

TOWNSHIP OF UPPER PROVIDENCE

2020 FINAL OPERATING AND CAPITAL BUDGET

December 2, 2019

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TOWNSHIP MANAGER'S BUDGET TRANSMITTAL LETTER



November 25, 2019

Year in Review

The 2020 Operating and Capital Budget continues to build upon the incremental improvements included in last year's document. In preparing the budget, we made a concerted effort to ensure that all the Board's major policy initiatives were addressed in some fashion, resulting in a responsive yet fiscally sound budget. This preliminary budget faithfully adheres to best management practices throughout the document.

Like last year, we continue to focus on the refinement of the capital budget over the next five (5) years. This process is arduous because of unknown and unresolved policy issues in a multitude of areas, four (4) in particular:

1. Emergency Services: The 2020 Capital Budget still includes a placeholder for the new emergency services facility, which will include provisions for Emergency Medical Services (EMS). However, the final location, design and project budget for the new building remain unsettled as does the current bidding climate for public projects. New estimates from our design consultant place the cost range for this new building at between \$6.5 and \$9.5 million. There will likely also be a public safety need for 1-2 satellite stations within the next ten years. All these issues remain fluid.
2. Traffic Improvements: With the Board's adoption of the Act 209 Transportation Impact Fee Study, the Township now has an accurate inventory of all major problem intersections within its boundaries, which includes a prioritized assessment of the locations requiring the most immediate attention. While our top priority will always be to utilize a combination of impact fees, developer contributions and grants to help offset these improvements, most competitive grant applications require hefty municipal matches. Revised estimates for the Lewis and Vaughn Road intersection improvements, for example, place this project at around \$6.0 million, which would require a \$3.0 million match for CIP Year 2023, should the Township receive the Mutli-Modal grant award.
3. Federal Stormwater Management Mandate: The new MS4 federal stormwater mandate will exact a huge cost on Upper Providence once the full force of the mandate goes into effect in 2021. Tentative projections place this cost at around \$750,000 to \$1,000,000 annually. How this mandate is funded will be the subject of major policy discussions in 2020.

4. Community Enhancement Projects: Based on the results of the Community Needs Survey, there is substantial public interest for an expanded trail system to connect Township parks, open space and neighborhoods with the County's Perkiomen and Schuylkill circuit trails. The survey also indicated wide community support for a library services component in Upper Providence. We have contracted with Library System Services to conduct a needs analysis, the results of which should provide more definitive guidance on the scope of this service and how it can best be delivered to the community. This process, however, is also fluid and firm estimates will not be forthcoming until early next year.

To address some of these fiscal uncertainties and to help the Township prepare effectively for what are likely to be some large infrastructure projects within the next few years, we are proposing the creation of a Capital Investment Trust (CIT), which replaces the traditional Capital and Debt Service Fund. This new quasi-trust will function as a normal capital fund but with a long-term goal of protecting outstanding principal. The goal will be to use the trust as a vehicle for providing in-house financing for certain capital projects and to grow the trust as the Township prepares to undertake larger infrastructure projects in the near future. By establishing this financial vehicle now, the Township stands a greater chance of meeting these long-term financial obligations by bending the cost curve, smoothing budgetary spikes and minimizing future tax increases.

In reference to the MS4 stormwater mandate mentioned earlier, we have been collaborating with the Municipal Authority on how best to comply with this new cost structure, whether the Township should enact a special stormwater user fee, as has already been implemented in some Pennsylvania communities, or recommend the enactment of a special infrastructure levy as a dedicated funding source to the new CIT. Both options require further discussion on how best to fund this mandate, as there will be a need for increased revenues once this mandate is in full force.

The vibrant economy continues unabated from last year's budget report. 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 2020 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 except for sewers. It also serves as the primary funding source to the Capital Budget for 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 will now include the new Capital Investment Trust, the balances of which will include the old Capital and Debt Service, Fire Apparatus and Capital Expenditure Funds in addition to sales proceeds from vehicle auctions and other miscellaneous donations. Because of legal restrictions, the Liquid Fuels, Sewer Capital and Open Space Funds will remain segregated from the CIT as will all capital financing proceeds from major bond/note sales.

GENERAL FUND

Table I below shows the 2020 projected General Fund revenues. For 2020 we are conservatively projecting revenues at around \$17,486,940, which continues the practice of using **zero** cash reserves to balance the Township's operating expenses. The 2020 revenue column does include a one-time transfer of ~ \$3.9 million from the Township's fund balance to serve as the initial seed money for the new Capital Investment Trust as discussed earlier. This still leaves the Township's fund balance with a four (4) month operating cushion, which is within the recommended parameters of government financial guidelines.

TABLE I
General Fund Revenues

Category	2019 Approved	2019 Projected	2020 Staff Proposed	2020 TMO Adjusted
Public Safety Levy	2,522,500	2,679,153	2,522,500	2,522,500
Real Estate Transfer Tax	1,000,000	1,058,101	1,000,000	1,025,000
Earned Income Tax	9,200,000	10,500,000	9,500,000	9,700,000
Local Services Tax	850,000	925,000	875,000	890,000
PILOT Payment	43,500	60,000	43,500	70,000
Licenses and Permits	497,000	530,695	498,000	525,250
Fines and Forfeitures	71,750	62,902	62,000	62,000
Interest Earnings	105,000	150,000	115,000	140,000
Rents and Royalties	62,000	73,691	71,000	73,500
Grants and Shared Revenue	716,845	739,296	738,604	739,104
Fees and Permits	1,131,000	794,222	759,000	761,500
Recreation Program Fees	474,000	338,898	370,000	380,000
Miscellaneous Revenues	53,300	59,836	59,836	59,836
Transfers In	400,000	400,000	840,000	890,000
Expenditure Refunds	14,605	16,167	14,000	14,410
Delinquency Collections	28,000	18,505	18,500	18,500
	17,170,000	18,406,466	17,486,940	17,871,600
Use of Budgetary Reserves	0	0	0	3,899,400
For Capital Investment Trust:	17,170,000	18,406,466	17,486,940	21,771,000

Revenue Highlights

The following are noteworthy General Fund revenue highlights:

- In 2019 we experienced a drop off in building permit activity and expect to fall short of our 2019 projections by around \$336,778. Upon closer analysis we do not necessarily attribute this decline to a slowing economy but rather to the delay of certain approved projects from beginning activity. We have taken a more conservative forecast for all fees and permits in 2020. We expect the economy to remain steady in 2020 but are also cognizant that the Township is nearing buildout for major new construction projects. This will naturally produce diminishing returns with respect to construction-driven revenues over the next 5-10 years.
- Transfer taxes are very unpredictable revenues to forecast because they are not only tied to new construction, but also to the turnover of existing real estate. This tax has remained steady at ~ \$1,000,000, and we project this to continue in 2020.
- The Earned Income Tax is projected to exceed our 2019 revenue estimates, which is directly tied to the strong economy and low unemployment rate. The EIT remains the Township's primary revenue driver 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. For these reasons, we are always very conservative in our EIT projections. In the fortunate circumstances where our EIT revenues do exceed projections, these excess revenues are used to fund important capital projects, which reduces the Township's dependency on debt financing for most small to medium capital projects. This is one of the reasons why the Township has very little debt.

- 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. We will continue to follow the Spring-Ford School District's lead in challenging those appeals that have the largest impact on the Township's tax base.

Table II below summarizes 2020 General Fund expenses for each major cost center except sewers, including transfers to other accounts. Proposed expenditures, after incorporating the Township Manager Office's (TMO) adjustments, is around \$21,556,000, which includes the one-time CIT transfer of ~ \$ 3.9 million.

TABLE II
General Fund Expenditures

Category	2019 Approved	2019 Projected	2020 Staff Proposed	2020 TMO Adjusted
Board of Supervisors	356,533	352,183	384,033	381,533
Administration and Finance	1,346,248	1,362,540	1,622,340	1,474,143
Tax Collector	168,425	166,525	170,175	169,125
Legal Services	151,500	145,500	151,000	115,000
Pooled Building Expenses	0	0	0	742,375
Police Protection	6,535,042	6,538,762	7,127,520	6,740,709
Emergency Services	2,156,294	1,981,918	10,830,924	2,511,179
Planning and Zoning	975,538	822,887	970,305	835,374
Public Works	3,278,641	3,194,384	9,132,823	3,439,311
Parks and Recreation	1,020,656	1,046,656	4,826,375	1,022,645
Transfers Out	1,181,040	1,207,597	5,198,202	4,339,606
	17,170,000	16,818,952	40,414,197	21,771,000

Expenditure Highlights

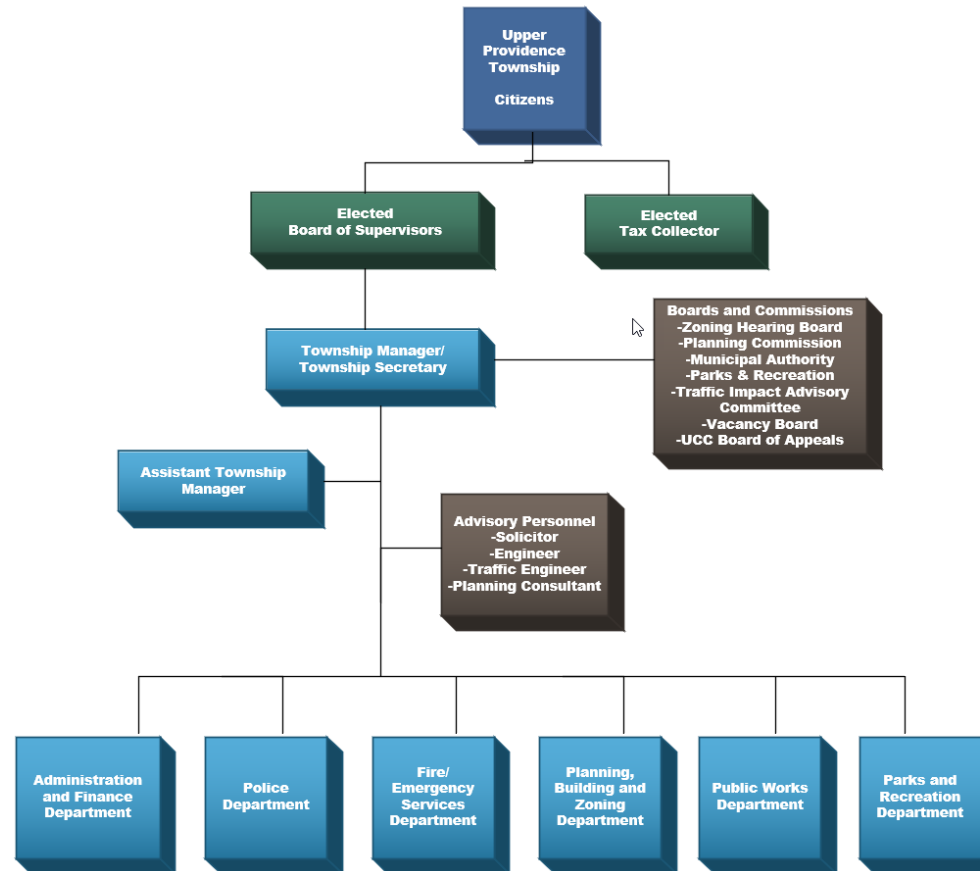
Original Staff expenditure requests, including non-recurring capital requests, totaled \$40,414,197. We reviewed each line item request in accordance to the Board's adopted strategic plan and reduced overall requests by ~ \$18.97 million to a proposed \$21,556,000 spending plan, which includes the new CIT as stated earlier. One additional change we introduced into Table II is the segregation of building-related expenses to a separate pooled category. Our ability to breakdown utility costs by department and square footage did not reconcile well with the billing structure from our servicing utilities, thus budgeting accuracy was compromised. These expenses will now be tracked separately.

It is important to note that the 2020 Operating Budget, exclusive of capital transfers, is balanced without any use of cash reserves to fund recurring costs. The adjusted increase of \$486,600 in recurring operating expenses represents a 2.83% increase over the 2019 adopted budget, which is in line with the Consumer Price Index for the Philadelphia region. We believe this is a responsible budget, given the growth pressures on both the operating and capital ledgers.

On the next page are the noteworthy highlights for each department.

