



Established in 1728

Towamencin

T O W N S H I P

A Community of Tradition and Vision

2018 Budget

Fund #	Fund	2017 Beginning Fund Balance	2017 Projected Revenue	2017 Projected Expenses	2017 Projected Ending Fund Balance	2018 Budgeted Revenue	2018 Budgeted Expenses	Estimated Fund Balance 12/31/18
1	General	\$1,267,149	\$8,713,169	\$8,648,056	\$1,332,262	\$8,829,839	\$9,633,444	\$528,657
2	Street Light	\$15	\$735	\$735	\$15	\$735	\$735	\$15
3	Fire	(\$1,061)	\$325,732	\$315,939	\$8,732	\$379,932	\$388,359	\$305
5	Park & Rec	\$94,989	\$525,637	\$560,529	\$97	\$499,578	\$499,651	\$24
6	Pool	\$0	\$91,000	\$90,565	\$435	\$50,000	\$49,110	\$1,325
7	Fischer's Park	\$124,098	\$241,900	\$95,744	\$270,254	\$242,000	\$94,300	\$417,954
8	Sewer	\$717,410	\$5,797,531	\$5,776,583	\$738,358	\$5,802,231	\$5,783,617	\$756,972
9	Sewer Capital	\$1,989,568	\$1,393,521	\$1,000,922	\$2,382,167	\$1,187,701	\$1,093,097	\$2,476,771
18	Park Capital	\$4,356	\$232,200	\$236,200	\$356	\$347,204	\$322,033	\$25,527
19	Public Art	\$117,692	\$55	\$0	\$117,747	\$55	\$0	\$117,802
23	Debt Service	\$2,242	\$1,915,240	\$1,914,112	\$3,370	\$2,012,470	\$2,015,415	\$425
30	Gen Capital	\$89,671	\$804,154	\$880,036	\$13,789	\$753,000	\$765,657	\$1,132
33	Traffic Imp	(\$6,534)	\$53,080	\$0	\$46,546	\$213,244	\$181,190	\$78,600
35	Highway Aid	\$126,341	\$511,221	\$445,508	\$192,054	\$526,936	\$718,990	\$0
95	Capital Equipment Reserve	\$122,491	\$0	\$122,400	\$91	\$200,000	\$0	\$200,091
96	Sewer Note Reserve	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Totals	\$4,588,427	\$20,605,175	\$20,087,329	\$5,106,273	\$21,044,925	\$21,545,598	\$4,605,600

Fund #	Fund	2017 Beginning Fund Balance	2017 Projected Revenue	2017 Projected Expenses	2017 Projected Ending Fund Balance	2018 Budgeted Revenue	2018 Budgeted Expenses	Estimated Fund Balance 12/31/18
85	TTIA	\$38,155	\$750,572	\$783,472	\$5,255	\$2,238,340	\$2,243,105	\$490

GENERAL FUND

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Estimated Beginning Fund Balance Revenues Expenditures

\$1,332,262	\$8,829,839	\$9,633,444
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REVENUES:

Real Estate Taxes are budgeted at \$2,197,000. The millage allocated to the General Fund is 2.511, approximately 66% of the total current millage of 3.808. The 2018 budget reflects no change to the real estate tax rate and the continuation of the Homestead/Farmstead exemption of \$45,000. There are currently 4,559 taxpayers utilizing the homestead exemption and 4 qualifying for the farmstead exemption.

Real Estate Transfer Taxes collections of \$406,400 are budgeted for 2018.

Revenue from EIT is budgeted at \$3,325,000; this is a 3.9% increase above the 2017 projected revenue.

The 2018 budget continues the "Local Services Tax" of \$1 per week per employee within the Township. This tax helps cover the costs of services, such as police, fire, emergency services and road maintenance. It is estimated that this tax will generate \$330,000 in revenue during 2018. 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 2018 are budgeted at \$400,000. These fees are paid quarterly in arrears.

Rental Income includes rent from the Rittenhouse apartments. No rental income is projected from the Arneith House during 2018.

The most recent State Recycling Performance Grant from the Pennsylvania DEP through the Northern Montgomery County Recycling Commission was received in September 2016. Grants have been reduced statewide by 40% to cover other expenses. The 2017 and 2018 budgets do not include grant revenues.

State Shared Revenues reflect the State Pension Aid received each year. The amount budgeted for 2018 is \$321,177 and is applied towards the Township's MMO requirement for Uniform and Non-Uniform employees.

The costs of the Criminal Processing Center in the Police Department are covered by three revenue line items. The first is the Criminal Processing Fees, which represents the monies received directly from the County on a monthly basis. The second source is fingerprinting fees paid directly to the Township. And the third source of revenue is from the participating police departments utilizing the Processing Center. Each department normally pays a fee in January (\$1,000 or \$500 depending on size of the department.) However, in 2018, fees will not be collected because a sufficient balance is available for operations and equipment purchases for the year.

Public Safety revenues include the building permit fees and charges for Police Services. These revenues are budgeted to be \$407,400. This is approximately 5.7% lower than the 2017 projected revenue primarily due to building permits.

There is an Interfund Transfer to the General Fund budgeted for 2018 from the Sewer Fund. The transfer covers overhead rather than directly charging expenses to the Sewer Fund. The 2018 transfer is approximately 43% of certain indirect expenses.

EXPENDITURES:

There is a 3% increase in non-uniform and police salaries budgeted for 2018. The health insurance premiums will increase 4.1% in 2018. Employees have the option to pay a 12% premium share for insurance or to select a higher co-pay insurance plan with no required contribution.

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

Building Maintenance expenses total \$135,900. 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.

The Board approved Resolution 17-14 that included a list of capital improvements and repairs recommended for the municipal complex. The largest project being the replacement of the HVAC systems with an enhanced geothermal system. Resolution 17-14 approved the borrowing of funds from the Sewer Capital Fund to complete the necessary improvements.

The Public Safety budget for 2018 is \$3,633,757, representing 38% of the total general fund budget. The Management line item accounts for the Chief and the Lieutenant positions. The Staff line item accounts for the administrative assistant, a police specialist and the crossing guard. The 2018 budget includes the addition of a part time administrative assistant. The North Penn School District reimburses 50% of the crossing guard expenses.

The Code Enforcement and Planning & Zoning budget for 2018 is a combined \$557,870. It is 8.9% higher than the 2017 budget and assumes the continuation of third party contracting for inspection services. The EDC expenses include \$40,000 for a possible economic study.

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

The Public Works budget for 2018 is \$1,292,126, a decrease of 2.4% from the 2017 budget. The lower total is due to reductions estimated in winter maintenance costs and repairs to vehicles.

The Township purchases salt through both the PA Costars Contract and the Montgomery County Consortium of Communities Contract to obtain competitive pricing and assure the

availability of sufficient quantities. The department plans to continue reducing the use of contractors for snow plowing services for 2018. Independent contractors were last used in 2010.

The budget for Traffic Signals and Signs has increased from \$86,000 in 2017 to \$100,000 for 2018. The overall increase reflects an increase of engineering expenses and contracted services for various traffic signal issues and a decrease of \$5,000 for electricity. 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 \$877,994 for 2018 with the police payroll contribution remaining at 5% of wages. The 2018 contribution is \$71,653 lower than 2017. 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 2018 budgeted expense is equal to the 2018 Minimum Municipal Obligation "MMO", adopted by the Board of Supervisors in September 2017. It is expected that the state aid will approximate \$321,177, resulting in a net contribution from the general fund of about \$556,817. This amount is \$95,383 lower than the 2017 expense.

Account Number	Account Title	2017 Original Budget	2017 Projected Budget	2018 Future year Budget
General Fund				
REAL ESTATE TAXES				
01-301-100.00	REAL ESTATE TAX CURRENT	2,202,750	2,202,750	2,212,800
01-301-101.00	REAL ESTATE TAX DISCOUNT	39,650-	39,650-	39,800-
01-301-102.00	REAL ESTATE TAX PENALTY	4,400	4,400	4,400
01-301-104.00	REAL ESTATE TAX REFUNDS	.00	.00	.00
01-301-200.00	REAL ESTATE TAX PRIOR	9,500	8,000	8,500
01-301-400.00	REAL ESTATE TAX DELINQNT.	3,300	7,500	5,600
01-301-600.00	REAL ESTATE TAX INTERIM	250	9,300	5,500
Total REAL ESTATE TAXES:		2,180,550	2,192,300	2,197,000
ACT 511 TAXES				
01-310-100.00	REAL ESTATE TRANSFER TAX	360,000	400,000	406,400
01-310-200.00	EARNED INCOME TAXES	3,100,000	3,200,000	3,325,000
01-310-505.00	Local Services Tax	310,000	340,000	330,000
Total ACT 511 TAXES:		3,770,000	3,940,000	4,061,400
BUSINESS LICENSES				
01-321-600.00	BUSINESS LICENSES	1,200	5,100	2,600
01-321-800.00	CATV FRANCHISE FEE	400,000	400,000	400,000
Total BUSINESS LICENSES:		401,200	405,100	402,600
Non Business Licenses				
01-322-800.00	STREET OPENING PERMITS	1,000	1,080	1,000
Total Non Business Licenses:		1,000	1,080	1,000
FINES				
01-331-100.00	DISTRICT JUSTICE FINES	68,000	68,000	68,000
01-331-110.00	STATE POLICE FINES	8,000	8,000	8,000
Total FINES:		76,000	76,000	76,000
INTEREST ON EARNINGS				
01-341-100.00	INTEREST ON EARNINGS	4,000	5,800	5,800
Total INTEREST ON EARNINGS:		4,000	5,800	5,800
RENTAL INCOME				
01-342-200.01	Rittenhouse A unit	12,900	12,900	12,900
01-342-200.02	Rittenhouse B unit	13,800	11,500	13,800
01-342-200.06	Miscellaneous	.00	150	150
01-342-200.08	Arneith House	18,540	18,540	.00
Total RENTAL INCOME:		45,240	43,090	26,850
FEDERAL GRANTS				
01-351-000.04	FED GRANT - BVP	3,250	3,700	4,100
01-351-000.05	FED GRANT - JAG	.00	.00	.00
01-351-000.99	FED GRANT - MISC.	.00	.00	.00

