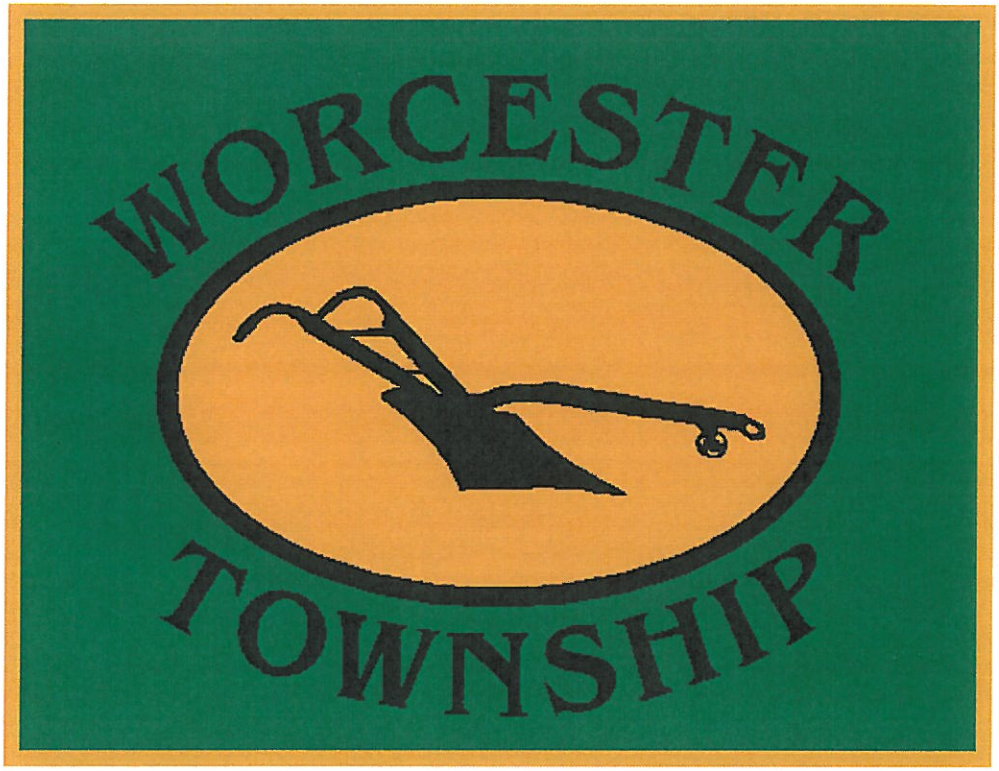
2017 Budget



Presented at the November 16, 2016 Work Session Meeting.

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Taxes

The **earned income tax** is Worcester's primary revenue source. This tax is assessed on all earned income – such as wages, salaries and commissions – and this tax is proposed to remain assessed at the rate of one-half of one percent (0.5%). There is no proposed change to this tax in 2017. The tax is not assessed on Social Security benefits, pension payments, retirement fund distributions, investment earnings or unemployment compensation. Beginning in 2010 the State required the collection of the earned income tax to be undertaken on a county-wide basis. This receipt is projected to remain relatively flat in the coming year.

A **real estate transfer tax**, at the rate of one-half of one percent (0.5%), is assessed on the sale of real property. There is no proposed change to this tax in 2017. This receipt fluctuates with the number and price of properties sold in the Township. 2017 will likely see the end of sales at the Applewood and Preserve at Worcester developments, and no sizable residential development is expected to generate new home sales during the coming year. As such, the Budget assumes an approximate 18% decrease in this receipt from 2016 projected revenues, to $245,000 from $300,000. Based on previous year receipts the budgeted amount represents a "base" real estate transfer tax, which would encompass the annual sale of existing homes only, under average real estate market conditions.

Worcester Township boasts the second lowest **property tax** in Montgomery County. The Township's property tax is levied at 0.05 mills, and there is no proposed change to this tax in 2017. The owner of a property in Worcester Township that is assessed at $400,000 pays $20 in property tax to the Township. This same owner pays $1,383 in property tax to Montgomery County (3.459 mills), and $11,496 in property tax to the Methacton School District (28.74 mills).

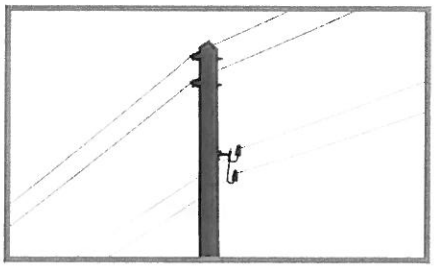
Worcester collects an annual **per capita tax** at the rate of $1 per adult residing in the Township. The Methacton School District collects this same tax at the rate of $15 per adult residing in the Township.

Beginning in 2017 the Township will book the receipt of **impact fees** to the Capital Fund. At this time the Township collects a Traffic Impact Fee that is assessed against new development. Traffic Impact Fees are used to construct improvements to the community's roadway network so to meet the demands that future development will place on this critical infrastructure.

Taxes	code	2016 Budget	2016 Projected	2017 Budget
property, current	301-100	$ 47,337.00	$ 47,300.00	$ 47,200.00
property, liened	301-500	$ 600.00	$ 790.00	$ 770.00
property, interim	301-600	$ 250.00	$ 270.00	$ 260.00
per capita, current	310-010	$ 5,000.00	$ 4,800.00	$ 4,755.00
per capita, delinquent	310-030	$ 750.00	$ 1,025.00	$ 1,010.00
real estate transfer	310-100	$ 250,000.00	$ 315,400.00	$ 245,000.00
earned income	310-210	$ 2,400,000.00	$ 2,550,000.00	$ 2,535,000.00
earned income, prior year	310-220	$ 100.00	$ -	$ 100.00
impact fees	310-900	$ 56,776.00	$ 32,040.00	$ -
		$ 2,760,813.00	$ 2,951,625.00	$ 2,834,095.00

Licenses & Permits

In past years the Township collected a modest fee from companies that provide waste removal services in the community. In 2015 the Pennsylvania Department of Environmental Protection notified the Township that it could no longer collect these trash hauler fees.



As permitted by Federal Law, the Township assesses a 5% tax on the gross receipts of cable television companies that have installed transmission lines within public rights-of-way. At this time two companies, Comcast and Verizon, pay this **franchise fee** to the Township. The franchise fee is paid on a quarterly basis, and while the Township has seen modest increases in this receipt in recent years, the Budget assumes this revenue will remain flat in the coming year.

A **road opening permit** is required whenever a public street is opened to service a utility line or for any other reason. This permit fee provides for the administrative expense to issue the permit, and any inspection costs are paid by an escrow posted by the individual or company doing the work.

Modest receipts are generated by **sign permits, yard sale permits** and **solicitation permits**. These permits are required to help maintain our community's higher quality of life.

Licenses & Permits	code	2016 Budget	2016 Projected	2017 Budget
trash hauler fees	321-340	$ -	$ -	$ -
franchise fees	321-800	$ 220,000.00	$ 230,280.00	$ 220,000.00
road opening permits	322-820	$ 750.00	$ 500.00	$ 500.00
sign permits	322-900	$ 200.00	$ 125.00	$ 250.00
yard sale permits	322-910	$ 175.00	$ 200.00	$ 140.00
solicitation permits	322-920	$ 100.00	$ 900.00	$ 250.00
		$ 221,225.00	**$ 232,005.00**	**$ 221,140.00**

Fines & Forfeits

The District Magistrate collects **court fines** for citations issued by the Pennsylvania State Police and the Worcester Township Codes Department. This revenue is projected to remain flat in 2017.

In 2012 the Commonwealth adopted a law that eliminated the sharing of vehicle code violation revenues with municipalities that utilize Pennsylvania State Police services. This revenue source is not expected to be restored in the foreseeable future.

Fines & Forfeits	code	2016 Budget	2016 Projected	2017 Budget
ordinance violations	331-120	$ 2,500.00	$ 1,340.00	$ 1,000.00
		$ 2,500.00	**$ 1,340.00**	**$ 1,000.00**

Interest & Rents

The Township invests its funds in interest-bearing instruments and accounts, in accordance with State Law and best management practices. Earnings fluctuate upon the interest rate received, a rate that is governed by many factors. **Interest** rates are presently at historic lows, and are projected to remain at this level throughout 2017. Beginning in 2017 the Township will include its reserves in the Capital Fund, and the General Fund will provide for day-to-day receipts and operating expenses only. As such most of the interest receipt will be booked to the Capital Fund in the coming year.

Rents and royalties include receipts from the rental of the Township's Community Hall and a Township-owned single-family home on Hollow Road.

The Township owns two properties on which **cell towers** are constructed. Tower owners lease the ground from the Township, and the also pay to the Township a portion of the rent paid by the owners of communication arrays that are mounted on the towers.

Interest & Rents	code	2016 Budget	2016 Projected	2017 Budget
interest	341-000	$ 20,000.00	$ 36,650.00	$ 1,000.00
rents & royalties	342-000	$ 25,000.00	$ 15,600.00	$ 17,681.00
cell tower rental	342-120	$ 130,764.00	$ 132,600.00	$ 140,632.32
		$ 175,764.00	**$ 184,850.00**	**$ 159,313.32**

Intergovernmental Revenue

The General Fund includes revenue from **grants** for operating projects only, and only after the grants have been awarded. The revenue from grants for capital projects, such as park and trail acquisition and development, are booked to the Capital Fund. In 2017 Worcester will receive a $4,275 grant to fund preventative maintenance services at thirteen traffic signals throughout the Township.

The Township receives fees for each of the four liquor licenses issued in Worcester, and additional fees upon a license transfer. The 2017 Budget assumes no change to either the **alcohol license fee** rate or the number of licenses issued in the Township.

The Commonwealth assesses a **foreign fire** insurance tax on certain insurance policies, and earmarks a portion of these funds to support volunteer fire company relief associations. The funds are remitted to the Township, and the Township is required to forward all dollars received to the local fire relief association, which in our community is the Worcester Volunteer Fire Department Relief Association. The 2017 Budget assumes the same level of assistance as that received in 2016.

The Commonwealth likewise assesses a **foreign casualty** insurance tax on certain insurance policies, and earmarks a portion of these funds to support public employee pension plans. The 2017 Budget assumes the same level of assistance as that received in 2016.

Intergov. Revenue	code	2016 Budget	2016 Projected	2017 Budget
grants	354-090	$ 10,000.00	$ -	$ 4,275.00
utility realty tax	355-010	$ 3,050.00	$ 2,823.00	$ 2,823.00
alcohol license fees	355-040	$ 800.00	$ 1,000.00	$ 1,000.00
foreign casuality	355-050	$ 52,000.00	$ 56,870.32	$ 56,870.32
foreign fire	355-070	$ 105,000.00	$ 101,086.86	$ 101,086.86
tennis court grant	357-080	$ 10,000.00	$ 8,820.00	$ -
		$ 180,850.00	**$ 170,600.18**	**$ 166,055.18**

Charges for Services

The Budget assumes no significant land development applications will be submitted in 2017, and includes **land development fees** for three minor subdivision plans only. The Budget also includes the submission of one **Conditional Use** application, one **zoning amendment** application and six **Zoning Hearing Board** applications.

Building permit fees are budgeted to decrease to $120,000 from the $200,000 projected to be received in 2016. The decrease is attributable to (1) the pending build-out of the Applewood and Preserve at Worcester subdivisions, and (2) the assumption that no larger residential or commercial developments will break ground in 2017. Based on previous year receipts, the budgeted amount represents permit fees attributable to existing properties only, and does not include any fees for significant improvements to commercial properties. A similar decrease is budgeted for **zoning permit fees**.

Beginning in 2017 **park cell tower rental** receipts will be booked to the above-noted cell tower rental line item, code 342-120.

The Budget assumes no growth in Pennsylvania Recreation and Park Society **(PRPS) ticket sales**, **sports & lesson fees** and **park trips** receipts.

