

**Pocopson Township Adopted 2015 Budget
Balances**

2015 Fund Balances

	Beginning Balance	Income	Expenses	Ending Balance
General Fund	\$622,810	\$1,495,650	\$1,485,165	\$633,295
Parks Recreation and Trails	\$315,548	\$2,550	\$103,000	\$215,098
Historical Committee	\$26,536	\$8,535	\$27,600	\$7,471
Township Facilities	\$184,211	\$903,650	\$825,000	\$262,861
Open Space Tax	\$915,022	\$328,700	\$309,424	\$934,298
Highway Aid	\$70,216	\$224,280	\$217,250	\$77,246
Capital Reserve	\$319,013	\$121,000	\$174,000	\$266,013
General Reserve	\$60,292	\$84	\$0	\$60,376
Route 52 Intersections	<u>\$203,845</u>	<u>\$500</u>	<u>\$204,345</u>	<u>(\$0)</u>
	\$2,717,492	\$3,084,949	\$3,345,784	\$2,456,657

Pocopson Township Adopted 2015 Budget General Fund

Income	2012 Actual	2013 Actual	2014 Totals		2015 Budget	Comments
			Projected	Budget		
301 Real Property Tax						
						1.2 mills x 337.87M w/6% allow for early/late pays plus 2 new houses @\$800,000 avg sale
301.100 Current Year	366,921	381,519	399,636	385,800	382,200	
301.200 Prior Year	16,335	19,817	11,322	15,000	12,500	
301.400 Delinquent Taxes	2,921	5,542	5,202	2,000	4,000	
Total 301 Real Property Tax	386,178	406,878	416,160	402,800	398,700	
310 Local Taxes						
310.10 Real Estate Transfer Tax	177,866	289,737	236,507	106,750	112,500	[45 houses @ \$500,000 avg sale price] x 0.5%
310.210 EIT - Current Year	200,755	222,992	221,884	235,000	562,500	Net of Keystone commission
310.220 EIT - Prior Year	130,958	103,293	136,552	95,000	85,000	
310.500 Local Svcs Tax (LST)	57,318	55,717	54,871	52,000	54,000	\$1/week for incomes over \$12K/yr
Total 310 Local Taxes	566,896	671,738	649,813	488,750	814,000	
322 Licenses & Permits						
322.800 TV Franchise & Comm Twr	117,817	93,251	100,194	101,000	101,000	
322.810 Pole Permits	0	60	160	0	0	
322.820 Street Encroachment	80	70	300	0	0	
Total 322 Licenses & Permits	117,897	93,381	100,654	101,000	101,000	
331 Fines						
331.100 Court	1,039	623	5,723	500	500	Municipal Court
331.130 State Police Fines	3,681	0	0	0	0	State Police keep 100% as of 2013
Total 331 Fines	4,720	623	5,723	500	500	
341 Interest Earnings						
341.011 Interest General Fund	1,491	3,065	1,891	1,800	1,800	
341.012 Interest Payroll Fund	43	23	27	20	20	
Total 341 Interest	1,534	3,088	1,918	1,820	1,820	
354 State Cap / Oper Grants						
354.150 Recycling Grant PA	1,519	884	3,112	1,200	2,200	2014: higher commercial totals
Total 354 State Cap / Oper Grants	1,519	884	3,112	1,200	2,200	
355 State Shared Rev & Entitle						
355.010 Public Utility Tax	1,401	1,607	1,793	1,400	1,650	based on annual State tax receipts
355.040 Alcohol Beverages	200	200	200	200	200	1 license in Twp
355.050 Munic Pension State Aid		0	4,550	0	500	see Line 483.30
355.070 Foreign Fire Insurance	36,521	41,405	39,118	38,000	38,000	pass through from State to local fire companies
Total 355 State Shared Rev & Entitle	38,121	43,212	45,661	39,600	40,350	
357 Local Gov't Grants						
357.150 HHW	381	474	614	350	350	depends on items recycled
Total 357 Local Gov't Grants	381	474	614	350	350	
358.11 Fire Svc Contract County	8,550	8,550	8,550	8,550	67,221	Pocopson Home and prison - pass-through to Longwood Fire Company
361 General Gov't						
361.300 Zoning fees	9,566	12,900.00	10,303	6,000	9,000	permits, hearings, conditional use, etc.
361.500 Sale of Ordinance	50	0	255	0	0	available online
361.700 Reproduction of Records	79	66	130	50	50	open records requests
Total 361 General Gov't	9,695	12,966	10,688	6,050	9,050	
362 Public Safety						
362.410 Building Permits	107,174	100,076	41,170	24,000	30,000	Improvement projects; 1-2 new homes built
362.460 Fire Rescue Impact	29,106	25,771	790	0	1,400	From permit fee for new construction
Total 362 Public Safety	136,280	125,848	41,960	24,000	31,400	

