

# EASTTOWN TOWNSHIP



## 2017 PREMINARY BUDGET

November 21, 2016

## Budget Summary

### 2017 Preliminary Budget

|                    | Gen Fund    | Solid Waste Fund | Library Fund | Pk & Rec Fund | Sewer Rev Fund | Sewer Op Fund | Capital Fund | State Fund | OPEB Fund | Total Budget |
|--------------------|-------------|------------------|--------------|---------------|----------------|---------------|--------------|------------|-----------|--------------|
| FUND BALANCE 1/1   | \$1,066,796 | \$439,532        | \$94,971     | \$18,455      | \$4,139,795    | \$17,055      | \$951,278    | \$14,465   | \$64,000  | \$6,806,347  |
| TOTAL REVENUE      | \$5,462,610 | \$1,166,050      | \$662,593    | \$144,452     | \$2,974,500    | \$1,400,100   | \$1,267,500  | \$338,148  | \$150,000 | \$13,565,953 |
| TOTAL EXPENSE      | \$5,411,272 | \$1,166,000      | \$700,000    | \$133,290     | \$3,130,000    | \$1,400,100   | \$1,426,940  | \$335,000  | \$110,000 | \$13,812,602 |
| SURPLUS(DEFICIT)   | \$51,338    | \$50             | -\$37,407    | \$11,162      | -\$155,500     | \$0           | -\$159,440   | \$3,148    | \$40,000  | -\$246,649   |
| FUND BALANCE 12/31 | \$1,118,134 | \$439,582        | \$57,564     | \$29,617      | \$3,984,295    | \$17,055      | \$791,838    | \$17,613   | \$104,000 | \$6,559,698  |

# General Fund -Budget

## 2017 Preliminary Budget

| Description                        | 2016 Budget        | 2017 Budget        | Difference         |
|------------------------------------|--------------------|--------------------|--------------------|
| <b>FUND BALANCE 1/1</b>            | \$1,801,390        | \$1,066,796        |                    |
| <b>General Fund Revenues:</b>      |                    |                    |                    |
| Total Taxes and Penalty            | \$3,918,418        | \$4,027,000        | \$108,582          |
| Total Licenses and Permits         | \$265,000          | \$283,000          | \$18,000           |
| Total Fines                        | \$34,000           | \$22,000           | (\$12,000)         |
| Total Interest Earnings            | \$1,000            | \$2,000            | \$1,000            |
| Total Intergovernmental Revenue    | \$469,500          | \$509,110          | \$39,610           |
| Total Departmental Earnings        | \$570,000          | \$609,500          | \$39,500           |
| Total Miscellaneous                | \$10,000           | \$10,000           | \$0                |
| <b>TOTAL GENERAL FUND REVENUE</b>  | <b>\$5,267,918</b> | <b>\$5,462,610</b> | <b>\$194,692</b>   |
| <b>General Fund Expenses</b>       |                    |                    |                    |
| Total Administration               | \$504,625          | \$462,255          | (\$42,370)         |
| Total Finance                      | \$0                | \$138,500          | \$138,500          |
| Total Tax Collection               | \$4,500            | \$0                | (\$4,500)          |
| Total Municipal Buildings          | \$69,700           | \$84,500           | \$14,800           |
| Total Police Protection            | \$2,991,850        | \$3,171,394        | \$179,544          |
| Total Fire Protection              | \$306,000          | \$356,000          | \$50,000           |
| Total Code Enforcement             | \$142,310          | \$158,510          | \$16,200           |
| Total Planning and Zoning          | \$312,600          | \$269,363          | (\$43,237)         |
| Total Highways                     | \$459,400          | \$426,650          | (\$32,750)         |
| Total Miscellaneous                | \$148,100          | \$144,100          | (\$4,000)          |
| Total Emergency Management         | \$1,000            | \$0                | (\$1,000)          |
| Total Transfers-OPEB/Library       | \$150,000          | \$200,000          | \$50,000           |
| <b>TOTAL GENERAL FUND EXPENSES</b> | <b>\$5,090,085</b> | <b>\$5,411,272</b> | <b>\$321,187</b>   |
| <b>ANNUAL SURPLUS(DEFICIT)</b>     | <b>\$177,833</b>   | <b>\$51,338</b>    | <b>(\$126,495)</b> |
| <b>FUND BALANCE 12/31</b>          | <b>\$1,979,223</b> | <b>\$1,118,134</b> |                    |

# Summary

## 2017 Preliminary Budget

| EXPENSES             | 2016 Budget         | 2017 Budget         | Difference        | Percent       |
|----------------------|---------------------|---------------------|-------------------|---------------|
| General Fund         | \$5,090,085         | \$5,411,272         | \$321,187         | 6.31%         |
| Solid Waste Fund     | \$1,084,275         | \$1,166,000         | \$81,725          | 7.54%         |
| Library Fund         | \$604,000           | \$700,000           | \$96,000          | 15.89%        |
| Parks & Rec Fund     | \$152,035           | \$133,290           | -\$18,745         | -12.33%       |
| Sewer Revenue Fund   | \$4,429,300         | \$3,130,000         | -\$1,299,300      | -29.33%       |
| Sewer Operating Fund | \$1,200,100         | \$1,400,100         | \$200,000         | 16.67%        |
| Capital Fund         | \$1,322,000         | \$1,426,940         | \$104,940         | 7.94%         |
| Highway AI Fund      | \$321,000           | \$335,000           | \$14,000          | 4.36%         |
| OPEB Fund            | \$110,000           | \$110,000           | \$0               | 0.00%         |
| <b>TOTAL</b>         | <b>\$14,312,795</b> | <b>\$13,812,602</b> | <b>-\$500,193</b> | <b>-3.49%</b> |

# General Revenue

2017 Preliminary Budget

| Account      | Description                | 2015 Actual        | 2016 Budget        | 2016 YTD           | 2016 Projected     | 2017 Budget        |
|--------------|----------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| 001 -301-100 | CURRENT YEAR LEVY          | \$3,200,582        | \$3,261,418        | \$3,187,200        | \$3,200,000        | \$3,235,000        |
| 001 -301-500 | LIENED TAXES               | \$34,851           | \$50,000           | \$108,538          | \$110,000          | \$72,000           |
| 001 -301-600 | INTERIM TAXES              | \$23,680           | \$25,000           | \$16,000           | \$17,000           | \$25,000           |
|              | REAL PROPERTY TAXES        | \$3,259,113        | \$3,336,418        | \$3,311,738        | \$3,327,000        | \$3,332,000        |
| 001 -310-100 | TRANSFER TAXES             | \$692,447          | \$550,000          | \$739,951          | \$775,000          | \$675,000          |
|              | ACT511 TAXES               | \$692,447          | \$550,000          | \$739,951          | \$775,000          | \$675,000          |
| 001 -319-010 | PENALTY                    | \$25,145           | \$32,000           | \$19,640           | \$20,000           | \$20,000           |
|              | PEN/INT DELINQUENT TAXES   | \$25,145           | \$32,000           | \$19,640           | \$20,000           | \$20,000           |
| 001 -321-800 | CABLE TV FRANCHISE         | \$271,830          | \$260,000          | \$232,637          | \$260,000          | \$277,000          |
|              | LICENSES & PERMITS         | \$271,830          | \$260,000          | \$232,637          | \$260,000          | \$277,000          |
| 001 -322-820 | STREET ENCROACHMENTS       | \$5,740            | \$5,000            | \$5,585            | \$5,585            | \$6,000            |
|              | NON-BUS LICENSES & PERMITS | \$5,740            | \$5,000            | \$5,585            | \$5,585            | \$6,000            |
| 001 -331-110 | VEHICLE CODE VIOLATIONS    | \$39,844           | \$32,000           | \$20,105           | \$22,000           | \$20,000           |
| 001 -331-120 | VIOLATION OF ORDINANCES    | \$657              | \$2,000            | \$2,037            | \$2,050            | \$2,000            |
|              | FINES                      | \$40,501           | \$34,000           | \$22,142           | \$24,050           | \$22,000           |
| 001 -341-000 | INTEREST EARNINGS          | \$601              | \$1,000            | \$63               | \$100              | \$2,000            |
|              | INTEREST EARNINGS          | \$601              | \$1,000            | \$63               | \$100              | \$2,000            |
| 001 -355-010 | PURTA                      | \$6,492            | \$6,500            | \$6,438            | \$6,438            | \$6,500            |
| 001 -355-080 | ALCOHOLIC BEVERAGES TAXES  | \$1,100            | \$1,200            | \$1,200            | \$1,200            | \$1,200            |
| 001 -355-120 | FOREIGN CASUALTY INS.PREM  | \$168,596          | \$168,000          | \$183,735          | \$183,735          | \$188,110          |
| 001 -355-130 | FOREIGN FIRE INS. PREM     | \$143,065          | \$145,000          | \$142,060          | \$142,060          | \$143,000          |
|              | STATE SHARED REV/ENTITLEM  | \$319,253          | \$320,700          | \$333,433          | \$333,433          | \$338,810          |
| 001 -357-010 | COUNTY PARTNERSHIP GRANT   | \$8,509            | \$8,500            | \$49,000           | \$49,000           | \$10,000           |
|              | STATE GRANTS               | \$8,509            | \$8,500            | \$49,000           | \$49,000           | \$10,000           |
| 001 -358-002 | DRUG TASK FORCE/DUI COAD   | \$0                | \$0                | \$847              | \$847              | \$0                |
| 001 -358-100 | FEMA                       | \$0                | \$0                | \$0                | \$55,000           | \$0                |
|              | LOCAL SHARED GOVT          | \$0                | \$0                | \$847              | \$55,847           | \$0                |
| 001 -361-320 | FEES-ENGINEERING REVIEW    | \$68,232           | \$100,000          | \$124,843          | \$125,000          | \$125,000          |
| 001 -361-321 | LEGAL REIMBURSEMENT        | \$19,532           | \$25,000           | \$6,979            | \$5,000            | \$20,000           |
| 001 -361-330 | SUBDIVISION & LAND DEVELO  | \$1,700            | \$5,000            | \$3,700            | \$4,000            | \$5,000            |
| 001 -361-340 | ZHB HEARING FEES           | \$9,100            | \$10,000           | \$8,500            | \$7,300            | \$10,000           |
| 001 -361-500 | SALE OF MAPS & PUBLICAT.   | \$343              | \$300              | \$1,075            | \$860              | \$300              |
|              | GENERAL GOVERNMENT         | \$98,907           | \$140,300          | \$145,096          | \$142,160          | \$160,300          |
| 001 -362-100 | SPECIAL POLICE SERVICES    | \$129,864          | \$125,000          | \$100,947          | \$115,000          | \$125,000          |
| 001 -362-110 | SALE OF ACCIDENT REPORTS   | \$3,290            | \$3,000            | \$2,216            | \$2,500            | \$2,500            |
| 001 -362-400 | PROTECTIVE INSPECTION FEE  | \$464,996          | \$400,000          | \$437,533          | \$440,000          | \$425,000          |
| 001 -410-331 | POLICE DONATIONS           | \$2,135            | \$0                | \$2,135            | \$2,135            | \$0                |
| 001 -362-401 | DEA OT REIM                | \$0                | \$0                | \$12,986           | \$15,000           | \$15,000           |
|              | PUBLIC SAFETY              | \$600,285          | \$528,000          | \$555,817          | \$574,635          | \$567,500          |
| 001 -363-510 | CONTRACTED SNOW REMOVAL    | \$10,281           | \$10,000           | \$0                | \$10,000           | \$10,000           |
|              | HIGHWAY & STREETS          | \$10,281           | \$10,000           | \$0                | \$10,000           | \$10,000           |
| 001 -364-600 | TAX CERTIFICATIONS         | \$46,495           | \$32,000           | \$74,025           | \$75,000           | \$32,000           |
|              | SANITATION                 | \$46,495           | \$32,000           | \$74,025           | \$75,000           | \$32,000           |
| 001 -380-000 | MISC. REVENUES             | \$3,790            | \$10,000           | \$120              | \$1,000            | \$10,000           |
|              | MISC. REVENUES             | \$3,790            | \$10,000           | \$120              | \$1,000            | \$10,000           |
|              | <b>TOTAL REVENUE</b>       | <b>\$5,382,896</b> | <b>\$5,267,918</b> | <b>\$5,490,096</b> | <b>\$5,652,810</b> | <b>\$5,462,610</b> |

