2019 Budget

Municipality of Norristown

Montgomery County, Pennsylvania

Adopted: December 20, 2018

Readers Guide

This budget document is prepared in a format to help users better understand the Municipality of Norristown's overall financial management programs and processes. In preparing the budget staff was guided by the Government Finance Officers Association criteria for its Distinguished Budget Presentation Award. Those criteria require a municipal budget to be not only a financial document, but also a policy and communications document simply and adequately describing the depth and breadth of municipal operations. Each section of the budget document and its contents is briefly described below:

- **1. INTRODUCTION**
    - Begins with the Municipal Administrator's budget message summarizing key issues in the budget and long-term strategies and goals to help the reader understand key issues facing the Municipality in upcoming years
    - Provides a profile of the Municipality of Norristown, highlighting features such as demographic and socio-economic information, transportation, form of government, municipal services, municipal principles, and municipal officials
- **2. GOALS & POLICIES**
    - Summarizes the five-year financial plan
    - Provides key fiscal and budget policies
- **3. FINANCIAL SUMMARIES**
    - Describes the Municipality's fund structure
    - Presents consolidated revenue and expenditure information and information by fund focusing on the Municipality's general fund including a statement of activities for the general fund
    - Provides a five-year projected general fund summary
- **4. OPERATING BUDGETS**
    - Presents an overview describing the services performed, 2018 accomplishments, and 2019 goals for each of the Municipality's eight departments and major sub-divisions
    - Summarizes proposed and prior years' expenditures with appropriate tables
- **5. CAPITAL EXPENDITURES & DEBT**
    - Presents a summary of the Municipality's 2019 capital projects budget
    - Presents an overview of the Municipality's debt obligations including capital leases and debt service schedules by fund and year
- **6. SUPPLEMENTARY INFORMATION**
    - This section includes organization charts, revenue & expenditure charts, a position summary schedule, the budget calendar, the budget adoption & tax rate ordinance, a detailed line-item presentation of comparative revenues and expenditures by department and program, a comprehensive fee schedule, a list of vehicles & equipment, comparative demographic statistics, and a glossary of budget and financial terms

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SECTION 1: INTRODUCTION

Budget Message

March 30, 2019

To the Residents and Taxpayers of Norristown:

The adopted budget of the Municipality of Norristown for fiscal year 2019 is herewith submitted for your further review and consideration. As you will recall the proposed budget was presented to Municipal Council in November and formally adopted on December 20, 2018 after several public hearings and discussion as required by the Administrative Code of the Municipality of Norristown.

The total budget of $42.6 million (all funds) is balanced with no increase in the real estate tax rate, using $1.4 million in unassigned fund balance if necessary.

The continuation of this budget message will:

- provide an overview of the budget format;
- explain the process through which the budget was crafted and balanced;
- provide a brief overview of each of the four funds that comprise the budget;
- describe a number of the accomplishments and initiatives that occurred in 2018 and;
- list some of the more significant goals and objectives for the 2019 budget.

Budget Format

The primary objectives of the budget format are to produce a budget document that is easily understood providing as little or as much information as the reader would like. Therefore, we want this budget to serve as:

A Policy Document - Presenting a coherent statement of departmental and municipal-wide policies, priorities, goals, objectives, and short term initiatives that guide this and future budgets.

A Financial Plan - Describing all allocated funds and the major expenditures, revenues and revenue sources for each; explaining how projections were determined as well as describing significant trends; and showing the municipal debt level and its impact on operations.

An Operations Guide - Explaining all of the activities, services, and functions carried out by the Municipality's organizational units and providing objective measures of progress toward accomplishing the Municipality's operational mission, goals and objectives.

A Communication Device - Including statistical and supplemental information that describes the Municipality including its history, population, and governmental structure; furnishing background information concerning the services provided and summary information, including an overview of significant budgetary issues and trends; explaining the process through which the budget is adopted and amended.

It is our intention for elected officials, staff, and residents to find this format of our budget information more accessible and easier to understand.

Budget Message (continued)

Budget Process

Development of the operating budget began in early fall. At the beginning of the process we believed that we might again face a structural deficit in the general fund; that we needed to continue to find ways to reduce and ultimately eliminate this deficit; and that we might need to recommend a real estate tax increase for 2019.

We began meeting with senior staff in mid-October to review individual department budget requests. This process, as always, involved a significant amount of dialogue and careful evaluation of all spending requests. Following these discussions we incorporated the agreed-upon expenditures into a draft budget. While some line items were up slightly and others down a bit, on the whole, this budget proposed to hold the line on expenditures as closely as possible to 2018 levels. At the same time, it proposed to preserve services at 2018 levels. The adopted budget also included salary increases agreed upon in all of our collective bargaining agreements.

Budget Overview by Fund

Norristown's budget consists of four operating governmental funds. A thorough description of each fund is included within this budget. Each fund is a separate financial entity with its own revenues and expenses. While money can be transferred between funds to pay for shared services and resources, money is not "commingled" between funds. Therefore, each fund is self-supporting and decisions on the revenues and expenditures for each fund are largely independent of each other

With this in mind, the status of each of our four governmental funds is described below. In these descriptions, we have included a few highlights concerning the positive and negative trends.

General Fund

This fund is the largest of operating governmental funds by far, comprising more than 80% of the total budget. The general fund's "fund balance" is projected at a very healthy 24.2% of 2019 budgeted expenditures, or nearly 90 days of coverage. This exceeds the 16.7%, or 60-day level considered reasonable by experts in the municipal government profession.

General Fund Revenue

Revenue sources for the general fund are somewhat limited with the largest coming from real estate taxes ($12.7 million) followed by Act 511 taxes including earned income taxes, local services taxes, and real estate transfer taxes ($11.3 million). With a growing national and local economy, we are happy to report larger than expected revenues in 2018 from our earned income taxes and we expect we will continue to experience some growth in this area. However, over the past several years, no significant changes have occurred in real estate tax assessments that would lead to increased revenue. Unfortunately, we expect that trend to continue as well.

Municipal Council once again reviewed and updated the consolidated fee schedule increasing fees for public parking lots and parking violations; finance services; police services; building, zoning, and code enforcement permits and services; plan review and land development fees; rental property licenses; and fire inspection fees. Charges for services are estimated to bring in approximately $9 million this year.

Budget Message (continued)

Finally, due to Norristown's relatively high population density, as an urban area we have a higher demand for services than many surrounding jurisdictions. Services such as police, fire and code enforcement, totaling more than $19.8 million for 2019, are in high demand in an urban environment such as Norristown and these services are funded almost entirely with general fund money. In comparison Norristown spends far more per resident on public safety services such as police and fire protection than many other Montgomery County municipalities.

General Fund Expenditures

On the expenditure side of the ledger, the Municipality has and will continue to face significant pressure. Norristown's largest expenditure is payroll and related employee benefits, more than $21.9 million. Personnel expenditures will consume more than 63% of our 2019 budget. As a service organization, this is to be expected. Even so, we will continue to work hard to find any savings that we can in this area.

Other Funds

Combined the highway aid fund, the capital projects fund and the community development fund are expected to spend approximately $7 million. Norristown's highway aid fund receives money exclusively from the state's liquid fuels fund. The capital projects fund is funded for the most part by residual proceeds from the Municipality's 2017 general obligation bond issue. The community development fund receives its funding exclusively from the federal community development block grant program.

Accomplishments and Initiatives

During 2018, we undertook a number of initiatives that resulted in several positive accomplishments. These accomplishments will help us maintain our high levels of service to our residents and taxpayers; allow us to realize savings in the 2019 budget as well as assist us in developing long term strategies to reduce and eliminate our structural deficit, and; facilitate the long-term management of Norristown's infrastructure and other assets. Some of these accomplishments and initiatives include, but are not limited to, the following:

- The police department offered free neighborhood watch training to Norristown residents in September 2018.
- Keep Norristown Beautiful, our municipality's beautification program, collaborated with the John James Audubon Center and the Norristown Area School District to help students with environmental education. Together they work to maintain greenhouses, decrease erosion along streambeds, and plant native plants around the community.
- In December 2018 Municipal Council recognized ten participants for completing training sponsored by the Norristown Citizen Leadership Academy. Graduates of the program often go on to become members of community boards and commissions as well as the Municipal Council. The academy's program is in its fifth year with six cohorts completing the program to date. Norristown was recognized by the National League of Cities at its Congressional City Conference in Washington, DC as a second-place finalist for the league's diversity and inclusion award for its Citizen Leadership Academy program.

Budget Message (continued)

Accomplishments and Initiatives (continued)

- In spring 2018 construction began on phase three of the Lafayette Street Extension Project to include new storm-water facilities, the relocation of a water main, and the relocation of the PECO energy duct bank. The entire Lafayette Street Extension Project when completed will include better connection of roads between Plymouth Township and Norristown; reconstruction and widening of Lafayette Street, Ridge Pike, Diamond Avenue, and Forbes Road; relocation and improvements to the Schuylkill River trail; the addition of a half-interchange with U.S. 202 at the Dannehower Bridge; and a full interchange with the Pennsylvania Turnpike. Phase Three is expected to be completed in fall 2020.

- Using proceeds from the 2017 general obligation bond issue, purchased the former Norristown Police Athletic League (PAL) building to be used as the Municipality's new recreation center. The center will have a gymnasium with a basketball court, multipurpose rooms, rental space, and office space. The center will host youth programming, after school programming, and partnerships with other communities.

- Also using 2017 bond proceeds the Municipality purchased numerous replacement vehicles and equipment including a new fire truck.

- In December 2018, after an eight-month renovation and redesign effort, we launched a new and improved citizen-focused Website.

- In September 2018 at its 104th annual conference, the ICMA presented Norristown with a Strategic Leadership and Governance Award for the effective implementation of its Local Economic Revitalization Tax Assistance (LERTA) program. LERTA is a program that uses progressive tax abatement schedules to promote owner-driven revitalization and new construction.

- Norristown, the county seat of Montgomery County, is continuing coordination with the county on the Montgomery County Campus Project, a $406 million effort to improve and update the county administration building, the county courthouse, and the surrounding public park.

Goals for 2019 and Beyond

In our efforts to continually improve the services we provide our residents we have identified a number of goals for the coming year. Goals we have identified for 2019 and beyond include, but are not limited to, the following:

- Finalize the sale of the sewer system. If the sale is successful we will need to develop a plan to prudently use any proceeds. Estimates suggest the sale might provide $10-15 million in one-time proceeds, net of any system debt. It will be important to use any proceeds toward one-time investments and not recurring operational costs. Some ideas mentioned are to fund a land bank or other economic development strategies; set aside proceeds in an investment trust fund and use only interest earnings; pay down debt or pension obligations; or a combination of such possibilities.

Budget Message (continued)

Goals for 2019 and Beyond (continued)

- Target and invest in neighborhood development and improvement. For example, there are currently eight blocks within Norristown that are close to the downtown commercial district and that are potential candidates for new or infill development.

- Establish a land bank. A land bank can help Norristown gain more control over how properties are repurposed and allow us to tackle our blight problems more strategically. A land bank will allow us to focus on converting vacant, abandoned, and tax delinquent properties into productive use.

- Improve storm-water management. Norristown is responsible for maintaining 54 miles of storm sewer lines, inlets, pipes and related infrastructure that carry storm runoff and drainage into Stony Creek, Saw Mill Run, and the Schuylkill River. Currently we estimate spending more than $140,000 annually in general tax money maintaining the storm-water system. Norristown needs to explore implementing a separate storm-water fee.

- Begin collecting the tax on amusements. Such an amusement tax is currently in the code of ordinances but has not been enforced for many years.

- Begin collecting the tax on parking facilities. Similar to the amusement tax this tax has also been on the books for several years, but has not been collected. There are several garages and other parking facilities in Norristown including those owned by SEPTA and the county which could produce needed revenue for the Municipality.

- Renovate the municipal building to better serve administrative and police functions. There is an identified need for such an upgrade. Currently the police department is housed on the ground floor and basement of the building. The facility needs repairs and the current layout cannot provide adequate space for the effective performance of modern police work.

- Continue planning for mixed-use redevelopment of the Norristown State Hospital site. The state has announced plans to close a portion of the psychiatric hospital and has discussed the potential of conveying land to the Municipality. Given the size of the site (almost 200 acres) and the need for Norristown to expand its tax base, this project could be a real game-changer.

- Improve financial reporting to facilitate a shared understanding of Norristown's financial position and its performance throughout the year. Municipal Council, department directors and managers, employees, and the public need relevant, timely, and accurate financial information.

Budget Message (continued)

Goals for 2019 and Beyond (continued)

- Fire station consolidation and improvement. The fire department is made up of four fire companies each with its own fire station. Norristown does not own these stations and spends $180,000 in annual lease payments. The Municipality is 3.6 square miles in land area and a central fire station could, if properly located, provide adequate coverage without sacrificing elapsed time to emergencies.

- Complete park improvements including new playground equipment at Ackey's Field & Park; new playground equipment at Scagg Cottman; new parking lot, picnic area with grills, and additional green spaces as part of Module E of the Riverfront Plan; and the final phase of Latshaw McCarty Field including improvements to the baseball filed and a new scoreboard, mesh fencing, and new wind screens.

Conclusion

I would like to thank our administrative staff and all municipal employees for the outstanding service they continually provide our community. We are fortunate to have such capable professionals. As in past years, the development of the budget document was a team effort that required creativity, hard work, difficult decisions, and shared sacrifice.

Thanks in large part to our opportunity to work with the National Resource Network we have a road map which will help us to better understand and make inroads into closing the Municipality's structural deficit. Although we have several more years and many difficult decisions ahead, I believe we are charting a course that will allow us to place the Norristown on a much firmer financial foundation going forward.

If you have any questions or comments, or need additional information about our 2019 budget or any other financial matters, please do not hesitate to contact me.

Respectfully submitted,

Crandall O. Jones, ICMA-CM
Municipal Administrator

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Municipal Administrator

Community Profile

About Norristown

Located in the Philadelphian suburbs of southeastern Pennsylvania, Norristown sits along the majestic Schuylkill River. The community was founded on land purchased from William Penn, and has served as the county seat of Montgomery County since 1784.

Norristown is an ethnically diverse community of over 34,500 people with a relatively high population density of 9,806 people per square mile. At its peak in the 1940s and 1950s, Norristown was a prosperous community with thriving small businesses flooding Main Street with shoppers from throughout the region. However, the opening of large shopping malls in adjacent townships and increased regional and global competition has diverted consumers and industries away from the town. As local businesses began to close or relocate, property values decreased, and Norristown entered into an era of economic decline. However, that decline is being reversed.

ESTABLISHED 1812

7 COUNCIL MEMBERS

3 TRAIN STATIONS

POPULATION OF 34,510

3.52 SQ MI LAND AREA

0.09 SQ MI WATERAREA

Demographic and Socio-Economic Information

$45,017
MEDIAN HOUSEHOLD INCOME
Was $44,168 in 2016

3.9%
UNEMPLOYMENT RATE
Was 5.1% in 2016

17 PUBLIC PARKS

14,219 HOUSING UNITS

Norristown is an ethnically and racially diverse community with an educational attainment rate of 81.7% for high school graduation or beyond. Possessing a labor force of approximately 17,000, major businesses in Norristown include education and social services, administrative services, construction, and manufacturing.

Norristown has an unemployment rate under 4%, a significant decrease from its 8.5% unemployment rate in 2010. Three more positive economic indicators: U.S. Census data indicate the median value of homes has increased slightly from $153,100 in 2010 to $153,300 in 2017; during the same period per capita income increased by $3,330 from $20,123 to $23,453 (16.6%); and that the median household income has increased from $43,551 to $45,017 (3.4%). However, the poverty rate increased from 18% to 21.5% during the period between 2010 and 2017.

Community Profile (continued)

Transportation

Norristown is situated approximately 20 miles from center-city Philadelphia and 25 miles from the Philadelphia International Airport. U.S. 202 is the major north-south route through the town. Just outside the municipal boundary is I-476, a major north-south route connecting with the Pennsylvania Turnpike (I-276) which runs east-west. Norristown is the largest multi-modal transportation hub in Montgomery County with the convergence of numerous rail lines, bus routes, and multi-use trails.

Form of Government

Norristown is one of approximately 75 municipalities out of more than 2500 in Pennsylvania that has adopted a Home Rule Charter. Prior to adopting its Charter in 1986, Norristown was a borough allowed to exercise only those powers specifically outlined in the Borough Code, a codification of state laws governing how boroughs in the state must conduct their business. In becoming a home rule municipality Norristown voters gave themselves the ability to adopt and amend their own local laws on any subject not specifically prohibited by state or federal law. The Charter provides for a governing body, Municipal Council, of seven members (four elected by wards and three elected at-large). However, for nearly two decades, the strong mayor form of government existed in Norristown with an elected mayor serving as the chief executive officer of the municipal government with veto power over Council legislative actions.

Amid federal charges of corruption, fraud, and bribery against the mayor and several other local government officials, the voters of Norristown amended the Charter in 2004. The most significant change was the elimination of the office of mayor and the establishment of the council-manager form of government. The 2004 amendments established the position of Municipal Administrator to oversee all municipal departments and to ensure the efficiency and effectiveness of government operations. The Municipal Administrator position is designed to be apolitical and to be occupied by a career public administration professional. With the elimination of the office of mayor, the Council is now headed by the Council President, elected by and from the Council to preside over all Council meetings and other activities. The Charter amendments also officially changed the name of the organization from Borough of Norristown to Municipality of Norristown.

Community Profile (continued)

Municipal Services

Due to its urban setting and high population density, Norristown provides a very high level of services. The Municipality has a well-trained police department consisting of 69 sworn officers and 13 support staff. Its fire department employs 22 firefighters and is one of the few professional full-time fire-fighting forces in the region. In addition to these extensive public safety services, the municipal government has six other departments: administration, which consists of the office of administrator, clerk, public information, human resources, and legal counsel; finance, which provides tax collection, accounts payable, payroll, procurement, and debt & cash management services; code enforcement, which is charged with extensive building, housing, and property maintenance inspection responsibilities; planning & development to ensure proper zoning enforcement and to encourage high quality commercial and residential development; public works, responsible for maintenance of streets, street lighting, vehicles & equipment, and buildings & grounds; and public infrastructure maintenance whose crews repair roads, replace streetlights, and maintain municipal parks and facilities; parks & recreation which offers sports and recreational activities and events to the public.

Municipal Principles

The Municipality of Norristown is dedicated to ensuring a high-quality of life for our residents through the implementation of meaningful policies and programs, the efficient and effective delivery of services, and a commitment to achieve a vision of prosperity for our vibrant, diverse, and historic community. In our efforts to ensure a better tomorrow for Norristown, the Municipality swears to act in accordance with the following values:

Effective Business Management.

We pledge to make ethical, cost-effective use of resources available to us in carrying out our duties.

Advocacy for the Municipality of Norristown.

We take pride in working for the Municipality of Norristown, value our service to the community and seek opportunities to show it.

Focus on Employee and Customer Safety.

We pledge to value safe working conditions for ourselves, our co-workers, and those we serve in the community.

Exceptional Customer Service.

We pledge to deliver exceptional service to all our customers – internal and external – to continually seek ways to improve our service delivery and to foster a "customer first" mind-set in the Municipality of Norristown.

Excellence in Employee Development.

We pledge to continuously pursue professional excellence for ourselves and the Municipality of Norristown through fostering service, training, teaming, and leadership among all employees.

Municipal Officials

MUNICIPAL COUNCIL

The Municipality of Norristown operates under a council-manager form of government. While it is the responsibility of the Municipal Administrator to oversee the day-to-day operations of the Municipality, it is the Municipal Council of Norristown, headed by the Council President, that provide the strategic vision to ensure the future of Norristown is bright and full of opportunity!

As elected representatives of the residents of Norristown, the Municipal Council consists of seven (7) members of the community that meet regularly twice every month to enact laws and provide municipal staff with direction pertaining to the services provided by the Municipality.

4th District Hakim Jones | *3rd District Valerie Scott Cooper* | *Council Vice-President Heather Lewis* | *Council President Sonya Sanders* | *At-Large Derrick Perry* | *At-Large Olivia Brady* | *At-Large Rebecca Smith*

SENIOR MANAGEMENT

While the Municipal Council is responsible for providing the strategic direction of the Municipality, Norristown's management staff is responsible for ensuring the efficiency and effectiveness of daily operations. Headed by the Municipal Administrator, the eight Directors and Managers of Norristown's Municipal Departments vigilantly strive to make Norristown a safe and vibrant community with high quality public services. The eight municipal departments include: *Recreation, Fire, Building and Codes Enforcement, Planning & Municipal Development, Police, Finance, Public Works, and Human Resources*

Municipal Administrator Crandall Jones

Recreation Manager Erica Genuardi | *Fire Chief Thomas O'Donnell* | *Codes Manager Amrinder Singh* | *Director of Planning & Dev. Jayne Musonye* | *Police Chief Mark Talbot* | *Director of Finance Norman Butts* | *Director of Public Works Thomas Odenigbo* | *HR Manager Darlene Norwood*

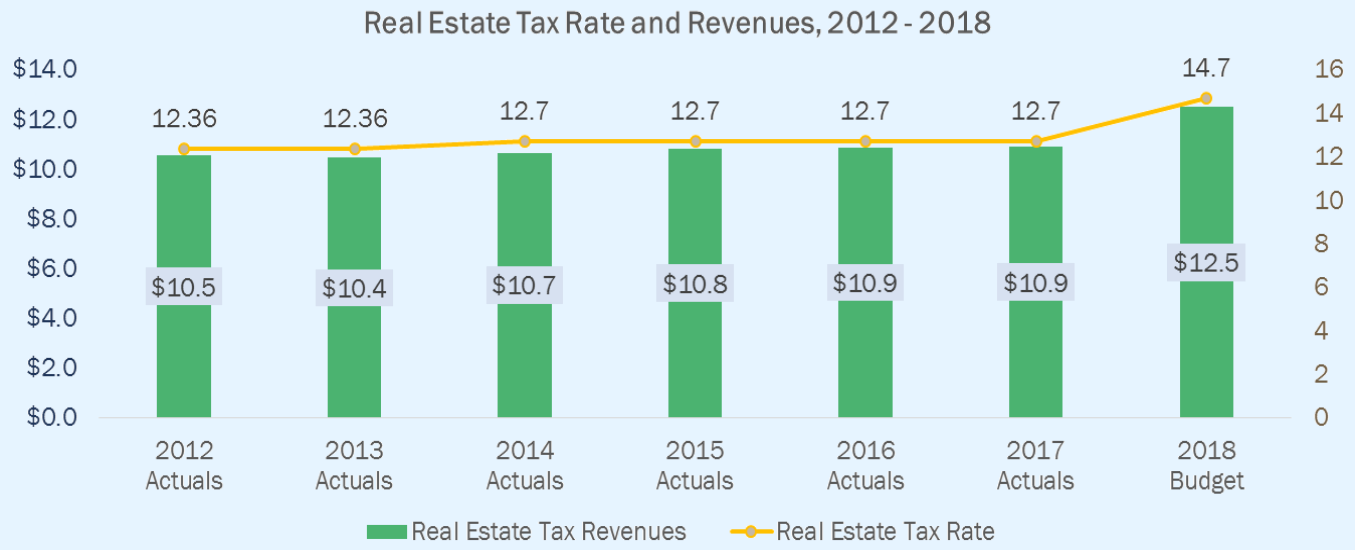
SECTION 2: GOALS & POLICIES

Five-Year Financial Plan

In September 2017, Norristown asked the National Resource Network (NRN) for assistance in developing a five-year financial plan. The NRN, a core component of the federal government's "Strong Cities, Strong Communities" initiative, develops and delivers innovative solutions for American cities to help them address their toughest economic challenges. In asking the NRN for help Norristown cited "a population that is getting less affluent" and three specific challenges that hurt Norristown's efforts to attract and retain residents and businesses: a decrease in home ownership and concurrent rise in transient rental housing; a persistent stigma of being a crime-ridden community, despite falling crime levels; and more than normal littering and poor property maintenance in certain areas, which exacerbates the perceived lack of safety.

The five-year financial plan helped the municipality think through its financial position, resource allocation decisions and community goals in a quantified, logical way and communicate their vision and priorities to different audiences. It included a baseline assessment, a diagnostic exercise where thousands of lines of financial data were distilled to a limited number of core trends that drive the government's financial performance. The assessment included a projection showing the government's likely financial performance in a *status quo* scenario absent corrective action. In response to this diagnosis, the multi-year plan recommended "treatment" in the form of an action plan with a series of prioritized initiatives that will change the government's financial trajectory and ensure that it will have the resources it needs on a sustainable basis to advance the community's goals.

For this particular engagement, the NRN developed a dynamic budget model to help Norristown update its baseline financial trajectory and anticipate how discrete operational and budgetary decisions and changing circumstances could impact the municipality's future financial position.



Five-Year Financial Plan (continued)

Three Financial Goals

First, the municipal council will focus on **eliminating Norristown's structural deficit by 2021**. The 2018 budget relied on $1.1 million in reserves to fill the budget gap, and the 2019 budget relies on another $1.4 million to balance the budget. To achieve fiscal sustainability, Norristown recognizes that it must reduce the projected deficits over the next three years with the goal of balancing its budget without relying on reserves by 2021.

Second, the municipal council will focus on **maintaining the general fund's fund balance level** at 17% with the goal of increasing it to 25%. The GFOA recommended fund balance is at least 16.7 percent (or two months) of operating expenditures. Norristown's estimated 2018 year-end fund balance is $7.8 million, or 23 percent of operating expenditures. That fund balance will drop as the Municipality continues to lean on fund balance in 2019 and potentially 2020. Norristown should maintain its unassigned fund balance level at the GFOA recommended minimum with the long-term goal of increasing it to 25 percent over time.

AA-

Credit Rating from Standard & Poor's

The third financial goal for Norristown is to **maintain its current credit rating.** Its most recent credit rating in 2017 was AA- (stable), which is in the "high grade" of S&P's scale. The credit rating is a tangible sign of Norristown's hard-earned progress. It also results in lower borrowing costs. The 2017 rating greatly benefited from Norristown's healthy fund balance at the time. The rating agency specifically referenced the risk associated with poor financial performance: *"If future pension pressure were to cause budgetary performance to weaken, causing budgetary flexibility or liquidity to weaken to levels we no longer consider very strong, we could also lower the rating."* Norristown needs to have annual surpluses (budgetary performance) and maintain its reserves (budgetary flexibility) to offset its demographic weaknesses.

Five-Year Financial Plan (continued)

Three Operational Goals

First, municipal officials will work to **improve the perception of Norristown as a safe vibrant community**. Norristown is still viewed by many as being unsafe, even though crime levels have dropped since 2012. There needs to be a more quantified, specific understanding of who holds this view and why before Norristown can effectively combat it. Expanding participation in recreation programs and increasing foot traffic downtown will also promote positive imaging to counteract lingering negative perception.

Next, officials will work to **improve the quality of Norristown's public spaces and increase compliance with the property maintenance standards for private property.** There is dissatisfaction with the residential trash collection system, which is a core service that the Municipality provides to its residents and impacts the cleanliness of Norristown's public thoroughfares. Municipal government is not responsible for cleaning or improving private property, but it can enforce compliance with the property maintenance standards in place. Improving neighborhood "curb appeal" would help attract new residents and could help alleviate some of the stigma referenced above.

Finally, with respect to operational goals **Norristown will invest in the facilities, technology, and vehicles that deliver daily services.** To sustain core services and make targeted improvements, Norristown will find ways to invest in the infrastructure local government itself uses every day including: seven facilities including the municipal hall, public works building, recreation center, four leased fire stations; 12 parks; 40 police vehicles; 18 fire vehicles; 23 public works vehicles; and computer hardware and information technology infrastructure. Some investments like vehicle replacement are necessary to maintain local government services as they currently exist. Others will strengthen local government as a service provider, like renovating municipal hall and improving the police station space. Others will help the municipality be more efficient, like consolidating fire stations and using electronic systems more for scheduling in police and code enforcement.

Five-Year Financial Plan (continued)

Two Economic Development Goals

Norristown will position itself to attract investment in its Opportunity Zone. The municipality's designated Opportunity Zone includes properties along the waterfront, the transit center and a substantial length of East Main Street. Norristown is reaching out to owners of re-developable properties and preparing a list of potential projects to attract Opportunity Fund investment. In thinking strategically about funding, Norristown will prioritize developments that have a maximum return on investment for the community. The biggest wins from the narrow but important perspective of local government finances are new residential units because they bring new earned income taxpayers to town and eventually (once the abatement expires) add real estate tax revenue. While bringing businesses into Municipality is important to the downtown revitalization efforts, they do not have as much tax revenue impact as residential units.

Additionally, **Norristown will invest in neighborhood re-development and improvement.** The municipality must expand its tax base to sustain operations without frequent real estate tax rate increases. Given the residency -based taxing powers set by Pennsylvania law, this means Norristown has to attract more residents with higher incomes, either through homeownership or higher quality rental units. Norristown should capitalize on its affordability, walkability and rail access to Philadelphia. Recent development activity demonstrates the potential for infill development within existing neighborhoods. Norristown needs to focus on assembling and preparing suitable parcels to attract new development that can stabilize neighborhoods and grow the tax base over time. Norristown should also continue to support rehabilitation and improvement of existing housing to improve the quality of life and perception of the community.

Fiscal Policies

The following financial policies shall be followed in the administration of the fiscal affairs of the municipality to the extent that they are not inconsistent with the applicable provisions of the Home Rule Charter or general law:

A. General policy.

Financial policies shall represent a complete financial plan for the next fiscal year and shall include financial estimates projected over the next five fiscal years.

B. Operating budget policies.

(1) The municipal administration shall pay all current expenditures with current revenues.
(2) The budget shall provide for adequate maintenance of the capital plant and equipment and for orderly replacement.
(3) The municipal administration shall update annually expenditure projections for the ensuing five fiscal years. Projections shall include operating costs of future capital improvements that are included in the capital budget.

C. Revenue policies.

(1) The municipal administration shall project revenues for the ensuing five fiscal years and will update this projection annually. Each existing and potential revenue source shall be reexamined annually.
(2) The Municipal Administrator shall propose and the Council may adopt user charges and fees at a level that supports the cost of providing the service. The administration of the municipality shall annually recalculate the full costs of activities supported by user fees to assess the impact of inflation and other cost increases.

D. Capital improvement and budget policies.

(1) The Municipal Administrator shall develop a five-year plan for capital improvements and shall submit such plan to the Council and shall update it annually on the basis of the municipal comprehensive and functional plans.
(2) The Council shall enact an annual capital budget on the basis of the five-year capital improvement plan. Future capital expenditures necessitated by changes in population, real estate development or the economic base shall be calculated and included in capital budget projections.

E. Debt policies.

(1) The municipality shall confine tong-term borrowing to capital improvements or projects that cannot be financed from current revenues.
(2) The municipality shall endeavor to keep the average maturity of general obligations at or below 10 years.
(3) The municipality shall not use tong-term debt for current operations.

Budget Policies

Preparation & Presentation

A. The municipal budgets shall be prepared at the direction of the Municipal Administrator and Director of Finance in accordance with the Home Rule Charter.

B. The Municipal Administrator shall present and the Council shall adopt a balanced operating plan and budget and a capital plan and budget which shall reflect policies and objectives established by the Council. It shall encompass all borough funds and activities and specify a total of expenditures not to exceed estimated revenues from all sources to be received in the course of normal governmental activity. Available surplus from prior years may be included with estimated revenues.

Content of Budgets

A. The financial planning and municipal budgets shall be in form and detail as the Council shall direct and at a minimum shall contain the following:

(1) An operating plan of revenue and expenditures for the next five years, which shall contain, as a minimum, the amounts to be apportioned for each activity, stated as personal services, contractual services, material, supplies, equipment and such additional classes as the Council may prescribe. The first year of the plan shall be in detail and shall constitute the operating budget. The next years of the plan shall be advisory for the purpose of long-range planning and may be stated in general categories only. Any proposed transfer between funds must comply with Section 710A of the Home Rule Charter.

(2) A capital plan for the next five or more fiscal years, which shall contain, as a minimum, all proposed capital improvements, identified by project, the year of acquisition or construction, proposed funding and the impact upon the operating expenses, debt structure and borrowing limitations of the borough. The first year of the plan shall be in detail and shall constitute the capital budget. The remaining years of the plan, except when capital expenditures are approved, shall be advisory for the purpose of long-range planning and may be stated in general categories only. The capital budget may be financed from appropriations of current revenues or moneys borrowed as authorized by the Home Rule Charter or general law. All appropriations for capital budget shall lapse at the end of the fiscal year, but sufficient amounts to complete projects in progress may be appropriated for the following year.

B. The financial plans and budgets required herein shall include an explanation in terms of programs, projects and services to be provided and the funding thereof.

C. The budgets shall be presented and published in a simplified, plain-language format, identified and labeled so as to be clear and understandable.

D. The Council may by ordinance amend the budget at any time.

Budget Policies (continued)

Submission of Budgets

A. The Municipal Administrator shall present to the Council at a regular Council meeting, duly advertised, the proposed plans and budgets and an accompanying budget message not later than 75 days prior to the end of the fiscal year.

B. The Municipal Administrator's budget message shall explain the programs to be undertaken and their financial implications. It shall describe the important features of the budgets; indicate any major changes from the current year in financial policies, expenditures and revenues, together with the reasons for such changes; summarize the borough's financial position; include the tax levies necessary to produce anticipated revenues; and include such other material as the Municipal Administrator deems desirable.

Budget Review

A. The Council shall review the proposed financial plans and municipal budgets with the Municipal Administrator and others as it may deem appropriate.

B. The budgets, as submitted and adopted, must be balanced. The Council may reduce or increase any item or items in the Municipal Administrator's budgets by a vote of a majority of the Council.

Adoption of Budgets

A. Advertising and public hearings.
After the Municipal Administrator's budget message is given to the Council and after the completion of changes directed by the Council, if any, the Council shall cause the final approved budgets to be published in one or more newspapers of general circulation within the borough, including the following:

(1) A summary of the proposed budgets.
(2) The times and places where copies of the proposed budgets shall be available for inspection.
(3) Notice of a public meeting, with the date, time and place specified, at which said budgets will be considered by the Council. At such public meeting, the public shall be afforded the opportunity to comment.

B. Adoption.

(1) Final action shall not be taken on the proposed budgets until after a minimum of seven days' public notice.
(2) Final adoption of the budgets shall be completed by the Council by the 30th day prior to the end of the fiscal year in which such budgets shall apply.
(3) The budgets, as adopted, shall be balanced and shall become effective on the first day of the ensuing fiscal year.
(4) Any ordinance pertaining to taxes pursuant to the budgets shall be adopted prior to the adoption of the budgets.

SECTION 3: FINANCIAL SUMMARIES

Fund Descriptions & Structure

The section begins with information about the Municipality's fund structure, information describing various characteristics of the major and non-major funds, and a fund balance summary for the primary budgetary fund: the general fund.

Norristown, like most other state and local governments, uses fund accounting to ensure compliance with finance-related legal requirements. Each fund is a separate accounting entity. A fund is a group of related accounts used to maintain control over resources segregated for specific activities and objectives. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenue, and expenditures. All of the funds of the Municipality are divided into two categories: governmental funds and fiduciary funds.

Governmental funds use the modified accrual basis of accounting for budgeting purposes, which is the same basis of accounting used in the Municipality's Comprehensive Annual Financial Report (CAFR).

The modified accrual basis of accounting recognizes revenues as soon as they are both measurable and available. Revenues are considered available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Municipality considers tax revenue to be available if collected within sixty days of the end of the fiscal period. Expenditures are generally recorded when a liability is incurred, as under accrual accounting. However, debt service, compensated absences, and claims and judgment expenditures are recorded only when payment is due.

The following table provides an overview of the Municipality's budgetary fund structure. All of the funds listed below are included in the Borough's audited financial statements.

Table 1.

Fund Descriptions

Fund	Category	Reporting	Type	Budget Basis of Accounting	CAFR Basis of Accounting
General	Governmental	Major	General	Modified Accrual	Modified Accrual
Capital Projects	Governmental	Major	General	Modified Accrual	Modified Accrual
Community Development	Governmental	Non-Major	Special Revenue	Modified Accrual	Modified Accrual
Highway Aid	Governmental	Non-Major	Special Revenue	Modified Accrual	Modified Accrual
Police Pension Plan	Fiduciary	Non-Major	Pension Trust	N/A	Accrual
Paid Firefighters Pension Plan	Fiduciary	Non-Major	Pension Trust	N/A	Accrual
Non-Uniform Employees' Pension Plan	Fiduciary	Non-Major	Pension Trust	N/A	Accrual

Fund Summary

Major Fund Descriptions

General – The general fund is the primary operating fund of the Municipality. This fund is used to account for all financial transactions except those required to be accounted for in another fund. This is a budgeted fund, and any unassigned fund balances are considered as resources available for use.

