



East Whiteland Township

2016 Approved Budget

December 9, 2015

Major Taxes to be Collected in 2016 - Summary

General Fund

	<u>2016 Budget</u>	<u>2015 Projection</u>	<u>2015 Budget</u>	<u>2014 Actual</u>	<u>2013 Actual</u>
<u>Real Estate Tax:</u> The current real estate tax rate for general purposes is 0.445 mils. (The tax rate represents cents on each \$1,000 of assessed property valuation.)					
Real Estate Assessments - per Chester County Assessment Office	\$ 1,438,029,865	\$ 1,381,410,991	\$ 1,336,976,765	\$ 1,300,000,000	\$ 1,339,489,503
Assessed valuation from 1/15/15 audit plus \$11M for Worthington assessment = 11,000,000+1,353,886,273=1,364,886,273					
Real Estate Taxes: <u>(Assumes no tax rate increase)</u>	633,524	608,581	589,005	572,715	590,112
<u>Less: 2% Discount, for early payment</u>	(12,670)	(12,172)	(11,780)	(11,454)	(11,802)
Real Estate Taxes to be collected for General Purposes	<u>\$ 620,854</u>	<u>\$ 596,409</u>	<u>\$ 577,225</u>	<u>\$ 561,261</u>	<u>\$ 578,310</u>
				<u>\$ 927,764</u>	

01301 30170 **Real Estate Transfer Taxes:** Township share of transfer tax is 1/2%.

Estimated Real Estate Transactions	\$ 1,719,789,039	\$ 1,999,541,390	\$ 1,300,000,000	\$ 2,127,411,144	\$ 1,318,073,836
Real Estate Taxes: (Real Estate Transfer Tax @ 1/2%) on 1,000	765,306	889,796	578,500	946,698	586,543
<u>Less: 2% Commission withheld by County</u>	(15,306)	(17,796)	(11,570)	(18,934)	(11,731)
<u>Add: Other major transactions - TBD</u>	-	-	-	-	-
Real Estate Transfer Taxes to be collected for General Purposes	<u>\$ 750,000</u>	<u>\$ 872,000</u>	<u>\$ 566,930</u>	<u>\$ 927,764</u>	<u>\$ 574,812</u>

01310 31021 **Earned Income Tax (EIT):** The current tax is 0.5%.

<u>EIT - 2015 budget based on 2014 forecast (Assumes no tax rate increase)</u>	<u>\$ 5,400,000</u>	<u>\$ 5,200,000</u>	<u>\$ 5,200,000</u>	<u>\$ 5,014,880</u>	<u>\$ 4,693,510</u>
<u>Less: Assessment from Chester County Tax Collection Committee</u>	\$(1,057)	\$(1,057)	\$(1,057)	\$(1,057)	\$(1,057)
<u>Less: Keystone tax collection fee @ 1.35%</u>	\$(72,900)	\$(70,200)	\$(70,200)	\$(67,701)	\$(66,755)
Earned Income Taxes less Collection Fees	<u>\$ 5,326,043</u>	<u>\$ 5,128,743</u>	<u>\$ 5,128,743</u>	<u>\$ 4,946,122</u>	<u>\$ 4,625,697</u>

01310 31051 **Local Services Tax (LST):** The current tax is \$52.00 / yr.

Avg. # of employees in township earning > \$12,000	22,500	21,153.85	22,500	20,671	19,315.83
LST Tax: (Number of Employees @ \$52.00/employee)	1,170,000	1,100,000	1,170,000	1,074,886	1,004,423
LST Taxes	1,170,000	1,100,000	1,170,000	1,074,886	1,004,423
<u>Less: Keystone collection fees (1.35%)</u>	\$(15,795)	\$(14,850)	\$(15,795)	\$(14,511)	\$(14,286)
LST Taxes less Collection Fees	<u>\$ 1,154,205</u>	<u>\$ 1,085,150</u>	<u>\$ 1,154,205</u>	<u>\$ 1,060,375</u>	<u>\$ 990,137</u>

East Whiteland Township - 2016 Budget Summaries and Fund Balances

2016 Budgets	Major Governmental Funds		Proprietary Funds		Non-Major Governmental Funds			Fiduciary	Total
	General Fund	Capital Improv. Fund	Sewer Fund	Sewer Fund Reserve	Park Develop. Fund	Street Light Fund	State Fund	OPEB Trust Fund	All Funds
Budgeted Revenues	\$ 11,119,086	\$ 309,038	\$ 2,948,113	\$ 408,000	\$ 1,250	\$ 10,733	\$ 325,441	\$ -	\$ 15,121,661
Budgeted Transfers In	325,480	-	-	-	-	-	-	50,000	375,480
Borrowing - Bond Issue	-	-	-	-	-	-	-	-	-
Less: Budgeted Expenditures	(11,885,482)	(589,556)	(3,865,976)	(2,046,000)	(100,000)	(7,700)	-	-	(18,494,714)
Less: Budgeted Transfers Out	(50,000)	-	-	-	-	-	(325,480)	-	(375,480)
Net Change in Fund Balance	\$ (490,916)	\$ (280,518)	\$ (917,863)	\$ (1,638,000)	\$ (98,750)	\$ 3,033	\$ (39)	\$ 50,000	\$ (3,373,053)

2014 Projected Fund Balances	Major Governmental Funds		Proprietary Funds		Non-Major Governmental Funds			Fiduciary	Total
	General Fund	Capital Improv. Fund	Sewer Fund	Sewer Fund Reserve	Park Develop. Fund	Street Light Fund	State Fund	OPEB Trust Fund	All Funds
Projected Fund Balance - Beginning of Year	\$ 3,673,128	\$ 2,887,296	\$ 2,052,908	\$ 4,184,006	\$ 325,857	\$ 24,802	\$ 200	\$ 1,342,500	\$ 14,490,698
Net Change in Fund Balance	(490,916)	(280,518)	(917,863)	(1,638,000)	(98,750)	3,033	(39)	50,000	(3,373,053)
Projected Fund Balance - End of Year (12/31/16)	\$ 3,182,212	\$ 2,606,778	\$ 1,135,045	\$ 2,546,006	\$ 227,107	\$ 27,835	\$ 161	\$ 1,392,500	\$ 11,117,645

General Fund Balance (% of Expenses)

Target per Policy	17%
12/31/16 % Budgeted	27%

EAST WHITELAND TOWNSHIP - 2014/ 2015 / 2016 STAFFING

	2013 Actual Positions	2014 Actual Positions	2015 budget Positions	2015 Total Approved	2016 Total Budget	FTE	2016 Budget vs Approved
Full-time Staff	3	3	4	5	5		0
Part-time Receptionists	2	2	2	2	2	1	0
Interns Seasonal				2	2		0
Police:							
Full-time Officers	19	20	20	20	20		0
Full-time Support/Admin Staff	2	2	2	2	2		0
Full-time Support/IT Staff	0	1	1	1	1		0
Part-time Officers	13	12	14	14	13	2.25	-1
Fire:							
Full-time EMT's/Firefighter	9	9	10	10	10		0
Part-time EMT's/Firefighters	10	10	11	11	11	2.75	0
Codes & Inspections:							
Full-time Inspectors/Codes Enforce.	5	5	5	5	5		0
Full-time Support Staff	1	1	1	1	1		0
Parks and Rec:							
Seasonal Workers - Counselors	17	17	19	22	20	1	-2
Public Works (General):							
Full-time Workers incl Director	7	7	8	8	8		0
Full-time Mechanic	1	1	1	1	1		0
Summer /Seasonal	0	0	0	0	2	0.5	2
Winter / Seasonal (3 month)					2	0.5	2
Public Works (Sewer):							
Full-time Workers	3	3	4	4	4		0
Full-time Support Staff	1	1	1	1	1		0
New Asst Director	0	0	0	0	1		1
Total Employees							
Full-time	51	53	57	58	59		1
Seasonal (incl interns)	17	17	19	24	26	2	2
Part-time	25	24	27	27	26	6	-1
Totals	93	94	103	109	111		2

EAST WHITELAND TOWNSHIP
2016 General Fund Budget Summary - By Department

	2015 Budget	2015 Projection	Variance - 2015 Proj vs 2015 Budget - Better/(Worse)	2016 Budget	% of 2016 Total Budget	\$ Increase 2016 vs. 2015 Budget	% Increase 2016 vs. 2015 Budget
Real Estate	\$ 585,225	\$ 1,624,291	\$ 1,039,066	\$ 628,854	5.5%	\$ 43,629	7.5%
Transfer Taxes	566,930	1,050,000	483,070	800,000	7.0%	233,070	
Taxes - EIT	5,200,000	5,200,000	-	5,400,000	47.2%	200,000	3.8%
Taxes - LST	1,170,000	1,100,000	(70,000)	1,170,000	10.2%	-	
Total for Permits, Licenses, Fees, Other	2,585,050	1,096,495	(1,488,555)	1,915,500	16.7%	(669,550)	-25.9%
Fines	160,000	184,000	24,000	160,000	1.4%	-	0.0%
Interest & Rents	16,500	23,000	6,500	32,650	0.3%	16,150	97.9%
Pension Aid, State Shared Rev.	396,083	409,306	13,223	425,083	3.7%	29,000	7.3%
Grants	587,000	17,000	(570,000)	587,000	5.1%	-	0.0%
Liquid Fuels - State Funds	279,122	279,122	-	325,480	2.8%	46,358	16.6%
TOTAL REVENUES	\$ 11,545,910	\$ 10,983,214	\$ (562,696)	\$ 11,444,566	100.0%	\$ (101,343)	-0.9%
EXPENSES							
Administration, Executive, Audits	\$ 739,209	\$ 745,671	\$ 6,462	\$ 782,911	6.6%	\$ 43,703	5.9%
Tax Collection	98,788	98,787	(0)	101,488	0.9%	2,700	2.7%
Legal Services	95,500	177,000	81,500	148,050	1.3%	52,550	55.0%
Engineer	188,400	358,400	170,000	188,400	1.6%	-	0.0%
Municipal Bldg.	53,140	55,522	2,382	58,336	0.5%	5,196	9.8%
Police	4,842,270	4,887,591	45,321	4,879,661	41.4%	37,390	0.8%
Fire Protection	1,706,656	1,781,019	74,363	1,860,235	15.8%	153,580	9.0%
Codes & Inspections / Planning & Zoning	845,369	815,659	(29,710)	820,645	7.0%	(24,724)	-2.9%
Emergency Management	6,100	6,100	-	11,300	0.1%	5,200	85.2%
Solid Waste Coll. & Disposal	16,900	22,100	5,200	24,100	0.2%	7,200	42.6%
Public Works	2,153,834	1,782,543	(371,291)	2,067,322	17.5%	(86,512)	-4.0%
Planning & Zoning	104,989	126,739	21,750	183,754	1.6%	78,765	75.0%
Community Development & Library	51,253	51,253	-	51,253	0.4%	-	0.0%
Misc. Other Expenditures & Refunds	16,150	81,680	65,530	13,250	0.1%	(2,900)	-18.0%
Debt Service	440,114	440,114	-	505,560	4.3%	65,446	
Fireman's Relief Fund	100,000	100,000	-	100,000	0.8%	-	0.0%
Total Expenses	\$ 11,458,672	\$ 11,530,178	\$ 71,507	\$ 11,796,265	100.0%	\$ 337,593	2.95%
Transfers to Other Funds	\$ 300,000	\$ 1,400,000	\$ 1,100,000	\$ 50,000		\$ (250,000)	
NET CHANGE:							
REVENUE LESS EXPENSES & TRANSFERS	\$ (212,762)	\$ (1,946,965)	\$ (1,734,203)	\$ (401,699)		\$ (188,937)	

