



2016 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 2015 and departmental goals for 2016.
- Long range financial forecasts for the General, Golf, Capital Reserve, Liquid Fuels 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, Liquid Fuels Fund and the Trash/Recycling Fund.
- Total budgeted revenues for 2016 are \$14,520,000, reflecting an increase of 1.78 % over the 2015 budgeted revenues.
- Budgeted expenses are projected at \$16,690,000 which represents a decrease of 0.22 % compared to 2015.
- It is anticipated that reserve funds in the amount of \$2,170,000 will be needed to meet planned expenditures for 2016.

- The challenge for the Township going forward is to maintain an adequate level of fund balance each year in order to provide a 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 \$5,904,000 on December 31, 2016, a decrease of 26.88% from the projected December 31, 2015 balance of \$8,074,000. 2016 includes drawing down approximately \$2,127,000 of reserves to fund capital projects.
- The 2016 proposed budget does not include a tax increase.
- Of all Township revenue sources, Earned Income Tax represents 24.9% and Real Estate Tax 18.9%.
- On the expense side, salaries and wages represent 27.2%, fringe benefits 11.9% and pension costs 5.4%. In total the “employee cost” account for 44.5% of the entire budget for 2016. Capital Improvements represent 19.6% of the total budget for 2016.

General Fund

- The projected opening fund balance for 2016 is \$3,833,000 or 5% more than the \$3,652,000 that was available at the beginning of 2015.
- 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 eight years by \$3,339,000 due to prudent financial management practices. For 2016 revenues are projected to be more than expenditures by \$286,000 with an anticipated ending fund balance of \$3,170,000.
- General Fund revenues are budgeted at \$9,989,000 or 3% higher than 2015, primarily due to some increases in the Act 511 tax revenues.
- As mentioned previously the 2016 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 as follows:

Earned income taxes -\$ 3,851,000

Local services taxes - \$ 1,020,000

Realty transfer taxes -\$ 600,000

- The 2016 full-time staffing level reflects a total to 66 positions budgeted (General Fund - 60 and Golf Fund - 6). The General Fund total includes 34 police officers.
- Salaries for non-uniformed employees are projected to increase 2.50%. Police wages are contractually scheduled to increase 2.75%.
- In total the 2016 General Fund expenditure level of \$9,702,000 represents an increase of \$171,000 or 1.8% as compared to the 2015 budget of \$9,531,000 with all departments striving to hold the line on cost increases.
- General Fund capital equipment requests total \$385,000 for 2016.
- For 2016, \$150,000 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 2016 budget reflects the second year of the reorganizational structure change for the Four Seasons Golf and Banquet Facility. Staffing changes included the hiring of a general manager and a golf instructor.
- Revenues for 2016 are projected at \$1,050,000 which is a 6.0% increase over the 2015 budget. Next year's budget includes a new revenue source, driving range fees estimated at \$45,000.
- The golf course operation expense budget of \$460,000 reflects a 29% increase in spending for 2016. This is primarily due to a \$75,000 capital expenditure to create the driving range area as well as increased payroll costs associated with staffing a fulltime golf instructor.
- The golf course maintenance budget is proposed at \$484,000 or a 2% decrease for next year.
- The snack bar / banquet expense budget totaling \$207,000 reflects a 1% increase.
- The total expenditures for 2016 are projected at \$1,176,000 which represents a 7.7% increase for next year.
- The supplemental funding from the General Fund is projected to be \$150,000.

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.
- 2016 reflects a reduction in rates for Township residents. The quarterly rate would drop by 5.6% from \$45.00 to \$42.50. Customers paying annually would see a \$10 reduction down from \$160.00 to \$150.00 per year.
- Total revenues are projected at \$1,414,000 for 2016. Customer trash billings generate \$1,252,000 in revenue from our 7,337 customer base. Of the remaining \$162,000 in revenue, \$69,000 represents an annual recycling performance grant from the State.
- 2016 expenses are projected at \$1,546,000 or 1% lower than 2015. The largest components are \$679,000 for refuse collection, \$510,000 for disposal tipping fees and \$178,000 for the fall leaf collection program.

Capital Reserve Fund

- The opening fund balance for 2016 is \$2,573,000 or \$58,000 less than the 2015 opening fund balance.
- The real estate rate for next year will be .20 mills, which will generate \$436,000 in revenue. All other revenues amount to \$404,000 (including a \$175,000 State grant for the Dream Park' rebuild), for a total projection of \$840,000 for 2016.
- The debt service associated with this fund will amount to \$260,000 next year.
- The project funding provided for next year totals \$2,707,000 to address the following projects: \$325,000 for storm water improvements, \$400,000 for paving, \$430,000 for park renovations, \$1,000,000 for the Centerville Road (north) project and \$552,000 for other projects. The total paving budget for next year will equal \$875,000, including the \$475,000 appropriated in the Liquid Fuels budget.
- For 2016 \$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 \$1,247,000.

2016 GOALS

- Exercise strong fiscal management practices to provide a higher than projected opening fund balances in 2017.
- Develop a merit based component to the new performance based evaluation system.
- Continue to explore value added opportunities (such as a driving range) at the Four Seasons Golf Course.
- Engage in the master concept and planning phases for an expanded and upgrade police facility.
- Complete the re-build of the “Dream Park” area of the Amos Herr Park.

2016 GOALS

- Continue our effort to update the police department policies and procedures.
- Continue training efforts for new and existing staff, especially in the MS4 area.
- Concerted effort to move forward on major road improvement projects (i.e. Centerville Rd – North, Centerville Interchange and State Rd Interchange)
- Continue to fine tune and develop MS4 policies, procedures and projects.
- Address storm water issues in several areas of the Township.
- Complete the rewrite of the Township Comprehensive plan.

2015 Accomplishments

- ✓ Exercised strong fiscal management practices to provide a higher than projected opening fund balances in 2016.
- ✓ Implemented a new financial management system for the Township.
- ✓ Developed a new personnel evaluation system.
- ✓ Implemented a “choice program” for health care for Township employees, in order to strive for cost containment measures going forward.
- ✓ Completed storm water improvement projects on both Bowman Road and Barber Street.

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 48% 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 36% 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 55% of revenues. The earned income tax, of which we receive ½ of the 1%, amounts to \$3,851,000. 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 \$10 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 \$904,000 in 2016.

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 then 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 2016, \$2,967,000 is earmarked to fund these efforts.

The annual funding for 2016 consists of real estate tax revenues of \$436,000 and \$404,000 in other income.

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 \$754,000 projected revenues in 2016, \$475,000 has been budgeted for resurfacing of existing roads. In addition, \$271,000 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 \$1,414,000 for 2016 which includes a reduction in fees. Customer trash billings generate \$1,252,000 in revenue from our 7,337 customer base. Of the remaining \$162,000 in revenue, \$69,000 represents an annual recycling performance grant from the State.

2016 expenses are projected at \$1,546,000. The largest components are \$679,000 for refuse collection, \$510,000 for disposal tipping fees and \$178,000 for the fall leaf collection program.

**East Hempfield Township
Annual Budget 2016**

EXHIBIT "A"

**Approved by the Board on 12/2/15
real estate tax rate @ 1.32 mills**

	<u>Actual 2013</u>	<u>Actual 2014</u>	<u>Projected 2015</u>	<u>Budget 2015</u>	<u>Budget 2016</u>	<u>Percent Change</u>
Combined Cash/Investment Balance January 1,	\$ 6,526,863	\$ 7,264,756	\$ 7,812,975	\$ 7,584,757	\$ 8,074,365	6.46%
REVENUES						
General Fund	\$ 9,579,269	\$ 10,123,858	\$ 10,137,297	\$ 9,711,556	\$ 9,989,136	2.9%
Trash/Recycling Fund	1,560,454	1,548,952	1,486,813	1,447,313	1,414,843	-2.2%
Golf Course Fund	890,727	887,925	924,928	991,780	1,050,100	5.9%
Fire Services Fund	572,735	500,020	500,025	500,025	450,025	-10.0%
Capital Reserve Fund	440,359	790,966	492,118	908,890	839,904	-7.6%
Equipment Reserve Fund	714	935	100	300	100	-66.7%
Amos Herr Park/Dream Park Funds	24	13	-	-	-	n/a
Road Improvement Contribution Fund	107,333	41,965	111,058	56,500	2,000	-96.5%
Mandatory Dedication Fund	33	2,009	55,685	-	20,025	n/a
Liquid Fuels Fund	546,779	616,427	656,047	649,520	753,732	16.0%
TOTAL REVENUES	\$ 13,698,427	\$ 14,513,070	\$ 14,364,071	\$ 14,265,884	\$ 14,519,865	1.78%
EXPENDITURES						
General Fund	\$ 8,676,631	\$ 8,977,668	\$ 8,956,494	\$ 9,530,904	\$ 9,702,340	1.8%
Trash/Recycling Fund	1,467,973	1,552,851	1,519,718	1,562,266	1,546,275	-1.0%
Golf Course Fund	1,056,845	1,091,418	1,063,986	1,091,840	1,176,457	7.7%
Fire Services Fund	539,654	509,148	472,709	502,286	483,104	-3.8%
Capital Reserve Fund	614,607	837,696	1,349,969	3,083,043	2,966,689	-3.8%
Equipment Reserve Fund	-	186,769	15,355	16,500	45,000	172.7%
Amos Herr Park/Dream Park Funds	-	40,754	-	-	-	n/a
Road Improvement Contribution Fund	10,000	83,759	10,000	225,095	25,000	-88.9%
Mandatory Dedication Fund	-	104,000	-	-	-	n/a
Liquid Fuels Fund	594,824	580,788	714,450	715,500	745,500	4.2%
TOTAL EXPENDITURES	\$ 12,960,534	\$ 13,964,851	\$ 14,102,681	\$ 16,727,434	\$ 16,690,365	-0.22%
Net Surplus/(Deficit)	\$ 737,893	\$ 548,219	\$ 261,390	\$ (2,461,550)	\$ (2,170,500)	
Combined Cash/Investment Balance, December 31,	\$ 7,264,756	\$ 7,812,975	\$ 8,074,365	\$ 5,123,207	\$ 5,903,865	15.24%
change in ending fund balance 2016 vs. 2015						-26.88%

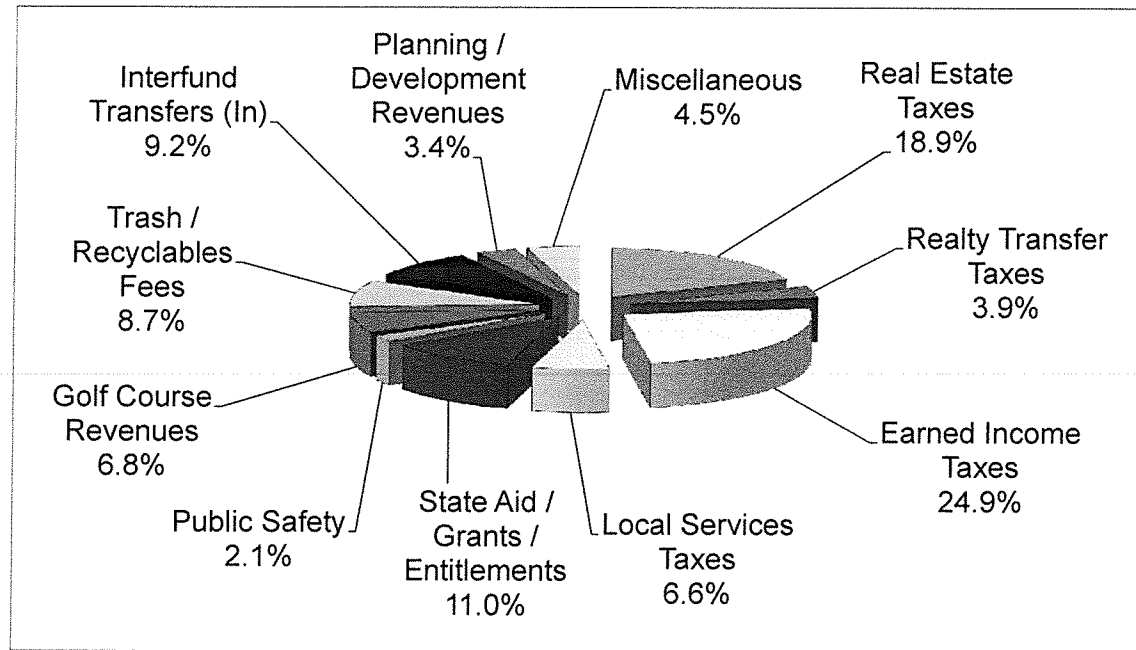
Note : In addition - 2016 Budget includes interfund transfers from General Fund to Golf Fund - \$150,000 / Capital Reserve Fund - \$800,000 .

All Funds Revenue and Expenditure Summary

	General	Golf	Fire Services	Equipment Reserve	Mandatory Dedication	Road Improvement	Capital Reserve	Liquid Fuels	Trash	Memo Total
2016 Opening Balance	\$ 3,833,366	\$ 935	\$ 81,163	\$ 107,478	\$ 57,837	\$ 644,934	\$ 2,573,323	\$ 48,132	\$ 727,197	\$ 8,074,365
Revenue Sources										
Real Estate Taxes	\$ 2,481,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 435,568	\$ -	\$ -	\$ 2,916,568
Earned Income Taxes	3,851,000	-	-	-	-	-	-	-	-	3,851,000
Realty Transfer Taxes	600,000	-	-	-	-	-	-	-	-	600,000
Local Services Taxes	1,020,000	-	-	-	-	-	-	-	-	1,020,000
Mandatory Dedication Fees	-	-	-	-	20,000	-	-	-	-	20,000
Planning / Development Revenues	533,200	-	-	-	-	-	-	-	-	533,200
Public Safety	331,779	-	-	-	-	-	-	-	-	331,779
Interest	3,000	-	25	100	25	2,000	1,200	1,000	3,000	10,350
Golf Course Revenues	-	1,050,100	-	-	-	-	-	-	-	1,050,100
Trash / Recyclables Fees	-	-	-	-	-	-	-	-	1,252,430	1,252,430
All Other Trash Revenues	-	-	-	-	-	-	-	-	89,950	89,950
State Aid / Grants / Entitlements	592,275	-	-	-	-	-	292,636	752,732	69,463	1,707,106
Miscellaneous	576,882	-	-	-	-	-	85,500	-	-	662,382
Interfund Transfers (In)	-	150,000	450,000	-	-	-	825,000	-	-	1,425,000
Total Revenues	\$ 9,989,136	\$ 1,200,100	\$ 450,025	\$ 100	\$ 20,025	\$ 2,000	\$ 1,639,904	\$ 753,732	\$ 1,414,843	\$ 15,469,865

**East Hempfield Township
2016 All Funds Revenue Sources**

	2016 Approved	Percent Of Budget
Real Estate Taxes	\$ 2,916,568	18.9%
Realty Transfer Taxes	600,000	3.9%
Earned Income Taxes	3,851,000	24.9%
Local Services Taxes	1,020,000	6.6%
State Aid / Grants / Entitlements	1,707,106	11.0%
Public Safety	331,779	2.1%
Golf Course Revenues	1,050,100	6.8%
Trash / Recyclables Fees	1,342,380	8.7%
Interfund Transfers (In)	1,425,000	9.2%
Planning / Development Revenues	533,200	3.4%
Miscellaneous	692,732	4.5%
Total	\$ 15,469,865	100.0%

