



Established in 1728

Towamencin

T O W N S H I P

A Community of Tradition and Vision

2019 Budget

GENERAL FUND

01

Estimated Beginning Fund Balance	Revenues	Expenditures
\$1,082,386	\$8,999,987	\$9,368,959

REVENUES:

Real Estate Taxes are budgeted at \$2,213,341. The millage allocated to the General Fund is 2.511, approximately 66% of the total current millage of 3.808. The 2019 budget reflects no change to the real estate tax rate and the continuation of the Homestead/Farmstead exemption of \$45,000. There are currently 4,532 taxpayers utilizing the homestead exemption and 4 qualifying for the farmstead exemption.

Real Estate Transfer Taxes collections of \$375,000 are budgeted for 2019. This is \$31,000 less than budgeted for 2018.

Revenue from EIT is budgeted at \$3,375,000; this is a \$100,000 increase above the 2018 projected revenue. This Budget includes revenue that would result from an ordinance amendment to increase the non-resident Earned Income Tax rate from ½% to 1% as recommended by the Township's Finance Committee. This would only apply to those who work in Towamencin, but do not live here, and that their home-municipality does not have its own Earned-income Tax. Towamencin is 1 of 2 municipalities in Montgomery County that levy an EIT with a rate for non-residents other than 1%. (Hatfield Borough is the other). The Township anticipates that \$75,000 to \$100,000 of additional revenue would be collected from non-residents.

The 2019 budget continues the "Local Services Tax" of \$1 per week per employee within the Township. This tax helps cover the costs of services, such as police, fire, emergency services and road maintenance. It is estimated that this tax will generate \$330,000 in revenue during 2019. Collection of this tax is performed by Berkheimer Associates at a commissioned rate of 1.75%.

The Township receives CATV franchise fees of 5% of gross revenues from Comcast and Verizon. Fees for 2019 are budgeted at \$400,000. These fees are paid quarterly in arrears.

Rental Income includes rent from the Rittenhouse Farmhouse apartments at the Municipal Complex on Troxel Road. No rental income is projected from the Arneth House located at Fischer's Park during 2019.

The 2019 budget projects \$25,000 in State Recycling Performance Grant revenues from the Pennsylvania DEP through the Northern Montgomery County Recycling Commission.

State Shared Revenues reflect the State Pension Aid received each year. The amount budgeted for 2019 is \$327,907 and is applied towards the Township's MMO requirement for Uniform and Non-Uniform employees.

The costs of the Criminal Processing Center in the Police Department are covered by three revenue line items. The first is the Criminal Processing Fees, which represents the

monies received directly from the County on a monthly basis. The second source is fingerprinting fees paid directly to the Township, and the third source of revenue is from the participating police departments utilizing the Processing Center. Each department normally pays a fee in January (\$1,000 or \$500 depending on size of the department.) However, in 2019, fees will not be collected because a sufficient balance is available for operations and equipment purchases for the year.

Public Safety revenues include the building permit fees and charges for Police Services. These revenues are budgeted to be \$394,900. This is approximately 3.1% lower than the 2018 projected revenue primarily due to building permits.

There is an Interfund Transfer of \$1,165,000 to the General Fund budgeted for 2019 from the Sewer Fund. The transfer covers overhead rather than directly charging expenses to the Sewer Fund. The 2019 transfer is approximately 43% of certain indirect expenses.

EXPENDITURES:

There is a 3.75% increase in police officer salaries budgeted for 2019 per the police labor agreement. Non-police officer salaries have a 3% increase budgeted. There is no increase to net health insurance costs. The 4.27% health insurance increase is offset by use of the rate stabilization funds and multi-trust discounts available to the Township through the Delaware Valley Health Insurance Trust. Employees have the option to pay a 13% premium share (up from 10% in 2016) for insurance or to select a higher co-pay insurance plan with no required contribution.

The Information Technology department was established in 2004. The staff maintains computer networks, internet connections and software maintenance agreements across all Township functional departments. The IT department has 2 full time employees.

Building Maintenance expenses total \$150,700. These expenses cover utilities and general maintenance and repairs of the municipal complex. During 2016, the Board of Supervisors approved an Energy Assessment & Implementation Plan. The plan involved an on-site evaluation of all mechanical systems as well as an assessment of energy use and maintenance issues. At that time, the Township was spending approximately \$56,000 annually on energy for the municipal complex, which consists of the police building, administrative facility with offices, and meeting hall; Maintenance and repair costs were reaching \$93,000 annually. The installation of a new geothermal system during 2018 will reduce energy costs by 30% with projected savings exceeding \$221,000 over the next twenty years.

The Public Safety budget for 2019 is \$3,758,440, representing 40% of the total general fund budget. The Management line item accounts for the Chief and the Lieutenant positions. The Staff line item accounts for the administrative assistant, a police specialist and the crossing guard. The North Penn School District reimburses 50% of the crossing guard expenses.

Approximately \$50,000 will be charged to the "Fischer's Park Fund" to cover overhead and administrative services associated with Fischer's Park. The Fischer's Park Fund is funded with income from a perpetual trust established by Elizabeth Arneith in memory of herself and her husband Eric Arneith. The income is to be used exclusively for Fischer's Park. The funds were first received in 2011.

The Code Enforcement and Planning & Zoning budget for 2018 is a combined \$557,870. It is 8.9% higher than the 2017 budget and assumes the continuation of third party contracting for inspection services.

Criminal Processing costs include one full-time booking clerk and four part-time clerks. The user municipalities cover the costs. Towamencin accounts for approximately 21% of the total usage.

The Public Works budget for 2019 is \$1,303,039, an increase of 0.8% from the 2018 budget. The lower total is due to reductions estimated in winter maintenance costs and repairs to vehicles.

The Township purchases salt through both the PA Costars Contract and the Montgomery County Consortium of Communities Contract to obtain competitive pricing and assure the availability of sufficient quantities. The department plans to continue reducing the use of contractors for snow plowing services for 2019. Independent contractors were last used in 2010.

The budget for Traffic Signals and Signs remains at \$100,000 for 2019. The traffic signal accounts cover such costs as electricity, general traffic signal timing issues, issues surrounding ongoing construction projects that affect the Township roads and the continued maintenance and monitoring of the Closed Loop System.

Required Township contributions to the Pension Plans are estimated at \$944,852 for 2019 with the police payroll contribution remaining at 5% of wages. The 2019 budgeted expense is equal to the 2019 Minimum Municipal Obligation "MMO", adopted by the Board of Supervisors in September 2018, and is \$67,858 higher than 2018. During 2014, the Board of Supervisors approved a Defined Contribution Pension Plan for Non-uniform employees hired after August 1, 2014 to replace the Defined Benefit Plan. The Township contributes 3.5% of each eligible employee's wages to the Defined Benefit Plan. It is expected that the state aid will approximate \$327,907, resulting in a net contribution from the general fund of about \$616,945. The funding ratios of the Township's pensions have increased from 55% to 81% over the last four years due to responsible fiduciary actions by the Pension Committee.

In 2017, the Township replaced ninety-nine old mercury halide streetlights with energy efficient LED lamps through the Regional Street Lighting Procurement Program involving 35 municipalities. This regional project upgrades more than 26,000 streetlights, exterior lights, and traffic signals. The 35 municipalities will achieve annual reductions of 10.6 million kilowatt hours; 5,500 metric tons of CO2 emissions; and \$1.4 million in annual energy and operating costs. Towamencin has seen a 25% reduction in energy and maintenance costs.

Period: 14/18

Nov 27, 2018 01:45PM

Account Number	Account Title	2018 2018 Budget	2018 2018 Projected	2019 Future year Budget
General Fund				
REAL ESTATE TAXES				
01-301-100.00	REAL ESTATE TAX CURRENT	2,212,800	2,212,800	2,224,127
01-301-101.00	REAL ESTATE TAX DISCOUNT	39,800-	39,800-	40,034-
01-301-102.00	REAL ESTATE TAX PENALTY	4,400	4,400	4,448
01-301-104.00	REAL ESTATE TAX REFUNDS	.00	.00	.00
01-301-200.00	REAL ESTATE TAX PRIOR	8,500	29,738	8,000
01-301-400.00	REAL ESTATE TAX DELINQNT.	5,600	5,600	7,500
01-301-600.00	REAL ESTATE TAX INTERIM	5,500	8,440	9,300
Total REAL ESTATE TAXES:		2,197,000	2,221,178	2,213,341
ACT 511 TAXES				
01-310-100.00	REAL ESTATE TRANSFER TAX	406,400	315,000	375,000
01-310-200.00	EARNED INCOME TAXES	3,325,000	3,275,000	3,375,000
01-310-505.00	Local Services Tax	330,000	330,000	330,000
Total ACT 511 TAXES:		4,061,400	3,920,000	4,080,000
BUSINESS LICENSES				
01-321-600.00	BUSINESS LICENSES	2,600	3,000	3,000
01-321-800.00	CATV FRANCHISE FEE	400,000	400,000	400,000
Total BUSINESS LICENSES:		402,600	403,000	403,000
Non Business Licenses				
01-322-800.00	STREET OPENING PERMITS	1,000	1,140	1,140
Total Non Business Licenses:		1,000	1,140	1,140
FINES				
01-331-100.00	DISTRICT JUSTICE FINES	68,000	68,000	68,000
01-331-110.00	STATE POLICE FINES	8,000	8,000	8,000
Total FINES:		76,000	76,000	76,000
INTEREST ON EARNINGS				
01-341-100.00	INTEREST ON EARNINGS	5,800	20,000	9,385
Total INTEREST ON EARNINGS:		5,800	20,000	9,385
RENTAL INCOME				
01-342-200.01	Rittenhouse A unit	12,900	12,900	12,900
01-342-200.02	Rittenhouse B unit	13,800	13,800	13,800
01-342-200.06	Miscellaneous	150	150	150
01-342-200.08	Arneth House	.00	.00	.00
Total RENTAL INCOME:		26,850	26,850	26,850
FEDERAL GRANTS				
01-351-000.04	FED GRANT - BVP	4,100	4,100	2,000
01-351-000.05	FED GRANT - JAG	.00	.00	.00
01-351-000.99	FED GRANT - MISC.	.00	.00	.00

Account Number	Account Title	2018 2018 Budget	2018 2018 Projected	2019 Future year Budget
Total FEDERAL GRANTS:		4,100	4,100	2,000
STATE GRANT				
01-354-010.00	PA GRANT- Recycling Performance	.00	25,152	25,152
01-354-040.00	PA GRANT - Act 537 Enforcement	.00	.00	.00
01-354-050.00	DVRPC EGGs Park & Ride Grant	.00	.00	.00
01-354-060.00	PEMA / FEMA Assistance Grant	.00	.00	.00
Total STATE GRANT:		.00	25,152	25,152
State Shared Revenues & Entitl				
01-355-010.00	PUBLIC UTILITY TAX	7,512	7,512	7,512
01-355-040.00	ALCOHOLIC BEVERAGE TAX	2,100	2,100	2,100
01-355-050.00	PENSION STATE AID	321,177	327,907	327,907
Total State Shared Revenues & Entitl:		330,789	337,519	337,519
Local Government Grants				
01-357-020.00	FED GRANT - PCCD SRO Grant	.00	.00	.00
01-357-021.00	LOCAL MUNICIPAL CONTRIB	.00	.00	.00
Total Local Government Grants:		.00	.00	.00
Local Govt Unit Shared Revenue				
01-358-020.00	Criminal Processing Fee	140,000	100,000	140,000
Total Local Govt Unit Shared Revenue:		140,000	100,000	140,000
PILOT				
01-359-100.00	Payment in Lieu of Taxes	.00	.00	.00
Total PILOT:		.00	.00	.00
CHARGES FOR SERVICES				
01-361-310.00	PRELIM SUBDIV/LAND DEV	5,000	3,000	5,000
01-361-320.00	ADMINISTRATIVE FEES	.00	.00	.00
01-361-340.00	ZONING HEARING BOARD FEES	6,000	9,000	6,000
01-361-350.00	BOS - Hearing Fees	2,000	2,000	2,000
01-361-370.00	EMERGENCY SERVICES	.00	.00	.00
Total CHARGES FOR SERVICES:		13,000	14,000	13,000
PUBLIC SAFETY				
01-362-010.00	SPECIAL POLICE SERVICES	15,000	15,012	15,000
01-362-020.00	POLICE REPORTS	5,000	5,000	5,000
01-362-130.00	ALARM PERMITS	14,500	14,500	14,500
01-362-140.00	STRAY DOG FINES	600	600	600
01-362-145.00	Lodging Fees	500	500	500
01-362-150.00	FIRE MARSHALL REPORS	.00	.00	.00
01-362-170.00	FINGERPRINTING FEES	4,000	5,000	5,000
01-362-405.00	CONTRACTOR REGISTRATIONS	2,000	2,000	2,000
01-362-407.00	HVAC PERMITS	30,000	24,000	30,000
01-362-410.00	BUILDING PERMITS	130,000	100,000	130,000
01-362-415.00	Zoning Permits	24,000	18,000	20,000
01-362-420.00	ELECTRICAL PERMITS	60,000	50,000	60,000

