

Township of Upper Moreland

117 Park Avenue, Willow Grove
Montgomery County, Pennsylvania 19090-3215
Telephone (215) 659-3100



2010 Final General Fund Budget December 21, 2009 Summary

The 2010 Final General Fund Budget is balanced without the need for any increases in real estate taxes, for the 5th consecutive year. There are also no increases to any other existing fees. The 2010 budget provides the funding needed to maintain all municipal services, currently, provided to Township residents.

The 2010 Final General Fund Budget includes expenditures of \$16,574,868, which is a decrease of (1.2) % under the 2009 budget. General Fund revenues are budgeted at \$15,950,013, which is \$624,855 less than budgeted expenditures. The shortfall in revenues of \$624,855 will be funded by a transfer from Fund Balance Reserve in order to balance the 2010 budget, without increasing real estate taxes.

At December 31, 2010, a General Fund balance of \$2,500,000 is projected. This balance is 15% of 2010 budgeted expenditures and is adequate for cash flow purposes.

In 2010, capital expenditures are budgeted at \$312,750. At December 31, 2010, the Capital Reserve Fund balance is projected to be \$109,000.

The estimated assessed valuation for 2010 is \$1,461,696,748. The tax yield for one mill is \$1,417,846. Real Estate Tax revenue based on 3.659 mills is \$5,187,897. The allocation of real estate millage for 2010 is;

General Purpose	\$3,323,431	2.344 mills
Debt Service	964,134	.680 mills
Library	596,913	.421 mills
Fire Protection	303,419	.214 mills
Total	\$5,187,897	3.659 mills

As has been the case in recent years, the Township's actual revenues vs. expenditures reflect a positive balance on December 31st along with a healthy level of reserve funds. This is attributable to consistently conservative budgeting and effective cost controls. The combination of a prudent approach to expenditures and the diversity of our three main sources of revenue (real estate, earned income and business taxes), are the primary reasons why Upper Moreland has fared well relative to other state and local governments, in a challenging economy. That the Township's financial status remains sound is also due in large part to the conscientious efforts of our management team and employees who work every day to ensure that taxpayers' money is well spent. Focusing on that objective has, and will always be, our top priority.

**UPPER MORELAND TOWNSHIP
GENERAL FUND ANNUAL BUDGET
REVENUE & EXPENDITURES
Year 2010**

	2008 ACTUAL <u>EXPEND.</u>	2009 APPROVED <u>BUDGET</u>	2009 ESTIM. <u>EXPEND.</u>	2010 PROPOSED <u>BUDGET</u>	2010 MGR'S <u>RECOMM.</u>	2010 APPROVED <u>BUDGET</u>
<u>EXPENDITURES</u>						
<u>ADMINISTRATION</u>						
400-113 COMP ELECTED OFFICIALS	28,875	28,875	28,875	28,875	28,875	28,875
401-121 TWP. MANAGER SALARY	131,660	131,791	131,791	138,338	136,250	136,250
401-130 SALARIES -- OFFICE	717,703	725,293	725,293	762,200	762,200	762,200
401-200 MATERIAL & SUPPLIES	16,173	21,000	15,000	16,000	16,000	16,000
401-240 GENERAL EXPENSES	72,109	90,000	90,000	90,000	90,000	90,000
401-260 MINOR EQUIPMENT EXP.	9,822	10,000	9,000	10,000	10,000	10,000
401-320 COMMUNICATION EXPENSE	205,351	200,318	186,518	253,438	202,790	202,790
401-340 ADVERTISING & PRINTING	26,469	30,000	28,000	28,000	28,000	28,000
401-374 EQUIP./MAINT. & REPAIRS	52,432	70,000	65,000	65,000	70,000	70,000
401-450 CONTRACTED SERVICES	53,228	43,000	43,000	43,000	43,000	43,000
401-460 R/E TAX REFUNDS	14,071	0	2,000	2,000	2,000	2,000
401-520 CONTRIBUTIONS	0	19,250	19,250	19,250	19,250	18,750
401-740 MAJOR EQUIPMENT	0	0	0	0	0	0
402-100 TOWNSHIP AUDITOR	25,500	27,500	27,500	28,500	28,500	28,500
402-312 EIT COMMISSION	54,998	56,000	54,758	55,100	55,100	55,100
402-314 LEGAL SERVICES	152,162	150,000	190,000	195,000	195,000	175,000
TOTAL ADMINISTRATION	1,560,553	1,603,027	1,615,985	1,734,701	1,686,965	1,666,465

**UPPER MORELAND TOWNSHIP
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Year 2010**

	<u>2008 ACTUAL EXPEND.</u>	<u>2009 APPROVED BUDGET</u>	<u>2009 ESTIM. EXPEND.</u>	<u>2010 PROPOSED BUDGET</u>	<u>2010 MGR'S RECOMM.</u>	<u>2010 APPROVED BUDGET</u>
<u>TAX COLLECTION</u>						
403-114 CONTRACT SERVICES	38,319	36,900	36,900	36,900	36,900	36,900
403-353 TAX COLLECTOR'S BOND	0	700	677	700	700	700
TOTAL TAX COLLECTION	38,319	37,600	37,577	37,600	37,600	37,600

