BUDGET

2014 to 2018

Borough of Trappe

Montgomery County

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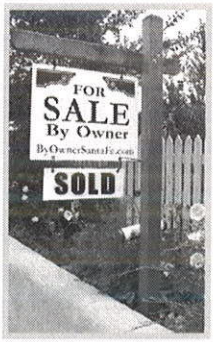
OPERATING Budget

Real Estate Tax

This receipt includes a real estate tax of .47 mills begun in 2013. The 2014 Budget assumes $109,931annual real estate tax income. The Budget for the upcoming four years also assumes $109,931 annual real estate tax income. The real estate tax rate is among the lowest in Montgomery County.

Year	Budget	Actual	% of Budget
2012	$ -		
2013	$ 100,000	$ 104,170	104.17%
2014	$ 109,931		
2015	$ 109,931		
2016	$ 109,931		
2017	$ 109,931		
2018	$ 109,931		



Real Estate Transfer Tax

This receipt includes a one-half percent (0.5%) tax on the sales price of real estate. This tax is assessed against improved properties (possessing structures) and unimproved properties (vacant land), and collected at the time of the sale of same. (Note: Real estate transfers in Trappe are subject to a two percent Real Estate Transfer Tax. One percent is paid to the Commonwealth, and one-half percent is paid to Montgomery County.)

The amount of real estate transfer tax revenue received is directly related to the health of the local real estate market. This revenue increases in a robust real estate market, and falls in a down real estate market.

The $90,148 budgeted for 2014 is derived by annualizing the first nine months of 2013 plus $6,500 for the anticipated sale of the Trappe School property. The 2014 Budget assumes the real estate transfer taxes will continue to rebound and the Borough is increasing the projected receipts for this tax by one percent (1%) for 2015 and for each upcoming year.

The real estate market will be monitored during the upcoming months, and the real estate transfer tax estimates for future budget years will be revised, as conditions warrant.

In 2012 the Borough received real estate transfer taxes from the D'Andrea subdivision for two building lots. In 2013 one of the building lots was resold and the third remaining lot was also sold.

The Budget assumes real estate transfer taxes will be received from the 31-townhome Stearly development, per the below schedule:

- 8 townhomes projected to settle in 2015;
- 15 townhomes projected to settle in 2016;
- 8 townhomes projected to settle in 2017.

All townhomes are assumed to have a $300,000 sales price.

The Budget assumes no real estate tax revenue for the future development of the Fugo and 229 W. Seventh Avenue tracts as there is no indication that these properties will be developed in the near future.

Year	Budget	Actual	% of Budget
2007		$ 126,971	
2008	$ 140,000	$ 99,775	71.27%
2009	$ 100,000	$ 66,009	66.01%
2010	$ 68,301	$ 78,113	114.37%
2011	$ 80,000	$ 75,123	93.90%
2012	$ 82,000	$ 73,056	89.09%
2013	$ 84,320	$ 117,044	138.81%
2014	$ 83,648		
2015	$ 96,485		
2016	$ 107,830		
2017	$ 98,183		
2018	$ 87,045		

Earned Income Tax

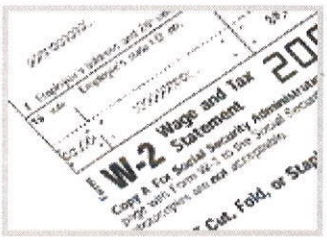
This receipt includes funds from a one-half percent (0.5%) tax on the earned income of Borough residents. The earned income tax is the Borough's primary revenue source. (Note: Trappe Borough residents currently pay 1.4% earned income tax, but .9% of that is collected for the Perkiomen Valley School District.)

Earned income includes salaries, wages, net business profits and tips. Earned income does not include income received from Social Security, unemployment compensation, interest, dividends, pension plans, disability payments and distributions from 401(K) and like retirement accounts.

The $729,805 budgeted for 2014 was derived by increasing the 12 months ending October 31, 2013 by two (2%) percent. The Budget assumes an annual three percent (3%) increase in earned income tax for the upcoming four years.

As required by Act 32, earned income tax paid by a majority of County residents was collected by a single entity (the "Tax Collection Officer") beginning January 1, 2012. Due to economies of scale, the commission rate to be paid to the Tax Collection Officer will remain at the same rate previously paid.

Year	Budget	Actual	% of Budget
2006		$ 511,634	
2007		$ 539,699	
2008	$ 575,000	$ 613,326	106.67%
2009	$ 575,000	$ 675,645	117.50%
2010	$ 643,000	$ 667,210	103.77%
2011	$ 643,000	$ 623,801	97.01%
2012	$ 659,000	$ 675,546	102.51%
2013	$ 681,657	$ 741,566	108.79%
2014	$ 729,805		
2015	$ 751,699		
2016	$ 774,250		
2017	$ 797,478		
2018	$ 821,402		



Local Services Tax

This receipt includes funds received from a $52 per year tax paid by persons who work within the Borough limits.

Individuals earning less than $12,000 per year, and certain military personnel, are exempt from paying this tax.

The $66,792 budgeted for 2014 is derived by annualizing the first nine months of 2013.

The Budget for the upcoming four years allows for a .005% annual increase.

The local services tax was formerly known as the emergency and municipal services tax.

Year	Budget	Actual	% of Budget
2006		$ 44,964	
2007		$ 63,470	
2008	$ 45,000	$ 30,070	66.82%
2009	$ 60,000	$ 53,044	88.41%
2010	$ 55,000	$ 54,743	99.53%
2011	$ 55,550	$ 57,556	103.61%
2012	$ 57,000	$ 60,062	105.37%
2013	$ 58,090	$ 69,264	119.23%
2014	$ 66,792		
2015	$ 67,126		
2016	$ 67,462		
2017	$ 67,799		
2018	$ 68,138		

Franchise Fees

This receipt includes fees paid by cable television providers for the use of the public right-of-ways (i.e., underground trenches in the roadway and overhead wires at utility poles) needed to transmit service to homes and businesses in the Borough.

This fee is not assessed to satellite television providers, as these companies do not utilize public rights-of-way.

As of 2009 two cable providers offered service in the Borough - Verizon and Comcast. The Borough has a franchise agreement with each provider, and each franchise agreement requires the provider to pay a fee equal to five percent of certain revenues, which include basic and premium subscription rates, equipment rentals and installation charges. Internet services are not subject to the fee.

The Comcast Franchise Agreement was renewed in 2011 for an additional 12 years and will expire on December 28, 2022. The Borough joined an eleven-member consortium of Montgomery County communities to negotiate the new 12-year agreement. By joining forces the municipalities gained bargaining strength, and as such were able to secure more favorable agreement terms.

The Verizon Franchise Agreement expires in 2021.

The 2014 Budget was derived by adding the first two quarter statements for 2013 and doubling that amount. It is anticipated that cable revenues, and the franchise fees paid to the Borough, will increase during the upcoming four years. The Budget assumes a two percent (2%) annual fee increase in 2015 through 2018.

The Trappe Television channel began operation in 2011. This will not add revenue nor will it add cable costs to broadcast the channel.

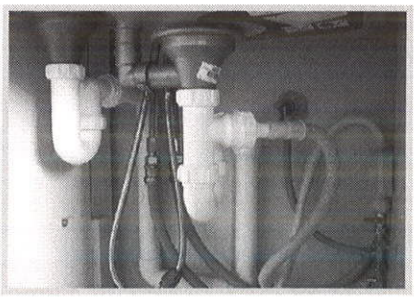
Year	Budget	Actual	% of Budget
2006		$ 44,515	
2007		$ 48,028	
2008	$ 45,000	$ 56,895	126.43%
2009	$ 52,000	$ 59,395	114.22%
2010	$ 57,000	$ 67,296	118.06%
2011	$ 59,000	$ 90,712	153.75%
2012	$ 78,000	$ 81,904	105.01%
2013	$ 79,560	$ 85,271	107.18%
2014	$ 88,000		
2015	$ 89,760		
2016	$ 91,555		
2017	$ 93,386		
2018	$ 95,254		

Plumber Registrations

This receipt includes plumber registration fees. Prior to commencing work in the Borough, Master plumbers, Journeyman plumbers and plumber apprentices are required to obtain a license from the Borough. The license is valid for the year in which it is issued.

In past years, when the real estate market has been strong, the Borough issued upwards of thirty plumber registration permits. The number of permits issued decreased significantly in 2009 but have increased slightly thereafter. The 2014 Budget assumes permit activity will be the same as the first nine months of 2013 and will remain the same throughout the upcoming five years.

Year	Budget	Actual	% of Budget
2006		$ 620	
2007		$ 665	
2008	$ 370	$ 370	100.00%
2009	$ 105	$ 105	100.00%
2010	$ 175	$ 460	262.86%
2011	$ 175	$ 315	180.00%
2012	$ 175	$ 370	211.43%
2013	$ 210	$ 325	154.76%
2014	$ 270		
2015	$ 270		
2016	$ 270		
2017	$ 270		
2018	$ 270		



Rental License & Inspections

This receipt includes fees received from the registration and licensing of residential rental properties and units in the Borough.

In January 2009 the Borough enacted a rental inspection program that requires the Borough's approximately 250 rental units to be inspected on, at minimum, a three year basis. The foremost goal of this program is to protect residents by ensuring rental units meet current building codes and other regulations.

As is the case with building and zoning permits, the Borough believes most of the expense to inspect a rental unit should be assumed by the individual requesting a rental license. The fee enacted recaptures at least 90% of this expense. Because a sound permitting program offers recognized benefits to the entire community (i.e., the protection of property values, a reduced demand for emergency services), the Borough believes a rental license permit fee need not recover all expected permit costs.

The 2012 Budget included the DeMutis 32-unit apartment complex. As of 2013, 11 units remain vacant.

The 2014 Budget assumes 55 rental registrations due to 50 existing apartments in Trappe Borough that have never registered.

A recent trend has been that investors are buying townhomes in Trappe and turning them into rental units. During 2013 there were approximately 7 townhomes turned into rental units. Accordingly, the 2015-2017 Budget assumes 5 additional residential rental units in the Borough each year.

Year	Budget	Actual	% of Budget
2009	$ -	$ 7,724	
2010	$ 5,675	$ 1,545	27.22%
2011	$ 2,607	$ 1,840	70.58%
2012	$ 7,720	$ 6,595	85.43%
2013	$ 7,000	$ 13,405	191.50%
2014	$ 12,130		
2015	$ 10,530		
2016	$ 12,740		
2017	$ 3,985		
2018	$ 3,985		

Fines

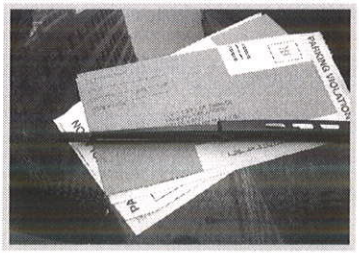
The 2012 Budget included a portion of fines assessed and collected by the Pennsylvania State Police and the local Magisterial District Court. In 2012 the Governor signed ACT 124 (Senate Bill 237) which amended Title 42 of the PA Consolidated Statutes to change the distribution of state police fine dollars to help fund new State Police cadet training. ACT 124 stipulates that any municipality over 3,000 in population, which includes Trappe Borough, that does not provide at least 40 hours per week of police service, whether through its own force or through a regional force, will lose its yearly distribution of the police fine dollars. The 2014-2018 Budget continues to reflect this loss of revenue.

The Borough receives revenue for Local Ordinance violations through the Magisterial District Court 38-1-20.

On occasion, the Borough is required to assess fines for zoning, building and other violations of the Borough Code. In 2009 the Borough established a fine for the premature scheduling of a building or other inspection. In years past, the Borough incurred the cost to reschedule and conduct another inspection. Today, if the improvements to be inspected are incomplete at the time of a scheduled inspection, the contractor and/or property owner pay this expense. The arrangement helps to minimize premature calls for inspections.

The 2014 Budget assumes a slight increase in fine amounts. The 2015-2018 Budget assumes a flat fine revenue throughout the upcoming years.

Year	Budget	Actual	% of Budget
2006		$ 4,377	
2007		$ 4,733	
2008	$ 4,000	$ 4,516	112.90%
2009	$ 4,000	$ 4,762	119.05%
2010	$ 4,000	$ 4,801	120.03%
2011	$ 4,000	$ 5,212	130.30%
2012	$ 4,000	$ 4,009	100.23%
2013	$ 1,100	$ 1,611	146.45%
2014	$ 1,500		
2015	$ 1,500		
2016	$ 1,500		
2017	$ 1,500		
2018	$ 1,500		



Interest Income

This receipt includes interest earned on Borough funds.

To best protect the Borough, public funds are invested in low-risk securities, such as government-insured certificates of deposits. As a result, the interest rate earned is relatively modest.

Due to reserves being utilized to fund the Road Program projects, the 2013 Budget assumed a $5,450 decrease in interest income.

The 2014-2018 interest income is expected to be lower due to three CD's maturing in 2014: (1) Superior Credit; (2) Continental Bank; and (3) Citadel and also due to reserves being utilized to fund the Road Program projects.

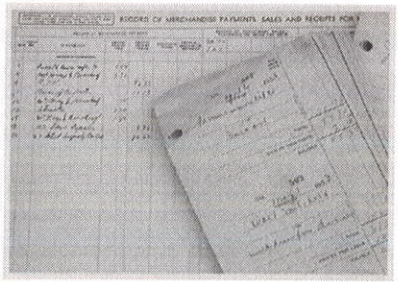
The Borough officials continually assess interest rates and the availability of investment vehicles acceptable to Borough standards.

The 2014-2018 Budget assumes interest as follows:

2014: Citadel will mature in March 2014 and the Budget estimates three months of interest totaling $1,410; Continental interest is paid once per year in July and the Budget assumes six months of interest totaling $2,500; for Superior the Budget assumes one month of interest for January 2014 totaling $400; the Budget assumes PNC interest at $100 per month totaling $1,200; the Budget assumes Trumark interest at $200 per month totaling $7,910 interest revenue for 2014.

2015: the Budget assumes PNC interest at $1,200 and Trumark $1,200 totaling $2,400. After June 2015 the Budget assumes the Trumark money will be commingled with the PNC account.

Year	Budget	Actual	% of Budget
2006		$ 34,655	
2007		$ 26,513	
2008	$ 20,000	$ 4,911	24.56%
2009	$ 10,000	$ 25,352	253.52%
2010	$ 20,000	$ 11,377	56.89%
2011	$ 15,000	$ 9,623	64.15%
2012	$ 15,000	$ 8,998	59.99%
2013	$ 9,550	$ 10,902	114.16%
2014	$ 7,910		
2015	$ 2,400		
2016	$ 1,200		
2017	$ 1,200		
2018	$ -		



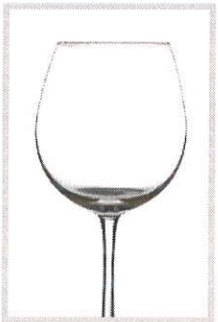
Liquor License Fees

This receipt includes a $200 annual fee that is assessed for each retail alcohol license in the Borough. Wholesale alcohol licenses (i.e., beer distributors) are not assessed for this fee.

The Pennsylvania Liquor Control Board levies and collects the fee, and remits the funds to the Borough.

As of 2013 there are two retail alcohol licenses in the Borough. The number of retail licenses, and the LCB fee, are not expected to change in the upcoming five years.

Year	Budget	Actual	% of Budget
2006		$ 600	
2007		$ 400	
2008	$ 400	$ 400	100.00%
2009	$ 400	$ 400	100.00%
2010	$ 400	$ 400	100.00%
2011	$ 400	$ 400	100.00%
2012	$ 400	$ 400	100.00%
2013	$ 400	$ 400	100.00%
2014	$ 400		
2015	$ 400		
2016	$ 400		
2017	$ 400		
2018	$ 400		



Miscellaneous Receipts & Refunds

This receipt includes a $35,000 contribution made by the Collegeville-Trappe Joint Public Works Department from revenues generated by telecommunication equipment leases at the West First and Seventh Avenue water towers.