Charges for Services	code	2016 Budget	2016 Projected	2017 Budget
land development fees	361-300	$ 5,000.00	$ 7,850.00	$ 2,250.00
Conditional Use fees	361-330	$ 1,200.00	$ -	$ 2,350.00
Zoning Hearing Board fees	361-340	$ 1,000.00	$ 9,000.00	$ 5,300.00
zoning amendment fees	361-350	$ -	$ -	$ 1,350.00
map & publication sales	361-500	$ 15.00	$ 60.00	$ 50.00
buiding permit fees	362-410	$ 200,000.00	$ 200,000.00	$ 120,000.00
zoning permit fees	362-420	$ 10,000.00	$ 13,300.00	$ 8,500.00
commercial U&O fees	362-450	$ 500.00	$ 775.00	$ 500.00
driveway permit fees	362-460	$ 880.00	$ 600.00	$ 195.00
park cell tower rental	367-342	$ 20,820.00	$ 20,820.00	$ -
PRPS ticket sales	367-400	$ 8,000.00	$ 7,800.00	$ 8,000.00
sports & lesson fees	367-408	$ 30,000.00	$ 20,600.00	$ 20,000.00
park trips	367-409	$ 7,500.00	$ 8,700.00	$ 7,000.00
		$ 284,915.00	**$ 289,505.00**	**$ 175,495.00**

Miscellaneous Revenue

Park miscellaneous revenue includes pavilion and field rental fees. The latter fee was enacted in 2016 to offset a portion of the increased costs to maintain the Township's athletic fields.

A significant portion – about 85% -- of the budgeted **miscellaneous income** represents property tax reimbursements paid by the owners of the two cell towers located on Township property. In 2016 miscellaneous income also included a portion of proceeds from the sale of a Township-owned property, a non-recurring transaction.

Service charge fees are collected on payments made by credit card. The fee charged is equal to the actual amount charged by the credit card companies.

Miscellaneous Revenue	code	2016 Budget	2016 Projected	2017 Budget
park miscellaneous	367-420	$ 1,500.00	$ 7,800.00	$ 4,900.00
miscellaneous income	381-000	$ 1,000.00	$ 28,300.00	$ 8,160.00
service charge fees	381-001	$ -	$ -	$ 1,200.00
		$ 2,500.00	**$ 36,100.00**	**$ 14,260.00**

Other Financing

Worcester assesses a $100 **escrow administration** fee for each escrow release processed by Township staff.

In past years the Township included capital expenditures in the General Fund, and provided an **interfund transfer** from the Capital Fund to the General Fund to meet these expenses. Beginning in 2017 the Township will budget capital expenditures to the Capital Fund, thus eliminating this transfer.

Other Financing	code	2016 Budget	2016 Projected	2017 Budget
escrow administration	383-200	$ 800.00	$ 900.00	$ 800.00
interfund transfer	392-300	$ 383,872.00	$ 383,872.00	$ -
		$ 384,672.00	**$ 384,772.00**	**$ 800.00**

Legislative

This Department provides for the Worcester Township Board of Supervisors, and related expenses. The Board consists of three Members, each elected to an at-large six-year term at the local election held in odd-numbered years.

The Board of Supervisors establishes policy, sets levels of public services, adopts an annual budget, and enacts tax rates. In addition, the Board of Supervisors leads several important planning efforts and improvement projects, including the development of a parks system and the adoption of a Comprehensive Plan and Open Space Plan.

Each Supervisor receives a $2,500 annual stipend and **benefits**, which includes health insurance, as permitted by State law. Worcester Township is a member of a multi-municipal non-profit health insurance trust, an arrangement that has helped to control health care expenses in recent years. For example, there was no increase to medical insurance premiums in 2016, and in 2017 there will be two and three percent increases to the health and dental premiums, respectively, which is considerably less than the premium increases of many other health care providers.

Consultant services include the fee paid to the Township's appointed auditor. This also includes planning services provided by the Montgomery County Planning Commission (MCPC). For 2017 the Township renegotiated its contract with the MCPC due to a decrease in land development activities. The new contract saves the Township an approximate $9,000.

The Supervisors attend educational **meetings and seminars** throughout the year, to discuss issues that affect our community, and to learn about ways to improve our municipal operations. Many of the meetings and seminars are conducted by the Pennsylvania State Association of Township Supervisors (PSATS) and the Montgomery County Association of Township Officials (MCATO).

The Budget also funds membership **dues** to PSATS, MCATO and similar organizations.

Legislative	code	2016 Budget	2016 Projected	2017 Budget
payroll	400-110	$ 7,500.00	$ 7,500.00	$ 7,500.00
benefits	400-150	$ 65,750.00	$ 65,710.00	$ 68,917.14
consultant services	400-312	$ 49,590.00	$ 38,400.00	$ 23,300.00
mileage reimbursement	400-337	$ 250.00	$ 320.00	$ 500.00
dues & subscriptions	400-420	$ 2,500.00	$ 2,560.00	$ 5,950.00
meetings & seminars	400-460	$ 3,500.00	$ 4,170.00	$ 4,725.00
		$ 129,090.00	**$ 118,660.00**	**$ 110,892.14**

Management

This Department provides for the Office of the Township Manager, which includes one full-time employee, the Township Manager.

The Township Manager is appointed by the Board of Supervisors, and serves as the municipality's chief administrative officer. The Township Manager prepares information for meetings of the Board of Supervisors, Planning Commission and Zoning Hearing Board. The Township Manager drafts the annual Budget, and implements the adopted Budget. The Township Manager's salary is approved by a resolution of the Board of Supervisors.

Previous year budgets booked one-half of the Township Manager's salary in this category, and one-half of the salary to the Codes Department. Beginning in 2017 the Township Manager's entire salary is booked to this Department.

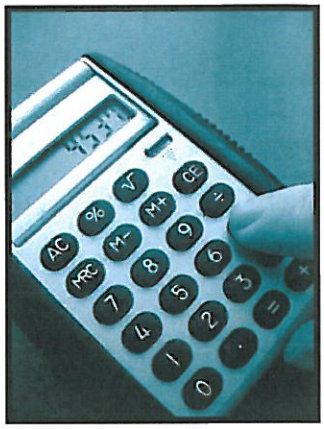
Previous year budgets also included a portion of salary paid to the Assistant Township Manager. The Township eliminated this position in 2016, and reassigned the position's duties to other staff, for an approximate $80,000 annual savings.

In lieu of the use of a Township vehicle, the Township Manager utilizes a personal vehicle for Township business, and receives a fixed monthly stipend for **mileage reimbursement**, fuel, maintenance and all insurances.

The Township Manager attends educational **meetings and seminars** throughout the year, including those conducted by the Pennsylvania State Association of Township Supervisors, the Montgomery County Association of Township Officials, and the Association of Pennsylvania Municipal Managers.

Management	code	2016 Budget	2016 Projected	2017 Budget
payroll	401-120	$ 96,250.00	$ 77,975.00	$ 139,050.00
benefits	401-150	$ 46,488.00	$ 45,616.00	$ 68,868.99
consultant services	401-312	$ 10,000.00	$ 4,165.00	$ 5,000.00
mobile phone	401-321	$ 600.00	$ 600.00	$ 600.00
mileage reimbursement	401-337	$ 4,900.00	$ 4,800.00	$ 4,800.00
meetings & seminars	401-460	$ 1,800.00	$ 900.00	$ 2,350.00
		$ 160,038.00	**$ 134,056.00**	**$ 220,668.99**

Finance



This Department provides for the Office of the Finance Director, which includes one full-time employee, the Finance Director.

The Finance Director is responsible for accounts receivable and payable, the administration of payroll, and the management of various benefit programs. The Finance Director works to identify, implement and maintain sound financial practices, and to ensure an accurate accounting of all public funds at all times. The Finance Director also serves as the Acting Township Manager when the Township Manager is unavailable to address any matter that requires immediate attention.

The community's long-time Finance Director retired in 2016. The 2016 Finance Department's salaries accounted for both the outgoing and incoming Finance Director, which illustrates the higher **payroll** and **benefit** expenses in 2016.

The Finance Director attends educational **meetings and seminars** throughout the year, including that conducted by the Pennsylvania State Association of Township Supervisors and the Delaware Valley Insurance Trust. The Budget provides additional funds for continuing education for this position.

Finance	code	2016 Budget	2016 Projected	2017 Budget
payroll	402-120	$ 60,391.00	$ 67,600.00	$ 63,375.90
benefits	402-150	$ 23,977.00	$ 30,300.00	$ 28,436.27
mobile phone	402-321	$ 384.00	$ 20.00	$ 300.00
mileage reimbursement	402-337	$ 300.00	$ 250.00	$ 300.00
meetings & seminars	402-460	$ 500.00	$ 260.00	$ 1,300.00
		$ 85,552.00	**$ 98,430.00**	**$ 93,712.17**

Tax Collection

This Department provides for the elected and appointed tax collectors.

The elected tax collector collects property taxes only, and the Township pays 5% on the amount collected. The Township provides **office supplies** for the elected tax collector, and also pays a portion of tax bill mailing expenses.

The appointed tax collector collects the earned income tax and the per capita tax. This firm is appointed by the Montgomery County Tax Collection Committee (MCTCC), in which the Township is a member municipality. The MCTCC pays the firm 1.3% on the amount collected (**professional services**), which is deducted from the funds remitted to the Township. The Township also pays a share of the MCTCC operating budget that is proportional to the Township's receipts relative to the other members.

Because the Township levies a per capita tax at only $1 per year, the Township does not pay a fee on this amount collected. Instead the fee is paid by the Methacton School District, which levies a per capita tax at $15 per year.

Tax Collection	code	2016 Budget	2016 Projected	2017 Budget
payroll	403-110	$ 2,367.00	$ 2,390.00	$ 2,411.50
benefits	403-150	$ 181.00	$ 182.00	$ 184.72
office supplies	403-210	$ 5,000.00	$ 3,800.00	$ 4,740.00
professional services	403-310	$ 42,000.00	$ 33,150.00	$ 32,956.30
		$ 49,548.00	**$ 39,522.00**	**$ 40,292.52**

Legal

This Department provides for the Township's legal services. The Township Solicitor, appointed by the Board of Supervisors, represents the municipality in most legal matters. Due to the volume of legal assistance required on an average annual basis, the Township contracts for legal services rather than staffing in-house counsel, an arrangement that keeps legal fees as low as practical.

The Solicitor reviews contracts, ordinances and policy documents prior to their adoption, and provides legal advice to the Board of Supervisors and the Township Manager. The Solicitor also supports the Township's Open Records Officer to meet the requirements of the Commonwealth's Right-to-Know (**RTK**) Law

Legal	code	2016 Budget	2016 Projected	2017 Budget
general services	404-310	$ 60,000.00	$ 68,500.00	$ 69,000.00
RTK services	404-320	$ 50,000.00	$ 48,500.00	$ 12,000.00
		$ 110,000.00	**$ 117,000.00**	**$ 81,000.00**

Clerical

This Department provides general clerical support to Township operations, and includes one full-time employee, the Administrative Assistant, and two part-time employees, the Receptionist and the File Clerk.

In 2016 the Receptionist was promoted to Administrative Assistant. At this time the Township assessed the need for a full-time Receptionist and determined the hire was not warranted. Instead, a part-time Receptionist was hired for an approximate $15,000 savings per year.

In 2016 and 2017 the Administrative Assistant will be trained to serve as a back-up to the Finance Director position. The Budget provides additional funds for this education, in **meetings and seminars**.

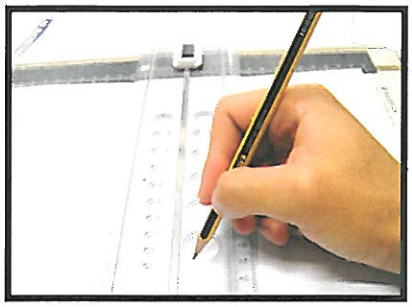
The Budget also provides additional funds to service the Township **computer** network. The work is needed to update the network, and to maintain a secure network. The Budget also provides for annual software license fees.

