PURPOSE: There are three main streams of revenue that generate the needed funds to operate municipal government and provide services to its citizens. They are “Local Taxes,” “Intergovernmental Revenues” and “Fees/User Charges.”

Local Taxes are “enforced contributions” for municipal services that cannot be rationally allocated to individual users. The tax system is scaled to the ability to pay. Intergovernmental revenues are entitlement funds and discretionary grants established by State or Federal governments. Fees/user charges are revenues generated by the internal operations of municipal government. They are paid by the users of municipal services and include municipal fees, permits, departmental charges, fines and income from investments.

ASSETS

Beginning Fund Balance $1,688,271

REVENUES

REAL ESTATE TAXES

Every property owner pays real estate tax to the Township. All real estate assessments are determined by the Cumberland County Tax Assessment Office. The current assessment is computed at 100% of the property’s actual valuation.

<table>
<thead>
<tr>
<th>Year</th>
<th>Taxable Assessment</th>
<th>Tax Rate</th>
<th>Duplicate Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>2009</td>
<td>$1,379,155.170</td>
<td>1.25</td>
<td>$1,723,944</td>
</tr>
<tr>
<td>2010</td>
<td>$1,406,472,480</td>
<td>1.532</td>
<td>$2,154,716</td>
</tr>
<tr>
<td>2011</td>
<td>$1,751,268,000</td>
<td>1.2918</td>
<td>$2,262,288</td>
</tr>
<tr>
<td>2012</td>
<td>$1,783,728,200</td>
<td>1.4</td>
<td>$2,497,219</td>
</tr>
<tr>
<td>2013</td>
<td>$1,819,728,000</td>
<td>1.5</td>
<td>$2,729,592</td>
</tr>
<tr>
<td>2014</td>
<td>$1,835,326,700</td>
<td>1.6</td>
<td>$2,936,523</td>
</tr>
</tbody>
</table>

301.100 Real Estate Taxes – Current $2,848,427

The real estate tax rate for 2014 shall be 1.6 mills, or 16¢ per $100.00 of assessed valuation (0.0016%). The year 2014 tax statements will be issued on March 1st and will be collected through February 28, 2015. This figure represents 97% of the total taxable value of the levy, based on potential changes in assessed values and collection delays.

301.200 Real Estate Taxes – Prior Year $20,000

Year 2013 real estate taxes collected in January and February 2014.
### Real Estate Taxes – Delinquent

$30,000

All past due real estate taxes.

**Total** $2,898,427

### LOCAL TAX ENABLING ACT (ACT 511)

**PURPOSE:** The Local Tax Enabling Act as amended specifies non-real estate taxes a municipality may enact and sets the maximum rates of taxation. Upper Allen Township levies the following Act 511 Taxes: Real Estate Transfer Tax, Earned Income Tax and Local Services Tax.

#### 310.100 Real Estate Transfer Tax $350,000

The Real Estate Transfer Tax is levied at the rate of 1%, which is split evenly with the school district, on the transfer price of real property sold within the Township as authorized by Ordinance #389.

#### 310.210 Earned Income Tax – Current Year $1,500,000

The Earned Income Tax is levied at the rate of ½% on the wages, salaries, commissions, net profits and any other compensation received by residents of the Township. The earned income taxes are collected and disbursed to the Township by the Cumberland County Tax Bureau. This tax is authorized by Chapter 223, Article I of the Codified Ordinance.

#### 310.220 Earned Income Tax – Prior Years $1,000,000

Prior years Earned Income Taxes collected and disbursed to the Township by the Cumberland County Tax Bureau.

#### 310.500 Local Services Tax $380,000

The Local Services Tax is levied on all wage earners who are engaging in an occupation within the Township. The tax is a flat rate of $47.00 on residents and non-residents. The Local Services Taxes are collected and disbursed to the Township by the Cumberland County Tax Bureau. This tax is authorized by Chapter 223, Article V of the Codified Ordinance.

**Total Tax Enabling Act (Act 511)** $3,230,000
LICENSES AND PERMITS

PURPOSE: The use of License and Permit fees allows the Township to recapture the costs of providing specified services to individual customers. Upper Allen Township requires licenses and permits for various activities primarily relating to construction and public health.

321.500 Other Licenses and Permits $1,000

This line item includes Transient Business Licenses, Bicycle Permits, Demolition Permits and Cut & Fill Permits.

321.800 Cable TV Franchise $315,000

Section 621 of the Cable Act provides for up to 5% of the cable operator’s gross revenues as franchise fees payable to the municipality where the cable company provides services.

322.800 Street Permits $2,000

The fee charged to contractors and utility companies for street openings for the installation and repair of underground utilities and for inspection services performed by the Township.

Total Licenses and Permits $318,000

FINES AND FORFEITS

PURPOSE: Fines and Forfeits are generated from Motor Vehicle Code violations and Township Ordinance violations.

The Township receives only 20% of the revenues generated from traffic citations written. Eighty percent (80%) of the revenues are disbursed to the state and county for a variety of programs including the CAT Fund, computerization of District Justices’ offices and Emergency Medical Services training.

331.110 Motor Vehicle Code Violations – Township $78,000

Revenues generated by traffic citations issued by the Upper Allen Police Department.
331.111 Motor Vehicle Code Violations – State $13,500

The Township share of the revenues generated by traffic citations issued by The Pennsylvania State Police.

331.120 Zoning/Code Violations $1,500

Revenue generated by zoning/code violation citations issued by the Upper Allen Community Development Department.

Total Fines and Forfeits $93,000

INTEREST AND RENTS

PURPOSE: The First Class Township Code (Section 1705.1) authorizes investments which may be made with municipal cash reserves including secured investments such as Treasury Bills and Certificates of Deposit.

341.000 Interest Earnings $3,000

The Township expects to earn an average of .5 to 1% on investments.

341.100 Interest Earnings – Earned Income Tax Revenues $3,000

The Cumberland County Tax Bureau invests earned income tax revenues and disburses the earnings at the end of the year.

342.200 Property/Equipment Rentals $1,000

Outside use of Township equipment.

342.220 Rental of Property $6,000

The Board of Commissioners authorizes the rental of meeting rooms and other facilities to public and private groups. West Shore EMS rents office space.

Total Interest and Rents $13,000
# Intergovernmental Revenues

**Purpose:** Intergovernmental revenues are funds transferred from the state and federal government to the Township. There are two types of intergovernmental revenues. Entitlement funds go out to all eligible local governments with minimal reporting requirements. Discretionary grants are established by state or federal legislation and require application to the administering agency for each grant.

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>351.021</td>
<td>Reimbursement – Police Event Overtime</td>
<td>$40,000</td>
</tr>
<tr>
<td>351.100</td>
<td>Payment in Lieu of Taxes</td>
<td>$44,970</td>
</tr>
<tr>
<td></td>
<td>Fees paid in lieu of taxes by tax-exempt entities.</td>
<td></td>
</tr>
<tr>
<td>354.050</td>
<td>State Grant – Recycling</td>
<td>$22,000</td>
</tr>
<tr>
<td></td>
<td>Revenue from Municipal Recycling Program Performance Grant.</td>
<td></td>
</tr>
<tr>
<td>355.010</td>
<td>Public Utility Real Estate Tax</td>
<td>$7,000</td>
</tr>
<tr>
<td></td>
<td>The Pennsylvania Department of Revenue distributes the utility realty tax equivalent to local governments by October 1.</td>
<td></td>
</tr>
<tr>
<td>355.050</td>
<td>State Aid - Municipal Pension Funds</td>
<td>$200,000</td>
</tr>
<tr>
<td></td>
<td>Monies received from the state for the Police and Non-Uniformed Pension Funds.</td>
<td></td>
</tr>
<tr>
<td>355.060</td>
<td>Foreign Fire Insurance Premium Tax</td>
<td>$125,000</td>
</tr>
<tr>
<td></td>
<td>Monies received from the State for Volunteer Fire Department Relief Associations.</td>
<td></td>
</tr>
</tbody>
</table>

**Total Intergovernmental Revenues** $438,970
## DEPARTMENTAL EARNINGS

**PURPOSE:** The Township provides certain services for residents, contractors and developers that are reimbursable. The fees are based upon actual costs incurred by the Township as well as employee overhead. Fees are established by ordinance and are renewed on an annual basis by Resolution of the Board of Commissioners.

### 361.300 Subdivision & Land Development Fees
$400
Fees paid by property owners and developers to cover costs incurred by the Township for property subdivision plan and land development plan applications.

### 361.320 Engineering Review & Site Inspections
$3,000
The Township Engineer performs engineering reviews and site inspections.

### 361.324 Fire Inspection Fees
$15,000
The Township Fire Marshal performs fire safety inspections of all commercial properties situate within the Township at the rate of $50.00 per half hour of inspection time.

### 361.330 Special Exceptions & Variances
$1,200
Fees paid by property owners and developers to cover costs incurred by the Township for all zoning applications.

### 361.500 Sale of Maps & Publications
$100
Copies of Zoning and Subdivision Regulations, Comprehensive Plans and Maps are available for sale to developers and builders.

### 362.110 Sale of Accident Reports
$1,400
Copies of police accident reports are available for sale to insurance companies and interested parties.

### 362.410 Building Permits
$400,000
The Township requires a Building Permit for all construction, demolition and remodeling of structures. The Building Permit incorporates all trades for the construction of buildings. This figure is based upon a permit fee of $75.00 for the first $1,000 worth of
improvements and $10.00 for each additional $1,000 worth of improvements.

<table>
<thead>
<tr>
<th>Number of Permits</th>
<th>2009</th>
<th>2010</th>
<th>2011</th>
<th>2012</th>
<th>2013</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>221</td>
<td>240</td>
<td>196</td>
<td>208</td>
<td>338</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Cost of Construction</th>
<th>2009</th>
<th>2010</th>
<th>2011</th>
<th>2012</th>
<th>2013</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$19,974,557</td>
<td>$17,656,667</td>
<td>$46,704,256</td>
<td>$29,072,276</td>
<td>$40,392,778</td>
</tr>
</tbody>
</table>

362.430  Zoning Permits  $8,000

362.470  Additional Plan Review Charges  $800

**Total Departmental Earnings**  $429,900

**MISCELLANEOUS REVENUES**

363.510  Penn DOT - Contracted Snow Removal  $10,589

The Township contracts with Penn DOT for snow removal on portions of five state roads situated within the Township.

<table>
<thead>
<tr>
<th>Road</th>
<th>Linear Miles</th>
</tr>
</thead>
<tbody>
<tr>
<td>Lisburn Road</td>
<td>1.41</td>
</tr>
<tr>
<td>West Winding Hill Road</td>
<td>1.49</td>
</tr>
<tr>
<td>East Winding Hill Road</td>
<td>2.25</td>
</tr>
<tr>
<td>Grantham Road</td>
<td>1.32</td>
</tr>
<tr>
<td>South York Street</td>
<td>1.04</td>
</tr>
</tbody>
</table>

380.100  Miscellaneous Receipts  $4,000

Monies received for sale of copies, vendor refunds, leaf mulch & wood chips sales/deliveries, sale of bid documents; etc.

