



FINAL BUDGET 2012

West Goshen Township
Chester County
Pennsylvania

Committed to Excellence in Community Service



WEST GOSHEN TOWNSHIP

SUPERVISORS

Edward G. Meakim, Jr., Chairman
Dr. Robert S. White, Vice Chairman
Patricia B. McIlvaine, Member

TOWNSHIP MANAGER

Casey LaLonde

FINANCE DIRECTOR

Jeanne M. Denham

Committed to Excellence in Community Service

TABLE OF CONTENTS

BUDGET MESSAGE 1

GENERAL FUND 5

 General Fund Revenues 12

 General Fund Expenditures 15

SEWER FUND 26

 Sewer Fund Revenues 29

 Sewer Fund Expenditures 30

WASTE & RECYCLING FUND 34

 Waste & Recycling Fund Revenues 37

 Waste & Recycling Fund Expenditures 38

STATE HIGHWAY FUND 40

CAPITAL RESERVE FUND 43



EDWARD G. MEAKIM, JR., *Chairman*
DR. ROBERT S. WHITE, *Vice Chairman*
PATRICIA B. MCILVAINE, *Member*

Board of Supervisors

CASEY LALONDE, *Township Manager*

1025 Paoli Pike • West Chester, PA 19380-4699
610•696•5266 ~ Fax: 610•429•0616
twp@westgoshen.org
www.westgoshen.org

December 12, 2011

To the Board of Supervisors, Residents and Business Owners of West Goshen Township:

I am pleased to present this annual operating budget for West Goshen Township for the fiscal year beginning January 1, 2012, and ending December 31, 2012. The Budget was prepared in accordance with section 3202 of the Second Class Township Code. This budget document contains information about the Township's General, Sewer, Waste and Recycling, State Highway (Liquid Fuels), and Capital Reserve Funds.

The purpose of this budget message is to highlight key information contained within the 2012 operating budget, to explain the methods used to balance the budget, and to apprise West Goshen Township residents of the fiscal challenges that lie ahead.

INTRODUCTION

West Goshen Township continues to provide world-class services to residents, business owners and visitors. The Township provides a full-time Police Department that is very capable and responsive, award-winning parks and related facilities, impeccably maintained roads, and the best managed sewage treatment facility in the region. Providing these high-demand services is the primary Township mission and comes at a cost to the taxpayer.

As the Township has grown significantly over the past thirty years, so have staffing levels required to continue providing an increasing number of services to residents. Appropriate staffing levels and the associated employment costs, especially in the area of health insurance benefits, are always among the most significant consequences of that demand. It is only reasonable to assume that incremental growth, albeit anticipated, necessitates increased spending, as well as additional revenue in order to cover costs.

The Township had consistently generated revenues in excess of budgeted figures and contained expenditures below budgeted amounts year after year. However, beginning in budget year 2009 and due to the "Great Recession" expenditures have outpaced revenues. The Township faces the same situation moving into 2012.

However, there is some positive news to report for late 2011 and into 2012 and the national economy has experienced some positive growth coming out of the recession. The national unemployment rate is down from around 11 percent to approximately 8.6 percent, while the unemployment rate in Chester County is at a more modest 5.9 percent. That lower unemployment rate has provided a small projected increase in Earned Income Tax and Local Services Tax for 2012. The Township's Property Tax revenue remains stable.

With the national economy slowly improving and tax revenues stable or slightly increasing, the Board of Supervisors and Township staff remains committed to providing value to taxpayers by

maintaining quality service levels and offering new benefits whenever the opportunity presents itself and the Township's fiscal position permits.

Notwithstanding the effort to reduce expenditures, the Township presents a General Fund budget in which its anticipated revenues will rely on the use of Fund surplus in order to meet its planned expenditures. That the Township has the surplus funds available to meet expenditures is a testament to its financial management and the commitment of its elected officials.

The Board of Supervisors is sensitive to the financial reality of its residents, and has attempted to preserve that position by adopting a budget that fulfills the Township's mission by without a real estate tax increase. The Board has prioritized Department requests and has allocated available funds in a way that best ensures the alignment of municipal resources and community needs.

The annual budget process is a critical and time-sensitive process that acts as a blueprint for the Board of Supervisor's policy initiatives and projects over the following year. The Board's involvement in this process demonstrates each member's commitment to openly address fiscal challenges and to deal with those challenges in a manner that best ensures and protects the long-term financial condition of our community. In 2012, West Goshen Township plans to continue to meet the needs of its community in the most efficient and effective manner possible. Township staff will lead the way by striving hard to earn the respect and trust of its residents through prudent planning and constant monitoring of expenditures during the coming year and beyond.

FUND INFORMATION

GENERAL FUND

The General Fund is the general operating fund of the Township. It is maintained to account for all financial resources except those required to be accounted for in another fund. The general tax revenues of the Township as well as other resources received and not designated for a specific purpose are accounted for in the General Fund.

In 2012, the major revenue sources will continue to be Earned Income Tax and Real Estate Tax. Revenues from both of these taxes had increased steadily for many years due to the continued development of land and homes, as well as the resulting growth in population of West Goshen Township. However, the Township has finite boundaries, and the growth in new housing (and, therefore, population) is ultimately limited. Implementation of Earned Income Tax by surrounding municipalities and by the West Chester Area School District has created a significant and long-term impact to the Township's revenue growth potential. Revenue generated by the Local Services Tax, which replaced the former Emergency and Municipal Services Tax established January 1, 2006 and was renamed January 1, 2008, was also negatively affected by the passage of Pennsylvania Act 7 of 2007, which provides for incremental collection of the tax and an upfront low income exemption. Other key income sources in the General Fund include Real Estate Transfer Tax, Cable Television Franchise Fee, State Aid, and Building Permit Fees. Revenues appear on page 12.

Budgeted General Fund expenses will increase by 8.2% in 2012. The increases are largely attributable to increases in personnel related items, necessary repairs and maintenance to the Municipal Complex, and related fixed costs for the new Streets Department building. Refer to General Fund expenses on page 15.

ENTERPRISE FUNDS

Enterprise Funds (that is, the Sewer Fund and the Waste and Recycling Fund) are maintained to account for activities that are financed and operated in a manner similar to private business, with the intent that the cost of providing services on a continuing basis is financed or recovered by user charges.

The Sewer Fund will realize a small increase in fund balance for 2012 due to the Sewer Authority authorizing early repayment of an outstanding loan in 2011.

The Waste and Recycling Fund will realize a small operating deficit for 2012. The Township contracts with Allied Waste / Republic for trash and recycling collections. The current five-year contract began on October 1, 2008. The Board of Supervisors moved to an automated waste collection method that employs automated collection vehicles to provide a safer, cleaner alternative to traditional waste collection. The Township purchased 96-gallon waste containers for all residential properties with less than three units in order to implement the new system. A significant component of the Waste and Recycling Fund's budget is the tipping fees paid for disposal of waste at LanChester landfill. Tipping fee rates have increased dramatically over the past eight years as the facility's available space has become limited. The 2012 rate is \$58 per ton, a sizable expenditure for the Township. The Township currently disposes of 10,000 tons of waste per year at the landfill. Landfill tipping fees are higher in the northeast than in any other region of the United States, and the entire nation has experienced the effects of increased fuel costs in some form. In terms of frequency and services offered, the collection program will remain the same for 2012, and allocation has been made to continue the senior citizen rebate program for another year.

The Sewer Fund budget begins on page 26, and the Waste & Recycling Fund budget begins on page 34.

STATE HIGHWAY or LIQUID FUELS FUND

The primary revenue in the State Highway Fund is a grant from the Commonwealth of Pennsylvania for 2012 representing Liquid Fuel Tax in the amount of \$475,419. The balance of revenue is interest earned from investments and the fund balance. Liquid Fuel Tax revenue decreased in mid-2008 because supply constraints drove gasoline prices to rise to over \$4.00 per gallon, causing motorists to drive less, thereby generating less revenue. Improvements in passenger car and truck fuel economy has also had a negative effect on the total amount of Liquid Fuel Tax funds available to municipalities. Even following the recession, gasoline prices have remained steady at a much higher rate than previous years.

Grant proceeds, interest earnings, and the fund's reserve are expected to fund expenditures of \$475,000. The expenditures support the Roads program by helping to shoulder the costs associated with snow removal and street maintenance and construction. View the State Highway Fund budget beginning on page 40.

CAPITAL RESERVE FUND

The major funding sources of the Capital Reserve Fund are a transfer from the General Fund, Restricted Fund, and proceeds from bonds or municipal borrowings.

These funds for 2012 will be expended on completing the new Streets Department building, park improvements, street and bridge maintenance and construction, and to pay debt service. The Capital Reserve Fund budget begins on page 43.

CONCLUSION

This budget lays the groundwork for the continued success of our community. I applaud the elected Board of Supervisors for taking a proactive approach to planning for the Township's

future while protecting the quality of life that is unmatched in Southeastern Pennsylvania. The Township will continue uncompromised delivery of top quality services, while fulfilling mandatory requirements placed upon us by various county, state and federal agencies.

The difficult task of budget preparation is a collective effort of Township management, Department Heads and staff. As in previous years, the Township's elected officials and senior management worked closely on the budget to achieve an acceptable balance between revenues and necessary expenditures.

In closing, I would like to thank the West Goshen Township Board of Supervisors for its leadership and support throughout the year. I also want to express my thanks to the Township's senior staff: Finance Director Jeanne Denham, Assistant Finance Director Jennifer Latzer, Police Chief Joseph Gleason, Public Works Director Raymond Halvorsen, Sewer Plant Manager John Scott, Streets Superintendent J. David Woodward, Parks Superintendent Kent Wise, Township Engineer Richard Craig, Zoning Officer Raymond McKeeman, and Park and Recreation Director Kenneth Lehr. The Township operates effectively and efficiently primarily because of the outstanding dedication to service provided by our Township employees.