This line-item also includes all other receipts not included in another receipt line-item; this includes funds from the sale of ordinance books, zoning maps, and recycling bins.

During 2011 the Borough began selling discounted amusement park and ski resort tickets. The Borough sells these tickets on consignment and the money earned gets repaid to the Pennsylvania Recreation & Park Society. The Borough earns a minimal amount for processing these tickets which range from $0.50 to $1.00 per ticket.

Likewise, the Borough began selling discounted Movie Tavern Tickets and Regal Cinema Movie Tickets at a profit of $0.50 per ticket. The net proceeds will be donated to the Trappe Volunteer Fire Company.

The sale of these tickets is a service provided to the residents of the Borough and is well received.

The 2014 Budget assumes a payment of $66,252 from CTJPWD which represents half of the monies being kept in anticipation of the AWACS settlement.

The Budget anticipates miscellaneous receipts and refunds will remain constant throughout the upcoming five years.

Year	Budget	Actual	% of Budget
2006		$ 4,433	
2007		$ 3,387	
2008	$ 5,000	$ 29,821	596.42%
2009	$ 4,000	$ 46,465	1161.63%
2010	$ 41,000	$ 38,069	92.85%
2011	$ 37,000	$ 49,265	133.15%
2012	$ 42,400	$ 45,950	108.37%
2013	$ 45,000	$ 95,404	212.01%
2014	$ 110,002		
2015	$ 43,750		
2016	$ 43,750		
2017	$ 43,750		
2018	$ 43,750		

Grants

This receipt includes revenues received from various grant sources.

In 2010 the Borough received $10,000 DCED Grant, $100,000 DCNR Grant, $91,556 Montgomery County Open Space Grant and $4,349 DEP grant monies.

The Borough Manager serves as the Borough's grant administrator. Each year the Borough Manager seeks to be awarded competitive grants.

A portion of grant receipts are transferred to a Capital Fund.

The annual DEP Recycling Grant is shown for 2014 through 2018. Due to the recent Recycling Grant funds received, the 2014-2018 Budget reflects $3,700 per year in DEP grants.

In 2013 the Borough was awarded a $750 Grant from Kaboom for use in maintaining the Borough's parks.

Year	Budget	Actual	% of Budget
2006		$ 21,207	
2007		$ 8,950	
2008	$ 25,000	$ 17,711	70.84%
2009	$ 925,000	$ 245,068	26.49%
2010	$ 196,056	$ 205,905	105.02%
2011	$ 4,500	$ 7,790	173.11%
2012	$ 4,500	$ 3,693	82.07%
2013	$ 3,700	$ 4,613	124.68%
2014	$ 3,700		
2015	$ 3,700		
2016	$ 3,700		
2017	$ 3,700		
2018	$ 3,700		

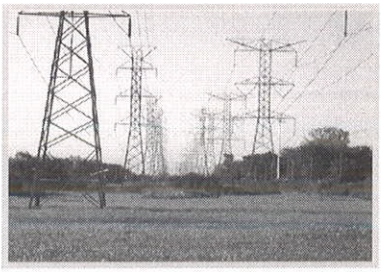
Utility Tax Adjustment

This receipt includes an annual assessment on certain public utility parcels in the Borough, pursuant to the Public Utility Realty Tax Act.

The Pennsylvania Department of Revenue levies and collects the assessment, and remits the funds to the Borough.

As of 2012 there remain two qualifying public utility parcels in the Borough. The number of qualifying parcels, and the PURTA assessment formula, are not expected to change in the upcoming five years.

Year	Budget	Actual	% of Budget
2006		$ 1,110	
2007		$ 824	
2008	$ 1,000	$ 975	97.50%
2009	$ 1,000	$ 1,046	104.60%
2010	$ 1,000	$ 1,140	114.00%
2011	$ 1,000	$ 1,120	112.00%
2012	$ 1,000	$ 1,035	103.50%
2013	$ 1,000	$ 1,023	102.31%
2014	$ 1,000		
2015	$ 1,000		
2016	$ 1,000		
2017	$ 1,000		
2018	$ 1,000		



Volunteer Fire Relief Fund

The receipt is a "pass-through" for state funds received pursuant to the Pennsylvania Foreign Fire Insurance Tax Distribution Law, commonly known as Act 205. Act 205 levies a two percent tax on fire insurance policies for Pennsylvania properties written by insurance companies that are not incorporated in the Commonwealth. These funds are then distributed to municipalities served by volunteer fire companies; the distribution is calculated based on a municipality's relative population and real estate market value.

Within sixty days of receiving this annual disbursement the Borough is required to forward the funds to the relief funds of volunteer fire companies that serve as primary responders in our community. The Trappe Volunteer Fire Company serves as the Borough's sole primary responder.

In 2011 we received $51,892 from the State. This inflated amount was the result of the PA Department of Revenue's enhanced efforts in collecting Gross Premium Tax that makes up the Act 205 Fund in accordance with Act 7 of 1997. The Budget assumes that this is a one-time event and will not re-occur.

In 2012 we received $29,200 which is $800 less than budgeted. Based on the 2012 budgeted amount, the 2013 Budget assumed a fifteen percent (15%) decrease. Based on the 2013 actual amount the 2014 Budget assumes a fifteen (15%) percent increase. The 2015-2018 Budget assumes a one percent (1%) annual increase.

This revenue account is simply a pass through to the TVFC Relief Fund and has no net impact on the budget.

Year	Budget	Actual	% of Budget
2006		$ 29,284	
2007		$ 30,317	
2008	$ 30,000	$ 30,925	103.08%
2009	$ 30,000	$ 27,887	92.96%
2010	$ 28,236	$ 31,389	111.17%
2011	$ 33,900	$ 51,892	153.07%
2012	$ 34,324	$ 29,200	85.07%
2013	$ 29,175	$ 33,010	113.15%
2014	$ 33,552		
2015	$ 33,888		
2016	$ 34,226		
2017	$ 34,569		
2018	$ 34,914		

Other Fees & Permits

This receipt includes all permit and other fees not included in another budget line-item. This includes land development, conditional use and zoning hearing board application fees.

The 2014 Budget reflects an increase in Zoning Hearing Board fees.

The 2014-2018 Budget reflects the trend of much less land development due in part to the struggling economy.

The budget assumes flat other fees and permit revenues throughout the upcoming five years.

The DeMutis Group is required to pay to the Borough the sum of $60,000 on or before January 4, 2015, for a fee in lieu of trees for the office building planned to be built on the front lot of the Springhouse Apartments located at 575 W. Main Street.

Permits for the following are included in this receipt:

361.310 - Zoning Hearing Board Fees.

361.333 - Land Development & Subdivision Fees.

362.612 - Solicitation Permit Fees.

362.614 - Professional Services Agt Fees.

362.591 - Conditional Use Fees.

Year	Budget	Actual	% of Budget
2006		$ 11,252	
2007		$ 10,445	
2008	$ 12,000	$ 4,265	35.54%
2009	$ 8,000	$ 13,813	172.66%
2010	$ 9,000	$ 1,095	12.17%
2011	$ 2,000	$ 1,254	62.70%
2012	$ 500	$ 1,000	200.00%
2013	$ 500	$ 2,190	438.00%
2014	$ 1,695		
2015	$ 61,695		
2016	$ 1,695		
2017	$ 1,695		
2018	$ 1,695		

Reimbursed Engineering Fees

In 2008 the Borough implemented an engineering escrow program that requires developers, contractors and others to post funds with the Borough in advance of the Borough incurring engineering expenses. This arrangement eliminates "back-billing" for services provided thereby minimizing the Borough's financial exposure and decreasing the reimbursements required to be made to the Borough.

Beginning in January 2010 and continuing for the next 49 months, a homeowners association will reimburse the Borough for a portion of a completed roadway project at a rate of $700 per month. In addition to these payments, the homeowners association made an additional payment of $2,985 to the Borough in 2010.

Beginning in 2011 the Borough opened an independent escrow fund where escrow monies are directly deposited and from which monies for reimbursements for developers and others for engineering services provided by the Borough Engineer, Building Inspector and like consultants, where permitted by law, are expended.

In 2012 three properties were sold on Laurel Drive and the proportionate share of what they owed to the Borough was paid at settlement for a total amount of $6,125.62. This decreased the monthly payment amount to $342.57 per month for 2013 and for the first two months of 2014.

Absent receipts from the homeowners association, the 2014-2018 Budget assumes no additional revenue.

Year	Budget	Actual	% of Budget
2006		$ 91,172	
2007		$ 69,263	
2008	$ 40,000	$ 58,831	147.08%
2009	$ 73,000	$ -	0.00%
2010	$ 15,685	$ 13,918	88.73%
2011	$ 8,400	$ 14,061	167.39%
2012	$ 8,400	$ 10,225	121.73%
2013	$ 5,481	$ 6,255	114.11%
2014	$ 685		
2015	$ -		
2016	$ -		
2017	$ -		
2018	$ -		

Reimbursed Legal Fees

In 2008 the Borough implemented a legal escrow program that requires developers, contractors and others to post funds with the Borough in advance of the Borough incurring legal expenses. This arrangement eliminates "back-billing" for services provided thereby minimizing the Borough's financial exposure and decreasing the reimbursements required to be made to the Borough.

Beginning in 2011 the Borough opened an independent escrow fund where escrows are directly deposited and from which monies for legal services provided by the Borough Solicitor, Zoning Hearing Board Solicitor and Special Counsel, where permitted by law, are expended. These escrow draws will also include fees associated with court expenses, legal advertisements and court reporting services, as provided by law.

The 2014-2018 Budget assumes no revenue as the monies owed will be expended directly from the escrow fund.

Year	Budget	Actual	% of Budget
2006		$ 11,820	
2007		$ 26,392	
2008	$ 20,000	$ 4,911	24.56%
2009	$ 12,000	$ 1,740	14.50%
2010	$ 2,000	$ 2,345	117.25%
2011	$ -	$ -	0.00%
2012	$ -	$ -	0.00%
2013	$ -	$ -	0.00%
2014	$ -		
2015	$ -		
2016	$ -		
2017	$ -		
2018	$ -		

Auxiliary Police Service

This receipt includes reimbursements made to the Borough for the contracted use of auxiliary police services. Auxiliary police officers are frequently requested to provide traffic control for local business and community events and at roadway construction sites.

The hourly rate charged to contracting parties includes the officer's hourly wage, payroll taxes, the cost of workers compensation and liability insurance coverage and a ten percent (10%) administrative charge.

In 2013 the Borough began collecting fifty-percent (50%) of Auxiliary Police fees for religious organizations that previously were provided these services free of charge. The weekly auxiliary police hours decreased by fifty (50%) due to certain religious organizations opting to no longer utilize the auxiliary police.

The 2014-2018 Budget assumes one hundred percent (100%) reimbursement for services provided to community, non-profit or religious organizations.

The 2014-2018 Budget assumes two hours of auxiliary police service per week, with 100% of these hours reimbursed to the Borough.

The 2015-2018 Budget assumes an annual $0.25 hourly pay increase for Auxiliary Police. This pay increase is subject to Borough Council approval.

Year	Budget	Actual	% of Budget
2006		$ 1,344	
2007		$ 2,579	
2008	$ 2,000	$ 1,576	78.80%
2009	$ 2,000	$ 4,030	201.50%
2010	$ 2,659	$ 2,354	88.53%
2011	$ 2,819	$ 2,498	88.62%
2012	$ 4,224	$ 1,941	45.95%
2013	$ 3,808	$ 2,394	62.86%
2014	$ 1,955		
2015	$ 1,990		
2016	$ 2,023		
2017	$ 2,057		
2018	$ 2,126		

Building Permits

This receipt includes fees paid for the review of building permits. In addition to permitting the construction of new residential and non-residential developments, Trappe Borough requires a permit to install residential plumbing, accessory structures, including decks, spas and pools. In 2012 the Borough implemented electrical, mechanical and roof permits. The permitting process ensures these improvements are both constructed to applicable building codes and installed pursuant to all other Borough regulations.

The Borough believes most of the expense to review and issue a building or zoning permit should be assumed by the individual requesting a permit. In 2008 the Borough studied costs related to permits issued during the previous twelve months, then established permit fees to recapture at least 90% of these expenses. Because a sound permitting program offers recognized benefits to the entire community (i.e., the protection of property values, a reduced demand for emergency services), the Borough believes permit fees need not recover all expected permit costs.

Permit fees are reviewed on an annual basis, relative to actual costs incurred during the previous twelve months, and fee adjustments are made, when warranted. The 2014 Fee Schedule is included as Appendix A to this Budget.

Due to the DeMutis land development during 2011, the Budget assumed a three percent (3%) increase in building permit revenues for 2011. A decrease of forty-five percent (45%) was expected in 2012, however, a majority of the DeMutis construction did not take place until 2012 thereby inflating the actual revenues for 2012. In 2013 the last two apartment buildings were finished being constructed, which inflated those expected revenues as well.

The 2014 Budget assumes as increase from the 2013 actual amount for the 9 months ended September 30, 2013. This is partly due to the expected rebuilding of 49 decks at an existing complex in Trappe during 2014. The 2015 Budget assumes a substantial increase in building permit fees due to the expected building of 31 townhouses at the Stearly tract: 8 in 2015; 15 in 2016; and 8 in 2017. The estimated building costs are $200,000 for each of the 31 townhomes to be constructed.

The Building Permit fees include the following:
362.410 - Building Permits
362.420 - Roof Permits
362.430 - Plumbing Permits
362.460 - Mechanical Permits
362.470 - Deck Permits
362.550 - Spa Permits
362.560 - Pool Permits
362.613 - Electrical Permits

Year	Budget	Actual	% of Budget
2006		$ 30,120	
2007		$ 17,746	
2008	$ 16,000	$ 25,798	161.24%
2009	$ 25,000	$ 38,026	152.10%
2010	$ 15,000	$ 14,100	94.00%
2011	$ 15,450	$ 15,270	98.83%
2012	$ 8,498	$ 20,788	244.64%
2013	$ 9,969	$ 20,109	201.72%
2014	$ 18,649		
2015	$ 36,524		
2016	$ 53,297		
2017	$ 36,882		
2018	$ 37,481		

Zoning Permits

This receipt includes fees paid for the review of zoning permits. As is the case with building permits, the Borough believes most of the expense to review and issue a zoning permit should be assumed by the individual requesting a permit. In 2008 the Borough studied costs related to zoning permits issued during the previous twelve months, then established a permit fee to recapture at least 90% of these expenses. Because a sound permitting program offers recognized benefits to the entire community (i.e., the protection of property values, a reduced demand for emergency services), the Borough believes the zoning permit fees need not recover all expected permit costs.

The zoning permit fees are reviewed on an annual basis, relative to actual costs incurred during the previous twelve months, and a fee adjustment is made, when warranted.

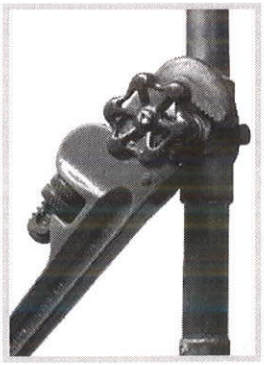
The 2011 Budget assumed an increase for the garden apartments being built at the DeMutis site. A decrease of forty-five percent (45%) was expected in 2012, however, a majority of the DeMutis construction did not take place until 2012, thereby inflating the expected revenues for 2012.

Construction of the Stearly Tract is expected to begin in mid 2015. The proposed development will include 31 townhouses and a bank pad.

The 2013 Budget assumed a 45% decrease from the 2012 actual amount. The 2014 Budget assumes a substantial increase in U&O revenue based on the 2013 actual amount and rebounding real estate market. The 2015-2018 Budget assumes a flat rate for all other zoning permit fees.

