



FINAL BUDGET 2014

West Goshen Township
Chester County
Pennsylvania

Committed to Excellence in Community Service



WEST GOSHEN TOWNSHIP

SUPERVISORS

Raymond H. Halvorsen, Chairman
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

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



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 11, 2013

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, 2014, and ending December 31, 2014. 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 2014 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. #10 on Money Magazine's Best Places to Live for 2013, 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 guardedly optimistic for 2014. The federal government experienced a 16-day funding gap in October that Standard & Poor's estimated drained the US economy of \$1.5 billion per day and slowed the country's growth rate for the current quarter. Congress must revisit funding in January and the debt ceiling in February, and while another government shutdown is unlikely, consumer confidence in the process is low. Nevertheless, economists expect modest growth in the GDP and stabilization of the unemployment rate. Short-term interest rates should remain stable, though long-term rates will likely gradually creep higher. Inflation should stay low, and the housing and retail markets are expected to experience modest growth.

2014 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, beginning in 2009, expenditures began to outpace revenues. Despite a projected shortfall for 2013, as the result of some unanticipated revenue, the Township now expects its revenues to finish well ahead of its expenditures. Even better, I am pleased to present a 2014 budget that projects a nominal surplus.

Revenues are budgeted significantly higher for 2014, most notably for Earned Income Tax. 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 2014 are budgeted almost \$200,000 below the budgeted expenditures for 2013. This is not a naturally occurring circumstance. Rather, it is the result of extraordinarily arduous discussions between the Board and Township Department Heads. The Board expects to maintain the Township's surplus through 2014.

LOOKING BACK

The Township continues to examine its obligations and compliance options under the Clean Water Act and MS4 program. As of the date of this message, the Township is exploring the implementation of a Stormwater Authority and the establishment of a user fee, the formula of which has not yet been developed. Possible implementation of a user fee may slightly alleviate stormwater funding requirements for the General Fund by shifting some costs to the Stormwater Authority.

In August, the Board of Supervisors became officially engaged in dialogue regarding the possibility of regionalized police service covering West Goshen, East Goshen, and Westtown Townships. Elected officials and employee representatives will investigate all aspects of regionalization – not only the prospective costs, but also anticipated service delivery to an expanded territory. The current police contract expires at the end of 2014. Consequently, although the focus of this study is a 1/1/2015 implementation date, the Township expects to concurrently engage its police union in contract negotiations.

LOOKING AHEAD

Land development for the Jerrehian tract will seek final approval in 2014. The plan proposes 598 dwelling units and 160 acres of passive park land. This development encompasses the last large tracts of undeveloped land in the Township.

As provisions of the Affordable Care Act are implemented, the Township intends to examine its employee benefit plan offerings and, where necessary and practicable, modify those plans to ensure an appropriate balance exists between fiscal responsibility and employee welfare.

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 2014, the major revenue sources will continue to be Earned Income Tax and Real Estate Tax. 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 1.3% in 2014. 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 budget is essentially balanced for 2014.

The Waste and Recycling Fund should realize a surplus for 2014. This is largely attributable to the Township's recent award of its trash and recycling collection contract to JP Mascaro & Sons effective January 1, 2014, following two bid processes. In terms of frequency, services offered, and cost, the collection program is expected to remain the same throughout 2014. Additionally, 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 2014 representing Liquid Fuel Tax in the amount of \$450,000. 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 2014 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 Dorine Hannum, 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,

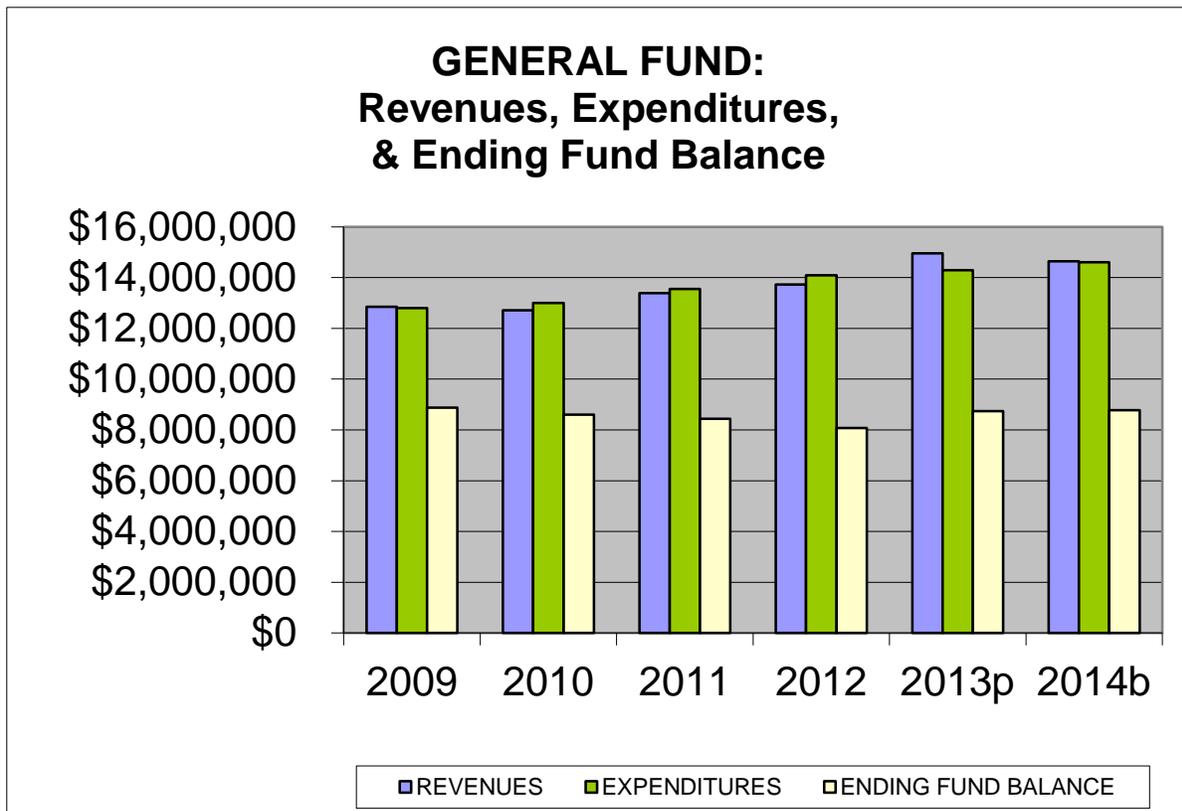


Casey LaLonde
Township Manager

GENERAL FUND

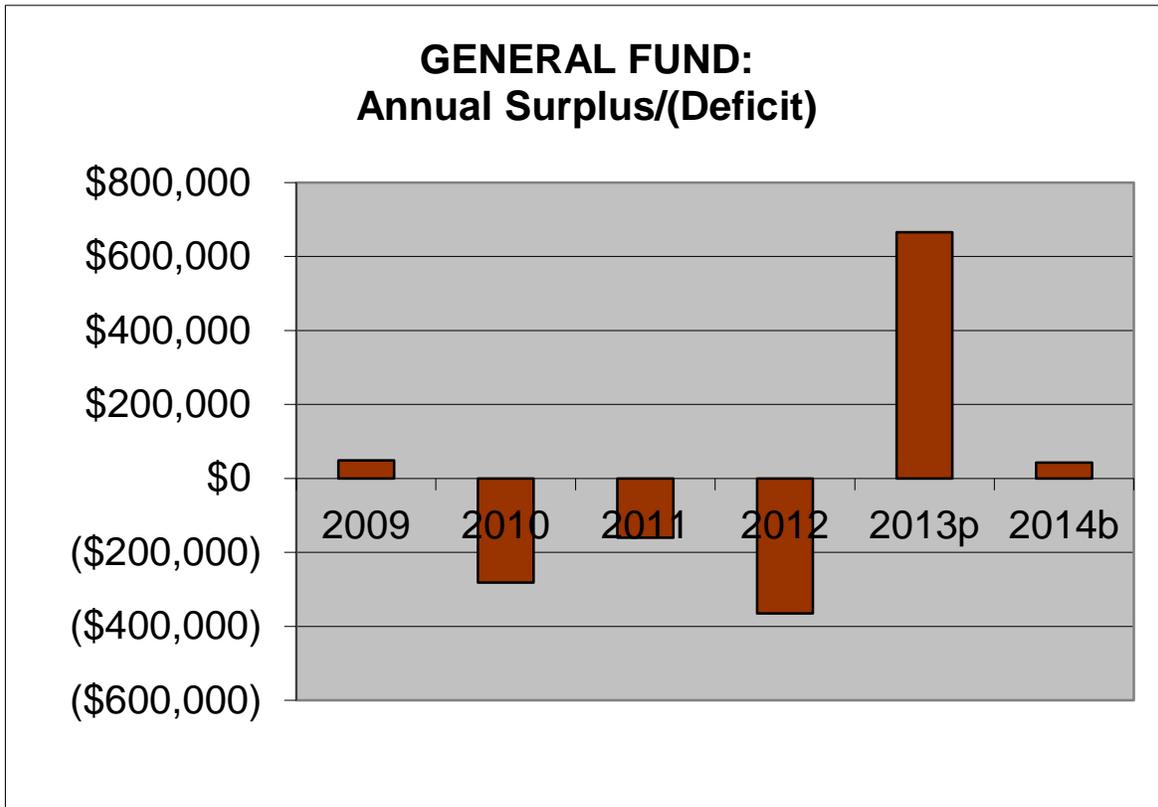


Committed to Excellence in Community Service



<u>YEAR</u>	<u>REVENUES</u>	<u>EXPENDITURES</u>	<u>ENDING FUND BALANCE</u>
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	\$8,437,341
2012	\$13,730,278	\$14,095,400	\$8,072,220
2013p	\$14,951,448	\$14,285,974	\$8,737,694
2014b	\$14,642,468	\$14,599,735	\$8,780,427

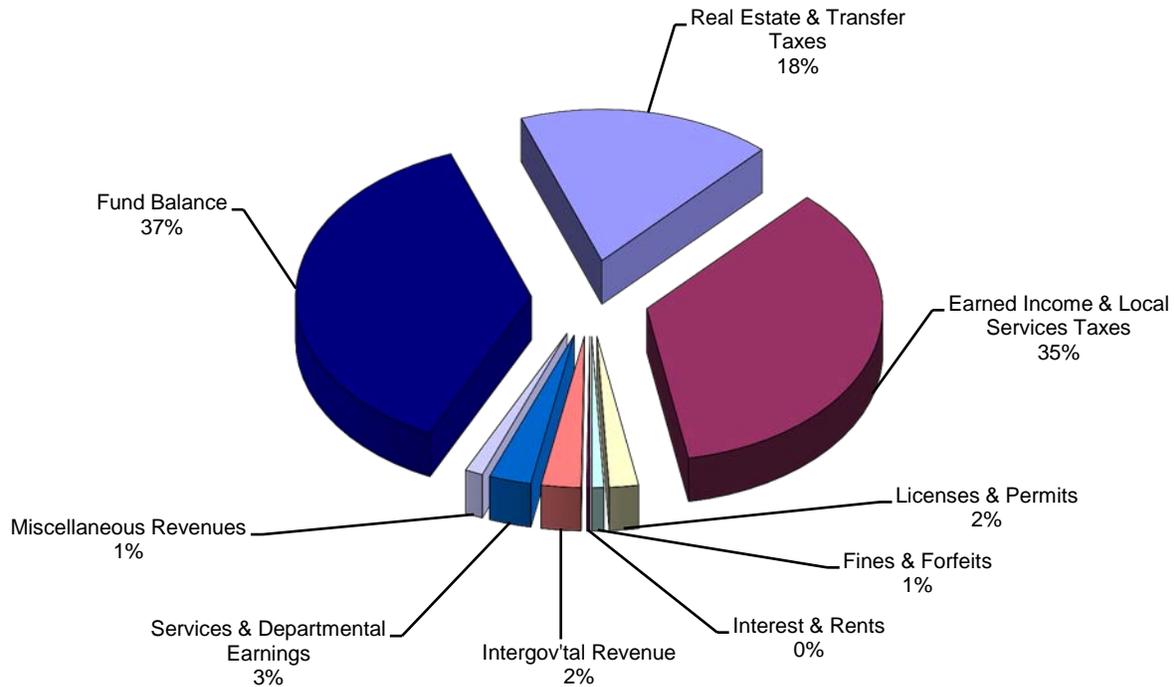
p=projected
b=budget



<u>YEAR</u>	<u>SURPLUS/ (DEFICIT)</u>
2009	\$48,699
2010	(\$281,538)
2011	(\$160,447)
2012	(\$365,122)
2013p	\$665,474
2014b	\$42,733