Capital Projects – The capital projects fund is a governmental fund used to account for financing significant capital outlays identified in year one of the five-year capital improvement plan.

Non-Major Fund Descriptions Included in Budget Document

Highway Aid – The highway aid fund is a governmental fund used to account for state liquid fuels tax revenue and expenditures that are restricted to be used for building, improving, and maintaining local roads and bridges, and the repayment of a Pennsylvania Infrastructure Bank loan.

Community Development – The community development fund is a governmental fund used to account for federal community development block grant expenditures that are restricted to be used for owner-occupied housing rehabilitation, housing rehab technical support, repayment of a section 108 loan, historical façade enhancement, main street streetscape, and program administration.

Financial Summaries

Believing that "a picture is worth a thousand words," we basically describe our financial summaries through the use of tables with explanations where necessary for further clarification. These summaries begin with a consolidated overview of all funds followed with a presentation for each of our funds in the following order: general fund, capital projects fund, highway aid fund, and community development fund.

Consolidated Budget Summary

The consolidated budget overview begins with Table 2 summarizing fund balances for three of the Municipality's four governmental funds (the community development fund, funded exclusively by federal community development block grant funds on a draw-down basis, is excluded from the fund balance summary), followed by a summary of the total budget (Table 3), followed by Table 4 summarizing revenue by fund, followed by Table 5 summarizing expenditures by department and fund.

The fund balance summary shows the general fund balance at the end of 2019 is estimated at 18.6%, the highway aid fund balance is estimated at 34.9%, and the capital projects fund balance is estimated at 3.7%.

Fund Balance & Budget Summary

Table 2.

Fund Balance				
Description	01 General	02 Highway Aid	04 Capital Projects	21 Community Development
Audited 12/31/17 Fund Balance	$ 8,969,377	$ 4,457,865	$ 8,263,583	n/a
Estimated 2018 Revenues	32,750,811	832,487	200,000	n/a
Estimated 2018 Expenses	(33,877,830)	(3,851,401)	(2,986,795)	n/a
Estimated 2018 Net Activity	(1,127,019)	(3,018,914)	(2,786,795)	n/a
Estimated 12/31/18 Fund Balance	$ 7,842,358	$ 1,438,951	$ 5,476,788	n/a
Budgeted 2019 Revenues	33,115,200	843,976	200,000	n/a
Budgeted 2019 Expenses	(34,545,083)	(1,692,099)	(5,476,788)	n/a
Budgeted 2019 Net Activity	(1,429,883)	(848,123)	(5,276,788)	n/a
Projected 12/31/19 Fund Balance	**$ 6,412,475**	**$ 590,828**	**$ 200,000**	**n/a**
Projected 12/31/19 fund balance as % of 2019 budgeted expenditures	18.6%	34.9%	3.7%	n/a

The budget summary shows a balanced budget with total expenditures for all four funds at $42.6 million.

Table 3.

Budget Summary				
Fund	Name	Sources	Uses	Difference
01	General Fund	34,545,083	34,545,083	-
02	Highway Aid Fund	1,692,099	1,692,099	-
04	Capital Projects Fund	5,476,788	5,476,788	-
21	Community Development Fund	887,081	887,081	-
	Total	**42,601,051**	**42,601,051**	**-**

The general fund accounts for more than $34.5 million of the $42.6 million in total revenue from all funds. Revenue in the highway aid, capital projects, and community development funds comes primarily from two sources: grants from other governments (intergovernmental) and bond proceeds (other sources).

Consolidated Revenue Summary

Table 4.

Revenue Summary by Fund	General Fund (01)	Highway Aid Fund (03)	Capital Projects Fund (05)	Community Development Fund (21)	Total
Real Property Taxes	12,723,545				12,723,545
Other Local Taxes	11,633,850				11,633,850
Licenses & Permits	1,130,350				1,130,350
Fines & Forfeits	813,000				813,000
Interest & Rents	149,000				149,000
Intergovernmental	1,673,765	833,976		887,081	3,394,822
Charges for Services	4,450,690				4,450,690
Miscellaneous	541,000				541,000
Other Sources	1,429,883	858,123	5,476,788		7,764,794
Total	34,545,083	1,692,099	5,476,788	887,081	42,601,051

The Municipality has eight departments: administration, finance, police, fire, code enforcement, planning & development, public works, and parks & recreation. Several of those departments are further broken down into a total of 30 activities/subdivisions spread across the four governmental funds. Table 5 shows two sizeable activities, administrative overhead (405) and retirement (481) in the administration and finance departments respectively which have not been allocated to other operating departments. Administrative overhead accounts for items such as medical, dental, vision, and life insurances as well as the employer portion of Social Security/Medicare. Retirement includes an unallocated lump sum for three retirement plans: police, fire, and non-uniform employees. In addition in the department of finance workers compensation (484), unemployment compensation (485), and property & casualty insurance (486) are unallocated expenditures.

Norristown's Home Rule Charter requires the budget be adopted following a line-item format. The 30 expenditure activities/subdivisions mentioned above as well as 19 revenue categories for the general fund are further broken down into approximately 510 individual line items including 104 revenue line items and 406 expenditure line items.

Consolidated Expenditure Summary

Table 5

Expenditure Summary by Department & Fund					
	General	Highway Aid	Capital Project	Comm. Devel.	Total
1. Administration					
401 Municipal Council	78,100				78,100
400 Administration	394,972				394,972
404 Legal Services	392,500				392,500
405 Administrative Overhead	4,036,163				4,036,163
406 Human Resources	218,512				218,512
407 Information Technology	263,500				263,500
493 Contributions to Civic Activities	44,500				44,500
Total	5,428,247	-	-	-	5,428,247
2. Finance					
402 Finance	646,375				646,375
403 Tax Collection	158,515				158,515
471 Debt Service	4,000,000	387,099	-	514,872	4,901,971
481 Retirement	3,727,400				3,727,400
484 Workers Compensation	564,488				564,488
485 Unemployment Compensation	51,000				51,000
486 Property & Casualty Insurance	896,573				896,573
498 Capital Leases	200,000	-	-		200,000
Total	10,244,351	387,099	-	514,872	11,146,322
3. Police					
410 Police	8,790,141	-	425,348		9,215,489
Total	8,790,141	-	425,348	-	9,215,489
4. Fire					
411 Fire	2,784,576	-	-		2,784,576
Total	2,784,576	-	-	-	2,784,576
5. Code Enforcement					
421 Code Enforcement	953,823	-	30,485		984,308
Total	953,823	-	30,485	-	984,308
6. Planning & Development					
414 Planning & Zoning	601,438		2,308,152	372,209	3,281,799
415 Business Development	240,000				240,000
416 Shared Business Services	36,098				36,098
Total	877,536	-	2,308,152	372,209	3,557,897
7. Public Works					
430 Highways, Streets & Roads	380,996		913,782		1,294,778
431 Street Maintenance	691,617	1,055,000			1,746,617
433 Traffic Signals	271,430				271,430
434 Street Lighting	55,000	250,000			305,000
427 Sanitation	2,318,958				2,318,958
408 Vehicle Maintenance	586,320		68,000		654,320
409 Buildings & Plant	471,663		1,495,419		1,967,082
Total	4,775,984	1,305,000	2,477,201	-	8,558,185
8. Parks & Recreation					
452 Parks	287,976		235,602		523,578
454 Recreation	402,448				402,448
Total	690,424	-	235,602	-	926,026
Total Expenditures	**34,545,082**	**1,692,099**	**5,476,788**	**887,081**	**42,601,050**

General Fund Statement of Activities

General Fund Summary

We turn now to a brief discussion of revenue (sources) and expenditures (uses) in the general fund, by far the largest governmental fund. This fund accounts for more than 83% of all budgetary activity. The following Statement of Activities has taken the $34.5 million in total General Fund dollars and ***fully allocated*** them across the eight departments. Expenditures (uses) are divided into two categories: "personnel" and "other." Personnel is further broken down into salaries and other benefits such as Social Security/Medicare, health insurance, and retirement. Revenue (sources) is essentially characterized as real estate taxes, Act 511 taxes, charges for services, and fund balance.

On the expenditure side, personnel costs account for 64% of all expenditures (salaries, 40%; health benefits, 10%, retirement, 10%, and Social Security/Medicare and worker's compensation, 4%). Non-personnel costs account for the remaining 36%. The police and fire departments account for nearly 54% of all general fund expenditures with public works spending more than 17%.

Table 6

Statement of Activities - General Fund

Expend.	Admin.	Finance	Police	Fire	Codes	Plan. & Zoning	Public Works	Parks	Total	%
Salaries	545,656	474,696	8,234,706	1,983,789	629,322	372,058	1,394,449	225,093	13,859,769	0.40
SS/Medicare	41,743	36,314	214,275	28,765	48,143	28,462	106,675	17,220	521,597	0.02
Work. Comp.	23,826	27,797	325,622	87,362	39,710	15,884	87,362	7,942	615,505	0.02
Health Benefits	130,572	152,334	1,784,484	478,764	217,620	87,048	478,764	43,524	3,373,110	0.10
Retirement	10,596	12,362	2,719,461	767,898	17,660	7,064	38,852	3,532	3,577,425	0.10
Total Pers.	752,393	703,503	13,278,548	3,346,578	952,455	510,516	2,106,102	297,311	21,947,406	0.64
Total Other	1,029,914	4,824,700	924,913	911,693	358,750	532,824	3,824,797	190,086	12,597,677	0.36
Total Expend.	1,782,307	5,528,203	14,203,461	4,258,271	1,311,205	1,043,340	5,930,899	487,397	34,545,083	
% Total Expend.	5.16%	16.00%	41.12%	12.33%	3.80%	3.02%	17.17%	1.41%	100.00%	
Revenue										
Charges for Services	548,300	1,054,610	2,179,295	724,380	1,228,250	298,181	2,971,180	74,475	9,078,671	0.26
% Dept. Expend.	30.76%	19.08%	15.34%	17.01%	93.67%	28.58%	50.10%	15.28%	26.28%	
Allocat. 511 Taxes	582,250	1,805,971	4,640,033	1,391,106	428,349	340,842	1,937,525	159,224	11,285,300	0.33
Allocat. Fund Bal.	73,773	228,822	587,907	176,257	54,273	43,186	245,491	20,174	1,429,883	0.04
Rev. Net of RE Taxes	1,204,323	3,089,404	7,407,235	2,291,743	1,710,873	682,209	5,154,196	253,874	21,793,854	
R.E. Taxes to Fund	577,984	2,438,799	6,796,226	1,966,528	(399,668)	361,131	776,703	233,523	12,751,226	0.37
Port. of RE Tax Rate	0.67	2.82	7.86	2.27	-0.46	0.42	0.90	0.27	14.74	

On the other side of the ledger, real estate taxes (37%) constitute the largest source of revenue, followed by Act 511 taxes (33%), charges for services (26%), and fund balance (4%). One item of interest: charges for services accounts for nearly 94% of code enforcement operations.

Finally, from total expenditures for each department, we subtracted the sum of charges for services and the allocation of Act 511 taxes and the allocation of fund balance (using the department's percentage of expenditures to total expenditures) to determine the amount of real estate taxes needed to fully fund the department's activities. The amount of taxes needed to fully fund the department's activities was then converted to a tax rate. Not surprisingly, the core essential services of police and fire department operations required 10.13 mills of the Municipality's total 14.74 mill tax rate (69%).

General Fund Revenue Sources

Major general fund revenue sources include the following:

- **Real Estate Tax**
- **Earned Income Tax**
- **Local Services Tax**
- **Business Privilege Tax**
- **Real estate Transfer Tax**
- **Charges for Services**
- **State Funding**
- **Fund Balance**

Real Estate Tax

Real estate taxes are a major source of revenue for Norristown's general fund. The basic formula to determine the municipality's real estate taxes is calculated in the three steps outlined below:

market value of real property in Norristown X assessment ratio = assessed value

assessed value X tax rate = taxes collectible

taxes collectible X collection factor = real estate taxes budgeted

In Pennsylvania, counties manage real estate assessments. Each class of county is subject to a special assessment law. In each county, a board is established to supervise, equalize and revise assessments, and to hear appeals. As a county of the second class A, Montgomery County's real estate assessment supervisory body is the board of assessment appeals, composed of three members appointed by the county commissioners to four-year terms.

Property Valuation

In arriving at a proper valuation of real estate for tax purposes, there is a two-step procedure involved:

(1) The market value of a property must be established.
(2) The established, predetermined ratio must then be applied to determine the property's assessed value.

For the purpose of real estate taxation, assessment consists of placing a valuation on real property and then applying the assessment ratio. The assessment laws call for the valuing of properties at full or market value, at the rates and prices for which the properties would separately sell in a bona fide transaction. To establish actual value the county may use current year market values or it may adopt a base year for market values. The base year can be the year of the most recent countywide reappraisal or it can be another designated prior year. All real property values must be equalized in terms of base year values if current year market values are not used. In arriving at actual value, the county may use all three accepted assessment methods: cost (reproduction or replacement, as applicable less depreciation and all forms of obsolescence); comparable sales; and income.

General Fund Revenue Sources (continued)

Real Estate Tax (continued)

Assessment Ratio

Once the property is valued the county applies its established predetermined ratio to calculate the assessment. The established predetermined ratio is the ratio of assessed to actual value set by the board of county commissioners. Norristown's ratio is 72.6 percent. The county may change the predetermined ratio without reevaluating all the properties, retaining the same base year for market values. Such a change constitutes a countywide revision of assessments requiring a notice to all property owners.

Assessment laws provide for the establishment of a predetermined ratio of assessed to market value not to exceed 100 percent for first through eighth class counties. All properties within the taxing district must be uniformly assessed at a similar ratio in order to satisfy the requirements of Article VIII, Section I of the Pennsylvania Constitution which provides that all taxes must be uniform on the same class of subjects within the territorial limits of the authority levying the tax. The controlling principle in matters of valuation is that no one taxpayer should pay any more or less than their proportionate share of the cost of government. Equalization may require periodic reappraisals of all parcels within the county, initiated at the discretion of the county commissioners.

When the county assessment board receives the assessment roll, revisions may be made for the sake of equalizing valuations from property to property or from local unit to local unit. The county then prepares a master duplicate of all real estate assessments in the county by district, showing the name of the property owner, address, property location and assessed valuation. The assessment rolls are open to public inspection.

Counties are required to furnish assessment rolls to local taxing districts for purposes of taxing real estate and occupations. Final delivery date of this information is November 15 of the previous year. Each taxing authority prepares its own duplicate, calculating the amount of tax due on each property and person on the basis of assessed valuations of real estate and occupations determined by the proper assessing authority.

General Fund Revenue Sources (continued)

Real Estate Tax (continued)

Tax Rates

The Home Rule Charter of Norristown authorizes the Municipal Council to levy real estate taxes for general or special purposes. Although no longer classified as a borough for legal purposes, Norristown generally follows as guidelines the limitations established for boroughs by the Pennsylvania Borough Code. The guidelines provide that the Municipal Council may annually levy and collect a real estate tax, not exceeding thirty mills, or $30.00/$1,000 of assessed value (for ease of use one mill per dollar is the equivalent to one dollar per $1,000). Using the Borough Code as a guideline the Municipal Council could then levy real estate taxes for any of the following purposes:

Debt Service – annual tax sufficient to pay interest and principal on any indebtedness incurred pursuant to 53 Pa. C.S., Part VII Subpart B (relating to indebtedness and borrowing) or any prior or subsequent act governing the incurrence of indebtedness of the Municipality.

Pensions – provide for pensions, retirement or the purchase of annuity contracts for Municipal employees, not exceeding one-half mill ($.50/$1,000 of assessed value)

Shade Trees – defray cost and expenses of caring for shade trees, not exceeding one-tenth mill ($.10/$1,000 of assessed value)

Street Lighting – for lighting and illuminating the streets, highways and other public places, not exceeding eight mills ($8.00/$1,000 of assessed value)

Utilities – for gas, water, & electric light, not exceeding eight mills ($8.00/$1,000 of assessed value), such additional millage permitted only following a favorable referendum on the matter held in accordance with the election laws of Pennsylvania

Fire – for the purchase of fire engines, fire apparatus and fire hose for the use of the Municipality or for assisting any fire company in the Municipality in the purchase, renewal or repair of any of its engines, fire apparatus or fire hose, for the purposes of making appropriations to fire companies both within and without the Municipality and of contracting with adjacent municipalities or volunteer fire companies therein for fire protection, for the training of fire personnel and payments to fire training schools and centers or for the purchase of land upon which to erect a fire house, or for the erection/maintenance of a fire house or fire training school and center of fire houses, not exceeding three mills ($3.00/$1,000 of assessed value)

Library – establish and maintain local library or to maintain or aid in the maintenance of a local library established by deed, gift or testamentary provision, for the use of the residents of the Municipality, in accordance with the act of June 14, 1961 (P.L. 324, No. 188) known as The Library Code

Emergency Services – for the purpose of supporting ambulance, rescue & other emergency services serving the Municipality, not to exceed one-half mill ($.50/$1,000 of assessed value)

General Fund Revenue Sources (continued)

Real Estate Tax (continued)

Tax Rates

Permanent Street Improvements - for the purpose of creating and maintaining a special fund, to be used by the Municipality in making permanent street improvements, and pay by contract prices for paving and other permanent street improvements, prior to the collection of the cost and expense or any part thereof from the property owners adjoining or abutting thereon by the Municipality under existing laws, not to exceed five mills ($5.00/$1,000 of assessed value)

The proceeds of all taxes for which additional millage is authorized must be kept in separate funds and used only for the purposes for which they were established until the tax is abolished according to law. Currently Norristown only levies a tax for general purposes.

Unlike income and sales taxes, the real estate tax base does not grow unless real estate is reassessed by the county or unless there is significant development, which does not usually occur in older communities such as Norristown. Therefore, as expenses for vital services increase or other revenues decrease, there is no way to increase revenues without increasing the real estate tax rate. Because raising the real estate tax rate is the only available option to significantly raising revenues, increases to the rate are disproportionate in relation to increases in expenditures.

The dramatic impact that real estate taxes have in relation to increases in operating expenditures can be illustrated by the following example: Assume general fund expenditures in a year are approximately $10,000,000 and the real estate taxes are approximately $4,600,000 in that year. If general fund expenditures increase by 3% (or $300,000) and all other revenue sources remain flat, real estate taxes must be increased by 7% to fund a 3% increase in expenses.

While a 7% tax increase may seem excessive for a single year, this would be the only alternative to increase revenues in order to fund a reasonable increase of 3% in expenses when other revenues remain flat or decline.

Norristown's tax rate for general purposes is 14.7 mills ($14.70/$1,000 of assessed value). A taxpayer owning real property assessed at $100,000 would pay Norristown $1,470.00 in real estate taxes per year in addition to real estate taxes paid to the county and school district.

General Fund Revenue Sources (continued)

Real Estate Tax (continued)

Collection Factor

For purposes of calculating the appropriate amount of real estate tax to include in the budget, the Municipality assumes a collection factor for the current year levy of 96.0%. The collection factor is based on historical information.

Summary

Montgomery County releases certified assessments in the November prior to the tax/budget year. The 2017 assessed value for Norristown as determined by Montgomery County is $879,289,210.

The Municipality's real estate tax calculation for the 2019 budget is as follows:

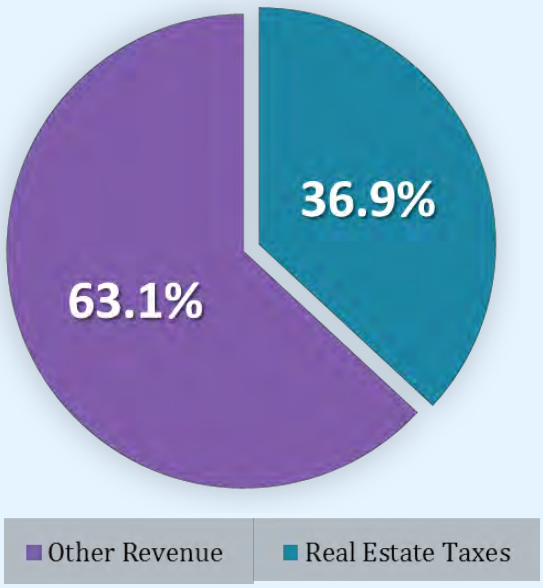
$1,211,142,163 – market valuation
X 72.6% – assessment ratio

$879,289,210 – assessed valuation
X 14.70 – tax rate

$12,925,551– collectible real estate taxes
X 96.0% – collection factor

$12,431,045 – current year real estate taxes budget
+ $292,500 – delinquent real estate taxes budget

$12,723,545 – total real estate tax levy



Real estate taxes for general purpose are estimated to be $12,723,545 for FY 2019 and are used for all programs and activities in the general fund including, but not limited to, general administration, police, fire, code enforcement, planning & zoning, public works, and parks and recreation.

For 2019 approximately 36.9% of the Municipality's general fund operating expenditures will be funded by real estate taxes.

General Fund Revenue Sources (continued)

Earned Income Taxes

The Local Tax Enabling Act (Act 511 of 1965) authorizes municipalities and school districts to levy taxes on earned income. This tax is levied on wages, salaries, commissions, net profits and other compensation of persons subject to the jurisdiction of the taxing body. Municipalities and school districts levying earned income taxes may exempt persons whose income from all sources is less than $5,000 per year from the earned income tax. The exemption must be adopted as part of an amendment to the tax-levying ordinance or resolution. Local taxing bodies have the authority to adopt regulations for processing exemption claims.

Earned income taxes are a significant source of revenue for Norristown's general fund. For 2019 the Municipality will receive approximately $9,486,000 in taxes on one and six tenths percent (1.6%) of residents earned income and one percent (1%) of non-residents earned income. Approximately 27.5% of the Municipality's general fund operating expenditures will be funded by earned income taxes.

In 2008 Pennsylvania passed Act 32 dramatically altering the collection of local earned income taxes. Act 32 established state-wide uniformity in tax rules, procedures, and forms and required that there can only be one earned income tax collector per county. Prior to Act 32 there were approximately 569 earned income tax collectors in Pennsylvania; currently, there are only 69. Berkheimer Associates, a private company, serves as the Municipality's earned income tax collector.

In addition to reducing the number of tax collectors, Act 32 also improved accountability with the collection and distribution of income taxes using the following provisions:

- *Tax officers must keep records of every dollar received and distributed and submit monthly reports accounting for each dollar*
- *Annual audit required to reconcile monthly reports and the receipt and disbursement of all taxes, as well as, findings of noncompliance if applicable*
- *Bonding for the tax officer is required in compliance with established regulations*
- *Fines and penalties are provided in cases where the tax officer fails to comply*
- *Tax collection committees are required to appoint an appeals board to hear appeals of tax officer determinations*
- *Tax officers will continue to use existing enforcement provisions and be provided with new tools to pursue claims against those that fail to comply*
- *The Pennsylvania Department of Revenue is required to enter into an agreement with each tax collection district for the exchange of tax information on a yearly basis*
- *If the tax officer fails to comply with Acts 511 and 32, increased fines and penalties are provided for, including possible jail time.*

General Fund Revenue Sources (continued)

Local Services Tax

Another Act 511 tax is the local services tax. Norristown receives approximately $570,000 per year from the local service tax. This annual tax of $52 is assessed on any individual who is employed in a municipality. In other words, the local services tax is determined by where a taxpayer ***works*** not by where a taxpayer ***lives***. The local services tax provides direct funding to Pennsylvania municipalities for police, fire, and other municipal services. Berkheimer Associates collects the tax from employers then remits the appropriate amount to Norristown.

Real Estate Transfer Tax

Another Act 511 tax is the real estate transfer tax. Norristown will receive approximately $375,000 in 2019 from this tax which is levied on the transfer or sale price of real property within the Municipality. The tax is imposed at a rate of .5%.

Business Privilege Tax

Another Act 511 tax is the business privilege tax. Norristown will receive approximately $1,147,550 in 2019 from this tax which is levied all businesses in the Municipality. The rate of tax on each and every dollar of the whole or gross volume of business is one mill, $1.00 per $1,000 of gross volume of business.

Charges for Services

In addition to the several taxes described above Norristown also imposes various charges or fees on certain activities within the Municipality. A total of approximately **$5,601,590** in charges and fees is expected to be received from all sources. Several of the more significant charges or fees and the amounts estimated to be collected during 2019 are as follows:

Solid waste collection and disposal fee. This annual fee set at $274 per single family dwelling, $548 for a duplex, $822 for a triplex, and $1,096 for a quadraplex. The bills are mailed with the real estate tax bills. Property owners are responsible for payment. This fee is estimated to generate **$2,318,958** for the 2019 budget.

Licenses & permits. Fees are charged for such services including but not limited to contractor's licenses; building, plumbing, electrical, mechanical, and fire protection permits; code enforcement, building, and zoning inspections; subdivision and land development plan reviews; use and occupancy permits; sign and banner licenses; and rental property licenses. These fees are estimated to generate **$2,465,410** for the 2019 budget.

Parking. Charges for parking will provide approximately **$370,000** to the 2019 budget and include metered parking fees and monthly parking lot fees.

General Fund Revenue Sources (continued)

State Funding

Recurring categorical funding provided by the state includes contributions to Municipality pension funds and firemen's relief funds.

Contribution to Municipal Pension Plans - The Municipal Pension Plan Funding Standard and Recovery Act (Act 205 of 1984) requires Pennsylvania municipalities participating in the general municipal pension system state aid program to certify certain information to the state auditor general each year. This information includes the total number and earnings of full-time police officers, paid firefighters, and non-uniformed employees who are members of a municipal pension plan. Funds are allocated to municipalities based on the number of personnel employed by the municipality. A unit value is established by the state each year to determine funding amounts available. Police officers and paid firefighters receive more unit value non-uniformed employees, primarily due to the higher cost of a uniformed employee's pension as compared to a non-uniform employee's pension.

Approximately $1,097,000 is estimated to be received in 2019.

Firefighter's Relief – Act 205 of 1984 requires municipalities wanting to receive a distribution of the foreign fire insurance tax to certify whether its fire protection service is provided solely by paid or by volunteer firefighters, or if provided by both, the percentage of actual fire protection service provided by each type of firefighter.

Approximately $132,000 is estimated to be received in 2019.

Fund Balances

From time-to-time and in accordance with GASB statements certain balances in the general fund are designated as "restricted" by law or other enforceable constraints. The Municipal Administrator or Municipal Council may designate certain other balances in the general fund as either "assigned" or "committed" respectively for specific purposes. Aside from a small fund balance designated as "non-spendable" any remaining fund balance is "unassigned." For 2019 Council has authorized the use of up to $1.4 million in unassigned fund balance should current revenue not meet current expenditures.

General Fund Revenue & Expenditures Summary

General Fund Revenue & Expenditures

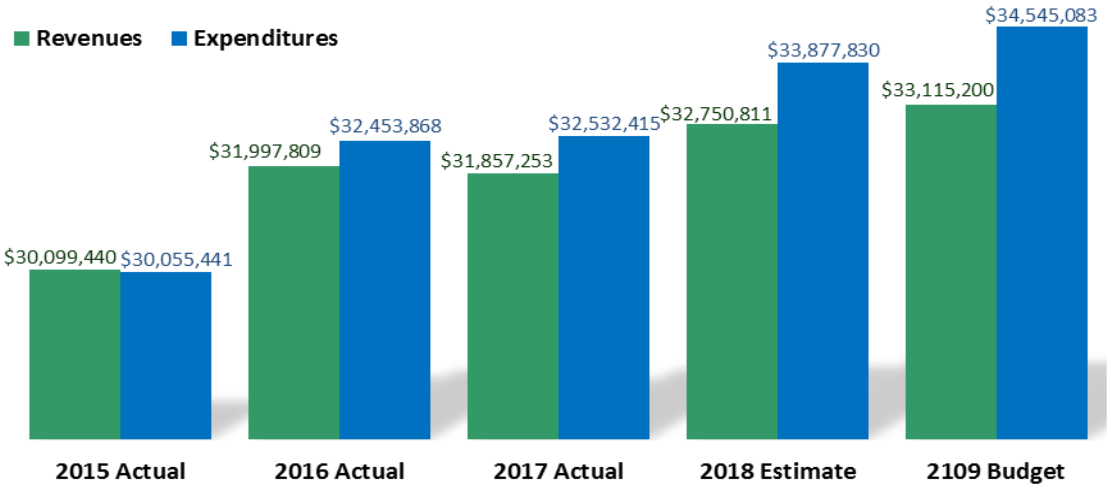


Table 7.

General Fund Revenue & Expenditures	2015 Actual	2016 Actual	2017 Actual	2018 Estimate	2019 Budget
Real Estate Tax	11,090,035	10,963,575	11,261,652	12,751,228	12,723,545
Earned Income Tax	8,129,005	9,083,963	9,671,845	9,300,000	9,486,000
Business Privilege Tax	912,301	1,107,188	1,072,668	1,025,000	1,147,550
Local Services Tax	534,149	554,279	711,461	540,000	570,000
Real Estate Transfer Tax	502,819	341,040	371,900	375,300	375,300
Per Capita Tax	37,126	55,825	24,964	45,000	55,000
Licenses, Permits, and Fees	5,426,637	5,119,970	5,301,690	5,492,318	5,549,540
Fines and Forfeits	1,123,194	1,153,907	814,813	871,000	813,000
Intergovernmental Revenues	1,676,190	2,058,227	1,490,036	1,539,033	1,673,765
Other Revenues	667,984	1,559,835	1,136,224	811,932	721,500
Total Revenues	**$30,099,440**	**$31,997,809**	**$31,857,253**	**$32,750,811**	**$33,115,200**
Personnel Expense	19,016,853	20,196,786	20,607,352	22,070,946	22,432,686
Cash Compensation	12,121,183	12,720,452	12,858,573	13,724,478	14,053,549
Health Benefits	2,626,999	2,996,336	3,179,227	3,365,318	3,365,318
Pension	3,031,411	3,182,574	3,199,728	3,577,400	3,577,400
Other Personnel Cost	1,237,260	1,297,424	1,369,824	1,403,750	1,436,419
Operating Expense	6,456,909	6,797,398	7,121,608	7,295,885	7,641,646
Debt Service	4,016,642	3,877,344	3,972,072	4,000,000	4,000,000
Other Expenses	565,037	1,582,340	831,383	510,999	470,752
Total Expenditures	**$30,055,441**	**$32,453,868**	**$32,532,415**	**$33,877,830**	**$34,545,083**
Under/(Over)	**$43,999**	**($456,059)**	**($675,162)**	**($1,127,019)**	**($1,429,883)**
Ending Fund Balance	**$10,194,362**	**$9,644,539**	**$8,969,377**	**$7,842,358**	**$6,412,475**
Fund Bal. as % of Expend.	**33.9%**	**29.7%**	**27.6%**	**23.1%**	**18.6%**

A comparison of Table 7 and Table 8 shows a cause for some concern. Over the four years from 2015 to 2018, fund balance has gradually declined from a very healthy 33.9% to a still strong 23.1%. Fund balance for 2019 is estimated to drop further to 18.6%. By 2021, two years from now, fund balance is projected to bottom out at 13.4% before gradually rising over the following two years to 21.8%. However, this increase presupposes no additional long-term borrowing, a situation that may be unrealistic.

Projected General Fund Summary

General Fund Revenue & Expenditures

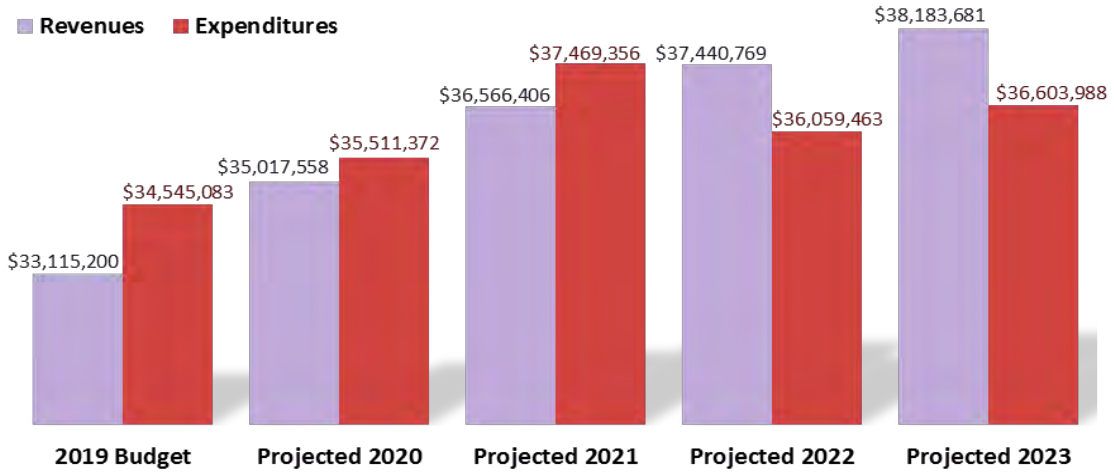


Table 8.

Projected General Fund Revenue & Expenditures	2019 Budget	2020 Projected	2021 Projected	2022 Projected	2023 Projected
Real Estate Tax	12,723,545	13,626,498	14,488,539	14,512,631	14,524,676
Earned Income Tax	9,486,000	9,723,150	9,966,229	10,215,384	10,470,769
Business Privilege Tax	1,147,550	1,070,596	1,094,149	1,118,220	1,142,821
Local Services Tax	570,000	575,700	581,457	587,272	593,144
Real Estate Transfer Tax	375,300	379,053	382,844	386,672	390,539
Per Capita Tax	55,000	55,165	55,330	55,496	55,663
Licenses, Permits, and Fees	5,549,540	5,711,253	5,880,301	6,057,037	6,241,832
Fines and Forfeits	813,000	968,600	1,074,256	1,179,969	1,235,738
Intergovernmental Revenue	1,673,765	1,740,726	1,775,646	1,811,612	1,848,658
Other Revenue	721,500	1,166,816	1,267,656	1,516,477	1,679,841
Total Revenue	**$33,115,200**	**$35,017,558**	**$36,566,406**	**$37,440,769**	**$38,183,681**
Personnel Expense	22,432,686	23,373,461	24,001,488	24,942,083	25,724,579
Cash Compensation	14,053,549	14,522,327	14,808,386	15,103,897	15,405,318
Health Benefits	3,365,318	3,858,834	4,151,409	4,530,784	4,944,567
Pension	3,577,400	3,501,727	3,516,081	3,746,082	3,776,770
Other Personnel Cost	1,436,419	1,490,573	1,525,613	1,561,320	1,597,924
Operating Expense	7,641,646	7,858,901	8,043,059	8,276,306	8,501,075
Debt Service	4,000,000	3,934,371	3,888,550	1,350,801	887,992
Other Expenses	470,752	344,639	1,536,258	1,490,274	1,490,342
Total Expenditures	**$34,545,083**	**$35,511,372**	**$37,469,356**	**$36,059,463**	**$36,603,988**
Over/(Under)	**($1,429,883)**	**($493,814)**	**($902,949)**	**$1,381,306**	**$1,579,693**
Ending Fund Balance	**$6,412,475**	**$5,918,661**	**$5,015,711**	**$6,397,018**	**$7,976,711**
Fund Bal. as % of Expend.	**18.6%**	**16.7%**	**13.4%**	**17.7%**	**21.8%**

Summary of Other Funds

Capital Projects Fund Summary

Norristown reviews its capital improvement plan annually to determine financing needs. In conjunction with these reviews, the Municipality also considers how these projects will be funded. Bond and/or note proceeds fund capital projects paid for with medium to long-term, general obligation debt. The amount of bond/note proceeds varies from year-to-year based on the capital projects planned for the Municipality. For 2019 the amount of bond/note proceeds to be used to fund capital projects is $5,676,788.

Highway Aid Fund Summary

Funds are allocated to Pennsylvania municipalities based on a formula that takes into account population and street mileage. The use of highway aid funds is strictly governed by Pennsylvania Act 665. Permitted uses include: maintenance, repair, construction, or reconstruction of public streets, bridges, culverts, and drainage structures; acquisition, maintenance, repair, and operation of street signs, traffic signs, traffic signal control systems, and street lighting; and acquisition of equipment to maintain streets, bridges, culverts, and drainage structures.

Approximately $833,976 will be received from the state in FY 2019. Funds may be held in reserve based on calculations determined by the state. The Municipality maintains a cash balance in excess of $1 million in this fund. By state law, highway aid funds may not be comingled with any other funds.

