



EAST BRANDYWINE TOWNSHIP
Chester County, Pennsylvania

BUDGET DETAIL FORMS

2019 FINAL BUDGET

Revision History:

December 20, 2018
November 29, 2018
November 1, 2018
October 24, 2018
October 16, 2018
October 3, 2018
September 24, 2018



Budget Detail Form 2019

Account Name:
Real Estate Taxes

Account Number:
01.301.10

2017 Actual	2018 Budget	2018 YTD (10/30)	2019 Proposed
1,561,476.11	1,555,000.00	1,599,717.75	1,605,384.00

Account Description and Explanation

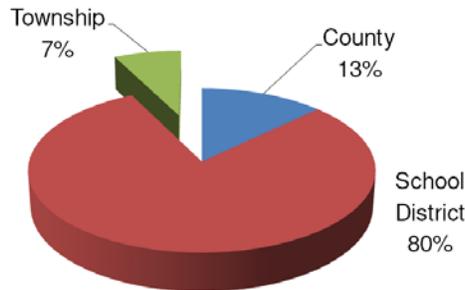
Account represents all real estate tax payments collected for general purposes in the current year. Also included is the deduction for discount and increase for penalties. This account excludes the Fire Service Tax which is also assessed on all taxable real estate. The Statutory rate limitation on real estate taxes for Second Class Townships is 14 mills.

Additional Details

The proposed 2019 millage rate remains unchanged from 2018 at 2.5 mills. Real estate assessed values in the fall of each year are used to estimate collections in the next year. The Assessed valuation on November 14 was \$662,014,294. The Township uses an assumed collection rate of 97% to calculate revenues.

Year	Chester County	School District	Township
2018	4.369	27.182	2.500
2017	4.369	27.182	2.500
2016	4.163	27.182	2.500
2015	4.163	27.182	2.600
2014	4.163	27.182	2.750
2013	4.163	27.182	2.750
2012	3.965	27.182	2.750
2011	3.965	26.728	2.750
2010	3.965	26.213	2.750
2009	3.965	25.475	2.500

Where Your Property Tax Dollars Go - 2018





Budget Detail Form 2019

Account Name:
Refuse & Recycle Removal Fees

Account Number:
01.301.11

2017 Actual	2018 Budget	2018 YTD (10/30)	2019 Proposed
692,094.40	690,000.00	690,094.40	703,000.00

Account Description and Explanation

This account represents the fees collected for curbside refuse and recycle service. The fees are assessed once year in the Annual Tax Notice which is mailed to property owners during the month of March and covers the calendar year. Revenues from the refuse and recycle fees are used to pay (1) the costs of curbside collection, (2) the costs disposing of municipal waste at the landfill, (3) the administrative costs of the solid waste program, and (4) equipment purchases such as recycle bins. The Township's waste hauler retains title to all recyclables and no additional revenue or expense is incurred from this material.

Additional Details

The cost of refuse removal for 2018 is \$165.00 per stop per year. The cost for recycling is per stop per \$70.00 per year. No increase in this fee schedule is anticipated in 2019.

Revenues were estimated based on 3,040 refuse stops and 3,190 recycling stops and assuming a 97% collection rate.

The Township will be entering its final year of a five year waste hauling contract in 2019. Due to the recent volatility in the post-consumer material market and the provisions of our waste hauler contract wherein they retain ownership of the recyclables, a fee increase may be necessary in 2020.

Prepared by: L. Reven	Date Last Revised: November 1, 2018
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Budget Detail Form 2019

Account Name:
Fire Services Tax

Account Number:
01.301.13

2017 Actual	2018 Budget	2018 YTD (10/30)	2019 Proposed
255,659.30	227,100.00	233,339.80	234,386.00

Account Description and Explanation

In 2017, the Board of Supervisors enacted a Fire Services Tax on all non-exempt properties in the Township. This Fire Services Tax replaces the Fire Hydrant Tax assessed on properties near fire hydrants, which has been repealed. The revenues from the Fire Services Tax are used to (1) make direct financial contributions to the East Brandywine Fire Company, (2) pay for state-mandated workers compensation insurance for East Brandywine Fire Company volunteers, and (3) purchase fuel for East Brandywine Fire Company apparatuses.

Additional Details

The Township does not anticipate a change in the Fire Service Tax levy which will remain at 0.365 mills. Real estate assessed values in the fall of each year are used to estimate collections in the next year. The Assessed valuation on November 14 was \$662,014,294. The Township uses an assumed collection rate of 97% to calculate revenues.



Budget Detail Form 2019

Account Name:
Real Estate Transfer Tax

Account Number:
01.310.10

2017 Actual	2018 Budget	2018 YTD (10/30)	2019 Proposed
457,556.18	380,000.00	455,882.65	470,000.00

Account Description and Explanation

When real property located in the Township is sold, the Township receives one half of 1% of the sales price or imputed value of the property. Total tax at settlement is 2%. 1% goes to the Commonwealth of Pennsylvania and 1% is divided equally between the Downingtown Area School District and the Township.

Additional Details

The Township remains an attractive place to live—in addition to the natural turnover in real estate East Brandywine Township has experienced rapid growth in the number of housing units. Between the developments at Mapleview, Estates at Dowlin Forge, Crawford Ridge, Applecross, and Hide-A-Way Farms hundreds of housing units have land development approval but have not yet been built. While the yield from the Real Estate Transfer tax is difficult to anticipate, we have projected steady growth based on 2018 estimated and 2017 actual yield.

Table 5: Municipalities in the Nine-County DVRPC Region that Issued the Greatest Number of Residential Building Permits as a Percentage of Their 2010 Housing Stock, 2010–2014

Rank	Municipality	County	Permitted Units / as a Percentage of the 2010 Housing Stock	Rank	Municipality	County	Permitted Units / as a Percentage of the 2010 Housing Stock
1	Swedesboro Borough	Gloucester	239 / 23%	11	New Hanover Township	Montgomery	512 / 13%
2	East Brandywine Township	Chester	555 / 23%	12	Valley Township	Chester	337 / 12%
3	Woolwich Township	Gloucester	607 / 19%	13	Sadsbury Township	Chester	153 / 12%
4	Salford Township	Montgomery	163 / 17%	14	Upper Hanover Township	Montgomery	285 / 12%
5	Pine Hill Borough	Camden	711 / 16%	15	Londonderry Township	Chester	85 / 11%
6	London Grove Township	Chester	357 / 16%	16	West Vincent Township	Chester	175 / 10%
7	Pine Valley Borough	Camden	2 / 15%	17	Plumstead Township	Bucks	432 / 10%
8	Chesterfield Township	Burlington	203 / 14%	18	Upper Providence Township	Montgomery	749 / 10%
9	Malvern Borough	Chester	207 / 14%	19	East Greenwich Township	Gloucester	331 / 10%
10	Delanco Township	Burlington	240 / 14%	20	South Coatesville Borough	Chester	56 / 10%

Source: U.S. Census Bureau, Residential Construction Statistics Division, May 2015.



Budget Detail Form 2019

Account Name:
Earned Income Tax/Wage Tax

Account Number:
01.310.20

2017 Actual	2018 Budget	2018 YTD (10/30)	2019 Proposed
1,987,080.95	2,000,000.00	1,662,298.81	2,045,000.00

Account Description and Explanation

This revenue represents a 1% tax levy on all wages, salaries, fees and self-employment net income imposed on residents and on non-residents working within the Township. Resident tax is shared equally between the Downingtown Area School District and the Township. Non-residents liable for an earned income tax at their place of residence receive a credit against any non-resident levy at their place of employment. An additional 0.125% Earned Income Tax is collected for the Township's Open Space Program—revenues from this levy are not deposited in the General Fund.

Additional Details

The revenue estimate for 2019 was based on the 2017 actual and 2018 projected (2,025,000.00).



Budget Detail Form 2019

Account Name:
Local Services Tax

Account Number:
01.310.50

2017 Actual	2018 Budget	2018 YTD (10/30)	2019 Proposed
47,657.88	35,000.00	30,987.53	39,000.00

Account Description and Explanation

This revenue represents a \$52 per year tax levy against all individuals employed or self-employed in the Township, regardless of resident status, and who earns more than \$12,000 annually.

Additional Details

There has been no steady trend in LST revenues over the past few years, so the 2019 Proposed Budget figure is an average of the actual totals from 2015, 2016, and 2017 as well as the projected 2018 amount. The re-opening of grocery store in 2018 will likely add to the total workforce within the Township.



Budget Detail Form 2019

Account Name:
Cable TV Franchise Fees

Account Number:
01.321.80

2017 Actual	2018 Budget	2018 YTD (10/30)	2019 Proposed
200,308.24	170,000.00	143,250.52	180,000.00

Account Description and Explanation

This revenue represents revenue received from Comcast Cable Television and Verizon. This includes 3% of gross service revenues. Receipts from cable providers are received quarterly.

Additional Details

Prepared by: L. Reven Date Last Revised: November 1, 2018



Budget Detail Form 2019

Account Name:
State Grants

Account Number:
01.354.01

2017 Actual	2018 Budget	2018 YTD (10/30)	2019 Proposed
0.00	0.00	0.00	0.00

Account Description and Explanation

This account is used for revenues from State Grant Programs.

Additional Details

No revenue is projected for 2019, but the Township plans to make application for at least two state grants in 2019.

Project #1: Purchase of additional recycle Toters and update of Township ordinance to reflect new equipment. Planned funding source is the Section 902 Recycle Program Grant administered by the Pennsylvania Department of Environmental Protection.

Project #2: Construction of connection between the Township's Whittaker Memorial Trailhead Park and Chester County's Struble Trail consistent with the East-West Bicycle and Pedestrian Facilities Plan adopted in 2018. Planned funding source is the Park Rehabilitation and Development (PRD Grant) from the Pennsylvania Department of Conservation and Natural Resources.

The Township was notified in November of 2018 that it is the recipient of approximately \$165,000 in grant from the Pennsylvania Department of Conservation and Natural Resources. This revenue is shown in the budget for the developer impact fee fund for recreation as this fund will be used for the associated project—the construction of the bathroom at the north end of the Community Park.

The Township's budgeting practice is to not show revenues from grants that have not yet been awarded.

Prepared by: L. Reven	Date Last Revised: November 29, 2018
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Budget Detail Form 2019

Account Name:
EBT Municipal Authority Reimbursement

Account Number:
01.357.01

2017 Actual	2018 Budget	2018 YTD (10/30)	2019 Proposed
348,552.61	340,000.00	87,262.85	357,000.00

Account Description and Explanation

The East Brandywine Township Municipal Authority currently operates and maintains two wastewater treatment facilities serving nearly 700 customers in the communities of Keats Glen/Delaware County Community College, Hopewell/Guthriesville, and Applecross. The Municipal Authority is a special purpose government established pursuant to the Pennsylvania Municipal Authorities Act in 1999. The finances of the Municipal Authority are largely separate from the East Brandywine Township General Fund except for the revenues below and the expenses detailed in line item 01.429.xx.

Additional Details

The East Brandywine Township General Fund receives revenues from the Municipal Authority for four purposes:

- Debt Service. The Municipal Bond Series of 2017 was based on the credit worthiness of Township, but is retired by revenues of the Municipal Authority. In January of 2019 this series will have an outstanding principal of \$4,030,000. This debt was issued by the Township for the use of the Municipal Authority. 100% of the anticipated debt service for 2019 (\$307,470.00) are reimbursable by the Municipal Authority.
- Flat Administrative Fee. The Township and Municipal Authority share office space, equipment, and labor pool. The Municipal Authority compensates the Township in the amount of \$25,000.00 per year for these services.
- Professional Services, Reimbursable by Time and Material. Periodically the Municipal Authority relies on the services of Township Legal or Engineering consultants. These expenses are reimbursed dollar-for-dollar by the Municipal Authority. This budget anticipates \$12,530.00 of revenues of this type for 2019.
- Public Works Department Services, Reimbursable by Time and Material. The Municipal Authority relies on the services of the Township Public Works Department for landscaping services, snow removal, and basic maintenance and Municipal Authority facilities. These expenses are reimbursed dollar-for-dollar by the Municipal Authority. This budget anticipates \$12,00.00 of revenues of this type for 2019.