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	<u>2008 ACTUAL EXPEND.</u>	<u>2009 APPROVED BUDGET</u>	<u>2009 ESTIM. EXPEND.</u>	<u>2010 PROPOSED BUDGET</u>	<u>2010 MGR'S RECOMM.</u>	<u>2010 APPROVED BUDGET</u>
<u>TOWNSHIP BUILDING</u>						
409-140 SALARIES & WAGES	28,337	34,900	34,400	35,858	35,858	35,858
409-200 MATERIALS & SUPPLIES	3,875	7,000	7,000	7,000	7,000	7,000
409-360 UTILITIES	87,139	110,000	110,000	112,000	112,000	112,000
409-373 MAINTENANCE & REPAIRS	37,311	50,000	45,000	50,000	50,000	50,000
409-450 CONTRACT SERVICES	28,089	28,000	28,000	28,000	28,000	28,000
TOTAL TOWNSHIP BUILDING	184,751	229,900	224,400	232,858	232,858	232,858

**UPPER MORELAND TOWNSHIP
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Year 2010**

	2008 ACTUAL <u>EXPEND.</u>	2009 APPROVED <u>BUDGET</u>	2009 ESTIM. <u>EXPEND.</u>	2010 PROPOSED <u>BUDGET</u>	2010 MGR'S <u>RECOMM.</u>	2010 APPROVED <u>BUDGET</u>
<u>POLICE PROTECTION</u>						
410-120 CHIEF COMPENSATION	127,059	118,218	118,218	122,394	122,394	122,394
410-130 CROSSING GUARD COMP.	6,967	9,307	8,116	10,178	10,178	10,178
410-131 SALARY - LTS., SGTS.	685,435	738,280	686,786	885,979	717,588	717,588
410-132 SALARY - PATROLMEN	2,517,491	2,427,724	2,293,174	2,436,247	2,384,621	2,384,621
410-133 TWP.OVERTIME	67,335	70,000	140,000	75,000	75,000	75,000
410-134 REIMBURSE OVERTIME	26,253	50,000	20,000	30,000	30,000	30,000
410-135 OT- COURT & HEARINGS	91,975	83,000	83,000	95,000	95,000	95,000
410-140 SALARY - CLERICAL	425,686	409,184	409,184	399,796	356,975	356,975
410-200 MATERIAL & SUPPLIES	7,761	9,310	9,310	8,480	8,480	8,480
410-238 UNIFORMS	28,713	43,860	43,860	62,260	62,260	58,260
410-239 AMMUNITION	1,090	8,000	8,000	10,000	10,000	10,000
410-240 GENERAL EXPENSE	26,150	13,200	21,000	55,300	47,300	47,300
410-260 MINOR EQUIPMENT EXP.	9,054	11,938	11,938	10,900	10,900	10,900
410-317 CONTRACT SERVICES	31,024	49,067	19,000	52,027	52,027	52,027
410-340 ADVERTISING & PRINTING	3,457	5,025	5,025	5,000	5,000	5,000
410-374 EQUIP., MAINT. & REPAIR	1,802	5,075	5,075	5,000	5,000	5,000
410-740 MAJOR EQUIPMENT EXP.	157,969	195,843	161,000	176,000	26,000	11,000
410-800 GRANT PROCEEDS	41,820	26,500	26,500	20,000	20,000	20,000
TOTAL POLICE PROTECTION	4,257,041	4,273,531	4,069,186	4,459,561	4,038,723	4,019,723

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<u>FIRE PROTECTION</u>						
411-210 OFFICE SUPPLIES	2,470	3,700	3,700	1,900	1,900	1,900
411-226 BUILDING JANITORIAL	1,872	2,660	2,660	1,600	1,600	1,600
411-232 ENGINEERING FUEL	17,016	19,000	12,000	17,000	17,000	17,000
411-240 GENERAL FIRE POLICE	1,199	3,190	3,190	3,600	3,600	3,600
411-241 FIRE POL. REPLACEMENT	556	2,680	2,680	1,675	1,675	1,675
411-242 EQUIP. REPLACEMENT	9,827	1,060	1,060	1,545	1,545	1,545
411-250 EQUIPMENT MAINTENANCE	4,778	5,900	5,900	7,500	7,500	7,500
411-260 EQUIPMENT NEW	2,542	2,679	2,679	4,227	4,227	4,227
411-327 COMMUNICATION MAINT.	5,141	5,400	5,400	5,995	5,995	5,995
411-328 STIPEND-CHIEFS	1,500	1,500	1,500	1,500	1,500	1,500
411-329 INCENTIVE FUND	7,250	8,000	8,000	8,000	8,000	8,000
411-340 FIRE PREVENTION	7,025	7,000	7,000	7,000	7,000	7,000
411-352 LIABILITY INSURANCE	27,986	31,592	31,592	31,818	31,818	31,818
411-354 WORKERS' COMP. INS.	12,200	11,750	11,750	12,882	12,882	12,882
411-360 BUILDING OPERATIONS	37,295	42,399	42,399	44,094	44,094	44,094
411-363 HYDRANT SERVICE	84,575	84,300	84,300	84,300	84,300	84,300
411-372 ENGINEERING MAINT.	35,710	36,926	36,926	32,730	32,730	32,730
411-373 BUILDING MAINTENANCE	9,991	17,425	17,425	18,578	18,578	18,578
411-460 GENERAL TRAINING	6,118	20,000	10,000	19,000	19,000	19,000
411-740 MAJOR EQUIPMENT	30,000	0	17,000	0	0	0
TOTAL FIRE PROTECTION	305,051	307,161	307,161	304,944	304,944	304,944

