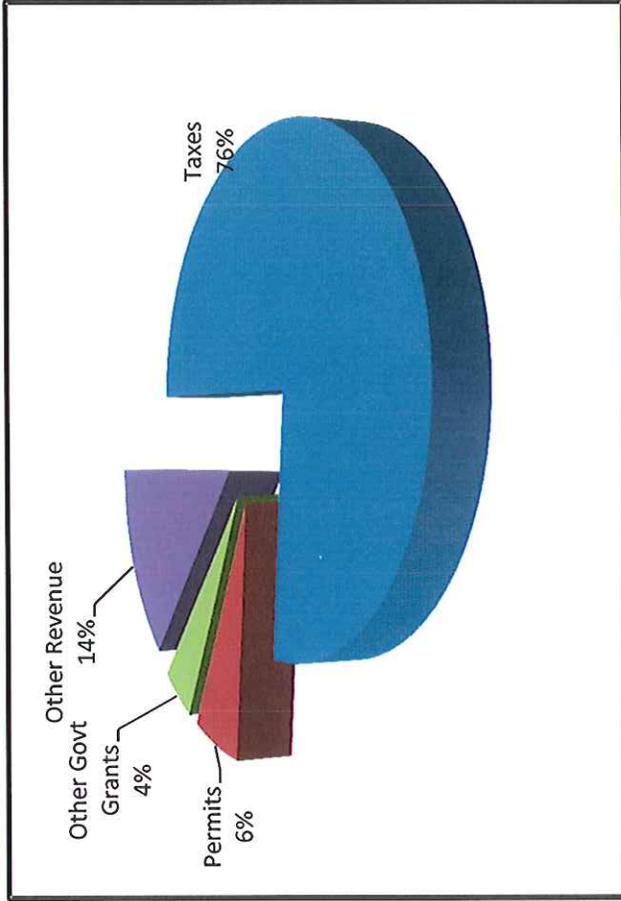
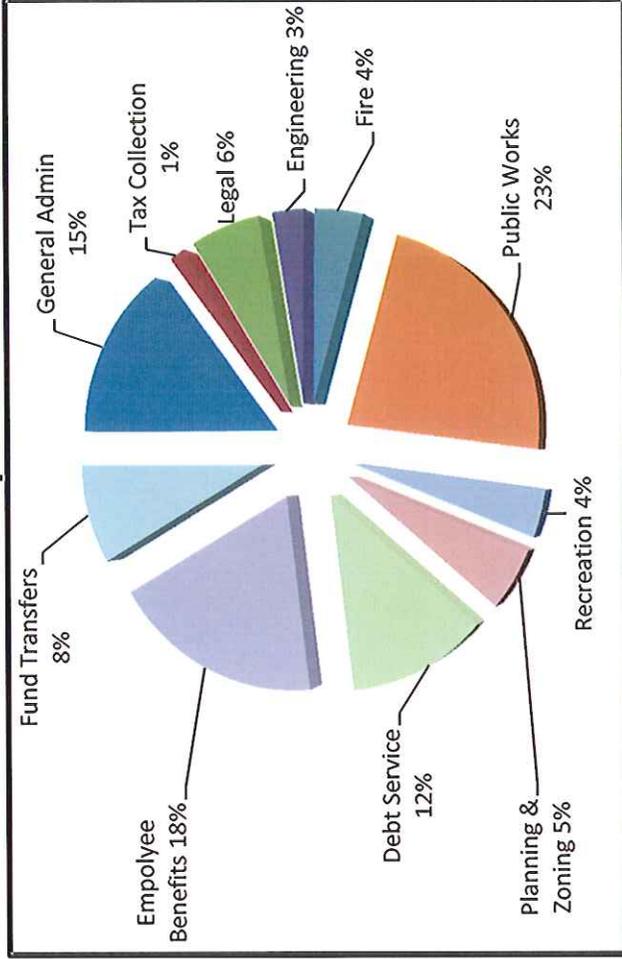


Williams Township General Fund Budget 2015

Revenues



Expenses



General Fund Revenues (000)

Taxes	\$2,088	76%
Permits & Fees	\$163	6%
Other Government Grants & Contracts	\$113	4%
Other Revenue	\$372	14%
	\$2,736	100%

General Fund Expenses (000)

General Administration	\$396	15%
Tax Collection	\$38	1%
Legal Expenses	\$164	6%
Engineering & Consultants	\$74	3%
Fire Protection & Emergency Mgmt.	\$112	4%
Public Works	\$607	23%
Recreation	\$104	4%
Planning & Zoning	\$139	5%
Debt Service	\$320	12%
Employee Benefits & Commercial Insur.	\$492	18%
Interfund Operating Transfers	\$227	8%
	<u>\$2,673</u>	<u>100%</u>

**Williams Township-General Fund
 Profit & Loss Budget Performance
 2015**

	2014	2015
Income		
30000 · Taxes		
301.100 · Real Estate Current Year	900,034.00	908,000.00
301.300 · Real Estate Taxes-Delinquent	18,368.00	10,000.00
301.600 · Real Estate-Interim	1,500.00	3,500.00
310.400 · Per Capita - Delinquent	150.00	100.00
310.100 · Real Estate Transfer Tax	90,000.00	100,000.00
310.210 · Earned Income Current Year	970,000.00	860,000.00
310.230 · Earned Income Delinquent	0.00	145,000.00
310.510 · Local Services Tax Current Year	39,000.00	39,000.00
310.530 · Local Services Tax Delinquent	2,000.00	1,000.00
310.600 · Amusement Tax	15,000.00	17,000.00
355.010 · Public Utility Realty Tax	2,698.00	3,000.00
355.040 · Alcoholic Beverages Licens	1,300.00	1,300.00
Total 30000 · Taxes	2,040,050.00	2,087,900.00
30001 · Permits and Fees		
321.800 · Cable TV Franchise	90,000.00	95,000.00
322.100 · Moving Permits	500.00	500.00
322.300 · Driveway Permits	1,000.00	700.00
322.400 · Pool Permits	600.00	600.00
322.500 · Street Opening Permits	5,000.00	500.00
322.820 · Grading Street Encroachment	10,000.00	10,000.00
361.000 · General Government	7,500.00	9,000.00
362.400 · PA UCC	300.00	350.00
362.410 · Building Permits	15,000.00	35,000.00
362.420 · Electrical Permits	500.00	500.00
362.430 · Plumbing Permits	100.00	100.00
362.440 · Sewage Permits	5,000.00	8,000.00
362.520 · Miscellaneous Permits	2,000.00	1,600.00
367.140 · Rent of Pavilion/Community Bldg	700.00	1,100.00
367.210 · Court Keys	100.00	80.00
Total 30001 · Permits and Fees	138,300.00	163,030.00
30002 · Other Government Grants		
354.040 · Sewage Facilities Act Grant	0.00	0.00
354.120 · Emergency Disaster Relief PEMA	0.00	0.00
354.150 · Recycling Grant	5,000.00	18,174.00
355.050 · General Municipal Pension Sys	43,109.00	59,450.00
357.010 · WASD Recreation Donation	3,200.00	3,200.00
363.510 · Contracted Snow Removal	24,000.00	27,300.00
364.900 · DEP Mun. Insp. Reimbursement	7,250.00	5,000.00
Total 30002 · Other Government Grants	82,559.00	113,124.00

