



# **TOWNSHIP OF UPPER PROVIDENCE**

## **2019 OPERATING AND CAPITAL BUDGET**

Adopted December 17, 2018

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## **TOWNSHIP MANAGER'S BUDGET TRANSMITTAL LETTER**



December 17, 2018

### ***Year In Review***

In preparing the 2019 Budget, we made a concerted effort to ensure that the document not only incorporates the Board's major policy goals but also exhibits good fiscal stewardship in our approach to attain these goals. This proposed budget continues to build upon the policy decisions enacted by the Board of Supervisors to bring fiscal stability to Township's operations.

Staff continues to strive in making incremental improvements to the budget process every year. This year our focus was on the capital budget process, specifically planning properly for the next 5-10 years by forecasting future capital costs and ensuring that appropriate funding mechanisms are in place to prevent unforeseen budget spikes. The most noteworthy accomplishment in 2018 is undoubtedly the (near) completion of the new municipal center. This center will unite most municipal functions in one building and will allow residents to complete multiple business transactions at one location.

The Township continues to benefit from strong real estate and earned income tax bases. The vibrant economy has paid dividends in terms of excess revenues, which the Township prudently used to limit its overall debt exposure. Of the \$10 million line of credit that we issued in 2017, we anticipate using only \$3.5 million by year's end. You will notice a 40% reduction in the debt service for the new municipal center project, which is reflected across all cost centers.

One important capital policy challenge that the Board needs to address is how best to balance cash financing of capital projects versus long-term financing of future major projects such as a new emergency services center and other major infrastructure projects over the next 5-10 years.

Since a recession can always be around the corner, this budget assumes conservative revenue projections and attempts to hold the line on increased fixed costs.

### ***High Level Budget Overview***

The 2019 Budget consists of three (3) major components.

1. 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 debt service payments.
2. 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 municipal sanitary sewer collection and conveyance system.
3. The Capital Budget comprises eight major capital funding sources: Minor Capital Assessments, General Capital/Debt Service, Sewer Capital, State Liquid Fuels, Open Space, Fire Apparatus, Capital Financing Proceeds and Capital Donations.

## GENERAL FUND

**Table I** below shows the 2019 projected General Fund revenues. For 2019 we are conservatively projecting revenues at around \$17.2 million, which for the first time in several years, assumes a zero use of the Township's cash reserves to balance the 2019 budget. We are also projecting no increase in the public safety levy, which will remain unchanged at 1.2 mills.

**TABLE I**  
*General Fund Revenues*

Category	2018 Approved	2018 Projected	2019 Proposed	2019 Adjusted
Public Safety Levy	2,400,000	2,527,155	2,522,500	2,522,500
Real Estate Transfer Tax	935,000	1,000,000	940,000	1,000,000
Earned Income Tax	8,600,000	8,900,000	9,000,000	9,200,000
Local Services Tax	825,000	825,000	850,000	850,000
PILOT Payment	43,500	43,500	43,500	43,500
Licenses and Permits	533,000	473,500	472,500	497,500
Fines and Forfeitures	71,500	73,331	68,700	71,750
Interest Earnings	50,000	105,000	105,000	105,000
Rents and Royalties	84,600	78,200	62,000	62,000
Grants and Shared Revenue	655,707	714,340	716,845	716,845
Fees and Permits	829,800	1,189,332	1,033,450	1,131,000
Recreation Program Fees	482,600	443,500	472,000	474,000
Miscellaneous Revenues	50,000	53,500	53,300	53,300
Transfers In	198,000	198,000	375,000	400,000
Expenditure Refunds	14,250	20,000	15,000	14,605
Budgetary Reserves	2,421,543	1,307,642	1,784,755	0
Delinquency Collections	55,500	48,000	28,000	28,000
	<b>18,250,000</b>	<b>17,996,266</b>	<b>18,542,550</b>	<b>17,170,000</b>

## ***Revenue Highlights***

The following are noteworthy General Fund revenue highlights:

- In 2018 we continue to experience strong revenue growth in both real estate transfer taxes and building permits. While we expect the economy to remain strong in 2019, the Township is nearing buildout for major new construction projects. This will naturally produce diminishing returns with respect to construction-driven revenues such as building permits.
- Transfer taxes are very unpredictable revenues to forecast because they are not only tied to new construction, but also the turnover of existing real estate. Because this remains a relatively unstable revenue resource, the majority of all real estate transfer taxes remain a dedicated revenue source to the Township's Capital and Debt Service Fund.
- The earned income tax is projected to exceed our 2018 revenue estimates, which is directly tied to the strong economy and low unemployment rate. The EIT remains the Township's primary revenue source and will likely remain so in the foreseeable future. However, it is highly cyclical and very vulnerable to economic downturns. Moreover, approximately 40% of the Township's EIT revenues derive from non-residents who work in Upper Providence but live in a community that has no earned income tax. Those revenues could disappear in a heartbeat.
- 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 2019. Despite continued real estate growth within Upper Providence, we are not projecting major increases in the levy, primarily due to the continuing rise of Board of Assessment appeals, which tends to cancel out any measurable real estate gain.

Table II below summarizes 2019 General Fund expenses for each major cost center except sewers. Proposed expenditures, after incorporating the Township Manager Office's (TMO) adjustments, is around \$17.2 million.

**TABLE II**  
***General Fund Expenditures***

Category	2018 Approved	2018 Projected	2019 Proposed	2019 Adjusted
Board of Supervisors	498,375	447,198	499,681	356,533
Administration and Finance	1,391,953	1,413,905	1,689,059	1,346,248
Tax Collector	168,650	163,176	161,729	168,425
Legal Services	212,100	127,799	266,500	151,500
Police Protection	6,495,784	6,256,343	6,846,142	6,535,042
Emergency Services	1,616,352	1,454,798	1,999,707	2,156,294
Planning and Zoning	962,897	882,715	1,221,277	975,538
Public Works	3,256,475	3,317,972	7,045,385	3,278,641
Parks and Recreation	1,136,651	1,003,900	1,717,085	1,020,739
Transfers Out	2,510,763	2,928,460	1,200,300	1,181,040
	<b>18,250,000</b>	<b>17,996,266</b>	<b>22,646,865</b>	<b>17,170,000</b>

### *Expenditure Highlights*

Original Staff expenditure requests, including non-recurring capital requests, totaled \$22,646,865. We reviewed each line item request in accordance to the Board's adopted strategic plan, and reduced the overall expenditure requests by \$5.48 million to a proposed \$17,170,000 spending plan, which keeps this proposed budget balanced without any use of cash reserves.

We believe this is a responsible budget, which is below the 2018 amended budget and well within the 2.8% Consumer Price Index increase for the Philadelphia region. Despite these reductions this proposed budget also absorbs two (2) new major cost drivers:

1. The \$10 million bank loan is set to convert to a long-term 15-year loan instrument on March 20, 2019. Over the past two years, we were able to draw on this loan as a line of credit to pay for all qualified projects authorized by this note issue. These projects included roads, open space acquisition and the new municipal center renovations. We anticipate a ~ \$6 million balance in unallocated loan proceeds, which we are recommending be applied to ~ \$1 million in road improvements and ~ \$4.5 million as the Township's share for the new emergency services facility. The full debt service impact of this \$10 million issue has been programmed into the 2019 budget.

2. The second major cost driver is the planned increase in staffing costs to fund an expansion in the service hours of our paid career firefighters/EMTs.

Below are the noteworthy highlights for each department:

## **BOARD OF SUPERVISORS**

### *Noteworthy Highlights*

In the 2018 operating budget, we assigned a portion of the projected municipal building debt service to reflect the associated square footage costs for the new meeting hall and enlarged dais to accommodate comfortably the new 5-member Board. We had budgeted an annual debt service assessment of \$224,213, assuming a 10-year payback on the Newtown bank loan. However, the revised debt service will be \$147,339 or 50% less than originally projected, given the lower loan utilization of the bank loan.

There is little variance among the Board's other line items, the only main exception being contracted services. Based on past experience, we are relying more on our new web site and social media to impart timely information to Township residents while scaling back the costs for professional editors, postage and printing costs.

## **ADMINISTRATION AND FINANCE**

### *General Highlights*

The Administration and Finance cost center reflects a 3.3% reduction over the 2018 amended budget. Despite this reduction, the department is absorbing a one-time charge of \$108,240 to cover all planned upgrades to the Township's computer network and disaster recovery systems. This assessment will benefit all Township departments, not just Administration. Also contributing to this department's budget decrease is a lower anticipated debt service payment for its square footage share of the new municipal center.

This cost center does include some personnel restructuring:

1. The Accounts Receivable Associate position will be eliminated and sewer billing and collection will be privatized through a third-party billing arrangement, which we expect to be ready in time for the next sewer billing cycle. In order to further reduce costs associated with third-party billing, we plan to implement semi-annual sewer billing in the future.

2. A new Executive Assistant/Paralegal position will be based in the new municipal center and provide vital administrative and paralegal support to the Township Manager, Assistant Manager and Department Heads. This position will be replacing the retiring executive secretary from the Planning Department.

## **TAX COLLECTOR**

### *Noteworthy Highlights*

The 2019 Budget reflects the full costs of the Tax Collector's stipend as part of her new responsibility to collect the new public safety levy. The proposed commission rates remain unchanged from what the prior Board of Supervisors enacted in 2017. The new municipal center will house the elected tax collector, which will allow residents to transact business at one location.

## **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 in the past, although we do not foresee any such budget shocks on the horizon. There are some noteworthy changes to this cost center worth highlighting:

1. We increased the special legal services to account for John Muir's consulting services to both UPT and Trappe Borough as we gravitate toward a combined fire department.
2. In lieu of hiring an in-house HR professional, we are programming a fixed dollar amount, upon which we can draw as needed on special HR projects not requiring labor counsel services but some knowledge of state and federal labor laws.
3. We split labor counsel services among non-union and police union services, especially as we enter the end of the 5 year police agreement. These latter costs are best appropriated to the police budget itself.

## **POLICE PROTECTION**

### *Noteworthy Highlights*

The police budget represents the lion's share of the Township budget. Fixed contractual costs imposed by the 2017 Act 111 Arbitration Award are reflected proportionally across various line items. The binding award mandates a 3.25% wage hike for all uniformed members, including the non-union command staff.

Because of a larger than anticipated turnover of some uniformed positions in 2018, there were a number of vacant positions which allowed the department to stay within the department's 2018 authorized budget. We advertised and began testing a new class of recruits throughout the year and we are now at full budget staffing.

Even though the police department is by far the largest Township department, of all the departments its budget is the easiest to prepare because fixed, contracted costs are what drives the budget. These include contracted police salaries, benefit and contracted allowances.

The department's only major capital outlay is for the uniformed fleet, which has been operating successfully on a 3-4 year replacement cycle funded through regular departmental assessments. This year Chief Toomey is recommending equipping all patrol officers with body cameras, for which we will be receiving a partial grant.

## **EMERGENCY SERVICES**

The Department of Emergency Services will be undergoing a radical metamorphosis in 2019, as we begin the exciting yet arduous journey of creating a combined, regional fire company in partnership with Trappe Borough, Trappe Fire Company and Black Rock Fire Company. We are at the very early stages of forging a path forward, so it has been particularly challenging preparing this year's departmental budget. There will likely need to be some budget amendments down the road as we develop a definitive path forward.

