


FINANCE DEPARTMENT
Monthly Report
General Fund and Sewer Fund
As of June 30, 2014



Prepared by: William M. White
Finance Director

INTEROFFICE MEMORANDUM

TO: BOARD OF COMMISSIONERS
FROM: WILLIAM M. WHITE, FINANCE DIRECTOR 
SUBJECT: MAY MONTHLY FINANCIAL REPORT
DATE: 7/14/2014
CC: ROBERT A. ZIENKOWSKI, TOWNSHIP MANAGER



Executive Summary

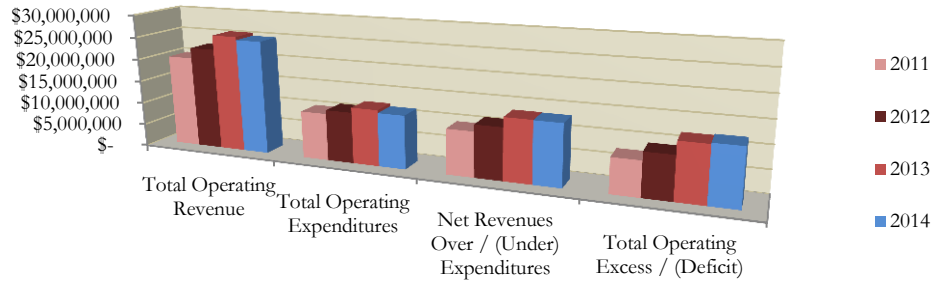
Tax Revenues: We have concluded the collection periods for all the major tax categories including real estate, business privilege and mercantile taxes. Real estate taxes continue to come in ahead of projections to-date, but full year forecasts are still in-line with the budget. Business privilege taxes are coming in below expectations to-date, which is indication that 2014 expectations should be pulled back. Full year BPT is projected at \$7.8M versus the budgeted amount of \$8.1M, suggesting a budget reduction of approximately \$300,000 (or -3%) is prudent. Looking at the year-to-date comparisons back to 2011, BPT is still trending up, but not by as much as initially budgeted. Keep in mind that 2013 included a \$1.5M one-time payment. When that one-time payment is removed from the comparison, the 2014 revenue is up by \$750,000 or 11% over 2013. Mercantile taxes are performing at or slightly below expectations to-date. Full year collections are estimated at \$1.5M and forecasts are showing collections of \$1.3M to \$1.4M. Comparisons to prior years to-date is not helpful, since prior years' collections were either based on 6 months of activity (2013) or based on a filing deadline of September 30 (2011, 2012). Taxes that are based on quarterly or monthly payments include the local services tax, quarterly, and the real estate transfer tax, monthly. The LST revenues are slightly behind estimates to-date, causing the full year forecast to be slightly behind budgeted amounts: \$911,000 forecasted versus \$973,000 budgeted. Realty transfer tax revenues are behind 2013 levels, but are meeting the 2014 expectations to-date and full-year. 2013 revenue levels were unusually high due to several large transfers.

Other Revenues: Other General Fund revenues continue to perform well, led by permits and licenses which are up \$535,000 (or 42%) over 2013 to-date and are forecasted to exceed the full year estimates by \$594,000 or +24%. As such, it would seem that an increase in the estimate would be prudent, at least to offset the reduction in the BPT noted above. The primary revenues driving this category are the building and related permit activity and the development escrow reimbursement (covering the professional engineering and legal expenses – see Engineering Department). Other sources of revenue which include fines, interest, departmental earnings and others are down slightly from 2013 to-date, but are expected to meet the full year expectations (+/- \$10,000).

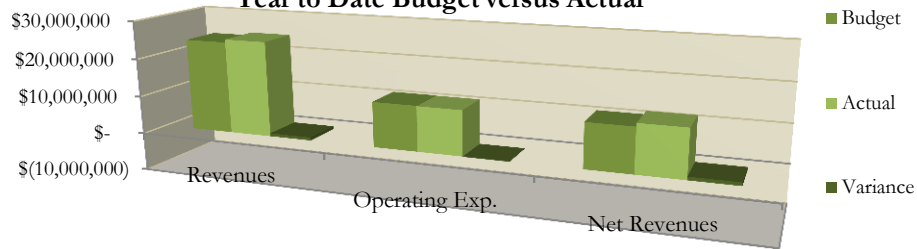
Spending: When comparing operating costs to-date, 2014 levels appear to be down (by 5%). However, the 2013 June amounts included significant police pension allocation costs which will not be done until July 2014. When the police pension allocations are removed from the comparison, 2014 spending is up in the General Fund by 2% over 2013 to-date. As a result of the significant expenses associated with the winter storms and the fact that 2014 will have 27 pay periods, the full year expense forecast is expected to exceed the budget by \$400,000 or 1%. A budget amendment is being prepared for July to correct this issue and help realign the appropriations with revised expectations.

**FINANCE DEPARTMENT MEMORANDUM
RE: MONTHLY FINANCIAL REPORT**

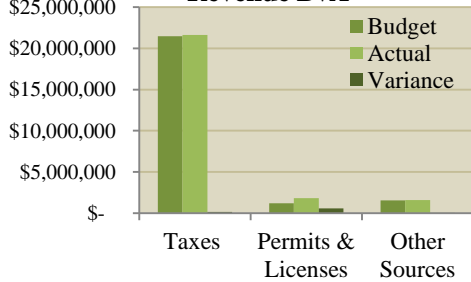
**General Fund
Year to Date Comparison**



**General Fund
Year to Date Budget versus Actual**



Revenue BvA

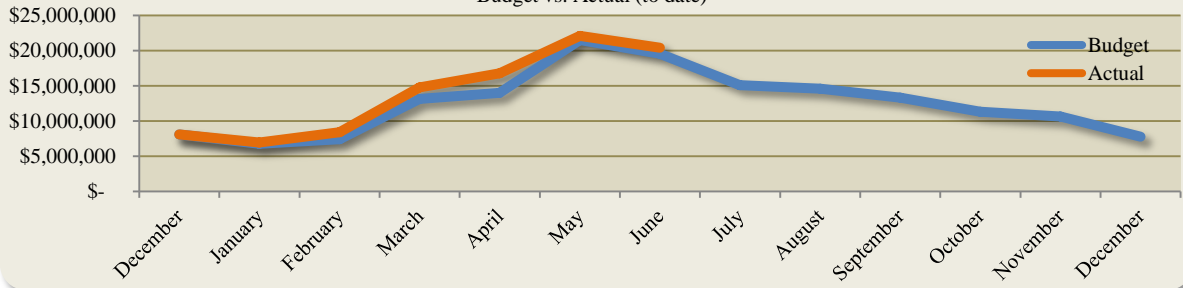


Expense BvA



General Fund

2014 Cash Flow Projection
Budget vs. Actual (to date)



If you should have any questions regarding this information or the information included in the attached worksheets, please let me know. Thank you!

**FINANCE DEPARTMENT MEMORANDUM
RE: MONTHLY FINANCIAL REPORT**

Grant Update: A progress summary of all open Township grants

Year	Agency	Type of Grant	GRANT APPLICATION NAME	Amount Requested	Match	Amount Approved	Status
2014	USDOJ		Bulletproof Vest Partnership (BVP)				Open
2014	North Central Highway Safety Network	Buckle Up Pennsylvania	Buckle Up PA (Teen Mobilization Enforcement)			\$1,600	Closed
2014	PECO	Exelon Corporate Relations grant	Proposal for Master Concept Planning Services: Clem Macrone Park	\$10,000			Open
2014	Delaware County	Liquid Fuels Tax Fund (Supplemental Allocation)	Pothole Assistance for Taxpayers (PAT) Program			\$13,802	Open
2014	NFWF	Hurricane Sandy Coastal Resiliency Competitive Grants Program	West Wayne Preserve - Green Stormwater Improvements	\$997,300	\$336,250		Open
2014	NFWF	Delaware River Restoration Fund	West Wayne Preserve - Green Stormwater Improvements	\$997,300	\$336,250		Open
2014	WREN	2014 Watershed Education Grants	Township Building Educational Rain Garden Construction and Workshop	\$5,000	5,950 (+250 other)		Open
2014	DEP/Aqua	Pennsylvania Horticultural Society (PHS)	TreeVitalize Watersheds				Open
2012	DCNR	C2P2	Valley Forge to Heinz Refuge Corridor Study (Revised)	\$45,000	\$45,000	\$45,000	Open
2012	DVRPC	Regional Trail Program – Phase II Application	Valley Forge to Heinz Refuge Corridor Study (Revised)	\$45,000	\$45,000	\$45,000	Open
2011	DCNR	Keystone Fund	Open Space Plan Update	\$40,000	\$44,750	\$35,000	Open
2010	DEP	Safe Water Grant	Slip Lining and Reconnect Service Laterals around Hermitage Pumping Station	\$45,000	\$1,500	\$45,000	Open
2008	DCED		Conestoga Road Spillway Enhancement	\$50,000		\$10,000	Open

Radnor Township, PA
Monthly Finance Report
General Fund
For the Month Ended, June 30, 2014



Year to Date Actual (Cash Basis)

	2011	2012	2013	2014	\$Δ	%Δ
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REVENUES

	2011	2012	2013	2014	\$Δ	%Δ
Taxes						
Real Estate Tax	\$ 10,917,134	\$ 11,250,399	\$ 11,244,601	\$ 11,324,211	79,610	0.7%
Real Estate Transfer Tax	638,077	729,669	903,490	764,076	(139,414)	-15.4%
Mercantile Tax ¹	24,555	13,155	639,940	1,288,472	648,532	101.3%
Local Services Tax	516,714	515,988	462,947	448,776	(14,171)	-3.1%
Amusement Tax	4,994	7,553	5,953	4,939	(1,014)	-17.0%
Business Privilege Tax ²	5,327,332	6,270,419	8,573,870	7,634,619	(939,251)	-11.0%
Mercantile Tax - Audit	-	40,216	-	-	-	n/a
Business Privilege Tax Audit	94,935	255,483	918,165	146,879	(771,285)	-84.0%
Total Taxes	\$ 17,523,740	\$ 19,082,881	\$ 22,748,965	\$ 21,611,971	(1,136,994)	-5.0%

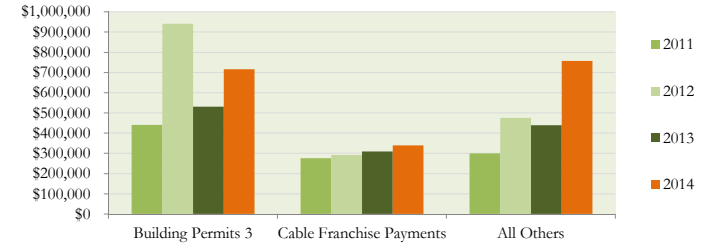


¹ Mercantile Taxes paid in 2013 represent gross receipts from half of 2012 (July - December only), so we expect these to be about 50% of prior years

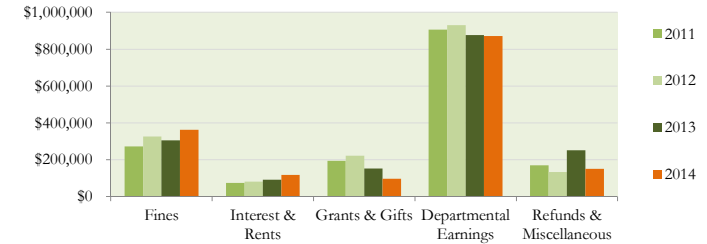
² Business Privilege Tax in 2013 included a one-time deposit of \$1,500,000. When removed, the recurring revenue is \$6,885,187

Permits & Licenses						
Building Permits ³	440,228	941,211	530,674	716,605	185,931	35.0%
Cable Franchise Payments	275,836	292,256	309,268	339,710	30,441	9.8%
All Others	300,123	475,579	439,704	758,009	318,305	72.4%
Total Permits & Licenses	\$ 1,016,187	\$ 1,709,045	\$ 1,279,646	\$ 1,814,323	534,677	41.8%

³ Building Permits Includes: Building, Mechanical, Plumbing and Electrical permit codes



Other Sources						
Fines	272,427	326,197	304,673	362,189	57,515	18.9%
Interest & Rents	73,963	81,510	91,985	117,203	25,219	27.4%
Grants & Gifts	193,683	221,075	152,136	97,228	(54,908)	-36.1%
Departmental Earnings	905,883	930,916	876,387	870,597	(5,790)	-0.7%
Refunds & Miscellaneous	169,181	133,754	250,834	150,896	(99,937)	-39.8%
Total Other Sources	\$ 1,615,137	\$ 1,693,453	\$ 1,676,015	\$ 1,598,113	(77,902)	-4.6%
TOTAL REVENUES	\$ 20,155,064	\$ 22,485,379	\$ 25,704,626	\$ 25,024,407	(680,219)	-3.0%



Radnor Township, PA
Monthly Finance Report
General Fund
For the Month Ended, June 30, 2014

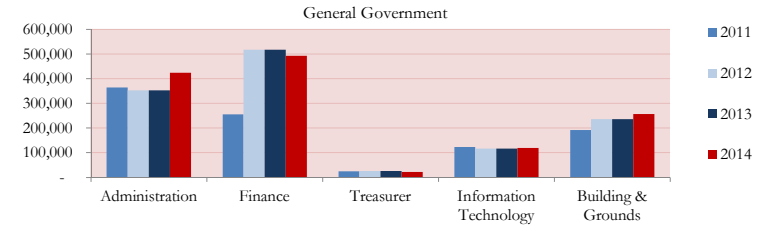


Year to Date Actual (Cash Basis)

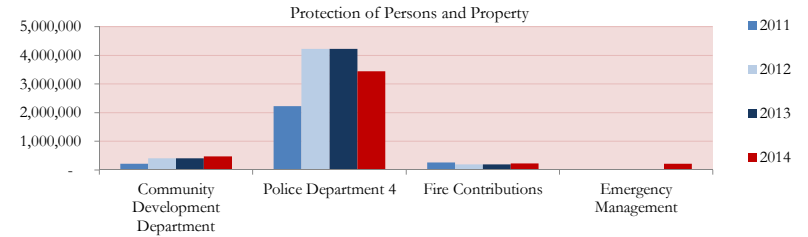
	2011	2012	2013	2014	\$Δ	%Δ
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EXPENDITURES

General Government						
Administration	364,865	289,267	352,246	424,466	72,220	20.5%
Finance	255,205	458,948	517,095	492,447	(24,648)	-4.8%
Treasurer	24,987	26,581	26,016	22,475	(3,542)	-13.6%
Information Technology	123,586	112,511	117,367	119,520	2,153	1.8%
Building & Grounds	191,845	232,168	235,688	256,220	20,532	8.7%
Total General Government	\$ 960,488	\$ 1,119,476	\$ 1,248,413	\$ 1,315,127	66,714	6.0%

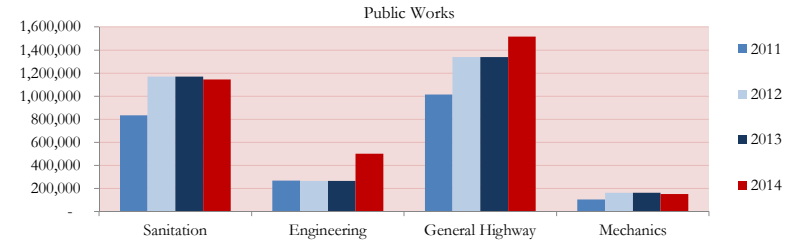


Protection of Persons & Property						
Community Development Department	221,540	307,912	411,057	474,565	63,508	15.4%
Police Department ⁴	2,228,102	4,208,908	4,232,652	3,449,553	(783,099)	-18.5%
Fire Contributions	265,677	284,273	193,167	225,547	32,380	16.8%
Emergency Management	-	119	4,100	218,814	214,714	5236.9%
Total Protection of Persons & Property	\$ 2,715,318	\$ 4,801,212	\$ 4,840,976	\$ 4,368,478	(472,497)	-9.8%

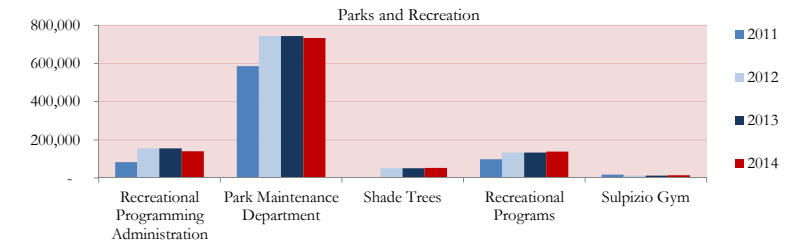


⁴ The significant difference between 2013 and 2014 to-date is the timing of the pension transfer, which occurred in March 2013 and May 2014

Public Works						
Sanitation	833,768	1,199,396	1,170,223	1,143,331	(26,891)	-2.3%
Engineering	266,905	212,231	263,603	501,868	238,264	90.4%
General Highway	1,014,418	1,046,006	1,339,695	1,517,939	178,244	13.3%
Mechanics	104,359	151,381	163,130	152,284	(10,846)	-6.6%
Total Public Works	\$ 2,219,451	\$ 2,609,014	\$ 2,936,651	\$ 3,315,422	378,771	14.5%



Parks & Recreation						
Recreational Programming Administration	82,817	141,641	155,627	139,247	(16,380)	-10.5%
Park Maintenance Department	586,924	714,565	744,040	734,032	(10,008)	-1.3%
Shade Trees	2,625	37,100	50,572	52,805	2,233	4.4%
Recreational Programs	98,045	94,153	133,613	137,947	4,334	3.2%
Sulpizio Gym	17,965	18,973	11,917	13,941	2,023	17.0%
Total Parks & Recreation	\$ 788,376	\$ 1,006,432	\$ 1,095,769	\$ 1,077,971	(17,798)	-1.8%

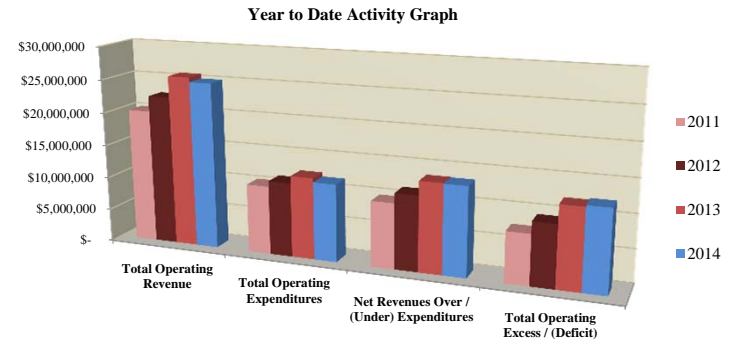
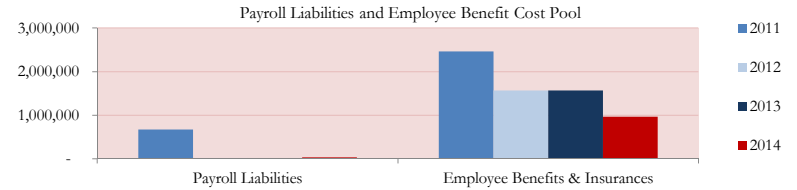
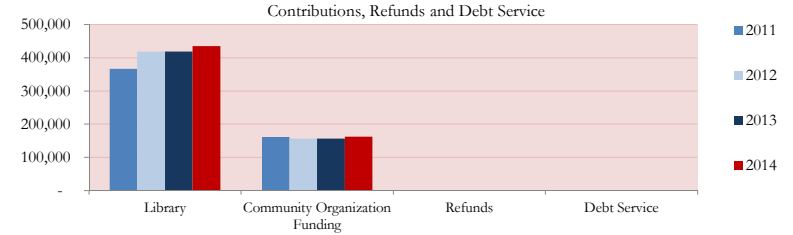


Radnor Township, PA
 Monthly Finance Report
 General Fund
 For the Month Ended, June 30, 2014



Year to Date Actual (Cash Basis)

	2011	2012	2013	2014	\$Δ	%Δ
Contributions, Refunds & Misc.						
Library	366,950	408,580	418,532	434,674	16,142	3.9%
Community Organization Funding	161,601	162,716	156,199	162,147	5,948	3.8%
Refunds	-	-	-	-	-	n/a
Debt Service	1,000	25	-	143	143	n/a
Total Contributions, Refunds & Misc.	\$ 529,550	\$ 571,321	\$ 574,732	\$ 596,964	22,233	3.9%
Insurance, Payroll Liabilities & Benefits						
Payroll Liabilities	674,243	46,037	19,141	30,573	11,432	59.7%
Employee Benefits & Insurances	2,459,866	1,026,427	1,570,356	965,982	(604,374)	-38.5%
Total Insurance & Employee Benefits	\$ 3,134,110	\$ 1,072,463	\$ 1,589,497	\$ 996,555	(592,942)	-55.3%
TOTAL OPERATING EXPENDITURES	\$ 10,347,293	\$ 11,179,919	\$ 12,286,037	\$ 11,670,518	(615,519)	-5.0%
NET REVENUES OVER / (UNDER) EXPENDITURES	\$ 9,807,771	\$ 11,305,460	\$ 13,418,589	\$ 13,353,889	(64,700)	-0.5%
Transfers In from Other Funds	-	-	-	-	-	n/a
Transfers Out to Other Funds	(2,280,000)	(1,993,046)	(1,350,000)	(1,055,000)	295,000	n/a
TOTAL SURPLUS / (DEFICIT)	\$ 7,527,771	\$ 9,312,414	\$ 12,068,589	\$ 12,298,889	230,300	1.9%



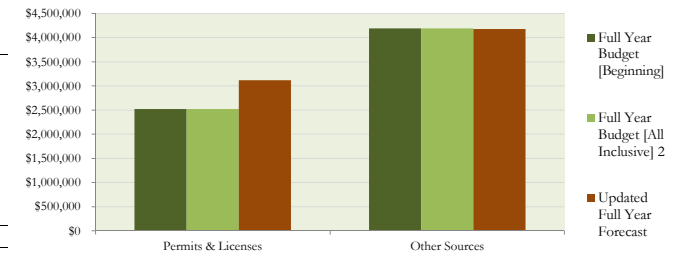
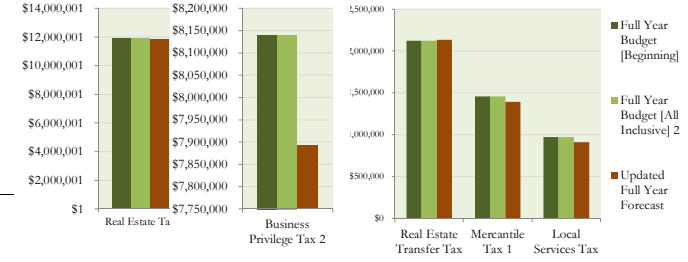