Account Number	Account Title	2017 Original Budget	2017 Projected Budget	2018 Future year Budget
Total FEDERAL GRANTS:		<u>3,250</u>	<u>3,700</u>	<u>4,100</u>
STATE GRANT				
01-354-010.00	PA GRANT- Recycling Performance	30,000	.00	.00
01-354-040.00	PA GRANT - Act 537 Enforcement	.00	.00	.00
01-354-050.00	DVRPC EGGs Park & Ride Grant	.00	.00	.00
01-354-060.00	PEMA / FEMA Assistance Grant	.00	.00	.00
Total STATE GRANT:		<u>30,000</u>	<u>.00</u>	<u>.00</u>
State Shared Revenues & Entitl				
01-355-010.00	PUBLIC UTILITY TAX	8,300	7,512	7,512
01-355-040.00	ALCOHOLIC BEVERAGE TAX	2,100	2,100	2,100
01-355-050.00	PENSION STATE AID	297,475	321,177	321,177
Total State Shared Revenues & Entitl:		<u>307,875</u>	<u>330,789</u>	<u>330,789</u>
Local Government Grants				
01-357-020.00	FED GRANT - PCCD SRO Grant	.00	.00	.00
01-357-021.00	LOCAL MUNICIPAL CONTRIB	10,000	10,000	.00
Total Local Government Grants:		<u>10,000</u>	<u>10,000</u>	<u>.00</u>
Local Govt Unit Shared Revenue				
01-358-020.00	Criminal Processing Fee	138,700	138,700	140,000
Total Local Govt Unit Shared Revenue:		<u>138,700</u>	<u>138,700</u>	<u>140,000</u>
PILOT				
01-359-100.00	Payment in Lieu of Taxes	.00	.00	.00
Total PILOT:		<u>.00</u>	<u>.00</u>	<u>.00</u>
CHARGES FOR SERVICES				
01-361-310.00	PRELIM SUBDIV/LAND DEV	4,000	5,000	5,000
01-361-320.00	ADMINISTRATIVE FEES	.00	.00	.00
01-361-340.00	ZONING HEARING BOARD FEES	4,500	8,000	6,000
01-361-350.00	BOS - Hearing Fees	2,000	2,000	2,000
01-361-370.00	EMERGENCY SERVICES	.00	.00	.00
Total CHARGES FOR SERVICES:		<u>10,500</u>	<u>15,000</u>	<u>13,000</u>
PUBLIC SAFETY				
01-362-010.00	SPECIAL POLICE SERVICES	15,000	21,000	15,000
01-362-020.00	POLICE REPORTS	5,000	4,000	5,000
01-362-130.00	ALARM PERMITS	14,500	14,500	14,500
01-362-140.00	STRAY DOG FINES	800	500	600
01-362-145.00	Lodging Fees	500	500	500
01-362-150.00	FIRE MARSHALL REPORS	.00	.00	.00
01-362-170.00	FINGERPRINTING FEES	4,000	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	130,000	150,000	130,000
01-362-415.00	Zoning Permits	20,000	24,000	24,000
01-362-420.00	ELECTRICAL PERMITS	60,000	60,000	60,000

Account Number	Account Title	2017 Original Budget	2017 Projected Budget	2018 Future year Budget
01-362-430.00	PLUMBING PERMITS	25,000	29,000	29,000
01-362-440.00	FIRE SUPPRESSION/ ALARM PERMITS	24,000	15,000	15,000
01-362-450.00	USE & OCCUPANCY PERMITS	34,000	35,000	35,000
01-362-455.00	On-site inspection program fee	10,800	10,800	10,800
01-362-460.00	FIRE INSPECTION FEES	32,000	32,000	32,000
01-362-470.00	RESTITUTION	.00	.00	.00
Total PUBLIC SAFETY:		407,600	432,100	407,400
MISCELLANEOUS REVENUE				
01-380-010.00	MISCELLANEOUS SALES	2,700	3,000	3,000
01-380-015.00	Miscellaneous Receipts	3,200	5,200	5,200
01-380-020.00	MISCELLANEOUS RECEIPTS- Police	4,000	2,000	4,000
01-380-100.00	Insurance Premiums Reimbursed	77,000	74,000	79,500
Total MISCELLANEOUS REVENUE:		86,900	84,200	91,700
INTERFUND TRANSFERS				
01-392-080.00	TRANSFER FROM SEWER FUND	1,035,310	1,035,310	1,072,200
01-392-090.00	TRANSFER FROM SEWER CAP RESE	.00	.00	.00
01-392-230.00	Transfer from Debt	.00	.00	.00
01-392-300.00	TRANSFER FR GEN CAP	.00	.00	.00
01-392-330.00	Transfer from Traffic Impact	.00	.00	.00
01-392-350.00	TRANSFER FROM LIQUID FUELS	.00	.00	.00
01-392-930.00	TRANSFER FR LEGAL RESERVE	.00	.00	.00
01-392-940.00	TRNSFR FM GENERAL RSRV FD	.00	.00	.00
01-392-950.00	TRNSFR FM CAPITAL EQUIP RESRV	.00	.00	.00
Total INTERFUND TRANSFERS:		1,035,310	1,035,310	1,072,200
General Govt Elected Officials				
01-400-110.00	ELECTED OFFICIALS-SALARY	13,000	13,000	13,000
01-400-460.00	CONFERENCE & TRAINING	4,000	4,000	4,000
Total General Govt Elected Officials:		17,000	17,000	17,000
General Govt - Manager				
01-401-121.00	MANAGEMENT SALARY	132,600	134,000	138,020
01-401-156.00	Health Insurance	30,975	30,975	32,750
01-401-161.00	FICA	10,145	10,250	10,560
01-401-162.00	UNEMPLOYMENT COMP	.00	.00	.00
01-401-310.00	Other Professional Services	.00	.00	.00
01-401-451.00	VEHICLE MAINTENANCE	2,000	2,000	2,000
Total General Govt - Manager:		175,720	177,225	183,330
General Govt - Tax Collection				
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	47,600	50,200	50,200
Total General Govt - Tax Collection:		52,200	54,800	54,800
General Govt - Staff				
01-406-130.00	STAFF SALARY	257,400	257,400	265,120
01-406-156.00	HEALTH INSURANCE	66,910	53,500	53,500

Account Number	Account Title	2017 Original Budget	2017 Projected Budget	2018 Future year Budget
01-406-161.00	FICA	19,700	19,700	20,280
01-406-162.00	UNEMPLOYMENT COMPENSATION	.00	.00	.00
01-406-210.00	OFFICE SUPPLIES	6,000	6,000	6,000
01-406-311.00	ACCOUNTING SERVICES	36,400	36,400	36,400
01-406-314.00	LEGAL SERVICES	65,000	65,000	75,000
01-406-314.01	Legal - Forty Foot Rd Widening	.00	100	.00
01-406-321.00	TELEPHONE	8,400	8,400	8,400
01-406-325.00	POSTAGE	6,300	4,000	4,000
01-406-341.00	ADVERTISING	4,000	4,000	4,000
01-406-342.00	PRINTING	2,000	3,000	3,000
01-406-374.00	REPAIR & MAINT. OF EQUIP,	600	.00	.00
01-406-420.00	DUES,SUBSCRPTNS,MEMBRSHPS	6,400	6,400	6,400
01-406-430.00	Other Contracted Services	.00	.00	10,000
01-406-450.00	MAINTENANCE AGREEMENTS	13,000	13,000	13,000
01-406-460.00	CONFERENCE TRAINING	3,000	2,500	3,000
Total General Govt - Staff:		495,110	479,400	508,100
Data Processing				
01-407-130.00	STAFF SALARY	121,840	121,840	124,670
01-407-156.00	Health Insurance	29,550	29,550	30,770
01-407-161.00	FICA	9,320	9,320	9,540
01-407-220.00	MATERIALS/SUPPLIES	4,370	4,370	4,500
01-407-310.00	Other Professional Services	3,700	3,700	3,700
01-407-321.00	TELEPHONE	27,526	17,000	22,000
01-407-374.00	Maintenance of Equipment	5,900	7,900	6,077
01-407-450.00	Maintenance Agreements	35,910	27,000	25,000
01-407-460.00	CONFERENCE TRAINING	5,500	4,600	5,000
Total Data Processing:		243,616	225,280	231,257
General Govt - Bldg Maintenanc				
01-409-130.00	PERSONNEL-STAFF	.00	.00	.00
01-409-156.00	HEALTH INSURANCE	.00	.00	.00
01-409-161.00	FICA	.00	.00	.00
01-409-162.00	UNEMPLOYMENT COMP	.00	.00	.00
01-409-220.00	MATERIALS/SUPPLIES	1,500	1,500	1,500
01-409-260.00	SMALL TOOLS/MAINT.	.00	.00	.00
01-409-361.00	ELECTRICITY	43,000	38,000	38,000
01-409-362.00	NATURAL GAS	12,000	13,400	13,400
01-409-366.00	WATER	3,500	3,000	3,000
01-409-373.00	REPAIR & MAINT. OF FACIL.	40,000	21,000	40,000
01-409-450.00	OTHER CONTRACTED SERVICES	42,000	40,000	40,000
Total General Govt - Bldg Maintenanc:		142,000	116,900	135,900
Public Safety				
01-410-120.00	PERSONNEL-MANAGEMENT	257,760	257,760	265,490
01-410-130.01	PERSONNEL - STAFF	103,600	103,600	106,660
01-410-130.02	PERSONNEL - POLICE	1,972,000	1,800,000	1,984,000
01-410-140.02	Police Non-Disability Wages	12,275	12,275	12,275
01-410-156.00	HEALTH INSURANCE	576,680	540,970	543,000
01-410-160.00	Deferred Compensation Contribu	7,265	7,265	7,482
01-410-161.00	FICA	187,900	176,000	200,000
01-410-162.00	UNEMPLOYMENT COMP	.00	.00	.00
01-410-163.00	POST RETIREMENT BENEFITS	118,500	125,054	124,600

