



FINAL BUDGET 2013

West Goshen Township
Chester County
Pennsylvania

Committed to Excellence in Community Service



WEST GOSHEN TOWNSHIP

SUPERVISORS

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Patricia B. McIlvaine, Vice Chairman
Philip J. Corvo, Member
Theodore J. Murphy, Esq., Member
Dr. Robert S. White, Member

TOWNSHIP MANAGER

Casey LaLonde

FINANCE DIRECTOR

Jeanne M. Denham

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RAYMOND H. HALVORSEN, *Chairman*
PATRICIA B. MCILVAINE, *Vice-Chairman*
PHILIP J. CORVO, JR., *Member*
THEODORE J. MURPHY, ESQ., *Member*
DR. ROBERT S. WHITE, *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, 2012

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, 2013, and ending December 31, 2013. 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 2013 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 services represent excellent value for residents, business owners and visitors. The Township provides 24-hour police service that includes specialty divisions; its parks and recreation programs have been recognized in national publications; its proactive streets maintenance and reconstruction program is unmatched in the surrounding area; and its well-managed sewage treatment facility not only provides cost effective service to Township residents and businesses, but also accepts flows under agreements with neighboring municipalities. That our consumers have come to rely on the full complement of services provided is a testament to the Township's commitment to its mission – public service. Not surprisingly, the cost of fulfilling this mission continues to rise. However, the Board of Supervisors and Township staff remain 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.

ECONOMIC OUTLOOK

National economic outlooks are mixed for 2013. As of the date of this message, uncertainty over how the government will handle the fiscal cliff has slowed whatever momentum the economy may have achieved in 2012. However, there are some positive indicators moving into 2013. Unemployment is well below its peak, and job growth is expected to rise over the next year. Low borrowing rates have also helped to shrink consumer installment debt and strengthen the housing market.

2013 BUDGET PROCESS

The annual budget process is a critical and time-sensitive process that acts as a blueprint for the Board of Supervisors' 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. West Goshen Township is committed to meeting

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.

For many consecutive years, the Township consistently generated revenues in excess of budgeted figures and contained expenditures below budgeted amounts. However, since 2009, expenditures have outpaced revenues. The Township faces the same situation moving into 2013.

Revenues are expected to remain flat through 2013. 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 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.

Total expenditures for 2013 are expected to fall \$300,000 below the budgeted expenditures for 2012. This is not a naturally occurring circumstance. Rather, it is the result of extraordinarily arduous discussions between the Board and Township Department Heads. Notwithstanding this achievement, 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.

LOOKING BACK

On January 3, 2012, the West Goshen Township Board of Supervisors grew from three to five members when three newly elected Supervisors took their Oaths of Office. Since that date, this Board has collaborated on a variety of administrative, procedural, and policy decisions.

The new Public Works garage has been in service for just over a year, and it has more than fulfilled expectations. This facility boasts a full-service mechanics bay, indoor truck wash bay, full-service tire room, sign shop, and small tool repair area. In addition, it houses the Township's Emergency Operation Center and provides supplementary indoor storage for Township records. Outside of the main building, salt storage has tripled to accommodate an average one-year salt usage. The Township manufactures its own pretreatment brine and, in fact, sells this product to surrounding municipalities.

LOOKING AHEAD

There are challenges on the horizon. The Clean Water Act has placed new regulations upon the Township. These regulations have been in effect since 2003, are permitted through DEP, and have now been updated with additional and more stringent requirements. These requirements mandate that we initiate expensive programs within the Township as early as 2013 and can be very costly in nature. Programs include the removal of sediment and pollutants from our stormwater system. Street cleaning and retention basin retrofits are only a component of these new requirements. All of these programs are unfunded but municipalities are obligated to implement them. No definitive budget projections currently exist for these projects, but are expected to develop over the next 12 to 18 months.

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 2013, 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, 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 potential. Revenue generated by the Local Services Tax 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 decrease by 2% in 2013. The most significant expenditures of General Fund are traditionally those related to personnel and major capital. Although employment costs increase every year, this decrease was achieved largely through prioritized spending and modified major capital plans. 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 expects to realize a small increase in fund balance for 2013.

The Waste and Recycling Fund presents an essentially balanced budget for 2013. 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. In terms of frequency and services offered, the collection program is expected to remain the same throughout 2013, 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 2013 representing Liquid Fuel Tax in the amount of \$461,545. 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 transfers from other funds.

The amounts for 2013 will primarily be expended on capital improvements and debt service payments. 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,