Radnor Township, PA
 Monthly Finance Report
 General Fund
 For the Month Ended, June 30, 2014

Full Year Budget v Forecast Comparison						
Full Year Budget [Beginning]	2013 Carry Forward Encumb ¹	Full Year Budget [All Inclusive] ²	% Change	Updated Full Year Forecast	% Variance (vs. amend budget)	

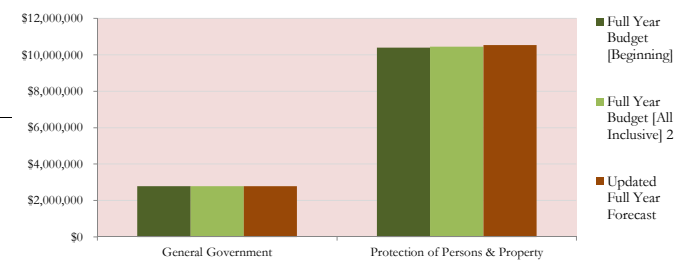
REVENUES

Taxes						
Real Estate Tax	\$ 11,873,479	n/a	\$ 11,873,479	0%	11,810,016	99%
Real Estate Transfer Tax	2,120,334	n/a	2,120,334	0%	2,133,398	101%
Mercantile Tax	1,455,494	n/a	1,455,494	0%	1,393,194	96%
Local Services Tax	972,505	n/a	972,505	0%	910,972	94%
Amusement Tax	37,000	n/a	37,000	0%	35,659	96%
Business Privilege Tax	8,140,484	n/a	8,140,484	0%	7,892,181	97%
Mercantile Tax - Audit	50,000	n/a	50,000	0%	25,002	50%
Business Privilege Tax Audit	255,000	n/a	255,000	0%	287,066	113%
Total Taxes	\$ 24,904,296	\$ n/a	\$ 24,904,296	0%	\$ 24,487,487	98%
Permits & Licenses						
Building Permits	905,000	n/a	905,000	0%	1,225,140	135%
Cable Franchise Payments	777,045	n/a	777,045	0%	735,965	95%
All Others	839,692	n/a	839,692	0%	1,154,707	138%
Total Permits & Licenses	\$ 2,521,737	\$ n/a	\$ 2,521,737	0%	\$ 3,115,811	124%
Other Sources						
Fines	741,200	n/a	741,200	0%	739,821	100%
Interest & Rents	200,692	n/a	200,692	0%	227,572	113%
Grants & Gifts	1,361,175	n/a	1,361,175	0%	1,359,599	100%
Departmental Earnings	1,584,726	n/a	1,584,726	0%	1,589,221	100%
Refunds & Miscellaneous	301,253	n/a	301,253	0%	263,443	87%
Total Other Sources	\$ 4,189,046	\$ n/a	\$ 4,189,046	0%	\$ 4,179,656	100%
TOTAL REVENUES	\$ 31,615,079	\$ n/a	\$ 31,615,079	0%	\$ 31,782,954	101%



EXPENDITURES

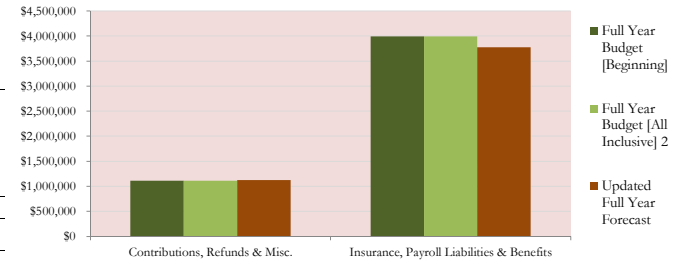
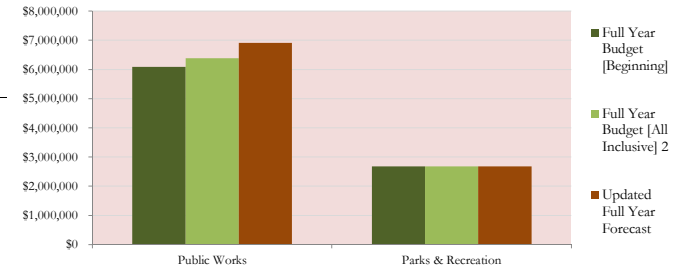
General Government						
Administration	783,622	324	783,946	0%	836,850	107%
Finance	1,117,072	780	1,117,852	0%	1,087,754	97%
Treasurer	40,572	-	40,572	0%	36,707	90%
Information Technology	299,254	3,125	302,379	1%	297,430	98%
Building & Grounds	541,301	5,760	547,061	1%	522,075	95%
Total General Government	\$ 2,781,821	\$ 9,989	\$ 2,791,810	0%	\$ 2,780,814	100%
Protection of Persons & Property						
Community Development Department	1,006,440	56,010	1,062,450	6%	1,092,233	103%
Police Department	8,653,099	3,546	8,656,645	0%	8,457,613	98%
Fire Contributions (various departments)	731,156	-	731,156	0%	761,118	104%
Emergency Management	-	-	-	n/a	218,814	n/a
Total Protection of Persons & Property	\$ 10,390,695	\$ 59,556	\$ 10,450,251	1%	\$ 10,529,778	101%



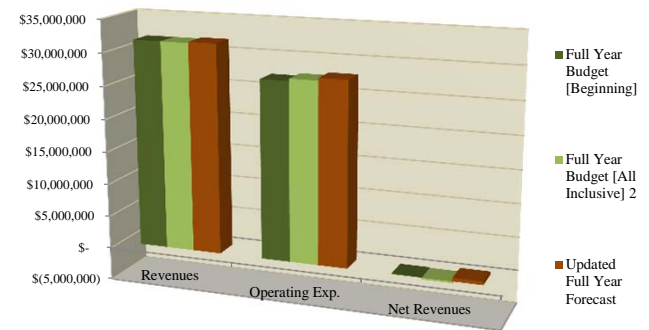


Radnor Township, PA
 Monthly Finance Report
 General Fund
 For the Month Ended, June 30, 2014

Full Year Budget v Forecast Comparison						
Full Year Budget [Beginning]	2013 Carry Forward Encumb ¹	Full Year Budget [All Inclusive] ²	% Change	Updated Full Year Forecast	% Variance (vs. amend budget)	
Public Works						
Sanitation	2,701,452	-	2,701,452	0%	2,680,554	99%
Engineering	567,633	198,950	766,583	35%	913,366	119%
General Highway	2,459,097	90,294	2,549,391	4%	2,958,279	116%
Mechanics	362,545	-	362,545	0%	363,113	100%
Total Public Works	\$ 6,090,727	\$ 289,244	\$ 6,379,971	5%	\$ 6,915,312	108%
Parks & Recreation						
Recreation Programming Administration	323,308	-	323,308	0%	327,861	101%
Park Maintenance Department	1,792,305	-	1,792,305	0%	1,794,740	100%
Shade Trees	82,000	950	82,950	1%	82,822	100%
Recreation Programming	437,838	-	437,838	0%	438,379	100%
Sulpizio Gym	38,700	-	38,700	0%	35,694	92%
Total Parks & Recreation	\$ 2,674,151	\$ 950	\$ 2,675,101	0%	\$ 2,679,495	100%
Contributions, Refunds & Misc.						
Library	867,691	-	867,691	0%	873,473	101%
Community Organization Funding	239,880	-	239,880	0%	243,285	101%
Refunds	-	-	-	n/a	-	n/a
Debt Service	5,500	-	5,500	0%	5,643	103%
Total Contributions, Refunds & Misc.	\$ 1,113,071	\$ -	\$ 1,113,071	0%	\$ 1,122,401	101%
Insurance, Payroll Liabilities & Benefits						
Payroll Liabilities	40,000	-	40,000	0%	54,571	136%
Employee Benefits & Insurances	3,949,742	-	3,949,742	0%	3,717,519	94%
Total Insurance & Employee Benefits	\$ 3,989,742	\$ -	\$ 3,989,742	0%	\$ 3,772,090	95%
TOTAL OPERATING EXPENDITURES	\$ 27,040,207	\$ 359,739	\$ 27,399,946	1%	\$ 27,799,891	101%
NET REVENUES OVER / (UNDER) EXPENDITURES	\$ 4,574,872	\$ (359,739)	\$ 4,215,133		\$ 3,983,062	
Transfers In from Other Funds	-	-	-	n/a	-	n/a
Transfers Out to Other Funds	(4,475,321)	-	(4,475,321)	0%	(3,446,865)	77%
NET REVENUES OVER / (UNDER)	\$ 99,551	\$ (359,739)	\$ (260,188)		\$ 536,197	
Beginning Fund Balance	8,096,582		8,096,582		8,096,582	
Add: Net Revenue Over / (Under)	99,551		(260,188)		536,197	
Ending Fund Balance	\$ 8,196,133		\$ 7,836,394		\$ 8,632,779	
Target Fund Balance (15% of Exp)	4,056,031		4,109,992		4,169,984	
Fund Balance Excess / (Shortfall)	4,140,102		3,726,402		4,462,795	



Full Year Comparison Activity Graph



Footnotes:

1. 2013 Carry Forward Encumbrances: These represent obligations incurred in 2013, against the 2013 adopted budget that did not occur until 2014. Therefore, the 2013 budget in which these obligations were approved against, were carried forward into 2014. The funds required to pay these obligations are encumbered against the 2013 fund balances.
2. Full Year Budget [CF Enc + Amendments]: Includes the Board approved beginning budget, all 2013 carry forward encumbrances, and any Board approved amendments to the 2014 Beginning Budget

Radnor Township, PA
Monthly Finance Report
General Fund
For the Month Ended, June 30, 2014



Budget v Actual : Year-to-Date									
YTD Budget	%	% of Full Year Budget	YTD Actual	B v A	%	\$	Variance	%	Variance

REVENUES

Taxes									
Real Estate Tax	\$ 10,818,673	91%	\$ 11,324,211	95%		505,538		4.7%	
Real Estate Transfer Tax	751,013	35%	764,076	36%		13,063		1.7%	
Mercantile Tax	1,350,773	93%	1,288,472	89%		(62,301)		-4.6%	
Local Services Tax	510,309	52%	448,776	46%		(61,533)		-12.1%	
Amusement Tax	6,280	17%	4,939	13%		(1,341)		-21.4%	
Business Privilege Tax	7,882,922	97%	7,634,619	94%		(248,303)		-3.1%	
Mercantile Tax - Audit	25,002	50%	-	0%		(25,002)		-100.0%	
Business Privilege Tax Audit	112,091	45%	146,879	59%		34,788		31.0%	
Total Taxes	\$ 21,457,063	86%	\$ 21,611,971	87%		\$ 154,908		0.7%	
Permits & Licenses									
Building Permits	396,464	44%	716,605	79%		320,141		80.7%	
Cable Franchise Payments	380,789	49%	339,710	44%		(41,079)		-10.8%	
All Others	442,997	33%	758,009	56%		315,012		71.1%	
Total Permits & Licenses	\$ 1,220,250	48%	\$ 1,814,323	72%		\$ 594,073		48.7%	
Other Sources									
Fines	363,568	49%	362,189	49%		(1,379)		-0.4%	
Interest & Rents	90,324	45%	117,203	58%		26,879		29.8%	
Grants & Gifts	56,718	4%	97,228	7%		40,510		71.4%	
Departmental Earnings	866,109	55%	870,597	55%		4,488		0.5%	
Refunds & Miscellaneous	176,932	59%	150,896	50%		(26,036)		-14.7%	
Total Other Sources	\$ 1,553,651	37%	\$ 1,598,113	40%		\$ 44,462		2.9%	
TOTAL REVENUES	\$ 24,230,964	77%	\$ 25,024,407	79%		\$ 793,443		3.3%	

EXPENDITURES

General Government									
Administration	402,182	51%	424,466	54%		22,284		5.5%	
Finance	543,479	49%	492,447	44%		(51,031)		-9.4%	
Treasurer	26,418	65%	22,475	55%		(3,943)		-14.9%	
Information Technology	129,755	43%	119,520	40%		(10,234)		-7.9%	
Building & Grounds	285,970	52%	256,220	47%		(29,750)		-10.4%	
Total General Government	\$ 1,387,803	50%	\$ 1,315,127	47%		\$ (72,676)		-5.2%	
Protection of Persons & Property									
Community Development Department	462,444	44%	474,565	45%		12,121		2.6%	
Police Department	3,819,442	44%	3,449,553	40%		(369,889)		-9.7%	
Fire Contributions (various departments)	247,086	34%	225,547	31%		(21,539)		-8.7%	
Emergency Management	-	n/a	218,814	n/a		218,814		n/a	
Total Protection of Persons & Property	\$ 4,528,971	43%	\$ 4,368,478	42%		\$ (160,493)		-3.5%	

Variance Notation

Collections are ahead of prior years at YTD, but full year forecast is in line with budget
To date, actual revs. are ahead of budget (but behind 2013 levels YTD). '14 Budget included a 17% decline in Rev.
Collections are slightly behind estimates through May; Exentention deadline is October 15
Activity has fallen behind YTD expectations and are expected to end the year slightly behind
Activity is occurring as budgeted YTD
Collections are behind budgeted amounts through May; Revenue estimate to be adjusted in July
Audit revenue is based on audit activity, which is unpredictable
Audit revenue is based on audit activity, which is unpredictable.

To date, revenue is ahead of budgeted estimates
Activity appears to be behind budgeted estimates both YTD and Full Year
Most of this variance is in the professional escrow rev: Which was caught up in May

District Justice revenue is running behind activity: PD suggests that a catch up period is expected
Interest income is ahead of expectations to date
Variance is the result of delayed receipt of PILOT revenue
Variance is the result of higher than budgeted parking revenue and recreation fees
Neg Var is the result of lower sponsorship income and sale of recycled material income

Var. is the result of WBA Banner exp + Welcome to Radnor banner exp + goal setting + Labor Attorney expenses
Variance is the result of timing differences on the timing of payments for contractual / professional services
n/a
Variance is the result of timing differences in paying for budgeted IT expenses
Variance is the result of lower M&R on the Township Building and lower PR (charged to Emerg. Mgmt)

Variance is the result of higher contracted service payments in 2014 (payable from 2013)
Variance is the result of lower than budgeted payroll (some of which was charged to Emerg. Mgmt)
n/a
Negative Variance is the result of Winter Storms Nika and Pax (both in February)

Radnor Township, PA
Monthly Finance Report
General Fund
For the Month Ended, June 30, 2014



Budget v Actual : Year-to-Date							
YTD Budget	% of Full Year Budget	YTD Actual	B v A	%	\$	Variance	% Variance
Public Works							
Sanitation	45%	1,143,331	42%		(73,448)	-6.0%	
Engineering	47%	501,868	65%		139,538	38.5%	
General Highway	45%	1,517,939	60%		367,579	32.0%	
Mechanics	44%	152,284	42%		(6,805)	-4.3%	
Total Public Works	51%	\$ 3,315,422	59%		\$ 426,864	14.8%	
Parks & Recreation							
Recreation Programming Administration	44%	139,247	43%		(3,354)	-2.4%	
Park Maintenance Department	44%	734,032	41%		(54,545)	-6.9%	
Shade Trees	64%	52,805	64%		(133)	-0.3%	
Recreation Programming	32%	137,947	32%		(988)	-0.7%	
Sulpizio Gym	44%	13,941	36%		(2,997)	-17.7%	
Total Parks & Recreation	43%	\$ 1,077,971	40%		\$ (62,017)	-5.4%	
Contributions, Refunds & Misc.							
Library	49%	434,674	50%		5,778	1.3%	
Community Organization Funding	66%	162,147	68%		3,404	2.1%	
Refunds	0%	-	0%		-	n/a	
Debt Service	0%	143	3%		143	n/a	
Total Contributions, Refunds & Misc.	53%	\$ 596,964	54%		\$ 9,325	1.6%	
Insurance, Payroll Liabilities & Benefits							
Payroll Liabilities	n/a	30,573	n/a		14,571	91.1%	
Employee Benefits & Insurances	30%	965,982	24%		(232,222)	-19.4%	
Total Insurance & Employee Benefits	30%	\$ 996,555	25%		\$ (217,651)	-17.9%	
TOTAL OPERATING EXPENDITURES	43%	\$ 11,670,518	43%		\$ (76,647)	-0.7%	
NET REVENUES OVER / (UNDER) EXPENDITURES							
		\$ 12,483,800			\$ 13,353,889		7.0%
Transfers In from Other Funds							
Transfers In from Other Funds	n/a	-	n/a		-	n/a	
Transfers Out to Other Funds	24%	(1,055,000)	24%		-	0.0%	
NET REVENUES		\$ 11,428,800			\$ 870,089	7.6%	

Variance Notation

Variance is the result of regular payroll being charged to Emerg. Mgmt for the winter storms
Variance is the result of reimbursable engineering expenses (to be paid from professional escrow accounts)
Variance is the result of overtime and salt exp from the winter weather (appropriation amend. in July)
Variance is the result of lower than expected medical insurance expenses

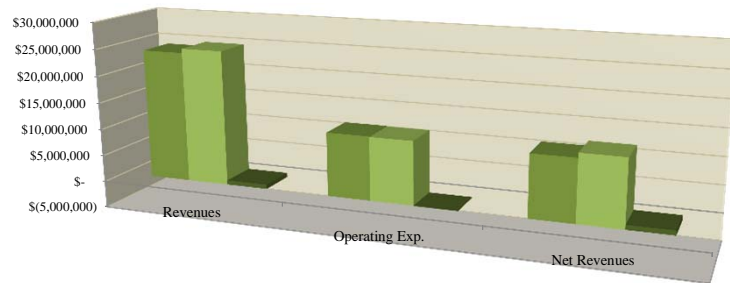
n/a
Variance is the result of regular payroll being charged to Emerg. Mgmt due to the winter storms
Variance is the result of contract tree removal programs in response to the Ice Storms from February
Variance is the result of timing differences in the payment for rentals / contractual services
Variance is the result of lower than expected repairs at the facility (based on prior years)

Variance is the result of repairs needed at the Library
Variance is the result of higher Comcast PEG funds that are passed through to Radnor Studio 21
n/a
n/a

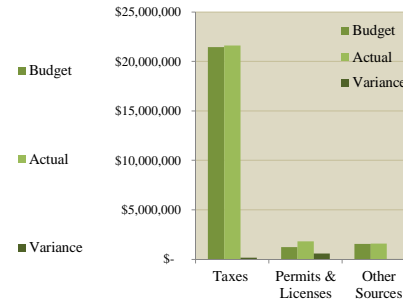
Variance is the result of higher than budgeted unemployment costs
Variance is the result of lower than expected medical expenses for retiree healthcare

n/a
n/a
Most of this variance appears to be a timing diff. in the collection of RE tax. Full year is more in line with/ est.

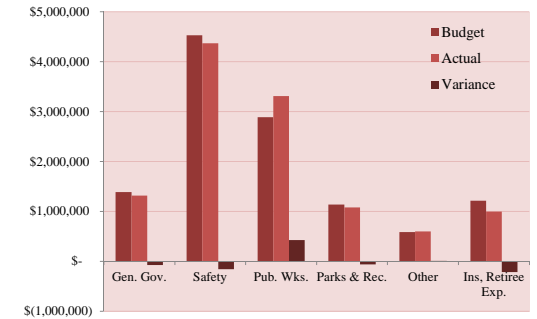
Year to Date Budget vs. Actual



Revenue BvA



Expense BvA

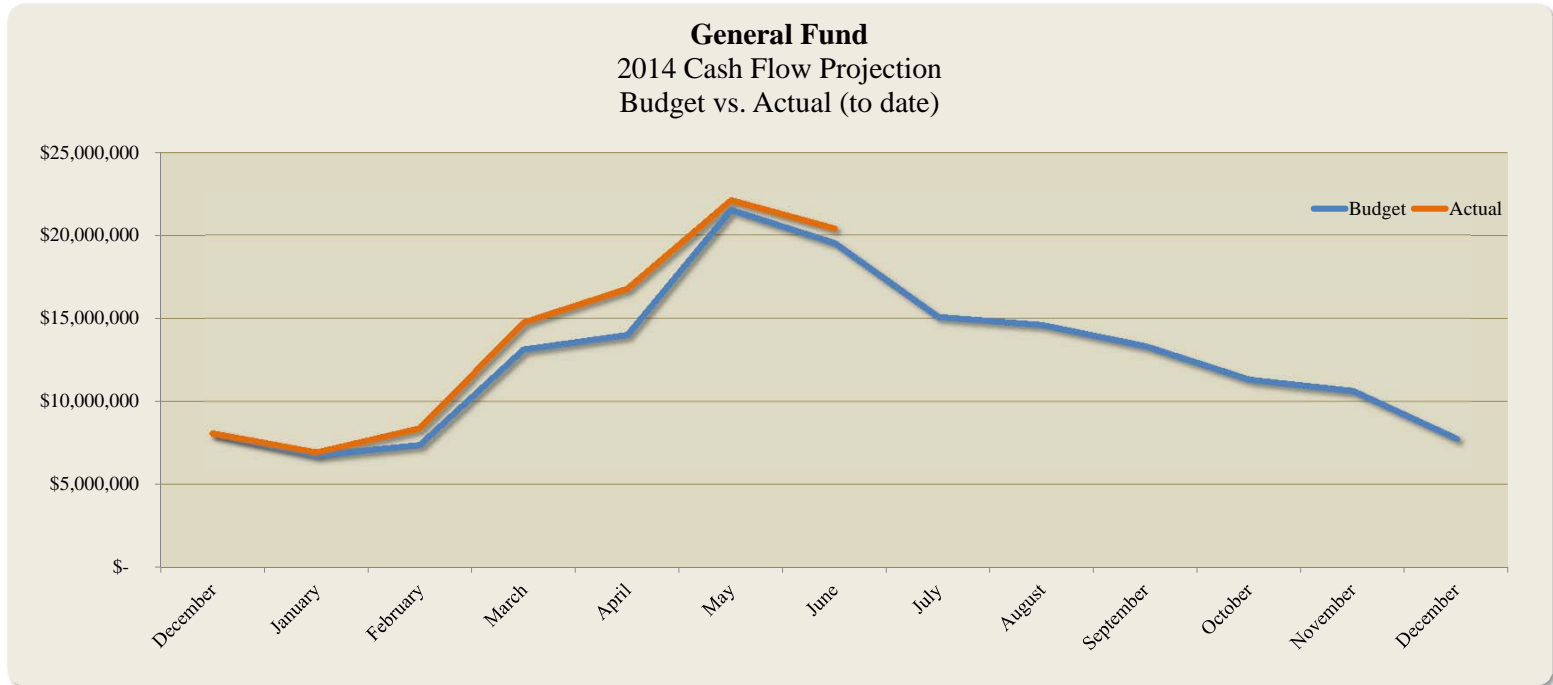


Radnor Township, PA
 Monthly Finance Report
 General Fund
 For the Month Ended, June 30, 2014



