

**FUND BALANCE CHANGES
2014 THROUGH 2015
as Adjusted**

		Fund Balance 12/31/2013	2014 Projected Revenues	2014 Projected Expenditures	Projected Fund Balance 12/31/2014	2015 Proposed Revenues	2015 Proposed Expenditures	Projected Fund Balance 12/31/2015
01	General Fund	2,275,127	9,104,835	(8,715,020)	2,664,942	8,972,309	(9,283,245)	2,354,006
02	Street Light Fund	37,574	88,119	(88,856)	36,837	88,210	(89,276)	35,771
04	Police Forfeiture Fund	208,649	61,336	(220,646)	49,339	396,377	(71,625)	374,091
08	Sewer Fund	1,334,926	2,977,439	(3,184,287)	1,128,078	3,748,699	(4,749,478)	127,299
30	Capital Reserve Fund	482,043	114,862	(186,508)	410,397	528,768	(656,616)	282,549
31	Fire Apparatus Replacement	-			-	243,000	-	243,000
32	Parkland Reserve Fund	9,548	9,725	-	19,273	9,502	-	28,775
35	Highway Aid Fund	140,937	393,323	(268,829)	265,431	419,064	(567,691)	116,804
92	Insurance	432,303	853,480	(1,035,783)	250,000	895,521	(1,145,521)	(0)
	Total Operating Funds	4,921,108	13,603,120	(13,699,930)	4,824,297	15,301,451	(16,563,452)	3,562,296
60	Police Pension	13,255,706	1,616,806	(504,333)	14,368,179	2,073,269	(527,639)	15,913,808
65	Non-Uniformed Pension	2,454,737	327,625	(133,616)	2,648,746	374,825	(112,329)	2,911,242
	Total Pension Funds	15,710,443	1,944,430	(637,949)	17,016,925	2,448,094	(639,968)	18,825,051

Fund 1 General Fund Budget - Revenues

Account #	Description	2013 Actual	2014 Budget	2014 Projection	2015 Budget	Inc (Dec) from 2014 Budget	Inc (Dec) from 2014 Projection
301.100	Real Estate - Current Year	2,306,603	2,303,342	2,260,000	2,239,224	-2.8%	-0.9%
301.200	Real Estate - Prior Year	14,080	16,544	15,265	16,448	-0.6%	7.7%
301.400	Real Estate - Tax Claim	48,414	38,474	35,000	54,275	41.1%	55.1%
301.600	Real Estate Tax - Interim	10,419	11,266	4,000	6,100	-45.9%	52.5%
	Total Real Estate Taxes	2,379,516	2,369,626	2,314,265	2,316,047	-2.3%	0.1%
310.100	Real Estate Transfer Tax	291,447	300,000	295,000	300,000	0.0%	1.7%
310.210	Earned Income Tax	1,928,236	1,900,000	1,960,000	1,960,000	3.2%	0.0%
310.210.001	Non-Resident EIT	122,547	125,000	145,000	145,000	16.0%	0.0%
310.510	Local Services Tax	629,894	650,000	675,000	675,000	3.8%	0.0%
310.600	Admissions Tax	660,662	621,550	680,000	680,000	9.4%	0.0%
	Total Local Enabling Taxes	3,632,786	3,596,550	3,755,000	3,760,000	4.5%	0.1%
321.800	Cable Television Franchise	340,497	230,000	242,232	240,000	4.3%	-0.9%
321.801	Cable Television Franchise Grant						
322.820	Street Encroachment Fees	2,940	2,500	2,900	2,900	16.0%	0.0%
	Total Non-Business and Permits	343,437	232,500	245,132	242,900	4.5%	-0.9%
331.110	Vehicle Code and Ordinance Violations (DJ)	78,263	85,000	80,000	80,000	-5.9%	0.0%
331.111	State Police Fines	9,177	13,000	8,800	8,800	-32.3%	0.0%
331.121	Violation of Ordinances/Statues	4,000	-	5,000	5,000		0.0%
331.125	County Court Fines & Payments	42,509	42,000	40,000	40,000	-4.8%	0.0%
	Total Permits and Fines	133,949	140,000	133,800	133,800	-4.4%	0.0%
341.000	Interest Earnings	3,458	3,000	3,500	3,500	16.7%	0.0%
	Total Interest Earnings	3,458	3,000	3,500	3,500	16.7%	0.0%
342.201	Rent - Facilities	110	110	110	110	0.0%	0.0%
	Total Rents	110	110	110	110	0.0%	0.0%
354.040	Sanitation (SEO)						
	Total State Capital & Oper. Grants	-	-	-	-		
355.010	PURTA	7,400	7,400	7,612	7,612	2.9%	0.0%
355.050	Municipal Pension Sytem State Aid - Police	287,443	271,914	278,833	271,088	-0.3%	-2.8%
355.051	Municipal Pension Sytem State Aid - Non-Uniformed	67,976	64,086	63,899	71,645	11.8%	12.1%
355.060	Supplemental State Pension Assistance	182	61	179	-	-100.0%	-100.0%
355.080	Liquor Licenses	5,700	5,700	5,400	5,400	-5.3%	0.0%
355.130	Foreign Fire Insurance Premium Tax	154,162	155,000	143,625	143,625	-7.3%	0.0%
355.200	Recycling Performance Grant	147,599	146,000	136,279	125,000	-14.4%	-8.3%

Fund 1 General Fund Budget - Revenues

Account #	Description	2013 Actual	2014 Budget	2014 Projection	2015 Budget	Inc (Dec) from 2014 Budget	Inc (Dec) from 2014 Projection
	State Shared Revenues	670,462	650,161	635,827	624,369	-4.0%	-1.8%
357.021	Drug Task Force	773	-	-	-		
357.022	Byrne Grant	-	-	-	-		
	Total County Capital & Oper. Grants	773	-	-	-		
358.100	Contract Police Services -Upper Leacock Twp	1,053,880	1,000,000	1,042,836	1,100,000	10.0%	5.5%
	Total Contracted Intergovernmental Services	1,053,880	1,000,000	1,042,836	1,100,000	10.0%	5.5%
361.309	Petition to Rezone	500	500	-	500	0.0%	
361.310	Subdivision and Land Development Fees	16,635	15,000	11,392	11,500	-23.3%	0.9%
361.330	Zoning Permits	72,208	70,000	102,390	100,000	42.9%	-2.3%
361.340	Zoning Hearing Fees	15,844	12,500	17,900	18,000	44.0%	0.6%
361.341	Liquor License Transfer		-	-	-		
361.350	Demolition Permits	20	-	60	60		0.0%
361.351	Misc Permits	180	100	145	145	45.0%	0.0%
361.352	On-Lot Sewer Inspections	480	400	1,055	1,055	163.8%	0.0%
361.411	L & I Permit Fee (using escrow account)	1,032	1,500	1,016			
361.412	Building Permit Admin Fees	12,890	12,000	12,577	12,600	5.0%	0.2%
361.515	Sale of Township Maps	6	-	9	9		0.0%
361.530	Sale of Subdivision & Land Dev. Ordinances	10	-	-	-		
361.540	Sale of Zoning Ordinance	100	-	150	150		0.0%
361.560	Photocopies	108	-	376	376		0.0%
361.570	Sale of Stormwater Mgmt Ordinances	-	-	10	10		0.0%
361.660	Sale of Soda	426	1,000	126	150	-85.0%	19.0%
361.750	Rebates - PLGIT Purchase Card	130	-	158	175	0.0%	10.8%
	Total General Government	120,569	113,000	147,364	144,730	28.1%	-1.8%
362.103	Other Police services - CV etc.	12,466	14,000	9,500	9,500	-32.1%	0.0%
362.104	Police Services/CVHS S.R.O.	78,558	76,000	81,552	83,148	9.4%	2.0%
362.110	Police Reports - Accident, etc	9,413	8,800	9,500	9,500	8.0%	0.0%
362.115	DEA Overtime Reimbursement	17,374	12,600	12,000	12,000	-4.8%	0.0%
362.121	Alarm Fees - Police	6,750	5,000	5,500	5,500	10.0%	0.0%
362.122	Fire Alarm Fees	2,200	1,500	1,650	1,400	-6.7%	-15.2%
362.131	Private Contributions/ Police	545	-				
362.151	DUI check point reimbursement	1,713	3,000	3,000	3,000	0.0%	0.0%
362.154	Speed Enforcement Grants	10,711	8,500	10,000	10,000	17.6%	0.0%
362.155	Police Sales - Property Room	1,175	-	1,100	2,000		81.8%
362.156	Dog Impound Fees	50	-	-	-		
362.157	Transient Retail Business Permit	775	-	1,150	1,150		0.0%

