



# FINAL BUDGET 2015

**West Goshen Township**  
Chester County  
Pennsylvania

*Committed to Excellence in Community Service*



# **WEST GOSHEN TOWNSHIP**

## **SUPERVISORS**

**Patricia B. McIlvaine, Chairman**  
**Philip J. Corvo, Vice Chairman**  
**Raymond H. Halvorsen, Member**  
**Edward G. Meakim, Jr., Member**  
**Theodore J. Murphy, Esq., 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 .....	14
SEWER FUND .....	25
Sewer Fund Revenues .....	28
Sewer Fund Expenditures .....	29
WASTE & RECYCLING FUND .....	33
Waste & Recycling Fund Revenues .....	36
Waste & Recycling Fund Expenditures .....	37
STATE HIGHWAY FUND .....	39
CAPITAL RESERVE FUND .....	42



PATRICIA B. MCILVAINE, *Chairman*  
PHILIP J. CORVO, JR., *Vice-Chairman*  
RAYMOND H. HALVORSEN, *Member*  
EDWARD G. MEAKIM, JR., *Member*  
THEODORE J. MURPHY, ESQ., *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 10, 2014

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, 2015, and ending December 31, 2015. 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 2015 operating budget, to explain the methods used to balance the budget, and to apprise West Goshen Township residents of the current and future fiscal landscape.

### INTRODUCTION

West Goshen Township services continue to 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, as in 2014, guardedly optimistic for 2015. During 2014, new applications for unemployment have dropped, the overall unemployment rate has dropped and new housing starts have increased. The Consumer Price Index (CPI) has remained around 2.0%. The national Consumer Confidence Index has fluctuated between 82.5 in January 2014 to 88.8 through November 2014.

Short-term interest rates remain at historic lows with long-term interest rate increases expected. A strong US dollar, low inflation and strong domestic energy development has kept interest rates from rising. National Gross Domestic Product (GDP) is expected to average between 2.5% and 3% in 2015.

The overall regional Chester County economy and the local West Chester economy continues to be vibrant, both in economic activity and housing market opportunities.

## 2015 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 the 2015 budget cycle, the Board of Supervisors appointed two Supervisors and senior staff members to a budget committee. The committee started work in June 2014 and worked through the fall to construct a budget that maintained the high level of customer service with restrained spending.

For many consecutive years, the Township consistently generated revenues in excess of budgeted figures and contained expenditures below budgeted amounts. I am pleased to present a 2015 budget that projects an approximate \$200,000 surplus.

Revenues are budgeted slightly higher for 2015, specifically in Earned Income Tax and Current Property 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 2015 are budgeted \$233,174 above the budgeted expenditures for 2014, or a 1.6% increase. 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 2015.

### LOOKING BACK

The Township continues to examine its obligations and compliance options under the Clean Water Act. As of the date of this message, the Township is ready to implement a Stormwater Authority and establish a user fee, sometime in early 2015. The Township hired a stormwater consultant in 2014 to assess needs and help establish the basis for a fee to be assessed to all Township property owners.

The Township completed its study of police regionalization and found through the study that cost savings could not be achieved; therefore the study has been accepted and no action shall be taken.

### LOOKING AHEAD

Land development for the Jerrehian tract (the Woodlands at Greystone project) will seek final approval in 2015. The plan proposes 598 new dwelling units and 162 acres of passive park land.

In 2014, the Township successfully negotiated a three (3) year contract with the Police Union, including three (3) percent annual salary increases, a tiered salary increase policy for new Officers and implementation of a new \$1,500 single/\$3,000 family deductible health insurance plan that will be effective for all uniformed and non-uniformed employees. Given the challenges implementing the Affordable Care Act, the new deductible plan provides some insurance premium relief for the Township, as it faces the excise tax threat looming in 2018.

## **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 2015, 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 increase by 1.6% in 2015. The most significant expenditures of General Fund are traditionally those related to personnel and major capital. This very modest increase was achieved largely through prioritized spending and modified major capital plans. Refer to General Fund expenses on page 14.

### 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 has a deficit of \$163,843 that will be funded through fund surplus.

The Waste and Recycling Fund should realize a surplus for 2015 of \$299,054. This is largely attributable to the Township's 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 2015. Additionally, allocation has been made to continue the senior citizen rebate program for another year.

The Sewer Fund budget begins on page 25, and the Waste & Recycling Fund budget begins on page 33.

### STATE HIGHWAY or LIQUID FUELS FUND

The primary revenue in the State Highway Fund is a grant from the Commonwealth of Pennsylvania for 2015 representing Liquid Fuel Tax in the amount of \$550,000. The balance of revenue is interest earned from investments and the fund balance. The increase in Commonwealth of Pennsylvania funding stems from the Pennsylvania legislature's removal of the Oil Company Franchise Tax. The Township's funding stream will increase over the next several years, providing some relief to the Township General Fund for the Township's street paving program.

Grant proceeds, interest earnings, and the fund's reserve are expected to fund expenditures of \$600,000. The expenditures support the street paving 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 39.

## CAPITAL RESERVE FUND

The major funding sources of the Capital Reserve Fund are transfers from other funds.

The amounts for 2015 will primarily be expended on capital improvements and debt service payments. The Capital Reserve Fund budget begins on page 42.

## **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 and the newly constituted Budget Committee. 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 McClune, Township Engineer Richard Craig, Facilities Manager 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,

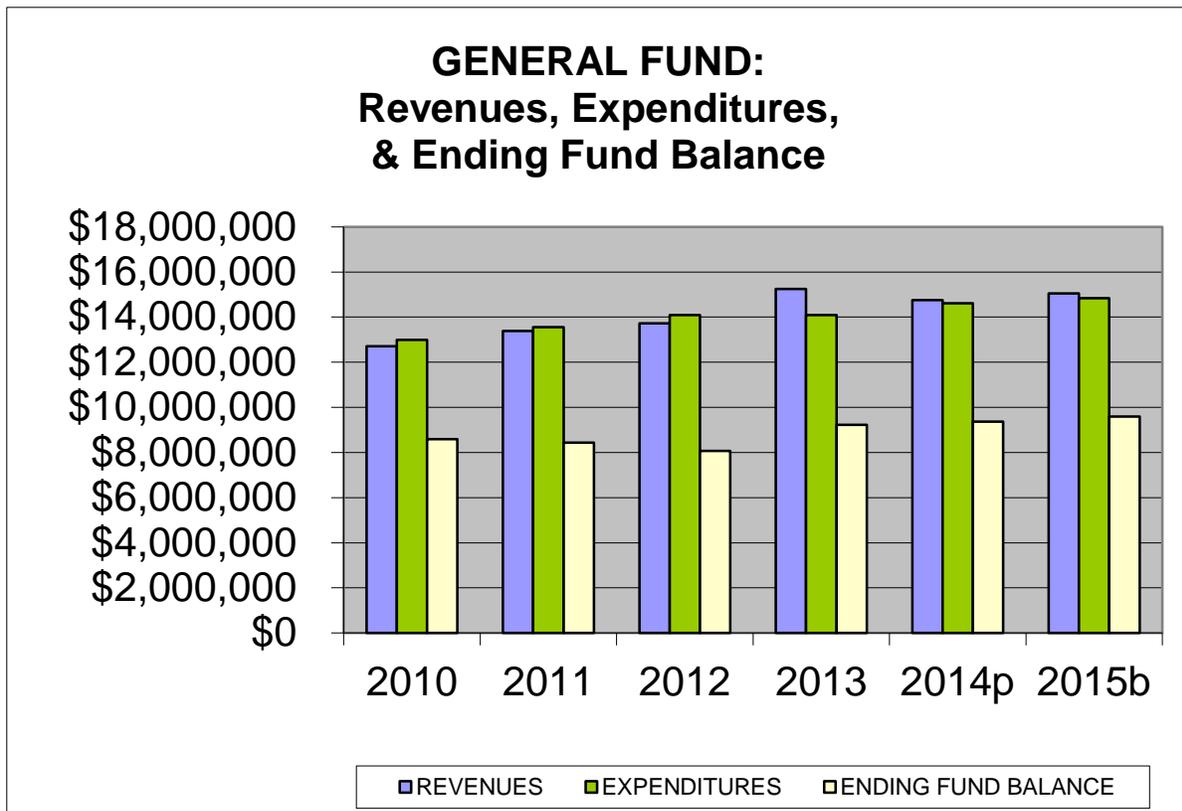


Casey LaLonde  
Township Manager

# GENERAL FUND

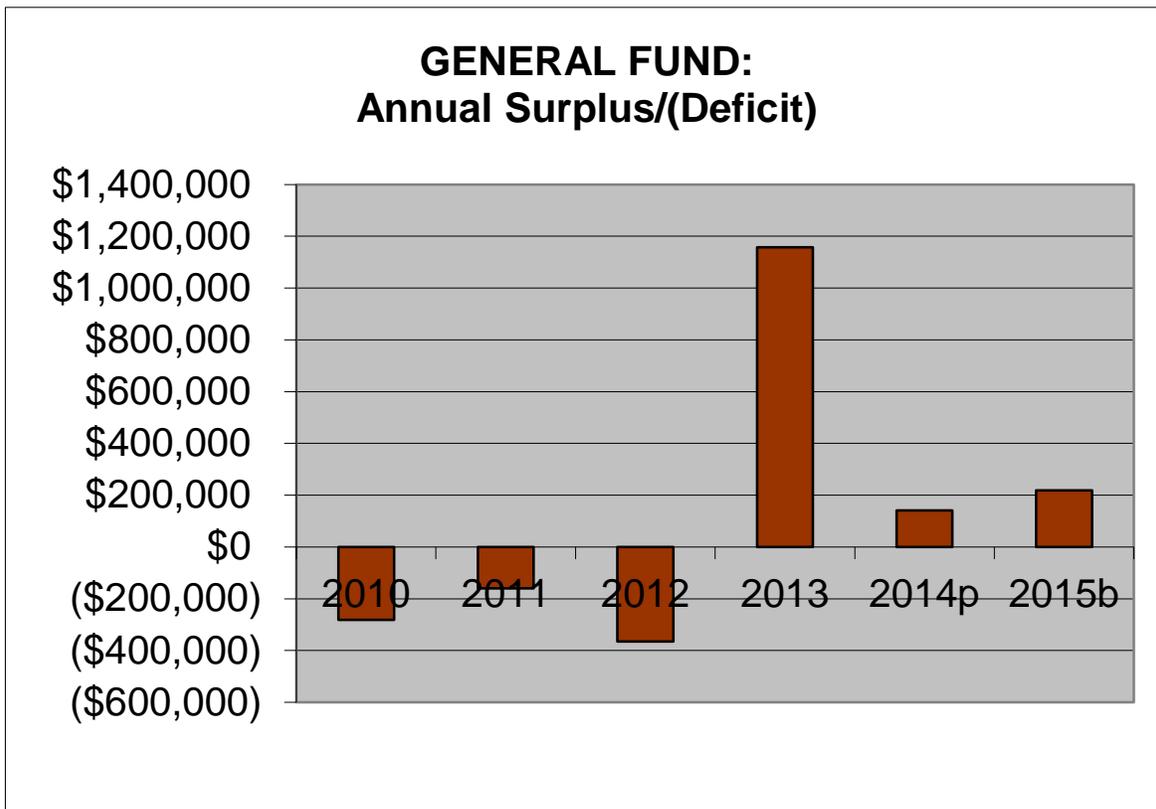


Committed to Excellence in Community Service



<u>YEAR</u>	<u>REVENUES</u>	<u>EXPENDITURES</u>	<u>ENDING FUND BALANCE</u>
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
2013	\$15,251,777	\$14,093,850	\$9,230,147
2014p	\$14,753,229	\$14,612,548	\$9,370,828
2015b	\$15,050,940	\$14,832,909	\$9,588,859

