

RESOLUTION 2011-107

A RESOLUTION OF RADNOR TOWNSHIP, DELAWARE COUNTY, PENNSYLVANIA, FURTHER AMENDING ORDINANCE 2010-42 BY AMENDING THE 2011 OPERATING AND CAPITAL BUDGET

WHEREAS, Chapter §7.08B of the Home Rule Charter allows for supplemental appropriations if, in pertinent part, “the Manager certifies to the Board that there are available for appropriation revenues in excess of those estimated in the budget, the Board may make, by resolution, supplemental appropriations for operating expenses...”; and

WHEREAS, Chapter §7.08E of the Home Rule Charter allows the Manager, with the approval of the Board to “...transfer part of all of any unencumbered appropriation balance among programs within a department or office; and

WHEREAS, Chapter §7.08D of the Home Rule Charter stipulates in pertinent part that “If at any time during the fiscal year it appears probable to the Manager that the revenues available will be insufficient to meet the amount appropriated... The Board shall... reduce one (1) or more appropriations”; and

WHEREAS, The Administration has conducted a complete review of the 2011 estimated revenues and expenditures against actual activities through August 31, 2011 and has updated estimated activity for the remainder of the months in 2011 and recommends that, due to additional revenues and updated budget needs of programs, that supplemental appropriations be made as well as intradepartmental appropriation transfers be made.

WHEREAS, The Board of Commissioners wishes to update the 2011 Operating Budget as previously adopted in Ordinance #2010-42, Resolution #2011-42 and Resolution #2011-47 in order to better align estimated activity with actual results through August 31, 2011 in order to improve the 2011 year end fund balance projections.

NOW, THEREFORE, it is hereby **RESOLVED** by the Radnor Township Board of Commissioners that supplemental appropriations are hereby made and appropriation transfers within various departments are hereby authorized to the 2011 operating budget as detailed in the attached exhibit for the following Township Funds:

General Fund #01

Sewer Fund #02

Liquid Fuels Fund #03

Capital Improvement Fund #05

SO RESOLVED, this 12th day of September, A.D., 2011

RADNOR TOWNSHIP

By:

Name: John Fisher

Title: President

ATTEST:

Robert A. Zienkowski, Secretary

Radnor Township



PROPOSED LEGISLATION

DATE: September 8, 2011
TO: Board of Commissioners
FROM: William M. White, Finance Director

LEGISLATION: 2011 Supplemental Budget Resolution further amending various revenue and expenditure line items included in the 2011 budget pursuant to Chapter §7.08 subsections B, D and E relating to supplemental appropriations, reduction of appropriations and transfer of appropriations.

LEGISLATIVE HISTORY: The Board adopted the 2011 budget Ordinance #2010-42 on December 13, 2010 and has subsequently amended the 2011 budget with resolution #2011-42 and resolution #2011-47 on April 11, 2011. This legislation represents the 3rd amendment to the 2011 Operating and Capital Budget.

PURPOSE AND EXPLANATION: The purpose of the legislation is to update the 2011 budget to better reflect actual performance after a complete review of the actual activity through August 31, 2011. The updates include increases and decreases in estimated revenues as well as transfers, increases and decreases in expenditures. Please review the attachment to the resolution for complete, line by line detail of all the amendments proposed. Highlighted amendments include:

- The amendments will more accurately estimate the various funds' ending fund balance for 2011 which will be vital in the upcoming 2012 budget conversations and meetings.
- Increases to the Business Privilege Tax Collection Estimates
- Increases / (Decreases) to other revenue estimates based on updated information
- CodeRED Weather Alert Notification Budget (Fund #01)
- Hurricane Irene Emergency Appropriations (Fund #01)
- Storm Water Impact Study (Carry forward item from 2010) (Fund #01)
- Township Facility Improvement Appropriations (Fund #05)
- South Wayne Traffic Improvements (Fund #05)

** Please note that any expenditure greater than \$3,000 will need separate Board approval, the budget by itself does not authorize expenditures greater than the \$3,000 limit. **

FISCAL IMPACT: The amendment will have the following *budgetary* net impacts to each of the Township Funds (see table below). In total, the amendment will eliminate the budgeted deficit in the General Fund due to increased business privilege taxes. Further, the proposed amendments will be budget neutral in the Sewer and Liquid Fuels fund. Finally, the proposed amendments will spend down \$430,074 of the bond proceeds currently in the Capital Improvement Fund in order to do facility improvements and traffic calming projects.