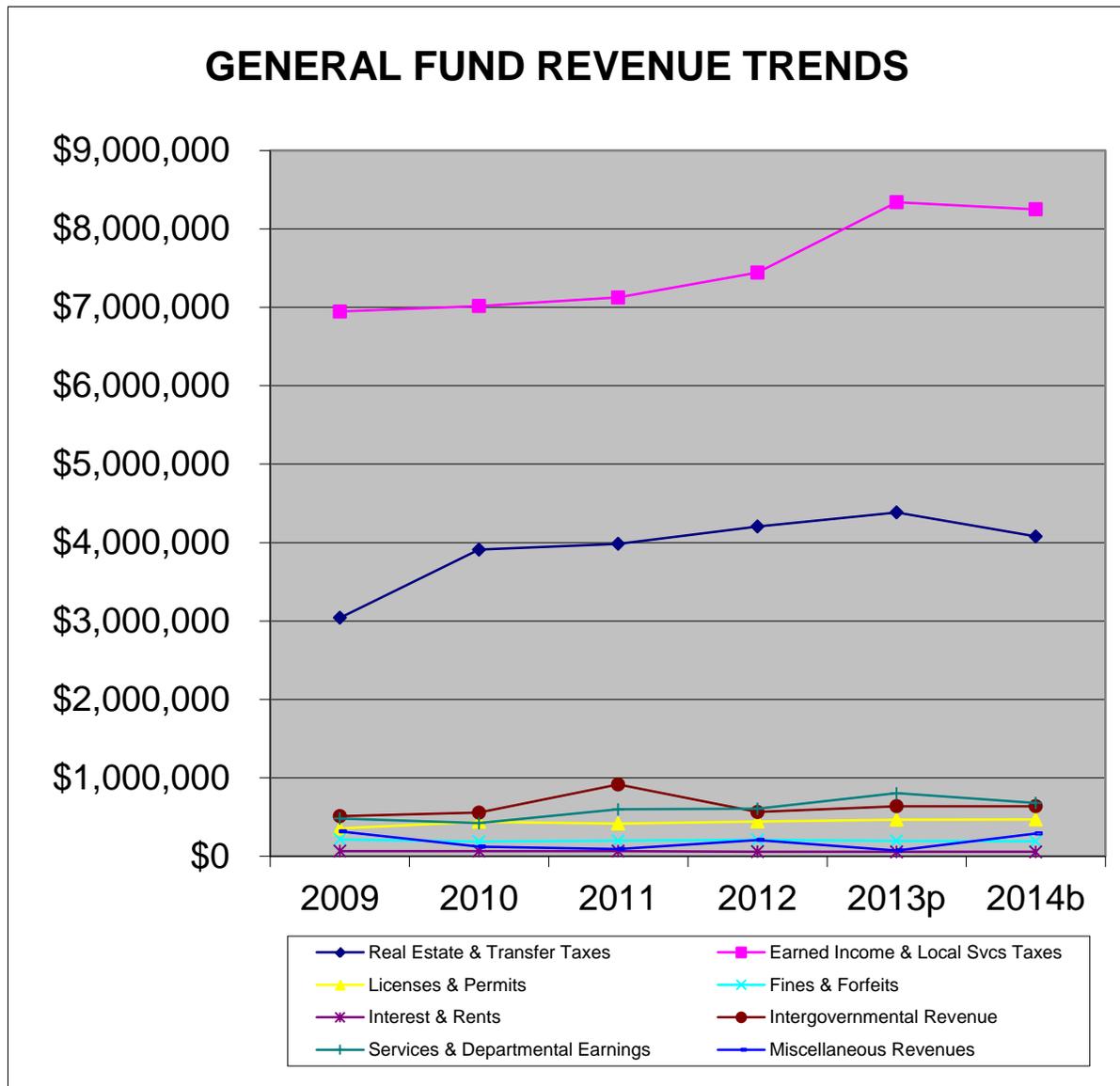
p=projected
b=budget

GENERAL FUND BUDGETED REVENUES 2014



BUDGETED REVENUES 2014

Real Estate & Transfer Taxes	\$4,078,000
Earned Income & Local Services Taxes	\$8,250,000
Licenses & Permits	\$468,000
Fines & Forfeits	\$190,000
Interest & Rents	\$54,752
Intergovernmental Revenue	\$635,326
Services & Departmental Earnings	\$677,550
Miscellaneous Revenues	\$288,840
Fund Balance	\$8,737,694



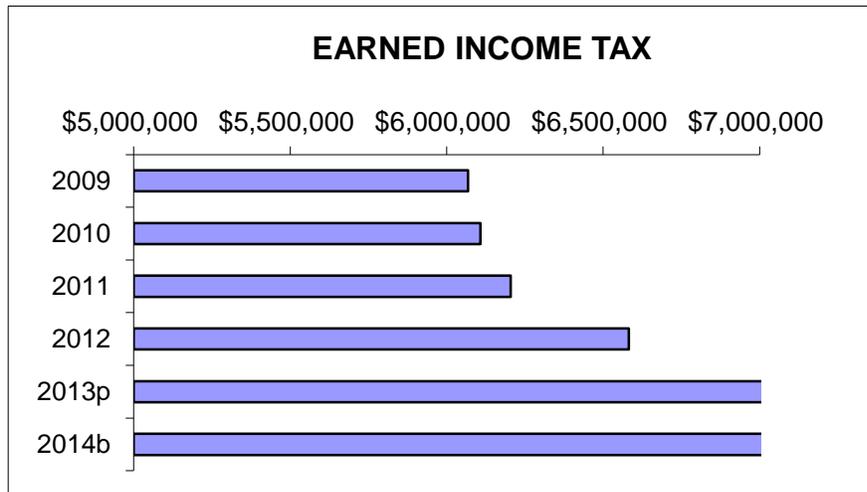
REVENUE TRENDS

	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013p</u>	<u>2014b</u>
Real Estate & Transfer Taxes	\$3,040,775	\$3,909,722	\$3,984,500	\$4,204,339	\$4,384,755	\$4,078,000
Earned Income & Local Svcs Taxes	\$6,946,992	\$7,018,244	\$7,125,803	\$7,444,094	\$8,339,381	\$8,250,000
Licenses & Permits	\$352,925	\$438,392	\$415,290	\$443,041	\$465,878	\$468,000
Fines & Forfeits	\$214,759	\$184,930	\$197,134	\$207,449	\$195,247	\$190,000
Interest & Rents	\$65,061	\$65,320	\$64,697	\$57,214	\$55,369	\$54,752
Intergovernmental Revenue	\$509,471	\$554,517	\$914,691	\$563,172	\$635,326	\$635,326
Services & Departmental Earnings	\$481,644	\$421,518	\$597,043	\$605,174	\$803,043	\$677,550
Miscellaneous Revenues	\$316,624	\$121,495	\$92,290	\$205,795	\$72,449	\$288,840

p=projected
b=budget

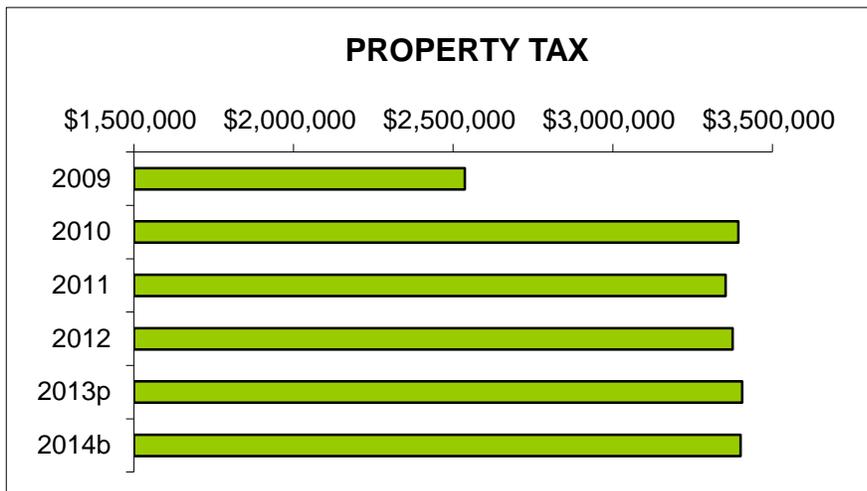
EARNED INCOME TAX

2009	\$6,068,503
2010	\$6,107,465
2011	\$6,204,105
2012	\$6,581,967
2013p	\$7,409,254
2014b	\$7,350,000



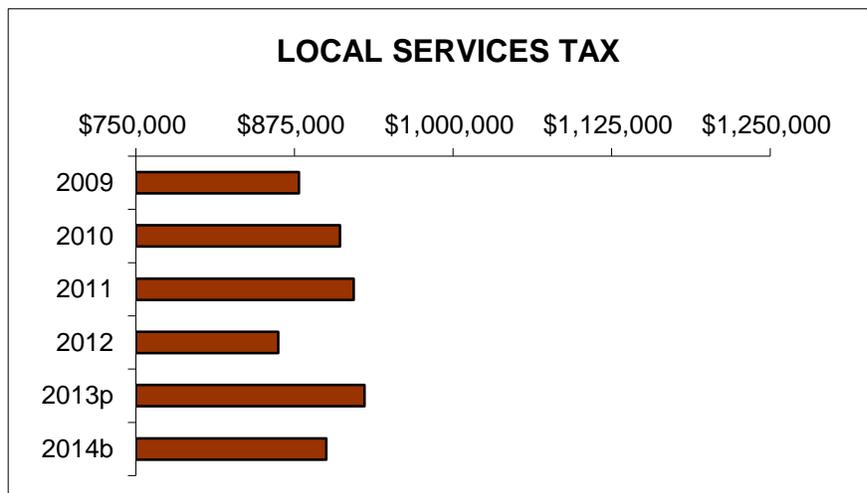
PROPERTY TAX

2009	\$2,536,082
2010	\$3,393,739
2011	\$3,353,840
2012	\$3,375,071
2013p	\$3,405,153
2014b	\$3,400,000



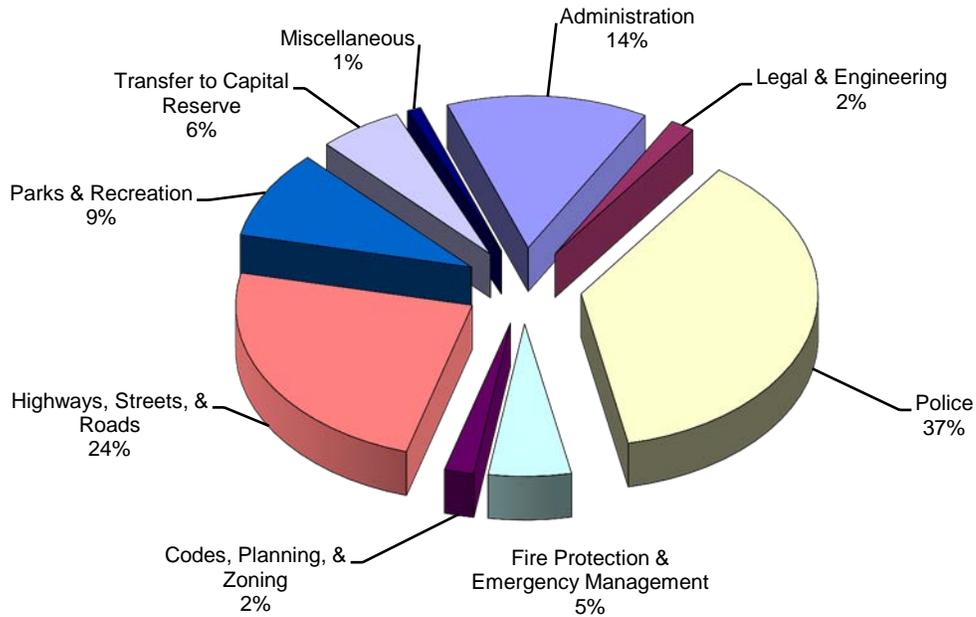
LOCAL SERVICES TAX

2009	\$878,489
2010	\$910,778
2011	\$921,698
2012	\$862,127
2013p	\$930,127
2014b	\$900,000



p=projected
b=budget

GENERAL FUND BUDGETED EXPENDITURES 2014



BUDGETED EXPENDITURES 2014

Administration	\$2,009,418
Legal & Engineering	\$243,448
Police	\$5,388,238
Fire Protection & Emergency Management	\$823,630
Codes, Planning, & Zoning	\$295,578
Highways, Streets, & Roads	\$3,489,998
Parks & Recreation	\$1,372,592
Transfer to Capital Reserve	\$831,781
Miscellaneous	\$135,052