Pocopson Township Adopted 2015 Budget General Fund

	2012 Actual	2013 Actual	2014 Totals		2015 Budget	Comments
			Projected	Budget		
363 Highways & Streets			0			
363.510 Snow Removal Contract	22,658	23,088	41,198	23,000	23,088	2014: extra \$ from State for harsh winter Snow removal for private roads
363.520 Snow Non-Inventory Rds	0	0	600	250	250	
Total 363 Highways & Streets	22,658	23,088	41,798	23,250	23,338	
367 Culture Recreation			0			
367.20 Rec Program Fees	1,385	990	990	500	600	tennis, soccer, baseball facility rentals sponsors
367.888 Founders Day	4,445	5,149	3,936	4,000	3,000	
Total 367 Culture Recreation	5,830	6,139	4,926	4,500	3,600	
383.12 Hydrant Fees	2,121	2,121	2,121	2,100	2,121	Red Bridge, Taylors Run, Cts@Longwood, Waterglen reimburse Twp
389 Miscellaneous						
389.351 Insurance Claim Payout	3,613		3,936	0	0	well pipe water damage to office
389.364 Sale of Sewer System			0	10,000	0	2014: recovery of prev. costs related to Preserve
389 Miscellaneous - Other	14,591	4,660	0	0	0	2012: FEMA \$ from Hurricane Irene, PIRMA refund
Total 389 Miscellaneous	18,204	4,660	3,936	10,000	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	22,693	0	0	0	annual audit adjusting entries
Total Income	1,320,584	1,426,343	1,337,633	1,114,470	1,495,650	
Expenses						
400 General Gov't Expenses						
400.050 Salary Supervisors	5,625	5,625	5,626	5,625	5,625	
400.210 Office Supplies	1,611	1,909	1,273	1,900	1,900	
400.215 Office Postage	1,558	1,140	2,048	2,100	3,000	EIT mailing 12/14; from Keystone in 1/15; septage mgmt mailing 2015
400.310 Professional Svcs					20,000	
400.320 Communications						
400.321 Phone (land lines)	4,314	4,837	4,413	5,000	5,000	
400.325 Web Site/ Internet	664	664	5,235	10,000	2,500	web site delayed to 2014; style guide 2014
400.329 Newsletter	1,891	1,664	3,260	3,800	3,800	electronic distribution for some in 2014?
Total 400.320 Communications	6,870	7,165	12,908	18,800	11,300	
400.340 Advertising & Printing						
400.341 Advertising	4,869	2,043	4,780	4,000	4,250	
400.342 Printing	288	190	129	500	300	Outsourced copies of plans, maps, large docs
Total 400.340 Advertising & Printing	5,157	2,232	4,909	4,500	4,550	
400.420 Dues Subscripts Twp	1,599	2,352	994	1,600	1,200	CCATO, PSATS, CCSIGA, PAN, Kennett Paper, ChesCo Hist Pres Network
400.450 Contracted Svcs						
400.450a Code Update	1,195	4,685	6,170	4,800	6,200	\$5,000 for recodification, \$1,200 annual maint.
400.450b Copier	2,419	2,473	2,439	2,500	2,500	includes maint, overages; leased to 12/15
Total 400.450 Contracted Svcs	3,614	7,158	8,609	7,300	8,700	
400.460 Mtg/Conventn/Continuing Ed	1,085	1,503	2,013	2,100	2,100	PSATS Conf; Committee recognition event; holiday lunch; BVA, CCATO events; staff, PC training
Total 400 General Gov't Expenses	27,118	29,085	38,379	43,925	58,375	
402 Auditing / Financial Admin.						
402.100 Wages Treasurer	44,685	46,025	48,049	47,200	49,350	
402.310 Professional Svcs	5,500	4,727	5,000	5,500	5,500	auditors, emergency payroll svc
402.330 Mileage Treasurer	29	54	0	40	40	
402.390 Bank Fees/Charges	15	0	0	25	25	
Total 402 Auditing / Financial Admin.	50,230	50,805	53,049	52,765	54,915	

