

Pocopson Township Proposed 2018 Budget Balances

2018 Fund Balances

	Beginning Balance	Income	Expenses	Ending Balance
General Fund	\$1,255,177	\$1,758,703	\$2,265,071	\$748,809
Parks Recreation and Trails	\$192,225	\$3,500	\$29,600	\$166,125
Historical Committee	\$24,251	\$1,510	\$17,000	\$8,761
Township Facilities	\$69,289	\$1,203,515	\$865,000	\$407,804
Open Space Tax	\$357,883	\$336,935	\$362,202	\$332,616
Highway Aid	\$334,669	\$318,764	\$339,500	\$313,934
Capital Reserve	\$465,434	\$118,725	\$105,000	\$479,159
General Reserve	\$80,602	\$125	\$0	\$80,727
Route 52 Intersections	<u>\$207,566</u>	<u>\$1,250</u>	<u>\$0</u>	<u>\$208,816</u>
	\$2,987,097	\$3,743,027	\$3,983,373	\$2,746,751

Pocopson Township Proposed 2018 Budget General Fund

	2015 Actual	2016 Actual	2017		2018 Budget	Comments
			Projected	Budget		
Income						
301 Real Property Tax						
301.100 Current Year	394,506	403,317	396,907	388,064	394,112	5% early/late pay
301.200 Prior Year	3,033	3,595	9,435	10,000	10,000	
301.400 Delinquent Taxes	3,588	4,959	2,957	2,400	3,500	
Total 301 Real Property Tax	401,127	411,872	409,299	400,464	407,612	
310 Local Taxes						
310.10 Real Estate Transfer Tax	125,659	155,276	100,530	100,450	118,125	[45 houses @ \$525,000 avg sale price] x 0.5%
310.210 EIT - Current Year	557,149	576,366	588,334	530,000	578,000	Net of Keystone commission
310.220 EIT - Prior Years	198,189	326,810	285,121	260,000	278,000	
310.500 Local Svcs Tax (LST)	60,814	59,563	58,518	56,000	60,000	\$1/week for incomes over \$12K/yr
Total 310 Local Taxes	941,812	1,118,015	1,032,503	946,450	1,034,125	
322 Licenses & Permits						
322.800 TV Franchise & Comm Twr	116,492	116,997	120,933	109,000	118,000	
322.810 Pole Permits	0	0	0	0	0	
322.820 Street Encroachment	80	70	150	0	0	
Total 322 Licenses & Permits	116,572	117,067	121,083	109,000	118,000	
331 Fines						
331.100 Court	725	714	646	400	400	Municipal Court
Total 331 Fines	725	714	646	400	400	
341 Interest Earnings						
341.011 Interest General Fund	1,706	5,004	9,634	3,500	10,000	
341.012 Interest Payroll Fund	50	31	26	25	25	
Total 341 Interest	1,756	5,035	7,854	3,525	10,025	
354 State Cap / Oper Grants						
354.150 Recycling Grant PA	2,449	4,073	3,500	3,600	3,000	
Total 354 State Cap / Oper Grants	2,449	4,073	3,500	3,600	3,000	
355 State Shared Rev & Entitle						
355.010 Public Utility Tax	1,681	1,886	1,925	1,800	1,800	based on annual State tax receipts
355.040 Alcohol Beverages	0	0	0	0	0	no license in Twp as of 2015
355.050 Munic Pension State Aid	4,548	8,099	9,062	7,500	7,500	see Line 483.30
355.070 Foreign Fire Insurance	38,501	38,589	35,583	38,000	38,000	pass through from State to local fire companies
Total 355 State Shared Rev & Entitle	44,731	48,574	46,570	47,300	47,300	
357 Local Gov't Grants						
357.150 HHW	335	377	326	300	300	depends on items recycled
357.250 Historic Survey	0	0	0	0	0	Cancelled in 2016
Total 357 Local Gov't Grants	335	377	326	300	300	
358.11 Fire Svc Contract County	65,000	65,000	65,000	65,000	65,000	Pocopson Home and prison - pass-through to Longwood Fire Company
361 General Gov't						
361.300 Zoning fees	13,575	9,379	11,404	12,000	7,500	permits, hearings, conditional use, etc.
361.700 Reproduction of Records	18	28	9	20	20	open records requests
Total 361 General Gov't	13,593	9,407	11,413	12,020	7,520	
362 Public Safety						
362.410 Building Permits	41,558	50,794	59,659	42,000	38,000	Improvement projects; 1-2 new homes built
362.460 Fire Rescue Impact	1,481	255	0	750	750	From permit fee for new construction
Total 362 Public Safety	43,039	51,049	59,659	42,750	38,750	