EAST WHITELAND TOWNSHIP

12/22/2015 15:11

<u>General Fund - Summary</u>	<u>2015 Budget</u>	<u>2015 Projection</u>	<u>2016 Budget</u>	<u>2016 vs. 2015 Budget</u>	
				<u>\$ Change</u>	<u>% Change</u>
Revenue	11,266,788	10,704,092	11,119,086	(147,701)	-1.31%
Transfers In	279,122	279,122	325,480	46,358	16.61%
Total Revenue	11,545,910	10,983,214	11,444,566	(101,343)	
<u>Less: Expenses</u>	<u>(11,554,044)</u>	<u>(11,629,116)</u>	<u>(11,885,482)</u>	<u>(331,438)</u>	2.87%
Net Deficit	(8,135)	(645,903)	(440,916)	(432,781)	
<u>Less: Transfers Out</u>	<u>(300,000)</u>	<u>(1,400,000)</u>	<u>(50,000)</u>	<u>250,000</u>	-83.33%
<u>Net Change in Fund Balances</u>	<u>(308,135)</u>	<u>(2,045,903)</u>	<u>(490,916)</u>	<u>(182,781)</u>	
incr / (decr)					

2016 General Fund Budget Summary - By Major Revenue / Expense Category

	<u>2015 Budget</u>	<u>2015 Projection</u>	<u>2016 Budget</u>	<u>2016 vs. 2015 Budget</u>	
				<u>\$ Change</u>	<u>% Change</u>
<u>REVENUE - GENERAL FUND</u>					
EIT (Earned Income Tax)	5,200,000	5,200,000	5,400,000	200,000	3.8%
LST (Local Services Tax)	1,170,000	1,100,000	1,170,000	0	0.0%
Real Estate Transfer Taxes	566,930	1,050,000	800,000	233,070	41.1%
Real Estate Taxes (Current)	577,235	600,162	620,854	43,619	7.6%
Building / Electrical / Plumbing Permits	1,975,000	1,365,000	1,475,000	(500,000)	-25.3%
Pension Aid from State	283,000	301,904	302,000	19,000	6.7%
Liquid Fuels Funds from State	279,122	279,122	325,480	46,358	16.6%
Cable Franchise Fees	202,000	217,000	220,000	18,000	8.9%
Fines - Motor Vehicle and Ordinances	160,000	184,000	160,000	0	0.0%
Engineering Fees - Reimbursed	100,000	145,000	-	(100,000)	-100.0%
Police Extra Duty Detail (EDD)	61,600	140,000	70,400	8,800	14.3%
Fire Relief Aid from State	100,000	94,319	100,000	0	0.0%
Interest Earnings	4,500	8,000	8,650	4,150	92.2%
Grants (ARLE, Police, Comp Plan)	587,000	17,000	587,000	0	0.0%
204408 Contracted Police Services (reimb.)	40,600	56,575	-	(40,600)	-100.0%
All other revenue items	246,558	226,632	205,182	(41,376)	-16.8%
Total Revenue	11,553,545	10,984,714	11,444,566	(108,979)	-0.9%

EXPENSES - GENERAL FUND

Total Salaries/Wages/Longevity Pay/Overtime/Payouts/ FICA:

Admin / Executive (Salary, Longevity)	362,882	362,714	362,693	(189)	-0.1%
Police Dept. (Salary, FICA, Reg. O/T)	2,600,551	2,600,551	2,679,225	78,674	3.0%
Police/Admin - I/T Support	66,366	66,366	68,356	1,990	3.0%
Police - Extra Duty Detail & Grant O/T	69,600	125,000	78,000	8,400	12.1%
Codes & Inspections (Salary, Longevity)	421,886	421,886	437,466	15,580	3.7%
Planning	-	-	90,426	90,426	0.0%
Public Works (excl. Sewer)	559,831	580,870	664,361	104,530	18.7%
Fire Dept. (F/T and P/T)	965,124	1,080,207	1,148,280	183,156	19.0%
Summer Rec Program (Seasonal P/T)	24,596	27,413	25,239	643	2.6%
Total	5,070,835	5,265,007	5,554,045	483,209	9.5%

2016 General Fund Budget Summary - By Major Revenue / Expense Category

	2015 Budget	2015 Projection	2016 Budget	2016 vs. 2015 Budget	
				\$ Change	% Change
<u>Total Medical Insurance/Health Costs (including retirees):</u>					
Admin / Executive	110,370	107,000	151,785	41,415	37.5%
Police Dept.	827,180	850,000	928,914	101,734	12.3%
Codes & Inspections	175,710	146,000	162,970	(12,740)	-7.3%
Planning	-	-	25,000	25,000	0.0%
Public Works	303,086	297,000	329,230	26,144	8.6%
Fire	240,720	200,000	200,720	(40,000)	-16.6%
<u>Total (excludes Sewer employees)</u>	<u>1,657,066</u>	<u>1,600,000</u>	<u>1,798,619</u>	<u>141,553</u>	<u>8.5%</u>
<u>Total Pension/Retirement Plan Costs</u>					
Admin / Executive	51,558	47,895	77,471	25,913	50.3%
Police Dept.	283,439	395,612	373,819	90,380	31.9%
Codes & Inspections	93,116	85,791	85,791	(7,325)	-7.9%
Public Works	129,552	114,388	114,388	(15,165)	-11.7%
Fire	87,251	77,802	85,040	(2,211)	-2.5%
<u>Total</u>	<u>644,916</u>	<u>721,488</u>	<u>736,508</u>	<u>91,592</u>	<u>14.2%</u>
<u>Total Vehicle, Machinery Purchases or Amortization</u>					
Admin	-	-	7,283	7,283	-
Police Dept.	162,000	162,000	177,250	15,250	9.4%
Codes and Licenses	37,643	37,643	41,400	3,757	0.0%
Planning	-	-	4,600	4,600	100.0%
Public Works	91,962	185,712	53,630	(38,332)	-41.7%
<u>Total</u>	<u>291,605</u>	<u>385,355</u>	<u>284,163</u>	<u>(7,442)</u>	<u>-2.6%</u>
<u>Total Vehicle Fuels</u>					
Admin / Executive	1,450	1,450	1,500	50	3.4%
Police Dept.	75,900	50,000	65,000	(10,900)	-14.4%
Codes & Inspections	13,530	12,500	12,500	(1,030)	-7.6%
Public Works	25,000	28,000	28,000	3,000	12.0%
Fire	6,600	5,500	5,500	(1,100)	-16.7%
<u>Total</u>	<u>122,480</u>	<u>97,450</u>	<u>112,500</u>	<u>(9,980)</u>	<u>-8.1%</u>
<u>Total Computer Equip Amortization - Replacements</u>					
Admin / Executive	36,235	59,035	18,695	(17,540)	-48.4%
Police Dept.	81,379	98,429	29,150	(52,229)	-64.2%
Codes & Inspections	32,243	2,643	16,313	(15,930)	-49.4%
Public Works	-	-	325	325	0.0%
<u>Total</u>	<u>149,857</u>	<u>160,107</u>	<u>64,483</u>	<u>(85,374)</u>	<u>-57.0%</u>
<u>Total Liability/Casualty Insurance</u>					
Admin / Executive	4,609	4,609	8,068	3,459	75.0%
Police Dept.	71,376	71,376	76,179	4,803	6.7%
Codes & Inspections	6,362	6,362	6,699	337	5.3%
Parks	3,378	3,378	3,149	(229)	-6.8%
Public Works	17,892	17,892	18,136	244	1.4%
Fire	20,851	20,851	22,679	1,828	8.8%
<u>Total</u>	<u>124,468</u>	<u>124,468</u>	<u>134,910</u>	<u>10,442</u>	<u>8.4%</u>

2016 General Fund Budget Summary - By Major Revenue / Expense Category

	2015 Budget	2015 Projection	2016 Budget	2016 vs. 2015 Budget	
				\$ Change	% Change
<u>Total Workers Comp Insurance</u>					
Admin / Executive	961	961	724	(237)	-24.7%
Police Dept.	63,782	63,782	52,114	(11,668)	-18.3%
Codes & Inspections	4,610	4,610	3,173	(1,437)	-31.2%
Public Works	25,159	25,159	20,850	(4,309)	-17.1%
Parks & Rec	218	218	200	(18)	-8.3%
Fire	63,490	63,490	58,719	(4,771)	-7.5%
Total	158,220	158,220	135,780	(22,440)	-14.2%
<u>Utilities (General Fund only)</u>					
Municipal Building (Electric/Water/Oil)	25,440	25,440	27,116	1,676	6.6%
Fire Hydrant Rental (Aqua Pa)	83,853	83,853	83,325	(528)	-0.6%
Garage (Electric)	8,400	8,400	10,980	2,580	30.7%
Street Lighting (Electric)	25,800	25,800	25,740	(60)	-0.2%
TrAHfc Signals (Electric)	9,000	9,000	8,000	(1,000)	-11.1%
Parks (Electric)	900	900	780	(120)	-13.3%
Telephone, incl. mobile (All Depts.)	50,285	50,285	51,635	1,350	2.7%
Total - Other Expenses	203,678	203,678	207,576	3,898	1.9%
<u>Legal Services</u>					
Township Solicitor (Lincke)	81,600	163,000	145,000	63,400	77.7%
Legal Services - Labor Attorney	8,500	28,000	25,000	16,500	194.1%
Court Reporters and misc. other legal	5,500	12,200	14,650	9,150	166.4%
Total	95,600	203,200	184,650	89,050	93.1%
<u>Other Expenses (excl. Transfers)</u>					
Township Civil Engineer	140,000	270,000	140,000	-	0.0%
Township Traffic Engineer	45,000	85,000	45,000	-	0.0%
Contribution to EW Fire Co.	155,000	155,000	155,000	-	0.0%
Road Maint (acct 71439) Liquid Fuels Projects	190,000	135,000	-	(190,000)	-100.0%
Computer Support all depts	151,437	151,437	120,576	-	-
Vehicle Maint. & Repair (all Depts.)	94,800	94,800	114,300	19,500	20.6%
Contribution Fireman's Relief Assoc.	100,000	100,000	100,000	-	0.0%
EIT and LST Tax Collection Fees	87,052	87,052	89,752	2,700	100.0%
Uniforms (Police/Fire/Pub.Works)	65,650	58,650	72,000	6,350	9.7%
Professional Services-Elect. Inspections	50,000	50,000	-	(50,000)	-100.0%
Library - Contribution	46,703	46,703	46,703	-	0.0%
Snow Removal salt	66,596	125,000	53,550	(13,046)	-
Traffic Signal Projects ("ARLE" grants)	445,000	-	515,000	70,000	0.0%
Debt Service	440,114	440,114	505,560	65,446	100.0%
All Other - Total	957,966	911,387	714,807	(243,159)	-25.4%
Total - Other Expenses	3,035,318	2,710,143	2,672,249	(363,070)	-12.0%

EAST WHITELAND TOWNSHIP
2016 Budget / 2015 Budget

GENERAL FUND (01)

Executive Summary

Projected Fund Balances	2014 Actual	2015 budget	2015 Projection	2016 budget
Revenues	11,078,617	11,545,910	10,983,214	11,444,566
less: Expenses	(10,139,234)	(11,554,044)	(11,629,116)	(11,885,482)
Net Surplus (Deficit)	939,383	(8,135)	(645,903)	(440,916)
Transfers Out - Cap Fund, OPEB	(300,000)	(300,000)	(1,400,000)	(50,000)
Net Change in Cash	639,383	(308,135)	(2,045,903)	(490,916)
Beginning Fund Balance	5,079,644	5,719,027	5,719,031	3,673,128
Ending Fund Balance	5,719,027	5,410,892	3,673,128	3,182,212