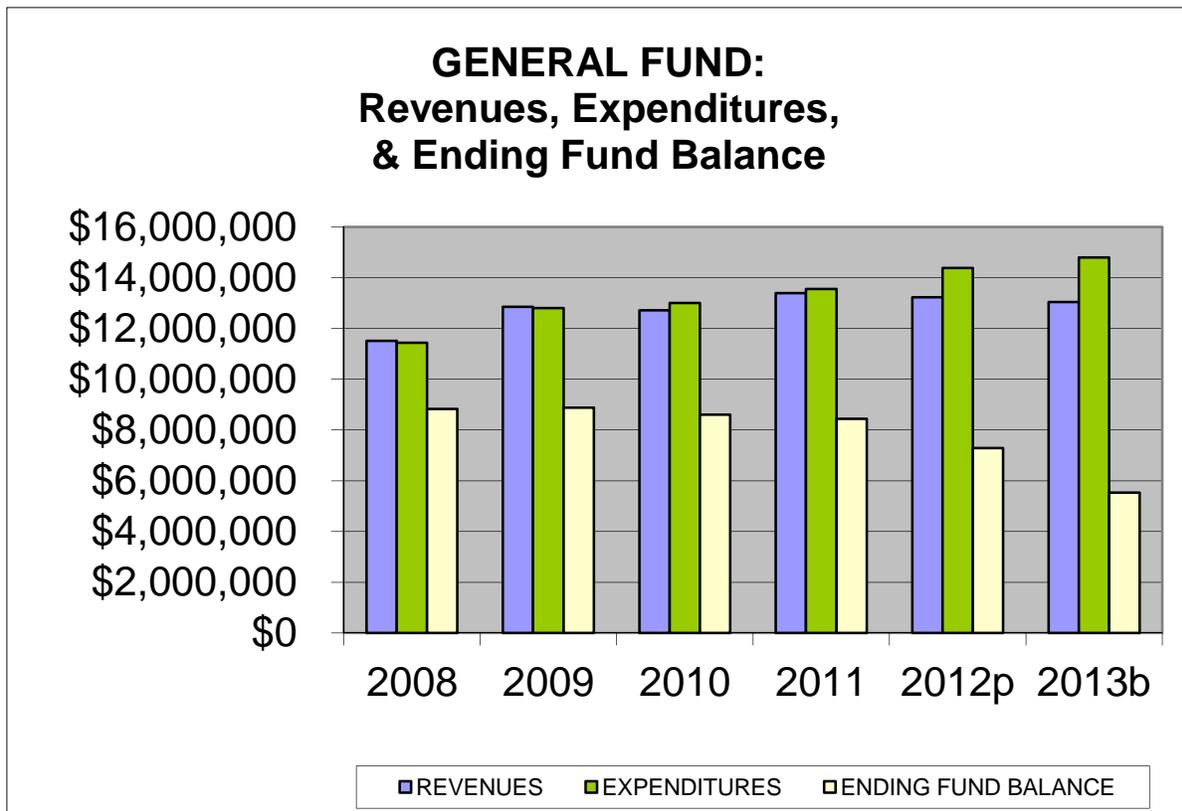


Casey LaLonde
Township Manager

GENERAL FUND

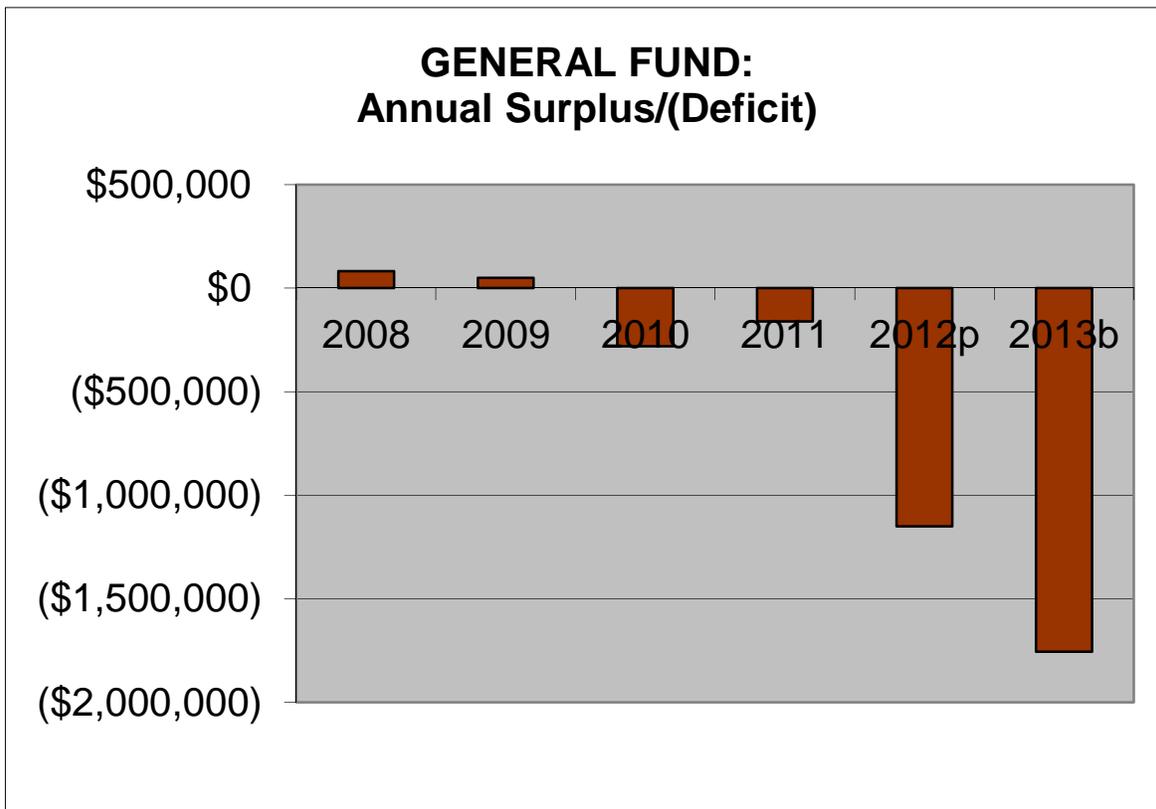


Committed to Excellence in Community Service



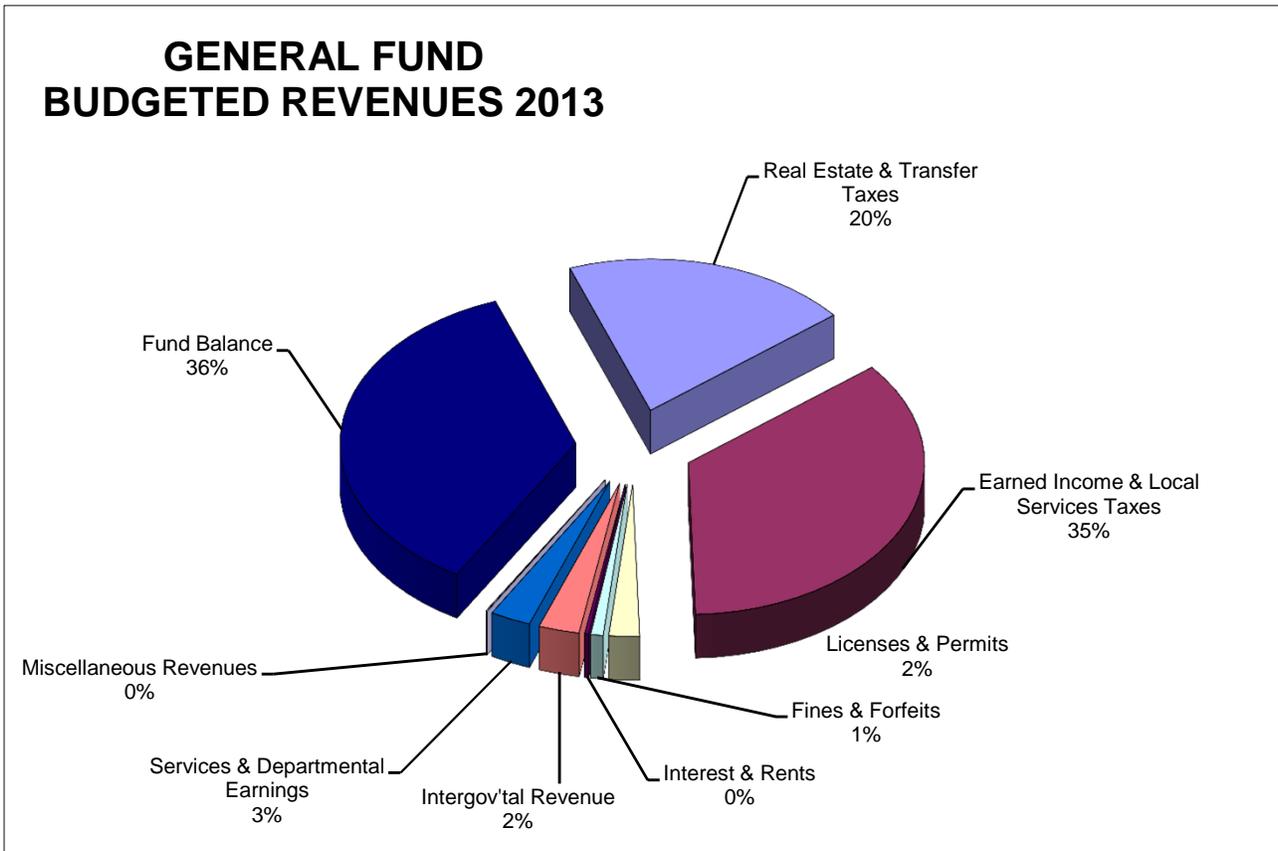
<u>YEAR</u>	<u>REVENUES</u>	<u>EXPENDITURES</u>	<u>ENDING FUND BALANCE</u>
2008	\$11,509,984	\$11,428,312	\$8,830,627
2009	\$12,853,250	\$12,804,551	\$8,879,327
2010	\$12,714,139	\$12,995,677	\$8,597,789
2011	\$13,391,448	\$13,551,895	\$8,437,342
2012p	\$13,227,703	\$14,378,735	\$7,286,310
2013b	\$13,036,169	\$14,792,477	\$5,530,002

p=projected
b=budget



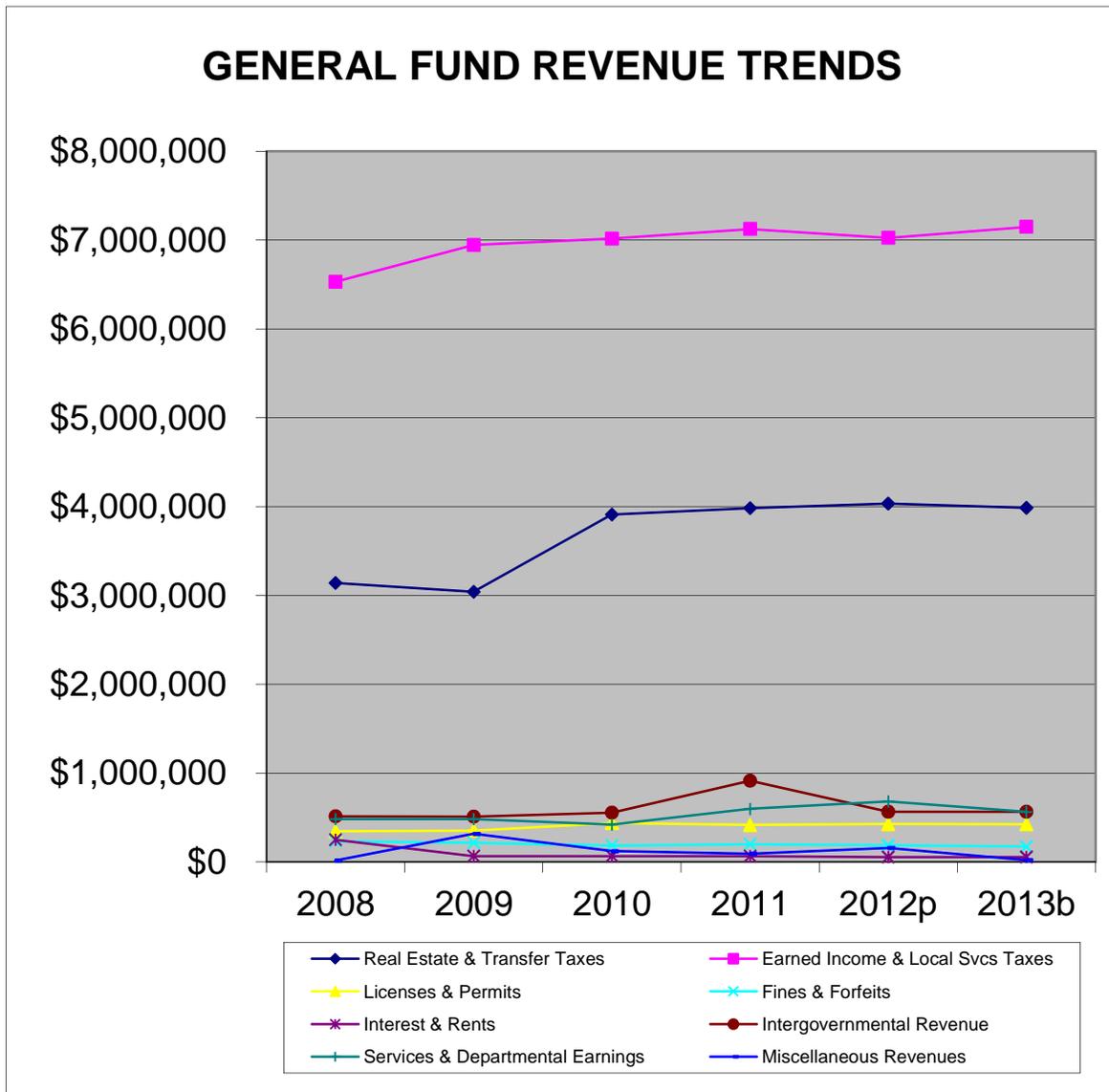
<u>YEAR</u>	<u>SURPLUS/ (DEFICIT)</u>
2008	\$81,672
2009	\$48,699
2010	(\$281,538)
2011	(\$160,447)
2012p	(\$1,151,032)
2013b	(\$1,756,308)

p=projected
b=budget



BUDGETED REVENUES 2013

Real Estate & Transfer Taxes	\$3,988,003
Earned Income & Local Services Taxes	\$7,150,000
Licenses & Permits	\$423,850
Fines & Forfeits	\$172,885
Interest & Rents	\$54,862
Intergovernmental Revenue	\$564,072
Services & Departmental Earnings	\$563,157
Miscellaneous Revenues	\$19,340
Fund Balance	\$7,286,310



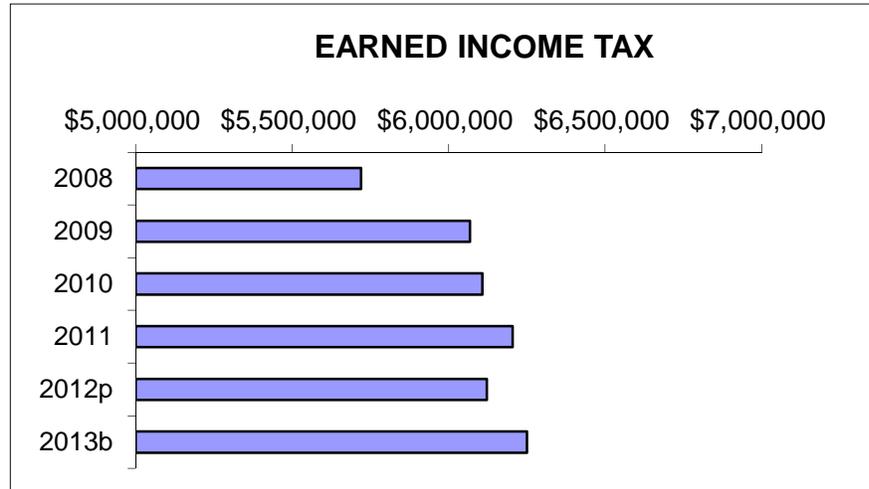
REVENUE TRENDS

	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012p</u>	<u>2013b</u>
Real Estate & Transfer Taxes	\$3,141,818	\$3,040,775	\$3,909,722	\$3,984,500	\$4,033,215	\$3,988,003
Earned Income & Local Svcs Taxe:	\$6,532,148	\$6,946,992	\$7,018,244	\$7,125,803	\$7,026,170	\$7,150,000
Licenses & Permits	\$343,409	\$352,925	\$438,392	\$415,290	\$425,965	\$423,850
Fines & Forfeits	\$231,412	\$214,759	\$184,930	\$197,134	\$186,758	\$172,885
Interest & Rents	\$249,608	\$65,061	\$65,320	\$64,697	\$54,622	\$54,862
Intergovernmental Revenue	\$512,755	\$509,471	\$554,517	\$914,691	\$564,072	\$564,072
Services & Departmental Earnings	\$482,823	\$481,644	\$421,518	\$597,043	\$680,070	\$563,157
Miscellaneous Revenues	\$16,011	\$316,624	\$121,495	\$92,290	\$156,831	\$19,340

p=projected
b=budget

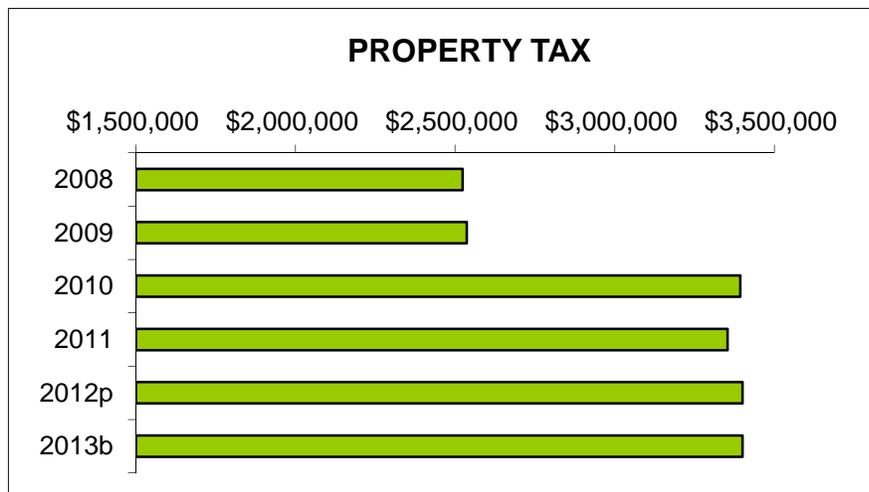
EARNED INCOME TAX

2008	\$5,719,742
2009	\$6,068,503
2010	\$6,107,465
2011	\$6,204,105
2012p	\$6,122,603
2013b	\$6,250,000



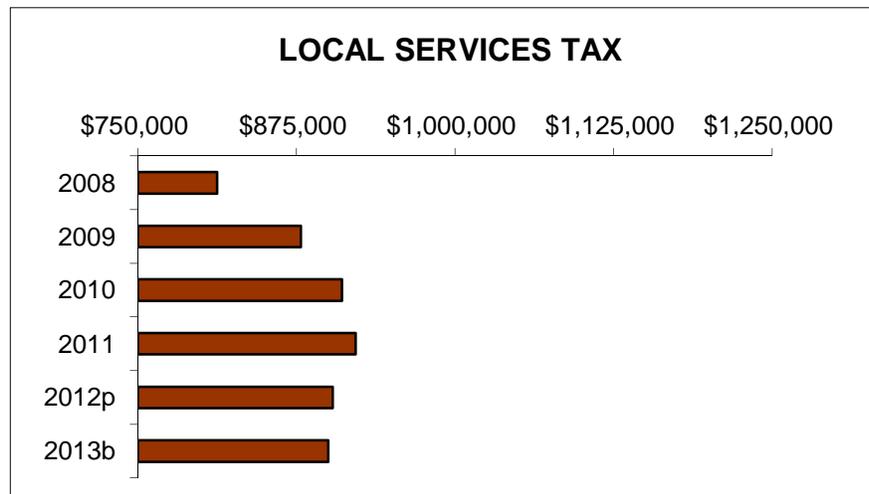
PROPERTY TAX

2008	\$2,523,233
2009	\$2,536,082
2010	\$3,393,739
2011	\$3,353,840
2012p	\$3,400,003
2013b	\$3,400,003