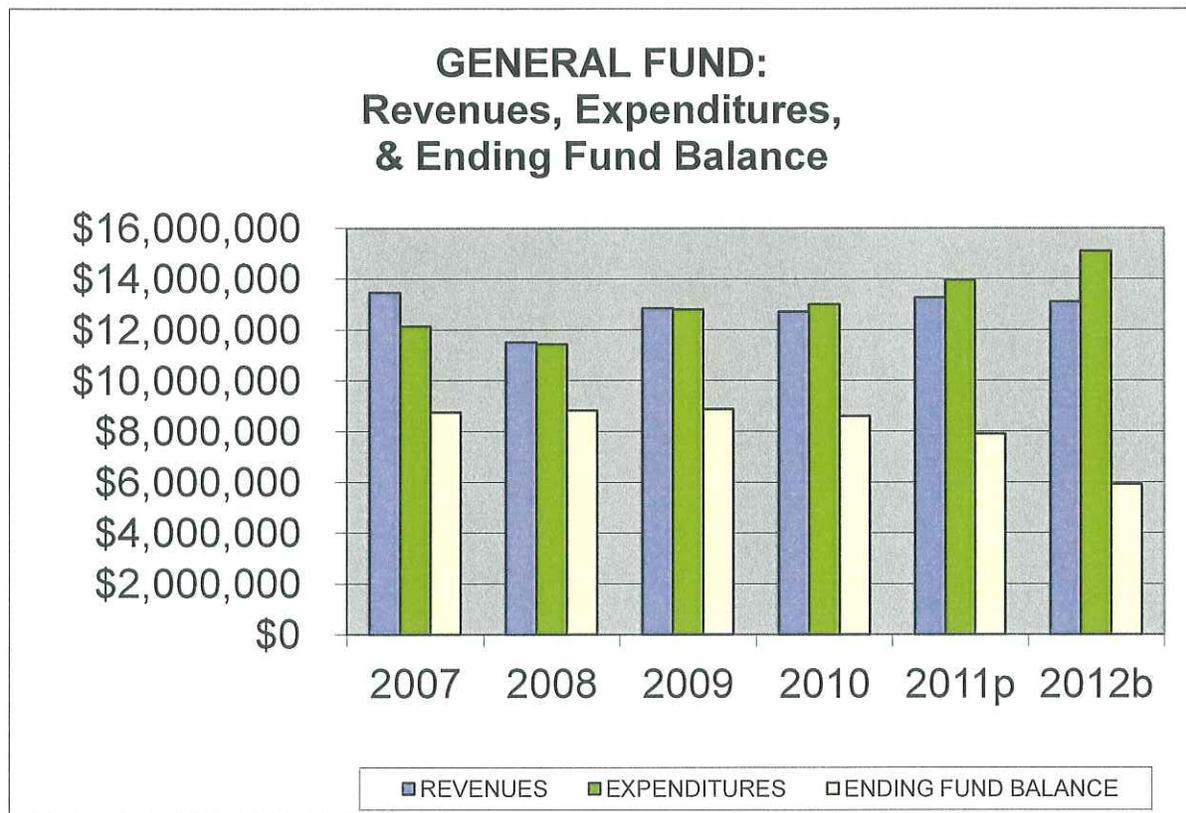
Sincerely,

Casey LaLonde
Township Manager

GENERAL FUND

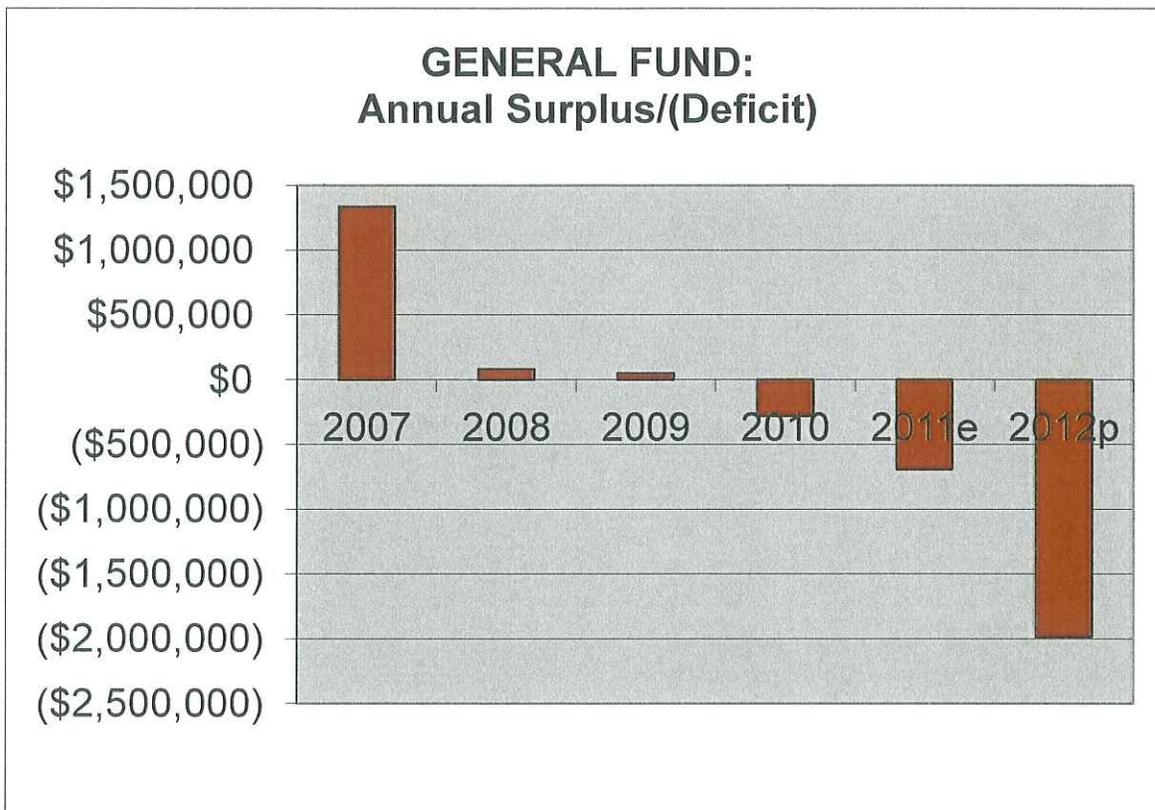


Committed to Excellence in Community Service



<u>YEAR</u>	<u>REVENUES</u>	<u>EXPENDITURES</u>	<u>ENDING FUND BALANCE</u>
2007	\$13,469,936	\$12,136,214	\$8,748,955
2008	\$11,509,984	\$11,428,312	\$8,830,627
2009	\$12,853,250	\$12,804,551	\$8,879,327
2010	\$12,714,139	\$12,995,677	\$8,597,789
2011p	\$13,259,629	\$13,952,067	\$7,905,351
2012b	\$13,107,134	\$15,092,845	\$5,919,640

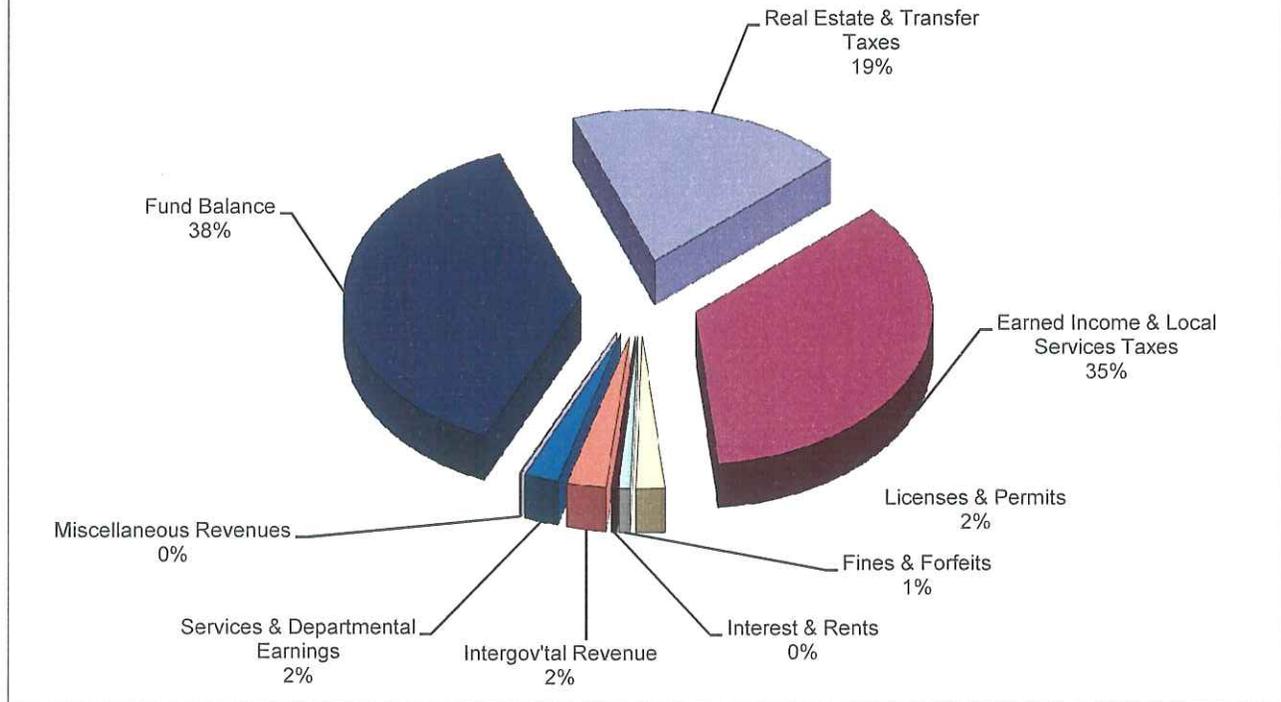
p=projected
b=budget



<u>YEAR</u>	<u>SURPLUS/ (DEFICIT)</u>
2007	\$1,333,722
2008	\$81,672
2009	\$48,699
2010	(\$281,538)
2011e	(\$692,438)
2012p	(\$1,985,711)

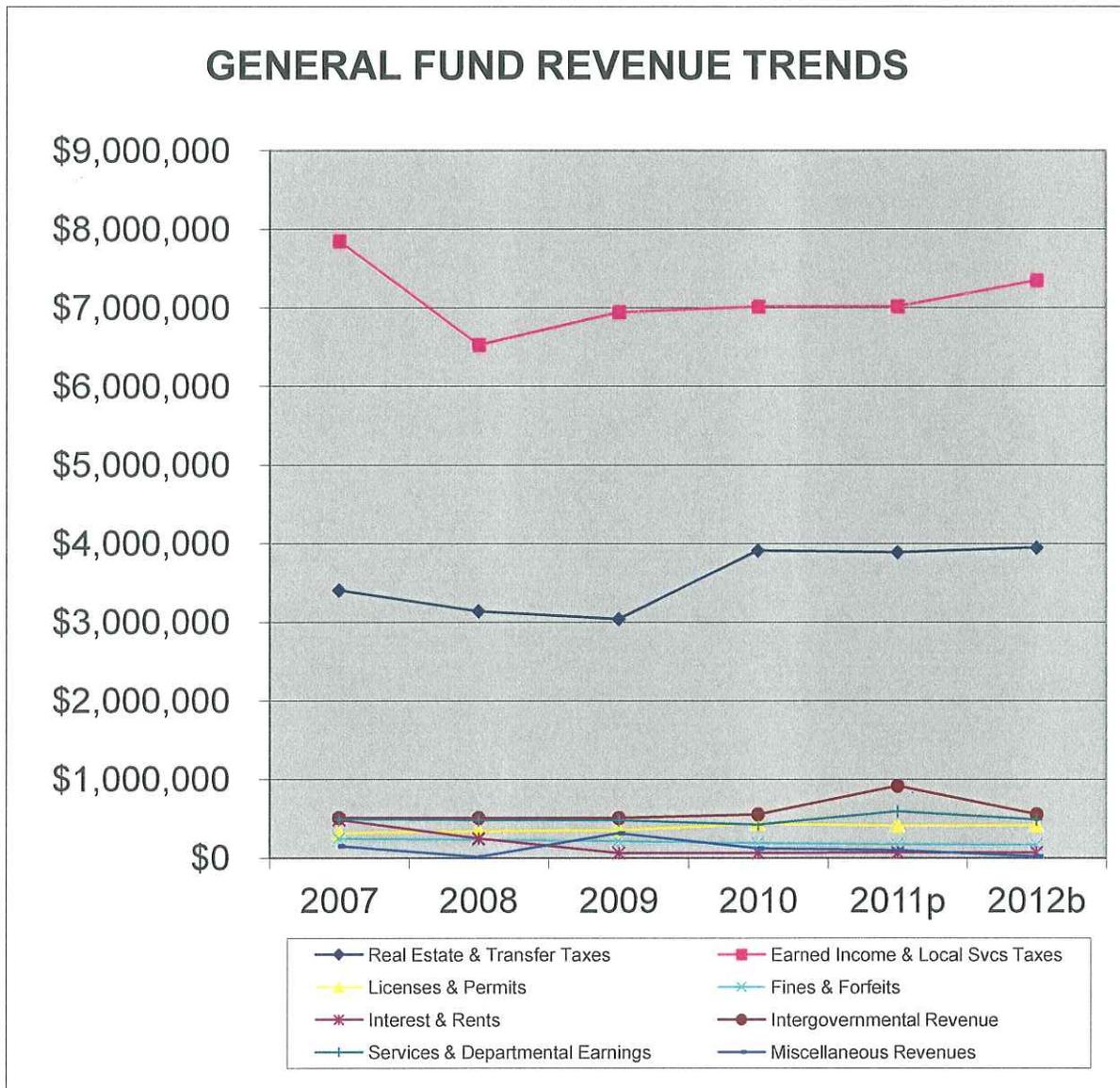
p=projected
b=budget

GENERAL FUND BUDGETED REVENUES 2012



BUDGETED REVENUES 2012

Real Estate & Transfer Taxes	\$3,947,000
Earned Income & Local Services Taxes	\$7,350,000
Licenses & Permits	\$413,850
Fines & Forfeits	\$167,000
Interest & Rents	\$67,364
Intergovernmental Revenue	\$555,644
Services & Departmental Earnings	\$487,196
Miscellaneous Revenues	\$19,080
Fund Balance	\$7,905,351



