

2015 General Fund Budget

G.L. #	Account Title	2014 Budget	2015 Budget	% +/- Over 2014
	REVENUES			
01.301.100	Real Estate Taxes-Current	3,231,450	3,278,936	1.47%
01.301.200	Real Estate Taxes-Prior Year	25,000	25,000	0.00%
01.301.400	Delinquent Real Estate Tax	60,000	60,000	0.00%
01.301.600	Real Estate Tax-Interim	8,000	8,000	0.00%
	REAL PROPERTY TAXES	3,324,450	3,371,936	
01.310.010	Per Capita Tax-Current	3,000	3,000	0.00%
01.310.020	Per Capita Tax-Prior Year	28,000	28,000	0.00%
01.310.030	Per Capita Tax-Delinquent	10,000	10,000	0.00%
01.310.100	Deed Transfer Tax	300,000	300,000	0.00%
01.310.200	Earned Income Tax	3,000,000	3,000,000	0.00%
01.310.510	LST Tax	340,000	340,000	0.00%
	ACT 511 ENABLING TAXES	3,681,000	3,681,000	
01.321.100	Contractor & Plumbing Licenses	18,000	18,000	0.00%
01.321.150	Garage Sale Licenses	1,000	1,000	0.00%
01.321.160	Sign Licenses	25,000	30,000	20.00%
01.321.610	Itinerant Licenses	0	0	0.00%
01.321.700	Mechanical Device Tax	23,000	20,000	-13.04%
01.321.800	Cablevision Revenue	375,000	400,000	6.67%
01.322.800	Highway Opening Permits	3,600	3,600	0.00%
	BUSINESS/NON-BUSINESS LICENSE	445,600	472,600	
01.331.100	District Justice Fines	55,000	55,000	0.00%
01.331.120	Other Violations-State Police	12,000	7,000	-41.67%
	FINES	67,000	62,000	
01.341.000	Interest Earnings	20,000	20,000	0.00%
	INTEREST	20,000	20,000	
01.354.005	Recycling Grant	26,514	27,910	5.27%
01.354.006	Bullet Proof Vest Grant	0	3,000	100.00%
01.354.014	SRO Grant Funds		30,000	100.00%
01.355.010	Public Utility Realty Tax	7,500	7,500	0.00%
01.355.080	Beverage Licenses	2,400	2,400	0.00%
	FED/STATE/LOCAL SHARED REV	36,414	70,810	
01.361.300	Zoning, Sub-division Fees	5,000	5,000	0.00%

	CHARGES FOR SERVICES	5,000	5,000	
01.362.100	Police Revenues	52,000	50,305	-3.26%
01.362.101	Police Overtime Reimbursement	58,514	64,468	10.18%
01.362.102	Smooth Operator Grant	0	2,000	100.00%
01.362.103	DUI Grant from State	40,000	40,000	0.00%
01.362.104	Seat Belt Grant from State	0	2,000	100.00%
01.362.105	NHS Reimburse-SRO Officer	100,000	70,000	-30.00%
01.362.410	Building/Plumbing Permits	155,000	150,000	-3.23%
01.362.450	U & O Certification	16,000	16,000	0.00%
01.362.470	Rental Unit Inspections	90,000	100,000	11.11%
01.363.000	Highway Dept Revenue	5,000	8,000	60.00%
01.363.300	FEMA Reimbursement	0	0	0.00%
	PUBLIC SAFETY & HIGHWAY	516,514	502,773	
01.367.000	Recreation Dept Revenue	105,000	110,500	5.24%
01.367.010	Cultural Trip Revenue	70,000	70,000	0.00%
01.367.050	Recreation Event Sponsorship	8,000	8,000	0.00%
01.367.075	Donations to Parks & Recreation	0	0	0.00%
01.367.100	Parks Vending Machines	250	250	0.00%
01.367.150	Ticket Sale Proceeds		1,000	100.00%
01.367.200	Park Rental Fee	250	200	-20.00%
01.367.550	History Book/Cent. Sales	0	0	0.00%
	RECREATION & CULTURE	183,500	189,950	
01.380.000	Miscellaneous Receipts	10,000	10,000	0.00%
01.380.001	Reimb. Health/Life Insurance	0	10,000	100.00%
01.380.002	Refund - Insurance	0	0	0.00%
01.380.200	Pension Fund Receipts	295,212	294,324	-0.30%
01.380.500	Permit Admin Fee	20,000	20,000	0.00%
01.387.000	Cont/Donation Private Sector	0	0	0.00%
	MISCELLANEOUS RECEIPTS	325,212	334,324	
01.392.060	Transfer from Traffic Impact	0	0	0.00%
01.392.080	Transfer from Sewer Fund	1,088,472	1,376,559	26.47%
01.392.100	Transfer from Capital Reserve	0	67,115	0.00%
01.392.350	Transfer from Highway Aid	0	0	0.00%
01.392.600	Transfer from Escrow Fund	0	0	0.00%
01.392.900	Transfer from Golf Course	0	0	0.00%

