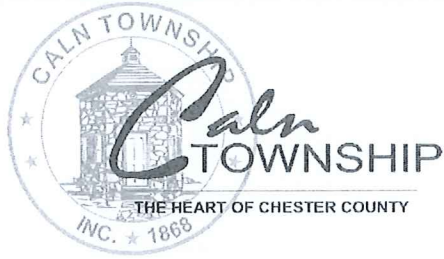


Caln Township 2019 Budget

Manager's Letter
Budget Summary
General Fund
Fire Fund
Golf Fund
Solid Waste Fund
Sewer Funds
Capital Funds



To: Board of Commissioners

From: Kristen Denne, ICMA-CM
Township Manager

RE: Introduction of 2019 Budget

Date: November 29, 2018

It is my pleasure to present the 2019 Fiscal Budget for Caln Township. The budget is balanced between use of real estate taxes, fees for service and use of previous surplus. The Township has been fortunate in recent years and the imposition of the tax increase in 2017 has led the Township successfully through the last couple budget cycles and allowed for the Township to build a surplus and complete additional capital projects. It is the hope of staff that through fiscal restraint the Township can maintain its current millage of 4.058, which includes the Fire Tax, for several more years. There are additional residential and commercial developments in the pipeline that can assist in keeping the budget current with inflation.

Special Funds

The Caln Township Municipal Authority did not increase rates for the 2019 Fiscal Year. They have a budget overage projected in their operating fund for 2019. This overage was due to wet weather that has incurred additional fees from DARA to process. The Municipal Authority Board did not feel that an increase was necessary because this increase occurred due to an unusual amount of rain this past year and this should not be considered a regular operational cost.

The Solid Waste Fund will be imposing a \$12 increase due to the increase in the most recently bid contract. Recyclables have caused the marketing of materials to increase and thus an increase cost of disposal and collection.

Capital Fund Items

Listed in this section are the Capital Items that are being funded in the 2019 Budget. All items are identified with cost and a description of how the project will be paid for. Several items are being funded through past surplus. Those items include the Fisherville Bridge, Farmhouse Structural Analysis and Golf Course House Demolition.

<u>Item</u>	<u>Cost</u>	<u>Funding Source</u>
2019 Ford Escape - Police	\$ 26,000	Equipment Fund - Capital Lease
2019 Ford SUV - Police (including camera)	\$ 47,000	Equipment Fund - Capital Lease
2020 Peterbilt 348 Dump Truck w/ Plow	\$ 157,315	Equipment Fund - Capital Lease
Replace Dump Body - F550	\$ 10,000	Equipment Fund - Cash
Digital Message Sign - Municipal Building	\$ 20,000	Capital Reserve Fund - Cash
Zoning Ordinance Review and Update	\$ 50,000	Capital Reserve Fund - Cash
Painting/Carpet Tiles - Municipal Building	\$ 15,000	Capital Reserve Fund - Cash
Finish LED Replacement - Municipal Building	\$ 10,000	Capital Reserve Fund - Cash
Structural Analysis - Barn and Farmhouse	\$ 50,000	Capital Reserve Fund - Cash
Demolish Golf Course House	\$ 50,000	Capital Reserve Fund - Cash
Upgrade Lighting Package on Fire Rescue/Pumper	\$ 15,000	Fire Equipment Fund
Fisherville Road Bridge	\$ 350,000	Capital Reserve Fund - Cash
Sand Rake	\$ 13,300	Golf Fund - Capital Lease
Golf Simulator	\$ 3,000	Golf Fund - Cash
Seal Parking Lot and Repaint Lines - Golf Course	\$ 2,000	Golf Fund - Cash
Repair Bridges - Golf Course	\$ 3,000	Golf Fund - Cash
Various Park Improvements	\$ 72,014	General Fund - Cash
Road Program	\$ 325,000	Liquid Fuels - Cash

Assessed Value

There has been very limited increase in the assessed value of the Township in this past year. In 2018 the Township was assessed at roughly \$720.8 Million and increased to \$727.6 in 2019. The limited increase in value only resulted in \$27,000 of additional Real Estate Revenue. This hopefully illustrates how crucial it is to keep a steady stream of development and progress within the Township in order to maintain the level of services currently being provided.

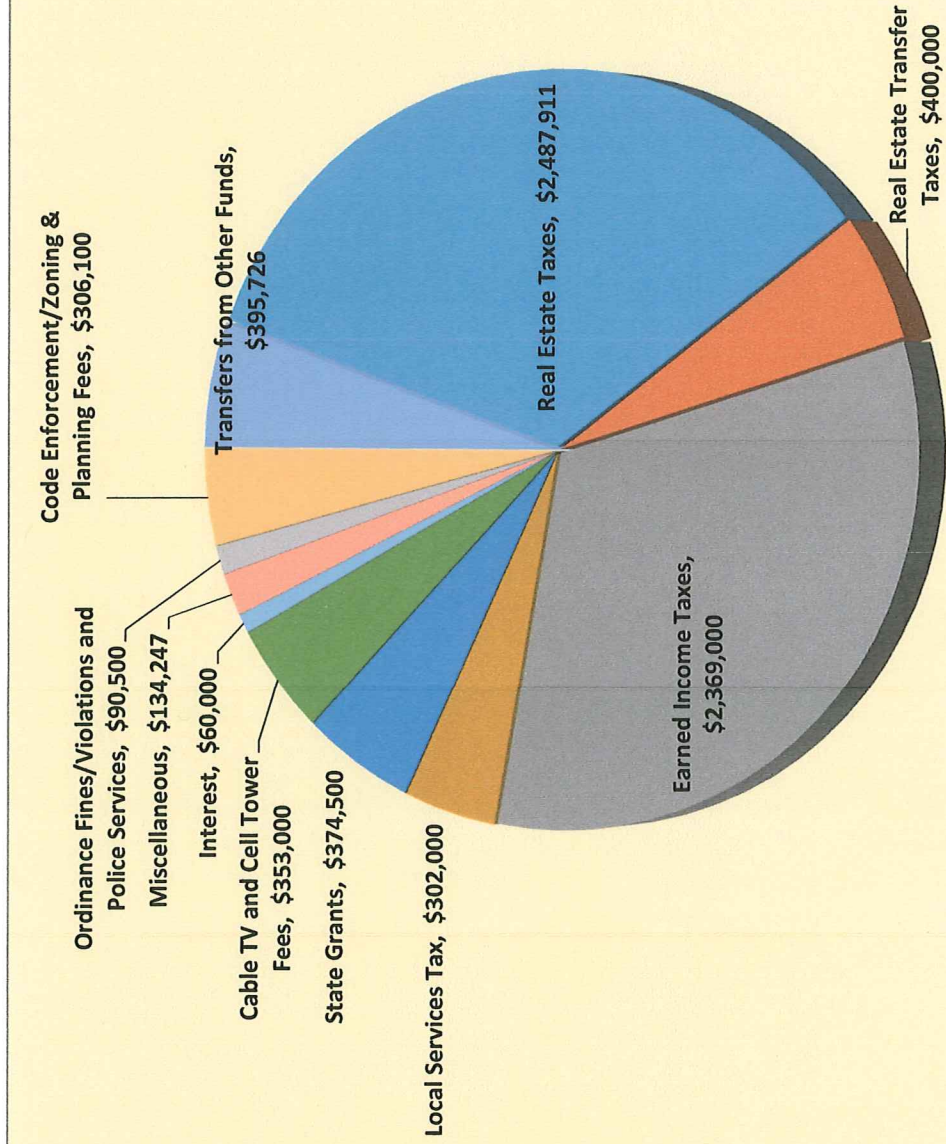
Attached to this document is a PowerPoint presentation that I will present more details regarding some of the trends that are defining the expenditures and operations of the Township. It is a pleasure and honor to be able to work in Caln Township and I look forward to answering any questions or concerns that the Board of Commissioners or residents may have regarding the 2019 Fiscal Budget.

2019 Proposed Budget - Fund Summary

Fund	Fund Balance	2018 Projected		Appropriated	Projected	2019 Budget		Estimated
	12/31/2017 (audited)	Revenue	Expenditures	Fund Balance	Fund Balance 12/31/2018	Revenue	Expenditures	Fund Balance 12/31/2019
Township								
1 General	3,008,568	7,326,715	6,784,861	(470,000)	3,080,421	7,272,984	7,224,129	3,129,275
2 Street Light	7,702	45,525	48,100		5,127	45,777	49,552	1,352
3 Fire	7,229	427,437	452,842		(18,176)	431,725	413,537	11
9 Golf	(72,887)	494,897	591,231		(169,222)	647,526	647,526	(169,222)
10 Escrow	570,887				570,887			570,887
12 Self Insurance	117,413	14,300	24,730		106,983	21,200	23,000	105,183
18 Bond	94,022	1,200	7,898		87,324	1,200	88,524	(0)
19 Capital Reserve	51,427	125,950	223,140	470,000	424,237	186,069	605,615	4,691
20 Solid Waste	723,532	1,303,559	1,245,969		781,122	1,301,575	1,335,712	746,985
21 Solid Waste Equipment	446,287	68,597	71,101		443,783	76,250	-	520,033
31 Fire Equipment	192,478	101,400	-		293,878	88,000	15,000	366,878
32 Open Space	115,623	1,000	25,000		91,623	750	25,000	67,373
34 Equipment Fund	303,840	182,119	251,243		234,716	213,300	266,794	181,222
35 Liquid Fuels Fund	209,476	431,633	624,351		16,758	429,580	444,520	1,818
37 Community Day/National Night Out	-	19,650	17,585		2,065	45,000	25,000	22,065
	5,775,595	10,524,332	10,350,467	-	5,949,460	10,715,936	11,138,909	5,526,487
Authority								
8 Sewer Operating	2,083,522	2,471,318	2,452,288		2,102,552	2,541,220	2,640,550	2,003,222
29 Sewer Tapping Fee	205,755	313,456	-		519,211	1,223,219	1,300,000	442,430
33 Sewer Equipment/Infrastructure	7,857,389	313,879	82,697		8,088,570	2,490,063	1,640,313	8,938,321
	10,146,665	3,098,653	2,534,986		10,710,333	6,254,502	5,580,862	11,383,973

