

CHALFONT BOROUGH

ELECTED OFFICIALS

Mayor: Marilyn J. Becker
 Council:
 President: John R. Engel
 Vice President: John L. Abbott
 Tracey Bowen
 Jeffrey Coddington
 Marilyn Jacobson
 Michael Kelly
 Michael Horvat



APPOINTED OFFICIALS

Manager/Treasurer:
 Sandra Brookley Zadell
 Secretary:
 Amy Keller

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 Chalfont, PA 18914
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November 14, 2017

Chalfont Borough Council,

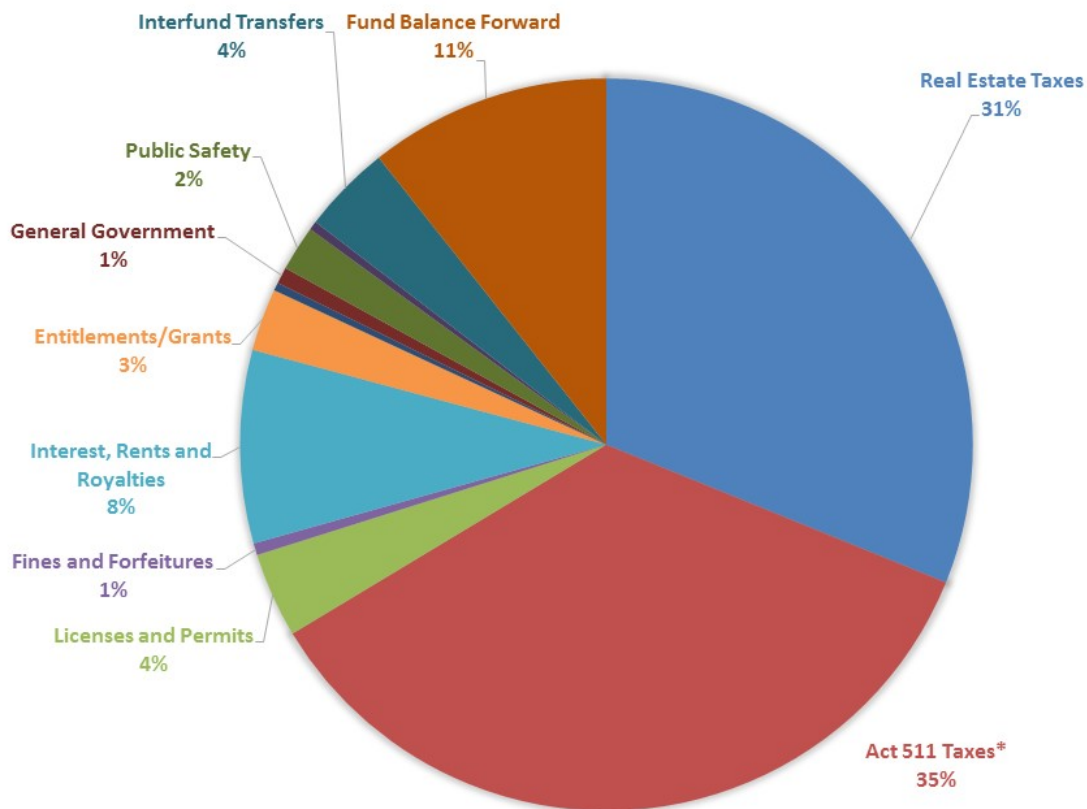
The 2018 Chalfont Borough Preliminary Budget is respectfully submitted to the Council and citizens of Chalfont Borough. As presented, the Budget increases the current tax rate of 15.25 mils by 1.25 mils to 16.5.

The forecasted beginning fund balance for 2018 totals \$4,962,790. A total of \$3,240,149 in revenues is anticipated with \$3,739,699 proposed in expenditures over all seven funds, leaving a fund balance of \$4,463,240. The breakdown of revenues and expenditures is listed below:

Fund	Forecasted Beginning Fund Balance	Budgeted Funds Transfer	Budgeted Revenues	Budgeted Expenditures	Forecasted Year End Fund Balance
General	\$276,589	\$66,600	\$2,060,168	(\$2,403,357)	\$0
Capital Improvement	\$65,228	\$45,000	\$100	(\$51,821)	\$58,507
Recreation	\$327,285		\$25,200	(\$116,800)	\$235,685
Liquid Fuels	\$124,875		\$126,535	(\$163,775)	\$87,635
Water Fund Reserve 1	\$4,070,713	(\$124,000)	\$124,000	\$0	\$4,070,713
Water Fund Reserve 2	\$98,100	(\$87,600)	\$200	\$0	\$10,700
Grants	\$0	\$100,000	\$903,946	(\$1,003,946)	\$0
Totals	\$4,962,790	\$0	\$3,240,149	(\$3,739,699)	\$4,463,240

General Fund Revenues

The largest two revenue sources in the General Fund are the Act 511 Taxes (Real Estate Transfer, Earned Income, and Local Service Tax) at 35% and Real Estate Taxes at 31%. Fund Balance Forward is the third largest, making up 11% of the Borough's Annual Revenue. See the following chart for more information.



Real Estate Tax

The 2018 Budget proposes a General Real Estate Tax of 16.5 mils. This levy equates to an average annual tax of **\$517.86** for a taxpayer with a property assessed at \$31,385, the median assessed housing value in Chalfont Borough. This year there is a proposed 1.25 mil tax increase equating to \$39.23 per average tax bill, or \$3.27 per month.

In 2017, that same property owner paid **\$728.14** in Real Estate Taxes to Bucks County and **\$3,885.38** to the Central Bucks School District.

The real estate tax amount in the 2018 Budget accounts for the majority of the residents taking advantage of the 2% discount period, which over 92% of Chalfont taxpayers did in 2017. The breakdown of Real Estate Taxes can be seen on this actual 2017 Chalfont Borough Tax Bill.

This resident's property is assessed above the average in Chalfont. For the discount period in 2017, they paid \$882.16 (58%) in County Taxes, \$579.87 (38%) in Borough Taxes, and an additional \$66.54 (4%) for Local Fire and Ambulance Taxes.