Account Number	Account Title	2017 Original Budget	2017 Projected Budget	2018 Future year Budget
01-410-183.01	OVERTIME - STAFF	.00	.00	.00
01-410-183.02	OVERTIME - POLICE	100,600	100,600	101,200
01-410-187.02	REIMB OVERTIME - POLICE	15,000	21,000	15,000
01-410-210.00	OFFICE SUPPLIES	8,000	8,000	8,000
01-410-220.01	Supplies - General	2,500	2,500	2,500
01-410-220.03	Supplies - Investigative Unit	1,000	1,500	2,000
01-410-220.04	Supplies - Bike Patrol	700	500	700
01-410-220.05	Supplies - Traffic Safety	5,600	5,600	1,500
01-410-220.06	Supplies - Fire Arms Unit	7,000	7,000	7,000
01-410-220.07	Supplies - Patrol Equipment	11,000	11,000	11,000
01-410-220.08	Radio/communciations equipment	32,700	32,700	32,700
01-410-220.09	Supplies - In Service Training	4,220	4,220	4,500
01-410-220.11	Supplies - Kennel	3,000	3,000	500
01-410-220.12	Supplies - K9 Program	.00	.00	.00
01-410-231.00	GAS/OIL	40,000	37,000	40,000
01-410-238.00	UNIFORMS	23,800	25,000	25,000
01-410-239.00	UNIFORM RELATED EXP	8,900	8,000	8,900
01-410-251.00	VEHICLE MAINTENANCE	48,000	45,000	48,000
01-410-321.00	TELEPHONE	20,150	19,000	20,150
01-410-325.00	POSTAGE	2,000	1,800	1,800
01-410-341.00	RECRUITING & TESTING	4,500	4,525	4,500
01-410-342.00	PRINTING	2,300	2,500	2,500
01-410-374.00	REPAIR & MAINT. OF EQUIPMT	1,500	1,500	1,500
01-410-420.00	DUES,SUBSCRPTNS,MEMBRSHPS	2,130	2,130	2,300
01-410-450.00	OTHER CONTRACTED SERVICES	18,400	18,400	23,100
01-410-451.00	MAINTENANCE AGREEMENTS	8,900	8,900	8,900
01-410-460.00	CONFERENCES/TRAINING	14,500	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	.00
Total Public Safety:		3,625,880	3,412,299	3,633,757
Code Enforcement				
01-413-122.00	PERSONNEL-MANAGEMENT	37,455	37,455	38,580
01-413-130.00	PERSONNEL-STAFF	103,225	103,225	106,310
01-413-156.00	HEALTH INSURANCE	59,400	59,400	61,400
01-413-161.00	FICA	10,760	10,760	11,100
01-413-162.00	UNEMPLOYMENT COMPENSATION	.00	.00	.00
01-413-210.00	OFFICE SUPPLIES	200	200	200
01-413-220.00	MATERIALS/SUPPLIES	1,000	500	1,000
01-413-238.00	UNIFORMS	.00	.00	.00
01-413-310.00	Other Professional Services	98,000	98,000	98,000
01-413-313.00	ENGINEERING	10,000	6,000	10,000
01-413-314.00	LEGAL SERVICES	12,000	11,000	12,000
01-413-321.00	TELEPHONE	1,600	1,200	1,200
01-413-325.00	POSTAGE	1,000	1,000	1,000
01-413-342.00	PRINTING	.00	.00	.00
01-413-420.00	DUES,SUBSCRPTNS,MEMBRSHPS	.00	.00	.00
01-413-451.00	VEHICLE MAINTENANCE	2,000	2,000	2,000
01-413-460.00	CONFERENCE TRAINING	1,000	.00	1,000
Total Code Enforcement:		337,640	330,740	343,790
Planning & Zoning				
01-414-122.00	PERSONNEL-MANAGEMENT	37,455	37,455	38,580

Account Number	Account Title	2017 Original Budget	2017 Projected Budget	2018 Future year Budget
01-414-130.00	STAFF SALARY	34,470	34,470	35,500
01-414-156.00	Health Insurance	14,850	15,000	15,400
01-414-161.00	FICA	5,500	5,500	5,700
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	68	.00
01-414-313.00	ENGINEERING	29,000	29,000	29,000
01-414-314.00	LEGAL SERVICES - Planning	4,000	1,200	2,000
01-414-314.01	LEGAL SERVICES- Zoning Hearing	20,000	21,000	20,000
01-414-314.02	LEGAL SERVICES - Other Zoning	3,000	500	3,000
01-414-315.00	ZHB Expenses	4,500	3,000	3,000
01-414-316.00	Codification	10,000	7,000	10,000
01-414-317.00	BOS Hearing Fee Expenses	2,500	2,500	2,500
01-414-325.00	POSTAGE	500	100	500
01-414-341.00	ADVERTISING	4,000	1,000	4,000
01-414-342.00	PRINTING	200	75	200
01-414-451.00	VEHICLE MAINTENANCE	2,000	500	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	42,000
Total Planning & Zoning:		174,675	159,368	214,080
Emergency Management				
01-415-220.00	MATERIALS/SUPPLIES	3,500	3,500	5,600
01-415-342.00	PRINTING	800	800	.00
01-415-450.00	OTHER CONTRACTED SERVICES	2,200	2,200	2,200
01-415-455.00	MEMBERSHIPS & PUBLICATIONS	315	315	90
01-415-460.00	CONFERENCES/TRAINING	1,600	1,600	1,470
Total Emergency Management:		8,415	8,415	9,360
Public Safety - Criminal Proc				
01-419-130.00	STAFF SALARY	92,000	92,000	97,475
01-419-156.00	Health Insurance	5,500	5,500	11,250
01-419-161.00	FICA	7,050	7,050	7,500
01-419-162.00	UNEMPLOYMENT COMPENSATION	.00	.00	.00
01-419-210.00	OFFICE SUPPLIES	2,500	2,500	2,500
01-419-440.00	IT Department Support	2,000	1,500	2,000
01-419-450.00	MAINTENANCE AGREEMENTS	14,550	14,550	14,550
01-419-460.00	CONFERENCE & TRAINING	1,500	1,000	1,500
01-419-750.00	Equipment	15,000	1,000	10,000
01-419-760.00	Equipment Reserve	11,100	27,600	2,775-
Total Public Safety - Criminal Proc:		151,200	152,700	144,000
Public Works -Highways, Roads				
01-430-130.00	PERSONNEL-STAFF	402,800	378,426	431,620
01-430-131.00	PERSONNEL - OVERTIME	.00	.00	.00
01-430-156.00	HEALTH INSURANCE	180,790	181,000	200,400
01-430-161.00	FICA	34,465	33,541	35,686
01-430-162.00	UNEMPLOYMENT COMPENSATION	.00	433	.00
01-430-210.00	OFFICE SUPPLIES	300	300	300
01-430-220.00	SHOP SUPPLIES	15,000	15,000	15,000
01-430-230.00	HEATING OIL	6,500	6,500	6,500
01-430-232.00	GAS/OIL	18,000	18,000	18,000

Account Number	Account Title	2017 Original Budget	2017 Projected Budget	2018 Future year Budget
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.	20,000	20,000	20,000
01-430-374.00	MAINTENANCE OF OFFICE EQUIP	500	500	500
01-430-384.00	EQUIPMENT RENTAL	2,500	2,500	2,500
01-430-420.00	DUES,SUBSCRPTNS,MEMBRSHPS	600	600	600
01-430-450.00	OTHER CONTRACTED SERVICES	13,000	13,000	13,000
01-430-460.00	CONFERENCES/TRAINING	3,000	3,000	3,000
Total Public Works -Highways, Roads :		741,105	716,450	790,756
Winter Maintenance				
01-432-130.00	STAFF SALARY	62,300	60,019	34,870
01-432-131.00	PERSONNEL - OVERTIME	.00	.00	.00
01-432-220.00	MATERIALS/SUPPLIES	200,000	78,200	150,000
01-432-450.00	OTHER CONTRACTED SERVICES	12,000	.00	12,000
Total Winter Maintenance:		274,300	138,219	196,870
Traffic Signals & Signs				
01-433-220.00	MATERIALS/SUPPLIES	15,000	15,000	15,000
01-433-313.00	ENGINEERING	15,000	21,935	25,000
01-433-361.00	ELECTRICITY	20,000	10,505	15,000
01-433-450.00	OTHER CONTRACTED SERVICES	36,000	40,000	45,000
Total Traffic Signals & Signs:		86,000	87,440	100,000
Storm Sewers & Drains				
01-436-220.00	MATERIALS/SUPPLIES	25,000	30,000	35,000
01-436-313.00	ENGINEERING-Stormwater/NPDES	15,000	20,000	15,000
01-436-384.00	EQUIPMENT RENTAL	2,000	2,000	2,000
01-436-450.00	OTHER CONTRACTED SERVICES	24,500	300	24,500
Total Storm Sewers & Drains:		66,500	52,300	76,500
Repair of Trucks & Equipment				
01-437-374.00	REPAIR & MAINT. OF EQUIP,	75,000	50,000	50,000
Total Repair of Trucks & Equipment:		75,000	50,000	50,000
Highway Maintenance				
01-438-245.00	Highway supplies	50,000	45,000	50,000
01-438-246.00	Contracted services	20,000	.00	20,000
Total Highway Maintenance:		70,000	45,000	70,000
Public Works - Property Mngmt				
01-445-373.00	REPAIR & MAINT. OF FACIL.	7,500	4,500	4,500
01-445-450.00	OTHER CONTRACTED SERVICES	3,500	3,500	3,500
Total Public Works - Property Mngmt:		11,000	8,000	8,000

Account Number	Account Title	2017 Original Budget	2017 Projected Budget	2018 Future year Budget
Operating Leases				
01-473-100.00	Copier Lease	8,000	9,050	9,050
Total Operating Leases:		8,000	9,050	9,050
Miscellaneous				
01-480-540.00	CONTRIBUTION TO LIBRARY	5,500	5,500	5,500
Total Miscellaneous:		5,500	5,500	5,500
Retirement Expenses				
01-481-160.01	Contribution to Police Pension	781,800	781,800	705,780
01-481-160.02	Contrib to Non Uniform Pension	158,310	158,310	162,506
01-481-160.03	Defined Contributions-NU Plan	9,537	9,460	9,708
Total Retirement Expenses:		949,647	949,570	877,994
Other Expenses				
01-482-100.00	Settlements & Losses	.00	.00	.00
01-482-900.00	Bad Debt Expense	.00	.00	.00
Total Other Expenses:		.00	.00	.00
Insurances				
01-486-351.00	PROPERTY INSURANCE	5,420	2,200	8,800
01-486-352.00	LIABILITY INSURANCE	37,900	15,200	61,300
01-486-353.00	PUBLIC OFFICIALS BOND	4,000	4,000	4,000
01-486-354.00	WORKERS COMPENSATION	87,700	80,600	93,100
Total Insurances:		135,020	102,000	167,200
Interfund Transfers				
01-492-030.00	TRANSFER TO FIRE FUND	118,000	103,000	157,000
01-492-050.00	TRANSFER TO PARK FUND	.00	139,200	111,200
01-492-180.00	Transfer to Park Capital Fd	.00	.00	73,000
01-492-230.00	TRNSFR TO DEBT FUND	735,000	840,000	751,000
01-492-300.00	TRNSFR TO GEN. CAPITAL FD	149,000	153,000	353,000
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	141,000	115,200	161,000
01-492-950.00	TRANS TO CAPITAL EQUIP RESERVE	80,000	.00	200,000
Total Interfund Transfers:		1,223,000	1,350,400	1,806,200
Unemncumbered Reserve				
01-493-200.00	Unemncumbered Reserve	.00	.00	.00
01-493-201.00	Reserved - Arneth Entertainmen	.00	.00	.00
Total Unemncumbered Reserve:		.00	.00	.00
General Fund Revenue Total:		8,508,125	8,713,169	8,829,839
General Fund Expenditure Total:		9,068,528	8,648,056	9,633,444

<u>Account Number</u>	<u>Account Title</u>	<u>2017 Original Budget</u>	<u>2017 Projected Budget</u>	<u>2018 Future year Budget</u>
Net Total General Fund:		<u>560,403-</u>	<u>65,113</u>	<u>803,605-</u>

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	2017 Original Budget	2017 Projected Budget	2018 Future year Budget
Street Light Fund				
REAL ESTATE TAXES				
02-300-101.00	TAX REVENUE	735	735	735
Total REAL ESTATE TAXES:		735	735	735
Street Light Expense				
02-434-100.00	Street Light Expense	735	735	735
Total Street Light Expense:		735	735	735
Street Light Fund Revenue Total:		735	735	735
Street Light Fund Expenditure Total:		735	735	735
Net Total Street Light Fund:		.00	.00	.00

FIRE FUND

03

Estimated Beginning Fund Balance	Revenues	Expenditures
\$8,732	\$379,932	\$388,359

REVENUES

The Fire Fund collects \$61,325 in Real Estate Taxes and will also receive a transfer from the General Fund of \$157,000. The Fund also receives revenue from the Foreign Fire Insurance Premium Tax in the estimated amount of \$125,007, which is collected by the State and distributed to the Fire Company Relief Association through the Township.