Fund 1 General Fund Budget - Revenues

Account #	Description	2013 Actual	2014 Budget	2014 Projection	2015 Budget	Inc (Dec) from 2014 Budget	Inc (Dec) from 2014 Projection
	Total Police Services	141,730	129,400	134,952	137,198	6.0%	1.7%
363.500	Street Sweeping Services	6,014	6,000	8,775	7,000	16.7%	-20.2%
363.511	Contracted Snow Removal - PA DOT	6,723	6,722	11,131	6,887	2.5%	-38.1%
363.600	Highway Services	191	200	-	200		
363.700	Scrap Metal Sales	579	800	-	500	-37.5%	
	Total Highways and Streets	13,507	13,722	19,906	14,587	6.3%	-26.7%
364.510	Sale of recycling bins	121	-	165	150		
	Total Sanitation	121	-	165	150		
367.400	Rent of Pavalions	12,831	13,500	14,765	15,000	11.1%	1.6%
367.401	Misc Services - Park (Mini Discs)	692	220	1,500	1,500	581.8%	0.0%
367.900	Contributions	10	-	-	-		
	Total Parks	13,533	13,720	16,265	16,500	20.3%	1.4%
391.100	Sale of Used Vehicles	12,224	10,000	7,500	10,000	0.0%	33.3%
	Total Proceeds	12,224	10,000	7,500	10,000	0.0%	33.3%
392.002	Transfer from Streetlight	2,240	2,458	2,458	2,651	7.9%	7.9%
392.080	Transfer from Sewer Fund (Bldg rent)	15,700	20,545	20,545	19,602	-4.6%	-4.6%
	Transfer from Sewer Fund Admin)	183,775	194,066	194,066	182,331	-6.0%	-6.0%
	Transfer from Sewer Fund (IT charge)	29,493	15,657	15,657	16,459	5.1%	5.1%
	Total Interfund Operating Transfers	231,208	232,726	232,726	221,043	-5.0%	-5.0%
395.000	Refund of Prior Year Expenditures	6,861	-	2,892	-		
395.100	Refund of Prior Year Health Insurance	105,479	200,000	395,038	232,375	16.2%	-41.2%
395.101	Worker's Compensation Dividend	15,898	15,000	17,557	15,000	0.0%	-14.6%
	Total Refunds of Prior Year Expenditures	128,238	215,000	415,487	247,375	15.1%	-40.5%
	Total General Fund Revenues	8,879,501	8,719,515	9,104,835	8,972,309		
	Total General Fund Expenditures	8,344,878	8,816,588	8,715,020	9,283,245		
	Increase (Decrease) in Fund Balance	534,622	(97,073)	389,815	(310,935)		
	Beginning Fund Balance	1,740,505	2,275,127	2,275,127	2,664,942		
	Ending Fund Balance	2,275,127	2,178,054	2,664,942	2,354,006	-	-

Fund 1 General Fund Budget - Expenses

Account #	Description	2013 Actual	2014 Budget	2014 Projection	2015 Budget	Inc (Dec) from 2014 Budget	Inc (Dec) from 2014 Projection
400.110	Elected Officials Salaries	16,250	16,250	16,250	16,250	0.0%	0.00%
400.161	FICA	1,243	1,243	1,243	1,243	0.0%	0.00%
400.420	Dues, Subscriptions, Memberships	360	2,304	2,380	8,780	281.1%	268.91%
400.460	Meeting & Conference	925	1,000	1,200	1,000	0.0%	-16.67%
	Governing Body Total	18,778	20,797	21,073	27,273	31.1%	29.42%
401.121	Manager's Salary	98,247	110,250	109,904	113,000	2.5%	2.82%
401.122	Finance Director	63,065	66,221	66,143	67,870	2.5%	2.61%
401.140	Clerical Wages	91,581	102,910	101,098	105,955	3.0%	4.80%
401.152	Dental Insurance	4,636	5,191	2,000	4,508	-13.2%	125.40%
401.153	Disability ins. - Long Term	671	819	749	851	3.9%	13.62%
401.155	Vision Insurance	396	752	308	310	-58.8%	0.65%
401.156	Health Insurance	86,814	89,292	78,802	81,329	-8.9%	3.21%
401.156.001	Employee contributions	(4,588)	(6,015)	(4,844)	(6,015)	0.0%	24.19%
401.156.002	ACA Transition fees		520	2,264	1,500		
401.156.004	ACA PCOR fees				66		
401.156.003	IIC Assessment				476		
401.156.005	Wellness				3,000		
401.157	EAP Services		-	500	500		
401.158	Life Insurance	395	581	549	581	0.0%	5.84%
401.161	FICA	19,047	21,373	21,202	21,942	2.7%	3.49%
401.162	Unemployment Compensation	-	357	7,935	4,000	1020.4%	-49.59%
401.163	Pension contribution	25,385	20,976	20,976	24,923	18.8%	18.81%
401.210	Office Supplies	6,424	7,000	4,000	6,000	-14.3%	50.00%
401.211	Soda and coffee	485	1,000	110	120	-88.0%	9.59%
401.220	General Expense	1,629	800	2,800	800	0.0%	-71.43%
401.231	Vehicle Fuel - Gasoline	1,024	1,200	1,000	1,200	0.0%	20.00%
401.260	Minor Equipment	-	500	-	500	0.0%	#DIV/0!
401.311	Auditing Services	17,483	17,000	17,000	18,000	5.9%	5.88%
401.312	Payroll Services	1,500	1,588	1,568	1,650	3.9%	5.26%
401.314	Legal Services	86,346	75,000	95,000	75,000	0.0%	-21.05%
401.316	Bank Fees	68	-	42	3,000		
401.317	Miscellaneous Services	927	1,000	1,200	1,200	20.0%	0.00%
401.318	Codification Services	10,715	6,000	6,000	6,000	0.0%	0.00%
401.319	Professional Services	32,665	34,000	19,000	10,000	-70.6%	-47.37%
401.321	Telephone	5,151	5,931	6,000	6,225	5.0%	3.75%
401.323	Cellular	597	640	625	730	14.1%	16.79%
401.325	Postage	8,107	9,900	10,000	8,500	-14.1%	-15.00%
401.326	Newsletter Postage			3,500	7,200		
401.337	Vehicle expenses	86	100	89	100	0.0%	11.94%

Fund 1 General Fund Budget - Expenses

Account #	Description	2013 Actual	2014 Budget	2014 Projection	2015 Budget	Inc (Dec) from 2014 Budget	Inc (Dec) from 2014 Projection
401.341	Advertising	6,514	6,000	5,841	6,000	0.0%	2.73%
401.342	Printing	1,934	1,600	1,600	1,600	0.0%	0.00%
401.353	Vehicle Insurance	235	251	378	255	1.6%	-32.54%
401.354	Treasurer's Bond	526	526	1,200	510	-3.0%	-57.50%
401.355	Worker's Compensation	499	971	964	903	-7.0%	-6.31%
401.374	Equipment Maint.and Repair	499	-	-	-		
401.420	Dues, Subscription, Memberships	13,354	8,942	9,000	2,500	-72.0%	-72.22%
401.451	Vehicle Maintenance	467	1,000	400	500	-50.0%	25.00%
401.460	Meetings and Conferences	1,913	2,100	2,100	2,100	0.0%	0.00%
401.740	Vehicle Purchase - Township Manager				25,000		
	Administration Total	584,797	596,276	597,001	610,389	2.4%	2.24%
403.116	Tax Collector Commission	-	-	4,400	4,400		
403.161	FICA			337	337		
403.300	Real Estate Tax Commission (County)	6,451	6,000	1,685	1,700		0.87%
403.301	Local Services Tax Collection Fees -LCTCB	15,747	9,750	10,125	10,125	3.8%	0.00%
403.302	Earned Income Tax Collection Fees - LCTCB	36,340	45,563	37,900	46,310	1.6%	22.19%
403.304	Transfer Tax Collection Fees - County	4,976	6,000	5,900	6,000	0.0%	1.69%
403.325	Postage - Real Estate Tax Bills	2,582	2,756	1,307	1,500	-45.6%	14.77%
403.342	Printing Real Estate Tax Bills			437	450		
403.350	Bonds - Tax Collector			2,300	400		
	Total Tax Collection	66,096	70,069	64,391	71,222	1.6%	10.61%
407.122	IT Administrator	47,289	51,594	51,028	53,877	4.4%	5.58%
407.152	Dental Insurance	40	1,038	48	356	-65.7%	641.25%
407.153	Disability ins. - Long Term	123	150	145	159	6.0%	9.66%
407.155	Vision Insurance	81	150	65	62	-58.7%	-4.03%
407.156	Health Insurance	16,246	9,114	9,657	8,856	-2.8%	-8.30%
407.156.001	Employee contributions	(909)	(645)	(736)	(765)	18.6%	3.92%
407.156.002	ACA insurance fees		65	-			
407.158	Life Insurance	125	124	124	124	0.0%	-0.16%
407.161	FICA	3,548	3,900	3,904	4,076	4.5%	4.42%
407.162	PA Unemployment Insurance	-	61	-	-		
407.163	Pension Contribution	4,616	3,814	3,814	4,334	13.6%	13.64%
407.220	Operating Supplies	3,558	4,000	4,000	4,000	0.0%	0.00%
407.311	Software Purchase	15,447	24,740	17,289	4,200	-83.0%	-75.71%
407.312	Software Support	27,578	32,625	24,693	30,928	-5.2%	25.25%
407.317	Misc Services	200		-			
407.321	Telephone	69	-	-			
407.323	Cell Phone	598	640	730	616	-3.8%	-15.62%