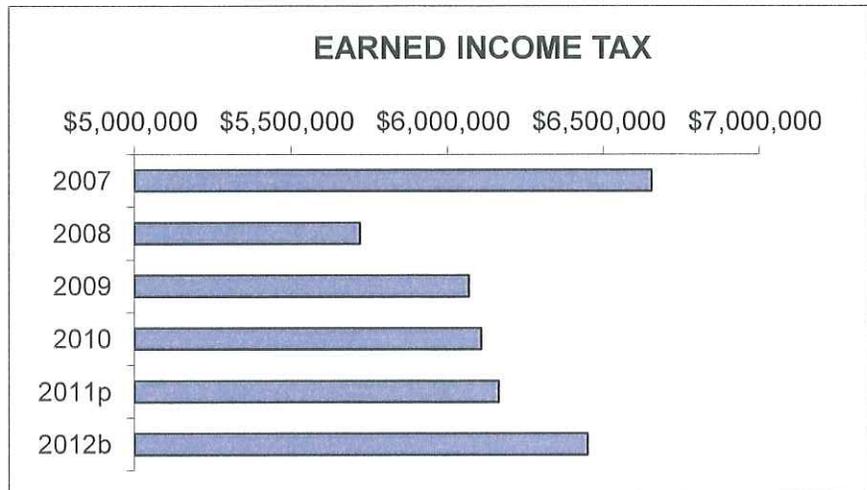
REVENUE TRENDS

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011p</u>	<u>2012b</u>
Real Estate & Transfer Taxes	\$3,406,063	\$3,141,818	\$3,040,775	\$3,909,723	\$3,887,512	\$3,947,000
Earned Income & Local Svcs Taxes:	\$7,852,554	\$6,532,148	\$6,946,992	\$7,018,243	\$7,015,603	\$7,350,000
Licenses & Permits	\$318,926	\$343,409	\$352,925	\$438,392	\$411,211	\$413,850
Fines & Forfeits	\$243,004	\$231,412	\$214,759	\$184,930	\$172,012	\$167,000
Interest & Rents	\$487,879	\$249,608	\$65,061	\$65,320	\$66,691	\$67,364
Intergovernmental Revenue	\$512,751	\$512,755	\$509,471	\$554,517	\$914,691	\$555,644
Services & Departmental Earnings	\$496,624	\$482,823	\$481,644	\$421,519	\$591,506	\$487,196
Miscellaneous Revenues	\$152,135	\$16,011	\$316,624	\$121,495	\$100,403	\$19,080

p=projected
b=budget

EARNED INCOME TAX

2007	\$6,655,198
2008	\$5,719,742
2009	\$6,068,503
2010	\$6,107,465
2011p	\$6,164,054
2012b	\$6,450,000



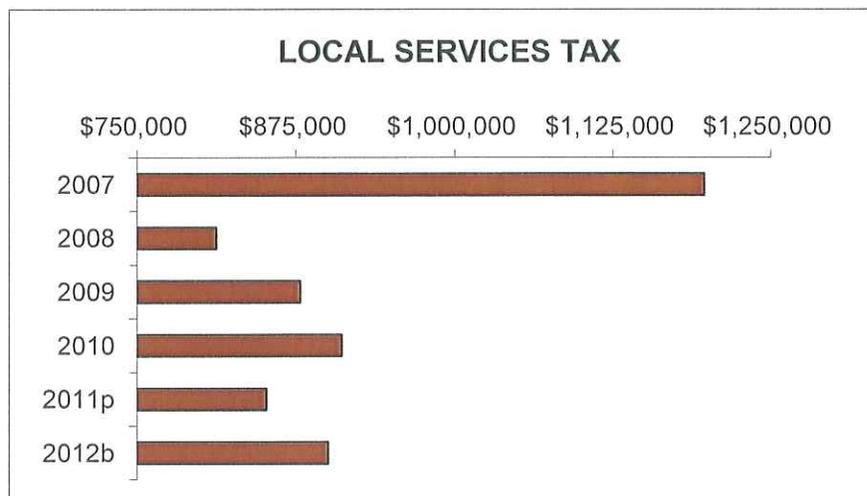
PROPERTY TAX

2007	\$2,496,232
2008	\$2,523,233
2009	\$2,536,082
2010	\$3,393,739
2011p	\$3,366,314
2012b	\$3,400,000



LOCAL SERVICES TAX¹

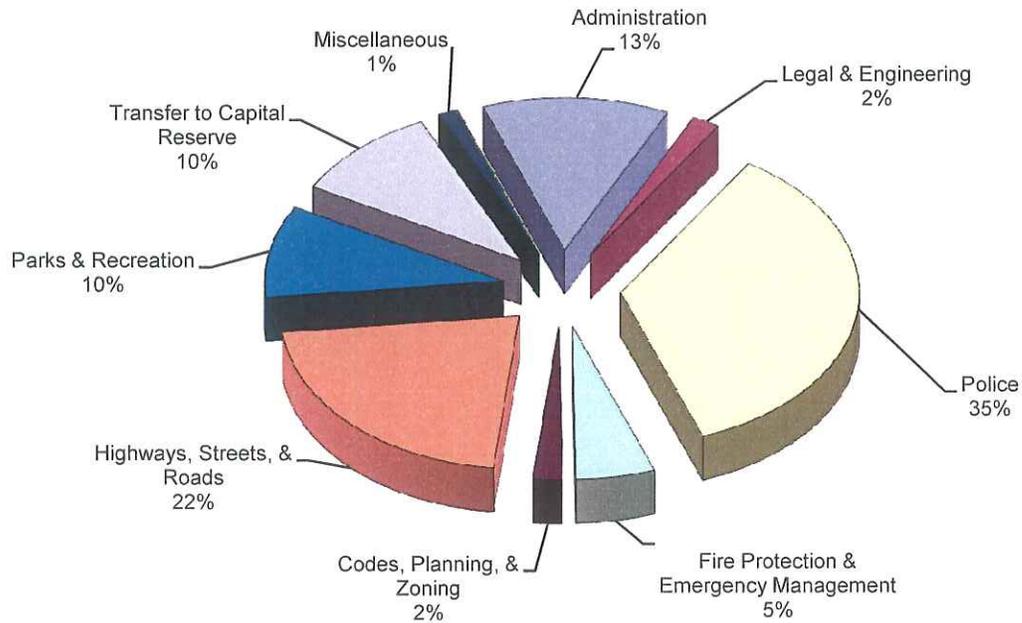
2007	\$1,197,356
2008	\$812,406
2009	\$878,489
2010	\$910,778
2011p	\$851,549
2012b	\$900,000



¹ Emergency Municipal Services Tax enacted on 1/1/2006 and further enacted by Act 7 of 2007 as Local Services Tax, effective 1/1/2008.

p=projected
b=budget

GENERAL FUND BUDGETED EXPENDITURES 2012



BUDGETED EXPENDITURES 2012

Administration	\$1,915,862
Legal & Engineering	\$283,175
Police	\$5,341,516
Fire Protection & Emergency Management	\$806,189
Codes, Planning, & Zoning	\$298,174
Highways, Streets, & Roads	\$3,251,277
Parks & Recreation	\$1,474,040
Transfer to Capital Reserve	\$1,519,500
Miscellaneous	\$200,612

ACCT CODE	ACCOUNT TITLE	ACTUAL 2010	BUDGET 2011	PROJECTED 2011	BUDGET 2012
REVENUES					
<u>REAL ESTATE & LOCAL ENABLING TAXES</u>					
01300-03110	REAL ESTATE CURRENT YEAR	\$3,393,739	\$3,375,000	\$3,366,314	\$3,400,000
01300-03120	REAL ESTATE PRIOR YEAR	(\$734)	\$3,000	\$3,525	\$3,000
01300-03130	DELINQUENT LIENED	\$42,298	\$30,000	\$40,741	\$32,000
01300-03140	INTERIMS	\$11,622	\$5,000	\$15,224	\$12,000
01310-03210	TRANSFER TAX	\$462,798	\$450,000	\$461,708	\$500,000
01310-03220	EARNED INCOME TAX	\$6,107,465	\$6,000,000	\$6,164,054	\$6,450,000
01310-03230	LOCAL SERVICES TAX	\$910,778	\$850,000	\$851,549	\$900,000
	TOTAL R.E. & ENABLING TAXES	\$10,927,966	\$10,713,000	\$10,903,115	\$11,297,000
<u>LICENSES & PERMITS</u>					
01321-03320	SOLICITORS & REFUSE	\$250	\$350	\$500	\$350
01321-03330	CABLE TV FRANCHISE	\$433,767	\$350,000	\$405,816	\$410,000
01321-03340	STREET ENCROACHMENTS	\$4,375	\$3,500	\$4,895	\$3,500
	TOTAL LICENSES & PERMITS	\$438,392	\$353,850	\$411,211	\$413,850
<u>FINES & FORFEITS</u>					
01331-03410	VEHICLE CODE VIOLATIONS	\$122,447	\$100,000	\$131,825	\$132,000
01331-03420	ORDINANCE VIOLATIONS	\$62,483	\$93,800	\$40,187	\$35,000
	TOTAL FINES & FORFEITS	\$184,930	\$193,800	\$172,012	\$167,000
<u>INTEREST & RENTS</u>					
01340-03510	INTEREST EARNINGS	\$33,199	\$41,700	\$31,831	\$33,000
01340-03521	PARK/PAVILION RENTALS	\$7,271	\$6,500	\$9,264	\$8,000
01340-03522	CELL TOWER RENT	\$24,850	\$25,596	\$25,596	\$26,364
	TOTAL INTEREST & RENTS	\$65,320	\$73,796	\$66,691	\$67,364

ACCT CODE	ACCOUNT TITLE	ACTUAL 2010	BUDGET 2011	PROJECTED 2011	BUDGET 2012
<u>INTERGOVERNMENTAL REVENUE</u>					
01355-03610	PUBLIC UTILITY TAX	\$14,323	\$14,323	\$15,300	\$15,300
01355-03620	ALCOHOLIC BEVERAGE LICENSES	\$3,900	\$3,900	\$4,050	\$4,050
01355-03630	FOREIGN FIRE INSURANCE	\$224,787	\$224,787	\$361,857	\$224,787
01355-03635	STATE AID EMPLOYEE PENSION	\$311,507	\$311,507	\$533,484	\$311,507
	TOTAL INTERGOVTAL REVENUE	\$554,517	\$554,517	\$914,691	\$555,644
<u>SERVICES & DEPARTMENTAL EARNINGS</u>					
01361-03710	SUBDIV/LAND DEV APPLIC FEES	\$3,320	\$3,500	\$27,165	\$3,500
01361-03711	SUBDIV/LAND DEV REVIEW FEES	\$4,410	\$6,000	\$14,327	\$6,000
01361-03713	HEARING FEES	\$14,500	\$5,000	\$13,500	\$5,000
01361-03715	SALE OF MAPS & PUBLICATIONS	\$238	\$150	\$261	\$196
01361-03720	SPECIAL POLICE SERVICES	\$137,355	\$140,000	\$177,176	\$150,000
01361-03730	BUILDING PERMITS	\$162,531	\$200,000	\$275,801	\$240,000
01361-03731	PLUMBING PERMITS	\$16,940	\$9,000	\$18,616	\$18,500
01361-03780	SUMMER RECREATION FEES	\$64,095	\$60,000	\$64,169	\$64,000
01361-03781	SKATE PARK FEES	\$18,130	\$15,000	\$491	\$0
	TOTAL SERVICES & DEPT EARNINGS	\$421,519	\$438,650	\$591,506	\$487,196
<u>MISCELLANEOUS REVENUES</u>					
01380-03800	MISCELLANEOUS	\$108,286	\$14,500	\$92,889	\$15,080
01380-03890	SALE OF FIXED ASSETS	\$13,209	\$5,000	\$7,514	\$4,000
	TOTAL MISCELLANEOUS REVENUES	\$121,495	\$19,500	\$100,403	\$19,080
<u>OPERATING TRANSFERS</u>					
01392-03909	TRANSFER FROM WASTE & RECYCLIN	\$0	\$100,000	\$100,000	\$100,000
	TOTAL OPERATING TRANSFERS	\$0	\$100,000	\$100,000	\$100,000
	TOTAL REVENUES	\$12,714,139	\$12,447,113	\$13,259,629	\$13,107,134

GENERAL FUND
2012 FINAL BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL	BUDGET	PROJECTED	BUDGET
		2010	2011	2011	2012
	<u>OTHER FINANCING SOURCES</u>				
	RESERVED FROM PRIOR YEAR	\$8,879,327	\$8,242,245	\$8,597,789	\$7,905,351
	TOTAL OTHER FINANCING SOURCES	\$8,879,327	\$8,242,245	\$8,597,789	\$7,905,351
	<i>TOTAL REVENUES & OTHER FINANCING SOURCES</i>	<u>\$21,593,466</u>	<u>\$20,689,358</u>	<u>\$21,857,418</u>	<u>\$21,012,485</u>