2017 COUNTY & MUNICIPAL REAL ESTATE TAX BILL
Chalfont Borough – Bucks County

Parcel Number: [REDACTED] Tax Bill No: [REDACTED]

Tax Description	Assessment	Rate	Discount (-\$31.19)	Face	Penalty (+\$155.98)
County R/E Tax	38800	23.2000	\$ 882.16	\$ 900.16	\$ 990.18
Borough R/E Tax		15.25	\$ 579.87	\$ 591.70	\$ 650.87
Fire Tax		1.25	\$ 47.53	\$ 48.50	\$ 53.35
Ambulance Tax		0.50	\$ 19.01	\$ 19.40	\$ 21.34

RECEIVED
MAR 27 2017
CHALFONT BOROUGH

Payment requested from: [REDACTED] If paying after December 15th: Only official bank checks or certified checks will be accepted.

IF PAID BY 5/1/2017	IF PAID BY 6/30/2017	IF PAID AFTER 6/30/2017
\$ 1528.57	\$ 1559.76	\$ 1715.74

PAY THIS AMOUNT →

Liens Will Be Filed After: 12/31/2017
Important payment information on back

Payable to: **Chalfont Borough**
40 N Main St, Chalfont, PA 18914

Earned Income Tax

The Chalfont Borough Earned Income Tax rate is one half of 1%. This revenue source is expected to generate \$760,000 in 2018 and is approximately \$40,000 more than we budgeted in 2017 which represents a 5.56% increase.

According to the 2010 Census, the median annual household income in Chalfont Borough was \$91,019, which translates into an average annual earned income tax payment of \$455 (estimated). This is a substantial increase from the 2000 Census, where the median annual household income in Chalfont Borough was \$63,491, which translated into an average annual earned income tax payment of \$317.

This and other U.S. Census data for Chalfont Borough will be included in the Supporting Documents section of the 2018 Budget Packet.

Other Taxes

Real Estate Transfer Tax

The Real Estate Transfer Tax (RETT) is levied at one half of 1% of the value of all real estate that is transferred within Chalfont Borough. Revenue is budgeted for 2018 at \$90,000. This revenue line is stable over our 2016 budgeted amount. We saw a large increase in this line item between 2015 and 2016 of 20%.

Local Services Tax (Formerly the Emergency and Municipal Services Tax)

Act 205 of 2007 changed the name of the Emergency and Municipal Services Tax (EMST) to the Local Services Tax. This tax is levied on all individuals that work within a municipality.

Anticipated revenue in 2018 is estimated by Keystone Collections and we have been advised to budget \$47,000 return for 2018. There is a slight increase to this line item over the 2017 budget of 2.17%. It is important to note that the Borough only retains half of that money. Per a Council vote in 2009, Chalfont Borough provides 25% of the LST to the Chalfont Fire Company and 25% of the LST to the Chal-Brit EMS. This is in line with the guidelines established for the LST to support public safety services in the community.

Fund Balance

The 2018 Budget's General Fund Balance Forward for 2017 is estimated at \$276,589. It is the intent of the Council to utilize the previous year's unrestricted reserve fund balance to assist in balancing the budget, which enables us to complete additional capital projects and encourages fiscal transparency.

The Fund Balance Forward is withdrawn from our unrestricted reserve fund, which is also used in the event of emergencies. The Government Finance Officers Association (GFOA) recommends for best practice on unrestricted general fund balances that for general purpose governments maintain at a minimum an unrestricted general fund balance of no less than 2 months of regular general fund operating expenditures. This amounts to 16.7% of regular general fund operating expenditures, which for the 2018 Budget is approximately \$425,576.

As of the 2016 Financial Audit, Chalfont Borough had \$994,121 in reserves. Our December 31, 2017 Estimated Reserve Balance is \$684,673; in 2018 we will withdrawal \$276,589 leaving our fund balance percentage at an estimated \$455,353 or 17.8%. The \$276,589 is being used to balance the 2018 General Fund and a large paving project is being funded within that allocation. It is the intention of the Finance Committee to maintain a healthy balance of spending and projects vs saving and planning. That is what is being presented in this budget. It should be noted that **we will not** be able to sustain this level of general fund balancing in future years. If revenues don't increase and expenses remain stable, we will need to expect another tax increase in the future, or enact restrictive expense reductions.

Zoning/Subdivision/Land Development Fees and Building Permits

The Borough is anticipating several development projects to get underway in 2018, although growth has slowed over 2016/2017:

Butler-Bristol Gateway: Sketch plans have been submitted, we are waiting on full plans to arrive for 51 townhomes and a 2500 square foot retail area, as well as a Dunkin Donuts drive through.

Chalfont School: The Moser Group plan was given conditional approval in July of 2016 for a development consisting of 18 townhomes and 4 apartments at the Old Chalfont School Site located on N. Main Street. They have recently begun work on completing the requirements of the conditions and we could see construction in 2018.

Hellberg: Preliminary Final Land Development approval was granted for this property in November of 2016 and the Lenape Valley Swim Club property for a new development of small

lot single family homes. A conditional use was granted in July 2015 for approval for a B12 Planned Village Development on these properties. The same developer proposed a second phase of plans for the Estes and Hopkins properties, which was also granted approval in 2017. Construction has begun and we can expect to see development through the next few years.

Brighten Place/St. James Church: Conditional Preliminary/Final Plan approval was granted in May of 2015 for a high density residential use at the Brighten Place site with a restaurant use at the St. James Church. The apartment's portion of this project was completed in 2017. We hope to see the start of the restaurant development in 2018.