GENERAL FUND (01)

	2014 Actual	2015 Budget	2015 Projection	2016 Budget	2016 Offset Rev **	\$ Incr - 2016 vs. 2015 Budget	% Incr - 2016 vs. 2015 Budget
Revenues							
Real Estate Taxes							
01301 30110 Real Estate Tax - Current	\$ 581,904	\$ 577,225	\$ 600,162	\$ 620,854		\$ 43,629	8%
01301 30120 Real Estate Taxes - Prior Year	(79)	-	-	-		-	-
01301 30140 Real Estate Taxes - Delinquent	7,554	6,000	8,800	6,000		-	0%
01301 30160 Real Estate Taxes - Interim		2,000	329	2,000		-	0%
01301 30170 Real Estate Transfer Taxes	927,764	566,930	1,050,000	800,000		233,070	41%
Total for Real Estate Taxes	1,517,143	1,152,155	1,659,291	1,428,854		276,699	24%
Local Enabling Taxes							
01310 31021 Earned Income Tax (EIT)	5,014,880	5,200,000	5,200,000	5,400,000		200,000	4%
01310 31051 Local Services Tax (LST)	1,074,886	1,170,000	1,100,000	1,170,000		-	0%
Total for Local Enabling Taxes	6,089,766	6,370,000	6,300,000	6,570,000		200,000	3%
Licenses & Permits							
01321 32132 Junk Yard Licenses	-	-	400	-		-	-
01321 32180 Cable TV Franchise Fees	205,824	202,000	217,000	220,000		18,000	9%
Total for Licenses & Permits	205,824	202,000	217,400	220,000		18,000	9%

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GENERAL FUND (01)

		2014 Actual	2015 Budget	2015 Projection	2016 Budget	2016 Offset Rev **	\$ Incr - 2016 vs. 2015 Budget	% Incr - 2016 vs. 2015 Budget
<u>Fines</u>								-
01331 33111	Motor Vehicle / Ordinance Violations	149,685	114,000	150,000	125,000		11,000	10%
01331 33112	Violations of Ordinances	52,776	46,000	34,000	35,000		(11,000)	-24%
	Total for Fines	202,461	160,000	184,000	160,000		-	0%
<u>Interest Earnings</u>								-
01341 34101	Interest Earnings	4,721	4,500	8,000	8,650		4,150	92%
	Total for Interest	4,721	4,500	8,000	8,650		4,150	92%
<u>Rents</u>								-
01342 34220	Rent-Park House	12,000	12,000	12,000	12,000	**	-	0%
01342 34230	Rent-Mill Lane House	-	-	3,000	12,000	**	12,000	#DIV/0!
		12,000	12,000	15,000	24,000		12,000	100%
<u>State Shared Revenues</u>								-
01355 35501	Public Utility Realty Tax	8,433	8,383	8,383	8,383		-	0%
01355 35504	PA-Alcoholic Bev. Licenses	4,500	3,200	3,200	3,200		-	0%
01355 35505	PA Act 205 Pension Aid	282,706	283,000	301,904	302,000		19,000	7%
01355 35522	PA State-Recycling / County-Haz. Waste	1,033	1,500	1,500	11,500		10,000	667%
01355 35599	Foreign Fire Insurance Co's.	99,847	100,000	94,319	100,000		-	0%
	Total State Shared Revenues	396,519	396,083	409,306	425,083		29,000	7%
<u>Grants - County & Other Local</u>								-
01357 35702	Police Department Grants	11,826	15,000	15,000	15,000	**	-	0%
01357 35700	County & State Grants -Comprehensive Plan	187,188	50,000	-	50,000		-	-
01357 35700	Federal/Other Grants ARLE	-	520,000	-	520,000	**	-	-
01357 35703	Federal Grant FF	-	2,000	2,000	2,000		-	0%
	Total Grants	199,014	587,000	17,000	587,000		-	0%
<u>Contracted Local Intergovernmental Revenue</u>								-
01358 35810	Contracted Police Services Malvern	140,667	33,600	49,575	-	**	(33,600)	-100%
01358 35811	Contracted FireServices	6,796	7,000	7,000	-		(7,000)	-100%
	Total for Contracted Local Intergovt	147,463	40,600	56,575	-		(40,600)	-100%

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GENERAL FUND (01)

	2014 Actual	2015 Budget	2015 Projection	2016 Budget	2016 Offset Rev **	\$ Incr - 2016 vs. 2015 Budget	% Incr - 2016 vs. 2015 Budget
<u>Departmental Earnings - Fees</u>							
01361 36130 Sbdv & Lnd Dev Fees & Per	64,136	9,000	22,000	10,000		1,000	11%
01361 36132 Engineering Services Reimb.	57,218	100,000	145,000	-	**	(100,000)	-100%
01361 36133 Inspections Services Fees/Reimb.	-	50,000	-	-	**	(50,000)	-
01361 36134 Hearing Fees, Zoning, Cndtnl.	23,150	20,000	25,000	20,000		-	0%
01361 36150 Sale of Maps & Ordinances	198	500	500	500		-	0%
01361 36245 Certificates of Occupancy	21,519	10,000	10,000	10,000		-	0%
01361 36246 Erosion Control Permits	2,700	3,500	7,550	5,500		2,000	57%
Total for Departmental Earnings - Fees	168,921	193,000	210,050	46,000		(147,000)	-76%
<u>Departmental Earnings - Police/Fees</u>							
01362 36210 Extra Duty Details - Police	125,685	61,600	140,000	70,400	**	8,800	14%
01362 36211 Sale of Police Reports	6,249	5,800	5,800	6,000		200	3%
01362 36213 Security Alarm Fees - Police	20,100	8,000	20,000	8,000		-	0%
01362 36214 Fingerprinting	820	500	500	500		-	0%
Total for Police Dept Earnings - Fees	152,854	75,900	166,300	84,900	-	9,000	12%
<u>Departmental Earnings - Permits / Fees</u>							
01362 36215 Fire Alarm Fees - Fire Marshall	9,400	1,000	1,000	1,000		-	0%
01362 36220 Fire Marshall / Hazmat Permits	6,305	8,000	7,000	6,000		(2,000)	-25%
01362 36241 Building, Sign, FP Permits	1,005,333	1,400,000	1,000,000	1,000,000		(400,000)	-29%
01362 36242 Electrical Permits	207,145	300,000	160,000	200,000		(100,000)	-33%
01362 36243 Plumbing Permits	66,962	75,000	70,000	75,000		-	0%
01362 36247 Highway Occupancy Permits	1,100	3,000	6,000	3,000		-	0%
01362 36248 Mechanical Permits (new acct. in 2010)	262,379	200,000	135,000	200,000		-	0%
01362 36249 UCC (State Ed) Fees	2,428	2,500	2,500	2,500		-	0%
1363 36250							
Total for Dept Earnings - Permits/Fees	1,561,052	1,989,500	1,381,500	1,487,500	-	(502,000)	-25%
<u>Departmental Earnings - Recreation</u>							
01367 36700 Park Permit Fees	14,015	15,000	15,215	15,000		-	0%
01367 36701 Summer Rec Program Regist. Fees	19,075	18,000	17,355	18,000	**	-	0%
01367 36702 Sale of Discount Tickets	16,220	18,000	16,000	17,000	**	(1,000)	-6%
Total for Dept Earnings - Recreation	49,310	51,000	48,570	50,000		(1,000)	-2%

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GENERAL FUND (01)

	2014 Actual	2015 Budget	2015 Projection	2016 Budget	2016 Offset Rev **	\$ Incr - 2016 vs. 2015 Budget	% Incr - 2016 vs. 2015 Budget
<u>Miscellaneous Revenue</u>							
01380 38000 Other Miscellaneous Revenue	46,610	100	100	100		-	0%
01380 38001 Reimb-Park House Utilities	6,099	5,950	3,000	-	**	(5,950)	-100%
01380 38002 Other Non-Revenue Receipts	23,157	-	1,000	-		-	0%
01380 38005 Misc. Revenue - Police Dept.-Insur pymt	-	-	-	-		-	-
01380 38006 <u>Misc. Revenue - C&LS</u>	-	2,000	2,000	2,000		-	0%
Total for Miscellaneous Revenue	75,866	8,050	6,100	2,100		(5,950)	-74%
<u>Sale of General Fixed Assets</u>							
01391 39100 Sale of General Fixed Assets	33,279	25,000	25,000	25,000		-	0%
Total for Sale of Fixed Assets	33,279	25,000	25,000	25,000		-	0%
<u>Transfers from Other Funds</u>							
01392 39231 From Capital Improvement Fund	-	-	-	-		-	-
01392 39230 From Park Development Fund	-	-	-	-		-	-
01392 39235 From State Fund	262,424	279,122	279,122	325,480		46,358	17%
Total for Transfers from Other Funds	262,424	279,122	279,122	325,480		46,358	17%
01393 39330 Financing from Capital Leases							
TOTAL REVENUES	<u>\$11,078,617</u>	<u>\$11,545,910</u>	<u>\$10,983,214</u>	<u>\$11,444,566</u>		<u>\$ (101,343)</u>	-1%

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GENERAL FUND (01)

	2014 Actual	2015 Budget	2015 Projection	2016 Budget	2016 Offset Rev **	\$ Incr - 2016 vs. 2015 Budget	% Incr - 2016 vs. 2015 Budget
Expenses							
<u>Administration</u>							
01400 11000 Supervisors/Compensation	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500		\$ -	0%
01401 12100 Manager/Compensation	107,922	109,821	126,735	107,120		(2,701)	-2%
01401 14000 Office Personnel/Compensation	146,335	211,082	194,000	217,527		6,445	3%
01401 15300 Disability Insurance	1,893	2,900	2,900	3,090		190	7%
01401 15600 Health/Medical Insurance	99,353	85,290	80,000	100,445		15,155	18%
01401 15650 OPEB (Retiree Health)	34,295	25,080	27,000	51,340		26,260	105%
01401 15700 Drug & Alcohol Program	397	-	-	-		-	-
01401 15800 Life Insurance	1,182	1,280	1,280	1,550		270	21%
01401 16000 Pension/Retirement **	46,558	47,895	47,895	77,471	-	29,575	62%
01401 16100 FICA (Soc. Sec.) & Medicare	19,730	25,788	25,788	25,962		174	1%
01401 17000 Vacation Payouts	1,185	2,700	2,700	-		(2,700)	-100%
01401 18200 Longevity	4,004	4,368	4,368	2,548		(1,820)	-42%
01401 18300 Overtime	2,096	1,623	1,623	2,036		413	25%
01401 20000 Materials & Other Supplies	225	300	300	300		-	0%
01401 21000 Office Supplies	4,062	5,000	5,000	6,500		1,500	30%
01401 21300 Small Items of Equipment	-	200	200	-		(200)	-100%
01401 23100 Vehicle Fuel	1,201	1,450	1,450	1,500		50	3%
Total for Administration	477,938	532,277	528,739	604,888		72,611	14%
<u>Audits / Other Professional Services</u>							
01402 31010 Other Professional Services	375	10,000	20,000	17,000		7,000	70%
01402 31100 Auditing Services	18,000	18,188	18,188	20,550		2,363	13%
Total for Administration & Legislative	18,375	28,188	38,188	37,550		9,363	33%
<u>Tax Collection</u>							
01403 11300 EIT & EMS Tax Collection	84,073	87,052	87,052	89,752		2,700	3%
01403 11400 Tax Collector Compensation	7,000	7,000	7,000	7,000		-	0%
01403 16100 FICA (Tax Collector Compensation)	535	535	535	535		-	0%
01403 32500 Printing & Postage - R/E Taxes Collect.	1,319	3,000	3,000	3,000		-	0%
01403 35300 Bond Premium - Elected Tax Collect.	1,542	900	900	900		-	0%
01403 47500 Other Exp. - R/E Tax Collections	840	300	300	300		-	0%
Total for Tax Collection	95,309	98,788	98,787	101,488		2,700	3%

