



2018
BUDGET

2018 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 2017 and departmental goals for 2018.
- 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 2018 are \$18,808,000, reflecting an increase of 3.38 % over the 2017 budgeted revenues.
- Budgeted expenses are projected at \$21,069,000 which represents an increase of 3.06 % compared to 2017.
- It is anticipated that reserve funds in the amount of \$2,260,000 will be needed to meet planned expenditures for 2018.

- 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 \$7,531,000 on December 31, 2018, a decrease of 23.09% from the projected December 31, 2017 balance of \$9,792,000. 2018 includes drawing down approximately \$2,260,000 of reserves to fund capital projects.
- The 2018 proposed budget does not include a tax increase.
- Of all Township revenue sources, Earned Income Tax represents 21.1% and Real Estate Tax 14.9%.
- On the expense side, salaries and wages represent 23.6%, fringe benefits 11.8% and pension costs 4.5%. In total the “employee cost” account for 39.9% of the entire budget for 2018. Capital Improvements represent 29.9% of the total budget for 2018.

General Fund

- The projected opening fund balance for 2018 is \$4,757,000 or 5% more than the \$4,548,000 that was available at the beginning of 2017.
- 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 ten years by \$4,263,000 due to prudent financial management practices. For 2018 revenues are projected to be less than expenditures by \$75,000 with an anticipated ending fund balance of \$3,632,000.
- General Fund revenues are budgeted at \$10,664,000 or 4% higher than 2017, primarily due to some increases in the Act 511 tax revenues.
- As mentioned previously the 2018 budget does not reflect an increase in the real estate tax rate. With the County reassessment changes, the rate is being reduced from 1.32 mills to 1.01 mills in order to stay “revenue neutral”. The General Fund millage is .85 mills with the Capital Reserve Fund receiving the additional .16 mills.

- Act 511 taxes are projected as follows:

Earned income taxes -\$ 4,190,000

Local services taxes - \$ 1,030,000

Realty transfer taxes -\$ 650,000

- The 2018 full-time staffing level reflects a total to 69 positions budgeted (General Fund - 63 and Golf Fund - 6). The General Fund total includes 34 police officers.
- Salaries for non-uniformed employees are projected to increase 3.00%. Police wages are contractually scheduled to increase 3.00%.
- In total the 2018 General Fund expenditure level of \$10,739,000 represents an increase of \$492,000 or 4.8% as compared to the 2017 budget of \$10,247,000 with all departments striving to hold the line on cost increases.
- General Fund capital equipment requests total \$394,000 for 2018.
- For 2018, \$150,000 is earmarked to supplement the Golf Fund to help cover capital purchases and improvements and other operational needs. In addition, \$900,000 is earmarked to supplement the Capital Reserve Fund towards projects costs.

Golf Course Fund

- Revenues for 2018 are projected at \$1,072,000 which is a 1.0% increase over the 2017 budget. Next year's budget includes a new revenue source, driving range fees estimated at \$30,000.
- The golf course operation expense budget of \$456,000 reflects an 0% increase in spending for 2018.
- The golf course maintenance budget is proposed at \$524,000 or a 7% increase for next year.
- The snack bar / banquet expense budget totaling \$235,000 reflects a 3% increase.
- Overall, the total expenditures for 2018 are projected at \$1,215,000 which represents a 3.7% 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.
- The 2018 budget reflects increasing the rate for Township residents. The quarterly rate will be \$47.00 per residential unit. Customers paying annually will pay \$173.00 per year.
- Total revenues are projected at \$1,551,000 for 2018. Customer trash billings generate \$1,397,000 in revenue from our 7,435, customer base. Of the remaining \$155,000 in revenue, \$65,000 represents an annual recycling performance grant from the State.
- 2018 expenses are projected at \$1,561,000 or 1% higher than 2017. The largest components are \$707,000 for refuse collection, \$505,000 for disposal tipping fees and \$189,000 for the fall leaf collection program.

Capital Reserve Fund

- The opening fund balance for 2018 is \$2,709,000 or \$199,000 more than the 2017 opening fund balance.
- The real estate rate for next year will be .16 mills, which will generate \$458,000 in revenue. All other revenues amount to \$3,983,000 (including \$3,440,000 of loan proceeds to fund the Police Station expansion project), for a total of \$4,441,000.
- The debt service associated with this fund will amount to \$477,000 next year.
- The project funding provided for next year totals \$5,769,000 to address the following projects: \$3,200,000 for the police station renovation, \$200,000 for storm water improvements, \$659,000 for paving, \$1,000,000 for the Centerville Road (north) project and \$710,000 for other projects. The total paving budget for next year will equal \$1,159,000, including the \$500,000 appropriated in the Liquid Fuels budget.
- For 2018 \$900,000 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 \$1,804,000.

2018 GOALS

- Exercise strong fiscal management practices to provide a higher than projected opening fund balances in 2019.
- Acquire the funding and complete the upgrade / expansion to the Township's police facility.
- Complete the Centerville Rd – North, road improvement project.
- Continue to address annual Board goals as established in the Township Comprehensive Plan.

2018 GOALS

- Implement the 2018 MS-4 Permit, by starting and completing the design phase of the Pollutant Reduction Program.
- 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 – South Interchange and State Rd Interchange)
- Address storm water issues in several areas of the Township, including Elizabeth Street.

2017 Accomplishments

- ✓ Exercised strong fiscal management practices to provide a higher than projected opening fund balances in 2018.
- ✓ Completed the development of a merit based component to the new performance based evaluation system and implemented the program.
- ✓ Negotiated a new multi-year collective bargaining agreement between the Township and Police Officers.
- ✓ Added a trail system to the “Dream Park” area of the Amos Herr Park.
- ✓ Drafted and submitted the Township’s MS4 Notice of Intent (NOI) to PA DEP for the 2018–2023 MS4 permit.
- ✓ Developed a Master Plan for the Amos Herr Park
- ✓ Upgraded the invoicing process for our 7,400 trash customers and streamlined the payment collection process by implementing a lock box service.
- ✓ Hired a part time Emergency Management Coordinator to help our communications with the three local Fire Departments and various other duties.

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 47% of the total expenditures in this fund. Another major expense, 18% 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 55% of revenues. The earned income tax, of which we receive ½ of the 1%, amounts to \$4,190,000. The local services tax, a \$52 charge to those employed in the Township, amounts to \$1,030,000. The Township assesses .85 mills of real estate tax which accounts for 23% of total revenues. The remainder of the \$10.7 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 \$914,000 in 2018.

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. The funding source is a direct transfer from the General Fund.
- The Equipment Reserve Fund had 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 consisted of interest earnings, however with the purchase of a new Police Records Management System in 2017, this fund was officially exhausted.
- 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 2018, \$6,246,000 is earmarked to fund these efforts.

The annual funding for 2018 consists of real estate tax revenues of \$458,000, \$3,440,00 in loan proceeds and \$543,000 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 \$835,000 projected revenues in 2018, \$500,000 has been budgeted for resurfacing of existing roads. In addition, \$322,000 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 \$1,551,000 for 2018. Customer trash billings generate \$1,397,000 in revenue from our 7,435, customer base. Of the remaining \$154,000 in revenue, \$65,000 represents an annual recycling performance grant from the State.

2018 expenses are projected at \$1,561,000. The largest components are \$707,000 for refuse collection, \$505,000 for disposal tipping fees and \$189,000 for the fall leaf collection program.

**East Hempfield Township
Annual Budget 2018**

EXHIBIT "A"

Approved by the Board on 12/6/17
real estate tax rate @ 1.01 mills

	<u>Actual 2015</u>	<u>Actual 2016</u>	<u>Projected 2017</u>	<u>Budget 2017</u>	<u>Budget 2018</u>	<u>Percent Change</u>
Combined Cash/Investment Balance January 1,	\$ 7,852,317	\$ 8,768,304	\$ 8,336,414	\$ 8,000,473	\$ 9,792,436	22.40%
REVENUES						
General Fund	\$ 10,494,706	\$ 10,471,572	\$ 11,031,612	\$ 10,263,676	\$ 10,663,606	3.9%
Trash/Recycling Fund	1,466,096	1,384,980	1,416,015	1,436,575	1,551,225	8.0%
Golf Course Fund	964,066	1,028,744	1,022,991	1,062,950	1,071,945	0.8%
Fire Services Fund	500,045	450,536	549,950	575,400	225,150	-60.9%
Capital Reserve Fund	522,770	831,685	548,811	4,053,969	4,441,341	9.6%
Equipment Reserve Fund	35	259	140	100	-	-100.0%
Road Improvement Contribution Fund	111,076	29,026	1,195,350	2,800	14,500	417.9%
Mandatory Dedication Fund	55,675	5,161	27,700	5,000	5,200	4.0%
Liquid Fuels Fund	667,813	785,374	804,655	792,824	835,128	5.3%
TOTAL REVENUES	\$ 14,782,282	\$ 14,987,337	\$ 16,597,224	\$ 18,193,294	\$ 18,808,095	3.38%
EXPENDITURES						
General Fund	\$ 8,881,758	\$ 9,239,127	\$ 9,772,799	\$ 10,247,313	\$ 10,738,716	4.8%
Trash/Recycling Fund	1,541,455	1,624,379	1,522,058	1,552,782	1,561,390	0.6%
Golf Course Fund	1,062,117	1,248,954	1,132,998	1,171,417	1,214,927	3.7%
Fire Services Fund	444,816	453,367	587,660	630,617	76,738	-87.8%
Capital Reserve Fund	1,149,841	1,961,085	1,250,540	5,834,485	6,246,122	7.1%
Equipment Reserve Fund	14,823	68,106	40,238	40,238	-	-100.0%
Road Improvement Contribution Fund	10,000	-	75,000	166,175	389,194	134.2%
Mandatory Dedication Fund	-	30,000	-	-	20,000	n/a
Liquid Fuels Fund	761,485	794,209	759,910	799,500	822,000	2.8%
TOTAL EXPENDITURES	\$ 13,866,295	\$ 15,419,227	\$ 15,141,202	\$ 20,442,527	\$ 21,069,087	3.06%
Net Surplus/(Deficit)	\$ 915,987	\$ (431,890)	\$ 1,456,022	\$ (2,249,233)	\$ (2,260,992)	
Combined Cash/Investment Balance, December 31,	\$ 8,768,304	\$ 8,336,414	\$ 9,792,436	\$ 5,751,240	\$ 7,531,444	30.95%

change in ending fund balance 2018 vs. 2017 -23.09%

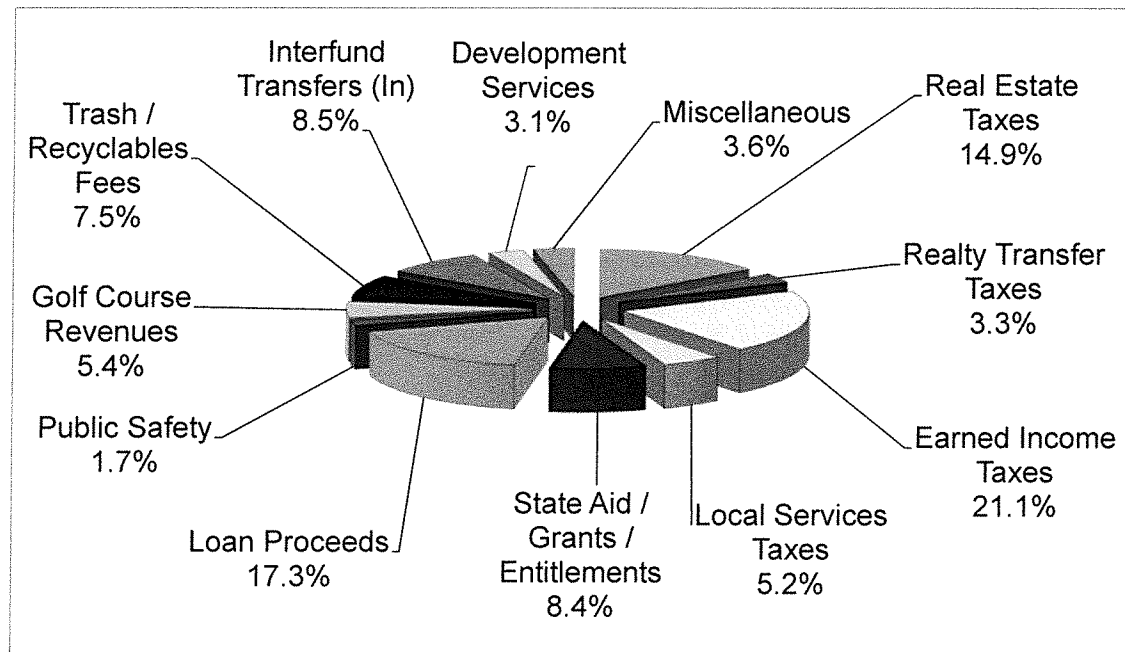
Note : In addition - 2018 Budget includes interfund transfers from General Fund to Golf Fund - \$150,000 / Capital Reserve Fund - \$900,000 .