The Relief Association will reimburse the Township for the 3rd of 5 interest-free debt payments to the County for the purchase of portable radios. The annual amount due in 2018 will be \$36,600.

EXPENSES

The revenues in this fund cover the insurance costs for the two firehouses and emergency vehicles, worker's compensation insurance for the Fire Company Volunteers, fire hydrant rentals, and the distribution of \$160,000 to the Fire Company for operating expenses. The \$160,000 distribution includes a \$5,000 match for a SAFR Grant, \$20,000 for an Incentive Program for Volunteers and \$135,000 operating subsidy.

Account Number	Account Title	2017 Original Budget	2017 Projected Budget	2018 Future year Budget
Fire Fund				
REAL ESTATE TAXES				
03-301-100.00	REAL ESTATE TAX CURRENT	61,400	61,400	61,600
03-301-101.00	REAL ESTATE TAX DISCOUNT	1,100-	1,100-	1,100-
03-301-102.00	REAL ESTATE TAX PENALTY	125	125	125
03-301-104.00	REAL ESTATE TAX REFUNDS	.00	.00	.00
03-301-200.00	REAL ESTATE TAX PRIOR	250	220	220
03-301-400.00	REAL ESTATE TAX DELINQNT.	100	220	220
03-301-600.00	REAL ESTATE TAX INTERIM	10	260	260
Total REAL ESTATE TAXES:		60,785	61,125	61,325
STATE REVENUE & ENTITLEMENTS				
03-355-070.00	FOREIGN FIRE INS PREM TAX	140,000	125,007	125,007
03-355-080.00	Fire Co Contribution (Radios)	36,600	36,600	36,600
Total STATE REVENUE & ENTITLEMENTS:		176,600	161,607	161,607
INTERFUND TRANSFERS				
03-392-010.00	TRANSFERS FROM GENERAL FD	118,000	103,000	157,000
Total INTERFUND TRANSFERS:		118,000	103,000	157,000
PUBLIC SAFETY - FIRE				
03-411-351.00	PROPERTY INSURANCE	1,100	430	1,800
03-411-352.00	LIABILITY INSURANCE	9,750	3,900	15,800
03-411-354.00	WORKERS COMPENSATION	20,700	19,100	22,000
03-411-363.00	HYDRANT RENTAL	27,152	27,152	27,152
03-411-365.00	Radio Purchase c/o County	36,600	36,600	36,600
03-411-390.00	FOREIGN CASUALTY TAX DIST	140,000	125,007	125,007
03-411-420.00	DUES,SUBSCRPTNS,MEMBRSHPS	.00	.00	.00
03-411-530.00	FIRE CO. DISTRIBUTION	120,000	103,750	160,000
Total PUBLIC SAFETY - FIRE:		355,302	315,939	388,359
Fire Fund Revenue Total:		355,385	325,732	379,932
Fire Fund Expenditure Total:		355,302	315,939	388,359
Net Total Fire Fund:		83	9,793	8,427-

PARKS & RECREATION FUND

05

Estimated Beginning Fund Balance	Revenues	Expenditures
\$97	\$499,578	\$499,651

REVENUES

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

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

EXPENSES

The 2018 budget for park maintenance totals \$242,306 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 \$50,000 transfer to the Pool Operating Fund and \$196,460 to the Parks Capital Fund.

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

Account Number	Account Title	2017 Original Budget	2017 Projected Budget	2018 Future year Budget
Park and Rec. Fund				
REAL ESTATE TAXES				
05-301-100.00	REAL ESTATE TAX CURRENT	368,500	368,500	370,200
05-301-101.00	REAL ESTATE TAX DISCOUNT	6,600-	6,600-	6,660-
05-301-102.00	REAL ESTATE TAX PENALTY	750	750	740
05-301-104.00	REAL ESTATE TAX REFUNDS	.00	.00	.00
05-301-200.00	REAL ESTATE TAX PRIOR	1,550	1,300	1,300
05-301-400.00	REAL ESTATE TAX DELINQNT.	1,975	1,300	1,300
05-301-600.00	REAL ESTATE TAX INTERIM	50	1,500	1,500
Total REAL ESTATE TAXES:		366,225	366,750	368,380
INTEREST ON EARNINGS				
05-341-100.00	INTEREST ON EARNINGS	315	160	200
Total INTEREST ON EARNINGS:		315	160	200
RECREATION				
05-367-750.00	RECREATIONAL PROGRAMMING	.00	.00	.00
05-367-750.02	5K Run - Turkey Trot	.00	.00	.00
05-367-750.04	TOWAMENCIN DAY	.00	.00	.00
05-367-750.17	ENVIRONMENTAL FAIR	.00	.00	.00
05-367-750.38	Movie Nights & Concerts	.00	.00	.00
05-367-750.41	Tote Bag Sales	.00	.00	.00
05-367-750.46	Ticket Sales Commission	.00	.00	.00
05-367-750.57	Holiday Lights Festival	.00	.00	.00
05-367-750.58	Memorials	.00	.00	.00
05-367-750.66	POOL OPEN HOUSE	.00	.00	.00
05-367-750.95	Soda Money	.00	.00	.00
05-367-750.99	Miscellaneous Activities (all)	7,000	15,000-	15,000-
05-367-760.00	PARK RENTAL FEES	6,300	10,000	10,000
05-367-770.00	SIGN RENTAL FEES	2,100	5,200	5,200
Total RECREATION:		15,400	200	200
CONTRIBUTIONS AND DONATIONS				
05-387-300.00	CONTRIBUTION FROM TYA	19,574	19,327	19,598
05-387-301.00	CONTRIBUTIONS FOR TYA	.00	.00	.00
Total CONTRIBUTIONS AND DONATIONS:		19,574	19,327	19,598
INTERFUND TRANSFERS				
05-392-010.00	Transfer from General Fund	.00	139,200	111,200
Total INTERFUND TRANSFERS:		.00	139,200	111,200
Department: 421				
05-421-325.00	POSTAGE	.00	.00	.00
Total Department: 421:		.00	.00	.00
CULTURE - RECREATION ADMIN				
05-451-130.00	PERSONNEL-STAFF	9,700	10,000	10,000
05-451-131.00	PERSONNEL - OVERTIME	.00	.00	.00
05-451-161.00	FICA	745	765	765

Account Number	Account Title	2017 Original Budget	2017 Projected Budget	2018 Future year Budget
05-451-420.00	DUES,SUBSCRPTNS,MEMBRSHPS	120	120	120
05-451-450.00	OTHER CONTRACTED SERVICES	.00	.00	.00
Total CULTURE - RECREATION ADMIN:		10,565	10,885	10,885
CULTURE - PARKS				
05-454-130.00	PERSONNEL-STAFF	89,700	86,070	85,440
05-454-131.00	PERSONNEL - OVERTIME	.00	.00	.00
05-454-156.00	HEALTH INSURANCE	60,260	60,260	66,800
05-454-161.00	FICA	6,870	6,584	6,536
05-454-162.00	UNEMPLOYMENT COMPENSATION	.00	.00	.00
05-454-260.00	SMALL TOOLS/MAINT.	.00	.00	.00
05-454-321.00	GASOLINE	15,000	10,000	10,000
05-454-361.00	ELECTRICITY	2,200	2,200	2,200
05-454-366.00	WATER	2,200	4,330	4,330
05-454-373.00	REPAIR & MAINT. OF FACIL.	40,000	50,000	60,000
05-454-374.00	REPAIR & MAINT. OF EQPMT	2,000	2,000	2,000
05-454-450.00	OTHER CONTRACTED SERVICES	2,400	5,000	5,000
Total CULTURE - PARKS:		220,630	226,444	242,306
CULTURE - ACTIVITIES				
05-459-220.99	Reserve for Fischers Park	.00	.00	.00
Total CULTURE - ACTIVITIES:		.00	.00	.00
Interfund Transfers				
05-492-050.00	TRANSFER TO PARK CAPITAL FUND	231,000	232,200	196,460
05-492-100.00	TRANSF TO POOL FUND	5,000	91,000	50,000
Total Interfund Transfers:		236,000	323,200	246,460
Park and Rec. Fund Revenue Total:		401,514	525,637	499,578
Park and Rec. Fund Expenditure Total:		467,195	560,529	499,651
Net Total Park and Rec. Fund:		65,681-	34,892-	73-

SWIMMING POOL FUND

06

Estimated Beginning Fund Balance Revenues Expenditures

\$435	\$50,000	\$49,110
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REVENUES

A transfer of \$50,000 from the Parks and Recreation Fund is budgeted to open and close the facility as well as to cover maintenance and repairs in excess of \$5,000.

EXPENSES

Standguard Aquatics, Inc. of Alpharetta Georgia leased and operated the pool in 2017. An agreement with Standguard included the payment of a subsidy by the Township in the first year only. 2018 will be the second year of a three-year contract with Standguard.Inc.