Pocopson Township Proposed 2018 Budget General Fund

	2015 Actual	2016 Actual	2017		2018 Budget	Comments
			Projected	Budget		
363 Highways & Streets						
363.510 Snow Removal Contract	38,495	23,752	27,520	23,500	23,500	extra \$ from State for harsh winter in 2014-15
363.520 Snow Removal Other	300	16,322	0	250	250	2016: FEMA reimburse for January storm
Total 363 Highways & Streets	38,795	40,075	27,520	23,750	23,750	
367 Culture Recreation						
367.20 Rec Program Fees	1,520	1,020	950	800	800	tennis, soccer, baseball facility rentals
367.888 Founders Day	3,622	2,728	0	3,000	0	sponsors
Total 367 Culture Recreation	5,142	3,748	950	3,800	800	
383.12 Hydrant Fees	2,121	2,121	2,121	2,121	2,121	Red Bridge, Taylors Run, Cts@Longwood, Waterglen reimburse Twp
387.000 Contributions	1,500	0	0	0	0	
389 Miscellaneous						
389.351 Insurance Claim Payout	0	0	1,495	0	0	2017: traffic signal
389.364 Sale of WWTP	100,001	0	0	0	0	
389 Miscellaneous - Other	0	0	0	0	0	
Total 389 Miscellaneous	100,001	0	1,495	0	0	
392 Interfund Operatg Transfers						
392.011 Trf to General Fund	0	0	0	0	0	
Total 392 Interfund Operatg Transfers	0	0	0	0	0	
395 Refund of Prior Year Expend			0	0	0	annual audit adjusting entries
Total Income	1,778,697	1,877,124	1,789,940	1,660,480	1,758,703	
Expenses						
400 General Gov't Expenses						
400.050 Salary Supervisors	5,625	5,625	5,625	5,625	5,625	
400.210 Office Supplies	1,884	1,419	2,234	2,200	2,400	
400.215 Office Postage	1,485	1,078	1,340	2,000	2,500	
400.310 Professional Svcs	10,604	6,445	7,500	20,000	10,000	2016: EMS study; 2017: BH, Feasibility Study
400.320 Communications						
400.321 Phone (land lines)	5,339	5,492	6,987	5,600	6,500	
400.325 Web Site/ Internet	2,370	3,326	2,583	2,500	2,500	
400.329 Newsletter	922	0	0	1,200	3,500	any interest?
Total 400.320 Communications	8,631	8,818	9,570	9,300	12,500	
400.340 Advertising & Printing						
400.341 Advertising	4,848	1,991	3,052	4,000	5,000	
400.342 Printing	216	23	112	300	150	Outsourced copies of plans, maps, large docs
Total 400.340 Advertising & Printing	5,064	2,015	3,164	4,300	5,150	
400.420 Dues Subscripts Twp	2,953	380	2,078	2,000	2,100	CCATO, PSATS, CCSIGA, PAN, Kennett Paper, ChesCo Hist Pres Network, ChesCo Master Planner
400.450 Contracted Svcs						
400.450a Code Update	1,195	7,140	7,195	8,700	6,000	annual recodification plus \$1,200 annual maint.
400.450b Copier	2,760	2,473	2,512	2,800	2,800	includes maint, overages; new lease as of 12/15
Total 400.450 Contracted Svcs	3,955	9,613	6,707	11,500	8,800	
400.460 Mtg/Conventn/Continuing Ed	1,440	463	470	2,000	1,200	PSATS Conf; Committee recognition; holiday lunch; BVA, CCATO events; staff, PC training
Total 400 General Gov't Expenses	41,641	35,855	38,688	58,925	50,275	
402 Auditing / Financial Admin.						
402.100 Wages Treasurer	47,155	52,216	55,667	53,200	57,200	
402.310 Professional Svcs	5,200	5,400	6,450	7,000	6,000	2017 included add'l DCED audit work
402.330 Mileage Treasurer	9	33	25	50	25	
402.390 Bank Fees/Charges		8	0	25	25	
Total 402 Auditing / Financial Admin.	52,364	57,657	62,142	60,275	63,250	