Pocopson Township Adopted 2015 Budget General Fund

	2012 Actual	2013 Actual	2014 Totals		2015 Budget	Comments
			Projected	Budget		
403 Tax Collection						
403.212 Tax Collection Forms	96		0	0	0	
403.215 Tax Bill Print Postage	495	46	0	0	0	
403.450 Tax Collection	5,010	4,162	1,863	4,350	2,000	Property tax: ChesCo \$1.6/bill; LST: Berkheimer 3%; EIT: Keystone 1.35% is deducted from 310.210
Total 403 Tax Collection	5,602	4,208	1,863	4,350	2,000	
404 Solicitor / Legal Svcs	33,791	36,483	70,286	36,000	45,000	protracted issues in 2014
405 Secretary / Clerk						
405.100 Wages Secretary	58,152	60,165	61,942	61,800	63,650	
405.115 Wages P/T Admin Staff	919	551	800	2,500	2,500	SmartSearch, set up plans for scanning
405.330 Mileage Sec / Clerk	487	547	684	700	700	
Total 405 Secretary / Clerk	59,558	61,263	63,426	65,000	66,850	
407 IT / Networking						
407.210 Supplies	60	84	58	75	75	checks
407.450 Contract Svcs Tech Supp	4,350	2,166	5,037	2,500	4,000	\$700 annual doc mgmt plus routine maint
407.700 Hardware/ Software	6,854	1,004	4,136	4,400	4,400	2014: scan large-scale plans; new Public Wks PC
Total 407 IT / Networking	11,264	3,254	9,231	6,975	8,475	2012 included \$14,000 in prior years' expenses not billed until 2012
408 Engineering - Township	36,158	10,334	19,766	20,000	27,500	
409 Gov't Building & Plant						
409.220 Operating Supplies	1,964	4,324	1,653	4,000	4,000	
409.250 Repair/Maintenance	430	868	3,530	2,500	2,500	
409.360 Utilities						
409.361a Electric/Gas Garage	5,714	7,450	7,706	7,500	7,500	
409.361b Electric/Heat Office	3,826	3,952	4,688	5,000	5,000	
409.361c Utility Barnard House	923	1,350	1,739	1,700	1,700	partial HVAC system added late 2013
409.361d Utility Schoolhouse					1,000	
409.366 Water Barnard House	0	0	0	0	200	currently supplied by County
409.366a Water Public Works Bld	0	0	0	200	200	switch to public water from well
Total 409.360 Utilities	10,463	12,752	14,133	14,400	15,600	
409.367 Trash Removal	1,217	1,092	1,370	1,250	1,300	
409.450 Contract Svcs						
409.450a Security Services	913	5,154	2,347	1,000	2,000	renew video surveillance contract from 2013
409.450b Bottled Water	413	481	534	550	550	
409.450c Office Cleaning	506	500	525	600	600	12 office bldg cleanings
409.450d Other	2,689	2,222	1,075	2,250	2,250	garage door repairs, extinguishers, HVAC checks
Total 409.450 Contract Svcs	4,522	8,357	4,480	4,400	5,400	
409.600 Barnard House						
409.620 Barnard House Improves	2,612		0	500	2,000	in-house maintenance/repair
409.660 Barnard House Pro. Fees	0		3,038	0	1,850	Proj Mgr; other charges in Facilities
Total 409.600 Barnard House			3,038	500	3,850	
409.720 Gen'l Improvements	6,654	19,128	1,226	6,000	25,000	2015: pave Garage, public water, S'house lot
Total 409 Gov't Building & Plant	25,250	46,522	29,430	33,050	57,650	

Pocopson Township Adopted 2015 Budget General Fund

	2012 Actual	2013 Actual	2014 Totals		2015 Budget	Comments
			Projected	Budget		
411 Fire						
411.540 Foreign Fire Insure LW	29,655	33,621	31,764	30,856	31,000	
411.541 Twp Contrib Longwd Fire	52,146	64,614	96,023	96,023	123,640	
411.542 County Cont Longwd Fire	8,550	8,550	8,550	8,550	20,971	
411.544 Foreign Fire Insure PML	6,866	7,784	7,354	7,144	7,000	
411.545 Twp Contrib PoMrLin Fire	15,091	14,961	22,232	22,232	28,613	
411.547 Impact Fees Longwood		20,926	790	0	1,400	
4.11548 Impact Fees PoMarLin		4,845	0	0	0	
Total 411 Fire	112,308	155,302	166,713	164,805	212,624	
412 Ambulance						
412.540 Twp Contrb Longwood Amb	13,036	15,304	33,036	33,037	62,021	
412.542 County Cont Longwd EMS					46,250	
412.545 Twp to Goodfellow Amb	1,000	750	750	750	750	
Total 412 Ambulance	14,036	16,054	33,786	33,787	109,021	
413 Code Enforcement						
413.112 Wages Receptionist	10,026	11,131	10,671	10,900	10,950	
413.114 Building Inspector	41,966	40,014	45,874	25,000	33,750	
413.115 Code Enforcement Officer	15,768	18,203	14,037	18,000	18,000	Significant drop in new construction also see Emergency Mgmt Line 415
Total 413 Code Enforcement	67,760	69,348	70,582	53,900	62,700	
414 Planning & Zoning						
414.310 Prof. / Legal Svcs P&Z	13,647	8,314	11,162	12,000	12,000	ZHB, other hearings
414.340 Ads P&Z	690	1,416	841	1,500	1,500	
414.420 Dues Subscripts Plannin	1,200	1,200	1,200	1,400	1,400	BVA, Brandywine Conservancy, KARPC
414.450 Contracted Services	4,452	19,840	5,478	6,000	6,000	2014: last 2 comp plan bills, court reporters
Total 414 Planning & Zoning	19,989	30,770	18,681	20,900	20,900	
414.313 Engineer Reimbursable	(18,910)	1,901	5,856	5,000	2,500	
414.314 Legal Fees Reimbursable	0	630	(70)	2,500	2,500	
415 Emergency Management	1,250	1,700	1,925	2,000	2,400	includes Fire Marshal paid for both 2014 and 2015 contracts in 2014; will pay subseq yrs each Dec
422.310 Animal Control - SPCA	1,995	155	4,240	2,400	2,400	
427.530 Solid Waste Disposal	522	644	595	750	750	HHW County has 5 regional collections/yr
429 Wastewater / Sewage						
429.313 Sewer Engineering		500	95	2,500	1,500	
429.314 Sewer- Legal	378		0	0		
429.314a Sewer Legal - North	1,148		0	0		
429.314b Sewer Legal - South			0	0		
429.318a Riverside North	4,966		0	0		
429.318b Riverside South	891		0	0		
429.440 Onlot Sewage Mgm PADEP	465					
429.444 Denton Hollow Sewer	961		0	0		
429.537 Sewer -- Act 537 Plan			0	0		
429.666 Corinne Sewer Extension			0	0		
429.667 Preserve WWTP		324	0	0		
Total 429 Wastewater / Sewage	8,809	824	95	2,500	1,500	

