

AGENDA
EAST GOSHEN TOWNSHIP
BOARD OF SUPERVISORS

Tuesday, October 22, 2013

7:00 PM

Special Meeting

1. Call to Order
2. Pledge of Allegiance
3. Moment of Silence – Supervisor Carmen Battavio
4. Ask if anyone is recording the meeting
5. Public Comment – Hearing of Residents (Optional)
6. Chairman’s Report – Kroll Bond Rating Agency awarded East Goshen Township a prestigious AAA credit rating, citing the Township’s strong financial management policies, favorable cash position, stable property values, highly-educated population and diverse employment base.
 - a. Friends of East Goshen Update – None
 - b. Comp Plan Update – None
7. Public Hearings - None
8. Police/EMS Report - None
 - Malvern Fire Co. - None
 - Fire Marshal - None
 - Goshen Fire Co. - None
9. Financial Report - None
10. Old Business - None
11. New Business
 - a. Presentation of 2014 Budget
12. Any Other Matter
13. Approval of Minutes - None
14. Treasurer’s Report - None
15. Review Action List - None
16. Correspondence, Reports of Interest - None
17. Dates of Importance

Oct 21, 2013	Commerce Commission	7:00 PM
Oct 22, 2013	Board of Supervisors	7:00 PM
Oct 22, 2013	Friends of East Goshen	7:00 PM
	CANCELLED	
Oct 24, 2013	Farmers Market	3:00 PM
Oct 28, 2013	Comp Plan Task Force	7:00 PM

Winter (NEW) Newsletter – Articles to be submitted to Nancy *no later* than Tuesday, Oct 29th.

18. Public Comment – Hearing of Residents

19. Adjournment

The Chairperson, in his or her sole discretion, shall have the authority to rearrange the agenda in order to accommodate the needs of other board members, the public or an applicant.

East Goshen Township

2014 Proposed Budget



PRESENTED TO BOARD OF SUPERVISORS ON OCTOBER 22, 2013

East Goshen Township

2014 Proposed General Fund Budget



BUDGET HIGHLIGHTS

- No tax increases are proposed in this budget
- The proposed budget is balanced with \$9,723,276 in revenues and expenses, net of pass through accounts.
- Based on the September year-end projection, this proposed budget envisions that the Township would end 2014 with a general fund balance of \$6.9 million.

East Goshen Township

2014 Proposed General Fund Budget



Key Expense Assumptions

- **Inflation** is trending at 1.5%.
- Selected line items adjusted more/less than inflation based on historical trends.
- One-time costs from 2013 backed out
- This budget reflects an increase in **health insurance** costs of 17.3% (+\$39,574) across all departments.
- This increase is based on a presumed baseline increase in healthcare premiums of 25% with Blue Cross.
- Other health insurance options, including DVIT, a self-insured municipal trust that uses an Aetna platform, are projected to have premium increases of 7%-8% less than Blue Cross.
- For perspective, the difference between a 25% and 17.3% premium increase is \$17,770.
- **The 17.3% assumption is still a projection based on information by insurance providers** and reflects:
 - DVIT rates being 4%-4.75% less expensive than Blue Cross rates
 - DVIT, as a self-insured trust, not subject to new tax on insurance carriers (approx. 3% savings)
- **Workers Comp** rates remain unchanged, although the cost of providing workers comp coverage for volunteer fire fighters increased 70% due to the PA Compensation Ratings Bureau increasing the number of residents served by Goshen Fire Company from 18,026 (EGT's population) to 36,095 (entire service area), which is partially offset by higher reimbursements from other townships.
 - For 2013, Vol. Firefighter Workers Comp costs moved from Administration to Emergency Services
 - Increased costs of \$18,583 offset by \$18,142 in additional reimbursement from area townships

East Goshen Township

2014 Preliminary Proposed General Fund Budget



Key Expense Assumptions Continued

- **53 pay periods** in 2014
- January 1, 2015 falls on a Thursday, the normal weekly pay day.
- Because our bank cannot process payments on a holiday (when the Federal Reserve is closed, banks can't accept ACH payments), the payday that week will default to Wednesday (12/31/14).
- This extra payday corresponds with an additional \$30,233 in expenses spread across all departments.
- 5 non-exempt employees eligible for full **step increase**; 4 employees ineligible for any salary increase.
- Remaining non-exempt staff will be eligible for either an inflationary increase only or a partial step increase
- **Rec director** salary assumes payout of accrued leave for departing director in 2014, plus salary of new hire.
- **Transfers to sinking fund** across four categories (office, township building, public works & parks) total \$336,859.
- **WEGO's Other Post Employment Benefits** trust funded at \$80,619, based on new actuarial report. This is a \$255,272 decline from 2013.
- **New trust for WEGO pension plan** funded at \$255,272. This means that the total outlay for WEGO trust funds equals the total 2013 outlay.

East Goshen Township 2014 Proposed Budget

Revenue Assumptions

- Conservative assumptions across the board
- Earned Income Tax up 1.2% on 2013 year-end projection
- Real Estate Tax down 0.3% due to \$7.6m in lower net assessments
- Real Estate Transfer Tax decline of 6.4% (up 3% on 2013 adopted budget)
- LST growth of 3.3%
 - Relocation of new business at 1700 Paoli offsets general downward trend
- Cable Franchise Tax growth of 1.2%
- Strong permit revenue due to Goshen Meadows



East Goshen Township 2014 Proposed Budget

Spending Requests by Department*



Emergency Services—\$4,029,145, up \$508,240 or 14.4% from 2013 year-end projection

• Police budget is based on WEGO Budget 2.3, with updated PPU's. Subject to change.

- \$452,953 in new (department-wide) Police operating costs for:
 - Hiring two new full-time patrol officers and one promotion to sergeant
 - 25% projected increase in WEGO health insurance & anticipated changes in family status
 - Adjustments for vacation, sick & comp leave budgets
 - \$104,125 increase in MMO due to actuarial changes to longevity and disability assumptions
 - \$8,400 increase in building expenses reflecting agreement to include building insurance costs in formula
 - \$10,000 increase in building expenses for replacement HVAC unit
- East Goshen's percentage of costs projected to increase from 54.56% to 56.08% (increases our costs by \$86,644)
- \$25,000 for West Goshen Integration study (25% of total anticipated study costs)
- \$34,489 in new capital costs for:
 - Upgrade of camera system
 - 10 desktop computers
 - Live Scan (a digital fingerprinting technology)
 - Commonwealth Photo Imaging Network (a digital imaging solution with facial recognition capabilities)
- Funding for East Goshen's share of WEGO's post-employment benefits stable at \$335,891, but this budget would allocate \$80,619 towards the police's post-employment medical trust and \$255,272 towards a new pension trust.

• Fire

- Inflationary increase (1.5%) in Fire Company contributions
- Workers Compensation for Volunteer Firefighters moved from Administration to Emergency Services category in 2014.
 - Volunteer workers comp up \$18,583 due to the state recognizing a larger service area for the Fire Company, offset by \$18,142 in additional reimbursement revenue from surrounding townships for their proportionate share of increase.

East Goshen Township 2014 Proposed Budget

Spending Requests by Department*



Public Works—\$1,548,491 up \$13,729 or 0.9% from 2013 year-end projection

- \$48,750 increase in materials & supplies for Glenbrook Lane (stormwater) slip line
- \$25,500 increase for equipment rental for road milling that requires increased curb reveal, offset by savings by renting milling machine instead of hiring contractor
- \$12,000 increase in stormwater management/MS4 permit expenses
- \$3,200 for new shop tools for diagnostic equipment
- \$6,185 increase for resurfacing (Ellis Lane, Wilson Drive & 5 streets in Indian Hills development)
- Funding for four new Public Works radios (+\$6,500) offset by elimination of one-time 2013 radio expenses (-\$9,134)
- Transfer to capital (\$189,844), reflects \$45,030 for new assets (brine system, vehicle diagnostic scanner, traffic camera and preseeded) and 144,814 for change in replacement value of existing assets.

Administration—\$1,293,533, down \$56,280 or -4.2% from 2013 year-end projection

- Capital transfer of \$111,934 includes \$50,000 for a new generator and \$61,934 for change in replacement value of existing assets.
- \$4,926 increase for newsletter postage (due to return to paper newsletter)
- \$6,350 increase for computer expenses for website redesign and server hosting and to upgrade operating system on 6 desktops, as Windows XP will not be supported in 2014
- \$11,000 in potential energy and maintenance savings as a result of Geothermal conversion in 2014 and energy efficient fixtures in 2013

East Goshen Township 2014 Proposed Budget

Spending Requests by Department*



Zoning/Code Enforcement—\$169,198, down \$28,072 or 14.2% from 2013 adopted budget

- Compared to the 2013 year-end projections, Zoning/Code Enforcement's request is up substantially. However, this is due to very high permit revenue and low actual expenses this year, rather than any new spending requests next year.
- \$225,000 in permit revenue as a result of Goshen Meadows
- \$37,500 for zoning consultants (\$25,000 for open space plan & \$12,500 for balance of comprehensive plan)

Parks & Recreation—\$440,839, down \$39,150 or -8.2% from 2013 year-end projection

- Capital transfer of \$35,081 includes \$15,000 to complete the amphitheater project and \$20,081 for change in replacement value of existing parks assets.
- \$26,000 budgeted for Community Day.
- \$8,500 budgeted for Farmers Market expenses (marketing)
- \$8,500 budgeted for amphitheater concerts
- \$10,000 budgeted in Parks Maintenance for Hershey Mill Dam Engineering

East Goshen Township 2014 Proposed Budget

ABC Budget Requests



Commerce Commission (Budgeted in Administration)

- \$6,835 (no change from 2013 adopted budget)
- Reflects costs of two business forums & “a tour of excellence”

Conservancy Board (Budgeted in Zoning/Code Enforcement)

- \$8,100 (a \$3,100 increase from the original 2013 adopted budget)
- Reflects costs of two plantings in 2014 (Supplee Valley & East Boot Road), plus increased spraying for invasive species in Applebrook (per National Lands Trust recommendation) and funding for a professional landscaper or arborist to assist with plantings

Historical Commission (Budgeted in Zoning/Code Enforcement)

- \$3,595 (a \$170 increase from the 2013 adopted budget)
- Requests an additional \$130 for review of historical houses & \$40 for membership with coalition of historical places

Deer Commission (Budgeted in Administration)

- \$3,100 (no change from 2013 adopted budget)

- No budget for Planning Commission, Pension Committee or Zoning Hearing Board
- Park & Recreation’s request is incorporated under the Park and Recreation departmental budget

East Goshen Township

General Fund Budget Summary (Core Functions)



Account Title	2013 Budget	2013 Y/E Projection (Sept)	2014 Proposed	\$ Variance 2013-2014	% Variance 2013-2014
EMERGENCY SERVICES EXPENSE	3,587,260	3,570,548	4,078,788	508,240	14.2%
PUBLIC WORKS EXPENSE	2,344,518	2,492,745	2,379,421	(113,324)	-4.5%
ADMINISTRATION EXPENSE	2,120,392	1,731,591	1,605,937	(125,654)	-7.3%
ZONING/PERMITS/CODES EXPENSE	473,095	422,848	456,098	33,250	7.9%
PARK AND RECREATION EXPENSE	785,482	587,816	557,311	(30,505)	-5.2%
TOTAL CORE FUNCTION EXPENSES	9,310,747	8,805,547	9,077,555	272,008	3.1%
EMERGENCY SERVICES REVENUE	51,643	49,643	49,643	0	0.0%
PUBLIC WORKS REVENUE	846,600	957,983	830,930	(127,053)	-13.3%
ADMINISTRATIVE REVENUES	309,797	381,778	312,404	(69,374)	-18.2%
ZONING/PERMITS/CODES REVENUE	275,825	323,880	286,900	(36,980)	-11.4%
PARK AND RECREATION REVENUE	114,183	107,827	116,472	8,645	8.0%
TOTAL CORE FUNCTION REVENUES	1,598,048	1,821,111	1,596,349	(1,699)	-0.1%
NET EMERGENCY SERVICES EXPENSE	3,535,617	3,520,905	4,029,145	508,240	14.4%
NET PUBLIC WORKS EXPENSE	1,497,918	1,534,762	1,548,491	13,729	0.9%
NET ADMINISTRATION EXPENSE	1,810,595	1,349,813	1,293,533	(56,280)	-4.2%
NET ZONING/PERMITS/CODES EXPENSE	197,270	98,968	169,198	70,230	71.0%
NET PARK AND RECREATION EXPENSE	671,299	479,989	440,839	(39,150)	-8.2%
CORE FUNCTION NET SUBTOTAL	7,712,699	6,984,436	7,481,206	496,770	7.1%