Account Number	Account Title	2017 Original Budget	2017 Projected Budget	2018 Future year Budget
Swimming Pool Fund				
POOL FEES				
06-367-200.00	SWIMMING POOL FEES	.00	.00	.00
06-367-210.00	LAY AWAY MEMBERSHIP FEES	.00	.00	.00
06-367-220.00	GUEST FEES	.00	.00	.00
06-367-400.00	CONCESSION RENTAL	.00	.00	.00
06-367-500.00	Pool Programs	.00	.00	.00
Total POOL FEES:		.00	.00	.00
CONTRIBUTIONS AND DONATIONS				
06-387-100.00	CONTRIBUTION FROM SWIM TM	.00	.00	.00
Total CONTRIBUTIONS AND DONATIONS:		.00	.00	.00
INTERFUND TRANSFERS				
06-392-050.00	TRNSFRS FROM PARK & REC FUND	5,000	91,000	50,000
Total INTERFUND TRANSFERS:		5,000	91,000	50,000
GENERAL/ADMIN EXPENSES				
06-452-140.00	PERSONNEL- Pool Managers	.00	.00	.00
06-452-140.01	PERSONNEL - Guards	.00	.00	.00
06-452-140.02	PERSONNEL - SWIM LESSONS	.00	.00	.00
06-452-140.03	PERSONNEL - SWIM COACH	.00	.00	.00
06-452-140.04	Personnel - Pool Maintenance	670	8,600	8,600
06-452-161.00	FICA	50	660	660
06-452-162.00	UNEMPLOYMENT COMP	.00	.00	.00
06-452-220.00	MATERIALS/SUPPLIES	2,000	2,600	.00
06-452-260.00	SMALL TOOLS/MAINT.	.00	.00	.00
06-452-321.00	TELEPHONE	.00	1,670	850
06-452-361.00	ELECTRICITY	2,000	15,600	7,000
06-452-373.00	REPAIR & MAINT. OF FACIL.	1,000	27,535	26,000
06-452-440.00	Credit Card Fees	.00	.00	.00
06-452-450.00	OTHER CONTRACTED SERVICES	.00	33,900	6,000
Total GENERAL/ADMIN EXPENSES:		5,720	90,565	49,110
Transfers to Other Funds				
06-492-180.00	Transfer to Park Capital Fd	.00	.00	.00
Total Transfers to Other Funds:		.00	.00	.00
Swimming Pool Fund Revenue Total:		5,000	91,000	50,000
Swimming Pool Fund Expenditure Total:		5,720	90,565	49,110
Net Total Swimming Pool Fund:		720-	435	890

FISCHER'S PARK FUND

07

Estimated Beginning Fund Balance	Revenues	Expenditures
\$270,254	\$242,000	\$94,300

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 2018 revenue is the quarterly income from the perpetual trust and interest on investments only.

EXPENSES

The budgeted cost of operations is \$49,750 and \$44,550 is budgeted for capital purchases of picnic tables, engineering and cameras.

Account Number	Account Title	2017 Original Budget	2017 Projected Budget	2018 Future year Budget
FISCHERS PARK FUND				
INTEREST ON EARNINGS				
07-341-100.00	INTEREST REVENUE	.00	7,900	8,000
Total INTEREST ON EARNINGS:		.00	7,900	8,000
STATE GRANTS				
07-354-060.00	DCED Greenways Grant (GTRP)	.00	.00	.00
07-354-070.00	C2P2 Grant	.00	.00	.00
Total STATE GRANTS:		.00	.00	.00
OTHER REVENUE				
07-370-070.00	Miscellaneous Revenue	.00	.00	.00
Total OTHER REVENUE:		.00	.00	.00
TRUST DISTRIBUTIONS				
07-387-076.00	ARNETH MEMORIAL FUND	.00	143,000	143,000
07-387-400.00	ARNETH TRUST DISTRIBUTIONS	88,000	91,000	91,000
Total TRUST DISTRIBUTIONS:		88,000	234,000	234,000
FISCHERS PARK - CAPITAL				
07-454-102.00	Fischers Park Design	.00	18,700	.00
07-454-102.01	Fischers park Construction	.00	.00	.00
07-454-102.02	Hanks Barn Demolition	.00	.00	.00
07-454-102.03	Trash Cans & Picnic Tables	17,000	16,819	12,000
07-454-102.04	Equipment (cameras)	.00	.00	22,550
07-454-102.05	Carriage House Pavilion Repair	.00	.00	.00
07-454-102.06	Hanks Roof Installation	.00	11,125	.00
07-454-102.07	Engineering	.00	.00	10,000
Total FISCHERS PARK - CAPITAL:		17,000	46,644	44,550
FISCHERS PARK - OPERATING				
07-455-130.00	PERSONNEL - STAFF	26,900	28,800	27,915
07-455-131.00	PERSONNEL - OVERTIME	.00	.00	.00
07-455-161.00	FICA	2,050	2,200	2,135
07-455-361.00	ELECTRICITY	2,000	2,200	2,200
07-455-366.00	WATER	200	.00	.00
07-455-373.00	REPAIR & MAINT. OF FACIL.	9,200	13,400	15,000
07-455-450.00	OTHER CONTRACTED SERVICES	2,500	2,500	2,500
Total FISCHERS PARK - OPERATING:		42,850	49,100	49,750
FISCHERS PARK FUND Revenue Total:		88,000	241,900	242,000
FISCHERS PARK FUND Expenditure Total:		59,850	95,744	94,300
Net Total FISCHERS PARK FUND:		28,150	146,156	147,700

SEWER FUND

08

Estimated Beginning Fund Balance	Revenues	Expenditures
\$738,358	\$5,802,231	\$5,783,617

REVENUES

Residential sewer rentals account for \$2,804,000 of the total revenue and commercial/industrial users account for \$1,879,000 of the fund's revenue. During 2015, Upper Gwynedd Township withdrew from the Upper Gwynedd Towamencin Municipal Authority and became a sewer customer of Towamencin. The 2018 budget includes \$1,132,031 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 costs of the Sewer Operations are being funded with a transfer of \$1,072,200 to the General Fund.

Based on the Towamencin Municipal Authority ("TMA") proposed budget, the direct operating charges are estimated to be \$2,727,348, a 1.27% increase over the 2017 Budget of \$2,695,500.

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

Account Number	Account Title	2017 Original Budget	2017 Projected Budget	2018 Future year Budget
Sewer Fund				
INTEREST ON EARNINGS				
08-341-100.00	INTEREST ON EARNINGS	2,800	4,300	9,000
Total INTEREST ON EARNINGS:		2,800	4,300	9,000
OTHER REVENUE				
08-357-010.00	REIMBURSEMENT - UGTMA	.00	.00	.00
Total OTHER REVENUE:		.00	.00	.00
Sewer Charges				
08-364-120.00	S/R RESIDENTIAL-CURRENT	2,804,000	2,804,000	2,804,000
08-364-121.00	SEWER DISCOUNT	66,600	67,800	67,800
08-364-122.00	INTEREST & PENALTIES	37,000	37,000	37,000
08-364-123.00	SEWER- Upper Gwynedd Twp	1,131,470	1,132,031	1,132,031
08-364-125.00	S/R COM/IND-CURRENT	1,206,000	1,879,000	1,879,000
08-364-900.00	SEWER CERTIFICATES	7,500	9,000	9,000
Total Sewer Charges:		5,119,370	5,793,231	5,793,231
MISCELLANEOUS REVENUE				
08-380-010.00	MISCELLANEOUS RECEIPTS	500	.00	.00
08-380-020.00	Transfer from 2013 Sewer Note	.00	.00	.00
Total MISCELLANEOUS REVENUE:		500	.00	.00
General Govt - Staff				
08-406-210.00	OFFICE SUPPLIES	400	400	400
08-406-310.00	OTHER CONTRACTED SERVICES	500	500	500
08-406-314.00	LEGAL SERVICES	6,000	6,000	6,000
08-406-325.00	POSTAGE	1,200	1,200	1,200
08-406-342.00	PRINTING	1,000	1,000	1,000
08-406-440.00	Credit Card Fees	.00	.00	.00
08-406-450.00	MAINTENANCE AGREEMENTS	6,200	6,200	6,200
Total General Govt - Staff:		15,300	15,300	15,300
OPERATIONS				
08-429-130.00	PERSONNEL - Public Works	.00	.00	.00
08-429-249.00	OPERATION EXPENSES	2,695,500	2,643,792	2,727,348
08-429-313.00	ENGINEERING	2,000	2,000	2,000
08-429-368.00	PUMPING STATION FEES	193,440	106,981	217,045
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	603,525	515,100	604,224
08-429-670.00	I/I PROGRAM	.00	.00	.00
Total OPERATIONS:		3,494,465	3,267,873	3,550,617
OTHER EXPENSES				
08-482-330.00	Note Issuance Expenses	.00	.00	.00
08-482-340.00	Principal - 2013 Sewer Note	106,000	106,000	109,000

Account Number	Account Title	2017 Original Budget	2017 Projected Budget	2018 Future year Budget
08-482-341.00	Interest Exp - 2013 Sewer Note	32,200	34,100	36,500
08-482-900.00	Bad Debt Expense	.00	.00	.00
Total OTHER EXPENSES:		138,200	140,100	145,500
Interfund Transfers				
08-492-010.00	TRNSFR TO GENERAL FUND	1,035,310	1,035,310	1,072,200
08-492-090.00	TRNSFR TO SEWER CAPTL FD.	430,000	1,318,000	1,000,000
08-492-230.00	TRNSFR TO DEBT FUND	.00	.00	.00
Total Interfund Transfers:		1,465,310	2,353,310	2,072,200
Unemncumbered Reserve				
08-493-100.00	Unencumbered Reserve	.00	.00	.00
Total Unemncumbered Reserve:		.00	.00	.00
Sewer Fund Revenue Total:		5,122,670	5,797,531	5,802,231
Sewer Fund Expenditure Total:		5,113,275	5,776,583	5,783,617
Net Total Sewer Fund:		9,395	20,948	18,614

SEWER CAPITAL FUND

09

Estimated Beginning Fund Balance Revenues Expenditures

\$2,382,167	\$1,187,701	\$1,093,097
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REVENUES

One revenue source for this fund is tapping fees assessed per EDU (Equivalent Dwelling Unit). Based on projected development, approximately \$86,901 will be generated through Tapping Fees in 2018.

A \$1,000,000 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 \$119,000 for pumping station capital expenses.