Pocopson Township Proposed 2018 Budget General Fund

	2015 Actual	2016 Actual	2017		2018 Budget	Comments
			Projected	Budget		
403 Tax Collection						
403.450 Local Svcs Tax Collection	1,845	1,813	1,919	1,850	2,000	Berkheimer 3%; property (ChesCo) and EIT (Keystone) fees subtracted from tax proceeds
Total 403 Tax Collection	1,845	1,813	1,919	1,850	2,000	
404 Solicitor / Legal Svcs	54,387	21,850	25,721	50,000	36,000	
405 Secretary / Clerk						
405.100 Wages Secretary	66,846	65,713	67,758	67,500	69,600	
405.115 Wages P/T Admin Staff	0	3,509	10,773	5,000	17,500	P/T admin hired June 2017
405.330 Mileage Sec / Clerk	503	436	631	700	700	
Total 405 Secretary / Clerk	67,349	69,657	79,162	73,200	87,800	
407 IT / Networking						
407.210 Supplies	169	14	86	100	100	checks
407.450 Contract Svcs Tech Supp	1,426	8,188	23,993	6,000	10,000	
407.700 Hardware/ Software	-142	16,361	3,953	4,500	5,000	
Total 407 IT / Networking	1,453	24,563	28,031	10,600	15,100	
408 Engineering - Township	19,018	27,445	5,453	29,000	15,000	
409 Gov't Building & Plant						
409.220 Operating Supplies	1,066	1,188	1,274	2,500	2,000	
409.250 Repair/Maintenance	1,852	439	2,805	2,000	2,500	
409.360 Utilities			0			
409.361a Electric/Gas Garage	7,604	5,791	6,758	8,000	8,000	
409.361b Electric/Heat Office	4,042	3,505	3,060	4,600	4,600	
409.361c Utility Barnard House	1,867	3,707	3,746	5,100	5,100	includes internet/phone service/propane
409.361d Utility Schoolhouse	1,590	1,991	1,059	2,200	2,200	
409.366 Water Barnard House	0	0	0	300	300	Aqua, eventually
409.366a Water Public Works Bld	0	190	380	360	425	
Total 409.360 Utilities	15,102	15,184	15,002	20,560	20,625	
409.367 Trash Removal	1,610	2,037	2,036	2,000	2,300	
409.450 Contract Svcs			0			
409.450a Security Services	1,078	1,063	1,273	1,800	1,800	Barnard House, Office, Garage monitoring
409.450b Bottled Water	510	681	703	700	750	
409.450c Office Cleaning	463	581	600	600	8	12 office bldg cleanings
409.450d Other	2,211	1,622	2,840	2,750	3,000	garage door repairs, extinguishers, HVAC checks
Total 409.450 Contract Svcs	4,262	3,947	5,416	5,850	5,558	
409.600 Barnard House						
409.620 Barnard House Improves		270	716	2,000	2,000	in-house maintenance/repair
409.660 Barnard House Pro. Fees	3,135	931	1,625	10,000	10,000	legal, IT
Total 409.600 Barnard House	3,135	1,201	2,341	12,000	12,000	
409.720 Gen'l Improvements	3,893	24,277	4,928	50,000	45,000	2018: security upgrades \$10,000, DH shed
Total 409 Gov't Building & Plant	30,919	48,273	33,803	94,910	89,983	

Pocopson Township Proposed 2018 Budget General Fund

	2015 Actual	2016 Actual	2017		2018 Budget	Comments
			Projected	Budget		
411 Fire						
411.540 Foreign Fire Insure LW	31,263	31,335	28,894	38,000	31,600	Fire and Ambulance Property tax: 81.2% to Longwood and 18.8% to PoMarLin. State contribution (Foreign Fire Insurance Tax) is passed through to the fire companies and County contribution for Pocopson Home and Prison is passed through to Longwood. As of Jan 2015 fund fire with 0.50 mill plus impact fees and fund ambulance with 0.20 mill. Per Ordinance 2 of 2017 (adopted 7/24/17) joining Kennett Regional Fire & EMS Commission, fund fire with 0.25 mill and ambulance with 0.15 mill as of 1/1/2018.
411.541 Twp Contrib Longwd Fire	159,991	136,153	129,397	131,274	78,546	
411.542 County Cont Longwd Fire	20,971	20,971	20,971	20,971	20,971	
411.544 Foreign Fire Insure PML	7,238	7,255	6,690	7,000	7,250	
411.545 Twp Contrb PoMrLin Fire	29,934	31,523	29,959	30,393	18,185	
411.546 Workers Comp Fire Cos.					9,500	
411.547 Impact Fees Longwood	0	0	0	0	250	
411.548 Impact Fees PoMarLin	0	0	0	250	250	
Total 411 Fire	249,398	227,236	215,910	227,888	166,552	
412 Ambulance			0			
412.540 Twp Contrb Longwood Amb	62,871	66,320	62,992	63,901	38,180	
412.542 County Cont Longwd EMS	44,029	44,029	44,029	44,029	44,029	
412.545 Twp to Goodfellow Amb	750	750	750	750	750	
Total 412 Ambulance	107,650	111,099	107,771	108,680	82,959	
413 Code Enforcement						
413.112 Wages Receptionist	10,832	12,632	12,553	13,350	14,500	Commercial, electrical, plus improvements changed from in-house to contractor in 2016
413.114 Building Inspector	47,750	49,785	48,975	55,000	52,000	
413.115 Code Enforcement Officer	10,667	25,325	27,683	28,000	32,000	
Total 413 Code Enforcement	69,249	87,742	89,211	96,350	98,500	
414 Planning & Zoning						
414.310 Prof. / Legal Svcs P&Z	13,217	14,048	13,130	18,000	15,000	ZHB, PC Solicitor and legal review
414.340 Ads P&Z	661	907	4,680	1,600	4,500	
414.420 Dues Subscripts Plannin	1,200	1,200	950	1,250	1,250	BVA, Brandywine Conservancy, KARPC
414.450 Contracted Services	476	767	1,050	4,000	2,500	court reporters
Total 414 Planning & Zoning	15,553	16,921	19,810	24,850	23,250	
414.313 Engineer Reimbursable	0	5,103	1,817	8,000	8,000	
414.314 Legal Fees Reimbursable	0	4,275	(853)	8,000	8,000	
415 Emergency Management	757	126	400	2,400	2,400	includes Fire Marshal expenses
422.310 Animal Control - SPCA	3,810	690	3,615	4,000	4,000	
427.530 Solid Waste Disposal	753	653	622	800	800	HHW; County has 5 regional collections/yr
429 Wastewater / Sewage						
429.313 Sewer Engineering	476	986	500	1,500	1,000	
429.314 Sewer- Legal						
429.314a Sewer Legal - North						
429.314b Sewer Legal - South						
429.318a Riverside North						
429.318b Riverside South						
429.440 Onlot Sewage Mgm PADEP						
429.444 Denton Hollow Sewer	67	543	255	500	500	
429.537 Sewer -- Act 537 Plan					7,500	
429.666 Corinne Sewer Extension						
429.667 Preserve WWTP	3,438	0	0	0	0	
Total 429 Wastewater / Sewage	3,981	1,529	755	2,000	9,000	