All Funds Revenue and Expenditure Summary

	General	Golf	Fire Services	Mandatory Dedication	Road Improvement	Capital Reserve	Liquid Fuels	Trash	Memo Total
2018 Opening Balance	\$ 4,756,770	\$ 11,725	\$ 69,592	\$ 60,688	\$ 1,794,328	\$ 2,708,587	\$ 48,773	\$ 341,973	\$ 9,792,436
Revenue Sources									
Real Estate Taxes	\$ 2,491,000	\$ -	\$ -	\$ -	\$ -	\$ 458,511	\$ -	\$ -	\$ 2,949,511
Earned Income Taxes	4,190,000	-	-	-	-	-	-	-	4,190,000
Realty Transfer Taxes	650,000	-	-	-	-	-	-	-	650,000
Local Services Taxes	1,030,000	-	-	-	-	-	-	-	1,030,000
Mandatory Dedication Fees	-	-	-	5,000	-	-	-	-	5,000
Planning / Development Revenues	616,025	-	-	-	10,000	-	-	-	626,025
Public Safety	345,910	-	-	-	-	-	-	-	345,910
Interest	11,500	-	150	200	4,500	16,000	2,400	-	34,750
Golf Course Revenues	-	1,071,945	-	-	-	-	-	-	1,071,945
Trash / Recyclables Fees	-	-	-	-	-	-	-	1,396,825	1,396,825
All Other Trash Revenues	-	-	-	-	-	-	-	89,400	89,400
State Aid / Grants / Entitlements	662,336	-	-	-	-	117,636	832,728	65,000	1,677,700
Miscellaneous	666,835	-	-	-	-	-	-	-	666,835
Loan Proceeds	-	-	-	-	-	3,440,000	-	-	3,440,000
Interfund Transfers (In)	-	150,000	225,000	-	-	1,309,194	-	-	1,684,194
Total Revenues	\$ 10,663,606	\$ 1,221,945	\$ 225,150	\$ 5,200	\$ 14,500	\$ 5,341,341	\$ 835,128	\$ 1,551,225	\$ 19,858,095

**East Hempfield Township
2018 All Funds Revenue Sources**

	2018 Approved	Percent Of Budget
Real Estate Taxes	\$ 2,949,511	14.9%
Realty Transfer Taxes	650,000	3.3%
Earned Income Taxes	4,190,000	21.1%
Local Services Taxes	1,030,000	5.2%
State Aid / Grants / Entitlements	1,677,700	8.4%
Loan Proceeds	3,440,000	17.3%
Public Safety	345,910	1.7%
Golf Course Revenues	1,071,945	5.4%
Trash / Recyclables Fees	1,486,225	7.5%
Interfund Transfers (In)	1,684,194	8.5%
Development Services	626,025	3.1%
Miscellaneous	706,585	3.6%
Total	\$ 19,858,095	100.0%

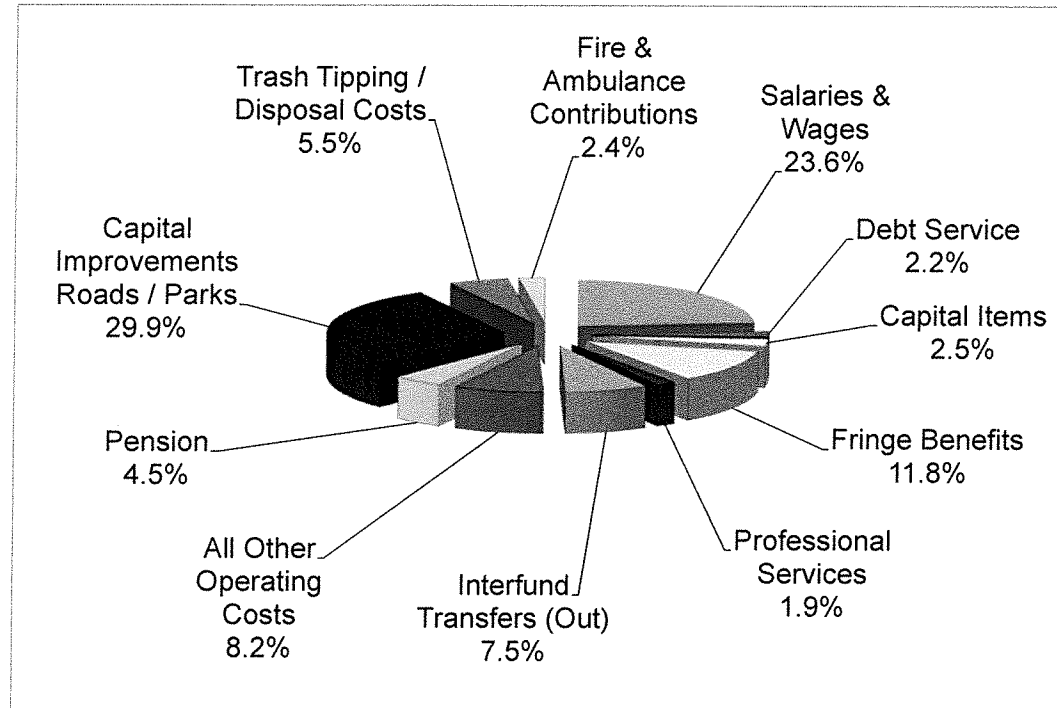


All Funds Revenue and Expenditure Summary

	General	Golf	Fire Services	Mandatory Dedication	Road Improvement	Capital Reserve	Liquid Fuels	Trash	Memo Total
Expenditures									
Salaries & Wages	\$ 4,754,105	\$ 472,670	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,226,775
Fringe Benefits	2,436,609	162,446	-	-	-	-	-	-	2,599,055
Pension Contributions	1,001,616	-	-	-	-	-	-	-	1,001,616
Debt Service	-	-	-	-	-	476,928	-	-	476,928
Capital Equipment / Purchases	394,000	161,882	-	-	-	-	-	2,500	558,382
Fire & Ambulance Contributions	460,450	-	76,738	-	-	-	-	-	537,188
Trash Tipping / Disposal Costs	-	-	-	-	-	-	-	1,211,875	1,211,875
Professional Services	404,000	7,500	-	-	-	-	-	-	411,500
All Other Operating Costs	1,062,936	410,429	-	-	-	-	-	347,015	1,820,380
Capital Improvements Roads / Parks	-	-	-	20,000	-	5,769,194	822,000	-	6,611,194
Interfund Transfers (Out)	1,275,000	-	-	-	389,194	-	-	-	1,664,194
Total Expenditures	\$ 11,788,716	\$ 1,214,927	\$ 76,738	\$ 20,000	\$ 389,194	\$ 6,246,122	\$ 822,000	\$ 1,561,390	\$ 22,119,087
2018 Ending Balance	\$ 3,631,660	\$ 18,743	\$ 218,004	\$ 45,888	\$ 1,419,634	\$ 1,803,806	\$ 61,901	\$ 331,808	\$ 7,531,444

**East Hempfield Township
2018 All Funds Expense Appropriations**

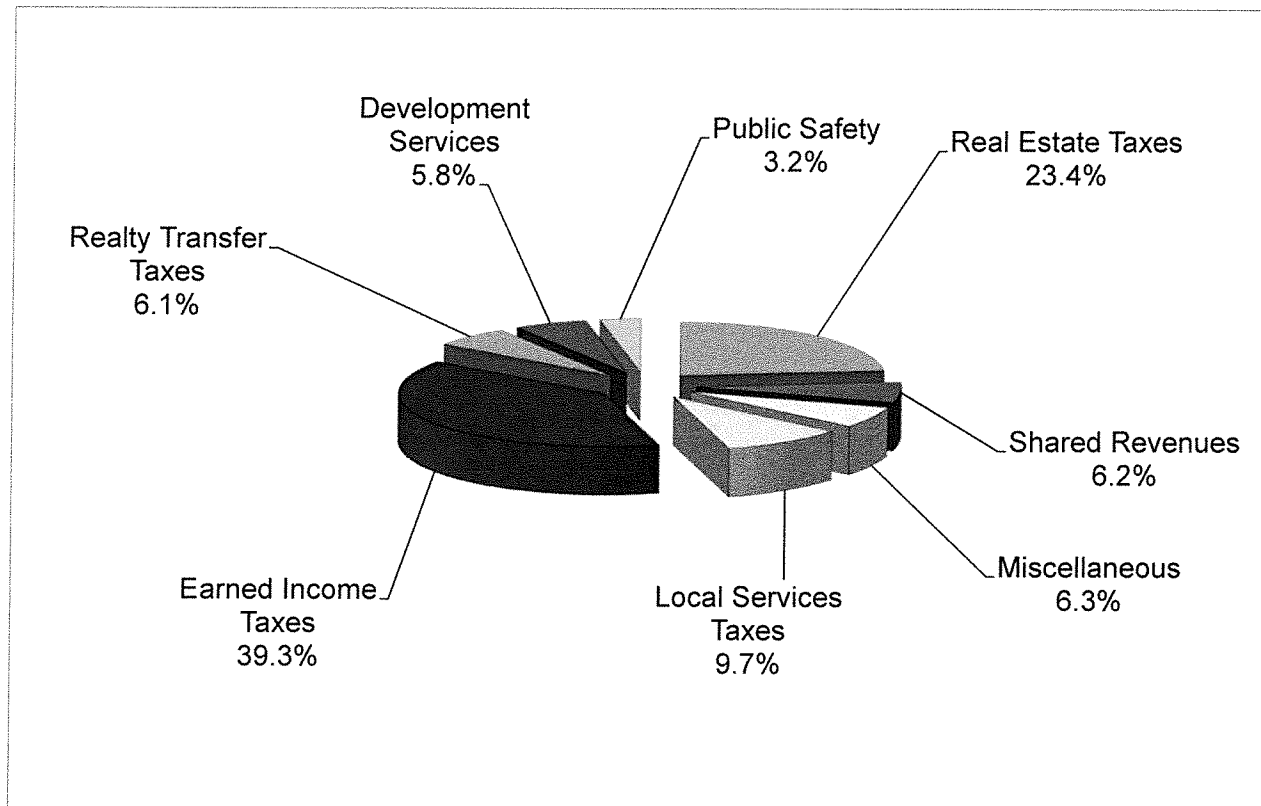
	2018 Approved	Percent Of Budget
Salaries & Wages	\$ 5,226,775	23.6%
Debt Service	476,928	2.2%
Capital Items	558,382	2.5%
Fringe Benefits	2,599,055	11.8%
Professional Services	411,500	1.9%
Interfund Transfers (Out)	1,664,194	7.5%
All Other Operating Costs	1,820,380	8.2%
Pension	1,001,616	4.5%
Capital Improvements Roads / Parks	6,611,194	29.9%
Trash Tipping / Disposal Costs	1,211,875	5.5%
Fire & Ambulance Contributions	537,188	2.4%
Total	\$ 22,119,087	100.0%



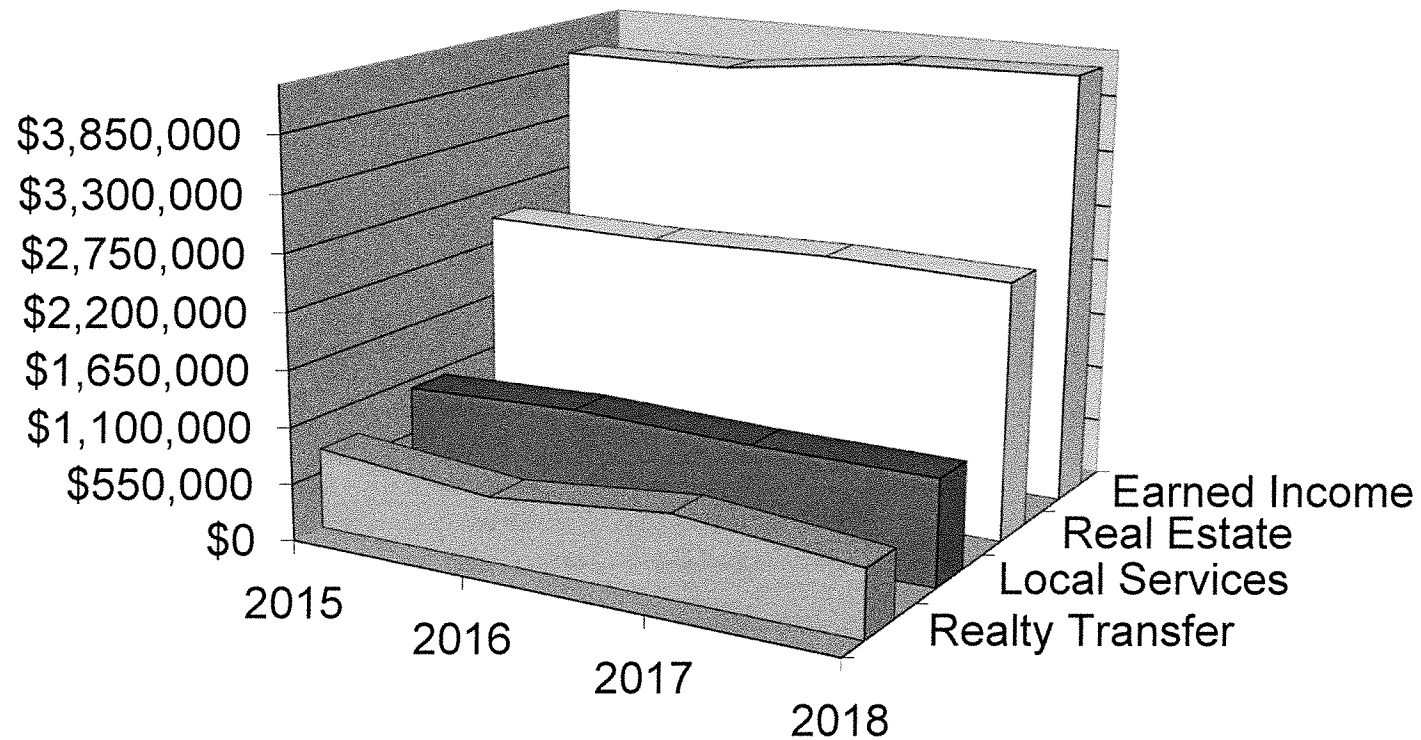
East Hempfield Township										
ALL PRIMARY OPERATING FUNDS - Summary										
Long-Range Financial Projections										
		Actual	Actual	Actual	Actual	Estimated	Projected	Projected	Projected	Projected
Line #		2013	2014	2015	2016	2017	2018	2019	2020	2021
1	Opening Fund Balance	\$ 5,592	\$ 6,198	\$ 7,129	\$ 7,848	\$ 7,482	\$ 7,868	\$ 5,848	\$ 4,260	\$ 2,647
	Revenues									
2	General Fund	\$ 9,579	\$ 10,124	\$ 10,495	\$ 10,472	\$ 11,032	\$ 10,664	\$ 10,773	\$ 10,878	\$ 10,985
3	Golf Fund	891	888	964	1,029	1,023	1,072	1,083	1,094	1,104
4	Capital Reserve Fund	441	791	523	832	549	4,441	526	523	530
5	Trash Fund	1,560	1,552	1,466	1,385	1,416	1,551	1,572	1,593	1,615
6	Highway State Fund	547	617	668	785	805	835	852	868	886
7	Total Revenues	\$ 13,018	\$ 13,972	\$ 14,116	\$ 14,503	\$ 14,825	\$ 18,563	\$ 14,806	\$ 14,956	\$ 15,120
8	Overall Growth Rate	0.0%	7.3%	1.0%	2.7%	2.2%	25.2%	-20.2%	1.0%	1.1%
	Expenditures									
9	General Fund	\$ 8,677	\$ 8,978	\$ 8,881	\$ 9,240	\$ 9,774	\$ 10,739	\$ 10,936	\$ 11,225	\$ 11,525
10	Golf Fund	1,057	1,091	1,062	1,249	1,133	1,215	1,180	1,206	1,232
11	Capital Reserve Fund	615	838	1,150	1,962	1,250	6,246	1,831	1,611	2,551
12	Trash Fund	1,468	1,553	1,542	1,624	1,522	1,561	1,603	1,661	1,687
13	Highway State Fund	595	581	762	794	760	822	845	866	883
14	Total Expenditures	\$ 12,412	\$ 13,041	\$ 13,397	\$ 14,869	\$ 14,439	\$ 20,583	\$ 16,394	\$ 16,569	\$ 17,878
15	Overall Growth Rate	0.0%	5.1%	2.7%	11.0%	-2.9%	42.6%	-20.4%	1.1%	7.9%
16	Net Income (Loss)	606	931	719	\$ (366)	\$ 386	\$ (2,020)	\$ (1,588)	\$ (1,613)	\$ (2,758)
17	Ending Fund Balance	6,198	7,129	7,848	\$ 7,482	\$ 7,868	\$ 5,848	\$ 4,260	\$ 2,647	\$ (112)
18	Suggested Unappropriated Balance	\$ 3,103	\$ 3,260	\$ 3,349	\$ 3,717	\$ 3,610	\$ 5,146	\$ 4,098	\$ 4,142	\$ 4,469
19	Total Excess (Shortfall)	\$ 3,095	\$ 3,869	\$ 4,499	\$ 3,765	\$ 4,258	\$ 702	\$ 161	\$ (1,496)	\$ (4,581)
For 2018 the township anticipates drawing down 26% of the cash reserves to fund operations.										