**Caln Township
2019 Budget
General Fund – Revenues**

2019 Budget General Fund Revenue

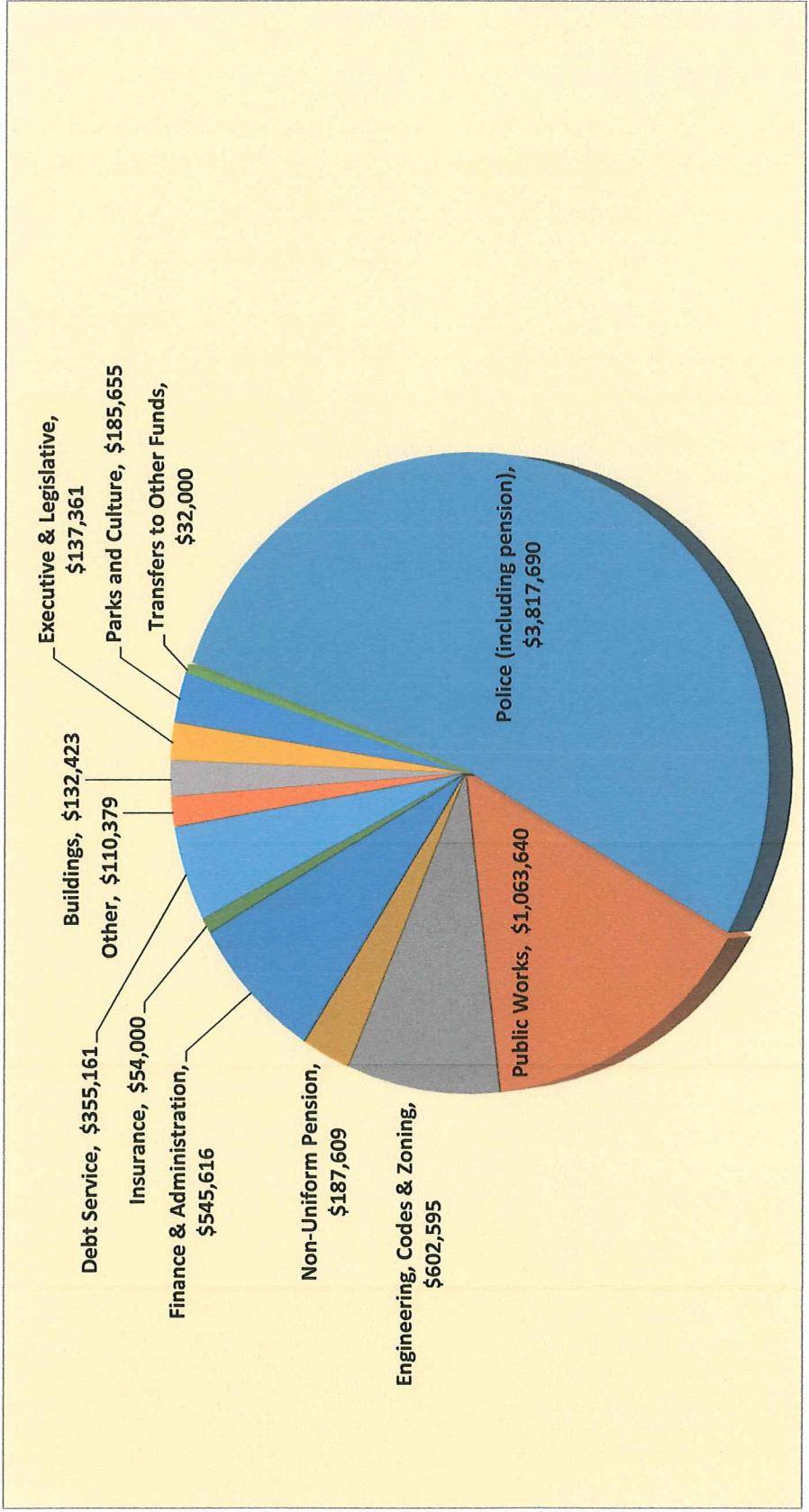


2019 Budget Detail

Account Number	Account Description	2017 Actual (audited)	2018 Budget (as amended)	2018 Projected	2019 Proposed Budget
GENERAL FUND - REVENUES					
01-10-300-100	Real Estate Tax / Current	2,372,348	2,383,929	2,381,915	2,406,911
01-10-300-110	Real Estate & Interim Tax Penalty	8,030	13,000	5,865	6,000
01-10-300-200	Real Estate Tax / Prior	-	-	-	-
01-10-300-500	Real Estate Tax/ Lien-Delinq	49,471	60,000	55,000	50,000
01-10-300-600	Real Estate Tax Interim	18,268	25,000	20,000	25,000
01-10-300-620	Real Estate Interim Tax Prior	366	-	-	-
01-10-310-150	Real Estate Transfer Tax	625,989	375,000	425,000	400,000
01-10-311-250	Earned Income Tax-Current	2,368,825	2,240,000	2,369,000	2,369,000
01-10-312-410	Local Services Tax - Current	301,899	290,000	302,000	302,000
01-10-321-800	Cable TV	320,871	335,000	306,000	306,000
01-10-322-900	Street Opening Fee	220	-	-	600
01-10-322-910	Police Services	26,913	30,000	30,000	30,000
01-10-322-911	National Night Out	11,800	-	-	-
01-10-331-125	Vehicle/Speed Ctrl/Ordinance	63,126	60,000	60,000	60,000
01-10-345-010	State Utility Tax	5,576	5,000	6,050	6,000
01-10-345-020	State Grant-Police	-	-	-	-
01-10-345-060	ACT 205 Pension	293,648	300,000	285,748	286,000
01-10-345-061	Fireman's Relief	90,682	98,000	82,648	80,000
01-10-345-080	Beverage License	4,717	2,500	3,000	2,500
01-10-351-300	Interest Earnings	16,628	10,000	45,000	60,000
01-10-361-305	Planning Fees	17,850	15,000	25,000	25,000
01-10-361-340	Zoning Hearing Fee	10,660	10,000	12,000	12,000
01-10-362-410	Building Permits - Residential	154,273	150,374	52,868	50,000
10-10-362-411	Building Permits - Commercial	35,660	28,000	51,250	45,000
10-10-362-412	Zoning Permits	7,167	6,500	14,000	10,000
01-10-362-415	Fire Inspection	1,520	2,500	2,000	2,500
01-10-362-451	Sew Inspect/Lat Repairs	450	1,200	-	-
01-10-362-452	Use & Occup - Residential	33,955	30,000	32,710	30,000
01-10-362-453	Use & Occup - Commercial	16,150	8,000	14,000	12,000
01-10-362-601	Housing Annual Rental	70,255	82,000	64,525	65,000
01-10-362-602	Housing / Tenant Change	43,821	35,000	45,315	40,000
01-10-362-603	Housing Rental Delinquent	370	500	1,700	500
01-10-362-604	Grass Cutting Fees Delinquent	1,079	500	2,600	500
01-10-362-605	HOUSING 3 YR INSPECTION FEE	12,230	7,000	5,735	4,500
01-10-362-610	Contractor's License/Fee	11,855	16,000	9,000	9,000
01-10-362-612	Property Maint-Grass Cutting	1,440	1,000	500	100
01-10-362-613	Code Violations	3,291	1,500	12,100	5,000
01-10-362-615	Constable Service Fees	924	1,000	200	-
01-10-363-700	Bus Shelters	9,600	9,600	9,600	9,600
01-10-380-100	Miscellaneous	126,203	20,000	43,800	22,000
01-10-380-101	Misc. - Bounced Check Fee	291	500	120	500
01-10-380-102	Gas Company Lease	-	-	-	-
01-10-380-103	Farm Lease	31,356	43,000	31,356	31,356
01-10-380-104	Delinquent Certified Letter Fee	8,289	8,100	5,000	5,000
01-10-380-105	Tax Certification Fees	21,995	19,000	20,000	20,000
01-10-380-106	Newsletter Advertising	600	500	500	500
01-10-380-107	Ticket Sales	-	-	40	40
01-10-380-108	Insurance Reimbursement	-	-	-	-
01-10-380-110	Cell Tower Fees	43,360	47,000	47,000	47,000
01-10-380-436	Stormwater Permits	250	500	-	-
01-10-387-303	Lloyd Park Investment	50	60	-	-
01-10-387-305	Reservations - Parks/Pavilions	2,850	3,000	3,185	3,000
01-10-387-309	Reimb Recreation Program/Trips	14,106	4,000	31,795	4,000
01-10-387-310	Event Application Fees	50	250	150	250
01-10-392-003	Transfer from Fire Fund (Admin/Life Safety Support Fee)	-	41,844	41,844	43,172
01-10-392-008	Transfer From Sewer Operating	153,271	163,444	163,444	173,050
01-10-392-020	Transfer From Sanitation Fund	96,921	96,439	96,439	99,191
01-10-392-030	Transfer from Sewer Cap. Fund	-	-	-	-
01-10-392-032	Transfer From Open Space Fund	25,000	25,000	25,000	25,000
01-10-392-033	Transfer from CTMA (installment payment - EDUs)	55,313	55,313	55,313	55,313
01-10-392-205	Reimbursement from SW - Leaf Collection	18,343	20,000	18,000	18,900
01-10-392-206	Reimbursement from SW - Chipping Program	10,762	13,000	11,000	11,000
01-10-395-100	Refunds	-	-	-	-
01-10-395-105	Prior Year Refund	16,606	-	-	-
01-10-396-000	Cancelled Prior Year Expenditures	103	3,600	400	3,000
GENERAL FUND REVENUES: Revenue Total		7,637,645	7,197,653	7,326,715	7,272,984

Caln Township
2019 Budget
General Fund – Expenditures

2019 Budget General Fund Expenditures



2019 Proposed Budget

General Fund - Expenditures Summary

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
Legislative	20,719	22,094	22,094	22,094
Executive	96,202	113,715	110,615	115,267
Finance	171,228	203,485	193,863	215,432
Tax Collector	5,067	4,800	4,792	4,800
Administration	319,747	341,745	324,643	325,384
Engineering	179,916	143,609	82,142	80,000
Buildings	102,932	148,135	153,184	132,423
Police	2,700,633	2,973,524	2,814,205	3,080,652
Life Safety	61,413	118,256	117,457	120,508
Code Enforcement	408,041	368,803	368,188	371,087
Planning and Zoning	16,990	36,000	28,000	31,000
Fire Appropriations	90,682	91,000	82,648	80,000
Public Works	855,448	1,083,938	950,399	1,063,640
Stormwater	36,026	40,930	53,975	40,000
Culture	2,760	15,000	19,312	13,000
Parks	63,039	81,650	59,856	128,455
Libraries	28,500	28,500	28,500	29,750
Contribution	12,324	15,200	15,200	14,450
Debt Service	330,194	359,961	359,826	355,161
Insurance	54,582	72,000	45,000	54,000
Retirement/Taxes	928,113	857,762	905,963	882,025
Refunds	3,168	3,000	3,000	3,000
Transfers	105,000	32,000	12,000	32,000
Contingency	13,509	30,000	30,000	30,000
Total General Fund Expenditures	6,606,233	7,185,107	6,784,861	7,224,129