Pocopson Township Proposed 2018 Budget General Fund

	2015 Actual	2016 Actual	2017		2018 Budget	Comments
			Projected	Budget		
430 Public Works						
430.140 Salary Staff PW	175,964	217,647	236,328	250,000	258,000	Snow removal appears in 432.140
430.220 Operating Supplies	3,821	4,178	6,618	3,600	3,600	Pesticide, compressed gas, hardware, etc.
430.232 Vehicle Fuel	10,549	7,115	8,097	15,000	12,000	
430.238 Clothing / Uniforms	1,220	1,186	525	1,200	1,200	issued by Twp/reimburse for boots
430.239 Safety First Aid Equip	223	339	200	500	500	cones, work area signs
430.250 Repair Maint Supplies	7,768	9,015	5,368	9,000	9,000	stone, welding metal, etc.
430.260 Small Tools & Equipment	2,638	8,276	15,785	18,000	7,500	2017: loader plow \$13,000
430.324 Cell phones	1,474	2,018	2,104	2,600	2,400	3 Twp-owned, reimburse 2 private lines
430.328 Radio Equipment		0	53	500	500	
430.380 Equipment Rental		0	0	500	500	
430.420 Dues Subscript PW	663	446	447	700	700	PA 1-call, municipal co-op
430.450 Contracted Services	298	52,223	1,443	2,500	2,500	2016: W. Creek Rd retaining wall
430.460 Meetings, Conf, Cont Ed	204	564	262	700	700	LTAP lunch, pesticide courses, safety training
430.470 CDL Drug Testing		95	305	300	300	
Total 430 Public Works	204,821	303,101	277,535	305,100	299,400	
432 Winter Maint Snow Removal						
432.140 Salary Staff Snow Remov	31,012	10,038	7,724	28,000	25,000	10% performed by seasonal employees
432.240 Snow Operating Supplies		0	801	250	250	emergency debit card purchases
Total 432 Winter Maint Snow Removal	31,012	10,038	8,526	28,250	25,250	
446 MS4 Stormwater Mgmt						
446.313 SWM Engineering	6,942	18,718	23,298	21,000	24,000	
446.450 SWM Contracted Svcs	102	190	2,500	0	0	
Total 446 MS4 Stormwater Mgmt	7,045	18,908	25,798	30,000	24,000	error in 2017 budget subtotal calculation
448.242 Hydrants	5,186	5,185	5,181	5,285	5,285	
456.520 Library Contributions	16,000	16,000	18,000	18,000	18,000	Kennett Library 70%, WCPL 30% tentative
457.220 Founders Day	7,798	6,856	0	10,000	10,000	discontinued as of 2017
459.227 Historical Marker				2,000	6,400	Locust Grove Schoolhouse, Brandywine Battlefield
471.100 Gen'l Oblig. Bond/Note Principal	0	0	0	30,000	44,051	\$500,000 10 yr fixed at 2.75%
472.100 Gen'l Oblig. Bond/Note Interest	0	0	0	19,335	13,197	\$500,000 10 yr fixed at 2.75%
481 Employer Paid Benefits W/H						
481.10 FICA	21,571	22,489	24,313	26,206	0	6.20%
481.20 Medicare	5,045	5,260	5,687	6,129	0	1.45%
481.300 U/C Employer Paid	3,873	2,416	5,770	4,000	4,000	
Total 481 Employer Paid Benefits W/H	30,489	30,165	35,770	36,335	4,000	
483.300 Pension / Retirement	7,812	8,881	8,881	11,844	11,844	MMO plus admin costs (deferred by Line 355.050)
484 Workers Comp.						
484.195 Workers Comp Twp	12,061	16,197	14,875	18,000	18,000	
484.354 Workers Comp Fire Co's.	8,323	8,415	8,576	9,500		as of 2018, tracked in 411.546
Total 484 Workers Comp.	20,385	24,612	23,451	27,500	18,000	
486 Insurance						
486.200 Property, equip auto	22,957	24,094	27,509	27,000	27,000	
486.400 Blanket Bond	1,198	1,198	1,198	1,200	1,200	Coverage for employees other than treasurer
486.600 Treasurer's Bond	1,550	1,550	1,550	1,600	1,600	
Total 486 Insurance	25,705	26,842	30,257	29,800	29,800	