LEGISLATIVE AND POLICY

TOWNSHIP-WIDE ORGANIZATIONAL CHART



BOARD OF SUPERVISORS

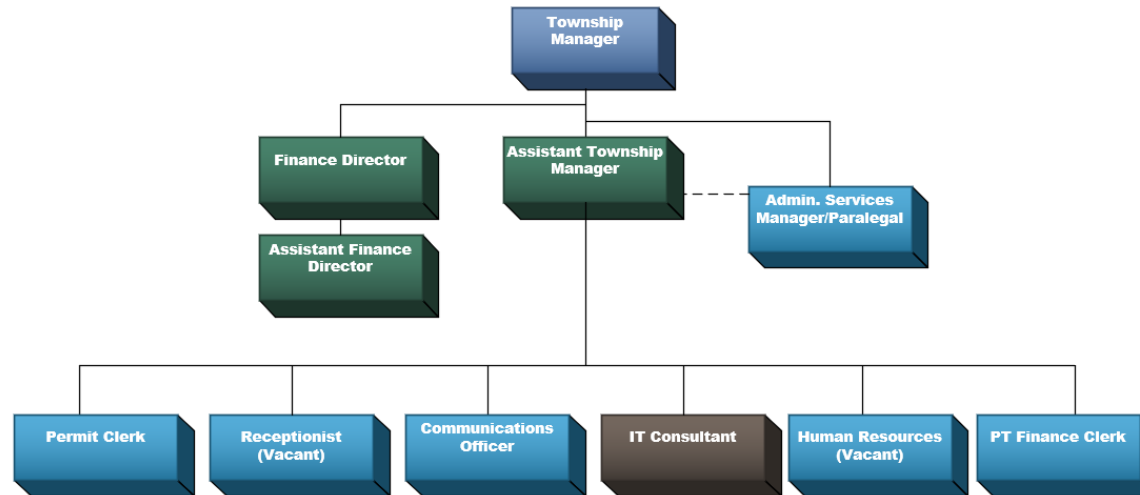
Noteworthy Highlights

For the 2020 operating budget, we continue to assign a portion of the municipal building debt service to reflect the associated square footage costs for the new meeting hall and enlarged dais to accommodate comfortably the 5-member Board. The \$147,339 debt service assessment remains unchanged. The only other noteworthy variances are a 9% increase in health insurance expenses to reflect new Health Savings Account funding levels and a 63% increase in contracted services for the publication of four (4) quarterly newsletters as opposed to two (2) editions in 2019.

TOWNSHIP ADMINISTRATION AND FINANCE



Administration and Finance *Organization Chart*



ADMINISTRATION AND FINANCE

Noteworthy Highlights

The Administration and Finance cost center reflects a \$129,207 or 8% increase over the 2019 amended budget. This cost reflects additional increases in health insurance and the equivalent of two new hires, including a full-time receptionist, a part-time finance clerk and a part-time human resources administrator. With the new municipal center in operation for nearly one year, we have observed the need for a dedicated receptionist to serve as the front-line greeter for all municipal customers. This will minimize disruptions for the administrative staff and should result in a more efficient workflow.

We also see the need for a dedicated HR professional to establish an HR office. Staff does not believe we need a full-time position at this time but will monitor the position's demands over the next year. Finally, while the transition to Berkheimer Associates for third-party sewer billing has streamlined personnel costs, one-years' experience has shown the need for a part-time finance clerk to support the Finance Department in handling basic accounting tasks.

TAX COLLECTOR

Noteworthy Highlights

The 2020 Budget reflects the full costs of the Tax Collector's stipend as part of the responsibility for collecting the public safety levy. The commission rates remain unchanged from what the prior Board of Supervisors enacted in 2017. The new municipal center now houses the elected tax collector, which allows residents to conduct multiple business transactions at one location.

LEGAL SERVICES

Noteworthy Highlights

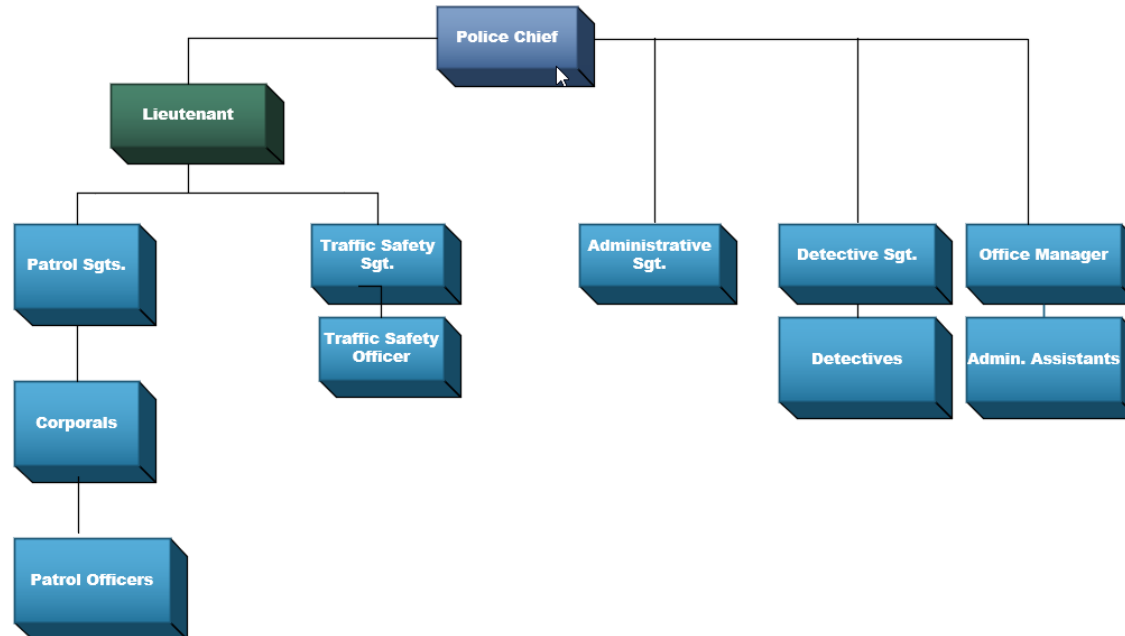
Legal services is always a challenging section to budget since past trends do not always dictate future legal activity. A major lawsuit, a developer dispute, a prolonged arbitration hearing, and a union grievance are examples of events that can easily bust a legal budget. Such events have impacted this cost center in the past, although we do not foresee any such budget shocks on the horizon.

Since the proposed merger with Trappe Fire Company is still in flux as are the regional discussions with Trappe Borough Council, we expect to continue utilizing John Muir's services. There may also be other fire-related issues that could arise next year. Additionally, our franchise agreement with Comcast expired on September 30, and we are currently in renewal negotiations with Comcast officials and are utilizing the services of the Cohen Law Group. We expect these negotiations to continue into early 2020.

POLICE SERVICES



Police Department Organization Chart



POLICE PROTECTION

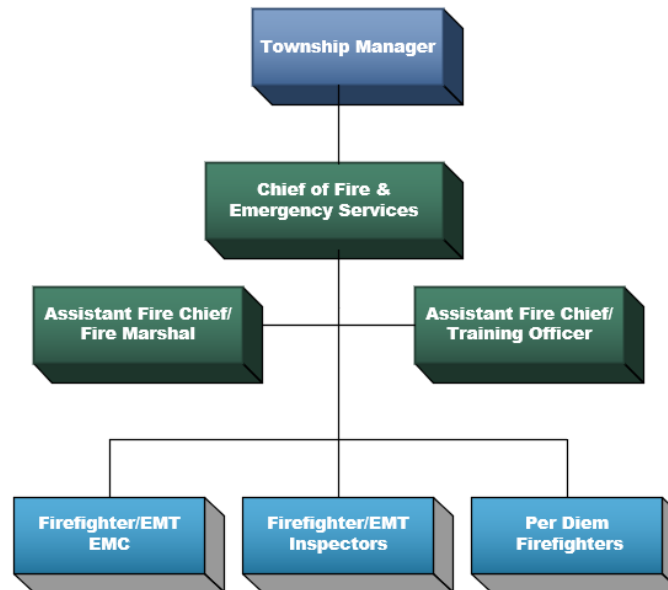
Noteworthy Highlights

The police budget reflects a \$201,947 or 3.05% increase over the 2019 amended budget. The department's 2020 cost drivers are mostly fixed, comprising health insurance and wage adjustments as negotiated as part of the three-year contract extension with the UPT police union. No new hires are anticipated for the 2020 budget year. The authorized force shall remain unchanged at 29 sworn officers. 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.

EMERGENCY SERVICES



Fire and Emergency Services *Organization Chart*



EMERGENCY SERVICES

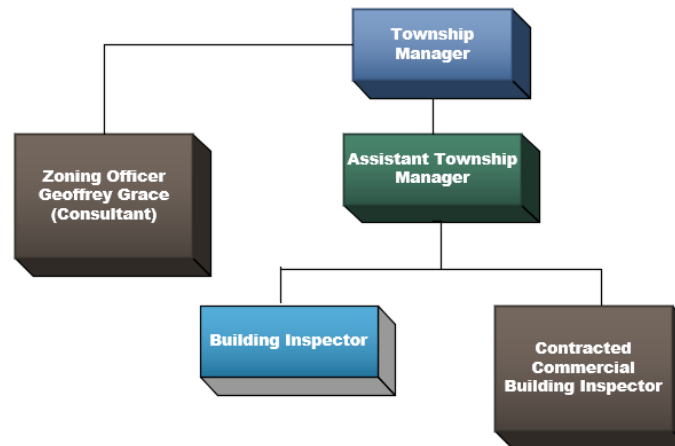
In 2019 the Department of Emergency Services completed its transition to providing 12-hour daytime fire protection coverage 7 days per week. The department's 2020 budget reflects an increase of \$354,885 or a 16.46% increase over the 2019 amended budget. There are two major cost drivers that account for this increase. The first reflects the addition of a new full-time career firefighter to provide relief coverage for vacations and other authorized leaves. The second reflects the first of ten capital installments for the replacement of Engine #93, estimated at \$700,000, which will be financed through the Capital Investment Trust. The scheduled debt service for the capital financing of the new emergency services building remains unchanged. However, there is a strong likelihood that a new capital financing will need to be issued in late 2020 to cover any price differential for the new facility. Any additional debt service would not be budgeted until 2021.

In order to streamline the process of distributing both Volunteer Firefighters' Relief Association funding and General Allocation funding to Black Rock Fire Company, Collegeville Fire Company, Royersford Fire Department, and Trappe Fire Company, we are proposing use of the same distribution formula that was used in 2019 (30% based upon district size, 30% based on population, and 40% based on the number of dispatched fire calls).

DEPARTMENT OF PLANNING AND ZONING



Planning Organization Chart



PLANNING AND ZONING

Noteworthy Highlights

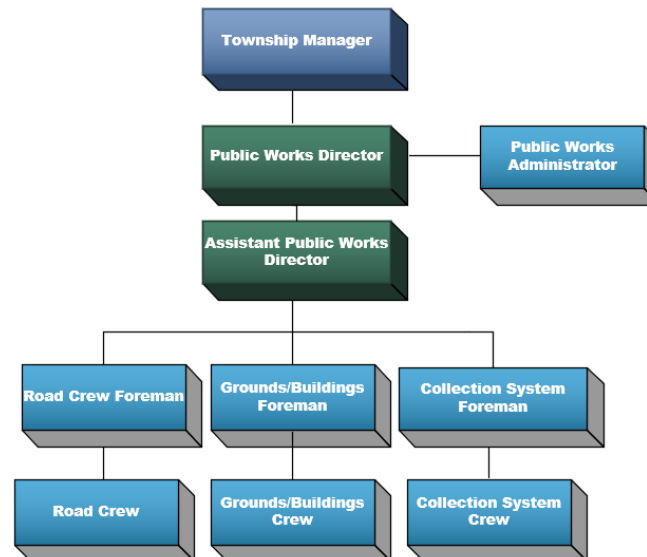
The planning and zoning budget reflects a -\$5,233 or 0.01% decrease over the 2019 amended budget. The budget assumes the retention of Geoffrey Grace of Grace Planning Associates to continue serving as the Township's contracted Director of Planning and Zoning. We continue to weigh both the pros and cons of this arrangement, and we still believe the pros outweigh the cons.

We will continue to evaluate the relationship annually. Utilizing a professional contract, like 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 Mr. Grace we can charge his review time to developer escrow and special project accounts as warranted.

