

Pocopson Township Proposed 2019 Budget Balances

2019 Fund Balances

	Beginning Balance	Income	Expenses	Ending Balance
General Fund	\$1,036,794	\$1,826,828	\$2,289,237	\$574,384
Highway Aid	\$419,245	\$305,327	\$328,700	\$395,872
General Reserve	\$80,698	\$7,600	\$0	\$88,298
Capital Reserve	\$478,960	\$63,025	\$43,975	\$498,010
Township Facilities	\$719,148	\$2,003,515	\$2,381,850	\$340,813
Route 52 Intersections	\$208,772	\$1,200	\$100,000	\$109,972
Parks Recreation and Trails	\$191,013	\$12,400	\$30,600	\$172,813
Historical Committee	\$24,745	\$10,135	\$16,500	\$18,380
Open Space Tax	<u>\$415,930</u>	<u>\$344,000</u>	<u>\$362,021</u>	<u>\$397,909</u>
	\$3,575,304	\$4,574,030	\$5,552,883	\$2,596,451

Pocopson Township Proposed 2019 Budget General Fund

	2016 Actual	2017 Actual	2018		2019 Budget	Comments
			Projected	Budget		
Income						
301 Real Property Tax						
301.100 Current Year	410,808	397,565	396,000	394,112	397,000	
301.200 Prior Year	-14,096	8,691	7,000	10,000	7,000	
301.400 Delinquent Taxes	4,959	2,473	4,050	3,500	4,000	
Total 301 Real Property Tax	401,671	408,729	407,050	407,612	408,000	
310 Local Taxes						
310.10 Real Estate Transfer Tax	155,276	124,546	135,000	118,125	125,000	
310.210 EIT - Current Year	576,366	579,701	605,000	578,000	605,000	Net of Keystone commission
310.220 EIT - Prior Years	337,010	280,821	317,000	278,000	310,000	
310.500 Local Svcs Tax (LST)	59,563	60,168	60,000	60,000	60,000	\$1/week for incomes over \$12K/yr
Total 310 Local Taxes	1,128,215	1,045,236	1,117,000	1,034,125	1,100,000	
322 Licenses & Permits						
322.800 TV Franchise & Comm Twr	116,997	111,633	129,000	118,000	120,000	Final 2017 payment rcvd early 2018
322.810 Pole Permits	0	0	0	0	0	
322.820 Street Encroachment	70	150	90	0	0	
Total 322 Licenses & Permits	117,067	111,783	129,090	118,000	120,000	
331 Fines						
331.100 Court	714	886	350	400	400	Municipal Court
Total 331 Fines	714	886	350	400	400	
341 Interest Earnings						
341.011 Interest General Fund	5,004	10,183	22,000	10,000	11,000	
341.012 Interest Payroll Fund	31	27	18	25	18	
Total 341 Interest	5,035	10,210	22,018	10,025	11,018	
354 State Cap / Oper Grants						
354.150 Recycling Grant PA	4,073	0	4,875	3,000	3,000	
Total 354 State Cap / Oper Grants	4,073	0	4,875	3,000	3,000	
355 State Shared Rev & Entitle						
355.010 Public Utility Tax	1,886	1,925	1,832	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 Munc Pension State Aid	8,099	9,062	11,203	7,500	10,000	see Line 483.30
355.070 Foreign Fire Insurance	38,589	35,583	32,314	38,000	30,000	pass through from State to local fire companies
Total 355 State Shared Rev & Entitle	48,574	46,570	45,349	47,300	41,800	
357 Local Gov't Grants						
357.150 HHW	377	326	365	300	300	depends on items recycled
357.250 Historic Survey	0	0	0	0	0	Cancelled in 2016
Total 357 Local Gov't Grants	377	326	365	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	9,379	11,254	13,250	7,500	8,500	permits, hearings, conditional use, etc.
361.700 Reproduction of Records	28	26	10	20	10	open records requests
Total 361 General Gov't	9,407	11,280	13,260	7,520	8,510	
362 Public Safety						
362.410 Building Permits	50,794	67,246	41,000	38,000	36,000	Improvement projects; 1-2 new homes built
362.460 Fire Rescue Impact	255	0	2,075	750	6,000	From permit fee for new construction
Total 362 Public Safety	51,049	67,246	43,075	38,750	42,000	

