



2019 BUDGET

East Hempfield Township

ANNUAL BUDGET

2019

HIGHLIGHTS, ACCOMPLISHMENTS & GOALS

2019 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 2018 and departmental goals for 2019
- 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, Road Improvement Fund, Mandatory Dedication Fund, Liquid Fuels Fund and the Trash/Recycling Fund.
- Total budgeted revenues for 2019 are \$16,345,000, reflecting a decrease of (13.10%) compared to the 2018 budgeted revenues (which included \$3.4M of loan proceeds).
- Budgeted expenses are projected at \$21,906,000 which represents an increase of 3.97 % compared to 2018.
- It is anticipated that reserve funds in the amount of \$5,561,000 will be needed to meet planned expenditures for 2019.

- 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 \$5,056,000 on December 31, 2019, a decrease of 52.38% from the projected December 31, 2018 balance of \$10,617,000. 2019 includes drawing down approximately \$5,561,000 of reserves to primarily fund capital projects.
- The 2019 proposed budget does not include a tax increase.
- Of all Township revenue sources, Earned Income Tax represents 24.4% and Real Estate Tax 17.0%.
- On the expense side, salaries and wages represent 23.1%, fringe benefits 10.7% and pension costs 5.7%. In total the “employee cost” account for 39.5% of the entire budget for 2019. Capital Improvements represent 26.8% of the total budget for 2019.

General Fund

- The projected opening fund balance for 2019 is \$4,618,000 or 3% less than the \$4,854,000 that was available at the beginning of 2018.
- 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 eleven years by \$4,124,000 due to prudent financial management practices. For 2019 revenues are projected to be less than expenditures by \$220,000 with an anticipated ending fund balance of \$3,249,000.
- General Fund revenues are budgeted at \$11,015,000 or 3% higher than 2018, primarily due to some increases in the Act 511 tax revenues.

- As mentioned previously the 2019 budget does not reflect an increase in the real estate tax rate. The 2019 total real estate tax millage is 1.01 mills. 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 -\$ 4,275,000
 Local services taxes - \$ 1,050,000
 Realty transfer taxes -\$ 675,000
- The 2019 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 2019 General Fund expenditure level of \$11,235,000 represents an increase of \$496,000 or 4.6% as compared to the 2018 budget of \$10,739,000 with all departments striving to hold the line on cost increases.
- General Fund capital equipment requests total \$416,000 for 2019.
- For 2019, \$250,000 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 2019 are projected at \$1,040,000 which is a 3.0% decrease over the 2018 budget.
- The golf course operation expense budget of \$498,000 reflects an 9% increase in spending for 2019.
- The golf course maintenance budget is proposed at \$557,000 or a 6% increase for next year.
- The snack bar / banquet expense budget totaling \$229,000 reflects a 3% decrease.
- Overall, the total expenditures for 2019 are projected at \$1,284,000 which represents a 5.7% increase for next year.
- The supplemental funding from the General Fund is projected to be \$250,000.

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 2019 budget reflects no increase in the rate for service to 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 2019. Customer trash billings generate \$1,400,000 in revenue from our 7,460, customer base. Of the remaining \$151,000 in revenue, \$61,000 represents an annual recycling performance grant from the State.
- 2019 expenses are projected at \$1,593,000 or 2% higher than 2018. The largest components are \$730,000 for refuse collection, \$505,000 for disposal tipping fees and \$199,000 for the fall leaf collection program.

Capital Reserve Fund

- The opening fund balance for 2019 is \$3,601,000 or \$764,000 more than the 2018 opening fund balance.
- The real estate rate for next year will be .16 mills, which will generate \$463,000 in revenue. All other revenues amount to \$1,166,000 for a total of \$1,629,000.
- The debt service associated with this fund will amount to \$404,000 next year.
- The project funding provided for next year totals \$5,335,000 to address the following projects: \$1,950,000 for the police station renovation, \$340,000 for storm water improvements, \$600,000 for paving, \$1,227,000 for the Centerville Road (south) project, \$900,000 for Farmingdale Road project and \$318,000 for other projects. The total paving budget for next year will equal \$1,200,000, including the \$600,000 appropriated in the Liquid Fuels budget.
- For 2019 \$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 \$390,000.

2019 GOALS

- Exercise strong fiscal management practices to provide a higher than projected opening fund balances in 2020.
- Complete the Police Department renovation / addition project in the Spring of next year.
- Define the role of the East Hempfield Township Recreation Authority, establish a lease arrangement with the Township, explore methods and opportunities to improve the financial performance of the golf course.
- Continue to address annual Board goals as established in the Township Comprehensive Plan.

2019 GOALS

- Implement the 2018 MS-4 Permit, by starting and completing the design phase of the Pollutant Reduction Program.
- Concerted effort to move forward on major road improvement projects (i.e. Centerville Rd – South Corridor and State Rd Interchange)
- Continue to work with the engineer to finish the 2 TIP bridge projects in the Township. Both the Holland St. Bridge removal and the Old Rohrerstown Road bridge replacement projects should start in late summer of next year.
- Address storm water issues in several areas of the Township, including Gentry Heights and Country Lane.
- Initiate efforts to implement the appropriate recommendations from the Fire Study to better manage the 3 fire companies that provide service to the Township.

2018 Accomplishments

- ✓ Exercised strong fiscal management practices to provide a higher than projected opening fund balances in 2019.
- ✓ Obtained the financing for the Police Department renovation / addition, and started the construction phase of the project, with completion scheduled for May of 2019.
- ✓ Completed the Centerville Road North project.
- ✓ Commissioned a study to develop a plan to manage the 3 fire companies who provide fire and rescue services for the Township. Release of the study will be in January of 2019.
- ✓ Created the East Hempfield Township Recreation Authority. The authority will explore methods and opportunities to improve the financial performance of the golf course.
- ✓ Completed the 2018 paving program amounting to \$1.2 million dollars.
- ✓ Started the design phase of the Township's MS-4, Pollution Reduction Plan.
- ✓ Completed the succession plan for hiring a Township Manager and changing other administrative positions.

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 45% of the total expenditures in this fund. Another major expense, 19% 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 54% of revenues. The earned income tax, of which we receive ½ of the 1%, amounts to \$4,275,000. The local services tax, a \$52 charge to those employed in the Township, amounts to \$1,050,000. The Township assesses .85 mills of real estate tax which accounts for 23% of total revenues. The remainder of the \$11.0 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 \$873,000 in 2019.

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 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 2019, \$5,739,000 is earmarked to fund these efforts.

The annual funding for 2019 consists of real estate tax revenues of \$463,000 and \$1,166,000 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 \$849,000 projected revenues in 2019, \$600,000 has been budgeted for resurfacing of existing roads. In addition, \$252,000 will be used for signal utilities, street lighting, 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 2019. Customer trash billings generate \$1,400,000 in revenue from our 7,460, customer base. Of the remaining \$151,000 in revenue, \$61,000 represents an annual recycling performance grant from the State.

2019 expenses are projected at \$1,593,000. The largest components are \$730,000 for refuse collection, \$505,000 for disposal tipping fees and \$199,000 for the fall leaf collection program.

East Hempfield Township

ANNUAL BUDGET

2019

ALL FUNDS SUMMARY

**East Hempfield Township
Annual Budget 2019**

EXHIBIT "A"

Approved by the Board on 12/05/18
real estate tax rate @ 1.01 mills

| | <u>Actual 2016</u> | <u>Actual 2017</u> | <u>Projected 2018</u> | <u>Budget 2018</u> | <u>Budget 2019</u> | <u>Percent Change</u> |
|--|------------------------|------------------------|---------------------------|------------------------|------------------------|---------------------------|
| Combined Cash/Investment Balance January 1, | \$ 8,767,765 | \$ 8,335,927 | \$ 10,094,047 | \$ 9,792,436 | \$ 10,617,627 | 8.43% |
| REVENUES | | | | | | |
| General Fund | \$ 10,471,572 | \$ 11,155,276 | \$ 11,066,383 | \$ 10,663,606 | \$ 11,015,268 | 3.3% |
| Trash/Recycling Fund | 1,384,980 | 1,402,013 | 1,551,432 | 1,551,225 | 1,551,432 | 0.0% |
| Golf Course Fund | 1,028,796 | 996,526 | 958,847 | 1,071,945 | 1,039,600 | -3.0% |
| Fire Services Fund | 450,536 | 550,044 | 226,250 | 225,150 | 226,300 | 0.5% |
| Capital Reserve Fund | 831,685 | 536,414 | 4,868,534 | 4,441,341 | 1,628,771 | -63.3% |
| Equipment Reserve Fund | 259 | 701 | - | - | - | n/a |
| Road Improvement Contribution Fund | 29,026 | 1,237,374 | 108,625 | 14,500 | 28,500 | 96.6% |
| Mandatory Dedication Fund | 5,161 | 43,370 | 20,800 | 5,200 | 5,800 | 11.5% |
| Liquid Fuels Fund | 785,374 | 804,831 | 850,643 | 835,128 | 849,015 | 1.7% |
| TOTAL REVENUES | \$ 14,987,389 | \$ 16,726,549 | \$ 19,651,514 | \$ 18,808,095 | \$ 16,344,686 | -13.10% |
| EXPENDITURES | | | | | | |
| General Fund | \$ 9,239,127 | \$ 9,798,805 | \$ 10,152,050 | \$ 10,738,716 | \$ 11,234,953 | 4.6% |
| Trash/Recycling Fund | 1,624,379 | 1,478,981 | 1,546,729 | 1,561,390 | 1,593,404 | 2.1% |
| Golf Course Fund | 1,248,954 | 1,151,859 | 1,170,952 | 1,214,927 | 1,283,772 | 5.7% |
| Fire Services Fund | 453,367 | 562,821 | 76,738 | 76,738 | 179,253 | 133.6% |
| Capital Reserve Fund | 1,961,085 | 1,109,688 | 5,004,404 | 6,246,122 | 5,739,246 | -8.1% |
| Equipment Reserve Fund | 68,106 | 40,259 | - | - | - | n/a |
| Road Improvement Contribution Fund | - | 60,276 | 359,884 | 389,194 | 993,485 | 155.3% |
| Mandatory Dedication Fund | 30,000 | - | - | 20,000 | 30,000 | 50.0% |
| Liquid Fuels Fund | 794,209 | 765,740 | 817,178 | 822,000 | 852,000 | 3.6% |
| TOTAL EXPENDITURES | \$ 15,419,227 | \$ 14,968,429 | \$ 19,127,934 | \$ 21,069,087 | \$ 21,906,113 | 3.97% |
| Net Surplus/(Deficit) | \$ (431,838) | \$ 1,758,120 | \$ 523,580 | \$ (2,260,992) | \$ (5,561,427) | |
| Combined Cash/Investment Balance, December 31, | \$ 8,335,927 | \$ 10,094,047 | \$ 10,617,627 | \$ 7,531,444 | \$ 5,056,200 | -32.87% |
| change in ending fund balance 2019 vs. 2018 | | | | | | -52.38% |

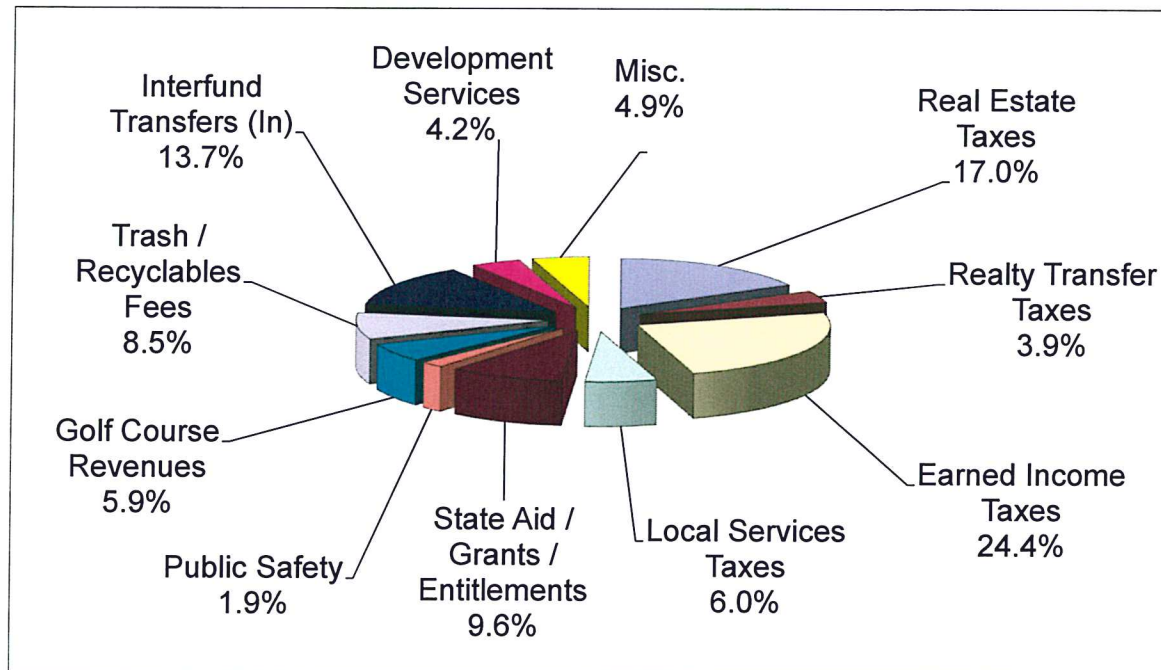
Note : In addition - 2019 Budget includes interfund transfers from General Fund to Golf Fund - \$250,000 / Capital Reserve Fund - \$900,000 .

All Funds Revenue and Expenditure Summary

| | General | Golf | Fire Services | Mandatory Dedication | Road Improvement | Capital Reserve | Liquid Fuels | Trash | Memo Total |
|-----------------------------------|----------------------|---------------------|-------------------|-------------------------|---------------------|---------------------|-------------------|---------------------|----------------------|
| 2019 Opening Balance | \$ 4,618,761 | \$ 4,346 | \$ 244,037 | \$ 97,158 | \$ 1,599,817 | \$ 3,601,173 | \$ 76,584 | \$ 375,751 | \$ 10,617,627 |
| Revenue Sources | | | | | | | | | |
| Real Estate Taxes | \$ 2,507,500 | \$ - | \$ - | \$ - | \$ - | \$ 462,650 | \$ - | \$ - | \$ 2,970,150 |
| Earned Income Taxes | 4,275,000 | - | - | - | - | - | - | - | 4,275,000 |
| Realty Transfer Taxes | 675,000 | - | - | - | - | - | - | - | 675,000 |
| Local Services Taxes | 1,050,000 | - | - | - | - | - | - | - | 1,050,000 |
| Mandatory Dedication Fees | - | - | - | 5,000 | - | - | - | - | 5,000 |
| Planning / Development Revenues | 726,500 | - | - | - | 10,000 | - | - | - | 736,500 |
| Public Safety | 333,548 | - | - | - | - | - | - | - | 333,548 |
| Interest | 16,000 | - | 1,300 | 800 | 18,500 | 25,000 | 2,750 | - | 64,350 |
| Golf Course Revenues | - | 1,039,600 | - | - | - | - | - | - | 1,039,600 |
| Trash / Recyclables Fees | - | - | - | - | - | - | - | 1,400,000 | 1,400,000 |
| All Other Trash Revenues | - | - | - | - | - | - | - | 90,450 | 90,450 |
| State Aid / Grants / Entitlements | 661,299 | - | - | - | - | 117,636 | 846,265 | 60,982 | 1,686,182 |
| Miscellaneous | 770,421 | - | - | - | - | - | - | - | 770,421 |
| Loan Proceeds | - | - | - | - | - | - | - | - | - |
| Interfund Transfers (In) | - | 250,000 | 225,000 | - | - | 1,923,485 | - | - | 2,398,485 |
| Total Revenues | \$ 11,015,268 | \$ 1,289,600 | \$ 226,300 | \$ 5,800 | \$ 28,500 | \$ 2,528,771 | \$ 849,015 | \$ 1,551,432 | \$ 17,494,686 |

**East Hempfield Township
2019 All Funds Revenue Sources**

| | 2019 Approved | Percent Of Budget |
|-----------------------------------|--------------------------|------------------------------|
| Real Estate Taxes | \$ 2,970,150 | 17.0% |
| Realty Transfer Taxes | 675,000 | 3.9% |
| Earned Income Taxes | 4,275,000 | 24.4% |
| Local Services Taxes | 1,050,000 | 6.0% |
| State Aid / Grants / Entitlements | 1,686,182 | 9.6% |
| Public Safety | 333,548 | 1.9% |
| Golf Course Revenues | 1,039,600 | 5.9% |
| Trash / Recyclables Fees | 1,490,450 | 8.5% |
| Interfund Transfers (In) | 2,398,485 | 13.7% |
| Development Services | 736,500 | 4.2% |
| Miscellaneous | 839,771 | 4.9% |
| Total | \$ 17,494,686 | 100.0% |

