



# TOWAMENCIN TOWNSHIP

## 2017 BUDGET

Fund #	Fund	2016 Beginning Fund Balance	2016 Projected Revenue	2016 Projected Expenses	2016 Projected Ending Fund Balance	2017 Budgeted Revenue	2017 Budgeted Expenses	Estimated Fund Balance 12/31/17
1	General	\$1,105,311	\$8,603,233	\$8,697,879	\$1,010,665	\$8,508,125	\$9,068,528	\$450,262
2	Street Light	\$15	\$735	\$735	\$15	\$735	\$735	\$15
3	Fire	\$4,319	\$361,718	\$365,985	\$52	\$355,385	\$355,302	\$135
5	Park & Rec	\$121,322	\$463,802	\$516,685	\$68,439	\$401,514	\$467,195	\$2,758
6	Pool	\$23,465	\$244,407	\$266,400	\$1,472	\$5,000	\$5,720	\$752
7	Fischer's Park	\$99,126	\$89,000	\$65,823	\$122,303	\$88,000	\$59,850	\$150,453
8	Sewer	\$1,053,235	\$5,120,000	\$5,673,700	\$499,535	\$5,122,670	\$5,113,275	\$508,930
9	Sewer Capital	\$1,026,210	\$1,912,351	\$578,550	\$2,360,011	\$745,098	\$979,000	\$2,126,109
18	Park Capital	\$7,182	\$214,002	\$220,948	\$236	\$234,000	\$195,200	\$39,036
19	Public Art	\$117,630	\$55	\$0	\$117,685	\$50	\$0	\$117,735
23	Debt Service	\$1,302	\$1,878,509	\$1,875,750	\$4,061	\$1,909,786	\$1,912,566	\$1,281
30	Gen Capital	(\$1,349)	\$1,251,559	\$1,249,989	\$221	\$734,900	\$734,480	\$641
33	Traffic Imp	\$48,352	\$42,333	\$44,950	\$45,735	\$120,896	\$102,736	\$63,895
35	Highway Aid	\$71,858	\$485,635	\$445,300	\$112,193	\$497,992	\$610,185	\$0
95	Capital Equipment Reserve	\$195,000	\$200,000	\$272,509	\$122,491	\$80,000	\$122,400	\$80,091
96	Sewer Note Reserve	\$226,721	\$35	\$226,756	\$0	\$0	\$0	\$0
	<b>Totals</b>	<b>\$4,099,699</b>	<b>\$20,867,374</b>	<b>\$20,501,959</b>	<b>\$4,465,114</b>	<b>\$18,804,151</b>	<b>\$19,727,172</b>	<b>\$3,542,093</b>

Fund #	Fund	2016 Beginning Fund Balance	2016 Projected Revenue	2016 Projected Expenses	2016 Projected Ending Fund Balance	2017 Budgeted Revenue	2017 Budgeted Expenses	Estimated Fund Balance 12/31/17
85	TTIA	\$38,155	\$710,461	\$722,862	\$25,754	\$2,222,041	\$2,246,811	\$984

# GENERAL FUND

01

Estimated Beginning Fund Balance	Revenues	Expenditures
\$1,010,665	\$8,508,125	\$9,068,528

## REVENUES:

Real Estate Taxes are budgeted at \$2,180,550. The millage allocated to the General Fund is 2.511, approximately 66% of the total current millage of 3.808. The 2017 budget reflects no change to the real estate tax rate and the continuation of the Homestead/Farmstead exemption of \$45,000. There are currently 4,575 taxpayers utilizing the homestead exemption and 3 qualifying for the farmstead exemption.

Real Estate Transfer Taxes for 2017 are projected to be \$400,000.

Revenue from EIT is budgeted at \$3,100,000; this is a 3% increase over the 2016 budgeted revenue.

The 2017 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 \$310,000 in revenue during 2017. 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 2017 are budgeted at \$400,000. 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 \$30,000. DEP has reduced recent Grant awards statewide by 40% to cover other expenses. The 2014 grant was received in September 2016. The 2017 budget anticipates receipt of the 2015 grant funds.

State Shared Revenues reflect the State Pension Aid received each year. The amount budgeted for 2017 is \$297,475 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 \$407,600. This is approximately 14% higher than the 2016 budget and due to building and electrical permits.

There is an Interfund Transfer to the General Fund budgeted for 2017 from the Sewer Fund. The transfer covers overhead rather than directly charging expenses to the Sewer Fund. The 2017 transfer is approximately 40% of certain indirect expenses.

## **EXPENDITURES:**

There is a 2% increase in non-uniform and 3% increase in police salaries budgeted for 2017. The health insurance premiums will increase 8% in 2017. Employees have the option to pay a 11% 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 \$142,000. These expenses cover utilities and general maintenance and repairs of the municipal complex. During 2016, the Board of Supervisors approved an Energy Assessment & Implementation Plan conducted by Practical Energy Solutions, Inc. The plan involved an on-site evaluation of all mechanical systems and plans as well as an assessment of energy use and maintenance issues.

Staff compiled a list of capital improvements and repairs recommended for the municipal complex. The largest project being the replacement of the HVAC systems ranging is cost from \$675,000 to \$967,000. The 2017 budget assumes the Township will borrow funds to complete the necessary improvements with an estimated first year payment of \$60,000. The complete list of capital repairs to the municipal complex will be considered during 2017 by the Finance Committee.

The Public Safety budget for 2017 is \$3,625,880, representing 40% of the total general fund budget. This amount is 0.5% higher than the 2016 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 2017 is a combined \$512,315. It is 2.5% higher than the 2016 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 approximately 21% of the total usage at a budgeted cost of \$1,000 for 2017.

The Public Works budget for 2017 is \$1,015,405, a decrease of \$4,480 from the 2016 budget. The lower total is primarily due to reductions in heating and gas prices.

The cost of a ton of salt used in snow plowing will decrease 9.3% in 2017. The Township purchases salt through both the PA Costars Contract and the Montgomery County Consortium of Communities Contract to obtain competitive pricing and assure the availability of sufficient quantities. The department plans to continue reducing the use of contractors for snow plowing services for 2017. Independent contractors were last used in 2010.

The budget for Traffic Signals and Signs has decreased from \$111,000 in 2016 to \$86,000 for 2017. The decrease reflects a reduction of engineering for various traffic signal issues based on 2016 estimated actual expenses. The traffic signal accounts cover such costs as: electricity, general traffic signal timing issues, issues surrounding ongoing construction projects that affect the Township roads and the continued maintenance and monitoring of the Closed Loop System.

Required Township contributions to the Pension Plans are estimated at \$949,647 for 2017 with the police payroll contribution remaining at 5% of wages. The 2017 contribution is 0.3% higher than 2016. 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 2017 budgeted expense is equal to the 2016 Minimum Municipal Obligation "MMO", adopted by the Board of Supervisors in September 2016. It is expected that the state aid will approximate \$297,475, resulting in a net contribution from the general fund of about \$652,200.

Account Number	Account Title	2016 Original Budget	2016 Amended Budget	2017 Budget
<b>General Fund</b>				
<b>REAL ESTATE TAXES</b>				
01-301-100.00	REAL ESTATE TAX CURRENT	2,196,780	2,191,150	2,202,750
01-301-101.00	REAL ESTATE TAX DISCOUNT	39,540-	39,900-	39,650-
01-301-102.00	REAL ESTATE TAX PENALTY	8,790	4,800	4,400
01-301-104.00	REAL ESTATE TAX REFUNDS	.00	33,552-	.00
01-301-200.00	REAL ESTATE TAX PRIOR	11,000	9,500	9,500
01-301-400.00	REAL ESTATE TAX DELINQNT.	5,000	3,300	3,300
01-301-600.00	REAL ESTATE TAX INTERIM	18,900	21,350	250
Total REAL ESTATE TAXES:		2,200,930	2,156,648	2,180,550
<b>ACT 511 TAXES</b>				
01-310-100.00	REAL ESTATE TRANSFER TAX	400,000	400,000	360,000
01-310-200.00	EARNED INCOME TAXES	3,000,000	3,225,000	3,100,000
01-310-505.00	Local Services Tax	300,000	310,000	310,000
Total ACT 511 TAXES:		3,700,000	3,935,000	3,770,000
<b>BUSINESS LICENSES</b>				
01-321-600.00	BUSINESS LICENSES	900	1,200	1,200
01-321-800.00	CATV FRANCHISE FEE	413,600	400,000	400,000
Total BUSINESS LICENSES:		414,500	401,200	401,200
<b>Non Business Licenses</b>				
01-322-800.00	STREET OPENING PERMITS	1,000	1,000	1,000
Total Non Business Licenses:		1,000	1,000	1,000
<b>FINES</b>				
01-331-100.00	DISTRICT JUSTICE FINES	68,000	68,000	68,000
01-331-110.00	STATE POLICE FINES	10,000	8,000	8,000
Total FINES:		78,000	76,000	76,000
<b>INTEREST ON EARNINGS</b>				
01-341-100.00	INTEREST ON EARNINGS	2,000	4,000	4,000
Total INTEREST ON EARNINGS:		2,000	4,000	4,000
<b>RENTAL INCOME</b>				
01-342-200.01	Rittenhouse A unit	12,900	12,900	12,900
01-342-200.02	Rittenhouse B unit	13,800	8,400	13,800
01-342-200.06	Miscellaneous	.00	150	.00
01-342-200.08	Arneith House	18,540	18,540	18,540
Total RENTAL INCOME:		45,240	39,990	45,240
<b>FEDERAL GRANTS</b>				
01-351-000.04	FED GRANT - BVP	2,010	3,250	3,250
01-351-000.05	FED GRANT - JAG	.00	.00	.00
01-351-000.99	FED GRANT - MISC.	.00	.00	.00



Account Number	Account Title	2016 Original Budget	2016 Amended Budget	2017 Budget
Total FEDERAL GRANTS:		2,010	3,250	3,250
<b>STATE GRANT</b>				
01-354-010.00	PA GRANT- Recycling Performnce	33,000	41,893	30,000
01-354-040.00	PA GRANT - Act 537 Enforcement	.00	.00	.00
01-354-050.00	DVRPC EGGs Park & Ride Grant	.00	.00	.00
01-354-060.00	PEMA / FEMA Assistance Grant	.00	49,707	.00
Total STATE GRANT:		33,000	91,600	30,000
<b>State Shared Revenues &amp; Entitl</b>				
01-355-010.00	PUBLIC UTILITY TAX	7,500	8,327	8,300
01-355-040.00	ALCOHOLIC BEVERAGE TAX	2,700	2,100	2,100
01-355-050.00	PENSION STATE AID	262,700	297,475	297,475
Total State Shared Revenues & Entitl:		272,900	307,902	307,875
<b>Local Government Grants</b>				
01-357-020.00	FED GRANT - PCCD SRO Grant	.00	.00	.00
01-357-021.00	LOCAL MUNICIPAL CONTRIB	10,000	10,000	10,000
Total Local Government Grants:		10,000	10,000	10,000
<b>Local Govt Unit Shared Revenue</b>				
01-358-020.00	Criminal Processing Fee	138,700	138,700	138,700
Total Local Govt Unit Shared Revenue:		138,700	138,700	138,700
<b>PILOT</b>				
01-359-100.00	Payment in Lieu of Taxes	.00	.00	.00
Total PILOT:		.00	.00	.00
<b>CHARGES FOR SERVICES</b>				
01-361-310.00	PRELIM SUBDIV/LAND DEV	3,000	3,153	4,000
01-361-320.00	ADMINISTRATIVE FEES	.00	.00	.00
01-361-340.00	ZONING HEARING BOARD FEES	8,000	3,000	4,500
01-361-350.00	BOS - Hearing Fees	2,000	3,600	2,000
01-361-370.00	EMERGENCY SERVICES	.00	.00	.00
Total CHARGES FOR SERVICES:		13,000	9,753	10,500
<b>PUBLIC SAFETY</b>				
01-362-010.00	SPECIAL POLICE SERVICES	14,300	26,350	15,000
01-362-020.00	POLICE REPORTS	6,000	5,000	5,000
01-362-130.00	ALARM PERMITS	14,500	14,500	14,500
01-362-140.00	STRAY DOG FINES	500	800	800
01-362-145.00	Lodging Fees	500	.00	500
01-362-150.00	FIRE MARSHALL REPORS	.00	.00	.00
01-362-170.00	FINGERPRINTING FEES	3,875	4,000	4,000
01-362-405.00	CONTRACTOR REGISTRATIONS	2,000	1,800	2,000
01-362-407.00	HVAC PERMITS	30,000	30,000	30,000
01-362-410.00	BUILDING PERMITS	120,000	130,000	130,000
01-362-415.00	Zoning Permits	18,000	18,000	20,000
01-362-420.00	ELECTRICAL PERMITS	28,000	58,000	60,000