Pocopson Township Proposed 2019 Budget General Fund

	2016 Actual	2017 Actual	2018		2019 Budget	Comments
			Projected	Budget		
363 Highways & Streets						
363.510 Snow Removal Contract	23,752	27,520	23,500	23,500	23,500	extra \$ from State for harsh winter in 2014-15
363.520 Snow Removal Other	16,322	0	0	250	0	2016: FEMA reimburse for January storm
Total 363 Highways & Streets	40,075	27,520	23,500	23,750	23,500	
367 Culture Recreation						
367.20 Rec Program Fees	1,020	950	490	800	500	tennis, soccer, baseball facility rentals
367.888 Founders Day	2,728	0	0	0	0	sponsors
Total 367 Culture Recreation	3,748	950	490	800	500	Red Bridge, Cts@Longwood, Tullamore, Waterglen
383.12 Hydrant Fees	2,121	2,121	2,121	2,121	2,300	reimburse Twp
387.000 Contributions	0	1,500	1,500	0	500	
389 Miscellaneous						
389.351 Insurance Claim Payout	0	1,495	0	0	0	2017: traffic signal
389.364 Sale of WWTP	0	0	0	0	0	
389 Miscellaneous - Other	0	0	0	0	0	
Total 389 Miscellaneous	0	1,495	0	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	0	annual audit adjusting entries
Total Income	1,877,124	1,800,853	1,873,543	1,758,703	1,826,828	
Expenses						
400 General Gov't Expenses						
400.050 Salary Supervisors	5,625	5,625	5,625	5,625	5,625	
400.210 Office Supplies	1,419	2,136	1,400	2,400	2,200	
400.215 Office Postage	1,078	1,186	1,500	2,500	2,200	
400.310 Professional Svcs	6,445	3,000	4,521	10,000	2,500	2016: EMS study; 2018: Facilities Study
400.320 Communications						
400.321 Phone (land lines)	5,492	7,043	7,200	6,500	7,500	
400.325 Web Site/ Internet	3,326	3,520	5,800	2,500	7,000	
400.329 Newsletter	0	0	1,457	3,500	3,200	
Total 400.320 Communications	8,818	10,563	14,457	12,500	17,700	
400.340 Advertising & Printing						
400.341 Advertising	1,991	2,016	2,000	5,000	3,000	
400.342 Printing	23	124	125	150	150	Outsourced copies of plans, maps, large docs
Total 400.340 Advertising & Printing	2,015	2,140	2,125	5,150	3,150	CCATO, PSATS, CCSIGA, PAN, Kennett Paper, ChesCo Hist Pres Network, ChesCo Master Planner
400.420 Dues Subscripts Twp	380	2,140	2,100	2,100	2,100	
400.450 Contracted Svcs						
400.450a Code Update	7,140	1,195	6,663	6,000	6,800	annual recodification plus \$1,200 annual maint.
400.450b Copier	2,473	2,573	2,700	2,800	2,800	includes maint, overages; new lease as of 12/15
Total 400.450 Contracted Svcs	9,613	3,768	9,363	8,800	9,600	
400.460 Mtg/Conventn/Continuing Ed	463	333	1,000	1,200	1,200	PSATS Conf; Committee recognition; holiday lunch; BVA, CCATO events; staff, PC training
Total 400 General Gov't Expenses	35,855	30,891	42,091	50,275	46,275	
402 Auditing / Financial Admin.						
402.100 Wages Treasurer	52,216	55,649	57,000	57,200	59,000	
402.310 Professional Svcs	5,400	6,450	5,950	6,000	6,000	2017 included add'l DCED audit work
402.330 Mileage Treasurer	33	0	40	25	25	
402.390 Bank Fees/Charges	8	0	0	25	25	
Total 402 Auditing / Financial Admin.	57,657	62,099	62,990	63,250	65,050	