**East Hempfield Township
2018 General Fund Revenue Sources**

	2018 Approved	Percent Of Budget
Real Estate Taxes	\$ 2,491,000	23.4%
Shared Revenues	662,336	6.2%
Miscellaneous	678,336	6.3%
Local Services Taxes	1,030,000	9.7%
Earned Income Taxes	4,190,000	39.3%
Realty Transfer Taxes	650,000	6.1%
Development Services	616,025	5.8%
Public Safety	345,910	3.2%
Total	\$ 10,663,606	100%



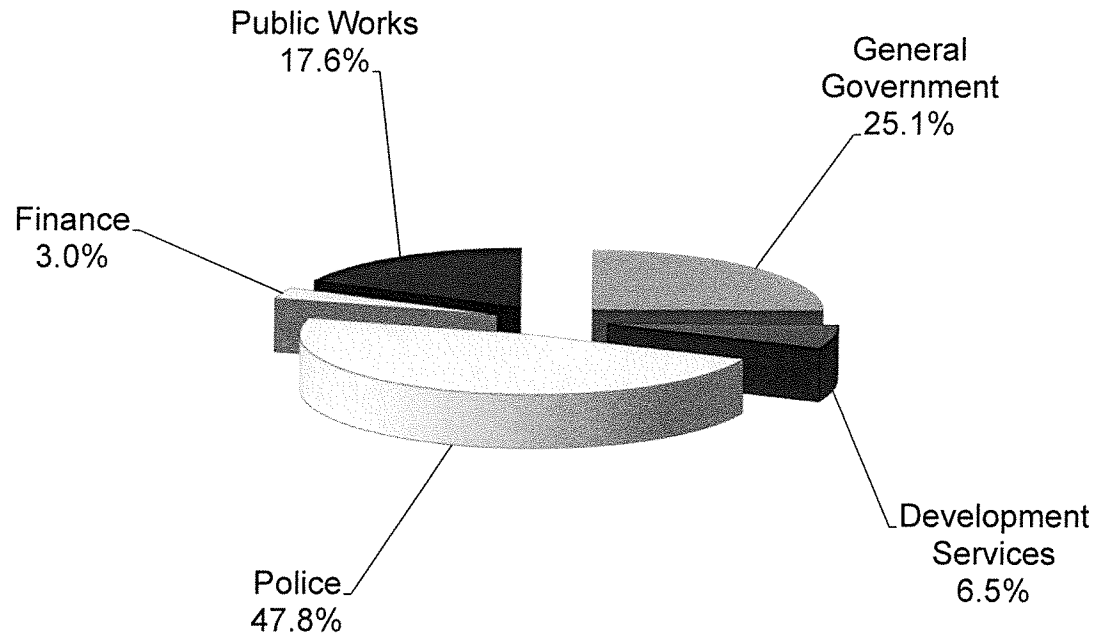
Comparison of General Fund Tax Revenues



<u>Tax</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Realty Transfer	779,248	626,336	800,000	650,000
Local Services	1,014,220	1,077,195	1,030,000	1,030,000
Real Estate	2,459,998	2,452,589	2,509,958	2,491,000
Earned Income	3,962,309	3,960,386	4,150,000	4,190,000

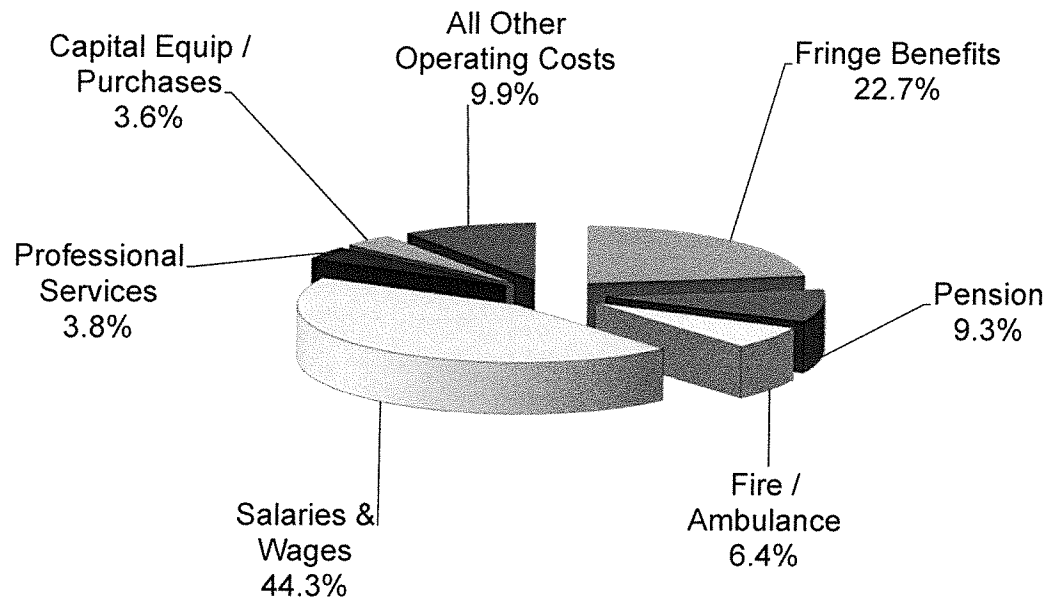
**East Hempfield Township
2018 General Fund Expense Appropriations**

	2018 Approved	Percent Of Budget
General Government	\$ 2,690,820	25.1%
Development Services	697,246	6.5%
Police	5,139,062	47.8%
Finance	318,891	3.0%
Public Works	1,892,698	17.6%
Total	\$ 10,738,716	100%



**East Hempfield Township
2018 General Fund Expenses By Object**

	2018 Approved	Percent Of Budget
Fringe Benefits	\$ 2,437,000	22.7%
Pension	1,002,000	9.3%
Fire / Ambulance	685,000	6.4%
Salaries & Wages	4,754,000	44.3%
Professional Services	404,000	3.8%
Capital Equip / Purchases	394,000	3.6%
All Other Operating Costs	1,062,716	9.9%
Total	\$ 10,738,716	100.0%



Operating Funds Capital Requests for 2018

<u>Fund</u>	<u>Item</u>	<u>2018 Requested</u>
General	Computer / Color Printer / Tablets	10,000
	Administration	10,000
General	Computer	1,500
	Finance	1,500
General	(2) SUV Vehicles	84,000
	Truck with cap	55,000
	(2) Desktop Computers	2,500
	(2) Laptop Computers	4,500
	(4) Body Armor	4,000
	K-9 Equipment	5,000
	Police	155,000
General	Surface Tablets (3)	6,000
	Monitors (4)	2,000
	Office Furniture - (4) chairs	2,000
	Development Services	10,000
General	Road Bank Mower 5 year lease / purchase - year 5	34,274
	2015 Dump Truck 5 year lease / purchase - year 3	30,756
	2016 Dump Truck 5 year lease / purchase - year 3	35,572
	2017 Dump Truck 5 year lease / purchase - year 2	34,207
	2018 Dump Truck 5 year lease / purchase - year 1	34,475
	2018 4WD Vehicle - PW Director	25,216
	2018 Trailer	23,000
	Public Works	217,500
	General Fund Total	394,000
Trash	Other Equipment	2,500
	Trash Fund Total	2,500
Golf	(62) Golf Carts 5 year lease / purchase - year 4	51,290
	Driving Range - Additional Netting	32,250
	Range Ball Machine	7,500
	Pro Shop	91,040
Golf	(2) Greens Mowers and Sprayer 5 year lease / purchase - year 5	20,489
	(3) Irrigation Controllers	13,000
	Zero Turn Mower 3 year purchase - year 1	5,000
	Blower 3 year lease / purchase - year 3	2,513
	(2) Rough Mowers 5 year lease / purchase - year 3	17,840
	Maintenance	58,842
Golf	Ice Machine	5,000
	Projector Equipment	6,000
	Tables	1,000
	Banquet	12,000
	Golf Fund Total	161,882

*** Existing Lease / Purchase Commitment**

**EAST HEMPFIELD TOWNSHIP
GENERAL FUND
2018**

ACCOUNT #	DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 PROJECTED	2018 APPROVED	PERCENT CHANGE
Beginning Cash & Investments		\$ 3,652,563	\$ 4,265,512	\$ 4,406,626	\$ 4,547,957	\$ 4,756,770	8%
REVENUES							
GENERAL GOVERNMENT REVENUES							
REAL ESTATE TAXES							
01-401-3011	Real Estate Tax - Current Year	\$ 2,394,648	\$ 2,402,764	\$ 2,436,000	\$ 2,436,000	\$ 2,417,000	
01-401-3012	Real Estate Tax - Prior Year	14,286	2,817	14,500	13,958	14,000	
01-401-3013	Real Estate Tax - Delinquent	38,430	31,683	30,000	48,000	48,000	
01-401-3016	Real Estate Tax - Interim	12,634	15,324	16,500	12,000	12,000	
Total Real Estate Taxes		\$ 2,459,998	\$ 2,452,589	\$ 2,497,000	\$ 2,509,958	\$ 2,491,000	0%
ACT 511 TAXES							
01-401-3101	Real Estate Transfer Tax	\$ 779,248	\$ 626,336	\$ 625,000	\$ 800,000	\$ 650,000	
01-401-3102	Earned Income Tax - Current	3,962,308	3,960,386	4,000,000	4,150,000	4,190,000	
01-401-3105	Local Services Tax	1,014,220	1,077,195	1,030,000	1,030,000	1,030,000	
Total Act 511 Taxes		\$ 5,755,776	\$ 5,663,917	\$ 5,655,000	\$ 5,980,000	\$ 5,870,000	4%
PERMITS							
01-401-3218	Cable Television Franchise	\$ 420,317	\$ 451,640	\$ 440,000	\$ 480,128	\$ 490,000	
01-430-3630	Road Opening Permits	8,105	7,085	8,000	10,000	10,000	
Total Permits		\$ 428,422	\$ 458,725	\$ 448,000	\$ 490,128	\$ 500,000	12%
INTEREST							
01-401-3410	Interest Earnings	\$ 3,058	\$ 4,558	\$ 6,000	\$ 10,000	\$ 11,500	
Total Interest		\$ 3,058	\$ 4,558	\$ 6,000	\$ 10,000	\$ 11,500	92%
BUILDING INCOME							
01-401-3421	Rent of Land	\$ 13,937	\$ 13,201	\$ 13,571	\$ 13,571	\$ 13,571	
01-401-3422	Rent of Bldgs	710	110	100	100	100	
01-401-3424	Rental of Pavilion	2,175	3,661	2,800	4,800	4,800	
Total Rental Fees		\$ 16,822	\$ 16,972	\$ 16,471	\$ 18,471	\$ 18,471	12%

**EAST HEMPFIELD TOWNSHIP
GENERAL FUND
2018**

ACCOUNT #	DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 PROJECTED	2018 APPROVED	PERCENT CHANGE
SHARED REVENUE							
01-401-3540	Reimbursement from FEMA	\$ -	\$ 96,043	\$ -	\$ -	\$ -	
01-401-3550	Public Utility Realty Tax	9,543	9,676	9,676	8,808	8,808	
01-401-3555	State Aid / Pension	392,083	428,715	428,715	445,060	462,774	
01-401-3554	Alcoholic Beverage Licenses	5,400	4,800	4,800	4,800	4,800	
01-401-3557	Foreign Fire Premium Tax	201,612	200,792	200,792	185,954	185,954	
Total Shared Revenue		\$ 608,638	\$ 740,026	\$ 643,983	\$ 644,622	\$ 662,336	3%
OTHER GENERAL GOVERNMENT							
01-401-3583	Trash / Recycling Administration	\$ 85,871	\$ 88,528	\$ 91,184	\$ 90,791	\$ 93,515	
01-401-3800	Miscellaneous Revenue	29,965	6,932	5,000	6,230	6,000	
01-401-3816	Non-Uniformed Employee Health Contributions	2,840	2,589	3,000	4,104	4,300	
01-401-3817	Reimbursements Insurances / Pension	20,780	37,123	31,000	31,692	31,000	
01-401-3872	Contributions Private Sources	5,660	10,330	2,830	2,750	2,750	
01-401-3910	Sale of General Fixed Assets	5,490	15,650	-	826	-	
01-410-3815	Police Employee Health Contributions	7,174	5,711	4,600	10,320	10,800	
Total Other General Government		\$ 157,780	\$ 166,863	\$ 137,614	\$ 146,713	\$ 148,365	8%
Total General Government Revenues		\$ 9,430,494	\$ 9,503,650	\$ 9,404,068	\$ 9,799,892	\$ 9,701,672	3%
DEVELOPMENT SERVICES REVENUES							
01-414-3610	Subdivisions Permits & Fees	\$ 21,003	\$ 19,398	\$ 20,000	\$ 15,612	\$ 20,000	
01-414-3611	Zoning Permits & Fees	40,287	42,910	32,000	47,725	35,000	
01-414-3612	Hearing Fees	10,100	14,300	10,000	11,250	10,000	
01-414-3613	Sale of Ordinances	246	60	25	-	25	
01-414-3625	Bldg Permits & Fees	515,714	437,908	350,000	575,000	400,000	
01-414-3626	Sewage Permits & Fees	2,510	1,666	1,000	2,045	1,000	
01-414-3628	Storm Water Permits & Fees	66,037	36,458	50,000	110,000	75,000	
01-414-3629	Storm Water Maintenance Fees	62,637	32,758	50,000	110,000	75,000	
Total Planning / Development Revenues		\$ 718,534	\$ 585,458	\$ 513,025	\$ 871,632	\$ 616,025	20%

**EAST HEMPFIELD TOWNSHIP
GENERAL FUND
2018**

ACCOUNT #	DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 PROJECTED	2018 APPROVED	PERCENT CHANGE
PUBLIC SAFETY							
01-410-3311	Vehicle Code Violations	\$ 69,187	\$ 75,896	\$ 75,000	\$ 80,000	\$ 75,000	
01-410-3312	Fines - State & City	13,667	11,902	13,000	13,000	13,000	
01-410-3313	County Court Fines	10,849	9,161	12,500	14,000	13,000	
01-410-3510	Reimbursement - Bur of Justice	1,732	6,412	3,000	3,000	3,000	
01-410-3581	Reimbursement - Lancaster County (DTFO)	81,921	94,900	95,848	97,000	99,910	
01-410-3582	Reimbursement - School Resource	69,194	70,885	72,834	73,088	67,000	
01-410-3620	Sale of Copies - Reports	11,040	11,385	11,000	11,000	11,000	
01-410-3621	Security Permits & Violations	35,330	37,075	35,000	35,000	35,000	
01-410-3622	Special Police Services	13,684	12,562	12,000	12,000	12,000	
01-410-3623	Misc. Police Revenue	13,618	28,720	13,500	20,000	15,000	
01-410-3624	Stray Dog Fees	-	-	100	-	-	
01-410-3631	Parking Violations	1,585	1,755	1,800	1,500	1,500	
01-410-3871	Contribution K-9 Unit	23,871	21,811	1,000	500	500	
Total Public Safety		\$ 345,678	\$ 382,464	\$ 346,583	\$ 360,088	\$ 345,910	0%
Total General Fund Revenues		\$ 10,494,706	\$ 10,471,572	\$ 10,263,676	\$ 11,031,612	\$ 10,663,606	4%

