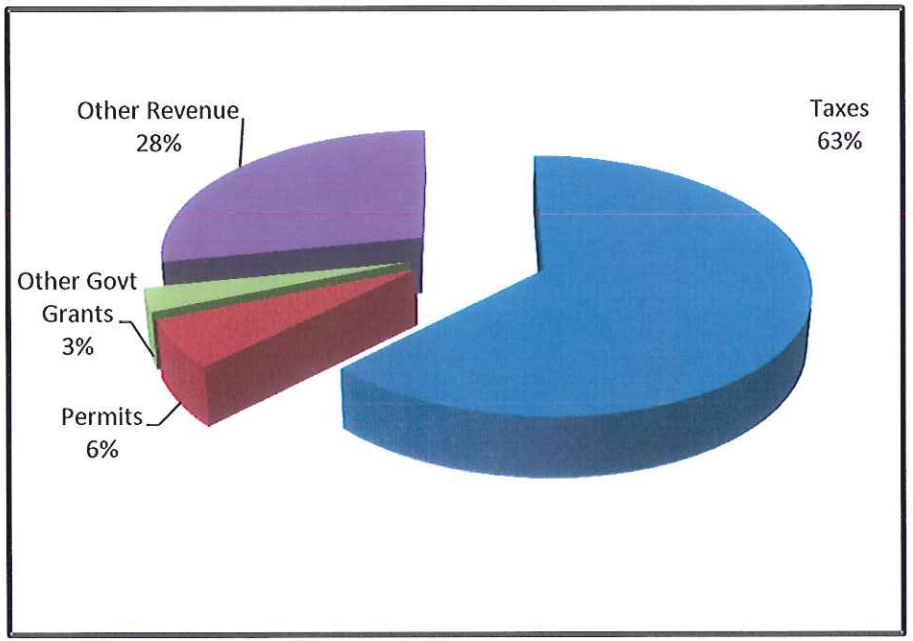
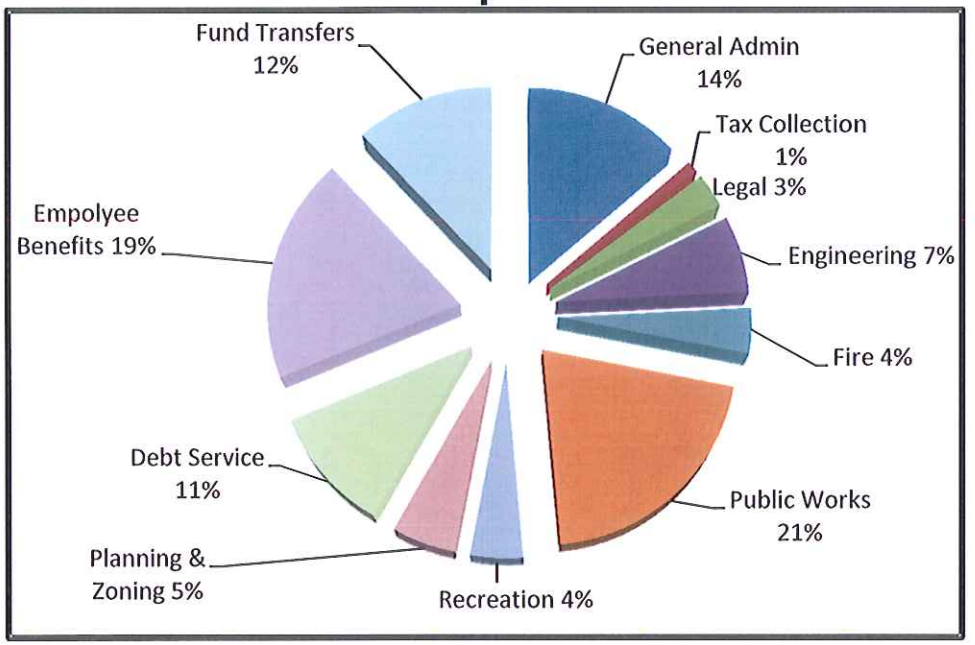
Williams Township
General Fund Draft Budget 2017

Revenues



Expenses



General Fund Revenues (000)		
Taxes	$1,812	63%
Permits & Fees	$177	6%
Other Government Grants & Contracts	$88	3%
Other Revenue	$811	28%
	$2,888	100%

General Fund Expenses (000)		
General Administration	$417	14%
Tax Collection	$32	1%
Legal Expenses	$91	3%
Engineering & Consultants	$203	7%
Fire Protection & Emergency Mgmt.	$119	4%
Public Works	$630	21%
Recreation	$131	4%
Planning & Zoning	$161	5%
Debt Service	$323	11%
Employee Benefits & Commercial Insur.	$594	19%
Interfund Operating Transfers	$366	12%
	$3,067	100%

