

Township of Upper Moreland

117 Park Avenue, Willow Grove
Montgomery County, Pennsylvania 19090
Telephone (215) 659-3100 / Fax (215) 659-7363



COMMISSIONERS

R. SAMUEL VALENZA

President

JOSEPH A. LAVALLE

Vice President

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DONNA D. PARSELL

KEVIN C. SPEARING

DONALD B. TUCKER, JR.

DONALD G. WARNER

OFFICIALS

DAVID A. DODIES

Township Manager

RANDALL K. SCHAIBLE

Assistant Township Manager/

Director of Finance

JOSEPH J. OLSZAK

Township Treasurer

CATHERINE M. HARPER

Township Solicitor

2018 Preliminary General Fund Budget

November 3, 2017

Summary

The 2018 Preliminary Budget proposes expenditures of \$21,699,100 in order to maintain funding for all current municipal services while also allocating approximately \$600,000 for road improvements and \$300,000 for equipment purchases and capital projects.

It is recommended that \$288,840 in additional real estate tax revenue be used to balance the 2018 Budget. This is an increase of 1.90% which equates to \$12 for properties assessed at the Township average of \$127,470. Due to the Township's sound financial position, the Board of Commissioners could choose to make use of reserve funds (fund balance) instead of real estate taxes for some or all of this purpose.

Based on the above, the Township is projected to have \$4,400,000 in reserve funds as of December 31, 2018. This amount is equivalent to 20% of proposed expenditures in 2018 and is consistent with projections made at this time last year.

Equal Opportunity Employer

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**UPPER MORELAND TOWNSHIP
GENERAL FUND ANNUAL BUDGET
REVENUE & EXPENDITURES
Year 2018**

	2016 ACTUAL <u>RECEIPTS</u>	2017 APPROVED <u>BUDGET</u>	2017 ESTIM. <u>RECEIPTS</u>	2018 PROPOSED <u>BUDGET</u>	2018 MGR'S <u>RECOMM.</u>	2018 APPROVED <u>BUDGET</u>
<u>REVENUES</u>						
<u>REAL PROPERTY TAXES</u>						
301-100 R/E TAXES CURRENT	5,156,922	5,359,864	5,378,817	5,472,665	5,569,944	
301-110 LIBRARY	745,465	788,924	783,654	805,527	805,527	
301-120 FIRE PROTECTION	347,785	364,568	362,168	372,240	372,240	
301-200 R/E TAXES PRIOR	-	-	269,804	-	-	
301-201 LIBRARY PRIOR	-	-	39,866	-	-	
301-202 FIRE PRIOR	-	-	17,974	-	-	
301-500 R/E TAXES LIENED	47,146	70,000	64,249	70,000	70,000	
301-501 LIBRARY LIENS	7,034	12,000	9,417	12,000	12,000	
301-502 FIRE LIENS	3,173	5,000	4,340	5,000	5,000	
301-600 R/E TAXES INTERIM	19,156	15,000	102,607	15,000	15,000	
301-601 LIBRARY INTERIMS	2,770	3,000	14,804	3,000	3,000	
301-602 FIRE INTERIMS	1,292	1,270	6,913	1,270	1,270	
TOTAL REAL PROPERTY TAXES	6,330,742	6,619,626	7,054,613	6,756,702	6,853,981	

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<u>LOCAL ENABLING TAXES</u>						
310-100 R/E TRANSFER TAX	560,283	425,000	576,043	475,000	550,000	
310-200 EARNED INCOME TAX	3,580,446	3,775,000	3,740,000	3,775,000	3,775,000	
310-300 MERCANTILE TAX	1,532,990	1,568,000	1,556,000	1,568,000	1,568,000	
310-500 OCCUPATIONAL PRIV. TAX	181,470	170,000	191,194	180,000	180,000	
310-800 BUSINESS PRIVILEGE TAX	3,224,960	3,185,000	3,219,582	3,185,000	3,185,000	
310-810 PRIOR YR BUSINESS TAX	371,610	400,000	379,267	400,000	400,000	
TOTAL LOCAL ENABLING TAXES	9,451,759	9,523,000	9,662,086	9,583,000	9,658,000	

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<u>LICENSES & PERMITS</u>						
321-000 BUSINESS LICENSES	29,342	24,000	25,000	24,000	24,000	
321-620 CONTRACTORS REG.	38,275	30,000	34,750	33,000	33,000	
321-730 AMUSEMENT PERMITS	3,050	1,850	1,650	1,850	1,850	
321-800 CABLE FRANCHISE FEES	590,554	590,000	594,756	595,000	595,000	
TOTAL LICENSES AND PERMITS	661,222	645,850	656,156	653,850	653,850	

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<u>FINES & FORFEITS</u>						
331-110 VEHICLE VIOLATIONS	1,700	3,000	2,415	3,000	3,000	
331-120 CODE ENF. FINES	4,171	3,000	3,500	3,000	3,000	
331-121 FALSE ALARM FINES	17,600	20,000	11,525	20,000	20,000	
331-130 DISTRICT JUSTICES	137,900	135,000	133,383	135,000	135,000	
331-131 MISC. FINES	154	1,000	700	1,000	1,000	
TOTAL FINES & FORFEITS	161,525	162,000	151,523	162,000	162,000	

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<u>INTEREST</u>						
341-000 INTEREST EARNED	41,959	35,000	51,000	45,000	45,000	
TOTAL INTEREST	41,959	35,000	51,000	45,000	45,000	

