


FINANCE DEPARTMENT
Monthly Report
General Fund and Sewer Fund
As of May 31, 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: 7/2/2014
CC: ROBERT A. ZIENKOWSKI, TOWNSHIP MANAGER



Executive Summary

Winter Weather Budget Update: We have finalized the impact of the winter weather to the Township's public works and emergency management department budgets. As the table below reflects, the total expense associated with providing snow/ice removal services for 2014 is forecasted at \$1,049,217 for 2014. Of that amount, \$453,159 was budgeted, resulting in a variance of \$596,058. There are two things to note with these figures: (1) these are full year forecast. Therefore, they include the January through March winter weather plus estimated costs for any snow/ice removal needed in November, December 2014 as well. (2) In prior months, we did not report the public works overtime as part of the winter weather. After further review of those costs, it has been determined that the reason for the expense spike is due to the winter weather, so we added those costs to the table below. A resolution amending the 2014 appropriations will be considered in July.

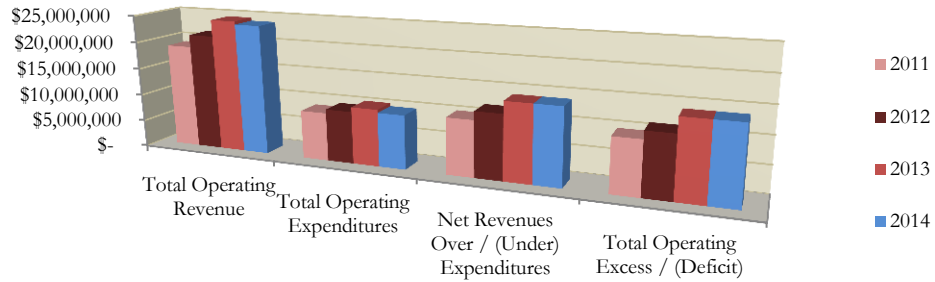
Department	Description of Costs Incurred	2014 Full Year Budget	2014 Full Year Forecast	Variance (to date)
Public Works	Overtime	165,000	260,558	(95,558)
Public Works	Snow and Ice Removal (Salt / Supplies)	288,159	570,809	(282,650)
Emergency Mgmt.	Staff Time, Overtime, Contr. Svcs, Supplies	-	217,850	(217,850)
Total		\$453,159	\$1,049,217	(596,058)

Other General Fund Activity: In terms of General Fund revenue, actual activity has out-paced expectations by \$692,855. However, most of this appears to be a timing difference in the collection of real estate taxes (more collected earlier in 2014 as compared to prior years). May concluded the filing/payment period for the Act 511 taxes which include the business privilege (BPT), mercantile (MT), and local service taxes (LST). With the primary filing period complete, BPT is behind expectations by \$300,000, MT is behind expectations by \$73,000 and LST is in line with expectations. BPT / MT audit revenues is ahead of expectations, but only slightly at \$14,000. Non-tax revenues, which include permits/ licenses, fines, interest, and departmental earnings, continue to be strong in 2014 and are now up \$322,843 over 2013, and are currently trending ahead of 2014 year-to-date estimates by \$485,118. In summary, the unexpected winter weather caused General Fund expenditures to spike in February and March and total revenues are showing mixed results.

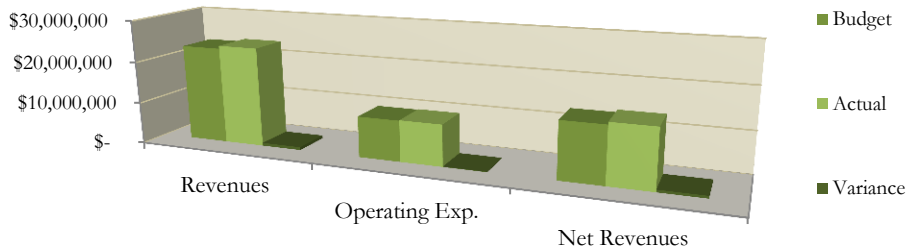
In terms of General Fund expenditures, activity is over budget by \$110,460 or 1.1% year to date, and trending to be 102% of full year budgeted amounts due to the winter weather. Keep in mind that includes the variance resulting from the winter weather of \$596,058 as noted above. In other words, expenses not associated with the winter weather have come in under what was budgeted to-date, which has kept the year-to-date budget impact in total close to expectations.

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

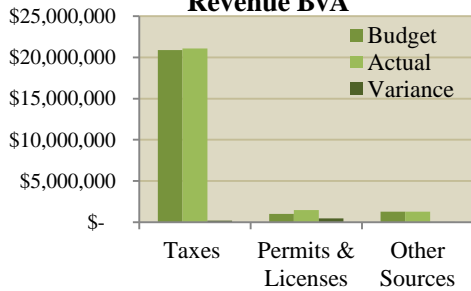
**General Fund
Year to Date Comparison**



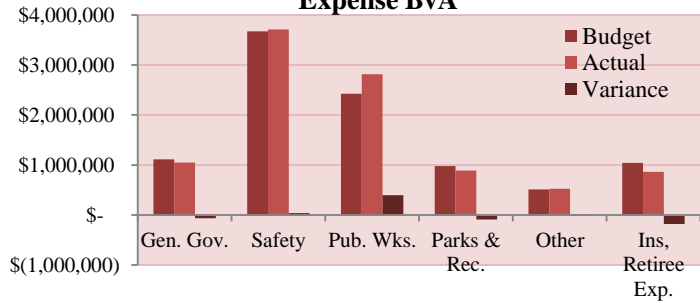
**General Fund
Year to Date Budget versus Actual**



Revenue BvA

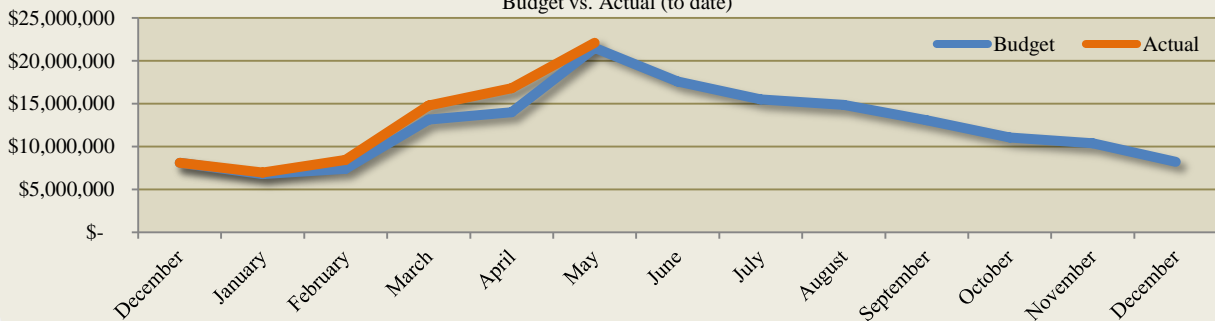


Expense BvA



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, May 31, 2014



Year to Date Actual (Cash Basis)

	2011	2012	2013	2014	\$Δ	%Δ
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REVENUES

Taxes						
Real Estate Tax	\$ 10,729,207	\$ 10,999,672	\$ 11,029,124	\$ 11,123,467	94,343	0.9%
Real Estate Transfer Tax	502,541	509,813	673,414	602,854	(70,560)	-10.5%
Mercantile Tax ¹	21,135	12,139	616,077	1,227,222	611,145	99.2%
Local Services Tax	508,419	514,153	360,426	406,222	45,796	12.7%
Amusement Tax	2,037	3,662	2,085	1,552	(532)	-25.5%
Business Privilege Tax ²	5,171,365	6,286,277	8,385,187	7,594,185	(791,001)	-9.4%
Mercantile Tax - Audit	-	28,000	-	-	-	n/a
Business Privilege Tax Audit	73,238	220,199	909,998	131,879	(778,119)	-85.5%
Total Taxes	\$ 17,007,942	\$ 18,573,915	\$ 21,976,310	\$ 21,087,382	(888,928)	-4.0%

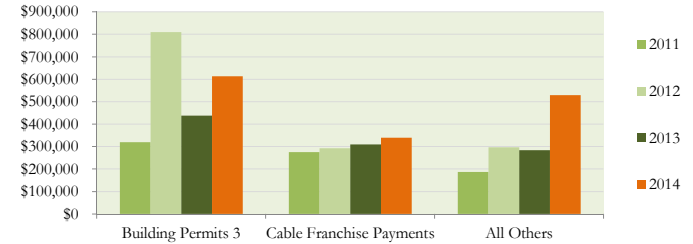


¹ Mercantile Taxes paid in 2013 represent gross receipts from half of 2012 (July - December only), so we expect these to be about 50% of prior years

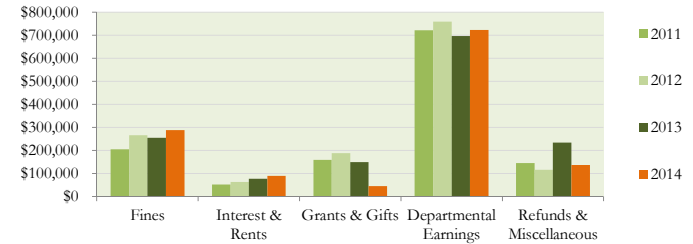
² Business Privilege Tax in 2013 included a one-time deposit of \$1,500,000. When removed, the recurring revenue is \$6,885,187

Permits & Licenses						
Building Permits ³	319,873	809,365	438,139	613,052	174,913	39.9%
Cable Franchise Payments	275,836	292,256	309,268	339,710	30,441	9.8%
All Others	187,587	297,449	284,591	529,274	244,683	86.0%
Total Permits & Licenses	\$ 783,296	\$ 1,399,070	\$ 1,031,999	\$ 1,482,036	450,037	43.6%

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



Other Sources						
Fines	205,152	265,744	255,060	288,900	33,841	13.3%
Interest & Rents	51,871	63,004	77,206	89,941	12,734	16.5%
Grants & Gifts	158,513	188,090	148,936	44,776	(104,160)	-69.9%
Departmental Earnings	721,716	759,656	696,528	722,927	26,399	3.8%
Refunds & Miscellaneous	144,884	115,894	233,572	137,565	(96,008)	-41.1%
Total Other Sources	\$ 1,282,135	\$ 1,392,387	\$ 1,411,302	\$ 1,284,108	(127,194)	-9.0%



TOTAL REVENUES	\$ 19,073,373	\$ 21,365,373	\$ 24,419,611	\$ 23,853,526	(566,085)	-2.6%
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Radnor Township, PA
Monthly Finance Report
General Fund
For the Month Ended, May 31, 2014



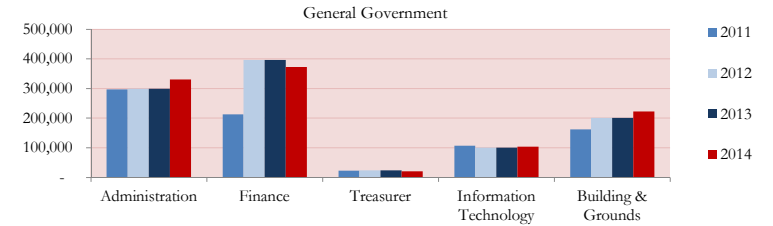
Year to Date Actual (Cash Basis)

	2011	2012	2013	2014	\$Δ	%Δ
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EXPENDITURES

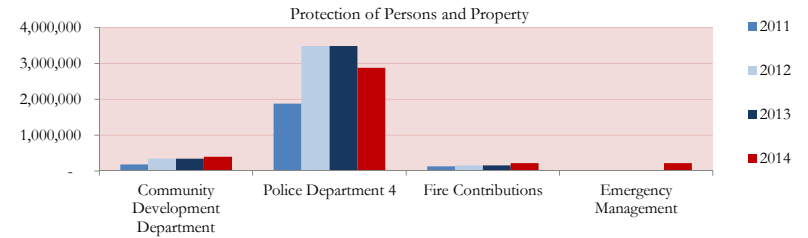
General Government

Administration	297,534	255,297	298,973	330,320	31,347	10.5%
Finance	212,598	392,244	396,712	373,166	(23,546)	-5.9%
Treasurer	22,987	24,136	23,827	20,247	(3,580)	-15.0%
Information Technology	106,793	97,357	101,044	103,467	2,423	2.4%
Building & Grounds	162,414	205,589	201,253	222,197	20,945	10.4%
Total General Government	\$ 802,327	\$ 974,622	\$ 1,021,809	\$ 1,049,397	27,589	2.8%



Protection of Persons & Property

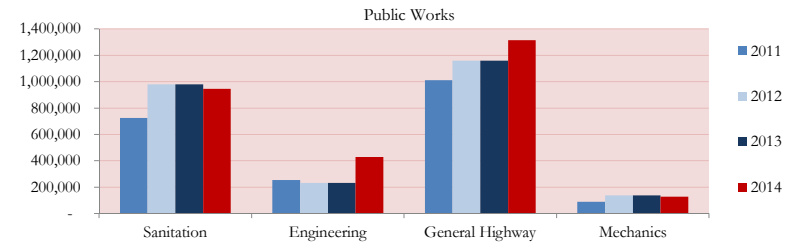
Community Development Department	185,692	256,616	342,114	395,187	53,072	15.5%
Police Department ⁴	1,882,376	3,539,770	3,487,352	2,880,164	(607,187)	-17.4%
Fire Contributions	131,335	275,466	156,271	219,518	63,247	40.5%
Emergency Management	-	-	4,100	218,814	214,714	5236.9%
Total Protection of Persons & Property	\$ 2,199,403	\$ 4,071,852	\$ 3,989,837	\$ 3,713,683	(276,154)	-6.8%



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

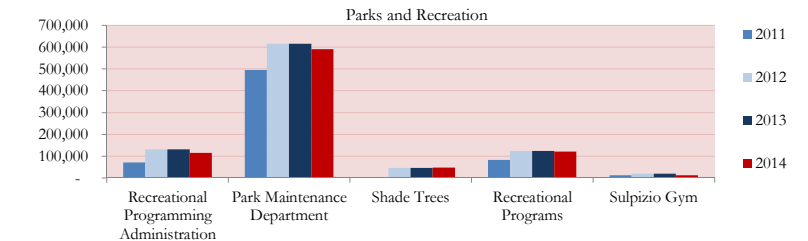
Public Works

Sanitation	725,553	1,010,273	979,363	946,805	(32,558)	-3.3%
Engineering	254,054	188,650	231,794	428,710	196,917	85.0%
General Highway	1,011,697	904,185	1,159,955	1,313,940	153,985	13.3%
Mechanics	88,479	126,556	136,676	127,459	(9,217)	-6.7%
Total Public Works	\$ 2,079,783	\$ 2,229,663	\$ 2,507,788	\$ 2,816,914	309,126	13.9%



