



TOWNSHIP OF UPPER PROVIDENCE

2018 OPERATING AND CAPITAL BUDGET

Adopted December 4, 2017

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TOWNSHIP MANAGER'S BUDGET TRANSMITTAL LETTER



December 4, 2017

Year In Review

The 2018 Budget builds upon the difficult yet important policy decisions enacted by the Board of Supervisors last year to bring long-term fiscal stability to Township's operations. It has enabled the Township to prepare a balanced budget that funds adequately the critical core services of police, fire and emergency medical services.

The 2018 spending plan is a maintenance budget. No new full-time positions are proposed. The continuing hiring freeze on full-time positions, coupled with other organizational changes and privatization initiatives, has resulted in an 8% reduction in the Township's full-time workforce between 2017 and 2018. Add to this the financial restraint exhibited by the entire Township team, we expect total 2017 expenditures to be ~ \$400,000 below authorized 2017 budget levels.

With the continuation of good fiscal stewardship, we are on solid financial footing for at least the next several years, barring any unforeseen economic emergencies.

High Level Budget Overview

The 2018 Budget consists of three (3) major components.

- The General Fund serves as the Township's major operating budget. It funds all major departmental operations with the exception of sewers. It also serves as the primary funding source to the Capital Budget for funding minor capital equipment, major infrastructure projects and the debt payments. The proposed General Fund is balanced at \$17 million in projected revenues and expenditures.
- The Sewer Enterprise Fund serves as a billing agent for the Lower Perkiomen Valley Regional Sewer Authority for the collection of all used and unused EDUs. It also reimburses the General Fund for administrative oversight and provides annual revenue for the maintenance of the local sewer collection system. The proposed Sewer Enterprise Fund is balanced at \$2.6 million in projected revenues and expenditures.

- The Capital Budget comprises eight major capital funding sources, which together fund all major non-recurring projects such as technology procurement, facility upgrades, road and sewer projects, land acquisition and fleet replacement, to name a few. All capital funds are balanced at ~ \$11.7 million in aggregated revenues and expenditures.

GENERAL FUND

Table I below shows the 2018 projected General Fund revenues. For 2018 we are conservatively projecting revenues at \$17 million:

TABLE I
General Fund Revenues

Category	2017 Amended	2017 Projected	2018 Proposed	2018 BOS
Public Safety Levy	2,400,000	2,465,700	2,436,000	2,448,000
Real Estate Transfer Tax	900,000	1,100,000	900,000	935,000
Earned Income Tax	8,300,000	8,500,000	8,500,000	8,600,000
Local Services Tax	825,000	805,000	800,000	825,000
PILOT Payment	43,500	43,500	43,500	43,500
Licenses and Permits	446,500	548,200	522,000	533,000
Fines and Forfeitures	68,750	79,750	69,000	71,500
Interest Earnings	20,000	67,000	50,000	50,000
Rents and Royalties	103,100	84,654	84,600	84,600
Grants and Shared Revenue	683,900	658,496	651,932	655,707
Fees and Permits	865,517	1,584,635	830,850	829,800
Recreation Program Fees	410,500	493,205	345,500	482,600
Miscellaneous Revenues	53,500	66,323	48,500	50,000
Transfers In	408,297	408,297	237,500	198,000
Expenditure Refunds	14,250	138,397	14,250	14,250
Budgetary Reserves	380,584	0	0	1,171,543
Delinquent Collections	0	11,500	7,000	7,500
	15,923,398	17,054,657	15,540,632	17,000,000

Revenue Highlights

The following are noteworthy General Fund revenue highlights:

- In 2017 we are projecting revenue spikes in both Real Estate Transfer Tax and building permits. These are directly attributable to major projects such as the Troutman Tract, the Shoppes at Upper Providence and GSK renovations in addition to some other minor developments. These are non-recurring anomalies which we don't expect to be repeated next year. We are

recommending the transfer of these excess revenues to the Capital and Debt Service Fund, which accounts for the use of budgetary reserves in 2018.

- The Earned Income Tax is projected to exceed our 2017 revenue estimates and we expect these trends to continue in 2018 as GSK continues to consolidate its research operations in the Township.
- We expect no major fluctuation in the public safety levy. Real Estate Taxes are historically very stable and are not as susceptible to economic shocks as the Earned Income Tax. We expect a 98% collection rate in 2018.

Table II below summarizes 2018 General Fund expenses for each major cost center except sewers. Proposed expenditures, after incorporating the Board of Supervisor's adjustments is \$17 million.

TABLE II
General Fund Expenditures

Category	2017 Amended	9/30/2017 Actual	2017 Projected	2018 TMO	2018 BOS
Board of Supervisors	193,693	111,793	141,444	498,375	498,375
Administration and Finance	1,073,936	784,288	1,026,037	1,337,615	1,391,953
Tax Collector	142,550	92,737	142,684	163,250	168,650
Legal Services	254,100	95,974	265,600	182,100	212,100
Police Protection	6,043,446	4,744,522	6,030,766	6,456,033	6,495,784
Emergency Services	1,586,367	765,407	1,551,979	1,575,199	1,616,352
Planning and Zoning	969,943	627,185	925,357	959,260	962,897
Parks and Public Works	3,147,421	2,164,641	2,964,407	3,175,680	3,256,475
Recreation and Special Events	980,752	717,458	936,919	1,132,688	1,136,651
Transfers Out	1,525,364	1,282,780	1,528,631	1,519,800	1,260,763
	15,917,572	11,386,785	15,513,824	17,000,000	17,000,000

Expenditure Highlights

Original Staff expenditure requests, including non-recurring capital requests, totaled over \$23 million. The Finance Director and I reviewed each line item request in accordance to the Board's adopted strategic plan. We reduced the overall expenditure requests by over \$5 million to a balanced \$17,000,000 spending plan. This represents around a 9.5% increase over 2017.

The adjusted increase is around 3% when adjusted for departmental debt service assessments associated with the newly remodeled municipal service center. Each assessment was calculated based on the project square footage space that will be occupied by each department.

As stated earlier, good fiscal discipline including a hiring freeze, favorable project bids, and employee attrition coalesced to help restrain 2017 spending. We project all department centers to come in under budget by around \$500,000. This sets a good employee baseline as we prepare to occupy the new and improved administration building in 2018. The building's new layout and design will maximize square footage space by centralizing all major departmental offices and eliminating the need for new administrative support positions.

We plan to continue maintaining a ceiling on the hiring of new full-time employees in 2018 to allow the Township Manager's Office more time to study department head staffing requests with respect to returns on investment. This will be one of the major projects of the new Human Resources Specialist.

BOARD OF SUPERVISORS

Noteworthy Highlights

Last year the UPT electorate approved a referendum increasing the size of the Board of Supervisors from three (3) to five (5) members, effective January 1, 2018. The additional stipend and group benefit costs, plus the procurement of additional technology, is expected to increase this budget significantly.

The Supervisors' budget includes continued funding for four (4) quarterly, printed newsletters, pending further discussions with the Board on gravitating to an online platform. Combined printing and postage costs are around \$40,000 for all four editions. Per our discussion at the October 30 workshop, we will continue these printed edition but offer residents the ability to opt out in received the printed edition in favor of the online version.

The Board's 2018 expenditure allocation includes a \$224,213 debt service assessment to reflect the associated square footage costs for the new meeting hall and enlarged dais to accommodate safely and comfortably the new 5-member Board. A minor capital assessment of \$10,000 for new technology has also been assessed in the Board's cost center.

ADMINISTRATION AND FINANCE

Noteworthy Highlights

The Administration and Finance cost center will remain fairly level in 2018. There was one (1) retirement from this department that will not be replaced in 2018. We had contemplated including a full-time HR Specialist position, but we believe a part-time professional will suffice. This ideal candidate would be a semi-retired, seasoned HR professional, preferably from the corporate world, who desires part-time employment and has an expertise in organization efficiency studies. The budget assumes a 3-day per week position.

The Assistant Township Manager's salary and benefits will now be reflected here given the privatization and restructuring of the Planning and Zoning department. This represents a cost shift not a net increase in this cost center.

The department's 2018 expenditure allocation includes a \$206,886 debt service assessment to reflect Administration and Finance's portion of square footage costs for the municipal center renovations.

TAX COLLECTOR

Noteworthy Highlights

The 2018 budget reflects the full costs of the Tax Collector's stipend as part of the office's new responsibility to collect the public safety levy. The Board had enacted these commission rates at the start of 2017 which will legally go into effect next year. Per feedback received during the preliminary budget process, we have removed the proposed rental assessment for the Tax Collector's Office to reinforce the one-stop shopping model for the new municipal center when it opens next year.

LEGAL SERVICES

Noteworthy Highlights

Legal services is always a challenging section to budget since past trends do not always dictate future legal activity. A major lawsuit, a developer dispute, a prolonged arbitration hearing, and a union grievance are examples of events that can easily bust a legal budget. Such events have impacted this cost center significantly in 2017. We expect year-end costs to far exceed what was budgeted, especially in the area of labor counsel. We expect this level of legal activity to continue into 2018 and have budgeted accordingly.

POLICE PROTECTION

Noteworthy Highlights

The police budget represents the lion's share of the Township budget. Fixed contractual costs imposed by last year's Act 111 Arbitration Award are reflected proportionally across various line items. The binding award mandates a 3.50% wage hike for all uniformed members, including the non-union command staff.

The Board authorized Chief Toomey to advertise and begin testing for a new class of recruits, which is currently underway to fill anticipated vacancies to maintain a 29-officer force. Unfortunately, the department has been plagued by a coalescence of unfortunate events that will likely require the hiring several new replacement officers in 2018.

EMERGENCY SERVICES

Noteworthy Highlights

The newly restructured Emergency Services Department reflects some noteworthy organizational changes. With the recent changes to Chapter 85, the new Chief of Emergency Services will be facing some major challenges as he prepares to implement a series of policy initiatives to improve the efficiencies of the combination department and the expanded role of emergency medical services.

To help Chief Overholt tackle these responsibilities, I am planning to reassign the Assistant Township Manager to help me provide more direct administrative oversight of the Emergency Services division based on his prior experience as an EMT and volunteer firefighter. One of Bryan's new responsibilities will be to help facilitate better cooperation among the fire and public works crews to ensure the preservation of the volunteer component and arrest any drift toward a greater dependency on paid crews. Major initiatives will include exploring a variety of techniques to boost the volunteer forces, especially during the daytime.

The department's 2018 expenditure appropriation includes \$207,600 for minor equipment including a vehicle replacement, training gear and accessories for the new ambulance. Also included is a \$23,986 debt service assessment to reflect the Emergency Service's portion of square footage costs for the municipal center renovations.