East Goshen Township

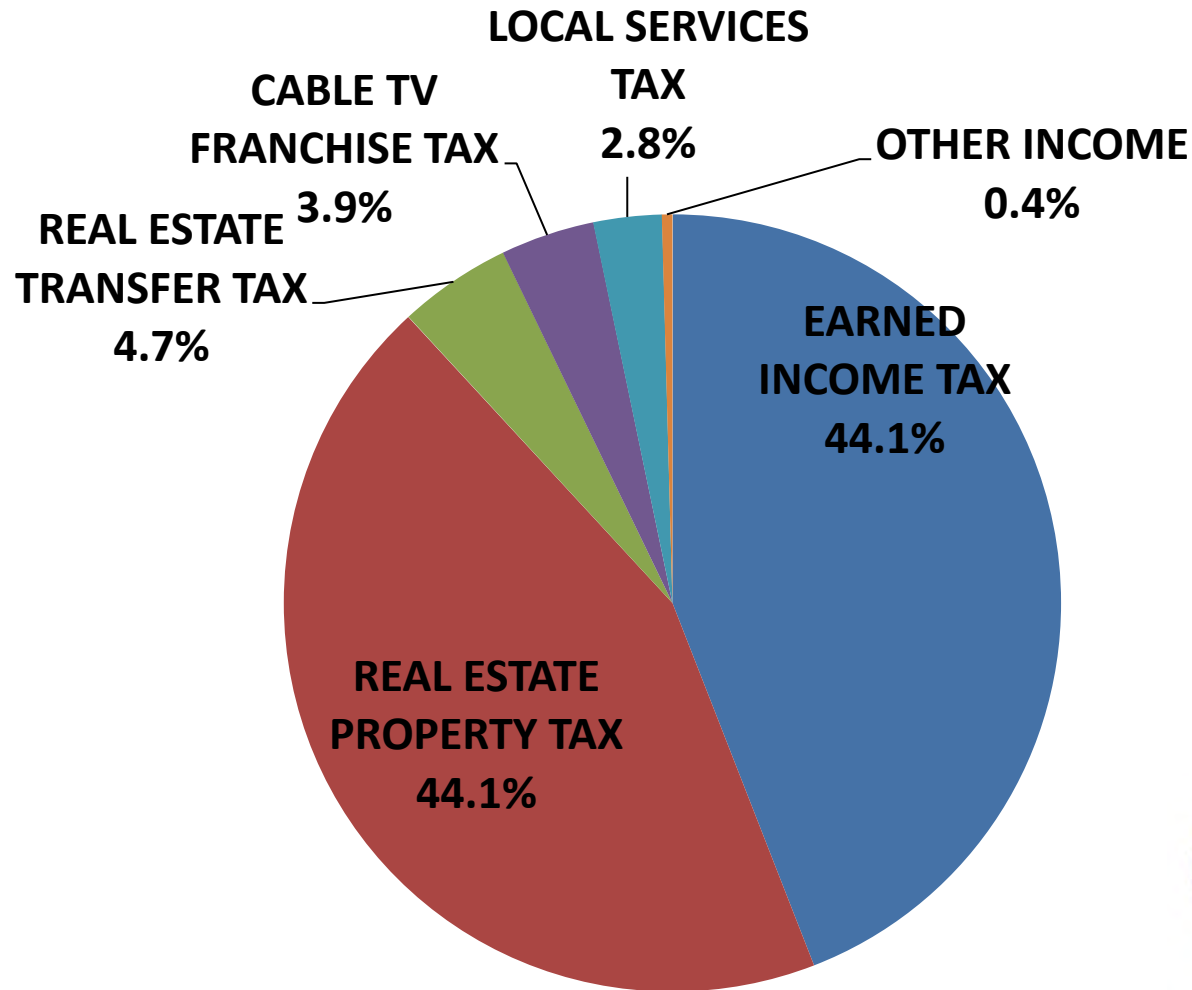
General Fund Budget Summary (Non-Core Functions)



Account Title	2013 Budget	2013 Y/E Projection (Sept)	2014 Proposed	\$ Variance 2013-2014	% Variance 2013-2014
CORE FUNCTION NET SUBTOTAL	7,712,699	6,984,436	7,481,206	496,770	7.1%
DEBT - PRINCIPAL	436,000	436,000	456,000	20,000	4.6%
DEBT - INTEREST	208,182	208,182	189,721	(18,461)	-8.9%
TOTAL DEBT	644,182	644,182	645,721	1,539	0.2%
TOTAL CORE FUNCTION NET	8,356,881	7,628,618	8,126,927	498,309	6.0%
NON-CORE FUNCTION REVENUE					
EARNED INCOME TAX	4,631,700	4,781,700	4,840,552	58,852	1.2%
REAL ESTATE PROPERTY TAX	2,001,978	1,989,659	1,983,243	(6,416)	-0.3%
REAL ESTATE TRANSFER TAX	500,000	550,000	515,000	(35,000)	-6.4%
CABLE TV FRANCHISE TAX	410,000	425,000	430,000	5,000	1.2%
LOCAL SERVICES TAX	315,000	300,000	310,000	10,000	3.3%
OTHER INCOME	48,132	47,432	48,132	700	1.5%
TOTAL NON CORE FUNCTION REVENUE	7,906,810	8,093,791	8,126,927	33,136	0.4%
NET RESULT	(450,071)	465,172	0	(465,172)	
Projected 12/31/13 Fund Balance			\$6,894,776		
Projected 12/31/14 Fund Balance			\$6,894,776		

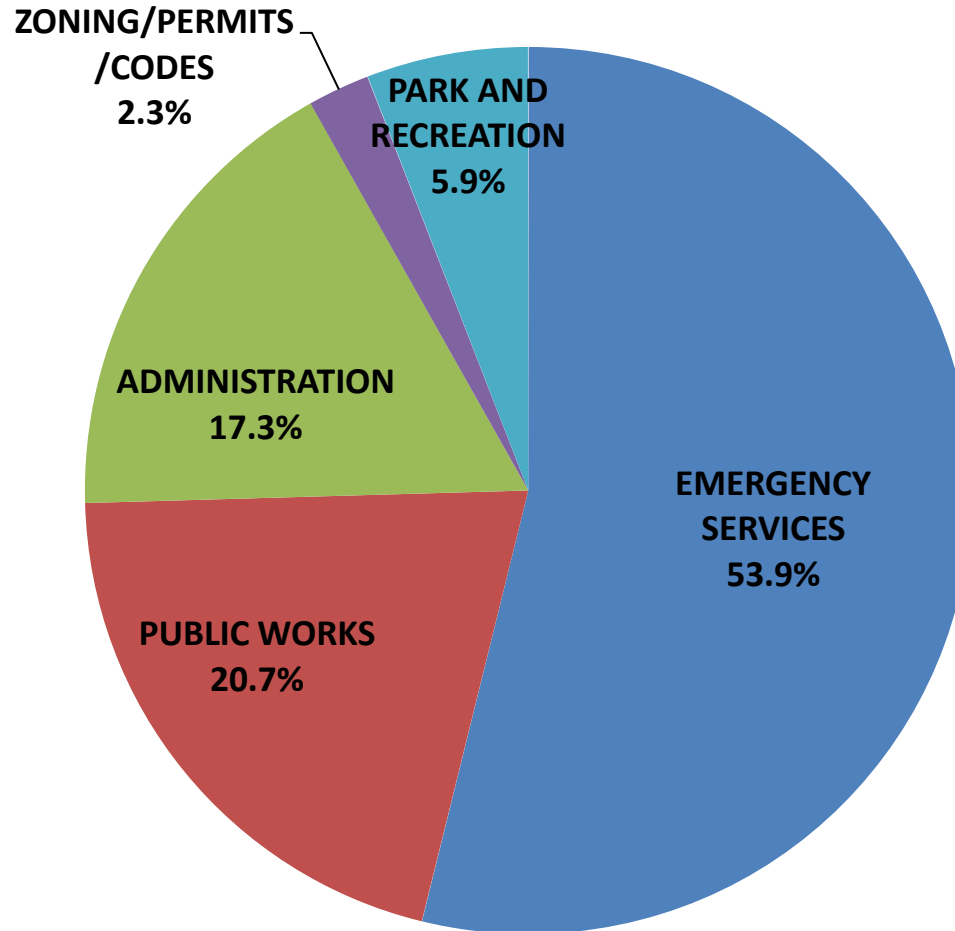
2014 Proposed Revenues

Where the money comes from...



2014 Proposed Expenses

Where the money goes....



Other Funds Proposed Budgets

- State Liquid Fuels Fund
- Sinking Fund (formerly Capital Reserve Fund)
- Transportation Fund
- Sewer Operating Fund
- Refuse Fund
- Municipal Authority
- Sewer Sinking Fund (formerly Sewer Capital Reserve Fund)



STATE LIQUID FUELS FUND

Pennsylvania municipalities receive state funding from the state gasoline tax for the maintenance and repair of streets, roads and bridges. The allocation is based on the number of miles of locally-maintained roads in a municipality and the municipality's population. Traditionally, East Goshen deposits these state funds into its State Liquid Fuel fund in late winter and then reimburses the general fund for eligible maintenance and repair expenses at the end of the year, so that the liquid fuels fund is "zeroed out" by December 31.

- The 2014 proposed budget is based on the estimated liquid fuels allocation that we received in early September.

	2013 Adopted	2013 Y/E Projection	2014 Proposed
Starting Fund Balance	61	61	61
Revenues	354,984	530,050	352,000
Expenses	354,984	530,050	352,000
Year-End Fund Balance	61	61	61



SINKING FUND

East Goshen Township pays for capital assets—generally defined as assets valued over \$5,000 and with a useful life of over 1 year—from the sinking fund (formerly known as the Capital Reserve Fund). Funds are transferred from the general fund annually based on the change in the “accumulated depreciation” of capital assets in a given year.

	2013 Adopted	2013 Y/E Projection	2014 Proposed
Starting Fund Balance	6,095,927	6,095,927	6,277,308
Revenues	444,206	444,206	354,859
Expenses	281,520	262,825	799,530
Year-End Fund Balance	6,258,613	6,277,308	5,832,637

A complete list of capital assets proposed to be purchased from the sinking fund in 2014 can be found in the 2014-2018 capital improvement program



TRANSPORTATION FUND

The Transportation Fund consists of developer contributions and transportation “impact fees” imposed pursuant to the Municipal Planning Code. This fund is dedicated to meeting future transportation needs within the Township, such as ensuring adequate transportation infrastructure to meet the demands of a growing community.

	2013 Adopted	2013 Y/E Projection	2014 Proposed
Starting Fund Balance	1,049,423	1,049,423	1,027,379
Revenues	28,564	4,756	25,967
Expenses	26,800	26,800	12,000
Year-End Fund Balance	1,051,187	1,027,379	1,041,346

- For 2014, impact fee revenue is anticipated from Goshen Meadows and developer contributions are expected from the Ashleybrook development.
- \$12,000 in expenses is proposed for two traffic light video systems at Rte 3 & Manley Road and Rte 3 & Westtown Way. These systems would replace aging traffic loops, which are losing effectiveness.



SEWER OPERATING FUND

The Sewer Operating Fund pays for the operation of the Township's sanitary sewer system and is funded by fees imposed on users of the sewer system. The sewer rate consists of a \$7.51/thousand gallon variable rate and a \$26.20/quarter fixed rate. Sewer rates are amended by the Board of Supervisors every year in April, based on winter water consumption and the revenue requirements of sewer operations.

	2013 Adopted	2013 Y/E Projection	2014 Proposed
Starting Fund Balance	576,005	576,005	589,636
Revenues	3,091,600	3,192,988	3,276,192
Expenses	3,091,600	3,179,357	3,276,192
Year-End Fund Balance	576,005	589,636	589,636

- The issuance of \$2.5 million in Municipal Authority debt for various sewer diversion projects throughout the Township in October 2013 corresponds with \$166,531 in new debt service costs.
- Anticipated rising sewer rates in Westtown & East Whiteland should add \$28,138 in expenses for sewer flows into those municipalities.
- \$17,737 is requested for surveillance equipment and lab equipment at Ridley Creek STP.
- Upwards adjustment of various line items, including Ridley Creek STP chemicals, contracted services & sludge to reflect 2013 expenditure trends. Overall, Ridley Creek expenses up 4.4% over 2013 projection (including new lab & surveillance equipment).
- Modest savings are anticipated in payments to West Goshen as a result of diverting flows from the Reserve to Ridley Creek, as well as associated utility costs.
- No operating transfers to the Municipal Authority are anticipated in 2014, saving \$126,606.



REFUSE FUND

The Refuse Fund pays for the collection and disposal of household solid waste and recycling and is funded by a user fee (currently \$69.88/quarter) on all single-family residences.

	2013 Adopted	2013 Y/E Projection	2014 Proposed
Starting Fund Balance	809,099	809,099	769,470
Revenues	987,081	999,694	988,195
Expenses	1,055,687	1,039,323	995,892
Year-End Fund Balance	740,493	769,470	761,773

- The new contract with Blosenski will reduce the cost of contracted services by \$65,171 in 2014
- This decrease is partially offset by a \$2/ton increase (+\$9,695) in the Chester County Solid Waste Authority tip fee



MUNICIPAL AUTHORITY

The Municipal Authority, which is a legally separate entity from the Township, is responsible for financing the construction, expansion and upgrade of the Township's sewage collection and treatment infrastructure.

	2013 Adopted	2013 Y/E Projection	2014 Proposed
Starting Fund Balance	61,884	61,884	1,677,433
Revenues	2,075,035	3,488,956	147,471
Expenses	1,932,935	1,873,407	193,528
Year-End Fund Balance	203,984	1,677,433	1,631,377

- \$75,000 is budgeted for engineering for the Reservoir Road pump station project
- \$35,525 is proposed for general engineering costs
- \$124,000 is anticipated in tapping fees from Goshen Meadows and \$21,444 from Colonial Lane.



SEWER SINKING FUND

The Sewer Sinking Fund (formerly the Sewer Capital Reserve Fund) functions like the Sinking Fund for non-sewer capital assets. It is funded at a level that the Township has sufficient reserves to cover the accumulated depreciation of sewer assets.