Parks & Recreation

Recreational Programming Administration	70,536	119,427	131,202	115,645	(15,558)	-11.9%
Park Maintenance Department	495,540	590,545	616,168	590,508	(25,660)	-4.2%
Shade Trees	2,625	37,100	46,550	47,505	955	2.1%
Recreational Programs	82,932	82,817	123,405	120,847	(2,557)	-2.1%
Sulpizio Gym	12,541	17,963	19,142	13,066	(6,076)	-31.7%
Total Parks & Recreation	\$ 664,174	\$ 847,852	\$ 936,467	\$ 887,571	(48,896)	-5.8%

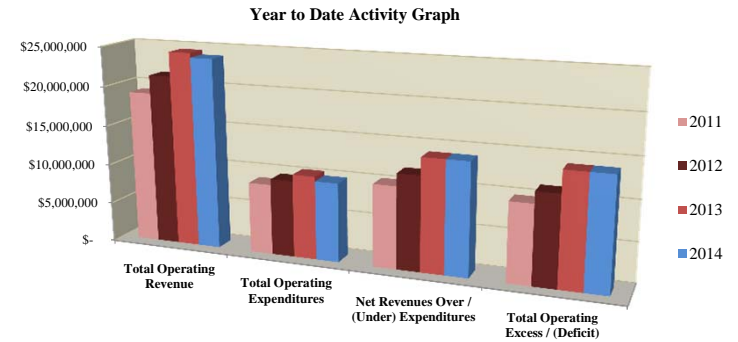
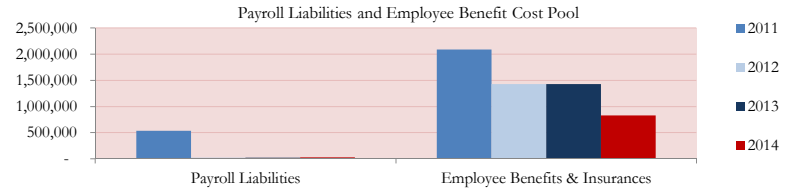
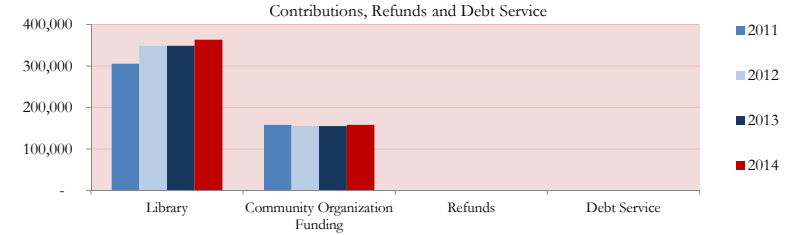


Radnor Township, PA
 Monthly Finance Report
 General Fund
 For the Month Ended, May 31, 2014



Year to Date Actual (Cash Basis)

	2011	2012	2013	2014	\$Δ	%Δ
Contributions, Refunds & Misc.						
Library	305,812	340,609	348,546	363,262	14,716	4.2%
Community Organization Funding	158,601	162,716	155,199	158,147	2,948	1.9%
Refunds	-	-	-	-	-	n/a
Debt Service	1,000	25	-	143	143	n/a
Total Contributions, Refunds & Misc.	\$ 465,413	\$ 503,350	\$ 503,745	\$ 521,552	17,807	3.5%
Insurance, Payroll Liabilities & Benefits						
Payroll Liabilities	534,041	46,037	19,141	30,573	11,432	59.7%
Employee Benefits & Insurances	2,090,897	885,603	1,430,159	831,289	(598,870)	-41.9%
Total Insurance & Employee Benefits	\$ 2,624,938	\$ 931,640	\$ 1,449,300	\$ 861,862	(587,437)	-63.1%
TOTAL OPERATING EXPENDITURES	\$ 8,836,038	\$ 9,558,979	\$ 10,408,946	\$ 9,850,980	(557,966)	-5.4%
NET REVENUES OVER / (UNDER) EXPENDITURES	\$ 10,237,335	\$ 11,806,394	\$ 14,010,665	\$ 14,002,546	(8,119)	-0.1%
Transfers In from Other Funds	-	-	-	-	-	n/a
Transfers Out to Other Funds	(440,000)	(553,046)	-	-	-	n/a
TOTAL SURPLUS / (DEFICIT)	\$ 9,797,335	\$ 11,253,348	\$ 14,010,665	\$ 14,002,546	(8,119)	-0.1%



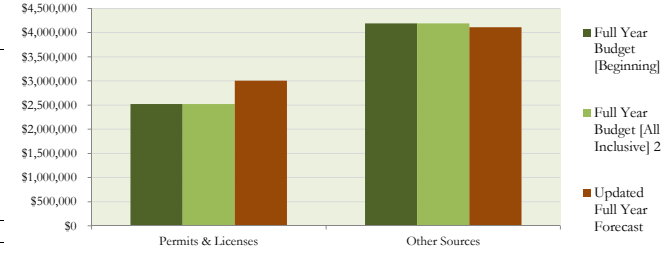


Radnor Township, PA
 Monthly Finance Report
 General Fund
 For the Month Ended, May 31, 2014

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)	

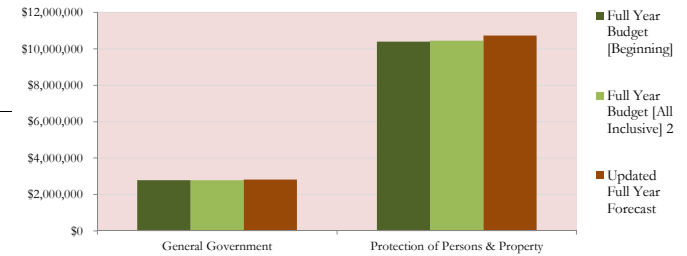
REVENUES

Taxes						
Real Estate Tax	\$ 11,873,479	n/a	\$ 11,873,479	0%	11,828,273	100%
Real Estate Transfer Tax	2,120,334	n/a	2,120,334	0%	2,163,423	102%
Mercantile Tax	1,455,494	n/a	1,455,494	0%	1,382,312	95%
Local Services Tax	972,505	n/a	972,505	0%	981,428	101%
Amusement Tax	37,000	n/a	37,000	0%	36,353	98%
Business Privilege Tax	8,140,484	n/a	8,140,484	0%	7,831,811	96%
Mercantile Tax - Audit	50,000	n/a	50,000	0%	29,169	58%
Business Privilege Tax Audit	255,000	n/a	255,000	0%	287,546	113%
Total Taxes	\$ 24,904,296	\$ n/a	\$ 24,904,296	0%	\$ 24,540,316	99%
Permits & Licenses						
Building Permits	905,000	n/a	905,000	0%	1,194,224	132%
Cable Franchise Payments	777,045	n/a	777,045	0%	735,965	95%
All Others	839,692	n/a	839,692	0%	1,074,148	128%
Total Permits & Licenses	\$ 2,521,737	\$ n/a	\$ 2,521,737	0%	\$ 3,004,337	119%
Other Sources						
Fines	741,200	n/a	741,200	0%	725,845	98%
Interest & Rents	200,692	n/a	200,692	0%	213,527	106%
Grants & Gifts	1,361,175	n/a	1,361,175	0%	1,309,119	96%
Departmental Earnings	1,584,726	n/a	1,584,726	0%	1,620,986	102%
Refunds & Miscellaneous	301,253	n/a	301,253	0%	243,859	81%
Total Other Sources	\$ 4,189,046	\$ n/a	\$ 4,189,046	0%	\$ 4,113,335	98%
TOTAL REVENUES	\$ 31,615,079	\$ n/a	\$ 31,615,079	0%	\$ 31,657,988	100%



EXPENDITURES

General Government						
Administration	783,622	324	783,946	0%	863,649	110%
Finance	1,117,072	780	1,117,852	0%	1,095,311	98%
Treasurer	40,572	-	40,572	0%	37,683	93%
Information Technology	299,254	3,125	302,379	1%	299,310	99%
Building & Grounds	541,301	5,760	547,061	1%	527,387	96%
Total General Government	\$ 2,781,821	\$ 9,989	\$ 2,791,810	0%	\$ 2,823,340	101%
Protection of Persons & Property						
Community Development Department	1,006,440	56,010	1,062,450	6%	1,089,242	103%
Police Department	8,653,099	3,546	8,656,645	0%	8,654,217	100%
Fire Contributions (various departments)	731,156	-	731,156	0%	768,043	105%
Emergency Management	-	-	-	n/a	218,814	n/a
Total Protection of Persons & Property	\$ 10,390,695	\$ 59,556	\$ 10,450,251	1%	\$ 10,730,316	103%

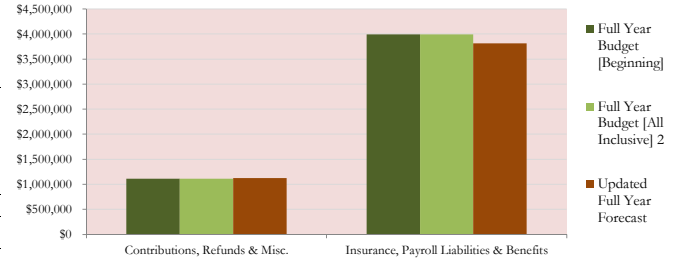
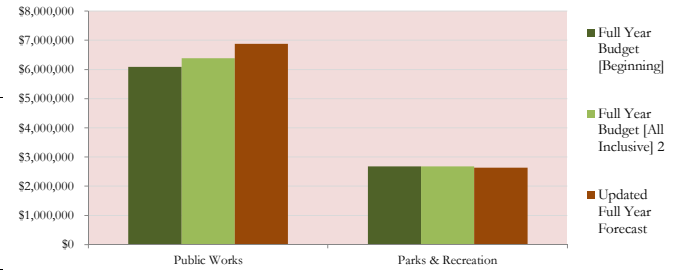




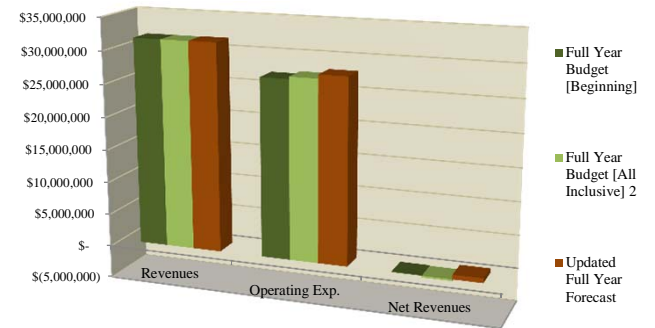
Radnor Township, PA
 Monthly Finance Report
 General Fund
 For the Month Ended, May 31, 2014

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%	2,689,944	100%
Engineering	567,633	198,950	766,583	35%	899,203	117%
General Highway	2,459,097	90,294	2,549,391	4%	2,930,194	115%
Mechanics	362,545	-	362,545	0%	364,291	100%
Total Public Works	\$ 6,090,727	\$ 289,244	\$ 6,379,971	5%	\$ 6,883,631	108%
Parks & Recreation						
Recreation Programming Administration	323,308	-	323,308	0%	327,239	101%
Park Maintenance Department	1,792,305	-	1,792,305	0%	1,762,399	98%
Shade Trees	82,000	950	82,950	1%	81,819	99%
Recreation Programming	437,838	-	437,838	0%	432,126	99%
Sulpizio Gym	38,700	-	38,700	0%	27,073	70%
Total Parks & Recreation	\$ 2,674,151	\$ 950	\$ 2,675,101	0%	\$ 2,630,656	98%
Contributions, Refunds & Misc.						
Library	867,691	-	867,691	0%	873,735	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%	\$ 1,122,663	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%	3,755,472	95%
Total Insurance & Employee Benefits	\$ 3,989,742	\$ -	\$ 3,989,742	0%	\$ 3,810,043	95%
TOTAL OPERATING EXPENDITURES	\$ 27,040,207	\$ 359,739	\$ 27,399,946	1%	\$ 28,000,650	102%
NET REVENUES OVER / (UNDER) EXPENDITURES	\$ 4,574,872	\$ (359,739)	\$ 4,215,133		\$ 3,657,338	
Transfers In from Other Funds	-	-	-	n/a	-	n/a
Transfers Out to Other Funds	(4,475,321)	-	(4,475,321)	0%	(2,957,011)	66%
NET REVENUES OVER / (UNDER)	\$ 99,551	\$ (359,739)	\$ (260,188)		\$ 700,327	
Beginning Fund Balance	8,096,582		8,096,582		8,096,582	
Add: Net Revenue Over / (Under)	99,551		(260,188)		700,327	
Ending Fund Balance	\$ 8,196,133		\$ 7,836,394		\$ 8,796,909	
Target Fund Balance (15% of Exp)	4,056,031		4,109,992		4,200,098	
Fund Balance Excess / (Shortfall)	4,140,102		3,726,402		4,596,811	



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, May 31, 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	\$ 10,599,672	89%	\$ 11,123,467	94%	523,795	4.9%	
Real Estate Transfer Tax	559,766	26%	602,854	28%	43,088	7.7%	
Mercantile Tax	1,300,405	89%	1,227,222	84%	(73,183)	-5.6%	
Local Services Tax	397,299	41%	406,222	42%	8,923	2.2%	
Amusement Tax	2,199	6%	1,552	4%	(647)	-29.4%	
Business Privilege Tax	7,902,858	97%	7,594,185	93%	(308,673)	-3.9%	
Mercantile Tax - Audit	20,835	42%	-	0%	(20,835)	-100.0%	
Business Privilege Tax Audit	96,611	39%	131,879	53%	35,268	36.5%	
Total Taxes	\$ 20,879,645	84%	\$ 21,087,382	85%	\$ 207,737	1.0%	
Permits & Licenses							
Building Permits	323,827	36%	613,052	68%	289,225	89.3%	
Cable Franchise Payments	380,789	49%	339,710	44%	(41,079)	-10.8%	
All Others	294,821	22%	529,274	39%	234,453	79.5%	
Total Permits & Licenses	\$ 999,437	40%	\$ 1,482,036	59%	\$ 482,599	48.3%	
Other Sources							
Fines	304,255	41%	288,900	39%	(15,355)	-5.0%	
Interest & Rents	77,107	38%	89,941	45%	12,834	16.6%	
Grants & Gifts	54,746	4%	44,776	3%	(9,970)	-18.2%	
Departmental Earnings	686,674	43%	722,927	46%	36,253	5.3%	
Refunds & Miscellaneous	158,807	53%	137,565	46%	(21,242)	-13.4%	
Total Other Sources	\$ 1,281,589	31%	\$ 1,284,108	32%	\$ 2,519	0.2%	
TOTAL REVENUES	\$ 23,160,671	73%	\$ 23,853,526	75%	\$ 692,855	3.0%	