Account Number	Account Title	2016 Original Budget	2016 Amended Budget	2017 Budget
01-362-430.00	PLUMBING PERMITS	25,000	25,000	25,000
01-362-440.00	FIRE SUPPRESSION/ ALARM PERMITS	20,000	17,500	24,000
01-362-450.00	USE & OCCUPANCY PERMITS	27,500	32,500	34,000
01-362-455.00	On-site inspection program fee	14,000	14,000	10,800
01-362-460.00	FIRE INSPECTION FEES	32,000	32,000	32,000
01-362-470.00	RESTITUTION	.00	.00	.00
Total PUBLIC SAFETY:		356,175	409,450	407,600
<b>MISCELLANEOUS REVENUE</b>				
01-380-010.00	MISCELLANEOUS SALES	2,000	3,700	2,700
01-380-015.00	Miscellaneous Receipts	6,000	9,700	3,200
01-380-020.00	MISCELLANEOUS RECEIPTS- Police	4,000	4,000	4,000
01-380-100.00	Insurance Premiums Reimbursed	72,850	93,140	77,000
Total MISCELLANEOUS REVENUE:		84,850	110,540	86,900
<b>INTERFUND TRANSFERS</b>				
01-392-080.00	TRANSFER FROM SEWER FUND	908,200	908,200	1,035,310
01-392-090.00	TRANSFER FROM SEWER CAP RESE	.00	.00	.00
01-392-230.00	Transfer from Debt	.00	.00	.00
01-392-300.00	TRANSFER FR GEN CAP	.00	.00	.00
01-392-330.00	Transfer from Traffic Impact	.00	.00	.00
01-392-350.00	TRANSFER FROM LIQUID FUELS	.00	.00	.00
01-392-930.00	TRANSFER FR LEGAL RESERVE	.00	.00	.00
01-392-940.00	TRNSFR FM GENERAL RSRV FD	.00	.00	.00
01-392-950.00	TRNSFR FM CAPITAL EQUIP RESRV	.00	.00	.00
Total INTERFUND TRANSFERS:		908,200	908,200	1,035,310
<b>General Govt Elected Officials</b>				
01-400-110.00	ELECTED OFFICIALS-SALARY	13,000	13,000	13,000
01-400-460.00	CONFERENCE & TRAINING	1,200	3,900	4,000
Total General Govt Elected Officials:		14,200	16,900	17,000
<b>General Govt - Manager</b>				
01-401-121.00	MANAGEMENT SALARY	130,000	130,000	132,600
01-401-156.00	Health Insurance	28,930	28,930	30,975
01-401-161.00	FICA	9,950	9,600	10,145
01-401-162.00	UNEMPLOYMENT COMP	.00	.00	.00
01-401-310.00	Other Professional Services	.00	.00	.00
01-401-451.00	VEHICLE MAINTENANCE	2,000	3,100	2,000
Total General Govt - Manager:		170,880	171,630	175,720
<b>General Govt - Tax Collection</b>				
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	46,700	47,600	47,600
Total General Govt - Tax Collection:		51,300	52,200	52,200
<b>General Govt - Staff</b>				
01-406-130.00	STAFF SALARY	242,800	250,700	257,400
01-406-156.00	HEALTH INSURANCE	58,730	71,000	66,910



Account Number	Account Title	2016 Original Budget	2016 Amended Budget	2017 Budget
01-406-161.00	FICA	19,450	19,200	19,700
01-406-162.00	UNEMPLOYMENT COMPENSATION	.00	.00	.00
01-406-210.00	OFFICE SUPPLIES	6,000	6,000	6,000
01-406-311.00	ACCOUNTING SERVICES	32,500	36,200	36,400
01-406-314.00	LEGAL SERVICES	65,000	77,000	65,000
01-406-314.01	Legal - Forty Foot Rd Widening	.00	500	.00
01-406-321.00	TELEPHONE	8,100	8,400	8,400
01-406-325.00	POSTAGE	6,300	6,300	6,300
01-406-341.00	ADVERTISING	4,000	3,400	4,000
01-406-342.00	PRINTING	2,000	1,000	2,000
01-406-374.00	REPAIR & MAINT. OF EQUIP,	600	.00	600
01-406-420.00	DUES,SUBSCRPTNS,MEMBRSHPS	6,000	6,400	6,400
01-406-450.00	MAINTENANCE AGREEMENTS	13,000	13,000	13,000
01-406-460.00	CONFERENCE TRAINING	2,500	3,300	3,000
Total General Govt - Staff:		466,980	502,400	495,110
<b>Data Processing</b>				
01-407-130.00	STAFF SALARY	119,400	119,600	121,840
01-407-156.00	Health Insurance	29,550	28,000	29,550
01-407-161.00	FICA	9,250	9,200	9,320
01-407-220.00	MATERIALS/SUPPLIES	4,245	4,245	4,370
01-407-310.00	Other Professional Services	3,605	3,605	3,700
01-407-321.00	TELEPHONE	19,035	19,035	27,526
01-407-374.00	Maintenance of Equipment	5,830	5,830	5,900
01-407-450.00	Maintenance Agreements	36,635	36,635	35,910
01-407-460.00	CONFERENCE TRAINING	5,400	5,400	5,500
Total Data Processing:		232,950	231,550	243,616
<b>General Govt - Bldg Maintenanc</b>				
01-409-130.00	PERSONNEL-STAFF	.00	.00	.00
01-409-156.00	HEALTH INSURANCE	.00	.00	.00
01-409-161.00	FICA	.00	.00	.00
01-409-162.00	UNEMPLOYMENT COMP	.00	.00	.00
01-409-220.00	MATERIALS/SUPPLIES	2,500	1,500	1,500
01-409-260.00	SMALL TOOLS/MAINT.	.00	.00	.00
01-409-361.00	ELECTRICITY	43,000	43,000	43,000
01-409-362.00	NATURAL GAS	17,000	12,000	12,000
01-409-366.00	WATER	3,000	3,500	3,500
01-409-373.00	REPAIR & MAINT. OF FACIL.	40,000	40,000	40,000
01-409-450.00	OTHER CONTRACTED SERVICES	30,000	42,000	42,000
Total General Govt - Bldg Maintenanc:		135,500	142,000	142,000
<b>Public Safety</b>				
01-410-120.00	PERSONNEL-MANAGEMENT	250,250	250,250	257,760
01-410-130.01	PERSONNEL - STAFF	101,510	103,370	103,600
01-410-130.02	PERSONNEL - POLICE	1,977,100	1,977,100	1,972,000
01-410-140.02	Police Non-Disability Wages	.00	6,715	12,275
01-410-156.00	HEALTH INSURANCE	586,250	542,000	576,680
01-410-160.00	Deferred Compensation Contribu	7,055	7,055	7,265
01-410-161.00	FICA	186,970	190,400	187,900
01-410-162.00	UNEMPLOYMENT COMP	.00	.00	.00
01-410-163.00	POST RETIREMENT BENEFITS	113,800	105,500	118,500
01-410-183.01	OVERTIME - STAFF	.00	.00	.00

Account Number	Account Title	2016 Original Budget	2016 Amended Budget	2017 Budget
01-410-183.02	OVERTIME - POLICE	100,900	125,000	100,600
01-410-187.02	REIMB OVERTIME - POLICE	14,300	26,350	15,000
01-410-210.00	OFFICE SUPPLIES	6,500	6,500	8,000
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	700	700
01-410-220.05	Supplies - Traffic Safety	1,400	1,400	5,600
01-410-220.06	Supplies - Fire Arms Unit	7,000	7,732	7,000
01-410-220.07	Supplies - Patrol Equipment	11,000	11,000	11,000
01-410-220.08	Radio/communications equipment	32,700	32,700	32,700
01-410-220.09	Supplies - In Service Training	3,400	3,720	4,220
01-410-220.11	Supplies - Kennel	3,000	500	3,000
01-410-220.12	Supplies - K9 Program	.00	.00	.00
01-410-231.00	GAS/OIL	50,000	35,000	40,000
01-410-238.00	UNIFORMS	20,800	20,800	23,800
01-410-239.00	UNIFORM RELATED EXP	10,050	8,900	8,900
01-410-251.00	VEHICLE MAINTENANCE	48,000	48,000	48,000
01-410-321.00	TELEPHONE	18,500	18,500	20,150
01-410-325.00	POSTAGE	2,000	1,600	2,000
01-410-341.00	RECRUITING & TESTING	2,000	2,000	4,500
01-410-342.00	PRINTING	2,000	2,300	2,300
01-410-374.00	REPAIR & MAINT. OF EQUIPMT	1,500	900	1,500
01-410-420.00	DUES,SUBSCRPTNS,MEMBRSHPS	2,130	2,130	2,130
01-410-450.00	OTHER CONTRACTED SERVICES	17,000	17,000	18,400
01-410-451.00	MAINTENANCE AGREEMENTS	10,960	8,900	8,900
01-410-460.00	CONFERENCES/TRAINING	13,500	14,500	14,500
01-410-470.00	TRT	2,500	2,500	2,500
01-410-475.00	JAG Grant Expenses	.00	.00	.00
01-410-480.00	Criminal Processing Expenses	1,000	1,000	1,000
<b>Total Public Safety:</b>		<b>3,609,275</b>	<b>3,585,522</b>	<b>3,625,880</b>
<b>Code Enforcement</b>				
01-413-122.00	PERSONNEL-MANAGEMENT	36,720	36,720	37,455
01-413-130.00	PERSONNEL-STAFF	101,200	101,200	103,225
01-413-156.00	HEALTH INSURANCE	61,500	55,200	59,400
01-413-161.00	FICA	10,600	10,600	10,760
01-413-162.00	UNEMPLOYMENT COMPENSATION	.00	.00	.00
01-413-210.00	OFFICE SUPPLIES	200	200	200
01-413-220.00	MATERIALS/SUPPLIES	2,000	500	1,000
01-413-238.00	UNIFORMS	.00	.00	.00
01-413-310.00	Other Professional Services	100,900	96,170	98,000
01-413-313.00	ENGINEERING	10,000	12,000	10,000
01-413-314.00	LEGAL SERVICES	8,500	14,000	12,000
01-413-321.00	TELEPHONE	1,600	1,600	1,600
01-413-325.00	POSTAGE	1,300	1,000	1,000
01-413-342.00	PRINTING	.00	.00	.00
01-413-420.00	DUES,SUBSCRPTNS,MEMBRSHPS	.00	.00	.00
01-413-451.00	VEHICLE MAINTENANCE	2,000	2,000	2,000
01-413-460.00	CONFERENCE TRAINING	1,000	625	1,000
<b>Total Code Enforcement:</b>		<b>337,520</b>	<b>331,815</b>	<b>337,640</b>
<b>Planning &amp; Zoning</b>				
01-414-122.00	PERSONNEL-MANAGEMENT	36,720	36,720	37,455
01-414-130.00	STAFF SALARY	33,800	33,800	34,470