LOCAL SERVICES TAX¹

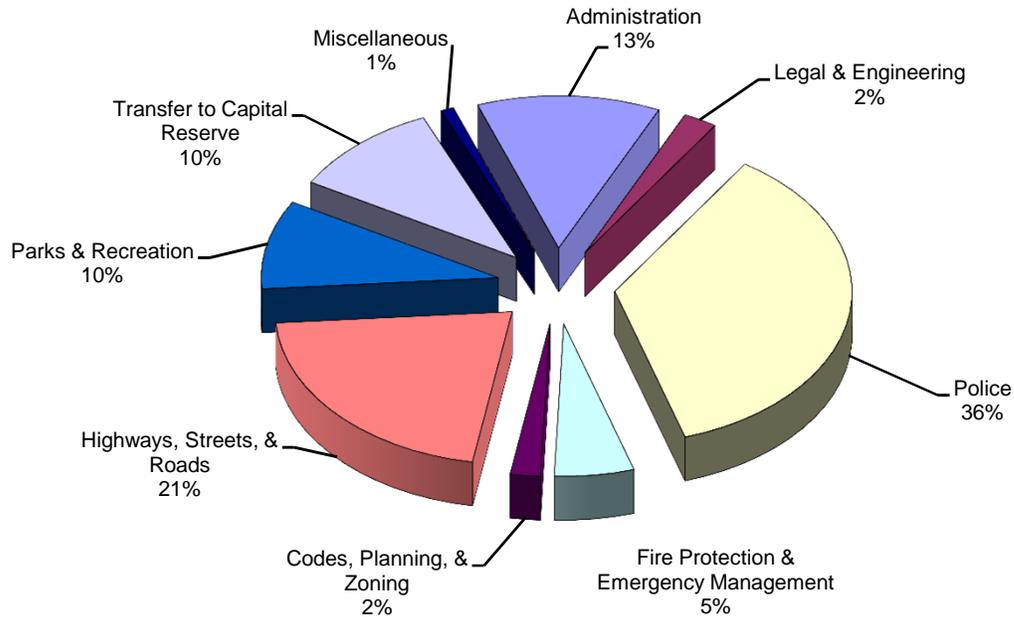
2008	\$812,406
2009	\$878,489
2010	\$910,778
2011	\$921,698
2012p	\$903,567
2013b	\$900,000



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 2013



BUDGETED EXPENDITURES 2013

Administration	\$1,847,772
Legal & Engineering	\$340,251
Police	\$5,320,059
Fire Protection & Emergency Management	\$801,694
Codes, Planning, & Zoning	\$302,031
Highways, Streets, & Roads	\$3,126,217
Parks & Recreation	\$1,395,016
Transfer to Capital Reserve	\$1,523,319
Miscellaneous	\$131,118

ACCT CODE	ACCOUNT TITLE	ACTUAL 2011	BUDGET 2012	PROJECTED 2012	BUDGET 2013
REVENUES					
<u>REAL ESTATE & LOCAL ENABLING TAXES</u>					
01300-03110	REAL ESTATE CURRENT YEAR	\$3,353,840	\$3,400,000	\$3,400,003	\$3,400,003
01300-03120	REAL ESTATE PRIOR YEAR	\$3,525	\$3,000	\$7,332	\$3,000
01300-03130	DELINQUENT LIENED	\$43,142	\$32,000	\$46,826	\$45,000
01300-03140	INTERIMS	\$15,851	\$12,000	\$53,834	\$25,000
01310-03210	TRANSFER TAX	\$568,142	\$500,000	\$525,220	\$515,000
01310-03220	EARNED INCOME TAX	\$6,204,105	\$6,450,000	\$6,122,603	\$6,250,000
01310-03230	LOCAL SERVICES TAX	\$921,698	\$900,000	\$903,567	\$900,000
	TOTAL R.E. & ENABLING TAXES	\$11,110,303	\$11,297,000	\$11,059,385	\$11,138,003
<u>LICENSES & PERMITS</u>					
01321-03320	SOLICITORS & REFUSE	\$500	\$350	\$600	\$350
01321-03330	CABLE TV FRANCHISE	\$409,665	\$410,000	\$419,219	\$420,000
01321-03340	STREET ENCROACHMENTS	\$5,125	\$3,500	\$6,146	\$3,500
	TOTAL LICENSES & PERMITS	\$415,290	\$413,850	\$425,965	\$423,850
<u>FINES & FORFEITS</u>					
01331-03410	VEHICLE CODE VIOLATIONS	\$152,729	\$132,000	\$148,873	\$135,000
01331-03420	ORDINANCE VIOLATIONS	\$44,405	\$35,000	\$37,885	\$37,885
	TOTAL FINES & FORFEITS	\$197,134	\$167,000	\$186,758	\$172,885
<u>INTEREST & RENTS</u>					
01340-03510	INTEREST EARNINGS	\$29,776	\$33,000	\$19,704	\$18,776
01340-03521	PARK/PAVILION RENTALS	\$9,325	\$8,000	\$8,552	\$9,000
01340-03522	CELL TOWER RENT	\$25,596	\$26,364	\$26,366	\$27,086
	TOTAL INTEREST & RENTS	\$64,697	\$67,364	\$54,622	\$54,862

ACCT CODE	ACCOUNT TITLE	ACTUAL 2011	BUDGET 2012	PROJECTED 2012	BUDGET 2013
<u>INTERGOVERNMENTAL REVENUE</u>					
01355-03610	PUBLIC UTILITY TAX	\$15,300	\$15,300	\$15,200	\$15,200
01355-03620	ALCOHOLIC BEVERAGE LICENSES	\$4,050	\$4,050	\$4,050	\$4,050
01355-03630	FOREIGN FIRE INSURANCE	\$361,857	\$224,787	\$204,576	\$204,576
01355-03635	STATE AID EMPLOYEE PENSION	\$533,484	\$311,507	\$340,246	\$340,246
	TOTAL INTERGOVTAL REVENUE	\$914,691	\$555,644	\$564,072	\$564,072
<u>SERVICES & DEPARTMENTAL EARNINGS</u>					
01361-03710	SUBDIV/LAND DEV APPLIC FEES	\$28,665	\$3,500	\$15,000	\$15,000
01361-03711	SUBDIV/LAND DEV REVIEW FEES	\$14,327	\$6,000	\$15,300	\$13,000
01361-03713	HEARING FEES	\$11,500	\$5,000	\$1,000	\$5,000
01361-03715	SALE OF MAPS & PUBLICATIONS	\$261	\$196	\$157	\$157
01361-03720	SPECIAL POLICE SERVICES	\$173,374	\$150,000	\$145,221	\$150,000
01361-03730	BUILDING PERMITS	\$285,643	\$240,000	\$412,368	\$295,000
01361-03731	PLUMBING PERMITS	\$18,613	\$18,500	\$24,314	\$20,000
01361-03780	SUMMER RECREATION FEES	\$64,169	\$64,000	\$66,710	\$65,000
01361-03781	SKATE PARK FEES	\$491	\$0	\$0	\$0
	TOTAL SERVICES & DEPT EARNINGS	\$597,043	\$487,196	\$680,070	\$563,157
<u>MISCELLANEOUS REVENUES</u>					
01380-03800	MISCELLANEOUS	\$84,776	\$15,080	\$144,331	\$15,340
01380-03890	SALE OF FIXED ASSETS	\$7,514	\$4,000	\$12,500	\$4,000
	TOTAL MISCELLANEOUS REVENUES	\$92,290	\$19,080	\$156,831	\$19,340
<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	\$13,391,448	\$13,107,134	\$13,227,703	\$13,036,169

ACCT CODE	ACCOUNT TITLE	ACTUAL	BUDGET	PROJECTED	BUDGET
		2011	2012	2012	2013
	<u>OTHER FINANCING SOURCES</u>				
	RESERVED FROM PRIOR YEAR	\$8,597,789	\$5,919,640	\$8,437,342	\$7,286,310
	TOTAL OTHER FINANCING SOURCES	\$8,597,789	\$5,919,640	\$8,437,342	\$7,286,310
	<i>TOTAL REVENUES & OTHER FINANCING SOURCES</i>	<u>\$21,989,237</u>	<u>\$19,026,774</u>	<u>\$21,665,045</u>	<u>\$20,322,479</u>

ACCT CODE	ACCOUNT TITLE	ACTUAL 2011	BUDGET 2012	PROJECTED 2012	BUDGET 2013
<i>EXPENDITURES</i>					
GENERAL GOVERNMENT					
ADMINISTRATION					
<u>SALARIES & WAGES</u>					
01400-10105	ELECTED OFFICIALS	\$9,281	\$15,469	\$15,468	\$15,469
01400-10110	MANAGER	\$74,077	\$76,760	\$76,660	\$79,126
01400-10115	OVERTIME	\$0	\$1,250	\$0	\$350
01400-10125	SECRETARIAL/CLERICAL	\$205,773	\$289,397	\$242,295	\$198,003
01400-10135	FINANCE PERSONNEL	\$167,482	\$189,102	\$191,968	\$195,268
01400-10170	HEALTHCARE WAIVER	\$10,000	\$10,000	\$10,000	\$5,000
	TOTAL SALARIES & WAGES	\$466,613	\$581,978	\$536,391	\$493,216
<u>EMPLOYEE BENEFITS</u>					
01400-11156	EMPLOYEE INSURANCE	\$118,425	\$185,963	\$179,498	\$250,620
01400-11160	PENSION MIN MUNICIPAL OBLIG	\$99,552	\$97,197	\$97,197	\$141,436
01400-11161	FICA & MEDICARE TAX	\$34,499	\$43,561	\$40,481	\$36,812
01400-11164	WORKERS' COMPENSATION	\$773	\$1,035	\$903	\$6,129
01400-11170	PENSION ACTUARY EXPENSE	\$6,000	\$6,500	\$3,500	\$6,500
	TOTAL EMPLOYEE BENEFITS	\$259,249	\$334,256	\$321,579	\$441,497
<u>OTHER EXPENSES</u>					
01400-13250	CONFERENCES & TRAINING	\$11,517	\$32,835	\$28,863	\$21,736
01400-13251	MILEAGE	\$35	\$100	\$25	\$100
01400-15260	DUES	\$6,075	\$8,860	\$6,835	\$7,585
01400-16265	SUBSCRIPTIONS	\$1,403	\$1,557	\$1,845	\$1,850
01400-17350	BONDING INSURANCE	\$5,333	\$5,332	\$5,333	\$5,400
01400-19163	MISC EMPLOYEE BENEFITS	\$20,431	\$15,613	\$15,696	\$16,313