Account Number	Account Title	2018 2018 Budget	2018 2018 Projected	2019 Future year Budget
01-362-430.00	PLUMBING PERMITS	29,000	11,000	25,000
01-362-440.00	FIRE SUPPRESSION/ALARM PERMITS	15,000	8,000	10,000
01-362-450.00	USE & OCCUPANCY PERMITS	35,000	35,000	34,000
01-362-455.00	On-site inspection program fee	10,800	10,800	10,800
01-362-460.00	FIRE INSPECTION FEES	32,000	32,000	32,000
01-362-470.00	RESTITUTION	.00	500	500
01-362-480.00	MS4	.00	.00	.00
Total PUBLIC SAFETY:		407,400	331,912	394,900
MISCELLANEOUS REVENUE				
01-380-010.00	MISCELLANEOUS SALES	3,000	3,000	3,000
01-380-015.00	Miscellaneous Receipts	5,200	55,818	18,700
01-380-020.00	MISCELLANEOUS RECEIPTS- Police	4,000	4,028	4,000
01-380-100.00	Insurance Premiums Reimbursed	79,500	45,000	45,000
Total MISCELLANEOUS REVENUE:		91,700	107,846	70,700
INTERFUND TRANSFERS				
01-392-070.00	TRANSFER FROM FISCHERS PARK F	.00	58,000	42,000
01-392-080.00	TRANSFER FROM SEWER FUND	1,072,200	1,072,200	1,165,000
01-392-090.00	TRANSFER FROM SEWER CAP RESE	.00	.00	.00
01-392-230.00	Transfer from Debt	.00	.00	.00
01-392-300.00	TRANSFER FR GEN CAP	.00	.00	.00
01-392-330.00	Transfer from Traffic Impact	.00	.00	.00
01-392-350.00	TRANSFER FROM LIQUID FUELS	.00	.00	.00
01-392-930.00	TRANSFER FR LEGAL RESERVE	.00	.00	.00
01-392-940.00	TRNSFR FM GENERAL RSRV FD	.00	.00	.00
01-392-950.00	TRNSFR FM CAPITAL EQUIP RESRV	.00	.00	.00
Total INTERFUND TRANSFERS:		1,072,200	1,130,200	1,207,000
General Govt Elected Officials				
01-400-110.00	ELECTED OFFICIALS-SALARY	13,000	14,525	14,525
01-400-460.00	CONFERENCE & TRAINING	4,000	4,000	4,000
Total General Govt Elected Officials:		17,000	18,525	18,525
General Govt - Manager				
01-401-121.00	MANAGEMENT SALARY	138,020	138,020	142,161
01-401-156.00	Health Insurance	32,750	24,733	32,750
01-401-161.00	FICA	10,560	10,560	10,875
01-401-162.00	UNEMPLOYMENT COMP	.00	.00	.00
01-401-310.00	Other Professional Services	.00	.00	.00
01-401-451.00	VEHICLE MAINTENANCE	2,000	2,000	2,000
Total General Govt - Manager:		183,330	175,313	187,786
General Govt - Tax Collection				
01-403-110.00	ELECTED OFFICIALS	2,600	2,600	2,600
01-403-210.00	OFFICE SUPPLIES	2,000	3,150	3,150
01-403-450.00	OTHER CONTRACTED SERVICES	50,200	50,200	50,200
Total General Govt - Tax Collection:		54,800	55,950	55,950

Account Number	Account Title	2018 2018 Budget	2018 2018 Projected	2019 Future year Budget
General Govt - Staff				
01-406-130.00	STAFF SALARY	265,120	250,629	279,875
01-406-156.00	HEALTH INSURANCE	53,500	49,800	53,460
01-406-161.00	FICA	20,280	20,280	21,410
01-406-162.00	UNEMPLOYMENT COMPENSATION	.00	.00	.00
01-406-210.00	OFFICE SUPPLIES	6,000	6,000	6,000
01-406-311.00	ACCOUNTING SERVICES	36,400	86,400	36,400
01-406-314.00	LEGAL SERVICES	75,000	85,000	75,000
01-406-314.01	Legal - Forty Foot Rd Widening	.00	.00	.00
01-406-321.00	TELEPHONE	8,400	8,400	8,400
01-406-325.00	POSTAGE	4,000	4,000	4,000
01-406-341.00	ADVERTISING	4,000	4,000	4,000
01-406-342.00	PRINTING	3,000	3,000	3,000
01-406-374.00	REPAIR & MAINT. OF EQUIP,	.00	.00	.00
01-406-420.00	DUES,SUBSCRPTNS,MEMBRSHPS	6,400	6,400	6,400
01-406-430.00	Other Contracted Services	10,000	10,000	30,000
01-406-450.00	MAINTENANCE AGREEMENTS	13,000	13,000	13,000
01-406-460.00	CONFERENCE TRAINING	3,000	3,000	3,000
Total General Govt - Staff:		508,100	549,909	543,945
Data Processing				
01-407-130.00	STAFF SALARY	124,670	124,670	129,252
01-407-156.00	Health Insurance	30,770	25,593	26,696
01-407-161.00	FICA	9,540	9,540	9,888
01-407-220.00	MATERIALS/SUPPLIES	4,500	5,500	5,500
01-407-310.00	Other Professional Services	3,700	3,700	3,700
01-407-321.00	TELEPHONE	22,000	25,700	28,383
01-407-374.00	Maintenance of Equipment	6,077	6,500	6,260
01-407-450.00	Maintenance Agreements	25,000	25,000	25,000
01-407-460.00	CONFERENCE TRAINING	5,000	5,000	5,000
Total Data Processing:		231,257	231,203	239,679
General Govt - Bldg Maintenanc				
01-409-130.00	PERSONNEL-STAFF	.00	.00	.00
01-409-156.00	HEALTH INSURANCE	.00	.00	.00
01-409-161.00	FICA	.00	.00	.00
01-409-162.00	UNEMPLOYMENT COMP	.00	.00	.00
01-409-220.00	MATERIALS/SUPPLIES	1,500	1,500	1,500
01-409-260.00	SMALL TOOLS/MAINT.	.00	.00	.00
01-409-361.00	ELECTRICITY	38,000	38,000	38,000
01-409-362.00	NATURAL GAS	13,400	13,400	13,400
01-409-366.00	WATER	3,000	3,000	3,000
01-409-373.00	REPAIR & MAINT. OF FACIL.	40,000	30,000	54,800
01-409-450.00	OTHER CONTRACTED SERVICES	40,000	40,000	40,000
Total General Govt - Bldg Maintenanc:		135,900	125,900	150,700
Public Safety				
01-410-120.00	PERSONNEL-MANAGEMENT	265,490	265,490	274,437
01-410-130.01	PERSONNEL - STAFF	106,660	106,660	130,775
01-410-130.02	PERSONNEL - POLICE	1,984,000	1,819,612	2,065,665
01-410-140.02	Police Non-Disability Wages	12,275	12,275	12,275
01-410-156.00	HEALTH INSURANCE	543,000	510,000	542,871
01-410-160.00	Deferred Compensation Contribu	7,482	7,482	7,707

Account Number	Account Title	2018 2018 Budget	2018 2018 Projected	2019 Future year Budget
01-410-161.00	FICA	200,000	187,424	199,225
01-410-162.00	UNEMPLOYMENT COMP	.00	.00	.00
01-410-163.00	POST RETIREMENT BENEFITS	124,600	124,600	124,537
01-410-183.01	OVERTIME - STAFF	.00	.00	.00
01-410-183.02	OVERTIME - POLICE	101,200	110,000	105,468
01-410-187.02	REIMB OVERTIME - POLICE	15,000	31,000	15,630
01-410-210.00	OFFICE SUPPLIES	8,000	8,000	8,000
01-410-220.01	Supplies - General	2,500	2,500	5,500
01-410-220.03	Supplies - Investigative Unit	2,000	2,000	2,500
01-410-220.04	Supplies - Bike Patrol	700	700	700
01-410-220.05	Supplies - Traffic Safety	1,500	1,500	1,500
01-410-220.06	Supplies - Fire Arms Unit	7,000	7,000	7,500
01-410-220.07	Supplies - Patrol Equipment	11,000	11,000	16,400
01-410-220.08	Radio/communications equipment	32,700	32,700	32,700
01-410-220.09	Supplies - In Service Training	4,500	4,500	6,100
01-410-220.11	Supplies - Kennel	500	500	500
01-410-220.12	Supplies - K9 Program	.00	.00	.00
01-410-231.00	GAS/OIL	40,000	35,000	40,000
01-410-238.00	UNIFORMS	25,000	25,000	21,200
01-410-239.00	UNIFORM RELATED EXP	8,900	7,000	7,000
01-410-251.00	VEHICLE MAINTENANCE	48,000	40,000	48,000
01-410-321.00	TELEPHONE	20,150	20,150	20,150
01-410-325.00	POSTAGE	1,800	1,800	1,800
01-410-341.00	RECRUITING & TESTING	4,500	3,000	4,500
01-410-342.00	PRINTING	2,500	2,500	2,500
01-410-374.00	REPAIR & MAINT. OF EQUIPMT	1,500	1,500	1,500
01-410-420.00	DUES,SUBSCRPTNS,MEMBRSHPS	2,300	2,300	2,300
01-410-450.00	OTHER CONTRACTED SERVICES	23,100	23,100	20,800
01-410-451.00	MAINTENANCE AGREEMENTS	8,900	8,900	3,900
01-410-460.00	CONFERENCES/TRAINING	14,500	16,000	21,800
01-410-470.00	TRT	2,500	2,500	3,000
01-410-475.00	JAG Grant Expenses	.00	.00	.00
01-410-480.00	Criminal Processing Expenses	.00	.00	.00
Total Public Safety:		3,633,757	3,433,693	3,758,440
Code Enforcement				
01-413-122.00	PERSONNEL-MANAGEMENT	38,580	38,580	39,735
01-413-130.00	PERSONNEL-STAFF	106,310	106,310	109,493
01-413-156.00	HEALTH INSURANCE	61,400	61,400	61,358
01-413-161.00	FICA	11,100	11,100	11,416
01-413-162.00	UNEMPLOYMENT COMPENSATION	.00	.00	.00
01-413-210.00	OFFICE SUPPLIES	200	200	200
01-413-220.00	MATERIALS/SUPPLIES	1,000	1,000	1,000
01-413-238.00	UNIFORMS	.00	.00	.00
01-413-310.00	Other Professional Services	98,000	98,000	98,000
01-413-313.00	ENGINEERING	10,000	7,000	7,000
01-413-314.00	LEGAL SERVICES	12,000	20,000	12,000
01-413-321.00	TELEPHONE	1,200	1,000	1,000
01-413-325.00	POSTAGE	1,000	1,000	1,000
01-413-342.00	PRINTING	.00	.00	.00
01-413-420.00	DUES,SUBSCRPTNS,MEMBRSHPS	.00	.00	.00
01-413-451.00	VEHICLE MAINTENANCE	2,000	.00	1,000
01-413-460.00	CONFERENCE TRAINING	1,000	1,000	1,000

