



**Central Services Cost Allocation
Plan**

**Township of West Norriton,
Pennsylvania**

FY 2014 Full Cost Allocation Plan

FINAL

October 15, 2015

**Based on Actual Expenditures
For Fiscal Year Ending December 31, 2014**

**Township of West Norriton, Pennsylvania
Full Cost Allocation Plan
Based on Actual Costs for the
Year Ended December 31, 2014**

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SECTION I

COST ALLOCATION METHODOLOGY

MAXIMUS

Cost Allocation Methodology

Part One: The Double Step-Down Methodology

I. Cost Allocation Overview

MAXIMUS applies a double step-down methodology in its cost allocation procedures. The proprietary software, MAXIMUS Cost Allocation and Rate System (MAXCARS), is the tool with which the step-down methodology is accomplished.

MAXCARS provides for the inputting of all allowable costs by cost center identifications consistent with the Township's accounting code structure. This capability allows for efficient balancing with the Township's financial reporting systems.

Additionally, MAXCARS provides for the inputting of allocation statistics appropriate for the distribution of the identified indirect cost pools. Credits for direct billed payments, cost adjustments, and other valid and applicable costing factors are also facilitated within the software.

A. Initiating the Process

Determination of the data to be included within the cost allocation process is accomplished through:

- 1) Application of cost allocation principles,
- 2) Extensive interviews with department directors or supervisors,
- 3) Review of financial documents,
- 4) Review of organizational structure, and
- 5) Analysis of statistical data relative to benefit of services provided.

B. Establishing the Cost Pools to Be Allocated

The organizational structure of the Township is analyzed to determine which departments or cost pools provide services to other departments. These cost pools become the "Central Service Departments" in the cost allocation plan.

Next, each cost pool is evaluated to determine the activities or services provided. The costs are then broken into subparts or activities such that each activity can be allocated on a statistical measure that is relevant to the service provided and the benefit received.

Line items of expenditures are analyzed to determine which activities receive the benefit of the costs. Distributions of these costs are made according to the determined benefit of each activity.

Part One: The Double Step-Down Methodology

C. Establishing the Statistical Measurements or Bases for Allocation

Available statistical measurements are evaluated to establish the most equitable and meaningful basis for allocating each activity within each Central Service Department. Consideration is given to determining the measurement that most appropriately demonstrates its relationship to the receiving units. For example an activity that is driven by the number of employees within the benefiting departments can be allocated by number of employees. Similarly an activity that is driven by the number of transactions for each benefiting department can be allocated by the number of transactions.

D. Accommodating Exceptions and Adjustments

Applicable cost adjustments for capitalized assets are incorporated into the appropriate schedules. Credits for direct billings, special revenues, etc. are entered into the computation cycle.

II. The Double Step-Down Methodology

MAXIMUS employs a double step-down allocation procedure because Central Service Departments provide services to other Central Service Departments. Simply stated this allows all Central Service Departments to allocate costs to all other Central Service Departments. Since the Central Service Departments cannot simultaneously allocate their costs, the process must be done sequentially, one department after another. In the current plan, Building Use is first in the sequence, Equipment Use is second, Insurance is third, Benefits is fourth, and so on. The second step-down allows for the equitable allocation of the costs the Central Service Departments receives from one another.

A. The First Step-Down

The rule for this first round of allocations is that each Central Service Department can allocate to any other department regardless of the sequence of the departments and can allocate to itself providing the statistical measurements indicate a basis for the allocations.

The process of allocating during this round is achieved sequentially consistent with the order of the Central Service Departments. As each Central Service Department performs its allocations it allocates:

- 1) Costs from the year end financials,
- 2) Cost adjustments,
- 3) Credits, and
- 4) Costs received from other Central Service Departments which have been identified up to this point.

At the completion of the first step-down each Central Service Department has the allocated costs from itself and from the Central Service Departments sequenced after itself. These costs will be allocated in the second step-down.

Part One: The Double Step-Down Methodology

B. The Second Step-Down

The rule for this second round of allocations is that each Central Service Department can allocate only to departments sequenced after the allocating department providing the statistical measurements indicate a basis for the allocations.

The process of allocating during this round is achieved sequentially consistent with the order of the Central Service Departments. In the second pass, all of the Central Service Departments are revisited, in the same order they were processed in the first pass. No direct expenditures are tallied in the second pass because they were all accounted for and allocated out in the first pass. Other incoming costs are tallied into the total for this department, including costs allocated to this department by departments which occur later than it in the sequence, on the first pass, and costs allocated to this department by other departments occurring earlier than it in the sequence, from the second pass. These costs on the second pass are allocated out to receiving departments, with the caveat that costs cannot be allocated to other Central Service Departments which have appeared earlier in the sequence. This ensures that on the second, final pass, costs move down the sequence (to departments occurring later in the sequence), and that no costs will be allocated to departments which will not be processed again because we have passed them for the last time. The last Central Service Department in the sequence can thus allocate only to grantee departments. In the final tally, all costs starting as direct expenditures for a Central Service Department are allocated, cross allocated and reallocated, but finally wind up somewhere in a grantee department.

Part Two: Tracking Costs in the Cost Allocation Plan

I. Cost Plan Organization

The MAXIMUS cost allocation plan typically is organized as follows:

- 1) Title page,
- 2) Narrative of cost allocation methodology,
- 3) Summary schedules, and
- 4) Detail schedules.

A. Summary Schedules

The summary schedules provide a recap of the results of the cost allocation process. The following explanations define the purposes of each of the typical schedules included in the cost allocation plan.

1. *Schedule A*

Schedule A – Allocated Costs by Department demonstrates for each Receiving Department the costs received from each Central Service Department. This schedule answers the question:

Which Central Service Department actually allocated the costs to each Receiving Department?

This schedule does not necessarily demonstrate the Central Service Department from which the costs originated. For example costs sent from Accounting to Information Services and then to a Receiving Department will be recorded on Schedule A as being from Information Services.

2. *Schedule B (Not Applicable)*

Schedule B – Recaps the roll forwards calculated for the grantee departments. This schedule calculates the roll forward differences when comparing the final costs (actual) to the fixed costs (prior period).

In summary, this report takes the difference between actual costs for the current year (Final Costs) and the forecast costs for this year (Fixed Costs), adds that difference (Roll Forward) to the actual costs for this year (Final Cost) along with any one time adjustments to produce a forecast for a future period.

At the bottom of this report are lines for Subtotal, Direct Billed, Unallocated and Total. These numbers are relevant only to the Final Costs for the current period (column 1) and the Proposed Costs column (column 6). They exist only so that the totals of Schedule B can be shown to tie to Schedule A.

Part Two: Tracking Costs in the Cost Allocation Plan

3. Schedule C

Schedule C – Summary of Allocated Costs is the simplest report to use when balancing to the financials. This schedule demonstrates the full sequence of all departments. The Central Service Departments are listed first and in the order of their allocating sequence.

Basically this schedule demonstrates the costs to be allocated, the adjustments made to these costs, and the results of the allocations.

The Receiving Departments follow the Central Service Departments with the total allocations received from all Central Service Departments.

4. Schedule D

Schedule D – Detail of Allocated Costs provides a view of the allocation flow of costs for each Central Service Department. This schedule allows the reader to see how the process sequentially zeroes out all of the Central Service Department costs and allocates them to Receiving Departments.

5. Schedule E

Schedule E – Summary of Allocated Costs demonstrates for each Central Service Department the services or activities of the Central Service Department and the basis for the allocation of each activity. This schedule is a convenient reference for reviewing the activities identified for each Central Service Department. This is particularly important when preparing a new plan and incorporating organizational and services changes.

B. Detail Schedules

The detail schedules follow the summary schedules in the cost allocation plan. These schedules demonstrate the original costs being allocated by each Central Service Department. The adjustments are applied; the activities are defined; the incoming costs from other Central Service Departments are detailed; the allocation calculations for both step-downs are documented; and the results for each Central Service Department are summarized.

When tracking costs, typically the schedules are reviewed in reverse order tracking from summary information back to detail information. This will be demonstrated in a later section.

1. Schedule .1

Schedule .1 – Nature and Extent of Services is a brief narrative defining the purpose of the Central Service and the benefit it provides to the Receiving Departments.

2. Schedule .2

Schedule .2 – Costs to be Allocated provides an overview of the total costs allocated by each Central Service Department:

- 1) Expenditures from the financial reports – balances to Schedule C,
- 2) Adjustments to financial reports – balances to Schedule C, and
- 3) Incoming costs from other Central Service Departments.

The incoming costs are presented in columns that represent when these costs are allocated by the Central Service Department, not when the costs are received. As explained in Part I above, the costs that are received from Central Service Departments sequenced after the given department are held for allocation in the second step-down.

Part Two: Tracking Costs in the Cost Allocation Plan

3. Schedule __.3

Schedule __.3 – Costs to be Allocated by Activity provides the following:

- 1) The expenditures from the financials are defined by type of expenditure and by services or activities to the extent deemed necessary to insure the application of allocation bases that closely correlate to the benefits derived by the Receiving Departments. Each activity is represented in its own column. The totals will balance with both Schedule C and with Schedule __.2 expenditure amounts.
- 2) Adjustments to the financial reports are applied to the expenditures and the results spread to the appropriate functions.
- 3) Incoming costs are demonstrated first in total and then spread to the appropriate activities for allocation for each step-down. The totals for each step-down balance to the totals on Schedule __.2.

It should be noted that incoming costs are coded to spread to only the activities that receive benefit from the services.

4. Schedule __.4

Schedules __.4 – Detail Activity Allocations represent the allocation results by activity. Each activity defined on Schedule __.3 is demonstrated on a Detail Allocation Schedule. Because the number of activities varies, the number of the last of these schedules varies.

The information provided includes:

- 1) The statistical measurement used as a basis for allocation;
- 2) The identification of statistical measurement;
- 3) The source of the statistical measurement;
- 4) The percent relationship of each statistical measurement to the whole or total statistical measurement base;
- 5) The results of the first step-down – balances to activity total after first additions on Schedule __.3;
- 6) The results of the second step-down – balances to activity total of second additions on Schedule __.3; and
- 7) The totals allocated from both step-downs – balances to the activity grand total from Schedule __.3.
- 8) Note the results of the second step-down. This schedule clearly demonstrates how the second step-down allocates only to departments sequenced after the allocating department.

5. Schedule __.5

Schedules __.5 – Allocation Summary for each Central Service Department provides a summary of costs allocated by each activity. The activity totals balance to the totals from each Detail Allocation schedule defined above.

The totals allocated to the Receiving Departments will balance to Schedule A for the allocating department.

Part Two: Tracking Costs in the Cost Allocation Plan

II. The Tracking Process

Typically for tracking costs that are being questioned, one begins with Schedule A. This is where the questioned cost is usually identified.

- 1) From Schedule A, the tracker will identify the allocating Central Service Department. From the Table of Contents the appropriate detail schedules for the allocating department will be identified.
- 2) Tracking begins with the last detail schedule. The questioned amount is located. A review of the summary amounts by activity indicates which detail allocation schedules to review.
- 3) Review of each detail schedule will demonstrate the relative benefit received by the Receiving Department for the portion of the questioned cost attributable to each activity.
- 4) Continuing backward through the detail schedules the composition of the total activity costs can be reviewed.
- 5) At this point any remaining questions should be regarding the incoming costs. If these costs are questioned, then from Schedule __2, the tracker can identify which department allocated the questioned incoming costs. Referring again to the Table of Contents the detail schedules for the sending Central Service Department can be located. Tracking should continue by repeated the steps provided above in this section.

SECTION II

COST ALLOCATION SCHEDULES

Township of West Norriton, Pennsylvania

Summary of 2014 Indirect Costs

Applicable to the Sewer Fund

Based on Costs For The Year Ended December 31, 2014

	<u>Sewer Fund</u>
Building Use	\$ 1,338
Equipment Use	1,325
Insurance	13,913
Benefits	153
Pension	-
Solicitor's Fees	54
Commissioners	20,095
Administration	197,068
Auditor's Fee	2,045
Treasurer/Tax Collector	-
Info Technology	1,978
Engineer's Service	-
Repr Tools/Machinery	-
Public Works	97,038
Maintenance Twp Building	1,398
	<hr/>
Total Indirect Costs	336,405
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Township of West Norriton, Pennsylvania

Summary of 2014 Indirect Costs

Applicable to the Golf Fund

Based on Costs For The Year Ended December 31, 2014

	<u>Golf Fund</u>
Building Use	\$ -
Equipment Use	-
Insurance	10,910
Benefits	3,695
Pension	29,164
Solicitor's Fees	6,358
Commissioners	11,373
Administration	107,472
Auditor's Fee	8,379
Treasurer/Tax Collector	-
Info Technology	3,859
Engineer's Service	-
Repr Tools/Machinery	-
Public Works	1,968
Maintenance Twp Building	-
	<hr/>
Total Indirect Costs	<u>183,178</u>

SECTION III

COST ALLOCATION PLAN BASED ON 2014 ACTUAL FULL COSTS

West Norriton Township, Pennsylvania
County-Wide Full Cost Allocation Plan
For The Year Ended December 31, 2014
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County-Wide Full Cost Allocation Plan
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**West Norriton Township, Pennsylvania
County-Wide Full Cost Allocation Plan
For The Year Ended December 31, 2014
Allocated Costs By Department**

Detail

Central Service Departments	Police	Fire	Ambulance Contribution	Building & Zoning	Zoning	Emergency Management	Planning
Building Use	61,819	0	0	138	0	0	0
Equipment Use	36,516	236	0	277	0	0	0
Insurance	210,691	0	0	366	14	0	0
Benefits	1,292,577	690	0	47,799	0	0	0
Pension	611,620	0	0	8,749	0	0	0
Solicitor's Fees	9,889	0	0	81	54	0	3,617
Commissioners	30,317	994	0	2,335	16,348	0	12,996
Administration	120,380	332	31	94,880	1,212	0	0
Auditor's Fee	7,934	67	5	175	114	0	0
Treasurer/Tax Collector	2,855	0	5	95	9	2	0
Info Technology	62,960	47	4	6,131	58	0	0
Engineer's Service	0	0	0	0	0	0	54,327
Repr Tools/Machinery	0	0	0	0	0	0	0
Public Works	157,493	0	0	32	0	0	0
Maintenance Twp Building	64,610	0	0	143	0	0	0
Total Allocated	2,669,661	2,366	45	161,201	17,809	2	70,940
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	2,669,661	2,366	45	161,201	17,809	2	70,940
Adjustments	0	0	0	0	0	0	0
Proposed Costs	2,669,661	2,366	45	161,201	17,809	2	70,940

**West Norriton Township, Pennsylvania
County-Wide Full Cost Allocation Plan
For The Year Ended December 31, 2014
Allocated Costs By Department**

Detail

Central Service Departments	Highways & Roads	Waste Recycling	Leaf Removal	Snow Removal	Street Signs	Street Lighting	Storm Sewers/Drains
Building Use	0	0	0	0	0	0	0
Equipment Use	0	0	0	0	0	0	0
Insurance	0	0	675	0	1,351	0	0
Benefits	0	0	0	0	0	0	0
Pension	0	0	0	0	0	0	0
Solicitor's Fees	0	0	0	0	0	0	0
Commissioners	9,748	3,249	1,625	8,123	3,249	6,499	0
Administration	0	952	190	952	2,083	483	372
Auditor's Fee	0	154	30	154	345	82	62
Treasurer/Tax Collector	0	6	9	34	20	0	11
Info Technology	0	108	22	108	242	58	43
Engineer's Service	0	0	0	0	0	0	0
Repr Tools/Machinery	0	0	0	0	0	0	0
Public Works	773,624	0	0	0	0	0	0
Maintenance Twp Building	0	0	0	0	0	0	0
Total Allocated	783,372	4,469	2,551	9,371	7,290	7,122	488
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	783,372	4,469	2,551	9,371	7,290	7,122	488
Adjustments	0	0	0	0	0	0	0
Proposed Costs	783,372	4,469	2,551	9,371	7,290	7,122	488

**West Norriton Township, Pennsylvania
County-Wide Full Cost Allocation Plan
For The Year Ended December 31, 2014
Allocated Costs By Department**

Detail

Central Service Departments	Maint of Culverts	Resurfacing of Roads	Recreation/Culture	Parks & Playgrounds	Norristown Zoo	Mont Co Library	History Publications
Building Use	0	0	5,734	0	0	0	0
Equipment Use	0	0	2,650	0	0	0	0
Insurance	0	0	16,881	1,982	0	0	0
Benefits	0	0	104,796	0	0	0	0
Pension	0	0	11,665	0	0	0	0
Solicitor's Fees	0	0	3,281	0	0	0	0
Commissioners	0	0	10,464	0	0	0	0
Administration	1,744	95	53,802	3,027	126	126	247
Auditor's Fee	283	15	3,575	495	20	20	42
Treasurer/Tax Collector	5	87	434	10	1	4	17
Info Technology	199	11	3,426	347	14	14	29
Engineer's Service	0	0	0	0	0	0	0
Repr Tools/Machinery	0	0	0	0	0	0	0
Public Works	0	0	3,301	0	0	0	0
Maintenance Twp Building	0	0	5,992	0	0	0	0
Total Allocated	2,231	208	226,001	5,861	161	164	335
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	2,231	208	226,001	5,861	161	164	335
Adjustments	0	0	0	0	0	0	0
Proposed Costs	2,231	208	226,001	5,861	161	164	335

**West Norriton Township, Pennsylvania
County-Wide Full Cost Allocation Plan
For The Year Ended December 31, 2014
Allocated Costs By Department**