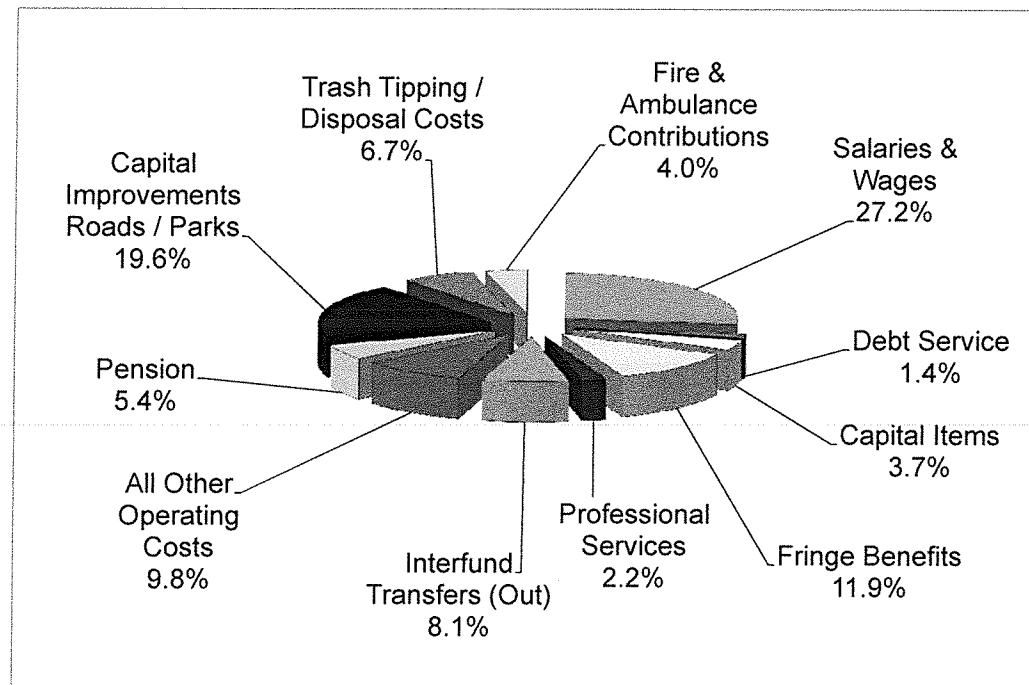


All Funds Revenue and Expenditure Summary

	General	Golf	Fire Services	Equipment Reserve	Mandatory Dedication	Road Improvement	Capital Reserve	Liquid Fuels	Trash	Memo Total
Expenditures										
Salaries & Wages	\$ 4,355,807	\$ 434,575	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,790,382
Fringe Benefits	1,933,900	164,303	-	-	-	-	-	-	-	2,098,203
Pension Contributions	956,239	-	-	-	-	-	-	-	-	956,239
Debt Service	-	-	-	-	-	-	260,190	-	-	260,190
Capital Equipment / Purchases	384,500	187,566	-	45,000	-	-	-	-	33,000	650,066
Fire & Ambulance Contributions	217,612	-	483,104	-	-	-	-	-	-	700,716
Trash Tipping / Disposal Costs	-	-	-	-	-	-	-	-	1,188,828	1,188,828
Professional Services	392,000	6,115	-	-	-	-	-	-	-	398,115
All Other Operating Costs	1,012,282	383,898	-	-	-	-	-	-	324,447	1,720,627
Capital Improvements Roads / Parks	-	-	-	-	-	-	2,706,499	745,500	-	3,451,999
Interfund Transfers (Out)	1,400,000	-	-	-	-	25,000	-	-	-	1,425,000
Total Expenditures	\$ 10,652,340	\$ 1,176,457	\$ 483,104	\$ 45,000	\$ -	\$ 25,000	\$ 2,966,689	\$ 745,500	\$ 1,546,275	\$ 17,640,365
2016 Ending Balance	\$ 3,170,162	\$ 24,578	\$ 48,084	\$ 62,578	\$ 77,862	\$ 621,934	\$ 1,246,538	\$ 56,364	\$ 595,765	\$ 5,903,865

**East Hempfield Township
2016 All Funds Expense Appropriations**

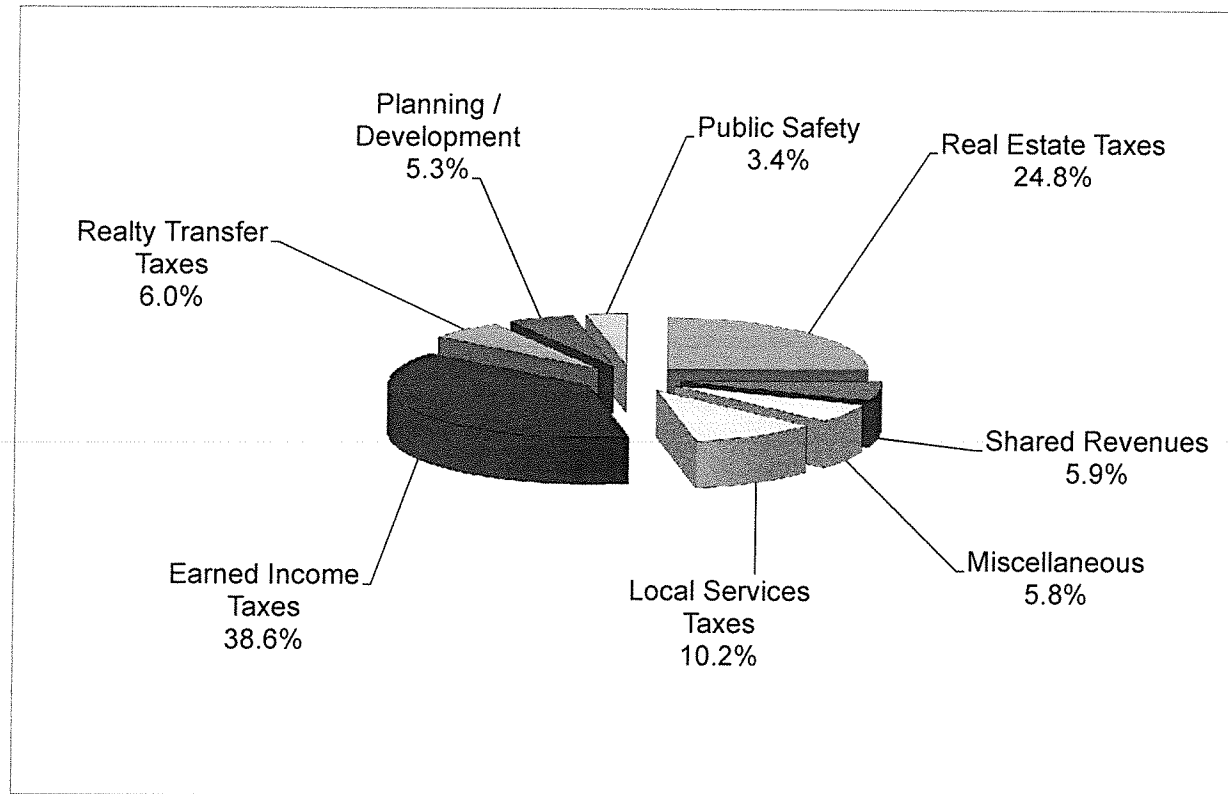
	2016 Approved	Percent Of Budget
Salaries & Wages	\$ 4,790,382	27.2%
Debt Service	260,190	1.4%
Capital Items	650,066	3.7%
Fringe Benefits	2,098,203	11.9%
Professional Services	398,115	2.2%
Interfund Transfers (Out)	1,425,000	8.1%
All Other Operating Costs	1,720,627	9.8%
Pension	956,239	5.4%
Capital Improvements Roads / Parks	3,451,999	19.6%
Trash Tipping / Disposal Costs	1,188,828	6.7%
Fire & Ambulance Contributions	700,716	4.0%
Total	\$ 17,640,365	100.0%



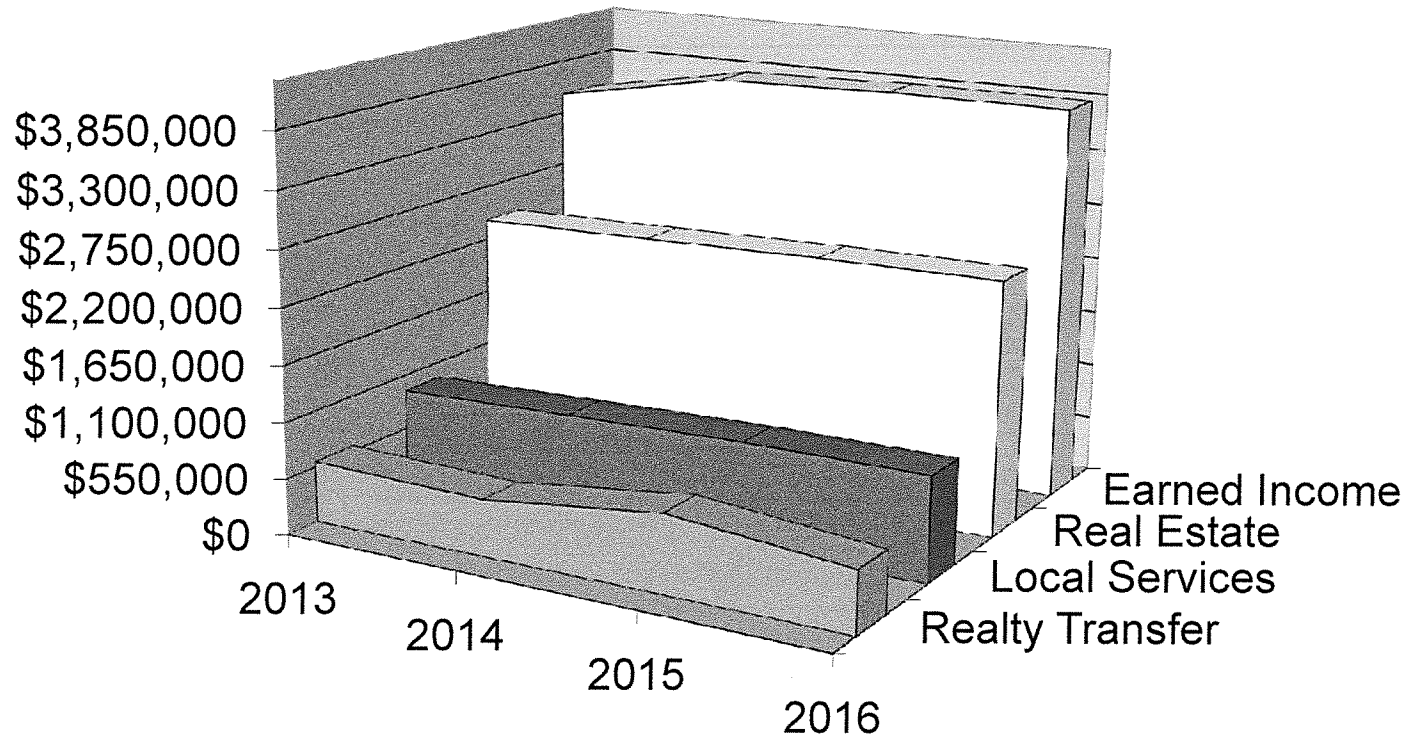
East Hempfield Township										
ALL PRIMARY OPERATING FUNDS - Summary										
Long-Range Financial Projections										
		Actual	Actual	Actual	Actual	Estimated	Projected	Projected	Projected	Projected
Line #		2011	2012	2013	2014	2015	2016	2017	2018	2019
1	Opening Fund Balance	\$ 3,638	\$ 3,910	\$ 5,385	\$ 5,991	\$ 6,918	\$ 7,011	\$ 4,923	\$ 1,969	\$ 711
	Revenues									
2	General Fund	\$ 10,163	\$ 9,890	\$ 9,579	\$ 10,124	\$ 10,137	\$ 9,989	\$ 10,112	\$ 10,211	\$ 10,311
3	Golf Fund	895	1,008	891	888	925	1,050	1,077	1,105	1,133
4	Capital Reserve Fund	2,915	432	441	791	492	840	868	1,275	1,282
5	Trash Fund	1,639	1,604	1,560	1,549	1,487	1,415	1,428	1,440	1,453
6	Highway State Fund	522	556	547	616	656	754	815	895	980
7	Total Revenues	\$ 16,134	\$ 13,490	\$ 13,018	\$ 13,968	\$ 13,697	\$ 14,048	\$ 14,298	\$ 14,926	\$ 15,159
8	Overall Growth Rate	n / a	-16.4%	-3.5%	7.3%	-1.9%	2.6%	1.8%	4.4%	1.6%
	Expenditures									
9	General Fund	\$ 9,199	\$ 8,291	\$ 8,677	\$ 8,978	\$ 8,956	\$ 9,702	\$ 9,977	\$ 10,232	\$ 10,494
10	Golf Fund	1,451	1,110	1,057	1,091	1,064	1,176	1,115	1,137	1,160
11	Capital Reserve Fund	3,165	525	615	838	1,350	2,966	3,756	2,335	2,310
12	Trash Fund	1,492	1,565	1,468	1,553	1,520	1,546	1,587	1,581	1,618
13	Highway State Fund	555	524	595	581	714	746	817	899	980
14	Total Expenditures	\$ 15,862	\$ 12,015	\$ 12,412	\$ 13,041	\$ 13,604	\$ 16,136	\$ 17,252	\$ 16,184	\$ 16,562
15	Overall Growth Rate	n / a	-24.3%	3.3%	5.1%	4.3%	18.6%	6.9%	-6.2%	2.3%
16	Net Income (Loss)	272	1,475	606	927	93	\$ (2,088)	\$ (2,954)	\$ (1,258)	\$ (1,403)
17	Ending Fund Balance	\$ 3,910	\$ 5,385	5,991	6,918	7,011	\$ 4,923	\$ 1,969	\$ 711	\$ (692)
18	Suggested Unappropriated Balance	\$ 2,644	\$ 2,003	\$ 2,069	\$ 2,174	\$ 2,267	\$ 2,689	\$ 2,875	\$ 2,697	\$ 2,760
19	Total Excess (Shortfall)	\$ 1,266	\$ 3,383	\$ 3,922	\$ 4,745	\$ 4,744	\$ 2,234	\$ (906)	\$ (1,986)	\$ (3,452)
For 2016 the township anticipates drawing down 29.8% of the cash reserves to fund operations.										