Account Number	Account Title	2018 2018 Budget	2018 2018 Projected	2019 Future year Budget
Total Code Enforcement:		343,790	346,590	344,202
Planning & Zoning				
01-414-122.00	PERSONNEL-MANAGEMENT	38,580	38,580	39,735
01-414-130.00	STAFF SALARY	35,500	35,500	36,555
01-414-156.00	Health Insurance	15,400	15,400	15,340
01-414-161.00	FICA	5,700	5,700	5,836
01-414-162.00	UNEMPLOYMENT COMP	.00	.00	.00
01-414-210.00	OFFICE SUPPLIES	200	200	200
01-414-310.00	Other Professional Services	.00	.00	.00
01-414-313.00	ENGINEERING	29,000	10,000	10,000
01-414-314.00	LEGAL SERVICES - Planning	2,000	6,000	4,000
01-414-314.01	LEGAL SERVICES- Zoning Hearing	20,000	25,000	20,000
01-414-314.02	LEGAL SERVICES - Other Zoning	3,000	.00	.00
01-414-315.00	ZHB Expenses	3,000	1,000	2,000
01-414-316.00	Codification	10,000	5,000	5,000
01-414-317.00	BOS Hearing Fee Expenses	2,500	500	500
01-414-325.00	POSTAGE	500	500	500
01-414-341.00	ADVERTISING	4,000	2,000	2,000
01-414-342.00	PRINTING	200	200	200
01-414-451.00	VEHICLE MAINTENANCE	2,000	500	1,000
01-414-460.00	CONFERENCE TRAINING	500	500	500
01-414-461.00	EAC Training	.00	.00	.00
01-414-462.00	EDC Expenses	42,000	.00	2,000
Total Planning & Zoning:		214,080	146,580	145,366
Emergency Management				
01-415-220.00	MATERIALS/SUPPLIES	5,600	.00	10,662
01-415-342.00	PRINTING	.00	.00	.00
01-415-450.00	OTHER CONTRACTED SERVICES	2,200	2,200	.00
01-415-455.00	MEMBERSHIPS & PUBLICATIONS	90	90	315
01-415-460.00	CONFERENCES/TRAINING	1,470	1,470	1,597
Total Emergency Management:		9,360	3,760	12,574
Public Safety - Criminal Proc				
01-419-130.00	STAFF SALARY	97,475	97,475	100,260
01-419-156.00	Health Insurance	11,250	11,250	11,234
01-419-161.00	FICA	7,500	7,500	7,670
01-419-162.00	UNEMPLOYMENT COMPENSATION	.00	.00	.00
01-419-210.00	OFFICE SUPPLIES	2,500	2,500	2,500
01-419-440.00	IT Department Support	2,000	2,000	2,000
01-419-450.00	MAINTENANCE AGREEMENTS	14,550	14,550	14,550
01-419-460.00	CONFERENCE & TRAINING	1,500	1,500	1,500
01-419-490.00	ALLOCATION FOR PENSION IT BENE	.00	13,218	13,500
01-419-750.00	Equipment	10,000	15,560	10,000
01-419-760.00	Equipment Reserve	2,775-	60,553-	17,166-
Total Public Safety - Criminal Proc:		144,000	105,000	146,048
Public Works -Highways, Roads				
01-430-130.00	PERSONNEL-STAFF	431,620	431,620	462,039
01-430-131.00	PERSONNEL - OVERTIME	.00	.00	.00
01-430-156.00	HEALTH INSURANCE	200,400	200,400	177,072

Account Number	Account Title	2018 2018 Budget	2018 2018 Projected	2019 Future year Budget
01-430-161.00	FICA	35,686	35,686	35,346
01-430-162.00	UNEMPLOYMENT COMPENSATION	.00	.00	.00
01-430-210.00	OFFICE SUPPLIES	300	300	300
01-430-220.00	SHOP SUPPLIES	15,000	15,000	15,000
01-430-230.00	HEATING OIL	6,500	6,500	6,500
01-430-232.00	GAS/OIL	18,000	18,000	18,000
01-430-238.00	UNIFORMS	13,400	13,400	13,400
01-430-260.00	SMALL TOOLS/MAINT.	12,000	12,000	15,000
01-430-321.00	TELEPHONE	10,000	10,000	10,000
01-430-361.00	ELECTRICITY	7,500	7,500	7,500
01-430-366.00	WATER	750	750	750
01-430-372.00	REPAIR & MAINT. OF FACIL.	20,000	20,000	20,000
01-430-374.00	MAINTENANCE OF OFFICE EQUIP	500	500	500
01-430-384.00	EQUIPMENT RENTAL	2,500	2,500	2,500
01-430-420.00	DUES,SUBSCRPTNS,MEMBRSHPS	600	600	600
01-430-450.00	OTHER CONTRACTED SERVICES	13,000	13,000	13,000
01-430-460.00	CONFERENCES/TRAINING	3,000	3,000	3,000
Total Public Works -Highways, Roads :		790,756	790,756	800,507
Winter Maintenance				
01-432-130.00	STAFF SALARY	34,870	34,870	12,807
01-432-131.00	PERSONNEL - OVERTIME	.00	.00	.00
01-432-220.00	MATERIALS/SUPPLIES	150,000	130,000	90,000
01-432-450.00	OTHER CONTRACTED SERVICES	12,000	225	225
Total Winter Maintenance:		196,870	165,095	103,032
Traffic Signals & Signs				
01-433-220.00	MATERIALS/SUPPLIES	15,000	15,000	15,000
01-433-313.00	ENGINEERING	25,000	25,000	25,000
01-433-361.00	ELECTRICITY	15,000	15,000	15,000
01-433-450.00	OTHER CONTRACTED SERVICES	45,000	45,000	45,000
Total Traffic Signals & Signs:		100,000	100,000	100,000
Street Lighting				
01-434-361.00	STREET LIGHTING REPLACEMENT	.00	.00	10,000
Total Street Lighting:		.00	.00	10,000
Storm Sewers & Drains				
01-436-220.00	MATERIALS/SUPPLIES	35,000	35,000	45,000
01-436-313.00	ENGINEERING-Stormwater/NPDES	15,000	15,000	15,000
01-436-384.00	EQUIPMENT RENTAL	2,000	2,000	2,000
01-436-450.00	OTHER CONTRACTED SERVICES	24,500	10,000	74,500
01-436-490.00	MS	.00	.00	.00
Total Storm Sewers & Drains:		76,500	62,000	136,500
Repair of Trucks & Equipment				
01-437-374.00	REPAIR & MAINT. OF EQUIP,	50,000	50,000	50,000
Total Repair of Trucks & Equipment:		50,000	50,000	50,000

Account Number	Account Title	2018 2018 Budget	2018 2018 Projected	2019 Future year Budget
Highway Maintenance				
01-438-245.00	Highway supplies	50,000	50,000	75,000
01-438-246.00	Contracted services	20,000	20,000	20,000
Total Highway Maintenance:		70,000	70,000	95,000
Public Works - Property Mngmt				
01-445-373.00	REPAIR & MAINT. OF FACIL.	4,500	4,500	4,500
01-445-450.00	OTHER CONTRACTED SERVICES	3,500	3,500	3,500
Total Public Works - Property Mngmt:		8,000	8,000	8,000
Operating Leases				
01-473-100.00	Copier Lease	9,050	9,050	9,050
Total Operating Leases:		9,050	9,050	9,050
Miscellaneous				
01-480-540.00	CONTRIBUTION TO LIBRARY	5,500	5,500	8,100
Total Miscellaneous:		5,500	5,500	8,100
Retirement Expenses				
01-481-160.01	Contribution to Police Pension	705,780	705,780	701,195
01-481-160.02	Contrib to Non Uniform Pension	162,506	162,506	233,686
01-481-160.03	Defined Contributions-NU Plan	9,708	9,708	9,971
Total Retirement Expenses:		877,994	877,994	944,852
Other Expenses				
01-482-100.00	Settlements & Losses	.00	.00	.00
01-482-900.00	Bad Debt Expense	.00	.00	.00
Total Other Expenses:		.00	.00	.00
Insurances				
01-486-351.00	PROPERTY INSURANCE	8,800	7,451	10,400
01-486-352.00	LIABILITY INSURANCE	61,300	52,290	73,000
01-486-353.00	PUBLIC OFFICIALS BOND	4,000	4,000	4,000
01-486-354.00	WORKERS COMPENSATION	93,100	92,910	88,593
Total Insurances:		167,200	156,651	175,993
Interfund Transfers				
01-492-030.00	TRANSFER TO FIRE FUND	157,000	172,000	164,000
01-492-050.00	TRANSFER TO PARK FUND	111,200	111,200	81,200
01-492-180.00	Transfer to Park Capital Fd	73,000	42,605	.00
01-492-230.00	TRNSFR TO DEBT FUND	751,000	751,000	731,000
01-492-300.00	TRNSFR TO GEN. CAPITAL FD	353,000	223,000	110,000
01-492-330.00	TRANS TO TRAFFIC IMPACT	.00	.00	.00
01-492-350.00	TRANSFER TO LIQUID FUELS	.00	.00	.00
01-492-660.00	Transfer to Tow Authority	.00	.00	.00
01-492-670.00	TRANSFER TO TTIA	161,000	167,127	161,000
01-492-950.00	TRANS TO CAPITAL EQUIP RESERVE	200,000	.00	77,509

Account Number	Account Title	2018 2018 Budget	2018 2018 Projected	2019 Future year Budget
Total Interfund Transfers:		1,806,200	1,466,932	1,324,709
Unemncumbered Reserve				
01-493-200.00	Unemncumbered Reserve	.00	.00	.00
01-493-201.00	Reserved - Arneth Entertainmen	.00	.00	.00
Total Unemncumbered Reserve:		.00	.00	.00
General Fund Revenue Total:		8,829,839	8,718,897	8,999,987
General Fund Expenditure Total:		9,633,444	8,954,401	9,368,958
Net Total General Fund:		803,605-	235,504-	368,971-

STREET LIGHT FUND

02

Estimated Beginning Fund Balance

Revenues

Expenditures

\$15	\$735	\$735
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There are 184 streetlights in the Township. The majority of these lights are considered necessary to ensure proper illumination of the highways and roads ("Safety Lights"). The operational and maintenance costs for all of these lights are accounted for in the general fund.

In 1998, the North Valley View Way Street Light District was established to allow the property owners to assume the costs for lights that they requested to be installed. There are five (5) streetlights in this district and twenty-one property owners, who are billed by the Township for the costs. This fund is for the operation and maintenance of these lights.

Account Number	Account Title	2018 2018 Budget	2018 2018 Projected	2019 Future year Budget
Street Light Fund				
REAL ESTATE TAXES				
02-300-101.00	TAX REVENUE	735	735	735
Total REAL ESTATE TAXES:		735	735	735
Street Light Expense				
02-434-100.00	Street Light Expense	735	735	735
Total Street Light Expense:		735	735	735
Street Light Fund Revenue Total:		735	735	735
Street Light Fund Expenditure Total:		735	735	735
Net Total Street Light Fund:		.00	.00	.00

FIRE FUND

03

Estimated Beginning Fund Balance	Revenues	Expenditures
\$7,518	\$387,318	\$394,525

REVENUES

The Fire Fund collects \$61,711 in Real Estate Taxes and will also receive a transfer from the General Fund of \$164,000. The Fund also receives revenue from the Foreign Fire Insurance Premium Tax in the estimated amount of \$125,007, which is collected by the State and distributed to the Fire Company Relief Association through the Township.