Detail

Central Service Departments	Transfers	Emergency Svcs Fund	Sewer Fund	Golf Course Fund	Capital Reserve Fund	Liquid Fuels Fund	Sinking Fund
Building Use	0	505	1,338	0	0	0	0
Equipment Use	0	819	1,325	0	0	0	0
Insurance	0	604	13,913	10,910	0	0	0
Benefits	0	0	153	3,695	0	0	0
Pension	0	0	0	29,164	0	0	0
Solicitor's Fees	0	72	54	6,358	0	0	0
Commissioners	0	2,974	20,095	11,373	1,625	1,625	3,249
Administration	617	2,206	197,068	107,472	828	426	734
Auditor's Fee	124	268	2,045	8,379	181	92	159
Treasurer/Tax Collector	756	0	0	0	0	0	0
Info Technology	86	910	1,978	3,859	126	65	112
Engineer's Service	0	0	0	0	0	0	0
Repr Tools/Machinery	0	0	0	0	0	0	0
Public Works	0	117	97,038	1,968	0	0	0
Maintenance Twp Building	0	527	1,398	0	0	0	0
Total Allocated	1,583	9,002	336,405	183,178	2,760	2,208	4,254
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	1,583	9,002	336,405	183,178	2,760	2,208	4,254
Adjustments	0	0	0	0	0	0	0
Proposed Costs	1,583	9,002	336,405	183,178	2,760	2,208	4,254

**West Norriton Township, Pennsylvania
County-Wide Full Cost Allocation Plan
For The Year Ended December 31, 2014
Allocated Costs By Department**

Detail

Central Service Departments	Other	SubTotal	Direct Billed	Unallocated	Total
Building Use	0	69,534	0	0	69,534
Equipment Use	0	41,823	0	0	41,823
Insurance	16,731	274,118	0	0	274,118
Benefits	0	1,449,710	0	0	1,449,710
Pension	0	661,198	0	0	661,198
Solicitor's Fees	23,858	47,264	0	0	47,264
Commissioners	8,123	155,011	0	0	155,011
Administration	2,938	593,323	0	0	593,323
Auditor's Fee	0	24,820	0	0	24,820
Treasurer/Tax Collector	0	4,360	0	21,732	26,092
Info Technology	0	80,957	0	0	80,957
Engineer's Service	0	54,327	0	0	54,327
Repr Tools/Machinery	0	0	0	0	0
Public Works	0	1,033,573	0	0	1,033,573
Maintenance Twp Building	0	72,670	0	0	72,670
Total Allocated	51,650	4,562,688	0	21,732	4,584,420
Roll Forward	0	0	0	0	0
Cost With Roll Forward	51,650	4,562,688	0	21,732	4,584,420
Adjustments	0	0	0	0	0
Proposed Costs	51,650	4,562,688	0	21,732	4,584,420

West Norriton Township, Pennsylvania
County-Wide Full Cost Allocation Plan
For The Year Ended December 31, 2014
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated
Building Use	0	98,013	
Equipment Use	0	230,909	
Insurance	312,071	0	
Benefits	1,798,830	0	
Pension	1,020,582	(294,324)	
Solicitor's Fees	114,793	0	
Commissioners	150,389	0	
Administration	362,996	0	
Auditor's Fee	32,900	0	
Treasurer/Tax Collector	13,421	0	
Info Technology	100,738	0	
Engineer's Service	52,139	0	
Repr Tools/Machinery	21,692	0	
Public Works	485,128	0	
Maintenance Twp Building	84,143	0	
Police			2,669,661
Fire			2,366
Ambulance Contribution			45
Building & Zoning			161,201
Zoning			17,809
Emergency Management			2
Planning			70,940
Highways & Roads			783,372
Waste Recycling			4,469
Leaf Removal			2,551
Snow Removal			9,371
Street Signs			7,290
Street Lighting			7,122
Storm Sewers/Drains			488
Maint of Culverts			2,231
Resurfacing of Roads			208
Recreation/Culture			226,001
Parks & Playgrounds			5,861
Norristown Zoo			161
Mont Co Library			164
History Publications			335
Transfers			1,583
Emergency Svcs Fund			9,002
Sewer Fund			336,405



**West Norriton Township, Pennsylvania
County-Wide Full Cost Allocation Plan
For The Year Ended December 31, 2014
Summary Of Allocated Costs**

Department	Total Expenditures	Cost Adjustments	Total Allocated	
Golf Course Fund			183,178	
Capital Reserve Fund			2,760	
Liquid Fuels Fund			2,208	
Sinking Fund			4,254	
Other			51,650	
Direct Billed Total			0	
Unallocated Total			21,732	
Totals	<u><u>4,549,822</u></u>	<u><u>34,598</u></u>	<u><u>4,584,420</u></u>	Deviation 0

**West Norriton Township, Pennsylvania
County-Wide Full Cost Allocation Plan
For The Year Ended December 31, 2014
Detail Of Allocated Costs**

Department	Building Use 1.5	Equipment Use 2.5	Insurance 3.5	Benefits 4.5	Pension 5.5	Commissioners 7.5	Administration 8.5
Building Use	(98,013)	0	0	0	0	0	0
Equipment Use	0	(230,909)	0	0	0	0	0
Insurance	0	0	(322,267)	0	0	0	9,854
Benefits	0	0	0	(1,806,178)	0	0	4,635
Pension	0	0	0	0	(728,276)	1,266	43
Solicitor's Fees	0	0	0	0	0	0	2,359
Commissioners	0	118	1,718	2,731	0	(211,870)	31,064
Administration	16,856	29,897	7,379	136,507	29,164	35,886	(699,441)
Auditor's Fee	0	0	0	0	0	1,625	126
Treasurer/Tax Collector	1,720	0	1,280	0	0	3,249	6,600
Info Technology	0	0	0	0	0	0	1,442
Engineer's Service	0	0	0	0	0	0	1,645
Repr Tools/Machinery	0	0	0	0	0	0	7,059
Public Works	9,903	159,071	37,772	217,230	37,914	14,833	34,858
Maintenance Twp Building	0	0	0	0	0	0	6,433
Police	61,819	36,516	210,691	1,292,577	611,620	30,317	120,380
Fire	0	236	0	690	0	994	332
Ambulance Contribution	0	0	0	0	0	0	31
Building & Zoning	138	277	366	47,799	8,749	2,335	94,880
Zoning	0	0	14	0	0	16,348	1,212
Emergency Management	0	0	0	0	0	0	0
Planning	0	0	0	0	0	12,996	0
Highways & Roads	0	0	0	0	0	9,748	0
Waste Recycling	0	0	0	0	0	3,249	952
Leaf Removal	0	0	675	0	0	1,625	190
Snow Removal	0	0	0	0	0	8,123	952
Street Signs	0	0	1,351	0	0	3,249	2,083
Street Lighting	0	0	0	0	0	6,499	483
Storm Sewers/Drains	0	0	0	0	0	0	372
Maint of Culverts	0	0	0	0	0	0	1,744
Resurfacing of Roads	0	0	0	0	0	0	95
Recreation/Culture	5,734	2,650	16,881	104,796	11,665	10,464	53,802
Parks & Playgrounds	0	0	1,982	0	0	0	3,027
Norristown Zoo	0	0	0	0	0	0	126
Mont Co Library	0	0	0	0	0	0	126
History Publications	0	0	0	0	0	0	247
Transfers	0	0	0	0	0	0	617
Emergency Svcs Fund	505	819	604	0	0	2,974	2,206



West Norriton Township, Pennsylvania
County-Wide Full Cost Allocation Plan
For The Year Ended December 31, 2014
Detail Of Allocated Costs

Department	Building Use 1.5	Equipment Use 2.5	Insurance 3.5	Benefits 4.5	Pension 5.5	Commissioners 7.5	Administration 8.5
Sewer Fund	1,338	1,325	13,913	153	0	20,095	197,068
Golf Course Fund	0	0	10,910	3,695	29,164	11,373	107,472
Capital Reserve Fund	0	0	0	0	0	1,625	828
Liquid Fuels Fund	0	0	0	0	0	1,625	426
Sinking Fund	0	0	0	0	0	3,249	734
Other	0	0	16,731	0	0	8,123	2,938
Direct Billings	0	0	0	0	0	0	0
Unallocated	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0



**West Norriton Township, Pennsylvania
County-Wide Full Cost Allocation Plan
For The Year Ended December 31, 2014
Detail Of Allocated Costs**

Department	Auditor's Fee 9.5	Treasurer/Tax Collector 10.5	Solicitor's Fees 6.5	Info Technology 11.5	Engineer's Service 12.5	Public Works 14.5	Maintenance Twp 15.5
Building Use	0	0	0	0	0	0	0
Equipment Use	0	0	0	0	0	0	0
Insurance	76	212	0	54	0	0	0
Benefits	874	1,220	0	619	0	0	0
Pension	10	692	0	7	0	0	0
Solicitor's Fees	452	78	(118,003)	321	0	0	0
Commissioners	1,920	102	22,539	1,289	0	0	0
Administration	1,001	246	45,687	9,756	0	6,613	17,453
Auditor's Fee	(34,687)	22	0	14	0	0	0
Treasurer/Tax Collector	340	(29,284)	470	60	0	363	1,781
Info Technology	237	84	0	(102,501)	0	0	0
Engineer's Service	294	43	0	206	(54,327)	0	0
Repr Tools/Machinery	1,149	18	0	3,791	0	0	0
Public Works	2,468	405	2,043	4,693	0	(1,040,549)	522
Maintenance Twp Building	1,046	70	0	734	0	0	(92,426)
Police	7,934	2,855	9,889	62,960	0	157,493	64,610
Fire	67	0	0	47	0	0	0
Ambulance Contribution	5	5	0	4	0	0	0
Building & Zoning	175	95	81	6,131	0	32	143
Zoning	114	9	54	58	0	0	0
Emergency Management	0	2	0	0	0	0	0
Planning	0	0	3,617	0	54,327	0	0
Highways & Roads	0	0	0	0	0	773,624	0
Waste Recycling	154	6	0	108	0	0	0
Leaf Removal	30	9	0	22	0	0	0
Snow Removal	154	34	0	108	0	0	0
Street Signs	345	20	0	242	0	0	0
Street Lighting	82	0	0	58	0	0	0
Storm Sewers/Drains	62	11	0	43	0	0	0
Maint of Culverts	283	5	0	199	0	0	0
Resurfacing of Roads	15	87	0	11	0	0	0
Recreation/Culture	3,575	434	3,281	3,426	0	3,301	5,992
Parks & Playgrounds	495	10	0	347	0	0	0
Norristown Zoo	20	1	0	14	0	0	0
Mont Co Library	20	4	0	14	0	0	0
History Publications	42	17	0	29	0	0	0
Transfers	124	756	0	86	0	0	0
Emergency Svcs Fund	268	0	72	910	0	117	527



West Norriton Township, Pennsylvania
County-Wide Full Cost Allocation Plan
For The Year Ended December 31, 2014
Detail Of Allocated Costs

Department	Auditor's Fee	Treasurer/Tax Collector	Solicitor's Fees	Info Technology	Engineer's Service	Public Works	Maintenance Twp
	9.5	10.5	6.5	11.5	12.5	14.5	15.5
Sewer Fund	2,045	0	54	1,978	0	97,038	1,398
Golf Course Fund	8,379	0	6,358	3,859	0	1,968	0
Capital Reserve Fund	181	0	0	126	0	0	0
Liquid Fuels Fund	92	0	0	65	0	0	0
Sinking Fund	159	0	0	112	0	0	0
Other	0	0	23,858	0	0	0	0
Direct Billings	0	0	0	0	0	0	0
Unallocated	0	21,732	0	0	0	0	0
Total	0	0	0	0	0	0	0

West Norriton Township, Pennsylvania
County-Wide Full Cost Allocation Plan
For The Year Ended December 31, 2014
Detail Of Allocated Costs

Department	Repr Tools/Machinery	Total Plan Allocated
	13.5	
Building Use	0	0
Equipment Use	0	0
Insurance	0	0
Benefits	0	0
Pension	0	0
Solicitor's Fees	0	0
Commissioners	0	0
Administration	0	0
Auditor's Fee	0	0
Treasurer/Tax Collector	0	0
Info Technology	0	0
Engineer's Service	0	0
Repr Tools/Machinery	(33,709)	0
Public Works	33,709	0
Maintenance Twp Building	0	0
Police	0	2,669,661
Fire	0	2,366
Ambulance Contribution	0	45
Building & Zoning	0	161,201
Zoning	0	17,809
Emergency Management	0	2
Planning	0	70,940
Highways & Roads	0	783,372
Waste Recycling	0	4,469
Leaf Removal	0	2,551
Snow Removal	0	9,371
Street Signs	0	7,290
Street Lighting	0	7,122
Storm Sewers/Drains	0	488
Maint of Culverts	0	2,231
Resurfacing of Roads	0	208
Recreation/Culture	0	226,001
Parks & Playgrounds	0	5,861
Norristown Zoo	0	161
Mont Co Library	0	164
History Publications	0	335
Transfers	0	1,583
Emergency Svcs Fund	0	9,002



**West Norriton Township, Pennsylvania
County-Wide Full Cost Allocation Plan
For The Year Ended December 31, 2014
Detail Of Allocated Costs**

Department	Repr Tools/Machinery 13.5	Total Plan Allocated
Sewer Fund	0	336,405
Golf Course Fund	0	183,178
Capital Reserve Fund	0	2,760
Liquid Fuels Fund	0	2,208
Sinking Fund	0	4,254
Other	0	51,650
Direct Billings	0	0
Unallocated	0	21,732
Total	0	4,584,420

**West Norriton Township, Pennsylvania
County-Wide Full Cost Allocation Plan
For The Year Ended December 31, 2014
Schedule E - Summary of Allocation Basis**

Department	Allocation Basis:	Allocation Source:
Building Use		
1.4.1 Twp Bldg	Square Footage Occupied By Department	Actual Measurements-Administration
1.4.2 PW Garage	Square Footage Occupied By Department	Actual Measurements-Administration
Equipment Use		
2.4.1 Telephone Equip	Number of Extensions By Department	Telephone Listing
2.4.2 Vehicles	Inventory Levels at 12/31/14	Inventory Reports
2.4.3 Contractor Equip	Inventory Levels at 12/31/14	Inventory Reports
2.4.4 Computer Equip	Number of Computers by Department/Fund	Administration
Insurance		
3.4.1 Workers Comp	Workers Comp Insurance By Department	Invoice Analysis
3.4.2 General Liab	Salaries & Wages By G/F Department	Statement of Rev & Expense
3.4.3 Official & Emp Bond	Direct Allocation to Applicable Departments	Invoice Analysis
3.4.4 Vehicle Ins	Number of Vehicles By Department	Vehicle Inventory List
3.4.5 Twp Bldg	Square Footage Occupied By Department	Actual Measurements-Administration
3.4.6 PW Garage	Square Footage Occupied By Department	Actual Measurements-Administration
3.4.7 Other Bldgs	Direct Allocation to Applicable Departments	Account Analysis/Statement Of Values
Benefits		
4.4.1 Health Care Insurance	Health Care Insurance Costs By Department Excluding Golf Fund	Benefits Report
4.4.2 Employee Life Insurance	Life Insurance Costs By Department	Benefits Report - Administration
4.4.3 Life Insurance-Retirees	Retirees Life Insurance Costs By Department	Benefits Cost Report - Administration
4.4.4 Social Security	Social Security Costs By Department Excluding Golf Fund	Benefits Cost Report - Administraiton
4.4.5 Unemployment Compensation	Unemployment Compensation Costs By Dept Excluding Golf Fund	Benefits Cost Report - Administration
Pension		
5.4.1 Non-Uniform Pension	Pension Costs By Department	Payroll Reports
5.4.2 Police Pension	Direct Allocation to Police	Payroll Reports
Solicitor's Fees		
6.4.1 Commiss Solicitor	Direct Allocation to Commissioners	Account Analysis
6.4.2 Other Legal	Legal Costs Incurred By Department	Account Analysis
6.4.3 Labor	Number of F/T Equivalent Employees By Department	Payroll Reports

**West Norriton Township, Pennsylvania
County-Wide Full Cost Allocation Plan
For The Year Ended December 31, 2014
Schedule E - Summary of Allocation Basis**

Department	Allocation Basis:	Allocation Source:
Commissioners		
7.4.1 Commissioners	Agenda Items By Department	Commissioners Office
7.4.2 Telephone	Number of Telephones By Department	Commissioners Office
7.4.3 Supplies	Number of F/T Employees By Department	Payroll Reports
Administration		
8.4.1 Twp Admin	Number of F/T Equivalent Employees By Department	Payroll Reports
8.4.2 Accounting	Number of Accounting Transactions By Department	Detail GL Reports
8.4.3 Payroll/Benefits	Number of F/T Equivalent Employees By Department	Payroll Reports
8.4.4 A/P	Number of A/P Transactions By Department	Detail GL Reports
8.4.5 Other Dept Support	Direct Allocation to Applicable Departments	Salary & Wage Analysis
Auditor's Fee		
9.4.1 Audit Fee	Number of Payroll & Non-Payroll Transactions By Department	Payroll & GL Report
Treasurer/Tax Collector		
10.4.1 W Norriton Twp Coll	Expenditures By G/F Department	Statement of Rev & Expense
Info Technology		
11.4.1 Financial System	Accounting Transactions By Department	Detail G/L Reports
11.4.2 Twp Bldg Wireless	Square Footage Occupied by Department	Actual Measurements-Administration
11.4.3 IT Block Time	Number of G/F Computers by Department	Administration
11.4.4 General IT	Number of Computers by Department/Fund	Administration
11.4.5 Other	Direct Allocation to Applicable Departments	Account Analysis
Engineer's Service		
12.4.1 Engineer's Svcs	Direct Allocation to Planning	Account Analysis
Repr Tools/Machinery		
13.4.1 PW Vehicle Maint	Direct Allocation to Public Works	Account Analysis
Public Works		
14.4.1 Twp Bldg	Square Footage Occupied By Department	Actual Measurements-Administration
14.4.2 Vehicle Maint	Vehicle Maintenance Costs By Department	Statement of Rev & Expense
14.4.3 Sewer	Direct Allocation to Sewer	Salary & Wage Analysis
14.4.4 Golf	Direct Allocation to Golf	Salary & Wage Analysis
14.4.5 Highways	Direct Allocation to Highways	Salary & Wage Analysis



**West Norriton Township, Pennsylvania
County-Wide Full Cost Allocation Plan
For The Year Ended December 31, 2014
Schedule E - Summary of Allocation Basis**

Department	Allocation Basis:	Allocation Source:
Maintenance Twp Building 15.4.1 Twp Bldg	Square Footage Occupied By Department	Actual Measurements-Administration

**West Norriton Township, Pennsylvania
Full Cost Allocation Plan
Building Use
Nature and Extent of Services**

For full cost purposes, a building use allowance in lieu of depreciation has been calculated for the Township Administration Building and Public Work Garage based on a 40 year useful life. For 2014 a total building use allowance of \$98,013 has been calculated. . The use allowances are, in turn, is allocated to departments within each building based upon net usable square feet occupied.