ACCT CODE	ACCOUNT TITLE	ACTUAL 2010	BUDGET 2011	PROJECTED 2011	BUDGET 2012
EXPENDITURES					
GENERAL GOVERNMENT					
ADMINISTRATION					
<u>SALARIES & WAGES</u>					
01400-10105	ELECTED OFFICIALS	\$10,181	\$9,281	\$9,281	\$15,469
01400-10110	MANAGER	\$71,769	\$74,160	\$74,077	\$76,760
01400-10115	OVERTIME	\$34	\$1,250	\$0	\$1,250
01400-10125	SECRETARIAL/CLERICAL	\$223,489	\$196,534	\$205,773	\$289,397
01400-10135	FINANCE PERSONNEL	\$232,660	\$179,290	\$167,439	\$189,102
01400-10170	HEALTHCARE WAIVER	\$5,000	\$10,000	\$10,000	\$10,000
	TOTAL SALARIES & WAGES	\$543,133	\$470,515	\$466,570	\$581,978
<u>EMPLOYEE BENEFITS</u>					
01400-11156	EMPLOYEE INSURANCE	\$150,129	\$129,589	\$176,238	\$185,963
01400-11160	PENSION MIN MUNICIPAL OBLIG	\$90,265	\$99,552	\$99,552	\$97,197
01400-11161	FICA & MEDICARE TAX	\$40,009	\$35,047	\$34,827	\$43,561
01400-11164	WORKERS' COMPENSATION	\$880	\$951	\$770	\$1,035
01400-11170	PENSION ACTUARY EXPENSE	\$6,500	\$5,000	\$8,000	\$6,500
	TOTAL EMPLOYEE BENEFITS	\$287,783	\$270,139	\$319,387	\$334,256
<u>OTHER EXPENSES</u>					
01400-13250	CONFERENCES & TRAINING	\$15,060	\$26,085	\$15,060	\$32,835
01400-13251	MILEAGE	\$0	\$100	\$90	\$100
01400-15260	DUES	\$2,725	\$8,810	\$7,390	\$8,860
01400-16265	SUBSCRIPTIONS	\$1,972	\$1,557	\$1,557	\$1,557
01400-17350	BONDING INSURANCE	\$0	\$6,050	\$5,332	\$5,332
01400-19163	MISC EMPLOYEE BENEFITS	\$20,647	\$15,613	\$18,575	\$15,613

GENERAL FUND
2012 FINAL BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL	BUDGET	PROJECTED	BUDGET
		2010	2011	2011	2012
01400-21200	OFFICE SUPPLIES	\$7,661	\$12,000	\$11,500	\$12,000
01400-30240	GENERAL OPERATING EXPENSE	\$8,860	\$17,640	\$12,240	\$18,340
01400-30275	SMALL ITEMS OF EQUIPMENT	\$0	\$400	\$181	\$14,650
01400-31290	PROFESSIONAL SERVICES	\$3,113	\$600	\$7,131	\$600
01400-31410	SETTLEMENTS	\$150,000	\$0	\$0	\$0
01400-32320	COMMUNICATION	\$22,410	\$23,008	\$26,653	\$21,748
01400-33165	UNEMPLOYMENT COMPENSATION	\$26,909	\$10,000	\$12,000	\$20,000
01400-34340	ADVERTISING & PRINTING	\$25,667	\$35,080	\$25,000	\$31,780
01400-35230	ELECTRICITY/GAS	\$61,726	\$65,810	\$50,850	\$53,100
01400-36370	SERVICE CONTRACT - I.T. EQUIPMNT	\$15,443	\$30,734	\$31,928	\$28,620
01400-36450	CONTRACTED SERVICE COMPUTER	\$29,793	\$15,270	\$23,894	\$5,400
01400-36470	ANIMAL CONTROL SPCA	\$4,555	\$4,915	\$4,915	\$4,800
01400-37325	POSTAGE	\$10,993	\$16,540	\$13,700	\$16,000
01400-42375	VEHICLE MAINTENANCE	\$1,120	\$2,500	\$1,250	\$2,500
01400-51374	EQUIPMENT REPAIRS & MAINT	\$9,233	\$10,107	\$9,865	\$10,107
01400-62231	VEHICLE FUEL	\$2,490	\$2,250	\$3,700	\$3,600
01400-80159	MISCELLANEOUS CONTRIBUTIONS	\$6,000	\$8,200	\$7,000	\$8,200
01400-90750	MINOR CAPITAL EQUIPMENT	\$36,201	\$15,207	\$6,109	\$5,600
01400-90760	MAJOR CAPITAL EQUIPMENT	\$29,561	\$0	\$0	\$42,724
	TOTAL OTHER EXPENSES	\$492,139	\$328,476	\$295,920	\$364,066
	TOTAL ADMINISTRATION	\$1,323,055	\$1,069,130	\$1,081,877	\$1,280,300
	<u>AUDITING & TAX COLLECTION</u>				
01402-10110	AUDITOR COMPENSATION	\$0	\$90	\$240	\$90
01402-31310	AUDITING SERVICES	\$26,532	\$26,657	\$26,657	\$27,460
01403-10110	TAX COLLECTOR COMPENSATION	\$14,000	\$14,000	\$14,000	\$14,000

GENERAL FUND
2012 FINAL BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL	BUDGET	PROJECTED	BUDGET
		2010	2011	2011	2012
01403-11161	FICA & MEDICARE TAX	\$1,071	\$1,078	\$1,070	\$1,078
01403-21200	OFFICE SUPPLIES	\$1,321	\$2,500	\$387	\$2,000
01403-31460	EIT COMMISSION	\$131,462	\$95,430	\$101,234	\$104,736
01403-37325	POSTAGE	\$3,058	\$3,300	\$3,000	\$3,300
	TOTAL AUDITING & TAX COLL	\$177,444	\$143,055	\$146,588	\$152,664
	<u>LEGAL & ENGINEERING</u>				
01404-31290	LEGAL SERVICES	\$452,002	\$200,000	\$146,757	\$100,000
01405-10110	ENGINEER	\$104,639	\$107,726	\$107,788	\$111,062
01405-11161	FICA & MEDICARE TAX	\$7,661	\$8,011	\$7,879	\$8,263
01405-13250	CONFERENCES & TRAINING	\$3,344	\$7,450	\$3,393	\$7,550
01405-15260	DUES	\$8,222	\$8,200	\$8,200	\$8,250
01405-16265	SUBSCRIPTIONS	\$180	\$750	\$600	\$750
01405-18280	UNIFORMS & BOOTS	\$0	\$300	\$300	\$400
01405-30240	GENERAL OPERATING EXPENSE	\$2,882	\$5,000	\$3,000	\$4,600
01405-30275	SMALL TOOLS	\$599	\$750	\$350	\$750
01405-36370	SERVICE CONTRACT - I.T. EQUIPMNT	\$11,646	\$14,000	\$14,000	\$14,550
01405-90750	MINOR CAPITAL EQUIPMENT	\$1,347	\$0	\$0	\$0
01405-90760	MAJOR CAPITAL EQUIPMENT	\$0	\$10,000	\$5,995	\$27,000
	TOTAL LEGAL & ENGINEERING	\$592,522	\$362,187	\$298,262	\$283,175
	<u>BUILDINGS</u>				
01409-10120	WAGES	\$44,196	\$45,418	\$45,372	\$46,661
01409-11161	FICA & MEDICARE TAX	\$3,169	\$3,474	\$3,261	\$3,570
01409-18280	UNIFORMS & BOOTS	\$153	\$720	\$211	\$430
01409-21200	BUILDING SUPPLIES	\$4,208	\$4,500	\$4,927	\$4,500
01409-31141	CLEANING SERVICES	\$23,636	\$25,172	\$25,172	\$25,172

GENERAL FUND
2012 FINAL BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL 2010	BUDGET 2011	PROJECTED 2011	BUDGET 2012
01409-33166	INSURANCE	\$61,036	\$65,286	\$59,441	\$67,645
01409-38374	REPAIRS & MAINTENANCE	\$110,520	\$161,400	\$169,419	\$334,920
	TOTAL BUILDINGS	\$246,918	\$305,970	\$307,803	\$482,898
	TOTAL GENERAL GOVERNMENT	\$2,339,939	\$1,880,342	\$1,834,530	\$2,199,037
	PUBLIC SAFETY				
	<u>POLICE</u>				
01410-10125	CLERICAL/DISPATCHERS WAGES	\$200,415	\$256,951	\$264,874	\$225,239
01410-10126	CLERICAL/DISPATCHERS OVERTIME	\$1,210	\$0	\$660	\$0
01410-10130	UNIFORMED SALARIES	\$2,506,324	\$2,546,144	\$2,606,400	\$2,523,056
01410-10135	UNIFORMED OVERTIME	\$176,778	\$180,000	\$226,938	\$188,000
01410-10152	COURT OVERTIME	\$15,571	\$20,601	\$16,837	\$19,000
01410-10158	EXTRA DUTY	\$28,324	\$25,000	\$57,372	\$32,000
01410-10161	UPS DETAIL	\$21,887	\$20,000	\$22,265	\$22,000
01410-11156	EMPLOYEE INSURANCE	\$851,679	\$889,295	\$999,799	\$896,990
01410-11160	PENSION MIN MUNICIPAL OBLIG	\$346,962	\$375,872	\$375,872	\$386,005
01410-11161	FICA & MEDICARE TAX	\$51,422	\$60,137	\$60,490	\$57,232
01410-11164	WORKERS' COMPENSATION	\$98,143	\$105,237	\$81,609	\$107,427
01410-11167	TUITION REIMBURSEMENT	\$0	\$10,200	\$0	\$0
01410-11170	PENSION ACTUARY EXPENSE	\$3,100	\$5,000	\$7,000	\$3,100
01410-13250	CONFERENCES & TRAINING	\$28,968	\$25,000	\$25,000	\$27,000
01410-15260	DUES	\$1,843	\$2,000	\$2,000	\$2,200
01410-16265	SUBSCRIPTIONS	\$2,778	\$2,600	\$3,038	\$3,000
01410-18280	UNIFORMS & MAINTENANCE	\$26,873	\$30,640	\$30,640	\$31,280
01410-19163	MISC EMPLOYEE BENEFITS	\$684	\$0	\$2,575	\$7,638
01410-21200	OFFICE SUPPLIES	\$6,662	\$7,000	\$7,000	\$7,500

GENERAL FUND
2012 FINAL BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL	BUDGET	PROJECTED	BUDGET
		2010	2011	2011	2012
01410-30240	GENERAL OPERATING EXPENSE	\$23,964	\$22,000	\$23,293	\$25,360
01410-30275	SMALL TOOLS	\$16,733	\$20,115	\$20,115	\$22,190
01410-30280	EMERGENCY RESPONSE TEAM EQPT	\$29,059	\$28,705	\$28,705	\$28,400
01410-30373	AMMUNITION & RANGE	\$8,500	\$11,530	\$11,530	\$14,270
01410-31141	CLEANING SERVICES	\$18,219	\$19,403	\$19,403	\$19,403
01410-31290	PROFESSIONAL SERVICES	\$600	\$600	\$5,600	\$600
01410-32320	COMMUNICATION	\$46,243	\$41,390	\$48,470	\$49,090
01410-32327	RADIO MAINTENANCE	\$2,419	\$6,500	\$6,500	\$6,800
01410-33166	INSURANCE	\$62,220	\$66,767	\$61,182	\$68,101
01410-34340	ADVERTISING & PRINTING	\$1,793	\$5,000	\$5,000	\$5,200
01410-35230	UTILITIES	\$59,084	\$64,970	\$51,250	\$53,400
01410-36370	SERVICE CONTRACT - I.T. EQUIPMNT	\$12,906	\$11,260	\$11,260	\$137,545
01410-36450	CONTRACTED SERVICE COMPUTER	\$29,793	\$15,270	\$21,230	\$5,400
01410-39480	COMMUNITY RELATIONS	\$7,970	\$10,000	\$10,000	\$10,000
01410-42375	VEHICLE MAINTENANCE	\$48,715	\$49,000	\$51,000	\$54,000
01410-43338	VEHICLE TIRES	\$6,096	\$6,200	\$6,000	\$6,000
01410-50339	CHANGEOVER EQUIPMENT	\$18,610	\$14,000	\$14,000	\$28,000
01410-51374	OFFICE EQUIPMENT REPAIRS	\$2,595	\$3,500	\$3,500	\$5,925
01410-62231	VEHICLE FUEL	\$70,899	\$64,000	\$110,000	\$103,700
01410-90750	MINOR CAPITAL EQUIPMENT	\$68,089	\$22,750	\$33,753	\$15,500
01410-90760	MAJOR CAPITAL EQUIPMENT	\$80,274	\$72,663	\$80,049	\$143,965
	TOTAL POLICE	\$4,984,404	\$5,117,300	\$5,412,209	\$5,341,516
	<u>FIRE PROTECTION</u>				
01411-10110	FIRE MARSHAL COMPENSATION	\$57,872	\$58,438	\$60,572	\$60,260
01411-11161	FICA & MEDICARE TAX	\$4,408	\$4,470	\$4,620	\$4,610