DEPARTMENT OF PUBLIC WORKS



Public Works Organization Chart



PUBLIC WORKS

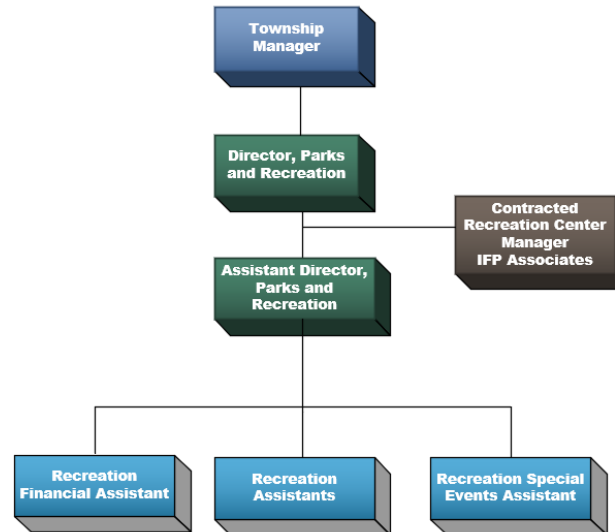
Noteworthy Highlights

The Public Works budget reflects a - \$54,330 or a 1.66% decrease over the 2019 amended budget. The new CIT will be providing in-house financing for the 2019 road program and replacement equipment, to which the department will be assessed an annual capital allocation in accordance to the asset's lifecycle. Next year's spending plan also includes two new hires, one to be assigned to the sewer collection system; the other to highway and stormwater maintenance.

DEPARTMENT OF PARKS AND RECREATION



Parks and Recreation *Organization Chart*



PARKS AND RECREATION

The 2019 Budget for the Parks and Recreation Department showed anticipated expenses of \$1,046,656; however, actual expenses show a figure that is approximately \$194,000 under the amount budgeted. After TMO adjustments the 2020 departmental budget reflects a 2.3% decrease, which include the new CIT allocations. The budget reduction is the result of a decrease in the budget for Recreation Staff. During 2019 Integrated Fitness Partners (IFP) began managing the Recreation Center which resulted in the decrease of overall staffing costs.

While it is still too early to evaluate IFP's economic impact on registrations, early indications are that registration levels are inching upward and starting in 2020, birthday parties and other special events will be marketed at the Center. IFP's presence has freed the department staff to focus on other recreational programming opportunities outside the center itself. Major initiatives in 2020 include engaging the Park and Recreation Board on the development of more programs, improving environmental and sustainability educational programs, expanding special events activities and completion of the update to the Master Park Plan.

SEWER OPERATING FUND

Tables III and IV below and on the next page show the expenses and revenues balanced at \$3,135,000. The 2020 operating fund reflects the 2019 rate adjustment enacted last year to pass through the increased costs enacted by the Lower Perkiomen Valley Regional Sewer Authority. The Township's rate structure remains among the lowest of all area municipalities.

TABLE III
Sewer Fund Revenues

Revenue Category	2019 Budget	2019 Projection	2020 Proposed	2020 TMO
Interest Earnings	10,000	34,000	25,000	25,000
Sewer Tapping Fees	4,000	24,054	10,000	10,000
Sewer Use Charges	2,595,000	2,600,000	2,600,000	2,600,000
Unused EDU Charges	450,000	382,183	425,000	450,000
Sewer Assessments	15,000	74,050	25,000	50,000
Sewer Certification Fees	5,000	3,010	0	0
	3,079,000	3,117,297	3,085,000	3,135,000

TABLE IV
Sewer Fund Expenses

Expense Category	2019 Budget	2019 Projection	2020 Proposed	2020 TMO
General Expenses	132,200	100,000	100,000	100,000
Payments - LPVRS	2,325,300	2,425,000	2,412,000	2,412,000
Payments - Royersford Borough	5,500	5,600	5,600	5,600
Payments - Collegeville/Trappe	6,400	4,144	6,000	6,000
Transfer - General Fund	58,000	58,000	58,000	58,000
Transfer - Public Works Salaries	201,000	201,000	226,000	216,000
Transfer - Employee Benefits	141,000	141,000	176,000	176,000
Transfer - Sewer System/Capital	209,600	209,600	61,250	161,400
	3,079,525	3,144,000	3,044,850	3,135,000

2020 CAPITAL BUDGET

The 2020 Capital Budget is attached to this report. It comprises seven (7) major funding sources, from which ~ 17.7 million will be appropriated as showing in Table V below:

TABLE V
2020 Capital Budget

Funding Source	Amount
Capital Assessment Allocations	1,227,637
Capital Investment Trust	3,446,038
State Liquid Fuels	604,200
Sewer Capital Fund	4,538,000
Capital Financing Proceeds	6,000,000
Park and Open Space Fund	710,000
Grants and Donations	1,166,230
	17,692,105

Be advised that this preliminary budget reflects the final vetting by the Township Manager's Office and is now ready for the Board's official review in addition to public review and discussion. It is not ready for public discussion, pending the Board's decision to advertise the budget, after which it will be available for public inspection. The final budget is scheduled for adoption at the Board's December 2, 2019 regular meeting.

Respectfully Submitted,



Timothy J. Tieperman

GENERAL FUND REVENUES

Account Number	Description	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2019 Actual 9/30	2019 Forecast	2020 Staff	2020 TMO	2020 BOS
<u>Real Property Taxes</u>										
01-301-100	Real Estate Taxes - General/Police	0	1,066,609	1,095,088	1,050,000	1,073,079	1,116,314	1,050,000	1,050,000	1,050,000
01-301-110	Real Estate Taxes - Fire	0	1,427,155	1,478,368	1,420,000	1,448,656	1,507,023	1,420,000	1,420,000	1,420,000
01-301-120	Real Estate Taxes - EMS	0	52,858	54,754	52,500	53,654	55,816	52,500	52,500	52,500
01-301-400	Property Taxes - Delinquent	0	0	17,168	25,000	399	17,000	17,000	17,000	17,000
		0	2,546,621	2,645,378	2,547,500	2,575,788	2,696,153	2,539,500	2,539,500	2,539,500
<u>Act 511 Taxes</u>										
01-310-010	Per Capita Tax - Current Year	105,690	0	0	0	0	0	0	0	0
01-310-030	Per Capita Tax - Delinquent	9,899	0	1,400	3,000	1,271	1,505	1,500	1,500	1,500
01-310-100	Real Estate Transfer Tax	1,201,277	1,437,719	1,331,704	1,000,000	708,101	1,058,101	1,000,000	1,025,000	1,025,000
01-310-210	Earned Income Tax	8,762,845	9,351,033	10,460,554	9,200,000	6,471,199	10,500,000	9,500,000	9,500,000	9,500,000
01-310-510	Local Service Tax	839,655	946,208	938,570	850,000	717,913	925,000	875,000	875,000	875,000
01-310-600	Amusement Tax FILO	43,500	43,500	43,500	43,500	60,000	60,000	43,500	70,000	70,000
		10,962,866	11,778,460	12,775,728	11,096,500	7,958,484	12,544,606	11,420,000	11,471,500	11,471,500
<u>Licenses and Permits</u>										
01-321-610	Soliciting Permits	4,525	5,725	5,325	5,000	6,850	6,850	5,000	6,500	6,500
01-321-700	Special Event Permits	18,745	17,810	17,625	15,000	13,345	16,845	15,500	16,000	16,000
01-321-800	Cable Television Franchise	512,365	529,700	508,641	475,000	197,731	504,000	475,000	500,000	500,000
01-321-805	Cable Television Franchise Grant	0	0	0	0	0	0	0	0	0
01-322-820	Street Encroachment Permits	13,035	2,999	3,735	2,500	2,165	3,000	2,500	2,750	2,750
		548,670	556,234	535,326	497,500	220,091	530,695	498,000	525,250	525,250
<u>Fines and Forfeitures</u>										
01-331-110	Vehicle Code Violations	58,209	55,089	49,529	50,000	35,916	46,940	46,000	46,000	46,000
01-331-120	Ordinance/Statute Violations	22,925	34,310	16,892	18,000	10,792	13,992	14,000	14,000	14,000
01-331-130	Parking Tickets	3,895	3,942	1,475	3,750	1,870	1,970	2,000	2,000	2,000
		85,029	93,341	67,896	71,750	48,578	62,902	62,000	62,000	62,000
<u>Interest Earnings</u>										
01.341.100	Interest Earnings	73,113	139,084	163,219	105,000	124,292	150,000	115,000	140,000	140,000
		73,113	139,084	163,219	105,000	124,292	150,000	115,000	140,000	140,000
<u>Rents and Royalties</u>										
01-342-100	Rent of Land	26,227	29,552	30,439	25,000	15,615	31,391	30,000	31,250	31,250
01-342-150	Communications/Revenue Sharing	60,300	57,600	57,600	37,000	27,600	42,300	41,000	42,250	42,250
		86,527	87,152	88,039	62,000	43,215	73,691	71,000	73,500	73,500

Account Number	Description	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2019 Actual 9/30	2019 Forecast	2020 Staff	2020 TMO	2020 BOS
State Grants and Shared Revenues										
01-354-100	State Recycling Grant	35,039	60,432	134,532	56,095	55,692	55,692	55,000	55,500	55,500
01-355-010	Public Utility Realty Tax	11,576	10,677	14,640	10,500	0	10,500	10,500	10,500	10,500
01-355-080	Beverage Licenses	7,000	6,215	4,500	6,250	0	4,500	4,500	4,500	4,500
01-355-085	Local Share of Gaming Proceeds	0	0	753	1,000	0	0	0	0	0
01-355-121	General Municipal Pension System	380,594	371,649	435,648	440,000	465,965	465,965	465,965	465,965	465,965
01-355-130	Foreign Fire Insurance Premium	225,498	203,274	186,282	203,000	202,639	202,639	202,639	202,639	202,639
		659,707	652,247	776,355	716,845	724,296	739,296	738,604	739,104	739,104
Fees, Services and Permits										
01-361-300	Zoning/Subdivision/Land Development	64,242	65,392	82,540	55,000	53,083	76,083	70,000	72,500	72,500
01-361-320	Fees for Engineering Review			2,500	2,500	0	0	0	0	0
01-361-330	Change of Occupancy	1,360	640	320	600	250	250	250	250	250
01-361-340	Hearing Fees	0	0	0	0	0	0	0	0	0
01-361-350	Sign Permits	7,719	7,610	6,990	6,500	3,135	4,785	5,000	5,000	5,000
01-361-510	Sale of Maps & Plans	52	0	0	100	0	0	0	0	0
01-361-530	Sale of Subdivision & Land Development	15	0	0	100	0	0	0	0	0
01-361-540	Sale of Zoning Ordinance	50	0	0	100	0	0	0	0	0
01-361-560	Copying Fees	789	803	595	100	140	250	250	250	250
01-362-100	Donations/Contributions	17,725	0	36,367	14,000	41,291	41,291	14,000	14,000	14,000
01-362-105	Uniformed Salary Reimbursement	107,914	109,896	128,618	97,000	55,050	86,666	87,500	87,500	87,500
01-362-110	Accident Reports	8,151	6,540	8,280	5,500	7,510	9,000	9,000	9,000	9,000
01-362-111	Photographs/Fingerprints	1,200	1,355	1,895	1,300	660	1,000	1,000	1,000	1,000
01-362-150	Pistol Range Fees	0	0	0	0	0	0	0	0	0
01-362-160	Witness Fees	140	0	1,120	0	0	0	0	0	0
01-362-170	Restitution Fees	4,030	1,200	1,078	1,000	300	500	500	500	500
01-362-200	Fire Reports/Investigations	225	150	75	150	0	0	0	0	0
01-362-205	Non-Uniform Salary Reimbursement	4,511	0	870	600	7,936	7,936	600	600	600
01-362-210	Fire Cost Recovery Ordinance	0	6,381	8,058	5,000	354	354	5,000	5,000	5,000
01-362-250	Fire Protection Permits	51,696	53,699	43,241	40,000	12,377	25,000	25,000	25,000	25,000
01-362-260	Fire Inspections	56,925	54,675	34,880	27,500	10,650	17,500	17,500	17,500	17,500