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<u>CODE ENFORCEMENT</u>						
413-120 SALARY - DIRECTOR	81,656	82,022	82,022	86,593	86,593	86,593
413-130 SALARY-PROF. STAFF	45,584	80,000	32,000	80,000	45,000	0
413-140 WAGES- CLERICAL	78,959	81,000	81,000	85,319	84,319	84,319
413-200 MATERIALS & SUPPLIES	4,431	5,000	4,000	5,500	5,000	5,000
413-240 GENERAL EXPENSES	5,002	9,000	6,000	10,000	7,000	7,000
413-260 MINOR EQUIPMENT	0	3,500	0	0	0	0
413-314 ZHB SOLICITOR EXPENSE	14,116	14,000	14,000	14,000	14,000	14,000
413-316 ZONING HEARING STENO	12,608	13,000	11,000	14,000	14,000	14,000
413-317 PEST CONTROL	1,061	2,000	2,000	2,000	2,000	2,000
413-340 ADVERTISING & PRINTING	6,134	7,500	6,000	7,500	7,500	7,500
413-450 CONTRACT SERVICES	300	12,200	3,000	9,132	9,132	54,132
413-520 CONTRIBUTIONS	10,458	0	0	0	0	0
413-740 MAJOR EQUIPMENT	0	0	0	0	0	0
413-800 GRANT PROCEEDS	0	0	0	0	0	0
TOTAL CODE ENFORCEMENT	260,309	309,222	241,022	314,044	274,544	274,544

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<u>EMERGENCY MANAGEMENT</u>						
415-120 SALARY - DIRECTOR	92,160	93,713	93,713	97,578	97,578	97,578
415-130 WAGES - STAFF	417,699	440,190	440,190	457,913	457,913	457,913
415-200 MATERIALS & SUPPLIES	2,673	2,600	2,600	2,350	2,350	2,350
415-238 UNIFORM EXPENSES	6,292	6,190	6,190	6,062	6,062	6,062
415-240 GENERAL EXPENSES	10,011	9,705	9,705	9,580	9,580	9,580
415-450 CONTRACTED SERVICES	18,333	26,000	26,000	26,000	26,000	26,000
415-740 MAJOR EQUIPMENT	6,038	38,220	34,000	7,315	0	0
415-800 GRANT PROCEEDS	0	0	0	0	0	0
TOTAL EMERGENCY MANAGEMENT	553,206	616,618	612,398	606,798	599,483	599,483

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	2008 ACTUAL <u>EXPEND.</u>	2009 APPROVED <u>BUDGET</u>	2009 ESTIM. <u>EXPEND.</u>	2010 PROPOSED <u>BUDGET</u>	2010 MGR'S <u>RECOMM.</u>	2010 APPROVED <u>BUDGET</u>
<u>SOLID WASTE-COLL./DISP.</u>						
427-130 SALARIES & WAGES	895,616	900,000	900,000	937,000	937,000	937,000
427-131 OVERTIME	15,468	12,000	12,000	12,500	12,000	12,000
427-191 UNIFORM MAINTENANCE	11,145	11,000	11,000	11,500	11,000	11,000
427-240 GENERAL EXPENSE	2,920	3,500	6,000	3,500	3,500	3,500
427-365 INCINERATOR FEES	493,629	475,000	405,000	475,000	425,000	425,000
427-384 RENTAL OF EQUIPMENT	0	1,000	0	1,000	1,000	1,000
427-740 MAJOR EQUIP. PURCHASE	0	0	0	0	0	0
427-800 GRANT PROCEEDS	0	0	0	0	0	0
TOTAL SOLID WASTE-COLL./DISP.	1,418,778	1,402,500	1,334,000	1,440,500	1,389,500	1,389,500

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<u>PUBLIC WORKS- HIGHWAY</u>						
430-120 SALARY - SUPT.	99,767	99,981	99,981	104,861	104,861	104,861
430-130 WAGES	909,369	950,000	950,000	990,000	944,000	944,000
430-131 OVERTIME	67,984	100,000	90,000	104,000	106,000	106,000
430-191 UNIFORM MAINTENANCE	10,267	11,000	11,000	11,500	11,000	11,000
430-200 MATERIALS & SUPPLIES	15,712	19,000	15,000	19,000	19,000	19,000
430-240 GENERAL EXPENSE	6,630	11,000	10,000	11,000	11,000	11,000
430-245 CEMENT/BLACKTOP	0	0	0	0	0	0
430-260 MINOR EQUIPMENT	14,391	17,000	17,000	17,000	17,000	17,000
430-313 ENGINEERING SERVICES	112,005	113,400	98,000	113,400	95,000	95,000
430-330 VEHICLE OPERATING EXP.	542,852	450,000	450,000	450,000	400,000	400,000
430-340 ADVERTISING & PRINTING	0	500	500	500	500	500
430-372 ROAD IMPROVEMENTS	18,200	38,000	28,000	38,000	38,000	38,000
430-373 TRAFFIC SIGNAL PROGRAM	74,315	75,000	40,000	75,000	55,000	55,000
430-384 RENTAL - EQUIPMENT	0	5,000	0	5,000	5,000	5,000
436-300 DRAINAGE IMPROVEMENTS	6,535	40,000	20,000	40,000	40,000	40,000
438-300 CONTRACTED SERVICES	15,367	19,000	19,000	19,000	19,000	19,000
439-740 MAJOR EQUIP. PURCHASE	0	0	0	0	0	0
TOTAL PUBLIC WORKS- HIGHWAY	1,893,394	1,948,881	1,848,481	1,998,261	1,865,361	1,865,361