362.450 - Use & Occupancy Permits
362.480 - Shed Permits
362.490 - Sign Permits
362.500 - Fence Permits
362.510 - Blasting Permits
362.520 - Demolition Permits
362.530 - Road Opening Permits
362.540 - Underground Tank Permits
362.570 - Sidewalk Permits
362.580 - Curb Permits
362.590 - Driveway Permits
362.601 - Grading Permits

Year	Budget	Actual	% of Budget
2006		$ 2,341	
2007		$ 735	
2008	$ 1,000	$ 635	63.50%
2009	$ 1,000	$ 2,152	215.20%
2010	$ 1,000	$ 714	71.40%
2011	$ 2,000	$ 4,980	249.00%
2012	$ 1,100	$ 8,423	765.73%
2013	$ 3,590	$ 9,235	257.24%
2014	$ 6,835		
2015	$ 7,515		
2016	$ 8,110		
2017	$ 7,515		
2018	$ 7,758		



Other Reimbursed Expenses

This receipt includes all reimbursements not included in another receipt line-item.

In 2010 the Borough received a grant for snow removal from PEMA $17,979.

In 2011 through 2013 the Borough received no reimbursements. The 2014-2018 Budget anticipates no other reimbursements.

Year	Budget	Actual	% of Budget
2006		$ 24,404	
2007		$ 663	
2008	$ 1,000	$ -	0.00%
2009	$ 1,000	$ 1,060	106.00%
2010	$ 11,000	$ 17,980	163.45%
2011	$ 1,000	$ -	0.00%
2012	$ 1,000	$ -	0.00%
2013	$ -	$ -	0.00%
2014	$ -		
2015	$ -		
2016	$ -		
2017	$ -		
2018	$ -		

Donations

This receipt includes donations received for special events and projects.

In 2008 the Borough received significant donations for the construction of a tot-lot playground at Water Works Park.

In 2009 and prior years the Borough allocated donations received for Trappe Community Day to this line item. The 2010 Budget included new receipt and expenditure line items for Trappe Community Day.

In 2010 the Borough received $1,300 donations for Rambo Park benches.

The Borough received no donations in 2011 through 2013.

Throughout the upcoming five years the Budget assumes that no donation revenue will be received.

Year	Budget	Actual	% of Budget
2006		$ 21,123	
2007		$ 23,222	
2008	$ 40,000	$ 20,273	50.68%
2009	$ 20,000	$ 14,620	73.10%
2010	$ 1,000	$ 1,300	130.00%
2011	$ 1,020	$ -	0.00%
2012	$ 510	$ -	0.00%
2013	$ 102	$ 90	88.24%
2014	$ -		
2015	$ -		
2016	$ -		
2017	$ -		
2018	$ -		

Trappe Community Day

This receipt includes donations received for Trappe Community Day.

The Borough aims to raise the funds needed to provide event activities (i.e., pony rides, petting zoo, moon bounces) at no cost to event attendees.

The economy remains depressed and businesses are not seeing large revenues. As such, donations for Trappe Day were significantly lower than in past years.

Based on the actual amount for 2013, the 2014 Budget assumes a eight percent (8%) increase from the 2013 budgeted amount.

Expecting that the economy will gradually rebound, the 2015-2018 Budget assumes a modest one percent (1%) annual increase in donations.

Year	Budget	Actual	% of Budget
2009			
2010	$ 16,320	$ 12,320	75.49%
2011	$ 13,000	$ 13,335	102.58%
2012	$ 13,130	$ 8,654	65.91%
2013	$ 7,878	$ 8,650	109.80%
2014	$ 8,508		
2015	$ 8,593		
2016	$ 8,679		
2017	$ 8,766		
2018	$ 8,854		

General Expenses

This expenditure includes the publication of the *Trappe Borough Post*, the Borough's quarterly newsletter, and costs to maintain the Borough website, TrappeBorough.com. The newsletter is written by the Borough Manager and the website is maintained by the Borough Manager, resulting in a considerable cost savings.

The 2014 Budget assumes an annual decrease of seventy-five percent (75%) in newsletter printing due to new contracting with a local printer in 2013. Postage costs have increased and notices are sent by certified mail at $6.11 each. The 2014 Budget reflects an increase of $300. In 2013 the Borough sent out questionnaires to 1450 residents inflating the costs for 2013, which was not factored into the 2014 increase.

The expenditure provides for IT services for office computers to perform maintenance, upgrade software and problem solving on an as needed basis. In 2010 Borough changed IT service contractor to save on fees associated with IT solutions. The Budget assumes an annual four percent (4%) increase in IT services over the next five years.

This expenditure also funds the Borough Manager's attendance at the Pennsylvania State Association of Boroughs annual conference, and various training seminars for Borough employees. Trappe Borough requires its employees to participate in continuing education and work-related training activities. This expenditure likewise provides for membership association dues and periodical subscriptions.

In 2013 The Borough entered into a new contract with AT&T for the manager's cell phone at the rate of $59.99 per month + 15% for non-exempt taxes totaling $69.00 per month, which is an annual savings of $250.00. The Budget assumes a 2% annual increase for the 2015 through 2018.

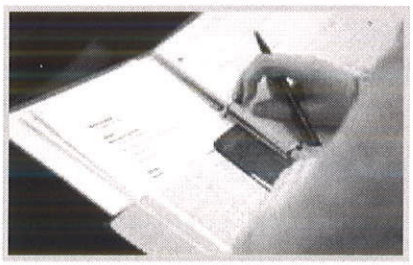
The Budget assumes an annual fee of $6,275 for an independent audit of all Borough funds for years 2014 through 2018. The annual audit of the prior year must be completed and filed by March 15th of the following year and must be published in the newspaper.

In 2012 the Borough purchased a new server and needed a static IP address which was contracted through Comcast at the rate of $81.90 per month, which was raised to $84.85 in June, 2013. The 2014 Budget reflects that annual cost and the 2015-2018 Budget assumes an annual 2% increase.

In 2014 the Boroughs of Trappe, Collegeville and Schwenksville will again host the Montgomery County Boroughs Association dinner and will split the costs with each Borough paying 1/3 the cost.

No other significant increases are noted throughout the upcoming five years.

Year	Budget	Actual	% of Budget
2006		$ 27,440	
2007		$ 29,773	
2008	$ 25,000	$ 16,716	
2009	$ 20,000	$ 14,346	71.73%
2010	$ 15,700	$ 15,522	98.87%
2011	$ 38,720	$ 30,922	79.86%
2012	$ 32,410	$ 31,305	96.59%
2013	$ 34,789	$ 39,191	112.65%
2014	$ 33,273		
2015	$ 31,087		
2016	$ 31,404		
2017	$ 31,733		
2018	$ 32,073		



Office Equipment & Supplies

This expenditure includes the purchase and maintenance of Borough Hall's office equipment, which includes the computer network, printers, and furniture. This expenditure also includes the purchase of office supplies.

In 2008 the Borough began purchasing supplies at a national office supply chain. This, combined with the bulk purchasing of selected items, has resulted in a considerable savings to the Borough.

In 2008 the Borough purchased a network printer. The printer's per copy cost is approximately 50% less than the per copy cost of the copy-only machine replaced, and approximately 90% less than the per copy cost of desktop printers. The network printer likewise possesses scan and fax capabilities, decreasing the need for certain hard-copy documents. The 2017 Budget assumes a $20,000 expense for the purchase of a new network printer/copier with the same capabilities.

In 2011 the Borough purchased a new laptop computer for the Borough Manager along with updated software and an external hard drive backup system. In 2012 the Borough purchased a new computer for the Administrative assistant along with updated software. The Borough also purchased the updated QuickBooks software in 2012.

In 2013 the Borough purchased a color laser printer for the Borough Manager to replace the old ink jet printer. The purchase of the laser printer will help to keep future costs down by allowing the Borough to print much of its out-sourced printing jobs.

The 2014 Budget assumes the purchase of a new computer for the Treasurer and updated software. The 2015 Budget assumes the purchase of a new computer for the Borough Manager and updated software. The 2016 Budget assumes the purchase of a new computer for the Administrative Assistant and updated software.

In 2012 the Borough purchased a new network server because the old server was at full capacity. The 2018 Budget assumes $15,000 for a network server upgrade.

Year	Budget	Actual	% of Budget
2006		$ 18,946	
2007		$ 9,503	
2008	$ 10,000	$ 8,369	83.69%
2009	$ 13,000	$ 13,709	105.45%
2010	$ 6,250	$ 8,515	136.24%
2011	$ 10,000	$ 6,976	69.76%
2012	$ 8,000	$ 3,872	48.40%
2013	$ 9,500	$ 11,119	117.04%
2014	$ 8,000		
2015	$ 9,500		
2016	$ 9,500		
2017	$ 25,500		
2018	$ 20,500		

Salary & Benefits

This expenditure includes salaries and health care insurance expenses for Borough employees and a monthly stipend for the Borough Treasurer. This expenditure also provides for long-term and short-term disability insurance coverage, life insurance premiums and payroll taxes.

The Borough has two (2) full-time positions - a Borough Manager and an Administrative Assistant.

The Borough Treasurer is an appointed position. The 2013 Budget provides for $1,000 per month stipend based on a contract quote from Hanna McGlone for 2014, which is an increase of $15 per month. Thereafter the Budget assumes an annual three percent (3%) increase.

As our community is not expected to grow significantly during the upcoming five years, the Borough does not anticipate hiring additional staff during this period.

The Borough does not award "automatic" annual pay increases. Instead, employees receive merit-based salary increases only if achieving predetermined goals and objectives. During the upcoming five years, the Budget assumes an average annual merit award of three percent (3%).

Beginning in 2008, the Borough required employees to make a contribution to the premiums paid for health insurance. During the past three years, the Borough's health insurance premiums have increased an average of three percent (3%) per year. However, those costs were decreased in 2013 by the selection of a new healthcare policy with lower rates for the Borough Manager. The 2014 Budget assumes a decrease of five percent (5%). The 2015-2018 Budget assumes an annual eight percent (8%) increase.

The current Administrative Assistant does not require healthcare benefits. The 2014-2018 Budget assumes no cost for those benefits. The Budget assumes a three percent (3%) increase in long-term and short-term disability and life insurance premiums.

Year	Budget	Actual	% of Budget
2006		$ 186,284	
2007		$ 149,510	
2008	$ 149,000	$ 158,364	106.28%
2009	$ 175,000	$ 186,284	106.45%
2010	$ 173,708	$ 149,510	86.07%
2011	$ 151,578	$ 147,700	97.44%
2012	$ 159,609	$ 148,705	93.17%
2013	$ 153,002	$ 147,955	96.70%
2014	$ 157,610		
2015	$ 162,719		
2016	$ 168,008		
2017	$ 173,489		
2018	$ 179,169		

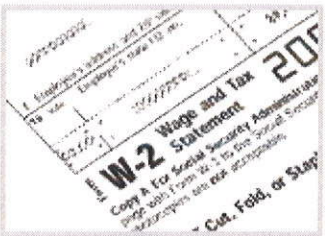
Tax Collection Expense - EIT

In 2009 Trappe Borough and a majority of Montgomery County municipalities and school districts established the Montgomery County Tax Collection Committee (TCC). As required by Act 32, the TCC appointed a Tax Collection Officer charged with the collection of the earned income tax on behalf of all members of the TCC.

This expenditure provides for the commission paid to the Borough's appointed earned income tax (EIT) collector. In past years the Borough paid a two percent (2%) commission on all EIT revenues received. The 2014-2018 Budget assumes the rate of 1.39% pursuant to the Montgomery County Tax Collection Committee's Agreement with Berkheimer to collect these taxes on behalf of the Borough. This EIT Agreement with Berkheimer went into effect on January 1, 2011 and will terminate on December 31, 2014. The EIT Agreement may be extended for a period of two years upon the expiration and agreement of the parties.

The Borough is required to fund 0.26% of the TCC Budget; this annual share is estimated at $500.00 for the upcoming five years.

Year	Budget	Actual	% of Budget
2006		$ 13,061	
2007		$ 14,104	
2008	$ 15,000	$ 12,117	80.78%
2009	$ 12,000	$ 13,369	111.41%
2010	$ 17,860	$ 12,631	70.72%
2011	$ 9,438	$ 10,418	110.39%
2012	$ 9,660	$ 8,290	85.82%
2013	$ 9,975	$ 9,474	94.98%
2014	$ 10,644		
2015	$ 10,949		
2016	$ 11,262		
2017	$ 11,585		
2018	$ 11,917		



Tax Collection Expense - Real Estate Tax

This expenditure provides for commission paid to the Trappe Borough Tax Collector for the collection of the Real Estate Tax. In 2013 the Borough paid a five percent (5%) commission on all Real Estate Tax revenues received.

On February 15, 2013 the Borough passed Ordinance #423 setting forth the compensation for the Tax Collector at the rate of $2.50 per tax bill. The 2014-2018 Budget assumes 1479 tax bills at the rate of $2.50.

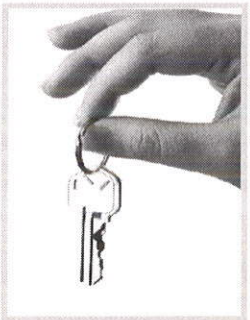
It should be noted that Ordinance #423 states that the Tax Collector's compensation should not exceed 5% of the total taxes collected per annum.

Ordinance #423 also provides for the Tax Collector to receive fifty (50%) percent of the postage cost; 100% of the Tax Collector Bond cost; and 33.33% of the post office box cost.

This expenditure also includes the Tax Collector's payroll taxes. The amount was derived by annualizing the first nine months of 2013. The 2015-2018 Budget assumes payroll taxes will continue to increase and assumes a ten (10%) annual increase throughout the upcoming four years.

Beginning on January 1, 2014 the fee for preparing and providing a real estate tax certification for any single tax parcel within the Borough of Trappe will be $25 for up to four years of certification. In prior years the cost was $5 per year. All of this fee goes directly to the Tax Collector so the revenue is not included in the Budget.

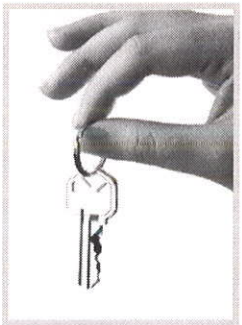
Year	Budget	Actual	% of Budget
2012	$ -		
2013	$ 5,000	$ 5,611	112.22%
2014	$ 4,768		
2015	$ 4,832		
2016	$ 4,902		
2017	$ 4,978		
2018	$ 5,061		



Tax Collection Expense - RE Transfer Tax

This expenditure provides for commission paid to the Office of the Recorder of Deeds in Montgomery County for the collection of the Real Estate Transfer Tax. The Borough pays a two percent (2%) commission on all Real Estate Transfer Tax revenues received.

Year	Budget	Actual	% of Budget
2006		$ 2,729	
2007		$ 2,539	
2008	$ 3,000	$ -	0.00%
2009	$ -	$ 1,757	
2010	$ 1,366	$ 1,561	114.28%
2011	$ 1,640	$ 1,502	91.59%
2012	$ 1,686	$ 1,131	67.07%
2013	$ 1,673	$ 1,648	
2014	$ 1,673		
2015	$ 1,930		
2016	$ 2,157		
2017	$ 1,964		
2018	$ 1,741		



Tax Collection Expense - LST

In 2009 Trappe Borough and a majority of Montgomery County municipalities and school districts established the Montgomery County Tax Collection Committee (TCC). As required by Act 32, the TCC must appoint a single Tax Collection Officer to collect the Local Services Tax on behalf of all members of the TCC.

The existing LST Collection Agreement with Berkheimer went into effect on January 1, 2011 with the automatic one year renewal and will terminate on December 31, 2014.

This expenditure provides for commission paid to the Borough's appointed Local Services Tax (LST) Collector. During past years the Borough paid a 2.55% commission on all LST revenues received. The 2014-2018 Budget assumes the rate of 1.75% pursuant to the Montgomery County Tax Collection Committee's Agreement with Berkheimer to collect these taxes on behalf of the Borough.

Year	Budget	Actual	% of Budget
2006		$ 1,147	
2007		$ 1,506	
2008	$ 1,000	$ -	0.00%
2009	$ 2,000	$ 1,471	73.55%
2010	$ 1,403	$ 144	10.26%
2011	$ 972	$ 1,229	126.42%
2012	$ 998	$ 1,329	133.23%
2013	$ 1,017	$ 1,534	150.94%
2014	$ 1,169		
2015	$ 1,175		
2016	$ 1,181		
2017	$ 1,186		
2018	$ 1,192		

Legal Fees and Expenses

This expenditure funds legal services provided by the Borough Solicitor, Zoning Hearing Board Solicitor and any required Special Counsel. This expenditure also provides for legal advertisements.