Account Number	Description	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2019 Actual 9/30	2019 Forecast	2020 Staff	2020 TMO	2020 BOS
01-362-270	Fire Code Assessment Fees	0	0	0	0	0	0	0	0	0
01-362-400	Administrative Fees-Escrow	19,251	26,085	20,697	20,000	14,673	20,000	20,000	20,000	20,000
01-362-410	Building Permits	670,532	1,297,027	1,014,871	850,000	329,193	500,000	500,000	500,000	500,000
01-362-430	Plumbing Permits	2,754	2,687	2,189	1,800	1,288	1,650	1,650	1,650	1,650
01-362-460	Grading Permits	800	724	240	750	365	365	350	350	350
01-363-300	Street Lighting Charges (Oaks)	0	0	0	0	0	0	0	0	0
01-363-320	Development Lighting	900	1,200	1,500	1,200	0	1,200	1,200	1,200	1,200
01-364-300	Solid Waste Collection & Disposal	0	154	149	100	292	292	100	100	100
01-364-600	Recycling Bins	500	270	50	100	90	100	100	100	100
Recreation Program Fees		1,021,481	1,636,488	1,397,123	1,131,000	538,637	794,222	759,000	761,500	761,500
01-367-050	Recreation Revenues	0	0	0	0	0	0	0	0	0
01-367-100	Donations/Contributions	0	0	0	0	5,691	5,691	0	0	0
01-367-200	Memberships	58,092	53,096	32,051	75,000	23,664	24,664	35,000	35,000	35,000
01-367-300	Ticket Sales	116,141	79,557	85,943	78,000	54,318	69,318	65,000	75,000	75,000
01-367-400	Sponsorships/Donations	30,775	25,000	49,950	30,000	27,357	27,357	30,000	30,000	30,000
01-367-500	Recreation Center	35,264	49,097	40,139	30,000	15,226	18,226	15,000	15,000	15,000
01-367-600	Recreation Programs	198,658	183,516	167,555	185,000	123,052	128,052	160,000	160,000	160,000
01-367-610	Community Day/Celebrations	11,548	9,484	5,315	20,000	7,600	15,200	10,000	10,000	10,000
01-367-700	Bus Trips	29,397	17,423	10,545	11,000	5,840	8,840	10,000	10,000	10,000
01-367-800	Rental Income	56,888	39,557	18,225	20,000	13,430	13,430	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	3,180	42,230	17,400	25,000	26,470	27,470	25,000	25,000	25,000
01-367-900	Misc. Income	768	15,703	750	500	650	650	0	0	0
Miscellaneous Revenues		540,710	514,662	427,873	474,500	303,298	338,898	370,000	380,000	380,000
01-380-000	Miscellaneous Revenues	87,999	9,324	7,408	800	2,535	2,535	2,535	2,535	2,535
01-383-020	Special Assessment/Regal Cinema	51,983	49,620	50,203	52,000	57,301	57,301	57,301	57,301	57,301
		139,983	58,944	57,611	52,800	59,836	59,836	59,836	59,836	59,836

Account Number	Description	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2019 Actual 9/30	2019 Forecast	2020 Staff	2020 TMO	2020 BOS
<u>Interfund Transfers</u>										
01-392-080	Transfer from Sewer Operating Fund	165,658	368,789	248,000	400,000	400,000	400,000	400,000	450,000	450,000
01-392-085	Transfer from Recreation Operating Fund	2,155,727	0	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	498,604	0	0	0	0	0	0	0	0
01-392-870	Transfer from Stormwater Management Fund	0	0	0	0	0	0	0	0	0
01-392-900	Transfer from Fire Apparatus Fund	0	0	0	0	0	0	440,000	440,000	440,000
		2,819,988	368,789	248,000	400,000	400,000	400,000	840,000	890,000	890,000
<u>Expenditure Refunds</u>										
01-394-100	Refund of Prior Year Expenditures	2,191	121,037	15,038	9,605	9,308	9,308	9,000	9,000	9,000
01-394-200	Refund of Current Year Expenditures	23,536	17,360	3,366	5,000	6,859	6,859	5,000	5,410	5,410
01-399-000	Budgetary Reserve	0	0	0	0	0	0	0	3,899,400	4,114,400
		25,727	138,397	18,404	14,605	16,167	16,167	14,000	3,913,810	4,128,810
GENERAL FUND REVENUES		16,963,802	18,570,418	19,200,952	17,170,000	13,012,682	18,406,466	17,486,940	21,556,000	21,771,000

GENERAL FUND EXPENDITURES

Account Number	Description	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2019 Actual 9/30	2019 Forecast	2020 Staff	2020 TMO	2020 BOS
<u>Board of Supervisors</u>										
01-400-113	Supervisor Salaries 5 @ \$4,125	12,375	12,375	20,281	20,625	16,853	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)	75,078	73,114	108,886	110,000	79,157	110,000	120,000	120,000	120,000
01-400-151	Employer's Reimbursement Benefit	861	0	0	0	0	0	0	0	0
01-400-321	Telephone/Communications	1,650	2,046	1,774	2,000	1,393	2,000	2,000	0	0
01-400-420	Dues, Subscriptions, & Memberships MCATO (\$250) PSATS (\$3,600) Pennsylvania Municipal League (\$4,000)	3,769	3,808	3,431	7,850	3,298	4,000	7,850	7,850	7,850
01-400-425	Training/Seminars MCATO Workshops (\$500) PSATS Annual Conference (\$2,000)	923	2,593	3,936	4,500	90	4,000	3,000	2,500	2,500
01-400-450	Contracted Services Taped BOS Meetings (\$23,300) Annual Goals Workshop (\$2,000) Newsletter Printing Costs (\$18,250) Newsletter Postage (\$8,450)	92,169	38,298	34,771	32,000	17,239	32,000	52,000	52,000	52,000
01-400-500	Discretionary Donations Montgomery County Libraries (\$21,219) Schuylkill Canal Association (\$10,000)	15,775	15,000	31,219	31,219	31,219	31,219	31,219	31,219	31,219
01-400-700	Minor Capital Assessment	0	0	261	1,000	500	1,000	0	0	0
01-400-800	Capital Assessment	0	0	244,213	147,339	147,339	147,339	147,339	147,339	147,339
		202,601	147,234	448,772	356,533	297,088	352,183	384,033	381,533	381,533

Account Number	Description	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2019 Actual 9/30	2019 Forecast	2020 Staff	2020 TMO	2020 BOS
<u>Township Administration</u>										
01-401-121	Salary - Manager	144,610	145,195	157,250	162,527	118,939	162,527	162,527	162,527	162,527
01-401-122	Salary - Communications Manager (FT)	27,764	51,745	53,873	26,744	26,712	26,744	26,744	26,744	26,744
01-401-123	Salary - HR Specialist (PT)	0	29,728	3,355	0	0	0	0	26,000	26,000
01-401-125	Salary - Assistant Township Manager	0	0	115,707	123,501	91,750	123,501	123,501	123,501	123,501
01-401-130	Salary - Finance Director	92,838	95,535	98,878	104,668	82,256	104,668	104,668	104,668	104,668
01-401-140	Salary - Full Time Staff	160,193	162,459	115,029	99,637	79,298	116,017	140,387	207,387	207,387
	Assistant Finance Director (1)									
	Finance Clerk/Receptionist (2)									
	Executive Assistant/Paralegal (1/2)									
01-401-150	Group Benefits	148,083	130,213	178,338	203,500	166,231	203,500	245,000	286,900	286,900
	Health Insurance (\$167,400)									
	Dental Insurance (\$55,000)									
	Vision Insurance (\$3,750)									
	FICA & Medicare (\$44,750)									
	Car Allowances (\$12,000)									
	Other Insurances (\$4,000)									
01-401-182	Longevity	1,500	1,750	1,250	1,000	250	1,000	1,000	1,000	1,000
01-401-183	Overtime	726	538	1,156	1,250	798	2,000	2,000	1,500	1,500
01-401-190	Pension Allocation	126,002	69,834	87,346	90,500	60,000	90,500	61,482	61,482	61,482
01-401-191	Pension Allocation - DC	0	0	0	0	0	0	42,595	46,695	46,695
01-401-210	Office Supplies	16,829	10,290	8,545	9,000	7,423	9,000	8,500	8,000	8,000
01-401-220	Operating Supplies	487	527	78	250	148	200	200	200	200
01-401-231	Vehicle Fuel	184	691	361	600	23	500	300	0	0
01-401-245	Credit/Debit Admin Fees	8,571	4,674	1,784	3,000	896	1,800	1,800	1,800	1,800
01-401-250	Repair/Maintenance Supplies	0	200	0	50	34	50	50	50	50
01-401-260	Small Tools/Minor Equipment	0	0	0	50	0	0	50	50	50
01-401-311	Accounting & Auditing Services	35,456	33,280	30,000	32,000	19,750	30,000	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	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2019 Actual 9/30	2019 Forecast	2020 Staff	2020 TMO	2020 BOS
01-401-317	Training PSATS, APMM, ICMA, GFOA, PELRAS, PML	2,719	7,708	9,468	6,500	3,441	4,600	5,000	5,000	5,000
01-401-321	Telephone /Communications Verizon, Verizon Wireless, Line Systems, Comstar	8,066	9,543	7,425	7,450	5,062	7,450	7,450	0	0
01-401-325	Postage Pitney Bowes, USPA, UPS and FedEx	11,960	6,285	11,392	7,500	2,765	7,500	7,500	7,500	7,500
01-401-340	Advertising, Printing & Binding 21st Century Media	16,089	12,809	5,439	12,750	5,522	6,500	6,000	6,000	6,000
01-401-350	Insurance & Bonding PIRMA Liability Insurance Pool Township Manager and Finance Bonds	35,225	31,703	47,787	36,000	8,105	36,000	36,000	0	0
01-401-351	Insurance - Auto PIRMA Auto Insurance Pool	1,175	1,122	1,050	1,200	1,221	1,221	1,250	0	0
01-401-361	Electricity/Heat PECO Energy Charges (Allocated Share)	32,362	24,038	28,057	32,000	18,664	28,057	30,000	0	0
01-401-366	Water Service PAWC Water Charge (Allocated Share)	1,000	968	1,392	1,200	680	1,200	1,200	0	0
01-401-370	Repair/Maintenance Services	0	0	52	50	67	67	50	50	50
01-401-380	Rentals/Leases Xerox, Rothwell Document Solutions	10,405	10,687	11,143	11,000	8,641	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, PML (\$4,500) GFOA (\$1,000) Professional Subscriptions/Memberships (\$2,300)	4,962	1,316	7,025	6,700	9,848	10,500	10,000	10,000	10,000
01-401-425	Continuing Education/Prof. Development	0	745	0	750	167	250	500	250	250

Account Number	Description	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2019 Actual 9/30	2019 Forecast	2020 Staff	2020 TMO	2020 BOS
01-401-450	Contracted Services	73,209	130,868	134,014	130,000	176,900	200,000	200,000	200,000	200,000
	Finance Software (\$20,000)									
	IT Support Assessment (\$118,500)									
	Communications (\$32,000)									
	E-Code 360 (\$7,000)									
	Water Cooler (\$2,000)									
	Montco BOA Record Changes (\$2,000)									
	Annual Website Maintenance Fee (\$17,000)									
	Employee Physicals/Other (\$1,500)									
01-401-700	Minor Capital Assessment	8,731	21,414	80,921	108,240	51,369	51,369	146,200	18,520	18,520
01-401-800	Capital Assessment	0	0	206,886	124,819	124,819	124,819	206,886	124,819	124,819
		969,145	995,864	1,405,001	1,344,936	1,071,779	1,362,540	1,622,340	1,474,143	1,474,143
<u>Elected Tax Collector</u>										
01-403-114	Salary - Elected Tax Collector	10,000	10,000	10,000	10,000	7,500	10,000	10,000	10,000	10,000
01-403-115	Commissions - Real Estate	0	0	25,900	24,000	24,844	25,500	24,000	24,000	24,000
	Commissions - Public Safety Levy									
01-403-150	Employer's Contributions To Employee FICA	765	765	2,746	2,625	2,474	2,725	2,625	2,625	2,625
01-403-180	Commissions - Local Services Tax	14,693	16,559	12,341	15,000	4,976	12,000	15,000	15,000	15,000
	H.A. Berkheimer Collection Fee									
01-403-181	Commissions - Earned Income Tax	111,280	117,796	88,986	111,250	34,767	111,250	111,250	111,250	111,250
	H.A. Berkheimer Collection Fee									
01-403-184	MCTCC Fee	0	0	975	0	0	0	0	0	0
01-403-210	Office Supplies	1,855	2,544	483	2,500	1,376	2,000	2,750	2,500	2,500
	Public Safety Levy Mailing Expense									
01-403-230	Heating Fuel	0	0	0	0	0	0	0	0	0
01-403-321	Telephone	300	359	255	300	158	300	300	0	0
01-403-325	Postage	4,180	1,550	2,217	2,250	1,375	2,250	2,250	2,250	2,250
	Public Safety Levy Postage Expense									

