BOROUGH OF WEST CHESTER
2016 BUDGET

DECEMBER 16, 2015

PREPARED BY:

Michael A. Cotter, Borough Manager/Treasurer

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Department Manager Listing

Administration – Michael A. Cotter

Building & Housing – Michael Perrone

Finance – Jeff DaSilva

Fire Department – Michael McDonald

Information Services – William Mann

Parking Services – Pam Grossman

Police Department – Scott L. Bohn

Public Works – O.B. Laing

Recreation/Events – Keith Kurowski

Wastewater – Kevin Oakes

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2016 BUDGET DETAIL **PAGE**

REVENUE AND EXPENSE SUMMARY

BUDGET COMPARISON – 2016 VS 2015

PAYROLL

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2016 PROPERTY TAX RATE

SLIDE 1

Borough of West Chester 2016 Preliminary Budget

15 DECEMBER 2015 MEETING

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Corrections to 2016 Preliminary Budget

- No corrections from December 9th version

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Proposed Revisions to 2016 Preliminary Budget

SLIDE 3

- Reclassification of Fire Fund (#5) "Fire Insurance Revenue" $117k. This revenue stream was categorized under "Special Protection Services" and now appears under "Township Contractual Fees".
- Reduced Fire Fund (#5) "Transfer to General Fund" by $86k.
- Reduced General Fund (#1) "Transfer from Fire Fund" by $86k.

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Price of Government

Taxes Paid on Median Property Value ($294,800) and Median Household Income ($45,141)

West Chester Property Tax (6.69 mills)		$2,052
West Chester Earned Income Tax (0.5%)		$ 226
	TOTAL	**$2,278 ($190/month)**

Percent of Household Income Paid in Borough Taxes – 5%

By comparison, the average annual:
- cable bill is $1,476 ($123/month)
- internet bill is $564 ($47/month)
- cell phone bill is $876 ($73/month)

TOTAL $2,916 ($243/month)

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Price of Government, cont.

General Government Services Provided with the 5%

- Police
- Fire
- Highway Maintenance
- Natural Emergency Responses
- Refuse and Recycling
- Parks and Recreation
- Events (Turks Head, Restaurant Fest, Super Sunday, Swinging Summer Thursdays, Halloween Parade)
- Code Enforcement
- Management
- Capital Improvements

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2016 Budget Summary, cont.

- Balanced, as required by the Borough's Home Rule Charter
- Public Notice Provided, as required by the Borough's Home Rule Charter
- No Change in the Property Tax millage rate
  - Remains at 6.96 mills
    - 6.52 mills for general purposes
    - 0.29 mills for debt service
    - 0.15 mills for the West Chester Library
- No Change in the Earned Income Tax Rate
  - Remains at 0.5% for Borough
- No Change in the Sewer Fee
  - Remains at $26.00 minimum per month
- Assumes implementation of new Stream Quality Improvement Fee
  - Funding to address new Pennsylvania mandated improvements to the quality of storm water
  - Fee to be determined by Council in first quarter of 2016

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2016 Budget Summary, cont..

- Phase 1 of **Priority Based Budgeting** Format Implementation

- **New Funds** to Increase Transparency and Accountability
  - Consolidated Parking Fund
    - Enterprise Fund
  - Stormwater Fund
    - Enterprise Fund
  - Debt Service Sinking Fund
  - Parks, Recreation and Events Fund
    - Enterprise Fund
  - OPEB (Other Post Employment Benefits) Fund
    - All Police and Non-Uniformed Post Retirement Medical Benefit costs
  - Equipment and Tech Replacement Fund
    - All vehicles, computers, servers
  - Capital Reserve Fund
    - All reserves for all funds

SLIDE 8

2016 Budget Summary, cont.

- **Allocation of Costs to Functional Areas of Operations**
  - Total Compensation (salary and benefits)
  - Insurance
  - Utilities
  - Facility Maintenance
  - Fuel
  - Technology and Communication
- **Re-Allocation Public Works Department Expenses**
  - Shifting costs to Sewer Fund for:
    - Collection System Maintenance
    - Collection System Capital Improvements
  - Shifting Costs to Stormwater Fund for:
    - Collection System Maintenance
    - Collection System Capital Improvements

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2016 Budget Summary, con't.

- 533% Increase in Road Paving Budget (from $75K to $400K)
- Implement Neighborhood Enhancement Initiative
- Implement Stream Quality Improvement Program and Fee
- Increase in Stormwater Infrastructure Capital Maintenance and Replacement Budget
- Increase in Sewer Collection System Preventive Maintenance
- Increase in Parking Facility Capital Maintenance
- Increase in Wastewater Treatment Capital Maintenance
- Commence Renovation of Borough Hall
  - New Police Operations, Detention, and Administrative facilitates
  - Re-Organize Second Floor to improve efficiency of space, consolidate customer service, and increase safety

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2016 Budget Summary, cont.

- Borough-wide Master Parking Plan
- Economic Development Planning
- Adoption and Implementation of Comprehensive Plan
- Complete Implementation of Priority Based Budgeting
- Improved Internal and External Communication
  - Everbridge
  - E-Newsletter
  - Document Management Initiative
- Improved Snow Removal Operation
- Park Improvements at Marshall Square and John O. Green parks

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Five Year Operating and Capital Budgets

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Revenue	Proposed Budget 2016	Forecast Budget 2017	Forecast Budget 2018	Forecast Budget 2019	Forecast Budget 2020
Real Property Tax	$ 5,020,963	5,121,382	5,223,810	5,328,286	5,434,852
Local Enabling Tax	$ 4,236,000	4,320,720	4,407,134	4,495,277	4,585,183
Violations	$ 2,413,000	2,461,260	2,510,485	2,560,695	2,611,909
Interest Income	$ 5,600	5,712	5,826	5,943	6,062
Shared Revenue and Entitlements	$ 347,000	353,940	361,019	368,239	375,604
Township Contractual Fees	$ 117,000	119,340	121,727	124,161	126,645
Special Protection Services	$ 1,987,520	2,027,270	2,067,816	2,109,172	2,151,356
Permits/Licenses	$ 731,260	745,885	760,803	776,019	791,539
Parking Meter Revenue	$ 1,400,000	1,428,000	1,456,560	1,485,691	1,515,405
Parking Garage Revenue	$ 1,798,000	1,833,960	1,870,639	1,908,052	1,946,213
Sewer Rentals	$ 4,166,880	4,250,218	4,335,222	4,421,926	4,510,365
Sewer Hookups	$ 125,930	128,449	131,018	133,638	136,311
Industrial Sewer Surcharge	$ 200,000	204,000	208,080	212,242	216,486
Outside Plant Effluent Income	$ 250,000	255,000	260,100	265,302	270,608
Stormwater Revenue	$ 421,000	429,420	438,008	446,769	455,704
Grants	$ 957,650	976,803	996,339	1,016,266	1,036,591
Culture/Recreation-Events	$ 87,000	88,740	90,515	92,325	94,172
Culture/Recreation-Trips	$ 216,700	221,034	225,455	229,964	234,563
State Pension Revenue	$ 700,000	714,000	728,280	742,846	757,703
Capital Gains on Asset Disposal	$ 321,850	328,287	334,853	341,550	348,381
Bond Proceeds	$ 6,800,000	6,936,000	7,074,720	7,216,214	7,360,539
Debt Service	$ 1,192,410	1,216,258	1,240,583	1,265,395	1,290,703
Miscellaneous Revenue	$ 1,608,495	1,640,664	1,673,478	1,706,947	1,741,086
Interfund Operating Transfer	$ 9,677,679	9,871,233	10,068,657	10,270,030	10,475,431
Revenue Carryover	$ 1,809,969	1,846,168	1,883,092	1,920,754	1,959,169
Total Revenue	$ 46,591,905	47,523,743	48,474,218	49,443,703	50,432,577

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Five Year Operating and Capital Budgets (continued)

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Expenses	Proposed Budget 2016	Forecast Budget 2017	Forecast Budget 2018	Forecast Budget 2019	Forecast Budget 2020
General Fund	$ 16,850,798	17,187,814	17,531,570	17,882,201	18,239,845
Fire Fund	$ 1,289,450	1,315,239	1,341,544	1,368,375	1,395,742
Recreation Fund	$ 837,136	853,879	870,957	888,376	906,143
Sewer Fund	$ 5,312,448	5,418,697	5,527,071	5,637,613	5,750,365
Parking Fund	$ 6,757,308	6,892,454	7,030,303	7,170,909	7,314,328
Capital Improvements Fund	$ 3,866,000	4,443,320	2,032,186	2,072,830	2,114,287
Capital Reserve Fund	$ 111,000	133,200	135,864	138,581	141,353
Highway Aid Fund	$ 405,650	486,780	584,136	700,963	841,156
Stormwater Management Fund	$ 2,421,000	771,000	786,420	802,148	818,191
Debt Service Fund	$ 2,978,616	2,978,616	2,978,616	2,978,616	2,978,616
Equipment and Tech Replacement	$ 3,482,500	682,500	800,000	800,000	3,500,000
Police/Non Uniformed Pension	$ 2,280,000	2,302,800	2,325,828	2,349,086	2,372,577
Total Expense	$ 46,591,907	43,466,299	41,944,495	42,789,699	46,372,603

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2016 Budget Compared with 2015 Budget – ALL FUNDS
(budget not actual)

Revenue $12.22M

Primary Differentials

- 2016 Bond revenue $6.8M
- Act 511 Taxes $365K
- Violations $208K
- Garage Revenue $398K
- Sewer Rentals ($233K)
- Stormwater fee $350K
- Grants ($414K)
- Carryover $208K
- Transfers $9.7M
    - Related to debt service; pension payments; enterprise funds to general fund

Budget 2016 (DRAFT) vs Budget 2015			
	2016 BUDGET	2015 BUDGET	
	TOTAL	TOTAL	% CHANGE
REVENUE SUMMARY			
Real Property Tax	5,020,963	5,130,693	-2.1%
Local Enabling Tax	4,236,000	3,871,000	9.4%
Violations	2,413,000	2,205,429	9.4%
Interest Income	5,600	5,500	1.8%
Shared Revenue and Entitlements	347,000	226,000	53.5%
Township Contractual Fees	117,000	-	
Special Protection Services	1,987,520	1,987,515	0.0%
Permits/Licenses	731,260	667,000	9.6%
Parking Meter Revenue	1,400,000	1,575,000	-11.1%
Parking Garage Revenue	1,798,000	1,400,000	28.4%
Sewer Rentals	4,166,880	4,600,000	-9.4%
Sewer Hookups	125,930	225,000	-44.0%
Industrial Sewer Surcharge	200,000	-	
Outside Plant Effluent Income	250,000	250,000	0.0%
Stormwater Revenue	421,000	-	
Grants	957,650	1,371,312	-30.2%
Culture/Recreation-Events	87,000	-	
Culture/Recreation-Trips	216,700	202,000	7.3%
State Pension Revenue	700,000	-	
Capital Gains on Asset Disposal	321,850	-	
Bond Proceeds	6,800,000	-	
Debt Service	1,192,410	1,192,411	0.0%
Miscellaneous Revenue	1,608,497	2,867,032	-43.9%
Interfund Operating Transfer	9,677,679	4,990,158	93.9%
Revenue Carryover	1,809,969	1,602,194	13.0%
TOTAL REVENUE	46,591,907	34,368,244	35.6%

