



2013 BUDGET

East Hempfield Township

ANNUAL BUDGET
2015

HIGHLIGHTS, ACCOMPLISHMENTS,
GOALS

2015 Budget Highlights

This year's budget document includes the following features:

- A summary of all operating funds' revenues and expenditures.
- Two years of actual financial history, the current year budget, a current year projection and a requested amount for each line item for the new budget year.
- A percentage change column by category comparing the requested budget to the current year budgeted amount.
- A graphic presentation of revenues and expenditures.
- A listing of accomplishments for 2014 and departmental goals for 2015.
- Long range financial forecasts for the General, Golf, Capital Reserve, Highway and Trash Funds.

All Funds Summary

- This document includes budgets for the following funds:
General Fund, Golf Course Fund, Fire Services Capital Reserve Fund, Capital Reserve Fund, Equipment Reserve Fund, Road Improvement Fund, Mandatory Dedication Fund, Highway Aid Fund and the Trash/Recycling Fund.
- Total budgeted revenues for 2015 are \$14,266,000, reflecting an increase of 1.50 % over the 2014 budgeted revenues.
- Budgeted expenses are projected at \$16,727,000 which represents an increase of 5.97 % compared to 2014.
- It is anticipated that reserve funds in the amount of \$2,462,000 will be needed to meet planned expenditures for 2015.

- The challenge for the Township going forward is to maintain an adequate level of fund balance each year in order to provide positive cash flow, especially in the 1st quarter of the year. Township revenues tend to be cyclical in nature whereas expenditures are more constant, therefore January and February are lean revenue producing months.
- Total reserve fund balances are projected to be \$5,123,000 on December 31, 2015, a decrease of 32.45% from the projected December 31, 2014 balance of \$7,585,000. 2015 includes drawing down approximately \$2,000,000 of reserves to fund capital projects.
- The 2015 proposed budget does not include a tax increase.
- Of all Township revenue sources, Earned Income Tax represents 24.4% and Real Estate Tax 19.1%.
- On the expense side, salaries and wages represent 26.6%, fringe benefits 12.3% and pension costs 4.2%. In total the “employee cost” account for 43.1% of the entire budget for 2015. Capital Improvements represent 19.2% of the total budget for 2015.

General Fund

- The projected opening fund balance for 2015 is \$3,534,000 or 3% more than the \$3,446,000 that was available at the beginning of 2014.
- In 2007 Township expenses exceeded revenues by \$964,000 thus dramatically drawing down the opening fund balance for 2008 to a level of \$494,000. The Township has managed to increase the ending fund balance over the last seven years by \$3,040,000 due to prudent financial management practices. For 2015 revenues are projected to be more than expenditures by \$181,000 with an anticipated ending fund balance of \$2,814,000.
- General Fund revenues are budgeted at \$9,712,000 or 3% higher than 2014, primarily due to some increases in the Act 511 tax revenues.
- As mentioned previously the 2015 budget does not reflect an increase in the real estate tax rate with the rate remaining at 1.32 mills. The General Fund millage is 1.12 mills with the Capital Reserve Fund receiving the additional .20 mills.

- Act 511 taxes are projected at the same level for 2015 as anticipated to be collected for this year totaling \$5,251,000.

- Below is the breakdown:

Earned income taxes - \$3,701,000

Local services taxes - \$1,020,000

Realty transfer taxes - \$530,000

- The 2015 full-time staffing level reflects a total to 65 positions budgeted (General Fund - 60 and Golf Fund - 5). The General Fund total includes 34 police officers.
- Salaries for non-uniformed employees are projected to increase 2.50%. Police wages are unknown at this time, as the Township continues to negotiate a new contract with the police union.
- In total the 2015 General Fund expenditure level of \$9,531,000 represents an increase of \$165,000 or 1.8% as compared to the 2014 budget of \$9,366,000 with all departments striving to hold the line on cost increases.
- General Fund capital equipment requests total \$319,000 for 2015.
- For 2015, \$100,000 is earmarked to supplement the Golf Fund to help cover capital purchases and improvements and other operational needs. In addition \$800,000 is earmarked to supplement the Capital Reserve Fund towards projects costs.

Golf Course Fund

- The 2015 budget reflects a reorganizational structure change. Staffing changes reflect the hiring of a General Manager, elimination of the full-time and part-time Golf Professional positions and one full-time maintenance staff person. Overall full-time staffing will be reduced by one position.
- The Township will seek a contractual arrangement with a Golf Professional for teaching/lessons and assistance during golf outings.
- Revenues for 2015 are projected at \$992,000 which is a 4.00% increase over the 2014 budget. Next year's budget includes a new revenue source, Pro Shop sales estimated at \$50,000.
- The golf course operation expense budget of \$357,000 reflects a 39% increase in spending for 2015. This is primarily due to a lease/rental payment of \$56,000 for 5 years for 62 new golf carts and \$40,000 for purchasing the inventory for resale in the Township run Pro Shop.
- The golf course maintenance budget is proposed at \$494,000 or a 14% decrease for next year. This is the result of the reduction to full-time staffing and also capital expenditures.
- The snack bar / banquet expense budget totaling \$205,000 reflects a 13% decrease, primarily due to a reduction in capital purchases/improvements. Next year only \$7,000 is requested compared to the \$39,000 for 2014.
- The total expenditures for 2015 are projected at \$1,092,000 which represents a 1.5% decrease for next year.
- The supplemental funding from the General Fund is projected to be \$100,000.

Trash / Recycling Fund

- This is a special revenue fund utilized to account for all the activities associated with the Township's mandated trash and recycling program.
- 2015 reflects a reduction in rates for Township residents. The quarterly rate would drop by 5% from \$47.50 to \$45.00. Customers paying annually would see an 11% reduction down from \$180.00 to \$160.00 per year.
- Total revenues are projected at \$1,447,000 for 2015. Customer trash billings generate \$1,286,000 in revenue from our 7,329 customer base. Of the remaining \$161,000 in revenue, \$69,000 represents an annual recycling performance grant from the State.
- 2015 expenses are projected at \$1,562,000 or 1% higher than 2014. The largest components are \$701,000 for refuse collection, \$510,000 for disposal tipping fees and \$173,000 for the fall leaf collection program.

Capital Reserve Fund

- The opening fund balance for 2015 is \$2,423,000 or \$716,000 more than the 2014 opening fund balance.
- The real estate rate for next year will be .20 mills, which will generate \$433,000 in revenue. All other revenues amount to \$476,000 (including a \$175,000 State grant for the Dream Park' rebuild), for a total projection of \$909,000 for 2015.
- The debt service alone associated with this fund will amount to \$418,000 next year.
- The project funding provided for next year totals \$2,665,000 to address the following projects: \$300,000 for storm water improvements, \$400,000 for paving, \$270,000 for two new traffic signals, \$400,000 for park renovations, \$1,020,000 for the Centerville Road (north) project and \$275,000 for other projects. The total paving budget for next year will equal \$850,000, including the \$450,000 appropriated in the Liquid Fuels budget.
- For 2015 \$800,000 is planned to be transferred from the General Fund to provide funding for infrastructure projects.
- The Capital Reserve Fund is projected to end the year with a fund balance of \$1,049,000.

2015 GOALS

- Exercise strong fiscal management practices to provide a higher than projected opening fund balances in 2016.
- Implement a new personnel evaluation system.
- Continue the restructuring process for the Four Seasons Golf and Banquet Facility.
- Develop and adopt an Official Map ordinance.
- Select and implement a new financial management system for the Township.

2015 GOALS

- Complete the re-build of the “Dream Park” area of the Amos Herr Park.
- Continue our effort to update the police department policies and procedures.
- Continue training efforts for new and existing staff.
- Concerted effort to work on major road improvement projects (i.e. Centerville Rd – North, Centerville Interchange and State Rd Interchange)
- Work to fine tune the MS4 program and prepare for the next permit.

2014 Accomplishments

- ✓ Exercised strong fiscal management practices to provide a higher than projected opening fund balances in 2015.
- ✓ Completed and adopted the zoning and subdivision and land development ordinances.
- ✓ Negotiated a new multi-year Police bargaining agreement.
- ✓ Adopted a road ordinance to compliment the new zoning and subdivision ordinances.
- ✓ Updated the storm water ordinance to meet new MS4 and Act 167 requirements.
- ✓ Focus on cost containment measures for health care expenses going forward.
- ✓ Completed storm water improvement projects on both Lania Avenue and Westwood Drive.

Description of Township Operating Funds

The accounting records and budgeting for a municipality is somewhat different than that of private industry. In contrast to private industry, municipalities break their operations down into smaller segments which would resemble the various individual companies that may exist within a larger corporation. These individual “companies” are referred to as funds within a municipality. In some cases these “funds” are required by State guidelines, in other cases they are required by the Governmental Accounting Standards. The Township prepares budgets for all major funds. The primary purpose of each of the funds is described below.

General Fund

The General Fund is used to pay the “general” expenses associated with the Township. It pays for the administration of the Township, maintenance of the buildings and grounds including the various parks and athletic fields scattered throughout the Township. The General Fund also pays for the police services which account for 49% of the total expenditures in this fund. Another major expense, 16% of this budget, is the year round maintenance and improvements of Township facilities, local roads and storm drains and parks. The remaining 35% of the budget is used to pay for administration, pension costs, planning, engineering, zoning and fire services.

The primary source of income to pay for these expenditures is Act 511 taxes. These taxes account for approximately 54% of revenues. The earned income tax, of which we receive $\frac{1}{2}$ of the 1%, amounts to \$3,701,000. The local services tax, a \$52 charge to those employed in the Township, amounts to \$1,020,000. The Township assesses 1.12 mills of real estate tax which accounts for 25% of total revenues. The remainder of the \$9.7 million revenue budget is comprised of various other licenses and permits as well as revenue received from the state and charges for various services that are performed.

Golf Fund

The Golf Fund tracks the income and expenditures for the Four Seasons Golf and Banquet Facility that the Township owns and operates and is considered a special revenue fund for accounting purposes. The three operating budgets within the Golf Fund consist of golf course operations, maintenance, and the snack bar / banquet area.

The primary source of income to the Golf Fund is “user” fees received from golfers, budgeted at \$858,000 in 2015.

Other Funds

Other special revenue funds consist of the following:

- The Fire Services Fund is used to pay the principal and interest on loans acquired for capital equipment purchases and capital improvements on behalf of the various volunteer fire departments that serve the Township. In addition several operating costs such as fuel, utilities and insurances are paid from this account. The funding source is a direct transfer from the General Fund.
- The Equipment Reserve Fund has been earmarked for various equipment needs for the Township's public safety areas. 2014 expenditures included the planned upgrade to the police/fire/ public works radio system which are tied to the Lancaster County 911 system. Annual income into this fund consists of interest earnings.
- The Road Improvement Fund accounts for contributions received from private sector entities and developers which are earmarked for major infrastructure projects. Funds are transferred to the Capital Reserve Fund as the improvement projects commence.
- The Mandatory Dedication Fund consists of fees assessed developers "in lieu "of providing open space areas within the planned developments in the Township. Funds are than transferred to the Capital Reserve Fund as park improvement projects commence.

Capital Reserve Fund

The Capital Reserve Fund is used to fund major capital improvement projects as well as pay the debt service associated with such improvements. For 2015, \$3,083,000 is earmarked to fund these efforts.

The annual funding for 2015 consists of real estate tax revenues of \$433,000 and \$476,000 in other income.

Highway (Liquid Fuels) Fund

Money for this account is provided entirely by the Commonwealth of Pennsylvania. The funds are collected by the state through taxes on liquid fuels such as gasoline, hence the name of the fund. The primary restriction placed on these monies is that they can only be used for the maintenance of roads or for equipment used to maintain roads. Of the \$650,000 projected revenues in 2015, \$450,000 has been budgeted for resurfacing of existing roads. In addition, \$266,000 will be used for signal utilities, street lighting, sign / signal repairs, line painting and crack sealing.

Trash / Recycling Fund

This is a special revenue fund utilized to account for the activities associated with the Township's mandated trash and recycling programs. Total revenues are projected at \$1,447,000 for 2015 which includes a reduction in fees. Customer trash billings generate \$1,286,000 in revenue from our 7,329 customer base. Of the remaining \$161,000 in revenue, \$69,000 represents an annual recycling performance grant from the State.

2015 expenses are projected at \$1,562,000. The largest components are \$701,000 for refuse collection, \$510,000 for disposal tipping fees and \$173,000 for the fall leaf collection program.

East Hempfield Township

**ANNUAL BUDGET
2015**

ALL FUNDS SUMMARY

East Hempfield Township
Annual Budget 2015

EXHIBIT "A"

approved by the Board on 12/3/14
real estate tax rate @ 1.32 mills

	<u>Actual 2012</u>	<u>Actual 2013</u>	<u>Projected 2014</u>	<u>Budget 2014</u>	<u>Budget 2015</u>	<u>Percent Change</u>
Combined Cash/Investment Balance January 1,	\$ 4,837,960	\$ 6,350,704	\$ 7,088,602	\$ 6,744,292	\$ 7,584,757	12.46%
REVENUES						
General Fund	\$ 9,889,765	\$ 9,579,268	\$ 9,995,975	\$ 9,426,214	\$ 9,711,555	3.0%
Trash/Recycling Fund	1,603,512	1,560,454	1,557,413	1,535,273	1,447,313	-5.7%
Golf Course Fund	1,008,270	890,728	902,411	958,000	991,780	3.5%
Fire Services Fund	580,040	572,735	500,025	575,000	500,025	-13.0%
Capital Reserve Fund	431,917	440,359	778,299	912,645	908,890	-0.4%
Equipment Reserve Fund	8,473	714	950	1,500	300	-80.0%
Amos Herr Park/Dream Park Funds	2,332	24	8	-	-	n/a
Road Improvement Contribution Fund	20,913	107,333	41,679	117,501	56,500	-51.9%
Mandatory Dedication Fund	7,667	33	2,014	-	-	n/a
Highway Aid Fund	555,518	546,779	593,335	528,645	649,520	22.9%
TOTAL REVENUES	\$ 14,108,407	\$ 13,698,427	\$ 14,372,109	\$ 14,054,778	\$ 14,265,883	1.50%
EXPENDITURES						
General Fund	\$ 8,291,238	\$ 8,676,633	\$ 8,968,672	\$ 9,365,736	\$ 9,530,904	1.8%
Trash/Recycling Fund	1,564,393	1,467,972	1,530,995	1,546,122	1,562,266	1.0%
Golf Course Fund	1,109,982	1,056,839	1,035,705	1,108,601	1,091,839	-1.5%
Fire Services Fund	558,495	539,653	509,186	596,339	502,286	-15.8%
Capital Reserve Fund	524,613	614,608	861,853	1,959,236	3,083,043	57.4%
Equipment Reserve Fund	16,790	-	193,031	310,853	16,500	-94.7%
Amos Herr Park/Dream Park Funds	1,724	-	40,754	40,670	-	-100.0%
Road Improvement Contribution Fund	5,000	10,000	83,759	187,969	225,095	19.8%
Mandatory Dedication Fund	-	-	104,000	104,000	-	-100.0%
Highway Aid Fund	523,428	594,824	548,000	565,500	715,500	26.5%
TOTAL EXPENDITURES	\$ 12,595,663	\$ 12,960,529	\$ 13,875,955	\$ 15,785,026	\$ 16,727,433	5.97%
Net Surplus/(Deficit)	\$ 1,512,744	\$ 737,898	\$ 496,155	\$ (1,730,248)	\$ (2,461,550)	
Combined Cash/Investment Balance, December 31,	\$ 6,350,704	\$ 7,088,602	\$ 7,584,757	\$ 5,014,044	\$ 5,123,207	2.18%
change in ending fund balance 2015 vs. 2014 -32.45%						

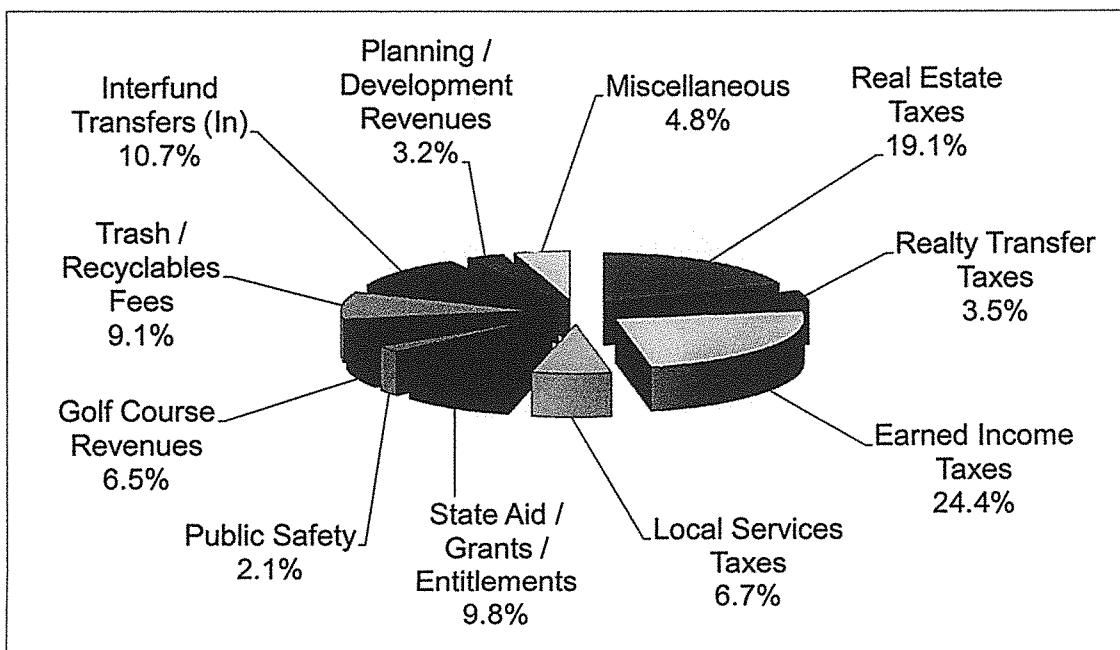
Note : In addition - 2015 Budget includes interfund transfers from General Fund to Golf Fund - \$100,000 / Capital Reserve Fund - \$800,000 .