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GENERAL FUND (01)

	2014 Actual	2015 Budget	2015 Projection	2016 Budget	2016 Offset Rev **	\$ Incr - 2016 vs. 2015 Budget	% Incr - 2016 vs. 2015 Budget
<u>Legal Services</u>							
01404 31400 Township Solicitor Fees	118,162	81,600	140,000	120,000		38,400	47%
01404 31410 Labor Attorney Fees	1,947	8,500	28,000	20,000		11,500	135%
01404 31400 other	14,976	-	3,000	2,000		2,000	
01404 31800 Court Reporters Fees	7,312	5,500	6,000	6,050		550	10%
Total for Legal Services	142,397	95,500	177,000	148,050		52,550	55%
<u>Other General Administration</u>							
01406 31700 Banking/Management Fees	49	1,000	1,000	1,000		-	0%
01406 31900 Computer and Other Data Processing	28,616	31,419	31,419	30,430		(988)	-3%
01406 32100 Telephone Incl. Mobile	8,501	6,355	6,355	6,355		-	0%
01406 32500 Postage & Courier	4,435	4,295	4,295	4,295		-	0%
01406 32900 Electronic Communications	-	5,000	5,000	23,900		18,900	378%
01406 33100 Training, Conferences, Travel	3,310	8,800	8,800	8,600		(200)	-2%
01406 34000 Advertising, Printing & Binding	12,162	11,000	11,000	11,500		500	5%
01406 35200 Insurance - Liability & Property	5,835	4,609	4,609	8,068		3,459	75%
01406 35300 Bond Insurance - Treasurers	8,992	9,500	9,500	5,500		(4,000)	-42%
01406 35400 Workers Compensation Insurance	852	961	961	724		(237)	-25%
01406 37000 Office Equipment Maint.	4,569	4,960	4,960	5,000		40	1%
01406 37500 Vehicle Repair & Maint.	255	800	800	800		-	0%
01406 42000 Books, Subscriptions, Dues	7,947	8,010	8,010	8,323		313	4%
01406 70000 Amort - Computer, Software, Office	15,789	59,035	59,035	18,695		(40,340)	-68%
01406 74000 Amort - Vehicles / Major Equip.	302	23,000	23,000	-		(23,000)	-100%
01406 75000 Minor Equip - Expensed or Leased	-	-	-	7,283		7,283	-
Total for Other General Administration	101,614	178,744	178,744	140,473		(38,271)	-21%
<u>Engineering Services</u>							
01408 31300 Civil Engineer-ARRO	138,763	140,000	270,000	140,000		-	0%
01408 31310 Traffic Engineer- McMahon	41,515	45,000	85,000	45,000	10,000	-	0%
01408 31200 Other Exp	513	3,400	3,400	3,400	-	-	0%
Total for Engineering Services	180,791	188,400	358,400	188,400		-	0%

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GENERAL FUND (01)

		2014 Actual	2015 Budget	2015 Projection	2016 Budget	2016 Offset Rev **	\$ Incr - 2016 vs. 2015 Budget	% Incr - 2016 vs. 2015 Budget
<u>Municipal Buildings</u>								
01409 22600	Cleaning Supplies	1,597	2,000	2,000	2,000		-	0%
01409 23000	Utilities - Fuel, Electric & Water	25,744	25,440	25,440	27,116		1,676	7%
01409 31600	Janitorial Services	16,431	15,000	15,000	15,520		520	3%
01409 37300	Bldg. Repair & Maint.	12,825	8,700	8,700	8,700		-	0%
01409 43010	R/E Tax Mill Lane	-	-	2,382	3,000		3,000	0%
01409 44500	Other Contracted Services (new acct in 2013)	16,781	2,000	2,000	2,000		-	0%
01409 75000	<u>Purchase of Minor Furn. & Equipment</u>	<u>1,532</u>	<u>-</u>	<u>-</u>	<u>-</u>		<u>-</u>	<u>-</u>
	Total for Municipal Bldg.	74,910	53,140	55,522	58,336		5,196	10%
<u>Police</u>								
01410 12000	Salaries - Dept. Supervisors	329,797	340,187	340,187	353,624		13,437	4%
01410 13000	Salaries/Wages - F/T Police Officers	1,495,667	1,575,943	1,575,943	1,634,233		58,290	4%
01410 13010	Salaries/Wages - F/T Tech. Support Stage	65,199	66,366	66,366	68,356		1,990	3%
01410 13150	Salaries/Wages - P/T Police Officers	137,984	184,336	184,336	193,350		9,014	5%
01410 13200	Sal./Wages- Mechanic (Alloc.) - new acct. in	22,315	22,552	22,552	23,924		1,372	6%
01410 14000	Wages - Office Personnel	131,847	136,518	136,518	131,295		(5,223)	-4%
01410 14500	Overtime - Extra Duty Detail **	91,043	54,600	110,000	63,000	70,400	8,400	15%
01410 14600	Overtime - Grants **	12,582	15,000	15,000	15,000	15,000	-	0%
01410 15300	Disability Insurance	14,930	21,000	21,000	15,600		(5,400)	-26%
01410 15600	Health/Medical Insurance	690,783	677,180	700,000	738,180		61,000	9%
01410 15650	OPEB (Retirees)	157,963	150,000	150,000	190,734		40,734	27%
01410 15700	Drug & Alcohol Program	3,907	3,388	3,388	3,388		-	0%
01410 15800	Life Insurance	10,749	12,300	12,300	10,500		(1,800)	-15%
01410 16000	Pension/Retirement **	285,126	395,612	395,612	373,819	139,951	(21,793)	-6%
01410 16100	FICA (Soc. Sec.) & Medicare	186,873	201,901	201,901	207,849		5,948	3%
01410 16200	Unemployment Compensation	-	-	-	-		-	-
01410 16400	Physical & Psychol. Exams.	-	1,000	1,000	1,000		-	0%
01410 17000	Vacation Payout	1,980	1,500	1,500	3,500		2,000	133%
01410 17001	Personal Days/Chart Time - Payout	8,563	15,000	15,000	17,000		2,000	13%
01410 18200	Longevity	111,455	104,610	104,610	99,248		(5,362)	-5%
01410 18300	Overtime - Regular	16,993	35,000	35,000	30,000		(5,000)	-14%
01410 18301	Overtime - Fire Arms Training	7,475	15,250	15,250	10,250		(5,000)	-33%
01410 18400	Shift Differential	10,200	10,200	10,200	10,200		-	0%
01410 18500	Holiday Pay	44,473	43,164	43,164	46,000		2,836	7%
01410 18700	Overtime - Court Time	8,888	15,000	15,000	15,000		-	0%

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GENERAL FUND (01)

	2014 Actual	2015 Budget	2015 Projection	2016 Budget	2016 Offset Rev **	\$ Incr - 2016 vs. 2015 Budget	% Incr - 2016 vs. 2015 Budget
Police (Cont.)							
01410 18800	Shift Supervisor Pay	3,591	4,000	4,000	3,000	(1,000)	-25%
01410 19000	Other Pay (incl. Back-pay)	63,881	-	-	-	-	-
01410 20000	Material & Supplies - General	881	4,000	4,000	2,500	(1,500)	-38%
01410 20001	Material & Supplies -Fire Arms Training	-	2,000	2,000	2,000	-	0%
01410 20002	Material & Supplies - Police ERT	-	-	-	-	-	-
01410 21000	Office Supplies	3,721	5,000	5,000	5,000	-	0%
01410 21200	Photo Supplies	-	-	-	-	-	-
01410 21300	Small Items of Equipment	1,836	5,200	5,200	4,000	(1,200)	-23%
01410 23100	Vehicle Fuel	69,407	75,900	50,000	65,000	(10,900)	-14%
01410 23800	Police Uniforms - General	22,228	32,000	25,000	34,000	2,000	6%
01410 23900	Ammunition, Firearms & Similar Supplies	6,159	12,000	12,000	12,000	-	0%
01410 24200	Investigation Expenses	3,956	6,600	6,600	6,158	(442)	-7%
01410 31400	Legal Services	375	2,000	2,000	2,000	-	0%
01410 31900	Computer Support, Maint., S/W	52,247	69,902	69,902	45,142	(24,760)	-35%
01410 32100	Telephone incl. Mobile	31,289	31,695	31,695	31,655	(40)	0%
01410 32500	Postage & Courier	677	650	650	1,000	350	54%
01410 32700	Radio Communications & Pagers	1,258	3,500	3,500	3,500	-	0%
01410 33100	Training, Conferences, Travel	4,693	9,000	9,000	8,000	(1,000)	-11%
01410 33101	Fire Arms - Training / Travel	-	1,000	1,000	1,000	-	0%
01410 34000	Advertising, Printing, & Binding	2,885	4,400	4,400	4,000	(400)	-9%
01410 35200	Insurance - Liability & Property	60,904	71,376	71,376	76,179	4,803	7%
01410 35400	Workers Compensation Insurance	56,569	63,782	63,782	52,114	(11,668)	-18%
01410 37000	Office Equip. Maintenance	614	2,660	2,660	2,660	-	0%
01410 37400	Other Equipment Maint. & Repair	4,351	4,500	4,500	11,500	7,000	156%
01410 37500	Veh. Repair & Maintenance	44,493	43,000	43,000	52,000	9,000	21%
01410 42000	Dues, Subscriptions, Books	2,880	6,070	6,070	6,070	-	0%
01410 47500	Other (Misc.) Expenses	-	-	-	-	-	-
01410 70000	Amort - Computer,Office Equip Replacement	83,831	98,429	98,429	29,150	(69,279)	-70%
01410 73000	Cap. Purch. - Bldg, Improvements **	25,937	10,000	10,000	10,000	-	0%
01410 74000	Amort - Vehicles / Major Equip Replacement	99,048	152,000	152,000	138,100	(13,900)	-9%
01410 75000	Cap. Purch. - Minor Equip & Leases	8,174	24,000	24,000	16,883	(7,117)	-30%
	Total for Police	4,502,677	4,842,270	4,887,591	4,879,661	37,390	1%
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GENERAL FUND (01)