PLANNING AND ZONING

Noteworthy Highlights

Given the proposed reassignment of Bryan's responsibilities, we are proposing the privatization of the Director of Planning and Zoning position, the responsibilities of which are currently handled by the Assistant Township Manager. In preparing this department budget, we had discussed the cost-effective benefits of onboarding our current Planning Consultant — Geoffrey Grace — as either a full-time department head or a fixed-cost independent contractor. There are benefits to both approaches, but we are recommending doing 1-year contract with Geoff as an independent contractor.

He will maintain regular office hours and will serve in the functional capacity as a Planning Director but not as a full-time employee. The budget assumes a \$125,000 fixed cost, which parallels closely to his company's total billings over the last two years. We expect that around 50% of this amount will be covered through a combination of developer escrow fees and special projects initiatives such as the Comprehensive Plan and Official Map Updates.

The department's 2018 expenditure appropriation includes a \$136,444 debt service assessment to reflect Planning and Zoning's portion of the square footage costs for the municipal center renovations.

PARKS AND PUBLIC WORKS

Noteworthy Highlights

The Public Works budget completes the de facto consolidation of Parks and Public Works into a singular organizational cost center. Through a combination of furloughs and attrition, Public Works staffing levels have declined by two (2) positions. We plan to maintain these current staffing levels for 2018, pending further Staff analysis in 2018 as to what additional departmental services could be privatized.

The budget maintains increased appropriations for part-time and seasonal workers to help the department manage its peak seasons. The Township Manager's Office will be taking a more direct role in managing the Township's new facilities and coordinating more closely with the Public Works' facilities wing in developing a proactive, system-wide facility maintenance program.

The department's 2018 expenditure appropriation includes \$525,500 in minor capital assessments to cover the replacement of major capital equipment for use in the Township's roadways, rights-of-way, parks, open space and facilities. All the equipment slated for replacement has far exceeded their depreciated lives. We commend the Public Works employees for keeping its equipment in such good shape throughout these years.

A major goal that we will be exploring in 2018 is the development of a depreciation-based funding and replacement schedule for the Township's fleet of vehicles and equipment, not only for public works but also for police, fire and emergency services. Fully depreciated equipment that incurs higher than average maintenance costs compared to its overall asset valuation should be replaced on a more regular basis.

RECREATION AND SPECIAL EVENTS

Noteworthy Highlights

We have restructured the old Parks and Recreation Department into a new Department of Recreation and Special Events. This restructured position will focus more directly on Recreation Center operations and the creation and implementation of quality recreational programming to help expand the Center's current base of membership. Park facilities and field maintenance tasks will be handled by Parks and Public Works Director in direct coordination with the Township Manager's Office.

At the October 30 workshop, the Board expressed a unanimous desire to move forward with the replacement of the skate park, which is located directly behind the new police building. Public Works estimates the full replacement cost at ~ \$350,000. We are proposing paying for this project from the Open Space Fund, to which the Recreation department will reimburse the fund over the next three years at an annual assessment of \$120,000 at 0% interest.

Also included is a \$28,743 debt service assessment to reflect Recreation's portion of the square footage costs for the municipal center renovations.

SEWER OPERATING FUND

Tables III and IV below and on the next page show the expenses and revenues balanced at \$2,609,000. This budget remains fairly static each year, and there are no noteworthy items. We are recommending no rate increases in 2018.

TABLE III
Sewer Fund Revenues

Revenue Category	2017 Budget	2017 Projection	2018 Proposed	2018 TMO
Interest Earnings	6,000	20,000	10,000	10,000
Sewer Tapping Fees	25,000	6,200	0	4,000
Sewer Use Charges	2,125,000	2,130,000	2,150,000	2,125,000
Unused EDU Charges	450,000	500,000	450,000	450,000
Sewer Assessments	7,500	22,650	8,000	15,000
Sewer Certification Fees	0	6,200	0	5,000
	2,613,500	2,685,050	2,618,000	2,609,000

TABLE IV
Sewer Fund Expenses

Expense Category	2017 Budget	2017 Projection	2018 Proposed	2018 TMO
General Expenses	149,475	158,637	150,225	147,200
Payments - LPVRSA	2,000,000	2,017,500	2,100,000	2,022,000
Payments - Royersford Borough	5,500	5,412	5,500	5,600
Payments - Collegeville/Trappe	7,000	6,472	7,000	6,400
Transfer - General Fund	71,678	71,678	49,000	49,000
Transfer - Public Works Salaries	176,451	176,451	79,000	79,000
Transfer - Employee Benefits	120,668	120,668	70,000	70,000
Transfer - Sewer System/Capital	82,728	82,728	229,800	229,800
	2,613,500	2,639,546	2,690,525	2,609,000

2018 CAPITAL BUDGET

The 2018 Capital Budget is attached to this report. It comprises eight (8) major funding sources, from which ~ \$11.8 million will be appropriated as shown in Table V below:

TABLE V
2018 Capital Program Funding Breakdown

Funding Source	Amount
Minor Capital Assessments	935,800
Capital and Debt Service Fund	1,289,258
Sewer Capital Fund	1,519,300
State Liquid Fuels	700,000
Open Space Fund	550,000
Fire Apparatus Fund	5,000
2017 General Obligation Note	6,825,350
Grants and Donations	50,000
	11,874,708

ALL FUNDS SUMMARY

Table VI below is a fairly accurate snapshot of our cash reserves aggregated throughout all the Township's Operating and Capital Funds.

TABLE VI
2017-2018 All Funds Summary

Operating & Capital Funds	2017 Beginning Balance	2017 Estimated Revenues	2017 Estimated Expenditures	2018 Beginning Balance	2018 Estimated Revenues	2018 Estimated Expenditures	2018 Ending Balances
General	8,024,122	17,435,241	15,513,824	9,945,539	15,828,457	17,000,000	8,773,996
Sewer Revenue	2,145,589	2,685,050	2,639,546	2,191,093	2,609,000	2,609,000	2,191,093
Minor Capital Assessments				0	935,800	935,800	0
Capital and Debt Service	902,602	1,536,982	1,279,759	1,159,825	1,609,258	1,289,258	1,479,825
2017 Tax-Exempt Loan	0	10,000,000	0	10,000,000	0	6,825,350	3,174,650
Sewer Capital	14,599,478	485,000	2,631,450	12,453,028	954,800	1,519,300	11,888,528
Open Space	2,883,031	736,000	1,805,600	1,813,431	130,000	550,000	1,393,431
Liquid Fuels	1,026,400	665,948	1,270,000	422,348	505,000	700,000	227,348
Fire Apparatus	554,252	17,043	16,080	555,215	16,000	5,000	566,215
Capital Expenditure	157,095	39,296	0	196,391	0	0	196,391
Grants and Donations	0	50,000	0	50,000	0	50,000	0
	30,292,569	33,650,560	25,156,259	38,786,870	22,588,315	31,483,708	29,891,477

This adopted final budget incorporates the latest budgetary adjustments and the majority of comments received from Board and public during the required review period mandated by the Second Class Township Code.

Respectfully Submitted,



Timothy J. Tieperman

GENERAL FUND REVENUES

Account Number	Description	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2017 Actual 9/30	2017 Forecast	2018 Staff	2018 TMO	2018 BOS
<u>Real Property Taxes</u>										
01.301.100	Real Estate Tax -- Police (0.50 mills)	0	0	0	1,000,000	1,029,319	1,033,000	1,000,000	1,000,000	1,000,000
01.301.110	Real Estate Tax -- Fire (0.675 mills)	0	0	0	1,350,000	1,376,611	1,381,500	1,350,000	1,350,000	1,350,000
01.301.120	Real Estate Tax -- EMS (0.025 mills)	0	0	0	50,000	50,986	51,200	50,000	50,000	50,000
01.301.400	Real Estate Tax -- Delinquent	0	0	0	0	0	0	36,000	48,000	48,000
		0	0	0	2,400,000	2,456,916	2,465,700	2,436,000	2,448,000	2,448,000
<u>Act 511 Taxes</u>										
01.310.010	Per Capita Tax -- Current	53,989	46,249	105,690	0	0	0	0	0	0
01.310.030	Per Capita Tax -- Delinquent	2,942	9,164	9,899	0	10,427	11,500	7,000	7,500	7,500
01.310.100	Real Estate Transfer Tax	1,130,984	1,092,852	1,201,277	900,000	799,807	1,100,000	900,000	935,000	935,000
01.310.210	Earned Income Tax	7,905,879	8,303,081	8,762,845	8,300,000	5,556,197	8,500,000	8,500,000	8,600,000	8,600,000
01.310.510	Local Services Tax	894,945	774,907	839,655	825,000	502,842	805,000	800,000	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	43,500
		10,032,239	10,269,753	10,962,866	10,068,500	6,912,773	10,460,000	10,250,500	10,411,000	10,411,000
<u>Licenses and Permits</u>										
01.321.610	Solicitation Permits	1,040	2,725	4,525	2,000	5,050	5,100	4,500	4,500	4,500
01.321.700	Special Event Permits	14,615	14,445	18,745	17,000	14,385	15,500	15,000	16,000	16,000
01.321.800	Cable TV Franchise Fee	473,876	495,064	512,365	425,000	397,840	525,000	500,000	510,000	510,000
01.322.820	Street Encroachment Permits	2,300	3,050	13,035	2,500	2,579	2,600	2,500	2,500	2,500
		491,831	515,284	548,670	446,500	419,854	548,200	522,000	533,000	533,000
<u>Fines & Forfeitures</u>										
01.331.110	Vehicle Code Violations	41,130	53,549	58,209	47,500	37,450	45,000	43,000	45,000	45,000
01.331.120	Ordinance Violations	20,293	20,457	22,925	17,500	30,536	31,000	22,000	22,500	22,500
01.331.130	Parking Tickets	4,580	6,168	3,895	3,750	3,542	3,750	4,000	4,000	4,000
		66,003	80,174	85,029	68,750	71,528	79,750	69,000	71,500	71,500
<u>Interest Earnings</u>										
01.341.100	Interest Earnings	12,996	35,314	73,113	20,000	65,209	67,000	50,000	50,000	50,000
		12,996	35,314	73,113	20,000	65,209	67,000	50,000	50,000	50,000
<u>Rents and Royalties</u>										
01.342.100	Rent of Land	30,644	27,856	26,227	27,500	22,063	27,054	27,000	27,000	27,000
01.342.150	Communications/Revenue Sharing	72,000	75,600	60,300	75,600	43,200	57,600	57,600	57,600	57,600
		102,644	103,456	86,527	103,100	65,263	84,654	84,600	84,600	84,600