All Funds Revenue and Expenditure Summary

	General	Golf	Fire Services	Equipment Reserve	Mandatory Dedication	Road Improvement	Capital Reserve	Highway Liquid Fuels	Trash	Memo Total
2015 Opening Balance	\$ 3,533,674	\$ 10,199	\$ 53,814	\$ 116,486	\$ 2,153	\$ 538,526	\$ 2,423,255	\$ 116,231	\$ 790,419	\$ 7,584,757
Revenue Sources										
Real Estate Taxes	\$ 2,463,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 432,795	\$ -	\$ -	\$ 2,895,795
Earned Income Taxes	\$ 3,701,000	-	-	-	-	-	-	-	-	\$ 3,701,000
Realty Transfer Taxes	\$ 530,000	-	-	-	-	-	-	-	-	\$ 530,000
Local Services Taxes	\$ 1,020,000	-	-	-	-	-	-	-	-	\$ 1,020,000
Mandatory Dedication Fees	-	-	-	-	-	-	-	-	-	-
Planning / Development Revenues	\$ 486,200	-	-	-	-	-	-	-	-	\$ 486,200
Public Safety	\$ 324,574	-	-	-	-	-	-	-	-	\$ 324,574
Interest	\$ 3,000	-	25	300	-	1,500	1,000	750	1,500	\$ 8,075
Golf Course Revenues	-	991,780	-	-	-	-	-	-	-	\$ 991,780
Trash / Recyclables Fees	-	-	-	-	-	-	-	-	1,286,000	\$ 1,286,000
All Other Trash Revenues	-	-	-	-	-	-	-	-	90,350	\$ 90,350
State Aid / Grants / Entitlements	\$ 599,691	-	-	-	-	-	175,000	648,770	69,463	\$ 1,492,924
Miscellaneous	\$ 584,090	-	-	-	-	55,000	75,000	-	-	\$ 714,090
Interfund Transfers (In)	-	100,000	500,000	-	-	-	1,025,095	-	-	\$ 1,625,095
Total Revenues	\$ 9,711,555	\$ 1,091,780	\$ 500,025	\$ 300	\$ -	\$ 56,500	\$ 1,708,890	\$ 649,520	\$ 1,447,313	\$ 15,165,883

**East Hempfield Township
2015 All Funds Revenue Sources**

	2015 Approved	Percent Of Budget
Real Estate Taxes	\$ 2,895,795	19.1%
Realty Transfer Taxes	530,000	3.5%
Earned Income Taxes	3,701,000	24.4%
Local Services Taxes	1,020,000	6.7%
State Aid / Grants / Entitlements	1,492,924	9.8%
Public Safety	324,574	2.1%
Golf Course Revenues	991,780	6.5%
Trash / Recyclables Fees	1,376,350	9.1%
Interfund Transfers (In)	1,625,095	10.7%
Planning / Development Revenues	486,200	3.2%
Miscellaneous	722,165	4.8%
Total	\$ 15,165,883	100.0%

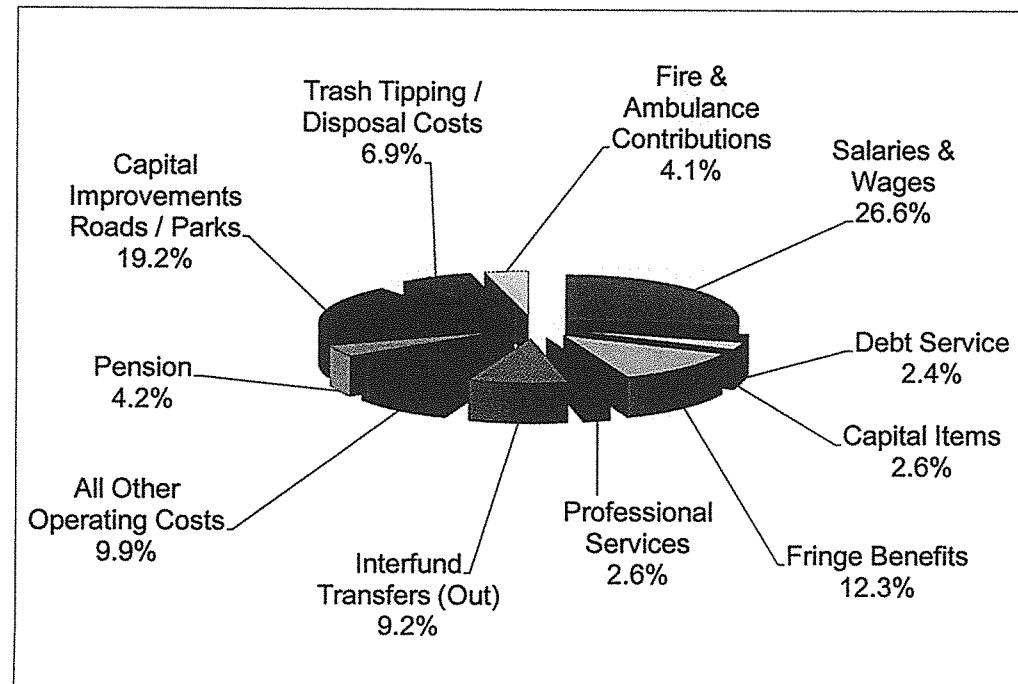


All Funds Revenue and Expenditure Summary

	General	Golf	Fire Services	Equipment Reserve	Mandatory Dedication	Road Improvement	Capital Reserve	Highway Liquid Fuels	Trash	Memo Total
Expenditures										
Salaries & Wages	\$ 4,265,036	\$ 430,602	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,695,638
Fringe Benefits	2,042,082	132,924	-	-	-	-	-	-	-	2,175,006
Pension Contributions	748,988	-	-	-	-	-	-	-	-	748,988
Debt Service	-	-	-	-	-	-	418,043	-	-	418,043
Capital Equipment / Purchases	318,500	83,930	-	16,500	-	-	-	-	42,500	461,430
Fire & Ambulance Contributions	221,377	-	502,286	-	-	-	-	-	-	723,663
Trash Tipping / Disposal Costs	-	-	-	-	-	-	-	-	1,210,603	1,210,603
Professional Services	436,500	15,350	-	-	-	-	-	-	-	451,850
All Other Operating Costs	998,421	429,033	-	-	-	-	-	-	309,163	1,736,617
Capital Improvements Roads / Parks	-	-	-	-	-	2,665,000	715,500	-	-	3,380,500
Interfund Transfers (Out)	1,400,000	-	-	-	-	225,095	-	-	-	1,625,095
Total Expenditures	\$ 10,430,904	\$ 1,091,839	\$ 502,286	\$ 16,500	\$ -	\$ 225,095	\$ 3,083,043	\$ 715,500	\$ 1,562,266	\$ 17,627,433
2015 Ending Balance	\$ 2,814,325	\$ 10,140	\$ 51,553	\$ 100,286	\$ 2,153	\$ 369,931	\$ 1,049,102	\$ 50,251	\$ 675,466	\$ 5,123,207

East Hempfield Township
2015 All Funds Expense Appropriations

	2015 Approved	Percent Of Budget
Salaries & Wages	\$ 4,695,638	26.6%
Debt Service	418,043	2.4%
Capital Items	461,430	2.6%
Fringe Benefits	2,175,006	12.3%
Professional Services	451,850	2.6%
Interfund Transfers (Out)	1,625,095	9.2%
All Other Operating Costs	1,736,617	9.9%
Pension	748,988	4.2%
Capital Improvements Roads / Parks	3,380,500	19.2%
Trash Tipping / Disposal Costs	1,210,603	6.9%
Fire & Ambulance Contributions	723,663	4.1%
Total	\$ 17,627,433	100.0%



East Hempfield Township
ALL PRIMARY OPERATING FUNDS - Summary
Long-Range Financial Projections

<u>Line #</u>		Actual	Actual	Actual	Actual	Estimated	Projected	Projected	Projected	Projected
		<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
1	Opening Fund Balance	\$ 2,904	\$ 3,638	\$ 3,910	\$ 5,385	\$ 5,991	\$ 6,872	\$ 4,598	\$ 3,976	\$ 3,236
Revenues										
2	General Fund	\$ 8,615	\$ 10,163	\$ 9,890	\$ 9,579	\$ 9,996	\$ 9,712	\$ 9,819	\$ 9,926	\$ 10,034
3	Golf Fund	944	895	1,008	891	902	992	1,018	1,044	1,068
4	Capital Reserve Fund	3,281	2,915	432	440	778	909	465	472	479
5	Trash Fund	1,566	1,639	1,604	1,560	1,557	1,447	1,461	1,474	1,487
6	Highway State Fund	518	522	556	547	593	650	650	650	650
7	Total Revenues	\$ 14,924	\$ 16,134	\$ 13,490	\$ 13,017	\$ 13,826	\$ 13,710	\$ 13,413	\$ 13,566	\$ 13,718
8	<i>Overall Growth Rate</i>	21.0%	8.1%	-16.4%	-3.5%	6.2%	-0.8%	-2.2%	1.1%	1.1%
Expenditures										
9	General Fund	\$ 8,290	\$ 9,199	\$ 8,291	\$ 8,677	\$ 8,969	\$ 9,531	\$ 9,786	\$ 10,016	\$ 10,003
10	Golf Fund	1,435	1,451	1,110	1,057	1,035	1,092	1,129	1,155	1,180
11	Capital Reserve Fund	2,508	3,165	525	614	862	3,083	885	885	885
12	Trash Fund	1,445	1,492	1,565	1,468	1,531	1,562	1,593	1,602	1,646
13	Highway State Fund	512	555	524	595	548	716	642	649	655
14	Total Expenditures	\$ 14,190	\$ 15,862	\$ 12,015	\$ 12,411	\$ 12,945	\$ 15,984	\$ 14,035	\$ 14,306	\$ 14,369
15	<i>Overall Growth Rate</i>	18.9%	11.8%	-24.3%	3.3%	4.3%	23.5%	-12.2%	1.9%	0.4%
16	Net Income (Loss)	734	272	1,475	606	881	\$ (2,274)	\$ (622)	\$ (740)	\$ (651)
17	Ending Fund Balance	\$ 3,638	\$ 3,910	5,385	5,991	6,872	\$ 4,598	\$ 3,976	\$ 3,236	\$ 2,584
18	<i>Suggested Unappropriated Balance</i>	\$ 2,365	\$ 2,644	\$ 2,003	\$ 2,069	\$ 2,158	\$ 2,664	\$ 2,339	\$ 2,384	\$ 2,395
19	<i>Total Excess (Shortfall)</i>	\$ 1,273	\$ 1,266	\$ 3,383	\$ 3,923	\$ 4,715	\$ 1,934	\$ 1,637	\$ 851	\$ 189

For 2015 the township anticipates drawing down 33.09% of the cash reserves to fund operations.

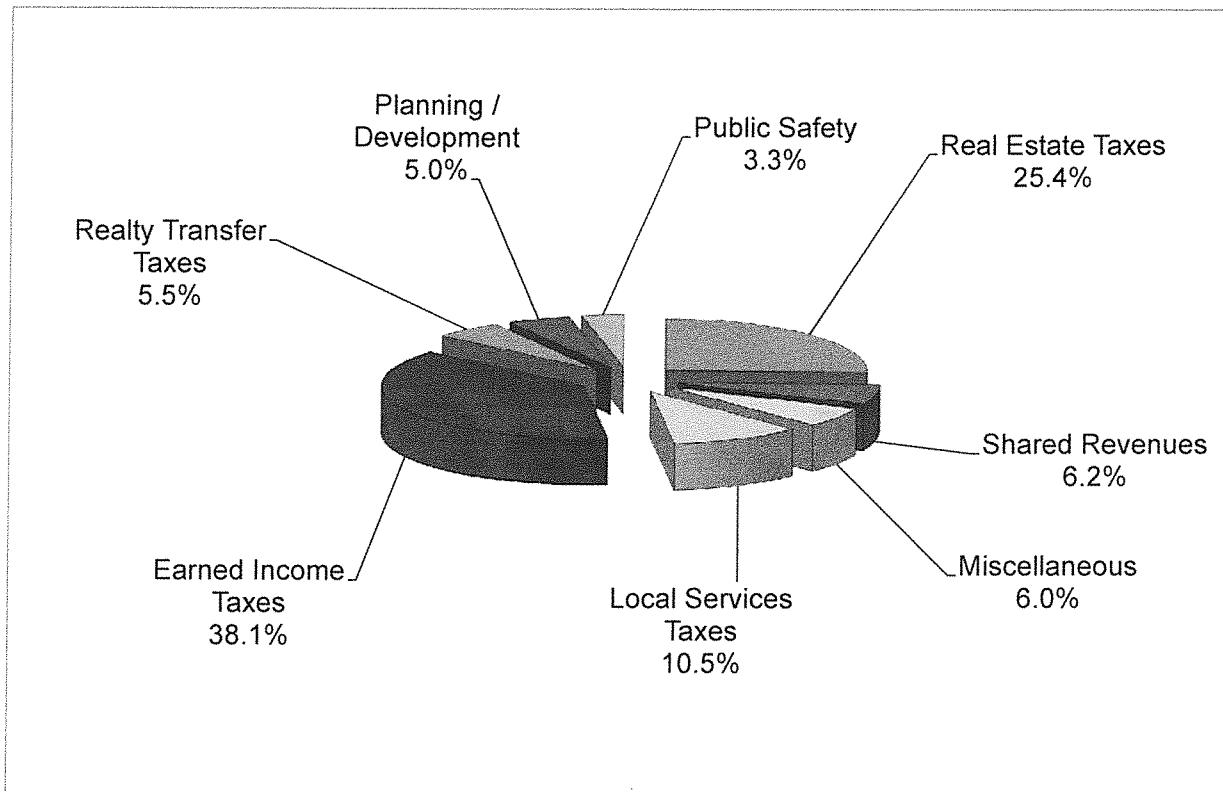
East Hempfield Township

**ANNUAL BUDGET
2015**

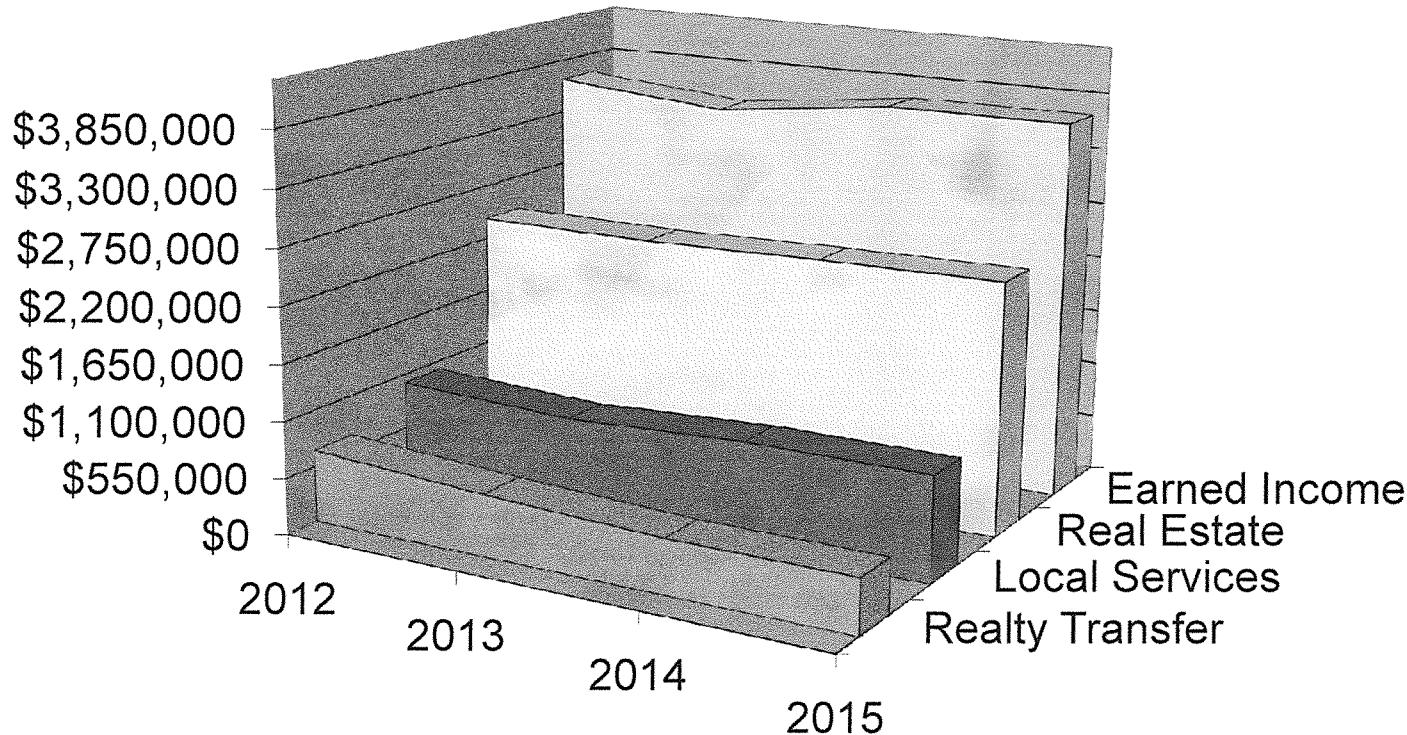
GENERAL FUND

East Hempfield Township
2015 General Fund Revenue Sources

	2015 Approved	Percent Of Budget
Real Estate Taxes	\$ 2,463,000	25.4%
Shared Revenues	599,691	6.2%
Miscellaneous	587,090	6.0%
Local Services Taxes	1,020,000	10.5%
Earned Income Taxes	3,701,000	38.1%
Realty Transfer Taxes	530,000	5.5%
Planning / Development	486,200	5.0%
Public Safety	324,574	3.3%
Total	\$ 9,711,555	100%