**Williams Township-General Fund
 Profit & Loss Budget Performance**

2015

2014	2015
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30003 · Other Revenue

331.110 · Vehicle Code Violations	450.00	150.00
331.120 · Violations of Ordinances Statu	500.00	2,000.00
341.100 · Interest Earnings	500.00	1,500.00
355.070 · Foreign Fire Insurance Premium	55,000.00	50,000.00
361.340 · Zoning/Hearing Board Fees	2,000.00	3,000.00
361.530 · Sale of SALDO	400.00	200.00
361.560 · EMS/Fire Land Dev Contr	8,000.00	8,000.00
364.500 · Sale of Recyclable Material	700.00	1,000.00
364.510 · Sale of Recycling Containers	100.00	240.00
364.400 · Additional HMA Fees	0.00	80,000.00
364.600 · Landfill Act 101 Host Fee	156,750.00	180,000.00
389.000 · Unclassified Revenue - Misc	3,000.00	3,000.00
383.000 · Rec Fees/Special Assessment	10,000.00	10,000.00
387.000 · Contributions/ Donations Privat	500.00	600.00
392.080 · Interfund Transfer Sewer Fund	35,000.00	32,000.00
395.000 · Refund of Prior Yr Expenditure	5,000.00	0.00
Total 30003 · Other Revenue	<u>277,900.00</u>	<u>371,690.00</u>

Total Income	<u>2,538,809.00</u>	<u>2,735,744.00</u>
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Expense

40000 · Expenditures

400-409 · General Governmen

400.105 · Supervisor Salary	6,250.00	6,250.00
401.110 · Manager Wages	75,338.00	80,337.50
402.311 · Auditing - Professional Service	6,500.00	6,500.00
405.110 · Secretary/Treasurer Wages	48,737.00	50,929.85
406.114 · Administrative Assistant Wages	37,440.00	38,751.23
406.115 · Part Time Admin Wages	6,500.00	5,000.00
406.180 · Overtime Admin Wages	1,000.00	500.00
406.210 · General Admin Expenses	15,000.00	16,000.00
406.226 · Materials & Supplies Gen. Admin	500.00	1,000.00
406.213 · Small Office Equipment/Software	3,000.00	2,000.00
406.280 · Landfill Advisory Committee	100.00	100.00
406.317 · Ordinance Codification	3,624.00	3,624.00
406.321 · Telephone	4,200.00	4,200.00
406.324 · Cell Phone Admin Costs	5,300.00	5,300.00
406.340 · Mileage Reimbursement	500.00	600.00
406.341 · Advertising-Admin	12,000.00	12,000.00
406.390 · Bank Service Charges	1,300.00	1,400.00
406.452 · Office Equip Exp/Leases/Alura	14,000.00	15,500.00
406.460 · Dues & Continuing Education	9,000.00	9,000.00

Williams Township-General Fund Profit & Loss Budget Performance

2015

	2014	2015
109.110 · Public Works Director Wages	0.00	58,925.63
409.115 · Custodian Salary	12,518.00	13,412.88
409.233 · Fuel Municipal Bldg Propane	5,500.00	5,900.00
409.234 · Fuel Community Bldg Oil	2,500.00	2,300.00
409.250 · Repairs/Maint. Municipal Bldg	11,000.00	15,000.00
409.253 · Repairs/Maint. Comm. Bldg	2,000.00	2,000.00
409.361 · Electric Service-Comm. Bldg	1,500.00	1,500.00
409.368 · Electric-Mun. Bldg	4,000.00	5,400.00
451.540 · Boy Scouts Contributions	2,000.00	2,000.00
452.541 · Contribution to Miracle League	3,000.00	3,000.00
452.542 · Contribution to the LINCS	3,000.00	3,000.00
453.540 · Contribution to Mariton	500.00	500.00
456.540 · Contribution to Libraries	21,000.00	21,000.00
459.540 · Contributions to Animal Shelter	3,000.00	3,000.00
Total 400-409 · General Governmen	321,807.00	395,931.09
403 · Tax Collection		
403.116 · Tax Collector Comm. Elected	13,500.00	13,500.00
403.117 · Tax Collector-LST	683.00	850.00
403.118 · Tax Collector -EIT	29,633.00	20,000.00
403.210 · Office Supplies	900.00	1,300.00
403.340 · Adv/Printing/Bonding/Postage	3,000.00	2,700.00
Total 403 · Tax Collection	47,716.00	38,350.00
404 · Solicitor/Legal Services		
404.310 · Solicitor Fees	75,000.00	60,000.00
404.314 · Legal Serv./Ordinance Updates	14,000.00	4,000.00
404.319 · Legal Services/Substantive	100,000.00	100,000.00
404.410 · Legal Svs - Judgments & Damages	500.00	500.00
Total 404 · Solicitor/Legal Services	189,500.00	164,500.00
408 · Engineer Services		
408.116 · SEO Services	19,000.00	9,000.00
408.310 · Engineering Professional Serv.	50,000.00	55,000.00
408.317 · Environmental Engineer Services	10,000.00	2,000.00
408.314 · MS4	0.00	2,500.00
408.365 · Host Mun. Inspection Services	15,000.00	5,000.00
451.310 · Recreation Engineering Serv	500.00	500.00
Total 408 · Engineer Services	94,500.00	74,000.00
411 · Fire Company/EMS		
411.112 · Public Works Fire Compensation	2,000.00	1,400.00
411.500 · Fire Company Contribution	110,000.00	105,000.00
412.500 · Emergency Squad Donation	5,000.00	5,000.00