Community Development Fund Summary

Norristown qualifies for participation in the federal Community Development Block Grant (CDBG) program. Approximately $887,000 in CDBG funds are received annually. CDBG funds provide financing to fight urban blight and decay through structural rehabilitation of area homes and businesses, economic development projects, as well as through community improvement projects.

SECTION 4: DEPARTMENTAL BUDGETS

Administration

Mission Statement

To provide efficient and effective high-level direction and support services to other Municipal departments and programs on a regular basis through the development and implementation of appropriate policies and procedures, resolutions, and ordinances

Summary of Responsibilities

The department consists of the following officials, offices, and activities: the municipal council, the office of the municipal administrator, legal services, human resources, information technology, administrative overhead (primarily employee health benefits), and civic activities.

The format used to describe this department and the other seven departments is similar. It begins with a mission statement followed by a summary of overall departmental responsibilities and a table of total expenditures broken down into personnel cost and other expenses. If the department has divisions or multiple activities, a brief description of the division or activity and a table of expenditures for the division or activity will follow. (A three-digit 400-number refers to the account code.)

Table 9.

Department of Administration	2015 Actual	2016 Actual	2017 Actual	2018 Estimate	2019 Budget
Salaries and Wages	408,074	486,630	496,924	527,176	534,649
Temporary Salaries	21,193	41,288	37,269	24,000	24,000
Overtime	463	900	819	3,000	3,500
Buy Back Sick Time	13,742	15,774	18,215	20,006	20,006
Health Benefits	2,626,999	2,996,336	3,179,227	3,365,318	3,365,318
FICA	505,921	541,200	550,990	525,000	525,000
Travel and Training	7,877	8,617	17,585	17,590	20,590
Other Personnel Costs	11,016	15,013	17,441	16,312	16,312
Total Personnel Costs	**3,595,285**	**4,105,758**	**4,318,470**	**4,498,402**	**4,509,375**
Professional Services	304,165	355,866	415,612	499,933	499,933
Supplies and Materials	144,829	105,219	127,202	150,541	143,084
Utilities	0	111	60,874	64,233	64,233
Equipment	25,049	9,266	18,151	19,600	19,600
Commission and Charges	20,408	5,764	16,775	3,440	3,440
Other Operating Expenses	42,377	78,562	48,572	67,849	77,849
Capital Outlay/Lease	0	127,648	32,875	30,733	30,733
Contingency	231,910	187,059	263,340	80,000	80,000
Total Other Expenses	**768,738**	**869,495**	**983,401**	**916,329**	**918,872**
Total Expenditures	**4,364,023**	**4,975,253**	**5,301,871**	**5,414,731**	**5,428,247**

Administration (continued)

401. Municipal Council

Municipal Council is the elected governing body comprised of seven-members classified as part-time employees. Each member of council receives an annual salary of $4,000, except the president of council who receives $6,000. In addition each member has a $4,500 expense account.

Table 10.

Municipal Council	2015 Actual	2016 Actual	2017 Actual	2018 Estimate	2019 Budget
Salaries and Wages	54,207	57,728	63,360	68,600	66,500
Travel and Training	0	575	4,793	7,000	7,000
Other Personnel Costs	0	0	0	0	0
Total Personnel Costs	**54,207**	**58,303**	**68,153**	**75,600**	**73,500**
Professional Services	1,452	0	0	0	0
Equipment	2,644	3,414	4,033	4,600	4,600
Total Other Expenses	**$4,096**	**$3,452**	**$4,033**	**$4,600**	**$4,600**
Total Expenditures	**$58,303**	**$61,755**	**$72,186**	**$80,200**	**$78,100**

400. Municipal Administrator

The municipal administrator is the chief administrative officer of the Municipality. He is appointed by and serves at the pleasure of the Municipal Council. Full time personnel in this office include the administrator, a special assistant, an administrative assistant, and the public information officer.

Table 11.

Office of the Municipal Administrator	2015 Actual	2016 Actual	2017 Actual	2018 Estimate	2019 Budget
Salaries and Wages	287,455	321,543	321,492	341,796	348,261
Temporary Salaries	1,040	121	4,600	6,000	6,000
Overtime	463	844	790	2,700	3,200
Buy Back Sick Time	10,507	10,847	14,522	14,781	14,781
Travel and Training	6,302	7,265	11,580	7,590	7,590
Other Personnel Costs	0	0	0	0	0
Total Personnel Costs	**305,767**	**340,620**	**352,984**	**372,867**	**379,832**
Professional Services	0	19,796	565	0	0
Supplies and Materials	7,636	10,012	3,418	8,020	4,600
Equipment	1,586	1,300	1,842	2,000	2,000
Commission and Charges	9,158	5,242	3,451	2,440	2,440
Other Operating Expenses	1,511	3,113	2,763	2,500	2,500
Capital Outlay/Lease	0	0	0	3,600	3,600
Total Other Expenses	**$19,891**	**$39,463**	**$12,039**	**$18,560**	**$15,140**
Total Expenditures	**$325,658**	**$380,083**	**$365,023**	**$391,427**	**$394,972**

Administration (continued)

404. Legal Services

Legal services for the Municipality are provided by professional services contracts with private law firms. These services include the Municipal Solicitor who is the chief legal officer and provides general municipal legal services and several other firms on an as-needed basis providing specialized legal services such as labor counsel; and planning, zoning and land development advice.

Table 12.

Legal Services	2015 Actual	2016 Actual	2017 Actual	2018 Estimate	2019 Budget
Professional Services	117,760	184,007	249,208	297,500	297,500
Supplies and Materials	8,444	15,345	15,330	15,000	15,000
Contingency	231,910	187,059	263,340	80,000	80,000
Total Other Expenses	**$358,114**	**$386,411**	**$527,878**	**$392,500**	**$392,500**
Total Expenditures	**$358,114**	**$386,411**	**$527,878**	**$392,500**	**$392,500**

407. Information Technology

Information technology services for the Municipality are provided by a professional services contract with a private company.

Table 13.

Information Technology	2015 Actual	2016 Actual	2017 Actual	2018 Estimate	2019 Budget
Professional Services	162,879	108,207	134,086	151,833	151,833
Supplies and Materials	35,962	24,887	30,935	46,434	46,434
Utilities	0	111	60,874	64,233	64,233
Equipment	8,819	4,552	276	1,000	1,000
Other Operating Expenses	0	0	50	0	0
Capital Outlay/Lease	0	0	21,569	0	0
Total Other Expenses	**$207,660**	**$137,757**	**$247,790**	**$263,500**	**$263,500**
Total Expenditures	**$207,660**	**$137,757**	**$247,790**	**$263,500**	**$263,500**

496. Contributions & Civic Activities

This activity includes donations to the library, Plymouth Ambulance, and Keep Norristown Beautiful.

Table 14.

Contributions & Civic Activities	2015 Actual	2016 Actual	2017 Actual	2018 Estimate	2019 Budget
Professional Services	0	0	0	15,000	15,000
Equipment	12,000	0	12,000	12,000	12,000
Other Operating Expenses	8,899	6,500	6,500	17,500	17,500
Total Expenditures	**$20,899**	**$6,500**	**$18,500**	**$44,500**	**$44,500**

Administration (continued)

406. Human Resources

This office, consisting of the manager of human services and an administrative assistant, provides traditional personnel management services including recruitment and training. The manager also is the lead with respect to many aspects of the risk and insurance program.

Table 15.

Human Resources	2015 Actual	2016 Actual	2017 Actual	2018 Estimate	2019 Budget
Salaries and Wages	66,412	107,359	112,072	116,780	119,888
Temporary Salaries	-1,040	0	0	0	0
Overtime	0	56	29	300	300
Buy Back Sick Time	3,235	4,927	3,693	5,225	5,225
Travel and Training	1,575	777	1,212	3,000	6,000
Other Personnel Costs	6,002	8,019	8,204	8,500	8,500
Total Personnel Costs	**76,184**	**121,138**	**125,210**	**133,805**	**139,912**
Professional Services	22,074	43,856	31,753	35,600	35,600
Supplies and Materials	12,732	12,303	17,996	28,537	24,500
Commission and Charges	11,250	522	13,324	1,000	1,000
Other Operating Expenses	4,551	8,839	10,379	7,500	17,500
Total Other Expenses	**$50,607**	**$65,520**	**$73,452**	**$72,637**	**$78,600**
Total Expenditures	**$126,791**	**$186,658**	**$198,662**	**$206,442**	**$218,512**

405. Administrative Overhead

This activity center is used primarily to budget for unallocated employee benefits/expenses including medical, dental, vision, and life insurance as well as the employer's share of social security and Medicare taxes.

Table 16.

Administrative Overhead	2015 Actual	2016 Actual	2017 Actual	2018 Estimate	2019 Budget
Temporary Salaries	21,193	41,167	32,669	18,000	18,000
Health Benefits	2,626,999	2,996,336	3,179,227	3,365,318	3,365,318
FICA	505,921	541,200	550,990	525,000	525,000
Other Personnel Costs	5,014	6,994	9,237	7,812	7,812
Total Personnel Costs	**3,159,127**	**3,585,697**	**3,772,123**	**3,916,130**	**3,916,130**
Supplies and Materials	80,055	42,672	59,523	52,550	52,550
Other Operating Expenses	27,416	60,110	28,880	40,349	40,349
Capital Outlay/Lease	0	127,648	11,306	27,133	27,133
Total Other Expenses	**$107,471**	**$230,430**	**$99,709**	**$120,032**	**$120,033**
Total Expenditures	**$3,266,598**	**$3,816,127**	**$3,871,832**	**$4,036,162**	**$4,036,163**

Finance

Mission Statement

To assure all Municipal funds are managed in accordance with federal, state, and local laws and regulations.

Summary of Responsibilities

The department is responsible for tax collection, accounts receivable, accounts payable, payroll, debt and cash management, and procurement. These responsibilities are budgeted through the following activities: finance operations, tax collection, pensions & retirement, workers" compensation, unemployment compensation, property & casualty insurance, and debt service.

Table 17.

Department of Finance	2015 Actual	2016 Actual	2017 Actual	2018 Estimate	2019 Budget
Salaries and Wages	402,593	414,063	415,699	439,079	462,509
Temporary Salaries	0	0	0	5,000	0
Overtime	318	341	624	500	500
Buy Back Sick Time	9,017	8,132	8,212	11,688	11,687
Pension	3,031,411	3,182,574	3,199,728	3,577,400	3,577,400
Workers' Compensation	505,994	474,865	548,333	564,488	564,488
Travel and Training	2,725	3,055	3,280	4,800	4,944
Other Personnel Costs	46,376	51,629	49,466	51,000	51,000
Total Personnel Costs	**3,998,434**	**4,134,659**	**4,225,342**	**4,653,955**	**4,672,528**
Professional Services	111,356	109,940	103,096	112,500	112,075
General Insurance	656,444	757,749	833,754	796,573	896,573
Supplies and Materials	13,616	16,858	31,419	23,987	24,349
Volunteer Fire Expense	147,510	148,749	131,880	150,000	150,000
Equipment	664	732	961	1,100	1,133
Commission and Charges	153,896	152,373	161,962	166,378	184,088
Other Operating Expenses	4,697	3,553	4,275	3,500	3,605
Debt Service	4,016,642	3,877,344	3,972,072	4,000,000	4,000,000
Capital Outlay/Lease	0	6,470	0	0	0
Transfer To Other Funds	0	0	178,280	100,000	100,000
Transfer To Capital Reserves	0	273,831	0	100,000	100,000
Total Other Expenses	**5,104,825**	**5,347,599**	**5,417,699**	**5,454,038**	**5,571,823**
Total Expenditures	**9,103,259**	**9,482,258**	**9,643,041**	**10,107,993**	**10,244,351**

Finance (continued)

402. Finance Operations

Finance operations, consisting of the director of finance, deputy director/controller, accounting & budgeting analyst, tax collection specialist, accounts payable specialist, payroll specialist, and customer service specialist, manages the daily activities of the department.

Table 18.

Finance Operations	2015 Actuals	2016 Actuals	2017 Actuals	2018 Budget	2019 Budget
Salaries and Wages	402,593	414,063	415,699	439,079	462,509
Temporary Salaries	0	0	0	5,000	0
Overtime	318	341	624	500	500
Buy Back Sick Time	9,017	8,132	8,212	11,688	11,687
Travel and Training	2,725	3,055	3,280	4,800	4,944
Other Personnel Costs	0	0	0	0	0
Total Personnel Costs	**414,653**	**425,591**	**427,815**	**461,067**	**479,640**
Professional Services	111,356	109,940	103,096	112,500	112,075
Supplies and Materials	9,124	12,225	16,789	17,060	17,422
Equipment	664	732	961	1,100	1,133
Commission and Charges	969	1,030	7,343	14,790	32,500
Other Operating Expenses	4,697	3,553	4,275	3,500	3,605
Capital Outlay/Lease	0	6,470	0	0	0
Total Other Expenses	**$126,810**	**$133,950**	**$132,464**	**$148,950**	**$166,735**
Total Expenditures	**$541,463**	**$559,541**	**$560,279**	**$610,017**	**$646,375**

403. Tax Collection

This activity accounts for commissions paid to a third-party vender for collecting the Municipality's $11.6 million in ACT 511 taxes comprised of earned income taxes, local service taxes, and business privilege taxes.

Table 19.

Tax Collection	2015 Actuals	2016 Actuals	2017 Actuals	2018 Budget	2019 Budget
Professional Services	0	0	353	0	0
Supplies and Materials	4,492	4,633	14,630	6,927	6,927
Commission and Charges	152,927	151,343	154,619	151,588	151,588
Total Other Expenses	**$157,419**	**$155,976**	**$169,602**	**$158,515**	**$158,515**
Total Expenditures	**$157,419**	**$155,976**	**$169,602**	**$158,515**	**$158,515**

472. Debt Service

This activity accounts for the payment of the majority of Norristown's general obligation debt which is backed by the full faith and credit of the Municipality. A small portion of general obligation debt used to support the street paving program is paid from the Highway aid fund. Additionally, the community development fund pays debt service to amortize an economic development project. Also included here is a $200,000 appropriation to capital reserves.

Table 20.

Debt Service	2015 Actuals	2016 Actuals	2017 Actuals	2018 Budget	2019 Budget
Debt Service	4,016,642	3,877,344	3,972,072	4,000,000	4,000,000
Capital Reserves	0	273,831	178,280	200,000	200,000
Total Expenditures	**$4,016,642**	**$4,151,175**	**$4,150,352**	**$4,200,000**	**$4,200,000**

Finance (continued)

481. Pensions & Retirement

This activity center is used to budget for unallocated pension contributions for police, fire, and non-uniformed employees. The cost is offset by a $1 million contribution from the state. In addition, a state contribution to the volunteer firefighter's relief fund is budgeted here.

Table 21.

Pensions & Retirement	2015 Actuals	2016 Actuals	2017 Actuals	2018 Budget	2019 Budget
Pension	3,031,411	3,182,574	3,199,728	3,577,400	3,577,400
Total Personnel Costs	**3,031,411**	**3,182,574**	**3,199,728**	**3,577,400**	**3,577,400**
Volunteer Fire Expense	147,510	148,749	131,880	150,000	150,000
Total Other Expenses	**$147,510**	**$148,749**	**$131,880**	**$150,000**	**$150,000**
Total Expenditures	**$3,178,921**	**$3,331,323**	**$3,331,608**	**$3,727,400**	**$3,727,400**

484. Workers' Compensation

This activity center is used to budget for unallocated workers' compensation insurance costs for all departments.

485. Unemployment Compensation

This activity center is used to budget for unallocated unemployment compensation insurance costs for all departments.

486. Property & Casualty Insurance

This activity center is used to budget for property and casualty insurance including automobile coverage.

Table 22.

484

Workers' Compensation	2015 Actuals	2016 Actuals	2017 Actuals	2018 Budget	2019 Budget
Workers' Compensation	505,994	474,865	548,333	564,488	564,488
Total Expenditures	**$505,994**	**$474,865**	**$548,333**	**$564,488**	**$564,488**

485

Unemployment Compensation	2015 Actuals	2016 Actuals	2017 Actuals	2018 Budget	2019 Budget
Unemployment Compensation	46,376	51,629	49,466	51,000	51,000
Total Expenditures	**$46,376**	**$51,629**	**$49,466**	**$51,000**	**$51,000**

486

Property & Casualty Insurance	2015 Actuals	2016 Actuals	2017 Actuals	2018 Budget	2019 Budget
Property & Casualty Insurance	656,444	757,749	833,754	796,573	896,573
Total Expenditures	**$656,444**	**$757,749**	**$833,754**	**$796,573**	**$896,573**

Parks & Recreation

Mission Statement

To preserve and protect the Municipality's natural resources including parks and open spaces while creating and sustaining family programming and providing services that are educational and recreational.

Summary of Responsibilities

The department is responsible managing the Municipality's parks and recreation programs.

Table 23.

Department of Parks & Recreation	2015 Actual	2016 Actual	2017 Actual	2018 Estimate	2019 Budget
Salaries and Wages	54,843	284,839	276,948	324,842	316,559
Temporary Salaries	48,260	23,975	41,038	52,554	85,560
Overtime	5,309	19,629	16,636	17,000	17,000
Buy Back Sick Time	1,950	2,636	1,674	5,610	6,000
Uniforms	390	1,736	1,473	4,050	4,850
Travel and Training	0	587	1,611	2,500	4,875
Total Personnel Costs	110,752	333,402	339,380	406,556	434,844
Professional Services	0	460	17,847	26,200	23,000
Supplies and Materials	61,275	103,158	92,011	107,496	131,080
Maintenance and repairs	21,640	24,225	24,520	40,000	45,000
Utilities	46,743	633	-27	0	0
Equipment	13,128	12,443	18,704	20,600	11,200
Commission and Charges	339	460	2,940	800	300
Other Operating Expenses	1,185	419	1,100	8,000	45,000
Total Other Costs	144,310	141,798	157,095	203,096	255,580
Total Expenditures	255,062	475,200	496,475	609,652	690,424

452. Parks

The parks are maintained by this subdivision which is administratively attached to the department of public works working closely with the recreation manager. In addition to maintaining the parks and neighborhood playgrounds, the sub-division is also responsible for maintenance of all public open spaces including rights-of-way.

Table 24.

Parks	2015 Actual	2016 Actual	2017 Actual	2018 Estimated	2019 Budget
Salaries and Wages	2,821	198,605	186,883	177,960	151,046
Temporary Salaries	0	0	17,222	0	36,180
Overtime	0	16,696	11,779	12,000	12,000
Uniforms	0	1,100	973	3,250	3,250
Total Personnel Costs	**2,821**	**216,401**	**216,857**	**193,210**	**202,476**
Supplies and Materials	8,709	14,494	18,879	30,000	40,000
Maintenance and repairs	21,640	24,225	24,520	40,000	45,000
Utilities	46,743	633	-27	0	0
Equipment	0	492	0	500	500
Other Operating Expenses	1,185	277	181	0	0
Total Other Expenses	**$78,277**	**$40,121**	**$43,553**	**$70,500**	**$85,500**
Total Expenditures	**$81,098**	**$256,522**	**$260,410**	**$263,710**	**$287,976**

Parks & Recreation (continued)

454. Recreation

This sub-division is responsible for managing the recreation center and all indoor and outdoor recreation programs through all seasons.

Table 25.

Recreation	2015 Actual	2016 Actual	2017 Actual	2018 Estimated	2019 Budget
Salaries and Wages	52,022	86,234	90,065	146,882	165,513
Temporary Salaries	48,260	23,975	23,816	52,554	49,380
Overtime	5,309	2,933	4,857	5,000	5,000
Buy Back Sick Time	1,950	2,636	1,674	5,610	6,000
Uniforms	390	636	500	800	1,600
Travel and Training	0	587	1,611	2,500	4,875
Total Personnel Costs	**107,931**	**117,001**	**122,523**	**213,346**	**232,368**
Professional Services	0	460	17,847	26,200	23,000
Supplies and Materials	52,566	88,664	73,132	77,496	91,080
Equipment	13,128	11,951	18,704	20,100	10,700
Commission and Charges	339	460	2,940	800	300
Other Operating Expenses	0	142	919	8,000	45,000
Total Other Expenses	**$66,033**	**$101,677**	**$113,542**	**$132,596**	**$170,080**
Total Expenditures	**$173,964**	**$218,678**	**$236,065**	**$345,942**	**$402,448**

2018 Accomplishments:

- Began the renovation of the Norristown Recreation Center after purchasing the building from the Police Athletic League
- Added new programs and league fees for youth athletics and activities
- Identified previous lapses in budgeting and tracking program expenses

2019 Goals:

- Anticipate the changing needs of the community and structure programs and facilities accordingly
- Work diligently to preserve and enhance the Municipality's artistic, cultural, and historic assets
- Provide the most efficient and cost effective recreation programs possible

Fire

Mission Statement

To save lives and protect property through prevention, education, preparedness, and response.

Summary of Responsibilities

The department, comprised of 22 full-time, paid firefighters housed in four fire stations, is responsible for fire prevention, fire suppression, technical rescue, and emergency management.

Table 26.

Fire Department	2015 Actual	2016 Actual	2017 Actual	2018 Estimate	2019 Budget
Salaries and Wages	1,693,707	1,813,146	1,741,258	2,088,571	2,050,464
Overtime	159,135	178,360	172,797	137,500	137,500
Buy Back Sick Time	40,883	49,618	46,772	52,226	52,226
Uniforms	19,417	18,666	22,474	30,000	30,000
Travel and Training	13,843	20,286	18,570	18,823	23,823
Other Personnel Costs	0	0	0	0	0
Total Personnel Costs	**1,926,985**	**2,080,076**	**2,001,871**	**2,327,120**	**2,294,012**
Professional Services	3,753	3,753	463	0	8,000
Supplies and Materials	6,216	11,331	18,429	23,150	23,757
Maintenance and repairs	168,385	171,452	176,595	180,127	180,127
Utilities	60,396	0	0	0	0
Volunteer Fire Expense	33,352	37,916	37,979	39,792	39,792
Equipment	75,110	91,505	78,825	124,032	165,249
Commission and Charges	1,530	409	1,565	2,946	4,520
Other Operating Expenses	2,749	7,536	6,453	6,526	6,526
Capital Outlay/Lease	14,285	53,160	93,778	62,592	62,592
Total Other Expenses	**$365,776**	**$377,062**	**$414,087**	**$439,165**	**$490,564**
Total Expenditures	**$2,292,761**	**$2,457,138**	**$2,415,958**	**$2,766,285**	**$2,784,576**

2018 Accomplishments

- Equipped all firefighter and chief officers with personal escape rescue systems
- Installed fire sprinkler systems at Norris, Montgomery, and Fairmont fire stations
- Completed fire alarm upgrades to Norris, Montgomery, and Fairmont fire stations
- Took delivery of two command vehicles and new 78' Quint
- Installed fire station exhaust system improvements
- Upgraded vehicle extraction equipment

2019 Goals

- Enhance community relations and outreach efforts in daycare, elder care, and schools
- Utilize Assistance to Firefighter Safety grant to purchase four NFPA 1851 compliant wash extractor and dry systems for each fire station
- Utilize Assistance to Firefighter Safety grant to purchase new Kid's Fire Safety Education Mobile Training Simulator
- Purchase 200 smoke and carbon monoxide alarms to be installed free to the community

Police

Mission Statement

To provide a safe and crime free environment for residents, workers, and visitors through our crime reduction strategy. The department is dedicated to recognizing the needs of the community and providing quality service while addressing those needs.

Summary of Responsibilities

The core functions of the department include reducing crime; preserving life; building trust with the community; incorporating community justice in everything; engaging with the community; addressing quality of life issues that can lead to crime; providing public safety and protection from harm; responding to critical incidents and calls for service; mentoring youth; advocating for domestic violence victims and mental health consumers; investigating crimes; and removing criminals from society.

Table 27.

Police Department	2015 Actual	2016 Actual	2017 Actual	2018 Estimate	2019 Budget
Salaries and Wages	6,996,987	7,116,016	7,298,258	7,511,066	7,656,605
Overtime	492,988	511,434	589,628	450,000	450,000
Buy Back Sick Time	110,858	168,449	64,420	128,180	128,180
Uniforms	61,681	82,316	63,232	68,780	87,030
Travel and Training	31,230	52,101	50,282	55,000	55,000
Other Personnel Costs	12,530	0	0	0	0
Total Personnel Costs	**7,706,274**	**7,930,316**	**8,065,820**	**8,213,026**	**8,376,815**
Professional Services	8,890	120	0	25,000	25,000
Supplies and Materials	234,083	181,580	175,879	189,613	196,880
Equipment	50,716	58,118	69,507	73,320	74,000
Commission and Charges	1,410	1,110	20,119	2,000	2,000
Other Operating Expenses	25,860	19,196	25,723	24,500	24,500
Capital Outlay/Lease	59,812	867,121	207,315	112,516	90,946
Total Other Expenses	**$380,771**	**$1,127,245**	**$498,543**	**$426,949**	**$413,326**
Total Expenditures	**$8,087,045**	**$9,057,561**	**$8,564,363**	**$8,639,975**	**$8,790,141**

2018 Accomplishments:

- 37% reduction in violent crime
- 27% reduction in Part 1 offenses
- Procedural justice training provided to entire department by U.S. DOJ

2019 Goals:

- Reduce violent crime by an additional 10%
- Increase quality of life by reducing Part 1 offenses by an additional 10%
- Reduce fatal and non-fatal shootings by 10%
- Increase quality of life by leading neighborhood watch and other community-based programs to a higher level of performance by increasing membership by 30%

Code Enforcement

Mission Statement

To protect the health, safety, and welfare of all who live, work, and invest in Norristown by ensuring consistent, uniform, and fair enforcement of state and local building and housing safety laws and regulations in a professional and customer service oriented manner.

Summary of Responsibilities

The department is responsible for the enforcement of state and local laws and regulations relating to building and housing safety including but not limited to enforcement of the uniform construction and property maintenance codes, and the issuance and enforcement of building permits.

The municipality has a high percentage of renter-occupied properties therefore a major focus of the department is ensuring proper use and occupancy, blighted property remediation, the prevention of overcrowding of dwelling units, the boarding and enclosing of vacant buildings, and rodent control. The department also focuses its attention on quality of life issues such as littering, graffiti removal, noxious and unsightly weeds, junk accumulation issues, and sidewalk and shade tree maintenance.

The department works cooperatively with other municipal agencies such as the board of code appeals, the historical architectural review board, the shade tree commission, and the housing code review committee.

Table 28.

Code Enforcement Department	2015 Actual	2016 Actual	2017 Actual	2018 Estimate	2019 Budget
Salaries and Wages	441,935	486,520	502,929	564,792	598,620
Overtime	11,970	16,535	20,699	18,000	20,000
Buy Back Sick Time	4,328	5,696	6,159	10,703	10,703
Uniforms	2,611	6,646	3,933	8,000	8,000
Travel and Training	1,296	7,820	5,202	12,500	12,500
Total Personnel Costs	**462,140**	**523,217**	**538,922**	**613,995**	**649,823**
Professional Services	252,432	166,739	162,142	187,000	187,000
Supplies and Materials	7,065	7,264	1,856	5,000	5,000
Equipment	2,991	3,792	5,289	8,500	8,500
Commission and Charges	559	885	1,188	0	18,500
Economic Development Initiatives	21,293	43,687	68,134	50,000	75,000
Other Operating Expenses	9,094	8,692	33,870	10,000	10,000
Total Other Expenses	**$293,434**	**$231,059**	**$272,479**	**$260,500**	**$304,000**
Total Expenditures	**$755,574**	**$754,276**	**$811,401**	**$874,495**	**$953,823**

Code Enforcement (continued)

2018 Accomplishments

- Issued more than 1,235 building, mechanical, electrical, plumbing, and fire protection permits, an increase of 258 over 2017. Performed more than 1,375 inspections related to those permits including 1,040 residential properties and 198 commercial properties. Identified more than 170 situations involving a lack of required permits and issued appropriate stop-work orders until compliance was achieved.
- Despite significant staff shortages at critical times throughout 2018 continued proactive code enforcement activities identifying 3,596 code violations, slightly less than 2017.
- Scheduled and processed more than 1,000 rental unit inspections, and more than 500 rental property transfer inspections
- Performed a full analysis of all pertinent municipal ordinances, identified outdated ordinances, and worked with municipal CAO and legal counsel to update local laws. Put together a game plan to close out five-year inspections backlog including 2,366 open permits and 2,440 missed inspections of rental properties.

2019 Goals & Objectives

- Increase customer service and communication by putting all departmental operations and procedures on municipal website; create and install electronic bulletin boards for processes, procedures, and work flow; create and distribute information packets, flyers, and pamphlets; update outdated forms and applications for amore easy and uniform process; hold education and outreach meetings with residents, property owners, and contractors.
- Increase efficiency and productivity by creating written SOPs; hold weekly staff meetings and at least quarterly review meetings; advertise turn-around times for property and other inspections and appointments; have administrative staff schedule rental and property transfers and inspections, not inspectors.
- Increase departmental operations by updating ordinances; implement strategic plan for permits, rentals, blight, etc.; create customer and resident service portal to allow for permit applications, to register rental properties, to schedule inspections, receive emails and texts regarding enforcement activity, pay invoices online, and post rental property information; work with PIO to create videos for all department operations and procedures; create social media presence on Facebook and Twitter; and improve office technology.
- Increase departmental accountability and transparency by becoming an IAS accredited department; by tracking all complaints from multiple sources; by continuing to dramatically reduce backlog, and by obtaining 100% staff certification in appropriate areas of responsibility.

Planning & Development

Mission Statement

To ensure Norristown develops in ways consistent with the community's comprehensive plan.

Summary of Responsibilities

The department, comprised of five full time employees, is responsible for planning and land development, zoning, comprehensive planning of the growth and economic development of the Municipality, and management of the federal community development block grant program.

Table 29.

Department of Planning & Development	2015 Actual	2016 Actual	2017 Actual	2018 Estimate	2019 Budget
Salaries and Wages	272,219	285,141	264,719	344,963	357,043
Temporary Salaries	7,409	8,032	4,770	5,000	5,000
Overtime	378	120	793	750	1,500
Buy Back Sick Time	1,322	3,941	4,306	8,514	8,514
Travel and Training	4,065	4,141	2,912	5,000	5,000
Total Personnel Costs	285,393	301,375	277,500	364,227	377,057
Professional Services	184,824	183,531	344,726	216,500	209,100
Supplies and Materials	4,066	4,604	8,451	10,000	10,000
Equipment	879	964	1,582	2,181	2,181
Commission and Charges	3,758	2,337	26,039	21,598	21,598
Econ. Development Initiatives	0	0	0	115,000	115,000
Grant Matching Funds	40,764	71,368	47,152	125,000	125,000
Other Operating Expenses	2,333	1,741	6,667	14,000	14,000
Capital Outlay/Lease	0	3,300	3,600	3,600	3,600
Total Other Expenses	236,624	267,845	438,217	507,879	500,479
Total Expenditures	522,017	569,220	715,717	872,106	877,536

415. Business Development

This activity is responsible for administering the department's economic development initiatives in conjunction with available grant matching funds.

Table 30.

Business Development	2015 Actuals	2016 Actuals	2017 Actuals	2018 Budget	2019 Budget
Econ. Development Initiatives	0	0	0	115,000	115,000
Grant Matching Funds	0	0	0	125,000	125,000
Total Expenditures	**$0**	**$0**	**$0**	**$240,000**	**$240,000**

Planning & Development (continued)

414. Planning & Zoning

This activity is the central administrative unit of the department and includes the office of the director as well as grants management. The department director also functions as the zoning officer. This unit staffs the Municipality's planning commission and the zoning hearing board.

Table 31.

Planning & Zoning	2015 Actual	2016 Actual	2017 Actual	2018 Estimated	2019 Budget
Salaries and Wages	272,219	285,141	264,719	344,963	357,043
Temporary Salaries	7,409	8,032	4,770	5,000	5,000
Overtime	378	120	793	750	1,500
Buy Back Sick Time	1,322	3,941	4,306	8,514	8,514
Travel and Training	4,065	4,141	2,912	5,000	5,000
Total Personnel Costs	**285,393**	**301,375**	**277,500**	**364,227**	**377,057**
Professional Services	184,824	183,531	258,583	206,000	198,600
Supplies and Materials	4,066	4,604	3,162	10,000	10,000
Equipment	879	964	1,582	2,181	2,181
Commission and Charges	3,758	2,337	2,234	5,000	5,000
Grant Matching Funds	40,764	71,368	47,152	0	0
Other Operating Expenses	2,311	1,841	528	5,000	5,000
Capital Outlay/Lease	0	3,300	3,600	3,600	3,600
Total Other Expenses	**$236,602**	**$267,945**	**$316,841**	**$231,781**	**$224,381**
Total Expenditures	**$521,995**	**$569,320**	**$594,341**	**$596,008**	**$601,438**

416. Shared Business Services

This activity markets Norristown to the business community in an effort to attract and maintain the existing commercial and business marketplace while creating an environment for job creation and retention. The focus is on assisting with business and marketing plans and other services small businesses looking to begin operations or relocate within the community.

Table 32.

Shared Business Services	2015 Actuals	2016 Actuals	2017 Actuals	2018 Budget	2019 Budget
Professional Services	0	0	86,143	10,500	10,500
Supplies and Materials	0	0	5,289	0	0
Commission and Charges	0	0	23,805	16,598	16,598
Other Operating Expenses	22	0	6,139	9,000	9,000
Total Expenditures	**$22**	**$0**	**$121,376**	**$36,098**	**$36,098**

Public Works

Mission Statement

To provide round-the-clock efficient and cost effective public service maintaining a safe, clean, and attractive community.

Summary of Responsibilities

The department, comprised of 22 full time employees, is responsible in the public right-of-way for maintenance of sidewalks, curbs and gutters, storm sewers, street pavement, traffic signals and signs, and street lights; street sweeping, leaf collection, and snow & ice control; maintenance of municipal buildings, parking lots, recreational fields, municipal vehicles & equipment; and, administering the residential solid waste collection program contract.

Table 33.

Department of Public Works	2015 Actual	2016 Actual	2017 Actual	2018 Estimate	2019 Budget
Salaries and Wages	844,644	695,016	801,443	902,895	1,028,825
Overtime	67,729	61,355	34,599	53,600	43,600
Buy Back Sick Time	6,301	22,866	-9,035	17,263	17,799
Uniforms	10,045	8,022	6,942	12,907	13,007
Travel and Training	243	724	6,098	7,000	10,000
Total Personnel Costs	928,962	787,983	840,047	993,665	1,113,231
Waste Collection/Disposal	2,264,838	2,333,677	2,399,147	2,316,348	2,318,958
Professional Services	188,796	193,251	208,318	121,660	125,760
Supplies and Materials	43,447	84,192	104,362	145,598	142,156
Maintenance and Repairs	453,022	437,381	466,794	446,810	474,500
Utilities	339,211	462,571	420,425	420,654	473,300
Equipment	22,252	17,743	21,663	18,400	23,700
Temporary Salaries	2,628	0	0	0	5,000
Commission and Charges	120	110	1,974	1,000	1,500
Snow & Ice Removal	77,005	179,804	35,988	80,400	66,400
Other Operating Expenses	27,456	53,644	32,323	26,500	28,600
Capital Outlay/Lease	259,030	63,713	52,195	21,558	2,880
Total Other Expenses	3,677,805	3,826,086	3,743,189	3,598,928	3,662,754
Total Expenditures	4,606,767	4,614,069	4,583,236	4,592,593	4,775,985

Public Works (continued)

430. Public Works Administration

Public works administration is responsible for the overall efficient and effective management of all public works employees and programs.

Table 34.

Public Works Administration	2015 Actual	2016 Actual	2017 Actual	2018 Estimate	2019 Budget
Salaries and Wages	758,269	478,920	571,057	621,216	258,396
Temporary Salaries	2,628	0	0	0	5,000
Overtime	63,453	39,656	17,640	31,000	1,000
Buy Back Sick Time	6,106	22,866	-9,966	11,437	10,000
Uniforms	7,603	2,700	4,025	6,900	500
Travel and Training	243	724	5,258	5,000	8,000
Total Personnel Costs	**838,302**	**544,866**	**588,014**	**675,553**	**282,896**
Professional Services	123,522	125,148	166,122	61,000	60,100
Supplies and Materials	27,858	38,159	57,975	72,342	1,500
Maintenance and Repairs	13,622	9,697	10,469	37,510	3,000
Equipment	22,252	17,743	21,377	18,400	22,500
Commission and Charges	120	110	699	1,000	1,000
Snow & Ice Removal	77,005	179,804	35,988	80,400	0
Other Operating Expenses	7,434	34,700	11,563	13,000	10,000
Capital Outlay/Lease	202,431	61,080	49,252	18,678	0
Total Other Expenses	**$474,244**	**$466,441**	**$353,445**	**$302,330**	**$98,100**
Total Expenditures	**$1,312,546**	**$1,011,307**	**$941,459**	**$977,883**	**$380,996**

427. Solid Waste Collection & Disposal

This activity is provides for the safe collection, transportation, and disposal of all residential solid waste through the administration and management of a contract with a private company.