	2013 Adopted	2013 Y/E Projection	2014 Proposed
Starting Fund Balance	1,476,350	1,476,350	1,638,521
Revenues	1,384,970	1,052,100	173,000
Expenses	829,769	889,929	156,000
Year-End Fund Balance	2,031,551	1,638,521	1,655,521

A complete list of capital assets proposed to be purchased from the Sewer Sinking Fund in 2014 can be found in the 2014-2018 capital improvement program



EAST GOSHEN TOWNSHIP
2014 PROPOSED BUDGET
October 22, 2013

Account Title	2013 Budget	2013 Y/E Projection (Sept)	2014 Proposed	\$ Variance 2013-2014	% Variance 2013-2014
GENERAL FUND					
EMERGENCY SERVICES EXPENSE	3,587,260	3,570,548	4,078,788	508,240	14.2%
PUBLIC WORKS EXPENSE	2,344,518	2,492,745	2,379,421	(113,324)	-4.5%
ADMINISTRATION EXPENSE	2,120,392	1,731,591	1,605,937	(125,654)	-7.3%
ZONING/PERMITS/CODES EXPENSE	473,095	422,848	456,098	33,250	7.9%
PARK AND RECREATION EXPENSE	785,482	587,816	557,311	(30,505)	-5.2%
TOTAL CORE FUNCTION EXPENSES	9,310,747	8,805,547	9,077,555	272,008	3.1%
EMERGENCY SERVICES REVENUE	51,643	49,643	49,643	0	0.0%
PUBLIC WORKS REVENUE	846,600	957,983	830,930	(127,053)	-13.3%
ADMINISTRATIVE REVENUES	309,797	381,778	312,404	(69,374)	-18.2%
ZONING/PERMITS/CODES REVENUE	275,825	323,880	286,900	(36,980)	-11.4%
PARK AND RECREATION REVENUE	114,183	107,827	116,472	8,645	8.0%
TOTAL CORE FUNCTION REVENUES	1,598,048	1,821,111	1,596,349	(1,699)	-0.1%
NET EMERGENCY SERVICES EXPENSE	3,535,617	3,520,905	4,029,145	508,240	14.4%
NET PUBLIC WORKS EXPENSE	1,497,918	1,534,762	1,548,491	13,729	0.9%
NET ADMINISTRATION EXPENSE	1,810,595	1,349,813	1,293,533	(56,280)	-4.2%
NET ZONING/PERMITS/CODES EXPENSE	197,270	98,968	169,198	70,230	71.0%
NET PARK AND RECREATION EXPENSE	671,299	479,989	440,839	(39,150)	-8.2%
CORE FUNCTION NET SUBTOTAL	7,712,699	6,984,436	7,481,206	496,770	7.1%
DEBT - PRINCIPAL	436,000	436,000	456,000	20,000	4.6%
DEBT - INTEREST	208,182	208,182	189,721	(18,461)	-8.9%
TOTAL DEBT	644,182	644,182	645,721	1,539	0.2%
TOTAL CORE FUNCTION NET	8,356,881	7,628,618	8,126,927	498,309	6.0%
NON-CORE FUNCTION REVENUE					
EARNED INCOME TAX	4,631,700	4,781,700	4,840,552	58,852	1.2%
REAL ESTATE PROPERTY TAX	2,001,978	1,989,659	1,983,243	(6,416)	-0.3%
REAL ESTATE TRANSFER TAX	500,000	550,000	515,000	(35,000)	-6.4%
CABLE TV FRANCHISE TAX	410,000	425,000	430,000	5,000	1.2%
LOCAL SERVICES TAX	315,000	300,000	310,000	10,000	3.3%
OTHER INCOME	48,132	47,432	48,132	700	1.5%
TOTAL NON CORE FUNCTION REVENUE	7,906,810	8,093,791	8,126,927	33,136	0.4%
NET RESULT	(450,071)	465,172	0	(465,172)	

EAST GOSHEN TOWNSHIP-2014 PROPOSED GENERAL FUND BUDGET

CPI assumption 1.50%

BEGINNING FUND BALANCE	\$6,429,604	\$6,429,604	\$6,894,776
-------------------------------	--------------------	--------------------	--------------------

Account Title	Acct #	2013 Annual	2013 YE Projection (Q3)	2014 Proposed	\$ Variance	% Variance
EMERGENCY SERVICES						
<u>POLICE</u>						
EXPENSES						
POLICE ARBITRATION AND LEGAL FEES	01410 3140	-				
POST RETIREMENT HEALTH BENEFITS	01410 3150	335,891	335,891	80,619	(255,272)	-76.0%
POLICE GEN.EXPENSE	01410 5300	2,769,721	2,755,159	3,196,700	441,541	16.0%
REGIONAL POLICE BLDG INTEREST	01410 5310	20,175	20,175	19,493	(682)	-3.4%
REGIONAL POLICE BLDG PRINCIPAL	01410 5320	105,000	105,000	110,000	5,000	4.8%
CAPITAL CONTRIBUTION - POLICE BLDG	01410 5330	7,250	7,250	7,500	250	3.4%
CAPITAL CONTRIBUTION - OTHER POLICE	01410 5340			34,489	34,489	
INTEGRATION STUDY	01410 5350			25,000	25,000	
CONTRIBUTION TO WEGO PENSION TRUST	01410 5360			255,272	255,272	
SUBTOTAL		3,238,037	3,223,475	3,729,073	505,598	15.7%
REVENUE						
CREDIT ISSUED FROM POLICE	01331 0900	-				
DISTRICT COURT FINES	01331 1000	28,153	28,153	28,153	-	0.0%
VEHICLE CODE VIOLATIONS,STATE FINES	01331 1100	14,323	12,323	12,323	-	0.0%
EAST GOSHEN TWP FINES	01331 1200	9,167	9,167	9,167	-	0.0%
WKMEN'S COMP.-OUT OF AREA				33,254	33,254	
SUBTOTAL		51,643	49,643	49,643	-	0.0%

<u>FIRE</u>						
FIRE MARSHAL - EXPENSES	01411 3000	4,900	2,500	1,100	(1,400)	-56.0%
HYDRANT & WATER SERVICE	01411 3630	71,750	71,750	71,750	-	0.0%
CONTRIB. TO VOL. FIRE CO.	01411 5000	269,473	269,473	273,515	4,042	1.5%
VOLUNTEER FIREFIGHTER WORKERS COMP	01411 6000	-	-	45,247	45,247	
SUBTOTAL		346,123	343,723	346,365	2,642	0.8%

<u>SPCA</u>						
EXPENSES						
CONTRIBUTIONS TO S.P.C.A.	01410 5400	3,100	3,350	3,350	-	0.0%
SUBTOTAL		3,100	3,350	3,350	-	0.0%

ADMINISTRATION

EXPENSES						
<u>SALARIES</u>						
SALARIES - SUPERVISORS	01400 1100	20,625	20,387	20,625	238	1.2%
SALARIES - MANAGEMENT	01400 1120	139,218	139,218	142,426	3,208	2.3%
SALARIES - FINANCE	01400 1140	222,899	221,045	240,421	19,376	8.8%
SALARIES - ADMINISTRATION	01400 1210	96,686	102,686	104,556	1,870	1.8%
					-	
SUBTOTAL		479,428	483,336	508,028	24,692	5.1%

<u>BENEFITS (ALL)</u>						
HEALTH/LIFE/DISABILITY INS - OFFICE	01486 1500	89,536	85,536	99,160	13,624	15.9%
ER PAYROLL TAXES - OFFICE	01487 1630	42,240	52,440	54,461	2,021	3.9%
MISC. EMPLOYEE BENEFITS	01487 1500	6,150	5,500	6,150	650	11.8%

TRAINING & SEMINARS-EMPLY	01487 4600	10,000	9,000	10,000	1,000	11.1%
SUBTOTAL		147,926	152,476	169,771	17,295	11.3%
<u>INSURANCE & PENSION</u>						
INSURANCE - BONDING	01401 3500	7,122	7,902	7,902	-	0.0%
PENSION - DB NON UNIFORM	01483 5310	-	-	-	-	
PENSION - DC NON-UNIFORM	01483 5315	85,624	96,300	80,700	(15,600)	-16.2%
INSURANCE COVERAGE -PREM.	01486 3500	185,959	213,422	149,327	(64,095)	-30.0%
SUBTOTAL		278,705	317,624	237,929	(79,695)	-25.1%
<u>DEER MANAGEMENT PROGRAM</u>						
DEER MANAGEMENT EXPENSE	01401 3025	50	-	50	50	
DEER MANAGEMENT - FIELD SUPPORT	01401 3026	1,500	1,450	1,500	50	3.4%
DEER MNGT - ADMINISTRATIVE SUPPORT	01401 3029	1,500	1,500	1,500	-	0.0%
DEER MNGT - LEGAL	01401 3030	-	-	-	-	
DEER MANAGEMENT - ADVERTISING	01401 3031	-	-	-	-	
DEER MANAGEMENT - SUPPLIES	01401 3032	50	150	50	(100)	
DEER MNGT - GENERAL	01401 3033	-	-	-	-	
SUBTOTAL		3,100	3,100	3,100	-	0.0%
<u>OFFICE EXPENSES</u>						
MATERIALS & SUPPLIES	01401 2100	20,000	17,500	20,300	2,800	16.0%
STATIONERY	01401 2110	2,244	2,244	2,244	-	0.0%
MINOR EQUIP. PURCH. & REP.	01401 2600	1,547	1,000	1,570	570	57.0%
CONSULTING SERVICES	01401 3120	35,000	37,000	37,555	555	1.5%
CONSULTING - PERSONNEL	01401 3130	-	-	-	-	
COMMUNICATION EXPENSE	01401 3210	27,500	25,500	27,913	2,413	9.5%
POSTAGE	01401 3250	12,423	9,000	9,500	500	5.6%
ADVERTISING - PRINTING	01401 3400	12,608	11,000	12,608	1,608	14.6%

NEWSLETTERS	01401 3420	2,563	4,674	9,600	4,926	105.4%
MAINTENANCE & REPAIRS	01401 3740	5,330	2,000	5,410	3,410	170.5%
RENTAL OF EQUIP. -OFFICE	01401 3840	13,424	10,924	12,000	1,076	9.8%
COMPUTER EXPENSE	01407 2130	5,000	5,000	11,350	6,350	127.0%
SUBTOTAL		137,639	125,842	150,050	24,208	19.2%
<u>COMMERCE COMMISSION</u>						
COMMERCE COMMISSION - WAGES	01401 3090	1,000	500	1,000	500	100.0%
COMMERCE COMMISSION - SUPPLIES	01401 3094	200	200	200	(0)	0.0%
COMMERCE COMMISSION - GENERAL	01401 3098	5,635	4,000	5,635	1,635	40.9%
SUBTOTAL		6,835	4,700	6,835	2,135	45.4%
<u>WIRELESS REVENUE</u>						
WIRELESS REVENUE	01380 1000	48,148	48,148	48,148	-	0.0%
WIRELESS TOWER REIMBURSEMENT	01380 1001	-	5,877	5,113	(764)	-13.0%
SUBTOTAL		48,148	54,025	53,261	(764)	-1.4%
<u>OTHER</u>						
GENERAL EXPENSE	01401 3000	7,000	12,000	11,000	(1,000)	-8.3%
NEIGHBORHOOD UNIVERSITY	01401 3010	-	-	-	-	#DIV/0!
WC AREA COUNCIL OF GOVERNMENTS	01401 3050	-	-	-	-	
FRIENDS OF EAST GOSHEN	01401 3060	-	58	-	(58)	-100.0%
PSATS EXPENSE	01401 3070	6,100	8,466	9,135	669	7.9%
CCATO EXPENSES	01401 3080	1,200	1,200	1,218	18	1.5%
AUTO ALLOWANCE	01401 3300	564	564	572	8	1.4%
ABC APPRECIATION EVENT	01401 3410	10,000	10,000	10,150	150	1.5%
CHILI COOK OFF	01401 3415	1,000	1,000	1,000	-	
CAP REPLACEMENT - OFFICE EQUIP	01401 7400	24,640	24,640	7,427	(17,213)	-69.9%
AUDITING EXPENSE	01402 3110	27,027	26,690	27,090	400	1.5%
LEGAL - ADMIN	01404 3140	26,266	15,000	15,225	225	1.5%