	INTERGOVERNMENTAL TRANSFERS	1,088,472	1,443,674	
	TOTAL REVENUE	9,693,162	10,154,067	
	EXPENDITURES			
01.400.105	Commissioners' Salaries	20,625	20,625	0.00%
01.400.210	Office Supplies	28,000	28,000	0.00%
01.400.215	Office Equipment/Leases	17,700	8,000	-54.80%
01.400.300	Other Administration Expenses	13,000	20,000	53.85%
01.400.321	Telephone	34,000	25,000	-26.47%
01.400.340	Advertising & Printing	23,000	23,000	0.00%
01.400.352	Public Officials Liability Ins.	7,584	8,922	17.64%
01.400.420	Association Dues & Expenses	14,000	12,000	-14.29%
01.400.740	Purchase of Major Equipment	0	0	0.00%
01.401.000	Administration Salaries	233,295	254,629	9.14%
01.401.140	Wages - Clerks	121,888	125,545	3.00%
01.401.190	Manager's Auto Expense-fuel	1,000	1,000	0.00%
01.402.115	Auditor's Fee	10,000	15,000	50.00%
01.403.115	Comp-Treas/Tax Collector	10,000	10,000	0.00%
01.403.310	Other Exp-Tax Collector	3,000	3,000	0.00%
01.403.350	Tax Collector Committee	0	0	0.00%
01.404.120	Solicitor's Fees	48,000	24,000	-50.00%
01.404.300	Other Legal Expenses	80,000	100,000	25.00%
01.407.216	Internet/Web Page Fees	2,500	5,200	108.00%
01.407.220	Computers & Technology	71,054	75,006	5.56%
01.408.313	Engineering Service	20,000	20,000	0.00%
01.409.100	Janitorial Services	18,000	18,000	0.00%
01.409.236	Material & Supplies - Twp Bldg	10,000	10,000	0.00%
01.409.260	Equipment - Twp Bldg	1,000	1,000	0.00%
01.409.360	Fuel, Light & Water	37,000	40,000	8.11%
01.409.373	Maintenance & Repairs - Twp Bldg	21,000	20,000	-4.76%
01.409.375	Security System	10,000	10,000	0.00%
01.409.740	Purchase of Major Equipment	0	0	0.00%
	Admin-Subtotal	855,646	877,927	
01.410.112	Police Salaries/Full Time Staff	2,505,502	2,586,297	3.22%
01.410.114	Wages-Clerks	162,203	134,717	-16.95%
01.410.115	Wages-Crossing Guards & Part Time	61,388	64,837	5.62%
01.410.179	Longevity Pay	64,800	69,600	7.41%
01.410.180	Overtime Pay	157,399	203,371	29.21%