Account Number	Account Title	2016 Original Budget	2016 Amended Budget	2017 Budget
01-414-156.00	Health Insurance	15,400	15,000	14,850
01-414-161.00	FICA	5,400	5,400	5,500
01-414-162.00	UNEMPLOYMENT COMP	.00	.00	.00
01-414-210.00	OFFICE SUPPLIES	200	200	200
01-414-310.00	Other Professional Services	.00	.00	.00
01-414-313.00	ENGINEERING	19,000	31,000	29,000
01-414-314.00	LEGAL SERVICES - Planning	4,000	7,500	4,000
01-414-314.01	LEGAL SERVICES- Zoning Hearing	20,000	18,000	20,000
01-414-314.02	LEGAL SERVICES - Other Zoning	3,000	2,500	3,000
01-414-315.00	ZHB Expenses	4,500	3,000	4,500
01-414-316.00	Codification	10,000	12,000	10,000
01-414-317.00	BOS Hearing Fee Expenses	1,000	2,500	2,500
01-414-325.00	POSTAGE	500	100	500
01-414-341.00	ADVERTISING	4,000	2,000	4,000
01-414-342.00	PRINTING	200	75	200
01-414-451.00	VEHICLE MAINTENANCE	2,000	2,000	2,000
01-414-460.00	CONFERENCE TRAINING	500	300	500
01-414-461.00	EAC Training	.00	.00	.00
01-414-462.00	EDC Expenses	2,000	500	2,000
	<b>Total Planning &amp; Zoning:</b>	<b>162,220</b>	<b>172,595</b>	<b>174,675</b>
<b>Emergency Management</b>				
01-415-220.00	MATERIALS/SUPPLIES	1,000	1,000	3,500
01-415-342.00	PRINTING	.00	500	800
01-415-450.00	OTHER CONTRACTED SERVICES	2,700	2,200	2,200
01-415-455.00	MEMBERSHIPS & PUBLICATIONS	700	.00	315
01-415-460.00	CONFERENCES/TRAINING	2,500	150	1,600
	<b>Total Emergency Management:</b>	<b>6,900</b>	<b>3,850</b>	<b>8,415</b>
<b>Public Safety - Criminal Proc</b>				
01-419-130.00	STAFF SALARY	93,000	93,000	92,000
01-419-156.00	Health Insurance	5,500	5,500	5,500
01-419-161.00	FICA	7,115	7,115	7,050
01-419-162.00	UNEMPLOYMENT COMPENSATION	.00	.00	.00
01-419-210.00	OFFICE SUPPLIES	2,500	2,500	2,500
01-419-440.00	IT Department Support	3,500	1,500	2,000
01-419-450.00	MAINTENANCE AGREEMENTS	14,550	14,550	14,550
01-419-460.00	CONFERENCE & TRAINING	1,500	900	1,500
01-419-750.00	Equipment	15,000	15,000	15,000
01-419-760.00	Equipment Reserve	9,910	10,635	11,100
	<b>Total Public Safety - Criminal Proc:</b>	<b>152,575</b>	<b>150,700</b>	<b>151,200</b>
<b>Public Works -Highways, Roads</b>				
01-430-130.00	PERSONNEL-STAFF	374,750	362,700	402,800
01-430-131.00	PERSONNEL - OVERTIME	.00	.00	.00
01-430-156.00	HEALTH INSURANCE	179,000	167,500	180,790
01-430-161.00	FICA	33,250	31,820	34,465
01-430-162.00	UNEMPLOYMENT COMPENSATION	.00	.00	.00
01-430-210.00	OFFICE SUPPLIES	300	300	300
01-430-220.00	SHOP SUPPLIES	15,500	15,000	15,000
01-430-230.00	HEATING OIL	32,200	6,500	6,500
01-430-232.00	GAS/OIL	35,300	17,200	16,000
01-430-238.00	UNIFORMS	13,400	17,500	13,400

Account Number	Account Title	2016 Original Budget	2016 Amended Budget	2017 Budget
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	23,000	20,000
01-430-374.00	MAINTENANCE OF OFFICE EQUIP	500	500	500
01-430-384.00	EQUIPMENT RENTAL	2,500	2,500	2,500
01-430-420.00	DUES,SUBSCRPTNS,MEMBRSHPS	500	570	600
01-430-450.00	OTHER CONTRACTED SERVICES	13,000	13,000	13,000
01-430-460.00	CONFERENCES/TRAINING	3,000	400	3,000
Total Public Works -Highways, Roads :		748,450	688,740	741,105
<b>Winter Maintenance</b>				
01-432-130.00	STAFF SALARY	59,435	56,500	62,300
01-432-131.00	PERSONNEL - OVERTIME	.00	.00	.00
01-432-220.00	MATERIALS/SUPPLIES	200,000	80,000	200,000
01-432-450.00	OTHER CONTRACTED SERVICES	12,000	12,000	12,000
Total Winter Maintenance:		271,435	148,500	274,300
<b>Traffic Signals &amp; Signs</b>				
01-433-220.00	MATERIALS/SUPPLIES	25,000	5,000	15,000
01-433-313.00	ENGINEERING	27,000	15,000	15,000
01-433-361.00	ELECTRICITY	23,000	20,000	20,000
01-433-450.00	OTHER CONTRACTED SERVICES	36,000	36,000	36,000
Total Traffic Signals & Signs:		111,000	76,000	86,000
<b>Storm Sewers &amp; Drains</b>				
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	15,000	24,500
Total Storm Sewers & Drains:		43,650	57,000	66,500
<b>Repair of Trucks &amp; Equipment</b>				
01-437-374.00	REPAIR & MAINT. OF EQUIP,	90,000	90,000	75,000
Total Repair of Trucks & Equipment:		90,000	90,000	75,000
<b>Highway Maintenance</b>				
01-438-245.00	Highway supplies	45,000	45,000	50,000
01-438-246.00	Contracted services	20,000	10,000	20,000
Total Highway Maintenance:		65,000	55,000	70,000
<b>Public Works - Property Mngmt</b>				
01-445-373.00	REPAIR & MAINT. OF FACIL.	5,000	7,500	7,500
01-445-450.00	OTHER CONTRACTED SERVICES	3,500	3,500	3,500
Total Public Works - Property Mngmt:		8,500	11,000	11,000
<b>Operating Leases</b>				
01-473-100.00	Copier Lease	8,900	8,000	8,000

Account Number	Account Title	2016 Original Budget	2016 Amended Budget	2017 Budget
Total Operating Leases:		8,900	8,000	8,000
<b>Miscellaneous</b>				
01-480-540.00	CONTRIBUTION TO LIBRARY	5,500	5,500	5,500
Total Miscellaneous:		5,500	5,500	5,500
<b>Retirement Expenses</b>				
01-481-160.01	Contribution to Police Pension	773,557	773,557	781,800
01-481-160.02	Contrib to Non Uniform Pension	162,360	162,360	158,310
01-481-160.03	Defined Contributions-NU Plan	10,380	7,600	9,537
Total Retirement Expenses:		946,297	943,517	949,647
<b>Other Expenses</b>				
01-482-100.00	Settlements & Losses	.00	25,000	.00
01-482-900.00	Bad Debt Expense	.00	.00	.00
Total Other Expenses:		.00	25,000	.00
<b>Insurances</b>				
01-486-351.00	PROPERTY INSURANCE	6,250	7,680	5,420
01-486-352.00	LIABILITY INSURANCE	43,750	53,750	37,900
01-486-353.00	PUBLIC OFFICIALS BOND	4,000	4,000	4,000
01-486-354.00	WORKERS COMPENSATION	92,000	90,830	87,700
Total Insurances:		146,000	156,260	135,020
<b>Interfund Transfers</b>				
01-492-030.00	TRANSFER TO FIRE FUND	127,000	128,000	118,000
01-492-050.00	TRANSFER TO PARK FUND	67,000	67,000	.00
01-492-180.00	Transfer to Park Capital Fd	.00	.00	.00
01-492-230.00	TRNSFR TO DEBT FUND	650,000	650,000	735,000
01-492-300.00	TRNSFR TO GEN. CAPITAL FD	26,000	26,000	149,000
01-492-330.00	TRANS TO TRAFFIC IMPACT	.00	.00	.00
01-492-350.00	TRANSFER TO LIQUID FUELS	.00	.00	.00
01-492-660.00	Transfer to Tow Authority	.00	.00	.00
01-492-670.00	TRANSFER TO TTIA	35,000	1,200	141,000
01-492-950.00	TRANS TO CAPITAL EQUIP RESERVE	.00	200,000	80,000
Total Interfund Transfers:		905,000	1,072,200	1,223,000
<b>Unemncumbered Reserve</b>				
01-493-200.00	Unemncumbered Reserve	.00	.00	.00
01-493-201.00	Reserved - Arneeth Entertainmen	.00	.00	.00
Total Unemncumbered Reserve:		.00	.00	.00
General Fund Revenue Total:		8,260,505	8,603,233	8,508,125
General Fund Expenditure Total:		8,690,032	8,697,879	9,068,528
Net Total General Fund:		429,527-	94,646-	560,403-

# STREET LIGHT FUND

02

Estimated Beginning Fund Balance

Revenues

Expenditures

\$15	\$735	\$735
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There are 184 streetlights in the Township. The majority of these lights are considered 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 by the Township for the costs. This fund is for the operation and maintenance of these lights.

Account Number	Account Title	2016 Original Budget	2016 Amended Budget	2017 Budget
<b>Street Light Fund</b>				
<b>REAL ESTATE TAXES</b>				
02-300-101.00	TAX REVENUE	735	735	735
	Total REAL ESTATE TAXES:	735	735	735
<b>Street Light Expense</b>				
02-434-100.00	Street Light Expense	735	735	735
	Total Street Light Expense:	735	735	735
	Street Light Fund Revenue Total:	735	735	735
	Street Light Fund Expenditure Total:	735	735	735
	Net Total Street Light Fund:	.00	.00	.00



# FIRE FUND

03

Estimated Beginning Fund Balance

Revenues

Expenditures

\$52	\$355,385	\$355,302
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## REVENUES

The Fire Fund collects approximately \$60,785 in Real Estate Taxes and will receive a transfer from the General Fund of \$118,000. The Fund also receives revenue from the Foreign Fire Insurance Premium Tax in the estimated amount of \$140,000, which is collected by the State and distributed to Fire Company Relief Associations, through the local municipality.

The Relief Association will reimburse the Township for the 2<sup>nd</sup> of 5 interest-free debt payments to the County for the purchase of portable radios. The annual amount due in 2017 will be \$36,600.

## EXPENSES

The revenues in this fund cover the insurance costs for the two fire houses and vehicles, worker's compensation insurance for the Fire Company Volunteers, fire hydrant rentals, and the distribution of \$120,000 to the Fire Company for operating expenses.