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<u>INTERGOV'T REVENUE</u>						
351-120 FEMA DISASTER RELIEF	63,317	-	-	-	-	-
355-010 GRANTS/STATE GOV'T	290,300	75,000	188,461	75,000	84,000	
355-080 BEVERAGE LICENSES	6,250	6,250	1,500	6,250	6,250	
355-140 ACT 205 PENSION	608,076	608,073	642,355	642,355	642,355	
357-050 GRANTS FROM COUNTY	-	-	-	-	-	
TOTAL INTERGOV'T REVENUE	967,942	689,323	832,316	723,605	732,605	

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<u>DEPARTMENTAL EARNINGS</u>						
361-300 ZONING, SUBDIVISION, LA	37,965	30,000	32,994	30,000	30,000	
361-500 SALE- MAPS & PUB.	186	500	192	500	500	
TOTAL DEPARTMENTAL EARNINGS	38,151	30,500	33,186	30,500	30,500	

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<u>PUBLIC SAFETY</u>						
362-100 POLICE SERVICES	67,132	75,000	196,535	75,000	75,000	
362-410 BUILDING PERMITS	323,783	300,000	278,762	300,000	300,000	
362-420 ELECTRICAL PERMITS	272,277	60,000	54,018	60,000	60,000	
362-430 PLUMBING PERMITS	16,631	25,000	14,699	25,000	25,000	
362-461 FIRE CODE PERMITS	17,735	20,000	20,045	20,000	20,000	
362-462 P.W. INSPECTION SERVICE	128	1,000	201	1,000	1,000	
362-463 POLICE GRANTS	9,965	25,000	19,161	25,000	25,000	
TOTAL PUBLIC SAFETY	707,651	506,000	583,421	506,000	506,000	

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<u>HIGHWAY & SANITATION</u>						
363-100 STREET OPENINGS	6,706	10,000	12,622	10,000	10,000	
363-230 BUS SHELTER REVENUES	42,000	42,000	42,000	42,000	42,000	
364-300 REFUSE CHARGES	8,968	12,000	9,426	12,000	12,000	
364-310 RECYCLE MATERIALS	71,294	60,000	61,000	60,000	60,000	
364-600 REFUSE COLLECTION FEE	1,263,642	1,265,000	1,263,114	1,265,000	1,265,000	
364-601 PRIOR YEAR REFUSE	14,652	13,000	12,474	13,000	13,000	
TOTAL HIGHWAY & SANITATION	1,407,261	1,402,000	1,400,636	1,402,000	1,402,000	

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<u>RECREATIONAL FACILITIES</u>						
367-000 RECREATIONAL FEES	104,137	97,000	106,532	102,000	102,000	
367-100 SUPV. PLAYGROUNDS	275,520	255,000	308,463	280,000	280,000	
367-200 LEAGUE FEES	13,327	15,000	13,839	15,000	15,000	
367-900 DISCOUNT TICKET/TRIPS	62,024	58,000	65,033	59,000	59,000	
367-905 LITTLE BEAR CAMP	-90	-	-	-	-	
TOTAL RECREATIONAL FACILITIES	454,918	425,000	493,867	456,000	456,000	

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<u>MISCELLANEOUS INCOME</u>						
391-100 MISC. INCOME	138,514	125,000	145,000	125,000	125,000	
391-200 INSURANCE INCOME	66,744	25,000	48,026	25,000	25,000	
391-300 CURB & SIDEWALK	-	-	-	-	-	
391-400 OFFICE LEASE	-	-	-	-	-	
391-500 DEVELOPER CONTRIBUTIONS	183,789	25,000	458,310	-	200,000	
TOTAL MISCELLANEOUS INCOME	389,047	175,000	651,336	150,000	350,000	

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<u>FUND BALANCE TRANSFER</u>						
392-000 DEA FUND BALANCE TRANS	45,427	25,000	25,000	-	150,000	
392-100 TRSF FROM FEES IN LIEU OF	3,218	-	-	-	33,000	
392-200 TRSF FROM STORMWATER	-	-	-	-	25,000	
392-902 TRANSFER FROM ESCROW	-	-	-	-	80,000	
395-000 GF FUND BALANCE TRANSFER	206,604	500,000	-	-	561,164	
TOTAL FUND BALANCE TRANSFER	255,249	525,000	25,000		849,164	

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<u>TOTAL REVENUE</u>						
301 REAL PROPERTY TAXES	6,330,742	6,619,626	7,054,613	6,756,702	6,853,981	
310 LOCAL ENABLING TAXES	9,451,759	9,523,000	9,662,086	9,583,000	9,658,000	
321 LICENSES & PERMITS	661,222	645,850	656,156	653,850	653,850	
331 FINES & FORFEITS	161,525	162,000	151,523	162,000	162,000	
341 INTEREST	41,959	35,000	51,000	45,000	45,000	
355 INTERGOV'T REVENUE	967,942	689,323	832,316	723,605	732,605	
361 DEPARTMENTAL EARNINGS	38,151	30,500	33,186	30,500	30,500	
362 PUBLIC SAFETY	707,651	506,000	583,421	506,000	506,000	
363 HIGHWAY & SANITATION	1,407,261	1,402,000	1,400,636	1,402,000	1,402,000	
367 RECREATIONAL FACILITIES	454,918	425,000	493,867	456,000	456,000	
391 MISCELLANEOUS INCOME	389,047	175,000	651,336	150,000	350,000	
395 FUND BALANCE TRANSFER	255,249	525,000	25,000	-	849,164	
TOTAL REVENUE	20,867,426	20,738,299	21,595,140	20,468,657	21,699,100	