The Budget provides for contracted **payroll services**, and for general **office supplies**. Budgeted **postage** funds provide for all mailings that are not sewer bills or the Township newsletter, which are funded by the Sewer Fund and the General Fund line item code 459.340, respectively.

Advertisements include legal ads the Township is required to publish by State Law in advance of select meetings and scheduled actions of the Board of Supervisors. State Law also mandates that the advertisements be published in certain newspapers, and these newspapers, in turn, charge hefty publication fees. To help offset this cost the Township Manager drafts most legal ads, and submits these to the Township Solicitor for edit, in lieu of having the Township Solicitor draft original ads.

Clerical	code	2016 Budget	2016 Projected	2017 Budget
payroll	405-140	$ 77,980.00	$ 76,700.00	$ 80,150.48
benefits	405-150	$ 45,319.00	$ 50,900.00	$ 31,475.85
office supplies	405-210	$ 8,000.00	$ 6,180.00	$ 7,900.00
payroll services	405-310	$ 13,520.00	$ 13,800.00	$ 14,850.00
telephone	405-321	$ 6,000.00	$ 5,800.00	$ 5,085.00
postage	405-325	$ 4,500.00	$ 4,400.00	$ 4,181.00
auto allowance	405-337	$ 150.00	$ 140.00	$ 240.00
advertisement	405-340	$ 7,000.00	$ 4,200.00	$ 9,000.00
meetings & seminars	405-460	$ 1,000.00	$ 970.00	$ 5,150.00
computer expense	405-465	$ 15,000.00	$ 20,600.00	$ 25,589.00
other expense	405-470	$ 10,000.00	$ 13,200.00	$ 16,500.00
		$ 188,469.00	**$ 196,890.00**	**$ 200,121.33**

Engineering



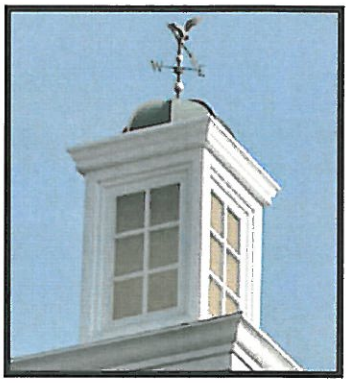
This Department provides for the Township's engineering services. The Township Engineer, appointed by the Board of Supervisors, reviews subdivision and land development plans, assesses proposed public improvements, determines the appropriate amount of escrow releases, and provides guidance on the design and construction of Township improvements.

As a service to our community, the Township Engineer hosts weekly office hours at the Township Building. Residents may schedule an appointment to discuss stormwater matters, grading issues, or any property concern that is normally addressed by the Township Engineer. This service is available to Township residents at no cost.

The Budget provides an additional $5,000 for grant support services. The Township upped its grant writing efforts in 2016, and will continue this in 2017. The Township Engineer's expertise is required for the proper completion of many grant applications.

Engineering	code	2016 Budget	2016 Projected	2017 Budget
engineering services	408-310	$ 30,000.00	$ 34,600.00	$ 41,500.00
		$ 30,000.00	**$ 34,600.00**	**$ 41,500.00**

Township Building



This Department provides for the operation of the Township Building. The Township Building was designed to facilitate the efficient delivery of the public services. Proper operation and maintenance of the Township Building is required so to ensure the facilities do not become a burden to taxpayers.

Utilities include electric, water and internet service, as well as heating oil and propane gas, which is used for the back-up generator. In addition to providing for HVAC system preventative maintenance and cleaning services, **maintenance and repairs** fund parking lot light fixes as may be needed.

The **other expenses** line item has been revised to include expenses that were posted to other line items in previous year budgets. As this line item appears in several Budget Departments, the change will help to standardize the posting of these expenses.

Township Building	code	2016 Budget	2016 Projected	2017 Budget
utilities	409-136	$ 10,000.00	$ 8,900.00	$ 10,260.00
maintenance & repairs	409-137	$ 12,500.00	$ 17,400.00	$ 16,779.00
alarm service	409-142	$ 3,500.00	$ 2,500.00	$ 3,612.00
other expenses	409-147	$ 1,000.00	$ 1,780.00	$ 2,400.00
		$ 27,000.00	**$ 30,580.00**	**$ 33,051.00**

Garage

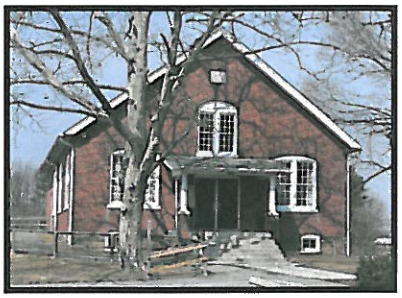
This Department provides for the operation of the Public Works Garage complex. The complex consists of a small administrative building that includes the office of the Public Works Director, a locker room and a lunch room for the Public Works team. The complex also includes a six-bay building in which vehicles, equipment and tools are stored. There is also a salt storage building that was constructed in 2016.

Utilities include electric, water and internet service, as well as propane gas, which is used for heating. In addition to providing for HVAC system preventative maintenance and cleaning services, **maintenance and repairs** fund trash and recycling services.

The **other expenses** line item has been revised to include expenses that were posted to other line items in previous year budgets. As this line item appears in several Budget Departments, the change will help to standardize the posting of these expenses.

Garage	code	2016 Budget	2016 Projected	2017 Budget
utilities	409-236	$ 15,000.00	$ 10,800.00	$ 12,420.00
maintenance & repairs	409-237	$ 10,000.00	$ 9,900.00	$ 9,464.40
alarm service	409-242	$ 650.00	$ 1,100.00	$ 1,416.00
other expenses	409-247	$ 250.00	$ 200.00	$ 1,500.00
		$ 25,900.00	**$ 22,000.00**	**$ 24,800.40**

Community Hall



This Department provides for the operation of the Township's Community Hall, which is located in Fairview Village. Meetings for the Board of Supervisors, Planning Commission and Zoning Hearing Board are held here. The Township allows a local scout troop to utilize the basement level. Township residents, business and organizations are able to rent Community Hall for events for a modest fee.

Utilities include electric, water and telephone service, as well as oil, which is used for heating. In addition to providing for HVAC system preventative maintenance and cleaning services, **maintenance and repairs** funds minor fixes to the property's parking lot and landscaping.

Community Hall	code	2016 Budget	2016 Projected	2017 Budget
utilities	409-436	$ 5,200.00	$ 3,900.00	$ 5,340.00
maintenance & repairs	409-437	$ 3,000.00	$ 5,400.00	$ 5,172.00
other expenses	409-447	$ 500.00	$ 475.00	$ 600.00
		$ 8,700.00	**$ 9,775.00**	**$ 11,112.00**

Historical Building

This Department provides for the operation of the Farmers' Union Hall, which is located in Center Point Village. The Township leases this property to the Worcester Historical Society.

Utilities include water and oil, which is used for heating. The Worcester Historical Society pays a portion of the annual oil expense. In addition to providing for HVAC system preventative maintenance, **maintenance and repairs** funds minor fixes to the building.

Historical Building	code	2016 Budget	2016 Projected	2017 Budget
utilities	409-536	$ 5,000.00	$ 2,200.00	$ 3,829.00
maintenance & repairs	409-537	$ 2,000.00	$ 3,400.00	$ 1,699.92
		$ 7,000.00	**$ 5,600.00**	**$ 5,528.92**

Hollow Road Rental

This Department provides for the operation of a single-family rental property owned by the Township. The Township currently leases this property.

The tenant pays all **utilities**; the dollars included in the Budget are for utilities that may need to be maintained during a time of vacancy between tenants. **Maintenance and repairs** funds HVAC system maintenance, and any required capital fixes to the property.

Hollow Road Rental	code	2016 Budget	2016 Projected	2017 Budget
utilities	409-636	$ -	$ 125.00	$ 250.00
maintenance & repairs	409-637	$ 5,000.00	$ 2,550.00	$ 4,080.00
		$ 5,000.00	**$ 2,675.00**	**$ 4,330.00**

Springhouse

This Department provides for the operation of the Springhouse. The Springhouse is located along the Zacharias Trail, near the intersection of Hollow Road and Heebner Road. The structure is currently vacant.

Maintenance and repairs fund any required fixes to the structure.

Springhouse	code	2016 Budget	2016 Projected	2017 Budget
maintenance & repairs	409-737	$ 500.00	$ 350.00	$ 1,000.00
		$ 500.00	**$ 350.00**	**$ 1,000.00**

Fire Protection

This Department provides for Township and State contributions to the Worcester Volunteer Fire Department, our community's all-volunteer emergency service provider.

WVFD contributions include:

- A Township contribution in the amount of $131,250 for general operating assistance. This amount represents a 5% increase in the operating assistance provided in 2016.
- A Township contribution in the amount of $75,000 to offset the Fire Company's loan payments on two apparatus – an engine and the ladder truck.
- A Township contribution in the amount of $8,000 to help provide preventative maintenance services for Fire Department apparatus. Preventative maintenance services include annual tests on ladders, pumps and hoses. This contribution, which will help to prolong the useful life of costly equipment, is new in 2017.
- Pass-through funding received from the Commonwealth's Foreign Fire Insurance Tax. The State levies this tax on certain insurance policies, and earmarks a portion of these funds to volunteer fire company relief associations throughout Pennsylvania. The funds are received by the Township, and the Township remits all dollars to the Worcester Volunteer Fire Department Relief Association. In 2017 the Budget includes approximately $102,000 in Foreign Fire Insurance Tax receipts.

This Department also funds **hydrant rental** fees charged by the North Penn Water Authority, the Pennsylvania American Water Company and Aqua. These three utilities own and maintain 227 hydrants in the Township.

Fire Protection	code	2016 Budget	2016 Projected	2017 Budget
hydrant rentals	411-380	$ 25,000.00	$ 24,000.00	$ 25,398.00
WVFD contributions	411-540	$ 305,000.00	$ 301,286.00	$ 316,036.86
		$ 330,000.00	**$ 325,286.00**	**$ 341,434.86**

Code Enforcement

This Department provides Township and building code enforcement programs, and includes one full-time employee, the Codes Clerk, one part-time employee, the Fire Marshal, and a consultant, the Township's building inspector.

The **Fire Marshal** position is budgeted for twenty hours per week. The Fire Marshal investigates open burning complaints, manages the Township's fire alarm registration program, reviews land development plans to ensure the proper location of fire hydrants and emergency access lanes, and supports various safety-related efforts.

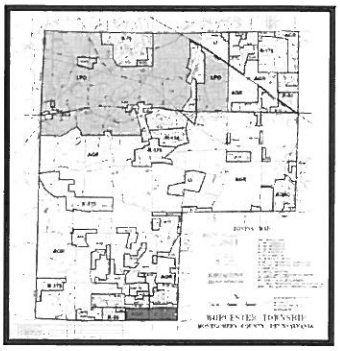
The Codes Clerk manages the permitting process, which includes the administrative review of zoning and building permit applications, the scheduling of required inspections, and the keeping of an accurate record of improvements made to properties in the Township. In past years the Department funded a portion of the Township Manager salary. Beginning in 2017 the Township Manager salary will be booked to General Fund line item code 401.120.

Supplies provides for the Township's annual codification needs. Approximately once each year the Township publishes an update to its Code, which encompasses the legislation enacted subsequent to the previous codification. This approach provides a modest savings over the codification of ordinances at the time each ordinance is adopted.

Consultant services fund the Township's building inspector, a consultant. The Township contracts for this service because the demand for inspections doesn't warrant the hire of a full-time employee, and because this demand fluctuates with the real estate market and the seasons. In 2016 the Township established a truncated building inspection schedule that offers additional inspection hours during peak construction season (summer), and fewer hours when building activity is traditionally slower (winter).