Williams Township-General Fund
DRAFT 2017

2.25 mils

	Jan - Oct 16	Budget	Est. 2016	Budget 2017
Income				
30000 · Taxes				
301.100 · Real Estate Current Year	493,145.87	521,303.85	497,645.87	533,152.58
301.300 · Real Estate Taxes-Delinquent	17,541.38	13,000.00	24,000.00	24,000.00
301.600 · Real Estate-Interim	2,774.20	6,000.00	3,698.93	4,000.00
310.100 · Real Estate Transfer Tax	106,572.95	175,000.00	142,097.27	175,000.00
310.210 · Earned Income Current Year	839,695.07	805,000.00	950,000.00	950,000.00
310.230 · Earned Income Delinquent	61,027.60	40,000.00	73,233.12	74,000.00
310.400 · Per Capita - Delinquent	14.07	11.00	35.00	35.00
310.510 · Local Services Tax Current Year	29,809.56	30,000.00	35,771.47	36,000.00
310.530 · Local Services Tax Delinquent	0.00	250.00	0.00	0.00
310.600 · Amusement Tax	10,473.97	9,000.00	12,568.76	13,000.00
355.010 · Public Utility Realty Tax	2,665.59	3,000.00	2,665.59	2,665.00
355.040 · Alcoholic Beverages Licens	1,100.00	1,300.00	1,100.00	1,100.00
Total 30000 · Taxes	1,564,820.26	1,603,864.85	1,742,816.02	1,812,952.58
30001 · Permits and Fees				
321.800 · Cable TV Franchise	106,411.78	100,000.00	106,411.78	106,500.00
322.100 · Moving Permits	465.00	500.00	525.00	525.00
322.300 · Driveway Permits	1,250.00	750.00	1,250.00	1,300.00
322.400 · Pool Permits	865.00	600.00	865.00	865.00
322.500 · Street Opening Permits	0.00	200.00	200.00	300.00
322.820 · Grading Street Encroachment	4,250.00	5,000.00	5,000.00	5,000.00
361.000 · General Government	829.38	5,000.00	1,105.84	1,100.00
362.400 · PA UCC	-24.00	0.00	0.00	0.00
362.410 · Building Permits	21,865.18	27,000.00	40,000.00	40,000.00
362.420 · Electrical Permits	385.00	500.00	500.00	500.00
362.430 · Plumbing Permits	0.00	100.00	0.00	100.00
362.440 · Sewage Permits	14,660.00	8,500.00	17,592.00	15,000.00
362.520 · Miscellaneous Permits	3,690.00	1,800.00	4,428.00	4,400.00
367.140 · Rent of Pavilion/Community Bldg	935.00	800.00	975.00	975.00
367.210 · Court Keys	30.00	50.00	30.00	30.00
Total 30001 · Permits and Fees	155,612.34	150,800.00	178,882.62	176,595.00

Williams Township-General Fund
DRAFT 2017

2.25 mils

	Jan - Oct 16	Budget	Est. 2016	Budget 2017
30002 · Other Government Grants				
354.040 · Sewage Facilities Act Grant	0.00	0.00	0.00	0.00
354.120 · Emergency Disaster Relief PEMA	0.00	0.00	22,000.00	0.00
354.150 · Recycling Grant	7,946.00	12,924.00	12,000.00	8,000.00
355.050 · General Municipal Pension Sys	48,121.10	45,000.00	48,121.10	49,000.00
357.010 · WASD Recreation Donation	3,206.00	3,200.00	3,206.00	0.00
363.510 · Contracted Snow Removal	57,075.32	28,115.00	28,115.92	29,828.17
364.900 · DEP Mun. Insp. Reimbursement	1,426.62	11,000.00	11,426.62	1,500.00
Total 30002 · Other Government Grants	117,775.04	100,239.00	124,869.64	88,328.17
30003 · Other Revenue				
331.110 · Vehcile Code Violations	0.00	0.00	0.00	0.00
331.120 · Violations of Ordinances Statu	1,447.43	1,600.00	1,736.92	1,750.00
341.100 · Interest Earnings	3,641.34	2,300.00	4,855.12	8,200.00
355.070 · Foreign Fire Insurance Premium	49,833.75	50,000.00	49,833.75	50,000.00
361.340 · Zoning/Hearing Board Fees	1,925.00	2,000.00	2,675.00	3,000.00
361.530 · Sale of SALDO	60.00	50.00	60.00	60.00
361.560 · EMS/Fire Land Dev Contr	7,000.00	4,800.00	7,000.00	14,400.00
364.400 · Additional HMA Fees	304,100.40	395,000.00	364,920.48	370,000.00
364.500 · Sale of Recyclable Material	390.30	1,000.00	600.00	600.00
364.510 · Sale of Recycling Containers	285.00	100.00	300.00	300.00
364.600 · Landfill Act 101 Host Fee	182,714.10	195,000.00	182,714.00	185,000.00
364.901 · Landfill Settlement Fees	0.00	0.00	0.00	0.00
383.000 · Rec Fees/Special Assessment	70,900.00	48,000.00	70,900.00	144,000.00
387.000 · Contributions/ Donations Privat	0.00	50.00	0.00	50.00
389.000 · Unclassified Revenue - Misc	3,455.07	1,800.00	500.00	2,500.00
391.100 · Sale of General Fixed Assets	15,250.00	0.00	15,850.00	0.00
392.080 · Interfund Transfer Sewer Fund	0.00	25,000.00	28,000.00	30,000.00
392.400 · Transfer from Savings Reserve	0.00	461,700.00	0.00	0.00
392.401 · Transfer fm Landfill Settlement	0.00	200,000.00	0.00	0.00
395.000 · Refund of Prior Yr Expenditure	35,083.00	25,000.00	25,907.00	1,000.00
Total 30003 · Other Revenue	676,085.39	1,413,400.00	755,852.27	810,860.00
Total Income	2,514,293.03	3,268,303.85	2,802,420.54	2,888,735.75