EXPENDITURES

General Government							
Administration	314,176	40%	330,320	42%	16,144	5.1%	
Finance	416,640	37%	373,166	33%	(43,474)	-10.4%	
Treasurer	24,214	60%	20,247	50%	(3,967)	-16.4%	
Information Technology	111,822	37%	103,467	34%	(8,354)	-7.5%	
Building & Grounds	246,635	45%	222,197	41%	(24,438)	-9.9%	
Total General Government	\$ 1,113,486	40%	\$ 1,049,397	38%	\$ (64,089)	-5.8%	
Protection of Persons & Property							
Community Development Department	386,057	36%	395,187	37%	9,130	2.4%	
Police Department	3,053,450	35%	2,880,164	33%	(173,285)	-5.7%	
Fire Contributions (various departments)	234,132	32%	219,518	30%	(14,614)	-6.2%	
Emergency Management	-	n/a	218,814	n/a	218,814	n/a	
Total Protection of Persons & Property	\$ 3,673,638	35%	\$ 3,713,683	36%	\$ 40,045	1.1%	

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 is occurring as budgeted YTD
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, May 31, 2014

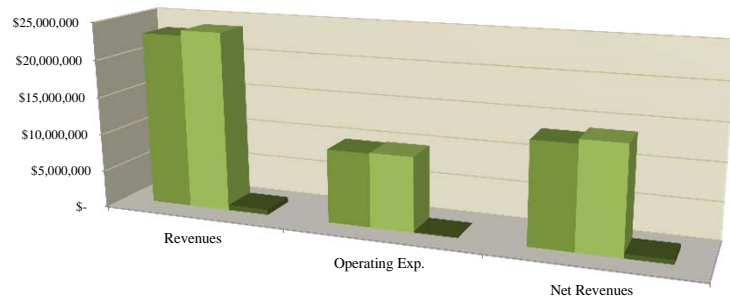


Budget v Actual : Year-to-Date							
YTD Budget	% of Full Year Budget	YTD Actual	B v A	%	\$	Variance	% Variance
Public Works							
Sanitation	37%	946,805	35%		(64,058)	-6.3%	
Engineering	40%	428,710	56%		125,400	41.3%	
General Highway	38%	1,313,940	52%		339,494	34.8%	
Mechanics	37%	127,459	35%		(5,627)	-4.2%	
Total Public Works	43%	\$ 2,816,914	50%		\$ 395,208	16.3%	
Parks & Recreation							
Recreation Programming Administration	37%	115,645	36%		(3,975)	-3.3%	
Park Maintenance Department	37%	590,508	33%		(66,624)	-10.1%	
Shade Trees	59%	47,505	57%		(1,136)	-2.3%	
Recreation Programming	29%	120,847	28%		(7,241)	-5.7%	
Sulpizio Gym	64%	13,066	34%		(11,618)	-47.1%	
Total Parks & Recreation	37%	\$ 887,571	33%		\$ (90,594)	-9.3%	
Contributions, Refunds & Misc.							
Library	41%	363,262	42%		6,040	1.7%	
Community Organization Funding	65%	158,147	66%		3,404	2.2%	
Refunds	0%	-	0%		-	n/a	
Debt Service	0%	143	3%		143	n/a	
Total Contributions, Refunds & Misc.	46%	\$ 521,552	47%		\$ 9,587	1.9%	
Insurance, Payroll Liabilities & Benefits							
Payroll Liabilities	n/a	30,573	n/a		14,571	91.1%	
Employee Benefits & Insurances	26%	831,289	21%		(194,269)	-18.9%	
Total Insurance & Employee Benefits	26%	\$ 861,862	22%		\$ (179,698)	-17.3%	
TOTAL OPERATING EXPENDITURES	36%	\$ 9,850,980	36%		\$ 110,460	1.1%	
NET REVENUES OVER / (UNDER) EXPENDITURES		\$ 13,420,152			\$ 14,002,546	\$ 582,395	4.3%
Transfers In from Other Funds	n/a	-	n/a		-	n/a	
Transfers Out to Other Funds	0%	-	0%		-	n/a	
NET REVENUES		\$ 13,420,152			\$ 14,002,546	\$ 582,395	4.3%

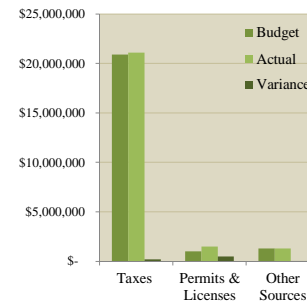
Variance Notation

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.

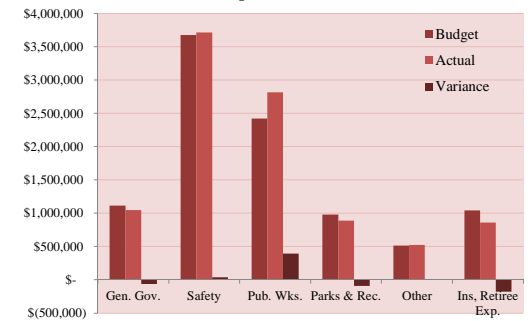
Year to Date Budget vs. Actual



Revenue BvA



Expense BvA

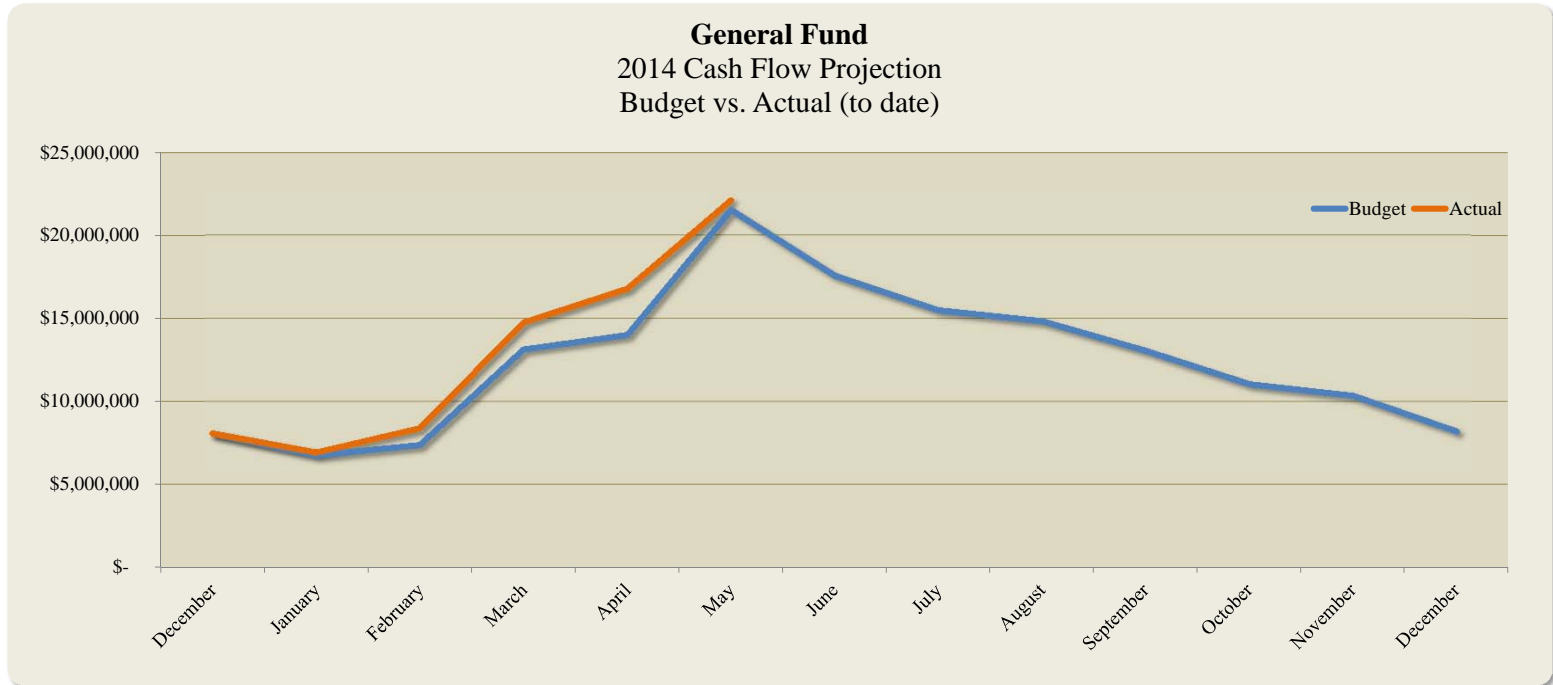


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Budget v Actual : Year-to-Date							
YTD Budget	% of Full Year Budget	YTD Actual	B v A	%	\$	Variance	% Variance

Variance Notation

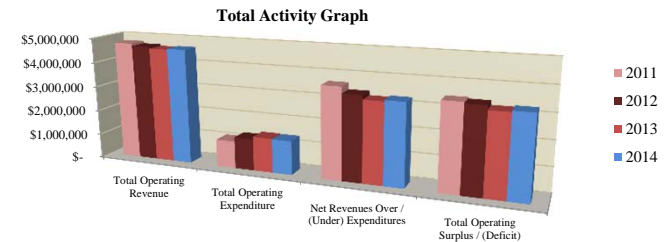
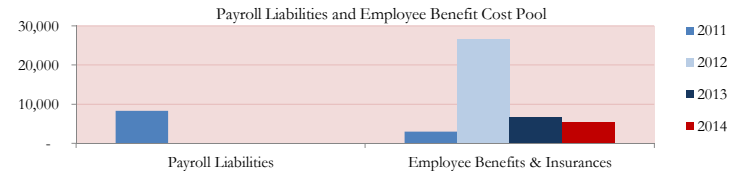
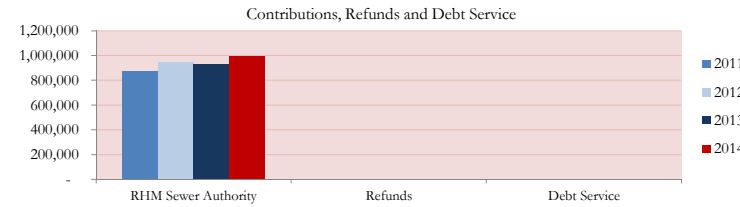
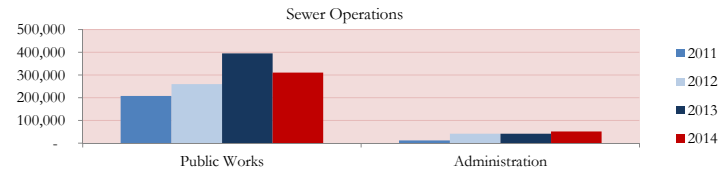


Radnor Township, PA
 Monthly Finance Report
 Sewer Fund
 For the Month Ended, May 31, 2014



Full Year Actual (Cash Basis)

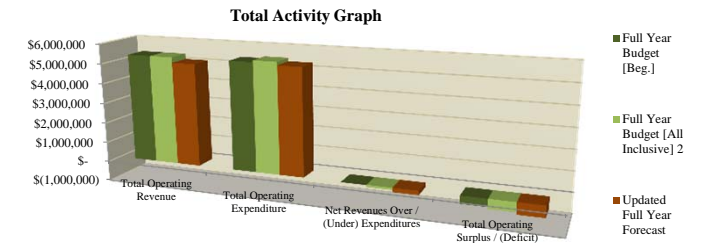
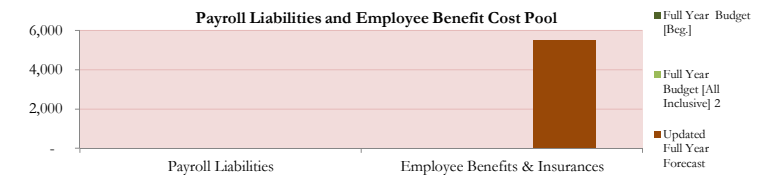
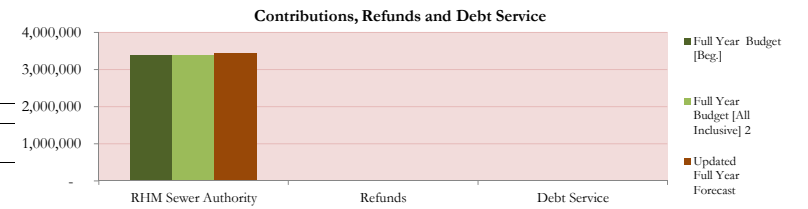
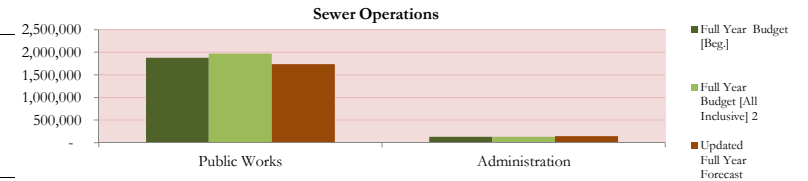
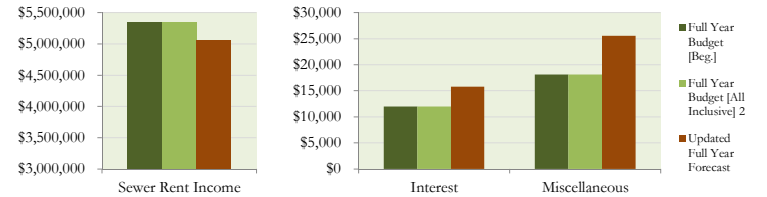
	2011	2012	2013	2014	\$Δ	%Δ
REVENUES						
All Sources						
Interest	\$ 1,832	\$ 5,028	\$ 4,908	\$ 7,929	2,901	57.7%
Sewer Rent Income	4,748,495	4,654,376	4,596,365	4,618,416	(35,960)	-0.8%
Miscellaneous	8,819	6,636	4,014	11,961	5,325	80.3%
TOTAL REVENUES	\$ 4,759,147	\$ 4,666,040	\$ 4,605,287	\$ 4,638,307	(27,733)	-0.6%
<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	207,418	259,189	395,225	310,010	(85,215)	-21.6%
Administration	12,163	41,265	41,285	50,658	9,374	22.7%
Total Sewer Operations	\$ 219,581	\$ 300,454	\$ 436,510	\$ 360,668	(75,842)	-25.2%
Contributions, Refunds & Misc.						
RHM Sewer Authority	871,514	947,166	933,973	995,639	61,666	6.6%
Refunds	-	-	-	-	-	n/a
Debt Service	-	-	-	-	-	n/a
Total Contributions, Refunds & Misc.	\$ 871,514	\$ 947,166	\$ 933,973	\$ 995,639	61,666	6.5%
Insurance, Payroll Liabilities & Benefits						
Payroll Liabilities	8,357	-	-	-	-	n/a
Employee Benefits & Insurances	3,037	26,685	6,875	5,522	(1,353)	-19.7%
Total Insurance & Employee Benefits	\$ 11,394	\$ 26,685	\$ 6,875	\$ 5,522	60,313	226.0%
TOTAL OPERATING EXPENDITURES	\$ 1,102,489	\$ 1,274,305	\$ 1,377,358	\$ 1,361,829	87,524	6.9%
NET REVENUES OVER / (UNDER) EXPENDITURES	\$ 3,656,658	\$ 3,391,735	\$ 3,227,930	\$ 3,276,478	(115,257)	-3.4%
Transfers In from Other Funds	-	-	-	-	-	n/a
Transfers Out to Other Funds	(210,000)	-	-	-	-	n/a
TOTAL SURPLUS / (DEFICIT)	\$ 3,446,658	\$ 3,391,735	\$ 3,227,930	\$ 3,276,478	(115,257)	-3.4%