ACCT CODE	ACCOUNT TITLE	ACTUAL 2012	BUDGET 2013	PROJECTED 2013	BUDGET 2014
REVENUES					
<u>REAL ESTATE & LOCAL ENABLING TAXES</u>					
01300-03110	REAL ESTATE CURRENT YEAR	\$3,375,071	\$3,400,003	\$3,405,153	\$3,400,000
01300-03120	REAL ESTATE PRIOR YEAR	\$7,332	\$3,000	\$2,118	\$3,000
01300-03130	DELINQUENT LIENED	\$57,569	\$45,000	\$51,180	\$40,000
01300-03140	INTERIMS	\$54,977	\$25,000	\$25,000	\$25,000
01310-03210	TRANSFER TAX	\$709,390	\$515,000	\$901,304	\$610,000
01310-03220	EARNED INCOME TAX	\$6,581,967	\$6,250,000	\$7,409,254	\$7,350,000
01310-03230	LOCAL SERVICES TAX	\$862,127	\$900,000	\$930,127	\$900,000
	TOTAL R.E. & ENABLING TAXES	\$11,648,433	\$11,138,003	\$12,724,136	\$12,328,000
<u>LICENSES & PERMITS</u>					
01321-03320	SOLICITORS & REFUSE	\$700	\$350	\$900	\$500
01321-03330	CABLE TV FRANCHISE	\$437,161	\$420,000	\$460,270	\$464,000
01321-03340	STREET ENCROACHMENTS	\$5,180	\$3,500	\$4,708	\$3,500
	TOTAL LICENSES & PERMITS	\$443,041	\$423,850	\$465,878	\$468,000
<u>FINES & FORFEITS</u>					
01331-03410	VEHICLE CODE VIOLATIONS	\$151,475	\$135,000	\$158,600	\$155,000
01331-03420	ORDINANCE VIOLATIONS	\$55,974	\$37,885	\$36,647	\$35,000
	TOTAL FINES & FORFEITS	\$207,449	\$172,885	\$195,247	\$190,000
<u>INTEREST & RENTS</u>					
01340-03510	INTEREST EARNINGS	\$22,296	\$18,776	\$19,900	\$18,000
01340-03521	PARK/PAVILION RENTALS	\$8,552	\$9,000	\$8,313	\$8,785
01340-03522	CELL TOWER RENT	\$26,366	\$27,086	\$27,156	\$27,967
	TOTAL INTEREST & RENTS	\$57,214	\$54,862	\$55,369	\$54,752

ACCT CODE	ACCOUNT TITLE	ACTUAL 2012	BUDGET 2013	PROJECTED 2013	BUDGET 2014
<u>INTERGOVERNMENTAL REVENUE</u>					
01355-03610	PUBLIC UTILITY TAX	\$15,200	\$15,200	\$14,796	\$14,796
01355-03620	ALCOHOLIC BEVERAGE LICENSES	\$3,150	\$4,050	\$3,750	\$3,750
01355-03630	FOREIGN FIRE INSURANCE	\$204,576	\$204,576	\$234,013	\$234,013
01355-03635	STATE AID EMPLOYEE PENSION	\$340,246	\$340,246	\$382,767	\$382,767
	TOTAL INTERGOVTAL REVENUE	\$563,172	\$564,072	\$635,326	\$635,326
<u>SERVICES & DEPARTMENTAL EARNINGS</u>					
01361-03710	SUBDIV/LAND DEV APPLIC FEES	\$13,750	\$15,000	\$12,600	\$5,500
01361-03711	SUBDIV/LAND DEV REVIEW FEES	\$18,400	\$13,000	\$60,650	\$30,000
01361-03713	HEARING FEES	\$7,000	\$5,000	\$13,500	\$5,000
01361-03715	SALE OF MAPS & PUBLICATIONS	\$133	\$157	\$21	\$0
01361-03720	SPECIAL POLICE SERVICES	\$131,478	\$150,000	\$139,974	\$140,000
01361-03730	BUILDING PERMITS	\$346,773	\$295,000	\$470,048	\$375,000
01361-03731	PLUMBING PERMITS	\$20,930	\$20,000	\$35,000	\$30,000
01361-03780	SUMMER RECREATION FEES	\$66,710	\$65,000	\$71,250	\$92,050
01361-03781	SKATE PARK FEES	\$0	\$0	\$0	\$0
	TOTAL SERVICES & DEPT EARNINGS	\$605,174	\$563,157	\$803,043	\$677,550
<u>MISCELLANEOUS REVENUES</u>					
01380-03800	MISCELLANEOUS	\$169,795	\$15,340	\$65,797	\$216,840
01380-03890	SALE OF FIXED ASSETS	\$36,000	\$4,000	\$6,652	\$72,000
	TOTAL MISCELLANEOUS REVENUES	\$205,795	\$19,340	\$72,449	\$288,840
<u>OPERATING TRANSFERS</u>					
01392-03909	TRANSFER FROM WASTE & RECYCLIN	\$0	\$100,000	\$0	\$0
	TOTAL OPERATING TRANSFERS	\$0	\$100,000	\$0	\$0
	TOTAL REVENUES	\$13,730,278	\$13,036,169	\$14,951,448	\$14,642,468

ACCT CODE	ACCOUNT TITLE	ACTUAL	BUDGET	PROJECTED	BUDGET
		2012	2013	2013	2014
	<u>OTHER FINANCING SOURCES</u>				
	RESERVED FROM PRIOR YEAR	\$8,437,342	\$7,286,310	\$8,072,220	\$8,737,694
	TOTAL OTHER FINANCING SOURCES	\$8,437,342	\$7,286,310	\$8,072,220	\$8,737,694
	<i>TOTAL REVENUES & OTHER FINANCING SOURCES</i>	<u>\$22,167,620</u>	<u>\$20,322,479</u>	<u>\$23,023,668</u>	<u>\$23,380,162</u>

ACCT CODE	ACCOUNT TITLE	ACTUAL 2012	BUDGET 2013	PROJECTED 2013	BUDGET 2014
<i>EXPENDITURES</i>					
GENERAL GOVERNMENT					
ADMINISTRATION					
<u>SALARIES & WAGES</u>					
01400-10105	ELECTED OFFICIALS	\$15,469	\$15,469	\$17,568	\$15,469
01400-10110	MANAGER	\$76,660	\$79,126	\$79,033	\$116,921
01400-10115	OVERTIME	\$0	\$350	\$0	\$350
01400-10125	SECRETARIAL/CLERICAL	\$240,543	\$198,003	\$170,956	\$173,758
01400-10135	FINANCE PERSONNEL	\$193,261	\$195,268	\$197,309	\$199,551
01400-10170	HEALTHCARE WAIVER	\$10,000	\$5,000	\$3,846	\$0
	TOTAL SALARIES & WAGES	\$535,933	\$493,216	\$468,712	\$506,049
<u>EMPLOYEE BENEFITS</u>					
01400-11156	EMPLOYEE INSURANCE	\$159,597	\$250,620	\$188,586	\$228,779
01400-11160	PENSION MIN MUNICIPAL OBLIG	\$97,197	\$141,436	\$141,436	\$148,054
01400-11161	FICA & MEDICARE TAX	\$39,525	\$36,812	\$35,111	\$38,058
01400-11164	WORKERS' COMPENSATION	\$935	\$6,129	\$6,404	\$7,349
01400-11170	PENSION ACTUARY EXPENSE	\$3,500	\$6,500	\$6,550	\$3,600
	TOTAL EMPLOYEE BENEFITS	\$300,754	\$441,497	\$378,087	\$425,840
<u>OTHER EXPENSES</u>					
01400-13250	CONFERENCES & TRAINING	\$28,955	\$21,736	\$21,095	\$32,871
01400-13251	MILEAGE	\$0	\$100	\$50	\$100
01400-15260	DUES	\$6,552	\$7,585	\$7,327	\$7,340
01400-16265	SUBSCRIPTIONS	\$1,543	\$1,850	\$1,654	\$2,000
01400-17350	BONDING INSURANCE	\$5,333	\$5,400	\$5,718	\$5,400
01400-19163	MISC EMPLOYEE BENEFITS	\$11,343	\$16,313	\$18,470	\$18,263

GENERAL FUND
2014 FINAL BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL	BUDGET	PROJECTED	BUDGET
		2012	2013	2013	2014
01400-21200	OFFICE SUPPLIES	\$13,716	\$12,500	\$12,300	\$12,500
01400-30240	GENERAL OPERATING EXPENSE	\$8,705	\$12,250	\$13,125	\$11,715
01400-30275	SMALL ITEMS OF EQUIPMENT	\$11,815	\$750	\$2,250	\$4,000
01400-31290	PROFESSIONAL SERVICES	\$19,751	\$600	(\$24,233)	\$100,600
01400-31410	SETTLEMENTS	\$5,500	\$0	\$0	\$0
01400-32320	COMMUNICATION	\$22,318	\$23,895	\$21,616	\$20,039
01400-33165	UNEMPLOYMENT COMPENSATION	\$45	\$0	\$0	\$0
01400-34340	ADVERTISING & PRINTING	\$30,610	\$33,550	\$32,370	\$34,050
01400-35230	ELECTRICITY/GAS	\$48,075	\$50,100	\$44,570	\$48,900
01400-36370	SERVICE CONTRACT - I.T. EQUIPMNT	\$29,615	\$25,220	\$24,555	\$27,206
01400-36450	CONTRACTED SERVICE COMPUTER	\$27,983	\$30,757	\$32,198	\$32,620
01400-36470	ANIMAL CONTROL SPCA	\$4,905	\$4,510	\$5,035	\$4,012
01400-37325	POSTAGE	\$13,979	\$15,000	\$13,631	\$15,000
01400-42375	VEHICLE MAINTENANCE	\$1,964	\$4,000	\$2,984	\$4,000
01400-51374	EQUIPMENT REPAIRS & MAINT	\$9,407	\$10,481	\$9,141	\$6,443
01400-62231	VEHICLE FUEL	\$3,382	\$3,500	\$3,500	\$3,650
01400-80159	MISCELLANEOUS CONTRIBUTIONS	\$6,000	\$8,200	\$6,000	\$8,200
01400-90750	MINOR CAPITAL EQUIPMENT	\$4,718	\$5,100	\$12,005	\$11,780
01400-90760	MAJOR CAPITAL EQUIPMENT	\$32,767	\$3,000	\$3,000	\$25,000
	TOTAL OTHER EXPENSES	\$348,981	\$296,397	\$268,361	\$435,689
	TOTAL ADMINISTRATION	\$1,185,668	\$1,231,110	\$1,115,160	\$1,367,578
	<u>AUDITING & TAX COLLECTION</u>				
01402-10110	AUDITOR COMPENSATION	\$0	\$90	\$90	\$90
01402-31310	AUDITING SERVICES	\$27,480	\$28,360	\$28,354	\$29,187
01403-10110	TAX COLLECTOR COMPENSATION	\$14,000	\$14,000	\$14,000	\$28,000