GENERAL FUND
2012 FINAL BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL	BUDGET	PROJECTED	BUDGET
		2010	2011	2011	2012
01411-13250	CONFERENCES & TRAINING	\$1,488	\$1,000	\$600	\$2,500
01411-15260	DUES	\$355	\$710	\$710	\$710
01411-16265	SUBSCRIPTIONS	\$810	\$1,000	\$835	\$1,000
01411-18280	UNIFORMS & BOOTS	\$619	\$750	\$700	\$750
01411-30275	SMALL TOOLS	\$259	\$300	\$250	\$300
01411-36140	FIRE MARSHALL OPERATING	\$0	\$0	\$0	\$3,500
01411-61365	FIRE HYDRANTS	\$139,901	\$141,000	\$140,500	\$140,727
01411-80158	CONTRIBUTION FIRE PENSION	\$224,787	\$224,787	\$361,857	\$225,000
01411-80520	VOLUNTEER FIRE CO CONTRIBUTION	\$366,332	\$366,832	\$367,332	\$366,832
	TOTAL FIRE PROTECTION	\$796,831	\$799,287	\$937,976	\$806,189
	<u>CODE ENFORCEMENT</u>				
01413-10110	SALARIES	\$110,050	\$113,888	\$113,923	\$117,483
01413-10115	OVERTIME	\$722	\$1,250	\$1,594	\$1,250
01413-10120	WAGES	\$10,308	\$14,911	\$0	\$19,285
01413-10170	HEALTHCARE WAIVER	\$2,500	\$5,000	\$5,000	\$5,000
01413-11156	EMPLOYEE INSURANCE	\$79,923	\$76,739	\$93,823	\$89,138
01413-11161	FICA & MEDICARE TAX	\$9,218	\$10,233	\$8,945	\$10,841
01413-11164	WORKERS' COMPENSATION	\$552	\$597	\$486	\$651
01413-13250	CONFERENCES & TRAINING	\$2,091	\$2,900	\$2,600	\$3,000
01413-13260	DUES	\$635	\$750	\$650	\$750
01413-18280	UNIFORMS & BOOTS	\$861	\$900	\$850	\$1,700
01413-30220	CODE BOOKS & MAPS	\$4,791	\$10,000	\$5,000	\$10,000
01413-30275	SMALL TOOLS	\$403	\$400	\$300	\$400
01413-31290	LEGAL SERVICES	\$0	\$2,000	\$0	\$2,000
01413-42375	VEHICLE MAINTENANCE	\$1,260	\$1,800	\$1,800	\$1,800

ACCT CODE	ACCOUNT TITLE	ACTUAL 2010	BUDGET 2011	PROJECTED 2011	BUDGET 2012
01413-62231	VEHICLE FUEL	\$1,317	\$1,200	\$1,900	\$1,900
01413-90750	MINOR CAPITAL EQUIPMENT	\$0	\$0	\$0	\$2,400
	TOTAL CODE ENFORCEMENT	\$224,631	\$242,568	\$236,871	\$267,598
	<u>PLANNING & ZONING</u>				
01414-10110	ZHB/PLANNING COMMISSION	\$2,080	\$5,180	\$2,013	\$5,180
01414-11161	FICA & MEDICARE TAX	\$159	\$396	\$155	\$396
01414-31290	ZHB PROFESSIONAL & LEGAL SVCS	\$9,447	\$30,000	\$15,000	\$25,000
	TOTAL PLANNING & ZONING	\$11,686	\$35,576	\$17,168	\$30,576
	TOTAL PUBLIC SAFETY	\$6,017,552	\$6,194,731	\$6,604,224	\$6,445,879
	<u>HIGHWAYS, STREETS, ROADS & STORMWATER</u>				
01431-10110	PUBLIC WORKS SALARIES	\$38,376	\$38,816	\$38,771	\$40,015
01431-10120	WAGES	\$0	\$0	\$0	\$29,421
01431-11156	EMPLOYEE INSURANCE	\$219,625	\$255,268	\$257,821	\$323,980
01431-11160	PENSION MIN MUNICIPAL OBLIG	\$48,932	\$61,739	\$61,739	\$62,805
01431-11161	FICA & MEDICARE TAX	\$2,857	\$2,969	\$2,886	\$5,312
01431-11164	WORKERS' COMPENSATION	\$13,863	\$14,993	\$12,160	\$16,324
01431-13250	CONFERENCES & TRAINING	\$3,940	\$9,350	\$7,000	\$8,700
01431-13251	MILEAGE	\$0	\$125	\$5	\$125
01431-18280	UNIFORMS & BOOTS	\$9,765	\$12,200	\$10,000	\$12,400
01431-30240	GENERAL OPERATING EXPENSE	\$5,446	\$6,675	\$6,675	\$7,440
01431-30275	SMALL TOOLS	\$7,840	\$8,445	\$8,445	\$8,445
01431-31141	CLEANING SERVICES	\$7,386	\$7,866	\$10,566	\$8,580
01431-33166	INSURANCE	\$33,180	\$32,591	\$24,552	\$32,848
01431-35230	ELECTRICITY/GAS	\$24,589	\$59,975	\$45,188	\$125,000
01431-42375	VEHICLE MAINTENANCE	\$68,579	\$66,750	\$65,000	\$66,750

GENERAL FUND
2012 FINAL BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL 2010	BUDGET 2011	PROJECTED 2011	BUDGET 2012
01431-62231	VEHICLE FUEL	\$41,283	\$40,600	\$41,275	\$46,000
01431-90750	MINOR CAPITAL EQUIPMENT	\$42,900	\$48,050	\$20,095	\$49,200
01431-90760	MAJOR CAPITAL EQUIPMENT	\$189,174	\$257,000	\$352,811	\$363,000
01431-97384	GARAGE SPACE RENTAL	\$89,050	\$91,800	\$68,850	\$0
01432-10120	SNOW WAGES	\$52,081	\$29,930	\$48,602	\$40,000
01432-30270	SNOW MATERIALS	\$12,549	\$37,500	\$37,500	\$95,000
	STATE FUNDS	\$78,311	\$106,800	\$106,555	\$50,000
01433-10120	SIGNS WAGES	\$45,815	\$45,988	\$45,954	\$52,895
01433-11161	SIGNS FICA & MEDICARE TAX	\$3,235	\$3,518	\$3,220	\$4,046
01433-30270	SIGNS MATERIALS	\$27,040	\$52,050	\$38,000	\$58,300
01433-30372	TRAFFIC SIGNAL MAINTENANCE	\$92,194	\$40,510	\$22,000	\$25,510
01433-35362	TRAFFIC LIGHTS-ELECTRIC	\$6,621	\$9,200	\$6,950	\$6,900
01434-35360	STREET LIGHTING	\$35,575	\$40,400	\$35,847	\$35,000
01438-10110	ROAD MAINTENANCE SALARIES	\$77,709	\$80,171	\$80,077	\$82,679
01438-10115	ROAD MAINTENANCE OVERTIME	\$5,275	\$6,000	\$5,343	\$6,000
01438-10120	ROAD MAINTENANCE WAGES	\$361,131	\$381,944	\$370,265	\$421,500
01438-10129	ROAD MAINTENANCE PAGER PAY	\$5,150	\$5,200	\$5,200	\$7,280
01438-10150	ROAD MAINTENANCE SUMMER WAGE:	\$13,342	\$16,985	\$9,897	\$17,869
01438-11161	ROAD MAINT FICA & MEDICARE TAX	\$40,055	\$42,155	\$39,696	\$46,624
01438-30270	ROAD MAINTENANCE MATERIALS	\$278,096	\$273,150	\$275,000	\$275,250
01438-32320	COMMUNICATION	\$17,789	\$17,237	\$19,275	\$16,937
01439-10120	ROAD CONSTRUCTION WAGES	\$29,618	\$30,819	\$30,586	\$34,142
01439-30270	ROAD CONSTRUCTION MATERIALS	\$406,238	\$775,000	\$775,000	\$775,000
	STATE FUNDS	\$425,000	\$425,000	\$425,000	\$425,000
01446-13250	STORM WATER CONFERENCES	\$378	\$1,500	\$3,060	\$1,500

ACCT CODE	ACCOUNT TITLE	ACTUAL 2010	BUDGET 2011	PROJECTED 2011	BUDGET 2012
01446-30270	STORM WATER - MATERIALS	\$12,107	\$42,500	\$10,000	\$42,500
TOTAL HWYS, STREETS, RDS, & STRMWTR		\$2,368,783	\$2,946,969	\$2,895,311	\$3,251,277
TOTAL STATE FUNDS		\$503,311	\$531,800	\$531,555	\$475,000
<u>RECREATION</u>					
01451-10110	SALARIES	\$109,205	\$112,567	\$112,438	\$116,645
01451-10150	SUMMER RECREATION WAGES	\$68,437	\$74,259	\$55,088	\$66,761
01451-11156	EMPLOYEE INSURANCE	\$20,479	\$22,911	\$24,040	\$24,403
01451-11160	PENSION MIN MUNICIPAL OBLIG	\$9,257	\$10,935	\$10,935	\$10,628
01451-11161	FICA & MEDICARE TAX	\$13,570	\$14,292	\$12,794	\$14,031
01451-13250	CONFERENCES & TRAINING	\$1,954	\$1,770	\$906	\$2,600
01451-15260	DUES	\$550	\$590	\$520	\$640
01451-30240	OPERATING EXPENSES	\$3,704	\$9,500	\$8,500	\$4,200
01451-33166	INSURANCE	\$2,640	\$2,904	\$2,775	\$3,100
01451-82900	SUMMER RECREATION PROGRAM	\$16,546	\$20,800	\$16,207	\$20,900
01451-82903	SUMMER TEEN PROGRAM	\$4,698	\$5,300	\$4,055	\$6,300
01451-82905	GENERAL RECREATION PROGRAM	\$28,790	\$30,895	\$20,800	\$33,870
TOTAL RECREATION		\$279,830	\$306,723	\$269,058	\$304,078
<u>PARKS</u>					
01454-10110	SALARIES	\$118,143	\$122,237	\$122,103	\$197,169
01454-10115	OVERTIME	\$2,581	\$8,000	\$6,213	\$5,000
01454-10120	WAGES	\$334,791	\$339,180	\$376,363	\$343,211
01454-10150	SEASONAL HELP	\$14,756	\$16,397	\$13,042	\$18,086
01454-10170	HEALTHCARE WAIVER	\$2,500	\$5,000	\$5,000	\$5,000
01454-11156	EMPLOYEE INSURANCE	\$113,342	\$133,454	\$133,054	\$155,985
01454-11160	PENSION MIN MUNICIPAL OBLIG	\$37,539	\$46,071	\$46,071	\$49,326