Account Number	Description	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2017 Actual 9/30	2017 Forecast	2018 Staff	2018 TMO	2018 BOS
State Grants and Shared Revenue										
01.350.020	County Loan Proceeds (0% Interest)	0	0	0	0	0	0	0	0	0
01.351.000	Federal / Capital / Operating Grants	0	0	11,640	0	0	0	0	0	0
01.354.000	State / Capital / Operating Grants	0	0	35,039	0	6,215	6,215	0	0	0
01.354.100	State Recycling Grant	52,497	59,678	0	60,400	60,432	60,432	60,432	64,957	64,957
01.355.010	Public Utility Realty Tax	11,900	11,695	11,576	11,500	0	10,676	10,500	10,500	10,500
01.355.080	Beverage Licenses	7,600	7,000	7,000	7,000	0	6,250	7,000	6,250	6,250
01.355.121	State Pension Aid	282,706	317,588	380,594	380,000	371,649	371,649	371,000	371,000	371,000
01.355.130	Foreign Fire Insurance Premium	228,146	224,203	225,498	225,000	203,274	203,274	203,000	203,000	203,000
		582,848	620,164	671,347	683,900	641,570	658,496	651,932	655,707	655,707
Fees, Services and Permits										
01.361.300	Zoning, Subdivision & Land Development	88,300	174,480	64,242	65,000	53,992	55,000	55,000	55,000	55,000
01.361.330	Change of Occupancy	1,770	1,300	1,360	1,250	560	750	600	600	600
01.361.340	Hearing Fees	0	0	0	0	0	0	0	0	0
01.361.350	Sign Permits	9,720	10,049	7,719	7,000	5,695	6,700	7,000	6,500	6,500
01.361.510	Sale of Maps & Plans	24	12	52	50	0	0	0	0	0
01.361.530	Sale of Subdivision & Land Development	0	45	15	50	0	0	0	0	0
01.361.540	Zoning Ordinance Sales	50	125	50	50	0	0	0	0	0
01.361.560	Copying Fees	421	204	789	300	803	803	750	750	750
01.362.100	Donations & Contributions	71,766	8,200	17,725	0	14,417	14,417	14,500	14,000	14,000
01.362.105	Uniformed Salary Reimbursement	74,172	103,913	107,914	82,017	70,492	100,000	80,000	80,000	80,000
01.362.110	Accident Reports	7,785	7,551	8,151	7,250	4,295	5,800	7,250	5,500	5,500
01.362.111	Photographs and Fingerprints	0	570	1,200	900	950	950	900	1,000	1,000
01.362.160	Witness Fees	0	0	140	0	0	0	0	0	0
01.362.170	Restitution Fees	14,635	6,386	4,030	4,500	400	400	4,500	4,500	4,500
01.362.200	Fire Reports and Investigations	300	475	225	300	0	0	500	250	250
01.362.205	Non-Uniform Salary Reimbursement	280	0	4,511	0	0	4,511	0	0	0
01.362.210	Fire Cost Recovery Ordinance	0	0	0	22,000	2,973	10,000	10,000	10,000	10,000
01.362.250	Fire Protection Permits	93,592	93,877	51,696	70,000	41,902	50,000	70,000	50,000	50,000
01.362.260	Fire Inspections	37,355	67,392	56,925	55,000	31,495	55,000	55,000	50,000	40,000
01.362.270	Fire Code Assessment Fees	318	650	0	500	0	0	500	0	0
01.362.400	Administrative Fees / Escrow	0	0	19,251	20,000	20,119	26,000	20,000	22,500	22,500
01.362.410	Building Permits	787,486	675,393	670,532	525,000	1,155,326	1,250,000	500,000	525,000	535,000

Account Number	Description	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2017 Actual 9/30	2017 Forecast	2018 Staff	2018 TMO	2018 BOS
01.362.430	Plumbing Permits	1,144	1,736	2,754	1,750	1,795	1,850	1,750	1,800	1,800
01.362.460	Grading Permits	640	880	800	750	724	750	750	750	750
01.363.320	Development Lighting	1,100	1,200	900	1,200	900	1,200	1,200	1,200	1,200
01.364.300	Solid Waste Collection & Disposal	0	0	0	150	154	154	150	150	150
01.364.600	Recycling Bins	550	410	500	500	260	350	500	300	300
Recreation Program Fees		1,191,408	1,154,848	1,021,481	865,517	1,407,252	1,584,635	830,850	829,800	829,800
01.367.200	Memberships	82,025	63,191	58,092	60,000	40,521	55,000	40,000	57,500	57,500
01.367.300	Ticket Sales	110,719	109,355	116,141	100,000	67,358	87,000	55,500	100,000	100,000
01.367.400	Sponsorships and Donations	24,007	14,575	30,775	20,000	25,000	25,000	40,000	30,000	30,000
01.367.500	Recreation Center	42,755	50,458	35,264	30,000	39,700	45,000	0	30,000	30,000
01.367.600	Recreation Programs	148,472	166,363	198,658	160,000	164,293	176,000	140,000	175,000	175,000
01.367.610	Community Day/Celebrations	8,181	8,527	11,548	10,000	8,892	8,900	10,000	10,000	10,000
01.367.700	Bus Trips	17,960	21,022	29,397	18,000	10,468	15,000	10,000	12,000	12,000
01.367.800	Rental Income	13,183	0	56,888	12,500	37,207	39,550	20,000	38,100	38,100
01.367.870	Pavilion/Field Usage Fees	0	0	3,180	0	41,755	41,755	30,000	30,000	30,000
Miscellaneous Revenues		447,302	433,491	539,942	410,500	435,194	493,205	345,500	482,600	482,600
01.367.900	Miscellaneous Income	0	0	768	0	15,703	15,703	0	0	0
01.380.000	Miscellaneous Revenues	5,241	11,286	87,999	1,500	976	1,000	1,000	1,000	1,000
01.383.020	Special Assessment/Regal Cinema	54,978	52,439	51,983	52,000	49,620	49,620	47,500	49,000	49,000
Interfund Transfers		60,218	63,725	140,750	53,500	66,299	66,323	48,500	50,000	50,000
01.392.080	Sewer Operating Fund	178,959	157,523	165,658	368,797	282,200	368,797	198,000	198,000	198,000
01.392.085	Recreation Operating Fund	0	739,981	2,155,727	0	0	0	0	0	0
01.392.870	Transfer from Capital Expenditure Fund	0	0	498,604	0	0	0	0	0	0
01.392.900	Fire Apparatus Fund	0	0	0	39,500	0	39,500	39,500	0	0
Expenditure Refunds		178,959	897,504	2,819,988	408,297	282,200	408,297	237,500	198,000	198,000
01.394.100	Prior Year Expenditures	5,356	15,889	2,191	2,250	121,037	121,037	2,250	2,250	2,250
01.394.200	Current Year Expenditures	33,873	13,419	23,536	12,000	17,360	17,360	12,000	12,000	12,000
Budgetary Reserves		39,229	29,308	25,727	14,250	138,397	138,397	14,250	14,250	14,250
01.399.000	Use of Budgetary Reserves	0	0	0	380,584	380,584	0	0	1,171,543	1,171,543
		0	0	0	380,584	380,584	0	0	1,171,543	1,171,543
GENERAL FUND REVENUES		13,205,678	14,203,021	16,975,441	15,923,398	13,343,039	17,054,657	15,540,632	17,000,000	17,000,000

GENERAL FUND EXPENDITURES

Account Number	Description	2014 Actual	2015 Actual	2016 Budget	2016 Actual	2017 Budget	2017 Actual 9/30	2017 Forecast	2018 Staff	2018 TMO	2018 BOS
<u>Board of Supervisors</u>											
01-400-113	Supervisor Salaries 5 @ \$4,125	12,478	11,550	12,375	12,375	12,375	9,281	12,375	20,625	20,625	20,625
01-400-150	Group Benefits Health Insurance (\$112,332) Dental Insurance (\$10,290) Vision Insurance (\$779) FICA (\$1,578)	82,827	81,592	80,621	75,078	70,149	58,178	73,000	145,000	114,787	114,787
01-400-151	Employer's Reimbursement Benefit	3,803	2,336	0	861	0	0	0	0	0	0
01-400-321	Telephone/Communications	1,680	2,453	1,700	1,650	0	1,341	1,800	3,000	3,000	3,000
01-400-420	Dues, Subscriptions, & Memberships MCATO (\$250) PSATS (\$3,600) Pennsylvania Municipal League (\$2,500) Undesignated (\$1,000)	3,605	4,179	3,700	3,769	4,269	3,808	4,269	4,269	7,350	7,350
01-400-425	Training/Seminars MCATO Workshops (\$500) PSATS Annual Conference (\$5,000) Other Undesignated (\$1,000)	640	1,021	1,000	923	3,000	2,195	2,500	6,500	6,500	6,500
01-400-450	Contracted Services Taped BOS Meetings (26 meetings @ \$500) Annual Goals Workshop (\$3,000) Newsletter Printing Costs (4 @ \$4,850) Newsletter Postage (4 @ \$3750) IT Support Assessment (\$6,500)	22,825	43,253	50,000	92,169	52,400	21,990	27,500	50,000	56,900	56,900
01-400-500	Discretionary Donations Montgomery County Libraries (\$21,219) Schuylkill Canal Association (\$10,000) UPT Cares Employee Charity (\$2,783) Friends of UPT Parks (\$0) Undesignated (\$1,000)	25,000	0	35,000	15,775	20,000	15,000	20,000	20,000	35,000	35,000
01-400-700	Minor Capital Assessment	0	0	0	0	31,500	0	0	10,000	10,000	10,000
01-400-800	Capital and Debt Service Fund	0	0	0	0	0	0	0	224,213	244,213	244,213
		152,859	146,384	184,396	202,601	193,693	111,793	141,444	483,607	498,375	498,375