380.125  Fees for Stray Pets  $300

380.130  Dog Licenses  $300

380.150  Park Rentals (Pavilions)  $1,500

380.500  Insurance Reimbursement/Settlements  $1,000

Monies received from Insurance Companies for property damages and/or Workman’s Compensation claims; Insurance Trust dividends and/or grants; Restitution payments; Health Care Insurance reimbursements, etc.
<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>380.510</td>
<td>Insurance Dividends/Grants</td>
<td>$50,000</td>
</tr>
<tr>
<td>380.600</td>
<td>Miscellaneous Reimbursements</td>
<td>$1,000</td>
</tr>
<tr>
<td></td>
<td>Federal &amp; State vehicle fuel tax reimbursements; Recreation Department</td>
<td></td>
</tr>
<tr>
<td></td>
<td>reimbursements; Commissioners/Employees reimbursements; Court</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Appearances/Jury Duty stipends; etc.</td>
<td></td>
</tr>
<tr>
<td>380.800</td>
<td>Recycle Bins Sales</td>
<td>$1,000</td>
</tr>
</tbody>
</table>

**Total Miscellaneous Receipts**  
$69,689

**Total Revenues**  
$7,490,986

**OTHER FINANCING SOURCES**

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>392.340</td>
<td>Transfers from Miscellaneous Plan Submissions</td>
<td>$10,000</td>
</tr>
<tr>
<td></td>
<td>Transfer of administrative fees paid by developers.</td>
<td></td>
</tr>
</tbody>
</table>

**Total Other Financing Sources**  
$10,000

**Total Assets, Revenues & Other Financing Sources**  
$9,189,257
UPPER ALLEN TOWNSHIP

2014 GENERAL FUND EXPENDITURES (01)
PURPOSE: The General Fund is used to account for all revenues and municipal activities not accounted for in a special fund. The budget serves as a plan for spending and receiving monies to sustain operations during the fiscal year. It is also a financial and operational guide, not an inflexible obstruction. The Township Code permits the transfer of funds from one account to another during the year and supplemental appropriations if additional funds become available.

Upper Allen Township provides a wide range of services to its residents including Public Works, Police Protection, Sewage, Community Development and General Township Administration. In addition, the Township provides subsidies for Joseph T. Simpson Public Library, Fire Services, and Parks/Recreation.

The Year 2014 general expense line items are based upon a four-year average expense ratio. The General Fund was prepared by researching all line items to validate and justify proposed cost and service requirements. Continued emphasis was placed on employee development.

ADMINISTRATION

PURPOSE: The Administration Department provides support services to all departments and boards of the Township. Administrative personnel also serve as the Township’s Accounting/Finance Department.

The role of the Administration Department is multi-faceted. Following are its major responsibilities:

Personnel

- Contract Administration
- Benefits Management
- Federal and State Law Compliance
- Hiring and Disciplinary Action

Finance

- Accounts Payable
- Cash Receipting
- General Ledger
- Budget Administration
- Payroll
- Purchasing
- Asset Management
- Project Management
Program and Contract Administration

- Garbage/Recycling
- State/Federal Grants
- Computer System Management
- Liquid Fuels Projects
- Contract Specifications
- Planning

Insurance and Risk Management

- Casualty & Liability Coverage
- Workman’s Compensation
- Employee Benefits
- Flood Insurance
- Claims Administration
- Loss Control Activities

Official Township Matters

- Correspondence
- Intergovernmental Reports
- Records Management
- Meeting Minutes
- Legal Notices
- Customer Service

General Information

- Legal Services
- Engineering Services
- Communications
- Public Relations

The authorized level of personnel for the Administration Department is as follows:

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Township Manager</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Assistant Township Manager</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Accounting Manager</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Administrative Assistant</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Bookkeeper</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Receptionist</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Human Resources Representative</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Part Time Receptionist/Clerk</td>
<td>1</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Part-Time Accountant/Bookkeeper</td>
<td>1</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Code</td>
<td>Description</td>
<td>Amount</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>--------</td>
<td>--------------------------------------------------</td>
<td>----------</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>400.110</td>
<td>Salaries – Commissioners</td>
<td>$20,625</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>The compensation paid to the Board of Commissioners is set at $4,125.00 per annum.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>400.120</td>
<td>Salaries – Township Manager &amp; Assistant Manager</td>
<td>$135,440</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>The Township Manager is responsible for oversight of all municipal departments with the exception of the Police Department. The Assistant Township Manager is responsible for supervisory, administrative and financial functions and serves as Acting Manager in the absence of the Township Manager.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>400.140</td>
<td>Salaries – Administrative Staff</td>
<td>$196,474</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>The administrative staff, which performs administrative, clerical, accounting and financial functions, includes the following positions: Administrative Assistant, Accountant, Bookkeeper (salary shared with Sewer Department), and Receptionist.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>400.156</td>
<td>Health Care &amp; Life Insurance</td>
<td>$113,444</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>400.160</td>
<td>Non Uniform Pension Contribution</td>
<td>$64,439</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>400.161</td>
<td>FICA Taxes</td>
<td>$26,988</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>400.162</td>
<td>Unemployment Compensation</td>
<td>$2,688</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>400.180</td>
<td>Overtime Wages</td>
<td>$250</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>400.200</td>
<td>Materials &amp; Supplies</td>
<td>$9,500</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Daily materials and supplies for the Administrative Offices including paper, pens, files, legal pads, etc.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>400.250</td>
<td>Maintenance &amp; Repairs – Office Equipment</td>
<td>$750</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Service contracts for the copier and misc. equipment repairs.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>400.251</td>
<td>Computer Expense</td>
<td>$12,500</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Maintenance contract for computer operating and network system. Includes purchases of 3 new computers as part of computer replacement plan, at minimum.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
400.253  **Vehicle Maintenance and Repairs**  $500

Operating costs including fuel, oil, tires and state inspections for two vehicles.

400.300  **General Expense**  $2,500

Publications & subscriptions, petty cash, Township memberships (PELRAS, Route 15 Coalition, Local Purchasing Program & Central Westmoreland COG), temporary help, mileage reimbursements, etc.

400.310  **Professional Services – Accounting Software**  $6,000

Accounting/Data Processing services/support/training (Dallas Data Systems, Inc.).

400.311  **Professional Services – Auditing**  $13,330

Auditing services and other financial management services.

400.314  **Professional Services – Legal**  $32,500

Township Solicitor’s fees and special legal services.

400.315  **Professional Services – Labor Relations**  $7,500

400.316  **Professional Services – Other**  $7,000

Actuarial/Financial/Codification Services.

400.321  **Communications**  $8,500

Telephone services including cellular telephones.

400.325  **Postage**  $4,500

Township correspondence and bulk mailing.

400.329  **Newsletters**  $5,000

The Township publishes up to 4 newsletters per year, delivering it either on-line or through mail delivery. This line item includes printing, postage and all other relative costs.
400.341 Advertising $6,000
Advertisements for Administration and Public Works Departments including legal and meeting notices.

400.342 Printing $1,800
Letterheads, envelopes, reports, forms, etc.

400.352 Liability & Property Insurance $21,000

400.354 Workman’s Compensation $1,000

400.384 Equipment Rental $2,500
Postage meter rental and service contract for mailing machine.

400.420 Professional Association Membership - Individual $3,000

400.421 Membership – PSATC Dues and Expenses $5,000
Costs associated with membership and participation in the PA State Association of Township Commissioners and Central PA Association of Township Commissioners.

400.422 Membership – Council of Governments - Township $2,300
Annual membership fee for the Capital Region Council of Governments.

400.470 Training – Administration $10,000
Funding for the Administration Department personnel to attend training seminars and workshops sponsored by the Commonwealth of Pennsylvania, Pennsylvania Municipal League and other governmental organizations and/or “job related” professional development courses.
400.472  Training/Conferences – Commissioners  $2,500
Funding of $500 per Commissioner allocated for training and conferences.

400.750  Equipment Purchase – Minor  $6,500
Copier lease and minor office equipment.

Total Administrative Expenditures  $732,029

TAX COLLECTION

PURPOSE: Pennsylvania law provides for the collection of local taxes, from the election of a Treasurer for tax collection, to the use of organizations for the collection of Act 511 taxes.

The Township currently levies real estate taxes, earned income tax, local services tax, real estate transfer tax and taxes for street light and hydrant services.

The Township utilizes the services of three tax collection entities:

<table>
<thead>
<tr>
<th>Collector</th>
<th>Tax Collected</th>
</tr>
</thead>
<tbody>
<tr>
<td>Township Treasurer</td>
<td>Real Estate Tax</td>
</tr>
<tr>
<td></td>
<td>Street Light &amp; Hydrant Tax</td>
</tr>
<tr>
<td>Cumberland County Tax Bureau</td>
<td>Earned Income Tax</td>
</tr>
<tr>
<td></td>
<td>Local Services Tax</td>
</tr>
<tr>
<td>Cumberland County</td>
<td>Real Estate Transfer Tax</td>
</tr>
</tbody>
</table>

403.040  Commission – Earned Income Tax/LST  $68,000
The Cumberland County Tax Bureau is responsible for the collection of the Earned Income Tax and the Local Services Tax (LST)

403.050  Commission – Realty Transfer Tax  $8,000
Cumberland County is responsible for the collection of Real Estate Transfer Tax.

403.114  Salary – Treasurer  $6,000
The Treasurer is responsible for the collection of the Real Estate Tax and the Street Light and Hydrant Taxes.
403.161  FICA Taxes  $459
403.300  General Expense  $3,500

The Treasurer shares the cost of Administrative Department equipment, materials and supplies including envelopes, copy paper, etc.

403.353  Treasurer’s Bond Premium  $400

The First Class Township Code requires a separate bond for the Treasurer. Bonding is provided in the amount of $3,000,000 through a group contract with Cumberland County.

Total Tax Collection Expenditures  $86,359

**IT NETWORKING/DATA PROCESSING**

407.140  Salary – Staff  $14,267

50% is included in the Community Development Department budget. The remaining 25% is included in sewer budget and all benefits.

407.156  Health & Life Insurance  $5,684
407.160  Contribution – Non Uniform Pension Fund  $2,932
407.161  FICA Taxes  $1,091
407.162  Unemployment Compensation  $117
407.200  Materials and Supplies  $500
407.300  General Expense  $500
407.352  Liability and Property Insurance  $32
407.354  Workers Compensation Insurance  $68
407.470  Training  $250

Total IT Networking/Data Processing Expenditures  $25,441
MUNICIPAL BUILDINGS

PURPOSE: Upper Allen Township has two facilities for general operations—the Municipal Building and the Public Works Garage. Funding for operations and maintenance is provided for under this category.