That being said, however, we are proposing a ~ \$2.16 million spending plan for the department, which represents a \$539,942 or 33.4% increase in the department's operating budget. As we mentioned briefly in the introductory statement, there are two major cost drivers comprising this increase:

1. ~ \$472,444 or 78% of this increase represents the estimated debt service on \$4.5 million of the unused 2017 note issue, which is amortized over 15 years.

2. Transitioning to provide 12-hour daily coverage 7 days per week will require a 37% increase in overall staffing costs, which will include a much greater utilization of per diem employees. You will notice an appreciable increase in all these operating line items to accommodate this expanded schedule.

While this is admittedly a huge increase, once these cost drivers have been incorporated into the budget, future increases should be nominal at best and more consistent with other departments. We anticipate and expect that should the Trappe merger occur, Trappe Borough will be contributing an annual operating allowance to help defray the costs of these new hires. These negotiations are just now getting underway.

## **PLANNING AND ZONING**

Last year was a trial period, in which we contracted with Geoff Grace of Grace Planning Associates to serve as the Township's contracted Director of Planning and Zoning. This trial period was designed to free up the Assistant Township Manager's time to focus more on emergency service issues, a function that will only be expanding in scope as the fire/EMT regionalization effort moves forward. The plan was to reevaluate this privatization experiment and decide whether to pivot toward a full-time salaried Director or continue with the contracted relationship.

We have reviewed both the pros and cons of this arrangement, and we believe the pros outweigh the cons and that the contracted relationship should continue for next year, at which time we will evaluate the relationship again. Utilizing a professional contract, similar to third-party inspections and billing, allows the Township to avoid the extra overhead and insurance costs associated with a full-time employee. We only incur costs for the business transaction itself and in the case with Geoff, we are able to charge his review time to developer escrow and special project accounts as warranted.

One such example is the Comprehensive Plan and Official Map Updates, which are included in the Planning Department's capital program for next year and 2020. A good portion of Geoff's contracted time in 2019 will be charged to the capital account. If development were ever to slow down, then we can always scale back the consulting hours as needed.

In light of our recommendation to continue in a contracted relationship with Grace Planning Associates, we anticipate that the department budget to remain predominantly level in 2019 despite the anticipated surcharge to cover the costs for the Comprehensive Plan Update.

## **PUBLIC WORKS**

The Public Works budget returns to its original funding structure, following a one year experiment that combined certain park functions within the departmental hierarchy. While this combination structure had its merits, both the Public Works and Recreation Directors support a return to the original organizational structure, which is reflected in the 2019 budget.

We reported last year that full-time Public Works staffing declined by two positions due to furloughs and attrition. The Department will again be losing two additional full-time employees this year due to retirements. Of these four positions, two were primarily dedicated to janitorial services, which we will be contracting out once the new municipal center goes on line later this year. We are recommending replacing one full-time position next year and a second position in 2020.

Overall, we are proposing a \$3,278,641 departmental budget, representing less than 1% net decrease in the overall departmental budget. Note that this proposed spending plan provides the requisite debt service from the remaining \$1 million in loan proceeds for pavement management projects in two of Upper Providence's aging subdivisions. Similar to the new emergency services building, we have programmed \$129,003 in debt service over a 10 year period at a 2.5% interest rate.

## **PARKS AND RECREATION**

As with Public Works, the Parks and Recreation budget returns to its original funding structure for the same reasons stated above. The future of the Recreation Center is in a state of uncertainty, given the vocal pushback we received at our proposal to convert the Center from a membership-based fitness center to a more open community center that offers fee-based programming. There were serious discussions – and these discussions continue today – on the future viability of the Recreation Center as well as the type of programming the Township should be offering to its residents.

The entire Recreation Center experience exposed the need for good, valid survey data to help Township officials better understand the types of recreation amenities that residents desire. The Board wisely commissioned a qualified consultant to prepare this survey, which should be completed in early 2019. These survey results will likely influence future Board policy decisions as it relates to Center's future.

In the interim, however, the Board voted to keep the Recreation Center open in its current capacity over the next two (2) years and challenged Staff to innovate and try new approaches to improve the Center's utilization and reduce operating costs. We elevated to full-time status an interim Recreation Center Manager to focus exclusively on the management of Recreation Center operations, allowing the Director to focus more on non-Center based programs.

The proposed 2019 Parks and Recreation budget includes these programmatic changes, which we expect will remain unchanged for the year. The \$1,020,739 spending plan reflects a ~ 10% reduction over the amended 2018 budget. Because of \$330,000 in anticipated developer contributions, we are not recommended a transfer to the open space fund this year, which accounts for the majority of the expenditure reduction in this department.

## SEWER OPERATING FUND

Tables III and IV below and the next page show the expenses and revenues balanced at \$3,834,000. While this operating fund has remained very stable over the years, we find it necessary to recommend a modest rate adjustment to cover the increased fixed costs passed on by the Lower Perkiomen Valley Regional Sewer Authority.

The Authority enacted this increase in part to raise the necessary capital costs to fund the middle interceptor project. The proposed budget includes an \$26.50 per quarter rate adjustment for the average resident. With this adjustment, the Township's rate structure remains among the lowest of all area municipalities.

**TABLE III**  
*Sewer Fund Revenues*

Revenue Category	2018 Budget	2018 Projection	2019 Proposed	2019 BOS
Interest Earnings	10,000	20,000	15,000	10,000
Sewer Tapping Fees	4,000	6,200	4,000	4,000
Sewer Use Charges	2,125,000	2,130,000	2,125,000	3,350,000
Unused EDU Charges	450,000	500,000	450,000	450,000
Sewer Assessments	15,000	22,650	15,000	15,000
Sewer Certification Fees	5,000	6,200	5,000	5,000
	<b>2,613,000</b>	<b>2,685,050</b>	<b>2,609,000</b>	<b>3,834,000</b>

**TABLE IV**  
***Sewer Fund Expenses***

<b>Expense Category</b>	<b>2018 Budget</b>	<b>2018 Projection</b>	<b>2019 Proposed</b>	<b>2019 BOS</b>
General Expenses	150,225	147,200	147,200	132,200
Payments - LPVRSA	2,100,000	2,022,000	2,325,300	2,325,300
Payments - Royersford Borough	5,500	5,600	5,500	5,500
Payments - Collegeville/Trappe	7,000	6,400	6,400	6,400
Transfer - General Fund	49,000	49,000	49,000	58,000
Transfer - Public Works Salaries	79,000	79,000	79,000	201,000
Transfer - Employee Benefits	70,000	70,000	70,000	141,000
Transfer - Sewer System/Capital	229,800	229,800	411,600	964,600
	<b><u>2,690,525</u></b>	<b><u>2,609,000</u></b>	<b><u>3,094,000</u></b>	<b><u>3,834,000</u></b>

## 2019 CAPITAL BUDGET

The 2019 Capital Budget is attached to this report. It comprises eight (8) major funding sources, from which ~ 12.9 million will be appropriated as showing in Table V below:

**TABLE V**  
*2019 Capital Budget*

<b>Funding Source</b>	<b>Amount</b>
Minor Capital Assessments	609,299
Capital and Debt Service Fund	1,603,925
Sewer Capital Fund	2,178,950
State Liquid Fuels	1,159,650
Open Space Fund	254,500
Fire Apparatus Fund	210,000
Capital Financing	5,314,000
Grants and Donations	1,585,230
	<b>12,915,554</b>

Be advised that this budget reflects the final “puts and takes” included in Budget Resolution 2018-78, which the Board of Supervisors officially ratified on December 17, 2018.

Respectfully Submitted,



Timothy J. Tieperman

## **GENERAL FUND REVENUES**

Account Number	Description	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2018 Actual 9/30	2018 Forecast	2019 Staff	2019 TMO	2019 BOS
<b><u>Real Property Taxes</u></b>										
01-301-100	Real Estate Taxes - General/Police	0	0	1,066,609	1,000,000	1,051,853	1,050,000	1,050,000	1,050,000	1,050,000
01-301-110	Real Estate Taxes - Fire	0	0	1,427,155	1,350,000	1,420,001	1,427,155	1,420,000	1,420,000	1,420,000
01-301-120	Real Estate Taxes - EMS	0	0	52,858	50,000	52,593	50,000	52,500	52,500	52,500
01-301-400	Property Taxes - Delinquent	0	0	0	48,000	15,019	48,000	25,000	25,000	25,000
01-310-010	Per Capita Tax - Current Year	46,249	105,690	0	0	0	0	0	0	0
01-310-030	Per Capita Tax - Delinquent	9,164	9,899	11,060	7,500	1,166	0	3,000	3,000	3,000
		<b>55,413</b>	<b>115,589</b>	<b>2,557,681</b>	<b>2,455,500</b>	<b>2,540,632</b>	<b>2,575,155</b>	<b>2,550,500</b>	<b>2,550,500</b>	<b>2,550,500</b>
<b><u>Act 511 Taxes</u></b>										
01.310.010	Per Capita Tax -- Current	46,249	105,690	0	0	0	0	0	0	0
01.310.030	Per Capita Tax -- Delinquent	9,164	9,899	0	0	0	0	0	0	0
01-310-100	Real Estate Transfer Tax	1,092,852	1,201,277	1,437,719	935,000	955,464	1,000,000	940,000	1,000,000	1,000,000
01-310-210	Earned Income Tax	8,303,081	8,762,845	9,351,033	8,600,000	6,186,756	8,900,000	9,000,000	9,200,000	9,200,000
01-310-510	Local Service Tax	774,907	839,655	946,208	825,000	475,575	825,000	850,000	850,000	850,000
01-310-600	Amusement Tax FILO	43,500	43,500	43,500	43,500	43,500	43,500	43,500	43,500	43,500
		<b>10,269,754</b>	<b>10,962,866</b>	<b>11,778,460</b>	<b>10,403,500</b>	<b>7,661,295</b>	<b>10,768,500</b>	<b>10,833,500</b>	<b>11,093,500</b>	<b>11,093,500</b>
<b><u>Licenses and Permits</u></b>										
01-321-610	Soliciting Permits	2,725	4,525	5,725	4,500	5,325	5,000	5,000	5,000	5,000
01-321-700	Special Event Permits	14,445	18,745	17,810	16,000	13,340	16,000	15,000	15,000	15,000
01-321-800	Cable Television Franchise	495,064	512,365	529,700	510,000	382,605	450,000	450,000	475,000	475,000
01-321-805	Cable Television Franchise Grant	0	0	0	0	0	0	0	0	0
01-322-820	Street Encroachment Permits	3,050	13,035	2,999	2,500	1,880	2,500	2,500	2,500	2,500
		<b>515,284</b>	<b>548,670</b>	<b>556,234</b>	<b>533,000</b>	<b>403,150</b>	<b>473,500</b>	<b>472,500</b>	<b>497,500</b>	<b>497,500</b>
<b><u>Fines and Forfeitures</u></b>										
01-331-110	Vehicle Code Violations	53,549	58,209	55,089	45,000	38,505	51,340	45,000	50,000	50,000
01-331-120	Ordinance/Statute Violations	20,457	22,925	34,310	22,500	13,681	18,241	20,000	18,000	18,000
01-331-130	Parking Tickets	6,168	3,895	3,942	4,000	1,375	3,750	3,700	3,750	3,750
		<b>80,174</b>	<b>85,029</b>	<b>93,341</b>	<b>71,500</b>	<b>53,561</b>	<b>73,331</b>	<b>68,700</b>	<b>71,750</b>	<b>71,750</b>
<b><u>Interest Earnings</u></b>										
01.341.100	Interest Earnings	35,314	73,113	139,084	50,000	105,465	105,000	105,000	105,000	105,000
		<b>35,314</b>	<b>73,113</b>	<b>139,084</b>	<b>50,000</b>	<b>105,465</b>	<b>105,000</b>	<b>105,000</b>	<b>105,000</b>	<b>105,000</b>
<b><u>Rents and Royalties</u></b>										
01-342-100	Rent of Land	27,856	26,227	29,552	27,000	20,154	27,000	25,000	25,000	25,000
01-342-150	Communications/Revenue Sharing	75,600	60,300	57,600	57,600	38,400	0	37,000	37,000	37,000
		<b>103,456</b>	<b>86,527</b>	<b>87,152</b>	<b>84,600</b>	<b>58,554</b>	<b>27,000</b>	<b>62,000</b>	<b>62,000</b>	<b>62,000</b>