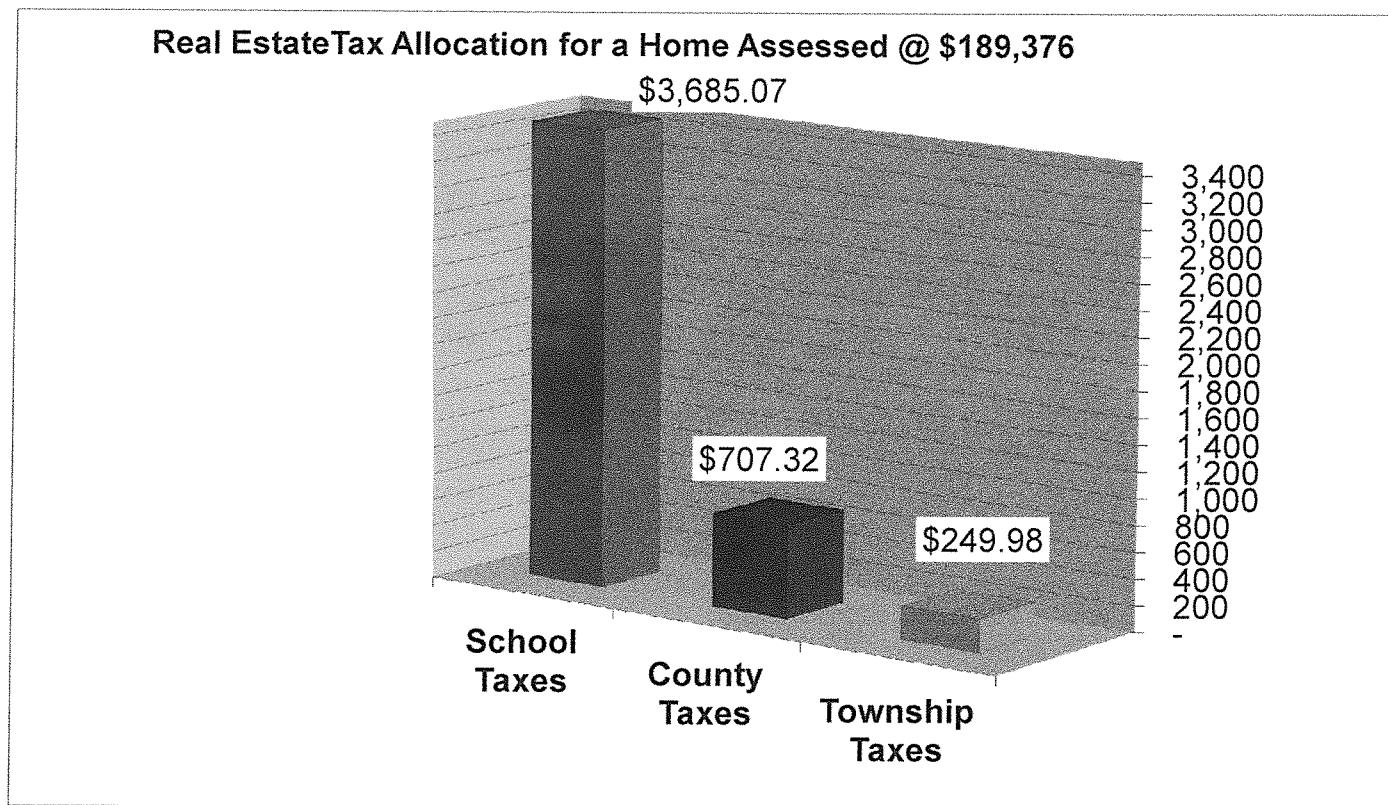
Comparison of General Fund Tax Revenues



<u>Tax</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Realty Transfer	705,192	601,449	530,000	530,000
Local Services	1,014,115	941,519	1,020,000	1,020,000
Real Estate	2,408,129	2,399,372	2,441,494	2,463,000
Earned Income	3,645,648	3,499,429	3,701,000	3,701,000

East Hempfield Township Resident
Average home assessed @ \$189,376 for 2015

<u>Tax Year</u>	<u>Tax Rate</u>	<u>% Share</u>		<u>Allocation of Estimated Taxes</u>
2014 - 2015	19.459	79.4%	School Taxes	\$ 3,685.07
2015	3.735	15.2%	County Taxes	707.32
2015	1.320	5.4%	Township Taxes	249.98
	<u>24.514</u>			<u>\$ 4,642.36</u>



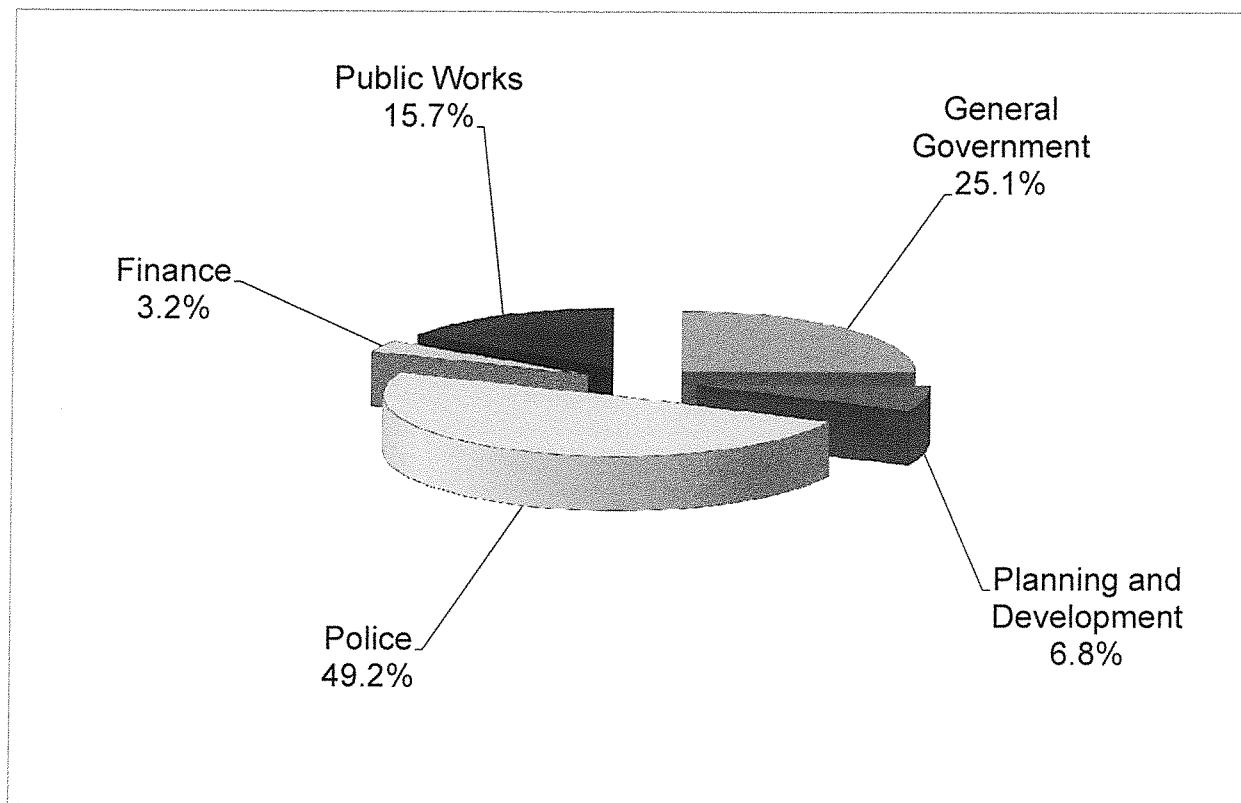
Allocation of Your Tax Dollar

School 2014 - 2015	County 2015	Township 2015

Millage	19.459	3.735	1.320
Cents	\$.79	\$.15	\$.06

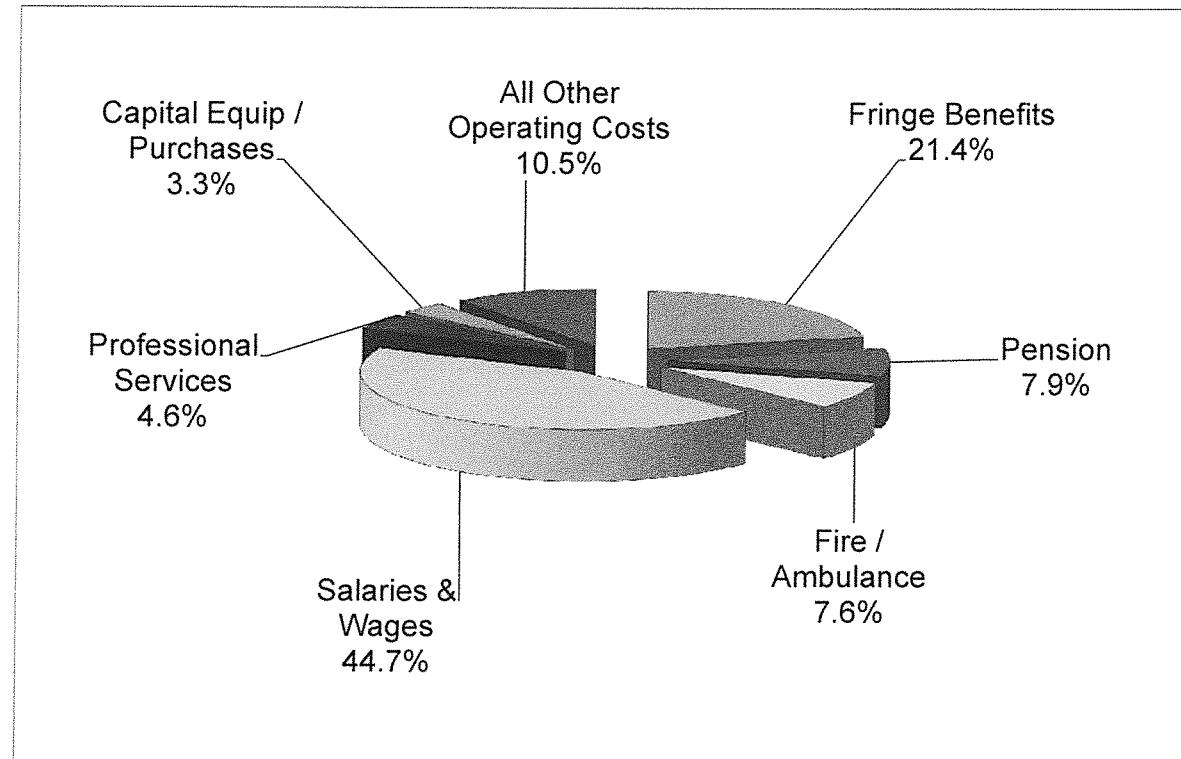
East Hempfield Township
2015 General Fund Expense Appropriations

	2015 Approved	Percent Of Budget
General Government	\$ 2,388,394	25.1%
Planning and Development	652,127	6.8%
Police	4,686,824	49.2%
Finance	307,110	3.2%
Public Works	1,496,448	15.7%
Total	<u>\$ 9,530,904</u>	<u>100%</u>



East Hempfield Township
2015 General Fund Expenses By Object

	2015 Approved	Percent Of Budget
Fringe Benefits	\$ 2,041,000	21.4%
Pension	749,000	7.9%
Fire / Ambulance	721,000	7.6%
Salaries & Wages	4,265,000	44.7%
Professional Services	438,000	4.6%
Capital Equip / Purchases	319,000	3.3%
All Other Operating Costs	997,904	10.5%
Total	\$ 9,530,904	100%



Operating Funds Capital Requests for 2015

<u>Fund</u>	<u>Department</u>	<u>Item</u>	<u>2015 Approved</u>
General	Administration	Manager Vehicle Furniture for Manager's office / (1) Computer	27,500 10,000
General	Finance	New Financial Software / File Server	40,000
General	Police	(2) Patrol Vehicles (3) Desktop Computers (2) MVR Units Body Armor (10) Upgrade Evidence Bar Code System	76,000 5,000 12,000 12,000 3,000
General	Planning	Codes Vehicle	23,000
General	Highway	2014 Dump Truck 5 year lease / purchase - year 3 Road Bank Mower 5 year lease / purchase - year 2 2015 Dump Truck 5 year lease / purchase - year 1 (1) Radio / (1) Computer	41,324 34,274 30,844 3,558
			General Fund <u><u>318,500</u></u>
Equipment	Fire Police	Radio system Message Speed Sign	10,000 6,500
			Equipment Reserve Fund <u><u>16,500</u></u>
Trash	Highway	Street Sweeper 5 year lease / purchase - year 4	33,000
	Highway	Dumpster Box	9,500
			Trash Fund <u><u>42,500</u></u>
Golf	Pro Shop	(62) Golf Carts 5 year lease / purchase - year 1	56,000
Golf	Maintenance	(2) Greens Mowers and Sprayer 5 year lease / purchase - year 2	20,489
Golf	Banquet	Soffit Painting of roof vents Dishwasher - 5 year lease / purchase - year 2	- 2,500 2,000 2,941
			Golf Fund <u><u>83,930</u></u>

* Existing Lease / Purchase Commitment

EAST HEMPFIELD TOWNSHIP
GENERAL FUND
2015

ACCOUNT #	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 PROJECTED	2015 APPROVED	PERCENT CHANGE
	Beginning Cash & Investments	\$ 1,960,208	\$ 3,443,735	\$ 3,247,575	\$ 3,446,370	\$ 3,533,674	9%
REVENUES							
GENERAL GOVERNMENT REVENUES							
REAL ESTATE TAXES							
01-301-10-0-000-0-00	Real Estate Tax - Current Year	\$ 2,348,878	\$ 2,347,416	\$ 2,377,397	\$ 2,377,397	\$ 2,400,000	
01-301-20-0-000-0-00	Real Estate Tax - Prior Year	13,214	2,134	11,500	13,597	12,500	
01-301-30-0-000-0-00	Real Estate Tax - Delinquent	32,824	33,330	34,000	34,000	34,000	
01-301-60-0-000-0-00	Real Estate Tax - Interim	13,213	16,492	13,500	16,500	16,500	
	Total Real Estate Taxes	\$ 2,408,129	\$ 2,399,372	\$ 2,436,397	\$ 2,441,494	\$ 2,463,000	1%
ACT 511 TAXES							
01-310-10-0-000-0-00	Real Estate Transfer Tax	\$ 705,192	\$ 601,449	\$ 575,000	\$ 530,000	\$ 530,000	
01-310-21-0-000-0-00	Earned Income Tax - Current	3,645,648	3,499,429	3,451,000	3,701,000	3,701,000	
01-310-51-0-000-0-00	Local Services Tax	1,014,115	941,519	1,000,000	1,020,000	1,020,000	
	Total Act 511 Taxes	\$ 5,364,955	\$ 5,042,397	\$ 5,026,000	\$ 5,251,000	\$ 5,251,000	4%
PERMITS							
01-321-80-0-000-0-00	Cable Television Franchise	\$ 354,179	\$ 373,333	\$ 369,500	\$ 396,000	\$ 400,000	
01-363-10-0-000-0-00	Road Opening Permits	7,755	9,465	8,000	6,000	8,000	
	Total Permits	\$ 361,934	\$ 382,798	\$ 377,500	\$ 402,000	\$ 408,000	8%
INTEREST							
01-341-00-0-000-0-00	Interest Earnings	\$ 2,219	\$ 2,115	\$ 2,000	\$ 3,000	\$ 3,000	
	Total Interest	\$ 2,219	\$ 2,115	\$ 2,000	\$ 3,000	\$ 3,000	50%
BUILDING INCOME							
01-342-10-0-000-0-00	Rent of Land	\$ 12,270	\$ 11,521	\$ 12,788	\$ 12,788	\$ 13,044	
01-342-20-0-000-0-00	Rent of Bldgs	7,310	7,610	7,200	7,200	7,200	
01-342-45-1-000-0-00	Rental of Pavilion	-	2,425	2,400	2,400	2,400	
	Total Rental Fees	\$ 19,580	\$ 21,556	\$ 22,388	\$ 22,388	\$ 22,644	1%

EAST HEMPFIELD TOWNSHIP
GENERAL FUND
2015

ACCOUNT #	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 PROJECTED	2015 APPROVED	PERCENT CHANGE
SHARED REVENUE							
01-354-03-0-000-0-00	Reimbursement PEMA	\$ 13,414	\$ -	\$ -	\$ -	\$ -	-%
01-355-05-0-000-0-00	State Aid / Pension	339,730	380,667	376,748	375,650	379,554	
01-355-01-0-000-0-00	Public Utility Realty Tax	10,435	10,420	10,420	9,960	9,960	
01-355-04-0-000-0-00	Alcoholic Beverage Licenses	4,800	4,800	4,800	4,800	4,800	
01-355-07-0-000-0-00	Foreign Fire Premium Tax	189,084	299,050	217,744	205,377	205,377	
	Total Shared Revenue	\$ 557,463	\$ 694,937	\$ 609,712	\$ 595,787	\$ 599,691	-2%
OTHER GENERAL GOVERNMENT							
01-358-06-1-000-0-00	Trash / Recycling Administration	\$ 72,759	\$ 78,033	\$ 80,374	\$ 80,530	\$ 82,946	
01-380-00-0-000-0-00	Miscellaneous Revenue	14,242	24,863	5,000	9,000	5,000	
01-380-15-0-000-0-00	Police Employee Health Contributions	26,760	26,504	26,250	26,500	13,000	
01-380-16-0-000-0-00	Non-Uniformed Employee Health Contributions	26,509	21,194	26,000	21,500	11,000	
01-380-20-0-000-0-00	Reimbursements Insurances / Pension	85,474	69,806	40,000	59,500	40,000	
01-391-10-0-000-0-00	Sale of General Fixed Assets	6,194	18,391	-	5,000	-	
01-387-00-0-000-0-00	Contributions Private Sources	2,100	4,525	1,500	1,500	1,500	
	Total Other General Government	\$ 234,038	\$ 243,316	\$ 179,124	\$ 203,530	\$ 153,446	-14%
	Total General Government Revenues	\$ 8,948,318	\$ 8,786,491	\$ 8,653,121	\$ 8,919,199	\$ 8,900,781	3%
PLANNING / DEVELOPMENT REVENUES							
01-361-30-0-000-0-00	Subdivisions Permits & Fees	\$ 8,869	\$ 25,719	\$ 20,000	\$ 24,000	\$ 20,000	
01-361-33-0-000-0-00	Zoning Permits & Fees	25,737	35,515	28,000	28,000	30,000	
01-361-34-0-000-0-00	Hearing Fees	9,950	9,550	9,000	9,000	9,000	
01-361-54-0-000-0-00	Sale of Ordinances	345	219	200	200	200	
01-362-41-0-000-0-00	Bldg Permits & Fees	631,955	398,709	350,000	525,000	375,000	
01-362-44-0-000-0-00	Sewage Permits & Fees	828	2,014	2,000	1,000	2,000	
01-362-50-0-000-0-00	Storm Water Permits & Fees	16,056	26,067	25,000	80,000	10,000	
01-362-50-1-000-0-00	Storm Water Maintenance Fees	11,762	28,467	25,000	75,000	40,000	
	Total Planning / Development Revenues	\$ 705,502	\$ 526,260	\$ 459,200	\$ 742,200	\$ 486,200	6%