Radnor Township, PA
 Monthly Finance Report
 Sewer Fund
 For the Month Ended, May 31, 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	\$ -	\$ 12,000	0%	\$ 15,820 132%
Sewer Rent Income	5,341,331	n/a	-	5,341,331	0%	5,062,670 95%
Miscellaneous	18,104	n/a	-	18,104	0%	25,580 141%
TOTAL REVENUES	\$ 5,371,435	\$ n/a	\$ -	\$ 5,371,435	0%	\$ 5,104,071 95%
EXPENDITURES						
Sewer Operations						
Public Works	1,880,174	89,247	89,247	1,969,421	5%	1,738,565 88%
Administration	133,009	-	-	133,009	0%	143,029 108%
Total Sewer Operations	\$ 2,013,183	\$ 89,247	\$ 89,247	\$ 2,102,430	4%	\$ 1,881,594 89%
Contributions, Refunds & Misc.						
RHM Sewer Authority	3,375,941	-	-	3,375,941	0%	3,427,751 102%
Refunds	-	-	-	-	n/a	- n/a
Debt Service	-	-	-	-	n/a	- n/a
Total Contributions, Refunds & Misc.	\$ 3,375,941	\$ -	\$ -	\$ 3,375,941	0%	\$ 3,427,751 102%
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	\$ 5,478,371	2%	\$ 5,314,867 97%
NET REVENUES OVER / (UNDER) EXPENDITURES	\$ (17,689)	\$ (89,247)	\$ (89,247)	\$ (106,936)	n/a	\$ (210,796) n/a
Transfers In from Other Funds	-	n/a	-	-	n/a	- n/a
Transfers Out to Other Funds	(368,550)	-	-	(368,550)	n/a	(368,550) n/a
TOTAL SURPLUS / (DEFICIT)	\$ (386,239)	\$ (89,247)	\$ (89,247)	\$ (475,486)	n/a	\$ (579,346) 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

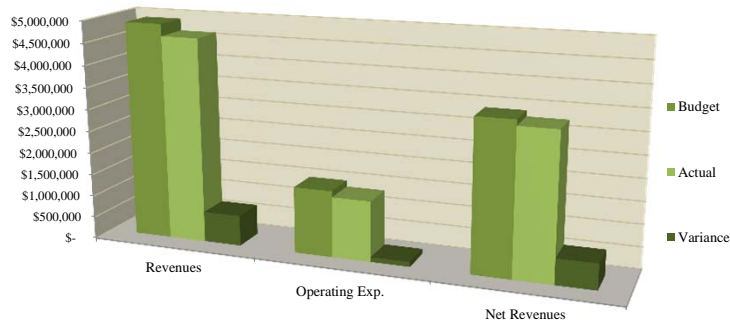
Radnor Township, PA
 Monthly Finance Report
 Sewer Fund
 For the Month Ended, May 31, 2014



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	\$ 4,108	34%	\$ 7,929	0%	3,821	93.0%	n/a
Sewer Rent Income	4,897,074	92%	4,618,416	0%	(278,658)	-5.7%	Sewer revenue has come in under estimates due to lower than expected water consumption from 2013
Miscellaneous	4,484	25%	11,961	0%	7,477	166.8%	n/a
TOTAL REVENUES	\$ 4,905,666	91%	\$ 4,638,307	0%	\$ (267,359)	-5.5%	
EXPENDITURES							
Sewer Operations							
Public Works	513,454	26%	310,010	0%	(203,444)	-39.6%	Expenditures will be pulled back to offset the unexpected decrease in rental income
Administration	42,704	32%	50,658	0%	7,955	18.6%	n/a
Total Sewer Operations	\$ 556,157	26%	\$ 360,668	0%	\$ (195,489)	-35.1%	
Contributions, Refunds & Misc.							
RHM Sewer Authority	943,829	28%	995,639	29%	51,810	5.5%	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.	\$ 943,829	0%	\$ 995,639	0%	\$ 51,810	5.5%	
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	\$ 1,499,986	27%	\$ 1,361,829	25%	\$ (138,157)	-9.2%	See Sewer Operations: Public Works above
NET REVENUES OVER / (UNDER) EXPENDITURES	\$ 3,405,680		\$ 3,276,478		\$ (129,202)	-3.8%	
Transfers In from Other Funds	-	0%	-	0%	-	n/a	n/a
Transfers Out to Other Funds	-	0%	-	0%	-	n/a	n/a
TOTAL SURPLUS / (DEFICIT)	\$ 3,405,680		\$ 3,276,478		\$ (129,202)	-3.8%	

Year to Date Budget vs. Actual



Sewer Fund Cash Flow

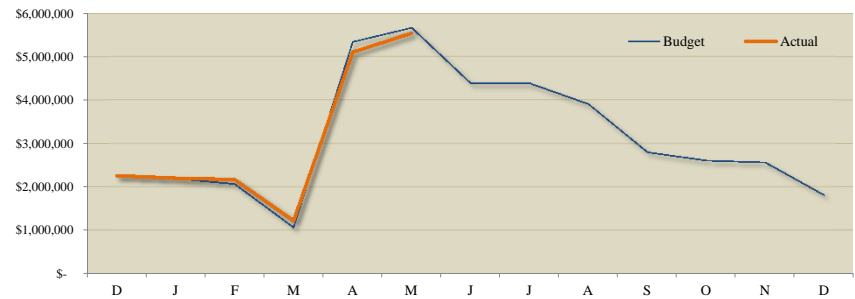


Exhibit A

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)	(215,145)	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	11,753,662	1%
Current Year - Penalties	27,363	17,362	30,264	28,242	35,600	36,781	42,691	42,691	42,691	16%
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	98,650	-4%
Interim	99,012	43,469	44,329	75,577	25,043	54,240	62,275	62,275	59,360	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	\$ 11,828,273	
	\$ 91,536	\$ (3,336,917)	\$ 4,384,008	\$ 958,258	\$ 371,493	\$ 44,101	\$ 152,686	\$ 152,686	\$ 107,479	
	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	2,163,423	-15%
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	1,382,312	100%
Local Services Tax	981,542	998,835	729,888	945,946	962,876	882,248	972,505	972,505	981,428	11%
Amusement Tax	41,830	36,991	45,551	37,537	45,780	35,070	37,000	37,000	36,353	4%
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	7,831,811	-13%
Mercantile - Audit	-	35,242	370,314	44,591	41,716	-	50,000	50,000	29,169	n/a
Business Privilege - Audit	-	1,314,026	600,861	264,990	569,811	1,272,302	250,000	250,000	282,928	-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	\$ 12,712,044	
	\$ 549,142	\$ (2,278,545)	\$ 1,280,426	\$ (22,370)	\$ 1,383,270	\$ 3,341,740	\$ (1,409,224)	\$ (1,409,224)	\$ (1,727,998)	
	5%	-21%	15%	0%	14%	30%	-10%	-10%	-12%	
LICENSE & PERMITS										
Contractor License Revenue	-	-	-	-	-	35,134	30,000	30,000	32,749	-7%
Plan Review Fees	-	-	-	16,473	22,704	26,820	17,000	17,000	22,720	-15%
Zoning	-	-	1,993	4,643	6,262	7,293	11,000	11,000	9,752	34%
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	(5,127)	-336%
Building - Regular / Predictible	1,660,026	628,873	640,144	620,633	1,098,897	911,416	650,000	650,000	936,763	3%
Mechanical	-	-	69,047	101,909	59,486	53,474	55,000	55,000	61,512	15%
Street Opening	48,765	15,749	3,858	13,776	3,908	2,891	5,000	5,000	2,561	-11%
Subdivision Fees	45,022	21,543	13,576	25,914	30,420	18,650	21,000	21,000	43,028	131%
Public Works & Engineering Fees	77,027	107,694	128,763	182,474	138,760	160,106	225,000	225,000	222,984	39%
Professional Services Reimbursement	-	-	-	80,752	261,147	294,681	190,000	190,000	454,321	54%
Housing	62,964	63,802	95,866	159,576	160,780	160,254	160,000	160,000	114,850	-28%
Health	63,883	48,724	74,712	74,498	75,534	71,599	67,000	67,000	74,908	5%
Burning	1,519	629	573	823	896	1,246	600	600	582	-53%
Plumbing	44,711	36,922	38,691	57,578	67,592	71,329	60,000	60,000	68,759	-4%
Electrical	168,234	81,648	143,189	134,227	175,360	125,856	140,000	140,000	127,190	1%
DRB & ZHB Fees	-	-	-	-	-	-	-	-	(495)	n/a
HARB	-	7,751	18,863	28,991	23,855	1,693	1,200	1,200	990	-42%
DRB	-	-	-	-	-	17,314	15,000	15,000	11,410	-34%
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	5,927	-32%
ZHB - Non-Residential	-	-	-	-	-	10,250	5,500	5,500	8,935	-13%
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	54,060	-24%
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	\$ 3,004,337	
	\$ (993,782)	\$ (1,104,135)	\$ 267,303	\$ 338,741	\$ 720,096	\$ (151,956)	\$ (189,100)	\$ (189,100)	\$ 293,499	
	-27%	-42%	17%	19%	34%	-5%	-7%	-7%	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	
FINES & COSTS											
Police	195,412	230,540	289,833	406,334	418,670	424,162	500,000	500,000	503,232	19%	
District Justice	325,177	297,307	232,975	235,676	206,738	197,438	241,200	241,200	222,613	13%	
TOTAL FINES & COSTS	\$ 520,589	\$ 527,847	\$ 522,808	\$ 642,011	\$ 625,408	\$ 621,599	\$ 741,200	\$ 741,200	\$ 725,845		
	\$ 85,470	\$ 7,258	\$ (5,038)	\$ 119,202	\$ (16,602)	\$ (3,809)	\$ 119,601	\$ 119,601	\$ 104,246		
	20%	1%	-1%	23%	-3%	-1%	19%	19%	17%		
INTEREST & RENTS											
Interest Earnings	204,522	123,496	50,707	48,060	57,798	78,372	65,104	65,104	75,620	-4%	
Property & Equipment	19,944	21,756	48,330	98,858	121,516	127,105	135,588	135,588	137,906	8%	
TOTAL INTEREST & RENTS	\$ 224,466	\$ 145,252	\$ 99,037	\$ 146,918	\$ 179,314	\$ 205,477	\$ 200,692	\$ 200,692	\$ 213,527		
	\$ (189,305)	\$ (79,214)	\$ (46,216)	\$ 47,881	\$ 32,397	\$ 26,163	\$ (4,785)	\$ (4,785)	\$ 8,049		
	-46%	-35%	-32%	48%	22%	15%	-2%	-2%	4%		
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	59,380	-63%	
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	8,946	-68%	
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	\$ 1,309,119		
	\$ (2,511)	\$ 1,402	\$ 40,495	\$ 1,168,636	\$ (966,316)	\$ 121,559	\$ (74,843)	\$ (74,843)	\$ (126,899)		
	0%	0%	4%	105%	-42%	9%	-5%	-5%	-9%		
DEPARTMENT EARNINGS											
Parking Meters - Kiosks	283,902	239,855	356,826	401,383	428,425	399,965	410,420	410,420	417,590	4%	
Parking Meters - Church	9,646	13,095	24,757	23,444	22,317	24,209	25,500	25,500	30,369	25%	
Alarm System Fees	10,492	11,098	10,395	9,293	7,495	10,285	8,500	8,500	12,794	24%	
Police Extra Duty	328,423	191,237	206,608	350,793	328,929	317,873	340,000	340,000	297,219	-6%	
Recreation Fees	522,411	539,861	562,570	603,759	460,308	518,304	475,000	475,000	508,604	-2%	
Prepaid Parking	-	47,249	29,786	24,176	47,089	26,176	21,000	21,000	39,004	49%	
Meter Bags	-	-	-	1,623	5,929	16,389	1,890	1,890	3,141	-81%	
Police Parking Permit	-	-	-	2,140	3,495	5,912	2,500	2,500	7,182	21%	
Rear Door Trash Fee	-	-	122,602	130,833	119,905	108,770	110,000	110,000	102,148	-6%	
Refuse Collection Fee	32,374	31,184	33,021	32,091	29,123	31,723	32,000	32,000	30,736	-3%	
Sulpizio Gym Fees	-	75,247	103,537	70,359	161,179	25,334	38,700	38,700	24,615	-3%	
Police Service Fees	37,390	31,817	33,951	29,672	31,666	31,258	29,241	29,241	35,732	14%	
Police Live Scan Fees	-	-	4,964	18,044	10,673	13,430	14,975	14,975	14,722	10%	
Recreation Sponsorship/ Adv. Rev.	-	-	-	-	-	60,050	75,000	75,000	97,130	62%	
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	\$ 1,620,986		
	\$ 206,339	\$ (43,994)	\$ 308,374	\$ 208,592	\$ (41,075)	\$ (66,855)	\$ (4,953)	\$ (4,953)	\$ 31,306		
	20%	-4%	26%	14%	-2%	-4%	0%	0%	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
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)	-	-	(1,266)	-68%
Miscellaneous	86,930	47,543	34,395	20,698	90,589	52,590	44,253	44,253	49,279	-6%
Premium Payments	15,093	18,518	22,745	61,338	98,603	127,501	122,000	122,000	129,599	2%
Advertising & Sponsorship Fees	8,000	4,000	8,000	11,034	26,354	57,323	30,000	30,000	(17,429)	-130%
Cash Over / Short	70	(217)	(33)	(15)	70	120	-	-	(1,292)	-1178%
Sale of Recycled Materials	101,303	5,086	37,492	97,905	24,969	10,667	35,000	35,000	18,621	75%
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	\$ 243,859	
	\$ (1,580,512)	\$ (127,652)	\$ 602,891	\$ (428,213)	\$ 59,916	\$ 5,804	\$ (25,134)	\$ (25,134)	\$ (82,529)	
	-88%	-60%	701%	-62%	23%	2%	-8%	-8%	-25%	
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	\$ 31,657,988	
	\$ (1,663,695)	\$ (6,783,327)	\$ 6,602,468	\$ 1,915,950	\$ 1,251,178	\$ 3,316,747	\$ (1,435,754)	\$ (1,435,754)	\$ (1,392,845)	
	-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	288,279	7%
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	18,082	-6%
Workers' Compensation	-	-	-	4,176	2,090	1,819	2,295	2,295	2,239	23%
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	32,825	3%
Life & Disability Insurance	-	-	-	3,082	2,230	2,289	2,189	2,189	2,252	-2%
Office Supplies	8,913	11,795	7,408	5,959	5,369	3,047	5,500	5,500	3,976	30%
Postage	-	1,946	15,474	14,364	14,857	10,502	9,993	10,317	13,091	25%
Advertising & Printing	9,522	11,328	16,468	10,552	11,222	18,482	15,000	15,000	16,749	-9%
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	203,915	216%
Legal Services - General (solicitor+other)	-	220,348	237,190	188,275	243,150	168,179	185,000	185,000	137,443	-18%
Legal Services - Special (labor Counsel)	-	369,025	66,338	91,637	164,033	187,879	90,000	90,000	111,929	-40%
Miscellaneous	25,105	11,884	3,008	1,006	2,355	5,207	1,800	1,800	4,788	-8%
Minor Office Equipment	-	116	719	-	-	-	250	250	147	n/a
TOTAL ADMINISTRATION	\$ 567,996	\$ 932,794	\$ 691,721	\$ 973,613	\$ 935,764	\$ 839,087	\$ 783,622	\$ 783,946	\$ 863,649	
\$ Δ	\$ (256,705)	\$ 364,798	\$ (241,073)	\$ 281,892	\$ (37,848)	\$ (96,678)	\$ (55,465)	\$ (55,141)	\$ 24,563	
% Δ	-31%	64%	-26%	41%	-4%	-10%	-7%	-7%	3%	
FINANCE										
Salaries	313,940	240,083	195,319	289,584	421,019	481,933	495,878	495,878	513,065	6%
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	42,280	21%
Workers' Compensation	-	-	-	3,009	3,363	3,415	4,217	4,217	4,106	20%
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	148,690	9%
Group, Life & Disability Insurance	-	-	-	2,635	3,990	4,656	4,156	4,156	4,435	-5%
Office Supplies	8,366	8,288	2,915	5,127	7,589	5,550	4,500	4,500	4,427	-20%
Postage	-	57	-	3,176	18	4,454	4,888	4,888	4,647	4%
Credit Card Fees	-	-	-	-	-	-	-	-	0	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	1,830	-59%
Contractual Services	16,519	105,607	131,963	33,515	108,907	73,065	70,000	70,780	58,766	-20%
Professional Services	28,475	34,500	-	19,085	55,295	52,405	63,300	63,300	59,108	13%
Act 511 - Legal Services	-	108,159	106,263	82,276	60,349	72,775	60,000	60,000	60,597	-17%
Act 511 - Audit Services	-	128,256	103,408	114,384	114,704	87,908	100,000	100,000	79,984	-9%
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	\$ 1,095,311	
\$ Δ	\$ (465,984)	\$ 250,153	\$ (86,788)	\$ 193,412	\$ 308,226	\$ 25,104	\$ 47,236	\$ 48,016	\$ 25,475	
% 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	27,000	4%
Social Security Taxes	1,989	-	-	1,876	1,878	1,860	1,989	1,989	2,037	10%
Workers' Compensation	-	-	-	286	1,242	185	218	218	212	15%
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	4,419	8%
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	\$ 37,683	
\$ Δ	\$ 11,969	\$ (791)	\$ (1,359)	\$ 3,643	\$ (11,924)	\$ (815)	\$ 501	\$ 501	\$ (2,388)	
% Δ	30%	-2%	-3%	7%	-23%	-2%	1%	1%	-6%	
INFORMATION TECHNOLOGY										
Salaries	248,302	258,748	181,100	187,145	117,708	119,448	127,638	127,638	130,885	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	10,091	16%
Workers' Compensation	-	-	-	2,149	890	893	1,101	1,101	1,076	20%
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	31,696	10%
Group, Life & Disability Insurance	-	-	-	1,727	1,218	1,168	1,106	1,106	1,154	-1%
Office Supplies	1,719	605	145	226	96	716	740	740	318	-56%
Postage	-	29	-	9	-	-	102	102	63	n/a
Operating Supplies	7,538	5,005	5,550	8,138	8,740	8,375	13,000	13,000	11,599	38%
Professional Development	5,689	519	999	914	-	-	2,500	2,500	1,456	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	80,112	2%
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	\$ 299,310	
\$ Δ	\$ 281,361	\$ (3,390)	\$ (58,560)	\$ 170,611	\$ (141,331)	\$ 26,694	\$ 23,869	\$ 26,994	\$ 23,925	
% Δ	n/a	-1%	-21%	78%	-36%	11%	9%	10%	9%	

