

**South Whitehall Township
Public Inspection Copy
2016 Budget**

**SOUTH WHITEHALL
TOWNSHIP**

2016

PROPOSED BUDGET

Summary of 2016 Budgeted Revenues and Expenses

	<u>General</u>	<u>Refuse/Recycling</u>	<u>Capital</u>	<u>State Highway Aid</u>	<u>Fiscal Stability</u>
Estimated Cash Balance January 1, 2016	\$ 983,509.00	\$ 291,536.00	\$ 679,799.00	\$ 46,360.00	2,700,000.00
Total Revenues	15,011,533.00	2,084,760.00	65,884.00	648,706.00	0.00
Total Expenses	13,611,633.00	2,110,827.00	1,808,523.00	595,916.00	0.00
Revenues Less Expenses	\$ 1,399,900.00	\$ 26,067.00	\$ 1,742,639.00	\$ 52,790.00	\$ 0.00
Cash Outlay for Debt	248,996.00	0.00	0.00	0.00	0.00
Total Budget Deficit/Surplus	\$ 1,150,904.00	\$ 26,067.00	\$ 1,742,639.00	\$ 52,790.00	\$ 0.00
Borrowing	0.00	0.00	0.00	0.00	0.00
Transfers	1,221,625.00	0.00	1,096,123.00	0.00	125,502.00
Budgeted Unappropriated Reserve	\$ 912,788.00	\$ 265,469.00	\$ 33,283.00	\$ 99,150.00	\$ 2,825,502.00

Summary of 2016 Budget

	<u>General</u>	<u>Capital</u>	<u>State Highway Aid</u>	<u>Refuse/Recycling</u>	<u>Fiscal Stability</u>
Estimated Cash Balance January 1, 2016	\$ 983,509.00	\$ 679,799.00	\$ 46,360.00	\$ 291,536.00	2,700,000.00
Revenues:					
Property Tax	\$ 5,662,663.00				
Transfer Tax	400,000.00				
Local Services Tax	695,000.00				
Earned Income	3,250,000.00				
Business Privilege	1,995,000.00				
Admissions	1,750,000.00				
Cable TV	330,000.00				
License/Permits/Fees	461,681.00				
Interest	9,500.00				
Work on Property Revenue		9,884.00			
Open Space Funds		56,000.00			
Grants/Gifts	294,500.00		648,706.00	80,000.00	
Interfund Transfer	117,415.00				
Fines/Miscellaneous	45,774.00			58,200.00	
Billed Fees				1,946,560.00	
Total Revenues	\$ 15,011,533.00	\$ 65,884.00	\$ 648,706.00	\$ 2,084,760.00	\$ 0.00
Expenses:					
Administration	\$ 5,908,298.00	\$ 169,000.00	351,000.00	2,110,827.00	
Police	4,204,705.00	223,000.00			
Public Works	3,208,735.00	1,383,523.00	244,916.00		
Volunteer Fire Cos.	289,895.00	33,000.00			
Total Expenses	\$ 13,611,633.00	\$ 1,808,523.00	\$ 595,916.00	\$ 2,110,827.00	\$ 0.00
Revenues Less Expenses	\$ 1,399,900.00	\$ 1,742,639.00	\$ 52,790.00	\$ 26,067.00	\$ 0.00
Unbudgeted Debt Liability	\$ 248,996.00				
Transfer Out	\$ 1,221,625.00				
Transfer In		\$ 1,096,123.00			\$ 125,502.00
Budgeted Unappropriated Reserve	912,788.00	33,283.00	99,150.00	265,469.00	2,825,502.00