Pocopson Township Proposed 2018 Budget General Fund

	2015 Actual	2016 Actual	2017		2018 Budget	Comments
			Projected	Budget		
487 Health Insurance						
487.196 Health Insurance Twp	41,035	40,622	44,104	45,000	46,000	Annual charge for F/T employees
487.198 Health Insurance Emps	-4,260	-4,593	(5,108)	(5,300)	(4,850)	Employees' share for dependents
487.199 Other Group Benefits	5,899	7,464	7,311	8,400	7,200	Life, disability, dental for F/T employees
Total 487 Health Insurance	42,674	43,492	46,307	48,100	48,350	
489.300 Miscellaneous	0	0	0	0	0	
492 Interfund Op Transfers						
492.011 Trf to General Fund		0	0	0	0	
492.013 Trf to Hwy Aid	175,720	250,000	225,000	225,000	125,000	
492.444 Trf to Capital Reserve	255,567	155,276	105,530	100,450	118,125	Actual Real Estate Transfer tax
492.494 Trf to General Reserv		20,000	20,000	0	0	Limited to 5% of income by 2nd Class Code
492.555 Trf to Historical Committee	7,500	0	0	0	0	
492.666 Trf to Open Space Tax		0	0	0	0	
492.747 Trf to Twp Facilities	70,000	25,000	0	200,000	700,000	Instead of/in addition to loan proceeds
492.888 Trf to Parks Rec Trails		0	0	0	0	
492.999 Trf to Rt 52 Road Imps	0	0	0	0	0	
Total 492 Interfund Op Transfers	508,787	450,276	330,530	525,450	943,125	
Payroll Expenses	1,167	1,383	1,419	1,500	1,500	
Reconciliation Discrepancies	0	0	0	0	0	
Total Expense	1,629,008	1,688,228	1,525,631	1,990,228	2,265,071	
Net Income	149,689	188,897	264,309	(329,748)	(506,368)	
Beginning Balance	652,282	801,971	990,868	851,752	1,255,177	
Income	1,778,697	1,877,124	1,789,940	1,660,480	1,758,703	
Expenses	1,629,008	1,688,228	1,525,631	1,990,228	2,265,071	
Ending Balance	801,971	990,868	1,255,177	522,004	748,809	

Assessed Valuation				
2014	2015	2016	2017	2018
337,871,660	343,584,160	344,162,620	343,984,160	345,669,290

2018 valuation is as of 10/19/17

Pocopson Township Proposed 2018 Budget Highway Aid

	2015 Actual	2016 Actual	2017 Totals		2018 Budget	Comments
			Projected	Budget		
Income						
341 Interest Earnings						
341.013 Interest Highway Aid	39	481	2,400	480	2,500	
Total 341 Interest Earnings	39	481	2,400	480	2,500	
355 State Shared Rev & Entitle						
355.020 Liquid Fuel Tax	130,868	151824.44	162,510	153,000	168,004	
355.030 State Turnback Payment	21,760	21760	21,760	21,760	21,760	
Total 355 State Shared Rev & Entitle	152,628	173584.44	184,270	174,760	189,764	
363 Highways & Streets						
363.888 Sale of Salt to County	6,086	1941	1,738	2,500	1,500	
Total 363 Highways & Streets	6,086	1941	1,738	2,500	1,500	
391.10 Sale of Gen Fixed Asset	5,360	0	15,500	10,000		0 sale of 2000 int'l truck in 2017
392 Interfund Operatg Transfers						
392.013 Trf to Hwy Aid	175,720	250000	225,000	225,000	125,000	
Total 392 Interfund Operatg Transfers	175,720	250000	225,000	225,000	125,000	
Total Income	339,833	426006.44	428,908	412,740	318,764	
Expense						
431 Street Cleaning HA	0	0	0	0	0	contracted out after special projects
432 Winter Maint Snow Removal						
432.240 Snow Operating Supplies	85,546	31,040.08	23,000	51,000	45,000	salt (700 tons) and magnesium
432.250 Snow Repair Maint	4,320	1,776.16	1,500	5,000	3,000	
Total 432 Winter Maint Snow Removal	89,866	32,816.24	24,500	56,000	48,000	
433 Traffic control devices						
433.360 Traffic Signal Electric	306	254.51	270	550	500	2 traffic signals in 2017
433.370 Traffic Signal Maint	100	375.00	8,829	1,100	2,000	\$6,900 repair in 2017
433.490 Street Signs	521	2,792.50	9,000	5,000	6,000	portable speed sign 2017
Total 433 Traffic control devices	927	3,422.01	18,099	6,650	8,500	
436 Storm Sewers & Drains HA	7,831	10,351.94	6,000	10,500	12,000	2017: 15 x 20 pipe, inlet boxes
437 Vehicles						
437.251 Vehicle Parts	8,555	2,214.90	4,500	5,000	5,000	
437.450 Repair/Inspect	6,226	5,699.07	6,500	7,000	7,000	
Total 437 Vehicles	14,781	7,913.97	11,000	12,000	12,000	