Prepared by: L. Reven	Date Last Revised: November 29, 2018
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Budget Detail Form 2019

Account Name:
Chester County Grant Programs

Account Number:
01.357.04

2017 Actual	2018 Budget	2018 YTD (10/30)	2019 Proposed
0.00	35,000.00	15,201.41	20,000.00

Account Description and Explanation

This account is used for revenues from Chester County grant programs.

Additional Details

East Brandywine Township has two current Vision Partnership Program (VPP) Grants from the Chester County Planning Commission.

Project #1: Is a multi-municipal grant with West Brandywine and Uwchlan Townships to develop a trail plan for connecting the Struble Trail in Uwchlan Township with Hibernia Park in West Brandywine. This plan is now complete and reimbursement for costs from both Chester County and our partner municipalities in fiscal year 2018.

Project #2: Is for a Zoning Ordinance update. Reimbursement for this project is anticipated in fiscal year 2019.



Budget Detail Form 2019

Account Name:
Legal/Engineering Reimbursement

Account Number:
01.361.32

2017 Actual	2018 Budget	2018 YTD (10/30)	2019 Proposed
633,405.91	256,000.00	202,963.03	250,000.00

Account Description and Explanation

Some review processes, such as applications for land development and permits requiring stormwater management, require applicants to create escrow accounts. These escrow accounts are depleted by bills from legal or engineering consultants or refunds of the unused portion of an escrow account at the conclusion of a project. This account is used to track deposits to these accounts.

Additional Details

Escrow activity is budgeted as revenue-neutral in any given year using the following accounts:

01.361.32 Legal/Engineering Reimbursements	+250,000.00
01.404.314 Legal Services: Reimbursable	-90,000.00
01.408.40 Engineering: Reimbursable	-145,000.00
01.491.00 Tax Refund/Escrow Returns	-15,000.00
TOTAL	0.00



Budget Detail Form 2019

Account Name:
Parks & Recreation Revenue

Account Number:
01.367.20

2017 Actual	2018 Budget	2018 YTD (10/30)	2019 Proposed
28,229.86	20,000.00	2,945.60	2,600.00

Account Description and Explanation

This account is used for event revenues collected by Parks and Recreation from events that are not designated as “fundraisers.” Fundraising expenses and revenues are paid/deposited to the East Brandywine Township Foundation Fund, an 501(c)(3) non-profit. Prior to 2018, all fundraising activities were deposited to the General Fund and the net fundraising revenues less fundraising activities were transferred to the Foundation.

Additional Details

Summer Concerts/Movies in the Park Sponsorships.....	\$1,500.00
Community Day Booths and Car Show	\$600.00
Other Donations During Non-Fundraising Events.....	\$500.00
TOTAL	\$2,600.00

2019 Non-Fundraising Activities will be:

- Three Free Movies in the Park
- Three Free Summer Concerts in the Park
- Community Day
- Holiday Tree Lighting
- Fall Harvest Festival
- Shakespeare in the Park

2019 Fundraising Activities will be:

- “Fore the Parks” Golf Outings
- “Run for the Parks” 5K Race
- Bench and Memorial Brick Sales



Budget Detail Form 2019

Account Name:
Longevity

Account Number:
01.401.18

2017 Actual	2018 Budget	2018 YTD (10/30)	2019 Proposed
4,725.00	5,075.00	5,125.00	5,475.00

Account Description and Explanation

Account represents longevity paid to Township Manager and Assistant Township Manager per 2016 contract. Longevity is paid on the date of service anniversary and is equal to the number of years of service multiplied by \$175.00.

Additional Details

In 2019, Assistant Township Manager Luke Reven will have his 5th service anniversary, while Township Manager Scott Piersol will have his 26th service anniversary.



Budget Detail Form 2019

Account Name:
Vehicle Expenses

Account Number:
01.401.33

2017 Actual	2018 Budget	2018 YTD (10/30)	2019 Proposed
5,200.00	4,800.00	4,200.00	4,800.00

Account Description and Explanation

As Township Manager Scott Piersol uses his personal vehicle for Township Business, pursuant to his 2016 contract he is compensated \$400.00 per month to purchase, lease, or own, operate and maintain, a vehicle.

Additional Details

No change is anticipated for 2019.

Prepared by: L. Reven

Date Last Revised: November 1, 2018



Budget Detail Form 2019

Account Name:
Tax Collector Salary

Account Number:
01.403.05

2017 Actual	2018 Budget	2018 YTD (10/30)	2019 Proposed
29,311.88	29,312.00	23,674.98	29,312.00

Account Description and Explanation

The Tax Collector's Salary was set by Board of Supervisors Resolution 06 of 2014 and may not be changed during the term of Tax Collector.

Additional Details

No change is anticipated for 2019.

Prepared by: L. Reven	Date Last Revised: November 1, 2018
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Budget Detail Form 2019

Account Name:
Legal Services: Reimbursable

Account Number:
01.404.314

2017 Actual	2018 Budget	2018 YTD (10/30)	2019 Proposed
N/A	75,000.00	106,178.31	90,000.00

Account Description and Explanation

Some review processes, such as applications for land development and permits requiring stormwater management, require applicants to create escrow accounts. These escrow accounts are depleted by bills from legal or engineering consultants or refunds of the unused portion of an escrow account at the conclusion of a project. This account is used to reimbursable legal expenses. This account was created in 2018—previous to that change, all legal bills were paid from a single account (01.404.310).

Additional Details

Escrow activity is budgeted as revenue-neutral in any given year using the following accounts:

01.361.32 Legal/Engineering Reimbursements	+250,000.00
01.404.314 Legal Services: Reimbursable	-90,000.00
01.408.40 Engineering: Reimbursable	-145,000.00
01.491.00 Tax Refund/Escrow Returns	-15,000.00
TOTAL	0.00

A significant portion of the expenditures in this line item are the reimbursable legal expenses related to the applications of Carlino East Brandywine to construct a shopping center with a Giant grocery store as a tenant.



Budget Detail Form 2019

Account Name:
Computer Hardware/Software/Support

Account Number:
01.406.27

2017 Actual	2018 Budget	2018 YTD (10/30)	2019 Proposed
N/A	N/A	N/A	57,200.00

Account Description and Explanation

This account, new for 2019, is proposed to track all computer hardware, software, and support purchases. Expenses of this type were previously tracked under 01.406.24 General Operating Supplies.

Additional Details

Estimated needs for 2019 are as follows:

New Hardware

New LAN Server	\$9,000.00
New PC for Permits Administrator	\$1,400.00
New PC for Secretary/Treasurer	\$1,400.00
Misc. Hardware	\$500.00
Website Content Management Service / Host (Civic Plus)	\$4,600.00
Antivirus Subscription (Malware Bytes)	\$77.45
Township Code Hosting / Codification (General Code)	\$1,195.00
Tech Support (B&D Solutions & Applied Video)	\$5,000.00
Electronic Document Management (Laserfiche)	\$2,250.00
E-Mail Host (Beacon Technologies)	\$624.00
Remote PC Access (Go to My PC)	\$594.00
Conference Calling Service (AnyMeeting)	\$450.00
Cloud File Sharing Service (DropBox)	\$99.00
New Replacement Carrigan Cloud GIS Tracking (TRAISR or Muncity 5)	\$28,100.00
New HR Benefit/Leave Tracking Software (Planet)	\$2,000.00



Budget Detail Form 2019

Account Name:
Insurance and Bonding

Account Number:
01.406.35

2017 Actual	2018 Budget	2018 YTD (10/30)	2019 Proposed
0.00	1,100.00	8,322.00	8,500.00

Account Description and Explanation

This account is used to track Public Employee Bonding expenses. Two Township officials, the Secretary/Treasurer and the Tax Collector are bonded.

Additional Details

In 2018 the East Brandywine Board of Supervisors raised the amount of the bond from \$500,000 to \$1,500,000. In 2017 Public Employee Bonding was mistakenly paid from account number 01.486.00 which is ordinarily used for casualty and liability insurance.



Budget Detail Form 2019

Account Name:
Contractual Services (Office Equipment)

Account Number:
01.406.45

2017 Actual	2018 Budget	2018 YTD (10/30)	2019 Proposed
13,359.97	12,000.00	14,322.63	14,000.00

Account Description and Explanation

This account is used to budget for office equipment leases in the administration side of the Township Building.

Additional Details

Township administration anticipates leasing a Ricoh MP 6004ex Digital Imaging System for our printing, scanning, and photocopying needs. Our maintenance vendor is Rothwell Document Solutions and lease payments are made to Great America Leasing Corporation. Our monthly lease cost is \$535.00 while our maintenance contract is based on equipment use (per page). This lease/and maintenance contract does include toner, but does not include paper which are budgeted under 01.406.24 General Operating Supplies. In 2018, the Township exercised its option to purchase the large format printer/scanner resulting in an anticipated decrease in our lease payments to this vendor. Maintenance on the large format printer/scanner is performed by Rothwell Document Services on a time and materials basis as needed. Also included in this account are leases through MailFinance for (1) a postage metering machine model IM420 in the amount of \$231.03 per quarter, and (2) a mail folding and stuffing machine model M1500 in the amount of \$378.66 per quarter.

Prepared by: L. Reven	Date Last Revised: November 1, 2018
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Budget Detail Form 2019

Account Name:
Newsletter

Account Number:
01.406.49

2017 Actual	2018 Budget	2018 YTD (10/30)	2019 Proposed
N/A	N/A	N/A	24,000.00

Account Description and Explanation

New for 2019, this account tracks the expense in producing the *Milemarker*, the quarterly newsletter of the Township.

Additional Details

The *Milemarker*, the East Brandywine Township newsletter, is a multiple award winning publication. The Pennsylvania State Association of Township Supervisors recognizes Townships for their efforts to communicate with residents. The *Milemarker* has won the following awards in this state-wide contest: 1st Place, Newsletter (Awarded 2018); 1st Place (Awarded 2016); 2nd Place, Newsletter (Awarded 2015); 1st Place, Newsletter (Awarded 2013); 1st Place, Newsletter (Awarded 2009); 1st Place, Newsletter (Awarded 2007); 3rd Place, Newsletter (Awarded 2006); and 1st Place, Newsletter (Awarded 1998).

Expenses associated with the production of the Milemarker are (1) printing, (2) postage, (4) layout, and (5) Editor's compensation.



Budget Detail Form 2019

Account Name:
Engineering: Special Projects

Account Number:
01.408.30

2017 Actual	2018 Budget	2018 YTD (10/30)	2019 Proposed
114,386.65	50,000.00	39,114.22	50,000.00

Account Description and Explanation

This account tracks engineering expenses for projects initiated by the Board of Supervisors.

Additional Details

2019 Projects:

Preliminary Engineering Services for Struble Trail Connector
 Component E-SC-1 of *East-West Bicycle and Pedestrian Facilities Plan* \$40,000.00

Unanticipated Projects \$10,000.00



Budget Detail Form 2019

Account Name:
Engineering: Reimbursable

Account Number:
01.408.40

2017 Actual	2018 Budget	2018 YTD (10/30)	2019 Proposed
N/A	N/A	N/A	145,000.00

Account Description and Explanation

Some review processes, such as applications for land development and permits requiring stormwater management, require applicants to create escrow accounts. These escrow accounts are depleted by bills from legal or engineering consultants or refunds of the unused portion of an escrow account at the conclusion of a project. This account is used to reimbursable engineering/consultant expenses. This account is new for 2019.