**East Hempfield Township
2016 General Fund Revenue Sources**

	2016 Approved	Percent Of Budget
Real Estate Taxes	\$ 2,481,000	24.8%
Shared Revenues	592,275	5.9%
Miscellaneous	579,882	5.8%
Local Services Taxes	1,020,000	10.2%
Earned Income Taxes	3,851,000	38.6%
Realty Transfer Taxes	600,000	6.0%
Planning / Development	533,200	5.3%
Public Safety	331,779	3.4%
Total	\$ 9,989,136	100%



Comparison of General Fund Tax Revenues

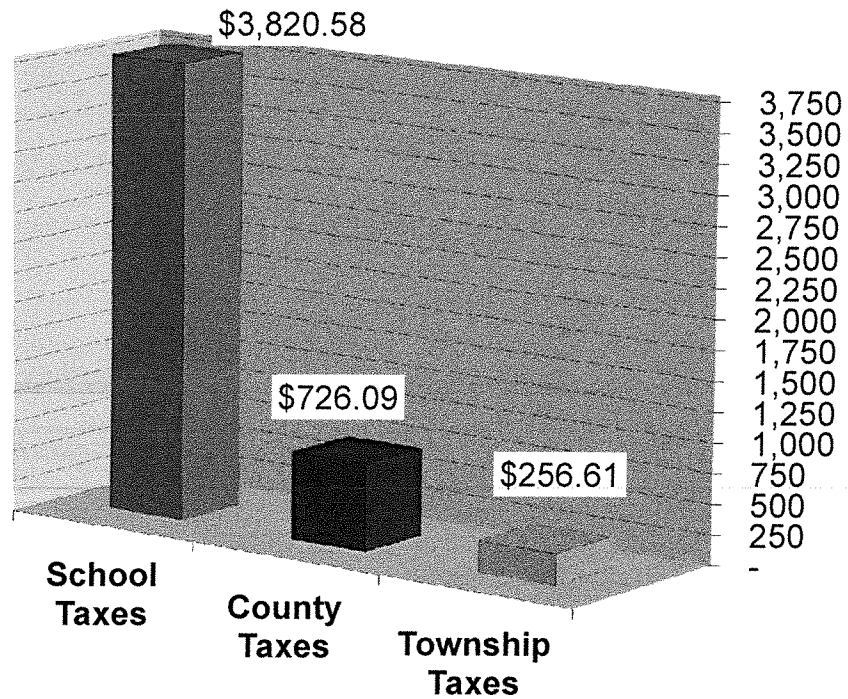


<u>Tax</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Realty Transfer	601,449	552,656	760,000	600,000
Local Services	941,519	982,100	1,020,000	1,020,000
Real Estate	2,399,372	2,427,425	2,464,786	2,481,000
Earned Income	3,499,429	3,808,694	3,851,000	3,851,000

East Hempfield Township Resident
Average home assessed @ \$194,402 for 2016

<u>Tax Year</u>	<u>Tax Rate</u>	<u>% Share</u>		<u>Allocation of Estimated Taxes</u>
2015 - 2016	19.653	79.5%	School Taxes	\$ 3,820.58
2015	3.735	15.1%	County Taxes	726.09
2016	1.320	5.3%	Township Taxes	256.61
	<u>24.708</u>			<u>\$ 4,803.28</u>

Real Estate Tax Allocation for a Home Assessed @ \$194,402



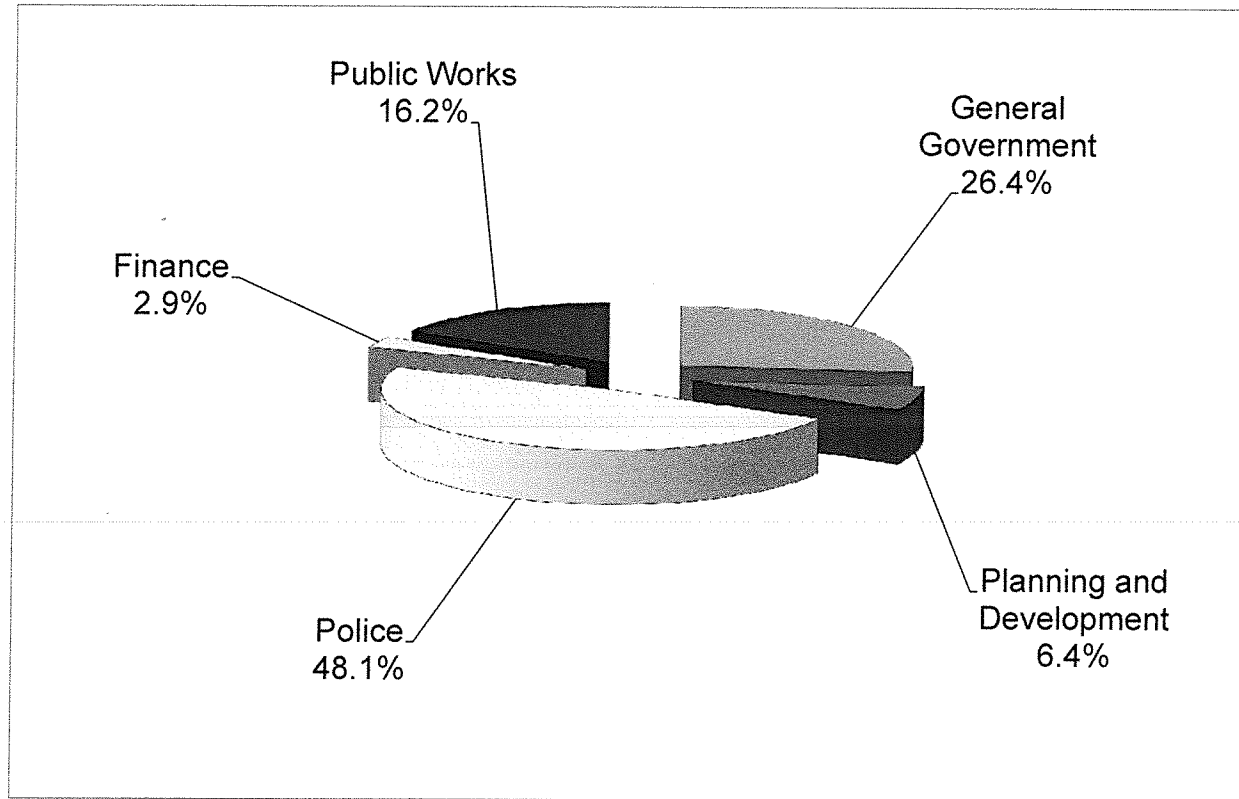
Allocation of Your Tax Dollar



	Allocation of Your Tax Dollar		
	School 2015 - 2016	County 2015	Township 2016
Millage	19.653	3.735	1.320
Cents	\$.80	\$.15	\$.05

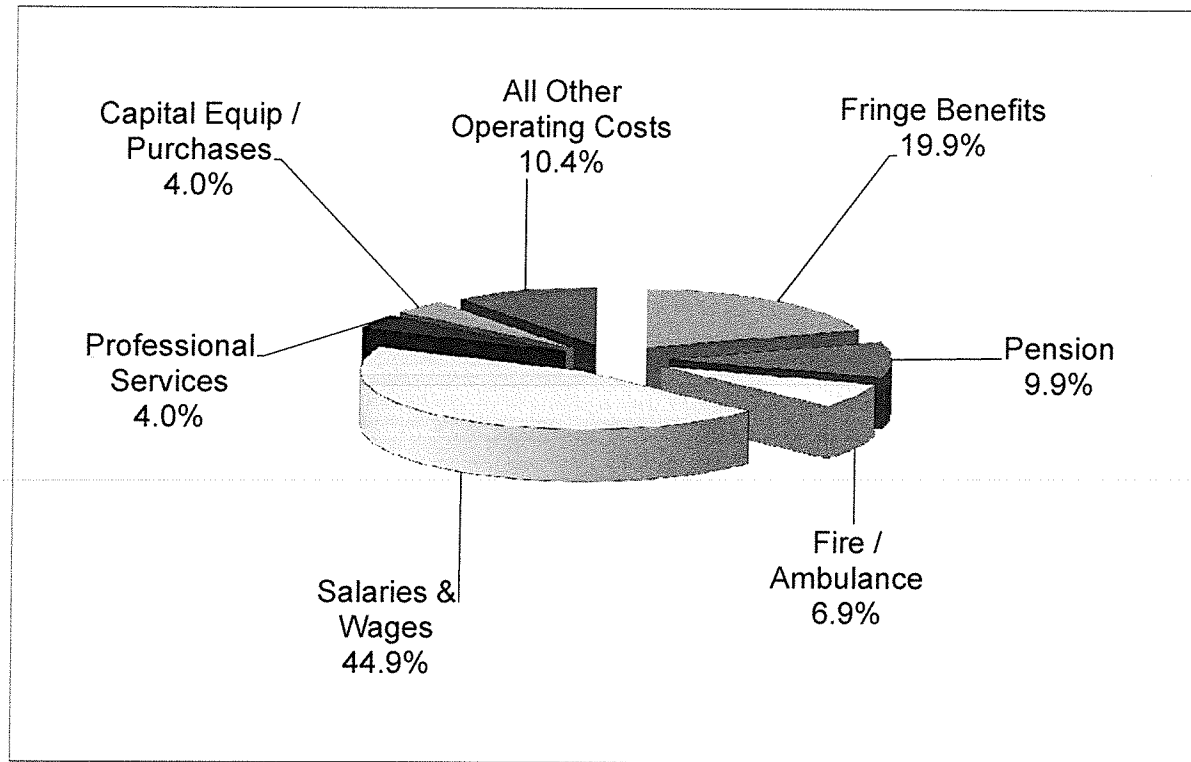
**East Hempfield Township
2016 General Fund Expense Appropriations**

	2016 Approved	Percent Of Budget
General Government	\$ 2,557,178	26.4%
Planning and Development	619,827	6.4%
Police	4,663,335	48.1%
Finance	285,670	2.9%
Public Works	1,576,330	16.2%
Total	\$ 9,702,340	100%



**East Hempfield Township
2016 General Fund Expenses By Object**

	2016 Approved	Percent Of Budget
Fringe Benefits	\$ 1,933,900	19.9%
Pension	956,239	9.9%
Fire / Ambulance	667,612	6.9%
Salaries & Wages	4,355,807	44.9%
Professional Services	392,000	4.0%
Capital Equip / Purchases	384,500	4.0%
All Other Operating Costs	1,012,282	10.4%
Total	\$ 9,702,340	100%



Operating Funds Capital Requests for 2016

<u>Fund</u>	<u>Item</u>	<u>2016 Approved</u>
General	File Server	12,500
	Manager Vehicle	28,500
	Copy Room Counter / Shelves / (1) Computer	5,000
	Administration	46,000
General	(3) SUV Vehicles @ \$43,500	130,500
	(1) Unmarked Sedan (Used)	20,000
	(3) Desktop Computers	4,300
	(6) Laptop Computers	14,600
	Body Armor (2)	2,600
	Police	172,000
General	Zoning Vehicle	25,000
	Planning	25,000
General	2014 Dump Truck 5 year lease / purchase - year 4	41,324
	Road Bank Mower 5 year lease / purchase - year 3	34,274
	2015 Dump Truck 5 year lease / purchase - year 2	30,844
	2016 Dump Truck 5 year lease / purchase - year 1	35,058
	Public Works	141,500
	General Fund Total	384,500
Trash	Street Sweeper 5 year lease / purchase - year 5	33,000
Golf	(62) Golf Carts 5 year lease / purchase - year 2	51,290
	Driving Range	75,000
	Pro Shop	126,290
Golf	(2) Greens Mowers and Sprayer 5 year lease / purchase - year 3	20,759
	Repair and Replacement of Bridges	15,000
	(2) Rough Mowers	18,076
	Maintenance	53,835
Golf	Dishwasher - 5 year lease / purchase - year 3	2,941
	Building Improvements	4,500
	Banquet	7,441
	Golf Fund Total	187,566
Equipment	(7) Tasers	10,000
	Uniforms	35,000
	Equipment Reserve Fund (Police) Total	45,000

* Existing Lease / Purchase Commitment

**EAST HEMPFIELD TOWNSHIP
GENERAL FUND
2016**

ACCOUNT #	DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 PROJECTED	2016 APPROVED	PERCENT CHANGE
	Beginning Cash & Investments	\$ 3,443,735	\$ 3,446,373	\$ 3,533,674	\$ 3,652,563	\$ 3,833,366	8%
REVENUES							
GENERAL GOVERNMENT REVENUES							
REAL ESTATE TAXES							
01-401-3011	Real Estate Tax - Current Year	\$ 2,347,416	\$ 2,363,355	\$ 2,400,000	\$ 2,400,000	\$ 2,416,000	
01-401-3012	Real Estate Tax - Prior Year	2,134	13,598	12,500	14,286	14,500	
01-401-3013	Real Estate Tax - Delinquent	33,330	33,711	34,000	34,000	34,000	
01-401-3016	Real Estate Tax - Interim	16,492	16,761	16,500	16,500	16,500	
	Total Real Estate Taxes	\$ 2,399,372	\$ 2,427,425	\$ 2,463,000	\$ 2,464,786	\$ 2,481,000	1%
ACT 511 TAXES							
01-401-3101	Real Estate Transfer Tax	\$ 601,449	\$ 552,656	\$ 530,000	\$ 760,000	\$ 600,000	
01-401-3102	Earned Income Tax - Current	3,499,429	3,808,694	3,701,000	3,851,000	3,851,000	
01-401-3105	Local Services Tax	941,519	982,100	1,020,000	1,020,000	1,020,000	
	Total Act 511 Taxes	\$ 5,042,397	\$ 5,343,450	\$ 5,251,000	\$ 5,631,000	\$ 5,471,000	4%
PERMITS							
01-401-3218	Cable Television Franchise	\$ 373,333	\$ 396,337	\$ 400,000	\$ 410,000	\$ 415,000	
01-430-3630	Road Opening Permits	9,465	6,475	8,000	8,000	8,000	
	Total Permits	\$ 382,798	\$ 402,812	\$ 408,000	\$ 418,000	\$ 423,000	4%
INTEREST							
01-401-3410	Interest Earnings	\$ 2,115	\$ 3,590	\$ 3,000	\$ 3,000	\$ 3,000	
	Total Interest	\$ 2,115	\$ 3,590	\$ 3,000	\$ 3,000	\$ 3,000	0%
BUILDING INCOME							
01-401-3421	Rent of Land	\$ 11,521	\$ 12,727	\$ 13,044	\$ 13,044	\$ 13,305	
01-401-3422	Rent of Bldgs	7,610	7,310	7,200	1,500	900	
01-401-3424	Rental of Pavilion	2,425	2,263	2,400	2,400	2,400	
	Total Rental Fees	\$ 21,556	\$ 22,300	\$ 22,644	\$ 16,944	\$ 16,605	-27%

**EAST HEMPFIELD TOWNSHIP
GENERAL FUND
2016**

ACCOUNT #	DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 PROJECTED	2016 APPROVED	PERCENT CHANGE
SHARED REVENUE							
01-401-3550	Public Utility Realty Tax	\$ 10,420	\$ 9,960	\$ 9,960	\$ 9,543	\$ 9,543	
01-401-3555	State Aid / Pension	380,667	375,650	379,554	392,083	376,320	
01-401-3554	Alcoholic Beverage Licenses	4,800	5,100	4,800	4,800	4,800	
01-401-3557	Foreign Fire Premium Tax	299,050	205,377	205,377	201,612	201,612	
	Total Shared Revenue	\$ 694,937	\$ 596,087	\$ 599,691	\$ 608,038	\$ 592,275	-1%
OTHER GENERAL GOVERNMENT							
01-401-3583	Trash / Recycling Administration	\$ 78,033	\$ 80,530	\$ 82,946	\$ 85,871	\$ 88,447	
01-401-3800	Miscellaneous Revenue	24,863	15,209	5,000	25,384	5,000	
01-401-3816	Non-Uniformed Employee Health Contributions	21,194	21,488	11,000	3,000	3,000	
01-401-3817	Reimbursements Insurances / Pension	69,806	61,766	40,000	30,000	30,000	
01-401-3872	Contributions Private Sources	4,525	3,800	1,500	2,830	2,830	
01-401-3910	Sale of General Fixed Assets	18,391	1,007	-	5,000	-	
01-410-3815	Police Employee Health Contributions	26,504	25,954	13,000	8,000	8,000	
	Total Other General Government	\$ 243,316	\$ 209,754	\$ 153,446	\$ 160,085	\$ 137,277	-11%
	Total General Government Revenues	\$ 8,786,491	\$ 9,005,418	\$ 8,900,781	\$ 9,301,853	\$ 9,124,157	3%
PLANNING / DEVELOPMENT REVENUES							
01-414-3610	Subdivisions Permits & Fees	\$ 25,719	\$ 32,130	\$ 20,000	\$ 15,000	\$ 20,000	
01-414-3611	Zoning Permits & Fees	35,515	32,605	30,000	32,000	32,000	
01-414-3612	Hearing Fees	9,550	11,150	9,000	9,000	9,000	
01-414-3613	Sale of Ordinances	219	123	200	350	200	
01-414-3625	Bldg Permits & Fees	398,709	530,223	375,000	350,000	350,000	
01-414-3626	Sewage Permits & Fees	2,015	1,320	2,000	2,000	2,000	
01-414-3628	Storm Water Permits & Fees	26,067	72,765	10,000	60,000	60,000	
01-414-3629	Storm Water Maintenance Fees	28,467	77,790	40,000	60,000	60,000	
	Total Planning / Development Revenues	\$ 526,261	\$ 758,106	\$ 486,200	\$ 528,350	\$ 533,200	10%