Account Number	Account Title	2016 Original Budget	2016 Amended Budget	2017 Budget
<b>Fire Fund</b>				
<b>REAL ESTATE TAXES</b>				
03-301-100.00	REAL ESTATE TAX CURRENT	61,240	61,000	61,400
03-301-101.00	REAL ESTATE TAX DISCOUNT	1,100-	1,120-	1,100-
03-301-102.00	REAL ESTATE TAX PENALTY	245	135	125
03-301-104.00	REAL ESTATE TAX REFUNDS	.00	935-	.00
03-301-200.00	REAL ESTATE TAX PRIOR	290	250	250
03-301-400.00	REAL ESTATE TAX DELINQNT.	135	100	100
03-301-600.00	REAL ESTATE TAX INTERIM	525	600	10
Total REAL ESTATE TAXES:		61,335	60,030	60,785
<b>STATE REVENUE &amp; ENTITLEMENTS</b>				
03-355-070.00	FOREIGN FIRE INS PREM TAX	150,000	137,088	140,000
03-355-080.00	Fire Co Contribution (Radios)	37,600	36,600	36,600
Total STATE REVENUE & ENTITLEMENTS:		187,600	173,688	176,600
<b>INTERFUND TRANSFERS</b>				
03-392-010.00	TRANSFERS FROM GENERAL FD	127,000	128,000	118,000
Total INTERFUND TRANSFERS:		127,000	128,000	118,000
<b>PUBLIC SAFETY - FIRE</b>				
03-411-351.00	PROPERTY INSURANCE	1,250	1,550	1,100
03-411-352.00	LIABILITY INSURANCE	11,250	13,825	9,750
03-411-354.00	WORKERS COMPENSATION	23,500	19,770	20,700
03-411-363.00	HYDRANT RENTAL	26,945	27,152	27,152
03-411-365.00	Radio Purchase c/o County	37,600	36,600	36,600
03-411-390.00	FOREIGN CASUALTY TAX DIST	150,000	137,088	140,000
03-411-420.00	DUES,SUBSCRPTNS,MEMBRSHPS	.00	.00	.00
03-411-530.00	FIRE CO. DISTRIBUTION	130,000	130,000	120,000
Total PUBLIC SAFETY - FIRE:		380,545	365,985	355,302
Fire Fund Revenue Total:		375,935	361,718	355,385
Fire Fund Expenditure Total:		380,545	365,985	355,302
Net Total Fire Fund:		4,610-	4,267-	83

# PARKS & RECREATION FUND

05

Estimated Beginning Fund Balance

Revenues

Expenditures

\$68,439	\$401,514	\$467,195
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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 revenues anticipated from signs and park pavilion rentals and the TYA contract that will require a payment to the Township for field maintenance costs of \$19,574.

## EXPENSES

The 2017 budget for park maintenance totals \$220,630 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 \$5,000 transfer to the Pool Operating Fund and \$231,000 to the Parks Capital Fund.

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

Account Number	Account Title	2016 Original Budget	2016 Amended Budget	2017 Budget
<b>Park and Rec. Fund</b>				
<b>REAL ESTATE TAXES</b>				
05-301-100.00	REAL ESTATE TAX CURRENT	367,445	366,500	368,500
05-301-101.00	REAL ESTATE TAX DISCOUNT	6,615-	6,700-	6,600-
05-301-102.00	REAL ESTATE TAX PENALTY	1,460	800	750
05-301-104.00	REAL ESTATE TAX REFUNDS	.00	5,612-	.00
05-301-200.00	REAL ESTATE TAX PRIOR	1,750	1,550	1,550
05-301-400.00	REAL ESTATE TAX DELINQNT.	825	1,975	1,975
05-301-600.00	REAL ESTATE TAX INTERIM	3,200	3,570	50
Total REAL ESTATE TAXES:		368,065	362,083	366,225
<b>INTEREST ON EARNINGS</b>				
05-341-100.00	INTEREST ON EARNINGS	80	315	315
Total INTEREST ON EARNINGS:		80	315	315
<b>RECREATION</b>				
05-367-750.00	RECREATIONAL PROGRAMMING	.00	.00	.00
05-367-750.02	5K Run - Turkey Trot	.00	.00	.00
05-367-750.04	TOWAMENCIN DAY	.00	.00	.00
05-367-750.17	ENVIRONMENTAL FAIR	.00	.00	.00
05-367-750.38	Movie Nights & Concerts	.00	.00	.00
05-367-750.41	Tote Bag Sales	.00	.00	.00
05-367-750.46	Ticket Sales Commission	.00	.00	.00
05-367-750.57	Holiday Lights Festival	.00	.00	.00
05-367-750.58	Memorials	.00	.00	.00
05-367-750.66	POOL OPEN HOUSE	.00	.00	.00
05-367-750.95	Soda Money	.00	.00	.00
05-367-750.99	Miscellaneous Activities (all)	7,000	7,000	7,000
05-367-760.00	PARK RENTAL FEES	6,300	6,300	6,300
05-367-770.00	SIGN RENTAL FEES	2,100	2,100	2,100
Total RECREATION:		15,400	15,400	15,400
<b>CONTRIBUTIONS AND DONATIONS</b>				
05-387-300.00	CONTRIBUTION FROM TYA	19,004	19,004	19,574
05-387-301.00	CONTRIBUTIONS FOR TYA	.00	.00	.00
Total CONTRIBUTIONS AND DONATIONS:		19,004	19,004	19,574
<b>INTERFUND TRANSFERS</b>				
05-392-010.00	Transfer from General Fund	67,000	67,000	.00
Total INTERFUND TRANSFERS:		67,000	67,000	.00
<b>Department: 421</b>				
05-421-325.00	POSTAGE	.00	.00	.00
Total Department: 421:		.00	.00	.00
<b>CULTURE - RECREATION ADMIN</b>				
05-451-130.00	PERSONNEL-STAFF	9,500	7,000	9,700
05-451-131.00	PERSONNEL - OVERTIME	.00	.00	.00
05-451-161.00	FICA	725	540	745

Account Number	Account Title	2016 Original Budget	2016 Amended Budget	2017 Budget
05-451-420.00	DUES,SUBSCRPTNS,MEMBRSHPS	80	120	120
05-451-450.00	OTHER CONTRACTED SERVICES	.00	.00	.00
Total CULTURE - RECREATION ADMIN:		10,305	7,660	10,565
<b>CULTURE - PARKS</b>				
05-454-130.00	PERSONNEL-STAFF	85,230	81,025	89,700
05-454-131.00	PERSONNEL - OVERTIME	.00	.00	.00
05-454-156.00	HEALTH INSURANCE	59,700	56,000	60,260
05-454-161.00	FICA	6,520	6,200	6,870
05-454-162.00	UNEMPLOYMENT COMPENSATION	.00	.00	.00
05-454-260.00	SMALL TOOLS/MAINT.	100	.00	.00
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	2,200	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	2,400	2,400
Total CULTURE - PARKS:		214,950	202,025	220,630
<b>CULTURE - ACTIVITIES</b>				
05-459-220.99	Reserve for Fischers Park	.00	.00	.00
Total CULTURE - ACTIVITIES:		.00	.00	.00
<b>Interfund Transfers</b>				
05-492-050.00	TRANSFER TO PARK CAPITAL FUND	207,000	214,000	231,000
05-492-100.00	TRANSF TO POOL FUND	113,000	93,000	5,000
Total Interfund Transfers:		320,000	307,000	236,000
Park and Rec. Fund Revenue Total:		469,549	463,802	401,514
Park and Rec. Fund Expenditure Total:		545,255	516,685	467,195
Net Total Park and Rec. Fund:		75,706-	52,883-	65,681-

# SWIMMING POOL FUND

06

Estimated Beginning Fund Balance

Revenues

Expenditures

\$1,472	\$5,000	\$5,720
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## REVENUES

A transfer of \$5,000 from the Park and Recreation Fund is budgeted.

## EXPENSES

Due to significant gaps between revenues and operating expenses over several years, the Board of Supervisors voted on November 9<sup>th</sup> to cut funding for the swimming pool for the 2017 season. They also voted to advertise a "Request for Proposals" in January to seek an entity to lease and operate the pools.

Account Number	Account Title	2016 Original Budget	2016 Amended Budget	2017 Budget
<b>Swimming Pool Fund</b>				
<b>POOL FEES</b>				
06-367-200.00	SWIMMING POOL FEES	98,530	90,960	.00
06-367-210.00	LAY AWAY MEMBERSHIP FEES	.00	.00	.00
06-367-220.00	GUEST FEES	43,000	46,400	.00
06-367-400.00	CONCESSION RENTAL	6,000	6,000	.00
06-367-500.00	Pool Programs	.00	.00	.00
	<b>Total POOL FEES:</b>	<b>147,530</b>	<b>143,360</b>	<b>.00</b>
<b>CONTRIBUTIONS AND DONATIONS</b>				
06-387-100.00	CONTRIBUTION FROM SWIM TM	3,960	8,047	.00
	<b>Total CONTRIBUTIONS AND DONATIONS:</b>	<b>3,960</b>	<b>8,047</b>	<b>.00</b>
<b>INTERFUND TRANSFERS</b>				
06-392-050.00	TRNSFRS FROM PARK & REC FUND	113,000	93,000	5,000
	<b>Total INTERFUND TRANSFERS:</b>	<b>113,000</b>	<b>93,000</b>	<b>5,000</b>
<b>GENERAL/ADMIN EXPENSES</b>				
06-452-140.00	PERSONNEL- Pool Managers	.00	.00	.00
06-452-140.01	PERSONNEL - Guards	.00	.00	.00
06-452-140.02	PERSONNEL - SWIM LESSONS	.00	.00	.00
06-452-140.03	PERSONNEL - SWIM COACH	14,720	14,430	.00
06-452-140.04	Personnel - Pool Maintenance	10,515	10,000	670
06-452-161.00	FICA	1,930	1,870	50
06-452-162.00	UNEMPLOYMENT COMP	.00	.00	.00
06-452-220.00	MATERIALS/SUPPLIES	34,000	27,000	2,000
06-452-260.00	SMALL TOOLS/MAINT.	.00	.00	.00
06-452-321.00	TELEPHONE	2,000	2,000	.00
06-452-361.00	ELECTRICITY	15,000	15,000	2,000
06-452-373.00	REPAIR & MAINT. OF FACIL.	50,000	50,000	1,000
06-452-440.00	Credit Card Fees	375	.00	.00
06-452-450.00	OTHER CONTRACTED SERVICES	146,100	146,100	.00
	<b>Total GENERAL/ADMIN EXPENSES:</b>	<b>274,640</b>	<b>266,400</b>	<b>5,720</b>
<b>Transfers to Other Funds</b>				
06-492-180.00	Transfer to Park Capital Fd	.00	.00	.00
	<b>Total Transfers to Other Funds:</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>
	<b>Swimming Pool Fund Revenue Total:</b>	<b>264,490</b>	<b>244,407</b>	<b>5,000</b>
	<b>Swimming Pool Fund Expenditure Total:</b>	<b>274,640</b>	<b>266,400</b>	<b>5,720</b>
	<b>Net Total Swimming Pool Fund:</b>	<b>10,150-</b>	<b>21,993-</b>	<b>720-</b>



# FISCHER'S PARK FUND

07

Estimated Beginning Fund Balance	Revenues	Expenditures
\$122,303	\$88,000	\$59,850

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

Additionally, Towamencin Township was the beneficiary of a Charitable Remainder Trust established by Mrs. Arneth. The trust assets were combined with a \$300,000 Pennsylvania Community Conservation Partnerships Program (C2P2) Grant, two \$100,000 C2P2 Grants from PA DCNR, and a \$170,000 Greenways, Trails and Recreation Program Grant awarded through the Commonwealth. In 2015, the Township completed improvements incorporated in the Fischer's Park Master Plan which included a woodland sensory garden, pre-fabricated pavilion/restroom structure, stream bank stabilization and various recreational and ADA accessible improvements.

In September 2016, the Township received a partial return of principal distributed by Univest from the Arneth Perpetual Trust in the amount of \$494,252 due to apparent IRS guidelines. The Township's Finance Committee has recommended, and the Board of Supervisors has approved the reserve and investment of the funds in an account at the PA Local Government Investment Trust (PLGIT).

## REVENUES

The 2017 revenue is the quarterly income from the perpetual trust only.