		2014 Actual	2015 Budget	2015 Projection	2016 Budget	2016 Offset Rev **	\$ Incr - 2016 vs. 2015 Budget	% Incr - 2016 vs. 2015 Budget
<u>Fire Protection</u>								
01411 12000	Salaries - Dept. Supervisors	46,532	47,364	47,364	48,785		1,421	3%
01411 13000	Sal./Wages-Full-time Profess. Staff	599,692	646,452	730,000	761,664		115,212	18%
01411 13150	Sal./Wages-P/T Staff	205,969	151,780	182,000	204,904		53,124	35%
01411 15300	Disability Insurance	4,742	6,627	6,627	4,562		(2,065)	-31%
01411 15600	Health/Medical Insurance	267,152	240,720	200,000	200,720		(40,000)	-17%
01411 15700	Drug & Alcohol Program	772	788	788	788		-	0%
01411 15800	Life Insurance	3,999	4,842	4,842	5,264		422	9%
01411 16000	Pension/Retirement **	85,251	77,802	77,802	85,040	73,659	7,238	9%
01411 16100	FICA (Soc. Sec.) & Medicare	69,012	68,585	69,900	81,601		13,016	19%
01411 16200	Unemployment Compensation	-	-	-	-		-	-
01411 16400	Physical & Psychol. Exams.	4,978	6,900	6,900	6,300		(600)	-9%
01411 17000	Vacation Payouts	851	876	876	876		-	0%
01411 18200	Longevity Pay	13,052	14,197	14,197	14,924		727	5%
01411 18300	O/T	2,461	2,222	2,222	2,222		-	0%
01411 18500	Holiday Pay	32,852	33,648	33,648	33,304		(344)	-1%
01411 20000	Materials & Supplies	44	1,900	1,900	1,900		-	0%
01411 21000	Office Supplies	-	250	250	250		-	0%
01411 21300	Small Items of Equipment	-	300	300	300		-	0%
01411 23100	Vehicle Fuels	4,186	5,500	5,500	5,500		-	0%
01411 23800	Uniforms	20,691	27,200	27,200	30,000		2,800	10%
01411 31900	Computers Services	7,806	24,474	24,474	21,509		(2,965)	-12%
01411 32100	Telephone incl. Mobile	361	-	-	-		-	-
01411 33100	Training - Outside, Conferences, Travel	3,409	5,100	5,100	12,700		7,600	149%
01411 33103	Training - In-House Fire Academy Train.	-	2,000	2,000	2,000		-	0%
01411 34000	Advertising, Printing & Binding	-	250	250	250		-	0%
01411 35200	Insurance - Liability & Property	26,951	20,851	20,851	22,679		1,828	9%
01411 35400	Workers Compensation Insurance	48,138	63,490	63,490	58,719	-	(4,771)	-8%
01411 36300	Hydrant Rental	82,944	83,853	83,853	83,325		(528)	-1%
01411 37500	Vehicle Repair & Maint.	658	1,000	1,000	1,000		-	0%
01411 42000	Books, Subscriptions & Dues	2,905	3,885	3,885	3,925		40	1%
01411 52300	E.W. Fire Company Contribution	91,012	155,000	155,000	155,000		-	0%
01411 52400	Malvern Fire Co. Contribution	6,300	6,300	6,300	6,300		-	0%
01411 70000	Amort - Computer,Office Replacements	-	2,500	2,500	3,925		1,425	57%
01411 75000	Minor Equip - expensed or leased	-	-	-	-		-	-
	Total for Fire Protection	1,632,720	1,706,656	1,781,019	1,860,235		153,580	9%

** Indicates an Expense that has offsetting Revenue.

GENERAL FUND (01)

		2014 Actual	2015 Budget	2015 Projection	2016 Budget	2016 Offset Rev **	\$ Incr - 2016 vs. 2015 Budget	% Incr - 2016 vs. 2015 Budget
<u>Codes & Inspections</u>								-
01413 12000	Salaries - Department Supervisor	46,532	47,364	47,364	48,785		1,421	3%
01413 13000	Sal./Wages-Professional Staff	259,889	269,980	269,980	280,056		10,076	4%
01413 13200	Sal./Wages- Mechanic (Alloc.) - new acct. in	5,579	5,807	5,807	5,981		174	3%
01413 14000	Wages - Office Personnel	52,724	53,667	53,667	55,277		1,610	3%
01413 15300	Disability Insurance	2,996	3,572	3,572	2,681		(891)	-25%
01413 15600	Health/Medical Insurance	145,875	160,630	130,000	145,630		(15,000)	-9%
01413 15650	OPEB (Retiree Benefits)	15,598	15,080	16,000	17,340		2,260	15%
01413 15700	Drug & Alcohol Program	175	-	-	-		-	-
01413 15800	Life Insurance	2,125	1,452	1,452	1,698		246	17%
01413 16000	Pension/Retirement **	77,597	85,791	85,791	85,791	29,463	-	0%
01413 16100	FICA (Soc. Sec.) & Medicare	29,514	29,953	29,953	31,550		1,597	5%
01413 16400	Physical Exams	-	-	-	1,200		1,200	-
01413 17000	Vacation Payouts	8,889	3,000	3,000	6,500		3,500	117%
01413 18200	Longevity Pay	11,336	9,490	9,490	10,192		702	7%
01413 18300	Overtime	-	5,625	5,625	5,625		-	0%
01413 21000	Office Supplies	608	750	750	750		-	0%
01413 23100	Vehicle Fuel	10,701	12,500	12,500	12,500		-	0%
01413 31010	Professional Services (Electr. Inspect.) **	-	50,000	50,000	-	-	(50,000)	-100%
01413 31500	UCC (State Ed) Fees	2,648	2,500	2,500	2,500	2,500	-	0%
01413 31900	Computer Services	11,301	15,558	15,558	14,570		(988)	-6%
01413 32100	Telephone incl. Mobile	9,155	7,340	7,340	7,340		-	0%
01413 32500	Postage & Courier	889	700	700	900		200	29%
01413 33100	Training, Conferences, Travel	1,894	4,000	4,000	4,000		-	0%
01413 34000	Advertising, Printing & Binding	1,297	1,000	1,000	1,000		-	0%
01413 35200	Insurance - Liability & Property	8,055	6,362	6,362	6,699		337	5%
01413 35400	Workers Compensation Insurance	4,089	4,610	4,610	3,173		(1,437)	-31%
01413 37000	Office Equipment Maintenance	-	200	200	200		-	0%
01413 37400	Equipment - Maint. & Repair	325	800	800	500		(300)	-38%
01413 37500	Vehicles - Maint. & Repair	3,377	3,000	3,000	3,500		500	17%
01413 42000	Books, Subscriptions, Dues	5,873	6,995	6,995	6,995		-	0%
01413 70000	Amort - Computer,Office Equip Replacement	23,116	2,643	2,643	16,313		13,670	517%
01413 74000	Amort - Vehicles / Major Equip Replacement	-	35,000	35,000	41,400		6,400	18%
01413 75000	Cap. Purch. - Minor Equip & Leases	-	-	-	1,443		1,443	-
	Total for Codes and Inspections	742,157	845,369	815,659	820,645		(24,724)	-3%

** Indicates an Expense that has offsetting Revenue.

GENERAL FUND (01)

	2014 Actual	2015 Budget	2015 Projection	2016 Budget	2016 Offset Rev **	\$ Incr - 2016 vs. 2015 Budget	% Incr - 2016 vs. 2015 Budget
<u>Planning & Zoning</u>							
01414 12100 Salary -Planning Director	-	-	-	84,000		84,000	-
01414 16100 FICA (Soc. Sec.) & Medicare	-	-	-	6,426		6,426	-
01414 15600 Health/Medical Insurance	-	-	-	25,000		25,000	-
01414 74000 Cap. Purch. -Vehicles / Major Equip.	-	-	-	4,600		4,600	-
01414 31010 Planning Commiss.-Prof Serv-Comp Plan	-	75,000	63,750	16,250	50,000	(58,750)	-78%
01414 31010 Planning Commiss.-Feasability Study	-	-	20,000	-		-	0%
01414 31400 ZHB - Legal Services / Solicitor	12,952	15,000	23,000	25,000		10,000	67%
01414 31800 ZHB - Court Reporters Fees	2,136	4,200	4,200	6,600		2,400	57%
01414 34000 ZHB - Advertising	9,177	6,000	11,000	10,800		4,800	80%
01414 47500 Planning Comm. - Other Expenses	1,957	3,497	3,497	3,786		289	8%
01414 47510 ZHB - Members Salaries/FICA	952	1,292	1,292	1,292		-	0%
Total for Planning & Zoning	27,174	104,989	126,739	183,754		78,765	75%
<u>Emergency Management</u>							
01415 20000 Materials & Supplies	2,891	5,000	5,000	10,000		5,000	100%
01415 33100 Training, Conferences, Travel	208	800	800	800		-	0%
01415 42000 Books, Subscriptions, & Dues	-	300	300	500		200	67%
Total for Emergency Management	3,099	6,100	6,100	11,300		5,200	85%
<u>Solid Waste Collection/Disposal</u>							
01427 36500 Bulk Trash Pick-up	5,797	6,000	6,000	6,000		-	
01427 36510 Household Haz. Waste Collection	1,410	3,100	3,100	2,500		(600)	
01427 45000 Contracted Services	9,935	7,800	13,000	15,600		7,800	
Total for Solid Waste Collect/Disposal	17,142	16,900	22,100	24,100		7,200	

** Indicates an Expense that has offsetting Revenue.

GENERAL FUND (01)

	2014 Actual	2015 Budget	2015 Projection	2016 Budget	2016 Offset Rev **	\$ Incr - 2016 vs. 2015 Budget	% Incr - 2016 vs. 2015 Budget
Public Works - General Services							
01430 12000 Salaries - Dept. Supervisors	47,354	47,365	47,365	81,285		33,920	72%
01430 13000 Sal./Wages-Dept. Staff - Maint. (Alloc.)	178,695	269,196	269,196	311,951		42,756	16%
01430 13200 Sal./Wages- Mechanic (Alloc.) - new acct. in	22,315	23,228	23,228	23,925		697	3%
01430 13500 Sal./Wages - Other Dept. Empl.	5,688	1,600	1,600	1,600		-	0%
01430 15300 Disability Insurance	4,129	5,486	5,486	4,426		(1,060)	-19%
01430 15600 Health/Medical Insurance	305,432	275,006	265,000	295,630		20,624	7%
01430 15650 OPEB (Retirees)	35,068	28,080	32,000	33,600		5,520	20%
01430 15700 Drug & Alcohol Program	476	938	938	938		-	0%
01430 15800 Life Insurance	3,215	3,886	3,886	3,056		(829)	-21%
01430 16000 Pension/Retirement **	139,674	114,388	114,388	114,388	44,195	-	0%
01430 16100 FICA (Soc.Sec.) & Medicare	21,649	27,801	27,801	32,226		4,424	16%
01430 16200 Unemployment Compensation	-	-	-	-		-	-
01430 17000 Vacation Payouts	5,021	4,000	4,000	4,000		-	0%
01430 18200 Longevity Pay	12,714	16,029	16,601	16,887		858	5%
01430 18300 Overtime (General Maintenance)	2,646	2,000	2,000	2,000		-	0%
01430 20000 Materials & Supplies	3,851	3,800	3,800	3,800		-	0%
01430 21000 Office Supplies	-	400	400	400		-	0%
01430 23000 Utilities - Fuel, Electric, Water	11,929	8,400	8,400	10,980		2,580	31%
01430 23100 Vehicle Fuel	35,182	28,000	28,000	28,000		-	0%
01430 23800 Uniforms	7,487	6,450	6,450	8,000		1,550	24%
01430 31900 Computer and Other Data Processing	2,026	10,083	10,083	8,925		(1,159)	-11%
01430 32100 Telephone incl. Mobile	6,689	3,815	3,815	5,000		1,185	31%
01430 33100 Training, Conferences, Travel	-	1,000	1,000	1,000		-	0%
01430 34000 Advertising, Printing & Binding	1,988	1,000	1,000	1,000		-	0%
01430 35200 Insurance - Liability & Property	22,651	17,892	17,892	18,136		244	1%
01430 35400 Workers Compensation Insurance	22,314	25,159	25,159	20,850		(4,309)	-17%
01430 37000 Office Equip. Maintenance	-	500	500	1,000		500	100%
01430 37300 Garage Maintenance	2,664	7,850	7,850	10,850		3,000	38%
01430 37400 Equipment Maintenance & Repair	-	500	500	500		-	0%
01430 37500 Vehicle - Maint. & Repair	56,587	40,000	40,000	50,000		10,000	25%
01430 42000 Books, Subscriptions & Dues	660	860	860	860		-	0%
01430 70000 Amort - Computer,Office Equip Replacement	1,603	-	-	325		325	-
01430 74000 Amort - Vehicles / Major Equip Replacement	139,813	91,961	185,712	53,630		(38,331)	-42%
01430 74100 Cap. Purch. - Radios	-	725	725	-		(725)	-100%
01430 75000 Cap. Purch. - Minor Equip & Leases	5,585	11,000	11,000	2,343		(8,657)	-79%
Total for Public Works - General Maint.	1,105,105	1,078,397	1,166,634	1,151,510		73,114	7%