Fund 1 General Fund Budget - Expenses

Account #	Description	2013 Actual	2014 Budget	2014 Projection	2015 Budget	Inc (Dec) from 2014 Budget	Inc (Dec) from 2014 Projection
407.355	Worker's Compensation	136	166	179	170	2.4%	-5.03%
407.374	Repair and Maintenance Services	2,031	5,000	5,000	5,000	0.0%	0.00%
407.452	Computer Service Contract	1,000		-			
407.460	Meetings, Conferences, Training	499	1,000	-	1,000	0.0%	#DIV/0!
407.461	Internet	2,381	538	961	800	48.7%	-16.75%
407.740	Equipment Purchases	8,634	8,500	7,269	7,500	-11.8%	3.18%
	Total Data Processing	133,290	146,574	128,169	125,293	-14.5%	-2.24%
409.140	Custodian (40 hours per week)	17,007	26,384	16,709	26,437	0.2%	58.22%
409.152	Dental Insurance		355	40	356	0.2%	789.50%
409.153	Disability ins. - Long Term		78	45	79	1.3%	74.97%
409.155	Vision Insurance		60	20	62	3.3%	217.14%
409.156	Health Insurance		9,114	7,205	8,856	-2.8%	22.92%
409.156.001	Employee contributions		(645)	(248)	(765)	18.6%	208.22%
409.156.002	ACA insurance fees		65	-			
409.158	Life Insurance		99	56	99	0.0%	75.25%
409.161	FICA	1,301	2,018	1,278	2,022	0.2%	58.22%
409.162	Unemployment Solvency Fee	-	31	-			
409.197	Pension Contribution				2,167		
409.231	Gasoline	203	200	170	250	25.0%	47.06%
409.236	Building Supplies	6,304	7,500	4,000	7,500	0.0%	87.50%
409.238	Uniform Cleaning	797	900	700	900	0.0%	28.57%
409.260	Minor Equipment/Small tools	471	1,000	1,000	1,000	0.0%	0.00%
409.317	Misc Services	1,197	1,034	10,519	1,100	6.4%	-89.54%
409.323	Cell Phone						
409.351	Property Insurance	3,456	3,532	5,493	3,727	5.5%	-32.15%
409.353	Vehicle Insurance	257	275	424	290	5.5%	-31.60%
409.355	Worker's Compensation	20	1,468	2,211	1,438	-2.0%	-34.96%
409.361	Electricity	38,920	40,000	35,583	35,000	-12.5%	-1.64%
409.362	Gas	17,681	17,500	19,000	20,000	14.3%	5.26%
409.364	Sewer	255	275	275	295	7.3%	7.27%
409.365	Water	681	700	730	780	11.4%	6.85%
409.366	Solid waste and Recycling	2,940	2,940	2,940	2,940	0.0%	0.00%
409.372	Grounds Maintenance/Weed Control	4,578	9,690	4,520	3,000	-69.0%	-33.63%
409.373	Building repair & Maintenance Serv	20,663	28,000	25,725	28,000	0.0%	8.84%
409.451	Maintenance/Repairs-Vehicle	430	750	250	750	0.0%	200.00%
409.720	Improvements						
	Buildings and Plant Total	117,161	153,323	138,645	146,283	-4.6%	5.51%
410.122	Chief of Police (1)	100,063	101,672	101,672	104,244	2.5%	2.53%

Fund 1 General Fund Budget - Expenses

Account #	Description	2013 Actual	2014 Budget	2014 Projection	2015 Budget	Inc (Dec) from 2014 Budget	Inc (Dec) from 2014 Projection
410.123	Captain (1)	92,605	96,661	96,661	99,114	2.5%	2.54%
410.124	Lieutenant Salaries (2)	274,395	285,726	195,048	189,979	-33.5%	-2.60%
410.125	Sergeants (5)	315,320	331,263	413,365	416,335	25.7%	0.72%
410.130	Officers (28)	1,967,619	1,991,184	1,995,035	1,970,020	-1.1%	-1.25%
410.140	Police Clerks (3)	100,128	103,677	103,677	105,554	1.8%	1.81%
410.152	Dental Insurance	32,725	37,402	31,922	37,055	-0.9%	16.08%
410.153	Disability ins. - Long Term	7,608	8,529	8,232	8,444	-1.0%	2.58%
410.155	Vision Insurance	3,166	5,443	2,551	2,355	-56.7%	-7.68%
410.156	Health Insurance	812,426	818,244	757,887	751,292	-8.2%	-0.87%
410.156.001	Employee Contributions	(2,853)	(3,389)	(2,616)	(2,868)	-15.4%	9.63%
410.156.002	ACA Transition		9,425	5,281	4,000	-57.6%	
410.156.004	ACA PCOR fees				174		
410.156.003	IIC Assessment				1,257		
410.158	Life Insurance	4,825	4,739	4,740	4,677	-1.3%	-1.33%
410.161	FICA	232,898	237,967	241,393	239,885	0.8%	-0.62%
410.162	Unemployment Solvency Fee	-	3,733	-	-		
410.163	Pension contribution-Uniformed	455,956	455,950	455,950	641,459	40.7%	40.69%
410.163.001	Pension contribution-Non Unif	11,539	9,535	9,535	9,752	2.3%	2.28%
410.183	Overtime	229,034	200,000	250,000	250,000	25.0%	0.00%
410.183.001	Allocated to other depts.	-	-	-			
410.183.002	Delay time paid				5,000		
410.184	Court and Hearing Pay	-	500	-	500	0.0%	
410.185	Traffic Supervisor On-Call	-	500	-	500	0.0%	
410.210	Materials and Supplies	5,982	7,500	6,000	7,500	0.0%	25.00%
410.221	Laboratory Supplies	2,611	5,000	3,853	5,000	0.0%	29.77%
410.231	Vehicle Fuel	78,901	90,000	92,079	90,000	0.0%	-2.26%
410.238	Clothing and Uniforms	20,038	18,000	12,000	18,000	0.0%	50.00%
410.242	Weapons and Ammunition	8,809	15,000	14,500	14,500	-3.3%	0.00%
410.260	Minor Equipment	876	800	800	800	0.0%	0.00%
410.311	Software	-	100	-			
410.312	Payroll Services	3,181	3,600	3,420	3,600	0.0%	5.26%
410.314	Legal Services	10,081	10,000	566	10,000	0.0%	1666.78%
410.317	Miscellaneous Services	10,585	9,000	4,179	19,000	111.1%	354.65%
410.319	Telephone	6,853	4,169	9,380	9,380	125.0%	0.00%
410.321	Vehicle Communications/Cellular	6,809	6,500	9,477	11,764	81.0%	24.13%
410.325	Postage	618	530	500	500	-5.7%	0.00%
410.327	Radio Equipment Maintenance	1,384	1,800	900	1,800	0.0%	100.00%
410.329	County Computer System	10,008	6,103	5,203	5,203	-14.7%	0.00%
410.337	Vehicle Allowance	217	500	159	500	0.0%	214.47%
410.340	Advertising & Printing	2,908	6,000	3,500	5,000	-16.7%	42.86%