Williams Township-General Fund
DRAFT 2017

2.25 mils

	Jan - Oct 16	Budget	Est. 2016	Budget 2017
Expense				
40000 · Expenditures				
400-409 · General Government				
400.105 · Supervisor Salary	6,249.90	6,875.00	6,785.00	6,785.00
401.110 · Manager Wages	71,355.68	84,500.00	84,500.00	86,612.50
402.311 · Auditing - Professional Service	8,300.00	10,400.00	8,300.00	8,500.00
405.110 · Secretary/Treasurer Wages	44,335.06	52,458.00	52,458.00	53,769.45
406.114 · Administrative Assistant Wages	33,836.53	39,785.00	39,988.63	40,779.63
406.115 · Part Time Admin Wages	3,234.28	5,000.00	3,743.08	5,000.00
406.180 · Overtime Admin Wages	0.00	500.00	0.00	500.00
406.210 · General Admin Expenses	19,592.51	16,750.00	19,000.00	16,000.00
406.213 · Small Office Equipment/Software	1,463.98	2,000.00	1,600.00	1,600.00
406.226 · Materials & Supplies Gen. Admin	1,660.96	1,100.00	2,000.00	2,000.00
406.280 · Landfill Advisory Committee	0.00	100.00	0.00	50.00
406.317 · Ordinance Codification	4,278.00	4,000.00	5,000.00	2,591.00
406.321 · Telephone	8,155.19	4,700.00	9,280.19	4,800.00
406.324 · Cell Phone Admin Costs	3,742.19	4,400.00	4,490.63	4,500.00
406.340 · Mileage Reimbursement	297.54	600.00	357.05	500.00
406.341 · Advertising-Admin	7,747.17	10,000.00	8,000.00	8,000.00
406.390 · Bank Service Charges	1,538.04	1,400.00	1,845.65	750.00
406.452 · Office Equip Exp/Leases/Alura	14,202.09	20,000.00	17,042.51	17,000.00
406.460 · Dues & Continuing Education	6,444.69	10,000.00	7,733.63	7,800.00
409.110 · Public Works Director Wages	53,802.95	63,784.00	63,784.00	65,378.60
409.115 · Custodian Salary	10,058.91	13,682.00	13,740.91	14,084.43
409.233 · Fuel Municipal Bldg Propane	2,121.30	4,000.00	3,621.30	4,000.00
409.234 · Fuel Community Bldg Oil	875.45	2,700.00	1,875.00	2,000.00
409.250 · Repairs/Maint. Municipal Bldg	7,600.87	23,000.00	10,134.49	12,000.00
409.253 · Repairs/Maint. Comm. Bldg	1,339.12	2,000.00	1,606.94	1,600.00
409.361 · Electric Service-Comm. Bldg	1,826.40	1,700.00	2,191.68	2,300.00
409.368 · Electric-Mun. Bldg	8,069.44	6,200.00	9,683.33	10,000.00
451.540 · Boy Scouts Contributions	2,000.00	2,000.00	2,000.00	2,000.00

Williams Township-General Fund
DRAFT 2017

2.25 mils

	Jan - Oct 16	Budget	Est. 2016	Budget 2017
452.541 · Contribution to Miracle League	3,000.00	3,000.00	3,000.00	3,500.00
452.542 · Contribution to the LINCS	4,000.00	4,000.00	4,000.00	4,000.00
453.540 · Contribution to Mariton	500.00	500.00	500.00	500.00
456.540 · Contribution to Libraries	11,000.00	22,000.00	22,000.00	22,000.00
459.540 · Contributions to Animal Shelter	3,000.00	3,000.00	3,000.00	3,000.00
462.540 · Contribution CACLV Shelters	3,306.56	3,306.56	3,306.56	3,306.56
Total 400-409 · General Government	348,934.81	429,440.56	416,568.57	417,207.17
403 · Tax Collection				
403.116 · Tax Collector Comm. Elected	12,168.00	13,000.00	12,312.00	13,000.00
403.117 · Tax Collector-LST	378.77	500.00	454.52	600.00
403.118 · Tax Collector -EIT	12,936.31	15,000.00	15,523.57	16,000.00
403.210 · Office Supplies	329.51	500.00	400.00	400.00
403.340 · Adv/Printing/Bonding/Postage	2,256.61	3,500.00	2,500.00	2,500.00
Total 403 · Tax Collection	28,069.20	32,500.00	31,190.10	32,500.00
404 · Solicitor/Legal Services				
404.310 · Solicitor Fees	53,763.44	75,000.00	64,516.13	65,000.00
404.314 · Legal Serv./Ordinance Updates	21,625.00	4,000.00	26,625.00	2,600.00
404.319 · Legal Services/Substantive	0.00	30,000.00	0.00	22,500.00
404.410 · Legal Svs - Judgments & Damages	0.00	500.00	0.00	500.00
Total 404 · Solicitor/Legal Services	75,388.44	109,500.00	91,141.13	90,600.00
408 · Engineer Services				
408.116 · SEO Services	18,720.04	15,000.00	22,464.05	20,000.00
408.310 · Engineering Professional Serv.	42,294.67	35,000.00	50,753.60	55,000.00
408.317 · Environmental Engineer Services	10,333.12	10,000.00	12,833.12	10,000.00
408.365 · Host Mun. Inspection Services	1,186.98	2,500.00	1,424.38	2,550.00
446.313 · MS4 Permit and GIS Mapping	9,784.97	2,500.00	11,741.96	70,000.00
451.310 · Recreation Engineering Serv	0.00	50,000.00	0.00	45,000.00
Total 408 · Engineer Services	82,319.78	115,000.00	99,217.11	202,550.00
411 · Fire Company				
411.112 · Public Works Fire Compensation	2,461.33	1,155.09	2,908.84	3,500.00
411.500 · Fire Company Contribution	79,833.75	110,000.00	110,000.00	110,000.00
412.500 · Emergency Squad Donation	5,000.00	5,000.00	5,000.00	5,000.00