**MILLAGE
INFORMATION**

**2016
PROPOSED BUDGET**

SOUTH WHITEHALL TOWNSHIP REAL ESTATE ASSESSMENT & MILLAGE INFORMATION

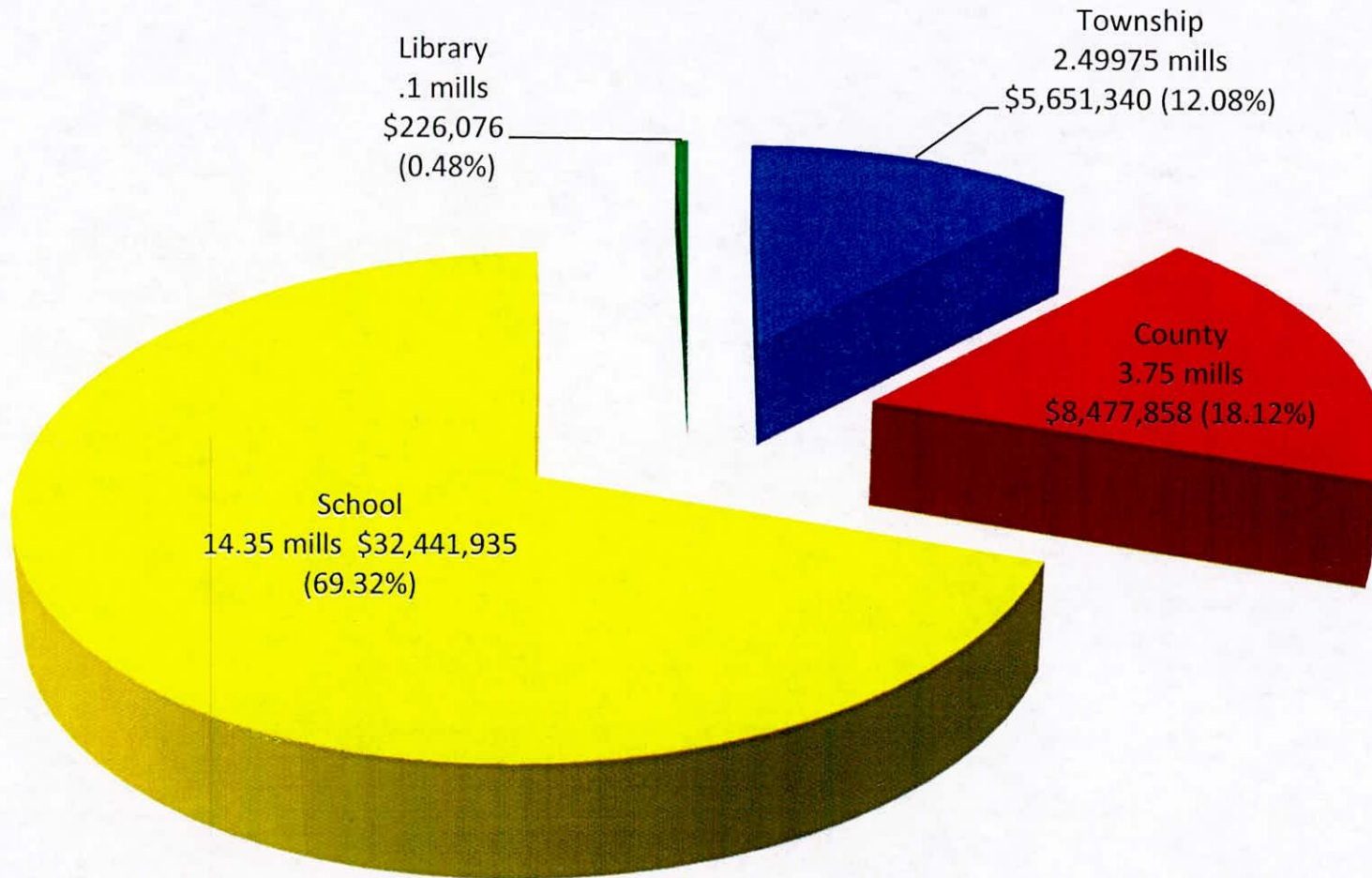
YEAR	Assessed Value	Number of Households	Average Household Assessment	Mill Rate	Real Estate Tax Revenue
2014	\$2,256,329,300	8036	\$280,778	1.64975	\$3,722,379
2015	\$2,256,329,300	8036	\$280,778	2.24975	\$5,076,177
* 2016	\$2,260,762,000	8032	\$281,469	2.49975	\$5,651,340

* This is the official assessed valuation for South Whitehall Township for the 2016 tax year.

1 MILL = \$2,260,762 in Real Estate Taxes

2016 Final Budget Millage

(based on total assessed value of \$2,260,762,000)



**OVERALL REAL ESTATE ASSESSMENT
MILLAGE INFORMATION
.25 MILL INCREASE**

Assessed Value	Parkland School District 14.35 Mills	Parkland Community Library .1 Mills	Lehigh County 3.75 Mills	SWT Current Mills 2.24975 Mills	Increase .25 Mill 2.49975 Mills Additional Revenue \$566,123	Annual Impact on Homeowner Additional .25 Mill	Monthly Impact on Homeowner Additional .25 Mill
\$ 281,469	\$ 4,039.08	\$ 28.15	\$ 1,055.51	\$ 633.22	\$ 703.60	\$ 70.38	\$ 5.87