Additional Details

Escrow activity is budgeted as revenue-neutral in any given year using the following accounts:

01.361.32 Legal/Engineering Reimbursements	+250,000.00
01.404.314 Legal Services: Reimbursable	-90,000.00
01.408.40 Engineering: Reimbursable	-145,000.00
01.491.00 Tax Refund/Escrow Returns	-15,000.00
TOTAL	0.00



Budget Detail Form 2019

Account Name:
Fire Protection Expenses

Account Number:
01.411.54

2017 Actual	2018 Budget	2018 YTD (10/30)	2019 Proposed
227,495.66	177,825.00	177,824.00	216,396.00

Account Description and Explanation

This account is used to track direct contributions to the East Brandywine Fire Company, an independent 501(c)(3) non-profit.

Additional Details

In 2016, the three municipalities served by the East Brandywine Fire Company (EBFC) formed a single committee to review the budget requests from EBFC. The this committee has two important functions: (1) calculate each municipality's "fair share" by inputting calls for service data, populations, and assessed property values into a formula to determine how to split the municipal contributions to the EBFC among the municipalities, and (2) to review the EBFC budget request and determine an appropriate total municipal contribution. The EBFC serves all of East Brandywine Township and portions of both Upper Uwchlan and West Brandywine Townships.

The formula adopted by the 2016 committee weighted equally (1) the assessed value of the land served by EBFC in each municipality, (2) the population in the area served by EBFC, (3) the proportion of the medical calls in the preceding year, (4) and the proportion of the fire calls in the preceding year.

In the fall of 2018 the three municipalities agreed to consider changes to this 2016 formula for the budget year 2020. For the budget year 2019, the municipalities agreed to the following contributions: East Brandywine Township - \$193,572; West Brandywine Township - \$130,000; and Upper Uwchlan Township - \$13,608.

Prepared by: L. Reven	Date Last Revised: November 1, 2018
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Budget Detail Form 2019

Account Name:
Refuse/Recycling Collection Contract

Account Number:
01.427.45

2017 Actual	2018 Budget	2018 YTD (10/30)	2019 Proposed
305,085.74	311,100.00	212,687.66	317,222.00

Account Description and Explanation

This account is used for waste hauler expenses. East Brandywine Township is an Act 101 (1988) Mandated Community—meaning that the Township must provide for curbside collection of recyclable materials.

Additional Details

East Brandywine Township will be in the fifth of five years of a contract with Republic Services in 2019. Republic Services provides one collection of recycle and solid waste per week, twelve collections of bulk items per year, and six curbside collection of yard waste per year. Republic Services also provides three roll-off containers for a recycle center located at 1214 Horseshoe Pike. Republic Services retains ownership of all recycling materials and no further revenues or expenses are incurred from recyclables.

Current Contract Summary

Year 1 (2015)	Year 2 (2016)	Year 3 (2017)	Year 4 (2018)	Year 5 (2019)
293,064.00	298,925.00	304,904.00	311,002.00	317,222.00



Budget Detail Form 2019

Account Name:
Refuse Tipping Fees

Account Number:
01.427.49

2017 Actual	2018 Budget	2018 YTD (10/30)	2019 Proposed
165,145.61	170,000.00	128,718.05	170,000.00

Account Description and Explanation

This account is used for the tipping fees incurred for the disposal of municipal waste.

Additional Details

Municipal waste, currently collected under contract by Republic Services, are routed to the Lanchester landfill in Narvon, PA. Current tipping fees are \$66.00 per ton.

Prepared by: L. Reven

Date Last Revised: November 1, 2018



Budget Detail Form 2019

Account Name:
Parks & Recreation Improvements

Account Number:
01.451.74

2017 Actual	2018 Budget	2018 YTD (10/30)	2019 Proposed
24,574.95	21,970.00	40,440.44	6,150.00

Account Description and Explanation

This account is used for maintenance and improvements at the East Brandywine Township Community Park, Spatola Park, and Hopewell Park.

Additional Details

Estimated needs for 2019 are as follows:

Port-a-Pot Rentals	\$4,100.00
Dog Waste Bag	\$750.00
Water Testing.....	\$600.00
Flags	\$700.00
TOTAL	\$6,150.00

For FY 2019 the majority of Parks Improvements will be paid from the Developer Open Space Fund. See Budget Detail Form 30.451.74. The amount remaining here is reserved for expenditures not authorized by the Municipalities Planning Code as amended by Act 135 of 2014 the Township's Subdivision Land Development Ordinance (§350-50 Recreation Lands and Facilities).



Budget Detail Form 2019

Account Name:
Parks & Recreation Events

Account Number:
01.451.75

2017 Actual	2018 Budget	2018 YTD (10/30)	2019 Proposed
0.00	12,700.00	8,635.96	15,000.00

Account Description and Explanation

This account is used for Parks and Recreation events that are not fundraisers. Fundraising expenses and revenues are paid/deposited to the East Brandywine Township Foundation Fund, an 501(c)(3) non-profit. These non-fundraisers may still have associated revenues, which are deposited to 01.367.02.

Additional Details

Estimated needs for 2019 are as follows:

Three Free Summer Concerts	\$3,000.00
Three Free Movies in the Park.....	\$3,000.00
Community Day	\$4,500.00
Tree Lighting	\$500.00
Shakespeare in the Park.....	\$0.00
Harvest Festival	\$1,200.00
Spring Newsletter.....	\$2,800.00
TOTAL	\$15,000.00

- 2019 Fundraising Activities will be:*
- *“Fore the Parks” Golf Outings*
 - *“Run for the Parks” 5K Race*
 - *Bench and Memorial Brick Sales*



Budget Detail Form 2019

Account Name:
Bondsville Mill Expenses

Account Number:
01.451.76

2017 Actual	2018 Budget	2018 YTD (10/30)	2019 Proposed
62,324.83	178,760.00	120,942.46	1,000.00

Account Description and Explanation

This account is used for tracking expenditures developing and events at the Bondsville Mill Historic Park and Nature Trails.

Additional Details

For FY 2019 the majority of Bondsville Mill Expenses will be paid from the Developer Open Space Fund. See Budget Detail Form 30.451.76. The amount remaining here is reserved for expenditures not authorized by the Municipalities Planning Code as amended by Act 135 of 2014 the Township's Subdivision Land Development Ordinance (§350-50 Recreation Lands and Facilities).

Prepared by: L. Reven **Date Last Revised:** November 1, 2018



Budget Detail Form 2019

Account Name:
Trails Committee

Account Number:
01.451.79

2017 Actual	2018 Budget	2018 YTD (10/30)	2019 Proposed
345.07	8,000.00	0.00	0.00

Account Description and Explanation

The Trails Committee advises the Board of Supervisors on the development of trails throughout the Township.

Additional Details

2019 Projects:

Preliminary Engineering Services for Struble Trail Connector
 Component E-SC-1 of *East-West Bicycle and Pedestrian Facilities Plan*
 Appears in Account 01.408.30 \$40,000

Road Striping and Trail Signage
 Component E-GV-1 of *East-West Bicycle and Pedestrian Facilities Plan*
 Appears in Account 30.451.79 \$5,000

Easement Acquisitions and Trail Development Opportunities as Needed
 Consistent with the *East-West Bicycle and Pedestrian Facilities Plan*
 Appears in Account 30.451.79 \$10,000.00

The Trails Committee plans to work with the Parks Committee and the Open Space Committee to develop a trail extension from the *cul de sac* on Ferndale Lane and Phase II of the Community Park. This project will be funded through Referendum Open Space Funds and a PECO Green Region Grant awarded in 2018, and will have no impact on the General Fund.



Budget Detail Form 2019

Account Name:
D.A.R.C. Expenses

Account Number:
01.451.94

2017 Actual	2018 Budget	2018 YTD (10/30)	2019 Proposed
9,920.00	11,205.00	11,205.00	15,000.00

Account Description and Explanation

East Brandywine Township is a proud member of the Downingtown Area Recreation Consortium, an organization which provides wide range of opportunities for children and adults in who make their home in the Downingtown School District. From exercise courses, adult softball and basketball leagues, and summer camps for children, to computer workshops, dance and art classes, DARC has a lot to offer. East Brandywine Township residents pay the resident discount rate for DARC programs.

Additional Details

Prepared by: L. Reven Date Last Revised: November 1, 2018



Budget Detail Form 2019

Account Name:
01.456.52

Account Number:
Libraries

2017 Actual	2018 Budget	2018 YTD (10/30)	2019 Proposed
6,200.00	6,200.00	6,200.00	13,524.00

Account Description and Explanation

East Brandywine Township is a proud support of the Downingtown Library. The mission of the Downingtown Library is to ensure that every resident of the greater Downingtown Area has access to exceptional opportunities to read, learn, create, connect and contribute to a better quality of life.

Additional Details

Mr. Jack Hines, representing Downingtown Library, attended the October 4, 2018 Work Session of the East Brandywine Township Board of Supervisors. He was joined by Ms. Elizabeth Hess, Executive Director of the library, and some of the library board members. Mr. Hines advised that in 2015 there were approximately 53,000 patrons, and in 2018 there are approximately 70,000 patrons. He noted that East Brandywine Township residents rank number one in the number of books checked out of the library. Mr. Hines requested the Board of Supervisor’s consideration on increasing the Township’s annual donation to a value of \$3.00 per capita, which could be implemented over time.

The figure shown is \$2.00 per resident based on the 2010 Census count of 6,762.



Budget Detail Form 2019

Account Name:
Historical Commission

Account Number:
01.459.24

2017 Actual	2018 Budget	2018 YTD (10/30)	2019 Proposed
757.00	3,690.00	1,129.40	4,000.00

Account Description and Explanation

This account is used for Historical Commission expenditures. Among other duties, the Historical Commission reviews building permit and land development applications as required by ordinance, conducts research into Township historic resources, maintains a library of historic records, and educates the public about the history of our Township.

Additional Details

Education/Conferences/Training.....	\$500.00
Memberships (CCHPN)	\$85.00
Chester County Historical Society Membership.....	\$135.00
Fall and Spring Speaker Series (6 Total Events).....	\$900.00
Jim Croce Home Historical Marker	\$2,100.00
Historic Resource Research (Copies / Archival Supplies)	\$280.00
Total	\$4,000.00



Budget Detail Form 2019

Account Name:
Debt Service Principal & Interest

Account Number:
01.470.00

2017 Actual	2018 Budget	2018 YTD (10/30)	2019 Proposed
772,367.82	758,500.00	64,815.55	770,580.00

Account Description and Explanation

This account is used to track debt service payments.

Additional Details

East Brandywine Township has two General Obligation Bonds:

Series of 2012. In January of 2019 this series will have an outstanding principal of \$6,765,000. This bond issue retired the debt of two previous issuances (2005 and 2003) and was used for three purposes: (1) the construction of the Township Municipal Building; (2) the acquisition of open space; and (3) the development of the Community Park. Total debt service on this bond issue is anticipated to be \$673,160, of which \$463,108 will be paid from the General Fund. The remainder is payable from the Referendum Open Space Fund.

Series of 2017. In January of 2019 this series will have an outstanding principal of \$4,030,000. This debt was issued by the Township for the use of the Municipal Authority. 100% of the anticipated debt service for 2019 (\$307,470.00) are reimbursable by the Municipal Authority and will appear under line item 01.357.01 Municipal Authority Reimbursement.



Budget Detail Form 2019

Account Name:
Tax Refund/Escrow Returns

Account Number:
01.491.00

2017 Actual	2018 Budget	2018 YTD (10/30)	2019 Proposed
8,169.22	15,000.00	8,934.70	30,000.00

Account Description and Explanation

This account is used to track reimbursements to taxpayers from sources of revenues collected by the East Brandywine Township Tax Collector. This account is also used to track refunds to developers of escrows established for the review of lands developments or stormwater management plans.

Additional Details

The 2019 budget estimate is increased to reflect work done by Township administration to close old escrow accounts.



Budget Detail Form 2019

Account Name:
Parks & Recreation Improvements

Account Number:
30.451.74

2017 Actual	2018 Budget	2018 YTD (10/30)	2019 Proposed
N/A	N/A	N/A	97,615.00

Account Description and Explanation

This account is used for maintenance and improvements at the East Brandywine Township Community Park, Spatola Park, and Hopewell Park.