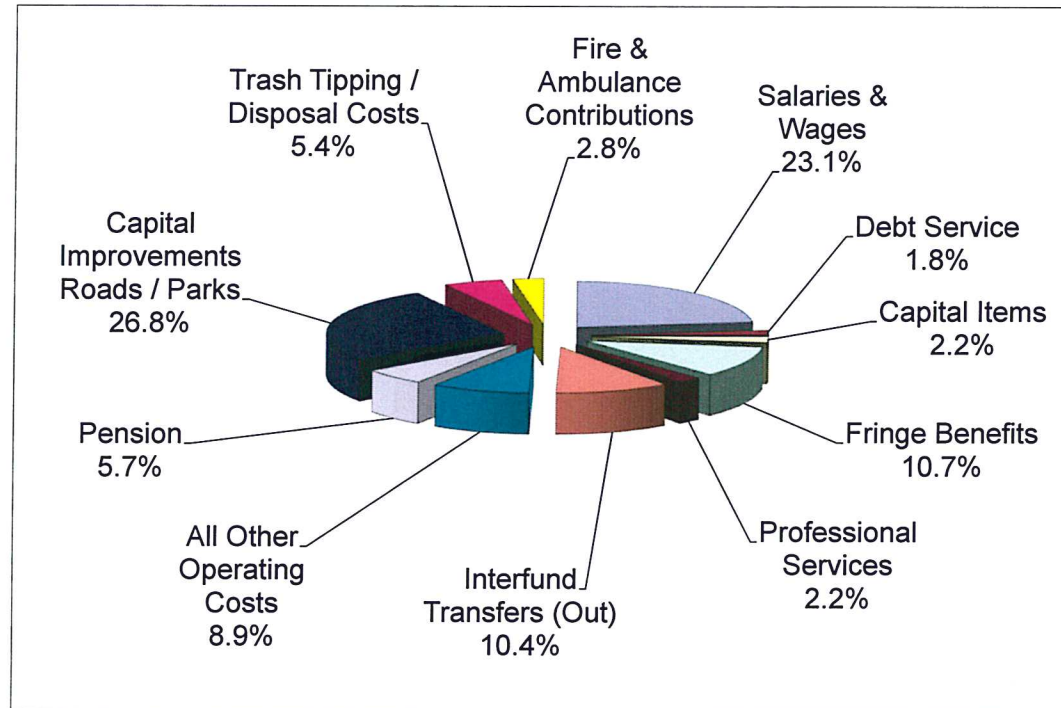


All Funds Revenue and Expenditure Summary

| | General | Golf | Fire Services | Mandatory Dedication | Road Improvement | Capital Reserve | Liquid Fuels | Trash | Memo Total |
|------------------------------------|----------------------|---------------------|-------------------|-------------------------|---------------------|---------------------|-------------------|---------------------|----------------------|
| Expenditures | | | | | | | | | |
| Salaries & Wages | \$ 4,842,873 | \$ 484,770 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 5,327,643 |
| Fringe Benefits | 2,315,244 | 163,047 | - | - | - | - | - | - | 2,478,291 |
| Pension Contributions | 1,320,409 | - | - | - | - | - | - | - | 1,320,409 |
| Debt Service | - | - | - | - | - | 404,146 | - | - | 404,146 |
| Capital Equipment / Purchases | 383,908 | 113,330 | - | - | - | - | - | - | 497,238 |
| Fire & Ambulance Contributions | 468,141 | - | 179,253 | - | - | - | - | - | 647,394 |
| Trash Tipping / Disposal Costs | - | - | - | - | - | - | - | 1,235,483 | 1,235,483 |
| Professional Services | 397,500 | 111,750 | - | - | - | - | - | - | 509,250 |
| All Other Operating Costs | 1,281,878 | 410,875 | - | - | - | - | - | 357,921 | 2,050,674 |
| Capital Improvements Roads / Parks | - | - | - | - | - | 5,335,100 | 852,000 | - | 6,187,100 |
| Interfund Transfers (Out) | 1,375,000 | - | - | 30,000 | 993,485 | - | - | - | 2,398,485 |
| Total Expenditures | \$ 12,384,953 | \$ 1,283,772 | \$ 179,253 | \$ 30,000 | \$ 993,485 | \$ 5,739,246 | \$ 852,000 | \$ 1,593,404 | \$ 23,056,113 |
| | | | | | | | | | |
| 2019 Ending Balance | \$ 3,249,076 | \$ 10,174 | \$ 291,084 | \$ 72,958 | \$ 634,832 | \$ 390,698 | \$ 73,599 | \$ 333,779 | \$ 5,056,200 |

**East Hempfield Township
2019 All Funds Expense Appropriations**

| | 2019 Approved | Percent Of Budget |
|------------------------------------|----------------------|----------------------|
| Salaries & Wages | \$ 5,327,643 | 23.1% |
| Debt Service | 404,146 | 1.8% |
| Capital Items | 497,238 | 2.2% |
| Fringe Benefits | 2,478,291 | 10.7% |
| Professional Services | 509,250 | 2.2% |
| Interfund Transfers (Out) | 2,398,485 | 10.4% |
| All Other Operating Costs | 2,050,674 | 8.9% |
| Pension | 1,320,409 | 5.7% |
| Capital Improvements Roads / Parks | 6,187,100 | 26.8% |
| Trash Tipping / Disposal Costs | 1,235,483 | 5.4% |
| Fire & Ambulance Contributions | 647,394 | 2.8% |
| Total | \$ 23,056,113 | 100.0% |



| East Hempfield Township | | | | | | | | | | |
|---|----------------------------------|-----------|-----------|-----------|-----------|-----------|------------|------------|------------|------------|
| ALL PRIMARY OPERATING FUNDS - Summary | | | | | | | | | | |
| Long-Range Financial Projections | | | | | | | | | | |
| | | | | | | | | | | |
| | | Actual | Actual | Actual | Actual | Estimated | Projected | Projected | Projected | Projected |
| Line # | | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 |
| 1 | Opening Fund Balance | \$ 6,198 | \$ 7,129 | \$ 7,848 | \$ 7,482 | \$ 8,072 | \$ 8,676 | \$ 4,057 | \$ 1,791 | \$ (648) |
| | Revenues | | | | | | | | | |
| 2 | General Fund | \$ 10,124 | \$ 10,495 | \$ 10,471 | \$ 11,155 | \$ 11,067 | \$ 11,015 | \$ 11,114 | \$ 11,215 | \$ 11,317 |
| 3 | Golf Fund | 888 | 964 | 1,029 | 997 | 959 | 1,040 | 1,050 | 1,061 | 1,072 |
| 4 | Capital Reserve Fund | 791 | 523 | 832 | 536 | 4,868 | 1,629 | 522 | 527 | 534 |
| 5 | Trash Fund | 1,552 | 1,466 | 1,385 | 1,402 | 1,551 | 1,551 | 1,572 | 1,595 | 1,617 |
| 6 | Liquid Fuels Fund | 617 | 668 | 785 | 805 | 851 | 849 | 856 | 856 | 856 |
| 7 | Total Revenues | \$ 13,972 | \$ 14,116 | \$ 14,502 | \$ 14,895 | \$ 19,296 | \$ 16,084 | \$ 15,115 | \$ 15,254 | \$ 15,396 |
| 8 | Overall Growth Rate | 0.0% | 1.0% | 2.7% | 2.7% | 29.5% | -16.6% | -6.0% | 0.9% | 0.9% |
| | Expenditures | | | | | | | | | |
| 9 | General Fund | \$ 8,978 | \$ 8,881 | \$ 9,239 | \$ 9,799 | \$ 10,152 | \$ 11,235 | \$ 11,267 | \$ 11,600 | \$ 11,924 |
| 10 | Golf Fund | 1,091 | 1,062 | 1,249 | 1,152 | 1,172 | 1,284 | 1,299 | 1,327 | 1,356 |
| 11 | Capital Reserve Fund | 838 | 1,150 | 1,962 | 1,109 | 5,004 | 5,739 | 2,320 | 2,205 | 2,063 |
| 12 | Trash Fund | 1,553 | 1,542 | 1,624 | 1,479 | 1,547 | 1,593 | 1,638 | 1,697 | 1,724 |
| 13 | Liquid Fuels Fund | 581 | 762 | 794 | 766 | 817 | 852 | 857 | 863 | 869 |
| 14 | Total Expenditures | \$ 13,041 | \$ 13,397 | \$ 14,868 | \$ 14,305 | \$ 18,692 | \$ 20,703 | \$ 17,381 | \$ 17,693 | \$ 17,936 |
| 15 | Overall Growth Rate | 0.0% | 2.7% | 11.0% | -3.8% | 30.7% | 10.8% | -16.0% | 1.8% | 1.4% |
| 16 | Net Income (Loss) | 931 | 719 | (366) | 590 | 604 | \$ (4,619) | \$ (2,266) | \$ (2,439) | \$ (2,540) |
| 17 | Ending Fund Balance | 7,129 | 7,848 | 7,482 | 8,072 | 8,676 | \$ 4,057 | \$ 1,791 | \$ (648) | \$ (3,188) |
| 18 | Suggested Unappropriated Balance | \$ 3,260 | \$ 3,349 | \$ 3,717 | \$ 3,576 | \$ 4,673 | \$ 5,176 | \$ 4,345 | \$ 4,423 | \$ 4,484 |
| 19 | Total Excess (Shortfall) | \$ 3,869 | \$ 4,499 | \$ 3,765 | \$ 4,496 | \$ 4,003 | \$ (1,119) | \$ (2,555) | \$ (5,071) | \$ (7,672) |
| For 2019 the township anticipates drawing down 53% of the cash reserves to fund operations. | | | | | | | | | | |

East Hempfield Township

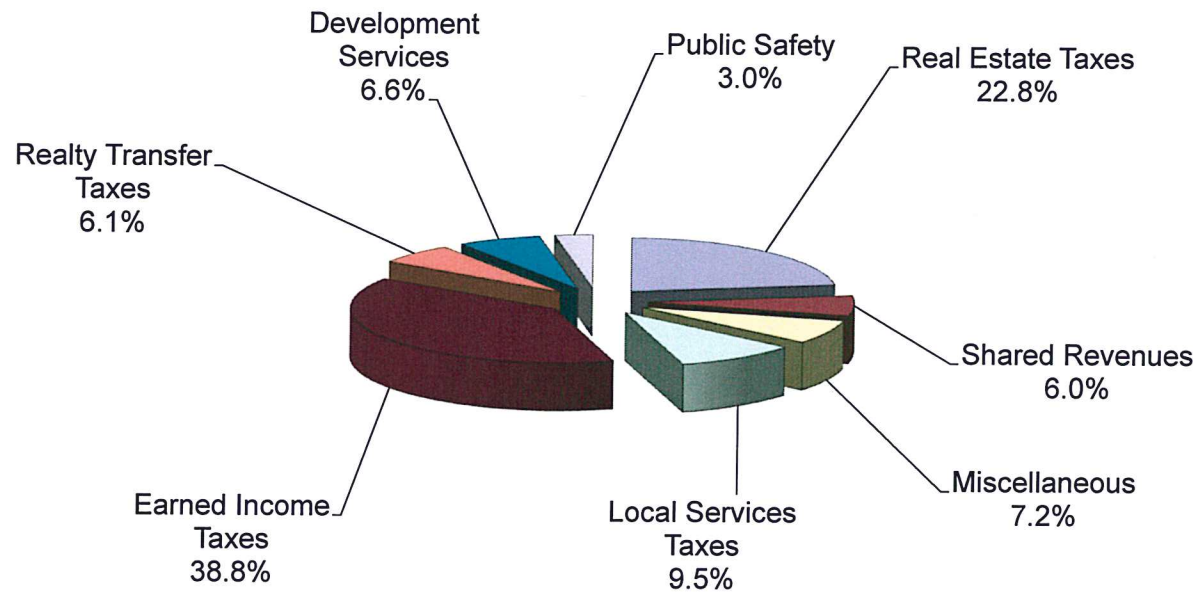
ANNUAL BUDGET

2019

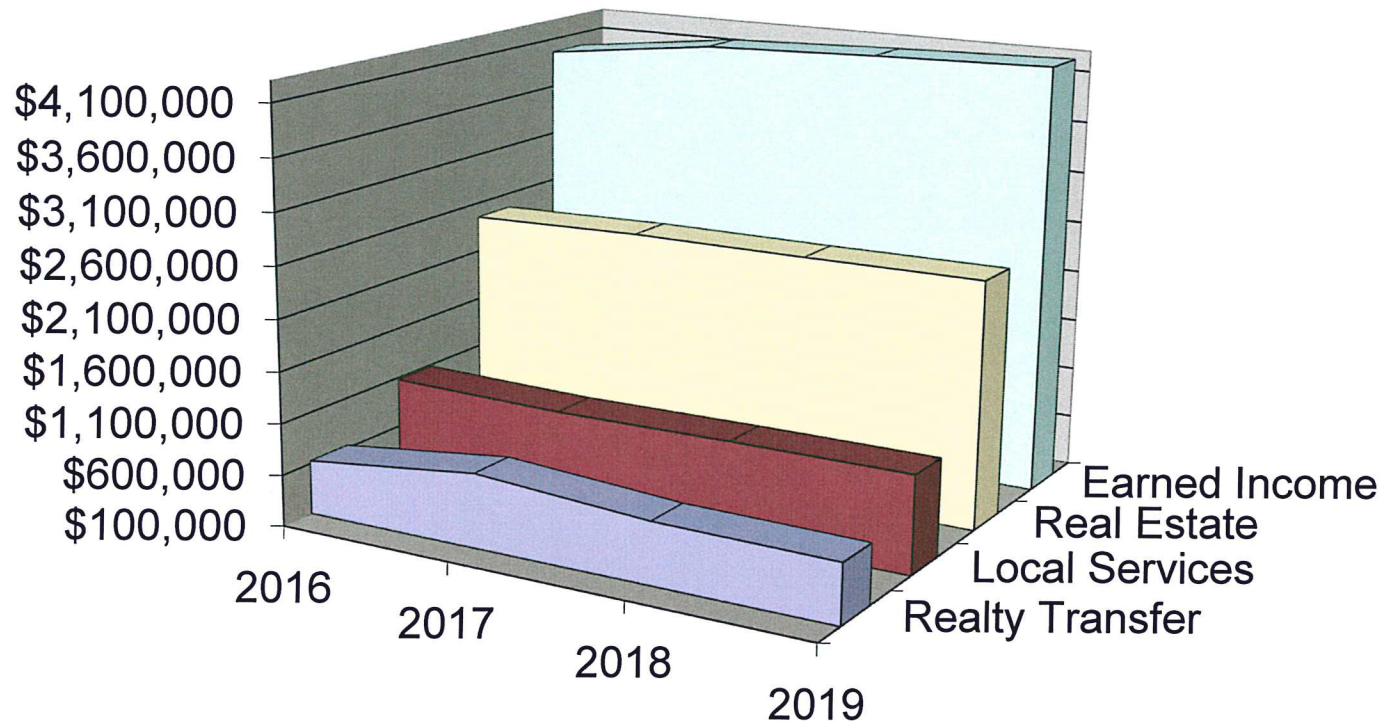
GENERAL FUND

**East Hempfield Township
2019 General Fund Revenue Sources**

| | 2019 Approved | Percent Of Budget |
|-----------------------|--------------------------|------------------------------|
| Real Estate Taxes | \$ 2,507,500 | 22.8% |
| Shared Revenues | 661,299 | 6.0% |
| Miscellaneous | 786,421 | 7.2% |
| Local Services Taxes | 1,050,000 | 9.5% |
| Earned Income Taxes | 4,275,000 | 38.8% |
| Realty Transfer Taxes | 675,000 | 6.1% |
| Development Services | 726,500 | 6.6% |
| Public Safety | 333,548 | 3.0% |
| Total | \$ 11,015,268 | 100.0% |



Comparison of General Fund Tax Revenues

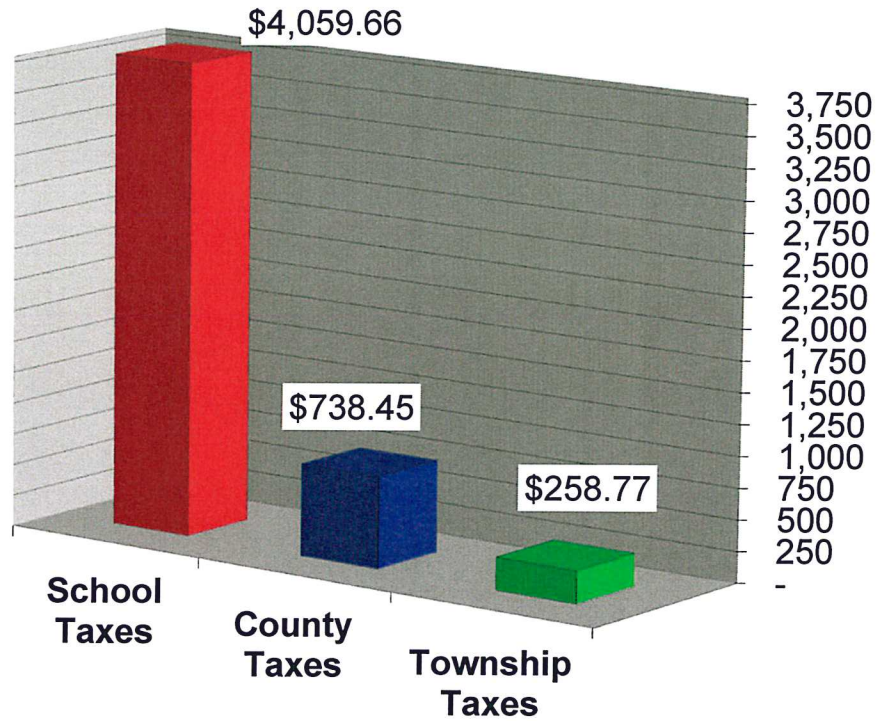


| <u>Tax</u> | <u>2016</u> | <u>2017</u> | <u>2018</u> | <u>2019</u> |
|-----------------|-------------|-------------|-------------|-------------|
| Realty Transfer | 626,336 | 819,727 | 700,000 | 675,000 |
| Local Services | 1,077,195 | 1,036,575 | 1,050,000 | 1,050,000 |
| Real Estate | 2,452,589 | 2,493,346 | 2,493,595 | 2,507,500 |
| Earned Income | 3,960,386 | 4,165,136 | 4,225,000 | 4,275,000 |

East Hempfield Township Resident - Estimated Taxes
Average home assessed @ \$253,675 for 2019

| <u>Tax Year</u> | <u>Tax Rate</u> | <u>% Share</u> | <u>Allocation of Estimated Taxes</u> | |
|-----------------|-----------------|----------------|--------------------------------------|--------------------|
| 2018 - 2019 | 16.0034 | 80.3% | School Taxes | \$ 4,059.66 |
| 2019 | 2.911 | 14.6% | County Taxes | 738.45 |
| 2019 | 1.010 | 5.1% | Township Taxes | 258.77 |
| | <u>19.924</u> | | | <u>\$ 5,056.88</u> |

Real Estate Tax Allocation Assessed @ \$253,675)