GENERAL FUND
2013 FINAL BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL	BUDGET	PROJECTED	BUDGET
		2011	2012	2012	2013
01400-21200	OFFICE SUPPLIES	\$12,082	\$12,000	\$12,000	\$12,500
01400-30240	GENERAL OPERATING EXPENSE	\$6,835	\$18,340	\$13,132	\$12,250
01400-30275	SMALL ITEMS OF EQUIPMENT	\$181	\$14,650	\$14,509	\$750
01400-31290	PROFESSIONAL SERVICES	\$10,702	\$600	\$600	\$600
01400-31410	SETTLEMENTS	\$0	\$0	\$5,500	\$0
01400-32320	COMMUNICATION	\$29,148	\$21,748	\$22,992	\$23,895
01400-33165	UNEMPLOYMENT COMPENSATION	\$3,736	\$20,000	\$27	\$0
01400-34340	ADVERTISING & PRINTING	\$29,991	\$31,780	\$32,498	\$33,550
01400-35230	ELECTRICITY/GAS	\$48,685	\$53,100	\$48,600	\$50,100
01400-36370	SERVICE CONTRACT - I.T. EQUIPMNT	\$30,171	\$28,620	\$27,539	\$25,220
01400-36450	CONTRACTED SERVICE COMPUTER	\$26,245	\$5,400	\$30,176	\$30,757
01400-36470	ANIMAL CONTROL SPCA	\$4,900	\$4,800	\$4,845	\$4,510
01400-37325	POSTAGE	\$12,521	\$16,000	\$14,800	\$15,000
01400-42375	VEHICLE MAINTENANCE	\$826	\$2,500	\$2,051	\$4,000
01400-51374	EQUIPMENT REPAIRS & MAINT	\$11,682	\$10,107	\$10,307	\$10,481
01400-62231	VEHICLE FUEL	\$3,722	\$3,600	\$3,300	\$3,500
01400-80159	MISCELLANEOUS CONTRIBUTIONS	\$7,000	\$8,200	\$6,000	\$8,200
01400-90750	MINOR CAPITAL EQUIPMENT	\$6,109	\$5,600	\$3,863	\$5,100
01400-90760	MAJOR CAPITAL EQUIPMENT	\$0	\$42,724	\$32,767	\$3,000
	TOTAL OTHER EXPENSES	\$289,330	\$364,066	\$344,103	\$296,397
	TOTAL ADMINISTRATION	\$1,015,192	\$1,280,300	\$1,202,073	\$1,231,110
	<u>AUDITING & TAX COLLECTION</u>				
01402-10110	AUDITOR COMPENSATION	\$240	\$90	\$90	\$90
01402-31310	AUDITING SERVICES	\$26,657	\$27,460	\$27,480	\$28,360
01403-10110	TAX COLLECTOR COMPENSATION	\$14,000	\$14,000	\$14,000	\$14,000

GENERAL FUND
2013 FINAL BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL	BUDGET	PROJECTED	BUDGET
		2011	2012	2012	2013
01403-11161	FICA & MEDICARE TAX	\$1,071	\$1,078	\$1,071	\$1,078
01403-21200	OFFICE SUPPLIES	\$1,160	\$2,000	\$2,364	\$3,000
01403-31460	EIT COMMISSION	\$116,492	\$104,736	\$100,364	\$98,673
01403-37325	POSTAGE	\$2,981	\$3,300	\$3,114	\$3,340
	TOTAL AUDITING & TAX COLL	\$162,601	\$152,664	\$148,483	\$148,541
	<u>LEGAL & ENGINEERING</u>				
01404-31290	LEGAL SERVICES	\$122,666	\$100,000	\$104,527	\$100,000
01405-10110	ENGINEER	\$107,833	\$111,062	\$111,256	\$114,494
01405-11161	FICA & MEDICARE TAX	\$7,772	\$8,263	\$8,127	\$8,532
01405-13250	CONFERENCES & TRAINING	\$4,110	\$7,550	\$5,500	\$7,550
01405-15260	DUES	\$7,983	\$8,250	\$8,000	\$7,225
01405-16265	SUBSCRIPTIONS	\$31	\$750	\$956	\$750
01405-18280	UNIFORMS & BOOTS	\$286	\$400	\$400	\$400
01405-30240	GENERAL OPERATING EXPENSE	\$3,108	\$4,600	\$4,000	\$1,750
01405-30275	SMALL TOOLS	\$803	\$750	\$600	\$750
01405-36370	SERVICE CONTRACT - I.T. EQUIPMNT	\$13,980	\$14,550	\$16,900	\$15,800
01405-90760	MAJOR CAPITAL EQUIPMENT	\$5,995	\$27,000	\$24,000	\$83,000
	TOTAL LEGAL & ENGINEERING	\$274,567	\$283,175	\$284,266	\$340,251
	<u>BUILDINGS</u>				
01409-10120	WAGES	\$45,372	\$46,661	\$31,117	\$74,124
01409-10170	HEALTHCARE WAIVER	\$0	\$0	\$0	\$5,000
01409-11161	FICA & MEDICARE TAX	\$3,261	\$3,570	\$2,242	\$6,053
01409-13250	CONFERENCES & TRAINING	\$0	\$0	\$0	\$6,000
01409-15260	DUES	\$0	\$0	\$0	\$3,350
01409-18280	UNIFORMS & BOOTS	\$211	\$430	\$0	\$800

GENERAL FUND
2013 FINAL BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL	BUDGET	PROJECTED	BUDGET
		2011	2012	2012	2013
01409-21200	BUILDING SUPPLIES	\$8,699	\$4,500	\$21,504	\$12,100
01409-31141	CLEANING SERVICES	\$24,404	\$25,172	\$26,810	\$26,810
01409-33166	INSURANCE	\$59,441	\$67,645	\$62,987	\$68,434
01409-38374	REPAIRS & MAINTENANCE	\$173,187	\$334,920	\$328,000	\$265,450
	TOTAL BUILDINGS	\$314,575	\$482,898	\$472,660	\$468,121
	TOTAL GENERAL GOVERNMENT	\$1,766,935	\$2,199,037	\$2,107,482	\$2,188,023
	PUBLIC SAFETY				
	<u>POLICE</u>				
01410-10125	CLERICAL/DISPATCHERS WAGES	\$258,083	\$225,239	\$212,875	\$209,991
01410-10126	CLERICAL/DISPATCHERS OVERTIME	\$954	\$0	\$2,689	\$1,600
01410-10130	UNIFORMED SALARIES	\$2,632,424	\$2,523,056	\$2,564,713	\$2,601,530
01410-10135	UNIFORMED OVERTIME	\$196,381	\$188,000	\$236,902	\$195,000
01410-10152	COURT OVERTIME	\$17,141	\$19,000	\$15,132	\$17,500
01410-10158	EXTRA DUTY	\$51,471	\$32,000	\$61,242	\$43,000
01410-10161	UPS DETAIL	\$22,112	\$22,000	\$21,738	\$22,000
01410-11156	EMPLOYEE INSURANCE	\$770,916	\$896,990	\$908,656	\$905,566
01410-11160	PENSION MIN MUNICIPAL OBLIG	\$375,872	\$386,005	\$386,005	\$449,876
01410-11161	FICA & MEDICARE TAX	\$60,539	\$57,232	\$56,047	\$57,565
01410-11164	WORKERS' COMPENSATION	\$81,617	\$107,427	\$94,271	\$95,957
01410-11167	TUITION REIMBURSEMENT	\$0	\$0	\$4,000	\$24,000
01410-11170	PENSION ACTUARY EXPENSE	\$7,800	\$3,100	\$2,900	\$6,000
01410-13250	CONFERENCES & TRAINING	\$25,055	\$27,000	\$27,000	\$30,000
01410-15260	DUES	\$1,979	\$2,200	\$2,200	\$2,200
01410-16265	SUBSCRIPTIONS	\$3,107	\$3,000	\$3,400	\$3,460
01410-18280	UNIFORMS & MAINTENANCE	\$28,650	\$31,280	\$31,280	\$35,780

GENERAL FUND
2013 FINAL BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL	BUDGET	PROJECTED	BUDGET
		2011	2012	2012	2013
01410-19163	MISC EMPLOYEE BENEFITS	\$4,404	\$7,638	\$7,669	\$7,896
01410-21200	OFFICE SUPPLIES	\$7,013	\$7,500	\$7,500	\$7,500
01410-30240	GENERAL OPERATING EXPENSE	\$23,176	\$25,360	\$25,360	\$26,211
01410-30275	SMALL TOOLS	\$18,934	\$22,190	\$22,190	\$24,852
01410-30280	EMERGENCY RESPONSE TEAM EQPT	\$25,901	\$28,400	\$28,400	\$19,525
01410-30373	AMMUNITION & RANGE	\$11,285	\$14,270	\$14,270	\$14,270
01410-31141	CLEANING SERVICES	\$18,811	\$19,403	\$21,130	\$21,130
01410-31290	PROFESSIONAL SERVICES	\$5,600	\$600	\$600	\$600
01410-32320	COMMUNICATION	\$53,846	\$49,090	\$50,775	\$47,300
01410-32327	RADIO MAINTENANCE	\$2,721	\$6,800	\$6,800	\$6,800
01410-33166	INSURANCE	\$61,182	\$68,101	\$65,356	\$66,608
01410-34340	ADVERTISING & PRINTING	\$4,051	\$5,200	\$4,000	\$5,200
01410-35230	UTILITIES	\$49,127	\$53,400	\$49,070	\$50,550
01410-36370	SERVICE CONTRACT - I.T. EQUIPMNT	\$11,642	\$137,545	\$17,500	\$19,433
01410-36450	CONTRACTED SERVICE COMPUTER	\$23,872	\$5,400	\$28,108	\$28,564
01410-39480	COMMUNITY RELATIONS	\$9,909	\$10,000	\$10,000	\$10,000
01410-42375	VEHICLE MAINTENANCE	\$50,308	\$54,000	\$54,000	\$45,000
01410-43338	VEHICLE TIRES	\$6,101	\$6,000	\$6,000	\$6,000
01410-50339	CHANGEOVER EQUIPMENT	\$11,677	\$28,000	\$28,000	\$16,400
01410-51374	OFFICE EQUIPMENT REPAIRS	\$2,650	\$5,925	\$5,925	\$6,795
01410-62231	VEHICLE FUEL	\$105,013	\$103,700	\$94,100	\$98,800
01410-90750	MINOR CAPITAL EQUIPMENT	\$33,583	\$15,500	\$15,500	\$19,600
01410-90760	MAJOR CAPITAL EQUIPMENT	\$80,049	\$143,965	\$185,946	\$70,000
	TOTAL POLICE	\$5,154,956	\$5,341,516	\$5,379,249	\$5,320,059

ACCT CODE	ACCOUNT TITLE	ACTUAL 2011	BUDGET 2012	PROJECTED 2012	BUDGET 2013
<u>FIRE PROTECTION</u>					
01411-10110	FIRE MARSHAL COMPENSATION	\$60,853	\$60,260	\$61,631	\$62,133
01411-11161	FICA & MEDICARE TAX	\$4,636	\$4,610	\$4,685	\$4,753
01411-13250	CONFERENCES & TRAINING	\$850	\$2,500	\$2,000	\$750
01411-15260	DUES	\$420	\$710	\$710	\$800
01411-16265	SUBSCRIPTIONS	\$832	\$1,000	\$1,000	\$1,000
01411-18280	UNIFORMS & BOOTS	\$305	\$750	\$750	\$750
01411-30275	SMALL TOOLS	\$22	\$300	\$200	\$300
01411-36140	FIRE MARSHALL OPERATING	\$0	\$3,500	\$3,000	\$17,000
01411-61365	FIRE HYDRANTS	\$140,492	\$140,727	\$141,920	\$142,800
01411-80158	CONTRIBUTION FIRE PENSION	\$361,857	\$225,000	\$204,576	\$204,576
01411-80520	VOLUNTEER FIRE CO CONTRIBUTION	\$366,332	\$366,832	\$366,832	\$366,832
	TOTAL FIRE PROTECTION	\$936,599	\$806,189	\$787,304	\$801,694
<u>CODE ENFORCEMENT</u>					
01413-10110	SALARIES	\$113,967	\$117,483	\$117,602	\$121,178
01413-10115	OVERTIME	\$1,241	\$1,250	\$1,007	\$1,400
01413-10120	WAGES	\$0	\$19,285	\$18,635	\$42,919
01413-10170	HEALTHCARE WAIVER	\$5,000	\$5,000	\$5,000	\$5,000
01413-11156	EMPLOYEE INSURANCE	\$65,836	\$89,138	\$84,336	\$67,351
01413-11161	FICA & MEDICARE TAX	\$8,901	\$10,841	\$10,609	\$12,905
01413-11164	WORKERS' COMPENSATION	\$485	\$651	\$568	\$873
01413-13250	CONFERENCES & TRAINING	\$1,183	\$3,000	\$2,500	\$5,500
01413-13260	DUES	\$300	\$750	\$700	\$625
01413-18280	UNIFORMS & BOOTS	\$308	\$1,700	\$1,100	\$1,200
01413-30220	CODE BOOKS & MAPS	\$1,538	\$10,000	\$7,500	\$10,000

