

# Caln Township

## 2015 Proposed Budget



**Board of Commissioners**

**John Contento, President**

**Cynthia Eshleman, Vice President**

**Joshua Young**

**Jim Kruse**

**Lorraine Tindaro**

**Gregory E. Prowant,  
Township Manager**

**Tony Scheivert,  
Assistant Township Manager**

**Karen Wertz, Finance Director  
Bonnie Smith, Business Office Manager**

**November 20, 2014**



# **Cain Township**

## **2015 Proposed Budget**

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# Caln Township

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*John D. Contento President, Cynthia Haynes Eshleman, Vice President*

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*Gregory E. Prowant, Township Manager*

*Tony Scheivert, Assistant Manager*

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December 1, 2014

To: Board of Commissioners

From: Greg Prowant  
Township Manager

Re: 2015 Budget

On November 18, 2014 I presented to the Board of Commissioners a power point summary of the 2015 Budget. The presentation included a summary of 2014 and proposed expenditures and revenues for 2015. In that presentation I noted that without an increase in revenues we will not be able to continue our level of services without drawing on our Fund Balance.

Caln Township is a service organization and most of our costs are related to employees providing those services. Residents depend on a high level of service in regard to such work areas as police protection, fire protection, stormwater and Road maintenance, sewers, fire safety, code enforcement, parks and recreation, trash and solid waste collection. In summary, as a Township of the First Class we are responsible for the Public Health, Safety and Welfare.

## 2014 Summary

2014 started with one of the worst winters on record. It seemed every few weeks we were hit with heavy snow and ice storms. Township crews were plowing roads and applying salt to a greater extent than has happened in many years. The result was Increased costs for overtime, salt, vehicle fuel and maintenance as we did our best to keep up with the worst from mother nature. During milder winters with milder conditions our crews can work on projects. The 2014 storm events had big initial impacts on winter operations and continued to impact our operations throughout the calendar year. We had damage to our equipment and property including the loss of a shed at Park West. Starting in March we had an overwhelming amount of yard waste on public and private properties. A great amount of time was spent by crews collecting debris and yard waste as well as chipping many truck loads of branches and tree limbs. Secondary impacts included increased costs to maintain equipment, overtime and vehicle fuel costs over budgetary projections.

## 2014 Highlights

In spite of the negative impacts from the storm events we did accomplish a great deal this year. In the spring we executed the new police contract saving dollars by revising our health insurance coverage. We hosted a design workshop last spring with the assistance of the DVRPC designed to secure input from specific stakeholders involved with the Thorndale Business District and generate recommendations for the improvement of the village. Thorndale itself has gone from a building vacancy rate of over 30 store fronts to only a handful of vacancies at the end of the year. The LERTA program has seen the first three properties on Lincoln highway improved as well as the Softmart project begun on Parkside Drive.

Public Works continued its storm drainage and road repair projects and paving was completed on Hazelwood Avenue and G.O. Carlson Blvd. Traffic signal improvements at key locations were completed and a traffic signal grant (ARLE) for \$290,000 was approved this fall. Recently, Civil Service Testing was hosted by our Civil Service Commission with the objective of creating our first eligibility list in several years.

In January we started a new trash hauling contract with a four day pickup program. For the first time, residents were prohibited from sending yard waste and grass clippings to the landfill. Only four large trash cans are picked up. Our trash program has seen a drop in tipping fee costs while recycling tonnages continue to go up. The PaDEP awarded a \$200,000+ grant for the township this year. These funds have been used in part to pay for the purchase of the new trash carts distributed to all trash customers. Further reduction in tipping fee costs and increases in recycling are expected. Following our increasing need to handle yard waste and keep it out of our trash stream the township approved a pilot yard waste program at the curb. Residents can place out yard waste every other Friday for pickup by our hauler. This program was a success and a new 8.5 month program has been approved for 2015.

2014 revenues of \$6,330,000 and expenditures of \$6,430,000 are forecasted. The year saw an increase in revenues and a reduction in budgeted costs. Instead of a projected \$259,000 budgetary deficit for the year, we should end with a \$100,000 loss resulting in approximately \$1,200,000 left in the General Fund, Fund Balance.

## 2015 Budget

This year our budgetary process started in August with discussions at the Municipal Authority meetings. The Departments then submitted their requests in September and the Budget Committee met in October and November. A special November 5<sup>th</sup> public budget meeting was hosted by the Board of Commissioners. Additional cost savings were developed by the Budget Committee prior to the manager's presentation of a draft 2015 Budget.

## Projected 2015 Budget

2015 is projected as another deficit spending year with revenues approximately \$284,000 less than projected expenditures.

Revenues	\$6,409,277
Withdrawal from Fund Balance	\$ 284,000

Total Expenditures

\$6,693,579

This will draw down additional funds from the Township's Fund Balance, reducing it to about \$916,000. Two new revenue sources are a onetime payment of \$200,000 from Columbia Gas Company for an easement and \$24,000 per year for an easement from Verizon to install a new tower on township property behind the township garage on Municipal Drive.

2014 Ending Cash Fund Balance	\$1,200,000
Withdrawal from Fund Balance	\$ 284,000
Ending cash fund balance 2015	\$ 916,000
Board adopted "floor" (10%)	\$ 670,000
Fund Amount <u>above</u> adopted floor	\$ 246,000

The budget anticipates no significant staff changes in 2015. One full-time employee is expected to go to part-time status and one part-time employee to full time status. Upcoming staffing issues in 2015 include the loss of 3 employees for a significant amount of time due to disability issues as well as the need to replace a code enforcement inspector and the Assistant Township Manager.

A continued first class level of service is expected for police protection, fire protection, stormwater and road maintenance, sewers, fire safety, code enforcement, parks and recreation, trash and solid waste collection.

New General Fund Projects include:

MS4 Program	\$10,000
Stormwater Strategy	\$ 5,000
Contribution to Downingtown Library (Capital)	\$ 3,500

Equipment Purchases will include a new police car and the new fire Truck with an approximate cost of \$500,000 and an annual lease payment of \$55,000 to \$60,000 per year.

A longer than normal list of small projects have also been developed for the Township's Small Project Fund (Capital Reserve 19). Major funding sources of \$200,000 (one time) from Columbia Gas and \$24,000 from Verizon are included as new revenue sources for Fund 19.

Osborne Bridge—Grant Project	\$ 35,000
Building Improvements—Locks	\$ 5,000
TCDI-Rt. 30 Grant	\$105,500
Comp. Plan Update	\$ 50,000
Columbia Gas Expense	\$ 10,000
Chester County GIS	\$ 5,000
Park Improvements	\$ 10,000
Park West Shed	\$ 42,000
Sidewalk Projects	\$ 15,000
Building Demolition	\$ 20,000
Generators	\$ 27,000

Computers	\$ 12,000
Police Cameras	\$ 10,000

The township contributes to a number of groups including Twinning, Privileged Citizens, Youth Aid Panel, Historical Society, Historical Commission, Townwatch and the Downingtown and Coatesville Libraries.

### 2013 Bond Issue

A number of projects have been delayed while we applied for grants to assist with project costs. A \$290,000 ARLE grant was secured recently. In 2015 we expect to proceed with the following Bond funded efforts.

#### Bond Issue Projects in 2015

- Right Turn/Widen Bondsville at G.O. Carlson
- Bondsville Pedestrian Bridge
- Fisherville Rd. and G.O. Carlson Improvements
- Traffic Signal Improvements (ARLE)
- Humpton Road Reconstruction and Repaving
- Other Capital Roadway Projects on G.O Carlson Blvd. and Fisherville Road

### Trash Fund

The trash fund will see Revenues of \$1,178,200 and Expenditures of \$ 1,156,563. No trash fee increase is expected. Highlights include:

- First Year with new trash carts
- Yard waste pickup program
- New Contract for processing materials
- Landfill tipping costs will go down even though the landfill fees are going up
- No change in customer trash fee

### Wastewater Funding

The Municipal Authority establishes the wastewater budget and fees.

- Revenues of \$2,393,739 with No Rate Increase in 2015
- Expenditures--\$2,393,440
- 59% of costs for treatment expenses
- Sewer/Trash & Recycling Bill combined
  - Six bills per year
  - \$63.00 for sewer
  - \$40.00 for trash
  - \$103 per bill

#### Wastewater Highlights

- Blackhorse Hill Road Grant Project(Dogwood & Scott sewers)
- System Maintenance & Inspection Activities



- Continue I & I Program
- Purchase of Trailer Television Camera
- Assumption of Kings Grant Pump Station
- Support for CSI Wastewater Improvements
- New Dwell Development

### Summary of the 2015 Budget

- General Fund
  - No tax increase(2.808 mils)
  - Expenses are greater than projected revenues
  - Ending Fund Balance \$916,000
- Sewer Fund
  - No rate increase                      \$63/bill
  - Increased I & I Program
- Trash Fund
  - No Trash Fee increase              \$40/bill
  - New yard waste program

Given the range of services provided by the Township, I believe that the taxpayer receives a very good value for his/her tax dollar. The average taxpayer pays roughly \$400 in real estate taxes and \$300 in earned income taxes. The General Fund Budget provides approximately \$1,300 per household in vital community services such as police, fire, code enforcement, roadway maintenance, snow plowing and recreation/park services.

The annual trash bill of \$240 is still one of the better trash collection rates in the region and includes the new yard waste program, collection of trash with the new trash carts, recycling(using carts), and bulk items, as well as leaf collection and frequent household hazardous waste drop offs. The Township runs a leaf composting program that has been recognized by state officials and provides free mulch to all taxpayers.

This will be the third year in which General Fund projected expenditures are greater than projected revenues. If this trend continues, the Fund Balance will be exhausted in two to three years and the need for even greater revenues will be present. A significant tax increase will be required or significant drops in the level of service will occur.

In the overall real estate tax picture, Township real estate taxes are a small percentage of the overall property owner's tax bill. Caln Township is approximately 7 % of the assessed tax rates in our community as compared to the school district (83%) and county (10%).

All in all the Taxpayers receive a very good return on their costs for the operation of our Township.



# **Caln Township 2015 Proposed Budget Budget Summary**



**Caln Wetlands Scene**

**Calhoun Township**  
**Fund Balance Summary (Cash Basis)**

Calhoun Township Funds	12/31/2014	2015		2015	2015	
	Ending Fund Balance	+	Proposed Revenue	-	Proposed Expenditures	Ending Fund Balance
1 General	1,200,000		\$ 6,409,279		\$ 6,693,579	915,701
2 Street Light	6,534		52,710		52,710	6,534
9 Golf	(42,777)		746,723		746,723	(42,777)
10 Escrow	100,072		150,750		150,000	100,822
12 Internal Service	156,657		13,400		16,500	153,557
18 Capital Bond	1,611,462		291,084		1,153,548	748,998
19 Capital Reserve	65,000		388,200		356,500	96,700
20 Solid Waste	157,096		1,178,200		1,156,163	179,133
30 Sewer Capital	457,414		850		420,000	38,264
31 Sewer Reserve	512,647		55,200		510,000	57,847
32 Open Space	50,435		25,040		25,000	50,475
34 Equipment	231,159		144,300		127,000	248,459
35 Liquid Fuels	87,439		317,058		380,500	23,997
<b>Total</b>	<b>\$ 4,593,138</b>		<b>\$ 9,772,794</b>		<b>\$ 11,788,223</b>	<b>\$ 2,577,710</b>

**Municipal Authority Funds**

8 Sewer Operating	722,954		2,393,735		2,393,440	723,249
33 Sewer Capital Equipment	557,615		108,105		25,000	640,720
29 Act 57- Tap In Funds	240,540		20,900		25,000	236,440
<b>Total</b>	<b>\$ 1,521,109</b>		<b>\$ 2,522,740</b>		<b>\$ 2,443,440</b>	<b>\$ 1,600,409</b>
<b>Total</b>	<b>\$ 6,114,247</b>		<b>\$ 12,295,534</b>		<b>\$ 14,231,663</b>	<b>\$ 4,178,119</b>