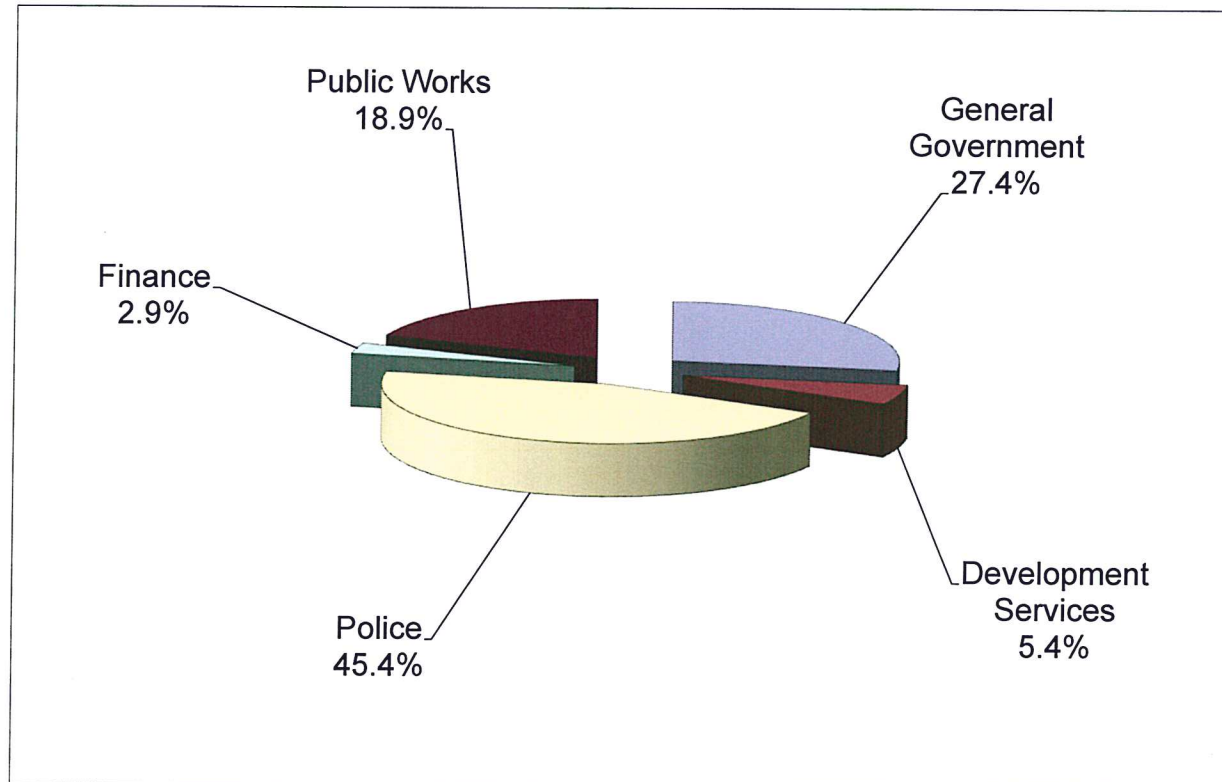
Allocation of Your Tax Dollar



| | School 2018 - 2019 | County 2019 | Township 2019 |
|---------|-----------------------|----------------|------------------|
| Millage | 16.0034 | 2.911 | 1.010 |
| Cents | \$.80 | \$.15 | \$.05 |

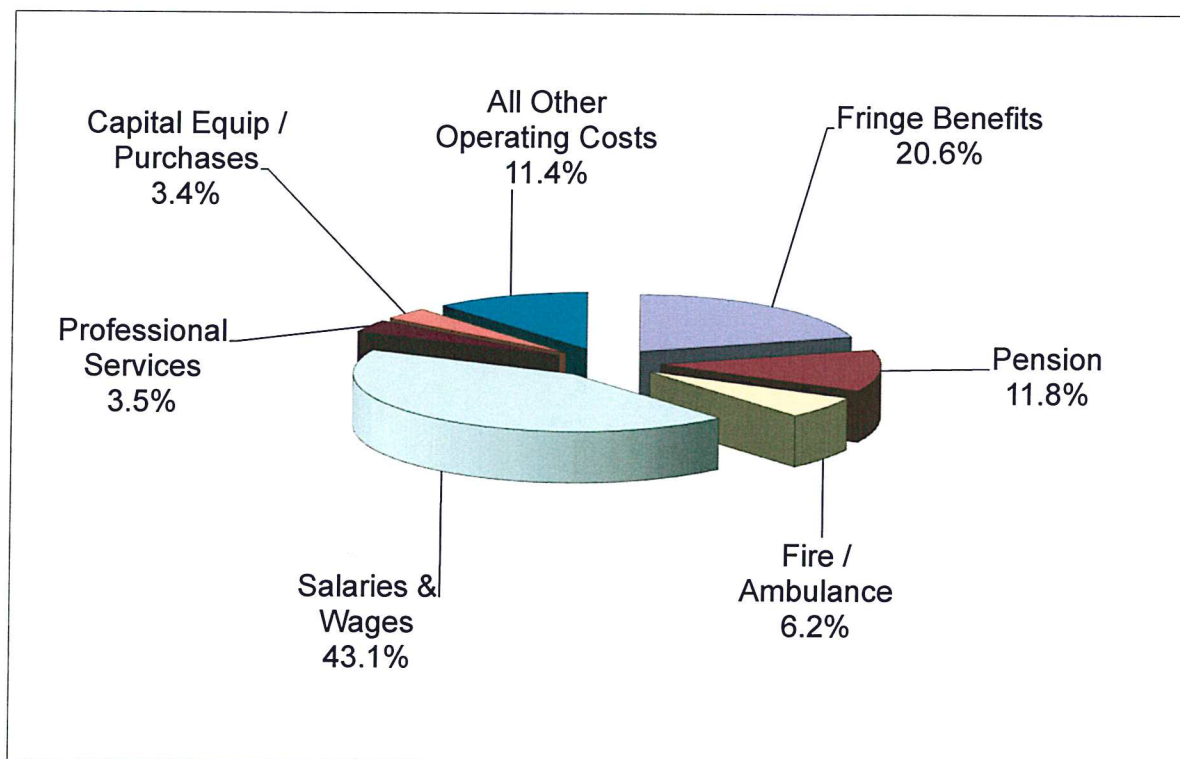
**East Hempfield Township
2019 General Fund Expense Appropriations**

| | 2019 Approved | Percent Of Budget |
|----------------------|--------------------------|------------------------------|
| General Government | \$ 3,078,064 | 27.4% |
| Development Services | 607,447 | 5.4% |
| Police | 5,101,594 | 45.4% |
| Finance | 324,178 | 2.9% |
| Public Works | 2,123,671 | 18.9% |
| Total | \$ 11,234,953 | 100% |



**East Hempfield Township
2019 General Fund Expenses By Object**

| | 2019 Approved | Percent Of Budget |
|---------------------------|--------------------------|------------------------------|
| Fringe Benefits | \$ 2,315,244 | 20.6% |
| Pension | 1,320,409 | 11.8% |
| Fire / Ambulance | 693,141 | 6.2% |
| Salaries & Wages | 4,842,873 | 43.1% |
| Professional Services | 397,500 | 3.5% |
| Capital Equip / Purchases | 383,908 | 3.4% |
| All Other Operating Costs | 1,281,878 | 11.4% |
| Total | \$ 11,234,953 | 100.0% |



Operating Funds Capital Requests for 2019

| <u>Fund</u> | <u>Item</u> | <u>2019 Approved</u> |
|--------------------|---|---------------------------------|
| General | Furniture / Shelving / admin Chairs / Meeting Room Chairs | 17,000 |
| | Administration | 17,000 |
| General | Emergency Services - Vehicle | 32,000 |
| | Fire & Rescue | 32,000 |
| General | Computer | 2,500 |
| | Finance | 2,500 |
| General | (2) SUV Vehicles | 94,000 |
| | (4) Desktop Computers | 5,000 |
| | Handguns/Holsters/Ammo | 28,000 |
| | (3) Body Armor | 3,000 |
| | Fleet Emissions Computer | 3,200 |
| | Laser Jet Printer | 1,800 |
| | K-9 Equipment | 5,000 |
| | Police | 140,000 |
| General | Surface Tablet | 2,000 |
| | AV Equipment | 3,000 |
| | Desk | 3,000 |
| | Development Services | 8,000 |
| General | 2015 Dump Truck 5 year lease / purchase - year 4 | 30,756 |
| | 2016 Dump Truck 5 year lease / purchase - year 4 | 35,572 |
| | 2017 Dump Truck 5 year lease / purchase - year 3 | 34,207 |
| | 2018 Dump Truck 5 year lease / purchase - year 2 | 32,873 |
| | 2019 Utility Truck | 58,000 |
| | 2019 Loader 5 year lease / purchase - year 1 | 25,000 |
| | Public Works | 216,408 |
| | General Fund Total | 415,908 |
| Golf | (62) Golf Carts 5 year lease / purchase - year 5 | 51,290 |
| | Cart Batteries | 25,000 |
| | Range Ball Machine | 6,890 |
| | Pro Shop | 83,180 |
| Golf | (3) Irrigation Heads | 7,500 |
| | Zero Turn Mower 3 year purchase - year 2 | 4,810 |
| | (2) Rough Mowers 5 year lease / purchase - year 4 | 17,840 |
| | Maintenance | 30,150 |
| | Golf Fund Total | 113,330 |

*** Existing Lease / Purchase Commitment**

**EAST HEMPFIELD TOWNSHIP
GENERAL FUND
2019**

| ACCOUNT # | DESCRIPTION | 2016 ACTUAL | 2017 ACTUAL | 2018 BUDGET | 2018 PROJECTED | 2019 APPROVED | PERCENT CHANGE |
|------------------------------------|--------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-------------------|
| | Beginning Cash & Investments | \$ 4,265,512 | \$ 4,547,957 | \$ 4,756,770 | \$ 4,854,428 | \$ 4,618,761 | -3% |
| REVENUES | | | | | | | |
| GENERAL GOVERNMENT REVENUES | | | | | | | |
| REAL ESTATE TAXES | | | | | | | |
| 01-401-3011 | Real Estate Tax - Current Year | \$ 2,402,764 | \$ 2,424,308 | \$ 2,417,000 | \$ 2,424,000 | \$ 2,436,000 | |
| 01-401-3012 | Real Estate Tax - Prior Year | 2,817 | 13,959 | 14,000 | 14,487 | 14,500 | |
| 01-401-3013 | Real Estate Tax - Delinquent | 31,683 | 46,252 | 48,000 | 33,108 | 35,000 | |
| 01-401-3016 | Real Estate Tax - Interim | 15,324 | 8,827 | 12,000 | 22,000 | 22,000 | |
| | Total Real Estate Taxes | \$ 2,452,589 | \$ 2,493,346 | \$ 2,491,000 | \$ 2,493,595 | \$ 2,507,500 | 1% |
| ACT 511 TAXES | | | | | | | |
| 01-401-3101 | Real Estate Transfer Tax | \$ 626,336 | \$ 819,727 | \$ 650,000 | \$ 700,000 | \$ 675,000 | |
| 01-401-3102 | Earned Income Tax - Current | 3,960,386 | 4,165,136 | 4,190,000 | 4,225,000 | 4,275,000 | |
| 01-401-3105 | Local Services Tax | 1,077,195 | 1,036,575 | 1,030,000 | 1,050,000 | 1,050,000 | |
| | Total Act 511 Taxes | \$ 5,663,917 | \$ 6,021,438 | \$ 5,870,000 | \$ 5,975,000 | \$ 6,000,000 | 2% |
| PERMITS | | | | | | | |
| 01-401-3218 | Cable Television Franchise | \$ 451,640 | \$ 480,048 | \$ 490,000 | \$ 485,000 | \$ 490,000 | |
| 01-430-3630 | Road Opening Permits | 7,085 | 11,605 | 10,000 | 10,000 | 10,000 | |
| | Total Permits | \$ 458,725 | \$ 491,653 | \$ 500,000 | \$ 495,000 | \$ 500,000 | 0% |
| INTEREST | | | | | | | |
| 01-401-3410 | Interest Earnings | \$ 4,558 | \$ 11,860 | \$ 11,500 | \$ 16,000 | \$ 16,000 | |
| | Total Interest | \$ 4,558 | \$ 11,860 | \$ 11,500 | \$ 16,000 | \$ 16,000 | 39% |
| BUILDING INCOME | | | | | | | |
| 01-401-3421 | Rent of Land | \$ 13,201 | \$ 13,446 | \$ 13,571 | \$ 13,571 | \$ 13,800 | |
| 01-401-3422 | Rent of Bldgs | 110 | 110 | 100 | 100 | 100 | |
| 01-401-3424 | Rental of Pavilion | 3,661 | 4,735 | 4,800 | 6,500 | 6,500 | |
| | Total Rental Fees | \$ 16,972 | \$ 18,291 | \$ 18,471 | \$ 20,171 | \$ 20,400 | 10% |

**EAST HEMPFIELD TOWNSHIP
GENERAL FUND
2019**

| ACCOUNT # | DESCRIPTION | 2016 ACTUAL | 2017 ACTUAL | 2018 BUDGET | 2018 PROJECTED | 2019 APPROVED | PERCENT CHANGE |
|--|---|---------------------|---------------------|---------------------|---------------------|---------------------|-------------------|
| SHARED REVENUE | | | | | | | |
| 01-401-3540 | Reimbursement from FEMA | \$ 96,043 | \$ - | \$ - | \$ - | \$ - | |
| 01-401-3550 | Public Utility Realty Tax | 9,676 | 8,808 | 8,808 | 9,156 | 9,156 | |
| 01-401-3555 | State Aid / Pension | 428,715 | 445,061 | 462,774 | 477,808 | 477,808 | |
| 01-401-3554 | Alcoholic Beverage Licenses | 4,800 | 4,800 | 4,800 | 4,800 | 4,800 | |
| 01-401-3557 | Foreign Fire Premium Tax | 200,792 | 185,954 | 185,954 | 169,535 | 169,535 | |
| Total Shared Revenue | | \$ 740,026 | \$ 644,623 | \$ 662,336 | \$ 661,299 | \$ 661,299 | 0% |
| OTHER GENERAL GOVERNMENT | | | | | | | |
| 01-401-3583 | Trash / Recycling Administration | \$ 88,528 | \$ 90,791 | \$ 93,515 | \$ 94,098 | \$ 96,921 | |
| 01-401-3584 | Reimb. - Admin and Public Works Golf Assistance | - | - | - | - | 93,100 | |
| 01-401-3800 | Miscellaneous Revenue | 6,932 | 7,367 | 6,000 | 6,000 | 6,000 | |
| 01-401-3805 | Country Fair | - | 3,741 | - | 1,000 | - | |
| 01-401-3816 | Non-Uniformed Employee Health Contributions | 2,589 | 4,114 | 4,300 | 4,150 | 4,500 | |
| 01-401-3817 | Reimbursements Insurances / Pension | 37,123 | 41,580 | 31,000 | 36,981 | 35,000 | |
| 01-401-3872 | Contributions Private Sources | 10,330 | 2,750 | 2,750 | 5,000 | 3,500 | |
| 01-401-3910 | Sale of General Fixed Assets | 15,650 | 826 | - | 12,100 | - | |
| 01-410-3815 | Police Employee Health Contributions | 5,711 | 9,840 | 10,800 | 10,000 | 11,000 | |
| Total Other General Government | | \$ 166,863 | \$ 161,009 | \$ 148,365 | \$ 169,329 | \$ 250,021 | 69% |
| Total General Government Revenues | | \$ 9,503,650 | \$ 9,842,220 | \$ 9,701,672 | \$ 9,830,394 | \$ 9,955,220 | 3% |
| DEVELOPMENT SERVICES REVENUES | | | | | | | |
| 01-414-3610 | Subdivisions Permits & Fees | \$ 19,398 | \$ 15,533 | \$ 20,000 | \$ 21,000 | \$ 20,000 | |
| 01-414-3611 | Zoning Permits & Fees | 42,910 | 53,310 | 35,000 | 43,000 | 45,000 | |
| 01-414-3612 | Hearing Fees | 14,300 | 11,050 | 10,000 | 10,150 | 10,000 | |
| 01-414-3625 | Bldg Permits & Fees | 437,968 | 670,843 | 400,000 | 650,000 | 500,000 | |
| 01-414-3626 | Sewage Permits & Fees | 1,666 | 2,070 | 1,025 | 1,265 | 1,500 | |
| 01-414-3628 | Storm Water Permits & Fees | 36,458 | 98,819 | 75,000 | 80,000 | 75,000 | |
| 01-414-3629 | Storm Water Maintenance Fees | 32,758 | 96,619 | 75,000 | 80,000 | 75,000 | |
| Total Planning / Development Revenues | | \$ 585,458 | \$ 948,244 | \$ 616,025 | \$ 885,415 | \$ 726,500 | 18% |

**EAST HEMPFIELD TOWNSHIP
GENERAL FUND
2019**

| ACCOUNT # | DESCRIPTION | 2016 ACTUAL | 2017 ACTUAL | 2018 BUDGET | 2018 PROJECTED | 2019 APPROVED | PERCENT CHANGE |
|------------------------------------|---|----------------------|----------------------|----------------------|----------------------|----------------------|-------------------|
| PUBLIC SAFETY | | | | | | | |
| 01-410-3311 | Vehicle Code Violations | \$ 75,896 | \$ 78,515 | \$ 75,000 | \$ 75,000 | \$ 75,000 | |
| 01-410-3312 | Fines - State & City | 11,902 | 14,765 | 13,000 | 13,000 | 13,000 | |
| 01-410-3313 | County Court Fines | 9,161 | 16,098 | 13,000 | 13,000 | 13,000 | |
| 01-410-3510 | Reimbursement - Bur of Justice | 6,412 | - | 3,000 | 3,780 | 3,000 | |
| 01-410-3581 | Reimbursement - Lancaster County (DTFO) | 94,900 | 97,289 | 99,910 | 70,785 | 85,048 | |
| 01-410-3582 | Reimbursement - School Resource | 70,885 | 73,088 | 67,000 | 72,759 | 70,000 | |
| 01-410-3620 | Sale of Copies - Reports | 11,385 | 10,835 | 11,000 | 11,000 | 11,000 | |
| 01-410-3621 | Security Permits & Violations | 37,075 | 40,870 | 35,000 | 32,000 | 35,000 | |
| 01-410-3622 | Special Police Services | 12,562 | 15,129 | 12,000 | 15,000 | 12,000 | |
| 01-410-3623 | Misc. Police Revenue | 28,720 | 16,120 | 15,000 | 22,000 | 15,000 | |
| 01-410-3631 | Parking Violations | 1,755 | 1,275 | 1,500 | 1,000 | 1,000 | |
| 01-410-3871 | Contribution K-9 Unit | 21,811 | 828 | 500 | 21,250 | 500 | |
| Total Public Safety | | \$ 382,464 | \$ 364,812 | \$ 345,910 | \$ 350,574 | \$ 333,548 | -4% |
| Total General Fund Revenues | | \$ 10,471,572 | \$ 11,155,276 | \$ 10,663,606 | \$ 11,066,383 | \$ 11,015,268 | 3% |