Table 35X.

Solid Waste Collection & Disposal	2015 Actual	2016 Actual	2017 Actual	2018 Estimate	2019 Budget
Waste Collection/Disposal	2,264,838	2,333,677	2,399,147	2,316,348	2,318,958
Total Expenditures	**$2,264,838**	**$2,333,677**	**$2,399,147**	**$2,316,348**	**$2,318,958**

434. Street Lighting

This activity is responsible for ensuring the proper maintenance and repair by contracted venders of the municipally-owned street lighting system.

Table 36.

Street Lighting	2015 Actual	2016 Actual	2017 Actual	2018 Estimate	2019 Budget
Professional Services	60,659	63,833	37,516	55,000	55,000
Total Expenditures	**$60,659**	**$63,833**	**$37,516**	**$55,000**	**$55,000**

Public Works (continued)

431. Street Maintenance

Public works personnel in this sub-division are responsible for the proper maintenance and repair of all Municipal streets and alleys.

Table 37.

Street Maintenance	2015 Actual	2016 Actual	2017 Actual	2018 Estimate	2019 Budget
Salaries and Wages	0	0	0	0	476,344
Overtime	0	0	0	0	20,000
Buy Back Sick Time	0	0	0	0	1,973
Uniforms	0	0	0	0	6,500
Total Personnel Costs	**0**	**0**	**0**	**0**	**504,817**
Supplies and Materials	0	0	0	0	67,400
Maintenance and Repairs	0	0	0	0	50,000
Equipment	0	0	0	0	1,000
Snow & Ice Removal	0	0	0	0	66,400
Other Operating Expenses	0	0	0	0	2,000
Total Other Expenses	**$0**	**$0**	**$0**	**$0**	**$186,800**
Total Expenditures	**$0**	**$0**	**$0**	**$0**	**$691,617**

433. Traffic Signals & Signs

Personnel in this sub-division are responsible for the proper maintenance and repair of all Municipal traffic signals and street signs.

Table 38.

Traffic Signals & Signs	2015 Actual	2016 Actual	2017 Actual	2018 Estimate	2019 Budget
Salaries and Wages	1,278	84,424	87,692	131,545	137,227
Overtime	0	12,556	9,794	10,000	10,000
Buy Back Sick Time	0	0	931	2,796	2,796
Uniforms	0	2,307	555	2,307	2,307
Total Personnel Costs	**1,278**	**99,287**	**98,972**	**146,648**	**152,330**
Professional Services	0	0	0	0	5,000
Supplies and Materials	5,758	18,911	32,001	50,000	50,000
Maintenance and Repairs	59,451	66,511	57,250	63,500	63,500
Utilities	7,200	913	0	0	0
Other Operating Expenses	2,933	1,306	671	1,000	600
Total Other Expenses	**$75,342**	**$87,641**	**$89,922**	**$114,500**	**$119,100**
Total Expenditures	**$76,620**	**$186,928**	**$188,894**	**$261,148**	**$271,430**

Public Works (continued)

408. Vehicle Maintenance

The two mechanics in this subdivision provide maintenance, light repair service, and schedule necessary outside repairs for sedans, trucks, and equipment in all Municipal departments.

Table 39.

Vehicle Maintenance	2015 Actual	2016 Actual	2017 Actual	2018 Estimate	2019 Budget
Salaries and Wages	84,554	96,496	102,854	105,317	108,034
Overtime	4,276	9,067	6,803	9,000	9,000
Buy Back Sick Time	195	0	0	3,030	3,030
Uniforms	2,442	2,786	2,195	3,200	3,200
Travel and Training	0	0	840	2,000	2,000
Total Personnel Costs	**91,467**	**108,349**	**112,692**	**122,547**	**125,264**
Supplies and Materials	0	13,553	5,100	13,256	13,256
Maintenance and Repairs	316,006	286,722	339,583	277,000	288,000
Utilities	155,370	146,385	147,485	138,000	145,300
Commission and Charges	0	0	1,275	0	500
Other Operating Expenses	17,089	17,201	19,996	12,000	14,000
Capital Outlay/Lease	33,251	0	0	0	0
Total Other Expenses	**$521,716**	**$463,861**	**$513,439**	**$440,256**	**$461,056**
Total Expenditures	**$613,183**	**$572,210**	**$626,131**	**$562,803**	**$586,320**

409. Building Maintenance

Employees assigned to this sub-division provide janitorial and other maintenance services for the Municipal building.

Table 40.

Building Maintenance	2015 Actual	2016 Actual	2017 Actual	2018 Estimate	2019 Budget
Salaries and Wages	84,554	96,496	102,854	105,317	108,034
Overtime	4,276	9,067	6,803	9,000	9,000
Buy Back Sick Time	195	0	0	3,030	3,030
Uniforms	2,442	2,786	2,195	3,200	3,200
Travel and Training	0	0	840	2,000	2,000
Total Personnel Costs	**91,467**	**108,349**	**112,692**	**122,547**	**125,264**
Supplies and Materials	0	13,553	5,100	13,256	13,256
Maintenance and Repairs	316,006	286,722	339,583	277,000	288,000
Utilities	155,370	146,385	147,485	138,000	145,300
Commission and Charges	0	0	1,275	0	500
Other Operating Expenses	17,089	17,201	19,996	12,000	14,000
Capital Outlay/Lease	33,251	0	0	0	0
Total Other Expenses	**$521,716**	**$463,861**	**$513,439**	**$440,256**	**$461,056**
Total Expenditures	**$613,183**	**$572,210**	**$626,131**	**$562,803**	**$586,320**

Department of Public Works

2018 Accomplishments:

- Kept municipal parks and streets clean by weekly sweeping 52 miles of streets and picking up trash on 354 acres of parks and open space
- Closely supervised collection of residential and commercial trash by private contractor; completed in-house collection of leaves with minimum number of complaints
- Implemented standard operating procedure regarding snow and ice control; installed snow emergency signs on designated streets throughout the Municipality; hired and supervised contractor for salting and snow plowing
- Maintained and serviced all municipal vehicles with minimal complaints from municipal departments
- Continued paving and patching program on streets and alleys; created emergency response team for filling potholes
- Restriped numerous municipal streets with emphasis in school zones

2019 Goals:

- Pave a minimum of 10 alleys with in-house crew
- Replace street and traffic signs and continue line striping on major streets
- Continue turf management, weed control, and tree trimming in all parks

1852
HUMANE FIRE
ENG. CO. NO. 1
FIVE SAINTS
DISTILLERY
129

SECTION 5: CAPITAL EXPENDITURES & DEBT

Capital Assets

In this section we begin with a definition of capital assets, followed by the capital budget, five-year capital improvement plan, and debt overview.

Capital Assets

General capital assets are assets not related to activities reported in enterprise funds and generally result from expenditures in governmental funds. In Norristown's financial statements these assets are reported in the governmental activities column of the government-wide statement of net position but are not reported in the fund financial statements. Norristown does not have any enterprise funds, but if it did, capital assets utilized by those funds would be reported both in a business-type column of the government-wide statement of net position and in the respective enterprise funds.

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets are recorded at their fair values as of the date received. The Municipality maintains a capitalization threshold of $5,000. Improvements are capitalized while the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are expensed. Interest incurred during the construction of capital assets is only capitalized for enterprise fund assets.

All infrastructure acquired after January 1, 1980 for governmental activities is reported on the government-wide statements. Infrastructure includes roads, bridges, traffic signals, storm sewers and drains.

All reported capital assets are depreciated. Improvements are depreciated over the remaining useful lives of the related capital assets. Depreciation is computed in the audited financial statements using the straight-line method over the following useful lives:

- **buildings and improvements, 20-50 years**
- **machinery, vehicles, and equipment, 5-20 years**
- **infrastructure, 20-50 years**

Capital Budget

Capital Budget

The capital budget for 2019 totals $6,814,521 over two funds: capital projects ($5,476,788), and highway aid ($1,337,733). Bond proceeds ($6,213,802) from two sources: general obligation bonds ($4,876,069) and the Pennsylvania Infrastructure Bank ($1,337,733) account for 91.2% of expenditures and cash ($600,719) the remaining 8.8%. The PIB bonds are also a general obligation of the Municipality, but are amortized using liquid fuels funds received from the state.

The majority of capital budget funds (91.3%) go to two departments: public works ($4,357,671) for improvements to the Municipal Building and street paving and planning & development ($1,864,796) for property acquisition for economic development and blight remediation. We do not anticipate increased operating costs for these projects because they are replacing existing assets. Actually, we do anticipate savings and revenue as a result of acquiring newer, more efficient assets and increased real estate values resulting from economic development and blight remediation.

Table 41.

Capital Budget Summary

Sources	Capital Projects Fund	Highway Aid Fund	Total
General Obligation Bonds	4,876,069		4,876,069
Pennsylvania Infrastructure Bank Bonds		1,337,733	1,337,733
Cash	600,719		600,719
Total	**5,476,788**	**1,337,733**	**6,814,521**
Uses by Department			
Administration	49,282		49,282
Finance	-		-
Police	38,056		38,056
Fire	73,916		73,916
Code Enforcement	-		-
Planning & Development	1,864,796		1,864,796
Public Works	3,019,938	1,337,733	4,357,671
Parks & Recreation	430,800		430,800
Total	**5,476,788**	**1,337,733**	**6,814,521**

Debt Overview

Debit Overview

Norristown issues debt to finance significant capital projects having a useful life of at least the term of the debt issued. Typically the Municipality evaluates the capital improvement plan to determine projects to be included in any borrowing. Debt is issued to include projects in the capital projects fund and enterprise funds and is a general obligation of the Municipality pledging the full-faith, credit and taxing power of the Municipality for the payment of principal and of interest on the debt. All taxable real property in Norristown is subject to ad valorem taxation without limitation as to rate or amount to pay debt service.

Under state law, Norristown's debt is exempt from personal property taxes in the state. Interest on the debt is also exempt from state corporate net income taxes and from personal income taxation by the state or by any of its political subdivisions.

Debt issued by Norristown complies with the state's Local Government Unit Debt Act (53 Pa. C.S. § 8001 *et. seq.)*. Included in the act are limitations on incurring debt unless that debt is approved by the voters of the Municipality. Local Governments are prohibited from incurring any new non-electoral debt if the aggregate net principal amount of the new non-electoral debt, together with all other net non-electoral debt outstanding, would cause the total non-electoral debt to exceed 250% of the Municipality's borrowing base. The borrowing base is the arithmetic average of total revenues received for the three preceding fiscal years. Below is the debt limit calculation for 2017, the last year calculated by the Municipality's financial advisor during preparations for its 2017 bond issue.

Borrowing Base Revenues:		
	2014	**$ 34,987,248**
	2015	**$ 35,517,185**
	2016	**$ 32,523,784**
Total Revenue, Past Three Years		**$103,028,217**
Average Borrowing Base Revenue		**$ 34,342,739**
Debt Limit Percentage		**250.0%**
Debt Limit		**$ 85,856,848**
Less: Total Amount of Debt Applicable to Debt Limit		**25,336,765**
Legal Debt Margin		**$ 60,520,083**

Debt capacity is the total amount of debt applicable to the legal debt limit as a percentage of the legal debt limit as defined above. In other words, debt capacity illustrates the amount of debt a municipality has outstanding in relation to the legal limit allowed by state law.

S&P Global Ratings assigned the Municipality an AA- bond rating. The AA- rating is recognized as a very strong rating.

Debt Overview (continued)

Outstanding Debt

The following are descriptions of Norristown's outstanding debt:

General Obligation Note, Series of 2006 – The Municipality authorized a twenty-year tax exempt general obligation note in the principal amount of $3,570,753 to finance the purchase of the street lighting system from PECO. The current balance is $1,850,655. The note will be paid off in 2026.

Public Safety Note – In 2015 the Municipality authorized a note in the principal amount of $583,968 to finance the purchase of public safety radio equipment in cooperation with Montgomery County. The police and fire departments each budget for half of the annual debt service. The current balance is $233,588. The note will be paid off in 2020.

Pennsylvania Infrastructure Bank Loan – In 2017 the Municipality authorized a ten-year tax exempt general obligation note in the principal amount of $3,500,000 finance a multi-year street paving program. The note was purchased by the Pennsylvania Department of Transportation. Debt service is payable from the Highway Aid Fund using part of the proceeds from an annual grant from the state Liquid Fuels Tax Fund. The current balance is $2,851,025. The note will be paid off in 2027.

General Obligation Note, Series A of 2017 – In 2017 the Municipality authorized a five-year tax exempt general obligation note in the principal amount of $8,462,000 to fund its first-ever five-year capital improvements program. The current balance is $8,462,000. The note will be paid off in 2022.

General Obligation Note, Series AA of 2017 – In 2017 the Municipality authorized a two-year taxable general obligation note in the principal amount of $1,533,000 to fund the purchase of certain properties for economic development purposes and blight remediation. The current balance is $863,000. The note will be paid off this year.

General Obligation Note, Series AAA of 2017 – In 2017 the Municipality authorized a seventeen-year taxable general obligation note in the principal amount of $8,130,000 to refund previously issued pension obligation bonds. The current balance is $7,295,000. The note will be paid off in 2034.

HUD Section 108 Loan – In 2010 the Municipality provided $5,000,000 to the Redevelopment Authority of Montgomery County through the HUD Section 108 Loan Guarantee Program to assist in the redevelopment of a portion of the 25-acre Logan Square Shopping Center property. The property owner subsequently filed for bankruptcy. The loan was secured by Norristown's CDBG grant.

Debt Overview (continued)

Outstanding Debt

Table 42.

	Annual Debt Service Expenditures						
	Debt Series	**Amount/Purpose**	**2019**	**2020**	**2021**	**2022**	**2023**
1	Series of 2006	$3,570,753 street lights	252,658	254,781	256,986	259,280	272,224
2	Public Safety	$583,968 emerg. radios	116,794	116,794			
3	PIB Loan	$3,500,000 paving streets	387,099	387,099	387,099	387,099	387,099
4	2017 A	$8,467,000 capital imp.	2,134,133	3,099,410	3,097,132	491,280	
5	2017 AA	$1,533,000 capital improv.	884,577				
6	2017 AAA	$8,130,000 pension bonds	611,838	614,797	616,564	611,521	615,768
7	HUD 108 Loan	$5,000,000 CDBG project	514,872	514,872	514,872	514,872	514,872
	Total		**4,901,971**	**4,987,752**	**4,872,653**	**2,264,052**	**1,789,963**

Capital Leases

Capital Leases

In addition to the long-term debt noted above, the Municipality also enters into capital leases from time-to-time. This short-term debt is subject to annual appropriation by the Municipal Council and is generally funded from the purchasing department's annual budget.

Table 43.

Capital Leases						
		Amount		Annual		
Item	Year	Financed	Term	Payment	Rate	End Date
Fire truck	2012	$ 395,292	7 Years	$62,779	2.72%	2019
Leaf collectors	2015	$ 68,911	4 Years	$19,339	4.79%	2019
Police utility vehicles	2016	$ 29,948	4 Years	$8,446	5.00%	2020
Police utility vehicles	2016	$ 79,387	5 Years	$18,336	5.00%	2021
Multi-function printers	2016	$ 118,604	5 Years	$27,713	5.42%	2020
Fire Utility Vehicle	2017	$ 30,936	3 Years	$11,137	7.26%	2019
M1 Core i5 Intel Laptops	2017	$ 82,473	4 Years	$21,569	3.09%	2020
Backhoe	2019	$ 69,950	5 Years	$16,658	5.95%	2024
IPS Parking Meters	2019	$ 199,037	4 Years	$55,627	4.61%	2023
Police utility vehicle	2019	$ 32,332	3 Years	$11,274	4.29%	2021
	2019	**2020**	**2021**	**2022**	**2023**	**2024**
Fire truck	$62,779					
Leaf collectors	$19,339					
Police utility vehicles	$8,446	$8,446				
Police utility vehicles	$18,336	$18,336	$18,336			
Multi-function printers	$27,713	$27,713				
Fire Utility Vehicle	$11,137					
M1 Core i5 Intel Laptops	$21,569	$21,569				
Backhoe		$16,658	$16,658	$16,658	$ 16,658	$16,658
Parking Meters		$55,627	$55,627	$55,627	$ 55,627	
Police utility vehicle	$11,274	$11,274	$11,274			
Total	**$180,593**	**$159,623**	**$101,895**	**$72,285**	**$72,285**	**$16,658**
Police	$38,056	$93,683	$85,237	$55,627	$55,627	
Fire	$73,916	$0	$0	$0	$0	
Public Works	$19,339	$16,658	$16,658	$16,658	$16,658	$16,658
Administration	$49,282	$49,282	$0	$0	$0	
Total	**$180,593**	**$159,623**	**$101,895**	**$72,285**	**$72,285**	**$16,658**

SECTION 6: SUPPLEMENTAL

Municipality of Norristown
Organization Charts

Residents of Norristown

Municipal Council
Council President (Dist. 1)
Council Vice President (At-Large)
District 2 Councilmember
District 3 Councilmember
District 4 Councilmember
At-Large Councilmember
At-Large Councilmember

Solicitor

Municipal Administrator

Administration
Includes the following Services:
Office of the Municipal Administrator
Human Resources
Public Information

(see page 78 for department org. chart)

Planning & Development
Director of Planning
(see page 80 for department org. chart)

Public Works
Director of Public Works
(see page 81 for department org. chart)

Finance
Director of Finance
(see page 79 for department org. chart)

Code Enforcement
Code Manager
(see page 82 for department org. chart)

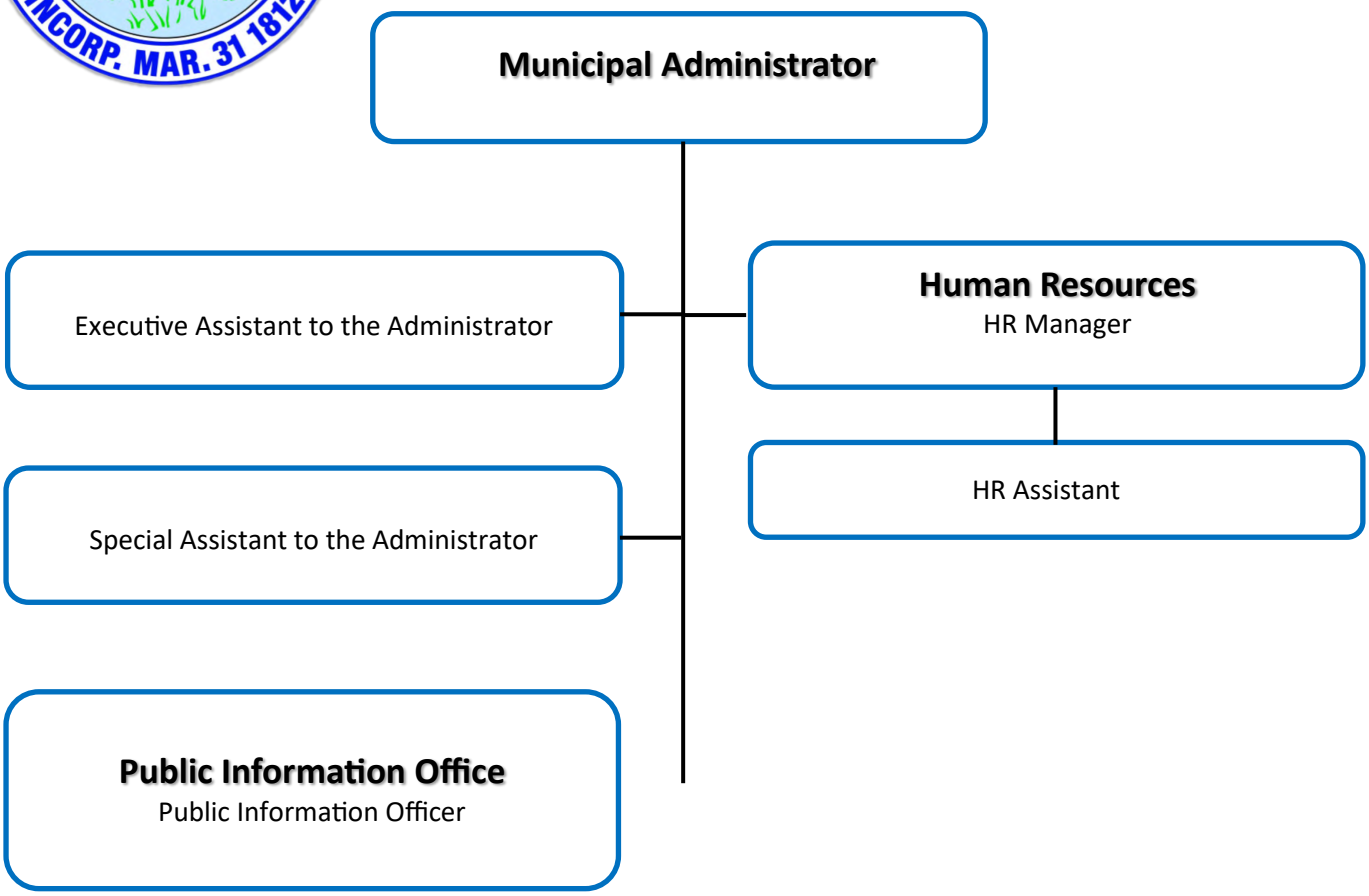
Municipal Engineer
(contracted services)

Police
Chief of Police
(see page 83 for department org. chart)

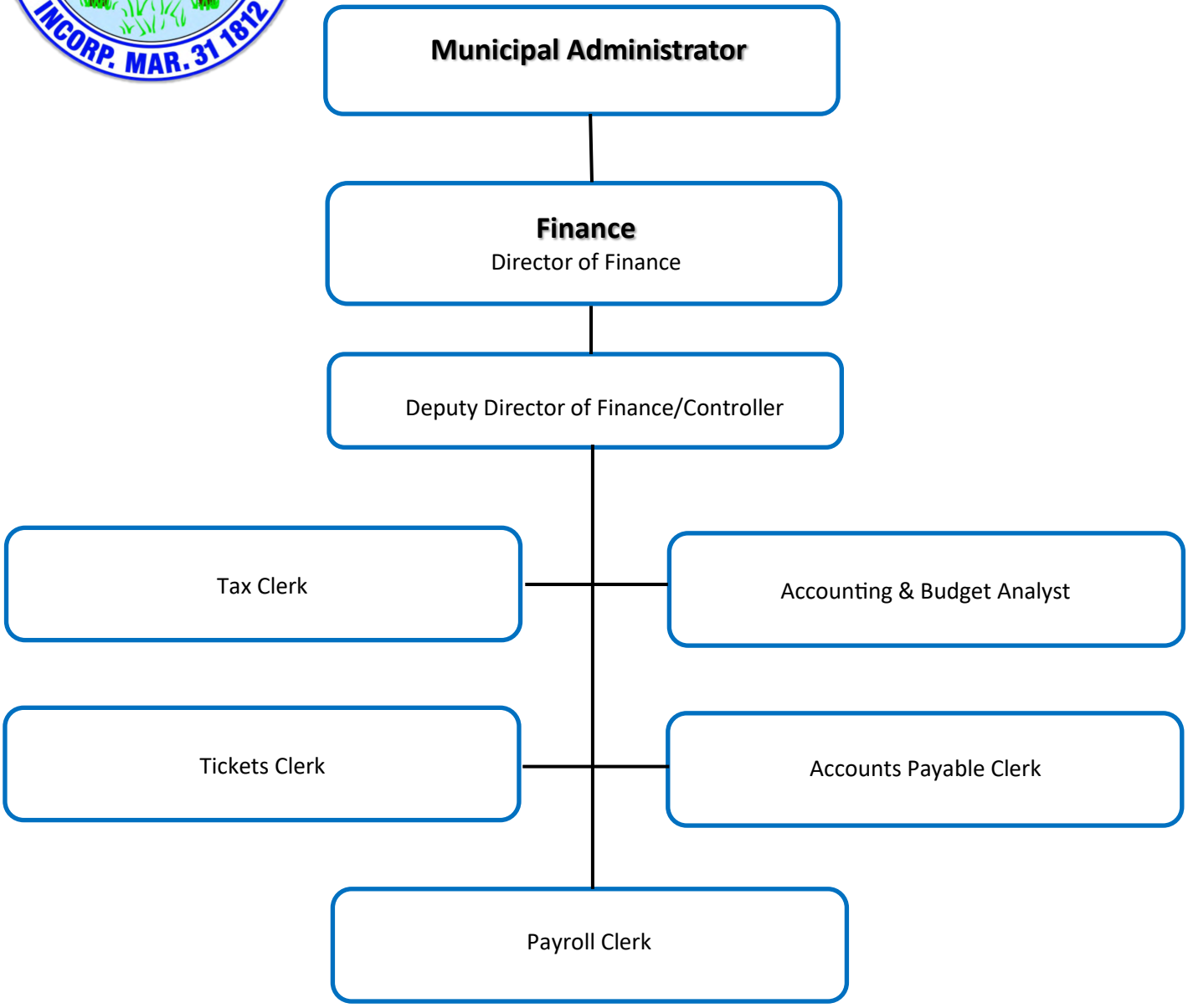
Information Technology
(contracted services)

Fire
Fire Chief
(see page 84 for department org. chart)

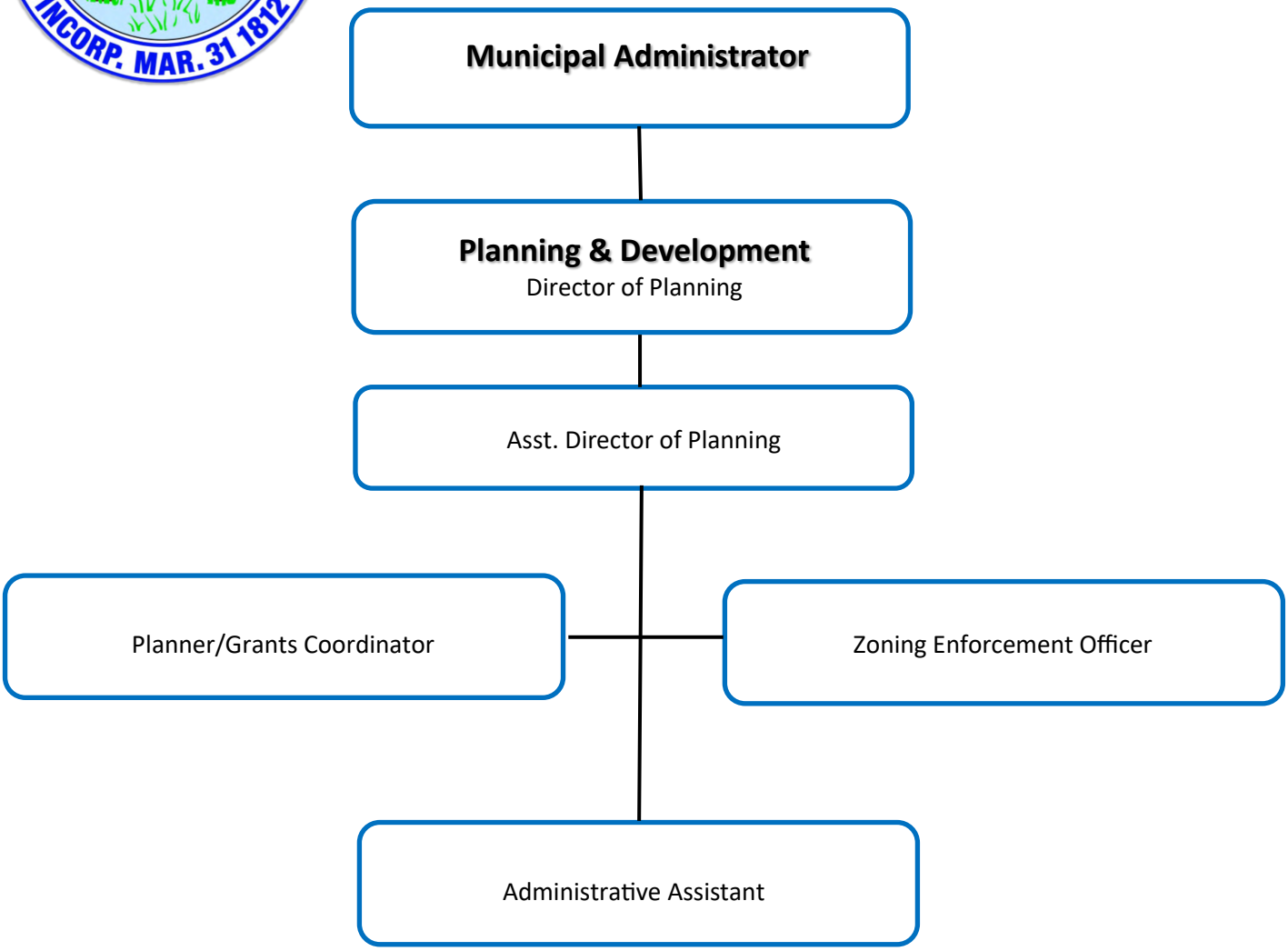
Municipality of Norristown
Department of Administration - Organization Chart



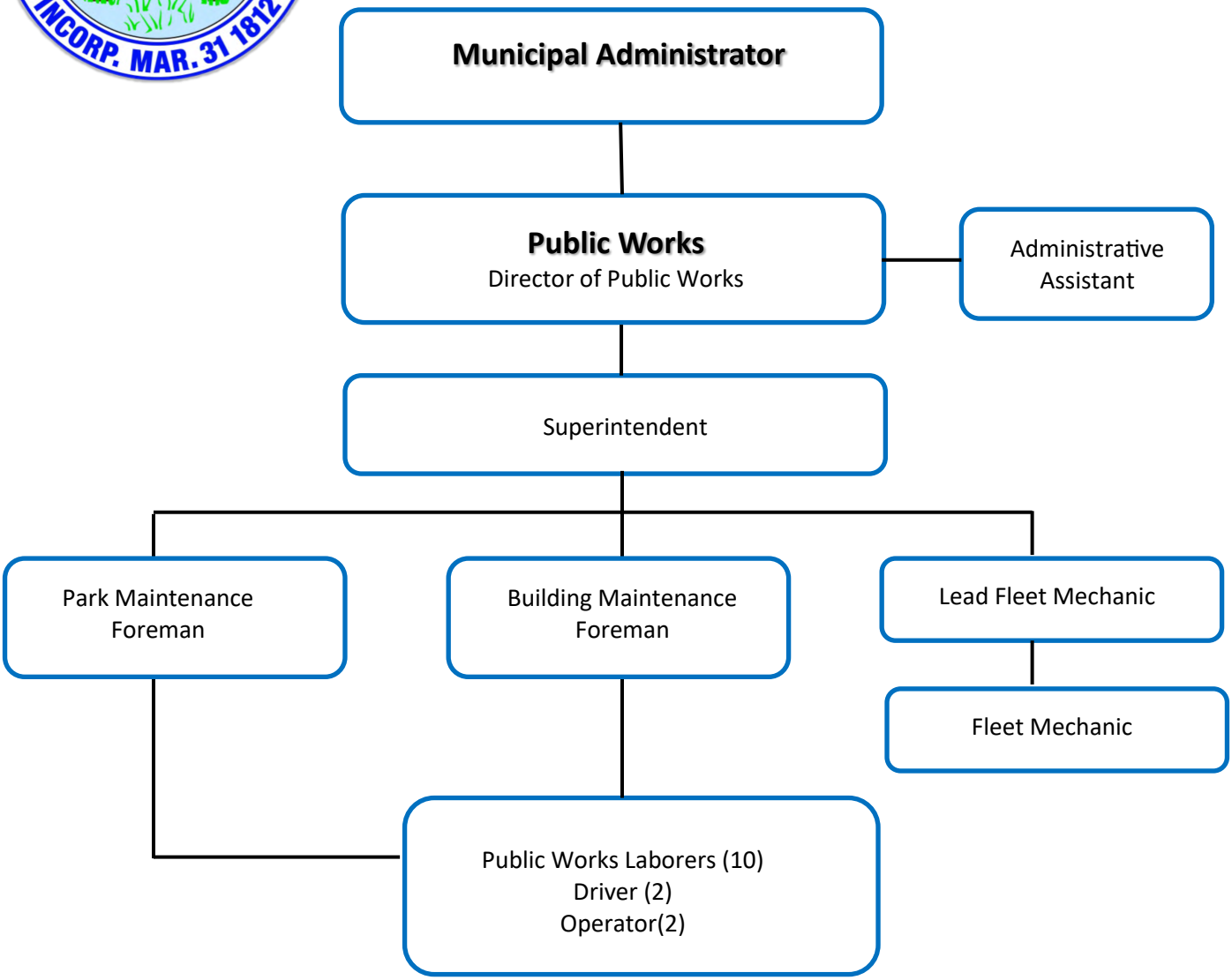
Municipality of Norristown
Department of Finance - Organization Chart



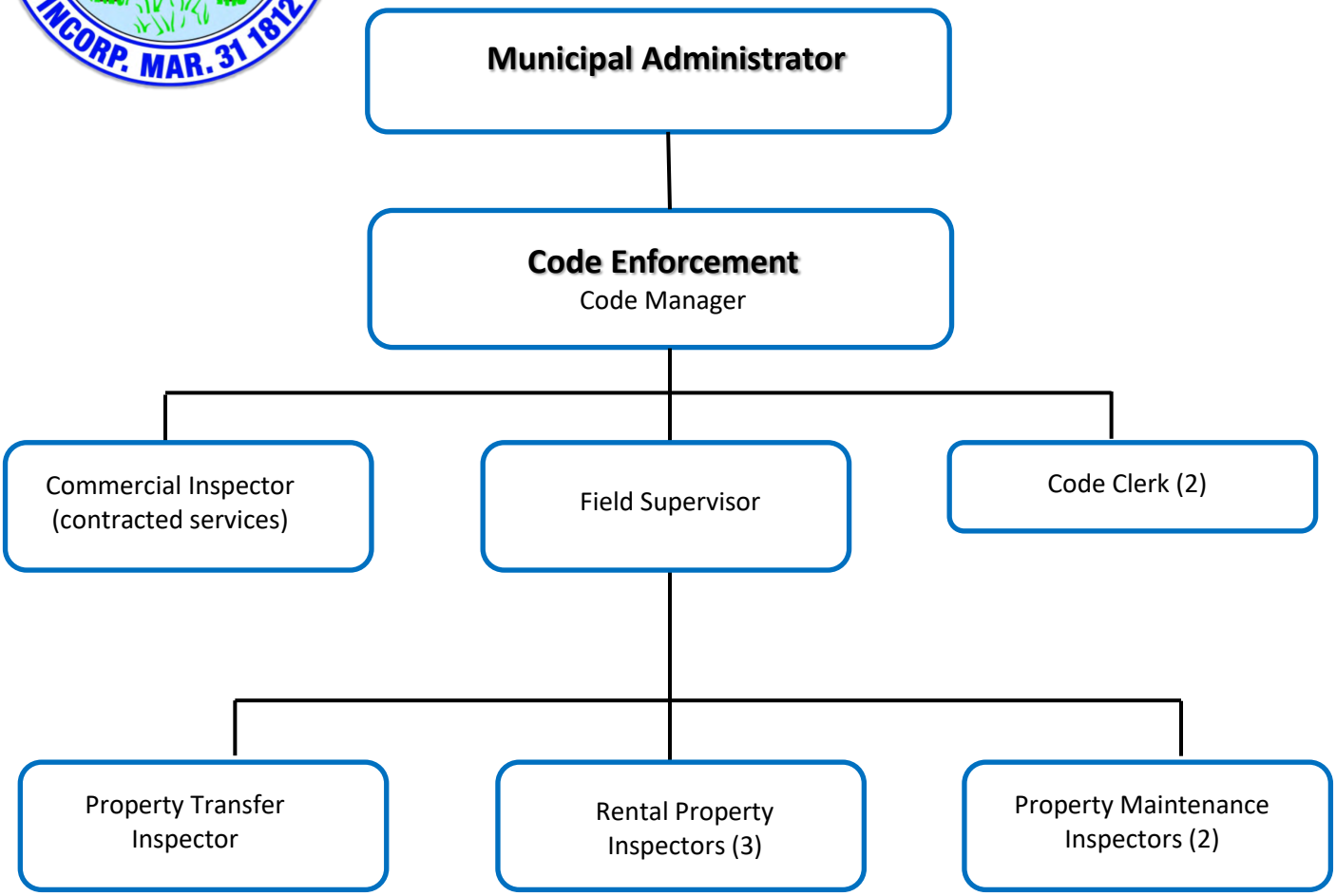
Municipality of Norristown
Department of Planning & Development - Organization Chart