## General Expense

### 2017 Preliminary Budget

| Account        | Description             | 2015 Actual | 2016 Budget | 2016 YTD  | 2016 Projected | 2017 Budget |
|----------------|-------------------------|-------------|-------------|-----------|----------------|-------------|
| 001 -401-130   | MANAGER'S SALARY        | \$89,229    | \$92,000    | \$69,491  | \$92,000       | \$90,000    |
| 001 -401-140   | ADMIN STAFF SALARIES    | \$280,574   | \$120,000   | \$110,135 | \$130,000      | \$77,000    |
| 001 -401-14001 | LONGEVITY               | \$4,000     | \$2,000     | \$2,200   | \$2,200        | \$0         |
|                | SALARY                  | \$373,803   | \$214,000   | \$181,826 | \$224,200      | \$167,000   |
| 001 -401-151   | WORKERS COMPENSATION    | (\$2,687)   | \$3,000     | \$7,951   | \$8,500        | \$4,000     |
| 001 -401-156   | HOSPITALIZATION         | \$40,177    | \$50,000    | \$45,780  | \$50,000       | \$36,000    |
| 001 -401-158   | LIFE INSURANCE          | \$2,191     | \$2,100     | \$1,694   | \$2,100        | \$1,500     |
| 001 -401-160   | PENSION                 | \$33,066    | \$35,000    | \$32,603  | \$35,000       | \$20,000    |
| 001 -401-161   | FICA                    | \$0         | \$17,000    | \$0       | \$17,000       | \$15,000    |
|                | BENEFITS                | \$72,748    | \$107,100   | \$88,028  | \$112,600      | \$76,500    |
| 001 -401-210   | OFFICE SUPPLIES         | \$8,763     | \$8,000     | \$7,786   | \$8,000        | \$8,000     |
| 001 -401-240   | GENERAL EXPENSE         | \$19,439    | \$19,000    | \$22,609  | \$23,000       | \$20,000    |
| 001 -401-260   | MINOR EQUIPMENT         | \$222       | \$500       | \$38      | \$500          | \$500       |
| 001 -401-300   | SUPERV. DISCRETIONARY   | \$3,025     | \$15,000    | \$838     | \$7,000        | \$12,000    |
| 001 -401-306   | HISTORICAL COMMISSION   | \$310       | \$250       | \$125     | \$250          | \$250       |
| 001 -401-311   | AUDIT SERVICE           | \$21,879    | \$18,000    | \$27,000  | \$27,000       | \$20,000    |
| 001 -401-320   | COMMUNICATIONS          | \$35,111    | \$18,000    | \$26,253  | \$27,000       | \$20,000    |
| 001 -401-325   | CHARGES/FEES            | \$2,592     | \$2,200     | \$2,340   | \$2,400        | \$2,400     |
| 001 -401-33012 | TRANSPORATION - STAFF C | \$119       | \$0         | \$328     | \$350          | \$350       |
| 001 -401-340   | PRINTING & ADVERTISING  | \$156       | \$200       | \$0       | \$0            | \$0         |
| 001 -401-350   | INSURANCE               | \$2,998     | \$2,100     | \$2,372   | \$2,700        | \$2,500     |
| 001 -401-351   | AUTO INSURANCE          | \$1,411     | \$1,000     | \$972     | \$1,000        | \$1,000     |
| 001 -401-353   | TREASURER'S BOND        | \$1,800     | \$1,275     | \$750     | \$1,275        | \$1,275     |
| 001 -401-374   | MAINT/REPAIRS/COMPUTE   | \$33,705    | \$20,000    | \$15,819  | \$25,000       | \$52,480    |
| 001 -401-660   | LEGAL SERVICES          | \$72,806    | \$75,000    | \$115,568 | \$116,000      | \$75,000    |
| 001 -401-700   | COMPUTER SOFTWARE       | \$5,886     | \$3,000     | \$2,013   | \$3,000        | \$3,000     |
|                | OTHER EXPENSES          | \$215,852   | \$183,525   | \$224,811 | \$244,475      | \$218,755   |
|                | EXECUTIVE               | \$662,403   | \$504,625   | \$494,665 | \$581,275      | \$462,255   |

# General Expense

## 2017 Preliminary Budget

| Account      | Description             | 2015 Actual | 2016 Budget | 2016 YTD | 2016 Projected | 2017 Budget |
|--------------|-------------------------|-------------|-------------|----------|----------------|-------------|
| 001 -402-130 | FINANCE SALARY          | \$0         | \$0         | \$0      |                | \$85,000    |
| 001 -402-183 | OVERTIME                | \$0         | \$0         | \$0      |                | \$3,000     |
| 001 -402-140 | LONGEVITY               | \$0         | \$0         | \$0      |                | \$5,000     |
|              | SALARY                  | \$0         | \$0         | \$0      | \$0            | \$93,000    |
| 001 -402-151 | WORKERS COMPENSATION    | \$0         | \$0         | \$0      |                | \$1,500     |
| 001 -402-156 | HOSPITALIZATION         | \$0         | \$0         | \$0      |                | \$24,000    |
| 001 -402-158 | LIFE INSURANCE          | \$0         | \$0         | \$0      |                | \$1,000     |
| 001 -402-160 | PENSION                 | \$0         | \$0         | \$0      |                | \$10,000    |
| 001 -402-161 | FICA                    | \$0         | \$0         | \$0      |                | \$6,500     |
|              | BENEFITS                | \$0         | \$0         | \$0      | \$0            | \$43,000    |
| 001 -402-210 | OFFICE SUPPLIES         | \$0         | \$0         | \$0      |                | \$1,000     |
| 001 -402-240 | TRAINING                | \$0         | \$0         | \$0      |                | \$1,500     |
|              | OTHER EXPENSES          | \$0         | \$0         | \$0      | \$0            | \$2,500     |
|              | FINANCE                 | \$0         | \$0         | \$0      | \$0            | \$138,500   |
| 001 -403-242 | LOCKBOX CHARGES         | \$0         | \$0         | \$728    | \$1,000        | \$0         |
| 001 -403-325 | POSTAGE/PROFESSIONAL S' | \$2,326     | \$2,500     | \$3,207  | \$3,500        | \$0         |
| 001 -403-342 | PRINTING                | \$1,734     | \$2,000     | \$0      | \$2,000        | \$0         |
| 001 -403-353 | BOND                    | \$0         | \$0         | \$0      | \$0            | \$0         |
|              | TAX COLLECTION          | \$4,060     | \$4,500     | \$3,935  | \$6,500        | \$0         |