**West Norriton Township, Pennsylvania
County-Wide Full Cost Allocation Plan
For The Year Ended December 31, 2014
Schedule .2 - Costs To Be Allocated
For Department Building Use**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			0
Total Allocated Additions:			0	0
Building Use Charge	98,013			
Total Departmental Cost Adjustments:	98,013			98,013
Total To Be Allocated:	98,013	0		98,013

**West Norriton Township, Pennsylvania
County-Wide Full Cost Allocation Plan
For The Year Ended December 31, 2014
Schedule .3 - Costs Allocated By Activity
For Department Building Use**

	Total	General & Admin	Twp Bldg	PW Garage
Departmental Totals				
Total Expenditures	0	0	0	0
Deductions				
Total Deductions	0	0	0	0
Cost Adjustments				
Building Use Charge	98,013	0	88,615	9,398
Functional Cost	98,013	0	88,615	9,398
Allocation Step 1				
1st Allocation	98,013	0	88,615	9,398
Allocation Step 2				
2nd Allocation	0	0	0	0
Total For 0010 Building Use				
Total Allocated	98,013	0	88,615	9,398



**West Norriton Township, Pennsylvania
County-Wide Full Cost Allocation Plan
For The Year Ended December 31, 2014
Schedule .4 - Detail Activity Allocations
For Department Building Use**

Activity - Twp Bldg

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Administration	2,822	19.0213	16,856		16,856		16,856
Treasurer/Tax Collector	288	1.9412	1,720		1,720		1,720
Public Works	84	0.5694	505		505		505
Police	10,350	69.7629	61,819		61,819		61,819
Building & Zoning	23	0.1553	138		138		138
Recreation/Culture	960	6.4707	5,734		5,734		5,734
Emergency Svcs Fund	84	0.5694	505		505		505
Sewer Fund	224	1.5098	1,338		1,338		1,338
SubTotal	14,836	100.0000	88,615		88,615		88,615
Total	14,836	100.0000	88,615		88,615		88,615

Allocation Basis: Square Footage Occupied By Department

Allocation Source: Actual Measurements-Administration

**West Norriton Township, Pennsylvania
 County-Wide Full Cost Allocation Plan
 For The Year Ended December 31, 2014
 Schedule .4 - Detail Activity Allocations
 For Department Building Use**

Activity - PW Garage

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Public Works	7,440	100.0000	9,398		9,398		9,398
SubTotal	7,440	100.0000	9,398		9,398		9,398
Total	7,440	100.0000	9,398		9,398		9,398

Allocation Basis: Square Footage Occupied By Department

Allocation Source: Actual Measurements-Administration

**West Norriton Township, Pennsylvania
County-Wide Full Cost Allocation Plan
For The Year Ended December 31, 2014
Schedule .5 - Allocation Summary
For Department Building Use**

Receiving Department	Total	Twp Bldg	PW Garage
Administration	16,856	16,856	0
Treasurer/Tax Collector	1,720	1,720	0
Public Works	9,903	505	9,398
Police	61,819	61,819	0
Building & Zoning	138	138	0
Recreation/Culture	5,734	5,734	0
Emergency Svcs Fund	505	505	0
Sewer Fund	1,338	1,338	0
Direct Billed	0	0	0
Total	98,013	88,615	9,398

**West Norriton Township, Pennsylvania
Full Cost Allocation Plan
Equipment Use
Nature and Extent of Services**

Costs identified with telephone system equipment purchases have been segregated and amortized over a seven-year life. Telephone equipment depreciation has been allocated to central service departments based on actual inventory levels at December 31, 2014.

Costs identified with vehicle purchases have been segregated and amortized over a four-year life. Vehicle depreciation has been allocated to central service departments based on actual inventory levels at December 31, 2014.

Contractor's equipment depreciation has been allocated to central service departments based on actual inventory levels at December 31, 2014. The equipment depreciation is calculated on a 10-year useful life.

Costs identified with computer equipment have been segregated and amortized over a five-year life. Computers equipment depreciation has been allocated to central service departments based on actual inventory levels at December 31, 2014.

**West Norriton Township, Pennsylvania
County-Wide Full Cost Allocation Plan
For The Year Ended December 31, 2014
Schedule .2 - Costs To Be Allocated
For Department Equipment Use**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			0
Total Allocated Additions:			0	0
Equipment Use Charge	230,909			
Total Departmental Cost Adjustments:	230,909			230,909
Total To Be Allocated:	230,909	0		230,909

West Norriton Township, Pennsylvania
County-Wide Full Cost Allocation Plan
For The Year Ended December 31, 2014
Schedule .3 - Costs Allocated By Activity
For Department Equipment Use

	Total	General & Admin	Telephone Equip	Vehicles	Contractor Equip
Departmental Totals					
Total Expenditures	0	0	0	0	0
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
Equipment Use Charge	230,909	0	5,071	153,027	23,314
Functional Cost	230,909	0	5,071	153,027	23,314
Allocation Step 1					
1st Allocation	230,909	0	5,071	153,027	23,314
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 0020 Equipment Use					
Total Allocated	230,909	0	5,071	153,027	23,314

**West Norriton Township, Pennsylvania
 County-Wide Full Cost Allocation Plan
 For The Year Ended December 31, 2014
 Schedule .3 - Costs Allocated By Activity
 For Department Equipment Use**

	Computer Equip
Departmental Totals	
Total Expenditures	0
Deductions	
Total Deductions	0
Cost Adjustments	
Equipment Use Charge	49,497
Functional Cost	49,497
Allocation Step 1	
1st Allocation	49,497
Allocation Step 2	
2nd Allocation	0
Total For 0020 Equipment Use	
Total Allocated	49,497

**West Norriton Township, Pennsylvania
County-Wide Full Cost Allocation Plan
For The Year Ended December 31, 2014
Schedule .4 - Detail Activity Allocations
For Department Equipment Use**

Activity - Telephone Equip

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Commissioners	1.00	2.3256	118		118		118
Administration	8.00	18.6047	943		943		943
Public Works	2.44	5.6744	288		288		288
Police	23.00	53.4882	2,712		2,712		2,712
Fire	2.00	4.6512	236		236		236
Building & Zoning	1.12	2.6047	132		132		132
Recreation/Culture	2.00	4.6512	236		236		236
Emergency Svcs Fund	2.44	5.6744	288		288		288
Sewer Fund	1.00	2.3256	118		118		118
SubTotal	43.00	100.0000	5,071		5,071		5,071
Total	43.00	100.0000	5,071		5,071		5,071

Allocation Basis: Number of Extensions By Department

Allocation Source: Telephone Listing

**West Norriton Township, Pennsylvania
 County-Wide Full Cost Allocation Plan
 For The Year Ended December 31, 2014
 Schedule .4 - Detail Activity Allocations
 For Department Equipment Use**

Activity - Vehicles

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Administration	86,844	14.1877	21,711		21,711		21,711
Public Works	525,264	85.8123	131,316		131,316		131,316
SubTotal	612,108	100.0000	153,027		153,027		153,027
Total	612,108	100.0000	153,027		153,027		153,027

Allocation Basis: Inventory Levels at 12/31/14

Allocation Source: Inventory Reports

**West Norriton Township, Pennsylvania
County-Wide Full Cost Allocation Plan
For The Year Ended December 31, 2014
Schedule .4 - Detail Activity Allocations
For Department Equipment Use**

Activity - Contractor Equip

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Public Works	233,138	100.0000	23,314		23,314		23,314
SubTotal	233,138	100.0000	23,314		23,314		23,314
Total	233,138	100.0000	23,314		23,314		23,314

Allocation Basis: Inventory Levels at 12/31/14

Allocation Source: Inventory Reports

**West Norriton Township, Pennsylvania
County-Wide Full Cost Allocation Plan
For The Year Ended December 31, 2014
Schedule .4 - Detail Activity Allocations
For Department Equipment Use**

Activity - Computer Equip

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Administration	6.00	14.6341	7,243		7,243		7,243
Public Works	3.44	8.3902	4,153		4,153		4,153
Police	28.00	68.2928	33,804		33,804		33,804
Building & Zoning	0.12	0.2927	145		145		145
Recreation/Culture	2.00	4.8780	2,414		2,414		2,414
Emergency Svcs Fund	0.44	1.0732	531		531		531
Sewer Fund	1.00	2.4390	1,207		1,207		1,207
SubTotal	41.00	100.0000	49,497		49,497		49,497
Total	41.00	100.0000	49,497		49,497		49,497

Allocation Basis: Number of Computers by Department/Fund

Allocation Source: Administration

**West Norriton Township, Pennsylvania
County-Wide Full Cost Allocation Plan
For The Year Ended December 31, 2014
Schedule .5 - Allocation Summary
For Department Equipment Use**

Receiving Department	Total	Telephone Equip	Vehicles	Contractor Equip	Computer Equip
Commissioners	118	118	0	0	0
Administration	29,897	943	21,711	0	7,243
Public Works	159,071	288	131,316	23,314	4,153
Police	36,516	2,712	0	0	33,804
Fire	236	236	0	0	0
Building & Zoning	277	132	0	0	145
Recreation/Culture	2,650	236	0	0	2,414
Emergency Svcs Fund	819	288	0	0	531
Sewer Fund	1,325	118	0	0	1,207
Direct Billed	0	0	0	0	0
Total	230,909	5,071	153,027	23,314	49,497

**West Norriton Township, Pennsylvania
Full Cost Allocation Plan
Insurance
Nature and Extent of Services**

West Norriton Township purchases various types of insurance coverage for protection from liabilities associated with Township vehicles, personal injury, losses for any civil claims, property ownership and from general Township operations. The Township accumulates the cost of all insurance coverage in a separate account.

Workers Compensation insurance has been analyzed and allocated based on actual costs paid by department per the Township's benefit cost report.

Costs associated with the general liability insurance coverage have been allocated based on the total 2014 salary and wages paid for each department in the General Fund.

Public officials and employee bond coverages have been identified and allocated directly to applicable departments.

The costs of the automobile policy have been allocated to departments based on the number of covered automobiles by department.

Insurance premiums for commercial property are apportioned to the Township buildings based on a statement of values. Costs relating to the Township Building and Public Works Garage have been allocated to specific departments based on usable square footage of occupancy. All remaining properties have been further allocated to direct user departments.

**West Norriton Township, Pennsylvania
County-Wide Full Cost Allocation Plan
For The Year Ended December 31, 2014
Schedule .2 - Costs To Be Allocated
For Department Insurance**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	312,071			312,071
Administration		9,854	9,854	
Auditor's Fee		76	76	
Treasurer/Tax Collector		212	212	
Info Technology		54	54	
Total Allocated Additions:		<u>10,196</u>	<u>10,196</u>	10,196
Total To Be Allocated:	<u>312,071</u>	<u>10,196</u>		<u>322,267</u>

West Norriton Township, Pennsylvania
County-Wide Full Cost Allocation Plan
For The Year Ended December 31, 2014
Schedule .3 - Costs Allocated By Activity
For Department Insurance

	Total	General & Admin	Workers Comp	General Liab	Official & Emp Bond
Other Expense & Cost					
Bldgs & Equip Insurance	40,109	0	0	0	0
General Liability Insurance	18,089	0	0	18,089	0
Official & Employee Bonds	2,406	0	0	0	2,406
Insurance for Vehicles	23,546	0	0	0	0
Flood, Earthquake & Pollution Ins	7,019	0	0	0	0
Workers Compensation	220,902	0	220,902	0	0
Departmental Totals					
Total Expenditures	312,071	0	220,902	18,089	2,406
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	312,071	0	220,902	18,089	2,406
Allocation Step 1					
1st Allocation	312,071	0	220,902	18,089	2,406
Allocation Step 2					
Inbound- All Others	10,196	10,196	0	0	0
Reallocate Admin Costs		(10,196)	7,217	591	79
2nd Allocation	10,196	0	7,217	591	79
Total For 0030 Insurance					
Total Allocated	322,267	0	228,119	18,680	2,485

West Norriton Township, Pennsylvania
County-Wide Full Cost Allocation Plan
For The Year Ended December 31, 2014
Schedule .3 - Costs Allocated By Activity
For Department Insurance

	Vehicle Ins	Twp Bldg	PW Garage	Other Bldgs
Other Expense & Cost				
Bldgs & Equip Insurance	0	12,707	1,265	26,137
General Liability Insurance	0	0	0	0
Official & Employee Bonds	0	0	0	0
Insurance for Vehicles	23,546	0	0	0
Flood, Earthquake & Pollution Ins	0	2,224	221	4,574
Workers Compensation	0	0	0	0
Departmental Totals				
Total Expenditures	23,546	14,931	1,486	30,711
Deductions				
Total Deductions	0	0	0	0
Functional Cost	23,546	14,931	1,486	30,711
Allocation Step 1				
1st Allocation	23,546	14,931	1,486	30,711
Allocation Step 2				
Inbound- All Others	0	0	0	0
Reallocate Admin Costs	769	488	49	1,003
2nd Allocation	769	488	49	1,003
Total For 0030 Insurance				
Total Allocated	24,315	15,419	1,535	31,714

**West Norriton Township, Pennsylvania
County-Wide Full Cost Allocation Plan
For The Year Ended December 31, 2014
Schedule .4 - Detail Activity Allocations
For Department Insurance**

Activity - Workers Comp

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Commissioners	89	0.0328	73		73	2	75
Administration	930	0.3424	756		756	25	781
Public Works	32,619	12.0014	26,511		26,511	866	27,377
Police	208,162	76.5863	169,180		169,180	5,528	174,708
Building & Zoning	224	0.0827	183		183	6	189
Recreation/Culture	16,958	6.2394	13,783		13,783	450	14,233
Emergency Svcs Fund	614	0.2262	500		500	16	516
Sewer Fund	6	0.0023	5		5		5
Golf Course Fund	12,194	4.4865	9,911		9,911	324	10,235
SubTotal	271,800	100.0000	220,902		220,902	7,217	228,119
Total	271,800	100.0000	220,902		220,902	7,217	228,119

Allocation Basis: Workers Comp Insurance By Department

Allocation Source: Invoice Analysis

**West Norriton Township, Pennsylvania
County-Wide Full Cost Allocation Plan
For The Year Ended December 31, 2014
Schedule .4 - Detail Activity Allocations
For Department Insurance**

Activity - General Liab

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Commissioners	20,625	0.5004	91		91	3	94
Administration	361,516	8.7708	1,587		1,587	52	1,639
Treasurer/Tax Collector	10,000	0.2426	44		44	1	45
Public Works	445,050	10.7974	1,953		1,953	64	2,017
Police	3,032,406	73.5700	13,308		13,308	435	13,743
Building & Zoning	33,795	0.8199	148		148	5	153
Zoning	3,200	0.0776	14		14		14
Recreation/Culture	215,213	5.2213	944		944	31	975
SubTotal	4,121,807	100.0000	18,089		18,089	591	18,680
Total	4,121,807	100.0000	18,089		18,089	591	18,680

Allocation Basis: Salaries & Wages By G/F Department

Allocation Source: Statement of Rev & Expense

**West Norriton Township, Pennsylvania
County-Wide Full Cost Allocation Plan
For The Year Ended December 31, 2014
Schedule .4 - Detail Activity Allocations
For Department Insurance**

Activity - Official & Emp Bond

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Commissioners	1,500	62.3441	1,500		1,500	49	1,549
Treasurer/Tax Collector	906	37.6559	906		906	30	936
SubTotal	2,406	100.0000	2,406		2,406	79	2,485
Total	2,406	100.0000	2,406		2,406	79	2,485

Allocation Basis: Direct Allocation to Applicable Departments

Allocation Source: Invoice Analysis

**West Norriton Township, Pennsylvania
County-Wide Full Cost Allocation Plan
For The Year Ended December 31, 2014
Schedule .4 - Detail Activity Allocations
For Department Insurance**

Activity - Vehicle Ins

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Administration	3	8.3333	1,962		1,962	64	2,026
Public Works	10	27.7778	6,541		6,541	214	6,755
Police	17	47.2221	11,119		11,119	364	11,483
Leaf Removal	1	2.7778	654		654	21	675
Street Signs	2	5.5556	1,308		1,308	43	1,351
Recreation/Culture	1	2.7778	654		654	21	675
Golf Course Fund	1	2.7778	654		654	21	675
Other	1	2.7778	654		654	21	675
SubTotal	36	100.0000	23,546		23,546	769	24,315
Total	36	100.0000	23,546		23,546	769	24,315