As Trappe is a smaller community, and as the level of required legal services varies from one month to the next, the Borough does not engage counsel on a retainer basis. Instead, the Borough opts to pay for legal services on a contracted hourly rate, plus expenses, on an as-needed basis.

When permitted by law, the Borough requires developers, contractors and others to pay for legal services provided by Borough Council. For example, the review of deeds for a new subdivision are paid by the developer of the subdivision.

In 2008 the Borough implemented a legal escrow program that requires developers, contractors and others to post funds with the Borough in advance of the Borough incurring legal expenses. This arrangement eliminates "back-billing" for services provided, minimizing the Borough's financial exposure. Escrow monies are not included as part of the Borough's operating fund but the escrows are drawn from to cover legal expenses which pertain to land development, subdivision and hearings.

In past years the Borough Solicitor drafted resolutions and ordinances. In 2008 the Borough Manager assumed this responsibility, a cost savings for the Borough. The Borough Solicitor reviews the drafts to ensure proper form and content.

In these litigious times the Borough is often compelled to defend itself in a court of law. It is the policy of the Borough to seek recovery of all expenses incurred in this defense when it is decided the Borough was not at fault in the matter at hand. Borough taxpayers shouldn't subsidize the costs of baseless and frivolous lawsuits.

Year	Budget	Actual	% of Budget
2006		$ 58,018	
2007		$ 53,460	
2008	$ 60,000	$ 38,930	64.88%
2009	$ 45,000	$ 41,355	91.90%
2010	$ 45,000	$ 39,049	86.78%
2011	$ 45,000	$ 30,299	67.33%
2012	$ 40,000	$ 34,568	86.42%
2013	$ 40,000	$ 44,568	111.42%
2014	$ 46,500		
2015	$ 46,500		
2016	$ 46,500		
2017	$ 46,500		
2018	$ 46,500		

Engineering Fees & Expenses

This expenditure funds engineering services provided by the Borough Engineer and any required Special Consultant.

As Trappe is a smaller community, and as the level of required engineering services varies from one month to the next, the Borough does not engage an engineer on a retainer basis. Instead, the Borough opts to pay for engineering and inspection services on a contracted hourly rate, plus expenses, on an as-needed basis.

When permitted by law, the Borough requires developers, contractors and others to pay for engineering services provided by the Borough Engineer.

In 2008 the Borough implemented an engineering escrow program that requires developers, contractors and others to post funds with the Borough in advance of the Borough incurring engineering expenses. This arrangement eliminates "back-billing" for services provided, minimizing the Borough's financial exposure.

In 2011 the Borough contracted an independent third party Building Code Official. As such, those assumed fees were removed from the engineering fees. The 2014-2018 Budget assumes $20,000 in engineering services.

There were two projects during 2011 not specified in the 2011 Budget. The engineering fees for the Peck/MacIlwain Trail totaled $6,551 and the "Road Survey Program" totaling approximately $40,000.

In 2012 the Borough engaged the engineer to prepare a Road Program which set a schedule for road repairs. The 2014-2018 budget assumes additional costs for the engineering services to prepare the engineered plans and bid documents for each year's road program.

In 2014 the Borough plans to reconstruct Borough Line Road in conjunction with Upper Providence Township by way of an ***Intermunicipal Agreement*** which will split the engineering costs on a 50/50 basis, however, the engineering fees are expected to be considerably more for this road project than for future road projects. The 2015-2018 Budget assumes decreased engineering fees.

Year	Budget	Actual	% of Budget
2006		$ 121,550	
2007		$ 115,695	
2008	$ 90,000	$ 157,144	174.60%
2009	$ 119,000	$ 107,302	90.17%
2010	$ 68,400	$ 35,999	52.63%
2011	$ 120,500	$ 89,366	74.16%
2012	$ 92,500	$ 67,965	73.48%
2013	$ 90,000	$ 85,674	95.19%
2014	$ 106,749		
2015	$ 58,590		
2016	$ 58,848		
2017	$ 59,113		
2018	$ 59,387		

Borough Hall Expenses - Utilities

This expenditure provides for the following services at Borough Hall: natural gas, electric, sanitary sewer, water, telephone and security alarm.

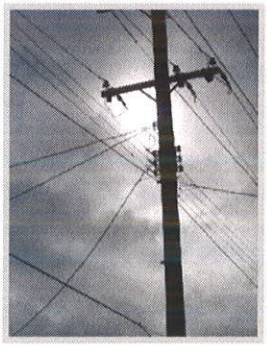
The electric, gas, Borough Hall phones, PA One Call and dedicated alarm phone line amounts budgeted for 2014 were derived by annualizing the first nine months of 2013 and adding five (5%) percent. The Budget assumes an annual three percent (3%) increase in utilities for the upcoming four years.

The Budget assumes sanitary sewer service at $120 per year. The Borough is not charged for water service.

In 2008 the Borough disconnected underutilized telephone lines, resulting in an approximate ten percent (10%) savings on this service. In late 2012 the Borough changed its phone contract with AT&T and combined the Manager's cell phone and two land lines at Borough Hall. The Borough also contracted with Verizon for a dedicated line to the new alarm system at the cost of $14.44 per month plus 15% in unexempted taxes for a monthly fee of $17.44. By making those changes the Borough's annual savings were $639.00. The Budget assumes an annual three percent (3%) increase for this service.

In 2012 the Borough heightened security in the building and contracted with Omega Systems for 24 hour monitoring at the cost of $30.00 per month. The 2014 Budget assumes and additional $5.00 per month for the last half of 2014. The 2015-2018 Budget allows $420 per year for monitoring the alarm system at $35.00 pr month.

Year	Budget	Actual	% of Budget
2006		$ 8,772	
2007		$ 9,358	
2008	$ 12,000	$ 7,126	59.38%
2009	$ 12,000	$ 7,023	58.53%
2010	$ 7,820	$ 7,617	97.40%
2011	$ 8,392	$ 5,901	70.32%
2012	$ 8,831	$ 6,848	77.54%
2013	$ 7,580	$ 5,461	72.04%
2014	$ 5,911		
2015	$ 6,103		
2016	$ 6,270		
2017	$ 6,442		
2018	$ 6,619		



Borough Hall Expenses - Repairs & Maintenance

This expenditure provides for small repairs made to, and the regular maintenance of, Borough Hall, and the parking area at Borough Hall. The most significant expenses are lawn cutting and snow removal services.

The Borough employs a preventative maintenance schedule to maximize the useful life of public property. Minor maintenance, such as repainting and landscape bed maintenance, is often provided by Borough staff or community volunteers.

The Budget likewise provides for regular pest control services.

Borough Hall underwent extensive renovation in 2003.

The Borough contracted for lawn care services during 2010 and will carry this contract annually. The Budget assumes the cost of $160.00 per quarter for lawn care.

In 2012 the Borough replaced the railings in the front and back of Borough Hall; repainted the basement windows, portico and back door columns; installed a service window and security door; and installed new carpeting in the office area of Borough Hall.

The 2013 the Borough painted the exterior walls, eves and windows of Borough Hall; replaced trees removed in 2012; installed a light above the front door; and installed weather stripping for the Borough Hall windows. The Borough also renovated the Tot-Lot with new wood barriers, tree trimming, new gravel and mulch.

The 2014 Budget assumes the sum of $65,000 for the installation of new sidewalks and curbs in front of Borough Hall; room darkening shades for office $800; mulch and landscaping $500; and Tot-Lot mulch 40 cubic yards $2,200.

The 2015 Budget assumes $22,900 for the purchase of a HVAC system to replace the existing unit purchased in 2001.

Year	Budget	Actual	% of Budget
2006		$ 15,909	
2007		$ 7,853	
2008	$ 12,000	$ 3,681	30.68%
2009	$ 6,000	$ 8,428	140.47%
2010	$ 6,550	$ 9,691	147.95%
2011	$ 33,550	$ 12,941	38.57%
2012	$ 43,578	$ 44,008	100.99%
2013	$ 28,806	$ 6,776	23.52%
2014	$ 79,440		
2015	$ 39,870		
2016	$ 11,002		
2017	$ 11,035		
2018	$ 11,069		

Borough Hall Expenses - Custodial

This expenditure provides for routine cleaning services at Borough Hall.

Cleaning supplies are now provided by our cleaning company and paper products are charged to office supplies.

In 2008 the Borough decreased cleaning services to two times per month from four times per month. Borough employees help to keep Borough Hall tidy between cleaning service dates. This arrangement has maintained the cleanliness of Borough Hall.

The 2014 Budget assumes no rate change. The 2015 through 2018 budget assumes a four percent (4%) increase in service costs.

The Borough began utilizing a window cleaning service in 2012. The windows at Borough Hall are cleaned once every spring, inside and out.

Year	Budget	Actual	% of Budget
2006		$ 5,206	
2007		$ 5,363	
2008	$ 6,000	$ 3,355	55.92%
2009	$ 3,000	$ 2,200	73.33%
2010	$ 2,900	$ 2,400	82.76%
2011	$ 2,640	$ 2,400	90.91%
2012	$ 2,600	$ 2,400	92.31%
2013	$ 2,400	$ 2,400	100.00%
2014	$ 2,625		
2015	$ 2,721		
2016	$ 2,821		
2017	$ 2,925		
2018	$ 3,033		

Auxiliary Police & Expenses

This expenditure includes wages paid to the Borough's Auxiliary Police Corps. This expenditure also provides for various supplies, such as reflective vests and traffic control flares.

For a majority of services provided, the Borough is reimbursed by the business or organization receiving the service. The amount reimbursed includes the officer's hourly wage, workers compensation and liability insurances expenses, payroll taxes and a ten percent (10%) administrative charge.

The Budget assumes two hours of auxiliary police service per week.

The Budget provides $300 in supplies for 2014, and $325 in supplies for 2015 through 2018.

Year	Budget	Actual	% of Budget
2006		$ 6,633	
2007		$ 5,483	
2008	$ 8,000	$ 3,854	48.18%
2009	$ 8,000	$ 4,933	61.66%
2010	$ 4,590	$ 4,728	103.01%
2011	$ 4,668	$ 5,748	123.14%
2012	$ 4,668	$ 4,547	97.41%
2013	$ 4,746	$ 4,130	87.02%
2014	$ 1,782		
2015	$ 1,833		
2016	$ 1,859		
2017	$ 1,885		
2018	$ 1,911		

Fire Marshal & Code Enforcement

In 2013 the Borough appointed an Inclement Weather Coordinator to assist with snow removal efforts to gain better control of snow removal/plowing costs. The 2014-2018 Budget assumes that the Borough will pay a monthly stipend of $65 for the months of October through March of each year to the Inclement Weather Coordinator at the cost of $390 annually

This expenditure funds a $65 per month stipend paid to the Borough Fire Marshal and the purchase of various supplies and equipment utilized by the Fire Marshal. This expenditure also provides for the printing of educational materials distributed to area school children during Fire Safety Week. The Budget assumes the monthly stipend will not change in upcoming five years.

The Budget provides an annual $1,000 for Fire Safety Week educational materials. The Budget provides an annual $1,000 for supplies.

The Fire Marshal leads fire investigations, conducts safety inspections at commercial properties, and provides general support to the activities of the Trappe Volunteer Fire Company. The Fire Marshal also permits and controls the burning of leaves and like yard waste.

In 2013 the Borough opted to no longer compensate the Assistant Fire Marshal which will save the Borough $780.00 annually.

In 2011 the Borough engaged an independent Code Enforcement Officer to perform inspections and plan reviews at the rate of $60.00 per hour, which is $10.00 less than what was paid in 2010. These fees are no longer part of the engineering fees and are reflected here. The $23,900 budgeted for 2014 is derived by annualizing the first nine months of 2013. The Budget assumes an annual five percent (5%) increase for the upcoming four years.

The Uniform Construction Code (UCC) requires that for every building permit issued, the additional sum of $4.00 be collected and sent to the DCED on a quarterly basis.

In 2014 the Borough purchased a permit manager software program. The annual contract fee of $1,850 will begin in late 2014.

Year	Budget	Actual	% of Budget
2006		$ 4,381	
2007		$ 3,262	
2008	$ 4,000	$ 1,960	49.00%
2009	$ 5,000	$ -	0.00%
2010	$ 5,560	$ 3,942	70.89%
2011	$ 4,178	$ 15,824	378.75%
2012	$ 18,900	$ 18,239	96.50%
2013	$ 18,179	$ 29,734	163.57%
2014	$ 29,666		
2015	$ 31,576		
2016	$ 33,502		
2017	$ 34,163		
2018	$ 35,570		

Volunteer Fire Relief Fund

The expenditure is a "pass-through" of state funds received pursuant to the Pennsylvania Foreign Fire Insurance Tax Distribution Law, commonly known as Act 205. Act 205 levies a two percent tax on fire insurance policies for Pennsylvania properties written by insurance companies that are not incorporated in the Commonwealth. These funds are then distributed to municipalities served by volunteer fire companies; the distribution is calculated based on a municipality's relative population and real estate market value.

Within sixty days of receiving this annual disbursement the Borough is required to forward the funds to the relief funds of volunteer fire companies that serve as primary responders in our community. The Trappe Volunteer Fire Company serves as the Borough's sole primary responder. The Fire Company accounts for these funds and expenditures in a separate account which is audited by the Commonwealth of Pennsylvania.

Based on the 2012 budgeted amount, the 2013 Budget assumed a fifteen percent (15%) decrease.

Based on the 2013 actual amount the 2014 Budget assumes a fifteen (15%) percent increase. The 2015-2018 Budget assumes a one percent (1%) annual increase.

In 2013 the Trappe Volunteer Fire Company Relief Fund, for the first time, also received Volunteer Relief Funds directly from Upper Providence Township, in the amount of $10,000. This amount has not been included in Trappe Borough's Budget.

Year	Budget	Actual	% of Budget
2006		$ 29,284	
2007		$ 30,317	
2008	$ 30,000	$ 30,925	103.08%
2009	$ 30,000	$ 27,887	92.96%
2010	$ 28,236	$ 31,389	111.17%
2011	$ 33,900	$ 51,892	153.07%
2012	$ 34,324	$ 29,200	85.07%
2013	$ 29,175	$ 33,010	113.15%
2014	$ 33,552		
2015	$ 33,888		
2016	$ 34,226		
2017	$ 34,569		
2018	$ 34,914		

TVFC Donation in Lieu of Real Estate Taxes

In 2006 Trappe Borough eliminated its municipal real estate tax. This tax was 0.16 mills dedicated to the Trappe Volunteer Fire Company. The 0.16 mills generated approximately $38,000 per year for the TVFC.

In lieu of levying this real estate tax, the Borough makes an annual $38,000 contribution to the TVFC.

The Budget assumes this contribution will remain constant throughout the upcoming five years.

Year	Budget	Actual	% of Budget
2006		$ 630	
2007		$ 53,425	
2008	$ 40,000	$ 37,000	92.50%
2009	$ 38,000	$ 38,000	100.00%
2010	$ 38,000	$ 38,000	100.00%
2011	$ 38,000	$ 38,000	100.00%
2012	$ 38,000	$ 38,000	100.00%
2013	$ 38,000	$ 38,000	
2014	$ 38,000		
2015	$ 38,000		
2016	$ 38,000		
2017	$ 38,000		
2018	$ 38,000		

Planning & Codification

This expenditure provides for codification services, general planning services, and administrative support for the Planning Commission.

In 2009 Trappe Borough completed a two-year codification project. This project updated the Borough Code to include all amendments to the Code enacted since April 2002. The codification expense for 2009 was over budget due to the timing of one project payment, but the codification project itself was on budget.

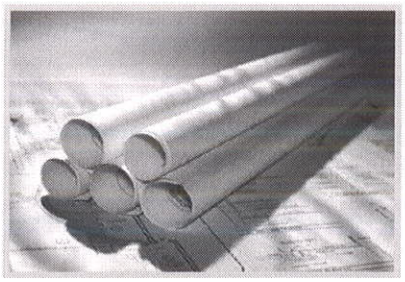
To enhance public access to the Borough Code, this document was posted on the Internet.