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	<u>2008 ACTUAL EXPEND.</u>	<u>2009 APPROVED BUDGET</u>	<u>2009 ESTIM. EXPEND.</u>	<u>2010 PROPOSED BUDGET</u>	<u>2010 MGR'S RECOMM.</u>	<u>2010 APPROVED BUDGET</u>
<u>PARTICIPANT RECREATION</u>						
452-120 SALARY - DIRECTOR	88,206	88,289	88,289	91,931	91,931	91,931
452-130 SALARIES	195,409	201,690	201,690	212,000	212,000	212,000
452-200 OFFICE SUPPLIES	5,729	7,500	7,500	7,500	7,500	7,500
452-240 GENERAL EXPENSE	13,791	17,500	15,000	17,500	17,500	17,500
452-247 REC. MATERIALS & SUP.	21,739	23,000	23,000	23,000	23,000	23,000
452-340 ADVERTISING & PRINTING	2,322	7,500	4,500	6,000	6,000	6,000
452-450 CONTRACTUAL SERVICES	65,367	62,000	52,000	62,000	62,000	62,000
452-740 MAJOR EQUIPMENT	0	0	0	0	0	0
452-800 GRANT PROCEEDS	0	0	0	0	0	0
452-900 DISC. TICKETS & TRIPS	24,258	30,000	30,000	31,000	31,000	31,000
452-905 SUMMER CAMP TRIPS	53,768	60,000	56,100	60,000	60,000	60,000
TOTAL PARTICIPANT RECREATION	470,589	497,479	478,079	510,931	510,931	510,931

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	2008 ACTUAL <u>EXPEND.</u>	2009 APPROVED <u>BUDGET</u>	2009 ESTIM. <u>EXPEND.</u>	2010 PROPOSED <u>BUDGET</u>	2010 MGR'S <u>RECOMM.</u>	2010 APPROVED <u>BUDGET</u>
<u>PARKS & PLAYGROUND</u>						
454-130 SALARIES	443,075	439,737	439,737	462,250	462,250	462,250
454-200 MATERIALS & SUPPLIES	27,404	33,000	33,000	33,000	33,000	33,000
454-240 GENERAL EXPENSE	1,647	1,500	1,500	2,000	1,500	1,500
454-260 MINOR EQUIP. PURCHASE	2,908	4,000	4,000	4,000	4,000	4,000
454-360 UTILITIES	50,771	50,000	50,000	55,000	50,000	50,000
454-374 EQUIP./MAINT. & REPAIRS	23,120	34,000	25,000	34,000	34,000	34,000
454-450 CONTRACTED SERVICES	67,284	83,000	73,000	83,000	83,000	83,000
454-740 MAJOR EQUIPMENT	0	0	0	0	0	0
454-800 SPECIAL PROJECTS	0	0	37,006	0	0	0
TOTAL PARKS & PLAYGROUND	616,209	645,237	663,243	673,250	667,750	667,750

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	<u>2008 ACTUAL EXPEND.</u>	<u>2009 APPROVED BUDGET</u>	<u>2009 ESTIM. EXPEND.</u>	<u>2010 PROPOSED BUDGET</u>	<u>2010 MGR'S RECOMM.</u>	<u>2010 APPROVED BUDGET</u>
<u>LIBRARY</u>						
456-360 UTILITIES	33,000	33,000	33,000	33,000	33,000	33,000
456-520 CONTRIB. TO LIBRARY	567,480	592,360	592,360	615,131	615,131	621,000
456-700 CAPITAL EQUIPMENT	0	0		0	0	0
TOTAL LIBRARY	600,480	625,360	625,360	648,131	648,131	654,000
<u>COMMUNITY REVITAL.</u>						
463-120 CONSULTANT FEES	25,794	30,000	40,000	35,000	35,000	35,000
463-240 GENERAL EXPENSE	1,010	3,000	1,800	3,000	3,000	3,000
463-315 PROFESSIONAL SERVICES	37,202	15,000	15,000	15,000	15,000	15,000
463-320 ENGINEERING SERVICES	0	0	0	0	0	0
TOTAL COMMUNITY REVITAL.	64,006	48,000	56,800	53,000	53,000	53,000