2019 Budget Detail

Account Number	Account Description	2017 Actual (audited)	2018 Budget (as amended)	2018 Projected	2019 Proposed Budget
GENERAL FUND - REVENUES					
01-10-300-100	Real Estate Tax / Current	2,372,348	2,383,929	2,381,915	2,406,911
01-10-300-110	Real Estate & Interim Tax Penalty	8,030	13,000	5,865	6,000
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01-10-322-900	Street Opening Fee	220	-	-	600
01-10-322-910	Police Services	26,913	30,000	30,000	30,000
01-10-322-911	National Night Out	11,800	-	-	-
01-10-331-125	Vehicle/Speed Ctrl/Ordinance	63,126	60,000	60,000	60,000
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01-10-362-415	Fire Inspection	1,520	2,500	2,000	2,500
01-10-362-451	Sew Inspect/Lat Repairs	450	1,200	-	-
01-10-362-452	Use & Occup - Residential	33,955	30,000	32,710	30,000
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01-10-362-604	Grass Cutting Fees Delinquent	1,079	500	2,600	500
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01-10-362-612	Property Maint-Grass Cutting	1,440	1,000	500	100
01-10-362-613	Code Violations	3,291	1,500	12,100	5,000
01-10-362-615	Constable Service Fees	924	1,000	200	-
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01-10-380-105	Tax Certification Fees	21,995	19,000	20,000	20,000
01-10-380-106	Newsletter Advertising	600	500	500	500
01-10-380-107	Ticket Sales	-	-	40	40
01-10-380-108	Insurance Reimbursement	-	-	-	-
01-10-380-110	Cell Tower Fees	43,360	47,000	47,000	47,000
01-10-380-436	Stormwater Permits	250	500	-	-
01-10-387-303	Lloyd Park Investment	50	60	-	-
01-10-387-305	Reservations - Parks/Pavilions	2,850	3,000	3,185	3,000
01-10-387-309	Reimb Recreation Program/Trips	14,106	4,000	31,795	4,000
01-10-387-310	Event Application Fees	50	250	150	250
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01-10-392-032	Transfer From Open Space Fund	25,000	25,000	25,000	25,000
01-10-392-033	Transfer from CTMA (installment payment - EDUs)	55,313	55,313	55,313	55,313
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01-10-392-206	Reimbursement from SW - Chipping Program	10,762	13,000	11,000	11,000
01-10-395-100	Refunds	-	-	-	-
01-10-395-105	Prior Year Refund	16,606	-	-	-
01-10-396-000	Cancelled Prior Year Expenditures	103	3,600	400	3,000
GENERAL FUND REVENUES: Revenue Total		7,637,645	7,197,653	7,326,715	7,272,984

2019 Budget Detail

Account Number	Account Description	2017 Actual	2018 Budget	2018 Projected	2019 Proposed
GENERAL FUND - EXPENDITURES					
LEGISLATIVE					
01-00-400-101	Commissioners Salary	16,250	16,250	16,250	16,250
01-00-400-172	Legislative Employer FICA	1,243	1,244	1,244	1,244
01-00-400-211	Office Supplies	620	600	600	600
01-00-400-999	General Expense	2,606	4,000	4,000	4,000
		20,719	22,094	22,094	22,094
EXECUTIVE					
01-00-401-101	Executive Salary	71,240	73,377	73,377	75,578
01-00-401-179	Benefits, other	15,248	18,388	18,388	18,338
01-00-401-201	Supplies	124	350	350	350
01-00-401-202	Education/Training	1,588	12,000	10,000	12,000
01-00-401-205	Dues/Memberships	2,041	1,500	1,500	1,500
01-00-401-221	Computers	560	600	600	600
01-00-401-322	Telephone	839	800	800	800
01-00-401-329	Web Site/Internet Service	217	1,500	1,500	1,500
01-00-401-401	Vehicle Fuel	325	600	500	600
01-00-401-402	Vehicle Maintenance	34	1,100	100	500
01-00-401-405	Transfer to Equipment Fund	3,000	3,000	3,000	3,000
01-00-401-999	General Expense	988	500	500	500
		96,202	113,715	110,615	115,267
FINANCE					
01-00-402-101	Salary Finance Office	96,747	111,187	110,356	118,046
01-00-402-120	Finance Overtime	43	500	100	500
01-00-402-179	Benefits, other	31,932	43,498	37,757	46,636
01-00-402-202	Education/Training	399	2,500	2,500	2,500
01-00-402-211	Office Supplies/Copier Charge	5,640	5,500	5,000	5,500
01-00-402-221	Computers	6,520	9,500	8,000	12,000
01-00-402-314	Audit	17,500	19,000	18,450	18,450
01-00-402-322	Telephone	55	-	-	-
01-00-402-371	Payroll Fees	5,964	6,500	6,500	6,500
01-00-402-401	Vehicle Fuel	150	200	100	200
01-00-402-501	Repair Equipment	-	300	300	300
01-00-402-504	Minor Equipment	-	800	800	800
01-00-402-999	Merchant Fees/General	6,278	4,000	4,000	4,000
		171,228	203,485	193,863	215,432
TAX COLLECTOR					
01-00-403-101	Salary Tax Collector	1,177	1,200	1,200	1,200
01-00-403-172	Employer FICA	90	100	92	100
01-00-403-179	Benefits, Other	0	-	-	-
01-00-403-202	Education/Train	400	-	-	-
01-00-403-342	Printing	3,400	3,500	3,500	3,500
		5,067	4,800	4,792	4,800
ADMINISTRATION					
01-00-405-101	Salary Administration	102,695	105,210	108,730	110,015
01-00-405-120	Overtime	1,180	2,500	-	-
01-00-405-179	Benefits, other	36,581	47,035	59,664	47,069
01-00-405-202	Education/Training	270	1,500	500	1,500
01-00-405-203	Employee Programs	4,000	7,500	7,500	7,500
01-00-405-204	Personnel Hiring	20	1,000	1,000	1,000
01-00-405-205	Dues/Subscriptions	140	500	500	500
01-00-405-211	Office Supplies	2,529	3,400	3,400	3,400
01-00-405-221	Computers	-	1,000	1,000	1,000
01-00-405-314	Legal Consulting	93,723	70,000	40,000	50,000
01-00-405-315	Consulting Services (Recording Secretary)	7,100	4,500	450	-
01-00-405-316	Legal Solicitor	34,978	50,000	62,000	62,000
01-00-405-317	Codification	7,199	6,500	5,000	6,500
01-00-405-321	Postage	6,660	10,000	10,000	10,000
01-00-405-322	Telephone	-	700	-	-
01-00-405-341	Advertising	4,664	12,500	7,000	7,000
01-00-405-342	Printing/Newsletter	8,585	6,000	6,000	6,000
01-00-405-402	Vehicle Maint	456	500	500	500
01-00-405-405	Transfer to Equipment Fund	3,000	3,000	3,000	3,000
01-00-405-504	Minor Equipment	-	1,000	1,000	1,000

2019 Budget Detail

Account Number	Account Description	2017 Actual	2018 Budget	2018 Projected	2019 Proposed
01-00-405-990	Meeting Supplies	424	900	900	900
01-00-405-999	General Expense	5,543	6,500	6,500	6,500
		319,747	341,745	324,643	325,384
ENGINEERING					
01-00-408-101	Salary	70,849	51,698	3,861	-
01-00-408-120	Overtime	1,390	2,000	-	-
01-00-408-179	Benefits, other	22,153	15,311	806	-
01-00-408-202	Education/Train	475	1,000	475	-
01-00-408-211	Office Supplies	-	-	-	-
01-00-408-221	Computers	-	1,000	-	-
01-00-408-315	Consulting Serv	81,808	72,100	77,000	80,000
01-00-408-316	Legal Solicitor	-	-	-	-
01-00-408-322	Telephone	225	-	-	-
01-00-408-401	Vehicle Fuel	17	-	-	-
01-00-408-402	Vehicle Maint	-	-	-	-
01-00-408-405	Transfer to Equipment Fund	3,000	-	-	-
01-00-408-999	General Expense	-	500	-	-
		179,916	143,609	82,142	80,000
BUILDINGS/FACILITIES					
01-00-409-101	Salary Janitor	14,544	14,674	13,981	15,114
01-00-409-120	Overtime	-	-	-	-
01-00-409-179	Benefits, other	2,796	1,161	1,802	1,909
01-00-409-201	Supplies	484	500	500	500
01-00-409-221	Computer Maint.	38,497	41,200	40,000	42,400
01-00-409-225	Contracted Cleaning Service	7,315	12,000	7,500	12,000
01-00-409-322	Telephone	7,142	8,000	8,500	8,000
01-00-409-352	Electric / Gas	16,190	19,000	18,000	18,500
01-00-409-353	Sewer / Water	2,018	2,000	2,400	2,400
01-00-409-501	Repair Equipment	-	1,500	500	1,500
01-00-409-601	Maintenance Buildings	11,432	20,000	32,000	22,000
01-00-409-602	Cleaning Supplies	2,119	2,600	2,500	2,600
01-00-409-603	Pest Control	396	500	500	500
01-00-409-604	Improvements	-	25,000	25,000	5,000
		102,932	148,135	153,184	132,423
POLICE					
01-00-410-101	Salary Police	1,764,942	1,850,880	1,733,371	1,902,717
01-00-410-120	Overtime	65,431	80,000	95,537	80,000
01-00-410-130	Court	13,753	20,000	19,351	20,000
01-00-410-150	Salary Civilian	66,080	70,363	62,394	76,946
01-00-410-179	Benefits, other	618,851	742,181	696,753	726,789
01-00-410-202	Education/Training	8,368	12,000	9,000	9,000
01-00-410-205	Dues/Subscript	1,831	3,000	3,000	3,000
01-00-410-206	Uniform Allowance	5,469	14,000	12,000	12,000
01-00-410-207	Uniform Cleaning	3,764	6,500	5,300	6,500
01-00-410-209	Police Hiring	1,478	10,000	7,500	7,500
01-00-410-211	Office Supplies	6,650	8,000	7,500	7,500
01-00-410-215	Police Petty Cash	1,000	1,000	800	800
01-00-410-221	Computers	8,360	14,000	14,000	26,000
01-00-410-222	Prisoner Processing	2,000	2,000	2,000	-
01-00-410-234	Firearms	8,985	14,000	14,000	14,000
01-00-410-236	Accreditation	2,570	-	-	5,000
01-00-410-322	Cell Phones	4,517	4,000	4,500	4,500
01-00-410-323	Safety/Drug Test	667	1,600	1,400	1,400
01-00-410-401	Vehicle Fuel	24,978	28,000	28,000	32,000
01-00-410-402	Vehicle Maintenance	13,994	12,000	14,000	14,000
01-00-410-403	Tires	1,733	3,000	1,500	2,500
01-00-410-405	Transfer to Equipment Fund	33,000	44,000	44,000	73,000
01-00-410-501	Other Operating Expenses	7,636	7,000	7,300	29,500
01-00-410-502	Radio Maintenance	-	-	-	-
01-00-410-504	Minor Equipment	6,136	6,000	6,000	6,000
01-00-410-601	Building Maint	18,829	10,000	15,000	10,000
01-00-410-605	Response Team	2,500	3,000	3,000	3,000
01-00-410-999	General Expense	7,111	7,000	7,000	7,000
		2,700,633	2,973,524	2,814,205	3,080,652
LIFE SAFETY					
01-00-411-101	Salary-Life Safety	37,676	77,612	77,612	79,940
01-00-411-120	Overtime	-	-	-	-
01-00-411-179	Benefits, other	14,843	33,944	35,645	33,868
01-00-411-202	Education/Train	4,858	2,000	1,000	2,000
01-00-411-206	Equipment/Uniforms	644	1,500	1,000	1,500