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2016 Budget Compared with 2015 Budget – ALL FUNDS
(budget not actual)

Expense

Primary Differentials

- Re-classifying Expenses
    - E.g. Taxes in new line item; Benefits in new line item)
- Expenses based upon 2015 Actual Accounts Payable (e.g. Utilities and Fuel; WC and Liability Insurance)
- Professional fees $281K
- Supplies $241K
- Major Equipment $300K
- Capital Purchases $4.8M
- Maintenance $576K
- Debt Service (2016 Bond)
- Miscellaneous ($654K)
- Transfers $9.7M

Budget 2016 (DRAFT) vs Budget 2015			
	2016 BUDGET	2015 BUDGET	
	TOTAL	TOTAL	% CHANGE
EXPENSE SUMMARY			
Salaries	10,568,201	10,808,394	-2.2%
Benefits	1,643,384	3,075,493	-46.6%
Taxes	786,102	475,212	65.4%
Worker's Compensation	491,768	532,871	-7.7%
Insurance G&L	447,470	211,097	112.0%
Legal	190,000	176,500	7.6%
Professional Fees	660,880	379,000	74.4%
Supplies	742,080	501,666	47.9%
Major Equipment	470,000	170,000	176.5%
Capital Purchases	7,247,100	2,471,213	193.3%
Maintenance/Repairs	1,511,410	935,295	61.6%
Sludge/Grit Removal	540,000	590,000	-8.5%
Utilities	1,033,651	758,000	36.4%
Fuel	223,395	817,170	-72.7%
Reserve for Contingencies	233,000	622,569	-62.6%
Library	134,500	185,000	-27.3%
Shade Tree	172,000	172,000	0.0%
Program Expenses	118,115	315,500	-62.6%
Festival Costs	140,600	-	
Stormwater Projects	1,450,000	-	
Projects	405,650	422,987	-4.1%
Pension	2,220,000	335,261	562.2%
Debt Service	2,978,616	2,262,262	31.7%
Miscellaneous	2,506,305	3,160,596	-20.7%
Transfers Out	9,677,679	4,990,158	93.9%
TOTAL EXPENSE	46,591,907	34,368,244	35.6%

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2016 Compensation - $13,481,710

ADMINISTRATION (Fund 01)		**INFORMATION TECHNOLOGY (Fund 01)**		**Sewer (Fund 08)**	
Salaries	672,970	Salaries	145,100	Salaries	909,847
Taxes & Benefits	133,355	Taxes & Benefits	32,388	Taxes & Benefits	327,039
	806,325		**177,488**		**1,236,886**
Building and Housing (Fund 01)		**PUBLIC WORKS (Fund 01)**		**PARKING (Fund 09)**	
Salaries	311,365	Salaries	1,818,548	Salaries	586,489
Taxes & Benefits	108,961	Taxes & Benefits	685,812	Taxes & Benefits	267,618
	420,326		**2,504,360**		**854,107**
POLICE (Fund 01)		**RECREATION/EVENTS (Fund 07)**		**STORMWATER (Fund 16)**	
Salaries	5,607,845	Salaries	283,426	Salaries - 3 future positions	172,226
Taxes & Benefits	1,280,402	Taxes & Benefits	85,544	Taxes & Benefits	52,774
	6,888,247		**368,970**		**225,000**

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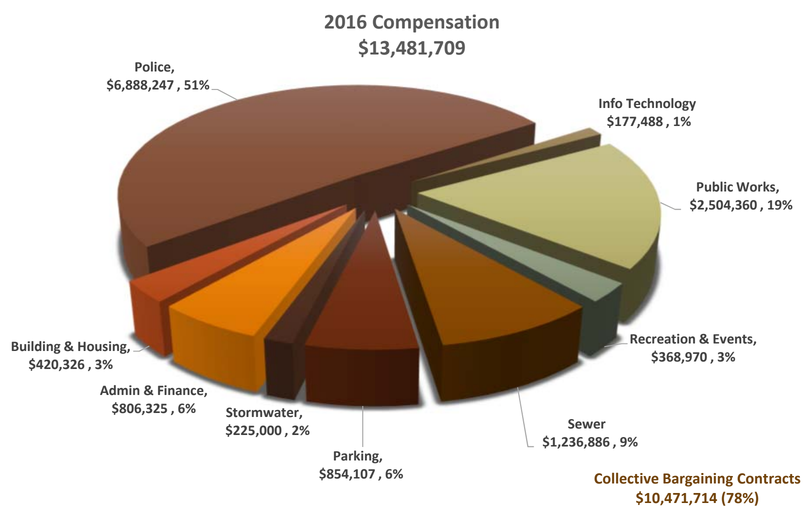

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All Fund Expenditures by Goal

Expenditures by Goal Area

- Goal #1: Responsible Government $TBD
- Goal #2: Community/Economic Development $TBD
- Goal #3: Quality of Life and Safety $TBD
- Goal #4: Natural Resources and Environment $TBD
- Goal #5: Growth and Infrastructure $TBD

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All Fund Expenditures by Goal, cont..

GOAL #1: Responsible Government: Promote an effective, high performance organization that is focused on transparency, accountability, and stewardship. Encourage resourcefulness, ingenuity, and innovation.

- Outcome 1 – Effective and Efficient Management of Borough Finances
  - Additional **Financial Software** Module(s)
    - Integrated financial reporting
  - **Re-Organization** of Finance Department
    - Purchasing Officer
    - Cash Management Analyst
    - Budget Analyst
    - Consolidated AP and AR
- Outcome 2 - Financial Stability and Accountability
  - Implementation of Government Accounting Standards Board **("GASB") Statement 54**
    - Fund Balance Allocations
    - Best Financial practice
  - Recommendation to Create **OPEB Liability Trust**
    - Funded with Capital Reserve monies
    - Calculate liability in 2015
  - **Creation New Funds and Line Items** to improve budgeting transparency
  - Produce Comprehensive Annual Financial Report
  - Complete Implementation of Priority Based Budgeting

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Fund Expenditures by Goal, cont.

Goal #1, Responsible Government, con't.

- Outcome 3 – Improve the fiscal condition of the Borough
  - Consolidated Purchasing
  - Cash Management Review
  - Re-organization of Investment Practices
- Outcome 4 – Promote Improvements and Efficiencies in Processes, Policies and Procedures
  - Continue implementation of controls
  - Implement Pension Plan Investment Policy
  - Roll out Abila Budgeting Software to Staff
- Outcome 5 – Citizen Involvement, Participation and Satisfaction
  - Weekly E-Newsletter
  - Proactive Utilization of Website
  - Document Management Initiative
  - Update Strategic Vision, Goals, Outcomes
  - Hire Director of Communication/HR
- Outcome 6 -Smart Use of Technology
  - Replace Blackboard with Everbridge
  - Continued migration to Cloud Services
  - Skype for Business Implementation

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All Fund Expenditures by Goal, cont.

Goal #2: Economic Development: Create an environment that will attract good-paying jobs and increased business opportunities.

- Outcome 1- Support Business Development
  - Undertake Economic Development Planning process
  - Hire Economic Development Director/Grant Coordinator
  - Anchor Building Grant Redevelopment Loan
- Outcome 2 – Create Partnerships
  - Work with West Goshen and East Bradford on Development Corridors
  - Partner with CCEDC on Economic Development Strategies
- Outcome 3 – Balanced Community
  - Neighborhood Improvement Initiative
- Outcome 4 - Sustainable Parking Policies designed to support the continued smart growth of the Borough
  - Master Parking Plan process

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All Fund Expenditures by Goal, cont.

Goal #3: Natural Resources and Environment: Clean and plentiful natural resources for a healthy environment, and safe, plentiful and diverse recreation, cultural, and event opportunities.

- Outcome 1 – Promote a Clean Landscape
  - Implementation of Stormwater Improvement Projects
  - Improved leaf collection
  - Improved and Proactive Sewer System Maintenance
- Outcome 2 – Promote Sustainable Projects
  - Creation of Sustainability Advisory Committee
  - New Sustainability Officer position
- Outcome 3 – Readily Available, Convenient and Safe Passive and Active Recreational Facilities
  - Improvements at Marshall Square, John O. Green, and McBratnie Parks
  - Complete Acquisition of Barclay Ground
- Outcome 4 – Safe and Efficient Management of Events
  - Implement new event management processes
  - Revise event fee structure to capture costs

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All Fund Expenditures by Goal, cont.

Goal #4: Quality of Life and Safety: Promote a working partnership with the community in creating and maintaining a safe environment for our citizens and the Borough employees who serve them.

- Outcome 1- Organizational Emergency Preparedness
  - Emergency Contingency Fund
  - Back-Up Fleet Vehicles
- Outcome 2 – Shared Knowledge, Resources and Communication
  - Document Management Initiative
  - Integration of Finance, GIS and Document Management investments
  - Continue development of Sharepoint
  - Expand Everbridge usage
  - Cross Training of Public Works Employees
  - Update Procedure Manuals
- Outcome 3 – Improve Quality of Life
  - RAMP certification
  - Event Management
  - DVRPC Paoli Corridor Study Implementation

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Fund Expenditures by Goal, cont.

Goal #5: Growth and Infrastructure: West Chester grows in a manner and pace that Borough residents find livable, and allows them to move around the Borough safely and without excessive congestion. Encourage patterns of development and re-development that create a well balanced and thriving community.

- Outcome 1 – Effective and Compliant Stormwater Management System
  - Implement New Stormwater Management System
- Outcome 2 – Effective and Compliant Sewer System
  - Establish Reserves for Wastewater
  - Proactive I&I Program
  - Undertake Capital Improvement Program Planning
- Outcome 3 – Implementation of Neighborhood Enhancement Program
  - Increased funding for coordinated infrastructure investments

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Fund Expenditures by Goal, cont.

Goal #5: Growth and Infrastructure, con't.