GENERAL FUND
2013 FINAL BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL	BUDGET	PROJECTED	BUDGET
		2011	2012	2012	2013
01413-30275	SMALL TOOLS	\$265	\$400	\$350	\$400
01413-31290	LEGAL SERVICES	\$0	\$2,000	\$0	\$2,000
01413-42375	VEHICLE MAINTENANCE	\$1,808	\$1,800	\$2,200	\$1,800
01413-62231	VEHICLE FUEL	\$1,951	\$1,900	\$1,700	\$1,700
01413-90750	MINOR CAPITAL EQUIPMENT	\$0	\$2,400	\$0	\$2,400
	TOTAL CODE ENFORCEMENT	\$202,783	\$267,598	\$253,807	\$277,251
	<u>PLANNING & ZONING</u>				
01414-10110	ZHB/PLANNING COMMISSION	\$2,110	\$5,180	\$2,790	\$4,440
01414-11161	FICA & MEDICARE TAX	\$161	\$396	\$182	\$340
01414-31290	ZHB PROFESSIONAL & LEGAL SVCS	\$13,496	\$25,000	\$19,838	\$20,000
	TOTAL PLANNING & ZONING	\$15,767	\$30,576	\$22,810	\$24,780
	TOTAL PUBLIC SAFETY	\$6,310,105	\$6,445,879	\$6,443,170	\$6,423,784
	<u>HIGHWAYS, STREETS, ROADS & STORMWATER</u>				
01431-10110	PUBLIC WORKS SALARIES	\$38,771	\$40,015	\$39,969	\$41,249
01431-10120	WAGES	\$0	\$29,421	\$15,466	\$21,958
01431-11156	EMPLOYEE INSURANCE	\$230,539	\$323,980	\$311,603	\$332,153
01431-11160	PENSION MIN MUNICIPAL OBLIG	\$61,739	\$62,805	\$62,805	\$97,260
01431-11161	FICA & MEDICARE TAX	\$3,305	\$5,312	\$4,053	\$4,835
01431-11164	WORKERS' COMPENSATION	\$12,188	\$16,324	\$14,244	\$27,049
01431-13250	CONFERENCES & TRAINING	\$6,290	\$8,700	\$8,404	\$8,700
01431-13251	MILEAGE	\$4	\$125	\$125	\$125
01431-18280	UNIFORMS & BOOTS	\$9,600	\$12,400	\$12,000	\$12,400
01431-30240	GENERAL OPERATING EXPENSE	\$7,590	\$7,440	\$7,440	\$6,500
01431-30275	SMALL TOOLS	\$7,792	\$8,445	\$8,200	\$15,345
01431-31141	CLEANING SERVICES	\$8,514	\$8,580	\$8,350	\$8,350

GENERAL FUND
2013 FINAL BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL	BUDGET	PROJECTED	BUDGET
		2011	2012	2012	2013
01431-32320	COMMUNICATIONS	\$17	\$0	\$0	\$0
01431-33166	INSURANCE	\$24,322	\$32,848	\$32,204	\$28,826
01431-35230	ELECTRICITY/GAS	\$44,968	\$125,000	\$47,000	\$48,360
01431-42375	VEHICLE MAINTENANCE	\$58,908	\$66,750	\$60,000	\$66,750
01431-62231	VEHICLE FUEL	\$43,425	\$46,000	\$35,300	\$37,100
01431-90750	MINOR CAPITAL EQUIPMENT	\$30,735	\$49,200	\$49,200	\$42,150
01431-90760	MAJOR CAPITAL EQUIPMENT	\$347,737	\$363,000	\$361,462	\$215,000
01431-97384	GARAGE SPACE RENTAL	\$68,850	\$0	\$0	\$0
01432-10120	SNOW WAGES	\$46,344	\$40,000	\$11,607	\$40,000
01432-30270	SNOW MATERIALS	\$36,194	\$95,000	\$90,000	\$95,000
	STATE FUNDS	\$106,555	\$50,000	\$50,000	\$50,000
01433-10120	SIGNS WAGES	\$45,954	\$52,895	\$52,629	\$54,568
01433-11161	SIGNS FICA & MEDICARE TAX	\$3,226	\$4,046	\$3,721	\$4,174
01433-30270	SIGNS MATERIALS	\$15,895	\$58,300	\$35,919	\$48,300
01433-30372	TRAFFIC SIGNAL MAINTENANCE	\$67,628	\$25,510	(\$4,000)	\$30,510
01433-35362	TRAFFIC LIGHTS-ELECTRIC	\$7,008	\$6,900	\$6,750	\$6,850
01434-35360	STREET LIGHTING	\$36,183	\$35,000	\$37,850	\$39,000
01438-10110	ROAD MAINTENANCE SALARIES	\$80,077	\$82,679	\$82,583	\$85,258
01438-10115	ROAD MAINTENANCE OVERTIME	\$4,325	\$6,000	\$4,672	\$6,000
01438-10120	ROAD MAINTENANCE WAGES	\$370,360	\$421,500	\$423,955	\$484,960
01438-10129	ROAD MAINTENANCE PAGER PAY	\$5,200	\$7,280	\$7,200	\$7,280
01438-10150	ROAD MAINTENANCE SUMMER WAGE:	\$9,897	\$17,869	\$16,758	\$14,000
01438-11161	ROAD MAINT FICA & MEDICARE TAX	\$39,379	\$46,624	\$41,854	\$51,775
01438-30270	ROAD MAINTENANCE MATERIALS	\$269,415	\$275,250	\$200,000	\$275,250
01438-32320	COMMUNICATION	\$19,337	\$16,937	\$18,310	\$18,380

GENERAL FUND
2013 FINAL BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL	BUDGET	PROJECTED	BUDGET
		2011	2012	2012	2013
01439-10120	ROAD CONSTRUCTION WAGES	\$30,586	\$34,142	\$36,669	\$39,302
01439-30270	ROAD CONSTRUCTION MATERIALS	\$826,722	\$775,000	\$723,191	\$775,000
	STATE FUNDS	\$425,000	\$425,000	\$425,000	\$425,000
01446-13250	STORM WATER CONFERENCES	\$1,861	\$1,500	\$1,900	\$2,000
01446-30270	STORM WATER - MATERIALS	\$13,438	\$42,500	\$22,843	\$34,500
	TOTAL HWYS, STREETS, RDS, & STRMWTR	\$2,934,323	\$3,251,277	\$2,892,236	\$3,126,217
	TOTAL STATE FUNDS	\$531,555	\$475,000	\$475,000	\$475,000
	<u>RECREATION</u>				
01451-10110	SALARIES	\$112,438	\$116,645	\$116,489	\$121,073
01451-10150	SUMMER RECREATION WAGES	\$55,088	\$66,761	\$53,916	\$66,761
01451-11156	EMPLOYEE INSURANCE	\$21,859	\$24,403	\$23,776	\$30,348
01451-11160	PENSION MIN MUNICIPAL OBLIG	\$10,935	\$10,628	\$10,628	\$15,194
01451-11161	FICA & MEDICARE TAX	\$12,796	\$14,031	\$13,009	\$14,369
01451-13250	CONFERENCES & TRAINING	\$956	\$2,600	\$2,400	\$2,629
01451-15260	DUES	\$520	\$640	\$560	\$640
01451-30240	OPERATING EXPENSES	\$5,429	\$4,200	\$5,000	\$5,200
01451-33166	INSURANCE	\$2,775	\$3,100	\$2,910	\$3,056
01451-82900	SUMMER RECREATION PROGRAM	\$16,228	\$20,900	\$19,000	\$21,100
01451-82903	SUMMER TEEN PROGRAM	\$4,055	\$6,300	\$4,800	\$5,500
01451-82905	GENERAL RECREATION PROGRAM	\$1,905	\$33,870	\$28,500	\$22,795
	TOTAL RECREATION	\$244,984	\$304,078	\$280,988	\$308,665
	<u>PARKS</u>				
01454-10110	SALARIES	\$122,103	\$197,169	\$194,288	\$174,684
01454-10115	OVERTIME	\$6,209	\$5,000	\$9,258	\$6,000
01454-10120	WAGES	\$369,154	\$343,211	\$335,587	\$429,555

GENERAL FUND
2013 FINAL BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL	BUDGET	PROJECTED	BUDGET
		2011	2012	2012	2013
01454-10150	SEASONAL HELP	\$12,269	\$18,086	\$9,426	\$14,000
01454-10170	HEALTHCARE WAIVER	\$5,000	\$5,000	\$5,000	\$5,000
01454-11156	EMPLOYEE INSURANCE	\$116,792	\$155,985	\$151,259	\$180,456
01454-11160	PENSION MIN MUNICIPAL OBLIG	\$46,071	\$49,326	\$49,326	\$68,691
01454-11161	FICA & MEDICARE TAX	\$39,068	\$43,488	\$42,252	\$48,137
01454-11164	WORKERS' COMPENSATION	\$12,759	\$17,088	\$14,911	\$28,578
01454-13250	CONFERENCES & TRAINING	\$470	\$2,000	\$1,500	\$2,000
01454-18280	UNIFORMS & BOOTS	\$5,325	\$6,190	\$6,190	\$6,440
01454-30240	GENERAL OPERATING EXPENSE	\$15,491	\$27,397	\$21,017	\$25,710
01454-30270	PARKS MATERIALS	(\$21,396)	(\$13,400)	(\$19,642)	(\$8,400)
01454-30275	SMALL TOOLS & EQUIPMENT	\$4,859	\$5,725	\$5,725	\$5,000
01454-30290	WEED CONTROL	\$66	\$0	\$0	\$0
01454-31141	CLEANING SERVICES	\$616	\$7,866	\$4,500	\$4,500
01454-32320	COMMUNICATION	\$3,824	\$3,526	\$3,400	\$3,500
01454-35230	ELECTRICITY/GAS	\$38,862	\$51,900	\$46,610	\$47,900
01454-38374	REPAIRS & MAINTENANCE	\$3,752	\$8,400	\$3,400	\$8,400
01454-42375	VEHICLE MAINTENANCE	\$5,303	\$6,800	\$4,882	\$8,000
01454-42376	EQUIPMENT REPAIRS & MAINT	\$4,604	\$6,550	\$3,055	\$6,550
01454-62231	VEHICLE FUEL	\$18,230	\$19,150	\$14,920	\$15,600
01454-90750	MINOR CAPITAL EQUIPMENT	\$854	\$12,505	\$12,505	\$6,050
01454-90760	MAJOR CAPITAL EQUIPMENT	\$64,413	\$191,000	\$174,618	\$0
	TOTAL PARKS	\$874,698	\$1,169,962	\$1,093,987	\$1,086,351
	<u>LIBRARIES</u>				
01456-80500	CONTRIBUTIONS TO LIBRARY	\$2,500	\$2,500	\$2,500	\$5,000
	TOTAL LIBRARIES	\$2,500	\$2,500	\$2,500	\$5,000