## General Expense

### 2017 Preliminary Budget

| Account                           | Description            | 2015 Actual     | 2016 Budget     | 2016 YTD        | 2016 Projected  | 2017 Budget     |
|-----------------------------------|------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| 001 -409-140                      | CLEANING SALARIES      | \$0             | \$0             | \$0             | \$0             | \$13,000        |
|                                   | SALARY                 | \$0             | \$0             | \$0             | \$0             | \$13,000        |
| 001 -409-151                      | WORKERS COMPENSATION   | \$2,101         | \$1,950         | \$2,019         | \$2,500         | \$2,100         |
|                                   | BENEFITS               | \$2,101         | \$1,950         | \$2,019         | \$2,500         | \$2,100         |
| 001 -409-20001                    | MAINT BLDG - SUPPLIES  | \$5,674         | \$4,000         | \$6,148         | \$6,500         | \$4,000         |
| 001 -409-225                      | CLEANING SERVICE       | \$2,904         | \$2,750         | \$1,715         | \$2,750         | \$2,750         |
| 001 -409-236                      | BUILDING SUPPLIES      | \$723           | \$600           | \$81            | \$600           | \$600           |
| 001 -409-246                      | GEN CONTRACTOR SUPPOR  | \$829           | \$1,000         | \$738           | \$1,000         | \$1,000         |
| 001 -409-3011                     | LANDSCAPING CONTRACT   | \$11,810        | \$8,000         | \$12,940        | \$13,000        | \$13,000        |
| 001 -409-350                      | INSURANCE              | \$442           | \$400           | \$292           | \$400           | \$400           |
| 001 -409-360                      | UTILITIES              | \$28,758        | \$30,000        | \$21,446        | \$25,000        | \$25,000        |
| 001 -409-36103                    | GARAGE ELECTRIC        | \$106           | \$0             | \$81            | \$150           | \$150           |
| 001 -409-36203                    | GARAGE-GAS             | \$2,651         | \$0             | \$1,323         | \$1,500         | \$1,500         |
| 001 -409-373                      | MAINTENANCE & REPAIRS  | \$22,677        | \$15,000        | \$32,750        | \$33,000        | \$15,000        |
| 001 -409-37301                    | REPAIRS MUNIC BLDG     | \$1,369         | \$2,000         | \$2,601         | \$3,000         | \$2,000         |
| 001 -409-37302                    | ELECTRICAL REPAIRS     | \$0             | \$1,000         | \$0             | \$2,000         | \$1,000         |
| 001 -409-374                      | MAINTENANCE AND REPAIR | \$1,298         | \$1,000         | \$867           | \$1,000         | \$1,000         |
| 001 -409-600                      | GOV BLDG MAINT         | \$7,145         | \$2,000         | \$1,939         | \$2,500         | \$2,000         |
|                                   | OTHER EXPENSES         | \$86,387        | \$67,750        | \$82,544        | \$92,400        | \$69,400        |
| <b>GEN GOVT BLDGS &amp; PLANT</b> |                        | <b>\$88,488</b> | <b>\$69,700</b> | <b>\$84,562</b> | <b>\$94,900</b> | <b>\$84,500</b> |

## General Expense

### 2017 Preliminary Budget

| Account        | Description               | 2015 Actual        | 2016 Budget        | 2016 YTD           | 2016 Projected     | 2017 Budget        |
|----------------|---------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| 001 -410-130   | SALARY OF OFFICERS        | \$1,132,098        | \$1,070,000        | \$868,051          | \$1,070,000        | \$1,100,000        |
| 001 -410-13001 | PART TIME POLICE OFFICER  | \$218,269          | \$175,000          | \$169,297          | \$190,000          | \$210,000          |
| 001 -410-140   | NON UNIFORM STAFF         | \$63,309           | \$65,000           | \$48,957           | \$60,000           | \$65,000           |
| 001 -410-182   | LONGEVITY                 | \$54,866           | \$70,000           | \$44,671           | \$65,000           | \$75,000           |
| 001 -410-183   | OVERTIME                  | \$66,679           | \$56,000           | \$64,436           | \$77,000           | \$79,800           |
| 001 -410-184   | POLICE HOLIDAY PAY        | \$47,850           | \$60,000           | \$50,519           | \$60,000           | \$65,000           |
| 001 -410-187   | EXTRA DUTY                | \$78,898           | \$50,000           | \$79,690           | \$80,000           | \$50,000           |
|                | SALARY                    | \$1,661,969        | \$1,546,000        | \$1,325,622        | \$1,602,000        | \$1,644,800        |
| 001 -410-151   | WORKERS COMPENSATION      | \$74,742           | \$69,000           | \$71,825           | \$74,000           | \$82,500           |
| 001 -410-156   | HOSPITALIZATION           | \$427,657          | \$350,000          | \$393,939          | \$310,000          | \$300,000          |
| 001 -410-15601 | RETIREE'S HOSPITALIZATION | \$22,838           | \$0                | \$20,772           | \$23,000           | \$0                |
| 001 -410-15602 | POLICE GYM MEMBERSHIP     | \$3,808            | \$5,000            | \$4,740            | \$6,000            | \$6,500            |
| 001 -410-158   | LIFE INSURANCE            | \$11,939           | \$11,000           | \$9,231            | \$11,000           | \$13,000           |
| 001 -410-160   | NON-UNIFORM PENSION       | \$2,366            | \$2,600            | \$1,884            | \$2,600            | \$3,000            |
| 001 -410-161   | FICA                      | \$0                | \$47,000           | \$0                | \$47,000           | \$146,000          |
| 001 -410-163   | POLICE PENSION            | \$393,587          | \$445,000          | \$552,453          | \$552,453          | \$552,344          |
|                | BENEFITS                  | \$936,936          | \$929,600          | \$1,054,844        | \$1,026,053        | \$1,103,344        |
| 001 -410-191   | UNIFORMS                  | \$7,035            | \$10,000           | \$5,229            | \$7,500            | \$10,000           |
| 001 -410-193   | POLICE MANAGEMENT         | \$261,926          | \$250,000          | \$225,968          | \$255,000          | \$255,000          |
| 001 -410-210   | OFFICE SUPPLIES           | \$447              | \$0                | \$0                | \$0                | \$0                |
| 001 -410-214   | EDUCATION                 | \$12,810           | \$14,000           | \$189              | \$200              | \$9,000            |
| 001 -410-215   | FIREARMS                  | \$8,498            | \$6,000            | \$5,786            | \$6,000            | \$6,000            |
| 001 -410-222   | POLICE TRAINING           | \$9,537            | \$12,000           | \$4,433            | \$8,000            | \$12,000           |
| 001 -410-23022 | POLICE FUEL               | \$1,254            | \$0                | \$0                | \$0                | \$0                |
| 001 -410-231   | GASOLINE                  | \$34,340           | \$40,000           | \$21,119           | \$30,000           | \$30,000           |
| 001 -410-241   | CONTRACTED SERVICE        | \$0                | \$17,000           | \$10,988           | \$15,000           | \$17,000           |
| 001 -410-242   | OPERATING SUPPLIES        | \$15,645           | \$11,000           | \$5,231            | \$9,000            | \$11,000           |
| 001 -410-243   | SUPPLIES                  | \$2,276            | \$3,000            | \$0                | \$3,000            | \$3,000            |
| 001 -410-250   | REPAIR & MAINT. SUPPLIES  | \$8,063            | \$8,000            | \$5,893            | \$8,000            | \$8,000            |
| 001 -410-260   | MINOR EQUIPMENT           | \$923              | \$2,000            | \$536              | \$2,000            | \$2,000            |
| 001 -410-320   | TELEPHONES                | \$5,600            | \$10,000           | \$5,707            | \$7,500            | \$10,000           |
| 001 -410-325   | POSTAGE                   | \$120              | \$250              | \$200              | \$200              | \$250              |
| 001 -410-328   | RADIO EQUIPMENT INSTALI   | \$23,706           | \$23,000           | \$12,481           | \$14,000           | \$0                |
| 001 -410-330   | VEHICLE MAINTENANCE       | \$39,048           | \$24,000           | \$15,000           | \$24,000           | \$20,000           |
| 001 -410-331   | POLICE DONATIONS          | \$2,135            | \$0                | \$2,135            | \$2,200            | \$0                |
| 001 -410-350   | INSURANCE                 | \$23,766           | \$18,000           | \$16,393           | \$18,000           | \$20,000           |
| 001 -410-351   | AUTO INSURANCE            | \$5,643            | \$5,000            | \$3,887            | \$5,000            | \$5,000            |
| 001 -410-740   | AUTOMOBILE PURCHASE       | \$56,930           | \$58,000           | \$60,105           | \$60,105           | \$0                |
| 001 -410-750   | CAPITAL EQUIPMENT         | \$3,442            | \$5,000            | \$3,932            | \$5,000            | \$5,000            |
|                | OTHER EXPENSES            | \$523,144          | \$516,250          | \$405,212          | \$479,705          | \$423,250          |
| <b>POLICE</b>  |                           | <b>\$3,122,049</b> | <b>\$2,991,850</b> | <b>\$2,785,678</b> | <b>\$3,107,758</b> | <b>\$3,171,394</b> |