- Outcome 4 – Safe and Accessible Transportation Options
  - Charging Stations in Parking Garages
  - Continue Bicycle Lane marking
  - Continue Rail Restoration Initiative
  - Paoli Corridor Study
- Outcome 5 –Sustainable and Environmentally Friendly Growth
  - Complete Comprehensive Planning Process
  - Update Codified Ordinances
- Outcome 6 -Preserve the Borough's Historic Character and Integrity
  - Complete Comprehensive Planning Process
  - Update Codified Ordinances

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2016 FUND SUMMARY

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Fund	Department	Revenue	Actual %	Expense	Net
01	Administration	$ 13,967,323	30%	$ 4,046,669	$ 9,920,654
01	Police	2,170,725	5%	7,772,377	(5,601,653)
01	Building and Housing	585,750	1%	673,684	(87,934)
01	Information Technologies	-	0%	329,530	(329,530)
01	Public Works	127,000	0%	4,028,537	(3,901,537)
05	Fire	1,289,450	3%	1,289,450	0
07	Recreation	837,136	2%	837,136	0
08	Sewer	5,312,448	11%	5,312,448	0
09	Parking	6,757,308	15%	6,757,308	0
10	Capital Improvements	3,866,000	8%	3,866,000	0
11	Capital Reserve	111,000	0%	111,000	0
15	Highway Aid	405,650	1%	405,650	0
16	Stormwater Management	2,421,000	5%	2,421,000	0
17	OPEB	-	0%	-	0
18	Debt Service	2,978,616	6%	2,978,616	0
19	Equipment and Tech Replacement	3,482,500	7%	3,482,500	0
60/65	Police/Non Uniformed Pension	2,280,000	5%	2,280,000	0
	Totals	**$ 46,591,907**	**100%**	**$ 46,591,907**	**$ (0)**

FUND O1
(GENERAL FUND)
+0

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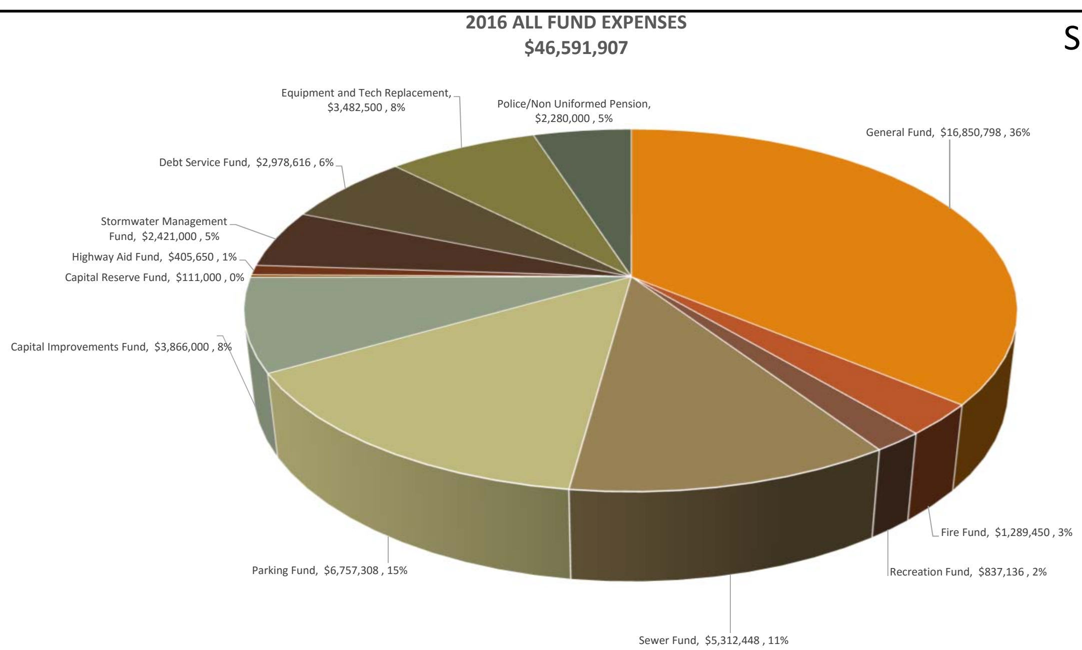

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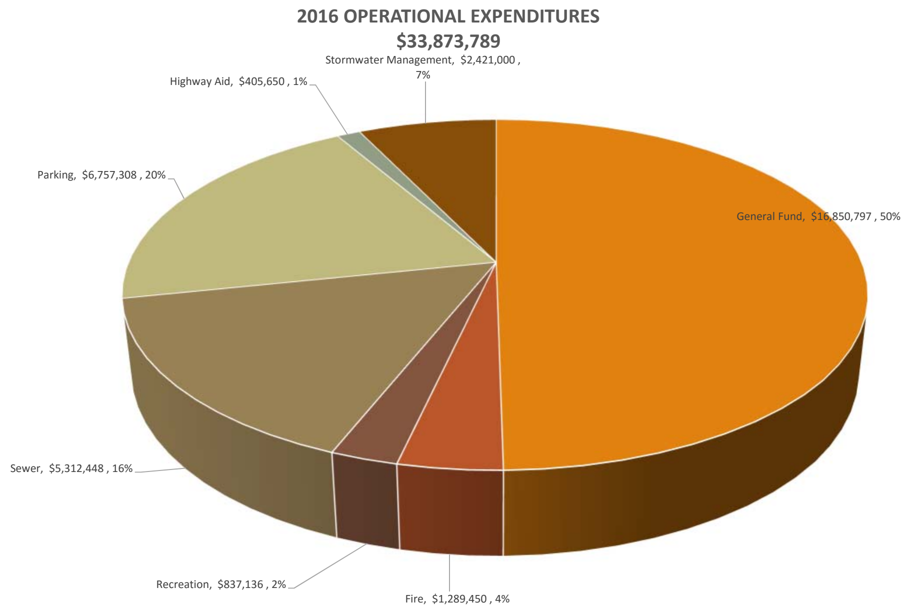

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2016 General Fund Revenue

Revenue

2015 Surplus Carried Forward $749,243

- Projected increase in revenue collected
- Projected decrease in budgeted expenditures

Earned Income Tax

- No change in rate
- Projected 3% increase in collections

Property Tax

- No change in rate
- Projected 4% increase in collections
  - Increase bases on current assessment at $7.2B

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General Fund Revenue, cont.

Grants
- Barclay Grants - $800,000 (DCED, DCNR, & County) to Capital Reserves
- Recycling Grant, Leaf Vacuum Truck - $200,000
- PennDOT Green Light Go Grant - $114,000 (Hannum Ave)

Event Fee Increases not Budgeted - TBD
- To capture actual cost

Cell Tower Lease Revenue (NEW)- $30,000

No increases in transfers from Parking or Sewer Funds

Includes **NO** Tax Anticipation Note

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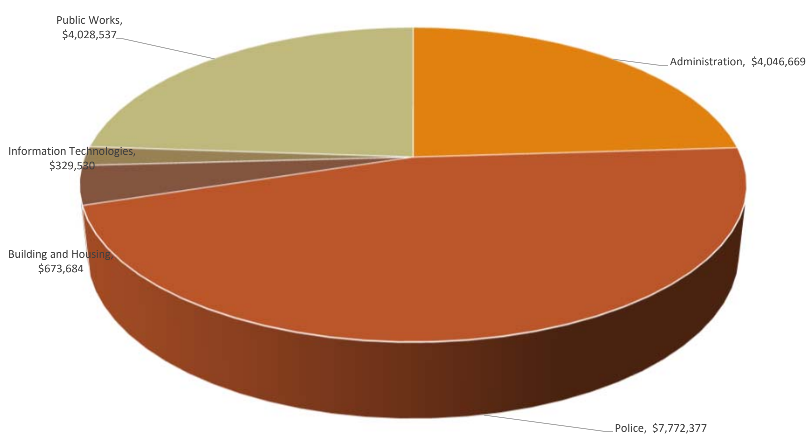
2016 General Fund Expenses
$16,850,798



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General Fund Expenditures

Departmental Budgets (see line item budget for detail)

Administration Expenditures - $4.05M
- New Communication/HR Director
- New Economic Development/Grant Coordinator Director
- PHMIC Medical Benefit Contract Increase - 3%
- PennPRIME Liability and Property & Casualty Insurance Increase - 2.5%

B&H Expenditures - $673K
- Comp Plan Completion
- Codified Ordinance Revision

Police Expenditures - $7.77M
- Contractually Required Increases in Employee Compensation

DPW Expenditures - $4.03M
- Contractually Required Increases in Employee Compensation
- $400,000 for Highway Repairs

Information Technology - $329K
- Document Management
- Skype for Business

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Sewer Fund

Revenues
- No Change in Rate
- $5.312M
  - 8% decrease over 2015

Expenditures
- $5.312M
  - $1.589M Salary and Benefits
  - $648K Repairs
  - $1.95M Operational Expenses
    - Sludge, Electricity, Treatment Materials
  - $1.361M Interfund Transfers

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Parking Fund

Revenues

- No Change in Meter or Garage Rates
- Total $6.757M
  - Enforcement Activities - $1.585
  - Meter Collections - $1.4M
  - Garage Collections - $1.798M
  - University Payments (Debt Service) - $1.2M

Expenditures

- Combined Parking Fund and Parking Expenses in General Fund
- $1.12M Salary and Benefits
- $1.48M Transfer to General Fund
- $1.1M for Capital Improvements
- $2.22M for Debt Service
- $880K for Operations

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SLIDE 34

Highway Aid

Revenue

- Liquid Fuels Tax - $405,650

Expenditures

- Funds to be utilized exclusively for Road Maintenance and Repair - $405,650

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Fire Fund

Revenues

- Township Fire Service Contracts - $807,590
- PA Foreign Fire Insurance - $117,000
- Vehicle Sales - $322,000

Expenditures

- Operations - $901K
- Debt Service - $388K

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Parks, Recreation, & Events Fund

Revenue

- Total - $837K
  - Programming Income – $223K
  - Trip Income - $217K
  - Event Income – $94K
  - General Fund Transfer - $303K

Expenditures

- Salary & Benefits - $356K
- Restaurant Festival - $35K
- May Day - $6K
- Turks Head – $13.5K
- Super Sunday - $12.5K
- Swinging Summer Thursdays - $15K
- Programming - $260K

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Stormwater Management Fund

Revenue
- Total - $2.42M
  - Fees - $421K
  - Bond Proceeds - $2M

Expenditures
- Salaries and Benefits - $225K
- Transfers
  - Capital Improvement - $371K
  - Equipment & Technology - $150K
  - Debt Service - $125K
- Projects - $1.45M
- Consulting - $42K
- Materials - $58K

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SLIDE 38

Debt Service Fund

Revenue
- Total - $2.97m
- Transfers
  - Fire $388K
  - Stormwater $125K
  - Parking $2.17M
  - Sewer $ 22K
  - General $273K

Expenditures
- Parking $2.13M
- Stormwater $125K
- Fire Equip $200K
- General $183K
  - Library
  - Borough Hall

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SLIDE 39

Equipment & Technology Fund

Revenue
- Total - $3.482M
- Transfers
  - General - $196K
  - Stormwater - $150K
  - Parking - $53K
  - Sewer – $83K
- Bond Proceeds (Fire Equip) - $2.8M

Expenditures
- Fire Equipment - $2.8M
- DPW Leases - $100K
- Vehicle Replacements (Police and DPW) - $442K

SLIDE 40

Pension Funds

Revenue
- Total - $2.28M
- Transfers
  - General (Non-Uniformed) - $680K
  - Parking (Non-Uniformed) - $85K
  - Sewer (Non-Uniformed) - $115K
  - General (Police) - $700K
  - PA Pension Aid - $700K

Expenditures
- Police Pension $1.52M
- Non-Uniformed Pension $700K
- Administrative Costs $60K

SLIDE 41

2016 Capital Improvement Fund Projects

Project	Amount	Department/Fund	Source of Funds
"Fall Zone" materials - parks improvement	$ 20,000	Recreation/Recreation	Capital Reserves (100%)
John O' Green Park Phase I - frog/playground land improvement	55,000	Recreation/Recreation	Capital Reserves (100%)
Marshall Square Park - replace playground structure and swings	85,000	Recreation/Recreation	Capital Reserves (100%)
Digital Document Management	50,000	IT/General	Capital Reserves (100%)
New Phone System	30,000	IT/General	Capital Reserves (100%)
Reline West Union and Hoopes Alley; replace Pine Alley sewer	405,000	Public Works/General	2015 Bonds (100%)
East Barnard Street Culvert Replacement (GC stream improvement)	250,000	Public Works/General	2015 Bonds (100%)
Chestnut Street and Bicentennial Garages repairs	538,100	Parking/Parking	Parking Revenue (100%)
Sharpless Garage deferred maintenance	85,800	Parking/Parking	Parking Revenue (100%)
Matlack Garage deferred maintenance	71,500	Parking/Parking	Parking Revenue (100%)
New Street Garage deferred maintenance	110,000	Parking/Parking	Parking Revenue (100%)
Bicentennial Garage deferred maintenance	99,000	Parking/Parking	Parking Revenue (100%)
Chestnut Street Garage deferred maintenance	50,600	Parking/Parking	Parking Revenue (100%)
Radio/GPS system	16,000	Parking/Parking	Parking Revenue (100%)
Borough Hall Renovation (from Bond proceeds) -**CONTINGENT**	2,000,000	Full entity allocation	2015 Bonds (100%)
TOTAL	$ 3,866,000		
Capital Reserve Revenue	160,000		
Recreation Fee in Lieu (100%)	50,000		
Parking Revenue	1,001,000		
2015 Bond Proceeds	2,655,000		
TOTAL	$ 3,866,000		