Pocopson Township Proposed 2019 Budget General Fund

	2016 Actual	2017 Actual	2018		2019 Budget	Comments
			Projected	Budget		
403 Tax Collection						
403.450 Local Svcs Tax Collection	1,813	1,811	1,800	2,000	1,900	Berkheimer 3%; property (ChesCo) and EIT (Keystone) fees subtracted from tax proceeds
Total 403 Tax Collection	1,813	1,811	1,800	2,000	1,900	
404 Solicitor / Legal Svcs	21,850	23,981	22,000	36,000	28,000	
405 Secretary / Clerk						
405.100 Wages Secretary	65,713	67,760	69,000	69,600	71,100	
405.115 Wages P/T Admin Staff	3,509	10,778	16,700	17,500	17,400	P/T admin hired June 2017
405.330 Mileage Sec / Clerk	436	426	600	700	700	
Total 405 Secretary / Clerk	69,657	78,965	86,300	87,800	89,200	
407 IT / Networking						
407.210 Supplies	14	86	75	100	100	checks
407.450 Conctr Svcs Tech Supp	8,188	21,492	12,000	10,000	13,000	
407.700 Hardware/ Software	16,361	3,642	947	5,000	3,000	
Total 407 IT / Networking	24,563	25,221	13,022	15,100	16,100	
408 Engineering - Township	27,445	5,388	9,000	15,000	10,000	
409 Gov't Building & Plant						
409.220 Operating Supplies	1,188	389	1,500	2,000	1,500	
409.250 Repair/Maintenance	439	2,718	2,500	2,500	2,500	
409.360 Utilities						
409.361a Electric/Gas Garage	5,791	7,228	7,200	8,000	8,000	could all be affected by facility choice
409.361b Electric/Heat Office	3,505	2,850	3,300	4,600	3,800	
409.361c Utility Barnard House	3,707	3,081	3,500	5,100	5,000	includes propane and electric
409.361d Utility Schoolhouse	1,991	767	1,000	2,200	1,800	
409.366 Water Barnard House	0	0	0	300	300	
409.366a Water Public Works Bld	190	452	350	425	425	
Total 409.360 Utilities	15,184	14,378	15,350	20,625	19,325	
409.367 Trash Removal	2,037	2,228	2,575	2,300	2,900	
409.450 Contract Svcs						
409.450a Security Services	1,063	1,273	1,275	1,800	1,800	Barnard House, Office, Garage monitoring
409.450b Bottled Water	681	656	750	750	750	
409.450c Office, BH Cleaning	581	563	1,200	8	1,200	admin office bldg, BH restroom, office 2x/month
409.450d Other	1,622	3,180	1,800	3,000	2,500	garage doors, extinguishers, HVAC, exterminate
Total 409.450 Contract Svcs	3,947	5,672	5,025	5,558	6,250	
409.600 Barnard House						
409.620 Barnard House Improves	270	216	0	2,000	2,000	in-house maintenance/repair
409.660 Barnard House Pro. Fees	931	825	2,000	10,000	10,000	legal, IT
Total 409.600 Barnard House	1,201	1,041	2,000	12,000	12,000	
409.720 Gen'l Improvements	24,277	8,725	27,600	45,000	25,000	2018: Garage windows \$15K, generator \$12K; 2019: new security system and vendor \$10K
Total 409 Gov't Building & Plant	48,273	35,150	56,550	89,983	69,475	

Pocopson Township Proposed 2019 Budget General Fund

	2016 Actual	2017 Actual	2018		2019 Budget	Comments
			Projected	Budget		
411 Fire						
411.510 Act 172 Property Tax Refund					4,000	New line item as of 1/1/2019
411.540 Foreign Fire Insure LW	31,335	28,894	26,238	31,600	24,360	Fire and Ambulance State Foreign Fire Insurance Tax passed through to fire companies (81.8% to Longwood, 18.8% to PoMarLin). County contribution for Pocopson Home and Prison defers annual contribution to Kennett Regional Fire & EMS Commission. Per Ordinance 2 of 2017 (adopted 7/24/17), designate 0.25 mil to fire and 0.15 mil to ambulance as of 1/1/2018.
411.541 Twp Contrib Longwd Fire	136,153	129,397	98,600	78,546	98,600	
411.542 County Cont Longwd Fire	20,971	20,971	20,971	20,971	20,971	
411.544 Foreign Fire Insure PML	7,255	6,690	6,075	7,250	5,640	
411.545 Twp Contrb PoMrLin Fire	31,523	29,959	18,000	18,185	18,000	
411.546 Workers Comp Fire Cos.		0	9,500	9,500	10,250	
411.547 Impact Fees Longwood	0	0	1,224	250	3,600	
411.548 Impact Fees PoMarLin	0	0	851	250	2,400	
Total 411 Fire	227,236	215,910	181,459	166,552	187,821	
412 Ambulance						
412.540 Twp Contrb Longwood Amb	66,320	62,992	48,151	38,180	48,151	
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	111,099	107,771	92,930	82,959	92,930	
413 Code Enforcement						
413.112 Wages Receptionist	12,632	12,496	14,100	14,500	14,525	
413.114 Building Inspector	49,785	46,235	53,000	52,000	55,650	Commercial, electrical, plus improvements changed from in-house to contractor in 2016
413.115 Code Enforcement Officer	25,325	25,208	25,000	32,000	28,000	
Total 413 Code Enforcement	87,742	83,940	92,100	98,500	98,175	
414 Planning & Zoning						
414.310 Prof. / Legal Svcs P&Z	14,048	13,521	10,000	15,000	14,000	ZHB, PC Solicitor and legal review
414.340 Ads P&Z	907	3,985	500	4,500	2,500	
414.420 Dues Subscripts Plannin	1,200	950	1,250	1,250	1,400	BVA, Brandywine Conservancy, KARPC court reporters
414.450 Contracted Services	767	668	1,500	2,500	2,500	
Total 414 Planning & Zoning	16,921	19,124	13,250	23,250	20,400	
414.313 Engineer Reimbursable	5,103	732	2,000	8,000	3,000	
414.314 Legal Fees Reimbursable	4,275	(1,693)	2,000	8,000	3,000	
415 Emergency Management	126	100	0	2,400	2,000	includes Fire Marshal expenses
422.310 Animal Control - SPCA	690	2,060	3,725	4,000	2,400	2018 includes both 2017 and 18 contracts
427.530 Solid Waste Disposal	653	731	700	800	750	HHW; County has 5 regional collections/yr
429 Wastewater / Sewage						
429.313 Sewer Engineering	986	0	800	1,000	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	543	561	300	500	500	
429.537 Sewer -- Act 537 Plan				7,500	7,500	
429.666 Corinne Sewer Extension						
429.667 Preserve WWTP	0		405	0	0	
Total 429 Wastewater / Sewage	1,529	561	1,505	9,000	4,000	