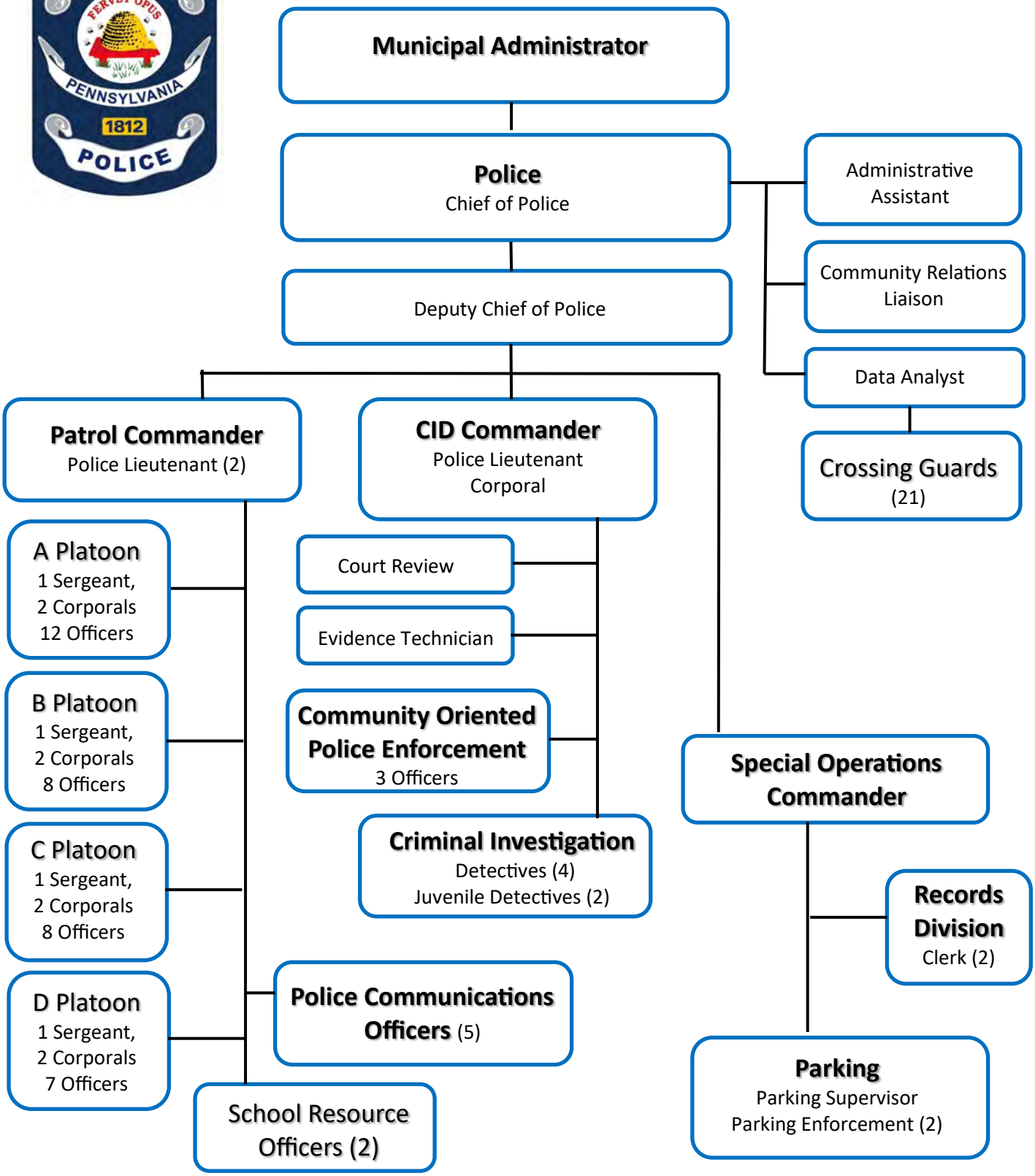
Municipality of Norristown
Department of Public Works - Organization Chart



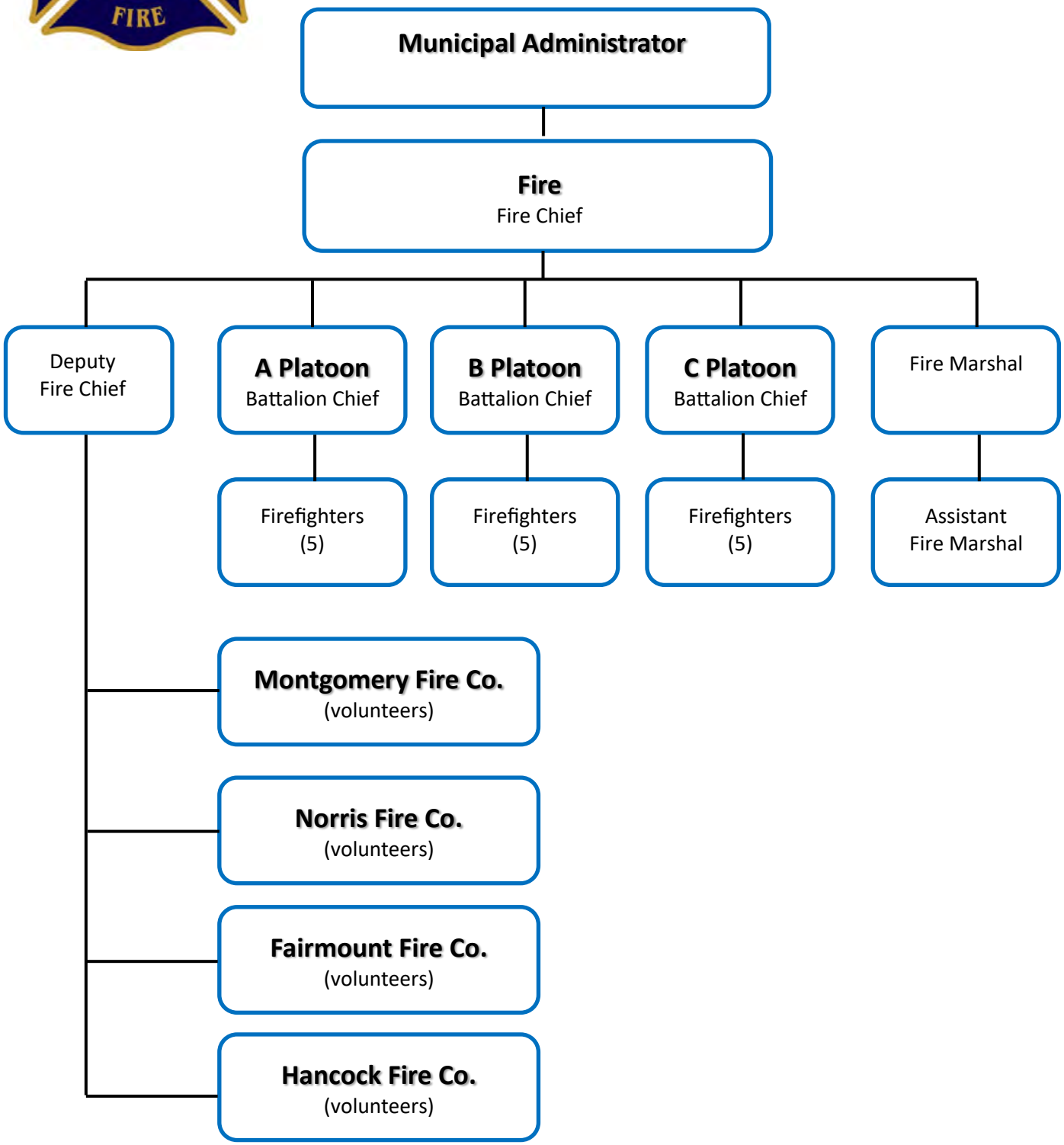
Municipality of Norristown
Code Enforcement Department - Organization Chart

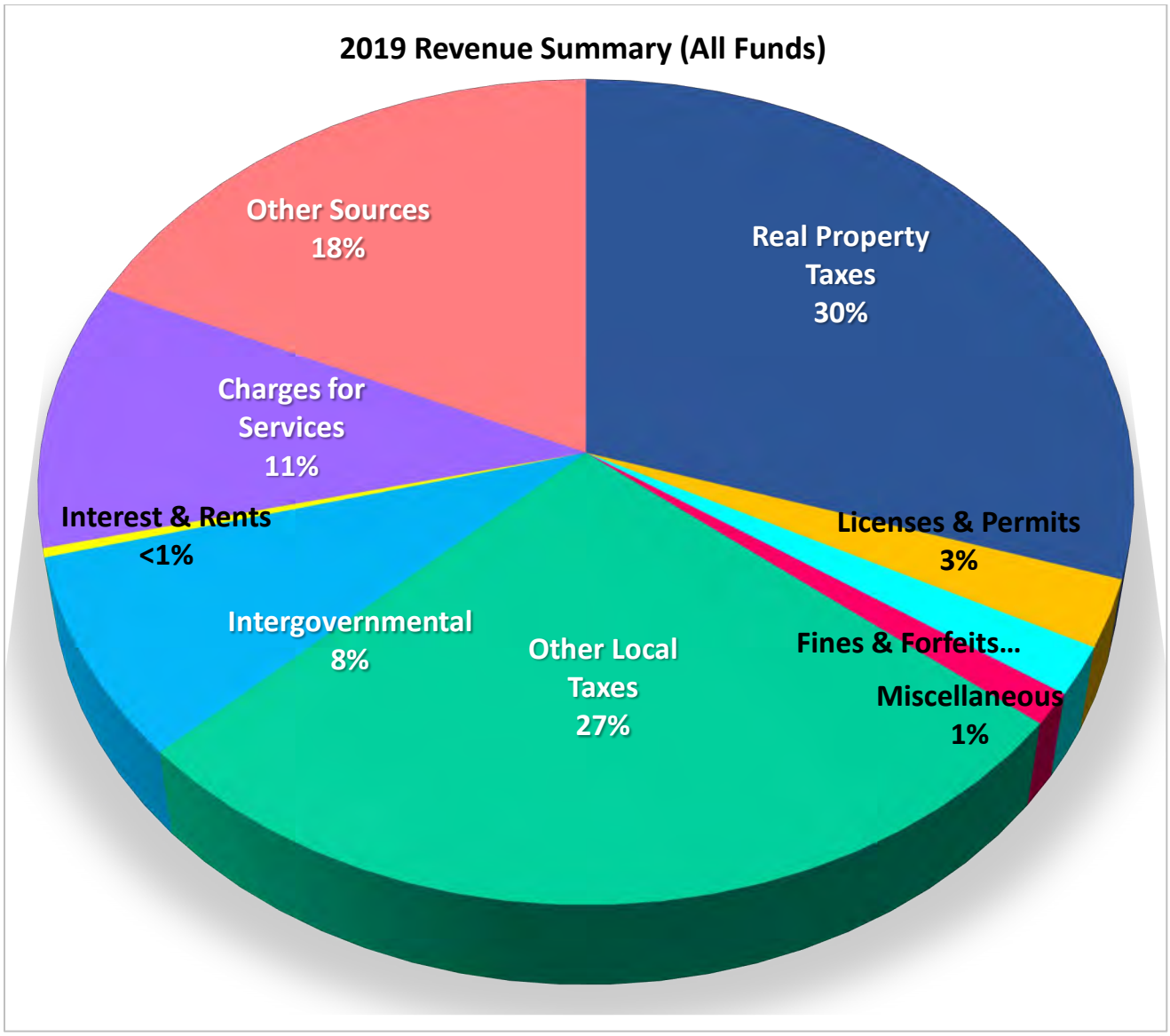


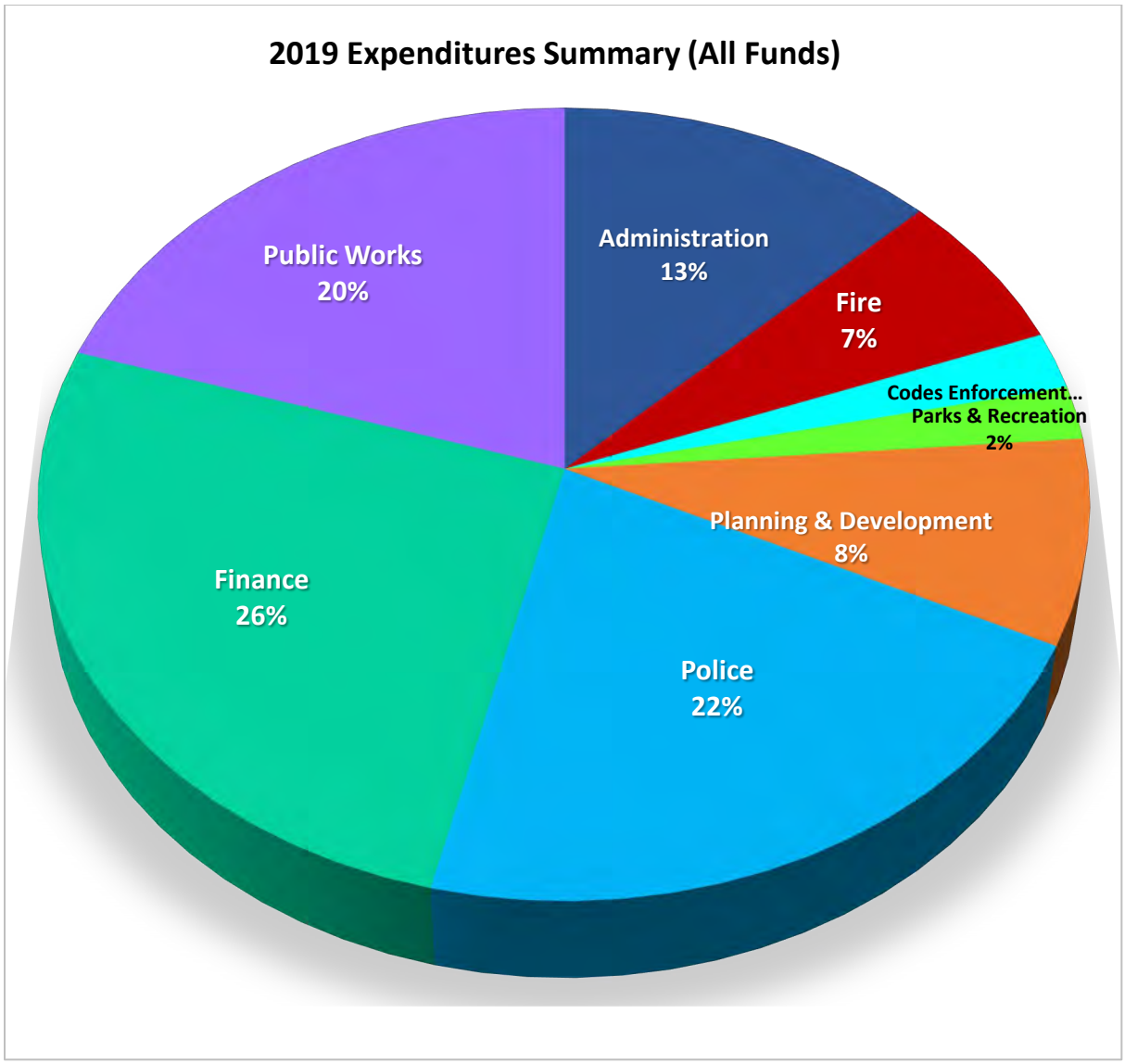
Municipality of Norristown
Police Department - Organization Chart



Municipality of Norristown
Fire Department - Organizational Chart




2019 Revenue Summary (All Funds)
Other Sources
18%
Real Property
Taxes
30%
Charges for
Services
11%
Interest & Rents
<1%
Licenses & Permits
3%
Intergovernmental
8%
Other Local
Taxes
27%
Fines & Forfeits…
Miscellaneous
1%


2019 Expenditures Summary (All Funds)
Administration
13%
Fire
7%
Codes Enforcement...
Parks & Recreation
2%
Planning & Development
8%
Police
22%
Finance
26%
Public Works
20%

Personnel Summary Schedule

	2017	2018	2019
Administration			
Municipal Administrator	1	1	1
Special Assistant	1	1	1
Administrative Secretary	1	1	1
Human Resources Manager	1	1	1
Human Resources Support	1	1	1
Public Information Officer	1	1	1
Total	**6**	**6**	**6**
Code Enforcement			
Code Enforcement Manager	1	1	1
Code Enforcement Supervisor	1	1	1
Building Inspector	1	1	1
Property Maintenance Inspector	1	1	1
Code Enforcement Officer	4	4	4
Lead Clerk	1	1	1
Clerk Typist	1	1	1
Total	**10**	**10**	**10**
Finance			
Director	1	1	1
Assistant Director	1	1	1
Controller	1	1	1
Compliance Clerk	1	1	1
Payroll Clerk	1	1	1
Tax Clerk	1	1	1
Ticket Clerk	1	1	1
Total	**7**	**7**	**7**
Fire			
Chief	1	1	1
Deputy Chief	0	0	1
Assistant Chief	1	1	1
Fire Marshal	1	1	0
Captain	0	2	2
Firefighter	15	16	16
Total	**18**	**21**	**21**
Parks & Recreation			
Recreation Manager	1	1	1
Recreation Specialist		1	1
Total	**1**	**2**	**2**

Planning & Development			
Director	1	1	1
Assistant Director	1	1	1
Grants Coordinator	1	1	1
Secretary	1	1	1
Clerk	0	0	1
Total	**4**	**4**	**5**
Police			
Chief	1	1	1
Captain	1	1	1
Lieutenant	3	3	3
Sergeant	4	4	4
Corporal	10	10	10
Police Officer	49	50	49
Traffic Enforcement Officcer	2	3	3
Court Review Officer	1	1	1
Communications Operator	5	5	5
Community Affairs Liaison	1	0	1
Administrative Secretary	1	1	1
Evidence Clerk	1	1	1
Records Clerk	2	1	1
Data Analyst	1	1	1
Total	**82**	**82**	**82**
Public Works			
Director	1	1	1
Superintendent	1	1	1
Foreman	2	2	2
Right-of-Way Inspector	1	1	1
Custodian	1	1	1
Driver	2	1	1
Lead Mechanic	1	1	1
Mechanic I	1	1	1
Operator	3	3	3
Laborer	10	10	10
Executive Secretary	1	1	1
Total	**24**	**23**	**23**
Total Full Time	**152**	**155**	**156**
Part Time			
Crossing Guards	20	21	20
Other Part Time & Seasonal	5	5	6
Total Part Time	**25**	**26**	**26**

Municipality of Norristown
Budget Season FY 2019

Welcome to budget season for fiscal year 2019. This memorandum is intended to outline the general calendar for the FY 2019 budget season, with due dates for the submission of departmental budget packets and general dates for required meetings and public hearings. Any and all questions can be directed to Administration.

Attachments **Council Presence/Action Required**

Norristown Budget Calendar FY 2019	
Mon., Oct. 1	**Budget Season Kickoff** • Distribution of Budget Packets to Departments
Tues., Oct. 12	**Budget Packets Are DUE** – Submit to Admin by 3:00pm
Oct. 15-19	Budget Meetings With Municipal Administrator & Director Of Finance • Each Department will receive an email confirming the date & time Departments Will Present Their Proposed 2019 Department Budgets
Sat. Oct. 27 (9am)	**Initial budget presentation to Municipal Council by dept. directors/ managers**
Oct. 30, Nov. 1, 6	Schedule public meetings about the proposed 2019 Budget/Tax Ordinance
Fri, Nov. 9	Budget revisions/final department submissions of revised public packets due
Tues., Nov. 20	**Proposed Budget Presentation To Council**
Nov. 21 – Dec. 4	Proposed 2019 budget is available for public review & comment for 10 Days
Tues, Dec. 4	Proposed Budget/Tax Ordinance For First Reading And Approval To Advertise
Tues., Dec. 18	**Proposed Budget/Tax Ordinance For Final Adoption**

BUDGET PACKETS

Departments will receive their budget packets on **Monday, October 1**. The packets are in the form of excel worksheets, with multiple tabs requesting various pieces of information pertaining to your department. PLEASE COMPLETE THE ENTIRE PACKET PRIOR TO SUBMISSION. You can find specific details of the information required in this year's budget packet below along with guidelines for submitting your department's completed budget packet for FY 2019. Please note that the 2019 budget will include long-term projections.

Municipality of Norristown
Budget Season FY 2019

BUDGET PACKET DETAILS

Submit your budget on the excel worksheets provided. Provide any supplemental supporting documentation or presentation information separately.

Norristown Budget FY 2019 Breakdown	
Sec. I - Mission Statement	A mission justifies the existence of a department. A concise mission statement explains what a department does, why it provides those services, and who benefits.
Sec. II - Responsibilities	List the core functions/services provided by the department to residents.
Sec. III - Accomplishments	Provide a list of accomplishments your department achieved in 2018.
Sec. IV - Goals & Objectives	Goals are developed by departments in order to achieve their mission. Likewise, objectives are actions the department intends to make to fulfill a goal. Make them SMART (**S**pecific, **M**easurable, **A**chievable, **R**ealistic, and **T**ime-bounded)
Sec. V – Anticipated Issues	Predict any issues (positive or negative) that might impact the dept.in 2019
Sec. VI - Performance Measures	Set targets for quantifiable departmental performance measures (if applicable).
Sec. VII – Budget Summary	Provide a summary of all department cost over the past three (3) years as well as your proposed budget for 2019.
Sec. VIII – Contracts	List all current contracts/grants your department has with outside agencies as well as the cost/funding and term of the agreement. If a vendor is new, please submit a new vendor form to Finance so that vendor can be added to our list and given an ID.
Sec. IX – Personnel	Verify personnel position staffing, but do not complete any payroll budget information. **Any and all new positions must be submitted to Human Resources.**
Sec. X – Budget Summary	Proposed department 2019 budget expenditures by line item. Do not complete personnel budget information, this will be completed by Finance/Human Resources.
Sec. X-A – Budget Detail	Itemize your department's expenses per budget line item. **Include an additional breakdown for every expense over $2,000.**
Sec. XI – Forecast	Project 2018 expenditures through the end of the fiscal year. Upon review, if any line item overage is identified, please provide a separate narrative for the variance and a proposed remedy.
Sec. XII – Capital Expenses	A capital budget will be prepared separately from the operating budget. If you have any new capital budget items to be considered for your department, provide schedule with estimates for review with your completed budget package.

MUNICIPALITY OF NORRISTOWN
A HOME RULE MUNICIPALITY
MONTGOMERY COUNTY, PENNSYLVANIA

ORDINANCE NO. 18-09 of 2018
(No Millage Increase)

AN ORDINANCE OF THE MUNICIPALITY OF NORRISTOWN ADOPTING A BUDGET FOR THE FISCAL YEAR JANUARY 1, 2019 TO DECEMBER 31, 2019, AND ESTABLISHING THE TAX RATE FOR THE MUNICIPALITY OF NORRISTOWN FOR CALENDARY YEAR 2019.

BE IT ORDAINED AND ENACTED by the Municipal Council of Norristown an Ordinance adopting a calendar year period budget – January 1, 2019 to December 31, 2019 and establishing a tax rate for the Municipality of Norristown for calendar year 2019 for the Municipality of Norristown, Montgomery County, Pennsylvania as follows:

SECTION I. BUDGET ADOPTION
The budget prepared by the Municipal Administrator and on file with the Municipal Secretary setting forth projected revenues and expenditures for the Municipality of Norristown for the fiscal year period January 1, 2019 to December 31, 2019 is hereby summarized, adopted and approved as follows:

A. GENERAL FUND REVENUES AND RESERVES

Property Taxes	$ 12,723,545.18
Local Enabling Taxes	11,633,850.00
Licenses, Fines, & Permits	1,943,350.00
Interest, Rent, & PILOTs	171,700.00
Intergovernmental Grants	1,651,065.00
Solid Waste Collection & Disposal	2,766,180.00
General Government	1,684,510.00
Miscellaneous	541,000.00
Total General Fund Revenues	**$ 33,115,200.18**
General Fund Reserves	1,429,882.81
Total General Fund Revenues and Reserves	**$ 34,545,082.99**

B. GENERAL FUND EXPENDITURES AND TRANSFERS

General Government	$ 28,026,124.99
Solid Waste Collection, Disposal, Administration	2,318,958.00
Total General Fund Expenditures	**$ 30,345,082.99**
Transfer to Debt Service for Debt Payment	4,000,000.00
Transfer to Capital Reserves	100,000.00
Transfer to Credit Reserves	100,000.00
Total General Fund Expenditures and Transfers	**$ 34,545,082.99**

C. General Fund Revenues and Applied Reserves Less Expenditures and Transfers	**$ 0**

D. DEBT SERVICE BUDGET AND TRANSFERS	
Transfer from General Fund	$ 4,000,000.00
Total Transfers	**$ 4,000,000.00**
DEBT SERVICE EXPENDITURES	
Debt principal payments	$ 3,560,128.67
Debt interest payments and expense	$ 439,871.33
Total Service Expenditures	**$ 4,000,000.00**
NET	**$0**

E. CAPITAL AND CREDIT RESERVES BUDGET	
Transfer from General Fund	$ 200,000.00
Capital Reserves	$ 5,476,788.00
Total Transfers and Reserves	**$ 5,676,788.00**
CAPITAL AND CREDIT RESERVES	
Capital and Credit Fund Reserves	$ 200,000.00
Capital Improvement Project Expenditures	$ 5,476,788.00
Total Capital and Credit Reserves	**$ 5,676,788.00**
NET	**$ 0**

F. LIQUID FUEL BUDGET (Restricted)	
State Funding	$ 833,976.00
Interest	10,000.00
Restricted Reserves	1,438,951.00
Total Liquid Fuels Revenues and Reserves	**$ 2,282,927.00**
LIQUID FUELS REVENUE AND RESERVES	
Street Lighting	$ 250,000.00
Road Paving Program	$ 1,000,000.00
Debt Service Payment (PIB Loan)	$ 387,099.00
Snow and Ice Removal	$ 55,000.00
Liquid Fuels Reserve	$590,828.00
Total Liquid Fuels Expenditures	**$ 2,282,927.00**
NET	**$0**

SECTION II. TAX RATE

A tax is hereby levied on all real property improved or unimproved within the Municipality subject to taxation for the calendar year 2019 on each dollar assessed valuation at:

General Government Purpose	14.70 Mills

SECTION III. REPEALER

All Ordinances or parts of Ordinances inconsistent herewith are hereby repealed.

SECTION IV. SAVINGS CLAUSE

Should any part of parts of this Ordinance be found to void by court of competent jurisdiction, the remainder of this Ordinance shall remain in full force and affect.

ENACTED and ORDAINED this 20th day of December, 2018.

Seal:

Municipality of Norristown
Municipal Council

By:_____
Sonya Sanders
Council President

Attest_____
Crandall O. Jones, ICMA - CM
Municipal Administrator

Line Item Detail

Account Number	Account Description	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Estimate	2019 Budget
Revenue								
301	**Real Property Taxes**							
01-301-301000	Real Estate Taxes - Current	10,447,317	10,656,537	10,801,663	10,854,420	10,891,601	12,493,728	12,431,045
01-301-302000	Real Estate Taxes - Delinquent	284,813	254,330	247,748	93,521	363,338	250,000	285,000
01-301-302200	Borough-Interim	21,096	4,482	40,624	15,634	6,713	7,500	7,500
	Total - Real Property Taxes	10,753,226	10,915,349	11,090,035	10,963,575	11,261,652	12,751,228	12,723,545
310	**Act 511 Taxes**							
01-310-302400	Per Capita Taxes - Current	41,243	39,431	37,126	55,825	24,964	45,000	55,000
01-310-302600	Real Estate Transfer Taxes	206,798	291,859	502,819	341,040	371,900	375,300	375,300
01-310-302700	Earned Income Taxes - Current	7,884,550	7,991,475	7,695,531	7,900,939	7,584,996	9,300,000	9,486,000
01-310-302800	Earned Income Taxes - Delinquent	308,735	305,727	433,474	1,183,024	2,086,849	0	0
01-310-302900	Local Services Tax - Current Year's Levee	533,496	523,276	534,149	522,663	681,240	540,000	570,000
01-310-302950	Local Services Tax-Prior Year	0	0	0	31,616	30,221	0	0
01-310-303100	Business Privilege Taxes Current	907,557	912,000	851,004	950,000	950,004	925,000	1,047,550
01-310-303200	Business Privilege Tax - Delinquent	71,787	81,976	61,297	157,188	122,664	100,000	100,000
	Total - Act 511 Taxes	9,954,166	10,145,744	10,115,400	11,142,295	11,852,838	11,285,300	11,633,850
321	**Business Licenses & Permits**							
01-321-303300	Housing	515,945	521,802	515,470	474,624	569,029	550,000	560,000
01-321-303500	Rubbish Delinquent	87,169	189,044	755	1,074	0	0	0
01-321-304500	Parking - Green Street	19,288	18,600	19,200	11,725	0	0	0
01-321-304700	Parking - Kohn Street	975	950	1,475	1,313	0	0	0
01-321-304900	Parking - Airy Street	3,420	3,420	3,420	0	0	0	0
01-321-305000	Parking - Lafayette Street	1,350	1,350	1,350	2,644	0	0	0
01-321-305300	Transient Retailers	1,045	1,438	775	400	400	600	750
01-321-305400	Mechanical Devices	429	0	0	0	0	500	0
01-321-305500	Cable Television Franchise	413,886	432,428	554,434	463,434	437,554	449,600	449,600
01-321-305700	Signs	29,242	31,124	25,450	21,387	11,933	10,000	10,000
	Total - Business Licenses & Permits	1,072,749	1,200,156	1,122,329	976,601	1,018,916	1,010,700	1,020,350
322	**Non-Business Licenses & Permits**							
01-322-305900	Street Encroachments/Highway Permits	28,779	31,933	38,684	52,481	161,498	165,360	110,000
	Total - Non-Business Licenses & Permit	28,779	31,933	38,684	52,481	161,498	165,360	110,000
331	**Fines**							
01-331-306100	Court District Justices	515,590	462,515	389,166	332,612	214,027	250,000	230,000
01-331-306200	Vehicle Code Violations	14,086	13,800	15,818	54,349	75,801	70,000	30,000
01-331-306300	Parking Violations	816,970	590,918	594,988	544,134	473,152	485,000	485,000
01-331-306350	Boot	29,500	24,299	17,860	8,300	3,300	15,000	10,000
01-331-306400	Towing	0	0	0	0	30,180	30,000	35,000
01-331-306500	Snow Citations	120	1,860	700	100	0	500	500
01-331-306600	Weed/Litter Violations	13,135	10,867	6,420	26,830	16,900	17,000	19,000
	Total - Fines	1,389,401	1,104,259	1,024,952	966,325	813,360	867,500	809,500
332	**Forfeits**							
01-332-332000	Forfeits	51,504	229,531	68,392	158,918	3,273	3,500	3,500
	Total - Forfeits	51,504	229,531	68,392	158,918	3,273	3,500	3,500
341	**Interest Earnings**							
01-341-306700	Interest Earnings	78,235	81,488	88,716	81,158	96,736	112,500	130,000
	Total - Interest Earnings	78,235	81,488	88,716	81,158	96,736	112,500	130,000
342	**Rents & Royalties**							
01-342-342100	Rent of Land	18,884	19,179	19,107	19,222	0	60,932	19,000
	Total - Rents & Royalties	18,884	19,179	19,107	19,222	0	60,932	19,000
351	**Federal Grants**							

Account Number	Account Description	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Estimate	2019 Budget
01-351-351009	Community Development	264,758	317,911	254,222	222,605	0	157,181	157,181
01-351-355003	Fema - Reimbursements	37,841	0	0	0	0	0	0
	Total - Federal Grants	302,599	317,911	254,222	222,605	0	157,181	157,181
354	**State Grants**							
01-354-310400	Pendot - Snow Removal	0	0	0	0	13,043	13,000	10,000
01-354-315000	Fire Grant	13,116	13,619	14,285	13,562	15,000	11,000	11,000
01-354-354015	Recyclying/Act 101	38,645	23,205	0	38,101	0	18,123	50,000
01-354-354016	Harb Grant Revenue - Clg	8,068	0	0	0	0	0	0
01-354-354017	Pema - Reimbursements	12,614	0	0	71,824	0	0	0
01-354-308000	State Grant	0	0	0	0	24,800	0	0
	Total - State Grants	72,443	36,824	14,285	123,487	52,843	42,123	71,000
355	**State Shared Revenue**							
01-355-307400	Public Utilities	24,337	23,326	23,866	23,654	22,976	23,000	23,000
01-355-307500	Alcoholic Beverages Taxes	10,850	7,050	8,150	7,750	6,725	10,000	8,000
01-355-313200	Firemen'S Relief Association	166,571	156,458	147,510	148,749	131,880	131,880	131,880
01-355-355005	General Muni Pension State Aid	897,287	902,334	940,927	1,014,918	1,092,004	1,092,004	1,092,004
01-355-355006	Suppl State Pension Assist-Ag-490 & Ag-	21,421	21,264	20,907	5,145	4,350	5,145	5,000
	Total - State Shared Revenue	1,120,466	1,110,432	1,141,360	1,200,216	1,257,935	1,262,029	1,259,884
357	**Local Government Grants**							
01-357-315000	Fire Grant	0	0	0	960	0	0	0
01-357-316000	Police Grants	173,375	87,796	260,362	50,501	147,058	55,000	163,000
01-357-359000	Local Government in Lieu of Taxes	0	0	0	439,524	32,200	22,700	22,700
	Total - Local Government Grants	173,375	87,796	260,362	490,985	179,258	77,700	185,700
361	**ieneral Government Charges for Services**							
01-361-302300	Real Estate Tax Commission	45,844	46,135	37,823	42,045	41,929	41,640	41,640
01-361-304500	Parking - Green Street	0	0	0	0	19,593	32,918	20,000
01-361-304700	Parking - Kohn Street	0	0	0	0	1,213	1,425	1,425
01-361-304900	Parking - Airy Street	0	0	0	0	0	3,420	3,420
01-361-305000	Parking - Lafayette Street	0	0	0	0	0	1,283	1,350
01-361-308400	Use And Occupancy	39,338	44,743	58,308	85,845	82,295	80,000	80,000
01-361-308500	Certifications & Duplicates	21,533	18,045	22,365	22,176	30,245	30,000	32,000
01-361-308600	Zoning Hearing Fees	25,991	30,356	39,355	41,735	57,445	50,000	50,000
01-361-308700	Site Plan Review Fee/Plans & Specs	11,299	10,728	11,782	47,247	10,391	10,000	11,000
01-361-308800	Sale Of Maps, Publications	502	342	805	295	0	0	0
01-361-308900	Fire Prevention Permits	6,969	15,820	18,164	10,823	15,725	15,000	20,000
01-361-361070	Reproduction Of Records	0	0	0	182	0	0	0
01-361-361075	Notary Fees	165	235	70	60	65	100	100
01-361-361080	Administrative Fee	27,930	32,566	31,325	37,770	44,140	45,000	45,000
01-361-304450	Parking Permits	0	0	0	0	8,380	5,000	8,000
	Total - Gen. Govt. Charges for Services	179,571	198,970	219,997	288,178	311,421	315,786	313,935
362	**Public Safety Charges for Services**							
01-362-306400	Towing	36,490	29,155	29,850	28,664	(1,820)	0	0
01-362-309000	Fire Reports	490	910	1,150	975	1,815	1,500	1,000
01-362-309100	Special Police Services	101,015	80,065	31,885	39,044	32,055	30,000	30,000
01-362-309300	Sale Of Accident Reports	23,505	20,462	14,592	15,963	16,210	15,000	15,000
01-362-309500	School Guide Reimbursement	205,920	199,158	206,006	253,266	0	250,000	250,000
01-362-309600	Building Permits	112,714	221,489	223,071	237,741	225,023	225,000	275,000
01-362-309700	Electrical Permits	31,935	67,742	63,475	73,716	57,711	75,000	75,000
01-362-309800	Plumbing/Heating Permits	41,769	109,956	120,243	114,317	86,145	115,000	115,000
01-362-309900	General Contractor	29,703	36,038	25,743	32,724	25,790	25,000	28,000
01-362-310000	Fire Inspection	16,250	16,390	32,390	25,260	10,960	25,000	18,000
01-362-310120	Fire Dept Emerg. Response Fee	0	8,246	18,092	6,485	17,180	15,000	10,000
01-362-310150	Fire Operational Permit Fees	667	3,537	1,949	6,163	100	4,000	4,000
01-362-310500	Property Abatement	(13,624)	47,576	24,764	14,840	9,773	15,000	35,000
01-362-362500	Property Registration Fee	0	0	0	9,500	39,775	45,000	30,000
01-362-390000	Processing Room Revenue	**43,735**	**24,717**	**30,066**	**33,208**	**45,836**	**50,000**	**40,000**
	Total - Pub. Safety Charges for Services	630,569	865,441	823,276	891,866	566,553	890,500	926,000