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SLIDE 42

2016 Assumptions

(Phila. Federal Reserve Estimates)

Macroeconomic Assumptions

- Inflation rate (CPI-W) for 2016 of ≤2.5%
- Producer Price Index (all commodities) ≤2.5%
- Regional Economic Growth Rate ≥2.5%
- Regional Earned Income Growth Rate of ≥0.2%
- Regional Unemployment rate in 2016 of ≤5%
- 2016 Regional Employment Growth rate of ≥1.5%
- 10 Year T-Bill Rate of 3.25%
- 3 Month T-Bill Rate of 1.1%

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SLIDE 43

2016 Assumptions, cont.

Revenue Assumptions

- No Property Tax increase
- No Sewer Fee increase
- Implementation of Stormwater Management Fee
- 2.5% growth in Earned Income Tax collections over the 2015 actual
- 5% growth in Realty Transfer Tax collections over the 2015 actual
- 2.5% growth in the Local Services Tax collections over the 2015 actual
- No change in the Property Tax collection rate over the current 9X% level
- Occupation of 75 new housing units
- State-shared revenue projections for Pension Fund proceeds remain constant with 2015 actual
- State-shared revenue projections for Liquid Fuels increases by 15%
- 2% Increase in Assessed Value of All Real Estate
- Earnings on non-Pension Investments at average 0.75% rate
- Interfund transfers to General Fund remain constant
- No Tax Anticipation Loan

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SLIDE 44

2016 Assumptions, cont.

Expenditure Assumptions

- General Fund Expenditures Increase at Rate of Inflation
- Overall costs from vendors/contracts will not rise above rate of inflation, in aggregate
- 5% increase in healthcare costs
- Funding of Deferred Infrastructure Capital Projects
  - New Projects and Maintenance
- Full Funding of the 2016 Pension Minimum Obligation
- No change in Committed, Restricted, or Allocated Fund Reserve Levels
- Centralized Purchasing System
- Centralized Accounting System

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SLIDE 45

2016 Preliminary Budget Contingencies

The 2016 Budget includes expenditures designated as "**contingent**". This indicates that the ability to spend these particular line items depends solely on an additional review and approval by Borough Council.

- Administration (Fund #01) -$108k…new employees (HR, Economic Development, part time Office)
- Public Works (Fund #01) - $86k…two full time replacement employees
- Recreation/Events (Fund #7) – $11k…new part time employee (administrative assistant)
- Sewer (Fund #8) - $42k…new full time employee (replaces terminated employee)
- Capital Improvements (Fund #10) - $2M…Borough Hall renovations
- Community and Economic Development Planning

All hiring, and contracts in excess of $10,000, are subject to discrete Council review and action

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Borough of West Chester
Departmental Budget 2016
Department: ADMINISTRATION (Fund 01)

		2016 BUDGET
REVENUE		
REAL PROPERTY TAXES		
30115	TAX REV - REAL ESTATE CURRENT	4,840,963
30125	TAX REV - REAL ESTATE PRIOR	180,000
Total REAL PROPERTY TAXES		5,020,963
LOCAL ENABLING TAXES		
31090	TAX REV - EARNED INCOME	3,135,000
31091	TAX REV - DEED TRANSFER	330,000
31093	TAX REV - LOCAL SERVICE	560,000
31094	TAX REV - AMUSEMENT DEVICES	1,000
31095	TAX REV - BUSINESS PRIVILEGE	210,000
Total LOCAL ENABLING TAXES		4,236,000

Borough of West Chester 2016 Budget
-Admin 01-

		BUDGET
INTEREST INCOME		
34100	INTEREST INCOME	1,100
Total INTEREST INCOME		1,100
STATE SHARED REVENUE AND ENTITLEMENTS		
36735	GRANT REVENUE	150,000
n/a	GRANT REV - BARCLAY GROUNDS	182,000
n/a	GRANT REV - BUILDING-DCED ANCHOR	-
35508	LICENSE REVENUE - BEVERAGES	15,000
Total STATE SHARED REVENUE AND ENTITLEMENTS		347,000
OTHER REVENUE		
38014	LEASE REV-VERIZON CELL TOWER	350,000
34304	PMHIC MED BENEFIT REFUND REV	80,000
38320	INSURANCE REFUNDS REVENUE	60,000
34302	LIBRARY BID BENEFITS REVENUE	50,000

Borough of West Chester 2016 Budget

-Admin 01-

		BUDGET
38018	TAX REV - PILOT	37,000
38019	W/C & DISABILITY PMTS REVENUE	50,000
38038	WORK COMP REIMB REVENUE	60,000
38030	DIVIDEND INCOME U-COMP	7,500
38014	LEASE REV-VERIZON CELL TOWER	30,000
34300	EMPLOYEE PENSION CONTRIB REV	240,000
38320	INSURANCE REFUNDS REVENUE	30,000
38000	MISCELLANEOUS REVENUE	-
Total OTHER REVENUE		994,500
INTERFUND OPERATING TRANSFER		
35408	TRF FROM HIGHWAY AID	-
35410	TRF FROM SEWER FUND 39208	1,141,320
35412	TRF FROM PARKING FUND 39209	1,477,197
35422	TRF FROM FIRE FUND	-
35428	TRF FROM STORMWATER	-
39217	TAX REV - ANTICIPATION NOTE	-
Total INTERFUND OPERATING TRANSFER		2,618,517
REVENUE CARRYOVER		
30000	REVENUE CARRYOVER	749,243
Total REVENUE CARRYOVER		749,243

Borough of West Chester 2016 Budget
-Admin 01-

		BUDGET
TOTAL REVENUE		13,967,323
EXPENSES		
PAYROLL RELATED EXPENSES		
43815	SALARY BOROUGH MANAGER	142,526
40110	SALARIES MAYOR & COUNCIL	32,000
40112	SALARIES MANAGER'S OFFICE	62,965
43824	SALARIES - LONGEVITY	4,570
n/a	SALARIES - **CONTINGENCIES**	108,000
43816	SALARY FINANCE DIRECTOR	97,850
40510	SALARIES FINANCE	225,059
48600	WORKERS COMP INSURANCE	19,670
48700	BENEFITS - EMPLOYEE INSURANCE	62,200
48720	SOCIAL SECURITY	51,485
Total PAYROLL RELATED EXPENSES		806,325
ADMIN EXPENSES		
40121	OFFICE SUPPLIES	20,380
45762	OFFICE SUPPLIES - MAYOR	6,500
45788	SEMINARS/CONFERENCES-COUNCIL	8,000
45790	SEMINARS/CONFERENCES-STAFF	4,500
40122	POSTAGE/PRINTING	30,340
40131	PREMIUM ON BONDS	2,000
40132	ASSOCIATION DUES	27,000
40133	OTHER EXPENSE	12,000
43823	PAYROLL PROCESSING FEES	25,000
45657	AUDIT FEES	30,000

Borough of West Chester 2016 Budget
-Admin 01-

		BUDGET
41337	COURT REPORTING	9,000
40140	BANK FEES - ADMIN	46,090
42000	ADVERTISING	19,770
40170	CAP OUTLAY - NEW EQUIP	15,000
42007	PROF FEES	41,640
48610	INSURANCE-GENERAL & LIABILITY	14,528
40931	UTILITIES	146,251
43031	FLEET FUEL & OIL	260
43822	IT ALLOCATION	7,900
44518	BID CONTRIBUTION	85,000
40310	TAX COLLECTOR EXPENSES	-
48951	REFUNDS	24,420
Total ADMIN		575,579
LAW		1,124,278
40410	LEGAL FEES	125,000
40430	LEGAL OTHER	65,000
Total LAW		190,000
RESERVE		
48960	RESERVE FOR CONTINGENCIES	175,000
Total RESERVE		175,000
LIBRARY		
45630	LIBRARY MISC EXPENSE	-
45650	LIBRARY APPROPRIATIONS	105,000
Total LIBRARY		105,000
INTERFUND OPERATING TRANSFERS		

-Admin 01-

		BUDGET
44564	TRF TO PENSION FUND	1,380,000
n/a	TRF TO HIGHWAY AID	-
44568	TRF TO CAPITAL IMP FUND	-
44566	TRF TO RECREATION	302,636
n/a	TRF TO FIRE FUND	43,010
44562	TRF TO EQUIP & TECH FUND	196,310
44560	TRF TO DEBT SERVICE FUND	272,809
n/a	TRF TO SEWER FUND	
47160	PRIN REPAYMENT TAN NOTE	
Total INTERFUND OPERATING TRANSFERS		2,194,765
Total EXPENSES		**4,046,669**
Net Income		**9,920,654**

Borough of West Chester
Departmental Budget 2016
Department: Building and Housing (Fund 01)

		2016 BUDGET
REVENUE		
PERMITS & LICENSING		
34308	PERMIT REV - REVIEW REIMB	17,250
34306	GRANT REV - COMP PLAN-VPP	40,000
35507	PERMIT REV - ELECTRIC	25,000
36241	PERMIT REV - BUILDING	225,000
36242	PERMIT REV - MECHANICAL	30,000
36243	PLUMBING PERMITS REVENUE	22,500
36244	ZONING HEARING FEES REVENUE	6,000
36245	PERMIT REV - HOUSING	220,000
Total PERMITS & LICENSING		585,750
TOTAL REVENUE		585,750
EXPENSES		
PAYROLL RELATED EXPENSES		
43814	SALARY BLDG HSG DIRECTOR	94,684
41310	SALARIES BLDG HSG DEPT	211,391
43824	SALARIES - LONGEVITY	5,290
48720	SOCIAL SECURITY	23,820
48600	WORKERS COMP INSURANCE	19,670

Borough of West Chester 2016 Budget
-B&H 01-

		BUDGET
48700	BENEFITS - EMPLOYEE INSURANCE	65,470
Total PAYROLL RELATED EXPENSES		420,326
BUILDING AND HOUSING DEPARTMENT		
48610	INSURANCE-GENERAL & LIABILITY	14,528
40121	OFFICE SUPPLIES	2,700
40133	OTHER EXPENSE	12,040
41331	ZONING HEARING BOARD EXPENSE	10,000
41332	ELECTRICAL INSPECTOR FEES	15,000
41333	PLUMBING/MECH INSP FEES	25,000
40931	UTILITIES	14,500
43031	FLEET FUEL & OIL	3,900
42007	PROF FEES	12,050
43822	IT ALLOCATION	1,140
45776	PROFESSIONAL DEVELOPMENT	6,500
45716	LAND DEVELOPMENT REVIEW	22,000
45706	GRANT EXP - COMP PLAN-VPP	34,000
n/a	PLAN UPDATE	-
45685	CODE ORDINANCE UPDATES	80,000
Total BUILDING AND HOUSING DEPARTMENT		253,358