**EAST HEMPFIELD TOWNSHIP
GENERAL FUND
2019**

| ACCOUNT # | DESCRIPTION | 2016 ACTUAL | 2017 ACTUAL | 2018 BUDGET | 2018 PROJECTED | 2019 APPROVED | PERCENT CHANGE |
|---------------------------|---|---------------------|---------------------|---------------------|---------------------|---------------------|-------------------|
| EXPENDITURES | | | | | | | |
| GENERAL GOVERNMENT | | | | | | | |
| 01-401-4110 | Salaries - Supervisors | \$ 16,522 | \$ 16,478 | \$ 16,500 | \$ 16,500 | \$ 16,500 | |
| 01-401-4121 | Salary - Manager | 115,167 | 116,827 | 118,831 | 129,445 | 115,000 | |
| 01-401-4140 | Salaries - Administrative Staff | 126,001 | 161,327 | 130,320 | 130,320 | 101,191 | |
| | Salaries and Wages | \$ 257,690 | \$ 294,632 | \$ 265,651 | \$ 276,265 | \$ 232,691 | -12% |
| 01-401-4156 | Health / Life / Disability Insurance | \$ 49,659 | \$ 56,392 | \$ 68,708 | \$ 60,527 | \$ 67,896 | |
| 01-401-4161 | FICA Medicare Taxes | 19,351 | 22,223 | 20,322 | 21,134 | 17,801 | |
| 01-401-4162 | SUI Taxes | 1,414 | 1,664 | 1,440 | 1,350 | 1,400 | |
| 01-401-4165 | Employee Benefits | 7,564 | 13,814 | 12,000 | 6,000 | 10,000 | |
| 01-401-4169 | Employee Tuition Reimbursement Expenses | - | - | 5,000 | - | 5,000 | |
| 01-401-4460 | Conventions & Meetings | 2,550 | 1,815 | 4,000 | 2,000 | 3,000 | |
| 01-401-4465 | Training & Development | 1,288 | 2,610 | 3,000 | 1,000 | 3,000 | |
| 01-486-4354 | Worker's Comp Insurance | 160,625 | 175,101 | 175,000 | 173,660 | 185,000 | |
| 01-487-4163 | Municipal Pension Obligation | 930,859 | 949,696 | 959,284 | 959,284 | 1,268,363 | |
| 01-487-4164 | Pension - Defined Contribution | 30,881 | 22,576 | 42,332 | 46,000 | 52,046 | |
| | Employee Benefits | \$ 1,204,191 | \$ 1,245,891 | \$ 1,291,086 | \$ 1,270,955 | \$ 1,613,506 | 25% |
| 01-401-4210 | Office Materials & Supplies | \$ 8,833 | \$ 10,349 | \$ 8,000 | \$ 8,000 | \$ 8,000 | |
| 01-401-4316 | Codification Fees | 3,722 | 4,337 | 13,000 | 5,000 | 13,000 | |
| 01-401-4325 | Postage | 14,939 | 11,510 | 12,000 | 12,000 | 12,000 | |
| 01-401-4341 | Advertising | 7,282 | 11,824 | 12,000 | 12,000 | 12,000 | |
| 01-401-4345 | Newsletter | - | 2,508 | 5,500 | 10,000 | 11,000 | |
| 01-401-4374 | Maint. & Repairs (Minor Office) | 3,668 | 2,632 | 3,000 | 3,000 | 3,000 | |
| 01-401-4375 | Computer Maintenance / Monitoring | 19,102 | 15,913 | 20,000 | 15,000 | 15,000 | |
| 01-401-4386 | Equipment Lease | 1,888 | 2,041 | 2,500 | 2,500 | 2,500 | |
| 01-401-4420 | Dues, Subscriptions & Memberships | 6,513 | 6,502 | 6,500 | 6,500 | 6,500 | |
| 01-401-4490 | General Expenses | 359 | 499 | 500 | 300 | 500 | |
| 01-401-4741 | Minor Equipment Purchases | 1,700 | - | 8,500 | 6,000 | 5,000 | |
| | Office Expenses | \$ 68,006 | \$ 68,115 | \$ 91,500 | \$ 80,300 | \$ 88,500 | -3% |
| 01-401-4312 | Contracted Services | \$ 16,306 | \$ 2,121 | \$ 5,000 | \$ 5,000 | \$ 12,000 | |
| 01-401-4313 | Engineering Services | 7,052 | 62,488 | 30,000 | 22,000 | 25,000 | |
| 01-401-4314 | Legal Services | 51,302 | 36,516 | 35,000 | 20,000 | 30,000 | |
| 01-401-4317 | Stenographer's Fees | 100 | 135 | 1,000 | 100 | - | |
| | Professional Fees | \$ 74,760 | \$ 101,260 | \$ 71,000 | \$ 47,100 | \$ 67,000 | -6% |

EAST HEMPFIELD TOWNSHIP
GENERAL FUND
2019

| ACCOUNT # | DESCRIPTION | 2016 ACTUAL | 2017 ACTUAL | 2018 BUDGET | 2018 PROJECTED | 2019 APPROVED | PERCENT CHANGE |
|-------------|---|---------------------|---------------------|---------------------|---------------------|---------------------|-------------------|
| 01-401-4321 | Telephone | \$ 6,030 | \$ 5,866 | \$ 6,500 | \$ 6,000 | \$ 6,000 | |
| 01-401-4322 | Internet Service | 1,575 | 1,559 | 1,800 | 2,000 | 2,000 | |
| | Communication | \$ 7,605 | \$ 7,425 | \$ 8,300 | \$ 8,000 | \$ 8,000 | -4% |
| 01-401-4231 | Vehicle Expenses | \$ 4,550 | \$ 4,607 | \$ 5,000 | \$ 7,000 | \$ 8,000 | 60% |
| 01-401-4352 | Insurance & Bonding | \$ 1,026 | \$ 1,026 | \$ 1,200 | \$ 1,200 | \$ 1,200 | |
| 01-486-4353 | Liability / Casualty / Property / Equipment | 151,567 | 138,561 | 160,000 | 155,000 | 165,000 | |
| | Insurance & Bonding | \$ 152,593 | \$ 139,587 | \$ 161,200 | \$ 156,200 | \$ 166,200 | 3% |
| 01-401-4430 | Real Estate Taxes | \$ 17,954 | \$ 18,098 | \$ 18,098 | \$ 25,005 | \$ 26,000 | 44% |
| 01-411-4140 | Salary - Emergency Services Coordinator (Part Time) | \$ - | \$ - | \$ 45,000 | \$ 47,850 | \$ 49,286 | |
| 01-411-4161 | FICA Medicare Taxes | - | - | 3,443 | 3,661 | 3,770 | |
| 01-411-4162 | SUI Taxes | - | - | 360 | 360 | 350 | |
| 01-411-4231 | Fire Companies Fuel | - | - | 18,000 | 15,500 | 17,000 | |
| 01-411-4232 | Vehicle Expense EMC | - | - | - | - | 4,000 | |
| 01-411-4312 | Contracted Services | - | - | 25,000 | 25,000 | 10,000 | |
| 01-411-4321 | Telephone | - | - | 500 | 700 | 700 | |
| 01-411-4352 | Fire Companies Liability Insurance | - | - | 38,500 | 33,500 | 36,500 | |
| 01-411-4354 | Fire Companies Worker's Comp Insurance | - | - | 38,193 | 37,500 | 38,500 | |
| 01-411-4361 | Fire Companies Utilities | - | - | 75,000 | 75,000 | 75,000 | |
| 01-411-4460 | Conventions & Meetings | - | - | 2,500 | 2,000 | 1,500 | |
| 01-411-4465 | Training | - | - | - | - | 1,000 | |
| 01-411-4542 | Foreign Fire Insurance | 200,792 | 185,954 | 185,954 | 169,535 | 169,535 | |
| 01-411-4544 | Fire Scholarships | - | - | 10,000 | 10,000 | 10,000 | |
| 01-411-4927 | Fire Services - Equip./Bld. Loans | 450,000 | 549,000 | 225,000 | 225,000 | 225,000 | |
| 01-412-4543 | Contribution - Ambulance Association | 12,000 | 13,000 | 14,000 | 14,000 | 15,000 | |
| 01-415-4500 | Emergency Management Supplies | - | 1,597 | 4,000 | 3,000 | 4,000 | |
| 01-411-4740 | Vehicle | - | - | - | - | 32,000 | |
| | Fire & Rescue | \$ 662,792 | \$ 749,551 | \$ 685,450 | \$ 662,606 | \$ 693,141 | 1% |
| 01-401-4521 | Contributions - HARC | \$ 49,868 | \$ 51,535 | \$ 51,535 | \$ 51,535 | \$ 51,535 | |
| 01-401-4522 | Contributions - HARC (Capital Projects) | - | - | - | - | 35,491 | |
| 01-401-4523 | A. Herr Farm Improvements | 14,000 | 14,000 | 14,000 | 14,000 | 50,000 | |
| 01-401-4491 | Amos Herr Day Celebration | 2,000 | 5,741 | 2,000 | 2,000 | 3,000 | |
| 01-456-4522 | Contributions - Libraries | 13,000 | 14,000 | 16,000 | 16,000 | 18,000 | |
| | Contributions - Recreation / Culture | \$ 78,868 | \$ 85,276 | \$ 83,535 | \$ 83,535 | \$ 158,026 | 89% |
| 01-401-4740 | Equipment Purchases | \$ 40,719 | \$ 2,478 | \$ 10,000 | \$ - | \$ 17,000 | 70% |
| | Total General Government | \$ 2,569,728 | \$ 2,716,920 | \$ 2,690,820 | \$ 2,616,966 | \$ 3,078,064 | 14% |

**EAST HEMPFIELD TOWNSHIP
GENERAL FUND
2019**

| ACCOUNT # | DESCRIPTION | 2016 ACTUAL | 2017 ACTUAL | 2018 BUDGET | 2018 PROJECTED | 2019 APPROVED | PERCENT CHANGE |
|----------------|--------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| FINANCE | | | | | | | |
| 01-402-4140 | Salaries - Finance Staff | \$ 175,202 | \$ 182,993 | \$ 185,233 | \$ 186,753 | \$ 188,595 | |
| 01-402-4141 | Bookkeeper OT | 2,480 | 1,412 | 1,000 | 350 | 1,000 | |
| | Salaries & Wages | \$ 177,682 | \$ 184,405 | \$ 186,233 | \$ 187,103 | \$ 189,595 | 2% |
| 01-402-4156 | Health / Life / Disability Insurance | \$ 48,850 | \$ 56,171 | \$ 68,331 | \$ 60,267 | \$ 67,529 | |
| 01-402-4161 | FICA Medicare Taxes | 13,280 | 13,669 | 14,247 | 14,313 | 14,504 | |
| 01-402-4162 | SUI Taxes | 1,119 | 1,080 | 1,080 | 1,080 | 1,050 | |
| 01-402-4465 | Training & Development | 160 | 30 | 1,000 | 500 | 1,000 | |
| | Employee Benefits | \$ 63,409 | \$ 70,950 | \$ 84,658 | \$ 76,160 | \$ 84,083 | -1% |
| 01-402-4310 | Payroll Services | \$ 6,787 | \$ 6,868 | \$ 7,500 | \$ 7,350 | \$ 8,000 | |
| 01-402-4374 | Maintenance & Repairs | 242 | 111 | 1,000 | 250 | 1,000 | |
| 01-402-4375 | Computer Maintenance | 12,106 | 12,308 | 15,000 | 13,500 | 15,000 | |
| | Office Expenses | \$ 19,135 | \$ 19,287 | \$ 23,500 | \$ 21,100 | \$ 24,000 | 2% |
| 01-402-4311 | Auditing Services | \$ 21,500 | \$ 19,050 | \$ 23,000 | \$ 22,500 | \$ 24,000 | |
| | Professional Fees | \$ 21,500 | \$ 19,050 | \$ 23,000 | \$ 22,500 | \$ 24,000 | 4% |
| 01-402-4740 | Equipment | \$ 1,326 | \$ 1,936 | \$ 1,500 | \$ - | \$ 2,500 | 67% |
| | Total Finance | \$ 283,052 | \$ 295,628 | \$ 318,891 | \$ 306,863 | \$ 324,178 | 2% |

**EAST HEMPFIELD TOWNSHIP
GENERAL FUND
2019**

| ACCOUNT # | DESCRIPTION | 2016 ACTUAL | 2017 ACTUAL | 2018 BUDGET | 2018 PROJECTED | 2019 APPROVED | PERCENT CHANGE |
|---------------|---|---------------------|---------------------|---------------------|---------------------|---------------------|-------------------|
| POLICE | | | | | | | |
| 01-410-4124 | Salary - Chief | \$ 111,971 | \$ 114,233 | \$ 117,644 | \$ 117,510 | \$ 121,231 | |
| 01-410-4131 | Salaries - Lieutenants | 196,261 | 199,405 | 204,399 | 204,201 | 209,691 | |
| 01-410-4132 | Salaries - Sergeants | 452,511 | 473,238 | 473,285 | 465,041 | 485,890 | |
| 01-410-4133 | Salaries - Detectives | 175,665 | 179,030 | 272,161 | 176,101 | 186,266 | |
| 01-410-4134 | Salaries - Patrolman | 1,708,456 | 1,797,275 | 1,824,587 | 1,782,943 | 1,981,916 | |
| 01-410-4143 | Police Overtime | 147,338 | 167,864 | 180,000 | 190,000 | 180,000 | |
| | Salaries - Uniformed Officers | \$ 2,792,202 | \$ 2,931,045 | \$ 3,072,076 | \$ 2,935,796 | \$ 3,164,994 | 3% |
| 01-410-4140 | Wages- Police Civilians | \$ 153,525 | \$ 158,992 | \$ 163,465 | \$ 165,230 | \$ 168,993 | |
| 01-410-4141 | Police Clerk & Dispatcher OT | 526 | 105 | 500 | 100 | 500 | |
| | Salaries and Wages | \$ 154,051 | \$ 159,097 | \$ 163,965 | \$ 165,330 | \$ 169,493 | 3% |
| 01-410-4156 | Health / Life / Disability Insurance | \$ 553,644 | \$ 646,389 | \$ 848,180 | \$ 698,853 | \$ 802,616 | |
| 01-410-4157 | Post Retirement Benefits - Current Retirees | 185,164 | 173,254 | 208,000 | 210,000 | 220,000 | |
| 01-410-4161 | FICA Medicare Taxes | 222,764 | 232,586 | 247,557 | 237,236 | 255,088 | |
| 01-410-4162 | SUI Taxes | 14,263 | 13,622 | 13,680 | 13,680 | 13,300 | |
| 01-410-4192 | Uniform Maint. & Upkeep | 5,698 | 5,929 | 7,000 | 6,000 | 7,000 | |
| 01-410-4195 | Employee Expenses | 12,546 | 18,935 | 15,000 | 12,000 | 12,000 | |
| 01-410-4465 | Training & Development | 16,009 | 11,380 | 16,000 | 16,000 | 20,000 | |
| 01-487-4166 | Future Post Employment Benefit Expense | - | - | 100,000 | 100,000 | - | |
| 01-487-4168 | Post Retirement Health Funding - HRAs | 32,000 | 29,625 | 39,000 | 34,250 | 42,000 | |
| | Employee Benefits | \$ 1,042,088 | \$ 1,131,720 | \$ 1,494,417 | \$ 1,328,019 | \$ 1,372,004 | -8% |
| 01-410-4210 | Office Materials & Supplies | \$ 8,678 | \$ 7,122 | \$ 10,000 | \$ 7,000 | \$ 10,000 | |
| 01-410-4342 | Printing | 915 | 544 | 1,000 | 800 | 1,000 | |
| 01-410-4374 | Office Maintenance & Repairs | 1,000 | 801 | 1,500 | 1,000 | 1,500 | |
| 01-410-4375 | Computer Technology | 9,294 | 30,044 | 45,000 | 50,000 | 45,000 | |
| 01-410-4386 | Equipment Lease | 1,071 | 1,158 | 1,500 | 1,200 | 1,500 | |
| 01-410-4420 | Dues, Subscriptions, & Memberships | 4,669 | 3,904 | 5,000 | 4,500 | 8,000 | |
| 01-410-4490 | General Expenses | 70 | 87 | 500 | 100 | 500 | |
| | Office Expenses | \$ 25,697 | \$ 43,660 | \$ 64,500 | \$ 64,600 | \$ 67,500 | 5% |

**EAST HEMPFIELD TOWNSHIP
GENERAL FUND
2019**

| ACCOUNT # | DESCRIPTION | 2016 ACTUAL | 2017 ACTUAL | 2018 BUDGET | 2018 PROJECTED | 2019 APPROVED | PERCENT CHANGE |
|-------------|-----------------------------------|----------------|----------------|----------------|-------------------|------------------|-------------------|
| 01-410-4314 | Legal Services / Consulting Fees | \$ 17,441 | \$ 34,209 | \$ 15,000 | \$ 5,000 | \$ 10,000 | -33% |
| 01-410-4321 | Telephone | \$ 12,339 | \$ 10,401 | \$ 10,000 | \$ 10,000 | \$ 10,000 | |
| 01-410-4322 | Police Computer Line | 7,099 | 6,719 | 8,000 | 8,000 | 8,000 | |
| 01-410-4327 | Radio Maintenance | - | 2,270 | 3,000 | - | 3,000 | |
| | Communication | \$ 19,438 | \$ 19,390 | \$ 21,000 | \$ 18,000 | \$ 21,000 | 0% |
| 01-410-4231 | Vehicle Fuel | \$ 33,355 | \$ 37,799 | \$ 50,000 | \$ 53,000 | \$ 55,000 | |
| 01-410-4251 | Vehicle Maintenance | 22,672 | 17,083 | 30,000 | 30,000 | 30,000 | |
| | Vehicle Expenses | \$ 56,027 | \$ 54,882 | \$ 80,000 | \$ 83,000 | \$ 85,000 | 6% |
| 01-410-4242 | Guns / Ammunition | \$ 7,744 | \$ 5,441 | \$ 10,000 | \$ 10,000 | \$ 10,000 | |
| 01-410-4252 | Calibrations & Repairs | 2,365 | 2,073 | 3,200 | 3,200 | 3,200 | |
| 01-410-4260 | Minor Equipment Purchases | 9,640 | 6,510 | 13,000 | 10,000 | 13,000 | |
| 01-410-4269 | K-9 Maintenance & Training | 2,775 | 2,149 | 3,500 | 3,000 | 3,000 | |
| 01-410-4318 | Forensic Testing | 8,085 | 4,351 | 9,000 | 6,000 | 8,000 | |
| | Repairs, Maintenance & Supplies | \$ 30,609 | \$ 20,524 | \$ 38,700 | \$ 32,200 | \$ 37,200 | -4% |
| 01-410-4520 | Dog Law Enforcement | \$ 2,750 | \$ 2,020 | \$ 3,000 | \$ 3,000 | \$ 3,000 | |
| 01-410-4532 | Contribution Drug Task Force | 23,522 | 29,403 | 29,403 | 29,403 | 29,403 | |
| 01-410-4533 | Promotional Materials | 1,331 | 2,022 | 2,000 | 2,000 | 2,000 | |
| | Contributions - Intergovernmental | \$ 27,603 | \$ 33,445 | \$ 34,403 | \$ 34,403 | \$ 34,403 | 0% |
| 01-410-4740 | Equipment Purchases | \$ 181,898 | \$ 104,971 | \$ 150,000 | \$ 145,000 | \$ 135,000 | |
| 01-410-4745 | K-9 Equipment / Other Projects | 8,642 | 15,840 | 5,000 | 24,624 | 5,000 | |
| | Capital Purchases | \$ 190,540 | \$ 120,811 | \$ 155,000 | \$ 169,624 | \$ 140,000 | -10% |
| | Total Police | \$ 4,355,696 | \$ 4,548,783 | \$ 5,139,062 | \$ 4,835,972 | \$ 5,101,594 | -1% |