2019 Budget Detail

Account Number	Account Description	2017 Actual	2018 Budget	2018 Projected	2019 Proposed
01-00-411-211	Office Supplies	14	-	-	-
01-00-411-322	Life Safety Telephone	657	1,200	1,200	1,200
01-00-411-401	Vehicle Fuel	153	-	-	-
01-00-411-846	Hydrant Fee	-	-	-	-
01-00-411-847	Emergency Management	2,568	2,000	1,000	2,000
01-00-411-999	Life Safety Salary Reimbursement	-	-	-	-
		61,413	118,256	117,457	120,508
CODE ENFORCEMENT					
01-00-413-101	Salary Code Department	110,990	117,187	122,302	124,903
01-00-413-120	Overtime	-	-	1,200	1,200
01-00-413-179	Benefits, other	43,615	47,516	73,004	90,784
01-00-413-201	OFFICE SUPPORT	-	-	-	-
01-00-413-202	Education/Training	609	2,000	2,000	2,500
01-00-413-211	Office Supplies	1,782	3,000	2,000	2,500
01-00-413-221	Computers	10,425	2,000	982	24,000
01-00-413-315	Consulting Services	215,297	160,000	132,000	100,000
01-00-413-317	Codes Update	4,696	14,400	14,400	1,500
01-00-413-319	Constable Service	1,073	1,000	500	500
01-00-413-322	Telephone	300	500	500	500
01-00-413-401	Vehicle Fuel & Oil	1,421	2,000	2,300	2,500
01-00-413-402	Vehicle Maintenance	1,050	2,000	1,200	2,000
01-00-413-405	Transfer to Equipment Fund	9,000	9,000	9,000	9,000
01-00-413-501	Repair/Maintenance	2,205	2,000	-	2,500
01-00-413-504	Minor Equipment	635	500	500	500
01-00-413-702	Property Maintenance	4,944	4,000	4,600	4,500
01-00-413-846	State Permit Fee	-	1,700	1,700	1,700
		408,041	368,803	368,188	371,087
PLANNING & ZONING					
01-00-414-200	PLAN & ZONING OTHER EXPENSES	-	-	-	-
01-00-414-315	Consulting Services	-	-	-	-
01-00-414-316	Zoning Hearings - Legal, Advertisement	11,414	30,000	10,000	11,000
01-00-414-317	Court Fees	256	-	-	-
01-00-414-340	Conditional Use Expense	2,334	3,000	15,000	17,000
01-00-414-999	General Expense Other/Qtrly Fee's	2,986	3,000	3,000	3,000
		16,990	36,000	28,000	31,000
FIRE DEPARTMENT APPROPRIATIONS					
01-00-419-000	FIRE DEPARTMENT APPROPRIATIONS	-	-	-	-
01-00-419-170	BENEFITS	-	-	-	-
01-00-419-179	Benefits Worker's Comp - Volunteers	-	-	-	-
01-00-419-200	FIRE DEPARTMENT APPROPRIATION EXPENSES	-	-	-	-
01-00-419-331	Liability Insur	-	-	-	-
01-00-419-332	Gasoline Allowance	-	-	-	-
01-00-419-401	Vehicle Fuel	-	-	-	-
01-00-419-402	Vehicle Maint	-	-	-	-
01-00-419-403	New Fire Truck	-	-	-	-
01-00-419-845	F'man's Relief	90,682	91,000	82,648	80,000
		90,682	91,000	82,648	80,000
PUBLIC WORKS					
01-00-430-101	Salary Public Works	477,291	495,939	451,679	493,649
01-00-430-120	Overtime	19,315	30,000	27,245	30,000
01-00-430-150	Salary Part - time	-	20,000	-	20,000
01-00-430-179	Benefits, other	194,976	246,999	209,270	287,691
01-00-430-202	Education/Training	1,024	5,000	1,500	1,500
01-00-430-206	Clothing/Uniforms	8,156	9,000	10,361	11,000
01-00-430-211	Misc Supplies	1,526	1,000	2,300	2,000
01-00-430-213	Small Items 0-100	4,279	7,000	5,500	7,500
01-00-430-221	Computers	-	1,000	100	1,500
01-00-430-322	Telephone	1,344	2,000	1,000	1,000
01-00-430-324	Safety/CDL Testing	1,317	2,000	2,000	2,200
01-00-430-401	Vehicle Fuel	16,351	21,000	22,000	24,000
01-00-430-402	Vehicle Maintenance	23,364	25,000	20,000	25,000
01-00-430-403	Tires	3,890	5,000	4,500	5,000
01-00-430-404	Oil	384	-	1,200	1,600
01-00-430-405	Transfer to Equipment Fund	74,000	89,000	89,000	89,000
01-00-430-501	Repair Equipment	14,664	17,000	16,000	18,000
01-00-430-502	Radio Maintenance	1,948	500	-	500
01-00-430-504	Minor Equipment	5,623	10,000	5,000	1,500
01-00-430-505	Rental Equipment	-	15,000	2,000	2,000
01-00-430-613	Road Maintenance	5,831	68,000	68,000	25,000

2019 Budget Detail

Account Number	Account Description	2017 Actual	2018 Budget	2018 Projected	2019 Proposed
01-00-xxx-xxx	Contracted Street Sweeping	-	12,500	11,270	13,000
01-00-430-805	Road Opening Inspection	-	1,000	400	1,000
01-00-430-913	Construction Improvements	164	-	74	-
		855,448	1,083,938	950,399	1,063,640
STORMWATER					
01-00-436-000	STORMWATER	-	-	-	-
01-00-436-200	NPDES MS4	-	-	-	-
01-00-436-201	NPDES MS4	35,099	40,930	53,975	40,000
01-00-436-300	STORMWATER STRATEGY	-	-	-	-
01-00-436-301	Stormwater Strategy	927	-	-	-
		36,026	40,930	53,975	40,000
CULTURE					
01-00-451-200	CULTURE - REC OTHER EXPENSES	-	-	-	-
01-00-451-459	Community Day	-	-	-	-
01-00-451-460	Summer Series	1,330	5,000	6,018	10,000
01-00-451-461	Holiday Events/Sesquicentennial Events	1,429	10,000	13,294	3,000
01-00-451-462	National Night Out	-	-	-	-
01-00-451-XXX	Community Events	-	-	-	-
		2,760	15,000	19,312	13,000
PARKS					
01-00-454-200	PARKS OTHER EXPENSES	-	-	-	-
01-00-454-211	Supplies	-	-	-	-
01-00-454-402	Vehicle Maintenance	-	-	-	-
01-00-454-503	Maint. Contract Mowing (Parks)	43,539	46,350	37,156	38,641
01-00-454-721	Municipal Maintenance	7,936	8,000	8,000	8,000
01-00-454-722	Lloyd Maintenance	3,251	4,300	4,300	4,300
01-00-454-723	Dawkins Maintenance	2,708	1,000	1,000	1,000
01-00-454-724	Park West Maintenance	859	2,000	-	2,000
01-00-454-725	Kings Highway Maintenance	3,227	1,500	1,600	1,500
01-00-454-730	Municipal Improvements	267	1,000	3,900	47,000
01-00-454-731	Lloyd Improvements	-	1,500	1,000	9,864
01-00-454-732	Dawkins Improvements	1,252	2,000	2,900	15,150
01-00-454-733	Park West Improvements	-	1,000	-	1,000
01-00-454-734	Kings Highway Improvements	-	13,000	-	-
		63,039	81,650	59,856	128,455
LIBRARIES					
01-00-456-000	LIBRARIES	-	-	-	-
01-00-456-200	CONTRIBUTIONS	-	-	-	-
01-00-456-831	Coatesville Library	16,250	16,250	16,250	16,250
01-00-456-832	Downingtown Library	8,750	8,750	8,750	10,000
01-00-456-833	Downingtown Library- Capital Contribution	3,500	3,500	3,500	3,500
		28,500	28,500	28,500	29,750
CONTRIBUTIONS					
01-00-459-000	CONTRIBUTIONS	-	-	-	-
01-00-459-200	Contributions OE	-	-	-	-
01-00-459-355	SPCA	6,524	5,000	5,000	5,000
01-00-459-821	Sr. Citizens	4,000	4,000	4,000	4,000
01-00-459-851	Historical Society	800	800	800	800
01-00-459-852	Historical Commission	-	150	150	150
01-00-459-853	Twinning Committee	1,000	1,000	1,000	1,000
01-00-459-854	Town Watch	-	1,000	1,000	250
01-00-459-855	Youth Aid Panel-YAP	-	750	750	750
01-00-459-857	TMACC	-	2,500	2,500	2,500
		12,324	15,200	15,200	14,450
DEBT SERVICE					
01-00-471-000	DEBT SERVICE	-	-	-	-
01-00-471-200	Debt Service	-	-	-	-
01-00-472-000	DEBT SERVICE	-	-	-	-
01-00-472-190	Principal & Interest - Bond	330,194	335,594	335,459	330,794
01-00-472-195	Principal & Interest - Fulton Bank	-	24,367	24,367	24,367
		330,194	359,961	359,826	355,161
INSURANCE					
01-00-486-000	INSURANCE	-	-	-	-
01-00-486-200	INSURANCE OTHER EXPENSES	-	-	-	-
01-00-486-331	Liability Insurance	54,582	72,000	45,000	54,000
		54,582	72,000	45,000	54,000

2019 Budget Detail

Account Number	Account Description	2017 Actual	2018 Budget	2018 Projected	2019 Proposed
RETIREMENT/TAXES					
01-00-487-000	RETIREMENT/TAXES	-	-	-	-
01-00-487-200	STATUTORY OTHER EXPENSES	-	-	-	-
01-00-487-411	Pension/Uniform	721,776	670,139	721,776	737,038
01-00-487-412	Pension/Non Uniform	225,364	212,062	225,364	187,609
01-00-487-	Billed to Trash/Sewer	(27,803)	(34,439)	(50,677)	(52,622)
01-00-487-420	Taxes	8,776	10,000	9,500	10,000
		928,113	857,762	905,963	882,026
REFUNDS					
01-00-491-000	REFUNDS	-	-	-	-
01-00-491-200	OTHER EXPENSES	-	-	-	-
01-00-491-801	Current Year Refund	3,168	3,000	3,000	3,000
01-00-491-802	Prior Year Refund	-	-	-	-
		3,168	3,000	3,000	3,000
TRANSFERS					
01-00-492-000	TRANSFERS	-	-	-	-
01-00-492-002	Transfer to Street Light-Exp	-	-	-	-
01-00-492-003	Transfer to Fire Fund	-	-	-	-
01-00-492-009	Transfer to Golf Fund	-	-	-	-
01-00-492-012	Transfer to Self Fund-Exp	12,000	12,000	12,000	12,000
01-00-492-XXX	Transfer to Special Events Fund (NNO, Community Day)	-	20,000	-	20,000
01-00-492-019	Transfer to Capital Reserve	93,000	-	-	-
		105,000	32,000	12,000	32,000
CONTINGENCIES					
01-00-493-000	CONTINGENCIES	-	-	-	-
01-00-493-960	Contingency	13,509	30,000	30,000	30,000
		13,509	30,000	30,000	30,000
	GENERAL FUND Expenditure Total	6,606,233	7,185,107	6,784,861	7,224,129
	Excess of Revenues Over Expenditures	1,031,412	12,546	541,853	48,854