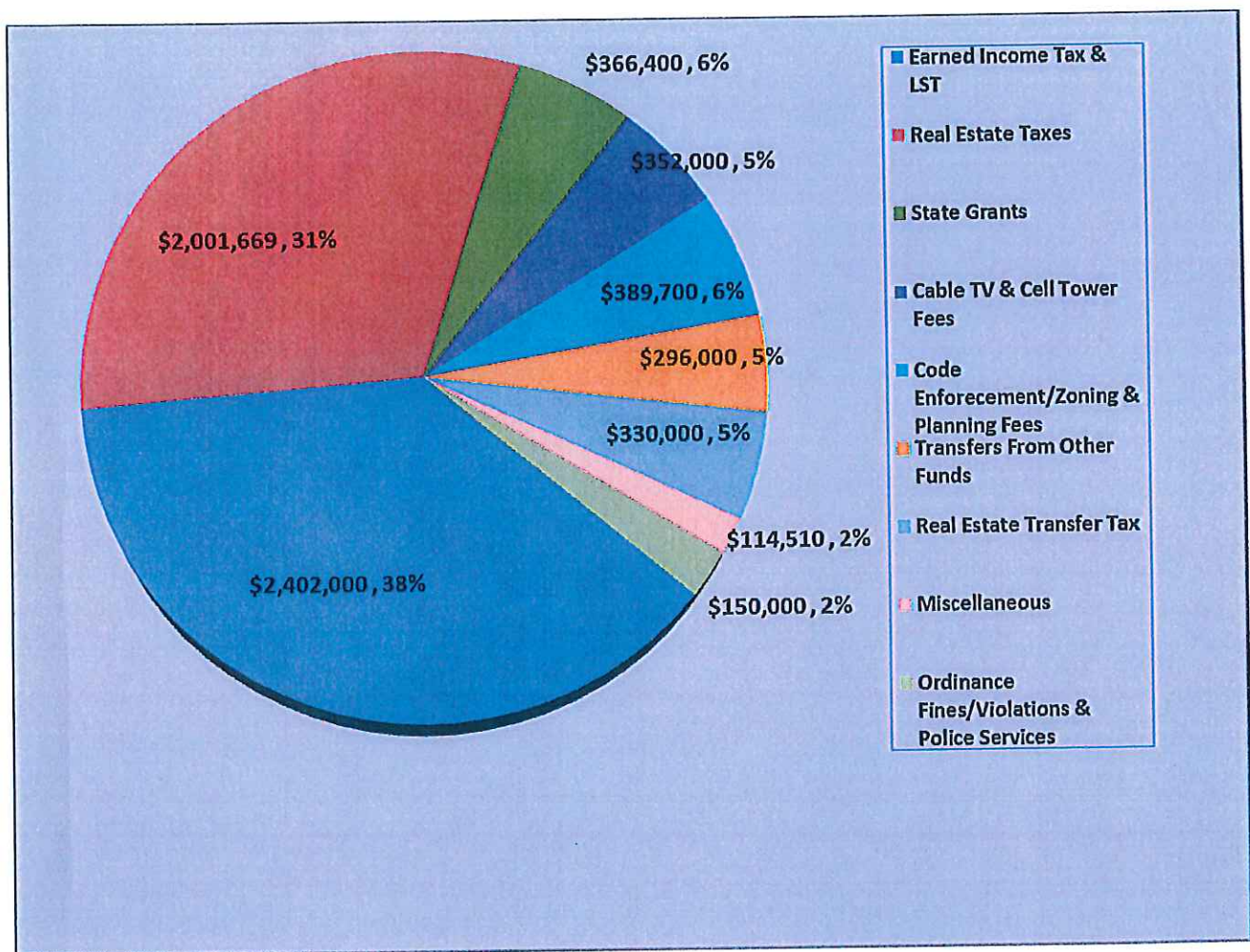




# Caln Township

## 2015 Proposed Budget

### General Fund Revenue



# Cain Township

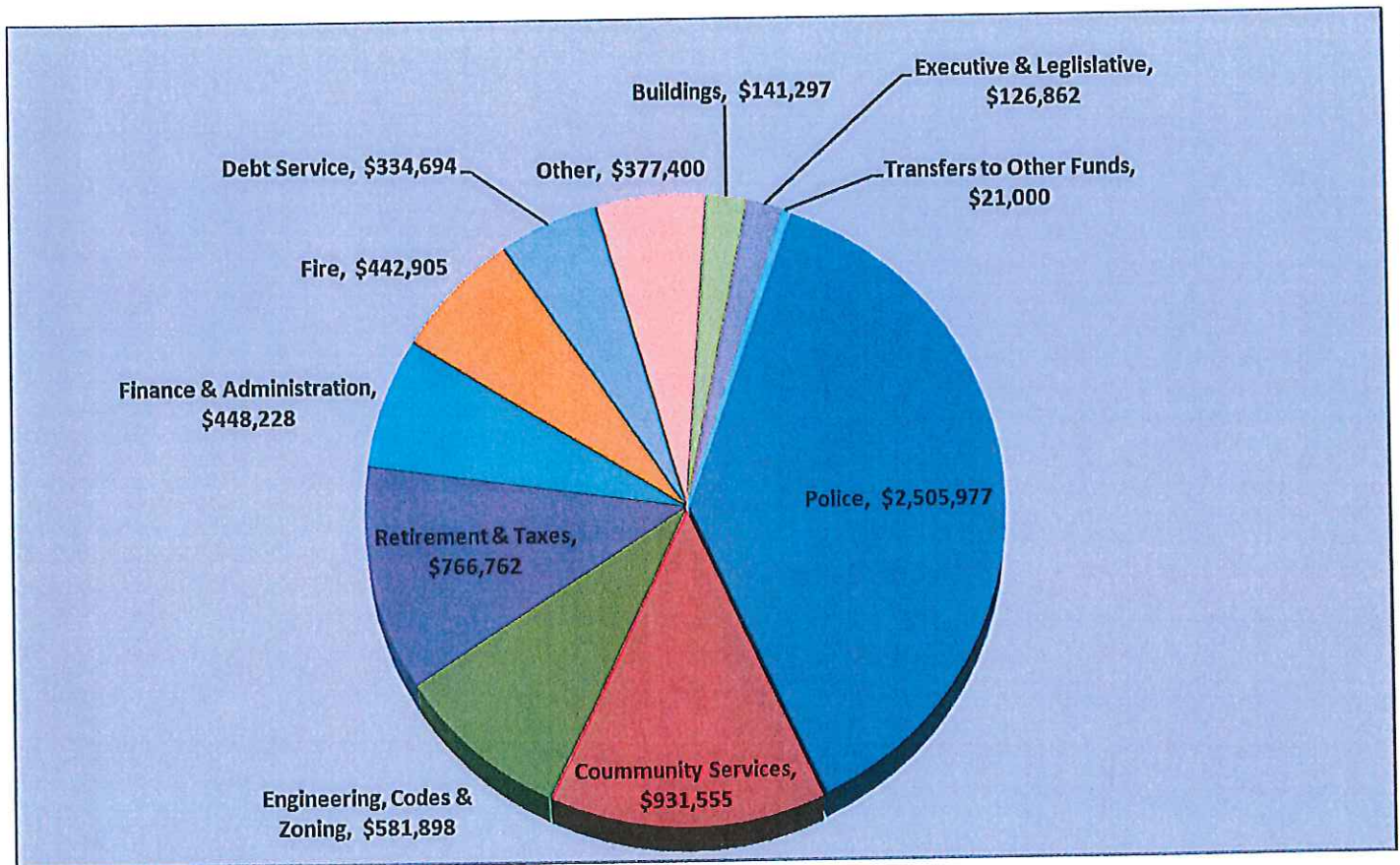
2015 Budget

Account Description		2013 Acutal	2014 Bud	2014 Fcst	2015 Bud
<b>Revenues:</b>					
01-10-300-100	Real Estate Tax / Current	1,870,088	1,862,186	1,862,186	1,906,669
01-10-300-110	Real Estate & Interim Tax Pena	7,819	7,000	7,000	7,000
01-10-300-200	Real Estate Tax / Prior	4,591	1,000	1,000	1,000
01-10-300-210	Real Estate & Interim Tax Prior	768	-	-	-
01-10-300-500	Real Estate Tax/ Lien-Deinq	59,589	70,000	70,000	70,000
01-10-300-600	Real Estate Tax Interim	8,245	15,000	15,000	15,000
01-10-300-620	Real Estate Interim Tax Prior	-	2,000	2,000	2,000
<b>Total Real Estate Taxes</b>		<b>1,951,100</b>	<b>1,957,186</b>	<b>1,957,186</b>	<b>2,001,669</b>
01-10-310-150	Real Estate Transfer Tax	265,088	260,000	315,000	330,000
01-10-311-250	Earned Income Tax-Current	2,142,248	2,100,000	2,100,000	2,115,500
01-10-312-410	Local Services Tax - Current	274,128	280,000	280,000	286,500
01-10-314-605	Admissions Tax	3,445	4,000	6,250	4,000
01-10-314-700	Mechanical Tax	1,020	1,000	1,000	1,000
01-10-321-800	Cable TV	298,929	300,000	300,000	305,000
01-10-322-900	Street Opening Fee	12,944	10,000	10,000	15,000
01-10-322-910	Police Services	22,606	30,000	30,000	40,000
01-10-331-125	Vehicle/Speed Ctrl/Ordinance	78,396	95,000	95,000	95,000
01-10-345-010	State Utility Tax	5,539	6,400	6,400	6,400
01-10-345-060	ACT 205 Pension	256,797	256,000	256,000	255,000
01-10-345-061	Firemans's Relief	108,193	108,000	102,163	102,000
01-10-345-080	Beverage License	3,000	3,000	3,300	3,000
01-10-351-300	Interest Earnings	4,842	5,000	4,500	4,800
01-10-361-305	Planning Fees	9,280	25,000	5,000	25,000
01-10-361-340	Zoning Hearing Fee	11,625	20,000	15,000	20,000
01-10-362-411	Building Permit	106,331	155,000	175,000	175,000
01-10-362-415	Fire Inspection	3,495	5,000	3,000	5,000
01-10-362-452	Use & Occup / Resale	16,815	15,500	15,500	15,500
01-10-362-601	Housing Annual Rental	81,180	83,000	81,000	83,000
01-10-362-602	Housing / Tenant Change	26,275	24,200	22,000	24,200
01-10-362-610	Contractor's License/Fee	20,515	20,000	19,000	20,000
01-10-362-611	Code Enforcement Consulting	38,570	40,000	50,000	22,000
01-10-362-613	Code Violations	-	-	12,291	7,000
01-10-363-700	Bus Shelters	8,800	9,600	9,600	9,600
01-10-380-100	Miscellaneous-Gas	144,172	104,160	104,160	40,000
01-10-380-101	Misc. - Bounced Check Fee	570	850	850	850
01-10-380-105	Tax Certification Fees	18,805	19,000	17,000	19,000
01-10-380-106	Newsletter Advertising	5,700	6,000	6,000	6,000
01-10-380-107	Parks/Recreation/Culture Event	15,485	22,000	22,000	22,000
01-10-380-110	Cell Tower Fees	48,685	47,000	46,500	47,000
01-10-387-303	Lloyd Park Investment	45	60	60	60
01-10-387-305	Reservations - Parks/Pavilions	1,920	3,000	3,000	3,000
01-10-387-309	Reimb Recreation Progam/Trips	3,784	2,000	3,750	4,000
01-10-392-008	Transfer From Sewer Operating	159,494	160,000	160,000	195,000
01-10-392-020	Transfer From Sanitation Fund	67,380	67,380	67,380	76,000
01-10-392-032	Transfer From Open Space Fur	25,000	25,000	25,000	25,000
01-10-395-100	Refunds	1,546	200	200	200
<b>Total General Fund Revenue:</b>		<b>6,243,747</b>	<b>6,269,536</b>	<b>6,330,090</b>	<b>6,409,279</b>

# Caln Township

## 2015 Proposed Budget

### General Fund Expenditures





# Cain Township

2015 Budget

Account Description		2013 Acutal	2014 Bud	2014 Fcst	2015 Bud
01-00-400-000	LEGISLATIVE				
01-00-400-101	Commissioners Salary	16,250	16,250	16,250	16,250
01-00-400-172	Legislative Employer FICA	1,244	1,244	1,244	1,244
01-00-400-200	LEGISLATIVE OTHER EXPENSES				
01-00-400-211	Office Supplies	625	400	456	400
01-00-400-999	General Expense	3,102	4,000	3,500	4,000
	<b>Total Legislative:</b>	<b>21,221</b>	<b>21,894</b>	<b>21,450</b>	<b>21,894</b>
01-00-401-000	EXECUTIVE				
01-00-401-101	Executive Salary	85,559	67,643	67,643	70,014
01-00-401-170	BENEFITS				
01-00-401-179	Benefits, other	28,261	23,259	23,259	23,675
01-00-401-200	EXECUTIVE OTHER EXPENSES				
01-00-401-201	Supplies	256	150	150	150
01-00-401-202	Education/Training	665	1,000	1,000	1,000
01-00-401-205	Dues/Memberships	1,620	1,850	1,850	1,850
01-00-401-221	Computers	677	600	600	600
01-00-401-322	Telephone	780	780	780	780
01-00-401-329	Web Site/Internet Service	1,630	1,820	1,820	2,000
01-00-401-401	Vehicle Fuel	609	650	650	650
01-00-401-402	Vehicle Maintenance	97	750	750	750
01-00-401-405	Transfer to Equipment Fund	3,000	3,000	3,000	3,000
01-00-401-999	General Expense	528	500	500	500
	<b>Total Executive:</b>	<b>123,682</b>	<b>102,002</b>	<b>102,002</b>	<b>104,968</b>

# Cain Township

# 2015 Budget

Account Description		2013 Acutal	2014 Bud	2014 Fcst	2015 Bud
01-00-402-000	FINANCE				
01-00-402-100	FINANCE SALARY				
01-00-402-101	Salary Finance Office	96,106	98,945	98,945	92,057
01-00-402-120	Finance Overtime	803	500	500	500
01-00-402-170	BENEFITS				
01-00-402-179	Benefits, other	28,071	29,390	29,390	30,334
01-00-402-200	FINANCE OTHER EXPENSES				
01-00-402-202	Education/Training Census	1,569	1,800	1,800	1,800
01-00-402-211	Office Supplies	6,359	4,500	5,500	5,500
01-00-402-213	Small Items 0-100	-	-	-	-
01-00-402-221	Computers	7,839	8,500	8,500	8,500
01-00-402-314	Audit	19,000	20,000	20,000	20,000
01-00-402-371	Payroll Fees	5,265	6,200	6,200	6,200
01-00-402-375	Delinquent Administion Fees	35	-	-	-
01-00-402-501	Repair Equipment	-	300	300	300
01-00-402-504	Minor Equipment	634	800	800	800
01-00-402-998	Credit Card Fee's	3,164	3,000	3,000	3,000
01-00-402-999	General Expense		1,000	1,000	1,000
	<b>Total Finance</b>	<b>168,845</b>	<b>174,935</b>	<b>175,935</b>	<b>169,992</b>
01-00-403-000	TREASURER/TAX COLLECTOR				
01-00-403-101	Salary Tax Collector	1,214	1,200	1,200	1,200
01-00-403-172	Employer FICA	92	100	100	100
01-00-403-342	Printing	909	2,100	3,150	3,200
	<b>Total Treasurer</b>	<b>2,215</b>	<b>3,400</b>	<b>4,450</b>	<b>4,500</b>

# Cain Township

# 2015 Budget

Account Description		2013 Acutal	2014 Bud	2014 Fcst	2015 Bud
01-00-405-000	ADMINISTRATION				
01-00-405-101	Salary Administration	99,955	102,055	102,055	126,497
01-00-405-120	Overtime	3,665	3,000	2,200	2,000
01-00-405-170	BENEFITS				
01-00-405-179	Benefits, other	27,711	20,231	20,231	35,989
01-00-405-200	ADMINISTRATION OTHER EXPENSES				
01-00-405-202	Education/Training	956	1,500	1,500	1,500
01-00-405-203	Employee Programs	5,071	7,500	5,000	7,500
01-00-405-204	Personnel Hiring	5,400	5,000	5,000	5,000
01-00-405-205	Dues/Subscriptions	230	240	500	450
01-00-405-211	Office Supplies	1,747	2,500	2,500	2,500
01-00-405-221	Computers	677	600	600	600
01-00-405-314	Legal Consulting	46,244	20,000	8,000	8,000
01-00-405-315	Consulting Services	6,149	4,500	4,500	4,500
01-00-405-316	Legal Solicitor	34,246	27,500	37,000	30,000
01-00-405-317	Codification	6,696	6,500	9,100	6,500
01-00-405-321	Postage	16,279	12,000	12,000	12,000
01-00-405-322	Telephone	960	700	700	700
01-00-405-341	Advertising	6,617	8,000	6,000	8,000
01-00-405-342	Printing/Newsletter	18,302	19,000	16,000	9,000
01-00-405-402	Vehicle Maint	316	-	-	-
01-00-405-405	Transfer to Equipment Fund	3,000	3,000	3,000	3,000
01-00-405-504	Minor Equip-Phone software up	-	-	-	3,500
01-00-405-990	Meeting Supplies	527	500	500	500
01-00-405-999	General Expense & Ricoh	8,851	6,000	6,000	6,000
	<b>Total Administration:</b>	<b>293,599</b>	<b>250,326</b>	<b>242,386</b>	<b>273,736</b>

# Cain Township

2015 Budget

Account Description		2013 Acutal	2014 Bud	2014 Fcst	2015 Bud
01-00-408-000	ENGINEERING				
01-00-408-100	SALARY/BENEFITS				
01-00-408-101	Salary	154,949	156,037	156,037	160,737
01-00-408-120	Overtime	706	1,250	800	1,250
01-00-408-170	BENEFITS				
01-00-408-179	Benefits, other	47,712	50,752	50,752	52,153
01-00-408-200	OTHER EXPENSES				
01-00-408-202	Education/Train	2,962	3,000	2,500	3,000
01-00-408-221	Computers	2,041	1,500	1,500	2,500
01-00-408-315	Consulting Serv	4,278	6,000	4,000	6,000
01-00-408-322	Telephone	780	900	900	900
01-00-408-401	Vehicle Fuel	678	900	1,200	1,200
01-00-408-402	Vehicle Maint	212	750	1,000	750
01-00-408-405	Transfer to Equipment Fund	3,000	3,000	3,000	3,000
01-00-408-999	General Expense	482	500	500	500
	<b>Total Engineering:</b>	<b>217,800</b>	<b>224,589</b>	<b>222,189</b>	<b>231,990</b>

# Cain Township

2015 Budget

Account Description		2013 Acutal	2014 Bud	2014 Fcst	2015 Bud
01-00-409-000	BUILDINGS				
01-00-409-100	BUILDINGS SALARY				
01-00-409-101	Salary Janitor	33,000	33,236	33,236	34,233
01-00-409-120	Overtime	5,966	5,500	7,500	5,500
01-00-409-170	BENEFITS				
01-00-409-179	Benefits, other	13,368	12,648	12,648	12,764
01-00-409-200	BUILDINGS OTHER EXPENSES				
01-00-409-201	Supplies	3,469	2,500	2,500	2,500
01-00-409-221	Computer Maint.	28,416	25,000	40,000	25,000
01-00-409-322	Telephone	11,147	9,000	9,000	9,000
01-00-409-352	Electric / Gas	25,027	25,000	28,000	28,000
01-00-409-353	Sewer / Water	1,893	1,800	3,000	1,800
01-00-409-501	Repair Equipment	-	1,000	1,000	1,000
01-00-409-601	Maintenance Buildings	9,589	10,000	20,000	10,000
01-00-409-602	Cleaning Supplies	-	1,000	1,000	1,000
01-00-409-603	Pest Control	396	500	500	500
01-00-409-604	Improve-Misc & Lease Generate	119,800	15,000	15,000	10,000
	<b>Total Building:</b>	<b>252,071</b>	<b>142,184</b>	<b>173,384</b>	<b>141,297</b>