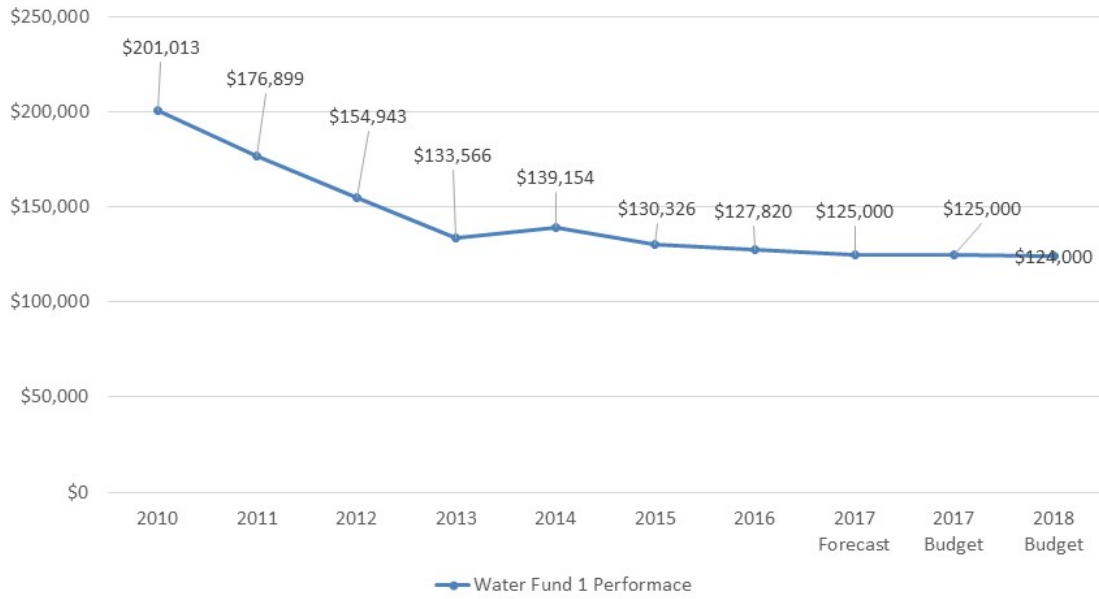
In 2015 Council authorized the creation of the Blighted Property Review Committee. This committee has worked successfully with property owners to resolve blight in town. The committee has sunset in 2017 as their work is complete.

Investments

Water Fund

The Water Fund total is currently \$4,256,884.33. This fund is invested in government backed bonds per Federal Government Regulations and Borough Ordinance #343. The Borough is fortunate to have an investment advisor who continues to locate comparatively high investment returns, however the Borough is at the mercy of the economy, and these returns steadily decreased from 2008 until 2013. 2014 was the first year that we projected positive movement in the Water Fund and we expected similar movement in 2015, but revenues fell short of expectations. Unfortunately, the downward trend continued in 2018. As a bit of history, in 2007 we were buying bonds at over 5% interest, now those numbers are closer to 2.5-3%.

Water Fund Interest (Before 10% Transfer to WF 2)



Pension

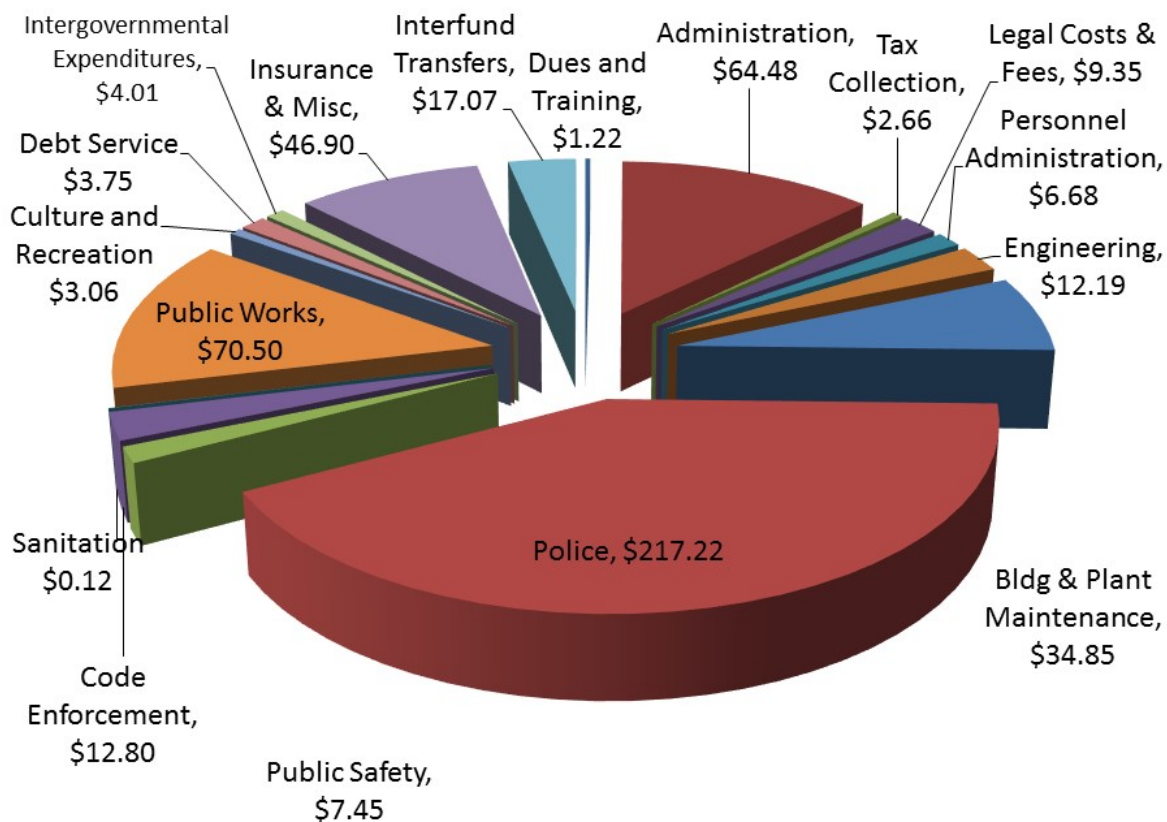
The Minimum Municipal Obligation for our Non-Uniform Pension in 2018 is budgeted for \$39,000. This payment is offset on the Non-Uniform side by \$30,622 by state pension funds.

Chalfont Borough no longer has a police department, as we regionalized with Central Bucks Regional Police Department (CBRPD) in 2016. The Uniform Pension contributions are state funds are handled within the CBRPD annual Budget.

General Fund Expenditures

The largest expenditure categories in the General Fund are CBPRD, Insurance, Administration, and Public Works. Instead of simply showing the percentage breakdown of the General Fund, the following chart shows exactly how the average property owner’s local tax dollars of **\$517.86** will be spent.

General Fund Expenditures – Average Tax Payer Breakdown



General Fund Expenditure Highlights

Personnel

In 2018, Chalfont Borough will employ 7 full-time and 1 seasonal snow removal person.

Chalfont Borough Council voted in the fall of 2015 to join the Central Bucks Regional Police Department and the new department began March 23, 2016.

Non-uniform wage increases are planned at 3% with some employees receiving additional merit based increases.