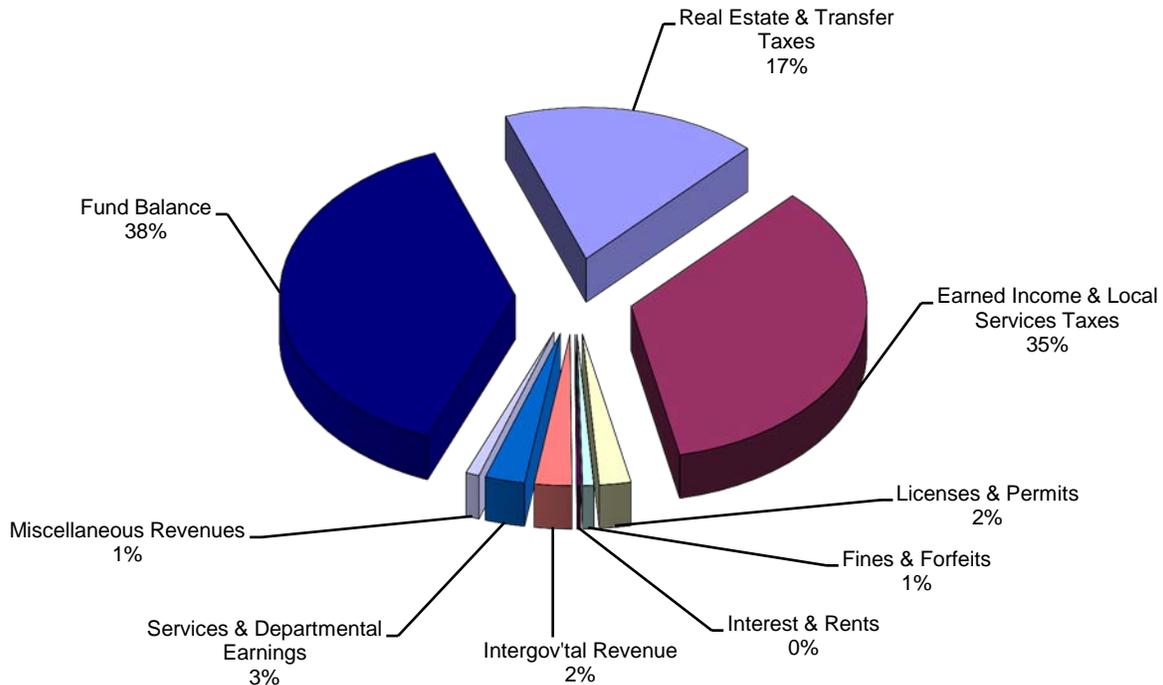
*p=projected*  
*b=budget*



<u>YEAR</u>	<u>SURPLUS/ (DEFICIT)</u>
2010	(\$281,538)
2011	(\$160,447)
2012	(\$365,122)
2013	\$1,157,927
2014p	\$140,681
2015b	\$218,031

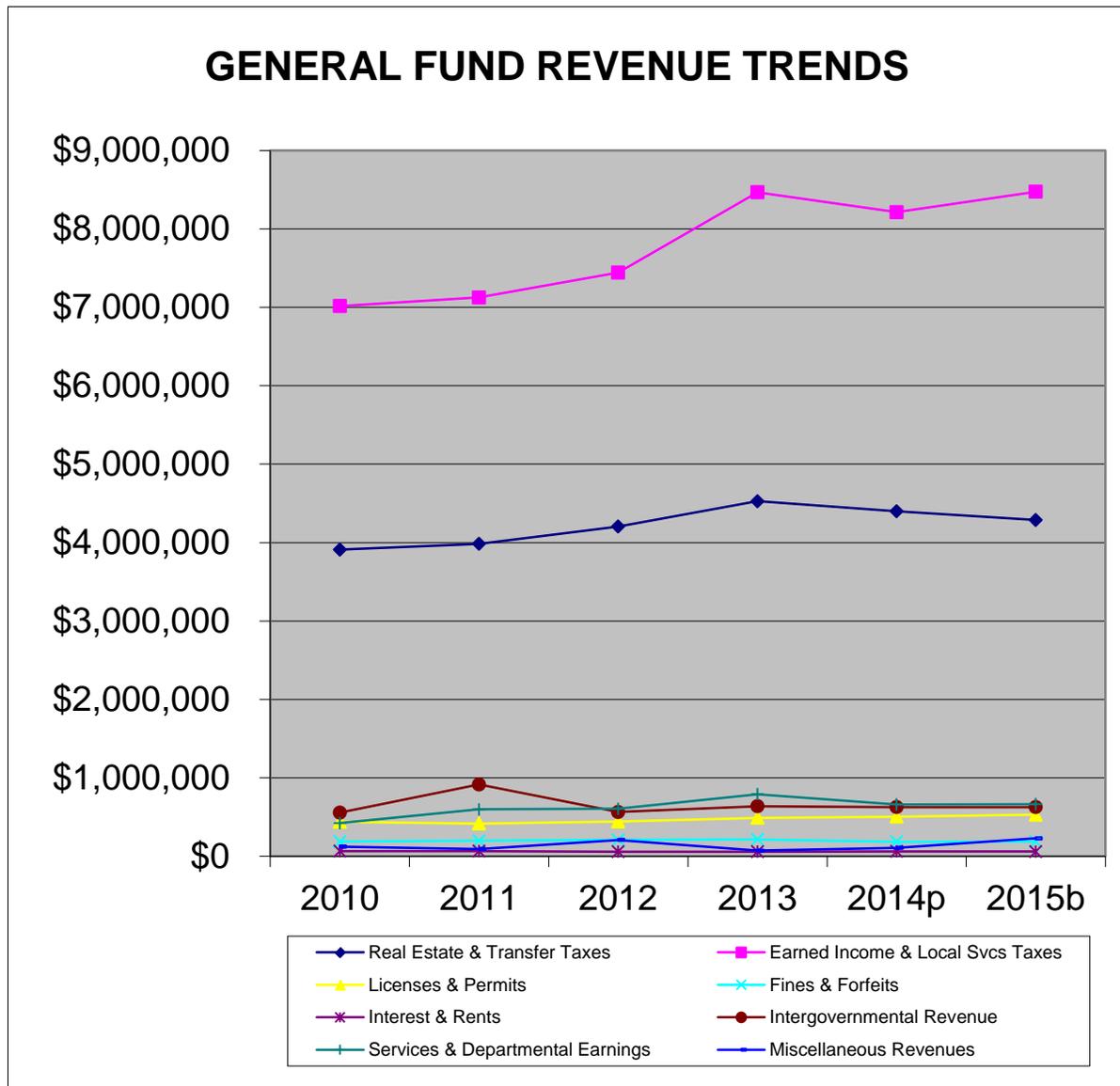
*p=projected*  
*b=budget*

## GENERAL FUND BUDGETED REVENUES 2015



### BUDGETED REVENUES 2015

Real Estate & Transfer Taxes	\$4,286,600
Earned Income & Local Services Taxes	\$8,473,822
Licenses & Permits	\$528,700
Fines & Forfeits	\$186,000
Interest & Rents	\$59,193
Intergovernmental Revenue	\$625,780
Services & Departmental Earnings	\$663,765
Miscellaneous Revenues	\$227,080
Fund Balance	\$9,370,828

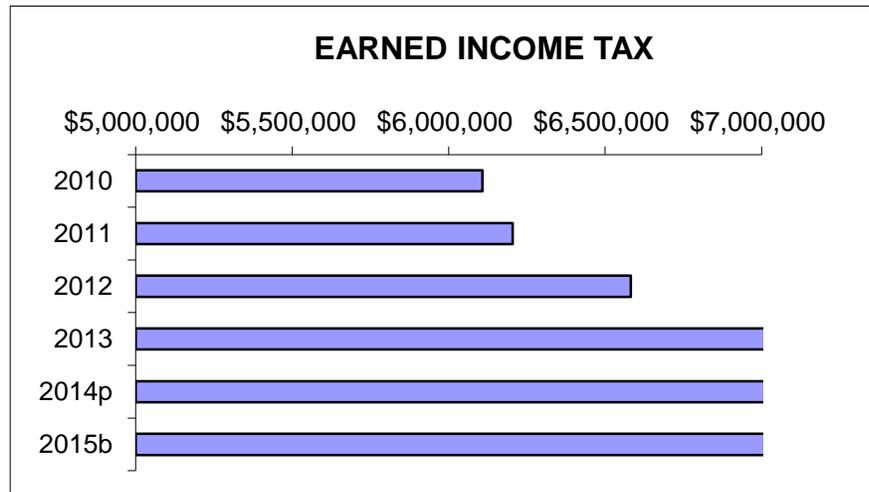


REVENUE TRENDS

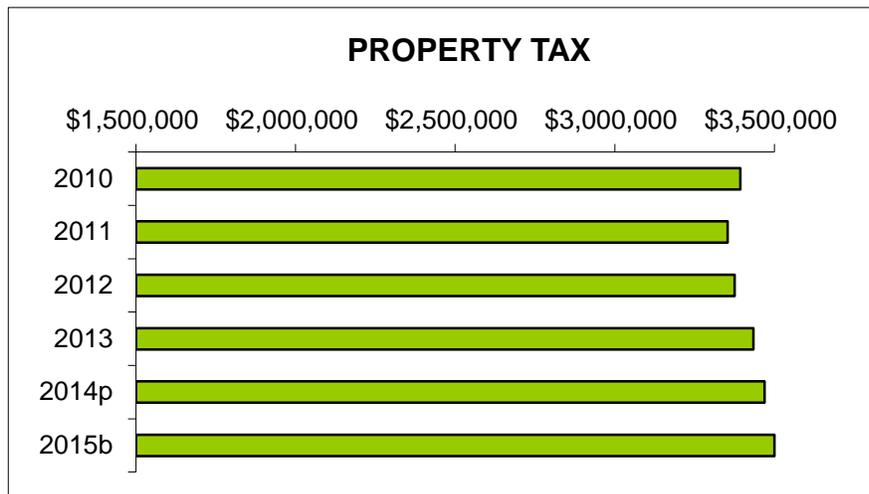
	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014p</u>	<u>2015b</u>
Real Estate & Transfer Taxes	\$3,909,722	\$3,984,500	\$4,204,339	\$4,527,321	\$4,400,098	\$4,286,600
Earned Income & Local Svcs Taxes	\$7,018,244	\$7,125,803	\$7,444,094	\$8,468,149	\$8,214,046	\$8,473,822
Licenses & Permits	\$438,392	\$415,290	\$443,041	\$489,642	\$504,570	\$528,700
Fines & Forfeits	\$184,930	\$197,134	\$207,449	\$214,466	\$183,128	\$186,000
Interest & Rents	\$65,320	\$64,697	\$57,214	\$55,864	\$59,519	\$59,193
Intergovernmental Revenue	\$554,517	\$914,691	\$563,172	\$635,326	\$625,780	\$625,780
Services & Departmental Earnings	\$421,518	\$597,043	\$605,174	\$791,052	\$661,012	\$663,765
Miscellaneous Revenues	\$121,495	\$92,290	\$205,975	\$69,957	\$105,076	\$227,080

*p=projected*  
*b=budget*

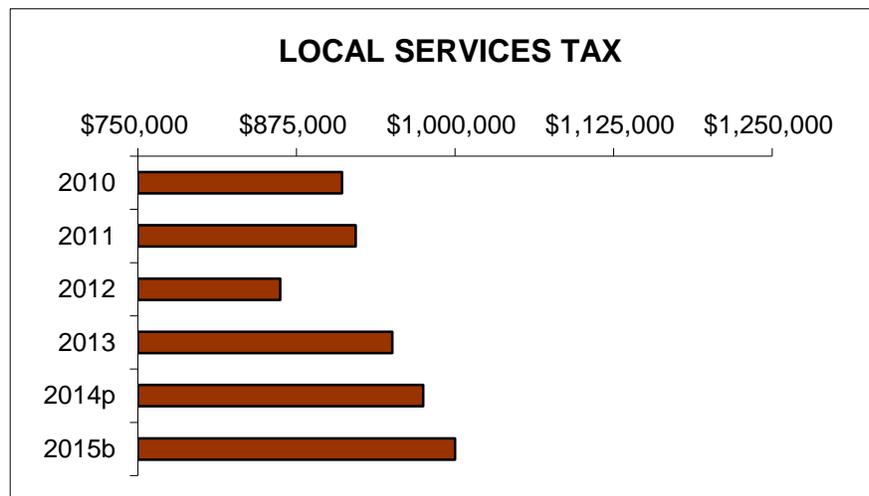
<u>EARNED INCOME TAX</u>	
2010	\$6,107,465
2011	\$6,204,105
2012	\$6,581,967
2013	\$7,517,651
2014p	\$7,239,046
2015b	\$7,473,822



