

**NORTH WHITEHALL TOWNSHIP
PRESENTATION OF THE PROPOSED 2010 BUDGET**

The following 2010 Preliminary Budget and Fiscal Plan are being presented to the Board of Supervisors for review and action.

The Township's 2010 assessed valuation is \$547,534,750.00, reflecting an increase of less than 1% over the 2009 total.

GENERAL FUND

2010 General Fund Revenues are budgeted at \$3,692,600.00.

The General Fund balance of cash and designated unreserved fund balances on 01/01/2010 is projected to be \$4,329,092.00.

The Earned Income Tax continues to be the major source of revenue for the General Fund. All tax revenues account for 74% of the General Fund monies.

2010 General Fund Expenditures are budgeted at \$4,555,145.00.

To recap: the projected General Fund Revenues & beginning Balance total	8,021,692.00
The projected General Fund Expenses total	- <u>4,555,145.00</u>
The projected balance of cash and designated unreserved funds as of 12/31/2010 totals	\$3,466,547.00

The designations of unreserved fund balances in the General Fund indicate tentative management plans for future use of certain resources under consideration by the Township. The nature of designations of unreserved fund balances in 2010 is for:

Debt Reduction	1,000,000
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Therefore the designations of unreserved fund balances on the total balance of \$3,466,547.00 is \$1,000,000.00 leaving a projected cash balance of \$2,466,547.00 as of 12/31/2010

OTHER FUNDS

STREET LIGHT FUND

The Street Light Fund is a special purpose fund, which maintains streetlights in various neighborhoods. A modest increase is projected. The properties benefiting from these lights pay an assessment of \$37.00 for residential and \$1,505.00 for institutional annually.

SEWER FUND

A 9.5% increase is projected for this fund. Available cash is projected to be \$364,298.00 and expenses are projected to be \$ 142,144.00, leaving a balance as of 12/31/10 of \$222,154.00.

ROAD MACHINERY FUND

This fund allocates money for the purchase of vehicles and major equipment. The anticipated expenditure from this fund is a heavy-duty trailer that is estimated to cost \$5,000.00. A possible \$10,000.00 transfer from the General Fund is proposed for the EOY if funds are available.

EMERGENCY SERVICES LONG TERM CAPITAL RESERVE FUND

This fund was developed with the intent to assist our ambulance corps and the 4 fire companies with the purchase of vehicles through a Township grant program. Revenue from the Local Services Tax is the primary source of income for this fund, and is projected to be \$80,000.00. The only expense projected for 2010 is a grant of \$53,000.00 to Tri Clover Fire Company towards the purchase of a new vehicle.

NW1/309 FUND

This fund allocated the Federal, state, county, local and private funds for the construction of the Route 309/Old Packhouse Road Project, which started in 1991. To date, the construction invoicing for the project is still open at the state level. The option to secure a low-interest loan through the PA Infrastructure Bank for the estimated outstanding costs, of approximately \$2,500,000.00, has been budgeted for 2010

CAPITAL PROJECTS FUND

In addition to the completion of the rest of the building improvements, the replacement of the Park Valley Bridge comprise the expenditures budgeted for 2010. An extra payment of \$300,000.00 on the principal of the Capital Project Loan, paid out of the Capital Fund, is budgeted for the EOY.

STATE LIQUID FUELS FUND

The Liquid Fuels Fund supports street and road maintenance and improvements. Funding is received from the state based on Township road miles and population. In 2010 the Township anticipates receiving \$426,616.00 in Liquid Fuels funds from the Commonwealth. This is a 3.8% decrease from this year's grant.

2010 PROPOSED BUDGET SUMMARY

The total amount budgeted in all funds is **\$13,246,778.00**. At this time I do not recommend an increase in Township Real Estate tax, however this is at the discretion of the Board.

The municipal staff and officials are dedicated to continuing to closely monitor the fiscal health of the Township and make necessary improvements for providing quality service in the most efficient and cost effective manner possible.

The 2010 proposed budget is hereby presented for the Board of Supervisors' review and approval.