Budget v Actual : Year-to-Date							
YTD Budget	% of Full Year Budget	YTD Actual	B v A	%	\$	Variance	% Variance

Variance Notation

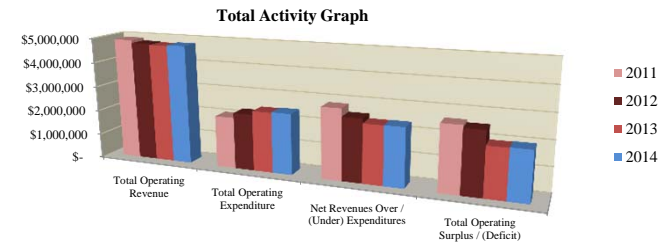
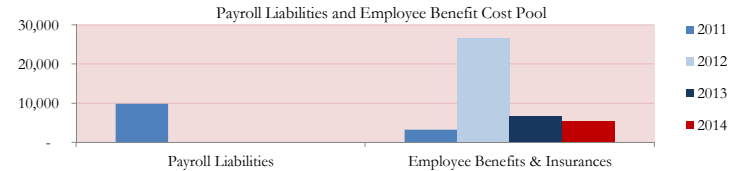
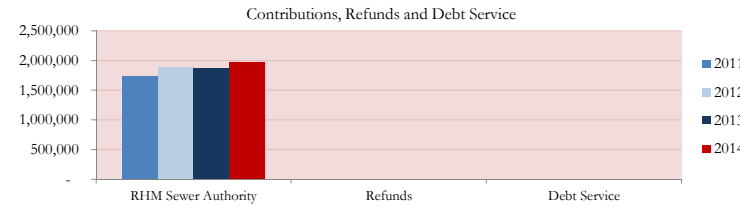
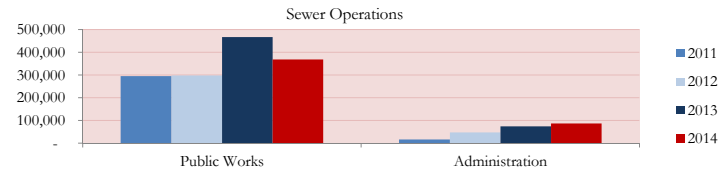


Radnor Township, PA
Monthly Finance Report
Sewer Fund
For the Month Ended, June 30, 2014



Full Year Actual (Cash Basis)

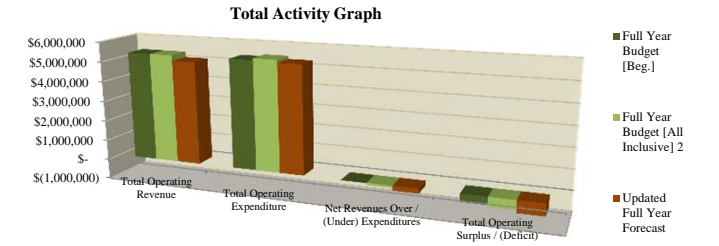
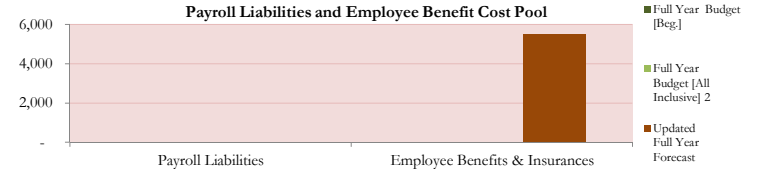
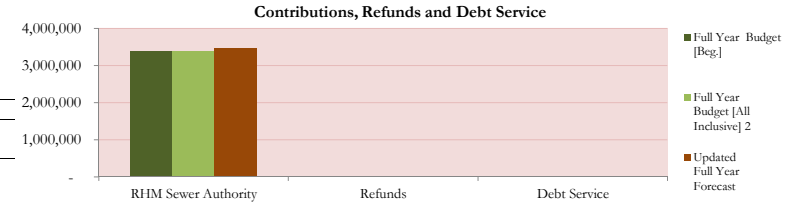
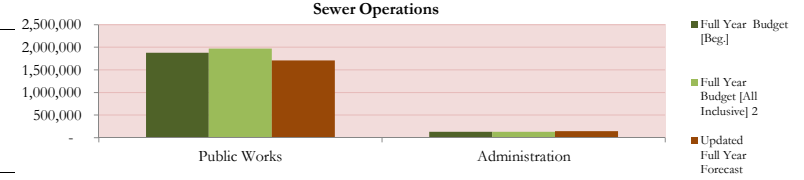
	2011	2012	2013	2014	\$Δ	%Δ
REVENUES						
All Sources						
Interest	\$ 2,337	\$ 6,650	\$ 6,469	\$ 12,634	5,984	90.0%
Sewer Rent Income	4,883,825	4,769,970	4,741,847	4,761,058	(8,911)	-0.2%
Miscellaneous	11,862	8,168	4,299	13,708	5,540	67.8%
TOTAL REVENUES	\$ 4,898,025	\$ 4,784,787	\$ 4,752,615	\$ 4,787,400	2,613	0.1%
<small>(1) In 2008, the Township sold a Tax Anticipation Note in January which was recorded as "Miscellaneous" above</small>						
EXPENDITURES						
Sewer Operations						
Public Works	294,609	297,421	467,260	367,875	(99,385)	-21.3%
Administration	15,290	47,597	73,169	85,849	12,680	17.3%
Total Sewer Operations	\$ 309,899	\$ 345,018	\$ 540,429	\$ 453,724	(86,706)	-25.1%
Contributions, Refunds & Misc.						
RHM Sewer Authority	1,743,027	1,894,331	1,867,945	1,980,500	112,555	6.0%
Refunds	-	-	-	-	-	n/a
Debt Service	-	-	-	-	-	n/a
Total Contributions, Refunds & Misc.	\$ 1,743,027	\$ 1,894,331	\$ 1,867,945	\$ 1,980,500	112,555	5.9%
Insurance, Payroll Liabilities & Benefits						
Payroll Liabilities	9,891	-	-	-	-	n/a
Employee Benefits & Insurances	3,220	26,685	6,875	5,522	(1,353)	-19.7%
Total Insurance & Employee Benefits	\$ 13,111	\$ 26,685	\$ 6,875	\$ 5,522	111,201	416.7%
TOTAL OPERATING EXPENDITURES	\$ 2,066,037	\$ 2,266,034	\$ 2,415,250	\$ 2,439,745	173,711	7.7%
NET REVENUES OVER / (UNDER) EXPENDITURES	\$ 2,831,987	\$ 2,518,753	\$ 2,337,365	\$ 2,347,655	(171,098)	-6.8%
Transfers In from Other Funds	-	-	-	-	-	n/a
Transfers Out to Other Funds	(210,000)	-	(376,995)	(368,550)	(368,550)	n/a
TOTAL SURPLUS / (DEFICIT)	\$ 2,621,987	\$ 2,518,753	\$ 1,960,370	\$ 1,979,105	(539,648)	-21.4%



Radnor Township, PA
 Monthly Finance Report
 Sewer Fund
 For the Month Ended, June 30, 2014



Full Year Budget v Forecast Comparison						
Full Year Budget [Beg.]	2012 Carry Forward Encumb ¹	2013 Board Approved Amendments	Full Year Budget [All Inclusive] ²	% Change	Updated Full Year Forecast	% Variance (vs. amend budget)
REVENUES						
All Sources						
Interest	\$ 12,000	n/a	\$ -	0%	\$ 19,219	160%
Sewer Rent Income	5,341,331	n/a	-	0%	5,051,765	95%
Miscellaneous	18,104	n/a	-	0%	27,009	149%
TOTAL REVENUES	\$ 5,371,435	\$ n/a	\$ -	0%	\$ 5,097,993	95%
EXPENDITURES						
Sewer Operations						
Public Works	1,880,174	89,247	89,247	5%	1,708,098	87%
Administration	133,009	-	-	0%	147,932	111%
Total Sewer Operations	\$ 2,013,183	\$ 89,247	\$ 89,247	4%	\$ 1,856,030	88%
Contributions, Refunds & Misc.						
RHM Sewer Authority	3,375,941	-	-	0%	3,468,783	103%
Refunds	-	-	-	n/a	-	n/a
Debt Service	-	-	-	n/a	-	n/a
Total Contributions, Refunds & Misc.	\$ 3,375,941	\$ -	\$ -	0%	\$ 3,468,783	103%
Insurance, Payroll Liabilities & Benefits						
Payroll Liabilities	-	-	-	n/a	-	n/a
Employee Benefits & Insurances	-	-	-	n/a	5,522	n/a
Total Insurance & Employee Benefits	\$ -	\$ -	\$ -	n/a	\$ 5,522	n/a
TOTAL OPERATING EXPENDITURES	\$ 5,389,124	\$ 89,247	\$ 89,247	2%	\$ 5,330,334	97%
NET REVENUES OVER / (UNDER) EXPENDITURES	\$ (17,689)	\$ (89,247)	\$ (89,247)	n/a	\$ (232,341)	n/a
Transfers In from Other Funds	-	n/a	-	n/a	-	n/a
Transfers Out to Other Funds	(368,550)	-	-	n/a	(368,550)	n/a
TOTAL SURPLUS / (DEFICIT)	\$ (386,239)	\$ (89,247)	\$ (89,247)	n/a	\$ (600,891)	n/a



Footnotes:

- 2012 Carry Forward Encumbrances: These represent obligations incurred in 2012, against the 2012 adopted budget that did not occur until 2013. Therefore, the 2012 budget in which these obligations were approved against, were carried forward into 2013. The funds required to pay these obligations are encumbered against the 2012 fund balances.
- Full Year Budget [CF Enc + Amendments]: Includes the Board approved beginning budget, all 2012 carry forward encumbrances, and any Board approved amendments to the 2013 Beginning Budget

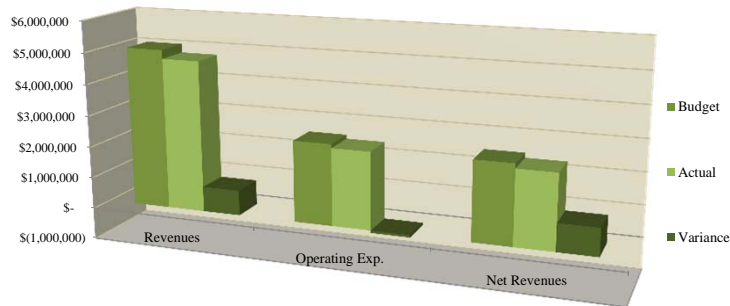
Radnor Township, PA
 Monthly Finance Report
 Sewer Fund
 For the Month Ended, June 30, 2014



Budget v Actual : Year-to-Date

	YTD Forecast	% of Full Year Budget	YTD Actual	B v A Target %	\$ Variance	% Variance	Variance Notation
REVENUES							
All Sources							
Interest	\$ 5,414	45%	\$ 12,634	0%	7,220	133.4%	n/a
Sewer Rent Income	5,050,621	95%	4,761,058	0%	(289,563)	-5.7%	Sewer revenue has come in under estimates due to lower than expected water consumption from 2013
Miscellaneous	4,802	27%	13,708	0%	8,906	185.5%	n/a
TOTAL REVENUES	\$ 5,060,837	94%	\$ 4,787,400	0%	\$ (273,437)	-5.4%	
EXPENDITURES							
Sewer Operations							
Public Works	601,786	31%	367,875	0%	(233,911)	-38.9%	Expenditures will be pulled back to offset the unexpected decrease in rental income
Administration	72,992	55%	85,849	0%	12,858	17.6%	n/a
Total Sewer Operations	\$ 674,777	32%	\$ 453,724	0%	\$ (221,053)	-32.8%	
Contributions, Refunds & Misc.							
RHM Sewer Authority	1,887,658	56%	1,980,500	59%	92,842	4.9%	The actual RHM invoice for Q1 was \$30K higher than budgeted. This should work itself out by Q4
Refunds	-	0%	-	0%	-	n/a	n/a
Debt Service	-	0%	-	0%	-	n/a	n/a
Total Contributions, Refunds & Misc.	\$ 1,887,658	0%	\$ 1,980,500	0%	\$ 92,842	4.9%	
Insurance, Payroll Liabilities & Benefits							
Payroll Liabilities	-	n/a	-	n/a	-	n/a	n/a
Employee Benefits & Insurances	-	n/a	5,522	n/a	5,522	n/a	n/a
Total Insurance & Employee Benefits	\$ -	0%	\$ 5,522	0%	\$ 5,522	n/a	
TOTAL OPERATING EXPENDITURES	\$ 2,562,435	47%	\$ 2,439,745	45%	\$ (122,690)	-4.8%	See Sewer Operations: Public Works above
NET REVENUES OVER / (UNDER) EXPENDITURES	\$ 2,498,402		\$ 2,347,655		\$ (150,747)	-6.0%	
Transfers In from Other Funds	-	0%	-	0%	-	n/a	n/a
Transfers Out to Other Funds	(368,550)	100%	(368,550)	100%	-	n/a	n/a
TOTAL SURPLUS / (DEFICIT)	\$ 2,129,852		\$ 1,979,105		\$ (150,747)	-7.1%	

Year to Date Budget vs. Actual



Sewer Fund Cash Flow

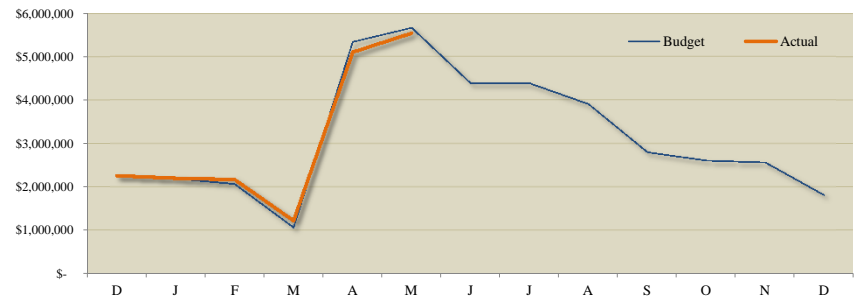


Exhibit A

General Fund Line Item Detail

Radnor Township, PA
General Fund (#01) Budget Worksheet

Account Description	Actual	Actual	Actual	Actual	Actual	Actual	BOC Original Budget	BOC Amended Budget	Full Year Forecast		
	2008	2009	2010	2011	2012	2013	2014	2014	2014	%Δ	
REAL ESTATE TAXES											
Current Year - Discount	(167,202)	(108,032)	(187,805)	(208,936)	(211,401)	(213,583)	(209,668)	(209,668)	(215,204)	1%	
Current Year - Face	9,246,632	5,891,105	10,290,608	11,203,709	11,632,795	11,651,441	11,791,042	11,791,042	11,732,176	1%	
Current Year - Penalties	27,363	17,362	30,264	28,242	35,600	36,781	42,691	42,691	39,532	7%	
Prior Year	4,214	52,304	51,486	159,106	84,116	89,066	89,901	89,901	89,055	0%	
Delinquent	89,833	66,727	118,061	47,503	110,540	102,848	97,238	97,238	105,435	3%	
Interim	99,012	43,469	44,329	75,577	25,043	54,240	62,275	62,275	59,023	9%	
TOTAL REAL ESTATE TAXES	\$ 9,299,851	\$ 5,962,934	\$ 10,346,942	\$ 11,305,200	\$ 11,676,692	\$ 11,720,793	\$ 11,873,479	\$ 11,873,479	\$ 11,810,016		
	\$ 91,536	\$ (3,336,917)	\$ 4,384,008	\$ 958,258	\$ 371,493	\$ 44,101	\$ 152,686	\$ 152,686	\$ 89,223		
	1%	-36%	74%	9%	3%	0%	1%	1%	1%		
LOCAL ENABLING TAXES											
Realty Transfer Tax	1,939,833	1,402,159	1,475,485	1,574,370	1,783,923	2,550,823	2,120,334	2,120,334	2,133,398	-16%	
Mercantile Tax	1,298,901	1,051,935	1,258,267	1,212,563	1,218,902	689,552	1,455,494	1,455,494	1,393,194	102%	
Mercantile Tax: Discovery Firm	-	-	-	-	-	-	-	-	10	n/a	
Local Services Tax	981,542	998,835	729,888	945,946	962,876	882,248	972,505	972,505	910,972	3%	
Amusement Tax	41,830	36,991	45,551	37,537	45,780	35,070	37,000	37,000	35,659	2%	
Business Privilege Tax	6,473,413	3,617,786	5,257,035	5,635,035	6,475,295	9,003,525	8,140,484	8,140,484	7,892,181	-12%	
Business Privilege Tax: Discovery Firm	-	-	-	-	-	-	-	-	498	n/a	
Mercantile - Audit	-	35,242	370,314	44,591	41,716	-	50,000	50,000	25,002	n/a	
Business Privilege - Audit	-	1,314,026	600,861	264,990	569,811	1,272,302	250,000	250,000	282,448	-78%	
Attorney Fee Reimbursements	-	-	-	-	-	6,522	5,000	5,000	4,618	-29%	
TOTAL LOCAL ENABLING TAXES	\$ 10,735,519	\$ 8,456,975	\$ 9,737,401	\$ 9,715,031	\$ 11,098,301	\$ 14,440,041	\$ 13,030,817	\$ 13,030,817	\$ 12,677,979		
	\$ 549,142	\$ (2,278,545)	\$ 1,280,426	\$ (22,370)	\$ 1,383,270	\$ 3,341,740	\$ (1,409,224)	\$ (1,409,224)	\$ (1,762,063)		
	5%	-21%	15%	0%	14%	30%	-10%	-10%	-12%		
LICENSE & PERMITS											
Contractor License Revenue	-	-	-	-	-	35,134	30,000	30,000	34,409	-2%	
Plan Review Fees	-	-	-	16,473	22,704	26,820	17,000	17,000	24,258	-10%	
Zoning	-	-	1,993	4,643	6,262	7,293	11,000	11,000	9,861	35%	
Beverage	8,850	10,451	9,000	9,000	12,800	9,600	10,000	10,000	9,300	-3%	
UCC Act 45 Transfer	-	-	-	7,880	8,424	2,168	9,000	9,000	(7,260)	-435%	
Building - Regular / Predictible	1,660,026	628,873	640,144	620,633	1,098,897	911,416	650,000	650,000	964,658	6%	
Mechanical	-	-	69,047	101,909	59,486	53,474	55,000	55,000	62,345	17%	
Street Opening	48,765	15,749	3,858	13,776	3,908	2,891	5,000	5,000	1,821	-37%	
Subdivision Fees	45,022	21,543	13,576	25,914	30,420	18,650	21,000	21,000	46,528	149%	
Public Works & Engineering Fees	77,027	107,694	128,763	182,474	138,760	160,106	225,000	225,000	207,553	30%	
Professional Services Reimbursement	-	-	-	80,752	261,147	294,681	190,000	190,000	497,874	69%	
Housing	62,964	63,802	95,866	159,576	160,780	160,254	160,000	160,000	160,366	0%	
Health	63,883	48,724	74,712	74,498	75,534	71,599	67,000	67,000	75,839	6%	
Burning	1,519	629	573	823	896	1,246	600	600	986	-21%	
Plumbing	44,711	36,922	38,691	57,578	67,592	71,329	60,000	60,000	69,811	-2%	
Electrical	168,234	81,648	143,189	134,227	175,360	125,856	140,000	140,000	128,326	2%	
DRB & ZHB Fees	-	-	-	-	-	-	-	-	-	n/a	
HARB	-	7,751	18,863	28,991	23,855	1,693	1,200	1,200	1,069	-37%	
DRB	-	-	-	-	-	17,314	15,000	15,000	12,052	-30%	
Sewage Enforcement Fees	2,300	4,566	3,647	5,100	5,050	7,100	3,000	3,000	5,252	-26%	
ZHB - Residential	-	-	-	-	-	8,658	6,500	6,500	6,621	-24%	
ZHB - Non-Residential	-	-	-	-	-	10,250	5,500	5,500	7,957	-22%	
Cable TV Franchise Fees	425,593	465,123	520,023	564,376	644,650	631,098	777,045	777,045	735,965	17%	
Right-of-Way Fees	-	-	-	4,250	4,250	9,081	5,000	5,000	2,660	-71%	
Film Permits	750	1,000	250	1,750	750	2,000	2,892	2,892	2,782	39%	
Certificate of Occupancy Transfer Fee	31,145	42,176	41,762	48,075	61,269	71,126	55,000	55,000	54,780	-23%	
Building - One Time/ Large	-	-	-	-	-	-	-	-	-	n/a	
TOTAL LICENSE & PERMITS	\$ 2,640,787	\$ 1,536,652	\$ 1,803,956	\$ 2,142,697	\$ 2,862,793	\$ 2,710,837	\$ 2,521,737	\$ 2,521,737	\$ 3,115,811		
	\$ (993,782)	\$ (1,104,135)	\$ 267,303	\$ 338,741	\$ 720,096	\$ (151,956)	\$ (189,100)	\$ (189,100)	\$ 404,974		
	-27%	-42%	17%	19%	34%	-5%	-7%	-7%	15%		