GENERAL FUND
2014 FINAL BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL	BUDGET	PROJECTED	BUDGET
		2012	2013	2013	2014
01403-11161	FICA & MEDICARE TAX	\$1,071	\$1,078	\$1,070	\$2,149
01403-17350	BONDING INSURANCE	\$0	\$0	\$0	\$3,500
01403-21200	OFFICE SUPPLIES	\$2,293	\$3,000	\$3,000	\$3,000
01403-31460	EIT COMMISSION	\$108,792	\$98,673	\$114,377	\$112,952
01403-37325	POSTAGE	\$3,074	\$3,340	\$3,340	\$3,340
	TOTAL AUDITING & TAX COLL	\$156,710	\$148,541	\$164,231	\$182,218
	<u>LEGAL & ENGINEERING</u>				
01404-31290	LEGAL SERVICES	\$86,033	\$100,000	\$43,454	\$75,000
01405-10110	ENGINEER	\$111,151	\$114,494	\$114,479	\$116,627
01405-11161	FICA & MEDICARE TAX	\$7,867	\$8,532	\$8,477	\$8,696
01405-13250	CONFERENCES & TRAINING	\$6,412	\$7,550	\$6,000	\$7,600
01405-15260	DUES	\$916	\$7,225	\$7,225	\$7,225
01405-16265	SUBSCRIPTIONS	\$956	\$750	\$750	\$750
01405-18280	UNIFORMS & BOOTS	\$368	\$400	\$600	\$400
01405-30240	GENERAL OPERATING EXPENSE	\$2,575	\$1,750	\$1,750	\$1,750
01405-30275	SMALL TOOLS	\$499	\$750	\$750	\$750
01405-36370	SERVICE CONTRACT - I.T. EQUIPMNT	\$15,088	\$15,800	\$15,800	\$16,650
01405-90760	MAJOR CAPITAL EQUIPMENT	\$26,874	\$83,000	\$83,000	\$8,000
	TOTAL LEGAL & ENGINEERING	\$258,739	\$340,251	\$282,285	\$243,448
	<u>BUILDINGS</u>				
01409-10120	WAGES	\$30,436	\$74,124	\$74,694	\$76,348
01409-10170	HEALTHCARE WAIVER	\$0	\$5,000	\$5,000	\$5,000
01409-11161	FICA & MEDICARE TAX	\$2,181	\$6,053	\$6,095	\$6,223
01409-13250	CONFERENCES & TRAINING	\$0	\$6,000	\$6,400	\$9,350
01409-15260	DUES	\$0	\$3,350	\$2,825	\$3,600

GENERAL FUND
2014 FINAL BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL	BUDGET	PROJECTED	BUDGET
		2012	2013	2013	2014
01409-18280	UNIFORMS & BOOTS	\$60	\$800	\$800	\$800
01409-21200	BUILDING SUPPLIES	\$18,513	\$12,100	\$12,100	\$15,500
01409-31141	CLEANING SERVICES	\$25,270	\$26,810	\$25,270	\$27,358
01409-33166	INSURANCE	\$62,987	\$68,434	\$72,300	\$66,723
01409-38374	REPAIRS & MAINTENANCE	\$313,547	\$265,450	\$264,680	\$248,720
	TOTAL BUILDINGS	\$452,994	\$468,121	\$470,164	\$459,622
	TOTAL GENERAL GOVERNMENT	\$2,054,111	\$2,188,023	\$2,031,840	\$2,252,866
	PUBLIC SAFETY				
	<u>POLICE</u>				
01410-10125	CLERICAL/DISPATCHERS WAGES	\$211,200	\$209,991	\$225,032	\$215,130
01410-10126	CLERICAL/DISPATCHERS OVERTIME	\$2,475	\$1,600	\$2,796	\$1,600
01410-10130	UNIFORMED SALARIES	\$2,571,666	\$2,601,530	\$2,593,451	\$2,603,071
01410-10135	UNIFORMED OVERTIME	\$246,281	\$195,000	\$195,312	\$195,000
01410-10152	COURT OVERTIME	\$16,493	\$17,500	\$19,236	\$17,500
01410-10158	EXTRA DUTY	\$63,541	\$43,000	\$42,253	\$43,000
01410-10161	UPS DETAIL	\$22,145	\$22,000	\$21,832	\$22,000
01410-11156	EMPLOYEE INSURANCE	\$856,965	\$905,566	\$930,666	\$972,663
01410-11160	PENSION MIN MUNICIPAL OBLIG	\$386,005	\$449,876	\$449,876	\$444,790
01410-11161	FICA & MEDICARE TAX	\$55,628	\$57,565	\$55,722	\$58,322
01410-11164	WORKERS' COMPENSATION	\$97,376	\$95,957	\$101,662	\$125,836
01410-11167	TUITION REIMBURSEMENT	\$11,173	\$24,000	\$4,000	\$12,000
01410-11170	PENSION ACTUARY EXPENSE	\$2,900	\$6,000	\$7,775	\$3,800
01410-13250	CONFERENCES & TRAINING	\$27,034	\$30,000	\$28,000	\$30,000
01410-15260	DUES	\$1,841	\$2,200	\$1,800	\$2,200
01410-16265	SUBSCRIPTIONS	\$3,413	\$3,460	\$3,460	\$3,462

GENERAL FUND
2014 FINAL BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL	BUDGET	PROJECTED	BUDGET
		2012	2013	2013	2014
01410-18280	UNIFORMS & MAINTENANCE	\$32,182	\$35,780	\$35,780	\$31,920
01410-19163	MISC EMPLOYEE BENEFITS	\$7,101	\$7,896	\$7,967	\$7,780
01410-21200	OFFICE SUPPLIES	\$7,404	\$7,500	\$7,500	\$7,500
01410-30190	RECRUITING	\$1,712	\$0	\$0	\$0
01410-30240	GENERAL OPERATING EXPENSE	\$24,819	\$26,211	\$26,211	\$28,046
01410-30275	SMALL TOOLS	\$18,124	\$24,852	\$24,852	\$20,621
01410-30280	EMERGENCY RESPONSE TEAM EQPT	\$24,523	\$19,525	\$19,525	\$14,000
01410-30373	AMMUNITION & RANGE	\$13,156	\$14,270	\$14,270	\$12,000
01410-31141	CLEANING SERVICES	\$19,950	\$21,130	\$19,950	\$21,773
01410-31290	PROFESSIONAL SERVICES	\$600	\$600	\$600	\$600
01410-32320	COMMUNICATION	\$51,217	\$47,300	\$40,640	\$40,966
01410-32327	RADIO MAINTENANCE	\$6,834	\$6,800	\$7,602	\$7,200
01410-33166	INSURANCE	\$65,356	\$66,608	\$74,768	\$71,276
01410-34340	ADVERTISING & PRINTING	\$1,929	\$5,200	\$5,200	\$4,800
01410-35230	UTILITIES	\$47,714	\$50,550	\$44,990	\$46,300
01410-36370	SERVICE CONTRACT - I.T. EQUIPMNT	\$16,255	\$19,433	\$19,433	\$21,877
01410-36450	CONTRACTED SERVICE COMPUTER	\$26,764	\$28,564	\$32,912	\$33,500
01410-39480	COMMUNITY RELATIONS	\$9,128	\$10,000	\$10,000	\$10,000
01410-42375	VEHICLE MAINTENANCE	\$44,971	\$45,000	\$45,000	\$45,000
01410-43338	VEHICLE TIRES	\$5,986	\$6,000	\$6,600	\$7,700
01410-50339	CHANGEOVER EQUIPMENT	\$30,302	\$16,400	\$16,400	\$0
01410-51374	OFFICE EQUIPMENT REPAIRS	\$5,442	\$6,795	\$7,030	\$7,135
01410-62231	VEHICLE FUEL	\$99,872	\$98,800	\$102,400	\$107,500
01410-90750	MINOR CAPITAL EQUIPMENT	\$10,651	\$19,600	\$19,600	\$10,410

GENERAL FUND
2014 FINAL BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL	BUDGET	PROJECTED	BUDGET
		2012	2013	2013	2014
01410-90760	MAJOR CAPITAL EQUIPMENT	\$192,633	\$70,000	\$68,749	\$79,960
	TOTAL POLICE	\$5,340,761	\$5,320,059	\$5,340,852	\$5,388,238
	<u>FIRE PROTECTION</u>				
01411-10110	FIRE MARSHAL COMPENSATION	\$62,586	\$62,133	\$63,072	\$63,758
01411-11161	FICA & MEDICARE TAX	\$4,769	\$4,753	\$4,778	\$4,878
01411-13250	CONFERENCES & TRAINING	\$1,582	\$750	\$750	\$3,400
01411-15260	DUES	\$310	\$800	\$795	\$795
01411-16265	SUBSCRIPTIONS	\$903	\$1,000	\$1,165	\$1,165
01411-18280	UNIFORMS & BOOTS	\$390	\$750	\$750	\$750
01411-30275	SMALL TOOLS	\$156	\$300	\$300	\$300
01411-36140	FIRE MARSHALL OPERATING	\$5,105	\$17,000	\$17,000	\$5,000
01411-61365	FIRE HYDRANTS	\$141,957	\$142,800	\$142,563	\$142,739
01411-80158	CONTRIBUTION FIRE PENSION	\$204,576	\$204,576	\$234,013	\$234,013
01411-80520	VOLUNTEER FIRE CO CONTRIBUTION	\$366,332	\$366,832	\$366,332	\$366,832
	TOTAL FIRE PROTECTION	\$788,666	\$801,694	\$831,518	\$823,630
	<u>CODE ENFORCEMENT</u>				
01413-10110	SALARIES	\$117,563	\$121,178	\$121,156	\$124,024
01413-10115	OVERTIME	\$2,124	\$1,400	\$514	\$1,400
01413-10120	WAGES	\$18,160	\$42,919	\$32,182	\$43,992
01413-10170	HEALTHCARE WAIVER	\$5,000	\$5,000	\$5,000	\$5,000
01413-11156	EMPLOYEE INSURANCE	\$70,355	\$67,351	\$53,914	\$56,744
01413-11161	FICA & MEDICARE TAX	\$10,584	\$12,905	\$12,061	\$13,206
01413-11164	WORKERS' COMPENSATION	\$589	\$873	\$912	\$1,047
01413-13250	CONFERENCES & TRAINING	\$2,348	\$5,500	\$5,000	\$5,500
01413-13260	DUES	\$500	\$625	\$2,462	\$625

GENERAL FUND
2014 FINAL BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL	BUDGET	PROJECTED	BUDGET
		2012	2013	2013	2014
01413-18280	UNIFORMS & BOOTS	\$1,111	\$1,200	\$1,800	\$1,600
01413-30220	CODE BOOKS & MAPS	\$5,548	\$10,000	\$4,500	\$8,000
01413-30275	SMALL TOOLS	\$188	\$400	\$300	\$400
01413-31290	LEGAL SERVICES	\$0	\$2,000	\$0	\$2,000
01413-42375	VEHICLE MAINTENANCE	\$1,854	\$1,800	\$1,800	\$1,800
01413-62231	VEHICLE FUEL	\$1,999	\$1,700	\$2,445	\$2,460
01413-90750	MINOR CAPITAL EQUIPMENT	\$874	\$2,400	\$0	\$3,000
	TOTAL CODE ENFORCEMENT	\$238,797	\$277,251	\$244,046	\$270,798
	<u>PLANNING & ZONING</u>				
01414-10110	ZHB/PLANNING COMMISSION	\$2,030	\$4,440	\$2,540	\$4,440
01414-11161	FICA & MEDICARE TAX	\$156	\$340	\$193	\$340
01414-31290	ZHB PROFESSIONAL & LEGAL SVCS	\$20,377	\$20,000	\$19,315	\$20,000
	TOTAL PLANNING & ZONING	\$22,563	\$24,780	\$22,048	\$24,780
	TOTAL PUBLIC SAFETY	\$6,390,787	\$6,423,784	\$6,438,464	\$6,507,446
	<u>HIGHWAYS, STREETS, ROADS & STORMWATER</u>				
01431-10110	PUBLIC WORKS SALARIES	\$39,969	\$41,249	\$41,202	\$41,909
01431-10120	WAGES	\$14,981	\$21,958	\$18,962	\$22,561
01431-11156	EMPLOYEE INSURANCE	\$292,373	\$332,153	\$361,898	\$356,160
01431-11160	PENSION MIN MUNICIPAL OBLIG	\$62,805	\$97,260	\$97,260	\$102,996
01431-11161	FICA & MEDICARE TAX	\$4,104	\$4,835	\$4,541	\$4,932
01431-11164	WORKERS' COMPENSATION	\$14,750	\$27,049	\$28,264	\$32,435
01431-13250	CONFERENCES & TRAINING	\$6,696	\$8,700	\$7,900	\$9,200
01431-13251	MILEAGE	\$9	\$125	\$125	\$125
01431-18280	UNIFORMS & BOOTS	\$12,284	\$12,400	\$11,400	\$12,400
01431-30240	GENERAL OPERATING EXPENSE	\$8,113	\$6,500	\$6,500	\$7,000

