

WEST PIKELAND TOWNSHIP
CHESTER COUNTY
COMMONWEALTH OF PENNSYLVANIA

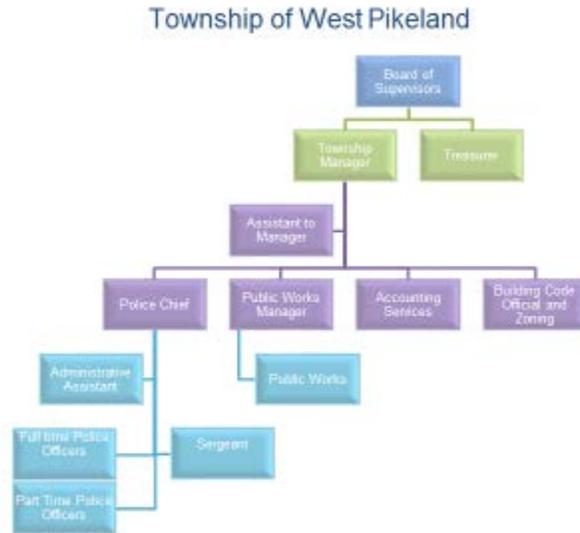
2016 BUDGET



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West Pikeland Township Organizational Chart



West Pikeland Township Employee Counts

	2014	2015	2016
Full Time			
Administration	2	2	2
Public Works	1	1	1
Police	4	4	4
Total	7	7	7
Part Time			
Administration	2	2	1
Public Works	1	1	1
Police	4	5	6
Total	7	8	8

Budget Schedule

As per law the budget must be passed by December 31st and may only be passed after a 20 day public review period. Prior to this period the Township engaged in a public budget work session on the new budget format. Once budget information was obtained from relevant Township vendors and departments, two more public budget work sessions were held to discuss Township revenues, expenditures and capital needs. Finally, the budget is then approved for public advertisement at a public meeting in early November, advertised in the local newspaper as state law requires (in addition to the Township website) and is adopted at a public meeting following this review period.

The chart below shows a calendar of these events:

Activity	Date
Budget Work Session (Budget Format)	August 17th
Department Head and Committees Budget Request Deadline	September 1st
Budget Work Sessions (Revenues and Expenditures)	September 21st and October 19th
Budget Approval for Public Review	November 2nd
Final Budget Approval	December 15th

The Second Class Township Code (of Pennsylvania) permits an Adopted Budget to be re-opened and revised during the month of January following the election of any new member of the Board of Supervisors. The amended Budget must be advertised to provide the public with ten (10) days to inspect and review the new Budget prior to its legal adoption. Any amended budget must be adopted by the Board of Supervisors on or before the fifteenth (15th) day of February.

Budget Message

The Township is presenting a balanced budget for calendar year 2016 and it requires no change in taxes. Under the laws of the Commonwealth our budget must be balanced and approved not later than December 31st. The requirement is for the budget to be published and the public then has a 20 day period to review it and provide comments to the Board of Supervisors prior to their approval of it. The detailed budget process is defined in the Budget Schedule section of this document.

A balanced budget is defined as one in which revenues equal or exceed expenses for the calendar year. The monies in funds at the prior year’s end may be carried forward into the new year and are considered as “revenue” for the new period in determining budget balance.

The West Pikeland 2016 budget is balanced without considering the use of fund balances as revenue with the Capital and Open Space funds remaining dedicated to their defined purpose. In 2016 other funds are projected to increase more than ten percent. The Fund and Departmental Overview section of this budget report address those funds and their projected increases. The overall summary of the funds are included in this table:

Fund Balance Summary			
	<u>2014 Actual</u>	<u>2015 Projected</u>	<u>2016 Proposed</u>
General Fund - 01	\$595,789	\$593,097	\$788,729
Capital Projects Fund - 30	\$2,858,005	\$2,500,005	\$1,082,005
Liquid Fuels Fund - 35	\$70,504	\$60,523	\$98,277
Open Space Fund - 04	\$742,727	\$2,277,841	\$2,340,933
Library Tax Fund - 05	\$0	\$0	\$0
Total	\$4,267,025	\$5,431,466	\$4,308,945

Table 1- Fund Balance Summary

In order to comply with the Governmental Finance Officers Association (GFOA) standards the format and presentation of the 2016 budget has undergone significant changes and includes additional documentation and discussion. Contrasted with the past practice of combining all revenue and expenses for all funds in to one report the new format combines revenue and expenses at each department or fund. A new fund – the Capital Fund – has been added and replaces line item expenses for infrastructure and other capital investments. The budget is structured into five funds which are:

- Capital Fund
- Liquid Fuels
- Open Space
- Library
- General Fund (organized into ten budget groupings)

Details about these funds and budget groups are in the Fund and Departmental Description segment of this report.

Additional steps have been adopted beyond the previous controls. As example we now generate Purchase orders for all purchases above \$1,000 to clearly understand our outstanding liabilities. All expenditures are approved by Department Managers, the Township Manager and then presented to the Board of Supervisors for final approval and payment. Purchases up to \$4,999 are approved by the Township Manager with those for \$5,000 or more requiring pre-approval by the Board. Additional steps include requiring the solicitation of at least three quotes for items above \$10,000 and those above \$19,400 requiring the issuance of a formal Requests for Proposals. It should also be noted that any time the budgeted line item is exceeded by ten percent the Board of Supervisors must approve that deviation.

Additional policies and procedures have been implemented to assure optimal control and the opportunity for revenue increases. All major funds are maintained in interest bearing accounts and moved to demand deposit accounts for payments a few days prior to making payments or funding payrolls. All checks are now scanned in the office and deposited on the day of receipt into money market accounts. Even with a small staff West Pikeland has worked to maintain a separation of duties between employees as is recommended our auditors and accounting best practices. All of our employees have undergone complete criminal and financial background checks prior to hiring and are randomly verified during employment. Operational expenditures are not budgeted from one-time revenue sources such as debt. Capital Fund projects are defined further in the section of the report and in the Fund and Department Overview section of this budget.

The Township began an optimization review in the second half of 2015 with a focus on service providers, internal process and services to streamline the approaches and also reduce direct and indirect costs while improving the quality and responsiveness of those services to our constituents. In addition to the optimization steps the budget projects revenue increases across-the-board as validated both by our staff and outside organizations responsible collecting revenues on our behalf. The following chart outlines the revenue and expense projections for the General Fund:

Overall Revenue and Departmental Spend

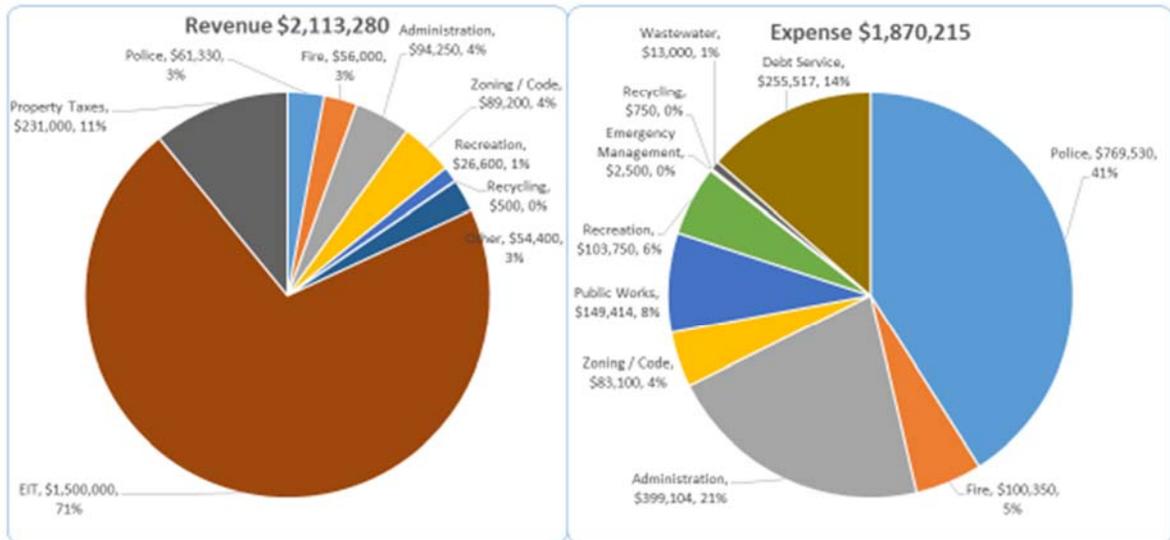


Figure 1- General Fund Revenues and Expenditures

In past years the Township, along with the general economy, cycled through challenges maintaining daily operations and services. The 2016 budget shows that the Township economically well positioned. The following tables address the revenue and expenses for the major departments and there is additional discussion on the Fund and Departmental Overview section.