	General Fund	Sewer Fund	Liquid Fuels Fund	Capital Fund
Revenue Adjustments	1,206,197	(238,100)	50,720	(170,000)
Expenditure Adjustments	316,495	(238,100)	50,720	260,074
Net Increase / (Decrease) in Estimated ending Fund Balance	\$ 889,702	\$ -	\$ -	\$ (430,074)

RECOMMENDED ACTION: The Administration respectfully requests that the Board adopt this resolution at the September 12, 2011 regular board meeting.

Radnor Township, PA
 Budget Amendment Summary Schedule
 For the Year Ending, December 31, 2011



Account Number	Account Description	Original Budget	#2011-47	#2011-42	#2011-107	Total Amendments	Amended 2011 Budget
GENERAL FUND							
	Budgeted Beginning Fund Balance, January 1, 2011	\$ 4,960,437					\$ 4,960,437
	Revenues	25,975,184	80,438	-	1,206,197	1,286,635	27,261,819
	Expenditures	26,899,333	39,939	6,052	316,495	362,486	27,261,819
	Budgeted Ending Fund Balance, December 31, 2011	<u>\$ 4,036,288</u>					<u>\$ 4,960,437</u>
	Increase / (Decrease) in Fund Balance	(924,149)					(0)
SEWER FUND							
	Budgeted Beginning Fund Balance, January 1, 2011	\$ 2,393,647					\$ 2,393,647
	Revenues	5,298,532	-	-	(238,100)	(238,100)	5,060,432
	Expenditures	5,222,503	-	-	(238,100)	(238,100)	4,984,403
	Budgeted Ending Fund Balance, December 31, 2011	<u>\$ 2,469,676</u>					<u>\$ 2,469,676</u>
	Increase / (Decrease) in Fund Balance	76,029					76,029
LIQUID FUELS FUND							
	Budgeted Beginning Fund Balance, January 1, 2011	\$ 76,125					\$ 76,125
	Revenues	571,304	-	-	50,720	50,720	622,024
	Expenditures	571,304	-	-	50,720	50,720	622,024
	Budgeted Ending Fund Balance, December 31, 2011	<u>\$ 76,125</u>					<u>\$ 76,125</u>
	Increase / (Decrease) in Fund Balance	-					-
CAPITAL IMPROVEMENT FUND							
	Budgeted Beginning Fund Balance, January 1, 2011	\$ 2,460,583					\$ 2,460,583
	Revenues	406,260	495,000	-	(170,000)	325,000	731,260
	Expenditures	2,214,950	594,179	-	260,074	854,253	3,069,203
	Budgeted Ending Fund Balance, December 31, 2011	<u>\$ 651,893</u>					<u>\$ 122,640</u>
	Increase / (Decrease) in Fund Balance	(1,808,690)					(2,337,943)

Radnor Township, PA
 Budget Amendment Schedule - General Fund
 For the Year Ending, December 31, 2011



Account Number	Account Description	Original Budget	#2011-47	#2011-42	#2011-107 (Proposed)	Total Amendments	Amended 2011 Budget
REVENUES:							
REAL ESTATE TAXES:							
01 300 3002	Current Year - Face	11,271,099			(100,000)	(100,000)	11,171,099
01 300 3003	Current Year - Penalties	-			100,000	100,000	100,000
LOCAL ENABLING TAXES:							
01 310 3051	Business Privilege Taxes	4,225,000			1,500,000	1,500,000	5,725,000
LICENSE & PERMITS:							
01 320 3052	Public Works & Engineering Fees	120,000			50,000	50,000	170,000
01 320 3061	Professional Services Reimbursement	-			38,500	38,500	38,500
01 320 3062	Housing	684,450			(500,000)	(500,000)	184,450
FINES & COSTS:							
01 330 3013	Police	262,150	80,438		20,000	100,438	362,588
INTEREST & RENTS:							
01 340 3024	Property and Equipment	38,690			50,000	50,000	88,690
GRANTS & GIFTS:							
01 350 3050	Public Access Grant	61,665			(61,665)	(61,665)	-
DEPARTMENTAL EARNINGS:							
01 360 3016	Parking Meters	340,000			30,000	30,000	370,000
MISCELLANEOUS							
01 370 3037	Micellaneous	50,000			(30,000)	(30,000)	20,000
01 370 3067	Sale of Recycled Material	30,000			40,000	40,000	70,000
01 370 3071	Federal Medical Subsidy	-			69,362	69,362	69,362
TOTAL REVENUES		\$ 17,083,054	\$ 80,438	\$ -	\$ 1,206,197	\$ 1,286,635	\$ 18,369,689