Additional Details

Estimated needs for 2019 are as follows:

Weed Control	\$1,000.00
Clock Maintenance Contract.....	\$615.00
Dust Control and Gravel	\$8,000.00
Solution for Well Water Color in Community Park	\$2,500.00
Walking Trail Repair/Patch*	\$10,000.00
Other Projects	\$500.00
Phase I Bathroom**	\$75,000.00
TOTAL	\$97,615.00

* In Conjunction with Ferndale Extension. The Parks Committee plans to work with the Open Space Committee and the Trails Committee to develop a trail extension from the *cul de sac* on Ferndale Lane and Phase II of the Community Park. This project will be funded through Referendum Open Space Funds and a PECO Green Region Grant awarded in 2018, and will have no impact on the General Fund.

** The Parks Committee plans utilize East Brandywine Township Foundation, East Brandywine Youth Athletics, and Developer Open Space Funds to build a restroom in Phase I of the Community Park. The project is anticipated to have no impact on the General Fund.



Budget Detail Form 2019

Account Name:
Bondsville Mill Expenses

Account Number:
30.451.76

2017 Actual	2018 Budget	2018 YTD (10/30)	2019 Proposed
N/A	N/A	N/A	148,750.00

Account Description and Explanation

This account is used for tracking expenditures developing and events at the Bondsville Mill Historic Park and Nature Trails.

Additional Details

<u>Building A</u>	
Electrical Work	\$2,500.00
Material for Display Units	\$1,500.00
Stone for Grading.....	\$800.00
Copper Gutters	\$5,000.00
<u>Building C</u>	
Framing Material	\$1,500.00
Fasteners and incidentals	\$1,200.00
Access Ramp (North Wall).....	\$3,500.00
Flooring (3 Floors).....	\$27,000.00
North Wall Masonry Work.....	\$18,000.00
<u>Building D</u>	
Masonry Work; Stabilization of Exhaust Tunnel	\$18,000.00
Construction Support	
Rentals for 2018 (Straight Boom & Telehandler)	\$25,000.00
<u>Trail Maintenance & Gardens</u>	
Spraying (weed control)	\$3,000.00
Miscellaneous	\$1,000.00
Signs	\$750.00
<u>Horticultural Gardens</u>	
Demo Concrete, Strip Topsoil from Parking Area & Spread in Garden Area	\$40,000.00
TOTAL	\$148,750.00

Prepared by: L. Reven	Date Last Revised: October 16, 2018
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Budget Detail Form 2019

Account Name:
Trails Committee

Account Number:
30.451.79

2017 Actual	2018 Budget	2018 YTD (10/30)	2019 Proposed
N/A	N/A	N/A	15,000.00

Account Description and Explanation

The Trails Committee advises the Board of Supervisors on the development of trails throughout the Township.

Additional Details

2019 Projects:

Preliminary Engineering Services for Struble Trail Connector
 Component E-SC-1 of *East-West Bicycle and Pedestrian Facilities Plan*
 Appears in Account 01.408.30 \$40,000

Road Striping and Trail Signage
 Component E-GV-1 of *East-West Bicycle and Pedestrian Facilities Plan*
 In this Account \$5,000

Dilworth Road to Community Park Sidewalk Feasibility Study
 Appears in Account 01.451.79 \$5,000

Easement Acquisitions and Trail Development Opportunities as Needed
 Consistent with the *East-West Bicycle and Pedestrian Facilities Plan*
 In this Account \$10,000.00

The Trails Committee plans to work with the Parks Committee and the Open Space Committee to develop a trail extension from the *cul de sac* on Ferndale Lane and Phase II of the Community Park. This project will be funded through Referendum Open Space Funds and a PECO Green Region Grant awarded in 2018, and will have no impact on the General Fund.



East Brandywine Township
 FY 2019 Final Budget: December 20, 2018
 01. General Fund

	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2018 YTD (10/30/2018)	2019 Budget	Budget Change	Detail Form?
REVENUE								
301 · Real Property Taxes								
301.10 · Real Estate Taxes	1,600,483.20	1,545,215.10	1,561,476.11	1,555,000.00	1,599,717.75	1,605,384.00	3.24%	Yes
301.11 · Refuse & Recycle Removal Fees	683,451.46	685,264.75	692,094.40	690,000.00	656,273.05	703,000.00	1.88%	Yes
301.12 · Hydrant Tax	34,169.97	34,817.41	0.00	0.00	0.00	0.00	0.00%	No
301.13 · Fire Services Tax	0.00	0.00	255,659.30	227,100.00	233,339.80	234,386.00	3.21%	Yes
301 · Real Property Taxes	2,318,104.63	2,265,297.26	2,509,229.81	2,472,100.00	2,489,330.60	2,542,770.00	2.86%	
310 · Local Enabling Act (Act 511) Taxes								
310.10 · Real Estate Transfer Taxes	421,002.79	371,583.21	457,556.18	380,000.00	455,882.65	470,000.00	23.68%	Yes
310.20 · Earned Income Taxes/Wage Taxes	1,788,306.88	1,933,539.73	1,987,080.95	2,000,000.00	1,662,298.81	2,045,000.00	2.25%	Yes
310.50 · Local Services Tax	35,963.22	32,656.48	47,657.88	35,000.00	30,987.53	39,000.00	11.43%	Yes
310 · Local Enabling Act (Act 511) Taxes	2,245,272.89	2,337,779.42	2,492,295.01	2,415,000.00	2,149,168.99	2,554,000.00	5.76%	
321 · Business Licenses and Permits								
321.80 · Cable TV Franchise Fees	187,692.99	195,093.84	200,308.24	170,000.00	143,250.52	180,000.00	5.88%	Yes
321 · Business Licenses and Permits	187,692.99	195,093.84	200,308.24	170,000.00	143,250.52	180,000.00	5.88%	
322 · Non-Business Licenses and Permits								
322.00 · Licenses & Permits-All Other	1,978.00	2,986.00	4,410.00	2,200.00	22,130.00	2,200.00	0.00%	No
322 · Business Licenses and Permits	1,978.00	2,986.00	4,410.00	2,200.00	22,130.00	2,200.00	0.00%	
331 · Fines & Forfeits								
331.10 · Township Fines	115.00	459.86	255.00	200.00	60.00	200.00	0.00%	No
331.11 · Police Fines	45,980.59	40,218.56	68,019.78	45,000.00	27,244.43	45,000.00	0.00%	No
331 · Fines	46,095.59	40,678.42	68,274.78	45,200.00	27,304.43	45,200.00	0.00%	
341 · Interest Earnings								
341.00 · Interest Earnings	1,019.59	1,185.70	1,122.62	1,000.00	8.42	1,000.00	0.00%	No
341 · Interest Earnings	1,019.59	1,185.70	1,122.62	1,000.00	8.42	1,000.00	0.00%	
342 · Rents and Royalties								
342.00 · Rents & Royalties	1,305.00	1,742.80	2,015.00	1,500.00	2,165.00	1,500.00	0.00%	No
342 · Rents and Royalties	1,305.00	1,742.80	2,015.00	1,500.00	2,165.00	1,500.00	0.00%	
350-359 · Intergovernmental Revenues								
351 · Federal Capital and Operating Grants								
351.01 · Federal Grants	25,000.00	0.00	0.00	0.00	0.00	0.00	0.00%	No
354 · State Capital and Operating Grants								
354.01 · State Grants	272,900.00	134,326.94	0.00	0.00	0.00	0.00	0.00%	Yes
355 · State Shared Revenue & Entitlements								
355.01 · Public Utility Realty Tax	4,706.55	4,810.26	3,956.09	4,000.00	4,405.49	4,000.00	0.00%	No
355.06 · State Pension System Assistance	121,545.87	157,487.26	169,765.37	170,000.00	182,691.15	170,000.00	0.00%	No
355.07 · Firemen's Relief	61,626.48	62,754.21	58,477.47	58,000.00	53,816.56	58,000.00	0.00%	No
355.09 · Recycling Performance Grant (Act 101)	301.40	17,393.00	16,151.00	16,000.00	15,320.00	15,000.00	-6.25%	No
357 · Local Government Units								
357.01 · EBT Municipal Authority Reimbursement	23,882.92	50,630.14	348,552.61	340,000.00	87,262.85	357,000.00	5.00%	Yes
357.02 · Fire Company Worker's Comp Reimbursement	0.00	6,261.31	7,468.63	5,200.00	0.00	5,200.00	0.00%	No
357.04 · Chester County Grant Programs	0.00	0.00	0.00	35,000.00	15,201.41	20,000.00	-42.86%	Yes
357.99 · Misc. Local Government Agreements	0.00	45,086.70	1,950.00	8,000.00	8,000.00	0.00	-100.00%	No
350-359 · Intergovernmental Revenues	509,963.22	478,749.82	606,321.17	636,200.00	366,697.46	629,200.00	-1.10%	
360-379 · Charges for Service								
361 · General Government								
361.30 · Subdivision Filing Fees	10,500.00	14,500.00	500.00	5,000.00	10,000.00	5,000.00	0.00%	No
361.32 · Legal/Engineering Reimbursement (Escrows)	245,590.81	285,410.91	633,405.91	256,000.00	202,963.03	250,000.00	-2.34%	Yes
361.3X · Legal Reimbursement	0.00	0.00	0.00	50,000.00	19,982.00	0.00	-100.00%	No
361.33 · Zoning Permit	3,975.00	4,320.00	5,751.00	5,000.00	5,932.00	5,000.00	0.00%	No
362 · Public Safety								
362.1X · Police Golf Outing	0.00	-811.47	0.64	5,000.00	0.00	0.00	-100.00%	No
362.40 · Building Application Fee	30,371.00	26,371.00	39,568.00	28,000.00	31,312.75	30,000.00	7.14%	No
362.41 · Building Permits	291,051.28	251,265.16	518,965.67	310,000.00	368,526.23	375,000.00	20.97%	No
362.47 · Stormwater Inspection Fee	5,012.50	3,750.00	2,650.00	4,000.00	750.00	1,000.00	-75.00%	No
367 · Recreation								
367.20 · Parks & Rec Revenue	25,063.00	26,904.19	28,229.86	20,000.00	2,945.60	2,600.00	-87.00%	Yes
387.06 · Buy a Brick Campaign	150.00	0.00	0.00	0.00	0.00	0.00	0.00%	No
379 · Other Charges for Services								
379.01 · Miscellaneous Charges for Services	46,999.69	44,277.49	56,297.69	30,000.00	13,989.66	30,000.00	0.00%	No
360-379 · Charges for Service	658,713.28	655,987.28	1,285,368.77	713,000.00	656,401.27	698,600.00	-2.02%	
TOTAL REVENUE	5,970,145.19	5,979,500.54	7,169,345.40	6,456,200.00	5,856,456.69	6,654,470.00	3.07%	
EXPENDITURES								
400-409 · General Government								
400 · Legislative/Governing Body								
400.05 · Board of Supervisors Salary	4,500.00	4,500.00	4,500.00	4,500.00	3,375.00	4,500.00	0.00%	No
400.10 · Zoning Hearing Board Salary	199.90	720.00	480.00	500.00	840.00	500.00	0.00%	No
400 · Legislative/Governing Body	4,699.90	5,220.00	4,980.00	5,000.00	4,215.00	5,000.00	0.00%	
401 · Executive/Manager								
401.12 · Salaries & Wages								
401.12-01 · Township Manager / S. Piersol	96,506.60	95,710.00	98,545.60	101,379.00	81,979.00	104,416.00	3.00%	No
401.12-02 · Assistant Township Manager / L. Reven	49,979.50	59,987.20	61,789.00	71,781.00	57,976.80	73,935.00	3.00%	No
401.18 · Longevity	10,568.60	350.00	4,725.00	5,075.00	5,125.00	5,475.00	7.88%	Yes
401.33 · Vehicle Expenses	1,000.00	5,200.00	5,200.00	4,800.00	4,200.00	4,800.00	0.00%	Yes
401 · Executive/Manager	158,054.70	161,247.20	170,259.60	183,035.00	149,280.80	188,626.00	3.05%	
402 · Auditing Services								
402.31 · Auditing / Bookkeeping Professional Svcs	9,000.00	13,000.00	9,300.00	12,500.00	12,500.00	12,500.00	0.00%	No
402 · Auditing Services	9,000.00	13,000.00	9,300.00	12,500.00	12,500.00	12,500.00	0.00%	
403 · Tax Collection								
403.05 · Tax Collector Salary	29,451.50	29,311.88	29,311.88	29,312.00	23,674.98	29,312.00	0.00%	Yes
405.12 · Tax Collector's Assistant Wages	7,730.15	1,215.00	0.00	0.00	0.00	0.00	0.00%	No
403.24 · Tax Collection Operating Supplies	6,189.97	5,719.68	6,264.96	7,000.00	5,127.55	7,000.00	0.00%	No
403 · Tax Collection	43,371.62	36,246.56	35,576.84	36,312.00	28,802.53	36,312.00	0.00%	
404 · Solicitor/Legal Services								
404.310 · Legal Services: General	159,205.02	260,865.39	339,501.05	35,000.00	144,802.17	130,000.00	271.43%	No
404.314 · Legal Services: Reimbursable	N/A	N/A	N/A	75,000.00	106,178.31	90,000.00	20.00%	No
404.31X · Legal Services: Right-to-Know	N/A	N/A	N/A	15,000.00	11,143.15	15,000.00	0.00%	No
404 · Solicitor/Legal Services	159,205.02	260,865.39	339,501.05	125,000.00	262,123.63	235,000.00	88.00%	
405 · Secretary / Clerk / Treasurer								
405.12 · Salaries & Wages								
405.12-01 · Secretary/Treasurer: M. Smedley	51,426.40	51,396.20	52,482.80	0.00	1,479.72	0.00	0.00%	No
405.12-02 · Permits Administrator: N. King	51,855.50	53,807.00	57,448.20	59,069.00	47,716.20	60,850.00	3.02%	No
405.12-03 · Part-time Clerical Staff	19,798.50	11,594.10	4,596.50	5,000.00	0.00	5,000.00	0.00%	No
405.12-04 · Administrative Assistant: L. Taraschi	N/A	19,518.45	36,036.00	37,118.00	29,973.30	45,000.00	21.23%	No
405.12-05 · Secretary/Treasurer: M. Slade	N/A	N/A	N/A	50,000.00	40,559.40	58,713.00	17.43%	No
405 · Secretary / Clerk / Treasurer	123,080.40	136,315.75	150,563.50	151,187.00	119,728.62	169,563.00	12.15%	