-B&H 01-

	BUDGET
Total EXPENSES	**673,684**
Net Income	**(87,934)**

Borough of West Chester
Departmental Budget 2016
Department: POLICE (Fund 01)

		2016 BUDGET
REVENUE		
SPECIAL PROTECTION SERVICES		
33104	VIOLATION OF ORDINANCES REVENU	751,000
38017	POLICE RECORDS REVENUE	6,795
38002	RESTITUTION	65,000
36203	E BRADFORD POLICE REVENUE	1,179,930
36235	POLICE SVCS/REIMB OT REVENUE	100,000
34314	ASSET FORFEITURE & SEIZURE REV	6,000
34316	ELPS (WCU FDN) REVENUE	32,000
36735	GRANT REVENUE	30,000
Total SPECIAL PROTECTION SERVICES		2,170,725
TOTAL REVENUE		2,170,725

EXPENSES

Borough of West Chester 2016 Budget
-Police 01-

		BUDGET
PAYROLL RELATED EXPENSES		
43819	SALARY POLICE CHIEF	139,602
41010	SALARIES CHIEF & LIEUTENANTS	241,018
41011	SALARIES OFFICERS	1,248,870
41012	SALARIES PATROLMEN	2,680,355
41014	SALARIES DISPATCH/POLICE ADMIN	527,800
43825	SALARIES - OT REGULAR	344,000
43826	SALARIES - OT DOUBLE	7,200
n/a	SALARIES - OT - COURT APPEARANCE	58,000
n/a	SALARIES - OT - DISPATCH REGULAR	35,000
n/a	SALARIES - OT - DISPATCH DOUBLE	23,000
43824	SALARIES - LONGEVITY	303,000
48720	SOCIAL SECURITY	429,000
48600	WORKERS COMP INSURANCE	196,702
48700	BENEFITS - EMPLOYEE INSURANCE	654,700
Total PAYROLL RELATED EXPENSES		6,888,247
POLICE		
48610	INSURANCE-GENERAL & LIABILITY	145,280
40121	OFFICE SUPPLIES	21,000
42010	UNIFORMS	67,000
41023	EQUIP MINOR	56,000
45756	MEDICAL SERVICES	11,000
45774	TRAINING / DUES / CONFERENCES	40,000
45772	UNIT EXPENSES	53,500
41030	EQUIP REPAIRS - POLICE	

Borough of West Chester 2016 Budget

-Police 01-

		BUDGET
41031	EQUIP TECHNICAL - POLICE	100,500
41032	MAINT LOCKUP	4,000
40931	UTILITIES	125,400
43031	FLEET FUEL & OIL	48,990
41034	FALSE ARREST INSURANCE- POLICE	59,000
45695	ELPS EXPENSE	32,000
43823	PAYROLL PROCESSING FEES	16,500
45760	OFF SITE STORAGE	2,550
45655	ARMORY EXPENSE	26,000
45667	BIKE PATROL/TRAFFIC SAFETY	11,000
45810	TRANSLATION SERVICES	4,000
45712	INFORMANT FEES	5,000
45770	PHYSICAL FITNESS PROGRAM	5,000
45800	SPCA EXPENSE	10,350
40133	OTHER EXPENSE	16,630
41072	EQUIP MAJOR - OTHER	-
43822	IT ALLOCATION	10,930
45808	TRAINING SOFTWARE	12,500
Total POLICE		884,130
Total EXPENSES		**7,772,377**
Net Income		**(5,601,653)**

Borough of West Chester
Departmental Budget 2016
Department INFORMATION TECHNOLOGY (Fund 01)

		2016 BUDGET
REVENUE		
TOTAL REVENUE		-
EXPENSES		
PAYROLL RELATED EXPENSES		
43817	SALARY IT DIRECTOR	90,509
40933	SALARIES IT	43,941
43824	SALARIES - LONGEVITY	2,650
43825	SALARIES - OT REGULAR	8,000
48720	SOCIAL SECURITY	11,100
48600	WORKERS COMP INSURANCE	4,919
48700	BENEFITS - EMPLOYEE INSURANCE	16,370
Total PAYROLL RELATED EXPENSES		177,488
IT		
42007	PROF FEES	20,000
40932	COMPUTER NETWORK MAINT	-
45697	COMPUTER ENGINEERING EXP	15,000
45802	COMPUTER SUPPORT EXP	7,500
45820	COMPUTER WEBSITE EXP	9,000
45786	COMPUTER SECURITY EXP	6,000
45659	COMPUTER AXCIENT (BACKUP) EXP	12,000
45782	COMPUTER REMOTE EXP	6,000
45722	COMPUTER LICENSES EXP	6,000
45798	COMPUTER SOFTWARE EXP	6,000

Borough of West Chester 2016 Budget

-IT 01-

		BUDGET
45766	COMPUTER PARTS EXP	10,000
45792	COMPUTER SERVICES EXP	5,000
45804	COMPUTER SWITCHES EXP	10,000
45818	COMPUTER VM SERVER EXP	12,000
45754	COMPUTER MEDIA (USB) EXP	5,000
42010	UNIFORMS	3,000
40133	OTHER EXPENSE	5,910
45661	COMPUTER BARRACUDA EXP	10,000
48610	INSURANCE-GENERAL & LIABILITY	3,632
Total IT		152,042
Total EXPENSES		**329,530**
Net Income		**(329,530)**

Borough of West Chester
Departmental Budget 2016
Department: PUBLIC WORKS (Fund 01)

		2016 BUDGET
REVENUE		
MISCELLANEOUS REVENUE		
38026	STREET OPENINGS REVENUE	38,000
34318	DUMPSTER FEES REVENUE	20,000
38005	RECYCLING MATERIALS REVENUE	4,000
38016	TREES PURCHASED REVENUE	5,000
34320	GRANT REV - PERF ACT 101	40,000
39120	TRASH BAG FEE REVENUE	20,000
Total MISCELLANEOUS REVENUE		127,000
TOTAL REVENUE		127,000
EXPENSES		
PAYROLL RELATED EXPENSES		
43011	SALARY PW DIRECTOR	94,720
40930	SALARIES BUILDING MAINT	1,464
42710	SALARIES TRASH COLLECTION - PW	182,855
43012	SALARIES STREET - PW	978,093
43710	SALARIES EQUIP REPAIRS - PW	205,630
45410	SALARIES PARK MAINT - PW	48,210
43610	SALARIES WASTEWATER STORM PW	39,720

Borough of West Chester 2016 Budget

-PW 01-

		BUDGET
n/a	SALARIES - **CONTINGENCIES**	85,696
43824	SALARIES - LONGEVITY	36,860
43826	SALARIES - OT DOUBLE	72,300
43825	SALARIES - OT REGULAR	73,000
48720	SOCIAL SECURITY	132,392
48600	WORKERS COMP INSURANCE	127,860
48700	BENEFITS - EMPLOYEE INSURANCE	425,560
Total PAYROLL RELATED EXPENSES		2,504,360
BUILDING AND PLANT		
40920	MAT & SUPPLIES-BORO BLDG - PW	15,000
40940	BUILDING MAINT/REPAIR - PW	54,000
43822	IT ALLOCATION	2,000
40970	CAP OUTLAY - MAJOR EQUIP	-
Total BUILDING AND PLANT		71,000
TRASH DISPOSAL		
42730	TRASH DISPOSAL COSTS - PW	221,000
42732	RECYCLING EXPENSE	7,500
Total TRASH DISPOSAL		228,500
PUBLIC WORKS		
42010	UNIFORMS	10,000
48610	INSURANCE-GENERAL & LIABILITY	94,432
40133	OTHER EXPENSE	35,700

Borough of West Chester 2016 Budget

-PW 01-

		BUDGET
43031	FLEET FUEL & OIL	66,950
40931	UTILITIES	168,000
41072	EQUIP MAJOR - OTHER	-
45806	TECHNOLOGY EXPS	12,000
Total Public Works		387,082
HWY MAINT		
43200	SNOW & ICE REMOVAL	115,745
43331	TRAFFIC LIGHT MAINTENANCE	52,250
43333	STREET SIGNS MAINT	9,800
43430	STREET LIGHTS MAINT	10,000
43620	STORM DRAIN MATERIALS	
43813	HIGHWAY MAINTENANCE	50,000
45768	PAVEMENT MARKING	29,200
45784	RESERVE GREEN LIGHT GO PROJECT	58,000
Total HWY MAINT		324,995

-PW 01-

		BUDGET
HWY MAINT - MACHINERY REPAIR		
43720	EQUIP MAINT/REPAIR PW	215,000
43725	TOOLS, SAFETY, EQUIP, ETC - PW	17,000
Total HWY MAINT - MACHINERY REPAIR		232,000
CONSTRUCTION ALLEYS-PARKING		
43800	CONSTRUCTION ALLEYS PKG	28,000
Total CONSTRUCTION ALLEYS-PARKING		28,000
PARKS & RECREATION		
45430	REPAIRS TO PARKS - REC & PW	51,100
Total PARKS & RECREATION		51,100
SHADE TREE		
45530	SHADE TREE EXPENSE	172,000
Total SHADE TREE		172,000
LIBRARY		
45630	LIBRARY MISC EXPENSE	29,500
Total LIBRARY		29,500
Total EXPENSES		**4,028,537**
Net Income		**(3,901,537)**

Borough of West Chester
Departmental Budget 2016
Department FIRE (Fund 05)

		2016 BUDGET
REVENUE		
TOWNSHIP CONTRACTUAL FEES		
36202	TOWNSHIP FIRE PROTECTION REVEU	807,590
35596	FOREIGN FIRE INSURANCE REVENUE	117,000
34310	CAP GAIN ON SALE OF VEHICLES	321,850
35420	TRF FROM GENERAL FUND 39201	43,010
Total TOWNSHIP CONTRACTUAL FEES		1,289,450
TOTAL REVENUE		1,289,450
EXPENSES		
FIRE		
41110	OFFICER STIPENDS - FIRE DEPT	5,860
41120	EQUIP MNT-OIL,SOAP,WAX - FIRE	1,500
41121	EQUIP SMALL MAINT & REPL FIRE	36,400
41122	EQUIP MINOR - AIR PAC MAINT	15,000
43031	FLEET FUEL & OIL	36,800
41130	EQUIP REPAIRS - FIRE TRUCKS	94,000
41131	EQUIP RADIO MAINT - FIRE	15,000
40931	UTILITIES	75,000
40133	OTHER EXPENSE	7,500
41134	EQUIP REPAIRS - AERIALS - FIRE	40,000
41135	REPORTING FEES - FIRE	9,600
45714	INSURANCE - MISC	84,270
48950	FOREIGN FIRE INSURANCE EXP	117,000

-Fire 05-

		BUDGET
45752	MECHANICS LABOR	25,500
44547	ADMINISTRATIVE EXPENSE	18,630
41150	CONTRIBUTION TO FIRE CO	319,390
Total FIRE		901,450
INTERFUND OPERATING TRANSFERS		
44560	TRF TO DEBT SERVICE FUND	388,000
44570	TRF TO GENERAL FUND	-
Total INTERFUND OPERATING TRANSFERS		388,000
Total EXPENSES		**1,289,450**
Net Income		-