Fire and Ambulance
Per 2004 Resolution, Fire and Ambulance services receive the equivalent of .25 mill of property tax: 81.2% to Longwood and 18.8% to PoMarLin. In addition, 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 January 2014, fund fire with 0.35 mill plus impact fees and fund ambulance with 0.10 mill. Based on new fair share funding model developed in 2014, as of January 2015 fund fire with 0.50 mill plus impact fees and fund ambulance with 0.20 mill.

Pocopson Township Adopted 2015 Budget General Fund

	2012 Actual	2013 Actual	2014 Totals		2015 Budget	Comments
			Projected	Budget		
430 Public Works						
430.140 Salary Staff PW	170,433	171,829	167,573	175,350	213,800	Snow removal appears under 432.140
430.220 Operating Supplies	1,065	1,456	2,909	2,500	2,500	Pesticide, compressed gas, hardware, etc.
430.232 Vehicle Fuel	13,123	13,151	18,100	16,200	17,800	
430.238 Clothing / Uniforms	764	384	688	750	750	issued by Twp/reimburse for boots
430.239 Safety First Aid Equip	360	134	100	500	500	cones, work area signs
430.250 Repair Maint Supplies	8,272	7,034	5,319	12,000	10,000	stone, welding metal, etc.
430.260 Small Tools & Equipment	1,401	3,622	1,070	2,000	2,000	power washer bought in 2013
430.324 Cell phones	1,291	1,193	1,205	1,350	1,350	
430.328 Radio Equipment	4,879	691	150	850	850	
430.380 Equipment Rental	520	171	171	500	500	
430.420 Dues Subscript PW	4,432	887	657	750	750	PA 1-call, co-op; 2012 included GIS
430.450 Contracted Services	2,007	12,731	4,000	4,000	4,000	2013: Red Bridge guide rail; 2014: tree svc
430.460 Meetings, Conf, Cont Ed	291	217	213	350	350	LTAP lunch, pesticide courses, safety training
430.470 CDL Drug Testing	120	0	240	250	250	
430.740 Capital Purchases	190	0	0	2,000	0	
Total 430 Public Works	209,148	213,501	202,395	219,350	255,400	
432 Winter Maint Snow Removal						
432.140 Salary Staff Snow Remov	4,236	16,736	24,505	16,000	20,000	20% performed by seasonal employees
432.240 Snow Operating Supplies	253	35	0	250	250	emergency debit card purchases
Total 432 Winter Maint Snow Removal	4,489	16,771	24,839	16,250	20,250	
446 MS4 Stormwater Mgmt						
446.313 SWM Engineering	18,320	12,586	5,943	25,000	25,000	State mandate
446.450 SWM Contracted Svcs		83	250	0	0	
Total 446 MS4 Stormwater Mgmt	18,320	12,670	5,943	25,000	25,000	
448.242 Hydrants	4,709	5,141	5,188	5,100	5,100	2011 included settlement of underbilling by Aqua for 4 hydrants dating back to 2007
456.520 Library Contributions	13,000	8,000	16,000	16,000	16,000	Bayard Taylor and W. Chester share
457.220 Founders Day	8,145	6,360	8,553	8,000	10,000	
471.100 Gen'l Oblig. Bond/Note Principal	44,000	47,000	49,000	49,000	28,000	6/2014: final payment on Park; 2015: \$750,000 20 yr fixed w/5 yr option at 2.858%
472.100 Gen'l Oblig. Bond/Note Interest	1,442	753	342	300	21,368	20 yr fixed, 5 yr option, \$750,000, 2.858%
481 Employer Paid Benefits W/H						
481.10 FICA	18,821	20,252	21,171	19,775	22,675	6.20%
481.20 Medicare	4,402	4,736	4,955	4,625	5,300	1.45%
481.300 U/C Employer Paid	2,910	752	2,733	1,000	1,500	
Total 481 Employer Paid Benefits W/H	26,133	25,740	28,859	25,400	29,475	
483.300 Pension / Retirement	4,017	814	6,680	1,400	7,832	MMO plus administrative costs plus State pension Aid (see Line 355.050)
484 Workers Comp.						
484.195 Workers Comp Twp	18,253	18,617	15,763	19,500	17,000	
484.354 Workers Comp Fire Co's.	6,012	5,760	10,032	7,600	6,500	Po-Mar-Lin billing on 2-yr cycle
Total 484 Workers Comp.	24,265	24,377	25,795	27,100	23,500	
486 Insurance						
486.200 Property, equip auto	18,018	19,675	21,658	20,500	24,000	
486.400 Blanket Bond	876	876	1,198	925	1,200	Coverage for employees other than treasurer
486.600 Treasurer's Bond	0	1,550	1,550	1,650	1,650	
Total 486 Insurance	18,894	22,101	24,406	23,075	26,850	