Williams Township-General Fund Profit & Loss Budget Performance

2015

	2014	2015
115.210 · Emerg. Mngt Office Supplies	250.00	250.00
Total 411 · Fire Company/EMS	117,250.00	111,650.00
430 · Public Works		
430.112 · Public Works -Wages	248,751.00	221,195.60
430.120 · Seasonal Employees -PW	23,114.00	23,691.85
430.180 · Public Works-Overtime Wages	3,000.00	4,000.00
430.210 · General Expenses	2,000.00	3,500.00
430.230 · Heating Fuel 2300 Morgan Hill	1,000.00	2,000.00
430.233 · Fuel Public Works Propane	8,000.00	16,000.00
430.232 · Public Works -- Vehicle Gas	27,000.00	40,000.00
430.236 · Office Furniture/Equipment	500.00	500.00
430.316 · Water Quality Testing Fees	1,500.00	1,200.00
430.321 · Phone Service	2,100.00	2,000.00
430.237 · Small Tools/Minor Equipment -PW	3,200.00	22,774.00
430.238 · Clothing Allowance-Public works	4,700.00	4,000.00
430.242 · Safety Equipment & Training	3,000.00	3,000.00
430.250 · Maint./Public Works Bldgs	5,500.00	20,000.00
430.253 · Maintenance 2300 Morgan Hill	1,500.00	1,200.00
430.361 · Public Works-Electric 2300 Morg	1,500.00	900.00
430.363 · Fire Hydrant Expense	6,000.00	6,480.00
430.368 · Electric Public Works Bldg	8,200.00	7,500.00
430.374 · Fuel Storage Tank Maint.	500.00	500.00
430.384 · Equipment Lease	0.00	2,500.00
430.470 · CDL Testing	350.00	350.00
426.112 · Recycling Wages	16,191.00	16,000.00
426.241 · Recycling Bins/Supplies	2,000.00	6,000.00
432.180 · Snow Removal -Overtime	20,000.00	20,000.00
432.245 · Snow Removal-Anti Skid	50,000.00	50,000.00
433.245 · Street Sign Material	2,500.00	2,000.00
433.374 · Traffic Signal Maintenance	1,000.00	1,000.00
433.361 · Electric Flashing/Traffic Sig	2,000.00	1,500.00
434.361 · Electric Street Lights (Murray)	1,000.00	1,300.00
437.245 · Vehicle Repairs/Maint Sup	51,000.00	51,000.00
438.245 · Road & Bridge Repair Materials	75,000.00	75,000.00
Total 430 · Public Works	572,108.00	607,091.45
451.000 · Recreation		
451.111 · WASD Custodian Reimbursement	4,500.00	4,500.00
451.112 · Recreation PW Compensation	58,286.00	36,500.00
451.115 · Recreation Program Salaries	13,658.00	14,000.00
451.246 · Supplies /Fields & Bldgs	1,600.00	2,000.00
451.247 · Recreation Program Supplies	2,000.00	2,000.00
451.249 · Repairs & Maint. Parks/Recreati	19,000.00	22,000.00

Williams Township-General Fund Profit & Loss Budget Performance

2015

	2014	2015
451.340 · Recreation Advertising /Postage	250.00	250.00
451.361 · Electric-Recreation Bldg/Lights	5,000.00	5,000.00
451.384 · Recreation-Port-A-John Rental	3,750.00	3,750.00
451.450 · Recreation Alarm System	500.00	500.00
451.454 · Training & Background Check	100.00	100.00
457.241 · Community Day/Special Events	11,000.00	13,000.00
Total 451.000 · Recreation	119,644.00	103,600.00
414 · Planning and Zoning		
413.341 · UCC Appeals Board Exp	500.00	500.00
414.114 · Zoning Officer Wages	57,490.00	64,247.36
414.116 · Zoning Hearing Board Salaries	2,500.00	2,500.00
414.310 · Zoning /Other Consultants	2,000.00	2,000.00
414.314 · Zoning Hearing Board Solicitor	40,000.00	55,000.00
414.317 · Zoning Stenographer	1,500.00	3,000.00
414.341 · Advertising	2,500.00	3,700.00
414.540 · Developer Emer. Service Contrib	8,000.00	8,000.00
414 · Planning and Zoning - Other	0.00	0.00
Total 414 · Planning and Zoning	114,490.00	138,947.36
471-472 · Debt Service		
471.100 · Gen Obligation Bond Principal	220,000.00	220,000.00
472.100 · Gen Obligation Bond Interest	102,413.00	99,882.50
Total 471-472 · Debt Service	322,413.00	319,882.50
480-487 · Employee Benefits & Commercial		
401.353 · Manager/Treasurer Bond	4,000.00	4,000.00
451.352 · Recreation Liability Insurance	4,000.00	4,000.00
481.100 · Payroll Taxes	55,000.00	52,000.00
481.300 · Unemployment - Employer	11,000.00	10,000.00
483.300 · Pension Contribution	43,109.00	59,450.00
484.000 · Workers Compensation	40,000.00	30,000.00
486.200 · Property/Liability Insurance	95,000.00	100,000.00
486.700 · Life/Disability Insurance	14,000.00	15,000.00
487.000 · Health Insurance Benefits	191,100.00	217,631.64
Total 480-487 · Employee Benefits & Commercial	457,209.00	492,081.64
492.000 · Interfund Operating Trans		
492.300 · Trans to Capital Impr. Millage	57,400.00	57,593.75
492.301 · Trans to Capital Impr. Grants	50,000.00	169,000.00
Total 492.000 · Interfund Operating Trans	107,400.00	226,593.75
Total 40000 · Expenditures	2,464,035.00	2,672,627.79
Total Expense	2,464,035.00	2,672,627.79

**Williams Township Sewer Fund
 Profit & Loss Budget Performance
 2015**

	<u>2014</u>	<u>2015</u>
Income		
30001 · Sanitation Revenue		
364.030 · Liens, Legal Delinquent Fees	5,000.00	6,100.00
364.100 · Cedar Park Receivables	180,000.00	183,000.00
364.101 · Northern District Receivables	35,000.00	42,000.00
364.110 · Lateral Fees /Connection	3,000.00	2,000.00
365.111 · Tapping Fees/Diversion Meters	500.00	5,000.00
364.130 · Sale of Sewage Capacity	0.00	10,000.00
364.140 · Certifications	500.00	600.00
Total 30001 · Sanitation Revenue	<u>224,000.00</u>	<u>248,700.00</u>
30002 · Other Revenues		
341.010 · Interest	1,100.00	1,100.00
364.040 · Sewer Penalty Fees - Cedar Park	1,000.00	1,200.00
364.050 · Sewer Legal Fees	1,200.00	2,600.00
364.060 · Sewer Penalty Fees - Northern D	1,500.00	100.00
Total 30002 · Other Revenues	<u>4,800.00</u>	<u>5,000.00</u>
Total Income	<u>228,800.00</u>	<u>253,700.00</u>

Expense

40001 · Sewer Administration Expenses		
427.210 · Office Expenses	2,500.00	2,300.00
427.239 · Software Changes	1,000.00	250.00
427.300 · Refunds	100.00	100.00
427.317 · Northern District Payables	28,000.00	33,600.00
427.365 · Purchase Sewer Capacity	50.00	50.00
427.390 · Bank Service Fees	50.00	50.00
Total 40001 · Sewer Administration Expenses	<u>31,700.00</u>	<u>36,350.00</u>
40002 · Legal Expenses		
404.364 · Sewer Legal Services	1,000.00	6,000.00
404.368 · Lien Fees	2,500.00	2,600.00
Total 40002 · Legal Expenses	<u>3,500.00</u>	<u>8,600.00</u>
40003 · Engineering		
408.317 · Engineering Services	15,000.00	26,000.00
408.364 · Chapter 94 Report	2,000.00	2,000.00
408.368 · SEO-Inspections & Treatment	3,000.00	750.00
Total 40003 · Engineering	<u>20,000.00</u>	<u>28,750.00</u>
40004 · Collection System Maintenance		