Pocopson Township Proposed 2019 Budget General Fund

	2016 Actual	2017 Actual	2018		2019 Budget	Comments
			Projected	Budget		
430 Public Works						
430.140 Salary Staff PW	217,647	234,933	222,250	258,000	235,000	Snow removal appears in 432.140
430.220 Operating Supplies	4,178	7,867	5,500	3,600	6,000	Pesticide, compressed gas, hardware, etc.
430.232 Vehicle Fuel	7,115	7,450	11,000	12,000	12,000	
430.238 Clothing / Uniforms	1,186	282	1,100	1,200	1,200	issued by Twp/reimburse for boots
430.239 Safety First Aid Equip	339	0	100	500	500	cones, work area signs
430.250 Repair Maint Supplies	9,015	5,952	7,000	9,000	7,500	stone, welding metal, etc.
430.260 Small Tools & Equipment	8,276	15,285	7,000	7,500	7,000	2017: loader plow \$13,000
430.324 Cell phones	2,018	2,103	2,100	2,400	2,500	3 Twp-owned, reimburse 2 private lines
430.328 Radio Equipment	0	43	150	500	5,000	3 new radios linked to County-provided system
430.380 Equipment Rental	0	0	100	500	500	
430.420 Dues Subscript PW	446	419	500	700	550	PA 1-call, municipal co-op
430.450 Contracted Services	52,223	443	800	2,500	2,000	2016: W. Creek Rd retaining wall
430.460 Meetings, Conf, Cont Ed	564	302	600	700	750	LTAP lunch, pesticide courses, safety training
430.470 CDL Drug Testing	95	155	120	300	300	
Total 430 Public Works	303,101	275,235	258,320	299,400	280,800	
432 Winter Maint Snow Removal						
432.140 Salary Staff Snow Remov	10,038	8,483	18,000	25,000	22,000	10% performed by seasonal employees
432.240 Snow Operating Supplies	0	1,233	250	250	1,800	emergency debit card purchases
Total 432 Winter Maint Snow Removal	10,038	9,716	18,250	25,250	23,800	
446 MS4 Stormwater Mgmt						
446.313 SWM Engineering	18,718	24,178	20,000	24,000	26,000	TDML activities, design facilities
446.450 SWM Contracted Svcs	190	2,794	0	0	2,500	designed facilities to be built 2019-22
Total 446 MS4 Stormwater Mgmt	18,908	26,972	20,000	24,000	28,500	
448.242 Hydrants	5,185	5,181	5,285	5,285	5,550	
456.520 Library Contributions	16,000	18,000	18,000	18,000	18,000	Kennett Library 60%, WCPL 40% per 2018 statistics
457.220 Founders Day	6,856	0	0	10,000	0	discontinued as of 2017
459.227 Historical Marker		0	0	6,400	6,400	Locust Grove Schoolhouse, Brandywine Battlefield
471.100 Gen'l Oblig. Bond/Note Principal	0	0	0	44,051	44,000	1.2M 20 yr fixed at 3.089%
472.100 Gen'l Oblig. Bond/Note Interest	0	0	0	13,197	36,956	1.2M 20 yr fixed at 3.089%
481 Employer Paid Benefits W/H						
481.10 FICA	22,489	24,221	24,617	0	25,980	6.20%
481.20 Medicare	5,260	5,665	5,757	0	6,076	1.45%
481.300 U/C Employer Paid	2,416	4,899	4,000	4,000	5,500	
Total 481 Employer Paid Benefits W/H	30,165	34,785	34,374	4,000	37,555	formula error in 2018 budget
483.300 Pension / Retirement	8,881	11,844	12,959	11,844	14,000	MMO plus admin costs (deferred by 355.050)
484 Workers Comp.						
484.195 Workers Comp Twp	16,197	14,875	15,120	18,000	17,500	
484.354 Workers Comp Fire Co's.	8,415	6,576	0	0	0	as of 2018, tracked in 411.546
Total 484 Workers Comp.	24,612	21,451	15,120	18,000	17,500	
486 Insurance						
486.200 Property, equip auto	24,094	27,353	27,650	27,000	28,750	
486.400 Blanket Bond	1,198	1,198	1,940	1,200	2,000	Coverage for employees other than treasurer
486.600 Treasurer's Bond	1,550	3,100	1,600	1,600	1,750	paid in Dec for following year as of 2017
Total 486 Insurance	26,842	31,651	31,190	29,800	32,500	