East Brandywine Township
 FY 2019 Final Budget: December 20, 2018
 01. General Fund

	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2018 YTD (10/30/2018)	2019 Budget	Budget Change	Detail Form?
406 · Other General Government Admin								
406.20 · Supplies	19,489.38	0.00	0.00	0.00	0.00	0.00	0.00%	No
406.20 · Postage	N/A	N/A	N/A	N/A	N/A	3,000.00	NEW	No
406.24 · General Operating Supplies	62,426.58	45,307.38	72,170.06	55,000.00	46,624.77	20,000.00	-63.64%	No
406.27 · Computer/Hardware/Software/Support	N/A	N/A	N/A	N/A	N/A	57,200.00	NEW	Yes
406.32 · Phones/Broadband	13,230.89	17,667.11	13,330.55	14,000.00	11,531.01	13,000.00	-7.14%	No
406.34 · Advertising and Printing	43,425.86	32,327.61	34,890.69	30,000.00	22,866.48	10,000.00	-66.67%	No
406.35 · Insurance and Bonding	1,125.00	1,125.00	0.00	1,100.00	8,322.00	8,500.00	672.73%	No
406.38 · Pipeline Expenses	10,000.00	0.00	0.00	0.00	0.00	0.00	0.00%	No
406.39 · Giant Escrow Account	82,446.13	0.00	0.00	0.00	0.00	0.00	0.00%	No
406.45 · Contractual Svcs. (Copy Equipment)	599.00	15,115.77	13,359.97	12,000.00	14,322.63	14,000.00	16.67%	Yes
406.46 · Meetings, Conferences, & Education	0.00	1,689.83	2,624.46	3,500.00	6,038.39	5,000.00	42.86%	No
406.47 · Management Consulting	N/A	N/A	N/A	N/A	60,000.00	0.00	0.00%	No
406.48 · Memorials & Staff/Volunteer Appreciation	N/A	N/A	N/A	N/A	N/A	2,000.00	NEW	No
406.49 · Newsletter	N/A	N/A	N/A	N/A	N/A	24,000.00	NEW	Yes
406 · Other General Government Admin	232,742.84	113,232.70	136,375.73	115,600.00	169,705.28	156,700.00	35.55%	
408 · Engineering Services								
408.20 · Road Department Engineering Exp	22,784.13	32,332.93	0.00	0.00	0.00	0.00	0.00%	No
408.30 · Engineering: Special Projects	240,638.68	384,143.71	114,386.65	50,000.00	39,114.22	50,000.00	0.00%	Yes
408.40 · Engineering: Reimbursable Reviews	N/A	N/A	N/A	N/A	N/A	145,000.00	NEW	Yes
408 · Engineering Services	263,422.81	416,476.64	114,386.65	50,000.00	39,114.22	195,000.00	290.00%	
409 · General Government Buildings & Plant								
409.20 · Building Supplies	13,123.33	25,550.55	12,151.38	13,000.00	9,754.39	13,500.00	3.85%	No
409.23 · Heating Fuel	14,090.80	11,186.00	9,249.03	15,000.00	11,815.63	15,000.00	0.00%	No
409.35 · Public Water	6,627.59	7,384.85	8,030.50	8,000.00	8,540.88	10,500.00	31.25%	No
409.36 · Electric	45,199.81	49,408.60	49,112.21	50,000.00	41,448.76	50,000.00	0.00%	No
409.37 · Repairs & Maintenance/Township	66,489.59	59,364.99	37,349.32	50,000.00	25,551.72	50,000.00	0.00%	No
409 · General Government Buildings & Plant	145,531.12	152,894.99	115,892.44	136,000.00	97,111.38	139,000.00	2.21%	
410-419 · Public Safety								
410 · Police								
410.12 · Salaries & Wages								
410.12A · Chief of Police / M. Kocsi	116,396.00	119,267.20	122,844.80	126,530.00	102,194.40	130,326.00	3.00%	No
410.12B · Police Corporal / S. Leifholt	88,582.16	88,240.20	84,962.86	94,706.13	2,917.86	0.00	-100.00%	No
410.12C · Police Sergeant / G. Mooney	87,858.86	87,487.44	92,396.92	94,706.13	76,217.22	97,547.00	3.00%	No
410.12D · Police Sergeant / M. Twaddell	87,615.20	87,236.52	92,131.66	94,706.13	59,462.18	97,547.00	3.00%	No
410.12E · Police Sergeant / J. Ferraro	87,858.86	87,989.28	92,920.66	94,706.13	76,322.22	97,547.00	3.00%	No
410.12F · Patrol Officer / S. Tyree	86,018.92	85,940.30	88,514.50	89,873.95	73,759.48	95,059.00	5.77%	No
410.12G · Police Lieutenant / G. Babetski	96,806.40	100,320.00	102,875.20	105,920.00	72,050.08	0.00	-100.00%	No
410.12H · Patrol Detective / D. Orris	82,657.60	85,777.38	87,759.40	89,873.95	73,192.52	95,059.00	5.77%	No
410.12I · Patrol Officer / B. Shephard	83,076.76	85,451.54	88,514.50	89,873.95	72,074.28	92,570.00	3.00%	No
410.12J · Patrol Officer / J. Hayes	75,594.61	79,269.92	85,222.90	89,873.95	72,852.07	92,570.00	3.00%	No
410.12K · Patrol Officer / J. Lanza	75,538.30	77,168.42	77,458.00	89,873.95	15,711.83	0.00	-100.00%	No
410.12L · Patrol Lieutenant / J. Yankanich	75,146.86	78,952.24	87,524.00	92,290.00	78,569.22	102,794.00	11.38%	No
410.12M · Patrol Officer / C. Harnish	52,406.12	69,964.66	76,238.72	82,759.00	66,367.74	89,871.00	8.59%	No
410.12N · Patrol Officer / M. Rae	0.00	18,738.90	55,166.60	74,147.00	60,261.05	80,614.00	8.72%	No
410.12O · Patrol Officer / J. Lemus	23,865.66	57,988.08	72,714.92	79,015.00	63,246.45	85,627.00	8.37%	No
410.12P · Part-Time Police Salary	12,807.00	13,370.00	0.00	37,000.00	20,590.00	40,000.00	8.11%	No
410.12Q · Police Secretary / R. Jamison	47,918.08	48,525.40	49,067.20	51,404.00	40,821.90	55,446.00	7.86%	No
410.12R · PT Secretary / J. Smedley	6,832.75	15,872.00	24,200.88	25,750.00	20,160.36	33,142.00	28.71%	No
410.12S · Patrol Officer / T. Smith	0.00	0.00	0.00	0.00	20,272.28	64,037.00	NEW	No
410.12T · Patrol Officer / New Hire	0.00	0.00	0.00	0.00	0.00	44,000.00	NEW	No
410.12U · Patrol Officer / New Hire	0.00	0.00	0.00	0.00	0.00	44,000.00	NEW	No
410.18 · Overtime & Other Compensation								
410.18A · Police Overtime	27,959.63	24,569.51	37,306.94	34,500.00	36,497.22	34,500.00	0.00%	No
410.18B · Shift Differential	12,010.00	11,833.42	11,864.50	13,000.00	8,632.80	13,000.00	0.00%	No
410.18C · Longevity	14,000.00	21,900.00	21,900.00	27,000.00	14,200.00	23,300.00	-13.70%	No
410.18D · Sick Bonus	4,425.00	4,950.00	9,934.20	10,000.00	7,500.00	10,000.00	0.00%	No
410.18E · Vacation/Chart Buyout	33,022.53	33,408.51	34,213.81	30,000.00	16,288.12	30,000.00	0.00%	No
410.19 · Benefits and Employer-Paid Withholdings								
410.19A · FICA	71,082.06	86,663.58	86,593.86	96,000.00	66,794.20	98,300.00	2.40%	No
410.19B · MED-TAX	16,624.03	20,404.50	20,325.35	22,500.00	21,737.03	23,000.00	2.22%	No
410.19C · Township Share Police Pension MMO	74,787.00	36,589.74	57,238.91	56,471.00	43,806.35	57,000.00	0.94%	No
410.19D · State Aid Police Pension MMO	94,100.00	122,490.26	128,471.09	131,239.00	140,531.65	155,638.00	18.59%	No
410.19E · Health/Medical Expenses	192,968.91	215,483.08	241,588.44	253,400.00	187,180.95	260,000.00	2.60%	No
410.19F · Misc. Medical Expenses	442.00	0.00	-10.00	1,000.00	3,671.00	2,000.00	100.00%	No
410.19G · Medical Reimbursement	16,264.77	17,675.68	15,896.68	23,500.00	12,482.38	23,500.00	0.00%	No
410.19H · Med. Reimb./Monthly in lieu of	13,500.00	12,000.00	12,000.00	12,000.00	10,000.00	18,000.00	50.00%	No
410.19J · Dental	18,303.98	20,070.18	22,851.84	23,000.00	14,178.75	23,000.00	0.00%	No
410.19K · Liability/Auto/Prof. Insurance	41,144.00	31,863.00	20,244.00	25,000.00	29,309.00	25,000.00	0.00%	No
410.19L · Workman Comp. Insurance	93,711.38	55,018.74	83,727.15	72,000.00	73,192.23	72,000.00	0.00%	No
410.19M · Life/Disability Insurance	11,746.42	15,411.36	16,280.07	21,000.00	11,487.87	21,000.00	0.00%	No
410.19N · School/Training/College Reim.	706.00	7,547.47	6,429.00	12,000.00	5,450.00	12,000.00	0.00%	No
410.21 · Office Supplies								
410.21-01 · Stationary	0.00	0.00	59.33	750.00	18.00	750.00	0.00%	No
410.21-02 · Printing	1,292.40	812.44	646.01	1,500.00	1,435.28	1,500.00	0.00%	No
410.21-03 · Office Supplies	1,445.56	1,771.69	2,148.43	2,500.00	1,900.57	2,500.00	0.00%	No
410.21-04 · Office/Furniture	120.38	869.51	795.90	1,000.00	171.83	1,000.00	0.00%	No
410.23 · Postage	49.00	131.10	53.74	200.00	152.37	150.00	-25.00%	No
410.24 · General Operating Supplies								
410.241 · Support/Tech. Services	5,376.34	6,574.00	9,151.52	10,000.00	9,789.47	12,000.00	20.00%	No
410.242 · Support/Misc	81.62	304.95	800.00	500.00	0.00	500.00	0.00%	No
410.243 · Maintenance/Repair	20,908.38	15,684.21	18,677.59	15,000.00	12,990.38	15,000.00	0.00%	No
410.244 · Car Washing	173.00	292.50	279.80	500.00	147.00	250.00	-50.00%	No
410.245 · Major Vehicle Equipment	1,970.00	1,645.78	1,818.26	2,000.00	1,242.26	2,000.00	0.00%	No
410.246 · Minor Vehicle Supplies	1,808.83	2,597.66	2,263.20	2,000.00	1,143.92	2,000.00	0.00%	No
410.247 · Vehicle Collision Repairs	325.62	2,300.00	456.50	2,000.00	4,143.50	2,000.00	0.00%	No
410.248 · Police Radios	138.70	4,709.21	0.00	500.00	0.00	500.00	0.00%	No
410.249 · Radio Maintenance	728.45	65.45	174.00	750.00	70.77	500.00	-33.33%	No
410.24A · Petty Cash	299.04	521.48	288.94	1,000.00	750.00	1,000.00	0.00%	No
410.24B · Copier Lease Expense	2,780.04	3,152.14	3,372.96	2,800.00	1,889.98	2,800.00	0.00%	No
410.24C · Copier/Fax/Computer Supplies	1,057.79	1,409.29	1,160.33	1,500.00	846.28	1,500.00	0.00%	No
410.24D · Computer Repairs-purchase	2,716.77	1,880.79	2,670.70	5,000.00	899.95	5,000.00	0.00%	No
410.24E · IT Professional Services	5,086.14	3,162.50	10,374.79	8,000.00	4,152.40	8,000.00	0.00%	No
410.24F · Education/Training	5,306.63	7,423.99	7,131.24	10,000.00	1,902.06	10,000.00	0.00%	No
410.24G · Publications	1,019.47	523.95	477.00	1,000.00	0.00	1,000.00	0.00%	No
410.24H · Prisoner Cell Fee	1,750.00	1,750.00	2,000.00	2,000.00	2,000.00	1,000.00	-50.00%	No
410.24I · Tactical Fee	0.00	2,500.00	2,500.00	3,000.00	2,500.00	3,000.00	0.00%	No
410.24J · Investigation/New Equipment	131.00	909.90	176.73	500.00	17.82	500.00	0.00%	No
410.24K · Supplies	1,137.42	1,504.13	966.92	1,500.00	598.97	1,500.00	0.00%	No
410.24L · Photo/Arrest/Crime Scene Expens	372.81	17.99	-112.08	500.00	660.37	500.00	0.00%	No
410.24M · Maintenance/Repair of Equipment	321.27	399.96	290.27	500.00	0.00	500.00	0.00%	No
410.24N · Evidence Room IT Support	550.00	550.00	550.00	550.00	550.00	600.00	9.09%	No
410.24O · Drug Scan	-235.00	940.00	956.81	2,000.00				