Account Number	Account Description	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Estimate	2019 Budget
363	**Highways & Streets Charges for Services**							
01-363-310200	Parking Meters	430,517	412,750	348,748	430,394	392,052	400,000	370,000
01-363-310300	Parking Meter Bags	40	0	112	164	70	100	100
01-363-310400	Pendot - Snow Removal	9,913	13,946	5,961	20,934	0	0	0
	Tot. - Highways & Sts. Charges for Serv.	440,470	426,696	354,821	451,492	392,122	400,100	370,100
364	**olid Waste Collection Charges for Services**							
01-364-303500	Rubbish Delinquent	0	0	105,307	172,444	271,146	138,692	200,000
01-364-310450	Trash Collection Fee	2,346,510	2,479,102	2,781,879	2,318,216	2,525,342	2,506,180	2,506,180
01-364-310500	Property Abatement	0	0	0	0	0	0	0
01-364-364100	Recycling Rewards	0	0	0	0	29,582	15,000	60,000
	Tot. - Solid Waste Coll. Charges for Serv.	2,346,510	2,479,102	2,887,186	2,490,660	2,826,070	2,659,872	2,766,180
367	**ulture & Recreation Charges for Services**							
01-367-311140	Snack Bar - Bandshell	0	0	0	213	1,552	1,500	1,500
01-367-311600	July 4 Contributions	9,555	2,205	2,270	17,138	15,645	11,000	10,000
01-367-311700	Receipts From Recreation Department	13,500	10,400	13,105	15,995	21,020	50,000	12,600
01-367-312300	Donations	0	0	0	0	20,000	20,000	20,000
01-367-367014	Park/Pavilion Permit	1,575	2,175	3,050	2,295	2,270	0	3,000
01-367-311800	Recreation Programming	0	0	0	0	0	0	9,975
01-367-311900	Summer Camp	0	0	0	0	0	0	17,400
	Tot. - Culture & Rec. Charges for Serv.	24,630	14,780	18,425	35,641	60,487	82,500	74,475
380	**Miscellaneous Revenue**							
01-380-311000	Refund - Insurance	329,028	384,079	392,059	416,928	457,255	475,000	400,000
01-380-311100	Other Receipts	10,829	13,515	10,829	8,274	26,655	20,000	10,000
01-380-311200	Sale Of Assets	7,241	25,471	9,036	2,994	85,077	10,000	10,000
01-380-311400	Compensation For Loss Of General F/A	58,970	57,523	72,959	179,356	119,499	100,000	120,000
01-380-312800	Misc. Revenue Returned Checks	1,050	700	1,000	870	1,650	1,000	1,000
01-380-342100	Rent Of Land	0	0	0	0	19,344	0	0
	Total - Miscellaneous Revenue	407,118	481,288	485,883	608,422	709,480	606,000	541,000
383	**Other Financing Sources**							
01-383-312300	Donations	0	18,315	3,097	21,775	1,232	0	0
01-383-313625	General Fund Reserves	0	0	0	0	0	1,127,019	1,429,883
01-383-313650	Pension Reserves For Excess Pension	0	0	0	0	0	0	0
01-383-313670	Proceeds From Pension Borrowing	0	0	0	0	0	0	0
01-383-314810	Transfer From General Fund	0	0	0	0	178,170	0	0
01-393-393610	Capital Lease Proceeds	198,577	107,279	68,911	811,907	113,409	0	0
	Total - Other Financing Sources	198,577	125,594	72,008	833,682	292,811	1,127,019	1,429,883
	Grand Total - Rev. & Other Fin. Sources	29,243,272	29,872,473	30,099,440	31,997,809	31,857,253	33,877,830	34,545,083
Expenditures								
400	**Administration**							
01-400-401200	Salary: Municipal Administrator	122,988	134,763	137,135	141,591	143,495	147,082	150,754
01-400-401220	Salary: Special Assistant	0	0	0	50,083	54,474	65,973	61,325
01-400-401395	Salary: Public Information Officer	0	0	63,100	64,971	66,659	68,827	74,781
01-400-401470	Salary: Secretaries	57,412	59,837	61,465	64,415	56,864	59,914	61,402
01-400-401475	Salary: Clerk Typist	21,489	26,059	25,755	483	0	0	-
01-400-401595	Intern	0	0	1,040	121	4,600	6,000	6,000
01-400-401830	Overtime	1,145	555	463	844	790	2,700	3,200
01-400-401920	Travel And Training Expenses	721	4,771	6,302	7,265	11,580	7,590	7,590
01-400-402000	Office Supplies	1,571	1,562	2,804	5,366	2,999	2,000	1,500
01-400-403120	Professional Services	0	0	0	19,796	565	0	-
01-400-403160	Professional Search Cost	13,666	0	0	0	0	0	-
01-400-403400	Advertising	0	0	0	357	0	0	-
01-400-403430	Printing	190	105	0	0	0	0	-
01-400-403440	Codification Maint	8,424	4,870	4,832	4,274	0	5,000	2,500
01-400-404200	Dues/Membership/Subscriptions	7,512	4,787	9,158	5,242	3,451	2,440	2,440

Account Number	Account Description	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Estimate	2019 Budget
01-400-408000	Buy Back Sick Time	5,074	8,596	10,507	10,847	14,522	14,781	14,781
01-400-432400	General Operating Expenses	3,237	894	1,511	3,113	2,763	2,500	2,500
01-400-432520	Auto Lease	0	0	0	0	0	3,600	3,600
01-400-433210	Mobile Communications	974	1,299	1,586	1,300	1,842	2,000	2,000
01-400-450040	Computer Software/It Supplies	0	0	0	15	419	1,020	600
	Total - Administration	244,403	248,098	325,658	380,083	365,023	391,427	394,972
401	**Executive**							
01-401-401130	Salary: Council Members	22,741	30,353	28,809	29,401	30,404	30,000	30,000
01-401-401140	Salary Secretary Commissions, Committ	3,650	3,450	3,450	3,450	3,750	2,100	-
01-401-401920	Travel And Training Expenses	70	4,900	0	575	4,793	7,000	7,000
01-401-403120	Professional Services	0	0	1,452	0	0	0	-
01-401-404100	Contingency	0	0	0	38	0	0	-
01-401-406000	Council Expenses	9,027	5,997	5,271	7,077	4,096	5,000	5,000
01-401-406010	Council Exp District 1	0	1,200	3,198	3,091	4,398	4,500	4,500
01-401-406020	Council Exp District 2	0	1,058	2,723	2,529	3,433	4,500	4,500
01-401-406030	Council Exp District 3	0	645	1,938	2,626	4,049	4,500	4,500
01-401-406040	Council Exp District 4	0	1,200	2,873	2,945	4,153	4,500	4,500
01-401-406050	Council Exp At Large 1	0	723	2,665	2,784	6,316	4,500	4,500
01-401-406060	Council Exp At Large 2	0	1,248	2,590	3,091	2,232	4,500	4,500
01-401-406070	Council Exp At Large 3	0	165	690	734	529	4,500	4,500
01-401-433210	Mobile Communications	8,192	5,962	2,644	3,414	4,033	4,600	4,600
	Total - Executive	43,680	56,901	58,303	61,755	72,186	80,200	78,100
402	**Finance**							
01-402-401210	Salary: Director	122,267	64,289	112,149	114,603	118,630	121,537	122,185
01-402-401230	Salary: Assistant Director	68,899	85,331	70,091	72,226	74,008	76,481	86,993
01-402-401260	Salary: Controller	57,858	60,412	61,686	62,476	56,870	64,409	72,273
01-402-401490	Salary: Clerical	152,082	157,951	158,667	164,758	166,191	176,652	181,058
01-402-401595	Intern	0	0	0	0	0	5,000	-
01-402-401830	Overtime	1,230	5,669	318	341	624	500	500
01-402-401920	Travel And Training Expenses	1,982	494	2,725	3,055	3,280	4,800	4,944
01-402-402000	Office Supplies	7,117	8,240	8,379	11,452	8,471	5,000	5,000
01-402-403110	Audit And Actuary Services	332,044	55,830	62,460	51,050	57,580	60,000	58,000
01-402-403120	Professional Services	7,797	31,342	11,469	23,678	8,089	5,500	5,665
01-402-403430	Printing	2,897	2,125	745	773	0	0	-
01-402-404200	Dues/Membership/Subscriptions	917	1,362	969	1,030	7,343	1,590	1,600
01-402-404530	Data Processing Services	44,355	51,378	37,427	35,212	37,427	47,000	48,410
01-402-404540	Bank Service Charges	0	0	0	0	0	13,200	30,900
01-402-408000	Buy Back Sick Time	15,624	9,984	9,017	8,132	8,212	11,688	11,687
01-402-432400	General Operating Expenses	5,774	11,072	4,697	3,553	4,275	3,500	3,605
01-402-433210	Mobile Communications	1,287	841	664	732	961	1,100	1,133
01-402-447400	Capital Outlay	0	0	0	6,470	0	0	-
01-402-450040	Computer Software/It Supplies	0	0	0	0	8,318	12,060	12,422
	Total - Finance	822,130	546,320	541,463	559,541	560,279	610,017	646,375
403	**Tax Collection**							
01-403-403120	Professional Services	0	0	0	0	353	0	-
01-403-403430	Printing	1,362	1,401	1,464	1,527	1,598	1,527	1,527
01-403-433250	Postage	3,117	3,378	3,028	3,106	3,142	3,200	3,200
01-403-450040	Computer Software/It Supplies	0	0	0	0	9,890	2,200	2,200
01-403-463500	Tax Collector Bond	1,619	2,616	0	0	0	0	-
01-403-493510	Commission	180,048	153,623	152,927	151,343	154,619	151,588	151,588
	Total - Tax Collection	186,146	161,018	157,419	155,976	169,602	158,515	158,515
404	**Law**							
01-404-403120	Professional Services	105,059	97,940	69,611	16,026	0	0	-
01-404-403400	Advertising	11,274	13,445	8,444	15,345	15,330	15,000	15,000
01-404-404000	Legal Services/Civil Services	53,853	52,232	40,665	30,266	64,308	52,500	52,500
01-404-404050	Legal Services	0	0	7,484	137,715	184,900	245,000	245,000
01-404-404100	Contingency	262,768	315,723	222,699	176,523	263,340	80,000	80,000
01-404-404110	Contingency-770 Sandy	765,704	119,736	9,211	10,536	0	0	-

Account Number	Account Description	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Estimate	2019 Budget
	Total - Law	1,198,658	599,076	358,114	386,411	527,878	392,500	392,500
405	**Administrative Overhead**							
01-405-401590	Temporary Help	0	0	21,193	41,167	32,669	18,000	18,000
01-405-403120	Professional Services	0	0	0	0	0	0	-
01-405-432400	General Operating Expenses	0	0	410	57	0	0	-
01-405-433250	Postage	29,025	31,778	28,981	32,079	25,599	30,950	30,950
01-405-433830	Miscellaneous Expenses	9,165	12,687	27,006	60,053	28,880	40,349	40,349
01-405-434520	Copying Machines	52,396	57,476	51,074	10,593	33,924	21,600	21,600
01-405-444800	Capital Leases	0	0	0	9,044	11,306	27,133	27,133
01-405-447400	Capital Outlay	0	0	0	118,604	0	0	-
01-405-461520	Dental, Vision	198,496	220,047	207,710	204,760	198,348	205,553	205,553
01-405-461530	Long Term Disability	5,553	6,018	5,014	6,994	9,237	7,812	7,812
01-405-461560	Hospital Ins	2,096,877	2,210,900	2,377,029	2,746,111	2,952,576	3,119,765	3,119,765
01-405-461580	Life Insurance	27,847	50,121	42,260	45,465	28,303	40,000	40,000
01-405-461610	Social Security	503,730	526,448	505,921	541,200	550,990	525,000	525,000
	Total - Administrative Overhead	2,923,089	3,115,475	3,266,598	3,816,127	3,871,832	4,036,162	4,036,163
406	**Human Resources**							
01-406-401205	Salary: Manager	0	0	1,055	71,930	73,863	76,232	78,335
01-406-401475	Salary: Clerk Typist	0	0	359	3,800	(740)	0	-
01-406-401485	Salary: Hr Generalist	60,766	63,684	63,958	0	0	0	-
01-406-401490	Salary: Clerical	0	0	1,040	31,629	38,949	40,548	41,553
01-406-401590	Temporary Help	12,724	24,065	(1,040)	0	0	0	-
01-406-401830	Overtime	0	0	0	56	29	300	300
01-406-401920	Travel And Training Expenses	1,006	1,796	1,575	777	1,212	3,000	6,000
01-406-402000	Office Supplies	1,815	1,478	2,651	1,202	2,061	2,500	2,500
01-406-403120	Professional Services	7,983	12,687	9,913	20,813	10,889	14,000	12,000
01-406-403150	Med Exam/Testing	4,380	5,386	6,002	8,019	8,204	8,500	8,500
01-406-403400	Advertising	3,727	10,138	9,461	10,428	2,318	7,500	6,000
01-406-404200	Dues/Membership/Subscriptions	201	210	11,250	522	13,324	1,000	1,000
01-406-404530	Data Processing Services	0	0	12,161	23,043	20,864	21,600	23,600
01-406-408000	Buy Back Sick Time	3,050	3,156	3,235	4,927	3,693	5,225	5,225
01-406-432400	General Operating Expenses	2,618	13,636	4,551	8,839	10,379	7,500	17,500
01-406-432405	Safety Committee Supplies	209	84	620	657	368	1,000	1,000
01-406-450040	Computer Software/It Supplies	0	0	0	16	13,249	17,537	15,000
	Total - Human Resources	98,479	136,320	126,791	186,658	198,662	206,442	218,512
407	**IT**							
01-407-401205	Salary: Manager	67,717	27,021	0	0	0	0	-
01-407-402000	Office Supplies	3,480	502	0	0	0	0	-
01-407-403120	Professional Services	17,556	95,955	162,879	108,207	134,086	151,833	151,833
01-407-408000	Buy Back Sick Time	0	0	0	0	0	0	-
01-407-432400	General Operating Expenses	2,000	0	0	0	50	0	-
01-407-433210	Mobile Communications	4,020	1,094	6,545	4,510	276	1,000	1,000
01-407-433220	Telephone	0	0	0	111	60,874	64,233	64,233
01-407-442600	Minor Equipment	4,102	2,677	2,274	42	0	0	-
01-407-444800	Capital Leases	0	0	0	0	21,569	0	-
01-407-450010	Phone System	0	0	0	0	0	0	-
01-407-450040	Computer Software/It Supplies	41,477	39,460	35,962	24,887	30,935	46,434	46,434
	Total - IT	140,352	166,709	207,660	137,757	247,790	263,500	263,500
408	**Vehicle Maintenance**							
01-408-401280	Salary: Supervisor	47,247	43,242	53,614	54,823	60,399	61,749	63,369
01-408-401530	Salary: Mechanics	38,802	27,696	30,940	41,673	42,455	43,568	44,665
01-408-401830	Overtime	4,155	6,980	4,276	9,067	6,803	9,000	9,000
01-408-401920	Travel And Training Expenses	500	331	0	0	840	2,000	2,000
01-408-402380	Uniforms	2,101	2,548	2,442	2,786	2,195	3,200	3,200
01-408-404200	Dues/Membership/Subscriptions	0	0	0	0	1,275	0	500
01-408-408000	Buy Back Sick Time	889	1,214	195	0	0	3,030	3,030
01-408-432390	Tires Tubes Flat Repairs	17,718	27,448	23,799	22,081	14,190	15,000	16,000
01-408-432400	General Operating Expenses	17,657	17,748	17,089	17,201	19,996	12,000	14,000

Account Number	Account Description	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Estimate	2019 Budget
01-408-432410	Vehicle Repairs-Public Works	80,441	102,715	102,829	111,929	117,545	100,000	100,000
01-408-432420	Repairs Police & Code Vehicles	114,306	86,312	93,347	65,645	88,989	65,000	70,000
01-408-432480	Fire Maintenance	101,575	82,116	90,316	77,842	108,964	90,000	95,000
01-408-432500	Building Maintenance	8,996	2,032	0	2,607	1,985	0	-
01-408-432520	Auto Lease	5,188	3,600	3,600	0	0	0	-
01-408-442310	Vehicle Fuel-Gas	167,963	143,758	94,924	96,335	117,117	138,000	145,000
01-408-442330	Vehicle Fuel-Diesel	123,630	107,746	60,446	50,050	30,368	0	300
01-408-442340	Oil Lubricants Etc.	7,184	2,385	5,715	6,618	7,910	7,000	7,000
01-408-447400	Capital Outlay	0	0	29,651	0	0	0	-
01-408-450040	Computer Software/It Supplies	0	0	0	13,553	5,100	13,256	13,256
	Total - Vehicel Maintenance	738,352	657,871	613,183	572,210	626,131	562,803	586,320
409	**General Government Buildings & Plant**							
01-409-401540	Salary: Laborers	0	0	543	35,176	39,840	44,817	48,823
01-409-401830	Overtime	0	0	0	76	362	3,600	3,600
01-409-402380	Uniforms	0	0	0	229	167	500	500
01-409-408000	Buy Back Sick Time	0	0	0	0	0	0	-
01-409-432260	Janitorial Supplies	7,562	5,847	9,831	13,569	9,286	10,000	10,000
01-409-432300	Heating Fuel	0	0	0	0	789	0	30,000
01-409-432400	General Operating Expenses	865	0	0	437	93	500	2,000
01-409-432500	Building Maintenance	58,515	88,036	63,348	74,451	59,492	68,800	70,000
01-409-432600	Small Tools & Minor Equipment	64	0	0	0	286	0	200
01-409-433220	Telephone	0	0	0	0	2,114	0	-
01-409-433610	Electricity	119,194	126,182	126,519	160,660	140,174	162,184	163,000
01-409-433660	Water	3,874	4,585	19,703	124,428	95,500	81,120	90,000
01-409-434530	Heating & Air Conditioning	12,207	31,930	30,419	30,185	34,363	39,350	45,000
01-409-434550	Exterminating Services	4,795	4,475	4,615	4,270	4,680	5,660	5,660
01-409-435000	Building Improvements	12,246	5,570	595	0	0	0	-
01-409-441000	Airy St Pkg Lot Lease	2,663	2,733	3,033	2,633	2,943	2,880	2,880
01-409-447400	Capital Outlay	0	0	20,315	0	0	0	-
	Total - Gen. Govt. Buildings & Plant	221,985	269,358	278,921	446,114	390,089	419,411	471,663
410	**Police**							
01-410-401235	Salary: Chief Of Police	43,740	123,405	129,965	136,421	140,799	144,498	149,180
01-410-401240	Salary: Captain	23,729	51,097	117,682	120,758	123,695	127,559	133,143
01-410-401250	Salary: Lieutenant	417,314	387,594	281,701	337,260	352,045	353,870	354,058
01-410-401290	Salary: Sergeants	376,567	402,501	410,546	421,830	441,668	436,184	439,367
01-410-401360	Salary: Corporals	792,315	834,265	892,592	966,268	925,766	991,149	1,001,780
01-410-401370	Salary: Patrolmen	3,789,725	4,031,130	4,331,666	4,286,415	4,454,004	4,527,375	4,626,993
01-410-401480	Salary: Dispatchers	202,402	206,286	203,853	226,255	225,630	225,423	237,366
01-410-401490	Salary: Clerical	235,551	247,906	304,736	315,178	329,663	349,335	360,846
01-410-401495	Interim Chief	81,863	0	0	0	0	0	-
01-410-401500	Salary: Parking Violations	140,358	147,223	124,421	101,792	99,592	118,786	121,756
01-410-401510	Salary Crossing Guides	202,171	199,587	199,825	203,839	205,396	236,887	232,117
01-410-401830	Overtime	428,892	496,040	492,988	511,434	589,628	450,000	450,000
01-410-401920	Travel And Training Expenses	20,418	10,578	31,230	52,101	50,282	55,000	55,000
01-410-402000	Office Supplies	11,481	8,764	7,461	6,262	7,316	8,000	8,000
01-410-402390	Uniforms Police	33,291	40,644	53,100	69,003	52,935	55,000	71,250
01-410-402400	Uniforms Meters Dispatchers	3,764	3,555	1,089	3,283	2,344	3,680	3,680
01-410-402410	Uniforms Crossing Guides	3,023	2,460	2,692	5,230	2,553	5,300	5,300
01-410-402420	Clothing Allocation	5,317	4,853	4,800	4,800	5,400	4,800	6,800
01-410-403120	Professional Services	0	0	8,890	120	0	25,000	25,000
01-410-403150	Med Exam/Testing	26,113	17,955	12,530	0	0	0	-
01-410-403160	Professional Search Cost	13,685	0	0	0	0	0	-
01-410-403430	Printing	3,110	3,236	1,896	5,493	3,390	5,500	5,500
01-410-404200	Dues/Membership/Subscriptions	2,430	2,028	1,410	1,110	20,119	2,000	2,000
01-410-408000	Buy Back Sick Time	137,184	116,791	110,858	168,449	64,420	128,180	128,180
01-410-432380	Tickets Meter Supplies	183,515	140,848	201,121	112,359	121,578	129,880	129,880
01-410-432400	General Operating Expenses	8,227	6,783	14,710	9,032	12,345	12,000	12,000
01-410-432490	Ammunition	557	4,778	5,223	7,190	7,835	7,500	8,000
01-410-433210	Mobile Communications	21,377	28,356	17,260	24,414	36,899	37,320	38,000
01-410-434540	Tactical Team Equipment	955	467	2,409	2,992	2,442	3,000	3,000

Account Number	Account Description	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Estimate	2019 Budget
01-410-442600	Minor Equipment	43,177	22,500	31,047	30,712	30,166	33,000	33,000
01-410-442700	Processing Room Exp	29,820	13,880	11,150	10,164	13,378	12,500	12,500
01-410-442900	Nc3Bt (Community/Cops Coalition Bldg	2,680	1,764	0	0	0	0	-
01-410-444800	Capital Leases	0	60,011	59,812	150,759	119,672	112,516	90,946
01-410-447400	Capital Outlay	186,560	125,592	0	716,362	87,643	0	-
01-410-450040	Computer Software/It Supplies	0	29,286	18,382	50,276	35,760	38,733	45,500
	Total - Police	7,471,311	7,772,163	8,087,045	9,057,561	8,564,363	8,639,975	8,790,141
411	**Fire**							
01-411-401240	Salary: Captain	0	0	0	0	0	0	284,193
01-411-401270	Salary: Fire Marshall	88,773	92,432	96,020	80,740	(1,961)	90,511	92,774
01-411-401330	Salary: Fire Chief	92,673	96,252	99,011	99,550	106,728	107,423	111,029
01-411-401335	Salary:Assistant Fire Chiefs	0	0	7,136	316,944	332,135	319,394	310,439
01-411-401340	Salary: Assist Chiefs-Vol	27,245	25,778	25,947	0	0	0	-
01-411-401350	Salary: V Fire Marshall Volunteer	1,602	1,602	63	0	0	0	-
01-411-401380	Salary: Fire Fighters	1,413,537	1,566,568	1,491,540	1,315,912	1,304,356	1,571,243	1,252,029
01-411-401830	Overtime	163,364	182,944	159,135	178,360	172,797	137,500	137,500
01-411-401905	Volunteer Fire Fighters	0	0	0	27,246	27,246	27,792	27,792
01-411-401920	Travel And Training Expenses	11,297	9,261	13,843	20,286	18,570	18,823	23,823
01-411-402000	Office Supplies	3,384	3,740	3,108	4,151	2,641	4,500	4,500
01-411-402380	Uniforms	17,077	21,526	19,417	18,666	22,474	30,000	30,000
01-411-402435	Fire Gear	29,530	21,033	23,144	24,164	16,764	52,046	62,000
01-411-403120	Professional Services	0	0	0	0	463	0	8,000
01-411-403150	Med Exam/Testing	214	0	0	0	0	0	-
01-411-404200	Dues/Membership/Subscriptions	1,755	1,455	1,530	409	1,565	2,946	4,520
01-411-404530	Data Processing Services	3,753	3,753	3,753	3,753	0	0	-
01-411-405000	Fire Company Contributions	163,445	165,897	168,385	171,452	176,595	180,127	180,127
01-411-407500	Fire Police	4,000	560	0	960	0	0	-
01-411-408000	Buy Back Sick Time	45,440	43,173	40,883	49,618	46,772	52,226	52,226
01-411-432400	General Operating Expenses	9,564	7,525	2,749	7,536	6,453	6,526	6,526
01-411-433210	Mobile Communications	10,689	11,593	4,370	4,816	11,804	14,220	14,220
01-411-433240	Mdc Verizon Secure System	5,980	3,743	3,120	0	0	0	-
01-411-433260	Radio Repair	7,157	4,406	5,824	7,177	7,518	7,600	34,363
01-411-433300	Emergency Manangement	1,065	0	1,548	1,778	0	2,100	2,100
01-411-433660	Water	73,013	93,642	60,396	0	0	0	-
01-411-442600	Minor Equipment	25,120	20,046	22,739	38,393	30,516	31,066	35,566
01-411-442620	Equipment Annual Recertification	15,798	13,787	14,365	14,217	12,223	17,000	17,000
01-411-444800	Capital Leases	0	13,619	14,285	53,160	62,842	62,592	62,592
01-411-447400	Capital Outlay	25,299	0	0	0	30,936	0	-
01-411-450040	Computer Software/It Supplies	0	0	0	0	11,229	13,650	14,257
01-411-473000	Volunteer Fire Incentive Subsidy	6,344	3,956	7,342	10,670	10,733	12,000	12,000
01-411-492420	Fire Prevention Committee	3,133	2,974	3,108	7,180	4,559	5,000	5,000
	Total - Fire	2,250,251	2,411,265	2,292,761	2,457,138	2,415,958	2,766,285	2,784,576
412	**Telephone**							
01-412-433220	Telephone	97,735	91,138	68,933	68,855	0	0	-
	Total - Telephone	97,735	91,138	68,933	68,855	0	0	-
414	**Planning & Zoning**							
01-414-401210	Salary: Director	92,457	96,807	98,760	101,877	104,252	107,527	110,215
01-414-401230	Salary: Assistant Director	69,933	64,528	57,843	66,069	67,221	68,901	75,750
01-414-401300	Salary: Senior Planner	48,708	11,106	0	41,354	52,337	61,210	62,745
01-414-401310	Salary: Junior Planner	0	13,113	39,837	9,150	(1,118)	0	-
01-414-401320	Salary:Zoning Enforcement Officer	0	0	0	38,066	4,841	43,952	43,952
01-414-401430	Salary: Property Maint Inspectors	0	0	38,463	0	0	0	-
01-414-401470	Salary: Secretaries	34,365	31,798	37,316	28,625	37,186	40,075	41,084
01-414-401475	Salary: Clerk Typist	0	0	0	0	0	23,298	23,298
01-414-401595	Intern	0	5,043	7,409	8,032	4,770	5,000	5,000
01-414-401830	Overtime	70	60	378	120	793	750	1,500
01-414-401920	Travel And Training Expenses	2,370	1,420	4,065	4,141	2,912	5,000	5,000
01-414-402000	Office Supplies	5,285	5,391	4,066	4,604	3,162	6,000	6,000
01-414-403120	Professional Services	37,602	68,918	79,585	63,640	139,580	52,000	72,000

Account Number	Account Description	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Estimate	2019 Budget
01-414-403127	Revitalization Consulting	60,223	60,384	55,115	65,013	60,331	60,000	60,000
01-414-403130	Engineering Services	0	0	0	0	0	30,000	25,000
01-414-404050	Legal Services	0	0	0	0	0	32,400	10,000
01-414-404200	Dues/Membership/Subscriptions	2,029	3,988	3,758	2,337	2,234	5,000	5,000
01-414-407000	Boards & Commissions	63,883	50,459	50,124	54,878	58,672	31,600	31,600
01-414-408000	Buy Back Sick Time	4,635	2,288	1,322	3,941	4,306	8,514	8,514
01-414-432400	General Operating Expenses	4,230	713	2,311	1,841	528	5,000	5,000
01-414-432520	Auto Lease	0	0	0	3,300	3,600	3,600	3,600
01-414-433210	Mobile Communications	3,651	2,897	879	964	1,582	2,181	2,181
01-414-450040	Computer Software/It Supplies	410	0	0	0	0	4,000	4,000
01-414-453450	Grant Matching Funds	54,327	0	40,764	71,368	47,152	0	-
	Total - Planning & Zoning	484,178	418,913	521,995	569,320	594,341	596,008	601,438
415	**Business Development**							
01-415-401390	Salary: Bus. Development Coordinator	59,010	62,226	0	0	0	0	-
01-415-401920	Travel And Training Expenses	522	724	0	0	0	0	-
01-415-402000	Office Supplies	415	0	0	0	0	0	-
01-415-403430	Printing	800	0	0	0	0	0	-
01-415-408000	Buy Back Sick Time	2,640	2,206	0	0	0	0	-
01-415-433210	Mobile Communications	3,383	0	0	0	0	0	-
01-415-440200	Bus District Imp Exp	55,148	36,193	0	(100)	0	0	-
01-415-453450	Grant Matching Funds	0	0	0	0	0	125,000	125,000
01-415-453460	Economic Revitalization Initiatives	0	0	0	0	0	115,000	115,000
	Total - Business Development	121,918	101,349	0	(100)	0	240,000	240,000
416	**Shared Business Services**							
01-416-403120	Professional Services	0	0	0	0	86,143	10,500	10,500
01-416-404200	Dues/Membership/Subscriptions	0	0	0	0	23,805	16,598	16,598
01-416-432400	General Operating Expenses	100	0	22	0	6,139	9,000	9,000
01-416-450040	Computer Software/It Supplies	0	0	0	0	5,289	0	-
	Total - Shared Business Services	100	0	22	0	121,376	36,098	36,098
421	**Code Enforcement**							
01-421-401205	Salary: Manager	95,214	57,050	34,748	89,102	91,220	93,501	95,833
01-421-401280	Salary: Supervisor	50,585	53,002	57,718	51,285	52,771	54,021	55,368
01-421-401410	Salary: Building Inspector	59,632	61,992	0	0	0	0	-
01-421-401420	Salary: Residental Bldg Inspector	42,420	33,964	0	0	0	0	-
01-421-401430	Salary: Property Maint Inspectors	366,958	379,936	271,788	276,356	286,827	335,548	363,652
01-421-401475	Salary: Clerk Typist	99,042	110,764	77,681	69,777	72,111	81,722	83,766
01-421-401540	Salary: Laborers	(439)	0	0	0	0	0	-
01-421-401830	Overtime	11,586	10,724	11,970	16,535	20,699	18,000	20,000
01-421-401920	Travel And Training Expenses	3,325	7,165	1,296	7,820	5,202	12,500	12,500
01-421-402000	Office Supplies	5,486	4,673	5,349	5,185	1,856	5,000	5,000
01-421-402380	Uniforms	6,310	6,310	2,611	6,646	3,933	8,000	8,000
01-421-403120	Professional Services	145,287	201,009	242,869	166,739	162,142	187,000	187,000
01-421-403130	Engineering Services	0	0	0	0	0	0	-
01-421-403400	Advertising	0	0	0	603	0	0	-
01-421-403430	Printing	1,315	709	1,716	1,476	0	0	-
01-421-404200	Dues/Membership/Subscriptions	699	798	559	885	1,188	0	18,500
01-421-404530	Data Processing Services	1,264	1,800	9,563	0	0	0	-
01-421-408000	Buy Back Sick Time	3,855	7,593	4,328	5,696	6,159	10,703	10,703
01-421-432400	General Operating Expenses	5,655	2,093	9,094	8,692	13,926	10,000	10,000
01-421-433210	Mobile Communications	17,587	13,147	2,991	3,792	5,289	8,500	8,500
01-421-450040	Computer Software/It Supplies	0	0	0	0	0	0	-
01-421-456000	Property Abatement	50,693	42,688	21,293	43,687	68,134	50,000	75,000
01-421-456200	Camp Week Project	13,973	0	0	0	19,944	0	-
	Total - Code Enforcement	980,447	995,417	755,574	754,276	811,401	874,495	953,823
427	**Solid Waste Collection & Disposal**							
01-427-433000	Waste Collection/Disposal	2,143,334	2,242,738	2,186,512	2,320,558	2,297,687	2,308,512	2,308,512
01-427-433650	Misc. Trash	148,648	137,387	78,326	13,119	101,460	7,836	10,446
	Total - Solid Waste Collection & Disposa	2,291,982	2,380,125	2,264,838	2,333,677	2,399,147	2,316,348	2,318,958

Account Number	Account Description	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Estimate	2019 Budget
430	**ublic Works - Highways, Roads & Streets**							
01-430-401210	Salary: Director	44,728	87,577	59,754	60,570	92,484	94,787	104,357
01-430-401230	Salary: Assistant Director	0	0	0	0	0	0	-
01-430-401450	Salary: Right Of Way Inspector	0	0	0	0	3,600	0	39,335
01-430-401470	Salary: Secretaries	38,766	40,615	39,867	42,544	43,596	45,130	46,417
01-430-401535	Salary: Superintendent	0	0	0	0	45,000	66,625	68,288
01-430-401540	Salary: Laborers	317,058	342,263	330,863	159,701	178,339	198,623	-
01-430-401550	Salary: Foreman	59,315	50,338	107,209	53,293	33,090	0	-
01-430-401560	Salary: Drivers	81,747	99,300	98,206	48,354	53,108	81,848	-
01-430-401570	Salary: Heavy Equipment Operator	0	0	672	38,839	45,760	48,757	-
01-430-401580	Salary: Operator	114,357	78,302	121,698	75,619	76,080	85,446	-
01-430-401590	Temporary Help	0	0	2,628	0	0	0	5,000
01-430-401830	Overtime	64,452	73,363	63,453	39,656	17,640	31,000	1,000
01-430-401920	Travel And Training Expenses	3,386	1,023	243	724	5,258	5,000	8,000
01-430-402000	Office Supplies	659	790	553	1,096	1,202	1,342	1,000
01-430-402380	Uniforms	8,618	6,244	7,603	2,700	4,025	6,900	500
01-430-403120	Professional Services	5,303	0	0	(690)	0	1,000	100
01-430-403130	Engineering Services	67,750	59,669	123,522	125,838	166,122	60,000	60,000
01-430-403160	Professional Search Cost	0	891	0	0	0	0	-
01-430-404200	Dues/Membership/Subscriptions	370	60	120	110	699	1,000	1,000
01-430-408000	Buy Back Sick Time	7,472	4,919	6,106	22,866	(9,966)	11,437	10,000
01-430-432400	General Operating Expenses	5,100	5,300	7,434	34,700	11,563	13,000	10,000
01-430-433210	Mobile Communications	17,715	12,423	4,623	3,649	5,223	4,900	8,000
01-430-433260	Radio Repair	0	0	0	371	0	1,000	2,000
01-430-437500	Traffic Signal Modernization	0	5,039	0	0	0	0	-
01-430-437600	Snow & Ice Removal	49,632	108,617	77,005	179,804	35,988	80,400	-
01-430-437720	Storm Sewers & Drains	2,479	2,630	10,150	7,187	10,469	35,000	-
01-430-437900	Reservoir Improvements	6,205	725	0	0	0	0	-
01-430-442450	Highway Materials	10,465	15,469	27,305	41,463	56,726	71,000	-
01-430-442600	Minor Equipment	1,666	8,680	8,608	1,544	605	3,500	3,500
01-430-443740	Maintenance Repairs	22,900	16,470	3,472	2,510	0	2,510	3,000
01-430-443840	Rental Of Equipment	7,976	4,878	9,021	12,179	15,549	9,000	9,000
01-430-444800	Capital Leases	112,697	81,610	63,757	49,252	49,252	18,678	-
01-430-447400	Capital Outlay	37,647	0	138,674	11,828	0	0	-
01-430-450040	Computer Software/It Supplies	0	708	0	(4,400)	47	0	500
	Total - Public Works - Highways, Roads & Sti	1,088,463	1,107,903	1,312,546	1,011,307	941,459	977,883	380,996
431	**Street Maintenance**							
01-431-401540	SALARY: LABORERS	0	0	0	0	0	0	242,664
01-431-401560	SALARY: DRIVERS	0	0	0	0	0	0	82,851
01-431-401570	SALARY: HEAVY EQUIPMENT OPERATOR	0	0	0	0	0	0	60,542
01-431-401580	SALARY: OPERATOR	0	0	0	0	0	0	90,287
01-431-401830	OVERTIME	0	0	0	0	0	0	20,000
01-431-402380	UNIFORMS	0	0	0	0	0	0	6,500
01-431-408000	BUY BACK SICK TIME	0	0	0	0	0	0	1,973
01-431-432400	GENERAL OPERATING EXPENSES	0	0	0	0	0	0	2,000
01-431-433210	MOBILE COMMUNICATIONS	0	0	0	0	0	0	1,000
01-431-437600	SNOW & ICE REMOVAL	0	0	0	0	0	0	66,400
01-431-437720	STORM SEWERS & DRAINS	0	0	0	0	0	0	50,000
01-431-442450	HIGHWAY MATERIALS	0	0	0	0	0	0	67,400
	Total - Street Maintenance	0	0	0	0	0	0	691,617
433	**hway Maint. -Traffic Signals & Street Signs**							
01-433-401570	Salary: Heavy Equipment Operator	36,712	0	0	0	0	0	-
01-433-401830	Overtime	350	0	0	0	0	0	-
01-433-408000	Buy Back Sick Time	0	0	0	0	0	0	-
01-433-432400	General Operating Expenses	735	0	0	0	0	0	-
01-433-433610	Electricity	10,456	0	0	0	0	0	-
01-433-442460	Street Signs & Markings	6,900	0	0	0	0	0	-
01-433-443700	Maintenance Repairs	755	0	0	0	0	0	-
01-433-443740	Maintenance Repairs	30,394	0	0	0	0	0	-