Insurance Costs

Health and Dental Care Insurance is purchased through Delaware Valley Health Trust (DVHT), a municipal insurance pool. In 2018, our health insurance costs will increase by 8.39% which is a very modest increase compared to commercial plans. In the past several years, Chalfont Borough has opted to utilize our Rate Stabilization Fund. This rate stabilization fund allows DVHT member municipalities to offset rate increases. Chalfont Borough currently has \$19,586 in the DVHT rate stabilization fund. We are opting to use \$6,000 in 2018. But saving these funds we will save to be able to utilize more of this funding in 2018, to help close the reserve fund gap.

The Standard Insurance Company is the provider of the Short-Term Disability, Long Term Disability, Life Insurance and Accidental Death and Dismemberment (AD&D) Insurance which is also brokered through the Delaware Valley Insurance Trust (DVIT) with no premium rate change.

DVIT provides Property & Liability Coverage and the 2018 rate will remain stable and not increase this year.

DVIT provides Workers' Compensation Insurance and the rate will be increasing approximately 19.37% over last year's premium. This is due to increased premiums to the Volunteer Fire Company Workers Comp coverage and is expected to continue due to the Firefighter's Presumption Act.

Since the Borough belongs to all three Delaware Valley Trusts, we receive a multi-trust discount on the Health (3%), Liability (5.0%), and Worker's Compensation Insurance (3.0%) rates. These discounts help to significantly reduce our insurance premium costs.

Public Safety

Our police budget line items have been condensed into one-line item; our payment to the Central Bucks Regional Police Department of \$1,068,908 and this line item includes Chalfont portion of the police pension.

In 2015 Chalfont Borough began investigating Police regionalization, which we had reviewed in previous years. We found that regionalization can offer better services for our residents, and better safety options for our officers (including a new police building). We conducted a study with DCED in May of 2015 to determine the feasibility of joining the Central Bucks Regional Police Department. We held public meetings, gathered input and in the fall of 2015 Borough Council voted to move forward with Police Regionalization in 2016. The regional department began operating in March of 2016. The new department will be building a police headquarters in 2019. This capital cost will be shared between all of the partner municipalities equally (in thirds). Our operations costs are shared based on a formula outlined in the intergovernmental agreement. Chalfont Borough's 2018 contribution will be 21.06% of the police budget. This formula is based on a three-year average of calls for service and crimes, the 2010 census population and road mileage.

The Office of Emergency Management is being managed by the Mayor with Dan Jenkins of Keystone Municipal Services, as the Borough's Emergency Management Coordinator (EMC). They maintain and update the Borough's Emergency Management Plan and attend trainings throughout the year to keep up to date on Emergency Management best practices. The Borough utilizes the Everbridge program to keep Chalfont Borough residents informed throughout emergencies.

General Government

The Borough Newsletter continues to reach residents on a tri-annual basis, and the Borough website, Facebook, Twitter and Community Sign Board provide timely instruments to get messages out to the community.

In 2014 Council authorized a new consultant to be part of our Professional Staff team, Mason McClellan at TetraTech. We have engaged Mason to help with the Borough's revitalization of the down town core, and his work is specifically targeted at grant acquisition. In 2015 the Borough submitted a Redevelopment Assistance Capital Program (RACP) application for \$1 million dollars. A portion of the grant will be utilized to fund the installation of 50-some parking spots at 101 N. Main Street, 17 of which will be leased to SEPTA. We will also be renovating the existing building and will have a tenant, OWowCow. These two project components will be a great step in the direction of revitalization in our Borough Core.

Public Works

The Public Works Department is headed into 2018 fully staffed with three employees.

2018 is an “on” year for major road improvement projects in the Borough. We plan to mill and overlay Taft and Pennsylvania Avenues, as well as Hellberg, Marian Rd, Pleasant Avenue, W. Peace Valley and Hamilton and Swartz Avenues. This is 4 times the normal amount of paving we would do in any given year. We are paving these roads as they were distributed during the Aqua Water main replacement project. Aqua is paying for ½ of the mill and overlay for each street. We will be utilizing money from our State Liquid Fuels account to fund this project, as well as the General Fund. Residents will be notified this fall of this pending project, as they will be required to replace any damaged curb. The residents will be invited to utilize and pay the Borough’s contractor or hire their own contractor as long as the work is completed in advance of the road paving.

The past few years, the Department has been busy with sink holes caused by the aging stormwater infrastructure. Chalfont Borough owns and is responsible for maintaining all the stormwater pipes, inlets, and outfalls under the public streets – even on the state highways. The Borough Engineer recently completed a mapping of the stormwater system. In an effort to be proactive, the Department is using that map as well as local knowledge to determine priorities for stormwater pipe replacements. This issue is a large liability for the Borough and a long-term funding solution to our aging infrastructure needs to be addressed in the future.

The Public Works Department will continue maintenance of the Borough facilities, parks, and other assets. They will also continue the street sweeping schedule and continue regular stormwater inlet cleaning program pursuant to the NPDES Permit Regulations.

Borough Vehicle Inventory

No new vehicles are planned in our 2018 Budget, as we have been proactively replacing vehicles over the past 4 years.

In 2018 \$45,000 is being transferred to the Capital Improvement/Equipment Fund. This allocation funds all of our capital expenditures for 2018. The majority of the payment goes to debt service on our loans for the 2016 Avant and the 2016 Ford F150. The following is an inventory of the current Borough-owned vehicles:

Public Works:

- 2017 International 7400 Truck – Main plow and salt truck; gets used primarily for large projects and hauling heavy stone or equipment.
- 2015 Ford F550- Truck – salts and plows; hauls the trailers for mowing in the summer time. Used every day.
- 2011 Ford F550- Truck – salts and plows; hauls the trailers for mowing in the summer time. Used every day.
- 2016 Ford F150 – Public Works Director’s daily vehicle.

- 2011 Ford Ranger (small 4 wheel drive pickup) – for daily general purposes.
- 2016 Avant 760i – multifaceted vehicle used for clearing snow from Borough trails and sidewalks, as well as mowing. Features multiple attachments.
- 2006 John Deere Backhoe 410G – winter time must have to load salt into trucks; big part of the street sweeping operation in managing cinders, used in tree pruning and hauling wood, used to lift heavy equipment, replace inlets and pipes. Used weekly.
- 2005 Street Sweeper – Sweep the entire Borough twice a year. One sweeping of the Borough = 4 days. Special street sweeping of center of town, Butler Avenue and North Main = 3 days (6 half days). One sweeping of New Britain Borough = 3 days. Also clean the inlet boxes: average 20 minutes to clean one inlet, as we have many different types (concrete, brick, stone), which range from 3 feet deep to 12 feet deep.
- 2001 John Deere Model 1445 mower – will be sold in 2018.
- 2007 John Deere Model 997 mower – mow parks.