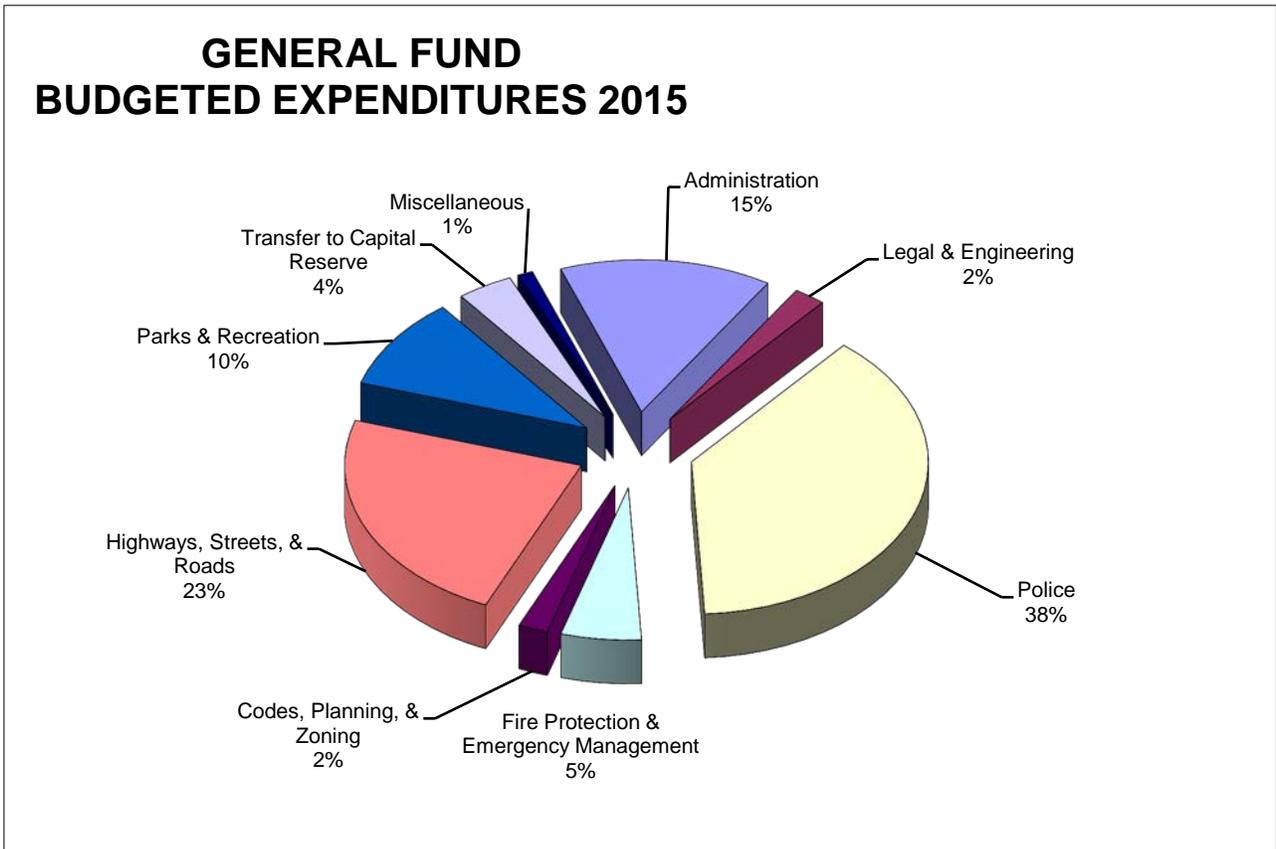
<u>PROPERTY TAX</u>	
2010	\$3,393,739
2011	\$3,353,840
2012	\$3,375,071
2013	\$3,434,315
2014p	\$3,468,916
2015b	\$3,500,000



<u>LOCAL SERVICES TAX</u>	
2010	\$910,778
2011	\$921,698
2012	\$862,127
2013	\$950,498
2014p	\$975,000
2015b	\$1,000,000



p=projected  
b=budget



#### BUDGETED EXPENDITURES 2015

Administration	\$2,152,042
Legal & Engineering	\$321,800
Police	\$5,634,038
Fire Protection & Emergency Management	\$814,859
Codes, Planning, & Zoning	\$299,050
Highways, Streets, & Roads	\$3,439,043
Parks & Recreation	\$1,451,823
Transfer to Capital Reserve	\$566,151
Miscellaneous	\$154,103

ACCT CODE	ACCOUNT TITLE	ACTUAL 2013	BUDGET 2014	PROJECTED 2014	BUDGET 2015
<b>REVENUES</b>					
<b><u>REAL ESTATE &amp; LOCAL ENABLING TAXES</u></b>					
01300-03110	REAL ESTATE CURRENT YEAR	\$3,434,315	\$3,400,000	\$3,468,916	\$3,500,000
01300-03120	REAL ESTATE PRIOR YEAR	\$2,118	\$3,000	\$3,761	\$3,000
01300-03130	DELINQUENT LIENED	\$48,600	\$40,000	\$51,500	\$41,000
01300-03140	INTERIMS	\$23,420	\$25,000	\$30,503	\$25,000
01310-03210	TRANSFER TAX	\$1,018,868	\$610,000	\$845,418	\$717,600
01310-03220	EARNED INCOME TAX	\$7,517,651	\$7,350,000	\$7,239,046	\$7,473,822
01310-03230	LOCAL SERVICES TAX	\$950,498	\$900,000	\$975,000	\$1,000,000
	<b>TOTAL R.E. &amp; ENABLING TAXES</b>	<b>\$12,995,470</b>	<b>\$12,328,000</b>	<b>\$12,614,144</b>	<b>\$12,760,422</b>
<b><u>LICENSES &amp; PERMITS</u></b>					
01321-03320	SOLICITORS & REFUSE	\$900	\$500	\$1,900	\$900
01321-03330	CABLE TV FRANCHISE	\$484,134	\$464,000	\$499,870	\$525,000
01321-03340	STREET ENCROACHMENTS	\$4,608	\$3,500	\$2,800	\$2,800
	<b>TOTAL LICENSES &amp; PERMITS</b>	<b>\$489,642</b>	<b>\$468,000</b>	<b>\$504,570</b>	<b>\$528,700</b>
<b><u>FINES &amp; FORFEITS</u></b>					
01331-03410	VEHICLE CODE VIOLATIONS	\$176,009	\$155,000	\$155,128	\$156,000
01331-03420	ORDINANCE VIOLATIONS	\$38,457	\$35,000	\$28,000	\$30,000
	<b>TOTAL FINES &amp; FORFEITS</b>	<b>\$214,466</b>	<b>\$190,000</b>	<b>\$183,128</b>	<b>\$186,000</b>
<b><u>INTEREST &amp; RENTS</u></b>					
01340-03510	INTEREST EARNINGS	\$20,394	\$18,000	\$21,600	\$21,600
01340-03521	PARK/PAVILION RENTALS	\$8,313	\$8,785	\$9,948	\$8,785
01340-03522	CELL TOWER RENT	\$27,157	\$27,967	\$27,971	\$28,808
	<b>TOTAL INTEREST &amp; RENTS</b>	<b>\$55,864</b>	<b>\$54,752</b>	<b>\$59,519</b>	<b>\$59,193</b>

ACCT CODE	ACCOUNT TITLE	ACTUAL 2013	BUDGET 2014	PROJECTED 2014	BUDGET 2015
<b><u>INTERGOVERNMENTAL REVENUE</u></b>					
01355-03610	PUBLIC UTILITY TAX	\$14,796	\$14,796	\$16,452	\$16,452
01355-03620	ALCOHOLIC BEVERAGE LICENSES	\$3,750	\$3,750	\$3,750	\$3,750
01355-03630	FOREIGN FIRE INSURANCE	\$234,013	\$234,013	\$221,458	\$221,458
01355-03635	STATE AID EMPLOYEE PENSION	\$382,767	\$382,767	\$384,120	\$384,120
	<b>TOTAL INTERGOVTAL REVENUE</b>	<b>\$635,326</b>	<b>\$635,326</b>	<b>\$625,780</b>	<b>\$625,780</b>
<b><u>SERVICES &amp; DEPARTMENTAL EARNINGS</u></b>					
01361-03710	SUBDIV/LAND DEV APPLIC FEES	\$11,700	\$5,500	\$7,800	\$6,000
01361-03711	SUBDIV/LAND DEV REVIEW FEES	\$59,150	\$30,000	\$21,500	\$20,000
01361-03713	HEARING FEES	\$20,500	\$5,000	\$12,850	\$5,000
01361-03715	SALE OF MAPS & PUBLICATIONS	\$21	\$0	\$25	\$0
01361-03720	SPECIAL POLICE SERVICES	\$133,837	\$140,000	\$121,000	\$130,000
01361-03730	BUILDING PERMITS	\$457,642	\$375,000	\$400,000	\$410,000
01361-03731	PLUMBING PERMITS	\$36,952	\$30,000	\$24,627	\$20,000
01361-03780	SUMMER RECREATION FEES	\$71,250	\$92,050	\$73,210	\$72,765
	<b>TOTAL SERVICES &amp; DEPT EARNINGS</b>	<b>\$791,052</b>	<b>\$677,550</b>	<b>\$661,012</b>	<b>\$663,765</b>
<b><u>MISCELLANEOUS REVENUES</u></b>					
01380-03800	MISCELLANEOUS	\$63,305	\$216,840	\$22,576	\$215,080
01380-03890	SALE OF FIXED ASSETS	\$6,652	\$72,000	\$82,500	\$12,000
	<b>TOTAL MISCELLANEOUS REVENUES</b>	<b>\$69,957</b>	<b>\$288,840</b>	<b>\$105,076</b>	<b>\$227,080</b>
	<b>TOTAL REVENUES</b>	<b>\$15,251,777</b>	<b>\$14,642,468</b>	<b>\$14,753,229</b>	<b>\$15,050,940</b>
<b><u>OTHER FINANCING SOURCES</u></b>					
	RESERVED FROM PRIOR YEAR	\$8,072,220	\$8,737,694	\$9,230,147	\$9,370,828
	<b>TOTAL OTHER FINANCING SOURCES</b>	<b>\$8,072,220</b>	<b>\$8,737,694</b>	<b>\$9,230,147</b>	<b>\$9,370,828</b>
	<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>\$23,323,997</b>	<b>\$23,380,162</b>	<b>\$23,983,376</b>	<b>\$24,421,768</b>

ACCT CODE	ACCOUNT TITLE	ACTUAL 2013	BUDGET 2014	PROJECTED 2014	BUDGET 2015
<b><i>EXPENDITURES</i></b>					
<b>GENERAL GOVERNMENT</b>					
<b>ADMINISTRATION</b>					
<b><u>SALARIES &amp; WAGES</u></b>					
01400-10105	ELECTED OFFICIALS	\$17,569	\$15,469	\$17,268	\$15,469
01400-10110	MANAGER	\$79,035	\$116,921	\$95,888	\$120,488
01400-10115	OVERTIME	\$0	\$350	\$0	\$350
01400-10125	SECRETARIAL/CLERICAL	\$170,811	\$173,758	\$170,660	\$234,557
01400-10135	FINANCE PERSONNEL	\$196,829	\$199,551	\$207,223	\$228,167
01400-10170	HEALTHCARE WAIVER	\$3,846	\$0	\$0	\$0
	<b>TOTAL SALARIES &amp; WAGES</b>	<b>\$468,090</b>	<b>\$506,049</b>	<b>\$491,039</b>	<b>\$599,031</b>
<b><u>EMPLOYEE BENEFITS</u></b>					
01400-11156	EMPLOYEE INSURANCE	\$159,139	\$228,779	\$212,301	\$308,315
01400-11160	PENSION MIN MUNICIPAL OBLIG	\$141,436	\$148,054	\$148,054	\$147,734
01400-11161	FICA & MEDICARE TAX	\$34,427	\$38,058	\$35,138	\$45,116
01400-11164	WORKERS' COMPENSATION	\$6,404	\$7,349	\$7,629	\$9,477
01400-11167	TUITION REIMBURSEMENT	\$0	\$0	\$0	\$8,000
01400-11170	PENSION ACTUARY EXPENSE	\$6,550	\$3,600	\$3,500	\$3,600
	<b>TOTAL EMPLOYEE BENEFITS</b>	<b>\$347,956</b>	<b>\$425,840</b>	<b>\$406,622</b>	<b>\$522,242</b>
<b><u>OTHER EXPENSES</u></b>					
01400-13250	CONFERENCES & TRAINING	\$21,095	\$32,871	\$26,189	\$39,095
01400-13251	MILEAGE	\$0	\$100	\$0	\$0
01400-15260	DUES	\$8,069	\$7,340	\$7,115	\$8,750
01400-16265	SUBSCRIPTIONS	\$1,498	\$2,000	\$1,500	\$2,000
01400-17350	BONDING INSURANCE	\$11,050	\$5,400	\$5,332	\$5,332

GENERAL FUND  
2015 FINAL BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL	BUDGET	PROJECTED	BUDGET
		2013	2014	2014	2015
01400-19163	MISC EMPLOYEE BENEFITS	\$20,268	\$18,263	\$20,297	\$23,913
01400-21200	OFFICE SUPPLIES	\$12,263	\$12,500	\$12,000	\$13,000
01400-30240	GENERAL OPERATING EXPENSE	\$9,584	\$11,715	\$10,328	\$13,750
01400-30275	SMALL ITEMS OF EQUIPMENT	\$355	\$4,000	\$4,500	\$3,000
01400-31290	PROFESSIONAL SERVICES	(\$22,233)	\$100,600	\$77,893	\$600
01400-32320	COMMUNICATION	\$22,535	\$20,039	\$30,726	\$29,669
01400-33165	UNEMPLOYMENT COMPENSATION	\$0	\$0	\$15,196	\$0
01400-34340	ADVERTISING & PRINTING	\$32,914	\$34,050	\$29,762	\$33,680
01400-35230	ELECTRICITY/GAS	\$40,570	\$48,900	\$43,174	\$44,150
01400-36370	SERVICE CONTRACT - I.T. EQUIPMNT	\$23,442	\$27,206	\$25,378	\$25,138
01400-36450	CONTRACTED SERVICE COMPUTER	\$34,910	\$32,620	\$33,000	\$34,000
01400-36470	ANIMAL CONTROL SPCA	\$4,435	\$4,012	\$9,000	\$8,012
01400-37325	POSTAGE	\$12,265	\$15,000	\$15,265	\$16,348
01400-42375	VEHICLE MAINTENANCE	\$1,842	\$4,000	\$2,800	\$2,400
01400-51374	EQUIPMENT REPAIRS & MAINT	\$9,805	\$6,443	\$10,722	\$10,336
01400-62231	VEHICLE FUEL	\$2,757	\$3,650	\$2,200	\$2,301
01400-80159	MISCELLANEOUS CONTRIBUTIONS	\$6,000	\$8,200	\$6,000	\$8,200
01400-90750	MINOR CAPITAL EQUIPMENT	\$10,005	\$11,780	\$13,665	\$3,400
01400-90760	MAJOR CAPITAL EQUIPMENT	\$2,107	\$25,000	\$23,676	\$80,000
	<b>TOTAL OTHER EXPENSES</b>	<b>\$265,536</b>	<b>\$435,689</b>	<b>\$425,718</b>	<b>\$407,074</b>
	<b>TOTAL ADMINISTRATION</b>	<b>\$1,081,582</b>	<b>\$1,367,578</b>	<b>\$1,323,379</b>	<b>\$1,528,347</b>
	<b><u>AUDITING &amp; TAX COLLECTION</u></b>				
01402-10110	AUDITOR COMPENSATION	\$0	\$90	\$0	\$90
01402-31310	AUDITING SERVICES	\$28,354	\$29,187	\$29,207	\$30,230
01403-10110	TAX COLLECTOR COMPENSATION	\$14,000	\$28,000	\$28,000	\$28,000