01.410.181	Court Overtime Pay	20,088	21,015	4.61%
01.410.182	Degree Bonus	7,200	8,200	13.89%
01.410.183	Special Detail - Reimbursed	58,514	64,468	10.18%
01.410.184	Sick Pay Buy-Back	0	0	0.00%
01.410.185	Vacation/Time Off Pay Buy-Back	76,377	78,942	3.36%
01.410.186	Uniform Allowance	10,665	10,665	0.00%
01.410.190	Crossing Guard Uniform	525	525	0.00%
01.410.210	Office Supplies	5,000	5,500	10.00%
01.410.215	Office Equipment	2,450	2,450	0.00%
01.410.220	Materials & Supplies	12,600	14,900	18.25%
01.410.231	Fuel-Gasoline	63,000	66,000	4.76%
01.410.234	Oil	700	700	0.00%
01.410.238	Clothing and Uniforms	13,175	17,275	31.12%
01.410.239	Cleaning	15,500	16,000	3.23%
01.410.241	Purchase Minor Equipment	13,100	12,950	-1.15%
01.410.242	In-Car Video Equipmemnt	5,000	5,000	0.00%
01.410.243	Weapons	3,200	3,500	9.38%
01.410.251	Vehicle Parts	20,000	20,000	0.00%
01.410.252	Repair & Maintenance Supplies	5,775	5,975	3.46%
01.410.300	Other Police Expense	9,550	9,550	0.00%
01.410.303	Civil Service	3,500	2,500	-28.57%
01.410.304	Calibrations	670	570	-14.93%
01.410.310	Professional Services	7,156	7,156	0.00%
01.410.320	Phone America (Oasis Recorder)	1,400	1,400	0.00%
01.410.323	Modem Fees	4,800	4,320	-10.00%
01.410.324	Cell Phones	6,600	6,600	0.00%
01.410.327	Radio Equipment	6,800	6,800	0.00%
01.410.340	Printing	2,750	2,750	0.00%
01.410.350	Police Prof Liability Insurance	18,000	18,000	0.00%
01.410.384	Equipment Rentals	0	0	0.00%
01.410.419	Training	9,380	9,380	0.00%
01.410.420	Association Dues & Subscriptions	3,140	3,355	6.85%
01.410.451	Contracted Vehicle Maint & Repair	7,500	7,500	0.00%
01.410.452	Computer Software Equip//Training	5,000	5,200	4.00%
01.410.460	Education Expense	23,500	27,500	17.02%
01.410.500	Grant Disbursements	40,000	40,000	0.00%
01.410.700	Capital Purchases	0	2,800	100.00%
01.410.740	Purchase of Major Equipment	0	0	0.00%
	Police-Subtotal	3,433,907	3,568,268	

01.412.500	Ambulance Contribution	6,000	6,000	0.00%
01.413.120	Salary-Bldg & Zoning	33,796	34,810	3.00%
01.413.310	Code Review Fee	55,000	55,000	0.00%
01.414.120	Salaries-Zoning Hearing Board	3,000	3,000	0.00%
01.414.300	Other Expense-Zoning	7,500	10,500	40.00%
01.414.374	Maint & Repair-Vehicle	0	0	0.00%
01.415.000	Township Emergency Mgmt	3,000	3,000	0.00%
	Building/Zoning-Subtotal	108,296	112,310	
01.427.000	Waste Recycling	5,000	5,000	0.00%
01.427.100	Asphalt Removal	5,000	5,000	0.00%
	Health & Welfare-Subtotal	10,000	10,000	
01.430.120	Salary-Highway Supt	33,796	34,810	3.00%
01.430.140	Wages-Highway Dept	318,313	327,862	3.00%
01.430.150	Overtime-Highway Dept	14,000	14,420	3.00%
01.430.175	Wages-Seasonal Help	68,520	70,576	3.00%
01.430.231	Vehicle Fuel-Gasoline	20,500	20,500	0.00%
01.430.232	Vehicle Fuel-Diesel	15,000	15,000	0.00%
01.430.234	Oil-Highway Dept.	1,500	1,500	0.00%
01.430.260	Purchase Tools & Minor Equip.	4,200	5,000	19.05%
01.430.300	Other Highway Expense	0	0	0.00%
01.430.305	Highway Uniforms	3,000	3,000	0.00%
01.430.310	Cell Phones/Radios	1,000	1,000	0.00%
01.430.312	Highway Dues & Memberships	750	750	0.00%
01.431.100	Pers Serv-Leaf Removal	17,500	17,500	0.00%
01.432.000	Contract Snow Removal	30,000	35,000	16.67%
01.432.500	Winter Maintenance-SALT	0	0	0.00%
01.433.200	Street Signs & Markings	10,000	10,000	0.00%
01.433.375	Traffic Signals	25,000	25,000	0.00%
01.434.360	Street Lighting	20,500	0	-100.00%
01.436.000	Storm Sewers & Drains	15,000	0	-100.00%
01.437.000	Repair Tools & Machinery	8,000	8,500	6.25%
01.437.374	Maint. & Repairs PW Vehicles	10,000	10,000	0.00%
01.437.375	Maint. & Repairs Mowers	2,000	2,500	25.00%
01.438.245	Road Materials	5,000	5,000	0.00%
01.438.384	Rent of Equipment	2,000	2,000	0.00%
01.438.740	Purchase Major Equipment	0	0	0.00%
01.439.000	Resurfacing of Roads	100,000	0	-100.00%