Williams Township-General Fund
DRAFT 2017

2.25 mils

	Jan - Oct 16	Budget	Est. 2016	Budget 2017
415.210 · Emerg. Mngt Office Supplies	0.00	250.00	0.00	100.00
Total 411 · Fire Company	87,295.08	116,405.09	117,908.84	118,600.00
414 · Planning and Zoning				
413.341 · UCC Appeals Board Exp	0.00	500.00	0.00	200.00
414.114 · Zoning Officer Wages	57,310.48	66,750.00	66,750.00	68,418.75
414.116 · Zoning Hearing Board Salaries	1,330.00	4,200.00	1,596.00	2,100.00
414.310 · Zoning /Other Consultants	0.00	22,000.00	0.00	55,000.00
414.314 · Zoning Hearing Board Solicitor	15,952.08	45,000.00	19,142.50	25,000.00
414.317 · Zoning Stenographer	910.55	2,500.00	1,092.66	1,200.00
414.341 · Advertising	805.70	3,700.00	966.84	1,200.00
414.540 · Developer Emer. Service Contrib	6,792.00	8,000.00	8,150.40	8,200.00
Total 414 · Planning and Zoning	83,100.81	152,650.00	97,698.40	161,318.75
430 · Public Works				
426.112 · Recycling Wages	8,573.48	22,185.62	10,132.29	12,800.00
426.241 · Recycling Bins/Supplies	5,737.71	4,886.00	5,737.71	1,500.00
430.112 · Public Works -Wages	220,349.43	260,141.55	260,412.96	275,000.00
430.120 · Seasonal Employees -PW	16,871.28	17,500.00	16,871.28	17,250.00
430.180 · Public Works-Overtime Wages	8,878.99	5,200.00	10,493.35	11,500.00
430.210 · General Expenses	3,223.21	4,000.00	3,867.85	4,000.00
430.230 · Heating Fuel 2300 Morgan Hill	373.82	1,750.00	800.00	800.00
430.232 · Public Works -- Vehicle Gas	14,414.38	35,000.00	17,297.26	20,000.00
430.233 · Fuel Public Works Propane	3,917.19	12,000.00	5,917.19	7,500.00
430.236 · Office Furniture/Equipment	277.09	4,000.00	500.00	1,000.00
430.237 · Small Tools/Minor Equipment -PW	14,715.19	21,000.00	16,058.23	19,500.00
430.238 · Clothing Allowance-Public works	3,942.12	4,300.00	4,705.68	4,800.00
430.242 · Safety Equipment & Training	1,129.55	4,000.00	2,000.00	2,200.00
430.250 · Maint./Public Works Bldgs	14,296.55	19,000.00	17,155.86	19,000.00
430.253 · Maintenance 2300 Morgan Hill	1,181.62	15,000.00	1,417.94	15,000.00
430.316 · Water Quality Testing Fees	1,222.00	2,000.00	1,466.40	2,000.00
430.321 · Phone Service	2,560.78	2,200.00	2,401.18	2,600.00
430.361 · Public Works-Electric 2300 Morg	884.24	1,100.00	1,061.09	1,100.00
430.363 · Fire Hydrant Expense	9,714.00	9,000.00	9,714.00	9,900.00

Williams Township-General Fund
DRAFT 2017

2.25 mils

	Jan - Oct 16	Budget	Est. 2016	Budget 2017
430.368 · Electric Public Works Bldg	3,141.80	8,800.00	3,770.16	4,800.00
430.374 · Fuel Storage Tank Maint.	0.00	500.00	0.00	200.00
430.384 · Equipment Lease	0.00	2,500.00	1,500.00	1,500.00
430.470 · CDL Testing	409.50	600.00	491.40	1,000.00
432.180 · Snow Removal -Overtime	14,135.96	40,000.00	20,635.96	23,000.00
432.245 · Snow Removal-Anti Skid	31,101.02	75,000.00	40,000.00	50,000.00
433.245 · Street Sign Material	2,810.63	2,200.00	2,810.63	2,800.00
433.361 · Electric Flashing/Traffic Sig	1,444.80	1,600.00	1,733.76	1,800.00
433.374 · Traffic Signal Maintenance	348.00	1,800.00	417.60	500.00
434.361 · Electric Street Lights (Murray)	1,208.10	1,250.00	1,449.72	1,600.00
437.245 · Vehicle Repairs/Maint Sup	48,929.63	55,000.00	50,000.00	45,000.00
438.245 · Road & Bridge Repair Materials	49,265.97	75,000.00	59,119.16	70,000.00
Total 430 · Public Works	485,058.04	708,513.17	569,938.67	629,650.00
451.000 · Recreation				
451.111 · WASD Custodian Reimbursement	2,467.33	4,500.00	4,500.00	4,500.00
451.112 · Recreation PW Compensation	43,163.29	44,916.14	51,011.16	54,000.00
451.115 · Recreation Program Salaries	13,621.31	14,500.00	13,621.31	14,000.00
451.246 · Supplies /Fields & Bldgs	2,142.60	2,000.00	2,300.00	2,300.00
451.247 · Recreation Program Supplies	2,496.74	2,500.00	2,500.00	2,500.00
451.249 · Repairs & Maint. Parks/Recreati	24,895.91	30,000.00	30,000.00	25,000.00
451.340 · Recreation Advertising /Postage	0.00	250.00	250.00	200.00
451.361 · Electric-Recreation Bldg/Lights	4,371.07	6,000.00	5,245.28	5,500.00
451.384 · Recreation-Port-A-John Rental	6,164.64	5,265.00	7,334.64	7,000.00
451.450 · Recreation Alarm System	0.00	500.00	0.00	200.00
451.454 · Training & Background Check	0.00	200.00	0.00	200.00
457.241 · Community Day/Special Events	12,919.53	18,000.00	12,919.53	16,000.00
Total 451.000 · Recreation	112,242.42	128,631.14	129,681.92	131,400.00
471-472 · Debt Service				
471.100 · Gen Obligation Bond Principal	225,000.00	225,000.00	225,000.00	281,000.00
472.100 · Gen Obligation Bond Interest	96,692.50	96,692.50	96,692.50	42,118.50
Total 471-472 · Debt Service	321,692.50	321,692.50	321,692.50	323,118.50
480-487 · Employee Benefits & Commercial				

Williams Township-General Fund
DRAFT 2017

2.25 mils

	Jan - Oct 16	Budget	Est. 2016	Budget 2017
401.353 · Manager/Treasurer Bond	5,619.00	5,300.00	5,619.00	5,700.00
451.352 · Recreation Liability Insurance	2,700.50	4,500.00	3,000.00	3,000.00
481.100 · Payroll Taxes	46,712.31	53,481.36	56,054.77	57,500.00
481.300 · Unemployment - Employer	5,973.65	8,750.00	7,168.38	7,200.00
483.300 · Pension Contribution	61,652.00	61,632.00	61,652.00	70,238.00
483.301 - Non-Uniform Pension Contribution	0.00	0.00	0.00	12,738.49
484.000 · Workers Compensation	27,911.00	34,000.00	33,493.20	35,000.00
486.200 · Property/Liability Insurance	93,543.91	116,274.22	112,252.69	113,000.00
486.700 · Life/Disability Insurance	11,350.73	14,200.00	13,620.88	14,500.00
487.000 · Health Insurance Benefits	195,436.86	242,672.00	260,582.48	275,214.00
Total 480-487 · Employee Benefits & Commercial	450,899.96	540,809.58	553,443.40	594,090.49
492.000 · Interfund Operating Trans				
492.300 · Trans to Capital Impr Millage	54,864.83	57,922.65	58,371.64	62,350.29
492.301 · Trans to Capital Improvements	380,000.00	495,000.00	380,000.00	103,000.00
492.302 · Trans to Capital Impr Grants	0.00	60,295.00	0.00	200,807.00
Total 492.000 · Interfund Operating Trans	434,864.83	613,217.65	438,371.64	366,157.29
Total 40000 · Expenditures	2,509,865.87	3,268,359.69	2,866,852.29	3,067,192.19
Total Expense	2,509,865.87	3,268,359.69	2,866,852.29	3,067,192.19