GENERAL FUND  
2015 FINAL BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL	BUDGET	PROJECTED	BUDGET
		2013	2014	2014	2015
01403-11161	FICA & MEDICARE TAX	\$1,071	\$2,149	\$2,149	\$2,149
01403-17350	BONDING INSURANCE	\$0	\$3,500	\$5,077	\$0
01403-21200	OFFICE SUPPLIES	\$1,344	\$3,000	\$1,460	\$1,500
01403-31460	EIT COMMISSION	\$127,778	\$112,952	\$110,950	\$115,676
01403-37325	POSTAGE	\$3,139	\$3,340	\$3,500	\$3,542
	<b>TOTAL AUDITING &amp; TAX COLL</b>	<b>\$175,686</b>	<b>\$182,218</b>	<b>\$180,343</b>	<b>\$181,187</b>
	<b><u>LEGAL &amp; ENGINEERING</u></b>				
01404-31290	LEGAL SERVICES	\$44,974	\$75,000	\$140,000	\$145,000
01405-10110	ENGINEER	\$114,479	\$116,627	\$121,634	\$120,742
01405-11161	FICA & MEDICARE TAX	\$8,379	\$8,696	\$8,696	\$8,983
01405-13250	CONFERENCES & TRAINING	\$4,029	\$7,600	\$5,000	\$7,100
01405-15260	DUES	\$1,679	\$7,225	\$7,000	\$7,425
01405-16265	SUBSCRIPTIONS	\$1,424	\$750	\$700	\$750
01405-18280	UNIFORMS & BOOTS	\$378	\$400	\$400	\$400
01405-30240	GENERAL OPERATING EXPENSE	\$1,396	\$1,750	\$1,300	\$4,900
01405-30275	SMALL TOOLS	\$861	\$750	\$600	\$750
01405-36370	SERVICE CONTRACT - I.T. EQUIPMNT	\$8,875	\$16,650	\$16,650	\$16,750
01405-90760	MAJOR CAPITAL EQUIPMENT	\$82,495	\$8,000	\$17,850	\$9,000
	<b>TOTAL LEGAL &amp; ENGINEERING</b>	<b>\$268,969</b>	<b>\$243,448</b>	<b>\$319,830</b>	<b>\$321,800</b>
	<b><u>BUILDINGS</u></b>				
01409-10120	WAGES	\$74,812	\$76,348	\$78,915	\$77,703
01409-10170	HEALTHCARE WAIVER	\$5,000	\$5,000	\$5,000	\$5,000
01409-11161	FICA & MEDICARE TAX	\$6,104	\$6,223	\$6,465	\$6,327
01409-13250	CONFERENCES & TRAINING	\$4,250	\$9,350	\$8,000	\$9,300
01409-15260	DUES	\$0	\$3,600	\$2,900	\$3,500

GENERAL FUND  
2015 FINAL BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL	BUDGET	PROJECTED	BUDGET
		2013	2014	2014	2015
01409-18280	UNIFORMS & BOOTS	\$652	\$800	\$800	\$800
01409-21200	BUILDING SUPPLIES	\$10,437	\$15,500	\$17,100	\$19,700
01409-31141	CLEANING SERVICES	\$25,481	\$27,358	\$26,870	\$28,200
01409-33166	INSURANCE	\$74,616	\$66,723	\$71,861	\$75,078
01409-38374	REPAIRS & MAINTENANCE	\$262,641	\$248,720	\$231,720	\$216,900
	<b>TOTAL BUILDINGS</b>	<b>\$463,993</b>	<b>\$459,622</b>	<b>\$449,631</b>	<b>\$442,508</b>
	<b>TOTAL GENERAL GOVERNMENT</b>	<b>\$1,990,230</b>	<b>\$2,252,866</b>	<b>\$2,273,183</b>	<b>\$2,473,842</b>
	<b>PUBLIC SAFETY</b>				
	<b><u>POLICE</u></b>				
01410-10125	CLERICAL/DISPATCHERS WAGES	\$218,912	\$215,130	\$248,566	\$193,230
01410-10126	CLERICAL/DISPATCHERS OVERTIME	\$3,528	\$1,600	\$765	\$1,600
01410-10130	UNIFORMED SALARIES	\$2,580,699	\$2,603,071	\$2,694,635	\$2,723,022
01410-10135	UNIFORMED OVERTIME	\$194,840	\$195,000	\$229,292	\$195,000
01410-10152	COURT OVERTIME	\$19,486	\$17,500	\$18,979	\$17,500
01410-10158	EXTRA DUTY	\$56,146	\$43,000	\$53,406	\$43,000
01410-10161	UPS DETAIL	\$21,795	\$22,000	\$22,803	\$22,000
01410-11156	EMPLOYEE INSURANCE	\$872,840	\$972,663	\$938,126	\$960,810
01410-11160	PENSION MIN MUNICIPAL OBLIG	\$449,876	\$444,790	\$444,790	\$457,267
01410-11161	FICA & MEDICARE TAX	\$55,660	\$58,322	\$58,685	\$58,412
01410-11164	WORKERS' COMPENSATION	\$101,662	\$125,836	\$132,143	\$161,132
01410-11167	TUITION REIMBURSEMENT	\$4,000	\$12,000	\$4,000	\$16,000
01410-11170	PENSION ACTUARY EXPENSE	\$7,775	\$3,800	\$3,600	\$3,800
01410-13250	CONFERENCES & TRAINING	\$28,537	\$30,000	\$30,000	\$32,000
01410-15260	DUES	\$1,109	\$2,200	\$2,200	\$2,200
01410-16265	SUBSCRIPTIONS	\$2,955	\$3,462	\$3,462	\$3,462

GENERAL FUND  
2015 FINAL BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL	BUDGET	PROJECTED	BUDGET
		2013	2014	2014	2015
01410-18280	UNIFORMS & MAINTENANCE	\$31,420	\$31,920	\$31,920	\$38,440
01410-19163	MISC EMPLOYEE BENEFITS	\$7,644	\$7,780	\$7,258	\$8,420
01410-21200	OFFICE SUPPLIES	\$7,898	\$7,500	\$7,500	\$7,500
01410-30190	RECRUITING	\$0	\$0	\$150	\$1,000
01410-30240	GENERAL OPERATING EXPENSE	\$28,731	\$28,046	\$29,000	\$29,322
01410-30275	SMALL TOOLS	\$25,136	\$20,621	\$20,621	\$22,487
01410-30280	EMERGENCY RESPONSE TEAM EQPT	\$19,309	\$14,000	\$12,000	\$14,000
01410-30373	AMMUNITION & RANGE	\$14,001	\$12,000	\$12,000	\$12,650
01410-31141	CLEANING SERVICES	\$20,116	\$21,773	\$19,950	\$21,000
01410-31290	PROFESSIONAL SERVICES	\$600	\$600	\$600	\$600
01410-32320	COMMUNICATION	\$39,578	\$40,966	\$46,925	\$45,991
01410-32327	RADIO MAINTENANCE	\$9,720	\$7,200	\$5,000	\$5,000
01410-33166	INSURANCE	\$74,768	\$71,276	\$78,678	\$84,579
01410-34340	ADVERTISING & PRINTING	\$5,058	\$4,800	\$4,200	\$4,800
01410-35230	UTILITIES	\$41,013	\$46,300	\$43,110	\$43,950
01410-36370	SERVICE CONTRACT - I.T. EQUIPMNT	\$18,913	\$21,877	\$21,877	\$27,511
01410-36450	CONTRACTED SERVICE COMPUTER	\$31,561	\$33,500	\$32,000	\$33,000
01410-39480	COMMUNITY RELATIONS	\$9,511	\$10,000	\$10,000	\$10,000
01410-42375	VEHICLE MAINTENANCE	\$42,506	\$45,000	\$45,000	\$45,000
01410-43338	VEHICLE TIRES	\$6,538	\$7,700	\$7,700	\$7,700
01410-50339	CHANGEOVER EQUIPMENT	\$16,381	\$0	\$0	\$30,000
01410-51374	OFFICE EQUIPMENT REPAIRS	\$6,762	\$7,135	\$6,000	\$6,910
01410-62231	VEHICLE FUEL	\$88,337	\$107,500	\$88,858	\$91,201
01410-90750	MINOR CAPITAL EQUIPMENT	\$17,150	\$10,410	\$11,681	\$12,617

ACCT CODE	ACCOUNT TITLE	ACTUAL	BUDGET	PROJECTED	BUDGET
		2013	2014	2014	2015
01410-90760	MAJOR CAPITAL EQUIPMENT	\$68,749	\$79,960	\$79,825	\$139,925
	<b>TOTAL POLICE</b>	<b>\$5,251,220</b>	<b>\$5,388,238</b>	<b>\$5,507,305</b>	<b>\$5,634,038</b>
	<b><u>FIRE PROTECTION</u></b>				
01411-10110	FIRE MARSHAL COMPENSATION	\$64,128	\$63,758	\$69,245	\$65,728
01411-11161	FICA & MEDICARE TAX	\$4,885	\$4,878	\$5,172	\$5,028
01411-13250	CONFERENCES & TRAINING	\$770	\$3,400	\$3,200	\$2,000
01411-15260	DUES	\$395	\$795	\$795	\$795
01411-16265	SUBSCRIPTIONS	\$1,166	\$1,165	\$1,166	\$1,200
01411-18280	UNIFORMS & BOOTS	\$728	\$750	\$950	\$950
01411-30275	SMALL TOOLS	\$23	\$300	\$300	\$300
01411-36140	FIRE MARSHALL OPERATING	\$13,212	\$5,000	\$5,000	\$6,500
01411-61365	FIRE HYDRANTS	\$142,563	\$142,739	\$143,513	\$144,400
01411-80158	CONTRIBUTION FIRE PENSION	\$234,013	\$234,013	\$221,458	\$221,458
01411-80520	VOLUNTEER FIRE CO CONTRIBUTION	\$366,332	\$366,832	\$512,785	\$366,500
	<b>TOTAL FIRE PROTECTION</b>	<b>\$828,215</b>	<b>\$823,630</b>	<b>\$963,584</b>	<b>\$814,859</b>
	<b><u>CODE ENFORCEMENT</u></b>				
01413-10110	SALARIES	\$121,153	\$124,024	\$129,284	\$128,127
01413-10115	OVERTIME	\$1,034	\$1,400	\$4,095	\$1,400
01413-10120	WAGES	\$34,247	\$43,992	\$45,643	\$45,312
01413-10170	HEALTHCARE WAIVER	\$5,000	\$5,000	\$5,000	\$5,000
01413-11156	EMPLOYEE INSURANCE	\$52,768	\$56,744	\$45,749	\$56,388
01413-11161	FICA & MEDICARE TAX	\$12,158	\$13,206	\$14,020	\$13,609
01413-11164	WORKERS' COMPENSATION	\$912	\$1,047	\$1,087	\$1,350
01413-13250	CONFERENCES & TRAINING	\$2,350	\$5,500	\$4,000	\$6,000
01413-13260	DUES	\$2,812	\$625	\$375	\$375