**UPPER MORELAND TOWNSHIP
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	<u>2016 ACTUAL EXPEND.</u>	<u>2017 APPROVED BUDGET</u>	<u>2017 ESTIM. EXPEND.</u>	<u>2018 PROPOSED BUDGET</u>	<u>2018 MGR'S RECOMM.</u>	<u>2018 APPROVED BUDGET</u>
<u>EXPENDITURES</u>						
<u>ADMINISTRATION</u>						
400-113 COMP ELECTED OFFICIALS	28,875	28,875	28,875	28,875	28,875	
401-121 TWP. MANAGER SALARY	175,205	170,009	170,009	175,109	175,109	
401-130 SALARIES -- OFFICE	892,193	903,572	898,840	924,725	924,725	
401-200 MATERIAL & SUPPLIES	10,616	12,000	12,571	12,000	12,000	
401-240 GENERAL EXPENSES	65,431	67,500	67,812	67,500	67,500	
401-260 MINOR EQUIPMENT EXP.	5,500	-	-	-	-	
401-320 COMMUNICATION EXPENSE	214,803	229,000	205,000	241,190	209,190	
401-340 ADVERTISING & PRINTING	17,418	25,000	11,289	15,000	15,000	
401-374 EQUIP./MAINT. & REPAIRS	28,755	33,800	29,171	40,350	40,350	
401-450 CONTRACTED SERVICES	42,948	60,000	41,413	50,000	45,000	
401-460 R/E TAX REFUNDS	7,503	1,000	7,500	1,000	1,000	
401-520 CONTRIBUTIONS	18,428	18,250	23,250	19,500	19,500	
401-740 MAJOR EQUIPMENT	-	-	-	-	-	
402-100 TOWNSHIP AUDITOR	35,500	31,300	31,300	33,000	33,000	
402-312 EIT COMMISSION	44,763	49,150	50,287	51,000	51,000	
402-314 LEGAL SERVICES	200,127	167,500	120,895	150,000	150,000	
TOTAL ADMINISTRATION	1,788,066	1,796,956	1,698,212	1,809,249	1,772,249	

**UPPER MORELAND TOWNSHIP
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	<u>2016 ACTUAL EXPEND.</u>	<u>2017 APPROVED BUDGET</u>	<u>2017 ESTIM. EXPEND.</u>	<u>2018 PROPOSED BUDGET</u>	<u>2018 MGR'S RECOMM.</u>	<u>2018 APPROVED BUDGET</u>
<u>TAX COLLECTION</u>						
403-114 CONTRACT SERVICES	36,900	36,900	36,900	36,900	36,900	
403-353 TAX COLLECTOR'S BOND	-	-	-	-	1,000	
TOTAL TAX COLLECTION	36,900	36,900	36,900	36,900	37,900	

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<u>TOWNSHIP BUILDING</u>						
409-140 SALARIES & WAGES	41,479	44,102	42,123	59,620	54,620	
409-200 MATERIALS & SUPPLIES	3,732	5,000	3,666	5,000	5,000	
409-360 UTILITIES	96,157	100,000	61,629	75,000	75,000	
409-373 MAINTENANCE & REPAIRS	42,505	81,540	59,049	82,040	82,040	
409-450 CONTRACT SERVICES	26,887	29,650	28,486	26,650	26,650	
TOTAL TOWNSHIP BUILDING	210,759	260,292	194,953	248,310	243,310	

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<u>POLICE PROTECTION</u>						
410-120 CHIEF COMPENSATION	144,697	145,370	147,039	153,385	149,731	
410-130 CROSSING GUARD COMP.	6,435	5,562	5,562	5,729	5,729	
410-131 SALARY - LTS., SGTS.	966,621	998,692	1,019,211	1,063,300	1,063,300	
410-132 SALARY - PATROLMEN	2,660,800	2,906,389	2,789,709	3,265,617	3,133,114	
410-133 TWP.OVERTIME	241,308	150,000	219,380	210,000	150,000	
410-134 REIMBURSE OVERTIME	40,858	45,000	67,024	67,000	45,000	
410-135 OT- COURT & HEARINGS	75,581	75,000	75,538	75,000	75,000	
410-140 SALARY - CLERICAL	301,978	304,816	295,087	381,920	321,596	
410-200 MATERIAL & SUPPLIES	7,979	10,600	9,122	14,960	14,960	
410-238 UNIFORMS	35,232	39,810	33,470	36,000	36,000	
410-239 AMMUNITION	14,693	15,200	13,094	15,200	15,200	
410-240 GENERAL EXPENSE	67,737	53,400	48,633	51,869	51,869	
410-260 MINOR EQUIPMENT EXP.	23,677	25,000	22,940	55,069	55,069	
410-317 CONTRACT SERVICES	37,532	40,000	34,239	52,730	52,730	
410-340 ADVERTISING & PRINTING	987	3,200	1,000	2,200	2,200	
410-374 EQUIP., MAINT. & REPAIR	2,997	6,500	6,704	8,000	8,000	
410-740 MAJOR EQUIPMENT EXP.	132,772	77,657	90,830	178,470	125,000	
410-800 GRANT PROCEEDS	10,440	-	13,136	-	-	
TOTAL POLICE PROTECTION	4,772,327	4,902,196	4,891,718	5,636,449	5,304,498	