409.140 Building Maintenance Staff Salary $20,500
409.161 FICA Taxes $1,568
409.162 Unemployment Insurance $468
409.200 Materials & Supplies $7,500
   Restroom and cleaning supplies for the Township Building and the Public Works Garage.
409.300 General Expense $500
   Alarm system maintenance and miscellaneous expenses.
409.317 Contract Janitor Service $2,500
409.354 Workers Compensation $910
409.360 Utilities $55,000
   Electricity, water, sewer, and heating oil.
409.374 Maintenance/Repairs $27,500
   HVAC service contract and minor repairs.
409.750 Equipment Purchases – Minor $1,000

Total Municipal Building Expenditures $117,446
POLICE PROTECTION – GENERAL

PURPOSE: The First Class Township Code provides for the creation and staffing of a police department to enforce state/local laws and ordinances.

The Upper Allen Township Police Department is recognized in the area for its highly-trained personnel and approach to the community.

The role of the Police Department is both proactive and reactive. Below are some of the services the department provides:

- Patrol Services
- Traffic Safety
- Criminal Investigations
- S.M.A.R.T.S Program
- Call Response
- Guest Speaker Services
- Departmental Services
- Neighborhood Watch Program
- Special Details
- Crime Prevention
- Business and House Checks
- D.U.I. Checkpoints

The Board of Commissioners authorizes the following staffing levels:

<table>
<thead>
<tr>
<th>Full-Time Position</th>
<th>2009</th>
<th>2010</th>
<th>2011</th>
<th>2012</th>
<th>2013</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td>Police Chief</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Lieutenant</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Patrol Sergeants</td>
<td>3</td>
<td>3</td>
<td>3</td>
<td>3</td>
<td>3</td>
<td>3</td>
</tr>
<tr>
<td>Detective Sergeant</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Detective</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
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<tr>
<td>Patrolman</td>
<td>13</td>
<td>12</td>
<td>12</td>
<td>12</td>
<td>12</td>
<td>14</td>
</tr>
<tr>
<td>Traffic Safety Officer</td>
<td>0</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Police Admin Assistant</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td><strong>Total Full Time</strong></td>
<td><strong>21</strong></td>
<td><strong>21</strong></td>
<td><strong>21</strong></td>
<td><strong>21</strong></td>
<td><strong>21</strong></td>
<td><strong>23</strong></td>
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<tr>
<td>Part-Time Position</td>
<td></td>
<td></td>
<td></td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Police Clerk</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
</tr>
</tbody>
</table>

410.110 Salaries – Chief & Lieutenant $213,620

The Police Chief supervises and directs all functions of the Police Department. Longevity is paid at the rate set for unionized officers. The Lieutenant assists the Police Chief in the operation of the Department and serves as the Acting Chief in the absence of the Police Chief.

410.120 Salaries – Sergeants $356,605

The Sergeants assist the Police Chief in the operation of the Police Department. There are three platoons consisting of 1 Patrol
Sergeant and 4 Patrolmen. The Patrol Sergeants supervise the Officers assigned to them and are responsible for the operation of the Patrol function. There is one Sergeant assigned to the Detective’s Office. The Detective Sergeant supervises one Patrolman who is assigned to the Detective’s Office. The Detective Sergeant oversees all criminal investigations and directly investigates major crimes to include, but not limited to: Homicide, Rape, Robbery, etc.

410.130 Salaries – Patrolmen $1,163,849
The Patrolman’s functions are the protection of life and property, the prevention of crime and the enforcement of laws.

410.140 Salaries – Non-Sworn Staff $80,044
The Police Administrative Assistant and Clerk are administrative positions utilizing computer and clerical skills in a customer service environment.

410.156 Health Care & Life Insurance $540,500

410.160 Non Uniform Pension Contribution $11,210

410.161 FICA Taxes $151,632

410.162 Unemployment Compensation $12,012

410.163 Police Pension Contribution $332,303

410.164 Police Post Retirement Healthcare $139,592

410.180 Overtime-Holidays-Vacations $135,000

410.181 Event Overtime $40,000

410.191 Uniform Allowance $16,500
Each Police Officer is entitled to an annual clothing allowance of $750.00 as per the collective bargaining agreement.

410.192 Uniform Maintenance $15,400
Provides for the cleaning and general maintenance of all Police Officers’ uniforms.
<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>410.200</td>
<td>Materials &amp; Supplies</td>
<td>$5,500</td>
</tr>
<tr>
<td></td>
<td>Daily materials and supplies including paper, pens, files, note pads, etc.</td>
<td></td>
</tr>
<tr>
<td>410.231</td>
<td>Gas &amp; Oil</td>
<td>$55,000</td>
</tr>
<tr>
<td></td>
<td>Vehicle fuel and oil</td>
<td></td>
</tr>
<tr>
<td>410.239</td>
<td>Ammunition/Range Maintenance</td>
<td>$13,100</td>
</tr>
<tr>
<td></td>
<td>Ammunition for practice/qualification, targets, maintenance of range facilities, firearms maintenance, range rental and related items.</td>
<td></td>
</tr>
<tr>
<td>410.253</td>
<td>Vehicle Maintenance &amp; Repairs</td>
<td>$26,000</td>
</tr>
<tr>
<td></td>
<td>Costs for vehicle repairs, preventative maintenance, cleaning and annual detailing.</td>
<td></td>
</tr>
<tr>
<td>410.254</td>
<td>Tires</td>
<td>$6,250</td>
</tr>
<tr>
<td></td>
<td>Replacement and repair of vehicle tires.</td>
<td></td>
</tr>
<tr>
<td>410.300</td>
<td>General Expense</td>
<td>$7,000</td>
</tr>
<tr>
<td></td>
<td>Costs for Vehicle Code, Crimes Code and other manual updates, photo processing, postage, road flares, etc.</td>
<td></td>
</tr>
<tr>
<td>410.310</td>
<td>Community Relations</td>
<td>$1,000</td>
</tr>
<tr>
<td></td>
<td>Costs to provide community relations programs throughout the Township for Church, Civic and other groups.</td>
<td></td>
</tr>
<tr>
<td>410.314</td>
<td>Professional Services – Legal</td>
<td>$12,500</td>
</tr>
<tr>
<td>410.316</td>
<td>Professional Services – Actuary, Other</td>
<td>$1,000</td>
</tr>
<tr>
<td>410.321</td>
<td>Communications Expense</td>
<td>$30,500</td>
</tr>
<tr>
<td></td>
<td>Cost of police cell phones, mobile data terminal broadband connection fees, leased internet DSL and 50% of Township landline phone service.</td>
<td></td>
</tr>
</tbody>
</table>
410.322  Communications Expense – Vehicles  $4,500
Service contracts and repair of mobile and portable radios.

410.341  Advertising and Printing  $1,750
Advertising requirements and the printing of forms, letterhead, envelopes, business cards, etc.

410.352  Liability & Property Insurance  $24,000

410.354  Workman’s Compensation  $110,000

410.374  Equipment Maintenance & Repairs  $11,000
Cost to repair and maintain equipment and the ENRADD speed timing device which requires calibration/certification every 60 days.

410.420  Professional Association Membership  $5,500
Professional publications/organization memberships and conference attendance expenses to help maintain and further the career development of management staff.

410.470  Police Training  $27,200
Training to meet minimum state requirements and additional specialized law enforcement training.

410.471  Police Training – Higher Education Degrees  $17,050

410.480  Civil Service Commission  $1,000
Costs incurred to test applicants for the civil service positions of patrolman, sergeant and lieutenant.

410.500  CNET & Data Management  $29,000
Cost to maintain connections to cNET (police records management system), various law enforcement data banks and resources, mobile data terminals. Includes IT service agreements and the routine upgrading of both hardware and software as needed.

410.750  Equipment Purchases – Minor  $40,000
Replacement of ballistic vests and other miscellaneous equipment.
410.525 Constable Costs $3,000

Costs incurred for the use of Constables to assist with Prisoner Transports, Prisoner Security, etc. according to the Legislative Constable Fee Bill.

Total Police Protection – General Expenditures $3,640,117

FIRE PROTECTION

PURPOSE: The First Class Township Code permits municipal contributions for funding a volunteer fire department. The Township budgets monies for general operations, insurance coverage, Workers Compensation Insurance and provides funding for capital equipment purchases via The Fire Equipment Escrow Fund.

The Township also provides administrative support services including the use of office facilities and equipment.

411.165 Fire Department Relief Association State Aid $125,000

State pass-thru to Fire Department for statutory expenditures as authorized by Act 84.

Total Fire Protection Expenditures $125,000

AMBULANCE SERVICE

412.300 Contributions West Shore EMS $40,000

Monies to be refunded to the West Shore EMS at $35.00 per month for each basic life support response in the Township minus $75.00 per month for each basic life support mutual aid response in the Township subject to West Shore EMS actively pursuing the collection of bad debt incurred by Township residents.

Total Ambulance Service Expenditures $40,000
COMMUNITY DEVELOPMENT

PURPOSE: The 2010 Census identified Upper Allen Township as having a 17.7% population increase from 2000 to 2010, making it one of the fastest growing municipalities in Cumberland County. The Township’s Community Development Department provides the following services through this funding category:

- Building Code Enforcement & Inspections
- Subdivision and Land Development
- Zoning Variances and Special Exceptions
- Technical Assistance
- Municipal Code Enforcement

The Township authorizes the following staffing level:

<table>
<thead>
<tr>
<th>Position</th>
<th>2008</th>
<th>2009</th>
<th>2010</th>
<th>2011</th>
<th>2012</th>
<th>2013</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td>Planner/Director/Zoning Officer</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Asst. Code/Zoning Officer/IT</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
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<tr>
<td>Building Inspector</td>
<td>1</td>
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<td>1</td>
<td>0</td>
<td>1</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Fire Marshal/Bldg. Inspector</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
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<tr>
<td>Secretary</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Township Engineer/Director</td>
<td>1</td>
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<td>1</td>
<td>1</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Director/Code/Zoning Officer</td>
<td>0</td>
<td>0</td>
<td>1</td>
<td>1</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Assistant Building Inspector</td>
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<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
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<tr>
<td>Asst. to Engineer (part-time)</td>
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<td>1</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
</tbody>
</table>

414.130 Salaries—Township Planner/Director $65,000

The Township Planner/Director is responsible for overseeing all activities within the department, including all subdivision/land development activities within the Township.

414.140 Salaries—Community Development Staff $158,514

The Community Development Department staff includes the Assistant Zoning/Code Officer, Fire Marshal and Secretary.

414.156 Health Care & Life Insurance $113,086

414.160 Non Uniform Pension Contribution $22,045

414.161 FICA Taxes $17,481

414.162 Unemployment Compensation $2,544

414.180 Overtime Wages $5,000
414.191  Code Enforcement Clothing Allowance  $1,000  
Boots, uniform shirts/jackets, miscellaneous uniform items.

414.200  Materials & Supplies  $1,500  
File folders, labels, batteries, miscellaneous expenses.

414.242  Fire Marshal Expense  $1,000  

414.251  Computer Expense  $15,600  
Geographic Information System (GIS) upgrades and software support.

414.253  Vehicle Maintenance & Repairs  $2,000  
Operating costs including fuel, oil, tires and state inspections for two vehicles.