R.E.TAX COLLECT-COMMISSION/SALARIES	01403 1140	5,200	5,200	1	(5,199)	-100.0%
FINANCE DEPT - TAX PROCESSING	01403 1141	8,000	8,000	8,000	-	0.0%
CC TAX COLLECTION COMMITTEE	01403 2000	1,524	1,524	1,258	(266)	-17.5%
R.E. TAX COLLECT - MISC EXPENSE	01403 2200	4,130	6,005	5,000	(1,005)	-16.7%
EIT COMMISSION	01403 3100	66,961	74,502	65,844	(8,658)	-11.6%
EIT - POSTAGE CHARGED BY KEYSTONE	01403 3105	2,518	2,000	2,556	556	27.8%
LST - POSTAGE CHARGED BY KEYSTONE	01403 3107	107	20	109	89	445.0%
LOCAL SERVICES TAX COMMISSION	01403 3110	4,500	4,011	4,253	242	6.0%
R.E. TAX COLLECT - REFUNDS	01403 5100	-	1	-	(1)	
ENGINEERING SERVICES	01408 3130	31,000	18,000	31,500	13,500	75.0%
CONTRIB. TO HEALTH SERV.	01421 5200	6,000	6,000	6,000	-	0.0%
CONTRIB.-MALVERN LIBRARY	01456 5000	18,000	18,000	18,000	-	0.0%
SUBTOTAL		251,737	242,881	225,338	(17,543)	-7.2%
<u>MAINTENANCE & REPAIRS</u>						
TWP. BLDG. - MATERIALS & SUPPLIES	01409 2400	1,538	500	1,538	1,038	207.6%
TWP. BLDG. - MINOR EQUIPEMENT	01409 2600	1,025	200	1,025	825	412.5%
TWP. BLDG. - FUEL, LIGHT, WATER	01409 3600	50,850	43,000	39,000	(4,000)	-9.3%
PW BLDG - FUEL,LIGHT,SEWER & WATER	01409 3605	16,433	15,000	16,433	1,433	9.6%
TWP. BLDG. - MAINT & REPAIRS	01409 3740	63,464	82,000	80,000	(2,000)	-2.4%
PW BUILDING - MAINT REPAIRS	01409 3745	13,500	10,000	13,703	3,703	37.0%
WIRELESS TOWER TAX PAYMENTS	01409 4300	-	5,877	5,113	(764)	-13.0%
CAP REPLACEMENT - TWP BLDG	01409 7400	614,715	61,965	54,507	(7,458)	-12.0%
CAP PURCHASE - TWP BLDG	01409 7450	20,000	29,000	50,000	21,000	72.4%
GEOHERMAL	01409 7500	-	35,200	-	(35,200)	-100.0%
BLACKSMITH ROOF	01409 7501	-	15,000	-	(15,000)	-100.0%
ENERGY EFFICIENT LIGHT FIXTURES	01409 7502	-	17,889	-	(17,889)	-100.0%
TWP PARKING LOT	01409 7503	-	-	-	-	0.0%
SUBTOTAL		781,525	315,631	261,319	(54,312)	-17.2%
ENGINEER.& MISC.RECHARGES	01408 3131	35,000	86,000	50,000	(36,000)	-41.9%

SUBTOTAL		35,000	86,000	50,000	(36,000)	-41.9%
----------	--	--------	--------	--------	----------	--------

REVENUE

PENSION AID STATE - DB	01355 0500	-				
PENSION AID - STATE DC	01355 0510	80,000	96,300	80,700	(15,600)	-16.2%
FEES FOR ENG. RECHARGES	01361 3200	35,000	86,000	50,000	(36,000)	-41.9%
WKMEN'S COMP.-OUT OF AREA	01380 0110	15,136	15,112	-	(15,112)	-100.0%
NEWSLETTER SUBSCRIPTIONS	01380 0112	500	72	-	(72)	-100.0%
INSURANCE CLAIMS AND DIVIDENDS	01380 0120	29,349	28,710	25,000	(3,710)	-12.9%
FRIENDS OF EAST GOSHEN	01380 0128	-			-	

SUBTOTAL		159,985	226,194	155,700	(70,494)	-31.2%
----------	--	---------	---------	---------	----------	--------

DISTRICT COURT

EXPENSES

DISTRICT COURT EXPENSES	01409 3840	14,930	15,000	10,000	(5,000)	-33.3%
-------------------------	------------	--------	--------	--------	---------	--------

SUBTOTAL		14,930	15,000	10,000	(5,000)	-33.3%
----------	--	--------	--------	--------	---------	--------

REVENUE

RENT REVENUE - DISTRICT COURT	01342 3000	101,664	101,559	103,443	1,884	1.9%
-------------------------------	------------	---------	---------	---------	-------	------

SUBTOTAL		101,664	101,559	103,443	1,884	1.9%
----------	--	---------	---------	---------	-------	------

ZONING/PERMITS/CODE ENFORCEMENT

EXPENSES

SALARIES - BUILDING INSPECTOR	01413 1400	178,329	165,000	178,024	13,024	7.9%
HEALTH/LIFE/DISABILITY INS - PERMIT	01486 1515	36,847	22,693	23,468	775	3.4%
ER PAYROLL TAXES - PERMITS	01487 1645	15,241	14,900	15,424	524	3.5%

MINOR EQUIP.PURCH. & REP.	01413 2600	1,500	1,000	1,500	500	50.0%
GENERAL EXPENSE	01413 3000	2,500	1,800	2,500	700	38.9%
ENGINEERING SERVICES	01413 3130	10,000	7,500	10,000	2,500	33.3%
LEGAL - TWP CODE	01413 3140	15,000	10,000	15,000	5,000	50.0%
UNIFORM CONSTRUCTION CODE FEES	01413 3720	2,000	2,000	2,000	-	0.0%
SUBTOTAL		261,417	224,893	247,916	23,023	10.2%

REVENUE

BUILDING PERMITS	01362 4100	180,000	250,000	225,000	(25,000)	-10.0%
REOCCUPANCY PERMIT FEES-APT RENTALS	01362 4500	24,000	27,000	24,000	(3,000)	-11.1%
REOCCUPANCY PERMIT FEES-RESALES	01362 4510	14,000	17,000	14,000	(3,000)	-17.6%
RENTAL INSPECTION - COMMERCIAL	01362 4515	750	600	750	150	25.0%
ALARM ORDINANCE FEES	01362 4520	20,000	20,000	15,000	(5,000)	-25.0%
WORKING WITHOUT A PERMIT FEE	01362 4530	-	-	-	-	
CONTRACTOR LICENSING PER.	01362 4600	1,200	1,600	1,200	(400)	-25.0%
WIRELESS ANNUAL REGISTRATION FEE	01362 4700	250	775	250	(525)	-67.7%
STORMWATER MNGT INSPECTION FEE	01362 4800	500	1,695	500	(1,195)	-70.5%
UCC TRAINING FEE (DCED)	01362 5000	2,000	2,000	2,000	-	0.0%
MISCELLANEOUS CODES REVENUE	01362 6000	-	-	-	-	
SUBTOTAL		242,700	320,670	282,700	(37,970)	-11.8%

ZONING/CODE ENFORCEMENT

EXPENSES

WAGES & SALARIES	01414 1400	79,788	82,975	82,721	(254)	-0.3%
COMP PLAN WAGES	01414 1401	-	-	1,000	1,000	
HEALTH/LIFE/DISABILITY INS - CODES	01486 1510	20,949	22,525	25,706	3,181	14.1%
ER PAYROLL TAXES - CODES	01487 1640	6,716	7,250	7,060	(190)	-2.6%
CODE BOOKS/OTHER	01414 3000	10,000	3,800	7,500	3,700	97.4%
ZONING CONSULTANTS	01414 3050	47,500	47,500	37,500	(10,000)	-21.1%
COURT REPORTERS	01414 3100	5,000	800	5,000	4,200	525.0%

ZONING IT CONSULTANTS	01414 5001		6,340			
SUBTOTAL		169,953	171,190	166,487	(4,703)	-2.7%
<u>LEGAL</u>						
LEGAL - CODES	01414 3110	10,000	7,500	10,000	2,500	33.3%
LEGAL - PLANNING COMMISSION	01414 3140	3,000	740	2,000	1,260	170.3%
LEGAL - ZONING HEARING BOARD	01414 3141	10,000	6,000	10,000	4,000	66.7%
LEGAL - CONDITIONAL USE	01414 3142	6,500	1,000	6,500	5,500	550.0%
LEGAL - SUBDIVISION & LAND DEVELOP	01414 3143	1,500	800	1,500	700	87.5%
SUBTOTAL		31,000	16,040	30,000	13,960	87.0%
<u>CONSERVANCY BOARD</u>						
WAGES - CONSERVANCY	01461 1400	500	500	500	-	0.0%
MATERIALS & SUPPLIES	01461 2480	1,000	1,000	1,000	-	0.0%
GENERAL EXPENSE	01461 2482	-	-	-	-	
PROFESSIONAL SERVICES	01461 3100	500	500	1,000	500	100.0%
LANDSCAPING	01461 3720	5,300	5,300	5,600	300	5.7%
SUBTOTAL		7,300	7,300	8,100	800	11.0%
<u>HISTORICAL COMMISSION</u>						
WAGES - HISTORICAL	01462 1400	900	900	900	-	0.0%
MATERIALS & SUPPLIES	01462 2490	800	800	800	-	0.0%
GENERAL EXPENSE	01462 2492	250	250	380	130	52.0%
MINOR EQUIP. PURCHASE	01462 2600	100	100	100	-	0.0%
MEMBERSHIPS/SUBS	01462 3000	225	225	265	40	17.8%
PROFESSIONAL SERVICES	01462 3100	500	500	500	-	0.0%
EVENTS	01462 5000	650	650	650	-	0.0%
CONTRIBUTIONS	01462 5200	-	-	-	-	

SUBTOTAL		3,425	3,425	3,595	170	5.0%
----------	--	-------	-------	-------	-----	------

REVENUE

FEES ZON.SUBDIV.LAND DEV.	01361 3000	500	1,350	500	(850)	-63.0%
TREE GRANT REVENUE	01361 3100	-			-	
VISION PARTNERSHIP PROGRAM	01361 3110	28,500		-	-	
HEARINGS-CONDITIONAL USE	01361 3400	2,025	450	1,800	1,350	300.0%
ZONING HEARING BOARD - FEES	01361 3410	2,000	1,350	1,800	450	33.3%
DONATIONS - HISTORICAL COMMISSION	01361 3420	-			-	
SALE-MAPS & PUBLICATIONS	01361 5000	100	60	100	40	
CONTRIBUTION - PLANK HOUSE	01354 0110	-			-	

SUBTOTAL		33,125	3,210	4,200	990	30.8%
----------	--	--------	-------	-------	-----	-------

PUBLIC WORKS

SANITATION

EXPENSES

SEWER WAGES	01429 1400	128,368	112,377	133,509	21,132	18.8%
SALARIES - ADMIN/FINANCE STAFF	01429 1500	-			-	
HEALTH/LIFE/DISAB - PW SANITATION	01486 1521	16,434	14,646	20,465	5,819	39.7%
ER TAXES - PW SEWER	01487 1651	11,268	7,719	10,288	2,569	33.3%
STORMWATER MGMT.EXPENSE MS4	01436 3000	10,000	8,000	20,000	12,000	150.0%
GENERAL EXPENSE	01429 3000	50	50	50	-	0.0%
SPRAY IRRIG-BOND PRINCIPAL	01471 7320	16,000	16,000	17,000	1,000	6.3%
SPRAY IRRIG.-BOND INTEREST	01472 7320	6,920	6,920	6,226	(694)	-10.0%

SUBTOTAL		189,040	165,712	207,538	41,826	25.2%
----------	--	---------	---------	---------	--------	-------

REVENUE

SPRAY IRRIGATION LOAN REV.	01387 1000	24,758	24,758	24,758	-	0.0%
----------------------------	------------	--------	--------	--------	---	------

ON-LOT MANAGEMENT FEES	01380 0150	2,500	2,800	500	(2,300)	-82.1%
SEWER INSPECTION FEES	01380 0160	300	360	240	(120)	-33.3%
TRANSF. FROM SEWER OPER.	01392 0500	350,596	277,302	346,945	69,643	25.1%
TRANSF. FROM MUNIC. AUTH.	01392 0700	32,998	43,887	32,768	(11,119)	-25.3%
SUBTOTAL		411,152	349,107	405,211	56,104	16.1%

REFUSE & RECYCLING

EXPENSES

SALARIES - ADMIN & FINANCE STAFF	01427 1400	-	-	-	-	
SUBTOTAL		-	-	-	-	

REVENUE

TRANSFER FROM REFUSE	01392 0600	78,877	71,000	72,411	1,411	2.0%
SUBTOTAL		78,877	71,000	72,411	1,411	2.0%

ROADS

EXPENSES

VEHICLE OPERATION - FUEL	01430 2320	63,500	61,500	63,500	2,000	3.3%
MAINTENANCE AND REPAIRS - FUEL TANK	01430 2325	-	-	-	-	
VEHICLE MAINT AND REPAIR	01430 2330	75,000	75,000	78,500	3,500	4.7%
MINOR EQUIP. PURCHASE	01430 2600	15,000	15,000	17,000	2,000	13.3%
PUBLIC WORKS COMMUNICATIONS	01430 7000	6,500	9,134	6,500	(2,634)	-28.8%
CAP REPLACEMENT - HWY EQUIP	01430 7400	324,820	324,820	144,814	(180,006)	-55.4%
CAP PURCHASE - HWY EQUIP	01430 7450			45,030	45,030	
MATERIALS & SUPPLIES - SIGNS	01433 2450	13,000	25,000	13,000	(12,000)	-48.0%
UTILITIES - TRAFFIC LIGHTS	01433 2470	11,000	11,000	11,165	165	1.5%
MAINT. REPAIRS.TRAFF.SIG.	01433 2500	58,000	58,000	58,000	-	0.0%