GENERAL FUND
2012 FINAL BUDGET

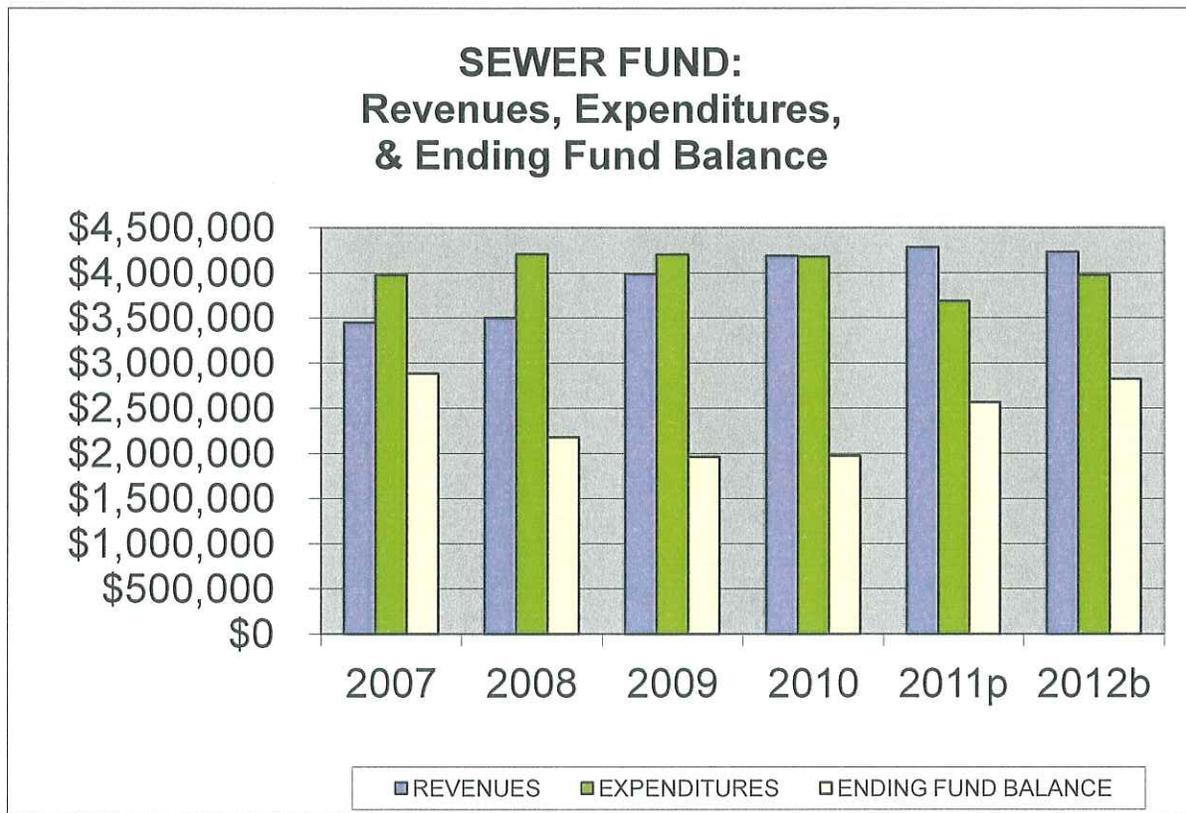
ACCT CODE	ACCOUNT TITLE	ACTUAL	BUDGET	PROJECTED	BUDGET
		2010	2011	2011	2012
01454-11161	FICA & MEDICARE TAX	\$36,010	\$37,547	\$39,272	\$43,488
01454-11164	WORKERS' COMPENSATION	\$14,513	\$15,695	\$12,740	\$17,088
01454-13250	CONFERENCES & TRAINING	\$1,283	\$2,000	\$700	\$2,000
01454-18280	UNIFORMS & BOOTS	\$3,299	\$5,710	\$5,710	\$6,190
01454-30240	GENERAL OPERATING EXPENSE	\$14,047	\$21,605	\$14,800	\$27,397
01454-30270	PARKS MATERIALS	\$60,350	(\$11,500)	(\$20,548)	(\$13,400)
01454-30275	SMALL TOOLS & EQUIPMENT	\$2,584	\$5,150	\$5,150	\$5,725
01454-30290	WEED CONTROL	\$205	\$0	\$66	\$0
01454-31141	CLEANING SERVICES	\$0	\$7,866	\$0	\$7,866
01454-32320	COMMUNICATION	\$4,343	\$4,326	\$3,768	\$3,526
01454-35230	ELECTRICITY/GAS	\$36,935	\$64,175	\$38,427	\$51,900
01454-38374	REPAIRS & MAINTENANCE	\$83,517	\$7,500	\$7,500	\$8,400
01454-42375	VEHICLE MAINTENANCE	\$4,867	\$6,400	\$5,100	\$6,800
01454-42376	EQUIPMENT REPAIRS & MAINT	\$3,981	\$5,900	\$3,720	\$6,550
01454-62231	VEHICLE FUEL	\$15,234	\$16,000	\$19,000	\$19,150
01454-90750	MINOR CAPITAL EQUIPMENT	\$4,259	\$880	\$880	\$12,505
01454-90760	MAJOR CAPITAL EQUIPMENT	\$49,180	\$109,025	\$64,413	\$191,000
	TOTAL PARKS	\$958,259	\$968,618	\$902,544	\$1,169,962
	<u>LIBRARIES</u>				
01456-80500	CONTRIBUTIONS TO LIBRARY	\$0	\$0	\$2,500	\$2,500
	TOTAL LIBRARIES	\$0	\$0	\$2,500	\$2,500
	<u>DEBT PRINCIPAL</u>				
01471-85477	LEASE PRINCIPAL CAPITAL PURCH	\$103,827	\$73,313	\$73,313	\$73,313
	TOTAL DEBT PRINCIPAL	\$103,827	\$73,313	\$73,313	\$73,313

ACCT CODE	ACCOUNT TITLE	ACTUAL 2010	BUDGET 2011	PROJECTED 2011	BUDGET 2012
<u>OPERATING TRANSFERS</u>					
01492-97157	TRANSFER TO RETIREE HEALTH	\$119,992	\$123,592	\$123,592	\$127,299
01492-97300	TRANSFER TO CAPITAL RESERVE	\$807,495	\$1,383,735	\$1,246,995	\$1,519,500
	TOTAL OPERATING TRANSFERS	\$927,487	\$1,507,327	\$1,370,587	\$1,646,799
	<i>TOTAL EXPENDITURES</i>	\$12,995,677	\$13,878,023	\$13,952,067	\$15,092,845
<u>OTHER FINANCIAL USES</u>					
	RESERVED FOR NEXT YEAR	\$8,597,789	\$6,811,335	\$7,905,351	\$5,919,640
	TOTAL OTHER FINANCIAL USES	\$8,597,789	\$6,811,335	\$7,905,351	\$5,919,640
	<i>TOTAL EXPENDITURES & OTHER</i>	\$21,593,466	\$20,689,358	\$21,857,418	\$21,012,485
	<i>OTHER FINANCIAL USES</i>				

SEWER FUND

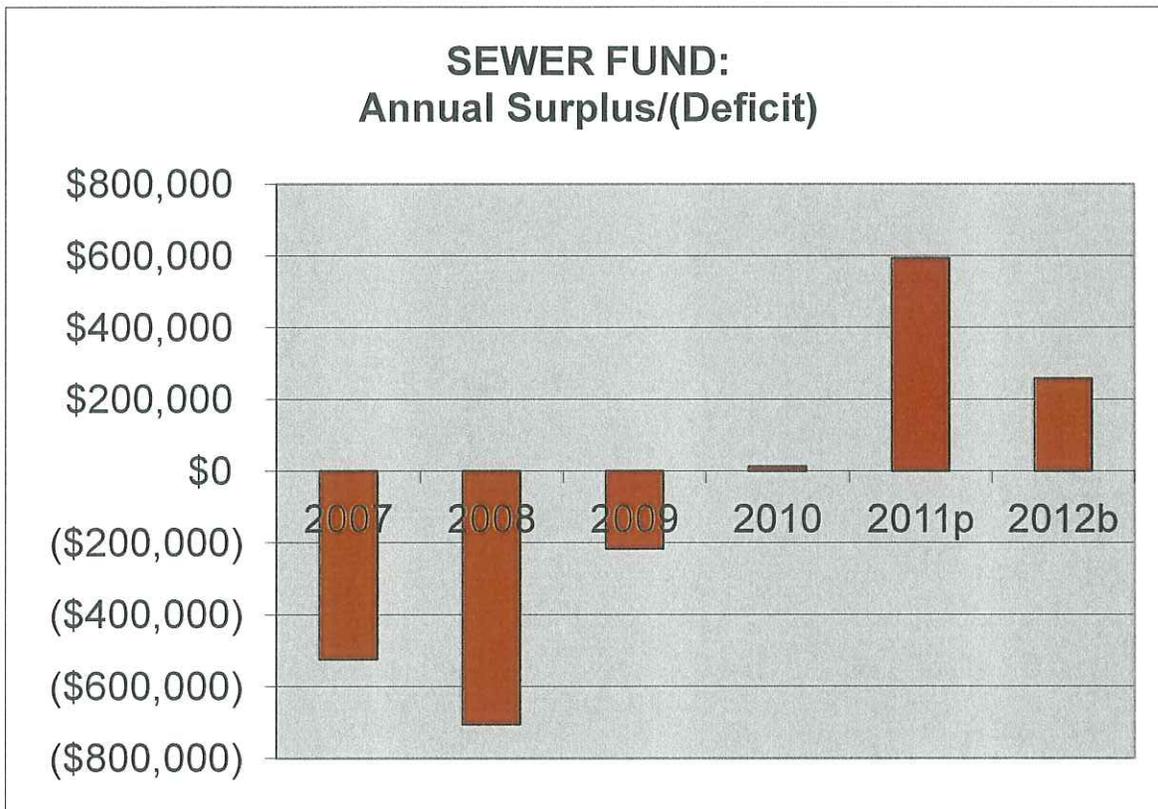


Committed to Excellence in Community Service



<u>YEAR</u>	<u>REVENUES</u>	<u>EXPENDITURES</u>	<u>ENDING FUND BALANCE</u>
2007	\$3,450,050	\$3,974,381	\$2,883,259
2008	\$3,500,895	\$4,205,919	\$2,178,235
2009	\$3,988,207	\$4,204,550	\$1,961,892
2010	\$4,189,744	\$4,177,282	\$1,974,354
2011p	\$4,282,435	\$3,689,649	\$2,567,140
2012b	\$4,230,043	\$3,972,292	\$2,824,891

p=projected
b=budget



<u>YEAR</u>	<u>SURPLUS/ (DEFICIT)</u>
2007	(\$524,331)
2008	(\$705,024)
2009	(\$216,343)
2010	\$12,462
2011p	\$592,786
2012b	\$257,751

p=projected
b=budget

SEWER FUND
2012 FINAL BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL 2010	BUDGET 2011	PROJECTED 2011	BUDGET 2012
REVENUES					
08340-03510	INTEREST EARNINGS	\$6,283	\$5,000	\$5,500	\$6,000
08355-03635	STATE AID EMPLOYEE PENSION	\$81,558	\$81,558	\$134,892	\$81,558
08361-03310	PRETREATMENT INCOME	\$16,647	\$19,630	\$17,875	\$19,340
08364-03740	CONNECTION FEES	\$3,600	\$4,000	\$8,400	\$4,800
08364-03750	SEWER RENTS	\$4,015,799	\$3,823,148	\$4,041,200	\$4,058,345
08364-03755	PENALTY ON SEWER RENTS	\$41,665	\$35,000	\$40,368	\$40,000
08380-03800	MISCELLANEOUS REVENUE	\$24,192	\$20,000	\$34,200	\$20,000
	TOTAL REVENUES	\$4,189,744	\$3,988,336	\$4,282,435	\$4,230,043
<u>OTHER FINANCING SOURCES</u>					
	RESERVED FROM PRIOR YEAR	\$1,961,892	\$1,759,666	\$1,974,354	\$2,567,140
	TOTAL OTHER FINANCING SOURCES	\$1,961,892	\$1,759,666	\$1,974,354	\$2,567,140
	TOTAL REVENUES & OTHER	\$6,151,636	\$5,748,002	\$6,256,789	\$6,797,183
FINANCING SOURCES					

SEWER FUND
2012 FINAL BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL	BUDGET	PROJECTED	BUDGET
		2010	2011	2011	2012
EXPENDITURES					
<u>ADMINISTRATION</u>					
08400-10105	ELECTED OFFICIALS	\$6,114	\$6,034	\$4,920	\$8,096
08400-10110	MANAGER	\$58,315	\$59,144	\$59,078	\$61,177
08400-10125	CLERICAL WAGES	\$34,540	\$36,179	\$36,115	\$46,506
08400-10135	FINANCE PERSONNEL	\$133,651	\$141,680	\$141,485	\$143,248
08400-11156	EMPLOYEE INSURANCE	\$67,983	\$79,804	\$79,807	\$98,663
08400-11160	PENSION MIN MUNICIPAL OBLIG	\$30,923	\$34,651	\$34,651	\$35,753
08400-11161	FICA & MEDICARE TAX	\$16,649	\$18,330	\$17,651	\$19,545
08400-11164	WORKERS' COMPENSATION	\$421	\$456	\$370	\$466
08400-11170	PENSION ACTUARY EXPENSE	\$2,600	\$5,000	\$8,000	\$2,600
08400-17350	BONDING INSURANCE	\$0	\$4,840	\$4,246	\$4,266
08400-19163	MISC EMPLOYEE BENEFITS	\$5,199	\$2,875	\$2,875	\$2,875
08400-21200	OFFICE SUPPLIES	\$61	\$1,381	\$1,278	\$1,400
08400-30240	GENERAL OPERATING EXPENSE	\$915	\$1,300	\$1,350	\$1,350
08400-31290	LEGAL SERVICES	\$3,014	\$4,000	\$4,000	\$4,000
08400-31310	AUDITING SERVICES	\$25,340	\$25,214	\$25,214	\$25,970
08400-31313	CONSULTING ENGINEER	\$3,000	\$3,000	\$3,000	\$3,000
08400-34340	ADVERTISING & PRINTING	\$1,730	\$3,000	\$2,000	\$3,000
08400-36370	SERVICE CONTRACT - I.T. EQUIPMNT	\$5,749	\$13,459	\$13,233	\$11,206
08400-36450	CONTRACTED SERVICE COMPUTER	\$4,639	\$3,394	\$3,879	\$1,200
08400-37325	POSTAGE	\$8,002	\$8,225	\$8,094	\$8,340
08400-51374	EQUIPMENT REPAIRS & MAINT	\$4,854	\$6,262	\$4,370	\$6,262
08400-81383	RENT TO AUTHORITY	\$1,091,182	\$399,962	\$402,000	\$400,000
08400-81530	AUTHORITY ADMIN EXPENSE	\$28,300	\$28,000	\$36,000	\$30,000