Allocation Basis: Number of Vehicles By Department

Allocation Source: Vehicle Inventory List

**West Norriton Township, Pennsylvania
County-Wide Full Cost Allocation Plan
For The Year Ended December 31, 2014
Schedule .4 - Detail Activity Allocations
For Department Insurance**

Activity - Twp Bldg

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Administration	2,822	19.0213	2,840		2,840	93	2,933
Treasurer/Tax Collector	288	1.9412	290		290	9	299
Public Works	84	0.5694	85		85	3	88
Police	10,350	69.7629	10,417		10,417	340	10,757
Building & Zoning	23	0.1553	23		23	1	24
Recreation/Culture	960	6.4707	966		966	32	998
Emergency Svcs Fund	84	0.5694	85		85	3	88
Sewer Fund	224	1.5098	225		225	7	232
SubTotal	14,836	100.0000	14,931		14,931	488	15,419
Total	14,836	100.0000	14,931		14,931	488	15,419

Allocation Basis: Square Footage Occupied By Department

Allocation Source: Actual Measurements-Administration

**West Norriton Township, Pennsylvania
County-Wide Full Cost Allocation Plan
For The Year Ended December 31, 2014
Schedule .4 - Detail Activity Allocations
For Department Insurance**

Activity - PW Garage

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Public Works	7,440	100.0000	1,486		1,486	49	1,535
SubTotal	7,440	100.0000	1,486		1,486	49	1,535
Total	7,440	100.0000	1,486		1,486	49	1,535

Allocation Basis: Square Footage Occupied By Department

Allocation Source: Actual Measurements-Administration

**West Norriton Township, Pennsylvania
County-Wide Full Cost Allocation Plan
For The Year Ended December 31, 2014
Schedule .4 - Detail Activity Allocations
For Department Insurance**

Activity - Other Bldgs

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Parks & Playgrounds	1,633	6.2478	1,919		1,919	63	1,982
Sewer Fund	11,271	43.1228	13,243		13,243	433	13,676
Other	13,233	50.6294	15,549		15,549	507	16,056
SubTotal	26,137	100.0000	30,711		30,711	1,003	31,714
Total	26,137	100.0000	30,711		30,711	1,003	31,714

Allocation Basis: Direct Allocation to Applicable Departments

Allocation Source: Account Analysis/Statement Of Values

West Norriton Township, Pennsylvania
County-Wide Full Cost Allocation Plan
For The Year Ended December 31, 2014
Schedule .5 - Allocation Summary
For Department Insurance

Receiving Department	Total	Workers Comp	General Liab	Official & Emp Bond	Vehicle Ins	Twp Bldg	PW Garage
Commissioners	1,718	75	94	1,549	0	0	0
Administration	7,379	781	1,639	0	2,026	2,933	0
Treasurer/Tax Collector	1,280	0	45	936	0	299	0
Public Works	37,772	27,377	2,017	0	6,755	88	1,535
Police	210,691	174,708	13,743	0	11,483	10,757	0
Building & Zoning	366	189	153	0	0	24	0
Zoning	14	0	14	0	0	0	0
Leaf Removal	675	0	0	0	675	0	0
Street Signs	1,351	0	0	0	1,351	0	0
Recreation/Culture	16,881	14,233	975	0	675	998	0
Parks & Playgrounds	1,982	0	0	0	0	0	0
Emergency Svcs Fund	604	516	0	0	0	88	0
Sewer Fund	13,913	5	0	0	0	232	0
Golf Course Fund	10,910	10,235	0	0	675	0	0
Other	16,731	0	0	0	675	0	0
Direct Billed	0	0	0	0	0	0	0
Total	322,267	228,119	18,680	2,485	24,315	15,419	1,535

**West Norriton Township, Pennsylvania
 County-Wide Full Cost Allocation Plan
 For The Year Ended December 31, 2014
 Schedule .5 - Allocation Summary
 For Department Insurance**

Receiving Department	Other Bldgs
Commissioners	0
Administration	0
Treasurer/Tax Collector	0
Public Works	0
Police	0
Building & Zoning	0
Zoning	0
Leaf Removal	0
Street Signs	0
Recreation/Culture	0
Parks & Playgrounds	1,982
Emergency Svcs Fund	0
Sewer Fund	13,676
Golf Course Fund	0
Other	16,056
Direct Billed	0
Total	31,714

**West Norriton Township, Pennsylvania
Full Cost Allocation Plan
Benefits
Nature and Extent of Services**

The Township of West Norriton has various insurance coverages. The Township provides hospitalization, life insurance, social security and unemployment compensation insurance for its employees. Costs associated with fringe benefits are identified and allocated as follows:

- Health Insurance – allocated based on actual health care costs by department, excluding Golf.
- Employees Life Insurance - allocated based on actual life insurance costs by department.
- Retirees Life Insurance - allocated based on actual retirees life insurance costs by department.
- Social Security - allocated based on actual social security costs by department, excluding Golf.
- Unemployment Compensation Insurance - allocated based on actual unemployment costs by department, excluding Golf..

**West Norriton Township, Pennsylvania
County-Wide Full Cost Allocation Plan
For The Year Ended December 31, 2014
Schedule .2 - Costs To Be Allocated
For Department Benefits**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,798,830			1,798,830
Administration		4,635	4,635	
Auditor's Fee		874	874	
Treasurer/Tax Collector		1,220	1,220	
Info Technology		619	619	
Total Allocated Additions:		<u>7,348</u>	<u>7,348</u>	<u>7,348</u>
Total To Be Allocated:	<u>1,798,830</u>	<u>7,348</u>		<u>1,806,178</u>

West Norriton Township, Pennsylvania
County-Wide Full Cost Allocation Plan
For The Year Ended December 31, 2014
Schedule .3 - Costs Allocated By Activity
For Department Benefits

	Total	General & Admin	Health Care Insurance	Employee Life Insurance	Life Insurance-Retirees
Other Expense & Cost					
Health Care Insurance	1,562,299	0	1,562,299	0	0
Employee Life Insurance	48,835	0	0	48,835	0
Life Insurance-Retirees	12,550	0	0	0	12,550
Social Security	134,396	0	0	0	0
Unemployment Comp Insurance	40,750	0	0	0	0
Departmental Totals					
Total Expenditures	1,798,830	0	1,562,299	48,835	12,550
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost					
Functional Cost	1,798,830	0	1,562,299	48,835	12,550
Allocation Step 1					
1st Allocation	1,798,830	0	1,562,299	48,835	12,550
Allocation Step 2					
Inbound- All Others	7,348	7,348	0	0	0
Reallocate Admin Costs		(7,348)	6,383	199	51
2nd Allocation	7,348	0	6,383	199	51
Total For 0040 Benefits					
Total Allocated	1,806,178	0	1,568,682	49,034	12,601

**West Norriton Township, Pennsylvania
County-Wide Full Cost Allocation Plan
For The Year Ended December 31, 2014
Schedule .3 - Costs Allocated By Activity
For Department Benefits**

	Social Security	Unemployment Compensation
Other Expense & Cost		
Health Care Insurance	0	0
Employee Life Insurance	0	0
Life Insurance-Retirees	0	0
Social Security	134,396	0
Unemployment Comp Insurance	0	40,750
Departmental Totals		
Total Expenditures	134,396	40,750
Deductions		
Total Deductions	0	0
Functional Cost		
Functional Cost	134,396	40,750
Allocation Step 1		
1st Allocation	134,396	40,750
Allocation Step 2		
Inbound- All Others	0	0
Reallocate Admin Costs	549	166
2nd Allocation	549	166
Total For 0040 Benefits		
Total Allocated	134,945	40,916

**West Norriton Township, Pennsylvania
County-Wide Full Cost Allocation Plan
For The Year Ended December 31, 2014
Schedule .4 - Detail Activity Allocations
For Department Benefits**

Activity - Health Care Insurance

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Administration	104,173	6.6596	104,042		104,042	425	104,467
Public Works	171,832	10.9848	171,616		171,616	701	172,317
Police	1,169,063	74.7357	1,167,595		1,167,595	4,770	1,172,365
Building & Zoning	39,839	2.5468	39,789		39,789	163	39,952
Recreation/Culture	79,357	5.0731	79,257		79,257	324	79,581
SubTotal	1,564,264	100.0000	1,562,299		1,562,299	6,383	1,568,682
Total	1,564,264	100.0000	1,562,299		1,562,299	6,383	1,568,682

Allocation Basis: Health Care Insurance Costs By Department Exluding Golf Fund

Allocation Source: Benefits Report

**West Norriton Township, Pennsylvania
County-Wide Full Cost Allocation Plan
For The Year Ended December 31, 2014
Schedule .4 - Detail Activity Allocations
For Department Benefits**

Activity - Employee Life Insurance

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Administration	3,750	7.7191	3,770		3,770	15	3,785
Public Works	4,565	9.3967	4,589		4,589	19	4,608
Police	33,843	69.6629	34,020		34,020	139	34,159
Building & Zoning	1,004	2.0667	1,009		1,009	4	1,013
Recreation/Culture	1,758	3.6187	1,767		1,767	7	1,774
Golf Course Fund	3,661	7.5359	3,680		3,680	15	3,695
SubTotal	48,581	100.0000	48,835		48,835	199	49,034
Total	48,581	100.0000	48,835		48,835	199	49,034

Allocation Basis: Life Insurance Costs By Department

Allocation Source: Benefits Report - Administration

**West Norriton Township, Pennsylvania
County-Wide Full Cost Allocation Plan
For The Year Ended December 31, 2014
Schedule .4 - Detail Activity Allocations
For Department Benefits**

Activity - Life Insurance-Retirees

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Police	12,550	100.0000	12,550		12,550	51	12,601
SubTotal	12,550	100.0000	12,550		12,550	51	12,601
Total	12,550	100.0000	12,550		12,550	51	12,601

Allocation Basis: Retirees Life Insurance Costs By Department

Allocation Source: Benefits Cost Report - Administration

**West Norriton Township, Pennsylvania
County-Wide Full Cost Allocation Plan
For The Year Ended December 31, 2014
Schedule .4 - Detail Activity Allocations
For Department Benefits**

Activity - Social Security

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Commissioners	2,354	1.7979	2,416		2,416	10	2,426
Administration	24,290	18.5522	24,933		24,933	102	25,035
Public Works	33,649	25.7004	34,540		34,540	141	34,681
Police	47,929	36.6071	49,199		49,199	201	49,400
Fire	669	0.5110	687		687	3	690
Building & Zoning	5,693	4.3482	5,844		5,844	24	5,868
Recreation/Culture	16,267	12.4244	16,698		16,698	68	16,766
Sewer Fund	77	0.0588	79		79		79
SubTotal	130,928	100.0000	134,396		134,396	549	134,945
Total	130,928	100.0000	134,396		134,396	549	134,945

Allocation Basis: Social Security Costs By Department Excluding Golf Fund

Allocation Source: Benefits Cost Report - Administration

**West Norriton Township, Pennsylvania
County-Wide Full Cost Allocation Plan
For The Year Ended December 31, 2014
Schedule .4 - Detail Activity Allocations
For Department Benefits**

Activity - Unemployment Compensation

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Commissioners	288	0.7457	304		304	1	305
Administration	3,040	7.8710	3,207		3,207	13	3,220
Public Works	5,309	13.7457	5,601		5,601	23	5,624
Police	22,703	58.7810	23,954		23,954	98	24,052
Building & Zoning	912	2.3613	962		962	4	966
Recreation/Culture	6,301	16.3141	6,648		6,648	27	6,675
Sewer Fund	70	0.1812	74		74		74
SubTotal	38,623	100.0000	40,750		40,750	166	40,916
Total	38,623	100.0000	40,750		40,750	166	40,916

Allocation Basis: Unemployment Compensation Costs By Dept Excluding Golf Fund

Allocation Source: Benefits Cost Report - Administration

**West Norriton Township, Pennsylvania
County-Wide Full Cost Allocation Plan
For The Year Ended December 31, 2014
Schedule .5 - Allocation Summary
For Department Benefits**

Receiving Department	Total	Health Care Insurance	Employee Life Insurance	Life Insurance-Retirees	Social Security	Unemployment
Commissioners	2,731	0	0	0	2,426	305
Administration	136,507	104,467	3,785	0	25,035	3,220
Public Works	217,230	172,317	4,608	0	34,681	5,624
Police	1,292,577	1,172,365	34,159	12,601	49,400	24,052
Fire	690	0	0	0	690	0
Building & Zoning	47,799	39,952	1,013	0	5,868	966
Recreation/Culture	104,796	79,581	1,774	0	16,766	6,675
Sewer Fund	153	0	0	0	79	74
Golf Course Fund	3,695	0	3,695	0	0	0
Direct Billed	0	0	0	0	0	0
Total	1,806,178	1,568,682	49,034	12,601	134,945	40,916

**West Norriton Township, Pennsylvania
Full Cost Allocation Plan
Pension
Nature and Extent of Services**

The Township of West Norriton provide a pension program for its employees. All full time employees participate in the pension fund. Costs associated with the non-uniform pension participants have been allocated based on actual pension costs by department. Costs associated with the uniformed pension have been allocated directly to Police.

**West Norriton Township, Pennsylvania
County-Wide Full Cost Allocation Plan
For The Year Ended December 31, 2014
Schedule .2 - Costs To Be Allocated
For Department Pension**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,020,582			1,020,582
Commissioners		1,266	1,266	
Administration		43	43	
Auditor's Fee		10	10	
Treasurer/Tax Collector		692	692	
Info Technology		7	7	
Total Allocated Additions:		<u>2,018</u>	<u>2,018</u>	2,018
State Aid	(294,324)			
Total Departmental Cost Adjustments:	<u>(294,324)</u>			(294,324)
Total To Be Allocated:	<u>726,258</u>	<u>2,018</u>	<u>728,276</u>	<u>728,276</u>

West Norriton Township, Pennsylvania
County-Wide Full Cost Allocation Plan
For The Year Ended December 31, 2014
Schedule .3 - Costs Allocated By Activity
For Department Pension

	Total	General & Admin	Non-Uniform Pension	Police Pension
Other Expense & Cost				
Employee Pension-Non Police	232,544	0	232,544	0
Employee Pension-Police	788,038	0	0	788,038
Departmental Totals				
Total Expenditures	1,020,582	0	232,544	788,038
Deductions				
Total Deductions	0	0	0	0
Cost Adjustments				
State Aid	(294,324)	0	(92,944)	(201,380)
Functional Cost	726,258	0	139,600	586,658
Allocation Step 1				
1st Allocation	726,258	0	139,600	586,658
Allocation Step 2				
Inbound- All Others	2,018	2,018	0	0
Reallocate Admin Costs		(2,018)	388	1,630
2nd Allocation	2,018	0	388	1,630
Total For 0050 Pension				
Total Allocated	728,276	0	139,988	588,288

**West Norriton Township, Pennsylvania
County-Wide Full Cost Allocation Plan
For The Year Ended December 31, 2014
Schedule .4 - Detail Activity Allocations
For Department Pension**

Activity - Non-Uniform Pension

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Administration	29,083	20.8334	29,083		29,083	81	29,164
Public Works	37,808	27.0834	37,809		37,809	105	37,914
Police	23,266	16.6667	23,267		23,267	65	23,332
Building & Zoning	8,724	6.2500	8,725		8,725	24	8,749
Recreation/Culture	11,633	8.3333	11,633		11,633	32	11,665
Golf Course Fund	29,083	20.8332	29,083		29,083	81	29,164
SubTotal	139,599	100.0000	139,600		139,600	388	139,988
Total	139,599	100.0000	139,600		139,600	388	139,988

Allocation Basis: Pension Costs By Department

Allocation Source: Payroll Reports

**West Norriton Township, Pennsylvania
County-Wide Full Cost Allocation Plan
For The Year Ended December 31, 2014
Schedule .4 - Detail Activity Allocations
For Department Pension**

Activity - Police Pension

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Police	100.00	100.0000	586,658		586,658	1,630	588,288
SubTotal	100.00	100.0000	586,658		586,658	1,630	588,288
Total	100.00	100.0000	586,658		586,658	1,630	588,288

Allocation Basis: Direct Allocation to Police

Allocation Source: Payroll Reports

**West Norriton Township, Pennsylvania
County-Wide Full Cost Allocation Plan
For The Year Ended December 31, 2014
Schedule .5 - Allocation Summary
For Department Pension**

Receiving Department	Total	Non-Uniform Pension	Police Pension
Administration	29,164	29,164	0
Public Works	37,914	37,914	0
Police	611,620	23,332	588,288
Building & Zoning	8,749	8,749	0
Recreation/Culture	11,665	11,665	0
Golf Course Fund	29,164	29,164	0
Direct Billed	0	0	0
Total	728,276	139,988	588,288

**West Norriton Township, Pennsylvania
Full Cost Allocation Plan
Solicitor's Fees
Nature and Extent of Services**

The Township's Solicitor is charged with the responsibility for handling all legal matters for the Township. The costs relative to the Board of Commissioners is allocated directly to the Board. Other legal fees consist of the drafting of Township ordinances, bonds, contracts, obligations, conveyances, leases and assurances, the resolution of all actions brought by or against the Township, and serving as Hearing Officer for business appeals. The costs associated with these services have been classified as "Other Legal" and allocated directly to the user departments based on the actual costs relative to each department.

The costs associated with the labor matters have been allocated based on the number of full-time equivalent employees by department.