Account Number	Description	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2019 Actual 9/30	2019 Forecast	2020 Staff	2020 TMO	2020 BOS
01-403-353	Bond(s)	0	0	0	0	0	0	1,500	1,500	1,500
01-403-361	Electricity/Heat	498	373	421	450	291	450	450	0	0
01-403-366	Water Service	32	31	24	50	22	50	50	0	0
01-403-425	Seminars	0	0	0	0	0	0	0	0	0
		143,603	149,976	144,348	168,425	77,783	166,525	170,175	169,125	169,125
<u>Legal Services</u>										
01-404-310	Township Solicitor - Professional	87,061	77,881	78,961	80,000	50,630	77,500	80,000	79,000	79,000
01-404-311	Township Solicitor - Litigation	0	0	1,448	1,500	0	1,000	1,500	1,000	1,000
01-404-312	Township Labor Counsel	147,912	121,477	0	0	0	0	0	0	0
	Line item restructured between police and non-union									
01-404-313	HR Consulting Services	0	0	0	25,000	16,125	25,000	25,000	15,000	15,000
01-404-314	Special Legal Services	1,729	499	7,428	20,000	35,829	42,000	20,000	10,000	10,000
	Cohen Law Group (\$500)									
	Kozloff Stoudt (\$9,500)									
01-404-316	Debt Collection Services	0	0	1,436	0	0	0	0	0	0
01-404-317	Township Labor Counsel-Police	0	44,299	42,507	0	0	0	0	0	0
	Eckert Seamans Cherin & Mellott									
01-404-318	Township Labor Counsel-Non Uniform	0	19,527	11,146	25,000	0	0	25,000	10,000	10,000
		236,701	263,682	142,926	151,500	102,584	145,500	151,500	115,000	115,000
<u>Building Expenses</u>										
01-409-231	Vehicle Fuel	0	0	0	0	0	0	0	98,100	98,100
01-409-250	Maintenance Supplies	0	0	0	0	0	0	0	44,000	44,000
01-409-321	Telephone	0	0	0	0	0	0	0	74,800	74,800
01-409-350	Insurance/Liability	0	0	0	0	0	0	0	158,800	158,800
01-409-351	Insurance/Auto	0	0	0	0	0	0	0	116,500	116,500
01-409-361	Electricity/Heat	0	0	0	0	0	0	0	159,950	159,950
01-409-366	Water	0	0	0	0	0	0	0	20,225	20,225
01-409-370	Maintenance Services	0	0	0	0	0	0	0	70,000	70,000
		0	0	0	0	0	0	0	742,375	742,375

Account Number	Description	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2019 Actual 9/30	2019 Forecast	2020 Staff	2020 TMO	2020 BOS
<u>Police Department</u>										
01-410-122	Salary - Chief	130,373	130,693	135,267	139,664	102,062	139,664	144,901	144,901	144,901
01-410-123	Salary - Lieutenant	107,381	110,572	120,465	127,065	93,005	127,065	131,830	131,830	131,830
01-410-140	Salaries & Wages	2,511,515	2,632,260	2,711,621	2,900,000	2,139,909	2,900,000	3,008,750	3,008,750	3,008,750
	Sergeants (7)									
	Corporals (4)									
	Patrolmen (16)									
	Office Staff (2½)									
01-410-142	Crossing Guards	24,815	25,444	25,900	26,117	18,764	26,117	26,117	26,117	26,117
01-410-150	Group Benefits	1,654,478	1,518,383	1,440,996	1,616,000	1,101,135	1,553,000	1,770,000	1,770,000	1,770,000
	Health Insurance (\$1,202,350)									
	Dental Insurance (\$70,250)									
	Vision Insurance (\$6,000)									
	FICA (\$300,000)									
	Life Insurance (\$26,400)									
	Continuing Education (\$44,000)									
	Workers Compensation (\$121,000)									
01-410-181	Education Incentive	24,788	31,250	30,289	40,000	31,536	32,000	40,000	40,000	40,000
01-410-182	Longevity	71,036	69,130	76,301	79,643	61,811	79,643	86,500	86,500	86,500
01-410-183	Overtime	115,103	142,967	121,793	95,000	85,926	121,000	90,000	90,000	90,000
01-410-185	Reimbursed Overtime	78,156	92,891	137,203	75,000	68,377	106,500	60,000	60,000	60,000
01-410-187	Holiday Pay	138,317	139,454	143,409	114,000	82,461	146,500	118,500	118,500	118,500
01-410-188	Other Salaries & Wages	6,000	13,900	12,975	14,250	13,600	13,600	14,250	14,250	14,250
	Detective/Juvenile/Trainer Pay (\$10,250)									
	Chief's Bonus (\$4,000)									
01-410-189	Court Time	20,397	25,093	17,951	19,000	14,370	19,000	16,000	16,000	16,000
01-410-190	Pension Allocation	550,812	606,872	765,036	726,000	721,000	726,000	905,491	905,491	905,491
	2020 Minimum Municipal Obligation									
01-410-210	Office Supplies	3,978	4,456	6,946	3,100	5,137	7,000	5,000	5,000	5,000
	Business Cards/Envelopes/Citation Forms (\$2,500)									
	Wrigley's/W.B. Mason (\$2,500)									

Account Number	Description	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2019 Actual 9/30	2019 Forecast	2020 Staff	2020 TMO	2020 BOS
01-410-220	Operating Supplies/Patrol Ammunition/IT Supplies/Petty Cash (\$17,000) Evidence Collection/ PA DUI Association (\$5,570)	14,133	16,092	14,988	12,500	16,380	17,500	22,570	22,570	22,570
01-410-225	Highway Safety Equipment	0	0	0	0	0	0	27,800	27,800	27,800
01-410-230	Medical Equipment/CPR First Aid Certs	0	0	0	0	0	0	2,500	2,500	2,500
01-410-231	Vehicle Fuel	41,031	44,802	54,935	55,000	24,832	48,000	55,000	0	0
01-410-238	Clothing & Uniforms Shoe Allowance (\$8,700) Galls/ Red the Uniform Tailor (\$15,300)	26,374	21,996	32,420	28,000	19,953	23,500	24,000	24,000	24,000
01-410-250	Repair/Maintenance Supplies	5,238	5,735	5,370	4,800	5,431	7,000	5,000	5,000	5,000
01-410-260	Small Tools/Minor Equipment	69	0	1,596	2,200	2,398	2,398	2,200	2,200	2,200
01-410-317	Training PATC/ FBINAA/ Police Chief's Association (\$1,000) Personal Protection/ Field Officer Training (\$19,000)	17,143	19,784	21,431	21,000	19,209	21,500	20,000	20,000	20,000
01-410-321	Telephone	30,035	35,801	27,967	30,000	19,695	30,000	28,000	0	0
01-410-325	Postage	392	377	180	200	12	200	200	200	200
01-410-326	Radio Equipment Lease-DO NOT USE**	0	0	0	0	0	0	0	0	0
01-410-327	Radio Equipment Maintenance	0	0	0	1,150	0	0	500	500	500
01-410-342	Advertising/Community Day	1,399	0	0	1,000	261	261	4,000	4,000	4,000
01-410-350	Insurance - Liability PIRMA Liability Insurance Pool	44,531	45,727	42,749	55,000	965	43,000	46,000	0	0
01-410-351	Insurance - Auto PIRMA Automobile Insurance Pool	22,407	24,771	19,583	26,000	22,579	22,579	26,000	0	0
01-410-361	Electricity/Heat	16,753	20,403	23,024	23,000	15,933	23,000	23,000	0	0
01-410-366	Water Service	811	790	334	900	276	900	900	0	0
01-410-374	Repair/Maintenance Services Vehicle Repair/ Undesignated	33,836	44,821	32,956	37,500	55,481	72,000	40,000	40,000	40,000
01-410-380	Rentals/Leases Copy Machine	2,055	1,864	1,985	2,500	1,982	2,500	2,000	2,000	2,000

Account Number	Description	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2019 Actual 9/30	2019 Forecast	2020 Staff	2020 TMO	2020 BOS
01-410-420	Dues, Subscriptions, & Memberships	1,665	1,250	2,783	2,500	6,356	6,356	2,500	2,500	2,500
	Police Chief's Association (\$150)									
	Montgomery County FOP (\$450)									
	Montgomery County MIRT (\$200)									
	NTO (\$150)									
	Maglocen (\$150)									
	PA Criminal Law (\$200)									
	Undesignated/Other (\$1,200)									
01-410-450	Contracted Services	68,770	89,956	84,223	92,000	65,906	87,500	90,000	90,000	90,000
	Comcast Cable (\$3,000)									
	Plan-It Software Maintenance (\$2,000)									
	All Traffic Solutions (\$7,500)									
	Animal Control (\$10,000)									
	IT Services (\$21,000)									
	Eagle Wireless (\$5,500)									
	Watchguard/Power DMS (\$10,000)									
	Cody Software Contract (\$18,000)									
	Undesignated/Other (\$13,000)									
01-410-455	Labor Counsel Services (Police)	0	0	0	70,000	33,492	35,000	35,000	35,000	35,000
	Eckert Seamans Cherin & Mellott									
01-410-460	Miscellaneous	5,200	4,619	2,497	4,000	2,544	3,500	4,000	4,000	4,000
	Petty Cash Reimbursements (\$1,000)									
	Misc. Supplies (\$3,000)									
01-410-500	Contributions, Grants & Subsidies	3,000	3,000	3,000	3,000	0	3,000	3,000	3,000	3,000
01-410-700	Capital Purchases	144,122	0	122,444	93,900	138,758	91,979	104,900	38,100	38,100
01-410-800	Capital Assessment	120,896	0	0	0	0	0	141,111	0	0
		6,037,010	5,925,154	6,240,617	6,540,989	4,991,536	6,538,762	7,127,520	6,740,709	6,740,709

Account Number	Description	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2019 Actual 9/30	2019 Forecast	2020 Staff	2020 TMO	2020 BOS
<u>Department of Emergency Services</u>										
01-411-140	Salary-Fire Chief Restructured and Expanded Position (1)	78,437	88,463	78,635	100,000	0	28,300	110,000	109,000	109,000
01-411-145	Salary-Fire Staff Assistant Fire Chief (2) Emergency Management Coordinator (1) Career Firefighter (5)	204,211	245,575	295,898	415,000	311,729	415,000	581,964	559,464	559,464
01-411-146	Volunteer Recruitment and Retention	902	3,182	1,190	5,000	688	5,000	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	70,728	45,000	45,054	45,000	0	45,000	45,000	45,000	45,000
01-411-151	Group Benefits Health Insurance (\$255,400) Dental Insurance (\$20,500) Vision Insurance (\$1,750) FICA (\$57,250) Life Insurance (\$6,500) Miscellaneous/Other (\$1,600) Workers Compensation (\$52,000)	207,998	243,735	222,838	345,000	187,403	247,000	395,000	395,000	395,000
01-411-182	Longevity	250	250	500	0	0	0	250	250	250
01-411-183	Overtime	24,048	17,639	27,330	48,000	44,626	60,000	55,500	55,500	55,500
01-411-185	Employee Incentive Program	15,750	17,500	21,000	21,000	0	21,000	14,000	24,500	24,500
01-411-190	Pension Allocation 2020 Minimum Municipal Obligation	26,785	43,053	59,027	72,100	50,000	72,100	57,083	57,083	57,083
01-411-191	Pension Allocation - DC	0	0	0	0	0	0	40,938	40,938	40,938
01-411-210	Office Supplies Wrigley's/ W.B. Mason/ Fire Forms	993	416	759	1,250	820	1,250	4,000	4,000	4,000
01-411-220	Operating Supplies	998	1,072	2,763	1,000	1,103	3,000	4,000	4,000	4,000
01-411-231	Vehicle Fuel	8,279	9,235	11,692	11,650	5,255	11,650	11,500	0	0
01-411-238	Clothing & Uniforms Shoe Allowance (\$2,700) Uniforms (\$20,300)	8,767	9,963	12,638	12,500	11,299	13,750	23,000	23,000	23,000
01-411-260	Small Tools/Minor Equipment Hand Tools/AEDs/Hose & Extinguishers (\$18,500) Undesignated (\$500)	16,527	19,876	15,903	16,000	3,896	5,000	19,000	19,000	19,000