East Brandywine Township
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	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2018 YTD (10/30/2018)	2019 Budget	Budget Change	Detail Form?
410.24T · Ammo/Targets	1,973.84	2,168.39	1,352.95	1,500.00	1,572.40	1,500.00	0.00%	No
410.24U · Range Fee	0.00	0.00	0.00	350.00	0.00	350.00	0.00%	No
410.24V · Uniforms/Equipment	3,438.58	2,621.82	1,591.63	4,500.00	5,424.81	6,000.00	33.33%	No
410.24W · Uniform Allocance	12,578.86	14,715.00	14,850.00	15,600.00	13,186.00	15,400.00	-1.28%	No
410.24X · Dry Cleaning Expenses	3,267.35	1,954.46	2,797.89	4,000.00	1,918.21	3,000.00	-25.00%	No
410.24Y · Youth Aid Panel	0.00	500.00	379.04	500.00	35.41	500.00	0.00%	No
410.24Z · Community and Youth Projects	395.00	1,539.70	1,374.48	1,500.00	1,398.69	2,000.00	33.33%	No
410.25A · Memorials & Staff/Volunteer Appreciation	N/A	N/A	N/A	N/A	N/A	1,000.00	NEW	No
410.32 · Communication - Telephone & Wireless								
410.32A · Cell Phones	3,013.66	3,102.06	3,251.38	3,000.00	2,154.70	2,400.00	-20.00%	No
410.32B · Telephone/Building	4,865.04	4,102.00	4,630.31	4,600.00	4,013.91	5,400.00	17.39%	No
410.32C · Com Internet/AT&T Wireless Card	2,541.76	1,867.12	1,124.28	750.00	1,034.20	1,200.00	60.00%	No
410.33 · Transportation Fuel & Mileage	29,246.39	27,838.50	20,890.16	30,000.00	18,822.74	27,000.00	-10.00%	No
410.42 · Dues, Subscriptions, & Memberships								
410.42A · Dues and Fees/Organizations	1,296.00	1,076.00	1,504.50	1,500.00	1,375.00	1,500.00	0.00%	No
410.42B · Accreditation	4,597.51	3,860.19	187.00	1,500.00	1,000.00	1,500.00	0.00%	No
410 · Police	2,058,378.51	2,166,166.23	2,340,203.21	2,527,969.27	1,879,488.71	2,499,294.00	-1.13%	
411 · Fire								
411.19 · Workers Compensation - Fire Company	19,179.64	13,868.12	18,111.43	16,250.00	16,212.50	17,000.00	4.62%	No
411.33 · Fire Company Fuel	9,068.98	8,320.64	6,182.36	10,000.00	5,205.65	10,000.00	0.00%	No
411.36 · Fire Hydrant Fees	30,643.67	32,744.72	33,646.72	31,300.00	28,460.60	35,000.00	11.82%	No
411.52 · Fireman's Relief Expenses	61,626.48	62,754.21	58,477.47	58,000.00	53,816.56	58,000.00	0.00%	No
411.54 · Fire Protection Expenses	114,267.30	120,552.07	227,608.73	177,825.00	177,824.00	216,396.00	21.69%	Yes
411 · Fire	234,786.07	238,239.76	344,026.71	293,375.00	281,519.31	336,396.00	14.66%	
412 · Ambulance/Rescue								
412.54 · Minquas Ambulance Expenses	4,500.00	4,500.00	4,500.00	4,500.00	0.00	4,500.00	0.00%	No
412.55 · Westwood Ambulance Capital Expenses	4,500.00	4,500.00	4,500.00	4,500.00	0.00	4,500.00	0.00%	No
412 · Ambulance/Rescue	9,000.00	9,000.00	9,000.00	9,000.00	0.00	9,000.00	0.00%	
413 · UCC & Code Enforcement								
413.31 · Building Inspections & Review	207,819.52	191,108.35	277,495.66	230,000.00	195,952.29	235,000.00	2.17%	No
413 · UCC & Code Enforcement	207,819.52	191,108.35	277,495.66	230,000.00	195,952.29	235,000.00	2.17%	
414 · Planning and Zoning								
414.31 · Planning & Zoning Expenses	77,017.90	35,787.29	226,986.72	150,000.00	148,407.11	20,000.00	-86.67%	No
414 · Planning and Zoning	77,017.90	35,787.29	226,986.72	150,000.00	148,407.11	20,000.00	-86.67%	
415 · Emergency Management								
415.24 · Emergency Management Expenses	1,255.50	1,480.00	899.32	2,000.00	0.00	2,000.00	0.00%	No
415 · Emergency Management	1,255.50	1,480.00	899.32	2,000.00	0.00	2,000.00	0.00%	
420-425 · Health and Human Services								
421 · Health								
421.31 · Visiting Nurses Program	750.00	750.00	750.00	750.00	0.00	750.00	0.00%	No
421 · Health	750.00	750.00	750.00	750.00	0.00	750.00	0.00%	
421 · Vector (Animal Control)								
422.31 · Animal Control (SPCA)	3,270.00	3,100.00	7,656.85	5,000.00	2,178.51	5,000.00	0.00%	No
421 · Vector (Animal Control)	3,270.00	3,100.00	7,656.85	5,000.00	2,178.51	5,000.00	0.00%	
423 · Human Services								
423.52 · Downingtown Senior Center	1,000.00	1,000.00	1,000.00	2,000.00	0.00	2,000.00	0.00%	No
423 · Human Services	1,000.00	1,000.00	1,000.00	2,000.00	0.00	2,000.00	0.00%	
426-429 · Public Works - Sanitation								
427 · Solid Waste Collection/Disposal								
427.45 · Refuse/Recycling Collection Contract	267,394.50	298,107.30	305,085.74	311,100.00	212,687.66	317,222.00	1.97%	Yes
427.49 · Refuse/Recycling Tipping Fees	163,037.99	170,228.69	165,145.61	170,000.00	128,718.05	170,000.00	0.00%	Yes
427 · Solid Waste Collection/Disposal	430,432.49	468,335.99	470,231.35	481,100.00	341,405.71	487,222.00	1.27%	
429 · Wastewater Collection/Disposal								
429.xx · Reimbursable MA Expenses	-10,000.00	0.00	0.00	0.00	310,660.33	50,000.00	NEW	No
429 · Wastewater Collection/Disposal	-10,000.00	0.00	0.00	0.00	310,660.33	50,000.00	NEW	
430-439 · Public Works								
430 · Public Works / General Services								
430.12 · Salaries & Wages								
430.12-01 · Public Works Roadmaster: M. VanLew	68,240.00	70,193.90	72,300.76	74,256.00	59,976.00	76,484.00	3.00%	
430.12-02 · Public Works Employee: C. Ott	46,796.00	46,491.06	47,840.00	49,276.00	39,959.11	50,754.00	3.00%	
430.12-03 · Public Works Employee: M. Dawson	8,422.52	420.00	0.00	500.00	0.00	500.00	0.00%	
430.12-04 · Public Works Employee: D. Claas	41,208.00	42,034.28	43,201.60	46,821.00	37,816.80	50,754.00	8.40%	Yes
430.12-05 · Public Works Employee: J. Worrell	46,839.38	46,446.40	38,582.50	39,421.00	31,839.36	40,604.00	3.00%	
430.12-06 · Part-Time Public Works Staff	0.00	0.00	0.00	15,000.00	0.00	15,000.00	0.00%	
430.12-07 · Public Works Employee: K. Mortzfield	0.00	15,786.54	36,722.06	41,892.00	33,915.76	45,677.00	9.04%	
430.18 · Overtime Public Works Staff	13,866.41	8,812.65	5,842.12	20,000.00	10,501.94	20,000.00	0.00%	No
430.33 · Vehicle Gasoline	7,764.39	3,235.63	5,310.87	3,000.00	2,888.45	3,000.00	0.00%	No
430 · Public Works / General Services	233,136.70	233,420.46	249,799.91	290,166.00	216,897.42	302,773.00	4.34%	
432 · Snow Removal								
432.24 · Snow Removal	0.00	0.00	0.00	10,000.00	0.00	10,000.00	0.00%	No
432 · Snow Removal	0.00	0.00	0.00	10,000.00	0.00	10,000.00	0.00%	
433 · Traffic Control Devices								
433.01 · Street Signs	2,775.29	430.00	0.00	0.00	0.00	0.00	0.00%	No
433.02 · Repairs to Traffic Signals	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	No
433.03 · Traffic Signal Electric	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	No
433 · Traffic Control Devices	2,775.29	430.00	0.00	0.00	0.00	0.00	0.00%	
436 · Storm Sewers & Drains								
436.31 · Stormwater Engineer / MS4 Permit	0.00	0.00	51,837.25	40,000.00	46,104.00	80,000.00	100.00%	No
436.37 · Repairs to Storm Sewers & Drains	0.00	0.00	0.00	20,000.00	12,548.97	20,000.00	0.00%	No
436 · Storm Sewers & Drains	0.00	0.00	51,837.25	60,000.00	58,652.97	100,000.00	66.67%	
437 · Repairs of Tools & Machinery								
437.37 · Repairs of Tools & Machinery	8,613.08	18,852.27	20,903.01	10,000.00	12,012.26	10,000.00	0.00%	No
437 · Repairs of Tools & Machinery	8,613.08	18,852.27	20,903.01	10,000.00	12,012.26	10,000.00	0.00%	
438 · Maintenance and Repair Roads/Bridges								
438.01 · Repairs to Roads	11,582.33	24,217.46	39,675.00	0.00	8,419.06	0.00	0.00%	No
438.02 · Repairs to Bridges	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	No
438.31 · Repair Engineering & Construction Mgmt.	0.00	0.00	24,625.28	20,000.00	27,996.38	20,000.00	0.00%	No
438 · Maintenance and Repair Roads/Bridges	11,582.33	24,217.46	64,300.28	20,000.00	36,415.44	20,000.00	0.00%	