** Indicates an Expense that has offsetting Revenue.

GENERAL FUND (01)

	2014 Actual	2015 Budget	2015 Projection	2016 Budget	2016 Offset Rev **	\$ Incr - 2016 vs. 2015 Budget	% Incr - 2016 vs. 2015 Budget
<u>Public Works - Winter Maintenance</u>							
01432 13000 Salary-Snow Removal-incl seasonal	19,324	19,228	22,731	35,825		16,597	86%
01432 13500 Salaries/Wages - Snow - Other Depts	7,002	2,000	2,366	2,000		-	0%
01432 16100 FICA (Soc.Sec.) & Medicare	5,418	4,168	4,168	5,189		1,020	24%
01432 18300 Overtime (Snow Removal)	43,501	33,260	36,000	30,000		(3,260)	-10%
01432 24500 Material/Supplies	102,256	66,596	125,000	63,550		(3,047)	-5%
01432 33100 Meal Money - Pub. Works Snow Remov.	114	250	250	250		-	0%
01432 37500 Vehicles - Maint. & Repair	6,287	8,000	8,000	8,000		-	0%
01432 45000 Other Contracted Services	75	1,000	1,000	1,000		-	0%
01432 75000 Cap. Purch. Minor Equip Exp	-	1,500	1,500	1,500		-	0%
Total for Public Works - Winter Maint.	183,977	136,003	201,015	147,313	14,880	11,311	8%
<u>Public Works - Traffic Devices</u>							
01433 16100 FICA	-	153	153	153		-	0%
01433 18300 Overtime (Traffic Signals)	-	2,000	2,000	2,000		-	0%
01433 23000 Electric-Traffic Signals (new acct in 2011)	9,645	9,000	9,000	8,000		(1,000)	-11%
01433 32100 Telephone - Traffic Signals	1,219	1,080	1,080	1,285		205	19%
01433 37600 Traffic Signal Maintenance	45,630	36,600	42,000	43,000		6,400	17%
01433 37700 Rep.&Maint.- Traffic Sign & Pav. Mkgs.	18,403	19,000	23,400	19,000		-	0%
01433 45000 Traffic Signals ("ARLE" grant projects)	156,257	520,000	10,000	515,000	520,000	(5,000)	-1%
01433 74200 Cap. Purch. - Traffic Signals	-	-	-	-		-	-
Total for Public Works - Traffic Devices	231,154	587,833	87,633	588,438		605	0%
<u>Public Works - Street Lighting</u>							
01434 23030 Energizing	21,468	25,800	25,800	25,740		(60)	0%
Total for Public Works - Street Lighting	21,468	25,800	25,800	25,740		(60)	0%
<u>Public Works - Road Maint. & Repair</u>							
01438 13000 Salary / Wages - Road Maint.	114,892	96,141	110,000	104,126		7,985	8%
01438 16100 FICA (Soc.Sec.) & Medicare (new acct)	8,948	7,661	7,661	8,195		534	7%
01438 18300 O/T (Road Maint.)	2,071	4,000	4,000	3,000		(1,000)	-25%
01438 24500 Materials & Supplies (Road Maint.)	28,020	26,000	38,000	35,000		9,000	35%
01438 44500 Misc. Contracted Services	7,933	2,000	6,800	4,000		2,000	100%
Total for Public Works - Road Maint.	161,864	135,802	166,461	154,321	310,600	18,519	14%

** Indicates an Expense that has offsetting Revenue.

GENERAL FUND (01)

	2014 Actual	2015 Budget	2015 Projection	2016 Budget	2016 Offset Rev **	\$ Incr - 2016 vs. 2015 Budget	% Incr - 2016 vs. 2015 Budget
<u>Public Works - Hwy. Construction Projects (State Funds)</u>							
01439 24500 Materials & Supplies (projects)	94,300	110,000	91,000	-		(110,000)	-100%
01439 44500 Misc. Contracted Services (projects)	72,835	80,000	44,000	-		(80,000)	-100%
Total for Public Works - Hwy. Projects	167,135	190,000	135,000	-		(190,000)	-100%
<u>Parks & Recreation</u>							
01451 24700 Cost of Discount Tickets **	14,930	17,500	17,500	16,500	17,000	(1,000)	-6%
01451 31010 Professional Services	-	-	-	-		-	-
01451 35200 Insurance-Recreation Programs	4,183	3,378	3,378	3,149		(229)	-7%
01451 35400 Workers Compensation Insurance	193	218	218	200		(18)	-8%
01451 45100 Park Activities & Programs	8,323	15,000	15,000	15,000		-	0%
01451 47500 Other Misc. Expenses	120	250	250	250		-	0%
01452 13000 Wages - Summer Rec Program **	20,372	22,849	25,517	23,445	18,000	596	3%
01452 15700 Drug & Alcohol Program, EAP Program	1,167	800	1,829	1,600		800	100%
01452 16100 FICA (Soc. Sec.) & Medicare	1,556	1,748	1,896	1,794		46	3%
01452 16200 Unemployment Compensation	-	400	-	-		(400)	-
01452 18300 Overtime (Park Maint.)	-	-	-	-		-	-
01452 20010 Materials & Supplies - Summer Rec	5,010	5,500	5,500	5,500		-	0%
01452 34000 Advertising, Printing - Summer Rec	-	-	-	-		-	-
01454 23010 Utilities - Park House **	4,940	5,950	5,950	-	-	(5,950)	-100%
01454 23020 Utilities - Parks	1,717	780	900	780		-	0%
01454 37110 Park Systems - Maint. & Repair	16,515	18,000	18,000	18,000		-	0%
01454 37300 Park House - Maint. & Repair	5,215	3,000	3,000	3,000		-	0%
01454 75000 Cap. Purch. - Minor Equip. - Parks	-	-	-	-		-	-
Total for Parks & Recreation	84,241	95,373	98,938	89,218		(6,155)	-6%
<u>Library</u>							
01456 52000 Contrib. - Malvern Pub. Library	46,703	46,703	46,703	46,703		-	0%
Total for Library	46,703	46,703	46,703	46,703		-	0%
<u>Community Development</u>							
01461 37310 Gunkle Mill - Maint. & Repair	5,351	425	425	425		-	0%
01461 53010 Historical Commission	2,509	2,625	2,625	2,625		-	0%
01461 53020 Environmental Advisory Council	-	1,500	1,500	1,500		-	0%
Total for Community Development	7,860	4,550	4,550	4,550		-	0%

** Indicates an Expense that has offsetting Revenue.

GENERAL FUND (01)

		2014 Actual	2015 Budget	2015 Projection	2016 Budget	2016 Offset Rev **	\$ Incr - 2016 vs. 2015 Budget	% Incr - 2016 vs. 2015 Budget
<u>Debt Service</u>								
01470 47000	Debt Service (Interest - GOB 2014)	-	339,614	339,614	280,060		(59,554)	-18%
01470 47100	Debt Service (Principal GOB 2014)	-	100,000	100,000	225,000		125,000	125%
01470 47500	Debt Service (General Fund)	-	500	500	<u>500</u>		-	0%
	Total for Debt Service	-	440,114	440,114	505,560		65,446	15%
<u>Miscellaneous Expenditures</u>								
01480 47500	Other Misc. Expenses	865	-	-	-		-	-
01480 54030	S.P.C.A. (Contrib. and Services)	2,350	4,400	4,400	5,500		1,100	25%
01480 54090	Community Support / Contributions	6,750	6,750	6,750	<u>6,750</u>		-	0%
	Total for Miscellaneous Expenditures	9,965	11,150	11,150	12,250		1,100	10%
<u>Intergovernmental Expenditures / Transfers</u>								
01481 50000	To Fireman's Relief Fund **	99,847	100,000	100,000	<u>100,000</u>	100,000	-	0%
	Total for Intergovernmental Expend.	99,847	100,000	100,000	100,000		-	0%
<u>Refunds</u>								
01491.010	Refunds of Revenues	3,612	5,000	70,530	<u>1,000</u>		(4,000)	-80%
	Total for Refunds	3,612	5,000	70,530	1,000		(4,000)	-80%
	Total Expenses	<u>\$ 10,139,234</u>	<u>\$ 11,554,044</u>	<u>\$ 11,629,116</u>	<u>\$ 11,885,482</u>		<u>\$ 331,438</u>	3%
	Net Change (Rev - Exp incl trf from State Fund)	<u>\$ 939,383</u>	<u>\$ (8,135)</u>	<u>\$ (645,903)</u>	<u>\$ (440,916)</u>	<u>\$ -</u>	<u>\$ (432,781)</u>	5320%
<u>Interfund Transfers</u>								
01492 69000	To Post Retirement Benefits Trust Fund	150,000	150,000	200,000	50,000		(100,000)	-67%
01492 49231	To Capital Improvement Fund	150,000	150,000	1,200,000	-		(150,000)	-100%
	Total for Intergovernmental Expend.	300,000	300,000	1,400,000	50,000		(250,000)	-83%
	Total Expenses & Transfers	<u>\$ 10,439,234</u>	<u>\$ 11,854,044</u>	<u>\$ 13,029,116</u>	<u>\$ 11,935,482</u>		<u>\$ 81,438</u>	1%
					\$ -			
General Fund								
	Net Change (Rev. - Expenses & Transfers)	<u>\$ 639,383</u>	<u>\$ (308,135)</u>	<u>\$ (2,045,903)</u>	<u>\$ (490,916)</u>		<u>\$ (182,781)</u>	59%

** Indicates an Expense that has offsetting Revenue.

EAST WHITELAND TOWNSHIP

2016 Budget / 2015 Budget

SEWER FUND (08)

12/22/2015 15:11

Projected Fund Balances	2014 Actual	2015 Budget	2015 Projection	2016 Budget
Revenues	\$ 2,761,361	2,903,110	\$ 2,866,153	\$ 2,948,113
less: Operating Exp excl. Debt Service	(1,963,418)	(2,249,138)	(2,323,175)	(2,432,062)
Net Surplus (Deficit)	\$ 797,943	\$ 653,972	\$ 542,978	\$ 516,051
Debt service	(991,260)	(1,298,042)	(1,298,042)	(1,433,914)
Net Change in Cash	(193,317)	(644,070)	(755,064)	(917,863)
Beginning Fund Balance	3,001,289	2,807,972	2,807,972	2,052,908
Ending Fund Balance	2,807,972	2,163,902	2,052,908	1,135,045

