



# **TOWAMENCIN TOWNSHIP**

## **2016 BUDGET**





TO: The Citizens of Towamencin Township

FROM: Robert A. Ford, Township Manager 

DATE: November 24, 2015

RE: 2016 Proposed Budget

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At their November 24, 2015 meeting, the Towamencin Township Supervisors authorized the advertising and release for public inspection of the Township's 2016 Budget.

The total budgeted expenditure for all sixteen Township funds is \$18,555.024.

This proposed budget is a balanced financial plan that not only meets the Township's legal requirements for the 2016 calendar year, but is also a plan that will enable the Township to continue providing quality services to our community.

Highlights include:

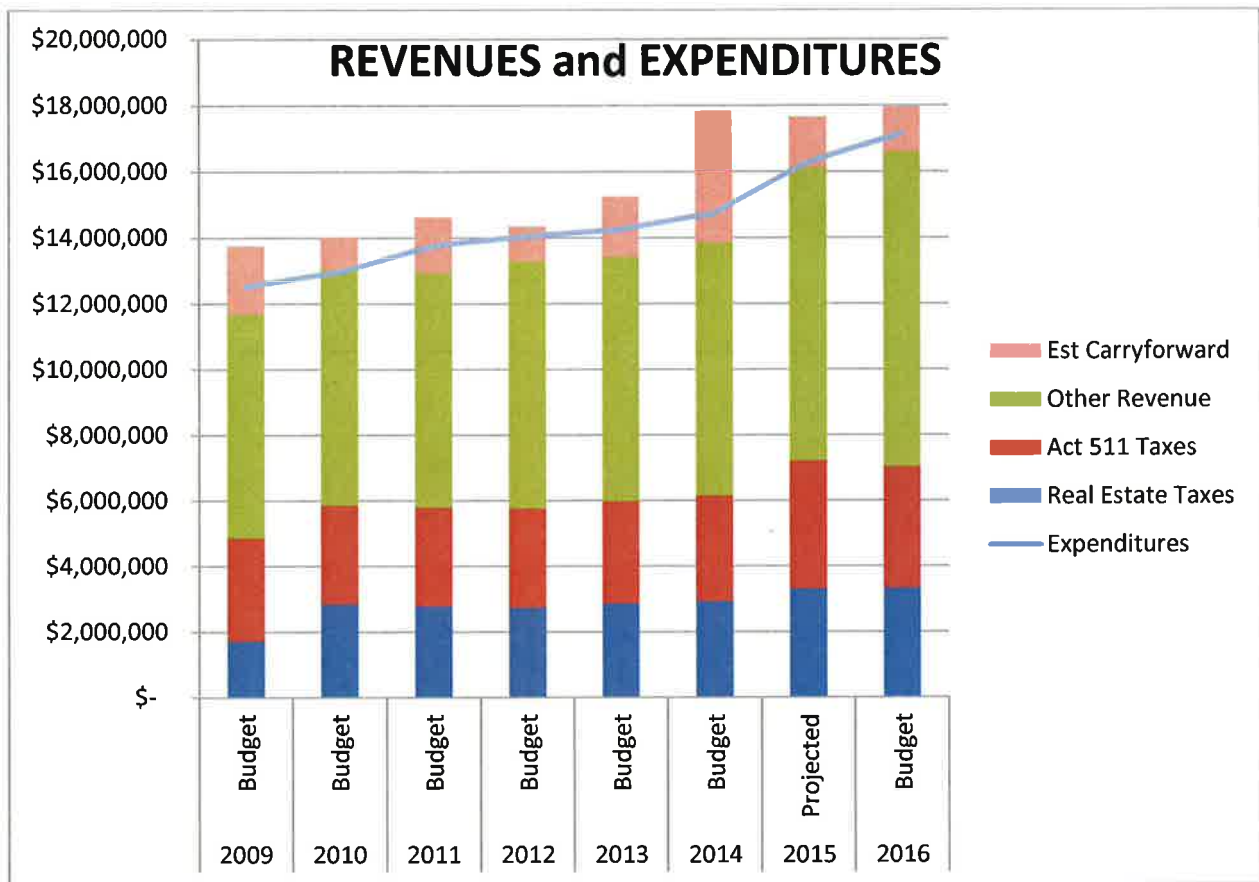
- **No increase** in Property Taxes.
- **No increase** in Sewer Rental Fees
- **Retention** of Homestead / Farmstead Exception at \$45,000
- **8%** Increase in Funding to Towamencin Volunteer Fire Co.
- Continuation of Aggressive **Sanitary Sewer System maintenance.**
- Continuation of the Annual **Road Paving** Program.
- Improvements to 18 existing **Traffic Signals** (\$180,000 ARLE Grant)
- Continued repairs to the **Municipal Complex Buildings.**
- Continued **cost containment** of Health Insurance, Pension, Property and Liability Insurance expenses.
- **Four concerts** at Fischer's Park during summer.
- Retention of **5% General Fund Balance** in accordance with Township policy and Best Practices of Government Finance Officers Association.

The 2016 Budget began as a draft developed by staff, which was then presented to the Board of Supervisors and discussed during three budget workshops held throughout the fall. During these public work sessions the Board and staff reviewed each category of the budget and made appropriate adjustments, resulting in the Budget that is now being presented for a 20-day public review and comment period. After the public review period, the Board will consider adoption of the Budget on December 23, 2015, at a Board Work Session meeting beginning at 7:30 PM.

The Township's overall Budget is a compilation of 17 different Funds, which includes the 16 Township Operating and Capital Funds, plus a separate Fund for the Towamencin Township Infrastructure Authority. These funds are operated and managed independently, but work together to provide a full array of services to our community.

Fund #	Fund	2015 Beginning Fund Balance	2015 Projected Revenue	2015 Projected Expenses	Projected Fund Balance 31DEC15	2016 Budgeted Revenue	2016 Budgeted Expenses	Estimated Fund Balance 31DEC16
01	General	\$886,485	\$8,420,480	\$8,442,558	\$864,407	\$8,260,505	\$8,690,032	\$434,880
02	Street Light	\$15	\$735	\$735	\$15	\$735	\$735	\$15
03	Fire	\$8,188	\$307,367	\$310,897	\$4,658	\$375,935	\$380,545	\$48
05	Park & Rec	\$1,595	\$399,035	\$324,670	\$75,960	\$469,549	\$545,255	\$254
06	Pool	\$16,045	\$261,225	\$264,325	\$12,945	\$264,490	\$274,640	\$2,795
07	Fischer's Park	\$161,988	\$398,000	\$427,725	\$132,263	\$98,000	\$42,580	\$187,683
08	Sewer	\$598,852	\$4,614,980	\$4,873,405	\$340,427	\$4,989,275	\$4,971,355	\$358,347
09	Sewer Capital	\$513,729	\$3,044,037	\$1,714,000	\$1,843,766	\$783,730	\$659,000	\$1,968,496
18	Park Capital	\$16,302	\$220,264	\$236,080	\$486	\$207,000	\$206,948	\$538
19	Public Art	\$120,333	\$60	\$5,000	\$115,393	\$50	\$0	\$115,443
23	Debt Service	(\$236)	\$1,716,349	\$1,711,381	\$4,732	\$1,766,873	\$1,767,121	\$4,484
30	Gen Capital	\$234,745	\$493,813	\$726,994	\$1,564	\$446,477	\$447,388	\$653
33	Traffic Imp	\$53,449	\$30,231	\$25,684	\$57,996	\$44,516	\$37,825	\$64,687
35	Highway Aid	\$13,516	\$415,847	\$370,600	\$58,763	\$472,844	\$531,600	\$7
95	Capital Equipment Reserve	\$0	\$195,000	\$0	\$195,000	\$0	\$0	\$195,000
96	Sewer Note Reserve	\$1,255,786	\$400	\$1,029,475	\$226,711	\$100	\$0	\$226,811
<b>Totals</b>		<b>\$3,880,792</b>	<b>\$20,517,823</b>	<b>\$20,463,529</b>	<b>\$3,935,086</b>	<b>\$18,180,079</b>	<b>\$18,555,024</b>	<b>\$3,560,141</b>

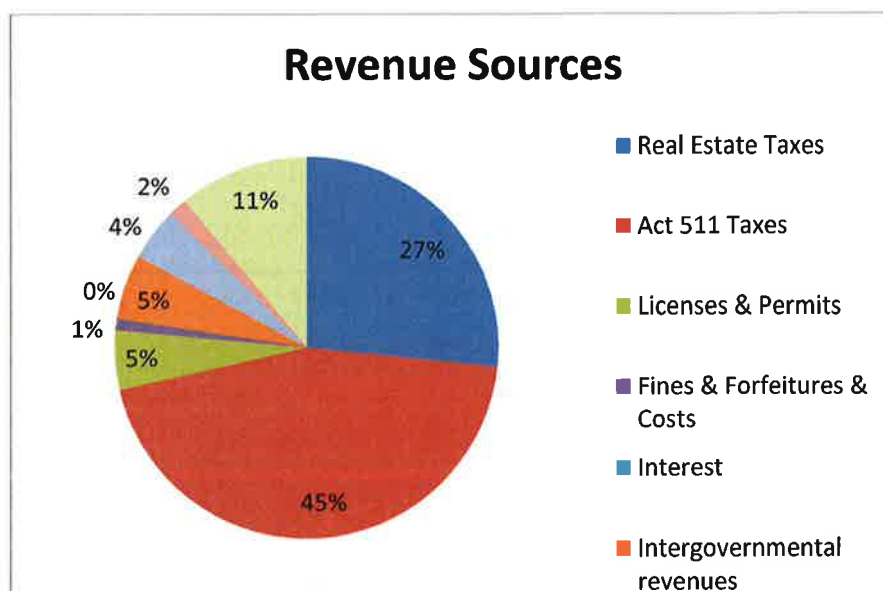
Fund #	Fund	2015 Beginning Fund Balance	2015 Projected Revenue	2015 Projected Expenses	Projected Fund Balance 31DEC15	2016 Budgeted Revenue	2016 Budgeted Expenses	Estimated Fund Balance 31DEC16
85	TTIA	\$50,754	\$653,816	\$676,579	\$27,991	\$1,195,006	\$1,222,981	\$16



## REVENUES

### Revenue Sources

The Township receives revenues from several sources. As illustrated in the chart below of the General Fund Revenue, it is predominantly through various taxes, charges for services, and interfund transfers. The leading source is Act 511 Taxes (i.e., Earned Income Tax, Realty Transfer Tax, Local Services Tax). The General Fund is used to account for all revenues and expenditures which are not accounted for in other funds and finances the regular day-to-day operations of the Township.





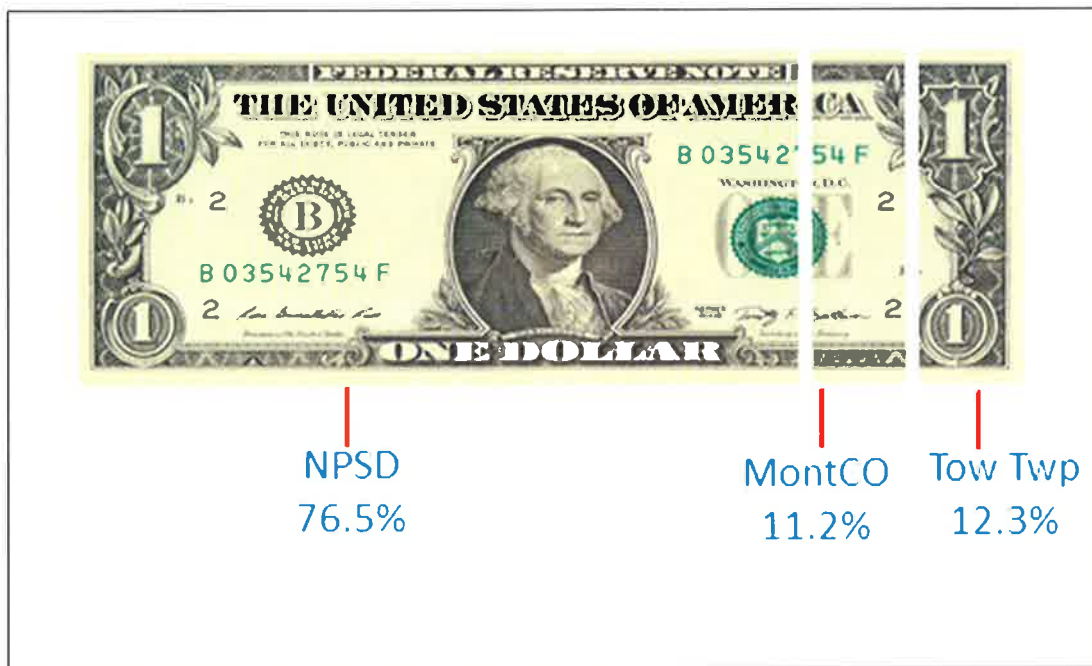
## Real Estate Tax

Real Estate Taxes are budgeted at \$3,337,430, which is \$78,000 more than budgeted for 2015. This is due to an estimated \$20,401,300 increase in property assessments of new homes and businesses including an appeal that resulted in an increase of \$12,288,600 to the Township's total assessed value.

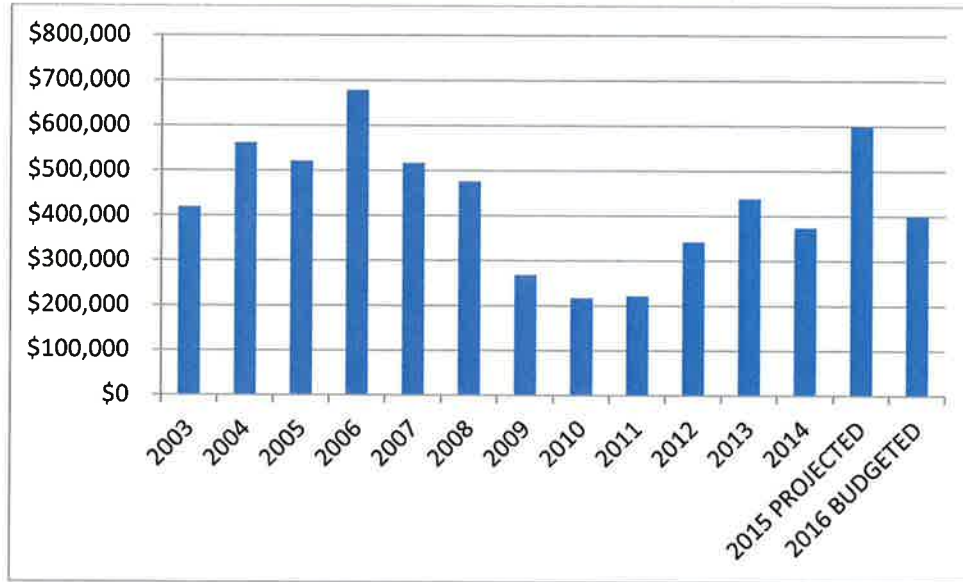
The 2016 budget reflects no increase in the real estate tax millage or to the Homestead/Farmstead exemption of \$45,000.

There are currently 4,534 taxpayers registered for the 2016 exemption. Applications must be received by December 15<sup>th</sup> to qualify for the exclusion on the 2016 Township Tax bills. The millage allocated to the General Fund is 2.511, approximately 66% of the total proposed millage of 3.808. Real Estate Transfer Taxes for 2015 are budgeted to be \$400,000 which is \$40,000 more than budgeted for 2015.

***The Township portion of a property's millage remains a relatively small percentage of the real estate tax:***



### Real Estate Transfer Tax Trend



### Real Estate Millage

Year	General	Park&Rec	Fire	Debt	Total	
1997	19	1.5	2	2	24.5	
1998	1.055	0.083	0.111	0.111	1.36	County Reassessment
1999	1.055	0.083	0.111	0.111	1.36	
2000	0.679	0.052	0.07	0.07	0.871	
2001	0.679	0.052	0.07	0.07	0.871	EIT Adopted
2002	0.679	0.052	0.07	0.07	0.871	
2003	0.679	0.052	0.07	1.507	2.308	
2004	0.419	0.312	0.07	1.507	2.308	
2005	0.419	0.312	0.07	1.507	2.308	
2006	0.419	0.312	0.07	1.507	2.308	
2007	1.119	0.312	0.07	0.807	2.308	Millage Adjusted
2008	1.119	0.312	0.07	0.807	2.308	
2009	1.011	0.42	0.07	0.807	2.308	
2010	2.511	0.42	0.07	0.807	3.808	Millage Increased
2011	2.511	0.42	0.07	0.807	3.808	
2012	2.511	0.42	0.07	0.807	3.808	
2013	2.511	0.42	0.07	0.807	3.808	
2014	2.511	0.42	0.07	0.807	3.808	
2015	2.511	0.42	0.07	0.807	3.808	
<b>2016</b>	<b>2.511</b>	<b>0.42</b>	<b>0.07</b>	<b>0.807</b>	<b>3.808</b>	<b>Proposed</b>

## Assessed Property Values

The property assessment established by Montgomery County is the basis used by the Township to levy real estate taxes by multiplying the millage rate times the assessment. The taxes are the actual dollar amount paid by an individual.

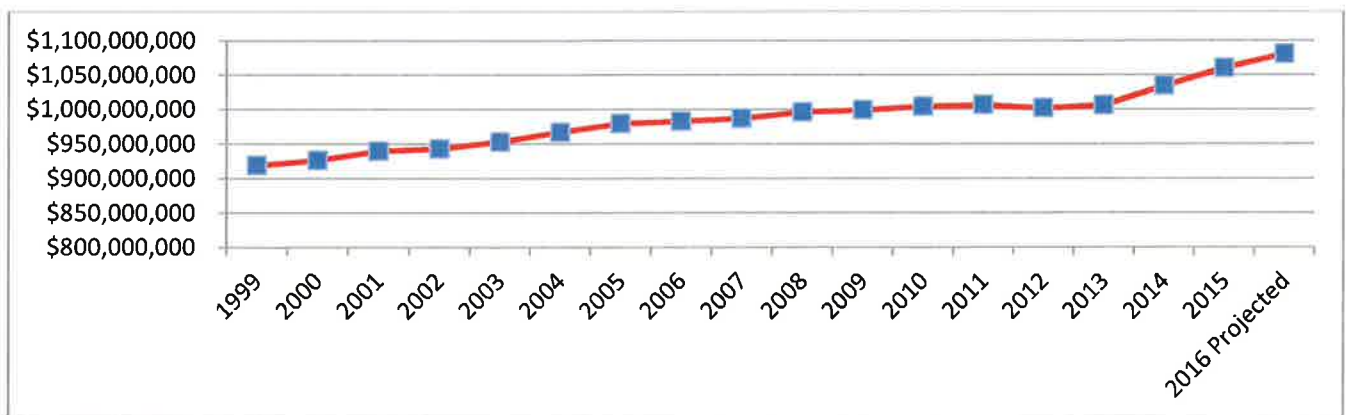
- Market Value x Assessment Ratio = ASSESSMENT
- Assessment x Millage Rate = TAXES

The assessed value of properties within the Township has been relatively flat, but increased during 2014 due to a significant increase in construction within the Township. The assessed values have continued to increase with ongoing developments.