# Cain Township

2015 Budget

Account Description		2013 Acutal	2014 Bud	2014 Fcst	2015 Bud
01-00-410-000	POLICE				
01-00-410-100	POLICE SALARY				
01-00-410-101	Salary Police	1,517,951	1,568,855	1,532,000	1,583,877
01-00-410-120	Overtime	84,581	95,000	90,000	95,000
01-00-410-130	Court	16,273	12,000	12,000	14,000
01-00-410-150	Salary Civilian	58,853	59,665	59,665	60,627
01-00-410-170	BENEFITS				
01-00-410-179	Benefits, other	487,917	546,524	546,524	583,773
01-00-410-200	POLICE OTHER EXPENSES				
01-00-410-202	Education/Training	11,556	10,000	10,000	8,000
01-00-410-205	Dues/Subscript	2,832	3,000	3,000	3,000
01-00-410-206	Uniform Allowance	6,602	6,000	6,000	6,000
01-00-410-207	Uniform Cleaning	5,067	5,500	5,500	6,000
01-00-410-209	Police Hiring	3,147	1,500	1,500	1,500
01-00-410-211	Office Supplies	7,977	7,500	7,500	7,500
01-00-410-215	Police Petty Cash	700	750	750	750
01-00-410-221	Computers	14,908	12,000	12,000	12,000
01-00-410-222	Prisoner processing	1,668	1,800	1,800	1,750
01-00-410-234	Firearms	10,341	9,000	9,000	9,000
01-00-410-322	Cell Phones	2,086	2,400	2,400	2,500
01-00-410-323	Safety/Drug Test	640	1,200	1,200	1,200
01-00-410-401	Vehicle Fuel	34,797	33,000	33,000	33,000
01-00-410-402	Vehicle Maintenance	13,351	14,000	14,000	14,000
01-00-410-403	Tires	2,947	3,500	3,500	3,500
01-00-410-405	Transfer to Equipment Fund	33,000	30,000	30,000	27,000
01-00-410-501	Other Operating Expenses	4,372	5,000	5,000	5,000
01-00-410-502	Radio Maintenance	981	2,200	1,000	2,000
01-00-410-504	Minor Equipment	7,617	5,000	5,000	8,000
01-00-410-601	Building Maint	7,440	6,000	9,000	9,000
01-00-410-605	Response Team	3,000	3,000	3,000	3,000
01-00-410-610	Animal Control	3,580	-	-	-
01-00-410-999	General Expense	4,356	5,000	5,000	5,000
01-00-410-486	Liability Insurance-	32,025	-	-	-
	<b>Total Police:</b>	<b>2,380,565</b>	<b>2,449,395</b>	<b>2,409,340</b>	<b>2,505,977</b>

# Cain Township

# 2015 Budget

Account Description					2013 Acutal	2014 Bud	2014 Fcst	2015 Bud
01-00-411-000	LIFE SAFETY							
01-00-411-100	LIFE SAFETY SALARY							
01-00-411-101	Salary-Life Safety	90,750	91,400	90,000	64,751			
01-00-411-120	Overtime	1,243	1,500	5,133	1,500			
01-00-411-170	BENEFITS							
01-00-411-179	Benefits, other	38,512	45,872	43,000	31,904			
01-00-411-200	LIFE SAFETY OTHER EXPENSES							
01-00-411-202	Education/Train	1,950	2,200	2,200	2,200			
01-00-411-206	Equipment/Uniforms	1,315	4,500	4,500	4,500			
01-00-411-211	Office Supplies	10	250	250	250			
01-00-411-322	Life Safety Telephone	839	1,200	1,200	1,200			
01-00-411-846	Hydrant Fee	45,777	42,000	45,000	45,000			
01-00-411-847	Emergency Management	1,130	1,300	1,300	1,300			
01-00-411-999	General-Salary Reimburse	18,002	12,000	10,000	12,000			
	<b>Total Life Safety:</b>	<b>199,528</b>	<b>202,222</b>	<b>202,583</b>	<b>164,605</b>			

# Cain Township

2015 Budget

Account Description		2013 Acutal	2014 Bud	2014 Fcst	2015 Bud
01-00-413-000	CODE ENFORCEMENT				
01-00-413-100	CODE ENFORCE SALARY				
01-00-413-101	Salary Code Department	183,771	195,186	192,000	203,059
	Part Time Codes-Inspector for Valley Township-75%/25% split				-
01-00-413-120	Overtime	28	200	200	200
01-00-413-170	BENEFITS				
01-00-413-179	Benefits, other	88,814	88,881	90,000	104,425
01-00-413-200	CODE ENFORCE OTHER EXPENSES				
01-00-413-202	Education/Training	1,570	3,000	3,000	3,000
01-00-413-211	Office Supplies & code update	3,133	4,000	3,000	4,000
01-00-413-221	Computers	4,183	4,500	4,500	4,500
01-00-413-315	Consulting Services	365	2,000	1,000	2,000
01-00-413-317	Code Updates-NFPA sub				1,500
01-00-413-322	Telephone	3,317	2,200	3,000	2,500
01-00-413-401	Vehicle Fuel & Oil	4,350	3,500	4,200	3,700
01-00-413-402	Vehicle Maintenance	1,179	3,000	3,000	3,000
01-00-413-405	Transfer to Equipment fund	9,000	9,000	9,000	9,000
01-00-413-501	Repair/Maintenance	2,549	2,000	2,000	1,900
01-00-413-504	Minor Equipment	132	3,000	1,500	3,000
01-00-413-702	Property Maintenance	2,395	2,500	2,500	2,625
01-00-413-846	State Permit Fee	1,582	1,500	1,500	1,500
	<b>Total Codes:</b>	<b>306,368</b>	<b>324,467</b>	<b>320,400</b>	<b>349,908</b>
01-00-414-000	PLANNING & ZONING				
01-00-414-316	Legal	11,033	20,000	20,000	20,000
01-00-414-317	Court Fees	319	500	500	500
01-00-414-340	Conditional Use Expense	1,754	6,000	5,000	6,000
01-00-414-999	General Expense Other	2,785	2,500	2,500	2,500
	<b>Total Plan &amp; Zoning:</b>	<b>15,891</b>	<b>29,000</b>	<b>28,000</b>	<b>29,000</b>
01-00-419-000	FIRE DEPARTMENT APPROPRIATIONS				
01-00-419-170	BENEFITS				
01-00-419-179	Benefits Work Comp - Vol.	26,274	26,000	26,000	26,000
01-00-419-331	Liability Insurance	25,673	25,000	27,000	27,500
01-00-419-332	Gasoline Allowance	1,200	1,200	1,200	1,200
01-00-419-401	Vehicle Fuel	9,789	14,196	12,000	10,000
01-00-419-402	Vehicle Maint	33,441	40,000	20,000	56,600
01-00-419-845	F'man's Relief	108,193	108,000	102,000	102,000
01-00-419-403	New Vehicle Loan	-	55,000	-	55,000
	<b>Total Fire:</b>	<b>204,570</b>	<b>269,396</b>	<b>188,200</b>	<b>278,300</b>



# Cain Township

# 2015 Budget

Account Description		2013 Acutal	2014 Bud	2014 Fcst	2015 Bud
01-00-430-000	COMMUNITY SERVICES				
01-00-430-101	Salary Road Department	517,553	538,990	525,000	499,478
01-00-430-120	Overtime	18,759	9,000	40,000	10,000
01-00-430-150	Salary Part-Time	6,538	10,500	5,000	5,000
01-00-430-179	Benefits, other	249,520	233,035	225,000	214,828
01-00-430-200	HIGHWAY - GEN OTHER EXPENSES				
01-00-430-202	Education/Training	112	500	500	500
01-00-430-206	Clothing/Uniforms	7,185	8,000	7,500	9,000
01-00-430-211	Office Supplies	1,871	1,000	1,000	1,000
01-00-430-213	Small Items 0-100	6,651	8,000	8,000	8,000
01-00-430-221	Computers	677	1,000	1,000	750
01-00-430-322	Telephone	2,265	3,000	2,500	3,000
01-00-430-324	Safety/CDL Testing	2,682	1,500	1,500	2,000
01-00-430-352	Highways Electric / Gas	-	-	-	-
01-00-430-401	Vehicle Fuel	40,094	30,000	43,000	37,000
01-00-430-402	Vehicle Maintenance	22,182	20,000	25,000	23,000
01-00-430-403	Tires	4,096	6,000	12,000	6,000
01-00-430-404	Oil	740	1,500	1,700	1,500
01-00-430-405	Transfer to Equipment Fund	77,000	77,000	77,000	60,000
01-00-430-501	Repair Equipment	10,265	10,000	15,000	12,000
01-00-430-502	Radio Maintenance	803	500	500	500
01-00-430-504	Minor Equipment	12,697	12,000	12,500	12,000
01-00-430-505	Rental Equipment	495	4,000	5,000	4,000
01-00-430-613	Road Maintenance	11,221	14,000	14,000	14,000
01-00-430-913	Const. Improvements	2,868	8,000	8,000	8,000
	<b>Total Community Services:</b>	<b>996,274</b>	<b>997,525</b>	<b>1,030,700</b>	<b>931,555</b>
01-00-436-000	STORMWATER				
	MS4				10,000
	Stormwater Strategy				5,000
	<b>Total Stormwater</b>				<b>15,000</b>

# Cain Township

2015 Budget

Account Description		2013 Acutal	2014 Bud	2014 Fcst	2015 Bud
01-00-451-000	CULTURE - RECREATION				
01-00-451-402	Sal/Mis/Veh-Prior to consolidation				
01-00-451-459	Recreation Programs	21,606	22,000	21,000	22,000
01-00-451-460	Lawn Chair Movies	1,000	500	500	500
01-00-451-461	Concerts & Events	7,248	7,000	8,000	7,000
	<b>Total Recreation:</b>	<b>29,854</b>	<b>29,500</b>	<b>29,500</b>	<b>29,500</b>
01-00-454-503	Maintenance Contract	35,746	40,000	35,000	35,000
01-00-454-721	Municipal Maintenance	3,804	4,000	4,000	4,000
01-00-454-722	LLoyd Maintenance	2,939	2,500	3,500	3,000
01-00-454-723	Dawkins Maintenance	1,400	500	500	1,000
01-00-454-724	Park West Maintenance	1,455	200	200	500
01-00-454-725	Kings Highway Maintenance	10,793	6,000	6,000	6,000
01-00-454-730	Municipal Improvements	4,266	4,000	4,000	4,000
01-00-454-731	Lloyd Improvements	563	3,500	3,800	4,000
01-00-454-732	Dawkins Improvements	392	500	500	1,000
01-00-454-733	Park West Improvements	-	500	500	1,000
01-00-454-734	Kings Highway Improvements	642	1,000	1,000	1,000
01-00-454-999	General Expense	-	-	-	-
	<b>Total Parks:</b>	<b>62,000</b>	<b>62,700</b>	<b>59,000</b>	<b>60,500</b>

# Cain Township

2015 Budget

Account Description		2013 Acutal	2014 Bud	2014 Fcst	2015 Bud
01-00-456-000	LIBRARIES				
01-00-456-200	CONTRIBUTIONS				
01-00-456-831	Coatesville Library	16,250	16,250	16,250	16,250
01-00-456-833	Downingtown Library- Capital				3,500
01-00-456-832	Downingtown Library	8,750	8,750	8,750	8,750
	<b>Total Libraries:</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>28,500</b>
01-00-459-821	Sr. Citizens	4,000	4,000	4,000	4,000
01-00-459-355	SPCA		2,500	3,200	3,200
01-00-459-851	Historical Society	-	800	800	800
01-00-459-852	YAP-Youth Aid Panel	-	750	750	750
01-00-459-852	Historical Commission	85	150	150	150
01-00-459-853	Twinning Committee	1,000	1,000	500	1,000
01-00-459-854	Town Watch	52	1,250	500	1,000
	<b>Total Contributions:</b>	<b>5,137</b>	<b>10,450</b>	<b>9,900</b>	<b>10,900</b>
	<b>Total Community Developn</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