**West Norriton Township, Pennsylvania
County-Wide Full Cost Allocation Plan
For The Year Ended December 31, 2014
Schedule .2 - Costs To Be Allocated
For Department Solicitor's Fees**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	114,793			114,793
Administration		2,359	2,359	
Auditor's Fee		452	452	
Treasurer/Tax Collector		78	78	
Info Technology		321	321	
Total Allocated Additions:		<u>3,210</u>	<u>3,210</u>	<u>3,210</u>
Total To Be Allocated:	<u>114,793</u>	<u>3,210</u>		<u>118,003</u>

**West Norriton Township, Pennsylvania
County-Wide Full Cost Allocation Plan
For The Year Ended December 31, 2014
Schedule .3 - Costs Allocated By Activity
For Department Solicitor's Fees**

	Total	General & Admin	Commiss Solicitor	Other Legal	Labor
Other Expense & Cost					
Solicitor Fees	21,750	0	21,750	0	0
Other Legal Expenses	93,043	0	0	73,485	19,558
Departmental Totals					
Total Expenditures	114,793	0	21,750	73,485	19,558
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost					
Functional Cost	114,793	0	21,750	73,485	19,558
Allocation Step 1					
1st Allocation	114,793	0	21,750	73,485	19,558
Allocation Step 2					
Inbound- All Others	3,210	3,210	0	0	0
Reallocate Admin Costs		(3,210)	608	2,055	547
2nd Allocation	3,210	0	608	2,055	547
Total For 0100 Solicitor's Fees					
Total Allocated	118,003	0	22,358	75,540	20,105

**West Norriton Township, Pennsylvania
County-Wide Full Cost Allocation Plan
For The Year Ended December 31, 2014
Schedule .4 - Detail Activity Allocations
For Department Solicitor's Fees**

Activity - Commiss Solicitor

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Commissioners	100.00	100.0000	21,750		21,750	608	22,358
SubTotal	100.00	100.0000	21,750		21,750	608	22,358
Total	100.00	100.0000	21,750		21,750	608	22,358

Allocation Basis: Direct Allocation to Commissioners

Allocation Source: Account Analysis

**West Norriton Township, Pennsylvania
County-Wide Full Cost Allocation Plan
For The Year Ended December 31, 2014
Schedule .4 - Detail Activity Allocations
For Department Solicitor's Fees**

Activity - Other Legal

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Administration	43,072	58.6134	43,072		43,072	1,205	44,277
Police	2,425	3.3000	2,425		2,425	68	2,493
Planning	3,519	4.7887	3,519		3,519	98	3,617
Golf Course Fund	1,260	1.7146	1,260		1,260	35	1,295
Other	23,209	31.5833	23,209		23,209	649	23,858
SubTotal	73,485	100.0000	73,485		73,485	2,055	75,540
Total	73,485	100.0000	73,485		73,485	2,055	75,540

Allocation Basis: Legal Costs Incurred By Department

Allocation Source: Account Analysis

**West Norriton Township, Pennsylvania
County-Wide Full Cost Allocation Plan
For The Year Ended December 31, 2014
Schedule .4 - Detail Activity Allocations
For Department Solicitor's Fees**

Activity - Labor

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Commissioners	0.76	0.8993	176		176	5	181
Administration	6.00	7.0144	1,372		1,372	38	1,410
Treasurer/Tax Collector	2.00	2.3381	457		457	13	470
Public Works	8.69	10.1619	1,987		1,987	56	2,043
Police	31.46	36.7805	7,194		7,194	202	7,396
Building & Zoning	0.34	0.4047	79		79	2	81
Zoning	0.23	0.2698	53		53	1	54
Recreation/Culture	13.96	16.3219	3,192		3,192	89	3,281
Emergency Svcs Fund	0.30	0.3597	70		70	2	72
Sewer Fund	0.23	0.2698	53		53	1	54
Golf Course Fund	21.53	25.1799	4,925		4,925	138	5,063
SubTotal	85.53	100.0000	19,558		19,558	547	20,105
Total	85.53	100.0000	19,558		19,558	547	20,105

Allocation Basis: Number of F/T Equivalent Employees By Department

Allocation Source: Payroll Reports

**West Norriton Township, Pennsylvania
County-Wide Full Cost Allocation Plan
For The Year Ended December 31, 2014
Schedule .5 - Allocation Summary
For Department Solicitor's Fees**

Receiving Department	Total	Commiss Solicitor	Other Legal	Labor
Commissioners	22,539	22,358	0	181
Administration	45,687	0	44,277	1,410
Treasurer/Tax Collector	470	0	0	470
Public Works	2,043	0	0	2,043
Police	9,889	0	2,493	7,396
Building & Zoning	81	0	0	81
Zoning	54	0	0	54
Planning	3,617	0	3,617	0
Recreation/Culture	3,281	0	0	3,281
Emergency Svcs Fund	72	0	0	72
Sewer Fund	54	0	0	54
Golf Course Fund	6,358	0	1,295	5,063
Other	23,858	0	23,858	0
Direct Billed	0	0	0	0
Total	118,003	22,358	75,540	20,105

**West Norriton Township, Pennsylvania
Full Cost Allocation Plan
Board of Commissioners
Nature and Extent of Services**

The Board of Commissioners establishes policies for the Township of West Norriton. The Board of Commissioners is responsible for providing information to Township departments relative to meeting schedules and calendars, ordinances, codes, and various other support duties as needed. Costs relative to these duties are allocated based on the number of agenda items identified by department.

County-wide telephone costs are located in this department have been allocated based on the number telephone extensions by department in 2014.

Supplies costs are located in this department have been allocated based on the number employees by department that utilize the supplies during 2014.

**West Norriton Township, Pennsylvania
County-Wide Full Cost Allocation Plan
For The Year Ended December 31, 2014
Schedule .2 - Costs To Be Allocated
For Department Commissioners**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	150,389			150,389
Equipment Use	118		118	
Insurance	1,664	54	1,718	
Benefits	2,720	11	2,731	
Solicitor's Fees	21,926	613	22,539	
Commissioners		840	840	
Administration		31,064	31,064	
Auditor's Fee		1,920	1,920	
Treasurer/Tax Collector		102	102	
Info Technology		1,289	1,289	
Total Allocated Additions:	26,428	35,893	62,321	62,321
Total To Be Allocated:	176,817	35,893		212,710

West Norriton Township, Pennsylvania
County-Wide Full Cost Allocation Plan
For The Year Ended December 31, 2014
Schedule .3 - Costs Allocated By Activity
For Department Commissioners

	Total	General & Admin	Commissioners	Telephone	Supplies
Wages & Benefits					
Salaries & Wages	20,625	0	20,625	0	0
Other Expense & Cost					
Office Supplies	27,624	0	0	0	27,624
Office Equip & Leases	5,723	0	5,723	0	0
Other Admin Expenses	29,662	0	29,662	0	0
Telephone	21,363	0	0	21,363	0
Advertising & Printing	23,205	0	23,205	0	0
Public Officials Liability Ins	9,357	0	9,357	0	0
Association Dues & Expenses	12,830	0	12,830	0	0
Departmental Totals					
Total Expenditures	150,389	0	101,402	21,363	27,624
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	150,389	0	101,402	21,363	27,624
Allocation Step 1					
Inbound- All Others	26,428	0	26,428	0	0
1st Allocation	176,817	0	127,830	21,363	27,624
Allocation Step 2					
Inbound- All Others	35,893	0	35,893	0	0
2nd Allocation	35,893	0	35,893	0	0
Total For 0060 Commissioners					
Total Allocated	212,710	0	163,723	21,363	27,624



West Norriton Township, Pennsylvania
County-Wide Full Cost Allocation Plan
For The Year Ended December 31, 2014
Schedule .4 - Detail Activity Allocations
For Department Commissioners

Activity - Commissioners

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Pension	1	0.9901	1,266		1,266		1,266
Administration	18	17.8217	22,780		22,780	6,458	29,238
Auditor's Fee	1	0.9901	1,266		1,266	359	1,625
Treasurer/Tax Collector	2	1.9802	2,531		2,531	718	3,249
Public Works	6	5.9406	7,594		7,594	2,154	9,748
Police	3	2.9703	3,797		3,797	1,077	4,874
Building & Zoning	1	0.9901	1,266		1,266	359	1,625
Zoning	10	9.9010	12,656		12,656	3,589	16,245
Planning	8	7.9208	10,125		10,125	2,871	12,996
Highways & Roads	6	5.9406	7,594		7,594	2,154	9,748
Waste Recycling	2	1.9802	2,531		2,531	718	3,249
Leaf Removal	1	0.9901	1,266		1,266	359	1,625
Snow Removal	5	4.9505	6,328		6,328	1,795	8,123
Street Signs	2	1.9802	2,531		2,531	718	3,249
Street Lighting	4	3.9604	5,063		5,063	1,436	6,499
Recreation/Culture	2	1.9802	2,531		2,531	718	3,249
Emergency Svcs Fund	1	0.9901	1,266		1,266	359	1,625
Sewer Fund	12	11.8812	15,188		15,188	4,307	19,495
Golf Course Fund	7	6.9307	8,860		8,860	2,513	11,373
Capital Reserve Fund	1	0.9901	1,266		1,266	359	1,625
Liquid Fuels Fund	1	0.9901	1,266		1,266	359	1,625
Sinking Fund	2	1.9802	2,531		2,531	718	3,249
Other	5	4.9505	6,328		6,328	1,795	8,123
SubTotal	101	100.0000	127,830		127,830	35,893	163,723
Total	101	100.0000	127,830		127,830	35,893	163,723

**West Norriton Township, Pennsylvania
County-Wide Full Cost Allocation Plan
For The Year Ended December 31, 2014
Schedule .4 - Detail Activity Allocations
For Department Commissioners**

Allocation Basis: Agenda Items By Department

Allocation Source: Commissioners Office

**West Norriton Township, Pennsylvania
County-Wide Full Cost Allocation Plan
For The Year Ended December 31, 2014
Schedule .4 - Detail Activity Allocations
For Department Commissioners**

Activity - Telephone

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Commissioners	1.00	2.3256	497		497		497
Administration	8.00	18.6047	3,975		3,975		3,975
Public Works	2.44	5.6744	1,212		1,212		1,212
Police	23.00	53.4882	11,426		11,426		11,426
Fire	2.00	4.6512	994		994		994
Building & Zoning	1.12	2.6047	556		556		556
Recreation/Culture	2.00	4.6512	994		994		994
Emergency Svcs Fund	2.44	5.6744	1,212		1,212		1,212
Sewer Fund	1.00	2.3256	497		497		497
SubTotal	43.00	100.0000	21,363		21,363		21,363
Total	43.00	100.0000	21,363		21,363		21,363

Allocation Basis: Number of Telephones By Department

Allocation Source: Commissioners Office

**West Norriton Township, Pennsylvania
County-Wide Full Cost Allocation Plan
For The Year Ended December 31, 2014
Schedule .4 - Detail Activity Allocations
For Department Commissioners**

Activity - Supplies

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Commissioners	0.76	1.2407	343		343		343
Administration	6.00	9.6774	2,673		2,673		2,673
Public Works	8.69	14.0199	3,873		3,873		3,873
Police	31.46	50.7444	14,017		14,017		14,017
Building & Zoning	0.34	0.5583	154		154		154
Zoning	0.23	0.3722	103		103		103
Recreation/Culture	13.96	22.5186	6,221		6,221		6,221
Emergency Svcs Fund	0.30	0.4963	137		137		137
Sewer Fund	0.23	0.3722	103		103		103
SubTotal	62.00	100.0000	27,624		27,624		27,624
Total	62.00	100.0000	27,624		27,624		27,624

Allocation Basis: Number of F/T Employees By Department

Allocation Source: Payroll Reports

West Norriton Township, Pennsylvania
County-Wide Full Cost Allocation Plan
For The Year Ended December 31, 2014
Schedule .5 - Allocation Summary
For Department Commissioners

Receiving Department	Total	Commissioners	Telephone	Supplies
Pension	1,266	1,266	0	0
Commissioners	840	0	497	343
Administration	35,886	29,238	3,975	2,673
Auditor's Fee	1,625	1,625	0	0
Treasurer/Tax Collector	3,249	3,249	0	0
Public Works	14,833	9,748	1,212	3,873
Police	30,317	4,874	11,426	14,017
Fire	994	0	994	0
Building & Zoning	2,335	1,625	556	154
Zoning	16,348	16,245	0	103
Planning	12,996	12,996	0	0
Highways & Roads	9,748	9,748	0	0
Waste Recycling	3,249	3,249	0	0
Leaf Removal	1,625	1,625	0	0
Snow Removal	8,123	8,123	0	0
Street Signs	3,249	3,249	0	0
Street Lighting	6,499	6,499	0	0
Recreation/Culture	10,464	3,249	994	6,221
Emergency Svcs Fund	2,974	1,625	1,212	137
Sewer Fund	20,095	19,495	497	103
Golf Course Fund	11,373	11,373	0	0
Capital Reserve Fund	1,625	1,625	0	0
Liquid Fuels Fund	1,625	1,625	0	0
Sinking Fund	3,249	3,249	0	0
Other	8,123	8,123	0	0
Direct Billed	0	0	0	0
Total	212,710	163,723	21,363	27,624

**West Norriton Township, Pennsylvania
Full Cost Allocation Plan
Administration
Nature and Extent of Services**

The Administration Department performs a variety of functions pertaining primarily to the administration of the Township's employees and accountability for revenues and expenditures.

Costs identified as Township administration have been allocated based on the number of full-time equivalent employees by department.

The Finance section of the Administration Department is responsible for, but not limited to, general accounting activities which include maintenance of the general ledger, subsidiary ledgers, and all other financial records of the Township, processing and payment of all bills, monitoring of expenditures throughout the year, preparation of monthly financial statements, reconciliation of Township bank accounts, and maintenance and review of internal and financial controls. Costs associated with these items have been allocated based on the total number of accounting transactions by department.

The administration of all duties and tasks applicable to payroll and benefits have been allocated based on the number of full-time equivalent employees by department in 2014.

The costs specific to processing accounts payable transactions have been separately identified and allocated based on the number of accounts payable transactions by department in 2014.

Other direct support has been identified and allocated directly to applicable departments.

**West Norriton Township, Pennsylvania
County-Wide Full Cost Allocation Plan
For The Year Ended December 31, 2014
Schedule .2 - Costs To Be Allocated
For Department Administration**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	362,996			362,996
Building Use	16,856		16,856	
Equipment Use	29,897		29,897	
Insurance	7,145	234	7,379	
Benefits	135,952	555	136,507	
Pension	29,083	81	29,164	
Solicitor's Fees	44,444	1,243	45,687	
Commissioners	29,428	6,458	35,886	
Administration		18,017	18,017	
Auditor's Fee		1,001	1,001	
Treasurer/Tax Collector		246	246	
Info Technology		9,756	9,756	
Public Works		6,613	6,613	
Maintenance Twp Building		17,453	17,453	
Total Allocated Additions:	292,805	61,657	354,462	354,462
Total To Be Allocated:	655,801	61,657		717,458

West Norriton Township, Pennsylvania
County-Wide Full Cost Allocation Plan
For The Year Ended December 31, 2014
Schedule .3 - Costs Allocated By Activity
For Department Administration

	Total	General & Admin	Twp Admin	Accounting	Payroll/Benefits
Wages & Benefits					
Salaries & Wages	361,517	0	104,442	53,179	29,319
Other Expense & Cost					
Manager Auto-Fuel	1,479	0	427	218	120
Departmental Totals					
Total Expenditures	362,996	0	104,869	53,397	29,439
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost					
Functional Cost	362,996	0	104,869	53,397	29,439
Allocation Step 1					
Inbound- All Others	292,805	0	84,591	43,072	23,746
1st Allocation	655,801	0	189,460	96,469	53,185
Allocation Step 2					
Inbound- All Others	61,657	0	17,813	9,070	5,000
2nd Allocation	61,657	0	17,813	9,070	5,000
Total For 0070 Administration					
Total Allocated	717,458	0	207,273	105,539	58,185

**West Norriton Township, Pennsylvania
County-Wide Full Cost Allocation Plan
For The Year Ended December 31, 2014
Schedule .3 - Costs Allocated By Activity
For Department Administration**

	A/P	Other Dept Support
Wages & Benefits		
Salaries & Wages	15,364	159,213
Other Expense & Cost		
Manager Auto-Fuel	63	651
Departmental Totals		
Total Expenditures	15,427	159,864
Deductions		
Total Deductions	0	0
Functional Cost		
Functional Cost	15,427	159,864
Allocation Step 1		
Inbound- All Others	12,444	128,952
1st Allocation	27,871	288,816
Allocation Step 2		
Inbound- All Others	2,620	27,154
2nd Allocation	2,620	27,154
Total For 0070 Administration		
Total Allocated	30,491	315,970



**West Norriton Township, Pennsylvania
County-Wide Full Cost Allocation Plan
For The Year Ended December 31, 2014
Schedule .4 - Detail Activity Allocations
For Department Administration**

Activity - Twp Admin

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Commissioners	0.76	0.8993	1,704		1,704		1,704
Administration	6.00	7.0144	13,289		13,289		13,289
Treasurer/Tax Collector	2.00	2.3381	4,430		4,430	452	4,882
Public Works	8.69	10.1619	19,253		19,253	1,966	21,219
Police	31.46	36.7805	69,683		69,683	7,115	76,798
Building & Zoning	0.34	0.4047	767		767	78	845
Zoning	0.23	0.2698	511		511	52	563
Recreation/Culture	13.96	16.3219	30,924		30,924	3,157	34,081
Emergency Svcs Fund	0.30	0.3597	682		682	70	752
Sewer Fund	0.23	0.2698	511		511	52	563
Golf Course Fund	21.53	25.1799	47,706		47,706	4,871	52,577
SubTotal	85.53	100.0000	189,460		189,460	17,813	207,273
Total	85.53	100.0000	189,460		189,460	17,813	207,273