	<u>Assessed Value</u>	<u>% Increase</u>
1999	\$ 918,903,128	
2000	\$ 926,073,438	0.78%
2001	\$ 939,509,268	1.45%
2002	\$ 942,801,308	0.35%
2003	\$ 953,097,118	1.09%
2004	\$ 967,047,800	1.46%
2005	\$ 979,568,898	1.29%
2006	\$ 982,804,798	0.33%
2007	\$ 987,015,118	0.43%
2008	\$ 996,220,998	0.93%
2009	\$ 999,136,288	0.29%
2010	\$ 1,004,417,948	0.53%
2011	\$ 1,006,643,018	0.22%
2012	\$ 1,002,090,698	(0.45%)
2013	\$ 1,006,468,343	0.43%
2014	\$ 1,034,549,128	2.7%
2015	\$ 1,060,195,716	2.4%
2016	\$ 1,080,597,000	1.9%

## Assessed Value

2016 \$1,080,597,000 estimated



## Homestead / Farmstead Exclusion

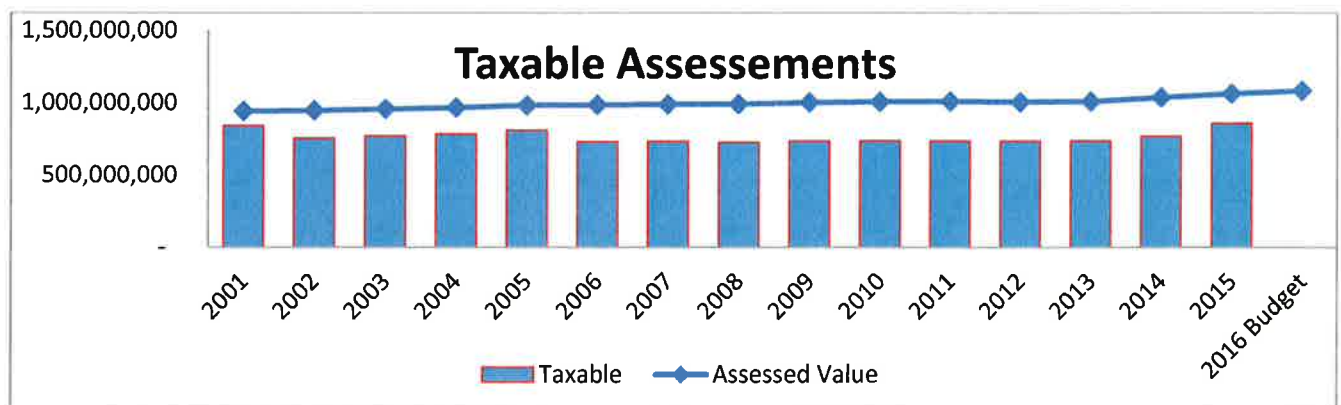
An amendment to the Pennsylvania Constitution, approved by the voters in November 1997, authorized "homestead exclusion." Local taxing districts, which include counties, municipalities, and school districts, could then exclude from real estate taxation a portion of the assessed value of homestead property. In order to participate, the property must be the primary residence of the property owner. Commercial properties and rental properties do not qualify. The homeowner must register with the County by December 15 for the following tax year. Forms are available at the Township Building and online at [www.montcopa.org/boa](http://www.montcopa.org/boa). The homeowner will receive notification from the County only if the property does not qualify for participation. Once a property is participating, it will remain in the program unless its status changes (i.e. sold or rented). A new buyer is required to register with the County in order to participate.

The Township annually, as a part of its budget process, determines the amount of exemption. In 2016 the amount of the exemption will be \$45,000. Participating homeowners will receive an exemption on the Township portion of their tax bill only. When looking at your tax bill, you will note a County assessed value and a Township assessed value. If the homeowner is participating, the difference in the two assessed values will be the Homestead Exemption for that year.

There are currently 4,534 taxpayers utilizing the homestead exemption and 3 qualifying for the farmstead exemption.

The overall assessed value of all properties in the Township projected for 2016 is \$1,080,597,000. With an estimated 4,600 participants in the Homestead Exemption Program at a rate of \$45,000, the assessed value available for the real estate tax is reduced by \$205,734,267 to \$874,862,733. The resulting impact on real estate revenue is reflected below.

	Millage	Without HE	2016 Projected with HE
General	2.511	\$2,713,379	\$2,196,780
Park & Rec	0.42	453,851	367,442
Fire	0.07	75,642	61,240
Debt	0.807	872,042	706,014
Total	3.808	\$4,114,913	\$3,331,476





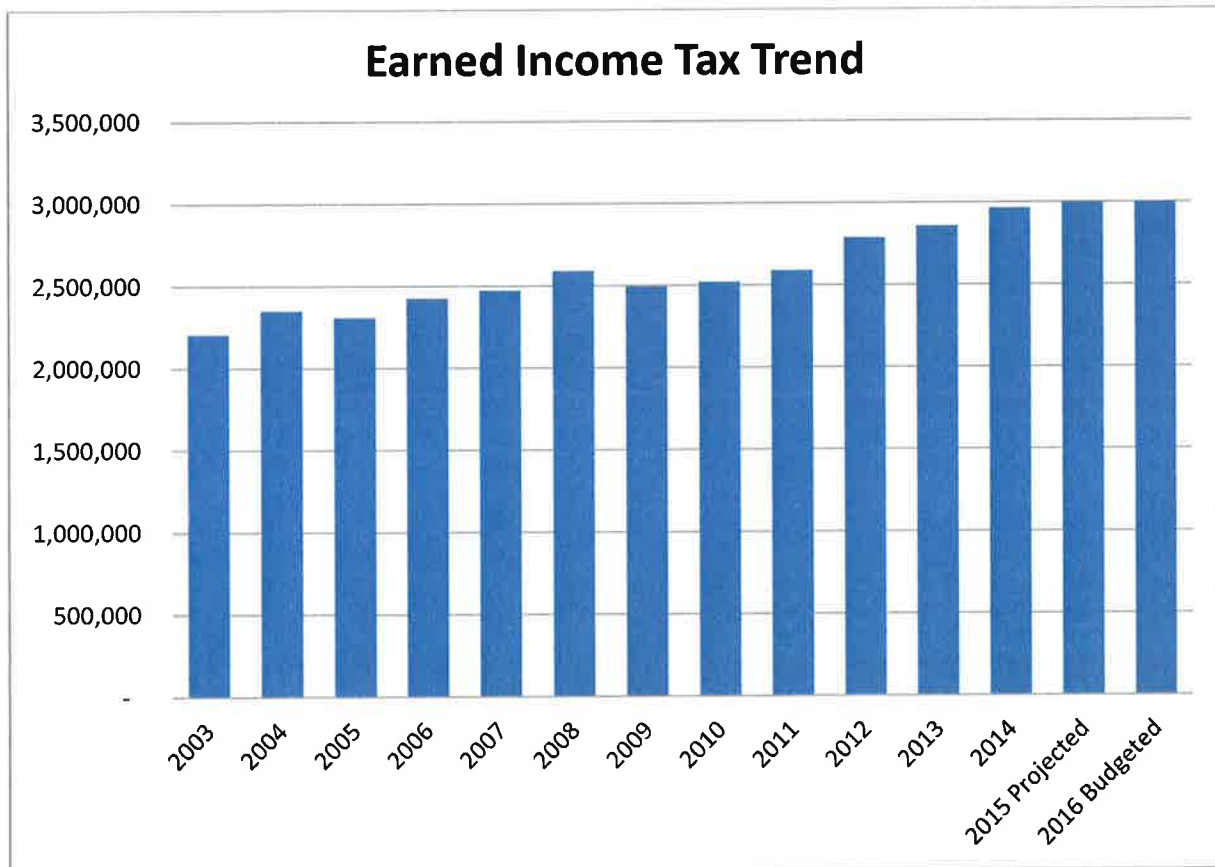
Based on the average assessed value in the Township, a property participating in the Homestead Exemption will pay \$404 in Township Real Estate taxes for 2016:

Assessed Value - Average Single Family residential	\$151,000
Homestead/Farmstead Exemption	<u>(45,000)</u>
Taxable assessed value	\$106,000
Real Estate Tax:	
Rate 3.808 mills (.003808)	\$404.00

**Earned Income Tax (“EIT”)**

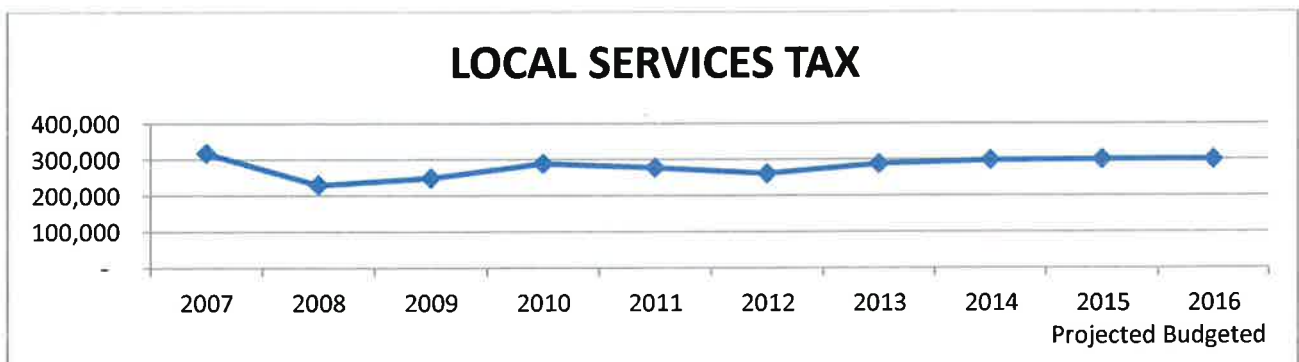
Revenue from Earned Income Tax is budgeted at \$3,000,000, which is an 3.4% increase of the amount budgeted in 2015. While the Township had experienced some stagnation in Earned Income Tax revenue during recent years due to economic conditions, there has been an increase over the past five years. The increase is due to a combination of an increase in efficiency since the transition to collection of Earned Income Tax on a countywide basis and increased residential development in the Township.

The Township assesses a ½% tax on earned income of its residents and persons working within the Township boundaries. In July 2002, the North Penn School District enacted its own EIT at a rate of ½%. Therefore, the total tax paid is 1% by an individual, with ½% distributed to the Township and ½% distributed to the School District. Individuals who work in Towamencin Township, but reside in another municipality that also has an EIT pay the tax to their home community.



**Local Services Tax** [i.e., *Emergency and Municipal Services Tax*]

The 2016 budget continues the “Local Services Tax” (previously named “Emergency Municipal Services Tax”) at \$1 per week per head. This tax helps to fund the costs of services, such as police, fire, emergency services and road maintenance. It is estimated that this tax will generate \$300,000 in revenue during 2016, which is equal to the 2015 projected amount. Collection of this tax is performed by Berkheimer Associates at a fee rate of 1.75%.



## Franchise Fees

The Township receives CATV (“Cable Television”) franchise fees of 5% of gross revenues from Comcast and Verizon. Fees for 2016 are budgeted at \$413,600 based on receipts for 2015. These fees are paid quarterly in arrears.

## Impact Fees

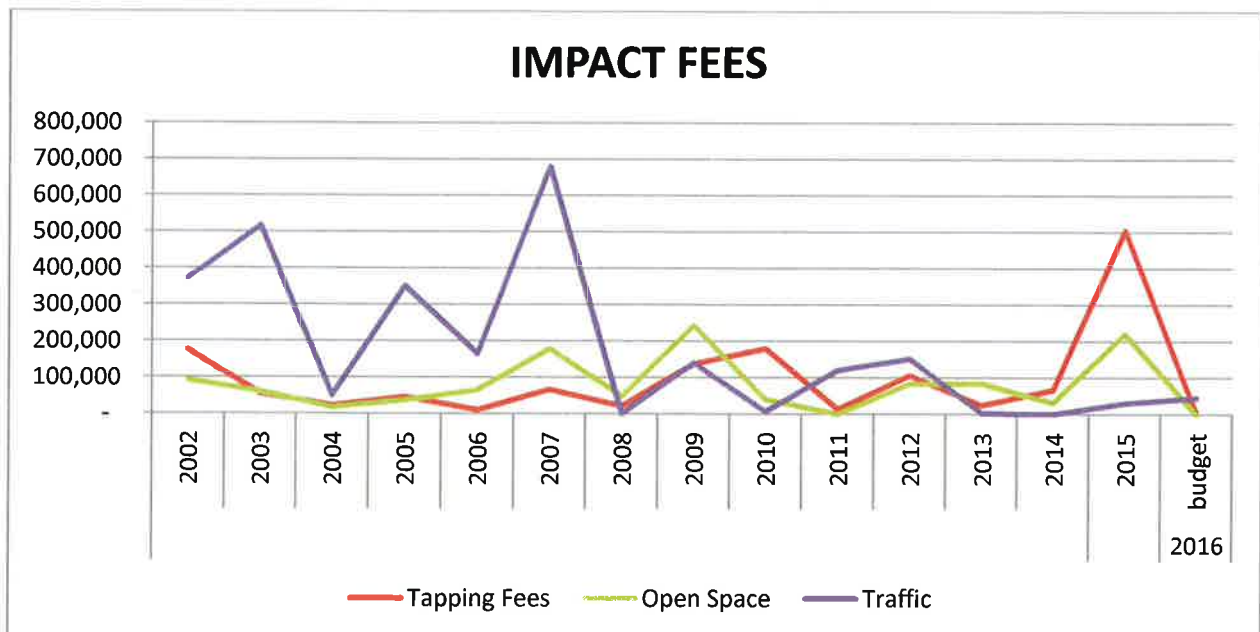


Impact Fees are one time charges applied to new developments. The purpose is to raise revenue for the construction or expansion of capital facilities located outside the boundaries of a new development that benefit that contributing development.

Projections on anticipated development activity in 2016 indicate a decrease from 2015. Fees budgeted to be received in

2016 reflect the completion of the “Mainland Square” Development Project.

	Actual 2013	Actual 2014	Projected 2015	Budgeted 2016
Traffic Impact Fees	\$2,198	\$0	\$30,216	\$44,501
Open Space Fees	\$35,500	\$31,000	\$220,214	\$0
Sewer Tapping Fees (to Twp)	\$24,336	\$66,248	\$505,132	\$3,380
Sewer Tapping Fees (to UGTMA)	\$37,260	\$122,986	\$940,796	\$5,175



## **Sewer Fees**

Towamencin Township maintains a sanitary sewer collection system comprised of approximately 85 miles of lines and 1,644 manholes. Sewer Treatment is provided by the Municipal Authority Wastewater Treatment Plant located on Kriebel Road in Towamencin Township.

Residential property Annual Sewer Rental Rate will remain at \$375.

Effective November 12, 2014 the Township Board of Supervisors revised the definition for an Equivalent Dwelling Unit ("EDU") from 280 gallons per day to 200 gallons per day to more accurately reflect actual flows. An EDU is the estimated average sanitary flow from a single-family dwelling charged to a sewer account and is used as the basis for sewer usage measurements and billings. Commercial Sewer billing rates reflected the change on bills received beginning in 2015.

The Township is required by the Commonwealth of Pennsylvania to ensure that the Township is providing adequate sewage treatment facilities and protecting the public health by preventing the discharge of untreated or inadequately treated sewage. The Pennsylvania Department of Environmental Protection (DEP) requires that the Township's Act 537 Plan address both public sewage facilities and private on-lot septic systems. As directed by this DEP approved Plan, all on-site sewer systems in the Township are required to be inspected at least once every three years. For the past decade, the Township has been successful in receiving grant funds from DEP to offset the cost of this program. In recent years, these grant funds have been continually declining. Consequently, the Township Board established a fee in 2012 to cover the cost to the Township of administering this program. Property owners with on-lot sewer systems will continue being charged an annual fee to cover the costs of inspections required by the Commonwealth of Pennsylvania.

In 2013, the Township borrowed \$2,500,000 from the Delaware Valley Regional Finance Authority to fund wastewater projects. The Sewer Revenue Note Proceeds are found in the Sewer Note Reserve Fund. During 2015, the Sewer Capital Fund received reimbursement from the Note Proceeds of \$1,029,475 for wastewater project improvement expenses. There is no amount budgeted for reimbursement during 2016.

In 2008, the Township established a policy whereby a percentage of rental fees revenue is transferred annually to the Township's Sewer Capital Fund to provide for necessary maintenance to the infrastructure. The 2016 Budget provides for a \$780,000 transfer to the Sewer Capital Fund.

## **Sewer Capital**

The 2016 budget provides \$350,000,000 for the continuance of the Township's efforts to alleviate the Inflow and Infiltration ("I&I") of stormwater in to the sanitary sewer treatment system.





During 2015, the Township completed a Sewer Rehabilitation Project that included slip-lining existing clay sewers with a high density polyethylene (HDPE) liner, replacing a portion of the 28 sanitary sewer laterals within Woodlawn Drive, Nash Avenue, and Swartley Road in order to reattach them to the main, attaching the new lateral pipes to the HDPE liner with electrofusion saddles, performing base and binder pavement restoration over the lateral trenches and liner access pits, and performing full-width mill and wearing course overlay

over the rehabilitated sewers due to the large number of lateral trenches.