Williams Township Sewer Fund

DRAFT 2017

	Jan - Oct 16	Budget	Est. 2016	Budget 2017
Income				
30001 · Sanitation Revenue				
364.030 · Liens, Legal Delinquent Fees	2,889.21	1,000.00	2,950.00	2,500.00
364.100 · Cedar Park Receivables	164,840.50	190,000.00	197,808.60	210,000.00
364.101 · Northern District Receivables	23,377.10	35,000.00	28,052.52	30,000.00
364.110 · Lateral Fees /Connection	1,400.00	2,200.00	1,400.00	1,600.00
365.111 · Tapping Fees/Diversion Meters	0.00	5,000.00	0.00	2,500.00
364.130 · Sale of Sewage Capacity	0.00	1,650.00	0.00	1,500.00
364.140 · Certifications	525.00	650.00	630.00	700.00
Total 30001 · Sanitation Revenue	193,031.81	235,500.00	230,841.12	248,800.00
30002 · Other Revenues				
341.010 · Interest	696.70	700.00	836.04	1,200.00
364.040 · Sewer Penalty Fees - Cedar Park	865.80	1,900.00	1,038.96	1,050.00
364.050 · Sewer Legal Fees	1,522.24	2,000.00	1,826.69	1,800.00
364.060 · Sewer Penalty Fees - Northern D	1,040.00	150.00	1,248.00	1,250.00
Total 30002 · Other Revenues	4,124.74	4,750.00	4,949.69	5,300.00
Total Income	197,156.55	240,250.00	235,790.81	254,100.00
Expense				
40001 · Sewer Administration Expenses				
427.210 · Office Expenses	1,983.17	2,000.00	2,100.00	2,100.00
427.239 · Software Changes	0.00	500.00	0.00	500.00
427.300 · Refunds	0.00	250.00	0.00	250.00
427.317 · Northern District Payables	17,466.11	28,000.00	22,442.02	24,000.00
427.365 · Purchase Sewer Capacity	0.00	0.00	0.00	0.00
427.390 · Bank Service Fees	13.00	50.00	13.00	50.00
Total 40001 · Sewer Administration Expenses	19,462.28	30,800.00	24,555.02	26,900.00
40002 · Legal Expenses				
404.364 · Sewer Legal Services	248.00	500.00	400.00	500.00
404.368 · Lien Fees	1,764.00	2,000.00	2,116.80	2,100.00
Total 40002 · Legal Expenses	2,012.00	2,500.00	2,516.80	2,600.00
40003 · Engineering				

Williams Township Sewer Fund

DRAFT 2017

	Jan - Oct 16	Budget	Est. 2016	Budget 2017
408.317 · Engineering Services	3,386.49	11,000.00	13,000.00	10,000.00
408.364 · Chapter 94 Report	6,139.90	1,000.00	6,139.90	3,000.00
408.368 · SEO-Inspections & Treatment	536.25	250.00	643.50	650.00
Total 40003 · Engineering	10,062.64	12,250.00	19,783.40	13,650.00
40004 · Collection System Maintenance				
427.230 · Fuel-Pump Stations	0.00	500.00	500.00	500.00
427.237 · Safety & Miscellaneous Equip	8.00	100.00	100.00	100.00
427.250 · Maintenance & Repairs	10,686.09	21,000.00	21,000.00	20,000.00
427.310 · Professional Maintenance	7,464.00	9,000.00	8,956.80	9,000.00
427.321 · Telephones	798.93	1,000.00	958.72	1,000.00
427.361 · Electric	3,651.33	3,900.00	4,381.60	4,400.00
427.366 · Suburban Water	0.00	100.00	0.00	50.00
427.370 · Lateral Maintenance	0.00	50.00	0.00	50.00
Total 40004 · Collection System Maintenance	22,608.35	35,650.00	35,897.11	35,100.00
40005 · EAJSA				
427.471 · EAJSA-Operating & Non-Debt Serv	153,343.68	133,805.24	153,343.68	155,000.00
Total 40005 · EAJSA	153,343.68	133,805.24	153,343.68	155,000.00
40006 · Interfund Transfers				
492.010 · Interfund Transfer-General Fund	0.00	25,000.00	28,000.00	30,000.00
Total 40006 · Interfund Transfers	0.00	25,000.00	28,000.00	30,000.00
40007 · Capital Improvements				
427.670 · Sewer Capital Improvements	0.00	0.00	0.00	410,000.00
Total 40007 · Capital Improvements	0.00	0.00	0.00	410,000.00
Total Expense	207,488.95	240,005.24	264,096.01	673,250.00

Williams Township - Capital Improvement
DRAFT 2017

	Jan - Oct 16	Budget	Est. 2016	2017
Income				
341.100 · Interest	177.68	100.00	236.91	325.00
354.070 · Culture-Recreation	0.00	250,000.00	0.00	200,000.00
354.150 · DEP Recylcing	7,248.09	22,893.70	7,248.09	12,924.00
357.011 · Gaming Grant	0.00	35,000.00	0.00	35,000.00
357.012 · NorCo Open Space	0.00	113,812.70	0.00	63,813.00
392.010 · Transfer from General Fund	380,000.00	495,000.00	380,000.00	103,000.00
392.011 · Transfer from General Fund Mill	54,864.83	57,922.65	58,000.00	62,016.95
392.012 · Transfer General Fund Grants	0.00	60,295.00	0.00	50,807.00
392.400 · Trans from Rec Cap Imp Acct	0.00	90,512.30	0.00	150,000.00
Total Income	442,290.60	1,125,536.35	445,485.00	677,885.95
Expense				
430.373 · Building Improvements	0.00	70,295.00	0.00	45,295.00
430.740 · Capital Equipment Purchase	393,147.39	380,000.00	393,147.39	12,924.00
438.372 · Improvement Other than Building	2,163.75	90,000.00	2,163.75	165,000.00
451.372 · Melchor Tract Improvements	0.00	454,325.00	0.00	454,325.00
451.720 · Recreation Capital Improvements	0.00	0.00	0.00	0.00
Total Expense	395,311.14	994,620.00	395,311.14	677,544.00