**EAST HEMPFIELD TOWNSHIP
GENERAL FUND
2016**

ACCOUNT #	DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 PROJECTED	2016 APPROVED	PERCENT CHANGE
PUBLIC SAFETY							
01-410-3311	Vehicle Code Violations	\$ 81,756	\$ 75,581	\$ 85,000	\$ 60,000	\$ 75,000	
01-410-3312	Fines - State & City	13,968	13,734	15,000	12,000	13,000	
01-410-3313	County Court Fines	12,593	18,177	12,500	12,500	12,500	
01-410-3581	Reimbursement - Lancaster County (DTFO)	-	62,819	78,266	83,000	93,283	
01-410-3582	Reimbursement - School Resource	65,289	66,740	68,409	69,194	71,097	
01-410-3620	Sale of Copies - Reports	11,597	11,920	11,000	11,000	11,000	
01-410-3621	Security Permits & Violations	36,330	37,040	33,500	33,000	33,000	
01-410-3622	Special Police Services	8,732	13,703	12,000	12,000	12,000	
01-410-3623	Misc. Police Revenue	6,202	13,400	6,000	10,000	8,000	
01-410-3624	Stray Dog Fees	310	-	100	100	100	
01-410-3631	Parking Violations	1,625	1,600	1,800	1,800	1,800	
01-410-3871	Contribution K-9 Unit	28,115	45,620	1,000	2,500	1,000	
Total Public Safety		\$ 266,517	\$ 360,334	\$ 324,575	\$ 307,094	\$ 331,779	2%
Total General Fund Revenues		\$ 9,579,269	\$ 10,123,858	\$ 9,711,556	\$ 10,137,297	\$ 9,989,136	3%

**EAST HEMPFIELD TOWNSHIP
GENERAL FUND
2016**

ACCOUNT #	DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 PROJECTED	2016 APPROVED	PERCENT CHANGE
EXPENDITURES							
GENERAL GOVERNMENT							
01-401-4110	Salaries - Supervisors	\$ 16,500	\$ 16,225	\$ 16,500	\$ 16,500	\$ 16,500	
01-401-4121	Salary - Manager	105,497	108,663	109,278	109,278	112,010	
01-401-4122	Salary - Asst. Manager	71,605	76,259	79,309	79,309	81,292	
01-401-4140	Salaries - Clerical / Other Staff	32,205	38,394	46,567	42,704	48,465	
	Salaries and Wages	\$ 225,807	\$ 239,541	\$ 251,654	\$ 247,791	\$ 258,267	3%
01-401-4156	Health / Life / Disability Insurance	\$ 51,805	\$ 53,548	\$ 57,614	\$ 46,872	\$ 58,897	
01-401-4161	FICA Medicare Taxes	17,094	18,149	19,252	18,956	19,757	
01-401-4162	SUI Taxes	2,232	2,370	1,980	1,980	1,406	
01-401-4165	Employee Benefits	7,316	9,381	7,000	8,500	23,000	
01-401-4460	Conventions & Meetings	1,558	2,302	2,500	3,000	3,000	
01-401-4465	Training & Development	880	1,131	4,000	2,000	3,000	
01-486-4354	Worker's Comp Insurance	158,386	121,144	119,705	119,705	125,690	
01-487-4163	Municipal Pension Obligation	504,199	501,959	737,143	737,143	930,859	
01-487-4164	Pension - Defined Contribution	6,294	11,976	11,845	21,150	25,380	
	Employee Benefits	\$ 749,764	\$ 721,960	\$ 961,039	\$ 959,306	\$ 1,190,990	24%
01-401-4210	Office Materials & Supplies	\$ 8,966	\$ 6,462	\$ 8,000	\$ 7,000	\$ 8,000	
01-401-4316	Codification Fees	1,754	20,751	6,000	6,000	6,000	
01-401-4325	Postage	9,801	10,956	8,000	11,000	12,000	
01-401-4341	Advertising	17,416	19,002	12,000	15,000	15,000	
01-401-4345	Newsletter	93	2,962	4,000	2,000	2,000	
01-401-4374	Maint. & Repairs	2,001	6,019	3,000	2,000	3,000	
01-401-4375	Computer Maintenance	22,300	19,039	18,000	20,000	20,000	
01-401-4386	Equipment Lease	3,179	3,468	4,000	3,000	2,500	
01-401-4420	Dues, Subscriptions & Memberships	4,346	4,826	4,500	5,500	5,500	
01-401-4490	General Expenses	413	61	1,000	500	1,000	
01-401-4741	Minor Equipment Purchases	2,521	1,836	2,000	500	2,000	
	Office Expenses	\$ 72,790	\$ 95,382	\$ 70,500	\$ 72,500	\$ 77,000	9%
01-401-4312	Contracted Services	\$ 18,319	\$ 12,593	\$ 40,000	\$ 7,000	\$ 10,000	
01-401-4313	Engineering Services	19,666	2,830	10,000	8,000	10,000	
01-401-4314	Legal Services	38,619	52,721	45,000	30,000	40,000	
01-401-4317	Stenographer's Fees	1,152	1,419	1,500	400	1,000	
	Professional Fees	\$ 77,756	\$ 69,563	\$ 96,500	\$ 45,400	\$ 61,000	-37%

EAST HEMPFIELD TOWNSHIP
GENERAL FUND
2016

ACCOUNT #	DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 PROJECTED	2016 APPROVED	PERCENT CHANGE
01-401-4321	Telephone	\$ 8,313	\$ 8,672	\$ 8,500	\$ 8,000	\$ 9,000	
01-401-4322	Internet Service	1,490	1,489	1,600	1,600	1,600	
01-401-4323	Web Site Development	2,400	840	-	-	-	
	Communication	\$ 12,203	\$ 11,001	\$ 10,100	\$ 9,600	\$ 10,600	5%
01-401-4231	Vehicle Expenses	\$ 9,570	\$ 6,497	\$ 8,000	\$ 8,000	\$ 9,000	13%
01-401-4352	Insurance & Bonding	\$ 3,940	\$ 2,115	\$ 5,000	\$ 1,100	\$ 1,100	
01-486-4353	Liability / Casualty / Property / Equipment	127,352	138,123	130,000	135,000	139,050	
	Insurance & Bonding	\$ 131,292	\$ 140,238	\$ 135,000	\$ 136,100	\$ 140,150	4%
01-401-4430	Real Estate Taxes	\$ 17,505	\$ 17,836	\$ 17,836	\$ 17,692	\$ 17,692	-1%
01-411-4542	Foreign Fire Insurance	\$ 217,744	\$ 205,377	\$ 205,377	\$ 201,612	\$ 201,612	
01-411-4927	Fire Services - Equip./Bld. Loans & Operating Assist	572,714	500,000	500,000	500,000	450,000	
01-412-4543	Contribution - Ambulance Association	9,000	9,500	12,000	12,000	12,000	
01-415-4500	Emergency Management Contributions	2,592	-	4,000	2,000	4,000	
	Contributions - Fire & Rescue	\$ 802,050	\$ 714,877	\$ 721,377	\$ 715,612	\$ 667,612	-7%
01-401-4521	Contributions - HARC	\$ 50,320	\$ 50,888	\$ 50,888	\$ 49,868	\$ 49,868	
01-401-4523	A. Herr Farm Improvements	10,000	10,000	14,000	14,000	14,000	
01-401-4491	Amos Herr Day Celebration	2,000	2,000	2,000	2,000	2,000	
01-456-4522	Contributions - Libraries	12,000	12,000	12,000	12,000	13,000	
	Contributions - Recreation / Culture	\$ 74,320	\$ 74,888	\$ 78,888	\$ 77,868	\$ 78,868	0%
01-401-4740	Equipment Purchases	\$ 5,639	\$ 5,134	\$ 37,500	\$ 10,169	\$ 46,000	23%
	Total General Government	\$ 2,178,696	\$ 2,096,917	\$ 2,388,394	\$ 2,300,038	\$ 2,557,178	7%

**EAST HEMPFIELD TOWNSHIP
GENERAL FUND
2016**

ACCOUNT #	DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 PROJECTED	2016 APPROVED	PERCENT CHANGE
FINANCE							
01-402-4123	Salary - Finance Director	\$ 71,605	\$ 73,753	\$ 74,170	\$ 74,170	\$ 76,024	
01-402-4140	Salary - Bookkeepers	84,573	88,664	90,994	92,000	94,341	
01-402-4141	Bookkeeper OT	-	-	400	7,000	750	
	Salaries & Wages	\$ 156,178	\$ 162,417	\$ 165,564	\$ 173,170	\$ 171,115	3%
01-402-4156	Health / Life / Disability Insurance	\$ 51,461	\$ 53,036	\$ 57,145	\$ 46,631	\$ 58,410	
01-402-4161	FICA Medicare Taxes	11,767	12,248	12,666	13,248	13,090	
01-402-4162	SUI Taxes	2,040	1,903	1,485	1,485	1,055	
01-402-4465	Training & Development	781	-	1,000	250	1,000	
	Employee Benefits	\$ 66,049	\$ 67,187	\$ 72,296	\$ 61,614	\$ 73,555	2%
01-402-4310	Payroll Services	\$ 5,703	\$ 5,926	\$ 6,250	\$ 6,250	\$ 6,500	
01-402-4374	Maintenance & Repairs	873	24	1,000	400	1,000	
01-402-4375	Computer Maintenance	3,427	3,941	4,000	16,000	14,000	
	Office Expenses	\$ 10,003	\$ 9,891	\$ 11,250	\$ 22,650	\$ 21,500	91%
01-402-4311	Auditing Services	\$ 37,581	\$ 45,761	\$ 18,000	\$ 18,000	\$ 19,500	
	Professional Fees	\$ 37,581	\$ 45,761	\$ 18,000	\$ 18,000	\$ 19,500	8%
01-402-4740	Equipment	\$ -	\$ 1,225	\$ 40,000	\$ -	\$ -	n/a
	Total Finance	\$ 269,811	\$ 286,481	\$ 307,110	\$ 275,434	\$ 285,670	-7%

EAST HEMPFIELD TOWNSHIP
GENERAL FUND
2016

ACCOUNT #	DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 PROJECTED	2016 APPROVED	PERCENT CHANGE
POLICE							
01-410-4124	Salary - Chief	\$ 100,533	\$ 104,276	\$ 108,767	\$ 108,767	\$ 110,485	
01-410-4131	Salaries - Lieutenants	172,494	190,467	186,941	192,441	194,539	
01-410-4132	Salaries - Sergeants	415,447	403,454	440,915	440,618	447,160	
01-410-4133	Salaries - Detectives	228,091	209,314	259,752	171,526	261,024	
01-410-4134	Salaries - Patrolman	1,457,702	1,548,189	1,662,219	1,643,353	1,679,228	
01-410-4143	Police Overtime	175,334	185,248	170,000	180,000	180,000	
	Salaries - Uniformed Officers	\$ 2,549,601	\$ 2,640,948	\$ 2,828,594	\$ 2,736,704	\$ 2,872,436	2%
01-410-4140	Wages- Police Civilians	\$ 141,129	\$ 137,280	\$ 147,534	\$ 150,954	\$ 154,868	
01-410-4141	Police Clerk & Dispatcher OT	249	1,416	1,000	400	1,000	
	Salaries and Wages	\$ 141,378	\$ 138,696	\$ 148,534	\$ 151,354	\$ 155,868	5%
01-410-4156	Health / Life / Disability Insurance	\$ 624,034	\$ 647,355	\$ 721,614	\$ 508,938	\$ 707,486	
01-410-4157	Post Retirement Benefits - Current Retirees	164,055	164,038	194,000	185,000	188,000	
01-410-4161	FICA Medicare Taxes	203,257	208,451	227,750	220,936	231,665	
01-410-4162	SUI Taxes	27,216	25,225	18,810	18,810	13,357	
01-410-4191	Uniform Allowance	14,618	12,738	-	-	-	
01-410-4192	Uniform Maint. & Upkeep	5,497	9,350	7,000	7,000	7,000	
01-410-4195	Employee Expenses	8,363	9,311	8,000	9,041	8,000	
01-410-4465	Training & Development	14,086	14,128	18,000	16,000	18,000	
01-487-4166	Future Post Employment Benefit Expense	300,000	300,000	100,000	100,000	-	
01-487-4168	Post Retirement Health Funding - HRAs	8,000	15,750	27,000	24,000	27,000	
	Employee Benefits	\$ 1,369,126	\$ 1,406,346	\$ 1,322,174	\$ 1,089,725	\$ 1,200,508	-9%
01-410-4210	Office Materials & Supplies	\$ 8,382	\$ 5,989	\$ 10,000	\$ 7,500	\$ 10,000	
01-410-4342	Printing	760	1,159	1,000	1,197	1,000	
01-410-4374	Office Maintenance & Repairs	937	1,148	1,500	1,500	1,500	
01-410-4375	Computer Maintenance	9,493	8,967	12,500	12,500	12,500	
01-410-4386	Equipment Lease	1,958	2,136	2,200	2,200	2,200	
01-410-4420	Dues, Subscriptions, & Memberships	4,092	5,749	6,000	5,500	6,000	
01-410-4490	General Expenses	401	128	1,000	500	1,000	
	Office Expenses	\$ 26,023	\$ 25,276	\$ 34,200	\$ 30,897	\$ 34,200	0%