ACCT CODE	ACCOUNT TITLE	ACTUAL	BUDGET	PROJECTED	BUDGET
		2013	2014	2014	2015
01413-18280	UNIFORMS & BOOTS	\$1,743	\$1,600	\$1,400	\$1,500
01413-30220	CODE BOOKS & MAPS	\$1,919	\$8,000	\$2,000	\$8,000
01413-30275	SMALL TOOLS	\$29	\$400	\$400	\$400
01413-31290	LEGAL SERVICES	\$0	\$2,000	\$0	\$2,000
01413-42375	VEHICLE MAINTENANCE	\$893	\$1,800	\$1,000	\$1,000
01413-62231	VEHICLE FUEL	\$2,790	\$2,460	\$3,700	\$3,809
01413-90750	MINOR CAPITAL EQUIPMENT	\$0	\$3,000	\$3,433	\$0
	<b>TOTAL CODE ENFORCEMENT</b>	<b>\$239,808</b>	<b>\$270,798</b>	<b>\$261,186</b>	<b>\$274,270</b>
	<b><u>PLANNING &amp; ZONING</u></b>				
01414-10110	ZHB/PLANNING COMMISSION	\$2,680	\$4,440	\$2,090	\$4,440
01414-11161	FICA & MEDICARE TAX	\$205	\$340	\$163	\$340
01414-31290	ZHB PROFESSIONAL & LEGAL SVCS	\$34,795	\$20,000	\$15,000	\$20,000
	<b>TOTAL PLANNING &amp; ZONING</b>	<b>\$37,680</b>	<b>\$24,780</b>	<b>\$17,253</b>	<b>\$24,780</b>
	<b>TOTAL PUBLIC SAFETY</b>	<b>\$6,356,923</b>	<b>\$6,507,446</b>	<b>\$6,749,328</b>	<b>\$6,747,947</b>
	<b><u>HIGHWAYS, STREETS, ROADS &amp; STORMWATER</u></b>				
01431-10110	PUBLIC WORKS SALARIES	\$41,202	\$41,909	\$43,497	\$43,197
01431-10120	WAGES	\$19,694	\$22,561	\$23,733	\$23,289
01431-11156	EMPLOYEE INSURANCE	\$323,096	\$356,160	\$352,832	\$375,046
01431-11160	PENSION MIN MUNICIPAL OBLIG	\$97,260	\$102,996	\$102,996	\$118,958
01431-11161	FICA & MEDICARE TAX	\$4,552	\$4,932	\$5,023	\$5,086
01431-11164	WORKERS' COMPENSATION	\$28,264	\$32,435	\$33,666	\$41,829
01431-13250	CONFERENCES & TRAINING	\$8,496	\$9,200	\$9,000	\$9,200
01431-13251	MILEAGE	\$118	\$125	\$60	\$125
01431-18280	UNIFORMS & BOOTS	\$11,053	\$12,400	\$12,000	\$12,400
01431-30240	GENERAL OPERATING EXPENSE	\$2,670	\$7,000	\$7,000	\$5,300

GENERAL FUND  
2015 FINAL BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL	BUDGET	PROJECTED	BUDGET
		2013	2014	2014	2015
01431-30275	SMALL TOOLS	\$9,682	\$14,945	\$14,945	\$14,945
01431-31141	CLEANING SERVICES	\$8,170	\$9,330	\$8,100	\$8,500
01431-32320	COMMUNICATIONS	\$196	\$0	\$0	\$0
01431-33166	INSURANCE	\$32,021	\$30,504	\$36,204	\$38,919
01431-35230	ELECTRICITY/GAS	\$44,549	\$46,300	\$40,611	\$41,200
01431-42375	VEHICLE MAINTENANCE	\$61,942	\$66,750	\$78,000	\$66,750
01431-62231	VEHICLE FUEL	\$46,220	\$49,250	\$64,037	\$66,189
01431-90750	MINOR CAPITAL EQUIPMENT	\$34,936	\$28,850	\$28,850	\$28,875
01431-90760	MAJOR CAPITAL EQUIPMENT	\$202,927	\$551,750	\$551,750	\$280,000
01432-10120	SNOW WAGES	\$33,623	\$40,000	\$99,969	\$40,000
01432-30270	SNOW MATERIALS	\$91,847	\$145,000	\$230,000	\$150,000
	STATE FUNDS	\$53,173	\$0	\$0	\$0
01433-10120	SIGNS WAGES	\$54,822	\$56,028	\$59,042	\$60,951
01433-11161	SIGNS FICA & MEDICARE TAX	\$3,868	\$4,286	\$4,207	\$4,663
01433-30270	SIGNS MATERIALS	\$24,510	\$38,500	\$32,000	\$32,500
01433-30372	TRAFFIC SIGNAL MAINTENANCE	\$39,923	\$35,510	\$25,000	\$35,510
01433-35362	TRAFFIC LIGHTS-ELECTRIC	\$361	\$6,800	\$6,471	\$6,600
01434-35360	STREET LIGHTING	\$33,685	\$38,100	\$35,000	\$38,000
01438-10110	ROAD MAINTENANCE SALARIES	\$85,159	\$86,647	\$89,930	\$89,338
01438-10115	ROAD MAINTENANCE OVERTIME	\$1,783	\$6,000	\$5,912	\$6,000
01438-10120	ROAD MAINTENANCE WAGES	\$486,571	\$497,359	\$542,231	\$495,982
01438-10129	ROAD MAINTENANCE PAGER PAY	\$7,280	\$7,280	\$7,560	\$7,280
01438-10150	ROAD MAINTENANCE SUMMER WAGE:	\$9,213	\$17,220	\$12,718	\$17,220
01438-11161	ROAD MAINT FICA & MEDICARE TAX	\$48,293	\$53,142	\$57,474	\$53,248
01438-30270	ROAD MAINTENANCE MATERIALS	\$208,613	\$200,000	\$165,000	\$200,000

GENERAL FUND  
2015 FINAL BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL	BUDGET	PROJECTED	BUDGET
		2013	2014	2014	2015
01438-32320	COMMUNICATION	\$19,101	\$18,564	\$19,618	\$19,710
01439-10120	ROAD CONSTRUCTION WAGES	\$40,685	\$40,165	\$39,015	\$40,233
01439-30270	ROAD CONSTRUCTION MATERIALS	\$717,260	\$725,000	\$725,000	\$875,000
	STATE FUNDS	\$425,000	\$475,000	\$475,000	\$600,000
01446-13250	STORM WATER CONFERENCES	\$3,088	\$2,000	\$1,000	\$2,000
01446-30270	STORM WATER - MATERIALS	\$3,658	\$35,000	\$12,000	\$35,000
01446-31290	STORM WATER-PROF SERVICES	\$0	\$50,000	\$25,000	\$50,000
	<b>TOTAL HWYS, STREETS, RDS, &amp; STRMWTR</b>	<b>\$2,890,391</b>	<b>\$3,489,998</b>	<b>\$3,606,451</b>	<b>\$3,439,043</b>
	<b>TOTAL STATE FUNDS</b>	<b>\$478,173</b>	<b>\$475,000</b>	<b>\$475,000</b>	<b>\$600,000</b>
	<b><u>RECREATION</u></b>				
01451-10110	SALARIES	\$120,903	\$123,138	\$127,795	\$127,023
01451-10150	SUMMER RECREATION WAGES	\$57,424	\$58,046	\$53,522	\$58,046
01451-11156	EMPLOYEE INSURANCE	\$28,809	\$30,856	\$32,819	\$31,479
01451-11160	PENSION MIN MUNICIPAL OBLIG	\$15,194	\$16,120	\$16,120	\$19,127
01451-11161	FICA & MEDICARE TAX	\$13,533	\$13,861	\$13,730	\$14,158
01451-13250	CONFERENCES & TRAINING	\$1,984	\$2,550	\$1,425	\$2,750
01451-15260	DUES	\$520	\$640	\$520	\$640
01451-30240	OPERATING EXPENSES	\$5,454	\$5,200	\$3,200	\$5,200
01451-33166	INSURANCE	\$3,624	\$3,985	\$3,624	\$3,896
01451-82900	SUMMER RECREATION PROGRAM	\$17,235	\$21,600	\$20,000	\$21,600
01451-82903	SUMMER TEEN PROGRAM	\$4,707	\$6,000	\$5,500	\$6,500
01451-82905	GENERAL RECREATION PROGRAM	\$25,977	\$21,382	\$16,000	\$22,957
	<b>TOTAL RECREATION</b>	<b>\$295,364</b>	<b>\$303,378</b>	<b>\$294,255</b>	<b>\$313,376</b>

GENERAL FUND  
2015 FINAL BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL 2013	BUDGET 2014	PROJECTED 2014	BUDGET 2015
<b><u>PARKS</u></b>					
01454-10110	SALARIES	\$173,604	\$127,109	\$131,928	\$130,833
01454-10115	OVERTIME	\$8,081	\$6,000	\$6,982	\$6,000
01454-10120	WAGES	\$425,999	\$453,025	\$463,946	\$462,361
01454-10150	SEASONAL HELP	\$13,681	\$17,220	\$12,604	\$17,220
01454-10170	HEALTHCARE WAIVER	\$3,269	\$5,000	\$5,000	\$5,000
01454-11156	EMPLOYEE INSURANCE	\$164,528	\$184,377	\$197,222	\$202,582
01454-11160	PENSION MIN MUNICIPAL OBLIG	\$68,691	\$75,945	\$75,945	\$89,324
01454-11161	FICA & MEDICARE TAX	\$46,997	\$46,157	\$46,690	\$47,538
01454-11164	WORKERS' COMPENSATION	\$29,862	\$34,269	\$35,568	\$44,194
01454-13250	CONFERENCES & TRAINING	\$658	\$1,600	\$1,000	\$1,000
01454-18280	UNIFORMS & BOOTS	\$5,478	\$5,970	\$5,970	\$7,100
01454-30240	GENERAL OPERATING EXPENSE	\$13,913	\$24,810	\$20,000	\$20,750
01454-30270	PARKS MATERIALS	(\$15,978)	(\$13,200)	(\$16,000)	(\$12,600)
01454-30275	SMALL TOOLS & EQUIPMENT	\$2,995	\$3,540	\$3,500	\$3,560
01454-31141	CLEANING SERVICES	\$4,055	\$5,046	\$4,020	\$4,250
01454-32320	COMMUNICATION	\$3,420	\$3,456	\$4,849	\$4,892
01454-35230	ELECTRICITY/GAS	\$40,307	\$41,650	\$44,661	\$45,300
01454-38374	REPAIRS & MAINTENANCE	\$5,224	\$8,000	\$5,000	\$10,400
01454-42375	VEHICLE MAINTENANCE	\$5,458	\$7,200	\$5,500	\$7,200
01454-42376	EQUIPMENT REPAIRS & MAINT	\$4,390	\$6,800	\$6,800	\$6,800
01454-62231	VEHICLE FUEL	\$20,801	\$23,200	\$28,831	\$29,643
01454-90750	MINOR CAPITAL EQUIPMENT	\$2,356	\$2,040	\$2,039	\$5,100
	<b>TOTAL PARKS</b>	<b>\$1,027,789</b>	<b>\$1,069,214</b>	<b>\$1,092,055</b>	<b>\$1,138,447</b>

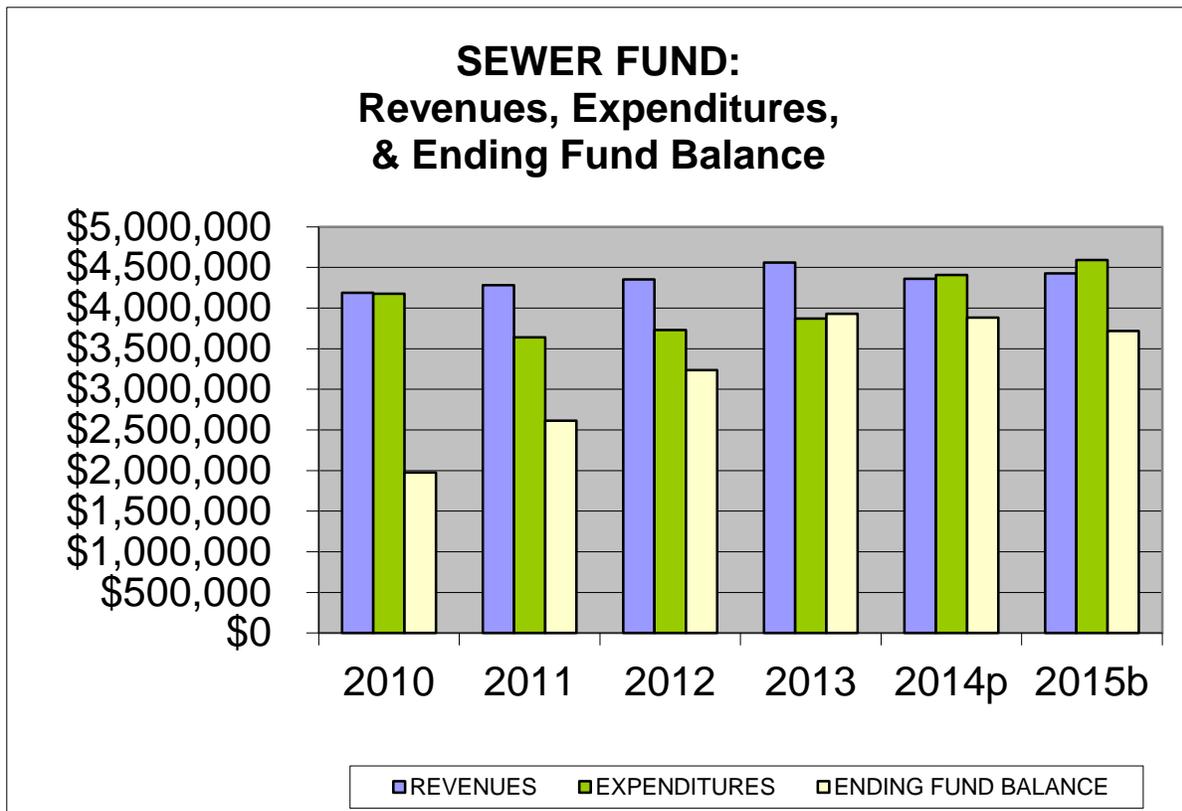
ACCT CODE	ACCOUNT TITLE	ACTUAL 2013	BUDGET 2014	PROJECTED 2014	BUDGET 2015
<b><u>LIBRARIES</u></b>					
01456-80500	CONTRIBUTIONS TO LIBRARY	\$5,000	\$10,000	\$10,000	\$15,000
	<b>TOTAL LIBRARIES</b>	<b>\$5,000</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$15,000</b>
<b><u>OPERATING TRANSFERS</u></b>					
01492-97157	TRANSFER TO RETIREE HEALTH	\$131,118	\$135,052	\$135,052	\$139,103
01492-97300	TRANSFER TO CAPITAL RESERVE	\$1,397,035	\$831,781	\$452,224	\$566,151
	<b>TOTAL OPERATING TRANSFERS</b>	<b>\$1,528,153</b>	<b>\$966,833</b>	<b>\$587,276</b>	<b>\$705,254</b>
	<b>TOTAL EXPENDITURES</b>	<b>\$14,093,850</b>	<b>\$14,599,735</b>	<b>\$14,612,548</b>	<b>\$14,832,909</b>
<b><u>OTHER FINANCIAL USES</u></b>					
	RESERVED FOR NEXT YEAR	\$9,230,147	\$8,780,427	\$9,370,828	\$9,588,859
	<b>TOTAL OTHER FINANCIAL USES</b>	<b>\$9,230,147</b>	<b>\$8,780,427</b>	<b>\$9,370,828</b>	<b>\$9,588,859</b>
	<b>TOTAL EXPENDITURES &amp; OTHER FINANCIAL USES</b>	<b>\$23,323,997</b>	<b>\$23,380,162</b>	<b>\$23,983,376</b>	<b>\$24,421,768</b>