Account Number	Description	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2018 Actual 9/30	2018 Forecast	2019 Staff	2019 TMO	2019 BOS
<b><u>State Grants and Shared Revenues</u></b>										
01-354-100	State Recycling Grant	58,143	35,039	60,432	64,957	70,308	70,308	56,095	56,095	56,095
01-355-010	Public Utility Realty Tax	11,695	11,576	10,677	10,500	0	10,500	10,500	10,500	10,500
01-355-080	Beverage Licenses	7,000	7,000	6,215	6,250	0	6,250	6,250	6,250	6,250
01-355-085	Local Share of Gaming Proceeds	0	0	0	0	753	1,000	1,000	1,000	1,000
01-355-120	Foreign Casualty Insurance Premium	0	0	0	0	0	0	0	0	0
01-355-121	General Municipal Pension System	317,588	380,594	371,649	371,000	435,648	440,000	440,000	440,000	440,000
01-355-130	Foreign Fire Insurance Premium	224,203	225,498	203,274	203,000	186,282	186,282	203,000	203,000	203,000
		<b>618,629</b>	<b>659,707</b>	<b>652,247</b>	<b>655,707</b>	<b>692,991</b>	<b>714,340</b>	<b>716,845</b>	<b>716,845</b>	<b>716,845</b>
<b><u>Fees, Services and Permits</u></b>										
01-361-300	Zoning/Subdivision/Land Development	174,480	64,242	65,392	55,000	59,040	60,000	55,000	55,000	55,000
01-361-320	Fees for Engineering Review					2,500	2,500	2,500	2,500	2,500
01-361-330	Change of Occupancy	1,300	1,360	640	600	320	600	600	600	600
01-361-340	Hearing Fees	0	0	0	0	0	0	0	0	0
01-361-350	Sign Permits	10,049	7,719	7,610	6,500	5,340	7,120	6,500	6,500	6,500
01-361-510	Sale of Maps & Plans	12	52	0	0	0	100	100	100	100
01-361-530	Sale of Subdivision & Land Development	45	15	0	0	0	100	100	100	100
01-361-540	Sale of Zoning Ordinance	125	50	0	0	0	100	100	100	100
01-361-560	Copying Fees	204	789	803	750	51	100	750	100	100
01-362-100	Donations/Contributions	8,200	17,725	0	14,000	13,570	14,000	14,000	14,000	14,000
01-362-105	Uniformed Salary Reimbursement	103,913	107,914	109,896	80,000	97,002	97,002	97,000	97,000	97,000
01-362-110	Accident Reports	7,551	8,151	6,540	5,500	5,050	5,500	5,500	5,500	5,500
01-362-111	Photographs/Fingerprints	570	1,200	1,355	1,000	1,545	1,600	1,300	1,300	1,300
01-362-150	Pistol Range Fees	0	0	0	0	0	0	0	0	0
01-362-160	Witness Fees	0	140	0	0	0	0	0	0	0
01-362-170	Restitution Fees	6,386	4,030	1,200	4,500	1,028	1,000	2,000	1,000	1,000
01-362-200	Fire Reports/Investigations	475	225	150	250	75	100	150	150	150
01-362-205	Non-Uniform Salary Reimbursement	0	4,511	0	0	560	560	600	600	600
01-362-210	Fire Cost Recovery Ordinance	0	0	6,381	10,000	4,628	5,000	6,000	5,000	5,000
01-362-250	Fire Protection Permits	93,877	51,696	53,699	50,000	28,981	40,000	40,000	40,000	40,000
01-362-260	Fire Inspections	67,392	56,925	54,675	40,000	26,985	30,000	27,500	27,500	27,500

Account Number	Description	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2018 Actual 9/30	2018 Forecast	2019 Staff	2019 TMO	2019 BOS
01-362-270	Fire Code Assessment Fees	650	0	0	0	0	0	0	0	0
01-362-400	Administrative Fees-Escrow	0	19,251	26,085	22,500	16,131	20,000	20,000	20,000	20,000
01-362-410	Building Permits	675,393	670,532	1,297,027	535,000	824,327	900,000	750,000	850,000	850,000
01-362-430	Plumbing Permits	1,736	2,754	2,687	1,800	1,743	1,800	1,800	1,800	1,800
01-362-460	Grading Permits	880	800	724	750	240	750	750	750	750
01-363-300	Street Lighting Charges (Oaks)	0	0	0	0	0	0	0	0	0
01-363-320	Development Lighting	1,200	900	1,200	1,200	900	1,200	1,000	1,200	1,200
01-364-300	Solid Waste Collection & Disposal	0	0	154	150	60	100	100	100	100
01-364-600	Recycling Bins	410	500	270	300	40	100	100	100	100
<b><u>Recreation Program Fees</u></b>		<b>1,154,848</b>	<b>1,021,481</b>	<b>1,636,488</b>	<b>829,800</b>	<b>1,090,116</b>	<b>1,189,332</b>	<b>1,033,450</b>	<b>1,131,000</b>	<b>1,131,000</b>
01-367-200	Memberships	0	58,092	53,096	57,500	29,422	57,500	75,000	75,000	75,000
01-367-300	Ticket Sales	0	116,141	79,557	100,000	55,099	76,000	76,000	78,000	78,000
01-367-400	Sponsorships/Donations	0	30,775	25,000	30,000	49,950	50,000	30,000	30,000	30,000
01-367-500	Recreation Center	0	35,264	49,097	30,000	21,593	30,000	30,000	30,000	30,000
01-367-600	Recreation Programs	0	198,658	183,516	175,000	160,938	175,000	185,000	185,000	185,000
01-367-610	Community Day/Celebrations	0	11,548	9,484	10,000	3,450	5,000	20,000	20,000	20,000
01-367-700	Bus Trips	0	29,397	17,423	12,000	5,795	10,000	11,000	11,000	11,000
01-367-800	Rental Income	0	56,888	39,557	38,100	13,765	20,000	20,000	20,000	20,000
01-367-850	Recreation FILO	0	0	0	0	0	0	0	0	0
01-367-870	Pavilion/Field Usage Fees	0	3,180	42,230	30,000	15,025	20,000	25,000	25,000	25,000
<b><u>Miscellaneous Revenues</u></b>		<b>0</b>	<b>539,942</b>	<b>498,959</b>	<b>482,600</b>	<b>355,037</b>	<b>443,500</b>	<b>472,000</b>	<b>474,000</b>	<b>474,000</b>
01-367-900	Miscellaneous Income	0	768	15,703	0	0	500	500	500	500
01-380-000	Miscellaneous Revenues	11,286	87,999	9,324	1,000	479	1,000	800	800	800
01-383-020	Special Assessment/Regal Cinema	52,439	51,983	49,620	49,000	50,203	52,000	52,000	52,000	52,000
		<b>63,726</b>	<b>140,750</b>	<b>74,647</b>	<b>50,000</b>	<b>50,682</b>	<b>53,500</b>	<b>53,300</b>	<b>53,300</b>	<b>53,300</b>

Account Number	Description	2015	2016	2017	2018	2018	2018	2019	2019	2019
		Actual	Actual	Actual	Budget	Actual 9/30	Forecast	Staff	TMO	BOS
<b><u>Interfund Transfers</u></b>										
01-392-080	Transfer from Sewer Operating Fund	157,523	165,658	368,789	198,000	198,000	198,000	375,000	400,000	400,000
01-392-085	Transfer from Recreation Operating Fund	739,981	2,155,727	0	0	0	0	0	0	0
01-392-350	Transfer from Highway Aid Fund	0	0	0	0	0	0	0	0	0
01-392-870	Transfer from Capital Expenditure Fund	0	498,604	0	0	0	0	0	0	0
01-392-900	Transfer from Fire Apparatus Fund	0	0	0	0	0	0	0	0	0
		<b>897,504</b>	<b>2,819,988</b>	<b>368,789</b>	<b>198,000</b>	<b>198,000</b>	<b>198,000</b>	<b>375,000</b>	<b>400,000</b>	<b>400,000</b>
<b><u>Expenditure Refunds</u></b>										
01-394-100	Refund of Prior Year Expenditures	15,889	2,191	121,037	2,250	14,838	15,000	10,000	9,605	9,605
01-394-200	Refund of Current Year Expenditures	13,419	23,536	17,360	12,000	2,630	5,000	5,000	5,000	5,000
01-399-000	Budgetary Reserve	0	0	0	2,421,543	0	0	1,784,755	0	0
		<b>29,308</b>	<b>25,727</b>	<b>138,397</b>	<b>2,435,793</b>	<b>17,468</b>	<b>20,000</b>	<b>1,799,755</b>	<b>14,605</b>	<b>14,605</b>
<b>GENERAL FUND REVENUES</b>										
		<b>13,823,408</b>	<b>17,079,390</b>	<b>18,581,477</b>	<b>18,250,000</b>	<b>13,226,951</b>	<b>16,641,158</b>	<b>18,542,550</b>	<b>17,170,000</b>	<b>17,170,000</b>