**Caln Township
2019 Budget
Fire Fund**

2019 Budget Detail

Account Number	Account Description	2017 Actual	2018 Budget	2018 Projected	2019 Proposed
FIRE FUND					
03-10-300-100	FIRE TAX / CURRENT	411,630	413,637	413,637	417,625
03-10-300-110	FIRE & INTERIM TAX PENALTY	1,393	1,100	1,100	1,200
03-10-300-600	FIRE TAX INTERIM	3,225	3,200	3,200	3,200
03-10-300-500	FIRE TAX LIENS	3,292	-	8,500	8,500
03-10-351-300	INTEREST EARNINGS	557	500	1,000	1,200
03-99-999-999	FUND BALANCE APPROPRIATED	-	26,172	-	-
	FIRE FUND Revenue Total	420,097	444,609	427,437	431,725
03-00-411-846	FIRE HYDRANT COSTS	47,726	47,400	48,000	50,000
03-00-412-101	FIRE SALARY	37,676	-	-	-
03-00-412-150	SALARY PART-TIME	75,520	-	-	-
03-00-412-179	Benefits, other	17,011	-	-	-
03-00-419-201	FIRE OPERATIONS SUPPORT - Contribution	38,000	128,765	128,765	128,765
03-00-419-331	LIABILITY INSURANCE	28,293	16,100	16,376	16,100
03-00-419-332	GASOLINE ALLOWANCE	600	-	-	-
03-00-419-333	Workers Compensation Insurance	19,903	32,000	40,357	45,000
03-00-419-401	VEHICLE FUEL	6,509	6,500	8,000	8,000
03-00-419-402	VEHICLE MAINTENANCE	44,772	40,000	37,500	40,000
03-00-419-XXX	Capital Expenditures - Contribution	40,100	34,500	34,500	-
03-00-492-001	Transfer to General Fund (Admin/Life Safety Support Fee)	-	41,844	41,844	43,172
03-00-492-031	Transfer to Fire Equipment Fund	99,500	97,500	97,500	82,500
	FIRE FUND Expenditure Total	455,610	444,609	452,842	413,537
	Excess of Revenues Over Expenditures	(35,513)	-	(25,405)	18,187
	Beginning Fund Balance 1/1/18			7,229	
	Projected Ending Fund Balance 12/31/18			<u>(18,176)</u>	
	Budgeted Ending Fund Balance 12/31/19				<u>11</u>

**Caln Township
2019 Budget
Golf Fund**

2019 Budget Detail

Account Number	Account Description	2017 Actual	2018 Budget	2018 Projected	2019 Proposed
GOLF FUND					
09-10-342-100	Cart Rentals	87,474	91,105	66,946	87,205
09-10-351-300	Interest Earnings	1	-	-	-
09-10-367-100	Seasonal Passes Sold	21,448	20,000	19,000	20,000
09-10-367-101	Greens Fees	381,865	419,636	316,296	413,441
09-10-367-102	Driving Range	27,511	32,000	23,392	30,000
09-10-367-103	Merchandise Sales Non Taxable	14,234	10,000	7,598	9,880
09-10-367-104	Junior Clinic	2,940	5,000	1,580	3,000
09-10-367-105	Ghin Handicap Service	1,445	1,500	1,193	1,300
09-10-367-106	Food - Drinks Taxable	16,426	18,000	13,287	20,800
09-10-367-107	Gift Certificates	(2,905)	1,000	1,096	1,000
09-10-367-108	Cash Drawer Over/Under	606	(500)	1,000	-
09-10-367-109	Food - Drinks Non Taxable	30,032	41,000	19,932	31,200
09-10-367-110	Merchandise Sales Taxable	27,015	28,000	22,923	20,000
09-10-367-112	Advertising/Signs	-	3,500	(46)	3,500
09-10-367-113	Club Repair	865	700	-	-
09-10-367-115	Awards Redeemed	(3,542)	(3,000)	(2,000)	(2,000)
09-10-367-116	Rain Check Redeemed	(170)	(500)	(1,200)	(500)
09-10-367-118	Lessons	-	-	1,600	6,000
09-10-380-100	Other Income Untaxable	79	250	-	-
09-10-380-105	Cigars - Taxable	2,343	2,500	2,300	2,700
09-10-391-001	Sale of Golf Carts	-	-	-	-
09-10-396-000	Refund to Prior Year Expense	-	-	-	-
GOLF COURSE FUND Revenue Total		607,667	670,191	494,897	647,526
09-00-452-101	Salary Greens	98,433	100,901	79,103	73,305
09-00-452-120	Greens Overtime	4,550	-	-	-
09-00-452-150	Salary Greens Part - time	66,715	47,180	47,927	62,986
09-00-452-179	Benefits, other	23,942	27,800	13,112	16,204
09-00-452-180	PA Sales Tax Due	(3)	-	-	-
09-00-452-202	Education/Dues	980	1,000	100	1,000
09-00-452-206	Clothing/Uniforms	100	-	185	200
09-00-452-211	Eqmt. Supplies	2,234	2,000	2,600	2,000
09-00-452-213	Small Items/drug tests	-	100	105	100
09-00-452-322	Cell Phones	588	750	750	750
09-00-452-352	Electric / Gas	12,173	11,000	8,000	10,000
09-00-452-401	Vehicle Fuel/Oil	13,406	13,000	12,500	13,000
09-00-452-402	Vehicle Maintenance/Tires	5,067	5,000	4,340	6,000
09-00-452-501	Equipment repairs	2,940	5,000	6,000	8,000
09-00-452-710	Chemicals	27,896	23,000	23,639	26,000
09-00-452-715	Fertilizer, Top Dressing, Seed	25,515	16,000	15,451	18,000
09-00-452-913	Grounds Maint. & Repairs	13,009	10,000	9,000	10,000
09-00-452-999	General Expense	3,257	3,000	1,400	3,000
09-00-453-100	SALARY PRO SHOP	-	-	-	-
09-00-453-101	Salary Pro Shop	45,203	48,748	28,021	42,736
09-00-453-150	Pro Shop Part - Time	74,955	44,856	58,941	53,880
09-00-453-179	Benefits	34,986	30,601	25,524	34,581
09-00-453-205	Dues/licenses	4,351	4,000	3,000	4,000
09-00-453-206	Clothing/Uniforms	500	-	552	600
09-00-453-211	Office Supplies	4,279	2,500	1,000	2,000
09-00-453-213	Credit Costs/Fees	9,918	9,000	7,000	9,000
09-00-453-221	Computers	-	500	-	500
09-00-453-322	Telephone	3,506	3,900	4,200	4,200
09-00-453-341	Advertising	767	500	260	500
09-00-453-401	Vehicle Fuel/Oil	1,922	1,400	1,856	1,400
09-00-453-460	Food Items	35,258	26,000	18,000	25,000
09-00-453-501	Repair Equipment	-	500	-	500
09-00-453-504	Minor Equipment	-	500	-	500
09-00-453-601	Building Maint	2,338	4,000	4,800	4,000
09-00-453-913	Capital Expenses	225	1,500	2,000	1,500
09-00-453-997	Junior Clinic	309	-	-	-
09-00-453-999	General Expense	3,109	1,500	1,700	2,000
09-00-455-921	Golf Carts	8,664	9,000	8,500	9,000
09-00-456-921	Range Expenses	6,336	3,000	2,952	4,500
09-00-457-211	Merchandise	20,976	18,000	10,000	18,000
09-00-457-213	Club Repair	437	-	-	-
09-00-458-913	Capital Items	-	42,850	42,850	20,978
09-00-472-190	Principal/Interest	48,887	141,956	141,956	144,956
09-00-486-331	Liability Insurance	9,802	6,300	2,000	3,000
09-00-489-840	Depreciation Expense	76,571	-	-	-
08-00-492-012	Transfer to Self Fund-Exp	-	-	-	7,000
09-00-493-000	CONTINGENCIES	-	-	-	-

2019 Budget Detail

Account Number	Account Description	2017 Actual	2018 Budget	2018 Projected	2019 Proposed
09-00-493-960	Contingency	400	3,349	1,908	2,650
	GOLF COURSE EXPENSES Expenditure Total	694,504	670,191	591,231	647,526
	Excess of Revenues Over Expenditures	(86,836)	-	(96,334)	(0)
	Beginning Fund Balance 1/1/18			<u>(72,887)</u>	
	Ending Fund Balance 12/31/18			<u>(169,222)</u>	
	Ending Fund Balance 12/31/19				<u><u>(169,222)</u></u>

**Caln Township
2019 Budget
Solid Waste**

2019 Budget Detail

Account Number	Account Description	2017 Actual	2018 Budget	2018 Projected	2019 Proposed
SOLID WASTE FUND					
20-10-351-300	Interest Earnings	2,539	1,100	5,900	6,300
20-10-355-020	State Grant-Act 101	44,448	52,500	92,134	48,500
20-10-355-021	Hazardous Waste Grant	2,429	2,500	2,495	2,500
20-10-355-022	State Grants-Carts	-	-	-	-
20-10-355-023	STATE GRANT 902	-	2,860	-	-
20-10-364-120	Sanitation Fee Current	1,110,581	1,119,500	1,119,500	1,174,900
20-10-364-125	Sanitation Penalty	19,316	19,500	19,500	19,500
20-10-364-140	Sanitation Fee Prior	-	-	-	-
20-10-364-500	Sanitation Fee Liens	45,942	41,000	41,000	41,000
20-10-364-xxx	Commercial Recycling Only	-	-	-	3,600
20-10-364-850	Misc.	-	500	30	500
20-10-364-851	Recycle Material Marketing	16,770	15,000	15,000	-
20-10-380-102	INTEREST - DELINQUENT ACCOUNTS	5,607	4,500	4,500	4,500
20-10-380-102	Delinquent Certified Letter Fee	4,216	300	3,500	275
20-99-999-999	FUND BALANCE APPROPRIATED	-	-	-	-
SOLID WASTE FUND REVENUE TOTAL		1,251,849	1,259,260	1,303,559	1,301,575
20-00-427-101	Solid Waste Salary	72,719	78,519	75,542	81,891
20-00-427-120	Solid Waste Overtime	86	500	174	500
20-00-427-179	Solid Waste Benefits, other	28,499	42,374	38,145	41,466
20-00-427-211	Supplies	20	850	250	1,500
20-00-427-221	Computers	5,754	7,300	6,500	7,300
20-00-427-312	Legal	-	2,500	-	500
20-00-427-314	Audit	4,400	4,400	4,400	4,400
20-00-427-321	Postage, Print and Mail	7,539	10,600	8,200	10,600
20-00-427-331	Liability Insurance	1,500	1,500	1,500	1,500
20-00-427-364	Yard Waste Collection	25,000	25,000	25,000	-
20-00-427-365	Contractor Expenses	641,676	650,000	640,617	679,564
20-00-427-xxx	Recycle Material Marketing	-	-	-	37,500
20-00-427-368	Tipping Fees	237,845	243,000	235,000	243,000
20-00-427-369	Hazardous Waste	3,450	8,000	3,400	4,000
20-00-427-370	EDUCATIONAL EXPENSES	220	1,500	220	800
20-00-427-375	Annual Shredding Event	-	2,400	2,400	2,400
20-00-427-501	Equipment Repair	1,810	5,500	5,500	5,500
20-00-427-601	Building and Facility Maintenance	1,089	5,000	5,000	5,000
20-00-427-980	Current Year Refund	-	500	500	500
20-00-427-999	General Expense	-	5,000	2,500	2,500
20-00-491-810	Write-Off of Uncollectible Accounts	1,213	200	1,000	1,000
20-00-492-001	Management Fee and Rent	96,921	96,439	96,921	99,191
20-00-492-005	FALL LEAF COLLECTION PROGRAM	18,343	20,000	18,900	18,900
20-00-492-006	SPRING AND FALL CHIPPING	10,396	13,000	12,500	11,000
20-00-492-007	FUEL COSTS	366	3,200	1,800	3,200
20-00-492-021	Transfer to Solid Waste Equipment	166,867	60,000	60,000	72,000
20-00-820-080	Depreciation Expense	-	-	-	-
SOLID WASTE FUND EXPENDITURE TOTAL		1,325,714	1,287,282	1,245,969	1,335,712
Excess of Revenues Over Expenditures		(73,865)	(28,022)	57,590	(34,137)
Beginning Fund Balance 1/1/18				<u>723,532</u>	
Ending Fund Balance 12/31/18				<u>781,122</u>	
Ending Fund Balance 12/31/19					<u><u>746,985</u></u>