Pocopson Township Adopted 2015 Budget General Fund

	2012 Actual	2013 Actual	2014 Totals		2015 Budget	Comments
			Projected	Budget		
487 Health Insurance						
487.196 Health Insurance Twp	37,378	29,063	33,663	37,500	38,000	Annual charge for F/T employees
487.198 Health Insurance Emps	(5,479)	-5,224	(2,623)	(5,750)	(2,520)	Employees' share for dependents
487.199 Other Group Benefits	2,975	6,462	6,850	6,950	7,100	Life, disability, dental for F/T employees
Total 487 Health Insurance	34,874	30,302	37,890	38,700	42,580	
489.300 Miscellaneous		100				
492 Interfund Op Transfers						
492.011 Trf to General Fund		0	0	0	0	
492.013 Trf to Hwy Aid		9,850	1,297	0	75,000	
492.444 Trf to Capital Reserve	150,000	300,000	106,750	106,750	112,500	Actual Real Estate Transfer tax
492.494 Trf to General Reserv	20,000	0	0	0	0	Limited to 5% of income by 2nd Class Code
492.555 Trf to Historical Committee					7,500	
492.666 Trf to Open Space Tax		0	0	0	0	
492.747 Trf to Twp Facilities	135,000	70,000	200,000	0	40,000	
492.888 Trf to Parks Rec Trails		0	0	0	0	
492.999 Trf to Rt 52 Road Imps		100,000	0	0	0	
Total 492 Interfund Op Transfers	305,000	479,850	308,047	106,750	235,000	
Payroll Expenses	219	240	453	250	750	
Reconciliation Discrepancies	0	0	0	0	0	
Total Expense	1,173,384	1,413,002	1,332,227	1,112,282	1,485,165	
Net Income	147,200	13,341	5,406	2,188	10,485	
Beginning Balance	456,863	604,063	617,403	540,406	622,810	
Income	1,320,584	1,426,343	1,337,633	1,114,470	1,495,650	
Expenses	1,173,384	1,413,002	1,332,227	1,112,282	1,485,165	
Ending Balance	604,063	617,403	622,810	542,594	633,295	

	2011	2012	2013	2014	2015
	316,068,090	321,093,260	322,609,690	337,871,660	343,584,160

2015 valuation is as of 11/13/2014

Pocopson Township Adopted 2015 Budget Highway Aid

	2012 Actual	2013 Actual	2014 Totals		2015 Budget	Comments
			Projected	Budget		
Income						
341 Interest Earnings						
341.013 Interest Highway Aid	30	32	19	25	20	
Total 341 Interest Earnings	30	32	19	25	20	
355 State Shared Rev & Entitle						
355.020 Liquid Fuel Tax	107,526	109,394	116,930	105,686	117,000	Preserve, Scaleby, to be added in late 2014 so will appear in 2015 inventory
355.030 State Turnback Payment	21,760	21,760	21,760	21,760	21,760	
Total 355 State Shared Rev & Entitle	129,286	131,154	138,690	127,446	138,760	
363 Highways & Streets						
363.888 Sale of Salt to County	2,263	2,302	5,722	3,000	3,000	
Total 363 Highways & Streets	2,263	2,302	5,722	3,000	3,000	
391.10 Sale of Gen Fixed Asset	17,000	0	0	0	7,500	
392 Interfund Operatg Transfers						
392.013 Trf to Hwy Aid	0	9,850	152,000	152,000	75,000	2015 - from General Fund
Total 392 Interfund Operatg Transfers	0	9,850	152,000	152,000	75,000	
Total Income	148,580	143,338	296,430	282,471	224,280	
Expense						
431 Street Cleaning HA	424	0	400	500	500	contracted out after special projects
432 Winter Maint Snow Removal						
432.240 Snow Operating Supplies	20,886	48,803	68,183	40,000	60,000	salt and magnesium
432.250 Snow Repair Maint	636	2,584	3,195	4,000	5,000	
Total 432 Winter Maint Snow Removal	21,522	51,386	71,378	44,000	65,000	
433 Traffic control devices						
433.360 Traffic Signal Electric	310	280	278	325	750	roundabout lighting, 2 traffic signals
433.370 Traffic Signal Maint	728	475	1,002	1000	2,000	
433.490 Street Signs	370	1,660	2,839	5000	5,000	
Total 433 Traffic control devices	1,407	2,415	4,119	6,325	7,750	
436 Storm Sewers & Drains HA	384	933	1,000	2,500	5,000	40' x 30" pipe, 500' x 4" perforate
437 Vehicles						
437.251 Vehicle Parts	4,268	4,648	4,926	5,000	5,500	
437.450 Repair/Inspect	1,894	5,842	4,679	7,000	6,500	
Total 437 Vehicles	6,162	10,490	9,605	12,000	12,000	