Williams Township - Liquid Fuels
DRAFT 2017

	Jan - Oct 16	Budget	Est 2016	2017
Income				
341.100 · Interest	610.43	40.00	650.00	480.00
355.020 · Liquid Fuels Tax	243,741.44	237,498.40	243,741.44	249,709.33
Total Income	244,351.87	237,538.40	244,391.44	250,189.33
Expense				
430.740 · Captial Purchase	31,154.88	31,000.00	31,154.88	0.00
432.245 · Salt & Anti-skid	0.00	21,000.00	15,000.00	15,000.00
438.245 · Repair & Maintenance	427,401.04	395,000.00	427,401.04	235,000.00
471.350 - Lease Rental Payment - Principal	0.00	0.00	0.00	28,901.28
472.350 - Lease Rental Payment - Interest	0.00	0.00	0.00	2,253.68
Total Expense	458,555.92	447,000.00	473,555.92	250,000.00

Williams Township-Open Space Fund

DRAFT 2017

	Jan - Sep 16	Budget	Est. 2016	2017
Income				
310.230 · EIT - Delinquent Open Space	11,893.67	15,000.00	17,840.51	17,800.00
310.240 · Earned Income Tax - Open Space	469.55	0.00	469.55	0.00
341.100 · Interest	-1,149.51	3,200.00	0.00	4,000.00
Total Income	11,213.71	18,200.00	18,310.06	21,800.00
Expense				
461.248 · Administrative Expenses	14,555.29	20,000.00	19,407.05	20,000.00
461.710 · Purchase of Open Space	0.00	250,000.00	41,904.00	250,000.00
Total Expense	14,555.29	270,000.00	61,311.05	270,000.00

GENERAL FUND REVENUES - 2017

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 2.25 mils. 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	01.310.100	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.
5	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.
6	Taxes	01.310.230	Earned Income Delinquent	Delinquest EIT collected by Keystone.
7	Taxes	01.310.400	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.
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 - 2017

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, etc.
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 - 2017

OTHER GOVT GRANTS

28	Other Grants	01.354.120	Emergency Disaster Relief - PEMA	Emergency Disaster Relief - PEMA.
29	Other Grants	01.354.150	Recycling Grant	Annual performance grant provided by the PA DEP. Funds must be used for any Township recycling effort.
30	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 full time employees.
31	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.
32	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 - 2017

OTHER REVENUE

33	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.
34	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.
35	O/R	01.341.100	Interest	Lafayette Ambassador Bank - General Savings, Recreation, Municipal Fund and Checking accounts
36	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.
37	O/R	01.361.340	ZHB Fees	Fees for Zoning appeals. See fee schedule on township website for details
38	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
39	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.)
40	O/R	01.364.400	Add'l HMA Fees	Quarterly additional fee per HMA
41		01.364.500	Sale Recyclable Material	Proceeds from the sale of white goods, materials from recycling center and grass bags.
42	O/R	01.364.510	Sale Recycling Containers	Proceeds from the sale of recycling bins and lids.
43	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.
44	O/R	01.364.900	Landfill Settlement Fees	Fees received from the April 10, 2015 Settlement Agreement.
45	O/R	01.383.000	Rec Fees/Spec. Asst	$2,000 per new lot, charged only to subdivision developers.
46	O/R	01.387.000	Contributions & Donations Private	Athletic Association Contributions (insurance & snack stand) and other private donations.
47	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 Veterns Memorial. / Proceeds from sale of township assets no longer needed.
48	O/R	01.391.100	Sale General Fixed Assets	Revenue from the sale of Township Fixed Assets.
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 reading;
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
2017

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	01.406.213	Small Office Equipment/Software	Purchase of new software and small office equipment
10	G&A	01.406.226	Materials & Supplies Gen Admin	Municipal & Community Bldg - small tools & minor equipment, cleaning supplies/repairs/maintenance
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 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, Alura, etc.)	Post Machine, Alarm System, Copiers Lease Agreements; Computer Maintenance - Contract with Alura 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	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 LINCS	Contribution to the LINCS
31	G&A	01.453.540	Contribution to Mariton	Contribution to Mariton
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
34	G&A	01.462.540	Contribution to CACLV Shelters	Contribution to CACLV to be used specifically for the area homeless shelters

GENERAL FUND EXPENSES
2017

TAX COLLECTION				
35	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.
36	Tax Col.	01.403.117	Tax Collector LST	Tax Collector Compensation for collection of LST
37	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.
38	Tax Col.	01.403.210	Office Supplies	Tax Collector Office Supplies; Tax Collector Insurance & Bonding/Dues & Subscriptions when due
39	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				
40	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.
41	Legal Exp	01.404.314	Legal Serv./Ordinance Updates	Paid to Solicitor - associated fees are itemized
42	Legal Exp	01.404.319	Legal Services Substantive	Legal fees lawsuits
43	Legal Exp	01.404.410	Legal Serv. Judgments/Damages	Judgments and losses.

ENGINEER SERVICES				
44	Eng / Cons	01.408.116	SEO Services	Sewage Enforcement Officer's Compensation
45	Eng / Cons	01.408.310	Engineering Professional Services	Engineering Services and firms hired other than Twp Engineer for services outside the scope of appointed Engineer's capabilities.
46	Eng / Cons	01.408.317	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
48	Eng / Cons	01.408.365	Host Mun Inspection Services	Independent Landfill Inspector Compensation. / Zoning Officer's landfill inspection duties included in his job description.
47	Eng / Cons	01.446.313	MS4	Fees paid to engineer for MS4 related matters.
49	Eng / Cons	01.451.310	Recreation Engineering Services	Township Engineer's fees when advising the recreation board.