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	2016 ACTUAL <u>EXPEND.</u>	2017 APPROVED <u>BUDGET</u>	2017 ESTIM. <u>EXPEND.</u>	2018 PROPOSED <u>BUDGET</u>	2018 MGR'S <u>RECOMM.</u>	2018 APPROVED <u>BUDGET</u>
<u>FIRE PROTECTION</u>						
411-210 OFFICE SUPPLIES	1,339	2,500	2,500	2,500	2,500	
411-226 BUILDING JANITORIAL	551	2,000	2,000	2,000	2,000	
411-232 ENGINEERING FUEL	8,067	10,000	10,000	10,000	10,000	
411-240 GENERAL FIRE POLICE	3,537	2,050	2,050	1,550	1,550	
411-241 FIRE POL. REPLACEMENT	1,440	1,400	1,400	1,400	1,400	
411-242 EQUIP. REPLACEMENT	4,283	5,200	5,200	4,200	4,200	
411-250 EQUIPMENT MAINTENANCE	5,849	7,500	7,500	7,500	7,500	
411-260 EQUIPMENT NEW	2,978	1,850	1,850	2,950	2,950	
411-327 COMMUNICATION MAINT.	15,576	12,681	12,681	12,681	12,681	
411-328 STIPEND-CHIEFS	2,000	2,000	2,000	2,000	2,000	
411-329 INCENTIVE FUND	8,500	8,500	8,500	8,500	8,500	
411-331 TRAVEL EXPENSE	-	-	-	-	-	
411-340 FIRE PREVENTION	3,921	7,000	7,000	7,000	7,000	
411-352 LIABILITY INSURANCE	31,286	32,635	32,635	32,635	32,635	
411-354 WORKERS' COMP. INS.	31,918	35,365	35,365	35,365	44,911	
411-360 BUILDING OPERATIONS	42,657	45,654	45,654	45,654	45,654	
411-363 HYDRANT SERVICE	91,804	100,000	100,000	100,000	100,000	
411-372 ENGINEERING MAINT.	43,519	50,815	50,815	53,380	53,380	
411-373 BUILDING MAINTENANCE	14,784	29,260	29,260	38,175	38,175	
411-460 GENERAL TRAINING	9,219	14,000	14,000	14,000	14,000	
411-461 FIRE RELIEF ASSN STATE	174,987	-	157,065	-	-	
411-700 CAPITAL EQUIP. FUND	36,326	-	-	-	-	
411-740 MAJOR EQUIPMENT						
TOTAL FIRE PROTECTION	534,541	370,410	527,475	381,490	391,036	

**UPPER MORELAND TOWNSHIP
GENERAL FUND ANNUAL BUDGET
REVENUE & EXPENDITURES
Year 2018**

	<u>2016 ACTUAL EXPEND.</u>	<u>2017 APPROVED BUDGET</u>	<u>2017 ESTIM. EXPEND.</u>	<u>2018 PROPOSED BUDGET</u>	<u>2018 MGR'S RECOMM.</u>	<u>2018 APPROVED BUDGET</u>
<u>CODE ENFORCEMENT</u>						
413-120 SALARY - DIRECTOR	103,674	106,498	107,411	110,415	109,693	
413-130 SALARY-PROF. STAFF	67,071	69,346	69,378	71,427	71,427	
413-140 WAGES- CLERICAL	92,872	103,116	95,753	102,860	102,860	
413-200 MATERIALS & SUPPLIES	777	2,500	1,009	2,500	2,500	
413-240 GENERAL EXPENSES	2,761	10,050	4,376	8,700	8,700	
413-260 MINOR EQUIPMENT	-	9,500	-	-	-	
413-314 ZHB SOLICITOR EXPENSE	15,945	20,000	9,260	20,000	20,000	
413-316 ZONING HEARING STENO	16,663	12,000	15,279	15,000	15,000	
413-317 PEST CONTROL	1,110	1,653	1,144	1,700	1,700	
413-340 ADVERTISING & PRINTING	10,133	8,250	10,400	9,000	9,000	
413-450 CONTRACT SERVICES	24,568	18,391	23,020	20,345	20,345	
413-520 CONTRIBUTIONS	-	-	-	-	-	
413-740 MAJOR EQUIPMENT	-	-	-	-	-	
413-800 GRANT PROCEEDS	-	-	-	-	-	
TOTAL CODE ENFORCEMENT	335,573	361,304	337,030	361,947	361,225	

**UPPER MORELAND TOWNSHIP
GENERAL FUND ANNUAL BUDGET
REVENUE & EXPENDITURES
Year 2018**

	2016 ACTUAL <u>EXPEND.</u>	2017 APPROVED <u>BUDGET</u>	2017 ESTIM. <u>EXPEND.</u>	2018 PROPOSED <u>BUDGET</u>	2018 MGR'S <u>RECOMM.</u>	2018 APPROVED <u>BUDGET</u>
<u>EMERGENCY MANAGEMENT</u>						
415-130 WAGES - STAFF	570,861	645,289	650,593	659,389	659,389	
415-200 MATERIALS & SUPPLIES	1,141	2,750	938	2,750	2,750	
415-238 UNIFORM EXPENSES	7,086	7,527	7,737	7,630	7,630	
415-240 GENERAL EXPENSES	8,835	9,030	7,626	8,500	8,500	
415-450 CONTRACTED SERVICES	4,634	4,900	2,500	5,900	5,900	
415-740 MAJOR EQUIPMENT	12,979	14,000	14,396	17,000	17,000	
415-800 EMER. MANAGEMENT COORD.	8,225	7,245	7,245	9,199	9,199	
TOTAL EMERGENCY MANAGEMENT	613,762	690,741	691,035	710,368	710,368	