**EAST HEMPFIELD TOWNSHIP
GENERAL FUND
2019**

| ACCOUNT # | DESCRIPTION | 2016 ACTUAL | 2017 ACTUAL | 2018 BUDGET | 2018 PROJECTED | 2019 APPROVED | PERCENT CHANGE |
|-----------------------------|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| DEVELOPMENT SERVICES | | | | | | | |
| 01-414-4110 | Comp-Zoning Hearing Board | \$ 1,071 | \$ 1,075 | \$ 1,100 | \$ 1,100 | \$ 1,100 | |
| 01-414-4140 | Salaries - Development Services Staff | 292,631 | 289,259 | 348,944 | 299,605 | 310,182 | |
| 01-414-4141 | Wages - OT | 1,644 | 1,265 | 1,000 | 2,000 | 2,000 | |
| | Salaries & Wages | \$ 295,346 | \$ 291,599 | \$ 351,044 | \$ 302,705 | \$ 313,282 | -11% |
| 01-414-4156 | Health / Life / Disability Insurance | \$ 88,931 | \$ 79,934 | \$ 135,937 | \$ 86,821 | \$ 91,349 | |
| 01-414-4161 | FICA Medicare Taxes | 22,148 | 21,765 | 26,855 | 23,157 | 23,966 | |
| 01-414-4162 | SUI Taxes | 1,812 | 1,883 | 2,160 | 2,160 | 1,750 | |
| 01-414-4465 | Training & Development | 5,299 | 3,858 | 5,000 | 3,500 | 5,000 | |
| | Employee Benefits | \$ 118,190 | \$ 107,440 | \$ 169,952 | \$ 115,638 | \$ 122,065 | -28% |
| 01-414-4341 | Advertising | \$ 4,951 | \$ 4,137 | \$ 4,000 | \$ 4,792 | \$ 7,500 | |
| 01-414-4342 | Printing | 165 | 939 | 1,500 | 1,500 | 1,500 | |
| 01-414-4375 | Computer Technology | 4,901 | 19,466 | 10,000 | 6,852 | 7,500 | |
| 01-414-4420 | Dues, Subscriptions, & Memberships | 994 | 908 | 1,650 | 908 | 1,500 | |
| 01-414-4490 | General Expenses | 2,255 | (215) | 3,500 | 6,000 | 3,500 | |
| | Office Expenses | \$ 13,266 | \$ 25,235 | \$ 20,650 | \$ 20,052 | \$ 21,500 | 4% |
| 01-414-4321 | Telephones | \$ 3,006 | \$ 2,713 | \$ 3,100 | \$ 2,975 | \$ 3,100 | 0% |
| 01-414-4310 | Third Party Consultants / Inspection Fees | \$ 9,465 | \$ 14,440 | \$ 15,000 | \$ 12,447 | \$ 15,000 | |
| 01-414-4313 | Engineering Fees | 8,928 | 6,520 | 17,500 | 8,203 | 10,000 | |
| 01-414-4314 | Legal Services - Planning | 10,279 | 13,296 | 15,000 | 12,191 | 15,000 | |
| 01-414-4315 | Legal Services - Zoning | 36,292 | 56,069 | 45,000 | 32,000 | 40,000 | |
| 01-414-4317 | Stenographer's Fees | 1,877 | 2,340 | 2,500 | 1,958 | 2,000 | |
| 01-414-4379 | Property Maintenance Expenses | - | 2,988 | 5,000 | 1,500 | 5,000 | |
| 01-414-4324 | Storm Water / MS4 | 48,961 | 68,719 | 35,000 | 36,505 | 50,000 | |
| 01-414-4326 | SEO Review / Inspection | 2,506 | 2,757 | 2,500 | 2,523 | 2,500 | |
| 01-414-4331 | Stormwater Ordinance | - | 3,373 | 5,000 | - | - | |
| | Professional Fees | \$ 118,308 | \$ 170,502 | \$ 142,500 | \$ 107,327 | \$ 139,500 | -2% |
| 01-414-4740 | Equipment Purchases | \$ 26,767 | \$ 13,123 | \$ 10,000 | \$ 10,000 | \$ 8,000 | -20% |
| | Total Development Services | \$ 574,883 | \$ 610,612 | \$ 697,246 | \$ 558,697 | \$ 607,447 | -13% |

**EAST HEMPFIELD TOWNSHIP
GENERAL FUND
2019**

| ACCOUNT # | DESCRIPTION | 2016 ACTUAL | 2017 ACTUAL | 2018 BUDGET | 2018 PROJECTED | 2019 APPROVED | PERCENT CHANGE |
|---------------------|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| PUBLIC WORKS | | | | | | | |
| 01-430-4140 | Wages - Public Works Staff | \$ 572,793 | \$ 659,299 | \$ 679,136 | \$ 648,815 | \$ 736,818 | |
| 01-430-4141 | Public Works OT | 21,840 | 13,479 | 36,000 | 28,000 | 36,000 | |
| | Salaries & Wages | \$ 594,633 | \$ 672,778 | \$ 715,136 | \$ 676,815 | \$ 772,818 | 8% |
| 01-430-4156 | Health / Life / Disability Insurance | \$ 191,693 | \$ 273,466 | \$ 330,524 | \$ 308,391 | \$ 372,124 | |
| 01-430-4161 | FICA Medicare Taxes | 44,328 | 50,205 | 54,708 | 51,776 | 59,121 | |
| 01-430-4162 | SUI Taxes | 4,658 | 4,778 | 4,680 | 4,680 | 4,550 | |
| 01-430-4191 | Uniforms / Shoes | 6,061 | 4,734 | 7,000 | 6,000 | 7,000 | |
| 01-430-4465 | Training & Development | 612 | 1,906 | 1,200 | 550 | 1,200 | |
| | Employee Benefits | \$ 247,352 | \$ 335,089 | \$ 398,112 | \$ 371,397 | \$ 443,995 | 12% |
| 01-430-4341 | Advertising & Printing | \$ 1,394 | \$ - | \$ 1,000 | \$ 575 | \$ 1,000 | |
| 01-430-4367 | PA One Call Fees | 1,131 | 1,105 | 1,200 | 1,100 | 1,200 | |
| 01-430-4375 | Computer Technology | 386 | 372 | 1,500 | 1,869 | 1,500 | |
| 01-430-4420 | Dues, Subscriptions & Memberships | 739 | - | 500 | 250 | 500 | |
| 01-430-4421 | Licenses & Fees | 280 | 30 | 250 | 100 | 250 | |
| | Office Expenses | \$ 3,930 | \$ 1,507 | \$ 4,450 | \$ 3,894 | \$ 4,450 | 0% |
| 01-430-4130 | Public Works Temporary Help | \$ - | \$ - | \$ 2,500 | \$ - | \$ 2,500 | |
| 01-430-4312 | Contracted Services - Parks Mowing | 49,685 | 50,160 | 45,000 | 46,000 | 45,000 | |
| 01-430-4313 | Engineers / Other Contracted Services | - | - | 5,000 | - | 9,500 | |
| 01-432-4312 | Contractors - Snow Removal | 86,327 | 57,687 | 100,000 | 80,000 | 100,000 | |
| | Professional / Contractors Fees | \$ 136,012 | \$ 107,847 | \$ 152,500 | \$ 126,000 | \$ 157,000 | 3% |

**EAST HEMPFIELD TOWNSHIP
GENERAL FUND
2019**

| ACCOUNT # | DESCRIPTION | 2016 ACTUAL | 2017 ACTUAL | 2018 BUDGET | 2018 PROJECTED | 2019 APPROVED | PERCENT CHANGE |
|-------------|--|---------------------|---------------------|---------------------|---------------------|---------------------|-------------------|
| 01-430-4321 | Telephone | \$ 6,797 | \$ 6,999 | \$ 7,000 | \$ 6,145 | \$ 7,000 | |
| 01-430-4327 | Radio Maintenance | 109 | - | 1,000 | 500 | 1,000 | |
| | Communications | \$ 6,906 | \$ 6,999 | \$ 8,000 | \$ 6,645 | \$ 8,000 | 0% |
| 01-430-4231 | Vehicle Fuel | \$ 20,915 | \$ 33,160 | \$ 25,000 | \$ 21,840 | \$ 25,000 | |
| 01-430-4251 | Vehicle Maintenance & Repair | 46,189 | 35,645 | 40,000 | 38,500 | 40,000 | |
| | Vehicle Expenses | \$ 67,104 | \$ 68,805 | \$ 65,000 | \$ 60,340 | \$ 65,000 | 0% |
| 01-430-4361 | Utilities | \$ 38,535 | \$ 38,347 | \$ 41,000 | \$ 39,500 | \$ 41,000 | 0% |
| 01-430-4213 | Materials & Supplies | \$ 13,803 | \$ 17,624 | \$ 17,500 | \$ 17,000 | \$ 17,500 | |
| 01-430-4245 | Highway Materials | 33,344 | 33,757 | 60,000 | 55,000 | 60,000 | |
| 01-430-4249 | Road Salt | 37,334 | 36,700 | 90,000 | 90,000 | 90,000 | |
| 01-430-4260 | Minor Equipment Purchases | 15,269 | 8,924 | 7,500 | 7,500 | 7,500 | |
| 01-430-4372 | Signs & Signals - Repairs | - | - | - | 60,000 | 70,000 | |
| 01-430-4373 | Janitorial Services - Township Buildings | 14,622 | 14,970 | 16,000 | 16,000 | 20,000 | |
| 01-430-4374 | Maintenance & Repair - Township Buildings | 42,804 | 88,575 | 40,000 | 35,000 | 90,000 | |
| 01-430-4378 | Maintenance & Repair - Township Parks | - | - | 50,000 | 50,000 | 50,000 | |
| 01-432-4251 | Snow Removal - Repairs | 3,675 | 7,601 | 10,000 | 5,000 | 10,000 | |
| | Repairs, Maintenance & Supplies | \$ 160,851 | \$ 208,151 | \$ 291,000 | \$ 335,500 | \$ 415,000 | 43% |
| 01-430-4740 | Equipment Purchases | \$ 200,445 | \$ 187,339 | \$ 217,500 | \$ 213,460 | \$ 216,408 | -1% |
| | Total Public Works | \$ 1,455,768 | \$ 1,626,862 | \$ 1,892,698 | \$ 1,833,551 | \$ 2,123,671 | 12% |

**EAST HEMPFIELD TOWNSHIP
GENERAL FUND
2019**

| ACCOUNT # | DESCRIPTION | 2016 ACTUAL | 2017 ACTUAL | 2018 BUDGET | 2018 PROJECTED | 2019 APPROVED | PERCENT CHANGE |
|-------------|--|---------------------|---------------------|----------------------|----------------------|----------------------|-------------------|
| | TOTAL GENERAL FUND EXPENSES | \$ 9,239,127 | \$ 9,798,805 | \$ 10,738,716 | \$ 10,152,050 | \$ 11,234,953 | 4.6% |
| | Net Surplus / (Deficit) | \$ 1,232,445 | \$ 1,356,471 | \$ (75,109) | \$ 914,333 | \$ (219,686) | 192% |
| | Gross Ending Cash & Investments | \$ 5,497,957 | \$ 5,904,428 | \$ 4,681,661 | \$ 5,768,761 | \$ 4,399,076 | -6% |
| 01-401-4925 | Transfers to Capital Reserve Fund | \$ 800,000 | \$ 900,000 | \$ 900,000 | \$ 900,000 | \$ 900,000 | |
| 01-401-4929 | Transfers to Golf Course Fund | 150,000 | 150,000 | 150,000 | 250,000 | 250,000 | |
| | Net Ending Cash & Investments | \$ 4,547,957 | \$ 4,854,428 | \$ 3,631,661 | \$ 4,618,761 | \$ 3,249,076 | -11% |

| East Hempfield Township | | | | | | | | | | | |
|---|---|------------------|-------------------|------------------|-------------------|-------------------|-------------------|------------------|------------------|-------------------|---|
| General Fund | | | | | | | | | | | |
| Long-Range Financial Projections (all \$ stated in thousands) | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | Actual | Actual | Actual | Actual | Estimated | Projected | Projected | Projected | Projected | |
| Line # | | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | Growth Assumptions |
| 1 | Opening Fund Balance | \$ 3,446 | \$ 3,652 | \$ 4,266 | \$ 4,548 | \$ 4,854 | \$ 4,619 | \$ 3,249 | \$ 2,837 | \$ 2,186 | |
| | Revenues | | | | | | | | | | |
| 2 | Real Estate Taxes | \$ 2,427 | \$ 2,460 | \$ 2,453 | \$ 2,493 | \$ 2,494 | \$ 2,508 | \$ 2,546 | \$ 2,584 | \$ 2,623 | 1.5 % natural growth |
| 3 | Earned Income Taxes | 3,809 | 3,962 | 3,960 | 4,165 | 4,225 | 4,275 | 4,318 | 4,361 | 4,405 | 1% growth |
| 4 | Realty Transfer Taxes | 553 | 779 | 626 | 820 | 700 | 675 | 675 | 675 | 675 | |
| 5 | Local Services Tax | 982 | 1,014 | 1,077 | 1,037 | 1,050 | 1,050 | 1,050 | 1,050 | 1,050 | |
| 6 | Cable TV Franchise Fees | 396 | 420 | 452 | 480 | 485 | 490 | 502 | 515 | 528 | 2.5% natural growth |
| 7 | Departmental Earnings - Police | 360 | 346 | 382 | 365 | 351 | 334 | 341 | 347 | 354 | 2.0% growth |
| 8 | Departmental Earnings - Development Services | 758 | 719 | 585 | 948 | 885 | 727 | 725 | 725 | 725 | |
| 9 | State Pension Aid | 376 | 392 | 429 | 445 | 478 | 478 | 478 | 478 | 478 | |
| 10 | Gifts and Intergov't Revenues | 220 | 217 | 311 | 200 | 183 | 183 | 185 | 185 | 185 | includes volunteer fire funds- pass thru to fire depts |
| 11 | Other Revenues | 243 | 186 | 196 | 202 | 216 | 295 | 295 | 295 | 295 | includes interest,rentals, trash & golf admin fees etc. |
| 12 | Total Revenues | \$ 10,124 | \$ 10,495 | \$ 10,471 | \$ 11,155 | \$ 11,067 | \$ 11,015 | \$ 11,114 | \$ 11,215 | \$ 11,317 | |
| 13 | Overall Growth Rate | -3.1% | 3.7% | -0.2% | 6.5% | -0.8% | -0.5% | 0.9% | 0.9% | 0.9% | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | Expenditures | | | | | | | | | | |
| 14 | Police Dept. - Labor Costs | \$ 2,641 | \$ 2,695 | \$ 2,792 | \$ 2,931 | \$ 2,936 | \$ 3,165 | \$ 3,268 | \$ 3,374 | \$ 3,484 | (34 FT) |
| 15 | Public Works Dept. - Labor Costs | 575 | 584 | 595 | 673 | 677 | 773 | 792 | 812 | 832 | total 3.25% including step / longevity increases - out years |
| 16 | General Government - Labor Costs | 823 | 871 | 885 | 930 | 931 | 905 | 928 | 951 | 975 | (14 FT) positions, 2.5% annually |
| 17 | Fringe Benefits | 1,787 | 1,601 | 1,712 | 1,917 | 2,057 | 2,316 | 2,385 | 2,457 | 2,531 | (15 FT) positions, 2.5% annually |
| 18 | Police Post Retirement Health | 300 | 100 | - | - | 100 | - | - | - | - | 3% growth annually |
| 19 | Pension Contributions | 514 | 751 | 962 | 973 | 1,005 | 1,320 | 1,101 | 1,146 | 1,193 | funding OPEB liability |
| 20 | Contributions Fire and Rescue | 715 | 714 | 663 | 750 | 663 | 693 | 750 | 780 | 790 | 2020 - assumes reduced funding - 5% growth, \$200K police |
| 21 | Professional Services (Legal,Accounting, Engineers) | 467 | 368 | 368 | 433 | 308 | 398 | 425 | 425 | 425 | anticipated new operating / capital item commitments |
| 22 | Liability Insurances | 140 | 142 | 153 | 140 | 156 | 166 | 174 | 183 | 192 | annual needs |
| 23 | Hwy Street Maintenance | 185 | 196 | 103 | 104 | 235 | 255 | 263 | 271 | 279 | 5% annual growth |
| 24 | Buildings Maintenance / Utilities | 116 | 103 | 97 | 142 | 141 | 201 | 155 | 160 | 164 | 3% annual growth |
| 25 | Vehicle Maintenance | 196 | 171 | 128 | 126 | 150 | 158 | 163 | 168 | 173 | 3% annual growth |
| 26 | Contributions Recreation / Culture | 75 | 78 | 79 | 85 | 84 | 158 | 163 | 168 | 173 | 3% annual growth, continue capital funding? |
| 27 | Capital Items | 189 | 223 | 459 | 325 | 393 | 384 | 350 | 350 | 350 | annual effort for equipment |
| 28 | All Other Operating Costs | 255 | 284 | 243 | 270 | 315 | 343 | 350 | 357 | 364 | 2% annual growth |
| 29 | Total Expenditures | \$ 8,978 | \$ 8,881 | \$ 9,239 | \$ 9,799 | \$ 10,152 | \$ 11,235 | \$ 11,267 | \$ 11,600 | \$ 11,924 | |
| 30 | Overall Growth Rate | 4.7% | -1.1% | 4.0% | 6.1% | 3.6% | 10.7% | 0.3% | 3.0% | 2.8% | |
| 31 | Net Income (Loss) | \$ 1,146 | \$ 1,614 | \$ 1,232 | \$ 1,356 | \$ 915 | \$ (220) | \$ (152) | \$ (385) | \$ (607) | |
| 32 | Transfers Out | \$ (940) | \$ (1,000) | \$ (950) | \$ (1,050) | \$ (1,150) | \$ (1,150) | \$ (260) | \$ (265) | \$ (265) | 2019-\$250K golf / \$900K capital projects, out years golf only |
| 33 | Cash Position Change | \$ 206 | \$ 614 | \$ 282 | \$ 306 | \$ (235) | \$ (1,370) | \$ (412) | \$ (650) | \$ (872) | |
| 34 | Ending Fund Balance | \$ 3,652 | \$ 4,266 | \$ 4,548 | \$ 4,854 | \$ 4,619 | \$ 3,249 | \$ 2,837 | \$ 2,186 | \$ 1,314 | |
| 35 | Suggested Unappropriated Balance | \$ 2,245 | \$ 2,220 | \$ 2,310 | \$ 2,450 | \$ 2,538 | \$ 2,809 | \$ 2,817 | \$ 2,900 | \$ 2,981 | 3 Month's Operating Costs |
| 36 | Total Excess (Shortfall) | \$ 1,408 | \$ 2,046 | \$ 2,238 | \$ 2,404 | \$ 2,081 | \$ 440 | \$ 20 | \$ (714) | \$ (1,667) | |