Account Number	Account Title	2017 Original Budget	2017 Projected Budget	2018 Future year Budget
Sewer Capital Fund				
INTEREST ON EARNINGS				
09-341-100.00	INTEREST ON EARNINGS	800	300	800
Total INTEREST ON EARNINGS:		800	300	800
STATE & COUNTY GRANTS				
09-350-100.00	PA Local Share Acct Grant -75%	.00	.00	.00
09-350-101.00	PA Small Water & Sewer Grant	212,000	.00	.00
09-350-102.00	MONTCO-Kriebel Connector Trail	100,000	.00	100,000
Total STATE & COUNTY GRANTS:		312,000	.00	100,000
SEWER TAPPING FEES				
09-364-110.00	TAPPING FEES	2,298	75,221	86,901
09-364-115.00	UG Twp Capacity Purchase	.00	.00	.00
Total SEWER TAPPING FEES:		2,298	75,221	86,901
INTERFUND TRANSFERS				
09-392-080.00	TRANSFERS FROM SEWER FUND	430,000	1,318,000	1,000,000
09-392-081.00	Transfers from Sewer Note	.00	.00	.00
Total INTERFUND TRANSFERS:		430,000	1,318,000	1,000,000
CAPITAL OUTLAY				
09-429-313.00	ENGINEERING	.00	52,500	52,500
09-429-670.00	I/I PROGRAM	698,000	698,000	698,000
09-429-720.00	Pump. Station Capital Charges	78,000	5,000	119,000
09-429-725.00	Lateral Replacement Reimbursed	.00	.00	.00
09-429-726.00	Towamencin Interceptor	.00	.00	.00
09-429-727.00	Inglewood Sewer Rehab Slipline	.00	.00	.00
09-429-728.00	Manhole Castings	.00	9,825	.00
09-429-750.00	Transf to TMA Capital Acct	.00	.00	.00
09-429-800.00	AMORTIZATION EXPENSE	.00	20,597	20,597
Total CAPITAL OUTLAY:		776,000	785,922	890,097
OTHER EXPENSES				
09-482-300.00	Legal & Engineering - DEP	25,000	37,000	25,000
09-482-320.00	Legal & Engineering - TMA	2,000	2,000	2,000
09-482-325.00	Fines - DEP	.00	.00	.00
09-482-900.00	Bad Debt Expense	.00	.00	.00
Total OTHER EXPENSES:		27,000	39,000	27,000
Interfund Transfers				
09-492-010.00	TRNSFR TO GENERAL FUND	.00	.00	.00
09-492-180.00	TRNSFR TO PRK&REC CPTL FD	.00	.00	.00
09-492-230.00	TRNSFR TO DEBT FUND	176,000	176,000	176,000
09-492-660.00	Transfer to Tow Authority	.00	.00	.00
09-492-950.00	TRANS. TO EQUIP RESERVE	.00	.00	.00
Total Interfund Transfers:		176,000	176,000	176,000

<u>Account Number</u>	<u>Account Title</u>	<u>2017 Original Budget</u>	<u>2017 Projected Budget</u>	<u>2018 Future year Budget</u>
Unencumbered Reserve				
09-493-100.00	Unencumbered Reserve	.00	.00	.00
Total Unencumbered Reserve:		.00	.00	.00
Sewer Capital Fund Revenue Total:		745,098	1,393,521	1,187,701
Sewer Capital Fund Expenditure Total:		979,000	1,000,922	1,093,097
Net Total Sewer Capital Fund:		233,902-	392,599	94,604

PARK CAPITAL FUND

18

Estimated Beginning Fund Balance Revenues Expenditures

\$356	\$347,204	\$322,033
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REVENUES

The budget estimates \$52,744 in impact fees for 2018 and a contribution from Allan Myers of \$25,000 to be used exclusively for Nash Field. Other transfers include \$73,000 from the General Fund and \$196,460 from the Parks & Recreation Fund.

EXPENSES

There is a transfer of \$196,460 to the debt service fund for the payment on the 2012 Recreation Note. The note is the result of refunding the 2007 General Obligation Bonds with a 2.486% fixed-rate note through the Delaware Valley Regional Finance Authority (DVRFA) in November 2012. The overall savings due to the refunding was \$450,000.

The Capital Projects approved for 2018 are listed below:

PARK CAPITAL PROJECTS		
	2018 Budget	2018 TBD
<u>Fischer's Park</u>		
Security Cameras	22,550	
Replace Picnic Tables (12)	12,000	
<u>Other Parks & Pool</u>		
Replace Picnic Tables (10) - Bustard (2018)	12,000	
Pool Pavilion roof	9,100	
Pool Building Door	3,473	
Butch Clemens Irrigation System	20,000	
Basketball Courts	50,000	
Bleachers (2 Sections)	10,000	
<u>TYA Budget Priorities -</u>		
1. Electric service infrastructure at primary locations - CKS	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	
TOTAL PARK & RECREATION PROJECTS	160,123	92,000

Account Number	Account Title	2017 Original Budget	2017 Projected Budget	2018 Future year Budget
Park Capital Fund				
INTEREST ON EARNINGS				
18-341-100.00	INTEREST ON EARNINGS	.00	.00	.00
18-341-101.00	INTEREST EARNINGS - 2007 BOND	.00	.00	.00
Total INTEREST ON EARNINGS:		.00	.00	.00
STATE GRANT				
18-354-070.01	State Grant - DCNR	.00	.00	.00
18-354-070.02	State Grant - Growing Greener	.00	.00	.00
18-354-070.03	DCNR - C2P2 GRANT	.00	.00	.00
18-354-070.04	State Grant - C2P2- Bustard	.00	.00	.00
18-354-070.99	State Grant - Misc.	.00	.00	.00
Total STATE GRANT:		.00	.00	.00
OTHER GRANTS				
18-357-070.00	COUNTY GRANTS	.00	.00	.00
Total OTHER GRANTS:		.00	.00	.00
MISCELLANEOUS REVENUE				
18-380-050.00	MISCELLANEOUS RECEIPTS	.00	.00	.00
Total MISCELLANEOUS REVENUE:		.00	.00	.00
Impact Fees				
18-383-100.00	IMPACT FEES	3,000	.00	52,744
Total Impact Fees:		3,000	.00	52,744
OTHER REVENUE				
18-387-070.00	MISCELLANEOUS RECEIPTS	.00	.00	.00
18-387-074.00	Donated Open Space	.00	.00	.00
18-387-075.00	DR HOLLENBECK MEMORIAL FUND	.00	.00	.00
18-387-076.00	Sharon Luma Memorial Fund	.00	.00	.00
18-387-077.00	Contribution - Nash Field	.00	.00	25,000
Total OTHER REVENUE:		.00	.00	25,000
INTERFUND TRANSFERS				
18-392-010.00	Transfer from General Fund	.00	.00	73,000
18-392-050.00	TRNSFRS FM PARK & REC. FD	231,000	232,200	196,460
18-392-090.00	TRNSFRS FM SEWER CAPTL FD	.00	.00	.00
18-392-230.00	Transfer from Debt	.00	.00	.00
18-392-300.00	TRANSFER FROM GEN CAPITAL	.00	.00	.00
18-392-940.00	TRNSFR FM GENERAL RSRV FD	.00	.00	.00
18-392-960.00	TRNSFR FM SEWER RESRV FD	.00	.00	.00
18-392-970.00	TRANSFER FROM POOL RES.	.00	.00	.00
Total INTERFUND TRANSFERS:		231,000	232,200	269,460
BOND PROCEEDS				
18-393-102.00	PROCEEDS FROM 2007 BOND	.00	.00	.00

Account Number	Account Title	2017 Original Budget	2017 Projected Budget	2018 Future year Budget
Total BOND PROCEEDS:		.00	.00	.00
Park Capital Projects				
18-454-101.00	MISCELLANEOUS PARKS	.00	17,000	70,000
18-454-103.00	BUSTARD ROAD PARK	.00	.00	12,000
18-454-104.00	WEIKEL ROAD PARK	.00	.00	12,573
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	8,000	4,000
18-454-109.00	FIREHOUSE PARK	.00	.00	.00
18-454-112.00	BUTCH CLEMENS PARK	.00	8,000	23,000
18-454-113.00	Green Lane Road Park	.00	8,000	4,000
18-454-114.00	Valley View Park	.00	.00	.00
18-454-115.00	Heebner Park	.00	.00	.00
18-454-116.00	Dr. Hollenbeck Mem. Pavilion	.00	.00	.00
18-454-117.00	Sharon Luma Memorial	.00	.00	.00
Total Park Capital Projects:		.00	41,000	125,573
Interfund Transfers				
18-492-230.00	TRNSFR TO DEBT FUND	195,200	195,200	196,460
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:		195,200	195,200	196,460
Unencumbered Reserve				
18-493-100.00	Unencumbered Reserve	.00	.00	.00
18-493-200.00	Reserved Funds	.00	.00	.00
18-493-201.00	Reserved - Property Acquisition	.00	.00	.00
Total Unencumbered Reserve:		.00	.00	.00
Park Capital Fund Revenue Total:		234,000	232,200	347,204
Park Capital Fund Expenditure Total:		195,200	236,200	322,033
Net Total Park Capital Fund:		38,800	4,000-	25,171

PUBLIC ART FUND

19

Estimated Beginning Fund Balance

Revenues

Expenditures

\$117,747	\$55	\$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 Overlay 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 2018.

Account Number	Account Title	2017 Original Budget	2017 Projected Budget	2018 Future year Budget
Public Art Fund				
INTEREST ON EARNINGS				
19-341-100.00	INTEREST ON EARNINGS	50	55	55
Total INTEREST ON EARNINGS:		50	55	55
Impact Fees				
19-383-100.00	IMPACT FEES	.00	.00	.00
Total Impact Fees:		.00	.00	.00
Capital Outlay				
19-459-720.00	PUBLIC ART PROGRAM	.00	.00	.00
Total Capital Outlay:		.00	.00	.00
Public Art Fund Revenue Total:		50	55	55
Public Art Fund Expenditure Total:		.00	.00	.00
Net Total Public Art Fund:		50	55	55

DEBT SERVICE FUND

23

Estimated Beginning Fund Balance	Revenues	Expenditures
\$3,370	\$2,012,470	\$2,015,415

REVENUES:

Based on the millage and homestead exemption, the Real Estate Tax will generate \$707,820 in revenue, which is slightly higher than the 2017 projected tax revenue.

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.

The 2018 budget includes a 5-year lease/purchase of a six-wheel dump truck to add to the existing fleet.