Account Number	Account Description	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Estimate	2019 Budget
01-433-401540	Salary: Laborers	0	0	565	37,711	39,222	81,043	85,462
01-433-401550	Salary: Foreman	0	0	713	46,713	48,470	50,502	51,765
01-433-401570	Salary: Heavy Equipment Operator	0	42,873	0	0	0	0	-
01-433-401830	Overtime	0	3,079	0	12,556	9,794	10,000	10,000
01-433-402000	Office Supplies	0	0	0	0	0	0	-
01-433-402380	Uniforms	0	0	0	2,307	555	2,307	2,307
01-433-403120	Professional Services	0	0	0	0	0	0	5,000
01-433-408000	Buy Back Sick Time	0	0	0	0	931	2,796	2,796
01-433-432400	General Operating Expenses	0	2,621	2,933	1,306	671	1,000	600
01-433-433210	Mobile Communications	0	0	0	0	0	0	-
01-433-433610	Electricity	0	4,335	7,200	913	0	0	-
01-433-442460	Street Signs & Markings	0	5,049	5,758	18,911	32,001	50,000	50,000
01-433-443700	Maintenance Repairs	0	0	297	0	0	0	-
01-433-443740	Maintenance Repairs	0	21,536	59,154	66,511	57,250	63,500	63,500
	Total - Highway Maint. -Traffic Signals & Stree	86,302	79,493	76,620	186,928	188,894	261,148	271,430
	Highway Maintenance - Street Lighting							
01-434-403120	Professional Services	36,721	43,137	60,659	63,833	37,516	55,000	55,000
01-434-433610	Electricity	0	0	0	0	0	0	-
	Total - Highway Maintenance - Street Light	36,721	43,137	60,659	63,833	37,516	55,000	55,000
452	**Parks**							
01-452-401540	Salary: Laborers	55,196	39,756	2,051	147,783	134,012	122,902	87,276
01-452-401550	Salary: Foreman	0	0	770	50,822	52,871	55,058	63,770
01-452-401590	Temporary Help	0	7,548	0	0	17,222	0	36,180
01-452-401830	Overtime	9,232	9,680	0	16,696	11,779	12,000	12,000
01-452-402000	Office Supplies	0	0	0	0	0	0	-
01-452-402380	Uniforms	0	0	0	1,100	973	3,250	3,250
01-452-408000	Buy Back Sick Time	0	0	0	0	0	0	-
01-452-432300	Heating Fuel	1,852	2,283	1,868	691	(27)	0	-
01-452-432400	General Operating Expenses	1,891	51	1,185	277	181	0	-
01-452-433210	Mobile Communications	0	0	0	0	0	0	-
01-452-433610	Electricity	31,485	26,716	29,766	0	0	0	-
01-452-433660	Water	38,164	4,780	15,109	(58)	0	0	-
01-452-437900	Reservoir Improvements	0	0	0	0	0	0	-
01-452-442500	Maintenance And Repair Supplies	17,909	12,779	8,709	14,494	18,879	30,000	40,000
01-452-442600	Minor Equipment	0	0	0	492	0	500	500
01-452-443740	Maintenance Repairs	35,460	21,509	21,640	24,225	24,520	40,000	45,000
	Total - Parks	191,189	125,102	81,098	256,522	260,410	263,710	287,976
454	**Recreation**							
01-454-401205	Salary: Manager	0	0	0	0	0	56,375	72,537
01-454-401280	Salary: Supervisor	48,001	50,686	51,523	48,979	54,418	56,046	57,649
01-454-401585	Salary:Specialist	0	0	499	37,255	35,647	34,461	35,327
01-454-401601	TEMP SALARY: Sports & Camp Coordina	0	0	0	0	0	0	11,000
01-454-401602	TEMP SALARY: Aid	0	0	0	0	0	0	8,800
01-454-401603	TEMP SALARY: Camp Counselors	0	0	0	0	0	0	25,500
01-454-401590	Temporary Help	56,279	53,897	46,580	1,496	23,816	48,474	-
01-454-401600	Seasonal Temp Help	6,710	3,948	1,680	22,479	0	4,080	4,080
01-454-401830	Overtime	5,174	5,279	5,309	2,933	4,857	5,000	5,000
01-454-401920	Travel And Training Expenses	0	0	0	587	1,611	2,500	4,875
01-454-402000	Office Supplies	2,738	1,770	1,410	1,527	694	2,550	1,200
01-454-402380	Uniforms	400	400	390	636	500	800	1,600
01-454-403120	Professional Services	0	0	0	460	17,847	26,200	23,000
01-454-403160	Professional Search Cost	0	0	0	0	0	0	-
01-454-404200	Dues/Membership/Subscriptions	936	345	339	460	2,940	800	300
01-454-408000	Buy Back Sick Time	2,424	1,542	1,950	2,636	1,674	5,610	6,000
01-454-432400	General Operating Expenses	0	0	0	142	919	8,000	5,000
01-454-432403	General Operating Supplies - Bandshell S	0	0	0	3,103	3,180	0	3,500
01-454-433210	Mobile Communications	0	0	82	332	535	600	700
01-454-433670	Recreation Supplies	18,855	19,846	14,548	29,402	17,650	22,315	13,000
01-454-433680	Recreation Material	13,071	7,589	10,673	12,587	4,411	18,300	10,000

Account Number	Account Description	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Estimate	2019 Budget
01-454-443840	Rental Of Equipment	17,665	14,307	13,046	11,619	18,169	19,500	10,000
01-454-447400	Capital Outlay	0	0	0	0	0	0	-
01-454-450040	Computer Software/It Supplies	0	0	0	0	2,940	231	2,530
01-454-456300	Recreation Program	2,774	7,249	7,557	15,641	14,096	8,100	13,000
01-454-491950	Fireworks/July 4 Events	20,942	19,878	18,378	26,404	30,161	26,000	16,850
01-454-432401	General Operating Utilities -Rec Center	0	0	0	0	0	0	40,000
01-454-433671	Camp Supplies (taken out of rec supplie	0	0	0	0	0	0	12,000
01-454-433672	Park & Field Maintenance (formerly rec	0	0	0	0	0	0	19,000
	Total - Recreation	195,969	186,736	173,964	218,678	236,065	345,942	402,448
455	Shade Tree Commission							
01-455-432400	General Operating Expenses	1,962	61	0	0	0	0	-
	Total - Shade Tree Commission	1,962	61	0	0	0	0	-
	Debt Interest							
01-472-472000	Debt Interest	11,914	0	0	0	0	0	-
	Total - Debt Interest							
481	**Intragovernment Expenditures**							
01-481-481000	Police Pension Fund Act	1,567,645	1,580,660	2,213,742	2,364,835	2,388,825	2,696,503	2,696,503
01-481-483000	Firefighters Pension	464,961	447,259	709,534	705,915	700,241	767,897	767,897
01-481-484000	Volunteer Fire Relief	166,571	156,458	147,510	148,749	131,880	150,000	150,000
01-481-485000	Laborers Pension	95,022	83,588	81,196	85,611	81,337	83,500	83,500
01-481-486000	Municipal Employee Pension	24,153	25,130	26,939	26,213	29,325	29,500	29,500
	Total - Intragovernment Expenditures	2,318,352	2,293,095	3,178,921	3,331,323	3,331,608	3,727,400	3,727,400
484	**Workers Compensation**							
01-484-460000	Workmen'S Compensation	370,090	419,429	505,994	474,865	548,333	564,488	564,488
	Total - Workers Compensation	370,090	419,429	505,994	474,865	548,333	564,488	564,488
485	**Unemployment Compensation**							
01-485-461000	Unemployment Compensation	80,853	48,968	46,376	51,629	49,466	51,000	51,000
	Total - Unemployment Compensation	80,853	48,968	46,376	51,629	49,466	51,000	51,000
486	**Insurance**							
01-486-462000	General Insurance	462,943	535,124	640,804	741,204	817,040	779,023	879,023
01-486-463520	Flood Insurance	13,149	13,809	15,640	16,545	16,714	17,550	17,550
	Total - Insurance	476,092	548,933	656,444	757,749	833,754	796,573	896,573
492	**Transfers**							
01-492-490000	Transfer To Other Funds	0	0	0	0	178,280	100,000	100,000
01-492-490020	Transfer To Debt Service	3,734,933	4,000,595	4,016,642	3,877,344	3,972,072	4,000,000	4,000,000
01-492-490030	Transfer To Capital Reserves	0	0	0	273,831	0	100,000	100,000
	Total - Transfers	3,734,933	4,000,595	4,016,642	4,151,175	4,150,352	4,200,000	4,200,000
493	**Contributions & Civic Activities**							
01-493-403120	Professional Services	0	0	0	0	0	15,000	15,000
01-493-490130	Civic Activities	2,437	2,300	2,899	0	0	11,000	11,000
01-493-490150	Library Allocation	6,000	6,000	6,000	6,500	6,500	6,500	6,500
01-493-490160	Plymouth Ambulance Allocation	12,000	12,000	12,000	0	12,000	12,000	12,000
	Total - Contributions & Civic Activities	20,437	20,300	20,899	6,500	18,500	44,500	44,500
	Grand Total - Expenditures	28,928,473	29,001,268	30,055,441	32,453,868	32,532,415	33,877,830	34,545,083

MUNICIPALITY OF NORRISTOWN
A HOME RULE MUNICIPALITY
MONTGOMERY COUNTY, PENNSYLVANIA

RESOLUTION NO. 18-165 of 2018

A RESOLUTION TO ADOPT A FEE SCHEDULE FOR FISCAL YEAR 2019, AS AMENDED, ENTITLED "CONSOLIDATED FEE SCHECULE FOR 2019"

WHEREAS, various sections of the Municipality of Norristown's Municipal Code make provisions for the implementation of fees for services provided by the Municipality of Norristown; and

WHEREAS, the Municipal Council determines each fiscal year which authorized source and in what proportion taxes shall be levied and used each year to raise the revenue or funds required to meet the general expenses of the Municipality; and

WHEREAS, the establishment, modification, structuring, restructuring, or approval of tax rates, fees, and other charges by this Resolution are for the purpose of meeting operating expenses, and such fees have been established and modified from time to time on a function by function basis; and

WHEREAS, it is the policy of the Municipality of Norristown to review and amend as required the Fee Schedule when fees are changed or corrections and/or clarifications need to be made to the Fee Schedule; and

NOW THEREFORE, BE IT RESOLVED that the Municipal Council of the Municipality of Norristown does hereby approve the Fee Schedule for Fiscal Year 2019:

Section I. Finance

1.	Real Estate Tax certification (each)	$25.00
2.	Duplicate Real Estate Tax bill (each)	$5.00
3.	Returned check fee (each)	$50.00
4.	Praecipe (each)	$100.00
5.	Municipal convenience fee	$3.00 or 2.65% of the transaction total, whichever is greater
6.	Municipay online e-check processing fee	$1.50

Section II. Public Parking Lots (monthly rate per space)

1.	Main and Green	$25.00
2.	Kohn and Lafayette	$12.50

Section III. Document Copying/Reproduction

1.	Right to know document copies (per page)	$0.25
2.	All other document copies	$0.50

Section IV. Notary Services

1.	Executing affidavits	$5.00
2.	Executing verifications	$5.00
3.	Executing acknowledgements	$5.00
	a) Each additional name	$2.00
4.	Postage	Actual Cost
5.	Mailing non-standard envelopes	Actual Cost

Section V. Police Services

1.	Housing Authority criminal background checks	$7.00
2.	Local criminal history check	$10.00
3.	Accident and incident reports	$15.00
4.	Accident report video	$150.00
5.	Photographs	
	a) Black and white (per print)	$10.00
	b) Digital (per print)	$15.00
	c) Digital photos on disc (each)	$200.00
6.	Fingerprinting	
	a) Municipality Resident (per card)	$5.00
	b) Non-municipality resident (per card)	$20.00
	c) Housing Authority (per card)	$20.00
7.	Car boot removal fee	$100.00
8.	Administrative Fee for towed vehicles	
	a) Administrative Fee Reimbursement to the Municipality of Norristown at the time of release to the public and/or when a vehicle is officially salvaged, which shall be credited to the Municipality of Norristown's General Fund.	$35.00
9.	Private Towing	
	a) Towing company rates	$25.00/year

Private towing company rates set forth in Ordinance No. 09-13:

Class 1-Light duty, less than 5,000 lbs.	$110.00
Class 2-Light duty, 5,001-10,000 lbs.	$150.00
Class 3-Light duty, 10,001-26,000 lbs.	$230.00
Class 4-Light duty, 26,001-60,000 lbs.	$275.00
Class 5-Light duty, 60,001-80,000 lbs.	$375.00

Section V. Police Services (continued)

b) Maximum fee for private towing company response if, after arrival, the owner or custodian of the vehicle expresses a willingness and intention to remove the vehicle immediately as set forth in Section 5.A.(6) of Ordinance No. 09-13: $40.00

c) Maximum fee for private towing company storage for the first 24-hour period from the time the wrecker arrives at the scene. $25.00

No charge for the first four (4) hours after the tow vehicle arrives at the scene if the vehicle is properly retrieves within that time frame during regular business hours of the tow operator. In the event a tow operator is not open to the public during the time a vehicle is towed, then the four (4) hour grace period starts at the regular opening time of the operator on the next business day.

d) Maximum fee for private towing company protecting a vehicle as set forth in Section 5.B.(4) of Ordinance No. 09-13: $25.00

e) Daily Storage Rate - Daily Storage charges are accrued on a 24-hour basis from the time of the tow. $50.00

Additional Charges: (to be added to the basic towing fee) Hourly rate after first half hour (The first half hour is actual time the tower spends hooking up the vehicles) $40.00

Hourly rate for extra staff or second truck $40.00

f) Other Charges

Night Towing (Between 6:00 PM & 6:00 AM,)	$15.00
Lockouts:	$35.00
Jump Starts:	$35.00
Tire Changes:	$45.00

10. Vehicles and Traffic

Violation	Section	Fine
Vehicles to be parked within marked spaces (Other Violations)	305-21	$28.00
Parking in Alleys (No Parking in Fire Lane)	305-22	$28.00
Parking of Commercial Vehicles (Other Violation)	305-23	$28.00
Angle Parking (Other Violation)	305.24	$28.00

Section V. Police Services (continued)

10. Vehicles and Traffic (continued)

Violation	Section	Fine
Parking prohibited at all times (No Parking Anytime)	305-25	$28.00
Parking prohibited certain hours (No Parking Hours Indicated)	305-26	$20.00
Time Limit Parking (Exceeding 15 minutes, 30 minutes, 1 hour and 2 hour parking)	305-27	$20.00
Special Purpose Parking Zone	305-28	$28.00
Loading Zones	305-29	$28.00
Parking for Handicapped and Disabled Veterans (Handicapped Parking)	305-30	$65.00
Hours and Days Parking Meter Fee Required (Exceeding Meter Limit)	305-36B	$28.00
Permits Required (Reserved Parking)	305-43	$28.00
Parking Restrictions (Exceeding 2.0 hr./4.0 hr. parking)	305-52	$20.00
Pedestrian Crosswalks (Blocking Crosswalk)	305.72	$28.00
Storage Vehicles Prohibited (Other Violation)	305.73	$28.00
Prohibitions in Specified Places PMVC (Blocking Driveway)	3353(a)(2)(i)	$28.00
Prohibitions in Specified Places PMVC (Within 15' of Fire Hydrant)	3353(a)(2)(ii)	$28.00
Prohibitions in Specified Places PMVC (Blocking Crosswalks)	3353(a)(1)(iv)	$28.00
Prohibitions in Specified Places PMVC (Double Parking)	3353(a)(1)(i)	$28.00
Additional Parking Regulations PMVC (Facing Against Traffic Movement)	3354	$15.00
Prohibitions in Specified Places PMVC (Parked within 20' of an intersection)	3353(a)(2)(iii)	$28.00
Prohibitions in Specified Places PMVC (No Parking Bus Stop)	3353(a)(3)(ii)	$28.00
Prohibitions in Specified Places PMVC (No Parking Here to the Corner)	3353(a)(3)(ii)	$28.00
Abandoned Vehicle (Physically inoperable)	301	$40.00
Abandoned Vehicle (Illegally parked)	301	$40.00
Abandoned Vehicle (Private property)	301	$40.00
Abandoned Vehicle (Expired registration)	301-2	$40.00
Abandoned Vehicle (Expired inspection)	301-3	$40.00
Abandoned Vehicle (No Ascertainable VIN)	301	$40.00
No Parking on Sidewalks	301	$28.00
All other Violations cited under other violations		

Section V. Police Services (continued)

11. Zone Residential Parking Permit

Annual fee per car (two car limit)	$0.00
Visitor Permit	$0.00

12. Metered Parking Fee

Metered parking hours are Monday through Friday from 8:00 AM to 6:00 PM

Kiosk Parking

Per ten (10) minutes	$0.25
Per one (1) hour	$1.50

STREET	BLOCK	DESCRIPTION
East Airy Street	00	Swede and DeKalb Streets
Swede Street	400	Airy and W. Penn Streets
Swede Street	300	W. Penn and Main Streets
East Penn Street	00	DeKalb Streets and Strawberry Alley
West Airy Street	00	Swede and Cherry Streets
Cherry Street	400	Penn and Airy Streets
Swede Street	500	Airy and Marshall Streets
Church Street	500	Airy and Marshall Streets
West Penn Street	00	Swede and Cherry Streets
DeKalb Street	500	Airy and Marshall Streets
Maris Street	500	Airy and Marshal Streets
West Lafayette Street	00	Swede and Cherry Streets
West Lafayette Street	00	Cherry and Barbadoes Streets
West Marshall Street	300	
West Marshall Street	400	
West Marshall Street	500	
West Marshall Street	600	Markley and Kohn Streets

The fee for parking in the following meter districts will be:

STREET	BLOCK	DESCRIPTION	TIMING	FEE
West Marshall Street	300-600	Beginning west of Markley Street between the railroad tracks and Corson Street	Per twenty (20) minutes	$0.25
			Per one (1) hour	$0.75

Section VI. Code Enforcement, Building, and Zoning

1. Contractor's Licenses

Jan. 1 – Mar. 31	$100.00
Apr. 1 – Jun. 31	$75.00
Jul. 1 – Sept. 31	$50.00
Oct. 1 – Dec. 31	$25.00

Contractor's licenses are valid for the calendar year (January 1st through December 31st). Any contractors commencing work without first obtaining a license shall be subject to a payment of double the full annual fee described above regardless of which quarter the license is applied in.

2. Building Permit Fees

The minimum fee for a permit shall be $129.50 ($100 Permit/Inspection Fee + $25 Administrative Fee + $4.50 State UCC Fee) for all permit applications.

The Department of Buildings & Code Enforcement may require the applicant to provide a contract or other similar documentation to verify estimated project costs. **Fees shall be paid at the time when the permit is issued.**

Separate permits shall be required for each structure located on a parcel.

Residential/Commercial Projects

Building, plumbing, electrical, mechanical, fire and energy permits shall be issued separately and each permit fee shall be based on the following fee scale calculation for the total project value as follows:

Construction Project Value	Graduated Fee Scale Amounts/Rates
$5,001 - $50,000	3.00% per $1,000 or fraction thereof
$50,001 - $3,000,000	1.50% per $1,000 or fraction thereof
$3,000,001 and greater	0.75% per $1,000 or fraction thereof

A project that includes multiple parcels and the total construction value of the parcel exceed $50,000, each permit for each parcel shall be calculated based on 1.5% per $1,000 construction project value for the project or project phase. This fee calculation applies only to projects that are regulated by the International Residential Code.

All permits require an additional $4.50 State fee established by Act 45 of 1999. Each permit fee shall also be subject to a $25.00 Administration fee.

Any person commencing work without first obtaining an approved permit from the Municipality shall be subject to a payment of double the permit fee described above.

Building permit fees include the cost of two (2) inspections for each phase of the project, e.g. footings, framing, plumbing, etc. Additional inspections, requires because work completed failed to pass the initial two (2) inspections, shall result in an additional $50.00 fee for each additional inspection.

Section VI. Code Enforcement, Building, and Zoning (Continued)

Inspections canceled by the contractor or resident with notification of less than 24 hours in advance of scheduled time shall result be assessed a $25.00 cancellation fee.

Minor Residential/Commercial Projects (Under $5,000 in Value)

Building, plumbing, electrical, mechanical, fire and energy permits for minor residential and commercial projects shall be issued separately and each permit fee shall be based on the following fee scale calculation:

The minimum fee for a permit shall be $129.50 ($100 Permit/Inspection Fee + $25 Administrative Fee + $4.50 State UCC Fee) for all permit applications.

DESCRIPTION	FEE
Initial Application (includes 1 inspection & 1 re-inspection)	$100.00
Administrative Fee	$25.00
PA State UCC Fee	$4.50
Minor Residential & Commercial Projects Fee Shall be Based on the Number of Inspections Needed (i.e. footing, foundation, framing, rough mechanical, rough electrical, rough plumbing, fire protection, accessibility, energy, wallboard, final, etc.). Minimum Fee Includes 1 Inspection Only.	$75.00 per Inspection

Minor residential and commercial projects include but are not limited to *Construct, Enlarge, Alter, Repair, Move, Demolish, Change The Occupancy of a Building/Structure, or to Erect, Install, Enlarge, Alter, Repair, Remove, Convert, or Replace any Structural, Mechanical, Gas, Electrical, & Plumbing* (Projects Valued at Less Than $5,500),

All permits require a $4.50 State fee established by Act 45 of 1999. Each permit fee shall also be subject to a $25.00 Administration fee. Additional inspections, required because work completed failed to pass the initial two (2) inspection (1 initial inspection and the re-inspection), shall result in an additional $50.00 fee for each additional inspection.

Any person commencing work without first obtaining an approved permit from the Municipality shall be subject to a payment of double the permit fee described above.

3. Plan Review Fees

a. Residential Plans	$75.00/hour
b. Commercial Plans	$125.00/hour
c. Administrative Fee	$25.00

Building plans submitted for review to the Municipality of Norristown Code Enforcement Department as part of a permit application will be charged an additional fee **which shall be paid at the time the permit is issued**.

A plan review must be completed for **ALL** fire detection and suppression systems.

The Municipality shall, at its sole discretion, determine when plan reviews for other projects are required.

4. Use and Occupancy Permits

All property that transfers ownership in the Municipality of Norristown must be inspected **PRIOR** to the settlement and a Use and Occupancy Permit must be issued. Failure to obtain a Use and Occupancy Permit or a Temporary Use and Occupancy Permit prior to settlement will result in assessment of double the usual fee.

In addition, Use and Occupancy inspection and permit is required whenever a property chases use, as determined by either the zoning or building codes.

a. Commercial Units-Low Hazard Occupancy (Business, Retail, etc.)

1-2,000 square fee	$110.00
2,000-5,000 square feet	$160.00
5,001-10,000 square feet	$210.00
10,001-100,000 square feet	$260.00
100,001 square feet or greater	$310.00

b. Commercial Units-High Hazard Occupancy (Manufacturing, Warehouse, etc.)

1-2,000 square fee	$200.00
2,000-5,000 square feet	$250.00
5,001-10,000 square feet	$300.00
10,001-100,000 square feet	$400.00
100,001 square feet or greater	$500.00

c. Residential Units

First Unit	$75.00
Each Additional Unit	$75.00

d. Administrative Fee	$25.00
e. Norristown Volunteer Fire Companies	$0.00

The property owner may be charged an additional fee for the cost of third party inspectors, engineers or other professionals needed to complete the inspection, re-inspection or plan review.

Use and Occupancy Permits fees must be paid at the time of application. Use and Occupancy Permit fees include the cost of two inspections. Additional inspections shall result in an assessment of $30.00 for each additional inspection.

5. Sign and Banner Permits/Licenses

Property owners wishing to erect a sign must first obtain an approved sign permit.

Sign Permit Fee (per $1,000 of Construction Costs)	$30.00
Norristown Volunteer Fire Companies	$0.00

Any person, commission, or work started without first obtaining an approved sign permit from the Municipality shall be subject to an assessment of double the permit fee described above. Owners of property on which a sign is erected shall pay the Municipality an annual license fee:

Signs in excess of 20 square feet	$1.50/square foot
Signs less than 20 square fee	$15.00
Banner Permit Fee for each calendar month displayed	$3.00 per square foot

6. Rental Licenses **FEE**

a. Each rental unit (owner-occupied units are not included) by November 15th of each year	$75.00
b. Penalty for failure to obtain a license by January 31st of the following year	$65.00

Owners of residential rental property must obtain a license to operate by November 15th of each year for the following year.

Rental License fees include two (2) inspections. Additional inspections due to failure to pass initial inspections and re-inspections shall result if an assessment of $50.00 for each additional inspection.

Inspections canceled by the landlord without notification of less than 24 hours in advance of scheduled time or failure to grant access shall be assess a $100.00 cancelation/no-show fee per rental unit scheduled for inspection.

Stop work orders/condemnation placard removal Fee	$75.00 PLUS $25.00 per unit

Owner of residential rental property operating a rental unit without a valid license shall be assessed double the rental license fee in addition to any penalties.

In cases where the Municipality resources are used to abate property maintenance violations, property owners will be charged the cost for services based on the following schedule:

7. Property Abatement

a. Laborer (per man/per hour)	$14.00
b. Equipment (per man/per hour)	$17.00
c. Chainsaw per day	$55.00
d. Miscellaneous tools per day	$25.00
e. Dump truck per hour	$75.00
f. Bucket truck per hour	$125.00
g. Sweeper per hour	$125.00
h. Dumping fee per ton	$75.00

8. Board Up Permit

Owner of property who voluntarily or are ordered to board up three (3) or more windows, doors or other openings	$100.00

9. Deed Registry Fee $10.00

Property owners who wish to appeal a decision of the Code Enforcement Department may do so to the Code Appeals Board. The following amounts are charged to the appellant in order to cover the cost of holding a hearing:

10. Code Appeals Board

a. Stenographer	$400.00
b. Advertising	$50.00
c. Administrative Fee	$50.00
d. Solicitor	$135.00

Section VII. Zoning and Development

Whenever the use or occupancy of a property in the Municipality of Norristown changes, the owner or tenant must obtain a zoning permit prior to occupying the space. Fees cover the cost of review by a zoning officer.

1. Zoning Permit Fees (Non-refundable)

a. Single Family Residence	$20.00
b. Multi-Family Residence (up to five units)	$30.00
c. Multi-Family Resident (over five units)	$50.00
d. Commercial	$50.00

Once the zoning review is complete, a use and occupancy inspection must be completed and a use and occupancy permit issued (see VI. **CODE ENFORCEMENT, BUILDING AND ZONING-**Section 4).

Zoning Applicants with use for building or other space is denied by the zoning officer may appeal to the Zoning Hearing Bard. A fee is charged to cover administrative costs, transcription, legal and other costs associated with holding a hearing:

Section VII. Zoning and Development (continued)

2. Zoning Hearing Board Fees

a. Residential Fee	$575.00
b. Multi-use Residential Fee	$1,110.00
c. Commercial Fee	$1,225.00

3. Sub-division and Land Development

Subdivision	Application Fee	Escrow Deposit
Two residential lots	$300.00	$2,000.00 PLUS $500.00/ lot
Three of more residential lots	$450.00 PLUS $200.00/ lot	$4,500.00 PLUS $650.00/ lot
Two commercial/ industrial lots	**See Land Development**	
Three or more commercial/ industrial lots	**See Land Development**	

Land Development	Application Fee	Escrow Deposit
Residential, commercial, industrial	$750.00 PLUS $150.00/acre	$2,600 PLUS $325.00/1,000 square feet of building area

Whenever a parcel of land is divided into two (2) or more lots, or when two (2) or more lots are combined, the property owner must develop a plan and have it reviewed and approved by the Norristown Planning Commission. In addition, whenever a new building or addition is to be constructed, plans for these improvements must come before the Norristown Planning Commission.

There are two (2) categories of charges: Administrative fees and Escrow Deposits. Administrative Fees cover the cost of the application review and administration by Planning Department staff. Administrative fees are not refundable. Escrow deposits are intended to cover the cost of professional services the Planning Department requires to property review the application. This includes engineering fees and legal fees. Unused escrow funds are returned to the applicant. If the funds escrowed are insufficient to cover expenses, the Municipality reserves the right to require the applicant to provide an additional escrow deposit. For example, if the additional engineering reviews are requires because the applicant's plans were deficient, the Municipality may require additional escrow funds.

A plan review must be completed for all fire detection and suppression systems. The Municipality shall, at its sole discretion, determine when plan reviews for other projects are required.

4. Plan Review

a. Residential Plans	$70.00/hour
b. Commercial Plans	$110.00/hour
c. Administrative Fee	$25.00

Certain uses in the Municipality are allowed only by the approval of Council. In these situations, the applicant must come before Council at a Public Hearing. Fees associated with these hearings cover the cost of advertisement, legal, staff and transcription expenses.

a. Single Family Residential	$575.00
b. Multi-Family Residential	$1,100.00
c. Commercial	$1,225.00

5. Conditional Use for Murals

a. Single Family Residential	$50.00
b. Multi-Family Residential	$100.00
c. Commercial	$150.00

Section VIII. Fire Department

1. Fire/Incident Report $25.00

Non-Certificate Fire Safety Training for a maximum of 25 students

a. For profit organization	$550/45 minutes
b. Non-profit organization	$225.00/45 minutes

Photographs

a. Digital	$15.00/print
b. Digital Photos on Disc	$200.00/disc

2. Commercial Fire Inspection

Commercial Units-Low Hazard Occupancy (Ambulatory health care, banks, barbers and beauty shops, retail, etc.)

1-2000 square feet	$110.00
2,001-5,000 square feet	$160.00
5,001-10,000, square feet	$210.00
10,001-100,000 square feet	$260.00
100,001 square feet or greater	$310.00

Commercial Units-Moderate Hazard Occupancy (Manufacturing, bakeries, auto repair, auto body etc.)

1-2000 square feet	$150.00
2,001-5,000 square feet	$200.00
5,001-10,000, square feet	$250.00
10,001-100,000 square feet	$320.00
100,001 square feet or greater	$400.00

Commercial Units-High Hazard Occupancy (Wholesale and retail sales and storage of flammable and combustible liquids, liquid stores and distributors without bulk storage, stationary batteries used for facility emergency power or telecommunication facilities, etc.)

1-2000 square feet	$200.00
2,001-5,000 square feet	$250.00
5,001-10,000, square feet	$300.00
10,001-100,000 square feet	$400.00
100,001 square feet or greater	$500.00

Section VIII. Fire Department (continued)

The property owner may be charged an additional fee for the cost of the third-party inspectors, engineers or other professional needed to complete the inspection or re-inspection or plan review.

Fire inspection fees include the cost of two (2) inspections, the initial and one re-inspection. Additional inspections required because of the failure of the work to pass the initial two inspections, shall result in the assessment of $30.00 for each additional inspection.

3. Fire Department Operational Permit Fees

	Permit Fee	Annual Inspection Fee
Carnivals and Fairs	$50.00	$25.00
Cutting and Welding	$50.00	$25.00
Dry Cleaning Plants	$50.00	$25.00
Explosives	$1,000.00	$50.00
Flammable/ Combustible Liquids	$50.00	$.05 per gallon
Fireworks	$1,500.00	$500.00
Hazardous Materials	$100.00	$.05 per square foot
HPM Facilities	$100.00	$.05 per square foot
High Piled Storage	$50.00	$.05 per square foot
Hot Work Operations	$50.00	$25.00
Liquid/ Gas Fueled Vehicles/ Equipment in Building	$50.00	$25.00
LP Gas	$50.00	$25.00
Magnesium	$50.00	$25.00
Open Burning	$50.00	$25.00
Open Flames and Torches	$50.00	$25.00
Open Flames and Candles	$50.00	$25.00
Organic Coatings	$50.00	$25.00
Places of Assembly (Churches Exempt)	$50.00	$25.00
Private Fire Hydrants	$50.00	$200.00
Pyrotechnic Special Effects Material	$1,500.00	$500.00
Repair Garages/ Motor Fuel	$50.00	$25.00
Spraying and Dipping	$300.00	$25.00
Storage Scrap Tires and Tire Byproduct	$500.00	$.05 per square foot
Temp Membrane, Tents and Canopies	$100.00	$25.00
Waste Handling	$1,000.00	$.05 per square foot

Section VIII. Fire Department (continued)

4. Fire Department Emergency Response Fees

Apparatus

a. Engine	$350.00/Hour
b. Aerial Ladder/Quint	$400.00/Hour
c. Rescue/Marine Unit	$300.00/Hour
d. Utility/Support Unit	$150.00/Hour
e. Chiefs/Command Vehicle	$150.00/Hour

Personnel

a. Career Fire Personnel (each employee)	$40.00/hour
b. Fireworks Stand-by Fee	Time and a half overtime rate for a minimum of four (4) off duty career Norristown firefighters and a chief officer, plus one engine and one command vehicle. Fire Chief will determine if additional costs are needed.

Equipment

a. Self-Contained Breathing apparatus(SCBA)	$50.00 each
b. Multi Gas Meter	$50.00/Use
c. Fire Extinguisher (any class)	$50.00/Use
d. Hose (Per 50')	$25.00
e. Fire Police Services	$100.00/Hour
f. Road Closing/Traffic Control	$100.00 Per Hour
g. Flares	$8.00 each
h. Hand Tools	$15.00 each
i. Hydraulic Rescue Tools	$200.00 each
j. Scene Lighting	$75.00/Hour
k. Oil Booms	$20.00 each
l. Oil Absorbent Pads	$10.00 each
m. Oil Dry	$35.00 Bucket/Bag
n. Portable Pumps	$30.00/Hour
o. Power Tools	$50.00 each
p. Salvage Covers	$35.00 each
q. Debris Cleanup/Removal	$250.00
r. Ventilation Fans	$50.00 each
s. Thermal Imaging Camera	$100.00 each
t. Foam	$60.00/gallon
u. Cribbing passenger vehicle	$100.00 each
v. Cribbing Class B vehicle	$200.00 each
w. Cribbing Trucks – Class A vehicle	$500.00 each
x. Stabilization Struts	$50.00/Use
y. Latex Gloves	$2.00/Pair
z. Portable Ladders	$35.00/Use
aa. Medical Extrication(w/ Hydraulics Rescue Tools	$1,500.00/Patient
bb. Generator	$50.00/ Hour
cc. Hand lights	$5.00/Use
dd. Wetting agent	$25.00/Unit
ee. Fire Line Tape	$0.25/foot

Section IX. Public Works Department

The Public Works Department regulates activities of contractors, utilities and private citizens entering the public right of way and streets for certain purposes, particularly construction activity that involves disturbing streets and sidewalks. A permit is required for most activities.