Pocopson Township Proposed 2018 Budget Highway Aid

	2015 Actual	2016 Actual	2017 Totals		2018 Budget	Comments
			Projected	Budget		
438 Maint Repair Rds Bridges HA						
438.250 Repair Maint Suppl HA	15,210	25,521.08	18,000	22,000	22,000	blacktop, stone, tank oil
438.370 Repair & Maint Svcs HA	21,700	9,600.00	17,844	43,000	5,000	2017: no chip sealing planned for 18
438.380 Equipment Rental		2,081.00	500	1,000	1,000	
438.450 Contract Svcs HA	2,409	15,200.00	7,452	7,000	6,000	line painting, tree service 2017; no lines 2018
438.740 Capital Purchases HA	0	0.00	0	0	0	
Total 438 Maint Repair Rds Bridges HA	39,319	52,402	43,796	73,000	34,000	
439H Hwy Rebuild Liquid Fuels	149,912	148300.52	222,051	230,000	225,000	2018: Denton Hollow, Beversrede Part 1 including milling
Total Expense	302,635	255,206.76	372,324	388,150	339,500	
Net Ordinary Income	37,198	170799.68	56,584	24,590	(20,736)	
Beginning Balance	70,088	107,286	278,085	242,876	334,669	
Income	339,833	426006.44	428,908	412,740	318,764	
Expenses	302,635	255206.76	372,324	388,150	339,500	
Ending Balance	107,286	278085.4	334,669	267,466	313,934	

Pocopson Township Proposed 2018 Budget General Reserve

	2015 Actual	2016 Actual	2017 Totals		2018 Budget	Comments
			Projected	Budget		
Income						
341 Interest Earnings						
341.494 Interst General Reserve	90	91	120	95	125	
Total 341 Interest Earnings	90	91	120	95	125	
392 Interfund Operatg Transfers						
392.494 Trf to General Reserve	0	20,000	0	0	0	Limited to 5% of income by 2nd Class Code
Total 392 Interfund Operatg Transfers	0	20,000	0	0	0	
Total Income	90	20,091	120	95	125	
Expense						
492.013 Trf to Highway Aid	0	0	0	0	0	
Total Expense	0	0	0	0	0	
Net Income	90		120	95	125	
Beginning Balance	60,301	60,391	80,482	80,482	80,602	
Income	90	20,091	120	95	125	
Expenses	0	0	0	0	0	
Ending Balance	60,391	80,482	80,602	80,577	80,727	

Pocopson Township Proposed 2018 Budget Capital Reserve

	2015 Actual	2016 Actual	2017 Totals		2018 Budget	Comments
			Projected	2017 Budget		
Income						
341 Interest Earnings						
341.444 Interest Capital Reserve	386	616	575	500	600	
Total 341 Interest Earnings	<u>386</u>	<u>616</u>	575	500	600	
391.10 Sale of Equipment ME	0	20,900	500	0	0	
392 Interfund Transfers						
392.444 Trf to Capital Reserve	255,567	155,276	105,530	100,450	118,125	actual real estate transfer tax
Total 392 Interfund Transfers	<u>255,567</u>	<u>155,276</u>	105,530	100,450	118,125	
Total Income	<u>255,953</u>	<u>176,792</u>	106,605	100,950	118,725	
Expense						
430 Public Works						
430.730 Capital Construct - Building	4,183	0	0	0	0	
430.741 Capital Purchases - Equipment	161,342	138,417	95,000	90,000	105,000	2018: pickup truck, flatbed & spreader, roller, compactor, oil machine (joint purchase)
Total 430 Public Works	<u>165,525</u>	<u>138,417</u>	95,000	90,000	105,000	
492 Interfund Op Transfers						
492.011 Trf to General Fund	0	0	0	0	0	
492.013 Trf to Hwy Aid	0	0	0	0	0	
Total 492 Interfund Op Transfers	<u>0</u>	<u>0</u>	0	0	0	
Total Expense	<u>165,525</u>	<u>138,417</u>	95,000	90,000	105,000	
Net Income	<u>90,428</u>	<u>38,375</u>	11,605	10,950	13,725	
Beginning Balance	325,026	415,454	453,829	362,038	465,434	
Income	255,953	176,792	106,605	100,950	118,725	
Expenses	165,525	138,417	95,000	90,000	105,000	
Ending Balance	415,454	453,829	465,434	372,988	479,159	