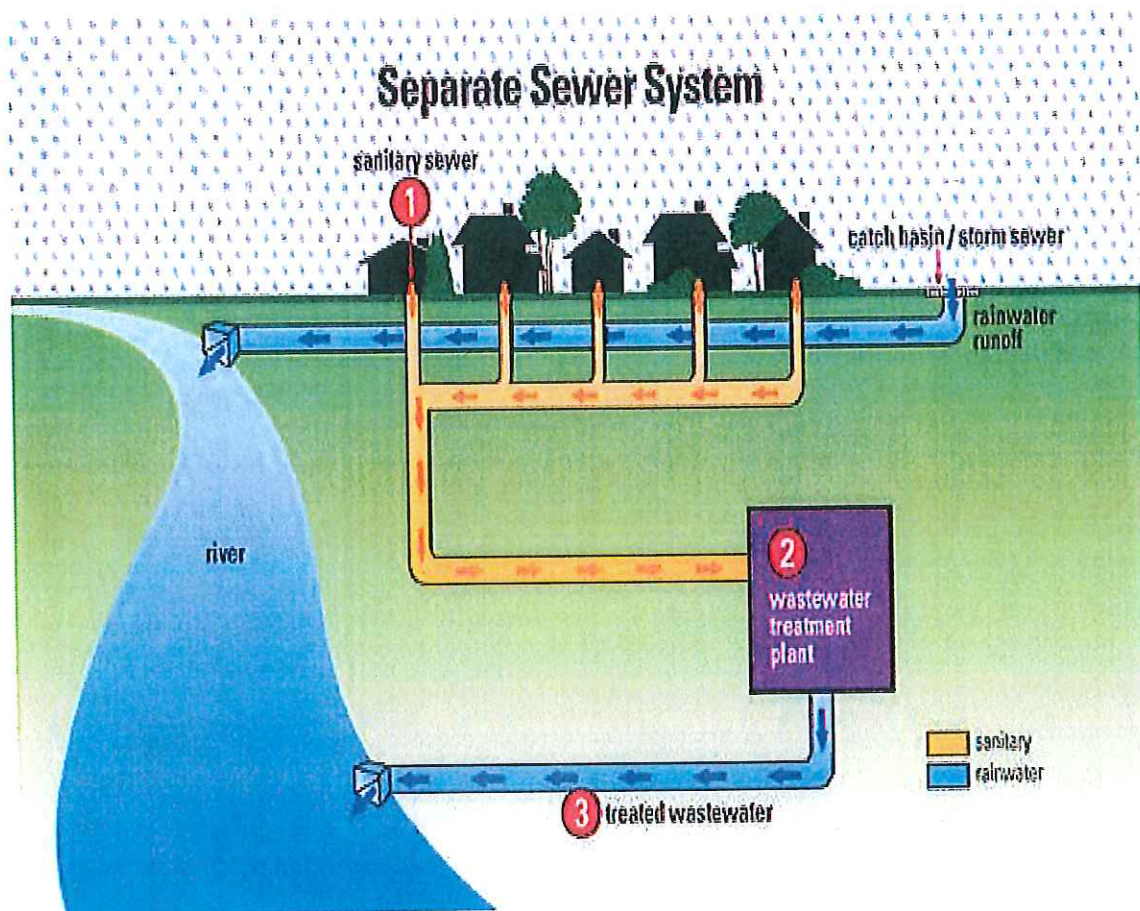
# Caln Township

2015 Budget

Account Description		2013 Acutal	2014 Bud	2014 Fcst	2015 Bud
01-00-472-000	DEBT SERVICE				
01-00-472-190	Principal & Interest	360,459	333,594	334,000	334,694
	<b>Total Debt Service:</b>	<b>360,459</b>	<b>333,594</b>	<b>334,000</b>	<b>334,694</b>
01-00-486-000	INSURANCE				
01-00-486-200	INSURANCE OTHER EXPENSES				
01-00-486-331	Liability & Property Insurance	128,372	170,000	175,000	185,000
	<b>Total Insurance:</b>	<b>128,372</b>	<b>170,000</b>	<b>175,000</b>	<b>185,000</b>
01-00-487-000	RETIREMENT				
01-00-487-200					
01-00-487-411	Pension/Uniform	457,206	468,734	468,734	539,937
01-00-487-412	Pension/Non Uniform	132,910	168,000	138,000	214,825
01-00-487-420	Taxes	8,369	15,000	15,000	12,000
	<b>Total Retirement/Taxes</b>	<b>598,485</b>	<b>651,734</b>	<b>621,734</b>	<b>766,762</b>
01-00-491-000	REFUNDS				
01-00-491-200	OTHER EXPENSES				
01-00-491-801	Current Year Refund	2,389	2,000	2,000	2,000
01-00-491-802	Prior Year Refund	-	2,000	2,000	2,000
	<b>Total Refunds</b>	<b>2,389</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>
01-00-492-000	TRANSFERS	-	-	-	-
01-00-492-002	Transfer to Street Light-Exp	8,500	8,800	8,800	9,000
01-00-492-009	Transfer To Golf Fund-Exp	-	-	-	-
01-00-492-012	Transfer to Self Fund-Exp	10,000	12,000	12,000	12,000
01-00-492-019	Transfer to Cap Reserve-Exp	100,000	-	-	-
01-00-492-034	Transfer to Equipment Fund-Ex	-	-	-	-
	<b>Total Transfers:</b>	<b>118,500</b>	<b>20,800</b>	<b>20,800</b>	<b>21,000</b>
01-00-493-960	Contingency	29,013	30,000	30,000	30,000
	<b>Total Contingency:</b>	<b>29,013</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>
	<b>Total General Fund Expens</b>	<b>6,541,838</b>	<b>6,529,113</b>	<b>6,429,952</b>	<b>6,693,579</b>
	<b>Net Income/(Loss):</b>	<b>(298,091)</b>	<b>(259,577)</b>	<b>(99,862)</b>	<b>(284,300)</b>



# Caln Township 2015 Proposed Budget Sewer Funds



Sewer Operating Fund\*  
Sewer Capital Fund  
Sewer Reserve Fund

\*Caln Township Municipal Authority Fund

# Cain Township

2015 Budget

Account Description		2013 Acutal	2014 Bud	2014 Fcst	2015 Bud
Revenues:					
08-10-351-300	Interest Earnings	1,196	1,200	1,200	1,200
08-10-364-120	Residential Fee	1,726,978	1,758,843	1,758,843	1,771,835
08-10-364-125	Residential Current Penalty	15,112	3,600	3,600	10,000
08-10-364-130	Commercial Fee Current	-	-	-	-
08-10-364-133	Commercial Collection	525,258	505,500	510,000	515,000
08-10-364-135	Commercial Penalty	4,893	5,000	5,000	4,000
08-10-364-140	Sewer Rental - Prior	-	-	-	-
08-10-364-145	Sewer Rental Prior Penalty	-	-	-	-
08-10-364-146	Commercial Prior	-	-	-	-
08-10-364-148	Commercial Prior Penalty	-	-	-	-
08-10-364-500	Sewer Liens Residential	168,000	80,000	80,000	80,000
08-10-364-505	Sewer Commercial Delinquent	-	-	-	-
08-10-364-825	Sewer - Industrial Permit fees	-	-	-	7,500
08-10-364-824	Inspection Fees	4,475	2,500	2,500	2,500
08-10-380-100	Miscellaneous Revenue	27,021	1,700	1,700	1,500
08-10-380-101	Misc. Rev. - Bounced Check Fe	-	-	-	200
08-10-395-100	Refunds	-	-	-	-
08-10-395-105	Prior Year Refund	-	-	-	-
08-10-395-110	Refund - Prior	-	-	-	-
08-99-999-999	FUND BALANCE APPROPRIA	-	-	-	-
<b>Total Revenue: Sewer Op</b>		<b>2,472,933</b>	<b>2,358,343</b>	<b>2,362,843</b>	<b>2,393,735</b>

# Cain Township

2015 Budget

Account Description		2013 Acutal	2014 Bud	2014 Fcst	2015 Bud
Expenditures:					
08-00-000-000	<b>SEWER OPERATING FUND</b>				
08-00-429-101	Wastewater Salary	367,277	390,000	365,000	361,000
08-00-429-120	Overtime	4,630	4,000	4,000	4,000
08-00-429-179	Benefits, other	182,446	202,000	202,000	191,000
08-00-429-200	<b>WASTEWATER OTHER EXPENSES</b>				
08-00-429-202	Education/Train/Personnel	634	700	700	700
08-00-429-211	Office Supplies--Billing	-	-	-	-
08-00-429-212	Print & Mail Service	9,793	11,500	8,500	8,500
08-00-429-213	Small Items 0-100	-	-	-	-
08-00-429-221	Computers	5,297	5,000	4,500	5,000
08-00-429-235	Chemicals	4,685	7,200	6,500	7,200
08-00-429-301	PAWC Treatment Cost	525,482	593,000	605,000	560,500
08-00-429-302	DARA Treatment Cost	753,453	760,000	760,000	860,712
08-00-429-303	PAWC Bill Fee	144	180	265	265
08-00-429-312	Legal	5,009	9,000	12,000	12,000
08-00-429-313	Engineering	9,780	9,000	15,000	12,000
08-00-429-314	Audit	9,000	9,500	9,500	9,800
08-00-429-315	I & I Maintenance	14,601	15,000	14,500	15,000
08-00-429-316	Bill Collection	1,911	2,000	2,200	2,500
08-00-429-321	Postage	145	250	145	150
08-00-429-322	Telephone	2,391	1,900	3,000	3,000
08-00-429-331	Liability Insurance	39,500	41,800	44,299	45,000
08-00-429-352	Electric / Gas	10,554	18,900	10,900	18,900
08-00-429-401	Vehicle Fuel/Oil	8,073	9,500	9,076	9,500
08-00-429-402	Vehicle Maintenance	1,945	3,500	2,500	3,500
08-00-429-501	Repair Equipment	3,803	8,600	7,900	8,600
08-00-429-505	Rental Equipment	-	250	250	250
08-00-429-506	Pumps & Meter Maint.	2,779	12,000	7,500	12,000
08-00-429-601	Building	1,690	3,000	2,400	3,000
08-00-429-615	Lines Maintenance	11,337	11,750	11,000	11,750
08-00-429-998	Authority Expense	4,214	5,000	4,800	5,000
08-00-429-999	General Expense	10,377	11,600	7,800	8,600
08-00-491-801	Current Year Refund	-	250	-	250
08-00-491-802	Prior Year Refund	-	-	-	-
08-00-492-001	Management Fee	159,494	156,610	156,610	158,638
08-00-492-012	Transfer to Self Fund-Exp	1,000	1,000	1,000	1,000
08-00-492-013	Transfer to Self - Unemploymer	-			
08-00-492-033	Transfer to Sewer Equipment	73,444	51,625	51,625	51,625
08-00-492-050	Transfer to Sewer Authority Cap	75,000			
08-00-493-000	<b>CONTINGENCIES:</b>	-			
08-00-493-960	Contingency	(1,032)	2,500	2,500	2,500
<b>Total Expenses:Sewer Op</b>		<b>2,298,856</b>	<b>2,358,115</b>	<b>2,332,970</b>	<b>2,393,440</b>



# Caln Township

2015 Budget

Account Description		2013 Acutal	2014 Bud	2014 Fcst	2015 Bud
Revenues:	<b>SEWER - ACT 57 FUND</b>				
29-10-351-300	2003 Interest Earnings	-	-	-	-
29-10-351-301	2008 Interest Earnings	827	900	900	900
29-10-380-102	Misc. - 2008 Current Conveyance	8,932	10,000	10,000	10,000
29-10-380-103	Misc. - 2008 Future Conveyance	7,727	10,000	10,000	10,000
29-10-380-110	Reimb-tapping fee resolution 20	-	-	-	-
<b>Total Revenue: ACT 57</b>		<b>17,486</b>	<b>20,900</b>	<b>20,900</b>	<b>20,900</b>
Expenditures:					
29-00-000-000	<b>SEWER - ACT 57 FUND</b>	-	-	-	-
29-00-429-200	<b>OTHER EXPENSES</b>	-	-	-	-
29-00-429-994	2008 Future Conveyance	20,374	25,000	25,000	25,000
29-00-429-995	reimb-tapping fee-resolution 20	-	-	-	-
29-00-429-996	Transfers	-	-	-	-
<b>Total Expenses: ACT 57</b>		<b>20,374</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>

# Cain Township

2015 Budget

Account Description		2013 Acutal	2014 Bud	2014 Fcst	2015 Bud
		-	-	-	-
Revenues:					
30-10-351-300	Interest Earnings	889	850	850	850
30-10-364-129	Capital Revenues - Contribution	-	-	-	-
30-10-380-100	Miscellaneous Revenue	-	-	-	-
30-10-387-100	Revenue - Contributions	-	-	-	-
30-10-392-031	Transfer From Sewer Reserve	-	-	-	-
30-99-999-999		-	-	-	-
<b>Total Revenue: Sewer Capital</b>		<b>889</b>	<b>850</b>	<b>850</b>	<b>850</b>
Expenditures:					
30-00-000-000	SEWER CAPITAL FUND	-	-	-	-
30-00-429-200	OTHER EXPENSES	-	-	-	-
30-00-429-301	PAWC Treatment	-	410,000	-	410,000
30-00-429-312	Consultant-Eng/Legal	-	-	-	-
30-00-429-509	Act 537	-	-	-	-
30-00-429-511	DARA Capital Projects	-	-	-	-
30-00-429-514	Capacity Agreement	-	-	-	-
30-00-429-913	Construction Projects	-	-	-	-
30-00-492-033	Transfer to Sewer Capital Equip	-	-	-	-
30-00-493-960	Contingency	-	10,000	10,000	10,000
<b>Total Expenses: Sewer Capital</b>		<b>-</b>	<b>420,000</b>	<b>10,000</b>	<b>420,000</b>
Revenues:					
31-10-351-300	Interest Earnings	995	200	200	200
31-99-999-999	Loan Repayment-Fire Truck	-	55,000	-	55,000
<b>Total Revenue: Sewer Reserv</b>		<b>995</b>	<b>55,200</b>	<b>200</b>	<b>55,200</b>
Expenditures:					
31-00-000-000	SEWER RESERVE FUND	-	-	-	-
31-00-429-200	OTHER EXPENSES	-	10,000	10,000	10,000
31-00-429-788	Fire Truck-Loan	-	500,000	-	500,000
31-00-492-030	Transfer to Sewer Capital	-	-	-	-
31-99-005-008	Transfer to Sewer Operating	-	-	-	-
<b>Total Expenses: Sewer Reser</b>		<b>-</b>	<b>510,000</b>	<b>10,000</b>	<b>510,000</b>

# Cain Township

2015 Budget

Account Description		2013 Acutal	2014 Bud	2014 Fcst	2015 Bud
Revenues:					
33-10-351-301	Sewer Cap. Equip Interest	1,502	1,480	1,480	1,480
33-10-380-100	Miscellaneous Income	-	-	-	-
33-10-380-101	Contributions from Developers	30,000	30,000	30,000	30,000
33-10-392-008	Transfer from Sewer Operating	148,444	51,625	51,625	51,625
33-10-392-029	Transfer From Act 57 Fund	20,384	25,000	25,000	25,000
33-10-392-099	Transfers & Grants	-	-	-	-
<b>Total Revenue: Sewer Capital</b>		<b>200,330</b>	<b>108,105</b>	<b>108,105</b>	<b>108,105</b>
Expenditures:					
33-00-429-000	WASTEWATER COLLECT & T	-	-	-	-
33-00-429-900	SEWER EQUIPMENT PURCH/	-	-	-	-
33-00-429-921	Equipment Purchase	300			
33-00-448-000	SEWER PROJECT EXPENSES	-	-	-	-
33-00-448-364	Municipal Pump Station-CIP	(105)	25,000	25,000	25,000
33-00-448-365	Fisherville Rd/CVS Sewer Exter	-	-	-	-
33-00-493-960	Contingency				
33-00-448-366	Depreciation Expense-2011	-	-	-	-
33-00-820-000	DEPRECIATION EXPENSE	-	-	-	-
33-00-820-080	Depreciation expense	150,903	-	-	-
<b>Total Expenses: Sewer Capita</b>		<b>151,098</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>



# **Caln Township 2015 Proposed Budget Capital Funds**

- **Capital Reserve Fund**
- **Open Space Fund**
- **Capital Bond Fund**
- **Equipment Fund**



**Open Space – Pasture at Griffith Farm**

**SMALL PROJECT FUND (19)**

	Amount	Revised 2015
REVENUES Fund 19		
Interest Earnings	\$ 200	\$ 200
Regional Grants/Contributions	\$ 104,500	\$ 104,500
Bridge Grant	\$ -	\$ -
Gas Company-Columbia	\$ 200,000	\$ 200,000
Comprehensive Plan--County Grant	\$ 37,500	\$ 37,500
Insurance Reimburse-PW	\$ 12,000	\$ 12,000
Contributions/Impact Fees	\$ 10,000	\$ 10,000
Verizon Tower Rent	\$ 24,000	\$ 24,000
Transfers	\$ -	\$ -
<b>Total Revenue: Capital Reserve</b>	<b>\$ 388,200</b>	<b>\$ 388,200</b>
FUND BALANCE 1/1/2015	\$ 65,000	\$ 65,000
Total Available	\$ 453,200	\$ 453,200

	Project Cost	Revised
<b>Small Project Expenditures</b>		
SP-1 Osborne Bridge--Grant Project	\$ 35,000	\$ 35,000
SP-2 Griffith Farmhouse file storage	\$ 12,000	out
SP-3 Building Improvements-Locks	\$ 5,000	\$ 5,000
SP-4 Lights- Police & Admin-LED	\$ 42,000	out
SP-5 TCDI-Net \$1,000	\$ 105,500	\$ 105,500
SP-6 Comp Plan Update-Net \$12,500	\$ 50,000	\$ 50,000
SP-7 Columbia Gas-Expenses-Net \$190000	\$ 10,000	\$ 10,000
SP-8 Chester County GIS	\$ 5,000	\$ 5,000
SP-9 Park Improvements	\$ 10,000	\$ 10,000
SP-10 Park West Shed (insurance revenue)	\$ 42,000	\$ 42,000
SP-11 Sidewalks--Annual Project	\$ 15,000	\$ 15,000
SP-12 Building Demolitions (2)	\$ 40,000	\$ 20,000
Add Generators from GF	\$ 130,000	\$ 27,000
Computers	\$ 12,000	\$ 12,000
Police Car Cameras from (GF)		\$ 10,000
Contingency		\$ 10,000
<b>TOTAL</b>		<b>\$ 356,500</b>
<b>Balance</b>		<b>\$ 96,700</b>