## **GENERAL FUND EXPENDITURES**

Account Number	Description	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2018 Actual 9/30	2018 Forecast	2019 Staff	2019 TMO	2019 BOS
<b>Board of Supervisors</b>										
01.400.113	Supervisor Salaries 5 @ \$4,125	11,550	12,375	12,375	20,625	15,469	20,625	20,625	20,625	20,625
01.400.150	Group Benefits Health Insurance (\$103,162) Dental Insurance (\$9,458) Vision Insurance (\$716) FICA (\$1,451)	81,592	75,078	73,114	114,787	87,194	114,787	114,787	110,000	110,000
01.400.151	Employer's Reimbursement Benefit	2,336	861	0	0	0	0	0	0	0
01.400.321	Telephone/Communications	2,453	1,650	2,046	3,000	1,308	1,745	2,500	2,000	2,000
01.400.420	Dues, Subscriptions, & Memberships MCATO (\$250) PSATS (\$3,600) Pennsylvania Municipal League (\$4,000)	4,179	3,769	3,808	7,350	3,431	4,575	7,850	7,850	7,850
01.400.425	Training/Seminars/Training MCATO Workshops (\$500) PSATS Annual Conference (\$2,000) Training Undesignated (\$500)	1,021	923	2,593	6,500	3,533	4,710	6,500	4,500	4,500
01.400.450	Contracted Services Taped BOS Meetings (26 meetings @ \$500) Annual Goals Workshop (\$1,000) Newsletter Printing Costs (2 @ \$5,000) Newsletter Postage (2 @ \$4,000)	43,253	92,169	38,298	56,900	18,243	24,324	51,500	32,000	32,000
01.400.500	Discretionary Donations Montgomery County Libraries (\$21,219) Schuylkill Canal Association (\$10,000)	0	15,775	15,000	35,000	31,219	31,219	35,000	31,219	31,219
01.400.700	Minor Capital Assessment	0	0	0	10,000	261	1,000	1,000	1,000	1,000
01.400.800	Capital and Debt Service Fund	0	0	0	244,213	244,213	244,213	259,919	147,339	147,339
		<b>146,385</b>	<b>202,601</b>	<b>147,234</b>	<b>498,375</b>	<b>404,871</b>	<b>447,198</b>	<b>499,681</b>	<b>356,533</b>	<b>356,533</b>

Account Number	Description	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2018 Actual 9/30	2018 Forecast	2019 Staff	2019 TMO	2019 BOS
<b><u>Township Administration</u></b>										
01-401-121	Salary - Manager	171,860	144,610	145,195	157,250	114,913	157,259	157,250	157,250	162,526
01-401-122	Salary - Communications Manager (FT)	0	27,764	51,745	51,750	39,940	51,750	51,750	25,875	26,744
01-401-123	Salary - HR Specialist (PT)	0	0	29,728	40,000	3,355	3,355	0	0	0
01-401-124	Salary - Permanent PT Staff	0	0	0	0	0	0	0	0	0
01-401-125	Salary - Assistant Township Manager	0	0	0	115,708	84,556	115,708	115,708	115,708	123,501
01-401-130	Salary - Finance Director	91,185	92,838	95,535	98,878	72,257	98,878	98,878	98,878	104,668
01-401-140	Salary - Full Time Staff	237,126	160,193	162,459	120,326	87,930	120,326	170,326	94,328	100,950
	Assistant Finance Director									
	Accounts Receivable Associate									
	Executive Assistant/Paralegal									
01-401-150	Group Benefits	204,743	148,083	130,213	203,832	130,591	203,832	238,872	203,500	203,500
	Health Insurance (\$25,000 @ 5)									
	Dental Insurance (\$10,000 @ 5)									
	Vision Insurance (\$664 @ 5)									
	FICA & Medicare (\$41,533)									
	Manager Car Allowance (\$6,000)									
	Other Insurances (\$4,000)									
01-401-182	Longevity	2,250	1,500	1,750	1,250	500	1,250	1,250	1,000	1,000
01-401-183	Overtime	1,940	726	538	750	870	1,000	1,000	1,250	1,250
01-401-190	Pension Allocation	0	126,002	69,834	67,573	87,346	87,346	90,500	90,500	90,500
01-401-210	Office Supplies	19,540	16,829	10,290	12,000	6,094	8,125	9,000	9,000	9,000
01-401-220	Operating Supplies	3,650	487	527	750	78	250	750	250	250
01-401-231	Vehicle Fuel	140	184	691	1,000	322	500	1,000	600	600
01-401-245	Credit/Debit Admin Fees	8,872	8,571	4,674	5,750	1,140	5,750	5,750	3,000	3,000
01-401-250	Repair/Maintenance Supplies	0	0	200	50	0	50	50	50	50
01-401-260	Small Tools/Minor Equipment	0	0	0	50	0	50	50	50	50
01-401-311	Accounting & Auditing Services	31,750	35,456	33,280	32,000	24,500	32,000	32,000	32,000	32,000
	Maille, LLP -- Annual Professional Audit									
01-401-312	Management Consulting Services	0	0	0	500	0	0	500	500	500

Account Number	Description	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2018 Actual 9/30	2018 Forecast	2019 Staff	2019 TMO	2019 BOS
01-401-317	Training PSATS, APMM, ICMA, GFOA, PELRAS, PML	715	2,719	7,708	6,500	8,295	8,300	8,300	6,500	6,500
01-401-321	Telephone /Communications Verizon, Verizon Wireless, Line Systems, Comstar	6,442	8,066	9,543	7,250	5,575	7,433	7,450	7,450	7,450
01-401-325	Postage Pitney Bowes, USPA, UPS and FexEx	8,608	11,960	6,285	7,500	11,367	7,500	7,500	7,500	7,500
01-401-331	Travel Expense	0	0	0	1,000	0	1,000	1,000	0	0
01-401-340	Advertising, Printing & Binding 21st Century Media	13,239	16,089	12,809	12,750	1,544	12,750	12,750	12,750	12,750
01-401-350	Insurance & Bonding PIRMA Liability Insurance Pool Township Manager and Finance Bonds	35,469	35,225	31,703	34,000	36,035	36,000	36,000	36,000	36,000
01-401-351	Insurance - Auto PIRMA Auto Insurance Pool	1,127	1,175	1,122	1,200	1,050	1,200	1,200	1,200	1,200
01-401-361	Electricity/Heat PECO Energy Charges (Allocated Share)	43,583	32,362	24,038	37,500	19,054	25,405	33,000	32,000	32,000
01-401-366	Water Service PAWC Water Charge (Allocated Share)	1,123	1,000	968	900	1,157	1,200	1,200	1,200	1,200
01-401-370	Repair/Maintenance Services	0	0	0	50	52	52	50	50	50
01-401-380	Rentals/Leases Xerox, Rothwell Document Solutions	13,520	10,405	10,687	11,000	6,806	11,000	11,000	11,000	11,000
01-401-420	Dues, Subscriptions, & Memberships SF Chamber of Commerce (\$500) SF Rotary Club (\$1,700) - Corporate Upgrade ICMA, APMM (\$2,000) GFOA (\$1,000) Professional Subscriptions (\$1,500)	4,095	4,962	1,316	5,000	6,734	6,750	6,700	6,700	6,700
01-401-425	Continuing Education/Prof. Development	0	0	745	1,000	(9)	1,000	1,000	750	750

Account Number	Description	2015	2016	2017	2018	2018	2018	2019	2019	2019
		Actual	Actual	Actual	Budget	Actual 9/30	Forecast	Staff	TMO	BOS
01-401-450	Contracted Services	33,087	73,209	130,868	85,000	101,197	135,000	130,000	130,000	130,000
	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)									
	Annual Website Maintenance Fee (\$15,000)									
	Employee Physicals (\$1,000)									
01-401-700	Minor Capital Assessment	0	8,731	21,414	65,000	54,851	65,000	187,304	108,240	108,240
01-401-800	Capital and Debt Service Fund	0	0	0	206,886	206,886	206,886	269,971	124,819	124,819
<b><u>Elected Tax Collector</u></b>		<b>934,063</b>	<b>969,145</b>	<b>995,864</b>	<b>1,391,953</b>	<b>1,114,986</b>	<b>1,413,905</b>	<b>1,689,059</b>	<b>1,319,898</b>	<b>1,346,248</b>
01-403-114	Salary - Elected Tax Collector	5,000	10,000	10,000	34,000	7,500	10,000	10,000	10,000	10,000
01-403-115	Commissions - Real Estate	0	0	0	0	25,244	25,500	24,000	24,000	24,000
	Commissions -- Public Safety Levy									
01-403-150	Employer's Contributions To Employee	383	765	765	2,625	2,505	2,625	2,625	2,625	2,625
	FICA									
01-403-180	Commissions - Local Services Tax	14,327	14,693	16,559	15,000	8,179	8,179	8,179	15,000	15,000
	H.A. Berkheimer Collection Fee									
01-403-181	Commissions - Earned Income Tax	107,119	111,280	117,796	111,250	63,161	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
01-403-210	Office Supplies	747	1,855	2,544	2,500	483	2,500	2,500	2,500	2,500
	Public Safety Levy Mailing Expense									
01-403-230	Heating Fuel	102	0	0	0	0	0	0	0	0
01-403-321	Telephone	81	300	359	400	192	300	300	300	300
01-403-325	Postage	3,000	4,180	1,550	2,250	2,217	2,217	2,250	2,250	2,250
	Public Safety Levy Postage Expense									

Account Number	Description	2015	2016	2017	2018	2018	2018	2019	2019	2019
		Actual	Actual	Actual	Budget	Actual 9/30	Forecast	Staff	TMO	BOS
01-403-353	Bond(s)	0	0	0	0	0	0	0	0	0
01-403-361	Electricity/Heat	1,137	498	373	575	280	575	575	450	450
01-403-366	Water Service	29	32	31	50	16	30	50	50	50
01-403-425	Seminars	0	0	0	0	0	0	0	0	0
		<b>131,923</b>	<b>143,603</b>	<b>149,976</b>	<b>168,650</b>	<b>109,778</b>	<b>163,176</b>	<b>161,729</b>	<b>168,425</b>	<b>168,425</b>
<b><u>Legal Services</u></b>										
01-404-310	Township Solicitor - Professional	108,705	87,061	77,881	90,000	53,729	71,638	85,000	80,000	80,000
01-404-311	Township Solicitor - Litigation	0	0	0	1,500	0	0	1,500	1,500	1,500
01-404-312	Township Labor Counsel	24,509	147,912	121,477	120,000	41,746	55,661	0	0	0
	Line item restructured between police and non-union									
01-404-313	HR Consulting Services	0	0	0	0	0	0	50,000	25,000	25,000
01-404-314	Special Legal Services	170	1,729	499	600	499	500	10,000	20,000	20,000
	Cohen Law Group (Cable Franchise)									
	Kozloff Stoudt (Fire/EMS Services)									
01-404-316	Debt Collection Services	0	0	0	0	0	0	0	0	0
01-404-317	Township Labor Counsel-Police	0	0	44,299	0	0	0	70,000	0	0
	Eckert Seamans Cherin & Mellott									
01-404-318	Township Labor Counsel-Non Uniform	0	0	19,527	0	0	0	50,000	25,000	25,000
		<b>133,384</b>	<b>236,701</b>	<b>263,682</b>	<b>212,100</b>	<b>95,975</b>	<b>127,799</b>	<b>266,500</b>	<b>151,500</b>	<b>151,500</b>