Radnor Township, PA
General Fund (#01) Budget Worksheet

Account Description	Actual	Actual	Actual	Actual	Actual	Actual	BOC Original Budget	BOC Amended Budget	Full Year Forecast	
	2008	2009	2010	2011	2012	2013	2014	2014	2014	%Δ
FINES & COSTS										
Police	195,412	230,540	289,833	406,334	418,670	424,162	500,000	500,000	519,815	23%
District Justice	325,177	297,307	232,975	235,676	206,738	197,438	241,200	241,200	220,005	11%
TOTAL FINES & COSTS	\$ 520,589	\$ 527,847	\$ 522,808	\$ 642,011	\$ 625,408	\$ 621,599	\$ 741,200	\$ 741,200	\$ 739,821	
	\$ 85,470	\$ 7,258	\$ (5,038)	\$ 119,202	\$ (16,602)	\$ (3,809)	\$ 119,601	\$ 119,601	\$ 118,221	
	20%	1%	-1%	23%	-3%	-1%	19%	19%	19%	
INTEREST & RENTS										
Interest Earnings	204,522	123,496	50,707	48,060	57,798	78,372	65,104	65,104	86,920	11%
Property & Equipment	19,944	21,756	48,330	98,858	121,516	127,105	135,588	135,588	140,652	11%
TOTAL INTEREST & RENTS	\$ 224,466	\$ 145,252	\$ 99,037	\$ 146,918	\$ 179,314	\$ 205,477	\$ 200,692	\$ 200,692	\$ 227,572	
	\$ (189,305)	\$ (79,214)	\$ (46,216)	\$ 47,881	\$ 32,397	\$ 26,163	\$ (4,785)	\$ (4,785)	\$ 22,095	
	-46%	-35%	-32%	48%	22%	15%	-2%	-2%	11%	
GRANTS & GIFTS										
Payments In Lieu of Taxes	18,292	18,292	20,122	43,752	62,459	44,493	82,000	82,000	35,398	-20%
Public Utility Realty Tax	26,694	24,655	26,672	28,808	29,235	38,686	28,000	28,000	28,000	-28%
Federal, State & County	171,059	184,455	210,090	164,185	118,763	162,256	100,000	100,000	104,360	-36%
State Pension Aid	650,611	607,435	589,341	985,572	594,234	610,444	600,000	600,000	600,000	-2%
Crossing Guard Contributions (RTSD)	-	-	-	-	-	-	61,675	61,675	61,675	n/a
County Highway Aid	36,720	36,720	-	-	-	36,720	-	-	36,720	0%
State Snow Removal	57,683	58,432	122,584	61,930	64,097	65,315	54,000	54,000	54,000	-17%
Public Access Grant	50,229	61,655	123,330	-	70,635	57,405	75,000	75,000	75,000	31%
Shade Tree Contributions	-	20,000	20,000	12,000	20,000	-	-	-	-	n/a
Grounds Maintenance Agreement	58,954	60,000	-	360,000	-	-	-	-	-	n/a
Volunteer Fire Relief Aid	-	-	-	609,828	344,612	393,019	350,000	350,000	350,000	-11%
Police Drug Task Force Reimb.	-	-	-	14,700	10,425	27,680	10,500	10,500	14,445	-48%
TOTAL GRANTS & GIFTS	\$ 1,070,242	\$ 1,071,644	\$ 1,112,139	\$ 2,280,775	\$ 1,314,459	\$ 1,436,018	\$ 1,361,175	\$ 1,361,175	\$ 1,359,599	
	\$ (2,511)	\$ 1,402	\$ 40,495	\$ 1,168,636	\$ (966,316)	\$ 121,559	\$ (74,843)	\$ (74,843)	\$ (76,419)	
	0%	0%	4%	105%	-42%	9%	-5%	-5%	-5%	
DEPARTMENT EARNINGS										
Parking Meters - Kiosks	283,902	239,855	356,826	401,383	428,425	399,965	410,420	410,420	415,083	4%
Parking Meters - Church	9,646	13,095	24,757	23,444	22,317	24,209	25,500	25,500	24,019	-1%
Alarm System Fees	10,492	11,098	10,395	9,293	7,495	10,285	8,500	8,500	13,933	35%
Police Extra Duty	328,423	191,237	206,608	350,793	328,929	317,873	340,000	340,000	247,106	-22%
Recreation Fees	522,411	539,861	562,570	603,759	460,308	518,304	475,000	475,000	523,377	1%
Prepaid Parking	-	47,249	29,786	24,176	47,089	26,176	21,000	21,000	39,818	52%
Meter Bags	-	-	-	1,623	5,929	16,389	1,890	1,890	3,132	-81%
Police Parking Permit	-	-	-	2,140	3,495	5,912	2,500	2,500	7,824	32%
Rear Door Trash Fee	-	-	122,602	130,833	119,905	108,770	110,000	110,000	102,155	-6%
Refuse Collection Fee	32,374	31,184	33,021	32,091	29,123	31,723	32,000	32,000	31,278	-1%
Sulpizio Gym Fees	-	75,247	103,537	70,359	161,179	25,334	38,700	38,700	24,552	-3%
Police Service Fees	37,390	31,817	33,951	29,672	31,666	31,258	29,241	29,241	35,033	12%
Police Live Scan Fees	-	-	4,964	18,044	10,673	13,430	14,975	14,975	14,781	10%
Recreation Sponsorship/ Adv. Rev.	-	-	-	-	-	60,050	75,000	75,000	107,130	78%
Kiosk Advertising	-	-	-	-	-	-	-	-	-	n/a
TOTAL DEPARTMENT EARNINGS	\$ 1,224,638	\$ 1,180,643	\$ 1,489,017	\$ 1,697,609	\$ 1,656,534	\$ 1,589,679	\$ 1,584,726	\$ 1,584,726	\$ 1,589,221	
	\$ 206,339	\$ (43,994)	\$ 308,374	\$ 208,592	\$ (41,075)	\$ (66,855)	\$ (4,953)	\$ (4,953)	\$ (458)	
	20%	-4%	26%	14%	-2%	-4%	0%	0%	0%	

Radnor Township, PA
General Fund (#01) Budget Worksheet

Account Description	Actual	Actual	Actual	Actual	Actual	Actual	BOC Original Budget	BOC Amended Budget	Full Year Forecast	
	2008	2009	2010	2011	2012	2013	2014	2014	2014	%Δ
MISCELLANEOUS										
Insurance Refunds	499	9,944	584,852	-	-	10,000	-	-	-	-100%
Sale of Property, Equipment	-	-	-	-	-	-	-	-	-	n/a
Premium Payments - Flex	1,747	1,115	1,429	345	14,051	(3,898)	-	-	(2,328)	-40%
Miscellaneous	86,930	47,543	34,395	20,698	90,589	52,590	44,253	44,253	49,029	-7%
Premium Payments	15,093	18,518	22,745	61,338	98,603	127,501	122,000	122,000	131,108	3%
Advertising & Sponsorship Fees	8,000	4,000	8,000	11,034	26,354	57,323	30,000	30,000	5,641	-90%
Cash Over / Short	70	(217)	(33)	(15)	70	120	-	-	(1,287)	-1173%
Sale of Recycled Materials	101,303	5,086	37,492	97,905	24,969	10,667	35,000	35,000	14,932	40%
Federal Medical Subsidy	-	-	-	69,362	65,948	72,085	70,000	70,000	66,348	-8%
Tax Anticipation Revenue Notes	-	-	-	-	-	-	-	-	-	n/a
TOTAL MISCELLANEOUS	\$ 213,641	\$ 85,989	\$ 688,880	\$ 260,668	\$ 320,583	\$ 326,387	\$ 301,253	\$ 301,253	\$ 263,443	
	\$ (1,580,512)	\$ (127,652)	\$ 602,891	\$ (428,213)	\$ 59,916	\$ 5,804	\$ (25,134)	\$ (25,134)	\$ (62,944)	
	-88%	-60%	701%	-62%	23%	2%	-8%	-8%	-19%	
TRANSFERS FROM OTHER FUNDS										
Transfer In: Sewer Overhead	-	-	292,000	292,000	-	-	-	-	-	n/a
Transfer In: Sewer Fund	171,395	300,000	-	-	-	-	-	-	-	n/a
Transfer In: Liquid Fuels Fund	235,000	286,030	244,778	-	-	-	-	-	-	n/a
Transfer In: Capital Improvement Fund	181,688	180,523	-	-	-	-	-	-	-	n/a
Transfer In: Park & Open Space Fund	230,000	230,000	230,000	-	-	-	-	-	-	n/a
Transfer In: Willows Fund	-	-	-	-	-	-	-	-	-	n/a
TOTAL TRANSFERS FROM OTHER FUNDS	\$ 818,083	\$ 996,553	\$ 766,778	\$ 292,000	\$ -	\$ -	\$ -	\$ -	\$ -	
	\$ 169,927	\$ 178,470	\$ (229,775)	\$ (474,778)	\$ (292,000)	\$ -	\$ -	\$ -	\$ -	
	26%	22%	-23%	-62%	-100%	n/a	n/a	n/a	n/a	
GRAND TOTAL: GENERAL FUND REVENUE	\$ 26,747,817	\$ 19,964,490	\$ 26,566,958	\$ 28,482,908	\$ 29,734,086	\$ 33,050,833	\$ 31,615,079	\$ 31,615,079	\$ 31,783,461	
	\$ (1,663,695)	\$ (6,783,327)	\$ 6,602,468	\$ 1,915,950	\$ 1,251,178	\$ 3,316,747	\$ (1,435,754)	\$ (1,435,754)	\$ (1,267,371)	
	-6%	-25%	33%	7%	4%	11%	-4%	-4%	-4%	

Radnor Township, PA
General Fund (#01) Budget Worksheet

Account Description	Actual	Actual	Actual	Actual	Actual	Actual	BOC Original Budget	BOC Amended Budget	Full Year Forecast	
	2008	2009	2010	2011	2012	2013	2014	2014	2014	%Δ
ADMINISTRATION										
Salaries	346,175	209,231	313,178	361,528	268,841	269,250	273,257	273,257	290,200	8%
Overtime	-	-	2,638	2,113	-	-	-	-	-	n/a
Longevity	2,580	1,227	2,327	2,363	-	-	-	-	-	n/a
Sick Pay Bonus	-	-	-	-	-	-	-	-	-	n/a
Medical Exp. Reimbursements	-	-	-	-	-	-	-	-	-	n/a
Social Security Taxes	-	-	-	26,561	19,359	19,192	16,446	16,446	18,355	-4%
Workers' Compensation	-	-	-	4,176	2,090	1,819	2,295	2,295	2,211	22%
Pension Benefits	-	-	-	82,594	75,739	54,697	23,382	23,382	23,382	-57%
Health Benefits	-	-	-	79,792	30,036	31,864	31,010	31,010	33,196	4%
Life & Disability Insurance	-	-	-	3,082	2,230	2,289	2,189	2,189	2,262	-1%
Office Supplies	8,913	11,795	7,408	5,959	5,369	3,047	5,500	5,500	2,797	-8%
Postage	-	1,946	15,474	14,364	14,857	10,502	9,993	10,317	8,120	-23%
Advertising & Printing	9,522	11,328	16,468	10,552	11,222	18,482	15,000	15,000	15,459	-16%
Professional Development	14,667	5,198	150	11	-	556	500	500	500	-10%
Dues & Subscriptions	-	-	842	1,920	5,898	1,555	4,500	4,500	4,051	160%
Contractual Services	161,035	90,695	25,982	97,680	90,587	64,568	122,500	122,500	139,627	116%
Legal Services - General (solicitor+other)	-	220,348	237,190	188,275	243,150	168,179	185,000	185,000	177,191	5%
Legal Services - Special (labor Counsel)	-	369,025	66,338	91,637	164,033	187,879	90,000	90,000	114,630	-39%
Miscellaneous	25,105	11,884	3,008	1,006	2,355	5,207	1,800	1,800	4,744	-9%
Minor Office Equipment	-	116	719	-	-	-	250	250	126	n/a
TOTAL ADMINISTRATION	\$ 567,996	\$ 932,794	\$ 691,721	\$ 973,613	\$ 935,764	\$ 839,087	\$ 783,622	\$ 783,946	\$ 836,850	
\$ Δ	\$ (256,705)	\$ 364,798	\$ (241,073)	\$ 281,892	\$ (37,848)	\$ (96,678)	\$ (55,465)	\$ (55,141)	\$ (2,236)	
% Δ	-31%	64%	-26%	41%	-4%	-10%	-7%	-7%	0%	
FINANCE										
Salaries	313,940	240,083	195,319	289,584	421,019	481,933	495,878	495,878	513,693	7%
Longevity	1,530	1,588	1,594	2,063	4,412	4,877	5,343	5,343	2,672	-45%
Sick Pay Bonus	-	-	-	455	630	676	617	617	827	22%
Medical Exp. Reimbursements	-	-	-	-	166	166	166	166	166	0%
Social Security Taxes	-	-	-	20,917	30,245	34,800	36,823	36,823	42,325	22%
Workers' Compensation	-	-	-	3,009	3,363	3,415	4,217	4,217	4,050	19%
Unemployment	-	-	-	-	-	-	-	-	-	n/a
Pension Allocation	-	-	-	62,836	98,449	97,651	103,293	103,293	103,293	6%
Medical Insurance Premiums	-	-	-	84,413	128,728	136,049	153,891	153,891	147,684	9%
Group, Life & Disability Insurance	-	-	-	2,635	3,990	4,656	4,156	4,156	4,489	-4%
Office Supplies	8,366	8,288	2,915	5,127	7,589	5,550	4,500	4,500	4,385	-21%
Postage	-	57	-	3,176	18	4,454	4,888	4,888	5,241	18%
Credit Card Fees	-	-	-	-	-	-	-	-	44	n/a
Bond Premium	-	2,119	-	-	2,119	2,119	4,400	4,400	4,400	108%
Professional Development	10,411	576	188	1,526	1,760	2,256	1,600	1,600	1,573	-30%
Dues & Subscriptions	-	-	-	150	1,952	4,440	2,500	2,500	1,805	-59%
Contractual Services	16,519	105,607	131,963	33,515	108,907	73,065	70,000	70,780	60,867	-17%
Professional Services	28,475	34,500	-	19,085	55,295	52,405	63,300	63,300	53,326	2%
Act 511 - Legal Services	-	108,159	106,263	82,276	60,349	72,775	60,000	60,000	53,109	-27%
Act 511 - Audit Services	-	128,256	103,408	114,384	114,704	87,908	100,000	100,000	83,360	-5%
Minor Office Equipment	488	650	1,444	11,354	1,037	641	1,500	1,500	446	-30%
TOTAL FINANCE	\$ 379,729	\$ 629,882	\$ 543,094	\$ 736,506	\$ 1,044,732	\$ 1,069,836	\$ 1,117,072	\$ 1,117,852	\$ 1,087,754	
\$ Δ	\$ (465,984)	\$ 250,153	\$ (86,788)	\$ 193,412	\$ 308,226	\$ 25,104	\$ 47,236	\$ 48,016	\$ 17,918	
% Δ	-55%	66%	-14%	36%	42%	2%	4%	4%	2%	

Radnor Township, PA
General Fund (#01) Budget Worksheet

Account Description	Actual	Actual	Actual	Actual	Actual	Actual	BOC Original Budget	BOC Amended Budget	Full Year Forecast	
	2008	2009	2010	2011	2012	2013	2014	2014	2014	%Δ
TREASURER										
Salaries	26,000	26,000	26,000	27,000	26,000	26,000	26,000	26,000	26,000	0%
Social Security Taxes	1,989	-	-	1,876	1,878	1,860	1,989	1,989	2,033	9%
Workers' Compensation	-	-	-	286	1,242	185	218	218	210	13%
Office Supplies	7,293	7,460	3,664	3,466	1,084	1,046	1,050	1,050	1,205	15%
Postage	-	-	3,800	3,845	3,913	4,081	4,105	4,105	4,449	9%
Bond Premium	3,686	60	-	4,039	4,313	4,442	4,635	4,635	-	-100%
Dues & Subscriptions	-	3,686	3,728	40	-	-	-	-	42	n/a
Contractual Services	12,349	13,321	11,976	12,258	2,456	2,456	2,575	2,575	2,768	13%
Minor Office Equipment	-	-	-	-	-	-	-	-	-	n/a
TOTAL TREASURER	\$ 51,317	\$ 50,526	\$ 49,168	\$ 52,810	\$ 40,886	\$ 40,071	\$ 40,572	\$ 40,572	\$ 36,707	
\$ Δ	\$ 11,969	\$ (791)	\$ (1,359)	\$ 3,643	\$ (11,924)	\$ (815)	\$ 501	\$ 501	\$ (3,365)	
% Δ	30%	-2%	-3%	7%	-23%	-2%	1%	1%	-8%	
INFORMATION TECHNOLOGY										
Salaries	248,302	258,748	181,100	187,145	117,708	119,448	127,638	127,638	131,048	10%
Longevity	4,373	3,948	3,363	3,800	1,638	2,063	2,575	2,575	2,988	45%
Sick Pay Bonus	-	-	-	945	595	630	700	700	700	11%
Medical Exp. Reimbursements	-	-	-	-	100	100	200	200	100	0%
Social Security Taxes	-	-	-	13,881	9,142	8,733	9,817	9,817	10,077	15%
Workers' Compensation	-	-	-	2,149	890	893	1,101	1,101	1,062	19%
Unemployment	-	-	-	-	-	-	-	-	-	n/a
Pension Allocation	-	-	-	39,673	25,435	24,958	26,257	26,257	26,257	5%
Medical Insurance Premiums	-	-	-	43,625	27,074	28,773	31,638	31,638	31,713	10%
Group, Life & Disability Insurance	-	-	-	1,727	1,218	1,168	1,106	1,106	1,165	0%
Office Supplies	1,719	605	145	226	96	716	740	740	318	-56%
Postage	-	29	-	9	-	-	102	102	54	n/a
Operating Supplies	7,538	5,005	5,550	8,138	8,740	8,375	13,000	13,000	11,758	40%
Professional Development	5,689	519	999	914	-	-	2,500	2,500	1,248	n/a
Dues & Subscriptions	-	-	45	-	25	-	-	-	-	n/a
Contractual Services	13,501	8,842	28,159	87,383	55,753	78,857	80,000	83,125	78,128	-1%
Minor Office Equipment	130	276	50	409	279	671	1,880	1,880	815	21%
Contracted Maint. & Repairs	110	-	-	-	-	-	-	-	-	n/a
TOTAL INFORMATION TECHNOLOGY	\$ 281,361	\$ 277,971	\$ 219,411	\$ 390,022	\$ 248,691	\$ 275,385	\$ 299,254	\$ 302,379	\$ 297,430	
\$ Δ	\$ 281,361	\$ (3,390)	\$ (58,560)	\$ 170,611	\$ (141,331)	\$ 26,694	\$ 23,869	\$ 26,994	\$ 22,045	
% Δ	n/a	-1%	-21%	78%	-36%	11%	9%	10%	8%	

Radnor Township, PA
General Fund (#01) Budget Worksheet

Account Description	Actual	Actual	Actual	Actual	Actual	Actual	BOC Original Budget	BOC Amended Budget	Full Year Forecast	
	2008	2009	2010	2011	2012	2013	2014	2014	2014	%Δ
COMMUNITY DEVELOPMENT										
Salaries	573,319	557,854	326,606	365,464	400,795	428,628	362,923	362,923	369,880	-14%
Part-Time Wages	-	-	-	-	4,082	25,323	49,110	49,110	56,745	124%
Overtime	-	-	21,911	13,089	20,494	25,770	15,000	15,000	37,807	47%
Longevity	8,931	7,605	6,844	8,563	9,063	8,625	5,963	5,963	9,682	12%
Sick Pay Bonus	-	-	-	1,120	490	1,120	385	385	840	-25%
Medical Exp. Reimbursements	-	-	-	300	400	400	400	400	300	-25%
Social Security Taxes	-	-	-	27,858	31,396	34,886	32,153	32,153	35,220	1%
Workers' Compensation	-	-	-	13,138	16,705	17,203	16,140	16,140	15,748	-8%
Unemployment	-	-	-	-	-	-	-	-	-	n/a
Pension Allocation	-	-	-	84,277	100,911	90,354	93,415	93,415	93,415	3%
Medical Insurance Premiums	-	-	-	64,144	83,303	81,883	140,898	140,898	105,307	29%
Group, Life & Disability Insurance	-	-	-	3,472	5,283	7,644	5,655	5,655	6,244	-18%
Communications	-	287	266	266	2,241	3,751	2,500	2,500	2,857	-24%
Uniforms	-	-	-	-	-	-	1,500	1,500	750	n/a
Office Supplies	10,251	6,573	2,281	2,918	4,389	4,592	4,900	4,900	3,352	-27%
Postage	-	91	-	605	-	4,298	4,398	4,398	5,316	24%
Operating Supplies	1,132	539	84	8,618	1,129	-	-	-	-	n/a
Credit Card Fees	-	-	-	-	-	-	-	-	866	n/a
Advertising & Printing	16,875	8,669	8,325	1,139	4,064	4,923	5,200	5,200	5,916	20%
Professional Development	11,667	4,454	2,794	738	1,577	1,723	2,000	2,000	2,180	26%
Dues & Subscriptions	-	598	894	655	1,198	2,682	3,000	3,000	2,364	-12%
Contractual Services: Prop Maint.	-	-	-	-	2,108	6,286	2,500	2,500	2,510	-60%
Contractual Services	70,022	70,643	52,502	33,474	88,813	205,800	220,000	276,010	306,574	49%
Legal Services - Zoning Hearing Board	-	10,000	10,000	10,000	15,294	10,000	18,000	18,000	17,596	76%
Fire Marshal	-	-	-	-	-	-	5,500	5,500	2,748	n/a
UCC Act 45 Transfer	-	-	-	-	14,252	-	9,000	9,000	4,500	n/a
Minor Office Equipment	1,148	2,565	1,559	-	1,354	1,103	1,300	1,300	551	-50%
Gas, Oil & Lubricants	5,228	5,470	5,510	2,195	2,062	2,148	2,000	2,000	2,190	2%
Tires, Batteries & Accessories	1,014	1,695	60	588	333	646	700	700	317	-51%
Repair Parts	5,122	1,874	1,143	645	1,443	198	1,300	1,300	153	-23%
Contracted Maint. & Repair	702	733	546	523	153	376	600	600	308	-18%
TOTAL COMMUNITY DEVELOPMENT	\$ 705,411	\$ 679,649	\$ 441,325	\$ 643,790	\$ 813,332	\$ 970,360	\$ 1,006,440	\$ 1,062,450	\$ 1,092,233	
\$ Δ	\$ 67,574	\$ (25,763)	\$ (238,324)	\$ 202,465	\$ 169,541	\$ 157,029	\$ 36,080	\$ 92,089	\$ 121,873	
% Δ	11%	-4%	-35%	46%	26%	19%	4%	9%	13%	