## Proposed 2015 Capital Spending

Budget

### General Fund

Bond Payment	\$	334,694
Fire truck Loan	\$	55,000
subtotal	\$	389,694

### Capital Fund (19)

Osborne Bridge--Grant Project	\$	35,000
Building Improvements-Locks	\$	5,000
TCDI-Net \$1,000	\$	105,500
Comp Plan Update-Net \$12,500	\$	50,000
Columbia Gas-Expenses-Net \$190000	\$	10,000
Chester County GIS	\$	5,000
Park Improvements	\$	10,000
Park West Shed (insurance revenue)	\$	42,000
Sidewalks--Annual Project	\$	15,000
Building Demolitions (2)	\$	20,000
Generators	\$	27,000
Computers	\$	12,000
Police Car Cameras	\$	10,000
Contingency	\$	10,000

### **2013 Bond Fund**

G.O. Carlson Blvd East Pavement	\$	105,000
Fisherville	\$	102,000
Humpton	\$	510,125
G.O. Carlson /Bondsville Intersection	\$	175,000
Bondsville Road Pedestrian Bridge	\$	210,000
ARLE Incident Management	\$	51,423

### Wastewater

PAW East End Trunk Line (30)	\$	410,000
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### Liquid Fuels

Paving/Resurfacing	\$	80,000
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# Cain Township

2015 Budget

Account Description		2013 Acutal	2014 Bud	2014 Fcst	2015 Bud
<b>Revenues:</b>					
19-10-351-300	Interest Earnings	253	250	100	200
19-10-355-749	Regional Grants/Contributions	35,496	-	-	-
19-10-355-750	Bridge Grant	146,509	-	30,000	-
19-10-355-751	Verizon Cell Tower Rent	-	-	-	24,000
19-10-355-754	Gas Company-Columbia	-	-	-	200,000
19-10-355-752	TCDI/Donations/Grants	-	-	-	104,500
19-10-355-753	Comprehensive Plan Update	-	-	-	37,500
19-10-355-755	Insurance Reimburse-PW	-	-	30,513	12,000
19-10-387-838	Contributions/Impact Fees	-	10,000	-	10,000
19-10-391-939	Sale of Used Equipment	-	-	-	-
19-10-392-001	Transfer From General Fund	100,000	-	-	-
19-10-392-018	Transfer from Capital Bond Fun	-	-	-	-
<b>Total Revenue: Capital Reser</b>		<b>282,258</b>	<b>10,250</b>	<b>60,613</b>	<b>388,200</b>
<b>Expenditures:</b>					
19-00-402-221	Phone Upgrade-in GF-Bldg	-	-	-	-
19-00-402-921	Capital Equipment-Generators-5 yrs-\$27K	-	-	-	27,000
19-00-409-601	Building Improvements-Server	-	-	157	12,000
19-00-409-601	Building Improvements-Locks	-	-	-	5,000
19-00-409-601	Lights- Police & Admin-LED-\$42-delay	-	-	-	-
19-00-409-602	TCDI-Net \$1,000	-	-	-	105,500
19-00-409-603	Comp Plan Update-Net \$12,500	-	-	-	50,000
19-00-409-604	Columbia Gas-Expenses-Net \$190K	-	-	-	10,000
19-00-410-200	Police Camera's	-	-	-	10,000
19-00-410-924	Police Grants	-	-	-	-
19-00-414-315	Consulting Serv	-	-	-	-
19-00-414-320	Chester County GIS	3,600	5,000	5,000	5,000
19-00-414-612	Valley Run Project	-	-	-	-
19-00-414-925	Planning Grants(Econ Study)	-	-	-	-
19-00-414-939	NPDES	-	5,000	5,000	-
19-00-430-200	ROADS OTHER EXPENSES	-	-	-	-
19-00-430-601	Park West Shed	-	-	-	42,000
19-00-430-901	GO Carlson Blvd. - Access Driv	-	-	-	-
19-00-430-902	Sidewalks	10,151	15,000	15,000	15,000
19-00-430-927	Traffic Signals	38,000	-	-	-
19-00-430-928	Other Projects	11,210	10,000	17,496	-
19-00-430-929	Grant projects	-	-	7,198	-
19-00-430-930	TEA-21-2008 Sidewalk Project	-	-	-	-
19-00-454-730	Contingency	-	-	-	10,000
19-00-454-931	Park Improvements	67,955	-	-	10,000
19-00-454-940	Osborne Bridge-accident repair	1,467	-	12,755	-
19-00-493-000	Osborne Bridge- Grant Project	154,683	27,500	37,105	35,000
19-00-493-960	Demolition of Condemned Prop	-	-	-	20,000
<b>Total Expenses: Capital Rese</b>		<b>287,066</b>	<b>72,500</b>	<b>99,711</b>	<b>356,500</b>
End Cash				65,000	96,700



# Cain Township

2015 Budget

Account Description		2013 Acutal	2014 Bud	2014 Fcst	2015 Bud
Revenues:	CAPITAL BOND FUND	-	-	-	-
18-10-351-300	Interest Earnings	78	100	1,500	1,000
18-10-351-301	Interest - PLGIT	0	-	-	-
18-10-351-302	Interest - New 2013 Bond Fund	3,001	-	-	-
18-99-999-999	New Bond Proceeds & Premium	5,224,160	-	-	-
18-10-354-001	Bondsville/Lincoln Multimodal Funding Grant				
18-10-354-002	ARLE-Incident Management				290,084
18-10-354-003	ARLE-Adaptive System				
18-10-333-000	GO Carlson Blvd East				
18-10-334-000	Fisherville Road				
18-10-335-000	Bondsville Rd Corridor				
18-10-336-000	Humpton				
18-10-337-000	Barley Sheaf overlay				
<b>Total Revenue: Capital Bond</b>		<b>5,227,239</b>	<b>100</b>	<b>1,500</b>	<b>291,084</b>

# Cain Township

2015 Budget

Account Description		2013 Acutal	2014 Bud	2014 Fcst	2015 Bud
Account Id	Account Description	2013 Fcst	2014 Bud	2014 Fcst	2015 Bud
Expenditures:					
18-00-000-000	<b>CAPITAL BOND FUND</b>				
18-00-400-000	Bond Payments-Principal old is:	3,502,446			
18-00-408-318	Valley Run Project	-	60,000	-	-
18-00-409-318	Ingleside Capital	-			
18-00-430-914	Bondsville Ped Bridge	-			
18-00-430-930	Humpton Road	-	950,000	-	-
18-00-430-931	Roads and Stormwater(2007 bo	76,410			
18-00-430-951	North Bailey Sheaf Pipe Replac	-			
18-00-454-950	Design for Traffic Solution	-			
18-00-454-951	Brandywine Homes HUD CTCF	-			
18-00-492-009	Transfer to Golf fund	-			
18-00-492-019	Transfer to Capital reserve Fun	-			
18-00-493-960	Contingency	-			
18-00-610-000	<b>GO Carlson Blvd East Pavement Analysis</b>				
18-00-610-001	Geotechnical Pavement Analysi	2,250.00			
18-00-610-002	Exploratory Analysis	3,373.00			
18-00-610-003	Survey			5,200	
18-00-610-004	Drainage Design			6,250	
18-00-610-005	Bidding/QA/QC			2,000	5,000
18-00-610-006	Construction				100,000
18-00-611-000	<b>Fisherville Rd Slope Repair</b>				
18-00-611-001	Fisherville Survey	1,634.00			
18-00-611-002	Fisherville Geotechnical & Desi	10,850.00			
18-00-611-003	Fisherville Rd-Bidding/QA/QC	770.00		2,000	2,000
18-00-611-004	Fisherville- Construction				100,000
18-00-612-000	<b>Bondsville Rd Corridor Improvement Projec</b>				
18-00-612-001	Bondsville Concept Plan	6,722.00			
18-00-613-000	<b>Humpton Road</b>	<b>1,850</b>			
18-00-613-001	Humpton/Bondsville Realignment Analysis				
18-00-613-002	Drainage Improvements Plans &	7,867.00		3,086	
18-00-613-003	NPDES Permitting	0.00			8,000
18-00-613-004	Drainage Design Plans		34,500	5,000	14,500
18-00-613-005	Alt. Analysis-Pipe System Alt			1,841	
18-00-613-006	Geotechnical Pavement Analysis			5,920	
18-00-613-007	Bidding/QA/QC			2,000	5,000
18-00-613-008	Construction				438,750
18-00-613-009	Contingency				43,875
18-00-614-000	<b>Paving &amp; Stormwater Projects</b>		<b>100,000</b>	-	-
18-00-614-001	Barley Sheaf Rd Overlay 2013	14,205.00			
18-00-615-000	<b>GO Carlson/Bondsville Road Intersection Improvement</b>				
18-00-615-001	Evaluation				-
18-00-615-002	Survey				-
18-00-615-003	Design				-
18-00-615-004	Construction				175,000
18-00-616-000	<b>Bondsville Road Pedestrian Bridge</b>				
18-00-616-001	Survey				10,000

# Cain Township

2015 Budget

Account Description		2013 Acutal	2014 Bud	2014 Fcst	2015 Bud
18-00-616-002	Geotechnical				10,000
18-00-616-003	Design/Permitting				40,000
18-00-616-004	Construction				150,000
18-00-617-000	<b>Lincoln Highway Traffic Signals</b>		<b>40,000</b>	<b>20,000</b>	-
18-00-617-001	Bondsville/Lincoln Equipment Upgrades				
18-00-618-000	<b>ARLE-Incident Management</b>		<b>150,000</b>		
18-00-618-001	Signal, Poles, Equipment-322 Signal				30,000
18-00-618-002	Fiber Connection-322 Signal				4,545
18-00-618-003	Fiber Connection-Reeceville Road				12,878
18-00-618-004	Equip (3 cameras, battery back up, mod-Reeceville				4,000
<b>Total Expenses: Bond Fund</b>		<b>3,628,377</b>	<b>1,334,500</b>	<b>53,297</b>	<b>1,153,548</b>

# Cain Township

2015 Budget

Account Description		2013 Acutal	2014 Bud	2014 Fcst	2015 Bud
<b>EQUIPMENT REPLACEMENT FUND</b>					
Revenues:					
34-10-345-090					
34-10-351-300	Interest Earnings	318	300	300	300
34-10-391-939	Sale of Equipment	-	3,000	3,000	3,000
	PaDEP Grant-Chipper				36,000
34-10-392-001	Transfer From General Fund	128,000	125,000	125,000	105,000
<b>Total Revenue: Equipment Repla</b>		<b>128,318</b>	<b>128,300</b>	<b>128,300</b>	<b>144,300</b>
Expenditures:					
34-00-000-000 EQUIPMENT FUND					
34-00-410-921	Police Capital Equipment	26,342	30,000	22,000	22,000
34-00-430-200	OTHER EXPENSES	-	-	-	-
34-00-430-921	Capital Equip-Continuing Lease	27,250	60,000	60,000	60,000
34-00-430-931	tar pot	33,510			
CS	Chipper-80% PaDEP grant	-	-	-	45,000
34-00-430-931	Recycling/Composting Impr.	-	-	-	-
34-00-493-000	CONTINGENCIES	-	-	-	-
34-00-493-200	Codes Car	-	15,000	15,000	-
34-00-493-960	Contingency	-	-	-	-
<b>Total Expenses: Equipment Repla</b>		<b>87,102</b>	<b>105,000</b>	<b>97,000</b>	<b>127,000</b>

# Caln Township

2015 Budget

Account Description		2013 Acutal	2014 Bud	2014 Fcst	2015 Bud
<b>Revenues:</b>					
32-10-351-300	Interest Earnings	44	40	40	40
32-10-387-400	Contributions - Deposits	20,000	25,000	25,000	25,000
32-10-395-105	Prior Year Refunds	-	-	-	-
<b>Total Revenue: Open Space</b>		<b>20,044</b>	<b>25,040</b>	<b>25,040</b>	<b>25,040</b>
<b>Expenditures:</b>					
32-00-000-000	OPEN SPACE FUND	-	-	-	-
32-00-454-200	OPEN SPACE OTHER EXPEN	-	-	-	-
32-00-454-998	Transfer to Debt Service	25,000	25,000	25,000	25,000
<b>Total Expenses: Open Space</b>		<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>



**Caln Township  
2015 Proposed Budget  
Golf Fund  
(Ingleside Golf Club)**



# Caln Township

# 2015 Budget

Account Description		2013 Acutal	2014 Bud	2014 Fcst	2015 Bud
				29,873	295
Revenues:					
09-10-342-100	Cart Rentals	98,937	103,538	95,000	104,573
09-10-351-300	Interest Earnings	7	-	-	-
09-10-367-100	Seasonal Passes Sold	18,912	17,000	18,500	19,000
09-10-367-101	Greens Fees	464,329	474,355	445,000	476,450
09-10-367-102	Driving Range	32,325	30,000	29,500	32,000
09-10-367-103	Merchandise Sales Non Taxabl	15,852	20,000	19,000	20,000
09-10-367-104	Junior Clinic	2,217	5,000	3,800	5,000
09-10-367-105	Ghin Handicap Service	1,295		1,200	1,200
09-10-367-106	Food - Drinks Taxable	21,106	25,000	21,000	23,000
09-10-367-107	Gift Certificates	(234)	1,500	1,500	1,500
09-10-367-108	Cash Drawer Over/Under	(247)	-	650	-
09-10-367-109	Food - Drinks Non Taxable	34,042	30,000	36,000	35,000
09-10-367-110	Merchandise Sales Taxable	27,180	28,000	27,000	28,000
09-10-367-112	Advertising/Signs	-	3,000	2,000	2,000
09-10-367-113	Club Repair	669		-	
09-10-380-100	Other Income Untaxable	5	-	-	-
09-10-380-105	Cigars - Taxable	2,305	3,000	1,500	2,000
09-10-367-115	Awards Redeemed			(1,500)	(2,000)
09-10-367-116	Rain Checks Redeemed			(900)	(1,000)
09-10-392-001	Transfer from Gen'l Fund & Mis	-	-	-	-
09-10-392-018	Transfer from Bond Fund	-	-	-	-
09-10-395-105	Prior Year Refunds	-	-	-	-
09-99-999-999	FUND BALANCE APPROPRIA	-	-	-	-
<b>Total Revenue: Golf</b>		<b>718,700</b>	<b>740,393</b>	<b>699,250</b>	<b>746,723</b>