Pocopson Township Proposed 2019 Budget General Fund

	2016 Actual	2017 Actual	2018		2019 Budget	Comments
			Projected	Budget		
487 Health Insurance						
487.196 Health Insurance Twp	40,622	44,100	48,802	46,000	75,000	add'l insured lives in 2019
487.198 Health Insurance Emps	-4,593	(5,158)	4,873	(4,850)	(9,950)	Employees' share for dependents
487.199 Other Group Benefits	7,464	6,434	5,950	7,200	6,500	Life, disability, dental for F/T employees
Total 487 Health Insurance	43,492	45,376	59,625	48,350	71,550	
489.300 Miscellaneous	0	0	0	0	0	
492 Interfund Op Transfers						
492.011 Trf to General Fund	0	0	0	0	0	
492.013 Trf to Hwy Aid	250,000	125,000	225,000	125,000	100,000	2018 includes \$100,000 from 2017 budget
492.444 Trf to Capital Reserve	155,276	0	246,000	118,125	62,500	Actual transfer tax collected; 2018 includes 2017
492.494 Trf to General Reserv	20,000	0	0	0	7,500	Limited to 5% of income by 2nd Class Code
492.555 Trf to Historical Committee	0	0	0	0	10,000	
492.666 Trf to Open Space Tax	0	0	0	0	0	
492.747 Trf to Twp Facilities	25,000	0	700,000	700,000	750,000	In addition to loan proceeds
492.888 Trf to Parks Rec Trails	0	0	0	0	0	
492.999 Trf to Rt 52 Road Imps	0	0	0	0	0	
Total 492 Interfund Op Transfers	450,276	125,000	1,171,000	943,125	930,000	
Payroll Expenses	1,383	1,423	1,550	1,500	1,650	
Reconciliation Discrepancies	0	0	0	0	0	
Total Expense	1,688,228	1,299,375	2,329,095	2,265,071	2,289,237	
Net Income	188,896	501,479	(455,552)	(506,368)	(462,409)	
Beginning Balance	801,971	990,868	1,492,346	1,255,177	1,036,794	
Income	1,877,124	1,800,853	1,873,543	1,758,703	1,826,828	
Expenses	1,688,228	1,299,375	2,329,095	2,265,071	2,289,237	
Ending Balance	990,868	1,492,346	1,036,794	748,809	574,384	

	Assessed Valuation				
	2015	2016	2017	2018	2019
	343,584,160	344,162,620	343,984,160	345,669,290	345,852,090

2019 valuation is as of 9/27/18

Pocopson Township Proposed 2019 Budget Highway Aid

	2016 Actual	2017 Actual	2018 Totals		2019 Budget	Comments
			Projected	Budget		
Income						
341 Interest Earnings						
341.013 Interest Highway Aid	481	2,884	6,800	2,500	6,750	
Total 341 Interest Earnings	481	2,884	6,800	2,500	6,750	
355 State Shared Rev & Entitle						
355.020 Liquid Fuel Tax	151,824	162,510	169,367	168,004	170,317	
355.030 State Turnback Payment	21,760	21,760	21,760	21,760	21,760	
Total 355 State Shared Rev & Entitle	173,584	184,270	191,127	189,764	192,077	
363 Highways & Streets						
363.888 Sale of Salt to County	1,941	1,738	2,183	1,500	1,500	
Total 363 Highways & Streets	1,941	1,738	2,183	1,500	1,500	
391.10 Sale of Gen Fixed Asset	-	15,500	0	0	5,000	sale of 2000 int'l truck in 2017; sale of snow plow in 2019
392 Interfund Operatg Transfers						
392.013 Trf to Hwy Aid	250,000	125,000	225,000	125,000	100,000	
Total 392 Interfund Operatg Transfers	250,000	125,000	225,000	125,000	100,000	
Total Income	426,006	329,392	425,110	318,764	305,327	
Expense						
431 Street Cleaning HA	-		0	0	-	contracted out after special projects
432 Winter Maint Snow Removal						
432.240 Snow Operating Supplies	31,040	20,161	53,260	45,000	50,000	salt (700 tons) and magnesium
432.250 Snow Repair Maint	1,776	653	498	3,000	2,500	
Total 432 Winter Maint Snow Removal	32,816	20,814	71,378	48,000	52,500	
433 Traffic control devices						
433.360 Traffic Signal Electric	255	259	353	500	700	new signal added in 2017
433.370 Traffic Signal Maint	375	8,829	1,000	2,000	2,000	\$6,900 repair in 2017
433.490 Street Signs	2,793	8,752	1,000	6,000	3,000	portable speed sign 2017
Total 433 Traffic control devices	3,422	17,840	2,353	8,500	5,700	
436 Storm Sewers & Drains HA	10,352	4,975	6,000	12,000	10,000	2017: 15 x 20 pipe, inlet boxes
437 Vehicles						
437.251 Vehicle Parts	2,215	3,244	7,350	5,000	5,000	
437.450 Repair/Inspect	5,699	3,201	7,200	7,000	7,000	
Total 437 Vehicles	7,914	6,445	14,550	12,000	12,000	