In lieu of a costly codification project being undertaken approximately every ten years, the Borough updates its Code on an annual basis, beginning in 2010. Smaller and more frequent updates to the Code help to protect the integrity of the Code, at a cost comparable to or less than a traditional codification project.

Given a significant decrease in land development activity, Trappe Borough discontinued its general planning services contract with the Montgomery County Planning Commission in 2008. Instead of a standing contract, planning services are contracted on a per project basis, as needed. This arrangement saves more than $10,000 per year.

The Budget includes a $500 increase to $2,500 for annual dues to the Central Perkiomen Valley Regional Planning Commission.

Year	Budget	Actual	% of Budget
2006		$ 11,187	
2007		$ 19,229	
2008	$ 16,000	$ 9,304	58.15%
2009	$ 7,000	$ 9,543	136.33%
2010	$ 4,000	$ 6,642	166.05%
2011	$ 9,500	$ 3,960	41.68%
2012	$ 4,500	$ 4,535	100.78%
2013	$ 5,500	$ 3,953	71.87%
2014	$ 6,000		
2015	$ 6,000		
2016	$ 6,000		
2017	$ 6,000		
2018	$ 6,000		



Main Street Expenditures

The expenditure includes the Main Street Revitalization project costs.

During 2010 a Vision Study was prepared by E. Van Rieker for the sum of $20,000.

The 2011 Budget assumed engineering fees of $30,000 for the engineered plans for the Main Street revitalization project. The Borough will use these plans to seek grant monies from state and federal government agencies. The Borough will also need these plans to take to Harrisburg with government officials to seek $2,000,000 R-CAP grant monies for this project when the funds become available.

The 2015-2018 Budget does not anticipate any costs. Once the Borough is awarded grant monies for this project we will reflect the Borough's anticipated matched funds, if any, into the budget.

Year	Budget	Actual	% of Budget
2010	$ 20,000	$ 18,977	94.88%
2011	$ 30,000	$ 29,992	99.97%
2012	$ -	$ -	0.00%
2013	$ -	$ -	0.00%
2014	$ -		
2015	$ -		
2016	$ -		
2017	$ -		
2018	$ -		

Solid Waste Disposal

Trappe Borough contracts with a private vendor for the collection and disposal of waste and recyclable materials at residential properties possessing four or fewer units. This contract likewise provides for the monthly collection of bulk items, and for the seasonal collection of holiday trees. The Borough does not levy a separate fee for this service; the cost for this service is paid from the Borough's General Fund.

The Borough did not opt to extend it's 2009 contract with Allied Waste for an additional two years. In 2013 the Borough put the solid waste contract out for bid. The bid was awarded to Advanced Disposal at the rate of $17,998.56 per month, which is a savings of $9,312 per month or $111,741 annually. The contract with Advanced Disposal includes 48-month base term, which expires in June 30, 2017, and two (2) one-year optional terms, that extend the contract to June 30, 2019 at the discretion of the Borough. There is an increase to $19,137.33 per month in service costs for the first optional year term and an increase to $19,615.75 per month in service costs for the second optional year term. This Budget assumes the Borough will execute both one-year optional terms. This Budget assumes no change in the scope of waste removal services.

Residents may dispose of yard waste at a compost facility on West Seventh Avenue. This facility, owned by the Collegeville-Trappe Joint Public Works Department, is funded by revenues generated from telecommunication equipment leases at two water towers located in Trappe.

Year	Budget	Actual	% of Budget
2006		$ 327,218	
2007		$ 341,378	
2008	$ 343,000	$ 341,416	99.54%
2009	$ 361,000	$ 361,188	100.05%
2010	$ 327,700	$ 327,714	100.00%
2011	$ 327,700	$ 327,721	100.01%
2012	$ 327,700	$ 327,723	100.01%
2013	$ 277,700	$ 271,853	97.89%
2014	$ 215,983		
2015	$ 215,983		
2016	$ 215,983		
2017	$ 222,815		
2018	$ 232,518		

Highway Maintenance & Repair

This expenditure provides for the maintenance of public roads. This includes street sweeping in the spring, line striping in the fall (if required), snow removal and salting in the winter, and the filling of potholes when needed. This expenditure likewise provides for annual inspection and service of street lights, traffic signals and storm sewer inlets.

Absent the inspection and service of storm sewer inlets, the Borough contracts for all above-noted services.

The Borough provides a roadway sealing program designed to prolong the useful life of Borough roads, and to maximize the time between costly roadway reconstruction. Per this program all Borough roads are inspected on an annual basis and areas of cracking are noted. $10,000 is annually earmarked for crack sealing.

In 2008 PennDOT began requiring new standards for street signs. Originally the signs were required to be replaced by 2012. However, there is a bill pending that would remove this requirement entirely but it is facing opposition from special interest groups. The current requirement is that all signs are to be replaced with the new standard by the end of 2018. The 2017 and 2018 Budgets reflect an increase of $3,000 to cover this expenditure.

Under the new NPDES MS4 Permit from the DEP, the Borough will need to be even more vigilant about maintaining and repairing storm sewer inlets. The 2014-2018 Budget reflects those added costs.

In 2011 the Borough began a Road Program and has all Borough Owned roads on a schedule for repair. In 2014 the Borough will reconstruct Borough Line Road which is expected to cost $924,825. The Borough entered into a Intermunicipal Agreement dated October 15, 2012, with Upper Providence Township to share these costs. Each municipality will be responsible to pay 100% of their own stormwater costs. The 2014 Budget assumes the Borough's cost is estimated to be $492,999 with $7,500 expected reimbursement for curb repair, $80,000 of which will be funded from the Liquid Fuel Funds and $189,090 will be funded from the Capital Reserve Fund leaving a balance of $216,409.

In 2013 the Borough began purchasing it's own salt through the Montgomery County Consortium bid contract.

Year	Budget	Actual	% of Budget
2006		$ 263,467	
2007		$ 52,689	
2008	$ 174,000	$ 69,599	40.00%
2009	$ 302,000	$ 384,744	127.40%
2010	$ 131,200	$ 116,820	89.04%
2011	$ 160,200	$ 140,627	87.78%
2012	$ 150,200	$ 110,107	73.31%
2013	$ 712,360	$ 403,750	56.68%
2014	$ 405,725		
2015	$ 410,351		
2016	$ 336,849		
2017	$ 408,523		
2018	$ 478,630		

Miscellaneous Expenditures

The expenditure includes all other expenses not included in another expenditure line item.

In 2011 the Borough began selling discount theme park tickets and discounted ski resort tickets through the Pennsylvania Recreation and Parks Society on consignment. After selling the tickets *(See revenues 367.210), the Borough* pays to the PRPS their portion of the sale for each ticket on a monthly basis during the months in which the tickets are sold. The Borough receives a commission between $.50 and $1.50 per ticket sold.

In 2011 the Borough also began selling Movie Tavern Tickets. The Borough purchases the tickets at a cost of $7.50 per ticket and sells them for a profit of $.50. *(See revenues 367.211).* In 2012 the Borough also began selling Regal Theatre Movie Tickets. The Borough purchases the tickets at a cost of $8.00 per ticket and sells them for a profit of $.50. *(See revenues 367.211).* The net proceeds from the sale of all movie tickets will be donated to the Trappe Volunteer Fire Company at the end of each calendar year.

Year	Budget	Actual	% of Budget
2006		$ 29,173	
2007		$ 10,159	
2008	$ 9,000	$ 24,174	268.60%
2009	$ 20,000	$ 8,943	44.72%
2010	$ 10,000	$ 1,078	10.78%
2011	$ 5,000	$ 13,214	264.28%
2012	$ 5,010	$ 10,186	203.31%
2013	$ 44,875	$ 9,957	22.19%
2014	$ 7,825		
2015	$ 7,825		
2016	$ 7,825		
2017	$ 7,825		
2018	$ 7,825		

Open Space, Parks & Playgrounds

This expenditure provides for the maintenance of two parks, Borough Hall Park and Rambo Park. Maintenance includes grass trimming and weed control, tree pruning, minor trail repair and the upkeep of play equipment and other park facilities.

Water Works Park is maintained by the Collegeville-Trappe Joint Public Works Department.

Borough Hall Tot-Lot is located behind Borough Hall. This facility includes two play areas and a small picnic area with a pavillion.

The Borough's park holdings significantly increased in 2010 with the completion of Rambo Park. This 12.5-acre facility, located at West Fifth Avenue, will serve as the Borough's primary passive park. As such, the fields will be mowed on a seasonal basis only. Rambo Park includes approximately one mile of trails and a playground.

In 1998 Trappe acquired a 6.5-acre property at the Borough's west boundary on West Main Street. The Borough is considering the development of this property as an active park. The Budget does not include estimated maintenance expenses for this potential park.

For 2007, 2008 and 2009, the Borough included capital expenses in this line-item, thus the "decrease" for 2010.

In 2010 the Borough provided bathroom facilities with use of a porta-potty at Rambo Park from the beginning of April until the end of October. The Budget provides for the continued use of the port-a-potty.

In 2014 the Borough will institute a "Park Maintenance Plan" which in addition to the already budgeted items will include inspection, repair and replacement of park equipment and for mulching every spring.

In 2011 the Borough hosted in conjunction with the Collegeville Rotary Club "Movie Night" at Water Works Park. Beginning in 2012 this event was run by the TTT and the 2014-2018 Budget does not provide for the continuation of this event.

Year	Budget	Actual	% of Budget
2006		$ 5,876	
2007		$ 94,393	
2008	$ 200,000	$ 152,765	76.38%
2009	$ 1,075,000	$ 231,660	21.55%
2010	$ 21,750	$ 28,282	130.03%
2011	$ 10,850	$ 15,769	145.34%
2012	$ 11,950	$ 5,162	43.20%
2013	$ 14,350	$ 14,198	98.94%
2014	$ 14,490		
2015	$ 14,490		
2016	$ 14,490		
2017	$ 14,490		
2018	$ 14,490		

Donations

Unlike most businesses and non-profit organizations, Trappe Borough is restricted by law as to both the amount of donations the Borough can make, and the recipients to whom donations can be made.

Each year the Borough contributes to five non-profit organizations - the Trappe Historical Society ($2,000), Perkiomen Valley Library ($1,000), Victim Services of Montgomery County ($1,000), The Speaker's House ($1,000); and the Perkiomen Watershed Conservancy ($100).

In 2011 the Borough contributed $5,000 to the Trappe, Today & Tomorrow ("TTT"). TTT is dedicated to the revitalization of historic Trappe Borough. The TTT is an all volunteer, non-profit, 501(c) 3 Corporation, with the goal of supporting current and future businesses in Trappe as well as fostering a strong sense of community in which all residents can share. The TTT has asked Borough Council to consider making an annual donation to their organization. The 2014-2018 Budget assumes an annual donation of $1,000.

No change in the amount of donations, or donation recipients, is anticipated in upcoming five years.

Year	Budget	Actual	% of Budget
2006		$ 5,000	
2007		$ 5,000	
2008	$ 5,000	$ 5,250	105.00%
2009	$ 5,000	$ 5,000	100.00%
2010	$ 5,100	$ 5,300	103.92%
2011	$ 10,100	$ 5,200	51.49%
2012	$ 5,100	$ 6,100	119.61%
2013	$ 6,100	$ 5,000	81.97%
2014	$ 6,100		
2015	$ 6,100		
2016	$ 6,100		
2017	$ 6,100		
2018	$ 6,100		

Insurance

This expenditure provides for three insurance policies: (1) a general commercial policy, (2) a workers compensation policy, and (3) a public officials liability policy. In 2011 the Borough engaged an independent Treasurer, who pays the costs to be fully bonded. However, under the state regulations for Liquid Fuel allocations, we are also required to provide an annual bond for the Borough Treasurer.

The general commercial policy includes general liability coverage and casualty coverage for Borough property. In addition, this policy provides personal injury and liability coverages for emergency response vehicles owned and operated by the Trappe Volunteer Fire Company ("TVFC") and the Trappe Ambulance Corps ("TAC") *(note: the Borough itself does not own vehicles)*. Lastly, this policy provides for certain state-mandated coverage for Auxiliary Police officers, and for an umbrella insurance policy. In 2013 the Borough changed its insurance carrier to the PA Intergovernmental Risk Management Association (PIRMA) coverage at a consierable savings. The 2014-2018 Budget assumes a 4% increase in the general commercial, property and auto policy premium for budgetary purposes only.

The workers compensation policy provides coverage for Borough employees, Auxiliary Police officers, and members of the TVFC and TAC. Approximately 90% of this premium is attributable to the coverage afforded volunteer firefighters. As the policy's premium is driven by injury claims paid, it is not possible to estimate future premium changes. In 2013 the Borough changed their policy to contract with the State Workers Insurance Fund coverage at the cost of $19,296 per year. For budgetary purposes only, the 2014-2018 Budget assumes an annual 5% premium increase in the next five years.

A public officials liability policy guards against errors and omissions made by Borough officials. The 2011 Budget assumed a decrease to $4,832 based on the actual figure provided by our insurance carrier. The reduction was attributed to there being no additional claims filed in 2010 as well as shopping around for better rates. The 2014 Budget assumes a significant decrease pursuant to the new PIRMA coverage. The 2013 PIRMA expense for the public officials liability policy

Year	Budget	Actual	% of Budget
2006		$ 44,078	
2007		$ 35,241	
2008	$ 41,000	$ 42,574	103.84%
2009	$ 41,000	$ 41,934	102.28%
2010	$ 43,215	$ 45,700	105.75%
2011	$ 38,411	$ 36,403	94.77%
2012	$ 39,506	$ 41,306	104.56%
2013	$ 37,719	$ 33,725	89.41%
2014	$ 36,264		
2015	$ 37,822		
2016	$ 39,852		
2017	$ 41,157		
2018	$ 42,942		

Trappe Community Day

This expenditure funds costs associated with Trappe Community Day.

The Borough aims to raise the funds through donations to provide event activities (i.e., pony rides, petting zoo, moon bounces) at no cost to event attendees.

Throughout the upcoming five years the Budget assumes a one percent (1%) increase in expenses which is to be matched by donations.