The Relief Association will reimburse the Township for the 4th of 5 interest-free debt payments to the County for the purchase of portable radios. The annual amount due in 2019 will be \$36,600.

EXPENSES

The revenues in this fund cover the insurance costs for the two firehouses and emergency vehicles, worker's compensation insurance for the Fire Company Volunteers, fire hydrant rentals, and the distribution of \$164,050 to the Fire Company for operating expenses. The \$160,000 distribution includes a \$5,000 match for a SAFR Grant, \$20,000 for an Incentive Program for Volunteers and \$139,000 operating subsidy.

Account Number	Account Title	2018 2018 Budget	2018 2018 Projected	2019 Future year Budget
Fire Fund				
REAL ESTATE TAXES				
03-301-100.00	REAL ESTATE TAX CURRENT	61,600	61,600	62,003
03-301-101.00	REAL ESTATE TAX DISCOUNT	1,100-	1,100-	1,116-
03-301-102.00	REAL ESTATE TAX PENALTY	125	125	124
03-301-104.00	REAL ESTATE TAX REFUNDS	.00	.00	.00
03-301-200.00	REAL ESTATE TAX PRIOR	220	440	220
03-301-400.00	REAL ESTATE TAX DELINQNT.	220	220	220
03-301-600.00	REAL ESTATE TAX INTERIM	260	260	260
Total REAL ESTATE TAXES:		61,325	61,545	61,711
STATE REVENUE & ENTITLEMENTS				
03-355-070.00	FOREIGN FIRE INS PREM TAX	125,007	125,007	125,007
03-355-080.00	Fire Co Contribution (Radios)	36,600	36,600	36,600
Total STATE REVENUE & ENTITLEMENTS:		161,607	161,607	161,607
INTERFUND TRANSFERS				
03-392-010.00	TRANSFERS FROM GENERAL FD	157,000	172,000	164,000
Total INTERFUND TRANSFERS:		157,000	172,000	164,000
PUBLIC SAFETY - FIRE				
03-411-351.00	PROPERTY INSURANCE	1,800	1,490	2,100
03-411-352.00	LIABILITY INSURANCE	15,800	13,413	18,700
03-411-354.00	WORKERS COMPENSATION	22,000	21,963	20,916
03-411-363.00	HYDRANT RENTAL	27,152	27,152	27,152
03-411-365.00	Radio Purchase c/o County	36,600	36,600	36,600
03-411-390.00	FOREIGN CASUALTY TAX DIST	125,007	125,007	125,007
03-411-420.00	DUES,SUBSCRPTNS,MEMBRSHPS	.00	.00	.00
03-411-530.00	FIRE CO. DISTRIBUTION	160,000	155,000	164,050
Total PUBLIC SAFETY - FIRE:		388,359	380,625	394,525
Fire Fund Revenue Total:		379,932	395,152	387,318
Fire Fund Expenditure Total:		388,359	380,625	394,525
Net Total Fire Fund:		8,427-	14,527	7,207-

PARKS & RECREATION FUND

05

Estimated Beginning Fund Balance	Revenues	Expenditures
\$47,403	\$471,162	\$513,639

REVENUES

Real estate taxes and program revenues support the expenditures from this fund.

Corporate sponsorships provide funding for several special events held in the park throughout the year, such as: Concerts, Movies, Towamencin Day, the Turkey Trot and the Holiday Lights Festival. Beginning in 2014, the Township Newsletter was produced "in house" with the help of advertising revenues from local businesses. There are revenues anticipated from signs and park pavilion rentals and the TYA contract that will require a payment to the Township for field maintenance costs of \$19,598.

EXPENSES

The 2019 budget for park maintenance totals \$245,999 for all Township parks, except Fischer's Park. The personnel costs, materials, and contracted services required to maintain the township parks and open space are accounted for in this fund. The budget also includes a \$20,000 transfer to the Pool Operating Fund and \$236,460 to the Parks Capital Fund.

Fischer's Park expenses are accounted for within a separate fund.

Account Number	Account Title	2018 2018 Budget	2018 2018 Projected	2019 Future year Budget
Park and Rec. Fund				
REAL ESTATE TAXES				
05-301-100.00	REAL ESTATE TAX CURRENT	370,200	370,200	372,017
05-301-101.00	REAL ESTATE TAX DISCOUNT	6,660	6,660	6,696
05-301-102.00	REAL ESTATE TAX PENALTY	740	740	744
05-301-104.00	REAL ESTATE TAX REFUNDS	.00	.00	.00
05-301-200.00	REAL ESTATE TAX PRIOR	1,300	2,674	1,300
05-301-400.00	REAL ESTATE TAX DELINQNT.	1,300	1,300	1,300
05-301-600.00	REAL ESTATE TAX INTERIM	1,500	1,500	1,500
Total REAL ESTATE TAXES:		368,380	369,754	370,165
INTEREST ON EARNINGS				
05-341-100.00	INTEREST ON EARNINGS	200	408	.00
Total INTEREST ON EARNINGS:		200	408	.00
RECREATION				
05-367-750.00	RECREATIONAL PROGRAMMING	.00	.00	.00
05-367-750.02	5K Run - Turkey Trot	.00	.00	.00
05-367-750.04	TOWAMENCIN DAY	.00	.00	.00
05-367-750.17	ENVIRONMENTAL FAIR	.00	.00	.00
05-367-750.38	Movie Nights & Concerts	.00	.00	.00
05-367-750.41	Tote Bag Sales	.00	.00	.00
05-367-750.46	Ticket Sales Commission	.00	.00	.00
05-367-750.57	Holiday Lights Festival	.00	.00	.00
05-367-750.58	Memorials	.00	.00	.00
05-367-750.66	POOL OPEN HOUSE	.00	.00	.00
05-367-750.95	Soda Money	.00	.00	.00
05-367-750.99	Miscellaneous Activities (all)	15,000	15,000	15,000
05-367-760.00	PARK RENTAL FEES	10,000	10,000	10,000
05-367-770.00	SIGN RENTAL FEES	5,200	5,200	5,200
Total RECREATION:		200	200	200
CONTRIBUTIONS AND DONATIONS				
05-387-300.00	CONTRIBUTION FROM TYA	19,598	19,598	19,598
05-387-301.00	CONTRIBUTIONS FOR TYA	.00	.00	.00
Total CONTRIBUTIONS AND DONATIONS:		19,598	19,598	19,598
INTERFUND TRANSFERS				
05-392-010.00	Transfer from General Fund	111,200	111,200	81,200
Total INTERFUND TRANSFERS:		111,200	111,200	81,200
Department: 421				
05-421-325.00	POSTAGE	.00	.00	.00
Total Department: 421:		.00	.00	.00
CULTURE - RECREATION ADMIN				
05-451-130.00	PERSONNEL-STAFF	10,000	10,000	10,296
05-451-131.00	PERSONNEL - OVERTIME	.00	.00	.00
05-451-161.00	FICA	765	765	765

Account Number	Account Title	2018 2018 Budget	2018 2018 Projected	2019 Future year Budget
05-451-420.00	DUES,SUBSCRIPTNS,MEMBRSHPS	120	120	120
05-451-450.00	OTHER CONTRACTED SERVICES	.00	.00	.00
Total CULTURE - RECREATION ADMIN:		10,885	10,885	11,181
CULTURE - PARKS				
05-454-130.00	PERSONNEL-STAFF	85,440	85,440	94,700
05-454-131.00	PERSONNEL - OVERTIME	.00	.00	.00
05-454-156.00	HEALTH INSURANCE	66,800	66,800	59,024
05-454-161.00	FICA	6,536	6,536	7,245
05-454-162.00	UNEMPLOYMENT COMPENSATION	.00	.00	.00
05-454-260.00	SMALL TOOLS/MAINT.	.00	.00	.00
05-454-321.00	GASOLINE	10,000	10,000	10,000
05-454-361.00	ELECTRICITY	2,200	2,200	2,200
05-454-366.00	WATER	4,330	4,330	4,330
05-454-373.00	REPAIR & MAINT. OF FACIL.	60,000	45,000	60,000
05-454-374.00	REPAIR & MAINT. OF EQUIPMT	2,000	2,000	2,000
05-454-450.00	OTHER CONTRACTED SERVICES	5,000	5,000	6,500
Total CULTURE - PARKS:		242,306	227,306	245,999
CULTURE - ACTIVITIES				
05-459-220.99	Reserve for Fischers Park	.00	.00	.00
Total CULTURE - ACTIVITIES:		.00	.00	.00
Interfund Transfers				
05-492-050.00	TRANSFER TO PARK CAPITAL FUND	196,460	196,460	236,460
05-492-100.00	TRANSF TO POOL FUND	50,000	50,000	20,000
Total Interfund Transfers:		246,460	246,460	256,460
Park and Rec. Fund Revenue Total:		499,578	501,160	471,163
Park and Rec. Fund Expenditure Total:		499,651	484,651	513,640
Net Total Park and Rec. Fund:		73-	16,509	42,477-

SWIMMING POOL FUND

06

Estimated Beginning Fund Balance

Revenues

Expenditures

\$39,727	\$20,000	\$51,121
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REVENUES

A transfer of \$20,000 from the Parks and Recreation Fund is budgeted to open and close the facility as well as to cover maintenance and repairs in excess of \$5,000.

EXPENSES

Standguard Aquatics, Inc. of Alpharetta Georgia leased and operated the pool in 2017. An agreement with Standguard included the payment of a subsidy by the Township in the first year only. 2019 will be the third year of a three-year contract with Standguard.Inc.

Account Number	Account Title	2018 2018 Budget	2018 2018 Projected	2019 Future year Budget
Swimming Pool Fund				
POOL FEES				
06-367-200.00	SWIMMING POOL FEES	.00	.00	.00
06-367-210.00	LAY AWAY MEMBERSHIP FEES	.00	.00	.00
06-367-220.00	GUEST FEES	.00	.00	.00
06-367-400.00	CONCESSION RENTAL	.00	.00	.00
06-367-500.00	Pool Programs	.00	.00	.00
Total POOL FEES:		.00	.00	.00
CONTRIBUTIONS AND DONATIONS				
06-387-100.00	CONTRIBUTION FROM SWIM TM	.00	.00	.00
Total CONTRIBUTIONS AND DONATIONS:		.00	.00	.00
INTERFUND TRANSFERS				
06-392-050.00	TRNSFRS FROM PARK & REC FUND	50,000	50,000	20,000
Total INTERFUND TRANSFERS:		50,000	50,000	20,000
GENERAL/ADMIN EXPENSES				
06-452-140.00	PERSONNEL- Pool Managers	.00	.00	.00
06-452-140.01	PERSONNEL - Guards	.00	.00	.00
06-452-140.02	PERSONNEL - SWIM LESSONS	.00	.00	.00
06-452-140.03	PERSONNEL - SWIM COACH	.00	.00	.00
06-452-140.04	Personnel - Pool Maintenance	8,600	8,600	5,825
06-452-161.00	FICA	660	660	446
06-452-162.00	UNEMPLOYMENT COMP	.00	.00	.00
06-452-220.00	MATERIALS/SUPPLIES	.00	.00	.00
06-452-260.00	SMALL TOOLS/MAINT.	.00	.00	.00
06-452-321.00	TELEPHONE	850	850	850
06-452-361.00	ELECTRICITY	7,000	7,000	7,000
06-452-373.00	REPAIR & MAINT. OF FACIL.	26,000	31,000	31,000
06-452-440.00	Credit Card Fees	.00	.00	.00
06-452-450.00	OTHER CONTRACTED SERVICES	6,000	6,000	6,000
Total GENERAL/ADMIN EXPENSES:		49,110	54,110	51,121
Transfers to Other Funds				
06-492-180.00	Transfer to Park Capital Fd	.00	.00	.00
Total Transfers to Other Funds:		.00	.00	.00
Swimming Pool Fund Revenue Total:		50,000	50,000	20,000
Swimming Pool Fund Expenditure Total:		49,110	54,110	51,121
Net Total Swimming Pool Fund:		890	4,110-	31,121-

FISCHER'S PARK FUND

07

Estimated Beginning Fund Balance	Revenues	Expenditures
\$346,867	\$242,000	\$162,775

The Fischer's Park Fund is funded with income from a perpetual trust established by Elizabeth Arneth in memory of herself and her husband Eric Arneth. The income is to be used exclusively for Fischer's Park. The funds were first received in 2011.