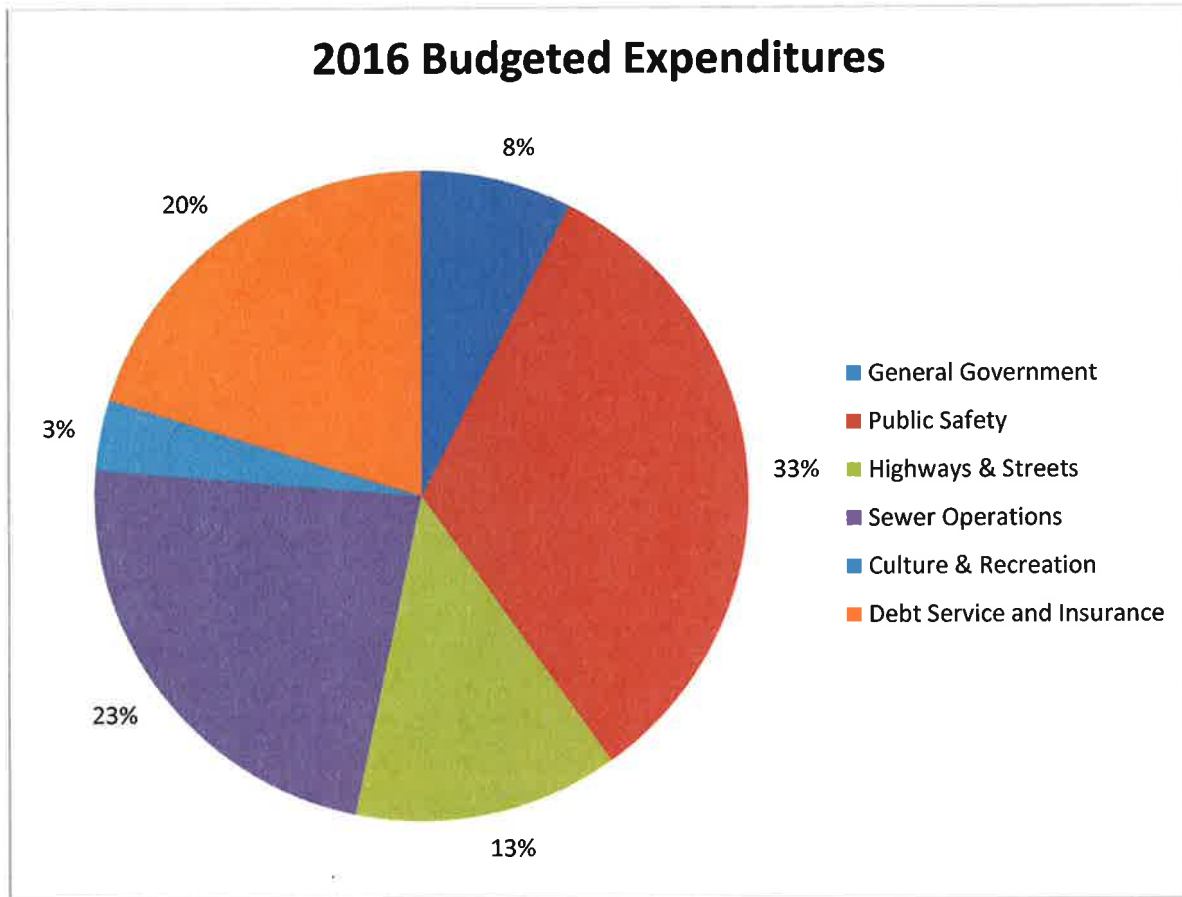


In February 2012, Towamencin Township was required by the Pennsylvania Department of Environmental Protection (DEP) to submit a Correction Action Plan and Connection Management Plan for the Towamencin Interceptor ("TCI") due to evidence of hydraulic overloads. Shortly thereafter, the DEP directed that a Corrective Action Plan and Connection Management Plan be prepared for the TMA Treatment Plant and effectively placed a ban on future connections to the sewer plant until this issue was resolved.



## EXPENSES

As illustrated in the chart below of the General Fund expenses, the predominant expenditure is for “Public Safety” functions. These include the provision of police services provided to the community 24 hours a day throughout the year, criminal processing, emergency management, and enforcement of Property and Fire Codes. Significant expenses under the “General Government” category include administrative departments, data processing, tax collection, and maintenance of the various township owned structures.



## Capital Projects

The Finance Committee, Department Heads, and subsequently the Board of Supervisors made various adjustments to both the revenue and expenditure sides of the budget. The Capital project amount budgeted is:

- Traffic Signals \$447,388

The Township was awarded a \$180,000 grant and has applied for an additional \$240,477 grant from the Automated Red Light Enforcement Grant program (ARLE). These traffic signal upgrades are the only projects selected for the 2016 budget. Other Capital purchase decisions have been deferred and will be addressed by the Finance Committee during 2016.



## Annual Street Paving Program

The 2016 Budget also includes continuation of the Annual Road Paving Program.

The streets that are proposed for resurfacing during 2016 have not yet been determined. Inspections will be made by the Public Works Department following the



winter weather to determine if the prioritization list needs to be adjusted. During 2015, the following streets were repaved:

- Bishopwood Blvd
- Dager Circle
- Bromley Drive
- Parkside Lane
- Staley Circle
- Breckenridge Place
- Dutchman's Circle
- Logger Lane
- Stratton Circle
- Braddock Lane
- Fretz Road



## **Fischer's Park**

The Township became the beneficiary of a Trust provided by the Estate of Mrs. Elizabeth Arneth who passed away in June 2010. The funds are restricted by the Trust such that they can only be used for Fischer's Park. A new Fund was established in 2011 to account for Fischer's Park projects. During 2012, the Township was awarded a \$300,000 C2P2 Grant from the Pennsylvania Department of Conservation and Natural Resources. The Township combined the DCNR and other grant funds with the Township ("Arneth") funds for construction of improvements recommended in the Fischer's Park Master Plan. The Township was also notified of an additional \$100,000 C2P2 Grant and a \$170,000 Greenways, Trails and



Recreation Program Grant awarded through the Commonwealth to complete added improvements included in the Master Plan. The improvements to Fischer's Park were funded in 2015 without impact to the General Park Capital Fund.







## Personnel

There is a 2% increase in non-uniform and police salaries budgeted for 2016. The budget assumes no additional positions.



## **Pensions**

The split between the Municipal Minimum Obligation (“MMO”) and the State contribution remains substantial. The Commonwealth of Pennsylvania’s Act 30 of 2002 made significant changes to the minimum level of benefits that were previously encompassed by Act 600 to Police Officers in several key areas. Act 30 mandated survivor benefits, a killed-in-service benefit, and disability benefits at a specific minimum level. The cost of the changes as a whole over time was anticipated to be significant, particularly for smaller municipalities. The Commonwealth of Pennsylvania has since taken over some of these mandated benefits (i.e. survivor and killed in service benefits).

Contributions to the Pension Plans are estimated to be \$946,297 for 2016 and the police payroll contribution will remain at 5%.

The 2016 budgeted expense is equal to the Minimum Municipal Obligation “MMO” adopted by the Board of Supervisors in September 2015. It is expected that the state aid will approximate \$262,700 resulting in a contribution by the general fund of about \$683,600.

During 2014 the Board adopted an ordinance establishing a Defined Contribution Pension Plan for any new non-uniformed Township employees hired subsequent to adoption.

The transition to a Defined Contribution Pension Plan will aid in controlling escalating costs in future funding of pensions compared to a Defined Benefit Pension Plan.

## **Health Care Costs**

Delaware Valley Health Trust (DVHT) has advised that premiums in the aggregate (*health, dental, and prescription*) will increase 3.5 % in 2016. Employees have the option to pay a 10% premium share for insurance or select a high co-pay insurance plan with no required contribution. The Township will continue to allow employees to “opt out” of health care benefits should they be covered under a spouse’s plan which would provide additional savings to the Township.



## **Swimming Pool**

Starting with the 2009 Budget, the Towamencin Pool was broken out as a separate Fund in order to more clearly track expenses and revenues associated with the facility.

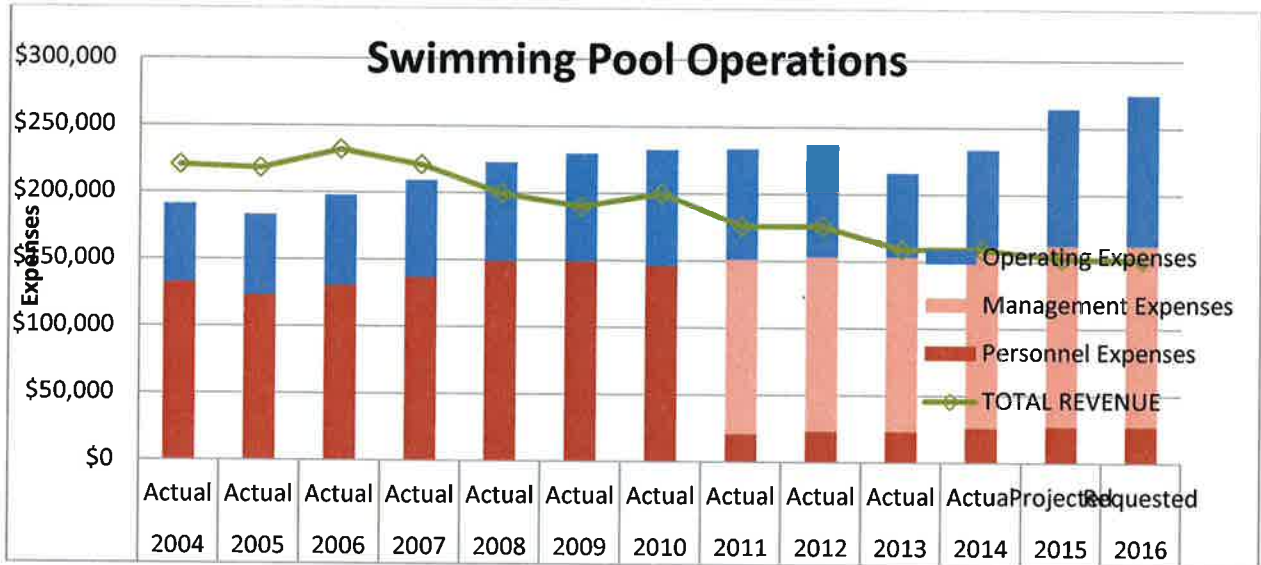


Phase II of the Towamencin Township Pool was completed



and opened for the 2008 season. The funding for the \$2.6 million construction cost was through the 2007 Bond Series that provided \$3.5 million for pool construction, park capital projects, and the required match for the Montgomery County Open Space Grant. The 2007 Bonds were refunded in November 2012 with a 2.486% fixed-rate note through the Delaware Valley Regional Finance Authority. The overall savings due to the refunding was \$450,000.

Since 2006, the pool membership has been decreasing while operation costs have been increasing.



The cost of the pool operations for 2016 is projected to be \$274,640.

Revenue from Swimming Pool membership fees is budgeted at \$98,530. Guest Fees from daily admissions is budgeted at \$43,000. A transfer of \$113,000 from the Park and Recreation fund is also budgeted.

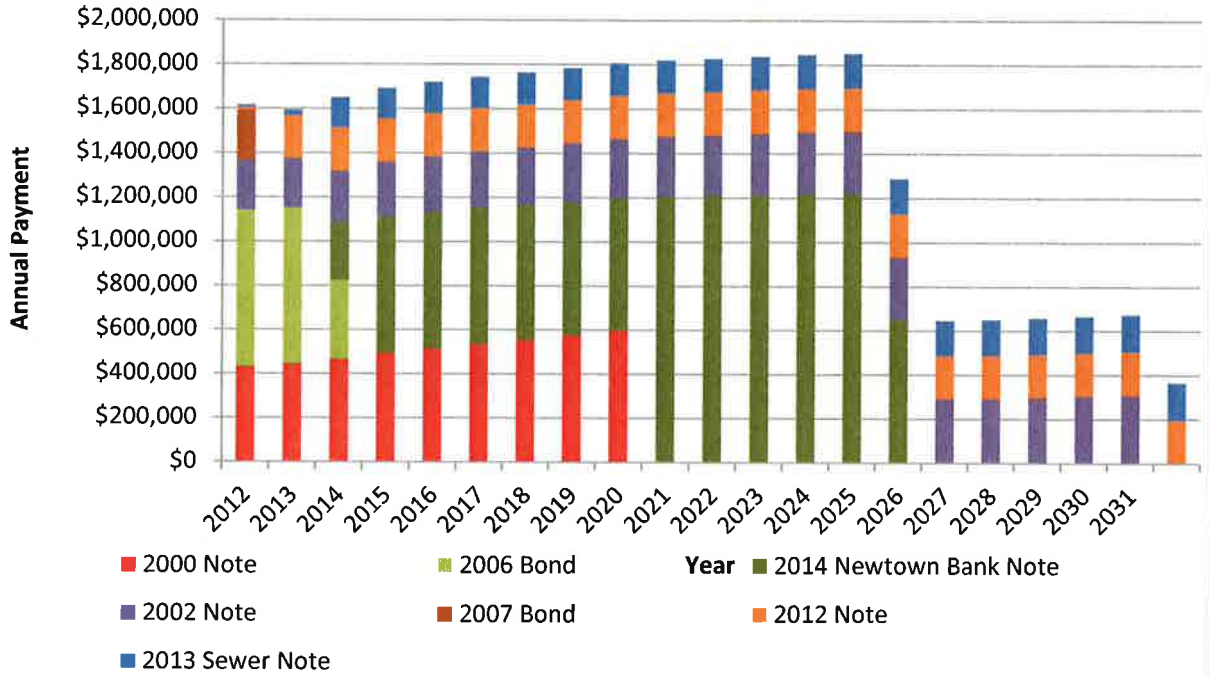
Starting with the 2011 season, the Township contracted with the North Penn YMCA to manage and staff the pool. The 2016 contract will be renewed with a 0% increase.

The Towamencin Swim Team will continue to reimburse the Township for part of the cost of the swim team coaches.

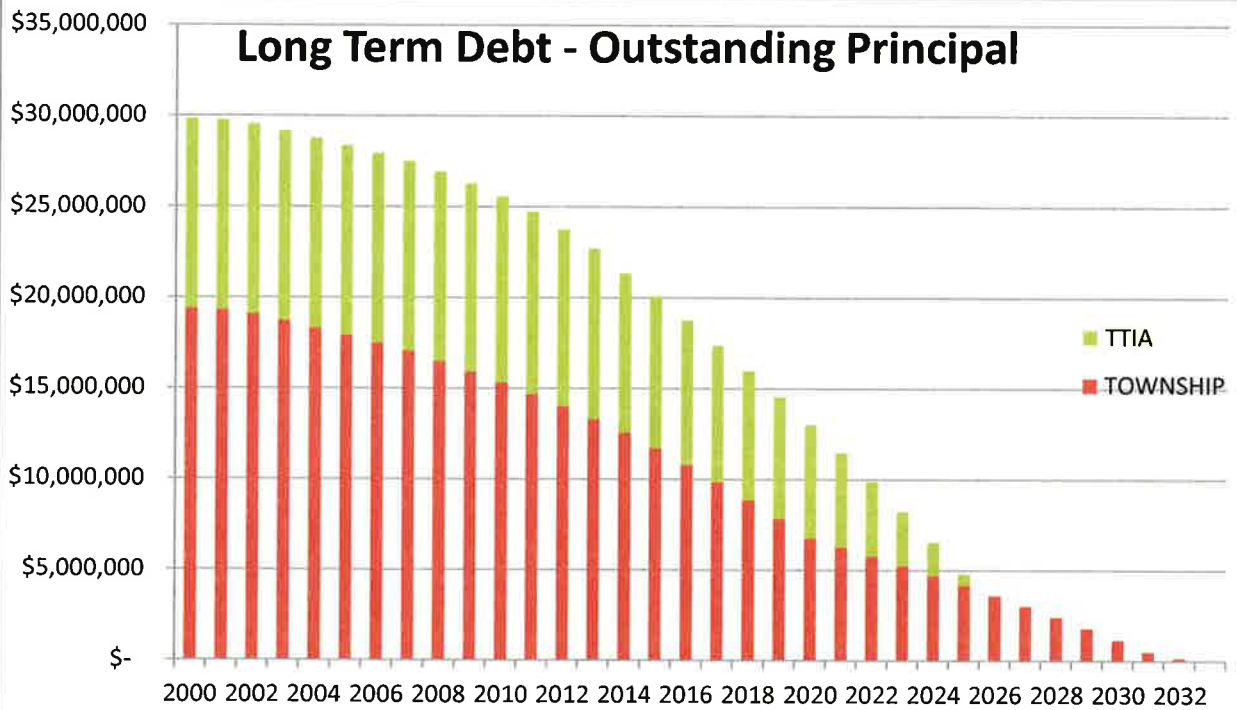
**DEBT**

During 2014, the Towamencin Township Infrastructure Authority (“TTIA”) advance refunded outstanding 2006 Guaranteed Revenue Bonds with two Guaranteed Revenue Bank Notes. The estimated savings is \$924,000 over the life of the notes. There is no additional borrowing proposed in the 2016 Budget. There is a total debt service of \$1,903,621 provided for in the 2016 Budget between the Township and Towamencin Township Infrastructure Authority (“TTIA”) notes / bonds:

## Debt Service



## Long Term Debt - Outstanding Principal



# GENERAL FUND

01

Estimated Beginning Fund Balance	Revenues	Expenditures
\$864,407	\$8,260,505	\$8,690,032

## REVENUES:

Real Estate Taxes are budgeted at \$2,200,930. The millage allocated to the General Fund is 2.511, approximately 66% of the total current millage of 3.808. The 2016 budget reflects no change to the real estate tax rate and the continuation of the Homestead/Farmstead exemption of \$45,000. There are currently 4,530 taxpayers utilizing the homestead exemption and 3 qualifying for the farmstead exemption.

Real Estate Transfer Taxes for 2016 are projected to be \$400,000.

Revenue from EIT is budgeted at \$3,000,000; this is the same as the amount projected in 2015.

The 2016 budget continues the "Local Services Tax" (previously named "Emergency Municipal Services Tax") at \$1 per week per head. 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 \$300,000 in revenue during 2016. 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 2016 are budgeted at \$413,600. This amount reflects a 3.1% increase over 2015 projected receipts. These fees are paid quarterly in arrears.

Rental Income includes rent from the Rittenhouse apartments and the Arneth house. No rental income is anticipated from the old Public Works Garage.

The State Recycling Performance Grant, budgeted from the Pennsylvania DEP through the Northern Montgomery County Recycling Commission, is \$33,000. DEP has reduced recent Grant awards statewide by 40% to cover other expenses. The 2013 grant was received in July 2015. The 2016 budget anticipates receipt of the 2014 grant funds.

State Shared Revenues reflect the State Pension Aid received each year. The amount budgeted for 2016 is \$262,700 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 will pay a fee in January (\$1,000 or \$500 depending on size of the department.) In accordance with the Inter-municipal Agreements, any deficit will be billed to the departments based on its percentage of use.

Public Safety revenues include the building permit fees and charges for Police Services. These revenues are budgeted to be \$356,175. This is approximately the same as the 2015 budget. The 2015 and 2016 projected figures include building permits for the Thorndale and Mainland Square Developments.