Borough of West Chester
Departmental Budget 2016
Department: RECREATION/EVENTS (Fund 07)

		2016 BUDGET
REVENUE		
REAL PROPERTY TAXES		
38008	PERMIT REV - PARADE	7,000
38000	MISCELLANEOUS REVENUE	223,800
36731	RECREATION INCOME - TRIPS	216,700
34324	EVENT - REST FESTIVAL REVENUE	43,000
34322	EVENT - MAY DAY REVENUE	4,000
34326	EVENT - SUPER SUNDAY REVENUE	15,000
34330	EVENT - TURKS HEAD REVENUE	11,000
34328	EVENT - SWINGING SUMMER THURS	14,000
35420	TRF FROM GENERAL FUND 39201	302,636
TOTAL REVENUE		**837,136**
EXPENSES		
PAYROLL RELATED EXPENSES		
43820	SALARY RECREATION DIRECTOR	79,448
45411	SALARIES RECREATION	89,188
43824	SALARIES - LONGEVITY	1,751
n/a	SALARIES - **CONTINGENCIES**	11,440
45412	SALARIES RECREATION SUMMER	103,350
48720	SOCIAL SECURITY	21,819
48600	WORKERS COMP INSURANCE	14,755
48700	BENEFITS - EMPLOYEE INSURANCE	49,105

		BUDGET
Total PAYROLL RELATED EXPENSES		370,855
PARKS		
48610	INSURANCE-GENERAL & LIABILITY	10,896
40121	OFFICE SUPPLIES	11,500
40931	UTILITIES	35,000
45432	PROGRAM EXPENSES	118,115
42000	ADVERTISING	15,000
42001	TICKETS - PARK	65,000
41999	TICKETS - SKI	10,000
42002	POSTAGE - RECREATION	24,000
44523	PRINTING	25,000
42004	PROGRAM BUSES	28,000
42006	VOLLEYBALL PROGRAM - RECREATIO	23,000
40133	OTHER EXPENSE	3,600
45436	REST FEST - ADVERTISING	7,000
45437	REST FEST - ENTERTAINMENT	5,000
45438	REST FEST - SETUP/EQUIP	18,000
45439	REST FEST - OTHER	5,000
45440	MAY DAY - ADVERTISING	1,500
45441	MAY DAY - ENTERTAINMENT	1,000
45442	MAY DAY - SETUP/EQUIP	2,500
45443	MAY DAY - OTHER	1,000
45444	SUPER SUN - ADVERTISING	2,500
45445	SUPER SUN - ENTERTAINMENT	2,500
45446	SUPER SUN - SETUP/EQUIP	6,000
45447	SUPER SUN - OTHER	1,500
45448	TURKS HD - ADVERTISING	2,500
45449	TURKS HD - ENTERTAINMENT	2,500
45450	TURKS HD - SETUP/EQUIP	6,000
45451	TURKS HD - OTHER	1,500
45452	SWINGING SUMMER THURS	15,000
45453	VINTAGE GARAGE SALE	3,500

Borough of West Chester 2016 Budget

-Rec 07-

		BUDGET
45454	TOUCH A TRUCK	1,500
43031	FLEET FUEL & OIL	390
48951	REFUNDS	10,000
43822	IT ALLOCATION	780
		-
Total PARKS/RECREATION		466,281
Total EXPENSES		**837,136**
Net Income		(0)

Borough of West Chester
Departmental Budget 2016
Department: Sewer (Fund 08)

Salary question:
Net income is $:

		2016 BUDGET
REVENUE		
TOWNSHIP CONTRACTUAL FEES		
34100	INTEREST INCOME	1,000
36401	SEWER HOOKUPS REVENUE	125,930
36412	SEWER RENTALS REV - RESIDENT	4,166,880
34332	INDUSTRIAL SEWER SURCHARGE	200,000
36460	OUTSIDE PLANT EFFLUENT REVENUE	250,000
n/a	GRANT REV - SEWERS	-
35420	TRF FROM GENERAL FUND 39201	-
30000	REVENUE CARRYOVER	568,638
Total TOWNSHIP CONTRACTUAL FEES		5,312,448
TOTAL REVENUE		5,312,448
EXPENSES		
PAYROLL RELATED EXPENSES		
43821	SALARY WASTEWATER DIRECTOR	93,276
42913	SALARIES WW DISPOSAL 08	706,641

-Sewer 08-

		BUDGET
42914	SALARIES GENERAL WW 08	15,880
48600	WORKERS COMP INSURANCE	59,015
43824	SALARIES - LONGEVITY	19,700
n/a	SALARIES - **CONTINGENCIES**	41,600
48720	SOCIAL SECURITY	71,615
42918	SALARIES WW SANITARY 08	32,750
48700	BENEFITS - EMPLOYEE INSURANCE	196,410
Total PAYROLL RELATED EXPENSES		1,236,886
SEWER		
48610	INSURANCE-GENERAL & LIABILITY	43,584
42922	MAT & SUPPLIES	20,000
45746	MAT & SUPPLIES-SODA ASH - TR	70,000
45742	MAT & SUPPLIES-POLYMER - TR	15,000
45732	MAT & SUPPLIES-CHLORINE - TR	3,000
45728	MAT & SUPPLIES-ALM SULFATE- TR	50,000
45748	MAT & SUPPLIES-SODIUM BI - TR	8,000
45736	MAT & SUPPLIES-LIQUID BIO - TR	10,000
45738	MAT & SUPPLIES-NEW EQUIP -TR	45,000
45734	MAT & SUPPLIES-LAB - GC	30,000
45744	MAT & SUPPLIES-SODA ASH - GC	50,000

-Sewer 08-

		BUDGET
45740	MAT & SUPPLIES-POLYMER - GC	12,500
45730	MAT & SUPPLIES-CHLORINE - GC	5,000
45750	MAT & SUPPLIES-SULPHER DI - GC	8,000
45724	MAINT & REPAIRS - PUMP STATION	20,000
42925	MAINT MAINS & SANITARY 08	225,000
42926	INFLOW/INFILTRATION	
45780	PROF FEES - PHOSPHORUS STUDY	125,000
45778	PROF FEES - LAB RELATED	25,000
42931	PROFESSIONAL FEES - WW 08	75,000
45710	GRIT REMOVAL - TAYLOR RUN	10,000
45708	GRIT REMOVAL - GOOSE CREEK	10,000
42933	SLUDGE REMOVAL WW 08	120,000
45796	SLUDGE/PHOS SOLIDS REMOVL - GC	400,000
42935	UTILITIES WASTE WATER 08	20,000
45693	ELECTRICITY TAYLOR RUN	149,500
45689	ELECTRICITY GOOSE CREEK	232,000
45691	ELECTRICITY PUMPING STATIONS	31,000
43031	FLEET FUEL & OIL	32,000
45704	FUEL OIL COSTS - GOOSE CREEK	16,000
43031	FLEET FUEL & OIL	9,655
42937	REPAIRS TO PLANTS - WW 08	228,000
42010	UNIFORMS	11,000
40133	OTHER EXPENSE	77,000
42970	EQUIP MAJOR - TAYLOR RUN	180,000
45700	EQUIP MAJOR - GOOSE CREEK	170,000
45702	EQUIP MAJOR - PUMPING STATIONS	120,000
43822	IT ALLOCATION	690
45794	SEWER BILLING EXPENSES	57,000
48730	PENSION CONTRIBUTIONS	-
48960	RESERVE FOR CONTINGENCIES	-
49500	DEPRECIATION EXPENSE	-
n/a	TRF TO DEBT SERVICE	21,973

-Sewer 08-

		BUDGET
44562	TRF TO EQUIP & TECH FUND	83,340
44564	TRF TO PENSION FUND	115,000
n/a	TRF TO SEWER RESERVE	-
44570	TRF TO GENERAL FUND	1,141,320
Total Sewer		4,075,562
Total EXPENSES		**5,312,448**
Net Income		(0)

Borough of West Chester
Departmental Budget 2016
Department: PARKING (Fund 09)

		2016 BUDGET
REVENUE		
VIOLATIONS		
33103	PARKING REV TICKETS/VIOLATIONS	1,585,000
33110	PARKING REV WARRANT DISTRIB	77,000
Total VIOLATIONS		1,662,000
INTEREST INCOME		
34100	INTEREST INCOME	1,500
Total INTEREST INCOME		1,500
PARKING REVENUE		
36321	PARKING REV METERS	1,400,000
36322	PARKING REV MONTHLY PERMITS	88,650
36323	PARKING REV GARAGES	1,798,000
36326	PARKING REV LEASE BICENT RETL	79,000
36327	PARKING REV DEBT SVC WCU GARAGE	1,192,410
38032	PARKING REV UNIV MGMT FEE	14,400
n/a	PARKING REV LEASE LOT	-
n/a	PARKING REV UNIV GARAGES	-
n/a	PARKING REV DEBT SVC - NEW STREET	-
36328	PARKING REV MNT CONTRACT UNIV	-
38010	PARKING REV RESIDENT PERMITS	49,860
30000	REVENUE CARRYOVER	471,488

-Parking 09-

		BUDGET
Total PARKING REVENUE		5,093,808
TOTAL REVENUE		6,757,308
EXPENSES		
PAYROLL RELATED EXPENSES		
43818	SALARY PARKING DIRECTOR	80,289
41313	SALARIES PARKING SERVICES 09	495,090
43824	SALARIES - LONGEVITY	11,110
48600	WORKERS COMP INSURANCE	49,178
48720	SOCIAL SECURITY	44,870
48700	BENEFITS - EMPLOYEE INSURANCE	173,570
Total PAYROLL RELATED EXPENSES		854,107
PARKING SERVICES		
40616	CONSTABLE WARRANT PAYMENTS	77,000
40133	OTHER EXPENSE	-
42010	UNIFORMS	13,820
44500	PARKING LOT PAVING 09	11,300
48610	INSURANCE-GENERAL & LIABILITY	36,320
44521	MAINT OF SOFTWARE - PARKING 09	37,000
44522	PARKING PERMITS APPS FORMS 09	8,000
44523	PRINTING	18,000
44525	PARKING METER MAINT 09	6,240
44531	REMIT TO UNIV-GARAGES 09	25,000
40931	UTILITIES	107,000
43031	FLEET FUEL & OIL	8,450
44545	BUILDING MAINT GARAGE	228,370
44547	ADMINISTRATIVE EXPENSE	28,550
43822	IT ALLOCATION	8,270
40121	OFFICE SUPPLIES	7,000

-Parking 09-

		BUDGET
45758	METER OPERATIONS	88,000
45669	BUILDING MAINTENANCE	200,000
45726	MASTER PARKING PROGRAM	50,000
45816	UNIVERSITY GARAGES	54,000
45687	ELECTRICITY CHESTNUT ST GARAGE	5,000
49500	Depreciation Expense	
Total PARKING		1,017,320
INTERFUND OPERATING TRANSFERS		
44568	TRF TO CAPITAL IMP FUND	1,100,000
44562	TRF TO EQUIP & TECH FUND	52,850
44564	TRF TO PENSION FUND	-
44560	TRF TO DEBT SERVICE FUND	2,170,834
44564	TRF TO PENSION FUND	85,000
n/a	TRF TO PARKING RESERVE	-
44570	TRF TO GENERAL FUND	1,477,197
Total INTERFUND OPERATING TRANSFERS		4,885,881
Total EXPENSES		**6,757,308**
Net Income		(0)