	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Projection</u>	<u>2016 Budget</u>	<u>\$ Incr - 2016 vs. 2015 Budget</u>	<u>% Incr - 2016 vs. 2015 Budget</u>
Revenues						
<u>Interest</u>						
08341 34101 Interest	7,929	7,500	7,500	7,500	-	
Total for Interest & Rents	7,929	7,500	7,500	7,500	-	0.0%
<u>Departmental Earnings - Permits & Fees</u>						
08361 31300 Inspection Service-Engineer	-	-	-	-	-	
08361 36132 Engineering Reviews & Inspections	350	-	-	-	-	
08364 36400 Sewer Rents - Other Municipalities	151,333	161,301	161,301	191,262	29,961	18.6%
08364 36411 Sewer Connection Fees	2,200	1,750	14,000	52,500	50,750	
08364 36412 Sewer Rents	2,462,364	2,616,851	2,616,851	2,643,851	27,000	1.0%
Total for Department Earnings	2,616,247	2,779,902	2,792,152	2,887,613	107,711	3.9%
<u>Miscellaneous Revenue</u>						
08380 38003 Refund from VFSA	133,120	112,708	63,501	50,000	(62,708)	-55.6%
08380 38004 Refund from Tredyffrin VCTS (Oper.)	-	-	-	-	-	
08380 38002 Other Non-Revenue Receipts	60	-	-	-	-	
08380 36244 Sewer Certifications & Other Misc. Rev.	4,005	3,000	3,000	3,000	-	0.0%
Total for Miscellaneous Revenue	137,185	115,708	66,501	53,000	(62,708)	-54.2%
<u>Sale of Fixed Assets</u>						
08380 39100 Sale of Fixed Assets	-	-	-	-	-	
<u>Transfers from Other Funds</u>						
08392 39209 From Sewer Reserve Fund	-	-	-	-	-	
Total Revenues	\$ 2,761,361	\$ 2,903,110	\$ 2,866,153	\$ 2,948,113	\$ 45,003	1.6%

SEWER FUND (08)

		<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Projection</u>	<u>2016 Budget</u>	<u>-</u>	<u>% Incr - 2016 vs. 2015 Budget</u>
Expenses							
<u>Sanitary Sewer Collection System</u>							
08429 12000	Salary - Dept. Supervisors	\$ 76,720	\$ 74,820	\$ 74,820	\$ 108,065	33,245	44.4%
08429 13000	Wages - Department Personnel	147,571	186,551	186,551	201,630	15,079	8.1%
08429 13200	Sal./Wages- Mechanic (Alloc.) - new acct. in	5,504	5,807	5,807	5,981	174	3.0%
08429 13500	Wages - Other Twp. Employees	2,003	1,298	1,298	1,337	39	3.0%
08429 14000	Office Personnel	65,687	67,470	67,470	78,657	11,187	16.6%
08429 15300	Disability Insurance	1,788	2,750	2,750	1,889	(861)	-31.3%
08429 15600	Health/Medical Insurance	70,432	85,525	85,525	100,525	15,000	17.5%
08429 15650	OPEB (Retiree Benefits)	10,273	12,080	12,080	31,420	19,340	160.1%
	Drug & Alcohol Program, EAP Program	261	563	563	-	(563)	-100.0%
08429 15800	Life Insurance	1,484	2,125	2,125	1,698	(427)	-20.1%
08429 16000	Pension/Retirement	62,077	74,776	74,776	43,039	(31,737)	-42.4%
<u>Sanitary Sewer Collection System (cont.)</u>							
08429 16100	FICA (Soc. Sec.) & Medicare	24,278	27,177	27,177	31,788	4,610	17.0%
08429 17000	Vacation Payout	-	1,800	9,036	1,900	100	5.6%
08429 17700	Accum. Sick Payout	-	-	13,401	-	-	
08429 18200	Longevity	8,008	8,047	8,047	5,655	(2,392)	-29.7%
08429 18300	Overtime	17,276	9,467	10,000	12,301	2,834	29.9%
08429 20000	Material & Supplies	2,185	3,500	3,800	4,000	500	14.3%
08429 23000	Utilities - Pump Stations	100,838	87,000	87,000	87,000	-	0.0%
08429 23100	Vehicle Fuel	14,760	14,162	14,162	13,500	(662)	-4.7%
08429 23800	Uniforms	2,931	3,800	3,800	3,800	-	0.0%
08429 31100	Financial Services (incl. Audits)	5,850	5,963	5,963	6,750	788	13.2%
08429 31300	Twp. Engineering Services	71,138	87,400	87,400	95,900	8,500	9.7%
08429 31400	Legal Services	17,289	2,000	11,700	12,000	10,000	500.0%
08429 31700	Banking/Management Fees	59	-	-	-	-	
08429 31900	Computer Services / Data Processing (new a	1,907	7,441	7,441	7,441	-	0.0%
08429 32100	Telephone (incl. Mobile)	13,316	14,670	14,670	15,570	900	6.1%
08429 32500	Postage & Courier	4,368	5,975	5,975	7,475	1,500	25.1%
08429 33100	Training, Conferences, Travel	690	2,500	2,500	2,500	-	0.0%
08429 34000	Advertising, Printing & Binding	2,902	2,540	2,540	3,290	750	29.5%
08429 35200	Insurance - Liability & Property	41,597	32,976	32,976	31,898	(1,078)	-3.3%
08429 35400	Workers Comp Insurance	8,538	10,627	10,627	7,963	(2,664)	-25.1%
08429 37000	Office Equipment Maintenance	595	825	825	825	-	0.0%
08429 37100	Sewer System Maint. & Repairs	202,027	112,920	112,920	114,120	1,200	1.1%
08429 37200	Road Maintenance & Repairs	933	3,000	3,000	3,000	-	0.0%
08429 37300	Pump Stations - Maint. & Repair	60,089	56,000	56,000	60,000	4,000	7.1%
08429 37400	Equipment - Maint. & Repair	681	1,500	1,500	1,500	-	0.0%
08429 37500	Vehicles - Maint. & Repair	3,561	6,000	6,000	6,000	-	0.0%
08429 38500	Sewer Rentals - Other Authorities	906,489	1,223,384	1,248,251	1,285,560	62,176	5.1%
08429 70000	New Equip. Computer, Software, Office	6,918	3,700	3,700	2,743	(957)	-25.9%
	Total for Sanitary Sewer Collection Sys.	1,963,023	2,248,138	2,304,175	2,431,062	182,924	8.1%

SEWER FUND (08)

		<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Projection</u>	<u>2016 Budget</u>	<u>-</u>	<u>% Incr - 2016 vs. 2015 Budget</u>
<u>Debt Service and Fees</u>							
08470 47000	Debt Service (Interest - All Bonds)	987,644	585,864	585,864	710,764	124,900	21.3%
08255 25520	Debt Service (Principal GOB 1999A)	-	-	-	-	-	#DIV/0!
08255 25521	Debt Service (Principal GOB 2005A)	-	-	-	-	-	#DIV/0!
08255 25522	Debt Service (Principal GOB 2012A)	-	685,000	685,000	695,000	10,000	1.5%
new accts	Debt Service (Principal <u>new 2013</u> Bonds)	-	25,000	25,000	25,000	-	0.0%
08475 47600	Fiscal Agent's Fees	3,616	2,178	2,178	3,150	973	44.7%
	Total for Debt Service and Fees	991,260	1,298,042	1,298,042	1,433,914	135,873	10.5%
<u>Miscellaneous Expenditures</u>							
08480 47500	Other	395	1,000	19,000	1,000	-	0.0%
	Total for Miscellaneous Expenditures	395	1,000	19,000	1,000	-	0.0%
<u>Interfund Transfers</u>							
08492 49209	Transfer to Sewer Fund Reserve	-	-	-	-	-	
	Total Transfers	-	-	-	-	-	
	Total Expenses & Transfers	<u>\$ 2,954,678</u>	<u>\$ 3,547,180</u>	<u>\$ 3,621,217</u>	<u>\$ 3,865,976</u>	<u>\$ 318,796</u>	9.0%
Sewer Fund							
	Net Income (Rev. less Exp.) Cash Basis	<u>\$ (193,317)</u>	<u>\$ (644,070)</u>	<u>\$ (755,064)</u>	<u>\$ (917,863)</u>	<u>\$ (273,793)</u>	42.5%

EAST WHITELAND TOWNSHIP
2016 Budget / 2015 Budget

STREET LIGHT FUND (02)

Projected Fund Balances	2014 Actual	2015 Budget	2015 Projection	2016 Budget
Revenues	10,718	10,733	10,733	10,733
less: Expenses	(7,188)	(7,700)	(7,700)	(7,700)
Net Surplus (Deficit)	3,531	3,033	3,033	3,033
<hr/>				
Net Change in Cash				
Beginning Fund Balance	18,238	21,769	21,769	24,802
Ending Fund Balance	21,769	24,802	24,802	27,835

	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Projection</u>	<u>2016 Budget</u>	<u>% Incr - 2016 Budget vs. 2015 Project.</u>	<u>\$ Incr - 2016 vs. 2015 Budget</u>	<u>% Incr - 2016 Budget vs. 2015 Project.</u>
<u>Revenues</u>							
<u>Interest</u>							
02341 34101 Interest Earnings	5	20	20	20	-	-	
Total for Interest & Rents	5	20	20	20	-	-	0.00%
<u>Departmental Earnings</u>							
02363 36330 Special Assessment Taxes	10,713	10,713	10,713	10,713	-	-	
Total for Departmental Earnings	10,713	10,713	10,713	10,713	-	-	0.00%
TOTAL REVENUES	\$ 10,718	\$ 10,733	\$ 10,733	\$ 10,733	\$ -	\$ -	0.00%
<u>Expenses</u>							
<u>Highways</u>							
02434 23000 Electric - Street Lights	7,188	7,500	7,500	7,500	-	-	
02434 32500 Postage	-	200	200	200	-	-	
Total for Highways	7,188	7,700	7,700	7,700	-	-	0.00%
<u>Miscellaneous Expenditures</u>							
02480 47500 Other	-	-	-	-	-	-	
Total for Recreation	-	-	-	-	-	-	
Total Expenses	\$ 7,188	\$ 7,700	\$ 7,700	\$ 7,700	\$ -	\$ -	0.00%
Street Light Fund							
Net Income (Revenues less Expenses)	\$ 3,531	\$ 3,033	\$ 3,033	\$ 3,033	-	-	

EAST WHITELAND TOWNSHIP

2016 Budget / 2015 Budget

SEWER FUND RESERVE (09)

Projected Fund Balances	2014 Actual	2015 Budget	2015 Projection	2016 Budget
Revenues	\$ 1,381,569	\$ 405,250	\$ 406,000	\$ 408,000
less: Operating Expenses	(1,417,000)	(3,113,440)	(3,113,440)	(2,046,000)
Net Surplus (Deficit)	\$ (35,431)	\$ (2,708,190)	\$ (2,707,440)	\$ (1,638,000)
Beginning Fund Balance	6,927,627	6,892,196	6,892,196	4,184,006
Ending Fund Balance	6,892,196	4,184,006	4,184,756	\$ 2,546,006