GENERAL FUND
2014 FINAL BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL	BUDGET	PROJECTED	BUDGET
		2012	2013	2013	2014
01431-30275	SMALL TOOLS	\$7,455	\$15,345	\$14,800	\$14,945
01431-31141	CLEANING SERVICES	\$8,103	\$8,350	\$8,100	\$9,330
01431-32320	COMMUNICATIONS	\$21	\$0	\$195	\$0
01431-33166	INSURANCE	\$33,876	\$28,826	\$32,021	\$30,504
01431-35230	ELECTRICITY/GAS	\$44,123	\$48,360	\$45,120	\$46,300
01431-42375	VEHICLE MAINTENANCE	\$64,659	\$66,750	\$61,750	\$66,750
01431-62231	VEHICLE FUEL	\$41,851	\$37,100	\$47,000	\$49,250
01431-90750	MINOR CAPITAL EQUIPMENT	\$36,165	\$42,150	\$40,150	\$28,850
01431-90760	MAJOR CAPITAL EQUIPMENT	\$346,729	\$215,000	\$215,000	\$551,750
01431-97384	GARAGE SPACE RENTAL	\$0	\$0	\$0	\$0
01432-10120	SNOW WAGES	\$11,114	\$40,000	\$32,636	\$40,000
01432-30270	SNOW MATERIALS	\$36,715	\$95,000	\$95,000	\$145,000
	STATE FUNDS	\$38,884	\$50,000	\$50,000	\$0
01433-10120	SIGNS WAGES	\$52,629	\$54,568	\$54,750	\$56,028
01433-11161	SIGNS FICA & MEDICARE TAX	\$3,719	\$4,174	\$3,869	\$4,286
01433-30270	SIGNS MATERIALS	\$19,479	\$48,300	\$38,300	\$38,500
01433-30372	TRAFFIC SIGNAL MAINTENANCE	(\$6,169)	\$30,510	\$40,000	\$35,510
01433-35362	TRAFFIC LIGHTS-ELECTRIC	\$6,781	\$6,850	\$6,560	\$6,800
01434-35360	STREET LIGHTING	\$35,406	\$39,000	\$36,900	\$38,100
01438-10110	ROAD MAINTENANCE SALARIES	\$82,583	\$85,258	\$85,158	\$86,647
01438-10115	ROAD MAINTENANCE OVERTIME	\$5,137	\$6,000	\$1,533	\$6,000
01438-10120	ROAD MAINTENANCE WAGES	\$423,389	\$484,960	\$490,690	\$497,359
01438-10129	ROAD MAINTENANCE PAGER PAY	\$7,200	\$7,280	\$7,280	\$7,280
01438-10150	ROAD MAINTENANCE SUMMER WAGE:	\$14,758	\$14,000	\$9,213	\$17,220
01438-11161	ROAD MAINT FICA & MEDICARE TAX	\$41,580	\$51,775	\$48,946	\$53,142

GENERAL FUND
2014 FINAL BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL	BUDGET	PROJECTED	BUDGET
		2012	2013	2013	2014
01438-30270	ROAD MAINTENANCE MATERIALS	\$174,786	\$275,250	\$200,000	\$200,000
01438-32320	COMMUNICATION	\$17,603	\$18,380	\$18,580	\$18,564
01439-10120	ROAD CONSTRUCTION WAGES	\$36,669	\$39,302	\$40,685	\$40,165
01439-30270	ROAD CONSTRUCTION MATERIALS	\$737,552	\$775,000	\$690,166	\$725,000
	STATE FUNDS	\$425,000	\$425,000	\$425,000	\$475,000
01446-13250	STORM WATER CONFERENCES	\$2,462	\$2,000	\$3,088	\$2,000
01446-30270	STORM WATER - MATERIALS	\$15,013	\$34,500	\$5,000	\$35,000
01446-31290	STORM WATER-PROF SERVICES	\$0	\$0	\$0	\$50,000
	TOTAL HWYS, STREETS, RDS, & STRMWTR	\$2,757,472	\$3,126,217	\$2,950,542	\$3,489,998
	TOTAL STATE FUNDS	\$463,884	\$475,000	\$475,000	\$475,000
	<u>RECREATION</u>				
01451-10110	SALARIES	\$116,489	\$121,073	\$120,903	\$123,138
01451-10150	SUMMER RECREATION WAGES	\$53,916	\$66,761	\$57,424	\$58,046
01451-11156	EMPLOYEE INSURANCE	\$25,445	\$30,348	\$30,140	\$30,856
01451-11160	PENSION MIN MUNICIPAL OBLIG	\$10,628	\$15,194	\$15,194	\$16,120
01451-11161	FICA & MEDICARE TAX	\$12,981	\$14,369	\$13,535	\$13,861
01451-13250	CONFERENCES & TRAINING	\$1,958	\$2,629	\$2,200	\$2,550
01451-15260	DUES	\$520	\$640	\$520	\$640
01451-30240	OPERATING EXPENSES	\$4,564	\$5,200	\$5,030	\$5,200
01451-33166	INSURANCE	\$2,910	\$3,056	\$3,624	\$3,985
01451-82900	SUMMER RECREATION PROGRAM	\$15,770	\$21,100	\$17,998	\$21,600
01451-82903	SUMMER TEEN PROGRAM	\$5,176	\$5,500	\$5,500	\$6,000
01451-82905	GENERAL RECREATION PROGRAM	\$13,080	\$22,795	\$22,895	\$21,382
	TOTAL RECREATION	\$263,437	\$308,665	\$294,963	\$303,378

ACCT CODE	ACCOUNT TITLE	ACTUAL 2012	BUDGET 2013	PROJECTED 2013	BUDGET 2014
<u>PARKS</u>					
01454-10110	SALARIES	\$194,288	\$174,684	\$173,602	\$127,109
01454-10115	OVERTIME	\$9,132	\$6,000	\$8,598	\$6,000
01454-10120	WAGES	\$332,045	\$429,555	\$422,010	\$453,025
01454-10150	SEASONAL HELP	\$12,310	\$14,000	\$13,681	\$17,220
01454-10170	HEALTHCARE WAIVER	\$5,000	\$5,000	\$3,269	\$5,000
01454-11156	EMPLOYEE INSURANCE	\$150,123	\$180,456	\$173,921	\$184,377
01454-11160	PENSION MIN MUNICIPAL OBLIG	\$49,326	\$68,691	\$68,691	\$75,945
01454-11161	FICA & MEDICARE TAX	\$41,741	\$48,137	\$46,479	\$46,157
01454-11164	WORKERS' COMPENSATION	\$15,439	\$28,578	\$29,862	\$34,269
01454-13250	CONFERENCES & TRAINING	\$1,025	\$2,000	\$1,000	\$1,600
01454-18280	UNIFORMS & BOOTS	\$8,689	\$6,440	\$6,440	\$5,970
01454-30240	GENERAL OPERATING EXPENSE	\$17,714	\$25,710	\$20,000	\$24,810
01454-30270	PARKS MATERIALS	(\$20,954)	(\$8,400)	(\$14,992)	(\$13,200)
01454-30275	SMALL TOOLS & EQUIPMENT	\$5,679	\$5,000	\$5,000	\$3,540
01454-30290	WEED CONTROL	\$0	\$0	\$0	\$0
01454-31141	CLEANING SERVICES	\$4,022	\$4,500	\$4,020	\$5,046
01454-32320	COMMUNICATION	\$3,154	\$3,500	\$3,460	\$3,456
01454-35230	ELECTRICITY/GAS	\$43,310	\$47,900	\$40,810	\$41,650
01454-38374	REPAIRS & MAINTENANCE	(\$852)	\$8,400	\$6,300	\$8,000
01454-42375	VEHICLE MAINTENANCE	\$5,552	\$8,000	\$8,000	\$7,200
01454-42376	EQUIPMENT REPAIRS & MAINT	\$1,885	\$6,550	\$6,550	\$6,800
01454-62231	VEHICLE FUEL	\$18,409	\$15,600	\$22,400	\$23,200
01454-90750	MINOR CAPITAL EQUIPMENT	\$8,592	\$6,050	\$5,000	\$2,040

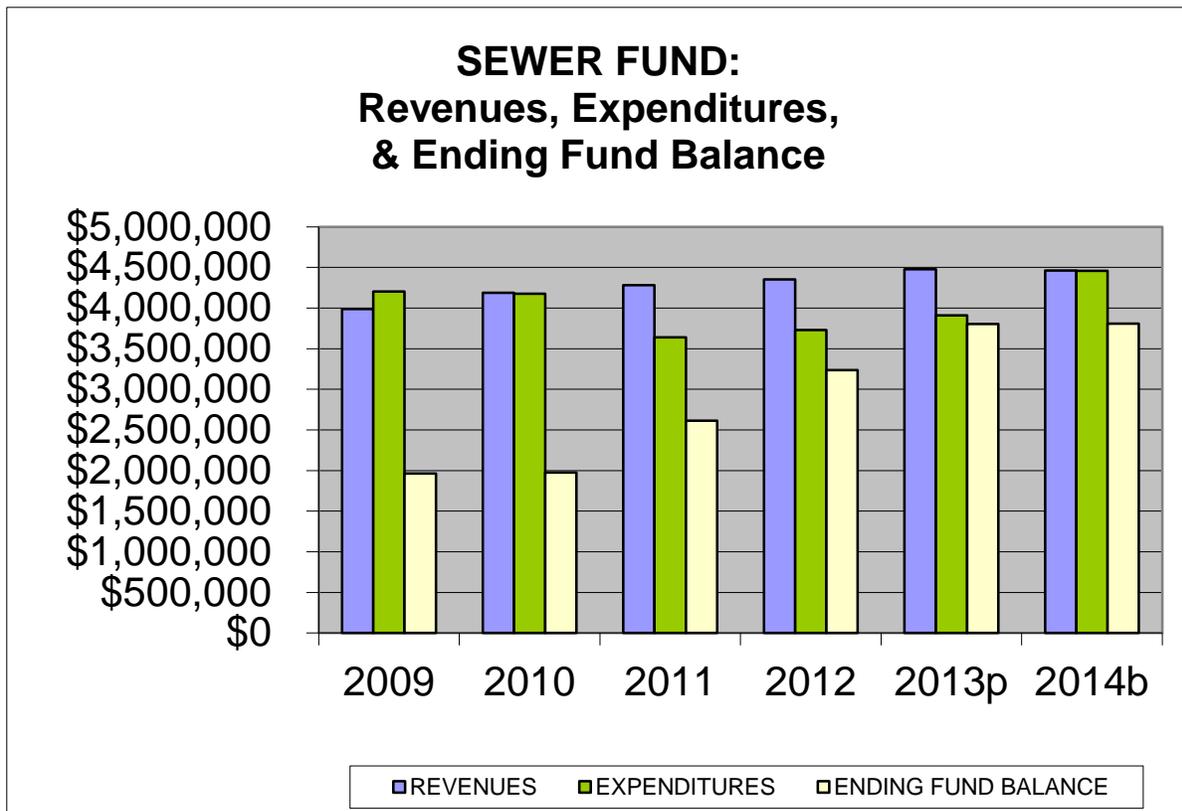
GENERAL FUND
2014 FINAL BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL	BUDGET	PROJECTED	BUDGET
		2012	2013	2013	2014
01454-90760	MAJOR CAPITAL EQUIPMENT	\$174,157	\$0	\$0	\$0
	TOTAL PARKS	\$1,079,786	\$1,086,351	\$1,054,101	\$1,069,214
	<u>LIBRARIES</u>				
01456-80500	CONTRIBUTIONS TO LIBRARY	\$2,500	\$5,000	\$5,000	\$10,000
	TOTAL LIBRARIES	\$2,500	\$5,000	\$5,000	\$10,000
	<u>DEBT PRINCIPAL</u>				
01471-85477	LEASE PRINCIPAL CAPITAL PURCH	\$69,855	\$0	\$0	\$0
	TOTAL DEBT PRINCIPAL	\$69,855	\$0	\$0	\$0
	<u>OPERATING TRANSFERS</u>				
01492-97157	TRANSFER TO RETIREE HEALTH	\$127,299	\$131,118	\$131,118	\$135,052
01492-97300	TRANSFER TO CAPITAL RESERVE	\$1,350,153	\$1,523,319	\$1,379,946	\$831,781
	TOTAL OPERATING TRANSFERS	\$1,477,452	\$1,654,437	\$1,511,064	\$966,833
	TOTAL EXPENDITURES	\$14,095,400	\$14,792,477	\$14,285,974	\$14,599,735
	<u>OTHER FINANCIAL USES</u>				
	RESERVED FOR NEXT YEAR	\$8,072,220	\$5,530,002	\$8,737,694	\$8,780,427
	TOTAL OTHER FINANCIAL USES	\$8,072,220	\$5,530,002	\$8,737,694	\$8,780,427
	TOTAL EXPENDITURES & OTHER FINANCIAL USES	\$22,167,620	\$20,322,479	\$23,023,668	\$23,380,162