# General Expense

## 2017 Preliminary Budget

| Account      | Description              | 2015 Actual | 2016 Budget | 2016 YTD  | 2016 Projected | 2017 Budget |
|--------------|--------------------------|-------------|-------------|-----------|----------------|-------------|
| 001 -411-151 | WORKERS COMPENSATION     | \$35,118    | \$34,000    | \$33,747  | \$34,000       | \$34,000    |
| 001 -411-363 | HYDRANT SERVICE          | \$68,259    | \$72,000    | \$51,359  | \$72,000       | \$72,000    |
| 001 -411-540 | CONTRIB TO BERWYN FIRE   | \$86,321    | \$120,000   | \$100,703 | \$120,000      | \$160,000   |
| 001 -411-541 | CONTRIB TO PAOLI FIRE CO | \$29,765    | \$40,000    | \$37,441  | \$40,000       | \$50,000    |
| 001 -411-542 | FIRE CO ALS              | \$73,755    | \$40,000    | \$31,854  | \$40,000       | \$40,000    |
|              | FIRE                     | \$293,218   | \$306,000   | \$255,105 | \$306,000      | \$356,000   |
| 001 -413-130 | SALARIES                 | \$78,746    | \$58,000    | \$65,262  | \$70,000       | \$77,000    |
|              | SALARY                   | \$78,746    | \$58,000    | \$65,262  | \$70,000       | \$77,000    |
| 001 -413-151 | WORKERS COMPENSATION     | \$7,954     | \$7,500     | \$7,643   | \$9,000        | \$9,000     |
| 001 -413-156 | HOSPITALIZATION          | \$20,546    | \$24,200    | \$18,872  | \$26,000       | \$18,000    |
| 001 -413-158 | LIFE INSURANCE           | \$1,058     | \$1,000     | \$818     | \$1,000        | \$1,000     |
| 001 -413-160 | PENSION                  | \$9,000     | \$10,000    | \$0       | \$10,000       | \$10,000    |
| 001 -413-161 | FICA                     | \$0         | \$6,500     | \$0       | \$6,500        | \$6,500     |
|              | BENEFITS                 | \$38,558    | \$49,200    | \$27,333  | \$52,500       | \$44,500    |
| 001 -413-242 | OPERATING SUPPLIES       | \$4,877     | \$5,000     | \$4,538   | \$5,000        | \$5,000     |
| 001 -413-300 | CONTRACTED SERVICES      | \$18,782    | \$25,000    | \$55,524  | \$60,000       | \$25,000    |
| 001 -413-325 | CHARGES/FEES             | \$690       | \$700       | \$1,400   | \$1,400        | \$1,400     |
| 001 -413-330 | TRANSPORTATION           | \$2,288     | \$3,000     | \$4,048   | \$4,200        | \$4,200     |
| 001 -413-350 | INSURANCE                | \$1,084     | \$750       | \$716     | \$750          | \$750       |
| 001 -413-351 | AUTO INSURANCE           | \$709       | \$560       | \$489     | \$560          | \$560       |
| 001 -413-400 | TRAINING/CERTIFICATIONS  | \$0         | \$100       | \$0       | \$100          | \$100       |
|              | OTHER EXPENSES           | \$28,431    | \$35,110    | \$66,715  | \$72,010       | \$37,010    |
|              | PROTECTIVE INSPECTION    | \$145,735   | \$142,310   | \$159,310 | \$194,510      | \$158,510   |
| 001 -414-200 | SUPPLIES                 | \$2,730     | \$2,500     | \$275     | \$2,500        | \$275       |
| 001 -414-312 | ENGINEERING-REIMBURSAI   | \$74,628    | \$100,000   | \$240,214 | \$250,000      | \$125,000   |
| 001 -414-313 | ENGINEERING SERVICE      | \$58,733    | \$125,000   | \$37,884  | \$38,000       | \$50,000    |
| 001 -414-314 | SPECIAL LEGAL COSTS      | \$3,720     | \$4,000     | \$3,893   | \$4,000        | \$3,893     |
| 001 -414-325 | CHARGES/FEES             | \$600       | \$600       | \$1,000   | \$1,000        | \$1,000     |
| 001 -414-340 | ADVERTISING & PRINTING   | \$10,054    | \$10,000    | \$8,735   | \$10,000       | \$8,735     |
| 001 -414-350 | INSURANCE                | \$696       | \$500       | \$460     | \$500          | \$460       |
| 001 -414-660 | LEGAL SERVICES           | \$80,814    | \$60,000    | \$68,330  | \$70,000       | \$60,000    |
| 001 -414-661 | LEGAL-REIMBURSABLE       | \$56,886    | \$10,000    | \$39,416  | \$40,000       | \$20,000    |
|              | PLANNING & ZONING        | \$288,861   | \$312,600   | \$400,207 | \$416,000      | \$269,363   |
| 001 -415-200 | EMERGENCY MAN SUPPLIE!   | \$0         | \$1,000     | \$0       | \$0            | \$0         |
|              | EMERGENCY MANAGEMENT     | \$0         | \$1,000     | \$0       | \$0            | \$0         |

# General Expense

## 2017 Preliminary Budget

| Account      | Description             | 2015 Actual | 2016 Budget | 2016 YTD  | 2016 Projected | 2017 Budget |
|--------------|-------------------------|-------------|-------------|-----------|----------------|-------------|
| 001 -430-141 | DIR OF PUBLIC WORKS SAL | \$53,150    | \$44,000    | \$32,713  | \$40,000       | \$46,000    |
|              | SALARY                  | \$53,150    | \$44,000    | \$32,713  | \$40,000       | \$46,000    |
| 001 -430-151 | WORKERS COMPENSATION    | \$8,387     | \$7,800     | \$8,059   | \$8,500        | \$9,000     |
| 001 -430-156 | HOSPITALIZATION         | \$45,023    | \$47,000    | \$40,215  | \$43,000       | \$10,000    |
| 001 -430-158 | LIFE INSURANCE          | \$2,394     | \$2,200     | \$1,851   | \$2,000        | \$2,500     |
| 001 -430-160 | PENSION                 | \$18,793    | \$22,000    | \$15,867  | \$22,000       | \$10,000    |
| 001 -430-161 | FICA                    | \$0         | \$5,400     | \$0       | \$5,500        | \$5,000     |
|              | BENEFITS                | \$74,596    | \$84,400    | \$65,993  | \$81,000       | \$36,500    |
| 001 -430-350 | INSURANCE               | \$2,854     | \$2,000     | \$1,885   | \$2,500        | \$1,500     |
| 001 -430-351 | AUTO INSURANCE          | \$6,880     | \$5,000     | \$4,739   | \$5,000        | \$5,000     |
|              | OTHER EXPENSES          | \$9,734     | \$7,000     | \$6,625   | \$7,500        | \$6,500     |
|              | HIGHWAY                 | \$137,480   | \$135,400   | \$105,331 | \$128,500      | \$89,000    |
| 001 -432-384 | EQUIPMENT RENTAL/REPAIR | \$248,463   | \$85,000    | \$103,010 | \$105,000      | \$85,000    |
|              | HIGHWAY MAINT-SNOW/ICE  | \$248,463   | \$85,000    | \$103,010 | \$105,000      | \$85,000    |
| 001 -433-245 | SCHOOL WARNING LIGHT    | \$440       | \$750       | \$1,051   | \$1,200        | \$1,000     |
| 001 -433-361 | TRAFFIC SIGNAL SERVICE  | \$4,320     | \$3,000     | \$5,065   | \$5,065        | \$3,000     |
| 001 -433-372 | STREET SIGNS            | \$8,987     | \$3,000     | \$4,151   | \$4,200        | \$3,000     |
| 001 -433-374 | MAINTENANCE AND REPAIR  | \$5,610     | \$5,000     | \$4,486   | \$5,000        | \$5,000     |
|              | TRAFFIC SIGNALS/SIGNS   | \$19,357    | \$11,750    | \$14,753  | \$15,465       | \$12,000    |