EAST HEMPFIELD TOWNSHIP
GENERAL FUND
2015

ACCOUNT #	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 PROJECTED	2015 APPROVED	PERCENT CHANGE
PUBLIC SAFETY							
01-331-11-0-000-0-00	Vehicle Code Violations	\$ 82,435	\$ 81,756	\$ 80,000	\$ 85,000	\$ 85,000	
01-363-21-0-000-0-00	Parking Violations	\$ 2,175	\$ 1,625	\$ 1,800	\$ 1,800	\$ 1,800	
01-331-11-5-000-0-00	Fines - State & City	\$ 22,246	\$ 13,968	\$ 21,000	\$ 15,000	\$ 15,000	
01-331-30-0-000-0-00	County Court Fines	\$ 14,000	\$ 12,593	\$ 12,500	\$ 12,500	\$ 12,500	
01-357-30-1-000-0-00	Contribution K-9 Unit	\$ 955	\$ 28,115	\$ 1,000	\$ 22,000	\$ 1,000	
01-358-04-0-000-0-00	Reimbursement - School Resource	\$ 61,832	\$ 65,289	\$ 67,736	\$ 66,740	\$ 68,409	
01-358-05-0-000-0-00	Reimbursement - Lancaster County (DTFO)	\$ -	\$ -	\$ 76,357	\$ 66,486	\$ 78,266	
01-362-11-0-000-0-00	Sale of Copies - Reports	\$ 9,562	\$ 11,597	\$ 10,000	\$ 11,000	\$ 11,000	
01-362-13-0-000-0-00	Security Permits & Violations	\$ 29,370	\$ 36,330	\$ 28,000	\$ 33,500	\$ 33,500	
01-362-25-0-000-0-00	Stray Dog Fees	\$ 1,030	\$ 310	\$ 500	\$ 50	\$ 100	
01-362-14-0-000-0-00	Special Police Services	\$ 8,295	\$ 8,732	\$ 10,000	\$ 12,000	\$ 12,000	
01-362-19-0-000-0-00	Misc. Police Revenue	\$ 4,045	\$ 6,202	\$ 5,000	\$ 8,500	\$ 6,000	
Total Public Safety		\$ 235,945	\$ 266,517	\$ 313,893	\$ 334,576	\$ 324,574	3%
Total General Fund Revenues							
\$ 9,889,765							
\$ 9,579,268							
\$ 9,426,214							
\$ 9,995,975							
\$ 9,711,555							

**EAST HEMPFIELD TOWNSHIP
GENERAL FUND
2015**

ACCOUNT #	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 PROJECTED	2015 APPROVED	PERCENT CHANGE
EXPENDITURES							
GENERAL GOVERNMENT							
01-400-11-0-000-0-00	Salaries - Supervisors	\$ 16,500	\$ 16,500	\$ 16,500	\$ 16,500	\$ 16,500	16,500
01-401-12-1-000-0-00	Salary - Manager	103,430	105,497	106,613	106,613	109,278	
01-401-12-2-000-0-00	Salary - Asst. Manager	68,876	71,605	72,361	74,820	79,309	
01-401-14-0-000-0-00	Salaries - Clerical / Other Staff	37,088	32,205	44,201	39,000	46,567	
	Salaries and Wages	\$ 225,894	\$ 225,807	\$ 239,675	\$ 236,933	\$ 251,655	5%
01-401-15-6-000-0-00	Health / Life / Disability Insurance	\$ 57,580	\$ 51,805	\$ 56,228	\$ 53,135	\$ 57,614	
01-401-16-1-000-0-00	FICA Medicare Taxes	17,061	17,094	18,335	18,125	19,252	
01-401-16-2-000-0-00	SUI Taxes	1,275	2,232	2,538	2,350	1,980	
01-401-16-5-000-0-00	Employee Benefits	7,314	7,316	6,500	7,000	7,000	
01-401-46-5-000-0-00	Training & Development	2,259	880	7,000	1,200	4,000	
01-401-46-0-000-0-00	Conventions & Meetings	2,277	1,558	2,000	1,400	2,500	
01-486-35-4-000-0-00	Worker's Comp Insurance	133,795	158,386	128,861	121,144	119,705	
01-487-16-0-000-0-00	Municipal Pension Obligation	420,920	504,199	501,959	501,959	737,143	
01-487-16-1-000-0-00	Pension - Defined Contribution	3,858	6,294	7,125	11,200	11,845	
	Employee Benefits	\$ 646,339	\$ 749,764	\$ 730,546	\$ 717,513	\$ 961,039	32%
01-401-21-0-000-0-00	Office Materials & Supplies	\$ 7,515	\$ 8,966	\$ 8,500	\$ 6,000	\$ 8,000	
01-401-32-5-000-0-00	Postage	7,757	9,801	7,000	8,000	8,000	
01-401-34-1-000-0-00	Advertising	9,689	17,416	12,000	14,000	12,000	
01-401-34-5-000-0-00	Newsletter	4,916	93	5,000	3,000	4,000	
01-401-37-4-000-0-00	Maint. & Repairs	970	2,001	3,000	5,300	3,000	
01-401-37-5-000-0-00	Computer Maintenance	11,690	22,300	16,000	16,000	18,000	
01-401-31-6-000-0-00	Codification Fees	3,028	1,754	9,000	21,000	6,000	
01-401-38-6-000-0-00	Equipment Lease	3,647	3,179	4,000	3,500	4,000	
01-401-42-0-000-0-00	Dues, Subscriptions & Memberships	4,083	4,346	4,000	4,200	4,500	
01-401-74-1-000-0-00	Minor Equipment Purchases	2,969	2,521	4,000	2,000	2,000	
01-401-49-0-000-0-00	General Expenses	323	413	1,000	300	1,000	
	Office Expenses	\$ 56,587	\$ 72,790	\$ 73,500	\$ 83,300	\$ 70,500	-4%
01-401-31-0-000-0-00	Contracted Services	\$ 3,400	\$ 18,318	\$ 45,000	\$ 25,000	\$ 40,000	
01-401-31-3-000-0-00	Engineering Services	14,736	19,666	18,000	6,000	10,000	
01-401-31-4-000-0-00	Legal Services	40,898	38,619	50,000	50,000	45,000	
01-401-31-7-000-0-00	Stenographer's Fees	523	1,152	1,500	1,500	1,500	
	Professional Fees	\$ 59,557	\$ 77,755	\$ 114,500	\$ 82,500	\$ 96,500	-16%

EAST HEMPFIELD TOWNSHIP
GENERAL FUND
2015

ACCOUNT #	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 PROJECTED	2015 APPROVED	PERCENT CHANGE
01-401-32-1-000-0-00	Telephone	\$ 7,223	\$ 8,313	\$ 7,500	\$ 8,500	\$ 8,500	
01-401-32-2-000-0-00	Internet Service	\$ 1,476	\$ 1,490	\$ 1,600	\$ 1,600	\$ 1,600	
01-401-32-3-000-0-00	Web Site Development	-	\$ 2,400	\$ 1,000	-	-	
	Communication	<u>\$ 8,699</u>	<u>\$ 12,203</u>	<u>\$ 10,100</u>	<u>\$ 10,100</u>	<u>\$ 10,100</u>	<u>0%</u>
01-401-23-1-000-0-00	Vehicle Expenses	<u>\$ 12,002</u>	<u>\$ 9,570</u>	<u>\$ 8,500</u>	<u>\$ 6,500</u>	<u>\$ 8,000</u>	<u>-6%</u>
01-401-35-2-000-0-00	Insurance & Bonding	\$ 6,655	\$ 3,940	\$ 4,500	\$ 4,500	\$ 5,000	
01-486-35-3-000-0-00	Liability / Casualty / Property / Equipment	\$ 120,368	\$ 127,352	\$ 130,000	\$ 126,000	\$ 130,000	
	Insurance & Bonding	<u>\$ 127,023</u>	<u>\$ 131,292</u>	<u>\$ 134,500</u>	<u>\$ 130,500</u>	<u>\$ 135,000</u>	<u>0%</u>
01-401-43-0-000-0-00	Real Estate Taxes	<u>\$ 17,002</u>	<u>\$ 17,505</u>	<u>\$ 17,600</u>	<u>\$ 17,836</u>	<u>\$ 17,836</u>	<u>1%</u>
01-401-53-0-000-0-00	Intergovernmental L I M C	<u>\$ 8,746</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>n / a</u>
01-492-18-0-000-0-00	Fire Services - Equipment / Building Loan Payments	\$ 458,000	\$ 450,714	\$ 420,000	\$ 345,000	\$ 336,000	
01-492-18-1-000-0-00	Fire Services - Operating Assistance	\$ 122,000	\$ 122,000	\$ 155,000	\$ 155,000	\$ 164,000	
01-412-54-2-000-0-00	Contribution - Ambulance Association	\$ 8,250	\$ 9,000	\$ 9,500	\$ 9,500	\$ 12,000	
01-411-54-2-000-0-00	Foreign Fire Insurance	\$ 189,084	\$ 217,744	\$ 217,744	\$ 205,377	\$ 205,377	
01-415-50-0-000-0-00	Emergency Management Contributions	\$ -	\$ 2,592	\$ 4,000	\$ 1,500	\$ 4,000	
	Contributions - Fire & Rescue	<u>\$ 777,334</u>	<u>\$ 802,050</u>	<u>\$ 806,244</u>	<u>\$ 716,377</u>	<u>\$ 721,377</u>	<u>-11%</u>
01-451-52-0-000-0-00	Contributions - HARC	\$ 49,492	\$ 50,320	\$ 52,000	\$ 50,888	\$ 50,888	
01-454-52-0-000-0-00	A. Herr Farm Improvements	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 14,000	
01-454-49-1-000-0-00	Amos Herr Day Celebration	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	
01-456-52-0-000-0-00	Contributions - Libraries	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	
	Contributions - Recreation / Culture	<u>\$ 73,492</u>	<u>\$ 74,320</u>	<u>\$ 76,000</u>	<u>\$ 74,888</u>	<u>\$ 78,888</u>	<u>4%</u>
01-401-74-0-000-0-00	Equipment Purchases	<u>\$ 10,885</u>	<u>\$ 5,639</u>	<u>\$ 27,500</u>	<u>\$ 8,200</u>	<u>\$ 37,500</u>	<u>36%</u>
	Total General Government	<u>\$ 2,023,560</u>	<u>\$ 2,178,695</u>	<u>\$ 2,238,665</u>	<u>\$ 2,084,647</u>	<u>\$ 2,388,394</u>	<u>7%</u>

EAST HEMPFIELD TOWNSHIP
GENERAL FUND
2015

ACCOUNT #	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 PROJECTED	2015 APPROVED	PERCENT CHANGE
FINANCE							
01-402-12-2-000-0-00	Salary - Finance Director	\$ 68,876	\$ 71,605	\$ 72,361	\$ 72,361	\$ 74,170	
01-402-14-0-000-0-00	Salary - Bookkeepers	\$ 82,905	\$ 84,573	\$ 87,110	\$ 87,622	\$ 90,994	
01-402-14-1-000-0-00	Bookkeeper OT	102	-	400	-	400	
	Salaries & Wages	\$ 151,883	\$ 156,178	\$ 159,871	\$ 159,983	\$ 165,564	4%
01-402-15-6-000-0-00	Health / Life / Disability Insurance	\$ 54,014	\$ 51,461	\$ 55,805	\$ 52,648	\$ 57,145	
01-402-16-1-000-0-00	FICA Medicare Taxes	11,399	11,767	12,230	12,239	12,666	
01-402-16-2-000-0-00	SUI Taxes	960	2,040	1,903	1,903	1,485	
01-402-46-5-000-0-00	Training & Development	55	781	1,000	250	1,000	
	Employee Benefits	\$ 66,428	\$ 66,049	\$ 70,938	\$ 67,040	\$ 72,296	2%
01-402-31-0-000-0-00	Payroll Services	\$ 5,540	\$ 5,703	\$ 6,250	\$ 5,985	\$ 6,250	
01-402-37-4-000-0-00	Maintenance & Repairs	740	873	1,000	250	1,000	
01-402-37-5-000-0-00	Computer Maintenance	3,274	3,427	3,600	3,941	4,000	
	Office Expenses	\$ 9,554	\$ 10,003	\$ 10,850	\$ 10,176	\$ 11,250	4%
01-402-31-1-000-0-00	Auditing Services	\$ 38,005	\$ 37,581	\$ 40,320	\$ 40,761	\$ 18,000	
	Professional Fees	\$ 38,005	\$ 37,581	\$ 40,320	\$ 40,761	\$ 18,000	-55%
01-402-74-1-000-0-00	Equipment	\$ -	\$ -	\$ 1,600	\$ 1,225	\$ 40,000	n/a
	Total Finance	\$ 265,870	\$ 269,811	\$ 283,579	\$ 279,185	\$ 307,110	8%

EAST HEMPFIELD TOWNSHIP
GENERAL FUND
2015

ACCOUNT #	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 PROJECTED	2015 APPROVED	PERCENT CHANGE
POLICE							
01-410-12-2-000-0-00	Salary - Chief	\$ 97,177	\$ 100,533	\$ 104,276	\$ 104,276	\$ 108,767	
01-410-13-1-000-0-00	Salaries - Lieutenants	177,871	172,494	178,055	190,467	186,941	
01-410-13-2-000-0-00	Salaries - Sergeants	393,269	415,447	416,825	416,457	440,915	
01-410-13-3-000-0-00	Salaries - Detectives	161,013	228,091	236,620	234,465	259,752	
01-410-13-4-000-0-00	Salaries - Patrolman	1,494,292	1,457,702	1,618,542	1,556,768	1,662,219	
01-410-18-3-000-0-00	Police Overtime	180,714	175,334	170,000	175,000	170,000	
	Salaries - Uniformed Officers	\$ 2,504,336	\$ 2,549,601	\$ 2,724,318	\$ 2,677,433	\$ 2,828,594	4%
01-410-14-0-000-0-00	Wages- Police Civilians	\$ 133,193	\$ 141,129	\$ 143,926	\$ 137,577	\$ 147,534	
01-410-14-1-000-0-00	Police Clerk & Dispatcher OT	279	249	2,000	1,000	1,000	
	Salaries and Wages	\$ 133,472	\$ 141,378	\$ 145,926	\$ 138,577	\$ 148,534	2%
01-410-15-6-000-0-00	Health / Life / Disability Insurance	\$ 656,996	\$ 624,034	\$ 720,831	\$ 663,467	\$ 721,614	
01-410-15-7-000-0-00	Post Retirement Benefits - Current Retirees	128,326	164,055	165,000	160,000	194,000	
01-410-16-1-000-0-00	FICA Medicare Taxes	197,764	203,257	219,574	215,425	227,750	
01-410-16-2-000-0-00	SUI Taxes	13,408	27,216	24,106	26,000	18,810	
01-487-16-4-000-0-00	Future Post Employment Benefit Expense	100,000	300,000	300,000	300,000	100,000	
01-487-16-5-000-0-00	Post Retirement Health Funding - HRAs	-	8,000	21,000	15,000	27,000	
01-410-19-1-000-0-00	Uniform Allowance	12,575	14,618	17,500	15,000	-	
01-410-19-2-000-0-00	Uniform Maint. & Upkeep	1,810	5,497	7,000	7,000	7,000	
01-410-19-5-000-0-00	Employee Expenses	16,956	8,363	8,000	9,500	8,000	
01-410-46-5-000-0-00	Training & Development	12,342	14,086	15,000	15,000	18,000	
01-410-46-5-100-0-00	Police HACC Training	6,067	-	-	-	-	
	Employee Benefits	\$ 1,146,244	\$ 1,369,126	\$ 1,498,011	\$ 1,426,392	\$ 1,322,174	-12%
01-410-21-0-000-0-00	Office Materials & Supplies	\$ 6,877	\$ 8,382	\$ 10,000	\$ 7,000	\$ 10,000	
01-410-34-2-000-0-00	Printing	2,386	760	1,500	1,000	1,000	
01-410-37-4-000-0-00	Office Maintenance & Repairs	1,615	937	1,500	1,500	1,500	
01-410-37-5-000-0-00	Computer Maintenance	7,996	9,493	12,500	12,500	12,500	
01-410-38-6-000-0-00	Equipment Lease	2,153	1,958	2,136	2,136	2,200	
01-410-42-0-000-0-00	Dues, Subscriptions, & Memberships	5,546	4,092	6,000	5,000	6,000	
01-410-49-0-000-0-00	General Expenses	479	401	1,500	500	1,000	
	Office Expenses	\$ 27,052	\$ 26,023	\$ 35,136	\$ 29,636	\$ 34,200	-3%