Police Department Revenues and Expenses

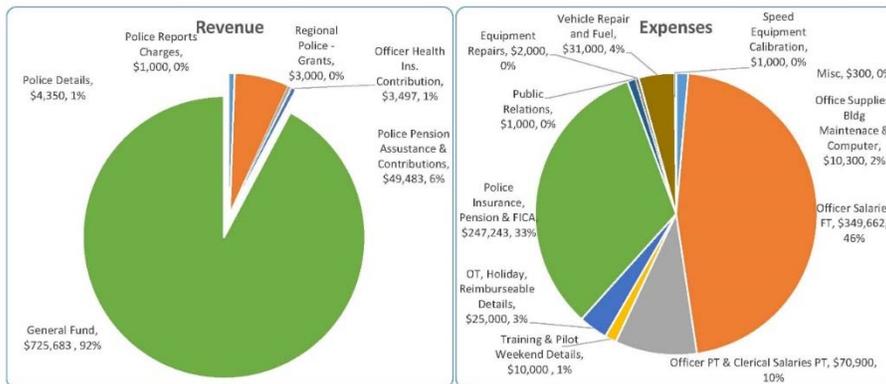


Figure 2- Police Department Revenues and Expenses

Administration Revenue and Expense

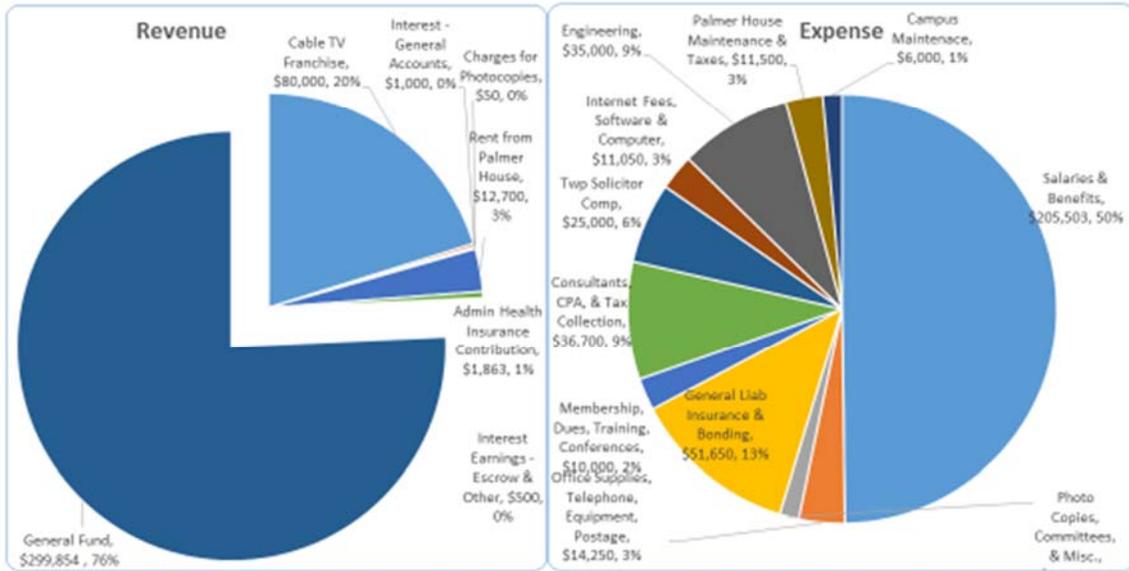


Figure 3 -- Administration Revenues and Expenses

Public Works Revenue and Expense

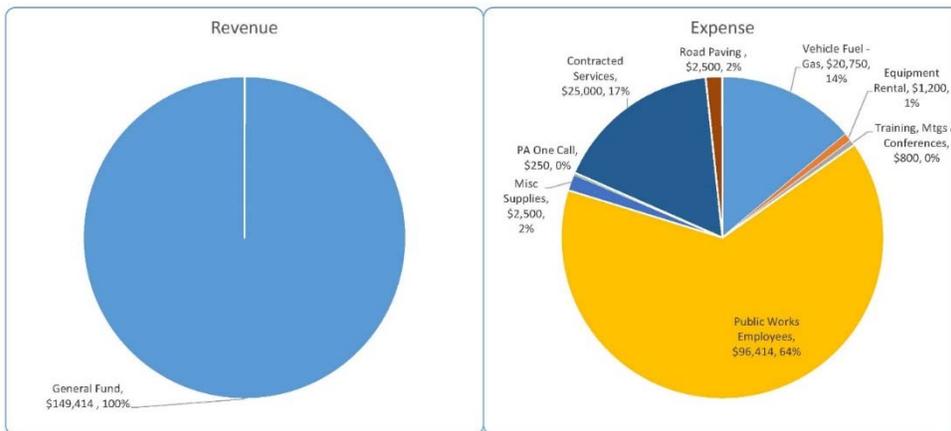


Figure 4 -- Public Works Revenue and Expenses

The infrastructure component continues as a significant concern as it did in the 2015 budget and will through 2016 and succeeding years. In 2013 the township issued bonds to fund land acquisition and infrastructure projects. While this revenue will fund the defined projects additional projects may require new sources of funding for parks, equipment, road, bridges and other key assets of the township. The Board of Supervisors at the recommendation of the Township Manager will dedicate all revenues from the licensing of facilities at the Theatre to the

operation and maintenance of that facility. Further an aggressive program for obtaining grants is underway and will continue.

The defined capital projects queued for 2016 include:

Capital Projects

Project	Estimated Capital
Horseshoe Trail Bridge	\$800,000
Municipal Campus Improvements	\$24,000
Road Repairs	\$600,000
Public Works Truck	\$35,000
Salt Shed	\$50,000
Pine Creek Park Facilities (Replace Barn)	\$45,000
Server	\$10,000
White Property Dump Removal	\$15,000
Public Works Welder	\$3,000

Figure 5-- 2016 Capital Projects

These projects are scheduled for 2016 and address the critical need to replace the Horseshoe Trail Road Bridge, a series of street repairs/rebuilds consistent with our master road maintenance plan, plus assuring we have the tools necessary to predictably perform the services expected by our constituents.

The Open Space Fund is dedicated to the acquisition of properties or easements with a percentage available for maintenance and development of existing lands. The Township received grants in 2015 totaling nearly \$1,500,000 from the Commonwealth and Chester County. As mentioned the township will continue to seek grants for the acquisition and development of open space. With many competing goals the Open Space Fund (voter approved 0.25% Earned Income Tax) requires significant focus on the use of available grant programs.

Overall, thanks to the Board of Supervisors, the Township has and will continue to improve its financial position. The 2016 budget continues that trend in a balanced budget assuring the continuing effort to enhance the quality of place for the residents of West Pikeland.