Radnor Township, PA
 Budget Amendment Schedule - General Fund
 For the Year Ending, December 31, 2011



Account Number	Account Description	Original Budget	#2011-47	#2011-42	#2011-107 (Proposed)	Total Amendments	Amended 2011 Budget
EXPENDITURES:							
ADMINISTRATION							
01 004 400 4020	Overtime	-	-	-	2,000	2,000	2,000
01 001 400 4030	Longevity	2,495	-	-	(520)	(520)	1,975
01 001 400 4360	Contractual Services	65,520	-	-	30,000	30,000	95,520
01 001 400 4361	Legal Services - General (solicitor+other)	127,000	-	-	50,000	50,000	177,000
FINANCE							
01 001 401 4030	Longevity	1,994	-	-	69	69	2,063
01 001 401 4360	Contractual Services	27,000	-	-	15,000	15,000	42,000
01 001 401 4370	Professional Services	37,950	-	-	(15,000)	(15,000)	22,950
01 001 401 4371	Act 511 - Legal Services	107,000	-	-	(20,000)	(20,000)	87,000
01 001 401 4372	Act 511 - Audit Services	112,500	-	-	5,000	5,000	117,500
01 001 401 4410	Minor Office Equipment	1,500	10,000	-	-	10,000	11,500
TREASURER							
01 001 402 4245	Postage	3,800	-	-	22	22	3,822
01 001 402 4320	Bond Premium	3,720	-	-	320	320	4,040
INFORMATION TECHNOLOGY							
01 001 404 4030	Longevity	3,364	-	-	436	436	3,800
01 001 404 4340	Professional Development	1,000	2,150	-	-	2,150	3,150
01 001 404 4360	Contractual Services	39,500	-	-	24,923	24,923	64,423
COMMUNITY DEVELOPMENT							
01 002 416 4011	Part-Time Wages	93,600	-	-	(93,600)	(93,600)	-
01 002 416 4020	Overtime	9,000	-	-	7,000	7,000	16,000
01 002 416 4030	Longevity	7,487	-	-	1,051	1,051	8,538
01 002 416 4360	Contractual Services	25,000	-	-	11,424	11,424	36,424

Radnor Township, PA
 Budget Amendment Schedule - General Fund
 For the Year Ending, December 31, 2011