414.300  General Expense  $18,500  
Forms, mileage expense, etc.

414.301  Recycling Education Program Expense  $200  

414.312  Professional Services – Zoning Ordinance  $5,000  

414.313  Professional Services – Engineering & Inspections  $31,000  
Miscellaneous engineering and building plan review and inspections.

414.314  Professional Services – Legal  $10,000  
Township Solicitor fees.

414.315  Professional Services – Legal – Zoning Hearing Board  $2,500  
ZHB Solicitor fees.

<table>
<thead>
<tr>
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</thead>
<tbody>
<tr>
<td>Cases</td>
<td>8</td>
<td>21</td>
<td>11</td>
<td>9</td>
<td>7</td>
<td>2</td>
<td>4</td>
<td>3</td>
<td>2</td>
<td>4</td>
</tr>
</tbody>
</table>

ZONING HEARING BOARD CASES

Last updated 3/24/2014
414.317 Professional Services – Comprehensive Plan $1,000
414.319 Professional Services – Subdivisions $750
414.321 Communication Expense $850
414.340 Publications & Code Books $2,000
414.341 Advertising $4,000

Subdivision, Zoning and Land Development issues.

414.342 Printing $750
Building permit applications, business cards, letterhead, etc.

414.352 Liability & Property Insurance $3,000
414.354 Workman’s Compensation $892
414.420 Professional Association Memberships $1,000

American Planning Association and BOCA.

414.470 Training $4,000
Funding for Department personnel to attend training seminars and workshops sponsored by the Commonwealth of Pennsylvania, Pennsylvania Municipal League and other governmental organizations and/or “job related” professional development courses including required certifications and testing.

414.530 Planning/Zoning Expense $1,500
Stenographic services, maps, copies of land development plans, recording of plans, mylars, etc.

414.750 Equipment Purchases – Minor $300

Total Community Development Expenditures $492,012
EMERGENCY MANAGEMENT

PURPOSE: The Commonwealth of Pennsylvania requires all municipalities to have an emergency management service that would be responsible for disaster relief and control.

Upper Allen Township utilizes the services of an appointed Emergency Management Coordinator for direction in case of an incident.

415.300 General Expense $2,500
415.305 Emergency Notification System $11,975

2014 contract with BlackBoard, Inc., Public Notification System

Total Emergency Management Expenditures $14,475

PUBLIC WORKS – GENERAL

PURPOSE: The Public Works Department is responsible for maintaining physical facilities in the Township, including roads, bridges, storm water systems, detention ponds, parks, buildings and rights-of-way.

In addition, the Public Works Department responds to emergency calls, such as snow removal, storm clean-up, accidents and road closings.

Services provided by the Public Works Department include the following:

- Road and Street Maintenance
- Storm Water System Maintenance
- Sign Maintenance
- Park Maintenance
- Detention Pond Maintenance
- Sinkhole Repair
- Bridge Inspections
- Inspection of New Roads
- Tree Trimming
- Building Maintenance
- Snow and Ice Removal
- Leaf and Branch Composting

The current authorized staffing level is as follows:
The Public Works Director and Assistant supervise and assist in the performance of a variety of maintenance/construction activities in a customer service environment.

Equipment operators, skilled and unskilled laborers. Two Laborer II’s are assigned to the Public Works Department during the Fall & Winter months.

$400.00 per employee, includes $50.00 shoe allowance for steel toe shoes.
<table>
<thead>
<tr>
<th>Account Code</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>430.200</td>
<td>Materials &amp; Supplies</td>
<td>$5,500</td>
</tr>
<tr>
<td></td>
<td>Small tools, hardware, oxygen, acetylene, propane, paint, steel, wood, miscellaneous small items.</td>
<td></td>
</tr>
<tr>
<td>430.251</td>
<td>Computer Expense</td>
<td>$6,000</td>
</tr>
<tr>
<td></td>
<td>Software support and computer maintenance.</td>
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</tr>
<tr>
<td>430.300</td>
<td>General Expense</td>
<td>$5,500</td>
</tr>
<tr>
<td></td>
<td>Gloves, respirators, chaps &amp; chain saw safety equipment, signal light controls, minor repairs, reference materials/books, etc.</td>
<td></td>
</tr>
<tr>
<td>430.313</td>
<td>Professional Services Engineering</td>
<td>$20,000</td>
</tr>
<tr>
<td></td>
<td>MS4 requirements and engineering consulting services.</td>
<td></td>
</tr>
<tr>
<td>430.317</td>
<td>CDL Drug Testing</td>
<td>$500</td>
</tr>
<tr>
<td></td>
<td>Federally mandated drug and alcohol testing for all employees with Commercial Drivers Licenses (administered through Capital Region Council of Governments).</td>
<td></td>
</tr>
<tr>
<td>430.321</td>
<td>Communication Expense</td>
<td>$4,000</td>
</tr>
<tr>
<td></td>
<td>Costs for radio maintenance, cellular phones and pagers.</td>
<td></td>
</tr>
<tr>
<td>430.340</td>
<td>Publications/Code Books</td>
<td>$250</td>
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<tr>
<td>430.352</td>
<td>Liability &amp; Property Insurance</td>
<td>$13,329</td>
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<tr>
<td>430.354</td>
<td>Workman’s Compensation</td>
<td>$19,000</td>
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<tr>
<td>430.380</td>
<td>Equipment Repairs</td>
<td>$1,500</td>
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<tr>
<td></td>
<td>Repairs to small equipment such as electric tools, chain saws, blower, etc.</td>
<td></td>
</tr>
<tr>
<td>430.384</td>
<td>Equipment Rentals</td>
<td>$8,000</td>
</tr>
<tr>
<td></td>
<td>Roadside grader, chipper for curbside brush, miscellaneous tools not owned by the Township.</td>
<td></td>
</tr>
</tbody>
</table>
430.450  Contracted Services  $4,000

Miscellaneous tree removal needs.

430.470  Public Works Training  $1,500

430.750  Equipment Purchases – Minor  $3,500

Miscellaneous small hand tools and equipment replacements.

430.751  Recycle Bins Purchases  $1,000

Purchase of recycle bins for sale to Township residents.

Total Public Works General Expenditures  $822,435

**PUBLIC WORKS – VEHICLE EXPENSE**

435.140  Salary – Mechanic  $46,874

435.156  Health & Life Insurance  $25,181

435.160  Contribution – Non Union Pension Fund  $10,161

435.161  FICA Taxes  $3,586

435.162  Unemployment Compensation  $468

435.231  Gas and Oil  $45,000

Vehicle fuel and oil for Public Works and Parks Department Township-owned vehicles.

435.253  Vehicle Maintenance & Repairs  $50,000

State inspections and all vehicle maintenance and repairs.

435.254  Tires and Tubes  $5,000

Vehicle tires, tubes, rims, flat repairs, etc.

435.354  Workers Compensation  $2,100

435.470  Training – Mechanic  $500
435.750  Equipment Purchases  $2,000  
Minor equipment purchases for vehicles such as tire chains, safety equipment, etc.

435.475  Vehicle First Aid Kits and Maintenance  $1,300

Total Vehicle Expenditures  $192,170

PUBLIC WORKS – CONSTRUCTION & REBUILDING

439.610  Special Projects  $50,000  
Funding for emergency sink holes repair and other unanticipated public works projects.

Total Construction & Rebuilding Expenditures  $50,000

Total Public Works Expenditures  $1,064,605

RECREATION

Purpose: The Township participates in the Mechanicsburg Area Recreation Board with the Boroughs of Mechanicsburg and Shiremanstown and the Mechanicsburg Area School District. The Township is responsible for approximately 15% of the total Recreation Department’s salary and benefit budget. The Board provides summer park programs, classes and group trips. In addition, the Board is responsible for administering the permits for the athletic and park facilities.

452.200  Materials & Supplies Recreation Programs  $1,500  
Funding for arts & crafts and summer program activities.

452.212  Neighborhood Transportation  $660

452.540  Contribution – Salaries Recreation Staff  $48,831

Total Recreation  $50,991
PARKS

PURPOSE: The Parks Department is responsible for the daily maintenance and upkeep of all Township Parks and Facilities.

The authorized staffing levels for the Parks Department are as follows:

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
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</thead>
<tbody>
<tr>
<td>Parks Maintenance Supervisor</td>
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<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
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<tr>
<td>Parks Maintenance (Laborer II)</td>
<td>2</td>
<td>1</td>
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<tr>
<td>Parks Maintenance (Laborer I)</td>
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<td>0</td>
<td>1</td>
<td>0</td>
</tr>
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<table>
<thead>
<tr>
<th>Seasonal Position</th>
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<th></th>
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<th></th>
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<tbody>
<tr>
<td>Park Maintenance Laborer</td>
<td>4</td>
<td>4</td>
<td>4</td>
<td>4</td>
<td>4</td>
<td>4</td>
</tr>
</tbody>
</table>

454.140   Salary – Staff             $93,495

The Parks Maintenance and Scheduling Coordinator, one Parks Maintenance Laborer II, and one Parks Maintenance Laborer I are assigned full time to the Parks & Recreation Department during the spring and summer months. In addition, four full time seasonal positions are utilized during this period to assist.

454.156   Health Care & Life Insurance $30,179

454.160   Non Uniform Pension Contribution $13,011

454.161   FICA Taxes                   $7,152

454.162   Unemployment Compensation    $1,895

454.191   Uniform Allowance            $450

454.251   Computer Expense             $2,400

454.300   General Expense              $1,500

Small tools, hardware, paint, restroom maintenance and supplies, insect spray, etc.

454.352   Liability & Property Insurance $6,600

454.354   Workman’s Compensation       $4,200
454.360 Utilities $15,500
Electricity, water and sewage for concession stands and water for irrigation of ball fields.

454.369 Restroom Supplies $3,600

454.371 Maintenance & Repairs – Grounds/Trails/Grantham Pond $42,500
Park grounds/trails maintenance including the purchase of diamond tex for ball fields.

454.373 Maintenance & Repairs – Buildings $7,000
Misc. vandalism repairs.

454.374 Maintenance & Repairs – Equipment $6,000
Repairs or maintenance to any park mowing equipment or tools.

454.380 Porta-John Rentals $1,500

454.450 Contracted Services – Parks Mowing $3,500
Contracted park mowing services in Simpson and Grantham Parks.

454.470 Staff Development $500
Environmental Advisory Council and PA Park & Recreational Society expenses.

454.750 Equipment Purchases & Replacement $2,500
Minor equipment purchases and misc. hand tools.

Total Parks Expenditures $243,482

COMMUNITY SERVICES

PURPOSE: The First Class Township Code permits the Township to provide funding for private organizations that provide services in the Township.

458.541 Contribution – Joseph T. Simpson Public Library $18,000

Total Community Services Expenditures $18,000
DEBT SERVICE

PURPOSE: Municipal borrowing consists of setting policy and the procedures to be followed in incurring debt and planning for the funding to meet debt service requirements. State law controls the ability of local government to incur debt.