East Brandywine Township
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	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2018 YTD (10/30/2018)	2019 Budget	Budget Change	Detail Form?
450-459 · Culture and Recreation								
451 · Recreation								
451.74 · Parks and Recreation Improvements	23,042.17	16,471.72	24,574.95	21,970.00	40,440.44	6,150.00	-72.01%	Yes
451.75 · Parks and Recreation Events	9,066.16	0.00	0.00	12,700.00	8,635.96	15,000.00	18.11%	Yes
451.76 · Bondsville Mill Expenses	67,379.55	81,562.16	62,324.83	178,760.00	120,942.46	1,000.00	-99.44%	Yes
451.77 · Parks & Rec Fundraising Expenses	0.00	8,756.02	12,930.29	12,000.00	0.00	0.00	-100.00%	No
451.78 · Parks & Rec Transfers to Foundation	0.00	7,698.00	23,304.74	8,000.00	1,250.00	0.00	-100.00%	No
451.79 · Trails Committee Activities	0.00	0.00	345.07	8,000.00	0.00	0.00	-100.00%	Yes
451.94 · D.A.R.C. Expenses	8,960.00	9,297.00	9,920.00	11,205.00	11,205.00	15,000.00	33.87%	Yes
451 · Recreation	108,447.88	123,784.90	133,399.88	252,635.00	182,473.86	37,150.00	-85.29%	
456 · Libraries								
456.52 · Libraries	9,600.00	9,600.00	6,200.00	6,200.00	6,200.00	13,524.00	118.13%	Yes
456 · Libraries	9,600.00	9,600.00	6,200.00	6,200.00	6,200.00	13,524.00	118.13%	
459 · Historic Preservation								
459.24 · Historical Commission	1,614.80	1,965.30	757.00	3,690.00	1,129.40	4,000.00	8.40%	Yes
459 · Historic Preservation	1,614.80	1,965.30	757.00	3,690.00	1,129.40	4,000.00	8.40%	
460-469 · Community Development								
461 · Conservation of Natural Resources								
461.24 · Pipeline Expenses	35,500.00	0.00	0.00	0.00	0.00	0.00	0.00%	No
461 · Conservation of Natural Resources	35,500.00	0.00	0.00	0.00	0.00	0.00	0.00%	
470-474 · Debt Service								
470 · Debt Service Principal & Interest								
470.00 · Debt Service Expense	461,015.29	493,726.59	772,367.82	758,500.00	64,815.55	770,580.00	1.59%	Yes
470 · Debt Service Principal & Interest	461,015.29	493,726.59	772,367.82	758,500.00	64,815.55	770,580.00	1.59%	
481-484 · Employer Paid Benefits (Non-Uniformed)								
481 · FICA, Medicare, and U/C								
481.00 · FICA, Medicare, and U/C	39,530.49	42,596.13	45,614.89	55,000.00	38,612.77	55,000.00	0.00%	No
483 · Pensions								
483.01 · Township Share Non-Uniform Pension MMO	27,279.13	22,734.00	25,972.72	25,000.00	27,536.50	26,000.00	4.00%	No
483.02 · State Aid Non-Uniform Pension MMO	27,445.87	34,997.00	41,294.28	44,000.00	42,159.50	44,000.00	0.00%	No
484 · Workers Compensation								
484.01 · Workers Compensation	15,486.38	13,256.74	17,833.27	16,000.00	15,307.27	16,000.00	0.00%	No
481-484 · Employer Paid Benefits (Non-Uniformed)	109,741.87	113,583.87	130,715.16	140,000.00	123,616.04	141,000.00	0.71%	
486 · Insurance, Casualty, and Surety								
486.00 · Insurance Premiums	32,142.00	46,278.00	44,674.25	36,000.00	39,928.00	40,000.00	11.11%	No
486 · Insurance, Casualty, and Surety	32,142.00	46,278.00	44,674.25	36,000.00	39,928.00	40,000.00	11.11%	
487 · Health Insurance Benefits (Non-Uniformed)								
487.16 · Health/Hospitalization	193,866.31	174,599.59	221,620.69	255,000.00	245,076.83	270,000.00	5.88%	No
487.17 · Health Reimbursement (HRA)	21,935.36	28,325.78	15,112.32	22,000.00	20,233.00	20,000.00	-9.09%	No
487.18 · Life/Disability	5,095.91	7,226.90	7,546.03	6,000.00	6,306.39	7,500.00	25.00%	No
487.19 · Dental	14,210.50	13,344.10	17,226.73	16,000.00	17,185.38	16,000.00	0.00%	No
487 · Health Insurance Benefits (Non-Uniformed)	235,108.08	223,496.37	261,505.77	299,000.00	288,801.60	313,500.00	4.85%	
491-492 · Other Financing Uses								
491 · Tax Refunds								
491.00 · Tax Refund/Escrow Returns	31,462.81	17,097.38	8,169.22	15,000.00	8,934.70	30,000.00	100.00%	No
491 · Tax Refunds	31,462.81	17,097.38	8,169.22	15,000.00	8,934.70	30,000.00	100.00%	
492 · Interfund Operating Transfers								
492.30 · Interfund Operating Transfers	N/A	N/A	N/A	N/A	N/A	77,580.00	New	No
492 · Interfund Operating Transfers	N/A	N/A	N/A	N/A	N/A	77,580.00	New	
TOTAL EXPENDITURES	5,433,558.53	5,716,919.45	6,499,715.18	6,417,019.27	5,082,070.67	6,654,470.00	3.70%	
REVENUE OVER EXPENITURES	536,586.66	262,581.09	669,630.22	39,180.73	774,386.02	0.00		



East Brandywine Township

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35. · State Liquid Fuels Fund

	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2018 YTD (10/30/2018)	2019 Budget	2020 Budget	2021 Budget	2022 Budget	2023 Budget
BEGINNING FUND BALANCE	177,285.47	77,166.27	253,398.24	423,809.26	250,209.26	250,209.26	216,609.26	210,009.26	213,409.26	216,809.26
Income										
341 · Interest Earnings										
341.00 · Interest Earnings	254.91	116.12	217.96	100.00	248.85	100.00	100.00	100.00	100.00	100.00
350-359 · Intergovernmental Revenues										
355 · State Shared Revenue & Entitlements										
355.02 · Liquid Fuels Tax	193,847.34	223,804.26	234,163.73	230,000.00	243,854.04	250,000.00	250,000.00	250,000.00	250,000.00	250,000.00
Total Income	194,102.25	223,920.38	234,381.69	230,100.00	244,102.89	250,100.00	250,100.00	250,100.00	250,100.00	250,100.00
Expense										
400-409 · General Government										
409 · General Government Buildings & Plant										
409.36 · Electric	160.80	-522.81	664.32	200.00	540.75	200.00	200.00	200.00	200.00	200.00
430-439 · Public Works										
430 · Public Works / General Services										
430.33 · Vehicle Gasoline	16,066.28	10,079.41	10,267.63	15,000.00	8,269.52	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00
431 · Cleaning of Streets										
431.00 · Cleaning of Streets	0.00	0.00	0.00	2,000.00	0.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
432 · Snow Removal										
432.00 · Snow Removal	35,394.92	19,848.16	10,873.35	35,000.00	29,618.43	35,000.00	35,000.00	35,000.00	35,000.00	35,000.00
433 · Traffic Control Devices										
433.01 · Street Signs	0.00	0.00	0.00	10,000.00	1,490.00	10,000.00	5,000.00	5,000.00	5,000.00	5,000.00
433.02 · Repairs to Traffic Signals	6,204.54	3,062.66	3,358.52	5,000.00	7,426.42	5,000.00	3,000.00	3,000.00	3,000.00	3,000.00
433.03 · Traffic Signal Electric	0.00	602.57	0.00	1,500.00	0.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
437 · Repairs of Tools & Machinery										
437.37 · Repairs of Tools & Machinery	23,258.19	11,917.69	4,200.35	20,000.00	11,510.18	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00
438 · Maintenance and Repair Roads/Bridges										
438.01 · Repairs to Roads / Crackseal	8,136.72	309.35	195.50	15,000.00	514.32	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00
438.74 · Capital Purchases / Equipment										
> <i>New (Big) Truck</i>	45,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
> <i>Replacement for 1995 (Small) Truck</i>	0.00	0.00	34,411.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
> <i>Replacement for 1998 (Big) Truck</i>	0.00	0.00	0.00	60,000.00	0.00	0.00	0.00	0.00	0.00	0.00
> <i>Replacement for JD Backhoe</i>	0.00	0.00	0.00	60,000.00	60,000.00	0.00	0.00	0.00	0.00	0.00
> <i>Replacement for 2005 (Big) Truck</i>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
> <i>Replacement for 2010 (Small) Truck</i>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
> <i>Replacement for 2012 (Small) Truck</i>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
> <i>Replacement for JD Tractor</i>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
> <i>Replacement for 2015 (Big) Truck</i>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
439 · Highway Construction & Rebuilding Projects										
439.72 · Highway Construction & Rebuilding										
> <i>2015 Re-Paving Project (Pennsy Supply)</i>	160,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
> <i>2016 Re-Paving Project (Pennsy Supply)</i>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
> <i>Lyndell Bridge Repair</i>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
> <i>Hawthorne Drive SWM Solution</i>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
> <i>2017 Re-Paving Project (Dan Malloy Paving)</i>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
> <i>2018 Re-Paving Project</i>	0.00	0.00	0.00	180,000.00	0.00	0.00	0.00	0.00	0.00	0.00
> <i>2019 Re-Paving Project</i>	0.00	0.00	0.00	0.00	0.00	180,000.00	0.00	0.00	0.00	0.00
> <i>2020 Re-Paving Project</i>	0.00	0.00	0.00	0.00	0.00	0.00	160,000.00	0.00	0.00	0.00
> <i>2021 Re-Paving Project</i>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	150,000.00	0.00	0.00
> <i>2022 Re-Paving Project</i>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	150,000.00	0.00
> <i>2023 Re-Paving Project</i>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	150,000.00
Total Operating Expense	294,221.45	45,297.03	63,970.67	403,700.00	119,369.62	283,700.00	256,700.00	246,700.00	246,700.00	246,700.00
REVENUE OVER EXPENSES	-100,119.20	178,623.35	170,411.02	-173,600.00	124,733.27	-33,600.00	-6,600.00	3,400.00	3,400.00	3,400.00
ENDING FUND BALANCE	77,166.27	255,789.62	423,809.26	250,209.26	374,942.53	216,609.26	210,009.26	213,409.26	216,809.26	220,209.26