Account Number	Description	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2018 Actual 9/30	2018 Forecast	2019 Staff	2019 TMO	2019 BOS
<b><u>Police Department</u></b>										
01-410-122	Salary - Chief	123,539	130,373	130,693	135,268	95,507	135,268	139,664	139,664	139,664
01-410-123	Salary - Lieutenant	104,057	107,381	110,572	120,466	81,922	120,466	127,066	127,065	127,065
01-410-140	Salaries & Wages	2,382,599	2,511,515	2,632,260	2,902,758	1,941,217	2,644,234	2,997,098	2,890,000	2,894,053
	Sergeants (5)									
	Corporals (5)									
	Patrolmen (17)									
	Office Staff (2½)									
01-410-142	Crossing Guards	23,125	24,815	25,444	26,117	17,313	26,117	26,117	26,117	26,966
01-410-150	Group Benefits	1,334,512	1,654,478	1,518,383	1,600,000	1,174,315	1,565,753	1,656,720	1,616,000	1,616,754
	Health Insurance									
	Dental Insurance									
	Visian Insurance									
	FICA									
	Life Insurance									
	Short/Long-Term Disability									
	Workers Compensation									
01-410-181	Education Incentive	3,851	24,788	31,250	33,000	31,250	33,000	43,000	40,000	33,397
01-410-182	Longevity	64,373	71,036	69,130	78,000	54,452	78,000	79,643	79,643	84,643
01-410-183	Overtime	98,663	115,103	142,967	95,000	95,829	127,772	95,000	95,000	95,000
01-410-185	Reimbursed Overtime	78,272	78,156	92,891	70,000	59,284	79,045	75,000	75,000	75,000
01-410-187	Holiday Pay	104,854	138,317	139,454	114,000	78,334	104,445	114,000	114,000	114,000
01-410-188	Other Salaries & Wages	1,200	6,000	13,900	14,250	13,600	14,250	14,250	14,250	14,250
	Detective Pay (\$6,000)									
	Chief's Bonus (\$4,000)									
01-410-189	Court Time	28,339	20,397	25,093	20,000	20,174	26,989	19,000	19,000	19,000
01-410-190	Pension Allocation	0	550,812	606,872	760,500	606,872	760,500	726,000	726,000	726,000
	2019 Minimum Municipal Obligation									
01-410-210	Office Supplies	4,688	3,978	4,456	3,000	2,323	3,097	3,500	3,100	3,100
	Business Cards/ Envelopes / Citation Forms									
	Wrigley's/ W.B. Mason									

Account Number	Description	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2018 Actual 9/30	2018 Forecast	2019 Staff	2019 TMO	2019 BOS
01-410-220	Operating Supplies	9,813	14,133	16,092	10,000	8,489	11,319	12,500	12,500	12,500
	Ammunition/ Computer Supplies/ Petty Cash									
	Evidence Collection/ PA DUI Association									
01-410-231	Vehicle Fuel	51,748	41,031	44,802	55,000	34,507	46,009	55,000	55,000	55,000
01-410-238	Clothing & Uniforms	26,672	26,374	21,996	29,000	27,662	28,000	28,000	28,000	28,000
	2019 Shoe Allowance									
	Galls/ Red the Uniform Tailor									
01-410-250	Repair/Maintenance Supplies	4,144	5,238	5,735	5,500	3,889	5,185	5,200	4,800	4,800
01-410-260	Small Tools/Minor Equipment	6,592	69	0	2,000	0	1,000	2,200	2,200	2,200
01-410-317	Training	18,248	17,143	19,784	19,000	17,076	21,000	21,000	21,000	21,000
	PATC/ FBINAA/ Police Chief's Association									
	Personal Protection/ Field Officer Training									
01-410-321	Telephone	24,036	30,035	35,801	30,000	23,674	31,565	32,000	30,000	30,000
01-410-325	Postage	374	392	377	175	186	200	200	200	200
01-410-326	Radio Equipment Lease-DO NOT USE**	690	0	0	750	0	0	0	0	0
01-410-327	Radio Equipment Maintenance	0	0	0	400	0	0	1,150	1,150	1,150
01-410-342	Advertising, Printing & Binding	0	1,399	0	1,000	0	0	1,000	1,000	1,000
01-410-350	Insurance - Liability	70,203	44,531	45,727	55,000	42,774	43,000	55,000	55,000	55,000
	PIRMA Liability Insurance Pool									
01-410-351	Insurance - Auto	21,090	22,407	24,771	26,000	24,962	25,000	26,000	26,000	26,000
	PIRMA Automobile Insurance Pool									
01-410-361	Electricity/Heat	23,834	16,753	20,403	25,000	16,956	22,608	25,000	23,000	23,000
01-410-366	Water Service	3,508	811	790	900	663	884	900	900	900
01-410-374	Repair/Maintenance Services	33,959	33,836	44,821	34,000	34,534	40,000	40,000	37,500	37,500
	Vehicle Repair/ Undesignated									
01-410-380	Rentals/Leases	3,150	2,055	1,864	2,500	592	2,500	2,500	2,500	2,500
	Copy Machine									

Account Number	Description	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2018 Actual 9/30	2018 Forecast	2019 Staff	2019 TMO	2019 BOS
01-410-420	Dues, Subscriptions, & Memberships	2,798	1,665	1,250	2,500	605	2,500	2,500	2,500	2,500
	Police Chiieef's Association									
	Montgomery County FOP									
	Montgomery County MIRT									
	NTO									
	Magloclen									
	PA Criminal Law									
	Undesignated/Other									
01-410-450	Contracted Services	54,911	68,770	89,956	95,000	75,077	100,000	92,000	92,000	92,000
	Comcast Cable									
	Plan-It Software Maintenance									
	All Traffic Solutions									
	Animal Control									
	IT Services									
	Eagle Wireless									
	Accreditation									
	Cody Software Contract									
	Undesignated/Other									
01-410-455	Labor Counsel Services (Police)							70,000	70,000	70,000
	Eckert Seamans Cherin & Mellott									
01-410-460	Miscellaneous	4,457	5,200	4,619	4,000	3,516	4,000	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
01-410-700	Capital Purchases	0	144,122	0	122,700	112,228	149,637	134,200	93,900	93,900
01-410-800	Capital Assessment	0	120,896	0	0	0	0	116,734	0	0
		<b>4,715,299</b>	<b>6,037,010</b>	<b>5,925,154</b>	<b>6,495,784</b>	<b>4,702,782</b>	<b>6,256,343</b>	<b>6,846,142</b>	<b>6,530,989</b>	<b>6,535,042</b>

Account Number	Description	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2018 Actual 9/30	2018 Forecast	2019 Staff	2019 TMO	2019 BOS
<b>Department of Emergency Services</b>										
01-411-140	Salary-Fire Marshal Restructured and Expanded Position (1)	75,723	78,437	88,463	93,463	78,635	78,635	100,000	100,000	100,000
01-411-145	Salary-Fire Staff Assistant Fire Marshal (1) Emergency Management Coordinator (1) Career Firefighter (4)	169,401	204,211	245,575	276,442	207,183	276,442	429,161	415,000	415,000
01-411-146	Volunteer Recruitment and Retention	0	902	3,182	5,000	1,190	2,000	5,000	5,000	5,000
01-411-147	Administrative Assistant	0	0	0	0	0	0	0	0	0
01-411-150	Volunteer Incentive Program	50,264	70,728	45,000	45,000	54	45,000	45,000	45,000	45,000
01-411-151	Group Benefits Health Insurance Dental Insurance Vision Insurance FICA Life Insurance Short/Long-Term Disability Workers Compensation	176,879	207,998	243,735	267,084	179,423	239,231	317,982	345,000	345,000
01-411-182	Longevity	250	250	250	500	500	500	0	0	0
01-411-183	Overtime	16,449	24,048	17,639	15,000	21,009	28,000	48,000	48,000	48,000
01-411-185	Employee Incentive Program	27,500	15,750	17,500	17,500	0	17,500	20,500	21,000	21,000
01-411-190	Pension Allocation 2019 Minimum Municipal Obligation	0	26,785	43,053	44,027	59,027	59,027	72,100	72,100	72,100
01-411-210	Office Supplies Wrigley's/ W.B. Mason/ Fire Forms	1,338	993	416	1,250	131	150	1,250	1,250	1,250
01-411-220	Operating Supplies	546	998	1,072	1,500	649	865	1,500	1,000	1,000
01-411-231	Vehicle Fuel	8,963	8,279	9,235	10,000	8,737	11,649	12,000	11,650	11,650
01-411-238	Clothing & Uniforms 2018 Shoe Allowance (\$1,500) Uniforms	8,979	8,767	9,963	9,000	10,184	10,184	12,500	12,500	12,500
01-411-260	Small Tools/Minor Equipment Hand Tools/ AEDs/ Fire Hose & Extinguishers Undesignated	18,542	16,527	19,876	16,000	14,654	15,000	16,000	16,000	16,000

Account Number	Description	2015	2016	2017	2018	2018	2018	2019	2019	2019
		Actual	Actual	Actual	Budget	Actual 9/30	Forecast	Staff	TMO	BOS
01-411-310	Per Diem Firefighters	1,450	18,743	28,209	38,000	31,047	38,000	137,000	137,000	137,000
01-411-311	Audit Fire Plan System	5,066	0	0	0	0	0	0	0	0
01-411-313	Planning Assistance	0	0	0	0	0	0	0	0	0
01-411-317	Training/Seminars	14,032	20,251	10,528	18,000	11,614	15,485	23,000	23,000	23,000
	First Aid Certifications									
	ILT									
	NFPA									
	CFPS									
	Emergency Responder									
	Continuing Education									
	Fire Investigation Seminars									
	Undesignated									
01-411-321	Telephone/Communications	10,406	8,497	10,376	10,000	8,267	11,022	11,500	11,000	11,000
	Verizon Wireless/ Line Systems/ Comstar									
01-411-325	Postage	239	10	0	100	13	100	100	100	100
01-411-327	Radio Equipment Maintenance	4,237	842	0	2,500	0	1,000	2,500	2,500	2,500
01-411-342	Fire Street Map Reprint	0	0	0	6,500	4,050	4,050	0	0	0
	Emergency Zone Maps									
01-411-350	Insurance - Liability	689	700	748	800	5,769	800	800	800	800
	PIRMA Liability Insurance Pool									
01-411-351	Inurance - Auto/Fire Trucks	27,198	28,620	29,592	30,000	23,216	30,000	30,000	30,000	30,000
	PIRMA Auto/Fire Liability Insurance Pool									
01-411-361	Electricity/Heat	12,927	7,769	5,740	8,250	4,315	5,753	8,000	7,000	7,000
01-411-363	Hydrant Service	133,016	123,826	132,715	145,000	57,186	135,000	145,000	140,000	140,000
	Borough of Phoenixville									
	PAWC									
01-411-366	Water Service	303	312	301	350	183	350	350	350	350
01-411-374	Repair/Maintenance Services	18,905	26,313	21,219	19,000	13,893	18,524	19,000	19,000	19,000
	Vehicle Repairs									
	Undesignated									