FIRE COMPANY				
50	Fire	01.411.112	Public Works Fire Compensation	Fire Company Ground Mowing Compensation-Public Works time charged to mowing Fire Company grounds. Accident & Fire Calls
51	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
52	Fire	01.412.500	Emergency Squad Donation	Annual donation determined by Supervisors - paid biannually in June and December.
53	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
2017

PUBLIC WORKS				
54	PW	01.426.112	Recycling Wages	Public work compensation for work performed at the recycling center.
55	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.
56	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.
57	PW	01.430.120	Seasonal Employees - PW	Full time temporary summer employees and part time employees needed for winter snow removal.
58	PW	01.430.180	Public Works - Overtime Wages	Overtime expense, other than for snow removal
59	PW	01.430.210	General Expenses	Public Works Office Expenses - All paper, envelopes, paper clips, medical supplies, etc.
60	PW	01.430.230	Heating Fuel 2300 Morgan Hill	Heating fuel for the "old" Public Works building.
61	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.
62	PW	01.430.233	Fuel - Public Works Bldg Propane	Propane - Purchased through the Lehigh Valley co-op
63	PW	01.430.236	Office Furniture/Equipment	Higher cost items such as possible new file cabinets
64	PW	01.430.237	Small Tools/Minor Equipment	Public Works small tools only - wrenches, drills, etc.
65	PW	01.430.238	Clothing Allowannce - PW	Expense for uniform laundry service and $150 one time per year, per man; for shoes (per union contract)
66	PW	01.430.242	Safety Equipment & Training	Work gloves, safety glasses. Beacon Safety - performs annual mandatory safety training (for Public Works employees)
67	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.
68	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.
69	PW	01.430.316	Water Quality Testing Fees	QC Labs tests water at all Township buildings, quarterly
70	PW	01.430.321	Phone Service	Public Works - RCN landline charges
71	PW	01.430.361	PW - Electric 2300 Morgan Hill	Electric for the "old" Public Works building. 2300 Morgan Hill Road
72	PW	01.430.363	Fire Hydrant Expense	The Township owns hydrants in the Country Classic developmentand on Cedarville Road. Easton Suburban Water Authority performs maintenance.
73	PW	01.409.368	Electric-Public Works Bldg	Electric for Public Works building. 2540 Morgan Hill Road
74	PW	01.430.374	Fuel Storage Tank Maintenance	Public Works above ground tanks - repair bills if necessary (leaks, poor pumping, computer system not working)
75	PW	01.430.384	Equipment Lease	Equipment leased for parks or road projects
76	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.
77	PW	01.432.180	Snow Removal - Overtime	Snow removal only
78	PW	01.432.245	Snow Removal - Anti-Skid	Salt purchased through annual PA State contract. Township bids out cinders locally - annually. Anti-Skid
79	PW	01.433.245	Street Sign Material	Materials for new installation or repair of existing street signs
80	PW	01.433.361	Electric - School Flashing, Traffic Signals	Elementary School and Morgan Hill Traffic Signals - electric
81	PW	01.433.374	Traffic Signal Maintenance	Repair and maintenance of Elementary School and Morgan Hill Traffic Signals
82	PW	01.434.361	Electric - Street Lights (Murray)	Public Pole Lights - Separate bill for lights at old Public Works building and Murray Drive
83	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.
84	PW	01.438.245	Road & Bridge Repair Materials	Materials such as asphalt, stone, drainage pipe

GENERAL FUND EXPENSES
2017

RECREATION				
85	Rec	01.451.111	WASD Custodian Reimbursement	Janitor wages at Williams Elementary and Philip Lauer during basketball season.
86	Rec	01.451.112	Recreation Public Works Compensation	Recreation Public Works Compensation-Public Works employees time related to maintenance of parks, trials & Recreation Buildings. Repair of fencing, backboards, painting of light poles on tennis and basketball cours, trimming of trees and bushes. Public Works employees wages for mowing grass at park fields and property on Rt 611.
87	Rec	01.451.115	Recreation Program Salaries	Salaries for Summer counselors
88	Rec	01.451.246	Supplies/Fields and Buildings	Supplies for parks and recreation.
89	Rec	01.451.247	Recreation Program Supplies	Expense for recreation supplies such as craft items, tennis balls, games, ping pong tables.
90	Rec	01.451.249	Repairs & Maintenance - Parks	Costs for repairs and maintenace for parks.
91	Rec	01.451.340	Advertising, Printing & Postage	Expenses for Community Day and recreation events
92	Rec	01.451.361	Electric-Rec Building & Lights	Expense to power park Recreation buildings, dusk to dawn lights, and field lights.
93	Rec	01.451.384	Recreation - Port-a-Johns Rental	Port-a-Johns at parks and school fields.
94	Rec	01.451.450	Recreation Alarm System Expense	Fire and burglar alarm maintenance at Recreation buildings.
95	Rec	01.451.454	Training & Background Check	Expense for Athletic Association coach's meetings, conferences and background checks.
96	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				
97	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.
98	Plan/Zone	01.414.114	Zoning Officer Wages	Zoning Officer's Salary.
99	Plan/Zone	01.414.116	ZHB and PC Salaries	The $35 fee paid per hearing, to members of the Zoning Hearing Board and Planning Commission for attendance at hearings and meetings. Occasionally, there may be multiple hearings during a meeting.
100	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.
101	Plan/Zone	01.414.314	Zoning Hearing Board Solicitor	Zoning Hearing Board Solicitor fees.
102	Plan/Zone	01.414.317	Zoning Stenographer	This for a court stenographer at every zoning hearing board meeting.
103	Plan/Zone	01.414.341	Zoning Advertising & Printing	Any notice in newspaper required by Zoning Solicitor
104	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.