EAST HEMPFIELD TOWNSHIP
GENERAL FUND
2015

ACCOUNT #	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 PROJECTED	2015 APPROVED	PERCENT CHANGE
01-410-31-4-000-0-00	Legal Services / Consulting Fees	\$ 7,762	\$ 18,611	\$ 30,000	\$ 18,500	\$ 30,000	0%
01-410-32-1-000-0-00	Telephone	\$ 14,307	\$ 14,602	\$ 15,000	\$ 14,600	\$ 15,000	
01-410-32-2-000-0-00	Police Computer Line	13,532	5,648	6,500	6,500	6,500	
01-410-32-7-000-0-00	Radio Maintenance	2,819	1,510	3,000	2,000	3,000	
	Communication	\$ 30,658	\$ 21,760	\$ 24,500	\$ 23,100	\$ 24,500	0%
01-410-23-1-000-0-00	Vehicle Fuel	\$ 82,672	\$ 84,367	\$ 88,000	\$ 90,000	\$ 90,000	
01-410-25-1-000-0-00	Vehicle Maintenance	30,740	25,084	35,000	30,000	35,000	
	Vehicle Expenses	\$ 113,412	\$ 109,451	\$ 123,000	\$ 120,000	\$ 125,000	2%
01-410-25-2-000-0-00	Calibrations & Repairs	\$ 2,297	\$ 1,662	\$ 3,000	\$ 3,000	\$ 3,000	
01-410-26-0-000-0-00	Minor Equipment Purchases	9,357	8,142	13,000	10,000	13,000	
01-410-26-9-000-0-00	K-9 Maintenance & Training	5,927	3,824	4,800	4,800	4,800	
01-410-31-3-000-0-00	Forensic Testing	2,433	4,627	4,500	4,500	4,500	
01-410-24-2-000-0-00	Guns / Ammunition	7,752	9,222	10,000	10,000	10,000	
	Repairs, Maintenance & Supplies	\$ 27,766	\$ 27,477	\$ 35,300	\$ 32,300	\$ 35,300	0%
01-410-52-0-000-0-00	Dog Law Enforcement	\$ 3,593	\$ 7,140	\$ 5,000	\$ 5,000	\$ 5,000	
01-410-53-2-000-0-00	Contribution Drug Task Force	23,522	23,522	23,522	23,522	23,522	
01-410-53-3-000-0-00	Promotional Materials	424	4,462	3,000	1,500	2,000	
	Contributions - Intergovernmental	\$ 27,539	\$ 35,124	\$ 31,522	\$ 30,022	\$ 30,522	-3%
01-410-74-0-000-0-00	Equipment Purchases	\$ 111,865	\$ 118,020	\$ 93,000	\$ 93,000	\$ 108,000	
01-410-74-5-000-0-00	K-9 Equipment / Other Projects	-	51,251	-	892	-	
	Capital Purchases	\$ 111,865	\$ 169,271	\$ 93,000	\$ 93,892	\$ 108,000	16%
	Total Police	\$ 4,130,106	\$ 4,467,822	\$ 4,740,713	\$ 4,589,852	\$ 4,686,824	-1%

**EAST HEMPFIELD TOWNSHIP
GENERAL FUND
2015**

ACCOUNT #	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 PROJECTED	2015 APPROVED	PERCENT CHANGE
PLANNING AND DEVELOPMENT							
01-414-11-0-000-0-00	Comp-Zoning Hearing Board	\$ 900	\$ 1,050	\$ 1,225	\$ 1,225	\$ 1,225	1,225
01-414-12-2-000-0-00	Salary - Planning Director	70,068	29,723	68,000	65,423	71,750	
01-414-13-0-000-0-00	Salaries - Planning Staff	219,748	225,278	232,317	212,053	216,828	
01-414-14-1-000-0-00	Wages - OT - Secretary	1,340	1,240	1,500	2,000	2,000	
01-414-14-3-000-0-00	Wages - Stormwater Intern	2,490	3,655	5,000	21	5,000	
	Salaries & Wages	\$ 294,546	\$ 260,946	\$ 308,042	\$ 280,722	\$ 296,803	-4%
01-414-15-6-000-0-00	Health / Life / Disability Insurance	\$ 111,557	\$ 88,021	\$ 115,292	\$ 93,048	\$ 104,344	
01-414-16-1-000-0-00	FICA Medicare Taxes	22,075	19,644	23,565	21,475	22,705	
01-414-16-2-000-0-00	SUI Taxes	1,731	3,702	3,534	3,724	2,475	
01-414-46-5-000-0-00	Training & Development	3,902	4,645	4,800	4,000	4,800	
	Employee Benefits	\$ 139,265	\$ 116,012	\$ 147,191	\$ 122,247	\$ 134,324	-9%
01-414-34-1-000-0-00	Advertising	\$ 3,453	\$ 3,276	\$ 3,000	\$ 4,000	\$ 4,000	
01-414-34-2-000-0-00	Printing	126	-	1,000	500	500	
01-414-37-5-000-0-00	Planning Computer Support	14,894	847	13,000	1,500	23,000	
01-414-42-0-000-0-00	Dues, Subscriptions, & Memberships	1,654	993	2,000	1,500	1,500	
01-414-49-0-000-0-00	General Expenses	493	391	500	500	500	
01-414-74-1-000-0-00	Minor Equipment Purchases	-	-	1,000	1,000	1,000	
	Office Expenses	\$ 20,620	\$ 5,507	\$ 20,500	\$ 9,000	\$ 30,500	49%
01-414-32-1-000-0-00	Telephones	\$ 3,578	\$ 2,802	\$ 4,000	\$ 3,000	\$ 3,000	-25%

EAST HEMPFIELD TOWNSHIP
GENERAL FUND
2015

ACCOUNT #	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 PROJECTED	2015 APPROVED	PERCENT CHANGE
01-414-31-1-000-0-00	Third Party Consultants / Inspection Fees	\$ 95,922	\$ 73,156	\$ 50,000	\$ 50,000	\$ 35,000	
01-414-31-3-000-0-00	Engineering Fees	\$ 26,122	\$ 6,550	\$ 25,000	\$ 15,000	\$ 20,000	
01-414-31-3-400-0-00	Storm Water / MS4	\$ 6,398	\$ 6,306	\$ 27,500	\$ 27,500	\$ 40,000	
01-414-31-3-500-0-00	Storm Water Maintenance	\$ -	\$ -	\$ 10,000	\$ -	\$ -	
01-414-31-4-000-0-00	Legal Services - Planning	\$ 1,343	\$ 7,823	\$ 15,000	\$ 10,000	\$ 15,000	
01-414-31-4-100-0-00	Legal Services - Zoning	\$ 48,806	\$ 30,766	\$ 55,000	\$ 60,000	\$ 50,000	
01-414-31-5-130-0-00	SEO Review / Inspection	\$ 2,111	\$ 2,673	\$ 4,000	\$ 2,000	\$ 2,000	
01-414-31-6-100-0-00	Ordinances Updates	\$ 21,311	\$ 20,707	\$ 10,000	\$ 10,000	\$ -	
01-414-31-7-000-0-00	Stenographer's Fees	\$ 2,095	\$ 1,175	\$ 2,500	\$ 2,000	\$ 2,500	
	Professional Fees	\$ 204,108	\$ 149,156	\$ 199,000	\$ 176,500	\$ 164,500	-17%
01-414-74-0-000-0-00	Equipment Purchases	\$ 21,356	\$ 1,803	\$ 6,000	\$ 6,000	\$ 23,000	n/a
	Total Planning and Development	\$ 683,473	\$ 536,226	\$ 684,733	\$ 597,469	\$ 652,127	-5%

EAST HEMPFIELD TOWNSHIP
GENERAL FUND
2015

ACCOUNT #	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 PROJECTED	2015 APPROVED	PERCENT CHANGE
PUBLIC WORKS							
01-430-12-2-000-0-00	Salary - Public Works Director	\$ 72,134	\$ 73,577	\$ 75,784	\$ 75,784	\$ 77,679	
01-430-14-0-000-0-00	Wages - Public Works Staff	444,847	438,668	458,796	454,835	472,208	
01-430-14-1-000-0-00	Public Works OT	6,830	18,334	24,000	30,750	24,000	
01-430-14-2-000-0-00	Wages - Building Cleaning	13,049	13,040	13,000	13,500	-	
	Salaries & Wages	\$ 536,860	\$ 543,619	\$ 571,580	\$ 574,869	\$ 573,886	0%
01-430-15-6-000-0-00	Health / Life / Disability Insurance	\$ 223,193	\$ 209,573	\$ 239,328	\$ 226,071	\$ 244,965	
01-430-16-1-000-0-00	FICA Medicare Taxes	40,160	40,854	43,726	43,977	43,902	
01-430-16-2-000-0-00	SUI Taxes	3,857	8,954	7,612	7,612	5,445	
01-430-19-1-000-0-00	Uniforms / Shoes	5,580	5,636	6,175	5,675	6,175	
01-430-46-5-000-0-00	Training & Development	160	575	600	750	750	
	Employee Benefits	\$ 272,950	\$ 265,592	\$ 297,441	\$ 284,085	\$ 301,237	1%
01-430-34-1-000-0-00	Advertising & Printing	\$ -	\$ -	\$ 1,000	\$ -	\$ 1,000	
01-430-36-7-000-0-00	PA One Call Fees	792	1,109	1,200	900	1,200	
01-430-37-5-000-0-00	Highways Computers	365	678	500	500	500	
01-430-42-0-000-0-00	Dues, Subscriptions & Memberships	-	118	500	250	500	
01-430-42-1-000-0-00	Licenses & Fees	20	30	250	150	250	
	Office Expenses	\$ 1,177	\$ 1,935	\$ 3,450	\$ 1,800	\$ 3,450	0%
01-430-13-1-000-0-00	Public Works Temporary Help	\$ -	\$ 1,440	\$ 2,500	\$ 500	\$ 2,500	
01-430-31-2-000-0-00	Contracted Services - Parks Mowing	44,820	37,195	40,000	34,500	40,000	
01-430-31-3-601-0-00	Engineers / Other Contracted Services	-	-	5,000	1,800	5,000	
01-432-31-2-000-0-00	Contractors - Snow Removal	16,284	32,985	70,000	107,000	80,000	
	Professional / Contractors Fees	\$ 61,104	\$ 71,620	\$ 117,500	\$ 143,800	\$ 127,500	9%

EAST HEMPFIELD TOWNSHIP
GENERAL FUND
2015

ACCOUNT #	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 PROJECTED	2015 APPROVED	PERCENT CHANGE
01-430-32-1-000-0-00	Telephone	\$ 2,711	\$ 6,309	\$ 6,075	\$ 5,975	\$ 6,075	
01-430-32-7-000-0-00	Radio Maintenance	\$ 471	\$ 655	\$ 1,000	\$ -	\$ 1,000	
	Communications	\$ 3,182	\$ 6,964	\$ 7,075	\$ 5,975	\$ 7,075	0%
01-430-23-1-000-0-00	Vehicle Fuel	\$ 37,487	\$ 35,739	\$ 35,000	\$ 34,000	\$ 35,000	
01-430-25-1-000-0-00	Vehicle Maintenance & Repair	\$ 35,543	\$ 37,588	\$ 40,200	\$ 37,350	\$ 40,000	
	Vehicle Expenses	\$ 73,030	\$ 73,327	\$ 75,200	\$ 71,350	\$ 75,000	0%
01-430-36-1-000-0-00	Utilities	\$ 36,544	\$ 39,153	\$ 43,600	\$ 43,775	\$ 42,600	-2%
01-430-24-5-000-0-00	Highway Materials	\$ 45,767	\$ 32,949	\$ 50,000	\$ 55,000	\$ 55,000	
01-430-24-9-000-0-00	Road Salt	\$ 6,827	\$ 84,120	\$ 70,000	\$ 74,500	\$ 80,000	
01-430-26-0-000-0-00	Minor Equipment Purchases	\$ 6,321	\$ 3,697	\$ 11,500	\$ 7,990	\$ 14,500	
01-430-21-3-000-0-00	Materials & Supplies	\$ 21,332	\$ 21,679	\$ 21,000	\$ 21,000	\$ 22,500	
01-430-49-0-000-0-00	General Expenses	\$ 1,459	\$ 52	\$ 1,700	\$ 275	\$ 1,700	
01-432-25-1-000-0-00	Snow Removal - Repairs	\$ 2,536	\$ 5,553	\$ 7,500	\$ 4,500	\$ 7,500	
01-430-37-3-100-0-00	Janitorial Services - Township Buildings	\$ 6,075	\$ 4,765	\$ 6,000	\$ 5,000	\$ 16,000	
01-430-37-4-000-0-00	Maintenance & Repair - Township Buildings	\$ 36,637	\$ 37,862	\$ 54,500	\$ 48,000	\$ 58,500	
	Repairs, Maintenance & Supplies	\$ 126,954	\$ 190,677	\$ 222,200	\$ 216,265	\$ 255,700	15%
01-430-74-0-000-0-00	Equipment Purchases	\$ 76,428	\$ 31,192	\$ 80,000	\$ 75,599	\$ 110,000	38%
	Total Public Works	\$ 1,188,229	\$ 1,224,079	\$ 1,418,046	\$ 1,417,518	\$ 1,496,448	6%

**EAST HEMPFIELD TOWNSHIP
GENERAL FUND
2015**

ACCOUNT #	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 PROJECTED	2015 APPROVED	PERCENT CHANGE
	TOTAL GENERAL FUND EXPENSES	\$ 8,291,238	\$ 8,676,633	\$ 9,365,736	\$ 8,968,672	\$ 9,530,904	1.8%
	Net Surplus / (Deficit)	\$ 1,598,527	\$ 902,635	\$ 60,478	\$ 1,027,304	\$ 180,652	199%
	Gross Ending Cash & Investments	\$ 3,558,735	\$ 4,346,370	\$ 3,308,053	\$ 4,473,674	\$ 3,714,325	12%
01-492-09-0-000-0-00	Transfers to Golf Course Fund	\$ 75,000	\$ 100,000	\$ 100,000	\$ 140,000	\$ 100,000	
01-492-30-0-000-0-00	Transfers to Capital Reserve Fund	40,000	800,000	800,000	800,000	800,000	
	Net Ending Cash & Investments	\$ 3,443,735	\$ 3,446,370	\$ 2,408,053	\$ 3,533,674	\$ 2,814,325	17%

East Hempfield Township General Fund Long-Range Financial Projections (all \$ stated in thousands)											
<u>Line #</u>		Actual	Actual	Actual	Actual	Estimated	Projected	Projected	Projected	Projected	<u>Growth Assumptions</u>
		2010	2011	2012	2013	2014	2015	2016	2017	2018	
1	Opening Fund Balance	\$ 671	\$ 996	\$ 1,960	\$ 3,444	\$ 3,446	\$ 3,533	\$ 2,814	\$ 2,747	\$ 2,558	
Revenues											
2	Base Real Estate Tax Millage	1.12	1.12	1.12	1.12	1.12	1.12	1.12	1.12	1.12	
3	Yearly New Millage Required	-	-	-	-	-	-	-	-	-	
4	Total Real Estate Tax Millage	1.12	1.12	1.12	1.12	1.12	1.12	1.12	1.12	1.12	
<i>Average Residential Tax Increase:</i>											
5	Home assessed @ 189,371 for 2015	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
6	Real Estate Taxes	\$ 2,391	\$ 2,403	\$ 2,408	\$ 2,399	\$ 2,441	\$ 2,463	\$ 2,500	\$ 2,537	\$ 2,576	1.5 % natural growth
7	Earned Income Taxes	3,224	3,304	3,646	3,499	3,701	3,701	3,738	3,775	3,813	1% growth
8	Realty Transfer Taxes	381	586	705	601	530	530	540	550	560	
9	Local Services Tax	768	916	1,014	942	1,020	1,020	1,025	1,030	1,035	
10	Cable TV Franchise Fees	333	337	354	373	396	400	410	420	431	2.5% natural growth
11	Departmental Earnings - Police	247	261	236	267	335	325	332	338	345	2.0% growth
12	Departmental Earnings - Plan / Zoning / Engineering	435	688	706	526	742	486	475	475	475	
13	State Pension Aid	311	537	340	381	376	380	380	380	380	
14	Gifts and Intergov't Revenues	281	347	217	314	220	220	220	220	220	includes volunteer fire funds- pass thru to fire depts
15	Loan Proceeds	-	458	-	-	-	-	-	-	-	2011 fire truck loan
16	Other Revenues	244	326	264	277	235	187	200	200	200	includes interest,rentals,trash admin fees etc.
17	Total Revenues	\$ 8,615	\$ 10,163	\$ 9,890	\$ 9,579	\$ 9,996	\$ 9,712	\$ 9,819	\$ 9,926	\$ 10,034	
18	Overall Growth Rate	7.2%	18.0%	-2.7%	-3.1%	4.4%	-2.8%	1.1%	1.1%	1.1%	
Expenditures											
19	Police Dept. - Labor Costs	\$ 2,330	\$ 2,398	\$ 2,504	\$ 2,550	\$ 2,677	\$ 2,829	\$ 2,882	\$ 2,975	\$ 3,072	(34 FT) total 3.25% including step / longevity increases - out years
20	Public Works Dept. - Labor Costs	518	531	538	544	575	574	591	609	627	(11 FT) positions, 3% annually
21	General Government - Labor Costs	884	781	806	784	817	864	890	917	944	(15 FT) positions, 3% annually
22	Fringe Benefits	1,617	1,663	1,745	1,757	1,804	1,941	2,000	2,000	2,000	health plan in transition, striving for cost savings or stability
23	Police Post Retirement Health	50	100	100	300	300	100	200	200	200	valuation as of 1/1/2013 recommends - \$662 per year
24	Pension Contributions	323	537	425	510	513	749	775	814	854	2015 reflects new valuation, 5% incr for out years
25	Contributions Fire and Rescue	696	817	777	802	716	721	750	775	550	scheduled funding with anticipated new equip. commitments
26	Debt Service	297	296	-	-	-	-	-	-	-	bonds paid in full 2011
27	Professional Services (Legal,Accounting, Engineers)	544	525	371	356	464	438	450	450	450	annual needs
28	Liability Insurances	122	115	127	131	131	135	139	143	148	3% annually
29	Hwy Street Maintenance	148	163	64	148	163	181	186	192	198	3% annual growth
30	Buildings Maintenance / Utilities	66	81	80	82	97	118	122	125	129	3% annual growth
31	Vehicle Maintenance	173	231	204	192	198	208	214	221	227	3% annual growth
32	Contributions Recreation / Culture	120	70	71	74	75	79	81	84	86	3% annual growth
33	Capital Items	127	137	220	208	185	319	225	225	225	annual effort for equipment
34	Fire Truck Purchase	-	458	-	-	-	-	-	-	-	2011 fire truck purchase
35	All Other Operating Costs	275	296	259	239	254	275	281	286	292	2% annual growth
36	Total Expenditures	\$ 8,290	\$ 9,199	\$ 8,291	\$ 8,677	\$ 8,969	\$ 9,531	\$ 9,786	\$ 10,016	\$ 10,003	
37	Overall Growth Rate	3.6%	11.0%	-9.9%	4.7%	3.4%	6.3%	2.7%	2.3%	-0.1%	
38	Net Income (Loss)	\$ 325	\$ 964	\$ 1,599	\$ 902	\$ 1,027	\$ 181	\$ 33	\$ (89)	\$ 32	
39	Transfers Out	\$ -	\$ -	\$ (115)	\$ (900)	\$ (940)	\$ (900)	\$ (100)	\$ (100)	\$ (100)	
40	Cash Position Change	\$ 325	\$ 964	\$ 1,484	\$ 2	\$ 87	\$ (719)	\$ (67)	\$ (189)	\$ (68)	
41	Ending Fund Balance	\$ 996	\$ 1,960	\$ 3,444	\$ 3,446	\$ 3,533	\$ 2,814	\$ 2,747	\$ 2,558	\$ 2,490	
42	Suggested Unappropriated Balance	\$ 1,382	\$ 1,533	\$ 1,382	\$ 1,446	\$ 1,495	\$ 1,589	\$ 1,631	\$ 1,669	\$ 1,667	2 Month's Operating Costs
43	Total Excess (Shortfall)	\$ (386)	\$ 427	\$ 2,062	\$ 2,000	\$ 2,038	\$ 1,226	\$ 1,116	\$ 889	\$ 823	