**EAST HEMPFIELD TOWNSHIP
GENERAL FUND
2016**

ACCOUNT #	DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 PROJECTED	2016 APPROVED	PERCENT CHANGE
01-410-4314	Legal Services / Consulting Fees	\$ 18,611	\$ 26,792	\$ 30,000	\$ 7,000	\$ 20,000	-33%
01-410-4321	Telephone	\$ 14,602	\$ 13,147	\$ 15,000	\$ 15,000	\$ 15,000	
01-410-4322	Police Computer Line	5,648	7,097	6,500	7,000	7,000	
01-410-4327	Radio Maintenance	1,510	1,434	3,000	1,000	3,000	
	Communication	\$ 21,760	\$ 21,678	\$ 24,500	\$ 23,000	\$ 25,000	2%
01-410-4231	Vehicle Fuel	\$ 84,367	\$ 87,975	\$ 90,000	\$ 60,000	\$ 85,000	
01-410-4251	Vehicle Maintenance	25,084	27,337	35,000	30,000	30,000	
	Vehicle Expenses	\$ 109,451	\$ 115,312	\$ 125,000	\$ 90,000	\$ 115,000	-8%
01-410-4242	Guns / Ammunition	\$ 9,222	\$ 8,916	\$ 10,000	\$ 10,000	\$ 10,000	
01-410-4252	Calibrations & Repairs	1,662	2,160	3,000	3,000	3,000	
01-410-4260	Minor Equipment Purchases	8,142	8,234	13,000	15,500	13,000	
01-410-4269	K-9 Maintenance & Training	3,824	3,124	4,800	4,800	4,800	
01-410-4318	Forensic Testing	4,627	7,323	4,500	7,000	7,000	
	Repairs, Maintenance & Supplies	\$ 27,477	\$ 29,757	\$ 35,300	\$ 40,300	\$ 37,800	7%
01-410-4520	Dog Law Enforcement	\$ 7,140	\$ 1,800	\$ 5,000	\$ 2,500	\$ 5,000	
01-410-4532	Contribution Drug Task Force	23,522	23,522	23,522	23,522	23,522	
01-410-4533	Promotional Materials	4,462	1,154	2,000	2,000	2,000	
	Contributions - Intergovernmental	\$ 35,124	\$ 26,476	\$ 30,522	\$ 28,022	\$ 30,522	0%
01-410-4740	Equipment Purchases	\$ 118,020	\$ 92,370	\$ 108,000	\$ 108,000	\$ 172,000	
01-410-4745	K-9 Equipment / Other Projects	51,249	4,383	-	7,230	-	
	Capital Purchases	\$ 169,269	\$ 96,753	\$ 108,000	\$ 115,230	\$ 172,000	59%
	Total Police	\$ 4,467,820	\$ 4,528,034	\$ 4,686,824	\$ 4,312,233	\$ 4,663,335	-1%

**EAST HEMPFIELD TOWNSHIP
GENERAL FUND
2016**

ACCOUNT #	DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 PROJECTED	2016 APPROVED	PERCENT CHANGE
PLANNING AND DEVELOPMENT							
01-414-4110	Comp-Zoning Hearing Board	\$ 1,050	\$ 1,225	\$ 1,225	\$ 1,225	\$ 1,225	
01-414-4125	Salary - Planning Director	29,723	65,963	71,750	71,750	73,544	
01-414-4140	Salaries - Planning Staff	228,933	212,292	221,828	219,331	225,974	
01-414-4141	Wages - OT - Secretary	1,240	2,156	2,000	1,000	1,000	
	Salaries & Wages	\$ 260,946	\$ 281,636	\$ 296,803	\$ 293,307	\$ 301,743	2%
01-414-4156	Health / Life / Disability Insurance	\$ 88,021	\$ 93,850	\$ 104,344	\$ 85,175	\$ 106,443	
01-414-4161	FICA Medicare Taxes	19,644	21,224	22,705	22,438	23,083	
01-414-4162	SUI Taxes	3,702	2,737	2,475	2,475	1,758	
01-414-4465	Training & Development	4,645	2,395	4,800	2,500	4,800	
	Employee Benefits	\$ 116,012	\$ 120,206	\$ 134,324	\$ 112,588	\$ 136,084	1%
01-414-4341	Advertising	\$ 3,276	\$ 4,342	\$ 4,000	\$ 4,000	\$ 4,000	
01-414-4342	Printing	-	330	500	500	500	
01-414-4375	Planning Computer Support	847	1,100	23,000	20,000	5,000	
01-414-4420	Dues, Subscriptions, & Memberships	993	934	1,500	1,000	1,500	
01-414-4490	General Expenses	390	561	500	1,000	1,000	
	Office Expenses	\$ 5,506	\$ 7,267	\$ 29,500	\$ 26,500	\$ 12,000	-59%
01-414-4321	Telephones	\$ 2,802	\$ 2,843	\$ 3,000	\$ 3,000	\$ 3,000	0%
01-414-4310	Third Party Consultants / Inspection Fees	\$ 73,156	\$ 43,851	\$ 35,000	\$ 17,500	\$ 20,000	
01-414-4313	Engineering Fees	6,550	8,281	20,000	7,500	7,500	
01-414-4314	Legal Services - Planning	7,823	7,399	15,000	5,000	10,000	
01-414-4315	Legal Services - Zoning	30,766	52,716	50,000	25,000	35,000	
01-414-4317	Stenographer's Fees	1,175	2,044	2,500	1,500	2,500	
01-414-4324	Storm Water / MS4	6,306	44,137	40,000	65,000	65,000	
01-414-4326	SEO Review / Inspection	2,673	2,769	2,000	1,500	2,000	
01-414-4328	Ordinances Updates	20,707	9,657	-	-	-	
	Professional Fees	\$ 149,156	\$ 170,854	\$ 164,500	\$ 123,000	\$ 142,000	-14%
01-414-4740	Equipment Purchases	\$ 1,803	\$ 8,853	\$ 24,000	\$ 27,000	\$ 25,000	4%
	Total Planning and Development	\$ 536,225	\$ 591,659	\$ 652,127	\$ 585,395	\$ 619,827	-5%

**EAST HEMPFIELD TOWNSHIP
GENERAL FUND
2016**

ACCOUNT #	DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 PROJECTED	2016 APPROVED	PERCENT CHANGE
PUBLIC WORKS							
01-430-4126	Salary - Public Works Director	\$ 73,577	\$ 75,785	\$ 77,679	\$ 77,679	\$ 79,621	
01-430-4140	Wages - Public Works Staff	451,708	470,229	472,208	467,628	486,757	
01-430-4141	Public Works OT	18,334	28,890	24,000	37,500	30,000	
	Salaries & Wages	\$ 543,619	\$ 574,904	\$ 573,887	\$ 582,806	\$ 596,378	4%
01-430-4156	Health / Life / Disability Insurance	\$ 209,573	\$ 227,740	\$ 244,965	\$ 180,249	\$ 232,563	
01-430-4161	FICA Medicare Taxes	40,854	43,242	43,902	44,585	45,623	
01-430-4162	SUI Taxes	8,954	7,971	5,445	5,445	3,867	
01-430-4191	Uniforms / Shoes	5,636	5,840	6,175	5,250	6,200	
01-430-4465	Training & Development	575	833	750	650	750	
	Employee Benefits	\$ 265,592	\$ 285,626	\$ 301,237	\$ 236,179	\$ 289,002	-4%
01-430-4341	Advertising & Printing	\$ -	\$ -	\$ 1,000	\$ 750	\$ 1,000	
01-430-4367	PA One Call Fees	1,109	1,054	1,200	1,200	1,200	
01-430-4375	Highways Computers	678	368	500	240	500	
01-430-4420	Dues, Subscriptions & Memberships	118	90	500	250	500	
01-430-4421	Licenses & Fees	30	20	250	120	250	
	Office Expenses	\$ 1,935	\$ 1,532	\$ 3,450	\$ 2,560	\$ 3,450	0%
01-430-4130	Public Works Temporary Help	\$ 1,440	\$ 291	\$ 2,500	\$ -	\$ 2,500	
01-430-4312	Contracted Services - Parks Mowing	37,195	44,835	40,000	45,000	42,000	
01-430-4313	Engineers / Other Contracted Services	-	1,440	5,000	1,000	5,000	
01-432-4312	Contractors - Snow Removal	32,985	106,415	80,000	125,000	100,000	
	Professional / Contractors Fees	\$ 71,620	\$ 152,981	\$ 127,500	\$ 171,000	\$ 149,500	17%

**EAST HEMPFIELD TOWNSHIP
GENERAL FUND
2016**

ACCOUNT #	DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 PROJECTED	2016 APPROVED	PERCENT CHANGE
01-430-4321	Telephone	\$ 6,309	\$ 6,453	\$ 6,075	\$ 7,200	\$ 7,200	
01-430-4327	Radio Maintenance	655	177	1,000	750	1,000	
	Communications	\$ 6,964	\$ 6,630	\$ 7,075	\$ 7,950	\$ 8,200	16%
01-430-4231	Vehicle Fuel	\$ 35,739	\$ 30,545	\$ 35,000	\$ 24,000	\$ 35,000	
01-430-4251	Vehicle Maintenance & Repair	37,588	43,951	40,000	40,000	40,000	
	Vehicle Expenses	\$ 73,327	\$ 74,496	\$ 75,000	\$ 64,000	\$ 75,000	0%
01-430-4361	Utilities	\$ 39,153	\$ 45,221	\$ 42,600	\$ 42,600	\$ 43,600	2%
01-430-4213	Materials & Supplies	\$ 21,679	\$ 20,919	\$ 22,500	\$ 15,000	\$ 22,500	
01-430-4245	Highway Materials	32,949	59,458	55,000	59,000	65,000	
01-430-4249	Road Salt	84,120	91,545	80,000	102,000	90,000	
01-430-4260	Minor Equipment Purchases	3,697	9,882	14,500	13,500	14,500	
01-430-4373	Janitorial Services - Township Buildings	4,765	4,885	16,000	14,750	16,000	
01-430-4374	Maintenance & Repair - Township Buildings	37,862	65,938	58,500	52,500	50,000	
01-430-4490	General Expenses	52	501	1,700	550	1,700	
01-432-4251	Snow Removal - Repairs	5,553	2,662	7,500	9,000	10,000	
	Repairs, Maintenance & Supplies	\$ 190,677	\$ 255,790	\$ 255,700	\$ 266,300	\$ 269,700	5%
01-430-4740	Equipment Purchases	\$ 31,192	\$ 77,397	\$ 110,000	\$ 110,000	\$ 141,500	29%
	Total Public Works	\$ 1,224,079	\$ 1,474,577	\$ 1,496,449	\$ 1,483,395	\$ 1,576,330	5%

**EAST HEMPFIELD TOWNSHIP
GENERAL FUND
2016**

ACCOUNT #	DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 PROJECTED	2016 APPROVED	PERCENT CHANGE
	TOTAL GENERAL FUND EXPENSES	\$ 8,676,631	\$ 8,977,668	\$ 9,530,904	\$ 8,956,494	\$ 9,702,340	1.8%
	Net Surplus / (Deficit)	\$ 902,638	\$ 1,146,190	\$ 180,652	\$ 1,180,803	\$ 286,796	59%
	Gross Ending Cash & Investments	\$ 4,346,373	\$ 4,592,563	\$ 3,714,326	\$ 4,833,366	\$ 4,120,161	11%
01-401-4925	Transfers to Capital Reserve Fund	\$ 800,000	\$ 800,000	\$ 800,000	\$ 800,000	\$ 800,000	
01-401-4929	Transfers to Golf Course Fund	100,000	140,000	100,000	200,000	150,000	
	Net Ending Cash & Investments	\$ 3,446,373	\$ 3,652,563	\$ 2,814,326	\$ 3,833,366	\$ 3,170,161	13%

East Hempfield Township											
General Fund											
Long-Range Financial Projections (all \$ stated in thousands)											
Line #		Actual 2011	Actual 2012	Actual 2013	Actual 2014	Estimated 2015	Projected 2016	Projected 2017	Projected 2018	Projected 2019	Growth Assumptions
1	Opening Fund Balance	\$ 996	\$ 1,960	\$ 3,444	\$ 3,446	\$ 3,652	\$ 3,833	\$ 3,170	\$ 3,204	\$ 3,108	
	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	
	Average Residential Tax Increase: Home assessed @ 194,402 for 2016	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5											
6	Real Estate Taxes	\$ 2,403	\$ 2,408	\$ 2,399	\$ 2,427	\$ 2,465	\$ 2,481	\$ 2,518	\$ 2,556	\$ 2,594	1.5 % natural growth
7	Earned Income Taxes	3,304	3,646	3,499	3,809	3,851	3,851	3,890	3,928	3,968	1% growth
8	Realty Transfer Taxes	586	705	601	553	760	600	600	600	600	
9	Local Services Tax	916	1,014	942	982	1,020	1,020	1,025	1,030	1,035	
10	Cable TV Franchise Fees	337	354	373	396	410	415	425	436	447	2.5% natural growth
11	Departmental Earnings - Police	261	236	267	360	307	332	339	345	352	2.0% growth
12	Departmental Earnings - Plan / Zoning / Engineering	688	706	526	758	528	533	535	535	535	
13	State Pension Aid	537	340	381	376	392	376	380	380	380	
14	Gifts and Intergov't Revenues	347	217	314	220	216	216	220	220	220	includes volunteer fire funds- pass thru to fire depts
15	Loan Proceeds	458	-	-	-	-	-	-	-	-	2011 fire truck loan
16	Other Revenues	326	264	277	243	188	165	180	180	180	includes interest,rentals,trash admin fees etc.
17	Total Revenues	\$ 10,163	\$ 9,890	\$ 9,579	\$ 10,124	\$ 10,137	\$ 9,989	\$ 10,112	\$ 10,211	\$ 10,311	
18	Overall Growth Rate	18.0%	-2.7%	-3.1%	5.7%	0.1%	-1.5%	1.2%	1.0%	1.0%	
	Expenditures										
19	Police Dept. - Labor Costs	\$ 2,398	\$ 2,504	\$ 2,550	\$ 2,641	\$ 2,737	\$ 2,872	\$ 2,965	\$ 3,062	\$ 3,161	(34 FT)
20	Public Works Dept. - Labor Costs	531	538	544	575	583	596	608	620	632	total 3.25% including step / longevity increases - out years
21	General Government - Labor Costs	781	806	784	823	865	887	905	923	941	(11 FT) positions, 2% annually
22	Fringe Benefits	1,663	1,745	1,757	1,787	1,602	1,935	1,993	2,053	2,114	(15 FT) positions, 2% annually
23	Police Post Retirement Health	100	100	300	300	100	-	200	200	200	health plan in transition, striving for cost savings or stability
24	Pension Contributions	537	425	510	514	758	956	794	833	875	valuation as of 1/1/2013 recommends - \$662K per year
25	Contributions Fire and Rescue	817	777	802	715	716	668	750	750	750	5% annual growth
26	Debt Service	296	-	-	-	-	-	-	-	-	anticipated new commitments, consolidation support
27	Professional Services (Legal,Accounting, Engineers)	525	371	356	467	364	393	425	425	425	bonds paid in full 2011
28	Liability Insurances	115	127	131	140	136	140	144	149	153	annual needs
29	Hwy Street Maintenance	163	64	148	185	198	204	210	216	223	3% annually
30	Buildings Maintenance / Utilities	81	80	82	116	111	110	113	117	120	3% annual growth
31	Vehicle Maintenance	231	204	192	196	162	199	205	211	217	3% annual growth
32	Contributions Recreation / Culture	70	71	74	75	78	79	81	84	86	3% annual growth
33	Capital Items	137	220	208	189	262	385	300	300	300	annual effort for equipment
34	Fire Truck Purchase	458	-	-	-	-	-	-	-	-	2011 fire truck purchase
35	All Other Operating Costs	296	259	239	255	284	278	284	289	295	2% annual growth
36	Total Expenditures	\$ 9,199	\$ 8,291	\$ 8,677	\$ 8,978	\$ 8,956	\$ 9,702	\$ 9,977	\$ 10,232	\$ 10,494	
37	Overall Growth Rate	11.0%	-9.9%	4.7%	3.5%	-0.2%	8.3%	2.8%	2.5%	2.6%	
38	Net Income (Loss)	\$ 964	\$ 1,599	\$ 902	\$ 1,146	\$ 1,181	\$ 287	\$ 134	\$ (21)	\$ (183)	
39	Transfers Out	\$ -	\$ (115)	\$ (900)	\$ (940)	\$ (1,000)	\$ (950)	\$ (100)	\$ (75)	\$ (50)	
40	Cash Position Change	\$ 964	\$ 1,484	\$ 2	\$ 206	\$ 181	\$ (663)	\$ 34	\$ (96)	\$ (233)	
41	Ending Fund Balance	\$ 1,960	\$ 3,444	\$ 3,446	\$ 3,652	\$ 3,833	\$ 3,170	\$ 3,204	\$ 3,108	\$ 2,875	
42	Suggested Unappropriated Balance	\$ 1,533	\$ 1,382	\$ 1,446	\$ 1,496	\$ 1,493	\$ 1,617	\$ 1,663	\$ 1,705	\$ 1,749	2 Month's Operating Costs
43	Total Excess (Shortfall)	\$ 427	\$ 2,062	\$ 2,000	\$ 2,156	\$ 2,340	\$ 1,553	\$ 1,541	\$ 1,403	\$ 1,126	