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	369,115	-14%
Part-Time Wages	-	-	-	-	4,082	25,323	49,110	49,110	54,142	114%
Overtime	-	-	21,911	13,089	20,494	25,770	15,000	15,000	36,633	42%
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	34,917	0%
Workers' Compensation	-	-	-	13,138	16,705	17,203	16,140	16,140	15,882	-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	111,226	36%
Group, Life & Disability Insurance	-	-	-	3,472	5,283	7,644	5,655	5,655	6,194	-19%
Communications	-	287	266	266	2,241	3,751	2,500	2,500	2,822	-25%
Uniforms	-	-	-	-	-	-	1,500	1,500	875	n/a
Office Supplies	10,251	6,573	2,281	2,918	4,389	4,592	4,900	4,900	3,528	-23%
Postage	-	91	-	605	-	4,298	4,398	4,398	4,176	-3%
Operating Supplies	1,132	539	84	8,618	1,129	-	-	-	-	n/a
Credit Card Fees	-	-	-	-	-	-	-	-	646	n/a
Advertising & Printing	16,875	8,669	8,325	1,139	4,064	4,923	5,200	5,200	5,995	22%
Professional Development	11,667	4,454	2,794	738	1,577	1,723	2,000	2,000	1,615	-6%
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	302,500	47%
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	3,206	n/a
UCC Act 45 Transfer	-	-	-	-	14,252	-	9,000	9,000	5,250	n/a
Minor Office Equipment	1,148	2,565	1,559	-	1,354	1,103	1,300	1,300	431	-61%
Gas, Oil & Lubricants	5,228	5,470	5,510	2,195	2,062	2,148	2,000	2,000	2,085	-3%
Tires, Batteries & Accessories	1,014	1,695	60	588	333	646	700	700	344	-47%
Repair Parts	5,122	1,874	1,143	645	1,443	198	1,300	1,300	640	223%
Contracted Maint. & Repair	702	733	546	523	153	376	600	600	313	-17%
TOTAL COMMUNITY DEVELOPMENT	\$ 705,411	\$ 679,649	\$ 441,325	\$ 643,790	\$ 813,332	\$ 970,360	\$ 1,006,440	\$ 1,062,450	\$ 1,089,242	
\$ Δ	\$ 67,574	\$ (25,763)	\$ (238,324)	\$ 202,465	\$ 169,541	\$ 157,029	\$ 36,080	\$ 92,089	\$ 118,882	
% Δ	11%	-4%	-35%	46%	26%	19%	4%	9%	12%	

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	4,110,204	10%
PT Meter Enforcement Salaries	-	-	-	-	3,505	26,078	55,567	55,567	55,669	113%
Overtime	46,103	52,569	60,427	109,207	171,702	174,610	145,000	145,000	172,444	-1%
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	187,690	-7%
Court Time	2,718	3,114	3,481	5,438	7,229	9,242	10,198	10,198	8,448	-9%
Crossing Guard	-	76,862	73,738	70,298	68,209	81,287	109,584	109,584	98,350	21%
Social Security Taxes	-	-	-	328,345	335,091	337,057	357,343	357,343	370,283	10%
Workers' Compensation	-	-	-	180,863	189,483	200,873	209,621	209,621	203,744	1%
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	1,199,068	13%
Group, Life & Disability Insurance	-	-	-	31,168	25,922	33,990	50,639	50,639	50,566	49%
OPEB Allocation	-	-	-	-	-	90,000	181,989	181,989	181,989	102%
Communications	-	8,719	10,784	8,312	11,755	11,529	12,000	12,000	13,225	15%
Uniforms	31,092	19,190	20,102	14,190	67,049	70,194	60,000	62,656	38,901	-45%
Office Supplies	19,659	11,324	5,898	8,901	6,498	578	5,000	5,000	4,761	724%
Emergency Management Materials	-	-	-	-	-	413	2,500	2,500	1,834	344%
Postage	-	120	-	-	47	3,183	2,410	2,410	2,225	-30%
Operating Supplies	55,585	38,787	24,392	32,288	43,227	31,526	35,000	35,400	38,836	23%
Training Supplies	-	-	492	-	452	-	2,500	2,500	2,105	n/a
Credit Card Fees	-	-	-	-	-	-	-	-	1,260	n/a
Rentals	-	-	-	-	-	-	-	-	-	n/a
Professional Development	17,539	7,356	8,645	13,948	6,132	9,867	10,972	10,972	12,129	23%
Dues & Subscriptions	-	-	1,100	1,78	1,530	1,975	2,000	2,000	188	-90%
Contractual Services	63,422	31,846	32,909	41,074	40,770	63,033	43,000	43,000	59,300	-6%
Legal Services - General	-	-	-	-	13,978	1,714	16,000	16,000	-	-100%
Contractual Services - Animal Control	-	-	-	-	2,912	3,891	2,500	2,500	4,132	6%
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	4,305	488%
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	2,395	68%
Gas, Oil & Lubricants	107,138	83,899	83,965	99,950	95,530	86,447	91,431	91,431	88,918	3%
Tires, Batteries & Accessories	10,109	8,945	7,005	8,344	6,318	6,140	9,850	9,850	10,654	74%
Repair Parts	20,987	17,108	16,387	15,711	20,066	17,744	18,000	18,000	14,672	-17%
Contracted Maint. & Repairs	25,928	14,281	12,590	11,102	7,459	6,220	9,196	9,196	7,074	14%
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	\$ 8,654,217	
\$ Δ	\$ 115,072	\$ 279,067	\$ (205,347)	\$ 2,294,368	\$ 236,026	\$ 432,795	\$ 881,014	\$ 884,560	\$ 882,132	
% Δ	2%	6%	-4%	48%	3%	6%	11%	11%	11%	
FIRE										
Radnor Fire: Insurance (Liability & WC)	-	-	-	25,323	47,117	61,172	57,000	57,000	72,169	18%
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	25,469	0%
TOTAL FIRE	\$ 302,973	\$ 302,951	\$ 303,225	\$ 1,122,604	\$ 902,443	\$ 769,507	\$ 731,156	\$ 731,156	\$ 768,043	
\$ Δ	\$ 29,377	\$ (23)	\$ 275	\$ 819,379	\$ (220,162)	\$ (132,935)	\$ (38,351)	\$ (38,351)	\$ (1,464)	
% Δ	11%	0%	0%	270%	-20%	-15%	-5%	-5%	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	
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	102,600	19%	
Overtime	-	-	214	285	1,561	979	1,300	1,300	1,283	31%	
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	8,274	27%	
Workers' Compensation	-	-	-	2,570	5,831	4,414	6,369	6,369	6,232	41%	
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	44,206	-3%	
Group, Life & Disability Insurance	-	-	-	938	996	1,372	1,767	1,767	1,703	24%	
Utilities	153,838	160,785	164,634	161,985	140,681	138,894	146,000	146,000	172,386	24%	
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	51,478	6%	
Operating Supplies	21,021	14,099	14,662	11,308	2,474	6,020	7,000	7,000	8,176	36%	
Contractual Services	69,174	66,802	34,900	39,067	30,838	40,283	40,000	40,000	28,754	-29%	
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	45,907	-4%	
TOTAL BUILDING & GROUNDS	\$ 446,324	\$ 494,748	\$ 440,958	\$ 416,597	\$ 483,728	\$ 449,176	\$ 541,301	\$ 547,061	\$ 527,387		
\$ Δ	\$ (1,802)	\$ 48,424	\$ (53,790)	\$ (24,360)	\$ 67,131	\$ (34,552)	\$ 92,125	\$ 97,885	\$ 78,211		
% Δ	0%	11%	-11%	-6%	16%	-7%	21%	22%	17%		