## General Expense

### 2017 Preliminary Budget

| Account        | Description                  | 2015 Actual | 2016 Budget | 2016 YTD  | 2016 Projected | 2017 Budget |
|----------------|------------------------------|-------------|-------------|-----------|----------------|-------------|
| 001 -434-372   | STREET SIGNS                 | \$4,100     | \$4,500     | \$0       | \$2,500        | \$2,500     |
|                | STREET LIGHTING              | \$4,100     | \$4,500     | \$0       | \$2,500        | \$2,500     |
| 001 -437-374   | EQUIPMENT REPAIRS            | \$3,797     | \$4,000     | \$8,028   | \$8,030        | \$4,000     |
| 001 -437-37401 | REPAIRS TRUCK 1              | \$2,691     | \$1,200     | \$974     | \$1,200        | \$1,200     |
| 001 -437-37402 | REPAIRS TRUCK 2              | \$888       | \$1,000     | \$1,702   | \$2,000        | \$2,000     |
| 001 -437-37405 | REPAIRS TRUCK 5              | \$3,347     | \$1,000     | \$213     | \$1,000        | \$2,000     |
| 001 -437-37406 | REPAIRS TRUCK 6              | \$2,961     | \$1,500     | \$1,031   | \$1,500        | \$1,500     |
| 001 -437-37409 | REPAIRS LOADER               | \$1,444     | \$1,500     | \$2,174   | \$2,200        | \$2,200     |
| 001 -437-37410 | REPAIRS EXPLORER             | \$1,242     | \$400       | \$0       | \$400          | \$400       |
|                | REPAIR TOOLS & MACHINERY     | \$16,368    | \$10,600    | \$14,122  | \$16,330       | \$13,300    |
| 001 -438-140   | MAINTENANCE SALARIES         | \$67,898    | \$73,000    | \$55,039  | \$62,000       | \$65,000    |
| 001 -438-156   | HOSPITALIZATION              | \$0         | \$0         | \$0       | \$0            | \$20,000    |
| 001 -438-14001 | HIGHWAY LONGEVITY            | \$2,400     | \$1,200     | \$1,200   | \$1,400        | \$1,400     |
|                | SALARY                       | \$70,298    | \$74,200    | \$56,239  | \$63,400       | \$86,400    |
| 001 -438-245   | MAINTENANCE SUPPLIES         | \$33,704    | \$25,000    | \$13,115  | \$20,000       | \$25,000    |
| 001 -438-300   | TIPPING FEES-ROAD DEBRIS     | \$1,507     | \$1,200     | \$975     | \$1,200        | \$1,200     |
| 001 -438-320   | TELEPHONE                    | \$710       | \$750       | \$526     | \$750          | \$750       |
| 001 -438-330   | TRANSPORTATION               | \$146       | \$1,000     | \$23      | \$1,000        | \$1,500     |
| 001 -438-33021 | FUEL TRUCK 1                 | \$409       | \$0         | \$990     | \$1,000        | \$0         |
| 001 -438-33025 | FUEL TRUCK 5                 | \$276       | \$0         | \$678     | \$770          | \$0         |
| 001 -438-33026 | FUEL TRUCK 6                 | \$153       | \$0         | \$105     | \$105          | \$0         |
| 001 -438-384   | MAINT. EQUIPMENT RENTA       | \$147,998   | \$100,000   | \$97,121  | \$100,000      | \$100,000   |
| 001 -438-38400 | HWY MAINT NON PREVAIL '      | \$13,996    | \$10,000    | \$10,600  | \$11,000       | \$10,000    |
|                | OTHER EXPENSES               | \$198,899   | \$137,950   | \$124,133 | \$135,825      | \$138,450   |
|                | MAINT/REPAIR HIGHWAY BRIDGES | \$269,197   | \$212,150   | \$180,372 | \$199,225      | \$224,850   |

## General Expense

### 2017 Preliminary Budget

| Account     | Description                    | 2015 Actual        | 2016 Budget        | 2016 YTD           | 2016 Projected     | 2017 Budget        |
|-------------|--------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| 001-481-161 | SOCIAL SECURITY CONT           | \$120,539          | \$3,000            | \$96,423           | \$5,000            | \$0                |
|             | INTERGOVERNMENTAL EXPEND       | \$120,539          | \$3,000            | \$96,423           | \$5,000            | \$0                |
| 001-483-162 | FIREMAN RELIEF                 | \$143,065          | \$143,100          | \$142,060          | \$143,100          | \$143,100          |
|             | PENSIONS                       | \$143,065          | \$143,100          | \$142,060          | \$143,100          | \$143,100          |
| 001-484-150 | WORKMEN COMPENSATIOI           | \$0                | \$0                | \$1,058            | \$1,058            | \$0                |
| 001-484-310 | PROFESSIONAL SERVICE           | \$0                | \$1,000            | \$0                | \$1,000            | \$0                |
|             | WORKMENS COMPENSATION          | \$0                | \$1,000            | \$0                | \$1,000            | \$0                |
| 001-485-000 | UNEMPLOYMENT COMPEN            | \$0                | \$1,000            | \$0                | \$0                | \$1,000            |
|             | UNEMPLOYMENT COMPENSATION      | \$0                | \$1,000            | \$0                | \$0                | \$1,000            |
| 001-492-042 | POST RETIREMENT FUNC           | \$0                | \$150,000          | \$150,000          | \$150,000          | \$150,000          |
|             | OPEB                           | \$0                | \$150,000          | \$150,000          | \$150,000          | \$150,000          |
| 001-492-004 | TRANSFER TO LIBRARY            | \$0                | \$0                | \$0                | \$0                | \$50,000           |
|             | TRANSFER TO LIBRARY            | \$0                | \$0                | \$0                | \$0                | \$50,000           |
|             | <b>TOTAL EXPENSE</b>           | <b>\$5,544,417</b> | <b>\$5,090,085</b> | <b>\$4,990,415</b> | <b>\$5,474,121</b> | <b>\$5,411,272</b> |
|             | <b>ANNUAL SURPLUS(DEFICIT)</b> |                    | <b>\$177,833</b>   | <b>\$499,681</b>   | <b>\$178,689</b>   | <b>\$51,338</b>    |

# Solid Waste

## 2017 Preliminary Budget

| Account      | Description                     | 2015 Actual        | 2016 Budget        | 2016 YTD           | 2016 Projected     | 2017 Budget        |
|--------------|---------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
|              | <b>FUND BALANCE 1/1</b>         |                    | <b>\$299,566</b>   |                    | <b>\$299,566</b>   | <b>\$439,532</b>   |
| 002 -341-000 | INTEREST EARNINGS               | \$426              | \$1,000            | \$74               | \$50               | \$50               |
| 002 -359-003 | D.E.R. PERFORMANCE GRANT        | \$1,162            | \$25,000           | \$140,066          | \$140,066          | \$65,000           |
| 002 -364-121 | PENALTY ON COLLECTION FEE       | \$175              | \$200              | \$0                | \$0                | \$0                |
| 002 -364-300 | COLLECTION FEES CURRENT         | \$1,059,834        | \$1,130,000        | \$1,029,380        | \$1,100,000        | \$1,100,000        |
| 002 -380-000 | MISC. REVENUES                  | (\$34)             | \$1,000            | \$0                | \$500              | \$1,000            |
|              | <b>TOTAL REVENUE</b>            | <b>\$1,061,562</b> | <b>\$1,157,200</b> | <b>\$1,169,521</b> | <b>\$1,240,616</b> | <b>\$1,166,050</b> |
| 002 -427-140 | SALARIES                        | \$73,500           | \$80,000           | \$80,228           | \$90,000           | \$115,000          |
|              | SALARY                          | \$73,500           | \$80,000           | \$80,228           | \$90,000           | \$115,000          |
| 002 -427-151 | WORKERS COMPENSATION            | \$2,117            | \$2,000            | \$2,034            | \$2,500            | \$3,000            |
| 002 -427-156 | HOSPITALIZATION                 | \$11,807           | \$15,000           | \$16,216           | \$20,000           | \$26,000           |
| 002 -427-158 | LIFE INSURANCE                  | \$613              | \$575              | \$474              | \$700              | \$1,000            |
| 002 -427-160 | PENSION                         | \$15,000           | \$20,000           | \$20,000           | \$20,000           | \$20,000           |
| 002 -429-161 | FICA                            | \$6,624            | \$5,500            | \$5,839            | \$7,000            | \$9,000            |
|              | BENEFITS                        | \$36,160           | \$43,075           | \$44,562           | \$50,200           | \$59,000           |
| 002 -427-242 | OFFICE/COPIER SUPPLIES          | \$0                | \$200              | \$0                | \$250              | \$1,000            |
| 002 -427-247 | SPECIAL PROJECTS/PROGRAMS       | \$2,610            | \$1,500            | \$1,093            | \$1,200            | \$1,500            |
| 002 -427-325 | CHARGES/FEES                    | \$6,350            | \$5,000            | \$4,650            | \$5,000            | \$5,000            |
| 002 -427-340 | PRINTING                        | \$2,403            | \$2,500            | \$2,798            | \$4,000            | \$4,000            |
| 002 -427-350 | INSURANCE                       | \$8,324            | \$7,500            | \$5,500            | \$12,000           | \$12,000           |
| 002 -427-384 | CONTRACTED COLLECTION SVC       | \$976,726          | \$915,000          | \$762,656          | \$915,000          | \$915,000          |
| 002 -427-390 | COMPOST SITE OPERATION          | \$20,286           | \$25,000           | \$12,440           | \$20,000           | \$25,000           |
| 002 -427-660 | LEGAL SERVICES                  | \$0                | \$0                | \$0                | \$0                | \$0                |
| 002 -427-662 | PROFESSIONAL SERVICES           | \$1,883            | \$0                | \$188              | \$500              | \$25,000           |
|              | OTHER EXPENSES                  | \$1,018,581        | \$956,700          | \$789,324          | \$957,950          | \$988,500          |
|              | <b>SOLID WASTE COLLECT/DISP</b> | <b>\$1,128,242</b> | <b>\$1,079,775</b> | <b>\$914,114</b>   | <b>\$1,098,150</b> | <b>\$1,162,500</b> |
| 002 -429-241 | TRASH LIEN PLACEMENT FEE        | (\$37,438)         | \$0                | \$0                | \$0                | \$0                |
| 002 -429-660 | LEGAL SERVICES                  | \$4,470            | \$4,500            | \$1,309            | \$2,500            | \$3,500            |
|              | WASTEWATER/COLLECT/TREAT        | (\$32,967)         | \$4,500            | \$1,309            | \$2,500            | \$3,500            |
|              | <b>TOTAL EXPENSE</b>            | <b>\$1,095,274</b> | <b>\$1,084,275</b> | <b>\$915,422</b>   | <b>\$1,100,650</b> | <b>\$1,166,000</b> |
|              | <b>ANNUAL SURPLUS(DEFICIT)</b>  |                    | <b>\$72,925</b>    | <b>\$254,098</b>   | <b>\$139,966</b>   | <b>\$50</b>        |
|              | <b>FUND BALANCE 12/31</b>       |                    | <b>\$372,491</b>   |                    | <b>\$439,532</b>   | <b>\$439,582</b>   |