Borough of West Chester
Departmental Budget 2016
Department: CAPITAL IMPROVEMENT (Fund 10)

		2016 BUDGET
REVENUE		
GRANT REVENUE		
38034	GRANT REV - URG MINER ST	284,000
Total GRANT REVENUE		284,000
BOND PROCEEDS		
39350	BOND PROCEEDS	2,000,000
Total BOND PROCEEDS REVENUE		2,000,000
INTERFUND OPERATING TRANSFER		
39204	TRF FROM GENERAL FUND	-
39295	TRF FROM CAP RESERVE	111,000
39296	TRF FROM CAP RESERVE	-
n/a	TRF FROM STORMWATER	371,000
39209	TRF FROM PARKING FUND	1,100,000
39110	STORMWATER MGMT FEES REVENUE	-
35500	GRANTS COUNTY & STATE REVENUE	-
39217	TAX ANTICIPATION NOTE REVENUE	
38000	MISCELLANEOUS REVENUE	
Total INTERFUND OPERATING TRANSFER		1,582,000

-Cap Improv 10-

		BUDGET
TOTAL REVENUE		3,866,000
EXPENSES		
ADMIN		
45470	CAP PURCH RECREATION	160,000
43013	CAP PURCH PW	-
45681	CAP PURCH PW STREET RELINE	405,000
45679	CAP PURCH PW E BARNARD	250,000
45673	CAP PURCH IT	80,000
n/a	BOROUGH HALL RENOVATIONS-***CONTINGENT***	2,000,000
45675	CAP PURCH PARKING	971,000
Total ADMIN		3,866,000
Total EXPENSES		**3,866,000**
Net Income		-

Borough of West Chester
Departmental Budget 2016
Department Capital Reserve (Fund 11)

		2016 BUDGET
REVENUE		
INTERFUND OPERATING TRANSFER		
35408	TRF FROM HIGHWAY AID	
35410	TRF FROM SEWER FUND 39208	
35430	TRF FROM TREASURY	-
35412	TRF FROM EQUIPMENT AND TECH	90,400
39217	TAX REV - ANTICIPATION NOTE	
Total INTERFUND OPERATING TRANSFER		90,400
REVENUE CARRYOVER		
30000	REVENUE CARRYOVER	20,600
Total REVENUE CARRYOVER		20,600
TOTAL REVENUE		111,000
EXPENSES		
ADMIN		
45663	BGPA EXPENSE	-
Total ADMIN		-
INTERFUND OPERATING TRANSFERS		
44568	TRF TO CAPITAL IMP FUND	111,000

-Cap Reserve 11-

	BUDGET
Total INTERFUND OPERATING TRANSFERS	111,000
Total EXPENSES	**111,000**
Net Income	-

Borough of West Chester
Departmental Budget 2016
Department HIGHWAY AID FUND (Fund 15)

		2016 BUDGET
REVENUE		
INTEREST INCOME		
34100	INTEREST INCOME	2,000
Total INTEREST INCOME		2,000
STATE SHARED REVENUE AND ENTITLEMENTS		
36735	GRANT REVENUE	403,650
Total STATE SHARED REV AND ENT		403,650
REVENUE CARRYOVER		-
30000	REVENUE CARRYOVER	-
Total REVENUE CARRYOVER		-
TOTAL REVENUE		405,650
EXPENSES		
HIGHWAY AID FUND		
n/a	PROJECTS TO BE DETERMINED	405,650
Total HIGHWAY AID FUND		405,650
Total EXPENSES		**405,650**
Net Income		-

Borough of West Chester
Departmental Budget 2016
Department STORMWATER (Fund 16)

		2016 BUDGET
REVENUE		
MISCELLANEOUS REVENUE		
38015	STORMWATER REVENUE	421,000
39350	BOND PROCEEDS	2,000,000
Total MISCELLANEOUS REVENUE		2,421,000
TOTAL REVENUE		2,421,000
EXPENSES		
ADMIN		
43620	STORM DRAIN MATERIALS	58,000
n/a	SALARIES & BENEFITS	225,000
40133	OTHER EXPENSE	42,000
n/a	STORMWATER PROJECT	1,450,000
Total ADMIN		1,775,000
INTERFUND OPERATING TRANSFERS		
44570	TRF TO GENERAL FUND	
44568	TRF TO CAPITAL IMP FUND	371,000

Borough of West Chester 2016 Budget

-Stormwater 16-

		BUDGET
44560	TRF TO DEBT SERVICE FUND	125,000
44562	TRF TO EQUIP & TECH FUND	150,000
Total INTERFUND OPERATING TRANSFERS		646,000
Total EXPENSES		**2,421,000**
Net Income		-

Borough of West Chester
Departmental Budget 2016
Department DEBT SERVICE (Fund 18)

		2016 BUDGET
REVENUE		
INTERFUND OPERATING TRANSFER		
35422	TRF FROM FIRE FUND	388,000
35428	TRF FROM STORMWATER	125,000
35412	TRF FROM PARKING FUND 39209	2,170,834
35410	TRF FROM SEWER FUND 39208	21,973
35420	TRF FROM GENERAL FUND 39201	272,809
Total INTERFUND OPERATING TRANSFER		2,978,616
TOTAL REVENUE		2,978,616
EXPENSES		
DEBT PRINCIPAL		
47120	PRIN PW CONT NEW 911 FIRE TK	-
47130	PRIN PAYMENTS-BOROUGH	480,000
47140	PRIN PAYMENTS-UNIVERSITY	745,000
47150	PRIN WASH ST FIRE TRUCK	-
47180	PRIN MARSHALL MANOR FIRE TRUCK	-
47190	PRIN LIBRARY LOAN	-
n/a	PRINCIPAL- 2016 BONDS	-

-Debt Svc 18-

		BUDGET
45653	AGGREGATE GO DEBT	513,000
Total DEBT PRINCIPAL		1,738,000
DEBT INTEREST		
47220	INT EXP- FIRE TR PW CONT 911	-
47230	INTEREST PMTS- BOROUGH	454,550
47240	INTEREST PMTS- UNIV PARKING	445,559
47250	INT EXP- WASH ST FIRE TRUCK	-
47270	INT EXP- MARSHALL MANOR TRUCK	-
47280	INT EXP- 2012 FIRE TRUCKS	-
47290	INT EXP- LIBRARY LOAN GOB	-
n/a	INTEREST- 2016 BONDS	340,507
Total DEBT INTEREST		1,240,616
INTERFUND OPERATING TRANSFERS		
44568	TRF TO CAPITAL IMP FUND	
Total INTERFUND OPERATING TRANSFERS		-
Total EXPENSES		**2,978,616**
Net Income		-

Borough of West Chester
Departmental Budget 2016
Department EQUIPMENT & TECH REPLACEMENT (Fund 19)

		2016 BUDGET
REVENUE		
INTERFUND OPERATING TRANSFER		
36735	GRANT REVENUE	200,000
35420	TRF FROM GENERAL FUND 39201	196,310
35428	TRF FROM STORMWATER	150,000
35412	TRF FROM PARKING FUND 39209	52,850
35410	TRF FROM SEWER FUND 39208	83,340
39350	BOND PROCEEDS	2,800,000
39217	TAX REV - ANTICIPATION NOTE	
Total INTERFUND OPERATING TRANSFER		3,482,500
REVENUE CARRYOVER		
30000	REVENUE CARRYOVER	
Total REVENUE CARRYOVER		-
TOTAL REVENUE		3,482,500
EXPENSES		
ADMIN		3,482,500
45764	PARKING ADMIN CAPITAL	16,000
45720	LEASE PAYMENTS - VEHICLES	100,000

Borough of West Chester 2016 Budget

-Equip & Tech Replace 19-

		BUDGET
43070	CAP PURCH PW VEHICLES	442,000
45671	CAP PURCH FIRE BOND PROCEEDS	2,800,000
45677	CAP PURCH POLICE	23,100
45718	LEASE PAYMENTS - EQUIP B&H	11,000
Total ADMIN		3,392,100
INTERFUND OPERATING TRANSFERS		
44572	TRF TO CAP RESERVE	90,400
Total INTERFUND OPERATING TRANSFERS		90,400
Total EXPENSES		**3,482,500**
Net Income		-

Borough of West Chester
Departmental Budget 2016
Department POLICE/NON UNIFORM (Funds 60 & 65)

		2016 BUDGET
REVENUE		
INTERFUND OPERATING TRANSFER		
35424	TRF FROM GF-NON UNIFORM	680,000
35412	TRF FROM PARKING FUND 39209	85,000
35410	TRF FROM SEWER FUND 39208	115,000
35426	TRF FROM GF-UNIFORM	700,000
35501	STATE PENSION REVENUE	700,000
Total INTERFUND OPERATING TRANSFER		2,280,000
REVENUE CARRYOVER		
30000	REVENUE CARRYOVER	
Total REVENUE CARRYOVER		-
TOTAL REVENUE		2,280,000
EXPENSES		
ADMIN		
40133	OTHER EXPENSE - ADMIN	60,000
48715	PENSION PAYMENTS - NONUNIFORM	700,000
48714	PENSION PAYMENTS - UNIFORM	1,520,000
Total ADMIN		2,280,000
Total EXPENSES		**2,280,000**
Net Income		-

Borough of West Chester 2016 Budget
Revenue and Expense Summary

	2016 BUDGET TOTAL
REVENUE SUMMARY	
Real Property Tax	5,020,963
Local Enabling Tax	4,236,000
Violations	2,413,000
Interest Income	5,600
Shared Revenue and Entitlements	347,000
Township Contractual Fees	117,000
Special Protection Services	1,987,520
Permits/Licenses	731,260
Parking Meter Revenue	1,400,000
Parking Garage Revenue	1,798,000
Sewer Rentals	4,166,880
Sewer Hookups	125,930
Industrial Sewer Surcharge	200,000
Outside Plant Effluent Income	250,000
Stormwater Revenue	421,000
Grants	957,650
Culture/Recreation-Events	87,000
Culture/Recreation-Trips	216,700
State Pension Revenue	700,000
Capital Gains on Asset Disposal	321,850
Bond Proceeds	6,800,000
Debt Service	1,192,410
Miscellaneous Revenue	1,608,495
Interfund Operating Transfer	9,677,679
Revenue Carryover	1,809,969
TOTAL REVENUE	**46,591,905**

Revenue and Expense Summary

	2016 BUDGET TOTAL
EXPENSE SUMMARY	
Salaries	10,568,201
Benefits	1,643,384
Taxes	786,102
Worker's Compensation	491,768
Insurance G&L	447,470
Legal	190,000
Professional Fees	660,880
Supplies	742,080
Major Equipment	470,000
Capital Purchases	7,247,100
Maintenance/Repairs	1,511,410
Sludge/Grit Removal	540,000
Utilities	1,033,651
Fuel	223,395
Reserve for Contingencies	233,000
Library	134,500
Shade Tree	172,000
Program Expenses	118,115
Festival Costs	140,600
Stormwater Projects	1,450,000
Projects	405,650
Pension	2,220,000
Debt Service	2,978,616
Miscellaneous	2,506,305
Transfers Out	9,677,679
TOTAL EXPENSE	**46,591,907**