East Brandywine Township

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 18. · Township Capital Improvements Fund

	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2018 YTD (10/30/2018)	2019 Budget	2020 Budget	2021 Budget	2022 Budget	2023 Budget
BEGINNING FUND BALANCE	307,692.67	132,778.04	53,532.16	26,993.03	26,993.03	27,493.03	4,993.03	5,493.03	5,993.03	6,493.03
FUND TRANSFERS										
Transfer from 01. Township General Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL FUND TRANSFERS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
REVENUE										
341 · Interest Earnings										
341.00 · Interest Earnings	1,761.90	2,189.87	4,097.93	500.00	2,844.79	2,500.00	500.00	500.00	500.00	500.00
TOTAL REVENUE	1,761.90	2,189.87	4,097.93	500.00	2,844.79	2,500.00	500.00	500.00	500.00	500.00
EXPENDITURES										
400-409 · General Government										
406 · Other General Government Admin										
406.24 · General Operating Supplies										
> Electronic Filing System (Laserfische)	0.00	16,762.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
> Meeting Hall Laptop	0.00	0.00	1,335.62	0.00	0.00					
409 · General Government Buildings & Plant										
409.72 · Improvements Other Than Land										
> LED Signage for Administration Building	14,987.50	18,574.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
> Camera System for Meeting Hall	0.00	0.00	23,279.00	0.00		0.00	0.00	0.00	0.00	0.00
426-429 · Public Works - Sanitation					0.00					
426 · Recycling and Disposal										
426.50 · Collection of Recyclables										
> ,200 Recycle Toters Purchase (DEP Program Grant)	157,290.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
> 00 Recycle Toters Purchase (Potential DEP Grant)	0.00	0.00	0.00	0.00	0.00	25,000.00	0.00	0.00	0.00	0.00
430-439 · Public Works										
438 · Maintenance and Repair Roads/Bridges										
438.01 · Repairs to Roads										
> Osborne Road Bridge (Shared Cost w/ Caln)	0.00	46,098.34	6,022.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00
438.72 · Capital Purchases										
> Emergency Management Trailer	4,399.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
> Tractor-Mounted Snow Thrower*	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	176,676.53	81,435.75	30,637.06	0.00	0.00	25,000.00	0.00	0.00	0.00	0.00
ENDING FUND BALANCE	132,778.04	53,532.16	26,993.03	27,493.03	29,837.82	4,993.03	5,493.03	5,993.03	6,493.03	6,993.03

* The Board of Supervisors substituted the snow thrower project for planned trash containers after snowstorm Jonas in 2016.



East Brandywine Township

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19. · Public Works Capital Improvements Fund

	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2018 YTD (10/30/2018)	2019 Budget	2020 Budget	2021 Budget	2022 Budget	2023 Budget
BEGINNING FUND BALANCE	855,000.00	804,126.19	652,151.36	577,996.71	577,996.71	781,500.00	-191,500.00	-91,500.00	8,500.00	108,500.00
FUND TRANSFERS										
Transfer from 01. Township General Fund	700,000.00	225,000.00	425,000.00	425,000.00	0.00	400,000.00	400,000.00	400,000.00	400,000.00	400,000.00
TOTAL FUND TRANSFERS	700,000.00	225,000.00	425,000.00	425,000.00	0.00	400,000.00	400,000.00	400,000.00	400,000.00	400,000.00
REVENUE										
387.02 · Private Contributions (PECO / Aqua PA)	0.00	0.00	0.00	0.00	59,040.80	0.00	0.00	0.00	0.00	0.00
391.00 · Sales of General Fixed Assets	0.00	0.00	8,100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUE	0.00	0.00	8,100.00	0.00	59,040.80	0.00	0.00	0.00	0.00	0.00
EXPENDITURES										
400-409 · General Government										
409 · General Government Buildings & Plant										
409.72 · Improvements Other Than Land										
> Interior LED Lighting Upgrade	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
> Exterior LED Lighting Upgrade	0.00	0.00	0.00	0.00	24,400.56	0.00	0.00	0.00	0.00	0.00
> Public Works Garage Extension	0.00	0.00	0.00	0.00	0.00	400,000.00	0.00	0.00	0.00	0.00
430-439 · Public Works										
438 · Maintenance and Repair Roads/Bridges										
438.01 · Repairs to Roads										
> 2015 Re-Paving Project (Pennsy Supply)	655,374.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
> 2016 Re-Paving Project (Pennsy Supply)	0.00	326,337.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
> Lyndell Bridge Repair	0.00	12,267.73	132,213.45	0.00	9,123.31	0.00	0.00	0.00	0.00	0.00
> Hawthorne Drive SWM Solution	0.00	0.00	0.00	150,000.00	0.00	500,000.00	0.00	0.00	0.00	0.00
> 2017 Re-Paving Project (Dan Malloy Paving)	0.00	0.00	375,041.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00
> 2018 Re-Paving Project	0.00	0.00	0.00	425,000.00	0.00	0.00	0.00	0.00	0.00	0.00
> 2019 Re-Paving Project	0.00	0.00	0.00	0.00	0.00	450,000.00	0.00	0.00	0.00	0.00
> 2020 Re-Paving Project	0.00	0.00	0.00	0.00	0.00	0.00	300,000.00	0.00	0.00	0.00
> 2021 Re-Paving Project	0.00	0.00	0.00	0.00	0.00	0.00	0.00	300,000.00	0.00	0.00
> 2022 Re-Paving Project	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	300,000.00	300,000.00
438.72 · Capital Purchases										
> New (Big) Truck	95,499.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
> Replacement for 1995 (Small) Truck	0.00	38,370.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
> Replacement for 1998 (Big) Truck	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
> Replacement for JD Backhoe	0.00	0.00	0.00	60,000.00	16,900.00	0.00	0.00	0.00	0.00	0.00
> Replacement for 2005 (Big) Truck	0.00	0.00	0.00	100,000.00	76,086.00	0.00	0.00	0.00	0.00	0.00
> Replacement for 2010 (Small) Truck	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
> Replacement for 2012 (Small) Truck	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
> Replacement for JD Tractor	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
> Replacement for 2015 (Big) Truck	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
> Replacement for Zero Turn Mowers	0.00	0.00	0.00	0.00	0.00	23,000.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	750,873.81	376,974.83	507,254.65	735,000.00	126,509.87	1,373,000.00	300,000.00	300,000.00	300,000.00	300,000.00
ENDING FUND BALANCE	804,126.19	652,151.36	577,996.71	267,996.71	510,527.64	-191,500.00	-91,500.00	8,500.00	108,500.00	208,500.00



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20. · Police Capital Improvements Fund

	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2018 YTD (10/30/2018)	2019 Budget	2020 Budget	2021 Budget	2022 Budget	2023 Budget
BEGINNING FUND BALANCE	119,046.08	193,871.58	128,827.84	194,342.89	194,342.89	181,342.89	245,342.89	245,342.89	245,342.89	245,342.89
FUND TRANSFERS										
Transfer from 01. Township General Fund	170,000.00	25,000.00	75,000.00	100,000.00	0.00	150,000.00	100,000.00	100,000.00	100,000.00	100,000.00
TOTAL FUND TRANSFERS	170,000.00	25,000.00	75,000.00	100,000.00	0.00	150,000.00	100,000.00	100,000.00	100,000.00	100,000.00
EXPENDITURES										
410-419 · Public Safety										
410 · Police										
410.72 · Improvements Other Than Land										
> 2015 Vehicles Equipment	17,781.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
> 2017 Vehicles Equipment	0.00	0.00	9,442.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00
> 2017 Server Project	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
> 2018 Vehicles Equipment	0.00	0.00	0.00	16,000.00	0.00	0.00	0.00	0.00	0.00	0.00
> 2019 Vehicles Equipment	0.00	0.00	0.00	0.00	0.00	16,000.00	0.00	0.00	0.00	0.00
> 2020 Vehicles Equipment	0.00	0.00	0.00	0.00	0.00	0.00	20,000.00	0.00	0.00	0.00
> 2021 Vehicles Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20,000.00	0.00	0.00
> 2022 Vehicles Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20,000.00	0.00
> 2016 Vehicle Camera Purchase	0.00	61,047.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
> 2018 License Plate Reader	0.00	0.00	0.00	25,000.00	0.00	0.00	0.00	0.00	0.00	0.00
> 2018 Body Cameras	0.00	0.00	0.00	10,000.00	0.00	0.00	0.00	0.00	0.00	0.00
> 2019 Ballistic Vests	0.00	0.00	0.00	0.00	0.00	8,000.00	0.00	0.00	0.00	0.00
410.74 · Vehicles										
> 2015 Vehicles	77,393.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
> 2016 Vehicles	0.00	28,995.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
> 2017 Vehicles	0.00	0.00	42.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00
> 2018 Vehicles	0.00	0.00	0.00	62,000.00	54,894.36	0.00	0.00	0.00	0.00	0.00
> 2019 Vehicles	0.00	0.00	0.00	0.00	0.00	62,000.00	0.00	0.00	0.00	0.00
> 2020 Vehicles	0.00	0.00	0.00	0.00	0.00	0.00	80,000.00	0.00	0.00	0.00
> 2021 Vehicles	0.00	0.00	0.00	0.00	0.00	0.00	0.00	80,000.00	0.00	0.00
> 2022 Vehicles	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	80,000.00	0.00
> 2022 Vehicles	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	80,000.00
TOTAL EXPENDITURES	95,174.50	90,043.74	9,484.95	113,000.00	54,894.36	86,000.00	100,000.00	100,000.00	100,000.00	80,000.00
ENDING FUND BALANCE	193,871.58	128,827.84	194,342.89	181,342.89	139,448.53	245,342.89	245,342.89	245,342.89	245,342.89	265,342.89



East Brandywine Township

FY 2019 Final Budget: December 20, 2018

30. · Open Space / Fee in Lieu of Recreation

	2019 Budget	2020 Budget	2021 Budget	2022 Budget	2023 Budget
BEGINNING FUND BALACE	800,000.00	665,635.00	674,635.00	663,635.00	652,635.00
REVENUES					
Developer Contributions to Fund	50,000.00	30,000.00	10,000.00	10,000.00	10,000.00
341 · Interest Earnings					
341.00 · Interest Earnings	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
350-359 · Intergovernmental Revenues					
354 · State Capital and Operating Grants					
354.01 · State Grants	165,000.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	217,000.00	32,000.00	12,000.00	12,000.00	12,000.00
EXPENDITURES					
451 · Recreation					
451.74 · Parks and Recreation Improvements					
451.74 · Parks and Recreation Improvements					
> <i>Maintenance and Improvements to Park System</i>	22,615.00	23,000.00	23,000.00	23,000.00	23,000.00
> <i>Bathrooms, Phase I Community Park</i>	165,000.00	0.00	0.00	0.00	0.00
451.76 · Bondsville Mill Expenses					
> <i>2019 Projects: Bldg A, Bldg C, Pad/Garden</i>	148,750.00	0.00	0.00	0.00	0.00
451.79 · Trails Committee					
> <i>2019 Projects: Road Striping, Easements</i>	15,000.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	351,365.00	23,000.00	23,000.00	23,000.00	23,000.00
ENDING FUND BALANCE	665,635.00	674,635.00	663,635.00	652,635.00	641,635.00