Radnor Township, PA
General Fund (#01) Budget Worksheet

Account Description	Actual	Actual	Actual	Actual	Actual	Actual	BOC Original Budget	BOC Amended Budget	Full Year Forecast	
	2008	2009	2010	2011	2012	2013	2014	2014	2014	%Δ
POLICE										
Salaries	3,750,394	4,094,496	3,898,517	3,629,691	3,768,240	3,748,358	4,040,150	4,040,150	4,104,958	10%
PT Meter Enforcement Salaries	-	-	-	-	3,505	26,078	55,567	55,567	56,294	116%
Overtime	46,103	52,569	60,427	109,207	171,702	174,610	145,000	145,000	180,430	3%
Longevity	310,038	365,203	339,890	342,640	315,737	348,669	346,715	346,715	354,281	2%
Sick Pay Bonus	-	-	-	280	525	525	385	385	455	-13%
Medical Exp. Reimbursements	-	-	-	3,800	3,500	3,200	4,100	4,100	3,200	0%
Extra Duty	254,770	158,626	172,475	218,997	228,735	200,942	200,000	200,000	187,927	-6%
Court Time	2,718	3,114	3,481	5,438	7,229	9,242	10,198	10,198	7,677	-17%
Crossing Guard	-	76,862	73,738	70,298	68,209	81,287	109,584	109,584	97,099	19%
Social Security Taxes	-	-	-	328,345	335,091	337,057	357,343	357,343	370,797	10%
Workers' Compensation	-	-	-	180,863	189,483	200,873	209,621	209,621	200,777	0%
Unemployment	-	-	-	-	-	-	-	-	-	n/a
Pension Allocation	-	-	-	888,981	913,748	1,138,971	1,345,114	1,345,114	1,345,114	18%
Medical Insurance Premiums	-	-	-	1,024,579	971,498	1,057,175	1,266,735	1,266,735	1,187,784	12%
Group, Life & Disability Insurance	-	-	-	31,168	25,922	33,990	50,639	50,639	48,962	44%
OPEB Allocation	-	-	-	-	-	90,000	181,989	181,989	-	-100%
Communications	-	8,719	10,784	8,312	11,755	11,529	12,000	12,000	13,799	20%
Uniforms	31,092	19,190	20,102	14,190	67,049	70,194	60,000	62,656	37,151	-47%
Office Supplies	19,659	11,324	5,898	8,901	6,498	578	5,000	5,000	7,777	1245%
Emergency Management Materials	-	-	-	-	-	413	2,500	2,500	1,834	344%
Postage	-	120	-	-	47	3,183	2,410	2,410	3,060	-4%
Operating Supplies	55,585	38,787	24,392	32,288	43,227	31,526	35,000	35,400	32,303	2%
Training Supplies	-	-	492	-	452	-	2,500	2,500	1,897	n/a
Credit Card Fees	-	-	-	-	-	-	-	-	1,539	n/a
Rentals	-	-	-	-	-	-	-	-	-	n/a
Professional Development	17,539	7,356	8,645	13,948	6,132	9,867	10,972	10,972	12,649	28%
Dues & Subscriptions	-	-	1,100	1,530	1,975	1,975	2,000	2,000	588	-70%
Contractual Services	63,422	31,846	32,909	41,074	40,770	63,033	43,000	43,000	53,896	-14%
Legal Services - General	-	-	-	-	13,978	1,714	16,000	16,000	-	-100%
Contractual Services - Animal Control	-	-	-	-	2,912	3,891	2,500	2,500	4,168	7%
P.A.L. Programming	-	-	-	-	212	2,349	-	490	3,701	58%
Minor Office Equipment	10,440	12,130	8,405	10,480	9,287	732	2,500	2,500	4,224	477%
Maint. & Repair: Parking Meters	2,645	6,566	22,144	2,329	2,150	2,150	2,600	2,600	2,096	-3%
Maint. & Repair: Comm. Equip.	6,609	3,103	5,551	2,173	794	1,424	2,500	2,500	2,123	49%
Gas, Oil & Lubricants	107,138	83,899	83,965	99,950	95,530	86,447	91,431	91,431	92,924	7%
Tires, Batteries & Accessories	10,109	8,945	7,005	8,344	6,318	6,140	9,850	9,850	8,203	34%
Repair Parts	20,987	17,108	16,387	15,711	20,066	17,744	18,000	18,000	15,131	-15%
Contracted Maint. & Repairs	25,928	14,281	12,590	11,102	7,459	6,220	9,196	9,196	12,795	106%
TOTAL POLICE	\$ 4,735,176	\$ 5,014,243	\$ 4,808,896	\$ 7,103,264	\$ 7,339,290	\$ 7,772,085	\$ 8,653,099	\$ 8,656,645	\$ 8,457,613	
\$ Δ	\$ 115,072	\$ 279,067	\$ (205,347)	\$ 2,294,368	\$ 236,026	\$ 432,795	\$ 881,014	\$ 884,560	\$ 685,529	
% Δ	2%	6%	-4%	48%	3%	6%	11%	11%	9%	
FIRE										
Radnor Fire: Insurance (Liability & WC)	-	-	-	25,323	47,117	61,172	57,000	57,000	64,873	6%
Radnor Fire: Rentals (Hydrant Water)	138,951	138,929	139,203	139,307	139,579	139,422	142,210	142,210	140,730	1%
VMSC Contributions (Capital & Ops)	-	-	-	10,000	-	-	-	-	-	n/a
Bryn Mawr Fire Co. Contrib. (Operations)	43,824	43,824	43,824	39,442	50,000	51,250	52,531	52,531	77,532	51%
Broomall Fire Co. Contrib. (Operations)	4,991	4,991	4,991	4,992	6,330	6,500	6,663	6,663	6,663	3%
Radnor Fire: Contrib. (Capital and Ops)	115,207	115,207	115,207	264,170	290,000	92,700	95,481	95,481	95,481	3%
Volunteer Fire Relief Aid (State)	-	-	-	609,828	344,612	393,019	350,000	350,000	350,000	-11%
Radnor Fire: Gas, Oil & Lubricants	-	-	-	29,542	24,804	25,445	27,271	27,271	25,839	2%
TOTAL FIRE	\$ 302,973	\$ 302,951	\$ 303,225	\$ 1,122,604	\$ 902,443	\$ 769,507	\$ 731,156	\$ 731,156	\$ 761,118	
\$ Δ	\$ 29,377	\$ (23)	\$ 275	\$ 819,379	\$ (220,162)	\$ (132,935)	\$ (38,351)	\$ (38,351)	\$ (8,389)	
% Δ	11%	0%	0%	270%	-20%	-15%	-5%	-5%	-1%	

Radnor Township, PA
General Fund (#01) Budget Worksheet

Account Description	Actual	Actual	Actual	Actual	Actual	Actual	BOC Original Budget	BOC Amended Budget	Full Year Forecast		
	2008	2009	2010	2011	2012	2013	2014	2014	2014	%Δ	
EMERGENCY MANAGEMENT											
Salaries - Regular	-	-	-	20,186	40,307	-	-	-	55,712	n/a	
Salaries - Overtime	-	-	-	36,838	38,174	-	-	-	78,879	n/a	
Sick Pay Bonus	-	-	-	-	-	-	-	-	-	n/a	
Medical Exp. Reimbursements	-	-	-	-	-	-	-	-	-	n/a	
Social Security Taxes	-	-	-	4,188	5,455	-	-	-	9,961	n/a	
Workers' Compensation	-	-	-	-	-	-	-	-	-	n/a	
Unemployment	-	-	-	-	-	-	-	-	-	n/a	
Pension Allocation	-	-	-	-	-	-	-	-	-	n/a	
Medical Insurance Premiums	-	-	-	-	-	-	-	-	-	n/a	
Group, Life & Disability Insurance	-	-	-	-	-	-	-	-	-	n/a	
Operating Supplies	-	-	-	1,056	2,120	-	-	-	1,249	n/a	
Contractual Services	-	-	-	37,611	40,225	4,100	-	-	63,465	1448%	
Legal Services - Special	-	-	-	-	-	-	-	-	-	n/a	
Minor Equipment	-	-	-	950	-	-	-	-	9,547	n/a	
Gas, Oil, Lubricants	-	-	-	-	-	-	-	-	-	n/a	
Tires, Batteries & Acc.	-	-	-	574	-	-	-	-	-	n/a	
Repair Parts	-	-	-	727	-	-	-	-	-	n/a	
Contracted Maint. & Repairs	-	-	-	-	4,763	-	-	-	-	n/a	
TOTAL EMERGENCY MANAGEMEN	\$ -	\$ -	\$ -	\$ 102,130	\$ 131,043	\$ 4,100	\$ -	\$ -	\$ 218,814		
\$ Δ	\$ -	\$ -	\$ -	\$ 102,130	\$ 28,913	\$ (126,943)	\$ (4,100)	\$ (4,100)	\$ 214,714		
% Δ	n/a	n/a	n/a	n/a	28%	-97%	-100%	-100%	5237%		
BUILDING & GROUNDS											
Salaries	93,840	122,256	104,428	56,085	109,774	86,489	113,313	113,313	100,173	16%	
Overtime	-	-	214	285	1,561	979	1,300	1,300	1,183	21%	
Longevity	4,731	5,652	3,740	863	3,804	2,563	4,200	4,200	4,175	63%	
Sick Pay Bonus	-	-	-	-	434	385	140	140	371	-4%	
Medical Exp. Reimbursements	-	-	-	100	150	110	140	140	110	0%	
Social Security Taxes	-	-	-	4,124	8,415	6,504	9,137	9,137	8,038	24%	
Workers' Compensation	-	-	-	2,570	5,831	4,414	6,369	6,369	6,162	40%	
Unemployment	-	-	-	-	-	-	-	-	-	n/a	
Pension Allocation	-	-	-	12,173	25,484	17,722	28,890	28,890	28,890	63%	
Medical Insurance Premiums	-	-	-	28,719	45,042	45,616	46,445	46,445	43,768	-4%	
Group, Life & Disability Insurance	-	-	-	938	996	1,372	1,767	1,767	1,708	24%	
Utilities	153,838	160,785	164,634	161,985	140,681	138,894	146,000	146,000	167,042	20%	
Stormwater Fee	-	-	-	-	-	-	17,500	17,500	20,242	n/a	
Communications	61,992	58,396	63,131	60,496	49,581	48,410	51,500	55,160	52,037	7%	
Operating Supplies	21,021	14,099	14,662	11,308	2,474	6,020	7,000	7,000	8,709	45%	
Contractual Services	69,174	66,802	34,900	39,067	30,838	40,283	40,000	40,000	29,533	-27%	
Minor Office Equipment	4,678	3,770	345	2,944	119	1,408	2,600	2,600	2,600	85%	
Maint. & Repair: Township Hall Bldg.	37,050	62,988	54,904	34,941	58,545	48,010	65,000	67,100	47,334	-1%	
TOTAL BUILDING & GROUNDS	\$ 446,324	\$ 494,748	\$ 440,958	\$ 416,597	\$ 483,728	\$ 449,176	\$ 541,301	\$ 547,061	\$ 522,075		
\$ Δ	\$ (1,802)	\$ 48,424	\$ (53,790)	\$ (24,360)	\$ 67,131	\$ (34,552)	\$ 92,125	\$ 97,885	\$ 72,898		
% Δ	0%	11%	-11%	-6%	16%	-7%	21%	22%	16%		

Radnor Township, PA
General Fund (#01) Budget Worksheet

Account Description	Actual	Actual	Actual	Actual	Actual	Actual	BOC Original Budget	BOC Amended Budget	Full Year Forecast	
	2008	2009	2010	2011	2012	2013	2014	2014	2014	%Δ
SOLID WASTE										
Salaries	1,635,432	1,611,231	1,364,435	1,329,818	1,290,166	1,147,052	1,164,944	1,164,944	1,174,717	2%
Seasonal Wages	-	-	-	-	42,895	107,942	102,000	102,000	104,184	-3%
Overtime	14,136	3,581	4,459	5,657	5,947	2,266	2,000	2,000	2,894	28%
Longevity	40,925	45,240	46,887	47,707	41,271	40,185	44,206	44,206	54,323	35%
Sick Pay Bonus	-	-	-	4,690	3,857	2,170	3,633	3,633	2,345	8%
Medical Exp. Reimbursements	-	-	-	2,000	1,800	1,500	1,785	1,785	1,160	-23%
Social Security Taxes	-	-	-	102,972	100,093	92,826	97,247	97,247	99,226	7%
Workers' Compensation	-	-	-	64,192	63,838	65,678	68,879	68,879	63,773	-3%
Unemployment	-	-	-	-	-	-	-	-	-	n/a
Pension Allocation	-	-	-	309,703	293,186	264,447	305,721	305,721	305,721	16%
Medical Insurance Premiums	-	-	-	501,037	427,847	405,163	428,650	428,650	423,353	4%
Group, Life & Disability Insurance	-	-	-	19,655	19,455	21,588	24,358	24,358	25,327	17%
Uniforms	-	1,112	600	987	-	-	900	900	1,350	n/a
Postage	-	-	-	-	-	-	-	-	-	n/a
Operating Supplies	18,537	12,425	11,854	7,499	11,899	10,638	10,400	10,400	9,661	-9%
Credit Card Fees	-	-	-	-	-	-	-	-	704	n/a
Disposal Fees	20,001	188,423	203,188	190,157	192,737	232,177	240,000	240,000	223,162	-4%
Contractual Services	-	-	-	-	-	-	-	-	-	n/a
Gas, Oil & Lubricants	179,308	72,868	83,720	104,900	98,525	104,904	109,929	109,929	108,851	4%
Tires, Batteries & Accessories	22,915	20,963	26,864	25,698	28,797	32,859	26,800	26,800	29,276	-11%
Repair Parts	22,096	27,185	25,168	32,169	28,454	36,861	30,000	30,000	29,032	-21%
Contracted Maint. & Repairs	9,750	59,233	16,535	13,997	39,507	27,045	40,000	40,000	21,496	-21%
TOTAL SOLID WASTE	\$ 1,963,101	\$ 2,042,261	\$ 1,783,711	\$ 2,762,837	\$ 2,690,275	\$ 2,595,300	\$ 2,701,452	\$ 2,701,452	\$ 2,680,554	
\$ Δ	\$ 29,663	\$ 79,160	\$ (258,550)	\$ 979,126	\$ (72,562)	\$ (94,974)	\$ 106,152	\$ 106,152	\$ 85,254	
% Δ	2%	4%	-13%	55%	-3%	-4%	4%	4%	3%	
ENGINEERING										
Salaries	169,376	215,296	228,866	253,136	151,857	158,772	163,964	163,964	168,380	6%
Overtime	-	-	1,245	2,580	3,854	10,124	6,000	6,000	5,697	-44%
Longevity	5,422	7,507	9,273	7,550	5,638	6,950	8,263	8,263	9,132	31%
Sick Pay Bonus	-	-	-	420	140	210	210	210	105	-50%
Medical Exp. Reimbursements	-	-	-	100	200	200	200	200	200	0%
Social Security Taxes	-	-	-	19,018	11,639	12,560	14,612	14,612	14,358	14%
Workers' Compensation	-	-	-	8,863	5,975	5,836	6,605	6,605	6,331	8%
Unemployment	-	-	-	-	-	-	-	-	-	n/a
Pension Allocation	-	-	-	28,341	35,533	34,976	45,437	45,437	45,437	30%
Medical Insurance Premiums	-	-	-	56,615	52,878	42,870	41,812	41,812	51,924	21%
Group, Life & Disability Insurance	-	-	-	1,426	1,689	1,601	2,261	2,261	2,303	44%
Communications	-	-	-	-	137	-	300	300	150	n/a
Office Supplies	4,946	2,537	618	1,066	1,265	1,300	1,000	1,000	637	-51%
Postage	-	46	-	-	-	618	684	684	791	28%
Credit Card Fees	-	-	-	-	-	-	-	-	6	n/a
Professional Development	2,821	921	899	279	510	504	700	700	603	20%
Dues & Subscriptions	-	85	411	170	150	225	300	300	100	-56%
Contractual Services: Retainer	788	3,346	(3,073)	184,050	42,946	40,811	30,500	41,750	51,014	25%
Contractual Services: Special Proj.	-	-	-	-	96,929	90,019	51,500	131,931	75,756	-16%
Contractual Services: Reimbursable	-	-	-	-	198,224	362,403	190,000	297,269	477,645	32%
Minor Office Equipment	-	239	-	-	1,812	109	500	500	40	-63%
Gasoline, Oil, Lubricants	-	-	-	2,252	2,446	2,320	2,485	2,485	2,457	6%
Repair Parts	-	-	-	-	-	-	300	300	300	n/a
TOTAL ENGINEERING	\$ 183,352	\$ 229,977	\$ 238,239	\$ 565,864	\$ 613,823	\$ 772,409	\$ 567,633	\$ 766,583	\$ 913,366	
\$ Δ	\$ (75,618)	\$ 46,625	\$ 8,262	\$ 327,625	\$ 47,959	\$ 158,586	\$ (204,776)	\$ (5,826)	\$ 140,957	
% Δ	-29%	25%	4%	138%	8%	26%	-27%	-1%	18%	

Radnor Township, PA
General Fund (#01) Budget Worksheet

Account Description	Actual	Actual	Actual	Actual	Actual	Actual	BOC Original Budget	BOC Amended Budget	Full Year Forecast	
	2008	2009	2010	2011	2012	2013	2014	2014	2014	%Δ
PUBLIC WORKS DEPARTMENT										
Salaries	984,092	978,625	946,285	995,243	897,602	899,266	832,172	832,172	880,623	-2%
Overtime	103,132	151,069	157,204	122,608	74,369	160,325	165,000	165,000	252,208	57%
Longevity	38,132	41,038	43,106	39,459	41,139	40,530	42,231	42,231	51,701	28%
Sick Pay Bonus	-	-	-	1,750	875	560	1,442	1,442	525	-6%
Medical Exp. Reimbursements	-	-	-	1,300	1,440	1,430	1,215	1,215	1,310	-8%
Social Security Taxes	-	-	-	85,140	73,608	80,216	77,019	77,019	88,209	10%
Workers' Compensation	-	-	-	54,180	45,527	50,260	53,979	53,979	51,971	3%
Unemployment	-	-	-	-	-	-	-	-	-	n/a
Pension Allocation	-	-	-	210,528	206,068	219,614	230,834	230,834	230,834	5%
Medical Insurance Premiums	-	-	-	398,462	363,562	351,910	341,979	341,979	358,412	2%
Group, Life & Disability Insurance	-	-	-	11,080	15,995	17,964	16,532	16,532	17,597	-2%
Communications	-	-	-	-	4,827	5,652	3,400	3,400	4,267	-24%
Highway: Uniforms	8,322	(19)	345	3,589	2,433	2,109	3,000	3,000	3,710	76%
Highway: Office Supplies	3,366	2,871	886	599	239	725	350	350	819	13%
Highway: Postage	-	2,289	5,000	-	-	320	439	439	720	125%
Highway: Operating Supplies	27,239	16,994	11,871	22,698	14,972	14,976	21,000	21,000	10,113	-32%
Highway: Credit Card Fees	-	-	-	-	-	-	-	-	-	n/a
Highway: Rentals	-	-	-	-	-	-	600	600	300	n/a
Highway: Professional Development	2,149	242	-	25	352	2,175	1,500	1,500	1,499	-31%
Highway: Dues & Subscriptions	-	139	156	70	755	158	300	300	264	67%
Highway: Contractual Services	18,015	23,921	11,815	6,208	3,159	2,891	3,000	3,000	3,660	27%
Highway: Contractual Svcs: Storm Sewer	-	-	-	-	115,560	228,576	-	-	-	-100%
Highway: Minor Office Equipment	-	-	-	-	274	1,547	300	300	307	-80%
Highway: Maint. & Repairs: Mach. & Equ	23,139	29,903	35,919	14,787	9,848	4,022	15,000	16,635	14,306	256%
Highway: Maint. & Repairs: Comm. Equip	4,024	3,124	3,146	4,042	398	369	3,000	3,000	3,000	713%
Highway: Gas, Oil & Lubricants	53,629	65,559	76,044	69,368	56,533	65,363	70,605	70,605	77,199	18%
Highway: Tires, Batteries & Accessories	11,003	21,313	10,985	12,249	16,888	18,642	24,000	24,000	7,630	-59%
Highway: Repair Parts	22,193	27,532	33,039	39,291	49,687	43,912	35,000	35,000	26,605	-39%
Highway: Contracted Maint. & Repairs	3,960	4,942	6,435	3,142	19,668	24,066	5,800	5,800	6,169	-74%
Highway: MIER-Machinery & Equip.	-	-	-	-	-	-	-	-	-	n/a
Street Cleaning: Contractual Services	14,025	9,750	15,250	3,937	2,990	3,520	7,000	7,000	-	-100%
Snow & Ice: Operating Supplies	109,152	161,502	98,102	121,893	59,104	73,975	80,000	167,975	450,060	508%
Snow & Ice: Contractual Services	-	7,800	11,440	6,265	75	2,932	5,000	5,000	35,284	1103%
Snow & Ice: Maint. & Repair	4,058	4,833	2,602	13,610	4,628	5,608	4,500	5,184	28,029	400%
Traffic Signal: Lighting	13,139	14,328	15,142	15,301	13,687	13,202	14,500	14,500	14,730	12%
Traffic Signal: Operating Supplies	24,664	15,007	16,799	26,840	54,586	20,383	10,000	10,000	9,550	-53%
Traffic Signal: Maint. & Repair	40,011	20,949	14,983	27,765	92,300	46,078	91,500	91,500	48,667	6%
Street Lighting	177,587	164,562	186,209	206,072	210,223	172,624	180,000	180,000	181,353	5%
Street Lighting: Maint. & Repairs	33,035	48,428	39,071	34,458	40,171	63,731	91,500	91,500	74,197	16%
Curb & Sidewalks: Operating Supplies	7,171	6,448	-	2,358	3,228	8,622	4,000	4,000	4,372	-49%
Drainage: Operating Supplies	11,654	11,439	-	5,604	6,629	5,676	6,500	6,500	5,555	-2%
Road Maintenance: Operating Supplies	15,156	4,404	-	8,406	10,514	11,677	10,000	10,000	11,478	-2%
Road Maintenance: Rentals	-	-	-	-	-	-	-	-	-	n/a
Road Maintenance: Contractual Services	3,600	-	-	-	-	3,690	4,900	4,900	1,049	-72%
TOTAL PUBLIC WORKS	\$ 1,755,648	\$ 1,838,991	\$ 1,741,834	\$ 2,568,326	\$ 2,513,914	\$ 2,669,296	\$ 2,459,097	\$ 2,549,391	\$ 2,958,279	
\$ Δ	\$ (380,891)	\$ 83,343	\$ (97,157)	\$ 826,492	\$ (54,412)	\$ 155,382	\$ (210,199)	\$ (119,905)	\$ 288,983	
% Δ	-18%	5%	-5%	47%	-2%	6%	-8%	-4%	11%	