**EAST HEMPFIELD TOWNSHIP
GOLF COURSE FUND
2016**

ACCOUNT #	DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 PROJECTED	2016 APPROVED	PERCENT CHANGE
	Beginning Cash & Investments	\$ 69,604	\$ 3,486	\$ 10,199	\$ (60,007)	\$ 935	-91%
REVENUES							
GOLF COURSE OPERATIONS							
09-451-3667	Golf Lessons	\$ -	\$ -	\$ -	\$ 14,696	\$ 19,500	
09-451-3668	Handicap Fees	-	-	-	2,600	3,500	
09-451-3669	Club Repair	-	-	-	650	850	
09-451-3670	Greens Fees	544,885	511,946	557,000	516,500	548,500	
09-451-3671	Driving Range	-	-	-	-	44,500	
09-451-3672	Rentals - Power Carts	177,858	178,796	190,000	174,000	174,250	
09-451-3673	Rentals - Clubs	679	907	1,000	1,000	1,000	
09-451-3674	Rentals - Pull Carts	1,648	1,842	2,000	2,000	2,000	
09-451-3675	Season Passes	25,890	24,165	25,000	6,795	25,000	
09-451-3676	Golf Course Booklets	15,108	24,915	30,000	25,995	32,000	
09-451-3677	Pro Shop Sales	-	-	50,000	46,000	52,500	
09-451-3678	Golf Professional Commissions	-	-	3,000	-	-	
09-451-3679	Pro Shop Commissions	3,400	3,343	-	-	-	
09-451-3800	Miscellaneous Revenue	832	12,946	500	500	500	
09-451-3816	Non-Uniformed Employee Health Contrib.	4,196	3,924	1,280	3,510	3,500	
	Total Golf Course Operations	\$ 774,496	\$ 762,784	\$ 859,780	\$ 794,246	\$ 907,600	6%
SNACK BAR / BANQUET							
09-459-3680	Vending Sales	\$ 11,015	\$ 11,214	\$ 13,000	\$ 11,006	\$ 13,000	
09-459-3681	Food Sales - Snack Bar	22,270	23,444	25,000	22,512	25,000	
09-459-3682	Beverage Sales - Snack Bar	6,092	5,931	6,500	5,520	6,500	
09-459-3683	Beer Sales - Snack Bar	31,721	32,842	35,000	33,122	35,000	
09-459-3684	Snack Sales - Snack Bar	6,595	6,567	7,500	5,512	7,500	
09-459-3685	Bar Revenues	4,819	1,119	5,000	14,010	16,000	
09-459-3687	Bar Tending Fees	600	100	2,000	2,000	2,500	
09-459-3688	Banquet Rentals	33,119	43,924	38,000	37,000	37,000	
	Total Snack Bar / Banquet	\$ 116,231	\$ 125,141	\$ 132,000	\$ 130,682	\$ 142,500	8%
Total Revenues		\$ 890,727	\$ 887,925	\$ 991,780	\$ 924,928	\$ 1,050,100	6%

**EAST HEMPFIELD TOWNSHIP
GOLF COURSE FUND
2016**

ACCOUNT #	DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 PROJECTED	2016 APPROVED	PERCENT CHANGE
EXPENDITURES							
GOLF COURSE OPERATIONS							
09-451-4127	Salary - General Manager	\$ -	\$ -	\$ 60,000	\$ 60,250	\$ 66,625	
09-451-4129	Salary - Golf Pro	63,899	64,574	14,902	25,866	-	
09-451-4140	Wages - Golf Pro Shop	49,571	53,008	40,000	38,500	40,000	
09-451-4144	Salary - Food & Beverage Manager	18,533	19,089	19,007	19,196	19,482	
09-451-4148	Wages - Golf Instructor	-	-	-	32,273	42,915	
	Salaries & Wages	\$ 132,003	\$ 136,671	\$ 133,909	\$ 176,085	\$ 169,022	26%
09-451-4156	Health / Life / Disability Ins.	\$ 24,527	\$ 25,194	\$ 32,782	\$ 29,637	\$ 46,628	
09-451-4161	FICA Medicare Taxes	10,014	10,386	10,244	13,471	12,930	
09-451-4162	SUI Tax	4,097	4,049	3,800	4,000	2,535	
09-451-4191	Golf Uniforms	2,097	247	1,500	-	1,000	
09-451-4465	Golf Training	-	-	250	250	250	
	Employee Benefits	\$ 40,735	\$ 39,876	\$ 48,576	\$ 47,358	\$ 63,343	30%
09-451-4213	Golf Material & Supply	\$ 1,259	\$ 2,005	\$ 2,000	\$ 2,345	\$ 2,000	
09-451-4341	Golf Advertising	11,705	10,026	13,500	5,500	7,500	
09-451-4342	Golf Printing	4,576	620	5,000	4,500	4,200	
09-451-4375	Computer Maintenance	898	1,440	2,000	2,907	2,000	
09-451-4420	Golf Memberships and Dues	1,755	1,752	2,000	1,750	2,000	
09-451-4490	Golf General Expense	13,782	14,123	13,500	14,000	14,000	
	Office Expense	\$ 33,975	\$ 29,966	\$ 38,000	\$ 31,002	\$ 31,700	-17%

**EAST HEMPFIELD TOWNSHIP
GOLF COURSE FUND
2016**

ACCOUNT #	DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 PROJECTED	2016 APPROVED	PERCENT CHANGE
09-451-4312	Contracted Golf Services	\$ -	\$ 1,576	\$ 9,000	\$ 6,013	\$ -	
09-451-4314	Golf Legal Services	-	362	-	816	-	
09-451-4373	Janitorial Services	640	2,153	3,750	3,500	3,500	
09-451-4384	Rental of Golf Carts	500	500	600	612	615	
09-451-4454	Golf Security	1,756	1,852	2,000	1,500	2,000	
	Professional Fees / Contracted Services	\$ 2,896	\$ 6,443	\$ 15,350	\$ 12,441	\$ 6,115	-60%
09-451-4321	Golf Telephone / Internet	\$ 4,903	\$ 3,878	\$ 4,250	\$ 4,250	\$ 4,250	
09-451-4322	Golf Course Internet Exps.	1,194	-	-	-	-	
	Communication	\$ 6,097	\$ 3,878	\$ 4,250	\$ 4,250	\$ 4,250	0%
09-451-4361	Golf Utilities	\$ 26,237	\$ 19,018	\$ 16,000	\$ 19,000	\$ 19,000	19%
09-451-4225	Pro Shop Purchases for Resale	\$ -	\$ -	\$ 40,000	\$ 44,125	\$ 37,000	
09-451-4251	Equipment Maintenance & Repairs	1,707	538	2,500	521	1,500	
09-451-4253	Bldg. Maintenance Material & Supply	838	446	2,000	2,000	2,000	
	Repairs, Maintenance, and Supplies	\$ 2,545	\$ 984	\$ 44,500	\$ 46,646	\$ 40,500	-9%
09-451-4740	Golf Equipment Purchase	\$ 1,697	\$ 3,484	\$ 56,000	\$ 51,290	\$ 126,290	
	Capital Expenditures	\$ 1,697	\$ 3,484	\$ 56,000	\$ 51,290	\$ 126,290	126%
	Total Golf Course Operations	\$ 246,185	\$ 240,320	\$ 356,585	\$ 388,072	\$ 460,220	29%

**EAST HEMPFIELD TOWNSHIP
GOLF COURSE FUND
2016**

ACCOUNT #	DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 PROJECTED	2016 APPROVED	PERCENT CHANGE
GOLF COURSE MAINTENANCE							
09-452-4128	Salary - Greens Super	\$ 75,472	\$ 77,736	\$ 78,176	\$ 64,543	\$ 54,325	
09-452-4140	Fulltime Maintenance Staff	109,292	111,780	75,505	84,531	75,174	
09-452-4141	Greens OT	5,739	6,793	6,000	2,500	2,500	
09-452-4147	Part Time Maintenance Staff	51,509	52,517	64,000	65,000	64,000	
	Salaries & Wages	\$ 242,012	\$ 248,826	\$ 223,681	\$ 216,574	\$ 195,999	-12%
09-452-4156	Health / Life / Disability Ins.	\$ 60,297	\$ 62,145	\$ 44,125	\$ 13,148	\$ 39,778	
09-452-4161	FICA Medicare Taxes	18,304	18,845	17,112	16,568	14,994	
09-452-4162	SUI Tax	6,273	5,389	5,200	6,000	3,423	
09-452-4191	Golf Maintenance Uniforms & Shoes	2,397	3,165	2,300	2,500	2,500	
09-452-4465	Golf Training	260	95	500	250	1,000	
	Employee Benefits	\$ 87,531	\$ 89,639	\$ 69,237	\$ 38,466	\$ 61,694	-11%
09-452-4321	Golf Maintenance Telephone	\$ 2,552	\$ 2,513	\$ 2,500	\$ 2,400	\$ 2,500	
	Communication	\$ 2,552	\$ 2,513	\$ 2,500	\$ 2,400	\$ 2,500	0%
09-452-4361	Golf Maintenance Utilities	\$ 6,579	\$ 10,466	\$ 12,000	\$ 10,500	\$ 10,500	-13%
09-452-4221	Fertilizer / Chemicals	\$ 85,568	\$ 87,770	\$ 84,000	\$ 82,500	\$ 79,500	
09-452-4222	Landscaping	3,305	3,365	3,600	4,500	3,600	
09-452-4223	Sand	-	-	2,000	5,000	5,000	
09-452-4224	Seed	6,178	4,900	3,500	3,200	3,500	
09-452-4231	Gasoline	14,108	14,433	12,000	11,300	12,000	
09-452-4251	Golf Equipment - Maintenance	29,949	19,387	28,000	27,000	28,000	
09-452-4255	Golf Cart Maintenance & Repair	9,896	5,993	2,000	1,000	2,000	
09-452-4371	Golf Course Maintenance	34,457	48,351	31,000	29,950	25,500	
09-452-4421	Golf Maintenance Licenses	35	231	250	570	500	
	Repairs, Maintenance, and Supplies	\$ 183,496	\$ 184,430	\$ 166,350	\$ 165,020	\$ 159,600	-4%
09-452-4740	Golf Maintenance Equipment Purchases	39,363	43,282	20,489	20,759	53,835	
	Capital Expenditures	\$ 39,363	\$ 43,282	\$ 20,489	\$ 20,759	\$ 53,835	163%
	Total Golf Maintenance	\$ 561,533	\$ 579,156	\$ 494,257	\$ 453,719	\$ 484,129	-2%

**EAST HEMPFIELD TOWNSHIP
GOLF COURSE FUND
2016**

ACCOUNT #	DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 PROJECTED	2016 APPROVED	PERCENT CHANGE
SNACK BAR / BANQUET							
09-459-4140	Wages - Snack Bar	\$ 21,710	\$ 28,449	\$ 35,000	\$ 27,500	\$ 30,000	
09-459-4145	Salary - Food & Beverage Manager Snack Bar	18,533	19,089	19,007	19,197	19,482	
09-459-4146	Salary - Food & Beverage Manager Banquet	18,538	19,095	19,007	19,203	20,072	
	Salaries & Wages	\$ 58,781	\$ 66,633	\$ 73,014	\$ 65,899	\$ 69,554	-5%
09-459-4156	Health / Life / Disability Ins.	\$ 5,786	\$ 6,036	\$ 6,526	\$ 5,464	\$ 6,813	
09-459-4161	FICA Medicare Taxes	4,475	5,064	5,586	5,041	5,321	
09-459-4162	SUI Tax	2,008	2,362	2,000	2,250	1,647	
09-459-4465	Snack / Banquet Training	65	28	1,000	-	-	
	Employee Benefits	\$ 12,334	\$ 13,490	\$ 15,112	\$ 12,755	\$ 13,780	-9%
09-459-4341	Banquet Advertising	\$ 12,020	\$ 15,619	\$ 10,000	\$ 8,068	\$ 8,000	
09-459-4421	Snack / Banquet License & Fees	812	812	850	850	850	
	Office Expense	\$ 12,832	\$ 16,431	\$ 10,850	\$ 8,918	\$ 8,850	-18%
09-459-4321	Snack Bar Telephone	\$ 741	\$ 642	\$ 700	\$ 700	\$ 700	0%
09-459-4361	Banquet Utilities	\$ 9,696	\$ 19,582	\$ 18,500	\$ 19,500	\$ 19,500	5%
09-459-4213	Snack Bar Material & Supplies	\$ 3,734	\$ 3,662	\$ 4,500	\$ 3,549	\$ 4,500	
09-459-4214	Snack Bar Beer	11,881	14,302	14,000	13,989	14,000	
09-459-4215	Snack Bar Food	16,697	15,336	15,000	14,246	15,000	
09-459-4216	Snack Bar Beverages	2,642	2,823	3,000	2,994	3,200	
09-459-4217	Snack Bar Vending	6,437	6,026	7,000	6,976	7,000	
09-459-4218	Banquet / Beer / Wine / Liquor	7,318	6,453	5,000	5,000	5,000	
	Items for Resale	\$ 48,709	\$ 48,602	\$ 48,500	\$ 46,754	\$ 48,700	0%

**EAST HEMPFIELD TOWNSHIP
GOLF COURSE FUND
2016**

ACCOUNT #	DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 PROJECTED	2016 APPROVED	PERCENT CHANGE
09-459-4319	Contracted - Bartending Staff	\$ -	\$ -	\$ 2,000	\$ 800	\$ 1,500	
09-459-4256	Banquet Materials and Supplies	3,516	3,424	2,000	1,942	2,000	
09-459-4373	Janitorial Services	-	1,903	3,750	3,748	3,750	
09-459-4374	Facilities Equipment / Building Maintenance	16,523	21,939	16,000	19,782	24,000	
	Repairs, Maintenance , and Supplies	\$ 20,039	\$ 27,266	\$ 23,750	\$ 26,272	\$ 31,250	32%
09-459-4430	Taxes - Building	\$ 6,775	\$ 6,903	\$ 6,903	\$ 6,847	\$ 6,847	-1%
09-459-4730	Building Improvements	\$ 39,663	\$ 33,587	\$ 4,500	\$ 6,865	\$ 4,500	
09-459-4740	Banquet Kitchen Equipment	2,941	3,633	2,941	2,941	2,941	
	Capital Expenditures	\$ 42,604	\$ 37,220	\$ 7,441	\$ 9,806	\$ 7,441	0%
	Total Snack Bar / Banquet	\$ 212,511	\$ 236,769	\$ 204,770	\$ 197,452	\$ 206,622	1%
09-459-4921	Golf Course Pension / Liability / Worker's Comp	\$ 36,616	\$ 35,173	\$ 36,228	\$ 24,744	\$ 25,486	-30%
	Total Operating Costs	\$ 1,056,845	\$ 1,091,418	\$ 1,091,840	\$ 1,063,986	\$ 1,176,457	7.7%
	Operating Surplus / (Deficit)	\$ (166,118)	\$ (203,493)	\$ (100,060)	\$ (139,058)	\$ (126,357)	26%
09-451-3921	Transfer from General Fund	100,000	140,000	100,000	200,000	150,000	
	Ending Cash and Investments	\$ 3,486	\$ (60,007)	\$ 10,139	\$ 935	\$ 24,578	142%