Account Number	Account Description	Original Budget	#2011-47	#2011-42	#2011-107 (Proposed)	Total Amendments	Amended 2011 Budget
POLICE							
01 003 410 4010	Salaries	3,927,601	-	-	(122,379)	(122,379)	3,805,222
01 003 410 4011	PT Meter Enforcement Salaries	-	12,200	6,052	-	18,252	18,252
FIRE							
01 003 413 4380	VMSC Contributions (Capital & Ops)	-	-	-	15,000	15,000	15,000
01 003 413 4392	Broomall Fire Co. Contrib. (Operations)	4,492	-	-	500	500	4,992
EMERGENCY MANAGEMENT							
01 003 414 4010	Salaries - Regular	-	-	-	-	-	-
01 003 414 4020	Salaries - Overtime	-	-	-	-	-	-
01 003 414 4250	Operating Supplies	-	-	-	-	-	-
01 003 414 4360	Contractual Services	-	-	-	75,000	75,000	75,000
01 003 414 4362	Legal Services - Special	-	-	-	-	-	-
01 003 414 4410	Minor Equipment	-	-	-	-	-	-
01 003 414 4510	Gas, Oil, Lubricants	-	-	-	-	-	-
01 003 414 4520	Tires, Batteries & Acc.	-	-	-	-	-	-
01 003 414 4530	Repair Parts	-	-	-	-	-	-
01 003 414 4540	Contracted Maint. & Repairs	-	-	-	-	-	-
SOLID WASTE							
01 004 424 4010	Salaries	1,231,008	-	-	140,000	140,000	1,371,008
01 004 424 4020	Overtime	5,050	-	-	1,200	1,200	6,250
01 004 424 4030	Longevity	46,236	-	-	3,789	3,789	50,025
01 004 424 4510	Gas, Oil & Lubricants	80,280	-	-	17,000	17,000	97,280
ENGINEERING							
01 004 429 4010	Salaries	236,861	-	-	19,000	19,000	255,861
01 004 429 4020	Overtime	1,000	-	-	1,400	1,400	2,400
01 004 429 4030	Longevity	9,275	-	-	(1,725)	(1,725)	7,550
01 004 429 4240	Office Supplies	2,500	-	-	(1,500)	(1,500)	1,000
01 004 429 4340	Professional Development	3,000	-	-	(2,000)	(2,000)	1,000
01 004 429 4360	Contractual Services	3,000	-	-	100,000	100,000	103,000
01 004 429 4410	Minor Office Equipment	1,000	-	-	(1,000)	(1,000)	-
01 004 429 4510	Gasoline, Oil, Lubricants	-	-	-	2,500	2,500	2,500

Radnor Township, PA
 Budget Amendment Schedule - General Fund
 For the Year Ending, December 31, 2011



Account Number	Account Description	Original Budget	#2011-47	#2011-42	#2011-107 (Proposed)	Total Amendments	Amended 2011 Budget
PUBLIC WORKS DEPARTMENT							
01 004 432 4250	Snow & Ice: Operating Supplies	120,600	-	-	60,834	60,834	181,434
PARKS & RECREATION ADMINISTRATION							
01 005 450 4010	Salaries	157,530	-	-	11,500	11,500	169,030
01 004 450 4020	Overtime	1,000	-	-	2,100	2,100	3,100
01 005 450 4030	Longevity	4,137	-	-	451	451	4,588
PARKS MAINTENANCE							
01 005 451 4030	Longevity	21,827	-	-	2,323	2,323	24,150
01 005 451 4510	Gas, Oil & Lubricants	12,600	-	-	26,000	26,000	38,600
SHADE TREES							
01 005 453 4250	Operating Supplies	55,000	-	-	35,000	35,000	90,000
01 005 453 4251	Trees: Chanticleer Tree Program	7,015	15,589	-	-	15,589	22,604
LIBRARY							
01 004 440 4420	Maint. & Repair: Buildings & Fixtures	10,855	-	-	15,000	15,000	25,855
SPECIAL SERVICES							
01 007 464 4388	Parades	6,000	-	-	4,000	4,000	10,000
INSURANCE							
01 008 471 4321	Workers' Compensation	462,500	-	-	(100,000)	(100,000)	362,500
01 008 471 4322	Liability	254,220	-	-	23,382	23,382	277,602
01 008 471 4324	Group Life & Disability	260,000	-	-	(4,005)	(4,005)	255,995
01 008 471 4325	Health Benefits	4,367,885	-	-	(25,000)	(25,000)	4,342,885
TOTAL EXPENDITURES		\$ 11,961,902	\$ 39,939	\$ 6,052	\$ 316,495	\$ 362,486	\$ 12,324,388

Radnor Township, PA
 Budget Amendment Schedule - Sewer Fund
 For the Year Ending, December 31, 2011



Account Number	Account Description	Original Budget	#2011-47	#2011-42	#2011-107 (Proposed)	Total Amendments	Amended 2011 Budget
REVENUES:							
DEPARTMENTAL EARNINGS:							
02 360 3106	Current Year Face	5,122,286			(173,200)	(173,200)	4,949,086
02 360 3116	Rent - Prior Year	102,986			(43,000)	(43,000)	59,986
02 360 3126	Connection Fees	13,240			(10,700)	(10,700)	2,540
02 360 3136	Sewer Charges	13,991			(11,200)	(11,200)	2,791
TOTAL REVENUES		\$ 5,252,503	\$ -	\$ -	\$ (238,100)	\$ (238,100)	\$ 5,014,403