There is an Interfund Transfer to the General Fund budgeted for 2016 from the Sewer Fund. The transfer covers overhead rather than directly charging expenses to the Sewer Fund. The 2016 transfer is approximately 38% of certain indirect expenses.

## **EXPENDITURES:**

There is a 2% increase in non-uniform and police salaries budgeted for 2016. The police department uniformed personnel are currently negotiating with the Township for a new contract to take effect in January 2016. The current collective bargaining agreement was decided by binding arbitration and covered the period January 2012 to December 2015.

The health insurance premiums will increase 3.5% in 2016. Employees have the option to pay a 10% premium share for insurance or to select a higher co-pay insurance plan with no required contribution.

The Information Technology department was established as a part of the 2004 budget. It is used to reflect the costs of maintaining computer networks including staff, internet connections and software maintenance agreements across all Township functional departments. The Board approved a second full time position in 2015.

Building Maintenance expenses total \$135,500. These expenses cover utilities and general maintenance and repairs of the municipal complex. During 2015, the Board of Supervisors completed the municipal building repair project that was originally anticipated in 2014. Staff worked with the consulting architect to develop a revised scope of work to replace the siding on the administration building. This phase of the project was completed in the fall of 2015. Additional capital repairs to the municipal complex will be considered during 2016 by the Finance Committee.

The Public Safety budget for 2016 is \$3,609,275, representing 41.5% of the total general fund budget. This amount is approximately \$200,175 higher than the 2015 budget. The Management line item accounts for the Chief and the Lieutenant positions. The Staff line item accounts for the administrative assistant, secretary and the crossing guard. The North Penn School District reimburses 50% of the crossing guard expenses.

The Code Enforcement and Planning & Zoning budget for 2016 is a combined \$499,740. It is 4.5% higher than the 2015 budget and assumes the continuation of third party contracting for inspection services.

Criminal Processing costs include one full-time booking clerk and three part-timers. The user municipalities cover the costs. Towamencin accounts for 18% of the total usage at a budgeted cost of \$1,000 for 2016.

The Public Works budget for 2016 is \$1,019,885, an increase of \$106,855 over the 2015 budget. The higher total is primarily due to an increase in the road salt budget in 2016.

The cost of a ton of salt used in snow plowing will increase 6% in 2016. The department plans to continue reducing the use of contractors for snow plowing services for 2016.

The budget for Traffic Signals and Signs has increased from \$94,000 in 2015 to \$111,000 in 2016. The increase reflects additional engineering anticipated for various traffic projects. 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.

Contributions to the Pension Plans are estimated at \$946,297 for 2016 and the police payroll contribution will remain at 5%. During 2014, the Board of Supervisors approved a Defined Contribution Pension Plan for Non-uniform employees hired after August 1, 2014. The Township will contribute 3.5% of each eligible employee's wages to the plan.

The 2016 budgeted expense is equal to the 2016 Minimum Municipal Obligation "MMO", adopted by the Board of Supervisors in September 2015. It is expected that the state aid will approximate \$262,700, resulting in a net contribution from the general fund of about \$683,600.



## Report Criteria:

Account.Acct No = All  
Account Detail

Acct No	Account Description	2015 Original Budget	2015 Amended Budget	2016 Budget
<u>General Fund</u>				
<u>REAL ESTATE TAXES</u>				
01-301-100.00	REAL ESTATE TAX CURRENT	2,142,400	2,150,330	2,196,780
01-301-101.00	REAL ESTATE TAX DISCOUNT	( 38,500 )	( 41,000 )	( 39,540 )
01-301-102.00	REAL ESTATE TAX PENALTY	8,500	8,500	8,790
01-301-104.00	REAL ESTATE TAX REFUNDS	0	0	0
01-301-200.00	REAL ESTATE TAX PRIOR	4,200	11,000	11,000
01-301-400.00	REAL ESTATE TAX DELINQNT.	3,200	5,000	5,000
01-301-600.00	REAL ESTATE TAX INTERIM	28,300	56,000	18,900
	REAL ESTATE TAXES Totals:	2,148,100	2,189,830	2,200,930
<u>ACT 511 TAXES</u>				
01-310-100.00	REAL ESTATE TRANSFER TAX	360,000	600,000	400,000
01-310-200.00	EARNED INCOME TAXES	2,900,000	3,000,000	3,000,000
01-310-505.00	Local Services Tax	290,000	300,000	300,000
	ACT 511 TAXES Totals:	3,550,000	3,900,000	3,700,000
<u>BUSINESS LICENSES</u>				
01-321-600.00	BUSINESS LICENSES	900	900	900
01-321-800.00	CATV FRANCHISE FEE	374,100	401,000	413,600
	BUSINESS LICENSES Totals:	375,000	401,900	414,500
<u>Non Business Licenses</u>				
01-322-800.00	STREET OPENING PERMITS	1,000	1,000	1,000
	Non Business Licenses Totals:	1,000	1,000	1,000
<u>FINES</u>				
01-331-100.00	DISTRICT JUSTICE FINES	68,000	68,000	68,000
01-331-110.00	STATE POLICE FINES	12,000	10,000	10,000

<u>Acct No</u>	<u>Account Description</u>	<u>2015 Original Budget</u>	<u>2015 Amended Budget</u>	<u>2016 Budget</u>
<u>General Fund</u>				
<u>FINES (Cont.)</u>				
	FINES Totals:	80,000	78,000	78,000
<u>INTEREST ON EARNINGS</u>				
01-341-100.00	INTEREST ON EARNINGS	2,000	2,000	2,000
	INTEREST ON EARNINGS Totals:	2,000	2,000	2,000
<u>RENTAL INCOME</u>				
01-342-200.01	Rittenhouse A unit	12,900	12,900	12,900
01-342-200.02	Rittenhouse B unit	14,340	8,472	13,800
01-342-200.06	Miscellaneous	400	0	0
01-342-200.08	Arneith House	18,540	18,540	18,540
	RENTAL INCOME Totals:	46,180	39,912	45,240
<u>FEDERAL GRANTS</u>				
01-351-000.04	FED GRANT - BVP	450	804	2,010
01-351-000.05	FED GRANT - JAG	0	0	0
01-351-000.99	FED GRANT - MISC.	0	0	0
	FEDERAL GRANTS Totals:	450	804	2,010
<u>STATE GRANT</u>				
01-354-010.00	PA GRANT- Recycling Performnce	33,000	52,000	33,000
01-354-040.00	PA GRANT - Act 537 Enforcement	0	0	0
01-354-050.00	DVRPC EGGs Park & Ride Grant	0	0	0
01-354-060.00	PEMA Assistance Grant	0	0	0
	STATE GRANT Totals:	33,000	52,000	33,000
<u>State Shared Revenues &amp; Entitl</u>				
01-355-010.00	PUBLIC UTILITY TAX	8,000	7,636	7,500
01-355-040.00	ALCOHOLIC BEVERAGE TAX	2,100	2,700	2,700

Acct No	Account Description	2015 Original Budget	2015 Amended Budget	2016 Budget
<u>General Fund</u>				
<u>State Shared Revenues &amp; Entitl (Cont.)</u>				
01-355-050.00	PENSION STATE AID	240,100	250,933	262,700
	State Shared Revenues & Entitl Totals:	250,200	261,269	272,900
<u>Local Government Grants</u>				
01-357-020.00	FED GRANT - PCCD SRO Grant	0	0	0
01-357-021.00	LOCAL MUNICIPAL CONTRIB	10,000	10,000	10,000
	Local Government Grants Totals:	10,000	10,000	10,000
<u>Local Govt Unit Shared Revenue</u>				
01-358-020.00	Criminal Processing Fee	145,000	138,700	138,700
	Local Govt Unit Shared Revenue Totals:	145,000	138,700	138,700
<u>PILOT</u>				
01-359-100.00	Payment in Lieu of Taxes	0	0	0
	PILOT Totals:	0	0	0
<u>CHARGES FOR SERVICES</u>				
01-361-310.00	PRELIM SUBDIV/LAND DEV	3,000	3,490	3,000
01-361-320.00	ADMINISTRATIVE FEES	200	0	0
01-361-340.00	ZONING HEARING BOARD FEES	8,000	8,750	8,000
01-361-350.00	BOS - Hearing Fees	2,000	2,000	2,000
01-361-370.00	EMERGENCY SERVICES	0	0	0
	CHARGES FOR SERVICES Totals:	13,200	14,240	13,000
<u>PUBLIC SAFETY</u>				
01-362-010.00	SPECIAL POLICE SERVICES	15,000	8,600	14,300
01-362-020.00	POLICE REPORTS	6,000	6,000	6,000
01-362-130.00	ALARM PERMITS	15,000	14,000	14,500
01-362-140.00	STRAY DOG FINES	1,100	500	500

Acct No	Account Description	2015 Original Budget	2015 Amended Budget	2016 Budget
<u>General Fund</u>				
<u>PUBLIC SAFETY (Cont.)</u>				
01-362-145.00	Lodging Fees	500	500	500
01-362-150.00	FIRE MARSHALL REPORS	0	0	0
01-362-170.00	FINGERPRINTING FEES	4,000	3,875	3,875
01-362-405.00	CONTRACTOR REGISTRATIONS	1,500	2,300	2,000
01-362-407.00	HVAC PERMITS	30,000	45,000	30,000
01-362-410.00	BUILDING PERMITS	120,000	140,000	120,000
01-362-415.00	Zoning Permits	18,000	18,000	18,000
01-362-420.00	ELECTRICAL PERMITS	28,000	42,000	28,000
01-362-430.00	PLUMBING PERMITS	25,000	35,000	25,000
01-362-440.00	FIRE SUPPRESSION/ ALARM PERMITS	20,000	23,000	20,000
01-362-450.00	USE & OCCUPANCY PERMITS	27,500	34,000	27,500
01-362-455.00	On-site inspection program fee	12,950	12,250	14,000
01-362-460.00	FIRE INSPECTION FEES	32,000	32,000	32,000
01-362-470.00	RESTITUTION	0	0	0
	<b>PUBLIC SAFETY Totals:</b>	<b>356,550</b>	<b>417,025</b>	<b>356,175</b>
<u>MISCELLANEOUS REVENUE</u>				
01-380-010.00	MISCELLANEOUS SALES	2,800	2,000	2,000
01-380-015.00	Miscellaneous Receipts	4,000	9,500	6,000
01-380-020.00	MISCELLANEOUS RECEIPTS- Police	4,000	4,000	4,000
01-380-100.00	Insurance Premiums Reimbursed	66,800	68,300	72,850
	<b>MISCELLANEOUS REVENUE Totals:</b>	<b>77,600</b>	<b>83,800</b>	<b>84,850</b>
<u>INTERFUND TRANSFERS</u>				
01-392-080.00	TRANSFER FROM SEWER FUND	830,000	830,000	908,200
01-392-090.00	TRANSFER FROM SEWER CAP RESER	0	0	0
01-392-230.00	Transfer from Debt	0	0	0
01-392-300.00	TRANSFER FR GEN CAP	0	0	0
01-392-330.00	Transfer from Traffic Impact	0	0	0
01-392-350.00	TRANSFER FROM LIQUID FUELS	0	0	0
01-392-930.00	TRANSFER FR LEGAL RESERVE	0	0	0
01-392-940.00	TRNSFR FM GENERAL RSRV FD	0	0	0
01-392-950.00	TRNSFR FM CAPITAL EQUIP RESRV	0	0	0
	<b>INTERFUND TRANSFERS Totals:</b>	<b>830,000</b>	<b>830,000</b>	<b>908,200</b>

Acct No	Account Description	2015 Original Budget	2015 Amended Budget	2016 Budget
<u>General Fund</u>				
<u>General Govt Elected Officials</u>				
01-400-110.00	ELECTED OFFICIALS-SALARY	13,000	13,000	13,000
01-400-460.00	CONFERENCE & TRAINING	1,200	1,200	1,200
General Govt Elected Officials Totals:		14,200	14,200	14,200
<u>General Govt - Manager</u>				
01-401-121.00	MANAGEMENT SALARY	116,740	119,250	130,000
01-401-156.00	Health Insurance	27,800	27,800	28,930
01-401-161.00	FICA	8,930	9,125	9,950
01-401-162.00	UNEMPLOYMENT COMP	0	0	0
01-401-310.00	Other Professional Services	0	0	0
01-401-451.00	VEHICLE MAINTENANCE	2,000	6,600	2,000
General Govt - Manager Totals:		155,470	162,775	170,880
<u>General Govt - Tax Collection</u>				
01-403-110.00	ELECTED OFFICIALS	2,600	2,600	2,600
01-403-210.00	OFFICE SUPPLIES	2,000	2,000	2,000
01-403-450.00	OTHER CONTRACTED SERVICES	43,780	46,700	46,700
General Govt - Tax Collection Totals:		48,380	51,300	51,300
<u>General Govt - Staff</u>				
01-406-130.00	STAFF SALARY	243,800	243,800	242,800
01-406-156.00	HEALTH INSURANCE	65,500	65,500	58,730
01-406-161.00	FICA	18,650	19,700	19,450
01-406-162.00	UNEMPLOYMENT COMPENSATION	0	0	0
01-406-210.00	OFFICE SUPPLIES	6,000	6,000	6,000
01-406-311.00	ACCOUNTING SERVICES	31,000	32,500	32,500
01-406-314.00	LEGAL SERVICES	95,000	50,000	65,000
01-406-321.00	TELEPHONE	8,100	8,100	8,100
01-406-325.00	POSTAGE	5,000	6,300	6,300
01-406-341.00	ADVERTISING	6,000	4,000	4,000
01-406-342.00	PRINTING	2,000	1,600	2,000
01-406-374.00	REPAIR & MAINT. OF EQUIP,	500	200	600
01-406-420.00	DUES,SUBSCRPTNS,MEMBRSHPS	6,000	6,000	6,000
01-406-450.00	MAINTENANCE AGREEMENTS	12,795	12,795	13,000
01-406-460.00	CONFERENCE TRAINING	2,000	2,500	2,500



Acct No	Account Description	2015 Original Budget	2015 Amended Budget	2016 Budget
<u>General Fund</u>				
<u>General Govt - Staff (Cont.)</u>				
	General Govt - Staff Totals:	502,345	458,995	466,980
<u>Data Processing</u>				
01-407-130.00	STAFF SALARY	108,400	108,400	119,400
01-407-156.00	Health Insurance	23,900	23,900	29,550
01-407-161.00	FICA	8,290	8,290	9,250
01-407-220.00	MATERIALS/SUPPLIES	4,120	4,120	4,245
01-407-310.00	Other Professional Services	3,500	3,500	3,605
01-407-321.00	TELEPHONE	18,515	18,515	19,035
01-407-374.00	Maintenance of Equipment	5,660	6,500	5,830
01-407-450.00	Maintenance Agreements	35,475	35,475	36,635
01-407-460.00	CONFERENCE TRAINING	5,250	5,250	5,400
	Data Processing Totals:	213,110	213,950	232,950
<u>General Govt - Bldg Maintenanc</u>				
01-409-130.00	PERSONNEL-STAFF	0	0	0
01-409-156.00	HEALTH INSURANCE	0	0	0
01-409-161.00	FICA	0	0	0
01-409-162.00	UNEMPLOYMENT COMP	0	0	0
01-409-220.00	MATERIALS/SUPPLIES	2,500	2,500	2,500
01-409-260.00	SMALL TOOLS/MAINT.	0	70	0
01-409-361.00	ELECTRICITY	43,000	43,000	43,000
01-409-362.00	NATURAL GAS	22,000	17,000	17,000
01-409-366.00	WATER	3,000	3,000	3,000
01-409-373.00	REPAIR & MAINT. OF FACIL.	40,500	40,000	40,000
01-409-450.00	OTHER CONTRACTED SERVICES	30,000	30,000	30,000
	General Govt - Bldg Maintenanc Totals:	141,000	135,570	135,500
<u>Public Safety</u>				
01-410-120.00	PERSONNEL-MANAGEMENT	245,345	245,345	250,250
01-410-130.01	PERSONNEL - STAFF	105,400	107,350	101,510
01-410-130.02	PERSONNEL - POLICE	1,879,170	1,815,000	1,977,100
01-410-156.00	HEALTH INSURANCE	546,600	538,000	586,250
01-410-160.00	Deferred Compensation Contribu	6,900	6,900	7,055
01-410-161.00	FICA	179,600	170,000	186,970

Acct No	Account Description	2015 Original Budget	2015 Amended Budget	2016 Budget
<u>General Fund</u>				
<u>Public Safety (Cont.)</u>				
01-410-162.00	UNEMPLOYMENT COMP	0	0	0
01-410-163.00	POST RETIREMENT BENEFITS	110,100	115,250	113,800
01-410-183.01	OVERTIME - STAFF	0	0	0
01-410-183.02	OVERTIME - POLICE	95,800	76,930	100,900
01-410-187.02	REIMB OVERTIME - POLICE	15,000	8,600	14,300
01-410-210.00	OFFICE SUPPLIES	6,500	6,500	6,500
01-410-220.01	Supplies - General	2,500	2,500	2,500
01-410-220.03	Supplies - Investigative Unit	1,000	1,000	1,000
01-410-220.04	Supplies - Bike Patrol	700	600	700
01-410-220.05	Supplies - Traffic Safety	1,400	1,400	1,400
01-410-220.06	Supplies - Fire Arms Unit	7,000	7,000	7,000
01-410-220.07	Supplies - Patrol Equipment	4,000	4,000	11,000
01-410-220.08	Radio/communications equipment	2,000	2,000	32,700
01-410-220.09	Supplies - In Service Training	3,400	3,400	3,400
01-410-220.11	Supplies - Kennel	200	200	3,000
01-410-220.12	Supplies - K9 Program	0	0	0
01-410-231.00	GAS/OIL	50,000	50,000	50,000
01-410-238.00	UNIFORMS	16,800	14,800	20,800
01-410-239.00	UNIFORM RELATED EXP	10,050	10,050	10,050
01-410-251.00	VEHICLE MAINTENANCE	48,000	48,000	48,000
01-410-321.00	TELEPHONE	17,500	17,500	18,500
01-410-325.00	POSTAGE	2,500	1,700	2,000
01-410-341.00	RECRUITING & TESTING	2,000	2,000	2,000
01-410-342.00	PRINTING	1,500	2,000	2,000
01-410-374.00	REPAIR & MAINT. OF EQUIPMT	1,500	1,000	1,500
01-410-420.00	DUES,SUBSCRPTNS,MEMBRSHPS	2,075	2,000	2,130
01-410-450.00	OTHER CONTRACTED SERVICES	17,000	17,000	17,000
01-410-451.00	MAINTENANCE AGREEMENTS	12,360	12,360	10,960
01-410-460.00	CONFERENCES/TRAINING	11,000	9,000	13,500
01-410-470.00	TRT	3,200	2,500	2,500
01-410-475.00	JAG Grant Expenses	0	0	0
01-410-480.00	Criminal Processing Expenses	1,000	1,000	1,000
	Public Safety Totals:	3,409,100	3,302,885	3,609,275