Pocopson Township Proposed 2018 Budget Township Facilities

	2015 Actual	2016 Actual	2017 Totals		2018 Budget	Comments
			Projected	Budget		
Income						
341 Interest Earnings						
341.747 Int Twp Facilities	117	15	14	15	15	
Total 341 Interest Earnings	117	15	14	15	15	
342 Rent of Land	3500	3500	3,500	3,500	3,500	Annual payments due each December 1
387.000 Contributions						
387.747 Contribs Twp Facilities	0	0	30,000	0	0	from KURC after C/O is issued
387.748 Grants Twp Facilities	250000	0	0	50,000	0	Keystone Grant from State
Total 387.000 Contributions	250000	0	30,000	50,000	0	
392 Interfund Operatg Transfers						
392.747 Trf to Twp Facilities	70000	25000	25,000	200,000	700,000	
Total 392 Interfund Operatg Transfers	70000	25000	25,000	200,000	700,000	
393.13 Facilities Loan Proceeds	0	0	0	750,000	500,000	Barnard House, 740 Denton Hollow office and/or pole barn
Total Income	323,617	28,515	58,514	1,003,515	1,203,515	
Expense						
402 Auditing / Financial Admin.						
402.390 Bank Fees/Charges	90	90	0	0	0	
Total 402 Auditing / Financial Admin.	90	90	0	0	0	
409 Gov't Building & Plant						
409.600 Barnard House						windows, doors, landscaping, possible interior improvements
409.620 Barnard House Improves	310,221.00	41,598.00	5,000	375,000	400,000	
409.660 Barnard House Pro. Fees	47,316.00	2,986.00	7,500	30,000	35,000	
Total 409.600 Barnard House	357,537.00	44,584.00	12,500	405,000	435,000	
409.700 740 Denton Hollow property						expand office; add rest room; convert pole barn to workshop
409.620 DH Property Improves				375,000	400,000	
409.660 DH Property Pro. Fees				27,000	30,000	
Total 409.600 DH Property	357,537.00	44,584.00	12,500	405,000	430,000	
Total 409 Gov't Building & Plant	357,537.00	44,584.00	12,500	810,000	865,000	
Total Expense	357,627	44,584	12,500	810,000	865,000	
Net Income	(34,010)	(16,069)	46,014	193,515	338,515	
Beginning Balance	73,354	39,344	23,275	55,858	69,289	
Income	323,617	28,515	58,514	1,003,515	1,203,515	
Expenses	357,627	44,584	12,500	810,000	865,000	
Ending Balance	39,344	23,275	69,289	249,373	407,804	

Pocopson Township Proposed 2018 Budget Route 52 Intersections

	2015 Actual	2016 Actual	2017 Totals		2018 Budget	Comments
			Projected	Budget		
Income						
341 Interest Earnings						
341.999 Int. Rt 52 (Road Imps)	1,226	1,239	1,240	1,300	1,250	
Total 341 Interest Earnings	1,226	1,239	1,240	1,300	1,250	
363 Highways & Streets						
363.777 Developmt Contributions	0	0	0	0	0	
Total 363 Highways & Streets	0	0	0	0	0	
392 Interfund Operatg Transfers						
392.999 Trf to Rt 52 Rd Imps	-	-		0	0	
Total 392 Interfund Operatg Transfers	0	0	0	0	0	
Total Income	1,226	1,239	1,240	1,300	1,250	
Expense						
400 General Gov't Expenses						
400.340 Advertising & Printing						
400.341 Advertising	0	0	0	0	0	
Total 400.340 Advertising & Printing	0	0	0	0	0	
439R Hwy Constr. Rebuild Rte 52						
439.313a Roundabout						
439.313a Cassio			0			
439.313a Gannett Fleming	0	0	0	0	0	
439.313a Roundabout VDML	0	0	0			
439.313a Roundabout - Other	0	0	0			
Total 439.313a Roundabout	0	0	0	0	0	
439.313c Pocopson Rd Intersctn	0	0	0			
439.313d Rt 52 Loc Grove Inter	0	0	0	0	0	
Total 439R Hwy Constr. Rebuild Rte 52	0	0	0	0	0	
Total Expense	0	0	0	0	0	
Net Income	1,226	1,239	1,240	1,300	1,250	
Beginning Balance	203,861	205,087	206,326	206,312	207,566	
Income	1,226	1,239	1,240	1,300	1,250	
Expenses	0	0	0	0	0	
Ending Balance	205,087	206,326	207,566	207,612	208,816	

Pocopson Township Proposed 2018 Budget Parks Recreation and Trails

	2015 Actual	2016 Actual	2017 Totals		2018 Budget	Comments
			Projected	Budget		
Income						
341 Interest Earnings						
341.888 Interest Parks Rec Fund	74	599	1100	600	1,000	
Total 341 Interest Earnings	74	599	1,100	600	1,000	
387.000 Contributions						
387.888 Fee in Lieu Recreation	5,000	0	0	2,500	2,500	little/no new construct 2016-17
387.999 Fee in Lieu Trails	0	0	0	0	0	
Total 387.000 Contributions	5,000	0	0	2,500	2,500	
392 Interfund Operatg Transfers						
392.888 Trf to Parks Rec Trails	0	0	0	0	0	
Total 392 Interfund Operatg Transfers	0	0	0	0	0	
Total Income	5,074	599	1,100	3,100	3,500	
Expense						
452 Recreation						
452.242 Deer Management	0	0	0	100	100	
452.313 Trails Prof Svcs	0	706	12000	1,500	16,000	2017: Overlook; 2018: Prison trail
452.374 Trails Constrct	0	0	702	2,500	1,000	2018: Overlook trail in-house
452.777 Trail Repairs	0	0	400	5,000	1,000	millings used for resurfacing
Total 452 Recreation	0	706	13102	9,100	18,100	
454 Parks Rec Trails						
454.372 Park Maintain/Improve	3,544	3,410	2500	4,000	3,500	mulch, fertilizer, etc.
454.450 PRT Committee	0	0	0	1,000	1,000	publicity, events
454.720 Park Capital Improves	95,430	0	6000	6,000	5,000	run electric to shed
454.740 Park Equip/Machinery	92	19,775	2100	2,000	2,000	
Total 454 Parks Rec Trails	99,066	23,185	10,600	13,000	11,500	
492 Interfund Op Transfers						
492.011 Trf to General Fund	0	0	0	0	0	
492.888 Trf to Parks Rec Trails	0	0	0	0	0	
Total 492 Interfund Op Transfers	0	0	0	0	0	
Total Expense	99,066	23,891	23,702	22,100	29,600	
Net Income	(93,992)	(23,292)	23,702	(19,000)	(26,100)	
Beginning Balance	332,111	238,119	214,827	213,972	192,225	
Income	5,074	599	1,100	3,100	3,500	
Expenses	99,066	23,891	23,702	22,100	29,600	
Ending Balance	238,119	214,827	192,225	194,972	166,125	