Account Number	Description	2015	2016	2017	2018	2018	2018	2019	2019	2019
		Actual	Actual	Actual	Budget	Actual 9/30	Forecast	Staff	TMO	BOS
01-411-380	Rentals	500	0	0	500	0	500	500	500	500
01-411-414	Training Drills	3,301	532	971	0	440	500	500	500	500
01-411-420	Dues, Subscriptions, & Memberships	1,783	2,205	455	2,500	1,130	2,500	3,500	2,500	2,500
	IAAI									
	NAFI									
	NFPA									
	ICC									
	KEMI									
	PACO									
01-411-450	Contracted Services	23,547	43,989	35,443	44,000	28,354	38,000	50,000	45,000	45,000
	Physicals									
	Equipment Testing									
	IT/Cloud Contract									
	Repeater Rental									
	Pager Software									
	Undesignated									
01-411-460	Fire Prevention Expense	2,534	1,622	6,165	6,500	5,659	7,545	11,000	8,000	8,000
	Community Day/School Visits									
01-411-462	Miscellaneous	996	764	227	1,000	401	500	500	500	500
01-411-540	Contribution to Volunteer Fire	297,006	242,705	183,531	200,000	12,898	200,000	200,000	200,000	200,000
01-411-550	EMS Contribution	0	0	50,000	50,000	50,000	50,000	50,000	50,000	50,000
01-411-700	Capital Expenditures	0	55,780	10,197	207,600	86,664	87,000	2,600	2,600	2,600
01-411-800	Capital and Debt Service Fund	0	0	278,084	23,986	23,986	23,986	222,864	382,444	382,444
		<b>1,112,969</b>	<b>1,248,153</b>	<b>1,549,460</b>	<b>1,616,352</b>	<b>950,462</b>	<b>1,454,798</b>	<b>1,999,707</b>	<b>2,156,294</b>	<b>2,156,294</b>

Account Number	Description	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2018 Actual 9/30	2018 Forecast	2019 Staff	2019 TMO	2019 BOS
<b><u>Department of Planning and Zoning</u></b>										
01-414-130	Salary - Zoning Administrator	109,188	54,171	0	0	0	0	0	0	0
01-414-135	Salary-Dir. of Plan., Zon., & Com. Dev. Privatization vs in-house employee still under review	0	91,827	110,725	0	0	0	125,000	0	0
01-414-140	Salaries & Wages Executive Assistant/Paralegal (½) PT Staff Permit Clerk (1)	112,280	116,499	117,588	117,903	88,660	118,213	129,458	140,651	145,731
01-414-145	Salary - Building Code Officials Residential Building Inspector (1)	153,937	156,580	121,579	83,462	60,991	83,462	83,462	83,462	86,262
01-414-150	Group Benefits Health Insurance Dental Insurance Vision Insurance FICA Other Insurances	189,426	184,420	143,924	92,013	68,105	92,013	136,201	110,000	110,000
01-414-180	Other Salaries & Wages PC and ZHB Board Fee	2,300	1,620	2,080	2,150	0	1,000	3,000	3,000	3,000
01-414-182	Longevity	3,950	2,750	3,250	2,500	2,500	2,500	2,500	2,500	2,500
01-414-183	Overtime	3,988	1,765	3,656	2,500	1,701	2,000	2,500	2,500	2,500
01-414-190	Pension Allocation	0	106,851	99,708	62,000	80,142	80,142	66,500	66,500	66,500
01-414-210	Office Supplies Wrigley's / W.B. Mason Allocation	1,560	698	562	1,750	1,363	1,500	1,500	1,500	1,500
01-414-231	Vehicle Fuel	3,403	1,234	898	2,000	652	900	2,000	1,100	1,100
01-414-238	Clothing & Uniforms 2019 Shoe Allowance Uniforms	1,080	1,035	641	1,300	320	500	1,600	1,000	1,000
01-414-242	Operating Supplies Undesignated	416	200	9	250	30	100	250	250	250
01-414-260	Small Tools/Minor Equipment Measuring/Other Tools	0	47	0	200	0	200	200	200	200

Account Number	Description	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2018 Actual 9/30	2018 Forecast	2019 Staff	2019 TMO	2019 BOS
01-414-311	ZHB Solicitor - Litigation O'Donnell, Weiss & Mattei	24,288	25,746	80,179	30,000	70,046	93,395	60,000	50,000	50,000
01-414-313	Engineering Services Gilmore & Associates McMahon Associates	94,463	95,033	41,373	85,000	49,359	70,000	85,000	80,000	80,000
01-414-314	Court Reporter	2,641	2,588	4,978	5,000	3,085	4,113	6,000	5,000	5,000
01-414-316	Planning Assistance Contract Grace Planning Associates (Privatization vs in-house employee still under review)	65,456	60,038	49,025	70,000	48,467	65,000	70,000	125,000	125,000
01-414-317	Training PACO PENNBOC BCO Seminars (Undesignated)	4,726	2,519	3,020	2,750	511	1,000	5,500	1,000	1,000
01-414-321	Telephone Verizon/ Verizon Wireless/ Line Systems/ Comstar	5,571	5,727	6,893	5,500	4,115	5,500	6,000	5,750	5,750
01-414-325	Postage	2,019	62	739	2,000	10	1,500	2,000	1,500	1,500
01-414-341	Advertising SALDO Public Hearings Zoning Text and Map Amendments Undesignated	266	0	1,658	1,750	7,162	7,500	2,000	1,750	1,750
01-414-342	Printing Planning & Zoning Forms	0	964	0	2,500	0	1,500	2,500	1,500	1,500
01-414-351	Insurance - Auto PIRMA Insurance Pool	2,589	2,111	2,457	2,500	2,001	2,001	2,500	2,500	2,500
01-414-361	Electricity/Heat	11,146	7,640	5,647	9,000	4,244	5,660	7,000	6,500	6,500
01-414-366	Water Service	261	250	241	275	146	250	275	275	275

Account Number	Description	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2018 Actual 9/30	2018 Forecast	2019 Staff	2019 TMO	2019 BOS
01-414-380	Rentals/Leases Copy Machine	7,837	5,961	5,451	7,500	4,756	7,500	7,500	7,500	7,500
01-414-420	Dues, Subscriptions, & Memberships EDM Publishers PACO	1,024	1,154	659	1,200	553	750	4,000	1,200	1,200
01-414-425	Seminars Combined with 01-414-317 (Training)	0	0	0	0	0	0	2,000	0	0
01-414-450	Contracted Services IT Contract Mapping Services (Carrigan) Commercial Building Inspection Service	2,376	10,808	50,123	72,500	42,564	57,000	72,500	57,000	57,000
01-414-451	Contracted Services/Dept. Management	0	0	0	125,000	6,817	7,000	0	0	0
01-414-455	Historic Resource Service	0	0	0	0	0	0	0	0	0
01-414-470	Repair/Maintenance Services Vehicle Inspection/Maintenance	0	0	0	750	3,092	3,092	1,000	1,000	1,000
01-414-530	DCED Permit Fee \$4.50 per permit reimbursed by permit requestor	2,432	3,224	3,708	2,500	2,160	2,880	3,500	3,000	3,000
01-414-600	GIS Upgrades GIS Software and County Updates	0	0	2,300	30,200	19,175	25,600	30,200	36,000	36,000
01-414-700	Minor Capital Assessment	0	11,873	5,304	2,500	178	2,500	134,700	86,200	86,200
01-414-800	Capital and Debt Service Fund	0	0	0	136,444	136,444	136,444	162,931	82,320	82,320
		<b>808,621</b>	<b>955,397</b>	<b>868,373</b>	<b>962,897</b>	<b>709,351</b>	<b>882,715</b>	<b>1,221,277</b>	<b>967,658</b>	<b>975,538</b>

Account Number	Description	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2018 Actual 9/30	2018 Forecast	2019 Staff	2019 TMO	2019 BOS
<b>Department of Public Works</b>										
01-430-122	Salary - Public Works Director	22,400	91,933	100,776	104,304	76,222	101,629	104,304	104,304	107,804
01-430-140	Salary - Public Works Administration Administrative Assistant (1)	77,458	53,348	54,897	56,819	41,521	55,361	56,819	56,819	58,726
01-430-141	Salary - Full-Time Staff Foremen (3) Class A Laborer (10)	955,415	906,037	864,782	821,347	605,005	806,673	824,319	826,000	897,942
01-430-142	Salary-Permanent Part-Time Staff	0	15,998	18,185	26,800	18,412	24,549	26,800	26,800	26,800
01-430-143	Salary-Seasonal Employees Seasonal Workers (4)	0	32,851	30,404	37,000	36,489	36,489	37,000	37,000	37,000
01-430-150	Group Benefits	45,229	3,383	0	0	0	0	0	0	0
01-430-151	PW Employee Benefits-Combined Health Insurance Dental Insurance Vision Insurance FICA Other Insurances	569,579	596,663	503,512	480,842	391,500	522,000	552,479	564,000	570,177
01-430-182	Longevity	7,250	7,500	7,500	8,500	5,000	6,700	7,250	7,250	7,500
01-430-183	Overtime	110,207	79,639	57,457	85,000	55,685	74,247	80,000	75,000	75,000
01-430-190	Pension Allocation	0	223,095	239,217	228,927	295,916	295,916	332,000	323,000	323,000
01-430-210	Office Supplies	1,065	1,072	1,112	1,000	1,404	1,500	1,500	1,500	1,500
01-430-231	Vehicle Fuel	30,681	42,058	20,179	30,000	24,006	32,008	32,500	32,500	32,500
01-430-238	Clothing & Uniforms 2019 Shoe Allowance Uniforms	9,815	7,558	7,784	8,000	5,913	7,884	8,000	8,000	8,000

Account Number	Description	2015	2016	2017	2018	2018	2018	2019	2019	2019
		Actual	Actual	Actual	Budget	Actual 9/30	Forecast	Staff	TMO	BOS
01-430-245	Operating Supplies	70,618	71,190	61,727	215,000	185,236	215,000	55,000	55,000	55,000
	Vehicle/Equipment Parts									
	Road Repair Supplies									
	Road Salt									
	Storm Inlets									
	Signs									
	Building Supplies									
	MS4 5-year permit requirements									
	Crack Sealer									
	Herbicide Spray									
	Thermoplastic Pavement Markings									
	Orange Safety Fence									
	Undesignated									
01-430-250	Repair/Maintenance Supplies	35,931	28,454	24,945	40,000	13,487	18,000	40,000	36,000	36,000
	Building Maintenance Supplies									
	Grass Seed									
	Infield Mix									
	Playground Mulch									
	Triple Ground Bed Mulch									
	Top Dress Soil									
01-430-260	Small Tools/Minor Equipment	1,128	0	0	3,000	1,759	2,345	3,000	1,500	1,500
	Building Maintenance Tools									
	Undesignated									
01-430-313	Engineering Services	0	350	0	5,000	665	1,000	5,000	1,000	1,000
01-430-317	Training	2,516	3,624	4,422	3,000	5,709	7,612	7,000	4,500	4,500
	Pesticide Licensing									
	PSU Cooperative									
	Critical Information									
	Eastern PA Water Pollution									
	Focus on Training									
	Undesignated									