Code Enforcement

01-413-122.00	PERSONNEL-MANAGEMENT	31,900	11,100	36,720
01-413-130.00	PERSONNEL-STAFF	87,300	93,100	101,200
01-413-156.00	HEALTH INSURANCE	52,000	43,000	61,500
01-413-161.00	FICA	9,120	8,000	10,600
01-413-162.00	UNEMPLOYMENT COMPENSATION	0	0	0
01-413-210.00	OFFICE SUPPLIES	200	200	200

Acct No	Account Description	2015 Original Budget	2015 Amended Budget	2016 Budget
<u>General Fund</u>				
<u>Code Enforcement (Cont.)</u>				
01-413-220.00	MATERIALS/SUPPLIES	2,320	2,000	2,000
01-413-238.00	UNIFORMS	0	0	0
01-413-310.00	Other Professional Services	100,900	100,900	100,900
01-413-313.00	ENGINEERING	20,000	10,000	10,000
01-413-314.00	LEGAL SERVICES	7,500	8,500	8,500
01-413-321.00	TELEPHONE	1,665	710	1,600
01-413-325.00	POSTAGE	1,600	1,300	1,300
01-413-342.00	PRINTING	260	0	0
01-413-420.00	DUES,SUBSCRPTNS,MEMBRSHPS	100	0	0
01-413-451.00	VEHICLE MAINTENANCE	2,000	0	2,000
01-413-460.00	CONFERENCE TRAINING	1,000	500	1,000
	Code Enforcement Totals:	317,865	279,310	337,520
<u>Planning &amp; Zoning</u>				
01-414-122.00	PERSONNEL-MANAGEMENT	31,900	11,100	36,720
01-414-130.00	STAFF SALARY	33,130	33,130	33,800
01-414-156.00	Health Insurance	13,000	10,660	15,400
01-414-161.00	FICA	4,975	3,400	5,400
01-414-162.00	UNEMPLOYMENT COMP	0	0	0
01-414-210.00	OFFICE SUPPLIES	200	650	200
01-414-310.00	Other Professional Services	100	100	0
01-414-313.00	ENGINEERING	19,000	32,000	19,000
01-414-314.00	LEGAL SERVICES - Planning	4,000	4,500	4,000
01-414-314.01	LEGAL SERVICES- Zoning Hearing	30,000	20,000	20,000
01-414-314.02	LEGAL SERVICES - Other Zoning	3,000	1,000	3,000
01-414-315.00	ZHB Expenses	4,500	3,000	4,500
01-414-316.00	Codification	4,800	10,000	10,000
01-414-317.00	BOS Hearing Fee Expenses	1,000	1,000	1,000
01-414-325.00	POSTAGE	500	500	500
01-414-341.00	ADVERTISING	2,000	8,000	4,000
01-414-342.00	PRINTING	200	50	200
01-414-451.00	VEHICLE MAINTENANCE	2,000	2,000	2,000
01-414-460.00	CONFERENCE TRAINING	1,000	180	500
01-414-461.00	EAC Training	0	0	0
01-414-462.00	EDC Expenses	5,000	200	2,000
	Planning & Zoning Totals:	160,305	141,470	162,220

Acct No	Account Description	2015 Original Budget	2015 Amended Budget	2016 Budget
<u>General Fund</u>				
<u>Emergency Management</u>				
01-415-220.00	MATERIALS/SUPPLIES	1,000	1,300	1,000
01-415-342.00	PRINTING	0	0	0
01-415-450.00	OTHER CONTRACTED SERVICES	0	200	2,700
01-415-455.00	MEMBERSHIPS & PUBLICATIONS	0	0	700
01-415-460.00	CONFERENCES/TRAINING	2,500	500	2,500
	Emergency Management Totals:	3,500	2,000	6,900
<u>Public Safety - Criminal Proc</u>				
01-419-130.00	STAFF SALARY	94,350	89,500	93,000
01-419-156.00	Health Insurance	5,450	5,450	5,500
01-419-161.00	FICA	7,220	7,070	7,115
01-419-162.00	UNEMPLOYMENT COMPENSATION	0	0	0
01-419-210.00	OFFICE SUPPLIES	2,000	2,500	2,500
01-419-440.00	IT Department Support	0	3,500	3,500
01-419-450.00	MAINTENANCE AGREEMENTS	14,550	14,550	14,550
01-419-460.00	CONFERENCE & TRAINING	1,500	1,500	1,500
01-419-750.00	Equipment	15,000	6,000	15,000
01-419-760.00	Equipment Reserve	18,930	22,505	9,910
	Public Safety - Criminal Proc Totals:	159,000	152,575	152,575
<u>Public Works -Highways, Roads</u>				
01-430-130.00	PERSONNEL-STAFF	356,000	356,660	374,750
01-430-131.00	PERSONNEL - OVERTIME	0	5,000	0
01-430-156.00	HEALTH INSURANCE	178,300	178,300	179,000
01-430-161.00	FICA	32,500	32,500	33,250
01-430-162.00	UNEMPLOYMENT COMPENSATION	0	155	0
01-430-210.00	OFFICE SUPPLIES	300	300	300
01-430-220.00	SHOP SUPPLIES	15,000	15,000	15,500
01-430-230.00	HEATING OIL	32,200	32,200	32,200
01-430-232.00	GAS/OIL	35,300	35,300	35,300
01-430-238.00	UNIFORMS	13,400	13,400	13,400
01-430-260.00	SMALL TOOLS/MAINT.	12,000	12,000	12,000
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.	15,000	15,000	15,000
01-430-374.00	MAINTENANCE OF OFFICE EQUIP	500	500	500
01-430-384.00	EQUIPMENT RENTAL	2,500	2,500	2,500

Acct No	Account Description	2015 Original Budget	2015 Amended Budget	2016 Budget
<u>General Fund</u>				
<u>Public Works -Highways, Roads (Cont.)</u>				
01-430-420.00	DUES,SUBSCRPTNS,MEMBRSHPS	500	500	500
01-430-450.00	OTHER CONTRACTED SERVICES	11,150	11,150	13,000
01-430-460.00	CONFERENCES/TRAINING	3,000	3,000	3,000
	Public Works -Highways, Roads Totals:	725,900	731,715	748,450
<u>Winter Maintenance</u>				
01-432-130.00	STAFF SALARY	68,830	20,360	59,435
01-432-131.00	PERSONNEL - OVERTIME	0	37,000	0
01-432-220.00	MATERIALS/SUPPLIES	106,300	145,000	200,000
01-432-450.00	OTHER CONTRACTED SERVICES	12,000	0	12,000
	Winter Maintenance Totals:	187,130	202,360	271,435
<u>Traffic Signals &amp; Signs</u>				
01-433-220.00	MATERIALS/SUPPLIES	25,000	25,000	25,000
01-433-313.00	ENGINEERING	10,000	27,000	27,000
01-433-361.00	ELECTRICITY	23,000	20,000	23,000
01-433-450.00	OTHER CONTRACTED SERVICES	36,000	36,000	36,000
	Traffic Signals & Signs Totals:	94,000	108,000	111,000
<u>Storm Sewers &amp; Drains</u>				
01-436-220.00	MATERIALS/SUPPLIES	25,000	25,000	25,000
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	1,650	1,650	1,650
	Storm Sewers & Drains Totals:	43,650	43,650	43,650
<u>Repair of Trucks &amp; Equipment</u>				
01-437-374.00	REPAIR & MAINT. OF EQUIP,	85,650	85,650	90,000
	Repair of Trucks & Equipment Totals:	85,650	85,650	90,000



Acct No	Account Description	2015 Original Budget	2015 Amended Budget	2016 Budget
<u>General Fund</u>				
<u>Highway Maintenance</u>				
01-438-245.00	Highway supplies	45,000	80,000	45,000
01-438-246.00	Contracted services	20,000	500	20,000
	Highway Maintenance Totals:	65,000	80,500	65,000
<u>Public Works - Property Mngmt</u>				
01-445-373.00	REPAIR & MAINT. OF FACIL.	5,000	5,000	5,000
01-445-450.00	OTHER CONTRACTED SERVICES	3,500	3,500	3,500
	Public Works - Property Mngmt Totals:	8,500	8,500	8,500
<u>Operating Leases</u>				
01-473-100.00	Copier Lease	8,900	8,900	8,900
	Operating Leases Totals:	8,900	8,900	8,900
<u>Miscellaneous</u>				
01-480-540.00	CONTRIBUTION TO LIBRARY	5,000	5,000	5,500
	Miscellaneous Totals:	5,000	5,000	5,500
<u>Retirement Expenses</u>				
01-481-160.01	Contribution to Police Pension	814,586	814,586	773,557
01-481-160.02	Contrib to Non Uniform Pension	182,117	182,117	162,360
01-481-160.03	Defined Contributions-NU Plan	0	4,300	10,380
	Retirement Expenses Totals:	996,703	1,001,003	946,297
<u>Other Expenses</u>				
01-482-900.00	Bad Debt Expense	0	0	0
	Other Expenses Totals:	0	0	0

Acct No	Account Description	2015 Original Budget	2015 Amended Budget	2016 Budget
<u>General Fund</u>				
<u>Insurances</u>				
01-486-351.00	PROPERTY INSURANCE	5,500	3,300	6,250
01-486-352.00	LIABILITY INSURANCE	38,000	22,500	43,750
01-486-353.00	PUBLIC OFFICIALS BOND	3,950	3,900	4,000
01-486-354.00	WORKERS COMPENSATION	91,000	92,550	92,000
	Insurances Totals:	138,450	122,250	146,000
<u>Interfund Transfers</u>				
01-492-030.00	TRANSFER TO FIRE FUND	110,000	110,000	127,000
01-492-050.00	TRANSFER TO PARK FUND	0	0	67,000
01-492-180.00	Transfer to Park Capital Fd	0	0	0
01-492-230.00	TRNSFR TO DEBT FUND	615,000	615,000	650,000
01-492-300.00	TRNSFR TO GEN. CAPITAL FD	57,000	210,000	26,000
01-492-330.00	TRANS TO TRAFFIC IMPACT	0	0	0
01-492-350.00	TRANSFER TO LIQUID FUELS	0	0	0
01-492-660.00	Transfer to Tow Authority	0	0	0
01-492-670.00	TRANSFER TO TTIA	21,000	0	35,000
01-492-950.00	TRANS TO CAPITAL EQUIP RESERVE	0	195,000	0
	Interfund Transfers Totals:	803,000	1,130,000	905,000
<u>Unemncumbered Reserve</u>				
01-493-200.00	Unemncumbered Reserve	0	0	0
01-493-201.00	Reserved - Armeth Entertainmen	0	0	0
	Unemncumbered Reserve Totals:	0	0	0
	General Fund Revenue Totals:	7,918,280	8,420,480	8,260,505
	General Fund Expenditure Totals:	8,286,158	8,442,558	8,690,032
	General Fund Totals:	( 367,878 )	( 22,078 )	( 429,527 )

# STREET LIGHT FUND

02

Estimated Beginning Fund Balance	Revenues	Expenditures
\$15	\$735	\$735

There are 184 streetlights in the Township. The majority of these lights are considered to be 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.

However, in 1998, the North Valley View Way Street Light District was established to allow for 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 for the costs. This fund is for the operation and maintenance of these lights.

<u>Acct No</u>	<u>Account Description</u>	<u>2015 Original Budget</u>	<u>2015 Amended Budget</u>	<u>2016 Budget</u>
<u>Street Light Fund</u>				
<u>REAL ESTATE TAXES</u>				
02-300-101.00	TAX REVENUE	720	735	735
	REAL ESTATE TAXES Totals:	720	735	735
<u>Street Light Expense</u>				
02-434-100.00	Street Light Expense	720	735	735
	Street Light Expense Totals:	720	735	735
	Street Light Fund Revenue Totals:	720	735	735
	Street Light Fund Expenditure Totals:	720	735	735
	Street Light Fund Totals:	0	0	0



# FIRE FUND

03

**Estimated Beginning Fund Balance**

**Revenues**

**Expenditures**

\$4,658	\$375,935	\$380,545
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## REVENUES

The Fire Fund collects approximately \$61,335 in Real Estate Taxes and will receive a transfer from the General Fund of \$127,000. The Fund also receives revenue from the Foreign Fire Insurance Premium Tax in the amount of approximately \$150,000, which is collected by the State and distributed to Fire Company Relief Associations, through the local municipality. The Fire Company Relief Association will reimburse the Township for the interest-free debt payment to the County for the purchase of portable radios. The annual payment to the County will be \$37,600.

## EXPENSES

The revenues in this fund cover the insurance costs for the Fire Houses and equipment, worker's compensation insurance for the Fire Company, fire hydrant rentals, and the distribution of \$130,000 to the Fire Company for operating expenses.

Acct No	Account Description	2015 Original Budget	2015 Amended Budget	2016 Budget
<u>Fire Fund</u>				
<u>REAL ESTATE TAXES</u>				
03-301-100.00	REAL ESTATE TAX CURRENT	59,800	59,945	61,240
03-301-101.00	REAL ESTATE TAX DISCOUNT	( 1,000 )	( 1,130 )	( 1,100 )
03-301-102.00	REAL ESTATE TAX PENALTY	240	240	245
03-301-104.00	REAL ESTATE TAX REFUNDS	0	0	0
03-301-200.00	REAL ESTATE TAX PRIOR	260	290	290
03-301-400.00	REAL ESTATE TAX DELINQNT.	200	135	135
03-301-600.00	REAL ESTATE TAX INTERIM	790	1,600	525
	<b>REAL ESTATE TAXES Totals:</b>	<b>60,290</b>	<b>61,080</b>	<b>61,335</b>
<u>STATE REVENUE &amp; ENTITLEMENTS</u>				
03-355-070.00	FOREIGN FIRE INS PREM TAX	150,000	136,287	150,000
03-355-080.00	Fire Co Contribution (Radios)	0	0	37,600
	<b>STATE REVENUE &amp; ENTITLEMENTS Totals:</b>	<b>150,000</b>	<b>136,287</b>	<b>187,600</b>
<u>INTERFUND TRANSFERS</u>				
03-392-010.00	TRANSFERS FROM GENERAL FD	110,000	110,000	127,000
	<b>INTERFUND TRANSFERS Totals:</b>	<b>110,000</b>	<b>110,000</b>	<b>127,000</b>
<u>PUBLIC SAFETY - FIRE</u>				
03-411-351.00	PROPERTY INSURANCE	1,100	650	1,250
03-411-352.00	LIABILITY INSURANCE	9,800	5,800	11,250
03-411-354.00	WORKERS COMPENSATION	20,800	21,215	23,500
03-411-363.00	HYDRANT RENTAL	26,910	26,945	26,945
03-411-365.00	Radio Purchase c/o County	0	0	37,600
03-411-390.00	FOREIGN CASUALTY TAX DIST	150,000	136,287	150,000
03-411-420.00	DUES,SUBSCRPTNS,MEMBRSHPS	0	0	0
03-411-530.00	FIRE CO. DISTRIBUTION	120,000	120,000	130,000
	<b>PUBLIC SAFETY - FIRE Totals:</b>	<b>328,610</b>	<b>310,897</b>	<b>380,545</b>

<u>Acct No</u>	<u>Account Description</u>	<u>2015 Original Budget</u>	<u>2015 Amended Budget</u>	<u>2016 Budget</u>
<u>Fire Fund</u>				
	Fire Fund Revenue Totals:	<u>320,290</u>	<u>307,367</u>	<u>375,935</u>
	Fire Fund Expenditure Totals:	<u>328,610</u>	<u>310,897</u>	<u>380,545</u>
	Fire Fund Totals:	<u>( 8,320 )</u>	<u>( 3,530 )</u>	<u>( 4,610 )</u>

# PARKS & RECREATION FUND

05

Estimated Beginning Fund Balance

Revenues

Expenditures

\$75,960	\$469,549	\$545,255
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## 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 fees expected from signs and park pavilion rentals and the TYA contract that will require a payment to the Township for field maintenance costs of \$19,004.

## EXPENSES

The 2016 budget for park maintenance totals \$214,950 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 department. The budget also includes a \$113,000 transfer to the Pool Operating Fund and \$207,000 to the Parks Capital Fund.