# Cain Township

2015 Budget

Account Description		2013 Acutal	2014 Bud	2014 Fcst	2015 Bud
Expenditures:					
09-00-000-000	GOLF COURSE EXPENSES				
09-00-452-000	GREENS EXPENSES				
09-00-452-100	SALARY GREENS				
09-00-452-101	Salary Greens	95,012	95,558	95,761	98,634
09-00-452-120	Greens Overtime	4,939	4,000	4,000	4,000
09-00-452-150	Salary Greens Part - time	64,937	62,000	60,000	62,000
09-00-452-170	BENEFITS	-	-	-	
09-00-452-179	Benefits, other	21,923	25,000	22,000	22,000
09-00-452-180	PA Sales Tax Due	(72)	-	16	
09-00-452-202	Education/Dues	1,185	2,500	1,500	2,000
09-00-452-206	Clothing/Uniforms	55	200	100	200
09-00-452-211	Eqmt. Supplies	2,225	4,000	1,500	3,500
09-00-452-213	Small Items/drug tests	143	250	-	250
09-00-452-322	Cell Phones	718	1,000	750	750
09-00-452-352	Electric / Gas	13,767	16,000	13,000	15,000
09-00-452-401	Vehicle Fuel/Oil	19,211	18,000	18,000	18,000
09-00-452-402	Vehicle Maintenance/Tires	3,540	8,000	3,000	6,000
09-00-452-501	Equipment repairs	7,580	8,000	8,500	8,000
09-00-452-710	Chemicals	32,514	32,000	34,000	30,000
09-00-452-715	Fertilizer, Top Dressing, Seed	20,681	22,000	23,000	24,000
09-00-452-913	Grounds Maint. & Repairs	10,372	11,000	11,000	11,000
09-00-452-999	General Expense	1,416	3,000	3,000	3,000
09-00-453-100	SALARY PRO SHOP	-	-	-	-
09-00-453-101	Salary Pro Shop	46,719	32,000	45,000	45,000
09-00-453-120	Pro Shop Overtime	12	-	-	
09-00-453-150	Pro Shop Part - Time	58,996	77,381	48,000	65,000
09-00-453-170	BENEFITS	-	-	-	
09-00-453-179	Benefits	33,337	25,000	29,000	30,000
09-00-453-205	Dues/licenses	1,960	1,500	2,000	2,000
09-00-453-206	Clothing/Uniforms	-	500	-	500
09-00-453-211	Office Supplies	1,964	2,000	2,637	2,000
09-00-453-213	Credit Costs/Fees	9,056	7,500	8,653	7,500
09-00-453-221	Computers	800	1,000	1,016	1,000
09-00-453-322	Telephone	3,867	3,000	3,500	3,500
09-00-453-341	Advertising	959	1,500	900	1,000
09-00-453-401	Vehicle Fuel/Oil	2,533	2,500	2,500	2,500
09-00-453-460	Food Items	26,734	26,000	28,000	28,000
09-00-453-501	Repair Equipment	-	500	-	500
09-00-453-504	Minor Equipment	294	1,000	250	1,000
09-00-453-601	Building Maint	5,567	3,500	2,500	3,000
09-00-453-913	Capital Expenses	3,175	2,000	500	1,500
09-00-453-997	Junior Clinic	454	500	581	750
09-00-453-998	Clinics	-	500		
09-00-453-999	General Expense	2,036	3,000	2,500	3,000
09-00-455-921	Golf Carts	8,454	9,000	27,000	9,000
09-00-456-921	Range Expenses	3,937	4,000	3,700	4,000
09-00-457-211	Merchandise	36,308	30,000	32,000	32,000

# Cain Township

2015 Budget

Account Description		2013 Acutal	2014 Bud	2014 Fcst	2015 Bud
09-00-457-212	Promotions	-		-	
09-00-457-213	Club Repair	440		450	
09-00-458-913	Capital Items	78	35,000	22,000	39,783
09-00-472-190	Principal/Interest	36,778	144,856	144,856	144,856
09-00-472-191	Lease Interest	-	-	-	
09-00-486-331	Liability Insurance	5,000	5,000	5,000	9,000
09-00-487-420	Taxes	-	-	-	-
09-00-489-000	OTHER EXPENSES	-	-	-	
09-00-489-840	Depreciation	-	-	-	
09-00-493-000	CONTINGENCIES	5,701	-	-	
09-00-493-960	Contingency	-	2,000	2,000	2,000
<b>Total Expenses: Golf</b>		<b>595,303</b>	<b>733,245</b>	<b>713,670</b>	<b>746,723</b>
<b>Net Income/(Loss):</b>		<b>123,397</b>	<b>7,148</b>	<b>(14,420)</b>	<b>0</b>



# Caln Township 2015 Proposed Budget Solid Waste Fund



# Caln Township

2015 Budget

Account Description		2013 Acutal	2014 Bud	2014 Fcst	2015 Bud
Revenues:	20 new units per year-up to 400				
20-10-351-300	Interest Earnings	333	300	300	300
20-10-355-020	State Grant -Act 101	48,199	48,000	49,008	49,500
20-10-355-021	Hazardous Waste Grant	-	1,500	1,520	1,600
20-10-355-022	State Grant -Carts			183,000	
20-10-364-120	Sanitation Fee Current	864,771	880,000	880,000	880,000
20-10-364-125	Sanitation Current Penalty	11,403	9,500	5,000	9,500
20-10-364-140	Sanitation Fee Prior	184,631	150,000	150,000	150,000
20-10-364-145	Sanitation Fee Prior Yr Penalt	4,866	5,000	5,000	5,000
20-10-364-500	Sanitation Fee Liens	84,522	65,000	65,000	66,300
20-10-364-510	Sale of Carts-All		500		500
20-10-364-851	Recycle Material Marketing				15,000
20-10-364-850	Misc. Recycle Rev.	2,942	2,000		500
<b>Total Revenue: Solid Waste</b>		<b>1,201,667</b>	<b>1,161,800</b>	<b>1,338,828</b>	<b>1,178,200</b>
Expenditures:					
SOLID WASTE FUND					
20-00-427-101	Solid Waste Salary	32,089	63,195	63,195	73,024
20-00-427-179	Solid Waste Benefits, other	8,269	24,639	24,639	25,140
20-00-427-211	Supplies				2,000
20-00-427-221	Computers-Edmunds				2,500
20-00-427-312	Legal		2,500	2,500	2,500
20-00-427-314	Audit Fee's-20%		4,000		4,000
20-00-427-321	Postage	6,580	8,700	8,500	8,500
20-00-427-364	Yard Waste Collection			19,000	25,000
20-00-427-365	Contractor Expenses	762,276	627,750	625,000	632,000
20-00-427-368	Tipping Fees	244,442	253,150	230,000	230,000
20-00-427-369	Hazardous Waste		1,500	3,500	5,500
20-00-427-980	Current Year Refund	-	-	-	-
20-00-427-999	General Expense	1,983	3,000	3,000	3,000
20-00-492-001	Management Fee	67,380	67,380	67,380	68,000
	Toter Replacement-\$500/10 yr				75,000
20-00-492-002	Administration-Debt Service	-	90,000	267,173	-
20-00-820-080	Excluded- Depreciation	-	-	-	-
<b>Total Expenses: Solid Waste</b>		<b>1,123,019</b>	<b>1,145,814</b>	<b>1,313,887</b>	<b>1,156,163</b>
Net Income/(Loss):		38,238	15,986	24,941	22,037
Beg. Cash Balance				132,155	
End. Cash Balance				157,096	179,133





# Caln Township 2015 Proposed Budget Other Funds

- **Street Light Fund**
- **Escrow Fund**
- **Self Fund**
- **Highway Aid Fund**



# Cain Township

2015 Budget

Account Description		2013 Acutal	2014 Bud	2014 Fcst	2015 Bud
<b>Revenues:</b>					
02-10-300-100	Street Light Current	30,094	32,000	32,000	32,000
02-10-300-110	Street Light Current Penalty	457	400	460	460
02-10-300-200	Street Light Prior	150	-	-	-
02-10-300-210	Street Light Prior Penalty	15	-	-	-
02-10-300-300	Barley Sheaf Farm Street Light	11,105	8,800	8,800	8,800
02-10-300-500	Street Light Liens	2,850	2,400	2,400	2,400
02-10-351-300	Interest Earnings	35	50	50	50
02-10-380-100	Misc	34	-	-	-
02-10-392-001	Transfer from General Fund	8,500	8,800	8,800	9,000
02-99-999-999	FUND BALANCE APPROPRIA	-	-	-	-
<b>Total Revenue: Street Light</b>		<b>53,240</b>	<b>52,450</b>	<b>52,510</b>	<b>52,710</b>
<b>Expenditures:</b>					
02-00-000-000	STREET LIGHT FUND				
02-00-434-314	Legal/Bill Collection				
02-00-434-321	Postage	-	-	-	-
02-00-434-352	Electricity	40,396	44,000	43,710	43,910
02-00-434-353	Electricity-Barley Sheaf Farms	8,542	8,500	8,800	8,800
02-00-434-602	Supplies	-	-	-	-
02-00-434-605	Refund Prior Year	-	-	-	-
<b>Total Expenses: Street Ligl</b>		<b>48,938</b>	<b>52,500</b>	<b>52,510</b>	<b>52,710</b>



# Cain Township

# 2015 Budget

Account Description		2013 Acutal	2014 Bud	2014 Fcst	2015 Bud
<b>Revenues:</b>					
		-	-	-	-
10-10-351-300	Interest Earnings	674	750	750	750
10-10-351-301	BRANDYWINE HOSPITAL INT	57	60	60	-
10-10-361-320	Escrow Deposits	165,191	200,000	-	150,000
<b>Total Revenue: Escrow</b>		<b>165,922</b>	<b>200,810</b>	<b>810</b>	<b>150,750</b>
<b>Expenditures:</b>					
10-00-000-000	ESCROW FUND				
10-00-489-200	OTHER EXPENSES	-	-	-	-
10-00-489-801	Escrow Expenses	-	200,000	75,000	150,000
<b>Total Expenses: Escrow</b>		<b>-</b>	<b>200,000</b>	<b>75,000</b>	<b>150,000</b>
<b>Revenues:</b>					
		-	-	-	-
12-10-351-300	Interest Earnings	317	400	400	400
12-10-392-001	Transfer From General Fund	10,000	12,000	12,000	12,000
12-10-392-008	Transfer From Sewer Operating	1,000	1,000	1,000	1,000
12-10-395-105	Prior Year Refunds	-	-	-	-
12-99-999-999	FUND BALANCE APPROPRIA	-	-	-	-
<b>Total Revenue: Self Fund</b>		<b>11,317</b>	<b>13,400</b>	<b>13,400</b>	<b>13,400</b>
<b>Expenditures:</b>					
		-	-	-	-
12-00-000-000	SELF FUND	-	-	-	-
12-00-486-200	INSURANCE - OTHER EXPEN	-	-	-	-
12-00-486-293	Insurance - Unemployment Con	4,724	3,000	4,500	3,500
12-00-486-291	Insurance - Dental	500	-	1,000	1,000
12-00-486-294	Insurance Deductible	-	2,000	1,000	1,000
12-00-486-960	Contingency	-	-	-	-
12-00-487-415	Post Retirement Health	12,027	15,000	13,000	11,000
<b>Total Expenses: Self Fund</b>		<b>17,251</b>	<b>20,000</b>	<b>19,500</b>	<b>16,500</b>

# Cain Township

2015 Budget

Account Description		2013 Acutal	2014 Bud	2014 Fcst	2015 Bud
<b>Liquid Fuels Fund</b>					
Revenues:					
35-10-351-300	Interest Earnings	479	250	250	250
35-10-355-020	Liquid Fuels Tax	275,105	265,448	296,903	316,808
35-10-395-100	Refunds	-	-	-	-
<b>Total Revenue: Liquid Fuels</b>		<b>275,584</b>	<b>265,698</b>	<b>297,153</b>	<b>317,058</b>
Expenditures:					
35-00-000-000	HIGHWAY AID FUND				
35-00-430-	STREETS				
35-00-430-100	SALARIES				
35-00-430-101	Salary	30,000	30,000	30,000	50,000
35-00-430-120	Overtime	24,299	30,000	30,000	40,000
35-00-430-200	OTHER EXPENSES	-	-	-	-
35-00-430-504	Minor Equipment	-	-	-	-
35-00-430-508	Major Equipment	-	-	-	-
35-00-432-716	Snow & Ice Removal	46,853	40,000	52,319	40,000
35-00-433-618	Traffic Signal Repair	5,218	12,000	30,000	25,000
35-00-433-619	Traffic Signal Electricity	3,199	4,000	3,500	4,000
35-00-433-620	Street Sign Repair	3,839	3,000	3,500	3,500
35-00-434-622	Street Lights	13,411	14,000	12,000	12,000
35-00-436-626	Storm Sewers	6,135	7,000	8,000	8,000
35-00-438-613	Road Maintenance	238,161	60,000	60,000	100,000
35-00-438-614	Bridge Maintenance	375	2,000	3,000	2,000
35-00-438-615	Lines Maintenance/Striping	16,324	12,000	14,000	16,000
35-00-439-911	Construction - Roads	-	100,000	20,000	80,000
<b>Total Expenses: Liquid Fuels</b>		<b>387,815</b>	<b>314,000</b>	<b>266,319</b>	<b>380,500</b>



# **Caln Township**

## **2015 Budget**

### **Department Heads**

**Administration.....Gregory E. Prowant, Twp. Manager**

**Community Services.....Tony Scheivert, Assistant  
Township Manager**

**Code Enforcement.....Andy Reczek, Director**

**Engineer.....Jeffrey W. McClintock, P.E.**

**Finance.....Karen Wertz, CPA , Director**

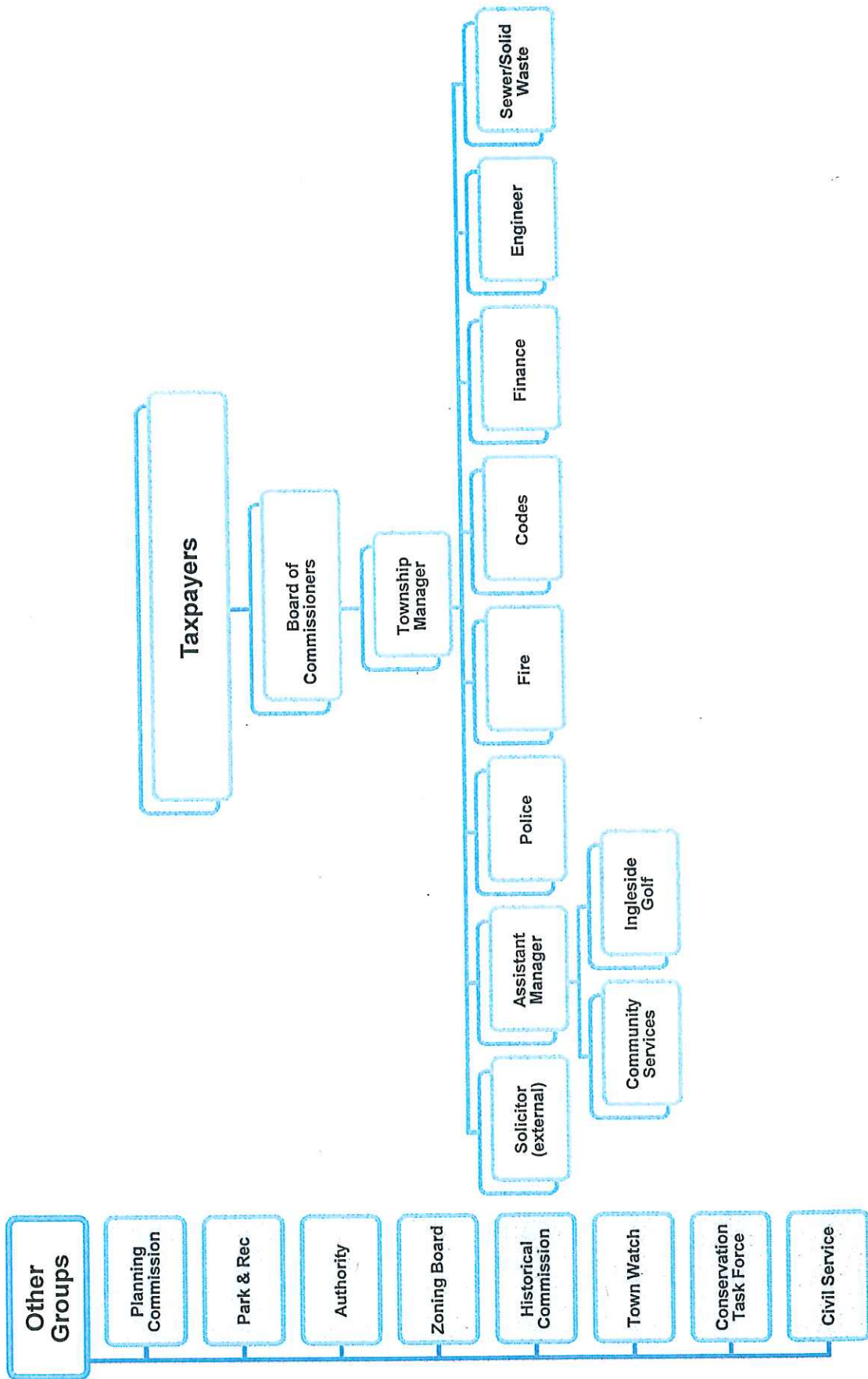
**Business Office Manager.....Bonita Smith**

**Ingleside Golf.....Chris Ward, General Manager**

**Police.....Joseph Elias, Chief**

**Wastewater Operations.....Scott Gill, Director**

# ORGANIZATION CHART



## Full-Time Authorized Positions By Department

<u>Department</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>Budget 2015</u>
Administration	2	2	2	2	1	1	1	2
Buildings	1	1	1	1	1	1	1	1
Code Enforcement *	5	5	5	4.5	4.5	4.5	4.5	4.5
Fire *	1	1	1	1.5	1.5	1.5	1.5	1
Engineering	2	2	2	2	2	2	2	2
Executive	1	1	1	1	1	1	1	1
Finance	3	3	3	3	2.5	3	3	2.5
Golf Club - Greens	2	2	2	2	2	2	2	2
Golf Club - Pro Shop	2	2	1	1	1	1	1	1
Community Services	11	10	11	11	10	10	10	10
Police	22	22	22	20	19	19	19	19
Wastewater	5	5	5	5	5	5	5	5
<b>Total</b>	<b>57</b>	<b>56</b>	<b>56</b>	<b>54</b>	<b>50.5</b>	<b>51</b>	<b>51</b>	<b>51</b>

\* Code employee is no longer allocated to fire.