East Hempfield Township

ANNUAL BUDGET

2019

GOLF COURSE FUND

**EAST HEMPFIELD TOWNSHIP
GOLF COURSE FUND
2019**

| ACCOUNT # | DESCRIPTION | 2016 ACTUAL | 2017 ACTUAL | 2018 BUDGET | 2018 PROJECTED | 2019 APPROVED | PERCENT CHANGE |
|-------------------------------|--|---------------------|-------------------|---------------------|-------------------|---------------------|-------------------|
| | Beginning Cash & Investments | \$ 41,942 | \$ (28,216) | \$ 11,725 | \$ (33,549) | \$ 4,346 | -63% |
| REVENUES | | | | | | | |
| GOLF COURSE OPERATIONS | | | | | | | |
| 09-451-3667 | Golf Lessons | \$ 22,243 | \$ 16,034 | \$ 26,450 | \$ 18,500 | \$ 22,450 | |
| 09-451-3668 | Handicap Fees | 2,597 | 1,780 | 2,100 | 2,167 | 2,400 | |
| 09-451-3669 | Club Repair | 1,092 | 1,671 | 1,450 | 1,585 | 1,650 | |
| 09-451-3670 | Greens Fees | 535,663 | 542,621 | 550,000 | 505,000 | 540,000 | |
| 09-451-3671 | Driving Range | - | 6 | 30,000 | 4,256 | 20,000 | |
| 09-451-3672 | Rentals - Power Carts | 196,903 | 178,192 | 186,145 | 178,500 | 188,500 | |
| 09-451-3673 | Rentals - Clubs | 1,045 | 1,070 | 1,200 | 1,020 | 1,200 | |
| 09-451-3674 | Rentals - Pull Carts | 1,644 | 1,472 | 1,800 | 1,144 | 1,600 | |
| 09-451-3675 | Season Passes | 51,713 | 36,389 | 51,250 | 42,000 | 45,000 | |
| 09-451-3676 | Golf Course Booklets | 10,740 | 4,165 | 5,200 | 4,160 | 4,600 | |
| 09-451-3677 | Pro Shop Sales | 44,427 | 48,992 | 57,550 | 42,000 | 45,000 | |
| 09-451-3410 | Interest Earnings | 52 | 457 | - | 625 | 650 | |
| 09-451-3800 | Miscellaneous Revenue | 391 | 99 | 500 | 250 | 250 | |
| 09-451-3816 | Non-Uniformed Employee Health Contrib. | 5,804 | 3,069 | 2,800 | 2,800 | 2,800 | |
| 09-451-3910 | Sale of Fixed Assets | - | - | - | 3,900 | - | |
| | Total Golf Course Operations | \$ 874,314 | \$ 836,017 | \$ 916,445 | \$ 807,907 | \$ 876,100 | -4% |
| SNACK BAR / BANQUET | | | | | | | |
| 09-459-3680 | Vending Sales | \$ 12,024 | \$ 12,177 | \$ 13,000 | \$ 11,114 | \$ 12,500 | |
| 09-459-3681 | Food Sales - Snack Bar | 27,942 | 29,603 | 27,000 | 25,248 | 28,000 | |
| 09-459-3682 | Beverage Sales - Snack Bar | 7,547 | 6,692 | 7,000 | 5,453 | 7,200 | |
| 09-459-3683 | Beer Sales - Snack Bar | 36,923 | 34,687 | 36,500 | 34,065 | 35,000 | |
| 09-459-3684 | Snack Sales - Snack Bar | 6,597 | 7,788 | 7,500 | 6,876 | 7,500 | |
| 09-459-3685 | Bar Revenues | 25,457 | 24,531 | 25,000 | 26,234 | 26,000 | |
| 09-459-3687 | Bar Tending Fees | 2,264 | 1,950 | 2,500 | 1,950 | 2,300 | |
| 09-459-3688 | Banquet Rentals | 35,728 | 43,081 | 37,000 | 40,000 | 45,000 | |
| | Total Snack Bar / Banquet | \$ 154,482 | \$ 160,509 | \$ 155,500 | \$ 150,940 | \$ 163,500 | 5% |
| | Total Revenues | \$ 1,028,796 | \$ 996,526 | \$ 1,071,945 | \$ 958,847 | \$ 1,039,600 | -3% |

**EAST HEMPFIELD TOWNSHIP
GOLF COURSE FUND
2019**

| ACCOUNT # | DESCRIPTION | 2016 ACTUAL | 2017 ACTUAL | 2018 BUDGET | 2018 PROJECTED | 2019 APPROVED | PERCENT CHANGE |
|-------------------------------|-----------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| EXPENDITURES | | | | | | | |
| GOLF COURSE OPERATIONS | | | | | | | |
| 09-451-4140 | Wages - Golf Pro Shop (Part Time) | \$ 43,981 | \$ 40,240 | \$ 44,000 | \$ 40,000 | \$ 44,000 | |
| 09-451-4144 | Salaries - Golf Administration | 132,114 | 139,950 | 145,947 | 140,442 | 151,939 | |
| | Salaries & Wages | \$ 176,095 | \$ 180,190 | \$ 189,947 | \$ 180,442 | \$ 195,939 | 3% |
| 09-451-4156 | Health / Life / Disability Ins. | \$ 39,896 | \$ 18,121 | \$ 30,711 | \$ 26,964 | \$ 30,135 | |
| 09-451-4160 | Insurance / Pension | 28,281 | 23,916 | 25,000 | 25,892 | 25,750 | |
| 09-451-4161 | FICA Medicare Taxes | 13,217 | 13,612 | 14,531 | 13,804 | 14,989 | |
| 09-451-4162 | SUI Tax | 2,355 | 2,311 | 2,423 | 2,400 | 2,333 | |
| 09-451-4465 | Golf Training | 35 | 378 | 800 | - | 500 | |
| | Employee Benefits | \$ 83,784 | \$ 58,338 | \$ 73,465 | \$ 69,060 | \$ 73,708 | 0% |
| 09-451-4213 | Golf Material & Supply | \$ 3,193 | \$ 2,744 | \$ 2,200 | \$ 3,913 | \$ 3,000 | |
| 09-451-4341 | Golf Advertising | 4,930 | 253 | 2,500 | - | 2,000 | |
| 09-451-4342 | Golf Printing | 575 | 212 | 300 | - | 300 | |
| 09-451-4375 | Computer Technology | 1,180 | 330 | 1,500 | 1,108 | 1,500 | |
| 09-451-4420 | Golf Memberships and Dues | 6,893 | 4,148 | 4,000 | 4,157 | 4,200 | |
| 09-451-4490 | Golf General Expense | 21,419 | 16,748 | 18,000 | 19,250 | 19,000 | |
| | Office Expense | \$ 38,190 | \$ 24,435 | \$ 28,500 | \$ 28,428 | \$ 30,000 | 5% |

**EAST HEMPFIELD TOWNSHIP
GOLF COURSE FUND
2019**

| ACCOUNT # | DESCRIPTION | 2016 ACTUAL | 2017 ACTUAL | 2018 BUDGET | 2018 PROJECTED | 2019 APPROVED | PERCENT CHANGE |
|-------------|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| 09-451-4314 | Golf Legal Services | \$ 540 | \$ 1,509 | \$ 1,000 | \$ - | \$ 10,000 | |
| 09-451-4534 | Township - Public Works/Admin Reimb. for Services | - | - | - | - | 40,095 | |
| 09-451-4373 | Janitorial Services | 3,351 | 5,744 | 4,000 | 5,500 | 5,500 | |
| 09-451-4384 | Rental of Golf Carts | 1,130 | 665 | 700 | 1,350 | 1,350 | |
| 09-451-4454 | Golf Security | 1,398 | 1,203 | 1,800 | 1,800 | 1,800 | |
| | Professional Fees / Contracted Services | \$ 6,419 | \$ 9,121 | \$ 7,500 | \$ 8,650 | \$ 58,745 | 683% |
| | | | | | | | |
| 09-451-4321 | Golf Telephone / Internet | \$ 4,043 | \$ 4,849 | \$ 4,250 | \$ 5,955 | \$ 6,000 | |
| | Communication | \$ 4,043 | \$ 4,849 | \$ 4,250 | \$ 5,955 | \$ 6,000 | 41% |
| | | | | | | | |
| 09-451-4361 | Golf Utilites | \$ 22,584 | \$ 16,693 | \$ 20,000 | \$ 14,566 | \$ 15,000 | -25% |
| | | | | | | | |
| 09-451-4225 | Pro Shop Purchases for Resale | \$ 34,598 | \$ 41,804 | \$ 40,000 | \$ 34,250 | \$ 34,000 | |
| 09-451-4251 | Equipment Maintenance & Repairs | 251 | 547 | 750 | - | 500 | |
| 09-451-4253 | Bldg. Maintence Material & Supply | 2,385 | 348 | 500 | 19 | 500 | |
| | Repairs, Maintenance, and Supplies | \$ 37,234 | \$ 42,699 | \$ 41,250 | \$ 34,269 | \$ 35,000 | -15% |
| | | | | | | | |
| 09-451-4740 | Golf Equipment Purchase | \$ 149,459 | \$ 63,378 | \$ 91,040 | \$ 85,947 | \$ 83,180 | |
| | Capital Expenditures | \$ 149,459 | \$ 63,378 | \$ 91,040 | \$ 85,947 | \$ 83,180 | -9% |
| | | | | | | | |
| | Total Golf Course Operations | \$ 517,808 | \$ 399,703 | \$ 455,952 | \$ 427,317 | \$ 497,572 | 9% |

**EAST HEMPFIELD TOWNSHIP
GOLF COURSE FUND
2019**

| ACCOUNT # | DESCRIPTION | 2016 ACTUAL | 2017 ACTUAL | 2018 BUDGET | 2018 PROJECTED | 2019 APPROVED | PERCENT CHANGE |
|--------------------------------|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| GOLF COURSE MAINTENANCE | | | | | | | |
| 09-452-4140 | Salaries - Maintenance Staff | \$ 140,306 | \$ 125,288 | \$ 140,760 | \$ 135,225 | \$ 147,434 | |
| 09-452-4141 | Greens OT | 6,710 | 5,289 | 4,500 | 1,000 | 2,500 | |
| 09-452-4147 | Wages - Maintenance Staff (Part Time) | 64,941 | 75,851 | 67,500 | 58,550 | 67,500 | |
| | Salaries & Wages | \$ 211,957 | \$ 206,428 | \$ 212,760 | \$ 194,775 | \$ 217,434 | 2% |
| 09-452-4156 | Health / Life / Disability Ins. | \$ 38,229 | \$ 41,158 | \$ 49,852 | \$ 44,032 | \$ 49,169 | |
| 09-452-4161 | FICA Medicare Taxes | 16,001 | 15,662 | 16,276 | 14,900 | 16,634 | |
| 09-452-4162 | SUI Tax | 3,353 | 3,884 | 3,240 | 3,576 | 3,477 | |
| 09-452-4191 | Golf Maintenance Uniforms & Shoes | 3,194 | 4,172 | 3,500 | 4,200 | 4,000 | |
| 09-452-4465 | Golf Training | 859 | 1,547 | 1,500 | 1,500 | 1,500 | |
| | Employee Benefits | \$ 61,636 | \$ 66,423 | \$ 74,368 | \$ 68,208 | \$ 74,779 | 1% |
| 09-452-4535 | Township - Public Works/Admin Reimb. for Services | \$ - | \$ - | \$ - | \$ - | \$ 53,005 | |
| | Professional Fees / Contracted Services | \$ - | \$ - | \$ - | \$ - | \$ 53,005 | n/a |
| 09-452-4321 | Golf Maintenance Telephone | \$ 3,070 | \$ 3,138 | \$ 2,500 | \$ 3,200 | \$ 3,200 | |
| | Communication | \$ 3,070 | \$ 3,138 | \$ 2,500 | \$ 3,200 | \$ 3,200 | 28% |
| 09-452-4361 | Golf Maintenance Utilites | \$ 12,491 | \$ 12,572 | \$ 14,000 | \$ 11,235 | \$ 13,000 | -7% |
| 09-452-4221 | Fertilizer / Chemicals | \$ 80,728 | \$ 79,317 | \$ 79,000 | \$ 92,000 | \$ 82,000 | |
| 09-452-4222 | Landscaping | 3,981 | 2,651 | 3,600 | 3,100 | 3,600 | |
| 09-452-4223 | Sand | 2,511 | 7,693 | 5,000 | 5,000 | 5,000 | |
| 09-452-4224 | Seed | 8,165 | 5,000 | 5,000 | 6,800 | 6,000 | |
| 09-452-4231 | Gasoline | 8,668 | 10,971 | 9,000 | 11,000 | 10,000 | |
| 09-452-4251 | Golf Equipment - Maintenance | 27,085 | 29,916 | 27,500 | 23,500 | 27,000 | |
| 09-452-4255 | Golf Cart Maintenance & Repair | 2,519 | 3,432 | 4,000 | 2,000 | 4,000 | |
| 09-452-4371 | Golf Course Maintenance | 34,603 | 33,712 | 27,000 | 32,000 | 27,000 | |
| 09-452-4421 | Golf Maintenance Licenses | 450 | 1,625 | 1,000 | 1,000 | 1,000 | |
| | Repairs, Maintenance, and Supplies | \$ 168,710 | \$ 174,317 | \$ 161,100 | \$ 176,400 | \$ 165,600 | 3% |
| 09-452-4740 | Golf Maintenance Equipment Purchases | 41,092 | 58,082 | 58,842 | 58,281 | 30,150 | |
| | Capital Expenditures | \$ 41,092 | \$ 58,082 | \$ 58,842 | \$ 58,281 | \$ 30,150 | -49% |
| | Total Golf Maintenance | \$ 498,956 | \$ 520,960 | \$ 523,570 | \$ 512,099 | \$ 557,168 | 6% |

**EAST HEMPFIELD TOWNSHIP
GOLF COURSE FUND
2019**

| ACCOUNT # | DESCRIPTION | 2016 ACTUAL | 2017 ACTUAL | 2018 BUDGET | 2018 PROJECTED | 2019 APPROVED | PERCENT CHANGE |
|----------------------------|------------------------------------|------------------|------------------|------------------|-------------------|------------------|-------------------|
| SNACK BAR / BANQUET | | | | | | | |
| 09-459-4140 | Wages - Snack Bar (Part Time) | \$ 30,652 | \$ 21,045 | \$ 28,000 | \$ 23,500 | \$ 28,000 | |
| 09-459-4145 | Salary - Snack Bar / Banquet Staff | 40,500 | 41,403 | 41,963 | 41,872 | 43,397 | |
| | Salaries & Wages | \$ 71,152 | \$ 62,448 | \$ 69,963 | \$ 65,372 | \$ 71,397 | 2% |
| 09-459-4156 | Health / Life / Disability Ins. | \$ 5,620 | \$ 6,689 | \$ 7,893 | \$ 7,104 | \$ 7,994 | |
| 09-459-4161 | FICA Medicare Taxes | 5,380 | 4,685 | 5,352 | 5,001 | 5,462 | |
| 09-459-4162 | SUI Tax | 1,381 | 1,019 | 1,368 | 1,136 | 1,104 | |
| | Employee Benefits | \$ 12,381 | \$ 12,393 | \$ 14,613 | \$ 13,241 | \$ 14,560 | 0% |
| 09-459-4341 | Banquet Advertising | \$ 10,208 | \$ 11,021 | \$ 7,500 | \$ 7,100 | \$ 7,500 | |
| 09-459-4421 | Snack / Banquet License & Fees | 2,392 | 381 | 975 | 975 | 975 | |
| | Office Expense | \$ 12,600 | \$ 11,402 | \$ 8,475 | \$ 8,075 | \$ 8,475 | 0% |
| 09-459-4321 | Snack Bar Telephone | \$ 671 | \$ 657 | \$ 700 | \$ 700 | \$ 700 | 0% |
| 09-459-4361 | Banquet Utilites | \$ 20,248 | \$ 19,143 | \$ 20,500 | \$ 19,500 | \$ 20,000 | -2% |
| 09-459-4213 | Snack Bar Material & Supplies | \$ 5,418 | \$ 4,245 | \$ 4,500 | \$ 5,750 | \$ 4,500 | |
| 09-459-4214 | Snack Bar Beer | 17,868 | 17,089 | 17,500 | 19,000 | 19,000 | |
| 09-459-4215 | Snack Bar Food | 20,224 | 25,451 | 21,000 | 23,500 | 23,000 | |
| 09-459-4216 | Snack Bar Beverages | 4,070 | 4,527 | 4,000 | 3,685 | 4,000 | |
| 09-459-4217 | Snack Bar Vending | 7,592 | 8,527 | 8,500 | 8,212 | 8,500 | |
| 09-459-4218 | Banquet / Beer / Wine / Liquor | 13,214 | 12,715 | 12,000 | 14,000 | 14,000 | |
| | Items for Resale | \$ 68,386 | \$ 72,554 | \$ 67,500 | \$ 74,147 | \$ 73,000 | 8% |

**EAST HEMPFIELD TOWNSHIP
GOLF COURSE FUND
2019**

| ACCOUNT # | DESCRIPTION | 2016 ACTUAL | 2017 ACTUAL | 2018 BUDGET | 2018 PROJECTED | 2019 APPROVED | PERCENT CHANGE |
|-------------|---|---------------------|---------------------|---------------------|---------------------|---------------------|-------------------|
| 09-459-4319 | Contracted - Bartending Staff | \$ 851 | \$ 252 | \$ 1,000 | \$ 650 | \$ 1,000 | |
| 09-459-4256 | Banquet Materials and Supplies | 2,272 | 3,509 | 2,400 | 2,354 | 2,400 | |
| 09-459-4373 | Janitorial Services | 10,743 | 8,452 | 7,250 | 8,400 | 8,500 | |
| 09-459-4374 | Facilities Equipment / Building Maintenance | 19,409 | 20,060 | 24,000 | 19,250 | 22,000 | |
| | Repairs, Maintenance , and Supplies | \$ 33,275 | \$ 32,273 | \$ 34,650 | \$ 30,654 | \$ 33,900 | -2% |
| 09-459-4430 | Taxes - Building | \$ 6,949 | \$ 7,004 | \$ 7,004 | \$ 6,818 | \$ 7,000 | 0% |
| 09-459-4730 | Building Improvements | \$ 894 | \$ 9,037 | \$ 12,000 | \$ 12,000 | \$ - | |
| 09-459-4740 | Banquet Kitchen Equipment | 5,634 | 4,285 | - | 1,029 | - | |
| | Capital Expenditures | \$ 6,528 | \$ 13,322 | \$ 12,000 | \$ 13,029 | \$ - | -100% |
| | Total Snack Bar / Banquet | \$ 232,190 | \$ 231,196 | \$ 235,405 | \$ 231,536 | \$ 229,033 | -3% |
| | Total Operating Costs | \$ 1,248,954 | \$ 1,151,859 | \$ 1,214,927 | \$ 1,170,952 | \$ 1,283,772 | 5.7% |
| | Operating Surplus / (Deficit) | \$ (220,158) | \$ (155,333) | \$ (142,982) | \$ (212,105) | \$ (244,172) | 71% |
| 09-451-3921 | Transfer from General Fund | 150,000 | 150,000 | 150,000 | 250,000 | 250,000 | |
| | Ending Cash and Investments | \$ (28,216) | \$ (33,549) | \$ 18,743 | \$ 4,346 | \$ 10,174 | -46% |