Code Enforcement	code	2016 Budget	2016 Projected	2017 Budget
Fire Marshal payroll	413-110	$ 8,500.00	$ 4,900.00	$ 9,640.80
Fire Marshal benefits	413-110-150	$ 650.00	$ 375.00	$ 738.49
Codes payroll	413-140	$ 105,750.00	$ 104,900.00	$ 43,775.00
Codes benefits	413-150	$ 61,152.00	$ 46,700.00	$ 26,773.33
supplies	413-210	$ 7,000.00	$ 3,650.00	$ 7,855.00
consultant services	413-312	$ 74,000.00	$ 64,800.00	$ 77,880.00
mileage	413-337	$ 1,050.00	$ 430.00	$ 660.00
meetings & seminars	413-460	$ 500.00	$ 320.00	$ 1,000.00
		$ 258,602.00	**$ 226,075.00**	**$ 168,322.61**

Zoning Hearing Board



This Department provides for the operation of the Zoning Hearing Board. The Zoning Hearing Board considers appeals from Zoning Ordinance requirements and decisions of the Zoning Officer.

Zoning Hearing Board Members are appointed by the Board of Supervisors. Members are paid a $50 stipend for each hearing attended.

The Members appoint a Solicitor who provides legal advice and guidance. State Law requires that the Township fund certain Zoning Hearing Board expenses, and this includes the **legal** fees billed by the Solicitor. If the Township Engineer testifies on behalf of the Township, the Township must also pay these **engineering** fees. Additional **professional services** are provided by a court reporter, and this cost is shared by both the Township and the Applicant appearing before the Zoning Hearing Board.

General support for Zoning Hearing Board operations is provided by Township staff, most notably the Zoning Officer and the Codes Clerk. This support includes drafting legal **advertisements** for the Solicitor's review, and mailing hearing notices.

Litigation regarding a 2015 **conditional use** decision is presently before the Commonwealth Court, and this litigation is expected to conclude in the coming year.

Zoning Hearing Board	code	2016 Budget	2016 Projected	2017 Budget
payroll	414-140	$ 2,400.00	$ 1,450.00	$ 1,600.00
benefits	414-150	$ 184.00	$ 111.00	$ 122.56
professional services	414-310	$ 4,000.00	$ 2,515.00	$ 2,700.00
engineering	414-313	$ 12,000.00	$ 3,640.00	$ 1,500.00
legal	414-314	$ 15,000.00	$ 14,200.00	$ 10,800.00
conditional use	414-315	$ 15,000.00	$ 65,900.00	$ 4,500.00
advertising	414-341	$ 1,500.00	$ 2,450.00	$ 2,750.00
meetings & seminars	414-460	$ 250.00	$ 75.00	$ 200.00
		$ 50,334.00	**$ 90,341.00**	**$ 24,172.56**

PA One Call

This Department provides for services associated with the marking of utility lines in advance of construction activities. The **PA One Call** system is a communications network of property owners, designers, excavators, and utility owners, created to prevent damage to underground facilities, and to reduce injuries to contractors.

Much of the expense is attributable to the marking of facilities in and around Township-owned traffic signals.

PA One Call	code	2016 Budget	2016 Projected	2017 Budget
PA One Call	419-242	$ 600.00	$ 2,650.00	$ 3,840.00
		$ 600.00	**$ 2,650.00**	**$ 3,840.00**

Public Works

The Public Works Department provides for the maintenance of local roads and municipal-owned properties. The Township maintains about 53 miles of roadways and approximately 270 acres of parks and other lands. The upkeep of these facilities is needed to maintain a higher quality of life for all Worcester families.

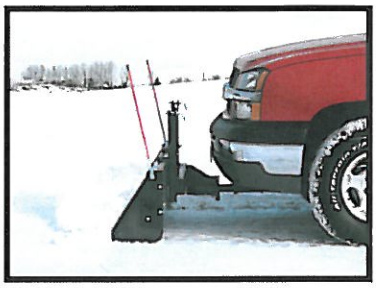
The Budget funds **payroll** and **benefits** for seven full-time positions and one part-time position. The Budget also includes funds for three seasonal employees, if these positions are needed.

Public Works employees are provided with Township-issued **uniforms**. In addition, the Public Works Director and the Public Works Foreman are provided with **cell phones**, as these positions are on call to address after-hour problems on roads, in parks and at other Township-owned facilities.

The Budget funds additional training for Public Works employees. In 2016 the employees participated in educational **seminars** on roadside flagging and the safe operation of commercial vehicles.

Public Works	code	2016 Budget	2016 Projected	2017 Budget
payroll	430-140	$ 370,867.00	$ 365,100.00	$ 396,706.44
benefits	430-150	$ 148,252.00	$ 159,900.00	$ 172,336.31
uniform rental	430-238	$ 6,000.00	$ 6,900.00	$ 9,397.00
cell phones	430-326	$ 3,000.00	$ 2,475.00	$ 1,260.00
meetings & seminars	430-460	$ 1,000.00	$ 990.00	$ 3,100.00
other expenses	430-470	$ 1,500.00	$ 3,100.00	$ 2,540.00
		$ 530,619.00	**$ 538,465.00**	**$ 585,339.75**

Snow Removal



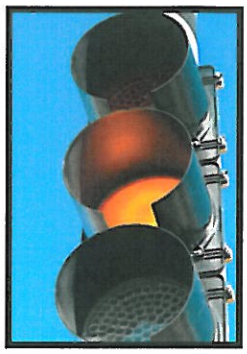
This Department provides for the winter maintenance of Township roads. And while the Township budgets for a "bad winter" that includes many snow and ice events, actual expenses will depend on weather conditions.

The Budget funds the purchase of approximately 625 tons of anti-skid **materials**... an amount that does not include a 400-ton stockpile that is currently housed in the Public Works Salt Building. A "normal" 5" snow event requires about 30 tons of salt to treat all Township roads once.

The Township employs a **contractor** for snow removal services in two subdivisions – Milestone and Sunny Brook Estates – and select roads in the northeast portion of the Township.

Snow Removal	code	2016 Budget	2016 Projected	2017 Budget
materials	432-200	$ -	$ -	$ 44,268.75
contractor	432-450	$ -	$ -	$ 15,000.00
		$ -	**$ -**	**$ 59,268.75**

Traffic Signals



This Department provides for the operation and repair of traffic signals. The Township owns and maintains twelve traffic signals. In addition the Township funds a percent of five traffic signals that are located on its municipal borders.

The Township Traffic Engineer provides **engineering** services on an as-needed basis.

Maintenance services are provided by a contractor who specializes in traffic signal technology and upkeep. The Budget includes grant funds awarded for preventative maintenance services.

Traffic Signals	code	2016 Budget	2016 Projected	2017 Budget
engineering	433-313	$ 15,000.00	$ 6,690.00	$ 6,500.00
electricity	433-361	$ 4,500.00	$ 3,600.00	$ 3,240.00
maintenance	433-374	$ 20,000.00	$ 16,900.00	$ 18,050.00
		$ 39,500.00	**$ 27,190.00**	**$ 27,790.00**

Machinery & Tools

This Department provides for the maintenance of Public Works vehicles and equipment. The Township maintains a fleet of nine trucks and various pieces of equipment that are needed to properly maintain our community's roadway network, parks and other Township facilities. Township's philosophy is to maintain its vehicles and equipment until its useful life has been maximized. Replacement vehicles and equipment are bought only when the useful life is extinguished, and a replacement purchase is warranted.

Vehicle maintenance includes the purchase of tires and parts, and repair services.

This Budget also funds the purchase of **small tools** – such as saws, levels and weed-wackers – and any needed **repairs** to these items.

Machinery & Tools	code	2016 Budget	2016 Projected	2017 Budget
vehicle maintenance	437-250	$ 45,000.00	$ 38,700.00	$ 83,064.00
small tools	437-260	$ 6,000.00	$ 6,100.00	$ 6,850.00
small tool repairs	437-370	$ 500.00	$ 400.00	$ 500.00
		$ 51,500.00	**$ 45,200.00**	**$ 90,414.00**

Road Maintenance

This Department provides fuels for Public Works vehicles and equipment. The Budget assumes an approximate ten percent increase in **gasoline** and **diesel** prices in the coming year.

This Department also provides for the purchase of street **signs** and associated hardware.

The Budget increases funding for materials (**supplies**) used for roadway improvements made in addition to those included in the Township's annual road program. The improvements include pothole repair and work to roadside swales.

Beginning in 2017 contracted service for **snow** removal is booked in General Fund line item code 432.450.

In previous Budgets a portion of the Township's annual **road program** expense was booked to this Department. Beginning in 2017 these dollars will be provided by the Capital Fund. In total, the Budget provides $815,000 for the 2017 Road Program, an amount which does *not* include **engineering** and inspection services. This is a sizable percentage of the annual Budget, and demonstrates the Township's commitment to keeping the community's infrastructure safe and in good repair.

Road Maintenance	code	2016 Budget	2016 Projected	2017 Budget
gasoline	438-231	$ 6,000.00	$ 4,100.00	$ 5,267.00
diesel	438-232	$ 25,000.00	$ 13,200.00	$ 22,330.00
signs	438-242	$ 3,000.00	$ 3,700.00	$ 3,200.00
supplies	438-245	$ 25,000.00	$ 16,400.00	$ 35,900.00
contractor, snow	438-300	$ 15,000.00	$ 7,100.00	$ -
engineering	438-313	$ 45,000.00	$ 64,000.00	$ 55,000.00
contractor, road program	438-370	$ 500,000.00	$ 390,160.00	$ 15,500.00
		$ 619,000.00	**$ 498,660.00**	**$ 137,197.00**

Stormwater Management

New stormwater management regulations are among the most costly unfunded mandates being forced upon local governments today… an expense that is ultimately assumed by Township residents.

The United States Environmental Protection Agency and the Pennsylvania Department of Environmental Protection have mandated that Worcester Township enact extensive regulations (totaling about 100 pages) that affect every property in our community. By these agencies not fully considering the financial impacts of these mandates, a burden has been placed on municipalities and their residents.

While Worcester Township shares the goal of protecting the community's watershed and natural resources, we believe a "one size fits all" approach mandated by Federal and State Law is not the best way to achieve this goal. Instead, local governments should be allowed to develop effective solutions to local problems.

The new stormwater regulations are scheduled to be adopted in 2017. The regulations will add significant cost to many improvement projects undertaken by property owners. Residents so affected are encouraged to contact their State Representative, State Senator and Member of Congress to let them know of the cost incurred to meet this Federal and State mandate.

The Budget funds **engineering** expenses the Township will incur to meet this Federal and State mandate. This ongoing expense is projected to increase in the years to come.

Stormwater Management	code	2016 Budget	2016 Projected	2017 Budget
engineering	446-313	$ 60,000.00	$ 25,800.00	$ 44,500.00
		$ 60,000.00	**$ 25,800.00**	**$ 44,500.00**

Recreation Administration

This Department provides for the management of Township parks and recreation programs, and includes one full-time employee, the Parks, Grants & Outreach Manager. This position, which was created in 2016, includes some of the duties assigned to the previous Assistant Township Manager, a position that was eliminated in 2016.

The Parks, Grants & Outreach Manager attends educational **meetings and seminars** throughout the year, including those conducted by the Pennsylvania Parks and Recreation Society and the Pennsylvania State Association of Township Supervisors.

Recreation Administration	code	2016 Budget	2016 Projected	2017 Budget
payroll	451-140	$ 32,500.00	$ 32,750.00	$ 47,586.00
benefits	451-150	$ 16,331.00	$ 26,875.00	$ 26,861.25
mobile phone	451-326	$ 409.00	$ -	$ -
mileage reimbursement	451-337	$ 500.00	$ 390.00	$ 300.00
meetings & seminars	451-460	$ 1,000.00	$ 1,100.00	$ 1,025.00
		$ 50,740.00	**$ 61,115.00**	**$ 75,772.25**

Recreation & Culture

Worcester Township provides a number of recreational programs and community events for residents of all ages.