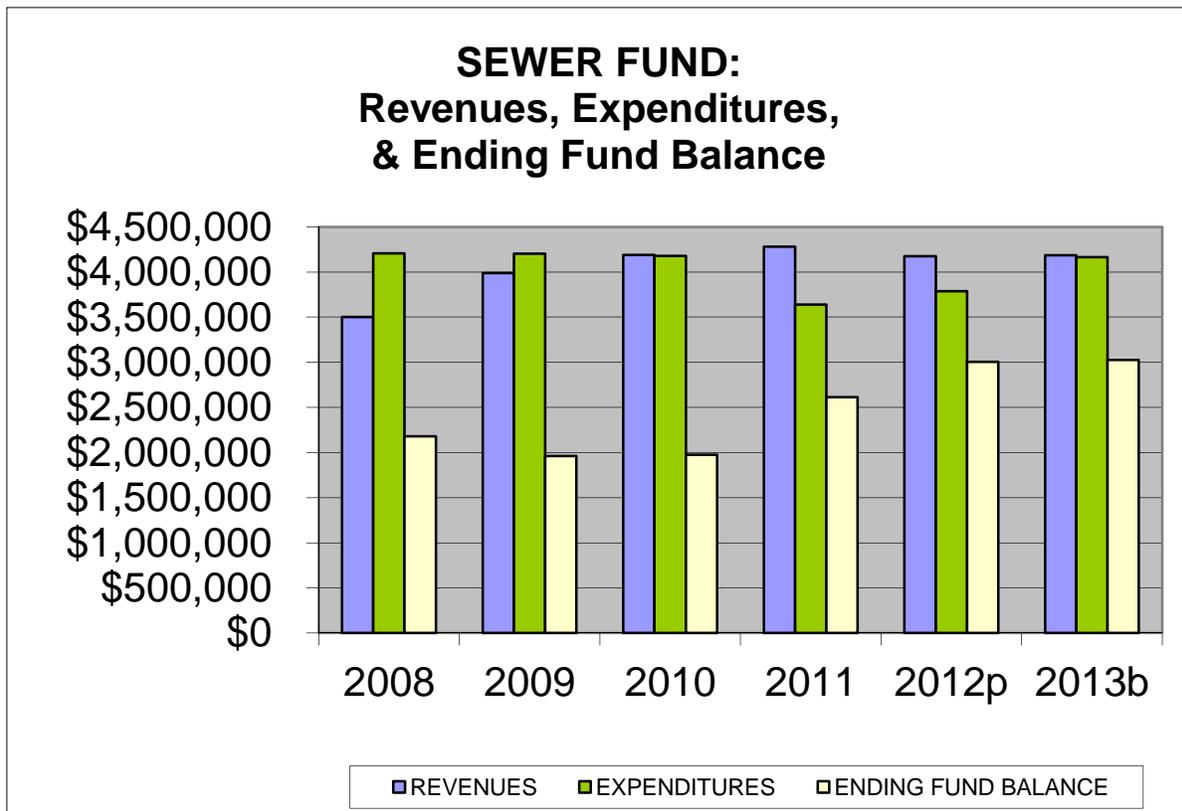
GENERAL FUND
2013 FINAL BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL 2011	BUDGET 2012	PROJECTED 2012	BUDGET 2013
<u>DEBT PRINCIPAL</u>					
01471-85477	LEASE PRINCIPAL CAPITAL PURCH	\$66,561	\$73,313	\$73,313	\$0
	TOTAL DEBT PRINCIPAL	\$66,561	\$73,313	\$73,313	\$0
<u>OPERATING TRANSFERS</u>					
01492-97157	TRANSFER TO RETIREE HEALTH	\$123,592	\$127,299	\$127,299	\$131,118
01492-97300	TRANSFER TO CAPITAL RESERVE	\$1,228,197	\$1,519,500	\$1,357,760	\$1,523,319
	TOTAL OPERATING TRANSFERS	\$1,351,789	\$1,646,799	\$1,485,059	\$1,654,437
	TOTAL EXPENDITURES	\$13,551,895	\$15,092,845	\$14,378,735	\$14,792,477
<u>OTHER FINANCIAL USES</u>					
	RESERVED FOR NEXT YEAR	\$8,437,342	\$3,933,929	\$7,286,310	\$5,530,002
	TOTAL OTHER FINANCIAL USES	\$8,437,342	\$3,933,929	\$7,286,310	\$5,530,002
	TOTAL EXPENDITURES & OTHER	\$21,989,237	\$19,026,774	\$21,665,045	\$20,322,479
	OTHER FINANCIAL USES				

SEWER FUND

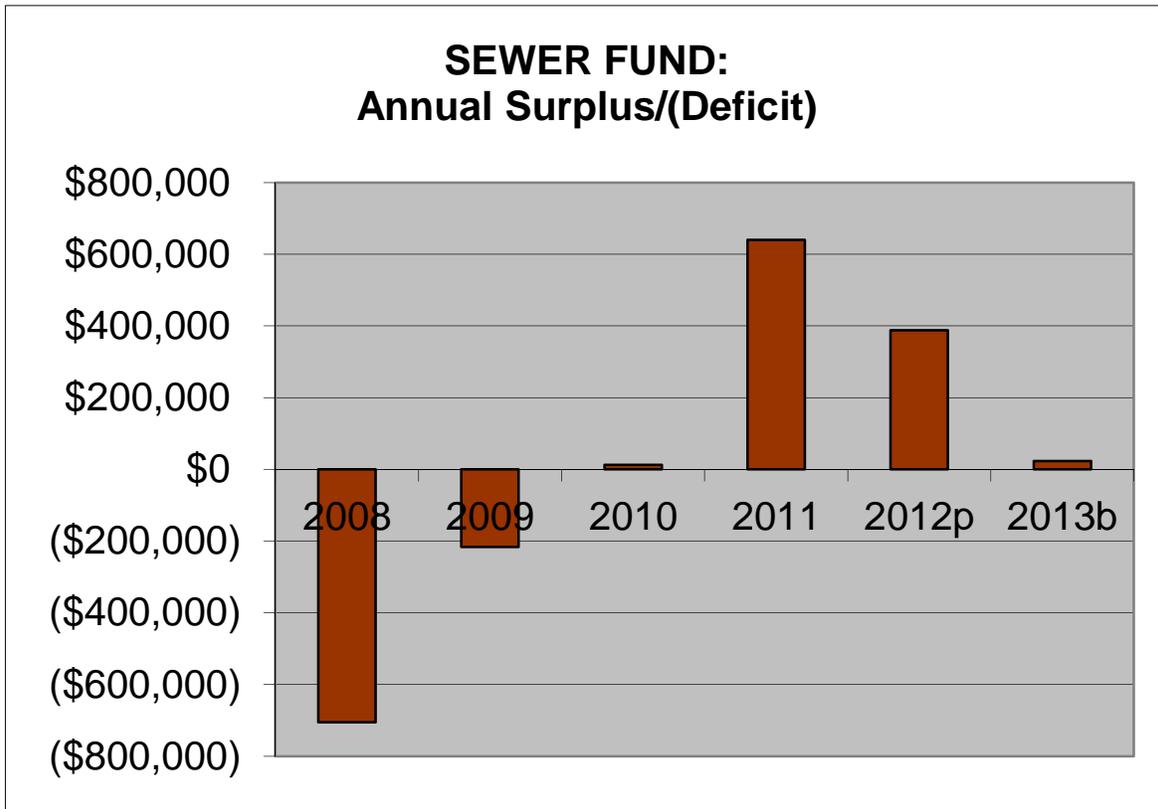


Committed to Excellence in Community Service



<u>YEAR</u>	<u>REVENUES</u>	<u>EXPENDITURES</u>	<u>ENDING FUND BALANCE</u>
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	\$1,974,353
2011	\$4,280,600	\$3,640,314	\$2,614,640
2012p	\$4,175,490	\$3,787,301	\$3,002,829
2013b	\$4,186,266	\$4,163,206	\$3,025,889

p=projected
b=budget



<u>YEAR</u>	<u>SURPLUS/ (DEFICIT)</u>
2008	(\$705,024)
2009	(\$216,343)
2010	\$12,462
2011	\$640,286
2012p	\$388,189
2013b	\$23,060

p=projected
b=budget

SEWER FUND
2013 FINAL BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL 2011	BUDGET 2012	PROJECTED 2012	BUDGET 2013
REVENUES					
08340-03510	INTEREST EARNINGS	\$5,134	\$6,000	\$4,410	\$4,500
08355-03635	STATE AID EMPLOYEE PENSION	\$134,892	\$81,558	\$87,896	\$87,896
08361-03310	PRETREATMENT INCOME	\$17,933	\$19,340	\$21,184	\$20,200
08364-03740	CONNECTION FEES	\$8,400	\$4,800	\$8,000	\$4,000
08364-03750	SEWER RENTS	\$4,042,081	\$4,058,345	\$4,000,000	\$4,014,670
08364-03755	PENALTY ON SEWER RENTS	\$40,791	\$40,000	\$40,000	\$40,000
08380-03800	MISCELLANEOUS REVENUE	\$31,369	\$20,000	\$14,000	\$15,000
	TOTAL REVENUES	\$4,280,600	\$4,230,043	\$4,175,490	\$4,186,266
OTHER FINANCING SOURCES					
	RESERVED FROM PRIOR YEAR	\$1,974,354	\$2,567,140	\$2,614,640	\$3,002,829
	TOTAL OTHER FINANCING SOURCES	\$1,974,354	\$2,567,140	\$2,614,640	\$3,002,829
	TOTAL REVENUES & OTHER	\$6,254,954	\$6,797,183	\$6,790,130	\$7,189,095
FINANCING SOURCES					

ACCT CODE	ACCOUNT TITLE	ACTUAL 2011	BUDGET 2012	PROJECTED 2012	BUDGET 2013
EXPENDITURES					
<u>ADMINISTRATION</u>					
08400-10105	ELECTED OFFICIALS	\$4,934	\$8,096	\$7,556	\$7,676
08400-10110	MANAGER	\$59,338	\$61,177	\$61,099	\$63,063
08400-10125	CLERICAL WAGES	\$35,571	\$46,506	\$37,325	\$42,595
08400-10135	FINANCE PERSONNEL	\$143,238	\$143,248	\$151,749	\$148,309
08400-11156	EMPLOYEE INSURANCE	\$76,432	\$98,663	\$108,947	\$110,601
08400-11160	PENSION MIN MUNICIPAL OBLIG	\$34,651	\$35,753	\$35,753	\$40,308
08400-11161	FICA & MEDICARE TAX	\$17,392	\$19,545	\$18,751	\$19,746
08400-11164	WORKERS' COMPENSATION	\$371	\$466	\$403	\$877
08400-11170	PENSION ACTUARY EXPENSE	\$5,000	\$2,600	\$2,200	\$5,000
08400-17350	BONDING INSURANCE	\$4,246	\$4,266	\$4,266	\$4,320
08400-19163	MISC EMPLOYEE BENEFITS	\$2,875	\$2,875	\$2,875	\$2,875
08400-21200	OFFICE SUPPLIES	\$0	\$1,400	\$1,400	\$1,400
08400-30240	GENERAL OPERATING EXPENSE	\$1,148	\$1,350	\$1,350	\$1,350
08400-31290	LEGAL SERVICES	\$3,753	\$4,000	\$3,500	\$4,000
08400-31310	AUDITING SERVICES	\$25,964	\$25,970	\$25,990	\$26,822
08400-31313	CONSULTING ENGINEER	\$2,250	\$3,000	\$3,000	\$3,000
08400-34340	ADVERTISING & PRINTING	\$776	\$3,000	\$3,000	\$3,000
08400-36370	SERVICE CONTRACT - I.T. EQUIPMNT	\$13,233	\$11,206	\$11,300	\$10,720
08400-36450	CONTRACTED SERVICE COMPUTER	\$3,889	\$1,200	\$5,031	\$5,555
08400-37325	POSTAGE	\$7,915	\$8,340	\$8,766	\$8,850
08400-51374	EQUIPMENT REPAIRS & MAINT	\$4,507	\$6,262	\$5,537	\$6,357
08400-81383	RENT TO AUTHORITY	\$399,265	\$400,000	\$387,925	\$420,200
08400-81530	AUTHORITY ADMIN EXPENSE	\$36,000	\$30,000	\$30,000	\$32,000