**EAST HEMPFIELD TOWNSHIP
GENERAL FUND
2018**

ACCOUNT #	DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 PROJECTED	2018 APPROVED	PERCENT CHANGE
EXPENDITURES							
GENERAL GOVERNMENT							
01-401-4110	Salaries - Supervisors	\$ 16,500	\$ 16,522	\$ 16,500	\$ 16,500	\$ 16,500	
01-401-4121	Salary - Manager	111,688	115,167	115,370	115,172	118,831	
01-401-4140	Salaries - Administrative Staff	119,893	126,001	126,745	123,932	130,320	
	Salaries and Wages	\$ 248,081	\$ 257,690	\$ 258,615	\$ 255,604	\$ 265,651	3%
01-401-4156	Health / Life / Disability Insurance	\$ 47,171	\$ 49,659	\$ 60,323	\$ 56,183	\$ 68,708	
01-401-4161	FICA Medicare Taxes	18,714	19,351	19,784	19,554	20,322	
01-401-4162	SUI Taxes	1,737	1,414	1,443	1,540	1,440	
01-401-4165	Employee Benefits	10,201	7,564	15,000	8,500	12,000	
01-401-4166	Employee Tuition Reimbursement Expenses	-	-	5,000	3,700	5,000	
01-401-4460	Conventions & Meetings	1,304	2,550	3,000	1,700	4,000	
01-401-4465	Training & Development	2,642	1,288	3,000	2,000	3,000	
01-486-4354	Worker's Comp Insurance	119,704	160,625	165,444	175,100	175,000	
01-487-4163	Municipal Pension Obligation	737,143	930,859	949,696	949,696	959,284	
01-487-4164	Pension - Defined Contribution	14,471	30,881	36,450	36,450	42,332	
	Employee Benefits	\$ 953,087	\$ 1,204,191	\$ 1,259,140	\$ 1,254,423	\$ 1,291,086	3%
01-401-4210	Office Materials & Supplies	\$ 9,764	\$ 8,833	\$ 8,000	\$ 7,500	\$ 8,000	
01-401-4316	Codification Fees	6,191	3,722	15,000	6,000	13,000	
01-401-4325	Postage	11,954	14,939	15,000	10,000	12,000	
01-401-4341	Advertising	13,675	7,282	10,000	10,000	12,000	
01-401-4345	Newsletter	7,720	-	-	2,500	5,500	
01-401-4374	Maint. & Repairs	2,720	3,668	3,000	2,700	3,000	
01-401-4375	Computer Technology	20,081	19,102	20,000	16,000	20,000	
01-401-4386	Equipment Lease	3,293	1,888	2,500	1,900	2,500	
01-401-4420	Dues, Subscriptions & Memberships	5,861	6,513	5,000	6,500	6,500	
01-401-4490	General Expenses	347	359	-	500	500	
01-401-4741	Minor Equipment Purchases	105	1,700	5,000	2,500	8,500	
	Office Expenses	\$ 81,711	\$ 68,006	\$ 83,500	\$ 66,100	\$ 91,500	10%
01-401-4312	Contracted Services	\$ 11,198	\$ 16,306	\$ 10,000	\$ 1,800	\$ 5,000	
01-401-4313	Engineering Services	8,095	7,052	10,000	35,000	30,000	
01-401-4314	Legal Services	38,251	51,302	40,000	30,000	35,000	
01-401-4317	Stenographer's Fees	435	100	1,000	500	1,000	
	Professional Fees	\$ 57,979	\$ 74,760	\$ 61,000	\$ 67,300	\$ 71,000	16%

**EAST HEMPFIELD TOWNSHIP
GENERAL FUND
2018**

ACCOUNT #	DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 PROJECTED	2018 APPROVED	PERCENT CHANGE
01-401-4321	Telephone	\$ 9,606	\$ 6,030	\$ 5,000	\$ 6,000	\$ 6,500	
01-401-4322	Internet Service	1,724	1,575	1,800	1,560	1,800	
	Communication	<u>\$ 11,330</u>	<u>\$ 7,605</u>	<u>\$ 6,800</u>	<u>\$ 7,560</u>	<u>\$ 8,300</u>	<u>22%</u>
01-401-4231	Vehicle Expenses	<u>\$ 5,964</u>	<u>\$ 4,550</u>	<u>\$ 5,000</u>	<u>\$ 5,000</u>	<u>\$ 5,000</u>	<u>0%</u>
01-401-4352	Insurance & Bonding	\$ -	\$ 1,026	\$ 1,200	\$ 1,200	\$ 1,200	
01-486-4353	Liability / Casualty / Property / Equipment	141,622	151,567	144,200	145,000	160,000	
	Insurance & Bonding	<u>\$ 141,622</u>	<u>\$ 152,593</u>	<u>\$ 145,400</u>	<u>\$ 146,200</u>	<u>\$ 161,200</u>	<u>11%</u>
01-401-4430	Real Estate Taxes	<u>\$ 17,692</u>	<u>\$ 17,954</u>	<u>\$ 17,954</u>	<u>\$ 18,098</u>	<u>\$ 18,098</u>	<u>1%</u>
01-411-4140	Salary - Emergency Services Coordinator (Part Time)	\$ -	\$ -	\$ -	\$ 32,891	\$ 45,000	
01-411-4161	FICA Medicare Taxes	-	-	-	2,516	3,443	
01-411-4162	SUI Taxes	-	-	-	-	360	
01-411-4312	Contracted Services	-	-	-	-	25,000	
01-411-4231	Fire Companies Fuel	-	-	-	-	18,000	
01-411-4321	Telephone	-	-	-	-	500	
01-411-4352	Fire Companies Liability Insurance	-	-	-	-	38,500	
01-411-4354	Fire Companies Worker's Comp Insurance	-	-	-	-	38,193	
01-411-4361	Fire Companies Utilities	-	-	-	-	75,000	
01-411-4460	Conventions & Meetings	-	-	-	-	2,500	
01-411-4542	Foreign Fire Insurance	201,612	200,792	200,792	185,954	185,954	
01-411-4544	Fire Scholarships	-	-	-	-	10,000	
01-411-4927	Fire Services - Equip./Bld. Loans	500,000	450,000	575,000	549,000	225,000	
01-412-4543	Contribution - Ambulance Association	12,000	12,000	13,000	13,000	14,000	
01-415-4500	Emergency Management Supplies	-	-	4,000	1,800	4,000	
	Fire & Rescue	<u>\$ 713,612</u>	<u>\$ 662,792</u>	<u>\$ 792,792</u>	<u>\$ 785,161</u>	<u>\$ 685,450</u>	<u>-14%</u>
01-401-4521	Contributions - HARC	\$ 49,868	\$ 49,868	\$ 49,868	\$ 51,535	\$ 51,535	
01-401-4523	A. Herr Farm Improvements	14,000	14,000	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	13,000	14,000	14,000	16,000	
	Contributions - Recreation / Culture	<u>\$ 77,868</u>	<u>\$ 78,868</u>	<u>\$ 79,868</u>	<u>\$ 81,535</u>	<u>\$ 83,535</u>	<u>5%</u>
01-401-4740	Equipment Purchases	<u>\$ 10,169</u>	<u>\$ 40,719</u>	<u>\$ 5,000</u>	<u>\$ 2,478</u>	<u>\$ 10,000</u>	<u>100%</u>
	Total General Government	<u>\$ 2,319,115</u>	<u>\$ 2,569,728</u>	<u>\$ 2,715,069</u>	<u>\$ 2,689,459</u>	<u>\$ 2,690,820</u>	<u>-1%</u>

EAST HEMPFIELD TOWNSHIP
GENERAL FUND
2018

ACCOUNT #	DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 PROJECTED	2018 APPROVED	PERCENT CHANGE
FINANCE							
01-402-4140	Salaries - Finance Staff	\$ 169,162	\$ 175,202	\$ 175,484	\$ 180,045	\$ 185,233	
01-402-4141	Bookkeeper OT	6,534	2,480	750	1,650	1,000	
	Salaries & Wages	\$ 175,696	\$ 177,682	\$ 176,234	\$ 181,695	\$ 186,233	6%
01-402-4156	Health / Life / Disability Insurance	\$ 46,922	\$ 48,850	\$ 59,974	\$ 55,991	\$ 68,331	
01-402-4161	FICA Medicare Taxes	13,188	13,280	13,482	13,900	14,247	
01-402-4162	SUI Taxes	1,422	1,119	1,082	1,082	1,080	
01-402-4465	Training & Development	74	160	1,000	150	1,000	
	Employee Benefits	\$ 61,606	\$ 63,409	\$ 75,538	\$ 71,123	\$ 84,658	12%
01-402-4310	Payroll Services	\$ 6,001	\$ 6,787	\$ 7,000	\$ 7,000	\$ 7,500	
01-402-4374	Maintenance & Repairs	464	242	1,000	250	1,000	
01-402-4375	Computer Maintenance	22,221	12,106	15,000	13,000	15,000	
	Office Expenses	\$ 28,686	\$ 19,135	\$ 23,000	\$ 20,250	\$ 23,500	2%
01-402-4311	Auditing Services	\$ 12,750	\$ 21,500	\$ 21,550	\$ 20,500	\$ 23,000	
	Professional Fees	\$ 12,750	\$ 21,500	\$ 21,550	\$ 20,500	\$ 23,000	7%
01-402-4740	Equipment	\$ -	\$ 1,326	\$ 1,500	\$ 1,935	\$ 1,500	0%
	Total Finance	\$ 278,739	\$ 283,052	\$ 297,823	\$ 295,503	\$ 318,891	7%

**EAST HEMPFIELD TOWNSHIP
GENERAL FUND
2018**

ACCOUNT #	DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 PROJECTED	2018 APPROVED	PERCENT CHANGE
POLICE							
01-410-4124	Salary - Chief	\$ 109,071	\$ 111,971	\$ 114,108	\$ 114,161	\$ 117,644	
01-410-4131	Salaries - Lieutenants	192,960	196,261	199,155	198,974	204,399	
01-410-4132	Salaries - Sergeants	441,012	452,511	459,250	458,728	473,285	
01-410-4133	Salaries - Detectives	172,373	175,665	267,948	179,703	272,161	
01-410-4134	Salaries - Patrolman	1,590,910	1,708,456	1,772,212	1,798,554	1,824,587	
01-410-4143	Police Overtime	188,641	147,338	180,000	180,000	180,000	
	Salaries - Uniformed Officers	\$ 2,694,967	\$ 2,792,202	\$ 2,992,673	\$ 2,930,120	\$ 3,072,076	3%
01-410-4140	Wages- Police Civilians	\$ 152,999	\$ 153,525	\$ 153,374	\$ 156,896	\$ 163,465	
01-410-4141	Police Clerk & Dispatcher OT	189	526	1,000	300	500	
	Salaries and Wages	\$ 153,188	\$ 154,051	\$ 154,374	\$ 157,196	\$ 163,965	6%
01-410-4156	Health / Life / Disability Insurance	\$ 514,447	\$ 553,644	\$ 724,580	\$ 666,097	\$ 848,180	
01-410-4157	Post Retirement Benefits - Current Retirees	184,917	185,164	200,000	168,000	208,000	
01-410-4161	FICA Medicare Taxes	214,776	222,764	240,749	236,180	247,557	
01-410-4162	SUI Taxes	18,378	14,263	13,709	14,250	13,680	
01-410-4192	Uniform Maint. & Upkeep	9,503	5,698	7,000	7,000	7,000	
01-410-4195	Employee Expenses	11,715	12,546	25,000	13,000	15,000	
01-410-4465	Training & Development	15,832	16,009	16,000	15,000	16,000	
01-487-4166	Future Post Employment Benefit Expense	100,000	-	-	-	100,000	
01-487-4168	Post Retirement Health Funding - HRAs	20,250	32,000	36,000	36,000	39,000	
	Employee Benefits	\$ 1,089,818	\$ 1,042,088	\$ 1,263,038	\$ 1,155,527	\$ 1,494,417	18%
01-410-4210	Office Materials & Supplies	\$ 9,106	\$ 8,678	\$ 10,000	\$ 7,000	\$ 10,000	
01-410-4342	Printing	1,197	915	1,000	1,000	1,000	
01-410-4374	Office Maintenance & Repairs	1,635	1,000	1,500	1,000	1,500	
01-410-4375	Computer Technology	11,211	9,294	29,700	30,000	45,000	
01-410-4386	Equipment Lease	1,938	1,071	2,200	1,200	1,500	
01-410-4420	Dues, Subscriptions, & Memberships	4,081	4,669	5,500	4,000	5,000	
01-410-4490	General Expenses	185	70	1,000	50	500	
	Office Expenses	\$ 29,353	\$ 25,697	\$ 50,900	\$ 44,250	\$ 64,500	27%

**EAST HEMPFIELD TOWNSHIP
GENERAL FUND
2018**

ACCOUNT #	DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 PROJECTED	2018 APPROVED	PERCENT CHANGE
01-410-4314	Legal Services / Consulting Fees	\$ 14,895	\$ 17,441	\$ 45,000	\$ 35,000	\$ 15,000	-67%
01-410-4321	Telephone	\$ 13,663	\$ 12,339	\$ 10,000	\$ 10,000	\$ 10,000	
01-410-4322	Police Computer Line	7,030	7,099	7,500	7,500	8,000	
01-410-4327	Radio Maintenance	-	-	3,000	-	3,000	
	Communication	\$ 20,693	\$ 19,438	\$ 20,500	\$ 17,500	\$ 21,000	2%
01-410-4231	Vehicle Fuel	\$ 52,952	\$ 33,355	\$ 55,000	\$ 35,000	\$ 50,000	
01-410-4251	Vehicle Maintenance	28,420	22,672	30,000	20,000	30,000	
	Vehicle Expenses	\$ 81,372	\$ 56,027	\$ 85,000	\$ 55,000	\$ 80,000	-6%
01-410-4242	Guns / Ammunition	\$ 9,968	\$ 7,744	\$ 10,000	\$ 9,000	\$ 10,000	
01-410-4252	Calibrations & Repairs	2,078	2,365	3,200	3,200	3,200	
01-410-4260	Minor Equipment Purchases	11,655	9,640	13,000	10,000	13,000	
01-410-4269	K-9 Maintenance & Training	2,401	2,775	4,800	2,500	3,500	
01-410-4318	Forensic Testing	6,691	8,085	9,000	8,000	9,000	
	Repairs, Maintenance & Supplies	\$ 32,793	\$ 30,609	\$ 40,000	\$ 32,700	\$ 38,700	-3%
01-410-4520	Dog Law Enforcement	\$ 1,720	\$ 2,750	\$ 3,000	\$ 3,000	\$ 3,000	
01-410-4532	Contribution Drug Task Force	23,522	23,522	29,403	29,403	29,403	
01-410-4533	Promotional Materials	1,834	1,331	1,500	1,500	2,000	
	Contributions - Intergovernmental	\$ 27,076	\$ 27,603	\$ 33,903	\$ 33,903	\$ 34,403	1%
01-410-4740	Equipment Purchases	\$ 101,919	\$ 181,898	\$ 109,000	\$ 104,200	\$ 150,000	
01-410-4745	K-9 Equipment / Other Projects	7,230	8,642	5,000	20,000	5,000	
	Capital Purchases	\$ 109,149	\$ 190,540	\$ 113,999	\$ 124,200	\$ 155,000	36%
	Total Police	\$ 4,253,304	\$ 4,355,696	\$ 4,799,388	\$ 4,585,396	\$ 5,139,062	7%