	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Projection</u>	<u>2016 Budget</u>	<u>\$ Incr - 2016 vs. 2015 Budget</u>
Revenues					
<u>Interest</u>					
09341 34101 Interest Earnings	10,346	5,250	6,000	8,000	2,750
Total for Interest & Rents	9,000	5,250	6,000	8,000	2,750
<u>Permits & Fees</u>					
09364 36411 Sewer Tapping Fees	240,000	400,000	400,000	400,000	-
Total for Departmental Earnings	240,000	400,000	400,000	400,000	-
<u>Other Revenues</u>					
09392 39208 Transfers from Sewer Fund	-	-	-	-	-
09392 39218 Transfers from Sewer Constr. Fund	-	-	-	-	-
VFSA =Charlestown Sewer Projects allotm	1,132,569	-	-	-	-
09393 39312 Proceed from (new) Bonds	-	-	-	-	-
Total for Miscellaneous Revenue	1,132,569	-	-	-	-
TOTAL REVENUES	\$ 1,381,569	\$ 405,250	\$ 406,000	\$ 408,000	\$ 2,750
<u>Expenditures</u>					
09429 60000 Capital Construction - Sewers	1,262,661	2,185,534	2,185,534	1,286,000	(899,534)
09429 60200 Capital Construction - Pump Stations	199,451	927,906	927,906	760,000	(167,906)
Total for Miscellaneous Expenditures	1,462,112	3,113,440	3,113,440	2,046,000	(1,067,440)
Revenues					
Sewer Reserve Fund					
Net Income (Rev. less Exp.) Cash Basis	(1,222,112)	(2,713,440)	(2,713,440)	(1,646,000)	1,067,440
<u>Transfers</u>					
09492 49208 Transfers to Sewer Fund	-	-	-	-	-
Total for Transfers	-	-	-	-	-
Total Expenses	\$ 1,417,000	\$ 3,113,440	\$ 3,113,440	\$ 2,046,000	\$ (1,067,440)
Sewer Fund Reserve					
Net Income (Rev. less Exp.) Cash Basis	\$ (35,431)	\$ (2,708,190)	\$ (2,707,440)	\$ (1,638,000)	\$ 1,070,190

Reconciliation to Actual/ Audited GASB Financial Statements

EAST WHITELAND TOWNSHIP
2016 Budget / 2015 Budget

PARK DEVELOPMENT FUND (30)

Projected Fund Balances	#	2014 Actual	2015 Budget	2015 Projection	2016 Budget
Revenues		\$ 125	\$ 200	\$ 1,300	\$ 1,250
less: Operating Exp excl. Debt Service		(31)	-	-	(100,000)
Net Surplus (Deficit)		\$ 94	\$ 200	\$ 1,300	\$ (98,750)
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Beginning Fund Balance		324,463	324,557	324,557	325,857
Ending Fund Balance		324,557	324,757	325,857	227,107

	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Projection</u>	<u>2016 Budget</u>	<u>\$ Incr - 2016 vs. 2015 Budget</u>
<u>Revenues</u>					
<u>Interest Earnings</u>					
30341 34101 Interest Earnings	125	200	1,300	1,250	1,050
Total for Interest & Rents	125	200	1,300	1,250	1,050
 <u>Grants</u>					
30357 35700 County Grants	-	-	-	-	-
Total for Intergovernmental Rev.	-	-	-	-	-
 <u>Miscellaneous Revenue</u>					
30380 38000 Miscellaneous Revenue	-	-	-	-	-
Total for Intergovernmental Rev.	-	-	-	-	-
 <u>Transfers</u>					
30393 39321 From Capital Improvement Fund	-	-	-	-	-
Total for Transfers	-	-	-	-	-
 TOTAL REVENUES	 <u>\$ 125</u>	 <u>\$ 200</u>	 <u>\$ 1,300</u>	 <u>\$ 1,250</u>	 <u>\$ 1,050</u>

EAST WHITELAND TOWNSHIP
2016 Budget / 2015 Budget

PARK DEVELOPMENT FUND (30)

	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Projection</u>	<u>2016 Budget</u>	<u>\$ Incr - 2016 vs. 2015 Budget</u>
<u>Expenses</u>					
<u>Miscellaneous Expenditures</u>					
30406 31700 Banking/Management Fees	31	-	-	-	-
Total for Miscellaneous Expenditures	31	-	-	-	-
<u>Parks Development</u>					
30454 60400 Capital Construction Parks				100,000	100,000
Total for Parks	-	-	-	100,000	100,000
<u>Land Purchases</u>					
30461 71000 Land Purchase, incl. Settlement	-	-	-	-	-
Total for Conservation & Develop.	-	-	-	-	-
<u>Transfers'</u>					
30492 49201 Transfers to General Fund	-	-	-	-	-
Total Transfers	-	-	-	-	-
				-	-
Total Expenses	\$ 31	\$ -	\$ -	\$ 100,000	\$ 100,000
Park Development Fund Reserve					
Net Income (Revenues less Expenses)	\$ 94	\$ 200	\$ 1,300	\$ (98,750)	\$ (98,950)

EAST WHITELAND TOWNSHIP
2016 Budget / 2015 Budget

STATE FUND (35)

Projected Fund Balances	2014 Actual	2015 Budget	2015 Projection	2016 Budget
Revenues	\$ 262,431	\$ 279,156	\$ 262,365	\$ 325,441
less: Operating Exp	\$ (262,424)	\$ (279,122)	\$ (262,268)	\$ (325,480)
Net Surplus (Deficit)	\$ 7	\$ 34	\$ 97	\$ (39)
Beginning Fund Balance	96	103	103	200
Ending Fund Balance	103	137	200	161

	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Projection</u>	<u>2016 Budget</u>	<u>\$ Incr - 2016 vs. 2015 Projection</u>	<u>% Incr - 2016 Budget vs. 2015 Proj.</u>
Revenues						
<u>Interest</u>						
35341 34101 Interest Earnings	66	-	-	-	-	
Total for Interest & Rents	66	-	-	-	-	
<u>Intergovernmental Revenue</u>						
35355 35502 State Liquid Fuels Hwy. Allocation	247,485	264,276	247,485	310,561	63,076	
35355 35503 State Turnback Allocation	14,880	14,880	14,880	14,880	-	
Total for Intergovernmental Rev.	262,365	279,156	262,365	325,441	63,076	24.0%
TOTAL REVENUES	\$ 262,431	\$ 279,156	\$ 262,365	\$ 325,441	\$ 63,076	24.0%
Expenses						
<u>Interfund Operating Transfers</u>						
35492 49201 Transfers to General Fund	262,424	279,122	262,268	325,480	63,212	
Total for Highways	262,424	279,122	262,268	325,480	63,212	24.1%
<u>Miscellaneous Expenditures</u>						
35.406.317 Banking/Management Fees	-	-	-	-	-	
Total for Miscellaneous Expend.	-	-	-	-	-	
Total Expenses	\$ 262,424	\$ 279,122	\$ 262,268	\$ 325,480	\$ 63,212	24.1%
State Fund						
Net Income (Revenues less Expenses)	\$ 7	\$ 34	\$ 97	\$ (39)	\$ (136)	

EAST WHITELAND TOWNSHIP
2016 Budget / 2015 Budget

Executive Summary

	2014 Actual	2015 Budget	2015 Projection	2016 Budget
Revenues	8,232,803	12,500	12,500	309,038
Expenses	1,526,869	7,624,910	7,605,296	589,556
Net Surplus (Deficit)	6,705,934	(7,612,410)	(7,592,796)	(280,518)
Transfers In	150,000	150,000	1,200,000	-
Net Change in Cash	6,855,934	(7,462,410)	(6,392,796)	(280,518)
Beginning Fund Balance	2,424,158	9,280,092	9,280,092	2,887,296
Ending Fund Balance	9,280,092	1,817,682	2,887,296	2,606,778

CAPITAL IMPROVEMENT FUND (31)

	2014 Actual	2015 Budget	2015 Projection	2016 Budget	\$ Incr - 2016 vs. 2015 Budget
<u>Revenues</u>					
<u>Interest</u>					
31342 34101 Interest Earnings	7,400	12,500	12,500	7,500	(5,000)
<u>Bond Revenue</u>					
31393 39312 Proceeds from bond issue(plus prem)	8,040,000	-	-	-	-
31393 39320 Bond Premium	185,403	-	-	-	-
Total Bond Revenue	8,225,403	-	-	-	-
<u>Miscellaneous Revenue</u>					
31380 38000 Misc. Rev- Worthington FF contrib	-	-	-	-	-
31380 70000 Amortization of Computers, Office Equip	-	-	-	68,408	68,408
31380 74000 Amortization of Vehicles	-	-	-	233,130	233,130
Total for Miscellaneous Revenue	-	-	-	301,538	301,538
<u>Interfund Transfers</u>					
31493 01000 Transfer from General Fund	150,000	150,000	1,200,000	-	(150,000)
TOTAL REVENUES & Transfers	\$ 8,382,803	\$ 162,500	\$ 1,212,500	\$ 309,038	\$ 146,538

CAPITAL IMPROVEMENT FUND (31)

				\$ Incr - 2016 vs. 2015 Budget				
				<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Projection</u>	<u>2016 Budget</u>	
<u>Expenses</u>								
<u>Highway Projects</u>								
31440 31210				-	-	-	-	-
31439 61000	Road Construction & Resurfacing			-	-	-	-	-
	Total for Highways			-	-	-	-	-
<u>New Capital Expenditures</u>								
	Integrated meeting room (Smart TVs, Video Camera, audio equip)						45,992	45,992
	Boardroom Technology Integrated Conference Tables						4,525	4,525
	Surveillance cameras -Twp buildings						30,000	30,000
	Records Management / Storage modifications						63,904	63,904
	Dell computer - Planning Director						1,300	1,300
	Dell Computer- PW Asst						1,300	1,300
	Dell Computer- Mechanic						1,300	1,300
	Tractor Drawn Arial Fire Truck- Used						0	-
	PW Vehicle						35,000	35,000
				-	-	-	-	-
	Total New Capital Expenditures			-	-	-	183,321	183,321
<u>Capital Expenditures Replacements</u>								
	Vehicles						70,000	70,000
	Computers, Printers, Office Equip						137,400	137,400
	Total Capital Replacements			-	-	-	207,400	207,400
<u>Capital Expenditures Other</u>								
31480 47500	Land/Buildings (Mill Lane)				275,000	255,386	-	(275,000)
31480 37312	Public Works Building			1,362,346	6,640,000	6,640,000	-	(6,640,000)
31480 47500	Improvements			-	-	-	-	-
	Total Capital Exp - Other			1,362,346	6,915,000	6,895,386	-	(6,915,000)

CAPITAL IMPROVEMENT FUND (31)

	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Projection</u>	<u>2016 Budget</u>	<u>\$ Incr - 2016 vs. 2015 Budget</u>
<u>Other Expenditures</u>					
Municipal Building Feasibility Study				-	-
Strategic Planning (Mission, Vision, Values)				10,000	10,000
Combination Fire Department Consultant				25,000	25,000
Information Technology Audit				5,250	5,250
Website Makeover				15,000	15,000
Tyler Reporting Services				<u>8,675</u>	<u>8,675</u>
Total for Other Expenditures				63,925	63,925
 <u>Miscellaneous Expenditures</u>					-
31480 37310 Gunkle Mill Repairs	16,314	40,000	40,000	60,000	20,000
31480 37311 Farmhouse Valley Creek - Maint./ Repair	5,727	125,000	125,000	-	(125,000)
31480 37313 Stormwater Remediation Projects	-	50,000	50,000	50,000	-
31480 37314 Volunteer Fire Dept Debt Service/ PECO	-	220,000	220,000	-	(220,000)
31480 37314 Worthington Contribution funding	-	250,000	250,000	-	-
31480 47500 Generator Lease	<u>27,582</u>	<u>24,910</u>	<u>24,910</u>	<u>24,910</u>	-
Total for Miscellaneous Expenditures	49,623	709,910	709,910	134,910	(575,000)
 31472 47271 Bond issuance cost	114,900				-
 Total Expenses	<u>\$ 1,526,869</u>	<u>\$ 7,624,910</u>	<u>\$ 7,605,296</u>	<u>\$ 589,556</u>	<u>\$ (7,035,354)</u>
 Capital Improvement Fund					
Net Income (Revenues less Expenses)	<u>\$ 6,855,934</u>	<u>\$ (7,462,410)</u>	<u>\$ (6,392,796)</u>	<u>\$ (280,518)</u>	<u>\$ 7,181,892</u>