SEWER FUND
2012 FINAL BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL	BUDGET	PROJECTED	BUDGET
		2010	2011	2011	2012
08400-90750	MINOR CAPITAL EQUIPMENT	\$0	\$4,079	\$260	\$0
	TOTAL ADMINISTRATION	\$1,533,181	\$890,269	\$893,876	\$918,923
	<u>TREATMENT PLANT</u>				
08428-10110	MANAGER	\$109,052	\$110,969	\$110,849	\$114,178
08428-10115	OVERTIME	\$3,301	\$3,960	\$6,259	\$4,900
08428-10120	OPERATOR WAGES	\$475,239	\$486,205	\$494,261	\$511,275
08428-10142	LABORATORY TECHNICIAN	\$61,958	\$64,661	\$64,335	\$66,856
08428-10150	SUMMER HELP	\$2,414	\$7,079	\$4,195	\$12,205
08428-11156	EMPLOYEE INSURANCE	\$224,357	\$233,622	\$263,376	\$243,854
08428-11160	PENSION MIN MUNICIPAL OBLIG	\$87,436	\$94,376	\$94,376	\$98,060
08428-11161	FICA & MEDICARE TAX	\$47,780	\$51,464	\$49,785	\$54,265
08428-11164	WORKERS' COMPENSATION	\$24,847	\$26,870	\$21,820	\$27,423
08428-13250	CONFERENCES & TRAINING	\$3,326	\$6,200	\$4,866	\$8,425
08428-13260	DUES	\$500	\$780	\$604	\$780
08428-18280	UNIFORMS/BOOTS	\$4,060	\$6,000	\$6,000	\$6,000
08428-19163	MISC EMPLOYEE BENEFITS	\$150	\$250	\$1,507	\$1,000
08428-21200	OFFICE SUPPLIES	\$1,053	\$1,500	\$1,500	\$1,500
08428-30210	CHEMICALS	\$85,016	\$98,600	\$95,700	\$98,600
08428-30240	OPERATING EXPENSES	\$107	\$1,000	\$600	\$1,000
08428-30245	LABORATORY EXPENSE	\$19,757	\$19,850	\$19,550	\$19,850
08428-30247	IWP TESTING	\$4,959	\$13,000	\$11,592	\$12,060
08428-30275	SMALL EQUIPMENT	\$2,914	\$3,675	\$4,165	\$3,100
08428-30390	SLUDGE REMOVAL	\$192,219	\$206,000	\$196,000	\$206,000
08428-32320	COMMUNICATION	\$8,396	\$8,400	\$9,964	\$10,000
08428-33166	INSURANCE	\$104,744	\$115,122	\$99,616	\$111,602

SEWER FUND
2012 FINAL BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL	BUDGET	PROJECTED	BUDGET
		2010	2011	2011	2012
08428-35230	ELECTRICITY/GAS	\$284,532	\$265,000	\$264,000	\$265,000
08428-35233	HEATING FUEL	\$24,605	\$20,000	\$24,328	\$23,000
08428-42375	VEHICLE MAINTENANCE	\$2,921	\$2,500	\$3,800	\$3,500
08428-51374	OFFICE EQUIP REPAIRS & MAINT	\$373	\$500	\$500	\$800
08428-60374	PLANT MAINTENANCE	\$107,494	\$110,000	\$113,000	\$215,000
08428-62231	VEHICLE FUEL	\$6,950	\$6,000	\$7,500	\$7,500
08428-90750	MINOR CAPITAL EQUIPMENT	\$7,517	\$8,500	\$4,800	\$10,400
08428-90760	MAJOR CAPITAL EQUIPMENT	\$17,529	\$98,500	\$32,862	\$85,220
	TOTAL TREATMENT PLANT	\$1,915,506	\$2,070,583	\$2,011,710	\$2,223,353
	<u>COLLECTIONS</u>				
08429-10115	OVERTIME	\$11,471	\$9,240	\$10,995	\$9,100
08429-10120	COLLECTIONS WAGES	\$160,925	\$161,423	\$166,428	\$168,571
08429-11156	EMPLOYEE INSURANCE	\$74,656	\$88,495	\$87,639	\$92,689
08429-11160	PENSION MIN MUNICIPAL OBLIG	\$24,912	\$23,495	\$23,495	\$23,924
08429-11161	FICA & MEDICARE TAX	\$12,502	\$13,056	\$12,660	\$13,592
08429-11164	WORKERS' COMPENSATION	\$8,846	\$9,567	\$7,777	\$9,763
08429-32320	COMMUNICATION	\$8,006	\$8,100	\$7,550	\$8,100
08429-35230	ELECTRICITY/GAS	\$177,604	\$160,000	\$150,655	\$160,000
08429-35366	WATER	\$1,223	\$2,200	\$1,350	\$2,000
08429-35367	INFILTRATION	\$938	\$10,000	\$10,000	\$10,000
08429-35368	CONVEYANCE	\$11,111	\$10,000	\$11,805	\$12,000
08429-38374	PUMPING STATION MAINTENANCE	\$24,262	\$50,000	\$75,000	\$100,000
08429-42375	VEHICLE MAINTENANCE	\$5,455	\$3,500	\$8,800	\$6,000
08429-60380	WESTTOWN WAY PUMPING STATION	\$115,839	\$120,000	\$142,000	\$120,000
08429-62231	VEHICLE FUEL	\$10,275	\$10,000	\$12,000	\$12,000

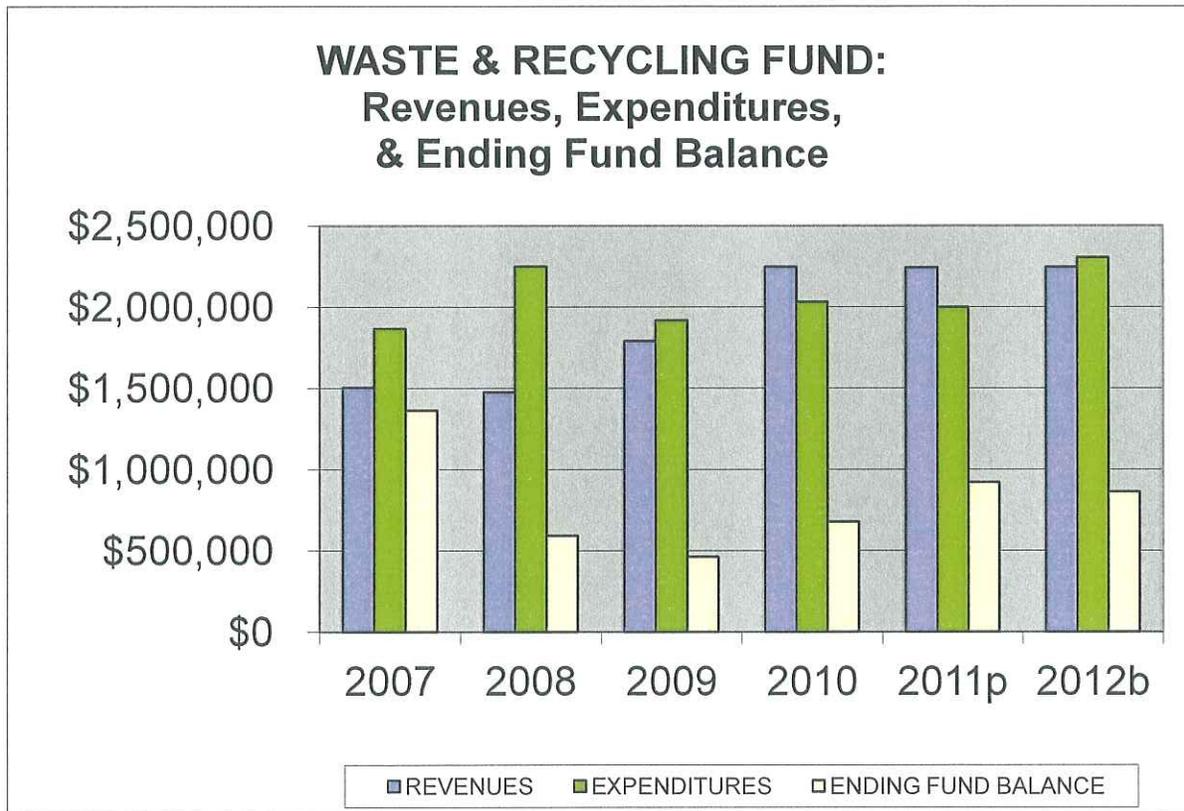
SEWER FUND
2012 FINAL BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL	BUDGET	PROJECTED	BUDGET
		2010	2011	2011	2012
08429-90750	MINOR CAPITAL EQUIPMENT	\$7,265	\$1,750	\$0	\$6,800
08429-90760	MAJOR CAPITAL EQUIPMENT	\$30,910	\$15,000	\$12,242	\$30,500
	TOTAL COLLECTIONS	\$686,200	\$695,826	\$740,396	\$785,039
	<u>OPERATING TRANSFERS</u>				
08492-97157	TRANSFER TO RETIREE HEALTH	\$42,395	\$43,667	\$43,667	\$44,977
	TOTAL OPERATING TRANSFERS	\$42,395	\$43,667	\$43,667	\$44,977
	<i>TOTAL EXPENDITURES</i>	\$4,177,282	\$3,700,345	\$3,689,649	\$3,972,292
	<u>OTHER FINANCIAL USES</u>				
	RESERVED FOR NEXT YEAR	\$1,974,354	\$2,047,657	\$2,567,140	\$2,824,891
	TOTAL OTHER FINANCIAL USES	\$1,974,354	\$2,047,657	\$2,567,140	\$2,824,891
	<i>TOTAL EXPENDITURES & OTHER</i>	\$6,151,636	\$5,748,002	\$6,256,789	\$6,797,183
	<i>OTHER FINANCIAL USES</i>				

WASTE & RECYCLING FUND

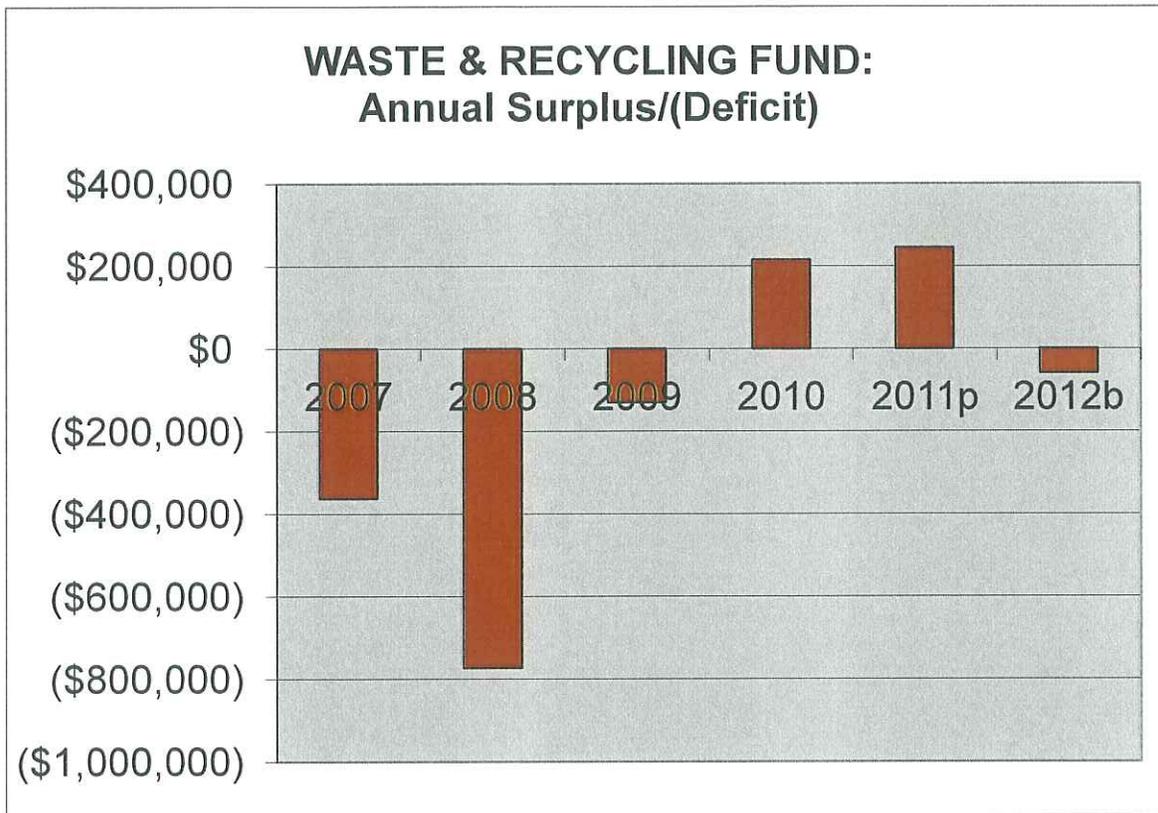


Committed to Excellence in Community Service



<u>YEAR</u>	<u>REVENUES</u>	<u>EXPENDITURES</u>	<u>ENDING FUND BALANCE</u>
2007	\$1,503,743	\$1,866,119	\$1,364,094
2008	\$1,476,041	\$2,248,783	\$591,352
2009	\$1,789,566	\$1,918,726	\$462,192
2010	\$2,246,439	\$2,031,249	\$677,382
2011p	\$2,243,056	\$1,998,700	\$921,738
2012b	\$2,244,907	\$2,303,533	\$863,112