<b>FUND BALANCE POLICY:</b>					
	Beg Fund Balance (Undesignated)	\$8,072,220	\$8,737,694	\$9,230,147	\$9,370,828
	Revenues	\$15,251,777	\$14,642,468	\$14,753,229	\$15,050,940
	Expenditures	\$14,093,850	\$14,599,735	\$14,612,548	\$14,832,909
	Surplus/(Deficit)	\$1,157,927	\$42,733	\$140,681	\$218,031
(1)	Ending Fund Balance (Undesignated)	\$9,230,147	\$8,780,427	\$9,370,828	\$9,588,859
	Ending FB as a % of Annual Operating Expenditures	65.5%	60.1%	64.1%	64.6%
Our Fund Balance Policy recommends a 20% General Fund Balance of total annual expenditures.					
(1)	General Fund Undesignated Balance represents expendable available financial resources that can be used to meet contingencies and cash flow requirements.				

# SEWER FUND

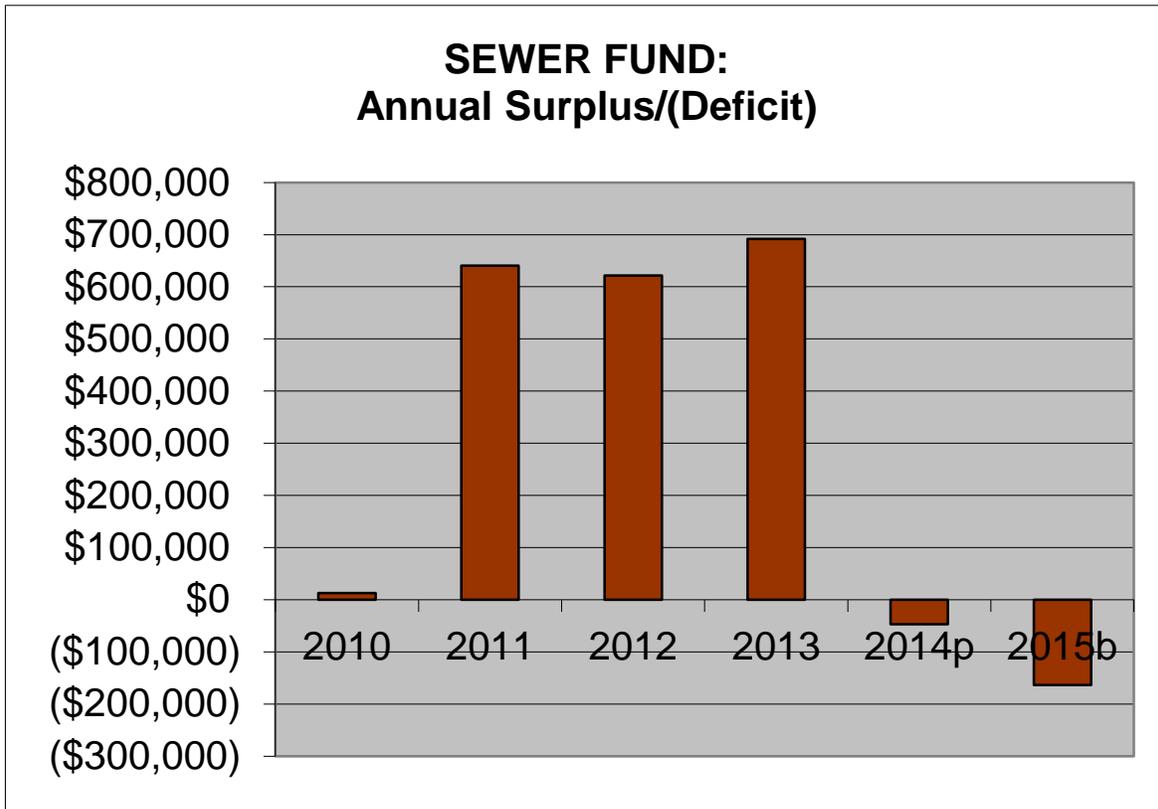


Committed to Excellence in Community Service



<u>YEAR</u>	<u>REVENUES</u>	<u>EXPENDITURES</u>	<u>ENDING FUND BALANCE</u>
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
2013	\$4,560,743	\$3,869,172	\$3,927,928
2014p	\$4,362,305	\$4,409,113	\$3,881,120
2015b	\$4,428,511	\$4,592,354	\$3,717,277

*p=projected*  
*b=budget*



<u>YEAR</u>	<u>SURPLUS/ (DEFICIT)</u>
2010	\$12,462
2011	\$640,286
2012	\$621,717
2013	\$691,571
2014p	(\$46,808)
2015b	(\$163,843)

*p=projected*  
*b=budget*

SEWER FUND  
2015 FINAL BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL 2013	BUDGET 2014	PROJECTED 2014	BUDGET 2015
<b>REVENUES</b>					
08340-03510	INTEREST EARNINGS	\$5,514	\$4,500	\$5,854	\$5,000
08355-03635	STATE AID EMPLOYEE PENSION	\$87,677	\$87,677	\$86,175	\$86,175
08361-03310	PRETREATMENT INCOME	\$51,682	\$20,200	\$28,000	\$25,000
08364-03740	CONNECTION FEES	\$18,200	\$6,000	\$8,400	\$2,000
08364-03750	SEWER RENTS	\$4,316,966	\$4,287,794	\$4,160,376	\$4,250,336
08364-03755	PENALTY ON SEWER RENTS	\$41,989	\$40,000	\$43,500	\$40,000
08380-03800	MISCELLANEOUS REVENUE	\$38,715	\$15,000	\$30,000	\$20,000
	<b>TOTAL REVENUES</b>	<b>\$4,560,743</b>	<b>\$4,461,171</b>	<b>\$4,362,305</b>	<b>\$4,428,511</b>
<b><u>OTHER FINANCING SOURCES</u></b>					
	RESERVED FROM PRIOR YEAR	\$3,236,357	\$3,806,045	\$3,927,928	\$3,881,120
	<b>TOTAL OTHER FINANCING SOURCES</b>	<b>\$3,236,357</b>	<b>\$3,806,045</b>	<b>\$3,927,928</b>	<b>\$3,881,120</b>
	<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>\$7,797,100</b>	<b>\$8,267,216</b>	<b>\$8,290,233</b>	<b>\$8,309,631</b>

ACCT CODE	ACCOUNT TITLE	ACTUAL 2013	BUDGET 2014	PROJECTED 2014	BUDGET 2015
<b><i>EXPENDITURES</i></b>					
<b><u>ADMINISTRATION</u></b>					
08400-10105	ELECTED OFFICIALS	\$8,936	\$7,676	\$8,516	\$7,676
08400-10110	MANAGER	\$64,384	\$88,425	\$74,800	\$91,125
08400-10125	CLERICAL WAGES	\$41,976	\$43,763	\$45,400	\$45,171
08400-10135	FINANCE PERSONNEL	\$151,769	\$152,269	\$157,654	\$179,409
08400-11156	EMPLOYEE INSURANCE	\$112,915	\$147,401	\$142,503	\$155,997
08400-11160	PENSION MIN MUNICIPAL OBLIG	\$40,308	\$35,984	\$35,984	\$38,784
08400-11161	FICA & MEDICARE TAX	\$19,057	\$22,114	\$20,589	\$24,238
08400-11164	WORKERS' COMPENSATION	\$917	\$1,052	\$1,091	\$1,357
08400-11170	PENSION ACTUARY EXPENSE	\$5,475	\$2,400	\$2,300	\$2,400
08400-17350	BONDING INSURANCE	\$8,872	\$4,320	\$4,266	\$4,266
08400-19163	MISC EMPLOYEE BENEFITS	\$2,876	\$2,875	\$2,875	\$2,875
08400-21200	OFFICE SUPPLIES	\$0	\$1,750	\$0	\$0
08400-30240	GENERAL OPERATING EXPENSE	\$1,694	\$1,350	\$1,350	\$1,350
08400-31290	LEGAL SERVICES	\$13,095	\$4,000	\$11,700	\$12,000
08400-31310	AUDITING SERVICES	\$26,832	\$27,621	\$27,698	\$28,667
08400-31313	CONSULTING ENGINEER	\$3,000	\$3,000	\$3,000	\$3,000
08400-34340	ADVERTISING & PRINTING	\$2,475	\$3,000	\$2,107	\$2,500
08400-36370	SERVICE CONTRACT - I.T. EQUIPMNT	\$9,980	\$10,681	\$10,662	\$10,662
08400-36450	CONTRACTED SERVICE COMPUTER	\$5,171	\$5,600	\$5,300	\$5,800
08400-37325	POSTAGE	\$8,324	\$8,820	\$9,015	\$9,108
08400-51374	EQUIPMENT REPAIRS & MAINT	\$4,495	\$2,901	\$3,953	\$5,127
08400-81383	RENT TO AUTHORITY	\$393,665	\$432,000	\$404,432	\$459,560
08400-81530	AUTHORITY ADMIN EXPENSE	\$28,940	\$30,000	\$28,000	\$30,000

SEWER FUND  
2015 FINAL BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL	BUDGET	PROJECTED	BUDGET
		2013	2014	2014	2015
08400-90750	MINOR CAPITAL EQUIPMENT	\$1,358	\$0	\$1,074	\$23,351
	<b>TOTAL ADMINISTRATION</b>	<b>\$956,514</b>	<b>\$1,039,002</b>	<b>\$1,004,269</b>	<b>\$1,144,423</b>
	<b><u>TREATMENT PLANT</u></b>				
08428-10110	MANAGER	\$120,368	\$122,185	\$126,700	\$123,641
08428-10115	OVERTIME	\$7,259	\$5,445	\$10,755	\$5,445
08428-10120	OPERATOR WAGES	\$585,447	\$657,491	\$667,596	\$665,724
08428-10142	LABORATORY TECHNICIAN	\$72,684	\$77,619	\$80,089	\$77,724
08428-10150	SUMMER HELP	\$10,521	\$17,220	\$19,118	\$17,220
08428-11156	EMPLOYEE INSURANCE	\$246,192	\$286,446	\$296,340	\$304,556
08428-11160	PENSION MIN MUNICIPAL OBLIG	\$111,849	\$118,606	\$118,606	\$106,520
08428-11161	FICA & MEDICARE TAX	\$57,489	\$67,113	\$66,866	\$68,092
08428-11164	WORKERS' COMPENSATION	\$28,990	\$33,270	\$34,530	\$42,904
08428-13250	CONFERENCES & TRAINING	\$3,930	\$7,677	\$7,000	\$7,000
08428-13260	DUES	\$674	\$1,085	\$1,085	\$1,085
08428-18280	UNIFORMS/BOOTS	\$7,424	\$7,500	\$8,000	\$8,000
08428-19163	MISC EMPLOYEE BENEFITS	\$295	\$1,150	\$560	\$1,750
08428-21200	OFFICE SUPPLIES	\$1,350	\$2,500	\$2,500	\$2,500
08428-30210	CHEMICALS	\$106,750	\$118,850	\$110,000	\$118,850
08428-30240	OPERATING EXPENSES	\$679	\$1,000	\$1,200	\$1,200
08428-30245	LABORATORY EXPENSE	\$24,760	\$22,900	\$27,000	\$23,000
08428-30247	IWP TESTING	\$7,575	\$25,250	\$25,250	\$25,250
08428-30275	SMALL EQUIPMENT	\$1,917	\$6,000	\$6,000	\$6,000
08428-30390	SLUDGE REMOVAL	\$209,802	\$210,000	\$208,000	\$220,500
08428-32320	COMMUNICATION	\$11,440	\$12,750	\$9,457	\$9,531
08428-33166	INSURANCE	\$122,092	\$135,162	\$139,906	\$150,399