Account Number	Description	2015	2016	2017	2018	2018	2018	2019	2019	2019
		Actual	Actual	Actual	Budget	Actual 9/30	Forecast	Staff	TMO	BOS
01-430-321	Telephone Verizon/Verizon Wireless/ Line Systems/ Comstar	18,326	14,426	17,718	17,500	11,077	14,769	17,500	17,500	17,500
01-430-325	Postage	150	0	21	150	0	150	150	150	150
01-430-350	Insurance - Liability PIRMA Insurance Pool	4,450	68,956	55,515	69,500	46,089	69,500	69,500	69,500	69,500
01-430-351	Insurance - Auto PIRMA Insurance Pool	27,613	29,997	31,146	33,000	45,927	45,927	33,000	33,000	33,000
01-430-361	Electricity/Heat	62,050	46,764	62,135	70,000	35,943	47,924	70,000	65,000	65,000
01-430-366	Water Service	1,510	2,281	2,205	2,000	1,341	1,788	2,000	2,000	2,000
01-430-370	Repair/Maintenance Services Vehicle / Equipment Repairs Traffic Signal Repairs Minor Road Repairs Elevator Inspections Building Maintenance / Tree Work	86,009	105,118	110,360	114,000	100,276	133,701	114,000	114,000	114,000
01-430-380	Equipment and Office Rentals Road Inspection Vehicle Building Maintenance Rentals Tub Grinder Rental Copy Maching Lease	33,843	265	2,120	30,000	4,534	30,000	30,000	30,000	30,000
01-430-420	Dues, Subscriptions, & Memberships MCPWA Amazon Prime Undesignated	365	504	110	300	265	300	300	300	300

Account Number	Description	2015	2016	2017	2018	2018	2018	2019	2019	2019
		Actual	Actual	Actual	Budget	Actual 9/30	Forecast	Staff	TMO	BOS
01-430-450	Contracted Services	179,110	208,090	239,559	216,000	236,637	240,000	230,000	256,880	256,880
	Elevator Contracts									
	PA One Call									
	Mowing Contract									
	Drug Testing									
	Snow Plowing									
	Weed Control / Fertilizer Contract									
	Lighting / Traffic Signal Maintenance									
	Building Maintenance									
	Window Cleaning									
	IT Contract									
	Generator Service Contract									
	Preventive Maintenance of 45 PW Doors									
	Fire Extinguisher Testing									
	Heating / AC Maintenance									
	Street Sweeping / Tree Removal									
	Minor Vehicle Upgrades									
	Trash Service									
01-430-700	Minor Capital Assessments	489,184	365,414	525,500	385,537	525,000	3,438,545	317,359	317,359	
01-430-800	Capital and Debt Service Fund	0	0	0	23,986	23,986	867,419	129,003	129,003	
		<b>2,352,716</b>	<b>3,130,336</b>	<b>2,883,199</b>	<b>3,256,475</b>	<b>2,655,539</b>	<b>3,317,972</b>	<b>7,045,385</b>	<b>3,194,865</b>	<b>3,278,641</b>

Account Number	Description	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2018 Actual 9/30	2018 Forecast	2019 Staff	2019 TMO	2019 BOS
<b><u>Department of Parks and Recreation</u></b>										
01-454-145	Salary - Parks and Recreation Director Position restricted on August 1, 2018	82,434	87,563	103,959	93,119	42,692	57,000	72,500	72,500	48,333
01-454-146	Salary - Recreation Center Manager Position restricted on August 1, 2018	0	55,514	19,143	0	0		60,000	0	0
01-454-147	Salary - Recreation Staff Recreation Coordinator (1) Part-Time Administrative Assistant Front Desk Attendants Fitness Center Attendants Maintenance Employees Child Care and Special Events	191,643	191,827	202,400	268,500	184,841	268,500	300,000	360,000	360,000
01-454-148	Salary - Other Recreation Staff	7,710	0	0	0	0	0	0	0	0
01-454-149	Salary - Camps Site Supervisors Counselors	48,820	43,482	48,361	50,000	31,482	32,000	40,000	35,000	35,000
01-454-150	Group Benefits Health Insurance Dental Insurance Vision Insurance FICA Other Insurances	83,776	103,779	70,636	77,989	62,050	82,733	131,896	143,500	141,750
01-454-182	Longevity	250	250	500	500	0	0	0	0	0
01-454-190	Pension Allocation	0	11,474	19,312	19,000	24,560	24,560	20,965	20,965	20,965
01-454-210	Office Supplies Wrigley's / W.B. Mason	780	2,678	1,848	2,500	581	1,000	2,500	1,500	1,500
01-454-220	Operating Supplies Mulch / Infield Mix Woodcarpet/ Playground Surfacing	827	15,168	12,765	15,000	2,050	10,000	13,000	13,000	13,000

Account Number	Description	2015	2016	2017	2018	2018	2018	2019	2019	2019
		Actual	Actual	Actual	Budget	Actual 9/30	Forecast	Staff	TMO	BOS
01-454-231	Vehicle Fuel	40	202	196	500	51	100	500	300	300
01-454-238	Uniforms	0	247	1,840	2,000	0	0	2,000	1,250	1,250
01-454-290	Ticket Sales PRPS	0	99,461	99,463	95,000	57,884	77,179	77,500	77,500	77,500
01-454-313	Engineering & Architectual Services	0	68	0	0	0	0	0	0	0
01-454-316	Planning Assistance Professional Assistance/ Grants	0	8,520	20,625	10,000	3,750	5,000	10,000	0	0
01-454-321	Telephone Verizon / Verizon Wireless / Line Systems / Comstar	2,523	3,665	4,337	3,800	1,316	1,750	3,800	3,800	3,800
01-454-325	Postage	150	28	23	150	33	150	2,000	2,000	2,000
01-454-340	Advertising, Printing & Binding	0	34	982	1,000	668	1,000	10,000	1,000	1,000
01-454-351	Insurance - Auto	1,154	54	1,500	1,500	0	1,500	1,500	1,500	1,500
01-454-361	Electricity/Heating	14,689	31,545	29,333	38,000	22,043	29,390	38,000	30,000	30,000
01-454-366	Water Service	11,948	20,622	19,932	16,500	12,119	16,159	16,500	16,500	16,500
01-454-380	Rentals/Leases Recreation Center Machines Xerox Copy Machine	4,179	30,079	9,151	18,000	4,319	5,759	10,000	6,000	6,000
01-454-420	Dues, Subscriptions, & Memberships P.V. Chamber of Commerce National Recreation Undesignated	10	700	589	850	863	1,000	1,000	1,000	1,000
01-454-425	Training/Seminars National Recreation Online AHA NRPA Undesignated	800	3,736	3,258	4,000	2,538	3,384	5,000	4,000	4,000

Account Number	Description	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2018 Actual 9/30	2018 Forecast	2019 Staff	2019 TMO	2019 BOS
01-454-430	Participant Recreation (Fee Based)	0	141,414	121,405	125,000	80,068	106,757	125,000	110,000	110,000
	Bus Trips									
	Golf Outing									
	Summer Camps									
	Program Trainers									
	Camp Trainers									
01-454-440	Participant Recreation (Non-Fee Based)	0	67,903	61,891	50,000	28,855	38,473	50,000	35,000	35,000
	Community Day									
	Movies and Summer Concerts									
01-454-450	Contracted Services	59,297	90,690	119,223	90,000	63,926	85,235	90,000	90,000	90,000
	IT Contract									
	Portable Toilet Service									
	MyRec Software / Civic Rec Software									
	Recreation Center Maintenance									
	Recreation Center WiFi / Comstar									
01-454-462	Miscellaneous/Refunds	0	2,342	1,425	2,500	5,528	5,528	3,000	3,000	3,000
01-454-500	Contributions, Grants, Subsidies	0	0	0	0	0	0	0	0	0
01-454-700	Capital Purchases	0	6,361	2,598	2,500	832	1,000	475,000	0	0
01-454-800	Capital Assessment	0	0	0	28,743	28,743	28,743	35,424	17,341	17,341
01-454-900	Open Space Contribution	0	0	0	120,000	0	120,000	120,000	0	0
		<b>511,028</b>	<b>1,019,405</b>	<b>976,695</b>	<b>1,136,651</b>	<b>661,792</b>	<b>1,003,900</b>	<b>1,717,085</b>	<b>1,046,656</b>	<b>1,020,739</b>

Account Number	Description	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2018 Actual 9/30	2018 Forecast	2019 Staff	2019 TMO	2019 BOS
<b><u>Interfund Transfers and Miscellaneous Expenses</u></b>										
01-480-000	Miscellaneous Expenditures	25,479	14,586	6,202	10,000	4,511	6,000	10,000	9,740	9,740
01-480-200	Miscellaneous Donations	(500)	0	0	300	0	0	300	300	300
01-485-000	Unemployment Compensation	13,382	14,437	2,755	45,000	17,041	22,721	25,000	25,000	25,000
01-491-100	Refunds of Prior Year Revenues	(225)	0	0	500	150	150	500	500	500
01-491-200	Refunds of Current Year Revenues	7,851	7,036	10,921	7,500	4,942	6,589	7,500	7,500	7,500
01-492-500	Wage Adjust Contingency-Equity, COLA	0	14,395	0	11,763	0	0	0	91,142	0
01-492-880	Transfer to Post Retirement Health Fund	243,622	0	0	533,700	283,700	380,000	0	0	0
01-492-890	Transfer to Firemen's Relief Fund	224,203	225,498	203,274	203,000	0	203,000	203,000	203,000	203,000
01-492-900	Transfer to Police Pension Fund	572,828	25,000	0	0	0	0	0	0	0
01-492-920	Transfer to Non-Uniform Pension Fund	578,071	0	0	0	0	0	0	0	0
01-492-930	Transfer to Recreation Fund	0	0	0	0	0	0	0	0	0
01-492-950	Transfer to Capital Expenditure Fund	998,604	68,133	2,805,219	1,685,000	2,310,000	2,310,000	940,000	940,000	935,000
01-492-960	Transfer to Fire Apparatus Fund	0	0	0	14,000	0	0	14,000	0	0
01-492-965	Transfer to Payroll Fund	0	0	0	0	0	0	0	0	0
01-492-970	Transfer to Capital Equipment Fund	100,000	159,070	0	0	0	0	0	0	0
		<b>2,763,316</b>	<b>528,154</b>	<b>3,028,372</b>	<b>2,510,763</b>	<b>2,620,343</b>	<b>2,928,460</b>	<b>1,200,300</b>	<b>1,277,182</b>	<b>1,181,040</b>
		<b>13,609,705</b>	<b>14,470,505</b>	<b>16,788,011</b>	<b>18,250,000</b>	<b>14,025,879</b>	<b>17,996,266</b>	<b>22,646,864</b>	<b>17,170,000</b>	<b>17,170,000</b>

## **2019 CAPITAL IMPROVEMENT PLAN DETAIL**

CAPITAL REVENUE DESCRIPTIONS	2019 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	Capital Financing Proceeds	Grants and Donations		
	0	0	12,498,169	658,000	1,000,000	531,000	6,000,000	0		
	CAPITAL REVENUES									

#### Dedicated Tax Revenues

Real Estate Transfer Tax 940,000

#### Department Reimbursements

Board of Supervisors	1,000
Administration Assessments	108,240
Police Department Assessments	93,900
Emergency Services	2,600
Public Works Assessments	317,359
Planning Assessments	86,200
Park Assessments	0
	0

#### State Revenue Sharing

State Liquid Fuels Fund 688,000

#### Other Incoming Revenues

Capital and Debt Service Fund	883,266
Sewer Capital Revenues	1,279,800
Developer Recreation Fees	331,320
Fire Apparatus Fund	16,000