Account Number	Description	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2019 Actual 9/30	2019 Forecast	2020 Staff	2020 TMO	2020 BOS
01-411-310	Per Diem Firefighters	18,743	28,209	49,079	137,000	94,535	137,000	137,000	137,000	137,000
01-411-311	Audit Fire Plan System	0	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	20,251	10,528	13,126	23,000	3,950	6,000	23,000	23,000	23,000
	First Aid Certifications (\$500)									
	ILT/ICC (\$500)									
	NFPA (\$1,700)									
	CFPS (\$1,000)									
	Emergency Responder (\$1,000)									
	Continuing Education (\$1,000)									
	Fire Investigation Seminars (\$17,000)									
	Undesignated (\$300)									
01-411-321	Telephone/Communications	8,497	10,376	10,934	11,000	8,182	11,000	10,000	0	0
	Verizon Wireless/ Line Systems/ Comstar									
01-411-325	Postage	10	0	13	100	12	100	100	100	100
01-411-327	Radio Equipment Maintenance	842	0	0	2,500	1,500	1,500	2,500	2,500	2,500
01-411-342	Fire Street Map Reprint	0	0	4,050	0	0	0	0	0	0
	Emergency Zone Maps									
01-411-350	Insurance - Liability	700	748	5,769	800	800	800	800	0	0
	PIRMA Liability Insurance Pool									
01-411-351	Insurance - Auto/Fire Trucks	28,620	29,592	23,298	30,000	31,882	32,000	32,000	0	0
	PIRMA Auto/Fire Liability Insurance Pool									
01-411-361	Electricity/Heat	7,769	5,740	6,476	7,000	4,482	7,000	7,000	0	0
01-411-363	Hydrant Service	123,826	132,715	95,863	140,000	84,103	120,000	145,000	145,000	145,000
	Borough of Phoenixville (\$7,000)									
	PAWC (\$138,000)									
01-411-366	Water Service	312	301	256	350	211	350	350	0	0
01-411-374	Repair/Maintenance Services	26,313	21,219	19,047	19,000	19,000	19,000	35,000	35,000	35,000
	Vehicle Repairs (\$34,000)									
	Undesignated (\$1,000)									

Account Number	Description	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2019 Actual 9/30	2019 Forecast	2020 Staff	2020 TMO	2020 BOS
01-411-380	Rentals	0	0	0	500	0	250	500	500	500
01-411-414	Training Drills	532	971	440	500	0	500	0	0	0
01-411-420	Dues, Subscriptions, & Memberships	2,205	455	1,130	2,500	1,183	2,500	4,000	4,000	4,000
	IAFC, CFPS, IAEM, CFO, PAACFC (\$2,000)									
	NAFI, KCFI, MCFC, Other (\$500)									
	NFPA (\$180)									
	ICC (\$120)									
	KEMI (\$600)									
	PACO (\$600)									
01-411-450	Contracted Services	43,989	35,443	44,489	45,000	36,825	45,000	62,000	62,000	62,000
	Physicals (\$24,800)									
	Equipment Testing/Cleaning (\$13,850)									
	IT/Cloud Contract (\$8,600)									
	Repeater Rental (\$900)									
	Pager Software (\$1,000)									
	Grant Writing/Undesignated (\$12,850)									
01-411-460	Fire Prevention Expense	1,622	6,165	5,659	8,000	6,969	8,000	12,000	12,000	12,000
	Community Day/School Visits									
01-411-462	Miscellaneous	764	227	925	500	80	250	1,000	1,000	1,000
01-411-500	Emergency Management Expenses	0	0	0	0	0	0	2,500	2,500	2,500
01-411-540	Contribution to Volunteer Fire	242,705	183,531	200,000	200,000	0	200,000	200,000	200,000	200,000
01-411-550	EMS Contribution	0	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
01-411-700	Capital Purchases	55,780	10,197	188,522	2,600	30,174	30,174	992,000	112,400	112,400
01-411-800	Capital Assessment	0	278,084	23,986	382,444	382,444	382,444	7,747,939	382,444	382,444
		1,248,153	1,549,460	1,538,289	2,156,294	1,373,151	1,981,918	10,830,924	2,511,179	2,511,179

Account Number	Description	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2019 Actual 9/30	2019 Forecast	2020 Staff	2020 TMO	2020 BOS
<u>Department of Planning and Zoning</u>										
01-414-130	Salary - Zoning Administrator	54,171	0	0	0	0	0	0	0	0
01-414-135	Salary-Dir. of Plan., Zon., & Com. Dev.	91,827	110,725	0	0	0	0	0	0	0
01-414-140	Salaries & Wages	116,499	117,588	121,119	141,132	101,405	113,000	141,132	115,000	115,000
	Executive Assistant/Paralegal (½)									
	PT Staff (1)									
	Permit Clerk (1)									
01-414-145	Salary - Building Code Officials	156,580	121,579	83,461	86,262	63,988	86,262	86,262	86,262	86,262
	Residential Building Inspector (1)									
01-414-150	Group Benefits	184,420	143,924	87,549	110,000	55,242	72,000	72,000	70,000	70,000
	Health Insurance (\$49,500)									
	Dental Insurance (\$4,250)									
	Vision Insurance (\$350)									
	FICA (\$15,500)									
	Other Insurances (\$400)									
01-414-180	Other Salaries & Wages	1,620	2,080	2,100	3,000	0	2,500	3,000	2,500	2,500
	PC and ZHB Board Fee									
01-414-182	Longevity	2,750	3,250	2,500	2,500	2,500	2,500	1,000	1,000	1,000
01-414-183	Overtime	1,765	3,656	2,219	2,500	1,295	2,500	4,000	3,500	3,500
01-414-190	Pension Allocation	106,851	99,708	80,142	66,500	60,000	66,500	44,650	44,650	44,650
01-414-191	Pension Allocation - DC							4,992	4,992	4,992
01-414-210	Office Supplies	698	562	1,396	1,500	818	1,500	1,500	1,250	1,250
	Wrigley's / W.B. Mason Allocation									
01-414-231	Vehicle Fuel	1,234	898	994	1,100	325	1,100	1,000	0	0
01-414-238	Clothing & Uniforms	1,035	641	401	1,000	580	750	750	600	600
	Shoe Allowance (\$300)									
	Uniforms (\$300)									
01-414-242	Operating Supplies	200	9	84	250	4	100	100	100	100
	Undesignated									
01-414-260	Small Tools/Minor Equipment	47	0	0	200	0	50	100	100	100
	Measuring/Other Tools									

Account Number	Description	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2019 Actual 9/30	2019 Forecast	2020 Staff	2020 TMO	2020 BOS
01-414-311	ZHB Solicitor - Litigation O'Donnell, Weiss & Mattei	25,746	80,179	96,064	50,000	49,449	76,000	75,000	65,000	65,000
01-414-313	Engineering Services Gilmore & Associates (\$33,000) McMahon Associates (\$72,000)	95,033	41,373	74,079	80,000	91,418	115,000	110,000	105,000	105,000
01-414-314	Court Reporter	2,588	4,978	5,045	5,000	2,575	5,000	5,000	5,000	5,000
01-414-316	Planning Assistance Contract Grace Planning Associates	60,038	49,025	76,583	125,000	51,150	84,000	125,000	125,000	125,000
01-414-317	Training PACO (\$250) PENNBOK (\$250) BCO (\$250) Seminars (Undesignated) (\$750)	2,519	3,020	511	1,000	1,238	1,338	1,500	1,500	1,500
01-414-321	Telephone Verizon/Verizon Wireless/Line Systems/Comstar	5,727	6,893	5,534	5,750	4,019	5,750	5,750	0	0
01-414-325	Postage	62	739	10	1,500	0	250	1,500	1,000	1,000
01-414-341	Advertising SALDO Public Hearings (\$750) Zoning Text and Map Amendments (\$750) Undesignated (\$250)	0	1,658	11,141	1,750	1,670	1,750	1,750	1,750	1,750
01-414-342	Printing Planning & Zoning Forms	964	0	0	1,500	0	250	1,500	1,000	1,000
01-414-351	Insurance - Auto PIRMA Insurance Pool	2,111	2,457	2,001	2,500	2,231	2,500	2,500	0	0
01-414-361	Electricity/Heat	7,640	5,647	6,371	6,500	4,409	6,500	6,500	0	0
01-414-366	Water Service	250	241	205	275	170	275	275	0	0

Account Number	Description	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2019 Actual 9/30	2019 Forecast	2020 Staff	2020 TMO	2020 BOS
01-414-380	Rentals/Leases Wide Format Printer	5,961	5,451	6,644	7,500	3,174	5,500	12,500	12,500	12,500
01-414-420	Dues, Subscriptions, & Memberships EDM Publishers (\$250) PACO (\$500)	1,154	659	553	1,200	285	500	1,000	750	750
01-414-425	Seminars Combined with 01-414-317 (Training)	0	0	11	0	0	0	0	0	0
01-414-450	Contracted Services IT Contract (\$6,000) Mapping Services (Carrigan) (\$30,000) Commercial Building Inspection Service (\$26,000)	10,808	50,123	61,978	57,000	27,564	50,000	65,000	62,000	62,000
01-414-451	Contracted Services/Dept. Management	0	0	6,817	0	0	0	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	3,206	1,000	580	750	1,000	1,000	1,000
01-414-530	DCED Permit Fee \$4.50 per permit reimbursed by permit requestor	3,224	3,708	3,938	3,000	1,940	3,000	3,000	3,000	3,000
01-414-600	GIS Upgrades GIS Software and County Updates	0	2,300	28,927	36,000	25,610	32,500	36,000	35,000	35,000
01-414-700	Minor Capital Assessment	11,873	5,304	843	86,200	942	942	7,600	3,600	3,600
01-414-800	Capital Assessment	0	0	136,444	82,320	82,320	82,320	147,444	82,320	82,320
		955,397	868,373	908,870	970,939	636,901	822,887	970,305	835,374	835,374

Account Number	Description	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2019 Actual 9/30	2019 Forecast	2020 Staff	2020 TMO	2020 BOS
<u>Department of Public Works</u>										
01-430-122	Salary - Public Works Director	91,933	100,776	104,303	107,804	78,779	107,804	107,804	107,804	107,804
01-430-140	Salary - Public Works Administration Administrative Assistant (1)	53,348	54,897	56,819	58,726	43,715	58,726	58,726	58,726	58,726
01-430-141	Salary - Full-Time Staff Foremen (3) Class A Laborer (9 1/2)	906,037	864,782	836,145	854,000	615,939	846,939	1,050,000	1,050,000	1,050,000
01-430-142	Salary-Permanent Part-Time Staff	15,998	18,185	27,212	26,800	27,342	27,342	26,800	26,800	26,800
01-430-143	Salary-Seasonal Employees Seasonal Workers (4)	32,851	30,404	47,874	37,000	20,726	27,635	37,000	30,000	30,000
01-430-150	Group Benefits	3,383	0	0	0	0	0	0	0	0
01-430-151	PW Employee Benefits-Combined Health Insurance (\$403,000) Dental Insurance (\$30,000) Vision Insurance (\$3,000) FICA (\$105,000) Other Insurances (\$59,000)	596,663	503,512	489,265	564,000	355,099	532,649	600,000	600,000	600,000
01-430-182	Longevity	7,500	7,500	8,500	7,250	5,500	7,250	7,000	7,000	7,000
01-430-183	Overtime	79,639	57,457	70,496	75,000	77,490	103,320	80,000	80,000	80,000
01-430-190	Pension Allocation	223,095	239,217	295,916	323,000	320,000	323,000	301,997	301,997	301,997
01-430-191	Pension Allocation - DC							12,763	12,763	12,763
01-430-210	Office Supplies	1,072	1,112	1,492	1,500	3,042	3,100	2,000	2,000	2,000
01-430-231	Vehicle Fuel	42,058	20,179	30,609	32,500	16,699	30,000	30,000	0	0
01-430-238	Clothing & Uniforms Shoe Allowance (\$4,200) Uniforms (\$6,800)	7,558	7,784	7,980	8,000	5,708	8,000	12,500	11,000	11,000