Pocopson Township Proposed 2019 Budget Highway Aid

	2016 Actual	2017 Actual	2018 Totals		2019 Budget	Comments
			Projected	Budget		
438 Maint Repair Rds Bridges HA						
438.250 Repair Maint Suppl HA	25,521	9,849	18,000	22,000	22,000	blacktop, stone, tank oil
438.370 Repair & Maint Svcs HA	9,600	17,845	18,782	5,000	19,800	chip seal Denton Hollow
438.380 Equipment Rental	2,081	-	250	1,000	500	
438.450 Contract Svcs HA	15,200	7,453	3,000	6,000	56,000	line painting odd yrs, tree svc; guide rail on Creek Rd
438.740 Capital Purchases HA	-	-	0	0	-	
Total 438 Maint Repair Rds Bridges HA	52,402	35,147	40,032	34,000	98,300	
439H Hwy Rebuild Liquid Fuels	148,301	222,051	171,758	225,000	150,200	2019: Marlboro Rd, Beversrede Part 2 paving
Total Expense	255,207	307,272	306,071	339,500	328,700	
Net Ordinary Income	170,800	22,120	119,039	(20,736)	(23,373)	
Beginning Balance	107,286	278,086	300,206	334,669	419,245	
Income	426,006	329,392	425,110	318,764	305,327	
Expenses	255,207	307,272	306,071	339,500	328,700	
Ending Balance	278,086	300,206	419,245	313,933	395,872	

Pocopson Township Proposed 2019 Budget General Reserve

	2016 Actual	2017 Actual	2018 Totals		2019 Budget	Comments
			Projected	Budget		
Income						
341 Interest Earnings						
341.494 Interest General Reserve	91	121	95	125	100	
Total 341 Interest Earnings	91	121	95	125	100	
392 Interfund Operatg Transfers						
392.494 Trf to General Reserve	20,000	0	0	0	7,500	Limited to 5% of income by 2nd Class Code
Total 392 Interfund Operatg Transfers	20,000	0	0	0	7,500	
Total Income	20,091	121	95	125	7,600	
Expense						
492.013 Trf to Highway Aid	0	0	0	0	0	
Total Expense	0	0	0	0	0	
Net Income			95	125	7,600	
Beginning Balance	60,391	80,482	80,603	80,602	80,698	
Income	20,091	121	95	125	7,600	
Expenses	0	0	0	0	0	
Ending Balance	80,482	80,603	80,698	80,727	88,298	

Pocopson Township Proposed 2019 Budget Capital Reserve

	2016 Actual	2017 Actual	2018 Totals		2019 Budget	Comments
			Projected	Budget		
Income						
341 Interest Earnings						
341.444 Interest Capital Reserve	616	544	500	600	525	
Total 341 Interest Earnings	616	544	500	600	525	
391.10 Sale of Equipment ME	20,900	500	0	0	0	anticipated 2019 sale of snow plow in Highway Aid budget
392 Interfund Transfers						
392.444 Trf to Capital Reserve	155,276	0	246,000	118,125	62,500	2019: 50% of actual real estate transfer tax
Total 392 Interfund Transfers	155,276	0	246,000	118,125	62,500	
Total Income	176,792	1,044	246,500	118,725	63,025	
Expense						
430 Public Works						
430.730 Capital Construct - Bldg	0	0	0	0	0	
430.741 Capital Purchases - Equipment	138,417	123,141	99,272	105,000	43,975	2019: new bed for 2004 Int'l truck; new snow plow
Total 430 Public Works	138,417	123,141	99,272	105,000	43,975	
Total Expense	138,417	123,141	99,272	105,000	43,975	
Net Income	38,375	(122,097)	147,228	13,725	19,050	
Beginning Balance	415,454	453,829	331,732	465,434	478,960	
Income	176,792	1,044	246,500	118,725	63,025	
Expenses	138,417	123,141	99,272	105,000	43,975	
Ending Balance	453,829	331,732	478,960	479,159	498,010	