SEWER FUND

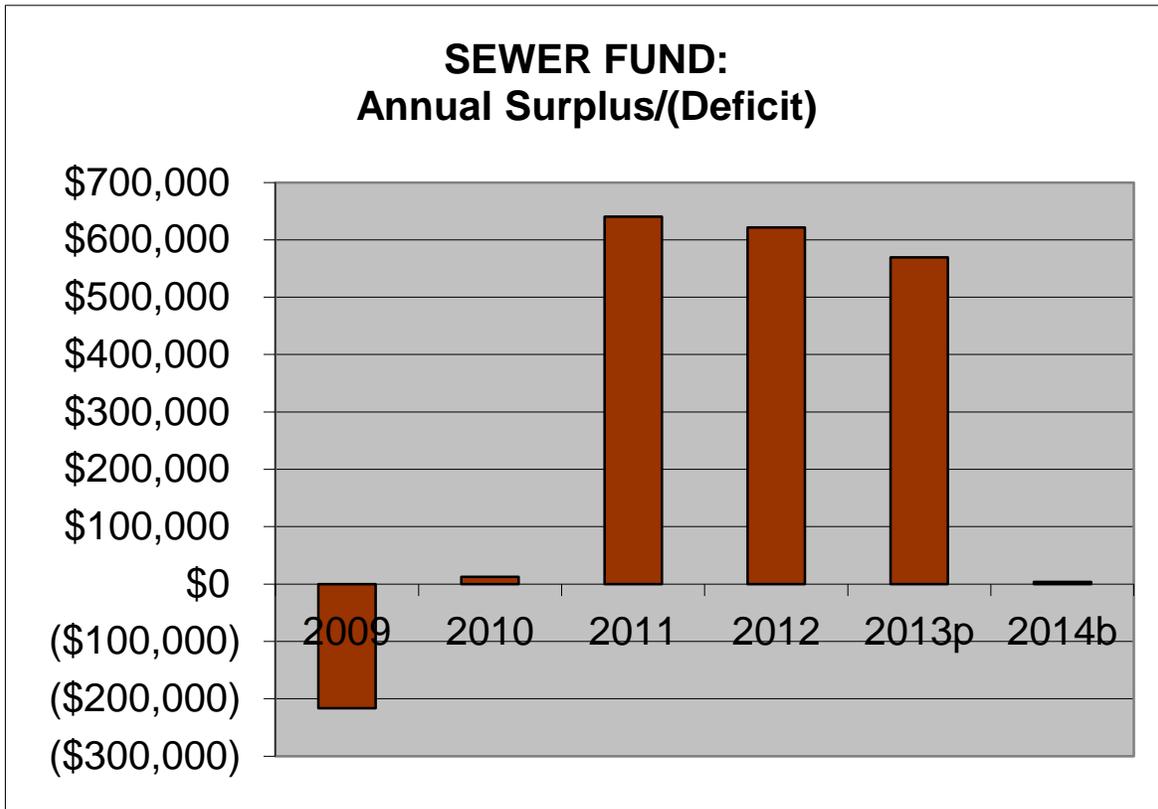


Committed to Excellence in Community Service



<u>YEAR</u>	<u>REVENUES</u>	<u>EXPENDITURES</u>	<u>ENDING FUND BALANCE</u>
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
2012	\$4,350,789	\$3,729,072	\$3,236,357
2013p	\$4,479,833	\$3,910,145	\$3,806,045
2014b	\$4,461,171	\$4,457,669	\$3,809,547

p=projected
b=budget



<u>YEAR</u>	<u>SURPLUS/ (DEFICIT)</u>
2009	(\$216,343)
2010	\$12,462
2011	\$640,286
2012	\$621,717
2013p	\$569,688
2014b	\$3,502

p=projected
b=budget

SEWER FUND
2014 FINAL BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL 2012	BUDGET 2013	PROJECTED 2013	BUDGET 2014
REVENUES					
08340-03510	INTEREST EARNINGS	\$4,866	\$4,500	\$5,330	\$4,500
08355-03635	STATE AID EMPLOYEE PENSION	\$87,896	\$87,896	\$87,677	\$87,677
08361-03310	PRETREATMENT INCOME	\$12,863	\$20,200	\$19,494	\$20,200
08364-03740	CONNECTION FEES	\$11,000	\$4,000	\$19,000	\$6,000
08364-03750	SEWER RENTS	\$4,172,609	\$4,014,670	\$4,268,964	\$4,287,794
08364-03755	PENALTY ON SEWER RENTS	\$43,537	\$40,000	\$42,500	\$40,000
08380-03800	MISCELLANEOUS REVENUE	\$18,018	\$15,000	\$36,868	\$15,000
	TOTAL REVENUES	\$4,350,789	\$4,186,266	\$4,479,833	\$4,461,171
OTHER FINANCING SOURCES					
	RESERVED FROM PRIOR YEAR	\$2,614,640	\$3,002,829	\$3,236,357	\$3,806,045
	TOTAL OTHER FINANCING SOURCES	\$2,614,640	\$3,002,829	\$3,236,357	\$3,806,045
	TOTAL REVENUES & OTHER FINANCING SOURCES	\$6,965,429	\$7,189,095	\$7,716,190	\$8,267,216

ACCT CODE	ACCOUNT TITLE	ACTUAL 2012	BUDGET 2013	PROJECTED 2013	BUDGET 2014
<i>EXPENDITURES</i>					
<u>ADMINISTRATION</u>					
08400-10105	ELECTED OFFICIALS	\$7,156	\$7,676	\$8,918	\$7,676
08400-10110	MANAGER	\$61,844	\$63,063	\$62,987	\$88,425
08400-10125	CLERICAL WAGES	\$37,866	\$42,595	\$42,392	\$43,763
08400-10135	FINANCE PERSONNEL	\$153,263	\$148,309	\$152,228	\$152,269
08400-11156	EMPLOYEE INSURANCE	\$104,926	\$110,601	\$114,508	\$147,401
08400-11160	PENSION MIN MUNICIPAL OBLIG	\$35,753	\$40,308	\$40,308	\$35,984
08400-11161	FICA & MEDICARE TAX	\$18,361	\$19,746	\$19,391	\$22,114
08400-11164	WORKERS' COMPENSATION	\$421	\$877	\$917	\$1,052
08400-11170	PENSION ACTUARY EXPENSE	\$2,200	\$5,000	\$5,475	\$2,400
08400-17350	BONDING INSURANCE	\$4,267	\$4,320	\$4,606	\$4,320
08400-19163	MISC EMPLOYEE BENEFITS	\$2,876	\$2,875	\$2,875	\$2,875
08400-21200	OFFICE SUPPLIES	\$1,671	\$1,400	\$1,600	\$1,750
08400-30240	GENERAL OPERATING EXPENSE	\$1,060	\$1,350	\$1,350	\$1,350
08400-31290	LEGAL SERVICES	\$6,182	\$4,000	\$13,329	\$4,000
08400-31310	AUDITING SERVICES	\$25,990	\$26,822	\$26,832	\$27,621
08400-31313	CONSULTING ENGINEER	\$3,000	\$3,000	\$3,000	\$3,000
08400-34340	ADVERTISING & PRINTING	\$2,536	\$3,000	\$2,269	\$3,000
08400-36370	SERVICE CONTRACT - I.T. EQUIPMNT	\$11,982	\$10,720	\$10,681	\$10,681
08400-36450	CONTRACTED SERVICE COMPUTER	\$4,543	\$5,555	\$5,472	\$5,600
08400-37325	POSTAGE	\$7,456	\$8,850	\$8,533	\$8,820
08400-51374	EQUIPMENT REPAIRS & MAINT	\$3,965	\$6,357	\$3,983	\$2,901
08400-81383	RENT TO AUTHORITY	\$384,401	\$420,200	\$394,000	\$432,000
08400-81530	AUTHORITY ADMIN EXPENSE	\$27,500	\$32,000	\$30,000	\$30,000

SEWER FUND
2014 FINAL BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL	BUDGET	PROJECTED	BUDGET
		2012	2013	2013	2014
08400-90750	MINOR CAPITAL EQUIPMENT	\$0	\$0	\$1,357	\$0
	TOTAL ADMINISTRATION	\$909,219	\$968,624	\$957,011	\$1,039,002
	<u>TREATMENT PLANT</u>				
08428-10110	MANAGER	\$116,942	\$117,483	\$117,356	\$122,185
08428-10115	OVERTIME	\$8,972	\$5,445	\$7,367	\$5,445
08428-10120	OPERATOR WAGES	\$520,256	\$558,295	\$581,333	\$657,491
08428-10142	LABORATORY TECHNICIAN	\$66,004	\$72,701	\$72,683	\$77,619
08428-10150	SUMMER HELP	\$7,356	\$9,000	\$10,484	\$17,220
08428-11156	EMPLOYEE INSURANCE	\$237,201	\$257,032	\$271,237	\$286,446
08428-11160	PENSION MIN MUNICIPAL OBLIG	\$98,060	\$111,849	\$111,849	\$118,606
08428-11161	FICA & MEDICARE TAX	\$51,835	\$58,389	\$55,662	\$67,113
08428-11164	WORKERS' COMPENSATION	\$24,777	\$27,744	\$28,990	\$33,270
08428-13250	CONFERENCES & TRAINING	\$4,042	\$6,207	\$4,395	\$7,677
08428-13260	DUES	\$504	\$875	\$725	\$1,085
08428-18280	UNIFORMS/BOOTS	\$6,163	\$6,500	\$6,500	\$7,500
08428-19163	MISC EMPLOYEE BENEFITS	\$200	\$1,150	\$1,000	\$1,150
08428-21200	OFFICE SUPPLIES	\$1,135	\$1,500	\$1,500	\$2,500
08428-30210	CHEMICALS	\$104,634	\$108,680	\$113,000	\$118,850
08428-30240	OPERATING EXPENSES	\$295	\$1,000	\$1,000	\$1,000
08428-30245	LABORATORY EXPENSE	\$18,902	\$22,900	\$22,685	\$22,900
08428-30247	IWP TESTING	\$6,989	\$28,330	\$10,260	\$25,250
08428-30275	SMALL EQUIPMENT	\$2,005	\$3,700	\$3,000	\$6,000
08428-30390	SLUDGE REMOVAL	\$201,619	\$210,000	\$202,135	\$210,000
08428-32320	COMMUNICATION	\$11,389	\$12,750	\$12,750	\$12,750
08428-33166	INSURANCE	\$107,908	\$117,285	\$122,092	\$135,162