Additionally, Towamencin Township was the beneficiary of a Charitable Remainder Trust established by Mrs. Arneth. In 2015, the Township completed improvements incorporated in the Fischer's Park Master Plan Update that included a woodland sensory garden, pre-fabricated pavilion/restroom structure, stream bank stabilization and various recreational and ADA accessible improvements.

REVENUES

The 2019 revenue is the quarterly income from the perpetual trust and interest on investments only.

EXPENSES

The budgeted cost of operations is \$54,775, and \$75,170 is budgeted for capital purchases of picnic tables and the preparation of design plans / bidding documents for a pedestrian stream crossing bridge near the existing dam as recommend in the Fischer's Park Master Plan. Actual construction of the bridge would be in future years.

Account Number	Account Title	2018 2018 Budget	2018 2018 Projected	2019 Future year Budget
FISCHERS PARK FUND				
INTEREST ON EARNINGS				
07-341-100.00	INTEREST REVENUE	8,000	8,000	8,000
Total INTEREST ON EARNINGS:		8,000	8,000	8,000
STATE GRANTS				
07-354-060.00	DCED Greenways Grant (GTRP)	.00	.00	.00
07-354-070.00	C2P2 Grant	.00	.00	.00
Total STATE GRANTS:		.00	.00	.00
OTHER REVENUE				
07-370-070.00	Miscellaneous Revenue	.00	.00	.00
Total OTHER REVENUE:		.00	.00	.00
TRUST DISTRIBUTIONS				
07-387-076.00	ARNETH MEMORIAL FUND	143,000	143,000	143,000
07-387-400.00	ARNETH TRUST DISTRIBUTIONS	91,000	91,000	91,000
Total TRUST DISTRIBUTIONS:		234,000	234,000	234,000
FISCHERS PARK - CAPITAL				
07-454-102.00	Fischers Park Design	.00	4,170	.00
07-454-102.01	Fischers park Construction	.00	.00	.00
07-454-102.02	Hanks Barn Demolition	.00	.00	.00
07-454-102.03	Trash Cans & Picnic Tables	12,000	12,000	12,000
07-454-102.04	Equipment (cameras)	22,550	22,550	.00
07-454-102.05	Carriage House Pavilion Repair	.00	.00	.00
07-454-102.06	Hanks Roof Installation	.00	.00	.00
07-454-102.07	Engineering	10,000	10,000	5,000
07-454-102.08	PEDESTRIAN BRIDGE	.00	.00	49,000
Total FISCHERS PARK - CAPITAL:		44,550	48,720	66,000
FISCHERS PARK - OPERATING				
07-455-130.00	PERSONNEL - STAFF	27,915	27,915	25,444
07-455-131.00	PERSONNEL - OVERTIME	.00	.00	.00
07-455-161.00	FICA	2,135	2,135	1,946
07-455-361.00	ELECTRICITY	2,200	2,200	2,200
07-455-366.00	WATER	.00	.00	.00
07-455-373.00	REPAIR & MAINT. OF FACIL.	15,000	15,000	22,685
07-455-450.00	OTHER CONTRACTED SERVICES	2,500	2,500	2,500
Total FISCHERS PARK - OPERATING:		49,750	49,750	54,775
Department: 492				
07-492-010.00	TRANSFER TO GENERAL FUND	.00	58,000	42,000
Total Department: 492:		.00	58,000	42,000
FISCHERS PARK FUND Revenue Total:		242,000	242,000	242,000
FISCHERS PARK FUND Expenditure Total:		94,300	156,470	162,775

<u>Account Number</u>	<u>Account Title</u>	<u>2018 2018 Budget</u>	<u>2018 2018 Projected</u>	<u>2019 Future year Budget</u>
Net Total FISCHERS PARK FUND:		<u>147,700</u>	<u>85,530</u>	<u>79,225</u>

SEWER FUND

08

Estimated Beginning Fund Balance

Revenues

Expenditures

\$721,611	\$5,803,607	\$5,947,936
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REVENUES

Residential sewer rentals account for \$2,804,000 of the total revenue and commercial/industrial users account for \$1,879,000 of the fund's revenue. During 2015, Upper Gwynedd Township withdrew from the Upper Gwynedd Towamencin Municipal Authority and became a sewer customer of Towamencin. The 2019 budget includes \$1,132,031 anticipated from Upper Gwynedd Township sewer rentals.

EXPENSES

The administration and management costs of the Sewer Operations are being funded with a transfer of \$1,165,000 to the General Fund.

Based on the Towamencin Municipal Authority ("TMA") proposed budget, the direct operating charges are estimated to be \$2,724,433, a \$2,900 decrease from the 2018 Budget of \$2,727,340.

The Sewer Operating Budget includes a transfer of \$1,000,000 to the Township's Sewer Capital Fund for sewer construction and other improvements.

There is a \$725,000 debt service payment to BT&T Bank as required in a 2015 Guaranty Agreement that obtained funds to finance the acquisition of Upper Gwynedd Township's interest in the Authority and other sewer infrastructure improvements.

Account Number	Account Title	2018 2018 Budget	2018 2018 Projected	2019 Future year Budget
Sewer Fund				
INTEREST ON EARNINGS				
08-341-100.00	INTEREST ON EARNINGS	9,000	9,459	9,459
Total INTEREST ON EARNINGS:		9,000	9,459	9,459
OTHER REVENUE				
08-357-010.00	REIMBURSEMENT - UGTMA	.00	.00	.00
Total OTHER REVENUE:		.00	.00	.00
Sewer Charges				
08-364-120.00	S/R RESIDENTIAL-CURRENT	2,804,000	2,804,000	2,804,000
08-364-121.00	SEWER DISCOUNT	67,800-	67,800-	67,800-
08-364-122.00	INTEREST & PENALTIES	37,000	37,000	37,000
08-364-123.00	SEWER- Upper Gwynedd Twp	1,132,031	1,132,031	1,132,031
08-364-125.00	S/R COM/IND-CURRENT	1,879,000	1,879,000	1,879,000
08-364-900.00	SEWER CERTIFICATES	9,000	9,000	9,000
Total Sewer Charges:		5,793,231	5,793,231	5,793,231
MISCELLANEOUS REVENUE				
08-380-010.00	MISCELLANEOUS RECEIPTS	.00	916	916
08-380-020.00	Transfer from 2013 Sewer Note	.00	.00	.00
Total MISCELLANEOUS REVENUE:		.00	916	916
General Govt - Staff				
08-406-210.00	OFFICE SUPPLIES	400	400	400
08-406-310.00	OTHER CONTRACTED SERVICES	500	500	500
08-406-314.00	LEGAL SERVICES	6,000	6,000	6,000
08-406-325.00	POSTAGE	1,200	1,200	1,200
08-406-342.00	PRINTING	1,000	1,000	1,000
08-406-440.00	Credit Card Fees	.00	.00	.00
08-406-450.00	MAINTENANCE AGREEMENTS	6,200	6,200	6,200
Total General Govt - Staff:		15,300	15,300	15,300
OPERATIONS				
08-429-130.00	PERSONNEL - Public Works	.00	.00	.00
08-429-249.00	OPERATION EXPENSES	2,727,348	2,727,348	2,724,433
08-429-313.00	ENGINEERING	2,000	2,000	2,000
08-429-368.00	PUMPING STATION FEES	217,045	217,045	152,153
08-429-372.00	REPAIR & MAINT. OF FACIL.	.00	.00	.00
08-429-374.00	REPAIR & MAINT. OF EQUIPMT	.00	.00	.00
08-429-384.00	EQUIPMENT RENTAL	.00	.00	.00
08-429-385.00	ANNUAL RENTAL CHARGE	.00	.00	.00
08-429-470.00	CAPITAL SERVICE	604,224	604,224	725,000
08-429-670.00	I/I PROGRAM	.00	.00	.00
Total OPERATIONS:		3,550,617	3,550,617	3,603,586
OTHER EXPENSES				
08-482-330.00	Note Issuance Expenses	.00	.00	.00
08-482-340.00	Principal - 2013 Sewer Note	109,000	109,000	112,000

Account Number	Account Title	2018 2018 Budget	2018 2018 Projected	2019 Future year Budget
08-482-341.00	Interest Exp - 2013 Sewer Note	36,500	36,500	52,050
08-482-900.00	Bad Debt Expense	.00	.00	.00
Total OTHER EXPENSES:		145,500	145,500	164,050
Interfund Transfers				
08-492-010.00	TRNSFR TO GENERAL FUND	1,072,200	1,072,200	1,165,000
08-492-090.00	TRNSFR TO SEWER CAPTL FD.	1,000,000	1,000,000	1,000,000
08-492-230.00	TRNSFR TO DEBT FUND	.00	.00	.00
Total Interfund Transfers:		2,072,200	2,072,200	2,165,000
Unemncumbered Reserve				
08-493-100.00	Unencumbered Reserve	.00	.00	.00
Total Unemncumbered Reserve:		.00	.00	.00
Sewer Fund Revenue Total:		5,802,231	5,803,606	5,803,606
Sewer Fund Expenditure Total:		5,783,617	5,783,617	5,947,936
Net Total Sewer Fund:		18,614	19,989	144,330-

SEWER CAPITAL FUND

09

Estimated Beginning Fund Balance	Revenues	Expenditures
\$2,364,642	\$2,555,050	\$1,060,097

REVENUES

One revenue source for this fund is tapping fees assessed per EDU (Equivalent Dwelling Unit). Based on projected development, approximately \$1,454,250 will be generated through Tapping Fees in 2019.

A \$1,000,000 transfer is budgeted from the sewer operating fund for future sewer construction and other infrastructure improvements.

EXPENSES

Expenses in this fund include \$250,000 to continue the I/I program and \$34,000 for capital expenses associated with the three pumping stations: Rittenhouse; Milestone; and Hollis.

The Board approved Resolution 17-14 that included a list of capital improvements and repairs recommended for the municipal complex. The largest project being the replacement of the HVAC systems with an enhanced geothermal system. Resolution 17-14 approved the borrowing of funds from the Sewer Capital Fund to complete the necessary improvements. \$500,000 of this borrowing is indicated in the capital improvements table of the Budget.