Culture and Recreation

Chalfont Borough plans to continue with our 5k event and Chalfont Night next year. In 2015 we began hosting our Chalfont Night event at Unami Middle School, which ended up being a perfect venue. The event in 2018 is planned at the same location. This event is held on the same day as our very successful Chalfont 5K race, Saturday, June 2, 2018. This year the Borough also plans to participate in funding and providing a DART shuttle service to residents, as part of a tri municipal effort with New Britain Borough and New Britain Township.

Intergovernmental Expenditures

The Intergovernmental Expenditures include the Local Service Tax share that the Borough contributes to the fire and ambulance companies.

Expenditure Highlights from Other Funds

Liquid Fuels

The Borough is planning to use \$20,022 of Liquid Fuels funding to fund the road resurfacing of Taft Avenue and Pennsylvania Avenue. We will also be utilizing \$92,035 of our funds to help pay for the resurfacing of the Hellberg paving project.

The Borough is permitted to use Liquid Fuels money for traffic signal maintenance, and we have brought that amount back to \$4,000, last year we did extra work handling deferred maintenance.

The Borough in its last year of payment for the 10-year Meadowbrook Culvert loan. The cost from Liquid Fuels for 2018 will be \$15,225. In 2019 there will be no payment required.

The 2017 International 7400 truck replacement loan payment will be paid from the liquid fuels account in the amount of \$32,493 in 2018 and the loan is for 60 months.

Capital Improvement/Equipment Fund

A transfer of \$45,000 from the General Fund will be used to fund debt service and storm water replacement projects. The Borough has been chipping away at vehicle replacements over the past 4 years. We have funded many of those replacements through loans. We have also been working toward catching up on deferred maintenance over the past 7 years due to budget constraints. This year with the major road projects plans, other capital projects are being delayed. Our focus will be just on paying off the debt from our recent vehicle acquisitions.

We have a new pressure on this fund due to the MS4 Requirements imposed upon us. We are planning now to be increase our capital fund to accommodate \$100,000 of future unfunded mandates streambank stabilization and basin reconstruction.

Recreation Fund

With the 5K Race proceeds, we anticipate having a balance of approximately \$235,685 in the Recreation Fund by the end of 2018. In 2016 we received the \$172,593 recreation payment from the Petrucci Development at N. Main Street and Park Avenue. This significantly bolstered our account balance. In 2017 we completed several projects utilizing recreation funds. They include replacing Chestnut Street Park Gazebo Roof and the paving of the Twin Streams Park driveway.

We are planning two major projects next year for this fund. We will install and powder coat playground equipment donated to the Borough by the Strong Family. We also plan an upgrade to the Lenape Landing trail, widening it to 8 foot path and resurfacing it.

Future use of this fund will be for matches for grants that we will apply for to improve parks and trails, as well as funding future maintenance.

Grants Fund

Due to the size of the funds and reporting requirements, grants are accounted for in our Grants Fund.

- Neshaminy Greenway Trail – the Borough was awarded \$188,768 from the DVRPC for the engineering of the Neshaminy Greenway Trail. The grant has a 20% match was split between the four municipalities listed below, Chalfont's share was \$11,798. This engineering funding was utilized to complete the Blue Jay Trail along the Unami Middle School Property in 2015 and engineering the final trail connection to the 202 Parkway Trail. New Britain Township has been awarded construction funding through the TAP program to fund the final connection of this section of trail. Chalfont Borough agreed to match \$10,000 of engineering funds in 2016 to help complete that project. Chalfont

Borough also received a \$10,000 PECO Green region grant to help fund this project engineering. There is still an engineering funding gap for this project. New Britain Township Plans to apply for grants to cover that gap.

The trail will meet with the Doylestown Township trail at the Chalfont-New Britain Township Joint Sewage Treatment Plant on Upper State Road and ultimately connect to the US 202 Parkway.

In 2016 Chalfont Borough accepted a \$1 million-dollar Redevelopment Assistance Capital Program (RACP) Grant to fund the creation of a municipal parking lot at 101 N. Main Street and restore the historic building to a commercial use. The total project cost is estimated at \$1.93 million with the Borough providing cash matching funds over two years from the Water Fund 2 account in the amount of \$190,000. In 2018 we will also need to take a loan to fund the remaining \$184,489 in cash match required. We will receive a match credit for \$592,500 of property acquisition costs.

Water Fund Reserve #2

This fund receives 10% of the interest earned from the Water Fund and is only to be utilized for Capital Projects. In 2017 we budgeted to utilize \$190,000 fund to match our RACP grant project funding of the parking lot and building adaptive reuse at 101 N. Main Street, but most likely will only utilize about \$90,000 of that funding this year. The remainder will be utilized next year. At the end of 2018 we will have a balance in this fund of \$10,700.

Conclusion

The Borough will continue to spend conservatively, consciously, and carefully through 2018 and continue to be aggressive in locating alternative funding sources for projects and services.

I am confident that this budget is a reliable financial plan for 2018 and that we have put Chalfont Borough in a position to continue to offer first-rate services to its residents and businesses.

Respectfully submitted,

Sandra B. Zadell
Borough Manager

Chalfont Borough
General Fund

Accounts		Budget 2018	2018 Comments
Income			
Current Real Estate Taxes			
301.100	· Current Real Estate	786,000	1.25 mill increase
301.400	· Del & Last Year - Real Estate	7,000	
Total Current Real Estate Taxes		793,000	
Act 511 Taxes			
310.100	· Real Estate Transfer	90,000	
310.210	· Earned Income	760,000	Keystone estimate 08/21/17
310.800	· Local Service Tax	47,000	Keystone estimate 08/21/17
Total Act 511 Taxes		897,000	
Licenses & Permits			
321.800	· Franchise Fees	92,000	
Total Licenses & Permits		92,000	
Fines & Forfeitures			
331.120	· Police Fines & Fees	14,000	
Total Fines & Forfeitures		14,000	
Interest/Rents/Roy - Interest			
341.000	· Interest	1,900	
341.100	· Interest from Capital Reserve	111,600	\$111,600=90%, \$12,400=10% to Reserve 2
342.200	· SEPTA/Station Rent	8,200	
342.300	· Telecommunications Rent	95,292	
Total Interest/Rents/Roy - Interest		216,992	
Entitlements/Grants			
354.040	· Recycling	7,491	10/03/17 email
355.010	· PURTA	1,700	10/02/17 letter
355.040	· State Liquor License	800	
355.050	· Act 205 State Pension Funds	30,622	09/14/17 unit values NU ONLY. Police in CBRPD Line
355.070	· Foreign Fire Insurance	29,663	09/25/17 email
357.060	· Grant	0	
Total Entitlements/Grants		70,276	
Departmental Earnings			
360.010	· Tax Certs	9,000	
Total Departmental Earnings		9,000	
General Government			
361.300	· Zoning/Subdivision/LD Fees	1,000	
361.310	· Developer Admin Fees	5,000	
361.620	· County Tax Collection Fee	12,500	
Total General Government		18,500	
Public Safety			