GENERAL FUND

2016

**2016 BUDGET
GENERAL FUND
REVISED 11/17/15**

Total Budgeted Revenues	\$ 14,405,410
Additional Revenue - Real Estate Tax Increase	566,123
Additional Revenue - Dorney Park Police Patrol (2 Officers)	40,000
Total Budgeted Operating Expenses	\$ (13,611,633)
Revenues Less Expenses	\$ 1,399,900
<u>Debt Obligations:</u>	
General Obligation Note- Capital Items	\$ (133,000)
General Obligation Note - Additional Principal Payment	\$ (90,000)
General Obligation Note - Fire Co. Equipment	\$ (25,996)
	1,150,904
2015 Estimated Operating Cash Carryover	\$ 983,509
Total Unanticipated Expense	\$ 2,134,413
Transfer to Capital	\$ 1,096,123
Transfer to Fiscal Stability	\$ 125,502
Unanticipated Expense	\$ 912,788
	\$ 2,134,413

STATE HIGHWAY AID

2016

2016 BUDGET

STATE HIGHWAY AID FUND

Total Budgeted Revenues	\$	648,706
Total Budgeted Operating Expenses		<u>(595,916)</u>
Revenues Less Expenses	\$	52,790
2015 Estimated Cash Carryover	\$	46,360
Unanticipated Expense	\$	99,150

2015 STATE HIGHWAY AID FUND REVENUES

35010009/35400

Grant Revenue – The allocation of these funds to municipalities is based on a factor established by the Department of Transportation which takes into consideration population, miles of roadway, and consumption of fuel in South Whitehall Township.

\$648,706.25

For the population and mileage calculation, fifty percent (50%) of the funds are distributed based on the municipality's proportion of local road mileage to the total local road mileage in the state, and fifty percent (50%) on the proportion of the municipality's population to the total population of the state. Population is based on an official US Census report, which is conducted every ten years, and last conducted in 2010.

The Liquid Fuels Tax portion is based solely on the actual consumption of fuel.

The table below illustrates the last five (5) years of allocation for South Whitehall Township:

	TOTAL AMOUNT ALLOCATED STATEWIDE	ALLOCATION FOR SOUTH WHITEHALL TOWNSHIP	MILES OF ROADWAY IN SOUTH WHITEHALL TOWNSHIP	POPULATION OF SOUTH WHITEHALL TOWNSHIP
2016	\$433,655,000	\$648,706.25	107.72	**19,180
2015	\$381,242,950	\$552,081.06	107.72	**19,180
2014	\$345,931,000	\$517,448.01	107.72	**19,180
2013	\$320,818,000	\$478,436.37	107.20	**19,180
2012	\$325,966,000	\$487,061.96	107.20	**19,180
2011	\$315,986,000	\$464,370.33	107.20	*18,028
2010	\$307,855,565	\$454,501.12	107.20	*18,028

*2010 and 2011 were calculated utilizing the 2000 Census.

**2012 through 2016 were/will be calculated utilizing the 2010 Census.

REFUSE FUND

2016

2016 BUDGET

REFUSE FUND

Total Budgeted Revenues	\$	2,084,760
Total Budgeted Operating Expenses		<u>(2,110,827)</u>
Revenues Less Expenses	\$	(26,067)
2015 Estimated Cash Carryover	\$	291,536
Unanticipated Expense	\$	265,469

FISCAL STABILITY FUND

2016

FISCAL STABILITY FUND

08/31	BEGINNING STATEMENT BALANCE		2704,905.60
09/30	INTEREST PAYMENT	222.33	2705,127.93
09/30	ENDING STATEMENT BALANCE		2705,127.93

CAPITAL RESERVE FUND

2016

**2016 BUDGET
CAPITAL RESERVE FUND
REVISED 11/17/15**

Total Budgeted Revenues	\$ 65,884
Total Budgeted Capital Expenses	\$ (\$1,752,523)
Total Budgeted Open Space Expenses	\$ (\$56,000)
Total Cash Shortfall	\$ <u>(1,742,639)</u>
2015 Estimated Cash Carryover	\$ 139,682
2014 Capital Savings	\$ 305,011
2015 Capital Savings	\$ 235,106
Transfer In From General	\$ 1,096,123
	\$ <u>1,775,921</u>
Total Cash Shortfall	\$ (1,742,639)
Unanticipated Expense	\$ <u>33,282</u>