STREET LIGHTING	01434 3610	11,500	11,500	11,500	-	0.0%
GENERAL EXPENSE - SHOP	01437 2460	15,000	17,000	15,000	(2,000)	-11.8%
SHOP - TOOLS	01437 2600	2,800	2,800	6,000	3,200	114.3%
HWY - SALARIES & WAGES	01438 1400	469,069	449,069	483,968	34,899	7.8%
SALARIES - ADMIN/FINANCE STAFF	01438 1500	-	21,550	26,132	4,582	21.3%
LEGAL - PUBLIC WORKS	01438 1510	6,800	2,000	2,000	-	0.0%
HEALTH/LIFE/DISAB INS - PUBLIC WORK	01486 1520	-	-	-	-	-
HEALTH/LIFE/DISAB INS - PW ROADS	01486 1524	60,051	60,051	74,184	14,133	23.5%
ER TAXES - PW ROADS	01487 1654	41,175	37,175	37,293	118	0.3%
ER PAYROLL TAXES - PW	01487 1650	-	-	-	-	-
MATERIALS & SUPPLIES-HIGHWAYS	01438 2450	131,250	131,250	180,000	48,750	37.1%
MATER. & SUPPLY-RESURFAC.	01438 2455	475,565	475,565	481,750	6,185	1.3%
TREE REMOVAL	01438 2460	25,000	33,000	25,000	(8,000)	-24.2%
STORM DAMAGE	01438 2465	-	-	-	-	-
STORM DAMAGE - LABOR	01438 2470	-	-	-	-	-
EQUIPMENT RENTAL	01438 3840	21,750	30,000	23,500	(6,500)	-21.7%
EQUIP. RENTAL -RESURFAC.	01438 3845	147,000	147,000	172,500	25,500	17.3%
UNIFORMS	01487 1910	5,700	9,000	6,000	(3,000)	-33.3%
DRUG & ALCOHOL TESTING	01487 1550	800	1,200	1,250	50	4.2%
TRANSFER TO STATE LIQUID FUEL FUND	01492 0200	-	165,919	-	(165,919)	-100.0%
SUBTOTAL		1,980,280	2,173,532	1,983,586	(189,946)	-8.7%
REVENUE						
STREET ENCROACH. PERMITS	01322 8000	1,280	1,280	1,000	(280)	-21.9%
STORM DAMAGE - REVENUE	01322 8200	-	-	-	-	-
INSURANCE PROCEEDS - PUBLIC WORKS	01322 8300	-	6,204	-	(6,204)	-100.0%
PENN DOT RECHARGE GRASS CUTTING	01322 9000	307	343	307	(36)	-10.5%
TRFR FR LIQ FUELS TRAF SIG M&R	01392 0203	53,784	53,784	53,332	(452)	-0.8%
TRFR FR LIQ FUELS STREET LIGHTING	01392 0204	8,800	8,800	8,726	(74)	-0.8%
TRFR FR LIQ FUELS ROAD MATERIALS	01392 0205	70,600	70,600	70,007	(593)	-0.8%
TRFR FR LIQ FUELS RESURFACING MAT'L	01392 0206	168,000	343,065	166,588	(176,477)	-51.4%
TRFR FR LIQ FUELS - EQUIP RENTAL	01392 0207	19,800	19,800	19,634	(166)	-0.8%

SUBTOTAL		322,571	503,876	319,594	(184,282)	-36.6%
----------	--	---------	---------	---------	-----------	--------

SNOW

EXPENSES

SNOW - WAGES & SALARIES	01432 1400	54,092	29,500	58,410	28,910	98.0%
HEALTH/LIFE/DISAB - PW SNOW	01486 1523	6,925	5,000	8,953	3,953	79.1%
ER TAXES - PW SNOW	01487 1653	4,748	3,000	4,501	1,501	50.0%
FUEL PURCHASES - SNOW	01432 2320	-	-		-	
SNOW - MATERIALS & SUPPLIES	01432 2460	58,000	70,000	73,000	3,000	4.3%
SNOW - MAINTENANCE & REPAIRS	01432 2500	25,000	17,000	20,000	3,000	17.6%
SNOW - EQUIPMENT RENTAL	01432 3840	10,000	14,000	7,000	(7,000)	-50.0%

SUBTOTAL		158,765	138,500	171,864	33,364	24.1%
----------	--	---------	---------	---------	--------	-------

REVENUE

MISC. REVENUE - SNOW	01332 8300	-			-	
TRFR FR LIQ FUELD - SNOW MATERIALS	01392 0201	27,200	27,200	26,971	(229)	-0.8%
TRFR FR LIQ FUELS SNOW EQUIP RENTAL	01392 0202	6,800	6,800	6,743	(57)	-0.8%

SUBTOTAL		34,000	34,000	33,714	(286)	-0.8%
----------	--	--------	--------	--------	-------	-------

PARK AND RECREATION

PARTICIPANT RECREATION

EXPENSES

P&R DIRECTORS WAGES	01452 1200	74,104	75,000	79,165	4,165	5.6%
PARK & REC WAGES	01452 1400	-			-	
SUMMER PROGRAM SALARIES	01452 1410	20,000	19,470	21,000	1,530	7.9%
PUBLIC WORKS SUPPORT EGG HUNT	01452 1440	-	202	250	48	24.0%
PUBLIC WORKS SUPPORT COMM. DAY	01452 1450	3,757	1,506	2,000	494	32.8%

PUBLIC WORKS SUPPORT PUMPKIN FEST	01452 1455	1,185	1,185	1,221	36	3.0%
HEALTH/LIFE/DISAB INSUR - PARK/REC	01486 1530	17,227	21,273	21,425	152	0.7%
ER PAYROLL TAXES - PARK/REC	01487 1670	9,052	9,052	10,752	1,700	18.8%
SUMMER PROGRAM SUPPLIES	01452 2000	3,156	4,343	4,408	65	1.5%
SUMMER PROGRAM FIELD TRIPS	01452 2010	5,191	5,566	5,650	84	1.5%
SUMMER PROGRAM - ENTERTAINMENT	01452 2020	-	-	-	-	
PRESCHOOLERS ENTERTAINMENT	01452 2030	1,333	904	918	14	1.5%
MINOR EQUIP. PURCHASE	01452 2600	-	90	91	1	
GENERAL EXPENSE	01452 3000	2,624	1,600	1,624	24	1.5%
TRIPS	01452 3020	5,125	2,825	5,125	2,300	81.4%
FRIENDS OF E.GOSHEN - GEN.EXPENSE	01452 3030	-	1,412	500	(912)	-64.6%
PUMPKIN FESTIVAL	01452 3040	3,588	3,588	3,642	54	1.5%
EGG HUNT	01452 3050	1,628	1,527	1,550	23	1.5%
COMMUNITY DAY	01452 3204	22,000	22,630	26,000	3,370	14.9%
FARMERS MARKET EXPENSE	01452 3210	5,000	9,000	8,500	(500)	-5.6%
VOLLEYBALL NIGHT	01452 3301	164	-	-	-	
AEROBICS-SPR/FALL/WTR	01452 3502	2,563	2,700	2,741	41	1.5%
SOCCER CLINIC	01452 3503	513	-	-	-	
GOLF DAY - APPLEBROOK	01452 3505	13,325	13,650	13,325	(325)	-2.4%
LECTURE SERIES	01452 3506	-	-	-	-	
LEARN TO SKATE	01452 3507	1,205	1,176	1,194	18	1.5%
MISCELLANEOUS EVENTS	01452 3601	513	500	508	8	1.6%
TEEN DRIVING	01452 3602	-	-	-	-	
COMPUTER CLASSES	01452 3606	-	43	-	(43)	-100.0%
GOLF CLINICS	01452 3607	1,025	-	-	-	
MATURE DRIVER	01452 3608	292	-	-	-	#DIV/0!
TENNIS TAGS	01452 3702	1,623	1,200	1,218	18	1.5%
DANCING	01452 3705	-	3,212	3,260	48	1.5%
FISHING	01452 3707	125	-	-	-	#DIV/0!
ZUMBA	01452 3710	4,510	4,600	4,669	69	1.5%
PILATES	01452 3711	2,503	2,200	2,233	33	1.5%
OLDER ADULT EXCERCISE	01452 3715	2,407	-	-	-	#DIV/0!
REFUNDS	01452 5100	1,076	750	750	-	0.0%
AMPHITHEATER CONCERTS	01452 5150	-	-	8,500	8,500	

SUBTOTAL		206,814	211,203	232,219	21,016	10.0%
REVENUE						
REVENUE ENHANCEMENTS	01367 1000	-			-	
TRIPS	01367 3020	5,285	2,585	2,585	-	0.0%
SUMMER PROGRAM	01367 3100	31,000	29,026	29,026	-	0.0%
FRIENDS OF E.GOSHEN MISC. REVENUE	01367 3204	-		-	-	#DIV/0!
COMMUNITY DAY	01367 3205	25,757	25,716	28,000	2,284	8.9%
HARVEST FESTIVAL CONTRIBUTIONS	01367 3206	3,588	500	4,863	4,363	872.6%
EGG HUNT CONTRIBUTIONS	01367 3207	1,628		1,800	1,800	
FARMERS MARKET RENTAL	01367 3210	1,200	9,000	9,000	-	0.0%
VOLLEYBALL CLINIC	01367 3300	-		-	-	
AEROBICS-SPR/FALL/WTR	01367 3502	3,075	3,300	2,741	(559)	-16.9%
SOCCER CLINIC	01367 3503	702	-	-	-	
GOLF APPLEBROOK/HMV	01367 3504	13,325	13,620	13,325	(295)	-2.2%
LECTURE SERIES	01367 3506	-		-	-	
LEARN TO SKATE	01367 3507	1,277	1,246	1,194	(52)	-4.2%
MISCELLANEOUS EVENTS	01367 3601	-	138	508	370	268.1%
COMPUTER CLASSES	01367 3606	-		-	-	
GOLF CLINICS	01367 3607	941		-	-	
MATURE DRIVER	01367 3608	370		-	-	#DIV/0!
TENNIS COURT RENT	01367 3700	-	1,250	1,250	-	0.0%
TENNIS TAGS	01367 3702	1,743	1,446	1,218	(228)	-15.8%
DANCING	01367 3705	-	2,600	3,260	660	25.4%
FISHING CLINICS	01367 3707	125		-	-	
ZUMBA	01367 3710	5,125	5,300	4,669	(631)	-11.9%
PILATES	01367 3711	2,870	1,600	2,233	633	39.6%
YOGA RENT	01367 3712	1,749	1,800	1,800	-	0.0%
BOOT CAMP CONTRACT	01367 3713	923		-	-	
OLDER ADULT FITNESS	01367 3715	-		-	-	
PARK FOOD VENDOR RENT	01367 3716	-		-	-	
SUBTOTAL		100,683	99,127	107,472	8,345	8.4%

PARK MAINTENANCE

EXPENSES

SALARIES - PARK MAINT.	01454 1400	139,671	129,671	141,853	12,182	9.4%
SALARIES - ADMIN/FINANCE STAFF	01454 1500	-	5,479	5,100	(379)	-6.9%
HEALTH/LIFE/DISAB - PW PARKS	01486 1522	17,881	30,003	21,744	(8,259)	-27.5%
ER TAXES - PW PARKS	01487 1652	12,260	13,000	10,931	(2,069)	-15.9%
MAINTENANCE SUPPLIES	01454 2000	12,500	12,000	10,000	(2,000)	-16.7%
MINOR EQUIPMENT	01454 2600	6,539	6,500	6,000	(500)	-7.7%
GENERAL EXPENSE	01454 3000	2,500	1,500	2,500	1,000	66.7%
PROFESSIONAL SERVICES	01454 3100	-	300		(300)	-100.0%
UTILITIES	01454 3600	9,255	6,000	7,000	1,000	16.7%
BLACKSMITH SHOP - ALARM/MONITORING	01454 3709	-			-	
LANDSCAPING	01454 3710	1,500	1,500	1,600	100	6.7%
POND TREATMENT	01454 3711	7,800	10,000	8,300	(1,700)	-17.0%
POND LANDSCAPING	01454 3712	1,200	4		(4)	-100.0%
MILLTOWN DAM	01454 3718	-			-	
REMOVAL OF INVASIVE SPECIES	01454 3719	800	1,990	2,500	510	25.6%
BASKETBALL COURT	01454 3720	6,800	6,800	500	(6,300)	-92.6%
TOT LOT	01454 3724	2,600	2,600	2,750	150	5.8%
SATELITE PARK IMPROVEMENT (PONDS)	01454 3725	6,500	6,500	7,250	750	11.5%
PAVING	01454 3726	-			-	
EQUIPMENT MAINT. & REPAIR	01454 3740	18,200	24,000	20,000	(4,000)	-16.7%
HERSHEY MILL DAM REPAIR	01454 7300	240,000	-	-	-	
HERSHEY MILL DAM - GENERAL	01454 7301	8,000	20,000	10,000	(10,000)	-50.0%
CAPITAL REPLACEMENT - PARK & REC	01454 7400	26,781	26,781	20,081	(6,700)	-25.0%
CAPITAL PURCHASE - PARK & REC	01454 7450	28,000	8,200	15,000	6,800	82.9%
AMPHITHEATER CONSTRUCTION	01454 7501	-	6,847		(6,847)	
PARK LED SIGN	01454 7502	-	29,000		(29,000)	
SUBTOTAL		548,787	348,676	293,109	(55,567)	-15.9%

REVENUE

TRANSFER FROM CAPITAL RESERVE	01392 0300	-	-	-	-	-
FRIENDS OF THE HERSHEY MILL DAM	01380 0127	-	-	-	-	-
SUBTOTAL		-	-	-	-	-