# Library

## 2017 Preliminary Budget

| Account      | Description                      | 2015 Actual       | 2016 Budget         | 2016 YTD         | 2016 Projected      | 2017 Budget         |
|--------------|----------------------------------|-------------------|---------------------|------------------|---------------------|---------------------|
|              | <b>FUND BALANCE 1/1</b>          | <b>\$0</b>        | <b>\$129,025</b>    | <b>\$96,388</b>  | <b>\$96,388</b>     | <b>\$94,971</b>     |
| 004 -301-100 | CURRENT YEAR TAXES               | \$550,100         | \$585,854           | \$547,800        | \$580,000           | \$590,000           |
| 004 -301-500 | LEINED TAXES                     | \$6,251           | \$9,000             | \$17,268         | \$17,268            | \$17,268            |
| 004 -301-600 | INTERIM TAXES                    | \$4,070           | \$3,500             | \$2,750          | \$2,750             | \$2,750             |
| 004 -319-010 | PENALTY                          | \$2,760           | \$5,000             | \$0              | \$2,500             | \$2,500             |
| 004 -341-000 | INTEREST EARNINGS                | \$181             | \$500               | \$58             | \$65                | \$75                |
| 004 -341-001 | TRANSFER FROM GENERAL FUND       |                   |                     |                  |                     | \$50,000            |
| 004 -380-000 | MISC.                            | \$0               | \$1,000             | \$0              | \$0                 | \$0                 |
|              | <b>TOTAL REVENUE</b>             | <b>\$563,362</b>  | <b>\$604,854</b>    | <b>\$567,876</b> | <b>\$602,583</b>    | <b>\$662,593</b>    |
|              | <b>TOTAL REVENUE AND BALANCE</b> |                   | <b>\$737,878.77</b> |                  | <b>\$698,971.24</b> | <b>\$757,564.24</b> |
| 004 -456-530 | CONTRIBUTIONS TO LIBRARY         | \$600,000         | \$604,000           | \$503,333        | \$604,000           | \$700,000           |
|              | <b>TOTAL EXPENSE</b>             | <b>\$600,000</b>  | <b>\$604,000</b>    | <b>\$503,333</b> | <b>\$604,000</b>    | <b>\$700,000</b>    |
|              | <b>ANNUAL SURPLUS(DEFICIT)</b>   | <b>(\$36,638)</b> | <b>\$854</b>        | <b>\$64,543</b>  | <b>(\$1,417)</b>    | <b>(\$37,407)</b>   |
|              | <b>FUND BALANCE 12/31</b>        | <b>\$96,388</b>   | <b>\$129,879</b>    | <b>\$160,931</b> | <b>\$94,971</b>     | <b>\$57,564</b>     |

# Parks and Rec

## 2017 Preliminary Budget

| Account        | Description                    | 2015 Actual      | 2016 Budget      | 2016 YTD          | 2016 Projected    | 2017 Budget      |
|----------------|--------------------------------|------------------|------------------|-------------------|-------------------|------------------|
|                | <b>FUND BALANCE 1/1</b>        |                  | <b>\$76,278</b>  |                   | <b>\$116,635</b>  | <b>\$18,455</b>  |
| 005 -301-100   | CURRENT YEAR LEVY              | \$50,009         | \$64,906         | \$49,800          | \$55,000          | \$60,000         |
| 005 -301-500   | LIENED TAXES                   | \$568            | \$700            | \$1,570           | \$1,570           | \$700            |
| 005 -301-600   | INTERIM TAXES                  | \$370            | \$350            | \$250             | \$250             | \$250            |
| 005 -319-010   | PENALTY ON TAXES               | \$251            | \$300            | \$0               | \$0               | \$0              |
| 005 -341-000   | INTEREST EARNINGS              | \$129            | \$250            | \$12              | \$12              | \$12             |
| 005 -342-200   | HILLTOP USER FEES              | \$45,260         | \$60,000         | \$37,350          | \$55,000          | \$55,000         |
| 005 -358-100   | PARK USER FEES/DONATIONS       | \$2,420          | \$2,500          | \$3,490           | \$3,490           | \$3,490          |
| 005 -367-300   | SUMMER RECREATION FEES         | \$26,320         | \$25,000         | \$23,805          | \$23,805          | \$25,000         |
| 005 -380-000   | MISC. REVENUE                  | \$0              | \$0              | \$0               | \$0               | \$0              |
|                | <b>TOTAL REVENUE</b>           | <b>\$125,327</b> | <b>\$154,006</b> | <b>\$116,276</b>  | <b>\$139,127</b>  | <b>\$144,452</b> |
| 005 -401-140   | HOUSE EVENTS                   | \$11,749         | \$10,000         | \$8,484           | \$10,000          | \$10,000         |
| 005 -401-151   | HOUSE WORKERS COMP             | \$834            | \$800            | \$801             | \$1,000           | \$1,000          |
| 005 -401-200   | HOUSE SUPPLIES                 | \$1,084          | \$1,000          | \$77              | \$500             | \$1,000          |
| 005 -401-300   | HOUSE MAINTENANCE              | \$18,456         | \$50,000         | \$37,526          | \$130,000         | \$25,000         |
|                | EXECUTIVE                      | \$32,122         | \$61,800         | \$46,889          | \$141,500         | \$37,000         |
| 005 -409-151   | WORKERS COMPENSATION           | \$144            | \$135            | \$139             | \$140             | \$140            |
| 005 -409-200   | HOUSE SUPPLIES                 | \$1,178          | \$1,100          | \$1,447           | \$1,500           | \$1,500          |
| 005 -409-3011  | LANDSCAPING CONTRACT           | \$14,671         | \$10,000         | \$7,995           | \$10,000          | \$13,000         |
| 005 -409-341   | ADVERTISING                    | \$7,068          | \$7,100          | \$7,195           | \$7,200           | \$7,300          |
| 005 -409-350   | HILLTOP-INSURANCE              | \$1,457          | \$1,000          | \$962             | \$1,000           | \$1,000          |
| 005 -409-36002 | JOHNSON PARK WATER             | \$200            | \$250            | \$360             | \$400             | \$400            |
| 005 -409-36102 | CENTRAL AVE                    | \$303            | \$350            | \$1,048           | \$1,050           | \$1,050          |
| 005 -409-36201 | HILLTOP - GAS                  | \$8,121          | \$8,000          | \$4,183           | \$8,000           | \$8,000          |
|                | GEN.GOV'T BLDGS & PLANT        | \$33,141         | \$27,935         | \$23,329          | \$29,290          | \$32,390         |
| 005 -452-140   | SUMMER REC SALARIES            | \$14,091         | \$16,000         | \$15,736          | \$16,000          | \$16,000         |
| 005 -452-151   | WORKERS COMPENSATION           | \$1,940          | \$1,800          | \$1,865           | \$1,900           | \$1,900          |
| 005 -452-161   | FICA                           | \$0              | \$0              | \$0               | \$0               | \$0              |
|                | PARKS & REC                    | \$16,031         | \$17,800         | \$17,601          | \$17,900          | \$17,900         |
| 005 -453-200   | SUMMER REC SUPPLIES            | \$539            | \$5,000          | \$8,827           | \$8,900           | \$5,000          |
| 005 -453-250   | INDEPENDENCE DAY/FIREWORK      | \$1,542          | \$2,000          | \$2,217           | \$2,217           | \$2,500          |
|                | SUMMER RECREATION              | \$2,081          | \$7,000          | \$11,043          | \$11,117          | \$7,500          |
| 005 -454-370   | HIST WAYNESBORO-LAND MAIN      | \$8,200          | \$9,000          | \$11,800          | \$12,000          | \$10,000         |
| 005 -454-373   | MAINTENANCE & REPAIRS          | \$129            | \$500            | \$0               | \$500             | \$500            |
| 005 -454-600   | JOHNSON PARK                   | \$7,618          | \$8,000          | \$14,100          | \$15,000          | \$8,000          |
| 005 -454-624   | HILLTOP PARK                   | \$9,626          | \$20,000         | \$8,031           | \$10,000          | \$20,000         |
| 005 -454-700   | PARK IMPROVEMENTS              | \$0              | \$0              | \$0               | \$0               | \$0              |
|                | PARKS                          | \$25,572         | \$37,500         | \$33,931          | \$37,500          | \$38,500         |
|                | <b>TOTAL EXPENSE</b>           | <b>\$108,948</b> | <b>\$152,035</b> | <b>\$132,793</b>  | <b>\$237,307</b>  | <b>\$133,290</b> |
|                | <b>ANNUAL SURPLUS(DEFICIT)</b> |                  | <b>\$1,971</b>   | <b>(\$16,516)</b> | <b>(\$98,180)</b> | <b>\$11,162</b>  |
|                | <b>FUND BALANCE 12/31</b>      |                  | <b>\$78,249</b>  |                   | <b>\$18,455</b>   | <b>\$29,617</b>  |