EXPENDITURES:

SEWER OPERATIONS:

02 004 421 4010	Salaries	229,757	-	-	9,000	9,000	238,757
02 004 421 4030	Longevity	9,673	-	-	815	815	10,488
02 004 421 4790	Capital Improvements	490,000	-	-	(196,683)	(196,683)	293,317

RHM SEWER AUTHORITY RENTAL

02 004 489 4990	Rentals	3,486,054	-	-	(173,200)	(173,200)	3,312,854
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TRANSFERS

02 011 490 5024	Debt Service	88,032	-	-	121,968	121,968	210,000
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TOTAL EXPENDITURES		\$ 4,303,516	\$ -	\$ -	\$ (238,100)	\$ (238,100)	\$ 4,065,416
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Radnor Township, PA
 Budget Amendment Schedule - Liquid Fuels Fund
 For the Year Ending, December 31, 2011



Account Number	Account Description	Original Budget	#2011-47	#2011-42	#2011-107 (Proposed)	Total Amendments	Amended 2011 Budget
REVENUES:							
GRANTS & GIFTS							
03 350 3045	County Highway Aid	-			36,720	36,720	36,720
03 350 3055	State Liquid Fuels Allocation	571,154			14,000	14,000	585,154
TOTAL REVENUES		\$ 571,154	\$ -	\$ -	\$ 50,720	\$ 50,720	\$ 621,874
EXPENDITURES:							
SNOW & ICE REMOVAL							
03 004 432 4250	Operating Supplies (Salt)	-	-	-	116,446	116,446	116,446
HIGHWAY CONSTRUCTION & REBUILDING							
03 004 439 4880	Resurfacing & Rebuilding	571,304	-	-	(65,726)	(65,726)	505,578
TOTAL EXPENDITURES		\$ 571,304	\$ -	\$ -	\$ 50,720	\$ 50,720	\$ 622,024

Radnor Township, PA
 Budget Amendment Schedule - Capital Improvement Fund
 For the Year Ending, December 31, 2011



Account Number	Account Description	Original Budget	#2011-47	#2011-42	#2011-107 (Proposed)	Total Amendments	Amended 2011 Budget
REVENUES:							
GRANTS & GIFTS:							
05 350 3055	Grants & Gifts	-	495,000		-	495,000	495,000
MISCELLANEOUS:							
05 370 3076	Contribution (RTSD HS Signal)	170,000			(170,000)	(170,000)	-
TOTAL REVENUES		\$ 170,000	\$ 495,000	\$ -	\$ (170,000)	\$ 325,000	\$ 495,000
EXPENDITURES:							
ADMINISTRATION							
05 009 400 4830	Vehicles & Equipment	-	-	-	5,500	5,500	5,500
05 009 400 4830	Information Technology	183,250	-	-	(125,000)	(125,000)	58,250
05 009 400 4830	Radnor TV / PEG Grant	-	-	-	50,000	50,000	50,000
BUILDING & GROUNDS							
05 009 403 4820	Building & Ground Improvements	25,000	-	-	400,000	400,000	425,000
POLICE							
05 009 410 4830	Vehicles & Equipment	52,200	25,000	-	-	25,000	77,200
FIRE							
05 009 413 4830	Vehicles & Equipment	650,000	-	-	1,574	1,574	651,574
HIGHWAY - GENERAL SERVICES							
05 009 430 4830	Highway Improvements	152,000	566,398	-	-	566,398	718,398
TRAFFIC SIGNALS & SIGNS							
05 009 433 4760	Traffic Signals & Signs	235,000	-	-	(170,000)	(170,000)	65,000
05 009 433 4761	Traffic Calming Measures	-	2,781	-	98,000	100,781	100,781
TOTAL EXPENDITURES		\$ 1,297,450	\$ 594,179	\$ -	\$ 260,074	\$ 854,253	\$ 2,151,703