471.100 Series of 2002 – Principal $150,000
471.200 Series of 2011 – Principal $175,000
472.100 Series of 2002 – Interest $46,463
472.210 Series of 2011 – Interest $230,369
475.000 Fiscal Agent Fees $1,100

Total Debt Service & Fiscal Agent Fees $602,932

INSURANCE

486.355 Self-Insurance (Property Damage) $500

Reimbursements for Township damages to private property.

Total Insurance Expenditures $500

REFUNDS

491.300 Miscellaneous Refunds $500

Total Refunds of Prior Years Receipts $500

Total Departmental Expenditures $7,253,889
**TRANSFER TO OTHER FUNDS**

**PURPOSE:** Inter fund transfers are required to properly allocate costs to appropriate funds.

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>492.020</td>
<td>Transfer to Street Light Fund</td>
<td>$13,500</td>
</tr>
<tr>
<td></td>
<td>Street light costs for intersections on major roads within the Township.</td>
<td></td>
</tr>
<tr>
<td>492.300</td>
<td>Transfer to Capital Reserve Fund</td>
<td>$1,000,000</td>
</tr>
<tr>
<td>492.420</td>
<td>Transfer to Road Improvement Fund</td>
<td>$356,053</td>
</tr>
</tbody>
</table>

**Total Transfers to Other Funds**  
$1,369,553

**TOTAL EXPENDITURES & OTHER**  
$8,623,442

**FINANCING USES**

**TOTAL ASSETS, REVENUES & OTHER**  
$9,189,257

**FINANCING SOURCES**

**ENDING GENERAL FUND BALANCE**  
$565,815
UPPER ALLEN TOWNSHIP

2014 STREET LIGHT FUND (02)
PURPOSE: The First Class Township Code authorizes municipalities to place street lights on streets, roads and highways in order to enhance public safety. The code also allows Townships to enter into agreements with power companies to provide the lighting and to assess adjacent property owners for the costs of maintaining the lights.

ASSETS

Beginning Fund Balance $38,897

REVENUES

301.100 Tax Levy – Current Year $45,000
All improved property within 250 feet of a street light is assessed a fee. The Street Light Fund is broken down into districts to accurately account for the cost of street lights in each development. Fees will range from a low of $.29 to a high of $.69 to reflect the actual cost by district for street lights.

301.200 Tax Levy – Prior Year $1,000
Year 2013 street light taxes collected in January and February 2014.

341.000 Interest $90

392.000 Transfer from General Fund $13,500
Funding for street lighting in parks/recreation areas and Winding Hill Interchange and Lisburn Road Interchange.

Total Revenues $59,590

Total Assets and Revenues $98,487

EXPENDITURES

434.100 Street Lighting $55,000

Total Expenditures $55,000

Ending Fund Balance $43,487
UPPER ALLEN TOWNSHIP

2014 HYDRANT FUND (03)
PURPOSE: The First Class Township Code authorizes municipalities to install hydrants for fire protection. The code also allows Townships to enter into agreements with water companies to provide water service and to assess adjacent property owners for the costs of maintaining the hydrants.

The Hydrant Fund is a self-sustaining fund which may be subject to cost increases passed on to the Township from the water companies.

ASSETS

Beginning Fund Balance $166,928

REVENUES

301.100 Tax Levy – Current Year $87,000

The Township levy is .05873 mills on all improved properties within 780 feet of a fire hydrant.

301.200 Tax Levy – Prior Years $500

Year 2012 hydrant taxes collected in January and February 2013.

341.000 Interest $500

Total Revenues $88,000

Total Assets and Revenues $254,928

EXPENDITURES

448.363 Hydrant Service $87,500

Total Expenditures $87,500

Ending Fund Balance $167,428
UPPER ALLEN TOWNSHIP

2014
SEWER OPERATING FUND BUDGET (08)
**PURPOSE:** The Sewer Operating Fund is a proprietary fund for the Township’s wastewater treatment facilities. User fees, tapping fees, and reservation of capacity fees generate the revenues needed to fund the operation of the sanitary sewer system, including the collection, treatment and disposal of sewage sludge and implementation of needed capital improvements.

The Township owns, operates and maintains the 1.10 mgd Grantham wastewater treatment plant, approximately 100 miles of sewer lines, 2,300 manholes, and eight sewage pumping stations. In addition, the Township owns the right to capacity of 1.986 mgd at the Lower Allen Township Authority wastewater treatment plant located in Fairview Township.

**ASSETS**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Beginning Fund Balance</td>
<td>$2,811,357</td>
</tr>
</tbody>
</table>

**REVENUES**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>341.000 Interest Earnings</td>
<td>$6,000</td>
</tr>
<tr>
<td>341.100 Interest Earnings – Tapping Fees</td>
<td>$1,000</td>
</tr>
<tr>
<td>Interest earned from Township residents paying tapping fees on installment plan.</td>
<td></td>
</tr>
<tr>
<td>355.050 State Aid – Non-Uniform Pension Fund</td>
<td>$30,000</td>
</tr>
<tr>
<td>Sewer Department receives 13% of State funding.</td>
<td></td>
</tr>
<tr>
<td>360.010 Sewer Rentals</td>
<td>$3,940,035</td>
</tr>
<tr>
<td>Based on current connections and projected number of new connections.</td>
<td></td>
</tr>
<tr>
<td>360.019 Reservation of Capacity (ROC) Fees</td>
<td>$2,016</td>
</tr>
<tr>
<td>To reserve capacity in sewer system developer may enter into a ROC Agreement or pay tapping fees in full; ROC fees based on existing ROC agreements and anticipated new agreements.</td>
<td></td>
</tr>
<tr>
<td>360.020 Tapping Fees</td>
<td>$399,198</td>
</tr>
<tr>
<td>Based on development specific tapping fees, previous payments, and projected number of new connections.</td>
<td></td>
</tr>
<tr>
<td>360.030 Sewer Penalties (Delinquent Collections)</td>
<td>$20,000</td>
</tr>
</tbody>
</table>
364.140 Sewer Connection Inspection Fees $8,755

Building sewer inspection fees for Township, developer and privately constructed sewer extensions and other miscellaneous sewer connections.

364.150 Septic System Permit Fees $300

New permit and repair permit fees; work is performed by the primary Township SEO.

364.160 OLSDS Program Administrative Fees $2,540

Program administration and certified hauler registration fees.

380.100 Miscellaneous Revenues $5,000

Municipal rebate/refund of excavator and designer contractor fees paid to PA One Call as allowed under Section 3.1(g) of Act 287, as amended, and any other miscellaneous revenue.

Total Revenues $4,414,844

Total Assets and Revenues $7,226,201

EXPENDITURES

SANITARY SEWER COLLECTION SYSTEM

<table>
<thead>
<tr>
<th>Full-Time Positions</th>
<th>2009</th>
<th>2010</th>
<th>2011</th>
<th>2012</th>
<th>2013</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td>Maintenance Chief</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Maintenance Laborer</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
</tr>
</tbody>
</table>

421.140 Salaries & Wages – Maintenance Chief and Assistant $68,946

Primarily responsible for pumping station equipment service and maintenance; also responsible for cleaning sewer lines, painting buildings and equipment, cutting grass and general light maintenance.

421.180 Overtime Wages $650
<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>421.200</td>
<td>Materials &amp; Suppliers</td>
<td>$1,000</td>
</tr>
<tr>
<td></td>
<td>Pumping station and sewage collection system items including weed killer, gloves, marker paint, odor control materials, etc.</td>
<td></td>
</tr>
<tr>
<td>421.251</td>
<td>Computer Expense</td>
<td>$1,680</td>
</tr>
<tr>
<td>421.253</td>
<td>Vehicle Operating Expense</td>
<td>$2,000</td>
</tr>
<tr>
<td></td>
<td>Light trucks and vacuum/flusher truck.</td>
<td></td>
</tr>
<tr>
<td>421.300</td>
<td>General Expense</td>
<td>$500</td>
</tr>
<tr>
<td></td>
<td>Expenses associated with sewer blockages/back-ups (e.g., contract services, chemicals).</td>
<td></td>
</tr>
<tr>
<td>421.313</td>
<td>Professional Services – Engineering</td>
<td>$3,750</td>
</tr>
<tr>
<td></td>
<td>Continuing engineering services including 12 SAB Meetings per year, Annual Consulting Engineer’s Inspection and Report, Chapter 94 Reports, invoice reports, annual tapping fee updates, annual update on ROC Fee and non-residential rate calculations, sewerage facilities operations and general consultation on regulatory matters.</td>
<td></td>
</tr>
<tr>
<td>421.315</td>
<td>Contractual Services – Infiltration and Inflow Program (I/I)</td>
<td>$150,000</td>
</tr>
<tr>
<td></td>
<td>Professional and contract services and equipment associated with ongoing comprehensive I/I strategy including investigative and rehabilitation work.</td>
<td></td>
</tr>
<tr>
<td>421.316</td>
<td>Contractual Services – Sewer and Manhole Restoration</td>
<td>$75,000</td>
</tr>
<tr>
<td></td>
<td>Maintenance and rehabilitation program for sewer and manhole repairs and improvements not relative to infiltration and inflow; and, minor Township sewer extensions.</td>
<td></td>
</tr>
<tr>
<td>421.321</td>
<td>Communication Expense</td>
<td>$1,680</td>
</tr>
<tr>
<td></td>
<td>Pumping station cellular alarm monitoring services.</td>
<td></td>
</tr>
<tr>
<td>421.322</td>
<td>PA One Call</td>
<td>$3,500</td>
</tr>
<tr>
<td></td>
<td>Membership and per-call fees.</td>
<td></td>
</tr>
</tbody>
</table>
421.360 Utilities – Pumping Stations (8) $65,000

Electricity, fuel oil for backup generators, and water service.

421.374 Maintenance & Repairs – Pumping Stations and Sewage Collection and Conveyance Facilities $16,985

Expenses associated with required upgrades, repairs and preventive maintenance on pumping stations and sewage collection and conveyance facilities (see accompanying breakdown).

421.384 Rental of Equipment $250

421.740 Small Equipment $12,500

Unanticipated equipment replacements for pumping stations and sewage collection and conveyance facilities.

421.750 Minor Equipment Purchases $1,500

Unanticipated tool requirements, replacement tools, and safety equipment needs.