# 2015 Budget Plan

## Community Services Department

### 015 Activities:

1. Continue Road Maintenance Program – pave Osborne Road, Moore Road and repair intersection of Magnolia and GO Carlson
2. Improve service to residents
3. Continue successful chipping program
4. Work on new road survey and storm water survey
5. Improve vehicle replacement plan
6. Continue to Upgrade Storm Sewer System (Repair/Replacement of 20 to 40 storm inlets)
7. Continue Sidewalk expansion throughout Township
8. Assist with Golf Course building repairs – roof on old cart barn – possible new retaining wall at hole #10
9. Seal with tar pot at least three more plow areas

### Milestone/Deadlines:

1. Have all crew members LTAP Road Scholar certified by 12/31/15
2. Have equipment service schedule in place by 3/15/15

### Equipment Needs:

1. Paint Machine
2. Brine Application Equipment

### Long-term Needs/Objectives:

1. Possible addition to buildings to accommodate new equipment – 24 x 28 two story standalone garage
2. Replace or expand salt shed

## 2015 Budget Goals and Objectives

### Ingleside Golf Club

**Mission:** To provide a quality golf experience to the residents of Caln Township and the surrounding communities at an affordable price.

### 2014 Activities:

1. Continue to maintain the course at a high level
2. Increase marketing presence with information gathered from new POS system
3. Increase rounds of play
  - a. Increase senior and junior play – two age groups that Ingleside appeal to because of length and cost

### Equipment Needs:

3. Replace Golf Cart Fleet

### Long-term Needs/Objectives:

3. Have a continuous cart path around course by 2018  
Develop plan for Pro Shop with possible expansion of food offerings
4. Develop plan for the Tee on #10 and #12 green



# Police Department - 2015 Budgetary Plan

## 2015 Goals and Objectives

- Improve campus/township security & workplace safety
  - Install card access system at township building
  - Install silent alarm system at township building (lobby and meeting room)
  - Install 5 cameras to township building; 3 exterior, 2 interior
- Improve patrol and public safety, operational and administrative efficiency, and mitigate liability
  - Install in-car video cameras in 6 patrol vehicles
- Improve patrol fleet and reduce costs associated with vehicle maintenance
  - Replace 2 high mileage patrol vehicles with 1 new all-wheel drive vehicle to keep maintenance costs below the \$14K budgeted amount, and reduce spending by \$11K/per year over the next 3 years by eliminating a vehicle from the fleet
- Promote crime and drug prevention and awareness programs for the public
  - Conduct Lethality Assessment Program (LAP) training for all officers through a train-the-trainer program to provide immediate help for high-danger victims
  - Participate in Narcotics Overdose & Prevention Education (NOPE) training, with partnering agencies, at CASH
  - Host National Night Out event
  - Conduct D.A.R.E training at Caln Elementary
  - Promote crime awareness through effective use of social media
- Conduct increased crime and drug enforcement efforts along Lincoln Highway in the west end of the township to promote public safety and economic development
  - Reduce Part 1 and Part 2 crime by 10%
  - Educate business owners and employees on crime prevention measures
  - Pursue anti-graffiti campaign
  - Conduct selective traffic enforcement and anti-crime efforts
  - Leverage multi-agency partnerships

## 2014 Accomplishments Based on Goals and Objectives

- Strive for continuous improvement in efficiency and effectiveness of operations.
  - Implementation of Police Office Scheduling System (POSS)
  - Replaced 2 high mileage patrol vehicles with 1 all-wheel drive vehicle
- Effectively utilize and manage our personnel resources to promote traffic safety, prevent and solve crimes, and reduce overtime costs.
  - Utilization of POSS system for OT management
  - Administered civil service exam to create eligibility list for entry level police officers

- Improve the quality of life through effective policing, targeted enforcement, and public awareness.
  - National Night Out
  - Developed program for reducing theft from vehicles
  - Prescription drop-off box in lobby available to public
  
- Continue to improve and promote school safety programs for our children and victimization prevention programs for our seniors.
  - D.A.R.E.
  - Personal safety and financial security measures for seniors
  - Bike safety awareness at Community Day
  - Sergeant Parkinson received N.O.P.E. certification training
  - Sergeant Bernard participated in "Response to Violent Intruder" training for CASD administrators, staff and students
  
- Utilize technology to better identify and define areas of interest to concentrate available resources in order to address identified problems.
  - Utilized social media to identify criminals and alert public to criminal activity
  - Utilized ALERT system to develop crime mapping for internal use and Town Watch
  - Utilized ALERT system to address crime related issues at CCIU and CASD
  
- Maximize working relationships with our regional partners and stakeholder groups to reduce crime.
  - Partnered with DA's Office, County Sheriff's Department, state and local police departments to locate and apprehend violent criminals
  - AMTRAK Rail Safe (partnership with AMTRAK security)
  - National Take-Back Event (partnered with CVS)
  
- Evaluate equipment and equipment purchasing plans to mitigate long term issues associated with repair and replacement cost.
  - Identified minor equipment replacement needs and implemented a replacement plan
  
- Improve facility safety and security.
  - Replaced A/V recording system in interview room through funding from DA's Office
  - Replaced DVR and added security cameras to interior and exterior of building
  - Implemented CJIS security requirements
  - Records security – transferred from farm house to secure storage facility

### **Long Term Goals**

- Continue to evaluate minimal staffing levels to ensure officer safety and public safety needs are met.
  - Evaluate anti-crime unit proposal
  
- Pennsylvania Law Enforcement Accreditation
  - Initiated the process and assigned accreditation manager

# 2015 CODE ENFORCEMENT

## Goal and Objectives

- Enforce the Caln Township Codes with firmness and fairness while being respectful to all those involved.
- Code staff shall continue to gain expertise in the field of code enforcement through the programs offered by the International Code Council and local agencies.
- Implement strategies needed to obtain a higher ISO rating over the next two years by increasing code enforcement policies.
- Continue to follow the legal guidelines established by the Municipalities Planning Code for all zoning related matters.
- Develop inter-department procedures needed to handle matters that cross departmental lines; i.e. warrants, tax and utility delinquencies, sewer allocation, storm water management and Edmunds software.
- Develop methods and procedures needed to streamline the municipal approval process while maintaining transparency.
- Assist in revising our Zoning code in a way to help developers and property owners achieve maximum property potential while achieving a positive result for the Township.
- Continue moving towards a paperless filing system by using DocStar to its fullest potential.
- Assist the Manager with Fire Department related matters

### Code Department Achievements

- Positive Labor and Industry Accessibility audit
- Positive ISO rating
- Developed communication with business & property owners through the Western Lincoln Highway committee
- Assisted with providing positive communication with the Fire Department
- Assisted individuals with interest in developing properties
- Served on the Executive Board of the Western Chester County Regional UCC Building Appeals Board
- Implementation of the Building Permits/Code Enforcement Edmunds software system for Code Enforcement tracking.

## 2015 BUDGETARY PLAN ENGINEERING DEPARTMENT

**Mission:** The Engineering Department provides technical expertise and management support to the Board of Commissioners and the Township Manager in the administration and construction of roadway and utility infrastructure projects for both capital improvement and privately funded residential and commercial development activities. The Department takes pride in ensuring that compliance to construction specifications, standards and policies, are carefully monitored and enforced throughout the plan development, review, and construction operations of all projects. The Department is also responsible for the operation and maintenance of the traffic signal systems for the Township, including overall system management, upgrades, and complaint troubleshooting. Also, the Department is responsible for the computer network for the entire Township, including overall system management, software and hardware implementation, and troubleshooting.

### **2015 Activities:**

- Continue to coordinate the engineering and infrastructure activities of the Township.
- Continue to coordinate the Planning Commission activities of the Township.
- Continue to review all Subdivision and Land Development, Conditional Use, and Special Exception applications for their compliance with the Township Code.
- Continue to coordinate and manage engineering consultants for their involvement with land development project reviews and construction.
- Implement the comprehensive stormwater management ordinance revision in accordance with the Chester County Act 167 Plan.
- Continue to coordinate the information technology needs of the Township.
- Continue the initiatives and programs with respect to compliance with the state adopted Municipal Storm Water Regulations.
- Continue to coordinate and manage the Automated Red Light Enforcement Grant activities.
- Continue to coordinate and manage the Osborne Road Bridge Replacement Project.
- Continue with and further develop the database information that comprises the Townships Geographical Information System (GIS).
- Continue to manage Township's traffic signal system and analyze the system timings to ensure the system is achieving optimum operating conditions.
- Continue to coordinate and manage drainage projects in cooperation with the Community Services Department.
- Continue the implementation of the concepts contained in the Community Rating System program with FEMA for floodplain activities.
- Continue to evaluate the Township's infrastructure needs and update capital project listing.
- Continue to seek out alternative funding opportunities to assist the Township with the capital projects.

- Continue to coordinate and manage the pavement markings throughout the Township.
- Continue to coordinate and manage the various capital bond projects.

### **Milestones/Deadlines:**

- Develop a standardized process for review, permitting, inspection, and administration associated with the new stormwater management requirements as part of ACT 167.
- Implement the traffic signal improvements associated with the Automated Red Light Enforcement Grant Project awarded in 2013.
- Construct the Osborne Road Bridge Replacement Project in 2015.
- Develop a revised capital project plan for use in the 2016 budget process.
- Continue to implement and manage the new NPDES MS4 Permit.
- Prepare and submit the CRS application to FEMA.
- Implement the traffic signal improvements associated with the Automated Red Light Enforcement Grant Project awarded in 2014.
- Seek funding sources for stormwater projects.
- If directed by the Board, coordinate and facilitate a stormwater focus group to assist in evaluating our needs for current and future stormwater needs of the Township.

### **Equipment Needs:**

- Computer upgrades.

### **Long Term Needs/Objectives:**

- Reinststitute the GIS position in the Department.
- Implement an incident management program for our traffic signal system.
- Conduct a stormwater financing assessment to evaluate needs for current and future NPDES MS4 permit compliance, infrastructure upgrades, and other stormwater management related items. From the assessment, goal is to justify need for sustained financing rather than a project by project funding process.
- Implement a stormwater utility or similar alternative to assist with funding repairs, upgrades, and overall maintenance to the stormwater infrastructure in the Township.

## 2015 FINANCE DEPARTMENT Goals and Objectives

- Review property and casualty insurance options for potential cost savings to the Township. The Township is currently spending \$175,000 per year on insurance with 8% increases over the past 3 years.
- Implement departmental cross training on Payroll, Quarterly Reporting, Trash & Sewer Billing, Accounts Payable and Escrow responsibilities.
- **Audit:** Prepare all required audit schedules, year-end accruals, balance sheets, income statements for all 17 funds by April.
- **Banking:** Evaluate options for banking automation such as e-payments on both accounts payable and accounts receivables. Work with Edmunds to evaluate on-line bill pay options.
- **Outsource Trash & Sewer Billing & Collections:** Evaluate options and present to the Board options to have the Trash & Sewer invoices created and collections via an outside vendor.

### **2014 Accomplishments:**

- **STAFFING**-The Finance department has covered the Finance office with no receptionist for the majority of the year. The finance office handles the majority of incoming calls, pavilion rentals, ticket sales plus all invoices payments for Trash/Sewer, real estate, lights, and codes.
- **BANKING**-Worked with DNB to automate over 6,000 on-line bill checks per year. The current process requires manual data entry into our system. The new process enables the Township to receive electronic files which will be automatically uploaded into the system. The Finance staff has worked throughout the year with DNB to fix banking issues and to streamline the on-line pay function.
- **AUDIT** -The Audit of the General Fund, Municipal Authority and Pension Funds were completed by June and presented to the BOC in July. This was 2 months earlier than the prior year.
- **DELINQUENT TRASH & SEWER**-The finance department mailed out 608 delinquent trash and sewer notices to residents in October and collected over \$60,849.
- **DELINQUENT REAL ESTATE**-The finance department mailed out 317 delinquent real estate notices to residents in October and collected over \$24,848.
- **BOND DISCLOSURE AND RATING REVIEW**- Completed the required disclosure process for the Township's new Bond. Worked with the S&P review board to answer their financial questions to ensure we maintain our AA rating.
- **SHORT & LONG TERM DISABILITY & Workers Compensation Claims**- The Finance department spent a significant amount of time on discussing, researching and implementing workman's compensation and disability claims for 4 employee's in 2013. Each step of the claim must be reviewed and approved by Mutual of Omaha.

## 2015

# Department of Wastewater Operations Activities, Milestones and Needs

**Mission:** To provide a high level of sanitary sewer maintenance services to the Wastewater Collection System in the most safe, efficient and cost effective manner, with a dedication and concern for the health, safety and welfare of the residents and businesses of Caln Township.

### 2015 Activities:

1. Continue successful I&I Maintenance Program in addition to Sump Pump Reduction Program. Targeting the DARA service area with a goal of reducing an additional 10%/150,000 gallons per day system wide.
2. Continue to improve and maintain existing sewer service to residents to minimize disruptions in services.
3. Continue successful line cleaning and televising program, with a goal of 55,000' in line cleaning, and with the addition of the portable camera system we will be able to televise the main line to look for structural integrity and detect sump pump connections.
4. Continue training opportunities and distribution of informational safety materials for crew which will provide a safer work environment for employees and residents in Caln Township.
5. Continue evaluating ways for the Authority to extend sewer service into existing neighborhoods with on-lot systems in the most cost effective way, with a goal of completing the Blackhorse Hill Area Sewer Extension project.
6. Continue to work with the Authority to establish a 5-year improvement program (CIP), to assist in planning and financing future capital needs.
7. Continue to work with the Authority solicitor and engineer on new developments and planning module reviews for CTMA wastewater related items. These reviews are key to obtaining a system with long term serviceability and future ease of maintenance, in addition to providing future accessibility to existing neighborhoods with on-lot systems.
8. Provide support to the Caln Township Municipal Authority, and attend monthly meetings.
9. Continue providing assistance and support to the CTMA Board, solicitor and engineer for the Municipal Pump Station project, Blackhorse Hill Area sewer extension project and CSI sewer extension project as outlined in their Conditional Use order.
10. Continue assisting the Highway Department with cleaning of storm sewers.
11. Assist Finance Department in handling concerns related to consumption billing for commercial accounts. The Wastewater Department will continue to review the usage of commercial accounts to ensure they are compliant with permits (EDU's) issued.
12. Continue updating GASB to include Departmental assets.
13. Provide immediate and efficient service to all sewer related emergency calls.
14. Continue to look into ways to utilize new technology to increase effectiveness and efficiency.
15. Continue to DocStar current and prior year files.
16. Continue to research available grants.
17. Continue to support trash and recycling programs. Coordinate with hauler to provide resolution to customer service issues. Oversee residential recycling cart program. Track commercial recycling data and compile for County and State reporting and grant related purposes.