East Hempfield Township											
Golf Course Fund											
Long-Range Financial Projections (all \$ stated in thousands)											
Line #		Actual 2011	Actual 2012	Actual 2013	Actual 2014	Estimated 2015	Projected 2016	Projected 2017	Projected 2018	Projected 2019	Growth Assumptions
1	Opening Fund Balance	\$ 227	\$ 96	\$ 69	\$ 3	\$ (60)	\$ 1	\$ 25	\$ 87	\$ 130	
	Revenues										
2	Greens Fees	\$ 525	\$ 593	\$ 545	\$ 512	\$ 517	\$ 549	\$ 560	\$ 571	\$ 583	2% growth
3	Rentals Power Carts	184	213	178	179	174	174	177	181	185	2% growth
4	All Other Golf Operations Revenues	57	72	51	72	103	185	191	196	202	3% growth, 2016 includes driving range
5	Banquet Rental / Caterer	42	43	39	45	53	56	60	65	70	
6	All Other Snack Bar / Banquet Revenues	87	87	78	80	78	86	89	91	94	3% per year
7	Total Revenues	\$ 895	\$ 1,008	\$ 891	\$ 888	\$ 925	\$ 1,050	\$ 1,077	\$ 1,105	\$ 1,133	
8	Overall Growth Rate	-5.2%	12.6%	-11.6%	-0.3%	4.2%	13.5%	2.5%	2.6%	2.6%	
	Expenditures										
9	Operations Labor	\$ 134	\$ 134	\$ 132	\$ 137	\$ 176	\$ 169	\$ 172	\$ 176	\$ 179	(2.5 FT) positions, 2% annually PT staff capped
10	Maintenance Labor	238	245	242	249	217	196	200	204	208	(3 FT) positions, 2% annually, PT staff capped
11	Snack Bar / Banquet Labor	34	62	59	67	66	70	71	73	74	(.5 FT) positions, 2% annually, PT staff capped
12	Fringe Benefits	178	169	178	178	123	164	169	174	179	health plan in transition, striving for cost savings or stability
13	Professional Services	5	1	3	6	12	6	10	10	10	
14	Food and Beverage Costs	47	59	49	49	47	49	49	50	50	1% growth annually
15	Utilities / Maintenance	49	47	46	50	53	54	56	57	59	3% growth annually
16	Golf Course Maintenance Materials / Supplies	163	179	183	184	165	160	165	170	175	3% annually
17	Capital Items	131	131	84	83	82	187	100	100	100	2016 includes driving range/bridges/carts/mowers
18	Debt Service	410	-	-	-	-	-	-	-	-	
19	Pro Shop Costs	-	-	-	-	44	37	37	38	38	2015 includes 10K start up inventory
20	All Other Operating Costs	62	83	81	88	79	84	85	86	87	1% growth annually
21	Total Expenditures	\$ 1,451	\$ 1,110	\$ 1,057	\$ 1,091	\$ 1,064	\$ 1,176	\$ 1,115	\$ 1,137	\$ 1,160	
22	Overall Growth Rate	1.1%	-23.5%	-4.8%	3.2%	-2.5%	10.5%	-5.2%	2.0%	2.0%	
23	Net Income (Loss)	(556)	(102)	(166)	(203)	(139)	(126)	(38)	(32)	(26)	
24	Transfers From General / Capital Reserve Funds	\$ 425	\$ 75	\$ 100	\$ 140	\$ 200	\$ 150	\$ 100	\$ 75	\$ 50	
25	Cash Position Change	\$ (131)	\$ (27)	\$ (66)	\$ (63)	\$ 61	\$ 24	\$ 62	\$ 43	\$ 24	
26	Ending Fund Balance	\$ 96	\$ 69	\$ 3	\$ (60)	\$ 1	\$ 25	\$ 87	\$ 130	\$ 153	

EAST HEMPFIELD TOWNSHIP
CAPITAL RESERVE FUND
2016

ACCOUNT #	DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 PROJECTED	2016 APPROVED	PERCENT CHANGE
Beginning Cash & Investments		\$ 1,252,152	\$ 1,877,904	\$ 2,423,255	\$ 2,631,174	\$ 2,573,323	6.2%
REVENUES							
30-401-3011	Real Estate Tax - Current Year	\$ 423,462	\$ 427,719	\$ 430,350	\$ 430,350	\$ 433,000	
30-401-3012	Real Estate Tax - Prior Year	2,185	2,445	2,445	2,568	2,568	
30-401-3410	Interest Earnings	1,462	1,377	1,000	1,200	1,200	
30-401-3547	Grant - DCNR	-	-	175,000	-	175,000	
30-401-3517	Grant - DEP Stormwater (MS4)	-	-	-	-	117,636	
30-401-3636	Contractor's Bid Payments	750	1,500	-	-	-	
30-401-3800	Dream Park Fundraising	2,500	24,391	75,000	48,000	85,500	
30-401-3820	Refund of Prior Year Expenses	-	105,088	-	-	-	
30-401-3921	Transfer from General Fund	800,000	800,000	800,000	800,000	800,000	
30-401-3922	Transfer from Amos Herr Fund	-	40,687	-	-	-	
30-401-3923	Transfer from Road Improvement Contribution Fund	10,000	83,759	225,095	10,000	25,000	
30-401-3924	Transfer from Mandatory Dedication Fund	-	104,000	-	-	-	
Total Revenues		\$ 1,240,359	\$ 1,590,966	\$ 1,708,890	\$ 1,292,118	\$ 1,639,904	-4%
EXPENDITURES							
30-410-4730	Police Station - Expansion / Renovation	\$ -	\$ -	\$ -	\$ 15,000	\$ 25,000	
30-430-4611	Bridge-S Colebrook / Sylvan	1,403	12,625	5,000	-	-	
30-430-4612	Bridge Repairs / Guide Rail	2,400	3,700	10,000	2,600	75,000	
30-430-4613	Bridge Holland Street	-	-	-	5,000	56,750	
30-430-4614	Bridge Old Rohrerstown Road	-	5,174	20,000	4,326	7,704	
30-430-4617	LED / Signal Upgrades	20,904	13,517	40,000	20,000	40,000	

**EAST HEMPFIELD TOWNSHIP
CAPITAL RESERVE FUND
2016**

ACCOUNT #	DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 PROJECTED	2016 APPROVED	PERCENT CHANGE
30-430-4618	Overlay / Paving Projects	58,581	184,278	400,000	418,000	400,000	
30-430-4642	Centerville Road - South	5,607	-	200,000	-	200,000	
30-430-4643	Centerville Road - North	-	57,777	1,020,000	125,000	1,000,000	
30-430-4644	Traffic Light - Good and Spring Valley	-	745	130,000	-	-	
30-430-4645	Traffic Light - Rt. 72 and Commercial	-	860	140,000	-	-	
30-430-4670	Storm Water Improvements	54,539	121,437	300,000	300,000	325,000	
30-430-4671	DEP Stormwater (MS4)	-	-	-	-	147,045	
30-430-4711	Dream Park Renovations	-	7,952	400,000	42,000	430,000	
30-430-4748	Facility Generator	43,938	2,395	-	-	-	
30-471-4403	Debt Service - State Road Principal	54,002	55,587	48,074	48,074	-	
30-471-4405	Debt Service - Colebrook Bridge Principal	102,401	104,972	107,646	107,646	-	
30-471-4407	Debt Service - Infrastructure Projects Principal	229,269	233,022	236,837	236,837	240,714	
30-472-4404	Debt Service - State Road Interest Expense	3,934	2,350	670	670	-	
30-472-4406	Debt Service - Colebrook Bridge Interest Expense	6,708	4,137	1,463	1,463	-	
30-472-4408	Debt Service - Infrastructure Projects Interest Expense	30,921	27,168	23,353	23,353	19,476	
Total Expenses		\$ 614,607	\$ 837,696	\$ 3,083,043	\$ 1,349,969	\$ 2,966,689	-4%
Net Income (Loss)		\$ 625,752	\$ 753,270	\$ (1,374,153)	\$ (57,851)	\$ (1,326,785)	-3%
Ending Cash & Investments		\$ 1,877,904	\$ 2,631,174	\$ 1,049,102	\$ 2,573,323	\$ 1,246,538	

East Hempfield Township Capital Reserve Fund

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

Line #		Actual 2011	Actual 2012	Actual 2013	Actual 2014	Estimated 2015	Projected 2016	Projected 2017	Projected 2018	Projected 2019	Growth Assumptions
1	Opening Fund Balance	\$ 1,980	\$ 1,305	\$ 1,252	\$ 1,878	\$ 2,631	\$ 2,573	\$ 1,247	\$ (1,641)	\$ (2,701)	
	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	
	<i>Average Residential Tax Increase: Home assessed @ 194,402 for 2016</i>										
5		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
6	Real Estate Taxes	\$ 418	\$ 425	\$ 427	\$ 430	\$ 433	\$ 436	\$ 442	\$ 449	\$ 456	
7	Interest Earnings	2	2	1	1	1	1	1	1	1	
8	Grant - DCNR	-	-	-	-	-	175	-	-	-	2016 - DCNR Grant for Dream Park Renovation
9	Grant - DEP	-	-	-	-	-	118	400	800	800	2016 - 80% DEP Grant, 2017-2019 future grants ?
9	Infrastructure Loan Proceeds	2,400	-	-	-	-	-	-	-	-	2011 PIB refinancing of bank loan
10	Transfer from Road Improvement Fund	64	5	10	84	10	25	25	25	25	
11	Transfer from Mandatory Dedication/Amos Herr Funds	-	-	-	145	-	-	-	-	-	fund transfers for "Dream Park" improvements
12	Dream Park Fund Raising	-	-	3	24	48	85	-	-	-	public / private efforts
13	Other Revenues	31	-	-	107	-	-	-	-	-	2014 bridge reimbursement
14	Total Revenues	\$ 2,915	\$ 432	\$ 441	\$ 791	\$ 492	\$ 840	\$ 868	\$ 1,275	\$ 1,282	
15	Overall Growth Rate	11.2%	-85.2%	2.1%	79.4%	-37.8%	70.7%	3.3%	47.0%	0.5%	
	Expenditures										
16	Road Reconstruction / Paving Projects / Facilities	\$ 124	\$ 70	\$ 67	\$ 264	\$ 430	\$ 739	\$ 656	\$ 735	\$ 710	various road and bridge projects
17	Traffic Signals	24	1	21	15	20	40	40	40	40	battery backups for traffic signals
18	Stormwater Improvements	114	32	55	121	300	325	300	300	300	on-going needs
19	DEP Stormwater (MS4)	-	-	-	-	-	147	500	1,000	1,000	anticipate significant MS4 project costs
20	Park Improvements	-	-	-	8	42	430	-	-	-	reconstruct - "Dream Park" area of Amos Herr park
21	Debt Service	2,903	422	427	427	418	260	260	260	260	as scheduled, includes - 2011 payoff PNC loan
22	Centerville Road Project - North	-	-	-	-	125	1,000	-	-	-	Centerville Road (North) project
23	Police Station - Expansion / Renovation	-	-	-	-	15	25	2,000	-	-	upgrade to police station / admin building
24	All Other Costs	-	-	45	3	-	-	-	-	-	
25	Total Expenditures	\$ 3,165	\$ 525	\$ 615	\$ 838	\$ 1,350	\$ 2,966	\$ 3,756	\$ 2,335	\$ 2,310	
26	Overall Growth Rate	26.2%	-83.4%	17.1%	36.3%	61.1%	119.7%	26.6%	-37.8%	-1.1%	
27	Net Income (Loss)	\$ (250)	\$ (93)	\$ (174)	\$ (47)	\$ (858)	\$ (2,126)	\$ (2,888)	\$ (1,060)	\$ (1,028)	
28	Transfers From (To)	\$ (425)	\$ 40	\$ 800	\$ 800	\$ 800	\$ 800	\$ -	\$ -	\$ -	Options for future funding of projects: 1. Continued General Fund support if available? 2. Project loans (example \$2M, 15yrs = \$160K/yr pmt) 3. Real Estate millage increase (1/10 mil = \$216K) 4. Any combination of the above options
29	Cash Position Change	\$ (675)	\$ (53)	\$ 626	\$ 753	\$ (58)	\$ (1,326)	\$ (2,888)	\$ (1,060)	\$ (1,028)	
30	Ending Fund Balance	\$ 1,305	\$ 1,252	\$ 1,878	\$ 2,631	\$ 2,573	\$ 1,247	\$ (1,641)	\$ (2,701)	\$ (3,729)	

**East Hempfield Township
TRASH/RECYCLING FUND
2016**

ACCOUNT #	DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 PROJECTED	2016 APPROVED	PERCENT CHANGE
Beginning Cash & Investments		\$ 671,520	\$ 764,001	\$ 790,419	\$ 760,102	\$ 727,197	-8%
REVENUES							
06-426-3410	Interest Earnings	\$ 3,135	\$ 1,838	\$ 1,500	\$ 2,400	\$ 3,000	
06-426-3541	State Grants	69,463	69,129	69,463	69,463	69,463	
06-426-3640	Quarterly Tipping Fee Rebate	64,775	65,030	64,000	64,000	64,000	
06-426-3641	Trash/Recyclables	1,383,258	1,384,876	1,286,000	1,325,000	1,252,430	
06-426-3642	Grass Bags	24,395	12,981	12,000	12,000	12,000	
06-426-3643	Tags-Extra Trash (Yellow)	6,180	5,461	6,000	5,500	5,500	
06-426-3644	Tags-Oversized (Red)	7,012	7,468	7,000	7,200	7,200	
06-426-3645	Tags-Appliance (Green)	1,100	870	1,250	1,000	1,000	
06-426-3646	Tags-Tire (Purple)	58	44	100	50	50	
06-426-3647	Recycle Buckets	1,078	1,256	-	200	200	
Total Revenues		\$ 1,560,454	\$ 1,548,952	\$ 1,447,313	\$ 1,486,813	\$ 1,414,843	-2%
EXPENSES							
06-426-4314	Legal Services	\$ 8,355	\$ 6,797	\$ 10,000	\$ 8,000	\$ 10,000	
06-426-4325	Postage	6,000	5,700	5,500	6,000	6,000	
06-426-4341	Advertising/Bids	-	183	-	-	-	
06-426-4342	Printing Tags and Bags	6,862	9,800	12,750	12,000	14,000	
06-426-4343	Recycle Buckets	3,784	4,431	5,370	5,697	8,000	