## EXPENSES

The budgeted cost of operations is \$42,850 and \$17,000 is budgeted for capital purchases of picnic tables and trash cans.

Account Number	Account Title	2016 Original Budget	2016 Amended Budget	2017 Budget
<b>FISCHERS PARK FUND</b>				
<b>INTEREST ON EARNINGS</b>				
07-341-100.00	INTEREST REVENUE	.00	.00	.00
	Total INTEREST ON EARNINGS:	.00	.00	.00
<b>STATE GRANTS</b>				
07-354-060.00	DCED Greenways Grant (GTRP)	.00	1,000	.00
07-354-070.00	C2P2 Grant	.00	.00	.00
	Total STATE GRANTS:	.00	1,000	.00
<b>OTHER REVENUE</b>				
07-370-070.00	Miscellaneous Revenue	.00	.00	.00
	Total OTHER REVENUE:	.00	.00	.00
<b>TRUST DISTRIBUTIONS</b>				
07-387-076.00	ARNETH MEMORIAL FUND	.00	.00	.00
07-387-400.00	ARNETH TRUST DISTRIBUTIONS	98,000	88,000	88,000
	Total TRUST DISTRIBUTIONS:	98,000	88,000	88,000
<b>FISCHERS PARK - CAPITAL</b>				
07-454-102.00	Fischers Park Design	.00	8,500	.00
07-454-102.01	Fischers park Construction	.00	5,200	.00
07-454-102.02	Hanks Barn Demolition	.00	.00	.00
07-454-102.03	Trash Cans & Picnic Tables	.00	.00	17,000
07-454-102.04	Equipment (Mower 30%)	.00	.00	.00
07-454-102.05	Carriage House Pavilion Repair	.00	10,643	.00
	Total FISCHERS PARK - CAPITAL:	.00	24,343	17,000
<b>FISCHERS PARK - OPERATING</b>				
07-455-130.00	PERSONNEL - STAFF	25,620	25,620	26,900
07-455-131.00	PERSONNEL - OVERTIME	.00	.00	.00
07-455-161.00	FICA	1,960	1,960	2,050
07-455-361.00	ELECTRICITY	3,300	2,000	2,000
07-455-366.00	WATER	.00	200	200
07-455-373.00	REPAIR & MAINT. OF FACIL.	9,200	9,200	9,200
07-455-450.00	OTHER CONTRACTED SERVICES	2,500	2,500	2,500
	Total FISCHERS PARK - OPERATING:	42,580	41,480	42,850
	FISCHERS PARK FUND Revenue Total:	98,000	89,000	88,000
	FISCHERS PARK FUND Expenditure Total:	42,580	65,823	59,850
	Net Total FISCHERS PARK FUND:	55,420	23,177	28,150

# SEWER FUND

08

Estimated Beginning Fund Balance

Revenues

Expenditures

\$499,535	\$5,122,670	\$5,113,275
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## REVENUES

Residential sewer rentals account for \$2,804,000 of the total revenue and commercial/industrial users account for \$1,206,000 of the fund's revenue. During 2015, Upper Gwynedd Township withdrew from the Upper Gwynedd Towamencin Municipal Authority and became a sewer customer of Towamencin. The 2017 budget includes \$1,131,470 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 previously found in the Sewer Note Reserve Fund have been expended.

## EXPENSES

The administration and management cost of the Sewer Operations are being funded through a transfer of \$1,035,310 to the General Fund.

Based on the Towamencin Municipal Authority ("TMA") proposed budget, the direct operating charges are estimated to be \$2,695,500, a 5.7% decrease from the 2016 Budget of \$2,857,100.

The Sewer Operating Budget includes a transfer of \$430,000 to the Township's Sewer Capital Fund for sewer construction and other improvements.

Account Number	Account Title	2016 Original Budget	2016 Amended Budget	2017 Budget
<b>Sewer Fund</b>				
<b>INTEREST ON EARNINGS</b>				
08-341-100.00	INTEREST ON EARNINGS	500	2,800	2,800
Total INTEREST ON EARNINGS:		500	2,800	2,800
<b>OTHER REVENUE</b>				
08-357-010.00	REIMBURSEMENT - UGTMA	.00	.00	.00
Total OTHER REVENUE:		.00	.00	.00
<b>Sewer Charges</b>				
08-364-120.00	S/R RESIDENTIAL-CURRENT	2,777,400	2,802,000	2,804,000
08-364-121.00	SEWER DISCOUNT	66,600-	66,600-	66,600-
08-364-122.00	INTEREST & PENALTIES	37,000	37,000	37,000
08-364-123.00	SEWER- Upper Gwynedd Twp	1,130,625	1,130,625	1,131,470
08-364-125.00	S/R COM/IND-CURRENT	1,102,350	1,206,000	1,206,000
08-364-900.00	SEWER CERTIFICATES	7,500	7,500	7,500
Total Sewer Charges:		4,988,275	5,116,525	5,119,370
<b>MISCELLANEOUS REVENUE</b>				
08-380-010.00	MISCELLANEOUS RECEIPTS	500	675	500
08-380-020.00	Transfer from 2013 Sewer Note	.00	.00	.00
Total MISCELLANEOUS REVENUE:		500	675	500
<b>General Govt - Staff</b>				
08-406-210.00	OFFICE SUPPLIES	400	400	400
08-406-310.00	OTHER CONTRACTED SERVICES	500	500	500
08-406-314.00	LEGAL SERVICES	6,000	6,000	6,000
08-406-325.00	POSTAGE	1,200	1,200	1,200
08-406-342.00	PRINTING	1,000	1,000	1,000
08-406-440.00	Credit Card Fees	.00	.00	.00
08-406-450.00	MAINTENANCE AGREEMENTS	5,900	8,500	6,200
Total General Govt - Staff:		15,000	17,600	15,300
<b>OPERATIONS</b>				
08-429-130.00	PERSONNEL - Public Works	.00	.00	.00
08-429-249.00	OPERATION EXPENSES	2,857,100	2,801,380	2,695,500
08-429-313.00	ENGINEERING	2,000	6,400	2,000
08-429-368.00	PUMPING STATION FEES	130,200	124,320	193,440
08-429-372.00	REPAIR & MAINT. OF FACIL.	.00	.00	.00
08-429-374.00	REPAIR & MAINT. OF EQUIPMT	.00	.00	.00
08-429-384.00	EQUIPMENT RENTAL	.00	.00	.00
08-429-385.00	ANNUAL RENTAL CHARGE	.00	.00	.00
08-429-470.00	CAPITAL SERVICE	142,355	87,500	603,525
08-429-670.00	///I PROGRAM	.00	.00	.00
Total OPERATIONS:		3,131,655	3,019,600	3,494,465
<b>OTHER EXPENSES</b>				
08-482-330.00	Note Issuance Expenses	.00	.00	.00
08-482-340.00	Principal - 2013 Sewer Note	103,000	103,000	106,000

Account Number	Account Title	2016 Original Budget	2016 Amended Budget	2017 Budget
08-482-341.00	Interest Exp - 2013 Sewer Note	33,500	29,000	32,200
08-482-900.00	Bad Debt Expense	.00	.00	.00
Total OTHER EXPENSES:		136,500	132,000	138,200
<b>Interfund Transfers</b>				
08-492-010.00	TRNSFR TO GENERAL FUND	908,200	908,200	1,035,310
08-492-090.00	TRNSFR TO SEWER CAPTL FD.	780,000	1,596,300	430,000
08-492-230.00	TRNSFR TO DEBT FUND	.00	.00	.00
Total Interfund Transfers:		1,688,200	2,504,500	1,465,310
<b>Unencumbered Reserve</b>				
08-493-100.00	Unencumbered Reserve	.00	.00	.00
Total Unencumbered Reserve:		.00	.00	.00
Sewer Fund Revenue Total:		4,989,275	5,120,000	5,122,870
Sewer Fund Expenditure Total:		4,971,355	5,673,700	5,113,275
Net Total Sewer Fund:		17,920	553,700-	9,395

# SEWER CAPITAL FUND

09

Estimated Beginning Fund Balance

Revenues

Expenditures

\$2,360,011	\$745,098	\$979,000
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## 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 \$2,298 will be generated through Tapping Fees in 2017.

	Grant	Project Cost	Township Match
<b>PA Small Water &amp; Sewer Grant</b>  Continue I&I Repairs to sanitary sewers that are tributary to the KRI.	\$212,312	\$249,778	\$37,466
<b>Montco 2040 – Kriebel Connector Trail</b>  Pedestrian/bicycle trail from Trumbauer Rd. to Valley Veiw Way.	\$100,000	\$447,950	\$347,950
<b>TOTAL</b>	<b>\$312,312</b>	<b>\$697,728</b>	<b>\$385,416</b>

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

## EXPENSES

Expenses in this fund include \$698,000 to continue the I/I program and \$78,000 for pumping station capital expenses.

Account Number	Account Title	2016 Original Budget	2016 Amended Budget	2017 Budget
<b>Sewer Capital Fund</b>				
<b>INTEREST ON EARNINGS</b>				
09-341-100.00	INTEREST ON EARNINGS	350	800	800
Total INTEREST ON EARNINGS:		350	800	800
<b>STATE &amp; COUNTY GRANTS</b>				
09-350-100.00	PA Local Share Acct Grant -75%	.00	.00	.00
09-350-101.00	PA Small Water & Sewer Grant	.00	.00	212,000
09-350-102.00	MONTCO-Kriebel Connector Trail	.00	.00	100,000
Total STATE & COUNTY GRANTS:		.00	.00	312,000
<b>SEWER TAPPING FEES</b>				
09-364-110.00	TAPPING FEES	3,380	88,495	2,298
09-364-115.00	UG Twp Capacity Purchase	.00	.00	.00
Total SEWER TAPPING FEES:		3,380	88,495	2,298
<b>INTERFUND TRANSFERS</b>				
09-392-080.00	TRANSFERS FROM SEWER FUND	780,000	1,596,300	430,000
09-392-081.00	Transfers from Sewer Note	.00	226,756	.00
Total INTERFUND TRANSFERS:		780,000	1,823,056	430,000
<b>CAPITAL OUTLAY</b>				
09-429-313.00	ENGINEERING	10,000	45,000	.00
09-429-670.00	I/I PROGRAM	250,000	250,000	698,000
09-429-720.00	Pump. Station Capital Charges	78,000	78,000	78,000
09-429-725.00	Lateral Replacement Reimbursed	.00	.00	.00
09-429-726.00	Towamencin Interceptor	100,000	500	.00
09-429-727.00	Inglewood Sewer Rehab Slipline	.00	2,050	.00
09-429-728.00	Manhole Castings	.00	.00	.00
09-429-750.00	Transf to TMA Capital Acct	.00	.00	.00
09-429-800.00	AMORTIZATION EXPENSE	.00	.00	.00
Total CAPITAL OUTLAY:		438,000	375,550	776,000
<b>OTHER EXPENSES</b>				
09-482-300.00	Legal & Engineering - DEP	25,000	25,000	25,000
09-482-320.00	Legal & Engineering - TMA	20,000	2,000	2,000
09-482-325.00	Fines - DEP	.00	.00	.00
09-482-900.00	Bad Debt Expense	.00	.00	.00
Total OTHER EXPENSES:		45,000	27,000	27,000
<b>Interfund Transfers</b>				
09-492-010.00	TRNSFR TO GENERAL FUND	.00	.00	.00
09-492-180.00	TRNSFR TO PRK&REC CPTL FD	.00	.00	.00
09-492-230.00	TRNSFR TO DEBT FUND	176,000	176,000	176,000
09-492-660.00	Transfer to Tow Authority	.00	.00	.00
09-492-950.00	TRANS. TO EQUIP RESERVE	.00	.00	.00
Total Interfund Transfers:		176,000	176,000	176,000



Account Number	Account Title	2016 Original Budget	2016 Amended Budget	2017 Budget
Unencumbered Reserve				
09-493-100.00	Unencumbered Reserve	.00	.00	.00
	Total Unencumbered Reserve:	.00	.00	.00
	Sewer Capital Fund Revenue Total:	783,730	1,912,351	745,098
	Sewer Capital Fund Expenditure Total:	659,000	578,550	979,000
	Net Total Sewer Capital Fund:	124,730	1,333,801	233,902-

# PARK CAPITAL FUND

18

Estimated Beginning Fund Balance

Revenues

Expenditures

\$236	\$234,000	\$195,200
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## REVENUES

The budget estimates \$3,000 in impact fees for 2017 and a transfer from the Parks and Recreation Fund of \$234,000.