# Sewer Revenue

## 2017 Preliminary Budget

| Account      | Description                        | 2015 Actual        | 2016 Budget          | 2016 YTD           | 2016 Projected     | 2017 Budget        |
|--------------|------------------------------------|--------------------|----------------------|--------------------|--------------------|--------------------|
|              | <b>FUND BALANCE 1/1</b>            |                    | <b>\$3,707,970</b>   |                    | <b>\$4,141,445</b> | <b>\$4,139,795</b> |
| 008 -121-000 | TAP-IN LOAN PRINCIPAL              | \$12,165           | \$14,000             | \$5,299            | \$5,300            | \$14,000           |
| 008 -125-000 | INTEREST INCOME - TAP IN           | \$1,393            | \$500                | (\$35)             | \$0                | \$5,000            |
| 008 -341-000 | INTEREST EARNINGS                  | \$6,336            | \$15,000             | \$1,890            | \$1,900            | \$2,000            |
| 008 -364-120 | FACE RENTAL                        | \$3,013,441        | \$2,950,000          | \$2,120,000        | \$2,950,000        | \$2,950,000        |
| 008 -364-121 | PENALTY ON RENTAL FEES             | \$380              | \$500                | \$750              | \$750              | \$500              |
| 008 -364-130 | RESERVATION FEE                    | \$4,800            | \$4,000              | \$400              | \$3,000            | \$3,000            |
| 008 -380-000 | MISC REVENUE                       | (\$13)             | \$6,000              | \$0                | \$0                | \$0                |
|              | <b>TOTAL REVENUE</b>               | <b>\$3,038,502</b> | <b>\$2,990,000</b>   | <b>\$2,128,304</b> | <b>\$2,960,950</b> | <b>\$2,974,500</b> |
| 008 -429-140 | OPERATING SALARIES                 | \$87,118           | \$125,000            | \$119,809          | \$125,000          | \$180,000          |
| 008 -429-151 | WORKERS COMPENSATION               | \$3,736            | \$3,500              | \$3,590            | \$4,000            | \$5,000            |
| 008 -429-156 | HOSPITALIZATION                    | \$11,807           | \$18,000             | \$16,216           | \$18,000           | \$35,000           |
| 008 -429-158 | LIFE INSURANCE                     | \$523              | \$600                | \$404              | \$600              | \$2,000            |
| 008 -429-161 | SOCIAL SECURITY                    | \$0                | \$0                  | \$9,165            | \$10,000           | \$15,000           |
| 008 -429-240 | POSTAGE/SUPPLIES                   | \$2,609            | \$2,200              | \$2,368            | \$2,500            | \$3,000            |
| 008 -429-241 | LIEN PLACEMENT FEE REVENUE         | (\$26,453)         | \$0                  | \$0                | \$0                | \$0                |
| 008 -429-310 | PROFESSIONAL SERVICE               | \$6,200            | \$4,000              | \$4,878            | \$5,000            | \$30,000           |
| 008 -429-325 | CHARGES/FEES                       | \$6,270            | \$5,000              | \$4,650            | \$5,000            | \$5,000            |
| 008 -429-385 | EMA RENTAL/VF SEWER AUTH.          | \$1,155,705        | \$1,400,000          | \$256,272          | \$1,400,000        | \$1,400,000        |
| 008 -429-386 | EMA OPERATING EXPENSES             | \$46,500           | \$65,000             | \$840,920          | \$65,000           | \$50,000           |
| 008 -429-400 | FUNDING TO SEWER OP FUND           | \$1,150,000        | \$1,300,000          | \$40,000           | \$1,325,000        | \$1,400,000        |
| 008 -429-660 | LEGAL SERVICES                     | \$4,470            | \$6,000              | \$1,309            | \$2,500            | \$5,000            |
| 008 -429-701 | VALLEY CREEK TRUNK SEWER           | \$0                | \$1,500,000          | \$0                | \$0                | \$0                |
|              | <b>GEN.GOV'T BLDGS &amp; PLANT</b> | <b>\$2,448,486</b> | <b>\$4,429,300</b>   | <b>\$1,299,582</b> | <b>\$2,962,600</b> | <b>\$3,130,000</b> |
|              | <b>TOTAL EXPENSE</b>               | <b>\$2,448,486</b> | <b>\$4,429,300</b>   | <b>\$1,299,582</b> | <b>\$2,962,600</b> | <b>\$3,130,000</b> |
|              | <b>ANNUAL SURPLUS(DEFICIT)</b>     | <b>\$590,017</b>   | <b>(\$1,439,300)</b> |                    | <b>(\$1,650)</b>   | <b>(\$155,500)</b> |
|              | <b>FUND BALANCE 12/31</b>          |                    | <b>\$2,268,670</b>   |                    | <b>\$4,139,795</b> | <b>\$3,984,295</b> |

# Sewer Operating

## 2017 Preliminary Budget

| Account        | Description                    | 2015 Actual        | 2016 Budget        | 2016 YTD             | 2016 Projected     | 2017 Budget        |
|----------------|--------------------------------|--------------------|--------------------|----------------------|--------------------|--------------------|
|                | <b>FUND BALANCE 1/1</b>        |                    | <b>\$48,436</b>    |                      | <b>\$41,709</b>    | <b>\$17,055</b>    |
| 009 -341-000   | INTEREST EARNINGS              | \$85               | \$200              | \$6                  | \$10               | \$100              |
| 009 -380-300   | FROM SEWER REVENUE             | \$1,150,000        | \$1,300,000        | \$40,000             | \$1,325,000        | \$1,400,000        |
|                | <b>TOTAL REVENUE</b>           | <b>\$1,150,085</b> | <b>\$1,300,200</b> | <b>\$40,006</b>      | <b>\$1,325,010</b> | <b>\$1,400,100</b> |
| 009 -409-3011  | LANDSCAPING CONTRACT           | \$7,538            | \$5,500            | \$8,600              | \$10,000           | \$10,000           |
|                | GEN.GOV'T BLDGS & PLANT        | \$7,538            | \$5,500            | \$8,600              | \$10,000           | \$10,000           |
| 009 -429-130   | SEWER OPER SAL                 | \$5,178            | \$5,000            | \$4,027              | \$5,000            | \$0                |
| 009 -429-140   | OPERATING SALARIES             | \$228,742          | \$240,000          | \$228,742            | \$240,000          | \$247,000          |
| 009 -429-14001 | SEWER MAINT LONGEVITY          | \$5,400            | \$4,200            | \$3,000              | \$4,200            | \$4,000            |
|                | SALARY                         | \$239,320          | \$249,200          | \$235,769            | \$249,200          | \$251,000          |
| 009 -429-151   | WORKERS COMPENSATION           | \$8,274            | \$8,000            | \$7,951              | \$11,000           | \$12,500           |
| 009 -429-156   | HOSPITALIZATION                | \$89,003           | \$105,000          | \$84,366             | \$105,000          | \$110,000          |
| 009 -429-158   | LIFE INSURANCE                 | \$2,526            | \$2,400            | \$1,953              | \$2,000            | \$3,500            |
| 009 -429-160   | PENSION                        | \$52,000           | \$60,000           | \$62,059             | \$63,000           | \$65,000           |
|                | BENEFITS                       | \$151,803          | \$175,400          | \$156,329            | \$181,000          | \$191,000          |
| 009 -429-192   | GENERAL EXPENSE                | \$6,884            | \$7,000            | \$2,075              | \$7,000            | \$7,000            |
| 009 -429-244   | MATERIALS & SUPPLIES           | \$5,651            | \$6,000            | \$7,724              | \$8,000            | \$6,000            |
| 009 -429-300   | EQUIPMENT MAINTENANCE          | \$26,282           | \$35,000           | \$426                | \$15,000           | \$35,000           |
| 009 -429-30012 | BERWYN ESTATES PS MAINT & REPA | \$792              | \$0                | \$0                  | \$0                | \$0                |
| 009 -429-320   | COMMUNICATIONS                 | \$9,829            | \$10,000           | \$5,969              | \$10,000           | \$10,000           |
| 009 -429-33032 | FUEL TRUCK 2                   | \$2,049            | \$3,000            | \$0                  | \$3,000            | \$3,000            |
| 009 -429-33037 | FUEL TRUCK 7                   | \$1,541            | \$2,000            | \$2,521              | \$2,600            | \$2,000            |
| 009 -429-350   | INSURANCE                      | \$48,385           | \$45,000           | \$42,580             | \$45,000           | \$45,000           |
| 009 -429-351   | AUTO INSURANCE                 | \$2,997            | \$2,000            | \$2,065              | \$3,000            | \$3,000            |
| 009 -429-360   | UTILITIES                      | \$99,486           | \$105,000          | \$88,917             | \$100,000          | \$105,000          |
| 009 -429-373   | MAINTENANCE & REPAIRS          | \$84,824           | \$30,000           | \$96,777             | \$100,000          | \$45,000           |
| 009 -429-374   | MAINTENANCE & REPAIRS          | \$29,245           | \$23,000           | \$10,013             | \$15,000           | \$23,000           |
| 009 -429-37402 | REPAIRS TRUCK 2                | \$2,392            | \$500              | \$502                | \$510              | \$500              |
| 009 -429-37407 | REPAIRS TRUCK 7                | \$1,424            | \$500              | \$2,222              | \$2,500            | \$500              |
| 009 -429-385   | VALLEY FORGE SEWER AUTH.       | \$518,402          | \$375,000          | \$428,597            | \$430,000          | \$530,000          |
| 009 -429-388   | TREDYFFRIN CUSTOMERS           | \$255,454          | \$125,000          | \$109,779            | \$125,000          | \$130,600          |
| 009 -429-400   | TRAINING/CERTIFICATION         | \$120              | \$0                | \$1,145              | \$1,145            | \$1,500            |
| 009 -429-660   | LEGAL SERVICES                 | -                  | 1,000.00           | -                    | -                  | 1,000.00           |
|                | OTHER EXPENSE                  | \$1,095,757        | \$770,000          | \$801,312            | \$867,755          | \$948,100          |
|                | <b>TOTAL EXPENSE</b>           | <b>\$1,494,418</b> | <b>\$1,200,100</b> | <b>\$1,202,011</b>   | <b>\$1,307,955</b> | <b>\$1,400,100</b> |
|                | <b>ANNUAL SURPLUS(DEFICIT)</b> |                    | <b>\$100,100</b>   | <b>(\$1,162,005)</b> | <b>\$17,055</b>    | <b>\$0</b>         |