Fund and Departmental Descriptions

The West Pikeland Budget combines revenue and expenses into departments or funds to clearly characterize the requirements of each unit. This is contrasted with a past practice of showing all revenue and expense together for the Township as a whole. While certain reviews are the responsibility of a given budget grouping; others, like property taxes are not the direct responsibility of a given unit or fund. These are reported in the Budget as Non-Departmental Revenues. The General Fund provides funds to budget groups which require additional revenue and also receives monies from groups which have a surplus. Some budget groups are reliant on more than the general fund and that relationship is defined. The information which follows discusses the revenues and expenses in each group.

Police

Overview

The West Pikeland Township Police Department includes: the Chief of Police, a full time sergeant, three full time patrolmen, six part-time patrolmen and a part-time clerk/receptionist. The Police Department's primary goal is public safety and it continually works to reduce the incidence of crime through its services and cooperation with the public. The Police Department provides services such as property security for away owners, fingerprinting, accident reports, outreach to children as well as criminal investigations and traffic safety enforcement.

See Figure 2- Police Department Revenues and Expenses on page 8 for more information.

Revenues

Under Pennsylvania law the police department may not use revenues from fines and citations they issue. These monies become additions to the General Fund. The largest revenue item for the department are the police officer pension fund contributions from the officers coupled with state aid provided to police pensions. There are no expected changes to police revenues anticipated in 2016.

Expenses

Salaries and benefits are the largest expense item in this department. There are no major changes budgeted in 2016 as the compensation and benefits were defined under the contract with the police bargaining unit.

Equipment purchases are in the Capital Fund. The Capital Fund is new to the budget in 2016 and was previously recognized by an expense line item for Police in the General Fund named "Capital Fund Contribution". This line item is now replaced by the creation of the Capital Fund.

Administration

Overview

The administration staff members include the Board of Supervisors, Township Manager, Assistant to the Manager, and an Accounting Services employee. The main goal of this department is to enact and administer the policies of West Pikeland Township ensuring the Township runs smoothly and efficiently. This department also provides day-to-day services involving finance, basic assistance with code/zoning (discussed in more detail in the Code/Zoning departmental overview), public information, and the oversight of contracts and vendors for Township services.

See Figure 3 -- Administration Revenues and Expenses on page 9 for more information.

Revenues

The single largest departmental revenue source are the cable TV franchise agreements followed by license fees for the use of the Theatre and rental of a Township property known as the "Palmer House". One of the cable franchise agreements expires in 2016 and the Township has retained legal counsel for its negotiation that will affect the 2017 budget. The Theater license fees are defined in the Township Fee Schedule. The rental fees for the Palmer House are set via a lease that expires 2017 and most of that revenue is consumed by taxes and maintenance costs on the property.

Expenses

The single largest expense from the administration staff are salaries. This expense drops in 2016 as the entire administrative department consists of new and fewer employees. In 2015 the Township conducted a thorough review of services and vendors which resulting in no increase to these expenses in 2016.

Zoning/Code

Overview

The Township's zoning and code responsibilities were awarded in 2015 to Barry Isett & Associates, Inc. Barry Isett reviews applications, issues permits, and performs all related inspections involved in a project. Township administrative staff help coordinate permit documents and receipt payments, but the majority of the work is performed by this third party provider.

Revenues

The single largest revenue source for the zoning and code department is fees from building permits. This revenue is expected to drop per transaction in 2016 as the new firm has a lower rate structure and places less demand on the West Pikeland Staff. The costs for this department are directly offset by the permit fees.

Expenses

Expenses for this department will drop allowing the Township to maintain equivalent net revenue going forward. The significant expenses for this department arise from the officer's compensation as well as from planning consultant and engineering costs. Generally most of these consulting and engineering costs are reimbursed by permit applicants.

Public Works

Overview

The Public Works department is led by a part-time foreman with one full-time employee and a part-time summer employee. Public Works assists the administration in overseeing contractors on large projects such as paving and mowing and provides direct support on specific projects such as pothole repair, salting Township roads and general building maintenance.

See Figure 4 -- Public Works Revenue and Expenses on page 9 for more information.

Revenues

Public Works does not have any revenue items directly assigned to it. Public Works does receive funding from the Liquid Fuels Fund (monies paid from the state government from its gasoline taxes for specific tasks) for its snow removal and paving activities. As Liquid Fuels Funds are calculated based on the Township population and road mileage, neither of which are projected to change dramatically in the future there is no expected change in the revenue. The state has projected funding for 2016 similar to previous years.

Expenses

Employee salaries and contracted services (such as mowing, tree removal and snow plowing) are the largest costs for this department. The Township recently agreed to multi-year relationships for contracted services and has no plans to hire new employees, both line items are expected to remain at current levels for 2016.

It is projected that public works will require new equipment and machinery in 2016 and funding for that is contained in the Capital Fund. The Capital Fund is new to the budget in 2016 and is replacing the "Capital Fund Contribution" line item previously budgeted.

Culture and Recreation

Overview

Culture and Recreation represents Township revenues and expenses related to the maintenance of Township Parks and the Theatre at Yellow Springs (previously known as the "Cultural Center"). There are no employees dedicated to this department, as Administrative and Public Works oversee external organizations contracted to operate this unit.

Revenues

In 2015 the Board of Supervisors passed a Resolution requiring that revenues generated by rental of the township facilities will be dedicated to the operation and improvement of the building itself. These revenues are transferred into the Capital Fund to support these improvements. A large majority of revenue generated by Culture and Recreation arises from the fees associated with licensing the theater at the municipal campus. To begin aggressive use of the Theatre the Township engaged in “barter” agreement to stimulate use. Going forward the agreements are based on a standard rate structure providing defined rates for each facility and the frequency of use.

Expenses

The most significant expenses incurred by this department are the maintenance on the building and Township parks. The Township also contributes to external organizations such as the Downingtown Area Recreation Consortium (DARC) to provide organized sports and adult programs for Township residents. Thanks to contracted agreements for mowing, heating oil and electricity, these costs should remain stable for the Township in 2016. The Township previously made an annual contribution to the local library, but with the implementation of a local library tax in 2015 (and subsequent creation of the Library Fund) this line item has been removed.

Library Fund

The Fund is a pass through for monies to the Chester Springs Library which arise from a property tax authorized by the electorate in 2014 with collection beginning in 2015. The tax is collected by our agent, transferred to the Township and sent to the Library. The Township under statute has been granted the right to audit the Chester Springs Library as may be deemed appropriate by the Board of Supervisors.

Capital Fund

Overview

The Capital Fund was created as of the 2016 Budget to pay for capital improvements. Capital improvements are defined as tangible items having a life expectancy of greater than one year.

Revenues

The largest revenue sources of revenue for the capital fund are dedicated property taxes, and transfers from the General Fund for building improvements (as noted in the Culture/Recreation departmental overview). The Capital fund replaces the expense line items for “Capital Contribution” in both the police and public works budgets beginning in 2016 and continuing thereafter.

Expenses

Allocations from this budgetary grouping are focused on projects such as the Horseshoe Trail Bridge, park and municipal facility maintenance and improvements, public works and police vehicles, a new salt shed, and general road repairs.

Debt Service

Overview

Article IX, Section 10 of the Constitution of the Commonwealth of Pennsylvania requires the General Assembly to prescribe the debt limits of units of local governments in the Commonwealth. The limits are based on a percentage of total revenues calculated over the three-year period immediately preceding the borrowing. Self-liquidating debt, subsidized debt and all debt approved by referendum (Electoral Debt) are excluded from these debt limits. The legislature enacted Local Government Unit Debt Act to implement the constitutional requirement.

Under the Debt Act, the Township may not incur any new non-electoral debt, if the potential debt exceeds 250% of the average annual revenue calculated using the three year period prior to the issuance of the debt. In addition, the Township may not incur any new lease rental debt combined with non-electoral debt which will exceed 350 percent of that same three year average revenue period. Total revenues include all revenues of the Township, other than certain non-recurring or dedicated revenues defined in the Debt Act.