**UPPER MORELAND TOWNSHIP
GENERAL FUND ANNUAL BUDGET
REVENUE & EXPENDITURES
Year 2018**

	<u>2016 ACTUAL EXPEND.</u>	<u>2017 APPROVED BUDGET</u>	<u>2017 ESTIM. EXPEND.</u>	<u>2018 PROPOSED BUDGET</u>	<u>2018 MGR'S RECOMM.</u>	<u>2018 APPROVED BUDGET</u>
<u>SOLID WASTE-COLL./DISP.</u>						
427-130 SALARIES & WAGES	967,159	1,221,267	1,141,326	1,278,783	1,278,783	
427-131 OVERTIME	6,163	12,000	10,426	12,000	12,000	
427-191 UNIFORM MAINTENANCE	9,316	10,250	9,971	10,500	10,500	
427-192 SAFETY EQUIPMENT	2,723	3,700	2,996	3,700	3,700	
427-195 BOOT ALLOWANCE	1,669	3,200	1,890	3,600	3,600	
427-240 GENERAL EXPENSE	264	-	171	-	-	
427-365 INCINERATOR FEES	342,211	375,000	350,595	375,000	375,000	
427-384 RECYCLING FEES	45,120	42,500	41,829	42,500	42,500	
TOTAL SOLID WASTE-COLL./DISP.	1,374,625	1,667,917	1,559,204	1,726,083	1,726,083	

**UPPER MORELAND TOWNSHIP
GENERAL FUND ANNUAL BUDGET
REVENUE & EXPENDITURES
Year 2018**

	<u>2016 ACTUAL EXPEND.</u>	<u>2017 APPROVED BUDGET</u>	<u>2017 ESTIM. EXPEND.</u>	<u>2018 PROPOSED BUDGET</u>	<u>2018 MGR'S RECOMM.</u>	<u>2018 APPROVED BUDGET</u>
<u>PUBLIC WORKS- HIGHWAY</u>						
430-120 SALARY - SUPT.	108,331	107,254	112,622	115,835	110,472	
430-130 WAGES	834,611	773,438	840,508	804,600	804,600	
430-131 OVERTIME	155,034	121,540	136,785	121,540	121,540	
430-191 UNIFORM MAINTENANCE	8,913	10,250	9,659	10,500	10,500	
430-195 BOOT ALLOWANCE	2,106	3,200	1,960	2,600	2,600	
430-200 MATERIALS & SUPPLIES	17,007	19,000	13,717	2,000	2,000	
430-210 OFFICE SUPPLIES	1,073	3,000	1,220	3,000	3,000	
430-240 GENERAL EXPENSE	11,650	15,540	8,751	16,000	16,000	
430-260 MINOR EQUIPMENT	3,686	7,500	4,184	7,500	7,500	
430-313 ENGINEERING SERVICES	169,022	107,500	142,261	107,500	107,500	
430-330 VEHICLE OPERATING EXP.	420,523	450,000	402,469	463,500	450,000	
430-340 ADVERTISING & PRINTING	-	1,500	-	1,500	1,500	
430-372 ROAD IMPROVEMENTS	225,048	-	-	-	-	
430-373 TRAFFIC SIGNAL PROGRAM	10,068	35,000	24,031	116,797	116,797	
430-374 EQUIP./MAINT. & REPAIRS	-	-	-	-	-	
430-384 RENTAL - EQUIPMENT	7,000	8,500	8,081	9,500	9,500	
436-300 DRAINAGE IMPROVEMENTS	-	-	-	50,000	25,000	
438-300 CONTRACTED SERVICES	11,655	20,000	12,551	20,000	20,000	
TOTAL PUBLIC WORKS- HIGHWAY	1,985,726	1,683,222	1,718,799	1,852,372	1,808,509	

**UPPER MORELAND TOWNSHIP
GENERAL FUND ANNUAL BUDGET
REVENUE & EXPENDITURES
Year 2018**

	<u>2016 ACTUAL EXPEND.</u>	<u>2017 APPROVED BUDGET</u>	<u>2017 ESTIM. EXPEND.</u>	<u>2018 PROPOSED BUDGET</u>	<u>2018 MGR'S RECOMM.</u>	<u>2018 APPROVED BUDGET</u>
<u>PARTICIPANT RECREATION</u>						
452-120 SALARY - DIRECTOR	111,766	112,721	115,363	118,586	116,103	
452-130 SALARIES	272,187	275,555	290,040	305,000	303,000	
452-200 OFFICE SUPPLIES	6,761	8,800	5,656	8,800	8,800	
452-240 GENERAL EXPENSE	18,079	22,000	20,900	22,000	22,000	
452-247 REC. MATERIALS & SUP.	20,812	28,000	26,172	28,000	28,000	
452-340 ADVERTISING & PRINTING	6,054	6,000	8,225	6,000	6,000	
452-450 CONTRACTUAL SERVICES	71,379	80,000	80,284	85,000	85,000	
452-740 MAJOR EQUIPMENT	-	-	-	-	-	
452-800 GRANT PROCEEDS	-	-	-	-	-	
452-900 DISC. TICKETS & TRIPS	64,824	56,000	56,889	56,000	56,000	
452-905 SUMMER CAMP TRIPS	97,627	90,000	124,918	110,000	110,000	
TOTAL PARTICIPANT RECREATION	669,489	679,076	728,447	739,386	734,903	