**EAST HEMPFIELD TOWNSHIP
GENERAL FUND
2018**

ACCOUNT #	DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 PROJECTED	2018 APPROVED	PERCENT CHANGE
DEVELOPMENT SERVICES							
01-414-4110	Comp-Zoning Hearing Board	\$ 904	\$ 1,071	\$ 1,225	\$ 1,050	\$ 1,100	
01-414-4140	Salaries - Development Services Staff	292,241	292,631	308,503	286,267	348,944	
01-414-4141	Wages - OT	1,134	1,644	1,000	1,000	1,000	
	Salaries & Wages	\$ 294,279	\$ 295,346	\$ 310,728	\$ 288,317	\$ 351,044	13%
01-414-4156	Health / Life / Disability Insurance	\$ 85,523	\$ 88,931	\$ 109,349	\$ 79,623	\$ 135,937	
01-414-4161	FICA Medicare Taxes	22,106	22,148	23,771	22,056	26,855	
01-414-4162	SUI Taxes	2,366	1,812	1,804	1,804	2,160	
01-414-4465	Training & Development	1,221	5,299	4,800	3,500	5,000	
	Employee Benefits	\$ 111,216	\$ 118,190	\$ 139,723	\$ 106,983	\$ 169,952	22%
01-414-4341	Advertising	\$ 3,505	\$ 4,951	\$ 4,000	\$ 3,677	\$ 4,000	
01-414-4342	Printing	-	165	250	1,409	1,500	
01-414-4375	Computer Technology	17,698	4,901	21,000	19,250	10,000	
01-414-4420	Dues, Subscriptions, & Memberships	1,229	994	1,250	950	1,650	
01-414-4490	General Expenses	1,906	2,255	1,500	1,234	3,500	
	Office Expenses	\$ 24,338	\$ 13,266	\$ 28,000	\$ 26,520	\$ 20,650	-26%
01-414-4321	Telephones	\$ 3,078	\$ 3,006	\$ 3,150	\$ 2,588	\$ 3,100	-2%
01-414-4310	Third Party Consultants / Inspection Fees	\$ 17,896	\$ 9,465	\$ 15,000	\$ 15,233	\$ 15,000	
01-414-4313	Engineering Fees	8,431	8,928	7,500	6,020	17,500	
01-414-4314	Legal Services - Planning	8,108	10,279	10,000	9,383	15,000	
01-414-4315	Legal Services - Zoning	28,235	36,292	35,000	65,000	45,000	
01-414-4317	Stenographer's Fees	1,743	1,877	2,500	2,565	2,500	
01-414-4379	Property Maintenance Expenses	-	-	-	3,000	5,000	
01-414-4324	Storm Water / MS4	72,058	48,961	110,000	75,000	35,000	
01-414-4326	SEO Review / Inspection	2,384	2,506	2,000	2,826	2,500	
01-414-4331	Stormwater Ordinance	-	-	-	4,873	5,000	
	Professional Fees	\$ 138,855	\$ 118,308	\$ 182,000	\$ 183,900	\$ 142,500	-22%
01-414-4740	Equipment Purchases	\$ 26,581	\$ 26,767	\$ 1,000	\$ 8,922	\$ 10,000	900%
	Total Development Services	\$ 598,347	\$ 574,883	\$ 664,601	\$ 617,230	\$ 697,246	5%

**EAST HEMPFIELD TOWNSHIP
GENERAL FUND
2018**

ACCOUNT #	DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 PROJECTED	2018 APPROVED	PERCENT CHANGE
PUBLIC WORKS							
01-430-4140	Wages - Public Works Staff	\$ 549,004	\$ 572,793	\$ 653,173	\$ 651,721	\$ 679,136	
01-430-4141	Public Works OT	34,647	21,840	36,000	15,000	36,000	
	Salaries & Wages	\$ 583,651	\$ 594,633	\$ 689,173	\$ 666,721	\$ 715,136	4%
01-430-4156	Health / Life / Disability Insurance	\$ 181,445	\$ 191,693	\$ 290,417	\$ 272,796	\$ 330,524	
01-430-4161	FICA Medicare Taxes	43,982	44,328	52,722	51,004	54,708	
01-430-4162	SUI Taxes	5,375	4,658	4,690	4,690	4,680	
01-430-4191	Uniforms / Shoes	4,694	6,061	7,000	5,986	7,000	
01-430-4465	Training & Development	598	612	750	1,223	1,200	
	Employee Benefits	\$ 236,094	\$ 247,352	\$ 355,579	\$ 335,700	\$ 398,112	12%
01-430-4341	Advertising & Printing	\$ -	\$ 1,394	\$ 1,000	\$ -	\$ 1,000	
01-430-4367	PA One Call Fees	1,412	1,131	1,200	1,200	1,200	
01-430-4375	Computer Technology	205	386	500	-	1,500	
01-430-4420	Dues, Subscriptions & Memberships	-	739	500	-	500	
01-430-4421	Licenses & Fees	30	280	250	30	250	
	Office Expenses	\$ 1,647	\$ 3,930	\$ 3,450	\$ 1,230	\$ 4,450	29%
01-430-4130	Public Works Temporary Help	\$ -	\$ -	\$ 2,500	\$ -	\$ 2,500	
01-430-4312	Contracted Services - Parks Mowing	43,949	49,685	45,000	45,000	45,000	
01-430-4313	Engineers / Other Contracted Services	180	-	5,000	-	5,000	
01-432-4312	Contractors - Snow Removal	98,984	86,327	100,000	65,000	100,000	
	Professional / Contractors Fees	\$ 143,113	\$ 136,012	\$ 152,500	\$ 110,000	\$ 152,500	0%

**EAST HEMPFIELD TOWNSHIP
GENERAL FUND
2018**

ACCOUNT #	DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 PROJECTED	2018 APPROVED	PERCENT CHANGE
01-430-4321	Telephone	\$ 7,725	\$ 6,797	\$ 6,200	\$ 7,000	\$ 7,000	
01-430-4327	Radio Maintenance	400	109	1,000	-	1,000	
	Communications	\$ 8,125	\$ 6,906	\$ 7,200	\$ 7,000	\$ 8,000	11%
01-430-4231	Vehicle Fuel	\$ 35,120	\$ 20,915	\$ 25,000	\$ 23,500	\$ 25,000	
01-430-4251	Vehicle Maintenance & Repair	48,971	46,189	48,000	25,000	40,000	
	Vehicle Expenses	\$ 84,091	\$ 67,104	\$ 73,000	\$ 48,500	\$ 65,000	-11%
01-430-4361							
	Utilities	\$ 41,051	\$ 38,535	\$ 43,600	\$ 38,000	\$ 41,000	-6%
01-430-4213	Materials & Supplies	\$ 16,327	\$ 13,803	\$ 22,500	\$ 15,000	\$ 17,500	
01-430-4245	Highway Materials	60,195	33,344	65,000	35,000	60,000	
01-430-4249	Road Salt	102,427	37,334	90,000	35,000	90,000	
01-430-4260	Minor Equipment Purchases	9,160	15,269	14,880	10,500	7,500	
01-430-4373	Janitorial Services - Township Buildings	13,354	14,622	16,000	14,634	16,000	
01-430-4374	Maintenance & Repair - Township Buildings	48,644	42,804	51,000	78,000	40,000	
01-430-4378	Maintenance & Repair - Township Parks	-	-	-	-	50,000	
01-432-4251	Snow Removal - Repairs	7,720	3,675	10,000	10,000	10,000	
	Repairs, Maintenance & Supplies	\$ 257,827	\$ 160,851	\$ 269,380	\$ 198,134	\$ 291,000	8%
01-430-4740							
	Equipment Purchases	\$ 76,654	\$ 200,445	\$ 176,550	\$ 179,926	\$ 217,500	23%
	Total Public Works	\$ 1,432,253	\$ 1,455,768	\$ 1,770,432	\$ 1,585,211	\$ 1,892,698	7%

**EAST HEMPFIELD TOWNSHIP
GENERAL FUND
2018**

ACCOUNT #	DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 PROJECTED	2018 APPROVED	PERCENT CHANGE
	TOTAL GENERAL FUND EXPENSES	\$ 8,881,758	\$ 9,239,127	\$ 10,247,313	\$ 9,772,799	\$ 10,738,716	4.8%
	Net Surplus / (Deficit)	\$ 1,612,949	\$ 1,232,445	\$ 16,362	\$ 1,258,814	\$ (75,109)	-559%
	Gross Ending Cash & Investments	\$ 5,265,512	\$ 5,497,957	\$ 4,422,988	\$ 5,806,770	\$ 4,681,661	6%
01-401-4925	Transfers to Capital Reserve Fund	\$ 800,000	\$ 800,000	\$ 900,000	\$ 900,000	\$ 900,000	
01-401-4929	Transfers to Golf Course Fund	200,000	150,000	125,000	150,000	150,000	
	Net Ending Cash & Investments	\$ 4,265,512	\$ 4,547,957	\$ 3,397,988	\$ 4,756,770	\$ 3,631,661	7%

East Hempfield Township											
General Fund											
Long-Range Financial Projections (all \$ stated in thousands)											
Line #		Actual 2013	Actual 2014	Actual 2015	Actual 2016	Estimated 2017	Projected 2018	Projected 2019	Projected 2020	Projected 2021	Growth Assumptions
1	Opening Fund Balance	\$ 3,444	\$ 3,446	\$ 3,652	\$ 4,266	\$ 4,548	\$ 4,756	\$ 3,631	\$ 3,354	\$ 2,892	
	Revenues										
2	Real Estate Taxes	\$ 2,399	\$ 2,427	\$ 2,460	\$ 2,453	\$ 2,510	\$ 2,491	\$ 2,528	\$ 2,566	\$ 2,605	1.5 % natural growth
3	Earned Income Taxes	3,499	3,809	3,962	3,960	4,150	4,190	4,232	4,274	4,317	1% growth
4	Realty Transfer Taxes	601	553	779	626	800	650	650	650	650	
5	Local Services Tax	942	982	1,014	1,077	1,030	1,030	1,035	1,040	1,045	
6	Cable TV Franchise Fees	373	396	420	452	480	490	502	515	528	2.5% natural growth
7	Departmental Earnings - Police	267	360	346	382	360	346	353	360	367	2.0% growth
8	Departmental Earnings - Development Services	526	758	719	585	872	616	625	625	625	
9	State Pension Aid	381	376	392	429	445	463	463	463	463	
10	Gifts and Intergov't Revenues	314	220	217	311	200	200	200	200	200	includes volunteer fire funds- pass thru to fire depts
11	Other Revenues	277	243	186	197	185	188	185	185	185	includes interest, rentals, trash admin fees etc.
12	Total Revenues	\$ 9,579	\$ 10,124	\$ 10,495	\$ 10,472	\$ 11,032	\$ 10,664	\$ 10,773	\$ 10,878	\$ 10,985	
13	Overall Growth Rate	-3.1%	5.7%	3.7%	-0.2%	5.3%	-3.3%	1.0%	1.0%	1.0%	
	Expenditures										
14	Police Dept. - Labor Costs	\$ 2,550	\$ 2,641	\$ 2,695	\$ 2,792	\$ 2,930	\$ 3,072	\$ 3,172	\$ 3,275	\$ 3,381	(34 FT)
15	Public Works Dept. - Labor Costs	544	575	584	595	667	715	733	751	770	total 3.25% including step / longevity increases - out years
16	General Government - Labor Costs	784	823	871	885	883	967	991	1,016	1,041	(13 FT) positions, 2.5% annually
17	Fringe Benefits	1,757	1,787	1,601	1,712	1,938	2,337	2,407	2,479	2,554	(16 FT) positions, 2.5% annually
18	Police Post Retirement Health	300	300	100	-	-	100	100	100	100	3% growth annually
19	Pension Contributions	510	514	751	962	986	1,001	1,041	1,083	1,127	funding OPEB liability
20	Contributions Fire and Rescue	802	715	714	663	785	685	625	625	625	5% annual growth (plus \$200K annually for Police)
21	Professional Services (Legal, Accounting, Engineers)	356	467	368	368	417	405	425	425	425	anticipated new operating / capital item commitments
22	Liability Insurances	131	140	142	153	146	161	166	171	176	annual needs
23	Hwy Street Maintenance	148	185	196	103	105	185	191	196	202	3% annually
24	Buildings Maintenance / Utilities	82	116	103	97	131	147	151	156	161	3% annual growth
25	Vehicle Maintenance	192	196	171	128	109	150	155	159	164	3% annual growth
26	Contributions Recreation / Culture	74	75	78	79	82	84	87	89	92	3% annual growth
27	Capital Items	208	189	223	459	317	394	350	350	350	3% annual growth
28	All Other Operating Costs	239	255	284	244	277	336	343	350	357	annual effort for equipment
29	Total Expenditures	\$ 8,677	\$ 8,978	\$ 8,881	\$ 9,240	\$ 9,774	\$ 10,739	\$ 10,936	\$ 11,225	\$ 11,525	2% annual growth
30	Overall Growth Rate	4.7%	3.5%	-1.1%	4.0%	5.8%	9.9%	1.8%	2.6%	2.7%	
31	Net Income (Loss)	\$ 902	\$ 1,146	\$ 1,614	\$ 1,232	\$ 1,258	\$ (75)	\$ (162)	\$ (347)	\$ (540)	
32	Transfers Out	\$ (900)	\$ (940)	\$ (1,000)	\$ (950)	\$ (1,050)	\$ (1,050)	\$ (115)	\$ (115)	\$ (115)	2018-\$150K golf / \$900K capital projects, out years golf only
33	Cash Position Change	\$ 2	\$ 206	\$ 614	\$ 282	\$ 208	\$ (1,125)	\$ (277)	\$ (462)	\$ (655)	
34	Ending Fund Balance	\$ 3,446	\$ 3,652	\$ 4,266	\$ 4,548	\$ 4,756	\$ 3,631	\$ 3,354	\$ 2,892	\$ 2,237	
35	Suggested Unappropriated Balance	\$ 2,169	\$ 2,245	\$ 2,220	\$ 2,310	\$ 2,444	\$ 2,685	\$ 2,734	\$ 2,806	\$ 2,881	3 Month's Operating Costs
36	Total Excess (Shortfall)	\$ 1,277	\$ 1,408	\$ 2,046	\$ 2,238	\$ 2,313	\$ 946	\$ 620	\$ 85	\$ (644)	