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<u>EMPLOYEE BENEFITS</u>						
483-160 PENSION FUNDS	612,916	960,494	942,494	931,181	931,181	931,181
483-161 SOCIAL SECURITY TAXES	631,326	645,500	632,500	667,034	646,293	646,293
486-156 HEALTH & LIFE INSURANCE	1,780,002	1,989,000	1,941,000	2,079,125	2,002,000	2,002,000
486-162 UNEMP. COMPENSATION	41,353	27,000	56,000	56,000	56,000	56,000
TOTAL EMPLOYEE BENEFITS	3,065,597	3,621,994	3,571,994	3,733,340	3,635,474	3,635,474
<u>INSURANCE</u>						
486-352 PROP./LIAB. INSURANCE	176,161	184,463	185,000	199,115	199,115	199,115
486-354 WORKERS' COMP.	300,534	293,727	293,004	353,634	353,634	325,494
TOTAL INSURANCE	476,695	478,190	478,004	552,749	552,749	524,609

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<u>INTERFUND TRANSFERS</u>						
492-860 TRANSFER TO DEBT FUND	0	67,460	67,460	0	0	138,626
492-864 TRANS. TO CAPITAL RES.	0	50,000	50,000	0	0	0
492-862 TRANSFER TO ESCROW	0	0	0	0	0	0
TOTAL INTERFUND TRANSFERS	0	117,460	117,460	0	0	138,626

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Year 2010**

	2008 ACTUAL <u>EXPEND.</u>	2009 APPROVED <u>BUDGET</u>	2009 ESTIM. <u>EXPEND.</u>	2010 PROPOSED <u>BUDGET</u>	2010 MGR'S <u>RECOMM.</u>	2010 APPROVED <u>BUDGET</u>	
<u>TOTAL EXPENDITURES</u>							
400	ADMINISTRATION	1,560,553	1,603,027	1,615,985	1,734,701	1,686,965	1,666,465
403	TAX COLLECTION	38,319	37,600	37,577	37,600	37,600	37,600
409	TOWNSHIP BUILDING	184,751	229,900	224,400	232,858	232,858	232,858
410	POLICE PROTECTION	4,257,041	4,273,531	4,069,186	4,459,561	4,038,723	4,019,723
411	FIRE PROTECTION	305,051	307,161	307,161	304,944	304,944	304,944
413	CODE ENFORCEMENT	260,309	309,222	241,022	314,044	274,544	274,544
415	EMER. MANAGEMENT	553,206	616,618	612,398	606,798	599,483	599,483
427	SOLID WASTE-COLL./DISP.	1,418,778	1,402,500	1,334,000	1,440,500	1,389,500	1,389,500
430	PUBLIC WORKS- HIGHWAY	1,893,394	1,948,881	1,848,481	1,998,261	1,865,361	1,865,361
452	PARTICIPANT RECREATION	470,589	497,479	478,079	510,931	510,931	510,931
454	PARKS & RECREATION	616,209	645,237	663,243	673,250	667,750	667,750
456	LIBRARY	600,480	625,360	625,360	648,131	648,131	654,000
463	COMMUNITY REVITAL.	64,006	48,000	56,800	53,000	53,000	53,000
483/486	EMP.BENEFITS/INSURANCE	3,542,292	4,100,184	4,049,998	4,286,089	4,188,223	4,160,083
492	INTERFUND TRANSFERS	0	117,460	117,460	0	0	138,626
TOTAL EXPENDITURES		15,764,978	16,762,160	16,281,150	17,300,668	16,498,013	16,574,868

**UPPER MORELAND TOWNSHIP
GENERAL FUND ANNUAL BUDGET
REVENUE & EXPENDITURES
Year 2010**

	2008 ACTUAL <u>RECEIPTS</u>	2009 APPROVED <u>BUDGET</u>	2009 ESTIM. <u>RECEIPTS</u>	2010 PROPOSED <u>BUDGET</u>	2010 MGR'S <u>RECOMM.</u>	2010 APPROVED <u>BUDGET</u>
<u>REVENUES</u>						
<u>REAL PROPERTY TAXES</u>						
301-100 R/E TAXES CURRENT	3,297,725	3,339,518	3,339,518	3,339,326	3,339,326	3,323,431
301-110 LIBRARY	592,141	599,802	599,802	639,733	639,733	596,913
301-120 FIRE PROTECTION	300,995	304,888	304,888	304,870	304,870	303,419
301-200 R/E TAXES PRIOR	12,675	3,000	0	0	0	0
301-201 LIBRARY PRIOR	1,919	500	0	0	0	0
301-202 FIRE PRIOR	995	300	0	0	0	0
301-500 R/E TAXES LIENED	51,093	45,000	45,000	45,000	45,000	45,000
301-501 LIBRARY LIENS	7,583	6,000	6,000	6,000	6,000	6,000
301-502 FIRE LIENS	3,949	4,000	4,000	4,000	4,000	4,000
301-600 R/E TAXES INTERIM	30,153	10,000	4,000	10,000	10,000	10,000
301-601 LIBRARY INTERIMS	5,410	2,000	750	2,000	2,000	2,000
301-602 FIRE INTERIMS	2,750	1,000	500	1,000	1,000	1,000
TOTAL REAL PROPERTY TAXES	4,307,388	4,316,008	4,304,458	4,351,929	4,351,929	4,291,763