SEWER FUND  
2015 FINAL BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL	BUDGET	PROJECTED	BUDGET
		2013	2014	2014	2015
08428-35230	ELECTRICITY/GAS	\$231,452	\$250,000	\$230,000	\$250,000
08428-35233	HEATING FUEL	\$18,057	\$20,000	\$74,000	\$75,000
08428-42375	VEHICLE MAINTENANCE	\$1,720	\$3,500	\$2,000	\$3,000
08428-51374	OFFICE EQUIP REPAIRS & MAINT	\$476	\$1,800	\$600	\$1,500
08428-60374	PLANT MAINTENANCE	\$126,523	\$215,000	\$175,070	\$215,000
08428-62231	VEHICLE FUEL	\$3,959	\$7,500	\$7,500	\$7,500
08428-90750	MINOR CAPITAL EQUIPMENT	\$13,561	\$11,000	\$11,000	\$8,750
08428-90760	MAJOR CAPITAL EQUIPMENT	\$102,912	\$68,031	\$58,006	\$48,250
	<b>TOTAL TREATMENT PLANT</b>	<b>\$2,238,147</b>	<b>\$2,514,050</b>	<b>\$2,524,734</b>	<b>\$2,595,891</b>
	<b><u>COLLECTIONS</u></b>				
08429-10115	OVERTIME	\$8,580	\$11,055	\$12,477	\$11,055
08429-10120	COLLECTIONS WAGES	\$165,107	\$192,463	\$200,147	\$194,333
08429-11156	EMPLOYEE INSURANCE	\$90,945	\$110,540	\$118,064	\$123,499
08429-11160	PENSION MIN MUNICIPAL OBLIG	\$28,658	\$26,627	\$26,627	\$23,874
08429-11161	FICA & MEDICARE TAX	\$12,350	\$15,544	\$14,863	\$15,616
08429-11164	WORKERS' COMPENSATION	\$7,470	\$8,572	\$8,897	\$11,055
08429-32320	COMMUNICATION	\$7,261	\$8,100	\$5,652	\$4,611
08429-35230	ELECTRICITY/GAS	\$118,660	\$150,000	\$126,000	\$150,000
08429-35366	WATER	\$1,406	\$2,000	\$2,000	\$2,000
08429-35367	INFILTRATION	\$8,949	\$10,000	\$15,000	\$15,000
08429-35368	CONVEYANCE	\$12,210	\$14,000	\$20,000	\$20,000
08429-38374	PUMPING STATION MAINTENANCE	\$79,954	\$100,000	\$75,000	\$100,000
08429-42375	VEHICLE MAINTENANCE	\$6,158	\$6,000	\$4,000	\$6,000
08429-60380	WESTTOWN WAY PUMPING STATION	\$56,541	\$100,000	\$100,000	\$100,000
08429-62231	VEHICLE FUEL	\$12,114	\$10,000	\$17,156	\$18,000

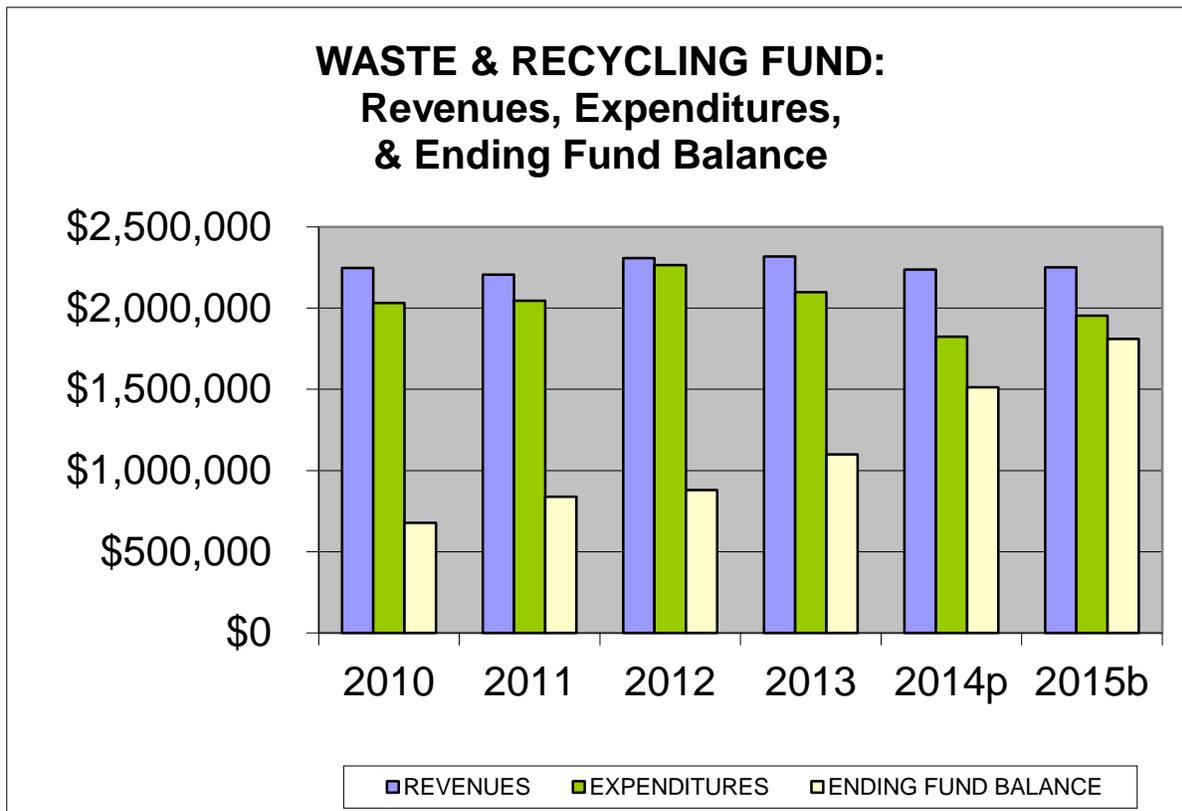
SEWER FUND  
2015 FINAL BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL	BUDGET	PROJECTED	BUDGET
		2013	2014	2014	2015
08429-90750	MINOR CAPITAL EQUIPMENT	\$0	\$12,000	\$7,550	\$7,850
08429-90760	MAJOR CAPITAL EQUIPMENT	\$11,822	\$80,000	\$78,961	\$0
	<b>TOTAL COLLECTIONS</b>	<b>\$628,185</b>	<b>\$856,901</b>	<b>\$832,394</b>	<b>\$802,893</b>
	<b><u>OPERATING TRANSFERS</u></b>				
08492-97157	TRANSFER TO RETIREE HEALTH	\$46,326	\$47,716	\$47,716	\$49,147
	<b>TOTAL OPERATING TRANSFERS</b>	<b>\$46,326</b>	<b>\$47,716</b>	<b>\$47,716</b>	<b>\$49,147</b>
	<b><i>TOTAL EXPENDITURES</i></b>	<b>\$3,869,172</b>	<b>\$4,457,669</b>	<b>\$4,409,113</b>	<b>\$4,592,354</b>
	<b><u>OTHER FINANCIAL USES</u></b>				
	RESERVED FOR NEXT YEAR	\$3,927,928	\$3,809,547	\$3,881,120	\$3,717,277
	<b>TOTAL OTHER FINANCIAL USES</b>	<b>\$3,927,928</b>	<b>\$3,809,547</b>	<b>\$3,881,120</b>	<b>\$3,717,277</b>
	<b><i>TOTAL EXPENDITURES &amp; OTHER FINANCIAL USES</i></b>	<b>\$7,797,100</b>	<b>\$8,267,216</b>	<b>\$8,290,233</b>	<b>\$8,309,631</b>

# WASTE & RECYCLING FUND

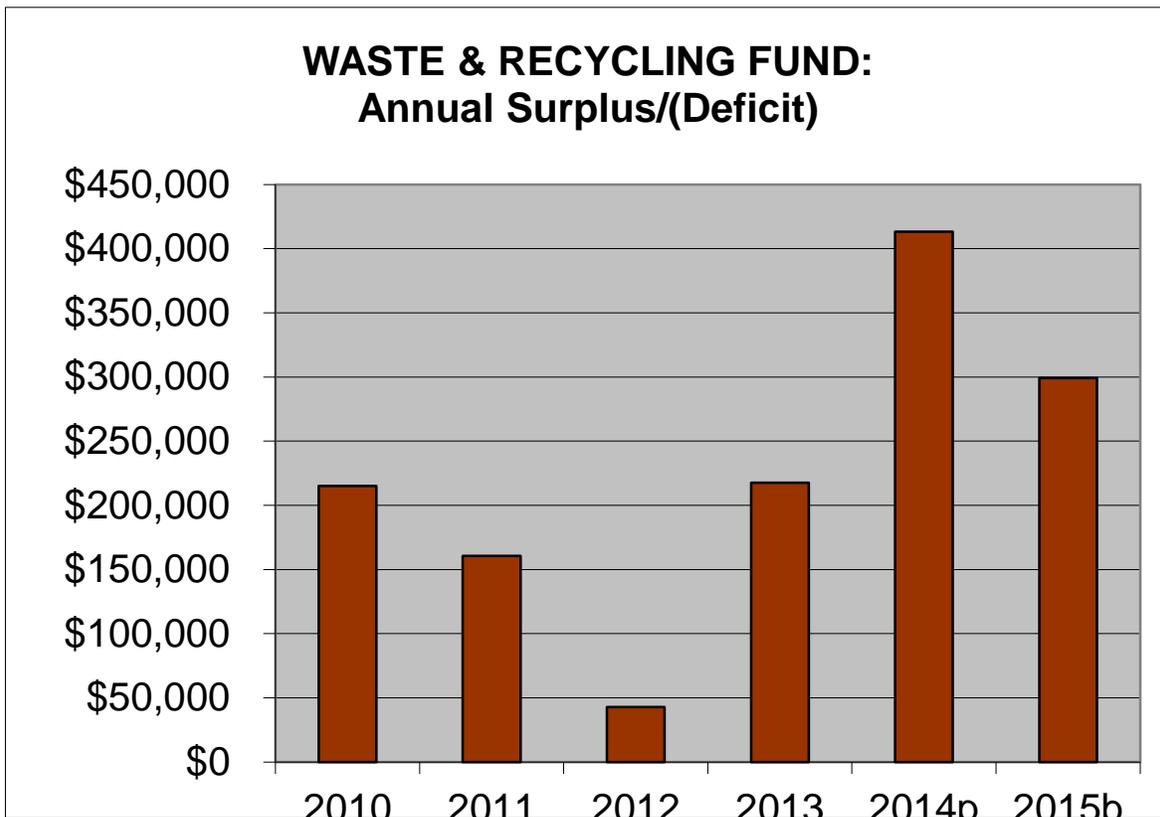


Committed to Excellence in Community Service



<u>YEAR</u>	<u>REVENUES</u>	<u>EXPENDITURES</u>	<u>ENDING FUND BALANCE</u>
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
2013	\$2,316,369	\$2,098,813	\$1,098,285
2014 <sub>p</sub>	\$2,236,465	\$1,823,249	\$1,511,501
2015 <sub>b</sub>	\$2,251,600	\$1,952,546	\$1,810,555

*p=projected*  
*b=budget*



<u>YEAR</u>	<u>SURPLUS/ (DEFICIT)</u>
2010	\$215,190
2011	\$160,547
2012	\$42,800
2013	\$217,556
2014p	\$413,216
2015b	\$299,054

*p=projected*  
*b=budget*

WASTE & RECYCLING FUND  
2015 FINAL BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL 2013	BUDGET 2014	PROJECTED 20104	BUDGET 2015
<b>REVENUES</b>					
<b><u>INTEREST</u></b>					
09340-03510	INTEREST EARNINGS	\$1,042	\$1,000	\$1,365	\$1,250
	<b>TOTAL INTEREST</b>	<b>\$1,042</b>	<b>\$1,000</b>	<b>\$1,365</b>	<b>\$1,250</b>
<b><u>GRANTS</u></b>					
09355-03650	PERFORMANCE GRANT	\$140,749	\$60,000	\$71,089	\$75,000
	<b>TOTAL GRANTS</b>	<b>\$140,749</b>	<b>\$60,000</b>	<b>\$71,089</b>	<b>\$75,000</b>
<b><u>COLLECTION FEES</u></b>					
09364-03760	COLLECTION FEES	\$2,099,543	\$2,108,000	\$2,105,055	\$2,114,800
09364-03770	SALE OF RECYCLABLES	\$1,130	\$1,500	\$1,523	\$1,550
09364-03771	LOST DISCOUNT PENALTY & INT	\$50,156	\$50,000	\$46,960	\$47,000
	<b>TOTAL COLLECTION FEES</b>	<b>\$2,150,829</b>	<b>\$2,159,500</b>	<b>\$2,153,538</b>	<b>\$2,163,350</b>
<b><u>MISCELLANEOUS REVENUES</u></b>					
09380-03800	MISCELLANEOUS	\$23,749	\$15,000	\$10,473	\$12,000
	<b>TOTAL MISCELLANEOUS REVENUES</b>	<b>\$23,749</b>	<b>\$15,000</b>	<b>\$10,473</b>	<b>\$12,000</b>
	<b>TOTAL REVENUES</b>	<b>\$2,316,369</b>	<b>\$2,235,500</b>	<b>\$2,236,465</b>	<b>\$2,251,600</b>
<b><u>OTHER FINANCING SOURCES</u></b>					
	RESERVED FROM PRIOR YEAR	\$880,729	\$978,565	\$1,098,285	\$1,511,501
	<b>TOTAL OTHER FINANCING SOURCES</b>	<b>\$880,729</b>	<b>\$978,565</b>	<b>\$1,098,285</b>	<b>\$1,511,501</b>
	<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>\$3,197,098</b>	<b>\$3,214,065</b>	<b>\$3,334,750</b>	<b>\$3,763,101</b>