Account Number	Description	2014 Actual	2015 Actual	2016 Budget	2016 Actual	2017 Budget	2017 Actual 9/30	2017 Forecast	2018 Staff	2018 TMO	2018 BOS
<u>Township Administration</u>											
01-401-121	Salary - Manager	129,573	171,860	145,000	144,610	145,000	105,962	145,000	145,000	145,000	157,250
01-401-122	Salary - Communications Manager (FT)	0	0	50,000	27,764	50,000	38,283	50,000	50,000	50,000	51,750
01-401-123	Salary - HR Specialist (PT)	0	0	0	0	35,000	22,770	35,000	40,000	40,000	40,000
01-401-124	Salary - Permanent PT Staff	0	0	0	0	0	0	0	0	0	0
01-401-125	Salary - Assistant Manager	0	0	0	0	0	0	0	0	110,725	115,708
01-401-130	Salary - Finance Director	84,516	91,185	92,752	92,838	95,534	69,814	95,534	95,534	95,534	98,878
01-401-140	Salaries - Full-Time Staff	149,320	237,126	160,087	160,193	165,511	130,278	192,211	165,511	115,615	120,326
	Assistant Finance Director (1)										
	Accounts Receivable Associate (1)										
	Receptionist (\$47,294) - (Position Eliminated)										
01-401-150	Group Benefits	154,850	204,743	200,000	148,083	175,457	105,297	133,000	150,000	201,532	203,832
	Health Insurance (\$99,637) (4 people)										
	Dental Insurance (\$9,891)										
	Vision Insurance (\$664)										
	FICA & Medicare (\$35,000)										
	Manager Car Allowance (\$6,000)										
	Other Insurances (\$3,808)										
01-401-182	Longevity	2,250	2,250	1,500	1,500	1,750	1,000	1,750	1,750	1,250	1,250
01-401-183	Overtime	2,732	1,940	750	726	750	0	750	750	750	750
01-401-190	Pension Allocation	0	0	126,003	126,002	69,834	69,834	69,834	69,834	67,573	67,573
01-401-210	Office Supplies	14,731	19,540	16,000	16,829	12,000	8,181	12,000	12,000	12,000	12,000
01-401-220	Operating Supplies	620	3,650	1,500	487	750	191	750	750	750	750
01-401-231	Vehicle Fuel	186	140	200	184	200	619	800	1,250	1,000	1,000
01-401-245	Credit/Debit Admin Fees	5,327	8,872	9,000	8,571	6,000	4,479	5,000	6,000	5,750	5,750
01-401-250	Repair/Maintenance Supplies	0	0	50	0	50	103	103	50	50	50
01-401-260	Small Tools/Minor Equipment	21	0	50	0	50	0	0	50	50	50
01-401-311	Accounting & Auditing Services	29,175	31,750	32,000	35,456	32,000	31,705	31,705	32,000	32,000	32,000
	Maille, LLP -- Annual Professional Audit										
01-401-312	Management Consulting Services	0	0	0	0	0	0	0	0	500	500
01-401-317	Training/Seminars	384	715	2,250	2,719	4,900	5,674	6,000	7,000	6,500	6,500
	PSATS, APMM, ICMA, GFOA, PELRAS, PML										
01-401-321	Telephone/Communications	5,934	6,442	7,250	8,066	7,250	6,319	7,250	7,250	7,250	7,250
	Verizon, Verizon Wireless, Line Systems, Comstar										

Account Number	Description	2014 Actual	2015 Actual	2016 Budget	2016 Actual	2017 Budget	2017 Actual 9/30	2017 Forecast	2018 Staff	2018 TMO	2018 BOS
01-401-325	Postage Pitney Bowes, USPS, UPS and FedEx	2,994	8,608	6,000	11,960	6,000	7,500	7,500	8,000	7,500	7,500
01-401-331	Travel Expense	0	0	0	0	0	0	0	0	1,000	1,000
01-401-340	Advertising, Printing & Binding 21st Century Media	12,420	13,239	12,750	16,089	12,750	8,931	12,750	12,750	12,750	12,750
01-401-350	Insurance & Bonding PIRMA Liability Insurance Pool Township Manager and Finance Bonds	27,505	35,469	33,000	35,225	35,000	31,703	32,000	35,000	34,000	34,000
01-401-351	Insurance - Auto PIRMA Auto Insurance Pool	1,050	1,127	1,175	1,175	1,200	1,122	1,150	1,200	1,200	1,200
01-401-361	Electricity/Heat PECO Energy Charges (Allocated Share)	16,467	43,583	37,500	32,362	37,500	20,003	37,500	37,500	37,500	37,500
01-401-366	Water Service PAWC Water Charge (Allocated Share)	614	1,123	800	1,000	900	653	900	900	900	900
01-401-370	Repair/Maintenance Services	0	0	50	0	50	0	50	50	50	50
01-401-380	Rentals/Leases Xerox, Rothwell Document Solutions	7,931	13,520	7,500	10,405	8,000	7,928	11,000	11,000	11,000	11,000
01-401-420	Dues, Subscriptions, & Memberships SF Chamber of Commerce (\$500) SF Rotary Club (\$750) ICMA & APMM (\$2,000) GFOA (\$1,000) Newspaper/Professional Subscriptions (\$750)	3,517	4,095	4,500	4,962	5,000	536	2,500	5,000	5,000	5,000
01-401-425	Continuing Education (Prof Dev) Post-graduate courses	0	0	2,500	0	1,000	25	1,000	1,000	1,000	1,000
01-401-450	Contracted Services Finance Software (\$10,000) IT Support Assessment (\$28,000) Communications (\$30,000) E-Code 360 (\$3,000) Water Cooler (\$2,000) Montco BOA Record Changes (\$2,000)	86,848	33,087	70,500	73,209	70,500	94,619	113,000	77,500	75,000	85,000
01-401-700	Minor Capital Assessment	0	0	9,600	8,731	94,000	10,759	20,000	230,000	50,000	65,000
01-401-800	Capital and Debt Service Fund	0	0	0	0	0	0	0	718,659	206,886	206,886
		738,965	934,064	1,030,267	969,145	1,073,936	784,288	1,026,037	1,923,288	1,337,615	1,391,953

Account Number	Description	2014 Actual	2015 Actual	2016 Budget	2016 Actual	2017 Budget	2017 Actual 9/30	2017 Forecast	2018 Staff	2018 TMO	2018 BOS
<u>Elected Tax Collector</u>											
01-403-114	Salary - Elected Tax Collector	5,000	5,000	10,000	10,000	10,000	7,500	10,000	34,000	28,600	34,000
	Commissions -- Public Safety Levy										
01-403-150	Employer's Contributions To Employee FICA	383	383	800	765	775	574	775	2,625	2,625	2,625
01-403-180	Commissions - Local Services Tax	11,385	14,327	15,000	14,693	15,000	8,800	15,000	15,000	15,000	15,000
	H.A. Berkheimer Collection Fee										
01-403-181	Commissions - Earned Income Tax	102,249	107,119	111,250	111,280	111,250	71,199	111,250	111,250	111,250	111,250
	H.A. Berkheimer Collection Fee										
01-403-184	MCTCC Fee	0	0	0	0	0	0	0	0	0	0
01-403-210	Office Supplies	2,153	747	4,500	1,855	2,250	2,544	2,544	2,500	2,500	2,500
	Public Safety Levy Mailing Expense										
01-403-230	Heating Fuel	204	102	0	0	0	0	0	0	0	0
01-403-321	Telephone/Communications	258	81	325	300	400	239	240	400	400	400
01-403-325	Postage	2,153	3,000	4,500	4,180	2,250	1,550	2,250	2,250	2,250	2,250
	Public Safety Levy Postage										
01-403-353	Bond(s)	0	0	0	0	0	0	0	0	0	0
01-403-361	Electricity/Heat	293	1,137	575	498	575	310	575	575	575	575
01-403-366	Water Service	18	29	25	32	50	21	50	50	50	50
01-403-425	Training/Seminars	0	0	0	0	0	0	0	0	0	0
01-403-700	Minor Capital Assessment	0	0	0	0	0	0	0	0	0	0
01-403-800	Capital and Debt Service Fund	0	0	0	0	0	0	0	0	0	0
		124,095	131,925	146,975	143,603	142,550	92,737	142,684	168,650	163,250	168,650

Account Number	Description	2014 Actual	2015 Actual	2016 Budget	2016 Actual	2017 Budget	2017 Actual 9/30	2017 Forecast	2018 Staff	2018 TMO	2018 BOS
<u>Legal Services</u>											
01-404-310	Township Solicitor - Professional Dischell, Bartle & Dooley	105,638	108,705	115,000	87,061	100,000	53,729	75,000	100,000	90,000	90,000
01-404-311	Township Solicitor - Litigation Dischell, Bartle & Dooley	0	0	5,000	0	1,500	0	0	1,500	1,500	1,500
01-404-312	Township Labor Counsel Eckert Seamans Cherin & Mellott	0	24,509	50,000	147,912	0	41,746	190,000	100,000	90,000	120,000
01-404-314	Special Legal Services Cohen Law Group (Cable Franchise Enforcement)	550	170	600	1,729	600	499	600	600	600	600
01-404-316	Debt Collection Services				0	0	0	0	0	0	0
01-404-317	Township Labor Counsel-Uniform Eckert Seamans Cherin & Mellott				0	115,500	0	0	0	0	0
01-404-318	Township Labor Counsel-Non Uniform Eckert Seamans Cherin & Mellott				0	36,500	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0
		106,188	133,384	170,600	236,701	254,100	95,974	265,600	202,100	182,100	212,100

Account Number	Description	2014 Actual	2015 Actual	2016 Budget	2016 Actual	2017 Budget	2017 Actual 9/30	2017 Forecast	2018 Staff	2018 TMO	2018 BOS
<u>Police Department</u>											
01-410-122	Salary - Chief	119,592	123,539	126,887	130,373	130,694	95,507	130,694	130,694	130,694	135,268
01-410-123	Salary - Lieutenant	62,445	104,057	113,002	107,381	116,392	81,922	116,392	116,392	116,392	120,466
01-410-140	Salaries & Wages	2,273,730	2,382,599	2,600,000	2,511,515	2,742,000	1,941,217	2,650,000	2,983,608	2,902,758	2,902,758
	Sergeants (4) -										
	Corporals () -										
	Patrolmen () -										
	Office Staff () -										
01-410-142	Crossing Guards	23,494	23,125	24,508	24,815	25,234	17,313	25,234	25,234	25,234	26,117
01-410-150	Group Benefits	1,318,788	1,334,512	1,430,661	1,654,478	1,508,288	1,174,315	1,508,000	1,594,115	1,588,780	1,600,000
	Health Insurance (\$###,###)										
	Dental Insurance (\$###,###)										
	Vision Insurance (\$###,###)										
	FICA (\$###,###)										
	Life Insurance (\$###,###)										
	Short/Long Term Disability (\$###,###)										
	Workers Compensation (\$###,###)										
01-410-181	Education Incentive	24,025	3,851	17,750	24,788	24,000	31,250	31,250	35,000	33,000	33,000
01-410-182	Longevity	55,694	64,373	61,194	71,036	65,416	54,452	65,416	69,000	69,000	78,000
01-410-183	Overtime	65,030	98,663	85,000	115,103	85,000	95,829	130,000	95,000	95,000	95,000
01-410-185	Reimbursed Overtime	70,267	78,272	50,000	78,156	67,000	59,284	100,000	70,000	70,000	70,000
01-410-187	Holiday Pay	121,343	104,854	109,500	138,317	109,500	78,334	109,500	114,000	114,000	114,000
01-410-188	Other Salaries & Wages	6,525	1,200	10,000	6,000	10,000	13,600	13,600	14,500	14,250	14,250
	Detective Pay (\$6,000)										
	Chief's Bonus (\$4,000)										
01-410-189	Court Time	20,940	28,339	30,000	20,397	22,500	20,174	22,500	20,000	20,000	20,000
01-410-190	Pension Allocation		0	550,812	550,812	606,872	606,872	606,872	785,600	760,500	760,500
	2018 Minimum Municipal Obligation										
01-410-210	Office Supplies	1,756	4,688	4,000	3,978	4,000	2,323	4,000	3,000	3,000	3,000
	Business Cards / Envelopes / Citation Forms										
	Wrigley's / W.B. Mason										
01-410-220	Operating Supplies	10,003	9,813	14,500	14,133	14,500	8,489	14,000	10,000	10,000	10,000
	Ammunition / Computer Supplies / Petty Cash /										
	Evidence Collection / PA DUI Association										