p=projected
b=budget



<u>YEAR</u>	<u>SURPLUS/ (DEFICIT)</u>
2007	(\$362,376)
2008	(\$772,742)
2009	(\$129,160)
2010	\$215,190
2011p	\$244,356
2012b	(\$58,626)

p=projected
b=budget

WASTE & RECYCLING FUND
2012 FINAL BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL 2010	BUDGET 2011	PROJECTED 2011	BUDGET 2012
REVENUES					
<u>INTEREST</u>					
09340-03510	INTEREST EARNINGS	\$1,114	\$1,200	\$1,018	\$1,020
	TOTAL INTEREST	\$1,114	\$1,200	\$1,018	\$1,020
<u>GRANTS</u>					
09355-03650	PERFORMANCE GRANT	\$108,706	\$77,512	\$77,512	\$46,507
	TOTAL GRANTS	\$108,706	\$77,512	\$77,512	\$46,507
<u>COLLECTION FEES</u>					
09364-03760	COLLECTION FEES	\$2,078,307	\$2,082,500	\$2,094,685	\$2,135,880
09364-03770	SALE OF RECYCLABLES	\$1,310	\$1,500	\$1,350	\$1,500
09364-03771	LOST DISCOUNT PENALTY & INT	\$46,286	\$40,000	\$51,369	\$45,000
	TOTAL COLLECTION FEES	\$2,125,903	\$2,124,000	\$2,147,404	\$2,182,380
<u>MISCELLANEOUS REVENUES</u>					
09380-03800	MISCELLANEOUS	\$10,716	\$10,000	\$17,122	\$15,000
	TOTAL MISCELLANEOUS REVENUES	\$10,716	\$10,000	\$17,122	\$15,000
<u>OPERATING TRANSFERS</u>					
09392-03901	TRANSFER FROM GENERAL FUND	\$0	\$0	\$0	\$0
	TOTAL OPERATING TRANSFERS	\$0	\$0	\$0	\$0
	TOTAL REVENUES	\$2,246,439	\$2,212,712	\$2,243,056	\$2,244,907
<u>OTHER FINANCING SOURCES</u>					
	RESERVED FROM PRIOR YEAR	\$462,192	\$426,912	\$677,382	\$921,738
	TOTAL OTHER FINANCING SOURCES	\$462,192	\$426,912	\$677,382	\$921,738
	TOTAL REVENUES & OTHER	\$2,708,631	\$2,639,624	\$2,920,438	\$3,166,645
FINANCING SOURCES					

WASTE & RECYCLING FUND
2012 FINAL BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL 2010	BUDGET 2011	PROJECTED 2011	BUDGET 2012
EXPENDITURES					
<u>ADMINISTRATION</u>					
09400-10110	PUBLIC WORKS SALARIES	\$9,545	\$9,704	\$9,693	\$10,004
09400-10125	SECRETARIAL/CLERICAL	\$24,253	\$24,679	\$24,429	\$20,286
09400-10135	FINANCE PERSONNEL	\$11,263	\$14,872	\$14,843	\$14,200
09400-11156	EMPLOYEE INSURANCE	\$10,302	\$10,914	\$12,093	\$14,201
09400-11161	FICA & MEDICARE TAX	\$3,343	\$3,845	\$3,716	\$3,480
09400-11164	WORKERS' COMPENSATION	\$148	\$161	\$135	\$173
09400-17350	BONDING INSURANCE	\$0	\$1,210	\$1,086	\$1,066
09400-21200	OFFICE SUPPLIES	\$61	\$400	\$150	\$400
09400-30240	GENERAL OPERATING EXPENSE	\$48	\$250	\$75	\$250
09400-34340	ADVERTISING & PRINTING	\$5,490	\$6,700	\$6,020	\$6,700
09400-36370	SERVICE CONTRACT - I.T. EQUIPMNT	\$4,908	\$12,666	\$12,512	\$10,466
09400-37325	POSTAGE	\$6,520	\$7,567	\$6,735	\$7,327
09400-51374	EQUIPMENT REPAIRS & MAINT	\$1,250	\$1,145	\$967	\$1,145
	TOTAL ADMINISTRATION	\$77,131	\$94,113	\$92,454	\$89,698
<u>PROFESSIONAL SERVICES</u>					
09425-31290	LEGAL SERVICES	\$2,514	\$3,800	\$3,465	\$3,800
09425-31310	AUDITING SERVICES	\$2,529	\$2,504	\$2,504	\$2,575
	TOTAL PROFESSIONAL SERVICES	\$5,043	\$6,304	\$5,969	\$6,375
<u>CONTRACTED SERVICES</u>					
09427-30491	RECYCLABLE RETURNS	\$21,477	\$15,000	(\$37,915)	(\$15,000)
09427-30497	OTHER RECYCLING EXPENSES	\$2,512	\$9,625	\$9,325	\$9,325
09427-36490	CONTRACTED COLL & DISPOSAL	\$1,433,217	\$1,484,555	\$1,357,916	\$1,526,072
09427-36495	TIPPING FEES	\$461,677	\$528,883	\$443,751	\$554,423

WASTE & RECYCLING FUND
2012 FINAL BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL	BUDGET	PROJECTED	BUDGET
		2010	2011	2011	2012
09427-80498	SENIOR CITIZEN REBATE PROGRAM	\$30,192	\$27,200	\$27,200	\$32,640
	TOTAL CONTRACTED SERVICES	\$1,949,075	\$2,065,263	\$1,800,277	\$2,107,460
	<u>OPERATING TRANSFERS</u>				
09492-97100	TRANSFER TO GENERAL FUND	\$0	\$100,000	\$100,000	\$100,000
	TOTAL OPERATING TRANSFERS	\$0	\$100,000	\$100,000	\$100,000
	TOTAL EXPENDITURES	\$2,031,249	\$2,265,680	\$1,998,700	\$2,303,533
	<u>OTHER FINANCIAL USES</u>				
	RESERVED FOR NEXT YEAR	\$677,382	\$373,944	\$921,738	\$863,112
	TOTAL OTHER FINANCIAL USES	\$677,382	\$373,944	\$921,738	\$863,112
	TOTAL EXPENDITURES & OTHER	\$2,708,631	\$2,639,624	\$2,920,438	\$3,166,645
	OTHER FINANCIAL USES				

STATE HIGHWAY FUND



Committed to Excellence in Community Service

STATE HIGHWAY FUND
2012 FINAL BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL	BUDGET	PROJECTED	BUDGET
		2010	2011	2011	2012
REVENUES					
<u>INTEREST</u>					
35340-03510	INTEREST EARNINGS	\$551	\$800	\$482	\$500
	TOTAL INTEREST	\$551	\$800	\$482	\$500
<u>INTERGOVERNMENTAL REVENUE</u>					
35355-03640	STATE GRANT	\$448,892	\$448,603	\$459,013	\$475,419
	TOTAL INTERGOVTAL REVENUE	\$448,892	\$448,603	\$459,013	\$475,419
	TOTAL REVENUES	\$449,443	\$449,403	\$459,495	\$475,919
<u>OTHER FINANCING SOURCES</u>					
	RESERVED FROM PRIOR YEAR	\$150,755	\$97,036	\$96,887	\$24,827
	TOTAL OTHER FINANCING SOURCES	\$150,755	\$97,036	\$96,887	\$24,827
	TOTAL REVENUES & OTHER	\$600,198	\$546,439	\$556,382	\$500,746
FINANCING SOURCES					

STATE HIGHWAY FUND
2012 FINAL BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL	BUDGET	PROJECTED	BUDGET
		2010	2011	2011	2012
<i>EXPENDITURES</i>					
<u>HIGHWAYS, STREETS & ROADS</u>					
35432-30270	SNOW MATERIALS				
	STATE FUNDS	\$78,311	\$106,800	\$106,555	\$50,000
35439-30270	ROAD CONSTRUCTION MATERIALS				
	STATE FUNDS	\$425,000	\$425,000	\$425,000	\$425,000
	TOTAL HWYS, STREETS & ROADS	\$503,311	\$531,800	\$531,555	\$475,000
	<i>TOTAL EXPENDITURES</i>	\$503,311	\$531,800	\$531,555	\$475,000
<u>OTHER FINANCIAL USES</u>					
	RESERVED FOR NEXT YEAR	\$96,887	\$14,639	\$24,827	\$25,746
	TOTAL OTHER FINANCIAL USES	\$96,887	\$14,639	\$24,827	\$25,746
	<i>TOTAL EXPENDITURES & OTHER</i>	\$600,198	\$546,439	\$556,382	\$500,746
<i>OTHER FINANCIAL USES</i>					

CAPITAL RESERVE FUND



Committed to Excellence in Community Service

CAPITAL RESERVE FUND
2012 FINAL BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL 2010	BUDGET 2011	PROJECTED 2011	BUDGET 2012
<i>REVENUES</i>					
30340-03510	INTEREST EARNINGS	\$21,402	\$22,000	\$11,363	\$13,300
30392-03901	TRANSFER FROM GENERAL FUND	\$807,495	\$1,383,735	\$1,246,995	\$1,519,500
30392-03961	TRANSFER FROM RESTRICTED FND	\$0	\$405,590	\$207,354	\$177,955
30393-03810	GENL OBLIG BOND/NOTE PROCEEDS	\$3,272,579	\$2,233,674	\$1,729,008	\$504,666
	<i>TOTAL REVENUES</i>	\$4,101,476	\$4,044,999	\$3,194,720	\$2,215,421
<u>OTHER FINANCING SOURCES</u>					
	RESERVED FROM PRIOR YEAR	\$4,980,975	\$4,568,463	\$4,524,186	\$4,232,393
	TOTAL OTHER FINANCING SOURCES	\$4,980,975	\$4,568,463	\$4,524,186	\$4,232,393
	<i>TOTAL REVENUES & OTHER FINANCING SOURCES</i>	\$9,082,451	\$8,613,462	\$7,718,906	\$6,447,814

CAPITAL RESERVE FUND
2012 FINAL BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL 2010	BUDGET 2011	PROJECTED 2011	BUDGET 2012
EXPENDITURES					
30409-31291	POLLUTION REMEDIATION	\$22,577	\$7,000	\$2,153	\$5,000
30409-60612	GEN'L CONSTRUCTION CONTRACTS	\$2,609,323	\$2,233,674	\$1,800,363	\$566,892
30409-60660	PROFESSIONAL FEES	\$961,368	\$50,000	\$191,980	\$50,000
30409-60670	MUNICIPAL COMPLEX	\$0	\$0	\$0	\$200,000
30433-30371	TRAFFIC STUDIES	\$360	\$0	\$0	\$0
30433-30372	TRAFFIC SIGNAL MAINTENANCE	\$25,037	\$28,000	\$28,000	\$30,000
30433-30374	SIGNAL CONSTRUCTION	\$11,355	\$180,000	\$180,000	\$180,000
30433-30375	TRAFFIC STUDY - TWP WIDE	\$0	\$7,500	\$7,500	\$7,500
30438-30270	ROAD MAINTENANCE	\$109,934	\$100,000	\$51,500	\$0
30438-90760	HWY, ROADS-MAJOR CAPITAL EQPT	\$267,548	\$101,700	\$101,700	\$0
30454-73613	PARKS IMPROVEMENTS	\$0	\$130,590	\$114,124	\$119,955
30454-90760	PARKS-MAJOR CAPITAL EQPT	\$0	\$275,000	\$112,373	\$58,000
30470-85481	LOAN INTEREST PUBLIC WORKS BLDC	\$15,948	\$220,110	\$175,161	\$216,000
30470-85482	LOAN PRINCIPAL PUBLIC WORKS BLD	\$0	\$220,125	\$189,833	\$456,000
30470-85475	LOAN INTEREST BUILDING	\$187,815	\$180,000	\$168,826	\$165,000
30470-85476	LOAN PRINCIPAL BUILDING	\$347,000	\$363,000	\$363,000	\$380,000
30492-970	TRANSFER TO GENERAL FUND	\$0	\$0	\$0	\$0
	TOTAL EXPENDITURES	\$4,558,265	\$4,096,699	\$3,486,513	\$2,434,347
<u>OTHER FINANCIAL USES</u>					
	RESERVED FUTURE CAPITAL PROJEC	\$4,524,186	\$4,516,763	\$4,232,393	\$4,013,467
	TOTAL OTHER FINANCIAL USES	\$4,524,186	\$4,516,763	\$4,232,393	\$4,013,467
	TOTAL EXPENDITURES & OTHER	\$9,082,451	\$8,613,462	\$7,718,906	\$6,447,814

OTHER FINANCIAL USES



*1025 Paoli Pike
West Chester, Pennsylvania 19380
610-696-5266
twp@westgoshen.org*