Revenue and Expense Summary

	2016 BUDGET TOTAL
EXPENSE SUMMARY	
Salaries	10,568,201
Benefits	1,643,384
Taxes	786,102
Worker's Compensation	491,768
Insurance G&L	447,470
Legal	190,000
Professional Fees	660,880
Supplies	742,080
Major Equipment	470,000
Capital Purchases	7,247,100
Maintenance/Repairs	1,511,410
Sludge/Grit Removal	540,000
Utilities	1,033,651
Fuel	223,395
Reserve for Contingencies	233,000
Library	134,500
Shade Tree	172,000
Program Expenses	118,115
Festival Costs	140,600
Stormwater Projects	1,450,000
Projects	405,650
Pension	2,220,000
Debt Service	2,978,616
Miscellaneous	2,506,305
Transfers Out	9,677,679
TOTAL EXPENSE	**46,591,907**

Budget Comparison

Budget 2016 (DRAFT) vs Budget 2015

	2016 BUDGET TOTAL	2015 BUDGET TOTAL
REVENUE SUMMARY		
Real Property Tax	5,020,963	5,130,693
Local Enabling Tax	4,236,000	3,871,000
Violations	2,413,000	2,205,429
Interest Income	5,600	5,500
Shared Revenue and Entitlements	347,000	226,000
Township Contractual Fees	117,000	-
Special Protection Services	1,987,520	1,987,515
Permits/Licenses	731,260	667,000
Parking Meter Revenue	1,400,000	1,575,000
Parking Garage Revenue	1,798,000	1,400,000
Sewer Rentals	4,166,880	4,600,000
Sewer Hookups	125,930	225,000
Industrial Sewer Surcharge	200,000	-
Outside Plant Effluent Income	250,000	250,000
Stormwater Revenue	421,000	-
Grants	957,650	1,371,312
Culture/Recreation-Events	87,000	-
Culture/Recreation-Trips	216,700	202,000
State Pension Revenue	700,000	-
Capital Gains on Asset Disposal	321,850	-
Bond Proceeds	6,800,000	-
Debt Service	1,192,410	1,192,411
Miscellaneous Revenue	1,608,497	2,867,032
Interfund Operating Transfer	9,677,679	4,990,158
Revenue Carryover	1,809,969	1,602,194
TOTAL REVENUE	**46,591,907**	**34,368,244**

Budget Comparison

	2016 BUDGET TOTAL	2015 BUDGET TOTAL
EXPENSE SUMMARY		
Salaries	10,568,201	10,808,394
Benefits	1,643,384	3,075,493
Taxes	786,102	475,212
Worker's Compensation	491,768	532,871
Insurance G&L	447,470	211,097
Legal	190,000	176,500
Professional Fees	660,880	379,000
Supplies	742,080	501,666
Major Equipment	470,000	170,000
Capital Purchases	7,247,100	2,471,213
Maintenance/Repairs	1,511,410	935,295
Sludge/Grit Removal	540,000	590,000
Utilities	1,033,651	758,000
Fuel	223,395	817,170
Reserve for Contingencies	233,000	622,569
Library	134,500	185,000
Shade Tree	172,000	172,000
Program Expenses	118,115	315,500
Festival Costs	140,600	-
Stormwater Projects	1,450,000	-
Projects	405,650	422,987
Pension	2,220,000	335,261
Debt Service	2,978,616	2,262,262
Miscellaneous	2,506,305	3,160,596
Transfers Out	9,677,679	4,990,158
TOTAL EXPENSE	**46,591,907**	**34,368,244**

2016 BUDGET
PAYROLL REPORT

Fund	Account Name	Personnel Notes	Budget (Rate Inc 3%)	General Notes
01	**Borough Manager**		**142,526**	
01	MANAGER'S OFFICE	1 employee	62,965	
01	MANAGER'S OFFICE	- HR / Asst Borough Mgr -	45,000	NEW POSITION - CONTINGENCY ASSUME TO BE HIRED AT MID-YEAR
01	MANAGER'S OFFICE	- Economic Dev/PR -	45,000	NEW POSITION - CONTINGENCY ASSUME TO BE HIRED AT MID-YEAR
			295,492	
01	**Finance Director**		**97,850**	
01	FINANCE	4 employees	225,059	
01	FINANCE	- Part Time -	18,000	NEW POSITION - CONTINGENCY
			340,909	
01	MAYOR & COUNCIL	8	32,000	
	TOTAL ADMINISTRATION		**668,401**	
01	**Building & Housing Director**		**94,684**	
01	BLDG HSG DEPT	4 employees	211,391	
	TOTAL BUILDING & HOUSING		**306,075**	
01	**IT Director**		**90,509**	
01	IT	1 employee	43,941	
	TOTAL IT		**134,450**	
01	**Police Chief**		**139,602**	
01	PATROLMEN	29 employees	2,680,357	
01	DISPATCH/POLICE ADMIN	11 employees	527,802	
01	CHIEF & LIEUTENANTS	2 employees	241,018	
01	OFFICERS	12 employees	1,248,869	
	TOTAL POLICE		**4,837,647**	

2016 BUDGET
PAYROLL REPORT

Fund	Account Name	Personnel Notes	Budget	General Notes P48
01	**PW DIRECTOR**		**94,716**	
01	STREET - PW	20 employees	980,327	
01	STREET - PW	- On disability -	42,848	OPEN POSITION - CONTINGENCY
01	STREET - PW	- On disability -	42,848	OPEN POSITION - CONTINGENCY
			85,696	
01	TRASH COLLECTION - PW	4 employees	182,854	
01	EQUIP REPAIRS - PW	4 employees	205,628	
01	BUILDING MAINT - PW	2 employees	87,153	
	TOTAL PUBLIC WORKS		**1,636,373**	
07	**Recreation/Event Director**		**79,448**	
07	RECREATION	2 employees	89,188	
07	RECREATION	- Part time Admin Asst	11,440	NEW POSITION - CONTINGENCY
07	RECREATION SUMMER		17,889	Annualized per list
07	RECREATION SUMMER		85,459	See list
			103,348	
	TOTAL PARKS, REC & EVENTS		**283,424**	
08	**Waste Water Director**		**93,276**	
08	WW DISPOSAL 08	15 employees	755,271	
08	WW DISPOSAL 08	- Termed employee	41,600	OPEN POSITION - CONTINGENCY
	TOTAL WASTE WATER		**890,147**	
09	**Parking Director**		**80,289**	
09	PARKING SERVICES 09	12 employees	495,087	
	TOTAL PARKING SERVICES		**575,376**	
	GRAND TOTAL		**9,331,893**	

Borough of West Chester
Budget 2016 (DRAFT) Schedule of Fund Transfers

Fund		Transfers IN	Transfers OUT	Transfer NET
01	Administration	$ 2,618,517.00	$ 2,194,765.00	$ 423,752.00
01	Police	0.00	0.00	0.00
01	Building and Housing	0.00	0.00	0.00
01	Information Technologies	0.00	0.00	0.00
01	Public Works	0.00	0.00	0.00
05	Fire	43,010.00	388,000.00	(344,990.00)
07	Recreation	302,636.00	0.00	302,636.00
08	Sewer	0.00	1,361,633.00	(1,361,633.00)
09	Parking	0.00	4,885,881.00	(4,885,881.00)
10	Capital Improvement	1,582,000.00	0.00	1,582,000.00
11	Capital Reserve	90,400.00	111,000.00	(20,600.00)
15	Highway Aid	0.00	0.00	0.00
16	Stormwater	0.00	646,000.00	(646,000.00)
17	OPEB	0.00	0.00	0.00
18	Debt Service	2,978,616.00	0.00	2,978,616.00
19	Equip & Tech Replacement	482,500.00	90,400.00	392,100.00
65	Police/Nonuniform Pension	1,580,000.00	0.00	1,580,000.00
	TOTAL TRANSFERS	$ 9,677,679.00	$ 9,677,679.00	$ - **(a)**

(a) Variance detail

<u>Fund</u>

	$ -	
	$ -	**(a)**
	0.00	

MEMORANDUM

TO: Borough Council

FROM: Michael A. Cotter, Borough Manager

DATE: 9 December 2015

RE: **2016 Property Tax Rate**

With the closing of the 2016 bond issuance, and the updating of the interest payments related to those bonds, we have completed our review of the millage rate necessary to provide a source of income for the debt service due and payable in 2016.

The total outstanding general obligation debt service (principal and interest) is \$853,507. Of that amount,

General Obligation Debt (non-Parking)	TOTAL \$772,527	Revenue Source
Total Fire Fund Related Debt	\$344,238	Fire Contract revenue
Total General Fund Related Debt	\$264,382	Property Tax
Total SWM Fund Related Debt	\$110,220	SWM Fee
Total Library Debt	\$53,688	Property tax
Parking Share Bldg Debt (21%)	\$32,770	Parking proceeds
Sewer Share Bldg Debt (5%)	\$7,802	Sewer fees
Parking Share Energy Debt (21%)	\$13,373	Parking proceeds
Sewer Share Energy Debt (5%)	\$3,184	Sewer fees
NET General Fund Debt	**\$207,251**	

The Parking and Sewer Funds are assigned a portion of the 2016 Building debt service and the 2014 Energy debt service as both funds benefit from those improvements. This results in a reduction in the General Fund's appropriation for the general obligation debt by \$57,130.

The allocation the Borough's General obligation debt in the manner outlined in the table above will permit the Borough to reduce the property tax millage related to debt service from the current 0.47 mills to 0.29 mills. This 0.18 reduction in millage rate represents $128,000.

Council has two options:

1. Reduce the overall millage from 6.96 mills to 6.78 mills
2. Re-allocate the aggregated millage rate
   a. Decrease debt portion from 0.47 mills to 0.29 mills
   b. Increase general purpose portion by 0.18 mills, from 6.34 mills to 6.52 mills

Should Council choose option #2 above, I would recommend that the additional general purpose revenue be formally committed to reducing the Borough's pension liabilities (i.e. not fund the annual Commonwealth required obligation)

NOTICE: At its meeting on the 4th of January 2015 at 7:30 p.m. prevailing time, Council for the Borough of West Chester, Chester County, Pennsylvania will hold a public meeting to consider adoption of, and if approved, Council will adopt an Ordinance establishing the tax rate for the calendar year 2016. The Tax Levy Ordinance shall be as follows:

BE IT ENACTED AND ORDAINED, and it is hereby enacted by the authority of Council of the Borough of West Chester as follows:

SECTION I: That a tax be and the same is hereby levied on all real property within the Borough of West Chester subject to taxation for the fiscal year 2016 as follows:

A. Tax rate for General purposes, the sum of .... 6.52 mills on each dollar of assessed valuation, or the sum of .... 65.2 cents on each one hundred dollars of assessed valuation.

B. For Debt purposes, the sum of .... .29 mills on each dollar of assessed valuation, or the sum of .... 2.9 cents on each one hundred dollars of assessed valuation.

C. For Library purposes, the sum of .... .15 mills on each dollar of assessed valuation, or the sum of .... 1.5 cents on each one hundred dollars of assessed valuation.

TOTAL: 6.96 MILLS; 69.6 CENTS

SECTION II: That any ordinance, or part of ordinance, conflicting with this Ordinance be and the same is hereby repealed insofar as the same affects this Ordinance.

SECTION III: Effective Date. This Ordinance shall become effective upon enactment as provided by law.

Michael A. Cotter
Borough Manager