Account Number	Description	2014 Actual	2015 Actual	2016 Budget	2016 Actual	2017 Budget	2017 Actual 9/30	2017 Forecast	2018 Staff	2018 TMO	2018 BOS
01-410-231	Vehicle Fuel	77,891	51,748	67,500	41,031	48,000	34,507	48,000	55,000	55,000	55,000
01-410-238	Clothing & Uniforms	31,035	26,672	22,500	26,374	22,500	27,662	27,500	29,000	29,000	29,000
	2018 Shoe Allowance										
	Galls / Red the Uniform Tailor										
01-410-250	Repair/Maintenance Supplies	5,698	4,144	4,000	5,238	4,000	3,889	6,000	6,000	5,500	5,500
01-410-260	Small Tools/Minor Equipment	1,402	6,592	2,000	69	2,000	0	0	2,000	2,000	2,000
01-410-317	Training/Seminars	18,827	18,248	18,000	17,143	18,000	17,076	18,000	19,000	19,000	19,000
	PATC / FBINAA / Police Chief's Association										
	Personal Protection / Field Officer Training										
01-410-321	Telephone/Communications	32,423	24,036	27,500	30,035	27,500	23,674	27,500	30,000	30,000	30,000
01-410-325	Postage	150	374	150	392	150	186	186	195	175	175
01-410-326	Radio Equipment Lease	720	690	750	0	750	0	0	750	750	750
01-410-327	Radio Equipment Maintenance	392	0	400	0	400	0	0	400	400	400
01-410-342	Advertising, Printing & Binding	0	0	2,000	1,399	1,000	0	0	1,000	1,000	1,000
01-410-350	Insurance - Liability	60,814	70,203	70,000	44,531	65,000	45,727	46,000	65,000	55,000	55,000
	PIRMA Liability Insurance Pool										
01-410-351	Insurance - Auto	20,277	21,090	22,500	22,407	25,000	24,962	24,962	25,000	26,000	26,000
	PIRMA Automobile Insurance Pool										
01-410-361	Electricity/Heat	13,049	23,834	32,000	16,753	30,000	16,956	23,000	24,000	25,000	25,000
01-410-366	Water Service	548	3,508	325	811	550	663	880	700	900	900
01-410-374	Repair/Maintenance Services	25,307	33,959	26,000	33,836	26,000	34,534	38,000	28,000	34,000	34,000
	Vehicle Repair / Undesignated										
01-410-380	Rentals/Leases	6,061	3,150	4,500	2,055	4,500	592	2,200	2,500	2,500	2,500
	Copy Machine										
01-410-420	Dues, Subscriptions, & Memberships	1,210	2,798	2,500	1,665	2,500	605	1,750	2,500	2,500	2,500
	Police Chief's Association (\$250)										
	Montgomery County FOP (\$500)										
	Montgomery County MIRT (\$200)										
	NTO (\$200)										
	Magloclen (\$400)										
	PA Criminal Law (\$275)										
	Undesignated/Other (\$675)										

Account Number	Description	2014 Actual	2015 Actual	2016 Budget	2016 Actual	2017 Budget	2017 Actual 9/30	2017 Forecast	2018 Staff	2018 TMO	2018 BOS
01-410-450	Contracted Services	97,412	54,911	95,000	68,770	75,000	75,077	80,000	85,000	85,000	95,000
	Comcast Cable										
	Plan-It Software Maintenance (\$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	2,186	4,457	3,000	5,200	4,500	3,516	4,500	4,000	4,000	4,000
	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	3,000	3,000
01-410-700	Minor Capital Assessments	0	0	169,070	144,122	151,700	151,015	151,830	151,700	122,700	122,700
01-410-800	Capital and Debt Service Fund	0	0	0	120,896	0	0	0	119,350	0	0
		4,572,033	4,715,299	5,800,509	6,037,010	6,043,446	4,744,522	6,030,766	6,720,238	6,456,033	6,495,784

Account Number	Description	2014 Actual	2015 Actual	2016 Budget	2016 Actual	2017 Budget	2017 Actual 9/30	2017 Forecast	2018 Staff	2018 TMO	2018 BOS
<u>Department of Emergency Services</u>											
01-411-140	Salary-Chief of Fire Services	69,588	75,723	78,232	78,437	88,464	64,646	88,464	88,464	88,464	93,463
01-411-145	Salary-Fire Staff	23,904	169,401	215,000	204,211	243,288	179,338	243,288	243,288	243,288	276,442
	Assistant Fire Marshal (1)										
	Emergency Management Coordinator (1)										
	Firefighter (2)										
01-411-146	Volunteer Recruitment and Retention	0	0	2,500	902	5,000	0	5,000	5,000	5,000	5,000
01-411-147	Administrative Assistant	0	0	0	0	0	0	0	0	0	0
01-411-150	Volunteer Incentive Program	45,000	50,264	45,000	70,728	45,000	0	45,000	45,000	45,000	45,000
01-411-151	Group Benefits	101,526	176,879	195,250	207,998	221,478	180,492	240,000	267,138	264,084	267,084
	Health Insurance (\$###,###)										
	Dental Insurance (\$###,###)										
	Vision Insurance (\$###,###)										
	FICA (\$###,###)										
	Life Insurance (\$###,###)										
	Short/Long Term Disability (\$###,###)										
	Workers Compensation (\$###,###)										
01-411-182	Longevity	250	250	250	250	250	250	250	250	500	500
01-411-183	Overtime	15,796	16,449	15,000	24,048	17,000	11,469	17,000	15,000	15,000	15,000
01-411-185	Employee Incentive Program	34,500	27,500	38,500	15,750	17,500	0	17,500	17,500	17,500	17,500
01-411-190	Pension Allocation		0	26,785	26,785	43,053	43,053	43,053	44,000	44,027	44,027
	2018 Minimum Municipal Obligation										
01-411-210	Office Supplies	1,161	1,338	1,250	993	1,250	53	1,000	2,000	1,250	1,250
	Wrigley's / W.B. Mason / Fire Forms										
01-411-220	Operating Supplies	0	546	1,000	998	1,250	213	750	2,200	1,500	1,500
01-411-231	Vehicle Fuel	13,402	8,963	15,000	8,279	12,000	6,614	9,000	10,000	10,000	10,000
01-411-238	Clothing & Uniforms	4,949	8,979	9,500	8,767	9,500	5,227	8,750	9,500	9,000	9,000
	2018 Shoe Allowance (\$1,500)										
	Uniforms										
01-411-260	Small Tools/Minor Equipment	11,680	18,542	16,000	16,527	16,000	14,769	16,000	16,000	16,000	16,000
	Hand Tools / AEDs / Fire Hose & Extinguishers										
	Undesignated										
01-411-310	Per Diem Firefighters	1,002	1,450	38,000	18,743	38,000	19,893	28,000	38,000	38,000	38,000
01-411-311	Audit Fire Plan System	0	5,066	0	0	0	0	0	0	0	0
01-411-313	Planning Assistance	0	0	0	0	0	0	0	0	0	0

Account Number	Description	2014 Actual	2015 Actual	2016 Budget	2016 Actual	2017 Budget	2017 Actual 9/30	2017 Forecast	2018 Staff	2018 TMO	2018 BOS
01-411-317	Training/Seminars	4,910	14,032	18,000	20,251	18,000	4,814	7,500	18,000	18,000	18,000
	First Aid Certifications										
	ILT										
	NFPA										
	CFPS										
	Emergency Responder										
	Continuing Education										
	Fire Investigation Seminars										
	Undesignated										
01-411-321	Telephone/Communications	6,938	10,406	9,750	8,497	10,000	6,823	10,000	10,000	10,000	10,000
	Verizon Wireless / Line Systems / Comstar										
01-411-325	Postage	100	239	100	10	100	0	100	100	100	100
01-411-327	Radio Equipment Maintenance	7,961	4,237	3,500	842	2,500	0	2,500	2,500	2,500	2,500
01-411-331	Travel Expense	0	0	0	0	0	0	0	0	0	0
01-411-342	Fire Street Map Reprint	0	0	0	0	6,500	0	0	6,500	6,500	6,500
	Emergency Zone Maps										
01-411-350	Insurance - Liability	625	689	800	700	800	748	800	800	800	800
	PIRMA Liability Insurance Pool										
01-411-351	Inurance - Auto/Fire Trucks	25,297	27,198	29,000	28,620	30,000	29,592	30,000	30,000	30,000	30,000
	PIRMA Auto/Fire Liability Insurance Pool										
01-411-361	Electricity/Heat	4,106	12,927	9,000	7,769	9,000	4,770	9,000	9,000	8,250	8,250
01-411-363	Hydrant Service	178,765	133,016	150,000	123,826	145,000	100,472	145,000	145,000	145,000	145,000
	Borough of Phoenixville (\$###,###)										
	PAWC (\$###,###)										
01-411-366	Water Service	217	303	250	312	350	203	350	350	350	350
01-411-374	Repair/Maintenance Services	8,101	18,905	17,500	26,313	19,000	18,377	19,000	19,000	19,000	19,000
	Vehicle Repairs										
	Undesignated										
01-411-380	Rentals	0	500	500	0	500	0	500	500	500	500
01-411-400	Accreditation	0	0	0	0	0	0	0	0	0	0
01-411-414	Training Drills	0	3,301	2,500	532	0	890	890	0	0	0