East Hempfield Township

**ANNUAL BUDGET
2015**

GOLF COURSE FUND

**EAST HEMPFIELD TOWNSHIP
GOLF COURSE FUND
2015**

ACCOUNT #	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 PROJECTED	2015 APPROVED	PERCENT CHANGE
	Beginning Cash & Investments	\$ 96,316	\$ 69,604	\$ 62,820	\$ 3,492	\$ 10,199	-84%
REVENUES							
GOLF COURSE OPERATIONS							
09-341-00-0-000-0-00	Interest Earnings	\$ 240	\$ 73	\$ 100	\$ 7	\$ -	
09-367-11-0-000-0-00	Greens Fees	\$ 593,352	\$ 535,390	\$ 560,000	\$ 522,000	\$ 545,000	
09-367-12-0-000-0-00	League Fees	\$ 20,496	\$ 9,422	\$ 12,000	\$ 11,250	\$ 12,000	
09-367-13-0-000-0-00	Rentals - Power Carts	\$ 213,082	\$ 177,858	\$ 200,000	\$ 184,000	\$ 190,000	
09-367-14-0-000-0-00	Rentals - Clubs	\$ 637	\$ 679	\$ 700	\$ 900	\$ 1,000	
09-367-15-0-000-0-00	Rentals - Pull Carts	\$ 2,313	\$ 1,648	\$ 2,500	\$ 2,000	\$ 2,000	
09-367-16-1-000-0-00	Season Passes	\$ 25,970	\$ 25,890	\$ 25,500	\$ 25,000	\$ 25,000	
09-367-16-2-000-0-00	Golf Course Booklets	\$ 15,423	\$ 15,108	\$ 15,000	\$ 26,000	\$ 30,000	
09-367-82-0-000-0-00	Pro Shop Commissions	\$ 4,455	\$ 3,400	\$ 4,000	\$ 3,800	\$ -	
09-367-82-1-000-0-00	Pro Shop Sales	\$ -	\$ -	\$ -	\$ -	\$ 50,000	
09-367-82-2-000-0-00	Contracted Pro - Commissions	\$ -	\$ -	\$ -	\$ -	\$ 3,000	
	Total Golf Course Operations	\$ 875,968	\$ 769,468	\$ 819,800	\$ 774,957	\$ 858,000	5%
SNACK BAR / BANQUET							
09-367-40-5-000-0-00	Vending Sales	\$ 12,576	\$ 11,015	\$ 14,000	\$ 11,872	\$ 13,000	
09-367-41-1-000-0-00	Food Sales - Snack Bar	\$ 24,220	\$ 22,270	\$ 24,000	\$ 23,237	\$ 25,000	
09-367-41-2-000-0-00	Soda Sales - Snack Bar	\$ 6,755	\$ 6,092	\$ 6,500	\$ 5,818	\$ 6,500	
09-367-41-3-000-0-00	Beer Sales - Snack Bar	\$ 34,828	\$ 31,721	\$ 34,500	\$ 33,400	\$ 35,000	
09-367-41-4-000-0-00	Snack Sales - Snack Bar	\$ 7,368	\$ 6,595	\$ 7,500	\$ 6,454	\$ 7,500	
09-367-42-1-000-0-00	Bar Revenues	\$ 8,944	\$ 4,819	\$ 10,000	\$ 4,619	\$ 5,000	
09-367-93-0-000-0-00	Banquet Rentals	\$ 33,217	\$ 33,119	\$ 35,000	\$ 34,000	\$ 38,000	
09-367-93-1-000-0-00	Bar Tending Fees	\$ 800	\$ 600	\$ 2,000	\$ 900	\$ 2,000	
09-380-00-0-000-0-00	Miscellaneous Revenue	\$ (1,289)	\$ 832	\$ 500	\$ 2,888	\$ 500	
09-380-16-0-000-0-00	Non-Uniformed Employee Health Contrib.	\$ 4,883	\$ 4,196	\$ 4,200	\$ 4,266	\$ 1,280	
	Total Snack Bar / Banquet	\$ 132,302	\$ 121,260	\$ 138,200	\$ 127,454	\$ 133,780	-3%
	Total Revenues	\$ 1,008,270	\$ 890,728	\$ 958,000	\$ 902,411	\$ 991,780	4%

**EAST HEMPFIELD TOWNSHIP
GOLF COURSE FUND
2015**

ACCOUNT #	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 PROJECTED	2015 APPROVED	PERCENT CHANGE
EXPENDITURES							
GOLF COURSE OPERATIONS							
09-451-12-1-000-0-00	Salary - General Manager	\$ -	\$ -	\$ -	\$ -	\$ 60,000	
09-451-12-2-000-0-00	Salary - Golf Pro	\$ 62,646	\$ 63,899	\$ 64,574	\$ 64,574	\$ 14,902	
09-451-12-3-000-0-00	Salary - Food & Beverage Manager	\$ 18,169	\$ 18,533	\$ 18,730	\$ 18,730	\$ 19,007	
09-451-14-0-000-0-00	Wages - Golf Pro Shop	\$ 52,246	\$ 48,938	\$ 50,000	\$ 50,000	\$ 40,000	
09-451-14-2-000-0-00	Wages - Golf Cleaning	\$ 861	\$ 633	\$ -	\$ 111	\$ -	
	Salaries & Wages	\$ 133,922	\$ 132,002	\$ 133,304	\$ 133,415	\$ 133,908	0%
09-451-15-6-000-0-00	Health / Life / Disability Ins.	\$ 25,890	\$ 24,527	\$ 26,579	\$ 25,009	\$ 32,782	
09-451-16-1-000-0-00	FICA Medicare Taxes	\$ 10,141	\$ 10,013	\$ 10,198	\$ 10,206	\$ 10,244	
09-451-16-2-000-0-00	SUI Tax	\$ 2,125	\$ 4,097	\$ 4,198	\$ 4,198	\$ 3,800	
09-451-19-1-000-0-00	Golf Uniforms	\$ -	\$ 2,097	\$ 1,000	\$ 247	\$ 1,500	
09-451-46-5-000-0-00	Golf Training	\$ -	\$ -	\$ 250	\$ -	\$ 250	
	Employee Benefits	\$ 38,156	\$ 40,734	\$ 42,225	\$ 39,660	\$ 48,576	15%
09-451-42-1-000-0-00	Golf Memberships and Dues	\$ 2,722	\$ 1,755	\$ 2,000	\$ 1,900	\$ 2,000	
09-451-21-3-000-0-00	Golf Material & Supply	\$ 3,586	\$ 1,259	\$ 3,000	\$ 2,000	\$ 2,000	
09-451-31-6-000-0-00	Bank / Credit Card Fees	\$ 13,966	\$ 12,968	\$ 12,000	\$ 12,000	\$ 12,000	
09-451-34-1-000-0-00	Golf Advertising	\$ 14,534	\$ 11,705	\$ 15,000	\$ 10,000	\$ 13,500	
09-451-34-2-000-0-00	Golf Printing	\$ 3,500	\$ 4,576	\$ 5,000	\$ 4,000	\$ 5,000	
09-451-37-5-000-0-00	Computer Maintenance	\$ 2,581	\$ 898	\$ 2,500	\$ 1,750	\$ 2,000	
09-451-49-0-000-0-00	Golf General Expense	\$ 2,609	\$ 814	\$ 2,000	\$ 1,400	\$ 1,500	
	Office Expense	\$ 43,498	\$ 33,975	\$ 41,500	\$ 33,050	\$ 38,000	-8%

EAST HEMPFIELD TOWNSHIP
GOLF COURSE FUND
2015

ACCOUNT #	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 PROJECTED	2015 APPROVED	PERCENT CHANGE
09-451-38-4-000-0-00	Rental of Golf Carts	\$ 550	\$ 500	\$ 600	\$ 500	\$ 600	
09-451-31-0-000-0-00	Contracted Golf Services	(2,500)	-	-	-	-	9,000
09-451-45-4-000-0-00	Golf Security	1,701	1,756	3,000	2,000	2,000	
09-451-37-3-100-0-00	Janitorial Services	610	640	3,750	2,000	3,750	
	Professional Fees / Contracted Services	\$ 361	\$ 2,896	\$ 7,350	\$ 4,500	\$ 15,350	109%
09-451-32-1-000-0-00	Golf Telephone / Internet	\$ 5,957	\$ 4,903	\$ 5,000	\$ 4,250	\$ 4,250	
09-451-32-2-000-0-00	Golf Course Internet Exps.	1,303	1,194	-	-	-	
	Communication	\$ 7,260	\$ 6,097	\$ 5,000	\$ 4,250	\$ 4,250	-15%
09-451-36-1-000-0-00	Golf Utilites	\$ 33,093	\$ 26,237	\$ 16,830	\$ 15,500	\$ 16,000	-5%
09-451-22-5-000-0-00	Pro Shop Purchases for Resale	\$ -	\$ -	\$ -	\$ -	\$ 40,000	
09-451-25-1-000-0-00	Equipment Maintenance & Repairs	931	1,707	4,000	1,750	2,500	
09-451-25-2-000-0-00	Bldg. Maintenace Material & Supply	2,210	838	3,000	1,000	2,000	
	Repairs, Maintenance, and Supplies	\$ 3,141	\$ 2,545	\$ 7,000	\$ 2,750	\$ 44,500	536%
09-451-74-0-000-0-00	Golf Equipment Purchase	\$ 2,880	\$ 1,698	\$ 3,000	\$ 3,484	\$ 56,000	
	Capital Expenditures	\$ 2,880	\$ 1,698	\$ 3,000	\$ 3,484	\$ 56,000	1767%
	Total Golf Course Operations	\$ 262,311	\$ 246,183	\$ 256,209	\$ 236,609	\$ 356,585	39%

**EAST HEMPFIELD TOWNSHIP
GOLF COURSE FUND
2015**

ACCOUNT #	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 PROJECTED	2015 APPROVED	PERCENT CHANGE
GOLF COURSE MAINTENANCE							
09-452-12-2-000-0-00	Salary - Greens Super	\$ 73,992	\$ 75,472	\$ 76,269	\$ 76,269	\$ 78,176	
09-452-14-0-000-0-00	Fulltime Maintenance Staff	107,995	109,292	111,705	110,474	75,505	
09-452-14-2-000-0-00	Part Time Maintenance Staff	54,000	51,509	52,000	51,630	64,000	
09-452-14-1-000-0-00	Greens OT	8,547	5,739	6,000	6,000	6,000	
	Salaries & Wages	\$ 244,534	\$ 242,012	\$ 245,974	\$ 244,373	\$ 223,681	-9%
09-452-15-6-000-0-00	Health / Life / Disability Ins.	\$ 62,965	\$ 60,297	\$ 65,411	\$ 61,690	\$ 44,125	
09-452-16-1-000-0-00	FICA Medicare Taxes	18,451	18,304	18,817	18,695	17,112	
09-452-16-2-000-0-00	SUI Tax	2,988	6,273	5,947	5,947	5,200	
09-452-46-5-000-0-00	Golf Training	170	260	500	300	500	
09-452-19-1-000-0-00	Golf Maintenance Uniforms & Shoes	1,877	2,397	1,900	2,300	2,300	
	Employee Benefits	\$ 86,451	\$ 87,531	\$ 92,575	\$ 88,932	\$ 69,236	-25%
09-452-32-1-000-0-00	Golf Maintenance Telephone	\$ 2,553	\$ 2,552	\$ 1,200	\$ 2,300	\$ 2,500	
	Communication	\$ 2,553	\$ 2,552	\$ 1,200	\$ 2,300	\$ 2,500	108%
09-452-36-1-000-0-00	Golf Maintenance Utilites	\$ 3,090	\$ 6,579	\$ 12,850	\$ 11,000	\$ 12,000	-7%
09-452-22-1-000-0-00	Fertilizer / Chemicals	80,974	85,568	84,000	84,000	84,000	
09-452-22-4-000-0-00	Seed	6,252	6,178	3,500	4,900	3,500	
09-452-22-3-000-0-00	Sand	-	-	2,000	-	2,000	
09-452-22-2-000-0-00	Landscaping	3,222	3,305	3,600	3,237	3,600	
09-452-23-1-000-0-00	Gasoline	14,911	14,108	12,000	12,000	12,000	
09-452-37-1-000-0-00	Golf Course Maintenance	34,803	34,357	30,000	30,000	30,000	
09-452-37-1-300-0-00	Tree Maintenance Program	755	100	2,000	-	1,000	
09-452-42-1-000-0-00	Golf Maintenance Licenses	55	35	100	250	250	
09-452-25-1-000-0-00	Golf Equipment - Maintenance	30,352	29,949	28,000	20,000	28,000	
09-452-25-2-000-0-00	Golf Cart Maintenance & Repair	7,613	9,896	12,000	6,000	2,000	
	Repairs, Maintenance, and Supplies	\$ 178,937	\$ 183,495	\$ 177,200	\$ 160,387	\$ 166,350	-6%
09-452-74-0-000-0-00	Golf Maintenance Equipment Purchases	31,663	39,363	48,221	43,282	20,489	
	Capital Expenditures	\$ 31,663	\$ 39,363	\$ 48,221	\$ 43,282	\$ 20,489	-58%
	Total Golf Maintenance	\$ 547,228	\$ 561,530	\$ 578,020	\$ 550,274	\$ 494,257	-14%

**EAST HEMPFIELD TOWNSHIP
GOLF COURSE FUND
2015**

ACCOUNT #	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 PROJECTED	2015 APPROVED	PERCENT CHANGE
SNACK BAR / BANQUET							
09-459-12-2-000-0-00	Salary - Food & Beverage Manager Snack Bar	\$ 18,170	\$ 18,533	\$ 18,730	\$ 18,730	\$ 19,007	
09-459-12-3-000-0-00	Salary - Food & Beverage Manager Banquet	18,174	18,538	18,730	18,730	19,007	
09-459-14-0-000-0-00	Wages - Snack Bar	25,966	21,562	35,000	24,612	35,000	
09-459-14-1-000-0-00	Bartending Staff	-	148	2,000	-	-	
	Salaries & Wages	\$ 62,310	\$ 58,781	\$ 74,460	\$ 62,072	\$ 73,013	-2%
09-459-15-6-000-0-00	Health / Life / Disability Ins.	\$ 5,725	\$ 5,786	\$ 6,343	\$ 5,992	\$ 6,526	
09-459-16-1-000-0-00	FICA Medicare Taxes	4,742	4,475	5,696	4,749	5,586	
09-459-16-2-000-0-00	SUI Tax	918	2,008	1,586	2,150	2,000	
09-459-46-5-000-0-00	Snack / Banquet Training	135	65	1,000	300	1,000	
	Employee Benefits	\$ 11,520	\$ 12,334	\$ 14,625	\$ 13,191	\$ 15,112	3%
09-459-34-1-000-0-00	Banquet Advertising	\$ 11,548	\$ 12,020	\$ 10,000	\$ 9,000	\$ 10,000	
09-459-42-1-000-0-00	Snack / Banquet License & Fees	812	812	1,000	812	850	
	Office Expense	\$ 12,360	\$ 12,832	\$ 11,000	\$ 9,812	\$ 10,850	-1%
09-459-32-1-000-0-00							
	Snack Bar Telephone	\$ 746	\$ 741	\$ 700	\$ 700	\$ 700	0%
09-459-36-1-000-0-00							
	Banquet Utilities	\$ 7,701	\$ 9,696	\$ 18,330	\$ 18,330	\$ 18,500	1%
09-459-22-0-200-0-00	Snack Bar Food	\$ 15,965	\$ 16,697	\$ 14,000	\$ 15,000	\$ 15,000	
09-459-22-0-300-0-00	Snack Bar Soda	4,009	2,642	3,500	2,700	3,000	
09-459-22-0-100-0-00	Snack Bar Beer	17,072	11,881	14,000	14,000	14,000	
09-459-24-0-200-0-00	Banquet / Beer / Wine / Liquor	7,061	7,318	5,000	3,800	5,000	
09-459-21-3-000-0-00	Snack Bar Material & Supplies	6,938	3,734	5,500	3,500	4,500	
09-459-40-5-000-0-00	Snack Bar Vending	7,705	6,437	8,500	6,000	7,000	
	Items for Resale	\$ 58,750	\$ 48,709	\$ 50,500	\$ 45,000	\$ 48,500	-4%

**EAST HEMPFIELD TOWNSHIP
GOLF COURSE FUND
2015**

ACCOUNT #	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 PROJECTED	2015 APPROVED	PERCENT CHANGE
09-459-25-1-000-0-00	Facilities Equipment / Building Maintenance	\$ 12,037	\$ 16,523	\$ 16,000	\$ 16,000	\$ 16,000	16,000
09-459-25-3-100-0-00	Banquet Materials and Supplies	-	3,516	1,000	2,200	2,000	
09-459-25-3-200-0-00	Contracted - Bartending Staff	-	-	-	-	2,000	
09-459-37-3-100-0-00	Janitorial Services	-	-	3,750	1,500	3,750	
	Repairs, Maintenance , and Supplies	\$ 12,037	\$ 20,038	\$ 20,750	\$ 19,700	\$ 23,750	14%
09-459-43-0-000-0-00	Taxes - Building	\$ 6,580	\$ 6,775	\$ 6,800	\$ 6,903	\$ 6,903	2%
09-459-73-0-000-0-00	Building Improvements	\$ 69,452	\$ 39,663	\$ 36,550	\$ 35,000	\$ 4,500	
09-459-74-0-000-0-00	Banquet Kitchen Equipment	26,283	2,941	2,941	2,941	2,941	
	Capital Expenditures	\$ 95,735	\$ 42,603	\$ 39,491	\$ 37,941	\$ 7,441	-81%
	Total Snack Bar / Banquet	\$ 267,739	\$ 212,510	\$ 236,656	\$ 213,649	\$ 204,769	-13%
09-492-01-0-000-0-00	Golf Course Pension / Liability / Worker's Comp	\$ 32,704	\$ 36,616	\$ 37,716	\$ 35,173	\$ 36,228	-4%
	Total Operating Costs	\$ 1,109,982	\$ 1,056,839	\$ 1,108,601	\$ 1,035,705	\$ 1,091,839	-1.5%
	Operating Surplus / (Deficit)	\$ (101,712)	\$ (166,112)	\$ (150,601)	\$ (133,294)	\$ (100,059)	-34%
09-392-01-0-000-0-00	Transfer from General Fund	75,000	100,000	100,000	140,000	100,000	
	Ending Cash and Investments	\$ 69,604	\$ 3,492	\$ 12,219	\$ 10,199	\$ 10,139	-17%