Chalfont Borough
General Fund

	Accounts	Budget 2018	2018 Comments
	362.410 · Building Permit	40,000	
	362.450 · Use & Occ Permit	5,000	
	362.460 · Contractor's Fees	1,000	
	362.470 · Fire Inspections	5,000	
	Total Public Safety	51,000	
	Miscellaneous/Other Financing		
	380.000 · Miscellaneous	10,000	includes \$6,400 CBRPD lease
	Total Miscellaneous/Other Financing	10,000	
	Interfund Operating Transfers		
	392.061 · Transfer from Water Reserve #2	100,000	for RACP grant(same rev/exp)
	Total Interfund Operating Transfers	100,000	
	Fund Balance Forward		
	399.000 · Fund Balance Forward	276,589	* we need to reduce this amount
	Total Income	2,548,357	
	Expenses		
	Council		
	400.420 · Dues/Training	6,000	
	Total Council	6,000	
	Administration		
	401.110 · Salaries of Elected Officials	0	
	401.130 · Salaries	255,313	
	401.131 · Admin Overtime	2,000	
	402.210 · Office Supplies	10,000	includes 3 newsletters/postage(\$5,250)
	402.310 · Computer Services	11,000	
	402.311 · Audit	19,000	
	402.321 · Telephone	7,000	
	402.325 · Postage	1,000	
	402.800 · Ordinance Codification	12,000	plus 1,900
	Total Administration	317,313	
	Tax Collection		
	403.210 · Tax Collector Supplies	1,700	
	403.310 · EIT Collection Commission	10,564	1.39%
	403.800 · LST Collection Commission	823	1.75%
	Total Tax Collection	13,087	
	Legal Costs & Fees		
	404.310 · Solicitor	40,000	2016 cut by \$5k
	404.341 · Legal Advertising	6,000	
	Total Legal Costs & Fees	46,000	
	Personnel Administration		
	406.161 · Fica	26,644	6.20%

Chalfont Borough
General Fund

	Accounts	Budget 2018	2018 Comments
	406.163 · Medicare	6,231	1.45%
	Total Personnel Administration	32,875	
	Engineering		
	408.313 · Engineering Services	60,000	aqua paving projects
	Total Engineering	60,000	
	Buildings & Plant Maintenance		
	409.213 · Small Equipment & Supplies	0	moved to 430.260 public works small tools line
	409.231 · Vehicle Fuel	4,500	
	409.361 · Electricity	21,200	
	409.362 · Natural Gas	4,800	
	409.363 · Hydrants/Water - Aqua	36,998	moved from Public Works hydrants 448.363
	409.370 · Repair/Maintenance Mun Bldgs	0	moved to 430.370 public works general repairs line
	409.373 · Railroad Expenses	4,000	
	409.700 · Capital Expense	100,000	for RACP grant(same rev/exp)
	Total Buildings & Plant Maintenance	171,498	
	Police		
	410.310 · CBRPD	1,068,908	includes \$46,727 & \$5,383 MMO's, 10/19/17 CBRPD budget
	Total Police	1,068,908	
	Pub Safety		
	411.540 · Foreign Fire	29,663	9/25/2017
	411.545 · Fire Co Grant	7,000	
	Total Pub Safety	36,663	
	Code Enforcement		
	413.312 · Contracted Enforcement/Inspection	60,000	
	413.313 · Fire Inspections	3,000	
	Total Code Enforcement	63,000	
	Planning Commission		
	414.310 · Official Map	0	Cut From Bucks County Planning Commission - comp plan update
	Total Planning Commission	0	
	Sanitation		
	427.316 · Hazardous Waste Disposal	562	
	Total Sanitation	562	
	Public Works		
	430.130 · Salaries	169,429	
	430.183 · Public Works Overtime	3,000	
	430.238 · Uniforms	3,000	
	430.260 · Small Tools/Minor Equipment	6,300	moved \$3,500 from 409.213 small tools line
	430.318 · Training	3,000	
	430.370 · General Repairs/Maintenance	8,200	moved \$5,000 from 409.370 repairs line
	432.245 · Snow Removal	37,000	2018 \$48.82 per ton/ 2017 \$56.13 per ton
	433.245 · Highway Signs	3,000	
	434.370 · Street Light Maintenance	6,000	sand blast & powder coat 10 Memorial lights

Chalfont Borough
General Fund

Accounts	Budget 2018	2018 Comments
437.374 · Machinery Maintenance	7,000	
438.370 · Highway Maintenance	101,000	includes Aqua repaving of 4-6 streets
448.363 · Hydrants	0	moved from Public Works hydrants 448.363
Total Public Works	346,929	
Culture & Recreation		
454.247 · Park Maintenance	0	moved \$15,000 to rec fund
457.100 · Civil Celebrations	10,000	
465.100 · Comm & Econ Dev DART Subsidy	5,000	
Total Culture & Recreation	15,000	
Debt Service		
471.201 · Interest - 101 N. Main Street	7,927	
471.202 · Principal - 101 N. Main Street	12,000	
471.203 · Principal/INT - 101 N. Main St.(RACP)	12,312	\$185,000 @ 20 years, 3.0% loan
Total Debt Service	32,239	
Intergovernmental Expenditures		
481.400 · LST Share - Fire & EMS	23,500	50% of LST
Total Intergovernmental Expenditures	23,500	
Ins & Misc - Misc		
480.000 · Miscellaneous	5,000	
486.352 · Liability/Public Officials	20,000	08/23/17 email estimate from DVIT
486.354 · Worker's Compensation	19,696	09/26/17 DVIT WC Meeting includes NB T/S & NBB reimb
486.655 · Short Term Disability	3,400	
486.656 · Life Insurance	3,700	
486.657 · Long Term Disability	2,700	
487.156 · Medical Insurance	168,000	10/17/17 email
487.160 · Pension/Retire Pay	8,288	
Total Ins & Misc - Misc	230,784	
Interfund Transfers		
492.020 · Non-Uniform Pension	39,000	
492.021 · Police Pension Fund	0	included in CBRPD Line
492.070 · Transfer to Grants Fund	0	
492.100 · Transfer to Res Fund #2 (10%)	0	
492.310 · Transfer to Cap Imprvt Fund	45,000	Future years will be much higher, need to consider this.
Total Interfund Transfers	84,000	
Total Expense	2,548,357	
Revenues	2,548,357	
Expenditures	2,548,357	
Surplus / (Deficit)	0	
Cumulative		