Caln Township 2019 Budget Sewer Funds

Sewer Operating Fund

Sewer Tapping Fee Fund

Sewer Equipment/Infrastructure Fund

2019 Budget Detail

Account Number	Account Description	2017 Actual	2018 Budget	2018 Projected	2019 Proposed
SEWER OPERATING FUND					
08-10-351-300	Interest Earnings	9,595	10,000	1,900	23,000
08-10-364-120	Residential Fee Current	1,852,746	1,843,000	1,835,700	1,858,120
08-10-364-125	Residential Penalty	27,243	29,000	31,200	29,000
08-10-364-130	Commercial Fee Current	527,483	495,000	495,000	532,000
08-10-364-135	Commercial Penalty	5,841	6,000	5,900	6,000
08-10-364-140	Sewer Rental - Prior	-	-	-	-
08-10-364-146	Commercial Prior	-	-	-	-
08-10-364-500	Sewer Liens	78,935	76,364	70,000	76,000
08-10-364-824	Inspection Fees	-	750	80	750
08-10-364-825	Industrial Pre Treatment Permit-IPP Fees	-	5,000	15,938	5,000
08-10-380-100	Miscellaneous Revenue	366	-	500	-
08-10-380-101	Misc. Rev. - Bounced Check Fee	540	550	800	550
08-10-380-102	INTEREST - DELINQUENT ACCOUNTS	10,718	2,500	6,800	3,300
08-10-380-104	DELINQUENT CERTIFIED LETTER FEE	3,470	7,500	7,500	7,500
08-10-392-029	Transfer From Sewer Tapping Fee Fund	-	-	-	-
SEWER OPERATING REVENUES: Revenue Total		2,516,937	2,475,664	2,471,318	2,541,220
08-00-429-101	Wastewater Salary	328,233	347,512	333,443	360,175
08-00-429-120	Overtime	3,211	4,300	6,211	4,300
08-00-429-179	Benefits, other	182,200	217,231	220,993	238,916
08-00-429-202	Education/Train/Personnel	395	700	700	700
08-00-429-212	Print & Mail Service	7,885	8,000	7,800	8,000
08-00-429-221	Computers	2,539	5,000	4,300	5,000
08-00-429-235	Chemicals	-	3,000	-	3,000
08-00-429-301	PAWC Treatment Cost	463,113	545,000	520,000	545,000
08-00-429-302	DARA Treatment Cost	720,671	802,073	843,000	902,229
08-00-429-303	PAWC Bill Fee	180	180	180	180
08-00-429-312	Legal	5,809	10,000	8,000	9,500
08-00-429-313	Engineering	4,416	10,000	6,500	9,500
08-00-429-314	Audit	9,700	10,200	8,000	8,000
08-00-429-315	I & I Maintenance	9,615	10,000	10,000	10,000
08-00-429-316	Bill Collection	2,115	2,500	2,500	2,500
08-00-429-321	Postage	7	150	150	150
08-00-429-322	Telephone	7,470	7,500	7,000	7,000
08-00-429-331	Liability Insurance	20,000	26,500	20,000	23,000
08-00-429-352	Electric / Gas	12,516	13,500	14,500	12,500
08-00-429-401	Vehicle Fuel/Oil	5,675	6,500	7,500	6,500
08-00-429-402	Vehicle Maintenance	2,819	4,450	3,200	4,450
08-00-429-501	Repair Equipment	439	5,800	4,000	5,800
08-00-429-505	Rental Equipment	-	250	250	250
08-00-429-506	Pumps & Meter Maint.	9,600	11,900	12,500	11,900
08-00-429-601	Building	1,278	6,000	4,500	6,000
08-00-429-615	Lines Maintenance	8,417	8,500	6,000	8,500
08-00-429-998	Authority Expense	4,974	4,500	4,500	4,500
08-00-429-999	General Expense	6,252	8,600	7,900	8,600
08-00-491-801	Current Year Refund	-	250	250	250
08-00-xxx-xxx	Write-Off of Uncollectible Accounts	1,540	-	-	1,600
08-00-492-001	Management Fee	153,271	163,444	161,110	173,050
08-00-492-012	Transfer to Self Fund-Exp	1,000	1,000	1,000	1,000
08-00-492-033	Transfer to Sewer Equipment	55,675	55,675	55,675	55,675
08-00-492-050	Transfer to Sewer Authority Capital	85,000	168,125	168,125	200,325
08-00-493-000	CONTINGENCIES:	-	-	-	-
08-00-493-960	Contingency	-	2,500	2,500	2,500
SEWER OPERATING FUND Expenditure Total		2,116,015	2,470,840	2,452,288	2,640,550
Excess of Revenues Over Expenditures		400,923	4,824	19,030	(99,330)
Beginning Fund Balance 1/1/18				<u>2,083,522</u>	
Projected Ending Fund Balance 12/31/18				<u>2,102,552</u>	
Budgeted Ending Fund Balance 12/31/19					<u><u>2,003,222</u></u>

2019 Budget Detail

Account Number	Account Description	2017 Actual	2018 Budget	2018 Projected	2019 Proposed
SEWER TAPPING FEE					
29-10-351-301	2008 Interest Earnings	952	950	1,500	1,900
29-10-380-xxx	Dogwood Special Purpose Tapping Fee	-	286,200	185,599	-
29-10-380-102	Misc. - 2008 Current Conveyance	10,845	574,141	67,745	587,107
29-10-380-103	Misc. - 2008 Future Conveyance	13,989	496,737	58,612	634,212
	SEWER - ACT 57 FUND Revenue Total	25,786	1,358,028	313,456	1,223,219
29-00-000-000	SEWER - ACT 57 FUND	-	-	-	-
29-00-429-200	OTHER EXPENSES	-	-	-	-
29-00-429-994	2008 Future Conveyance	-	-	-	-
29-00-429-996	EDU REIMBURSEMENT - CTMA TO BOC	-	-	-	-
29-00-429-xxx	PAWC EDU Charge	-	27,825	-	-
29-00-492-008	Transfer to Sewer Operating Fund	-	-	-	-
29-00-492-033	Transfer to Sewer Capital Infrastructure Fund	-	1,186,200	-	1,300,000
	SEWER - ACT 57 FUND Expenditure Total	-	1,214,025	-	1,300,000
	Excess of Revenues Over Expenditures	25,786	144,003	313,456	(76,781)
	Beginning Fund Balance 1/1/18			<u>205,755</u>	
	Ending Fund Balance 12/31/18			<u>519,211</u>	
	Ending Fund Balance 12/31/19				<u><u>442,430</u></u>

2019 Budget Detail

Account Number	Account Description	2017 Actual	2018 Budget	2018 Projected	2019 Proposed
SEWER CAPITAL EQUIPMENT/INFRASTRUCTURE FUND					
33-10-351-xxx	County Grant (Dogwood)	290,000	38,200	38,569	-
33-10-351-xxx	DCED Grant (Caln Meeting Hse/Granger)	-	-	-	-
33-10-351-301	Sewer Cap. Equip Interest	7,495	7,200	15,000	25,000
33-10-380-100	Miscellaneous Income	50	-	-	-
33-10-380-101	CTMA/Arbor Hills Agreement-9/20/13	-	-	-	-
33-10-380-xxx	Taco Bell	-	-	-	30,000
33-10-380-xxx	Regal Builders	-	-	-	774,800
33-10-380-xxx	Bondsville Road Apartments	55,226	79,503	33,135	89,763
33-10-380-xxx	Wawa - Reeceville	35,268	-	-	-
33-10-380-xxx	Edges Mill	-	-	3,375	-
33-10-381-102	CMTA/Hills at Thorndale Woods	-	439,810	-	-
33-10-381-xxx	Developer Contributions - Dwell	-	-	-	-
33-10-387-105	Developer Dedication Assets	750,000	-	-	-
33-10-388-xxx	Sale of Equipment	-	-	-	14,500
33-10-392-008	Transfer from Sewer Ops - Equipment	55,675	55,675	55,675	55,675
33-10-392-008	Transfer from Sewer Ops - Infrastructure	85,000	168,125	168,125	200,325
33-10-392-029	Transfer from Act 57 Fund	-	-	-	1,300,000
33-10-392-030	Transfer from Sewer Capital	-	1,186,200	-	-
	SEWER CAPITAL EQUIPMENT Revenue Total	1,278,714	1,974,713	313,879	2,490,063
33-00-448-000	SEWER PROJECT EXPENSES	-	-	-	-
33-00-448-364	Municipal Pump Station-CIP	-	900,000	9,600	1,300,000
33-00-448-366	Blackhorse Hill Rd-54 Homes	-	65,000	5,000	-
33-00-448-367	Edge Lane to Windsor Lane Pipe Relining	-	-	-	-
33-00-448-xxx	Dogwood/Scott Project	33,579	-	-	-
33-00-448-369	Downing Forge Manhole Project	-	-	-	-
33-00-448-370	Pipe Relining Project	-	100,000	868	225,000
33-00-448-xxx	Caln Meeting House/Granger Project	-	-	1,414	-
33-00-xxx-xxx	Vehicles and Equipment	-	23,000	10,503	60,000
33-00-492-001	Transfer to General Fund - EDU Asset Pur	55,313	55,313	55,313	55,313
33-00-493-960	CONTINGENCY	-	-	-	-
33-00-820-080	Depreciation Expense	224,632	-	-	-
	SEWER CAPITAL EQUIPMENT Expenditure Total	313,524	1,143,313	82,697	1,640,313
	Excess of Revenues Over Expenditures	965,190	831,400	231,181	849,751
	Beginning Fund Balance 1/1/18			7,857,389	
	Ending Fund Balance 12/31/18			8,088,570	
	Ending Fund Balance 12/31/19				8,938,321