**Williams Township Sewer Fund
 Profit & Loss Budget Performance
 2015**

	<u>2014</u>	<u>2015</u>
427.230 · Fuel-Pump Stations	500.00	500.00
427.237 · Safety & Miscellaneous Equip	100.00	100.00
427.250 · Maintenance & Repairs	5,000.00	6,000.00
427.310 · Professional Maintenance	12,000.00	10,000.00
427.321 · Telephones	850.00	1,100.00
427.361 · Electric	4,000.00	3,800.00
427.366 · Suburban Water	100.00	100.00
427.370 · Lateral Maintenance	50.00	50.00
Total 40004 · Collection System Maintenance	<u>22,600.00</u>	<u>21,650.00</u>
40005 · EAJSA		
427.471 · EAJSA-Operating & Non-Debt Serv	115,000.00	125,000.00
Total 40005 · EAJSA	<u>115,000.00</u>	<u>125,000.00</u>
40006 · Interfund Transfers		
492.010 · Interfund Transfer-General Fund	35,000.00	32,000.00
Total 40006 · Interfund Transfers	<u>35,000.00</u>	<u>32,000.00</u>
40007 · Capital Improvements		
427.670 · Sewer Capital Improvements	0.00	0.00
Total 40007 · Capital Improvements	<u>0.00</u>	<u>0.00</u>
Total Expense	<u>227,800.00</u>	<u>252,350.00</u>

Williams Township - Capital Improvement Profit & Loss Budget Performance 2015

	<u>2014</u>	<u>2015</u>
Income		
341.100 · Interest	110.00	140.00
354.150 · DEP Recycling	250,000.00	250,000.00
357.011 · Gaming Grant	191,511.00	193,475.00
357.012 · NorCo Open Space	35,000.00	35,000.00
392.010 · Trans from General Fund	0.00	0.00
392.011 · Trans from General Fund - Mill	57,047.00	57,593.75
392.012 · Trans from General Fund - Grants	74,445.00	169,000.00
392.400 · Trans from Rec.Cap Impr. Acct	0.00	50,000.00
Total Income	<u>608,113.00</u>	<u>755,208.75</u>
Expense		
430.373 · Building Improvements	0.00	44,958.80
430.740 · Capital Equipment Purchase	354,445.00	140,000.00
451.372 · Melchor Tract Improvements	84,162.00	0.00
438.372 Improvement Other than Buildings	0.00	135,150.00
451.720 · Recreation Capital Improvements	192,349.00	230,000.00
Total Expense	<u>630,956.00</u>	<u>550,108.80</u>

Williams Township - Liquid Fuels
Profit & Loss Budget Performance
2015

	<u>2014</u>	<u>2015</u>
Income		
341.100 · Interest	50.00	30.00
355.020 · Liquid Fuels Tax	<u>169,429.50</u>	<u>202,143.82</u>
Total Income	<u>169,479.50</u>	<u>202,173.82</u>
Expense		
430.740 · Captial Purchase	30,000.00	32,597.70
432.245 · Salt & Anti-skid	22,050.00	22,050.00
438.245 · Repair & Maintenance	<u>117,000.00</u>	<u>130,000.00</u>
Total Expense	<u>169,050.00</u>	<u>184,647.70</u>

Williams Township-Open Space Fund Profit & Loss Budget Performance 2015

	<u>2014</u>	<u>2015</u>
Income		
310.240 · Earned Income Tax - Open Space	415,000.00	0.00
341.100 · Interest	<u>1,200.00</u>	<u>1,500.00</u>
Total Income	<u>416,200.00</u>	<u>1,500.00</u>
Expense		
461.248 · Administrative Expenses	20,000.00	20,000.00
461.710 · Purchase of Open Space	<u>250,000.00</u>	<u>250,000.00</u>
Total Expense	<u>270,000.00</u>	<u>270,000.00</u>

GENERAL FUND REVENUES - 2015

TAXES

1	Taxes	01.301.100	Real Estate Tax-Current Year	Property taxes authorized under Section 905 of the Second Class Township Code. The Township tax rate is 4.0 mills. This rate is applied to the assessed valuation of properties within the Township.
2	Taxes	01.301.300	Real Estate Tax Delinquent	Delinquent property taxes collected by Northampton County and remitted to the Township.
3	Taxes	01.301.600	Real Estate Interim	Property Taxes billed for new construction or additions, when work has not been completed at the time the annual tax bill is issued (usually February of every year.).
4	Taxes	01.310.030	Per Capita Tax Delinquent	This tax was \$5 per person, however it has not been charged since the .25% Open Space Earned Income Tax was instituted. Keystone will continue to collect delinquent per capita taxes, and remit to the Township.
5	Taxes	01.310.100	Real Estate Transfer Tax	A 1% tax (calculated on the sale price) paid by the buyer and a 1% tax paid by the seller of all real estate is equally divided between the Township and Wilson School District. The rate is determined by the Commonwealth of Pennsylvania.
6	Taxes	01.310.210	Earned Income Current	Revenue in this account is from a 1% tax on earned income of all residents and non-residents who work in the Township. This tax will be collected by Keystone and split 50/50 with the Wilson Area School District.
7	Taxes	01.310.530	Earned Income Delinquent	Delinquent EIT collector by Keystone.
8	Taxes	01.310.510	Local Services Tax Current	Authorized under act 511, this tax is shared with local school district. WT charges \$52 per employed resident. Tax will be collected by Keystone.
9	Taxes	01.310.530	Local Services Tax Delinquent	Keystone handles collection of this, if delinquent.
10	Taxes	01.310.600	Amusement Tax	Tax collected from the Morgan Hill Golf Course.
11	Taxes	01.355.010	Public Utility Realty Tax	Proceeds of a tax collected by the Commonwealth on public utilities and distributed to local municipalities where the utilities own real estate. This tax is in lieu of a local property tax.
12	Taxes	01.355.040	Alcohol Beverage Tax	Any establishment holding a liquor license pays this tax to the PA Liquor Control Board, which then remits approximately \$100 - \$200 per license to the Township.

GENERAL FUND REVENUES - 2015

PERMITS AND FEES

13	P&F	01.321.800	Cable TV Franchise	Cable Co. collects fee from residents on monthly bill, sends the Township a check once a year, in the first quarter of the following year.
14	P&F	01.322.100	Moving Permits	Required if moving into, out of, or within the Township
15	P&F	01.322.300	Driveway Permits	New installation, or reconditioning of existing driveways
16	P&F	01.322.400	Pool Permits	New installation or reconditioning of an existing pool
17	P&F	01.322.500	Street Opening Permits	Only if a new driveway is to be installed, a \$500 returnable escrow fee is charged
18	P&F	01.322.820	Grading/Street Encroachment	Street Encroachment (Poles) - If a utility installs a pole in the Township or performs any work in the Township's right of way. / Grading Permit Fee - charged for making changes to land grades, and or alterations of drainage.
19	P&F	01.361.000	General Government	\$0.25 per copy, Charges for Office Services/Copies, Engineer Review Fees, house number signs
20	P&F	01.362.400	PA UCC	The Township collects an \$4 fee for each permit issued. 100% of these collections are sent to the State.
21	P&F	01.362.410	Building Permits	Fee for all new buildings - including home construction, decks, additions, sheds, etc.
22	P&F	01.362.420	Electrical Permits	New or upgrading of electrical work
23	P&F	01.362.430	Plumbing Permits	New installation or reconditioning of existing plumbing
24	P&F	01.362.440	Sewage Permits	New installation or reconditioning of existing septic systems
25	P&F	01.362.520	Miscellaneous Permits	Peddler Permits - Door to door sales people are required to have this permit / Business Permits - Required if a new business is to be opened in Township / Logging Permits - If a property owner intends to cut 25 or more trees / Demolition Permits - if a building is to be demolished / Domestic Servant Permits - if a resident houses a live in care taker for property maintenance purposes / Mechanical Permits - Required if installing new or upgrading existing heating, ventilating or AC equipment Well Permits.
26	P&F	01.367.140	Pavillion Rental/ Community Bldg	Fees for the rental of the township's park pavillions and the Community Building
27	P&F	01.367.210	Court Keys	Tennis/Basketball Court Keys - \$10 fee