**Chalfont Borough
Water Fund Reserve 2**

Accounts	2015	2016	2017	2017	2017	2018	2019	2020	2021	2022
	Actual	Actual	Budget	Forecast	Budget	Budget	Budget	Budget	Budget	Budget
Income										
341.000 . Interest	1,405	1,491	1,200	1,785	200	200	200	200	200	200
341.001 . Unrealized change in value	7,323	(2,530)								
Total Income	8,727	(1,039)	1,200	1,785	200	200	200	200	200	200
Expense										
492.010 . Transfer to General Fund	10,000	0	190,000	90,000	100,000	100,000				
Total Expenses	10,000	0	190,000	90,000	100,000	100,000	0	0	0	0
Revenues	8,727	(1,039)	1,200	1,785	200	200	200	200	200	200
Expenditures	10,000	0	190,000	90,000	100,000	100,000	0	0	0	0
Surplus / (Deficit)	(1,273)	(1,039)	(188,800)	(88,215)	(99,800)		200	200	200	200
399.000 . Balance Carried Forward Previous Year	150,879	162,822	173,815	173,815	98,100	98,100	10,700	23,300	35,900	48,500
10% transfer from water reserve 1 account	13,215	12,033	12,500	12,500	12,400	12,400	12,400	12,400	12,400	12,400
399.000 . Balance Carried Forward	162,822	173,815	(2,485)	98,100	10,700	10,700	23,300	35,900	48,500	61,100

**Chalfont Borough
Liquid Fuels**

Accounts	2015	2016	2017	2017	2018	2019	2020	2021	2022
	Actual	Actual	Budget	Forecast	Budget	Budget	Budget	Budget	Budget
Income									
341.000 . Interest	130	188	100	276	100	100	100	100	100
355.050 . Liquid Fuels	99,182	115,802	118,637	122,679	126,435	126,000	126,000	126,000	126,000
380.000 - Miscellaneous									
Total Income	99,312	115,990	118,737	122,955	126,535	126,100	126,100	126,100	126,100
Expense									
439.620 - Meadowbrook Culvert - Note 2008-2018	16,561	16,033	18,719	18,719	15,225	0	0	0	0
433.370 -Traffic Signal Maintenance	2,506	12,241	4,000	7,000	4,000	4,000	4,000	4,000	4,000
Falcon/Blue Jay Intersection	7,920								
Langhorne and Holland	123,408								
Hibiscus		53,151							
Taft and Pennsylvania		90,000		0	20,022				
Meadowbrook				41,176					
Hellberg					92,035				
Patriot Drive							120,000		
Jana, Jasen & Renee									TBD
2017 International 7400 Loan (Nov 2017-Oct 2022)			32,748	5,944	32,493	32,493	32,493	32,493	27,077
Total Expenses	150,395	81,425	145,467	72,839	163,775	36,493	156,493	36,493	31,077
Revenues	99,312	115,990	118,737	122,955	126,535	126,100	126,100	126,100	126,100
Expenditures	150,395	81,425	145,467	72,839	163,775	36,493	156,493	36,493	31,077
Surplus / (Deficit)	(51,083)	34,565	(26,730)	50,116	(37,240)	89,607	(30,393)	89,607	95,023
399.000 . Balance Carried Forward Previous Year	91,278	40,195	74,760	74,760	124,875	87,636	177,243	146,850	236,457
399.000 . Balance Carried Forward	40,195	74,760	48,030	124,875	87,636	177,243	146,850	236,457	331,480

20% allocation of State Aid for equipment 19,836 23,160 23,727 24,536 25,287 25,200 25,200 25,200 25,200 25,200

Liquid fuels funds available for equipment truck payments 40,195 63,356 87,083 87,891 107,234 99,941 92,648 85,356 78,063 (32,748) (5,944) (32,493) (32,493) (32,493) (32,493) (27,077)