Radnor Township, PA
General Fund (#01) Budget Worksheet

Account Description	Actual	Actual	Actual	Actual	Actual	Actual	BOC Original Budget	BOC Amended Budget	Full Year Forecast	
	2008	2009	2010	2011	2012	2013	2014	2014	2014	%Δ
TOOLS & MACHINERY										
Salaries	223,250	197,943	187,262	186,760	200,240	206,307	176,916	176,916	193,650	-6%
Overtime	1,772	1,448	339	360	180	973	700	700	467	-52%
Longevity	-	-	-	3,000	3,688	4,213	2,925	2,925	4,763	13%
Sick Pay Bonus	-	-	-	945	945	560	245	245	560	0%
Medical Exp. Reimbursements	-	-	-	100	200	200	300	300	200	0%
Social Security Taxes	-	-	-	14,397	14,831	15,182	13,820	13,820	15,019	-1%
Workers' Compensation	-	-	-	8,429	10,430	11,655	10,164	10,164	10,821	-7%
Unemployment	-	-	-	-	-	-	-	-	-	n/a
Pension Allocation	-	-	-	42,258	45,965	45,178	48,890	48,890	48,890	8%
Medical Insurance Premiums	-	-	-	48,754	51,393	60,556	83,274	83,274	65,677	8%
Group, Life & Disability Insurance	-	-	-	1,993	2,101	2,186	2,787	2,787	2,909	33%
Communications	-	-	-	-	306	400	300	300	361	-10%
Uniforms	-	7,509	4,502	5,185	5,215	5,478	5,300	5,300	5,109	-7%
Operating Supplies	20,635	16,797	15,345	11,508	12,055	12,009	12,000	12,000	11,177	-7%
Gas, Oil, Lubricants	-	-	-	2,943	5,047	3,551	4,924	4,924	3,509	-1%
TOTAL TOOLS & MACHINERY	\$ 245,657	\$ 223,697	\$ 207,448	\$ 326,633	\$ 352,595	\$ 368,449	\$ 362,545	\$ 362,545	\$ 363,113	
\$ Δ	\$ (192,156)	\$ (21,960)	\$ (16,249)	\$ 119,185	\$ 25,962	\$ 15,853	\$ (5,904)	\$ (5,904)	\$ (5,336)	
% Δ	-44%	-9%	-7%	57%	8%	4%	-2%	-2%	-1%	
RECREATIONAL PROGRAMMING ADMINISTRATION										
Salaries	235,082	220,240	205,275	188,721	242,375	196,781	190,889	190,889	197,468	0%
Part-Time Wages	-	-	-	-	-	17,422	-	-	-	-100%
Overtime	-	-	2,818	2,037	620	477	-	-	-	-100%
Longevity	4,854	5,379	4,998	3,813	3,213	2,075	-	-	-	-100%
Sick Pay Bonus	-	-	-	140	-	70	70	70	-	-100%
Medical Exp. Reimbursements	-	-	-	100	200	200	100	100	100	-50%
Social Security Taxes	-	-	-	13,576	17,634	14,957	14,608	14,608	14,872	-1%
Workers' Compensation	-	-	-	1,940	2,751	4,901	9,382	9,382	9,062	85%
Unemployment	-	-	-	-	-	-	-	-	-	n/a
Pension Allocation	-	-	-	44,867	49,210	49,464	42,890	42,890	42,890	-13%
Medical Insurance Premiums	-	-	-	22,489	31,437	52,952	57,456	57,456	57,466	9%
Group, Life & Disability Insurance	-	-	-	2,111	2,339	2,536	2,408	2,408	2,262	-11%
Office Supplies	5,076	3,352	706	1,550	1,554	2,231	2,500	2,500	1,279	-43%
Postage	-	40	-	-	43	1,221	1,000	1,000	1,387	14%
Professional Development	3,590	2,820	213	-	25	611	500	500	454	-26%
Dues & Subscriptions	-	295	140	308	-	580	500	500	147	-75%
Minor Equipment	-	-	-	-	-	109	-	-	40	-63%
Gas, Oil & Lubricants	4,002	3,077	3,108	200	670	508	1,005	1,005	258	-49%
Tires, Batteries & Accessories	-	-	-	-	-	-	-	-	-	n/a
Repair Parts	-	1,603	-	-	369	636	-	-	-	-100%
Contracted Maint. & Repairs	35	90	-	-	-	-	-	-	175	n/a
TOTAL RECREATIONAL PROGRAM	\$ 252,639	\$ 236,897	\$ 217,259	\$ 281,852	\$ 352,439	\$ 347,730	\$ 323,308	\$ 323,308	\$ 327,861	
\$ Δ	\$ (33,536)	\$ (15,742)	\$ (19,638)	\$ 64,593	\$ 70,587	\$ (4,709)	\$ (24,422)	\$ (24,422)	\$ (19,869)	
% Δ	-12%	-6%	-8%	30%	25%	-1%	-7%	-7%	-6%	

Radnor Township, PA
General Fund (#01) Budget Worksheet

Account Description	Actual	Actual	Actual	Actual	Actual	Actual	BOC Original Budget	BOC Amended Budget	Full Year Forecast	
	2008	2009	2010	2011	2012	2013	2014	2014	2014	%Δ
PARKS MAINTENANCE										
Salaries	866,858	925,060	911,558	862,703	816,028	813,545	878,866	878,866	854,068	5%
Seasonal Wages	-	-	-	-	-	-	-	-	-	n/a
Overtime	7,108	5,592	4,172	3,334	8,969	6,253	6,000	6,000	7,147	14%
Longevity	16,596	18,275	20,700	22,163	23,067	24,240	26,830	26,830	32,970	36%
Sick Pay Bonus	-	-	-	2,975	2,268	1,197	2,800	2,800	952	-20%
Medical Exp. Reimbursements	-	-	-	1,000	1,130	1,090	1,390	1,390	1,070	-2%
Social Security Taxes	-	-	-	64,974	61,108	61,063	69,993	69,993	67,702	11%
Workers' Compensation	-	-	-	44,561	42,788	45,601	50,202	50,202	48,492	6%
Pension Allocation	-	-	-	215,309	195,450	185,274	238,668	238,668	238,668	29%
Medical Insurance Premiums	-	-	-	244,282	274,273	309,062	293,077	293,077	333,415	8%
Group, Life & Disability Insurance	-	-	-	11,796	11,873	14,922	17,249	17,249	17,948	20%
Utilities	42,292	47,192	49,327	45,883	32,584	35,741	35,000	35,000	32,627	-9%
Communications	-	833	787	794	832	1,632	1,500	1,500	1,765	8%
Uniforms	-	496	423	807	-	-	1,000	1,000	1,498	n/a
Operating Supplies	107,300	97,467	95,859	76,055	51,729	50,700	50,000	50,000	55,839	10%
Professional Development	1,293	510	755	760	680	1,905	2,800	2,800	200	-90%
Dues & Subscriptions	-	100	-	35	60	70	60	60	30	-57%
Contractual Services	34,784	19,826	22,456	10,540	11,236	10,402	16,000	16,000	4,779	-54%
Minor Equipment	-	-	-	-	-	-	-	-	-	n/a
Maint. & Repairs: Bldgs & Fixtures	12,519	6,603	3,962	6,755	18,240	11,610	15,000	15,000	7,580	-35%
Maint. & Repairs: Mach. & Equip.	20,350	26,762	21,876	23,999	14,261	12,410	16,000	16,000	17,606	42%
Gas, Oil & Lubricants	13,341	13,514	12,892	42,477	36,261	36,933	39,370	39,370	40,441	9%
Tires, Batteries & Accessories	2,107	4,676	4,278	5,531	8,372	2,652	5,000	5,000	5,083	92%
Repair Parts	13,756	18,059	17,159	12,420	16,377	11,064	13,000	13,000	13,970	26%
Contracted Maint. & Repairs	4,648	17,511	16,551	736	14,113	3,285	10,000	10,000	9,644	194%
Mier-Machinery & Equipment	4,027	3,915	3,709	2,068	299	4,310	2,500	2,500	1,248	-71%
TOTAL PARKS MAINTENANCE	\$ 1,146,980	\$ 1,206,390	\$ 1,186,466	\$ 1,701,955	\$ 1,641,997	\$ 1,644,960	\$ 1,792,305	\$ 1,792,305	\$ 1,794,740	
\$ Δ	\$ 14,043	\$ 59,410	\$ (19,924)	\$ 515,489	\$ (59,958)	\$ 2,963	\$ 147,345	\$ 147,345	\$ 149,780	
% Δ	1%	5%	-2%	43%	-4%	0%	9%	9%	9%	
SHADE TREES										
Operating Supplies	23,102	13,057	8,988	33,687	34,165	-	2,000	2,000	1,002	n/a
Trees: Chanticleer Tree Program	-	-	2,985	2,625	2,950	9,410	-	-	600	-94%
Contractual Services	-	-	-	-	-	78,824	80,000	80,950	81,220	3%
TOTAL SHADE TREES	\$ 23,102	\$ 13,057	\$ 11,973	\$ 36,312	\$ 37,115	\$ 88,233	\$ 82,000	\$ 82,950	\$ 82,822	
\$ Δ	\$ 8,064	\$ (10,045)	\$ (1,084)	\$ 24,339	\$ 803	\$ 51,118	\$ (6,233)	\$ (5,283)	\$ (5,411)	
% Δ	54%	-43%	-8%	203%	2%	138%	-7%	-6%	-6%	

Radnor Township, PA
General Fund (#01) Budget Worksheet

Account Description	Actual	Actual	Actual	Actual	Actual	Actual	BOC Original Budget	BOC Amended Budget	Full Year Forecast	
	2008	2009	2010	2011	2012	2013	2014	2014	2014	%Δ
RECREATION PROGRAMS										
Salaries: Part-Time	122,536	107,839	96,978	73,148	70,532	65,467	85,050	85,050	85,050	30%
Sick Pay Bonus	-	-	-	-	-	-	-	-	-	n/a
Medical Exp. Reimbursements	-	-	-	-	-	-	-	-	-	n/a
Social Security Taxes	-	-	-	5,482	5,183	4,774	5,274	5,274	6,804	43%
Workers' Compensation	-	-	-	5,622	4,061	604	714	714	748	24%
Unemployment	-	-	-	-	-	-	-	-	-	n/a
Pension Allocation	-	-	-	-	-	-	-	-	-	n/a
Medical Insurance Premiums	-	-	-	-	-	-	-	-	-	n/a
Group, Life & Disability Insurance	-	-	-	-	-	-	-	-	-	n/a
Recreation Supplies	50,799	53,379	17,276	14,251	21,087	32,569	32,000	32,000	34,873	7%
Credit Card Fees	-	-	-	-	-	-	-	-	4,035	n/a
Rentals	29,951	15,114	41,816	36,515	72,954	102,154	120,800	120,800	110,264	8%
Contractual Services	219,124	190,200	199,817	190,926	161,968	202,598	194,000	194,000	196,605	-3%
TOTAL RECREATION PROGRAMS	\$ 422,409	\$ 366,532	\$ 355,887	\$ 325,945	\$ 335,785	\$ 408,166	\$ 437,838	\$ 437,838	\$ 438,379	
\$ Δ	\$ 12,265	\$ (55,877)	\$ (10,645)	\$ (29,943)	\$ 9,840	\$ 72,381	\$ 29,672	\$ 29,672	\$ 30,213	
% Δ	3%	-13%	-3%	-8%	3%	22%	7%	7%	7%	
SULPIZIO GYM										
Salaries	-	10,150	-	-	-	-	-	-	-	n/a
Sick Pay Bonus	-	-	-	-	-	-	-	-	-	n/a
Medical Exp. Reimbursements	-	-	-	-	-	-	-	-	-	n/a
Social Security Taxes	-	-	-	-	-	-	-	-	-	n/a
Workers' Compensation	-	-	-	-	-	-	-	-	-	n/a
Unemployment	-	-	-	-	-	-	-	-	-	n/a
Pension Allocation	-	-	-	-	-	-	-	-	-	n/a
Medical Insurance Premiums	-	-	-	-	-	-	-	-	-	n/a
Group, Life & Disability Insurance	-	-	-	-	-	-	-	-	-	n/a
Utilities	-	23,878	22,468	14,894	20,453	12,865	14,000	14,000	22,114	72%
Communications	-	1,905	2,100	2,125	732	707	2,200	2,200	1,380	95%
Office Supplies	-	38	336	-	-	-	-	-	-	n/a
Operating Supplies	-	499	1,526	4,598	273	1,891	4,500	4,500	3,903	106%
Credit Card Fees	-	-	-	-	-	-	-	-	47	n/a
Contractual Services	212	28,330	48,675	30,348	9,045	6,858	10,000	10,000	5,514	-20%
Maint. & Repair: Bldgs & Fixtures	-	130	4,139	1,935	5,325	6,170	5,000	5,000	2,736	-56%
Maint. & Repair: Mach & Equip.	-	-	-	-	530	109	3,000	3,000	-	-100%
TOTAL SULPIZIO GYM	\$ 212	\$ 64,931	\$ 79,245	\$ 53,900	\$ 36,357	\$ 28,599	\$ 38,700	\$ 38,700	\$ 35,694	
\$ Δ	\$ 212	\$ 64,719	\$ 14,314	\$ (25,345)	\$ (17,543)	\$ (7,758)	\$ 10,101	\$ 10,101	\$ 7,095	
% Δ	n/a	30497%	22%	-32%	-33%	-21%	35%	35%	25%	

Radnor Township, PA
General Fund (#01) Budget Worksheet

Account Description	Actual	Actual	Actual	Actual	Actual	Actual	BOC Original Budget	BOC Amended Budget	Full Year Forecast	
	2008	2009	2010	2011	2012	2013	2014	2014	2014	%Δ
LIBRARY										
Contributions	815,650	815,650	815,650	733,650	815,650	836,040	856,941	856,941	856,943	3%
Maint. & Repair: Buildings & Fixtures	-	-	-	19,647	2,793	12,984	10,750	10,750	16,530	27%
TOTAL LIBRARY	\$ 815,650	\$ 815,650	\$ 815,650	\$ 753,297	\$ 818,443	\$ 849,024	\$ 867,691	\$ 867,691	\$ 873,473	
\$ Δ	\$ 23,757	\$ -	\$ -	\$ (62,353)	\$ 65,146	\$ 30,581	\$ 18,667	\$ 18,667	\$ 24,449	
% Δ	3%	0%	0%	-8%	9%	4%	2%	2%	3%	
COMMUNITY ORGANIZATION CONTRIBUTIONS										
Contributions to Studio 21	70,019	70,019	70,019	70,019	70,635	53,817	54,000	54,000	57,405	7%
R.E.C.T. Contributions	-	18,058	41,648	-	-	-	-	-	-	n/a
Wayne Art Center	14,853	14,853	14,853	12,853	14,853	15,224	15,605	15,605	15,605	3%
Surry Services	43,881	43,881	43,881	37,881	43,881	44,977	46,101	46,101	46,101	2%
Wayne Senior Services	110,351	110,351	110,576	99,576	110,576	113,340	116,174	116,174	116,175	3%
Parades	8,000	8,000	4,000	10,000	-	8,000	8,000	8,000	8,000	0%
United Way	500	-	-	-	-	-	-	-	-	n/a
TOTAL COMMUNITY ORGANIZATI	\$ 247,604	\$ 265,162	\$ 284,977	\$ 230,329	\$ 239,945	\$ 235,358	\$ 239,880	\$ 239,880	\$ 243,285	
\$ Δ	\$ 10,736	\$ 17,558	\$ 19,815	\$ (54,648)	\$ 9,616	\$ (4,587)	\$ 4,522	\$ 4,522	\$ 7,927	
% Δ	5%	7%	7%	-19%	4%	-2%	2%	2%	3%	
EMPLOYEE BENEFIT COST CENTER (no longer used)										
Social Security Taxes	771,527	793,295	735,374	-	-	-	-	-	-	n/a
Retired Employee Pension	-	-	-	-	-	-	-	-	-	n/a
Sick Pay Bonus	14,035	19,311	13,860	-	-	-	-	-	-	n/a
TOTAL EMPLOYEE BENEFIT COST	\$ 785,562	\$ 812,607	\$ 749,234	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
\$ Δ	\$ (50,243)	\$ 27,044	\$ (63,373)	\$ (749,234)	\$ -	\$ -	\$ -	\$ -	\$ -	
% Δ	-6%	3%	-8%	-100%	n/a	n/a	n/a	n/a	n/a	
RETIREE AND LIABILITY INSURANCES										
Workers' Compensation	377,025	371,603	371,894	2,711	-	-	-	-	-	n/a
Liability, Auto, Prop, Etc Insurance	327,035	297,627	270,681	267,167	326,848	382,566	360,000	360,000	343,797	-10%
Unemployment	6,076	91,796	51,060	117,716	53,304	47,846	40,000	40,000	54,571	14%
Group Life & Disability	270,530	151,494	174,827	116,850	66,732	68,433	58,753	58,753	62,208	-9%
Health Benefits: Retirees	3,757,072	4,057,904	3,945,553	1,574,608	1,624,647	1,612,640	2,000,000	2,000,000	1,780,524	10%
Retiree Pension: Amort of UAAL	-	-	-	-	-	1,240,201	1,530,989	1,530,989	1,530,989	23%
TOTAL RETIREE AND LIABILITY IN	\$ 4,737,738	\$ 4,970,425	\$ 4,814,014	\$ 2,079,051	\$ 2,071,530	\$ 3,351,686	\$ 3,989,742	\$ 3,989,742	\$ 3,772,090	
\$ Δ	\$ 3,704,394	\$ 232,687	\$ (156,411)	\$ (2,734,962)	\$ (7,521)	\$ 1,280,156	\$ 638,056	\$ 638,056	\$ 420,404	
% Δ	358%	5%	-3%	-57%	0%	62%	19%	19%	13%	
PRIOR YEAR REFUNDS										
Prior Year Refunds	6,197	-	15,355	-	-	-	-	-	-	n/a
TOTAL PRIOR YEAR REFUNDS	\$ 6,197	\$ -	\$ 15,355	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
\$ Δ	\$ (72,087)	\$ (6,197)	\$ 15,355	\$ (15,355)	\$ -	\$ -	\$ -	\$ -	\$ -	
% Δ	-92%	-100%	n/a	-100%	n/a	n/a	n/a	n/a	n/a	

Radnor Township, PA
General Fund (#01) Budget Worksheet

Account Description	Actual	Actual	Actual	Actual	Actual	Actual	BOC Original Budget	BOC Amended Budget	Full Year Forecast	
	2008	2009	2010	2011	2012	2013	2014	2014	2014	%Δ
DEBT SERVICE										
Tax Anticipation Note Interest	-	-	-	-	-	-	-	-	-	n/a
Tax Anticipation Note Principal	-	-	-	-	-	-	-	-	-	n/a
Service Charges	5,341	2,900	2,300	4,450	3,475	3,348	5,500	5,500	5,643	69%
Bond Interest	1,261,527	-	-	-	-	-	-	-	-	n/a
Bond Principal	1,508,925	-	-	-	-	-	-	-	-	n/a
DEBT SERVICE	\$ 2,775,793	\$ 2,900	\$ 2,300	\$ 4,450	\$ 3,475	\$ 3,348	\$ 5,500	\$ 5,500	\$ 5,643	
\$ Δ	\$ (1,655,507)	\$ (2,772,893)	\$ (600)	\$ 2,150	\$ (975)	\$ (127)	\$ 2,152	\$ 2,152	\$ 2,295	
% Δ	-37%	-100%	-21%	93%	-22%	-4%	64%	64%	69%	
TRANSFER TO OTHER FUNDS										
Sewer Fund	415,778	-	-	-	-	-	-	-	-	n/a
Liquid Fuels Fund	-	-	-	-	-	39,320	-	-	-	-100%
Capital Improvement	150,000	175,000	200,000	225,000	250,000	275,000	300,000	300,000	300,000	9%
Capital Improvement (Prog. Funding)	-	25,000	-	-	-	-	1,218,310	1,218,310	189,854	n/a
Capital Improvement (Excess FB)	-	-	-	-	931,113	580,120	-	-	-	-100%
Police Pension	522,000	534,000	558,404	-	155,186	96,686	-	-	-	-100%
Storm Water Fund	-	-	-	-	248,000	-	-	-	-	n/a
Civilian Pension	772,800	758,475	683,340	-	155,186	96,686	-	-	-	-100%
OPEB Liability	-	-	-	-	-	3,208,097	-	-	-	-100%
Grant Fund	-	-	-	-	-	10,000	-	-	-	-100%
Educational Agency	80,000	-	-	-	-	-	-	-	-	n/a
Willows	-	90,000	87,000	49,203	60,824	-	-	-	-	n/a
Shade Tree Fund	-	-	-	-	-	43,443	25,000	25,000	25,000	-42%
Debt Service	-	-	3,232,757	3,389,605	3,061,465	3,048,479	2,932,011	2,932,011	2,932,011	-4%
TRANSFER TO OTHER FUNDS	\$ 1,940,578	\$ 1,582,475	\$ 4,761,501	\$ 3,663,809	\$ 4,861,774	\$ 7,397,831	\$ 4,475,321	\$ 4,475,321	\$ 3,446,865	
\$ Δ	\$ (2,768,848)	\$ (358,103)	\$ 3,179,026	\$ (1,097,692)	\$ 1,197,965	\$ 2,536,057	\$ (2,922,510)	\$ (2,922,510)	\$ (3,950,966)	
% Δ	-59%	-18%	201%	-23%	33%	52%	-40%	-40%	-53%	
GRAND TOTAL GENERAL FUND										
GRAND TOTAL GENERAL FUND	\$ 24,772,510	\$ 23,054,715	\$ 24,762,891	\$ 26,895,898	\$ 28,509,375	\$ 32,949,997	\$ 31,515,528	\$ 31,875,267	\$ 31,246,756	
\$ Δ	\$ (1,644,891)	\$ (1,717,795)	\$ 1,708,176	\$ 2,133,007	\$ 1,613,477	\$ 4,440,622	\$ (1,434,469)	\$ (1,074,730)	\$ (1,703,241)	
% Δ	-6%	-7%	7%	9%	6%	16%	-4%	-3%	-5%	
FUND BALANCE										
FUND BALANCE	2008	2009	2010	2011	2012	2013	2014	2014	2014	
Beginning Fund Balance, January 1	\$ 4,460,316	\$ 6,474,263	\$ 3,368,119	\$ 5,414,283	\$ 6,988,851	\$ 8,096,582	\$ 8,096,582	\$ 8,096,582	\$ 8,096,582	0%
Revenues	26,747,817	19,964,490	26,566,958	28,482,908	29,734,086	33,050,833	31,615,079	31,615,079	31,783,461	-4%
Expenditures	24,772,510	23,054,715	24,762,891	26,895,898	28,509,375	32,949,997	31,515,528	31,875,267	31,246,756	-5%
Accrual / Misc Adjustments	38,640	(15,919)	242,096	(12,442)	(116,980)	(100,835)	-	-	-	
ENDING FUND BALANCE, December 31	\$ 6,474,263	\$ 3,368,119	\$ 5,414,283	\$ 6,988,851	\$ 8,096,582	\$ 8,096,582	\$ 8,196,133	\$ 7,836,394	\$ 8,633,287	7%
Increase / (Decrease) In Fund Balance	\$ 2,013,947	\$ (3,106,144)	\$ 2,046,163	\$ 1,574,568	\$ 1,107,731	\$ 1	\$ 99,551	\$ (260,188)	\$ 536,705	
Increase / (Decrease) In Fund Balance (net of Transfer	\$ 3,097,802	\$ (2,504,303)	\$ 5,798,790	\$ 4,958,819	\$ 6,086,485	\$ 7,498,666	\$ 4,574,872	\$ 4,215,133	\$ 3,983,570	