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



<u>Acct No</u>	<u>Account Description</u>	<u>2015 Original Budget</u>	<u>2015 Amended Budget</u>	<u>2016 Budget</u>
<u>Park and Rec. Fund</u>				
<u>REAL ESTATE TAXES</u>				
05-301-100.00	REAL ESTATE TAX CURRENT	358,400	359,670	367,445
05-301-101.00	REAL ESTATE TAX DISCOUNT	( 6,450 )	( 6,800 )	( 6,615 )
05-301-102.00	REAL ESTATE TAX PENALTY	1,400	1,400	1,460
05-301-104.00	REAL ESTATE TAX REFUNDS	0	0	0
05-301-200.00	REAL ESTATE TAX PRIOR	1,150	1,750	1,750
05-301-400.00	REAL ESTATE TAX DELINQNT.	900	825	825
05-301-600.00	REAL ESTATE TAX INTERIM	4,750	9,200	3,200
	<b>REAL ESTATE TAXES Totals:</b>	<b>360,150</b>	<b>366,045</b>	<b>368,065</b>
<u>INTEREST ON EARNINGS</u>				
05-341-100.00	INTEREST ON EARNINGS	115	80	80
	<b>INTEREST ON EARNINGS Totals:</b>	<b>115</b>	<b>80</b>	<b>80</b>
<u>RECREATION</u>				
05-367-750.00	RECREATIONAL PROGRAMMING	0	0	0
05-367-750.02	5K Run - Turkey Trot	0	0	0
05-367-750.04	TOWAMENCIN DAY	0	0	0
05-367-750.17	ENVIRONMENTAL FAIR	0	0	0
05-367-750.38	Movie Nights & Concerts	0	0	0
05-367-750.41	Tote Bag Sales	0	0	0
05-367-750.46	Ticket Sales Commission	0	0	0
05-367-750.57	Holiday Lights Festival	0	0	0
05-367-750.58	Memorials	0	0	0
05-367-750.66	POOL OPEN HOUSE	0	0	0
05-367-750.95	Soda Money	0	0	0
05-367-750.99	Miscellaneous Activities (all)	11,000	6,100	7,000
05-367-760.00	PARK RENTAL FEES	6,000	6,300	6,300
05-367-770.00	SIGN RENTAL FEES	2,315	2,060	2,100
	<b>RECREATION Totals:</b>	<b>19,315</b>	<b>14,460</b>	<b>15,400</b>
<u>CONTRIBUTIONS AND DONATIONS</u>				
05-387-300.00	CONTRIBUTION FROM TYA	17,450	18,450	19,004
05-387-301.00	CONTRIBUTIONS FOR TYA	0	0	0

Acct No	Account Description	2015 Original Budget	2015 Amended Budget	2016 Budget
<u>Park and Rec. Fund</u>				
<u>CONTRIBUTIONS AND DONATIONS (Cont.)</u>				
CONTRIBUTIONS AND DONATIONS Totals:		17,450	18,450	19,004
<u>INTERFUND TRANSFERS</u>				
05-392-010.00	Transfer from General Fund	0	0	67,000
INTERFUND TRANSFERS Totals:		0	0	67,000
<u>Department 05-421</u>				
05-421-325.00	POSTAGE	0	0	0
Department 05-421 Totals:		0	0	0
<u>CULTURE - RECREATION ADMIN</u>				
05-451-130.00	PERSONNEL-STAFF	8,400	8,400	9,500
05-451-131.00	PERSONNEL - OVERTIME	0	0	0
05-451-161.00	FICA	640	640	725
05-451-420.00	DUES,SUBSCRPTNS,MEMBRSHPS	220	80	80
05-451-450.00	OTHER CONTRACTED SERVICES	200	0	0
CULTURE - RECREATION ADMIN Totals:		9,460	9,120	10,305
<u>CULTURE - PARKS</u>				
05-454-130.00	PERSONNEL-STAFF	76,150	80,550	85,230
05-454-131.00	PERSONNEL - OVERTIME	0	1,700	0
05-454-156.00	HEALTH INSURANCE	59,500	59,500	59,700
05-454-161.00	FICA	5,825	6,300	6,520
05-454-162.00	UNEMPLOYMENT COMPENSATION	0	0	0
05-454-260.00	SMALL TOOLS/MAINT.	0	100	100
05-454-321.00	GASOLINE	15,000	10,000	15,000
05-454-361.00	ELECTRICITY	2,200	2,200	2,200
05-454-366.00	WATER	1,850	2,200	2,200
05-454-373.00	REPAIR & MAINT. OF FACIL.	40,000	40,000	40,000
05-454-374.00	REPAIR & MAINT. OF EQUIPMT	2,000	2,000	2,000
05-454-450.00	OTHER CONTRACTED SERVICES	2,000	2,000	2,000

Acct No	Account Description	2015 Original Budget	2015 Amended Budget	2016 Budget
<u>Park and Rec. Fund</u>				
<u>CULTURE - PARKS (Cont.)</u>				
	CULTURE - PARKS Totals:	204,525	206,550	214,950
<u>CULTURE - ACTIVITIES</u>				
05-459-220.99	Reserve for Fischers Park	0	0	0
	CULTURE - ACTIVITIES Totals:	0	0	0
<u>Interfund Transfers</u>				
<u>Transfer to Park Capital Fd</u>				
05-492-050.00	TRANSFER TO PARK CAPITAL FUND	0	0	207,000
05-492-100.00	TRANSF TO POOL FUND	178,400	109,000	113,000
	Interfund Transfers Transfer to Park Capital Fd Totals:	178,400	109,000	320,000
	Park and Rec. Fund Revenue Totals:	397,030	399,035	469,549
	Park and Rec. Fund Expenditure Totals:	392,385	324,670	545,255
	Park and Rec. Fund Totals:	4,645	74,365	( 75,706 )

# SWIMMING POOL FUND

06

Estimated Beginning Fund Balance	Revenues	Expenditures
\$12,945	\$264,490	\$274,640

## REVENUES

Pool revenues proposed for 2016 are based on 2015 actual fees received. Swimming pool membership fees are budgeted at \$98,530 and guest fees from daily admissions are anticipated to be \$43,000. A transfer of \$113,000 from the Park and Recreation Fund is also budgeted. Other revenue sources include a concession rental of \$6,000.

The Swim Team will continue to reimburse the Township for part of the cost of the swim team coaches.

## EXPENSES

The cost of the pool operations for 2016 is projected to be \$274,640. The budget includes \$50,000 for repairs and maintenance to the pool. The "H" pool and the Tot Pool may need to be painted or plaster coated. The exact amount is unknown until the pool covers are removed in the early part of the year. The Township will renew the contract with the North Penn YMCA to operate and manage the pool at a cost of \$135,000. This is unchanged from 2015.

Acct No	Account Description	2015 Original Budget	2015 Amended Budget	2016 Budget
<u>Swimming Pool Fund</u>				
<u>POOL FEES</u>				
06-367-200.00	SWIMMING POOL FEES	112,000	98,530	98,530
06-367-210.00	LAY AWAY MEMBERSHIP FEES	0	15	0
06-367-220.00	GUEST FEES	38,000	43,800	43,000
06-367-400.00	CONCESSION RENTAL	6,000	6,000	6,000
06-367-500.00	Pool Programs	0	0	0
	POOL FEES Totals:	156,000	148,345	147,530
<u>CONTRIBUTIONS AND DONATIONS</u>				
06-387-100.00	CONTRIBUTION FROM SWIM TM	3,880	3,880	3,960
	CONTRIBUTIONS AND DONATIONS Totals:	3,880	3,880	3,960
<u>INTERFUND TRANSFERS</u>				
06-392-050.00	TRNSFRS FROM PARK & REC FUND	178,400	109,000	113,000
	INTERFUND TRANSFERS Totals:	178,400	109,000	113,000
<u>GENERAL/ADMIN EXPENSES</u>				
06-452-140.00	PERSONNEL- Pool Managers	0	0	0
06-452-140.01	PERSONNEL - Guards	0	0	0
06-452-140.02	PERSONNEL - SWIM LESSONS	0	0	0
06-452-140.03	PERSONNEL - SWIM COACH	14,430	14,430	14,720
06-452-140.04	Personnel - Pool Maintenance	9,700	10,150	10,515
06-452-161.00	FICA	1,850	2,050	1,930
06-452-162.00	UNEMPLOYMENT COMP	0	475	0
06-452-220.00	MATERIALS/SUPPLIES	34,000	34,000	34,000
06-452-260.00	SMALL TOOLS/MAINT.	0	0	0
06-452-321.00	TELEPHONE	2,000	2,000	2,000
06-452-361.00	ELECTRICITY	15,000	15,000	15,000
06-452-373.00	REPAIR & MAINT. OF FACIL.	124,000	40,000	50,000
06-452-440.00	Credit Card Fees	0	0	375
06-452-450.00	OTHER CONTRACTED SERVICES	146,220	146,220	146,100
	GENERAL/ADMIN EXPENSES Totals:	347,200	264,325	274,640



Acct No	Account Description	2015 Original Budget	2015 Amended Budget	2016 Budget
<u>Swimming Pool Fund</u>				
<u>Transfers to Other Funds</u>				
06-492-180.00	Transfer to Park Capital Fd	0	0	0
	Transfers to Other Funds Totals:	0	0	0
	Swimming Pool Fund Revenue Totals:	338,280	261,225	264,490
	Swimming Pool Fund Expenditure Totals:	347,200	264,325	274,640
	Swimming Pool Fund Totals:	( 8,920 )	( 3,100 )	( 10,150 )

# FISCHER'S PARK FUND

07

Estimated Beginning Fund Balance	Revenues	Expenditures
\$132,263	\$98,000	\$42,580

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 first interest payment was received in 2011.

Additionally, Towamencin Township was the beneficiary of a Charitable Remainder Trust established by Mrs. Arneth. The trust assets were used in combination with a \$300,000 Pennsylvania Community Conservation Partnerships Program (C2P2) Grant for an improvement project, which included a woodland sensory garden, pre-fabricated pavilion/restroom structure, stream bank stabilization and various recreational and ADA accessible improvements.

In addition to income from the trusts, the Township was awarded two \$100,000 C2P2 Grants from PA DCNR to complete additional improvements included in the Fischer's Master Plan. The Township was also notified of a \$170,000 Greenways, Trails and Recreation Program Grant awarded through the Commonwealth to complete added improvements included in the Master Plan. These projects were completed in 2015.

## REVENUES

The 2016 revenue is the income from the perpetual trust only.

## EXPENSES

The budgeted cost of operations is \$42,580.

<u>Acct No</u>	<u>Account Description</u>	<u>2015 Original Budget</u>	<u>2015 Amended Budget</u>	<u>2016 Budget</u>
<b><u>FISCHERS PARK FUND</u></b>				
<b><u>INTEREST ON EARNINGS</u></b>				
07-341-100.00	INTEREST REVENUE	0	0	0
	INTEREST ON EARNINGS Totals:	0	0	0
<b><u>STATE GRANTS</u></b>				
07-354-060.00	DCED Greenways Grant (GTRP)	170,000	170,000	0
07-354-070.00	C2P2 Grant	130,000	130,000	0
	STATE GRANTS Totals:	300,000	300,000	0
<b><u>Source 07-370</u></b>				
07-370-070.00	Miscellaneous Revenue	0	0	0
	Source 07-370 Totals:	0	0	0
<b><u>TRUST DISTRIBUTIONS</u></b>				
07-387-076.00	ARNETH MEMORIAL FUND	0	0	0
07-387-400.00	ARNETH TRUST DISTRIBUTIONS	98,000	98,000	98,000
	TRUST DISTRIBUTIONS Totals:	98,000	98,000	98,000
<b><u>FISCHERS PARK - CAPITAL</u></b>				
07-454-102.00	Fischers Park Design	0	25,000	0
07-454-102.01	Fischers park Construction	440,000	350,000	0
07-454-102.02	Hanks Barn Demolition	0	0	0
07-454-102.03	Trash Cans	0	0	0
07-454-102.04	Equipment (Mower 30%)	0	0	0
	FISCHERS PARK - CAPITAL Totals:	440,000	375,000	0
<b><u>FISCHERS PARK - OPERATING</u></b>				
07-455-130.00	PERSONNEL - STAFF	24,720	24,425	25,620
07-455-131.00	PERSONNEL - OVERTIME	0	300	0
07-455-161.00	FICA	1,900	1,900	1,960

<u>Acct No</u>	<u>Account Description</u>	<u>2015 Original Budget</u>	<u>2015 Amended Budget</u>	<u>2016 Budget</u>
<u>FISCHERS PARK FUND</u>				
<u>FISCHERS PARK - OPERATING (Cont.)</u>				
07-455-361.00	ELECTRICITY	3,300	3,300	3,300
07-455-366.00	WATER	120	0	0
07-455-373.00	REPAIR & MAINT. OF FACIL.	9,200	20,300	9,200
07-455-450.00	OTHER CONTRACTED SERVICES	2,500	2,500	2,500
	FISCHERS PARK - OPERATING Totals:	41,740	52,725	42,580
	FISCHERS PARK FUND OTHER REVENUE Revenue Totals:	398,000	398,000	98,000
	FISCHERS PARK FUND OTHER REVENUE Expenditure Totals:	481,740	427,725	42,580
	FISCHERS PARK FUND OTHER REVENUE Totals:	( 83,740 )	( 29,725 )	55,420

# SEWER FUND

08

Estimated Beginning Fund Balance	Revenues	Expenditures
\$340,427	\$4,989,275	\$4,971,355

## REVENUES

Residential sewer rentals account for \$2,777,400 of the total revenue and commercial/industrial users account for \$1,102,350 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 2016 budget includes \$1,130,625 anticipated from Upper Gwynedd Township sewer rentals.

In 2013, the Township borrowed \$2,500,000 from the Delaware Valley Regional Finance Authority to fund wastewater projects. The Sewer Revenue Note Proceeds are found in the Sewer Note Reserve Fund.

## EXPENSES

The administration and management cost of the Sewer Operations are being funded through a transfer of \$908,200 to the General Fund.

Based on the Towamencin Municipal Authority ("TMA") proposed budget, the direct operating charges are estimated to be \$2,857,100, a 25% increase over the 2015 Budget of \$2,293,490. The increase is primarily due to the withdrawal of Upper Gwynedd Township from the joint Sewer Authority in 2015.

The Sewer Operating Budget includes a transfer of \$780,000 to the Township's Sewer Capital Fund for sewer construction and other improvements.

Acct No	Account Description	2015 Original Budget	2015 Amended Budget	2016 Budget
<u>Sewer Fund</u>				
<u>INTEREST ON EARNINGS</u>				
08-341-100.00	INTEREST ON EARNINGS	250	600	500
	INTEREST ON EARNINGS Totals:	250	600	500
<u>OTHER REVENUE</u>				
08-357-010.00	REIMBURSEMENT - UGTMA	0	0	0
	OTHER REVENUE Totals:	0	0	0
<u>Sewer Charges</u>				
08-364-120.00	S/R RESIDENTIAL-CURRENT	2,785,900	2,775,000	2,777,400
08-364-121.00	SEWER DISCOUNT	( 8,092 )	( 59,000 )	( 66,600 )
08-364-122.00	INTEREST & PENALTIES	0	37,000	37,000
08-364-123.00	SEWER- Upper Gwynedd Twp	0	751,030	1,130,625
08-364-125.00	S/R COM/IND-CURRENT	1,086,866	1,102,350	1,102,350
08-364-900.00	SEWER CERTIFICATES	7,500	7,500	7,500
	Sewer Charges Totals:	3,872,174	4,613,880	4,988,275
<u>MISCELLANEOUS REVENUE</u>				
08-380-010.00	MISCELLANEOUS RECEIPTS	500	500	500
08-380-020.00	Transfer from 2013 Sewer Note	0	0	0
	MISCELLANEOUS REVENUE Totals:	500	500	500
<u>General Govt - Staff</u>				
08-406-210.00	OFFICE SUPPLIES	410	400	400
08-406-310.00	OTHER CONTRACTED SERVICES	513	500	500
08-406-314.00	LEGAL SERVICES	7,175	7,350	6,000
08-406-325.00	POSTAGE	1,640	1,200	1,200
08-406-342.00	PRINTING	1,896	1,500	1,000
08-406-440.00	Credit Card Fees	0	0	0
08-406-450.00	MAINTENANCE AGREEMENTS	5,700	5,700	5,900
	General Govt - Staff Totals:	17,334	16,650	15,000



Acct No	Account Description	2015 Original Budget	2015 Amended Budget	2016 Budget
<u>Sewer Fund</u>				
<b>OPERATIONS</b>				
08-429-130.00	PERSONNEL - Public Works	0	0	0
08-429-249.00	OPERATION EXPENSES	2,293,490	2,439,175	2,857,100
08-429-313.00	ENGINEERING	4,100	2,000	2,000
08-429-368.00	PUMPING STATION FEES	119,464	119,500	130,200
08-429-372.00	REPAIR & MAINT. OF FACIL.	3,229	0	0
08-429-374.00	REPAIR & MAINT. OF EQUIPMT	0	0	0
08-429-384.00	EQUIPMENT RENTAL	0	0	0
08-429-385.00	ANNUAL RENTAL CHARGE	0	0	0
08-429-470.00	CAPITAL SERVICE	0	33,380	142,355
08-429-670.00	I/I PROGRAM	0	0	0
	<b>OPERATIONS Totals:</b>	<b>2,420,283</b>	<b>2,594,055</b>	<b>3,131,655</b>
<b>OTHER EXPENSES</b>				
08-482-330.00	Note Issuance Expenses	0	0	0
08-482-340.00	Principal - 2013 Sewer Note	100,000	100,000	103,000
08-482-341.00	Interest Exp - 2013 Sewer Note	30,000	23,400	33,500
08-482-900.00	Bad Debt Expense	0	0	0
	<b>OTHER EXPENSES Totals:</b>	<b>130,000</b>	<b>123,400</b>	<b>136,500</b>
<u>Interfund Transfers</u>				
08-492-010.00	TRNSFR TO GENERAL FUND	830,000	830,000	908,200
08-492-090.00	TRNSFR TO SEWER CAPTL FD.	480,000	1,309,300	780,000
08-492-230.00	TRNSFR TO DEBT FUND	0	0	0
	<b>Interfund Transfers Totals:</b>	<b>1,310,000</b>	<b>2,139,300</b>	<b>1,688,200</b>
<u>Unencumbered Reserve</u>				
08-493-100.00	Unencumbered Reserve	0	0	0
	<b>Unencumbered Reserve Totals:</b>	<b>0</b>	<b>0</b>	<b>0</b>

<u>Acct No</u>	<u>Account Description</u>	<u>2015 Original Budget</u>	<u>2015 Amended Budget</u>	<u>2016 Budget</u>
<u>Sewer Fund</u>				
	Sewer Fund Revenue Totals:	<u>3,872,924</u>	<u>4,614,980</u>	<u>4,989,275</u>
	Sewer Fund Expenditure Totals:	<u>3,877,617</u>	<u>4,873,405</u>	<u>4,971,355</u>
	Sewer Fund Totals:	<u>( 4,693 )</u>	<u>( 258,425 )</u>	<u>17,920</u>

**SEWER CAPITAL FUND**

**09**

<b>Estimated Beginning Fund Balance</b>	<b>Revenues</b>	<b>Expenditures</b>
\$1,843,766	\$783,730	\$659,000

**REVENUES**

One revenue source for this fund is tapping fees assessed per EDU (Equivalent Dwelling Unit). Based on projected development, it is estimated that approximately \$3,380 will be generated through Tapping Fees in 2016.

A \$780,000 transfer is budgeted from the sewer operating fund for sewer construction and other infrastructure improvements.

**EXPENSES**

Expenses in this fund include \$250,000 to continue the I/I program and \$78,000 for pumping station capital expenses.