East Hempfield Township

Golf Course Fund

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

| Line # | | Actual 2014 | Actual 2015 | Actual 2016 | Actual 2017 | Estimated 2018 | Projected 2019 | Projected 2020 | Projected 2021 | Projected 2022 | Growth Assumptions |
|--------|--|----------------|----------------|----------------|----------------|-------------------|-------------------|-------------------|-------------------|-------------------|--|
| 1 | Opening Fund Balance | \$ 3 | \$ (60) | \$ 42 | \$ (28) | \$ (33) | \$ 4 | \$ 10 | \$ 22 | \$ 21 | |
| | Revenues | | | | | | | | | | |
| 2 | Greens Fees | \$ 512 | \$ 529 | \$ 536 | \$ 543 | \$ 505 | \$ 540 | \$ 545 | \$ 551 | \$ 556 | 1% growth |
| 3 | Rentals Power Carts | 179 | 180 | 197 | 178 | 179 | 189 | 191 | 193 | 195 | 1% growth |
| 4 | All Other Golf Operations Revenues | 72 | 109 | 142 | 115 | 124 | 147 | 148 | 150 | 151 | 1% growth, 2019 includes driving range \$20K |
| 5 | Banquet Rental / Caterer | 45 | 60 | 64 | 69 | 68 | 73 | 74 | 74 | 75 | 1% growth |
| 6 | All Other Snack Bar / Banquet Revenues | 80 | 86 | 90 | 92 | 83 | 91 | 92 | 93 | 94 | 1% per year |
| 7 | Total Revenues | \$ 888 | \$ 964 | \$ 1,029 | \$ 997 | \$ 959 | \$ 1,040 | \$ 1,050 | \$ 1,061 | \$ 1,072 | |
| 8 | Overall Growth Rate | -11.6% | 8.6% | 6.7% | -3.1% | -3.8% | 8.4% | 1.0% | 1.0% | 1.0% | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | Expenditures | | | | | | | | | | |
| 9 | Operations Labor | \$ 137 | \$ 163 | \$ 176 | \$ 180 | \$ 180 | \$ 196 | \$ 201 | \$ 206 | \$ 211 | (2.5 FT) positions, 2.5% annually PT staff capped |
| 10 | Maintenance Labor | 249 | 210 | 212 | 206 | 195 | 217 | 222 | 228 | 234 | (3 FT) positions, 2.5% annually, PT staff capped |
| 11 | Snack Bar / Banquet Labor | 67 | 68 | 71 | 62 | 65 | 71 | 73 | 75 | 76 | (.5 FT) positions, 2.5% annually, PT staff capped |
| 12 | Fringe Benefits | 178 | 121 | 158 | 136 | 150 | 164 | 169 | 174 | 179 | 3% growth annually |
| 13 | Professional Services | 6 | 12 | 6 | 9 | 9 | 112 | 114 | 117 | 119 | 2019 - GF reimbursement \$93K, 2% growth annually |
| 14 | Food and Beverage Costs | 49 | 56 | 68 | 73 | 74 | 73 | 74 | 74 | 75 | 1% growth annually |
| 15 | Utilities / Maintenance | 50 | 54 | 58 | 49 | 46 | 48 | 49 | 51 | 52 | 3% growth annually |
| 16 | Golf Course Maintenance Materials / Supplies | 184 | 165 | 169 | 174 | 176 | 166 | 171 | 176 | 181 | 3% annually |
| 17 | Capital Items | 83 | 82 | 197 | 134 | 157 | 113 | 100 | 100 | 100 | l/p commitments - 2019 (\$74K), 2020 (\$23K), 2021 (\$0) |
| 18 | Pro Shop Costs | - | 36 | 35 | 42 | 34 | 34 | 34 | 35 | 35 | |
| 19 | All Other Operating Costs | 88 | 95 | 99 | 87 | 86 | 90 | 91 | 92 | 93 | 1% growth annually |
| 20 | Total Expenditures | \$ 1,091 | \$ 1,062 | \$ 1,249 | \$ 1,152 | \$ 1,172 | \$ 1,284 | \$ 1,299 | \$ 1,327 | \$ 1,356 | |
| 21 | Overall Growth Rate | -4.8% | -2.7% | 17.6% | -7.8% | 1.7% | 9.6% | 1.1% | 2.2% | 2.2% | |
| 22 | Net Income (Loss) | (203) | (98) | (220) | (155) | (213) | (244) | (248) | (266) | (285) | |
| 23 | Transfers From General Fund | \$ 140 | \$ 200 | \$ 150 | \$ 150 | \$ 250 | \$ 250 | \$ 260 | \$ 265 | \$ 265 | projected continued GF support? |
| 24 | Cash Position Change | \$ (63) | \$ 102 | \$ (70) | \$ (5) | \$ 37 | \$ 6 | \$ 12 | \$ (1) | \$ (20) | |
| 25 | Ending Fund Balance | \$ (60) | \$ 42 | \$ (28) | \$ (33) | \$ 4 | \$ 10 | \$ 22 | \$ 21 | \$ 1 | |

East Hempfield Township

ANNUAL BUDGET

2019

CAPITAL RESERVE FUND

EAST HEMPFIELD TOWNSHIP
CAPITAL RESERVE FUND
2019

| ACCOUNT # | DESCRIPTION | 2016 ACTUAL | 2017 ACTUAL | 2018 BUDGET | 2018 PROJECTED | 2019 APPROVED | PERCENT CHANGE |
|---|--|---------------------|---------------------|---------------------|---------------------|---------------------|-------------------|
| Beginning Cash & Investments | | \$ 2,839,716 | \$ 2,510,316 | \$ 2,708,587 | \$ 2,837,042 | \$ 3,601,173 | 33.0% |
| REVENUES | | | | | | | |
| 30-401-3011 | Real Estate Tax - Current Year | \$ 431,813 | \$ 436,380 | \$ 456,000 | \$ 456,000 | \$ 460,000 | |
| 30-401-3012 | Real Estate Tax - Prior Year | 2,158 | 2,585 | 2,511 | 2,650 | 2,650 | |
| 30-401-3410 | Interest Earnings | 4,931 | 12,133 | 16,000 | 50,000 | 25,000 | |
| 30-401-3547 | Grant - DCNR | 225,000 | 25,000 | - | - | - | |
| 30-401-3517 | Grant - DEP Stormwater (MS4) | - | - | 117,636 | - | 117,636 | |
| 30-401-3800 | Dream Park Fundraising | 137,783 | 40 | - | - | - | |
| 30-401-3921 | Transfer from General Fund | 800,000 | 900,000 | 900,000 | 900,000 | 900,000 | |
| 30-401-3923 | Transfer from Road Improvement Contribution Fund | - | 60,276 | 389,194 | 359,884 | 993,485 | |
| 30-401-3924 | Transfer from Mandatory Dedication Fund | 30,000 | - | 20,000 | - | 30,000 | |
| 30-401-3951 | Loan Proceeds - Police Expansion Project | - | - | 3,440,000 | 4,000,000 | - | |
| Total Revenues | | \$ 1,631,685 | \$ 1,436,414 | \$ 5,341,341 | \$ 5,768,534 | \$ 2,528,771 | -53% |
| EXPENDITURES | | | | | | | |
| 30-410-4730 | Police Station - Expansion / Renovation | \$ 140,313 | \$ 74,597 | \$ 3,200,000 | \$ 2,295,000 | \$ 1,950,000 | |
| 30-430-4612 | Bridge Repairs / Guide Rail | - | 14,334 | 40,000 | 3,500 | 25,000 | |
| 30-430-4613 | Bridge Holland Street | 886 | 4,307 | 10,000 | 8,600 | 5,300 | |
| 30-430-4614 | Bridge Old Rohrerstown Road | 3,364 | 4,639 | 55,000 | 2,000 | 80,000 | |
| 30-430-4617 | LED / Signal Upgrades | 19,900 | 18,325 | 25,000 | 20,950 | 25,000 | |

EAST HEMPFIELD TOWNSHIP
CAPITAL RESERVE FUND
2019

| ACCOUNT # | DESCRIPTION | 2016 ACTUAL | 2017 ACTUAL | 2018 BUDGET | 2018 PROJECTED | 2019 APPROVED | PERCENT CHANGE |
|--------------------------------------|---|---------------------|---------------------|---------------------|---------------------|-----------------------|-------------------|
| 30-430-4618 | Overlay / Paving Projects | 380,554 | 496,510 | 759,194 | 689,720 | 600,000 | |
| 30-430-4642 | Centerville Road - South | - | - | 130,000 | 72,690 | 1,227,000 | |
| 30-430-4643 | Centerville Road - North | 90,327 | 88,340 | 1,000,000 | 1,165,000 | - | |
| 30-430-4646 | Farmingdale Road Improvements | - | 60,276 | 100,000 | 128,000 | 900,000 | |
| 30-430-4647 | State Road Improvements | - | - | - | 9,144 | - | |
| 30-430-4670 | Storm Water Improvements | 440,811 | 57,954 | 200,000 | 205,250 | 340,000 | |
| 30-430-4671 | DEP Stormwater (MS4) | 10,704 | 9,350 | 230,000 | 143,200 | 152,800 | |
| 30-430-4711 | Park Renovations | 614,035 | 20,866 | 20,000 | 1,160 | 30,000 | |
| 30-471-4401 | Debt Service - Police Renovation Project Principal | - | - | 135,664 | - | 5,000 | |
| 30-471-4407 | Debt Service - Infrastructure Projects Principal | 240,714 | 244,655 | 248,660 | 248,660 | 252,732 | |
| 30-472-4402 | Debt Service - Police Renovation Project Interest Exp. | - | - | 81,074 | - | 138,956 | |
| 30-472-4408 | Debt Service - Infrastructure Projects Interest Expense | 19,476 | 15,535 | 11,530 | 11,530 | 7,458 | |
| Total Expenses | | \$ 1,961,085 | \$ 1,109,688 | \$ 6,246,122 | \$ 5,004,404 | \$ 5,739,246 | -8% |
| Net Income (Loss) | | \$ (329,400) | \$ 326,726 | \$ (904,781) | \$ 764,131 | \$ (3,210,475) | 255% |
| Ending Cash & Investments | | \$ 2,510,316 | \$ 2,837,042 | \$ 1,803,806 | \$ 3,601,173 | \$ 390,698 | -78% |

| East Hempfield Township | | | | | | | | | | | |
|---|--|-----------------|-----------------|-------------------|-----------------|-------------------|-------------------|-------------------|-------------------|-------------------|---|
| Capital Reserve Fund | | | | | | | | | | | |
| Long-Range Financial Projections (all \$ stated in thousands) | | | | | | | | | | | |
| Line # | | Actual 2014 | Actual 2015 | Actual 2016 | Actual 2017 | Estimated 2018 | Projected 2019 | Projected 2020 | Projected 2021 | Projected 2022 | Growth Assumptions |
| 1 | Opening Fund Balance | \$ 1,914 | \$ 2,667 | \$ 2,840 | \$ 2,510 | \$ 2,837 | \$ 3,601 | \$ 391 | \$ (1,407) | \$ (3,085) | |
| | Revenues | | | | | | | | | | |
| 2 | Real Estate Taxes | \$ 430 | \$ 433 | \$ 434 | \$ 439 | \$ 458 | \$ 463 | \$ 470 | \$ 477 | \$ 484 | |
| 3 | Interest Earnings | 1 | 1 | 5 | 12 | 50 | 25 | 2 | - | - | |
| 4 | Grant - DCNR | - | - | 225 | 25 | - | - | - | - | - | DCNR Grant for Dream Park Renovation |
| 5 | Grant - DEP | - | - | - | - | - | 118 | - | - | - | 2017- 80% DEP Grant |
| 5 | Infrastructure Loan Proceeds | - | - | - | - | 4,000 | - | - | - | - | 2018 loan for police station renovation |
| 6 | Transfer from Road Improvement Fund | 84 | 10 | - | 60 | 360 | 993 | 50 | 50 | 50 | |
| 7 | Transfer from Mandatory Dedication/Amos Herr Funds | 145 | - | 30 | - | - | 30 | - | - | - | fund transfers for "Dream Park" improvements |
| 8 | Dream Park Fund Raising | 24 | 79 | 138 | - | - | - | - | - | - | public / private efforts |
| 9 | Other Revenues | 107 | - | - | - | - | - | - | - | - | 2014 bridge reimbursement |
| 10 | Total Revenues | \$ 791 | \$ 523 | \$ 832 | \$ 536 | \$ 4,868 | \$ 1,629 | \$ 522 | \$ 527 | \$ 534 | |
| 11 | Overall Growth Rate | 2.1% | -33.9% | 59.1% | -35.6% | 808.2% | -66.5% | -68.0% | 1.0% | 1.4% | |
| | Expenditures | | | | | | | | | | |
| 12 | Road Reconstruction / Paving Projects / Bridges | \$ 210 | \$ 440 | \$ 386 | \$ 520 | \$ 713 | \$ 710 | \$ 625 | \$ 625 | \$ 625 | various road and bridge projects |
| 13 | Traffic Signals | 14 | 9 | 20 | 18 | 21 | 25 | 25 | 25 | 25 | battery backups for traffic signals |
| 14 | Stormwater Improvements | 121 | 150 | 441 | 58 | 205 | 340 | 100 | 100 | 100 | on-going needs |
| 15 | DEP Stormwater (MS4) | - | - | 11 | 9 | 143 | 153 | 300 | 450 | 450 | scope of projects yet to be determined, may require loans? |
| 16 | Park Improvements | 8 | 44 | 614 | 21 | 1 | 30 | - | - | - | reconstruct - "Dream Park" area of Amos Herr park / trail |
| 17 | Debt Service | 427 | 418 | 260 | 260 | 260 | 260 | 260 | 65 | - | as scheduled |
| 18 | Debt Service - Police Station Renovation | - | - | - | - | - | 144 | 140 | 340 | 463 | proposed debt service |
| 19 | Farmingdale Road | - | - | - | 60 | 128 | 900 | - | - | - | Farmingdale Road project |
| 20 | Centerville Road Project - North | 58 | 89 | 90 | 88 | 1,165 | - | - | - | - | Centerville Road (North) project |
| 21 | Centerville Road Project - South | - | - | - | - | 73 | 1,227 | 870 | 600 | 400 | engineering / construction costs @ 20%"net" |
| 22 | Police Station - Expansion / Renovation | - | - | 140 | 75 | 2,295 | 1,950 | - | - | - | upgrade to police station / admin building |
| 23 | All Other Costs | - | - | - | - | - | - | - | - | - | |
| 24 | Total Expenditures | \$ 838 | \$ 1,150 | \$ 1,962 | \$ 1,109 | \$ 5,004 | \$ 5,739 | \$ 2,320 | \$ 2,205 | \$ 2,063 | |
| 25 | Overall Growth Rate | 17.1% | 37.2% | 70.6% | -43.5% | 351.2% | 14.7% | -59.6% | -5.0% | -6.4% | |
| 26 | Net Income (Loss) | \$ (47) | \$ (627) | \$ (1,130) | \$ (573) | \$ (136) | \$ (4,110) | \$ (1,798) | \$ (1,678) | \$ (1,529) | |
| 27 | Transfers From (To) | \$ 800 | \$ 800 | \$ 800 | \$ 900 | \$ 900 | \$ 900 | \$ - | \$ - | \$ - | Options for future funding of projects: 1. Continued General Fund support if available? 2. Project loans (example \$3M, 10yrs = \$353K/yr pmt) 3. Real Estate millage increase (1/10 mil = \$288K) avg. home assssed @ \$253,675 (1/10 mil incr. = \$26) 4. Any combination of the above options |
| 28 | Cash Position Change | \$ 753 | \$ 173 | \$ (330) | \$ 327 | \$ 764 | \$ (3,210) | \$ (1,798) | \$ (1,678) | \$ (1,529) | |
| 29 | Ending Fund Balance | \$ 2,667 | \$ 2,840 | \$ 2,510 | \$ 2,837 | \$ 3,601 | \$ 391 | \$ (1,407) | \$ (3,085) | \$ (4,614) | |
| | | | | | | | | | | | |

East Hempfield Township

ANNUAL BUDGET

2019

TRASH / RECYCLING FUND

**East Hempfield Township
TRASH/RECYCLING FUND
2019**

| ACCOUNT # | DESCRIPTION | 2016 ACTUAL | 2017 ACTUAL | 2018 BUDGET | 2018 PROJECTED | 2019 APPROVED | PERCENT CHANGE |
|------------------------------|------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-------------------|
| Beginning Cash & Investments | | \$ 687,415 | \$ 448,016 | \$ 341,973 | \$ 371,048 | \$ 375,751 | 10% |
| REVENUES | | | | | | | |
| 06-426-3410 | Interest Earnings | \$ 3,544 | \$ 388 | \$ 250 | \$ 1,800 | \$ 1,800 | |
| 06-426-3541 | State Grants | 61,126 | 62,790 | 65,000 | 60,982 | 60,982 | |
| 06-426-3640 | Quarterly Tipping Fee Rebate | 65,301 | 64,822 | 66,000 | 64,000 | 64,000 | |
| 06-426-3641 | Trash/Recyclables | 1,232,222 | 1,250,182 | 1,396,825 | 1,400,000 | 1,400,000 | |
| 06-426-3642 | Grass Bags | 7,999 | 6,755 | 8,000 | 6,800 | 6,800 | |
| 06-426-3643 | Tags-Extra Trash (Yellow) | 4,942 | 5,286 | 5,000 | 6,000 | 6,000 | |
| 06-426-3644 | Tags-Oversized (Red) | 8,163 | 9,617 | 8,250 | 10,000 | 10,000 | |
| 06-426-3645 | Tags-Appliance (Green) | 1,380 | 1,768 | 1,500 | 1,500 | 1,500 | |
| 06-426-3646 | Tags-Tire (Purple) | 86 | 126 | 100 | 100 | 100 | |
| 06-426-3647 | Recycle Buckets | 217 | 279 | 300 | 250 | 250 | |
| Total Revenues | | \$ 1,384,980 | \$ 1,402,013 | \$ 1,551,225 | \$ 1,551,432 | \$ 1,551,432 | 0% |