SEWER FUND
2013 FINAL BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL	BUDGET	PROJECTED	BUDGET
		2011	2012	2012	2013
08400-90750	MINOR CAPITAL EQUIPMENT	\$260	\$0	\$0	\$0
	TOTAL ADMINISTRATION	\$883,008	\$918,923	\$917,723	\$968,624
	<u>TREATMENT PLANT</u>				
08428-10110	MANAGER	\$113,617	\$114,178	\$114,055	\$117,483
08428-10115	OVERTIME	\$6,218	\$4,900	\$6,012	\$5,445
08428-10120	OPERATOR WAGES	\$500,241	\$511,275	\$511,624	\$558,295
08428-10142	LABORATORY TECHNICIAN	\$64,259	\$66,856	\$66,160	\$72,701
08428-10150	SUMMER HELP	\$4,195	\$12,205	\$6,245	\$9,000
08428-11156	EMPLOYEE INSURANCE	\$202,418	\$243,854	\$258,428	\$257,032
08428-11160	PENSION MIN MUNICIPAL OBLIG	\$94,376	\$98,060	\$98,060	\$111,849
08428-11161	FICA & MEDICARE TAX	\$49,674	\$54,265	\$52,220	\$58,389
08428-11164	WORKERS' COMPENSATION	\$21,842	\$27,423	\$23,715	\$27,744
08428-13250	CONFERENCES & TRAINING	\$4,866	\$8,425	\$4,342	\$6,207
08428-13260	DUES	\$544	\$780	\$780	\$875
08428-18280	UNIFORMS/BOOTS	\$5,554	\$6,000	\$6,000	\$6,500
08428-19163	MISC EMPLOYEE BENEFITS	\$1,507	\$1,000	\$1,050	\$1,150
08428-21200	OFFICE SUPPLIES	\$771	\$1,500	\$1,500	\$1,500
08428-30210	CHEMICALS	\$81,379	\$98,600	\$98,868	\$108,680
08428-30240	OPERATING EXPENSES	\$248	\$1,000	\$500	\$1,000
08428-30245	LABORATORY EXPENSE	\$18,669	\$19,850	\$19,640	\$22,900
08428-30247	IWP TESTING	\$11,107	\$12,060	\$12,662	\$28,330
08428-30275	SMALL EQUIPMENT	\$4,043	\$3,100	\$3,100	\$3,700
08428-30390	SLUDGE REMOVAL	\$210,070	\$206,000	\$198,000	\$210,000
08428-32320	COMMUNICATION	\$10,679	\$10,000	\$12,750	\$12,750
08428-33166	INSURANCE	\$99,866	\$111,602	\$107,908	\$117,285

SEWER FUND
2013 FINAL BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL	BUDGET	PROJECTED	BUDGET
		2011	2012	2012	2013
08428-35230	ELECTRICITY/GAS	\$275,170	\$265,000	\$250,000	\$250,000
08428-35233	HEATING FUEL	\$24,744	\$23,000	\$21,500	\$23,000
08428-42375	VEHICLE MAINTENANCE	\$3,816	\$3,500	\$3,000	\$3,500
08428-51374	OFFICE EQUIP REPAIRS & MAINT	\$422	\$800	\$800	\$800
08428-60374	PLANT MAINTENANCE	\$118,704	\$215,000	\$121,330	\$215,000
08428-62231	VEHICLE FUEL	\$7,411	\$7,500	\$6,800	\$7,500
08428-90750	MINOR CAPITAL EQUIPMENT	\$4,465	\$10,400	\$9,390	\$17,700
08428-90760	MAJOR CAPITAL EQUIPMENT	\$32,863	\$85,220	\$69,575	\$104,000
	TOTAL TREATMENT PLANT	\$1,973,738	\$2,223,353	\$2,086,014	\$2,360,315
	<u>COLLECTIONS</u>				
08429-10115	OVERTIME	\$10,972	\$9,100	\$8,251	\$11,055
08429-10120	COLLECTIONS WAGES	\$164,932	\$168,571	\$168,421	\$192,419
08429-11156	EMPLOYEE INSURANCE	\$81,784	\$92,689	\$99,170	\$97,919
08429-11160	PENSION MIN MUNICIPAL OBLIG	\$23,495	\$23,924	\$23,924	\$28,658
08429-11161	FICA & MEDICARE TAX	\$12,600	\$13,592	\$12,618	\$15,541
08429-11164	WORKERS' COMPENSATION	\$7,777	\$9,763	\$8,443	\$7,149
08429-32320	COMMUNICATION	\$7,393	\$8,100	\$7,500	\$8,100
08429-35230	ELECTRICITY/GAS	\$153,600	\$160,000	\$138,000	\$150,000
08429-35366	WATER	\$1,302	\$2,000	\$1,600	\$2,000
08429-35367	INFILTRATION	\$7,013	\$10,000	\$10,000	\$10,000
08429-35368	CONVEYANCE	\$11,805	\$12,000	\$13,228	\$14,000
08429-38374	PUMPING STATION MAINTENANCE	\$75,204	\$100,000	\$100,000	\$100,000
08429-42375	VEHICLE MAINTENANCE	\$8,676	\$6,000	\$6,000	\$6,000
08429-60380	WESTTOWN WAY PUMPING STATION	\$148,372	\$120,000	\$96,000	\$120,000
08429-62231	VEHICLE FUEL	\$12,734	\$12,000	\$9,000	\$12,000

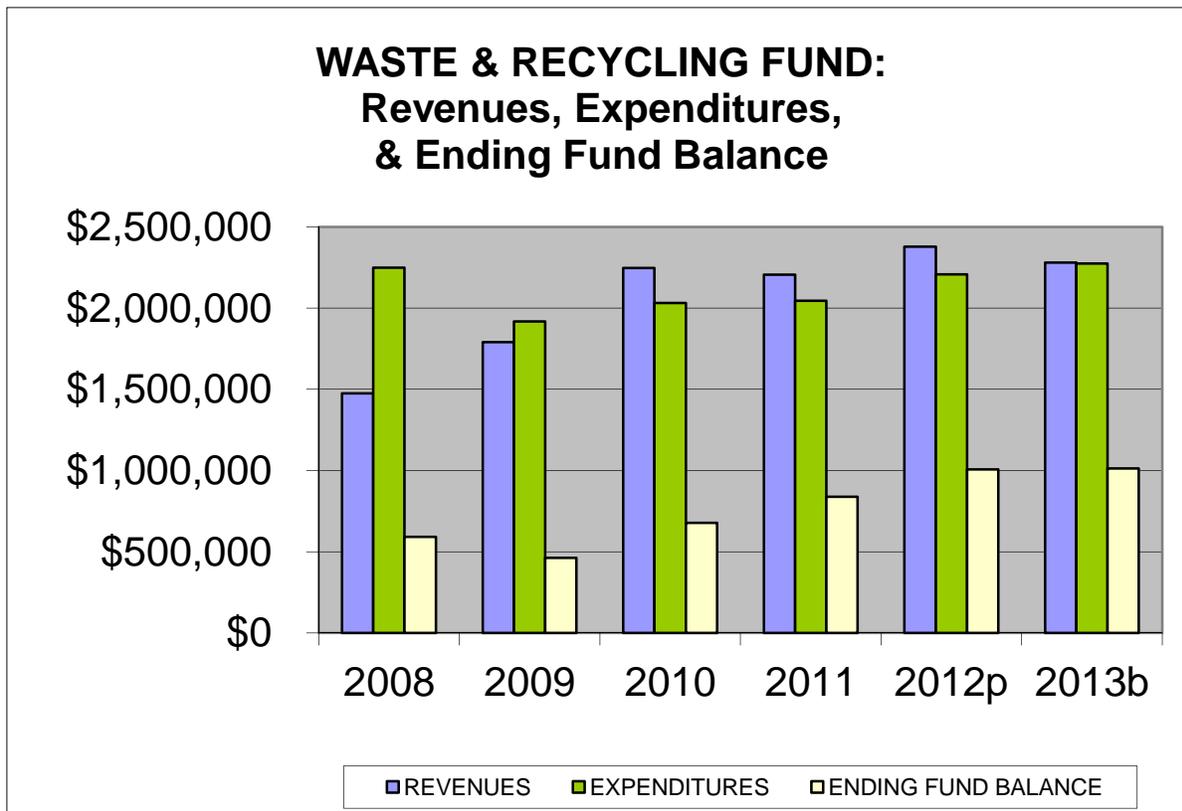
SEWER FUND
2013 FINAL BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL	BUDGET	PROJECTED	BUDGET
		2011	2012	2012	2013
08429-90750	MINOR CAPITAL EQUIPMENT	\$0	\$6,800	\$6,800	\$0
08429-90760	MAJOR CAPITAL EQUIPMENT	\$12,242	\$30,500	\$29,632	\$13,100
	TOTAL COLLECTIONS	\$739,901	\$785,039	\$738,587	\$787,941
	<u>OPERATING TRANSFERS</u>				
08492-97157	TRANSFER TO RETIREE HEALTH	\$43,667	\$44,977	\$44,977	\$46,326
	TOTAL OPERATING TRANSFERS	\$43,667	\$44,977	\$44,977	\$46,326
	<i>TOTAL EXPENDITURES</i>	\$3,640,314	\$3,972,292	\$3,787,301	\$4,163,206
	<u>OTHER FINANCIAL USES</u>				
	RESERVED FOR NEXT YEAR	\$2,614,640	\$2,824,891	\$3,002,829	\$3,025,889
	TOTAL OTHER FINANCIAL USES	\$2,614,640	\$2,824,891	\$3,002,829	\$3,025,889
	<i>TOTAL EXPENDITURES & OTHER</i>	\$6,254,954	\$6,797,183	\$6,790,130	\$7,189,095
	<i>OTHER FINANCIAL USES</i>				

WASTE & RECYCLING FUND

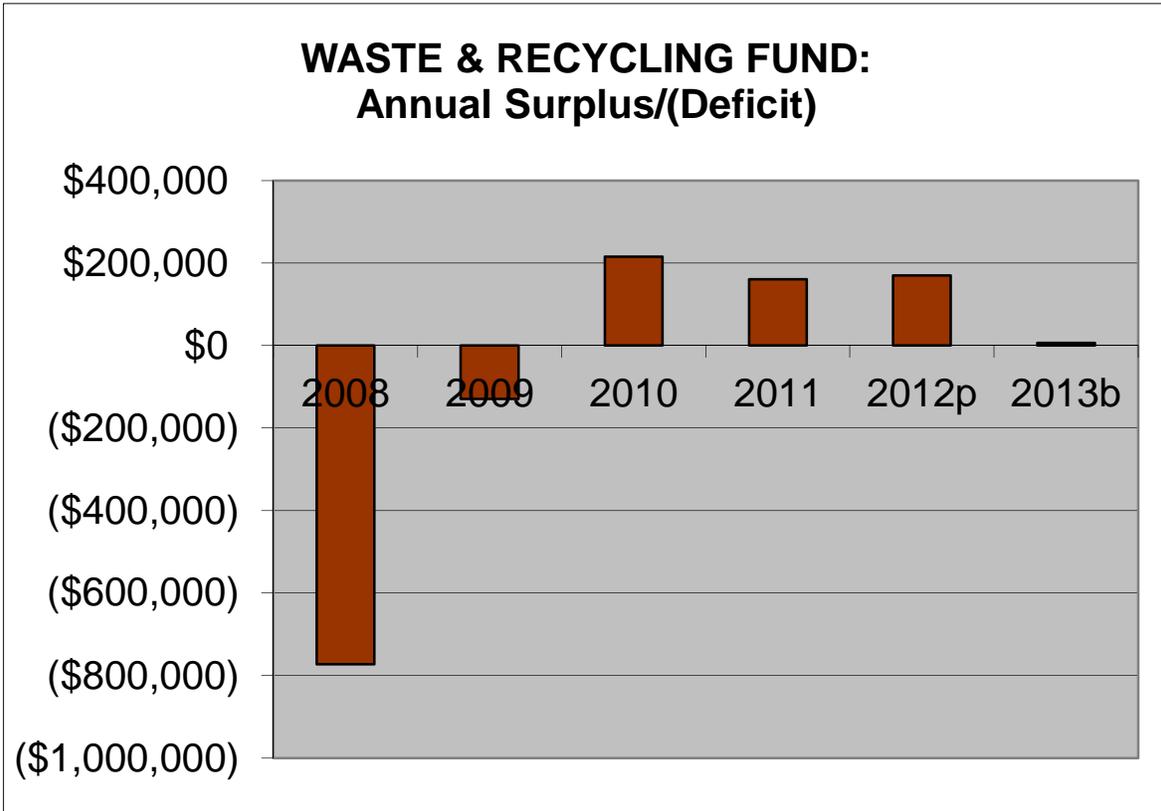


Committed to Excellence in Community Service



<u>YEAR</u>	<u>REVENUES</u>	<u>EXPENDITURES</u>	<u>ENDING FUND BALANCE</u>
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
2011	\$2,206,525	\$2,045,978	\$837,929
2012 _p	\$2,377,130	\$2,207,565	\$1,007,494
2013 _b	\$2,280,027	\$2,273,779	\$1,013,742