SEWER FUND
2014 FINAL BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL	BUDGET	PROJECTED	BUDGET
		2012	2013	2013	2014
08428-35230	ELECTRICITY/GAS	\$264,124	\$250,000	\$225,000	\$250,000
08428-35233	HEATING FUEL	\$11,780	\$23,000	\$6,000	\$20,000
08428-42375	VEHICLE MAINTENANCE	\$3,493	\$3,500	\$3,500	\$3,500
08428-51374	OFFICE EQUIP REPAIRS & MAINT	\$441	\$800	\$800	\$1,800
08428-60374	PLANT MAINTENANCE	\$133,438	\$215,000	\$150,000	\$215,000
08428-62231	VEHICLE FUEL	\$6,018	\$7,500	\$7,500	\$7,500
08428-90750	MINOR CAPITAL EQUIPMENT	\$8,320	\$17,700	\$14,000	\$11,000
08428-90760	MAJOR CAPITAL EQUIPMENT	\$64,412	\$104,000	\$102,982	\$68,031
	TOTAL TREATMENT PLANT	\$2,089,214	\$2,360,315	\$2,267,785	\$2,514,050
	<u>COLLECTIONS</u>				
08429-10115	OVERTIME	\$9,621	\$11,055	\$9,076	\$11,055
08429-10120	COLLECTIONS WAGES	\$168,468	\$192,419	\$156,900	\$192,463
08429-11156	EMPLOYEE INSURANCE	\$90,107	\$97,919	\$101,676	\$110,540
08429-11160	PENSION MIN MUNICIPAL OBLIG	\$23,924	\$28,658	\$28,658	\$26,627
08429-11161	FICA & MEDICARE TAX	\$12,728	\$15,541	\$11,895	\$15,544
08429-11164	WORKERS' COMPENSATION	\$8,821	\$7,149	\$7,470	\$8,572
08429-32320	COMMUNICATION	\$6,968	\$8,100	\$8,100	\$8,100
08429-35230	ELECTRICITY/GAS	\$136,695	\$150,000	\$115,000	\$150,000
08429-35366	WATER	\$1,397	\$2,000	\$2,000	\$2,000
08429-35367	INFILTRATION	\$7,508	\$10,000	\$9,000	\$10,000
08429-35368	CONVEYANCE	\$13,228	\$14,000	\$12,210	\$14,000
08429-38374	PUMPING STATION MAINTENANCE	\$81,057	\$100,000	\$75,294	\$100,000
08429-42375	VEHICLE MAINTENANCE	\$6,278	\$6,000	\$7,000	\$6,000
08429-60380	WESTTOWN WAY PUMPING STATION	\$71,144	\$120,000	\$70,000	\$100,000
08429-62231	VEHICLE FUEL	\$11,878	\$12,000	\$11,300	\$10,000

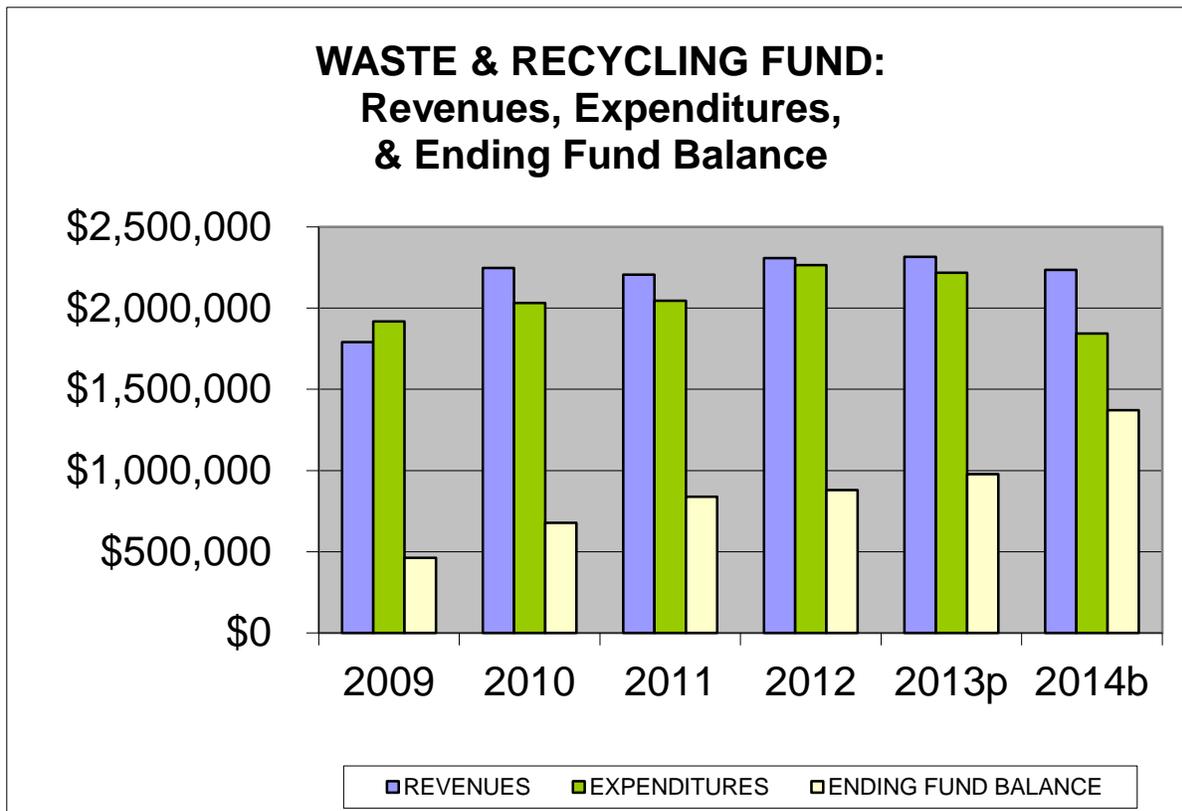
SEWER FUND
2014 FINAL BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL	BUDGET	PROJECTED	BUDGET
		2012	2013	2013	2014
08429-90750	MINOR CAPITAL EQUIPMENT	\$6,207	\$0	\$0	\$12,000
08429-90760	MAJOR CAPITAL EQUIPMENT	\$29,633	\$13,100	\$13,444	\$80,000
	TOTAL COLLECTIONS	\$685,662	\$787,941	\$639,023	\$856,901
	<u>OPERATING TRANSFERS</u>				
08492-97157	TRANSFER TO RETIREE HEALTH	\$44,977	\$46,326	\$46,326	\$47,716
	TOTAL OPERATING TRANSFERS	\$44,977	\$46,326	\$46,326	\$47,716
	<i>TOTAL EXPENDITURES</i>	\$3,729,072	\$4,163,206	\$3,910,145	\$4,457,669
	<u>OTHER FINANCIAL USES</u>				
	RESERVED FOR NEXT YEAR	\$3,236,357	\$3,025,889	\$3,806,045	\$3,809,547
	TOTAL OTHER FINANCIAL USES	\$3,236,357	\$3,025,889	\$3,806,045	\$3,809,547
	<i>TOTAL EXPENDITURES & OTHER FINANCIAL USES</i>	\$6,965,429	\$7,189,095	\$7,716,190	\$8,267,216

WASTE & RECYCLING FUND

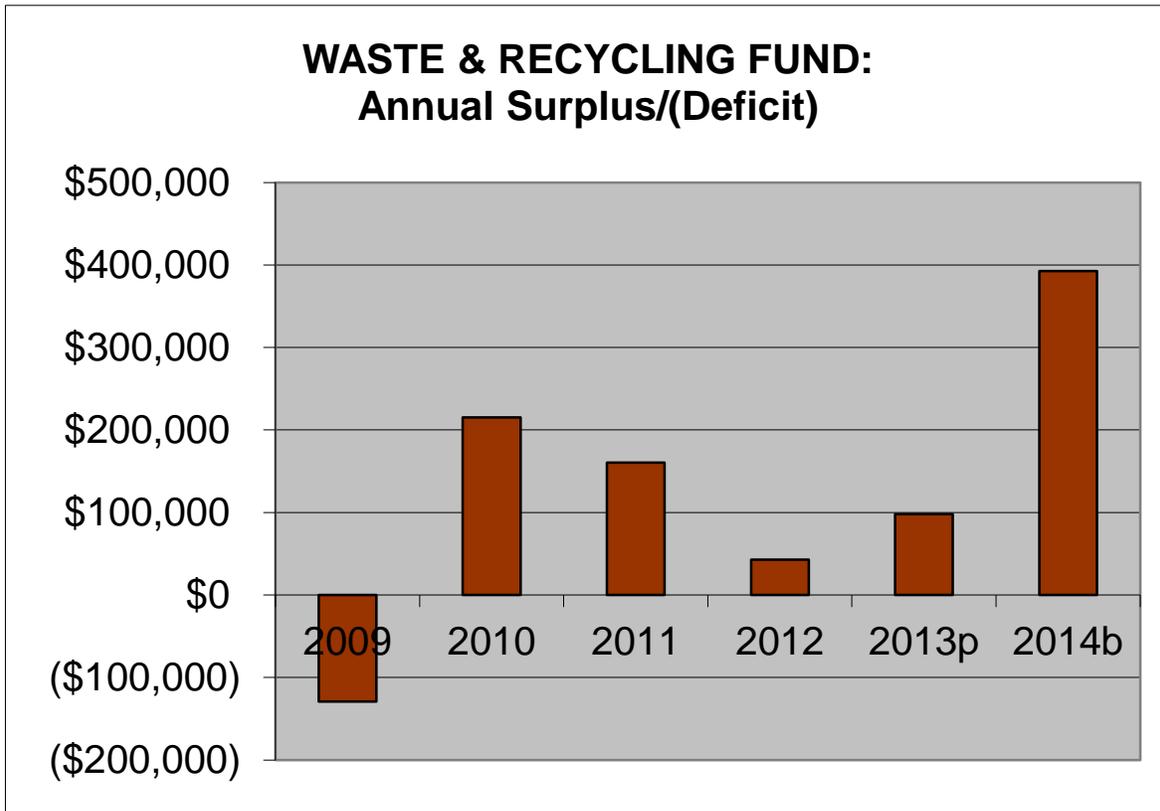


Committed to Excellence in Community Service



<u>YEAR</u>	<u>REVENUES</u>	<u>EXPENDITURES</u>	<u>ENDING FUND BALANCE</u>
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	\$2,306,825	\$2,264,025	\$880,729
2013p	\$2,315,847	\$2,218,011	\$978,565
2014b	\$2,235,500	\$1,842,759	\$1,371,306

p=projected
b=budget



<u>YEAR</u>	<u>SURPLUS/ (DEFICIT)</u>
2009	(\$129,160)
2010	\$215,190
2011	\$160,547
2012	\$42,800
2013p	\$97,836
2014b	\$392,741

p=projected
b=budget

WASTE & RECYCLING FUND
2014 FINAL BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL 2012	BUDGET 2013	PROJECTED 2013	BUDGET 2014
REVENUES					
<u>INTEREST</u>					
09340-03510	INTEREST EARNINGS	\$1,346	\$1,000	\$1,039	\$1,000
	TOTAL INTEREST	\$1,346	\$1,000	\$1,039	\$1,000
<u>GRANTS</u>					
09355-03650	PERFORMANCE GRANT	\$157,441	\$118,747	\$137,974	\$60,000
	TOTAL GRANTS	\$157,441	\$118,747	\$137,974	\$60,000
<u>COLLECTION FEES</u>					
09364-03760	COLLECTION FEES	\$2,089,467	\$2,096,780	\$2,095,334	\$2,108,000
09364-03770	SALE OF RECYCLABLES	\$1,260	\$1,500	\$1,500	\$1,500
09364-03771	LOST DISCOUNT PENALTY & INT	\$51,234	\$47,000	\$50,000	\$50,000
	TOTAL COLLECTION FEES	\$2,141,961	\$2,145,280	\$2,146,834	\$2,159,500
<u>MISCELLANEOUS REVENUES</u>					
09380-03800	MISCELLANEOUS	\$6,077	\$15,000	\$30,000	\$15,000
	TOTAL MISCELLANEOUS REVENUES	\$6,077	\$15,000	\$30,000	\$15,000
	TOTAL REVENUES	\$2,306,825	\$2,280,027	\$2,315,847	\$2,235,500
<u>OTHER FINANCING SOURCES</u>					
	RESERVED FROM PRIOR YEAR	\$837,929	\$1,007,494	\$880,729	\$978,565
	TOTAL OTHER FINANCING SOURCES	\$837,929	\$1,007,494	\$880,729	\$978,565
	TOTAL REVENUES & OTHER FINANCING SOURCES	\$3,144,754	\$3,287,521	\$3,196,576	\$3,214,065