**UPPER MORELAND TOWNSHIP
GENERAL FUND ANNUAL BUDGET
REVENUE & EXPENDITURES
Year 2010**

	2008 ACTUAL <u>RECEIPTS</u>	2009 APPROVED <u>BUDGET</u>	2009 ESTIM. <u>RECEIPTS</u>	2010 PROPOSED <u>BUDGET</u>	2010 MGR'S <u>RECOMM.</u>	2010 APPROVED <u>BUDGET</u>
<u>LOCAL ENABLING TAXES</u>						
310-100 R/E TRANSFER TAX	452,401	375,000	292,000	324,000	324,000	324,000
310-200 EARNED INCOME TAX	2,894,603	2,925,000	2,882,000	2,910,000	2,910,000	2,910,000
310-300 MERCANTILE TAX	1,435,384	1,420,000	1,325,000	1,380,000	1,380,000	1,380,000
310-500 OCCUPATIONAL PRIV. TAX	183,314	170,000	170,000	170,000	170,000	170,000
310-800 BUSINESS PRIVILEGE TAX	2,736,565	2,700,000	2,810,000	2,775,000	2,775,000	2,775,000
310-810 PRIOR YR BUSINESS TAX	841,734	550,000	573,000	585,000	585,000	585,000
TOTAL LOCAL ENABLING TAXES	8,544,001	8,140,000	8,052,000	8,144,000	8,144,000	8,144,000

**UPPER MORELAND TOWNSHIP
GENERAL FUND ANNUAL BUDGET
REVENUE & EXPENDITURES
Year 2010**

	2008 ACTUAL <u>RECEIPTS</u>	2009 APPROVED <u>BUDGET</u>	2009 ESTIM. <u>RECEIPTS</u>	2010 PROPOSED <u>BUDGET</u>	2010 MGR'S <u>RECOMM.</u>	2010 APPROVED <u>BUDGET</u>
<u>LICENSES & PERMITS</u>						
321-000 BUSINESS LICENSES	23,439	23,000	23,000	23,000	23,000	23,000
321-620 CONTRACTORS REG.	47,700	40,000	35,000	11,550	11,550	11,550
321-730 AMUSEMENT PERMITS	3,050	3,050	950	950	950	950
321-800 CABLE FRANCHISE FEES	380,004	375,000	407,000	412,000	412,000	412,000
TOTAL LICENSES AND PERMITS	454,193	441,050	465,950	447,500	447,500	447,500

**UPPER MORELAND TOWNSHIP
GENERAL FUND ANNUAL BUDGET
REVENUE & EXPENDITURES
Year 2010**

	<u>2008 ACTUAL RECEIPTS</u>	<u>2009 APPROVED BUDGET</u>	<u>2009 ESTIM. RECEIPTS</u>	<u>2010 PROPOSED BUDGET</u>	<u>2010 MGR'S RECOMM.</u>	<u>2010 APPROVED BUDGET</u>
<u>FINES & FORFEITS</u>						
331-110 VEHICLE VIOLATIONS	5,245	6,000	5,000	6,000	6,000	6,000
331-120 CODE ENF. FINES	1,832	2,000	2,000	2,000	2,000	2,000
331-121 FALES ALARM FINES	34,224	23,000	13,000	15,000	15,000	15,000
331-130 DISTRICT JUSTICES	267,298	225,000	250,000	245,000	245,000	245,000
331-131 MISC. FINES	0	0	0	0	0	0
TOTAL FINES & FORFEITS	308,599	256,000	270,000	268,000	268,000	268,000

**UPPER MORELAND TOWNSHIP
GENERAL FUND ANNUAL BUDGET
REVENUE & EXPENDITURES
Year 2010**

	<u>2008 ACTUAL RECEIPTS</u>	<u>2009 APPROVED BUDGET</u>	<u>2009 ESTIM. RECEIPTS</u>	<u>2010 PROPOSED BUDGET</u>	<u>2010 MGR'S RECOMM.</u>	<u>2010 APPROVED BUDGET</u>
<u>INTEREST</u>						
341-000 INTEREST EARNED	181,224	140,000	55,000	75,000	75,000	75,000
TOTAL INTEREST	181,224	140,000	55,000	75,000	75,000	75,000

**UPPER MORELAND TOWNSHIP
GENERAL FUND ANNUAL BUDGET
REVENUE & EXPENDITURES
Year 2010**

	<u>2008 ACTUAL RECEIPTS</u>	<u>2009 APPROVED BUDGET</u>	<u>2009 ESTIM. RECEIPTS</u>	<u>2010 PROPOSED BUDGET</u>	<u>2010 MGR'S RECOMM.</u>	<u>2010 APPROVED BUDGET</u>
<u>INTERGOV'T REVENUE</u>						
355-010 GRANTS/STATE GOV'T	48,776	46,000	54,007	46,000	46,000	46,000
355-080 BEVERAGE LICENSES	5,550	6,150	5,250	6,150	6,150	6,150
355-140 ACT 205 PENSION	497,067	497,100	494,226	494,000	494,000	494,000
357-050 GRANTS FROM COUNTY	0	0	0	0	0	0
TOTAL INTERGOV'T REVENUE	551,393	549,250	553,483	546,150	546,150	546,150