Pocopson Township Adopted 2015 Budget Highway Aid

	2012 Actual	2013 Actual	2014 Totals		2015 Budget	Comments
			Projected	Budget		
438 Maint Repair Rds Bridges HA						
438.250 Repair Maint Suppl HA	32,972	16,897	13,135	20,000	20,000	blacktop, stone, oil; no skin patch 2015
438.370 Repair & Maint Svcs HA	3,851	15,491	1,500	20,300	25,000	2015: chip sealing LG Corinne to HH (post paving) and HH to Wawaset
438.450 Contract Svcs HA	0	1,950	63,673	102,000	35,000	Denton Hollow improvements, line painting, tree service contract
438.740 Capital Purchases HA	21,879	4,948	0	0	0	2014: backhoe paid off
Total 438 Maint Repair Rds Bridges HA	58,702	39,286	78,308	142,300	80,000	
439H Hwy Rebuild Liquid Fuels	0	55,586	154,362	161,000	47,000	2015: pave Locust Grove from Corinne to Lenape-U'ville w/ 19mm
Total Expense	88,601	160,096	319,172	368,625	217,250	
Net Ordinary Income	59,978	(16,758)	(22,742)	(86,154)	7,030	
Beginning Balance	49,738	109,716	92,958	86,944	70,216	
Income	148,580	143,338	296,430	282,471	224,280	
Expenses	88,601	160,096	319,172	368,625	217,250	
Ending Balance	109,716	92,958	70,216	790	77,246	

Pocopson Township Adopted 2015 Budget General Reserve

	2012 Actual	2013 Actual	2014 Totals		2015 Budget	Comments
			Projected	Budget		
Income						
341 Interest Earnings						
341.494 Interst General Reserve	86	85	81	85	84	
Total 341 Interest Earnings	86	85	81	85	84	
392 Interfund Operatg Transfers						
392.494 Trf to General Reserve	20,000	-	-	-	-	Limited to 5% of income by 2nd Class Code
Total 392 Interfund Operatg Transfers	20,000	-	-	-	-	
Total Income	20,086	85	81	85	84	
Expense						
492.013 Trf to Highway Aid	0	0	0	0	0	
Total Expense	0	0	0	0	0	
Net Income	20,086	85	81	85	84	
Beginning Balance	40,040	60,126	60,211	60,211	60,292	
Income	20,086	85	81	85	84	
Expenses	0	0	0	0	0	
Ending Balance	60,126	60,211	60,292	60,296	60,376	

Pocopson Township Adopted 2015 Budget Capital Reserve

	2012 Actual	2013 Actual	2014 Totals		2015 Budget	Comments
			Projected	Budget		
Income						
341 Interest Earnings						
341.444 Interest Capital Reserve	93	194	516	200	500	
Total 341 Interest Earnings	93	194	516	200	500	
391.10 Sale of Equipment ME	0	19,200	0	0	8,000	
392 Interfund Transfers						
392.444 Trf to Capital Reserve	150,000	-	406,750	106,750	112,500	actual real estate transfer tax
Total 392 Interfund Transfers	150,000	0	406,750	106,750	112,500	
Total Income	150,093	19,394	407,266	106,950	121,000	
Expense						
430 Public Works						
430.730 Cap Constr - Building		0	0	0	10,000	PW storage shed
						2015: new 10 ton truck, new boom
430.741 Capital Purchases ME	40,382	128,000	0	0	164,000	mower, plow for tractor
Total 430 Public Works	40,382	128,000		0	174,000	
492 Interfund Op Transfers						
492.011 Trf to General Fund	0	0	0	0	0	
492.013 Trf to Hwy Aid	0	0	152,000	152,000	0	
Total 492 Interfund Op Transfers	0	0	152,000	152,000	0	
Total Expense	40,382	128,000	152,000	152,000	174,000	
Net Income	109,711	(108,606)	71,378	(45,050)	(53,000)	
Beginning Balance	62,642	172,353	63,747	354,578	319,013	
Income	150,093	19,394	407,266	106,950	121,000	
Expenses	40,382	128,000	152,000	152,000	174,000	
Ending Balance	172,353	63,747	319,013	309,528	266,013	

