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EXHIBIT J3

EAST NORRITON TOWNSHIP  
ADOPTED ANNUAL BUDGET - 2018

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**East Norriton Township**  
**Fiscal Year 2018 Budget**  
**2018 Adopted Budget Report**

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**001 General Fund**

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**Revenue**

301	REAL ESTATE TAXES	\$1,645,500
311	ACT 511 TAXES	\$4,690,000
321	LICENSES & PERMITS	\$977,500
331	FINES & FORFEITS	\$76,000
341	INTEREST EARNED	\$12,700
351	INTERGOVERNMENTAL & GRANTS	\$374,602
361	DEPARTMENT EARNINGS	\$16,000
381	MISCELLANEOUS	\$483,709
391	INTERFUND TRANSFERS	\$656,694
398	RESERVES/FUND BALANCE	\$0
399	UNASSIGNED FUND BALANCE	\$0

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**Total General Fund Revenue**

**\$8,932,705**

**Expenditure**

401	LEGISLATIVE & EXECUTIVE	\$666,158
402	FINANCE	\$282,845
403	TAX COLLECTION	\$133,000
409	FACILITY MAINTENANCE	\$139,198
411	POLICE - GENERAL	\$3,293,298
412	FIRE PROTECTION	\$116,951
413	POLICE - VEHICLE	\$77,250
414	PLANNING & ZONING	\$508,091
431	HIGHWAY - GENERAL	\$524,496
437	REPAIRS-MACH/EQUIP	\$50,000
438	REPAIRS/MAINT - ROADWAYS	\$9,500
456	CONTRIBUTIONS	\$15,500
471	DEBT SERVICE - PRINCIPAL	\$95,256
472	DEBT SERVICE - INTEREST	\$9,225
484	EMPLOYEE BENEFITS	\$1,900,313
486	INSURANCE	\$98,922
490	OTHER FINANCING USES	\$0
491	PENSIONS & OPEB	\$1,001,034
492	INTERFUND TRANSFERS	\$0
493	RESERVES/FUND BALANCE	\$11,668
499	UNEXPENDED FUND BALANCE	\$0

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**Total General Fund Expenditure**

**\$8,932,705**

**East Norriton Township  
Fiscal Year 2018 Budget  
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**002 Street Lighting Tax Fund**

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**Revenue**

301	REAL ESTATE TAXES	\$27,500
311	ACT 511 TAXES	\$83,000
341	INTEREST EARNED	\$0
381	MISCELLANEOUS	\$1,000
398	RESERVES/FUND BALANCE	\$0
399	UNASSIGNED FUND BALANCE	\$0

<b>Total Street Lighting Tax Fund Revenue</b>		<b>\$111,500</b>
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**Expenditure**

401	LEGISLATIVE & EXECUTIVE	\$2,000
434	STREET LIGHTING	\$98,500
471	DEBT SERVICE - PRINCIPAL	\$8,852
472	DEBT SERVICE - INTEREST	\$859
490	OTHER FINANCING USES	\$0
492	INTERFUND TRANSFERS	\$0
493	RESERVES/FUND BALANCE	\$1,289
499	UNEXPENDED FUND BALANCE	\$0

<b>Total Street Lighting Tax Fund Expenditure</b>		<b>\$111,500</b>
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**East Norriton Township  
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**003 Fire Protection Tax Fund**

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**Revenue**

301	REAL ESTATE TAXES	\$267,000
321	LICENSES & PERMITS	\$20,000
341	INTEREST EARNED	\$0
351	INTERGOVERNMENTAL & GRANTS	\$105,000
381	MISCELLANEOUS	\$0
391	INTERFUND TRANSFERS	\$0
393	BOND & NOTE PROCEEDS	\$0
398	RESERVES/FUND BALANCE	\$0
399	UNASSIGNED FUND BALANCE	\$0

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Total Fire Protection Tax Fund Revenue		\$392,000
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**Expenditure**

412	FIRE PROTECTION	\$192,393
484	EMPLOYEE BENEFITS	\$156,021
486	INSURANCE	\$15,000
490	OTHER FINANCING USES	\$0
493	RESERVES/FUND BALANCE	\$28,586
499	UNEXPENDED FUND BALANCE	\$0

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Total Fire Protection Tax Fund Expenditure		\$392,000
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**East Norriton Township  
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**004 Parks & Recreation Fund**