1.	Street and Sidewalk Surface Opening	$175.00
	This includes any public street, avenue, road, lane, court, cul- de- sac, square, alley, highway, or other public place located in the Municipality of Norristown and either for or intended for public use, and shall include the cart-way, sidewalk, gutter, and right- of-way area.	
2.	Test Holes	$60.00 Application fee PLUS $10.00/hole
3.	Utility Poles	$100.00 Application fee PLUS $20.00/pole
4.	Sidewalks	
	a. For each 25 lineal feet (parallel to the property line) or fraction thereof	$60.00
	b. Each additional 25 lineal feet or fraction thereof	$20.00
5.	Concrete Curb Work	
	a. For each 25 lineal feet (parallel to the property line) or fraction thereof	$50.00
	b. Each additional 25 lineal feet or fraction thereof	$25.00
6.	Remove, Trim or Plant Trees	
	a. First tree	$25.00
	b. Each additional tree	$10.00
7.	Storing or stockpiling materials in Right-of-Way	
	a. First day	$60.00
	b. Each additional day	$50.00
8.	Protective Fence, shed or office trailer	
	a. For each month or fraction thereof	$60.00
	b. Each additional month	$40.00
9.	Erecting Scaffolding in Right-of-Way	
	a. For each month or fraction thereof	$60.00
	b. Each additional month	$15.00
10.	Street Closings	$120 per day
11.	Dumpster in Right-of-Way	
	a. First day	$60.00
	b. Each additional day	$15.00
12.	Setting Store Water Appliance	$75.00 per unit

Section IX. Public Works Department (continued)

13.	Oversize Load with Police Escort	$150 per day
14.	Temporary No Parking Signs	$2.00 per day
15.	Parking Meter Bags	$10.00
16.	Highway maps	$2.50
17.	Annual Waste/Recyclable Hauling License	
	a. Haulers operating 1-5 trucks	$50.00
	b. Haulers operating 6-10 trucks	$75.00
	c. Haulers operating 11 or more trucks	$100.00
18.	Private Collection Registration Fees	
	a. Residential and commercial properties	$40.00
	b. Office and industrial property	$75.00
19.	Loading Zone Signs	
	a. Sign and installation costs	$225.00/space
	b. Annual maintenance fee	$35.00
20.	Contractor Permit Parking	$10.00
21.	Roadway Crossings	
	a. Application Fee	$100.00
	b. Each day fee	$100.00
22.	Hanging Street Banners	$100.00

Any person, commission, or work started without first obtaining an approved permit from the Municipality shall be subject to an assessment of double the permit fee described above.

Section X. Parks & Recreation

1. Summer Camp Program

		FEE
Residents	1st Child	$300.00 per child
	2nd Child	$225.00 per child
	3 or more children	$200.00 per child
Non-Residents	1st Child	$400.00 per child
	2nd Child	$325.00 per child
	3 or more children	$300.00 per child

Early registration discount available for payment on or before June 1st of the Summer Camp program year. A payment plan is offered at the early registration discount rate; four (4) payments equal payments will be due by the 15th of each month from February to May of the Summer Camp program year for each child registered.

Residents	1st Child	$270.00 per child
	2nd Child	$202.50 per child
	3 or more children	$180.00 per child
Non-Residents	1st Child	$360.00 per child
	2nd Child	$292.50 per child
	3 or more children	$270.00 per child

Section X. Parks & Recreation (continued)

2. Park Permits

	Resident	Non-resident	Security Deposit
1 to 4 hours	$85.00	$170.00	PLUS $25.00
5 to 8 hours	$185.00	$340.00	PLUS $50.00

Permits for exclusive use of any pavilion will be additional $100.00 (non-refundable) Security deposits will be refunded provided the park is free of trash and damage.

An event is defined at the discretion of the Recreation Manager (+100 people).

Any rental that constitutes an event is required to have police presence $240.00/per event

Any organization found using a park for paid programming without a permit shall be charged double the maximum fee regardless of the organization's residency

NO ADDITIONAL FEES ARE TO BE CHARGES BY THE PERSONS/ORGANIZATION THAT OBTAIN PERMITS TO PERSONS ATTENDING ORGANIZED EVENTS.

3. Recreation Center Rentals

GYMNASIUM

	Resident	Non-Resident	Non-Profit	For-Profit
1 to 4 hours	$100.00	$200.00	$200.00	$250.00
5 to 8 hours	$200.00	$300.00	$400.00	$500.00

CLASSROOM/MULTI-PURPOSE ROOM

	Resident	Non-Resident	Non-Profit	For-Profit
1 to 4 hours	$65.00	$95.00	$100.00	$120.00
5 to 8 hours	$130.00	$190.00	$200.00	$240.00

Facility Rentals that request Audio-Visual Assistance are subject to an additional fee PLUS $10 per person

4. Facilities and Recreation Programs
   a. Youth Program fees

	Residents	**Non-Residents**
	$35.00 per child	$70.00 per child

Youth recreation programming fees shall be applicable for all programs offered by Norristown Recreation for children 16 and under at any location and regardless of season. This includes, but is not limited to, youth basketball, soccer, football, and track.

Residents must show proof of residency to obtain the resident fee. Non-residents, and those unable to verify residency in the Municipality, will be required to pay the non-resident price per child upon registration. No refunds on the grounds of residency will be issued after registration.

Section X. Parks & Recreation (continued)

b. Youth League Program fees

	Residents	**Non-Residents**
	$125.00 per child	$175.00 per child

Youth league programs that are offered and managed by Norristown Recreation run generally six to eight weeks and are non-competitive, focusing on developing basic skills and preparing youth (ages 3-12) for competitive play.

c. Non-League Field Use Fees

Any group or team requesting to use municipal field for less than a total ten (10) games in a single season shall be subject to the Non-League Field Use Fees. **Reserving field use for non-league play shall be on a first-come, first-served basis with preference given to groups that qualify as leagues.**

ADULT USE/GAMES (AGES 17 & OLDER)	**Per Game Fee**
Day Games (ends before 5pm)	$25.00
Night Games (ends after 5pm)	$50.00

YOUTH USE/GAMES (AGES 16 & UNDER)	**Per Game Fee**
Day Games (ends before 5pm)	$15.00
Night Games (ends after 5pm)	$50.00

LINING THE FIELDS (ALL GAMES)	$15.00 per game*

*Registered games may offer to line the fields themselves to avoid the lining fee.

d. League Field Use Fees

Any group or team requesting to use municipal field more than ten (10) games in a single season shall be subject to the League Field Use Fees.

League usage of municipal fields for all sports, including but not limited to baseball, softball, basketball, soccer, football, and track, shall be open to all groups that are able to pay to applicable fees (as stated above) and provide proof of insurance to Norristown Recreation upon registration. **Reserving season-long field use for league play shall be on a first-come, first-served basis.**

d. League Field Use Fees (continued)

	10-19 Games per season	**20+ Games per season**
ADULT USE/GAMES (AGES 17 & OLDER)		
Day Games (ends before 5pm)	$200.00 per team	$100.00 per team
Night Games (ends after 5pm)	$250.00 per team	$150.00 per team
YOUTH LEAGUES (AGES 16 & UNDER)		
Day Games (ends before 5pm)	$100.00 per team	$75.00 per team
Night Games (ends after 5pm)	$150.00 per team	$125.00 per team
LINING THE FIELDS (ALL GAMES)	$15.00 per game*	$10.00 per game*

*Registered games may offer to line the fields themselves to avoid the lining fee.

Section X. Parks & Recreation (continued)

TOURNAMENT PLAY AT SOFTBALL FIELDS $100.00 per weekend

All league and tournament fees include the use of the field, lights (if applicable), portable restroom facilities (if applicable), and equipment owned by Norristown Recreation (i.e. basketballs, scoreboards, etc.)(if applicable).

e. Baseball/Softball Field Usage Discounts

Any baseball/softball team or league may be eligible to receive a discount or fee waiver from Norristown Recreation by making an in-kind donation in one or more of the following categories:

LATSHAW/SOFTBALL FIELDS

Pre-Season Maintenance	FREE LEAGUE
Post-Season Maintenance	FREE LEAGUE
Purchase of Pallet of Diamond Dry	FREE LEAGUE
Purchase of Two (2) Pallets of Guideline Marker	FREE LEAGUE
Purchase of a Single Set of Bases	50% off
Purchase and Installation of Scoreboard Bulbs	50% off

Please note that all teams/leagues wishing to make an in-kind donations must first obtain authorization from the Norristown Recreation Manager prior to the donation and must submit a copy of all purchase receipts (if applicable). Discounts are only valid for the current or upcoming season. Post-season discounts will be issued as a reimbursement upon authorization of the Recreation Manager.

f. Program Seasons

All programs offered by Norristown Recreation and municipal use by outside groups/teams shall adhere to guidelines set by season as listed below:

Fall I	September – November
Fall II	October – December
Winter	January - March
Spring	April - May
Summer	June - August

Section XI. Business Fees

1.	Outdoor Dining Permit Fee	$25.00
2.	Transient Merchant Fee	$75.00
3.	Mobile Food Vendor License Fees:	
	g. Temporary License (3 day maximum)	$50.00 per day
	h. New Vendor License	$300.00
	i. Vendor Renewal License	$150.00
	j. Operating without a License Violation	$300.00 per occurrence
	k. Revoked License Renewal Fee	$500.00

Section XI. Business Fees (continued)

4. Block Party Application Fee $50.00
   Individuals that wish to close off a segment of street in the Municipality for the purpose of hosting a block party are required to submit a non-refundable fee and a petition with a signature from each household on the block identified as the site of the block party.

Section XII. Trash Collection and Disposal Fees

1.	Single Family	$296.00
2.	More than 1 house detached	$296.00
3.	Duplex	$502.00
4.	Triplex	$753.00
5.	Quadraplex	$1,004.00
6.	Exempt Veteran Dwellings	$296.00
7.	Condominiums	$251.00
8.	Norristown Volunteer Fire Companies	$0.00

Section XIII. Facility Rental Fees

1. Municipal Hall

	Resident	Non-Resident	Non-Profit
First three (3) hours	$75.00	$125.00	$125.00
Each additional hour	15.00	15.00	15.00
Refundable deposit	75.00	75.00	75.00

This Resolution shall take effect on January 2, 2019.

ENACTED and **ORDAINED** this 20th day of December, 2018.

Norristown Municipal Council

Attest: _____ By: _____

Crandall O. Jones,
Municipal Administrator

Sonya Sanders,
Council President

Municipality of Norristown
Vehicle & Equipment List
(2019)

	Dept.	VIN	Year	Make	Model	Lic.	Cost
1	**Admin.**	2FAFP71W81X152392	2001	FORD	CV	DWN9391	$23,300.00
2	**Code**	1FMCU9GD9HUE00458	2017	FORD	ESCAPE	MG1251K	$22,000.00
3	**Code**	1FMCU9GD9HUD24093	2017	FORD	ESCAPE	MG1254K	$22,000.00
4	**Code**	1FMCU9GDXHUE51189	2017	FORD	ESCAPE	MG1253K	$22,000.00
5	**Code**	1FMCU9GDXHUD15192	2017	FORD	ESCAPE	MG1257K	$22,000.00
6	**Code**	1FAHP3FNXAW135459	2010	FORD	FOCUS	MG6889E	$14,200.00
7	**Code**	1FAHP35NX9W171102	2009	FORD	FOCUS	MG5462E	$13,796.00
8	**Code**	1FAHP35N69W147427	2009	FORD	FOCUS	MG5463E	$13,796.00
9	**Code**	1FAHP35N09W179614	2009	FORD	FOCUS	MG5461E	$13,611.00
10	**Code**	1FAHP34N98W148507	2008	FORD	FOCUS	MG8627A	$13,534.00
11	**~~Code~~**	2G1WF55KX49213347	2004	CHEVY	IMPALA	MG8626A	$22,000.00
12	**Code**	2G1WF55K849341912	2004	CHEVY	IMPALA	MG1166J	$22,000.00
13	**DPW**	JALE5W168J7300888	2018	ISUZU	ELGIN	ZJD4178	$187,720.00
14	**DPW**	JALE5W169J7300897	2018	ISUZU	ELGIN	ZJD4179	$187,720.00
15	**DPW**	1DW524KZHFF684575	2018	JOHN DEERE	LOADER		$43,070.00
16	**DPW**	1FD0W5HT0JEC65933	2018	FORD	F-550 CC	MG4766K	$90,552.00
17	**DPW**	3HAWDTAR0JL444623	2018	INTERNAT'L	7400	MG5579K	$145,000.00
18	**DPW**	3HAWDTAR4JL444625	2018	INTERNAT'L	7400	MG5580K	$145,000.00
19	**DPW**	1FDUF5HT9JDA03089	2018	FORD	F-550	MG4765K	$86,242.00
20	**DPW**	1FDUF5HT5JDA03090	2018	FORD	F-550	MG4798K	$86,242.00
21	**DPW**	1FDOW5HT9JEC65932	2018	FORD	F-550 CC	MG4799K	$86,242.00
22	**DPW**	1TC960MCCHT052424	2018	JOHN DEERE	960M	NA	$9,536.00
23	**DPW**	1TC960MCAHT052434	2018	JOHN DEERE	960M	NA	$9,536.00
24	**DPW**	1TC960MDVJT060403	2018	JOHN DEERE	960M	NA	$10,535.00
25	**DPW**	1TC960MDVJT060451	2018	JOHN DEERE	960M	NA	$10,535.01
26	**DPW**	1TC1585VVHR031092	2018	JOHN DEERE	1585 TERRAINCUT	NA	$35,814.71
27	**DPW**	1LV4066REJJ403629	2018	JOHN DEERE	4066R		$40,551.87
28	**DPW**	1P0440RXPJC049116	2018	JOHN DEERE	440R loader		$5,660.89
29	**DPW**	1XFFM30XHH0000310	2018	JD/ FRONTIER	MOWER DECK		$14,455
30	**DPW**	24380312	2017	WACKER	Roller RD-12	NA	$43,009.00
31	**DPW**	1F9P41722JM339095	2017	FALCON	HOTBOX	PT5036V	$28,500.00
32	**DPW**	431FS1019J1000038	2017	CROSS COUNTRY	610RT60 TRAILER		$10,000.00
33	**DPW**	431FS1019J1000038	2017	CROSS COUNTRY	610RT60 TRAILER		$10,000.00
34	**DPW**	1FT8X3B63GEA08026	2016	FORD	F-350	MG3893J	$41,150.00
35	**DPW**	1FT7X2B61GEB19969	2016	FORD	F-250	MG3892J	$41,350.00
36	**DPW**	M085JC4015CT00102	2015	MONSTER	LEAF COLLECTOR		$34,455.00
37	**DPW**	M085JC4115CT00103	2015	MONSTER	LEAF COLLECTOR		$34,455.00
38	**DPW**	1FDUF5GY6EEA62016	2014	FORD	F-550	MG3060H	$82,323.00
39	**DPW**	1T0326DMKA0193001	2011	JOHN DEERE	SKID STEER	MG4417F	$78,000.00
40	**DPW**	1FD0W5HT7BEB66768	2011	FORD	F-550 CC	MG8158F	$75,384.00
41	**DPW**	ATM72CL11A04	2011	Den-Eze	Slope Mower		$47,000.00
42	**DPW**	2NPLHN8X2AM107410	2009	PETERBILT	VAC TRUCK	MG9976E	$167,589.00
43	**DPW**	2D8HN44E69R533590	2009	DODGE	CARAVAN	MG5459E	$21,025.00
44	**DPW**	1FTRF14W48KE32004	2008	FORD	F-150	MG6288B	$18,343.00
45	**DPW**	NP0339D	2008	ELGIN	PELICAN	36158MG	$152,007.00

	Dept.	VIN	Year	Make	Model	Lic.	Cost
46	**DPW**	1FDAF57P87EA84709	2007	FORD	F-550	MG4520D	$17,500.00
47	**DPW**	1FDAF57P67EA84711	2007	FORD	F-550	MG3531D	$16,622.00
48	**DPW**	1HTWDAARX7J468357	2007	INTERNAT'L	4400	MG3652D	$124,000.00
49	**DPW**	1HTWDAAR87J468356	2007	INTERNAT'L	4400	MG3650D	$124,000.00
50	**DPW**	4JA8012S87G114570	2007	PQUEA	TRAILER	MG3637D	$3,500.00
51	**DPW**	P4967D	2007	ELGIN	PELICAN	MG4008D	$150,175.00
52	**DPW**	1FDAF57P47EA84710	2007	FORD	F-550	MG4519D	$16,622.00
53	**DPW**	1FMPU16506LA15113	2006	FORD	EXPEDITION	72710MG	$50,000.00
54	**DPW**	1FMZU72K45ZA75284	2005	FORD	EXPLORER	MG7835B	$26,858.00
55	**DPW**	1GCHK23U84F229231	2004	CHEVY	2500HD	MG54966	$29,000.00
56	**DPW**	43YDC16233C020430	2003	BRI-MAR	TRAILER	27355MG	$4,000.00
57	**DPW**	43YDC16233C020430	2003	BRI-MAR	TRAILER	27355MG	$9,800.00
58	**DPW**	1THMMAAL72H505495	2002	INTERNAT'L	4300 TRASH	94103MG	$80,900.00
59	**DPW**	7023440	2002	O.D.B.	LEAF	MG6577H	$35,000.00
60	**DPW**	1GNDU03E1YD237136	2000	CHEVY	VAN	84339MG	$10,000.00
61	**DPW**	17133	1999	AEROIL	REB115 TAR POT		$3,500.00
62	**DPW**	1295 1982	1995	O.D.B.	LCT 650 LEAF		$27,000.00
63	**DPW**	M01145X130283	1994	JOHN DEERE	F1145 MOWER		
64	**DPW**	M00855D630887	1990	JOHN DEERE	855 MOWER		
65	**DPW**	12570107	1971	GENERAL	TRAILER	MG6800G	$2,500.00
66	**DPW**	12570107	1971	GENERAL	TRAILER	MG6800G	$18,100.00
67	**DPW**	N/A		PALATEK	COMPRESSOR	MG29364	$3,750.00
68	**DPW**	5B5PS16229H00346		TP	TRAILER	MG9519B	$4,000.00
69	**DPW**	5B5PS16229H00346		TP	TRAILER	MG9519B	$7,000.00
70	**Fire**	1FMJK1GT7JEA34666	2018	FORD	EXPEDITION MAX	MG4752K	$61,721.00
71	**Fire**	1FMJU1GT7JEA30711	2018	FORD	EXPEDITION	MG4751K	$57,869.00
72	**Fire**	4EN6AAA87J1001756	2018	E-ONE	78' Quint		$837,214.00
73	**Fire**	3NSRVE99XHG850618	2017	Polaris	R17RVE99AS	Ranger XP	$30,936.00
74	**Fire**	1FT8W3BT7GEB66281	2016	FORD	F-350	EV-70852	$35,000.00
75	**Fire**	1FMJU1G52EEF03857	2014	FORD	EXPEDITION	EV68952	$42,478.00
76	**Fire**	5AEAA1418EH001057	2014	ALLMAD PRO	LIGHT TOWER		$8,900.00
77	**Fire**	1GB4KZC81DF160140	2013	CHEVY	3500	EV53071	$50,000.00
78	**Fire**	1MDAPAT19DA518721	2013		SHORE LANDER		$2,995.00
79	**Fire**	1K9AF4287DN058426	2012	KME	ENGINE 27	EV68116	$395,292.00
80	**Fire**	1FMEU7DE4AUA42721	2010	FORD	EXPLORER	MG8410E	$22,477.00
81	**Fire**	1FMEU7DE4AUA59437	2010	FORD	EXPLORER	MG0587F	$24,477.00
82	**Fire**	5A3C712506L002987	2006	CARMATE	HAZMAT TRAILER		$5,000.00
83	**Fire**	1GCDT136158185196	2005	CHEVY	CANYON	EV54282	$60,000.00
84	**Fire**	4S7HR23913C043603	2002	SPARTAN	UTILITY 27	EV51901	$80,900.00
85	~~Fire~~	4Z3AAACG72RJ69273	2002	LAFRANCE	QUINT 27	EV51897	$52,500.00
86	**Fire**	4ENGAAA801100336	2001	E-ONE	RESCUE 27	EV51899	$399,996.00
87	**Fire**	1K9AF4286WN058761	1998	KME	ENGINE 27-2	EV51912	$210,000.00
88	**Fire**	1K9AF4284WN058760	1997	KME	ENGINE 27-1	EV51911	$200,000.00
89	**Fire**	4ENDABA81S1004974	1995	E-ONE	LADDER 27	EV51891	$400,000.00
90	**Fire**	1K9AF4287RN058885	1994	KME	ENGINE 27-3	EV51892	$180,000.00
91	**Fire**	1SSTT1NT3P11SS097	1994	SCOTTY	TRAILER	EV51902	$3,000.00
92	**P&R**	1FM5K8B87GC82007	2017	FORD	Explorer	MG1250K	$31,467.00
93	**P&R**	W04X2X0031855	2008	JOHN DEERE	GATOR TX		$12,000.00
94	**P&R**	1FBSS31I06HB40657	2006	FORD	E-250	JZF0933	$0.00
95	**P&Z**	2D8HN44EX9R545628	2009	DODGE	CARAVAN	MG5460E	$25,200.00
96	**Police**	1FM5K8D84JGB83793	2018	FORD	EXPLORER		$42,000.00

	Dept.	VIN	Year	Make	Model	Lic.	Cost
97	**Police**	1FTEW1E58JFC03506	2018	FORD	F-150		$51,315.00
98	**Police**	1FM5K8AR9JGB34926	2018	FORD	EXPLORER	KHT9847	$44,580.00
99	**Police**	1FM5K8AR0JGB34927	2018	FORD	EXPLORER	KHT9846	$44,580.00
100	**Police**	1FTBW1YM7JKA48086	2018	FORD	TRANSIT	MG4745K	$25,000.00
101	**Police**	1FM5K8AR2JGB34928	2018	FORD	EXPLORER		$33,690.00
102	**Police**	1FAHP2MK1JG123911	2018	FORD	TAURUS		$29,787.00
103	**Police**	1FM5K8AR3JGA72701	2018	FORD	EXPLORER	MG4706K	$42,000.00
104	**Police**	1FM5K8AR1JGA72700	2018	FORD	EXPLORER	MG4705K	$42,000.00
105	**Police**	1FM5K8AR9JGA72699	2018	FORD	EXPLORER	MG4703K	$42,000.00
106	**Police**	1FTEW1E56JFC03505	2018	FORD	F-150	MG4708K	$51,315.00
107	**Police**	1FM5K8AR5JGA72702	2018	FORD	EXPLORER	MG4704K	$42,000.00
108	**Police**	1FAHP2MK3JG123912	2018	FORD	TAURUS		$29,787.00
109	**Police**	1FM5K8AR5HGD58236	2017	FORD	EXPLORER	MG1255K	$35,000.00
110	**Police**	1FM5K8AR9GGC92515	2016	FORD	EXPLORER	MG6220J	$34,500.00
111	**Police**	1FM5K8AR3GGA04553	2016	FORD	EXPLORER		$39,834.00
112	**Police**	1FM5K8AROGGB54684	2016	FORD	EXPLORER	MG4153J	$39,553.00
113	**Police**	1FM5K8AR6FGA04304	2015	FORD	EXPLORER	MG6406H	$38,909.00
114	**Police**	1FM5K8AR8FGA04305	2015	FORD	EXPLORER	MG6405H	$38,909.00
115	**Police**	1HD1FMM12EB613924	2014	HARLEY	MC	MG948	$18,313.00
116	**Police**	1FM5K8AR8EGA75972	2014	FORD	EXPLORER	MG7581G	$38,751.00
117	**Police**	1FM5K8ARXEGA75973	2014	FORD	EXPLORER	MG7582G	$38,751.00
118	**Police**	1FM5K8AR1EGA75974	2014	FORD	EXPLORER	MG9646G	$38,751.00
119	**Police**	1FM5K8AR7DGB63782	2013	FORD	EXPLORER	MG3875G	$34,882.00
120	**Police**	1FAHP3F28CL201579	2012	FORD	FOCUS		$10,500.00
121	**Police**	1FAHP3FN7AW221604	2010	FORD	FOCUS	MG8440E	$13,344.00
122	**Police**	1FAHP3FN5AW221603	2010	FORD	FOCUS	MG8439E	$13,344.00
123	**Police**	1FAHP3FN3AW221602	2010	FORD	FOCUS	MG8438E	$13,344.00
124	**Police**	3FAHP0GA5AR290837	2010	FORD	FUSION		$16,921.00
125	**Police**	3FAHP0AG7AR290838	2010	FORD	FUSION		$16,920.00
126	**Police**	2MEBM7FV8AX622484	2010	MERCURY	MARQUIS	HLK7705	$29,079.00
127	**Police**	2FABP7BVXAX120922	2010	FORD	CV	MG8427E	$30,000.00
128	**Police**	2FABP7BV6AX120920	2010	FORD	CV	MG8437E	$30,629.00
129	**Police**	2FABP7BV8AX120921	2010	FORD	CV	MG8426E	$25,458.00
130	**Police**	3FAHP06Z29R164406	2009	FORD	FUSION		$16,733.00
131	**Police**	JN8AZ18W69W122403	2009	Nissan	SW		$28,000.00
132	**Police**	2FAHP71V99X143843	2009	FORD	CV	MG4900E	$30,000.00
133	**Police**	1FAHP32N18W180810	2008	FORD	FOCUS	36159MG	$13,350.00
134	**Police**	1FTSE34L28DB33296	2008	FORD	E-350	95290MG	$33,029.00
135	**Police**	1FAHP34N78W170442	2008	FORD	FOCUS	MG8978B	$13,534.00
136	**Police**	2G1WB58K981278136	2008	CHEVY	IMPALA	HWN8064	$9,200.00
137	**Police**	1FMEU73E17UB44889	2007	FORD	EXPLORER	MG4298D	$23,191.00
138	**Police**	1K9BM11126G118035	2007	SMART	TRL	MG6112D	$5,000.00
139	**Police**	1FMEU73E97UB87912	2007	FORD	EXPLORER		$21,857.00
140	**Police**	2FAHP71W77X144964	2007	FORD	CV		$22,383.00
141	**Police**	1FMEU73EX7UB44888	2007	FORD	EXPLORER	MG4297D	$23,191.00
142	**Police**	1J4G48K05W708587	2005	JEEP	LIBERTY		$20,000.00
143	**Police**	1HGCM56795A063135	2005	HONDA	ACCORD		$15,000.00
144	**Police**	2FAFP74W04X165685	2004	FORD	CV	MG9191A	$18,000.00
145	**Police**	1HD1FHW141Y617128	2001	HARLEY	MC	MG153	$12,000.00
146	**Police**	1HD1FHW10YY624085	2000	HARLEY	MC	MG154	$12,000.00
147	**Police**	1GCHG39R5Y1187792	2000	CHEVY	VAN	82692MG	$16,000.00

	Dept.	VIN	Year	Make	Model	Lic.	Cost
148	**Police**	2FAFP71W53X137576	2000	FORD	CV		$15,000.00
149	**Police**	1GCHG39J5Y1159601	2000	CHEVY	VAN	57972MG	$15,000.00
150	**Police**	2FAFP71W8YX204162	2000	FORD	CV		$25,000.00
151	**Police**	1FTJE34L7VHA71507	1997	FORD	E-350		$12,000.00
						Total	**$64,708,823**

Neighboring Municipalities
Comparative Demographic & Economic Variables

		Norristown	East Norriton	West Norriton	Plymouth
1	population estimate (7/1/17)	34,510	14,029	15,703	17,597
2	population % change 2010-2017	0.5	3.3	0.3	6.5
3	land area (square miles)	3.52	6.05	5.89	8.39
4	population per square mile	9,804	2,319	2,666	2,097
5	% white alone, not Hispanic	29.3	78.0	75.7	75.5
6	% black alone	38.5	11.1	12.2	9.8
7	% Hispanic	26.6	3.9	3.3	4.8
8	% Asian alone	2.7	5.6	6.8	9.0
9	owner-occupied rate (%)	39.2	76.6	65.3	68.6
10	median val. of owner-occupied	$ 153,300	$ 265,300	$ 215,400	$ 328,200
11	median gross rent	$ 1,083	$ 1,287	$ 1,356	$ 1,357
12	number of households	12,616	6,039	7,436	6,864
13	persons per household	2.67	2.25	2.09	2.48
14	% lang. other than English spoken	27.7	10.9	16.1	13.4
15	% bachelor's degree or higher	22.1	44.3	43.9	46.9
16	% persons under 65 w/o health ins.	19.5	3.6	5.3	5.0
17	total retain sales ($1000)	$ 134,487	$ 215,023	$ 213,909	$ 1,318,370
18	retail sales per capita	$ 3,897	$ 15,327	$ 13,622	$ 74,920
19	taxable valuation ($1000)	$ 881,444	$ 956,697	$ 974,575	$ 1,691,567
20	per capita taxable valuation	$ 25,542	$ 68,194	$ 62,063	$ 96,128
21	median household income	$ 45,017	$ 78,125	$ 70,458	$ 83,654
22	per capita income	$ 23,453	$ 43,511	$ 39,716	$ 41,617
23	% persons in poverty	21.5	5.1	6.4	$ 4.8

Source: U.S Census Bureau & Pa. DCED data (2017).

Glossary

10,000 Friends of Pennsylvania: An alliance of organizations and individuals from across the state committed to land use policies and actions that will enable Pennsylvania to strengthen its diverse urban, suburban, and rural communities and reduce sprawl. 10,000 Friends seeks development that will support the social and economic viability of Pennsylvania's cities and towns, protect environmental quality, conserve fiscal resources, and preserve our state's exceptional rural and heritage resources.

Abatement: A complete or partial cancellation of a tax bill by a governmental unit; applicable to tax levies and special assessments.

Accreditation: A progressive and time-proven way of helping institutions evaluate and improve their overall performance.

Ad Valorem: A tax imposed at a rate or percentage of the value of a particular good.

Appropriation: An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and time when it can be expended. Any amount that is appropriated may be encumbered.

Assessed Valuation: A valuation on real estate or other tangible property set by a government as a basis for levying taxes.

Available Funds: Balances in various fund types that represent non-recurring revenue sources. As a matter of sound practice they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other onetime costs.

Audit: Work done by accountants in examining financial reports, reviewing compliance with applicable laws and regulations, reviewing effectiveness in achieving program results. A basic audit examines only the financial reports and legal compliance. An outside certified public accountant audit is directed primarily toward the expression of an opinion as to the fairness of the financial statements and submission of a management letter. An auditor must be independent of the executive and administrative branches of government. A state auditor, private CPA or public accountant, or elected auditor meets this test.

Balance Sheet: A statement that discloses the assets, liabilities, reserves, and equities of a fund or government unit at a specific date.

Business Incubator: A program designed to support the successful development of entrepreneurial companies through an array of business support resources and services, developed and orchestrated by incubator management, and offered both in the incubator and through its network of contacts.

Bond: A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternatively referred to as face value, par value or bond principal, to the buyer of the bond on a specified date(maturity date), together with periodic interest at a specified rate.

Bond Issue: Generally, the sale of a certain number of bonds at one time by a governmental unit.

Bond Rating: A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (the bond issuer) to make timely debt service payments. Rating agencies generally use rating systems designating a letter or combination of letters and numerals where AAA is the highest rating and C1 is a very low rating.

Budget: A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them.

Capital Budget: A plan of proposed capital outlays and the means of financing them for the current fiscal period. Along with the operating budget it is a part of the current budget.

Code of the Municipality of Norristown: The official publication of rules and regulations of general and permanent nature enacted by the municipal council, including revisions or amendments to existing legislation deemed necessary by the municipal council in the course of the codification.

Collective Bargaining: The process of negotiating workers' wages, hours, benefits and working conditions between an employer and some or all of its employees represented by a recognized labor union or other organization.

Capital Expenditure: Funds used to acquire or upgrade physical assets such as property, buildings, or equipment.

Community Development Brock Grant Program (CDBG): A federally funded program that provides communities with resources to address a wide range of unique community development needs. The program works to ensure decent affordable housing, to provide services to the most vulnerable in our communities, and to create jobs through the expansion and retention of businesses.

Comprehensive Annual Financial Report (CAFR): A report that provides a detailed explanation of the Borough's financial condition.

Debt: All long-term credit obligations of the government and its agencies whether backed by a government's full faith and credit or non-guaranteed, and all interest-bearing short-term credit obligations including capital leases.

Debt Proceeds: Funds that a lender is providing to a debtor, normally for the purchase of capital assets.

Debt Service: The repayment cost, usually stated in annual terms and based on an amortization schedule, of principal and interest on any particular bond issue.

Debt Service Funds: Debt service funds account for payment of principal and interest of general long-term debt.

Designated Revenues: Funds that are received and intended for a specific purpose.

Encumbrance: Obligations such as purchase orders, contracts, salary commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved.

Enterprise Fund: A stand-alone fund with its own assets, liabilities, fund balance, revenues and expenses in which a municipal service is operated as a business unit. Costs of service are primarily recovered from user charges, but may be supplemented by general revenue.

Enterprise Zones: An area in which policies to encourage economic growth and development are implemented.

Exemption: A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the board of assessment. Properties exempt from taxation may include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions may include disabled veterans blind individuals, surviving spouses, and seniors.

Expenditures: All amounts of money paid out, net of recoveries and other correcting transactions, other than for retirement of debt, investment in securities, extension of credit, or as agency transactions.

Fund: A separate accounting entity that consists of group of related accounts used to maintain control over resources that have been segregated for specific activities or objectives.

Fund Financial Statements: A separate set of self-balancing accounts that comprise assets, liabilities, fund balance, revenue, and expenditures for each fund.

FTE: A full-time equivalent employee based on a 40-hour work week. May be one or more employees but the total weekly hours equal 40.

FY: Fiscal year; a 12-month period beginning January 1 and ending December 31, to which the annual budget applies and at the end of which a governmental unit determines its financial position and the results of its operations.

GASB: Governmental Accounting Standards Board, the ultimate authoritative accounting and financial reporting standard-setting body for state and local governments.

General Fund: The general operating fund of the municipality, used to account for all financial transactions except those required to be accounted for in another fund.

General Obligation Bonds: Bonds issued by the municipality that are backed by the full-faith and credit of its taxing authority.

GFOA: Government Finance Officers Association, the professional association of state/provincial and local finance officers in the United States and Canada whose purpose is to enhance and promote the professional management of governments for the public benefit by identifying and developing financial policies and best practices and promoting their use through education, training, facilitation of member networking, and leadership.

Governmental Funds: Governmental Funds are those through which most governmental functions of the municipality are financed. Governmental fund financial statements focus on near-term inflows and outflows of expendable resources, as well as on balances of expendable resources available at the end of the fiscal year.

Intergovernmental: Occurring between two or more governments.

LERTA: Local Economic Revitalization Tax Assistance, a program designed to enable local taxing authorities to reduce taxes for a period of time to spur redevelopment.

LGUDA: Local Government Unit Debt Act, administered by DCED, the act provides the procedure for Pennsylvania's local governments to issue debt and tax anticipation notes. The act also provides borrowing limits for the local governments.

Liquid Fuels/Highway Aid Program: State liquid fuels tax revenue disbursed to municipalities to support construction, reconstruction, maintenance and repair of public roads or streets.

Major Category: A group of accounts similar in nature.

Major Fund: Funds are considered major funds if they are significantly large with respect to the whole government.

Non-major Fund: Funds are considered non-major funds if they are less than 10% of Borough assets, liabilities, revenues and expenditures.

OPEB: Other Post-Employment Benefits, the set of benefits, other than pensions, that government employees earn while actively working, but do not receive until they retire. Typically

included is health insurance coverage for retirees, their spouses, and in some cases their beneficiaries.

Operating Budget: A plan of proposed expenditures for personnel such as wages, materials, supplies, and other non-capital expenses incurred in providing daily operations for the coming fiscal year.

Outside Agencies: Non-profit and/or civic organizations in the local area.

Proprietary Funds: Funds used to account for the financing of services to the general public where all or most of the costs involved are paid in the form of charges to the users of such services. The focus of proprietary funds is on the determination of net earnings and capital maintenance.

Revenue: Money received as income from taxation, fees, fines, inter-governmental grants or transfers, sales, etc.

Single Audit: Also known as the OMB A-133 audit, is a rigorous, organization-wide audit or examination of an entity that annually expends $750,000 or more of federal assistance received for its operations. The objective is to provide assurance to the federal government as to the management and use of such funds by recipients. The audit is typically performed by an independent certified public accountant and encompasses both financial and compliance components.

Special Revenue Funds: **F**unds accounting for proceeds of specific revenue sources used to finance specific activities as required by law or administrative regulation.

Structural Deficit: A deficit that exists regardless of the point in the business cycle due to an underlying imbalance in government revenues and expenditures. Structural deficit issues can only be addressed by explicit and direct government policies, primarily involving reducing government spending, increasing taxation, or both.

UCC: Uniform Construction Code, Pennsylvania's statewide building code established by Act 106 of 2008.

Unmodified Audit Opinion: An opinion without qualification stating that the financial statements present a fair and accurate picture of the entity in accordance with Government Auditing Standards. Also known as a "clean" opinion.