Acct No	Account Description	2015 Original Budget	2015 Amended Budget	2016 Budget
<u>Sewer Capital Fund</u>				
<u>INTEREST ON EARNINGS</u>				
09-341-100.00	INTEREST ON EARNINGS	350	130	350
	INTEREST ON EARNINGS Totals:	350	130	350
<u>STATE GRANTS</u>				
09-350-100.00	PA Local Share Acct Grant -75%	200,000	200,000	0
	STATE GRANTS Totals:	200,000	200,000	0
<u>SEWER TAPPING FEES</u>				
09-364-110.00	TAPPING FEES	35,828	505,132	3,380
09-364-115.00	UG Twp Capacity Purchase	0	0	0
	SEWER TAPPING FEES Totals:	35,828	505,132	3,380
<u>INTERFUND TRANSFERS</u>				
09-392-080.00	TRANSFERS FROM SEWER FUND	480,000	1,309,300	780,000
09-392-081.00	Transfers from Sewer Note	403,000	1,029,475	0
	INTERFUND TRANSFERS Totals:	883,000	2,338,775	780,000
<u>CAPITAL OUTLAY</u>				
09-429-313.00	ENGINEERING	10,250	10,000	10,000
09-429-670.00	I/I PROGRAM	250,000	288,000	250,000
09-429-720.00	Pump. Station Capital Charges	86,000	86,000	78,000
09-429-725.00	Lateral Replacement Reimbursed	0	0	0
09-429-726.00	Towamencin Interceptor	0	517,600	100,000
09-429-727.00	Inglewood Sewer Rehab Slipline	267,000	309,600	0
09-429-728.00	Manhole Castings	0	22,900	0
09-429-750.00	Transf to TMA Capital Acct	0	150,000	0
	CAPITAL OUTLAY Totals:	613,250	1,384,100	438,000

<u>Acct No</u>	<u>Account Description</u>	<u>2015 Original Budget</u>	<u>2015 Amended Budget</u>	<u>2016 Budget</u>
<u>Sewer Capital Fund</u>				
<u>OTHER EXPENSES</u>				
09-482-300.00	Legal & Engineering - DEP	25,000	75,000	25,000
09-482-320.00	Legal & Engineering - TMA	0	57,000	20,000
09-482-325.00	Fines - DEP	50,000	21,900	0
09-482-900.00	Bad Debt Expense	0	0	0
	<b>OTHER EXPENSES Totals:</b>	<b>75,000</b>	<b>153,900</b>	<b>45,000</b>
<u>Interfund Transfers</u>				
09-492-010.00	TRNSFR TO GENERAL FUND	0	0	0
09-492-180.00	TRNSFR TO PRK&REC CPTL FD	0	0	0
09-492-230.00	TRNSFR TO DEBT FUND	176,000	176,000	176,000
09-492-660.00	Transfer to Tow Authority	0	0	0
09-492-950.00	TRANS. TO EQUIP RESERVE	0	0	0
	<b>Interfund Transfers Totals:</b>	<b>176,000</b>	<b>176,000</b>	<b>176,000</b>
<u>Unencumbered Reserve</u>				
09-493-100.00	Unencumbered Reserve	0	0	0
	<b>Unencumbered Reserve Totals:</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Sewer Capital Fund Revenue Totals:</b>	<b>1,119,178</b>	<b>3,044,037</b>	<b>783,730</b>
	<b>Sewer Capital Fund Expenditure Totals:</b>	<b>864,250</b>	<b>1,714,000</b>	<b>659,000</b>
	<b>Sewer Capital Fund Totals:</b>	<b>254,928</b>	<b>1,330,037</b>	<b>124,730</b>

# PARK CAPITAL FUND

18

Estimated Beginning Fund Balance	Revenues	Expenditures
\$486	\$207,000	\$206,948

## REVENUES

The only revenue available for 2016 capital projects and debt service is a transfer from the Park and Recreation Fund. No impact fees are included in the 2016 budget.

## EXPENSES

The budget includes \$3,500 for water/electric service at Bustard -1 and \$7,500 for minor field amenities and additions requested by TYA.

There is also a transfer of \$196,000 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.



<u>Acct No</u>	<u>Account Description</u>	<u>2015 Original Budget</u>	<u>2015 Amended Budget</u>	<u>2016 Budget</u>
<u>Park Capital Fund</u>				
<u>INTEREST ON EARNINGS</u>				
18-341-100.00	INTEREST ON EARNINGS	15	50	0
18-341-101.00	INTEREST EARNINGS - 2007 BOND	0	0	0
	INTEREST ON EARNINGS Totals:	15	50	0
<u>STATE GRANT</u>				
18-354-070.01	State Grant - DCNR	0	0	0
18-354-070.02	State Grant - Growing Greener	0	0	0
18-354-070.03	DCNR - C2P2 GRANT	0	0	0
18-354-070.04	State Grant - C2P2- Bustard	0	0	0
18-354-070.99	State Grant - Misc.	0	0	0
	STATE GRANT Totals:	0	0	0
<u>OTHER GRANTS</u>				
18-357-070.00	COUNTY GRANTS	0	0	0
	OTHER GRANTS Totals:	0	0	0
<u>MISCELLANEOUS REVENUE</u>				
18-380-050.00	MISCELLANEOUS RECEIPTS	163,214	163,214	0
	MISCELLANEOUS REVENUE Totals:	163,214	163,214	0
<u>Impact Fees</u>				
18-383-100.00	IMPACT FEES	50,000	57,000	0
	Impact Fees Totals:	50,000	57,000	0
<u>OTHER REVENUE</u>				
18-387-070.00	MISCELLANEOUS RECEIPTS	9,100	0	0
18-387-074.00	Donated Open Space	0	0	0
18-387-075.00	DR HOLLENBECK MEMORIAL FUND	0	0	0
18-387-076.00	Sharon Luma Memorial Fund	0	0	0

Acct No	Account Description	2015 Original Budget	2015 Amended Budget	2016 Budget
<u>Park Capital Fund</u>				
<u>OTHER REVENUE (Cont.)</u>				
	OTHER REVENUE Totals:	9,100	0	0
<u>INTERFUND TRANSFERS</u>				
18-392-010.00	Transfer from General Fund	0	0	0
18-392-050.00	TRNSFRS FM PARK & REC. FD	0	0	207,000
18-392-090.00	TRNSFRS FM SEWER CAPTL FD	0	0	0
18-392-230.00	Transfer from Debt	0	0	0
18-392-300.00	TRANSFER FROM GEN CAPITAL	0	0	0
18-392-940.00	TRNSFR FM GENERAL RSRV FD	0	0	0
18-392-960.00	TRNSFR FM SEWER RESRV FD	0	0	0
18-392-970.00	TRANSFER FROM POOL RES.	0	0	0
	INTERFUND TRANSFERS Totals:	0	0	207,000
<u>BOND PROCEEDS</u>				
18-393-102.00	PROCEEDS FROM 2007 BOND	0	0	0
	BOND PROCEEDS Totals:	0	0	0
<u>Park Capital Projects</u>				
18-454-101.00	MISCELLANEOUS PARKS	0	0	7,500
18-454-103.00	BUSTARD ROAD PARK	0	0	3,500
18-454-104.00	WEIKEL ROAD PARK	0	0	0
18-454-105.00	SPECT PARK	0	0	0
18-454-106.00	DRINNON WAY	0	0	0
18-454-107.00	MORGAN WAY	0	0	0
18-454-108.00	GRIST MILL PARK	0	0	0
18-454-109.00	FIREHOUSE PARK	0	0	0
18-454-112.00	BUTCH CLEMENS PARK	40,000	40,000	0
18-454-113.00	Green Lane Road Park	0	0	0
18-454-114.00	Valley View Park	0	0	0
18-454-115.00	Heebner Park	0	0	0
18-454-116.00	Dr. Hollenbeck Mem. Pavilion	0	0	0
18-454-117.00	Sharon Luma Memorial	0	0	0
	Park Capital Projects Totals:	40,000	40,000	11,000

<u>Acct No</u>	<u>Account Description</u>	<u>2015 Original Budget</u>	<u>2015 Amended Budget</u>	<u>2016 Budget</u>
<u>Park Capital Fund</u>				
<u>Interfund Transfers</u>				
18-492-230.00	TRNSFR TO DEBT FUND	196,080	196,080	195,948
18-492-231.00	TRANS. TO EQUIP RESERVE	0	0	0
18-492-950.00	TRANS. TO EQUIP RESERVE	0	0	0
	Interfund Transfers Totals:	196,080	196,080	195,948
<u>Unencumbered Reserve</u>				
18-493-100.00	Unencumbered Reserve	0	0	0
18-493-200.00	Reserved Funds	0	0	0
18-493-201.00	Reserved - Property Acquisition	0	0	0
	Unencumbered Reserve Totals:	0	0	0
	Park Capital Fund Revenue Totals:	222,329	220,264	207,000
	Park Capital Fund Expenditure Totals:	236,080	236,080	206,948
	Park Capital Fund Totals:	( 13,751 )	( 15,816 )	52

# PUBLIC ART FUND

19

Estimated Beginning Fund Balance

Revenues

Expenditures

\$115,393	\$50	\$0
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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 Overly District.

## EXPENSES

In 2015, the Board of Supervisors authorized Simone Collins to design "Gateway Signs" for the Township. Since the signs and manufacturer have not been finalized, there are no expenses scheduled for 2016.

<u>Acct No</u>	<u>Account Description</u>	<u>2015 Original Budget</u>	<u>2015 Amended Budget</u>	<u>2016 Budget</u>
<u>Public Art Fund</u>				
<u>INTEREST ON EARNINGS</u>				
19-341-100.00	INTEREST ON EARNINGS	60	60	50
	INTEREST ON EARNINGS Totals:	60	60	50
<u>Impact Fees</u>				
19-383-100.00	IMPACT FEES	0	0	0
	Impact Fees Totals:	0	0	0
<u>Capital Outlay</u>				
19-459-720.00	PUBLIC ART PROGRAM	0	5,000	0
	Capital Outlay Totals:	0	5,000	0
	Public Art Fund Revenue Totals:	60	60	50
	Public Art Fund Expenditure Totals:	0	5,000	0
	Public Art Fund Totals:	60	( 4,940 )	50

## DEBT SERVICE FUND

23

Estimated Beginning Fund Balance	Revenues	Expenditures
\$4,732	\$1,766,873	\$1,767,121

### REVENUES:

Based on the millage and homestead exemption, the Real Estate Tax will generate \$707,100 in revenue, which is 2.3% higher than budgeted in 2015.

### EXPENDITURES:

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 and the capital equipment leases.

In 2015, the Township entered into a three year lease agreement with Kansas State Bank. The lease/purchase agreement is for a skid steer, dump truck and 2 pick-up trucks. The first payment is scheduled for January 15, 2016.

The Debt Fund provides for a transfer of \$619,981 to the Towamencin Township Infrastructure Authority to fund the debt service associated with the Village area transportation improvements.



Acct No	Account Description	2015 Original Budget	2015 Amended Budget	2016 Budget
<u>Debt Service Fund</u>				
<u>REAL ESTATE TAXES</u>				
23-301-100.00	REAL ESTATE TAX CURRENT	688,500	691,085	706,000
23-301-101.00	REAL ESTATE TAX DISCOUNT	( 12,400 )	( 13,200 )	( 12,700 )
23-301-102.00	REAL ESTATE TAX PENALTY	2,800	2,800	2,800
23-301-104.00	REAL ESTATE TAX REFUNDS	0	0	0
23-301-200.00	REAL ESTATE TAX PRIOR	3,000	3,350	3,350
23-301-400.00	REAL ESTATE TAX DELINQNT.	2,300	1,550	1,550
23-301-600.00	REAL ESTATE TAX INTERIM	6,700	18,000	6,100
	REAL ESTATE TAXES Totals:	690,900	703,585	707,100
<u>INTEREST ON EARNINGS</u>				
23-341-100.00	INTEREST ON EARNINGS	70	0	0
	INTEREST ON EARNINGS Totals:	70	0	0
<u>SALE OF ASSETS</u>				
23-391-100.00	Sale of Asets	0	0	0
	SALE OF ASSETS Totals:	0	0	0
<u>INTERFUND TRANSFERS</u>				
23-392-010.00	TRANSFERS FROM GENERAL FD	615,000	615,000	650,000
23-392-080.00	TRANSFERS FROM SEWER FUND	0	0	0
23-392-090.00	TRNSFRS FM SEWER CAPTL FD	176,000	176,000	176,000
23-392-180.00	TRNSFR FM PARK CAPITAL FD	196,080	196,080	195,948
23-392-250.00	Transfer from TTIA	0	0	0
23-392-300.00	TRNSFR FM GENERAL CAPITAL	0	0	0
23-392-330.00	TRANSFER FR TRAFFIC IMPACT	63,509	25,684	37,825
	INTERFUND TRANSFERS Totals:	1,050,589	1,012,764	1,059,773
<u>Debt - Principal</u>				
23-471-201.00	PRINCIPAL - 2000 NOTE	456,000	456,000	481,000
23-471-202.00	PRINCIPAL - 2002 NOTE	190,000	190,000	195,000
23-471-205.00	PRINCIPAL - 2012 NOTE (pool)	126,000	126,000	129,000
23-471-400.05	Capital Lease - 2014 Car Video	23,826	23,826	22,333

<u>Acct No</u>	<u>Account Description</u>	<u>2015 Original Budget</u>	<u>2015 Amended Budget</u>	<u>2016 Budget</u>
<u>Debt Service Fund</u>				
<u>Debt - Principal (Cont.)</u>				
23-471-400.10	Cap Lease - 2011 Loader & IT	53,698	53,698	0
23-471-400.11	Cap Lease-2013 Trucks/phones	100,148	100,148	62,912
23-471-400.12	Cap Lease - 2015 Vehicles	0	0	91,557
	Debt - Principal Totals:	949,672	949,672	981,802
<u>Debt - Interest Payments</u>				
23-472-201.00	INTEREST - 2000	40,000	27,500	34,000
23-472-202.00	INTEREST - 2002 NOTE	57,600	39,200	55,000
23-472-203.00	Interest - TAN	0	0	0
23-472-205.00	INTEREST -2012 NOTE (pool)	70,080	70,080	66,948
23-472-206.00	INTEREST 2007 BOND (pool)	0	0	0
23-472-400.02	Cap Lease Int. - 2004 Backhoe	0	0	0
23-472-400.05	Cap Lease Int- 2014 Car Video	948	948	2,440
23-472-400.07	Cap Lease Int. - 2007 Pick Ups	0	0	0
23-472-400.09	Capital Lease Int - 2008 Mower	0	0	0
23-472-400.10	Cap Lease Int - 2011 Loader/IT	1,405	1,405	0
23-472-400.11	Cap Lease Int - 2013 Trucks	4,885	4,885	2,733
23-472-400.12	Cap Lease int. - 2015 Vehicles	0	0	4,217
	Debt - Interest Payments Totals:	174,918	144,018	165,338
<u>BOND ISSUE FEES</u>				
23-473-100.00	ISSUANCE COSTS	0	0	0
	BOND ISSUE FEES Totals:	0	0	0
<u>ADMINISTRATIVE FEES</u>				
23-475-100.00	ADMINISTRATIVE FEES	0	0	0
	ADMINISTRATIVE FEES Totals:	0	0	0
<u>Interfund Transfers</u>				
23-492-180.00	Transfer to Park Capital Fd	0	0	0
23-492-330.00	TRANS TO TRAFFIC IMPACT	0	0	0
23-492-980.00	Transfer to TTIA	617,691	617,691	619,981

<u>Acct No</u>	<u>Account Description</u>	<u>2015 Original Budget</u>	<u>2015 Amended Budget</u>	<u>2016 Budget</u>
<u>Debt Service Fund</u>				
<u>Interfund Transfers (Cont.)</u>				
	Interfund Transfers Totals:	617,691	617,691	619,981
<u>Reserved Funds</u>				
23-493-200.00	Reserved Funds	0	0	0
23-493-201.00	Reserved - Traffic Impact	0	0	0
	Reserved Funds Totals:	0	0	0
	Debt Service Fund Revenue Totals:	1,741,559	1,716,349	1,766,873
	Debt Service Fund Expenditure Totals:	1,742,281	1,711,381	1,767,121
	Debt Service Fund Totals:	( 722 )	4,968	( 248 )

# GENERAL CAPITAL FUND

30

Estimated Beginning Fund Balance

Revenues

Expenditures

\$1,564	\$446,477	\$447,388
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This Fund is used to replace Township equipment, including vehicles, along with improvements to Township facilities. This Fund receives its revenue from the General Fund, as well as other miscellaneous revenue such as sale of assets.

## REVENUES

The Township was awarded \$180,000 from the 2013 Automated Red Light Enforcement (ARLE) grant program. The Township traffic engineer has recommended a scope of work totaling \$186,000 to provide safety and operational upgrades to numerous traffic signals in Towamencin using the grant funds.

During 2015, the Board authorized the submission of an additional ARLE grant for improvements to the intersection at Old Forty Foot Road and Rittenhouse Road. The grant match budgeted is \$20,911 for engineering fees.

A transfer from the General Fund of \$26,000 will be made to cover the expenses.

## EXPENSES

Approved expenditures for traffic signal improvements total \$447,388.

<u>Acct No</u>	<u>Account Description</u>	<u>2015 Original Budget</u>	<u>2015 Amended Budget</u>	<u>2016 Budget</u>
<u>General Capital Fund</u>				
<u>INTEREST ON EARNINGS</u>				
30-341-100.00	INTEREST ON EARNINGS	0	0	0
	INTEREST ON EARNINGS Totals:	0	0	0
<u>FEDERAL GRANTS</u>				
30-351-020.00	FEDERAL GRANTS	0	0	0
	FEDERAL GRANTS Totals:	0	0	0
<u>STATE GRANTS</u>				
30-354-010.00	STATE GRANTS	0	0	0
30-354-020.00	PENNDOT - A.R.L.E. GRANT	180,000	0	180,000
30-354-020.01	PENNDOT -A.R.L.E Grant #2	0	0	240,477
30-354-030.00	DCED Emergency Responders Grant	0	0	0
	STATE GRANTS Totals:	180,000	0	420,477
<u>MISCELLANEOUS REVENUE</u>				
30-380-050.00	MISCELLANEOUS RECEIPTS	0	0	0
	MISCELLANEOUS REVENUE Totals:	0	0	0
<u>SALE OF ASSETS</u>				
30-391-100.00	SALE OF ASSETS	0	10,000	0
	SALE OF ASSETS Totals:	0	10,000	0
<u>INTERFUND TRANSFERS</u>				
30-392-010.00	TRANSFER FROM GENERAL FD	57,000	210,000	26,000
30-392-230.00	Transfer from Debt	0	0	0
30-392-950.00	TRNSFR FM GENERAL RSRV FD	0	0	0
	INTERFUND TRANSFERS Totals:	57,000	210,000	26,000

Acct No	Account Description	2015 Original Budget	2015 Amended Budget	2016 Budget
<u>General Capital Fund</u>				
<u>LEASE PROCEEDS</u>				
30-393-300.00	PROCEEDS FROM LEASE-PURCHASE	0	273,813	0
	LEASE PROCEEDS Totals:	0	273,813	0
<u>GENERAL GOVT - BLDGS &amp; PLANT</u>				
30-409-710.00	Property Acquisition	0	0	0
30-409-721.00	ROAD CONSTRUCTION	0	0	0
30-409-722.00	STORM WATER MANAGEMENT	0	130,000	0
30-409-723.00	BRIDGE CONSTRUCTION	0	0	0
30-409-730.00	BUILDING IMPROVEMENTS	50,000	237,664	0
30-409-731.00	TRAFFIC SIGNALS	186,000	22,000	186,000
30-409-731.01	ARLE-Rittenhouse & Old Bustard	0	5,000	261,388
30-409-741.00	AUTOMOBILES	0	45,850	0
30-409-742.00	TRUCKS	0	225,480	0
30-409-743.00	OTHER EQUIPMENT	990	58,800	0
30-409-744.00	FURNITURE/FIXTURES	0	0	0
30-409-760.00	DATA PROCESSING	0	2,200	0
	GENERAL GOVT - BLDGS & PLANT Totals:	236,990	726,994	447,388
<u>Interfund Transfers</u>				
30-492-010.00	TRNSFR TO GENERAL FUND	0	0	0
30-492-050.00	TRANSFER TO PARK FUND	0	0	0
30-492-180.00	Transfer to Park Capital Fd	0	0	0
30-492-230.00	TRANSFER TO DEBT FUND	0	0	0
30-492-330.00	TRANS TO TRAFFIC IMPACT	0	0	0
30-492-940.00	TRNSFR TO GENRL RESRV FD.	0	0	0
30-492-950.00	TRANS. TO EQUIP RESERVE	0	0	0
30-492-980.00	Transfer to TTIA	0	0	0
	Interfund Transfers Totals:	0	0	0



<u>Acct No</u>	<u>Account Description</u>	<u>2015 Original Budget</u>	<u>2015 Amended Budget</u>	<u>2016 Budget</u>
<u>General Capital Fund</u>				
	General Capital Fund Revenue Totals:	237,000	493,813	446,477
	General Capital Fund Expenditure Totals:	236,990	726,994	447,388
	General Capital Fund Totals:	10	( 233,181 )	( 911 )

## TRAFFIC IMPACT FUND

33

Estimated Beginning Fund Balance	Revenues	Expenditures
\$57,996	\$44,516	\$37,825

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.