Account Number	Account Title	2018 2018 Budget	2018 2018 Projected	2019 Future year Budget
Sewer Capital Fund				
INTEREST ON EARNINGS				
09-341-100.00	INTEREST ON EARNINGS	800	800	800
Total INTEREST ON EARNINGS:		800	800	800
STATE & COUNTY GRANTS				
09-350-100.00	PA Local Share Acct Grant -75%	.00	.00	.00
09-350-101.00	PA Small Water & Sewer Grant	.00	.00	100,000
09-350-102.00	MONTCO-Kriebel Connector Trail	100,000	.00	.00
Total STATE & COUNTY GRANTS:		100,000	.00	100,000
SEWER TAPPING FEES				
09-364-110.00	TAPPING FEES	86,901	6,993	1,454,250
09-364-115.00	UG Twp Capacity Purchase	.00	.00	.00
Total SEWER TAPPING FEES:		86,901	6,993	1,454,250
INTERFUND TRANSFERS				
09-392-080.00	TRANSFERS FROM SEWER FUND	1,000,000	1,000,000	1,000,000
09-392-081.00	Transfers from Sewer Note	.00	.00	.00
Total INTERFUND TRANSFERS:		1,000,000	1,000,000	1,000,000
CAPITAL OUTLAY				
09-429-313.00	ENGINEERING	52,500	52,500	52,500
09-429-670.00	I/I PROGRAM	698,000	100,000	250,000
09-429-720.00	Pump. Station Capital Charges	119,000	119,000	34,000
09-429-725.00	Lateral Replacement Reimbursed	.00	.00	.00
09-429-726.00	Towamencin Interceptor	.00	.00	.00
09-429-727.00	Inglewood Sewer Rehab Slipline	.00	.00	.00
09-429-728.00	Manhole Castings	.00	.00	.00
09-429-750.00	Transf to TMA Capital Acct	.00	.00	.00
09-429-800.00	AMORTIZATION EXPENSE	20,597	20,597	20,597
Total CAPITAL OUTLAY:		890,097	292,097	357,097
OTHER EXPENSES				
09-482-300.00	Legal & Engineering - DEP	25,000	25,000	25,000
09-482-320.00	Legal & Engineering - TMA	2,000	2,000	2,000
09-482-325.00	Fines - DEP	.00	.00	.00
09-482-900.00	Bad Debt Expense	.00	.00	.00
Total OTHER EXPENSES:		27,000	27,000	27,000
Interfund Transfers				
09-492-010.00	TRNSFR TO GENERAL FUND	.00	.00	.00
09-492-180.00	TRNSFR TO PRK&REC CPTL FD	.00	.00	.00
09-492-230.00	TRNSFR TO DEBT FUND	176,000	176,000	176,000
09-492-660.00	Transfer to Tow Authority	.00	.00	.00
09-492-950.00	TRANS. TO EQUIP RESERVE	.00	.00	.00
Total Interfund Transfers:		176,000	176,000	176,000

<u>Account Number</u>	<u>Account Title</u>	<u>2018 2018 Budget</u>	<u>2018 2018 Projected</u>	<u>2019 Future year Budget</u>
Unencumbered Reserve				
09-493-100.00	Unencumbered Reserve	.00	.00	.00
Total Unencumbered Reserve:		.00	.00	.00
Sewer Capital Fund Revenue Total:		1,187,701	1,007,793	2,555,050
Sewer Capital Fund Expenditure Total:		1,093,097	495,097	560,097
Net Total Sewer Capital Fund:		94,604	512,696	1,994,953

PARK CAPITAL FUND

18

Estimated Beginning Fund Balance	Revenues	Expenditures
\$25,100	\$1,366,478	\$1,349,559

There is a negative fund balance projected at the end of 2018 due to higher than anticipated expenses from bids received for the scheduled provision of utilities to Gristmill and Green Lane Parks in 2018.

REVENUES

The budget estimates \$0 in impact fees as no new land developments are expected to be finalized in 2019. The fund includes \$25,000 contributed in 2017 by Allan Myers, Inc. to be used exclusively for the development Nash 2 Field in the future. Other transfers include \$30,000 from the General Fund, \$236,460 from the Parks & Recreation Fund, and \$900,000 from debt proceeds.

EXPENSES

There is a transfer of \$220,000 to the debt service fund for the payment on the 2012 Recreation Note. The note is the result of refunding the 2007 General Obligation Bonds with a 2.486% fixed-rate note through the Delaware Valley Regional Finance Authority (DVRFA) in November 2012. The overall savings due to the refunding was \$450,000.

The Capital Projects approved for 2019 are listed below:

	Cost	Funding Source			
		Cash	Grant	Lease	Debt
Pedestrian Bridge	49,000	49,000			
Pool Plaster & Paint	122,000				122,000
Bustard Road Snack Stand	7,900				7,900
Storage Building for Pool Chemicals	17,659				17,659
Veterans Park Plan	45,000		40,000		5,000
Other Misc Parks	24,000				24,000
Kriebel Connector Trail	296,500		180,000		116,500
Park Bathrooms					
Green Lane Road	370,000				370,000
Grist Mill	286,500				286,500
Trash Cans & Picnic Tables	12,000	12,000			
Engineering	5,000	5,000			
TOTAL PARKS	1,235,559	66,000	220,000	-	949,559

NOTE: Items listed above as "Cash" are for Fischer's Park and will be paid through the Fischer's Park Fund ("Arneith Bequest").

Account Number	Account Title	2018 2018 Budget	2018 2018 Projected	2019 Future year Budget
Park Capital Fund				
INTEREST ON EARNINGS				
18-341-100.00	INTEREST ON EARNINGS	.00	18	18
18-341-101.00	INTEREST EARNINGS - 2007 BOND	.00	.00	.00
Total INTEREST ON EARNINGS:		.00	18	18
STATE GRANT				
18-354-070.01	State Grant - DCNR	.00	.00	.00
18-354-070.02	State Grant - Growing Greener	.00	.00	.00
18-354-070.03	DCNR - C2P2 GRANT	.00	.00	.00
18-354-070.04	State Grant - C2P2- Bustard	.00	.00	.00
18-354-070.05	TA-SET ASIDE (KRI TRAIL)	.00	.00	100,000
18-354-070.99	State Grant - Misc.	.00	.00	.00
Total STATE GRANT:		.00	.00	100,000
OTHER GRANTS				
18-357-070.00	COUNTY GRANTS	.00	.00	100,000
Total OTHER GRANTS:		.00	.00	100,000
MISCELLANEOUS REVENUE				
18-380-050.00	MISCELLANEOUS RECEIPTS	.00	.00	.00
Total MISCELLANEOUS REVENUE:		.00	.00	.00
Impact Fees				
18-383-100.00	IMPACT FEES	52,744	35,850	.00
Total Impact Fees:		52,744	35,850	.00
OTHER REVENUE				
18-387-070.00	MISCELLANEOUS RECEIPTS	.00	.00	.00
18-387-074.00	Donated Open Space	.00	.00	.00
18-387-075.00	DR HOLLENBECK MEMORIAL FUND	.00	.00	.00
18-387-076.00	Sharon Luma Memorial Fund	.00	.00	.00
18-387-077.00	Contribution - Nash Field	25,000	.00	.00
Total OTHER REVENUE:		25,000	.00	.00
INTERFUND TRANSFERS				
18-392-010.00	Transfer from General Fund	73,000	42,605	.00
18-392-050.00	TRNSFRS FM PARK & REC. FD	196,460	196,460	236,460
18-392-090.00	TRNSFRS FM SEWER CAPTL FD	.00	.00	.00
18-392-230.00	Transfer from Debt	.00	.00	.00
18-392-300.00	TRANSFER FROM GEN CAPITAL	.00	.00	.00
18-392-940.00	TRNSFR FM GENERAL RSRV FD	.00	.00	.00
18-392-960.00	TRNSFR FM SEWER RESRV FD	.00	.00	.00
18-392-970.00	TRANSFER FROM POOL RES.	.00	.00	.00
Total INTERFUND TRANSFERS:		269,460	239,065	236,460
BOND PROCEEDS				
18-393-102.00	PROCEEDS FROM DEBT	.00	.00	900,000

Account Number	Account Title	2018 2018 Budget	2018 2018 Projected	2019 Future year Budget
Total BOND PROCEEDS:		.00	.00	900,000
Park Capital Projects				
18-454-101.00	MISCELLANEOUS PARKS	70,000	24,000	46,659
18-454-103.00	BUSTARD ROAD PARK	12,000	.00	7,900
18-454-104.00	WEIKEL ROAD PARK	12,573	.00	.00
18-454-105.00	SPECT PARK	.00	.00	.00
18-454-106.00	DRINNON WAY	.00	.00	.00
18-454-107.00	MORGAN WAY	.00	.00	.00
18-454-108.00	GRIST MILL PARK	4,000	83,870	286,500
18-454-109.00	FIREHOUSE PARK	.00	.00	.00
18-454-112.00	BUTCH CLEMENS PARK	23,000	23,000	.00
18-454-113.00	Green Lane Road Park	4,000	22,130	370,000
18-454-114.00	Valley View Park	.00	.00	.00
18-454-115.00	Heebner Park	.00	.00	.00
18-454-116.00	Dr. Hollenbeck Mem. Pavilion	.00	.00	.00
18-454-117.00	Sharon Luma Memorial	.00	.00	.00
18-454-118.00	KRIEBEL CONNECTOR TRAIL	.00	.00	296,500
18-454-119.00	Pool Plaster & Paint	.00	.00	122,000
Total Park Capital Projects:		125,573	153,000	1,129,559
Interfund Transfers				
18-492-230.00	TRNSFR TO DEBT FUND	196,460	196,460	220,000
18-492-231.00	TRANS. TO EQUIP RESERVE	.00	.00	.00
18-492-950.00	TRANS. TO EQUIP RESERVE	.00	.00	.00
Total Interfund Transfers:		196,460	196,460	220,000
Unencumbered Reserve				
18-493-100.00	Unencumbered Reserve	.00	.00	.00
18-493-200.00	Reserved Funds	.00	.00	.00
18-493-201.00	Reserved - Property Acquisition	.00	.00	.00
Total Unencumbered Reserve:		.00	.00	.00
Park Capital Fund Revenue Total:		347,204	274,933	1,336,478
Park Capital Fund Expenditure Total:		322,033	349,460	1,349,559
Net Total Park Capital Fund:		25,171	74,527-	13,081-

PUBLIC ART FUND

19

Estimated Beginning Fund Balance **Revenues** **Expenditures**

\$147,650	\$55	\$75,000
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REVENUES

The Public Art Fund continues to earn interest revenue annually. The fees paid into this fund will be used to fund the Public Art Program of the Towamencin Village Overlay District.

EXPENSES

In 2015, the Board of Supervisors authorized the design "Gateway Signs" for the Township to be funded through monies escrowed by Philadelphia Suburban Development Corporation. It is anticipated that this project can move forward during 2019 now that the Pennsylvania Turnpike widening project within the Township has been completed.

Account Number	Account Title	2018 2018 Budget	2018 2018 Projected	2019 Future year Budget
Public Art Fund				
INTEREST ON EARNINGS				
19-341-100.00	INTEREST ON EARNINGS	55	55	55
Total INTEREST ON EARNINGS:		55	55	55
Impact Fees				
19-383-100.00	IMPACT FEES	.00	.00	.00
Total Impact Fees:		.00	.00	.00
Capital Outlay				
19-459-720.00	PUBLIC ART PROGRAM	.00	.00	.00
Total Capital Outlay:		.00	.00	.00
Public Art Fund Revenue Total:		55	55	55
Public Art Fund Expenditure Total:		.00	.00	.00
Net Total Public Art Fund:		55	55	55

DEBT SERVICE FUND

23

Estimated Beginning Fund Balance	Revenues	Expenditures
\$104,741	\$1,883,366	\$1,982,108

REVENUES:

Based on the millage and homestead exemption, the Real Estate Tax will generate \$711,367 in revenue, which is slightly higher than the 2018 projected tax revenue.

The Park Capital Fund will provide a transfer of \$196,400 for previously completed park capital improvements and \$24,750 for new park projects starting in 2019.

\$176,000 will be transferred from the Sewer Capital Fund for previous improvements made to sewer infrastructure.

EXPENDITURES:

Much of the debt service is for transportation improvements made in the Towamencin Village area including the widening of Forty Foot Road, construction of Towamencin Avenue, and traffic signal technology advances.

The revenues generated in the Debt Service Fund are used to fund the principal and interest on the Township's 2000, 2002, and 2012 Delaware Valley Regional Finance Authority loans, BB&T loan, and the capital equipment leases.