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

Account Number	Account Title	2017 Original Budget	2017 Projected Budget	2018 Future year Budget
Debt Service Fund				
REAL ESTATE TAXES				
23-301-100.00	REAL ESTATE TAX CURRENT	708,000	708,000	711,200
23-301-101.00	REAL ESTATE TAX DISCOUNT	12,750-	13,300-	12,800-
23-301-102.00	REAL ESTATE TAX PENALTY	1,400	1,340	1,420
23-301-104.00	REAL ESTATE TAX REFUNDS	.00	.00	.00
23-301-200.00	REAL ESTATE TAX PRIOR	3,000	2,500	2,500
23-301-400.00	REAL ESTATE TAX DELINQNT.	1,100	2,500	2,500
23-301-600.00	REAL ESTATE TAX INTERIM	100	3,000	3,000
Total REAL ESTATE TAXES:		700,850	704,040	707,820
INTEREST ON EARNINGS				
23-341-100.00	INTEREST ON EARNINGS	.00	.00	.00
Total INTEREST ON EARNINGS:		.00	.00	.00
SALE OF ASSETS				
23-391-100.00	Sale of Assets	.00	.00	.00
Total SALE OF ASSETS:		.00	.00	.00
INTERFUND TRANSFERS				
23-392-010.00	TRANSFERS FROM GENERAL FD	735,000	840,000	751,000
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	195,200	195,200	196,460
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	102,736	.00	181,190
23-392-350.00	Transfer from Gen Cap Reserve	.00	.00	.00
Total INTERFUND TRANSFERS:		1,208,936	1,211,200	1,304,650
Debt - Principal				
23-471-201.00	PRINCIPAL - 2000 NOTE	507,000	507,000	535,000
23-471-202.00	PRINCIPAL - 2002 NOTE	200,000	200,000	205,000
23-471-205.00	PRINCIPAL - 2012 NOTE (pool)	132,000	132,000	136,000
23-471-400.05	Capital Lease - 2014 Car Video	23,521	23,521	.00
23-471-400.10	Cap Lease - 2011 Loader & IT	.00	.00	.00
23-471-400.11	Cap Lease-2013 Trucks/phones	64,264	64,264	.00
23-471-400.12	Cap Lease - 2015 Vehicles	90,272	90,272	91,984
23-471-400.13	Capital Lease - 2016 Vehicles	115,659	115,659	118,518
23-471-400.14	Capital Lease - 2017 Vehicles	.00	.00	92,235
23-471-400.15	Capital Lease - 2018 Vehicles	.00	.00	66,500
Total Debt - Principal:		1,132,716	1,132,716	1,245,237
Debt - Interest Payments				
23-472-201.00	INTEREST - 2000	27,600	29,000	24,100
23-472-202.00	INTEREST - 2002 NOTE	53,200	56,000	60,000
23-472-203.00	Interest - TAN	.00	.00	.00
23-472-205.00	INTEREST -2012 NOTE (pool)	63,200	63,200	60,460
23-472-206.00	INTEREST 2007 BOND (pool)	.00	.00	.00
23-472-400.02	Cap Lease Int. - 2004 Backhoe	.00	.00	.00

Account Number	Account Title	2017 Original Budget	2017 Projected Budget	2018 Future year Budget
23-472-400.05	Cap Lease Int- 2014 Car Video	1,252	1,252	.00
23-472-400.07	Cap Lease Int. - 2007 Pick Ups	.00	.00	.00
23-472-400.09	Capital Lease Int - 2008 Mower	.00	.00	.00
23-472-400.10	Cap Lease Int - 2011 Loader/IT	.00	.00	.00
23-472-400.11	Cap Lease Int - 2013 Trucks	1,381	1,381	.00
23-472-400.12	Cap Lease int. - 2015 Vehicles	5,501	5,501	2,791
23-472-400.13	Cap Lease Int - 2016 Vehicles	11,850	11,850	8,991
23-472-400.14	Cap Lease Int - 2017 Vehicles	.00	.00	1,172
23-472-400.15	Cap Lease Int - 2018 Vehicles	.00	.00	504
Total Debt - Interest Payments:		163,984	168,184	158,018
BOND ISSUE FEES				
23-473-100.00	ISSUANCE COSTS	.00	.00	.00
Total BOND ISSUE FEES:		.00	.00	.00
ADMINISTRATIVE FEES				
23-475-100.00	ADMINISTRATIVE FEES	.00	.00	.00
Total ADMINISTRATIVE FEES:		.00	.00	.00
Interfund Transfers				
23-492-180.00	Transfer to Park Capital Fd	.00	.00	.00
23-492-330.00	TRANS TO TRAFFIC IMPACT	.00	.00	.00
23-492-980.00	Transfer to TTIA	615,866	613,212	612,160
Total Interfund Transfers:		615,866	613,212	612,160
Reserved Funds				
23-493-200.00	Reserved Funds	.00	.00	.00
23-493-201.00	Reserved - Traffic Impact	.00	.00	.00
Total Reserved Funds:		.00	.00	.00
Debt Service Fund Revenue Total:		1,909,786	1,915,240	2,012,470
Debt Service Fund Expenditure Total:		1,912,566	1,914,112	2,015,415
Net Total Debt Service Fund:		2,780-	1,128	2,945-

GENERAL CAPITAL FUND

30

Estimated Beginning Fund Balance	Revenues	Expenditures
\$13,789	\$753,000	\$765,657

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 revenue from the sale of assets.

REVENUES

Revenues include a transfer from the General Fund of \$353,000 and \$200,000 Green Light Go Grant.

The budget includes proceeds from a lease/purchase agreement in the amount of \$200,000 to purchase a six-wheel dump truck. The annual lease payments are accounted for in the Debt Service Fund.

EXPENSES

Project/ Equipment Description	2018
Municipal Complex Repairs \$1,000,000 (\$60K debt svc/est annually)	60,000
Replace Patrol Car	51,574
Replace SUV	53,300
Message Board	13,000
Traffic Signal Upgrades (including Engineering \$43,500)	243,500
Lease Purchase 6 Wheel Dump Truck (add to existing fleet)	200,000
Replace #24 2008 GMC 3500 including Plow	45,000
Replace Police Unmarked Car (investigation or admin.)	38,988
Replace Pick Up	30,295
Replace 2 Mowers @ \$12,000 each (Sell 4 mowers @ \$1000 each)	24,000
Spill Trailer	6,000
TOTAL VEHICLES & EQUIPMENT	765,657

Account Number	Account Title	2017 Original Budget	2017 Projected Budget	2018 Future year Budget
General Capital Fund				
INTEREST ON EARNINGS				
30-341-100.00	INTEREST ON EARNINGS	.00	.00	.00
Total INTEREST ON EARNINGS:		.00	.00	.00
FEDERAL GRANTS				
30-351-020.00	FEDERAL GRANTS	.00	.00	.00
Total FEDERAL GRANTS:		.00	.00	.00
STATE GRANTS				
30-354-010.00	STATE GRANTS	.00	.00	.00
30-354-020.00	PENNDOT - A.R.L.E. GRANT	.00	13,254	.00
30-354-020.01	PENNDOT -A.R.L.E Grant #2	.00	.00	.00
30-354-020.02	Green Light Go Grant	.00	.00	200,000
30-354-030.00	DCED Emergency Responders Grant	.00	.00	.00
Total STATE GRANTS:		.00	13,254	200,000
MISCELLANEOUS REVENUE				
30-380-050.00	MISCELLANEOUS RECEIPTS	.00	.00	.00
Total MISCELLANEOUS REVENUE:		.00	.00	.00
SALE OF ASSETS				
30-391-100.00	SALE OF ASSETS	.00	52,000	.00
Total SALE OF ASSETS:		.00	52,000	.00
INTERFUND TRANSFERS				
30-392-010.00	TRANSFER FROM GENERAL FD	149,000	153,000	353,000
30-392-230.00	Transfer from Debt	.00	.00	.00
30-392-950.00	TRNSFR FM GENERAL RSRV FD	122,400	122,400	.00
Total INTERFUND TRANSFERS:		271,400	275,400	353,000
LEASE PROCEEDS				
30-393-300.00	PROCEEDS FROM LEASE-PURCHASE	463,500	463,500	200,000
Total LEASE PROCEEDS:		463,500	463,500	200,000
GENERAL GOVT - BLDGS & PLANT				
30-409-710.00	Property Acquisition	.00	.00	.00
30-409-721.00	ROAD CONSTRUCTION	.00	.00	.00
30-409-722.00	STORM WATER MANAGEMENT	.00	.00	.00
30-409-723.00	BRIDGE CONSTRUCTION	111,800	115,246	.00
30-409-730.00	BUILDING IMPROVEMENTS	60,000	60,000	60,000
30-409-731.00	TRAFFIC SIGNALS	.00	.00	243,500
30-409-731.01	ARLE-Rittenhouse & Old Bustard	.00	.00	.00
30-409-732.03	Replace Admin Red Shutters	.00	.00	.00
30-409-732.04	HVAC	.00	.00	.00
30-409-740.00	Street Lights	.00	48,000	.00
30-409-741.00	AUTOMOBILES	99,180	99,180	174,157
30-409-742.00	TRUCKS	.00	.00	245,000

Account Number	Account Title	2017 Original Budget	2017 Projected Budget	2018 Future year Budget
30-409-743.00	OTHER EQUIPMENT	463,500	550,610	43,000
30-409-744.00	FURNITURE/FIXTURES	.00	.00	.00
30-409-760.00	DATA PROCESSING	.00	7,000	.00
Total GENERAL GOVT - BLDGS & PLANT:		734,480	880,036	765,657
Interfund Transfers				
30-492-010.00	TRNSFR TO GENERAL FUND	.00	.00	.00
30-492-050.00	TRANSFER TO PARK FUND	.00	.00	.00
30-492-180.00	Transfer to Park Capital Fd	.00	.00	.00
30-492-230.00	TRANSFER TO DEBT FUND	.00	.00	.00
30-492-330.00	TRANS TO TRAFFIC IMPACT	.00	.00	.00
30-492-940.00	TRNSFR TO GENRL RESRV FD.	.00	.00	.00
30-492-950.00	TRANS. TO EQUIP RESERVE	.00	.00	.00
30-492-980.00	Transfer to TTIA	.00	.00	.00
Total Interfund Transfers:		.00	.00	.00
General Capital Fund Revenue Total:		734,900	804,154	753,000
General Capital Fund Expenditure Total:		734,480	880,036	765,657
Net Total General Capital Fund:		420	75,882-	12,657-

TRAFFIC IMPACT FUND

33

Estimated Beginning Fund Balance	Revenues	Expenditures
\$46,546	\$213,244	\$181,190

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 2017, Royal Farms received preliminary/final approval for a land development that will generate a minimum of 54 trips and the Towamencin Senior Living land development will generate 42 trips.

REVENUES

The Traffic Impact Fund has an estimated beginning Fund Balance of \$46,546 with revenues of \$213,164 projected to be generated in 2018 through Impact Fees.

EXPENSES

The Traffic Impact Fund will transfer 85% of the fees collected to the Debt Fund.