	Public Works-Subtotal	725,579	609,918	
01.451.120	Salary-Recreation Dir/Asst Dir	123,085	126,778	3.00%
01.451.140	Wages-Seasonal Recreation	6,400	7,000	9.38%
01.451.145	Wages-Parks Maintenance	38,402	39,554	3.00%
01.451.150	Wages-Day Camp	42,000	43,491	3.55%
01.451.231	Fuel-Gasoline	2,400	1,900	-20.83%
01.451.247	Material & Supplies Recreation	10,000	10,000	0.00%
01.451.250	Partnership Programs	19,680	18,400	-6.50%
01.451.300	Other Recreation Expense	2,500	2,500	0.00%
01.451.302	Day Camp Trips	16,500	18,000	9.09%
01.451.303	Cultural Trips	70,000	70,000	0.00%
01.451.353	Sports Liability Insurance	3,900	3,900	0.00%
01.451.380	NASD Facility Rental	2,500	2,500	0.00%
01.451.450	Recreation Serv (Refs, Etc)	6,000	5,310	-11.50%
01.451.475	Family Movie Night	2,000	2,000	0.00%
01.451.480	Halloween Event	2,000	2,000	0.00%
01.451.485	Easter Egg Hunt Event	1,500	1,500	0.00%
01.451.500	Community Day and Parade	5,000	12,000	140.00%
01.451.510	55+ Club	500	500	0.00%
01.451.540	Contribution to Little League	2,450	2,450	0.00%
01.451.545	Contribution to PAL	500	500	0.00%
01.451.560	Contribution to WNGAA	2,000	2,450	22.50%
01.451.700	Capital Improvements	91,900	82,000	-10.77%
01.451.740	Purchase Major Equipment	0	2,000	100.00%
01.452.600	Parks & Playgrounds	10,000	11,000	10.00%
01.453.500	Contribution to Norristown Zoo	1,500	1,500	0.00%
01.454.000	Open Space	0	0	0.00%
01.456.500	Contribution to Montg Co Library	4,000	5,000	25.00%
01.459.100	Vehicle Maintenance	1,000	1,000	0.00%
01.459.150	Professional Memberships	250	500	100.00%
01.459.313	Engineering/Planning	20,000	5,000	-75.00%
	Culture & Recreation-Subtotal	487,967	480,733	
01.483.160	Employee Pension-Non police	232,544	271,970	16.95%
01.483.165	Employee Pension-Police	788,038	952,976	20.93%
01.486.156	Health Care Insurance	1,569,116	1,874,540	19.46%
01.486.158	Employee Life Insurance	54,000	48,000	-11.11%
01.486.160	Life Insurance-Retiree	12,000	12,000	0.00%
01.486.161	Social Security Cont Fund	135,000	135,000	0.00%

01.486.162	Unemployment Comp Ins	40,000	40,000	0.00%
01.486.351	Bldgs & Equip Insurance	29,171	22,123	-24.16%
01.486.352	General Liability Insurance	22,934	29,179	27.23%
01.486.353	Official & Employee Bonds	1,000	2,400	140.00%
01.486.354	Workers' Compensation	209,700	203,268	-3.07%
01.486.355	Insurance for Vehicles	26,264	25,156	-4.22%
01.486.356	Flood,Earthquake & Pollution Ins	0	0	0.00%
	Misc Expend & Exp-Subtotal	3,119,767	3,616,612	
01.492.020	Transfer to Capital Reserve Fund	0	0	0.00%
01.492.030	Transfer to Golf Fund	35,000	0	-100.00%
01.492.200	Transfer to Sinking Fund	569,642	517,603	-9.14%
01.492.300	Transfer to Sewer Capital	0	0	0.00%
01.492.400	Transfer to Vehicle Replace Fd	90,452	100,000	10.56%
01.492.500	Transfer to Emergency Services Fd.	256,906	260,696	1.48%
	Other Financial Uses-Subtotal	952,000	878,299	
	TOTAL EXPENDITURES	9,693,162	10,154,067	
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	TOTAL REVENUES	9,693,162	10,154,067	