**UPPER MORELAND TOWNSHIP
GENERAL FUND ANNUAL BUDGET
REVENUE & EXPENDITURES
Year 2018**

	<u>2016 ACTUAL EXPEND.</u>	<u>2017 APPROVED BUDGET</u>	<u>2017 ESTIM. EXPEND.</u>	<u>2018 PROPOSED BUDGET</u>	<u>2018 MGR'S RECOMM.</u>	<u>2018 APPROVED BUDGET</u>
<u>PARKS & PLAYGROUND</u>						
454-130 SALARIES	528,139	522,950	543,425	553,000	553,000	
454-200 MATERIALS & SUPPLIES	39,122	41,000	31,483	41,000	41,000	
454-240 GENERAL EXPENSE	415	1,800	300	1,800	1,800	
454-260 MINOR EQUIP. PURCHASE	4,326	4,800	4,800	4,800	4,800	
454-360 UTILITIES	51,696	45,000	41,046	45,000	45,000	
454-374 EQUIP./MAINT. & REPAIRS	19,871	43,000	39,233	43,000	43,000	
454-450 CONTRACTED SERVICES	79,809	94,000	89,834	99,000	99,000	
454-740 MAJOR EQUIPMENT	8,571	-	5,896	-	25,000	
454-800 SPECIAL PROJECTS						
TOTAL PARKS & PLAYGROUND	731,949	752,550	756,017	787,600	812,600	

**UPPER MORELAND TOWNSHIP
GENERAL FUND ANNUAL BUDGET
REVENUE & EXPENDITURES
Year 2018**

	<u>2016 ACTUAL EXPEND.</u>	<u>2017 APPROVED BUDGET</u>	<u>2017 ESTIM. EXPEND.</u>	<u>2018 PROPOSED BUDGET</u>	<u>2018 MGR'S RECOMM.</u>	<u>2018 APPROVED BUDGET</u>
<u>LIBRARY</u>						
456-360 UTILITIES	33,000	33,000	33,000	39,500	39,500	
456-520 CONTRIB. TO LIBRARY	742,004	769,692	769,692	783,931	783,931	
456-700 CAPITAL EQUIPMENT	-	-	-	-	-	
TOTAL LIBRARY	775,004	802,692	802,692	823,431	823,431	
<u>COMMUNITY REVITAL.</u>						
463-120 CONSULTANT FEES	3,606	10,000	-	-	5,000	
463-240 GENERAL EXPENSE	-	-	-	-	-	
463-315 PROFESSIONAL SERVICES	-	-	-	-	-	
463-320 ENGINEERING SERVICES	-	-	-	-	-	
TOTAL COMMUNITY REVITAL.	3,606	10,000	-	-	5,000	

**UPPER MORELAND TOWNSHIP
GENERAL FUND ANNUAL BUDGET
REVENUE & EXPENDITURES
Year 2018**

	<u>2016 ACTUAL EXPEND.</u>	<u>2017 APPROVED BUDGET</u>	<u>2017 ESTIM. EXPEND.</u>	<u>2018 PROPOSED BUDGET</u>	<u>2018 MGR'S RECOMM.</u>	<u>2018 APPROVED BUDGET</u>
<u>INTERGOVERNMENTAL EXPENDITURE</u>						
481-700 MISCELLANEOUS	3,940	-	-	-	-	-
TOTAL INTERGOVERNMENTAL EXPENDITURE	3,940	-	-	-	-	-
<u>EMPLOYEE BENEFITS</u>						
483-160 PENSION FUNDS	2,276,110	2,344,457	2,344,457	2,407,043	2,407,043	
483-161 SOCIAL SECURITY TAXES	711,963	747,680	747,680	775,718	775,718	
486-156 HEALTH & LIFE INSURANCE	2,478,184	2,604,259	2,674,000	2,887,920	2,800,000	
486-162 UNEMP. COMPENSATION	114,226	110,000	117,091	120,000	120,000	
TOTAL EMPLOYEE BENEFITS	5,580,483	5,806,396	5,883,228	6,190,681	6,102,761	
<u>INSURANCE</u>						
486-352 PROP./LIAB. INSURANCE	209,651	200,888	200,888	222,877	222,877	
486-354 WORKERS' COMP.	399,249	466,759	466,759	492,350	492,350	
TOTAL INSURANCE	608,900	667,647	667,647	715,227	715,227	

**UPPER MORELAND TOWNSHIP
GENERAL FUND ANNUAL BUDGET
REVENUE & EXPENDITURES
Year 2018**

	<u>2016 ACTUAL EXPEND.</u>	<u>2017 APPROVED BUDGET</u>	<u>2017 ESTIM. EXPEND.</u>	<u>2018 PROPOSED BUDGET</u>	<u>2018 MGR'S RECOMM.</u>	<u>2018 APPROVED BUDGET</u>
<u>INTERFUND TRANSFERS</u>						
492-860 TRSF TO STORMWATER	-	-	-	-	-	-
492-861 TRSF TO DEA PROCEEDS	-	-	136,667	-	-	-
492-862 TRSF TO FEES IN LIEU OF	17,039	-	7,150	-	-	-
492-863 TRANSFER TO LIQUID FUELS	-	-	-	-	-	-
492-864 TRANSFER TO CAPITAL RES	706,604	250,000	250,000	250,000	150,000	
492-865 TRSF TO TRAFFIC IMPACT FEES	25,000	-	446,480	-	-	
TOTAL INTERFUND TRANSFERS	748,642	250,000	840,297	250,000	150,000	