WASTE & RECYCLING FUND
2014 FINAL BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL 2012	BUDGET 2013	PROJECTED 2013	BUDGET 2014
<i>EXPENDITURES</i>					
<u>ADMINISTRATION</u>					
09400-10110	PUBLIC WORKS SALARIES	\$10,071	\$10,312	\$10,301	\$10,477
09400-10125	SECRETARIAL/CLERICAL	\$12,361	\$21,958	\$19,697	\$22,561
09400-10135	FINANCE PERSONNEL	\$17,965	\$14,768	\$16,208	\$15,624
09400-11156	EMPLOYEE INSURANCE	\$12,071	\$13,814	\$12,892	\$19,089
09400-11161	FICA & MEDICARE TAX	\$3,300	\$3,675	\$3,428	\$3,723
09400-11164	WORKERS' COMPENSATION	\$156	\$436	\$446	\$522
09400-17350	BONDING INSURANCE	\$1,067	\$1,080	\$1,068	\$1,080
09400-21200	OFFICE SUPPLIES	\$1,114	\$400	\$875	\$900
09400-30240	GENERAL OPERATING EXPENSE	\$40	\$250	\$100	\$250
09400-34340	ADVERTISING & PRINTING	\$7,426	\$6,900	\$6,836	\$6,900
09400-36370	SERVICE CONTRACT - I.T. EQUIPMNT	\$9,980	\$9,980	\$9,981	\$9,981
09400-37325	POSTAGE	\$6,113	\$7,240	\$6,997	\$7,190
09400-51374	EQUIPMENT REPAIRS & MAINT	\$1,193	\$1,290	\$1,211	\$927
09400-90750	MINOR CAPITAL EQUIPMENT	\$0	\$0	\$1,357	\$0
	TOTAL ADMINISTRATION	\$82,857	\$92,103	\$91,397	\$99,224
<u>PROFESSIONAL SERVICES</u>					
09425-31290	LEGAL SERVICES	\$5,681	\$3,800	\$13,801	\$4,500
09425-31310	AUDITING SERVICES	\$2,580	\$2,663	\$2,664	\$2,742
	TOTAL PROFESSIONAL SERVICES	\$8,261	\$6,463	\$16,465	\$7,242
<u>CONTRACTED SERVICES</u>					
09427-30491	RECYCLABLE RETURNS	(\$22,579)	(\$21,770)	\$8,064	\$8,000
09427-30497	OTHER RECYCLING EXPENSES	\$80	\$8,000	\$6,557	\$9,000
09427-36490	CONTRACTED COLL & DISPOSAL	\$1,686,816	\$1,538,133	\$1,485,702	\$1,174,293

WASTE & RECYCLING FUND
2014 FINAL BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL	BUDGET	PROJECTED	BUDGET
		2012	2013	2013	2014
09427-36495	TIPPING FEES	\$468,334	\$501,890	\$566,850	\$500,000
09427-80498	SENIOR CITIZEN REBATE PROGRAM	\$40,256	\$48,960	\$42,976	\$45,000
	TOTAL CONTRACTED SERVICES	\$2,172,907	\$2,075,213	\$2,110,149	\$1,736,293
	<u>OPERATING TRANSFERS</u>				
09492-97100	TRANSFER TO GENERAL FUND	\$0	\$100,000	\$0	\$0
	TOTAL OPERATING TRANSFERS	\$0	\$100,000	\$0	\$0
	<i>TOTAL EXPENDITURES</i>	\$2,264,025	\$2,273,779	\$2,218,011	\$1,842,759
	<u>OTHER FINANCIAL USES</u>				
	RESERVED FOR NEXT YEAR	\$880,729	\$1,013,742	\$978,565	\$1,371,306
	TOTAL OTHER FINANCIAL USES	\$880,729	\$1,013,742	\$978,565	\$1,371,306
	<i>TOTAL EXPENDITURES & OTHER FINANCIAL USES</i>	\$3,144,754	\$3,287,521	\$3,196,576	\$3,214,065

STATE HIGHWAY FUND



Committed to Excellence in Community Service

STATE HIGHWAY FUND
2014 FINAL BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL	BUDGET	PROJECTED	BUDGET
		2012	2013	2013	2014
REVENUES					
<u>INTEREST</u>					
35340-03510	INTEREST EARNINGS	\$307	\$300	\$405	\$300
	TOTAL INTEREST	\$307	\$300	\$405	\$300
<u>INTERGOVERNMENTAL REVENUE</u>					
35355-03640	STATE GRANT	\$482,675	\$461,545	\$474,134	\$450,000
	TOTAL INTERGOVTAL REVENUE	\$482,675	\$461,545	\$474,134	\$450,000
	TOTAL REVENUES	\$482,982	\$461,845	\$474,539	\$450,300
<u>OTHER FINANCING SOURCES</u>					
	RESERVED FROM PRIOR YEAR	\$24,820	\$32,796	\$43,918	\$43,457
	TOTAL OTHER FINANCING SOURCES	\$24,820	\$32,796	\$43,918	\$43,457
	TOTAL REVENUES & OTHER FINANCING SOURCES	\$507,802	\$494,641	\$518,457	\$493,757

STATE HIGHWAY FUND
2014 FINAL BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL 2012	BUDGET 2013	PROJECTED 2013	BUDGET 2014
<i>EXPENDITURES</i>					
<u>HIGHWAYS, STREETS & ROADS</u>					
35432-30270	SNOW MATERIALS				
	STATE FUNDS	\$38,884	\$50,000	\$50,000	\$0
35439-30270	ROAD CONSTRUCTION MATERIALS				
	STATE FUNDS	\$425,000	\$425,000	\$425,000	\$475,000
	TOTAL HWYS, STREETS & ROADS	\$463,884	\$475,000	\$475,000	\$475,000
	<i>TOTAL EXPENDITURES</i>	\$463,884	\$475,000	\$475,000	\$475,000
<u>OTHER FINANCIAL USES</u>					
	RESERVED FOR NEXT YEAR	\$43,918	\$19,641	\$43,457	\$18,757
	TOTAL OTHER FINANCIAL USES	\$43,918	\$19,641	\$43,457	\$18,757
	<i>TOTAL EXPENDITURES & OTHER FINANCIAL USES</i>	\$507,802	\$494,641	\$518,457	\$493,757

CAPITAL RESERVE FUND



Committed to Excellence in Community Service

CAPITAL RESERVE FUND
2014 FINAL BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL	BUDGET	PROJECTED	BUDGET
		2012	2013	2013	2014
REVENUES					
30340-03510	INTEREST EARNINGS	\$6,158	\$6,103	\$4,480	\$3,450
30355-03672	CMAQ GRANT	\$0	\$0	\$0	\$244,000
30392-03901	TRANSFER FROM GENERAL FUND	\$1,350,153	\$1,523,319	\$1,379,946	\$831,781
30392-03961	TRANSFER FROM RESTRICTED FND	\$189,106	\$135,255	\$185,599	\$286,356
30393-03810	GENL OBLIG BOND/NOTE PROCEEDS	\$357,770	\$0	\$129,214	\$0
	TOTAL REVENUES	\$1,903,187	\$1,664,677	\$1,699,239	\$1,365,587
<u>OTHER FINANCING SOURCES</u>					
	RESERVED FROM PRIOR YEAR	\$4,368,312	\$4,042,129	\$4,141,671	\$4,044,130
	TOTAL OTHER FINANCING SOURCES	\$4,368,312	\$4,042,129	\$4,141,671	\$4,044,130
	TOTAL REVENUES & OTHER FINANCING SOURCES	\$6,271,499	\$5,706,806	\$5,840,910	\$5,409,717

CAPITAL RESERVE FUND
2014 FINAL BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL	BUDGET	PROJECTED	BUDGET
		2012	2013	2013	2014
EXPENDITURES					
30402-30800	MISCELLANEOUS	\$25	\$0	\$0	\$0
30409-31291	POLLUTION REMEDIATION	\$500	\$0	\$0	\$0
30409-60612	GEN'L CONSTRUCTION CONTRACTS	\$463,001	\$0	\$22,000	\$0
30409-60660	PROFESSIONAL FEES	\$147,982	\$0	\$102,565	\$0
30409-60670	MUNICIPAL COMPLEX	\$74,861	\$0	\$172,983	\$1,410,000
30433-30372	TRAFFIC SIGNAL MAINTENANCE	\$18,912	\$30,000	\$30,000	\$30,000
30433-30374	SIGNAL CONSTRUCTION	\$33,131	\$190,000	\$50,000	\$210,000
30433-30375	TRAFFIC STUDY - TWP WIDE	\$2,850	\$7,500	\$7,500	\$7,500
30433-30378	TRAFFIC SIGNAL PROJECTS	\$0	\$0	\$0	\$310,000
30438-30270	ROAD MAINTENANCE	\$0	\$0	\$0	\$0
30438-90760	HWY, ROADS-MAJOR CAPITAL EQPT	\$0	\$0	\$0	\$0
30454-73613	PARKS IMPROVEMENTS	\$114,182	\$135,255	\$124,500	\$258,250
30454-90760	PARKS-MAJOR CAPITAL EQPT	\$79,124	\$215,000	\$202,000	\$28,106
30470-85481	LOAN INTEREST PUBLIC WORKS BLDG	\$201,201	\$213,600	\$184,252	\$0
30470-85482	LOAN PRINCIPAL PUBLIC WORKS BLDG	\$465,106	\$452,707	\$374,839	\$0
30470-85475	LOAN INTEREST BUILDING	\$148,953	\$131,512	\$128,141	\$0
30470-85476	LOAN PRINCIPAL BUILDING	\$380,000	\$398,000	\$398,000	\$0
30470-85484	CONSOLIDATION DEBT PRINCIPAL	\$0	\$0	\$0	\$198,570
30470-85483	CONSOLIDATION DEBT INTEREST	\$0	\$0	\$0	\$595,711
	TOTAL EXPENDITURES	\$2,129,828	\$1,773,574	\$1,796,780	\$3,048,137

CAPITAL RESERVE FUND
2014 FINAL BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL	BUDGET	PROJECTED	BUDGET
		2012	2013	2013	2014
	<u>OTHER FINANCIAL USES</u>				
	RESERVED FUTURE CAPITAL PROJEC	\$4,141,671	\$3,933,232	\$4,044,130	\$2,361,580
	TOTAL OTHER FINANCIAL USES	\$4,141,671	\$3,933,232	\$4,044,130	\$2,361,580
	<i>TOTAL EXPENDITURES & OTHER FINANCIAL USES</i>	<u>\$6,271,499</u>	<u>\$5,706,806</u>	<u>\$5,840,910</u>	<u>\$5,409,717</u>



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