The 2019 budget includes \$261,989 for lease purchase payments for replacement equipment acquired in 2016 and 2018, and \$24,750 interest payment of 2019 borrowing.

The Debt Fund provides for a transfer of \$612,160 to the Towamencin Township Infrastructure Authority to fund the debt service associated with the Village area transportation improvements.

Account Number	Account Title	2018 2018 Budget	2018 2018 Projected	2019 Future year Budget
Debt Service Fund				
REAL ESTATE TAXES				
23-301-100.00	REAL ESTATE TAX CURRENT	711,200	711,200	714,803
23-301-101.00	REAL ESTATE TAX DISCOUNT	12,800-	12,800-	12,866-
23-301-102.00	REAL ESTATE TAX PENALTY	1,420	1,420	1,430
23-301-104.00	REAL ESTATE TAX REFUNDS	.00	.00	.00
23-301-200.00	REAL ESTATE TAX PRIOR	2,500	4,621	2,500
23-301-400.00	REAL ESTATE TAX DELINQNT.	2,500	2,500	2,500
23-301-600.00	REAL ESTATE TAX INTERIM	3,000	3,000	3,000
Total REAL ESTATE TAXES:		707,820	709,941	711,367
INTEREST ON EARNINGS				
23-341-100.00	INTEREST ON EARNINGS	.00	.00	.00
Total INTEREST ON EARNINGS:		.00	.00	.00
SALE OF ASSETS				
23-391-100.00	Sale of Asets	.00	.00	.00
Total SALE OF ASSETS:		.00	.00	.00
INTERFUND TRANSFERS				
23-392-010.00	TRANSFERS FROM GENERAL FD	751,000	751,000	731,000
23-392-080.00	TRANSFERS FROM SEWER FUND	.00	.00	.00
23-392-090.00	TRNSFRS FM SEWER CAPTL FD	176,000	176,000	176,000
23-392-180.00	TRNSFR FM PARK CAPITAL FD	196,460	196,460	220,000
23-392-250.00	Transfer from TTIA	.00	.00	.00
23-392-300.00	TRNSFR FM GENERAL CAPITAL	.00	.00	.00
23-392-330.00	TRANSFER FR TRAFFIC IMPACT	181,190	181,190	45,000
23-392-350.00	Transfer from Gen Cap Reserve	.00	.00	.00
Total INTERFUND TRANSFERS:		1,304,650	1,304,650	1,172,000
Debt - Principal				
23-471-201.00	PRINCIPAL - 2000 NOTE	535,000	535,000	564,000
23-471-202.00	PRINCIPAL - 2002 NOTE	205,000	205,000	215,000
23-471-205.00	PRINCIPAL - 2012 NOTE (pool)	136,000	136,000	139,000
23-471-400.05	Capital Lease - 2014 Car Video	.00	.00	.00
23-471-400.10	Cap Lease - 2011 Loader & IT	.00	.00	.00
23-471-400.11	Cap Lease-2013 Trucks/phones	.00	.00	.00
23-471-400.12	Cap Lease - 2015 Vehicles	91,984	91,984	.00
23-471-400.13	Capital Lease - 2016 Vehicles	118,518	118,518	121,444
23-471-400.14	Capital Lease - 2017 Vehicles	92,235	.00	.00
23-471-400.15	Capital Lease - 2018 Vehicles	66,500	128,718	115,795
23-471-400.16	PRINCIPAL-2019 NOTE	.00	.00	.00
Total Debt - Principal:		1,245,237	1,215,220	1,155,239
Debt - Interest Payments				
23-472-201.00	INTEREST - 2000	24,100	24,100	28,975
23-472-202.00	INTEREST - 2002 NOTE	60,000	60,000	83,000
23-472-203.00	Interest - TAN	.00	.00	.00
23-472-205.00	INTEREST -2012 NOTE (pool)	60,460	60,460	57,400
23-472-206.00	INTEREST 2007 BOND (pool)	.00	.00	.00

Account Number	Account Title	2018 2018 Budget	2018 2018 Projected	2019 Future year Budget
23-472-400.02	Cap Lease Int. - 2004 Backhoe	.00	.00	.00
23-472-400.05	Cap Lease Int- 2014 Car Video	.00	.00	.00
23-472-400.07	Cap Lease Int. - 2007 Pick Ups	.00	.00	.00
23-472-400.09	Capital Lease Int - 2008 Mower	.00	.00	.00
23-472-400.10	Cap Lease Int - 2011 Loader/IT	.00	.00	.00
23-472-400.11	Cap Lease Int - 2013 Trucks	.00	.00	.00
23-472-400.12	Cap Lease int. - 2015 Vehicles	2,791	2,791	.00
23-472-400.13	Cap Lease Int - 2016 Vehicles	8,991	8,991	6,065
23-472-400.14	Cap Lease Int - 2017 Vehicles	1,172	.00	.00
23-472-400.15	Cap Lease Int - 2018 Vehicles	504	1,581	14,503
23-472-400.16	INTEREST-2019 NOTE	.00	.00	24,750
Total Debt - Interest Payments:		158,018	157,923	214,693
BOND ISSUE FEES				
23-473-100.00	ISSUANCE COSTS	.00	.00	.00
Total BOND ISSUE FEES:		.00	.00	.00
ADMINISTRATIVE FEES				
23-475-100.00	ADMINISTRATIVE FEES	.00	15	15
Total ADMINISTRATIVE FEES:		.00	15	15
Interfund Transfers				
23-492-180.00	Transfer to Park Capital Fd	.00	.00	.00
23-492-330.00	TRANS TO TRAFFIC IMPACT	.00	.00	.00
23-492-980.00	Transfer to TTIA	612,160	612,160	612,160
Total Interfund Transfers:		612,160	612,160	612,160
Reserved Funds				
23-493-200.00	Reserved Funds	.00	.00	.00
23-493-201.00	Reserved - Traffic Impact	.00	.00	.00
Total Reserved Funds:		.00	.00	.00
Debt Service Fund Revenue Total:		2,012,470	2,014,591	1,883,367
Debt Service Fund Expenditure Total:		2,015,415	1,985,318	1,982,107
Net Total Debt Service Fund:		2,945-	29,273	98,740-

GENERAL CAPITAL FUND

30

Estimated Beginning Fund Balance	Revenues	Expenditures
\$5,867	\$1,263,300	\$1,205,374

This Fund is used to replace Township equipment, including vehicles, along with maintenance repairs and improvements to Township facilities and infrastructure. The General Capital Fund receives its revenue from the General Fund, various grants, as well as revenue from the sale of assets.

REVENUES

Revenues include a transfer from the General Fund of \$100,000 and \$341,600 Green Light Go Grant.

The budget includes proceeds from a lease/purchase agreement in the amount of \$54,000 to purchase a park mower replacement and scheduled replacement of Mobile Data Terminals for police vehicles. The annual lease payments are accounted for in the Debt Service Fund.

EXPENSES

Included is \$107,274 for the scheduled replacement of two aging police patrol vehicles.

The Township received \$384,300 through PennDOT's "Green Light Go" grant and a Montgomery County Transportation grant that will be used towards \$427,000 in Traffic Signal improvements.

Aging Mobile Data Terminals for police vehicles will be replaced for \$42,000.

Expenses for the replacement for the Municipal Complex HVAC system is budgeted at \$500,000.

GENERAL CAPITAL FUND (Continued)

		Cash	Grant	Lease	Debt
BUILDING & VEHICLES & EQUIPMENT					
Municipal Complex Repairs	100,000				100,000
Replace Patrol Car	53,637	53,637			
Replace Patrol Car	53,637	53,637			
Ransomware Backup	4,000	4,000			
Laptop & Dock CC-Kiosk	2,500	2,500			
Mower	12,000			12,000	
Furniture & Fixtures	1,600	1,600			
Mobile Data Terminals \$42,000	42,000			42,000	
Swale Bucket for Backhoe	4,000	4,000			
Utility Locator	5,000	5,000			
TOTAL BUILDING & VEHICLES & EQUIPMENT	278,374	124,374	-	54,000	100,000
TRAFFIC SIGNAL PROJECT	427,000	42,700	384,300		
HVAC SYSTEM	500,000				
OTHER PROJECTS					
Concrete Lifting of Sidewalks					
Pool	5,000	5,000			
Twp Building	1,800	1,800			
Fishcher's Park	2,685	2,685			
Police Building	10,000	10,000			
TOTAL OTHER PROJECTS	19,485	19,485	-	-	-
TOTAL CAPITAL	1,224,859	186,559	384,300	54,000	100,000

Account Number	Account Title	2018 2018 Budget	2018 2018 Projected	2019 Future year Budget
General Capital Fund				
INTEREST ON EARNINGS				
30-341-100.00	INTEREST ON EARNINGS	.00	.00	.00
Total INTEREST ON EARNINGS:		.00	.00	.00
FEDERAL GRANTS				
30-351-020.00	FEDERAL GRANTS	.00	.00	.00
Total FEDERAL GRANTS:		.00	.00	.00
STATE GRANTS				
30-354-010.00	STATE GRANTS	.00	.00	.00
30-354-020.00	PENNDOT - A.R.L.E. GRANT	.00	.00	.00
30-354-020.01	PENNDOT -A.R.L.E Grant #2	.00	.00	.00
30-354-020.02	Green Light Go Grant	200,000	.00	341,600
30-354-030.00	DCED Emergency Responders Grant	.00	.00	.00
Total STATE GRANTS:		200,000	.00	341,600
Source: 357				
30-357-070.00	County Grants	.00	.00	42,700
Total Source: 357:		.00	.00	42,700
MISCELLANEOUS REVENUE				
30-380-050.00	MISCELLANEOUS RECEIPTS	.00	.00	.00
Total MISCELLANEOUS REVENUE:		.00	.00	.00
SALE OF ASSETS				
30-391-100.00	SALE OF ASSETS	.00	115,000	115,000
Total SALE OF ASSETS:		.00	115,000	115,000
INTERFUND TRANSFERS				
30-392-010.00	TRANSFER FROM GENERAL FD	353,000	223,000	110,000
30-392-230.00	Transfer from Debt	.00	.00	.00
30-392-950.00	TRNSFR FM GENERAL RSRV FD	.00	.00	.00
Total INTERFUND TRANSFERS:		353,000	223,000	110,000
LEASE PROCEEDS				
30-393-200.00	Proceeds from Debt	.00	.00	100,000
30-393-300.00	PROCEEDS FROM LEASE-PURCHASE	200,000	651,492	54,000
Total LEASE PROCEEDS:		200,000	651,492	154,000
GENERAL GOVT - BLDGS & PLANT				
30-409-710.00	Property Acquisition	.00	.00	.00
30-409-721.00	ROAD CONSTRUCTION	.00	.00	.00
30-409-722.00	STORM WATER MANAGEMENT	.00	.00	.00
30-409-723.00	BRIDGE CONSTRUCTION	.00	75,263	.00
30-409-730.00	BUILDING IMPROVEMENTS	60,000	60,000	100,000
30-409-731.00	TRAFFIC SIGNALS	243,500	.00	427,000

Account Number	Account Title	2018 2018 Budget	2018 2018 Projected	2019 Future year Budget
30-409-731.01	ARLE-Rittenhouse & Old Bustard	.00	.00	.00
30-409-732.03	Replace Admin Red Shutters	.00	.00	.00
30-409-732.04	HVAC	.00	.00	.00
30-409-740.00	Street Lights	.00	33,069	.00
30-409-741.00	AUTOMOBILES	174,157	174,157	107,274
30-409-742.00	TRUCKS	245,000	245,000	.00
30-409-743.00	OTHER EQUIPMENT	43,000	523,465	21,000
30-409-744.00	FURNITURE/FIXTURES	.00	1,600	1,600
30-409-760.00	DATA PROCESSING	.00	.00	48,500
Total GENERAL GOVT - BLDGS & PLANT:		765,657	1,112,554	705,374
Interfund Transfers				
30-492-010.00	TRNSFR TO GENERAL FUND	.00	.00	.00
30-492-050.00	TRANSFER TO PARK FUND	.00	.00	.00
30-492-180.00	Transfer to Park Capital Fd	.00	.00	.00
30-492-230.00	TRANSFER TO DEBT FUND	.00	.00	.00
30-492-330.00	TRANS TO TRAFFIC IMPACT	.00	.00	.00
30-492-940.00	TRNSFR TO GENRL RESRV FD.	.00	.00	.00
30-492-950.00	TRANS. TO EQUIP RESERVE	.00	.00	.00
30-492-980.00	Transfer to TTIA	.00	.00	.00
Total Interfund Transfers:		.00	.00	.00
General Capital Fund Revenue Total:		753,000	989,492	763,300
General Capital Fund Expenditure Total:		765,657	1,112,554	705,374
Net Total General Capital Fund:		12,657-	123,062-	57,926

TRAFFIC IMPACT FUND

33

Estimated Beginning Fund Balance Revenues Expenditures

\$48,510	\$80	\$45,000
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This fund receives the Transportation Impact fees associated with land development. Currently the Township imposes an Impact fee of \$2,197.56 per trip. Funds will be used to reduce the debt that was accumulated for traffic improvements already constructed in the Village, along with additional projects in the Township. In 2010, the Board affirmed a policy to direct 85% of funds collected towards reduction of debt incurred for the construction of traffic improvements and 15% towards new projects. These funds may only be used for projects in the Township's Transportation Improvement Program.