CAPITAL REVENUE DESCRIPTIONS	2019 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	Capital Financing Proceeds	Grants and Donations	
<b>Grants and Donations</b>									0
PennDOT Multimodal Grant									927,000
Congestion, Mitigation and Air Quality Grant									0
Transportation & Community Development Initiative Grant									0
C2P2 Grant									0
Green Light GO Grant									239,230
PA Small Water and Sewer Grant									0
DOW Grant									0
Police Donation Account									20,000
Body Camera Grant									20,000
Lock 60 to Upper Schuylkill Valley Park Trail									181,000
DCNR Grants									198,000
DCED Grants									0
<b>TOTAL CAPITAL REVENUE SOURCES</b>	<b>609,299</b>	<b>1,823,266</b>	<b>1,279,800</b>	<b>688,000</b>	<b>331,320</b>	<b>16,000</b>	<b>0</b>	<b>1,585,230</b>	<b>6,332,915</b>

PROJECT DESCRIPTIONS	Estimated Project Cost	2019 CAPITAL FUNDING SOURCES								
		Minor Capital Assessments	Capital & Debt Service Fund	Sewer Capital Fund	State Liquid Fuels	Open Space Fund	Fire Apparatus Fund	Capital Financing Proceeds	Grants and Donations	
		CAPITAL EXPENSES								
<b><u>Board of Supervisors</u></b>										
<i>Technology</i>										
New technology and software for 5-member BOS		1,000		(1,000)						
<i>Debt Service Payment</i>										
BOS share of new municipal center based on s.f.		147,339			(147,339)					
<b><u>Township Administration</u></b>										
<i>Debt Service Payment</i>										
Administration share of new municipal center based on s.f.		124,819			(124,819)					
<i>Technology</i>										
Administration computer/technology replacement		4,000		(4,000)						
New server and supporting equipment		37,500		(37,500)						
Conversion and upgrade labor costs		6,600		(6,600)						
Software licenses, warranties and internet security upgrades		24,200		(24,200)						
Disaster recovery device, licenses and installation		18,300		(18,300)						
Option #1 - Microsoft Office/Exchange		17,640		(17,640)						
<i>Equipment</i>										
New Finance Safe		0		0						

PROJECT DESCRIPTIONS	Estimated Project Cost	2019 CAPITAL FUNDING SOURCES									
		Minor Capital Assessments	Capital & Debt Service Fund	Sewer Capital Fund	State Liquid Fuels	Open Space Fund	Fire Apparatus Fund	Capital Financing Proceeds	Grants and Donations		
<b><u>Police Department</u></b>											
<i>Debt Service</i>											
New Police Building - Interfund Loan Payback (Payment 3 of 20)	0			(225,000)		225,000					
<i>Minor Equipment</i>											
2018 Dodge Charger	30,000		(30,000)								
Upfitting Charger	6,500		(6,500)								
Body Cameras	40,000		0							(40,000)	
Replacement MDT's for patrol cars	8,400		(8,400)								
Utility Terrain Vehicle with bench seats and upfit	0		0								
Utility Terrain Vehicle Trailer	0		0								
Medical and DUI equipment	7,500		(7,500)								
<i>Technology</i>											
Police computers/technology replacement	13,900		(13,900)								
Video redaction software	4,000		(4,000)								
Replacement MDT's for patrol cars	0		0							0	

PROJECT DESCRIPTIONS	2019 CAPITAL FUNDING SOURCES								
	Estimated Project Cost	Minor Capital Assessments	Capital & Debt Service Fund	Sewer Capital Fund	State Liquid Fuels	Open Space Fund	Fire Apparatus Fund	Capital Financing Proceeds	Grants and Donations
<b><u>Fire and Emergency Services</u></b>									
<i>Debt Service</i>									
Share of debt service for new emergency services facility	382,444			(382,444)					
\$4.5 million residual loan proceeds from 2017 bank loan									
<i>Technology</i>									
Fire Computer/Technology Equipment	2,600		(2,600)						
Joint purchase of mobile radios with Trappe Borough	50,000						(50,000)		
<i>Facility Improvements</i>									
Seed money for Township share of new emergency services facility	4,500,000							(4,500,000)	
<i>Minor Equipment</i>									
Two Flood Gauges	30,000						(30,000)		
Fire Hose and Equipment	30,000						(30,000)		
Personal Protective Equipment	100,000						(100,000)		
Undesignated appropriation to BRVFC	25,000		(25,000)						
<b><u>Planning, Zoning and Code Enforcement</u></b>									
<i>Debt Service</i>									
PZC share of new municipal center based on s.f.	82,320		(82,320)						
<i>Technology</i>									
PZC Computer/Technology Replacement	7,000		(7,000)						
ArcMap GIS Software	4,200		(4,200)						
<i>Special Projects</i>									
Comprehensive Plan Update	50,000		(50,000)						
Act 209 Study	25,000		(25,000)						
General Code Ordinance Review	0		0						

PROJECT DESCRIPTIONS	Estimated Project Cost	2019 CAPITAL FUNDING SOURCES								
		Minor Capital Assessments	Capital & Debt Service Fund	Sewer Capital Fund	State Liquid Fuels	Open Space Fund	Fire Apparatus Fund	Capital Financing Proceeds	Grants and Donations	
<b><u>Public Works Department</u></b>										
<i>Debt Service</i>										
Share of debt service for designated road improvements	129,003			(129,003)						
\$1.0 million residual loan proceeds from 2017 bank loan										
<i>Technology</i>										
DPW Computer/Technology Replacement	5,500		(5,500)							
Camera system for compost facility										
<i>Facility Improvements</i>										
\$75,000 placeholder for undesigned repairs/improvements as needed	75,000		(75,000)							
\$280,000 placeholder for undesigned stormwater system repairs	280,000		(280,000)							
<i>Road Improvement Projects</i>										
Ramsgate Drive	205,000							(205,000)		
Gateshead Way	546,000							(546,000)		
Dorsett Circle	63,000							(63,000)		
Hampshire Court	68,250				(68,250)					
Fieldcrest Drive	199,500				(199,500)					
Madison Circle	78,500				(78,500)					
Springfield Drive	147,000				(147,000)					
Chestnut Court	34,650				(34,650)					
Linden Way	63,000				(63,000)					
Greenwood Drive	115,000				(115,000)					
Summit Drive	141,750				(141,750)					
Timber Lane	42,000				(42,000)					
Springertown Road	110,000				(110,000)					
<i>Traffic Improvement Projects</i>										
Egypt Road Adaptive Signalization Project ( <i>Green Light Go Grant</i> )	299,230		(60,000)					(239,230)		
\$60,000 Municipal Match										
Walnut and Bridge Street Alignment Project	1,000,000		(73,000)					(927,000)		
\$73,000 Municipal Match										
<i>Winter Projects</i>										
~ 2,100 tons of road salt	160,000			(160,000)						

PROJECT DESCRIPTIONS	2019 CAPITAL FUNDING SOURCES								
	Estimated Project Cost	Minor Capital Assessments	Capital & Debt Service Fund	Sewer Capital Fund	State Liquid Fuels	Open Space Fund	Fire Apparatus Fund	Capital Financing Proceeds	Grants and Donations
<i>Major Equipment</i>									
New 6-Wheel Dump/Plow Replaces 2000 Freightliner #8	180,000	(180,000)							
New 6-Wheel Dump/Plow Replaces 2002 F-550 #15	106,559	(106,559)							
Backhoe Replacement and attachment Replace 2005 CAT 420D #27	146,000			(146,000)					
Arm mower attachment	48,900	(48,900)							
<i>Pump Station Projects</i>									
Mingo Pump Station Improvements	63,800			(63,800)					
Replace 2nd Avenue Pump Station Force Main	150,000			(150,000)					
Undesignated Pump Station Repairs	8,500			(8,500)					
Generator Contracts	10,650			(10,650)					
<i>Township-Wide Sewer Preventive Maintenance Projects</i>									
Root Cut and Seal Laterals	50,000			(50,000)					
Pipe Repairs/Replacements	85,000			(85,000)					
Infill and Infiltration Repairs	150,000			(150,000)					
Schuylkill Interceptor Cleaning & Rehabilitation	400,000			(400,000)					
Televise and Inspection	175,000			(175,000)					
Clear Prancing Horse Right-of-Way	60,000			(60,000)					
<i>Sewer Capital Equipment</i>									
New Freightliner Replacement of 2003 Freightliner #14	180,000			(180,000)					
<i>New Sewer Projects</i>									
Sewer Old State Road (Yeager to Hafner)	600,000			(600,000)					
Sewer Old State Road (Bechtel to Rosemont Design)	175,000			(175,000)					
Sewer Old State Road (Bechtel to Rosemont Easements)	50,000			(50,000)					
Unsewered Study Area (Tindy Run)	100,000			(100,000)					

PROJECT DESCRIPTIONS	2019 CAPITAL FUNDING SOURCES								
	Estimated Project Cost	Minor Capital Assessments	Capital & Debt Service Fund	Sewer Capital Fund	State Liquid Fuels	Open Space Fund	Fire Apparatus Fund	Capital Financing Proceeds	Grants and Donations

**Parks and Recreation/Open Space**

*General Park Improvements*

Undesignated fence repairs in all parks	50,000								(50,000)
Paint and restain all pavilions	24,000								(24,000)
Replace old refuse containers in all parks	7,500								(7,500)
Undesignated amenities in all parks	10,000								(10,000)
Undesignated signage in all parks	10,000								(10,000)

*Anderson Farm Park*

New Sun Shades	50,000								(50,000)
Water Fountain	5,000								(5,000)

*Black Rock Park*

Resurfacing/Relining Basketball Courts	15,000								(15,000)
Sealing of Tennis Courts	10,000								(10,000)

*Dog Park*

Water Fountain	0								0
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*McFarlan Park*

New park benches	3,000								(3,000)
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*Trail Development Projects*

\$30,000 Match - Black Rock Road Trail	228,000								(30,000)		(198,000)
\$30,000 Match - Lock 60 to Upper Schuylkill Valley Park Trail	196,000								(15,000)		(181,000)
Match split 50/50 with Montgomery County											

*Taylor Farm Improvements*

\$25,000 undesignated appropriation	25,000								(25,000)
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<b>TOTAL 2018 CAPITAL EXPENSES</b>	<b>12,915,554</b>	<b>(609,299)</b>	<b>(1,603,925)</b>	<b>(2,178,950)</b>	<b>(1,159,650)</b>	<b>(254,500)</b>	<b>(210,000)</b>	<b>(5,314,000)</b>	<b>(1,585,230)</b>	<b>0</b>
<b>TOTAL 2018 CAPITAL FUNDING SOURCES</b>	<b>0</b>	<b>609,299</b>	<b>1,823,266</b>	<b>14,002,969</b>	<b>1,346,000</b>	<b>1,331,320</b>	<b>547,000</b>	<b>6,000,000</b>	<b>1,585,230</b>	
<b>ENDING BALANCES</b>	<b>12,915,554</b>	<b>0</b>	<b>219,341</b>	<b>11,824,019</b>	<b>186,350</b>	<b>1,076,820</b>	<b>337,000</b>	<b>686,000</b>	<b>0</b>	<b>0</b>