GENERAL FUND REVENUES - 2015

OTHER GOVT GRANTS

28	Other Grants	01.354.040	Sewage Facilities Act Grant	Reimbursement from PA DEP of up to 50% of Sewage Enforcement Officer's expense. Does not apply to Public Sewer Service.
29	Other Grants	01.354.120	Emergency Disaster Relief - PEMA	Emergency Disaster Relief - PEMA.
30	Other Grants	01.354.150	Recycling Grant	Annual performance grant provided by the PA DEP. Funds must be used for any Township recycling effort.
31	Other Grants	01.355.050	General Municipal Pension System	Municipal Pension Funds - In October of each year, PA issues a partial reimbursement payment to township, against the Employee pension fund contribution the Township makes to Pennsylvania Municipal Retirement Services (PMRS) for all 11 full time employees.
32	Other Grants	01.357.010	WASD Recreation Donation	Donation from the Wilson Area School District to be used to support the Township's summer recreation program.
33	Other Grants	01.363.510	Contracted Snow Removal	5 year contract with Commonwealth. State sets the rate. Funds are used by the Township for snow removal on State owned roads.
34	Other Grants	01.364.900	DEP Municipal Inspection Reimbursement	Up to 50% reimbursement from Pennsylvania's Department of Environmental protection of approved Township expenses for up to two municipal host inspectors.

GENERAL FUND REVENUES - 2015

OTHER REVENUE

35	O/R	01.331.110	Vehicle Code Violations	The Township's portion (50%) of the fine for Motor Vehicle Code Violations that occur in the Township, filed by the Pennsylvania State Police.
36	O/R	01.331.120	Violations of Ordinance	The fine paid for violation of Township Ordinances. Citation filed by either the Zoning Officer or a State Policeman.
37	O/R	01.341.100	Interest	Lafayette Ambassador Bank - General Savings, Recreation, Municipal Fund and Checking accounts
38	O/R	01.355.070	Foreign Fire Insurance Premium	The township receives money from the State, which represents funds received from taxes paid by out of state purchasers of insurance through a PA fire insurance company. This money is deposited into the General Fund and then, as required by law, is immediately disbursed to the Williams Township Volunteer Fire Company.
39	O/R	01.361.340	ZHB Fees	Fees for Zoning appeals. See fee schedule on township website for details
40	O/R	01.361.530	Sale of SALDO	Examples: Subdivision & Land Development, Zoning, Building code, Open Space Plan, Comprehensive Plan, Historical, and Park & Recreation Plan
41	O/R	01.361.560	EMS/Fire Land Develop Contribution	Contributions to Emergency Services - (Fee charged to subdivision applicants of \$200 per new lot. 50% goes to the Easton Emergency Squad, 50% goes to The Williams Township Fire Co.)
42	O/R	01.364.500	Sale of Recycleables	Proceeds from sale of recyclable materials.
43	O/R	01.364.510	Sale Recycling Bins	Proceeds from the sale of recycling bins and lids.
44	O/R	01.364.400	Add'l HMA Fees	Quarterly additional fee per HMA
45	O/R	01.364.600	Landfill Act 101 Host Fee	A fee paid by the Chrin Brothers Sanitary Landfill for every ton of waste added to the landfill.
46	O/R	01.389.000	Unclassified - Miscellaneous Revenue	Act 537 Plan - A plan for all Township sewage disposal, updated every 10 years. This revenue is a partial reimbursement to the Township from the State for Township's associated engineering fees. / Community Day Miscellaneous fees for vendor tables, donations, etc. /\$600 flat fee charged only to subdivision developers when the subdivision fronts a Twp road. / Private source donations intended to support needs such as Open Space or the Veterans Memorial. / Proceeds from sale of township assets no longer needed.
47	O/R	01.383.000	Rec Fees/Spec. Asst	\$2,000 per new lot, charged only to subdivision developers.
48	O/R	01.387.000	Contributions & Donations Private	Athletic Association Contributions (insurance & snack stand) and other private donations.
49	O/R	01.392.080	Interfund Transfer Sewer Fund	Transfer from Sewer Fund to cover expenses performed by township employees related to Public Sewer, such as customer administration, billing, collections and diversion meter readings.
50	O/R	01.395.000	Refund of Prior Year Expenditures	This represents the refund received from Benecon for medical insurance payments.

**GENERAL FUND EXPENSES
2015**

EXPENDITURES GENERAL ADMINISTRATION				
1	G&A	01.400.105	Supervisor Salary	Salary for three members of the Board of Supervisors
2	G&A	01.401.110	Township Manager Wages	Township Manager compensation.
3	G&A	01.402.311	Audit - Professional Service	Yearly audit fees to appointed auditor
4	G&A	01.405.110	Secretary/Treasurer Wages	Township Secretary/Treasurer compensation
5	G&A	01.406.114	Administrative Assistant Wages	Township Administrative Assistant compensation.
6	G&A	01.406.115	Part-Time Admin Wages	Expense to cover the cost of part time office support.
7	G&A	01.406.180	Overtime Admin Wages	Clerk/Receptionist - other than overtime for planning meetings.
8	G&A	01.406.210	General Admin Expenses	All paper, envelopes, paper clips, miscellaneous office equipment, municipal office first aid, DAC fees, grant application fees, payroll fees, 457 Plan Admin fees, bond agent fee, wreaths/flowers, misc. donations, etc.
9	G&A	01.406.226	Materials & Supplies Gen Admin	Municipal & Community Bldg - small tools & minor equipment, cleaning supplies/repairs/maintenance
10	G&A	01.406.213	Small Office Equipment/Software	Purchase of new software and small office equipment
11	G&A	01.406.280	Landfill Advisory Committee Expenses	Per Host Municipal Agreement, any nominal costs of administrative expense shall be paid for by a 50% sharing between the landfill and the Township, on an as needed basis.
12	G&A	01.406.317	Ordinance Codification	Expense from outside firm for ordinance codification project
13	G&A	01.406.321	Telephone	RCN landline charges for Municipal Office
14	G&A	01.406.324	Cell Phones Admin Costs	Phones for 7 public works employees, Zoning Officer, and Township Manager
15	G&A	01.406.340	Mileage Reimbursement	Reimbursement of township employees (and supervisors) for use of their personal automobile on Township business.
16	G&A	01.406.341	Advertising, Printing, Postage	Postage - For Municipal and Public Works buildings only / Newsletter Postage & Printing - Currently no charge from printer for newsletter, Township pays for postage only. / Any meeting advertising in newspaper, printing of township letterhead.
17	G&A	01.406.390	Bank Services Charges	Service Charges - General Checking, General Savings, Recreation, etc.
18	G&A	01.406.452	Office Equipment Expense (leases, podcasts, AURA, etc.)	Post Machine, Alarm System, Copiers Lease Agreements; Computer Maintenance - Contract with AURA Business Solutions, for both software and hardware maintenance; POD system to record monthly Supervisor meetings
19	G&A	01.406.460	Dues & Continuing Education	Subscription to "Township magazine" published by PSATS / Township Manager, Zoning officer memberships to PSATS, PSATS convention, etc.
20	G&A	01.409.110	Public Works Director Wages	Public Works Director Compensation
21	G&A	01.409.115	Custodian Salary	Part time - three days / week, cleaning of Municipal and Community buildings
22	G&A	01.409.233	Fuel - Municipal Building	Propane purchased through the Lehigh Valley co-op
23	G&A	01.409.234	Fuel - Community Bldg Oil	Heating oil purchased through the Lehigh Valley co-op
24	G&A	01.409.250	Repairs/Maint. Municipal Building	Repair and Maintenance performed for Municipal building only.
25	G&A	01.409.253	Repairs/Maint. Comm Building	Repair and Maintenance performed for Community building only.
26	G&A	01.409.361	Electric Service-Comm Bldg	Met Ed
27	G&A	01.409.368	Electric Service - Municipal Bldg	Met Ed
28	G&A	01.451.540	Boy Scouts Contribution	Annual donation, amount determined by Supervisors
29	G&A	01.452.541	Contribution to Miracle League	Contribution to Miracle League
30	G&A	01.452.542	Contribution to LINC'S	Contribution to the LINC'S
31	G&A	01.453.540	Contribution to Marton	Contribution to Marton
32	G&A	01.456.540	Contribution to Library	Donation amount determined by Supervisors, paid biannually in June and December to Mary Meuser Library
33	G&A	01.459.540	Contribution to Animal Shelter	Contribution to the Center for Animal Health and Welfare