Account Number	Description	2014 Actual	2015 Actual	2016 Budget	2016 Actual	2017 Budget	2017 Actual 9/30	2017 Forecast	2018 Staff	2018 TMO	2018 BOS
01-411-420	Dues, Subscriptions, & Memberships	1,888	1,783	2,250	2,205	2,500	455	2,200	2,500	2,500	2,500
	IAAI										
	NAFI										
	NFPA										
	ICC										
	KEMI										
	PACO										
01-411-450	Contracted Services	11,725	23,547	49,000	43,989	50,000	12,405	26,000	50,000	44,000	44,000
	Physicals										
	Equipment Testing										
	IT/Cloud Contract										
	Repeater Rental										
	Pager Software										
	Undesignated										
01-411-460	Fire Prevention Expense	1,832	2,534	2,550	1,622	4,000	3,960	4,000	7,000	6,500	6,500
	Community Day / School Visits										
01-411-462	Miscellaneous	915	996	1,000	764	1,000	200	1,000	1,000	1,000	1,000
01-411-540	Contribution to Volunteer Fire	290,000	297,006	290,000	242,705	200,000	4,525	200,000	200,000	200,000	200,000
01-411-550	EMS Contribution	0	0	0	0	50,000	50,000	50,000	50,000	50,000	50,000
01-411-700	Minor Capital Assessments	0	0	57,600	55,780	0	1,156	2,000	1,382,600	207,600	207,600
01-411-800	Capital and Debt Service Fund	0	0	0	0	278,084	0	278,084	27,323	23,986	23,986
		866,138	1,112,969	1,340,567	1,248,153	1,586,367	765,407	1,551,979	2,765,513	1,575,199	1,616,352

Account Number	Description	2014 Actual	2015 Actual	2016 Budget	2016 Actual	2017 Budget	2017 Actual 9/30	2017 Forecast	2018 Staff	2018 TMO	2018 BOS
Department of Planning and Zoning											
01-414-130	Salary - Assistant Manager	103,730	109,188	54,171	54,171	0	0	0	0	0	0
01-414-135	Salary - Dir. of Plan., Zon., & Com. Dev. Position to be privatized	0	0	91,826	91,827	110,725	80,915	110,725	110,725	0	0
01-414-140	Salaries & Wages Administrative Assistant (1) Permit Clerk (1)	104,603	112,280	114,209	116,499	117,589	85,930	117,589	117,589	117,589	117,903
01-414-145	Salary - Building Code Officials Building Inspector (1)	149,019	153,937	156,581	156,580	120,959	99,868	121,610	115,231	80,639	83,462
01-414-150	Group Benefits Health Insurance (\$##,###) Dental Insurance (\$##,###) Vision Insurance (\$##,###) FICA (\$##,###) Other Insurances (\$##,###)	197,404	189,426	197,780	184,420	145,687	115,643	144,000	145,687	91,513	92,013
01-414-180	Other Salaries & Wages ZHB and Planning Board Member Compensation	2,400	2,300	2,150	1,620	2,150	0	0	2,150	2,150	2,150
01-414-182	Longevity	3,600	3,950	3,750	2,750	3,250	3,250	3,250	3,250	2,500	2,500
01-414-183	Overtime	3,953	3,988	5,000	1,765	2,500	2,627	3,100	2,500	2,500	2,500
01-414-190	Pension Allocation		0	106,851	106,851	99,708	99,708	99,708	73,073	62,000	62,000
01-414-210	Office Supplies Wrigley's / W.B. Mason Allocation	2,322	1,560	1,750	698	1,750	45	1,750	1,750	1,750	1,750
01-414-231	Vehicle Fuel	4,360	3,403	4,000	1,234	2,500	725	1,500	2,500	2,000	2,000
01-414-238	Clothing & Uniforms 2018 Shoe Allowance (\$600) Uniforms	982	1,080	1,300	1,035	1,300	641	1,100	1,300	1,300	1,300
01-414-242	Operating Supplies Undesignated	169	416	250	200	250	0	200	250	250	250
01-414-250	Repair/Maintenance Supplies	0	0	0	0	0	0	0	0	0	0
01-414-260	Small Tools/Minor Equipment Measuring / Other Tools	24	0	200	47	200	0	200	200	200	200

Account Number	Description	2014 Actual	2015 Actual	2016 Budget	2016 Actual	2017 Budget	2017 Actual 9/30	2017 Forecast	2018 Staff	2018 TMO	2018 BOS
01-414-310	ZHB Solicitor - Annual Retainer	0	0	0	0	0	0	0	0	0	0
01-414-311	ZHB Solicitor	27,765	24,288	17,000	25,746	30,000	27,506	30,000	30,000	30,000	30,000
	O'Donnell, Weiss & Mattei										
01-414-313	Engineering Services	134,205	94,463	77,000	95,033	85,000	28,059	60,000	85,000	85,000	85,000
	Gilmore & Associates (\$22,000)										
	McMahon Associates (\$63,000)										
01-414-314	Court Reporter	5,979	2,641	5,000	2,588	5,000	2,703	5,000	5,000	5,000	5,000
	Jon R. Pichelman										
01-414-316	Planning Assistance Contract	65,342	65,456	72,500	60,038	70,000	26,825	60,000	70,000	70,000	70,000
	Grace Planning Associates										
01-414-317	Training/Seminars	4,252	4,726	5,800	2,519	3,000	1,323	2,500	3,000	2,750	2,750
	PACO										
	PENNBOK										
	BCO										
01-414-321	Telephone/Communications	6,152	5,571	5,500	5,727	5,500	4,548	5,500	5,500	5,500	5,500
	Verizon /Verizon Wireless /Line Systems / Comstar										
01-414-325	Postage	2,000	2,019	2,000	62	2,000	619	2,000	2,000	2,000	2,000
01-414-341	Advertising	4,833	266	1,000	0	1,750	0	1,750	1,750	1,750	1,750
	SALDO Public Hearings										
	Zoning Text and Map Amendments, as scheduled										
	Undesignated										
01-414-342	Printing	5,530	0	2,500	964	2,500	0	0	2,500	2,500	2,500
	Planning & Zoning Forms										
01-414-351	Insurance - Auto	2,392	2,589	2,850	2,111	2,500	2,457	2,500	2,500	2,500	2,500
	PIRMA Insurance Pool										
01-414-361	Electricity/Heat	4,106	11,146	8,850	7,640	9,000	4,693	9,000	9,000	9,000	9,000
01-414-366	Water Service	217	261	200	250	275	162	275	275	275	275
01-414-380	Rentals/Leases	14,541	7,837	9,250	5,961	7,500	4,578	7,500	7,500	7,500	7,500
	Copy Machine										
01-414-420	Dues, Subscriptions, & Memberships	183	1,024	1,400	1,154	1,400	424	1,150	1,400	1,200	1,200
	EDM Publishers										
	PACO										

Account Number	Description	2014 Actual	2015 Actual	2016 Budget	2016 Actual	2017 Budget	2017 Actual 9/30	2017 Forecast	2018 Staff	2018 TMO	2018 BOS
01-414-450	Contracted Services	260	2,376	11,250	10,808	72,500	31,972	70,000	72,500	72,500	72,500
	IT Contract (\$6,000)										
	Mapping Services (Carrigan) (\$4,000)										
	Commercial Building Inspection Service (\$62,500)										
01-414-451	Contracted Services/Dept. Management						0			125,000	125,000
01-414-470	Repair/Maintenance Services	193	0	0	0	750	0	750	750	750	750
	Vehicle Inspection/Maintenance										
01-414-530	DCED Permit Fee	3,052	2,432	2,700	3,224	2,500	1,964	2,500	2,500	2,500	2,500
	\$4 per permit reimbursed by permit requestor										
01-414-600	GIS Upgrades	0	0	0	0	30,200	0	30,200	30,200	30,200	30,200
	TRAISR and County Updates										
01-414-700	Minor Capital Assessments	0	0	34,000	11,873	30,000	0	30,000	22,400	2,500	2,500
01-414-800	Capital and Debt Service Fund	0	0	0	0	0	0	0	163,281	136,444	136,444
		853,570	808,623	998,618	955,397	969,943	627,185	925,357	1,093,261	959,260	962,897

Account Number	Description	2014 Actual	2015 Actual	2016 Budget	2016 Actual	2017 Budget	2017 Actual 9/30	2017 Forecast	2018 Staff	2018 TMO	2018 BOS
Department of Parks and Public Works											
01-430-122	Salary - Public Works Director	83,058	89,601	91,841	91,933	100,777	73,644	100,777	100,777	100,777	104,304
01-430-140	Salary - Public Works Administration Administrative Assistant (1)	50,725	77,458	53,299	53,348	54,898	40,117	54,898	54,898	54,898	56,819
01-430-141	Salary - Full-Time Staff Foremen (3) Class A Laborers (9)	818,739	955,415	897,752	906,037	896,000	648,655	864,500	896,000	896,000	821,347
01-430-142	Salary - Permanent PT Staff		0	21,000	15,998	26,800	13,457	19,000	26,800	26,800	26,800
01-430-143	Salary - Seasonal Employees Seasonal Workers (4)		0	35,000	32,851	72,000	25,495	40,000	37,000	37,000	37,000
01-430-151	PW Employee Benefits-Combined Health Insurance (\$##,###) Dental Insurance (\$##,###) Vision Insurance (\$##,###) FICA (\$##,###) Other Insurances (\$##,###)	602,092	569,579	621,641	600,047	595,004	393,295	550,000	502,000	480,842	480,842
01-430-182	Longevity	6,150	7,250	7,500	7,500	8,750	4,000	8,750	8,750	8,500	8,500
01-430-183	Overtime	109,408	110,207	100,000	79,639	95,000	45,862	80,000	95,000	85,000	85,000
01-430-190	Pension Allocation		0	223,095	223,095	239,217	239,217	239,217	240,000	228,927	228,927
01-430-210	Office Supplies	1,161	1,065	1,000	1,072	1,000	1,040	1,040	1,000	1,000	1,000
01-430-231	Vehicle Fuel	45,879	30,681	36,000	42,058	30,000	75,042	22,000	30,000	30,000	30,000
01-430-238	Clothing & Uniforms 2018 Shoe Allowance (\$4,800) Uniforms (\$3,200)	6,427	9,815	8,000	7,558	8,000	5,991	7,750	8,000	8,000	8,000