Total Sanitary Sewer Collection System $404,941

SANITARY SEWER DISPOSAL SYSTEM

422.140 Salaries – Superintendent & Staff $151,310

<table>
<thead>
<tr>
<th>Full-Time Positions</th>
<th>2009</th>
<th>2010</th>
<th>2011</th>
<th>2012</th>
<th>2013</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td>Superintendent</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>WWTP Operators</td>
<td>2</td>
<td>2</td>
<td>2</td>
<td>2</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>WWTP Laborer</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>1</td>
<td>1</td>
</tr>
</tbody>
</table>

422.180 Overtime Wages $1,600

422.191 Uniform Allowance $5,000

422.200 Materials & Supplies - WWTP $1,000

Office and cleaning supplies, gloves, trash bags, etc.
<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>422.222</td>
<td>Chemicals for Sewage Treatment</td>
<td>$20,000</td>
</tr>
<tr>
<td></td>
<td>Alum, chlorine and polymers; all chemicals are bid through the Capital Region COG.</td>
<td></td>
</tr>
<tr>
<td>422.225</td>
<td>Laboratory Supplies and Analysis</td>
<td>$20,000</td>
</tr>
<tr>
<td></td>
<td>Chemicals, laboratory equipment and contracted wastewater analysis, equipment calibration.</td>
<td></td>
</tr>
<tr>
<td>422.251</td>
<td>Computer Expense</td>
<td>$4,540</td>
</tr>
<tr>
<td></td>
<td>Hardware, software and IT requirements.</td>
<td></td>
</tr>
<tr>
<td>422.253</td>
<td>Vehicle Operating Expense</td>
<td>$7,000</td>
</tr>
<tr>
<td></td>
<td>Fuel and oil, inspections, repairs, tires, etc. for plant vehicles.</td>
<td></td>
</tr>
<tr>
<td>422.300</td>
<td>General Expense</td>
<td>$2,500</td>
</tr>
<tr>
<td></td>
<td>Annual DEP NPDES Permit ($1,250); DEP Operator Certification – Chapter 301 Annual Service Fee ($150); PA DEP Annual Storage Tank Permit ($50); Annual SCBA fire extinguisher inspection and cylinder replacements; calibration gas; filters; AED (defib.) batteries/pads.</td>
<td></td>
</tr>
<tr>
<td>422.310</td>
<td>Professional Services – Accounting Software</td>
<td>$3,500</td>
</tr>
<tr>
<td></td>
<td>Dallas Data support agreement; 3rd Element annual fee; and other IT costs.</td>
<td></td>
</tr>
<tr>
<td>422.313</td>
<td>Professional Services – Engineering</td>
<td>$3,750</td>
</tr>
<tr>
<td></td>
<td>Continuing engineering services including 12 SAB Meetings per year, Annual Consulting Engineer’s Inspection and Report, Chapter 94 Reports, invoice reports, annual tapping fee updates, annual update on ROC Fee and non-residential rate calculations, sewerage facilities operations and general consultation on regulatory matters.</td>
<td></td>
</tr>
<tr>
<td>422.321</td>
<td>Communication Expense</td>
<td>$1,600</td>
</tr>
<tr>
<td></td>
<td>Plant telephone, Internet service, cell telephones, and auto-dialer alarm service.</td>
<td></td>
</tr>
<tr>
<td>Code</td>
<td>Description</td>
<td>Amount</td>
</tr>
<tr>
<td>--------</td>
<td>------------------------------------------------------------------</td>
<td>----------</td>
</tr>
<tr>
<td>422.360</td>
<td><strong>Utilities</strong></td>
<td>$110,000</td>
</tr>
<tr>
<td></td>
<td>Water, fire hydrant service, electricity and fuel oil for backup</td>
<td></td>
</tr>
<tr>
<td></td>
<td>generators.</td>
<td></td>
</tr>
<tr>
<td>422.374</td>
<td><strong>Maintenance &amp; Repairs</strong></td>
<td>$10,741</td>
</tr>
<tr>
<td></td>
<td>Expenses associated with required maintenance, repairs, parts</td>
<td></td>
</tr>
<tr>
<td></td>
<td>replacements supplies, and preventive maintenance on WWTP</td>
<td></td>
</tr>
<tr>
<td></td>
<td>equipment and structures (see accompanying breakdown).</td>
<td></td>
</tr>
<tr>
<td>422.384</td>
<td><strong>Equipment Rentals</strong></td>
<td>$250</td>
</tr>
<tr>
<td>422.385</td>
<td><strong>Sewage Conveyance/Treatment Rental, Lower Allen</strong></td>
<td>$800,000</td>
</tr>
<tr>
<td></td>
<td>Township Authority</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Costs based on Lower Allen Township Authority’s previous year’s</td>
<td></td>
</tr>
<tr>
<td></td>
<td>operating costs and Upper Allen Township’s proportionate share</td>
<td></td>
</tr>
<tr>
<td></td>
<td>of total flow for the previous year.</td>
<td></td>
</tr>
<tr>
<td>422.386</td>
<td><strong>Prior Year Rentals Due – LATA</strong></td>
<td>$50,000</td>
</tr>
<tr>
<td>422.450</td>
<td><strong>Sludge Disposal</strong></td>
<td>$65,000</td>
</tr>
<tr>
<td></td>
<td>Expenses primarily include landfill disposal, farm application</td>
<td></td>
</tr>
<tr>
<td></td>
<td>and storage costs, soils testing, sludge testing, permitting,</td>
<td></td>
</tr>
<tr>
<td></td>
<td>and lime costs.</td>
<td></td>
</tr>
<tr>
<td>422.740</td>
<td><strong>Small Equipment</strong></td>
<td>$5,000</td>
</tr>
<tr>
<td></td>
<td>Unanticipated facility repairs and improvements requirements.</td>
<td></td>
</tr>
<tr>
<td>422.750</td>
<td><strong>Minor Equipment Purchase</strong></td>
<td>$1,000</td>
</tr>
<tr>
<td></td>
<td>Unanticipated minor equipment including safety items and</td>
<td></td>
</tr>
<tr>
<td></td>
<td>office furnishings.</td>
<td></td>
</tr>
<tr>
<td><strong>Total Sanitary Sewer Disposal System</strong></td>
<td></td>
<td><strong>$1,263,791</strong></td>
</tr>
</tbody>
</table>
SANITARY SEWER – ADMINISTRATION

<table>
<thead>
<tr>
<th>Full-Time Positions</th>
<th>2009</th>
<th>2010</th>
<th>2011</th>
<th>2012</th>
<th>2013</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sewer Dept. Manager</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Sewer Dept. Asst. Manager</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>1</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Accounts Clerk</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1 (P/T)</td>
<td>1 (P/T)</td>
</tr>
<tr>
<td>Secretary</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Assist. Bookkeeper (1/2)</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>IT Person (1/4)</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Manager (1/4)</td>
<td>0</td>
<td>0</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Assistant Manager (1/4)</td>
<td>0</td>
<td>0</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Accountant (1/4)</td>
<td>0</td>
<td>0</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
</tr>
</tbody>
</table>

423.120 Salary – Sewer Department Manager & Secretary $162,342

423.140 Salaries – Office Staff $113,649

Office staff includes the part-time Billing Clerk, Assistant Bookkeeper (1/2 salary), IT Person (1/4 salary), Manager (1/4 salary), Assistant Manager (1/4 salary), Accountant (1/4 salary).

423.156 Health Care Insurance/Expense $202,237

Health Care, Vision and Dental insurance are provided for all full-time employees. Also includes miscellaneous medical expenses, emergencies, inoculations.

423.160 Contribution – Non-Uniform Pension Fund $98,563

Required employer Pension Fund contribution.

423.161 FICA Taxes $38,192

423.162 Unemployment Compensation $4,909

423.180 Overtime Wages $750

423.200 Materials & Supplies $2,500

Ink cartridges, printheads, paper, laser invoices, and misc. office supplies.
<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>423.251</td>
<td>Computer Expense</td>
<td>$1,300</td>
</tr>
<tr>
<td></td>
<td>Hardware and software purchases and/or upgrades as required.</td>
<td></td>
</tr>
<tr>
<td>423.253</td>
<td>Vehicle Maintenance and Repairs</td>
<td>$450</td>
</tr>
<tr>
<td>423.300</td>
<td>General Expenses</td>
<td>$23,000</td>
</tr>
<tr>
<td></td>
<td>General obligation bond management costs, advertisement</td>
<td></td>
</tr>
<tr>
<td></td>
<td>fees relative to bond issue trustee and paying agent fees,</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Presstek-Formax folder sealer service contract, legal</td>
<td></td>
</tr>
<tr>
<td></td>
<td>ads/notices (proofs-of-publication), employment ads, water</td>
<td></td>
</tr>
<tr>
<td></td>
<td>consumption records, business invoices, and printing/copying</td>
<td></td>
</tr>
<tr>
<td></td>
<td>services, General Code updates, USPS pre-sorted mailing</td>
<td></td>
</tr>
<tr>
<td></td>
<td>permit fee, PA Bulletin recording fees.</td>
<td></td>
</tr>
<tr>
<td>423.305</td>
<td>Tapping Fee/Sewer Rental Refunds</td>
<td>$500</td>
</tr>
<tr>
<td>423.309</td>
<td>On Lot Sewage Disposal System</td>
<td>$1,250</td>
</tr>
<tr>
<td></td>
<td>SEO services, postage, forms and copy services.</td>
<td></td>
</tr>
<tr>
<td>423.310</td>
<td>Professional Services – Software &amp; Support</td>
<td>$15,000</td>
</tr>
<tr>
<td></td>
<td>Dallas Data Support agreement and training and Permit-N-</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Force; Third Element support yearly fee and backup; ESRI</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Maintenance Agreement and additional license; AutoCAD</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Civil 3D Annual Subscription - $950; IT Pipes software</td>
<td></td>
</tr>
<tr>
<td></td>
<td>support agreement and license; and unanticipated services.</td>
<td></td>
</tr>
<tr>
<td>423.311</td>
<td>Professional Services – Auditing</td>
<td>$7,355</td>
</tr>
<tr>
<td></td>
<td>Auditing services and other financial management activities.</td>
<td></td>
</tr>
<tr>
<td>423.312</td>
<td>Professional Services – General Engineering Services &amp; GIS Services</td>
<td>$16,500</td>
</tr>
<tr>
<td></td>
<td>General Project Management (technical advice &amp; assistance,</td>
<td></td>
</tr>
<tr>
<td></td>
<td>regulatory issues, etc.); monthly meetings with CET,</td>
<td></td>
</tr>
<tr>
<td></td>
<td>telephone conv.; operations assistance; AutoCAD updates &amp;</td>
<td></td>
</tr>
<tr>
<td></td>
<td>assistance; GIS Mapping updates &amp; data input.</td>
<td></td>
</tr>
<tr>
<td>423.313</td>
<td>Professional Services – Specific Engineering Projects</td>
<td>$17,500</td>
</tr>
</tbody>
</table>
423.314 Professional Services – Legal $12,000
Township Solicitor; other legal fees.

423.315 Professional Services – Inspection/Test of Township $9,775
Inspection/testing of Township or privately constructed sewer main extensions and building sewers, developer and other miscellaneous building sewers or connections; and annual Township contracted sewer repair work.

423.321 Communication Expense $1,500

423.325 Postage $12,000
Sewer billings and routine postage.

423.352 Property and Liability Insurance $34,000

423.354 Workers Compensation $10,914

423.355 CDL Drug Testing and Criminal Background Checks $250
Federally mandated drug testing for all employees with Commercial Drivers Licenses and PA State Police criminal background checks.

423.424 IGCA Admin Fees/Elec. $100

423.470 Training and Licensing – Staff $4,500
Funding for professional licensing and memberships and for staff training, seminars, workshops and job related professional development courses.