**East Hempfield Township
Golf Course Fund**

Long-Range Financial Projections (all \$ stated in thousands)

Line #		Actual <u>2010</u>	Actual <u>2011</u>	Actual <u>2012</u>	Actual <u>2013</u>	Estimated <u>2014</u>	Projected <u>2015</u>	Projected <u>2016</u>	Projected <u>2017</u>	Projected <u>2018</u>	Growth Assumptions
1	Opening Fund Balance	\$ 243	\$ 227	\$ 96	\$ 69	\$ 3	\$ 10	\$ 10	\$ (2)	\$ (13)	
Revenues											
2	Interest Earnings	\$ 1	\$ 1	\$ 1	\$ -	\$ -	\$ -	\$ 1	\$ 1	\$ 1	
3	Greens Fees	543	525	593	535	522	545	550	560	570	<i>no real growth</i>
4	Rentals Power Carts	193	184	213	178	184	190	200	208	214	<i>no real growth</i>
5	All Other Golf Operations Revenues	73	57	72	56	69	123	125	125	125	<i>no real growth</i>
6	Banquet Rental / Caterer	52	42	43	39	40	45	50	55	60	<i>2015 and beyond marketing effort</i>
7	All Other Snack Bar / Banquet Revenues	82	86	86	83	87	89	92	95	98	<i>3% per year</i>
8	Total Revenues	\$ 944	\$ 895	\$ 1,008	\$ 891	\$ 902	\$ 992	\$ 1,018	\$ 1,044	\$ 1,068	
9	Overall Growth Rate	0.3%	-5.2%	12.6%	-11.6%	1.2%	10.0%	2.6%	2.6%	2.3%	
Expenditures											
10	Operations Labor	\$ 138	\$ 134	\$ 134	\$ 132	\$ 133	\$ 134	\$ 123	\$ 126	\$ 130	<i>(1.5 FT) positions, 3% annually</i>
11	Maintenance Labor	242	238	245	242	244	224	225	231	238	<i>(3 FT) positions, 3% annually</i>
12	Snack Bar / Banquet Labor	40	34	62	59	62	73	75	77	80	<i>(.5 FT) positions, 3% annually</i>
13	Fringe Benefits	153	178	169	178	177	169	172	172	172	<i>health plan in transition, striving for cost savings or stability</i>
14	Professional Services	3	5	1	3	5	15	15	15	15	
15	Food and Beverage Costs	47	47	59	49	45	49	50	52	54	<i>3% growth annually</i>
16	Utilities / Maintenance	67	49	47	46	48	52	54	55	57	<i>3% growth annually</i>
17	Golf Course Maintenance Materials / Supplies	175	163	179	183	160	166	171	176	181	<i>3% annually</i>
18	Capital Items	88	131	131	84	84	83	80	80	80	<i>greens mowers/sprayer ip, plus new cart fleet - 2015</i>
19	Debt Service	411	410	-	-	-	-	41	41	41	<i>\$500K new loan 2016 - pond, snack bar / pro shop</i>
20	Pro Shop Costs	-	-	-	-	-	40	35	38	40	<i>2015 includes 10K start up inventory</i>
21	All Other Operating Costs	71	62	83	81	77	87	89	91	92	<i>2% annual growth</i>
22	Total Expenditures	\$ 1,435	\$ 1,451	\$ 1,110	\$ 1,057	\$ 1,035	\$ 1,092	\$ 1,129	\$ 1,155	\$ 1,180	
23	Overall Growth Rate	3.5%	1.1%	-23.5%	-4.8%	-2.1%	5.5%	3.4%	2.2%	2.2%	
24	Net Income (Loss)	(491)	(556)	(102)	(166)	(133)	(100)	(112)	(111)	(112)	
25	Transfers From General / Capital Reserve Funds	\$ 475	\$ 425	\$ 75	\$ 100	\$ 140	\$ 100	\$ 100	\$ 100	\$ 100	
26	Cash Position Change	\$ (16)	\$ (131)	\$ (27)	\$ (66)	\$ 7	\$ -	\$ (12)	\$ (11)	\$ (12)	
27	Ending Fund Balance	\$ 227	\$ 96	\$ 69	\$ 3	\$ 10	\$ 10	\$ (2)	\$ (13)	\$ (25)	

East Hempfield Township

**ANNUAL BUDGET
2015**

CAPITAL RESERVE FUND

**EAST HEMPFIELD TOWNSHIP
CAPITAL RESERVE FUND
2015**

ACCOUNT #	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 PROJECTED	2015 APPROVED	PERCENT CHANGE
Beginning Cash & Investments		\$ 1,133,754	\$ 1,081,058	\$ 1,623,858	\$ 1,706,809	\$ 2,423,255	49.2%
REVENUES							
30-301-10-0-000-0-00	Real Estate Tax - Current Year	\$ 422,200	\$ 423,462	\$ 426,321	\$ 426,321	\$ 430,350	
30-301-20-0-000-0-00	Real Estate Tax - Prior Year	2,994	2,185	2,185	2,445	2,445	
30-341-00-0-000-0-00	Interest Earnings	1,723	1,462	1,500	1,000	1,000	
30-357-30-0-000-0-00	Other Income	-	750	-	105,088	-	
30-358-08-0-000-0-00	Grant - DCNR	-	-	-	-	175,000	
30-392-33-1-000-0-00	Transfer from Road Improvement Contribution Fund	5,000	10,000	187,969	83,759	225,095	
30-392-32-0-000-0-00	Transfer from Amos Herr Fund	-	-	40,670	40,686	-	
30-392-34-0-000-0-00	Transfer from Mandatory Dedication Fund	-	-	104,000	104,000	-	
30-380-00-0-000-0-00	Dream Park Fundraising	-	2,500	150,000	15,000	75,000	
Total Revenues		\$ 431,917	\$ 440,359	\$ 912,645	\$ 778,299	\$ 908,890	0%
EXPENDITURES							
30-471-40-3-000-0-00	Debt Service - PIB Principal	\$ 48,152	\$ 54,002	\$ 55,587	\$ 55,587	\$ 48,074	
30-472-40-3-000-0-00	Debt Service - PIB Interest Expense	4,956	3,934	2,350	2,350	670	
30-471-40-4-000-0-00	Debt Service - Colebrook Bridge Principal	99,875	102,401	104,991	104,991	107,646	
30-472-40-4-000-0-00	Debt Service - Colebrook Bridge Interest Expense	9,234	6,708	4,118	4,118	1,463	
30-471-40-6-000-0-00	Debt Service - 2010 PIB Principal	225,576	229,269	236,837	233,022	236,837	
30-472-40-6-000-0-00	Debt Service - 2010 PIB Interest	34,614	30,921	23,353	27,168	23,353	
30-454-71-1-000-0-00	Parkland Improvements / Acquisition	-	-	300,000	8,500	400,000	

EAST HEMPFIELD TOWNSHIP
CAPITAL RESERVE FUND
2015

ACCOUNT #	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 PROJECTED	2015 APPROVED	PERCENT CHANGE
30-433-74-1-000-0-00	Traffic Light - Good and Spring Valley	-	-	130,000	206	130,000	
30-433-74-2-000-0-00	Traffic Light - Rt. 72 and Commercial	-	-	140,000	206	140,000	
30-436-67-0-000-0-00	Storm Water Improvements	31,845	54,539	250,000	125,000	300,000	
30-438-61-1-130-0-00	Bridge-S Colebrook / Sylvan	-	1,403	2,000	15,000	5,000	
30-439-61-7-000-0-00	Signal Upgrades	696	20,904	40,000	18,000	40,000	
30-430-74-8-000-0-00	Facility Generator	-	43,938	-	2,206	-	
30-439-61-4-200-0-00	Bridge Old Rohrerstown Road / Holland Street	2,132	-	40,000	20,000	20,000	
30-433-64-2-000-0-00	Centerville Road - South	559	5,607	20,000	-	200,000	
30-433-64-3-000-0-00	Centerville Road - North	-	-	350,000	50,000	1,020,000	
30-438-61-1-200-0-00	Bridge Repairs / Guide Rail	29,908	2,400	10,000	6,500	10,000	
30-439-61-7-100-0-00	Overlay / Paving Projects	37,066	58,581	250,000	189,000	400,000	
	Total Expenses	\$ 524,613	\$ 614,608	\$ 1,959,236	\$ 861,853	\$ 3,083,043	57%
	Net Income (Loss)	\$ (92,696)	\$ (174,249)	\$ (1,046,591)	\$ (83,554)	\$ (2,174,153)	108%
TRANSFERS IN (OUT)							
30-392-01-0-000-0-00	Transfers (from) the General Fund	\$ 40,000	\$ 800,000	\$ 800,000	\$ 800,000	\$ 800,000	
	Ending Cash & Investments	\$ 1,081,058	\$ 1,706,809	\$ 1,377,267	\$ 2,423,255	\$ 1,049,102	-24%

**East Hempfield Township
Capital Reserve Fund**

Long-Range Financial Projections (all \$ stated in thousands)

Line #		Actual	Actual	Actual	Actual	Estimated 2014	Projected 2015	Projected 2016	Projected 2017	Projected 2018	<i>Growth Assumptions</i>
		2010	2011	2012	2013						
1	Opening Fund Balance	\$ 1,511	\$ 1,809	\$ 1,134	\$ 1,081	\$ 1,707	\$ 2,423	\$ 1,049	\$ 629	\$ 217	
Revenues											
2	Base Real Estate Tax Millage	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	
3	Yearly New Millage Required	-	-	-	-	-	-	-	-	-	
4	Total Real Estate Tax Millage	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	
Average Residential Tax Increase:											
5	Home assessed @ 189,371 for 2015	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
6	Real Estate Taxes	\$ 423	\$ 418	\$ 425	\$ 426	\$ 428	\$ 433	\$ 439	\$ 446	\$ 453	
7	Interest Earnings	7	2	2	1	1	1	1	1	1	
8	Grant	52	-	-	-	-	175	-	-	-	2015 - DCNR Grant for Dream Park Renovation
9	Infrastructure Loan Proceeds	2,500	2,400	-	-	-	-	-	-	-	2010 PNC loan / 2011 PIB refinancing
10	Transfer from Road Improvement Fund	-	64	5	10	84	225	25	25	25	developers contributions for signals- 2015
11	Transfer from Mandatory Dedication/Amos Herr Funds	-	-	-	-	104	-	-	-	-	transfer of recreation fees for "Dream Park" improvements
12	Transfer from Amos Herr Fund	-	-	-	-	41	-	-	-	-	close out to fund "Dream Park" project
13	Other Revenues	299	31	-	3	120	75	-	-	-	10' escrow transfer, 14' bridge reimb., 15' fundraising
14	Total Revenues	\$ 3,281	\$ 2,915	\$ 432	\$ 440	\$ 778	\$ 909	\$ 465	\$ 472	\$ 479	
15	Overall Growth Rate	159.0%	-11.2%	-85.2%	1.9%	76.8%	16.8%	-48.8%	1.4%	1.4%	
Expenditures											
16	Road Reconstruction / Paving Projects / Facilities	\$ 2,044	\$ 124	\$ 70	\$ 67	\$ 216	\$ 630	\$ 400	\$ 400	\$ 400	2010 includes PW facilities / major paving effort
17	Traffic Signals	13	24	1	21	18	310	25	25	25	2015 - two signals, battery backups
18	Stormwater Improvements	17	114	32	55	125	300	200	200	200	on-going needs
19	Park Improvements	-	-	-	-	9	400	-	-	-	reconstruct - "Dream Park" area of Amos Herr park
20	Debt Service	392	2,903	422	427	427	418	260	260	260	as scheduled, includes - 2011 payoff PNC loan
21	Centerville Road Project - North	-	-	-	-	50	1,020	-	-	-	Centerville Road (North) project
22	All Other Costs	42	-	-	44	17	5	-	-	-	
23	Total Expenditures	\$ 2,508	\$ 3,165	\$ 525	\$ 614	\$ 862	\$ 3,083	\$ 885	\$ 885	\$ 885	
24	Overall Growth Rate	284.7%	26.2%	-83.4%	17.0%	40.4%	257.7%	-71.3%	0.0%	0.0%	
25	Net Income (Loss)	\$ 773	\$ (250)	\$ (93)	\$ (174)	\$ (84)	\$ (2,174)	\$ (420)	\$ (413)	\$ (406)	
26	Transfers From (To)	\$ (475)	\$ (425)	\$ 40	\$ 800	\$ 800	\$ 800	\$ -	\$ -	\$ -	
27	Cash Position Change	\$ 298	\$ (675)	\$ (53)	\$ 626	\$ 716	\$ (1,374)	\$ (420)	\$ (413)	\$ (406)	
28	Ending Fund Balance	\$ 1,809	\$ 1,134	\$ 1,081	\$ 1,707	\$ 2,423	\$ 1,049	\$ 629	\$ 217	\$ (190)	

East Hempfield Township

**ANNUAL BUDGET
2015**

TRASH/RECYCLING FUND

**East Hempfield Township
TRASH/RECYCLING FUND
2015**

ACCOUNT #	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 PROJECTED	2015 APPROVED	PERCENT CHANGE
	Beginning Cash & Investments	\$ 632,401	\$ 671,520	\$ 726,172	\$ 764,002	\$ 790,419	9%
REVENUES							
06-341-00-0-000-0-00	Interest Earnings	\$ 3,213	\$ 3,135	\$ 2,500	\$ 1,500	\$ 1,500	
06-364-51-0-000-0-00	Trash/Recyclables	\$ 1,443,803	\$ 1,383,258	\$ 1,372,860	\$ 1,395,000	\$ 1,286,000	
06-364-52-0-000-0-00	Grass Bags	\$ 20,666	\$ 24,395	\$ 11,000	\$ 12,000	\$ 12,000	
06-364-53-0-000-0-00	Tags-Extra Trash (Yellow)	\$ 11,056	\$ 6,180	\$ 6,000	\$ 6,000	\$ 6,000	
06-364-54-0-000-0-00	Tags-Oversized (Red)	\$ 7,220	\$ 7,012	\$ 7,000	\$ 7,000	\$ 7,000	
06-364-55-0-000-0-00	Tags-Appliance (Green)	\$ 1,174	\$ 1,100	\$ 1,250	\$ 1,250	\$ 1,250	
06-364-56-0-000-0-00	Tags-Tire (Purple)	\$ 180	\$ 58	\$ 250	\$ 100	\$ 100	
06-364-57-0-000-0-00	Recycle Buckets	\$ 1,065	\$ 1,078	\$ 950	\$ 1,100	\$ -	
06-364-01-0-000-0-00	State Grants	\$ 47,996	\$ 69,463	\$ 69,463	\$ 69,463	\$ 69,463	
06-364-21-0-000-0-00	Quarterly Tipping Fee Rebate	\$ 67,139	\$ 64,775	\$ 64,000	\$ 64,000	\$ 64,000	
	Total Revenues	\$ 1,603,512	\$ 1,560,454	\$ 1,535,273	\$ 1,557,413	\$ 1,447,313	-6%
EXPENSES							
06-426-31-4-000-0-00	Legal Services	\$ 10,131	\$ 8,355	\$ 11,500	\$ 10,000	\$ 10,000	
06-426-31-6-000-0-00	Bank Fees	\$ 6,809	\$ 6,846	\$ 8,000	\$ 7,250	\$ 8,000	
06-426-32-5-000-0-00	Postage	\$ 5,100	\$ 6,000	\$ 5,500	\$ 5,500	\$ 5,500	
06-426-34-1-000-0-00	Advertising/Bids	\$ 1,431	\$ -	\$ -	\$ 500	\$ -	
06-426-34-2-000-0-00	Printing-Bags & Tags	\$ 6,640	\$ 6,160	\$ 6,500	\$ 9,800	\$ 12,000	
06-426-34-2-100-0-00	Printing-Bills	\$ 695	\$ 702	\$ 750	\$ 750	\$ 750	
06-426-34-2-300-0-00	Recycle Buckets	\$ 4,590	\$ 3,784	\$ 5,370	\$ 4,431	\$ 5,370	

**East Hempfield Township
TRASH/RECYCLING FUND
2015**

ACCOUNT #	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 PROJECTED	2015 APPROVED	PERCENT CHANGE
06-426-45-2-000-0-00	Waste Disposal Fees	753,738	678,338	678,128	680,197	700,603	
06-426-45-3-000-0-00	Tipping Fees-Trash	497,361	483,297	510,000	490,000	510,000	
06-426-53-1-000-0-00	Administrative Reimb-Gen Fund	72,759	78,033	80,374	80,530	82,543	
06-431-25-1-000-0-00	Vehicle Repair-Leaf Collection	7,342	4,329	5,000	2,500	5,000	
06-431-38-1-000-0-00	Dump Site Rent-Leaf Collection	11,289	400	6,500	5,893	7,500	
06-431-31-0-000-0-00	Contracted Servs-Leaf	152,880	152,410	150,000	155,000	160,000	
06-426-46-5-000-0-00	Recycling Education	-	-	-	-	5,000	
06-426-74-0-000-0-00	Trash Billing System	7,703	730	7,500	5,000	7,500	
06-431-74-0-000-0-00	Equipment Purchase	25,925	38,589	71,000	73,644	42,500	
Total Expenses		\$ 1,564,393	\$ 1,467,972	\$ 1,546,122	\$ 1,530,995	\$ 1,562,266	1%
Net Income (Loss)		\$ 39,119	\$ 92,482	\$ (10,849)	\$ 26,418	\$ (114,953)	960%
Ending Cash & Investments		\$ 671,520	\$ 764,002	\$ 715,323	\$ 790,419	\$ 675,466	-6%