**GENERAL FUND EXPENSES
2015**

TAX COLLECTION				
34	Tax Col.	01.403.116	Tax Collector Comm. Elected	Tax Collector Compensation - Collection of Real Estate taxes, \$4 per bill. Tax Collector also collects School Tax on behalf of the Wilson Area School District; and is compensated by the WASD not Williams Township.
35	Tax Col.	01.403.117	Tax Collector LST	Tax Collector Compensation for collection of LST
36	Tax Col.	01.403.118	Tax Collector EIT	Earned Income Tax Collection Fees charged by tax collector, and the administrative fees to the NCC - TCC (Tax Collection Committee, Northampton Cty) Administrative Expense - Williams pays this group for their administrative cost to operate.
37	Tax Col.	01.403.210	Office Supplies	Tax Collector Office Supplies; Tax Collector Insurance & Bonding/Dues & Subscriptions when due
38	Tax Col.	01.403.340	Advertising, Printing & Postage	Advertising & Printing of property tax bills. Proportionate charge of postage machine use for tax collection.
SOLICITOR/LEGAL SERVICES				
39	Legal Exp	01.404.310	Solicitor Fees	Township Solicitor Compensation - Solicitor billing is by the hour - monthly invoicing. Professional Legal Services - Expenses for legal services when the appointed Township Solicitor can not participate in a particular matter associated with the Township. This may be due to a conflict of interest. Example - The Township may hire outside counsel to negotiate a union contract. / Legal Administrative Costs and Fees associated with issues such as host negotiations or a curative amendment challenge.
40	Legal Exp	01.404.314	Legal Serv./Ordinance Updates	Paid to Solicitor - associated fees are itemized
41	Legal Exp	01.404.319	Legal Services - HMA Contract	Legal fees only - HMA Contract.
42	Legal Exp	01.404.410	Legal Serv. Judgments/Damages	Judgments and losses.
ENGINEER SERVICES				
43	Eng / Cons	01.408.116	SEO Services	Sewage Enforcement Officer's Compensation
44	Eng / Cons	01.408.310	Engineering Professional Serv	Engineering Services and firms hired other than Twp Engineer for services outside the scope of appointed Engineer's capabilities.
45	Eng / Cons	01.413.317	Environmental Engineer Services	Environmental Engineer Compensation - Expenses for an Environmental Engineer to provide advice on matters involving the landfill. Example - reviews of permit modification applications
46	Eng / Cons	01.408.314	MS4	Fees paid to engineer for MS4 related matters.
47	Eng / Cons	01.408.365	Host Mun Inspection Services	Independent Landfill Inspector Compensation. / Zoning Officer's landfill inspection duties included in his job description.
48	Eng / Cons	01.451.310	Recreation Engineering Serv	Township Engineer's fees when advising the recreation board.
FIRE COMPANY/EMS				
49	Fire	01.411.112	Public Works Fire Comp	Fire Company/Ground Mowing Compensation-Public Works time charged to mowing Fire Company grounds. Accident & Fire Calls
50	Fire	01.411.500	Fire Company Contribution	Annual donation determined by Supervisors - paid biannually in June and December. Also includes Foreign Fire pass through funds from State
51	Fire	01.412.500	Emergency Squad Donation	Annual donation determined by Supervisors - paid biannually in June and December.
52	Fire	01.415.210	Emergency Management Office Supplies	Director of Public Works is Emergency Management Manager. / Related expenses such as EMP (Emergency Management Plan) administrative and travel.