Account Number	Description	2014 Actual	2015 Actual	2016 Budget	2016 Actual	2017 Budget	2017 Actual 9/30	2017 Forecast	2018 Staff	2018 TMO	2018 BOS
01-430-245	Operating Supplies	133,293	70,618	75,000	71,190	65,000	27,210	60,000	65,000	65,000	215,000
	Vehicle / Equipment Parts										
	Road Repair Supplies (\$43,000)/Salt (\$150,000)										
	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	34,056	35,931	40,500	28,454	45,000	12,727	28,000	45,000	40,000	40,000
	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	1,733	1,128	2,000	0	3,000	0	0	3,000	3,000	3,000
	Undesignated (\$15,500)										
	Building Maintenance Tools (\$12,000)										
01-430-313	Engineering Services	740	0	5,000	350	5,000	0	0	5,000	5,000	5,000
01-430-317	Training/Seminars	155	2,516	2,500	3,624	3,000	2,969	3,000	3,000	3,000	3,000
	Pesticide Licensing (\$280)										
	PSU Cooperative (\$2,100)										
	Critical Information (\$770)										
	Eastern PA Water Pollution (\$500)										
	Focus on Training (\$150)										
	Undesignated (\$3,700)										
01-430-321	Telephone/Communications	13,875	18,326	18,000	14,426	17,500	11,635	17,500	17,500	17,500	17,500
	Verizon /Verizon Wireless Line Systems / Comstar										

Account Number	Description	2014 Actual	2015 Actual	2016 Budget	2016 Actual	2017 Budget	2017 Actual 9/30	2017 Forecast	2018 Staff	2018 TMO	2018 BOS
01-430-325	Postage	150	150	150	0	150	21	150	150	150	150
01-430-350	Insurance - Liability	50,246	54,269	69,500	68,956	69,500	55,515	56,000	69,500	69,500	69,500
	PIRMA Insurance Pool										
01-430-351	Insurance - Auto	26,098	27,613	30,000	29,997	33,000	31,209	33,000	33,000	33,000	33,000
	PIRMA Insurance Pool										
01-430-361	Electricity/Heat	67,911	62,050	75,000	46,764	70,000	53,207	70,000	70,000	70,000	70,000
01-430-366	Water Service	2,930	1,510	1,825	2,281	2,000	1,487	2,000	2,000	2,000	2,000
01-430-370	Repair/Maintenance Services	72,403	86,009	90,000	105,118	114,000	72,747	114,000	114,000	114,000	114,000
	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)										
01-430-380	Equipment and Office Rentals	38,058	33,843	25,500	265	30,000	1,616	30,000	30,000	30,000	30,000
	Vehicle for Road Inspection (\$150)										
	Building Maintenance Rentals (\$9,000)										
	Tub Grinder Rental (\$22,000)										
	Copy Machine Lease (\$7,200)										
01-430-420	Dues, Subscriptions, & Memberships	360	365	300	504	300	165	300	300	300	300
	MCPWA (\$125)										
	Amazon Prime (\$100)										
	Undesignated (\$75)										

Account Number	Description	2014 Actual	2015 Actual	2016 Budget	2016 Actual	2017 Budget	2017 Actual 9/30	2017 Forecast	2018 Staff	2018 TMO	2018 BOS
01-430-450	Contracted Services	284,765	179,110	290,250	208,090	216,000	181,357	216,000	216,000	216,000	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)										
01-430-725	Capital Improvements (Buildings)										
01-430-750	Capital Improvements (Hwys/Bridges)										
01-430-700	Minor Capital Assessments			835,300	489,184	346,525	146,961	346,525	1,403,300	525,500	525,500
01-430-800	Capital and Debt Service - Equipment										
01-430-825	Capital and Debt Service - Buildings										
01-430-850	Capital and Debt Service - Highways										
01-430-800	Capital and Debt Service Fund			0	0	0	0	0	1,185,336	23,986	23,986
		2,450,414	2,424,509	3,656,953	3,130,336	3,147,421	2,164,641	2,964,407	5,262,311	3,175,680	3,256,475

Account Number	Description	2014 Actual	2015 Actual	2016 Budget	2016 Actual	2017 Budget	2017 Actual 9/30	2017 Forecast	2018 Staff	2018 TMO	2018 BOS
Department of Recreation and Special Events											
01-454-145	Salary-Dir., Recreation & Special Events Restructured position effective 1/1/2018	77,831	82,434	87,350	87,563	89,971	65,747	89,971	89,971	89,971	93,119
01-454-146	Salary - Recreation Supervisor	0	0	53,300	55,514	54,100	19,143	19,143	55,000	0	0
01-454-147	Salary - Recreation Staff Administrative Assistant (1) Rec. Center Supervisor-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)	204,232	191,643	222,250	191,827	215,000	145,880	215,000	268,500	268,500	268,500
01-454-148	Salary - Other Recreation Staff	12,230	7,710	0	0	0	0	0	35,000	0	0
01-454-149	Salary - Camps Camp Supervisor (6 month position) (\$10,000) Site Supervisors (\$15,000) Counselors (\$45,000)	27,808	48,820	50,000	43,482	51,750	41,861	42,750	54,250	50,000	50,000
01-454-150	Group Benefits Health Insurance (\$55,740) Dental Insurance (\$4,594) Vision Insurance (\$437) FICA (\$30,382) Other Insurances (\$11,066)	63,634	83,776	112,190	103,779	102,219	51,148	70,000	128,386	77,174	77,989
01-454-182	Longevity	250	250	250	250	500	500	500	500	500	500
01-454-190	Pension Allocation	0	0	11,474	11,474	19,312	19,312	19,312	19,312	19,000	19,000
01-454-210	Office Supplies Wrigley's / W.B. Mason	1,161	780	5,000	2,678	2,500	333	1,000	2,500	2,500	2,500
01-454-220	Operating Supplies Mulch / Infield Mix Woodcarpet / Playground Surfacing	0	827	14,000	15,168	16,000	6,727	15,250	20,000	15,000	15,000
01-454-231	Vehicle Fuel	0	40	0	202	200	178	178	500	500	500
01-454-238	Uniforms	0	0	4,000	247	1,000	1,840	1,840	2,000	2,000	2,000

Account Number	Description	2014 Actual	2015 Actual	2016 Budget	2016 Actual	2017 Budget	2017 Actual 9/30	2017 Forecast	2018 Staff	2018 TMO	2018 BOS
01-454-290	Ticket Sales PRPS	0	0	95,000	99,461	85,000	76,532	85,000	95,000	95,000	95,000
01-454-300	Other Charges & Services	0	0	0	68	0	0	0	0	0	0
01-454-316	Planning Assistance Professional Assistance / Grants	0	0	0	8,520	0	19,775	19,775	40,000	10,000	10,000
01-454-321	Telephone/Communications Verizon /Verizon Wireless / Line Systems / Comstar	3,912	2,523	3,500	3,665	3,700	2,872	3,700	3,800	3,800	3,800
01-454-325	Postage	150	150	150	28	150	0	150	150	150	150
01-454-340	Advertising	0	0	5,000	34	1,000	98	1,000	2,000	1,000	1,000
01-454-351	Insurance - Auto	1,154	1,154	2,250	54	1,500	1,500	1,500	1,500	1,500	1,500
01-454-361	Electricity/Heating	44,137	14,689	46,000	31,545	38,000	24,372	38,000	35,000	38,000	38,000
01-454-366	Water Service	14,288	11,948	16,500	20,622	16,500	13,444	16,500	16,500	16,500	16,500
01-454-380	Rentals/Leases Recreation Center Machines Xerox Copy Machine	0	4,179	29,000	30,079	16,500	5,651	16,500	18,000	18,000	18,000
01-454-420	Dues, Subscriptions, & Memberships P.V. Chamber of Commerce (\$225) National Recreation (\$175) Undesignated (\$670)	0	10	1,000	700	750	181	750	850	850	850
01-454-425	Training/Seminars National Recreation (\$100) Online AHA (\$600) NRPA (\$1,500) Undesignated (\$1,800)	0	800	5,500	3,736	4,000	2,908	4,000	4,000	4,000	4,000
01-454-430	Participant Recreation (Fee Based) Bus Trips Golf Outing Summer Camps Program Trainers Camp Trainers	0	0	95,000	141,414	125,000	107,790	125,000	125,000	125,000	125,000

Account Number	Description	2014 Actual	2015 Actual	2016 Budget	2016 Actual	2017 Budget	2017 Actual 9/30	2017 Forecast	2018 Staff	2018 TMO	2018 BOS
01-454-440	Participant Recreation (Non-Fee Based)	0	0	70,000	67,903	50,000	47,564	50,000	70,000	50,000	50,000
	Community Day (\$40,000)										
	Movies and Summer Concerts (\$10,000)										
01-454-450	Contracted Services	0	59,297	81,000	90,690	81,000	58,299	95,000	90,000	90,000	90,000
	IT Contract (\$2,600)										
	Portable Toilet Service										
	MyRec Software										
	Recreation Center Maintenance										
	Recreation Center WiFi / Comstar										
01-454-462	Miscellaneous / Refunds	0	0	2,500	2,342	2,500	1,205	2,500	2,500	2,500	2,500
01-454-700	Minor Capital Assessments	0	0	7,900	6,361	2,600	2,598	2,600	724,500	2,500	2,500
01-454-800	Capital and Debt Service Fund	0	0		0	0	0	0	1,001,793	28,743	28,743
01-454-900	Open Space Fund Contribution					0	0	0	0	120,000	120,000
		450,786	511,030	1,020,114	1,019,405	980,752	717,458	936,919	2,906,512	1,132,688	1,136,651