**UPPER MORELAND TOWNSHIP
GENERAL FUND ANNUAL BUDGET
REVENUE & EXPENDITURES
Year 2010**

	<u>2008 ACTUAL RECEIPTS</u>	<u>2009 APPROVED BUDGET</u>	<u>2009 ESTIM. RECEIPTS</u>	<u>2010 PROPOSED BUDGET</u>	<u>2010 MGR'S RECOMM.</u>	<u>2010 APPROVED BUDGET</u>
<u>DEPARTMENTAL EARNINGS</u>						
361-300 ZONING, SUBDIVISION, LA	19,532	20,000	20,000	20,000	20,000	20,000
361-500 SALE- MAPS & PUB.	982	1,000	600	1,000	1,000	1,000
TOTAL DEPARTMENTAL EARNINGS	20,514	21,000	20,600	21,000	21,000	21,000

**UPPER MORELAND TOWNSHIP
GENERAL FUND ANNUAL BUDGET
REVENUE & EXPENDITURES
Year 2010**

	2008 ACTUAL <u>RECEIPTS</u>	2009 APPROVED <u>BUDGET</u>	2009 ESTIM. <u>RECEIPTS</u>	2010 PROPOSED <u>BUDGET</u>	2010 MGR'S <u>RECOMM.</u>	2010 APPROVED <u>BUDGET</u>
<u>PUBLIC SAFETY</u>						
362-100 POLICE SERVICES	52,153	50,000	25,000	30,000	30,000	30,000
362-410 BUILDING PERMITS	170,290	200,000	155,000	200,000	200,000	200,000
362-420 ELECTRICAL PERMITS	31,075	30,000	27,000	30,000	30,000	30,000
362-430 PLUMBING PERMITS	24,088	25,000	20,000	25,000	25,000	25,000
362-461 FIRE CODE PERMITS	21,636	20,000	17,000	20,000	20,000	20,000
362-462 P.W. INSPECTION SERVICE	57,341	40,000	10,000	25,000	25,000	25,000
362-463 POLICE GRANTS	32,574	20,000	27,000	23,000	23,000	23,000
TOTAL PUBLIC SAFETY	389,157	385,000	281,000	353,000	353,000	353,000

**UPPER MORELAND TOWNSHIP
GENERAL FUND ANNUAL BUDGET
REVENUE & EXPENDITURES
Year 2010**

	2008 ACTUAL <u>RECEIPTS</u>	2009 APPROVED <u>BUDGET</u>	2009 ESTIM. <u>RECEIPTS</u>	2010 PROPOSED <u>BUDGET</u>	2010 MGR'S <u>RECOMM.</u>	2010 APPROVED <u>BUDGET</u>
<u>HIGHWAY & SANITATION</u>						
363-100 STREET OPENINGS	10,579	7,000	10,000	10,000	10,000	10,000
363-230 BUS SHELTER REVENUES	42,000	42,000	42,000	42,000	42,000	42,000
364-300 REFUSE CHARGES	16,198	16,000	16,000	16,000	16,000	16,000
364-310 RECYCLE MATERIALS	82,002	70,000	45,000	30,000	30,000	30,000
364-600 REFUSE COLLECTION FEE	1,258,618	1,260,000	1,250,000	1,260,000	1,260,000	1,260,000
364-601 PRIOR YEAR REFUSE	20,622	13,000	10,000	13,000	13,000	13,000
TOTAL HIGHWAY & SANITATION	1,430,019	1,408,000	1,373,000	1,371,000	1,371,000	1,371,000

**UPPER MORELAND TOWNSHIP
GENERAL FUND ANNUAL BUDGET
REVENUE & EXPENDITURES
Year 2010**

	2008 ACTUAL <u>RECEIPTS</u>	2009 APPROVED <u>BUDGET</u>	2009 ESTIM. <u>RECEIPTS</u>	2010 PROPOSED <u>BUDGET</u>	2010 MGR'S <u>RECOMM.</u>	2010 APPROVED <u>BUDGET</u>
<u>RECREATIONAL FACILITIES</u>						
367-000 RECREATIONAL FEES	67,829	70,000	70,000	75,000	75,000	75,000
367-100 SUPV. PLAYGROUNDS	148,711	175,000	162,000	175,000	175,000	175,000
367-200 LEAGUE FEES	37,152	18,000	26,000	28,000	28,000	28,000
367-900 DISCOUNT TICKET/TRIPS	25,913	35,000	30,000	33,000	33,000	33,000
367-905 LITTLE BEAR CAMP	27,485	25,000	17,935	23,000	23,000	23,000
TOTAL RECREATIONAL FACILITIES	307,090	323,000	305,935	334,000	334,000	334,000

**UPPER MORELAND TOWNSHIP
GENERAL FUND ANNUAL BUDGET
REVENUE & EXPENDITURES
Year 2010**

	2008 ACTUAL <u>RECEIPTS</u>	2009 APPROVED <u>BUDGET</u>	2009 ESTIM. <u>RECEIPTS</u>	2010 PROPOSED <u>BUDGET</u>	2010 MGR'S <u>RECOMM.</u>	2010 APPROVED <u>BUDGET</u>
<u>MISCELLANEOUS INCOME</u>						
391-100 MISC. INCOME	227,800	169,292	167,300	93,600	93,600	93,600
391-200 INSURANCE INCOME	0	1,000	19,400	5,000	5,000	5,000
391-300 CURB & SIDEWALK	0	1,000	0	0	0	0
391-400 OFFICE LEASE	17,967	0	1,600	0	0	0
TOTAL MISCELLANEOUS INCOME	245,767	171,292	188,300	98,600	98,600	98,600