Action on the Plan is scheduled for December 30, 2009. This Plan will be advertised and available for public inspection for 20 days prior to the adoption.

The Board of Supervisors' Close Out Meeting is scheduled for December 30, 2009 at 7:00 PM.
Township Supervisors' Reorganization Meeting is scheduled for January 4, 2010 at 7:00 PM
Township Auditors' Reorganization Meeting is scheduled for January 5, 2010, time to be announced.

I want to thank the Department heads, consultants and the Administrative Assistant for all their time and input in assisting me in the preparation of this proposed budget.

Brenda Norder, Treasurer
North Whitehall Township

2010 BUDGET SUMMARY - ALL BUDGETED FUNDS

Acct #	Classification	Total all Budgeted Funds	Line #	General Fund	State Liquid Fuels	Street Light Fund	Capital Projects	Road Machinery	Emergency Services Fund	Public Sewer Fund	NW1
	Assets - January 1, 2010		1								
	Cash (including checking, savings, CDs, money market etc.)	6,016,552	2	4,329,092	500	9,317	1,043,015	30,290	285,914	172,434	145,990
	Accounts Receivable		3								
	Other Assets		4								
	Less Liabilities - January 1		5								
	Accounts Payable (unpaid bills)		6								
	Other Liabilities		7								
	Less Fund Equity Reserves - January 1		8								
	Fund Equity (sum of lines 2,3,4 less 6,7,8) January 1	6,016,552	9	4,329,092	500	9,317	1,043,015	30,290	285,914	172,434	145,990
	Revenues & Other Financing Sources		10								
300	Taxes (from Schedule C)	2,808,600	11	2,728,600					80,000		
320	Licenses & Permits	159,000	12	159,000							
330	Fines & Forfeits	24,300	13	24,300							
340	Interest, Rents & Royalties	172,835	14	157,000	875	170	4,240	100	7,050	2,800	600
350	Intergovernmental Revenues	807,111	15	367,900	426,616		12,595				
360	Charges for Services (Departmental Earnings)	682,684	16	252,200						180,484	250,000
380	Miscellaneous Revenues	57,116	17	3,600		53,516					
390	Other Financing Sources	2,518,580	18					10,000		8,580	2,500,000
	Total Revenues & Other Financing Sources (sum of lines 11 thru 18)	7,230,226	19	3,692,600	427,491	53,686	16,835	10,100	87,050	191,864	2,750,600
	Total Available for Appropriation (sum of lines 9 & 19)	13,246,778	20	8,021,692	427,991	63,003	1,059,850	40,390	372,964	364,298	2,896,590
	Expenditures or Expenses & Other Financing Uses		21								
400	General Government	660,477	22	623,827		3,150	3,500			30,000	
410	Public Safety	730,262	23	730,262							
420	Health & Welfare	197,317	24	197,317							
	Public Works		25								
426	Sanitation	112,144	26							112,144	
430	Highways, Roads & Streets	4,681,418	27	994,657	427,500	56,500	300,000	5,000	53,000		2,844,761
440	Other		28								
450	Culture - Recreation	254,937	29	254,937							
460	Conservation & Development		30								
470	Debt Service	1,090,400	31	1,090,400							
480	Miscellaneous Expenditures or Expenses	653,745	32	653,745							
490	Other Financing Uses	310,000	33	10,000			300,000				
	Total Expenditures & Other Financing Uses (sum of lines 22 thru 33)	8,690,700	34	4,555,145	427,500	59,650	603,500	5,000	53,000	142,144	2,844,761
	Assets - December 31, 2010	4,556,078	35	3,466,547	491	3,353	456,350	35,390	319,964	222,154	51,829
	Less Liabilities - December 31		36								
	Less Reserves - December 31		37								
	Unappropriated Fund Equity (line 35 less lines 36 & 37)	4,556,078	38	3,466,547	491	3,353	456,350	35,390	319,964	222,154	51,829
	Total Appropriated & Unappropriated (sum of lines 34 & 38)	13,246,778	39	8,021,692	427,991	63,003	1,059,850	40,390	372,964	364,298	2,896,590