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**Revenue**

301	REAL ESTATE TAXES	\$302,200
341	INTEREST EARNED	\$750
351	INTERGOVERNMENTAL & GRANTS	\$250
361	DEPARTMENT EARNINGS	\$193,835
381	MISCELLANEOUS	\$0
398	RESERVES/FUND BALANCE	\$124,745
399	UNASSIGNED FUND BALANCE	\$0

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<b>Total Parks &amp; Recreation Fund Revenue</b>		<b>\$621,780</b>
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**Expenditure**

452	PARKS & RECREATION	\$347,875
454	PROGRAM EXPENSES	\$190,648
456	CONTRIBUTIONS	\$6,000
490	OTHER FINANCING USES	\$0
492	INTERFUND TRANSFERS	\$77,257
493	RESERVES/FUND BALANCE	\$0
499	UNEXPENDED FUND BALANCE	\$0

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<b>Total Parks &amp; Recreation Fund Expenditure</b>		<b>\$621,780</b>
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**East Norriton Township  
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**005 Parks & Recreation Capital**

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**Revenue**

341	INTEREST EARNED	\$0
351	INTERGOVERNMENTAL & GRANTS	\$4,500
361	DEPARTMENT EARNINGS	\$0
381	MISCELLANEOUS	\$0
398	RESERVES/FUND BALANCE	\$49,500
399	UNASSIGNED FUND BALANCE	\$0

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<b>Total Parks &amp; Recreation Capital Revenue</b>		<b>\$54,000</b>
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**Expenditure**

452	PARKS & RECREATION	\$54,000
493	RESERVES/FUND BALANCE	\$0
499	UNEXPENDED FUND BALANCE	\$0

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<b>Total Parks &amp; Recreation Capital Expenditure</b>		<b>\$54,000</b>
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**018 Sanitary Sewer Outfall Fund**

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**Revenue**

321	LICENSES & PERMITS	\$0
341	INTEREST EARNED	\$0
351	INTERGOVERNMENTAL & GRANTS	\$0
381	MISCELLANEOUS	\$0
391	INTERFUND TRANSFERS	\$500,000
398	RESERVES/FUND BALANCE	\$202,000
399	UNASSIGNED FUND BALANCE	\$0

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**Total Sanitary Sewer Outfall Fund Revenue**                      **\$702,000**

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**Expenditure**

406	ADMINISTRATION & COLLECTION	\$10,000
427	SEWER SYSTEM MAINTENANCE	\$150,000
429	CAPITAL & OPERATING EXPENSES	\$492,000
465	CAPITAL OUTLAY	\$50,000
492	INTERFUND TRANSFERS	\$0
493	RESERVES/FUND BALANCE	\$0
499	UNEXPENDED FUND BALANCE	\$0

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**Total Sanitary Sewer Outfall Fund Expenditure**                      **\$702,000**

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**East Norriton Township**  
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**030 Capital Reserve Fund**

Revenue

301	REAL ESTATE TAXES	\$340,250
341	INTEREST EARNED	\$1,000
351	INTERGOVERNMENTAL & GRANTS	\$2,500
363	DEPT EARNINGS - HIGHWAY	\$5,000
381	MISCELLANEOUS	\$15,000
391	INTERFUND TRANSFERS	\$0
393	BOND & NOTE PROCEEDS	\$0
398	RESERVES/FUND BALANCE	\$102,317
399	UNASSIGNED FUND BALANCE	\$0

<b>Total Capital Reserve Fund Revenue</b>	<b>\$466,067</b>
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Expenditure

402	FINANCE	\$10,000
409	FACILITY MAINTENANCE	\$95,500
411	POLICE - GENERAL	\$17,300
412	FIRE PROTECTION	\$0
413	POLICE - VEHICLE	\$44,000
414	PLANNING & ZONING	\$16,460
431	HIGHWAY - GENERAL	\$0
437	REPAIRS-MACH/EQUIP	\$11,987
465	CAPITAL OUTLAY	\$243,500
490	OTHER FINANCING USES	\$0
492	INTERFUND TRANSFERS	\$0
493	RESERVES/FUND BALANCE	\$27,320
499	UNEXPENDED FUND BALANCE	\$0