As of the 2016 budget the borrowing base of the Township is calculated to be \$3,093,864 (average using the actual 2013 and 2014 revenues and the projected 2015 revenues). The gross borrowing capacity of the Township is \$7,734,660 ($\$3,093,864 \times 2.5$) and \$10,828,524 ($\$3,093,864 \times 3.5$), under the net non-electoral debt and net non-electoral plus lease rental debt, respectively. Factoring in the existing debt, the new debt limit of the Township into 2016 is \$1,386,227.

The debt service for the existing debt arises from the General and Open Space Funds. The General Fund includes payments on the Debt Service for general obligation bonds issued to fund a bridge replacement and major road repairs. As these are capital projects the proceeds are in the Capital Fund. The Township's other General Fund debt obligations include a 2013 issued bond and interest/principal for a public works vehicle. In the Open Space Fund, due to recent land acquisitions and associated costs, West Pikeland services debt using the EIT Revenues for Open Space. These are one-time infrastructure expenses, and West Pikeland Township has incurred no debt related to operating expenses.

Recycling

West Pikeland Township, along with other municipalities in Chester County participates in the Chester County recycling program. Several time a year Chester County provides Hazardous Household Waste and Electronics Disposal events for constituents. Revenues and expenses related to this budget group revolve around these events.

West Pikeland Township has no contracted or municipal trash service. Township residents contract with private haulers for both their trash and recycling services.

Wastewater

This budget grouping does not produce any revenue, as West Pikeland does not provide any water services directly. The expenses incurred for wastewater are expected from the efforts in 2016 to enact a new 537 Plan and any possible implementation costs.



2016 General Fund - 01

Account	Description	2014 Actual	2015 Budget	2015 Projected	2016 Proposed	Change from 2015 to 2016
	General Fund Revenues - Totals	\$1,606,548	\$1,611,203	\$1,698,800	\$1,785,400	\$86,600
	General Fund Allocations - Totals	\$1,499,983	\$1,928,444	\$1,701,492	\$1,589,768	\$111,724
	Net Fund Balance Change	\$106,565	\$317,241	\$2,692	\$195,632	\$198,324
	Carryover from Previous Year	\$489,224	\$595,789	\$595,789	\$593,097	\$2,692
	Total Fund Balance	\$595,789	\$278,548	\$593,097	\$788,729	\$195,632

General Fund Non Departmental Revenues

301.100	Real Estate Current Year	\$73,627	\$82,853	\$90,000	\$85,000	\$5,000
301.400	Delinquent	\$1,000	\$0	\$7,000	\$1,000	\$6,000
310.100	R.E. Transfer Tax	\$153,526	\$135,000	\$150,000	\$145,000	\$5,000
310.210	Earned Income Tax	\$1,361,234	\$1,350,000	\$1,400,000	\$1,500,000	\$100,000
342.100	Rent of Twp. Land	\$14,063	\$7,500	\$12,050	\$7,500	\$4,550
355.010	Public Utility Realty Tax	\$3,099	\$2,750	\$2,750	\$2,750	\$0
391.100	Vehicle / Equipment / Property Sales	\$0	\$0	\$0	\$0	\$0
331.100	Fines from DJ	\$24,133	\$24,000	\$25,000	\$30,000	\$5,000
331.110	Vehicle Code Fines from State	\$2,746	\$2,000	\$2,000	\$4,000	\$2,000
331.120	Fines - Local Ordinances	\$100	\$100	\$2,000	\$150	\$1,850
331.130	Court Restitution & Misc. Fines	\$4,823	\$7,000	\$8,000	\$10,000	\$2,000
	Subtotal General Fund Non-Departmental Revenues	\$1,606,548	\$1,611,203	\$1,698,800	\$1,785,400	\$79,450

General Fund Departmental Allocations

	Police	\$633,788	\$722,796	\$686,286	\$725,683	\$39,397
	Fire	\$40,747	\$43,450	\$41,590	\$44,350	\$2,760
	Administration	\$368,877	\$646,374	\$414,975	\$320,403	\$94,572
	Zoning / Code	\$25,653	\$16,359	\$5,321	\$6,100	\$779
	Public Works	\$159,538	\$161,174	\$214,189	\$149,414	\$64,775
	Recreation	\$52,494	\$40,025	\$51,634	\$84,750	\$33,116

<u>Account</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Projected</u>	<u>2016 Proposed</u>	<u>Change from 2015 to 2016</u>
	Emergency Management	\$1,421	\$2,500	\$2,500	\$2,500	\$0
	Recycling	\$170	\$250	\$122	\$250	\$128
	Wastewater	\$12,466	\$40,000	\$40,000	\$13,000	\$27,000
	Debt Service	\$256,136	\$255,517	\$255,517	\$255,517	\$0
	Subtotal General Fund Departmental Allocations	\$1,499,983	\$1,928,444	\$1,701,492	\$1,589,768	\$56,167

Police Revenues

331.150	Police Details	\$0	\$600	\$600	\$600	\$0
387.100	Police Donations	\$0	\$0	\$0	\$0	\$0
355.060	Police Pension Assistance (Rebate)	\$30,981.44	\$32,000	\$32,000	\$32,000	\$0
355.080	Regional Police - Grants	\$1,000	\$0	\$2,000	\$3,000	\$1,000
355.081	Miss Betty's Day Camp Police Detail	\$3,000	\$3,750	\$3,750	\$3,750	\$0
355.082	DASD - Police Details	\$750	\$600	\$600	\$0	\$600
362.110	Police Reports Charges	\$751	\$750	\$750	\$1,000	\$250
389.100	Officer Health Ins. Contribution	\$3,308	\$3,364	\$3,400	\$3,497	\$97
388.100	Officer Pension Contribution	\$16,539	\$16,822	\$16,822	\$17,483	\$662
	Subtotal Police Revenues	\$39,790	\$41,064	\$43,100	\$43,847	\$747

Police Expenses

410.210	Office Supplies	\$1,779	\$1,800	\$1,800	\$1,800	\$0
410.121	Chief Salary	\$103,822	\$105,930	\$105,930	\$110,075	\$4,145
410.112	Officer Salaries FT	\$226,951	\$230,500	\$230,500	\$239,587	\$9,087
410.115	Officer Salaries PT	\$46,621	\$60,000	\$60,000	\$62,400	\$2,400
410.182	Training & Pilot Weekend Details	\$0	\$5,000	\$0	\$10,000	\$10,000
410.125	OT, Holiday, Reimbursable Details	\$18,433	\$24,000	\$24,000	\$25,000	\$1,000
410.126	OT Buckle Up PA	\$2,782	\$0	\$0	\$0	\$0
410.127	OT Downingtown SD	\$0	\$0	\$276	\$0	\$276
410.128	Other Reimbursable Details	\$0	\$0	\$306	\$0	\$306
410.124	Clerical Wages/police sal reimb	\$7,967	\$8,300	\$8,300	\$8,500	\$200
410.352	Police Liability Insurance	\$15,100	\$15,402	\$15,402	\$16,000	\$598
410.355	AD&D Insurance	\$10,253	\$9,250	\$9,250	\$9,500	\$250
410.196	Health Insurance	\$59,072	\$70,000	\$70,000	\$72,443	\$2,443
410.190	Health Savings Accounts	\$690	\$2,800	\$2,000	\$2,800	\$800