Radnor Township, PA
General Fund (#01) Budget Worksheet

Account Description	January	February	March	April	May	June		2014	% of	Year-to-Date Budget	Year to Date Variance	Full Year Variance
	Actual	Actual	Actual	Actual	Actual	Estimated	Actual	YTD	Budget			
REAL ESTATE TAXES												
Current Year - Discount	(172)	(49,746)	(142,265)	(22,861)	(101)	-	(59)	(215,204)	100%	(209,668)	(5,536) ❌	(5,536)
Current Year - Face	8,582	2,487,273	7,113,158	1,274,074	327,105	206,976	185,489	11,395,682	97%	10,885,548	510,134 ❌	(58,866)
Current Year - Penalties	-	-	-	-	-	5,666	2,507	2,507	6%	5,666	(3,159) ❌	(3,159)
Prior Year	76,246	12,808	-	-	-	-	-	89,055	100%	89,901	(846) ❌	(846)
Delinquent	3,824	472	-	6,866	9,750	2,844	9,628	30,541	29%	22,343	8,198 ✅	8,197
Interim	2,827	1,038	1,284	-	13,304	3,515	3,178	21,631	37%	24,883	(3,252) ❌	(3,252)
TOTAL REAL ESTATE TAXES	\$ 91,307	\$ 2,451,846	\$ 6,972,177	\$ 1,258,079	\$ 350,057	\$ 219,001	\$ 200,744	\$ 11,324,211	96%	\$ 10,818,673	\$ 505,538	\$ (63,463)
	1%	21%	59%	11%	3%	2%	2%	95%				
LOCAL ENABLING TAXES												
Realty Transfer Tax	181,571	160,126	49,983	120,933	90,241	191,247	161,221	764,076	36%	751,013	13,063 ✅	13,064
Mercantile Tax	5,495	151	30,959	234,676	955,941	50,368	61,249	1,288,472	92%	1,350,773	(62,301) ❌	(62,300)
Mercantile Tax: Discovery Firm	-	-	-	-	-	-	10	10	100%	-	10 ✅	10
Local Services Tax	26,263	168,079	48,341	21,906	141,632	113,010	42,554	448,776	49%	510,309	(61,533) ❌	(61,533)
Amusement Tax	188	-	89	143	1,132	4,081	3,386	4,939	14%	6,280	(1,341) ❌	(1,341)
Business Privilege Tax	377,647	7,370	767,709	1,721,213	4,720,248	(19,936)	40,434	7,634,619	97%	7,882,922	(248,303) ❌	(248,303)
Business Privilege Tax: Discovery Firm	-	-	-	-	-	-	498	498	100%	-	498 ✅	498
Mercantile - Audit	-	-	-	-	-	4,167	-	-	0%	25,002	(25,002) ❌	(24,998)
Business Privilege - Audit	68,049	18,717	30,113	6,750	5,908	15,480	15,000	144,538	51%	112,091	32,447 ✅	32,448
Attorney Fee Reimbursements	-	-	1,367	482	492	-	-	2,341	51%	2,722	(381) ❌	(382)
TOTAL LOCAL ENABLING TAXES	\$ 659,213	\$ 354,443	\$ 928,562	\$ 2,106,103	\$ 5,915,594	\$ 358,417	\$ 324,352	\$ 10,288,268	81%	\$ 10,641,112	\$ (352,844)	\$ (352,838)
	5%	3%	7%	16%	45%	3%	2%	79%				
LICENSE & PERMITS												
Contractor License Revenue	3,248	1,800	4,080	4,000	3,900	2,390	4,050	21,078	61%	16,670	4,408 ✅	4,409
Plan Review Fees	1,134	1,120	2,525	2,830	4,080	1,387	2,925	14,614	60%	7,356	7,258 ✅	7,258
Zoning	398	225	300	1,725	1,400	641	750	4,798	49%	5,936	(1,138) ❌	(1,139)
Beverage	-	9,300	-	-	-	-	-	9,300	100%	10,000	(700) ❌	(700)
UCC Act 45 Transfer	456	388	712	(1,136)	1,244	3,089	956	2,620	-36%	18,881	(16,261) ❌	(16,260)
Building - Regular / Predictible	26,965	31,354	68,655	110,690	262,821	50,077	77,972	578,457	60%	263,799	314,658 ✅	314,658
Mechanical	1,445	2,003	5,423	4,959	15,830	4,035	4,868	34,527	55%	27,183	7,344 ✅	7,345
Street Opening	-	-	-	-	-	820	80	80	4%	3,259	(3,179) ❌	(3,179)
Subdivision Fees	1,550	3,200	1,550	12,800	6,700	-	3,500	29,300	63%	3,773	25,527 ✅	25,528
Public Works & Engineering Fees	13,128	22,019	19,275	17,365	18,435	33,106	17,675	107,897	52%	125,344	(17,447) ❌	(17,447)
Professional Services Reimbursement	-	76,638	37,124	110,321	57,707	27,806	71,358	353,148	71%	45,274	307,874 ✅	307,874
Housing	900	480	3,920	660	1,260	69,224	114,740	121,960	76%	121,595	365 ✅	366
Health	25,806	3,250	1,800	2,275	7,950	1,069	2,000	43,081	57%	34,243	8,838 ✅	8,839
Burning	-	-	-	50	150	96	500	700	71%	312	388 ✅	386
Plumbing	3,797	2,594	5,901	9,410	12,382	6,013	7,065	41,149	59%	31,338	9,811 ✅	9,811
Electrical	2,712	4,390	9,606	10,681	21,435	12,512	13,648	62,472	49%	74,144	(11,672) ❌	(11,674)
DRB & ZHB Fees	-	-	-	-	-	-	-	-	n/a	-	-	-
HARB	149	50	-	-	50	71	150	399	37%	529	(130) ❌	(131)
DRB	400	1,300	800	2,200	1,000	1,558	2,200	7,900	66%	10,848	(2,948) ❌	(2,948)
Sewage Enforcement Fees	-	-	1,850	750	750	-	-	3,350	64%	1,099	2,251 ✅	2,252
ZHB - Residential	-	-	1,100	550	1,100	56	750	3,500	53%	3,378	122 ✅	121
ZHB - Non-Residential	400	(495)	400	900	2,700	483	-	3,905	49%	1,449	2,456 ✅	2,457
Cable TV Franchise Fees	95,177	74,780	-	97,726	72,028	-	-	339,710	46%	380,789	(41,079) ❌	(41,080)
Right-of-Way Fees	-	-	-	-	-	-	-	-	0%	2,340	(2,340) ❌	(2,340)
Film Permits	-	-	-	-	250	-	-	250	9%	362	(112) ❌	(110)
Certificate of Occupancy Transfer Fee	2,400	3,600	4,750	6,630	5,650	6,380	7,100	30,130	55%	30,349	(219) ❌	(220)
Building - One Time/ Large	-	-	-	-	-	-	-	-	n/a	-	-	-
TOTAL LICENSE & PERMITS	\$ 180,064	\$ 237,995	\$ 169,770	\$ 395,385	\$ 498,822	\$ 220,813	\$ 332,287	\$ 1,814,323	58%	\$ 1,220,250	\$ 594,073	\$ 594,074
	7%	9%	7%	16%	20%	9%	13%	72%				

Radnor Township, PA
General Fund (#01) Budget Worksheet

Account Description	January	February	March	April	May	June		2014	% of	Year-to-Date Budget	Year to Date Variance	Full Year Variance
	Actual	Actual	Actual	Actual	Actual	Estimated	Actual	YTD	Budget			
FINES & COSTS												
Police	39,387	24,940	40,557	49,015	51,178	35,698	52,281	257,358	50%	237,544	19,814	19,815
District Justice	13,208	16,824	13,669	19,618	20,503	23,615	21,007	104,830	48%	126,024	(21,194)	(21,195)
TOTAL FINES & COSTS	\$ 52,595	\$ 41,764	\$ 54,227	\$ 68,633	\$ 71,681	\$ 59,313	\$ 73,288	\$ 362,189	49%	\$ 363,568	\$ (1,379)	\$ (1,379)
	7%	6%	7%	9%	10%	8%	10%	49%				
INTEREST & RENTS												
Interest Earnings	4,556	7,555	5,141	5,832	5,917	8,968	20,268	49,268	57%	27,453	21,815	21,816
Property & Equipment	4,663	25,638	7,763	11,433	11,443	4,249	6,995	67,935	48%	62,871	5,064	5,064
TOTAL INTEREST & RENTS	\$ 9,219	\$ 33,193	\$ 12,904	\$ 17,265	\$ 17,359	\$ 13,217	\$ 27,263	\$ 117,203	52%	\$ 90,324	\$ 26,879	\$ 26,880
	5%	17%	6%	9%	9%	7%	14%	58%				
GRANTS & GIFTS												
Payments In Lieu of Taxes	-	-	-	-	-	-	-	-	0%	46,602	(46,602)	(46,602)
Public Utility Realty Tax	-	-	-	-	-	-	-	-	0%	-	-	-
Federal, State & County	-	-	-	1,600	2,653	1,972	46,952	51,205	49%	4,759	46,446	4,360
State Pension Aid	-	-	-	-	-	-	-	-	0%	-	-	-
Crossing Guard Contributions (RTSD)	-	-	-	-	-	-	-	-	0%	-	-	-
County Highway Aid	-	36,720	-	-	-	-	-	36,720	100%	-	36,720	36,720
State Snow Removal	-	-	-	-	-	-	-	-	0%	-	-	-
Public Access Grant	-	-	-	-	-	-	-	-	0%	-	-	-
Shade Tree Contributions	-	-	-	-	-	-	-	-	n/a	-	-	-
Grounds Maintenance Agreement	-	-	-	-	-	-	-	-	n/a	-	-	-
Volunteer Fire Relief Aid	-	-	-	-	-	-	-	-	0%	-	-	-
Police Drug Task Force Reimb.	-	-	3,803	-	-	-	5,499	9,302	64%	5,357	3,945	3,945
TOTAL GRANTS & GIFTS	\$ -	\$ 36,720	\$ 3,803	\$ 1,600	\$ 2,653	\$ 1,972	\$ 52,452	\$ 97,228	7%	\$ 56,718	\$ 40,510	\$ (1,576)
	0%	3%	0%	0%	0%	0%	4%	7%				
DEPARTMENT EARNINGS												
Parking Meters - Kiosks	28,972	32,339	35,448	38,402	36,814	37,473	34,966	206,941	50%	202,279	4,662	4,663
Parking Meters - Church	2,946	(2,932)	4,406	4,730	4,260	4,966	(1,383)	12,027	50%	13,508	(1,481)	(1,481)
Alarm System Fees	997	1,000	1,100	2,400	2,100	661	1,800	9,397	67%	3,963	5,434	5,433
Police Extra Duty	8,262	27,127	6,580	17,550	12,824	64,655	14,542	86,885	35%	179,779	(92,894)	(92,894)
Recreation Fees	24,796	42,776	84,379	46,124	54,801	59,550	74,683	327,559	63%	279,182	48,377	48,377
Prepaid Parking	19,333	1,680	3,215	1,965	1,325	1,646	2,460	29,978	75%	11,161	18,817	18,818
Meter Bags	2,000	-	150	40	-	9	-	2,190	70%	949	1,241	1,242
Police Parking Permit	4,128	985	775	175	250	133	775	7,088	91%	1,765	5,323	5,324
Rear Door Trash Fee	89,190	7,500	2,340	840	735	(7)	-	100,605	98%	108,450	(7,845)	(7,845)
Refuse Collection Fee	1,930	745	1,750	2,925	3,340	3,278	3,820	14,510	46%	15,235	(725)	(722)
Sulpizio Gym Fees	1,524	900	6,930	2,390	1,395	618	555	13,694	56%	27,842	(14,148)	(14,148)
Police Service Fees	4,051	2,340	2,835	3,827	3,955	3,019	2,320	19,328	55%	13,537	5,791	5,792
Police Live Scan Fees	99	931	874	2,869	-	3,434	3,493	8,265	56%	8,459	(194)	(194)
Recreation Sponsorship/ Adv. Rev.	500	980	2,750	15,900	2,000	-	10,000	32,130	30%	-	32,130	32,130
Kiosk Advertising	-	-	-	-	-	-	-	-	n/a	-	-	-
TOTAL DEPARTMENT EARNINGS	\$ 188,729	\$ 116,370	\$ 153,533	\$ 140,136	\$ 123,799	\$ 179,435	\$ 148,031	\$ 870,597	55%	\$ 866,109	\$ 4,488	\$ 4,495
	12%	7%	10%	9%	8%	11%	9%	55%				

Radnor Township, PA
General Fund (#01) Budget Worksheet

Account Description	January	February	March	April	May	June		2014	% of	Year-to-Date Budget	Year to Date Variance	Full Year Variance	
	Actual	Actual	Actual	Actual	Actual	Estimated	Actual	YTD	Budget				
	MISCELLANEOUS												
Insurance Refunds	-	44,358	-	-	(44,358)	-	-	-	n/a	-	-	⚠	-
Sale of Property, Equipment	-	-	-	-	-	-	-	-	n/a	-	-	⚠	-
Premium Payments - Flex	(4,327)	(435)	2,055	529	911	-	(1,061)	(2,328)	100%	-	(2,328)	⊗	(2,328)
Miscellaneous	961	508	3,208	574	4,591	1,065	815	10,657	22%	5,882	4,775	✔	4,776
Premium Payments	11,238	5,844	17,457	11,650	11,746	10,332	11,841	69,776	53%	60,667	9,109	✔	9,108
Advertising & Sponsorship Fees	-	-	-	-	-	1,308	-	-	0%	12,587	(12,587)	⊗	(24,359)
Cash Over / Short	9	0	(3,505)	(576)	2,780	-	5	(1,287)	100%	-	(1,287)	⊗	(1,287)
Sale of Recycled Materials	325	859	557	2,091	2,167	5,420	1,732	7,730	52%	27,796	(20,066)	⊗	(20,068)
Federal Medical Subsidy	-	-	-	66,348	-	-	-	66,348	100%	70,000	(3,652)	⊗	(3,652)
Tax Anticipation Revenue Notes	-	-	-	-	-	-	-	-	n/a	-	-	⚠	-
TOTAL MISCELLANEOUS	\$ 8,205	\$ 51,134	\$ 19,772	\$ 80,616	\$ (22,163)	\$ 18,125	\$ 13,332	\$ 150,896	57%	\$ 176,932	\$ (26,036)		\$ (37,810)
	3%	17%	7%	27%	-7%	6%	4%	50%					
TRANSFERS FROM OTHER FUNDS													
Transfer In: Sewer Overhead	-	-	-	-	-	-	-	-	n/a	-	-	⚠	-
Transfer In: Sewer Fund	-	-	-	-	-	-	-	-	n/a	-	-	⚠	-
Transfer In: Liquid Fuels Fund	-	-	-	-	-	-	-	-	n/a	-	-	⚠	-
Transfer In: Capital Improvement Fund	-	-	-	-	-	-	-	-	n/a	-	-	⚠	-
Transfer In: Park & Open Space Fund	-	-	-	-	-	-	-	-	n/a	-	-	⚠	-
Transfer In: Willows Fund	-	-	-	-	-	-	-	-	n/a	-	-	⚠	-
TOTAL TRANSFERS FROM OTHER F	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	n/a	\$ -	\$ -		\$ -
	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a					
GRAND TOTAL: GENERAL FUND RE													
	\$ 1,189,333	\$ 3,323,466	\$ 8,314,746	\$ 4,067,818	\$ 6,957,803	\$ 1,070,293	\$ 1,171,749	\$ 25,024,914	79%	\$ 24,233,686	\$ 791,228		\$ 168,382
	4%	11%	26%	13%	22%	3%	4%	79%					

Radnor Township, PA
General Fund (#01) Budget Worksheet

Account Description	January	February	March	April	May	June		2014 YTD	% of Budget	Year-to-Date Budget	Year to Date Variance	Full Year Variance
	Actual	Actual	Actual	Actual	Actual	Estimated	Actual					
PUBLIC WORKS DEPARTMENT												
Salaries	130,515	55,206	68,584	61,806	56,935	64,013	59,485	432,531	49%	416,085	(16,446) ❌	(48,451)
Overtime	85,397	43,563	16,952	8,704	4,406	12,692	4,342	163,364	65%	82,498	(80,866) ❌	(87,208)
Longevity	-	-	-	30,585	-	-	-	30,585	59%	21,116	(9,470) ❌	(9,470)
Sick Pay Bonus	525	-	-	-	-	-	-	525	100%	1,442	917 ✅	917
Medical Exp. Reimbursements	1,310	-	-	-	-	-	-	1,310	100%	1,215	(95) ❌	(95)
Social Security Taxes	16,094	7,603	6,320	7,431	4,549	5,925	4,737	46,735	53%	38,512	(8,223) ❌	(11,190)
Workers' Compensation	-	-	25,434	-	-	12,858	12,119	37,553	72%	39,561	2,008 ✅	2,008
Unemployment	-	-	-	-	-	-	-	-	n/a	-	- ✅	-
Pension Allocation	-	-	-	-	-	-	-	-	0%	-	- ✅	-
Medical Insurance Premiums	31,223	31,223	31,223	31,223	31,223	28,498	31,307	187,424	52%	170,988	(16,436) ❌	(16,433)
Group, Life & Disability Insurance	1,741	751	2,169	742	742	939	1,421	7,566	43%	6,499	(1,067) ❌	(1,065)
Communications	354	711	308	312	466	234	475	2,626	62%	1,759	(867) ❌	(867)
Highway: Uniforms	-	-	710	-	-	-	-	710	19%	-	(710) ❌	(710)
Highway: Office Supplies	-	400	68	-	-	-	-	469	57%	-	(469) ❌	(469)
Highway: Postage	-	716	1	-	-	-	-	718	100%	437	(281) ❌	(281)
Highway: Operating Supplies	4	1,560	628	540	2,209	1,241	798	5,739	57%	16,625	10,886 ✅	10,887
Highway: Credit Card Fees	-	-	-	-	-	-	-	-	n/a	-	- ✅	-
Highway: Rentals	-	-	-	-	-	50	-	-	0%	300	300 ✅	300
Highway: Professional Development	-	-	-	-	-	-	-	-	0%	2	2 ✅	1
Highway: Dues & Subscriptions	-	133	-	-	-	-	-	133	50%	169	36 ✅	36
Highway: Contractual Services	-	-	906	713	447	-	-	2,066	56%	1,406	(660) ❌	(660)
Highway: Contractual Svcs: Storm Sewer	-	-	-	-	-	-	-	-	n/a	-	- ✅	-
Highway: Minor Office Equipment	-	-	-	-	-	-	40	40	13%	34	(6) ❌	(7)
Highway: Maint. & Repairs: Mach. & Equip	-	-	-	855	-	-	-	855	6%	3,184	2,329 ✅	2,329
Highway: Maint. & Repairs: Comm. Equip	-	-	-	-	-	-	-	-	0%	-	- ✅	-
Highway: Gas, Oil & Lubricants	12,179	8,884	15,130	7,181	3,471	3,345	4,793	51,636	67%	45,043	(6,593) ❌	(6,594)
Highway: Tires, Batteries & Accessories	292	921	-	588	-	13,696	-	1,801	24%	18,172	16,371 ✅	16,370
Highway: Repair Parts	-	6,390	1,572	631	895	5,890	2,310	11,799	44%	20,194	8,395 ✅	8,395
Highway: Contracted Maint. & Repairs	-	-	109	-	3,350	2,277	991	4,449	72%	4,080	(369) ❌	(369)
Highway: MIER-Machinery & Equip.	-	-	-	-	-	-	-	-	n/a	-	- ✅	-
Street Cleaning: Contractual Services	-	-	-	-	-	-	-	-	n/a	7,000	7,000 ✅	7,000
Snow & Ice: Operating Supplies	82,826	88,812	69,800	35,655	-	170	51,437	328,530	73%	46,444	(282,086) ❌	(282,085)
Snow & Ice: Contractual Services	-	2,720	6,304	-	26,260	2,683	-	35,284	100%	5,000	(30,284) ❌	(30,284)
Snow & Ice: Maint. & Repair	-	13,776	3,505	2,457	-	-	3,980	23,718	85%	873	(22,845) ❌	(22,845)
Traffic Signal: Lighting	1,217	1,217	1,104	1,104	1,104	1,408	1,057	6,804	46%	6,573	(231) ❌	(230)
Traffic Signal: Operating Supplies	-	1,015	-	659	1,917	1,419	1,779	5,369	56%	5,820	451 ✅	450
Traffic Signal: Maint. & Repair	-	5,480	1,142	(18,202)	20,867	1,354	1,099	10,387	21%	53,221	42,834 ✅	42,833
Street Lighting	15,000	15,000	14,079	14,079	10,064	17,084	14,742	82,964	46%	81,611	(1,353) ❌	(1,353)
Street Lighting: Maint. & Repairs	-	7,182	11,176	4,172	2,394	93	5,227	30,151	41%	47,453	17,302 ✅	17,303
Curb & Sidewalks: Operating Supplies	-	-	-	-	-	44	416	416	10%	44	(372) ❌	(372)
Drainage: Operating Supplies	-	-	-	660	-	-	-	1,028	19%	1,972	944 ✅	945
Road Maintenance: Operating Supplies	-	375	324	803	79	-	1,075	2,656	23%	1,177	(1,479) ❌	(1,478)
Road Maintenance: Rentals	-	-	-	-	-	-	-	-	n/a	-	- ✅	-
Road Maintenance: Contractual Services	-	-	-	-	-	-	-	-	0%	3,851	3,851 ✅	3,851
TOTAL PUBLIC WORKS	\$ 378,678	\$ 293,639	\$ 277,548	\$ 192,699	\$ 171,376	\$ 175,913	\$ 203,999	\$ 1,517,939	51%	\$ 1,150,360	\$ (367,579)	\$ (408,888)
% Δ	15%	12%	11%	8%	7%	7%	8%	62%				