Year	Budget	Actual	% of Budget
2008			
2009		$ 19,037	
2010	$ 16,320	$ 14,908	91.35%
2011	$ 13,000	$ 10,573	81.33%
2012	$ 13,130	$ 10,060	76.62%
2013	$ 7,878	$ 10,015	127.13%
2014	$ 8,508		
2015	$ 8,593		
2016	$ 8,679		
2017	$ 8,766		
2018	$ 8,854		

Receipt Totals

	As of 12/31/2011 Actual 2011	As of 12/31/2012 Actual 2012	As of 12/31/2013 Actual 2013	Budgeted 2014	Budgeted 2015	Budgeted 2016	Budgeted 2017	Budgeted 2018
Real Estate Tax	$ -	$ -	$ 104,170	$ 109,931	$ 109,931	$ 109,931*	$ 109,931	$ 109,931
Real Estate Transfer Tax	$ 75,123	$ 73,056	$ 117,044	$ 83,648	$ 96,485	$ 107,830	$ 98,183	$ 87,045
Earned Income Tax	$ 623,801	$ 675,546	$ 741,566	$ 729,805	$ 751,699	$ 774,250	$ 797,478	$ 821,402
Local Services Tax	$ 57,556	$ 60,062	$ 69,264	$ 66,792	$ 67,126	$ 67,462	$ 67,799	$ 68,138
Franchise Fees	$ 90,712	$ 81,904	$ 85,271	$ 88,000	$ 89,760	$ 91,555	$ 93,386	$ 95,254
Plumber Registrations	$ 315	$ 370	$ 325	$ 270	$ 270	$ 270	$ 270	$ 270
Rental License and Inspection	$ 1,840	$ 6,595	$ 13,405	$ 12,130	$ 10,530	$ 12,740	$ 3,985	$ 3,985
Fines	$ 5,212	$ 4,009	$ 1,611	$ 1,500	$ 1,500	$ 1,500	$ 1,500	$ 1,500
Interest	$ 9,623	$ 8,998	$ 10,902	$ 7,910	$ 2,400	$ 1,200	$ 1,200	$ -
Liquor License Fees	$ 400	$ 400	$ 400	$ 400	$ 400	$ 400	$ 400	$ 400
Misc. Receipts & Refunds	$ 49,265	$ 45,950	$ 95,404	$ 110,002	$ 43,750	$ 43,750	$ 43,750	$ 43,750
Grants	$ 7,790	$ 3,693	$ 4,613	$ 3,700	$ 3,700	$ 3,700	$ 3,700	$ 3,700
Utility Tax Adjustment	$ 1,120	$ 1,035	$ 1,023	$ 1,000	$ 1,000	$ 1,000	$ 1,000	$ 1,000
Volunteer Fire Relief Funds	$ 51,892	$ 29,200	$ 33,010	$ 33,552	$ 33,888	$ 34,226	$ 34,569	$ 34,914
Other Fees & Permits	$ 1,254	$ 1,000	$ 2,190	$ 1,695	$ 61,695	$ 1,695	$ 1,695	$ 1,695
Reimbursed Eng. Expenses	$ 14,061	$ 10,225	$ 6,255	$ 685	$ -	$ -	$ -	$ -
Reimbursed Legal Expenses	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Auxiliary Police	$ 2,498	$ 1,941	$ 2,394	$ 1,955	$ 1,990	$ 2,023	$ 2,057	$ 2,126
Building Permits	$ 15,270	$ 20,788	$ 20,109	$ 18,649	$ 36,524	$ 53,297	$ 36,882	$ 37,481
Zoning Permits	$ 4,980	$ 8,423	$ 9,235	$ 6,835	$ 7,515	$ 8,110	$ 7,515	$ 7,758
Other Reimbursed Expenses	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Donations	$ -	$ -	$ 90	$ -	$ -	$ -	$ -	$ -
Trappe Community Day	$ 13,335	$ 8,654	$ 8,650	$ 8,508	$ 8,593	$ 8,679	$ 8,766	$ 8,854
Receipt Totals	**$ 1,026,047**	**$ 1,041,849**	**$ 1,326,932**	**$ 1,286,967**	**$ 1,328,755**	**$ 1,323,618***	**$ 1,314,066**	**$ 1,329,203**

Expenditure Totals

	As of 12/31/2011 Actual 2011	As of 12/31/2012 Actual 2012	As of 12/31/2013 Actual 2013	Budgeted 2014	Budgeted 2015	Budgeted 2016	Budgeted 2017	Budgeted 2018
General Expenses	$ 30,922	$ 31,305	$ 39,191	$ 33,273	$ 31,087	$ 31,404	$ 31,733	$ 32,073
Office Equipment & Supplies	$ 6,976	$ 3,872	$ 11,119	$ 8,000	$ 9,500	$ 9,500	$ 25,500	$ 20,500
Salaries & Benefits	$ 147,700	$ 148,705	$ 147,955	$ 157,610	$ 162,719	$ 168,008	$ 173,489	$ 179,169
Tax Collection, EIT	$ 10,418	$ 8,290	$ 9,474	$ 10,644	$ 10,949	$ 11,262	$ 11,585	$ 11,917
Tax Collection, RET	$ -	$ -	$ 5,611	$ 4,768	$ 4,832	$ 4,902	$ 4,978	$ 5,061
Tax Collection, RETT	$ 1,502	$ 1,131	$ 1,648	$ 1,673	$ 1,930	$ 2,157	$ 1,964	$ 1,741
Tax Collection, LST	$ 1,229	$ 1,329	$ 1,534	$ 1,169	$ 1,175	$ 1,181	$ 1,186	$ 1,192
Legal Fees	$ 30,299	$ 34,568	$ 44,568	$ 46,500	$ 46,500	$ 46,500	$ 46,500	$ 46,500
Engineering Fees	$ 89,366	$ 67,965	$ 85,674	$ 106,749	$ 58,590	$ 58,848	$ 59,113	$ 59,387
Borough Hall, Utilities	$ 5,901	$ 6,848	$ 5,461	$ 5,911	$ 6,103	$ 6,270	$ 6,442	$ 6,619
Borough Hall, Repairs & Maintenance	$ 12,941	$ 44,008	$ 6,776	$ 79,440	$ 39,870	$ 11,002	$ 11,035	$ 11,069
Borough Hall, Custodial	$ 2,400	$ 2,400	$ 2,400	$ 2,625	$ 2,721	$ 2,821	$ 2,925	$ 3,033
Auxiliary Police	$ 5,748	$ 4,547	$ 4,130	$ 1,782	$ 1,833	$ 1,859	$ 1,885	$ 1,911
Fire Marshal & Code Enforcement	$ 15,824	$ 18,239	$ 29,734	$ 29,666	$ 31,576	$ 33,502	$ 34,163	$ 35,570
Volunteer Fire Relief Funds	$ 51,892	$ 29,200	$ 33,010	$ 33,552	$ 33,888	$ 34,226	$ 34,569	$ 34,914
Fire Company Property Tax Donation	$ 38,000	$ 38,000	$ 38,000	$ 38,000	$ 38,000	$ 38,000	$ 38,000	$ 38,000
Planning & Codification	$ 3,960	$ 4,535	$ 3,953	$ 6,000	$ 6,000	$ 6,000	$ 6,000	$ 6,000
Main Street	$ 29,992	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Solid Waste Disposal	$ 327,721	$ 327,723	$ 271,853	$ 215,983	$ 215,983	$ 215,983	$ 222,815	$ 232,518
Highway Maintenance & Repairs	$ 140,627	$ 110,107	$ 403,750	$ 405,725	$ 410,351	$ 336,849	$ 408,523	$ 478,630
Miscellaneous Expenses	$ 13,214	$ 10,186	$ 9,957	$ 7,825	$ 7,825	$ 7,825	$ 7,825	$ 7,825
Open Space, Parks & Playgrounds	$ 15,769	$ 5,162	$ 14,198	$ 14,490	$ 14,490	$ 14,490	$ 14,490	$ 14,490
Donations	$ 5,200	$ 6,100	$ 5,000	$ 6,100	$ 6,100	$ 6,100	$ 6,100	$ 6,100
Insurance	$ 36,403	$ 41,306	$ 33,725	$ 36,264	$ 37,822	$ 39,852	$ 41,157	$ 42,942
Trappe Community Day	$ 10,573	$ 10,060	$ 10,015	$ 8,508	$ 8,593	$ 8,679	$ 8,766	$ 8,854
Expenditure Totals	**$ 1,034,577**	**$ 955,586**	**$ 1,218,736**	**$ 1,262,257**	**$ 1,188,435**	**$ 1,097,219**	**$ 1,200,741**	**$ 1,286,014**

Less		
General Expenses	$	(39,211)
Engineering Fees	$	(87,995)
Boro Hall R&M	$	(17,300)
Highway Maint & Rep	$	(404,277)
Add		
General Expenses	$	39,191
Engineering Fees	$	85,674
Boro Hall R&M	$	6,776
Highway Maint & Rep	$	403,750
Interfund Transfer	$	37,000
	$	1,242,343

Transfers In & Out

TRANSFERS IN *(from)*	*Actual* 2010	*Actual* 2011	*Actual* 2012	*Actual* 2013	*Budgeted* 2014	*Budgeted* 2015	*Budgeted* 2016	*Budgeted* 2017	*Budgeted* 2018
Operating Reserve *(WF)*	$ 314,312	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Laurel Reimbursement *(LFF)*	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Opening Balance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Capital Roadway Improvement Fund (CRI)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Capital Reserve Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Muncicipal Services Fund/Fire Equipment (MSF)	$ -	$ -	$ 37,000	$ 37,000	$ -	$ -	$ -	$ -	$ -
TRANSFERS IN TOTAL	**$ 314,312**	**$ -**	**$ 37,000**	**$ 37,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

TRANSFERS OUT *(to)*	*Actual* 2010	*Actual* 2011	*Actual* 2012	*Actual* 2013	*Budgeted* 2014	*Budgeted* 2015	*Budgeted* 2016	*Budgeted* 2017	*Budgeted* 2018
Sidewalk Borough Contribution *(CRI) (a)*	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sidewalk Contribution *(CRI) (b)*	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Fire Truck Loan	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Fire Equipment	$ -	$ -	$ 37,000	$ 37,000	$ 37,000	$ 37,000	$ 37,000	$ 37,000	$ 37,000
Capital Reserve Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Capital Roadway Improvement Fund (CRI)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Open Space	$ -	$ 57,600	$ -	$ -	$ -	$ -	$ -	$ -	$ -
TRANSFERS OUT TOTAL	**$ -**	**$ 57,600**	**$ 37,000**	**$ 37,000**	**$ 37,000**	**$ 37,000**	**$ 37,000**	**$ 37,000**	**$ 37,000**

Key & Notes	
CRI	Capital Roadway Improvement Fund
CAP	Capital Reserve Fund
LFF	Liquid Fuel Fund
MSF	Municipal Services Fund
OS	Open Space Capital Fund
WF	Water Fund
(a)	See page 53 for information on this annual Borough contribution
(b)	See page 53 for information on this annual contribution

Operating Fund Totals & Reserves

	12/31/2010 Actual 2010	12/31/2011 Actual 2011	12/31/2012 Actual 2012	12/31/2013 Actual 2013	Budgeted 2014	Budgeted 2015	Budgeted 2016	Budgeted 2017	Budgeted 2018
Reserve (January 1)	$ 252,577	$ 777,771	$ 711,641	$ 760,904	$ 832,100	$ 819,810	$ 923,130	$ 1,112,530	$ 1,188,854
Transfer In	$ 314,312	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Receipts	$1,228,574	$1,026,047	$1,041,849	$ 1,326,932	$1,286,967	$ 1,328,755	$ 1,323,618	$ 1,314,066	$ 1,329,203
Transfers Out	$ -	$ 57,600	$ 37,000	$ 37,000	$ 37,000	$ 37,000	$ 37,000	$ 37,000	$ 37,000
Expenditures	$ 926,118	$1,034,577	$ 955,586	$ 1,218,736	$1,262,257	$ 1,188,435	$ 1,097,219	$ 1,200,741	$ 1,286,014
Balance Adjustment	$ (91,574)								
Reserve (December 31)	**$ 777,771**	**$ 711,641**	**$ 760,904**	**$ 832,100**	**$ 819,810**	**$ 923,130**	**$ 1,112,530**	**$ 1,188,854**	**$ 1,195,044**

Transfer of Water Fund balance.

Corrected 12/31/10 fund balance of $772,480.

CAPITAL BUDGET

Capital Roadway Improvement Fund

Year	Transfers In (Out)			Receipts			Expenditures			Balance
	Budget	Actual	% of Budget	Budget	Actual	% of Budget	Budget	Actual	% of Budget	as of 12/31
2009										$ 170,655
2010	$ 30,000			$ 1,000			$ 30,000			$ 173,354
2011	$ -			$ -			$ -			$ 173,354
2012	$ (37,000)			$ -	$ 2,219		$ 133,000	$ 175,573		$ -
2013	$ -			$ -			$ -			$ -
2014	$ -			$ -			$ -			$ -
2015	$ -			$ -			$ -			$ -
2016	$ -			$ -			$ -			$ -
2017	$ -			$ -			$ -			$ -
2018	$ -			$ -			$ -			$ -

The Roadway Capital Budget was created to reserve the funding needed to maintain the millions of dollars in infrastructure that is the responsibility of the Borough. In 2011 the Borough established a Roadway Assessment Program so to maximize the useful life of this infrastructure.

All of the cash in this fund was used to partially fund the road work on East and West College Avenue and East First Avenue in 2012.

NOTES ON… Transfers In (out)

- ($37,000) Transfer to General Fund for Borough Line Road engineering fees

NOTES ON… Receipts

- None noted.

NOTES ON… Expenditures

- None noted.

Open Space Capital Fund

Year	Transfers In			Receipts			Expenditures			Balance
	Budget	Actual	% of Budget	Budget	Actual	% of Budget	Budget	Actual	% of Budget	as of 12/31
2009										$ -
2010	$ -			$ -			$ -			$ -
2011	$ -			$ -			$ -			$ -
2012	$ -			$ -			$ -			$ -
2013	$ -			$ -			$ -			$ -
2014	$ -			$ -			$ -			$ -
2015	$ -			$ 17,000			$ -			$ 17,000
2016	$ -			$ -			$ -			$ 17,000
2017	$ -			$ -			$ -			$ 17,000
2018	$ -			$ -			$ -			$ 17,000

This Capital Fund provides for the acquisition of, and for improvements to, open spaces, parks and recreational facilities. This Capital Fund is funded in part by developer-paid open space fees.

The Borough Code requires open space fees for land developments.

This Capital Fund is likewise funded by grants received from various sources, including the Montgomery County Green Fields / Green Towns Grant Program, and the many grant programs offered by the Pennsylvania Department of Conservation and Natural Resources.

In 2012 the Borough combined the Open Space East and West Funds into one Open Space Fund. Moving forward, all open space fees will be placed into the combined fund for use of open space projects throughout the Borough of Trappe.

NOTES ON... Transfers In

- None noted.

NOTES ON... Receipts

- $17,000 Open Space Fee for Stearly-Residential development on West First Avenue.

NOTES ON... Expenditures

- None noted.

Open Space East Capital Fund

Year	Transfers In			Receipts			Expenditures			Balance
	Budget	Actual	% of Budge	Budget	Actual	% of Budget	Budget	Actual	% of Budget	as of 12/31
2009	$ -			$ -			$ -			$ 86,612
2010	$ -			$ 58,600			$ -			$ 87,982
2011	$ -	$ 57,600		$ -	$ 71		$ -	$ 40,311		$ 105,342
2012	$ -			$ -	$ 3,614		$ 50,000	$ 44,763		$ 64,193
2013	$ -			$ -	$ 6		$ -	$ 12,846		$ 51,353
2014	$ -			$ -			$ -			$ -
2015	$ -			$ -			$ -			$ -
2016	$ -			$ -			$ -			$ -
2017	$ -			$ -			$ -			$ -
2018	$ -			$ -			$ -			$ -

In 2012 the Borough combined the Open Space East and West Funds into one Open Space Fund. Moving forward, all open space fees will be placed into the combined fund for use of open space projects throughout the Borough of Trappe.

In 2011 the Borough received a $57,600 contribution to the this fund from DeMutis. This was the open space fee (32 units x $1,800).

In 2011 the Borough returned unused DCED Grant funds in the amount of $40,000 plus $301 in interest for a total of $40,301. This grant money was awarded for use at the Main Street Park which remains undeveloped.

These funds were utilized in 2012 for a sidewalk from Borough Hall to the Tot-Lot.

The remaining balance of this fund will be used on future Borough open space projects on the east side of Main Street.

NOTES ON... Transfers In

- None noted.

NOTES ON... Receipts

- $0 Annual Interest

NOTES ON... Expenditures

- None noted.

Open Space West Capital Fund

Year	Transfers In			Receipts			Expenditures			Balance
	Budget	Actual	% of Budget	Budget	Actual	% of Budget	Budget	Actual	% of Budget	as of 12/31
2009										$ 60,470
2010	$ -			$ 19,000			$ 51,000			$ 61,426
2011	$ -			$ -	$ 86		$ -	$ 10		$ 61,502
2012	$ 13,000			$ -	$ 7		$ 74,000	$ 48,769		$ 12,740
2013	$ -			$ -	$ 1		$ -	$ 1,306		$ 11,435
2014	$ -			$ -			$ -			$ -
2015	$ -			$ -			$ -			$ -
2016	$ -			$ -			$ -			$ -
2017	$ -			$ -			$ -			$ -
2018	$ -			$ -			$ -			$ -

In 2012 the Borough combined the Open Space East and West Funds into one Open Space Fund. Moving forward, all open space fees will be placed into the combined fund for use on open space projects throughout the Borough of Trappe.

In 2012 a sidewalk was installed on West Fifth Avenue to connect Rambo Park using funds from the Open Space West Fund.