**East Hempfield Township
TRASH/RECYCLING FUND
2016**

ACCOUNT #	DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 PROJECTED	2016 APPROVED	PERCENT CHANGE
06-426-4375	Trash Billing System	730	8,611	7,500	5,500	7,500	
06-426-4452	Waste Disposal Fees	678,338	681,360	700,603	695,000	678,828	
06-426-4453	Tipping Fees-Trash	483,297	489,396	510,000	475,000	510,000	
06-426-4465	Recycling Education	-	-	5,000	2,500	5,000	
06-426-4490	Bank Fees	6,846	6,470	8,000	7,000	8,000	
06-426-4531	Administrative Reimb-Gen Fund	78,033	80,530	82,543	85,871	88,447	
06-431-4251	Vehicle Repair-Leaf Collection	4,329	7,922	5,000	6,000	5,000	
06-431-4310	Contracted Servs-Leaf	152,410	164,951	160,000	165,000	165,000	
06-431-4381	Dump Site Rent-Leaf Collection	400	13,055	7,500	7,500	7,500	
06-431-4740	Equipment Purchase	38,589	73,645	42,500	38,650	33,000	
Total Expenses		\$ 1,467,973	\$ 1,552,851	\$ 1,562,266	\$ 1,519,718	\$ 1,546,275	-1%
Net Income (Loss)		\$ 92,481	\$ (3,899)	\$ (114,953)	\$ (32,905)	\$ (131,433)	14%
Ending Cash & Investments		\$ 764,001	\$ 760,102	\$ 675,466	\$ 727,197	\$ 595,765	-12%

East Hempfield Township
Trash / Recycling Fund

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

<u>Line #</u>		<u>Actual 2011</u>	<u>Actual 2012</u>	<u>Actual 2013</u>	<u>Actual 2014</u>	<u>Estimated 2015</u>	<u>Projected 2016</u>	<u>Projected 2017</u>	<u>Projected 2018</u>	<u>Projected 2019</u>	<u>Growth Assumptions</u>
1	Opening Fund Balance	\$ 486	\$ 633	\$ 672	\$ 764	\$ 760	\$ 727	\$ 596	\$ 437	\$ 296	
	Revenues										
2	Interest Earnings	\$ 1	\$ 3	\$ 3	\$ 2	\$ 2	\$ 3	\$ 3	\$ 3	\$ 3	
3	Trash / Recycling Fees	1,424	1,444	1,383	1,385	1,325	1,252	1,265	1,277	1,290	\$42.50 qtrly/\$150 yearly, 1% natural growth
4	Tags/Bags/Buckets for Recycable Materials	45	42	40	28	27	27	27	27	27	
5	State Grants	100	48	69	69	69	69	69	69	69	recycling performance grant
6	Quarterly Tipping Fee Rebate	69	67	65	65	64	64	64	64	64	level effort
7	Total Revenues	\$ 1,639	\$ 1,604	\$ 1,560	\$ 1,549	\$ 1,487	\$ 1,415	\$ 1,428	\$ 1,440	\$ 1,453	
8	Overall Growth Rate	4.7%	-2.1%	-2.7%	-0.7%	-4.0%	-4.8%	0.9%	0.9%	0.9%	
	Expenditures										
9	Waste Disposal Fees	\$ 714	\$ 754	\$ 678	\$ 681	\$ 695	\$ 679	\$ 699	\$ 720	\$ 742	3% growth out years
10	Tipping Fees - Trash	503	497	483	489	475	510	510	510	510	level cost
11	Leaf Recyclable Costs	143	171	157	186	179	178	187	196	206	5% growth 2017-2019
12	Recycling Equipment Purchases	18	26	39	74	39	33	40	-	-	
13	All Other Operating Costs	114	117	111	123	132	146	150	155	160	3% growth
14	Total Expenditures	\$ 1,492	\$ 1,565	\$ 1,468	\$ 1,553	\$ 1,520	\$ 1,546	\$ 1,587	\$ 1,581	\$ 1,618	
15	Overall Growth Rate	3.3%	4.9%	-6.2%	5.8%	-2.1%	1.7%	2.6%	-0.3%	2.3%	
16	Net Income (Loss)	147	39	92	(4)	(33)	(131)	(159)	(141)	(165)	
17	Ending Fund Balance	\$ 633	\$ 672	\$ 764	\$ 760	\$ 727	\$ 596	\$ 437	\$ 296	\$ 131	

East Hempfield Township
LIQUID FUELS FUND
2016

ACCOUNT #	DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 PROJECTED	2016 APPROVED	PERCENT CHANGE
	Beginning Cash & Investments	\$ 118,941	\$ 70,896	\$ 116,231	\$ 106,535	\$ 48,132	-59%
REVENUES							
35-430-3410	Interest Earnings	\$ 964	\$ 750	\$ 750	\$ 1,000	\$ 1,000	
35-430-3573	State Allocation	540,664	588,865	645,050	651,327	749,012	
35-430-3574	State Rd Turnback Payments	3,720	3,720	3,720	3,720	3,720	
35-430-3800	Misc. Revenue	1,431	23,092	-	-	-	
	Total Revenues	\$ 546,779	\$ 616,427	\$ 649,520	\$ 656,047	\$ 753,732	16%
EXPENDITURES							
35-430-4740	Equipment Purchase	\$ 36,700	\$ -	\$ -	\$ -	\$ -	
35-433-4361	Signs & Signals - Utilities	13,317	13,755	14,000	14,000	14,000	
35-433-4372	Signs & Signals - Repairs	60,197	71,076	60,000	55,000	60,000	
35-434-4361	Street Lighting	132,848	135,534	135,000	135,000	135,000	
35-438-4370	Line Marking & Painting	45,692	52,266	50,000	54,250	55,000	
35-438-4377	Crack Sealing	6,070	8,157	6,500	6,200	6,500	
35-439-4618	Paving Projects	300,000	300,000	450,000	450,000	475,000	
	Total Expenses	\$ 594,824	\$ 580,788	\$ 715,500	\$ 714,450	\$ 745,500	4%
	Net Income (Loss)	\$ (48,045)	\$ 35,639	\$ (65,980)	\$ (58,403)	\$ 8,232	-112%
	Ending Cash & Investments	\$ 70,896	\$ 106,535	\$ 50,251	\$ 48,132	\$ 56,364	12%

East Hempfield Township

Liquid Fuels Fund

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

Line #		Actual 2011	Actual 2012	Actual 2013	Actual 2014	Estimated 2015	Projected 2016	Projected 2017	Projected 2018	Projected 2019	Growth Assumptions
1	Opening Fund Balance	\$ 120	\$ 87	\$ 119	\$ 71	\$ 106	\$ 48	\$ 56	\$ 54	\$ 50	
	Revenues										
2	Interest Earnings	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	
3	MV Tax Allocation	517	551	541	588	651	749	810	890	975	state aid for 112 miles of township roads
4	Turnback Program	4	4	4	4	4	4	4	4	4	constant - for 1 mile of state roads
5	Other Revenues	-	-	1	23	-	-	-	-	-	
6	Total Revenues	\$ 522	\$ 556	\$ 547	\$ 616	\$ 656	\$ 754	\$ 815	\$ 895	\$ 980	
7	Overall Growth Rate	0.8%	6.5%	-1.6%	12.6%	6.5%	14.9%	8.1%	9.8%	9.5%	
	Expenditures										
8	Street Lights - Electric	\$ 147	\$ 123	\$ 133	\$ 136	\$ 135	\$ 135	\$ 138	\$ 141	\$ 144	
9	Traffic Signals - Electric	17	14	13	14	14	14	14	14	14	
10	Signs & Signals - Repairs	96	58	60	71	55	60	62	64	66	3% growth out years
11	Paving Projects	261	250	300	300	450	475	550	625	700	annual effort
12	All Other Operating Costs	34	79	89	60	60	62	54	55	57	3% growth out years
13	Total Expenditures	\$ 555	\$ 524	\$ 595	\$ 581	\$ 714	\$ 746	\$ 817	\$ 899	\$ 980	
14	Overall Growth Rate	8.4%	-5.6%	13.5%	-2.4%	22.9%	4.5%	9.6%	10.0%	9.1%	
15	Net Income (Loss)	(33)	32	(48)	35	(58)	8	(2)	(4)	(0)	
16	Ending Fund Balance	\$ 87	\$ 119	\$ 71	\$ 106	\$ 48	\$ 56	\$ 54	\$ 50	\$ 49	

EAST HEMPFIELD TOWNSHIP
FIRE SERVICES FUND
2016

ACCOUNT #	DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 PROJECTED	2016 APPROVED	PERCENT CHANGE
Beginning Cash & Investments		\$ 29,893	\$ 62,974	\$ 53,814	\$ 53,846	\$ 81,163	51%
REVENUES							
18-411-3410	Interest Earnings	\$ 21	\$ 20	\$ 25	\$ 25	\$ 25	
18-411-3921	Transfer from General Fund	572,714	500,000	500,000	500,000	450,000	
Total Revenues		\$ 572,735	\$ 500,020	\$ 500,025	\$ 500,025	\$ 450,025	-10%
EXPENDITURES							
18-411-4231	Fire Companies Fuel	\$ 20,007	\$ 18,987	\$ 25,000	\$ 18,000	\$ 22,500	
18-411-4352	Fire Company Insurances	33,292	34,766	35,000	38,374	40,000	
18-411-4354	Fire Companies Worker's Comp Insurance	-	40,469	44,391	28,440	37,254	
18-411-4361	Fire Company Utilities	36,792	53,775	60,000	50,000	60,000	
18-411-4600	Hempfield Fire - Bldg	86,535	6,393	-	-	-	
18-411-4601	East Petersburg Fire - Truck	12,000	-	-	-	-	
18-411-4602	East Petersburg Fire - Pumper	15,000	15,000	10,000	10,000	-	
18-411-4603	East Petersburg Fire - Rescue Unit	-	21,660	21,660	21,660	21,660	
18-411-4604	Rohrerstown Fire - Ladder Truck	77,406	77,406	77,406	77,406	77,406	
18-411-4605	Rohrerstown Fire Co. - Bldg Loan	203,544	185,614	173,751	173,751	169,206	
18-411-4606	Rohrerstown Fire Co. - 2011 Truck	55,078	55,078	55,078	55,078	55,078	
Total Expenses		\$ 539,654	\$ 509,148	\$ 502,286	\$ 472,709	\$ 483,104	-4%
Net Income (Loss)		\$ 33,081	\$ (9,128)	\$ (2,261)	\$ 27,316	\$ (33,079)	1363%
Ending Cash & Investments		\$ 62,974	\$ 53,846	\$ 51,553	\$ 81,163	\$ 48,084	-7%

**East Hempfield Township
Fire Services Existing Loan Obligations (2016 - 2021)**

	<u>East Petersburg Fire Co.</u>	<u>Rohrerstown Fire Co.</u>			<u>Annual Cost</u>
<u>Year</u>	<u>Rescue</u>	<u>Building</u>	<u>Ladder</u>	<u>Pumper</u>	
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	\$ 64,980	\$ 392,369	\$ 154,812	\$ 330,468	\$ 942,629

**EAST HEMPFIELD TOWNSHIP
EQUIPMENT RESERVE FUND
2016**

ACCOUNT #	DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 PROJECTED	2016 APPROVED	PERCENT CHANGE
	Beginning Cash & Investments	\$ 307,853	\$ 308,567	\$ 116,486	\$ 122,733	\$ 107,478	-8%
REVENUES							
31-410-3410	Interest Earnings	\$ 714	\$ 935	\$ 300	\$ 100	\$ 100	
	Total Revenues	\$ 714	\$ 935	\$ 300	\$ 100	\$ 100	-67%
EXPENDITURES							
31-410-4740	Capital Equipment	\$ -	\$ 186,769	\$ 16,500	\$ 15,355	\$ 45,000	
	Total Expenses	\$ -	\$ 186,769	\$ 16,500	\$ 15,355	\$ 45,000	173%
	Net Income (Loss)	\$ 714	\$ (185,834)	\$ (16,200)	\$ (15,255)	\$ (44,900)	177%
	Ending Cash & Investments	\$ 308,567	\$ 122,733	\$ 100,286	\$ 107,478	\$ 62,578	-38%

**EAST HEMPFIELD TOWNSHIP
ROAD IMPROVEMENT CONTRIBUTION FUND
2016**

ACCOUNT #	DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 PROJECTED	2016 APPROVED	PERCENT CHANGE
	Beginning Cash & Investments	\$ 488,337	\$ 585,670	\$ 538,526	\$ 543,876	\$ 644,934	20%
REVENUES							
33-414-3410	Interest Earnings	\$ 860	\$ 2,786	\$ 1,500	\$ 1,500	\$ 2,000	
33-414-3830	Contributions - Road Improvements	106,473	39,179	55,000	109,558	-	
	Total Revenues	\$ 107,333	\$ 41,965	\$ 56,500	\$ 111,058	\$ 2,000	-96%
EXPENDITURES							
33-430-4925	Transfer to Capital Reserve Fund	\$ 10,000	\$ 83,759	\$ 225,095	\$ 10,000	\$ 25,000	
	Total Expenses	\$ 10,000	\$ 83,759	\$ 225,095	\$ 10,000	\$ 25,000	-89%
	Net Income (Loss)	\$ 97,333	\$ (41,794)	\$ (168,595)	\$ 101,058	\$ (23,000)	-86%
	Ending Cash & Investments	\$ 585,670	\$ 543,876	\$ 369,931	\$ 644,934	\$ 621,934	68%

EAST HEMPFIELD TOWNSHIP
MANDATORY DEDICATION FUND
2016

ACCOUNT #	DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 PROJECTED	2016 APPROVED	PERCENT CHANGE
	Beginning Cash & Investments	\$ 104,110	\$ 104,143	\$ 2,153	\$ 2,152	\$ 57,837	2586%
REVENUES							
34-414-3410	Interest Earnings	\$ 33	\$ 9	\$ -	\$ 25	\$ 25	
34-414-3830	Mandatory Dedication Fees	-	2,000	-	55,660	20,000	
	Total Revenues	\$ 33	\$ 2,009	\$ -	\$ 55,685	\$ 20,025	n / a
EXPENDITURES							
34-430-4925	Transfer to Capital Reserve Fund	\$ -	\$ 104,000	\$ -	\$ -	\$ -	
	Total Expenses	\$ -	\$ 104,000	\$ -	\$ -	\$ -	n / a
	Net Income (Loss)	\$ 33	\$ (101,991)	\$ -	\$ 55,685	\$ 20,025	n / a
	Ending Cash & Investments	\$ 104,143	\$ 2,152	\$ 2,153	\$ 57,837	\$ 77,862	3516%

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>
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	\$ 57,495	\$ 1,308,503	\$ 1,365,998

East Hempfield Township - Salaries / Wages and Staffing Levels

<u>Salaries and Wages</u>	<u>Budget 2015</u>	<u>Budget 2016</u>	<u>Fulltime Positions</u>	<u>Parttime Positions</u>
<u>General Fund - Nonuniformed</u>				
General Government	\$ 251,654	\$ 258,267	3	1
Finance	165,564	171,115	3	0
Police Administrative	148,534	155,868	4	0
Planning and Development	296,803	301,743	5	0
Public Works	573,887	596,378	11	0
	<u>\$ 1,436,442</u>	<u>\$ 1,483,371</u>	<u>26</u>	<u>1</u>
<u>Golf Course - Nonuniformed</u>				
Pro Shop	\$ 133,909	\$ 169,022	2	13
Greenskeeping	223,681	195,999	3	9
Snack Bar/Banquet	73,014	69,554	1	7
	<u>\$ 430,604</u>	<u>\$ 434,575</u>	<u>6</u>	<u>29</u>
Total Nonuniformed	\$ 1,867,046	\$ 1,917,946	32	30
<u>Uniformed Police Officers</u>	<u>\$ 2,828,594</u>	<u>\$ 2,872,436</u>	<u>34</u>	<u>0</u>
Totals	\$ 4,695,640	\$ 4,790,382	66	30