Account	Description	2014 Actual	2015 Budget	2015 Projected	2016 Proposed	Change from 2015 to 2016
410.197	Police Pension	\$77,556	\$77,250	\$77,250	\$75,000	\$2,250
410.192	FICA	\$30,964	\$31,578	\$31,578	\$35,000	\$3,422
410.317	Animal Control	\$2,000	\$2,000	\$2,000	\$2,000	\$0
410.238	Uniforms	\$3,780	\$5,000	\$4,000	\$5,000	\$1,000
410.198	College Reimbursement	\$0	\$1,500	\$0	\$1,500	\$1,500
410.220	Police Equipment	\$1,293	\$3,000	\$2,500	\$3,500	\$1,000
410.361	Building Electric	\$0	\$1,125	\$2,000	\$1,125	\$875
410.231	Vehicle Fuel	\$21,923	\$27,000	\$20,000	\$24,000	\$4,000
410.460	Educational Expenses	\$744	\$2,000	\$2,000	\$2,000	\$0
410.270	Firearm Ammo & Trng	\$1,643	\$2,000	\$2,000	\$3,000	\$1,000
410.310	Medical & Prof Services	\$2,945	\$3,500	\$3,500	\$3,500	\$0
410.320	Communications	\$4,140	\$4,500	\$4,500	\$4,500	\$0
410.340	Public Relations	\$576	\$1,000	\$1,000	\$1,000	\$0
410.351	Property & Vehicle Insurance	\$8,064	\$8,225	\$8,000	\$9,000	\$1,000
410.374	Equipment Repairs	\$650	\$1,500	\$1,500	\$2,000	\$500
410.354	Workers Comp	\$0	\$18,500	\$18,650	\$20,000	\$1,350
410.230	Police Building Fuel Oil	\$167	\$1,400	\$2,000	\$1,500	\$500
410.373	Building Maintenance	\$2,822	\$2,000	\$2,000	\$2,000	\$0
410.460	Conferences and Mtgs	\$461	\$1,000	\$1,000	\$1,000	\$0
410.329	Software & IT Service Contract	\$7,547	\$6,500	\$6,500	\$6,500	\$0
410.451	Vehicle Repair	\$10,665	\$6,000	\$6,000	\$7,000	\$1,000
410.242	Speed Equipment Calibration	\$735	\$1,000	\$1,000	\$1,000	\$0
410.900	Capital Fund Contribution	\$0	\$23,000	\$0	\$0	\$0
410.990	Misc	\$433	\$300	\$2,644	\$300	\$2,344
410.530	Intergov. Expense, Buckle Up Prg	\$1,000	\$0	\$0	\$0	\$0
	Subtotal Police Protection	\$673,578	\$763,860	\$729,386	\$769,530	\$40,144

	Police Revenues	\$39,790	\$41,064	\$43,100	\$43,847	\$747
	Police Expenses	\$673,578	\$763,860	\$729,386	\$769,530	\$40,144
	Net General Fund Allocation	\$633,788	\$722,796	\$686,286	\$725,683	\$39,397

Fire Revenues

355.070	Foreign Fire Insurance Tax	\$44,093	\$45,000	\$45,000	\$45,000	\$0
383.120	Fire Hydrant Revenue	\$11,205	\$11,000	\$11,079	\$11,000	\$79
	Subtotal Fire Revenues	\$55,298	\$56,000	\$56,079	\$56,000	\$79

<u>Account</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Projected</u>	<u>2016 Proposed</u>	<u>Change from 2015 to 2016</u>
Fire Expenses						
403.318	Fire Hydrant Tax Comm	\$682	\$0	\$683	\$600	\$83
411.310	Fire Marshal Comp	\$0	\$250	\$250	\$250	\$0
411.354	Fireman's WC	\$8,724	\$9,500	\$9,536	\$9,500	\$36
411.450	Fire Hydrant Contract	\$10,296	\$11,000	\$11,000	\$11,000	\$0
411.541	Fireman's Relief Contribution	\$44,093	\$45,000	\$45,000	\$45,000	\$0
411.542	Fire Service Contribution	\$32,250	\$33,700	\$31,200	\$34,000	\$2,800
	Subtotal Fire Expenses	\$96,045	\$99,450	\$97,669	\$100,350	\$2,681

Fire Revenues	\$55,298	\$56,000	\$56,079	\$56,000	\$79
Fire Expenses	\$96,045	\$99,450	\$97,669	\$100,350	\$2,681
Net General Fund Allocation	\$40,747	\$43,450	\$41,590	\$44,350	\$2,760

Administration Revenues

321.450	Liquor Control Board Fees	\$200	\$200	\$200	\$0	\$200
321.800	Cable TV Franchise	\$83,087	\$80,000	\$80,000	\$80,000	\$0
341.001	Interest - General Accounts	\$956	\$850	\$1,000	\$1,000	\$0
341.002	Interest Earnings - Escrow & Other	\$542	\$500	\$500	\$500	\$0
361.500	Sale of Maps and Publications	\$0	\$0	\$50	\$0	\$50
361.560	Charges for Photocopies	\$38	\$50	\$50	\$50	\$0
389.102	Other Unclass Income	\$0	\$0	\$531	\$0	\$531
391.200	Insurance Reimbursements	\$0	\$0	\$4,715	\$0	\$4,715
395.100	Refund of Prior Year Expenditures	\$0	\$0	\$0	\$0	\$0
342.210	Rent from Palmer House	\$12,000	\$12,700	\$12,700	\$12,700	\$0
389.101	Admin Health Insurance Contribution	\$3,538	\$4,980	\$3,600	\$1,863	\$1,737
	Subtotal Administrative Revenue	\$96,824	\$94,300	\$99,746	\$94,250	\$50

Administration Expenses

400.110	Salaries	\$210,919	\$231,895	\$179,521	\$165,000	\$66,895
400.198	Retirement	\$1,120	\$750	\$750	\$10,000	\$9,250
400.192	FICA	\$16,132	\$15,322	\$13,250	\$11,000	\$4,322
400.210	Office Supplies	\$833	\$2,000	\$2,000	\$2,000	\$0
400.213	Photo Copies	\$1,353	\$2,500	\$2,500	\$2,500	\$0

<u>Account</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Projected</u>	<u>2016 Proposed</u>	<u>Change from 2015 to 2016</u>
400.220	Office Equipment	\$2,401	\$2,750	\$4,181	\$2,750	\$0
400.317	HARB	\$0	\$250	\$250	\$250	\$0
400.318	Historic Commission	\$234	\$250	\$250	\$250	\$0
400.321	Telephone (Service & Equip)	\$7,487	\$7,500	\$7,500	\$7,500	\$0
400.325	Postage	\$1,110	\$1,500	\$1,500	\$1,500	\$0
400.330	Mileage Reimbursement	\$2,361	\$2,500	\$1,500	\$2,000	\$500
400.341	Advertisements	\$983	\$2,500	\$2,500	\$2,500	\$0
400.350	General Liab Insurance	\$8,402	\$8,570	\$8,570	\$8,570	\$0
400.351	Real, Personal Property & Inland Marine	\$13,625	\$15,000	\$15,000	\$15,000	\$0
400.352	Public Officials Liability	\$27,039	\$27,580	\$27,580	\$27,580	\$0
400.196	Health Insurance	\$17,690	\$24,900	\$18,000	\$18,628	\$6,272
400.354	Worker's Compensation Insurance	\$588	\$635	\$925	\$875	
400.390	Misc Expense	\$3,647	\$610	\$700	\$500	\$110
400.420	Membership, Dues, Conv	\$6,315	\$5,575	\$5,575	\$6,000	\$425
400.460	Trainings and Seminars	\$1,739	\$3,750	\$4,000	\$4,000	\$250
400.480	Salary Increases (non-uniform)	\$0	\$7,800	\$6,354	\$0	\$7,800
400.490	Service Charge	\$10	\$50	\$200	\$500	\$450
402.114	Financial Consultant	\$3,300	\$3,600	\$6,000	\$2,500	\$1,100
402.311	CPA Compensation	\$9,500	\$11,000	\$11,000	\$11,000	\$0
402.317	Payroll Administration	\$3,428	\$3,500	\$3,500	\$2,000	\$1,500
403.310	Real Estate Tax Commission	\$4,080	\$4,500	\$4,500	\$3,000	\$1,500
403.317	Earned Inc Tax Commission	\$18,051	\$16,560	\$17,000	\$18,000	\$1,440
403.531	Chester Tax Collection Com	\$241	\$177	\$177	\$200	\$23
404.314	Twp Solicitor Comp	\$9,358	\$20,000	\$20,000	\$20,000	\$0
404.317	Alternate Solicitor Comp	\$3,163	\$5,000	\$5,000	\$5,000	\$0
400.353	Public Officials Bond	\$918	\$500	\$360	\$500	\$0
407.100	Document Imaging	\$5,400	\$6,000	\$0	\$0	\$6,000
407.325	Internet Fees	\$461	\$750	\$750	\$750	\$0
407.211	Software Licenses	\$536	\$2,500	\$2,500	\$2,500	\$0
407.374	Maintenance & Repairs	\$8,233	\$5,000	\$0	\$0	\$5,000
407.310	IT Service Contract	\$3,823	\$3,800	\$4,000	\$3,600	\$200
407.317	SeeClickFix	\$0	\$0	\$0	\$4,200	\$4,200
408.002	Traffic / Roads Engineering	\$1,546	\$6,000	\$12,000	\$11,000	\$5,000
408.003	GIS Engineering	\$0	\$4,000	\$4,000	\$4,000	\$0
408.042	HST West Bridge	\$23,646	\$60,000	\$60,000	\$5,000	\$55,000