423.474 Debt Service – Series of 1992 $750,000

423.476 Debt Service – Series of 2010 $281,388
15-year debt service in the amount of $7,777,265 for projects that included Grantham WWTP BNR Upgrade; Country Estates Sanitary Sewer Extension; and LATA Solids Processing Facility. All projects completed.
423.477 Debt Service – Series of 2011 $50,000
Annual lease of Township administrative facilities.

423.478 Debt Service – Series of 2012 $602,063
20-year debt service in the amount of $8,839,223 for projects that include LATA WWTP BNR Upgrade (complete); Grantham WWTP BNR Upgrade (complete); Grantham WWTP Screening/Pumping Upgrade (complete); Grantham WWTP Digester Improvements (complete); Grantham WWTP Administration Building; and Grantham WWTP Garage.

423.482 Delinquent Collection Costs $3,500
Filing and removal of liens; collection agency costs.

423.745 Small Equipment/Furniture $2,000
Unanticipated department furnishings and supplies.

423.750 Minor Equipment Purchases – Office $2,000
Unanticipated department equipment needs.

486.100 Self Insurance – Property Damages $7,000
Property damage reimbursements due to sanitary sewer blockages and backups.

Total Sewer Administration Expenditures $2,488,987
Total Sewer Operating Fund Expenditures $4,157,719
Ending Fund Balance $3,068,482
UPPER ALLEN TOWNSHIP

2014 SEWER RESERVE FUND (09)
PURPOSE: The Sewer Reserve Fund was established to fund capital improvements in the Upper Allen Township Wastewater Treatment Plant and Collection System.

ASSETS

Cash on Hand $3,477,663

REVENUES

341.000 Interest $12,500

Total Revenues $12,500

Total Assets and Revenues $3,490,163

EXPENDITURES

429.759 Capital Expenditure – Grantham WWTP Admin Building $0

Total estimated cost: $1,535,791 - $1,335,004 for construction; $0 for contingency; $20,000 for mobilization and demobilization; $91,000 for design and specs; $10,500 for permitting; $2,000 for bid/award/administration; $2,737 for geotechnical services; $7,650 for surveying; $1,500 for concrete testing; $65,400 for construction phase engineering services. Project funded by Series of 2012 Bond.

429.763 Capital Expenditure – Grantham WWTP Garage/Vehicle Fleet Storage Building $0

Total estimated cost: $913,163 - $665,024 for construction; $99,754 for contingency; $20,000 for mobilization and demobilization; $54,000 for design and specs; $24,500 for permitting; $2,000 for bid/award/administration; $1,785 for geotechnical services; $1,000 for surveying; $1,500 for concrete testing; $43,600 for construction phase engineering services. Project funded by Series of 2012 Bond.

429.765 Capital Expenditure – Identified High Priority Sanitary Sewer Line Replacements $300,000

Total estimated cost: $150,000 - allocation for replacement of leaking and defective sewer lines located in high priority mini-basins.
<table>
<thead>
<tr>
<th>ID</th>
<th>Description</th>
<th>Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>429.766</td>
<td><strong>Capital Expenditure – Aeration System Installation in Pumping Station Nos. 5 and 7</strong></td>
<td>$20,000</td>
</tr>
<tr>
<td></td>
<td>Total estimated cost: $20,000 – Rosegarden Pumping Station No. 5 ($10,943); Bowmansdale Pumping Station No. 7 ($9,057).</td>
<td></td>
</tr>
<tr>
<td>429.771</td>
<td><strong>Capital Expenditure – Televising Equipment</strong></td>
<td>$250,000</td>
</tr>
<tr>
<td></td>
<td>Total estimated cost - $230,000-$250,000; based on budget estimate from Rausch Electronics; includes box truck chassis (to be purchased by Township) equipped with sewer main and lateral televising equipment, mechanical equipment, and computer control equipment.</td>
<td></td>
</tr>
<tr>
<td>429.775</td>
<td><strong>Capital Expenditure – Pumping Station No. 3 Odor Control</strong></td>
<td>$115,846</td>
</tr>
<tr>
<td></td>
<td>Total estimated cost: $159,087 - $112,854 for construction; $27,556 for design and specs; $1,177 for bid/award/administration; $17,500 for engineering construction phase services.</td>
<td></td>
</tr>
<tr>
<td>429.783</td>
<td><strong>Capital Expenditure – P.S. No. 3 Pump and Grinder Retrofits</strong></td>
<td>$233,999</td>
</tr>
<tr>
<td></td>
<td>Total estimated cost: $320,663; $288,479 for construction; $13,507 for design and specs; $1,177 for bid/award/administration; $17,500 for engineering construction phase services. Balance of cost funded by Series of 2012 Bond.</td>
<td></td>
</tr>
<tr>
<td>429.786</td>
<td><strong>Capital Expenditure – Pumping Station Equipment Replacements and Upgrades</strong></td>
<td>$59,140</td>
</tr>
<tr>
<td></td>
<td>Total estimated cost: $59,140; Rosegarden Pumping Station No. 5—replacement/upgrade to Gorman-Rupp Duplex Control Panel ($28,620); and Bowmansdale Pumping Station No. 7—replacement/upgrade to Gorman-Rupp Duplex Control Panel ($30,520).</td>
<td></td>
</tr>
<tr>
<td>429.787</td>
<td><strong>Capital Expenditure – New Admin Building Furnishings</strong></td>
<td>$36,000</td>
</tr>
<tr>
<td></td>
<td>Total estimated cost: $36,000 - $10,000 for furniture including kitchen items; $6,000 for computers/office equipment, software and related IT items; $5,000 for projector, screen and dry erase board; $15,000 for rolling files (used) including installation.</td>
<td></td>
</tr>
<tr>
<td>Project Description</td>
<td>Estimated Cost</td>
<td></td>
</tr>
<tr>
<td>---------------------</td>
<td>----------------</td>
<td></td>
</tr>
<tr>
<td>Capital Expenditure – New Garage Furnishings</td>
<td>$2,800</td>
<td></td>
</tr>
<tr>
<td>Total estimated cost:</td>
<td>$2,800 - $1,800 for air compressor; $1,000 for work bench and shelving.</td>
<td></td>
</tr>
<tr>
<td>Capital Expenditure – Extend Lateral to Properties Adjacent to Public Sewer</td>
<td>$164,775</td>
<td></td>
</tr>
<tr>
<td>Total estimated cost:</td>
<td>$165,000 – 16 laterals (estimate provided by Rogele, Inc.)</td>
<td></td>
</tr>
<tr>
<td>Capital Expenditure – Bowmansdale Pumping Station No. 7 Pump Replacements</td>
<td>$9,000</td>
<td></td>
</tr>
<tr>
<td>Total estimated cost:</td>
<td>$9,000</td>
<td></td>
</tr>
<tr>
<td>Capital Expenditure – Grantham WWTP; SBR #2 Painting 24” DIP Decant Piping</td>
<td>$20,000</td>
<td></td>
</tr>
<tr>
<td>Total estimated cost:</td>
<td>$20,000</td>
<td></td>
</tr>
<tr>
<td>Capital Expenditure – Grantham WWTP; Existing Influent Pumping Station Digester and SBR Structure Concrete Repair/Restoration</td>
<td>$20,000</td>
<td></td>
</tr>
<tr>
<td>Total estimated cost:</td>
<td>$20,000</td>
<td></td>
</tr>
</tbody>
</table>

**Total Expenditures** | **$1,231,560**

**Ending Fund Balance** | **$2,258,603**
UPPER ALLEN TOWNSHIP

2014 CAPITAL RESERVE FUND (30)
PURPOSE: The Capital Reserve Fund was established by ordinance for the purposes of purchasing land for municipal uses, recreational lands, and construction of additions to municipal buildings and the purchase and/or replacement of equipment, machinery or motor vehicles.

**Assets**

**Beginning Fund Balance** $1,515,101

**Revenues**

<table>
<thead>
<tr>
<th>Account</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>341.000</td>
<td>Interest Earnings</td>
<td>$3,000</td>
</tr>
<tr>
<td>391.100</td>
<td>Sale of Fixed Assets</td>
<td>$5,000</td>
</tr>
<tr>
<td>392.000</td>
<td>Transfer from General Fund</td>
<td>$1,000,000</td>
</tr>
<tr>
<td>392.200</td>
<td>Act 13 Grant from Cumberland County</td>
<td>$32,500</td>
</tr>
<tr>
<td>392.360</td>
<td>Transfer from Park and Rec Land Fund</td>
<td>$10,000</td>
</tr>
</tbody>
</table>

**Total Revenues** $1,050,500

**Total Assets and Revenues** $2,565,601

**Expenditures**

<table>
<thead>
<tr>
<th>Account</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>400.700</td>
<td>Capital Expenditure – Administration</td>
<td>$20,000</td>
</tr>
<tr>
<td></td>
<td>Vehicle replacement.</td>
<td></td>
</tr>
<tr>
<td>410.700</td>
<td>Capital Expenditure – Police</td>
<td>$110,000</td>
</tr>
<tr>
<td></td>
<td>Vehicle and related emergency equipment replacement.</td>
<td></td>
</tr>
<tr>
<td>410.715</td>
<td>Police Radios</td>
<td>$50,000</td>
</tr>
<tr>
<td>430.700</td>
<td>Capital Outlay – Public Works</td>
<td>$153,340</td>
</tr>
<tr>
<td></td>
<td>Vehicle and related equipment replacement.</td>
<td></td>
</tr>
<tr>
<td>430.730</td>
<td>Public Works Loader Escrow</td>
<td>$75,000</td>
</tr>
<tr>
<td>Code</td>
<td>Description</td>
<td>Amount</td>
</tr>
<tr>
<td>--------</td>
<td>------------------------------------------</td>
<td>--------</td>
</tr>
<tr>
<td>439.616</td>
<td>Hollinger Storm Water Project</td>
<td>$18,500</td>
</tr>
<tr>
<td>454.700</td>
<td>Capital Outlay - Parks &amp; Rec</td>
<td>$200,000</td>
</tr>
<tr>
<td></td>
<td>Vehicle and related equipment replacement.</td>
<td></td>
</tr>
<tr>
<td>454.710</td>
<td>Mechanicsburg Public Pool</td>
<td>$50,000</td>
</tr>
<tr>
<td>492.200</td>
<td>Transfer to Road Improvement Fund</td>
<td>$266,000</td>
</tr>
<tr>
<td></td>
<td><strong>Total Expenditures</strong></td>
<td>$942,840</td>
</tr>
<tr>
<td></td>
<td><strong>Ending Fund Balance</strong></td>
<td>$1,622,761</td>
</tr>
</tbody>
</table>
UPPER ALLEN TOWNSHIP

2014 ROAD IMPROVEMENT FUND (31)

Last updated 3/24/2014
**PURPOSE:**  The Road Improvement Fund was established in 2014 to provide dedicated funding for road improvements.