Pocopson Township Proposed 2018 Budget Historical Committee

Account established Jan 2010

	2017 Totals					Comments
	2015 Actual	2016 Actual	Projected	Budget	2018 Budget	
Income						
341 Interest Earnings						
341.777 Interest Historic Acct.	11	11	12	10	10	
Total 341 Interest Earnings	11	11	12	10	10	
387.000 Contributions						
387.777 Contributions Historic	7508	12000	1,000	1,000	1,000	Contributions typically arrive in December so not shown in projection
Total 387.000 Contributions	7508	12000	1,000	1,000	1,000	
389 Miscellaneous						
389.777 Misc. Historic Income	0	3223	546	500	500	GoodSearch, yard sales, fundraisers
Total 389 Miscellaneous	0	3223	546	500	500	
392 Interfund Operatg Transfers						
392.777 Trf to Hist Committee	7500	0	0	0	0	
Total 392 Interfund Operatg Transfers	7500	0	0	0	0	
Total Income	15,018	15,234	1,558	1,510	1,510	
Expense						
459 Other Culture / Recreation						
459.220 Operating Supplies SHF	1,124	304	150	1,000	250	
459.372 Repair Maint SHF	30,528	5,399	5,525	10,000	16,000	2018: flooring, cloakroom, sidewalk, relocate HVAC, remove/patch chimney flue
459.450 Contracted Svcs	88	0	900	250	750	web hosting, upgrades
Total 459 Other Culture / Recreation	31,740	5,703	6,575	11,250	17,000	
Total Expense	31739.6	5703	6,575	11,250	17,000	
Net Income			(5,017)	(9,740)	(15,490)	
Beginning Balance	36,459	19,738	29,268	26,393	24,251	
Income	15,018	15,234	1,558	1,510	1,510	
Expenses	31,740	5,703	6,575	11,250	17,000	
Ending Balance	19,738	29,268	24,251	16,653	8,761	

Pocopson Township Proposed 2018 Budget Open Space Tax

	2015 Actual	2016 Actual	2017 Totals		2018 Budget	Comments
			Projected	Budget		
Income						
301 Real Property Tax						
301.777 Open Space Tax	323,181	331,917	327,500	323,395	328,435	
301.778 Open Space Tax Prev Yea	8,272	3,297	7,500	2,500	2,500	
301.779 Delinquent Open Space Tax	2,990	3,832	3,000	2,000	2,000	
Total 301 Real Property Tax	334,443	339,046	338,000	327,895	332,935	
341 Interest Earnings						
341.666 Interest Open Space Tax	385	3,385	3,675	1,200	4,000	
Total 341 Interest Earnings	385	3,385	3,675	1,200	4,000	
392 Interfund Operatg Transfers						
392.666 Trf to Open Space Tax	0	0	0	0	0	
Total 392 Interfund Operatg Transfers	0	0	0	0	0	
Total Income	334,828	342,431	341,675	329,095	336,935	
Expense						
461 Open Space Preservation						
461.314 Legal OS Preservation	0	0	1,000	10,000	7,500	
461.450 Contract Svcs OS Preser	0	0	0	2,000	2,000	
461.710 Easements OS Preserv	0	0	0	125,000	80,000	
Total 461 Open Space Preservation	0	0	1,000	137,000	89,500	
471.200 Open Space Loan Principal	202,000	922,000	207,000	277,000	211,000	Variable at 6/2016 option date, paid \$715,000 extra principal; 3/2017 + converted to 2.18 fixed
472.200 Open Space Loan Interst	107,424	87,608	48,794	59,000	61,702	
Total Expense	309,424	1,009,608	256,794	473,000	362,202	
Net Income	25,404	(667,177)	84,881	(143,905)	(25,267)	
Beginning Balance	914,775	940,179	273,002	264,654	357,883	
Income	334,828	342,431	341,675	329,095	336,935	
Expenses	309,424	1,009,608	256,794	473,000	362,202	
Ending Balance	940,179	273,002	357,883	120,749	332,616	