p=projected
b=budget



<u>YEAR</u>	<u>SURPLUS/ (DEFICIT)</u>
2008	(\$772,742)
2009	(\$129,160)
2010	\$215,190
2011	\$160,547
2012p	\$169,565
2013b	\$6,248

p=projected
b=budget

WASTE & RECYCLING FUND
2013 FINAL BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL 2011	BUDGET 2012	PROJECTED 2012	BUDGET 2013
REVENUES					
<u>INTEREST</u>					
09340-03510	INTEREST EARNINGS	\$981	\$1,020	\$1,374	\$1,000
	TOTAL INTEREST	\$981	\$1,020	\$1,374	\$1,000
<u>GRANTS</u>					
09355-03650	PERFORMANCE GRANT	\$56,762	\$46,507	\$223,790	\$118,747
	TOTAL GRANTS	\$56,762	\$46,507	\$223,790	\$118,747
<u>COLLECTION FEES</u>					
09364-03760	COLLECTION FEES	\$2,082,010	\$2,135,880	\$2,088,106	\$2,096,780
09364-03770	SALE OF RECYCLABLES	\$1,110	\$1,500	\$1,290	\$1,500
09364-03771	LOST DISCOUNT PENALTY & INT	\$48,527	\$45,000	\$49,070	\$47,000
	TOTAL COLLECTION FEES	\$2,131,647	\$2,182,380	\$2,138,466	\$2,145,280
<u>MISCELLANEOUS REVENUES</u>					
09380-03800	MISCELLANEOUS	\$17,135	\$15,000	\$13,500	\$15,000
	TOTAL MISCELLANEOUS REVENUES	\$17,135	\$15,000	\$13,500	\$15,000
	TOTAL REVENUES	\$2,206,525	\$2,244,907	\$2,377,130	\$2,280,027
<u>OTHER FINANCING SOURCES</u>					
	RESERVED FROM PRIOR YEAR	\$677,382	\$921,738	\$837,929	\$1,007,494
	TOTAL OTHER FINANCING SOURCES	\$677,382	\$921,738	\$837,929	\$1,007,494
	TOTAL REVENUES & OTHER	\$2,883,907	\$3,166,645	\$3,215,059	\$3,287,521
FINANCING SOURCES					

WASTE & RECYCLING FUND
2013 FINAL BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL 2011	BUDGET 2012	PROJECTED 2012	BUDGET 2013
<i>EXPENDITURES</i>					
<u>ADMINISTRATION</u>					
09400-10110	PUBLIC WORKS SALARIES	\$9,831	\$10,004	\$9,992	\$10,312
09400-10125	SECRETARIAL/CLERICAL	\$24,994	\$20,286	\$16,415	\$21,958
09400-10135	FINANCE PERSONNEL	\$15,018	\$14,200	\$18,032	\$14,768
09400-11156	EMPLOYEE INSURANCE	\$6,184	\$14,201	\$8,260	\$13,814
09400-11161	FICA & MEDICARE TAX	\$3,714	\$3,480	\$3,355	\$3,675
09400-11164	WORKERS' COMPENSATION	\$131	\$173	\$150	\$436
09400-17350	BONDING INSURANCE	\$1,087	\$1,066	\$1,067	\$1,080
09400-21200	OFFICE SUPPLIES	\$0	\$400	\$100	\$400
09400-30240	GENERAL OPERATING EXPENSE	\$40	\$250	\$100	\$250
09400-34340	ADVERTISING & PRINTING	\$4,961	\$6,700	\$7,070	\$6,900
09400-36370	SERVICE CONTRACT - I.T. EQUIPMNT	\$12,512	\$10,466	\$9,980	\$9,980
09400-37325	POSTAGE	\$6,592	\$7,327	\$7,472	\$7,240
09400-51374	EQUIPMENT REPAIRS & MAINT	\$1,189	\$1,145	\$1,205	\$1,290
	TOTAL ADMINISTRATION	\$86,253	\$89,698	\$83,198	\$92,103
<u>PROFESSIONAL SERVICES</u>					
09425-31290	LEGAL SERVICES	\$3,253	\$3,800	\$3,580	\$3,800
09425-31310	AUDITING SERVICES	\$2,503	\$2,575	\$2,580	\$2,663
	TOTAL PROFESSIONAL SERVICES	\$5,756	\$6,375	\$6,160	\$6,463
<u>CONTRACTED SERVICES</u>					
09427-30491	RECYCLABLE RETURNS	(\$42,883)	(\$15,000)	(\$26,875)	(\$21,770)
09427-30497	OTHER RECYCLING EXPENSES	\$7,021	\$9,325	\$2,419	\$8,000
09427-36490	CONTRACTED COLL & DISPOSAL	\$1,476,419	\$1,526,072	\$1,530,953	\$1,538,133
09427-36495	TIPPING FEES	\$476,964	\$554,423	\$468,190	\$501,890

WASTE & RECYCLING FUND
2013 FINAL BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL	BUDGET	PROJECTED	BUDGET
		2011	2012	2012	2013
09427-80498	SENIOR CITIZEN REBATE PROGRAM	\$36,448	\$32,640	\$43,520	\$48,960
	TOTAL CONTRACTED SERVICES	\$1,953,969	\$2,107,460	\$2,018,207	\$2,075,213
	<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
	<i>TOTAL EXPENDITURES</i>	\$2,045,978	\$2,303,533	\$2,207,565	\$2,273,779
	<u>OTHER FINANCIAL USES</u>				
	RESERVED FOR NEXT YEAR	\$837,929	\$863,112	\$1,007,494	\$1,013,742
	TOTAL OTHER FINANCIAL USES	\$837,929	\$863,112	\$1,007,494	\$1,013,742
	<i>TOTAL EXPENDITURES & OTHER</i>	\$2,883,907	\$3,166,645	\$3,215,059	\$3,287,521
	<i>OTHER FINANCIAL USES</i>				

STATE HIGHWAY FUND



Committed to Excellence in Community Service

STATE HIGHWAY FUND
2013 FINAL BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL	BUDGET	PROJECTED	BUDGET
		2011	2012	2012	2013
REVENUES					
<u>INTEREST</u>					
35340-03510	INTEREST EARNINGS	\$475	\$500	\$301	\$300
	TOTAL INTEREST	\$475	\$500	\$301	\$300
<u>INTERGOVERNMENTAL REVENUE</u>					
35355-03640	STATE GRANT	\$459,013	\$475,419	\$482,675	\$461,545
	TOTAL INTERGOVTAL REVENUE	\$459,013	\$475,419	\$482,675	\$461,545
	TOTAL REVENUES	\$459,488	\$475,919	\$482,976	\$461,845
<u>OTHER FINANCING SOURCES</u>					
	RESERVED FROM PRIOR YEAR	\$96,887	\$24,827	\$24,820	\$32,796
	TOTAL OTHER FINANCING SOURCES	\$96,887	\$24,827	\$24,820	\$32,796
	TOTAL REVENUES & OTHER	\$556,375	\$500,746	\$507,796	\$494,641
FINANCING SOURCES					

STATE HIGHWAY FUND
2013 FINAL BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL	BUDGET	PROJECTED	BUDGET
		2011	2012	2012	2013
<i>EXPENDITURES</i>					
<u>HIGHWAYS, STREETS & ROADS</u>					
35432-30270	SNOW MATERIALS				
	STATE FUNDS	\$106,555	\$50,000	\$50,000	\$50,000
35439-30270	ROAD CONSTRUCTION MATERIALS				
	STATE FUNDS	\$425,000	\$425,000	\$425,000	\$425,000
	TOTAL HWYS, STREETS & ROADS	\$531,555	\$475,000	\$475,000	\$475,000
	TOTAL EXPENDITURES	\$531,555	\$475,000	\$475,000	\$475,000
<u>OTHER FINANCIAL USES</u>					
	RESERVED FOR NEXT YEAR	\$24,820	\$25,746	\$32,796	\$19,641
	TOTAL OTHER FINANCIAL USES	\$24,820	\$25,746	\$32,796	\$19,641
	TOTAL EXPENDITURES & OTHER	\$556,375	\$500,746	\$507,796	\$494,641
	OTHER FINANCIAL USES				

CAPITAL RESERVE FUND



Committed to Excellence in Community Service

CAPITAL RESERVE FUND
2013 FINAL BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL	BUDGET	PROJECTED	BUDGET
		2011	2012	2012	2013
REVENUES					
30340-03510	INTEREST EARNINGS	\$10,573	\$13,300	\$6,395	\$6,103
30392-03901	TRANSFER FROM GENERAL FUND	\$1,228,197	\$1,519,500	\$1,357,760	\$1,523,319
30392-03961	TRANSFER FROM RESTRICTED FND	\$237,612	\$177,955	\$200,151	\$135,255
30393-03810	GENL OBLIG BOND/NOTE PROCEEDS	\$1,740,806	\$504,666	\$486,615	\$0
	TOTAL REVENUES	\$3,217,188	\$2,215,421	\$2,050,921	\$1,664,677
<u>OTHER FINANCING SOURCES</u>					
	RESERVED FROM PRIOR YEAR	\$4,524,186	\$4,232,393	\$4,368,312	\$4,042,129
	TOTAL OTHER FINANCING SOURCES	\$4,524,186	\$4,232,393	\$4,368,312	\$4,042,129
	TOTAL REVENUES & OTHER FINANCING SOURCES	\$7,741,374	\$6,447,814	\$6,419,233	\$5,706,806

CAPITAL RESERVE FUND
2013 FINAL BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL 2011	BUDGET 2012	PROJECTED 2012	BUDGET 2013
EXPENDITURES					
30409-31291	POLLUTION REMEDIATION	\$2,419	\$5,000	\$500	\$0
30409-60612	GEN'L CONSTRUCTION CONTRACTS	\$1,738,686	\$566,892	\$564,105	\$0
30409-60660	PROFESSIONAL FEES	\$208,380	\$50,000	\$112,764	\$0
30409-60670	MUNICIPAL COMPLEX	\$0	\$200,000	\$241,824	\$0
30433-30372	TRAFFIC SIGNAL MAINTENANCE	\$6,158	\$30,000	\$30,000	\$30,000
30433-30374	SIGNAL CONSTRUCTION	\$124,194	\$180,000	\$40,000	\$190,000
30433-30375	TRAFFIC STUDY - TWP WIDE	\$6,170	\$7,500	\$7,500	\$7,500
30438-30270	ROAD MAINTENANCE	\$58,016	\$0	\$0	\$0
30438-90760	HWY, ROADS-MAJOR CAPITAL EQPT	\$102,369	\$0	\$0	\$0
30454-73613	PARKS IMPROVEMENTS	\$118,604	\$119,955	\$108,005	\$135,255
30454-90760	PARKS-MAJOR CAPITAL EQPT	\$112,194	\$58,000	\$77,146	\$215,000
30470-85481	LOAN INTEREST PUBLIC WORKS BLDG	\$174,459	\$216,000	\$206,367	\$213,600
30470-85482	LOAN PRINCIPAL PUBLIC WORKS BLDG	\$189,587	\$456,000	\$459,940	\$452,707
30470-85475	LOAN INTEREST BUILDING	\$168,826	\$165,000	\$148,953	\$131,512
30470-85476	LOAN PRINCIPAL BUILDING	\$363,000	\$380,000	\$380,000	\$398,000
	TOTAL EXPENDITURES	\$3,373,062	\$2,434,347	\$2,377,104	\$1,773,574
OTHER FINANCIAL USES					
	RESERVED FUTURE CAPITAL PROJEC	\$4,368,312	\$4,013,467	\$4,042,129	\$3,933,232
	TOTAL OTHER FINANCIAL USES	\$4,368,312	\$4,013,467	\$4,042,129	\$3,933,232
	TOTAL EXPENDITURES & OTHER	\$7,741,374	\$6,447,814	\$6,419,233	\$5,706,806

OTHER FINANCIAL USES



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