### Assets

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Beginning Fund Balance</td>
<td>$0</td>
</tr>
</tbody>
</table>

### Revenues

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>341.100</td>
<td>Interest Earnings</td>
<td>$1,000</td>
</tr>
<tr>
<td>392.100</td>
<td>Transfer from General Fund</td>
<td>$356,053</td>
</tr>
<tr>
<td>392.200</td>
<td>Transfer from Capital Improvement Fund</td>
<td>$266,000</td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
<td><strong>$623,053</strong></td>
<td></td>
</tr>
<tr>
<td><strong>Total Assets and Revenues</strong></td>
<td><strong>$623,053</strong></td>
<td></td>
</tr>
</tbody>
</table>

### Expenditures

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>433.100</td>
<td>Market Street and US Route 15 Ramp</td>
<td>$35,000</td>
</tr>
<tr>
<td>439.631</td>
<td>Capital Outlay – Mount Allen Drive</td>
<td>$225,000</td>
</tr>
<tr>
<td>439.650</td>
<td>Capital Outlay – Road Improvement</td>
<td>$363,000</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td><strong>$623,000</strong></td>
<td></td>
</tr>
</tbody>
</table>

### Ending Fund Balance

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ending Fund Balance</td>
<td>$53</td>
</tr>
</tbody>
</table>
UPPER ALLEN TOWNSHIP

2014 FIRE OPERATING FUND (32)

Last updated 3/24/2014
**PURPOSE:** The Fire Operating Fund was established by ordinance for deposit of the Township’s annual fire tax, and to support the operation of the Township’s volunteer Fire Company.

### Assets

**Beginning Fund Balance**  
$30,141

### Revenues

- **301.100 Real Estate Fire Tax – Current Year**  
  $356,053
- **341.000 Interest**  
  $500
- **380.150 Alarm Fines**  
  $1,000

**Total Revenues**  
$357,553

**Total Assets and Revenues**  
$387,694

### Expenditures

- **411.231 Gas & Oil**  
  $16,000
- **411.350 Insurance**  
  $24,366
- **411.354 Worker’s Compensation**  
  $19,319
- **411.510 Fire Department Retention Program**  
  $5,000
- **411.547 Contributions – Fire Company**  
  $35,000
- **490-010 Transfer to Fire Escrow Fund**  
  $225,000

**Total Expenditures**  
$324,685

**Ending Fund Balance**  
$63,009
UPPER ALLEN TOWNSHIP

2014
FIRE EQUIPMENT
ESCROW FUND (33)
PURPOSE: The Fire Equipment Escrow Fund was established for the purpose of providing funding for the purchase of vehicles and equipment for the Upper Allen Fire Department. Revenues are transferred from the General Fund to the Fire Equipment Escrow Fund on an annual basis.

**Assets**

Beginning Fund Balance  $126,129

**Revenues**

341.000 Interest Earnings  $1,000
392.000 Transfer from General Fund  $225,000

Total Revenues  $226,000

Total Assets and Revenues  $352,129

**Expenditures**

411.740 Fire Equipment Purchase  $204,890

   Refurbish Ladder Truck.

Total Expenditures  $204,890

**Ending Fund Balance**  $147,239
UPPER ALLEN TOWNSHIP

2014 LIQUID FUELS TAX FUND (35)
PURPOSE: The Pennsylvania Department of Transportation provides funding for municipal road maintenance and construction projects through Act 655, known as the Liquid Fuels Tax. Allocations to municipalities are based upon 20% of the 11.5-cents of the Liquid Fuels Taxes receipts, 20% of the 35 mills of the Oil Franchise Tax, Section 9511C of the Vehicle Code and $5,000,000 (Act 68-1980) under Section 9301 of the Vehicle Code.

The funding for municipalities, which is based upon 50% road mileage and 50% census population figures, must be placed in a separate account. The account is audited by the Auditor General’s Office and the Township must submit an annual “Actual Use Report of State Funds” form by January 31st.

Permitted uses of the funds include the following:

1. Maintenance and construction of public roads, streets, bridges, culverts and drainage structures.
2. Purchase, maintenance, repair and operation of street and traffic signs, traffic signals and street lights.
3. Highway Equipment purchase, maintenance and repairs.
4. Snow removal costs, including payroll, equipment and materials.

The Township must receive approval from the District Office prior to beginning road construction and rebuilding projects.

ASSETS

Beginning Fund Balance $274,876

REVENUES

341.000 Interest Earnings $750

354.020 Turn-Back Maintenance Payment (Act 323) $2,360

This payment is for the state highways which were transferred to the Township from PennDOT.

354.030 Liquid Fuels Allocation (Act 655) $361,121

This amount is based on approximately 70 miles and population of 18,059 according to PennDOT records and the latest U.S. Census figures for the year 2010.
<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>363.300</td>
<td>Penn DOT/Mechanicsburg Area School District – State Highway Street Lighting</td>
<td></td>
</tr>
<tr>
<td></td>
<td>This payment is for reimbursement to the Township for the cost of street lighting on state highways.</td>
<td></td>
</tr>
<tr>
<td></td>
<td><strong>Total Revenues</strong></td>
<td>365,231</td>
</tr>
<tr>
<td></td>
<td><strong>OTHER FINANCING SOURCES</strong></td>
<td></td>
</tr>
<tr>
<td></td>
<td><strong>Total Assets, Revenues &amp; Other Financing Sources</strong></td>
<td>640,107</td>
</tr>
<tr>
<td></td>
<td><strong>EXPENDITURES</strong></td>
<td></td>
</tr>
<tr>
<td>432.000</td>
<td>Highway Maintenance – Snow and Ice Removal</td>
<td>70,000</td>
</tr>
<tr>
<td></td>
<td>Projected snow and ice removal costs for salt/anti-skid materials and equipment rentals.</td>
<td></td>
</tr>
<tr>
<td>433.000</td>
<td>Highways – Street Signs</td>
<td>4,500</td>
</tr>
<tr>
<td>433.101</td>
<td>Highways - Electric Service</td>
<td>4,500</td>
</tr>
<tr>
<td>433.110</td>
<td>Highways – Line Painting</td>
<td>8,500</td>
</tr>
<tr>
<td>433.115</td>
<td>Highways – PERCS</td>
<td>32,500</td>
</tr>
<tr>
<td>438.100</td>
<td>Street Sweeping Contract</td>
<td>20,000</td>
</tr>
<tr>
<td>434.000</td>
<td>Intersection Lighting</td>
<td>1,250</td>
</tr>
<tr>
<td></td>
<td>Electric service for street lights servicing state highway intersections in the Township.</td>
<td></td>
</tr>
<tr>
<td>436.000</td>
<td>Highway Maintenance – Storm Sewers &amp; Drains</td>
<td>10,000</td>
</tr>
<tr>
<td></td>
<td>Repairs to storm sewers and drains caused by sinkholes and other occurrences; includes cost of masonry materials, concrete, new grates, herbicides for vegetation control.</td>
<td></td>
</tr>
</tbody>
</table>
438.000 Highway Maintenance – Maintenance and Repairs of Streets $75,000

Maintenance of existing roads in need of minor repairs including tar and chip, crack sealing, and guide rails repair. Private contracting for crack sealing may be utilized. Funding is broken down as follows:

Poly patch & crack seal $50,000.00
Road repair materials $20,000.00
Guide rail repair & tree removal $ 5,000.00

Total Highway Maintenance $226,250

Highway Construction and Rebuilding

439.000 Highway Construction & Rebuilding – Streets and Roads $315,000

Major improvements to the roadways (widen, mill and install curb and sidewalk, and storm drainage improvements) and project engineering/on-site inspections. An additional $225,000 will come out of the Road Improvement Fund.

<table>
<thead>
<tr>
<th>Location</th>
<th>Project</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mt. Allen Drive</td>
<td>2b &amp; 3 from Nittany Drive to Pennington Drive</td>
<td>$315,000</td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td>$315,000</td>
</tr>
</tbody>
</table>

Total Highway Construction and Rebuilding $315,000

Total Highway Expenditures $541,250

Ending Fund Balance $98,857
UPPER ALLEN TOWNSHIP

2014 DETENTION POND MAINTENANCE FUND (37)
PURPOSE: The Detention Pond Maintenance Fund was established as a trust fund for receipts generated from the detention pond maintenance fee charged under the Township Subdivision Ordinance. Revenues are used to maintain the facilities after the original subdivision is completed by the developer.

Pond Locations:
1. Center Square Manor  1988
2. Peachtree         1991
3. Meadowview        1991
4. Whitebriar        1998
5. Creekstone        1999
6. Ashcombe PRD      1999
7. Canterbury        1999
8. Upper Allen Business Park  1999

ASSETS

Beginning Fund Balance                      $21,959

REVENUES

341.000 Interest Earnings                   $75

Total Revenues                              $75

Total Assets and Revenues                   $22,034

EXPENDITURES

446.450 Contracted Services – Pond Maintenance $10,000

Private landscaping services for grass mowing at the Rossmoyne stormwater swale.

Total Expenditures                          $10,000

Ending Fund Balance                        $12,034
UPPER ALLEN TOWNSHIP

2014 PARK & RECREATION LAND ACQUISITION FUND (39)
PURPOSE: The Park and Recreation Land Acquisition Fund is authorized by Section 503(11) of the Municipalities Planning Code and established by the Upper Allen Township Subdivision and Land Development Ordinance (Section 220-34) to act as a repository for funds contributed by developers for the future development of parks and recreation facilities.

The guidelines for use of funds as provided in the Municipalities Planning Code are as follows:

(11) Provisions requiring the public dedication of land suitable for the use intended; and, upon agreement with the applicant or developer, the construction of recreational facilities, the payment of fees in lieu thereof, the private reservation of the land, or a combination, for park or recreation purposes as a condition precedent to final plan approval, provided that:

(iii) The land or fees, or combination thereof, are to be used only for the purpose of providing park or recreational facilities accessible to the development.

(iv) The governing body has a formally adopted recreation plan, and the park and recreational facilities are in accordance with definite principles and standards contained in the subdivision and land development ordinance.

(v) The amount and location of land to be dedicated or the fees to be paid shall bear a reasonable relationship to the use of the park and recreational facilities by future inhabitants of the development or subdivision.

(vi) A fee authorized under this subsection shall, upon its receipt by a municipality, be deposited in an interest-bearing account, clearly identifying the specific recreation facilities for which the fee was received. Interest earned on such accounts shall become funds of that account. Funds from such accounts shall be expended only in properly allocable portions of the cost incurred to construct the specific recreation facilities for which the funds were collected.

(vii) Upon request of any person who paid any fee under this subsection, the municipality shall refund such fee, plus interest accumulated thereon from the date of payment, if the municipality had failed to utilize the fee paid for the purposes set forth in this section within three years from the date such fee was paid.

The fund is not intended to finance routine and necessary maintenance and upkeep of the Township’s recreational areas.

ASSETS

Beginning Fund Balance $433

REVENUES

341.000 Interest Earnings $15
367.000 Recreation Fees $10,000

Total Revenues $10,015

Total Assets and Revenues $10,448
**EXPENDITURES**

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<tr>
<th>Amount</th>
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<tr>
<td>492.300</td>
<td>Transfer to Capital Reserve</td>
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<td></td>
<td>Total Expenditures</td>
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<td>Ending Fund Balance</td>
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