Account Number	Description	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2019 Actual 9/30	2019 Forecast	2020 Staff	2020 TMO	2020 BOS
01-430-245	Operating Supplies	71,190	61,727	283,879	55,000	39,695	55,000	55,000	35,000	250,000
	Vehicle/Equipment Parts (\$21,300)									
	Road Repair Supplies (\$4,000)									
	Road Salt (\$190,000)									
	Signs (\$7,500)									
	Crack Sealer (\$5,900)									
	Herbicide Spray (\$5,300)									
	Thermoplastic Pavement Markings (\$15,000)									
	Orange Safety Fence (\$500)									
	Undesignated (\$500)									
01-430-247	Storm Sewer Supplies	0	0	0	0	0	0	52,000	35,000	35,000
01-430-250	Repair/Maintenance Supplies	28,454	24,945	19,413	36,000	37,132	44,000	48,000	0	0
	Building Maintenance Supplies									
	Grass Seed									
	Infield Mix									
	Playground Mulch									
	Triple Ground Bed Mulch									
	Top Dress Soil									
01-430-260	Small Tools/Minor Equipment	0	0	4,983	1,500	1,661	1,661	2,000	2,000	2,000
	Building Maintenance Tools (\$1,750)									
	Undesignated (\$250)									
01-430-313	Engineering Services	350	0	665	1,000	0	0	1,000	750	750
01-430-317	Training	3,624	4,422	5,779	4,500	1,282	3,000	15,000	6,000	6,000
	Pesticide Licensing (\$100)									
	PSU Cooperative (\$700)									
	Critical Information (\$1,000)									
	Eastern PA Water Pollution (\$2,500)									
	Focus on Training (\$1,000)									
	Undesignated (\$700)									

Account Number	Description	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2019 Actual 9/30	2019 Forecast	2020 Staff	2020 TMO	2020 BOS
01-430-321	Telephone Verizon/Verizon Wireless/ Line Systems/ Comstar	14,426	17,718	14,985	17,500	11,492	17,500	17,500	0	0
01-430-325	Postage	0	21	25	150	18	50	150	150	150
01-430-350	Insurance - Liability PIRMA Insurance Pool	68,956	55,515	46,089	69,500	75,049	75,049	76,000	0	0
01-430-351	Insurance - Auto PIRMA Insurance Pool	29,997	31,146	45,927	33,000	53,178	53,250	53,250	0	0
01-430-361	Electricity/Heat	46,764	62,135	54,199	65,000	37,505	65,000	63,000	0	0
01-430-366	Water Service	2,281	2,205	1,875	2,000	1,549	2,000	2,000	0	0
01-430-370	Repair/Maintenance Services Vehicle / Equipment Repairs (\$32,500) Traffic Signal Repairs (\$25,000) Minor Road Repairs (\$47,000) Elevator Inspections (\$500) Tree Work (\$6,000)	105,118	110,360	138,650	114,000	83,806	111,000	114,000	111,000	111,000
01-430-380	Equipment and Office Rentals Road Inspection Vehicle (\$1,200) Building Maintenance Rentals (\$3,000) Tub Grinder Rental (\$1,000) Copy Machine Lease (\$1,800)	265	2,120	4,949	30,000	2,088	3,000	15,000	7,000	7,000
01-430-420	Dues, Subscriptions, & Memberships MCPWA (\$300) Amazon Prime (\$200) Undesignated (\$250)	504	110	265	300	650	750	750	750	750

Account Number	Description	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2019 Actual 9/30	2019 Forecast	2020 Staff	2020 TMO	2020 BOS
01-430-450	Contracted Services	208,090	239,559	316,797	256,880	289,264	370,000	370,000	370,000	370,000
	Elevator Contracts (\$4,500)									
	PA One Call (\$2,000)									
	Mowing Contract (\$65,000)									
	Drug Testing (\$750)									
	Snow Plowing (\$73,000)									
	Weed Control / Fertilizer Contract (\$28,000)									
	Lighting / Traffic Signal Maintenance (\$14,500)									
	Building Maintenance/Trash Removal (\$100,000)									
	Window Cleaning (\$3,500)									
	IT Contract/Technology (\$11,000)									
	Generator Service Contract (\$3,000)									
	Preventive Maintenance of 45 PW Doors (\$6,500)									
	Fire Extinguisher Testing (\$1,000)									
	Heating / AC Maintenance (\$36,000)									
	Street Sweeping / Tree Removal (\$14,000)									
	Minor Vehicle Upgrades (\$5,000)									
	Undesignated (\$2,250)									
01-430-700	Minor Capital Assessments	489,184	365,414	457,110	317,359	104,194	317,359	2,206,450	239,568	239,568
01-430-800	Capital Assessment	0	0	23,986	129,003	0	0	3,715,133	129,003	129,003
		3,130,336	2,883,199	3,396,187	3,228,272	2,308,602	3,194,384	9,132,823	3,224,311	3,439,311

Account Number	Description	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2019 Actual 9/30	2019 Forecast	2020 Staff	2020 TMO	2020 BOS
<u>Department of Parks and Recreation</u>										
01-454-145	Salary - Parks and Recreation Director Position restructured on August 1, 2018	87,563	103,959	53,846	72,500	10,793	35,000	93,600	89,440	89,440
01-454-146	Salary - Recreation Center Manager Position restructured on August 1, 2018	55,514	19,143	0	0	0	0	0	0	0
01-454-147	Salary - Recreation Staff Assistant Recreation Director (1) Part-Time Employees (4)	191,827	202,400	261,715	360,000	172,290	203,300	152,790	134,500	134,500
01-454-148	Salary - Other Recreation Staff	0	0	0	0	0	0	15,000	0	0
01-454-149	Salary - Camps Site Supervisors (2) Counselors (14)	43,482	48,361	31,482	35,000	28,458	28,458	35,000	30,000	30,000
01-454-150	Group Benefits Health Insurance (\$70,400) Dental Insurance (\$5,600) Vision Insurance (\$500) FICA (\$19,500) Other Insurances (\$11,000)	103,779	70,636	91,052	143,500	59,454	65,000	143,500	116,000	107,000
01-454-182	Longevity	250	500	0	0	0	0	0	0	0
01-454-190	Pension Allocation	11,474	19,312	24,560	20,965	15,000	20,965	0	0	0
01-454-191	Pension Allocation - DC							15,085	15,085	15,085
01-454-210	Office Supplies Wrigley's / W.B. Mason	2,678	1,848	770	1,500	820	1,500	2,000	1,500	1,500
01-454-220	Operating Supplies Miscellaneous Supplies (\$3,200) Woodcarpet/Playground Surfacing/Grounds (\$4,300)	15,168	12,765	4,650	13,000	1,365	5,000	13,000	7,500	7,500

Account Number	Description	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2019 Actual 9/30	2019 Forecast	2020 Staff	2020 TMO	2020 BOS
01-454-231	Vehicle Fuel	202	196	72	300	40	300	300	0	0
01-454-238	Uniforms	247	1,840	879	1,250	0	1,250	3,000	1,250	1,250
01-454-290	Ticket Sales PRPS	99,461	99,463	78,555	77,500	55,344	75,000	77,500	75,000	75,000
01-454-313	Engineering & Architectual Services	68	0	0	0	0	0	0	0	0
01-454-316	Planning Assistance Professional Assistance/Grants	8,520	20,625	6,346	0	0	0	0	0	0
01-454-321	Telephone Verizon/Verizon Wireless/Line Systems/Comstar	3,665	4,337	2,152	3,800	2,278	3,800	3,800	0	0
01-454-325	Postage	28	23	33	2,000	0	500	2,000	2,000	2,000
01-454-340	Advertising, Printing & Binding	34	982	668	1,000	0	1,000	5,000	5,000	5,000
01-454-351	Insurance - Auto	54	1,500	0	1,500	0	1,500	1,500	0	0
01-454-361	Electricity/Heating	31,545	29,333	33,086	30,000	22,896	30,000	30,000	0	0
01-454-366	Water Service	20,622	19,932	16,954	16,500	14,004	16,500	15,500	0	0
01-454-380	Rentals/Leases Xerox Copy Machine	30,079	9,151	5,866	6,000	5,342	6,000	6,000	6,000	6,000
01-454-420	Dues, Subscriptions, & Memberships P.V. Chamber of Commerce (\$300) Recreation Memberships (\$1,000) Adobe (\$200)	700	589	962	1,000	280	500	2,000	1,500	1,500
01-454-425	Training/Seminars National Recreation (\$1,000) Online AHA (\$1,000) NRPA/PRPS (\$1,500) Undesignated (\$1,000)	3,736	3,258	3,496	4,000	3,467	4,000	6,000	4,500	4,500

Account Number	Description	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2019 Actual 9/30	2019 Forecast	2020 Staff	2020 TMO	2020 BOS
01-454-430	Participant Recreation (Fee Based)	141,414	121,405	84,990	110,000	55,294	75,000	125,000	110,000	118,000
	Bus Trips (\$15,000)									
	Golf Outing (\$9,000)									
	Summer Camps/Trainers (\$70,000)									
	Program Trainers (\$24,000)									
01-454-440	Participant Recreation (Non-Fee Based)	67,903	61,891	29,469	35,000	34,996	40,000	40,000	40,000	40,000
	Community Day (\$25,000)									
	Movies and Summer Concerts (\$15,000)									
01-454-450	Contracted Services	90,690	119,223	82,472	90,000	119,625	195,000	285,000	285,000	286,000
	IT Contract (\$3,100)									
	MyRec Software / Civic Rec Software (\$4,500)									
	Recreation Center Maintenance (\$276,000)									
	Recreation Center WiFi / Comstar (\$2,400)									
01-454-462	Miscellaneous/Refunds	2,342	1,425	5,978	3,000	947	1,500	3,000	2,500	2,500
01-454-500	Contributions, Grants, Subsidies	0	0	0	0	0	0	0	0	0
01-454-700	Capital Purchases	6,361	2,598	41,226	0	23,694	23,694	2,263,100	78,529	78,529
01-454-800	Capital Assessment	0	0	28,743	17,341	0	17,341	1,367,700	17,341	17,341
01-454-900	Open Space Contribution	0	0	120,000	0	0	194,548	120,000	0	0
		1,019,405	976,695	1,010,022	1,046,656	626,387	1,046,656	4,826,375	1,022,645	1,022,645

Account Number	Description	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2019 Actual 9/30	2019 Forecast	2020 Staff	2020 TMO	2020 BOS
<u>Interfund Transfers and Miscellaneous Expenses</u>										
01-480-000	Miscellaneous Expenditures	14,586	6,202	9,831	9,740	19,959	20,000	15,000	12,371	12,371
01-480-200	Miscellaneous Donations	0	0	270	300	0	300	300	300	300
01-485-000	Unemployment Compensation	14,437	2,755	17,040	25,000	0	17,000	25,000	17,000	17,000
01-491-100	Refunds of Prior Year Revenues	0	0	0	500	15,699	15,699	500	500	500
01-491-200	Refunds of Current Year Revenues	7,036	10,921	409	7,500	11,598	11,598	10,000	10,000	10,000
01-492-500	Wage Adjust Contingency-Equity, COLA	14,395	0	0	19,416	0	0	139,250	178,000	178,000
01-492-880	Transfer to Post Retirement Health Fund	0	0	533,700	0	0	0	0	0	0
01-492-890	Transfer to Firemen's Relief Fund	225,498	203,274	186,282	203,000	0	203,000	203,000	203,000	203,000
01-492-900	Transfer to Police Pension Fund	25,000	0	0	0	0	0	0	0	0
01-492-910	Transfer to Fire Pension Fund	0	0	0	0	0	0	0	0	0
01-492-920	Transfer to Non-Uniform Pension Fund	0	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	68,133	2,805,219	3,657,500	940,000	940,000	940,000	940,000	0	0
01-492-960	Transfer to Fire Apparatus Fund	0	0	0	0	0	0	0	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	159,070	0	0	0	0	0	3,865,152	3,918,435	3,918,435
		528,154	3,028,372	4,405,032	1,205,456	987,256	1,207,597	5,198,202	4,339,606	4,339,606
GENERAL FUND EXPENSES		14,470,505	16,788,011	19,640,064	17,170,000	12,473,067	16,818,952	40,414,197	21,556,000	21,771,000

2020 CAPITAL IMPROVEMENT PLAN DETAIL

**CAPITAL
REVENUE
DESCRIPTIONS**

2020 CAPITAL FUNDING SOURCES							Total Available Funds
Capital Assessment Allocation	Capital Investment Trust	State Liquid Fuels	Sewer Capital Fund	Capital Financing Proceeds	Park & Open Space Fund	Grants and Donations	
347,018	179,000	440,000	12,557,469	6,235,532	1,203,947		
CAPITAL REVENUES							