**UPPER MORELAND TOWNSHIP
GENERAL FUND ANNUAL BUDGET
REVENUE & EXPENDITURES
Year 2018**

		<u>2016 ACTUAL EXPEND.</u>	<u>2017 APPROVED BUDGET</u>	<u>2017 ESTIM. EXPEND.</u>	<u>2018 PROPOSED BUDGET</u>	<u>2018 MGR'S RECOMM.</u>	<u>2018 APPROVED BUDGET</u>
<u>TOTAL EXPENDITURES</u>							
400	ADMINISTRATION	1,788,066	1,796,956	1,698,212	1,809,249	1,772,249	
403	TAX COLLECTION	36,900	36,900	36,900	36,900	37,900	
409	TOWNSHIP BUILDING	210,759	260,292	194,953	248,310	243,310	
410	POLICE PROTECTION	4,772,327	4,902,196	4,891,718	5,636,449	5,304,498	
411	FIRE PROTECTION	534,541	370,410	527,475	381,490	391,036	
413	CODE ENFORCEMENT	335,573	361,304	337,030	361,947	361,225	
415	EMER. MANAGEMENT	613,762	690,741	691,035	710,368	710,368	
427	SOLID WASTE-COLL./DISP.	1,374,625	1,667,917	1,559,204	1,726,083	1,726,083	
430	PUBLIC WORKS- HIGHWAY	1,985,726	1,683,222	1,718,799	1,852,372	1,808,509	
452	PARTICIPANT RECREATION	669,489	679,076	728,447	739,386	734,903	
454	PARKS & RECREATION	731,949	752,550	756,017	787,600	812,600	
456	LIBRARY	775,004	802,692	802,692	823,431	823,431	
463	COMMUNITY REVITAL.	3,606	10,000	-	-	5,000.00	
481	INTERGOVERNMENTAL EXPENDITURE	3,940	-	-	-	-	
483/486	EMP.BENEFITS/INSURANCE	6,189,382	6,474,043	6,550,875	6,905,908	6,817,988	
492	INTERFUND TRANSFERS	748,642	250,000	840,297	250,000	150,000	
TOTAL EXPENDITURES		20,774,291	20,738,299	21,333,654	22,269,493	21,699,100	

**UPPER MORELAND TOWNSHIP
DEBT SERVICE FUND- ANNUAL BUDGET
2018**

		<u>2016 ACTUAL RECEIPTS</u>	<u>2017 APPROVED BUDGET</u>	<u>2017 ESTIM. RECEIPTS</u>	<u>2018 PROPOSED BUDGET</u>	<u>2018 MGR'S RECOMM.</u>	<u>2018 APPROVED BUDGET</u>
<u>REVENUE</u>							
301-150	DEBT SERVICE- RE TAX	620,022	627,940	630,325	641,155	682,425	
301-200	PRIOR YEAR R/E TAXES	-979		34,017			
301-500	DEBT SERVICE LIENS	5,979	6,000	7,917	6,000	6,000	
301-600	DEBT SERVICE INTERIMS	2,303	3,000	12,244	3,000	3,000	
341-000	INTEREST EARNED	615	550	570	575	575	
391-300	CURB ASSESSMENT	-	-	-	-	-	
391-350	LOAN PAYMENT FIRE CO.	-	-	-	-	-	
391-400	TRSF FROM GENERAL FUND	-	-	-	-	-	
395-000	FUND BALANCE TRANSFER	-	36,381	-	-	75,471	
TOTAL	DEBT SERVICE REVENUE	627,941	673,871	685,073	650,730	767,471	

Debt Service Budget
Revenue/Expenditures
2018

**UPPER MORELAND TOWNSHIP
DEBT SERVICE FUND- ANNUAL BUDGET
2018**

		<u>2016 ACTUAL EXPEND.</u>	<u>2017 APPROVED BUDGET</u>	<u>2017 ESTIM. EXPEND.</u>	<u>2018 PROPOSED BUDGET</u>	<u>2018 MGR'S RECOMM.</u>	<u>2018 APPROVED BUDGET</u>
	<u>EXPENDITURES</u>						
471-300	PRIN./INT.-BONDS	591,086	591,806	591,806	685,406	685,406	
471-400	PRINCIPAL-NEW RADIOS	42,920	42,920	42,900	42,920	42,920	
471-600	LEASE PAYMENTS	36,081	38,845	38,845	38,845	38,845	
471-700	OTHER EXPENSE	300	300	300	300	300	
492-860	TRSF. TO DEBT FUND BAL.	-	-	-	-	-	
TOTAL	DEBT SERVICE EXPEND.	670,387	673,871	673,851	767,471	767,471	