**EAST HEMPFIELD TOWNSHIP
GOLF COURSE FUND
2018**

ACCOUNT #	DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 PROJECTED	2018 APPROVED	PERCENT CHANGE
	Beginning Cash & Investments	\$ (60,007)	\$ 41,942	\$ 26,159	\$ (28,268)	\$ 11,725	-55%
REVENUES							
GOLF COURSE OPERATIONS							
09-451-3667	Golf Lessons	\$ 17,809	\$ 22,243	\$ 28,000	\$ 18,125	\$ 26,450	
09-451-3668	Handicap Fees	2,387	2,597	3,000	1,780	2,100	
09-451-3669	Club Repair	989	1,092	875	1,285	1,450	
09-451-3670	Greens Fees	528,917	535,663	558,500	551,267	550,000	
09-451-3671	Driving Range	-	-	44,500	342	30,000	
09-451-3672	Rentals - Power Carts	179,880	196,903	185,125	185,215	186,145	
09-451-3673	Rentals - Clubs	767	1,045	1,100	1,140	1,200	
09-451-3674	Rentals - Pull Carts	1,361	1,644	2,050	1,460	1,800	
09-451-3675	Season Passes	19,245	51,713	26,250	47,125	51,250	
09-451-3676	Golf Course Booklets	23,670	10,740	12,000	4,360	5,200	
09-451-3677	Pro Shop Sales	39,457	44,427	53,250	54,256	57,550	
09-451-3800	Miscellaneous Revenue	446	391	500	515	500	
09-451-3816	Non-Uniformed Employee Health Contrib.	3,510	5,804	2,800	2,800	2,800	
	Total Golf Course Operations	\$ 818,438	\$ 874,262	\$ 917,950	\$ 869,670	\$ 916,445	0%
SNACK BAR / BANQUET							
09-459-3680	Vending Sales	\$ 11,778	\$ 12,024	\$ 13,000	\$ 12,245	\$ 13,000	
09-459-3681	Food Sales - Snack Bar	25,190	27,942	26,500	27,452	27,000	
09-459-3682	Beverage Sales - Snack Bar	6,858	7,547	6,500	6,612	7,000	
09-459-3683	Beer Sales - Snack Bar	36,097	36,923	36,000	35,785	36,500	
09-459-3684	Snack Sales - Snack Bar	5,954	6,597	7,500	7,585	7,500	
09-459-3685	Bar Revenues	19,806	25,457	16,000	23,695	25,000	
09-459-3687	Bar Tending Fees	2,600	2,264	2,500	2,712	2,500	
09-459-3688	Banquet Rentals	37,345	35,728	37,000	37,235	37,000	
	Total Snack Bar / Banquet	\$ 145,628	\$ 154,482	\$ 145,000	\$ 153,321	\$ 155,500	7%
	Total Revenues	\$ 964,066	\$ 1,028,744	\$ 1,062,950	\$ 1,022,991	\$ 1,071,945	1%

**EAST HEMPFIELD TOWNSHIP
GOLF COURSE FUND
2018**

ACCOUNT #	DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 PROJECTED	2018 APPROVED	PERCENT CHANGE
EXPENDITURES							
GOLF COURSE OPERATIONS							
09-451-4140	Wages - Golf Pro Shop (Part Time)	\$ 44,222	\$ 43,981	\$ 44,000	\$ 44,000	\$ 44,000	
09-451-4144	Salaries - Golf Administration	118,413	132,114	140,016	138,503	145,947	
	Salaries & Wages	\$ 162,635	\$ 176,095	\$ 184,016	\$ 182,503	\$ 189,947	3%
09-451-4156	Health / Life / Disability Ins.	\$ 29,768	\$ 39,896	\$ 48,645	\$ 17,997	\$ 30,711	
09-451-4160	Insurance / Pension	20,996	28,281	30,500	23,916	25,000	
09-451-4161	FICA Medicare Taxes	12,247	13,217	14,077	13,961	14,531	
09-451-4162	SUI Tax	3,490	2,355	2,535	2,535	2,423	
09-451-4191	Golf Uniforms	45	-	500	-	-	
09-451-4465	Golf Training	69	35	200	378	800	
	Employee Benefits	\$ 66,615	\$ 83,784	\$ 96,457	\$ 58,787	\$ 73,465	-24%
09-451-4213	Golf Material & Supply	\$ 3,858	\$ 3,193	\$ 2,200	\$ 2,100	\$ 2,200	
09-451-4341	Golf Advertising	6,110	4,930	6,500	500	2,500	
09-451-4342	Golf Printing	4,833	575	600	213	300	
09-451-4375	Computer Technology	3,492	1,180	2,000	285	1,500	
09-451-4420	Golf Memberships and Dues	2,159	6,893	4,200	4,148	4,000	
09-451-4490	Golf General Expense	17,052	21,419	16,000	18,000	18,000	
	Office Expense	\$ 37,504	\$ 38,190	\$ 31,500	\$ 25,246	\$ 28,500	-10%

**EAST HEMPFIELD TOWNSHIP
GOLF COURSE FUND
2018**

ACCOUNT #	DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 PROJECTED	2018 APPROVED	PERCENT CHANGE
09-451-4312	Contracted Golf Services	\$ 6,013	\$ -	\$ -	\$ -	\$ -	
09-451-4314	Golf Legal Services	816	540	-	1,444	1,000	
09-451-4373	Janitorial Services	3,682	3,351	3,500	4,600	4,000	
09-451-4384	Rental of Golf Carts	612	1,130	1,200	665	700	
09-451-4454	Golf Security	1,271	1,398	2,000	1,400	1,800	
	Professional Fees / Contracted Services	\$ 12,394	\$ 6,419	\$ 6,700	\$ 8,109	\$ 7,500	12%
09-451-4321	Golf Telephone / Internet	\$ 5,199	\$ 4,043	\$ 4,250	\$ 4,250	\$ 4,250	
	Communication	\$ 5,199	\$ 4,043	\$ 4,250	\$ 4,250	\$ 4,250	0%
09-451-4361	Golf Utilites	\$ 19,286	\$ 22,584	\$ 19,000	\$ 19,000	\$ 20,000	5%
09-451-4225	Pro Shop Purchases for Resale	\$ 35,928	\$ 34,598	\$ 35,000	\$ 44,000	\$ 40,000	
09-451-4251	Equipment Maintenance & Repairs	292	251	1,500	560	750	
09-451-4253	Bldg. Maintenace Material & Supply	1,956	2,385	2,000	280	500	
	Repairs, Maintenance, and Supplies	\$ 38,176	\$ 37,234	\$ 38,500	\$ 44,840	\$ 41,250	7%
09-451-4740	Golf Equipment Purchase	\$ 51,684	\$ 149,459	\$ 73,790	\$ 63,377	\$ 91,040	
	Capital Expenditures	\$ 51,684	\$ 149,459	\$ 73,790	\$ 63,377	\$ 91,040	23%
	Total Golf Course Operations	\$ 393,493	\$ 517,808	\$ 454,213	\$ 406,112	\$ 455,952	0%

**EAST HEMPFIELD TOWNSHIP
GOLF COURSE FUND
2018**

ACCOUNT #	DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 PROJECTED	2018 APPROVED	PERCENT CHANGE
GOLF COURSE MAINTENANCE							
09-452-4140	Salaries - Maintenance Staff	\$ 139,656	\$ 140,306	\$ 133,724	\$ 122,284	\$ 140,760	
09-452-4141	Greens OT	3,188	6,710	4,500	6,000	4,500	
09-452-4147	Wages - Maintenance Staff (Part Time)	67,005	64,941	60,000	67,500	67,500	
	Salaries & Wages	\$ 209,849	\$ 211,957	\$ 198,224	\$ 195,784	\$ 212,760	7%
09-452-4156	Health / Life / Disability Ins.	\$ 15,994	\$ 38,229	\$ 43,620	\$ 41,273	\$ 49,852	
09-452-4161	FICA Medicare Taxes	16,008	16,001	15,164	14,977	16,276	
09-452-4162	SUI Tax	4,951	3,353	3,000	3,500	3,240	
09-452-4191	Golf Maintenance Uniforms & Shoes	3,808	3,194	2,500	3,500	3,500	
09-452-4465	Golf Training	246	859	1,500	1,500	1,500	
	Employee Benefits	\$ 41,007	\$ 61,636	\$ 65,784	\$ 64,751	\$ 74,368	13%
09-452-4321	Golf Maintenance Telephone	\$ 2,761	\$ 3,070	\$ 2,500	\$ 2,500	\$ 2,500	
	Communication	\$ 2,761	\$ 3,070	\$ 2,500	\$ 2,500	\$ 2,500	0%
09-452-4361	Golf Maintenance Utilities	\$ 10,630	\$ 12,491	\$ 10,500	\$ 13,000	\$ 14,000	33%
09-452-4221	Fertilizer / Chemicals	\$ 81,364	\$ 80,728	\$ 79,500	\$ 79,000	\$ 79,000	
09-452-4222	Landscaping	3,732	3,981	3,600	3,300	3,600	
09-452-4223	Sand	4,998	2,511	5,000	7,500	5,000	
09-452-4224	Seed	3,517	8,165	5,000	5,000	5,000	
09-452-4231	Gasoline	8,484	8,668	10,000	8,800	9,000	
09-452-4251	Golf Equipment - Maintenance	25,365	27,085	28,000	27,500	27,500	
09-452-4255	Golf Cart Maintenance & Repair	423	2,519	2,500	4,000	4,000	
09-452-4371	Golf Course Maintenance	36,628	34,603	25,500	30,000	27,000	
09-452-4421	Golf Maintenance Licenses	570	450	1,000	950	1,000	
	Repairs, Maintenance, and Supplies	\$ 165,081	\$ 168,710	\$ 160,100	\$ 166,050	\$ 161,100	1%
09-452-4740	Golf Maintenance Equipment Purchases	20,759	41,092	50,842	58,082	58,842	
	Capital Expenditures	\$ 20,759	\$ 41,092	\$ 50,842	\$ 58,082	\$ 58,842	16%
	Total Golf Maintenance	\$ 450,087	\$ 498,956	\$ 487,950	\$ 500,167	\$ 523,570	7%

**EAST HEMPFIELD TOWNSHIP
GOLF COURSE FUND
2018**

ACCOUNT #	DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 PROJECTED	2018 APPROVED	PERCENT CHANGE
SNACK BAR / BANQUET							
09-459-4140	Wages - Snack Bar (Part Time)	\$ 28,950	\$ 30,652	\$ 30,000	\$ 24,000	\$ 28,000	
09-459-4145	Salary - Snack Bar / Banquet Staff	39,246	40,500	40,740	40,470	41,963	
	Salaries & Wages	\$ 68,196	\$ 71,152	\$ 70,740	\$ 64,470	\$ 69,963	-1%
09-459-4156	Health / Life / Disability Ins.	\$ 5,496	\$ 5,620	\$ 6,977	\$ 6,651	\$ 7,893	
09-459-4161	FICA Medicare Taxes	5,158	5,380	5,412	4,932	5,352	
09-459-4162	SUI Tax	1,893	1,381	1,500	1,100	1,368	
	Employee Benefits	\$ 12,547	\$ 12,381	\$ 13,889	\$ 12,683	\$ 14,613	5%
09-459-4341	Banquet Advertising	\$ 9,844	\$ 10,208	\$ 7,500	\$ 11,000	\$ 7,500	
09-459-4421	Snack / Banquet License & Fees	302	2,392	975	970	975	
	Office Expense	\$ 10,146	\$ 12,600	\$ 8,475	\$ 11,970	\$ 8,475	0%
09-459-4321	Snack Bar Telephone	\$ 784	\$ 671	\$ 700	\$ 700	\$ 700	0%
09-459-4361	Banquet Utilites	\$ 22,236	\$ 20,248	\$ 19,500	\$ 19,500	\$ 20,500	5%
09-459-4213	Snack Bar Material & Supplies	\$ 3,417	\$ 5,418	\$ 4,500	\$ 4,500	\$ 4,500	
09-459-4214	Snack Bar Beer	17,528	17,868	17,500	17,200	17,500	
09-459-4215	Snack Bar Food	16,282	20,224	18,500	23,500	21,000	
09-459-4216	Snack Bar Beverages	3,686	4,070	3,800	4,000	4,000	
09-459-4217	Snack Bar Vending	7,190	7,592	7,000	8,600	8,500	
09-459-4218	Banquet / Beer / Wine / Liquor	8,199	13,214	7,500	12,000	12,000	
	Items for Resale	\$ 56,302	\$ 68,386	\$ 58,800	\$ 69,800	\$ 67,500	15%

**EAST HEMPFIELD TOWNSHIP
GOLF COURSE FUND
2018**

ACCOUNT #	DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 PROJECTED	2018 APPROVED	PERCENT CHANGE
09-459-4319	Contracted - Bartending Staff	\$ 374	\$ 851	\$ 1,000	\$ 650	\$ 1,000	
09-459-4256	Banquet Materials and Supplies	2,481	2,272	2,000	2,450	2,400	
09-459-4373	Janitorial Services	4,527	10,743	7,250	7,125	7,250	
09-459-4374	Facilities Equipment / Building Maintenance	24,811	19,409	24,000	17,850	24,000	
	Repairs, Maintenance , and Supplies	\$ 32,193	\$ 33,275	\$ 34,250	\$ 28,075	\$ 34,650	1%
09-459-4430	Taxes - Building	\$ 6,847	\$ 6,949	\$ 6,950	\$ 7,004	\$ 7,004	1%
09-459-4730	Building Improvements	\$ 6,345	\$ 894	\$ 13,500	\$ 8,965	\$ 12,000	
09-459-4740	Banquet Kitchen Equipment	2,941	5,634	2,450	3,552	-	
	Capital Expenditures	\$ 9,286	\$ 6,528	\$ 15,950	\$ 12,517	\$ 12,000	-25%
	Total Snack Bar / Banquet	\$ 218,537	\$ 232,190	\$ 229,254	\$ 226,719	\$ 235,405	3%
	Total Operating Costs	\$ 1,062,117	\$ 1,248,954	\$ 1,171,417	\$ 1,132,998	\$ 1,214,927	3.7%
	Operating Surplus / (Deficit)	\$ (98,051)	\$ (220,210)	\$ (108,467)	\$ (110,007)	\$ (142,982)	32%
09-451-3921	Transfer from General Fund	200,000	150,000	125,000	150,000	150,000	
	Ending Cash and Investments	\$ 41,942	\$ (28,268)	\$ 42,692	\$ 11,725	\$ 18,743	-56%

East Hempfield Township
Golf Course Fund
Long-Range Financial Projections (all \$ stated in thousands)

