000	12,000	11,250	11,250	
08-429-340	Advertising	0	0	0	0	0	0	
08-429-350	Insurance	3,473	113	6,100	3,616	4,000	4,000	
08-429-361	Electricity/Heating	20,271	20,770	25,000	22,000	23,000	22,500	
08-429-366	Water Service	180	156	250	250	250	250	
08-429-370	Repair/Maintenance Services	29,602	55,852	20,500	15,000	30,000	30,000	
08-429-375	Bank Service Charges/Fees	6,768	8,360	7,000	6,500	7,000	7,000	
08-429-450	Contracted Services	17,235	9,703	16,650	10,000	10,000	10,000	
08-429-460	Miscellaneous	914	1,458	1,000	1,750	1,750	1,750	
08-429-530	Payments - LPVRSA	1,912,144	1,937,871	1,950,000	1,968,000	1,980,000	1,980,000	
08-429-531	Payments - Royersford Borough	5,197	5,199	5,250	5,357	5,250	5,250	
08-429-532	Payments - Collegeville/Trappe	6,183	5,685	5,600	6,285	5,750	5,750	
		2,054,877	2,108,250	2,123,050	2,111,890	2,145,200	2,141,950	0
<u>Interfund Transfers</u>								
08-492-010	Transfer To General Fund	45,198	49,041	52,500	49,041	49,000	49,000	
08-492-011	Transfer - Public Works Salaries	70,750	70,750	70,750	70,750	70,750	70,750	
08-492-012	Transfer - Employee Benefits	43,261	59,168	76,000	44,000	44,000	44,000	
08-492-081	Transfer - Sewer System/Capital	0	0	0	0	161,800	207,300	
		159,209	178,959	199,250	163,791	325,550	371,050	
		2,214,086	2,287,209	2,322,300	2,275,681	2,470,750	2,513,000	0

APPENDIX D
2016 Capital Improvement Program

UPPER PROVIDENCE TOWNSHIP 2016 CAPITAL IMPROVEMENT PLAN

UPPER PROVIDENCE TOWNSHIP 2016 CAPITAL IMPROVEMENT PLAN