Allocation Basis: Number of F/T Equivalent Employees By Department

Allocation Source: Payroll Reports

**West Norriton Township, Pennsylvania
County-Wide Full Cost Allocation Plan
For The Year Ended December 31, 2014
Schedule .4 - Detail Activity Allocations
For Department Administration**

Activity - Accounting

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Insurance	15	0.3315	320		320		320
Benefits	172	3.8011	3,667		3,667		3,667
Pension	2	0.0442	43		43		43
Solicitor's Fees	89	1.9669	1,897		1,897		1,897
Commissioners	358	7.9116	7,632		7,632		7,632
Administration	41	0.9061	874		874		874
Auditor's Fee	4	0.0884	85		85	9	94
Treasurer/Tax Collector	14	0.3094	298		298	33	331
Info Technology	46	1.0166	981		981	108	1,089
Engineer's Service	57	1.2597	1,215		1,215	134	1,349
Repr Tools/Machinery	223	4.9282	4,754		4,754	526	5,280
Public Works	253	5.5912	5,394		5,394	596	5,990
Maintenance Twp Building	203	4.4862	4,328		4,328	478	4,806
Police	722	15.9558	15,392		15,392	1,702	17,094
Fire	13	0.2873	277		277	31	308
Ambulance Contribution	1	0.0221	21		21	2	23
Building & Zoning	25	0.5525	533		533	59	592
Zoning	16	0.3536	341		341	38	379
Waste Recycling	30	0.6630	640		640	71	711
Leaf Removal	6	0.1326	128		128	14	142
Snow Removal	30	0.6630	640		640	71	711
Street Signs	67	1.4807	1,428		1,428	158	1,586
Street Lighting	16	0.3536	341		341	38	379
Storm Sewers/Drains	12	0.2652	256		256	28	284
Maint of Culverts	55	1.2155	1,173		1,173	130	1,303
Resurfacing of Roads	3	0.0663	64		64	7	71
Recreation/Culture	331	7.3149	7,057		7,057	780	7,837
Parks & Playgrounds	96	2.1215	2,047		2,047	226	2,273

**West Norriton Township, Pennsylvania
County-Wide Full Cost Allocation Plan
For The Year Ended December 31, 2014
Schedule .4 - Detail Activity Allocations
For Department Administration**

Activity - Accounting

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Norristown Zoo	4	0.0884	85		85	9	94
Mont Co Library	4	0.0884	85		85	9	94
History Publications	8	0.1768	171		171	19	190
Transfers	24	0.5304	512		512	57	569
Emergency Svcs Fund	44	0.9724	938		938	104	1,042
Sewer Fund	391	8.6409	8,336		8,336	922	9,258
Golf Course Fund	1,066	23.5576	22,725		22,725	2,514	25,239
Capital Reserve Fund	35	0.7735	746		746	82	828
Liquid Fuels Fund	18	0.3978	384		384	42	426
Sinking Fund	31	0.6851	661		661	73	734
SubTotal	4,525	100.0000	96,469		96,469	9,070	105,539
Total	4,525	100.0000	96,469		96,469	9,070	105,539

Allocation Basis: Number of Accounting Transactions By Department
Allocation Source: Detail GL Reports

**West Norriton Township, Pennsylvania
County-Wide Full Cost Allocation Plan
For The Year Ended December 31, 2014
Schedule .4 - Detail Activity Allocations
For Department Administration**

Activity - Payroll/Benefits

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Commissioners	0.76	0.8993	478		478		478
Administration	6.00	7.0144	3,731		3,731		3,731
Treasurer/Tax Collector	2.00	2.3381	1,244		1,244	127	1,371
Public Works	8.69	10.1619	5,405		5,405	552	5,957
Police	31.46	36.7805	19,562		19,562	1,996	21,558
Building & Zoning	0.34	0.4047	215		215	22	237
Zoning	0.23	0.2698	143		143	15	158
Recreation/Culture	13.96	16.3219	8,681		8,681	886	9,567
Emergency Svcs Fund	0.30	0.3597	191		191	20	211
Sewer Fund	0.23	0.2698	143		143	15	158
Golf Course Fund	21.53	25.1799	13,392		13,392	1,367	14,759
SubTotal	85.53	100.0000	53,185		53,185	5,000	58,185
Total	85.53	100.0000	53,185		53,185	5,000	58,185

Allocation Basis: Number of F/T Equivalent Employees By Department

Allocation Source: Payroll Reports

**West Norriton Township, Pennsylvania
County-Wide Full Cost Allocation Plan
For The Year Ended December 31, 2014
Schedule .4 - Detail Activity Allocations
For Department Administration**

Activity - A/P

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Insurance	15	0.3886	108		108		108
Benefits	134	3.4715	968		968		968
Solicitor's Fees	64	1.6580	462		462		462
Commissioners	332	8.6010	2,397		2,397		2,397
Administration	17	0.4404	123		123		123
Auditor's Fee	4	0.1036	29		29	3	32
Treasurer/Tax Collector	2	0.0518	14		14	2	16
Info Technology	44	1.1399	318		318	35	353
Engineer's Service	37	0.9585	267		267	29	296
Repr Tools/Machinery	222	5.7513	1,603		1,603	176	1,779
Public Works	211	5.4663	1,524		1,524	168	1,692
Maintenance Twp Building	203	5.2591	1,466		1,466	161	1,627
Police	615	15.9326	4,441		4,441	489	4,930
Fire	3	0.0777	22		22	2	24
Ambulance Contribution	1	0.0259	7		7	1	8
Building & Zoning	11	0.2850	79		79	9	88
Zoning	14	0.3627	101		101	11	112
Waste Recycling	30	0.7772	217		217	24	241
Leaf Removal	6	0.1554	43		43	5	48
Snow Removal	30	0.7772	217		217	24	241
Street Signs	62	1.6062	448		448	49	497
Street Lighting	13	0.3368	94		94	10	104
Storm Sewers/Drains	11	0.2850	79		79	9	88
Maint of Culverts	55	1.4249	397		397	44	441
Resurfacing of Roads	3	0.0777	22		22	2	24
Recreation/Culture	289	7.4870	2,087		2,087	230	2,317
Parks & Playgrounds	94	2.4352	679		679	75	754
Norristown Zoo	4	0.1036	29		29	3	32

**West Norriton Township, Pennsylvania
County-Wide Full Cost Allocation Plan
For The Year Ended December 31, 2014
Schedule .4 - Detail Activity Allocations
For Department Administration**

Activity - A/P

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Mont Co Library	4	0.1036	29		29	3	32
History Publications	7	0.1813	51		51	6	57
Transfers	6	0.1554	43		43	5	48
Emergency Svcs Fund	25	0.6477	181		181	20	201
Sewer Fund	357	9.2487	2,578		2,578	284	2,862
Golf Course Fund	935	24.2232	6,748		6,748	741	7,489
SubTotal	3,860	100.0000	27,871		27,871	2,620	30,491
Total	3,860	100.0000	27,871		27,871	2,620	30,491

Allocation Basis: Number of A/P Transactions By Department

Allocation Source: Detail GL Reports

**West Norriton Township, Pennsylvania
County-Wide Full Cost Allocation Plan
For The Year Ended December 31, 2014
Schedule .4 - Detail Activity Allocations
For Department Administration**

Activity - Other Dept Support

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Insurance	5,196	3.2638	9,426		9,426		9,426
Commissioners	10,392	6.5277	18,853		18,853		18,853
Building & Zoning	46,483	29.1980	84,329		84,329	8,789	93,118
Sewer Fund	91,963	57.7661	166,838		166,838	17,389	184,227
Golf Course Fund	3,698	2.3229	6,709		6,709	699	7,408
Other	1,467	0.9215	2,661		2,661	277	2,938
SubTotal	159,199	100.0000	288,816		288,816	27,154	315,970
Total	159,199	100.0000	288,816		288,816	27,154	315,970

Allocation Basis: Direct Allocation to Applicable Departments

Allocation Source: Salary & Wage Analysis

West Norriton Township, Pennsylvania
County-Wide Full Cost Allocation Plan
For The Year Ended December 31, 2014
Schedule .5 - Allocation Summary
For Department Administration

Receiving Department	Total	Twp Admin	Accounting	Payroll/Benefits	A/P	Other Dept Support
Insurance	9,854	0	320	0	108	9,426
Benefits	4,635	0	3,667	0	968	0
Pension	43	0	43	0	0	0
Solicitor's Fees	2,359	0	1,897	0	462	0
Commissioners	31,064	1,704	7,632	478	2,397	18,853
Administration	18,017	13,289	874	3,731	123	0
Auditor's Fee	126	0	94	0	32	0
Treasurer/Tax Collector	6,600	4,882	331	1,371	16	0
Info Technology	1,442	0	1,089	0	353	0
Engineer's Service	1,645	0	1,349	0	296	0
Repr Tools/Machinery	7,059	0	5,280	0	1,779	0
Public Works	34,858	21,219	5,990	5,957	1,692	0
Maintenance Twp Building	6,433	0	4,806	0	1,627	0
Police	120,380	76,798	17,094	21,558	4,930	0
Fire	332	0	308	0	24	0
Ambulance Contribution	31	0	23	0	8	0
Building & Zoning	94,880	845	592	237	88	93,118
Zoning	1,212	563	379	158	112	0
Waste Recycling	952	0	711	0	241	0
Leaf Removal	190	0	142	0	48	0
Snow Removal	952	0	711	0	241	0
Street Signs	2,083	0	1,586	0	497	0
Street Lighting	483	0	379	0	104	0
Storm Sewers/Drains	372	0	284	0	88	0
Maint of Culverts	1,744	0	1,303	0	441	0
Resurfacing of Roads	95	0	71	0	24	0
Recreation/Culture	53,802	34,081	7,837	9,567	2,317	0
Parks & Playgrounds	3,027	0	2,273	0	754	0
Norristown Zoo	126	0	94	0	32	0
Mont Co Library	126	0	94	0	32	0
History Publications	247	0	190	0	57	0
Transfers	617	0	569	0	48	0
Emergency Svcs Fund	2,206	752	1,042	211	201	0
Sewer Fund	197,068	563	9,258	158	2,862	184,227
Golf Course Fund	107,472	52,577	25,239	14,759	7,489	7,408
Capital Reserve Fund	828	0	828	0	0	0



**West Norriton Township, Pennsylvania
County-Wide Full Cost Allocation Plan
For The Year Ended December 31, 2014
Schedule .5 - Allocation Summary
For Department Administration**

Receiving Department	Total	Twp Admin	Accounting	Payroll/Benefits	A/P	Other Dept Support
Liquid Fuels Fund	426	0	426	0	0	0
Sinking Fund	734	0	734	0	0	0
Other	2,938	0	0	0	0	2,938
Direct Billed	0	0	0	0	0	0
Total	717,458	207,273	105,539	58,185	30,491	315,970

**West Norriton Township, Pennsylvania
Full Cost Allocation Plan
Auditor's Fee
Nature and Extent of Services**

Costs associated with Audit fees have been identified and allocated based on the total number of payroll and non-payroll transactions by department.

**West Norriton Township, Pennsylvania
County-Wide Full Cost Allocation Plan
For The Year Ended December 31, 2014
Schedule .2 - Costs To Be Allocated
For Department Auditor's Fee**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	32,900			32,900
Commissioners	1,266	359	1,625	
Administration	114	12	126	
Auditor's Fee		20	20	
Treasurer/Tax Collector		22	22	
Info Technology		14	14	
Total Allocated Additions:	1,380	427	1,807	1,807
Total To Be Allocated:	34,280	427		34,707

**West Norriton Township, Pennsylvania
County-Wide Full Cost Allocation Plan
For The Year Ended December 31, 2014
Schedule .3 - Costs Allocated By Activity
For Department Auditor's Fee**

	Total	General & Admin	Audit Fee
Other Expense & Cost			
Auditors Fees	32,900	0	32,900
Departmental Totals			
Total Expenditures	32,900	0	32,900
Deductions			
Total Deductions	0	0	0
Functional Cost			
Functional Cost	32,900	0	32,900
Allocation Step 1			
Inbound- All Others	1,380	1,380	0
Reallocate Admin Costs		(1,380)	1,380
1st Allocation	34,280	0	34,280
Allocation Step 2			
Inbound- All Others	427	427	0
Reallocate Admin Costs		(427)	427
2nd Allocation	427	0	427
Total For 0080 Auditor's Fee			
Total Allocated	34,707	0	34,707

**West Norriton Township, Pennsylvania
County-Wide Full Cost Allocation Plan
For The Year Ended December 31, 2014
Schedule .4 - Detail Activity Allocations
For Department Auditor's Fee**

Activity - Audit Fee	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Receiving Department							
Insurance	15	0.2223	76		76		76
Benefits	172	2.5485	874		874		874
Pension	2	0.0296	10		10		10
Solicitor's Fees	89	1.3187	452		452		452
Commissioners	378	5.6008	1,920		1,920		1,920
Administration	197	2.9190	1,001		1,001		1,001
Auditor's Fee	4	0.0593	20		20		20
Treasurer/Tax Collector	66	0.9779	335		335	5	340
Info Technology	46	0.6816	234		234	3	237
Engineer's Service	57	0.8446	290		290	4	294
Repr Tools/Machinery	223	3.3042	1,133		1,133	16	1,149
Public Works	479	7.0973	2,433		2,433	35	2,468
Maintenance Twp Building	203	3.0079	1,031		1,031	15	1,046
Police	1,540	22.8182	7,822		7,822	112	7,934
Fire	13	0.1926	66		66	1	67
Ambulance Contribution	1	0.0148	5		5		5
Building & Zoning	34	0.5038	173		173	2	175
Zoning	22	0.3260	112		112	2	114
Waste Recycling	30	0.4445	152		152	2	154
Leaf Removal	6	0.0889	30		30		30
Snow Removal	30	0.4445	152		152	2	154
Street Signs	67	0.9927	340		340	5	345
Street Lighting	16	0.2371	81		81	1	82
Storm Sewers/Drains	12	0.1778	61		61	1	62
Maint of Culverts	55	0.8149	279		279	4	283
Resurfacing of Roads	3	0.0445	15		15		15
Recreation/Culture	694	10.2830	3,525		3,525	50	3,575
Parks & Playgrounds	96	1.4224	488		488	7	495



**West Norriton Township, Pennsylvania
County-Wide Full Cost Allocation Plan
For The Year Ended December 31, 2014
Schedule .4 - Detail Activity Allocations
For Department Auditor's Fee**

Activity - Audit Fee	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Receiving Department							
Norristown Zoo	4	0.0593	20		20		20
Mont Co Library	4	0.0593	20		20		20
History Publications	8	0.1185	41		41	1	42
Transfers	24	0.3556	122		122	2	124
Emergency Svcs Fund	52	0.7705	264		264	4	268
Sewer Fund	397	5.8824	2,016		2,016	29	2,045
Golf Course Fund	1,626	24.0924	8,261		8,261	118	8,379
Capital Reserve Fund	35	0.5186	178		178	3	181
Liquid Fuels Fund	18	0.2667	91		91	1	92
Sinking Fund	31	0.4593	157		157	2	159
SubTotal	6,749	100.0000	34,280		34,280	427	34,707
Total	6,749	100.0000	34,280		34,280	427	34,707

Allocation Basis: Number of Payroll & Non-Payroll Transactions By Department

Allocation Source: Payroll & GL Report

**West Norriton Township, Pennsylvania
County-Wide Full Cost Allocation Plan
For The Year Ended December 31, 2014
Schedule .5 - Allocation Summary
For Department Auditor's Fee**

Receiving Department	Total	Audit Fee
Insurance	76	76
Benefits	874	874
Pension	10	10
Solicitor's Fees	452	452
Commissioners	1,920	1,920
Administration	1,001	1,001
Auditor's Fee	20	20
Treasurer/Tax Collector	340	340
Info Technology	237	237
Engineer's Service	294	294
Repr Tools/Machinery	1,149	1,149
Public Works	2,468	2,468
Maintenance Twp Building	1,046	1,046
Police	7,934	7,934
Fire	67	67
Ambulance Contribution	5	5
Building & Zoning	175	175
Zoning	114	114
Waste Recycling	154	154
Leaf Removal	30	30
Snow Removal	154	154
Street Signs	345	345
Street Lighting	82	82
Storm Sewers/Drains	62	62
Maint of Culverts	283	283
Resurfacing of Roads	15	15
Recreation/Culture	3,575	3,575
Parks & Playgrounds	495	495
Norristown Zoo	20	20
Mont Co Library	20	20
History Publications	42	42
Transfers	124	124
Emergency Svcs Fund	268	268
Sewer Fund	2,045	2,045
Golf Course Fund	8,379	8,379
Capital Reserve Fund	181	181



**West Norriton Township, Pennsylvania
County-Wide Full Cost Allocation Plan
For The Year Ended December 31, 2014
Schedule .5 - Allocation Summary
For Department Auditor's Fee**

Receiving Department	Total	Audit Fee
Liquid Fuels Fund	92	92
Sinking Fund	159	159
Direct Billed	0	0
Total	<u>34,707</u>	<u>34,707</u>

**West Norriton Township, Pennsylvania
Full Cost Allocation Plan
Treasurer/Tax Collector
Nature and Extent of Services**

The Township Treasurer/Tax Collector is responsible for the collection and depositing of County, East and West Norriton Township and School tax bill. Taxes collected for West Norriton Township are used in support of the day to day operations of the Township. These costs have been allocated based on total general fund expenditures by department for 2014.