Equipment balance 54,335 81,947 74,741 67,448 60,156 52,863 50,986

1995 F800 Dump Truck replacement (\$150,000) (60 months/3.11%)

2017 International 7400 SFA Model Dump Truck/Dump body/Equipment(\$158,570) but loan is for \$150,000

**Chalfont Borough
Capital Improvement Fund**

	2015	2016	2017	2017	2018	2019	2020	2021	2022
	Actual	Actual	Budget	Forecast	Budget	Budget	Budget	Budget	Budget
Income									
341,000 . Interest	141	176	100	200	100	100	100	100	100
392,010 . Transfer from General Fund	64,000	47,400	70,000	70,000	45,000	90,000	90,000	90,000	90,000
Total Income	64,141	47,576	70,100	70,200	45,100	90,100	90,100	90,100	90,100
Expense									
Administration Department									
Admin total	0	0	0	0	0	0	0	0	0
Public Works Department									
Lindenfield - 32 trees to be removed	11,040								
Lindenfield - grass	4,776								
PW's Parking Lot	17,350	19,217							
BH Electrical update(\$10,000)	5,106	115							
PW's copier	1,040								
2016 Ford F150 (\$40,000) (48 months)	5,782	9,487	9,487	9,487	9,487	9,487	7,115	0	0
2017 Avant 760i (\$101,000 but loan is for \$94,312.50)		22,048	15,646	20,334	20,334	20,334	20,334	20,334	5,083
2011 Ford Ranger replacement (\$40,000) (48 months)								8,736	8,736
2007 John Deere Model 997 Mower									19,000
Storm Sewer Repairs		22,000	22,000	22,000	22,000	22,000	22,000	22,000	22,000
Briarwood Basin Reconstruction (MS4 Requirement)							10,000		
Stream bank stabilization (MS4 Requirement)								45,000	45,000
40 N. Main Street Parking Lot Paving								30,000	
Boro Hall Carpet								28,000	
500 N. Main Street Salt Shed							45,000		
500 N. Main Street paint exterior building								TBD	
Public Works Total	38,272	26,153	53,535	47,133	51,821	109,821	104,449	96,070	99,819
Police Department									
Police Total	26,517	0	0	0	0	0	0	0	0
Total Expenses	64,789	26,153	53,535	47,133	51,821	109,821	104,449	96,070	99,819
Revenues	64,141	47,576	70,100	70,200	45,100	90,100	90,100	90,100	90,100
Expenditures	64,789	26,153	53,535	47,133	51,821	109,821	104,449	96,070	99,819
Surplus / (Deficit)	(648)	21,423	16,565	23,067	(6,721)	(19,721)	(14,349)	(5,970)	(9,719)
399,000 . Balance Carried Forward Previous Year	21,386	20,738	42,161	42,161	65,228	58,507	38,787	24,438	18,468
399,000 . Balance Carried Forward	20,738	42,161	58,726	65,228	58,507	38,787	24,438	18,468	8,749

2017 - 1995 F800 Dump Truck replacement (\$150,000) moved to Liquid Fuels
2017 - moved Twin Streams driveway and gazebo roof to Rec Fund
2017 - Storm Sewer Repairs = Meadowbrook area - Aqua water line replacement - \$17,000

Chalfont Borough
Recreation Fund

Accounts	2015 Actual	2016 Actual	2017 Budget	2017 Forecast	2018 Budget	2019 Budget	2020 Budget	2021 Budget	2022 Budget
Income									
341.000 . Interest	46	210	200	550	200	200	200	200	200
361.350 . Land Development - Rec Fee		173,883		145,000					
392.010 . Transfer from General Fund									
367.800 . 5K Race Proceeds	29,430	28,638	25,000	25,494	25,000	25,000	25,000	25,000	25,000
Total Income	29,476	202,731	25,200	171,044	25,200	25,200	25,200	25,200	25,200
Expense									
452.247 5K Expenses	7,364	7,255	7,800	7,764	7,800	7,800	7,800	7,800	7,800
454.247 Park Maintenance	1,482	4,950			15,000	15,000	15,000	15,000	15,000
Park Equipment			4,000	4,000	4,000	4,000	4,000	4,000	4,000
Playground Equipment(Rehab/Install) Blue Jay					12,000				
Capital Construction - Lenape trail rehab					78,000				
Capital Construction - Krupp Park trail rehab		17,700							
Capital Construction - Twin Streams Park drive way paving			10,000	10,000					
Capital Expense - replace roof on gazebo at Chestnut St			2,500	2,500					
Capital Expense	559								
Neshaminy Greenway Trail (Construction) CFA Blue Jay to Lenape	49,172								
Total Expenses	58,576	29,905	24,300	24,264	116,800	26,800	26,800	26,800	26,800
Revenues	29,476	202,731	25,200	171,044	25,200	25,200	25,200	25,200	25,200
Expenditures	58,576	29,905	24,300	24,264	116,800	26,800	26,800	26,800	26,800
Surplus / (Deficit)	(29,100)	172,826	900	146,780	(91,600)	(1,600)	(1,600)	(1,600)	(1,600)
399,000 . Balance Carried Forward Previous Year	36,779	7,679	180,505	180,505	327,285	235,685	234,085	232,485	230,885
399,000 . Balance Carried Forward	7,679	180,505	181,405	327,285	235,685	234,085	232,485	230,885	229,285

* C2P2 Application allocates \$163,000 from this fund as match

Chalfont Borough
Grants Fund

		2015	2016	2017	2018
Accounts		Budget	Budget	Budget	Budget
Income					
	Redevelopment Assistance Capital Program(RACP)				
	Redevelopment Assistance Capital Program(RACP) Construction Cost				966,989
	Transfer from Water Fund 2 to pay Match for RACP			90,000	0
	392.010 . Transfer from General Fund				
	NGT Engineering Match(NB T/S, NB Boro, Doylestown T/S)\$35,394	19,078	16,316		
	Transfer from Rec Fund to pay Boro share NGT Engineering		1,798		
	Transfer from Rec Fund to pay Boro share NGT Construction	54,271			
	Federal Safe Routes to School(Construction)\$872,708	440,354	436,354		
	County of Bucks Open Space - NGT construction \$20,000	20,000			
	CMAQ	168,535			
	Neshaminy Greenway Trail (Engineering) DVRPC	128,768			
	Neshaminy Greenway Trail (Construction) CFA Blue Jay to Lenape	150,000			
	PECO Green Region Funding 2017 NGT engineering				
Total Income		981,006	454,468	90,000	966,989
Expense					
	Redevelopment Assistance Capital Program(RACP)			90,000	
	Redevelopment Assistance Capital Program(RACP) boro share(Constr,Conting,Design,MGMT)				374,489
	Redevelopment Assistance Capital Program(RACP) (Land Acquisition cost,2011) is Boro Share				592,500
	Federal Safe Routes to School(Construction)\$872,708	440,354	436,354		
	County of Bucks Open Space - NGT construction \$20,000	20,000			
	CMAQ	168,535			
	Neshaminy Greenway Trail (Engineering) DVRPC	128,768			
	NGT Engineering Match(NB T/S, NB Boro, Doylestown T/S)	19,078	16,316		
	NGT Engineering Match(Chalfont Borough)		1,798		
	Neshaminy Greenway Trail (Construction) CFA Blue Jay to Lenape (Grant)	150,000			
	Neshaminy Greenway Trail (Construction) CFA Blue Jay to Lenape (cash match)	54,271			
	PECO Green Regional Engineering Funds 2017 NGT Engineering				
Total Expenses		981,006	454,468	90,000	966,989
	Revenues	981,006	454,468	90,000	966,989
	Expenditures	981,006	454,468	90,000	966,989
	Surplus / (Deficit)	0	0	0	0
	399,000 . Balance Carried Forward Previous Year	0	0	0	0
	399,000 . Balance Carried Forward	0	0	0	0