Pocopson Township Adopted 2015 Budget Township Facilities

	2012 Actual	2013 Actual	2014 Totals		2015 Budget	Comments
			Projected	Budget		
Income						
341 Interest Earnings						
341.747 Int Twp Facilities	39	19	125	100	150	
Total 341 Interest Earnings	39	19	125	100	150	
342 Rent of Land	7000	0	7,000	3,000	3,500	2013 pmt made in Jan 2014; 2014 pmt made in Dec 2014
387.000 Contributions				117,500		
387.747 Contribs Twp Facilities	0	0	0	0	0	
387.748 Grants Twp Facilities	0	0	100,000	250,000	150,000	State grant paid 2014-15
Total 387.000 Contributions	0	0	100,000	250,000	150,000	
392 Interfund Operatg Transfers						
392.747 Trf to Twp Facilities	135000	70000	200,000	0	40,000	
Total 392 Interfund Operatg Transfers	135000	70000	200,000	0	40,000	
393.13 Facilities Loan Proceeds	0		0	0	750,000	
Total Income	142,039	70,019	307,125	253,100	903,650	
Expense						
402 Auditing / Financial Admin.						
402.390 Bank Fees/Charges	24	0	10	0	0	
Total 402 Auditing / Financial Admin.	24	400	0	0	0	
409 Gov't Building & Plant						
409.600 Barnard House						
409.620 Barnard House Improves	850	19,824.00	227,000	360,000	800,000	
409.660 Barnard House Pro. Fees	76,633	9,602.74	32,000	15,000	25,000	
Total 409.600 Barnard House	77,483	29,426.74	259,000	375,000	825,000	
Total 409 Gov't Building & Plant	77,483	29,426.74	259,000	375,000	825,000	
Total Expense	77,507	29,827	259,000	375,000	825,000	
Net Income	64,532	40,192	48,125	(121,900)	78,650	
Beginning Balance	31,361	95,893	136,086	122,694	184,211	
Income	142,039	70,019	307,125	253,100	903,650	
Expenses	77,507	29,827	259,000	375,000	825,000	
Ending Balance	95,893	136,086	184,211	794	262,861	

Pocopson Township Adopted 2015 Budget Route 52 Intersections

	2012 Actual	2013 Actual	2014 Totals		2015 Budget	Comments
			Projected	Budget		
Income						
341 Interest Earnings						
341.999 Int. Rt 52 (Road Imps)	2939	1,150	1,200	300	500	
Total 341 Interest Earnings	2939	1,150	1,200	300	500	
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	-	100,000		0	0	
Total 392 Interfund Operatg Transfers	0	100,000	0	0	0	
Total Income	2,939	101,150	1,200	300	500	
Expense						
400 General Gov't Expenses						
400.340 Advertising & Printing						
400.341 Advertising	641	12	0	0	0	
Total 400.340 Advertising & Printing	641	12	0	0	0	
439R Hwy Constr. Rebuild Rte 52						
439.313a Roundabout		400				
439.313a Cassio			0			
439.313a Gannett Fleming	206,400	116,554	0	10,000	0	
439.313a Roundabout VDML	97	133	199			
439.313a Roundabout - Other	3,504	32,527	666			
Total 439.313a Roundabout	210,001	149,214	865	10,000	0	
439.313c Pocopson Rd Intersctn	248,784	21,060	0			
439.313d Rt 52 Loc Grove Inter	396	0	0	199,153	204,345	
Total 439R Hwy Constr. Rebuild Rte 52	459,181	170,274	865	209,153	204,345	
Total Expense	459,822	170,286	865	209,153	204,345	
Net Income	(456,883)	1,000	335	(208,853)	(203,845)	
Beginning Balance	729,529	272,646	203,510	208,853	203,845	
Income	2,939	101,150	1,200	300	500	
Expenses	459,822	170,286	865	209,153	204,345	
Ending Balance	272,646	203,510	203,845	0	(0)	

Pocopson Township Adopted 2015 Budget Parks Recreation and Trails

	2012 Actual	2013 Actual	2014 Totals		2015 Budget	Comments
			Projected	Budget		
Income						
341 Interest Earnings						
341.888 Interest Parks Rec Fund	58	69	53	50	50	
Total 341 Interest Earnings	58	69	53	50	50	
387.000 Contributions						
387.888 Fee in Lieu Recreation	75,000	70,000	2,500	0	2,500	limited new construction 2015
387.999 Fee in Lieu Trails	31,805	0	0	0	0	
Total 387.000 Contributions	106,805	70,000	2,500	0	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	106,863	70,069	2,553	50	2,550	
Expense						
452 Recreation						
452.242 Deer Management	0	0	35	100	200	signage, ID cards, stand repairs 2014: Hallelynn, Overlook surveys, markers; 2015: surveys
452.313 Trails Prof Svcs	0	0	7500	2,500	2,500	
452.374 Trails Constrct	0	0	1000	40,000	2,500	
452.777 Trail Repairs	92	0	400	500	5,000	in-house pave Wawset park trail
Total 452 Recreation	92	0	8935	43,100	10,200	
454 Parks Rec Trails						
454.372 Park Improvements	2,210	2,255	2300	2,500	3,000	mulch at tot lot and swings + misc. trout rodeo, publicity, stream team, litt 2014: DiamondTex infield, 2015: bleachers, playground
454.450 PRT Committee	0	0	25	400	200	
454.720 Park Capital Improves	1,820	1,094	12500	150,000	88,000	new mower in 2015-16 @ \$50,000
454.740 Park Equip/Machinery	2,172	1,508	900	1,600	1,600	
Total 454 Parks Rec Trails	6,202	4,857	15,725	154,500	92,800	
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	6,294	4,857	24,660	197,600	103,000	
Net Income	100,569	65,212	24,660	(197,550)	(100,450)	
Beginning Balance	171,874	272,443	337,655	228,134	315,548	
Income	106,863	70,069	2,553	50	2,550	
Expenses	6,294	4,857	24,660	197,600	103,000	
Ending Balance	272,443	337,655	315,548	30,584	215,098	