WASTE & RECYCLING FUND  
2015 FINAL BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL 2013	BUDGET 2014	PROJECTED 20104	BUDGET 2015
<b><i>EXPENDITURES</i></b>					
<b><u>ADMINISTRATION</u></b>					
09400-10110	PUBLIC WORKS SALARIES	\$10,486	\$10,477	\$10,874	\$10,799
09400-10125	SECRETARIAL/CLERICAL	\$20,122	\$22,561	\$23,733	\$23,289
09400-10135	FINANCE PERSONNEL	\$15,802	\$15,624	\$16,067	\$16,218
09400-11156	EMPLOYEE INSURANCE	\$13,822	\$19,089	\$20,295	\$18,621
09400-11161	FICA & MEDICARE TAX	\$3,429	\$3,723	\$3,750	\$3,848
09400-11164	WORKERS' COMPENSATION	\$456	\$522	\$543	\$674
09400-17350	BONDING INSURANCE	\$2,136	\$1,080	\$1,068	\$1,068
09400-21200	OFFICE SUPPLIES	\$0	\$900	\$900	\$900
09400-30240	GENERAL OPERATING EXPENSE	\$0	\$250	\$250	\$250
09400-34340	ADVERTISING & PRINTING	\$6,723	\$6,900	\$7,430	\$7,620
09400-36370	SERVICE CONTRACT - I.T. EQUIPMNT	\$9,980	\$9,981	\$9,980	\$9,980
09400-37325	POSTAGE	\$6,881	\$7,190	\$7,805	\$7,892
09400-51374	EQUIPMENT REPAIRS & MAINT	\$1,366	\$927	\$1,294	\$1,479
09400-90750	MINOR CAPITAL EQUIPMENT	\$1,358	\$0	\$1,074	\$23,350
	<b>TOTAL ADMINISTRATION</b>	<b>\$92,561</b>	<b>\$99,224</b>	<b>\$105,063</b>	<b>\$125,988</b>
<b><u>PROFESSIONAL SERVICES</u></b>					
09425-31290	LEGAL SERVICES	\$12,567	\$4,500	\$13,435	\$13,000
09425-31310	AUDITING SERVICES	\$2,664	\$2,742	\$2,745	\$2,841
	<b>TOTAL PROFESSIONAL SERVICES</b>	<b>\$15,231</b>	<b>\$7,242</b>	<b>\$16,180</b>	<b>\$15,841</b>
<b><u>CONTRACTED SERVICES</u></b>					
09427-30491	RECYCLABLE RETURNS	(\$7,293)	\$8,000	\$8,800	\$8,000
09427-30497	OTHER RECYCLING EXPENSES	\$695	\$9,000	\$6,300	\$13,717
09427-36490	CONTRACTED COLL & DISPOSAL	\$1,348,508	\$1,174,293	\$1,174,293	\$1,244,000

WASTE & RECYCLING FUND  
2015 FINAL BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL	BUDGET	PROJECTED	BUDGET
		2013	2014	20104	2015
09427-36495	TIPPING FEES	\$611,031	\$500,000	\$467,613	\$500,000
09427-80498	SENIOR CITIZEN REBATE PROGRAM	\$38,080	\$45,000	\$45,000	\$45,000
	<b>TOTAL CONTRACTED SERVICES</b>	<b>\$1,991,021</b>	<b>\$1,736,293</b>	<b>\$1,702,006</b>	<b>\$1,810,717</b>
	<b><u>OPERATING TRANSFERS</u></b>				
09492-97100	TRANSFER TO GENERAL FUND	\$0	\$0	\$0	\$0
	<b>TOTAL OPERATING TRANSFERS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b><i>TOTAL EXPENDITURES</i></b>	<b>\$2,098,813</b>	<b>\$1,842,759</b>	<b>\$1,823,249</b>	<b>\$1,952,546</b>
	<b><u>OTHER FINANCIAL USES</u></b>				
	RESERVED FOR NEXT YEAR	\$1,098,285	\$1,371,306	\$1,511,501	\$1,810,555
	<b>TOTAL OTHER FINANCIAL USES</b>	<b>\$1,098,285</b>	<b>\$1,371,306</b>	<b>\$1,511,501</b>	<b>\$1,810,555</b>
	<b><i>TOTAL EXPENDITURES &amp; OTHER FINANCIAL USES</i></b>	<b>\$3,197,098</b>	<b>\$3,214,065</b>	<b>\$3,334,750</b>	<b>\$3,763,101</b>

# STATE HIGHWAY FUND



Committed to Excellence in Community Service

STATE HIGHWAY FUND  
2015 FINAL BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL	BUDGET	PROJECTED	BUDGET
		2013	2014	2014	2015
<b>REVENUES</b>					
<b><u>INTEREST</u></b>					
35340-03510	INTEREST EARNINGS	\$402	\$300	\$388	\$400
	<b>TOTAL INTEREST</b>	<b>\$402</b>	<b>\$300</b>	<b>\$388</b>	<b>\$400</b>
<b><u>INTERGOVERNMENTAL REVENUE</u></b>					
35355-03640	STATE GRANT	\$474,134	\$450,000	\$519,144	\$550,000
	<b>TOTAL INTERGOVTAL REVENUE</b>	<b>\$474,134</b>	<b>\$450,000</b>	<b>\$519,144</b>	<b>\$550,000</b>
	<b>TOTAL REVENUES</b>	<b>\$474,536</b>	<b>\$450,300</b>	<b>\$519,532</b>	<b>\$550,400</b>
<b><u>OTHER FINANCING SOURCES</u></b>					
	RESERVED FROM PRIOR YEAR	\$43,918	\$43,457	\$40,281	\$84,813
	<b>TOTAL OTHER FINANCING SOURCES</b>	<b>\$43,918</b>	<b>\$43,457</b>	<b>\$40,281</b>	<b>\$84,813</b>
	<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>\$518,454</b>	<b>\$493,757</b>	<b>\$559,813</b>	<b>\$635,213</b>

STATE HIGHWAY FUND  
2015 FINAL BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL 2013	BUDGET 2014	PROJECTED 2014	BUDGET 2015
<b><i>EXPENDITURES</i></b>					
<b><u>HIGHWAYS, STREETS &amp; ROADS</u></b>					
35432-30270	SNOW MATERIALS				
	STATE FUNDS	\$53,173	\$0	\$0	\$0
35439-30270	ROAD CONSTRUCTION MATERIALS				
	STATE FUNDS	\$425,000	\$475,000	\$475,000	\$600,000
	<b>TOTAL HWYS, STREETS &amp; ROADS</b>	<b>\$478,173</b>	<b>\$475,000</b>	<b>\$475,000</b>	<b>\$600,000</b>
	<b><i>TOTAL EXPENDITURES</i></b>	<b>\$478,173</b>	<b>\$475,000</b>	<b>\$475,000</b>	<b>\$600,000</b>
<b><u>OTHER FINANCIAL USES</u></b>					
	RESERVED FOR NEXT YEAR	\$40,281	\$18,757	\$84,813	\$35,213
	<b>TOTAL OTHER FINANCIAL USES</b>	<b>\$40,281</b>	<b>\$18,757</b>	<b>\$84,813</b>	<b>\$35,213</b>
	<b><i>TOTAL EXPENDITURES &amp; OTHER FINANCIAL USES</i></b>	<b>\$518,454</b>	<b>\$493,757</b>	<b>\$559,813</b>	<b>\$635,213</b>

# CAPITAL RESERVE FUND



Committed to Excellence in Community Service

CAPITAL RESERVE FUND  
2015 FINAL BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL 2013	BUDGET 2014	PROJECTED 2014	BUDGET 2015
<b>REVENUES</b>					
30340-03510	INTEREST EARNINGS	\$4,582	\$3,450	\$5,794	\$5,600
30355-03672	CMAQ GRANT	\$0	\$244,000	\$0	\$244,000
30392-03901	TRANSFER FROM GENERAL FUND	\$1,397,035	\$831,781	\$452,224	\$566,151
30392-03961	TRANSFER FROM RESTRICTED FND	\$176,530	\$286,356	\$198,828	\$301,430
30393-03810	GENL OBLIG BOND/NOTE PROCEEDS	\$0	\$0	\$6,643,000	\$0
	<b>TOTAL REVENUES</b>	<b>\$1,578,147</b>	<b>\$1,365,587</b>	<b>\$7,299,846</b>	<b>\$1,117,181</b>
<b><u>OTHER FINANCING SOURCES</u></b>					
	RESERVED FROM PRIOR YEAR	\$4,141,671	\$4,044,130	\$3,800,408	\$3,096,679
	<b>TOTAL OTHER FINANCING SOURCES</b>	<b>\$4,141,671</b>	<b>\$4,044,130</b>	<b>\$3,800,408</b>	<b>\$3,096,679</b>
	<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>\$5,719,818</b>	<b>\$5,409,717</b>	<b>\$11,100,254</b>	<b>\$4,213,860</b>

CAPITAL RESERVE FUND  
2015 FINAL BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL	BUDGET	PROJECTED	BUDGET
		2013	2014	2014	2015
<b>EXPENDITURES</b>					
30402-85400	LOAN EXPENSE	\$0	\$0	\$37,072	\$0
30409-31291	POLLUTION REMEDIATION	\$0	\$0	\$0	\$0
30409-60612	GEN'L CONSTRUCTION CONTRACTS	\$0	\$0	\$42,261	\$0
30409-60660	PROFESSIONAL FEES	\$125,679	\$0	\$14,776	\$0
30409-60670	MUNICIPAL COMPLEX	\$186,125	\$1,410,000	\$559,812	\$0
30433-30372	TRAFFIC SIGNAL MAINTENANCE	\$29,464	\$30,000	\$27,000	\$30,000
30433-30374	SIGNAL CONSTRUCTION	\$76,398	\$210,000	\$33,682	\$245,000
30433-30375	TRAFFIC STUDY - TWP WIDE	\$0	\$7,500	\$7,500	\$15,000
30433-30378	TRAFFIC SIGNAL PROJECTS	\$0	\$310,000	\$17,040	\$284,000
30438-30270	ROAD MAINTENANCE	\$0	\$0	\$108,000	\$0
30438-90760	HWY, ROADS-MAJOR CAPITAL EQPT	\$0	\$0	\$0	\$0
30454-73613	PARKS IMPROVEMENTS	\$120,838	\$258,250	\$180,000	\$191,600
30454-90760	PARKS-MAJOR CAPITAL EQPT	\$188,456	\$28,106	\$18,828	\$109,830
30470-85481	LOAN INTEREST PUBLIC WORKS BLDG	\$182,041	\$0	\$26,685	\$0
30470-85482	LOAN PRINCIPAL PUBLIC WORKS BLDG	\$484,267	\$0	\$4,232,195	\$0
30470-85475	LOAN INTEREST BUILDING	\$128,142	\$0	\$249,040	\$0
30470-85476	LOAN PRINCIPAL BUILDING	\$398,000	\$0	\$2,281,000	\$0
30470-85484	CONSOLIDATION DEBT PRINCIPAL	\$0	\$198,570	\$0	\$391,000
30470-85483	CONSOLIDATION DEBT INTEREST	\$0	\$595,711	\$168,684	\$175,151
	<b>TOTAL EXPENDITURES</b>	<b>\$1,919,410</b>	<b>\$3,048,137</b>	<b>\$8,003,575</b>	<b>\$1,441,581</b>

CAPITAL RESERVE FUND  
2015 FINAL BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL	BUDGET	PROJECTED	BUDGET
		2013	2014	2014	2015
	<b><u>OTHER FINANCIAL USES</u></b>				
	RESERVED FUTURE CAPITAL PROJEC	\$3,800,408	\$2,361,580	\$3,096,679	\$2,772,279
	<b>TOTAL OTHER FINANCIAL USES</b>	<b>\$3,800,408</b>	<b>\$2,361,580</b>	<b>\$3,096,679</b>	<b>\$2,772,279</b>
	<b><i>TOTAL EXPENDITURES &amp; OTHER FINANCIAL USES</i></b>	<b><u>\$5,719,818</u></b>	<b><u>\$5,409,717</u></b>	<b><u>\$11,100,254</u></b>	<b><u>\$4,213,860</u></b>



1025 Paoli Pike  
West Chester, Pennsylvania 19380  
610-696-5266  
[twp@westgoshen.org](mailto:twp@westgoshen.org)