Account	Description	2014 Actual	2015 Budget	2015 Projected	2016 Proposed	Change from 2015 to 2016
408.043	SALDO Revisions	\$12,681	\$0	\$0	\$0	\$0
408.045	Pine Creek Park	\$1,840	\$0	\$0	\$0	\$0
408.046	Miscellaneous Projects - Twp Engineer	\$13,790	\$7,500	\$7,500	\$7,500	\$0
408.057	PCP Field	\$0	\$0	\$0	\$0	\$0
408.004	Alternate Twp. Engineer	\$546	\$2,500	\$2,500	\$0	\$2,500
408.062	MS4 annual report	\$936	\$7,500	\$7,500	\$7,500	\$0
408.063	White Property Engineering	\$0	\$0	\$17,845	\$0	\$0
409.368	Building Maintenance - Palmer House	\$2,185	\$2,500	\$7,977	\$2,500	\$0
409.430	Palmer House Taxes	\$8,615	\$9,000	\$9,000	\$9,000	\$0
409.452	Contracted Janitorial Service	\$3,575	\$4,500	\$6,000	\$6,000	\$1,500
409.700	Building Improvements Twp Campus	\$1,862	\$1,500	\$3,006	\$0	\$1,500

Administration Revenues	\$96,824	\$94,300	\$99,746	\$94,250	\$50
Administration Expenses	\$465,701	\$552,074	\$514,721	\$414,653	\$137,421
Net Administration	\$368,877	\$646,374	\$414,975	\$320,403	\$788,729

Zoning / Code Enforcement Revenues

322.820	Street Encroachment Permit	\$319	\$200	\$200	\$200	\$0
361.310	Subdiv & Land Development Fees	\$0	\$0	\$4,000	\$0	\$0
361.340	Zoning Hearing Fees	\$1,140	\$2,500	\$1,800	\$0	\$2,500
361.990	Misc Fees and Permits	\$1,890	\$500	\$2,000	\$500	\$0
362.410	Building Permit Fees	\$129,339	\$67,000	\$107,000	\$86,000	\$19,000
361.400	Eng'g and Legal Fee Reimbursements	\$0	\$2,500	\$10,000	\$2,500	\$0
	Subtotal Zoning/Code Revenues	\$132,688	\$72,700	\$125,000	\$89,200	\$16,500

Zoning / Code Enforcement Expenses

413.140	Clerical Wages	\$5,955	\$6,000	\$3,534	\$0	\$6,000
413.161	Clerical FICA	\$456	\$459	\$270	\$0	\$459
413.310	Officers Compensation	\$48,075	\$27,000	\$45,000	\$35,000	\$8,000
413.313	Engineering Service & Legal	\$0	\$22,500	\$27,000	\$20,000	\$2,500
413.530	UCC Appeal Board	\$100	\$100	\$0	\$100	\$0
413.420	Dues, Memberships	\$125	\$250	\$125	\$0	\$250
413.270	GIS & Permits Software	\$3,000	\$1,750	\$1,750	\$0	\$1,750
414.110	Ordinance Updates	\$0	\$4,500	\$4,500	\$0	\$4,500

Account	Description	2014 Actual	2015 Budget	2015 Projected	2016 Proposed	Change from 2015 to 2016
414.313	ZHB solicitor	\$4,408	\$5,000	\$5,000	\$5,000	\$0
414.316	Court reporter	\$736	\$2,000	\$2,000	\$2,000	\$0
414.312	Planning Consultants	\$32,138	\$5,000	\$20,000	\$15,000	\$10,000
414.340	Legal notices	\$1,727	\$2,500	\$2,500	\$2,500	\$0
414.342	Printing	\$0	\$500	\$500	\$500	\$0
414.460	Training, dues, conferences	\$21	\$500	\$500	\$500	\$0
413.318	Reimbursable Legal	\$0	\$2,500	\$2,500	\$2,500	\$0
413.319	Reimbursable Electric Permit Fee	\$10,295	\$8,500	\$4,500	\$0	\$8,500
	Subtotal Zoning/Code Expenses	\$107,035	\$89,059	\$119,679	\$83,100	\$5,959
	Zoning/Code Revenues	\$132,688	\$72,700	\$125,000	\$89,200	\$16,500
	Zoning/Code Expenses	\$107,035	\$89,059	\$119,679	\$83,100	\$5,959
	Net Zoning/Code	\$25,653	-\$16,359	\$5,321	\$6,100	\$22,459

Emergency Management Revenues

351.130	FEMA Grants	\$0	\$0	\$0	\$0	\$0
	Subtotal Emergency Management Revenues	\$0	\$0	\$0	\$0	\$0

Emergency Management Expenses

415.320	Phone & Data Services	\$1,046	\$1,000	\$1,000	\$1,000	\$0
415.200	Supplies & Misc	\$250	\$750	\$750	\$750	\$0
415.460	Training, Dues, Conferences	\$125	\$750	\$750	\$750	\$0
	Subtotal Emergency Management Expenses	\$1,421	\$2,500	\$2,500	\$2,500	\$0
	Emergency Management Revenues	\$0	\$0	\$0	\$0	\$0
	Emergency Management Expenses	\$1,421	\$2,500	\$2,500	\$2,500	\$0
	Net Emergency Management	\$1,421	\$2,500	\$2,500	\$2,500	\$0

Recycling Revenues

354.150	HHW Collection Reimbursement	\$654	\$500	\$405	\$500	\$0
	Subtotal Recycling Revenues	\$654	\$500	\$405	\$500	\$0

Recycling Expenses

<u>Account</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Projected</u>	<u>2016 Proposed</u>	<u>Change from 2015 to 2016</u>
426.100	Community HHW Recycling	\$824	\$750	\$527	\$750	\$0
	Subtotal Recycling Expenses	\$824	\$750	\$527	\$750	\$0
	Recycling Revenues	\$654	\$500	\$405	\$500	\$0
	Recycling Expenses	\$824	\$750	\$527	\$750	\$0
	Net Recycling	\$170	\$250	\$122	\$250	\$0