Radnor Township, PA
General Fund (#01) Budget Worksheet

Account Description	January	February	March	April	May	June		2014 YTD	% of Budget	Year-to-Date Budget	Year to Date Variance	Full Year Variance
	Actual	Actual	Actual	Actual	Actual	Estimated	Actual					
DEBT SERVICE												
Tax Anticipation Note Interest	-	-	-	-	-	-	-	-	n/a	-	-	✓
Tax Anticipation Note Principal	-	-	-	-	-	-	-	-	n/a	-	-	✓
Service Charges	83	60	-	-	-	-	-	143	3%	-	(143)	✗
Bond Interest	-	-	-	-	-	-	-	-	n/a	-	-	✓
Bond Principal	-	-	-	-	-	-	-	-	n/a	-	-	✓
DEBT SERVICE	\$ 83	\$ 60	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 143	3%	\$ -	\$ (143)	\$ (143)
\$ Δ	2%	1%	0%	0%	0%	0%	0%	3%				
% Δ												
TRANSFER TO OTHER FUNDS												
Sewer Fund	-	-	-	-	-	-	-	-	n/a	-	-	✓
Liquid Fuels Fund	-	-	-	-	-	-	-	-	n/a	-	-	✓
Capital Improvement	-	-	-	-	-	-	-	-	0%	-	-	✓
Capital Improvement (Prog. Funding)	-	-	-	-	-	-	-	-	0%	-	-	✓
Capital Improvement (Excess FB)	-	-	-	-	-	-	-	-	n/a	-	-	✓
Police Pension	-	-	-	-	-	-	-	-	n/a	-	-	✓
Storm Water Fund	-	-	-	-	-	-	-	-	n/a	-	-	✓
Civilian Pension	-	-	-	-	-	-	-	-	n/a	-	-	✓
OPEB Liability	-	-	-	-	-	-	-	-	n/a	-	-	✓
Grant Fund	-	-	-	-	-	-	-	-	n/a	-	-	✓
Educational Agency	-	-	-	-	-	-	-	-	n/a	-	-	✓
Willows	-	-	-	-	-	-	-	-	n/a	-	-	✓
Shade Tree Fund	-	-	-	-	-	-	-	-	0%	-	-	✓
Debt Service	-	-	-	-	-	1,055,000	1,055,000	1,055,000	36%	1,055,000	-	✓
TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,055,000	\$ 1,055,000	\$ 1,055,000	31%	\$ 1,055,000	\$ -	\$ 1,028,456
\$ Δ	0%	0%	0%	0%	0%	24%	24%	24%				
% Δ												
GRAND TOTAL GENERAL FUND	\$ 2,327,475	\$ 1,866,977	\$ 1,960,737	\$ 2,044,170	\$ 1,651,620	\$ 3,061,645	\$ 2,874,538	\$ 12,725,518	41%	\$ 12,802,165	\$ 76,647	\$ 628,510
\$ Δ	7%	6%	6%	6%	5%	10%	9%	40%		40%		
% Δ												
FUND BALANCE												
Beginning Fund Balance, January 1	\$ 8,096,582	\$ 6,958,439	\$ 8,414,928	\$ 14,768,938	\$ 16,792,585	\$ 21,519,455	\$ 22,098,768	\$ 8,096,582		\$ 8,096,582	\$ 8,096,582	
Revenues	1,189,333	3,323,466	8,314,746	4,067,818	6,957,803	1,070,293	1,171,749	25,024,914		791,228	168,382	
Expenditures	2,327,475	1,866,977	1,960,737	2,044,170	1,651,620	3,061,645	2,874,538	12,725,518		76,647	628,510	
Accrual / Misc Adjustments	-	-	-	-	-	-	-	-				
ENDING FUND BALANCE, December 31	\$ 6,958,439	\$ 8,414,928	\$ 14,768,938	\$ 16,792,585	\$ 22,098,768	\$ 19,528,103	\$ 20,395,978	\$ 20,395,978		\$ 8,811,163	\$ 7,636,454	
Increase / (Decrease) In Fund Balance	\$ (1,138,143)	\$ 1,456,489	\$ 6,354,009	\$ 2,023,648	\$ 5,306,182	\$ (1,991,352)	\$ (1,702,789)	\$ 12,299,397		\$ 714,582	\$ (460,128)	
Increase / (Decrease) In Fund Balance (net of Transfer	\$ (1,138,143)	\$ 1,456,489	\$ 6,354,009	\$ 2,023,648	\$ 5,306,182	\$ (936,352)	\$ (647,789)	\$ 13,354,397		\$ 867,875	\$ (231,563)	

Exhibit B

Sewer Fund Line Item Detail

Radnor Township, PA
Sewer Fund (#02) Budget Worksheet

Account Description	Actual	Actual	Actual	Actual	Actual	Actual	BOC Original Budget	BOC Amended Budget	Full Year Forecast	
	2008	2009	2010	2011	2012	2013	2014	2014	2014	%Δ
INTEREST & RENTS										
Interest & Rents	43,655	17,304	5,718	5,531	13,407	14,336	12,000	12,000	19,219	43%
TOTAL INTEREST & RENTS	\$ 43,655	\$ 17,304	\$ 5,718	\$ 5,531	\$ 13,407	\$ 14,336	\$ 12,000	\$ 12,000	\$ 19,219	
\$ Δ	\$ (69,384)	\$ (26,351)	\$ (11,586)	\$ (187)	\$ 7,876	\$ 929	\$ (1,407)	\$ (1,407)	\$ 5,812	
% Δ	-61%	-60%	-67%	-3%	142%	17%	-10%	-10%	43%	
DEPARTMENTAL EARNINGS										
Current Year Face	4,977,188	5,074,476	4,558,667	4,942,308	4,949,494	4,884,536	5,218,906	5,218,906	4,869,917	-2%
Rent - Current Year Penalties	38,070	53,897	36,078	33,963	31,193	42,132	39,116	39,116	34,676	11%
Rent - Prior Years	163,596	57,999	43,034	57,928	84,550	86,989	64,498	64,498	118,652	40%
Connection Fees	17,508	14,450	2,550	9,067	2,568	11,092	7,496	7,496	17,205	570%
Sewer Charges	7,504	6,432	10,851	6,741	7,963	7,478	11,315	11,315	11,315	42%
TOTAL DEPARTMENTAL EARNINGS	\$ 5,203,865	\$ 5,207,253	\$ 4,651,179	\$ 5,050,008	\$ 5,075,768	\$ 5,032,226	\$ 5,341,331	\$ 5,341,331	\$ 5,051,765	
\$ Δ	\$ 411,067	\$ 3,388	\$ (556,074)	\$ 398,829	\$ 25,760	\$ (43,542)	\$ 265,563	\$ 265,563	\$ (24,003)	
% Δ	9%	0%	-11%	9%	1%	-1%	5%	5%	0%	
MISCELLANEOUS										
Miscellaneous	24,320	16,248	15,063	23,296	19,519	16,210	18,104	18,104	27,010	38%
Cash Over / Short	0	(0)	(1)	(1)	-	(1)	-	-	(0)	n/a
Tax Anticipation Note	1,310,000	-	-	-	-	-	-	-	-	n/a
TOTAL MISCELLANEOUS	\$ 1,334,320	\$ 16,248	\$ 15,063	\$ 23,295	\$ 19,519	\$ 16,209	\$ 18,104	\$ 18,104	\$ 27,009	
\$ Δ	\$ 403,699	\$ (1,318,072)	\$ (1,185)	\$ 8,232	\$ (3,776)	\$ (3,310)	\$ (1,415)	\$ (1,415)	\$ 7,490	
% Δ	43%	-99%	-7%	55%	-16%	-14%	-7%	-7%	38%	
TRANSFERS										
From General Fund	415,778	-	-	-	-	-	-	-	-	n/a
TOTAL TRANSFERS	\$ 415,778	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
\$ Δ	\$ 415,778	\$ (415,778)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
% Δ	n/a	-100%	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
TOTAL REVENUE: SEWER FUND	\$ 6,997,618	\$ 5,240,805	\$ 4,671,960	\$ 5,078,834	\$ 5,108,694	\$ 5,062,772	\$ 5,371,435	\$ 5,371,435	\$ 5,097,993	
\$ Δ	\$ 1,161,160	\$ (1,756,813)	\$ (568,845)	\$ 406,874	\$ 29,860	\$ (45,922)	\$ 262,741	\$ 262,741	\$ (10,701)	
% Δ	19.89%	-25.11%	-10.85%	8.71%	1%	-1%	5%	5%	0%	

Radnor Township, PA
Sewer Fund (#02) Budget Worksheet

Account Description	Actual	Actual	Actual	Actual	Actual	Actual	BOC Original Budget	BOC Amended Budget	Full Year Forecast	
	2008	2009	2010	2011	2012	2013	2014	2014	2014	%Δ
SEWER OPERATIONS										
Salaries	329,783	309,850	218,860	228,035	259,346	255,829	267,584	267,584	265,763	2%
Overtime	28,874	24,557	17,959	16,555	8,914	16,830	20,000	20,000	22,268	150%
Longevity	12,579	10,767	9,671	10,488	10,289	10,740	11,545	11,545	14,438	40%
Sick Pay Bonus	-	-	-	1,365	1,176	1,008	1,190	1,190	917	-22%
Medical Exp. Reimbursements	-	-	-	400	380	370	370	370	350	-8%
Social Security Taxes	-	-	-	19,667	21,471	21,804	23,024	23,024	22,562	5%
Workers' Compensation	-	-	-	11,906	8,880	9,911	15,660	15,660	15,054	70%
Unemployment	-	-	-	-	-	-	-	-	-	n/a
Pension Allocation	-	-	-	53,721	39,790	57,979	71,949	71,949	71,949	81%
Medical Insurance Premiums	-	-	-	96,239	95,611	91,924	101,686	101,686	100,336	5%
Group, Life & Disability Insurance	-	-	-	2,537	3,605	3,977	4,669	4,669	4,776	32%
Utilities	20,435	19,748	19,862	17,134	19,287	18,499	20,000	20,000	19,555	1%
Communications	-	3,190	3,356	3,117	1,547	2,719	2,000	2,000	2,722	76%
Uniforms	-	110	90	417	-	-	200	200	577	n/a
Operating Supplies	24,115	28,093	19,651	27,148	28,152	42,750	31,000	31,000	28,186	0%
Rentals	121,662	123,190	110,293	112,548	112,153	111,519	103,000	103,000	103,076	-8%
Contractual Services	8,726	11,306	5,181	5,231	15,394	42,238	14,000	16,178	41,733	171%
Maint. & Repair: Mach. & Equipment	8,215	15	244	1,281	2,232	46,903	48,000	83,364	39,494	1669%
Maint. & Repair: Sewers	113,281	112,384	28,321	99,377	15,922	5,095	200,000	200,000	234,209	1371%
Gas, Oil & Lubricants	19,616	13,949	14,564	16,839	14,975	13,576	14,698	14,698	17,626	18%
Tires, Batteries & Accessories	1,086	1,717	870	219	1,255	142	600	600	-	-100%
Repair Parts	1,242	2,474	2,513	4,614	2,881	2,300	6,000	6,000	8,377	191%
Contracted Maint. & Repairs	2,180	378	150	1,241	11,806	8,376	76,000	76,000	17,089	45%
Capital Improvements	-	-	-	129,935	221,344	621,724	847,000	898,705	677,042	206%
TOTAL SEWER OPERATIONS	\$ 691,794	\$ 661,727	\$ 451,586	\$ 860,012	\$ 896,412	\$ 1,386,213	\$ 1,880,174	\$ 1,969,421	\$ 1,708,098	
\$ Δ	\$ (342,706)	\$ (30,067)	\$ (210,141)	\$ 816,575	\$ 36,400	\$ 489,802	\$ 983,762	\$ 1,073,009	\$ 811,686	
% Δ	-33%	-4%	-32%	181%	4%	57%	110%	120%	91%	
SEWER ADMINISTRATION										
Salaries	363,116	97,314	-	-	47,627	50,718	52,114	52,114	53,303	12%
Longevity	2,378	406	-	-	676	735	795	795	993	47%
Sick Pay Bonus	-	-	-	-	-	60	48	48	107	n/a
Medical Exp. Reimbursements	-	-	-	-	34	34	34	34	34	0%
Social Security Taxes	-	-	-	-	3,703	3,947	3,701	3,701	3,865	4%
Workers' Compensation	-	-	-	-	4,319	4,214	445	445	523	-88%
Unemployment	-	-	-	-	-	-	-	-	-	n/a
Pension Allocation	-	-	-	-	30,389	11,060	11,690	11,690	11,690	-62%
Medical Insurance Premiums	-	-	-	-	15,056	15,962	16,831	16,831	17,268	15%
Group, Life & Disability Insurance	-	-	-	-	-	-	452	452	228	n/a
Office Supplies	11,375	7,442	5,655	5,785	6,135	6,081	2,600	2,600	4,469	-27%
Postage	-	57	3,055	3,138	3,130	3,911	3,800	3,800	4,167	33%
Credit Card Fees	-	-	-	-	-	-	-	-	9,555	n/a
Advertising & Printing	5,585	-	-	-	-	-	1,500	1,500	750	n/a
Professional Development	1,874	736	-	-	-	-	-	-	-	n/a
Dues & Subscriptions	-	-	-	-	-	100	-	-	-	n/a
Contractual Services	24,069	33,273	23,119	23,034	22,229	22,707	23,000	23,000	26,915	21%
Legal Services - General	-	2,583	10,293	7,774	12,421	12,878	16,000	16,000	14,065	13%
Professional Services	15,000	12,000	-	-	-	-	-	-	-	n/a
Minor Office Equipment	85	258	239	-	461	-	-	-	-	-100%
TOTAL SEWER ADMINISTRATION	\$ 423,483	\$ 154,069	\$ 42,360	\$ 39,731	\$ 146,179	\$ 132,406	\$ 133,009	\$ 133,009	\$ 147,932	
\$ Δ	\$ (46,175)	\$ (269,414)	\$ (111,709)	\$ 27,028	\$ 106,449	\$ (13,773)	\$ (13,170)	\$ (13,170)	\$ 1,752	
% Δ	-10%	-64%	-73%	64%	268%	-35%	-9%	-9%	1%	

Radnor Township, PA
Sewer Fund (#02) Budget Worksheet

Account Description	Actual	Actual	Actual	Actual	Actual	Actual	BOC Original Budget	BOC Amended Budget	Full Year Forecast	
	2008	2009	2010	2011	2012	2013	2014	2014	2014	%Δ
EMPLOYEE BENEFITS										
Social Security Taxes	56,939	34,118	19,483	-	-	-	-	-	-	n/a
Sick Pay Bonus	1,610	2,109	1,765	-	-	-	-	-	-	n/a
TOTAL EMPLOYEE BENEFITS	\$ 58,549	\$ 36,227	\$ 21,248	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
\$ Δ	\$(9,856)	\$(22,322)	\$(14,980)	\$(2,849)	-\$	-\$	-\$	-\$	-\$	
% Δ	-14%	-38%	-41%	-13%	n/a	n/a	n/a	n/a	n/a	
INSURANCE										
Workers' Compensation	22,608	18,497	-	-	-	-	-	-	-	n/a
Liability, Auto, Prop, Etc Insurance	20,621	14,770	-	6,885	35,737	19,415	-	-	5,522	-85%
Group Life & Disability	10,945	6,941	2,863	-	-	-	-	-	-	n/a
Medical Insurance Premiums	-	-	-	-	-	-	-	-	-	n/a
TOTAL INSURANCE	\$ 54,173	\$ 40,208	\$ 2,863	\$ 6,885	\$ 35,737	\$ 19,415	\$ -	\$ -	\$ 5,522	
\$ Δ	\$(7,866)	\$(13,966)	\$(37,345)	\$ 6,852	\$ 28,852	\$(16,322)	\$(35,737)	\$(35,737)	\$(30,215)	
% Δ	-13%	-26%	-93%	239%	419%	-237%	-100%	-100%	-85%	
OTHER										
Prior Year Refunds	-	-	-	-	-	-	-	-	-	n/a
TOTAL OTHER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
\$ Δ	-\$	-\$	-\$	-\$	-\$	-\$	-\$	-\$	-\$	
% Δ	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
RHM SEWER AUTHORITY RENTAL										
Rentals	3,286,434	3,039,311	2,925,890	3,187,345	3,456,973	3,340,685	3,375,941	3,375,941	3,468,783	0%
TOTAL RHM SEWER AUTHORITY RI	\$ 3,286,434	\$ 3,039,311	\$ 2,925,890	\$ 3,187,345	\$ 3,456,973	\$ 3,340,685	\$ 3,375,941	\$ 3,375,941	\$ 3,468,783	
\$ Δ	\$ 213,195	\$(247,123)	\$(113,421)	\$ 3,187,345	\$ 269,628	\$(116,288)	\$(81,032)	\$(81,032)	\$ 11,810	
% Δ	7%	-8%	-4%	109%	8%	-4%	-2%	-2%	0%	
MISCELLANEOUS										
Tax Anticipation Note Interest	12,489	-	-	-	-	-	-	-	-	n/a
Tax Anticipation Note Principal	1,310,000	-	-	-	-	-	-	-	-	n/a
Unappropriated / Designated Reserves	-	-	-	-	-	-	-	-	-	n/a
TOTAL MISCELLANEOUS	\$ 1,322,489	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
\$ Δ	\$ 391,331	\$(1,322,489)	-\$	-\$	-\$	-\$	-\$	-\$	-\$	
% Δ	42%	-100%	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
DEBT SERVICE										
Interest	39,476	-	-	-	-	-	-	-	-	n/a
Principal	47,970	-	-	-	-	-	-	-	-	n/a
Principal	-	-	-	-	-	-	-	-	-	n/a
TOTAL DEBT SERVICE	\$ 87,446	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
\$ Δ	\$ 34	\$(87,446)	-\$	-\$	-\$	-\$	-\$	-\$	-\$	
% Δ	0%	-100%	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
TRANSFERS										
General Fund - Overhead	-	-	292,000	292,000	-	-	-	-	-	n/a
General Fund	171,395	300,000	-	-	-	-	-	-	-	n/a
Capital Improvement Fund	-	25,000	-	-	-	-	-	-	-	n/a
Insurance Fund	-	-	-	-	-	-	-	-	-	n/a
Civilian Pension Fund	67,200	123,025	34,002	-	-	-	-	-	-	n/a
Debt Service Fund	-	96,258	390,664	210,000	390,664	376,995	368,550	368,550	368,550	-6%
TOTAL TRANSFERS	\$ 238,595	\$ 544,283	\$ 716,666	\$ 502,000	\$ 390,664	\$ 376,995	\$ 368,550	\$ 368,550	\$ 368,550	
\$ Δ	\$ 238,595	\$ 305,688	\$ 172,383	\$ 502,000	\$(111,336)	\$(13,669)	\$(22,114)	\$(22,114)	\$(22,114)	
% Δ	n/a	128%	32%	70%	-22%	-3%	-6%	-6%	-6%	
TOTAL EXPENDITURES: SEWER FUN	\$ 6,162,962	\$ 4,475,825	\$ 4,160,613	\$ 4,595,973	\$ 4,925,965	\$ 5,255,715	\$ 5,757,674	\$ 5,846,921	\$ 5,698,884	
\$ Δ	\$ 6,162,962	\$(1,687,137)	\$(315,213)	\$ 435,360	\$ 329,992	\$ 329,750	\$ 831,709	\$ 920,956	\$ 772,919	
% Δ	n/a	-27%	-7%	10%	7%	7%	17%	19%	16%	

Radnor Township, PA
Sewer Fund (#02) Budget Worksheet

Account Description	Actual	Actual	Actual	Actual	Actual	Actual	BOC Original Budget	BOC Amended Budget	Full Year Forecast	
	2008	2009	2010	2011	2012	2013	2014	2014	2014	%Δ
FUND BALANCE	2008	2009	2010	2011	2012	2013	2014	2014	2014	
Beginning Fund Balance, January 1	\$ (99,837)	\$ 598,022	\$ 1,388,400	\$ 1,823,984	\$ 2,288,628	\$ 2,458,811	\$ 2,264,508	\$ 2,264,508	\$ 2,264,508	-1%
Revenues	6,997,618	5,240,805	4,671,960	5,078,834	5,108,694	5,062,772	5,371,435	5,371,435	5,097,993	0%
Expenditures	6,162,962	4,475,825	4,160,613	4,595,973	4,925,965	5,255,715	5,757,674	5,846,921	5,698,884	16%
Accrual / Misc Adjustments	(136,796)	25,398	(75,763)	(18,218)	(12,546)	(1,360)	-	-	-	
ENDING FUND BALANCE, December 31	\$ 598,022	\$ 1,388,400	\$ 1,823,984	\$ 2,288,628	\$ 2,458,811	\$ 2,264,508	\$ 1,878,269	\$ 1,789,022	\$ 1,663,617	-32%
Increase / (Decrease) In Fund Balance	\$ 697,859	\$ 790,378	\$ 435,584	\$ 464,643	\$ 170,183	\$ (194,303)	\$ (386,239)	\$ (475,486)	\$ (600,891)	\$ (232,341)

Radnor Township, PA
Sewer Fund (#02) Budget Worksheet

Account Description	January	February	March	April	May	June		2014	% of	Year-to-Date Budget	Year to Date Variance	Full Year Variance
	Actual	Actual	Actual	Actual	Actual	Estimated	Actual	YTD	Budget			
FUND BALANCE												
Beginning Fund Balance, January 1	\$ 2,264,508	\$ 2,206,917	\$ 2,171,904	\$ 1,225,447	\$ 5,104,490	\$ 5,670,188	\$ 5,540,986	\$ 2,264,508			\$ 2,264,508	\$ 2,264,508
Revenues	11,865	11,238	115,853	3,993,903	505,448	155,171	149,093	4,787,400			(273,437)	(273,442)
Expenditures	69,456	46,251	1,062,311	114,860	68,952	1,430,999	1,446,467	2,808,295			122,690	148,037
Accrual / Misc Adjustments	-	-	-	-	-	-	-	-			-	-
ENDING FUND BALANCE, December 31	\$ 2,206,917	\$ 2,171,904	\$ 1,225,447	\$ 5,104,490	\$ 5,540,986	\$ 4,394,360	\$ 4,243,613	\$ 4,243,613			\$ 1,868,381	\$ 1,843,029
Increase / (Decrease) In Fund Balance	\$ (57,590)	\$ (35,013)	\$ (946,458)	\$ 3,879,043	\$ 436,496	\$ (1,275,828)	\$ (1,297,373)	\$ 1,979,105			\$ (396,126)	\$ (421,478)
	\$ (57,590)	\$ (35,013)	\$ (946,458)	\$ 3,879,043	\$ 436,496	\$ (907,278)	\$ (928,823)	\$ 2,347,655			\$ (396,126)	\$ (421,478)