FACILITIES THAT GENERATE REVENUE

EXPENSES

PARK WAGES THAT GENERATE REVENUE	01454 8000	16,147	18,347	16,689	(1,658)	-9.0%
BENEFITS - PARK REVENUE GENERATED	01486 1528	2,067	3,017	2,558	(459)	-15.2%
ER TAX PARK MAINT GENERATE REVENUE	01487 1658	1,417	1,417	1,286	(131)	-9.2%
TENNIS COURT MAINTENANCE	01454 3716	5,000	906	5,700	4,794	529.1%
VOLLEYBALL COURTS	01454 3721	1,000	-	700	700	
SOCCER FIELDS	01454 3722	1,750	1,750	1,850	100	5.7%
BALL FIELDS	01454 3723	2,500	2,500	3,200	700	28.0%
SUBTOTAL		29,881	27,937	31,983	4,046	14.5%

REVENUE

PARK FEES	01367 3240	13,500	7,200	7,500	300	4.2%
BALL FIELD RENTAL	01367 3245	-	1,500	1,500	-	0.0%
SUBTOTAL		13,500	8,700	9,000	300	3.4%

DEBT SERVICE

PRINCIPAL

GEN.OBLIG.-T/B PRINCIPAL	01471 7300	-	-	-	-	-
PARK BOND PRINCIPAL	01471 7310	173,000	173,000	182,000	9,000	5.2%
PUB.WKS BLDG - PRINCIPAL	01471 7330	119,459	119,459	124,455	4,996	4.2%
REFURBISH T/B-PRINCIPAL	01471 7340	23,892	23,892	24,891	999	4.2%
WILLISTOWN CONSERVATION TRUST	01471 7345	14,335	14,335	14,935	600	4.2%

PAOLI PIKE & 352 INTERSECTION	01471 7350	68,139	68,139	70,989	2,850	4.2%
WESTTOWN ROAD BRIDGE - PRINCIPAL	01471 7355	20,833	20,833	21,704	871	4.2%
PARK BRIDGE OVER RIDLEY CREEK	01471 7360	5,973	5,973	6,223	250	4.2%
PARK WARNING LGHT @ APPLEBROOK	01471 7365	2,007	2,007	2,091	84	4.2%
WESTTOWN WAY LOT - PRINCIPAL	01471 7370	2,389	2,389	2,489	100	4.2%
PAOLI PK & LINE RD.-TURN LANES	01471 7375	5,973	5,973	6,223	250	4.2%
SUBTOTAL		436,000	436,000	456,000	20,000	4.6%

INTEREST

GEN.OBLIG.-T/B INTEREST	01472 7300	-	-			
PARK - BOND INTEREST	01472 7310	56,725	56,725	49,640	(7,085)	-12.5%
PUBLIC WORKS BLDG - INTEREST	01472 7330	68,794	68,794	63,628	(5,166)	-7.5%
REFURBISH T/B -INTEREST	01472 7340	13,759	13,759	12,725	(1,034)	-7.5%
WILLISTOWN CONSERVATION TRUST	01472 7345	8,255	8,255	7,635	(620)	-7.5%
PAOLI PIKE & 352 INTERSECTION	01472 7350	39,240	39,240	36,293	(2,947)	-7.5%
WESTTOWN ROAD BRIDGE	01472 7355	11,997	11,997	11,096	(901)	-7.5%
PARK BRIDGE OVER RIDLEY CREEK	01472 7360	3,440	3,440	3,181	(259)	-7.5%
PARK WARNING LGHT @ APPLEBROOK	01472 7365	1,156	1,156	1,069	(87)	-7.5%
PURCHASE LOT WESTTOWN WAY	01472 7370	1,376	1,376	1,273	(103)	-7.5%
PAOLI PK/LINE-LEFT TURN LANES	01472 7375	3,440	3,440	3,181	(259)	-7.5%
SUBTOTAL		208,182	208,182	189,721	(18,461)	-8.9%

NON-CORE FUNCTION INCOME

REAL ESTATE TRANSFER TAX	01310 1000	500,000	550,000	515,000	(35,000)	-6.4%
SUBTOTAL		500,000	550,000	515,000	(35,000)	-6.4%

EARNED INCOME TAXES

EARNED INCOME TAXES	01310 2000	4,631,700	4,781,700	4,840,552	58,852	1.2%
EIT REFUNDS	01403 3141	-	-		-	

SUBTOTAL		4,631,700	4,781,700	4,840,552	58,852	1.2%
<u>LOCAL SERVICES TAX</u>						
LOCAL SERVICES TAX REVENUE	01310 9000	315,000	300,000	310,000	10,000	3.3%
LST TAX - REFUND	01403 3120	-				
		315,000	300,000	310,000	10,000	3.3%
<u>REAL ESTATE PROPERTY TAX</u>						
R.E.PROPERTY TAX	01301 1000	2,009,298	2,005,000	1,995,463	(9,537)	-0.5%
PROPERTY TAX - LIEN REVENUE	01301 5000	14,900	11,000	14,000	3,000	27.3%
PROPERTY TAX - INTERIM	01301 6000	6,000	500	3,000	2,500	500.0%
PROPERTY TAX - DISCOUNT	01301 7000	(36,820)	(35,741)	(36,820)	(1,079)	3.0%
PROPERTY TAX - CERT FEES	01301 8000	3,000	3,100	2,000	(1,100)	-35.5%
PROPERTY TAX - PENALTY	01319 0100	5,600	5,800	5,600	(200)	-3.4%
SUBTOTAL		2,001,978	1,989,659	1,983,243	(6,416)	-0.3%
CABLE TELEVIS.FRANCHISE	01321 8000	410,000	425,000	430,000	5,000	1.2%
					-	
SUBTOTAL		410,000	425,000	430,000	5,000	1.2%
<u>OTHER</u>						
INTEREST EARNINGS	01340 1000	18,000	18,000	18,000	-	0.0%
RENT OF PROPERTIES - POLICE	01342 2000	11,392	11,392	11,392	-	0.0%
P.U. REALTY TAX	01355 0100	9,740	9,740	9,740	-	0.0%
MISCELLANEOUS	01380 0100	9,000	8,300	9,000	700	8.4%
TOTAL OTHER		48,132	47,432	48,132	700	1.5%

TOTAL REVENUE	9,504,858	9,914,901	9,723,276	(191,625)	-2.0%
TOTAL EXPENSES	9,954,929	9,449,729	9,723,276	273,547	2.7%
NET RESULTS	(450,071)	465,172	-	(465,172)	
ENDING FUND BALANCE	\$5,979,533	\$6,894,776	\$6,894,776		

2014 Proposed Passthrough Accounts

Account Title	Acct #	2013 Adopted	2014 Proposed	\$ Variance	% Variance
GENERAL FUND					
PASS THROUGH ACCOUNTS					
FIRE					
EXPENSES					
FIREFIGHTERS - WAGE EXPENSE	01411 1300	580,021	600,000	19,979	3.4%
FIREFIGHTERS - HEALTH INS EXPENSE	01411 2000	256,864	275,000	18,136	7.1%
FIRE CO. PAYROLL PROCESS - EXPENSE	01411 2300	6,000	6,000	-	0.0%
FIRE CO. WORKERS COMP INS - EXPENSE	01411 2500	41,693	48,000	6,307	15.1%
FIRE CO. PAYROLL TAX - EXPENSE	01487 1660	46,932	49,000	2,068	4.4%
REVENUE					
PAID FIRE CO. REIMB. - REVENUE	01380 0130	931,510	978,000	46,490	5.0%
SUBTOTAL		-	-	-	
HYDRANTS					
HYDRANTS - RECHARGE EXPENSE	01411 3631	28,180	28,180	-	0.0%
HYDRANTS - RECHARGE REVENUE	01362 2000	28,180	28,180	-	0.0%
SUBTOTAL		-	-	-	
VOLUNTEER FF RELIEF ASSOCIATION					
VOL.FIRE RELIEF ASSOC.- EXPENSE	01411 5250	188,657	191,487	2,830	1.5%

Account Title	Acct #	2013 Adopted	2014 Proposed	\$ Variance	% Variance
VOL.FIRE RELIEF ASSOC.- REVENUE	01362 2010	188,657	191,487	2,830	1.5%
SUBTOTAL		-	-	-	
PENSION FIREFIGHTERS					
FF PENSION - EXPENSE	01483 5320	55,396	55,591	195	0.4%
FF PENSION - REVENUE (STATE AID)	01380 0135	55,396	55,591	195	0.4%
SUBTOTAL		-	-	-	
FIREFIGHTERS FUEL CHARGES					
FIRE COMPANY FUEL - EXPENSE	01411 1320	39,000	39,000	-	0.0%
FIRE COMPANY FUEL - REVENUE	01322 8500	39,000	39,000	-	0.0%
SUBTOTAL		-	-	-	
POLICE PENSION OFFICE STAFF					
EXPENSES					
POLICE PENSION OFFICE - EXPENSE	01483 5330	9,663	9,288	(375)	-3.9%
WEGO POLICE PENSION PLAN EXPENSE	01410 5250	112,983	116,375	3,392	3.0%
REVENUES					
POLICE PENSION OFFICE - REVENUE	01380 0140	-	-	-	
POLICE PENSION OFFICE - STATE AID	01380 0145	9,663	9,288	(375)	-3.9%
WEGO POLICE PENSION PLAN REVENUE	01362 2020	112,983	116,375	3,392	3.0%
SUBTOTAL		-	-	-	
TOTAL REVENUES		1,365,389	1,417,921	52,532	3.8%

Account Title	Acct #	2013 Adopted	2014 Proposed	\$ Variance	% Variance
TOTAL EXPENSES		1,365,389	1,417,921	52,532	3.8%
NET RESULTS		-	-	-	

Account Title	Acct #	2013 Adopted	2014 Proposed	\$ Variance	% Variance
----------------------	---------------	-------------------------	--------------------------	--------------------	-------------------

Report Date 1307 08/09/13 10 : 06 AM

State Liquid Fuel Fund-2014 PROPOSED BUDGET

Account Title	Acct #	2012 Actual	2013 Budget	YTD Actual through 9/30/13	2013 Year End Projection	2014 Proposed	\$ Increase 2013 Proj- 2014 Prop	% Increase 2013 Proj- 2014 Prop
BEGINNING FUND BALANCE		993	61	61	61	61		
REVENUE								
STATE INTEREST EARNINGS	02341 1000	425	315	870	825	600	(225)	-27.3%
STATE LIQUID FUELS	02355 0300	390,632	354,669	363,306	363,306	351,400	(11,906)	-3.3%
TO/FR STATE FUND	02392 3500	-	-	165,919	165,919		(165,919)	-100.0%
TOTAL REVENUE		391,058	354,984	530,094	530,050	352,000	(178,050)	-33.6%
EXPENSES								
SNOW - MATERIALS & SUPPLIES	02432 2450	7,932	27,200	-	27,200	26,971	(229)	-0.8%
SNOW-EQUIPMENT RENTAL	02432 3840	3,158	6,800	-	6,800	6,743	(57)	-0.8%
MAINT. & REPAIRS-TRAF.SIG	02433 3720	4,759	53,784	-	53,784	53,332	(452)	-0.8%
STREET LIGHTING	02434 3720	-	8,800	-	8,800	8,726	(74)	-0.8%
MATERIALS & SUPPLIES	02438 2450	259,038	70,600	-	70,600	70,007	(593)	-0.8%
HIGHWAYS--RESURFACING	02438 2455	-	168,000	-	343,066	166,587	(176,479)	-51.4%
EQUIPMENT RENTAL	02438 3840	117,103	19,800	-	19,800	19,634	(166)	-0.8%
TOTAL EXPENSES		391,990	354,984	-	530,050	352,000	(178,050)	-33.6%
NET RESULT FROM OPERATIONS		(932)	-	530,094	-	-		
ENDING FUND BALANCE		61	61	530,155	61	61		

Account Title	Acct #	2012 Actual	2013 Budget	YTD Actual through 9/30/13	2013 Year End Projection	2014 Proposed	\$ Increase 2013 Proj- 2014 Prop	% Increase 2013 Proj- 2014 Prop
---------------	--------	-------------	-------------	----------------------------	--------------------------	---------------	----------------------------------	---------------------------------