## EXPENSES

There are no capital project expenses budgeted for 2017. The Finance Committee will address the projects on the list below as funds become available during the year.

There is also a transfer of \$195,200 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.

PARK CAPITAL PROJECTS		2017 Budget		
		Fischer's Park	Other Parks	
		Approved	Approved	TBD
<b>Fischer's Park</b>				
Replace Picnic Tables (12 )		10,000		
Stable Pavilion Pavers				
Concrete Trash Cans (12)		7,000		
Ameth House Repairs				
<b>Other Parks &amp; Pool</b>				
Replace Picnic Tables (10)				10,000
Concrete Trash Cans (12)				7,000
<b>Master Plan Improvements</b>				
General Nash Elementary School Athletic Field	spot-check the work in-progress and prepare close-out documentation for the NPDES Permit			8,500
<b>TYA Budget Priorities - 10/5/16 budget mtg</b>				
1. Electric service infrastructure at primary locations				11,000
*Green Lane Road \$4,000				
*Grist Mill \$4,000				
*Butch Clemens Park \$3,000				
2. Water/Sewer Hook Ups at primary locations				92,000
*Green Lane Road \$32,000				
*Grist Mill \$ 35,000				
*Butch Clemens Park \$25,000				
3. Minor Field amenities/additions				10,000
4. Initiate Phse-2 Development at Nash-2				
<b>TOTAL PARK &amp; RECREATION PROJECTS</b>		<b>17,000</b>	-	<b>138,500</b>

Account Number	Account Title	2016 Original Budget	2016 Amended Budget	2017 Budget
<b>Park Capital Fund</b>				
<b>INTEREST ON EARNINGS</b>				
18-341-100.00	INTEREST ON EARNINGS	.00	2	.00
18-341-101.00	INTEREST EARNINGS - 2007 BOND	.00	.00	.00
Total INTEREST ON EARNINGS:		.00	2	.00
<b>STATE GRANT</b>				
18-354-070.01	State Grant - DCNR	.00	.00	.00
18-354-070.02	State Grant - Growing Greener	.00	.00	.00
18-354-070.03	DCNR - C2P2 GRANT	.00	.00	.00
18-354-070.04	State Grant - C2P2- Bustard	.00	.00	.00
18-354-070.99	State Grant - Misc.	.00	.00	.00
Total STATE GRANT:		.00	.00	.00
<b>OTHER GRANTS</b>				
18-357-070.00	COUNTY GRANTS	.00	.00	.00
Total OTHER GRANTS:		.00	.00	.00
<b>MISCELLANEOUS REVENUE</b>				
18-380-050.00	MISCELLANEOUS RECEIPTS	.00	.00	.00
Total MISCELLANEOUS REVENUE:		.00	.00	.00
<b>Impact Fees</b>				
18-383-100.00	IMPACT FEES	.00	.00	3,000
Total Impact Fees:		.00	.00	3,000
<b>OTHER REVENUE</b>				
18-387-070.00	MISCELLANEOUS RECEIPTS	.00	.00	.00
18-387-074.00	Donated Open Space	.00	.00	.00
18-387-075.00	DR HOLLENBECK MEMORIAL FUND	.00	.00	.00
18-387-076.00	Sharon Luma Memorial Fund	.00	.00	.00
Total OTHER REVENUE:		.00	.00	.00
<b>INTERFUND TRANSFERS</b>				
18-392-010.00	Transfer from General Fund	.00	.00	.00
18-392-050.00	TRNSFRS FM PARK & REC. FD	207,000	214,000	231,000
18-392-090.00	TRNSFRS FM SEWER CAPTL FD	.00	.00	.00
18-392-230.00	Transfer from Debt	.00	.00	.00
18-392-300.00	TRANSFER FROM GEN CAPITAL	.00	.00	.00
18-392-940.00	TRNSFR FM GENERAL RSRV FD	.00	.00	.00
18-392-960.00	TRNSFR FM SEWER RESRV FD	.00	.00	.00
18-392-970.00	TRANSFER FROM POOL RES.	.00	.00	.00
Total INTERFUND TRANSFERS:		207,000	214,000	231,000
<b>BOND PROCEEDS</b>				
18-393-102.00	PROCEEDS FROM 2007 BOND	.00	.00	.00

Account Number	Account Title	2016 Original Budget	2016 Amended Budget	2017 Budget
Total BOND PROCEEDS:		.00	.00	.00
<b>Park Capital Projects</b>				
18-454-101.00	MISCELLANEOUS PARKS	7,500	21,500	.00
18-454-103.00	BUSTARD ROAD PARK	3,500	3,500	.00
18-454-104.00	WEIKEL ROAD PARK	.00	.00	.00
18-454-105.00	SPECT PARK	.00	.00	.00
18-454-106.00	DRINNON WAY	.00	.00	.00
18-454-107.00	MORGAN WAY	.00	.00	.00
18-454-108.00	GRIST MILL PARK	.00	.00	.00
18-454-109.00	FIREHOUSE PARK	.00	.00	.00
18-454-112.00	BUTCH CLEMENS PARK	.00	.00	.00
18-454-113.00	Green Lane Road Park	.00	.00	.00
18-454-114.00	Valley View Park	.00	.00	.00
18-454-115.00	Heebner Park	.00	.00	.00
18-454-116.00	Dr. Hollenbeck Mem. Pavilion	.00	.00	.00
18-454-117.00	Sharon Luma Memorial	.00	.00	.00
Total Park Capital Projects:		11,000	25,000	.00
<b>Interfund Transfers</b>				
18-492-230.00	TRNSFR TO DEBT FUND	195,948	195,948	195,200
18-492-231.00	TRANS. TO EQUIP RESERVE	.00	.00	.00
18-492-950.00	TRANS. TO EQUIP RESERVE	.00	.00	.00
Total Interfund Transfers:		195,948	195,948	195,200
<b>Unencumbered Reserve</b>				
18-493-100.00	Unencumbered Reserve	.00	.00	.00
18-493-200.00	Reserved Funds	.00	.00	.00
18-493-201.00	Reserved - Property Acquisition	.00	.00	.00
Total Unencumbered Reserve:		.00	.00	.00
Park Capital Fund Revenue Total:		207,000	214,002	234,000
Park Capital Fund Expenditure Total:		206,948	220,948	195,200
Net Total Park Capital Fund:		52	6,946-	38,800

# PUBLIC ART FUND

19

Estimated Beginning Fund Balance

Revenues

Expenditures

\$117,685	\$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 2017.

Account Number	Account Title	2016 Original Budget	2016 Amended Budget	2017 Budget
<b>Public Art Fund</b>				
<b>INTEREST ON EARNINGS</b>				
19-341-100.00	INTEREST ON EARNINGS	50	55	50
	Total INTEREST ON EARNINGS:	50	55	50
<b>Impact Fees</b>				
19-383-100.00	IMPACT FEES	.00	.00	.00
	Total Impact Fees:	.00	.00	.00
<b>Capital Outlay</b>				
19-459-720.00	PUBLIC ART PROGRAM	.00	.00	.00
	Total Capital Outlay:	.00	.00	.00
	Public Art Fund Revenue Total:	50	55	50
	Public Art Fund Expenditure Total:	.00	.00	.00
	Net Total Public Art Fund:	50	55	50

# DEBT SERVICE FUND

23

Estimated Beginning Fund Balance	Revenues	Expenditures
\$4,061	\$1,909,786	\$1,912,566

## REVENUES:

Based on the millage and homestead exemption, the Real Estate Tax will generate \$700,850 in revenue, which slightly lower than the 2016 budget.

## 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 2016, the Township entered into a five year lease/purchase agreement with Capital One Public Funding. The following vehicles & equipment were included in the agreement:

- 11 Police Mobile Data Terminals
- Upgrade the Township IT Infrastructure
- Pick Up Truck
- John Deere Tractor
- Dump Truck

In 2017, final payments will be made on a three year lease/purchase and a five year lease/purchase. The two payments total \$90,418.06.

The Debt Fund provides for a transfer of \$615,866 to the Towamencin Township Infrastructure Authority to fund the debt service associated with the Village area transportation improvements.



Account Number	Account Title	2016 Original Budget	2016 Amended Budget	2017 Budget
<b>Debt Service Fund</b>				
<b>REAL ESTATE TAXES</b>				
23-301-100.00	REAL ESTATE TAX CURRENT	706,000	704,200	708,000
23-301-101.00	REAL ESTATE TAX DISCOUNT	12,700-	12,825-	12,750-
23-301-102.00	REAL ESTATE TAX PENALTY	2,800	1,550	1,400
23-301-104.00	REAL ESTATE TAX REFUNDS	.00	10,783-	.00
23-301-200.00	REAL ESTATE TAX PRIOR	3,350	3,000	3,000
23-301-400.00	REAL ESTATE TAX DELINQNT.	1,550	1,100	1,100
23-301-600.00	REAL ESTATE TAX INTERIM	6,100	6,860	100
Total REAL ESTATE TAXES:		707,100	693,102	700,850
<b>INTEREST ON EARNINGS</b>				
23-341-100.00	INTEREST ON EARNINGS	.00	.00	.00
Total INTEREST ON EARNINGS:		.00	.00	.00
<b>SALE OF ASSETS</b>				
23-391-100.00	Sale of Assets	.00	.00	.00
Total SALE OF ASSETS:		.00	.00	.00
<b>INTERFUND TRANSFERS</b>				
23-392-010.00	TRANSFERS FROM GENERAL FD	650,000	650,000	735,000
23-392-080.00	TRANSFERS FROM SEWER FUND	.00	.00	.00
23-392-090.00	TRNSFRS FM SEWER CAPTL FD	176,000	176,000	176,000
23-392-180.00	TRNSFR FM PARK CAPITAL FD	195,948	195,948	195,200
23-392-250.00	Transfer from TTIA	.00	.00	.00
23-392-300.00	TRNSFR FM GENERAL CAPITAL	.00	.00	.00
23-392-330.00	TRANSFER FR TRAFFIC IMPACT	37,825	35,950	102,736
23-392-350.00	Transfer from Gen Cap Reserve	.00	127,509	.00
Total INTERFUND TRANSFERS:		1,059,773	1,185,407	1,208,936
<b>Debt - Principal</b>				
23-471-201.00	PRINCIPAL - 2000 NOTE	481,000	481,000	507,000
23-471-202.00	PRINCIPAL - 2002 NOTE	195,000	195,000	200,000
23-471-205.00	PRINCIPAL - 2012 NOTE (pool)	129,000	129,000	132,000
23-471-400.05	Capital Lease - 2014 Car Video	22,333	22,333	23,521
23-471-400.10	Cap Lease - 2011 Loader & IT	.00	.00	.00
23-471-400.11	Cap Lease-2013 Trucks/phones	62,912	62,912	64,264
23-471-400.12	Cap Lease - 2015 Vehicles	91,557	91,557	90,272
23-471-400.13	Capital Lease - 2016 Vehicles	.00	121,773	115,659
Total Debt - Principal:		981,802	1,103,575	1,132,716
<b>Debt - Interest Payments</b>				
23-472-201.00	INTEREST - 2000	34,000	29,000	27,600
23-472-202.00	INTEREST - 2002 NOTE	55,000	47,500	53,200
23-472-203.00	Interest - TAN	.00	.00	.00
23-472-205.00	INTEREST -2012 NOTE (pool)	66,948	66,948	63,200
23-472-206.00	INTEREST 2007 BOND (pool)	.00	.00	.00
23-472-400.02	Cap Lease Int. - 2004 Backhoe	.00	.00	.00
23-472-400.05	Cap Lease Int- 2014 Car Video	2,440	2,440	1,252
23-472-400.07	Cap Lease Int. - 2007 Pick Ups	.00	.00	.00