In 2012 the Borough's $10,000 grant from the DCED for the Peck MacIlwain Trail was utilized to cover the cost of legal fees to obtain easements and for the engineered plans.

The Borough has plans to install a trail from W. Main Street to Rambo Park at the cost of $53,130. The Borough is currently seeking grant funding for this project.

NOTES ON... Transfers In

- None noted.

NOTES ON... Receipts

- None noted.

NOTES ON... Expenditures

Capital Reserve Fund

Year	Transfers In			Receipts			Expenditures			Balance
	Budget	Actual	% of Budget	Budget	Actual	% of Budget	Budget	Actual	% of Budget	as of 12/31
2009										$ 181,576
2010	$ -			$ 1,000			$ -			$ 184,447
2011	$ -			$ -	$ 2,282		$ -			$ 186,729
2012	$ -			$ -	$ 2,361		$ 161,500			$ 189,090
2013	$ -			$ -	$ 2,760		$ 184,447	$ -		$ 191,850
2014	$ -			$ -			$ 189,090			$ 2,760
2015	$ -			$ -			$ -			$ 2,760
2016	$ -			$ -			$ -			$ 2,760
2017	$ -			$ -			$ -			$ 2,760
2018	$ -			$ -			$ -			$ 2,760

This Capital Fund provides for required capital improvements to Borough Hall and for any other capital improvement not provided for in another Capital Fund. Examples of the latter would include repairs to a storm sewer line that is located outside a roadway right-of-way.

Borough Hall was renovated in 2003, and no expansion or structural improvements are anticipated during the upcoming five years.

The Road Program expenditures were added as per the Borough Engineer's Opinion of Probable Construction Costs dated August 20, 2011. In 2012 the Borough entered into an *Intermunicipal Agreement* with Upper Providence Township to split the cost of the Borough Line Road project on a 50/50 basis. It should be noted that each municipality will pay 100% of the costs associated with their respective stormwater management (MS4) costs.

All the cash in this fund is anticipated to be used to partially fund the rebuilding of Borough Line Road in 2014.

NOTES ON... Transfers In

- None noted.

NOTES ON... Receipts

- None noted.

NOTES ON... Expenditures

- None noted.

MUNICIPAL SERVICES BUDGET

Municipal Services Fund

Year	Transfers In			Receipts			Expenditures			Balance
	Budget	Actual	% of Budget	Budget	Actual	% of Budget	Budget	Actual	% of Budget	as of 12/31
2009										$ 295,364
2010	$ -	$ -		$ -			$ -			$ 300,035
2011	$ -	$ -		$ -	$ 3,711		$ -			$ 303,746
2012	$ 37,000	$ 37,000		$ -	$ 3,841		$ -			$ 344,587
2013	$ 37,000	$ 37,000		$ -	$ 5,029		$ -			$ 386,616
2014	$ 37,000	$ -		$ -			$ -			$ 423,616
2015	$ 37,000	$ -		$ -			$ -			$ 460,616
2016	$ 37,000	$ -		$ -			$ -			$ 497,616
2017	$ 37,000	$ -		$ -			$ -			$ 534,616
2018	$ 37,000	$ -		$ -			$ -			$ 571,616

The Municipal Services Fund provides support to the Trappe Volunteer Fire Department.

Planning ahead, the 2014-2018 Budget reflects $37,000 to fund the purchase of new fire trucks and/or other possible capital needs.

In 2010 the balance on the fire truck loan, $105,635, was paid out of the General Fund to save on interest assessed at a savings of $4,159.

The Trappe Volunteer Fire Company is investigating the requirements and cost to replace their 100 year old building. Once a plan is developed the Borough will need to work with the Fire Company to obtain additional funding over and above that which has been accumulated in this fund.

NOTES ON... Transfers In

- $37,000 — Annual transfer to Municipal Services Fund

NOTES ON... Receipts

- None noted.

NOTES ON... Expenditures

- None noted.

LIQUID FUELS BUDGET

Liquid Fuels Fund

Year	Transfers In			Receipts			Expenditures			Balance
	Budget	Actual	% of Budget	Budget	Actual	% of Budget	Budget	Actual	% of Budget	as of 12/31
2009	$ -			$ -	$ 66,076		$ -			$ 41,709
2010	$ -			$ 64,211	$ 63,584	99.02%	$ 68,160	$ 29,622	43.46%	$ 69,907
2011	$ -			$ 63,468	$ 65,049	102.49%	$ 74,776	$ 30,430	40.69%	$ 103,908
2012	$ -			$ 67,380	$ 69,622	103.33%	$ 171,735	$ 164,133	95.57%	$ 9,397
2013	$ -			$ 66,492	$ 68,483	102.99%	$ 66,492	$ 28,596	43.01%	$ 49,284
2014	$ -			$ 65,932	$ -		$ 111,452			$ 3,764
2015	$ -			$ 66,591	$ -		$ 67,396	$ -		$ 2,959
2016	$ -			$ 67,257	$ -		$ 68,367	$ -		$ 1,849
2017	$ -			$ 67,930	$ -		$ 69,368	$ -		$ 410
2018	$ -			$ 68,609	$ -		$ 70,400	$ -		$ (1,381)

The Liquid Fuels Fund is a State-mandated restricted account, into which is deposited an annual contribution made by the Commonwealth for the maintenance of Borough-owned roads. Each year the Borough receives Liquid Fuel Funds from the State for the maintenance of Borough-owned roadways. In 2013 this contribution totaled approximately $68,500. The Borough used a portion of these dollars to pay for the electrical service to street lights and traffic signals, an annual expense that exceeds $25,000.

The State's Liquid Fuel Fund is funded by a portion of the state tax on gasoline and other fuels, a portion of the state tax on oil franchises, and an annual allocation of $30 million. These monies are then distributed to Pennsylvania municipalities, based upon a municipality's relative population (Trappe: 3,509) and miles of municipal-owned roadways (Trappe: approximately 10 miles). The Borough may only spend Liquid Fuel Fund dollars on specific improvements and projects, as determined by the Pennsylvania Department of Transportation.

The 2014 Budget assumes $80,000 will be expended on the Borough Line Road project. Trappe's costs for Borough Line Road are estimated at $492,999.00 with a $7,500.00 reimbursment for curb repair. The remainder of the costs will be paid through the General Fund in the amount of $216,409.00 and the Capital Reserve Fund in the amount of $189,090.00.

NOTES ON... Transfers In

- None noted.

NOTES ON... Receipts

- 2014 Annual Allocation: $65,925.14
- 2014 Annual Interest: $7.00

NOTES ON... Expenditures

- Annual expenditures are for electric service to street lights and traffic signals and road projects only.

SUMMARY OF ALL FUNDS, 2011 to 2018

	As of 12/31/2011 Actual 2011	*As of 12/31/2012 Actual* 2012	*As of 12/31/2013 Actual* 2013	*Budget* 2014	*Budget* 2015	*Budget* 2016	*Budget* 2017	*Budget* 2018
OPERATING Budget								
Operating Fund	$ 711,641	$ 760,904	$ 832,100	$ 819,810	$ 923,130	$ 1,112,530	$ 1,188,854	$ 1,195,044
CAPITAL Budget								
Capital Roadway Improvement Fund	$ 173,354	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Open Space Fund (Combined 2012)	$ -	$ -	$ -	$ -	$ 17,000	$ 17,000	$ 17,000	$ -
Open Space East Capital Fund	$ 105,342	$ 64,193	$ 51,353	$ -	$ -	$ -	$ -	$ -
Open Space West Capital Fund	$ 61,502	$ 12,740	$ 11,435	$ -	$ -	$ -	$ -	$ -
Capital Reserve Fund	$ 186,729	$ 189,090	$ 191,850	$ 2,760	$ 2,760	$ 2,760	$ 2,760	$ -
MUNICIPAL SERVICES Budget								
Municipal Services Fund	$ 303,746	$ 344,587	$ 386,616	$ 423,616	$ 460,616	$ 497,616	$ 534,616	$ -
LIQUID FUELS Budget								
Liquid Fuels Fund	$ 103,908	$ 9,397	$ 49,284	$ 3,764	$ 2,959	$ 1,849	$ 410	$ -
Projected totals as of December 31	**$ 1,646,223**	**$ 1,380,912**	**$ 1,522,638**	**$ 1,249,950**	**$ 1,406,466**	**$ 1,631,755**	**$ 1,743,641**	**$ 1,195,044**

NOTES:

Other

Appendix A

Trappe Borough
525 West Main Street Trappe, PA 19426
610-489-7181

2014 Fee Schedule

Adopted by Resolution 2014-01, January 6, 2014.

BLASTING PERMIT

$84.00 Application Fee

BUILDING PERMIT

$209.00 minimum or one percent (1%) of the total value of the cost of construction, (whichever is greater), plus a $4.00 UCC Fee.

- A separate permit is required for all plumbing improvements. Do not include plumbing improvement costs in the value of the cost of construction calculated for a building permit.
- The minimum building permit fee is $204.00, and this includes the UCC Fee.
- An executed Construction Observation Escrow Agreement is required for each application that includes building a new home or building. The escrow amount is five (5%) percent of the total cost of the project.

CONDITIONAL USE

$ 250.00 Application Fee
$2,500.00 Escrow

- The application fee provides for application processing, reviews prepared by the Borough Zoning Officer and Borough Manager, and Planning Commission Secretary expenses.
- The escrow provides for all other expenses not funded by the application fee; escrow expenses may include, but are not limited to, reviews prepared by the Borough Engineer and Borough Solicitor, legal advertisement, and court reporter costs.
- An executed Escrow Agreement is required for each application.

CURB PERMIT

$59.00 per 200 linear feet or fraction thereof.

DECK PERMIT

$184.00 per deck, plus a $4.00 UCC Fee.

DEMOLITION PERMIT

$84.00 Application Fee

DRIVEWAY PERMIT

RESIDENTIAL:
$64.00, plus a Grading Permit if over 2,000 sq. ft.

NON-RESIDENTIAL:
$94.00, plus a Grading Permit if over 2,000 sq. ft.

ELECTRICAL PERMIT

$49.00, plus a $4.00 UCC Fee.

- All electrical work must be inspected by a state certified third party inspector.
- Third party inspector must provide the Borough with a cut card or verification that the electrical work has passed inspection of the UCC Code requirements.

FENCE PERMIT

$59.00 per fence.

- Fences in the side and rear yards must not exceed six feet in height.
- Fences in the front yard must not exceed four feet in height.

GRADING PERMIT

RESIDENTIAL:
$ 34.00 Application Fee
$800.00 Escrow

- The application fee provides for application processing, and administrative costs of the Borough Zoning Officer and Borough Manager.
- The escrow provides for all other expenses not funded by the application fee; escrow expenses may include, but are not limited to, grading pan reviews prepared by the Borough Engineer and Borough Solicitor.
- An executed Escrow Agreement is required for each application.

GRADING PERMIT (Continued)

NON-RESIDENTIAL:
$ 34.00 Application Fee
$1,000.00 Escrow

- The application fee provides for application processing, and administrative costs of the Borough Zoning Officer and Borough Manager.
- The escrow provides for all other expenses not funded by the application fee; escrow expenses may include, but are not limited to, grading pan reviews prepared by the Borough Engineer and Borough Solicitor.
- An executed Escrow Agreement is required for each application.

MECHANICAL PERMIT

$79.00, plus a $4.00 UCC Fee.

OVERLAY DISTRICT CREATION

$ 209.00 Application Fee
$2,500.00 Escrow

- The application fee provides for application processing, reviews prepared by the Borough Zoning Officer and Borough Manager, and Planning Commission Secretary expenses.
- The escrow provides for all other expenses not funded by the application fee; escrow expenses may include, but are not limited to, reviews prepared by the Borough Engineer and Borough Solicitor, legal advertisement, and court reporter costs.
- An executed Escrow Agreement is required for each application.

PLAN REVIEW (Permit Application Submission)

$ 69.00 Application Fee

- The application fee provides for one hour of plan review by the Building Code Official (BCO) when plans submitted with any permit application require more than a cursory review and/or when the plans have to be resubmitted multiple times for reviewed changes. This will be determined by the BCO.
- An additional cost of $30.00 for each additional one-half hour of review. This fee must be paid if required before any permits will be issued.

PLAN REVIEW FOR SINGLE LOT NEW CONSTRUCTION

$ 209.00 Application Fee
$3,500.00 Escrow

- The application fee provides for application processing, reviews prepared by the Borough Zoning Officer and Borough Manager, and Planning Commission Secretary expenses.
- The escrow provides for all other expenses not funded by the application fee; escrow expenses may include, but are not limited to, reviews prepared by the Borough Engineer and Borough Solicitor.
- An executed Escrow Agreement is required for each application.

PLUMBING PERMIT

MODIFICATIONS TO EXISTING RESIDENTIAL SYSTEM:

$94.00 per modification, plus a $4.00 UCC Fee.

- A modification involves the relocation of pipes and/or valves. The replacement of plumbing fixtures is not considered a modification provided all pipes and valves remain in the same location.

MODIFICATIONS TO EXISTING NON-RESIDENTIAL SYSTEM:

$109.00 per modification, plus a $4.00 UCC Fee.

- A modification involves the relocation of pipes and/or valves. The replacement of plumbing fixtures is not considered a modification provided all pipes and valves remain in the same location.

INSTALLATION OF A NEW RESIDENTIAL SYSTEM:

$94.00 minimum or one percent (1%) of the total value of the cost of construction, (whichever is greater), plus a $4.00 UCC Fee.

- The extension of a plumbing system to service an addition, a new restroom or similar improvement is deemed a "new residential system".

SUBDIVISION & LAND DEVELOPMENT (Continued)

MAJOR SUBDIVISION & LAND DEVELOPMENT:
$ 2,500.00 Application Fee
$15,000.00 Escrow

- The application fee provides for application processing, reviews prepared by the Borough Zoning Officer and Borough Manager, and Planning Commission Secretary expenses.
- The escrow provides for all other expenses not funded by the application fee; escrow expenses may include, but are not limited to, reviews prepared by the Borough Engineer and Borough Solicitor, legal advertisement, and court reporter costs.
- An executed Escrow Agreement is required for each application.

UNDERGROUND TANK REPLACEMENT & INSTALLATION PERMIT

$109.00 Application Fee

UCC BOARD OF APPEALS

$750.00 Escrow

- This escrow provides for (1) legal advertisement, (2) court reporter costs, and (3) administrative expenses.
- An executed Escrow Agreement is required for each application.

USE & OCCUPANCY PERMIT

SINGLE-FAMILY UNITS:
$109.00 Application Fee

- Includes the initial inspection and one (1) follow-up inspection only. $40.00 is assessed for the third and each subsequent inspection.

MULTI-FAMILY BUILDINGS:
$104.00 Application fee for each building in a multi-family buildings, plus $30.00 per dwelling unit in the building beginning with the third unit in each building.

- Includes the initial inspection and one (1) follow-up inspection only. $40.00 is assessed for the third and each subsequent inspection per unit.

USE & OCCUPANCY PERMIT (Continued)

NON-RESIDENTIAL BUILDINGS:
$184.00 Application fee for all non-residential uses.

- Includes up to 7,500 sq. ft. of gross floor area. Add $50.00 for each additional 7,500 sq. ft. of gross floor area or fraction thereof.

- Includes the initial inspection and one (1) follow-up inspection only. $60.00 is assessed for the third and each subsequent inspection.

RECREATIONAL VEHICLE:
$19.00 Application fee for a temporary fourteen (14) day occupation of a recreational vehicle located on a residential property.

FAILURE TO OBTAIN A USE & OCCUPANCY PERMIT PRIOR TO INHABITING A PREMISES:

A fine of $150.00 will be imposed on any person(s) inhabiting residential premises without a Use & Occupancy Certificate. If a Use & Occupancy Certificate is not obtained within 15 days a second fine of $250 will be imposed.

A fine of $500.00 will be imposed on any business or person(s) inhabiting a commercial building/premises without a Use & Occupancy Certificate. If a Use & Occupancy Certificate is not obtained within 15 days a second fine of $500.00 will be imposed.