The Township sells **discounted tickets** for admission to area museums, amusement parks and other attractions, through a program managed by the Pennsylvania Parks and Recreation Society. For each ticket purchased the Township receives a small commission. The program is offered as a service to our residents, and not as a revenue generator.

The Township conducts several popular tennis, basketball and soccer **camps and leagues**, and the Township is a member of a multi-municipal program that sponsors year-round bus **trips** to venues including Philadelphia, Baltimore and New York City.

The Budget funds a new event in 2017 – **Worcester Community Day**. The event will be held at Heebner Park in the spring, and will offer something for everyone in the family. Stay tuned for more details!

Lastly, the Budget provides for the Township's annual contribution to the Norristown Library, our community's public **library**. State aid for public libraries has significantly decreased in recent years. Worcester is proud to continue our strong support of our library, and the Budget provides a 5% increase in funding to this important community resource.

Recreation & Culture	code	2016 Budget	2016 Projected	2017 Budget
discounted tickets	452-247	$ 7,750.00	$ 7,700.00	$ 8,050.00
camps & sport leagues	452-248	$ 27,000.00	$ 18,500.00	$ 27,000.00
trips	452-249	$ 6,500.00	$ 8,500.00	$ 8,800.00
Community Day	452-250	$ -	$ -	$ 6,500.00
library	452-520	$ 6,000.00	$ 6,000.00	$ 6,300.00
		$ 47,250.00	**$ 40,700.00**	**$ 56,650.00**

Parks

This Department provides for the maintenance of the Township's parks system, which includes 113 acres of both active and passive parklands, and more than 155 acres of natural open spaces.

Heebner Park, our community's signature park (totaling 84 acres) includes a number of athletic fields and courts, walking trails, outdoor rental facilities, and is the site of large-scale events hosted by various organizations throughout the year. The Township's popular Zacharias Trail begins within the walking trails at Heebner Park, and has an end goal to connect to Evansburg State Park.

Mt. Kirk Park boasts one multi-purpose sports field, in addition to a walking trail bordering the field measuring in at a little more than a quarter mile in length. The park itself sits on a total of 7.6 acres, and serves as a convenient walking connection for Township residents residing at the adjacent Chadwick Place residential development.

Sunny Brook Park is home to two softball fields, one multi-purpose field, and a small playground. While this park is located within a residential development, the park is owned and maintained by the Township.

Heyser Field is an equestrian-friendly horse ring located directly behind the Township's Community Hall Building. Community and equestrian events are held at the ring at various times throughout the year, and are well attended. There is also a trail winding through the trees behind the Heyser Ring (700 feet in length) that was constructed by a local Boy Scout Troop.

The Budget includes considerable dollars to maintain the athletic fields, pavilions, trails and site amenities. In 2016 the Township enacted a modest field rental fee to recover a portion of this cost. The fee, which includes a sizable discount for community and youth organizations, recovers approximately 8% of the annual cost to maintain these facilities.

The Budget also funds **utilities** (electric and water) in service at Heebner Park and Sunny Brook Park.

Parks	code	2016 Budget	2016 Projected	2017 Budget
Heebner Park - utilities	454-436	$ 3,000.00	$ 3,200.00	$ 3,180.00
Heebner Park - fields	454-437-001	$ 15,000.00	$ 10,500.00	$ 16,400.00
Heebner Park - expenses	454-437-002	$ 20,000.00	$ 9,900.00	$ 12,000.00
Mt. Kirk Park - fields	454-438-001	$ 5,000.00	$ 2,000.00	$ 3,000.00
Mt. Kirk Park - expenses	454-438-002	$ 500.00	$ 500.00	$ 1,450.00
Sunny Brook Park - fields	454-439-001	$ 4,000.00	$ 3,600.00	$ 4,400.00
Sunny Brook Park - expens.	454-439-002	$ 2,400.00	$ 1,800.00	$ 4,900.00
Sunny Brook Park - utilities	454-446	$ 1,200.00	$ 1,100.00	$ 1,560.00
Heyser Park - horse ring	454-470	$ 500.00	$ -	$ 500.00
Heyser Park - expenses	454-471	$ 2,000.00	$ 1,000.00	$ 1,300.00
trails	454-480	$ 5,000.00	$ 5,300.00	$ 5,600.00
other parks	454-490	$ 19,624.00	$ 16,500.00	$ 4,400.00
		$ 78,224.00	**$ 55,400.00**	**$ 58,690.00**

Public Relations

This Department provides for the publication of the Township's award-winning **community newsletter**. The newsletter is published quarterly and mailed to the approximately 3,000 homes and businesses that call Worcester home. Township employees prepare the articles and design the newsletter, which helps to lower production costs.

Township employees also design, publish and distribute an informational packet to new residents.

Public Relations	code	2016 Budget	2016 Projected	2017 Budget
community newsletter	459-340	$ 20,000.00	$ 12,480.00	$ 14,400.00
other communications	459-341	$ 250.00	$ 230.00	$ 1,400.00
		$ 20,250.00	$ 12,710.00	$ 15,800.00

Other

The Township pays **real estate taxes** on portions of two properties that are improved with cell towers. The cell tower companies leasing the property reimburse the Township for the amount paid.

Insurances include premiums paid for property, liability, automotive, inland marine and workers compensation coverages. The Budget also funds a fidelity bond for the Township Manager, as required by Township Code.

Lastly, the Budget includes a year-end **transfer to the Capital Fund**. The transfer is the Capital Fund's primary receipt, and these dollars are used to purchase vehicles and equipment, improve Township facilities, and provide for other capital expenditures.

Other	code	2016 Budget	2016 Projected	2017 Budget
real estate taxes	481-430	$ 6,000.00	$ 6,321.00	$ 7,160.00
insurances	486-350	$ 110,000.00	$ 105,500.00	$ 119,037.00
transfer to Capital Fund	492-300	$ 933,823.00	$1,379,246.18	$ 888,760.25
		$ 1,049,823.00	$ 1,491,067.18	$ 1,014,957.25

Interest

The Township invests its funds in interest-bearing instruments and accounts, in accordance with State Law and best management practices. Earnings fluctuate upon the interest rate received, which is governed by many factors. **Interest** rates are presently at historic lows, and are projected to remain at this level throughout 2017. Beginning in 2017 the Township will include its reserves in the Capital Fund, and the General Fund will provide for the day-to-day receipts and operating expenses only. As such most of the interest receipt will be booked to the Capital Fund in the coming year.

Interest	code	2016 Budget	2016 Projected	2017 Budget
interest	341-000	$ 6,629.00	$ 6,800.00	$ 17,000.00
		$ 6,629.00	**$ 6,800.00**	**$ 17,000.00**

Other Government Levels

The Township seeks to obtain Federal, State, County and other grant funding whenever possible. Grant funding is only included in the Budget when a grant has been awarded. At the time this Budget was prepared, the Township was awaiting funding decisions on grant applications submitted for three capital projects.

Other Government Level	code	2016 Budget	2016 Projected	2017 Budget
grants	354-351	$ -	$ -	$ -
		$ -	**$ -**	**$ -**

Fees

The Township assesses a traffic **impact fee** against most new development. The dollars collected are used to make certain improvements to the community's roadway network so to accommodate future traffic that is attributable to development. The fee is paid at the time a building permit is issued. The Budget includes traffic impact fees to be paid for the final lots to be built at the Preserve at Worcester and Applewood subdivisions, and for an addition to the IBEW training facility that was approved in 2016.

The Budget includes **miscellaneous** revenue from the auction of used Public Works vehicles and equipment. State Law requires municipalities to sell vehicles and equipment by auction, unless the property is sold to another municipality, a volunteer fire company, school district or select other non-profit organizations.

Fees	code	2016 Budget	2016 Projected	2017 Budget
traffic impact fees	363-100	$ -	$ -	$ 45,857.00
miscellaneous	381-000	$ -	$ -	$ 6,000.00
		$ -	**$ -**	**$ 51,857.00**

Transfers In

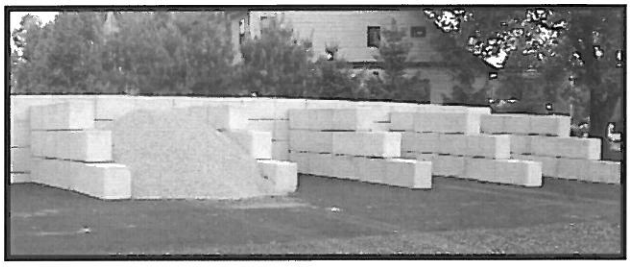
The Capital Fund's primary receipt is a **General Fund transfer**. A portion of General Fund revenues are earmarked to fund capital reserve accounts that are needed to meet the Township's capital and other long-term needs. Without adequate reserve accounts, the Township is effectively deferring future obligations to the next generation of Township residents. This approach is not acceptable.

Transfers In	code	2016 Budget	2016 Projected	2017 Budget
General Fund transfer	392-010	$ -	$1,271,378.99	$ 888,760.25
		$ -	**$ 1,271,378.99**	**$ 888,760.25**

General Government

The Township maintains a computer network schedule to ensure workstations, servers, switches and other system components are replaced in a timely fashion. The Budget includes funds to replace four workstations and a server (**office equipment**). The Budget also provides for the purchase of a GIS module that will permit the Township to more effectively manage its infrastructure.

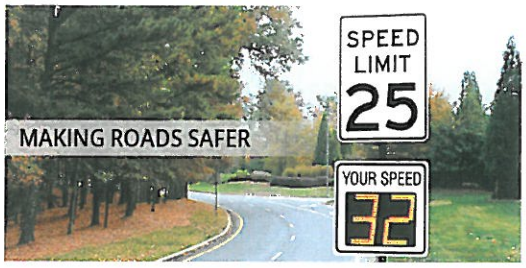
The Budget provides for modest **improvements** to the Township Building, including the installation of a floor-to-ceiling shelving unit, and the reconfiguration of the front office area. The Budget also funds the installation of block bins in which residents may drop-off branches and holiday trees for chipping, and pick-up mulch. The block bins will be located in the footprint of the former salt storage building.



Lastly, the Budget provides for fencing and additional security cameras at the Public Works garage.

General Government	code	2016 Budget	2016 Projected	2017 Budget
office equipment	400-720	$ -	$ -	$ 29,800.00
investing/CD fees	402-470	$ 750.00	$ 1,150.00	$ -
building improvements	409-600	$ -	$ -	$ 39,700.00
interfund transfer	492-300	$ 383,872.00	$ 383,872.00	$ -
		$ 384,622.00	**$ 385,022.00**	**$ 69,500.00**

Public Works



In many municipalities, the annual road maintenance budget is limited to the Liquid Fuel ("gas tax") dollars received from the Commonwealth. However, this allocation alone is not enough to meet the maintenance demands of a community's roadway network. Worcester Township recognizes this fact, and budgets additional dollars to supplement these State funds. The Budget provides $475,000 in supplemental funds (**capital roads**) for the Township's 2017 Road Program.

The Budget also funds a study of Township bridges and major culvert crossings. The study will establish an inspection schedule for this critical infrastructure, and help the Township to better plan for future upgrades and replacements.

The Budget provides for the following **equipment purchases**:

- a large dump truck, to replace two trucks, a 1999 dump truck and a 2003 dump truck;
- a utility tractor & mower, to replace a 1999 tractor;
- a 72" mower, to replace a 2008 mower; and,
- a small riding mower, to replace a 2008 mower.

It is important to note that the Township does not look to replace vehicles and equipment when these items mature from their depreciation schedules. Instead, the Township replaces these items only at the end of their useful life, so to maximize value.

Lastly, the Budget provides for the purchase of a third Speed Sentry **traffic sign**, and provides additional funds for unforeseen **traffic signal** repairs.