Account Number	Account Title	2016 Original Budget	2016 Amended Budget	2017 Budget
23-472-400.09	Capital Lease Int - 2008 Mower	.00	.00	.00
23-472-400.10	Cap Lease Int - 2011 Loader/IT	.00	.00	.00
23-472-400.11	Cap Lease Int - 2013 Trucks	2,733	2,733	1,381
23-472-400.12	Cap Lease int. - 2015 Vehicles	4,217	4,216	5,501
23-472-400.13	Cap Lease Int - 2016 Vehicles	.00	5,736	11,850
Total Debt - Interest Payments:		165,338	158,573	163,984
<b>BOND ISSUE FEES</b>				
23-473-100.00	ISSUANCE COSTS	.00	.00	.00
Total BOND ISSUE FEES:		.00	.00	.00
<b>ADMINISTRATIVE FEES</b>				
23-475-100.00	ADMINISTRATIVE FEES	.00	.00	.00
Total ADMINISTRATIVE FEES:		.00	.00	.00
<b>Interfund Transfers</b>				
23-492-180.00	Transfer to Park Capital Fd	.00	.00	.00
23-492-330.00	TRANS TO TRAFFIC IMPACT	.00	.00	.00
23-492-980.00	Transfer to TTIA	619,981	613,602	615,866
Total Interfund Transfers:		619,981	613,602	615,866
<b>Reserved Funds</b>				
23-493-200.00	Reserved Funds	.00	.00	.00
23-493-201.00	Reserved - Traffic Impact	.00	.00	.00
Total Reserved Funds:		.00	.00	.00
Debt Service Fund Revenue Total:		1,766,873	1,878,509	1,909,786
Debt Service Fund Expenditure Total:		1,767,121	1,875,750	1,912,566
Net Total Debt Service Fund:		248-	2,759	2,780-

# GENERAL CAPITAL FUND

30

Estimated Beginning Fund Balance

Revenues

Expenditures

\$221	\$734,900	\$734,480
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This Fund is used to replace Township equipment, including vehicles, along with improvements to Township facilities and infrastructure. The General Capital Fund receives its revenue from the General Fund, as well as other miscellaneous revenue such as sale of assets.

## REVENUES

A transfer from the General Fund of \$149,000 and the General Reserve Fund of \$122,400 will be made to cover expenditures.

The budget includes proceeds from a lease/purchase agreement in the amount of \$463,500 to purchase:

Paver & Trailer	\$241,000
Backhoe	\$122,500
Mower	\$100,000

## EXPENSES

Staff compiled a list of capital improvements and repairs recommended for the municipal complex. The largest project being the replacement of the HVAC systems ranging in cost from \$675,000 to \$967,000. The 2017 budget assumes the Township will borrow funds to complete the necessary improvements with an estimated first year payment of \$60,000. The complete list of capital repairs to the municipal complex will be considered during 2017 by the Finance Committee.

Other projects include:

Anders Road Bridge Repairs	\$111,800
Replacement of Two Police Patrol Cars	\$99,180

Account Number	Account Title	2016 Original Budget	2016 Amended Budget	2017 Budget
<b>General Capital Fund</b>				
<b>INTEREST ON EARNINGS</b>				
30-341-100.00	INTEREST ON EARNINGS	.00	.00	.00
	Total INTEREST ON EARNINGS:	.00	.00	.00
<b>FEDERAL GRANTS</b>				
30-351-020.00	FEDERAL GRANTS	.00	.00	.00
	Total FEDERAL GRANTS:	.00	.00	.00
<b>STATE GRANTS</b>				
30-354-010.00	STATE GRANTS	.00	.00	.00
30-354-020.00	PENNDOT - A.R.L.E. GRANT	180,000	180,000	.00
30-354-020.01	PENNDOT -A.R.L.E Grant #2	240,477	.00	.00
30-354-020.02	Green Light Go Grant	.00	52,128	.00
30-354-030.00	DCED Emergency Responders Grant	.00	.00	.00
	Total STATE GRANTS:	420,477	232,128	.00
<b>MISCELLANEOUS REVENUE</b>				
30-380-050.00	MISCELLANEOUS RECEIPTS	.00	52,127	.00
	Total MISCELLANEOUS REVENUE:	.00	52,127	.00
<b>SALE OF ASSETS</b>				
30-391-100.00	SALE OF ASSETS	.00	35,000	.00
	Total SALE OF ASSETS:	.00	35,000	.00
<b>INTERFUND TRANSFERS</b>				
30-392-010.00	TRANSFER FROM GENERAL FD	26,000	26,000	149,000
30-392-230.00	Transfer from Debt	.00	.00	.00
30-392-950.00	TRNSFR FM GENERAL RSRV FD	.00	145,000	122,400
	Total INTERFUND TRANSFERS:	26,000	171,000	271,400
<b>LEASE PROCEEDS</b>				
30-393-300.00	PROCEEDS FROM LEASE-PURCHASE	.00	761,304	463,500
	Total LEASE PROCEEDS:	.00	761,304	463,500
<b>GENERAL GOVT - BLDGS &amp; PLANT</b>				
30-409-710.00	Property Acquisition	.00	.00	.00
30-409-721.00	ROAD CONSTRUCTION	.00	.00	.00
30-409-722.00	STORM WATER MANAGEMENT	.00	.00	.00
30-409-723.00	BRIDGE CONSTRUCTION	.00	20,000	111,800
30-409-730.00	BUILDING IMPROVEMENTS	.00	.00	60,000
30-409-731.00	TRAFFIC SIGNALS	186,000	310,255	.00
30-409-731.01	ARLE-Rittenhouse & Old Bustard	261,388	.00	.00
30-409-741.00	AUTOMOBILES	.00	135,883	99,180
30-409-742.00	TRUCKS	.00	362,511	.00
30-409-743.00	OTHER EQUIPMENT	.00	167,355	463,500
30-409-744.00	FURNITURE/FIXTURES	.00	.00	.00
30-409-760.00	DATA PROCESSING	.00	253,985	.00

Account Number	Account Title	2016 Original Budget	2016 Amended Budget	2017 Budget
Total GENERAL GOVT - BLDGS & PLANT:		447,388	1,249,989	734,480
<b>Interfund Transfers</b>				
30-492-010.00	TRNSFR TO GENERAL FUND	.00	.00	.00
30-492-050.00	TRANSFER TO PARK FUND	.00	.00	.00
30-492-180.00	Transfer to Park Capital Fd	.00	.00	.00
30-492-230.00	TRANSFER TO DEBT FUND	.00	.00	.00
30-492-330.00	TRANS TO TRAFFIC IMPACT	.00	.00	.00
30-492-940.00	TRNSFR TO GENRL RESRV FD.	.00	.00	.00
30-492-950.00	TRANS. TO EQUIP RESERVE	.00	.00	.00
30-492-980.00	Transfer to TTIA	.00	.00	.00
Total Interfund Transfers:		.00	.00	.00
General Capital Fund Revenue Total:		446,477	1,251,559	734,900
General Capital Fund Expenditure Total:		447,388	1,249,989	734,480
Net Total General Capital Fund:		911-	1,570	420

# TRAFFIC IMPACT FUND

33

Estimated Beginning Fund Balance

Revenues

Expenditures

\$45,735	\$120,896	\$102,736
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This fund receives the Transportation Impact fees associated with land development. Currently the Township imposes an Impact fee of \$2,197.56 per trip. Funds will be used to reduce the debt that was accumulated for traffic improvements already constructed in the Village, along with additional projects in the Township. In 2010, the Board affirmed a policy to direct 85% of funds collected towards reduction of debt incurred for the construction of traffic improvements and 15% towards new projects. These funds may only be used for projects in the Township's Transportation Improvement Program.

During 2016, Royal Farms received preliminary/final approval for a land development that will generate a minimum of 54 trips resulting in impact fees of \$118,668 budgeted for 2017.

## REVENUES

The Traffic Impact Fund has an estimated beginning Fund Balance of \$45,735 with revenues of \$120,896 projected to be generated in 2017 through Impact Fees.

## EXPENSES

The Traffic Impact Fund will transfer \$102.736 to the Debt Fund.

Account Number	Account Title	2016 Original Budget	2016 Amended Budget	2017 Budget
<b>Traffic Impact Fund</b>				
<b>INTEREST ON EARNINGS</b>				
33-341-100.00	INTEREST ON EARNINGS	15	30	30
	Total INTEREST ON EARNINGS:	15	30	30
<b>FEDERAL GRANTS</b>				
33-351-010.00	FEDERAL GRANTS	.00	.00	.00
	Total FEDERAL GRANTS:	.00	.00	.00
<b>OTHER GRANTS</b>				
33-357-010.00	COUNTY GRANTS	.00	.00	.00
	Total OTHER GRANTS:	.00	.00	.00
<b>OTHER REVENUE</b>				
33-383-050.00	MISCELLANEOUS FEES	.00	.00	.00
33-383-100.00	IMPACT FEES	44,501	42,303	120,866
	Total OTHER REVENUE:	44,501	42,303	120,866
<b>INTERFUND TRANSFERS</b>				
33-392-010.00	TRANSFER FROM GENERAL FD	.00	.00	.00
33-392-230.00	Transfer from Debt	.00	.00	.00
33-392-250.00	Transfer from TTIA	.00	.00	.00
33-392-300.00	TRANS FROM GENERAL CAP	.00	.00	.00
	Total INTERFUND TRANSFERS:	.00	.00	.00
<b>ENGINEERING</b>				
33-409-313.00	ENGINEERING	.00	9,000	.00
33-409-314.00	LEGAL SERVICES	.00	.00	.00
33-409-610.00	ROAD CONSTRUCTION	.00	.00	.00
33-409-710.00	RIGHT OF WAY ACQUISITIONS	.00	.00	.00
33-409-740.00	TRAFFIC SIGNALS	.00	.00	.00
33-409-760.00	DATA PROCESSING	.00	.00	.00
	Total ENGINEERING:	.00	9,000	.00
<b>Operating Leases</b>				
33-473-100.00	Issuance Costs	.00	.00	.00
	Total Operating Leases:	.00	.00	.00
<b>Interfund Transfers</b>				
33-492-010.00	TRNSFR TO GENERAL FUND	.00	.00	.00
33-492-080.00	TRNSFR TO SEWER FUND	.00	.00	.00
33-492-230.00	Transfer to Debt Fund	37,825	35,950	102,736
33-492-980.00	TRANSFER TO TIA	.00	.00	.00
	Total Interfund Transfers:	37,825	35,950	102,736
<b>Reserved Funds</b>				
33-493-200.00	Reserved Funds	.00	.00	.00

Account Number	Account Title	2016 Original Budget	2016 Amended Budget	2017 Budget
	Total Reserved Funds:	.00	.00	.00
	Traffic Impact Fund Revenue Total:	44,516	42,333	120,896
	Traffic Impact Fund Expenditure Total:	37,825	44,950	102,736
	Net Total Traffic Impact Fund:	6,691	2,617-	18,160



# HIGHWAY AID FUND

35

Estimated Beginning Fund Balance

Revenues

Expenditures

\$112,193	\$497,992	\$610,185
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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 2016 population and the 57.65 miles of Township-owned roads.