**West Norriton Township, Pennsylvania
County-Wide Full Cost Allocation Plan
For The Year Ended December 31, 2014
Schedule .2 - Costs To Be Allocated
For Department Treasurer/Tax Collector**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	13,421			13,421
Building Use	1,720		1,720	
Insurance	1,240	40	1,280	
Solicitor's Fees	457	13	470	
Commissioners	2,531	718	3,249	
Administration	5,986	614	6,600	
Auditor's Fee	335	5	340	
Treasurer/Tax Collector		9	9	
Info Technology		60	60	
Public Works		363	363	
Maintenance Twp Building		1,781	1,781	
Total Allocated Additions:	12,269	3,603	15,872	15,872
Total To Be Allocated:	25,690	3,603		29,293

West Norriton Township, Pennsylvania
County-Wide Full Cost Allocation Plan
For The Year Ended December 31, 2014
Schedule .3 - Costs Allocated By Activity
For Department Treasurer/Tax Collector

	Total	General & Admin	W Norriton Twp Coll	Other Munic
Wages & Benefits				
Salaries & Wages	10,000	0	2,581	7,419
Other Expense & Cost				
Other Expenses	3,035	0	783	2,252
Tax Collection Committee	386	0	100	286
Departmental Totals				
Total Expenditures	13,421	0	3,464	9,957
Deductions				
Total Deductions	0	0	0	0
Functional Cost	13,421	0	3,464	9,957
Allocation Step 1				
Inbound- All Others	12,269	0	3,167	9,102
Unallocated Costs	(19,059)	0	0	(19,059)
1st Allocation	6,631	0	6,631	0
Allocation Step 2				
Inbound- All Others	3,603	0	930	2,673
Unallocated Costs	(2,673)	0	0	(2,673)
2nd Allocation	930	0	930	0
Total For 0090 Treasurer/Tax Collector				
Total Allocated	7,561	0	7,561	0

**West Norriton Township, Pennsylvania
County-Wide Full Cost Allocation Plan
For The Year Ended December 31, 2014
Schedule .4 - Detail Activity Allocations
For Department Treasurer/Tax Collector**

Activity - W Norriton Twp Coll

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Insurance	312,071	3.1920	212		212		212
Benefits	1,798,830	18.3989	1,220		1,220		1,220
Pension	1,020,582	10.4388	692		692		692
Solicitor's Fees	114,793	1.1741	78		78		78
Commissioners	150,388	1.5382	102		102		102
Administration	362,995	3.7128	246		246		246
Auditor's Fee	32,900	0.3365	22		22		22
Treasurer/Tax Collector	13,421	0.1373	9		9		9
Info Technology	100,738	1.0304	68		68	16	84
Engineer's Service	52,139	0.5333	35		35	8	43
Repr Tools/Machinery	21,691	0.2219	15		15	3	18
Public Works	485,126	4.9620	329		329	76	405
Maintenance Twp Building	84,142	0.8606	57		57	13	70
Police	3,423,228	35.0136	2,322		2,322	533	2,855
Ambulance Contribution	6,000	0.0614	4		4	1	5
Building & Zoning	113,534	1.1613	77		77	18	95
Zoning	10,423	0.1066	7		7	2	9
Emergency Management	2,495	0.0255	2		2		2
Waste Recycling	6,656	0.0681	5		5	1	6
Leaf Removal	10,523	0.1076	7		7	2	9
Snow Removal	40,875	0.4181	28		28	6	34
Street Signs	23,423	0.2396	16		16	4	20
Storm Sewers/Drains	13,449	0.1376	9		9	2	11
Maint of Culverts	5,277	0.0540	4		4	1	5
Resurfacing of Roads	104,915	1.0731	71		71	16	87
Recreation/Culture	520,729	5.3262	353		353	81	434
Parks & Playgrounds	12,129	0.1241	8		8	2	10
Norristown Zoo	2,125	0.0217	1		1		1

**West Norriton Township, Pennsylvania
 County-Wide Full Cost Allocation Plan
 For The Year Ended December 31, 2014
 Schedule .4 - Detail Activity Allocations
 For Department Treasurer/Tax Collector**

Activity - W Norriton Twp Coll

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Mont Co Library	4,000	0.0409	3		3	1	4
History Publications	20,938	0.2142	14		14	3	17
Transfers	906,275	9.2696	615		615	141	756
SubTotal	9,776,819	100.0000	6,631		6,631	930	7,561
Total	9,776,819	100.0000	6,631		6,631	930	7,561

Allocation Basis: Expenditures By G/F Department

Allocation Source: Statement of Rev & Expense

West Norriton Township, Pennsylvania
County-Wide Full Cost Allocation Plan
For The Year Ended December 31, 2014
Schedule .5 - Allocation Summary
For Department Treasurer/Tax Collector

Receiving Department	Total	W Norriton Twp Coll
Insurance	212	212
Benefits	1,220	1,220
Pension	692	692
Solicitor's Fees	78	78
Commissioners	102	102
Administration	246	246
Auditor's Fee	22	22
Treasurer/Tax Collector	9	9
Info Technology	84	84
Engineer's Service	43	43
Repr Tools/Machinery	18	18
Public Works	405	405
Maintenance Twp Building	70	70
Police	2,855	2,855
Ambulance Contribution	5	5
Building & Zoning	95	95
Zoning	9	9
Emergency Management	2	2
Waste Recycling	6	6
Leaf Removal	9	9
Snow Removal	34	34
Street Signs	20	20
Storm Sewers/Drains	11	11
Maint of Culverts	5	5
Resurfacing of Roads	87	87
Recreation/Culture	434	434
Parks & Playgrounds	10	10
Norristown Zoo	1	1
Mont Co Library	4	4
History Publications	17	17
Transfers	756	756

West Norriton Township, Pennsylvania
County-Wide Full Cost Allocation Plan
For The Year Ended December 31, 2014
Schedule .5 - Allocation Summary
For Department Treasurer/Tax Collector

Receiving Department	Total	W Norriton Twp Coll
Direct Billed	0	0
Total	<u>7,561</u>	<u>7,561</u>

**West Norriton Township, Pennsylvania
Full Cost Allocation Plan
Information Technology
Nature and Extent of Services**

The Information Technology Department provides services to the Township. The primary services provided include data processing, maintains the Township's financial system, maintaining the network and overseeing the Township's website.

The costs associated with the financial system maintenance and operations have been allocated based on the number of accounting transactions by department in 2014.

The costs of maintaining the Township Building's wireless costs have been allocated to user departments based on the square footage of occupancy by department during 2014.

The Township buys IT time by the block or in bulk time arrangements. IT Block Time expenses are allocated on the number of PC's by General Fund department.

General Information technology costs have been allocated based on the number of PCs by department.

All other expenses identified are allocated directly to the applicable departments.

**West Norriton Township, Pennsylvania
County-Wide Full Cost Allocation Plan
For The Year Ended December 31, 2014
Schedule .2 - Costs To Be Allocated
For Department Info Technology**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	100,738			100,738
Administration	1,299	143	1,442	
Auditor's Fee	234	3	237	
Treasurer/Tax Collector	68	16	84	
Info Technology		166	166	
Total Allocated Additions:	1,601	328	1,929	1,929
Total To Be Allocated:	102,339	328		102,667

West Norriton Township, Pennsylvania
County-Wide Full Cost Allocation Plan
For The Year Ended December 31, 2014
Schedule .3 - Costs Allocated By Activity
For Department Info Technology

	Total	General & Admin	Financial System	Twp Bldg Wireless	IT Block Time
Other Expense & Cost					
Internet Fees/Web Page	3,173	0	0	0	0
Computers & Technology	97,565	0	16,042	520	21,216
Departmental Totals					
Total Expenditures	100,738	0	16,042	520	21,216
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost					
Functional Cost	100,738	0	16,042	520	21,216
Allocation Step 1					
Inbound- All Others	1,601	1,601	0	0	0
Reallocate Admin Costs		(1,601)	255	8	337
1st Allocation	102,339	0	16,297	528	21,553
Allocation Step 2					
Inbound- All Others	328	328	0	0	0
Reallocate Admin Costs		(328)	52	2	69
2nd Allocation	328	0	52	2	69
Total For 0110 Info Technology					
Total Allocated	102,667	0	16,349	530	21,622

**West Norriton Township, Pennsylvania
County-Wide Full Cost Allocation Plan
For The Year Ended December 31, 2014
Schedule .3 - Costs Allocated By Activity
For Department Info Technology**

	General IT	Other
Other Expense & Cost		
Internet Fees/Web Page	3,173	0
Computers & Technology	19,212	40,575
Departmental Totals		
Total Expenditures	22,385	40,575
Deductions		
Total Deductions	0	0
Functional Cost		
Functional Cost	22,385	40,575
Allocation Step 1		
Inbound- All Others	0	0
Reallocate Admin Costs	356	645
1st Allocation	22,741	41,220
Allocation Step 2		
Inbound- All Others	0	0
Reallocate Admin Costs	73	132
2nd Allocation	73	132
Total For 0110 Info Technology		
Total Allocated	22,814	41,352

**West Norriton Township, Pennsylvania
County-Wide Full Cost Allocation Plan
For The Year Ended December 31, 2014
Schedule .4 - Detail Activity Allocations
For Department Info Technology**

Activity - Financial System

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Insurance	15	0.3315	54		54		54
Benefits	172	3.8011	619		619		619
Pension	2	0.0442	7		7		7
Solicitor's Fees	89	1.9669	321		321		321
Commissioners	358	7.9116	1,289		1,289		1,289
Administration	41	0.9061	148		148		148
Auditor's Fee	4	0.0884	14		14		14
Treasurer/Tax Collector	14	0.3094	50		50		50
Info Technology	46	1.0166	166		166		166
Engineer's Service	57	1.2597	205		205	1	206
Repr Tools/Machinery	223	4.9282	803		803	3	806
Public Works	253	5.5912	911		911	3	914
Maintenance Twp Building	203	4.4862	731		731	3	734
Police	722	15.9558	2,600		2,600	10	2,610
Fire	13	0.2873	47		47		47
Ambulance Contribution	1	0.0221	4		4		4
Building & Zoning	25	0.5525	90		90		90
Zoning	16	0.3536	58		58		58
Waste Recycling	30	0.6630	108		108		108
Leaf Removal	6	0.1326	22		22		22
Snow Removal	30	0.6630	108		108		108
Street Signs	67	1.4807	241		241	1	242
Street Lighting	16	0.3536	58		58		58
Storm Sewers/Drains	12	0.2652	43		43		43
Maint of Culverts	55	1.2155	198		198	1	199
Resurfacing of Roads	3	0.0663	11		11		11
Recreation/Culture	331	7.3149	1,192		1,192	5	1,197
Parks & Playgrounds	96	2.1215	346		346	1	347



**West Norriton Township, Pennsylvania
County-Wide Full Cost Allocation Plan
For The Year Ended December 31, 2014
Schedule .4 - Detail Activity Allocations
For Department Info Technology**

Activity - Financial System

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Norristown Zoo	4	0.0884	14		14		14
Mont Co Library	4	0.0884	14		14		14
History Publications	8	0.1768	29		29		29
Transfers	24	0.5304	86		86		86
Emergency Svcs Fund	44	0.9724	158		158	1	159
Sewer Fund	391	8.6409	1,408		1,408	5	1,413
Golf Course Fund	1,066	23.5576	3,841		3,841	18	3,859
Capital Reserve Fund	35	0.7735	126		126		126
Liquid Fuels Fund	18	0.3978	65		65		65
Sinking Fund	31	0.6851	112		112		112
SubTotal	4,525	100.0000	16,297		16,297	52	16,349
Total	4,525	100.0000	16,297		16,297	52	16,349

Allocation Basis: Accounting Transactions By Department

Allocation Source: Detail G/L Reports

**West Norriton Township, Pennsylvania
County-Wide Full Cost Allocation Plan
For The Year Ended December 31, 2014
Schedule .4 - Detail Activity Allocations
For Department Info Technology**

Activity - Twp Bldg Wireless

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Administration	2,822	19.0213	100		100		100
Treasurer/Tax Collector	288	1.9412	10		10		10
Public Works	84	0.5694	3		3		3
Police	10,350	69.7629	369		369	2	371
Building & Zoning	23	0.1553	1		1		1
Recreation/Culture	960	6.4707	34		34		34
Emergency Svcs Fund	84	0.5694	3		3		3
Sewer Fund	224	1.5098	8		8		8
SubTotal	14,836	100.0000	528		528	2	530
Total	14,836	100.0000	528		528	2	530

Allocation Basis: Square Footage Occipied by Department

Allocation Source: Actual Measurements-Administration

**West Norriton Township, Pennsylvania
County-Wide Full Cost Allocation Plan
For The Year Ended December 31, 2014
Schedule .4 - Detail Activity Allocations
For Department Info Technology**

Activity - IT Block Time

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Administration	6.00	15.0000	3,233		3,233		3,233
Public Works	3.44	8.6000	1,854		1,854	7	1,861
Police	28.00	70.0000	15,086		15,086	57	15,143
Building & Zoning	0.12	0.3000	65		65		65
Recreation/Culture	2.00	5.0000	1,078		1,078	4	1,082
Emergency Svcs Fund	0.44	1.1000	237		237	1	238
SubTotal	40.00	100.0000	21,553		21,553	69	21,622
Total	40.00	100.0000	21,553		21,553	69	21,622

Allocation Basis: Number of G/F Computers by Department

Allocation Source: Administration

**West Norriton Township, Pennsylvania
County-Wide Full Cost Allocation Plan
For The Year Ended December 31, 2014
Schedule .4 - Detail Activity Allocations
For Department Info Technology**

Activity - General IT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Administration	6.00	14.6341	3,328		3,328		3,328
Public Works	3.44	8.3902	1,908		1,908	7	1,915
Police	28.00	68.2928	15,530		15,530	59	15,589
Building & Zoning	0.12	0.2927	67		67		67
Recreation/Culture	2.00	4.8780	1,109		1,109	4	1,113
Emergency Svcs Fund	0.44	1.0732	244		244	1	245
Sewer Fund	1.00	2.4390	555		555	2	557
SubTotal	41.00	100.0000	22,741		22,741	73	22,814
Total	41.00	100.0000	22,741		22,741	73	22,814

Allocation Basis: Number of Computers by Department/Fund

Allocation Source: Administration

**West Norriton Township, Pennsylvania
County-Wide Full Cost Allocation Plan
For The Year Ended December 31, 2014
Schedule .4 - Detail Activity Allocations
For Department Info Technology**

Activity - Other

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Administration	2,901	7.1497	2,947		2,947		2,947
Repr Tools/Machinery	2,928	7.2163	2,975		2,975	10	2,985
Police	28,690	70.7085	29,146		29,146	101	29,247
Building & Zoning	5,796	14.2847	5,888		5,888	20	5,908
Emergency Svcs Fund	260	0.6408	264		264	1	265
SubTotal	40,575	100.0000	41,220		41,220	132	41,352
Total	40,575	100.0000	41,220		41,220	132	41,352

Allocation Basis: Direct Allocation to Applicable Departments

Allocation Source: Account Analysis

West Norriton Township, Pennsylvania
County-Wide Full Cost Allocation Plan
For The Year Ended December 31, 2014
Schedule .5 - Allocation Summary
For Department Info Technology

Receiving Department	Total	Financial System	Twp Bldg Wireless	IT Block Time	General IT	Other
Insurance	54	54	0	0	0	0
Benefits	619	619	0	0	0	0
Pension	7	7	0	0	0	0
Solicitor's Fees	321	321	0	0	0	0
Commissioners	1,289	1,289	0	0	0	0
Administration	9,756	148	100	3,233	3,328	2,947
Auditor's Fee	14	14	0	0	0	0
Treasurer/Tax Collector	60	50	10	0	0	0
Info Technology	166	166	0	0	0	0
Engineer's Service	206	206	0	0	0	0
Repr Tools/Machinery	3,791	806	0	0	0	2,985
Public Works	4,693	914	3	1,861	1,915	0
Maintenance Twp Building	734	734	0	0	0	0
Police	62,960	2,610	371	15,143	15,589	29,247
Fire	47	47	0	0	0	0
Ambulance Contribution	4	4	0	0	0	0
Building & Zoning	6,131	90	1	65	67	5,908
Zoning	58	58	0	0	0	0
Waste Recycling	108	108	0	0	0	0
Leaf Removal	22	22	0	0	0	0
Snow Removal	108	108	0	0	0	0
Street Signs	242	242	0	0	0	0
Street Lighting	58	58	0	0	0	0
Storm Sewers/Drains	43	43	0	0	0	0
Maint of Culverts	199	199	0	0	0	0
Resurfacing of Roads	11	11	0	0	0	0
Recreation/Culture	3,426	1,197	34	1,082	1,113	0
Parks & Playgrounds	347	347	0	0	0	0
Norristown Zoo	14	14	0	0	0	0
Mont Co Library	14	14	0	0	0	0
History Publications	29	29	0	0	0	0
Transfers	86	86	0	0	0	0
Emergency Svcs Fund	910	159	3	238	245	265
Sewer Fund	1,978	1,413	8	0	557	0
Golf Course Fund	3,859	3,859	0	0	0	0
Capital Reserve Fund	126	126	0	0	0	0



**West Norriton Township, Pennsylvania
County-Wide Full Cost Allocation Plan
For The Year Ended December 31, 2014
Schedule .5 - Allocation Summary
For Department Info Technology**

Receiving Department	Total	Financial System	Twp Bldg Wireless	IT Block Time	General IT	Other
Liquid Fuels Fund	65	65	0	0	0	0
Sinking Fund	112	112	0	0	0	0
Direct Billed	0	0	0	0	0	0
Total	102,667	16,349	530	21,622	22,814	41,352

**West Norriton Township, Pennsylvania
Full Cost Allocation Plan
Engineer's Services
Nature and Extent of Services**

The costs for Engineering Services have been identified and have been allocated directly to the Planning department for further allocation.