Public Works	code	2016 Budget	2016 Projected	2017 Budget
capital roads	430-600	$ -	$ -	$ 504,000.00
equipment purchase	430-740	$ -	$ -	$ 207,200.00
traffic signs & signals	433-600	$ -	$ -	$ 10,100.00
		$ -	**$ -**	**$ 721,300.00**

Parks & Recreation

The Budget provides for the construction of a parking lot at Heebner Park, adjacent to a soccer field that was installed in 2016. The soccer field will become available for use in the spring of 2018.

The Budges also provides funds for possible **land acquisitions**, including the former North Penn Army Reserve Base on Berks Road.

Parks & Recreation	code	2016 Budget	2016 Projected	2017 Budget
parks and trails	454-600	$ -	$ -	$ 77,500.00
land acquisition	454-710	$ -	$ -	$ 80,000.00
		$ -	**$ -**	**$ 157,500.00**

Wastewater Receipts

The Township owns and maintains two stream discharge wastewater treatment plants – the Valley Green Wastewater Treatment Plant and the Berwick Wastewater Treatment Plant – and six pumping stations. This sanitary sewer system services approximately 910 residential and commercial customers.

In 2016 the Township installed an extension to the Valley Green system that provides public sewer connections to 72 properties in and around the Worcester Acres neighborhood. Property owners were given the opportunity to pay the improvement assessment over a thirty-year period, but several owners opted to pay the improvement assessment in full in 2016, which explains the significant **tapping fee** revenue received in 2016. In 2017 the Budget assumes six new connections to the system.

The Budget proposes a 2.4% increase to residential and commercial **sewer fees**. For each of the previous three years the sewer fee was increased by 10%, a measure that was taken because the Township did not set a fee commensurate with expenses for several years. Moving forward the Township will work to minimize operational expenses where possible, and set a fee that (a) recovers this cost, and (b) funds a sensible capital reserve.

Wastewater	code	2016 Budget	2016 Projected	2017 Budget
interest	341-000	$ 187.00	$ 625.00	$ 600.00
interest, special district	341-100	$ 13,763.00	$ -	$ -
tapping fees	364-110	$ 17,500.00	$ 496,300.00	$ 11,400.00
sewer fees, residential	364-120	$ 425,592.00	$ 431,050.00	$ 490,104.66
sewer fees, commercial	364-130	$ 155,536.00	$ 153,000.00	$ 151,561.21
late fees	364-140	$ 5,200.00	$ 6,200.00	$ 6,000.00
certification fees	364-150	$ 1,200.00	$ 1,100.00	$ 1,080.00
liens	364-190	$ 280.00	$ 376.00	$ 100.00
miscellaneous income	381-000	$ 353,996.00	$ -	$ 100.00
		$ 973,254.00	**$ 1,088,651.00**	**$ 660,945.87**

Wastewater Expenditures

The Township's three-year contract for wastewater operator services expires in 2017. At this time the Township will bid for sludge removal and directly contract for testing services (**other expenses**), in lieu of having the contractor provide these services. The arrangement will save overhead expense that the wastewater operator now charges to the Township.

A share of the wastewater operator service cost is allocated to each of the two wastewater treatment plants and six pumping stations. A new allocation has been calculated for the 2017 Budget, and is included in the **operations** line item for each facility.

Like many other municipalities, the Township shops electricity providers, so to lower its **utility** costs. The Township's electricity provider, Constellation, is the selected provider for the Pennsylvania Municipal League's Municipal Utility Alliance Electricity Procurement Program, a multi-municipal cooperative utilized by dozens of municipalities and municipal authorities throughout Pennsylvania.

The Budget provides $90,000 for **capital improvements** and for unforeseen repairs to the system.

Wastewater Treatment	code	2016 Budget	2016 Projected	2017 Budget
alarm services	429-242	$ 1,200.00	$ 933.00	$ 982.00
maintenance supplies	429-272	$ -	$ -	$ -
other expenses	429-300	$ 6,000.00	$ 24,900.00	$ 63,570.00
engineering	429-313	$ 12,000.00	$ 11,500.00	$ 10,750.00
legal	429-314	$ 5,000.00	$ 1,100.00	$ 3,900.00
plant operations	429-316	$ 173,196.00	$ 166,400.00	$ 126,512.40
telephone	429-321	$ 850.00	$ 840.00	$ 888.00
utilities	429-361	$ 109,940.00	$ 110,200.00	$ 101,460.00
water	429-366	$ 400.00	$ 400.00	$ -
equipment & repairs	429-374	$ 16,000.00	$ 13,500.00	$ 12,600.00
CPF, operations	429-421	$ 11,011.00	$ 11,400.00	$ 9,042.00
CPF, utilities & repairs	429-461	$ 4,000.00	$ 5,805.00	$ 4,452.00
MW, operations	429-522	$ 21,907.00	$ 18,600.00	$ 9,042.00
MW, utilities & repairs	429-561	$ 350.00	$ 600.00	$ 1,752.00
FC, operations	429-624	$ 9,790.00	$ 10,900.00	$ 9,042.00
FC, utilities & repairs	429-661	$ 2,700.00	$ 2,800.00	$ 3,804.00
HV, operations	429-721	$ 10,297.00	$ 10,175.00	$ 9,042.00
HV, utilities & repairs	429-761	$ 2,500.00	$ 3,600.00	$ 4,380.00
CP, operations	429-821	$ 10,460.00	$ 11,000.00	$ 9,042.00
CP, utilities & repairs	429-861	$ 3,500.00	$ 3,600.00	$ 4,488.00
AD, operations	429-921	$ 8,070.00	$ 8,475.00	$ 9,042.00
AD, utilities & repairs	429-961	$ 4,000.00	$ 4,821.00	$ 3,228.00
capital improvements	429-670	$ 170,200.00	$ 170,200.00	$ 90,000.00
staff costs	405-150	$ 47,154.00	$ 47,154.00	$ -
insurance	429-350	$ 3,134.00	$ 3,134.00	$ 3,095.00
WIP - Valley Green repairs	429-670	$ -	$ 850.00	$ -
WIP - Hickory Hill expansion	429-671	$ 200,000.00	$ 204,800.00	$ -
GOB - principal	471-200	$ 90,868.00	$ 37,560.00	$ 120,000.00
GOB - interest	472-200	$ 48,728.00	$ 50,358.00	$ 50,821.26
		$ 973,255.00	**$ 935,605.00**	**$ 660,934.66**

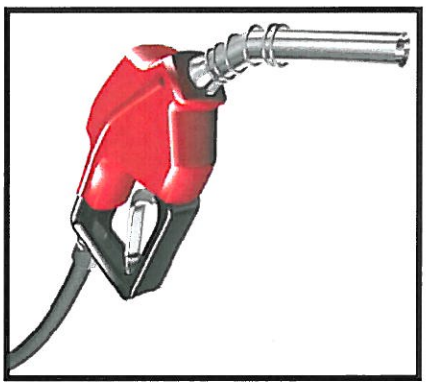
Interest

The Township invests its funds in interest-bearing instruments and accounts, in accordance with State Law and best management practices. Earnings fluctuate upon the interest rate received, a rate that is governed by many factors. **Interest** rates are presently at historic lows, and are projected to remain at this level throughout 2017.

Interest	code	2016 Budget	2016 Projected	2017 Budget
interest	341-000	$ 198.00	$ 840.00	$ 250.00
		$ 198.00	$ 840.00	$ 250.00

Licenses

Each year a portion of the funds generated by a State tax on gasoline and other fuels is distributed to Pennsylvania municipalities based upon each municipality's relative population and road miles. Municipalities, in turn, are permitted to use these **liquid fuel funds** for road maintenance, road construction and related infrastructure activities and purchases only.



In 2013 the Commonwealth enacted transportation legislation that promised to significantly increase the amount of liquid fuel funds distributed to municipalities. Since this time the Township's annual allocation has increased by about 44%. With these additional dollars the Township has expanded its annual road maintenance program, so to maximize the useful life of critical infrastructure.

Licenses	code	2016 Budget	2016 Projected	2017 Budget
Liquid Fuel Funds	355-020	$ 315,530.00	$ 325,426.98	$ 343,000.00
		$ 315,530.00	$ 325,426.98	$ 343,000.00

Public Works

The Budget earmarks almost all liquid fuel funds received for the 2017 Road Program. As previously noted, some municipalities limit their road maintenance program to that able to be funded by the liquid fuel allocation alone. Worcester assumes this State aid, while significant, falls short of that needed to properly maintain our community's roadways. As such all other road maintenance expenses – including the purchase of winter materials and the contracting of snow removal services beginning in 2017 – are provided by the General Fund. This approach allows the Township to establish an honest budget that adequately funds road maintenance needs.

Public Works	code	2016 Budget	2016 Projected	2017 Budget
snow & ice removal	432-250	$ 40,000.00	$ 41,290.00	$ -
road maintenance contractor	438-370	$ 275,530.00	$ 344,000.00	$ 340,000.00
		$ 315,530.00	**$ 385,290.00**	**$ 340,000.00**

Appendix A

RECEIPTS AND EXPENDITURES BY FUND

GENERAL FUND

January 1, 2017 balance ..	$ 250,000.00

RECEIPTS	2016 Budget	2016 Projected	2017 Budget
Taxes	$ 2,760,813.00	$ 2,951,625.00	$ 2,834,095.00
Licenses & Pemits	$ 221,225.00	$ 232,005.00	$ 221,140.00
Fines & Forfeits	$ 2,500.00	$ 1,340.00	$ 1,000.00
Interest & Rents	$ 175,764.00	$ 184,850.00	$ 159,313.32
Intergovernmental Revenue	$ 180,850.00	$ 170,600.18	$ 166,055.18
Charges for Services	$ 284,915.00	$ 289,505.00	$ 175,495.00
Miscellaneous Revenue	$ 2,500.00	$ 36,100.00	$ 14,260.00
Other Financing	$ 384,672.00	$ 384,772.00	$ 800.00
	$ 4,013,239.00	$ 4,250,797.18	$ 3,572,158.50

EXPENDITURES	2016 Budget	2016 Projected	2017 Budget
Legislative	$ 129,090.00	$ 118,660.00	$ 110,892.14
Management	$ 160,038.00	$ 134,056.00	$ 220,668.99
Finance	$ 85,552.00	$ 98,430.00	$ 93,712.17
Tax Collection	$ 49,548.00	$ 39,522.00	$ 40,292.52
Legal	$ 110,000.00	$ 117,000.00	$ 81,000.00
Clerical	$ 188,469.00	$ 196,890.00	$ 200,121.33
Engineering	$ 30,000.00	$ 34,600.00	$ 41,500.00
Township Building	$ 27,000.00	$ 30,580.00	$ 33,051.00
Garage	$ 25,900.00	$ 22,000.00	$ 24,800.40
Community Hall	$ 8,700.00	$ 9,775.00	$ 11,112.00
Historical Building	$ 7,000.00	$ 5,600.00	$ 5,528.92
Hollow Road Rental	$ 5,000.00	$ 2,675.00	$ 4,330.00
Springhouse	$ 500.00	$ 350.00	$ 1,000.00
Fire Protection	$ 330,000.00	$ 325,286.00	$ 341,434.86
Code Enforcement	$ 258,602.00	$ 226,075.00	$ 168,322.61
Zoning Hearing Board	$ 50,334.00	$ 90,341.00	$ 24,172.56
PA One Call	$ 600.00	$ 2,650.00	$ 3,840.00
Public Works	$ 530,619.00	$ 538,465.00	$ 585,339.75
Snow Removal	$ -	$ -	$ 59,268.75
Traffic Signals	$ 39,500.00	$ 27,190.00	$ 27,790.00
Machinery & Tools	$ 51,500.00	$ 45,200.00	$ 90,414.00
Road Maintenance	$ 619,000.00	$ 498,660.00	$ 137,197.00
Stormwater Management	$ 60,000.00	$ 25,800.00	$ 44,500.00
Recreation Administration	$ 50,740.00	$ 61,115.00	$ 75,772.25
Recreation & Culture	$ 47,250.00	$ 40,700.00	$ 56,650.00
Parks	$ 78,224.00	$ 55,400.00	$ 58,690.00
Public Relations	$ 20,250.00	$ 12,710.00	$ 15,800.00
Other	$ 1,049,823.00	$ 1,491,067.18	$ 1,014,957.25
	$ 4,013,239.00	$ 4,250,797.18	$ 3,572,158.50