<b>Total Capital Reserve Fund Expenditure</b>	<b>\$466,067</b>
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**East Norriton Township  
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**031 Traffic Impact Fee Fund**

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**Revenue**

341	INTEREST EARNED	\$1,500
381	MISCELLANEOUS	\$0
398	RESERVES/FUND BALANCE	\$575,340
399	UNASSIGNED FUND BALANCE	\$0

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<b>Total Traffic Impact Fee Fund Revenue</b>		<b>\$576,840</b>
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**Expenditure**

433	HIGHWAY - STREET SIGNS	\$15,000
438	REPAIRS/MAINT - ROADWAYS	\$561,840
493	RESERVES/FUND BALANCE	\$0
499	UNEXPENDED FUND BALANCE	\$0

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<b>Total Traffic Impact Fee Fund Expenditure</b>		<b>\$576,840</b>
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**East Norriton Township  
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**035 Highway Aid Fund**

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**Revenue**

341	INTEREST EARNED	\$450
351	INTERGOVERNMENTAL & GRANTS	\$426,105
381	MISCELLANEOUS	\$0
391	INTERFUND TRANSFERS	\$0
393	BOND & NOTE PROCEEDS	\$0
398	RESERVES/FUND BALANCE	\$0
399	UNASSIGNED FUND BALANCE	\$0

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Total Highway Aid Fund Revenue		\$426,555
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**Expenditure**

429	CAPITAL & OPERATING EXPENSES	\$150,000
430	HIGHWAY - ADMIN	\$69,834
432	HIGHWAY - SNOW/ICE REMOVAL	\$72,500
433	HIGHWAY - STREET SIGNS	\$34,000
436	HIGHWAY - STORM SEWERS	\$7,500
437	REPAIRS-MACH/EQUIP	\$22,000
438	REPAIRS/MAINT - ROADWAYS	\$64,500
493	RESERVES/FUND BALANCE	\$6,221
499	UNEXPENDED FUND BALANCE	\$0

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Total Highway Aid Fund Expenditure		\$426,555
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**East Norriton Township**  
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**055 Police Post Retirement Health**

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**Revenue**

341	INTEREST EARNED	\$2,000
381	MISCELLANEOUS	\$0
391	INTERFUND TRANSFERS	\$0
398	RESERVES/FUND BALANCE	\$76,000
399	UNASSIGNED FUND BALANCE	\$0

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<b>Total Police Post Retirement Health Revenue</b>		<b>\$78,000</b>
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**Expenditure**

484	EMPLOYEE BENEFITS	\$78,000
492	INTERFUND TRANSFERS	\$0
493	RESERVES/FUND BALANCE	\$0
499	UNEXPENDED FUND BALANCE	\$0

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<b>Total Police Post Retirement Health Expenditure</b>		<b>\$78,000</b>
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**East Norriton Township**  
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**060 Police Pension**

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**Revenue**

341	INTEREST EARNED	\$1,015,000
351	INTERGOVERNMENTAL & GRANTS	\$348,707
381	MISCELLANEOUS	\$137,500
391	INTERFUND TRANSFERS	\$354,486
398	RESERVES/FUND BALANCE	\$0
399	UNASSIGNED FUND BALANCE	\$0

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<b>Total Police Pension Revenue</b>		<b>\$1,855,693</b>
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**Expenditure**

484	EMPLOYEE BENEFITS	\$793,250
493	RESERVES/FUND BALANCE	\$1,062,443
499	UNEXPENDED FUND BALANCE	\$0

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<b>Total Police Pension Expenditure</b>		<b>\$1,855,693</b>
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**065 Non-Uniformed Employee Pension**

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**Revenue**

341	INTEREST EARNED	\$444,788
351	INTERGOVERNMENTAL & GRANTS	\$0
381	MISCELLANEOUS	\$90,000
391	INTERFUND TRANSFERS	\$317,716
398	RESERVES/FUND BALANCE	\$0
399	UNASSIGNED FUND BALANCE	\$0

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<b>Total Non-Uniformed Employee Pension Revenue</b>		<b>\$852,504</b>
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**Expenditure**

484	EMPLOYEE BENEFITS	\$473,772
493	RESERVES/FUND BALANCE	\$378,732
499	UNEXPENDED FUND BALANCE	\$0

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<b>Total Non-Uniformed Employee Pension Expenditure</b>		<b>\$852,504</b>
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