Fund 1 General Fund Budget - Expenses

Account #	Description	2013 Actual	2014 Budget	2014 Projection	2015 Budget	Inc (Dec) from 2014 Budget	Inc (Dec) from 2014 Projection
410.353	Police Car Insurance	4,370	6,527	9,357	6,997	7.2%	-25.22%
410.354	Professional Liability	20,568	20,570	31,411	21,125	2.7%	-32.75%
410.355	Worker's Compensation	114,795	118,315	116,508	119,342	0.9%	2.43%
410.374	Office Equipment Maint & Repairs	3,529	3,300	2,000	3,300	0.0%	65.00%
410.375	Computer Service Contract	2,270	2,500	2,300	2,500	0.0%	8.70%
410.420	Dues, Subscriptions, Memberships	3,542	4,000	4,000	4,000	0.0%	0.00%
410.440	Uniform Cleaning Services	3,621	4,000	5,000	5,000	25.0%	0.00%
410.451	Vehicle Repair and Maintenance	42,729	40,000	40,000	45,000	12.5%	12.50%
410.452	SPCA Contract	10,285	8,000	11,600	11,600	45.0%	0.00%
410.460	Meetings and conferences	1,113	3,500	2,000	4,000	14.3%	100.00%
410.461	Training	9,499	10,500	8,000	10,500	0.0%	31.25%
410.462	Testing- Hiring and promotion	4,096	4,500	-	4,500	0.0%	
410.465	Computer Licenses (Beast and Symantec)	4,562	24,898	25,000	32,212	29.4%	28.85%
410.470	Live Scan	8,486	11,000	8,649	8,649	-21.4%	0.00%
410.740	Purchase Technology Equipment	1,420	17,200	14,112			
410.745	Vehicle Purchase	94,595	110,000	125,678	110,000	0.0%	-12.47%
	Total Police	5,136,795	5,272,173	5,242,463	5,430,001	3.0%	3.58%
411.231	Vehicle Fuel				25,000		
411.242	Hydrant Markers	1,652	500	-	500	0.0%	#DIV/0!
411.243	Stay Dry Material	300	500	300	500	0.0%	66.67%
411.354	Worker's Compensation	30,702	35,238	33,503	35,238	0.0%	5.18%
411.353	Vehicle Insurance				20,000		
411.500	Fire Relief Grant Disbursement	154,163	160,000	143,625	154,163	-3.6%	7.34%
411.530	Contributions to Volunteer Fire Com.	224,000	235,200	235,200	235,200	0.0%	0.00%
411.740	Fire Company radios						
	Total Fire	410,817	431,438	412,628	470,601	9.1%	14.05%
412.530	Contribution to LEMSA	2,500	2,500	2,500	2,500	0.0%	0.00%
	Total Ambulance	2,500	2,500	2,500	2,500	0.0%	0.00%
413.147	Sewage Enforcement Officer	1,680	1,600	3,000	2,000	25.0%	-33.33%
413.212	Develop On-lot (OLDS)	-	10,000	-	10,000		
413.317	State Permit Fee (Using escrow account)	756	1,500	1,276	escrow		
	Total Protective Inspection	2,436	13,100	4,276	12,000	-8.4%	180.64%
414.122	Zoning Officer	75,287	60,590	60,530	62,104	2.5%	2.60%
414.123	Assistant Zoning Officer	41,676	44,200	43,541	46,151	4.4%	5.99%
414.130	Zoning/Planning Board Members	2,670	4,470	3,000	4,470	0.0%	49.00%
414.152	Dental Insurance	3,823	2,076	1,017	2,076	0.0%	104.13%

Fund 1 General Fund Budget - Expenses

Account #	Description	2013 Actual	2014 Budget	2014 Projection	2015 Budget	Inc (Dec) from 2014 Budget	Inc (Dec) from 2014 Projection
414.153	Disability ins. - Long Term	323	305	298	320	4.9%	7.38%
414.155	Vision Insurance	176	301	129	124	-58.8%	-4.01%
414.156	Health Insurance	44,167	45,117	45,052	45,370	0.6%	0.71%
414.156.001	Employee contributions	(2,458)	(2,993)	(2,993)	(3,547)	18.5%	18.51%
414.156.002	ACA insurance fees		520	-	-		
414.158	Life Insurance	278	248	248	248	0.0%	-0.16%
414.161	FICA	8,964	8,358	7,961	8,622	3.2%	8.30%
414.162	Unemployment Solvency Fee	-	124	-			
414.163	Pension contribution	11,539	10,488	10,488	9,752	-7.0%	-7.02%
414.183	Overtime	-	-				
414.210	Materials and Supplies	1,852	600	1,500	400	-33.3%	-73.33%
414.231	Vehicle Fuel - gasoline	399	500	500	500	0.0%	0.00%
414.313	Engineering Services	10,313	8,000	15,000	15,000	87.5%	0.00%
414.314	Legal Services	24,293	25,000	30,000	25,000	0.0%	-16.67%
414.316	Court Reporter	2,699	4,000	4,000	4,000	0.0%	0.00%
414.317	Miscellaneous Services	2,270	5,000	18,000	12,500	150.0%	-30.56%
414.319	Stormwater Professional-West Lampeter				31,000		
414.325	Postage	759	1,000	1,000	1,000	0.0%	0.00%
414.340	Advertising	7,515	8,000	5,000	6,000	-25.0%	20.00%
414.342	Printing	245	300	300	300	0.0%	0.00%
414.353	Auto Insurance	283	303	472	320	5.6%	-32.20%
414.355	Worker's Compensation	647	690	782	696	0.9%	-11.00%
414.374	Equipment R & M Copier	1,417	1,500	1,740	400	-73.3%	-77.01%
414.400	C. V. Comp Plan Update		5,000	5,000	7,500	50.0%	50.00%
414.420	Dues, Subscription, Membership	574	800	800	850	6.3%	6.25%
414.451	Vehicle Repair and Maintenance	463	500	100	100	-80.0%	0.00%
414.460	Meetings, Conferences, Training	867	1,500	300	1,500	0.0%	400.00%
	Total Planning and Zoning	241,041	236,497	253,766	282,757	19.6%	11.42%
415.420	Supplies-Emergency Management	-	500	-	500		
	Total Emergency Management	-	500		500		
419.000	Contribution to County Drug Task Force	16,424	16,424	16,424	16,424	0.0%	0.00%
	Total Other Public Safety	16,424	16,424	16,424	16,424	0.0%	0.00%
430.122	Public Works Director (1/2)	34,672	36,417	36,374	38,050	4.5%	4.61%
430.140	Asst Road Foreman (1)	55,891	58,181	58,591	59,621	2.5%	1.76%
430.141	Public Works Maintenance (4)	159,971	199,200	181,928	205,800	3.3%	13.12%
430.152	Dental Insurance	11,936	5,440	5,000	5,057	-7.0%	1.14%
430.153	Disability ins. - Long Term	684	872	752	894	2.5%	18.88%

Fund 1 General Fund Budget - Expenses

Account #	Description	2013 Actual	2014 Budget	2014 Projection	2015 Budget	Inc (Dec) from 2014 Budget	Inc (Dec) from 2014 Projection
430.155	Vision Insurance	437	805	436	346	-57.0%	-20.64%
430.156	Health Insurance	88,500	114,496	100,241	105,588	-7.8%	5.33%
430.156.001	Employee Contributions	(4,623)	(8,143)	(8,143)	(7,631)	-6.3%	-6.29%
430.156.002	ACA insurance fees		1,105	-	-		
430.158	Life Insurance	559	714	788	714	0.0%	-9.39%
430.161	FICA	19,563	23,661	21,182	24,401	3.1%	15.20%
430.162	Unemployment Insurance	-	373	-			
430.163	Pension Contribution	28,848	22,883	22,883	27,090	18.4%	18.38%
430.183	Overtime	8,781	15,500	20,000	15,500	0.0%	-22.50%
430.183.001	Labor allocated to other departments	(10,847)	(15,500)	(20,000)	(15,500)	0.0%	-22.50%
430.219	Operating Supplies	2,521	4,000	2,946	4,000	0.0%	35.78%
430.220	Safety Supplies	781	1,500	700	1,600	6.7%	128.57%
430.230	Heating Oil			1,243	-		
430.231	Vehicle Fuel	5,576	6,500	5,557	6,500	0.0%	16.97%
430.232	Vehicle Fuel - Diesel	10,545	12,000	20,000	15,000	25.0%	-25.00%
430.238	Uniform Cleaning	3,677	3,570	4,300	4,500	26.1%	4.65%
430.260	Minor Equipment	3,303	3,500	2,500	3,500	0.0%	40.00%
430.313	Engineering			113	-		-100.00%
430.316	Miscellaneous Services	424	300	750	300	0.0%	-60.00%
430.317	Cleaning Service	129	260	258	260	0.0%	0.78%
430.323	Cellular Phones	1,511	3,219	1,732	2,030	-36.9%	17.21%
430.325	Postage	18	21	21	25	19.0%	19.05%
430.327	Radio Equip Maint.	195	500	-	500	0.0%	
430.328	Radio Purchase	388	2,000	-	2,000	0.0%	
430.340	Advertising/Printing	283	500	481	-	-100.0%	-100.00%
430.351	Property Insurance	3,850	3,976	6,053	4,116	3.5%	-32.00%
430.353	Vehicle Insurance	5,218	5,617	8,669	5,860	4.3%	-32.40%
430.355	Worker's Compensation Insurance	11,428	13,709	13,296	15,404	12.4%	15.85%
430.361	Electric	6,051	7,000	6,562	7,000	0.0%	6.67%
430.362	Gas	6,502	6,240	6,901	7,000	12.2%	1.43%
430.364	Sewer	128	132	138	155	17.4%	12.32%
430.365	Water	681	1,200	632	750	-37.5%	18.67%
430.373	Bldg. Repair and Maintenance	6,108	8,000	6,500	8,200	2.5%	26.15%
430.374	Mach. And Equip. Repairs and Maint.	3,140	6,000	8,500	6,000	0.0%	-29.41%
430.380	Rentals	-	500	600	500	0.0%	-16.67%
430.420	Dues, Subscription, Memberships	302	400	400	400	0.0%	0.00%
430.451	Vehicle Repair and Maintenance	8,163	10,000	10,000	10,000	0.0%	0.00%
430.460	Meetings and Conference	90	400	100	400	0.0%	300.00%
430.461	Training	428	200	300	200	0.0%	-33.33%
430.720	Improvements	1,110	-	-	-		