**UPPER MORELAND TOWNSHIP
GENERAL FUND ANNUAL BUDGET
REVENUE & EXPENDITURES
Year 2010**

	<u>2008 ACTUAL RECEIPTS</u>	<u>2009 APPROVED BUDGET</u>	<u>2009 ESTIM. RECEIPTS</u>	<u>2010 PROPOSED BUDGET</u>	<u>2010 MGR'S RECOMM.</u>	<u>2010 APPROVED BUDGET</u>
<u>FUND BALANCE TRANSFER</u>						
395-000 FUND BALANCE TRANSFER	225,872	611,560	611,560	487,834	487,834	624,855
TOTAL FUND BALANCE TRANSFER	225,872	611,560	611,560	487,834	487,834	624,855

**UPPER MORELAND TOWNSHIP
GENERAL FUND ANNUAL BUDGET
REVENUE & EXPENDITURES
Year 2010**

		2008 ACTUAL <u>RECEIPTS</u>	2009 APPROVED <u>BUDGET</u>	2009 ESTIM. <u>RECEIPTS</u>	2010 PROPOSED <u>BUDGET</u>	2010 MGR'S <u>RECOMM.</u>	2010 APPROVED <u>BUDGET</u>
<u>TOTAL REVENUE</u>							
301	REAL PROPERTY TAXES	4,307,388	4,316,008	4,304,458	4,351,929	4,351,929	4,291,763
310	LOCAL ENABLING TAXES	8,544,001	8,140,000	8,052,000	8,144,000	8,144,000	8,144,000
321	LICENSES & PERMITS	454,193	441,050	465,950	447,500	447,500	447,500
331	FINES & FORFEITS	308,599	256,000	270,000	268,000	268,000	268,000
341	INTEREST	181,224	140,000	55,000	75,000	75,000	75,000
355	INTERGOV'T REVENUE	551,393	549,250	553,483	546,150	546,150	546,150
361	DEPARTMENTAL EARNINGS	20,514	21,000	20,600	21,000	21,000	21,000
362	PUBLIC SAFETY	389,157	385,000	281,000	353,000	353,000	353,000
363	HIGHWAY & SANITATION	1,430,019	1,408,000	1,373,000	1,371,000	1,371,000	1,371,000
367	RECREATIONAL FACILITIES	307,090	323,000	305,935	334,000	334,000	334,000
391	MISCELLANEOUS INCOME	245,767	171,292	188,300	98,600	98,600	98,600
395	FUND BALANCE TRANSFER	225,872	611,560	611,560	487,834	487,834	624,855
TOTAL REVENUE		16,965,217	16,762,160	16,481,286	16,498,013	16,498,013	16,574,868

**UPPER MORELAND TOWNSHIP
DEBT SERVICE FUND- ANNUAL BUDGET
2010**

		<u>2008 ACTUAL RECEIPTS</u>	<u>2009 APPROVED BUDGET</u>	<u>2009 ESTIM. RECEIPTS</u>	<u>2010 PROPOSED BUDGET</u>	<u>2010 MGR'S RECOMM.</u>	<u>2010 APPROVED BUDGET</u>
<u>REVENUE</u>							
301-150	DEBT SERVICE- RE TAX	956,423	968,800	968,800	1,111,209	1,111,209	964,134
301-200	PRIOR YEAR R/E TAXES	2,793	2,000	0	0	0	0
301-500	DEBT SERVICE LIENS	11,142	8,000	9,000	9,000	9,000	9,000
301-600	DEBT SERVICE INTERIMS	8,735	3,000	2,000	3,000	3,000	3,000
341-000	INTEREST EARNED	11,086	12,000	5,000	5,000	5,000	5,000
391-300	CURB ASSESSMENT	3,204	2,500	0	0	0	0
391-350	LOAN PAYMENT FIRE CO.	9,941	9,940	9,940	9,940	9,940	9,940
391-400	TRF FROM GENERAL FUND	0	67,460	67,460	0	0	138,626
395-000	FUND BALANCE TRANSFER	0	0	10,108	0	0	0
TOTAL	DEBT SERVICE REVENUE	1,003,324	1,073,700	1,072,308	1,138,149	1,138,149	1,129,700

**UPPER MORELAND TOWNSHIP
DEBT SERVICE FUND- ANNUAL BUDGET
2010**

		<u>2008 ACTUAL EXPEND.</u>	<u>2009 APPROVED BUDGET</u>	<u>2009 ESTIM. EXPEND.</u>	<u>2010 PROPOSED BUDGET</u>	<u>2010 MGR'S RECOMM.</u>	<u>2010 APPROVED BUDGET</u>
<u>EXPENDITURES</u>							
471-300	PRIN./INT.-BONDS	1,008,925	1,072,000	1,071,000	1,128,000	1,128,000	1,128,000
471-600	INTEREST ON TAN	0	0	0	0	0	0
471-700	OTHER EXPENSE	808	1,700	1,308	1,700	1,700	1,700
492-860	TRF. TO DEBT FUND BAL.	0	0	0	8,449	8,449	0
TOTAL	DEBT SERVICE EXPEND.	1,009,733	1,073,700	1,072,308	1,138,149	1,138,149	1,129,700