GENERAL FUND EXPENSES
2017

DEBT SERVICE				
105	Debt Serv	01.471.100	General Obligation Bond - Principal	2012 Bond included Municipal and Public Works buildings, new loader, Salt Storage facility. M&T bank, principal payment paid once a year in August. 20 year bond.
106	Debt Serv	01.472.100	General Obligation Bond - Interest	M&T Bank, interest only bill comes in Feb and paid again in August with principal payment.

EMPLOYEE BENEFITS & COMMERCIAL INSURANCE				
107	Bene / Ins	01.401.353	Manager/Treasurer Bond	Required by state, renewed annually - both Treasurer and Assistant Treasurer and Manager
108	Bene / Ins	01.451.352	Recreation Liability Insurance	Expense for providing insurance protection for individuals who participate in sports programs provided by the Athletic Association. Claims must be filed with an individual's personal liability insurance carrier. Township's policy is secondary. Includes cost of insurance for Community Day.
109	Bene / Ins	01.481.100	Payroll Taxes	Share of Social Security that Township pays to Federal Social Security and Medicare.
110	Bene / Ins	01.481.300	Unemployment - Employer	Unemployment compensation (Township and Fire Company)
111	Bene / Ins	01.483.300	Pension Contribution	Non-Uniform Pension - Employee pension fund contribution the Township makes to Pennsylvania Municipal Retirement Services (PMRS) for all full time employees, in October of each year. Employees do not contribute. Annual contribution is based on a formula supplied by the state. Report and data for following year is due to PA in Sept of current year.
112	Bene / Ins	01.483.301	Non-Uniform Pension Contribution	Employer matching contribution to employee 457 Plan. Match will be up to 1.5% of salary. Employee must contribute to receive match.
113	Bene / Ins	01.484.000	Workmans Compensation	Township currently with Susquehanna Municipal Trust. Fire Company through SWIF.
114	Bene / Ins	01.486.200	Property/ Liability Insurance	With Selective Insurance Co. Policy runs from June to June - 1 year contract. Brown and Brown is Township's insurance broker. Commerial and Liability policies. Also includes public officials and pollution coverage.
115	Bene / Ins	01.486.700	Disability/Life Insurance	Policy paid by Township in full for long & short term disability; life insurance.
116	Bene / Ins	01.487.000	Health Insurance Benefits	Benecon is broker. Benecon pools other municipalities together to get lower rates. Health plan is actually with Capital Blue Cross. Annual policy - Jan 1 to Dec 31. Self funded - we pay into it, based on claim history in past. Refunds may be issued to Township the following year if previous yea claims are low.

INTERFUND OPERATING TRANSFERS				
117	Transfers	01.492.300	Transfer to Capital Improvements Millage	Proceeds from 2012 tax increase, to be transferred to the Capital Improvement Fund.
118	Debt Serv	01.492.301	Transfer to Capital Improvements	Transfer for special project funding and major purchases such as trucks and plows.
119	Debt Serv	01.492.302	Trans to Capital Impr Grants	Transfer for grant matching funds, capital improvement projects.

PUBLIC SEWER SERVICE REVENUE 2017

SANITATION REVENUE

1	Sanitation	08.364.030	Delinquent Fees	Late finance 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 ($5) 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 ($5) charged to past due sewer accounts Northern District

PUBLIC SEWER SERVICE EXPENSES 2017

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.
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.

PUBLIC SEWER SERVICE EXPENSES 2017

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.

EAJSA

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

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.

CAPITAL IMPROVEMENTS

22	Capital Improv	08.427.670	Sewer Capital Improvements	Funds to be set aside for future sewer capital improvement projects.

CAPITAL IMPROVEMENT FUND
REVENUES AND EXPENSES 2017

REVENUES

1	18.341.100	Capital Improvement Interest	This is the interest earned on the capital improvement funds.
2	18.354.070	Culture-Recreation	Parks development and improvements
3	08.354.150	DEP Recycling	Grant applied for to implement Act 101 state mandated recycling initiatives.
4	18.357.011	Gaming Grant	Grants from Northampton County and Monroe County for capital improvements
5	18.357.012	NorCo Open Space	Northampton County Open Space grants
6	18.392.010	Transfer from General Fund	This transfer from the General Fund Expense for capital improvements, special road projects and purchase large equipment (trucks and vehicles)
7	18.392.011	Transfer from General Fund - Millage	This transfer from the Gereral Fund from the 0.25 millage increase for the Capital Fund Reserve.
8	18.392.012	Transfer from General Fund - Grants	This transfer from the General Fund Expense is match for grants that are received
9	18.392.400	Transfer from Rec. Capital Improvements	Transfer from Recreation Capital Improvements for parks projects

EXPENSES

10	18.430.373	Building Improvements	Improvements to public works building
11	18.430.740	Capital Equipment Purchase	This represents the purchase of a dump truck and truck
12	18.438.372	Improvements Other than Buildings	Road improvement projects other than projects paid by liquid fuels.
13	18.451.372	Melchor Tract Improvements	This represents the amount to begin improvement to the Melchor Tract
14	18.451.720	Recreation Capital Improvements	Construction of a concession stand at the Raubsbille Park and the parking lot at the municipal park.

LIQUID FUELS FUND
REVENUES AND EXPENSES 2017

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
6	35.471.350	Lease Rental - Principal	Principal payment on truck lease
7	35.472.350	Lease Rental - Interest	Interest payment on truck lease

OPEN SPACE FUND
REVENUES AND EXPENSES 2017

REVENUES

1	02.310.230	EIT - Delinquent Open Space	Delinquent Open Space tax.
2	02.310.240	Earned Income Tax-Open Space	Open Space Tax is was repealed.
3	02.341.100	Interest	Interest earned on Open Space fund balance currently at Lafayette Ambassador Bank

EXPENSES

4	02.461.248	Administrative Expenses	Expenses for land survey, legal fees for purchase of property at closing, etc.
5	02.461.710	Purchase of Open Space	Annual dollar amount the Township expects to pay for real estate purchase for Land Preservation