- The above-noted fine shall be levied when a property owner, applicant and/or the owner's or applicant's representative fails to obtain the required Use & Occupancy permit/certificate prior to inhabiting the premises. In addition to this fine, the property owner, applicant and/or the owner's or applicant's representative shall bear any cost to (1) apply for the U&O Permit; (2) make any necessary repairs and/or installations as directed by the inspector; (3) dissemble or otherwise alter and/or reconstruct the improvement so to provide for the required inspections of same; and (4) test any materials, as may be required by the Borough. This fine must be paid prior to the issuance of a Use & Occupancy Certificate.

RE-ISSUE EXISTING USE & OCCUPANCY

$19.00 for each additional original certificate of an existing valid U&O.

WAIVER OF LAND DEVELOPMENT

$ 200.00 Application Fee
$2,000.00 Escrow

- The application fee provides for application processing, reviews prepared by the Borough Zoning Officer and Borough Manager.
- The escrow provides for all other expenses not funded by the application fee; escrow expenses may include, but are not limited to, reviews prepared by the Borough Engineer and Borough Solicitor.
- An executed Escrow Agreement is required for each application.

ZONING HEARING BOARD APPLICATION

RESIDENTIAL PROPERTIES:
$750.00 for residential properties or uses

- Any additional costs incurred by the Borough when an Applicant, or their representative(s), requests a continuance of a Zoning Board Hearing, said costs will be at the Applicant's expense.

NON-RESIDENTIAL PROPERTIES:
$1,000.00 for non-residential properties or uses

- Any additional costs incurred by the Borough when an Applicant, or their representative(s), requests a continuance of a Zoning Board Hearing, said costs will be at the Applicant's expense.

MISCELLANEOUS

AUXILIARY POLICE OFFICER SERVICE:
$18.80 one officer per hour

MEETING ROOM SECURITY DEPOSIT:
$50.00 per event

LABELS/BOROUGH MAILING LIST:
$25.00 per set

PARK & PROPERTY RENTAL SECURITY DEPOSIT:
$40.00 per event

PHOTOCOPIES:
$0.25 per page.

SUBDIVISION AND LAND DEVELOPMENT ORDINANCE BOOK:
$25.00 per Ordinance Book.

MISCELLANEOUS (Continued)

ZONING MAP; STREET & PROPERTY MAP:
$15.00 per map

ZONING ORDINANCE BOOK:
$25.00 per Ordinance Book.

FINES

FAILURE TO OBTAIN A PERMIT PRIOR TO THE START OF CONSTRUCTION:

A fine equal to twice the required permit fee, up to $500.00 per incident

- The above-noted fine shall be levied when a property owner, applicant and/or the owner's or applicant's representative fails to obtain a required building or zoning permit prior to the onset of construction. In addition to this fine, the property owner, applicant and/or the owner's or applicant's representative shall bear any cost to (1) remove, dissemble or otherwise alter and/or reconstruct the improvement so to provide for the required inspections of same, and (2) test any materials, as may be required by the Borough. This fine must be paid prior to the issuance of a building or zoning permit.

FAILURE TO OBTAIN A USE & OCCUPANCY PERMIT PRIOR TO INHABITING A PREMISES:

A fine of $150.00 will be imposed on any person(s) inhabiting residential premises without a Use & Occupancy Certificate. If a Use & Occupancy Certificate is not obtained within 15 days a second fine of $250 will be imposed.

A fine of $500.00 will be imposed on any business or person(s) inhabiting a commercial building/premises without a Use & Occupancy Certificate. If a Use & Occupancy Certificate is not obtained within 15 days a second fine of $500.00 will be imposed.

- The above-noted fine shall be levied when a property owner, applicant and/or the owner's or applicant's representative fails to obtain the required Use & Occupancy permit/certificate prior to inhabiting the premises. In addition to this fine, the property owner, applicant and/or the owner's or applicant's representative shall bear any cost to (1) apply for the U&O Permit; (2) make any necessary repairs and/or installations as directed by the inspector; (3) dissemble or otherwise alter and/or reconstruct the improvement so to provide for the required inspections of same; and (4) test any materials, as may be required by the Borough. This fine must be paid prior to the issuance of a Use & Occupancy Certificate.

FINES (Continued)

FAILURE TO OBTAIN RENTAL INSPECTION WITHIN NINETY (90) DAYS:

A fine of $100.00 will be imposed on any landlord who does not comply with obtaining a residential rental inspection within ninety (90) days of receiving written notice from the Borough that an inspection is due. Additional $100.00 fines will be imposed every thirty (30) days the inspection remains incomplete.

PREMATURE CALLS AND "NO-SHOW" FOR INSPECTIONS:

$50.00 fine per incident

- The above-noted fine shall be levied when the applicant and/or the applicant's representatives fail to show up for a previously-scheduled inspection. This fine shall be paid before any additional inspections are conducted. The above-noted fine shall also be levied when the applicant and/or the applicant's representative communicates to the Borough that certain work or improvements have been made, and said work or improvements have not been made at the time of a scheduled inspection.

RETURNED CHECK FEE:

$35.00 for any returned check.

Appendix B

Trappe Borough
Fund Activity Summary
2018

NHS
11/8/2013

	1/1/2018 Balance	Per Budget Version 11 2018 Revenue	Expense	Net Increase (Decrease)	Approved Transfer Increase (Decrease)	12/31/2018 Balance
General Fund	$ -	$ 1,329,203	$ 1,286,014	$ 43,189	$ (37,000)	$ 6,189
Escrow Deposits	-	-	-	-	-	-
Total General Fund	$ -	$ 1,329,203	$ 1,286,014	$ 43,189	$ (37,000)	$ 6,189
Highway Aid Fund	-	68,609	70,400	(1,791)		(1,791)
Water Fund	-	-	-	-		-
Capital Reserve Fund	-	-		-		-
Capital Road Maintenance Fund	-	-	-	-	-	-
Open Space Fund	-	-	-	-		-
Open Space East Fund	-	-	-	-		-
Open Space West Fund	-	-	-	-		-
Municipal Services Fund	-	-	-	-	37,000	37,000
Total	$ -	$ 1,397,812	$ 1,356,414	$ 41,398	$ -	$ 41,398

Budgeted Transfers included above:

A	Municipal Services Fund	37,000	
	General Fund		37,000
	Transfer from General Fund to Municipal Services Fund for Fire Company		

Trappe Borough
Fund Activity Summary
2017

NHS
11/8/2013

	1/1/2017 Balance	Per Budget Version 11 2017 Revenue	Expense	Net Increase (Decrease)	Approved Transfer Increase (Decrease)	12/31/2017 Balance
General Fund	$ -	$ 1,314,066	$ 1,200,741	$ 113,325	$ (37,000)	$ 76,325
Escrow Deposits	-	-	-	-	-	-
Total General Fund	$ -	$ 1,314,066	$ 1,200,741	$ 113,325	$ (37,000)	$ 76,325
Highway Aid Fund	-	67,930	69,368	(1,439)		(1,439)
Water Fund	-	-	-	-		-
Capital Reserve Fund	-	-		-		-
Capital Road Maintenance Fund	-	-	-	-	-	-
Open Space Fund	-	-	-	-		-
Open Space East Fund	-	-	-	-		-
Open Space West Fund	-	-	-	-		-
Municipal Services Fund	-	-	-	-	37,000	37,000
Total	$ -	$ 1,381,995	$ 1,270,109	$ 111,886	$ -	$ 111,886

Budgeted Transfers included above:

A	Municipal Services Fund	37,000	
	General Fund		37,000
	Transfer from General Fund to Municipal Services Fund for Fire Company		

Trappe Borough
Fund Activity Summary
2016

NHS
11/8/2013

	1/1/2016 Balance	Per Budget Version 11 2016 Revenue	Expense	Net Increase (Decrease)	Approved Transfer Increase (Decrease)	12/31/2016 Balance
General Fund	$ -	$ 1,323,618	$ 1,097,219	$ 226,399	$ (37,000)	$ 189,399
Escrow Deposits	-	-	-	-	-	-
Total General Fund	$ -	$ 1,323,618	$ 1,097,219	$ 226,399	$ (37,000)	$ 189,399
Highway Aid Fund	-	67,257	68,367	(1,110)		(1,110)
Water Fund	-	-	-	-		-
Capital Reserve Fund	-	-		-		-
Capital Road Maintenance Fund	-	-	-	-	-	-
Open Space Fund	-	-	-	-		-
Open Space East Fund	-	-	-	-		-
Open Space West Fund	-	-	-	-		-
Municipal Services Fund	-	-	-	-	37,000	37,000
Total	$ -	$ 1,390,875	$ 1,165,586	$ 225,289	$ -	$ 225,289

Budgeted Transfers included above:

A	Municipal Services Fund	37,000	
	General Fund		37,000
	Transfer from General Fund to Municipal Services Fund for Fire Company		

Trappe Borough
Fund Activity Summary
2015

NHS
11/8/2013

	1/1/2015 Balance	Per Budget Version 11 2015 Revenue	Expense	Net Increase (Decrease)	Approved Transfer Increase (Decrease)	12/31/2015 Balance
General Fund	$ -	$ 1,328,755	$ 1,188,435	$ 140,320	$ (37,000)	$ 103,320
Escrow Depos	-	-	-	-	-	-
Total Gener	$ -	$ 1,328,755	$ 1,188,435	$ 140,320	$ (37,000)	$ 103,320
Highway Aid F	-	66,591	67,396	(805)		(805)
Water Fund	-	-	-	-		-
Capital Reserv	-	-		-		-
Capital Road M	-	-	-	-	-	-
Open Space F	-	17,000	-	17,000		17,000
Open Spac	-	-	-	-		-
Open Spac	-	-	-	-		-
Municipal Serv	-	-	-	-	37,000	37,000
Total	$ -	$ 1,412,346	$ 1,255,831	$ 156,516	$ -	$ 156,516

Budgeted Transfers included above:

A	Municipal Services Fund	37,000	
	General Fund		37,000
	Transfer from General Fund to Municipal Services Fund for Fire Company.		

Trappe Borough
Fund Activity Summary
2014

NHS
11/8/2013

	1/1/2014 Balance	Per Budget Version 11 2014 Revenue	Expense	Net Increase (Decrease)	Approved Transfer Increase (Decrease)	12/31/2014 Balance
General Fund	$ -	$ 1,286,967	$ 1,262,257	$ 24,711	$ (37,000)	$ (12,289)
Escrow Deposits	-	-	-	-	-	-
Total General Fund	$ -	$ 1,286,967	$ 1,262,257	$ 24,711	$ (37,000)	$ (12,289)
Highway Aid Fund	-	65,932	111,452	(45,520)		(45,520)
Water Fund	-	-	-	-		-
Capital Reserve Fund	-	-	189,090	(189,090)		(189,090)
Capital Road Maintenance Fund	-	-	-	-	-	-
Open Space Fund	-	-	-	-		-
Open Space East Fund	-	-	-	-		-
Open Space West Fund	-	-	-	-		-
Municipal Services Fund	-	-	-	-	37,000	37,000
Total	$ -	$ 1,352,899	$ 1,562,799	$ (209,900)	$ -	$ (209,900)

Budgeted Transfers included above:

A	Municipal Services Fund	37,000	
	General Fund		37,000
	Transfer from General Fund to Municipal Services Fund for Fire Company		

Trappe Borough
Fund Activity Summary
2013

NHS
11/8/2013

	Estimated 1/1/2013 Balance	Actual Year to Date 2013 Revenue	Actual Year to Date 2013 Expense	Actual Year to Date 2013 Net Increase (Decrease)	Approved Transfer Increase (Decrease)	12/31/2013 Balance
General Fund	$ -	$ 1,326,932	$ 1,218,736	$ 108,196	$ (37,000)	$ 71,196
Escrow Deposits	-	-	-	-	-	-
Total General Fund	$ -	$ 1,326,932	$ 1,218,736	$ 108,196	$ (37,000)	$ 71,196
Highway Aid Fund	-	68,483	28,596	39,887		39,887
Water Fund	-	-	-	-		-
Capital Reserve Fund	-	-	-	-		-
Capital Road Maintenance Fund	-	-	-	-	-	-
Open Space Fund	-	-	-	-		-
Open Space East Fund	-	6	-	6		6
Open Space West Fund	-	1	1,306	(1,305)		(1,305)
Municipal Services Fund	-	-	-	-	37,000	37,000
Total	$ -	$ 1,395,421	$ 1,248,638	$ 146,783	$ -	$ 146,783

Budgeted Transfers included above:

A	Municipal Services Fund	37,000	
	General Fund		37,000
	Transfer from General Fund to Municipal Services Fund for Fire Company		

Trappe Borough
Fund Activity Summary
2012

NHS
12/19/2011

	1/1/2012 Balance	Per 11/14/11 Budget Version 2012 Revenue	Expense	Net Increase (Decrease)	Approved Transfer Increase (Decrease)	12/31/2012 Balance
General Fund	$ -	$ 1,018,963	$ 1,049,741	$ (30,778)	$ 24,000	$ (6,778)
Escrow Deposits	-	-	-	-	-	-
Total General Fund	$ -	$ 1,018,963	$ 1,049,741	$ (30,778)	$ 24,000	$ (6,778)
Highway Aid Fund	-	67,367	171,735	(104,368)		(104,368)
Water Fund	-	-	-	-		-
Capital Reserve Fund	-		161,500	(161,500)	-	(161,500)
Capital Road Maintenance Fund	-		133,000	(133,000)	(37,000)	(170,000)
Open Space Fund	-	-	-	-		-
Open Space East Fund	-	-	50,000	(50,000)		(50,000)
Open Space West Fund	-	-	74,000	(74,000)	13,000	(61,000)
Municipal Services Fund	-	1,000	-	1,000	-	1,000
Total	$ -	$ 1,087,330	$ 1,639,976	$ (552,646)	$ -	$ (552,646)

A Open Space West Fund 13,000
General Fund 13,000
Transfer from General Fund to Open Space West Fund - $10,000 grant for Rambo Park trail and $3,000 for 5th Street sidewalk

B General Fund 37,000
Capital Road Maintenance Fund 37,000
Transfer from Capital Road Maintenance Fund to General Fund to cover engineering expense for rebuilding of Borough Line Road

Borough Line Road Rebuilding included above:

Capital Road Maintenance for engineering expenses	$ (37,000)
Highway Aid	(133,000)
Capital Reserve	(124,000)
Capital Road Maintenance	(133,000)
Total Borough Line Road	(427,000)
Greenwood Avenue	(37,500)
Total	$ (464,500)

Trappe Borough
Fund Activity Summary
2011

NHS
12/22/2010

		Per 01/20/11 Budget Version 2011				
	1/1/2011 Balance	Revenue	Expense	Net Increase (Decrease)	Approved Transfer Increase (Decrease)	12/31/2011 Balance
General Fund	$ 772,480	$ 983,628	$ 1,067,625	$ (83,997)	$ -	$ 688,483
Escrow Deposits	-	-	-	-	-	-
Total General Fund	$ 772,480	$ 983,628	$ 1,067,625	$ (83,997)	$ -	$ 688,483
Highway Aid Fund	69,907	63,468	37,607	25,861		95,768
Water Fund	-	-	-	-		-
Capital Reserve Fund	184,447			-		184,447
Capital Road Maintenance Fund	173,354			-		173,354
Open Space Fund	-	-	-	-		-
Open Space East Fund	87,982		-	-		87,982
Open Space West Fund	61,426		51,000	(51,000)		10,426
Municipal Services Fund	300,035	-	-	-	-	300,035
Total	$ 1,649,631	$ 1,047,096	$ 1,156,232	$ (109,136)	$ -	$ 1,540,495

Appendix C

2014 Auxiliary Police			Tax Rates
Hourly Rate	$	14.25	
P.L. 477 liability	$	0.21	1.45%
FICA	$	0.88	6.20%
PAUC	$	0.35	2.437%
Workers Compensation	$	1.40	9.82%
Subtotal	$	17.09	
Administrative Factor (10%)	$	1.71	10%
Hourly Rate	**$**	**18.80**	