There are no Traffic Impact Fees from anticipated land developments budgeted for 2019.

REVENUES

The Traffic Impact Fund has an estimated beginning Fund Balance of \$48,510 with revenues of \$80 projected to be generated in 2019 through earned interest.

EXPENSES

The Traffic Impact Fund will transfer \$45,000 to the Debt Fund.

Account Number	Account Title	2018 2018 Budget	2018 2018 Projected	2019 Future year Budget
Traffic Impact Fund				
INTEREST ON EARNINGS				
33-341-100.00	INTEREST ON EARNINGS	80	80	80
Total INTEREST ON EARNINGS:		80	80	80
FEDERAL GRANTS				
33-351-010.00	FEDERAL GRANTS	.00	.00	.00
Total FEDERAL GRANTS:		.00	.00	.00
OTHER GRANTS				
33-357-010.00	COUNTY GRANTS	.00	.00	.00
Total OTHER GRANTS:		.00	.00	.00
OTHER REVENUE				
33-383-050.00	MISCELLANEOUS FEES	.00	.00	.00
33-383-100.00	IMPACT FEES	213,164	169,212	.00
Total OTHER REVENUE:		213,164	169,212	.00
INTERFUND TRANSFERS				
33-392-010.00	TRANSFER FROM GENERAL FD	.00	.00	.00
33-392-230.00	Transfer from Debt	.00	.00	.00
33-392-250.00	Transfer from TTIA	.00	.00	.00
33-392-300.00	TRANS FROM GENERAL CAP	.00	.00	.00
Total INTERFUND TRANSFERS:		.00	.00	.00
ENGINEERING				
33-409-313.00	ENGINEERING	.00	.00	.00
33-409-314.00	LEGAL SERVICES	.00	.00	.00
33-409-610.00	ROAD CONSTRUCTION	.00	.00	.00
33-409-710.00	RIGHT OF WAY ACQUISITIONS	.00	.00	.00
33-409-740.00	TRAFFIC SIGNALS	.00	.00	.00
33-409-760.00	DATA PROCESSING	.00	.00	.00
Total ENGINEERING:		.00	.00	.00
Operating Leases				
33-473-100.00	Issuance Costs	.00	.00	.00
Total Operating Leases:		.00	.00	.00
Interfund Transfers				
33-492-010.00	TRNSFR TO GENERAL FUND	.00	.00	.00
33-492-080.00	TRNSFR TO SEWER FUND	.00	.00	.00
33-492-230.00	Transfer to Debt Fund	181,190	181,190	45,000
33-492-980.00	TRANSFER TO TIA	.00	.00	.00
Total Interfund Transfers:		181,190	181,190	45,000
Reserved Funds				
33-493-200.00	Reserved Funds	.00	.00	.00

<u>Account Number</u>	<u>Account Title</u>	<u>2018 2018 Budget</u>	<u>2018 2018 Projected</u>	<u>2019 Future year Budget</u>
Total Reserved Funds:		<u>.00</u>	<u>.00</u>	<u>.00</u>
Traffic Impact Fund Revenue Total:		<u>213,244</u>	<u>169,292</u>	<u>80</u>
Traffic Impact Fund Expenditure Total:		<u>181,190</u>	<u>181,190</u>	<u>45,000</u>
Net Total Traffic Impact Fund:		<u>32,054</u>	<u>11,898-</u>	<u>44,920-</u>

HIGHWAY AID FUND

35

Estimated Beginning Fund Balance	Revenues	Expenditures
\$8,644	\$533,434	\$530,000

This Fund is dedicated to the maintenance of Township-owned streets. The revenue for this Fund is the local municipal share of the state gasoline tax, which is 15% of the state gas tax levied. Towamencin's allocation is based upon 2018 population and the 57.65 miles of Township-owned roads.

In recent years, the funds have been used only for the resurfacing of streets. The schedule of roads is determined by the Township's staff using a pavement management approach that allocates these resources in the most efficient and effective manner.

REVENUES

The Township expects to receive \$529,434 from the State in 2019. This is a \$2,030 decrease in funding above the actual amount received in 2018.

EXPENSES

The Township will utilize these funds to perform milling and resurfacing of roads. There are no acquisitions of Public Works Department vehicles and equipment budgeted from this fund for 2019.

Account Number	Account Title	2018 2018 Budget	2018 2018 Projected	2019 Future year Budget
Liquid Fuels Fund				
INTEREST ON EARNINGS				
35-341-100.00	INTEREST ON EARNINGS	4,000	4,000	4,000
Total INTEREST ON EARNINGS:		4,000	4,000	4,000
State Shared Revenues & Entitl				
35-355-020.00	STATE GRANT	.00	.00	.00
35-355-030.00	LIQUID FUEL ENTITLEMENT	522,936	531,464	529,434
Total State Shared Revenues & Entitl:		522,936	531,464	529,434
INTERFUND TRANSFERS				
35-392-010.00	TRANSFERS FROM GENERAL FD	.00	.00	.00
Total INTERFUND TRANSFERS:		.00	.00	.00
EQUIPMENT MAINTENANCE				
35-437-374.00	REPAIR & MAINT. OF EQUIPMT	.00	.00	.00
Total EQUIPMENT MAINTENANCE:		.00	.00	.00
Road Maintenance				
35-438-130.00	PERSONNEL-STAFF	.00	.00	.00
35-438-220.00	MATERIALS/SUPPLIES	.00	.00	.00
35-438-450.00	OTHER CONTRACTED SERVICES	718,990	718,990	530,000
35-438-750.00	Equipment	.00	.00	.00
Total Road Maintenance:		718,990	718,990	530,000
Interfund Transfers				
35-492-100.00	TRANSFER TO GENERAL FUND	.00	.00	.00
Total Interfund Transfers:		.00	.00	.00
Unencumbered Reserve				
35-493-100.00	Unencumbered Reserve	.00	.00	.00
Total Unencumbered Reserve:		.00	.00	.00
Liquid Fuels Fund Revenue Total:		526,936	535,464	533,434
Liquid Fuels Fund Expenditure Total:		718,990	718,990	530,000
Net Total Liquid Fuels Fund:		192,054-	183,526-	3,434

CAPITAL EQUIPMENT RESERVE FUND

95

Estimated Beginning Fund Balance	Revenues	Expenditures
\$122,491	\$77,509	\$0

REVENUES

A transfer of \$77,509 from the General Fund is budgeted for 2019 to bring fund balance to \$200,000.

EXPENSES

There are no transfers budgeted for 2019.

Account Number	Account Title	2018 2018 Budget	2018 2018 Projected	2019 Future year Budget
Capital Equipment Reserve Fund				
INTEREST ON EARNINGS				
95-341-100.00	INTEREST ON EARNINGS	.00	.00	.00
Total INTEREST ON EARNINGS:		.00	.00	.00
Source: 391				
95-391-100.00	SALE OF ASSETS	.00	.00	.00
Total Source: 391:		.00	.00	.00
Source: 392				
95-392-010.00	TRANSFERS FROM GENERAL FD	200,000	.00	77,509
95-392-050.00	TRNSFRS FM PARK & REC. FD	.00	.00	.00
95-392-080.00	TRANSFERS FROM SEWER FUND	.00	.00	.00
95-392-090.00	TRNSFRS FM SEWER CAPTL FD	.00	.00	.00
95-392-180.00	TRNSFR FM PARK CAPITAL FD	.00	.00	.00
95-392-300.00	TRNSFR FM GENERAL CAPITAL	.00	.00	.00
95-392-350.00	TRNSFR FM LIQUID FUELS FD	.00	.00	.00
Total Source: 392:		200,000	.00	77,509
Source: 393				
95-393-130.00	PROCEEDS FROM DEBT	.00	.00	.00
Total Source: 393:		.00	.00	.00
Department: 492				
95-492-010.00	TRNSFR TO GENERAL FUND	.00	.00	.00
95-492-300.00	TRNSFR TO GEN. CAPITAL FD	.00	.00	.00
95-492-350.00	Transfer to Debt Service Fund	.00	.00	.00
Total Department: 492:		.00	.00	.00
FIXED ASSETS				
95-700-741.00	VEHICLES & CONSTR EQUIP	.00	.00	.00
95-700-742.00	TRUCKS	.00	.00	.00
95-700-751.00	MACHINERY & EQUIPMENT	.00	.00	.00
95-700-752.00	FURNITURE/FIXTURES	.00	.00	.00
Total FIXED ASSETS:		.00	.00	.00
Capital Equipment Reserve Fund Revenue Total:		200,000	.00	77,509
Capital Equipment Reserve Fund Expenditure Total:		.00	.00	.00
Net Total Capital Equipment Reserve Fund:		200,000	.00	77,509

SEWER NOTE RESERVE FUND

96

Estimated Beginning Fund Balance

Revenues

Expenditures

\$0	\$0	\$0
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In 2013, the Township borrowed \$2,500,000 from the Delaware Valley Regional Finance Authority to fund wastewater projects. Funds from the note were used to reimburse project expenses in the Sewer Capital Fund.

REVENUES

The note proceeds have been expended.

EXPENSES

None

Account Number	Account Title	2018 2018 Budget	2018 2018 Projected	2019 Future year Budget
Sewer Reserve Fund				
INTEREST ON EARNINGS				
96-341-100.00	INTEREST ON EARNINGS	.00	.00	.00
96-341-200.00	Interest - Sewer Capital Note	.00	.00	.00
Total INTEREST ON EARNINGS:		.00	.00	.00
Source: 392				
96-392-080.00	TRANSFERS FROM SEWER FUND	.00	.00	.00
96-392-090.00	TRNSFRS FM SEWER CAPTL FD	.00	.00	.00
Total Source: 392:		.00	.00	.00
Department: 492				
96-492-080.00	TRNSFR TO SEWER FUND	.00	.00	.00
96-492-090.00	TRNSFR TO SEWER CAPTL FD.	.00	.00	.00
96-492-180.00	TRNSFR TO PRK&REC CPTL FD	.00	.00	.00
Total Department: 492:		.00	.00	.00
Sewer Reserve Fund Revenue Total:		.00	.00	.00
Sewer Reserve Fund Expenditure Total:		.00	.00	.00
Net Total Sewer Reserve Fund:		.00	.00	.00
Net Grand Totals:		505,438-	40,075	1,465,205