**East Hempfield Township
TRASH/RECYCLING FUND
2019**

| ACCOUNT # | DESCRIPTION | 2016 ACTUAL | 2017 ACTUAL | 2018 BUDGET | 2018 PROJECTED | 2019 APPROVED | PERCENT CHANGE |
|--------------------------------------|--------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-------------------|
| EXPENSES | | | | | | | |
| 06-426-4314 | Legal Services | \$ 14,644 | \$ 9,938 | \$ 14,000 | \$ 12,000 | \$ 14,000 | |
| 06-426-4325 | Printing & Mailing Services | 6,000 | 10,117 | 9,000 | 14,000 | 13,500 | |
| 06-426-4341 | Advertising/Bids | - | 714 | - | - | - | |
| 06-426-4342 | Printing Tags and Bags | 11,807 | 5,731 | 14,000 | 3,500 | 3,500 | |
| 06-426-4343 | Recycle Buckets | 7,288 | 6,330 | 8,000 | 12,755 | 13,000 | |
| 06-426-4375 | Trash Billing System | 5,415 | 9,567 | 7,500 | 7,000 | 6,000 | |
| 06-426-4452 | Waste Disposal Fees | 689,427 | 684,697 | 706,875 | 712,196 | 730,483 | |
| 06-426-4453 | Tipping Fees-Trash | 499,900 | 497,600 | 505,000 | 496,015 | 505,000 | |
| 06-426-4490 | Bank Fees | 5,093 | 10,161 | 12,000 | 10,665 | 12,000 | |
| 06-426-4531 | Administrative Reimb-Gen Fund | 88,528 | 90,791 | 93,515 | 94,098 | 96,921 | |
| 06-431-4251 | Vehicle Repair-Leaf Collection | 7,196 | 6,650 | 6,500 | 7,000 | 6,500 | |
| 06-431-4310 | Contracted Servs-Leaf | 161,058 | 139,811 | 175,000 | 171,000 | 185,000 | |
| 06-431-4381 | Dump Site Rent-Leaf Collection | 7,660 | 5,517 | 7,500 | 6,500 | 7,500 | |
| 06-431-4740 | Equipment Purchase | 120,363 | 1,357 | 2,500 | - | - | |
| Total Expenses | | \$ 1,624,379 | \$ 1,478,981 | \$ 1,561,390 | \$ 1,546,729 | \$ 1,593,404 | 2% |
| Net Income (Loss) | | \$ (239,399) | \$ (76,968) | \$ (10,165) | \$ 4,703 | \$ (41,972) | 313% |
| Ending Cash & Investments | | \$ 448,016 | \$ 371,048 | \$ 331,808 | \$ 375,751 | \$ 333,779 | 1% |

East Hempfield Township
Trash / Recycling Fund

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

| <u>Line #</u> | | <u>Actual</u> <u>2014</u> | <u>Actual</u> <u>2015</u> | <u>Actual</u> <u>2016</u> | <u>Actual</u> <u>2017</u> | <u>Estimated</u> <u>2018</u> | <u>Projected</u> <u>2019</u> | <u>Projected</u> <u>2020</u> | <u>Projected</u> <u>2021</u> | <u>Projected</u> <u>2022</u> | <u>Growth Assumptions</u> |
|---------------|---|------------------------------|------------------------------|------------------------------|------------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|---|
| 1 | Opening Fund Balance | \$ 764 | \$ 763 | \$ 687 | \$ 448 | \$ 371 | \$ 375 | \$ 333 | \$ 267 | \$ 164 | |
| | Revenues | | | | | | | | | | |
| 2 | Interest Earnings | \$ 2 | \$ 2 | \$ 4 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 3 | Trash / Recycling Fees | 1,387 | 1,313 | 1,232 | 1,250 | 1,400 | 1,400 | 1,421 | 1,442 | 1,464 | \$47.00 qtrly/\$173 yearly, 1.5% natural growth |
| 4 | Tags/Bags/Buckets for Recycable Materials | 29 | 25 | 23 | 24 | 26 | 26 | 26 | 26 | 26 | |
| 5 | State Grants | 69 | 61 | 61 | 63 | 61 | 61 | 61 | 61 | 61 | recycling grant - future funding? |
| 6 | Quarterly Tipping Fee Rebate | 65 | 65 | 65 | 65 | 64 | 64 | 64 | 66 | 66 | level effort |
| 7 | Total Revenues | \$ 1,552 | \$ 1,466 | \$ 1,385 | \$ 1,402 | \$ 1,551 | \$ 1,551 | \$ 1,572 | \$ 1,595 | \$ 1,617 | |
| 8 | Overall Growth Rate | -2.7% | -5.5% | -5.5% | 1.2% | 10.6% | 0.0% | 1.4% | 1.5% | 1.4% | |
| | Expenditures | | | | | | | | | | |
| 9 | Waste Disposal Fees | \$ 681 | \$ 695 | \$ 689 | \$ 685 | \$ 712 | \$ 730 | \$ 748 | \$ 767 | \$ 786 | 2.5% growth out years |
| 10 | Tipping Fees - Trash | 489 | 498 | 500 | 498 | 496 | 505 | 505 | 538 | 538 | 2019 - \$76/ton, 2021 - \$81/ton? |
| 11 | Leaf Recyclable Costs | 186 | 189 | 176 | 153 | 185 | 200 | 204 | 208 | 212 | 2% growth 2018-2020 |
| 12 | Recycling Equipment Purchases | 74 | 39 | 120 | 1 | - | - | 20 | 20 | 20 | |
| 13 | All Other Operating Costs | 123 | 121 | 139 | 142 | 154 | 158 | 161 | 164 | 168 | 2% growth |
| 14 | Total Expenditures | \$ 1,553 | \$ 1,542 | \$ 1,624 | \$ 1,479 | \$ 1,547 | \$ 1,593 | \$ 1,638 | \$ 1,697 | \$ 1,724 | |
| 15 | Overall Growth Rate | -6.2% | -0.7% | 5.3% | -8.9% | 4.6% | 3.0% | 2.9% | 3.6% | 1.6% | |
| 16 | Net Income (Loss) | (1) | (76) | (239) | (77) | 4 | (42) | (66) | (102) | (107) | |
| 17 | Ending Fund Balance | \$ 763 | \$ 687 | \$ 448 | \$ 371 | \$ 375 | \$ 333 | \$ 267 | \$ 164 | \$ 57 | |

East Hempfield Township

ANNUAL BUDGET

2019

LIQUID FUELS FUND

East Hempfield Township
LIQUID FUELS FUND
2019

| ACCOUNT # | DESCRIPTION | 2016 ACTUAL | 2017 ACTUAL | 2018 BUDGET | 2018 PROJECTED | 2019 APPROVED | PERCENT CHANGE |
|---------------------|--------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | Beginning Cash & Investments | \$ 12,863 | \$ 4,028 | \$ 48,773 | \$ 43,119 | \$ 76,584 | 57% |
| REVENUES | | | | | | | |
| 35-430-3410 | Interest Earnings | \$ 957 | \$ 1,993 | \$ 2,400 | \$ 2,750 | \$ 2,750 | |
| 35-430-3573 | State Allocation | 768,286 | 798,735 | 829,008 | 844,173 | 842,545 | |
| 35-430-3574 | State Rd Turnback Payments | 3,720 | 3,720 | 3,720 | 3,720 | 3,720 | |
| 35-430-3800 | Misc. Revenue | 12,411 | 383 | - | - | - | |
| | Total Revenues | \$ 785,374 | \$ 804,831 | \$ 835,128 | \$ 850,643 | \$ 849,015 | 2% |
| EXPENDITURES | | | | | | | |
| 35-433-4361 | Signs & Signals - Utilities | \$ 20,803 | \$ 19,002 | \$ 20,500 | \$ 20,500 | \$ 20,500 | |
| 35-433-4372 | Signs & Signals - Repairs | 76,626 | 73,800 | 70,000 | - | - | |
| 35-434-4361 | Street Lighting | 142,051 | 148,061 | 150,000 | 147,500 | 150,000 | |
| 35-438-4370 | Line Marking & Painting | 75,393 | 71,220 | 75,000 | 73,178 | 75,000 | |
| 35-438-4377 | Crack Sealing | 4,336 | 3,657 | 6,500 | 6,000 | 6,500 | |
| 35-439-4618 | Paving Projects | 475,000 | 450,000 | 500,000 | 570,000 | 600,000 | |
| | Total Expenses | \$ 794,209 | \$ 765,740 | \$ 822,000 | \$ 817,178 | \$ 852,000 | 4% |
| | Net Income (Loss) | \$ (8,835) | \$ 39,091 | \$ 13,128 | \$ 33,465 | \$ (2,985) | -123% |
| | Ending Cash & Investments | \$ 4,028 | \$ 43,119 | \$ 61,901 | \$ 76,584 | \$ 73,599 | 19% |

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

12/27/2018

East Hempfield Township

ANNUAL BUDGET

2019

OTHER FUNDS

**Fire Services Capital Reserve Fund
Road Improvement Contribution Fund
Mandatory Dedication Fund**

EAST HEMPFIELD TOWNSHIP
FIRE SERVICES FUND
2019

| ACCOUNT # | DESCRIPTION | 2016 ACTUAL | 2017 ACTUAL | 2018 BUDGET | 2018 PROJECTED | 2019 APPROVED | PERCENT CHANGE |
|---------------------|--|-------------------|--------------------|-------------------|-------------------|-------------------|-------------------|
| | Beginning Cash & Investments | \$ 110,133 | \$ 107,302 | \$ 69,592 | \$ 94,525 | \$ 244,037 | 251% |
| REVENUES | | | | | | | |
| 18-411-3410 | Interest Earnings | \$ 536 | \$ 1,044 | \$ 150 | \$ 1,250 | \$ 1,300 | |
| 18-411-3921 | Transfer from General Fund | 450,000 | 549,000 | 225,000 | 225,000 | 225,000 | |
| | Total Revenues | \$ 450,536 | \$ 550,044 | \$ 225,150 | \$ 226,250 | \$ 226,300 | 1% |
| EXPENDITURES | | | | | | | |
| 18-411-4231 | Fire Companies Fuel | \$ 7,977 | \$ 10,381 | \$ - | \$ - | - | |
| 18-411-4312 | Fire Company - Administrative Assistance | 14,336 | 7,964 | - | - | - | |
| 18-411-4352 | Fire Company Insurances | 37,631 | 35,592 | - | - | - | |
| 18-411-4354 | Fire Companies Worker's Comp Insurance | 31,489 | 33,874 | - | - | - | |
| 18-411-4361 | Fire Company Utilities | 38,597 | 56,529 | - | - | - | |
| 18-411-4602 | East Petersburg Fire - Traffic Unit | - | - | - | - | 85,000 | |
| 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 | 62,584 | - | - | - | |
| 18-411-4605 | Rohrerstown Fire Co. - Bldg Loan | 169,193 | 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 | - | 55,811 | - | - | - | |
| 18-411-4608 | Rohrerstown Fire Co. - Capital Improvements | - | - | - | - | 39,175 | |
| | Total Expenses | \$ 453,367 | \$ 562,821 | \$ 76,738 | \$ 76,738 | \$ 179,253 | 134% |
| | Net Income (Loss) | \$ (2,831) | \$ (12,777) | \$ 148,412 | \$ 149,512 | \$ 47,047 | -68% |
| | Ending Cash & Investments | \$ 107,302 | \$ 94,525 | \$ 218,004 | \$ 244,037 | \$ 291,084 | 34% |

**East Hempfield Township
Fire Services Existing Loan Obligations (2019 - 2021)**

| | <u>Rohrerstown Fire Co.</u> | <u>Annual Cost</u> |
|---------------|-----------------------------|--------------------|
| <u>Year</u> | <u>Pumper</u> | |
| 2019 | 55,078 | 55,078 |
| 2020 | 55,078 | 55,078 |
| 2021 | 55,078 | 55,078 |
| Totals | \$ 165,234 | \$ 165,234 |

EAST HEMPFIELD TOWNSHIP
ROAD IMPROVEMENT CONTRIBUTION FUND
2019

| ACCOUNT # | DESCRIPTION | 2016 ACTUAL | 2017 ACTUAL | 2018 BUDGET | 2018 PROJECTED | 2019 APPROVED | PERCENT CHANGE |
|---------------------|--------------------------------------|-------------------|---------------------|---------------------|---------------------|---------------------|-------------------|
| | Beginning Cash & Investments | \$ 644,952 | \$ 673,978 | \$ 1,794,328 | \$ 1,851,076 | \$ 1,599,817 | -11% |
| REVENUES | | | | | | | |
| 33-414-3410 | Interest Earnings | \$ 1,806 | \$ 6,168 | \$ 4,500 | \$ 21,500 | \$ 18,500 | |
| 33-414-3830 | Contributions - Road Improvements | 27,220 | 1,231,206 | 10,000 | 87,125 | 10,000 | |
| | Total Revenues | \$ 29,026 | \$ 1,237,374 | \$ 14,500 | \$ 108,625 | \$ 28,500 | 97% |
| EXPENDITURES | | | | | | | |
| 33-430-4925 | Transfer to Capital Reserve Fund | \$ - | \$ 60,276 | \$ 389,194 | \$ 359,884 | \$ 993,485 | |
| | Total Expenses | \$ - | \$ 60,276 | \$ 389,194 | \$ 359,884 | \$ 993,485 | 155% |
| | Net Income (Loss) | \$ 29,026 | \$ 1,177,098 | \$ (374,694) | \$ (251,259) | \$ (964,985) | 158% |
| | Ending Cash & Investments | \$ 673,978 | \$ 1,851,076 | \$ 1,419,634 | \$ 1,599,817 | \$ 634,832 | -55% |

EAST HEMPFIELD TOWNSHIP
MANDATORY DEDICATION FUND
2019

| ACCOUNT # | DESCRIPTION | 2016 ACTUAL | 2017 ACTUAL | 2018 BUDGET | 2018 PROJECTED | 2019 APPROVED | PERCENT CHANGE |
|---------------------|--------------------------------------|--------------------|------------------|--------------------|-------------------|--------------------|-------------------|
| | Beginning Cash & Investments | \$ 57,827 | \$ 32,988 | \$ 60,688 | \$ 76,358 | \$ 97,158 | 60% |
| REVENUES | | | | | | | |
| 34-414-3410 | Interest Earnings | \$ 161 | \$ 295 | \$ 200 | \$ 800 | \$ 800 | |
| 34-414-3830 | Mandatory Dedication Fees | 5,000 | 43,075 | 5,000 | 20,000 | 5,000 | |
| | Total Revenues | \$ 5,161 | \$ 43,370 | \$ 5,200 | \$ 20,800 | \$ 5,800 | 12% |
| EXPENDITURES | | | | | | | |
| 34-430-4925 | Transfer to Capital Reserve Fund | \$ 30,000 | \$ - | \$ 20,000 | \$ - | \$ 30,000 | |
| | Total Expenses | \$ 30,000 | \$ - | \$ 20,000 | \$ - | \$ 30,000 | 50% |
| | Net Income (Loss) | \$ (24,839) | \$ 43,370 | \$ (14,800) | \$ 20,800 | \$ (24,200) | n / a |
| | Ending Cash & Investments | \$ 32,988 | \$ 76,358 | \$ 45,888 | \$ 97,158 | \$ 72,958 | 59% |

East Hempfield Township

**ANNUAL BUDGET
2019**

DEBT SERVICE

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

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

| <u>Date</u> | <u>Interest</u> | <u>Principal</u> | <u>Yearly Total</u> |
|---------------|------------------|-------------------|-------------------------|
| 2019 | 7,458 | 252,732 | 260,190 |
| 2020 | 3,321 | 256,869 | 260,190 |
| 2021 | 176 | 64,872 | 65,048 |
| Totals | \$ 10,955 | \$ 574,473 | \$ 585,428 |

Debt Service Schedule - 2018 TD Bank Loan (\$4,000,000)

Interest rate: 3.38% Term: 13 years Duration: 2019-2031

| <u>Date</u> | <u>Interest</u> | <u>Principal</u> | <u>Yearly Total</u> |
|---------------|---------------------|---------------------|-------------------------|
| 2019 | 138,956 | 5,000 | 143,956 |
| 2020 | 135,031 | 5,000 | 140,031 |
| 2021 | 134,862 | 205,000 | 339,862 |
| 2022 | 127,933 | 335,000 | 462,933 |
| 2023 | 116,610 | 345,000 | 461,610 |
| 2024 | 104,949 | 355,000 | 459,949 |
| 2025 | 92,950 | 365,000 | 457,950 |
| 2026 | 80,613 | 380,000 | 460,613 |
| 2027 | 67,769 | 390,000 | 457,769 |
| 2028 | 54,587 | 405,000 | 459,587 |
| 2029 | 40,898 | 420,000 | 460,898 |
| 2030 | 26,702 | 435,000 | 461,702 |
| 2031 | 11,999 | 355,000 | 366,999 |
| Totals | \$ 1,133,859 | \$ 4,000,000 | \$ 5,133,859 |

East Hempfield Township

ANNUAL BUDGET

2019

STAFFING DETAIL SALARIES

& WAGES

East Hempfield Township - Salaries / Wages and Staffing Levels

| <u>Salaries and Wages</u> | <u>Budget 2018</u> | <u>Budget 2019</u> | <u>Fulltime Positions</u> | <u>Parttime Positions</u> |
|------------------------------------|----------------------------|----------------------------|-------------------------------|-------------------------------|
| <u>General Fund - Nonuniformed</u> | | | | |
| General Government | \$ 265,651 | \$ 232,691 | 3 | 0 |
| Finance | 186,233 | 189,595 | 3 | 0 |
| Police Administrative | 163,965 | 169,493 | 4 | 0 |
| Emergency Services | 45,000 | 49,286 | 0 | 1 |
| Development Services | 351,044 | 313,282 | 5 | 0 |
| Public Works | 715,136 | 772,818 | 14 | 0 |
| | <u>\$ 1,727,029</u> | <u>\$ 1,727,165</u> | <u>29</u> | <u>1</u> |
| <u>Golf Course - Nonuniformed</u> | | | | |
| Pro Shop | \$ 189,947 | \$ 195,939 | 2 | 13 |
| Greenskeeping | 212,760 | 217,434 | 3 | 9 |
| Snack Bar/Banquet | 69,963 | 71,397 | 1 | 7 |
| | <u>\$ 472,670</u> | <u>\$ 484,770</u> | <u>6</u> | <u>29</u> |
| Total Nonuniformed | \$ 2,199,699 | \$ 2,211,935 | 35 | 30 |
| <u>Uniformed Police Officers</u> | <u>\$ 3,072,076</u> | <u>\$ 3,164,994</u> | <u>34</u> | <u>0</u> |
| Totals | <u>\$ 5,271,775</u> | <u>\$ 5,376,929</u> | <u>69</u> | <u>30</u> |