SINKING FUND-2014 PROPOSED BUDGET

BEGINNING FUND BALANCE		6,100,885	6,095,927	6,095,927	6,095,927	6,277,308		
REVENUE								
INTEREST - CAPITAL RESERV	03341 1000	19,207	16,000	10,475	16,000	18,000	2,000	12.5%
PROCEEDS FROM SALE OF MACH & EQUIP	03341 2000	1,000	-	-	-	-	-	
INSURANCE CLAIMS	03341 3000	-	-	-	-	-	-	
CAP.REPLAC.-TRANSF.-OFFICE	03392 0800	32,344	24,640	-	24,640	7,427	(17,213)	-69.9%
CAP.REPLACEMENT TRANSF.-TWP.BLDG.	03392 0802	50,142	61,965	-	61,965	104,507	42,542	68.7%
CAP. REPLACEMENT TRANSF.-HIGHWAY	03392 0804	238,679	324,820	-	324,820	189,844	(134,976)	-41.6%
CAP.REPLACEMENT -TRANSF.-PARK	03392 0806	16,388	16,781	-	16,781	35,081	18,300	109.1%
CAP REPLACEMENT TRANSFER-SOFTWARE	03392 0808	-	-	-	-	-	-	
TOTAL REVENUE		357,760	444,206	10,475	444,206	354,859	(89,347)	-20.1%
EXPENSES								
CAPITAL REPLACEMENT - OFFICE EQUIP	03401 7400	19,078	12,500	9,336	9,336	20,000	10,664	114.2%
CAPITAL PURCHASE - OFFICE EQUIP	03401 7450	-	-	-	-	-	-	
CAPITAL REPLACEMENT - SOFTWARE	03407 7400	10,719	-	-	-	-	-	
CAPITAL REPLACEMENT-TWP BLDG	03409 7400	35,087	5,800	5,131	5,131	183,000	177,869	3466.2%
CAPITAL PURCHASE - TWP BLDG	03409 7450	-	-	-	-	295,000	295,000	
CAPITAL REPLACEMENT - HWY EQUIP	03430 7400	261,917	223,500	63,104	208,637	200,000	(8,637)	-4.1%
CAPITAL PURCHASE - HWY EQUIP	03430 7450	-	-	-	-	33,030	33,030	
CAPITAL REPLACEMENT - PARK & REC	03454 7400	11,712	6,500	-	6,500	13,500	7,000	107.7%
CAPITAL PURCHASE - PARK & REC	03454 7450	-	-	-	-	15,000	15,000	
CAPITAL REPLACEMENT - NEW PAVILLION	03455 7400	3,257	-	-	-	-	-	
CAPITAL - HERSHEY MILL REPAIR	03457 7450	20,949	-	-	-	-	-	
CAPITAL - MILLTOWN DAM NEW	03458 7400	-	-	-	-	40,000	-	
CAPITAL - MILLTOWN DAM REPLACEMENT	03458 7450	-	33,220	33,220	33,220	-	(33,220)	-100.0%
TRANSFER TO GEN'L FUND	03492 0100	-	-	-	-	-	-	
TOTAL EXPENSES		362,718	281,520	110,792	262,825	799,530	536,705	204.2%
NET RESULT FROM OPERATIONS		(4,958)	162,686	(100,317)	181,381	(444,671)	(626,052)	
ENDING FUND BALANCE		6,095,927	6,258,613	5,995,610	6,277,308	5,832,637		

Account Title	Acct #	2012 Actual	2013 Budget	YTD Actual through 9/30/13	2013 Year End Projection	2014 Proposed	\$ Increase 2013 Proj-2014 Prop	% Increase 2013 Proj-2014 Prop
---------------	--------	-------------	-------------	----------------------------	--------------------------	---------------	---------------------------------	--------------------------------

Transportation Fund-2014 Proposed Budget

BEGINNING FUND BALANCE		1,048,128	1,049,423	1,049,423	1,049,423	1,027,379		
REVENUE								
INTEREST EARNINGS	04341 1000	3,381	3,000	2,731	3,650	3,000	(650)	-17.8%
INTEREST - IMPACT FEE	04341 1010	574	600	265	360	380	20	5.6%
IMPACT FEES	04387 1010	787	24,964	396	396	21,398	21,002	5303.5%
DEVELOPER CONTRIBUTIONS	04387 1000			350	350	1,189	839	239.6%
TOTAL REVENUE		4,741	28,564	3,742	4,756	25,967	21,211	446.0%
EXPENSES								
IMPACT - LINE & PAOLI PIKE	04439 6030	-	-	-	-	-	-	
TRAFFIC STUDY	04439 6040	1,295	-	-	-	-	-	
CLOSED LOOP	04439 6050	-	-	-	-	-	-	
SIGNAL BATTERY BACK-UP	04439 6065	-	20,000	-	20,000		(20,000)	-100.0%
TRAFFIC VIDEO	04439 6066			-	-	12,000	12,000	
PAOLI PIKE @ APPLEBROOK PARK	04439 6070	-	6,800	-	6,800		(6,800)	-100.0%
TOTAL EXPENSES		1,295	26,800	-	26,800	12,000	(14,800)	-55.2%
NET RESULT FROM OPERATIONS		3,446	1,764	3,742	(22,044)	13,967	36,011	
ENDING FUND BALANCE		1,051,575	1,051,187	1,053,165	1,027,379	1,041,346		

Account Title	Acct #	2012 Actual	2013 Budget	YTD Actual through 9/30/13	2013 Year End Projection	2014 Proposed	\$ Increase 2013 Proj- 2014 Prop	% Increase 2013 Proj- 2014 Prop
---------------	--------	-------------	-------------	----------------------------	--------------------------	---------------	----------------------------------	---------------------------------

SEWER OPERATING FUND-2014 PROPOSED BUDGET

BEGINNING FUND BALANCE		317,612	576,005	576,005	576,005	589,636		
-------------------------------	--	----------------	----------------	----------------	----------------	----------------	--	--

REVENUE

INTEREST EARNINGS	05341 1000	849	600	941	1,075	800	(275)	-25.6%
REVENUE - SEWER FEES	05364 1000	3,044,206	3,008,076	2,223,303	3,028,368	3,195,710	167,342	5.5%
UNCOLLECTABLE SEWER FEES-2%	05364 1005	-	(60,160)	-	-	(63,914)	(63,914)	
REVENUE - SEWER PENALTIES	05364 1010	45,249	39,000	36,418	42,000	40,000	(2,000)	-4.8%
REVENUE - LIEN PAYMENTS	05364 1025	56,736	39,000	52,826	56,000	45,000	(11,000)	-19.6%
REVENUE - SEWER CERTIFICATION FEES	05364 1030	808	500	653	750	500	(250)	-33.3%
REVENUE - WG CONVEYANCE FEE	05364 1040	12,436	11,000	11,418	11,418	11,000	(418)	-3.7%
ADMIN.COST FROM WESTTOWN	05364 1060	3,861	3,861	1,931	3,861	3,861	-	0.0%
O&M FEES FOR BARKWAY PUMP STATION	05364 1070	11,517	10,000	20,093	20,093	10,000	(10,093)	-50.2%
O&M FEES FOR ASHBRIDGE PUMP STATION	05364 1080	2,608	13,000	-	2,700	6,000	3,300	122.2%
TO/FROM GENERAL FUND	05392 0100	-	-	-	-	-	-	
TRANSFER FROM REFUSE	05392 0600	-	-	-	-	-	-	
REIMB.PRINC.&INTEREST M.A	05392 0710	26,442	26,723	-	26,723	27,235	512	1.9%
TOTAL REVENUE		3,204,711	3,091,600	2,347,581	3,192,988	3,276,192	83,204	2.6%

CHESTER CREEK EXPENSES

C.C. METERS -WAGES	05420 1400	8,651	13,271	8,025	10,699	12,000	1,301	12.2%
C.C. INTERCEPTOR - WAGES	05420 1401	4,084	1,000	1,758	2,344	2,800	456	19.5%
C.C. COLLECTION - WAGES	05420 1402	26,832	26,000	24,328	32,437	32,000	(437)	-1.3%
C.C. COLLECTION - WAGES - I&I	05420 1404	621	7,500	6,142	8,190	9,500	1,310	16.0%
ASHBRIDGE WAGES	05420 1405	-	12,000	6,861	9,148	9,000	(148)	-1.6%
MILL VALLEY - WAGES	05420 1406	-	12,000	5,820	7,760	7,500	(260)	-3.4%
C.C. METERS -VEHICLE OPER.	05420 2510	9,379	15,200	8,642	11,523	14,000	2,477	21.5%
C.C. INTERCPT-VEHICLE OPER	05420 2511	2,062	1,000	736	981	1,350	369	37.6%
C.C. COLLEC.-VEHICLE OPER.	05420 2512	30,773	30,000	19,979	26,639	30,000	3,361	12.6%
C.C. COLLECT.-VEH OPER - I&I	05420 2514	409	1,500	4,869	6,492	7,000	508	7.8%
ASHBRIDGE - VEHICLE OPER	05420 2515	-	5,615	4,395	5,860	5,850	(10)	-0.2%

Account Title	Acct #	2012 Actual	2013 Budget	YTD Actual through 9/30/13	2013 Year End Projection	2014 Proposed	\$ Increase 2013 Proj-2014 Prop	% Increase 2013 Proj-2014 Prop
MILL VALLEY - VEHICLE OPER	05420 2516	-	5,615	3,452	4,603	5,000	397	8.6%
C.C. METERS - UTILITIES	05420 3600	1,925	2,156	1,491	1,988	2,188	200	10.1%
C.C. INTERCEPTOR-UTILITIES	05420 3601	-	513	-	-	-	-	
C.C. COLLECTION -UTILITIES	05420 3602	18,815	17,220	13,207	17,609	17,000	(609)	-3.5%
C.C. METERS-MAINT.& REPRS.	05420 3700	4,026	7,278	878	1,171	7,387	6,216	530.8%
C.C. INTERCEPT.-MAINT.&REP	05420 3701	1,079	3,331	1,225	1,633	3,381	1,748	107.0%
C.C. COLLEC.-MAINT.& REPR.	05420 3702	102,063	55,344	58,464	77,954	70,000	(7,954)	-10.2%
C.C. INTERCEPT.-MAINT & REP - I&I	05420 3703	-	1,025	11,606	15,474	13,000	(2,474)	-16.0%
C.C. COLLECT.-MAINT & REP - I&I	05420 3704	1,994	41,000	34,369	45,825	41,615	(4,210)	-9.2%
ASHBRIDGE-MAINT.&REPR	05420 3705	-	5,000	-	2,500	2,500	-	0.0%
MILL VALLEY-MAINT.& REPR.	05420 3706	-	5,000	-	2,500	2,500	-	0.0%
C.C. WEST GOSHEN OPER/MAINT	05420 3850	547,748	700,459	502,424	675,000	680,000	5,000	0.7%
C.C. WEST GOSHEN LEASE RENTAL	05420 3851	20,472	20,472	10,236	20,472	20,779	307	1.5%
C.C. STP CAPITAL	05420 7440		1,494	-	1,494	1,516	22	1.5%
TOTAL CHESTER CREEK EXPENSES		780,932	990,993	728,908	990,296	997,866	7,570	0.8%
RIDLEY CREEK EXPENSES								
R.C. STP- WAGES	05422 1400	19,277	32,000	4,687	6,250	10,000	3,750	60.0%
R.C. COLLEC.- WAGES	05422 1401	9,613	12,408	15,366	20,488	22,000	1,512	7.4%
R.C. COLLECTIONS WAGES I&I	05422 1402	-	6,204	-	-	3,000	3,000	
R.C. STP- CHEMICALS	05422 2440	52,201	57,400	66,130	88,173	88,000	(173)	-0.2%
R.C. COLLEC.-CHEMICALS	05422 2441	5,759	-	-	-	-	-	
R.C. STP-VEHICLE OPER.	05422 2510	13,461	12,300	3,900	5,200	6,000	800	15.4%
R.C. COLLEC-VEHICLE OPER.	05422 2511	7,387	9,853	9,369	12,492	13,000	508	4.1%
R.C. COLLECT.-VEH OPERATING - I&I	05422 2512	-	2,665	622	829	1,500	671	80.9%
R.C. STP-MINOR EQUIP.	05422 2600	1,481	4,613	1,698	2,263	20,000	17,737	783.8%
R.C. COLLEC.-MINOR EQUIP.	05422 2601	-	-	-	-	-	-	
R.C STP -UTILITIES	05422 3600	134,381	128,125	104,735	139,647	141,000	1,353	1.0%
R.C. COLLEC.-UTILITIES	05422 3601	8,087	11,275	4,665	6,221	7,500	1,279	20.6%
R.C. STP-MAINT.& REPAIRS	05422 3700	72,994	50,738	47,982	63,976	62,000	(1,976)	-3.1%
R.C. COLLEC.-MAINT.& REPR	05422 3701	8,113	10,250	8,495	11,327	11,500	173	1.5%
R.C. COLLECTION-MAINT. & REP I&I	05422 3702	11,867	11,275	14,538	19,383	15,000	(4,383)	-22.6%
R.C. STP-CONTRACTED SERV.	05422 4500	139,878	139,800	131,539	175,385	175,000	(385)	-0.2%
R.C. COLLEC.-CONTRAC.SERV	05422 4501	8,925	-	-	-	-	-	