2017 GENERAL FUND	$ 0.00

December 31, 2017 balance ..	$ 250,000.00

CAPITAL FUND

January 1, 2017 balance...	$	9,871,515.00

RECEIPTS	2016 Budget	2016 Projected	2017 Budget
Interest	$ 6,629.00	$ 6,800.00	$ 17,000.00
Other Government Levels	$ -	$ -	$ -
Fees	$ -	$ -	$ 51,857.00
Transfers In	$ -	$ 1,271,378.99	$ 888,760.25
	$ 6,629.00	$ 1,278,178.99	$ 957,617.25

EXPENDITURES	2016 Budget	2016 Projected	2017 Budget
General Government	$ 384,622.00	$ 385,022.00	$ 69,500.00
Public Works	$ -	$ -	$ 721,300.00
Parks & Recreation	$ -	$ -	$ 157,500.00
	$ 384,622.00	$ 385,022.00	$ 948,300.00

2015 CAPITAL FUND	**$**	**9,317.25**

December 31, 2017 balance...	$	9,880,832.25

SEWER FUND

January 1, 2017 balance...	$	206,000.00

RECEIPTS	2016 Budget	2016 Projected	2017 Budget
Wastewater	$ 973,254.00	$ 1,088,651.00	$ 660,945.87
	$ 973,254.00	$ 1,088,651.00	$ 660,945.87

EXPENDITURES	2016 Budget	2016 Projected	2017 Budget
Wastewater	$ 973,255.00	$ 935,605.00	$ 660,934.66

2015 SEWER FUND	$	11.21
December 31, 2017 balance...	$	206,011.21

STATE FUND

January 1, 2017 balance...	$	18,500.00

RECEIPTS	2016 Budget	2016 Projected	2017 Budget
Interest	$ 198.00	$ 840.00	$ 250.00
Licenses	$ 315,530.00	$ 325,426.98	$ 343,000.00
	$ 315,728.00	$ 326,266.98	$ 343,250.00

EXPENDITURES	2016 Budget	2016 Projected	2017 Budget
Public Works	$ 315,530.00	$ 385,290.00	$ 340,000.00

2017 STATE FUND	$	3,250.00

December 31, 2017 balance...	$	21,750.00

Appendix B

PROPERTY TAX RATES

Worcester Township boasts the second lowest property tax in Montgomery County. The Township's property tax is levied at 0.05 mills, and there is no proposed change to this tax in 2017. The owner of a property in Worcester Township that is assessed at $400,000 pays $20 in property tax to the Township. This same owner pays $1,383 in property tax to Montgomery County (3.459 mills), and $11,496 in property tax to the Methacton School District (28.74 mills).

If you pay property taxes, for every $1,000 paid…

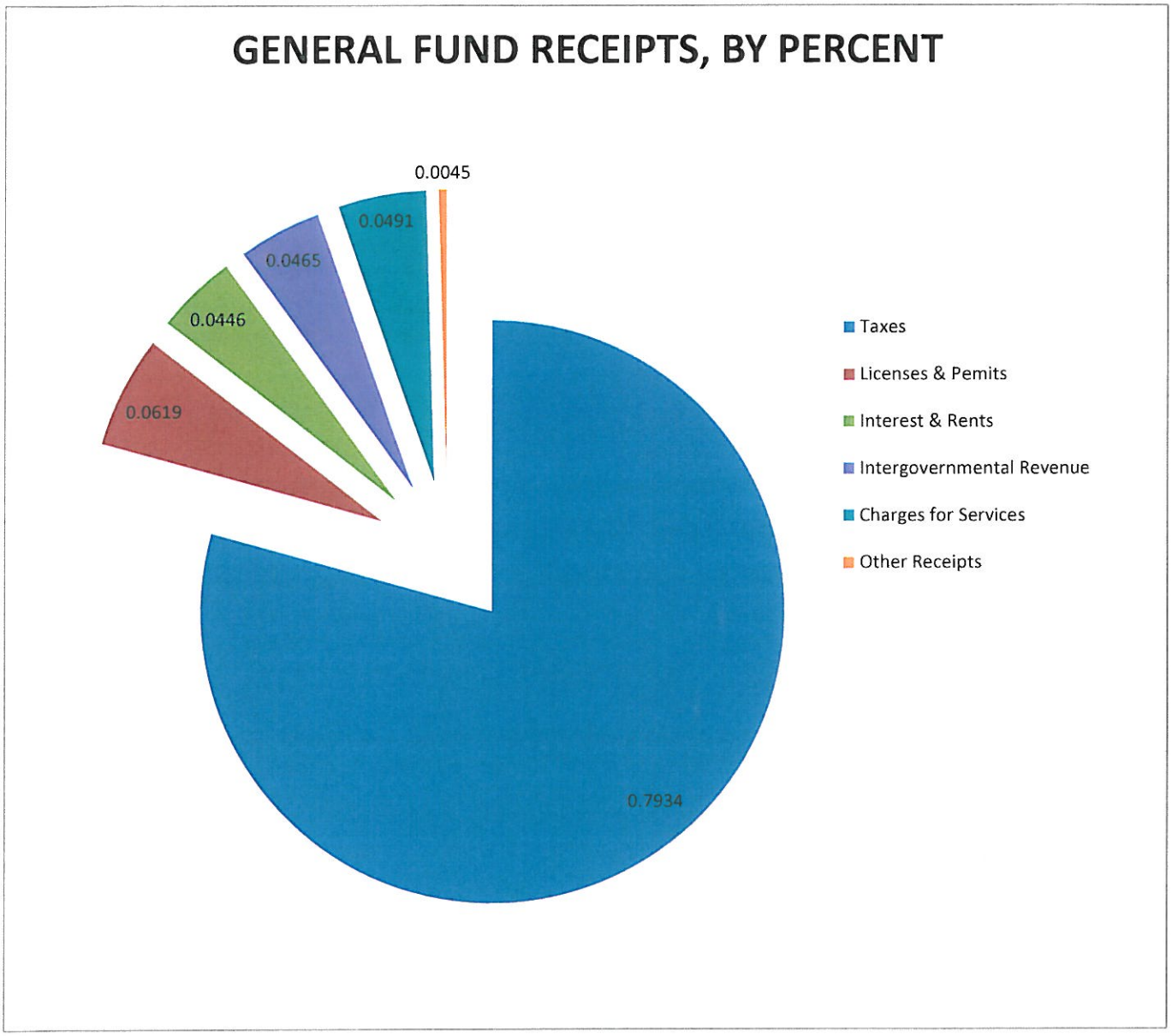
$891.28 is paid to the Methacton School District

$107.22 is paid to Montgomery County

$1.55 is paid to Worcester Township

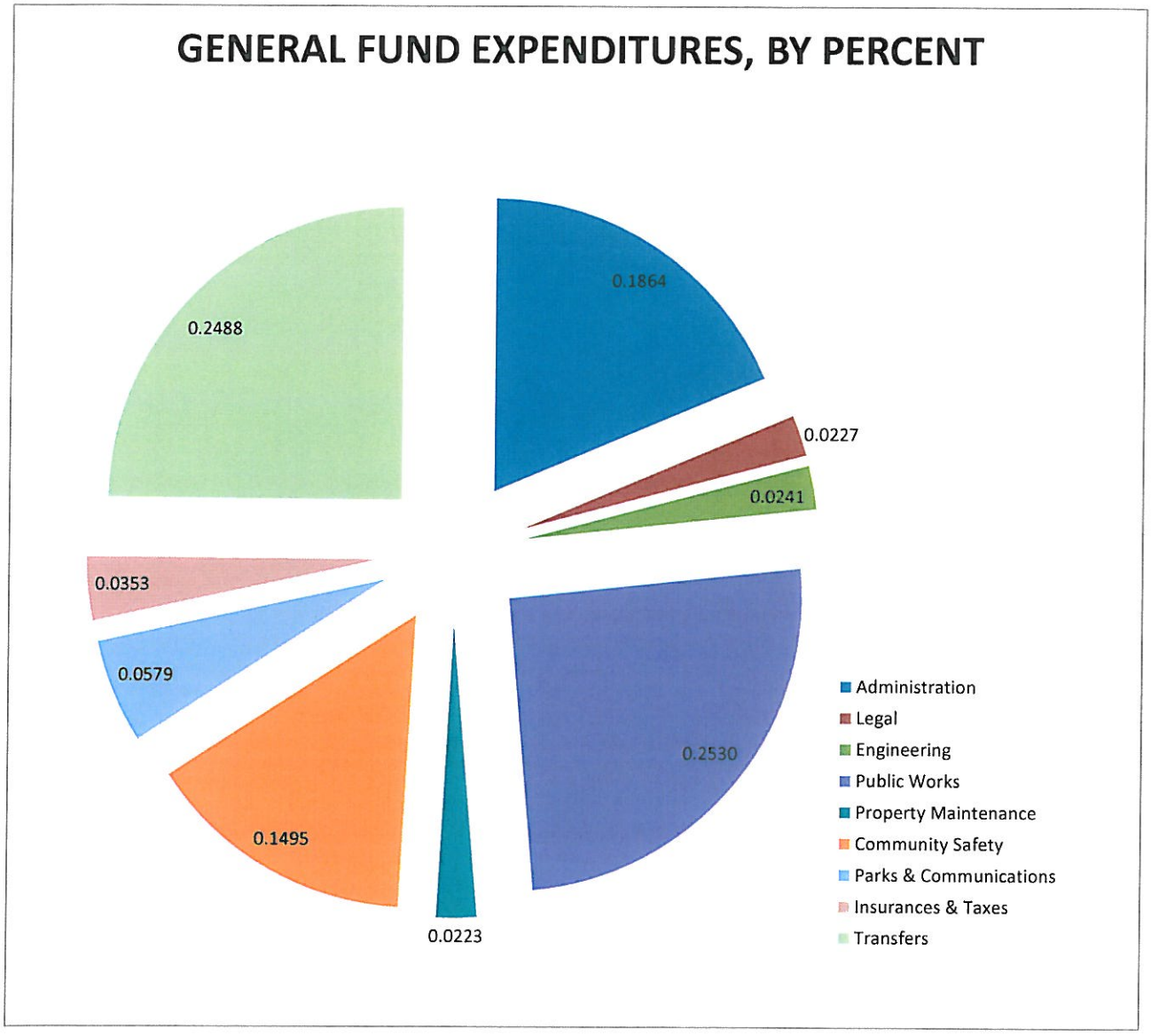
Appendix C

GENERAL FUND RECEIPTS, BY PERCENT


GENERAL FUND RECEIPTS, BY PERCENT
0.0045
0.0491
0.0465
0.0446
0.0619
0.7934
Taxes
Licenses & Pemits
Interest & Rents
Intergovernmental Revenue
Charges for Services
Other Receipts

Appendix D

GENERAL FUND EXPENDITURES, BY PERCENT


GENERAL FUND EXPENDITURES, BY PERCENT
0.1864
0.0227
0.0241
0.2530
0.0223
0.1495
0.0579
0.0353
0.2488
Administration
Legal
Engineering
Public Works
Property Maintenance
Community Safety
Parks & Communications
Insurances & Taxes
Transfers