Fund 1 General Fund Budget - Expenses

Account #	Description	2013 Actual	2014 Budget	2014 Projection	2015 Budget	Inc (Dec) from 2014 Budget	Inc (Dec) from 2014 Projection
430.740	Equipment Purchase	-	11,100	11,100	-	-100.0%	-100.00%
	Total Public Works - Roads	476,922	568,348	540,384	566,130	-0.4%	4.76%
431.100	Street Sweeping Disposal	-	-				
431.221	Tree Removal	-	1,000	1,610	1,000	0.0%	-37.89%
431.374	Tractor/Mower Maintenance	2,483	1,500	2,114	1,500	0.0%	-29.04%
431.375	Street Sweeper Maintenance	2,227	2,000	2,112	2,000	0.0%	-5.30%
431.400	Spray Weeds	411	300	300	300	0.0%	0.00%
431.500	Contribution to Boy Scouts	400	400	200	400	0.0%	100.00%
	Total Clear Streets & Gutters	5,521	5,200	6,336	5,200	0.0%	-17.93%
432.183.001	Labor allocated from other departments	17,831	19,800	37,538	19,800	0.0%	-47.25%
432.210	Materials	-	500		1,000	100.0%	
432.221	Stone and Cinders (Anti-skid)	828	3,500	2,500	3,500	0.0%	40.00%
432.222	Salt						
432.374	Equipment - Repair and Maintenance	4,890	4,500	4,500	4,500	0.0%	0.00%
432.455	Contracted Snow Removal	1,559	4,250	8,458	5,000	17.6%	-40.88%
	Total Snow & Ice Removal	25,108	32,550	52,996	33,800	3.8%	-36.22%
433.210	Materials/Supplies	1,377	2,000	2,000	2,000	0.0%	0.00%
433.221	Sign, Posts & Hardware	8,701	15,000	10,000	15,000	0.0%	50.00%
433.313.001	Engineering - GIS						
433.321	Closed Loop Phone-Walmart	350	353	413	400	13.3%	-3.15%
433.322	Closed Loop Phone-Bridgeport	403	406	426	450	10.8%	5.63%
433.351	Traffic Signal Insurance	582	595	926	630	5.9%	-31.97%
433.361	Electricity	13,151	13,000	13,100	13,000	0.0%	-0.76%
433.370	Maintenance/Repairs- Traffic signals	31,060	30,000	42,000	30,000	0.0%	-28.57%
433.450	Line Painting contract		45,000	40,000	50,000	11.1%	25.00%
	Total Signals, Signs, & Marking	55,624	106,354	108,865	111,480	4.8%	2.40%
434.361	Electricity	27,708	28,000	26,000	28,000	0.0%	7.69%
	Total Street Lighting	27,708	28,000	26,000	28,000	0.0%	7.69%
436.220	Pipes, Basins & Operating supplies	3,692	3,000	1,000	3,000	0.0%	200.00%
436.313.001	MS4 Street Survey	18,823	20,000	20,000	2,000	-90.0%	-90.00%
	Total Storm Sewers & Drains	22,515	23,000	21,000	5,000	-78.3%	-76.19%
438.220	Misc Supplies	-	500	500	500	0.0%	0.00%
438.221	Blacktop, Patch, Oil, Stone, Supplies	5,326	20,000	10,000	20,000	0.0%	100.00%
438.372	Guide Rail Replacement	2,980	4,000		4,000	0.0%	

Fund 1 General Fund Budget - Expenses

Account #	Description	2013 Actual	2014 Budget	2014 Projection	2015 Budget	Inc (Dec) from 2014 Budget	Inc (Dec) from 2014 Projection
	Total Highway & Bridges - Repairs	8,306	24,500	10,500	24,500	0.0%	133.33%
452.540	Leola Pool	-			8,000		
452.543	Contrib. to CV Little League	3,000	3,000	3,000	3,000	0.0%	0.00%
	Total Participant Recreation	3,000	3,000	3,000	11,000	266.7%	266.67%
454.141	Park Maintenance Wages (1)	53,206	56,752	57,570	56,486	-0.5%	-1.88%
454.142	Seasonal Wages			13,500	17,280		
454.152	Dental Insurance	1,525	1,038	1,038	1,038	0.0%	0.00%
454.153	Disability ins. - Long Term	144	159	157	166	4.4%	5.73%
454.155	Vision Insurance	81	150	75	62	-58.7%	-17.33%
454.156	Health Insurance	22,689	22,559	22,153	22,686	0.6%	2.40%
454.156.001	Employee Contributions	(1,205)	(1,497)	(1,509)	(1,773)	18.4%	17.50%
454.156.002	ACA insurance fees		260	-			
454.158	Life Insurance	124	145	124	145	0.0%	16.94%
454.161	FICA	4,185	4,542	5,437	5,842	28.6%	7.45%
454.162	Unemployment Insurance	-	68	-			
454.163	Pension contribution	5,770	4,761	4,767	5,418	13.8%	13.65%
454.183	Overtime	2,712	2,579	4,500	2,604	1.0%	-42.13%
454.183.001	Allocated to other depts.	(1,658)	(1,300)	(3,767)	(1,300)	0.0%	-65.49%
454.210	Materials/Supplies	4,996	6,000	2,000	6,000	0.0%	200.00%
454.220	Safety Supplies	107	500	270	600	20.0%	122.22%
454.230	Mulch	5,968	5,000	-	5,000	0.0%	
454.231	Vehicle Fuel	614	1,300	4,500	4,000	207.7%	-11.11%
454.232	Diesel	2,594	2,500	2,500	2,500	0.0%	0.00%
454.238	Uniform Cleaning	797	756	1,051	1,000	32.3%	-4.85%
454.260	Small tools	155	500	650	500	0.0%	-23.08%
454.312	Grant Consultant				3,000		
454.316	Miscellaneous Services	1,696	500	500	500	0.0%	0.00%
454.323	Cellular phones	306	649	350	350	-46.1%	0.00%
454.325	Postage	48	53	53	53	0.0%	0.00%
454.340	Advertising/Printing	493	250	-	250	0.0%	0.00%
454.351	Insurance Bldg	1,280	1,226	2,002	1,400	14.2%	-30.07%
454.353	Insurance Vehicles	391	578	891	605	4.7%	-32.10%
454.355	Worker's Compensation Insurance	3,037	3,214	3,202	4,155	29.3%	29.76%
454.361	Electricity	3,564	3,600	3,454	3,200	-11.1%	-7.35%
454.365	Water	701	700	660	775	10.7%	17.42%
454.366	Trash Disposal	2,940	2,940	2,940	2,940	0.0%	0.00%
454.372	Repair and Maintenance - Parks	4,555	9,000	5,000	12,000	33.3%	140.00%
454.374	Repair and Maintenance - Equipment	1,559	1,500	3,000	1,500	0.0%	-50.00%

Fund 1 General Fund Budget - Expenses

Account #	Description	2013 Actual	2014 Budget	2014 Projection	2015 Budget	Inc (Dec) from 2014 Budget	Inc (Dec) from 2014 Projection
454.380	Rental	979	1,500	884	1,500	0.0%	69.68%
454.451	Repair and Maint.	147	1,200	1,200	1,200	0.0%	0.00%
454.453	Grass Maintenance	24,572	41,310	28,000	20,000	-51.6%	-28.57%
454.720	Trees Purchased	400	500	142	500	0.0%	252.11%
454.740	Equipment/Vehicle Purchase	795	4,500	4,500	1,500	-66.7%	-66.67%
	Total Parks	150,267	179,992	171,794	183,682	2.0%	6.92%
456.530	Contribution to Library Services	26,400	28,750	28,750	28,750	0.0%	0.00%
	Total Library	26,400	28,750	28,750	28,750	0.0%	0.00%
471.387	1999 Bond Issue - Principle	280,000	285,000	285,000	300,000	5.3%	5.26%
471.388	2002 Bond Issue - Principle	205,000	-	-	-	-	-
471.390	2011 Bond Issue - Principle	5,000	240,000	240,000	260,000	8.3%	8.33%
472.387	1999 Bond Issue - Interest	5,915	6,440	2,550	917	-85.8%	-64.04%
472.388	2002 Bond Issue - Interest	7,278	-	-	-	-	-
472.390	2011 Bond Issue - Interest	147,950	147,825	147,825	141,825	-4.1%	-4.06%
475.000	1999 Bond Issue - Fiscal Agent Fees	37,047	29,565	31,640	21,615	-26.9%	-31.68%
	Total Debt Service Cost	688,190	708,830	707,015	724,357	2.2%	2.45%
486.352	General Liability	15,827	17,000	23,800	14,580	-14.2%	-38.74%
486.355	Umbrella Insurance	8,360	8,700	12,855	8,524	-2.0%	-33.69%
	Total Liability Insurance	24,187	25,700	36,655	23,104	-10.1%	-36.97%
487.160	Non-Uniformed Pension	-	-	-	-	-	-
491.000	Refund of Prior Year Revenue	972	-	18,484	-	-	-
491.100	Refund of Real Estate tax assmt Charge	23	-	1,904	-	-	-
	Total Pension and Revenue Refunds	995	-	20,388	-	-	-
492.300	Transfer to Capital Reserve Fund 30	100,000	100,000	100,000	100,000	0.0%	0.00%
492.310	Transfer to Fire Apparatus Fund 31	-	-	-	243,000	-	-
492.350	Transfer to Highway Aid Fund 35	-	22,693	-	-	-100.0%	#DIV/0!
	Interfund Transfers	100,000	122,693	100,000	343,000	179.6%	243.00%
	Total General Fund Expenditures	8,344,878	8,816,588	8,715,020	9,283,245	5.3%	6.52%