**West Norriton Township, Pennsylvania
County-Wide Full Cost Allocation Plan
For The Year Ended December 31, 2014
Schedule .2 - Costs To Be Allocated
For Department Engineer's Service**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	52,139			52,139
Administration	1,482	163	1,645	
Auditor's Fee	290	4	294	
Treasurer/Tax Collector	35	8	43	
Info Technology	205	1	206	
Total Allocated Additions:	2,012	176	2,188	2,188
Total To Be Allocated:	54,151	176		54,327

**West Norriton Township, Pennsylvania
County-Wide Full Cost Allocation Plan
For The Year Ended December 31, 2014
Schedule .3 - Costs Allocated By Activity
For Department Engineer's Service**

	Total	General & Admin	Engineer's Svcs
Other Expense & Cost			
Engineer's Services	52,139	0	52,139
Departmental Totals			
Total Expenditures	52,139	0	52,139
Deductions			
Total Deductions	0	0	0
Functional Cost			
Functional Cost	52,139	0	52,139
Allocation Step 1			
Inbound- All Others	2,012	2,012	0
Reallocate Admin Costs		(2,012)	2,012
1st Allocation	54,151	0	54,151
Allocation Step 2			
Inbound- All Others	176	176	0
Reallocate Admin Costs		(176)	176
2nd Allocation	176	0	176
Total For 0120 Engineer's Service			
Total Allocated	54,327	0	54,327

**West Norriton Township, Pennsylvania
County-Wide Full Cost Allocation Plan
For The Year Ended December 31, 2014
Schedule .4 - Detail Activity Allocations
For Department Engineer's Service**

Activity - Engineer's Svcs

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Planning	100.00	100.0000	54,151		54,151	176	54,327
SubTotal	100.00	100.0000	54,151		54,151	176	54,327
Total	100.00	100.0000	54,151		54,151	176	54,327

Allocation Basis: Direct Allocation to Planning

Allocation Source: Account Analysis

**West Norriton Township, Pennsylvania
County-Wide Full Cost Allocation Plan
For The Year Ended December 31, 2014
Schedule .5 - Allocation Summary
For Department Engineer's Service**

Receiving Department	Total	Engineer's Svcs
Planning	54,327	54,327
Direct Billed	0	0
Total	<u>54,327</u>	<u>54,327</u>

**West Norriton Township, Pennsylvania
Full Cost Allocation Plan
Repair Tools/Machinery
Nature and Extent of Services**

The costs associated with the maintenance and repair of Public Works vehicles, tools and machinery have been identified and have been allocated directly to the Public Works for further allocation.

**West Norriton Township, Pennsylvania
County-Wide Full Cost Allocation Plan
For The Year Ended December 31, 2014
Schedule .2 - Costs To Be Allocated
For Department Repr Tools/Machinery**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	21,692			21,692
Administration	6,357	702	7,059	
Auditor's Fee	1,133	16	1,149	
Treasurer/Tax Collector	15	3	18	
Info Technology	3,778	13	3,791	
Total Allocated Additions:	<u>11,283</u>	<u>734</u>	<u>12,017</u>	<u>12,017</u>
Total To Be Allocated:	<u><u>32,975</u></u>	<u><u>734</u></u>		<u><u>33,709</u></u>

West Norriton Township, Pennsylvania
County-Wide Full Cost Allocation Plan
For The Year Ended December 31, 2014
Schedule .3 - Costs Allocated By Activity
For Department Repr Tools/Machinery

	Total	General & Admin	PW Vehicle Maint
Other Expense & Cost			
Repair Tools & Machinery	10,095	0	10,095
Maint & Repair-PW Vehicles	9,635	0	9,635
Maint & Repair-Mowers	1,962	0	1,962
Departmental Totals			
Total Expenditures	21,692	0	21,692
Deductions			
Total Deductions	0	0	0
Functional Cost			
Functional Cost	21,692	0	21,692
Allocation Step 1			
Inbound- All Others	11,283	11,283	0
Reallocate Admin Costs		(11,283)	11,283
1st Allocation	32,975	0	32,975
Allocation Step 2			
Inbound- All Others	734	734	0
Reallocate Admin Costs		(734)	734
2nd Allocation	734	0	734
Total For 0150 Repr Tools/Machinery			
Total Allocated	33,709	0	33,709

**West Norriton Township, Pennsylvania
County-Wide Full Cost Allocation Plan
For The Year Ended December 31, 2014
Schedule .4 - Detail Activity Allocations
For Department Repr Tools/Machinery**

Activity - PW Vehicle Maint

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Public Works	100.00	100.0000	32,975		32,975	734	33,709
SubTotal	100.00	100.0000	32,975		32,975	734	33,709
Total	100.00	100.0000	32,975		32,975	734	33,709

Allocation Basis: Direct Allocation to Public Works

Allocation Source: Account Analysis

**West Norriton Township, Pennsylvania
County-Wide Full Cost Allocation Plan
For The Year Ended December 31, 2014
Schedule .5 - Allocation Summary
For Department Repr Tools/Machinery**

Receiving Department	Total	PW Vehicle Maint
Public Works	33,709	33,709
Direct Billed	0	0
Total	<u>33,709</u>	<u>33,709</u>

**West Norriton Township, Pennsylvania
Full Cost Allocation Plan
Public Works Administration
Nature and Extent of Services**

The Public Works Administration Department is responsible for administering the activities of the following: Sewer, Golf, Highway, Fleet and Equipment Maintenance, and Facilities Maintenance at the Township Building.

Departmental administration costs relative to Sewer, Golf and Highway have been allocated directly. Administration costs relative to the Township Building have been allocated based on usable square footage occupied by department during 2014.

Expenses incurred for the repair and maintenance of departmental vehicles have been identified and allocated directly to applicable departments based on the fleet maintenance costs by departments serviced. Operating costs applicable to vehicle repairs has been allocated directly to this department from Repair Tools/Machinery department for further allocation.

**West Norriton Township, Pennsylvania
County-Wide Full Cost Allocation Plan
For The Year Ended December 31, 2014
Schedule .2 - Costs To Be Allocated
For Department Public Works**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	485,128			485,128
Building Use	9,903		9,903	
Equipment Use	159,071		159,071	
Insurance	36,576	1,196	37,772	
Benefits	216,346	884	217,230	
Pension	37,809	105	37,914	
Solicitor's Fees	1,987	56	2,043	
Commissioners	12,679	2,154	14,833	
Administration	31,576	3,282	34,858	
Auditor's Fee	2,433	35	2,468	
Treasurer/Tax Collector	329	76	405	
Info Technology	4,676	17	4,693	
Repr Tools/Machinery	32,975	734	33,709	
Public Works		62,437	62,437	
Maintenance Twp Building		522	522	
Total Allocated Additions:	546,360	71,498	617,858	617,858
Total To Be Allocated:	1,031,488	71,498		1,102,986

West Norriton Township, Pennsylvania
County-Wide Full Cost Allocation Plan
For The Year Ended December 31, 2014
Schedule .3 - Costs Allocated By Activity
For Department Public Works

	Total	General & Admin	Twp Bldg	Vehicle Maint	Sewer
Wages & Benefits					
Salaries & Wages	445,050	21,407	8,189	59,815	39,431
Other Expense & Cost					
Vehicle Fuel-Gas	15,475	0	0	15,475	0
Vehicle Fuel-Diesel	14,402	0	0	14,402	0
Oil	289	0	0	289	0
Tools & Monro Equip Purchases	3,731	179	69	501	331
Other Expenses	2,203	106	41	296	195
Uniforms	2,973	143	55	400	263
Cell Phones/Radios	791	38	15	106	70
Dues & Memberships	604	29	11	81	54
Capital Exp-Machinery	(390)	(19)	(7)	(52)	(35)
Departmental Totals					
Total Expenditures	485,128	21,883	8,373	91,313	40,309
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost					
Functional Cost	485,128	21,883	8,373	91,313	40,309
Allocation Step 1					
Inbound- Repr Tools/Machinery: PW Vehicle Maint	32,975	0	0	32,975	0
Inbound- All Others	513,385	0	9,908	72,490	47,796
Reallocate Admin Costs		(21,883)	423	3,090	2,037
1st Allocation	1,031,488	0	18,704	199,868	90,142
Allocation Step 2					
Inbound- Repr Tools/Machinery: PW Vehicle Maint	734	0	0	734	0
Inbound- All Others	70,764	0	1,366	9,992	6,588
2nd Allocation	71,498	0	1,366	10,726	6,588
Total For 0130 Public Works					
Total Allocated	1,102,986	0	20,070	210,594	96,730



**West Norriton Township, Pennsylvania
County-Wide Full Cost Allocation Plan
For The Year Ended December 31, 2014
Schedule .3 - Costs Allocated By Activity
For Department Public Works**

	Golf	Highways
Wages & Benefits		
Salaries & Wages	801	315,407
Other Expense & Cost		
Vehicle Fuel-Gas	0	0
Vehicle Fuel-Diesel	0	0
Oil	0	0
Tools & Monro Equip Purchases	7	2,644
Other Expenses	4	1,561
Uniforms	5	2,107
Cell Phones/Radios	1	561
Dues & Memberships	1	428
Capital Exp-Machinery	(1)	(276)
Departmental Totals		
Total Expenditures	818	322,432
Deductions		
Total Deductions	0	0
Functional Cost		
Functional Cost	818	322,432
Allocation Step 1		
Inbound- Repr Tools/Machinery: PW Vehicle Maint	0	0
Inbound- All Others	975	382,216
Reallocate Admin Costs	41	16,292
1st Allocation	1,834	720,940
Allocation Step 2		
Inbound- Repr Tools/Machinery: PW Vehicle Maint	0	0
Inbound- All Others	134	52,684
2nd Allocation	134	52,684
Total For 0130 Public Works		
Total Allocated	1,968	773,624



**West Norriton Township, Pennsylvania
County-Wide Full Cost Allocation Plan
For The Year Ended December 31, 2014
Schedule .4 - Detail Activity Allocations
For Department Public Works**

Activity - Twp Bldg

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Administration	2,822	19.0213	3,558		3,558		3,558
Treasurer/Tax Collector	288	1.9412	363		363		363
Public Works	84	0.5694	107		107		107
Police	10,350	69.7629	13,048		13,048	1,214	14,262
Building & Zoning	23	0.1553	29		29	3	32
Recreation/Culture	960	6.4707	1,210		1,210	113	1,323
Emergency Svcs Fund	84	0.5694	107		107	10	117
Sewer Fund	224	1.5098	282		282	26	308
SubTotal	14,836	100.0000	18,704		18,704	1,366	20,070
Total	14,836	100.0000	18,704		18,704	1,366	20,070

Allocation Basis: Square Footage Occupied By Department

Allocation Source: Actual Measurements-Administration

**West Norriton Township, Pennsylvania
County-Wide Full Cost Allocation Plan
For The Year Ended December 31, 2014
Schedule .4 - Detail Activity Allocations
For Department Public Works**

Activity - Vehicle Maint

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Administration	1,478	1.5286	3,055		3,055		3,055
Public Works	30,165	31.1857	62,330		62,330		62,330
Police	64,197	66.3690	132,651		132,651	10,580	143,231
Recreation/Culture	886	0.9167	1,832		1,832	146	1,978
SubTotal	96,728	100.0000	199,868		199,868	10,726	210,594
Total	96,728	100.0000	199,868		199,868	10,726	210,594

Allocation Basis: Vehicle Maintenance Costs By Department

Allocation Source: Statement of Rev & Expense

**West Norriton Township, Pennsylvania
County-Wide Full Cost Allocation Plan
For The Year Ended December 31, 2014
Schedule .4 - Detail Activity Allocations
For Department Public Works**

Activity - Sewer

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Sewer Fund	100.00	100.0000	90,142		90,142	6,588	96,730
SubTotal	100.00	100.0000	90,142		90,142	6,588	96,730
Total	100.00	100.0000	90,142		90,142	6,588	96,730

Allocation Basis: Direct Allocation to Sewer

Allocation Source: Salary & Wage Analysis

**West Norriton Township, Pennsylvania
County-Wide Full Cost Allocation Plan
For The Year Ended December 31, 2014
Schedule .4 - Detail Activity Allocations
For Department Public Works**

Activity - Golf

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Golf Course Fund	100.00	100.0000	1,834		1,834	134	1,968
SubTotal	100.00	100.0000	1,834		1,834	134	1,968
Total	100.00	100.0000	1,834		1,834	134	1,968

Allocation Basis: Direct Allocation to Golf

Allocation Source: Salary & Wage Analysis

**West Norriton Township, Pennsylvania
County-Wide Full Cost Allocation Plan
For The Year Ended December 31, 2014
Schedule .4 - Detail Activity Allocations
For Department Public Works**

Activity - Highways

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Highways & Roads	100.00	100.0000	720,940		720,940	52,684	773,624
SubTotal	100.00	100.0000	720,940		720,940	52,684	773,624
Total	100.00	100.0000	720,940		720,940	52,684	773,624

Allocation Basis: Direct Allocation to Highways

Allocation Source: Salary & Wage Analysis

**West Norriton Township, Pennsylvania
County-Wide Full Cost Allocation Plan
For The Year Ended December 31, 2014
Schedule .5 - Allocation Summary
For Department Public Works**

Receiving Department	Total	Twp Bldg	Vehicle Maint	Sewer	Golf	Highways
Administration	6,613	3,558	3,055	0	0	0
Treasurer/Tax Collector	363	363	0	0	0	0
Public Works	62,437	107	62,330	0	0	0
Police	157,493	14,262	143,231	0	0	0
Building & Zoning	32	32	0	0	0	0
Highways & Roads	773,624	0	0	0	0	773,624
Recreation/Culture	3,301	1,323	1,978	0	0	0
Emergency Svcs Fund	117	117	0	0	0	0
Sewer Fund	97,038	308	0	96,730	0	0
Golf Course Fund	1,968	0	0	0	1,968	0
Direct Billed	0	0	0	0	0	0
Total	1,102,986	20,070	210,594	96,730	1,968	773,624

**West Norriton Township, Pennsylvania
Full Cost Allocation Plan
Maintenance Township Building
Nature and Extent of Services**

The Township Building Maintenance Department is responsible for the maintenance, repair and all operating costs for the Township facility. The costs associated with the Township Building have been allocated based on the usable square footage of occupant departments.

**West Norriton Township, Pennsylvania
County-Wide Full Cost Allocation Plan
For The Year Ended December 31, 2014
Schedule .2 - Costs To Be Allocated
For Department Maintenance Twp Building**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	84,143			84,143
Administration	5,794	639	6,433	
Auditor's Fee	1,031	15	1,046	
Treasurer/Tax Collector	57	13	70	
Info Technology	731	3	734	
Total Allocated Additions:	7,613	670	8,283	8,283
Total To Be Allocated:	91,756	670		92,426

West Norriton Township, Pennsylvania
County-Wide Full Cost Allocation Plan
For The Year Ended December 31, 2014
Schedule .3 - Costs Allocated By Activity
For Department Maintenance Twp Building

	Total	General & Admin	Twp Bldg
Other Expense & Cost			
Janitorial Services	18,800	0	18,800
Materials & Supplies	6,122	0	6,122
Equipment	1,008	0	1,008
Fuel, Light & Water	37,205	0	37,205
Maintenance & Repair	11,220	0	11,220
Security System	9,788	0	9,788
Departmental Totals			
Total Expenditures	84,143	0	84,143
Deductions			
Total Deductions	0	0	0
Functional Cost			
Functional Cost	84,143	0	84,143
Allocation Step 1			
Inbound- All Others	7,613	7,613	0
Reallocate Admin Costs		(7,613)	7,613
1st Allocation	91,756	0	91,756
Allocation Step 2			
Inbound- All Others	670	670	0
Reallocate Admin Costs		(670)	670
2nd Allocation	670	0	670
Total For 0140 Maintenance Twp Building			
Total Allocated	92,426	0	92,426

**West Norriton Township, Pennsylvania
County-Wide Full Cost Allocation Plan
For The Year Ended December 31, 2014
Schedule .4 - Detail Activity Allocations
For Department Maintenance Twp Building**

Activity - Twp Bldg

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Administration	2,822	19.0213	17,453		17,453		17,453
Treasurer/Tax Collector	288	1.9412	1,781		1,781		1,781
Public Works	84	0.5694	522		522		522
Police	10,350	69.7629	64,014		64,014	596	64,610
Building & Zoning	23	0.1553	142		142	1	143
Recreation/Culture	960	6.4707	5,937		5,937	55	5,992
Emergency Svcs Fund	84	0.5694	522		522	5	527
Sewer Fund	224	1.5098	1,385		1,385	13	1,398
SubTotal	14,836	100.0000	91,756		91,756	670	92,426
Total	14,836	100.0000	91,756		91,756	670	92,426

Allocation Basis: Square Footage Occupied By Department

Allocation Source: Actual Measurements-Administration

**West Norriton Township, Pennsylvania
 County-Wide Full Cost Allocation Plan
 For The Year Ended December 31, 2014
 Schedule .5 - Allocation Summary
 For Department Maintenance Twp Building**

Receiving Department	Total	Twp Bldg
Administration	17,453	17,453
Treasurer/Tax Collector	1,781	1,781
Public Works	522	522
Police	64,610	64,610
Building & Zoning	143	143
Recreation/Culture	5,992	5,992
Emergency Svcs Fund	527	527
Sewer Fund	1,398	1,398
Direct Billed	0	0
Total	92,426	92,426