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	1,174,697	2%
Seasonal Wages	-	-	-	-	42,895	107,942	102,000	102,000	102,620	-5%
Overtime	14,136	3,581	4,459	5,657	5,947	2,266	2,000	2,000	2,874	27%
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	99,343	7%
Workers' Compensation	-	-	-	64,192	63,838	65,678	68,879	68,879	65,536	0%
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	424,154	5%
Group, Life & Disability Insurance	-	-	-	19,655	19,455	21,588	24,358	24,358	25,479	18%
Uniforms	-	1,112	600	987	-	-	900	900	1,425	n/a
Postage	-	-	-	-	-	-	-	-	-	n/a
Operating Supplies	18,537	12,425	11,854	7,499	11,899	10,638	10,400	10,400	10,985	3%
Credit Card Fees	-	-	-	-	-	-	-	-	626	n/a
Disposal Fees	20,001	188,423	203,188	190,157	192,737	232,177	240,000	240,000	224,970	-3%
Contractual Services	-	-	-	-	-	-	-	-	-	n/a
Gas, Oil & Lubricants	179,308	72,868	83,720	104,900	98,525	104,904	109,929	109,929	106,064	1%
Tires, Batteries & Accessories	22,915	20,963	26,864	25,698	28,797	32,859	26,800	26,800	27,754	-16%
Repair Parts	22,096	27,185	25,168	32,169	28,454	36,861	30,000	30,000	28,066	-24%
Contracted Maint. & Repairs	9,750	59,233	16,535	13,997	39,507	27,045	40,000	40,000	31,800	18%
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	\$ 2,689,944	
\$ Δ	\$ 29,663	\$ 79,160	\$ (258,550)	\$ 979,126	\$ (72,562)	\$ (94,974)	\$ 106,152	\$ 106,152	\$ 94,643	
% Δ	2%	4%	-13%	55%	-3%	-4%	4%	4%	4%	
ENGINEERING										
Salaries	169,376	215,296	228,866	253,136	151,857	158,772	163,964	163,964	168,564	6%
Overtime	-	-	1,245	2,580	3,854	10,124	6,000	6,000	5,117	-49%
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	14,483	15%
Workers' Compensation	-	-	-	8,863	5,975	5,836	6,605	6,605	6,430	10%
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	50,228	17%
Group, Life & Disability Insurance	-	-	-	1,426	1,689	1,601	2,261	2,261	2,346	46%
Communications	-	-	-	-	137	-	300	300	175	n/a
Office Supplies	4,946	2,537	618	1,066	1,265	1,300	1,000	1,000	802	-38%
Postage	-	46	-	-	-	618	684	684	673	9%
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	50,603	24%
Contractual Services: Special Proj.	-	-	-	-	96,929	90,019	51,500	131,931	85,835	-5%
Contractual Services: Reimbursable	-	-	-	-	198,224	362,403	190,000	297,269	455,616	26%
Minor Office Equipment	-	239	-	-	1,812	109	500	500	-	-100%
Gasoline, Oil, Lubricants	-	-	-	2,252	2,446	2,320	2,485	2,485	2,448	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	\$ 899,203	
\$ Δ	\$ (75,618)	\$ 46,625	\$ 8,262	\$ 327,625	\$ 47,959	\$ 158,586	\$ (204,776)	\$ (5,826)	\$ 126,794	
% Δ	-29%	25%	4%	138%	8%	26%	-27%	-1%	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
PUBLIC WORKS DEPARTMENT										
Salaries	984,092	978,625	946,285	995,243	897,602	899,266	832,172	832,172	885,151	-2%
Seasonal Wages	-	-	-	-	-	-	-	-	-	n/a
Overtime	103,132	151,069	157,204	122,608	74,369	160,325	165,000	165,000	260,558	63%
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	89,396	11%
Workers' Compensation	-	-	-	54,180	45,527	50,260	53,979	53,979	52,710	5%
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	355,602	1%
Group, Life & Disability Insurance	-	-	-	11,080	15,995	17,964	16,532	16,532	17,115	-5%
Communications	-	-	-	-	4,827	5,652	3,400	3,400	4,026	-29%
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	10,556	-30%
Highway: Credit Card Fees	-	-	-	-	-	-	-	-	-	n/a
Highway: Rentals	-	-	-	-	-	-	600	600	350	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	267	-83%
Highway: Maint. & Repairs: Mach. & Equi	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	75,752	16%
Highway: Tires, Batteries & Accessories	11,003	21,313	10,985	12,249	16,888	18,642	24,000	24,000	21,326	14%
Highway: Repair Parts	22,193	27,532	33,039	39,291	49,687	43,912	35,000	35,000	30,184	-31%
Highway: Contracted Maint. & Repairs	3,960	4,942	6,435	3,142	19,668	24,066	5,800	5,800	7,456	-69%
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	398,793	439%
Snow & Ice: Contractual Services	-	7,800	11,440	6,265	75	2,932	5,000	5,000	37,967	1195%
Snow & Ice: Maint. & Repair	4,058	4,833	2,602	13,610	4,628	5,608	4,500	5,184	24,049	329%
Traffic Signal: Lighting	13,139	14,328	15,142	15,301	13,687	13,202	14,500	14,500	15,081	14%
Traffic Signal: Operating Supplies	24,664	15,007	16,799	26,840	54,586	20,383	10,000	10,000	9,190	-55%
Traffic Signal: Maint. & Repair	40,011	20,949	14,983	27,765	92,300	46,078	91,500	91,500	48,922	6%
Street Lighting	177,587	164,562	186,209	206,072	210,223	172,624	180,000	180,000	183,695	6%
Street Lighting: Maint. & Repairs	33,035	48,428	39,071	34,458	40,171	63,731	91,500	91,500	69,063	8%
Curb & Sidewalks: Operating Supplies	7,171	6,448	-	2,358	3,228	8,622	4,000	4,000	4,000	-54%
Drainage: Operating Supplies	11,654	11,439	-	5,604	6,629	5,676	6,500	6,500	5,187	-9%
Road Maintenance: Operating Supplies	15,156	4,404	-	8,406	10,514	11,677	10,000	10,000	10,403	-11%
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	\$ 2,930,194	
\$ Δ	\$ (380,891)	\$ 83,343	\$ (97,157)	\$ 826,492	\$ (54,412)	\$ 155,382	\$ (210,199)	\$ (119,905)	\$ 260,897	
% Δ	-18%	5%	-5%	47%	-2%	6%	-8%	-4%	10%	

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	191,088	-7%
Overtime	1,772	1,448	339	360	180	973	700	700	521	-46%
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	14,881	-2%
Workers' Compensation	-	-	-	8,429	10,430	11,655	10,164	10,164	10,626	-9%
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	68,599	13%
Group, Life & Disability Insurance	-	-	-	1,993	2,101	2,186	2,787	2,787	2,946	35%
Communications	-	-	-	-	306	400	300	300	340	-15%
Uniforms	-	7,509	4,502	5,185	5,215	5,478	5,300	5,300	5,608	2%
Operating Supplies	20,635	16,797	15,345	11,508	12,055	12,009	12,000	12,000	11,753	-2%
Gas, Oil, Lubricants	-	-	-	2,943	5,047	3,551	4,924	4,924	3,517	-1%
TOTAL TOOLS & MACHINERY	\$ 245,657	\$ 223,697	\$ 207,448	\$ 326,633	\$ 352,595	\$ 368,449	\$ 362,545	\$ 362,545	\$ 364,291	
\$ Δ	\$ (192,156)	\$ (21,960)	\$ (16,249)	\$ 119,185	\$ 25,962	\$ 15,853	\$ (5,904)	\$ (5,904)	\$ (4,158)	
% 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	196,923	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	14,865	-1%
Workers' Compensation	-	-	-	1,940	2,751	4,901	9,382	9,382	9,181	87%
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	57,456	9%
Group, Life & Disability Insurance	-	-	-	2,111	2,339	2,536	2,408	2,408	2,252	-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	1,258	3%
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	-	-	-	-100%
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	\$ 327,239	
\$ Δ	\$ (33,536)	\$ (15,742)	\$ (19,638)	\$ 64,593	\$ 70,587	\$ (4,709)	\$ (24,422)	\$ (24,422)	\$ (20,491)	
% 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	856,538	5%
Seasonal Wages	-	-	-	-	-	-	-	-	-	n/a
Overtime	7,108	5,592	4,172	3,334	8,969	6,253	6,000	6,000	6,549	5%
Longevity	16,596	18,275	20,700	22,163	23,067	24,240	26,830	26,830	33,922	40%
Sick Pay Bonus	-	-	-	2,975	2,268	1,197	2,800	2,800	1,070	-11%
Medical Exp. Reimbursements	-	-	-	1,000	1,130	1,090	1,390	1,390	5,748	427%
Social Security Taxes	-	-	-	64,974	61,108	61,063	69,993	69,993	62,425	2%
Workers' Compensation	-	-	-	44,561	42,788	45,601	50,202	50,202	49,071	8%
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	309,748	0%
Group, Life & Disability Insurance	-	-	-	11,796	11,873	14,922	17,249	17,249	18,208	22%
Utilities	42,292	47,192	49,327	45,883	32,584	35,741	35,000	35,000	35,222	-1%
Communications	-	833	787	794	832	1,632	1,500	1,500	1,655	1%
Uniforms	-	496	423	807	-	-	1,000	1,000	1,581	n/a
Operating Supplies	107,300	97,467	95,859	76,055	51,729	50,700	50,000	50,000	45,832	-10%
Professional Development	1,293	510	755	760	680	1,905	2,800	2,800	-	-100%
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	3,451	-67%
Minor Equipment	-	-	-	-	-	-	-	-	-	n/a
Maint. & Repairs: Bldgs & Fixtures	12,519	6,603	3,962	6,755	18,240	11,610	15,000	15,000	7,169	-38%
Maint. & Repairs: Mach. & Equip.	20,350	26,762	21,876	23,999	14,261	12,410	16,000	16,000	17,497	41%
Gas, Oil & Lubricants	13,341	13,514	12,892	42,477	36,261	36,933	39,370	39,370	39,926	8%
Tires, Batteries & Accessories	2,107	4,676	4,278	5,531	8,372	2,652	5,000	5,000	5,272	99%
Repair Parts	13,756	18,059	17,159	12,420	16,377	11,064	13,000	13,000	11,817	7%
Contracted Maint. & Repairs	4,648	17,511	16,551	736	14,113	3,285	10,000	10,000	9,544	191%
Mier-Machinery & Equipment	4,027	3,915	3,709	2,068	299	4,310	2,500	2,500	1,456	-66%
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	\$ 1,762,399	
\$ Δ	\$ 14,043	\$ 59,410	\$ (19,924)	\$ 515,489	\$ (59,958)	\$ 2,963	\$ 147,345	\$ 147,345	\$ 117,439	
% Δ	1%	5%	-2%	43%	-4%	0%	9%	9%	7%	
SHADE TREES										
Operating Supplies	23,102	13,057	8,988	33,687	34,165	-	2,000	2,000	1,169	n/a
Trees: Chanticleer Tree Program	-	-	2,985	2,625	2,950	9,410	-	-	600	-94%
Contractual Services	-	-	-	-	-	78,824	80,000	80,950	80,050	2%
TOTAL SHADE TREES	\$ 23,102	\$ 13,057	\$ 11,973	\$ 36,312	\$ 37,115	\$ 88,233	\$ 82,000	\$ 82,950	\$ 81,819	
\$ Δ	\$ 8,064	\$ (10,045)	\$ (1,084)	\$ 24,339	\$ 803	\$ 51,118	\$ (6,233)	\$ (5,283)	\$ (6,414)	
% Δ	54%	-43%	-8%	203%	2%	138%	-7%	-6%	-7%	

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	758	26%
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	31,310	-4%
Credit Card Fees	-	-	-	-	-	-	-	-	3,385	n/a
Rentals	29,951	15,114	41,816	36,515	72,954	102,154	120,800	120,800	92,155	-10%
Contractual Services	219,124	190,200	199,817	190,926	161,968	202,598	194,000	194,000	212,664	5%
TOTAL RECREATION PROGRAMS	\$ 422,409	\$ 366,532	\$ 355,887	\$ 325,945	\$ 335,785	\$ 408,166	\$ 437,838	\$ 437,838	\$ 432,126	
\$ Δ	\$ 12,265	\$ (55,877)	\$ (10,645)	\$ (29,943)	\$ 9,840	\$ 72,381	\$ 29,672	\$ 29,672	\$ 23,960	
% Δ	3%	-13%	-3%	-8%	3%	22%	7%	7%	6%	
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	13,337	4%
Communications	-	1,905	2,100	2,125	732	707	2,200	2,200	1,501	112%
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	-	-	-	-	-	-	-	-	35	n/a
Contractual Services	212	28,330	48,675	30,348	9,045	6,858	10,000	10,000	5,528	-19%
Maint. & Repair: Bldgs & Fixtures	-	130	4,139	1,935	5,325	6,170	5,000	5,000	2,769	-55%
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	\$ 27,073	
\$ Δ	\$ 212	\$ 64,719	\$ 14,314	\$ (25,345)	\$ (17,543)	\$ (7,758)	\$ 10,101	\$ 10,101	\$ (1,526)	
% Δ	n/a	30497%	22%	-32%	-33%	-21%	35%	35%	-5%	

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	16,792	29%
TOTAL LIBRARY	\$ 815,650	\$ 815,650	\$ 815,650	\$ 753,297	\$ 818,443	\$ 849,024	\$ 867,691	\$ 867,691	\$ 873,735	
\$ Δ	\$ 23,757	\$ -	\$ -	\$ (62,353)	\$ 65,146	\$ 30,581	\$ 18,667	\$ 18,667	\$ 24,711	
% 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	345,031	-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	62,196	-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	1,817,256	13%
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	\$ 3,810,043	
\$ Δ	\$ 3,704,394	\$ 232,687	\$ (156,411)	\$ (2,734,962)	\$ (7,521)	\$ 1,280,156	\$ 638,056	\$ 638,056	\$ 458,358	
% Δ	358%	5%	-3%	-57%	0%	62%	19%	19%	14%	
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	-	-100%
Capital Improvement (Prog. Funding)	-	25,000	-	-	-	-	1,218,310	1,218,310	-	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	\$ 2,957,011	
\$ Δ	\$ (2,768,848)	\$ (358,103)	\$ 3,179,026	\$ (1,097,692)	\$ 1,197,965	\$ 2,536,057	\$ (2,922,510)	\$ (2,922,510)	\$ (4,440,820)	
% Δ	-59%	-18%	201%	-23%	33%	52%	-40%	-40%	-60%	
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	\$ 30,957,661	
\$ 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)	\$ (1,992,336)	
% Δ	-6%	-7%	7%	9%	6%	16%	-4%	-3%	-6%	
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	31,657,988	-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	30,957,661	-6%
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	\$ 8,796,909	9%
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)	\$ 700,327	
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	\$ 3,657,338	