Fund 2 Streetlight Fund Budget

Account #	Description	2013 Actual	2014 Budget	2014 Projected	2015 Budget	Inc (Dec) from 2014 Budget	Inc (Dec) from 2014 Projection
REVENUES							
331.000	Court Costs	1,050		1,200	1,200		
341.000	Interest Earnings	14	10	12	10	0%	-17%
383.110	Street Light Assessment	88,220	88,200	85,017	85,000	-4%	0%
383.111	Prior Year Assessments	2,837	1,850	1,890	2,000	8%	6%
	Total Revenues	92,121	90,060	88,119	88,210	-2%	0%
EXPENDITURES							
401.325	Postage	320	360	330	350	-3%	6%
401.341	Advertising						
401.342	Bill Printing	315	325	268	275	-15%	3%
434.361	Electricity	84,888	86,100	85,800	86,000	0%	0%
492.001	Transfer to General Fund	2,240	2,458	2,458	2,651	8%	8%
	Total Expenditures	87,763	89,243	88,856	89,276	0%	0%
	Increase(Decrease) in Fund Balance	4,358	817	(737)	(1,066)	-230%	45%
	Fund Balance Beginning	33,216	37,574	37,574	36,837		
	Fund Balance Ending	37,574	38,391	36,837	35,771		

Fund 4 Police Forfeiture Fund

Account #	Description	2013 Actual	2014 Budget	2014 Actual	2015 Budget
REVENUES					
341.000	Interest Earnings	37	25	25	25
332.100	DEA Forfeitures	185,632	300,000	61,311	396,352
332.100	Dauphin County Forfeitures	28,125	-	-	-
	Total Revenues	213,794	300,025	61,336	396,377
EXPENDITURES					
More projects to be proposed					
410.238	Officer Uniforms	10,035		61,661	
410.450	Police Investigations			133	
410.740	Equipment purchases				
	Gear Cabinet			1,905	
	Cody Upgrade			6,125	
	Window meters			233	
	Upgrade car computer			4,530	
	RMS	68,384			
	Files, chairs, other			357	
	Radios		125,000	124,405	
	Breath-testing Device				14,000
	Wireless Lan				2,000
	In-car Video				10,000
	NAS Back up				3,000
410.742	Technology Equipment	7,428		21,297	14,500
	Sans Server		15,000		
410.740.001	In-car Video	-	28,125	-	
	Upgraded server				28,125
491.000	Refund Prior Year Revenue	1,509			
	Total Expenditures	87,356	168,125	220,646	71,625
	Increase(Decrease) in Fund Balance	126,438	131,900	(159,310)	324,752
	Fund Balance Beginning	82,211	208,649	208,649	49,339
	Fund Balance Ending	208,649	340,549	49,339	374,091

Fund 8 Sewer Fund Budget - Revenues

Account #	Description	2013 Actual	2014 Budget	2014 Projected	2015 Budget	Inc (Dec) from 2014 Budget	Inc (Dec) from 2014 Projection
REVENUES							
331.000	Court Costs	1,615	1,000	5,000	4,500	350.0%	-10.0%
341.000	Interest Earnings	1,926	1,500	2,500	2,000	33.3%	-20.0%
342.100	Equipment Rentals	1,105	-	4,500	4,500		0.0%
342.101	Mainline Sewer Camera Services			320	-		
355.050	General Municipal Pension Sytem State Aid	17,480	17,480	17,428	21,301	21.9%	22.2%
363.700	Sales of Scrap	1,592	-	500	500		
364.110	Sewer Connection/Tapping Fees	223,600	150,000	124,700	150,000	0.0%	20.3%
364.120	Sewer Use Charge	2,788,200	2,859,801	2,700,000	3,452,146	20.7%	27.9%
364.121	Sewer Use Charge - Metered	62,955	66,774	90,600	94,627	41.7%	4.4%
364.140	Hydraulic Capacity Penalty	-	-	-	-		
364.300	Solid Waste Collection & Disposal Fees	-	-	-	-		
364.700	Sales of Township Sewer Books	286	-	200	200		
364.800	Misc Revenues	17,276	-	-	-		
395.000	Refund of Prior Year Expenditures			-	-		
395.100	Refunds of Prior Year Insurance	9,884	15,400	30,359	17,625	14.4%	-41.9%
395.101	Worker's Compensation Dividend	1,326	1,155	1,332	1,300	12.6%	-2.4%
	Total Sewer Revenue Fund	3,127,245	3,113,110	2,977,439	3,748,699	20.4%	25.9%
	Total Fund Expenditures	3,231,684	3,366,481	3,184,287	4,749,478	41.1%	49.2%
	Increase (Decrease) in fund balance	(104,440)	(253,371)	(206,848)	(1,000,779)		
	Beginning Balance	1,439,366	1,334,926	1,334,926	1,128,078		
	Ending Balance	1,334,926	1,081,556	1,128,078	127,300		

Fund 8 Sewer Fund Budget - Expenses

BMSI Account #	Description	2013 Actual	2014 Budget	2014 Projected	2015 Budget	Inc (Dec) from 2014 Budget	Inc (Dec) from 2014 Projection
EXPENDITURES							
429.122	Public Works Director (1/2)	34,672	36,417	36,431	38,050	4.5%	4.4%
429.141	Assistant Foreman (1)	55,891	57,581	57,496	59,021	2.5%	2.7%
429.140	Other wages (4)	159,221	198,625	154,444	204,625	3.0%	32.5%
429.152	Dental Insurance	11,598	5,027	4,476	5,027	0.0%	12.3%
429.153	Disability ins. - Long Term	674	872	742	894	2.5%	20.5%
429.155	Vision Insurance	420	737	302	341	-53.7%	12.9%
429.156	Health Insurance	77,811	104,752	81,334	104,850	0.1%	28.9%
429.156.001	Employee Contribution	(8,222)	(7,013)	(6,745)	(7,354)	4.9%	9.0%
429.156.002	ACA Transition fees		975	720	540	-44.6%	0.0%
429.156.003	ACA PCOR Fees				24		
429.156.004	IIC Assessment				171		
429.158	Life Insurance	559	683	559	683	0.0%	22.2%
429.161	FICA	19,469	22,800	20,475	23,500	3.1%	14.8%
429.162	Unemployment Insurance	-	360	-	-		
429.163	Non-Uniformed Pension	27,694	22,883	22,883	26,006	13.6%	13.6%
429.183	Overtime	8,168	5,333	19,279	5,500	3.1%	-71.5%
429.183.001	Labor allocated to other departments	(5,327)	(3,000)	(14,743)	(3,000)	0.0%	-79.7%
429.219	Operating Supplies	3,105	7,000	3,000	7,000	0.0%	133.3%
429.220	Safety Supplies	1,795	1,500	1,500	1,600	6.7%	6.7%
429.222	Chemicals	52,458	50,000	50,000	50,000	0.0%	0.0%
429.230	Heating Oil (PW bldg)			1,243	-		
429.231	Vehicle Fuel - Gasoline	5,139	6,000	6,000	6,000	0.0%	0.0%
429.232	Vehicle Fuel - Diesel	7,323	10,000	11,603	10,000	0.0%	-13.8%
429.233	Generator Fuel - Diesel	1,412	3,000	2,800	3,000	0.0%	7.1%
429.238	Uniform Cleaning	3,662	3,675	4,500	4,500	22.4%	0.0%
429.260	Small tools	7,494	10,000	6,000	10,000	0.0%	66.7%
429.313	Engineering Services	-	1,000	-	-		
429.313.001	GIS Engineering	4,791	-	-	-		
429.316	Miscellaneous Services	328	500	551	500	0.0%	-9.3%
429.317	Cleaning Service	129	260	258	260	0.0%	0.8%
429.321	Telephone Waterford/SCADA	383	500	400	420	-16.0%	5.0%
429.323	Cellular Phone	2,116	2,700	2,400	2,500	-7.4%	4.2%
429.326	Radio Purchase	157	2,000	-	2,000		
429.327	Radio Equipment Maintenance	60	500	-	500		
429.328	Generator Preventative Maintenance	5,903	10,000	7,000	10,000	0.0%	42.9%
429.351	Property Insurance-PW bldg	4,325	3,976	4,669	4,116	3.5%	-11.8%
	Insurance Pumping Stations /meter pits/equipment		524	2,000	1,700	224.4%	-15.0%
429.353	Vehicle Insurance	2,688	3,500	4,850	3,271	-6.5%	-32.6%
429.355	Worker's Compensation Insurance	12,399	12,945	13,078	14,764	14.1%	12.9%
429.361	Electricity	75,987	80,000	80,000	80,000	0.0%	0.0%
429.361.001	Electricity - PW Bldg	6,050	7,000	6,000	7,000	0.0%	16.7%
429.100	Electricity - Amish	307	-	-	-		
429.362	Gas- Public Works Bldg	6,502	6,240	6,901	7,000	12.2%	1.4%
429.364	Sewer - Public Works Bldg	128	140	138	155	10.7%	12.3%
429.365	Water - Pumping Stations	-	250	632	700	180.0%	10.8%
429.365.001	Water - Public Works Building	919	1,200	710	800	-33.3%	12.7%
429.366	Leola Sewer Authority	3,844	5,000	5,400	5,400	8.0%	0.0%
429.368	Sewage Treatment	832,076	900,000	950,768	1,009,281	12.1%	6.2%