### REVENUES

The Traffic Impact Fund has an estimated beginning Fund Balance of \$57,996 with revenues of \$44,501 projected to be generated in 2016 through Impact Fees.

### EXPENSES

The Traffic Impact Fund will transfer \$37,825 to the Debt Fund.

<u>Acct No</u>	<u>Account Description</u>	<u>2015 Original Budget</u>	<u>2015 Amended Budget</u>	<u>2016 Budget</u>
<u>Traffic Impact Fund</u>				
<u>INTEREST ON EARNINGS</u>				
33-341-100.00	INTEREST ON EARNINGS	0	15	15
	INTEREST ON EARNINGS Totals:	0	15	15
<u>FEDERAL GRANTS</u>				
33-351-010.00	FEDERAL GRANTS	0	0	0
	FEDERAL GRANTS Totals:	0	0	0
<u>OTHER GRANTS</u>				
33-357-010.00	COUNTY GRANTS	0	0	0
	OTHER GRANTS Totals:	0	0	0
<u>OTHER REVENUE</u>				
33-383-050.00	MISCELLANEOUS FEES	0	0	0
33-383-100.00	IMPACT FEES	74,717	30,216	44,501
	OTHER REVENUE Totals:	74,717	30,216	44,501
<u>INTERFUND TRANSFERS</u>				
33-392-010.00	TRANSFER FROM GENERAL FD	0	0	0
33-392-230.00	Transfer from Debt	0	0	0
33-392-250.00	Transfer from TTIA	0	0	0
33-392-300.00	TRANS FROM GENERAL CAP	0	0	0
	INTERFUND TRANSFERS Totals:	0	0	0
<u>ENGINEERING</u>				
33-409-313.00	ENGINEERING	0	0	0
33-409-314.00	LEGAL SERVICES	0	0	0
33-409-610.00	ROAD CONSTRUCTION	0	0	0
33-409-710.00	RIGHT OF WAY ACQUISITIONS	0	0	0
33-409-740.00	TRAFFIC SIGNALS	0	0	0

<u>Acct No</u>	<u>Account Description</u>	<u>2015 Original Budget</u>	<u>2015 Amended Budget</u>	<u>2016 Budget</u>
<u>Traffic Impact Fund</u>				
<u>ENGINEERING (Cont.)</u>				
33-409-760.00	DATA PROCESSING	0	0	0
	ENGINEERING Totals:	0	0	0
<u>Operating Leases</u>				
33-473-100.00	Issuance Costs	0	0	0
	Operating Leases Totals:	0	0	0
<u>Interfund Transfers</u>				
33-492-010.00	TRNSFR TO GENERAL FUND	0	0	0
33-492-080.00	TRNSFR TO SEWER FUND	0	0	0
33-492-230.00	Transfer to Debt Fund	63,509	25,684	37,825
33-492-980.00	TRANSFER TO TIA	0	0	0
	Interfund Transfers Totals:	63,509	25,684	37,825
<u>Reserved Funds</u>				
33-493-200.00	Reserved Funds	0	0	0
	Reserved Funds Totals:	0	0	0
	Traffic Impact Fund Revenue Totals:	74,717	30,231	44,516
	Traffic Impact Fund Expenditure Totals:	63,509	25,684	37,825
	Traffic Impact Fund Totals:	11,208	4,547	6,691

# HIGHWAY AID FUND

35

Estimated Beginning Fund Balance	Revenues	Expenditures
\$58,763	\$472,844	\$531,600

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 our 2015 population and the 57.65 miles of Township-owned streets.

In recent years, the largest portion of the Fund has been used for the resurfacing of streets, and a smaller portion used towards the allocation of capital equipment purchased for the maintenance of the roads. 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

We are expecting to receive \$472,844 from the State in 2016. This is second year with a 17% increase in funding. Including interest, there is a combined revenue of \$472,844.

## 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 2016. The streets for resurfacing will be selected at a later date.

Acct No	Account Description	2015 Original Budget	2015 Amended Budget	2016 Budget
<u>Liquid Fuels Fund</u>				
<u>INTEREST ON EARNINGS</u>				
35-341-100.00	INTEREST ON EARNINGS	300	412	400
	INTEREST ON EARNINGS Totals:	300	412	400
<u>State Shared Revenues &amp; Entitl</u>				
35-355-020.00	STATE GRANT	0	0	0
35-355-030.00	LIQUID FUEL ENTITLEMENT	402,398	415,435	472,444
	State Shared Revenues & Entitl Totals:	402,398	415,435	472,444
<u>INTERFUND TRANSFERS</u>				
35-392-010.00	TRANSFERS FROM GENERAL FD	0	0	0
	INTERFUND TRANSFERS Totals:	0	0	0
<u>EQUIPMENT MAINTENANCE</u>				
35-437-374.00	REPAIR & MAINT. OF EQUIPMT	0	0	0
	EQUIPMENT MAINTENANCE Totals:	0	0	0
<u>Road Maintenance</u>				
35-438-130.00	PERSONNEL-STAFF	0	0	0
35-438-220.00	MATERIALS/SUPPLIES	0	0	0
35-438-450.00	OTHER CONTRACTED SERVICES	416,210	370,600	531,600
35-438-750.00	Equipment	0	0	0
	Road Maintenance Totals:	416,210	370,600	531,600
<u>Interfund Transfers</u>				
35-492-100.00	TRANSFER TO GENERAL FUND	0	0	0
	Interfund Transfers Totals:	0	0	0

<u>Acct No</u>	<u>Account Description</u>	<u>2015 Original Budget</u>	<u>2015 Amended Budget</u>	<u>2016 Budget</u>
<u>Liquid Fuels Fund</u>				
<u>Unencumbered Reserve</u>				
35-493-100.00	Unencumbered Reserve	<u>0</u>	<u>0</u>	<u>0</u>
	Unencumbered Reserve Totals:	<u>0</u>	<u>0</u>	<u>0</u>
	Liquid Fuels Fund Revenue Totals:	<u>402,698</u>	<u>415,847</u>	<u>472,844</u>
	Liquid Fuels Fund Expenditure Totals:	<u>416,210</u>	<u>370,600</u>	<u>531,600</u>
	Liquid Fuels Fund Totals:	<u>( 13,512 )</u>	<u>45,247</u>	<u>( 58,756 )</u>

# TOWAMENCIN TOWNSHIP INFRASTRUCTURE AUTHORITY

85

Estimated Beginning Fund Balance	Revenues	Expenditures
\$27,991	\$1,195,006	\$1,222,981

The 2016 budget assumes that the one remaining right of way acquisition dispute that has not been completed will be resolved in 2016. The 2016 budget provides for reimbursement from PennDOT for 90% of costs associated with right-of-way acquisitions for the Forty Foot Road project, per the 2006 amended agreement between TTIA and PennDOT.

## REVENUES:

On November 1, 2014, the Authority refunded the outstanding Guaranteed Revenue Bonds that were issued in 2006 with two fixed rate notes. The transfer of \$619,981 from the Debt Fund will fund the principal and interest payments on the 2014 Notes with the First National Bank of Newtown.

Based on the projected professional costs and Estimated Just Compensation for the one remaining property involved in right-of-way acquisition, the PennDOT reimbursement is calculated to be \$540,000 for 2016.

A transfer from the Township General Fund of \$26,000 is projected to cover Authority expenses.

## EXPENDITURES:

Legal services for 2016 are estimated to be \$75,000.

Property acquisitions costs are budgeted at \$525,000.

The principal and interest payable in 2016 for the fixed rate notes will be \$619,981.



Acct No	Account Description	2015 Original Budget	2015 Amended Budget	2016 Budget
<u>TOWAMENCIN INFRASTRUCTURE AUTH</u>				
<u>INTEREST ON EARNINGS</u>				
85-341-100.00	INTEREST EARNINGS	25	25	25
	INTEREST ON EARNINGS Totals:	25	25	25
<u>STATE GRANT</u>				
85-354-070.10	PA DOT - REIMBURSEMENT	540,000	36,100	540,000
	STATE GRANT Totals:	540,000	36,100	540,000
<u>MISCELLANEOUS REVENUE</u>				
85-380-050.00	MISCELLANEOUS RECEIPTS	0	0	0
	MISCELLANEOUS REVENUE Totals:	0	0	0
<u>TRANSFERS FROM TWP</u>				
85-392-230.00	TRANSFER FROM DEBT	617,691	617,691	619,981
85-392-300.00	Transfer from General Fund	21,000	0	35,000
85-392-330.00	TRANSFER FROM TRAFFIC IMPACT	0	0	0
	TRANSFERS FROM TWP Totals:	638,691	617,691	654,981
<u>Prior Year Carryforward</u>				
85-399-100.00	Prior Year Carryforward	0	0	0
	Prior Year Carryforward Totals:	0	0	0
<u>General Govt - Staff</u>				
85-406-310.00	OTHER PROFESSIONAL FEES	0	1,000	0
85-406-311.00	ACCOUNTING SERVICES	0	0	0
85-406-314.00	LEGAL SERVICES	75,000	55,000	75,000
	General Govt - Staff Totals:	75,000	56,000	75,000

<u>Acct No</u>	<u>Account Description</u>	<u>2015 Original Budget</u>	<u>2015 Amended Budget</u>	<u>2016 Budget</u>
<b><u>TOWAMENCIN INFRASTRUCTURE AUTH</u></b>				
<b><u>ENGINEERING &amp; ROW</u></b>				
85-409-313.00	ENGINEERING	0	0	0
85-409-480.00	AMORT OF BOND ISSUANCE COSTS	0	0	0
85-409-610.00	ROAD CONSTRUCTION	0	0	0
85-409-710.00	RIGHT OF WAY ACQUISITIONS	525,000	0	525,000
85-409-820.00	DEPRECIATION EXPENSE	0	0	0
	<b>ENGINEERING &amp; ROW Totals:</b>	<b>525,000</b>	<b>0</b>	<b>525,000</b>
<b><u>PRINCIPAL</u></b>				
85-471-201.00	PRINCIPAL - DEL VAL	0	0	0
85-471-202.00	Principal - New Garden	0	0	0
85-471-203.00	PRINCIPAL - SERIES 2006	0	0	0
85-471-204.00	Principal - 2014 Note	400,000	400,000	412,000
	<b>PRINCIPAL Totals:</b>	<b>400,000</b>	<b>400,000</b>	<b>412,000</b>
<b><u>INTEREST EXPENSE</u></b>				
85-472-201.00	INTEREST - DEL VAL	0	0	0
85-472-203.00	INTEREST - SERIES 2006	0	0	0
85-472-204.00	INTEREST - NEW GARDEN	0	0	0
85-472-205.00	INTEREST - 2014 NOTE	217,691	217,691	207,981
	<b>INTEREST EXPENSE Totals:</b>	<b>217,691</b>	<b>217,691</b>	<b>207,981</b>
<b><u>Operating Leases</u></b>				
85-473-100.00	Issuance Costs	0	0	0
	<b>Operating Leases Totals:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b><u>INSURANCES</u></b>				
85-486-352.00	LIABILITY INSURANCE	3,000	2,888	3,000
	<b>INSURANCES Totals:</b>	<b>3,000</b>	<b>2,888</b>	<b>3,000</b>

<u>Acct No</u>	<u>Account Description</u>	<u>2015 Original Budget</u>	<u>2015 Amended Budget</u>	<u>2016 Budget</u>
<u>TOWAMENCIN INFRASTRUCTURE AUTH</u>				
<u>Interfund Transfers</u>				
85-492-230.00	TRANSFER TO DEBT SVC FUND	0	0	0
85-492-330.00	TRANS TO TRAFFIC IMPACT	0	0	0
	Interfund Transfers Totals:	0	0	0
	TOWAMENCIN INFRASTRUCTURE AUTH			
	Interfund Transfers Revenue Totals:	1,178,716	653,816	1,195,006
	TOWAMENCIN INFRASTRUCTURE AUTH			
	Interfund Transfers Expenditure Totals:	1,220,691	676,579	1,222,981
	TOWAMENCIN INFRASTRUCTURE AUTH			
	Interfund Transfers Totals:	( 41,975 )	( 22,763 )	( 27,975 )

## CAPITAL EQUIPMENT RESERVE FUND

95

Estimated Beginning Fund Balance	Revenues	Expenditures
\$195,000	\$0	\$0

In 2015, the Township allocated \$195,000 to a reserve fund for capital improvements to be determined at a later date.

### REVENUES

There are no revenues or transfers budgeted in 2016.

### EXPENSES

The budget does not include specific projects, vehicles or equipment purchases. Expenses, if any, will be determined at a later date.

Acct No	Account Description	2015 Original Budget	2015 Amended Budget	2016 Budget
<u>Capital Equipment Reserve Fund</u>				
<u>INTEREST ON EARNINGS</u>				
95-341-100.00	INTEREST ON EARNINGS	0	0	0
	INTEREST ON EARNINGS Totals:	0	0	0
<u>Source 95-391</u>				
95-391-100.00	SALE OF ASSETS	0	0	0
	Source 95-391 Totals:	0	0	0
<u>Source 95-392</u>				
95-392-010.00	TRANSFERS FROM GENERAL FD	0	195,000	0
95-392-050.00	TRNSFRS FM PARK & REC. FD	0	0	0
95-392-080.00	TRANSFERS FROM SEWER FUND	0	0	0
95-392-090.00	TRNSFRS FM SEWER CAPTL FD	0	0	0
95-392-180.00	TRNSFR FM PARK CAPITAL FD	0	0	0
95-392-300.00	TRNSFR FM GENERAL CAPITAL	0	0	0
95-392-350.00	TRNSFR FM LIQUID FUELS FD	0	0	0
	Source 95-392 Totals:	0	195,000	0
<u>Source 95-393</u>				
95-393-130.00	PROCEEDS FROM DEBT	0	0	0
	Source 95-393 Totals:	0	0	0
<u>Department 95-492</u>				
95-492-010.00	TRNSFR TO GENERAL FUND	0	0	0
95-492-300.00	TRNSFR TO GEN. CAPITAL FD	0	0	0
	Department 95-492 Totals:	0	0	0
<u>FIXED ASSETS</u>				
95-700-741.00	VEHICLES & CONSTR EQUIP	0	0	0
95-700-742.00	TRUCKS	0	0	0

Acct No	Account Description	2015 Original Budget	2015 Amended Budget	2016 Budget
<u>Capital Equipment Reserve Fund</u>				
<u>FIXED ASSETS (Cont.)</u>				
95-700-751.00	MACHINERY & EQUIPMENT	0	0	0
95-700-752.00	FURNITURE/FIXTURES	0	0	0
FIXED ASSETS Totals:		0	0	0
Capital Equipment Reserve Fund Totals:		0	195,000	0

## SEWER NOTE RESERVE FUND

96

Estimated Beginning Fund Balance	Revenues	Expenditures
\$226,711	\$100	\$0

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

### REVENUES

The revenue source for this fund is interest earnings.

### EXPENSES

Expenses in the Sewer Capital fund include \$250,000 for continuation of the I/I program and \$78,000 for pumping station capital expenses.

The budget does not include reimbursement of these expenses from Sewer Revenue Note since the balance in the Sewer Capital Fund is expected to cover the expenses.

Acct No	Account Description	2015 Original Budget	2015 Amended Budget	2016 Budget
<u>Sewer Reserve Fund</u>				
<u>INTEREST ON EARNINGS</u>				
96-341-100.00	INTEREST ON EARNINGS	0	0	0
96-341-200.00	Interest - Sewer Capital Note	600	400	100
	INTEREST ON EARNINGS Totals:	600	400	100
<u>Source 96-392</u>				
96-392-080.00	TRANSFERS FROM SEWER FUND	0	0	0
96-392-090.00	TRNSFRS FM SEWER CAPTL FD	0	0	0
	Source 96-392 Totals:	0	0	0
<u>Department 96-492</u>				
96-492-080.00	TRNSFR TO SEWER FUND	0	0	0
96-492-090.00	TRNSFR TO SEWER CAPTL FD.	403,000	1,029,475	0
96-492-180.00	TRNSFR TO PRK&REC CPTL FD	0	0	0
	Department 96-492 Totals:	403,000	1,029,475	0
	Sewer Reserve Fund Revenue Totals:	600	400	100
	Sewer Reserve Fund Expenditure Totals:	403,000	1,029,475	0
	Sewer Reserve Fund Totals:	( 402,400 )	( 1,029,075 )	100
	Grand Totals:	( 675,060 )	31,531	( 402,920 )

## Report Criteria:

Account.Acct No = All  
Account Detail