Account Number	Description	2014 Actual	2015 Actual	2016 Budget	2016 Actual	2017 Budget	2017 Actual 9/30	2017 Forecast	2018 Staff	2018 TMO	2018 BOS
<u>Interfund Transfers and Miscellaneous Expenses</u>											
01-480-000	Miscellaneous Expenditures	10,121	25,479	10,000	14,586	10,000	3,949	10,000	10,000	10,000	10,000
01-480-200	Miscellaneous Donations	50	750	500	0	300	0	300	300	300	300
01-485-000	Unemployment Compensation	110	13,382	30,000	14,437	15,000	0	15,000	15,000	15,000	45,000
01-491-100	Refunds of Prior Year Revenues	0	1,000	500	0	500	0	500	500	500	500
01-491-200	Refunds of Current Year Revenues	8,868	7,851	8,500	7,036	7,500	10,767	10,767	7,500	7,500	7,500
01-492-500	Wage Adjust Contingency-Equity, COLA		0	29,143	14,395	0	0	0	139,460	139,210	11,763
01-492-880	Transfer to Post Retirement Health Fund	8,868	243,622	0	0	0	0	0	515,000	195,290	33,700
01-492-890	Transfer to Firemen's Relief Fund	228,146	224,203	224,000	225,498	224,000	0	224,000	224,000	203,000	203,000
01-492-900	Transfer to Police Pension Fund	455,099	572,828	0	25,000	0	0	0	0	0	0
01-492-920	Transfer to Non-Uniform Pension Fund	503,231	578,071	0	0	0	0	0	0	0	0
01-492-930	Transfer to Recreation Fund	60,000	0	0	0	0	0	0	0	0	0
01-492-950	Transfer to Capital and Debt Service Fund	0	998,604	0	68,133	1,268,064	1,268,064	1,268,064	935,000	935,000	935,000
01-492-960	Transfer to Fire Apparatus Fund	0	0	0	0	0	0	0	0	14,000	14,000
01-492-965	Transfer to Payroll Fund	0	100,000	0	0	0	0	0	0	0	0
01-492-970	Transfer to Capital Equipment Fund	0	0	0	159,070	0	0	0	0	0	0
01-492-980	Transfer to Open Space Fund	0	0	0	159,070	0	0	0	0	0	0
		1,274,494	2,765,790	302,643	687,224	1,525,364	1,282,780	1,528,631	1,846,760	1,519,800	1,260,763
		11,589,541	13,683,977	14,651,642	14,629,575	15,917,572	11,386,785	15,513,824	23,372,240	17,000,000	17,000,000

2018 CAPITAL IMPROVEMENT PLAN DETAIL

CAPITAL REVENUE DESCRIPTIONS	2018 CAPITAL FUNDING SOURCES								Total Available Capital Revenues
	Minor Capital Assessments	Capital & Debt Service Fund	Sewer Capital Fund	State Liquid Fuels	Open Space Fund	Fire Apparatus Fund	2017 Tax-Exempt Bank Loan	Grants and Donations	
		1,159,825	12,453,028	422,348	1,813,431	455,478	10,000,000	50,000	
CAPITAL REVENUES									
<u>Dedicated Tax Revenues</u>									
Real Estate Transfer Tax		935,000							
<u>Department Reimbursements</u>									
Board of Supervisors	10,000								
Police Department Assessments	122,700								
Public Works Assessments	525,500								
Administration Assessments	65,000								
Fire Assessments	207,600								
Park Assessments	2,500								
Planning Assessments	2,500								
<u>Capital Financing Proceeds</u>									
Capital Financing Proceeds (New Police Building)									
Tax-Exempt Bond Proceeds (2017 Projects)									
<u>State Revenue Sharing</u>									
State Liquid Fuels Fund				505,000					
<u>Other Incoming Revenues</u>									
Capital and Debt Service Fund		674,258							
Sewer Capital Revenues			729,800						
Open Space Revenues					130,000				
Fire Apparatus Fund						16,000			

PROJECT DESCRIPTIONS	Estimated Project Cost	2018 CAPITAL FUNDING SOURCES							
		Minor Capital Assessments	Capital & Debt Service Fund	Sewer Capital Fund	State Liquid Fuels	Open Space Fund	Fire Apparatus Fund	2017 Tax-Exempt Bank Loan	Grants and Donations

CAPITAL EXPENSES

Board of Supervisors

Debt Service Payment

Principal/debt service payments for Newtown bank loan	224,213		(224,213)						
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Technology

New technology and software for 5-member BOS	10,000	(10,000)							
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Township Administration

Debt Service Payment

Principal/debt service payments for Newtown bank loan	106,886		(106,886)						
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Facility Improvements

Base Bid Results New Township Meeting Hall and TAB Renovations	3,339,350							(3,339,350)	
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Black Rock Campus Site Work	2,875,000							(2,875,000)	
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Estimated Black Rock Park Contingencies	500,000							(500,000)	
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Digital Sign at Black Rock Campus	65,000		(65,000)						
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Technology

Voice and Data Technology For Renovated TAB	111,000							(111,000)	
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New Township Server	30,000	(30,000)							
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Software, Licenses, Warranties and Internet Security Upgrades	35,000	(35,000)							
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Equipment

Furniture and Fixtures For Renovated TAB	100,000		(100,000)						
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Other Charges

Traffic Impact Study	100,000		(100,000)						
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PROJECT DESCRIPTIONS	Estimated Project Cost	2018 CAPITAL FUNDING SOURCES							
		Minor Capital Assessments	Capital & Debt Service Fund	Sewer Capital Fund	State Liquid Fuels	Open Space Fund	Fire Apparatus Fund	2017 Tax-Exempt Bank Loan	Grants and Donations
<u>Police Department</u>									
<i>Debt Service</i>									
New Police Building - Interfund Loan Payback (Payment 2 of 20)	0		(225,000)	225,000					
<i>Minor Equipment</i>									
2018 Ram Truck 4 X 4	35,000	(35,000)							
2018 Dodge Charger	30,000	(30,000)							
Upfitting Ram	16,000	(16,000)							
Upfitting Charger	6,000	(6,000)							
Four (4) GPS Modems	3,000	(3,000)							
<i>Technology</i>									
Power DMS Accreditation Software Maintenance	4,600	(4,600)							
CODY COBRA Data Sharing	3,600	(3,600)							
E-Citation TRACS CODY Interface	3,000	(3,000)							
Medical and DUI Equipment	6,000	(6,000)							
Hawk Analytics Software Agreement	2,500	(2,500)							
Computer Upgrades	13,000	(13,000)							

PROJECT DESCRIPTIONS	2018 CAPITAL FUNDING SOURCES								
	Estimated Project Cost	Department Capital Assessments	Capital & Debt Service Fund	Sewer Capital Fund	State Liquid Fuels	Open Space Fund	Fire Apparatus Fund	2017 Tax-Exempt Bank Loan	Grants and Donations
<u>Fire and Emergency Services</u>									
<i>Facility Improvements/Debt Service</i>									
Fire House Appraisal	5,000						(5,000)		
Principal/debt service payments for Newtown bank loan	23,986		(23,986)						
<i>Major Equipment</i>									
New Ambulance	175,000		(125,000)						(50,000)
<i>Minor Equipment</i>									
Replace 2007 Chevy Tahoe	52,000	(52,000)							
Fire Prevention Inflatable (Teaching Aide)	18,000	(18,000)							
Turnout Gear	35,000	(35,000)							
SCBA and Ambulance Accessories	100,000	(100,000)							
Computer Upgrades	2,600	(2,600)							
<u>Planning, Zoning and Code Enforcement</u>									
Computer Upgrades	2,500	(2,500)							
Principal/debt service payments for Newtown bank loan	136,444		(136,444)						
<u>Public Works Department</u>									
<i>Road Improvement Projects</i>									
Kline Road	227,500				(227,500)				
Lisa Marie	120,750				(120,750)				
Woodland Avenue	115,500				(115,500)				
Cheyenne Road	94,500				(94,500)				
White Crow Circle	52,500				(52,500)				
Acoma Lane	52,500				(52,500)				
Hollow (near Egypt)	36,750				(36,750)				
Springfield Drive	0								
Madison Circle	0								
Chestnut Street	0								
Linden Way	0								
Fieldcrest Drive	0								

PROJECT DESCRIPTIONS	Estimated Project Cost	2018 CAPITAL FUNDING SOURCES							
		Department Capital Assessments	Capital & Debt Service Fund	Sewer Capital Fund	State Liquid Fuels	Open Space Fund	Fire Apparatus Fund	2017 Tax-Exempt Bank Loan	Grants and Donations
<i>Major Equipment</i>									
New Utility Truck (Removed)	0								
Replaces 2002 Chevrolet									
New 6-Wheel Dump/Plow	170,000								
Replaces 2000 Freightliner									
New 6-Wheel Dump/Plow (Removed)	0								
Replaces 2002 F-550									
Backhoe Replacement	140,000								
Replace 2005 CAT 420D									
Tow Behind Leaf Vacuum (<i>MS4 Compliant</i>)	37,000								
Capital Lease Placeholder		(347,000)							
<i>Sewer Capital Projects</i>									
Project Design Costs - Old State/Bechtel/Rosemont Extension	175,000			(175,000)					
Root Cut and Seal Laterals	50,000			(50,000)					
Pipe Patching	85,000			(85,000)					
Infill and Infiltration Repairs	150,000			(150,000)					
Replace Frames 2nd Avenue 113	16,500			(16,500)					
Schuykill Interceptor Cleaning & Rehabilitation	400,000			(400,000)					
Engineering Study - Greenwood Avenue Sewer	10,000			(10,000)					
Televise and Inspection	175,000			(175,000)					
Access Sanitary ROW along Schuykill River	200,000			(200,000)					
Replace 2nd Avenue Pump Station Force Main	150,000			(150,000)					
Replace 317' Broken Sewer along Montgomery Avenue	58,000			(58,000)					
<i>Sewer Capital Equipment</i>									
New ROW Mower	49,800			(49,800)					
Replace 1993 Case 495 ROW Mower									
<i>Park Capital Equipment</i>									
Replacement of 1989 Pequea Trailer #31	3,000	(3,000)							
Replacement of 2003 Smithco Infield Groomer #39	21,500	(21,500)							
Replacement of 2003 John Deere #38 (Removed)	0								
Replacement of 2006 GMC Sierra #26 (Removed)	0								
Replacement of 2008 F-550 Dump #28	90,000	(90,000)							

PROJECT DESCRIPTIONS	Estimated Project Cost	2018 CAPITAL FUNDING SOURCES							
		Department Capital Assessments	Capital & Debt Service Fund	Sewer Capital Fund	State Liquid Fuels	Open Space Fund	Fire Apparatus Fund	2017 Tax-Exempt Bank Loan	Grants and Donations
<i>Public Works/Buildings & Debt Service</i>									
Fence Repairs-All Parks	25,000	(25,000)							
Replace Two Garage Doors in PW	13,000	(13,000)							
Tree/Shrub Replacement	6,000	(6,000)							
Cap PW Garage Doors	20,000	(20,000)							
Principal/debt service payments for Newtown bank loan	23,986		(23,986)						
<u>Parks and Recreation/Open Space</u>									
Computer Upgrades	2,500	(2,500)							
Demolitions on Taylor Property	200,000					(200,000)			
Skate Park	350,000		(130,000)			(350,000)			
Principal/debt service payments for Newtown bank loan	28,743		(28,743)						