Appendix E

STAFFING LEVELS & ORGANIZATION CHART

STAFFING LEVELS

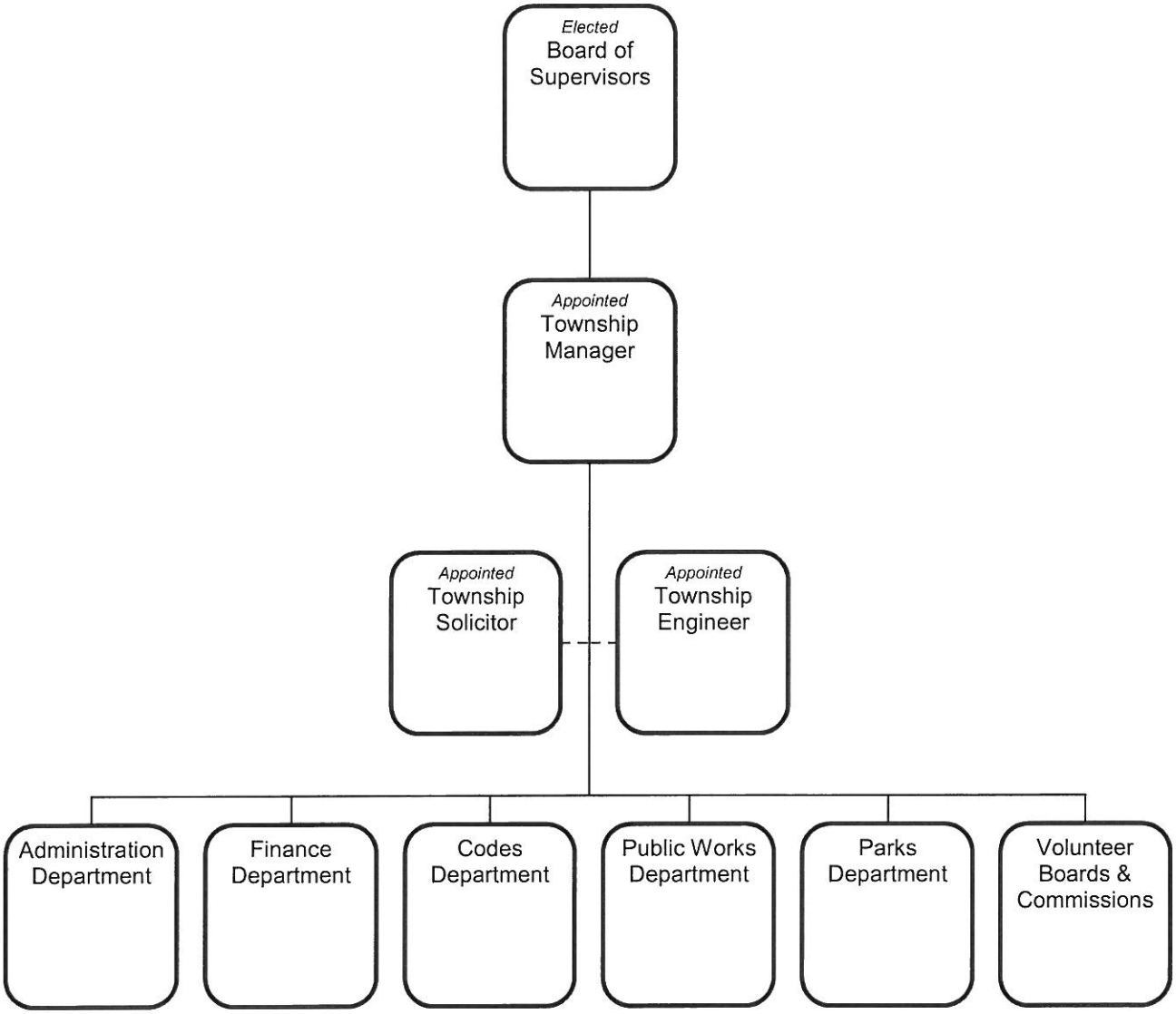
FULL-TIME POSITIONS	2017	2016	2015
Township Manager	1	1	1
Assistant Manager (1)	0	1	1
Finance Director	1	1	1
Receptionist	0	1	1
Codes Clerk	1	1	1
Parks Director	1	0	1
Administrative Assistant	1	1	1
Public Works Director	1	1	1
Public Works Foreman	1	1	1
Public Works Laborer	5	5	5
	12	13	14

PART-TIME POSITIONS	2017	2016	2015
Receptionist	1	0	0
Public Works Laborer	1	1	1
Fire Marshal	1	1	1
File Clerk	1	1	1
	4	3	3

Notes:

(1) Assistant Manager served as Parks Director in 2016.

ORGANIZATION CHART



Appendix F

2016 GENERAL OBLIGATION BOND DEBT SERVICE SCHEDULE

TOWNSHIP OF WORCESTER
Montgomery County, Pennsylvania
General Obligation Bonds, Series of 2016

Debt Service Schedule

Dated: Date of Delivery
Due: December 1, as shown

Interest Payable: June 1 and December 1
Commencing: December 1, 2016

Date	Principal	Coupon	Interest	Total P+I
12/01/2016	40,000.00	2.000%	22,942.77	62,942.77
12/01/2017	120,000.00	0.800%	50,821.26	170,821.26
12/01/2018	120,000.00	0.900%	49,861.26	169,861.26
12/01/2019	120,000.00	3.000%	48,781.26	168,781.26
12/01/2020	125,000.00	3.000%	45,181.26	170,181.26
12/01/2021	130,000.00	1.100%	41,431.26	171,431.26
12/01/2022	130,000.00	1.250%	40,001.26	170,001.26
12/01/2023	130,000.00	1.400%	38,376.26	168,376.26
12/01/2024	135,000.00	2.000%	36,556.26	171,556.26
12/01/2025	135,000.00 *	2.000%	33,856.26	168,856.26
12/01/2026	135,000.00 *	2.000%	31,156.26	166,156.26
12/01/2027	145,000.00	2.000%	28,456.26	173,456.26
12/01/2028	145,000.00 *	2.250%	25,556.26	170,556.26
12/01/2029	150,000.00 *	2.250%	22,293.76	172,293.76
12/01/2030	155,000.00	2.250%	18,918.76	173,918.76
12/01/2031	155,000.00 *	2.375%	15,431.26	170,431.26
12/01/2032	160,000.00	2.375%	11,750.02	171,750.02
12/01/2033	25,000.00 *	3.000%	7,950.00	32,950.00
12/01/2034	25,000.00 *	3.000%	7,200.00	32,200.00
12/01/2035	30,000.00 *	3.000%	6,450.00	36,450.00
12/01/2036	30,000.00 *	3.000%	5,550.00	35,550.00
12/01/2037	30,000.00 *	3.000%	4,650.00	34,650.00
12/01/2038	30,000.00 *	3.000%	3,750.00	33,750.00
12/01/2039	30,000.00 *	3.000%	2,850.00	32,850.00
12/01/2040	30,000.00 *	3.000%	1,950.00	31,950.00
12/01/2041	35,000.00	3.000%	1,050.00	36,050.00
Total	**$2,495,000.00**	**-**	**$602,771.69**	**$3,097,771.69**

* Mandatory Redemption.

Appendix G

2017 FEE SCHEDULE

to be considered on January 3, 2017

Appendix H

CAPITAL FUND RESERVE BALANCES

CAPITAL FUND RESERVE BALANCES

CAPITAL FUND RECEIPTS	
interest	$ 17,000.00
grants	$ -
traffic impact fees	$ 45,857.00
miscellaneous	$ 6,000.00
General Fund transfer	$ 888,760.25
total	$ 957,617.25

CAPITAL FUND RECEIPTS ALLOCATION	
Operating Reserve Fund	$ -
Capital Reserve Fund	$ 911,760.25
Act 209 Fund	$ 45,857.00
North Penn ARB Fund	$ -
Open Space Acqusition Fund	$ -
Park & Trail Development Fund	$ -
total	$ 957,617.25

CAPITAL FUND EXPENDITURES	
office equipment	$ 29,800.00
investing/CD fees	$ -
building improvements	$ 39,700.00
interfund transfer	$ -
capital roads	$ 504,000.00
equipment purchase	$ 207,200.00
traffic signs & signals	$ 10,100.00
parks and trails	$ 77,500.00
land acquisition	$ 80,000.00
total	$ 948,300.00

CAPITAL FUND EXPENDITURES ALLOCATION	
Operating Reserve Fund	$ -
Capital Reserve Fund	$ 790,800.00
Act 209 Fund	$ -
North Penn ARB Fund	$ 60,000.00
Open Space Acqusition Fund	$ 20,000.00
Park & Trail Development Fund	$ 77,500.00
total	$ 948,300.00

Operating Reserve Fund	
projected balance 1/1/2017	$ 875,000.00
receipts	$ -
expenditures	$ -
projected balance 12/31/17	$ 875,000.00

Capital Reserve Fund	
projected balance 1/1/2017	$ 6,553,815.00
receipts	$ 911,760.25
expenditures	$ 790,800.00
projected balance 12/31/17	$ 6,674,775.25

Act 209 Fund	
projected balance 1/1/2017	$ 341,600.00
receipts	$ 45,857.00
expenditures	$ -
projected balance 12/31/17	$ 387,457.00

North Penn ARB Fund	
projected balance 1/1/2017	$ 751,100.00
receipts	$ -
expenditures	$ 60,000.00
projected balance 12/31/17	$ 691,100.00

Open Space Acqusition Fund	
projected balance 1/1/2017	$ 750,000.00
receipts	$ -
expenditures	$ 20,000.00
projected balance 12/31/17	$ 730,000.00

Park & Trail Development Fund	
projected balance 1/1/2017	$ 600,000.00
receipts	$ -
expenditures	$ 77,500.00
projected balance 12/31/17	$ 522,500.00

CAPITAL FUND

projected balance 1/1/2017	$	9,871,515.00
receipts	$	957,617.25
expenditures	$	948,300.00
projected balance 12/31/17	$	9,880,832.25

Appendix I

FUND BALANCE POLICY

WORCESTER TOWNSHIP FUND BALANCE POLICY

General Fund

1. Purpose: Primary operating fund for day-to-day revenues and expenditures.
2. Planned use: Unrestricted; ongoing.
3. Minimum: Based on an annual review of the Township's cash flow needs, as well as best management practices, Worcester Township shall carry forward into each Fiscal Year a minimum cash balance of $250,000. At the end of each Fiscal Year, any amount held in excess of $250,000 shall be transferred to the Capital Fund.
4. Reserves: None.

Sewer Fund

1. Purpose: Account for the revenue and expenditures related to the operation and maintenance of the Township's sanitary sewer system.
2. Planned use: Restricted by Township policy; ongoing.
3. Minimum: Based on an annual review of the Township's cash flow needs, as well as best management practices, Worcester Township shall carry forward into each Fiscal Year a minimum cash balance of $100,000.
4. Reserves: The Township shall aim to maintain a $200,000 capital reserve, which does not include the minimum cash balance.

Capital Fund

1. Purpose: To fund specific capital activities, including projects that will receive grant funding reimbursement; Capital Fund dollars may likewise be utilized for emergency operating funds for the General Fund, as needed.
2. Planned use: Varied; ongoing.
3. Minimum: That required to meet the Township's short and long-term capital obligations.
4. Reserves:
   - Operating Reserve Fund – Up to 25% of annual General Fund receipts; unrestricted.
   - Act 209 Fund – Impact fee to fund certain road projects; restricted by State Law.
   - North Penn Army Reserve Base – Project fund; unrestricted.
   - Open Space Acquisition Fund – Project category fund; unrestricted.
   - Parks & Trails Development Fund – Project category fund; unrestricted.
   - Capital Reserve Fund – Reserves for roads, bridges, vehicle, equipment, apparatus, facilities, and other capital obligations; unrestricted.

State Fund

1. Purpose: To account for state funds received from gas taxes that may be used for permitted roadway improvements.
2. Planned use: State-permitted road projects and related expenses; restricted by State Law.
3. Minimum: Not applicable.
4. Reserves: Not applicable.

Restricted Fund	*Funds restricted in use by law or by Township policy.*
Unrestricted Fund	*Funds earmarked for certain purposes, but may be available for use for any other purpose approved by the Board of Supervisors and permitted by law.*