**GENERAL FUND EXPENSES
2015**

PUBLIC WORKS				
53	PW	01.430.112	Public Works Wages	Wages - Repair & Maintenance Compensation-for performing any repairs and/or maintenance needed at any Township owned facility, repair and maintenance of equipment such as trucks, loader, backhoe, lawnmowers, chainsaws, Road Repair, patching potholes, paving, drainage maintenance, etc. Jury, Military, Funeral, Personal, Sick, Vacation, Holiday and Paid Leave carryover contingency.
54	PW	01.430.120	Seasonal Employees - PW	Full time temporary summer employees and part time employees needed for winter snow removal.
55	PW	01.430.180	Public Works - Overtime Wages	Overtime expense, other than for snow removal
56	PW	01.430.210	General Expenses	Public Works Office Expenses - All paper, envelopes, paper clips, medical supplies, etc.
57	PW	01.430.230	Heating Fuel 2300 Morgan Hill	Heating fuel for the "old" Public Works building.
58	PW	01.430.233	Fuel - Public Works Bldg Propane	Propane - Purchased through the Lehigh Valley co-op
59	PW	01.430.232	Public Works - Vehicle Gas	Vehicle Gas (township vehicles & mowers) & Diesel Fuel - Purchased through LV Cooperative Purchasing Council used for all diesel powered Township equipment.
60	PW	01.430.236	Office Furniture/Equipment	Higher cost items such as possible new file cabinets
61	PW	01.430.316	Water Quality Testing Fees	QC Labs tests water at all Township buildings, quarterly
62	PW	01.430.321	Phone Service	Public Works - RCN landline charges
63	PW	01.430.237	Small Tools/Minor Equipment	Public Works small tools only - wrenches, drills, etc.
64	PW	01.430.238	Clothing Allowance - PW	Expense for uniform laundry service and \$150 one time per year, per man; for shoes (per union contract)
65	PW	01.430.242	Safety Equipment & Training	Work gloves, safety glasses, Beacon Safety - performs annual mandatory safety training (for Public Works employees)
66	PW	01.430.250	Maintenance - Public Works Building	Materials only for maintenance of Township Garages. Examples include painting, wall repair, paving or other minor repairs. Includes repairs per the county gaming grant.
67	PW	01.430.253	Maintenance - 2300 Morgan Hill	Materials only for maintenance of 2300 Morgan Hill Rd. Examples include painting, wall repair, paving or other minor repairs.
68	PW	01.430.361	PW - Electric 2300 Morgan Hill	Electric for the "old" Public Works building, 2300 Morgan Hill Road
69	PW	01.430.363	Fire Hydrant Expense	The Township owns hydrants in the Country Classic development and on Cedarville Road. Easton Suburban Water Authority performs maintenance.
70	PW	01.409.368	Electric-Public Works Bldg	Electric for Public Works building, 2540 Morgan Hill Road
71	PW	01.430.374	Fuel Storage Tank Maintenance	Public Works above ground tanks - repair bills, if necessary (leaks, poor pumping, computer system not working)
72	PW	01.430.384	Equipment Lease	Equipment leased for parks or road projects
73	PW	01.430.470	CDL Testing	Expense for CDL Licenses and testing. Township in consortium with state of PA, they advise when random tests are required.
74	PW	01.426.112	Recycling Wages	Public work compensation for work performed at the recycling center.
75	PW	01.426.241	Recycling Bins and Supplies	Any supplies need for the Township Recycling Program, such as bins. Expense for disposal of personal property items left behind when homes are vacated.
76	PW	01.432.180	Snow Removal - Overtime	Snow removal only
77	PW	01.432.245	Snow Removal - Anti-Skid	Salt purchased through annual PA State contract. Township bids out cinders locally - annually. Anti-Skid
78	PW	01.433.245	Street Sign Material	Materials for new installation or repair of existing street signs
79	PW	01.433.374	Traffic Signal Maintenance	Repair and maintenance of Elementary School and Morgan Hill Traffic Signals
80	PW	01.433.361	Electric - School Flashing, Traffic Signals	Elementary School and Morgan Hill Traffic Signals - electric
81	PW	01.434.361	Electric - Street Lights (Murray)	Public Pole Lights - Separate bill for lights at old Public Works building and Murray Drive
82	PW	01.437.245	Vehicle Repair/Maintenance Supplies	The purchase of material and parts needed to perform maintenance on the Township vehicles. Replacement parts, oil, any supplies to fix equipment. Any major repair (done off premises) parts and labor costs would be entered here.
83	PW	01.438.245	Road & Bridge Repair Materials	Materials such as asphalt, stone, _____ age pipe _____

**GENERAL FUND EXPENSES
2015**

RECREATION				
84	Rec	01.451.111	WASD Custodian Reimbursement	Janitor wages at Williams Elementary and Philip Lauer during basketball season.
85	Rec	01.451.112	Recreation Public Works Compensation	Recreation Public Works Compensation-Public Works employees time related to maintenance of parks, trails & Recreation Buildings. Repair of fencing, backboards, painting of light poles on tennis and basketball courts, trimming of trees and bushes. Public Works employees wages for mowing grass at park fields and property on Rt 611.
86	Rec	01.451.115	Recreation Program Salaries	Salaries for Summer counselors
87	Rec	01.451.246	Supplies/Fields and Buildings	Supplies for parks and recreation.
88	Rec	01.451.247	Recreation Program Supplies	Expense for recreation supplies such as craft items, tennis balls, games, ping pong tables.
89	Rec	01.451.249	Repairs & Maintenance - Parks	Costs for repairs and maintenance for parks.
90	Rec	01.451.340	Advertising, Printing & Postage	Expenses for Community Day and recreation events
91	Rec	01.451.361	Electric-Rec Building & Lights	Expense to power park Recreation buildings, dusk to dawn lights, and field lights.
92	Rec	01.451.384	Recreation - Port-a-Johns Rental	Port-a-Johns at parks and school fields.
93	Rec	01.451.450	Recreation Alarm System Expense	Fire and burglar alarm maintenance at Recreation buildings.
94	Rec	01.451.454	Training & Background Check	Expense for Athletic Association coach's meetings, conferences and background checks.
95	Rec	01.457.241	Community Day / Special Events Expenses	Community Day. Also used for "Movies in the Park" and "Phillies Homerun Derby."
PLANNING AND ZONING				
96	Plan/Zone	01.413.341	UCC Appeals Board Expense	Appeals Board for UCC - Since Williams Township has adopted the Uniform Construction Code there is a need for an Appeals Board. Stand alone board, made up of 4 citizens (appointed by BOS), township engineer, and solicitor other than the township solicitor. / Expense for advertising an appeal hearing.
97	Plan/Zone	01.414.114	Zoning Officer Wages	Zoning Officer's Salary.
98	Plan/Zone	01.414.115	Zoning Hearing Board Salaries	The \$35 fee paid per hearing, to members of the Zoning Hearing Board for attendance at hearings. Occasionally, there may be multiple hearings during a meeting.
99	Plan/Zone	01.414.310	Zoning / Other Consultants	Fees for special professional services such as a third party professional engineer or professional planner, for any issues related to zoning hearing appeals. Expenses charged to this account must be approved by the Board of Supervisors.
100	Plan/Zone	01.414.314	Zoning Hearing Board Solicitor	Zoning Hearing Board Solicitor fees.
101	Plan/Zone	01.414.317	Zoning Stenographer	This for a court stenographer at every zoning hearing board meeting.
102	Plan/Zone	01.414.341	Zoning Advertising & Printing	Any notice in newspaper required by Zoning Solicitor
103	Plan/Zone	01.414.540	Developer Emergency Service Contribution	Portion of fee paid by subdivision developer that is donated to Easton Emergency Squad and the WT Volunteer Fire Co.

PUBLIC SEWER SERVICE REVENUE 2015

SANITATION REVENUE

1	Sanitation	08.364.030	Delinquent Fees	Late charge for customers for payment of sewer bill after the due date.
2	Sanitation	08.364.100	Cedar Park Receivables	Sewage Charges - Payments received from customers in the Cedar Park District for sewer service.
3	Sanitation	08.364.101	Northern District Receivables	Customer charges for sewer service in the Northern Sewer District. A check for all billed revenues is sent to the City of Easton each month.
4	Sanitation	08.364.110	Lateral Fees/Connection	Fee paid by developers for new subdivisions for connecting to township sewer lines as required under the Sub-Division and Land Development Ordinance (SALDO)
5	Sanitation	08.365.111	Tapping Fees/Diversion Meters	Fee charged for making a connection from a residence or commercial building to a township sewer line and revenue from sale of diversion meters. These meters measure water that does not enter the public sewer system, for example, lawn watering. This water usage is excluded when determining a sewer bill.
6	Sanitation	08.364.130	Sale of Sewage Capacity	Payment from sale of unneeded sewage treatment plant capacity.
7	Sanitation	08.364.140	Certifications	Fee charged for inspection of a new connection to the township's public sewer lines.