### 2015 Milestones:

Chapter 94 Report submitted to DARA	February 2015
Recycling Performance Report Submission to County	March 2015
Anticipated Kings Grant Pump Station/Offsite Sewer Dedication	Spring 2015
2016 Yearly Budget submitted to CTMA	August 2015
Anticipate Construction Blackhorse Hill Area Sewer Extension	Summer-Fall 2015
Anticipate Construction Dogwood & Scott Sewer Extension (CSI)	Summer-Fall 2015
Recycling Performance Grant Submission to State	September 2015
Commercial Recycling Report mailing	December 2015

### Longterm Needs:

1. Continue to research funding for the Municipal Pump Station Project.





# **Caln Township 2015 Proposed Budget**

## **Supplemental Information**

# PRINCIPAL TAXPAYERS 2014

<b>Taxpayer</b>	<b>Assessed Value</b>	<b>% of Total Assessed Valuation</b>
COATESVILLE HOSPITAL CORP	\$ 19,623,580	2.8%
FIRST MONTGOMERY TOWNHOME	10,850,000	1.6%
500 MEADOWLAKE DRIVE	8,822,290	1.3%
AMT-FMP FAIRWAYS	7,770,000	1.1%
CALN VILLAGE	6,613,410	0.9%
THORNDALE WEST LP	4,354,450	0.6%
GIANT THORNDALE STORE LP	4,240,000	0.6%
EXELON GENERATION CO LLC	3,103,080	0.4%
STRATFORD INCOME PROPERTIES LP	2,845,160	0.4%
KOHL'S THORNDALE STORE LP	2,822,000	0.4%
Top 10 Taxpayers	\$ 71,043,970	10.2%
Total Caln Township Assessed Valuation:	\$ 697,992,433	

## TOP EMPLOYERS

<b>EMPLOYER</b>	<b>Count</b>
VETERANS ADMINISTRATION	968
COATESVILLE HOSPITAL CORP	710
HANDI-CRAFTERS, INC	413
CHESTER COUNTY INTERMEDIATE UNIT	381
COATESVILLE AREA SCHOOL DISTRICT	309
GIANT FOOD STORES LLC	228
ST MARTHA MANOR	214
DOWNINGTOWN AREA SCHOOL DISTRICT	188
KOHL'S DEPARTMENT STORES INC	127
KMART CORPORATION	103
CATHOLIC HEALTHCARE SERVICES	101
SDH SERVICES EAST LLC	96
MCDONALD'S CORPORATION	95
BOARD OF COMMISSIONERS OF CALN	89
VERIZON CORPORATE SERVICES GROUP INC	88

# Demographics

- Caln Township is a Township of the First Class.
- The 9.0 square mile community is primarily residential with a business district of approximately 200 small retail businesses
- 2010 census
  - Population 13,817 16% change since year 2000
  - Avg. hh size 2.51
  - Avg. hh income \$74,227
  - Total Households 5,396 hh's
- Median Age 38.5
- Over Age 65 11%
- Under Age 18 21%
- Family Income Below \$50,000 30%
- Families Below Poverty Level 7%
- Median HH Income \$74,227

# Cain Township Fund Structure

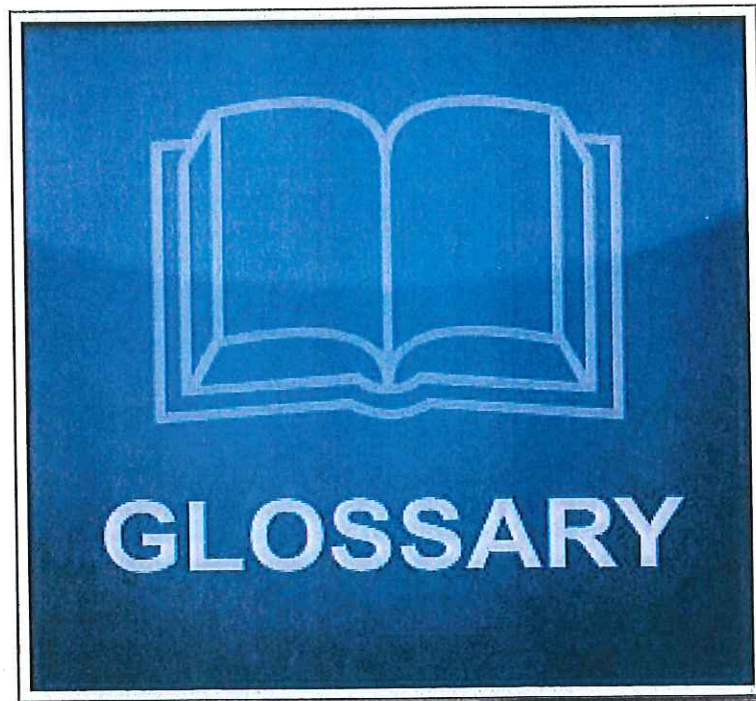
Fund Title	Fund #	Fund Type	Major Revenue Sources	Major Services Provided
General	1	General Operating Fund	Real Estate Taxes Earned Income & LST Grants/Pension Aid Licenses & Permits Fines/ordinance violations	Police & Fire Public Works/Engineering Parks & Recreation Code Enforcement Administration & Finance
Street Light	2	Special Revenue Fund	Street Light Tax	Streets Lights in various neighborhoods
Sewer Operating*	8	Enterprise Fund	Sewer fee charged to residents and businesses	Sanitary Sewer Service
*Cain Township Municipal Authority Fund				
Golf	9	Enterprise Fund	Greens Fees, Cart Rentals Merchandise Sales	18 Hole Golf Course, Driving Range & Pro Shop/Concession
Escrow	10	Fiduciary	Developer's Deposits	Inspections/Engineering/Legal & Plan Review
Self	12	Internal Service	Transfers from other funds	Post Retirement Health Benefit Unemployment Compensation
Capital Bond	18	Capital Projects Fund	Proceeds from sale of bonds	Infrastructure Improvements
Capital Reserve	19	Capital Reserve Fund	Developer's Fees Transfers from other funds	Infrastructure Improvements Acquisition of Fixed Assets
Solid Waste	20	Enterprise Fund	Trash Fee	Collection and disposal of solid waste and recyclables
Sewer Capital	30	Capital Reserve Fund	Transfers from other Funds	Capital Construction Costs & Capacity Agreements
Sewer Reserve	31	Capital Reserve Fund	Transfers from other Funds	Reserve for Capital Items
Open Space	32	Capital Reserve Fund	Developer's Fees	Acquisition of Land to be used as Open Space
Equipment Fund	34	Internal Service	State Grants Transfers from Other Funds	Acquisition of vehicles & heavy equipment
Highway Aid	35	Special Revenue Fund	Share of State Gasoline Tax	Snow Plowing, Road Maintenance & Traffic Signal and Street Lights

TAXING AUTHORITY - FIRST CLASS TOWNSHIPS

TAX	LIMIT	2013 RATES
Real Property Tax		
General Purposes	30 mills	2.808 mills
Local Services Tax	\$52	\$52
Earned Income Tax	1%	0.5%: Note 0.5% is also imposed by school district
Real Estate Deed Transfer	1%	0.5%: Note 0.5% is also imposed by school district
Mercantile-Wholesale	1.0 mills	Not Levied
Mercantile-Retail	1.5 mills	Not Levied
Business Privilege	No Limit	Not Levied
Occupation	Flat \$10, or unlimited millage on assessed value of occupation	Not Levied
Per Capita	\$10 each adult	Not Levied
Amusement	10% on admission price	4%
Mechanical Device	No limit on devices providing amusement	Not Levied
Sign Tax	No limit of signs for display or advertising	Not Levied
Lease Rental	5% of lease of tax exempt real estate	Not Levied



# **Calm Township 2015 Proposed Budget Glossary**



## **GLOSSARY OF KEY TERMS**

**ACCRUAL BASIS OF ACCOUNTING:** The basis of accounting in which revenues are recognized when they are earned and expenses are recognized when they are incurred.

**ACT 247:** Procedure established by state, requiring municipality to forward any land development, subdivision or zoning changes to Chester County Planning Commission.

**ACT 537:** Caln Township Official sewage facilities plan.

**APPROPRIATION:** A legal authorization granted by the Township Board of Commissioners to make expenditures and to incur obligations for the purposes specified in the annual budget appropriation ordinance. An appropriation is limited in amount and to the time in which it may be expended.

**ASSESSED VALUATION:** The valuation set upon real estate by the county tax assessor as the basis for levying ad valorem real estate taxes.

**ASSETS:** Property owned by the Township which has a monetary value.

**AUTHORITY:** A government or public agency created to perform a single function or a restricted group of related activities. An authority may be completely independent of other governments or be partially dependent upon other governments for its financing or the exercise of certain powers.

**BASIS OF ACCOUNTING:** A term used to refer to when revenues, expenditures, expenses, and transfers are recognized in the accounts and reported in the financial statements. The county's Governmental Fund Types utilize the modified accrual basis of accounting. The Proprietary Fund utilizes the accrual basis of accounting.

**BOND:** A written promise to pay a specified sum of money at a specified future date along with periodic interest paid at a specified rate. Bonds are typically sold to finance long-term debt.

**BUDGET:** The plan of financial operation for each calendar year estimating proposed expenditures and the proposed means of financing them. Upon approval by the Commissioners, the budget appropriation ordinance is the legal basis for expenditures during the budget year.

**BUDGET GAP:** The amount that budgeted expenditures exceed budgeted revenue, indicating a drawdown of fund balance, also referred to as a budget deficit.

**CAPITAL PROJECT FUND:** The fund used to account for financial resources to be used for the acquisition or construction of capital assets.

**DEBT SERVICE:** Scheduled payments of principal and interest on long and short term debt.

**DEPRECIATION:** (1) Expiration of the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence; (2) That portion of the cost of a capital asset which is charged as an expense during a particular period.

**EXPENDITURES:** Where accounts are kept on the modified accrual basis of accounting, the cost of goods received or services rendered whether cash payments have been made or not.

**FISCAL YEAR:** The 12-month period that begins with the first day of any particular month and ends on the last day of the 12<sup>th</sup> month to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations. The township's fiscal year begins January 1<sup>st</sup>.



## **GLOSSARY OF KEY TERMS**

**FIXED ASSETS:** Long-lived tangible assets obtained or controlled as a result of the past transactions, events or circumstances. Fixed assets include: buildings; building improvements; machinery and equipment; infrastructure; land and land improvements. In the private sector, these assets are referred to most often as property, plant and equipment.

**FRINGE BENEFITS:** Expenditures for benefits made on behalf of employees. These benefits include health and dental insurance, life insurance, disability insurance, retirement, FICA and Medicare, prescriptions, vision care, unemployment compensation insurance and workers compensation insurance.

**FUND:** A fiscal and accounting tool with a self-balancing set of accounts to record revenue and expenditures.

**FUND BALANCE:** The excess of a fund's assets over its liabilities. A negative fund balance is sometimes called a deficit. A positive fund balance is sometimes called a surplus. A portion of the Township's General Fund estimated actual ending fund balance may be reappropriated as a source of funds to balance the following year's budget. It is the Township's updated budgetary policy to maintain a General Fund balance at a minimum of twelve percent of average annual revenue of the three previous fiscal year.

**GASB:** Government Accounting Standards Board which is the authoritative accounting and financial reporting standard-setting body for state and local governments.

**GASB 34:** The Governmental Accounting Standards Board Statement No. 34, Basic Financial Statements - and Management's Discussion and Analysis – for State and Local Governments which is the governmental financial reporting model that incorporates business accounting methods into municipal statements.

**GENERAL FUND:** A governmental fund used to account for all financial resources not required to be accounted for elsewhere by legal, contractual or administrative requirement. The General Fund is the main operating fund of the township.

**GENERAL OBLIGATION BONDS:** Bonds whose repayment is backed by the full faith and credit of the government issuing them.

**GENERALLY ACCEPTED ACCOUNTING PRINCIPALS (GAAP):** Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity. The primary authoritative body on the application of GAAP to governments is the Government Accounting Standards Board.

**GRANT:** A contribution of assets (usually cash) by one governmental unit or other organization to another. Typically, these contributions are made to local governments from State and Federal governments. Grants are usually made for specified purposes.

**INTERIM TAX BILL:** An interim tax bill is generated by increasing the improvement assessment due to new construction. The bill covers the period from completion of construction through the end of the tax year.

**LOCAL SERVICES TAX (LST):** A tax on individuals for the privilege of engaging in an occupation in Caln Township. The LST is \$52 per year and is imposed on anyone who earns \$12,000 or more in a year. The Township collects the full tax due and remits a pro-rated share (\$5) of the tax collected, less collection expenses, to Coatesville Area School District.

**MILL:** One one-thousandth of a dollar of assessed value.

## **GLOSSARY OF KEY TERMS**

**MILLAGE:** Rate used in calculating taxes based upon the value of property, expressed in mills per dollar of property value.

**MISSION STATEMENT:** Provides a clear presentation of a department's function or mandate. A good Mission Statement answers who the stakeholders are, why the program is needed and what services are provided.

**MODIFIED ACCRUAL BASIS:** The basis of accounting under which expenditures are recorded at the time liabilities are incurred and revenue is recorded when received in cash or when measurable and available. Revenue in the General Fund, Capital Projects Fund, Highway Aid Fund, and Special Revenue Fund are accounted for on a modified accrual basis.

**PENSION CONTRIBUTION:** The amount paid into a pension plan by an employer pursuant to actuarial calculations of the required amount to fund future benefits.

**REVENUE:** Funds received by the Township as income, including tax payments, license and permits, fees for specific services, departmental earnings, receipts from other municipalities, fines, forfeitures, grants, contributions, reimbursed expenses and investment income.

**REVENUE ESTIMATE:** A formal estimate of how much revenue will be earned from a specific revenue source for some future time period.

**SERVICES:** (1) Professional or technical expertise purchased from external sources. (2) Output provided taxpayers by township departments.

**SINGLE AUDIT:** An audit performed in accordance with the Single Audit Act and Office of Management and Budget (OMB) Circular A-133, Audits of State and Local Governments. The Single Audit Act requires governments to have one audit performed to meet the needs of all Federal grantor agencies.

**SOLID WASTE FEE:** An annual fee charged for solid waste collection and disposal services.

**SURPLUS:** Annual revenue exceeds annual expenditures of a fund, creating an increase in fund balance.

**TAX LEVY:** The total amount to be raised by Township real estate taxes.

**TAX RATE:** The amount of tax stated in terms of a unit of the tax base. For example, one mill represents \$1 of tax per \$1,000 of assessed value.

**TAXES:** Compulsory charges levied by the Township for the purpose of financing services performed for the common benefit of citizens.

**TMACC:** Transportation Management Association of Chester County

**UNDESIGNATED FUND BALANCE:** Undesignated General Fund balance is defined as those financial resources available for spending and therefore not reserved for specific purposes such as encumbrances.

**USER FEE (USER CHARGE):** The payment of a fee for direct receipt of a public service by the party benefiting from the service.