Caln Township 2019 Budget Capital Funds

Capital Reserve Fund

Solid Waste Equipment Fund

Fire Equipment Fund

Open Space Fund

Equipment Fund

Bond Fund

2019 Budget Detail

Account Number	Account Description	2017 Actual	2018 Budget	2018 Projected	2019 Proposed
CAPITAL RESERVE FUND					
19-10-351-300	Interest Earnings	92	1,100	800	4,200
19-10-355-750	Osborne Bridge Grant	23,473	-	-	-
19-10-355-752	TCDI	-	-	-	-
19-10-355-753	Comp Plan Update	35,000	-	-	-
19-10-355-755	Insurance Reimbursement	-	-	25,430	-
19-10-355-756	ARLE 2011 Grant	152,439	-	-	120,000
19-xx-xxx-xxx	County VPP Grant	-	37,149	-	37,149
19-10-380-110	Verizon Cell Tower Rent	26,120	24,000	24,720	24,720
19-10-380-115	Henkels and McKoy / Precision Pipeline	34,125	75,000	75,000	-
19-10-387-838	Contributions - Additional Local Match	6,022	-	-	-
19-10-391-939	Sale of Used Equipment	-	-	-	-
19-10-392-001	Transfer From General Fund	93,000	440,000	-	-
19-10-392-030	Transfer From Sewer Capital Fund	2,085	-	-	-
19-10-393-130	Proceeds of Bank Loan	120,000	-	-	-
CAPITAL RESERVE FUND Revenue Total		492,356	577,249	125,950	186,069
19-00-000-000	CAPITAL RESERVE FUND	-	-	-	-
19-00-402-200	FINANCE OTHER EXPENSES	-	-	-	-
19-00-402-314	Audit - Single Audit for Grant	4,500	-	-	-
19-00-402-921	Capital Equipment Generators	-	-	-	-
19-00-402-xxx	Digital Sign	-	-	-	20,000
19-00-402-999	General Misc Expense	4,000	-	4,000	-
19-00-409-601	Building Improvements	2,978	20,000	20,000	25,000
19-00-409-602	TCDI Expenses	-	-	-	-
19-00-409-603	Comp Plan Update	11,276	-	-	-
19-xx-xxx-xxx	VPP Expenses	-	125,936	163,525	-
19-00-409-604	Columbia Gas Expenses	-	-	-	-
19-00-410-924	Police Projects/Cameras	10,615	10,615	10,615	10,615
19-00-410-929	Speed Board Message Trailer	15,525	-	-	-
19-00-414-200	PLANNING OTHER EXPENSES	-	-	-	-
19-00-414-320	Chester County GIS	-	-	-	-
19-00-xxx-xxx	Zoning Ordinance Review and Update	-	-	-	50,000
19-00-430-905	Fisherville Road Bridge	12,719	338,000	12,000	350,000
19-00-430-927	Traffic Signals-ARLE	177,468	-	13,000	50,000
19-00-430-928	Other Projects	431	-	-	-
19-00-452-xxx	Consulting Services - Structural Analysis (Barn and House)	-	50,000	-	50,000
19-00-454-200	PARKS OTHER EXPENSES	-	-	-	-
19-00-454-730	Park Improvements	-	-	-	-
19-00-493-961	TWP BUILDING ROOF	104,072	-	-	-
19-00-xxx-xxx	Demo Golf Course House	-	50,000	-	50,000
19-00-493-962	CONTINGENCY	-	-	-	-
19-99-319-008	Osborne Bridge-Local Share	29,616	-	-	-
CAPITAL RESERVE FUND Expenditure Total		373,200	594,551	223,140	605,615
Excess of Revenues Over Expenditures		119,155	(17,302)	(97,190)	(419,546)
Beginning Fund Balance 1/1/18				51,427	
Appropriated from General Fund - Fund Balance				470,000	
Ending Fund Balance 12/31/18				424,237	4,691

2019 Budget Detail

Account Number	Account Description	2017 Actual	2018 Budget	2018 Projected	2019 Proposed
SOLID WASTE EQUIPMENT FUND					
21-10-351-300	INTEREST EARNINGS	859	400	2,000	3,400
21-10-355-022	STATE GRANTS 902	-	-	-	-
21-10-xxx-xxx	State Grant 902	195,853	-	5,597	-
21-10-364-510	SALE OF CARTS	1,200	1,100	1,000	850
21-10-392-020	Transfer From Solid Waste Fund	166,867	60,000	60,000	72,000
	Revenue Total	364,778	61,500	68,597	76,250
21-00-492-002	LEAF TRUCK PURCHASE	-	-	32,101	-
21-00-xxx-xxx	Compost Pad	-	42,500	-	-
21-00-xxx-xxx	Cart Purchases - Trash and Recycling	-	-	39,000	-
21-00-xxx-xxx	Brush Bandit Chipper, Model 250	-	-	-	-
21-00-427-840	Depreciation	55,844	-	-	-
	Expenditure Total	55,844	42,500	71,101	-
	Excess of Revenues Over Expenditures	308,934	19,000	(2,504)	76,250
	Beginning Fund Balance 1/1/18			<u>446,287</u>	
	Ending Fund Balance 12/31/18			<u>443,783</u>	
	Ending Fund Balance 12/31/19				<u><u>520,033</u></u>

2019 Budget Detail

Account Number	Account Description	2017 Actual	2018 Budget	2018 Projected	2019 Proposed
FIRE EQUIPMENT FUND					
31-10-351-300	Interest Earnings	926	1,200	3,900	5,500
31-10-392-003	Transfer From Fire Fund	99,500	97,500	97,500	82,500
FIRE EQUIPMENT FUND: Revenue Total		100,426	98,700	101,400	88,000
31-00-429-788	Miscellaneous (Lighting Repairs and Upgrades - Rescue Truck)	-	-	-	15,000
31-00-429-999	General Expense	-	-	-	-
FIRE EQUIPMENT FUND: Expenditure Total		-	-	-	15,000
Excess of Revenues Over Expenditures		100,426	98,700	101,400	73,000
Beginning Fund Balance 1/1/18				<u>192,478</u>	
Projected Ending Fund Balance 12/31/18				<u>293,878</u>	
Budgeted Ending Fund Balance 12/31/19					<u><u>366,878</u></u>

2019 Budget Detail

Account Number	Account Description	2017 Actual	2018 Budget	2018 Projected	2019 Proposed
OPEN SPACE FUND					
32-10-351-300	Interest Earnings	602	500	1,000	750
32-10-357-007	County Grants	16,508	-	-	-
32-10-387-400	Contributions - Deposits	8,250	17,250	-	-
32-10-387-401	DEVELOPER FEES	8,637	-	-	-
	OPEN SPACE FUND Revenue Total	33,997	17,750	1,000	750
32-00-454-201	LLOYD PARK RENOVATIONS	1,900	-	-	-
32-00-454-710	Land Purchase	34,971	-	-	-
32-00-454-998	Transfer to General Fund - Debt Service	25,000	25,000	25,000	25,000
	OPEN SPACE FUND Expenditure Total	61,871	25,000	25,000	25,000
	Excess of Revenues Over Expenditures	(27,874)	(7,250)	(24,000)	(24,250)
	Beginning Fund Balance 1/1/18			115,624	
	Projected Ending Fund Balance 12/31/18			91,624	
	Budgeted Ending Fund Balance 12/31/19				<u><u>67,374</u></u>

2019 Budget Detail

Account Number	Account Description	2017 Actual	2018 Budget	2018 Projected	2019 Proposed
EQUIPMENT FUND					
34-10-345-090	Grant-Chipper	-	-	-	-
34-10-351-300	Interest Earnings	2,227	1,200	3,500	4,300
34-10-391-939	Sale of Equipment	1,579	10,000	30,619	32,000
34-10-392-001	Transfer From General Fund	125,000	151,000	148,000	177,000
EQUIPMENT REPLACEMENT FUND: Revenue Total		128,806	162,200	182,119	213,300
34-00-401-921	Township Manager Vehicle	7,940	7,440	7,437	7,437
34-00-401-xxx	Phone System	-	8,850	18,846	-
34-00-410-921	Police Capital Equipment- Continuing Leases (SUV and Pickup)	37,298	20,550	20,549	20,550
34-00-410-xxx	Police Vehicle - Chief Unmarked	8,683	8,182	8,181	8,181
34-00-410-932	Police Vehicles - 2 SUVs	-	20,710	21,772	21,272
34-00-410-934	Police Vehicle - Detectives	-	-	7,018	6,768
34-00-410-929	License Plate Reader	7,074	6,481	6,481	6,481
34-00-410-xxx	Police Vehicle - Detectives - Escape	-	-	-	7,100
34-00-410-xxx	Police Vehicle - Patrol SUV	-	-	-	12,800
34-00-430-921	Continuing Leases PW (Dump Trucks)	31,792	31,792	31,791	31,792
34-00-430-933	Backhoe	23,734	23,735	23,734	23,734
34-00-430-932	Continuing Leases PW (Dump Truck)	29,361	29,361	29,361	-
34-00-430-xxx	Boom Mower	32,336	31,742	31,742	31,742
34-00-430-936	2018 Ford F550 w/Plow	-	17,213	22,624	22,374
34-00-430-937	2016 Ford F550 w/Plow	17,712	18,635	17,212	17,212
34-00-430-935	Replace Dump Bodies (2)	-	13,808	4,495	3,751
34-00-430-xxx	2020 Peterbuilt 348 w/Spreader and Plow	-	-	-	35,600
34-00-430-xxx	Replace Dump Body	-	-	-	10,000
34-00-430-939	PA DEP Portion Proceeds Sale of Truck	-	-	-	-
EQUIPMENT FUND Expenditure Total		195,931	238,499	251,243	266,794
Excess of Revenues Over Expenditures		(67,125)	(76,299)	(69,124)	(53,494)
Beginning Fund Balance 1/1/18				303,840	
Projected Ending Fund Balance 12/31/18				234,716	
Budgeted Ending Fund Balance 12/31/19					<u><u>181,222</u></u>

2019 Budget Detail

Account Number	Account Description	2017 Actual	2018 Budget	2018 Projected	2019 Proposed
CAPITAL BOND FUND					
18-10-351-300	Interest Earnings	-	-	-	-
18-10-351-302	Interest Earnings-2013 Bond Fund	743	625	1,200	1,200
18-10-322-900	Street Opening Fees	-	-	-	-
18-10-354-002	ARLE-Incident Mngt	-	-	-	-
18-10-355-760	THORNDALE SIDEWALK GRANT	-	341,164	-	-
18-10-355-xxx	PAWC Reimbursements	-	-	-	-
CAPITAL BOND FUND REVENUE: Revenue Total		743	341,789	1,200	1,200
18-00-409-608	THORNDALE SIDEWALK GRANT*	-	-	-	-
18-00-621-001	Wedgewood/Lincoln Hwy Sidewalk - Design	25,110	31,500	7,898	-
18-00-621-002	Wedgewood/Lincoln Hwy Sidewalk - Construction	-	352,385	-	-
18-00-621-003	Wedgewood/Lincoln Hwy Sidewalk - Inspection	-	21,070	-	-
18-00-430-XXX	Park West Rain Garden	-	-	-	20,000
18-00-430-XXX	Impaired Stream Project	-	-	-	68,524
CAPITAL BOND FUND Expenditure Total		25,110	404,955	7,898	88,524
Excess of Revenues Over Expenditures		(24,367)	(63,166)	(6,698)	(87,324)
Beginning Fund Balance 1/1/18				<u>94,022</u>	
Ending Fund Balance 12/31/18				<u>87,324</u>	
Ending Fund Balance 12/31/19					<u><u>(0)</u></u>

Caln Township 2019 Budget Other Funds

Street Light Fund

Escrow Fund

Self-Insurance Fund

Highway Aid (Liquid Fuels) Fund

Community Day/NNO Fund

2019 Budget Detail

Account Number	Account Description	2017 Actual	2018 Budget	2018 Projected	2019 Proposed
STREET LIGHT FUND					
02-10-300-100	Street Light Current	33,394	31,500	32,000	32,000
02-10-300-110	Street Light Penalty	833	1,000	1,000	1,000
02-10-300-200	Street Light Prior	(1,878)	2,000	2,000	2,000
02-10-300-300	Barley Sheaf Farm Street Light Revenue	8,171	8,450	8,400	8,652
02-10-300-500	Street Light Liens	1,219	1,200	1,200	1,200
02-10-351-300	Interest Earnings	118	50	200	200
02-10-392-001	Transfer from General Fund	-	-	-	-
02-10-380-102	Interest - Delinquent Accounts	84	-	125	125
02-10-380-104	Delinquent Certified Letter Fees	531	-	600	600
STREET LIGHT FUND REVENUES: Revenue Total		42,471	44,200	45,525	45,777
02-00-434-321	Postage	264	200	200	200
02-00-434-352	Electricity	39,087	40,275	39,500	40,700
02-00-434-353	Electricity - Barley Sheaf Farms	8,162	8,450	8,400	8,652
STREET LIGHT FUND Expenditure Total		47,513	48,925	48,100	49,552
Excess of Revenues Over Expenditures		(5,042)	(4,725)	(2,575)	(3,775)
Beginning Fund Balance 1/1/18				<u>7,702</u>	
Ending Fund Balance 12/31/18				<u>5,127</u>	
Ending Fund Balance 12/31/19					<u><u>1,352</u></u>