2016 Capital Expense Budget

	Previously Requested in 2015	Committee			Board of Commissioner Recommended Changes	Final Budget
		Proposed Budget	Recommended Changes 11/2/15	Staff Recommended Changes 11/4/15		
1. Authority Vehicles - None		\$0	\$0	\$0	\$0	
2. Administration/Human Resources						
a. Misc. Furniture	yes	\$2,000	0		\$2,000	\$2,000
b. Hamilton Blvd. Corridor Improvements		75,000		(25,000)	50,000	50,000
Subtotal		\$77,000	\$0	(\$25,000)	\$52,000	\$0
3. Finance - None		\$0	\$0	\$0	\$0	
4. Community Development						
a. Continuation of Codification of Ordinances	yes	\$18,000	0	0	\$18,000	\$11,000
Subtotal		\$18,000	\$0	\$0	\$18,000	(\$7,000)
5. IT						
a. Replacement of 2 Servers		\$50,000	0	(10,000)	\$40,000	\$40,000
b. Replacement of 2010 & 2011 computers		12,000	0	(12,000)	0	7,000
c. Expansion of memory in VM controller		3,000	0	0	3,000	3,000
Subtotal		\$65,000	\$0	(\$22,000)	\$43,000	\$7,000
6. Police						
a. Replace 6 Police Vehicles	yes	\$240,000		(120,000)	\$120,000	\$200,000
c. PD Automatic License Plate Reader (ALPR)	yes	46,000	0	0	46,000	23,000
Subtotal		\$286,000	\$0	(\$120,000)	\$166,000	\$57,000
7. Fire						
a. Kitchen Upgrades (Greenawalds)		\$15,000	(15,000)	0	\$0	\$10,000
c. Replace Floor Coating (Woodlawn)	yes	23,000	(23,000)	0	0	23,000
d. Automatic Sprinkler System (Cetronia)		40,000	(40,000)	0	0	0
Subtotal		\$78,000	(\$78,000)	\$0	\$0	\$33,000
8. Emergency Management						
a. Gator - Trailer	yes	\$35,000	(35,000)	0	\$0	\$0
b. EN Laptop for field use		2,000	0	(800)	1,200	0
c. Generator for Emergency Management Trailer		1,200	(1,200)	0	0	0
Subtotal		\$38,200	(\$36,200)	(\$800)	\$1,200	(\$1,200)
9. Public Works						
a. Traffic Sign Survey		\$65,000	0	(65,000)	\$0	\$0
b. Broadway & North Schaeffer Street Storm Water Controls		100,000	0	0	100,000	100,000
c. Pennsylvania Street Storm Water Controls		15,000	0	0	15,000	15,000
d. Huckleberry Road (New Street to Applewood)		45,000	(45,000)	0	0	0
e. Full Depth Reclamation Design with Field Inspections (Wehr Mill Road)		8,000	(8,000)	0	0	0
f. Broadway and Schaeffer Stormwater Design		10,000	0	0	10,000	10,000
g. Meeting Room Design		20,000	(20,000)	0	0	0
h. Road Surface Treatments		1,634,500	(674,500)	(920,000)	40,000	941,123
i. Replacement of (2) Single Axle Dump Trucks	yes	375,000	0	0	375,000	180,000
j. Replacement of Pickup Truck w/ Plow	yes	40,000	(8,000)	(32,000)	0	0
k. Replacement of Mower	yes	12,000	(12,000)	0	0	0
l. Replacement of Car #19		20,000	(20,000)	0	0	0
m. Roll off Container		5,000	0	(5,000)	0	0
n. Public Meeting Room Improvements	yes	160,000	(160,000)	0	0	0
o. Police Department Office Renovations		30,000	(25,000)	(5,000)	0	25,000
p. Lunchroom and Kitchette Upgrades		30,000	(30,000)	0	0	0
q. Municipal Lighting LED Upgrades		260,000	(260,000)	0	0	0
r. Park Lighting LED Upgrades		57,000	0	(57,000)	0	0
s. Mill House Repairs		35,000	0	(6,500)	28,500	28,500
t. Public Works Surveillance		55,000	(25,000)	(5,000)	25,000	25,000
u. Grandlawn Ballfield		12,500	(12,500)	0	0	0
v. Diesel Pump Replacement		18,900	0	0	18,900	18,900
w. Heat Pump Replacement	yes	9,000	0	(9,000)	0	0
Subtotal		\$3,016,900	(\$1,300,000)	(\$1,104,500)	\$612,400	\$771,123
10. Parks & Recreation						
a. Property Improvements		\$30,600	(30,600)	0	\$0	\$0
Subtotal		\$30,600	(\$30,600)	\$0	\$0	\$0
Total Capital Expenditures		\$3,609,700	(\$1,444,800)	(\$1,272,300)	\$892,600	\$859,923

2016 Capital Expense Budget

Paid for by Open Space Monies

	<u>Previously Requested in 2015</u>	<u>Proposed Budget</u>	<u>Committee Recommended Changes</u>	<u>Revised Budget</u>	<u>Board of Commissioner Recommended Changes</u>	<u>Final Budget</u>
1. Parks & Recreation						
a. Pavilion 1 Roof		\$6,000		\$6,000		\$6,000
b. Park Signage	yes	50,000	(30,600)	19,400		19,400
c. Property Improvements		30,600		30,600		30,600
Subtotal		\$86,600	(\$30,600)	\$56,000	\$0	\$56,000
Total Open Space Expenditures		\$86,600	(\$30,600)	\$56,000	\$0	\$56,000