Account Number	Account Title	2017 Original Budget	2017 Projected Budget	2018 Future year Budget
Traffic Impact Fund				
INTEREST ON EARNINGS				
33-341-100.00	INTEREST ON EARNINGS	30	80	80
Total INTEREST ON EARNINGS:		30	80	80
FEDERAL GRANTS				
33-351-010.00	FEDERAL GRANTS	.00	.00	.00
Total FEDERAL GRANTS:		.00	.00	.00
OTHER GRANTS				
33-357-010.00	COUNTY GRANTS	.00	.00	.00
Total OTHER GRANTS:		.00	.00	.00
OTHER REVENUE				
33-383-050.00	MISCELLANEOUS FEES	.00	.00	.00
33-383-100.00	IMPACT FEES	120,866	.00	213,164
Total OTHER REVENUE:		120,866	.00	213,164
INTERFUND TRANSFERS				
33-392-010.00	TRANSFER FROM GENERAL FD	.00	.00	.00
33-392-230.00	Transfer from Debt	.00	.00	.00
33-392-250.00	Transfer from TTIA	.00	53,000	.00
33-392-300.00	TRANS FROM GENERAL CAP	.00	.00	.00
Total INTERFUND TRANSFERS:		.00	53,000	.00
ENGINEERING				
33-409-313.00	ENGINEERING	.00	.00	.00
33-409-314.00	LEGAL SERVICES	.00	.00	.00
33-409-610.00	ROAD CONSTRUCTION	.00	.00	.00
33-409-710.00	RIGHT OF WAY ACQUISITIONS	.00	.00	.00
33-409-740.00	TRAFFIC SIGNALS	.00	.00	.00
33-409-760.00	DATA PROCESSING	.00	.00	.00
Total ENGINEERING:		.00	.00	.00
Operating Leases				
33-473-100.00	Issuance Costs	.00	.00	.00
Total Operating Leases:		.00	.00	.00
Interfund Transfers				
33-492-010.00	TRNSFR TO GENERAL FUND	.00	.00	.00
33-492-080.00	TRNSFR TO SEWER FUND	.00	.00	.00
33-492-230.00	Transfer to Debt Fund	102,736	.00	181,190
33-492-980.00	TRANSFER TO TIA	.00	.00	.00
Total Interfund Transfers:		102,736	.00	181,190
Reserved Funds				
33-493-200.00	Reserved Funds	.00	.00	.00

<u>Account Number</u>	<u>Account Title</u>	<u>2017 Original Budget</u>	<u>2017 Projected Budget</u>	<u>2018 Future year Budget</u>
Total Reserved Funds:		.00	.00	.00
Traffic Impact Fund Revenue Total:		120,896	53,080	213,244
Traffic Impact Fund Expenditure Total:		102,736	.00	181,190
Net Total Traffic Impact Fund:		18,160	53,080	32,054

HIGHWAY AID FUND

35

Estimated Beginning Fund Balance	Revenues	Expenditures
\$192,054	\$526,936	\$718,990

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 2017 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 \$522,936 from the State in 2018. This is a 3% increase in funding above the actual amount received in 2017.

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 2018.

Account Number	Account Title	2017 Original Budget	2017 Projected Budget	2018 Future year Budget
Liquid Fuels Fund				
INTEREST ON EARNINGS				
35-341-100.00	INTEREST ON EARNINGS	1,200	3,800	4,000
Total INTEREST ON EARNINGS:		1,200	3,800	4,000
State Shared Revenues & Entitl				
35-355-020.00	STATE GRANT	.00	.00	.00
35-355-030.00	LIQUID FUEL ENTITLEMENT	496,792	507,421	522,936
Total State Shared Revenues & Entitl:		496,792	507,421	522,936
INTERFUND TRANSFERS				
35-392-010.00	TRANSFERS FROM GENERAL FD	.00	.00	.00
Total INTERFUND TRANSFERS:		.00	.00	.00
EQUIPMENT MAINTENANCE				
35-437-374.00	REPAIR & MAINT. OF EQUIPMT	.00	.00	.00
Total EQUIPMENT MAINTENANCE:		.00	.00	.00
Road Maintenance				
35-438-130.00	PERSONNEL-STAFF	.00	.00	.00
35-438-220.00	MATERIALS/SUPPLIES	.00	7,495	.00
35-438-450.00	OTHER CONTRACTED SERVICES	610,185	438,013	718,990
35-438-750.00	Equipment	.00	.00	.00
Total Road Maintenance:		610,185	445,508	718,990
Interfund Transfers				
35-492-100.00	TRANSFER TO GENERAL FUND	.00	.00	.00
Total Interfund Transfers:		.00	.00	.00
Unencumbered Reserve				
35-493-100.00	Unencumbered Reserve	.00	.00	.00
Total Unencumbered Reserve:		.00	.00	.00
Liquid Fuels Fund Revenue Total:		497,992	511,221	526,936
Liquid Fuels Fund Expenditure Total:		610,185	445,508	718,990
Net Total Liquid Fuels Fund:		112,193-	65,713	192,054-

TOWAMENCIN TOWNSHIP INFRASTRUCTURE AUTHORITY

85

Estimated Beginning Fund Balance	Revenues	Expenditures
\$5,255	\$2,238,340	\$2,243,105

The 2018 budget assumes that the one remaining right of way acquisition dispute that has not been completed will be resolved in 2018. The 2018 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 2017, the Authority requested a second supplemental agreement 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.

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 \$612,160 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 2018.

A transfer from the Township General Fund of \$161,000 is projected to cover Authority expenses.

EXPENDITURES:

Legal services for 2018 are estimated to be \$75,000.

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

The principal and interest payable in 2018 for the fixed rate notes will be \$612,160.

Account Number	Account Title	2017 Original Budget	2017 Projected Budget	2018 Future year Budget
TOWAMENCIN INFRASTRUCTURE AUTH				
INTEREST ON EARNINGS				
85-341-100.00	INTEREST EARNINGS	25	30	30
Total INTEREST ON EARNINGS:		25	30	30
STATE GRANT				
85-354-070.10	PA DOT - REIMBURSEMENT	1,465,150	22,130	1,465,150
Total STATE GRANT:		1,465,150	22,130	1,465,150
MISCELLANEOUS REVENUE				
85-380-050.00	MISCELLANEOUS RECEIPTS	.00	.00	.00
Total MISCELLANEOUS REVENUE:		.00	.00	.00
TRANSFERS FROM TWP				
85-392-230.00	TRANSFER FROM DEBT	615,866	613,212	612,160
85-392-300.00	Transfer from General Fund	141,000	115,200	161,000
85-392-330.00	TRANSFER FROM TRAFFIC IMPACT	.00	.00	.00
Total TRANSFERS FROM TWP:		756,866	728,412	773,160
Prior Year Carryforward				
85-399-100.00	Prior Year Carryforward	.00	.00	.00
Total Prior Year Carryforward:		.00	.00	.00
General Govt - Staff				
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	20,000	75,000
Total General Govt - Staff:		75,000	21,160	75,000
ENGINEERING & ROW				
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	1,552,945	93,100	1,552,945
85-409-820.00	DEPRECIATION EXPENSE	.00	.00	.00
Total ENGINEERING & ROW:		1,552,945	93,100	1,552,945
PRINCIPAL				
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	419,000	419,000	426,000
Total PRINCIPAL:		419,000	419,000	426,000
INTEREST EXPENSE				
85-472-201.00	INTEREST - DEL VAL	.00	.00	.00
85-472-203.00	INTEREST - SERIES 2006	.00	.00	.00

Account Number	Account Title	2017 Original Budget	2017 Projected Budget	2018 Future year Budget
85-472-204.00	INTEREST - NEW GARDEN	.00	.00	.00
85-472-205.00	INTEREST- 2014 NOTE	196,866	194,212	186,160
Total INTEREST EXPENSE:		196,866	194,212	186,160
Operating Leases				
85-473-100.00	Issuance Costs	.00	.00	.00
Total Operating Leases:		.00	.00	.00
INSURANCES				
85-486-352.00	LIABILITY INSURANCE	3,000	3,000	3,000
Total INSURANCES:		3,000	3,000	3,000
Interfund Transfers				
85-492-230.00	TRANSFER TO DEBT SVC FUND	.00	.00	.00
85-492-330.00	TRANS TO TRAFFIC IMPACT	.00	53,000	.00
Total Interfund Transfers:		.00	53,000	.00
TOWAMENCIN INFRASTRUCTURE AUTH Revenue Total:		2,222,041	750,572	2,238,340
TOWAMENCIN INFRASTRUCTURE AUTH Expenditure Total:		2,246,811	783,472	2,243,105
Net Total TOWAMENCIN INFRASTRUCTURE AUTH:		24,770-	32,900-	4,765-

CAPITAL EQUIPMENT RESERVE FUND

95

Estimated Beginning Fund Balance	Revenues	Expenditures
\$91	\$200,000	\$0

REVENUES

A transfer of \$200,000 from the General Fund is budgeted for 2018.

EXPENSES

There are no transfers budgeted for 2018.

Account Number	Account Title	2017 Original Budget	2017 Projected Budget	2018 Future year Budget
Capital Equipment Reserve Fund				
INTEREST ON EARNINGS				
95-341-100.00	INTEREST ON EARNINGS	.00	.00	.00
Total INTEREST ON EARNINGS:		.00	.00	.00
Source: 391				
95-391-100.00	SALE OF ASSETS	.00	.00	.00
Total Source: 391:		.00	.00	.00
Source: 392				
95-392-010.00	TRANSFERS FROM GENERAL FD	80,000	.00	200,000
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:		80,000	.00	200,000
Source: 393				
95-393-130.00	PROCEEDS FROM DEBT	.00	.00	.00
Total Source: 393:		.00	.00	.00
Department: 492				
95-492-010.00	TRNSFR TO GENERAL FUND	.00	.00	.00
95-492-300.00	TRNSFR TO GEN. CAPITAL FD	122,400	122,400	.00
95-492-350.00	Transfer to Debt Service Fund	.00	.00	.00
Total Department: 492:		122,400	122,400	.00
FIXED ASSETS				
95-700-741.00	VEHICLES & CONSTR EQUIP	.00	.00	.00
95-700-742.00	TRUCKS	.00	.00	.00
95-700-751.00	MACHINERY & EQUIPMENT	.00	.00	.00
95-700-752.00	FURNITURE/FIXTURES	.00	.00	.00
Total FIXED ASSETS:		.00	.00	.00
Capital Equipment Reserve Fund Revenue Total:		80,000	.00	200,000
Capital Equipment Reserve Fund Expenditure Total:		122,400	122,400	.00
Net Total Capital Equipment Reserve Fund:		42,400-	122,400-	200,000

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	2017 Original Budget	2017 Projected Budget	2018 Future year Budget
Sewer Reserve Fund				
INTEREST ON EARNINGS				
96-341-100.00	INTEREST ON EARNINGS	.00	.00	.00
96-341-200.00	Interest - Sewer Capital Note	.00	.00	.00
Total INTEREST ON EARNINGS:		.00	.00	.00
Source: 392				
96-392-080.00	TRANSFERS FROM SEWER FUND	.00	.00	.00
96-392-090.00	TRNSFRS FM SEWER CAPTL FD	.00	.00	.00
Total Source: 392:		.00	.00	.00
Department: 492				
96-492-080.00	TRNSFR TO SEWER FUND	.00	.00	.00
96-492-090.00	TRNSFR TO SEWER CAPTL FD.	.00	.00	.00
96-492-180.00	TRNSFR TO PRK&REC CPTL FD	.00	.00	.00
Total Department: 492:		.00	.00	.00
Sewer Reserve Fund Revenue Total:		.00	.00	.00
Sewer Reserve Fund Expenditure Total:		.00	.00	.00
Net Total Sewer Reserve Fund:		.00	.00	.00
Net Grand Totals:		947,791-	484,946	505,438-