East Hempfield Township Trash / Recycling Fund Long-Range Financial Projections (all \$ stated in thousands)											
Line #		Actual	Actual	Actual	Actual	Estimated	Projected	Projected	Projected	Projected	Growth Assumptions
		2010	2011	2012	2013	2014	2015	2016	2017	2018	
1	Opening Fund Balance	\$ 365	\$ 486	\$ 633	\$ 672	\$ 764	\$ 790	\$ 675	\$ 543	\$ 415	
Revenues											
2	Interest Earnings	\$ 1	\$ 1	\$ 3	\$ 3	\$ 2	\$ 2	\$ 3	\$ 3	\$ 3	
3	Trash / Recycling Fees	1,352	1,424	1,444	1,383	1,395	1,286	1,299	1,312	1,325	\$45 qtrly or \$160 yearly, 1% natural growth
4	Tags/Bags/Buckets for Recyclable Materials	38	45	42	40	27	26	26	26	26	
5	State Grants	109	100	48	69	69	69	69	69	69	2010 / 2011 includes equipment grants level effort
6	Quarterly Tipping Fee Rebate	66	69	67	65	64	64	64	64	64	
7	Total Revenues	\$ 1,566	\$ 1,639	\$ 1,604	\$ 1,560	\$ 1,557	\$ 1,447	\$ 1,461	\$ 1,474	\$ 1,487	
8	Overall Growth Rate	0.3%	4.7%	-2.1%	-2.7%	-0.2%	-7.1%	1.0%	0.9%	0.9%	
Expenditures											
9	Waste Disposal Fees	\$ 687	\$ 714	\$ 754	\$ 678	\$ 680	\$ 700	\$ 728	\$ 757	\$ 787	3% growth out years
10	Tipping Fees - Trash	500	503	497	483	490	510	510	510	510	level cost
11	Leaf Recyclable Costs	141	143	171	157	163	173	182	191	200	5% growth 2016-2018
12	Recycling Equipment Purchases	18	18	26	39	74	43	33	-	-	street sweeper thru 2016
13	All Other Operating Costs	99	114	117	111	124	136	140	144	149	3% growth
14	Total Expenditures	\$ 1,445	\$ 1,492	\$ 1,565	\$ 1,468	\$ 1,531	\$ 1,562	\$ 1,593	\$ 1,602	\$ 1,646	
15	Overall Growth Rate	2.8%	3.3%	4.9%	-6.2%	4.3%	2.0%	2.0%	0.6%	2.8%	
16	Net Income (Loss)	\$ 121	\$ 147	\$ 39	\$ 92	26	(115)	(132)	(128)	(159)	
17	Ending Fund Balance	\$ 486	\$ 633	\$ 672	\$ 764	\$ 790	\$ 675	\$ 543	\$ 415	\$ 256	

East Hempfield Township

**ANNUAL BUDGET
2015**

HIGHWAY AID FUND

East Hempfield Township
HIGHWAY / LIQUID FUELS FUND
2015

ACCOUNT #	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 PROJECTED	2015 APPROVED	PERCENT CHANGE
	Beginning Cash & Investments	\$ 86,851	\$ 118,941	\$ 75,025	\$ 70,896	\$ 116,231	55%
REVENUES							
35-341-00-0-000-0-00	Interest Earnings	\$ 71	\$ 964	\$ 750	\$ 750	\$ 750	
35-357-01-0-000-0-00	State Allocation	\$ 551,727	\$ 540,664	\$ 524,175	\$ 588,865	\$ 645,050	
35-357-02-0-000-0-00	State Rd Turnback Payments	\$ 3,720	\$ 3,720	\$ 3,720	\$ 3,720	\$ 3,720	
35-380-00-0-000-0-00	Misc. Revenue	\$ -	\$ 1,431	\$ -	\$ -	\$ -	
	Total Revenues	\$ 555,518	\$ 546,779	\$ 528,645	\$ 593,335	\$ 649,520	23%
EXPENDITURES							
35-433-36-1-000-0-00	Signs & Signals - Utilities	\$ 13,906	\$ 13,317	\$ 16,000	\$ 13,500	\$ 14,000	
35-433-37-2-000-0-00	Signs & Signals - Repairs	\$ 58,065	\$ 60,197	\$ 60,000	\$ 45,000	\$ 60,000	
35-434-36-1-000-0-00	Street Lighting	\$ 123,141	\$ 132,848	\$ 135,000	\$ 135,000	\$ 135,000	
35-438-37-0-000-0-00	Line Marking & Painting	\$ 39,570	\$ 45,692	\$ 48,000	\$ 48,000	\$ 50,000	
35-438-37-5-000-0-00	Crack Sealing	\$ 5,396	\$ 6,070	\$ 6,500	\$ 6,500	\$ 6,500	
35-439-61-7-110-0-00	Paving Projects	\$ 250,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 450,000	
35-430-74-7-000-0-00	Equipment Purchase	\$ 33,350	\$ 36,700	\$ -	\$ -	\$ -	
	Total Expenses	\$ 523,428	\$ 594,824	\$ 565,500	\$ 548,000	\$ 715,500	27%
	Net Income (Loss)	\$ 32,090	\$ (48,045)	\$ (36,855)	\$ 45,335	\$ (65,980)	79%
	Ending Cash & Investments	\$ 118,941	\$ 70,896	\$ 38,170	\$ 116,231	\$ 50,251	32%

**East Hempfield Township
Highway / Liquid Fuels Fund**

Long-Range Financial Projections (all \$ stated in thousands)

<u>Line #</u>		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Estimated</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>	<i>Growth Assumptions</i>
		<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	
1	Opening Fund Balance	\$ 114	\$ 120	\$ 87	\$ 119	\$ 71	\$ 116	\$ 50	\$ 58	\$ 59	
Revenues											
2	Interest Earnings	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	
3	MV Tax Allocation	505	517	551	541	588	645	645	645	645	<i>state aid for 112 miles of township roads</i>
4	Turnback Program	4	4	4	4	4	4	4	4	4	<i>constant - for 1 mile of state roads</i>
5	Other Revenues	8	-	-	1	-	-	-	-	-	
6	Total Revenues	\$ 518	\$ 522	\$ 556	\$ 547	\$ 593	\$ 650	\$ 650	\$ 650	\$ 650	
7	Overall Growth Rate	-2.1%	0.8%	6.5%	-1.6%	8.4%	9.6%	0.0%	0.0%	0.0%	
Expenditures											
8	Street Lights - Electric	\$ 151	\$ 147	\$ 123	\$ 133	\$ 135	\$ 135	\$ 138	\$ 141	\$ 144	
9	Traffic Signals - Electric	45	17	14	13	14	14	14	14	14	<i>savings from LED conversions</i>
10	Signs & Signals - Repairs	74	96	58	60	45	60	62	64	66	<i>3% annually</i>
11	Paving Projects	200	261	250	300	300	450	375	375	375	<i>annual effort</i>
13	All Other Operating Costs	42	34	79	89	54	57	54	55	57	<i>2012 - roller, 2013 - crack sealer</i>
14	Total Expenditures	\$ 512	\$ 555	\$ 524	\$ 595	\$ 548	\$ 716	\$ 642	\$ 649	\$ 655	
15	Overall Growth Rate	5.8%	8.4%	-5.6%	13.5%	-7.9%	30.7%	-10.3%	1.0%	1.0%	
16	Net Income (Loss)	6	(33)	32	(48)	45	(66)	8	1	(5)	
17	Ending Fund Balance	\$ 120	\$ 87	\$ 119	\$ 71	\$ 116	\$ 50	\$ 58	\$ 59	\$ 53	

East Hempfield Township

**ANNUAL BUDGET
2015**

OTHER FUNDS

FIRE SERVICES CAPITAL RESERVE FUND
EQUIPMENT RESERVE FUND
ROAD IMPROVEMENT CONTRIBUTION FUND
MANDATORY DEDICATION FUND

EAST HEMPFIELD TOWNSHIP
FIRE SERVICES FUND
2015

ACCOUNT #	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 PROJECTED	2015 APPROVED	PERCENT CHANGE
	Beginning Cash & Investments	\$ 8,348	\$ 29,893	\$ 37,144	\$ 62,975	\$ 53,814	45%
REVENUES							
18-341-00-0-000-0-00	Interest Earnings	\$ 40	\$ 21	\$ 100	\$ 25	\$ 25	
18-392-01-0-000-0-00	Transfer from General Fund	\$ 580,000	\$ 572,714	\$ 575,000	\$ 500,000	\$ 500,000	
	Total Revenues	\$ 580,040	\$ 572,735	\$ 575,100	\$ 500,025	\$ 500,025	-13%
EXPENDITURES							
18-411-10-0-000-0-00	Hempfield Fire - Bldg	\$ 86,535	\$ 86,535	\$ 86,535	\$ 6,393	\$ -	
18-411-50-0-000-0-00	East Petersburg Fire - Truck	\$ 12,000	\$ 12,000	\$ -	\$ -	\$ -	
18-411-50-1-000-0-00	East Petersburg Fire - Pumper	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 10,000	
18-411-50-2-000-0-00	East Petersburg Fire - Rescue Unit	\$ -	\$ -	\$ 21,660	\$ 21,660	\$ 21,660	
18-411-20-0-000-0-00	Rohrerstown Fire - Ladder Truck	\$ 77,406	\$ 77,406	\$ 77,406	\$ 77,406	\$ 77,406	
18-411-21-0-000-0-00	Rohrerstown Fire Co. - Bldg Loan	\$ 212,165	\$ 203,544	\$ 185,660	\$ 185,614	\$ 173,751	
18-411-22-0-000-0-00	Rohrerstown Fire Co. - 2011 Truck	\$ 55,078	\$ 55,078	\$ 55,078	\$ 55,078	\$ 55,078	
18-411-35-2-000-0-00	Fire Company Insurances	\$ 33,704	\$ 33,292	\$ 35,000	\$ 34,758	\$ 35,000	
18-411-36-1-000-0-00	Fire Company Utilities	\$ 42,031	\$ 36,792	\$ 60,000	\$ 50,000	\$ 60,000	
18-411-23-1-000-0-00	Fire Companies Fuel	\$ 24,576	\$ 20,007	\$ 25,000	\$ 21,000	\$ 25,000	
18-486-35-0-000-0-00	Fire Companies Worker's Comp Insurance	\$ -	\$ -	\$ 35,000	\$ 42,277	\$ 44,391	
	Total Expenses	\$ 558,495	\$ 539,653	\$ 596,339	\$ 509,186	\$ 502,286	-16%
	Net Income (Loss)	\$ 21,545	\$ 33,082	\$ (21,239)	\$ (9,161)	\$ (2,261)	-89%
	Ending Cash & Investments	\$ 29,893	\$ 62,975	\$ 15,905	\$ 53,814	\$ 51,553	224%

**East Hempfield Township
Fire Services Existing Loan Obligations (2015 - 2021)**

<u>Year</u>	<u>East Petersburg Fire Co.</u>		<u>Rohrerstown Fire Co.</u>			<u>Annual Cost</u>
	<u>Rescue</u>	<u>Pumper</u>	<u>Building</u>	<u>Ladder</u>	<u>Pumper</u>	
2015	21,660	10,000	173,751	77,406	55,078	337,895
2016	21,660	-	169,206	77,406	55,078	323,350
2017	21,660	-	223,163	77,406	55,078	377,307
2018	21,660	-	-	-	55,078	76,738
2019	-	-	-	-	55,078	55,078
2020	-	-	-	-	55,078	55,078
2021	-	-	-	-	55,078	55,078
Totals	\$ 86,640	\$ 10,000	\$ 566,120	\$ 232,218	\$ 385,546	\$ 1,280,524

EAST HEMPFIELD TOWNSHIP
EQUIPMENT RESERVE FUND
2015

ACCOUNT #	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 PROJECTED	2015 APPROVED	PERCENT CHANGE
	Beginning Cash & Investments	\$ 316,170	\$ 307,853	\$ 309,353	\$ 308,567	\$ 116,486	-62%
REVENUES							
31-341-00-0-000-0-00	Interest Earnings	\$ 1,035	\$ 714	\$ 1,500	\$ 950	\$ 300	
31-380-00-0-000-0-00	Miscellaneous Income	\$ 7,438	\$ -	\$ -	\$ -	\$ -	
	Total Revenues	\$ 8,473	\$ 714	\$ 1,500	\$ 950	\$ 300	-80%
EXPENDITURES							
31-410-74-0-000-0-00	Capital Equipment - Police / Fire Radios	\$ 16,790	\$ -	\$ 310,853	\$ 193,031	\$ 16,500	
	Total Expenses	\$ 16,790	\$ -	\$ 310,853	\$ 193,031	\$ 16,500	-95%
	Net Income (Loss)	\$ (8,317)	\$ 714	\$ (309,353)	\$ (192,081)	\$ (16,200)	-95%
	Ending Cash & Investments	\$ 307,853	\$ 308,567	\$ -	\$ 116,486	\$ 100,286	n/a

EAST HEMPFIELD TOWNSHIP
ROAD IMPROVEMENT CONTRIBUTION FUND
2015

ACCOUNT #	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 PROJECTED	2015 APPROVED	PERCENT CHANGE
	Beginning Cash & Investments	\$ 467,360	\$ 483,273	\$ 517,535	\$ 580,606	\$ 538,526	4%
REVENUES							
33-341-00-0-000-0-00	Interest Earnings	\$ 1,221	\$ 860	\$ 1,000	\$ 2,500	\$ 1,500	
33-387-33-0-000-0-00	Contributions - Road Improvements	19,692	106,473	116,501	39,179	55,000	
	Total Revenues	\$ 20,913	\$ 107,333	\$ 117,501	\$ 41,679	\$ 56,500	-52%
EXPENDITURES							
33-492-30-0-000-0-00	Transfer to Capital Reserve Fund	\$ 5,000	\$ 10,000	\$ 187,969	\$ 83,759	\$ 225,095	
	Total Expenses	\$ 5,000	\$ 10,000	\$ 187,969	\$ 83,759	\$ 225,095	20%
	Net Income (Loss)	\$ 15,913	\$ 97,333	\$ (70,468)	\$ (42,080)	\$ (168,595)	139%
	Ending Cash & Investments	\$ 483,273	\$ 580,606	\$ 447,067	\$ 538,526	\$ 369,931	-17%

**EAST HEMPFIELD TOWNSHIP
MANDATORY DEDICATION FUND**

2015

ACCOUNT #	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 PROJECTED	2015 APPROVED	PERCENT CHANGE
	Beginning Cash & Investments	\$ 96,443	\$ 104,110	\$ 104,140	\$ 104,143	\$ 2,153	-98%
REVENUES							
34-341-00-0-000-0-00	Interest Earnings	\$ 42	\$ 33	\$ -	\$ 10	\$ -	
34-332-00-0-000-0-00	Mandatory Dedication Fees	\$ 7,625	\$ -	\$ -	\$ 2,000	\$ -	
	Total Revenues	\$ 7,667	\$ 33	\$ -	\$ 2,010	\$ -	n/a
EXPENDITURES							
34-492-30-0-000-0-00	Transfer to Capital Reserve Fund	\$ -	\$ -	\$ 104,000	\$ 104,000	\$ -	
	Total Expenses	\$ -	\$ -	\$ 104,000	\$ 104,000	\$ -	-100%
	Net Income (Loss)	\$ 7,667	\$ 33	\$ (104,000)	\$ (101,990)	\$ -	-100%
	Ending Cash & Investments	\$ 104,110	\$ 104,143	\$ 140	\$ 2,153	\$ 2,153	1438%

East Hempfield Township

DEBT SERVICE

Debt Service Schedule - 2010 PIB Loan (\$2,400,000)

Interest rate: 1.625% Term: 10 years Duration: 2011-2021

<u>Date</u>	<u>Interest</u>	<u>Principal</u>	<u>Yearly Total</u>
2015	23,353	236,837	260,190
2016	19,476	240,714	260,190
2017	15,535	244,655	260,190
2018	11,529	248,661	260,190
2019	7,458	252,732	260,190
2020	3,321	256,869	260,190
2021	176	64,872	65,048
Totals	\$ 80,848	\$ 1,545,340	\$ 1,626,188

Debt Service Schedule - 2006 PIB Loan (\$500,000)

Interest rate: 3.000% Term: 10 years Duration: 2006-2015

<u>Date</u>	<u>Interest</u>	<u>Principal</u>	<u>Yearly Total</u>
2015	670	48,074	48,744
Totals	\$ 670	\$ 48,074	\$ 48,744

Debt Service Schedule - 2008 PIB Loan (\$700,000)

Interest rate: 2.500% Term: 7 years Duration: 2009-2015

<u>Date</u>	<u>Interest</u>	<u>Principal</u>	<u>Yearly Total</u>
2015	1,463	107,646	109,109
Totals	\$ 1,463	\$ 107,646	\$ 109,109

East Hempfield Township

**ANNUAL BUDGET
2015**

STAFFING DETAIL – SALARY AND WAGES

East Hempfield Township - Salaries / Wages and Staffing Levels

<u>Salaries and Wages</u>	Budget <u>2014</u>	Budget <u>2015</u>	Fulltime Positions	Parttime Positions
<u>General Fund - Nonuniformed</u>				
General Government	\$ 239,675	\$ 251,655	3	1
Finance	159,871	165,564	3	0
Police Administrative	145,926	148,534	4	0
Planning and Development	308,042	296,803	5	1
Public Works	571,580	573,886	11	0
	<u>\$ 1,425,094</u>	<u>\$ 1,436,442</u>	<u>26</u>	<u>2</u>
<u>Golf Course - Nonuniformed</u>				
Pro Shop	\$ 133,304	\$ 133,908	1	18
Greenskeeping	245,974	223,681	3	6
Snack Bar/Banquet	74,460	73,013	1	4
	<u>\$ 453,738</u>	<u>\$ 430,602</u>	<u>5</u>	<u>28</u>
Total Nonuniformed	\$ 1,878,832	\$ 1,867,044	31	30
<u>Uniformed Police Officers</u>	<u>\$ 2,724,318</u>	<u>\$ 2,828,594</u>	<u>34</u>	<u>0</u>
Totals	\$ 4,603,150	\$ 4,695,638	65	30