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

Account Description	January	February	March	April	May		2014	% of	Year-to-Date Budget	Year to Date Variance	Full Year Variance
	Actual	Actual	Actual	Actual	Estimated	Actual	YTD	Budget			
REAL ESTATE TAXES											
Current Year - Discount	(172)	(49,746)	(142,265)	(22,861)	-	(101)	(215,145)	100%	(209,668)	(5,477) ❌	(5,477)
Current Year - Face	8,582	2,487,273	7,113,158	1,274,074	323,405	327,105	11,210,192	95%	10,678,572	531,620 ❌	(37,380)
Current Year - Penalties	-	-	-	-	-	-	-	0%	-	-	-
Prior Year	76,246	12,808	-	-	-	-	89,055	100%	89,901	(846) ❌	(846)
Delinquent	3,824	472	-	6,866	4,208	9,750	20,912	21%	19,499	1,413 ✅	1,412
Interim	2,827	1,038	1,284	-	9,025	13,304	18,453	31%	21,368	(2,915) ❌	(2,915)
TOTAL REAL ESTATE TAXES	\$ 91,307	\$ 2,451,846	\$ 6,972,177	\$ 1,258,079	\$ 336,638	\$ 350,057	\$ 11,123,467	94%	\$ 10,599,672	\$ 523,795	\$ (45,206)
	1%	21%	59%	11%	3%	3%	94%				
LOCAL ENABLING TAXES											
Realty Transfer Tax	181,571	160,126	49,983	120,933	107,425	90,241	602,854	28%	559,766	43,088 ✅	43,089
Mercantile Tax	5,495	151	30,959	234,676	1,108,177	955,941	1,227,222	89%	1,300,405	(73,183) ❌	(73,182)
Local Services Tax	26,263	168,079	48,341	21,906	117,329	141,632	406,222	41%	397,299	8,923 ✅	8,923
Amusement Tax	188	-	89	143	1,618	1,132	1,552	4%	2,199	(647) ❌	(647)
Business Privilege Tax	377,647	7,370	767,709	1,721,213	6,897,054	4,720,248	7,594,185	97%	7,902,858	(308,673) ❌	(308,673)
Mercantile - Audit	-	-	-	-	4,167	-	-	0%	20,835	(20,835) ❌	(20,831)
Business Privilege - Audit	68,049	18,717	30,113	6,750	65,940	5,908	129,538	46%	96,611	32,927 ✅	32,928
Attorney Fee Reimbursements	-	-	1,367	482	266	492	2,341	51%	2,722	(381) ❌	(382)
TOTAL LOCAL ENABLING TAXES	\$ 659,213	\$ 354,443	\$ 928,562	\$ 2,106,103	\$ 8,301,976	\$ 5,915,594	\$ 9,963,916	78%	\$ 10,282,695	\$ (318,779)	\$ (318,773)
	5%	3%	7%	16%	64%	45%	76%				
LICENSE & PERMITS											
Contractor License Revenue	3,248	1,800	4,080	4,000	2,599	3,900	17,028	52%	14,280	2,748 ✅	2,749
Plan Review Fees	1,134	1,120	2,525	2,830	1,908	4,080	11,689	51%	5,969	5,720 ✅	5,720
Zoning	398	225	300	1,725	1,351	1,400	4,048	42%	5,295	(1,247) ❌	(1,248)
Beverage	-	9,300	-	-	-	-	9,300	100%	10,000	(700) ❌	(700)
UCC Act 45 Transfer	456	388	712	(1,136)	4,201	1,244	1,664	-32%	15,792	(14,128) ❌	(14,127)
Building - Regular / Predictible	26,965	31,354	68,655	110,690	89,890	262,821	500,485	53%	213,722	286,763 ✅	286,763
Mechanical	1,445	2,003	5,423	4,959	6,998	15,830	29,659	48%	23,148	6,511 ✅	6,512
Street Opening	-	-	-	-	796	-	-	0%	2,439	(2,439) ❌	(2,439)
Subdivision Fees	1,550	3,200	1,550	12,800	2,027	6,700	25,800	60%	3,773	22,027 ✅	22,028
Public Works & Engineering Fees	13,128	22,019	19,275	17,365	7,179	18,435	90,222	40%	92,238	(2,016) ❌	(2,016)
Professional Services Reimbursement	-	76,638	37,124	110,321	-	57,707	281,789	62%	17,468	264,321 ✅	264,321
Housing	900	480	3,920	660	51,478	1,260	7,220	6%	52,371	(45,151) ❌	(45,150)
Health	25,806	3,250	1,800	2,275	9,098	7,950	41,081	55%	33,174	7,907 ✅	7,908
Burning	-	-	-	50	72	150	200	34%	216	(16) ❌	(18)
Plumbing	3,797	2,594	5,901	9,410	6,505	12,382	34,084	50%	25,325	8,759 ✅	8,759
Electrical	2,712	4,390	9,606	10,681	25,188	21,435	48,824	38%	61,632	(12,808) ❌	(12,810)
DRB & ZHB Fees	-	(495)	-	-	-	-	(495)	100%	-	(495) ❌	(495)
HARB	149	50	-	-	35	50	249	25%	458	(209) ❌	(210)
DRB	400	1,300	800	2,200	1,550	1,000	5,700	50%	9,290	(3,590) ❌	(3,590)
Sewage Enforcement Fees	-	-	1,850	750	317	750	3,350	64%	1,099	2,251 ✅	2,252
ZHB - Residential	-	-	1,100	550	826	1,100	2,750	46%	3,322	(572) ❌	(573)
ZHB - Non-Residential	400	-	400	900	-	2,700	4,400	49%	966	3,434 ✅	3,435
Cable TV Franchise Fees	95,177	74,780	-	97,726	79,038	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	5,606	5,650	23,030	43%	23,969	(939) ❌	(940)
Building - One Time/ Large	-	-	-	-	-	-	-	n/a	-	-	-
TOTAL LICENSE & PERMITS	\$ 180,064	\$ 237,995	\$ 169,770	\$ 395,385	\$ 296,662	\$ 498,822	\$ 1,482,036	49%	\$ 999,437	\$ 482,599	\$ 482,600
	7%	9%	7%	16%	12%	20%	59%				

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

Account Description	January	February	March	April	May		2014 YTD	% of Budget	Year-to-Date Budget	Year to Date Variance	Full Year Variance
	Actual	Actual	Actual	Actual	Estimated	Actual					
FINES & COSTS											
Police	39,387	24,940	40,557	49,015	56,115	51,178	205,077	41%	201,846	3,231	3,232
District Justice	13,208	16,824	13,669	19,618	22,617	20,503	83,823	38%	102,409	(18,586)	(18,587)
TOTAL FINES & COSTS	\$ 52,595	\$ 41,764	\$ 54,227	\$ 68,633	\$ 78,732	\$ 71,681	\$ 288,900	40%	\$ 304,255	\$ (15,355)	\$ (15,355)
	7%	6%	7%	9%	11%	10%	39%				
INTEREST & RENTS											
Interest Earnings	4,556	7,555	5,141	5,832	1,980	5,917	29,000	38%	18,485	10,515	10,516
Property & Equipment	4,663	25,638	7,763	11,433	7,803	11,443	60,940	44%	58,622	2,318	2,318
TOTAL INTEREST & RENTS	\$ 9,219	\$ 33,193	\$ 12,904	\$ 17,265	\$ 9,783	\$ 17,359	\$ 89,941	42%	\$ 77,107	\$ 12,834	\$ 12,835
	5%	17%	6%	9%	5%	9%	45%				
GRANTS & GIFTS											
Payments In Lieu of Taxes	-	-	-	-	-	-	-	0%	46,602	(46,602)	(46,602)
Public Utility Realty Tax	-	-	-	-	-	-	-	0%	-	-	-
Federal, State & County	-	-	-	1,600	1,616	2,653	4,253	7%	2,787	1,466	(40,620)
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	-	2,518	-	3,803	43%	5,357	(1,554)	(1,554)
TOTAL GRANTS & GIFTS	\$ -	\$ 36,720	\$ 3,803	\$ 1,600	\$ 4,134	\$ 2,653	\$ 44,776	3%	\$ 54,746	\$ (9,970)	\$ (52,056)
	0%	3%	0%	0%	0%	0%	3%				
DEPARTMENT EARNINGS											
Parking Meters - Kiosks	28,972	32,339	35,448	38,402	36,022	36,814	171,975	41%	164,806	7,169	7,170
Parking Meters - Church	2,946	(2,932)	4,406	4,731	4,457	4,260	13,411	44%	8,542	4,869	4,869
Alarm System Fees	997	1,000	1,100	2,400	661	2,100	7,597	59%	3,302	4,295	4,294
Police Extra Duty	8,262	27,127	6,580	17,550	29,152	12,824	72,343	24%	115,124	(42,781)	(42,781)
Recreation Fees	24,796	42,776	84,379	46,484	84,831	54,801	253,236	50%	219,632	33,604	33,604
Prepaid Parking	19,333	1,680	3,215	1,965	4,691	1,325	27,518	71%	9,515	18,003	18,004
Meter Bags	2,000	-	150	40	-	-	2,190	70%	940	1,250	1,251
Police Parking Permit	4,128	985	775	175	47	250	6,313	88%	1,632	4,681	4,682
Rear Door Trash Fee	89,190	7,500	2,340	840	703	735	100,605	98%	108,457	(7,852)	(7,852)
Refuse Collection Fee	1,930	745	1,750	2,925	3,928	3,340	10,690	35%	11,957	(1,267)	(1,264)
Sulpizio Gym Fees	1,524	900	6,930	2,390	7,034	1,395	13,139	53%	27,224	(14,085)	(14,085)
Police Service Fees	4,051	2,340	2,835	3,827	2,879	3,955	17,008	48%	10,518	6,490	6,491
Police Live Scan Fees	99	931	874	2,869	-	-	4,772	32%	5,025	(253)	(253)
Recreation Sponsorship/ Adv. Rev.	500	980	2,750	15,900	-	2,000	22,130	23%	-	22,130	22,130
Kiosk Advertising	-	-	-	-	-	-	-	n/a	-	-	-
TOTAL DEPARTMENT EARNINGS	\$ 188,729	\$ 116,370	\$ 153,533	\$ 140,497	\$ 174,405	\$ 123,799	\$ 722,927	45%	\$ 686,674	\$ 36,253	\$ 36,260
	12%	7%	10%	9%	11%	8%	46%				

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

Account Description	January	February	March	April	May		2014	% of	Year-to-Date Budget	Year to Date Variance	Full Year Variance
	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	(1,266)	100%	-	(1,266)	(1,266)
Miscellaneous	961	508	3,208	574	221	4,591	9,842	20%	4,817	5,025	5,026
Premium Payments	11,238	5,844	17,457	11,650	10,395	11,746	57,935	45%	50,335	7,600	7,599
Advertising & Sponsorship Fees	-	-	-	-	-	-	-	0%	11,279	(11,279)	(47,429)
Cash Over / Short	9	0	(3,505)	(576)	-	2,780	(1,292)	100%	-	(1,292)	(1,292)
Sale of Recycled Materials	325	859	557	2,091	9,586	2,167	5,999	32%	22,376	(16,377)	(16,379)
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	\$ 20,202	\$ (22,163)	\$ 137,565	56%	\$ 158,807	\$ (21,242)	\$ (57,394)
	3%	17%	7%	27%	7%	-7%	46%				
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				
GRAND TOTAL: GENERAL FUND RE	\$ 1,189,333	\$ 3,323,466	\$ 8,314,746	\$ 4,068,178	\$ 9,222,532	\$ 6,957,803	\$ 23,853,526	75%	\$ 23,163,393	\$ 690,133	\$ 42,909
	4%	11%	26%	13%	29%	22%	75%				

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

Account Description	January	February	March	April	May		2014	% of	Year-to-Date Budget	Year to Date Variance	Full Year Variance
	Actual	Actual	Actual	Actual	Estimated	Actual	YTD	Budget			
POLICE											
Salaries	438,172	296,216	283,441	298,105	310,781	308,022	1,623,957	40%	1,709,295	85,338	(70,054)
PT Meter Enforcement Salaries	5,265	3,072	4,006	4,396	4,274	4,735	21,475	39%	23,508	2,033	(102)
Overtime	19,778	16,241	15,274	17,330	11,154	14,589	83,212	48%	61,347	(21,865)	(27,444)
Longevity	-	-	20,300	160,624	-	-	180,924	51%	173,358	(7,566)	(7,566)
Sick Pay Bonus	455	-	-	-	-	-	455	100%	385	(70)	(70)
Medical Exp. Reimbursements	3,200	-	-	-	-	-	3,200	100%	4,100	900	900
Extra Duty	12,172	10,220	10,755	4,932	18,593	10,874	48,953	26%	58,266	9,313	12,310
Court Time	1,207	349	928	1,437	654	966	4,888	58%	3,642	(1,246)	1,750
Crossing Guard	7,638	7,189	9,686	9,869	11,892	10,326	44,707	45%	55,942	11,235	11,234
Social Security Taxes	37,008	24,880	25,369	37,202	27,488	25,919	150,379	41%	151,184	805	(12,940)
Workers' Compensation	-	-	97,468	-	-	-	97,468	48%	103,344	5,876	5,877
Unemployment	-	-	-	-	-	-	-	n/a	-	-	-
Pension Allocation	-	-	-	-	-	-	-	0%	-	-	-
Medical Insurance Premiums	86,768	86,768	98,555	92,662	105,561	95,388	460,141	38%	527,805	67,664	67,667
Group, Life & Disability Insurance	2,369	2,171	6,838	3,322	3,725	2,816	17,515	35%	17,587	72	73
OPEB Allocation	-	-	-	-	-	-	-	0%	-	-	-
Communications	983	1,282	1,462	1,169	889	1,144	6,040	46%	4,814	(1,226)	(1,225)
Uniforms	1,725	-	1,954	7,265	6,494	1,763	12,708	33%	36,463	23,755	23,755
Office Supplies	-	-	-	-	-	-	-	0%	239	239	239
Emergency Management Materials	-	-	-	-	-	-	-	0%	666	666	666
Postage	-	363	393	-	103	-	756	34%	941	185	185
Operating Supplies	2,786	759	5,106	1,733	3,879	6,269	16,652	43%	13,217	(3,435)	(3,436)
Training Supplies	-	-	-	-	208	649	649	31%	1,040	391	395
Credit Card Fees	-	354	276	326	-	303	1,260	100%	-	(1,260)	(1,260)
Rentals	-	-	-	-	-	-	-	n/a	-	-	-
Professional Development	-	2,727	-	922	1,512	664	4,313	36%	3,157	(1,156)	(1,157)
Dues & Subscriptions	-	-	-	-	577	-	-	0%	1,813	1,813	1,812
Contractual Services	1,951	10,935	8,788	9,862	4,567	9,114	40,649	69%	24,350	(16,299)	(16,300)
Legal Services - General	-	-	-	-	16,000	-	-	n/a	16,000	16,000	16,000
Contractual Services - Animal Control	-	150	2,697	-	-	-	2,847	69%	1,215	(1,632)	(1,632)
P.A.L. Programming	-	-	-	-	34	3,701	3,701	100%	491	(3,210)	(3,211)
Minor Office Equipment	7	6	1,967	4	-	534	2,518	58%	713	(1,805)	(1,805)
Maint. & Repair: Parking Meters	-	-	-	-	-	705	705	34%	1,209	504	504
Maint. & Repair: Comm. Equip.	113	-	-	230	-	134	477	20%	582	105	105
Gas, Oil & Lubricants	12,145	10,313	6,972	9,478	12,111	4,753	43,660	49%	46,173	2,513	2,513
Tires, Batteries & Accessories	186	-	-	1,197	-	954	2,337	22%	1,535	(802)	(804)
Repair Parts	-	1,956	825	753	-	604	4,138	28%	7,467	3,329	3,328
Contracted Maint. & Repairs	-	(2,713)	1,710	440	-	43	(520)	-7%	1,602	2,122	2,122
TOTAL POLICE	\$ 633,927	\$ 473,239	\$ 604,771	\$ 663,259	\$ 540,496	\$ 504,969	\$ 2,880,164	33%	\$ 3,053,450	\$ 173,285	\$ 2,428
% Δ	7%	5%	7%	8%	6%	6%	33%				
FIRE											
Radnor Fire: Insurance (Liability & WC)	-	-	9,160	-	-	23,610	32,770	45%	17,602	(15,168)	(15,169)
Radnor Fire: Rentals (Hydrant Water)	34,834	-	-	34,834	-	-	69,668	50%	71,149	1,481	1,480
VMSC Contributions (Capital & Ops)	-	-	-	-	-	-	-	n/a	-	-	-
Bryn Mawr Fire Co. Contrib. (Operations)	25,633	-	-	25,633	-	-	51,266	66%	26,266	(25,000)	(25,001)
Broomall Fire Co. Contrib. (Operations)	-	-	6,663	-	-	-	6,663	100%	6,663	-	-
Radnor Fire: Contrib. (Capital and Ops)	23,870	-	-	23,870	-	-	47,741	50%	99,240	51,500	1
Volunteer Fire Relief Aid (State)	-	-	-	-	-	-	-	0%	-	-	-
Radnor Fire: Gas, Oil & Lubricants	3,674	1,807	2,962	1,889	2,900	1,079	11,411	45%	13,212	1,801	1,802
TOTAL FIRE	\$ 88,011	\$ 1,807	\$ 18,786	\$ 86,226	\$ 2,900	\$ 24,689	\$ 219,518	29%	\$ 234,132	\$ 14,614	\$ (36,887)
% Δ	12%	0%	3%	12%	0%	3%	30%				