**UPPER MORELAND TOWNSHIP
LIQUID FUELS FUND ANNUAL BUDGET
2018**

		<u>2016 ACTUAL RECEIPTS</u>	<u>2017 APPROVED BUDGET</u>	<u>2017 ESTIM. RECEIPTS</u>	<u>2018 PROPOSED BUDGET</u>	<u>2018 MGR'S RECOMM.</u>	<u>2018 APPROVED BUDGET</u>
<u>REVENUE</u>							
341-000	INTEREST	1,346	1,000	2,515	2,500	2,500	
363-000	LIQUID FUELS ALLOCATION	621,300	636,512	649,634	670,098	670,098	
363-100	SNOW REMOVAL GRANTS	254,052	90,050	89,550	90,050	90,050	
380-000	FUND BALANCE TRANSFER	-	144,778	-	129,703	129,703	
392-100	TRANSFER FROM G/F	-	-	-	-	-	
TOTAL	LIQUID FUELS REVENUE	876,698	872,340	741,699	892,351	892,351	

**UPPER MORELAND TOWNSHIP
LIQUID FUELS FUND ANNUAL BUDGET
2018**

		0	2017	2017	2018	2018	2018
		<u>ACTUAL</u>	<u>APPROVED</u>	<u>ESTIM.</u>	<u>PROPOSED</u>	<u>MGR'S</u>	<u>APPROVED</u>
<u>EXPENDITURES</u>		<u>EXPEND.</u>	<u>BUDGET</u>	<u>EXPEND.</u>	<u>BUDGET</u>	<u>RECOMM.</u>	<u>BUDGET</u>
432-245	SALT/CINDERS	72,196	150,000	75,000	135,905	135,905	
433-245	STREET SIGN MATERIALS	4,262	15,000	7,500	15,000	15,000	
434-240	STREET LIGHT FIXTURES	20,998	10,000	9,000	10,000	10,000	
434-246	MATERIALS/SUPPLIES	641	9,500	1,000	9,500	9,500	
434-361	ELECTRICITY	199,023	185,000	139,377	150,000	150,000	
438-740	MAJOR EQUIPMENT	-	-	-	-	-	
439-200	PAVING MATERIAL	-	-	-	-	-	
439-210	PUBLIC IMPROV	441,117	502,840	376,914	571,946	571,946	
TOTAL	LIQUID FUELS EXPEND.	738,237	872,340	608,791	892,351	892,351	

UPPER MORELAND TOWNSHIP
CAPITAL RESERVE FUND ANNUAL BUDGET
REVENUES
YEAR 2018

	2017 APPROVED <u>BUDGET</u>	2017 ESTIM. <u>RECEIPTS</u>	2018 PROPOSED <u>BUDGET</u>	2018 MGR'S <u>RECOMM.</u>	2018 APPROVED <u>BUDGET</u>
<u>BEGINNING BALANCE</u>	35,945	113,641	56,091	56,091	
<u>REVENUES</u>					
341-000 INTEREST EARNED	200	430	400	400	
391-100 MISCELLANEOUS INCOME	-	-	-	-	
392-100 TRANSFER FROM GENERAL FUND	250,000	250,000	150,000	150,000	
393-000 GRANT PROCEEDS	-	-	-	-	
<u>TOTAL REVENUE</u>	<u>250,200</u>	<u>250,430</u>	<u>150,400</u>	<u>150,400</u>	
<u>TOTAL REVENUE & BEGINNING BALANCE</u>	<u>286,145</u>	<u>364,071</u>	<u>206,491</u>	<u>206,491</u>	

UPPER MORELAND TOWNSHIP
CAPITAL RESERVE FUND ANNUAL BUDGET
EXPENDITURES
YEAR 2018

<u>EXPENDITURES</u>	<u>2017 APPROVED BUDGET</u>	<u>2017 ESTIM. EXPEND.</u>	<u>2018 PROPOSED BUDGET</u>	<u>2018 MGR'S RECOMM.</u>	<u>2018 APPROVED BUDGET</u>
460-000 LAND & BUILDINGS	39,720	55,066	-	-	
461-000 BRIDGES & ROAD CONSTRUCTION	58,600	74,700	-	-	
463-000 AUTOS, TRUCKS & EQUIPMENT	179,465	178,214	9,900	9,900	
464-000 P & R PLAY EQUIPMENT	-	-	-	-	
465-000 FURNITURE & OFFICE EQUIPMENT	-	-	-	-	
467-000 PRIOR YEAR APPROPRIATIONS	-	-	-	-	
TOTAL EXPENDITURES	277,785	307,980	9,900	9,900	
ENDING BALANCE	8,360	56,091	196,591	196,591	

Upper Moreland Township 2018 Budget

Contributions Account # 401-520

	2017 <u>Budget</u>	2018 <u>Budget</u>
PERT	\$ 5,000.00	\$ 5,000.00
Upper Moreland Historical Asso.	\$ 2,000.00	\$ 2,000.00
Upper Moreland Historical Comm.	\$ 3,750.00	\$ 5,000.00
Meals on Wheels	\$ 1,000.00	\$ 1,000.00
Environ. Advisory Council	\$ 1,500.00	\$ 1,500.00
Friends of Boileau	\$ 5,000.00	\$ 5,000.00
Total	<u>\$ 18,250.00</u>	<u>\$ 19,500.00</u>

**Upper Moreland Township
2018 Budget
Equipment Purchases
Police and Fire Departments**

<u>Department</u>	<u>Account</u>	<u>Equipment</u>	<u>Amount</u>
Police	410-740	3 Vehicles	\$ 125,000.00
		Total Police Department	<u>\$ 125,000.00</u>
Fire	415-740	F/F Structural Fire Gear (PPE)	<u>\$ 17,000.00</u>
		Total Fire Marshal Dept.	<u>\$ 17,000.00</u>