2019 Budget Detail

Account Number	Account Description	2017 Actual	2018 Budget	2018 Projected	2019 Proposed
ESCROW FUND					
10-10-351-300	Interest Earnings	2,753	1,835	1,835	2,500
10-10-361-320	Escrow Deposits	267,991	250,000	250,000	275,000
ESCROW FUND REVENUES: Revenue Total		270,744	251,835	251,835	277,500
10-00-000-000	ESCROW FUND	-	-	-	-
10-00-489-200	OTHER EXPENSES	-	-	-	-
10-00-489-801	Escrow Expenses	264,514	244,500	244,500	269,417
10-00-489-803	Escrow Admin Fees	6,230	7,335	7,335	8,083
ESCROW FUND Expenditure Total		270,744	251,835	251,835	277,500
Excess of Revenues Over Expenditures		(0)	-	-	0

2019 Budget Detail

Account Number	Account Description	2017 Actual	2018 Budget	2018 Projected	2019 Proposed
SELF FUND					
12-10-351-300	Interest Earnings	905	500	1,300	1,200
12-10-392-001	Transfer From General Fund	12,000	12,000	12,000	12,000
12-10-392-008	Transfer From Sewer Operating	1,000	1,000	1,000	1,000
12-10-392-009	Transfer From Golf Fund	-	-	-	7,000
SELF FUND REVENUES: Revenue Total		13,905	13,500	14,300	21,200
12-00-000-000	SELF FUND	-	-	-	-
12-00-486-200	INSURANCE - OTHER EXPENSES	-	-	-	-
12-00-486-291	Insurance - Dental	500	1,000	-	1,000
12-00-486-293	Insurance - Unemployment Comp	29,278	15,000	22,176	15,000
12-00-486-294	Insurance Deductibles	-	1,000	-	1,000
12-00-487-415	Post Retirement Health	5,922	6,000	2,555	6,000
SELF FUND Expenditure Total		35,700	23,000	24,730	23,000
Excess of Revenues Over Expenditures		(21,795)	(9,500)	(10,430)	(1,800)
Beginning Fund Balance 1/1/18				117,413	
Projected Fund Balance 12/31/18				106,983	
Budgeted Fund Balance 12/31/19				105,183	

2019 Budget Detail

Account Number	Account Description	2017 Actual	2018 Budget	2018 Projected	2019 Proposed
LIQUID FUELS FUND					
35-10-351-300	Interest Earnings	3,145	1,000	7,500	4,500
35-10-355-020	Liquid Fuels Tax	404,077	419,260	424,133	425,080
35-10-356-010	PEMA Reimbursement	-	-	-	-
STATE FUND REVENUES: Revenue Total		407,223	420,260	431,633	429,580
35-00-000-000	HIGHWAY AID FUND	-	-	-	-
35-00-430-000	STREETS	-	-	-	-
35-00-430-100	SALARIES	-	-	-	-
35-00-430-101	Salary	-	-	-	-
35-00-430-120	Overtime	-	-	-	-
35-00-430-200	OTHER EXPENSES	-	-	-	-
35-00-430-501	Repair Equipment	-	-	-	-
35-00-430-502	Minor Equipment	3,575	-	-	-
35-00-432-716	Snow & Ice Removal	30,899	46,000	46,000	50,000
35-00-433-618	Traffic Signal Repair	28,570	18,000	12,500	18,000
35-00-433-619	Traffic Signal Electricity	2,460	3,000	2,700	3,500
35-00-433-620	Street Sign Repair	4,005	3,600	3,600	3,600
35-00-434-622	Street Lights	14,410	14,000	14,000	14,420
35-00-436-626	Storm Sewers	5,737	12,000	5,500	10,000
35-00-437-628	Repair Signs	156	-	-	-
35-00-438-613	Road Maintenance	262,312	450,000	523,051	325,000
35-00-438-614	Bridge Maintenance	-	2,000	2,000	2,000
35-00-438-615	Lines Maintenance/Striping	12,596	20,000	15,000	18,000
35-00-439-911	Construction - Roads	-	-	-	-
HIGHWAY AID FUND Expenditure Total		364,720	568,600	624,351	444,520
Excess of Revenues Over Expenditures		42,503	(148,340)	(192,718)	(14,940)
Beginning Fund Balance 1/1/18				209,476	
Projected Ending Fund Balance 12/31/18				16,758	
Budgeted Ending Fund Balance 12/31/19					<u><u>1,818</u></u>

2019 Budget Detail

Account Number	Account Description	2017 Actual	2018 Budget	2018 Projected	2019 Proposed
COMMUNITY DAY / NNO FUND					
37-10-351-300	Interest Earnings	-	-	-	-
37-10-387-xxx	Contributions - Community Day	13,000	13,000	13,000	13,000
37-10-387-xxx	Contributions - NNO	11,800	12,000	6,650	12,000
37-10-392-001	Transfer from General Fund	-	20,000	-	20,000
	COMMUNITY DAY / NNO FUND Revenue Total	24,800	45,000	19,650	45,000
37-00-451-459	Community Day	12,729	13,000	13,000	13,000
37-00-451-xxx	NNO	10,524	12,000	4,585	12,000
	COMMUNITY DAY / NNO Expenditure Total	23,253	25,000	17,585	25,000
	Excess of Revenues Over Expenditures	1,547	20,000	2,065	20,000

Assumptions

**Caln Township
2019 Proposed Budget
Assumptions**

Real Estate Taxes

2019 Caln Taxable Assessed per Chester County - \$727,625,876 as of 11/15/18 (less Brandywine assessment of \$17,379,620) = \$ 710,246,256
 2018 Caln Taxable Assessed per Chester County - \$720,844,082 as of 11/15/17 (less Brandywine assessment of \$17,379,620) = \$ 703,464,462
 2017 Caln Taxable Assessed per Chester County - \$713,316,329
 Collection Rate - 98%

		Budgeted	Loss Due to Brandywine Sale
General	3.458 mills	\$ 2,406,911	\$ 58,897
Fire	.60 mills	\$ 417,625	\$ 10,219

Other Taxes

EIT - assumed flat based on 2018 projections
 LST - assumed flat based on 2018 projections

Personnel Costs

Headcount

Budgeted Headcount:

	FT	PT
Exec	1	
Admin	2	
Finance	3	1
Codes	3	1
Life Safety	1	
Engineering	0	
Public Works	9	1
Sewer	5	
Police	20	
Police Admin	1	1
Golf	2	Varies By Season
	<u>47</u>	<u>4</u>

Assumed vacancies to be filled as follows:

(2) Officers 3/1/18
 Public Works Laborer 1/1/18

Benefits

Assumed no changes in benefits.
 Total healthcare costs for 2019 will be \$ 949,778 net of the RSF credit and multi-trust discount. This is a reduction of 1.1% from 2018.

Insurance

Increased budgeted amount over current year actual by approximately 20% due to uncertainty over renewal.

Capital Expenditures

Item	Cost	Funding Source
2019 Ford Escape - Police	\$ 26,000	Equipment Fund - Capital Lease
2019 Ford SUV - Police (including camera)	\$ 47,000	Equipment Fund - Capital Lease
2020 Peterbilt 348 Dump Truck w/ Plow	\$ 157,315	Equipment Fund - Capital Lease
Replace Dump Body - F550	\$ 10,000	Equipment Fund - Cash
Digital Message Sign - Municipal Building	\$ 20,000	Capital Reserve Fund - Cash
Zoning Ordinance Review and Update	\$ 50,000	Capital Reserve Fund - Cash
Painting/Carpet Tiles - Municipal Building	\$ 15,000	Capital Reserve Fund - Cash
Finish LED Replacement - Municipal Building	\$ 10,000	Capital Reserve Fund - Cash
Structural Analysis - Barn and Farmhouse	\$ 50,000	Capital Reserve Fund - Cash
Demolish Golf Course House	\$ 50,000	Capital Reserve Fund - Cash
Upgrade Lighting Package on Fire Rescue/Pumper	\$ 15,000	Fire Equipment Fund
Fisherville Road Bridge	\$ 350,000	Capital Reserve Fund - Cash
Sand Rake	\$ 13,300	Golf Fund - Capital Lease
Golf Simulator	\$ 3,000	Golf Fund - Cash
Seal Parking Lot and Repaint Lines - Golf Course	\$ 2,000	Golf Fund - Cash
Repair Bridges - Golf Course	\$ 3,000	Golf Fund - Cash
Various Park Improvements	\$ 72,014	General Fund - Cash
Road Program	\$ 325,000	Liquid Fuels - Cash

Other Information



MEMO: 2019 Parks Budget Request

The following items are required for Caln Township Parks:

Park	Item	Number	Estimated Cost	Total Cost
Lloyd Park	Trash Receptacles	10	\$500	\$5000
Lloyd Park	Borders around Swing set (plus ramp below)	48	\$43	\$2064
Lloyd Park	Accessible ramp for swing set	1	\$1000	\$1000
Lloyd Park	Picnic Tables	3	\$600	\$1800
Dawkins Park	Basketball Court re-surfacing	1	\$8000	\$8000
Dawkins Park	Playground borders	1	\$4150	\$4150
Dawkins Park	Trash Receptacles	6	\$500	\$3000
Municipal Park	Playground Borders	1	\$8000	\$8000
Municipal Park	Trash Receptacles	22	\$500	\$11,000
Municipal Park	Basketball court re-surfacing	2	\$8000	\$16000
Municipal Park	Tennis Court re-surfacing	2	\$6000	\$12,000
				\$72,014

Longer-term goals include:

Adding pickleball court lines to the tennis courts, erosion control measures in Lloyd Park, fencing a limited area of Lloyd Park for dogs (existing dog park is not completely fenced), and new playground equipment for Dawkins Park.

Sincerely,
 Mike Fragale
 Director of Public Works

Ingleside Golf Club's 2019 Capital Expenses

In 2018 we finished payment on our cart fleet and our rough mower. The cost per year of the cart fleet was \$21,348 and \$12,320 for the rough mower. This lowers our Capital Items cost by \$33,668. We still do have a payment of \$9,178 for our cart and top dresser that is still in Capital Items.

Below is a list of Capital Items we would like to add for the 2019 season.

1) Sand Rake \$13,300 - The dealer asked us to add 5% to be safe for the upcoming year from the quote we received. This machine would save us in labor and allow us to better maintain our bunkers.

2) Golf Simulator - \$3,000 - This simulator would be placed in the golf shop and allow us to make revenue in our off season and times of poor weather.

3) Seal parking lot and repaint lines - \$2,000

4) Repair Bridges - \$3,000 - Bridges around the golf course are in need of repair.