Line #		Actual 2013	Actual 2014	Actual 2015	Actual 2016	Estimated 2017	Projected 2018	Projected 2019	Projected 2020	Projected 2021	Growth Assumptions
1	Opening Fund Balance	\$ 69	\$ 3	\$ (60)	\$ 42	\$ (28)	\$ 12	\$ 19	\$ 37	\$ 39	
	Revenues										
2	Greens Fees	\$ 545	\$ 512	\$ 529	\$ 536	\$ 551	\$ 550	\$ 556	\$ 561	\$ 567	1% growth
3	Rentals Power Carts	178	179	180	197	185	186	188	190	192	1% growth
4	All Other Golf Operations Revenues	51	72	109	142	134	181	183	185	186	1% growth, 2018 includes driving range
5	Banquet Rental / Caterer	39	45	60	64	64	65	66	66	67	1% growth
6	All Other Snack Bar / Banquet Revenues	78	80	86	90	89	90	91	92	93	1% per year
7	Total Revenues	\$ 891	\$ 888	\$ 964	\$ 1,029	\$ 1,023	\$ 1,072	\$ 1,083	\$ 1,094	\$ 1,104	
8	Overall Growth Rate	-11.6%	-0.3%	8.6%	6.7%	-0.6%	4.8%	1.0%	1.0%	1.0%	
	Expenditures										
9	Operations Labor	\$ 132	\$ 137	\$ 163	\$ 176	\$ 183	\$ 190	\$ 195	\$ 200	\$ 205	(2.5 FT) positions, 2.5% annually PT staff capped
10	Maintenance Labor	242	249	210	212	196	213	218	224	229	(3 FT) positions, 2.5% annually, PT staff capped
11	Snack Bar / Banquet Labor	59	67	68	71	64	70	72	74	75	(.5 FT) positions, 2.5% annually, PT staff capped
12	Fringe Benefits	178	178	121	158	137	162	167	172	177	3% growth annually
13	Professional Services	3	6	12	6	8	8	10	10	10	
14	Food and Beverage Costs	49	49	56	68	70	68	69	69	70	1% growth annually
15	Utilities / Maintenance	46	50	54	58	53	56	58	59	61	3% growth annually
16	Golf Course Maintenance Materials / Supplies	183	184	165	169	166	161	166	171	176	3% annually
17	Capital Items	84	83	82	197	134	162	100	100	100	l/p commitments - 2019 (\$74K), 2020 (\$23K), 2021 (\$0)
18	Pro Shop Costs	-	-	36	35	44	40	40	41	41	
19	All Other Operating Costs	81	88	95	99	78	85	86	87	88	1% growth annually
20	Total Expenditures	\$ 1,057	\$ 1,091	\$ 1,062	\$ 1,249	\$ 1,133	\$ 1,215	\$ 1,180	\$ 1,206	\$ 1,232	
21	Overall Growth Rate	-4.8%	3.2%	-2.7%	17.6%	-9.3%	7.2%	-2.9%	2.2%	2.2%	
22	Net Income (Loss)	(166)	(203)	(98)	(220)	(110)	(143)	(97)	(112)	(128)	
23	Transfers From General Fund	\$ 100	\$ 140	\$ 200	\$ 150	\$ 150	\$ 150	\$ 115	\$ 115	\$ 115	
24	Cash Position Change	\$ (66)	\$ (63)	\$ 102	\$ (70)	\$ 40	\$ 7	\$ 18	\$ 3	\$ (13)	
25	Ending Fund Balance	\$ 3	\$ (60)	\$ 42	\$ (28)	\$ 12	\$ 19	\$ 37	\$ 39	\$ 26	

**EAST HEMPFIELD TOWNSHIP
CAPITAL RESERVE FUND
2018**

ACCOUNT #	DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 PROJECTED	2018 APPROVED	PERCENT CHANGE
Beginning Cash & Investments		\$ 2,666,787	\$ 2,839,716	\$ 2,245,619	\$ 2,510,316	\$ 2,708,587	20.6%
REVENUES							
30-401-3011	Real Estate Tax - Current Year	\$ 430,359	\$ 431,813	\$ 436,000	\$ 436,000	\$ 456,000	
30-401-3012	Real Estate Tax - Prior Year	2,569	2,158	2,158	2,511	2,511	
30-401-3410	Interest Earnings	1,133	4,931	12,000	10,300	16,000	
30-401-3547	Grant - DCNR	-	225,000	25,000	25,000	-	
30-401-3517	Grant - DEP Stormwater (MS4)	-	-	117,636	-	117,636	
30-401-3800	Dream Park Fundraising	78,709	137,783	-	-	-	
30-401-3921	Transfer from General Fund	800,000	800,000	900,000	900,000	900,000	
30-401-3923	Transfer from Road Improvement Contribution Fund	10,000	-	166,175	75,000	389,194	
30-401-3924	Transfer from Mandatory Dedication Fund	-	30,000	-	-	20,000	
30-401-3951	Loan Proceeds - Police Expansion Project	-	-	3,295,000	-	3,440,000	
Total Revenues		\$ 1,322,770	\$ 1,631,685	\$ 4,953,969	\$ 1,448,811	\$ 5,341,341	8%
EXPENDITURES							
30-410-4730	Police Station - Expansion / Renovation	\$ -	\$ 140,313	\$ 3,000,000	\$ 100,000	\$ 3,200,000	
30-430-4612	Bridge Repairs / Guide Rail	11,954	-	75,000	35,000	40,000	
30-430-4613	Bridge Holland Street	2,126	886	11,000	5,000	10,000	
30-430-4614	Bridge Old Rohrerstown Road	2,745	3,364	6,250	6,000	55,000	
30-430-4617	LED / Signal Upgrades	8,975	19,900	40,000	20,000	25,000	

**EAST HEMPFIELD TOWNSHIP
CAPITAL RESERVE FUND
2018**

ACCOUNT #	DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 PROJECTED	2018 APPROVED	PERCENT CHANGE
30-430-4618	Overlay / Paving Projects	423,813	380,554	400,000	475,000	659,194	
30-430-4619	Contracted Road Maintenance	-	-	200,000	20,000	100,000	
30-430-4642	Centerville Road - South	-	-	130,000	-	130,000	
30-430-4643	Centerville Road - North	88,667	90,327	1,100,000	125,000	1,000,000	
30-430-4646	Farmingdale Road Improvements	-	-	-	75,000	100,000	
30-430-4670	Storm Water Improvements	149,670	440,811	200,000	100,000	200,000	
30-430-4671	DEP Stormwater (MS4)	-	10,704	144,045	9,350	230,000	
30-430-4711	Dream Park Renovations	43,828	614,035	60,000	20,000	20,000	
30-471-4401	Debt Service - Police Renovation Project Principal	-	-	130,000	-	135,664	
30-471-4403	Debt Service - State Road Principal	44,279	-	-	-	-	
30-471-4405	Debt Service - Colebrook Bridge Principal	107,646	-	-	-	-	
30-471-4407	Debt Service - Infrastructure Projects Principal	236,837	240,714	244,655	244,655	248,660	
30-472-4402	Debt Service - Police Renovation Project Interest Exp.	-	-	78,000	-	81,074	
30-472-4404	Debt Service - State Road Interest Expense	4,465	-	-	-	-	
30-472-4406	Debt Service - Colebrook Bridge Interest Expense	1,558	-	-	-	-	
30-472-4408	Debt Service - Infrastructure Projects Interest Expense	23,279	19,476	15,535	15,535	11,530	
Total Expenses		\$ 1,149,841	\$ 1,961,085	\$ 5,834,485	\$ 1,250,540	\$ 6,246,122	7%
Net Income (Loss)		\$ 172,929	\$ (329,400)	\$ (880,516)	\$ 198,271	\$ (904,781)	3%
Ending Cash & Investments		\$ 2,839,716	\$ 2,510,316	\$ 1,365,103	\$ 2,708,587	\$ 1,803,806	

East Hempfield Township

Capital Reserve Fund

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

Line #		Actual 2013	Actual 2014	Actual 2015	Actual 2016	Estimated 2017	Projected 2018	Projected 2019	Projected 2020	Projected 2021	Growth Assumptions
1	Opening Fund Balance	\$ 1,288	\$ 1,914	\$ 2,667	\$ 2,840	\$ 2,510	\$ 2,709	\$ 1,804	\$ 499	\$ (589)	
	Revenues										
2	Real Estate Taxes	\$ 427	\$ 430	\$ 433	\$ 434	\$ 439	\$ 459	\$ 466	\$ 473	\$ 480	
3	Interest Earnings	1	1	1	5	10	16	10	-	-	
4	Grant - DCNR	-	-	-	225	25	-	-	-	-	DCNR Grant for Dream Park Renovation
5	Grant - DEP	-	-	-	-	-	117	-	-	-	2017- 80% DEP Grant
5	Infrastructure Loan Proceeds	-	-	-	-	-	3,440	-	-	-	2018 loan for police station renovation
6	Transfer from Road Improvement Fund	10	84	10	-	75	389	50	50	50	
7	Transfer from Mandatory Dedication/Amos Herr Funds	-	145	-	30	-	20	-	-	-	fund transfers for "Dream Park" improvements
8	Dream Park Fund Raising	3	24	79	138	-	-	-	-	-	public / private efforts
9	Other Revenues	-	107	-	-	-	-	-	-	-	2014 bridge reimbursement
10	Total Revenues	\$ 441	\$ 791	\$ 523	\$ 832	\$ 549	\$ 4,441	\$ 526	\$ 523	\$ 530	
11	Overall Growth Rate	2.1%	79.4%	-33.9%	59.1%	-34.0%	708.9%	-88.2%	-0.6%	1.4%	
	Expenditures										
12	Road Reconstruction / Paving Projects / Bridges	\$ 67	\$ 210	\$ 440	\$ 386	\$ 616	\$ 965	\$ 600	\$ 600	\$ 600	various road and bridge projects
13	Traffic Signals	21	14	9	20	20	25	25	25	25	battery backups for traffic signals
14	Stormwater Improvements	55	121	150	441	100	200	200	200	200	on-going needs
15	DEP Stormwater (MS4)	-	-	-	11	9	230	250	250	250	scope of projects yet to be determined, may require loans?
16	Park Improvements	-	8	44	614	20	20	-	-	-	reconstruct - "Dream Park" area of Amos Herr park / trail
17	Debt Service	427	427	418	260	260	260	260	260	260	as scheduled
18	Debt Service - Police Station Renovation	-	-	-	-	-	216	216	216	216	proposed debt service
19	Centerville Road Project - North	-	58	89	90	125	1,000	-	-	-	Centerville Road (North) project
20	Centerville Road Project - South	-	-	-	-	-	130	280	60	1,000	engineering / construction costs @ 20% "net"
21	Police Station - Expansion / Renovation	-	-	-	140	100	3,200	-	-	-	upgrade to police station / admin building
22	All Other Costs	45	-	-	-	-	-	-	-	-	
23	Total Expenditures	\$ 615	\$ 838	\$ 1,150	\$ 1,962	\$ 1,250	\$ 6,246	\$ 1,831	\$ 1,611	\$ 2,551	
24	Overall Growth Rate	17.1%	36.3%	37.2%	70.6%	-36.3%	399.7%	-70.7%	-12.0%	58.3%	
25	Net Income (Loss)	\$ (174)	\$ (47)	\$ (627)	\$ (1,130)	\$ (701)	\$ (1,805)	\$ (1,305)	\$ (1,088)	\$ (2,021)	
26	Transfers From (To)	\$ 800	\$ 800	\$ 800	\$ 800	\$ 900	\$ 900	\$ -	\$ -	\$ -	Options for future funding of projects:
27	Cash Position Change	\$ 626	\$ 753	\$ 173	\$ (330)	\$ 199	\$ (905)	\$ (1,305)	\$ (1,088)	\$ (2,021)	1. Continued General Fund support if available?
28	Ending Fund Balance	\$ 1,914	\$ 2,667	\$ 2,840	\$ 2,510	\$ 2,709	\$ 1,804	\$ 499	\$ (589)	\$ (2,610)	2. Project loans (example \$2M, 15yrs = \$160K/yr pmt)
											3. Real Estate millage increase (1/10 mil = \$285K)
											4. Any combination of the above options

**East Hempfield Township
TRASH/RECYCLING FUND
2018**

ACCOUNT #	DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 PROJECTED	2018 APPROVED	PERCENT CHANGE
Beginning Cash & Investments		\$ 762,774	\$ 687,415	\$ 476,376	\$ 448,016	\$ 341,973	-28%
REVENUES							
06-426-3410	Interest Earnings	\$ 2,442	\$ 3,544	\$ 6,000	\$ 250	\$ 250	
06-426-3541	State Grants	60,960	61,126	66,000	62,790	65,000	
06-426-3640	Quarterly Tipping Fee Rebate	65,344	65,301	66,000	66,000	66,000	
06-426-3641	Trash/Recyclables	1,312,724	1,232,222	1,273,825	1,263,825	1,396,825	
06-426-3642	Grass Bags	10,125	7,999	10,000	8,000	8,000	
06-426-3643	Tags-Extra Trash (Yellow)	5,271	4,942	5,500	5,000	5,000	
06-426-3644	Tags-Oversized (Red)	7,612	8,163	8,000	8,250	8,250	
06-426-3645	Tags-Appliance (Green)	1,040	1,380	1,000	1,500	1,500	
06-426-3646	Tags-Tire (Purple)	72	86	50	100	100	
06-426-3647	Recycle Buckets	506	217	200	300	300	
Total Revenues		\$ 1,466,096	\$ 1,384,980	\$ 1,436,575	\$ 1,416,015	\$ 1,551,225	8%
EXPENSES							
06-426-4314	Legal Services	\$ 2,116	\$ 14,644	\$ 14,000	\$ 10,000	\$ 14,000	
06-426-4325	Postage	5,620	6,000	9,000	9,000	9,000	
06-426-4341	Advertising/Bids	-	-	1,500	714	-	
06-426-4342	Printing Tags and Bags	11,671	11,807	14,000	12,500	14,000	
06-426-4343	Recycle Buckets	6,014	7,288	8,000	7,500	8,000	

**East Hempfield Township
TRASH/RECYCLING FUND
2018**

ACCOUNT #	DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 PROJECTED	2018 APPROVED	PERCENT CHANGE
06-426-4375	Trash Billing System	4,427	5,415	7,500	7,500	7,500	
06-426-4452	Waste Disposal Fees	694,690	689,427	681,598	684,446	706,875	
06-426-4453	Tipping Fees-Trash	497,696	499,900	505,000	496,000	505,000	
06-426-4490	Bank Fees	6,400	5,093	12,000	11,000	12,000	
06-426-4531	Administrative Reimb-Gen Fund	85,871	88,528	91,184	90,791	93,515	
06-431-4251	Vehicle Repair-Leaf Collection	9,920	7,196	6,500	5,500	6,500	
06-431-4310	Contracted Servs-Leaf	170,825	161,058	175,000	170,000	175,000	
06-431-4381	Dump Site Rent-Leaf Collection	7,554	7,660	7,500	7,500	7,500	
06-431-4740	Equipment Purchase	38,651	120,363	20,000	9,607	2,500	
Total Expenses		\$ 1,541,455	\$ 1,624,379	\$ 1,552,782	\$ 1,522,058	\$ 1,561,390	1%
Net Income (Loss)		\$ (75,359)	\$ (239,399)	\$ (116,207)	\$ (106,043)	\$ (10,165)	-91%
Ending Cash & Investments		\$ 687,415	\$ 448,016	\$ 360,169	\$ 341,973	\$ 331,808	-8%