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

## REVENUES

The Township expects to receive \$496,792 from the State in 2017. This is a 2.5% increase in funding over the actual amount received in 2016.

## 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 2017. The streets for resurfacing will be selected at a later date.

Account Number	Account Title	2016 Original Budget	2016 Amended Budget	2017 Budget
<b>Liquid Fuels Fund</b>				
<b>INTEREST ON EARNINGS</b>				
35-341-100.00	INTEREST ON EARNINGS	400	1,200	1,200
	Total INTEREST ON EARNINGS:	400	1,200	1,200
<b>State Shared Revenues &amp; Entitl</b>				
35-355-020.00	STATE GRANT	.00	.00	.00
35-355-030.00	LIQUID FUEL ENTITLEMENT	472,444	484,435	496,792
	Total State Shared Revenues & Entitl:	472,444	484,435	496,792
<b>INTERFUND TRANSFERS</b>				
35-392-010.00	TRANSFERS FROM GENERAL FD	.00	.00	.00
	Total INTERFUND TRANSFERS:	.00	.00	.00
<b>EQUIPMENT MAINTENANCE</b>				
35-437-374.00	REPAIR & MAINT. OF EQUIPMT	.00	.00	.00
	Total EQUIPMENT MAINTENANCE:	.00	.00	.00
<b>Road Maintenance</b>				
35-438-130.00	PERSONNEL-STAFF	.00	.00	.00
35-438-220.00	MATERIALS/SUPPLIES	.00	6,500	.00
35-438-450.00	OTHER CONTRACTED SERVICES	531,600	438,800	610,185
35-438-750.00	Equipment	.00	.00	.00
	Total Road Maintenance:	531,600	445,300	610,185
<b>Interfund Transfers</b>				
35-492-100.00	TRANSFER TO GENERAL FUND	.00	.00	.00
	Total Interfund Transfers:	.00	.00	.00
<b>Unencumbered Reserve</b>				
35-493-100.00	Unencumbered Reserve	.00	.00	.00
	Total Unencumbered Reserve:	.00	.00	.00
	Liquid Fuels Fund Revenue Total:	472,844	485,635	497,992
	Liquid Fuels Fund Expenditure Total:	531,600	445,300	610,185
	Net Total Liquid Fuels Fund:	58,756-	40,335	112,193-

# TOWAMENCIN TOWNSHIP INFRASTRUCTURE AUTHORITY

85

Estimated Beginning Fund Balance	Revenues	Expenditures
\$25,754	\$2,222,041	\$2,246,811

The 2017 budget assumes that the one remaining right of way acquisition dispute that has not been completed will be resolved in 2017. The 2017 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.

During 2016, the Authority requested an amendment to the General Reimbursement Agreement with PennDOT to provide for additional repayments of at least \$856,800 and not more than \$1,628,000 should the disputed acquisition go to trial. The response from PennDOT is pending.

## 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 \$615,866 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 \$1,465,150 for 2017.

A transfer from the Township General Fund of \$141,000 is projected to cover Authority expenses.

## EXPENDITURES:

Legal services for 2017 are estimated to be \$75,000.

Property acquisitions costs are budgeted at \$1,552,945.

The principal and interest payable in 2017 for the fixed rate notes will be \$615,866.

Account Number	Account Title	2016 Original Budget	2016 Amended Budget	2017 Budget
<b>TOWAMENCIN INFRASTRUCTURE AUTH</b>				
<b>INTEREST ON EARNINGS</b>				
85-341-100.00	INTEREST EARNINGS	25	25	25
Total INTEREST ON EARNINGS:		25	25	25
<b>STATE GRANT</b>				
85-354-070.10	PA DOT - REIMBURSEMENT	540,000	95,634	1,465,150
Total STATE GRANT:		540,000	95,634	1,465,150
<b>MISCELLANEOUS REVENUE</b>				
85-380-050.00	MISCELLANEOUS RECEIPTS	.00	.00	.00
Total MISCELLANEOUS REVENUE:		.00	.00	.00
<b>TRANSFERS FROM TWP</b>				
85-392-230.00	TRANSFER FROM DEBT	619,981	613,602	615,866
85-392-300.00	Transfer from General Fund	35,000	1,200	141,000
85-392-330.00	TRANSFER FROM TRAFFIC IMPACT	.00	.00	.00
Total TRANSFERS FROM TWP:		654,981	614,802	756,866
<b>Prior Year Carryforward</b>				
85-399-100.00	Prior Year Carryforward	.00	.00	.00
Total Prior Year Carryforward:		.00	.00	.00
<b>General Govt - Staff</b>				
85-406-310.00	OTHER PROFESSIONAL FEES	.00	1,160	.00
85-406-311.00	ACCOUNTING SERVICES	.00	.00	.00
85-406-314.00	LEGAL SERVICES	75,000	12,000	75,000
Total General Govt - Staff:		75,000	13,160	75,000
<b>ENGINEERING &amp; ROW</b>				
85-409-313.00	ENGINEERING	.00	.00	.00
85-409-480.00	AMORT OF BOND ISSUANCE COSTS	.00	.00	.00
85-409-610.00	ROAD CONSTRUCTION	.00	.00	.00
85-409-710.00	RIGHT OF WAY ACQUISITIONS	525,000	93,100	1,552,945
85-409-820.00	DEPRECIATION EXPENSE	.00	.00	.00
Total ENGINEERING & ROW:		525,000	93,100	1,552,945
<b>PRINCIPAL</b>				
85-471-201.00	PRINCIPAL - DEL VAL	.00	.00	.00
85-471-202.00	Principal - New Garden	.00	.00	.00
85-471-203.00	PRINCIPAL - SERIES 2006	.00	.00	.00
85-471-204.00	Principal - 2014 Note	412,000	412,000	419,000
Total PRINCIPAL:		412,000	412,000	419,000
<b>INTEREST EXPENSE</b>				
85-472-201.00	INTEREST - DEL VAL	.00	.00	.00
85-472-203.00	INTEREST - SERIES 2006	.00	.00	.00

Account Number	Account Title	2016 Original Budget	2016 Amended Budget	2017 Budget
85-472-204.00	INTEREST - NEW GARDEN	.00	.00	.00
85-472-205.00	INTEREST- 2014 NOTE	207,981	201,602	196,866
Total INTEREST EXPENSE:		207,981	201,602	196,866
<b>Operating Leases</b>				
85-473-100.00	Issuance Costs	.00	.00	.00
Total Operating Leases:		.00	.00	.00
<b>INSURANCES</b>				
85-486-352.00	LIABILITY INSURANCE	3,000	3,000	3,000
Total INSURANCES:		3,000	3,000	3,000
<b>Interfund Transfers</b>				
85-492-230.00	TRANSFER TO DEBT SVC FUND	.00	.00	.00
85-492-330.00	TRANS TO TRAFFIC IMPACT	.00	.00	.00
Total Interfund Transfers:		.00	.00	.00
TOWAMENCIN INFRASTRUCTURE AUTH Revenue Total:		1,195,006	710,461	2,222,041
TOWAMENCIN INFRASTRUCTURE AUTH Expenditure Total:		1,222,981	722,862	2,246,811
Net Total TOWAMENCIN INFRASTRUCTURE AUTH:		27,975-	12,401-	24,770-

# CAPITAL EQUIPMENT RESERVE FUND

95

Estimated Beginning Fund Balance

Revenues

Expenditures

\$122,491	\$80,000	\$122,400
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## REVENUES

A transfer of \$80,000 from the General Fund is budgeted for 2017.

## EXPENSES

A transfer to fund capital projects in the General Capital Fund in the amount of \$122,400 is anticipated for 2017.

Account Number	Account Title	2016 Original Budget	2016 Amended Budget	2017 Budget
<b>Capital Equipment Reserve Fund</b>				
<b>INTEREST ON EARNINGS</b>				
95-341-100.00	INTEREST ON EARNINGS	.00	.00	.00
	Total INTEREST ON EARNINGS:	.00	.00	.00
<b>Source: 391</b>				
95-391-100.00	SALE OF ASSETS	.00	.00	.00
	Total Source: 391:	.00	.00	.00
<b>Source: 392</b>				
95-392-010.00	TRANSFERS FROM GENERAL FD	.00	200,000	80,000
95-392-050.00	TRNSFRS FM PARK & REC. FD	.00	.00	.00
95-392-080.00	TRANSFERS FROM SEWER FUND	.00	.00	.00
95-392-090.00	TRNSFRS FM SEWER CAPTL FD	.00	.00	.00
95-392-180.00	TRNSFR FM PARK CAPITAL FD	.00	.00	.00
95-392-300.00	TRNSFR FM GENERAL CAPITAL	.00	.00	.00
95-392-350.00	TRNSFR FM LIQUID FUELS FD	.00	.00	.00
	Total Source: 392:	.00	200,000	80,000
<b>Source: 393</b>				
95-393-130.00	PROCEEDS FROM DEBT	.00	.00	.00
	Total Source: 393:	.00	.00	.00
<b>Department: 492</b>				
95-492-010.00	TRNSFR TO GENERAL FUND	.00	.00	.00
95-492-300.00	TRNSFR TO GEN. CAPITAL FD	.00	145,000	122,400
95-492-350.00	Transfer to Debt Service Fund	.00	127,509	.00
	Total Department: 492:	.00	272,509	122,400
<b>FIXED ASSETS</b>				
95-700-741.00	VEHICLES & CONSTR EQUIP	.00	.00	.00
95-700-742.00	TRUCKS	.00	.00	.00
95-700-751.00	MACHINERY & EQUIPMENT	.00	.00	.00
95-700-752.00	FURNITURE/FIXTURES	.00	.00	.00
	Total FIXED ASSETS:	.00	.00	.00
	Capital Equipment Reserve Fund Revenue Total:	.00	200,000	80,000
	Capital Equipment Reserve Fund Expenditure Total:	.00	272,509	122,400
	Net Total Capital Equipment Reserve Fund:	.00	72,509-	42,400-

# SEWER NOTE RESERVE FUND

96

Estimated Beginning Fund Balance

Revenues

Expenditures

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

## REVENUES

The note proceeds have been expended.

## EXPENSES

None



Account Number	Account Title	2016 Original Budget	2016 Amended Budget	2017 Budget
<b>Sewer Reserve Fund</b>				
<b>INTEREST ON EARNINGS</b>				
96-341-100.00	INTEREST ON EARNINGS	.00	35	.00
96-341-200.00	Interest - Sewer Capital Note	100	.00	.00
Total INTEREST ON EARNINGS:		100	35	.00
<b>Source: 392</b>				
96-392-080.00	TRANSFERS FROM SEWER FUND	.00	.00	.00
96-392-090.00	TRNSFRS FM SEWER CAPTL FD	.00	.00	.00
Total Source: 392:		.00	.00	.00
<b>Department: 492</b>				
96-492-080.00	TRNSFR TO SEWER FUND	.00	.00	.00
96-492-090.00	TRNSFR TO SEWER CAPTL FD.	.00	226,756	.00
96-492-180.00	TRNSFR TO PRK&REC CPTL FD	.00	.00	.00
Total Department: 492:		.00	226,756	.00
Sewer Reserve Fund Revenue Total:		100	35	.00
Sewer Reserve Fund Expenditure Total:		.00	226,756	.00
Net Total Sewer Reserve Fund:		100	226,721-	.00
Net Grand Totals:		402,920-	353,014	947,791-