Wastewater Revenues

	Not Applicable					\$0
	Subtotal Wastewater Revenues	\$0	\$0	\$0	\$0	\$0

Wastewater Expenses

429.313	Act 537 Engineering	\$12,466	\$10,000	\$10,000	\$3,000	\$7,000
429.317	Wastewater System Design	\$0	\$5,000	\$5,000	\$0	\$5,000
429.314	Act 537 Plan Implementation	\$0	\$25,000	\$25,000	\$10,000	\$15,000
	Subtotal Wastewater Expenses	\$12,466	\$40,000	\$40,000	\$13,000	\$27,000
	Wastewater Revenues	\$0	\$0	\$0	\$0	\$0
	Wastewater Expenses	\$12,466	\$40,000	\$40,000	\$13,000	\$27,000
	Net Wastewater	\$12,466	\$40,000	\$40,000	-\$13,000	\$27,000

Public Works Revenues

	Not Applicable					\$0
	Subtotal Public Works Revenues	\$0	\$0	\$0	\$0	\$0

Public Works Expenses

430.231	Vehicle Fuel - Gas	\$7,002	\$7,500	\$7,500	\$7,500	\$0
430.251	Vehicle Parts	\$2,725	\$1,200	\$4,500	\$4,500	\$3,300
430.351	Vehicle Insurance	\$0	\$2,250	\$2,250	\$2,250	\$0
430.374	Veh & Equip Maintenance	\$6,996	\$5,000	\$7,000	\$6,500	\$1,500
430.384	Equipment Rental	\$702	\$1,000	\$1,500	\$1,200	\$200
430.460	Training, Mtgs & Conferences	\$21	\$800	\$800	\$800	\$0
430.740	Capital Fund Contribution	\$68,821	\$22,500	\$66,957	\$0	\$22,500
430.100	Public Works Employees	\$50,918	\$74,000	\$75,000	\$77,000	\$3,000

Account	Description	2014 Actual	2015 Budget	2015 Projected	2016 Proposed	Change from 2015 to 2016
430.196	Insurance Benefits	\$0	\$8,000	\$9,000	\$9,314	\$1,314
430.161	FICA	\$3,395	\$5,674	\$5,900	\$6,100	\$426
438.191	Uniforms	\$0	\$0	\$0	\$500	\$500
438.249	Misc Supplies	\$2,724	\$2,000	\$2,500	\$2,500	\$500
438.310	PA One Call	\$213	\$250	\$250	\$250	\$0
438.354	Workers Comp	\$2,096	\$3,500	\$3,532	\$3,500	\$0
438.450	Contracted Services	\$12,734	\$25,000	\$25,000	\$25,000	\$0
439.249	Road Paving	\$1,191	\$2,500	\$2,500	\$2,500	\$0
	Subtotal Public Work Expenses	\$159,538	\$161,174	\$214,189	\$149,414	\$11,760

Public Works Revenues	\$0	\$0	\$0	\$0	\$0
Public Works Expenses	\$159,538	\$161,174	\$214,189	\$149,414	\$11,760
Net Public Works	\$159,538	\$161,174	\$214,189	\$149,414	\$11,760

Culture / Recreation Revenues

342.200	Rent of Pine Creek Park	\$90	\$100	\$500	\$100	\$0
342.250	Rent from Miss Betty Day Camp	\$3,100	\$0	\$3,750	\$0	\$0
342.230	Rent from Theatre Facility	\$15,359	\$12,875	\$13,070	\$25,000	\$11,930
367.200	A&C Performance Receipts	\$0	\$300	\$300	\$300	\$0
342.550	A&C Sponsorships	\$0	\$1,200	\$1,200	\$1,200	\$0
	Subtotal Culture and Recreation Rev	\$18,549	\$14,475	\$18,820	\$26,600	-\$12,125

Culture / Recreation Expenses

409.230	Heating Oil & Propane	\$20,945	\$18,000	\$18,000	\$18,000	\$0
409.237	Township Campus Building Supplies	\$2,238	\$1,750	\$1,750	\$1,750	\$0
409.361	Electricity Township Campus	\$9,018	\$11,000	\$11,000	\$10,000	\$1,000
409.364	Sewer Charges Township Campus	\$709	\$1,500	\$1,500	\$1,500	\$0
409.365	Solid Waste Township Campus	\$2,301	\$2,150	\$2,150	\$2,500	\$350
409.371	Grounds Maint Cultural Center	\$2,500	\$2,500	\$2,000	\$1,500	\$2,500
409.373	Bldg Maint Cultural Center	\$28,804	\$15,000	\$15,543	\$10,000	\$15,000
452.540	North Federation Dues	\$0	\$0	\$0	\$4,000	\$4,000
452.542	DARC Contribution	\$3,360	\$4,500	\$4,500	\$4,500	\$0
452.543	Park & Rec Special Events	\$0	\$1,000	\$1,000	\$1,500	\$500
453.317	Arts & Culture - Promotions and Artists	\$0	\$5,000	\$3,500	\$12,600	\$7,600
454.247	Park Operating Supplies	\$1,083	\$1,000	\$1,000	\$1,000	\$0

Account	Description	2014 Actual	2015 Budget	2015 Projected	2016 Proposed	Change from 2015 to 2016
454.250	Repair and Maint Supplies	\$3,929	\$2,500	\$2,500	\$1,500	\$1,000
454.361	Electricity - Pine Creek Park	\$783	\$750	\$750	\$1,500	\$750
454.364	Sanitary Sewage	\$1,853	\$2,000	\$2,000	\$2,000	\$0
454.371	Park Mowing	\$22,122	\$27,500	\$27,500	\$27,500	\$0
454.372	Tot Lot & Pavillion, Trails, Fields Maintenance (non-Mowing)	\$600	\$4,500	\$4,500	\$7,500	\$3,000
454.373	Building Maintenance	\$138	\$500	\$500	\$500	\$0
454.374	Repair of Grd Maint Equipment	\$0	\$250	\$250	\$250	\$0
454.450	Contracted Maintenance Services	\$0	\$2,500	\$2,500	\$2,000	\$500
454.454	White Tract - Maintenance	\$24,831	\$2,500	\$19,954	\$20,000	\$17,500
456.540	Library Contributions	\$12,344	\$0	\$0	\$0	\$0
492.030	Transfer to Capital Fund for Building Improvements		\$0	\$0	\$25,000	\$25,000
	Subtotal Culture/Recreation Expenses	\$71,042	\$54,500	\$70,454	\$111,350	\$56,850

Culture/Recreation Revenues	\$18,549	\$14,475	\$18,820	\$26,600	\$12,125
Culture/Recreation Expenses	\$71,042	\$54,500	\$70,454	\$111,350	\$56,850
Net Culture/Recreation	\$52,494	\$40,025	\$51,634	\$84,750	\$68,975

Debt Service Revenues

	Not Applicable					\$0
	Subtotal Debt Service Revenues	\$0	\$0	\$0	\$0	\$0

Debt Service Expenses

471.400	2013 Bond Issue GF Debt Principal	\$114,840	\$114,840	\$114,840	\$114,840	\$0
472.400	2013 Bond Issue GF Debt Interest	\$134,390	\$133,603	\$133,603	\$133,603	\$0
471.200	DCED 2013 Truck Loan Principal	\$6,450	\$6,548	\$6,548	\$6,548	\$0
472.200	DCED 2013 Truck Loan Interest	\$455	\$526	\$526	\$526	\$0
	Subtotal Debt Service Expenses	\$256,136	\$255,517	\$255,517	\$255,517	\$0

Debt Service Revenues	\$0	\$0	\$0	\$0	\$0
Debt Service Expenses	\$256,136	\$255,517	\$255,517	\$255,517	\$0
Net Debt Service	\$256,136	\$255,517	\$255,517	\$255,517	\$0