Pocopson Township Adopted 2015 Budget Historical Committee

Account established Jan 2010

	2012 Actual	2013 Actual	2014 Totals		2015 Budget	Comments
			Projected	Budget		
Income						
341 Interest Earnings						
341.777 Interest Historic Acct.	40	13	14	10	10	
Total 341 Interest Earnings	40	13	14	10	10	
387.000 Contributions						
387.777 Contributions Historic	7,610	3,026	1,018	1,000	1,000	Large contributions typically arrive in December so not shown in projection
Total 387.000 Contributions	7,610	3,026	1,018	1,000	1,000	
389 Miscellaneous						
389.777 Misc. Historic Income	0	0	8	0	25	Founders Day sales, GoodSearch, school field trips
Total 389 Miscellaneous	0	0	8	0	25	
392 Interfund Operatg Transfers						
392.777 Trf to Hist Committee	2,973	0	0	0	7,500	Schoolhouse account closed, \$\$ moved to Historic acct 10/12 after IMLS grant expired
Total 392 Interfund Operatg Transfers	2,973	0	0	0	7,500	
Total Income	10,623	3,039	1,040	1,010	8,535	
Expense						
459 Other Culture / Recreation						
459.220 Operating Supplies SHF	59	10	60	75	100	Annual Historic Preservation network dinner, Founders Day activities
459.372 Repair Maint SHF	0	0	8,000	10,000	27,000	2014: electrical upgrades, HVAC; 2015: floor, ceiling, plaster
459.450 Contracted Svcs	56,796	0	0	500	500	2015: web hosting through 2016
Total 459 Other Culture / Recreation	56,855	10	8,060	10,575	27,600	
Total Expense	56,855	10	8,060	10,575	27,600	
Net Income	(46,232)	3,029	(7,020)	(9,565)	(19,065)	
Beginning Balance	71,576	25,344	28,373	27,385	26,536	
Income	10,623	3,039	1,002	1,010	8,535	
Expenses	56,855	10	2,839	10,575	27,600	
Ending Balance	25,344	28,373	26,536	17,820	7,471	

Pocopson Township Adopted 2015 Budget Open Space Tax

	2012 Actual	2013 Actual	2014 Totals		2015 Budget	Comments
			Projected	Budget		
Income						
301 Real Property Tax						
301.777 Open Space Tax	294,863	315,498	327,500	321,500	318,500	1.2 mills x 337.87M w/6% allow for early/late pays plus 2 new house @ \$800,000 avg sale
301.778 Open Space Tax Prev Yea	14,140	16,772	9,450	12,500	7,500	
301.779 Delinquent Open Space Tax	2,435	5,225	4,400	1,667	2,500	
Total 301 Real Property Tax	311,438	337,495	341,350	335,667	328,500	
341 Interest Earnings						
341.666 Interest Open Space Tax	328	258	210	275	200	
Total 341 Interest Earnings	328	258	210	275	200	
392 Interfund Operatg Transfers						
392.666 Trf to Open Space Tax	716,123	0	0	0	0	
Total 392 Interfund Operatg Transfers	716,123	0	0	0	0	
Total Income	1,027,889	337,753	341,560	335,942	328,700	
Expense						
461 Open Space Preservation						
461.314 Legal OS Preservation	1,114	333	0	0	0	
461.450 Contract Svcs OS Preser	18,435	1,944	0	0	0	
461.710 Easements OS Preserv	800,000	0	0	0	0	
Total 461 Open Space Preservation	819,549	2,277	0	0	0	
471.200 Open Space Loan Principal	186,000	191,000	196,000	196,000	202,000	
472.200 Open Space Loan Interst	123,908	118,559	113,066	113,066	107,424	
Total Expense	1,129,457	311,836	309,066	309,066	309,424	
Net Income	(101,568)	25,917	32,494	26,876	19,276	
Beginning Balance	958,179	856,611	882,528	878,803	915,022	
Income	1,027,889	337,753	341,560	335,942	328,700	
Expenses	1,129,457	311,836	309,066	309,066	309,424	
Ending Balance	856,611	882,528	915,022	905,679	934,298	