East Hempfield Township Trash / Recycling Fund

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

<u>Line #</u>		<u>Actual 2013</u>	<u>Actual 2014</u>	<u>Actual 2015</u>	<u>Actual 2016</u>	<u>Estimated 2017</u>	<u>Projected 2018</u>	<u>Projected 2019</u>	<u>Projected 2020</u>	<u>Projected 2021</u>	<u>Growth Assumptions</u>
1	Opening Fund Balance	\$ 672	\$ 764	\$ 763	\$ 687	\$ 448	\$ 342	\$ 332	\$ 301	\$ 234	
	Revenues										
2	Interest Earnings	\$ 3	\$ 2	\$ 2	\$ 4	\$ -	\$ -	\$ -	\$ -	\$ -	
3	Trash / Recycling Fees	1,383	1,387	1,313	1,232	1,264	1,397	1,418	1,439	1,461	\$47.00 qtrly/\$173 yearly, 1.5% natural growth
4	Tags/Bags/Buckets for Recycable Materials	40	29	25	23	23	23	23	23	23	
5	State Grants	69	69	61	61	63	65	65	65	65	recycling performance grant - future funding?
6	Quarterly Tipping Fee Rebate	65	65	65	65	66	66	66	66	66	level effort
7	Total Revenues	\$ 1,560	\$ 1,552	\$ 1,466	\$ 1,385	\$ 1,416	\$ 1,551	\$ 1,572	\$ 1,593	\$ 1,615	
8	Overall Growth Rate	-2.7%	-0.5%	-5.5%	-5.5%	2.2%	9.5%	1.4%	1.4%	1.4%	
	Expenditures										
9	Waste Disposal Fees	\$ 678	\$ 681	\$ 695	\$ 689	\$ 684	\$ 707	\$ 725	\$ 743	\$ 761	2.5% growth out years
10	Tipping Fees - Trash	483	489	498	500	496	505	505	538	538	2018 - \$76/ton, 2020 - \$81/ton?
11	Leaf Recyclable Costs	157	186	189	176	184	189	193	197	201	2% growth 2018-2020
12	Recycling Equipment Purchases	39	74	39	120	10	3	20	20	20	
13	All Other Operating Costs	111	123	121	139	148	157	160	163	167	2% growth
14	Total Expenditures	\$ 1,468	\$ 1,553	\$ 1,542	\$ 1,624	\$ 1,522	\$ 1,561	\$ 1,603	\$ 1,661	\$ 1,687	
15	Overall Growth Rate	-6.2%	5.8%	-0.7%	5.3%	-6.3%	2.6%	2.7%	3.6%	1.6%	
16	Net Income (Loss)	92	(1)	(76)	(239)	(106)	(10)	(31)	(68)	(72)	
17	Ending Fund Balance	\$ 764	\$ 763	\$ 687	\$ 448	\$ 342	\$ 332	\$ 301	\$ 234	\$ 162	

East Hempfield Township
LIQUID FUELS FUND
2018

ACCOUNT #	DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 PROJECTED	2018 APPROVED	PERCENT CHANGE
	Beginning Cash & Investments	\$ 106,535	\$ 12,863	\$ 27,569	\$ 4,028	\$ 48,773	77%
REVENUES							
35-430-3410	Interest Earnings	\$ 869	\$ 957	\$ 1,500	\$ 2,200	\$ 2,400	
35-430-3573	State Allocation	651,327	768,286	787,604	798,735	829,008	
35-430-3574	State Rd Turnback Payments	3,720	3,720	3,720	3,720	3,720	
35-430-3800	Misc. Revenue	11,897	12,411	-	-	-	
	Total Revenues	\$ 667,813	\$ 785,374	\$ 792,824	\$ 804,655	\$ 835,128	5%
EXPENDITURES							
35-433-4361	Signs & Signals - Utilities	\$ 15,711	\$ 20,803	\$ 20,000	\$ 20,000	\$ 20,500	
35-433-4372	Signs & Signals - Repairs	86,226	76,626	70,000	65,000	70,000	
35-434-4361	Street Lighting	138,829	142,051	148,000	148,000	150,000	
35-438-4370	Line Marking & Painting	64,557	75,393	55,000	70,510	75,000	
35-438-4377	Crack Sealing	6,162	4,336	6,500	6,400	6,500	
35-439-4618	Paving Projects	450,000	475,000	500,000	450,000	500,000	
	Total Expenses	\$ 761,485	\$ 794,209	\$ 799,500	\$ 759,910	\$ 822,000	3%
	Net Income (Loss)	\$ (93,672)	\$ (8,835)	\$ (6,676)	\$ 44,745	\$ 13,128	-297%
	Ending Cash & Investments	\$ 12,863	\$ 4,028	\$ 20,893	\$ 48,773	\$ 61,901	196%

East Hempfield Township

Liquid Fuels Fund

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

Line #		Actual 2013	Actual 2014	Actual 2015	Actual 2016	Estimated 2017	Projected 2018	Projected 2019	Projected 2020	Projected 2021	Growth Assumptions
1	Opening Fund Balance	\$ 119	\$ 71	\$ 107	\$ 13	\$ 4	\$ 49	\$ 62	\$ 69	\$ 71	
	Revenues										
2	Interest Earnings	\$ 1	\$ 1	\$ 1	\$ 1	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	
3	MV Tax Allocation	541	589	651	768	799	829	846	862	880	state aid for 116 miles of township roads, 2% [^] constant - for 1 mile of state roads
4	Turnback Program	4	4	4	4	4	4	4	4	4	
5	Other Revenues	1	23	12	12	-	-	-	-	-	
6	Total Revenues	\$ 547	\$ 617	\$ 668	\$ 785	\$ 805	\$ 835	\$ 852	\$ 868	\$ 886	
7	Overall Growth Rate	-1.6%	12.8%	8.3%	17.5%	2.5%	3.7%	2.0%	2.0%	2.0%	
	Expenditures										
8	Street Lights - Electric	\$ 133	\$ 136	\$ 139	\$ 142	\$ 148	\$ 150	\$ 153	\$ 156	\$ 159	
9	Traffic Signals - Electric	13	14	16	21	20	21	21	21	21	
10	Signs & Signals - Repairs	60	71	86	77	65	70	72	74	76	3% growth out years annual effort
11	Paving Projects	300	300	450	475	450	500	545	560	570	
12	All Other Operating Costs	89	60	71	79	77	81	54	55	57	3% growth out years
13	Total Expenditures	\$ 595	\$ 581	\$ 762	\$ 794	\$ 760	\$ 822	\$ 845	\$ 866	\$ 883	
14	Overall Growth Rate	13.5%	-2.4%	31.2%	4.2%	-4.3%	8.2%	2.8%	2.6%	1.9%	
15	Net Income (Loss)	(48)	36	(94)	(9)	45	13	7	2	2	
16	Ending Fund Balance	\$ 71	\$ 107	\$ 13	\$ 4	\$ 49	\$ 62	\$ 69	\$ 71	\$ 73	

**EAST HEMPFIELD TOWNSHIP
FIRE SERVICES FUND
2018**

ACCOUNT #	DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 PROJECTED	2018 APPROVED	PERCENT CHANGE
	Beginning Cash & Investments	\$ 54,904	\$ 110,133	\$ 79,586	\$ 107,302	\$ 69,592	-13%
REVENUES							
18-411-3410	Interest Earnings	\$ 45	\$ 536	\$ 400	\$ 950	\$ 150	
18-411-3921	Transfer from General Fund	500,000	450,000	575,000	549,000	225,000	
	Total Revenues	\$ 500,045	\$ 450,536	\$ 575,400	\$ 549,950	\$ 225,150	-61%
EXPENDITURES							
18-411-4231	Fire Companies Fuel	\$ 9,356	\$ 7,977	\$ 27,000	\$ 16,500	-	
18-411-4312	Fire Company - Administrative Assistance	-	14,336	19,000	7,964	-	
18-411-4352	Fire Company Insurances	34,860	37,631	40,000	35,000	-	
18-411-4354	Fire Companies Worker's Comp Insurance	21,024	31,489	36,500	34,715	-	
18-411-4361	Fire Company Utilities	41,719	38,597	75,000	75,000	-	
18-411-4602	East Petersburg Fire - Pumper	10,000	-	-	-	-	
18-411-4603	East Petersburg Fire - Rescue Unit	21,660	21,660	21,660	21,660	21,660	
18-411-4604	Rohrerstown Fire - Ladder Truck	77,406	77,406	77,406	62,584	-	
18-411-4605	Rohrerstown Fire Co. - Bldg Loan	173,713	169,193	223,163	223,348	-	
18-411-4606	Rohrerstown Fire Co. - 2011 Truck	55,078	55,078	55,078	55,078	55,078	
18-411-4607	Rohrerstown Fire Co. - Reserve Pumper / Radios	-	-	55,810	55,811	-	
	Total Expenses	\$ 444,816	\$ 453,367	\$ 630,617	\$ 587,660	\$ 76,738	-88%
	Net Income (Loss)	\$ 55,229	\$ (2,831)	\$ (55,217)	\$ (37,710)	\$ 148,412	-369%
	Ending Cash & Investments	\$ 110,133	\$ 107,302	\$ 24,369	\$ 69,592	\$ 218,004	795%

**East Hempfield Township
Fire Services Existing Loan Obligations (2018 - 2021)**

	<u>East Petersburg Fire Co.</u>	<u>Rohrerstown Fire Co.</u>	<u>Annual Cost</u>
<u>Year</u>	<u>Rescue</u>	<u>Pumper</u>	
2018	21,660	55,078	76,738
2019	-	55,078	55,078
2020	-	55,078	55,078
2021	-	55,078	55,078
Totals	\$ 21,660	\$ 220,312	\$ 241,972

**EAST HEMPFIELD TOWNSHIP
EQUIPMENT RESERVE FUND
2018**

ACCOUNT #	DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 PROJECTED	2018 APPROVED	PERCENT CHANGE
	Beginning Cash & Investments	\$ 122,733	\$ 107,945	\$ 38,576	\$ 40,098	\$ -	-100%
REVENUES							
31-410-3410	Interest Earnings	\$ 35	\$ 259	\$ 100	\$ 140	\$ -	
	Total Revenues	\$ 35	\$ 259	\$ 100	\$ 140	\$ -	-100%
EXPENDITURES							
31-410-4740	Capital Equipment	\$ 14,823	\$ 68,106	\$ 40,238	\$ 40,238	\$ -	
	Total Expenses	\$ 14,823	\$ 68,106	\$ 40,238	\$ 40,238	\$ -	-100%
	Net Income (Loss)	\$ (14,788)	\$ (67,847)	\$ (40,138)	\$ (40,098)	\$ -	-100%
	Ending Cash & Investments	\$ 107,945	\$ 40,098	\$ (1,562)	\$ -	\$ -	-100%

**EAST HEMPFIELD TOWNSHIP
ROAD IMPROVEMENT CONTRIBUTION FUND
2018**

ACCOUNT #	DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 PROJECTED	2018 APPROVED	PERCENT CHANGE
	Beginning Cash & Investments	\$ 543,876	\$ 644,952	\$ 672,135	\$ 673,978	\$ 1,794,328	167%
REVENUES							
33-414-3410	Interest Earnings	\$ 1,518	\$ 1,806	\$ 2,800	\$ 1,350	\$ 4,500	
33-414-3830	Contributions - Road Improvements	109,558	27,220	-	1,194,000	10,000	
	Total Revenues	\$ 111,076	\$ 29,026	\$ 2,800	\$ 1,195,350	\$ 14,500	418%
EXPENDITURES							
33-430-4925	Transfer to Capital Reserve Fund	\$ 10,000	\$ -	\$ 166,175	\$ 75,000	\$ 389,194	
	Total Expenses	\$ 10,000	\$ -	\$ 166,175	\$ 75,000	\$ 389,194	134%
	Net Income (Loss)	\$ 101,076	\$ 29,026	\$ (163,375)	\$ 1,120,350	\$ (374,694)	129%
	Ending Cash & Investments	\$ 644,952	\$ 673,978	\$ 508,760	\$ 1,794,328	\$ 1,419,634	179%

**EAST HEMPFIELD TOWNSHIP
MANDATORY DEDICATION FUND
2018**

ACCOUNT #	DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 PROJECTED	2018 APPROVED	PERCENT CHANGE
	Beginning Cash & Investments	\$ 2,152	\$ 57,827	\$ 27,827	\$ 32,988	\$ 60,688	118%
REVENUES							
34-414-3410	Interest Earnings	\$ 15	\$ 161	\$ -	\$ 200	\$ 200	
34-414-3830	Mandatory Dedication Fees	55,660	5,000	5,000	27,500	5,000	
	Total Revenues	\$ 55,675	\$ 5,161	\$ 5,000	\$ 27,700	\$ 5,200	n / a
EXPENDITURES							
34-430-4925	Transfer to Capital Reserve Fund	\$ -	\$ 30,000	\$ -	\$ -	\$ 20,000	
	Total Expenses	\$ -	\$ 30,000	\$ -	\$ -	\$ 20,000	n / a
	Net Income (Loss)	\$ 55,675	\$ (24,839)	\$ 5,000	\$ 27,700	\$ (14,800)	n / a
	Ending Cash & Investments	\$ 57,827	\$ 32,988	\$ 32,827	\$ 60,688	\$ 45,888	40%

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>
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	\$ 22,484	\$ 823,133	\$ 845,618

East Hempfield Township - Salaries / Wages and Staffing Levels

<u>Salaries and Wages</u>	<u>Budget 2017</u>	<u>Budget 2018</u>	<u>Fulltime Positions</u>	<u>Parttime Positions</u>
<u>General Fund - Nonuniformed</u>				
General Government	\$ 258,615	\$ 265,651	3	0
Finance	176,234	186,233	3	0
Police Administrative	154,374	163,965	4	0
Development Services	310,728	351,044	6	0
Public Works	689,173	715,136	13	0
	<u>\$ 1,589,124</u>	<u>\$ 1,682,029</u>	<u>29</u>	<u>0</u>
<u>Golf Course - Nonuniformed</u>				
Pro Shop	\$ 184,016	\$ 189,947	2	13
Greenskeeping	198,224	212,760	3	9
Snack Bar/Banquet	70,740	69,963	1	7
	<u>\$ 452,980</u>	<u>\$ 472,670</u>	<u>6</u>	<u>29</u>
Total Nonuniformed	\$ 2,042,104	\$ 2,154,699	35	29
<u>Uniformed Police Officers</u>	<u>\$ 2,992,673</u>	<u>\$ 3,072,076</u>	<u>34</u>	<u>0</u>
Totals	<u>\$ 5,034,777</u>	<u>\$ 5,226,775</u>	<u>69</u>	<u>29</u>