2016 Capital Projects Fund - 30

<u>Account</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Projected</u>	<u>2016 Proposed</u>
	Capital Fund Revenues - Totals	\$2,611,939	\$250,868	\$145,500	\$154,000
	Capital Fund Allocations - Totals	\$0	\$250,732	\$503,500	\$1,572,000
	Net Fund Balance Change	\$2,611,939	\$136	\$358,000	\$1,418,000
	Carryover from Previous Year	\$246,066	\$2,858,005	\$2,858,005	\$2,500,005
	Total Fund Balance	\$2,858,005	\$2,858,141	\$2,500,005	\$1,082,005

Capital Fund Revenues

301.120	Real Estate Infrastructure Current Year	\$110,439	\$124,279	\$135,000	\$127,500
301.410	Real Estate Infrastructure Delinquent	\$1,500	\$0	\$10,500	\$1,500
410.900	Police Capital Contribution	\$0	\$60,570	\$0	\$0
438.900	Public Works Capital Contribution	\$0	\$66,019	\$0	\$0
393.100	Infrastructure Bond Proceeds	\$2,500,000	\$0	\$0	\$0
392.010	Transfer from General Fund for Building Improvements		\$0	\$0	\$25,000
	Subtotals	\$2,611,939	\$250,868	\$145,500	\$154,000

Capital Fund Allocations

493.170	Municipal Campus Improvements	\$27,000	\$30,000	\$7,500	\$24,000
493.182	Pine Creek Park Facilities	\$25,000	\$0	\$1,000	\$45,000
493.125	Road Repairs	\$77,602	\$122,232	\$405,000	\$600,000
493.172	Handicap Parking Space	\$0	\$10,000	\$8,000	\$0
493.179	White Property Structure Demo	\$0	\$35,000	\$35,000	\$0
493.110	Copier and Computer Replacement	\$0	\$10,500	\$10,000	\$0
493.180	Tree Replacement	\$0	\$3,000	\$0	\$0
493.100	Police SUV	\$0	\$40,000	\$37,000	\$0
493.010	Horseshoe Trail Bridge	\$0	\$0	\$0	\$800,000
493.011	Public Works Truck	\$0	\$0	\$0	\$35,000
493.012	Public Works Welder	\$0	\$0	\$0	\$3,000
493.013	Salt Shed	\$0	\$0	\$0	\$50,000
493.014	White Property Dump Removal	\$0	\$0	\$0	\$15,000
	Subtotals	\$129,602	\$250,732	\$503,500	\$1,572,000



2016 Liquid Fuels - Fund 35

<u>Account</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Projected</u>	<u>2016 Proposed</u>
	Liquid Fuels Fund Revenues - Totals	\$117,874	\$125,632	\$129,776	\$147,629
	Liquid Fuels Fund Allocations - Totals	\$74,055	\$231,360	\$100,000	\$109,875
	Net Fund Balance Change	\$43,819	\$105,728	\$29,776	\$37,754
	Carryover from Previous Year	\$26,685	\$70,504	\$70,504	\$60,523
	Total Fund Balance	\$70,504	\$35,224	\$60,523	\$98,277

Liquid Fuels Fund Revenues

341.060	Interest Earnings - Liquid Fuels	\$87	\$50	\$55	\$75
355.020	Liquid Fuels State Transfer	\$117,786	\$125,582	\$129,721	\$147,554
	Totals	\$117,874	\$125,632	\$129,776	\$147,629

Liquid Fuels Fund Allocations

432.114	Contracted Snow Removal	\$0	\$30,000	\$30,000	\$30,000
432.245	Sodium Chloride	\$38,050	\$15,000	\$40,000	\$30,000
433.245	Signs Purchase & Install	\$0	\$2,250	\$2,250	\$2,250
433.361	Signal Electricity - LF	\$247	\$360	\$360	\$375
433.452	Signal Service Contract	\$2,661	\$1,250	\$1,250	\$1,250
438.215	Materials	\$0	\$1,500	\$2,000	\$5,000
438.250	Line Striping	\$0	\$1,000	\$1,000	\$1,000
438.456	Road Rehabilitation*	\$33,097	\$180,000	\$0	\$40,000
	Totals	\$74,055	\$231,360	\$76,860	\$109,875



2016 Library Tax Fund - 05

<u>Account</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Projected</u>	<u>2016 Proposed</u>
	Library Tax Fund Revenues - Totals	\$0	\$111,200	\$112,200	\$111,200
	Library Tax Fund Allocations - Totals	\$0	\$111,200	\$112,200	\$111,200
	Net Fund Balance Change	\$0	\$0	\$0	\$0
	Carryover from Previous Year	\$0	\$0	\$0	\$0
	Total Fund Balance	\$0	\$0	\$0	\$0

Library Tax Fund Revenues

301.110	Library Tax Revenue		\$111,000	\$112,000	\$111,000
341.040	Interest Earnings - Library Tax		\$200	\$200	\$200
	Totals	\$0	\$111,200	\$112,200	\$111,200

Library Tax Fund Allocations

406.530	Direct Disbursement to Library		\$108,425	\$109,425	\$108,400
403.530	Chester Tax Collection Committee		\$2,775	\$2,775	\$2,800
	Totals	\$0	\$111,200	\$112,200	\$111,200



2016 Open Space Fund - 04

<u>Account</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Projected</u>	<u>2016 Proposed</u>
	Open Space Fund Revenues - Totals	\$690,894	\$2,063,800	\$2,143,075	\$701,130
	Open Space Fund Allocations - Totals	\$290,238	\$577,613	\$607,961	\$638,038
	Net Fund Balance Change	\$400,656	\$1,486,187	\$1,535,114	\$63,092
	Carryover from Previous Year	\$342,071	\$742,727	\$742,727	\$2,277,841
	Total Fund Balance	\$742,727	\$2,228,915	\$2,277,841	\$2,340,933

Open Space Fund Revenues - Property Acquisition Only

310.210	EIT - Open Space Tax	\$504,437	\$441,000	\$500,000	\$525,000
341.050	Interest Earnings - Open Space	\$892	\$600	\$800	\$850
357.013	County Grant/Other Grant	\$17,121	\$1,475,000	\$1,475,000	\$0
391.100	OS Reimbursements	\$0	\$0	\$0	\$0
	Subtotal	\$522,451	\$1,916,600	\$1,975,800	\$525,850

Open Space Fund Allocations - Property Acquisition Only

403.319	Open Space Tax Commission	\$6,711	\$6,086	\$6,500	\$6,500
403.530	Chester Tax Collection Committee	\$181	\$133	\$150	\$150
460.710	Open Space Purchases	\$0		\$29,923	\$0
460.312	Consultant Fees	\$28,566	\$45,000	\$45,000	\$45,000
460.313	Engineering	\$0	\$0	\$0	\$0
460.317	Appraisals	\$1,000	\$15,000	\$15,000	\$15,000
460.314	Legal Fees	\$1,913	\$5,000	\$5,000	\$5,000
460.211	Printing-Copying Costs	\$160	\$250	\$250	\$250
471.300	Debt Principal	\$114,840	\$175,160	\$175,160	\$175,160
472.300	Debt Interest	\$134,390	\$203,778	\$203,778	\$203,778
	Totals	\$287,760	\$450,407	\$480,761	\$450,838

Open Space Fund Revenues - Property Development or Acquisition

310.240	EIT - Open Space Tax	\$168,146	\$147,000	\$167,000	\$175,000
341.050	Interest Earnings - Open Space	\$297	\$200	\$275	\$280
	Totals	\$168,443	\$147,200	\$167,275	\$175,280

Open Space Fund Allocations - Property Development or Acquisition

403.319	Open Space Tax Commission	\$2,237	\$2,029	\$2,000	\$2,000
403.350	Chester Tax Collection Committee	\$241	\$177	\$200	\$200
454.313	White Property Engineering	\$0	\$125,000	\$125,000	\$0
xxx.xxx	Park Phase I		\$0	\$0	\$185,000
	Totals	\$2,478	\$127,206	\$127,200	\$187,200