OTHER REVENUES

8	Other Rev.	08.341.010	Interest - Sewer Account	Interest paid on deposits in public sewer checking & other interest bearing accounts.
9	Other Rev.	08.364.040	Sewer Penalty Fees - Cedar Park	Administrative Fee charged to past due sewer accounts Cedar Park
10	Other Rev.	08.364.050	Sewer Legal Fees	For recovery of expense to place a lien on property for non-payment of sewer service. Includes Township Solicitor expense.
11	Other Rev.	08.364.060	Sewer Penalty Fees - Northern District	Administrative Fee charged to past due sewer accounts Northern District

PUBLIC SEWER SERVICE EXPENSES 2015

SEWER ADMINISTRATION EXPENSES

1	Sewer Admin	08.427.210	Office Expenses	Expenses for items such as paper and envelopes used to produce customer bills.
2	Sewer Admin	08.427.239	Software Changes	Vendor charges for making changes to proprietary software used to produce customer bills. Quickbooks.
3	Sewer Admin	08.427.300	Refunds	Refunds to customers in the event of an overcharge for public sewer service.
4	Sewer Admin	08.427.317	Northern District Payables	Monthly payment to the City of Easton for providing sewer service to customers in the Northern District.
5	Sewer Admin	08.427.365	Purchase Sewer Capacity	Expense for purchasing additional sewage treatment plant capacity.
6	Sewer Admin	08.427.390	Bank Service Fees	Fees charged by banks

LEGAL EXPENSES

7	Legal	08.404.364	Sewer Legal Services	Solicitor's compensation for work supporting township's public sewer service. For example, preparing or revising ordinances and attending meetings involving public sewer service.
8	Legal	08.404.368	Lien Fees	Expense for placing liens on property for non-payment of sewer bills.

ENGINEERING

9	Eng	08.408.317	Engineering Services	Township engineer's compensation for work performed. For example, updating technical specifications, updating reserved capacity allocations, and monitoring the sewage collection system for inflows/ infiltration.
10	Eng	08.408.364	Chapter 94 Report	Township Engineer compensation for preparing the Chapter 94 Report and Annual Questionnaires that describe the township's sewer collection and conveyance system, pump stations, holding tanks, agreements with other entities, customers, and five year projected growth requirements.
11	Eng	08.408.368	SEO - Inspections & Treatment	Expense for grease trap inspections and treatment.

COLLECTION SYSTEM MAINTENANCE

12	Collect Sys	08.427.230	Fuel - Pump Stations	Expense of diesel fuel used to power standby generators needed to power sewage pumps in case of a commercial power failure.
13	Collect Sys	08.427.237	Safety & Miscellaneous Equipment	Expense for safety equipment needed for protection when working near raw sewage.

PUBLIC SEWER SERVICE EXPENSES 2015

14	Collect Sys	08.427.250	Maintenance & Repairs	Expense of contracting cleanout of foreign objects such as "disposable" wipes that accumulate in pump station wells.
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COLLECTION SYSTEM MAINTENANCE (CONTINUED)

15	Collect Sys	08.427.310	Professional Maintenance	Expense for weekly professional inspection and maintenance of the township's two pump stations. Vendor is selected by competitive bid.
16	Collect Sys	08.427.321	Telephones	Expense for telephone service needed to send an alert in the event of an equipment failure at a pump station.
17	Collect Sys	08.427.361	Electric	Expense for electricity used to run sewage pumps at pump station.
18	Collect Sys	08.427.366	Suburban Water	Expense for water used at pump stations for cleaning purposes.
19	Collect Sys	08.427.370	Lateral Maintenance	Expense for maintenance and repair of Township owned sewer lines and mains.

EAUSA

20	Sewer Admin	08.427.471	EAUSA - Operating & Non-Debt Service	Payments to the Easton Area Joint Sewer Authority (EAUSA) for treatment of sewage originating in the township and flowing directly to the treatment plant. EAUSA expenses are allocated to the township based on annual sewage flow and reserved capacity.
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TRANSFERS

21	Transfer	08.492.010	Transfer to General Fund	Funds transferred to the General Fund, for Public Sewer related expenses incurred by township employees such as customer administration, billing, collections and diversion meter reading.
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CAPITAL IMPROVEMENTS

22	Capital Improv	08.427.670	Sewer Capital Improvements	Funds to be set aside for future sewer capital improvement projects.
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**CAPITAL IMPROVEMENT FUND
REVENUES AND EXPENSES 2015**

REVENUES

1	18,341,100	Capital Improvement Interest	This is the interest earned on the capital improvement funds.
2	08,354,150	DEP Recycling	Grant applied for to implement Act 101 state mandated recycling initiatives.
3	18,357,011	Gaming Grant	Grants from Northampton County and Monroe County for capital improvements
4	18,357,012	NorCo Open Space	Northampton County Open Space grants
5	18,392,010	Transfer from General Fund	This transfer from the General Fund Expense for capital improvements
6	18,392,011	Transfer from General Fund - Millage	This transfer from the General Fund from the 0.25 millage increase for the Capital Fund Reserve.
7	18,392,012	Transfer from General Fund - Grants	This transfer from the General Fund Expense is match for grants that are received
8	18,392,400	Transfer from Rec. Capital Improvements	Transfer from Recreation Capital Improvements for parks projects

EXPENSES

9	18,430,373	Building Improvements	Improvements to recycling center to implement the state mandate for recycling initiative.
10	18,430,740	Capital Equipment Purchase	This represents the purchase of a dump truck and truck
11	18,451,372	Melchor Tract Improvements	This represents the amount to begin improvement to the Melchor Tract
12	18,438,372	Improvements Other than Buildings	Road improvement projects other than projects paid by liquid fuels.
13	18,451,720	Recreation Capital Improvements	Construction of a concession stand at the Raubsville Park and the parking lot at the municipal park.

**LIQUID FUELS FUND
REVENUES AND EXPENSES 2015**

REVENUES

1	35.341.100	Interest	PLGIT - (Pennsylvania Local Government Investment Trust)
2	35.355.020	Liquid Fuels Tax	Funds received annually from State of Pennsylvania, based on 1. payment from state motor license fund taxes, 2. Township total road mileage (45.02 miles) and population of 5,884 per the 2010 Census.

EXPENSES

3	35.430.740	Capital Purchase	Lease payment on lease purchase of dump truck
4	35.432.245	Salt & Anti-Skid	Portion of anti skid materials paid for by Liquid Fuels
5	35.438.245	Repair & Maintenance	Portion of annual paving projects paid for with Liquid Fuels

**OPEN SPACE FUND
REVENUES AND EXPENSES 2015**

REVENUES

1	02.310.240	Earned Income Tax-Open Space	Open Space Tax is being repealed.
2	02.341.100	Interest	Interest earned on Open Space fund balance currently at Lafayette Ambassador Bank

EXPENSES

3	02.461.248	Administrative Expenses	Expenses for land survey, legal fees for purchase of property at closing, etc.
4	02.461.710	Purchase of Open Space	Annual dollar amount the Township expects to pay for real estate purchase for Land Preservation