Pocopson Township Proposed 2019 Budget Township Facilities

	2016 Actual	2017 Actual	2018 Totals		2019 Budget	Comments
			Projected	Budget		
Income						
341 Interest Earnings						
341.747 Int Twp Facilities	15	18	15	15	15	
Total 341 Interest Earnings	<u>15</u>	<u>18</u>	<u>15</u>	<u>15</u>	<u>15</u>	
342 Rent of Land	3500	7000	3,500	3,500	3,500	Annual payments due each December 1
387.000 Contributions						
387.747 Contribs Twp Facilities	0	0	0	0	0	from KURC after C/O is issued
387.748 Grants Twp Facilities	0	0	0	0	50,000	Keystone Grant from State
Total 387.000 Contributions	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>50,000</u>	
392 Interfund Operatg Transfers						
392.747 Trf to Twp Facilities	25000	0	700,000	700,000	750,000	
Total 392 Interfund Operatg Transfers	<u>25000</u>	<u>0</u>	<u>700,000</u>	<u>700,000</u>	<u>750,000</u>	
393.13 Facilities Loan Proceeds	0	0	0	500,000	1,200,000	Max for Barnard House; \$500,000 max for 740 Denton Hollow site
Total Income	<u>28,515</u>	<u>7,018</u>	<u>703,515</u>	<u>1,203,515</u>	<u>2,003,515</u>	
Expense						
402 Auditing / Financial Admin.						
402.390 Bank Fees/Charges	90	90	0	0	0	
Total 402 Auditing / Financial Admin.	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
406 Other Gen'l Gov't Admin.						
406.380 Rentals					30,000	temp staff/file relocation
Total 406 Other Gen'l Gov't Admin					<u>30,000</u>	
409 Gov't Building & Plant						
409.600 Barnard House						
409.620 Barnard House Improves	41,598.00	0.00	5,000	400,000	1,111,850	50% of estimate to remodel as Township office if selected
409.660 Barnard House Pro. Fees	2,986.00	2,160.00	7,500	35,000	200,000	
Total 409.600 Barnard House	<u>44,584.00</u>	<u>2,160.00</u>	<u>12,500</u>	<u>435,000</u>	<u>1,311,850</u>	
409.700 740 Denton Hollow property						
409.720 DH Property Improves				400,000	840,000	50% of estimate to expand w/exterior improves if selected
409.760 DH Property Pro. Fees				30,000	200,000	
Total 409.700 DH Property	<u>44,584.00</u>	<u>2,160.00</u>	<u>12,500</u>	<u>430,000</u>	<u>1,040,000</u>	
Total 409 Gov't Building & Plant	<u>44,584.00</u>	<u>2,160.00</u>	<u>12,500</u>	<u>865,000</u>	<u>2,351,850</u>	
Total Expense	<u>44,584</u>	<u>2,160</u>	<u>12,500</u>	<u>865,000</u>	<u>2,381,850</u>	
Net Income	<u>(16,069)</u>	<u>4,858</u>	<u>691,015</u>	<u>338,515</u>	<u>(378,335)</u>	
Beginning Balance	39,344	23,275	28,133	69,289	719,148	
Income	28,515	7,018	703,515	1,203,515	2,003,515	
Expenses	44,584	2,160	12,500	865,000	2,381,850	
Ending Balance	23,275	28,133	719,148	407,804	340,813	

Pocopson Township Proposed 2019 Budget Route 52 Intersections

	2016 Actual	2017 Actual	2018 Totals		2019 Budget	Comments
			Projected	Budget		
Income						
341 Interest Earnings						
341.999 Int. Rt 52 (Road Imps)	1,239	1,246	1,200	1,250	1,200	
Total 341 Interest Earnings	1,239	1,246	1,200	1,250	1,200	
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	1,239	1,246	1,200	1,250	1,200	
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	
439.313b Rt 52 at Parkersville Rd					100,000	
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	100,000	
Total Expense	0	0	0	0	100,000	
Net Income	1,239	1,246	1,200	1,250	(98,800)	
Beginning Balance	205,087	206,326	207,572	207,566	208,772	
Income	1,239	1,246	1,200	1,250	1,200	
Expenses	0	0	0	0	100,000	
Ending Balance	206,326	207,572	208,772	208,816	109,972	