# Capital

## 2017 Preliminary Budget

| Account       | Description                    | 2015 Actual        | 2016 Budget        | 2016 YTD           | 2016 Projected     | 2017 Budget        |
|---------------|--------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
|               | <b>FUND BALANCE 1/1</b>        | <b>1,094,692</b>   | <b>1,053,799</b>   | <b>1,046,369</b>   | <b>1,046,369</b>   | <b>951,278</b>     |
| 018 -301-100  | CURRENT YEAR TAXES             | \$1,200,218        | \$1,234,060        | \$1,195,200        | \$1,200,000        | \$1,235,000        |
| 018 -301-500  | LIENED TAXES                   | \$13,638           | \$15,000           | \$37,676           | \$38,000           | \$15,000           |
| 018 -301-600  | INTERIM TAXES                  | \$8,880            | \$8,000            | \$6,000            | \$6,000            | \$8,000            |
| 018 -319-010  | PENALTY ON TAXES               | \$6,022            | \$9,000            | \$0                | \$5,000            | \$9,000            |
| 018 -341-000  | INTEREST EARNINGS              | \$1,894            | \$4,000            | \$403              | \$450              | \$500              |
| 018 -391-100  | SALE OF FIXED ASSETS           | \$38,481           | \$15,000           | \$3,213            | \$3,215            | \$0                |
| 018 -380-0010 | FEE IN LIEU OF SIDEWALKS       | \$0                | \$0                | \$49,541           | \$49,541           | \$0                |
| 018 -394-100  | REFUNDS                        | \$0                | \$50,000           | \$0                | \$0                | \$0                |
|               | <b>TOTAL REVENUE</b>           | <b>\$1,269,133</b> | <b>\$1,335,060</b> | <b>\$1,292,033</b> | <b>\$1,302,206</b> | <b>\$1,267,500</b> |
| 018 -401-325  | BANK FEES                      | \$1,000            | \$1,000            | \$1,000            | \$1,000            | \$1,000            |
| 018 -401-600  | ADMIN CAPITAL PROJECTS         | \$67,515           | \$25,000           | \$30,343           | \$32,000           | \$10,000           |
| 018 -401-700  | COMPUTER EXPENSE               | \$0                | \$60,000           | \$60,000           | \$60,000           | \$26,000           |
| 018 -401-701  | ORD CODIFICATION               | \$8,196            | \$3,000            | \$0                | \$3,000            | \$10,000           |
| 018 -410-740  | POLICE VEHICLE                 | \$0                | \$3,000            | \$0                | \$0                | \$85,000           |
| 018 -411-543  | BERWYN FIRE CO. CAPITAL        | \$40,007           | \$40,000           | \$47,000           | \$47,000           | \$48,000           |
| 018 -414-372  | IMPROVEMENTS                   | \$1,864            | \$0                | \$7,457            | \$7,457            | \$10,000           |
| 018 -435-372  | IMPROVEMENTS                   | (\$38,665)         | \$0                | \$28,000           | \$28,000           | \$0                |
| 018 -438-740  | STORM SEWER/HIGHWAY REBLD      | \$79,742           | \$46,000           | \$64,571           | \$65,000           | \$50,000           |
| 018 -454-601  | HILL TOP CAPITAL PROJECTS      | \$0                | \$0                | \$0                | \$0                | \$35,000           |
| 018 -471-100  | DEBT PRINCIPAL                 | \$965,000          | \$965,000          | \$1,007,935        | \$1,008,000        | \$1,020,000        |
| 018 -472-100  | DEBT INTEREST                  | \$80,575           | \$182,000          | \$51,575           | \$145,840          | \$131,940          |
|               | <b>TOTAL EXPENSE</b>           | <b>\$1,205,234</b> | <b>\$1,322,000</b> | <b>\$1,297,880</b> | <b>\$1,397,297</b> | <b>\$1,426,940</b> |
|               | <b>ANNUAL SURPLUS(DEFICIT)</b> |                    | <b>\$13,060</b>    | <b>(\$5,847)</b>   | <b>(\$95,091)</b>  | <b>(\$159,440)</b> |
|               | <b>FUND BALANCE 12/31</b>      | <b>\$1,046,369</b> | <b>\$1,066,859</b> | <b>\$1,040,522</b> | <b>\$951,278</b>   | <b>\$791,838</b>   |

# State

## 2017 Preliminary Budget

| Account      | Description                      | 2015 Actual      | 2016 Budget      | 2016 YTD           | 2016 Projected     | 2017 Budget      |
|--------------|----------------------------------|------------------|------------------|--------------------|--------------------|------------------|
|              | <b>FUND BALANCE 1/1</b>          | <b>\$141,547</b> | <b>\$212,671</b> |                    | <b>\$216,333</b>   | <b>\$14,465</b>  |
| 035 -341-000 | INTEREST EARNINGS                | \$238            | \$500            | \$84               | \$100              | \$100            |
| 035 -355-050 | MOTOR VEHICLE FUEL TAX           | \$282,624        | \$321,478        | \$329,969          | \$329,968          | \$338,048        |
|              | <b>TOTAL REVENUE</b>             | <b>\$282,861</b> | <b>\$321,978</b> | <b>\$330,053</b>   | <b>\$330,068</b>   | <b>\$338,148</b> |
|              | <b>TOTAL REVENUE AND BALANCE</b> |                  | <b>\$534,649</b> |                    | <b>\$546,401</b>   | <b>\$352,613</b> |
| 035 -432-245 | SNOW REMOVAL-MATERIALS           | \$129,226        | \$55,000         | \$30,596           | \$30,596           | \$55,000         |
| 035 -433-245 | SIGNS                            | \$0              | \$1,000          | \$0                | \$0                | \$0              |
| 035 -433-361 | TRAFFIC LIGHT SERVICE            | \$53,022         | \$15,000         | \$2,963            | \$5,000            | \$5,000          |
| 035 -434-361 | STREET LIGHT SERVICE             | \$30,755         | \$75,000         | \$55,561           | \$75,000           | \$75,000         |
| 035 -439-245 | HWY CONSTRUCTION SUPPLIES        | (\$4,928)        | \$75,000         | \$162,813          | \$162,813          | \$100,000        |
| 035 -439-384 | RENTAL MACHINERY                 | \$0              | \$100,000        | \$258,528          | \$258,528          | \$100,000        |
|              | <b>TOTAL EXPENSE</b>             | <b>\$208,075</b> | <b>\$321,000</b> | <b>\$510,461</b>   | <b>\$531,936</b>   | <b>\$335,000</b> |
|              | <b>ANNUAL SURPLUS(DEFICIT)</b>   | <b>\$74,786</b>  | <b>\$978</b>     | <b>(\$180,408)</b> | <b>(\$201,868)</b> | <b>\$3,148</b>   |
|              | <b>FUND BALANCE 12/31</b>        | <b>\$216,333</b> | <b>\$213,649</b> | <b>\$35,926</b>    | <b>\$14,465</b>    | <b>\$17,613</b>  |

# OPEB

## 2017 Preliminary Budget

| Account      | Description                      | 2015 Actual | 2016 Budget      | 2016 YTD         | 2016 Projected   | 2017 Budget      |
|--------------|----------------------------------|-------------|------------------|------------------|------------------|------------------|
|              | <b>FUND BALANCE 1/1</b>          |             | \$0              |                  | \$24,000         | \$64,000         |
| 042 -392-001 | Transfer General Fund            | \$0         | \$150,000        | \$150,000        | \$150,000        | \$150,000        |
|              | <b>TOTAL REVENUE</b>             | <b>\$0</b>  | <b>\$150,000</b> | <b>\$150,000</b> | <b>\$150,000</b> | <b>\$150,000</b> |
|              | <b>TOTAL REVENUE AND BALANCE</b> |             | <b>\$150,000</b> |                  | <b>\$174,000</b> | <b>\$214,000</b> |
| 042-410-156  | Retirees Health Insurance        | \$0         | \$110,000        | \$110,000        | \$110,000        | \$110,000        |
|              | <b>TOTAL EXPENSE</b>             | <b>\$0</b>  | <b>\$110,000</b> | <b>\$110,000</b> | <b>\$110,000</b> | <b>\$110,000</b> |
|              | <b>ANNUAL SURPLUS(DEFICIT)</b>   |             |                  |                  | <b>\$64,000</b>  | <b>\$40,000</b>  |
|              | <b>FUND BALANCE 12/31</b>        |             |                  |                  |                  | <b>\$104,000</b> |