Fund 8 Sewer Fund Budget - Expenses

BMSI Account #	Description	2013 Actual	2014 Budget	2014 Projected	2015 Budget	Inc (Dec) from 2014 Budget	Inc (Dec) from 2014 Projection
	Arbitration				900,000		
	2014 adj				177,782		
	2013 adj				196,949		
429.369	LASA Transmission Charge	67,796	60,000	58,112	60,000	0.0%	3.2%
429.370	Pump Station Equipment Repairs	9,809	10,000	43,000	10,000	0.0%	-76.7%
429.371	Grinder Pump (residential)	7,826	10,000	13,500	10,000	0.0%	-25.9%
429.372	Collection System - Repair & Maintenance	68,089	60,000	60,000	43,000	-28.3%	-28.3%
429.373	Building - Pump Stations	23,223	58,000	50,000	60,000	3.4%	20.0%
429.373.001	Public Works bldg	6,815	8,000	6,000	8,200	2.5%	36.7%
429.374	Equipment - Repair & Maintenance	7,482	10,000	5,000	10,000	0.0%	100.0%
429.380	Rental	6,931	5,200	6,127	5,200	0.0%	-15.1%
429.420	Dues, Subscriptions, Memberships	1,002	1,000	1,100	1,100	10.0%	0.0%
429.450	Spraying - Pump Stations	411	500	600	500	0.0%	-16.7%
429.451	Vehicle - Repair & Maintenance	5,240	12,000	8,100	7,000	-41.7%	-13.6%
429.460	Meetings and Conference	10	600	100	600	0.0%	500.0%
429.461	Training	428	2,000	500	2,000	0.0%	300.0%
429.485.100	Debt Fiscal Fees			28,620		#DIV/0!	-100.0%
429.485.200	Debt Principle						
	Debt Principle 2009	725,000	750,000				
	Debt Principle LOC	190,000	200,000	200,000	210,000	5.0%	5.0%
	Debt Principle 2014		-	620,000	715,000	-4.7%	15.3%
429.485.300	Debt Interest						
	Debt Interest 2009	245,265	219,890	109,945			
	Debt Interest LOC	84,325	86,000	88,500	83,760	-2.6%	-5.4%
	Debt Interest 2014			35,449	253,469		615.0%
429.720	Improvements	1,110	-		-		
429.740	Equipment Purchase	22,260	6,500	6,500	15,000	130.8%	130.8%
429.745	Vehicle Purchases	45,967	-	-	-		
	Total Wastewater Collection & Treatment	2,943,096	3,076,133	2,891,207	4,470,906	45.3%	54.6%
471.350	Combination Truck Principal	48,857	50,786	50,786	52,790	3.9%	3.9%
472.350	Combination Truck Interest	5,223	3,294	3,294	1,290	-60.8%	-60.8%
	Total Debt Service	54,080	54,080	54,080	54,080	0.0%	0.0%
486.352	General Liability	2,586	3,000	4,206	3,000	0.0%	-28.7%
486.355	Umbrella Insurance	2,954	3,000	4,526	3,100	3.3%	-31.5%
	Total Liability Insurance	5,540	6,000	8,732	6,100	1.7%	-30.1%
491.000	Refund Prior Years Revenues	-					
492.010	Transfer to General Fund (Bldg rent)	15,700	20,545	20,545	19,602	-4.6%	-4.6%
	Transfer to General Fund (Admin charge)	183,775	194,066	194,066	182,331	-6.0%	-6.0%
	Transfer to General Fund (IT charge)	29,493	15,657	15,657	16,459	5.1%	5.1%
	Total Transfers	228,968	230,268	230,268	218,392	-5.2%	-5.2%
	Total Fund Expenditures	3,231,684	3,366,481	3,184,287	4,749,478	41.1%	49.2%

Fund 30 Capital Reserve Budget

Account #	Description	2013 Budget	2013 Actual	2014 Budget	2014 Actual	2015 Budget		
REVENUES								
341.000	Interest Earnings	100	149	175	68	68		
354.030.001	Automated Red Light Route 30	75,000		75,000	-	75,000		
354.031	PA DOT Reimb - Streetscape	70,000		70,000	14,694	55,306		
354.032	Dept of Conservation and Natural Resources DCNR			65,000	-	-		
357.036	Munic. Transportation 2008 (Windy Hill)	11,432	11,432		-	-		
357.036.001	County Grant (Route 30 Streetscapes)	75,000		75,000	-	75,000		
357.037	Munic. Transportation 2009 US rt 30 @ Greenland	62,700	62,700	-	-	-		
357.038	Windy Hill Project - West Lampeter Township PennDot Reimbursement	79,375	110,509			-	19,664	16,530
357.039	Smart Growth Transportation Grant (Bridgeport Area)			187,200	-	187,200		
363.300	Contributions				100			
367.131.001	Gordon Fritz Fund		685					
367.131.003	Private Contribution Traffic signal (US 30 @ Greenland Dr	19,872	19,872	-				
367.131.004	Susquehanna Municipal Trust Grant			1,000				
389.001	Fitness room assessment		11,492					
392.010	Transfer from General Fund	50,000	100,000	100,000	100,000	100,000		
395.000	Refund of Prior Year Expenditures							
	Total Revenues	443,479	316,839	573,375	114,862	528,768		
EXPENDITURES								
409.720	Air Conditioning IT Room					8,560		
409.730	Fitness Room		11,492				Available 12/31/13	568,858
409.730.001	Building Improvements - Reception area			10,000	6,600		Traffic Calming	18,000
409.731	Security Technology	3,000	6,805				Route 30 Streetscape	30,000
409.732	HVAC Controller software upgrade			22,000			Police	25,792
410.742	Wireless Camera connection to Admin Bldg Outside storm protection - Police bldg equipment			25,792	25,792		Rt 30 Corridor	137,500
411.740	Fire Company Portable Radios					140,000	Parks - Skiadas	5,000
411.745	Fire Engine Tanker-BIH	270,000	237,554	10,000	10,000		Millcreek Road Improvements - Glick Fire	12,000
430.340	Advertising						Undesignated	340,566
430.326	County Radio Replacement - Public Works					96,421		
430.660	Route 30 Streetscape Plan - Consultant	150,000		150,000	46,261	103,739		
430.661	Bridgeport Area Mobility Study			234,000		234,000		
433.742	Automated Red Light Rte 30 - Engineering	25,000	12,106	15,833	20,104	4,896	Available 12/31/14	410,397
	Automated Red Light Rte 30 -Equipment and installation	50,000		50,000		50,000	Traffic Calming	18,000
439.313	Windy Hill Project -Design/Incidentals	6,829	1,800				Route 30 Streetscape	30,000
439.313.001	Greenland Drive Side Project - Engineering			7,500	-	10,000	Rt 30 Corridor (Mill Creek Square)	137,500
439.616	Rt. 30 @ Greenland Road Traffic Signal - Installation	201,091	203,711	-			Parks - Skiadas and AAL contributions	5,100
439.622	Curbs from Paving project				19,658			
439.712	Windy Hill Project-Right of Ways & PPL charge	90,000	84,888	32,000	45,953		Millcreek Road Improvements - Glick Fire	12,000
454.710	2557 Old Philadelphia Pike						Undesignated	207,797
	Appraisal		2,300					
	Legal				2,500			
	Property Taxes				8,727	9,000	Available 12/31/15	282,549
	Survey			12,000			Traffic Calming	18,000
	Acquisition			125,000			Route 30 Streetscape	30,000
	Demolition			15,000			Rt 30 Corridor (Mill Creek Square)	137,500
454.750	Park Benches-Fritz				913		Parks - Skiadas and AAL contributions	5,100
	Total Expenditures	795,920	560,656	709,125	186,508	656,616		
							Millcreek Road Improvements - Glick Fire	12,000
	Increase(Decrease) in Fund Balance	(352,441)	(243,817)	(135,750)	(71,646)	(127,848)	Undesignated	79,949
	Fund Balance Beginning	812,676	812,676	568,858	482,043	410,397		
	Fund Balance Ending	460,235	568,858	433,108	410,397	282,549		