Pocopson Township Proposed 2019 Budget Parks Recreation and Trails

	2016 Actual	2017 Actual	2018 Totals		2019 Budget	Comments
			Projected	Budget		
Income						
341 Interest Earnings						
341.888 Interest Parks Rec Fund	599	1,280	2,500	1,000	2,400	
Total 341 Interest Earnings	599	1,280	2,500	1,000	2,400	
387.000 Contributions						
387.888 Fee in Lieu Recreation	0	0	5,000	2,500	10,000	limited new construction
387.999 Fee in Lieu Trails	0	0	0	0	0	
Total 387.000 Contributions	0	0	5,000	2,500	10,000	
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	599	1,280	7,500	3,500	12,400	
Expense						
452 Recreation						
452.242 Deer Management	0	0	0	100	100	
452.313 Trails Prof Svcs	706	13,403	7,917	16,000	5,000	2019: Nance trail survey 2019: Overlook trail; build in-house,
452.374 Trails Constrct	0	702	-	1,000	16,000	
452.777 Trail Repairs	0	0	-	1,000	250	millings used for resurfacing
Total 452 Recreation	706	14,105	7,917	18,100	21,350	
454 Parks Rec Trails						
454.372 Park Maintain/Improve	3,410	897	2,900	3,500	2,000	mulch, fertilizer, portable toilet publicity, events
454.450 PRT Committee	0	0	0	1,000	250	
454.720 Park Capital Improves	0	4,106	0	5,000	5,000	run electric to shed
454.740 Park Equip/Machinery	19,775	2,069	600	2,000	2,000	
Total 454 Parks Rec Trails	23,185	7,072	3,500	11,500	9,250	
Total Expense	23,891	21,177	11,417	29,600	30,600	
Net Income	(23,292)	(19,897)	(3,917)	(26,100)	(18,200)	
Beginning Balance	238,119	214,827	194,930	192,225	191,013	
Income	599	1,280	7,500	3,500	12,400	
Expenses	23,891	21,177	11,417	29,600	30,600	
Ending Balance	214,827	194,930	191,013	166,125	172,813	

Pocopson Township Proposed 2019 Budget Historical Committee

Account established Jan 2010

	2018 Totals					Comments
	2016 Actual	2017 Actual	Projected	Budget	2019 Budget	
Income						
341 Interest Earnings						
341.777 Interest Historic Acct.	11	12	12	10	10	
Total 341 Interest Earnings	11	12	12	10	10	
387.000 Contributions						
387.777 Contributions Historic	12000	1010	0	1,000	100	Contributions typically arrive in December
Total 387.000 Contributions	12000	1010	0	1,000	100	
389 Miscellaneous						
389.777 Misc. Historic Income	3223	547	75	500	25	GoodSearch, sale of maps/slates
Total 389 Miscellaneous	3223	547	75	500	25	
392 Interfund Operatg Transfers						
392.777 Trf to Hist Committee	0	0	0	0	10,000	
Total 392 Interfund Operatg Transfers	0	0	0	0	10,000	
Total Income	15,234	1,569	87	1,510	10,135	
Expense						
459 Other Culture / Recreation						
459.220 Operating Supplies SHF	304	105	0	250	500	relocate HVAC, cloakroom partition, interior trim,
459.372 Repair Maint SHF	5,399	5,525	550	16,000	15,000	painting, finish flooring
459.450 Contracted Svcs	0	0	0	750	1,000	web hosting, upgrades
Total 459 Other Culture / Recreation	5,703	5,630	550	17,000	16,500	
Total Expense	5,703	5,630	550	17,000	16,500	
Net Income			(463)	(15,490)	(6,365)	
Beginning Balance	19,738	29,269	25,208	24,251	24,745	
Income	15,234	1,569	87	1,510	10,135	
Expenses	5,703	5,630	550	17,000	16,500	
Ending Balance	29,269	25,208	24,745	8,761	18,380	

Pocopson Township Proposed 2019 Budget Open Space Tax

	2016 Actual	2017 Actual	2018 Totals		2019 Budget	Comments
			Projected	Budget		
Income						
301 Real Property Tax						
301.777 Open Space Tax	331,917	327,777	325,000	328,435	325,000	
301.778 Open Space Tax Prev Yea	3,297	7,605	6,600	2,500	6,000	
301.779 Delinquent Open Space Tax	3,832	2,773	3,500	2,000	3,500	
Total 301 Real Property Tax	339,046	338,155	335,100	332,935	334,500	
341 Interest Earnings						
341.666 Interest Open Space Tax	3,385	4,223	9,500	4,000	9,500	
Total 341 Interest Earnings	3,385	4,223	9,500	4,000	9,500	
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	342,431	342,378	344,600	336,935	344,000	
Expense						
461 Open Space Preservation						
461.314 Legal OS Preservation	0	0	0	7,500	7,500	
461.450 Contract Svcs OS Preser	0	0	0	2,000	2,000	
461.710 Easements OS Preserv	0	0	0	80,000	80,000	
Total 461 Open Space Preservation	0	0	0	89,500	89,500	
471.200 Open Space Loan Principal	922,000	207,000	211,000	211,000	216,000	2016: \$715,000 add'l principal, 2017: converted to 2.18 fixed
472.200 Open Space Loan Interst	87,608	64,348	61,702	61,702	56,521	
Total Expense	1,009,608	271,348	272,702	362,202	362,021	
Net Income	(667,177)	71,030	71,898	(25,267)	(18,021)	
Beginning Balance	940,179	273,002	344,032	357,883	415,930	
Income	342,431	342,378	344,600	336,935	344,000	
Expenses	1,009,608	271,348	272,702	362,202	362,021	
Ending Balance	273,002	344,032	415,930	332,616	397,909	