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

Account Description	January	February	March	April	May		2014 YTD	% of Budget	Year-to-Date Budget	Year to Date Variance	Full Year Variance
	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%	3%				
% Δ											
TRANSFER TO OTHER FUNDS											
Sewer Fund	-	-	-	-	-	-	-	n/a	-	-	✓
Liquid Fuels Fund	-	-	-	-	-	-	-	n/a	-	-	✓
Capital Improvement	-	-	-	-	-	-	-	n/a	-	-	✓
Capital Improvement (Prog. Funding)	-	-	-	-	-	-	-	n/a	-	-	✓
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	-	-	-	-	-	-	-	0%	-	-	✓
TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -	\$ -	\$ 1,518,310
\$ Δ	0%	0%	0%	0%	0%	0%	0%				
% Δ											
GRAND TOTAL GENERAL FUND	\$ 2,327,475	\$ 1,866,977	\$ 1,960,737	\$ 2,044,170	\$ 1,713,714	\$ 1,651,620	\$ 9,850,980	32%	\$ 9,740,520	\$ (110,460)	\$ 917,606
\$ Δ	7%	6%	6%	6%	5%	5%	31%		31%		
% Δ											
FUND BALANCE											
Beginning Fund Balance, January 1	\$ 8,096,582	\$ 6,958,439	\$ 8,414,928	\$ 14,768,938	\$ 14,010,637	\$ 16,792,946	\$ 8,096,582		\$ 8,096,582	\$ 8,096,582	\$ 8,096,582
Revenues	1,189,333	3,323,466	8,314,746	4,068,178	9,222,532	6,957,803	23,853,526		690,133	42,909	42,909
Expenditures	2,327,475	1,866,977	1,960,737	2,044,170	1,713,714	1,651,620	9,850,980		(110,460)	917,606	917,606
Accrual / Misc Adjustments	-	-	-	-	-	-	-				
ENDING FUND BALANCE, December 31	\$ 6,958,439	\$ 8,414,928	\$ 14,768,938	\$ 16,792,946	\$ 21,519,455	\$ 22,099,128	\$ 22,099,128		\$ 8,897,175	\$ 7,221,885	\$ 7,221,885
Increase / (Decrease) In Fund Balance	\$ (1,138,143)	\$ 1,456,489	\$ 6,354,009	\$ 2,024,008	\$ 7,508,818	\$ 5,306,182	\$ 14,002,546		\$ 800,593	\$ (874,697)	\$ (874,697)
Increase / (Decrease) In Fund Balance (net of Transfer)	\$ (1,138,143)	\$ 1,456,489	\$ 6,354,009	\$ 2,024,008	\$ 7,508,818	\$ 5,306,182	\$ 14,002,546		\$ 579,673	\$ (557,796)	\$ (557,796)

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	15,820	18%
TOTAL INTEREST & RENTS	\$ 43,655	\$ 17,304	\$ 5,718	\$ 5,531	\$ 13,407	\$ 14,336	\$ 12,000	\$ 12,000	\$ 15,820	
\$ Δ	\$ (69,384)	\$ (26,351)	\$ (11,586)	\$ (187)	\$ 7,876	\$ 929	\$ (1,407)	\$ (1,407)	\$ 2,414	
% Δ	-61%	-60%	-67%	-3%	142%	17%	-10%	-10%	18%	
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	4,886,448	-1%
Rent - Current Year Penalties	38,070	53,897	36,078	33,963	31,193	42,132	39,116	39,116	33,798	8%
Rent - Prior Years	163,596	57,999	43,034	57,928	84,550	86,989	64,498	64,498	114,754	36%
Connection Fees	17,508	14,450	2,550	9,067	2,568	11,092	7,496	7,496	16,355	537%
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	\$ 5,062,670	
\$ Δ	\$ 411,067	\$ 3,388	\$ (556,074)	\$ 398,829	\$ 25,760	\$ (43,542)	\$ 265,563	\$ 265,563	\$ (13,098)	
% 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	25,581	31%
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	\$ 25,580	
\$ Δ	\$ 403,699	\$ (1,318,072)	\$ (1,185)	\$ 8,232	\$ (3,776)	\$ (3,310)	\$ (1,415)	\$ (1,415)	\$ 6,061	
% Δ	43%	-99%	-7%	55%	-16%	-14%	-7%	-7%	31%	
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	\$ 5,104,071	
\$ Δ	\$ 1,161,160	\$ (1,756,813)	\$ (568,845)	\$ 406,874	\$ 29,860	\$ (45,922)	\$ 262,741	\$ 262,741	\$ (4,623)	
% 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	266,242	3%
Overtime	28,874	24,557	17,959	16,555	8,914	16,830	20,000	20,000	21,851	145%
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	22,625	5%
Workers' Compensation	-	-	-	11,906	8,880	9,911	15,660	15,660	15,258	72%
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	100,586	5%
Group, Life & Disability Insurance	-	-	-	2,537	3,605	3,977	4,669	4,669	4,801	33%
Utilities	20,435	19,748	19,862	17,134	19,287	18,499	20,000	20,000	20,353	6%
Communications	-	3,190	3,356	3,117	1,547	2,719	2,000	2,000	2,548	65%
Uniforms	-	110	90	417	-	-	200	200	594	n/a
Operating Supplies	24,115	28,093	19,651	27,148	28,152	42,750	31,000	31,000	26,754	-5%
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	39,523	157%
Maint. & Repair: Mach. & Equipment	8,215	15	244	1,281	2,232	46,903	48,000	83,364	39,069	1650%
Maint. & Repair: Sewers	113,281	112,384	28,321	99,377	15,922	5,095	200,000	200,000	226,418	1322%
Gas, Oil & Lubricants	19,616	13,949	14,564	16,839	14,975	13,576	14,698	14,698	17,354	16%
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	9,943	245%
Contracted Maint. & Repairs	2,180	378	150	1,241	11,806	8,376	76,000	76,000	16,428	39%
Capital Improvements	-	-	-	129,935	221,344	621,724	847,000	898,705	717,490	224%
TOTAL SEWER OPERATIONS	\$ 691,794	\$ 661,727	\$ 451,586	\$ 860,012	\$ 896,412	\$ 1,386,213	\$ 1,880,174	\$ 1,969,421	\$ 1,738,565	
\$ Δ	\$ (342,706)	\$ (30,067)	\$ (210,141)	\$ 816,575	\$ 36,400	\$ 489,802	\$ 983,762	\$ 1,073,009	\$ 842,154	
% Δ	-33%	-4%	-32%	181%	4%	57%	110%	120%	94%	
SEWER ADMINISTRATION										
Salaries	363,116	97,314	-	-	47,627	50,718	52,114	52,114	53,351	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	3,839	4%
Workers' Compensation	-	-	-	-	4,319	4,214	445	445	498	-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	17,196	14%
Group, Life & Disability Insurance	-	-	-	-	-	-	452	452	266	n/a
Office Supplies	11,375	7,442	5,655	5,785	6,135	6,081	2,600	2,600	5,574	-9%
Postage	-	57	3,055	3,138	3,130	3,911	3,800	3,800	4,167	33%
Credit Card Fees	-	-	-	-	-	-	-	-	8,343	n/a
Advertising & Printing	5,585	-	-	-	-	-	1,500	1,500	875	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	26,723	20%
Legal Services - General	-	2,583	10,293	7,774	12,421	12,878	16,000	16,000	9,372	-25%
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	\$ 143,029	
\$ Δ	\$ (46,175)	\$ (269,414)	\$ (111,709)	\$ 27,028	\$ 106,449	\$ (13,773)	\$ (13,170)	\$ (13,170)	\$ (3,151)	
% Δ	-10%	-64%	-73%	64%	268%	-35%	-9%	-9%	-2%	

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	3,427,751	-1%
TOTAL RHM SEWER AUTHORITY RENTAL	\$ 3,286,434	\$ 3,039,311	\$ 2,925,890	\$ 3,187,345	\$ 3,456,973	\$ 3,340,685	\$ 3,375,941	\$ 3,375,941	\$ 3,427,751	
\$ Δ	\$ 213,195	\$ (247,123)	\$ (113,421)	\$ 3,187,345	\$ 269,628	\$ (116,288)	\$ (81,032)	\$ (81,032)	\$ (29,222)	
% Δ	7%	-8%	-4%	109%	8%	-4%	-2%	-2%	-1%	
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 FUND	\$ 6,162,962	\$ 4,475,825	\$ 4,160,613	\$ 4,595,973	\$ 4,925,965	\$ 5,255,715	\$ 5,757,674	\$ 5,846,921	\$ 5,683,417	
\$ Δ	\$ 6,162,962	\$ (1,687,137)	\$ (315,213)	\$ 435,360	\$ 329,992	\$ 329,750	\$ 831,709	\$ 920,956	\$ 757,452	

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
% Δ		n/a	-27%	-7%	10%	7%	7%	17%	19%	15%
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	5,104,071	0%
Expenditures	6,162,962	4,475,825	4,160,613	4,595,973	4,925,965	5,255,715	5,757,674	5,757,674	5,683,417	15%
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	\$ 1,878,269	\$ 1,685,162	-31%
Increase / (Decrease) In Fund Balance	\$ 697,859	\$ 790,378	\$ 435,584	\$ 464,643	\$ 170,183	\$ (194,303)	\$ (386,239)	\$ (386,239)	\$ (579,346)	\$ (210,796)

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

Account Description	January	February	March	April	May		2014 YTD	% of Budget	Year-to-Date Budget	Year to Date Variance	Full Year Variance
	Actual	Actual	Actual	Actual	Estimated	Actual					
EMPLOYEE BENEFITS											
Social Security Taxes	-	-	-	-	-	-	-	n/a	-	-	-
Sick Pay Bonus	-	-	-	-	-	-	-	n/a	-	-	-
TOTAL EMPLOYEE BENEFITS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	n/a	\$ -	\$ -	\$ -
\$ Δ	n/a	n/a	n/a	n/a	n/a	n/a	n/a				
% Δ											
INSURANCE											
Workers' Compensation	-	-	-	-	-	-	-	n/a	-	-	-
Liability, Auto, Prop, Etc Insurance	669	-	-	467	-	4,386	5,522	n/a	-	(5,522)	(5,522)
Group Life & Disability	-	-	-	-	-	-	-	n/a	-	-	-
Medical Insurance Premiums	-	-	-	-	-	-	-	n/a	-	-	-
TOTAL INSURANCE	\$ 669	\$ -	\$ -	\$ 467	\$ -	\$ 4,386	\$ 5,522	n/a	\$ -	\$ (5,522)	\$ (5,522)
\$ Δ	12%	0%	0%	8%	0%	79%	100%				
% Δ											
OTHER											
Prior Year Refunds	-	-	-	-	-	-	-	n/a	-	-	-
TOTAL OTHER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	n/a	\$ -	\$ -	\$ -
\$ Δ	n/a	n/a	n/a	n/a	n/a	n/a	n/a				
% Δ											
RHM SEWER AUTHORITY RENTAL											
Rentals	-	-	974,084	21,555	-	-	995,639	29%	943,829	(51,810)	(51,810)
TOTAL RHM SEWER AUTHORITY RI	\$ -	\$ -	\$ 974,084	\$ 21,555	\$ -	\$ -	\$ 995,639	29%	\$ 943,829	\$ (51,810)	\$ (51,810)
\$ Δ	0%	0%	28%	1%	0%	0%	29%				
% Δ											
MISCELLANEOUS											
Tax Anticipation Note Interest	-	-	-	-	-	-	-	n/a	-	-	-
Tax Anticipation Note Principal	-	-	-	-	-	-	-	n/a	-	-	-
Unappropriated / Designated Reserves	-	-	-	-	-	-	-	n/a	-	-	-
TOTAL MISCELLANEOUS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	n/a	\$ -	\$ -	\$ -
\$ Δ	n/a	n/a	n/a	n/a	n/a	n/a	n/a				
% Δ											
DEBT SERVICE											
Interest	-	-	-	-	-	-	-	n/a	-	-	-
Principal	-	-	-	-	-	-	-	n/a	-	-	-
Principal	-	-	-	-	-	-	-	n/a	-	-	-
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	n/a	\$ -	\$ -	\$ -
\$ Δ	n/a	n/a	n/a	n/a	n/a	n/a	n/a				
% Δ											
TRANSFERS											
General Fund - Overhead	-	-	-	-	-	-	-	n/a	-	-	-
General Fund	-	-	-	-	-	-	-	n/a	-	-	-
Capital Improvement Fund	-	-	-	-	-	-	-	n/a	-	-	-
Insurance Fund	-	-	-	-	-	-	-	n/a	-	-	-
Civilian Pension Fund	-	-	-	-	-	-	-	n/a	-	-	-
Debt Service Fund	-	-	-	-	-	-	-	0%	-	-	-
TOTAL TRANSFERS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -	\$ -	\$ -
\$ Δ	0%	0%	0%	0%	0%	0%	0%				
% Δ											
TOTAL EXPENDITURES: SEWER FU	\$ 69,456	\$ 46,251	\$ 1,062,311	\$ 114,860	\$ 92,781	\$ 68,952	\$ 1,361,829	24%	\$ 1,499,986	\$ 138,157	\$ 163,504
\$ Δ	1%	1%	19%	2%	2%	1%	24%				

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

Account Description	January	February	March	April	May		2014	% of Budget	Year-to-Date Budget	Year to Date Variance	Full Year Variance
	Actual	Actual	Actual	Actual	Estimated	Actual	YTD				
% Δ											
FUND BALANCE											
Beginning Fund Balance, January 1	\$ 2,264,508	\$ 2,206,917	\$ 2,171,904	\$ 1,225,447	\$ 5,343,962	\$ 5,104,490	\$ 2,264,508			\$ 2,264,508	\$ 2,264,508
Revenues	11,865	11,238	115,853	3,993,903	419,007	505,448	4,638,307			(267,359)	(267,364)
Expenditures	69,456	46,251	1,062,311	114,860	92,781	68,952	1,361,829			138,157	163,504
Accrual / Misc Adjustments	-	-	-	-	-	-	-			-	-
ENDING FUND BALANCE, December 31	\$ 2,206,917	\$ 2,171,904	\$ 1,225,447	\$ 5,104,490	\$ 5,670,188	\$ 5,540,986	\$ 5,540,986			\$ 1,858,992	\$ 1,833,640
Increase / (Decrease) In Fund Balance	\$ (57,590)	\$ (35,013)	\$ (946,458)	\$ 3,879,043	\$ 326,226	\$ 436,496	\$ 3,276,478			\$ (405,516)	\$ (430,868)
	\$ (57,590)	\$ (35,013)	\$ (946,458)	\$ 3,879,043	\$ 326,226	\$ 436,496	\$ 3,276,478			\$ (405,516)	\$ (430,868)

Exhibit C

Right to Know Request Report