Fund 31 Fire Apparatus

Account #	Description	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
REVENUES											
392.010	Transfer from General Fund	243,000	243,000	243,000	243,000	243,000	243,000	243,000	243,000	243,000	243,000
	Total Revenues	243,000	243,000	243,000	243,000	243,000	243,000	243,000	243,000	243,000	243,000
EXPENDITURES											
411.740	Bird-in-Hand						597,000				
411.741	Lafayette Vehicle									345,950	
411.742	Ronks Vehicle	-		477,600				36,874			
411.743	Witmer - Vehicle					152,625					203,500
	Total Expenditures	-	-	477,600	-	152,625	597,000	36,874	-	345,950	203,500
	Increase(Decrease) in Fund Balance	243,000	243,000	(234,600)	243,000	90,375	(354,000)	206,126	243,000	(102,950)	39,500
	Fund Balance Beginning	-	123,000	366,000	131,400	374,400	464,775	110,775	316,901	559,901	456,951
	Fund Balance Ending	243,000	366,000	131,400	374,400	464,775	110,775	316,901	559,901	456,951	496,451

Fund 32 Parkland Capital Reserve Budget

Account #	Description	2013 Actual	2014 Budget	2014 Projected	2015 Budget
REVENUES					
341.000	Interest	4	4	2	2
357.070	County Grant				
357.070	County Grant				
367.800	Fees in Lieu of Parkland	9,500	2,000	9,723	9,500
367.900	Tree planting program				
	Total Parkland Capital Reserve	9,504	2,004	9,725	9,502
EXPENDITURES					
454.313	Engineering - Flory Park				
454.220	Plaques for Memorial Trees				
454.372	Park Improvements				
454.690	Lafayette Park Capital Improvement				
454.610	Flory Park Capital Construction				
	Lighting				
454.710	Land Purchase/Appraisal				
454.721	Trees Purchased Replacements				
	Total Expenditures	-	-	-	-
	Increase(Decrease) in Fund Balance	9,504	2,004	9,725	9,502
	Fund Balance Beginning	44	9,548	9,548	19,273
	Fund Balance Ending	9,548	11,552	19,273	28,775

Fund 35 Highway Aid Fund Budget

	Description	2013 Actual	2014 Budget	2014 Projection	2015 Budget
REVENUES					
341.000	Interest Earnings	66	100	63	50
355.050	Liquid Fuels Tax	356,754	344,375	385,700	411,454
355.051	Turnback Allocation	7,560	7,560	7,560	7,560
392.010	Transfer from General Fund - PW Vehicle		22,693		
395.000	Refund of Prior Years Expenses	1,100			
391.100	Sale of Assets				
Total Highway Aid Revenues		365,480	374,728	393,323	419,064
EXPENDITURES					
430.742	Plows				
430.743	Paint machine	4,875			
430.745	Trailer	9,442			
430.747	Pick-up truck (Replacement)				38,000
430.749	Truck				
430.750	Roller				
430.751	Belt Loader (For cleaning gutters)		15,000		15,000
430.752	Dump truck bed		25,160	23,495	
430.753	Boom Mower				15,000
430.754	Asphalt Recycle				18,500
430.755	Salt Spreader				12,000
430.756	Snow Blower				12,000
432.222	Salt	30,154	30,000	84,453	50,000
433.313	Engineering for Reflectivity project		20,000	1,500	
433.450	Line Painting Contract	39,778	Gen'l Fund		
436.600	Stormwater Pipe Reline/Replace				10,000
438.740	Grader (Lease Purchase - John Deere)	38,915	38,915	38,915	38,915
439.600	Bowman Road Culvert/Bridge		25,000	9,298	82,000
439.612	Windy Hill Project	60,163	2,000	6,268	
439.619	Maple Avenue	244,839			
439.620	ADA improvements Old Philadelphia Pike		69,776		69,776
439.621	Greenfield Road crossing upgrade		6,500	291	6,500
439.622	Paving Project		250,000	104,609	200,000
Total Highway Aid Expenditures		428,166	482,351	268,829	567,691
Increase(Decrease) in Fund Balance		(62,686)	(107,623)	124,494	(148,627)
	Fund Balance Beginning	203,623	140,937	140,937	265,431
	Fund Balance Ending	140,937	33,314	265,431	116,805
	2013 Available for equipment	53,784		73,414	89,656
	2014 Allocation	72,862		78,652	83,803
	2014 Equipment Expenditures	(53,232)		(62,410)	(149,415)
	Less adjustment to maximum allowed				
	12/31/14 (12/31/15) Available for equipment	73,414		89,656	24,044

Fund 60 Police Pension Fund Budget

Account #	Description	2013 Actual	2014 Budget	2014 Projection	2015 Budget
REVENUES					
341.000	Investment Income	570,119	934,748	1,006,951	1,275,635
341.300	Unrealized Gains	401,522	-		
355.121	State Pension Aid (Act 205)	287,442	271,915	278,833	271,088
387.002	Contributions - Employee	151,691	150,436	153,905	156,175
389.100	Township Contributions	168,513	184,035	177,117	370,371
	Total Police Pension Fund	1,579,287	1,541,134	1,616,806	2,073,269
EXPENDITURES					
488.000	Retirement System Expenses	-			
488.001	Payroll Service	-			
488.002	Killed in Service Insurance	-			
488.003	Actuarial Costs	13,450	7,500	4,533	15,000
488.004	Morgan Stanley Investment Services	111,291	116,768	131,261	139,773
488.005	Misc Fees	1,974	3,000	2,349	3,000
489.300	Retirement Benefits	327,844	390,000	366,189	369,866
489.400	Termination Benefits				
	Total	454,559	517,268	504,333	527,639
	Increase(Decrease) in Fund Balance	1,124,728	1,023,866	1,112,473	1,545,629
	Market Basis Beginning	14,507,630	17,110,879	17,110,879	18,223,352
	Market Basis Ending	17,110,878	18,134,745	18,223,352	19,768,981
	(Unrealized Gains)	(3,855,172)	(3,788,981)	(3,855,172)	(3,855,172)
	Cost Basis	13,255,706	14,345,764	14,368,180	15,913,809
	Plan is 93% funded as of 1/1/13				

Fund 65 Non-Uniformed Pension Fund Budget

Account #	Description	2013 Actual	2014 Budget	2014 Projection	2015 Budget
341.000	Investment Income	106,559	203,150	202,560	236,156
341.300	Unrealized Gains	359,924	-		
355.121	State Pension Aid (Act 205)	85,456	81,564	81,326	92,950
387.002	Employee Contributions	27,074	27,159	29,719	30,310
389.100	Township Contributions	29,935	13,782	14,020	15,409
	Total Revenues	608,948	325,655	327,625	374,825
488.000	Retirement System Expenses				
488.001	Payroll Service		-		
488.003	Actuarial Costs	9,800	5,000	3,600	7,500
488.004	Morgan Stanley Investment Services	20,581	21,600	22,247	
488.005	Misc Fees	370	300	500	500
489.300	Retirement Benefits	74,565	89,923	107,269	104,329
489.400	Termination Benefits				
	Total Expenditures	105,316	116,823	133,616	112,329
	Increase (Decrease) in Fund	503,632	208,832	194,009	262,496
	Market Basis Beginning	2,676,023	3,179,655	3,179,655	3,373,664
	Market Basis Ending	3,179,655	3,388,487	3,373,664	3,636,161
	(Unrealized Gains)	(724,918)	(720,239)	(724,918)	(724,918)
	Cost Basis	2,454,737	2,668,248	2,648,746	2,911,242
	Plan is 98% funded as of 1/1/13				

Fund 92 Insurance Benefits Fund Budget

Account #	Description	2013 Actual	2014 Budget	2014 Actual	2015 Budget
REVENUES					
341.000	Interest Earnings				
365.100	Insurance Reimbursements				
392.000	Revenues Medical and Rx	897,012	932,188	853,480	895,521
392.100	HRA Revenues				
392.200	Revenues Dental		-		
395.000	Inter-gov Ins. Prescript refund				
	Total Insurance Benefits Revenues	897,012	932,188	853,480	895,521
EXPENDITURES					
406.156	Medical Claims	448,519	932,188	603,480	895,521
406.156.00	Prior Year Medical Claims	4,344			
	Dental Claims-Police	3,859			
	Dental Claims-non-uniformed				
406.157	Spouse's Insurance Reimbursement				
406.158	HRA				
406.160	Cross Recovery/Other Adjustments	12,686			
480.000	Miscellaneous				
491.000	Refund of prior year's Revenue	107,156	200,000	432,303	250,000
492.300	Transfer to General Fund/Sewer Fund				
	Total Insurance Benefits Expenditure	576,564	1,132,188	1,035,783	1,145,521
	Net Increase (Decrease) in Fund Balance	320,448	(200,000)	(182,303)	(250,000)
	Beginning Balance	111,855	432,303	432,303	250,000
	Ending Balance	432,303	232,303	250,000	(0)