Capital Investment Trust and Minor Capital Contributions

Board of Supervisors	0	0						
Township Administration	18,520	125,180						
Police Department	38,100	66,800						
Emergency Services	112,400	879,600						
Public Works	239,568	1,719,371						
Planning	3,600	4,000						
Parks and Recreation	78,529	384,574						

State Revenue Sharing

State Liquid Fuels			680,000					
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Other Incoming Revenues

Capital and Debt Service Fund	883,266							
Sewer Capital Revenues								
Developer Recreation Fees								
Closeout of Fire Apparatus Fund		440,000						

**CAPITAL
REVENUE
DESCRIPTIONS**

2020 CAPITAL FUNDING SOURCES							Total Available Funds
Capital Assessment Allocation	Capital Investment Trust	State Liquid Fuels	Sewer Capital Fund	Capital Financing Proceeds	Park & Open Space Fund	Grants and Donations	
						927,000	
						0	
						0	
						0	
						239,230	
						0	
						0	
						0	
						198,000	
						0	
						0	
1,721,001	3,798,525	1,120,000	12,557,469	6,235,532	1,203,947	1,364,230	0

**CAPITAL
PROJECT
DESCRIPTIONS**

**Estimated
Project
Costs**

**Capital
Assessment
Allocation**

**Capital
Investment
Trust**

**State
Liquid
Fuels**

**Sewer
Capital
Fund**

**Capital
Financing
Proceeds**

**Park &
Open Space
Fund**

**Grants
and
Donations**

2020 CAPITAL FUNDING SOURCES

CAPITAL EXPENSES

Board of Supervisors

Debt Service Payment Schedules

Municipal Center - Payment 2/10: \$147,339	147,339	(147,339)						
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Township Administration

Capital Investment Trust Payback Schedules

Municipal Center - Payment 2/10: \$124,819	124,819	(124,819)						
Video GPS System - Payment 1/5: \$8,300	41,500	(8,300)	(33,200)					

Capital Financing Projects

Municipal Center Safety Upgrades - Payment 1/10: \$10,000	100,000	(10,000)	(90,000)					
Fire Safe and Cabinets - Payment 1/10: \$220	2,200	(220)	(1,980)					

Police Department

Capital Investment Trust Payback Schedules

New Police Building - Sewer Loan Payback 4/20: \$225,000	225,000			(225,000)				
2020 Technology Upgrades	21,400	(21,400)						

Capital Investment Trust Projects

Dodge Charger - Payment 1/5: \$6,000	30,000	(6,000)	(24,000)					
Ram Truck - Payment 1/5: \$7,400	37,000	(7,400)	(29,600)					
Upfitting Vehicles - Payment 1/5: \$3,300	16,500	(3,300)	(13,200)					

**CAPITAL
PROJECT
DESCRIPTIONS**

2020 CAPITAL FUNDING SOURCES							
Estimated Project Costs	Capital Assessment Allocation	Capital Investment Trust	State Liquid Fuels	Sewer Capital Fund	Capital Financing Proceeds	Park & Open Space Fund	Grants and Donations

Fire and Emergency Services

Capital Investment Trust Payback Schedules

New Emergency Services Building - Payment 1/20: \$ 382,444	382,444	(382,444)					
Personal Protective Equipment - Payment 1/5: \$4,000	20,000	(4,000)	(16,000)				

Long-Term Capital Financing

New Emergency Services Facility	6,000,000				(6,000,000)		
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Capital Investment Trust Projects

Fire Engine Replacement - Payment 1/10: \$70,000	700,000	(70,000)	(630,000)				
Fire Hose/Equipment - Payment 1/10: \$20,000	200,000	(20,000)	(180,000)				
SCBA Upgrade - Payment 1/5: \$6,400	32,000	(6,400)	(25,600)				
Technology Replacement	5,000	(5,000)					
Vehicle for new Chief - Payment 1/5: \$4,000	20,000	(4,000)	(16,000)				
Radios - Payment 1/5: \$3,000	15,000	(3,000)	(12,000)				

Planning, Zoning and Code Enforcement

Capital Investment Trust Payback Schedules

Municipal Center - Payment 2/10: \$ 82,320	82,320	(82,320)					
Technology Replacement	2,600	(2,600)					
General Code Maplink - Payment 1/5: \$1,000	5,000	(1,000)	(4,000)				

CAPITAL PROJECT DESCRIPTIONS	Estimated Project Costs	2020 CAPITAL FUNDING SOURCES						
		Capital Assessment Allocation	Capital Investment Trust	State Liquid Fuels	Sewer Capital Fund	Capital Financing Proceeds	Park & Open Space Fund	Grants and Donations
<u>Public Works Department</u>								
<i>Capital Investment Trust Payback Schedule</i>								
2020 Road Improvements - Payment 2/10: \$129,003	129,003		(129,003)					
<i>Road Improvement Projects</i>								
Anderson Road - Payment 1/10: \$6,100	61,000	(6,100)	(54,900)					
Anthony Wayne Circle - Payment 1/10: \$7,800	78,000	(7,800)	(70,200)					
Brandon Circle - Payment 1/10: \$9,400	94,000	(9,400)	(84,600)					
Dreibelbis Road - Payment 1/10: \$27,600	276,000	(27,600)	(248,400)					
Green Street - Payment 1/10: \$7,200	72,000	(7,200)	(64,800)					
Minuteman Drive - Payment 1/10: \$18,800	188,000	(18,800)	(169,200)					
North Borough Line Road - Payment 1/10: \$15,000	150,000	(15,000)	(135,000)					
Von Steuben Drive - Payment 1/10: \$4,500	45,000	(4,500)	(40,500)					
Yocum Road - Payment 1/10: \$7,725	77,250	(7,725)	(69,525)					
Buckwalter Circle	61,000			(61,000)				
Buckwalter Road	154,350			(154,350)				
Helen Circle	61,000			(61,000)				
Henry Drive	46,500			(46,500)				
Missimer Drive	127,000			(127,000)				
Old Mill Road	154,350			(154,350)				
<i>Facility Improvements</i>								
\$100,000 placeholder for undesignated facility improvements, including a pole barn lean, compost site surveillance system, painting and township wide fencing restoration.	100,000	(16,571)	(83,429)					
Tree/Shrub Replacement	6,500	(6,500)						
Paint and Restain Pavilions - Payment 1/3: \$8,000	24,000	(8,000)	(16,000)					
Replace two PW Garage Doors (If needed)	0							
Fence approx. 840' around 2 sides of Troutman property - Payment 1/10: \$3,200	32,000	(3,200)	(28,800)					
<i>Traffic Improvement Projects</i>								
Egypt Road Adaptive Signalization Project (<i>Green Light Go Grant</i>) \$ 60,000 Municipal Match	299,230		(60,000)					(239,230)
Walnut and Bridge Street Alignment Project \$ 73,000 Municipal Match	1,000,000		(73,000)					(927,000)

CAPITAL PROJECT DESCRIPTIONS	Estimated Project Costs	2020 CAPITAL FUNDING SOURCES						
		Capital Assessment Allocation	Capital Investment Trust	State Liquid Fuels	Sewer Capital Fund	Capital Financing Proceeds	Park & Open Space Fund	Grants and Donations
Major Equipment								
Replacement of 2004 Freightliner #10 - Payment 1/10: \$18,000	180,000	(18,000)	(162,000)					
Replacement of 2011 Exmark #1 - Payment 1/5: \$3,100	15,500	(3,100)	(12,400)					
Replacement of 2011F-350 Crew Cab #60 - Payment 1/5: \$11,000	55,000	(11,000)	(44,000)					
Replacement of 2004 Freightliner #4 - Payment 1/10: \$19,000	190,000	(19,000)	(171,000)					
Exmark Quick Dump System - Payment 1/7: \$714	5,000	(714)	(4,286)					
Replacement of Kubota RTV Cushman - Payment 1/7: \$2,571	18,500	(2,571)	(15,929)					
Roller Trailer - Payment 1/7: \$1,071	7,500	(1,071)	(6,429)					
Trac Vac System 1080 - Payment 1/7: \$814	5,700	(814)	(4,886)					
2006 Pequea Trailer #46	0							
Large Flail for Kubota 9540	0							
2007 F-550 Bucket Truck #1	0							
2010 Kubota RTV 1100 Flail	0							
Tools and Toolboxes - Payment 1/3: \$6,600	23,000	(6,600)	(16,400)					
Load Test Generator - Payment 1/5: \$1,300	6,500	(1,300)	(5,200)					
Maintenance Software and GIS Updates/Technology Updates	10,500	(10,500)						
Trash Can Replacement	2,500	(2,500)						
Major Stormwater Projects								
\$240,000 placeholder for two (2) major stormwater projects 2020 - Payment 1/10: \$24,000	240,000	(24,000)	(216,000)					
Pump Station Projects								
Jib Crane Mingo Pump Station	72,000				(72,000)			
Major Dry Well Repairs at Mingo Pump Station	97,000				(97,000)			
Collection System Preventative Maintenance Projects								
Schuylkill Interceptor Cleaning & Rehabilitation	400,000				(400,000)			
Televise & Inspection	180,000				(180,000)			
Infill & Infiltration Repairs	150,000				(150,000)			
Root Cut & Seal Laterals	50,000				(50,000)			
Manhole Sealing, Frames & Covers	165,000				(165,000)			
Major Pipe Repairs	80,000				(80,000)			
ROW Clearance - Prancing Horse	60,000				(60,000)			
Repair Sagging Pipe along Route 29	100,000				(100,000)			
Replace Frames and Covers at Vaughn, Gay & Springertown	59,000				(59,000)			

CAPITAL PROJECT DESCRIPTIONS	Estimated Project Costs	2020 CAPITAL FUNDING SOURCES						
		Capital Assessment Allocation	Capital Investment Trust	State Liquid Fuels	Sewer Capital Fund	Capital Financing Proceeds	Park & Open Space Fund	Grants and Donations
<i>Sewer Capital Equipment</i>								
Replacement of 2010 F-550 Dump Truck #5	150,000				(150,000)			
<i>New Sewer Projects</i>								
Springmill Sewer	1,500,000				(1,500,000)			
Pleasant Lane Sewer	600,000				(600,000)			
Tindy Run Design Study & Easement Acquisition	650,000				(650,000)			
<u>Parks and Recreation/Open Space</u>								
<i>Capital Investment Trust Payback Schedule</i>								
Replace Black Rock West Playground	350,000						(350,000)	
Field #6 Prep Work - Payment 1/5: \$16,000	80,000	(16,000)	(64,000)					
Black Rock Park Annex Acquisition	290,000						(290,000)	
Taylor Park Stabilization - Payment 1/10: \$20,000	200,000	(20,000)	(180,000)					
<i>General Park Improvements</i>								
Undesignated Repairs, Signage and Amenities in All Parks	70,000						(70,000)	
Master Park Plan Update - Payment 1/5: \$20,000	100,000	(20,000)	(80,000)					
Replace Wooden Sheds at BR Campus - Payment 1/7: \$1,429	10,000	(1,429)	(8,571)					
<i>Recreation Center</i>								
Niagara Four Upgrade - New HVAC Control System - Payment 1/3: \$4,333	13,000	(4,333)	(8,667)					
<i>Trail Development Projects</i>								
Troutman Trail Connection								
Black Rock - Route 113 Sharrows (Dow Painting Experiment)								
Trail Design for Shovel-Ready Projects - Payment 1/3 \$6,667	20,000	(6,667)	(13,333)					
Rivercrest Trail (BR Campus to Schuylkill River)	0							
<i>Capital Purchases</i>								
4-Door Pick-Up Truck - Payment 1/5: \$7,500	37,500	(7,500)	(30,000)					
Technology Replacement	2,600	(2,600)						

Total 2020 Capital Expenses	17,692,105	(1,227,637)	(3,446,038)	(604,200)	(4,538,000)	(6,000,000)	(710,000)	(1,166,230)	0
Total 2020 Capital Funding Sources	0	1,721,001	3,798,525	1,120,000	12,557,469	6,235,532	1,203,947	1,364,230	0
Ending Balances	17,692,105	493,364	352,487	515,800	8,019,469	235,532	493,947	198,000	0