Account Title	Acct #	2012 Actual	2013 Budget	YTD Actual through 9/30/13	2013 Year End Projection	2014 Proposed	\$ Increase 2013 Proj- 2014 Prop	% Increase 2013 Proj- 2014 Prop
R.C. SLUDGE-LAND CHESTER	05422 4502	39,485	25,625	28,369	37,826	40,000	2,174	5.7%
R.C. STP-CAPITAL	05422 7410	-	-	-	-	-	-	
TOTAL RIDLEY CREEK EXPENSES		532,907	514,531	442,096	589,461	615,500	26,039	4.4%
LOCHWOOD CHASE EXPENSES								
LOCHWOOD-STP-WAGES	05423 1400	6,108	4,000	-	-	400	400	
LOCHWOOD COLLEC.-WAGES	05423 1401	2,908	-	43	43	-	(43)	-100.0%
LOCHWOOD COLLECTION-WAGES -I&I	05423 1402	-	-	-	-	-	-	
LOCHWOOD STP-CHEMICALS	05423 2440	-	-	-	-	-	-	
LOCHWOOD STP-VEHICLE OPER	05423 2510	3,919	1,000	-	-	100	100	
LOCHWOOD COLL.-VEHIC.OPER	05423 2511	2,392	-	-	-	-	-	
LOCHWOOD COLLECT- VEH OPER.- I&I	05423 2512	201	-	-	-	-	-	
LOCHWOOD STP-MINOR EQUIP.	05423 2600	192	-	-	-	-	-	
LOCHWOOD STP-UTILITIES	05423 3600	4,544	-	-	-	-	-	
LOCHWOOD STP-MAINT.&REPR.	05423 3700	3,072	1,000	-	-	4,000	4,000	
LOCHWOOD COLL.-MAINT&REPR	05423 3701	2,246	-	6,884	8,000	-	(8,000)	-100.0%
LOCHWOOD COLLECT-MAINT & REP.- I&I	05423 3702	-	-	-	-	-	-	
LOCHWOOD STP-CONTR.SERV.	05423 4500	5,838	-	-	-	-	-	
TOTAL LOCHWOOD CHASE EXPENSES		31,420	6,000	6,927	8,043	4,500	(3,543)	-44.1%
ADMINISTRATIVE								
TRANSFER TO SINKING FUND	05429 0710	160,000	160,000	-	160,000	160,000	-	0.0%
ADMIN.- WAGES	05429 1400	98,033	74,113	55,755	74,340	81,452	7,112	9.6%
PA ONE CALL - WAGES	05429 1401	-	1,678	862	1,149	1,200	51	4.4%
PA ONE CALL - VEH OPER	05429 2501	-	252	-	-	250	250	
ADMIN.-COMPUTER EXPENSES	05429 2600	-	500	-	-	250	250	
ADMIN.-GENERAL EXPENSE	05429 3000	2,269	5,125	242	350	3,500	3,150	900.0%
ADMIN.- PROFESSIONAL SERV	05429 3100	8,803	500	2,120	2,500	2,500	-	0.0%
ADMIN - LEGAL	05429 3140	18,540	30,000	20,091	45,000	30,000	(15,000)	-33.3%
ADMIN.- POSTAGE	05429 3250	4,107	5,000	3,212	4,400	4,500	100	2.3%
ADMIN. - PRINTING	05429 3400	2,132	1,000	1,451	1,935	1,964	29	1.5%
ADMIN.- INSURANCE	05429 3500	82,601	20,970	18,865	20,000	20,970	970	4.9%

Account Title	Acct #	2012 Actual	2013 Budget	YTD Actual through 9/30/13	2013 Year End Projection	2014 Proposed	\$ Increase 2013 Proj- 2014 Prop	% Increase 2013 Proj- 2014 Prop
ADMIN.-BLDG.OVERHEAD	05429 3730	74,585	42,451	18,009	30,000	44,274	14,274	47.6%
CONTR. SERV. SUMMIT HOUSE	05429 4500	293,088	323,760	230,892	319,000	340,800	21,800	6.8%
CONTR. SERV. CIDER KNOLL	05429 4510	66,048	72,960	52,032	71,000	76,800	5,800	8.2%
CONTR. SERV. MALVERN INSTITUTE	05429 4520	7,987	8,000	6,453	8,604	9,142	538	6.3%
LOCK BOX FEE	05429 5000	2,925	2,700	2,025	2,700	2,700	-	0.0%
DVRFA -DEBT SERV.-UPGRADE	05471 7200	70,000	74,000	-	74,000	79,000	5,000	6.8%
DVRFA -INTEREST -UPGRADE	05471 7210	24,437	21,440	16,472	21,440	18,267	(3,173)	-14.8%
DVRFA--PRINCIPAL PMT ON \$9,500,000	05471 7220	273,000	284,000	284,000	284,000	296,000	12,000	4.2%
DVRFA - INTEREST ON \$9,500,000 LOAN	05471 7230	340,738	329,710	248,688	329,710	318,226	(11,484)	-3.5%
DVRFA - PRINCIPAL ON DIVERSION LOAN	05471 7240	-	-	-	-	91,000	91,000	
DVRFA - INTEREST ON DIVERSION LOAN	05472 7240	-	-	-	14,822	75,531	60,709	409.6%
TRANSFER TO REFUSE	05492 0600	-	-	-	-	-	-	
TRANSFER TO MUNIC AUTHORITY	05492 0700	71,766	121,917	39,000	126,606	-	(126,606)	-100.0%
TOTAL ADMINISTRATIVE EXPENSES		1,601,060	1,580,076	1,000,170	1,591,556	1,658,326	66,770	4.2%
TOTAL SEWER EXPENSES		2,946,319	3,091,600	2,178,100	3,179,357	3,276,192	96,835	3.0%
NET RESULT FROM OPERATIONS		258,393	-	169,481	13,631	-		
ENDING FUND BALANCE		576,005	576,005	745,486	589,636	589,636		

Account Title	Acct #	2012 Actual	2013 Budget	YTD Actual through 9/30/13	2013 Year End Projection	2014 Proposed	\$ Increase 2013 Proj- 2014 Prop	% Increase 2013 Proj- 2014 Prop
---------------	--------	-------------	-------------	----------------------------	--------------------------	---------------	----------------------------------	---------------------------------

MUNICIPAL AUTHORITY-2014 PROPOSED BUDGET

BEGINNING FUND BALANCE			61,884	61,884	61,884	1,677,433		
-------------------------------	--	--	---------------	---------------	---------------	------------------	--	--

REVENUE

INTEREST EARNINGS	07341 1000	23	50	24	27	27	-	-
INTEREST EARNED - RCSTP EXPANSION	07341 1020	76	50	34	40	2,000	1,960	4900%
C.C. TAPPING FEES	07364 1100	-	128,000	-	-	124,000	124,000	
R.C.TAPPING FEES	07364 1110	4,000	2,000	13,292	13,292	21,444	8,152	61%
CONNECTION FEES - SEWER	07364 1130	846	-	1,690	1,690		(1,690)	
MISCELLANEOUS REVENUE	07380 1000	423	1,000	423	500		(500)	
TRANSFER FROM SEWER OPERATING	07392 0500	71,766	121,696	39,000	126,606	-	(126,606)	
GRANT REVENUE	07392 0800	-	-	-	-	-	-	#DIV/0!
LOAN PROCEEDS-SEWER PROJECT	07392 0804	-	992,470	-	2,490,000	-	(2,490,000)	
TRANSFER FROM SEWER CAP RESERVE	07392 0900	450,000	829,769	563,000	856,801	-	(856,801)	
TOTAL REVENUE		527,133	2,075,035	617,463	3,488,956	147,471	(3,341,485)	-96%

EXPENSES

ADMINISTRATIVE WAGES	07424 1400	33,568	33,547	23,941	31,921	32,768	847	3%
MISCELLANEOUS EXPENSE	07424 3000	950	5,000	1,578	3,000	4,000	1,000	33%
MUNIC.AUTH.-AUDITING	07424 3110	7,900	8,843	8,100	8,100	12,000	3,900	48%
ENGINEERING SERVICES	07424 3130	34,063	35,000	32,146	42,862	35,525	(7,337)	-17%
LEGAL SERVICES	07424 3140	7,165	7,000	10,661	14,000	7,000	(7,000)	-50%
MANHOLE COVER REPLACEMENTS	07424 7405	-	17,000	-	17,000	-	(17,000)	
C.C. CAPITAL- COLLECTION	07424 7420	-	100,000	-	100,000		(100,000)	
R.C. CAPITAL-STP	07424 7440	-	-	-	-		-	
R.C. CAPITAL - COLLECTION	07424 7450	-	-	-	-		-	
R.C.-CAP. PROJ.-ENGINEER	07424 7451	-	-	-	-		-	
R.C. CAP EXPANSION GEN'L CONTRACTOR	07424 7452	-	-	-	-		-	
R.C. CAP EXPANSION - ELECTRICAL	07424 7453	1,228	-	-	-		-	
R.C. CAP EXP CONTINGENCY CAPITAL	07424 7454	-	-	-	-		-	
R.C. CAP EXP CONTINGENCY ONGOING	07424 7455	-	-	-	-		-	

Account Title	Acct #	2012 Actual	2013 Budget	YTD Actual through 9/30/13	2013 Year End Projection	2014 Proposed	\$ Increase 2013 Proj-2014 Prop	% Increase 2013 Proj-2014 Prop
LOCHWOOD ABANDONMENT ENGINEER	07424 7475	44,111	-	5,563	5,563		(5,563)	
LOCHWOOD ABANDONMENT CONSTRUCTION	07424 7476	177,281	55,769	49,796	55,769		(55,769)	
LOCHWOOD ELIMINATION PHASE 2	07424 7477	105,987	-	12,166	12,166		(12,166)	
MARYDELL PUMP STATION - ENGINEER	07425 1000	17,962	31,000	51,304	51,304		(51,304)	
MARYDELL PUMP STATION -CONSTRUCTION	07425 2000	-	250,000	228,317	250,000		(250,000)	
HERSHEY MILL STATION - ENGINEER	07426 1000	24,646	35,000	25,042	35,000		(35,000)	
HERSHEY MILL STATION - CONSTRUCTION	07426 2000	-	180,000	159,763	180,000		(180,000)	
RESERVE PUMP STATION - ENGINEER	07427 1000	22,196	25,000	19,594	25,000		(25,000)	
RESERVE PUMP STATION - CONSTRUCTION	07427 2000	-	125,000	-	125,000		(125,000)	
RESERVOIR PUMP STATION - ENGINEER	07428 1000	358	-	-	-	75,000	75,000	
RESERVOIR PUMP STATION - CONSTRUCTION	07428 2000			-	-	-	-	
M.C.-DVRFA-DEBT SERVICE	07471 1000	19,600	20,720	-	20,720	-	(20,720)	-100%
M.C.-DVRFA-INTEREST PAYMN	07472 1000	6,842	6,003	-	6,003	-	(6,003)	-100%
M.A.-R.C. INTEREST	07472 1010	-	5,583	-	-		-	
TRANSFER TO AUTHORITY CAP FUND	07492 0990	-	992,470	-	890,000		(890,000)	-100%
TOTAL EXPENSES		503,858	1,932,935	627,971	1,873,407	166,293	(1,707,114)	-88%
NET RESULT FROM OPERATIONS		23,275	142,100	(10,508)	1,615,549	(18,822)		
YEAR END FUND BALANCE			203,984	51,376	1,677,433	1,658,611		

Account Title	Acct #	2012 Actual	2013 Budget	YTD Actual through 9/30/13	2013 Year End Projection	2014 Proposed	\$ Increase 2013 Proj-2014 Prop	% Increase 2013 Proj-2014 Prop
---------------	--------	-------------	-------------	----------------------------	--------------------------	---------------	---------------------------------	--------------------------------

REFUSE FUND-2014 PROPOSED BUDGET

BEGINNING FUND BALANCE		833,495	809,099	809,099	809,099	769,470		
REVENUE								
INTEREST EARNINGS	06341 1000	1,858	1,400	1,798	2,250	1,400	-	0%
REVENUE - REFUSE FEES	06364 2000	913,567	915,418	683,190	910,000	916,295	877	0%
REVENUE - REFUSE PENALTIES	06364 2010	14,263	16,000	10,395	15,200	16,000	-	0%
REVENUE - LIEN PAYMENTS	06364 2025	24,202	18,813	17,430	18,500	19,000	187	1%
REVENUE - REFUSE CERTIFICATION FEES	06364 2030	808	450	653	750	500	50	11%
REVENUE - REFUSE MISCELLANEOUS FEES	06364 2040	37,437	35,000	52,994	52,994	35,000	-	0%
TRANSFER FROM SEWER	06392 0500	-	-	-	-	-	-	0%
TOTAL REVENUE		992,135	987,081	766,459	999,694	988,195	1,114	0%
EXPENSES								
REFUSE - WAGES	06427 1400	81,506	63,767	41,521	55,361	56,559	(7,208)	-11%
MATERIALS & SUPPLIES	06427 2440	-	5,000	4,125	5,500	7,000	2,000	40%
GENERAL EXPENSE	06427 3000	-	500	-	200	500	-	0%
LEGAL SERVICES	06427 3140	6,687	7,500	3,011	5,000	7,613	113	2%
POSTAGE	06427 3250	4,107	4,600	3,183	4,245	4,600	-	0%
ADVERTISING & PRINTING	06427 3400	2,132	2,358	1,451	1,935	2,393	35	1%
ADMIN.BLDG.OVERHEAD	06427 3730	3,071	15,111	11,423	15,231	15,852	741	5%
CONTRACTED SERV.	06427 4500	638,098	661,651	492,830	661,651	596,480	(65,171)	-10%
LANDFILL FEES	06427 4502	269,377	286,000	207,167	282,000	295,695	9,695	3%
COUNTY-HAZARD.WASTE PROG.	06427 4503	4,151	6,500	2,028	5,500	6,500	-	0%
RECYCLING FEES	06427 4504	4,476	-	-	-	-	-	-
LOCK BOX FEE	06427 5000	2,925	2,700	2,025	2,700	2,700	-	0%
TRANSFER TO SEWER	06492 0500	-	-	-	-	-	-	-
TOTAL EXPENSES		1,016,530	1,055,687	768,765	1,039,323	995,892	(59,795)	-6%
NET RESULT FROM OPERATIONS		(24,396)	(68,606)	(2,306)	(39,629)	(7,697)		
ENDING FUND BALANCE		809,099	740,493	806,793	769,470	761,773		

Account Title	Acct #	2012 Actual	2013 Budget	YTD Actual through 9/30/13	2013 Year End Projection	2014 Proposed	\$ Increase 2013 Proj- 2014 Prop	% Increase 2013 Proj- 2014 Prop
---------------	--------	-------------	-------------	----------------------------	--------------------------	---------------	----------------------------------	---------------------------------

Sewer Sinking Fund-2014 Proposed Budget

BEGINNING FUND BALANCE		1,829,403	1,476,350	1,476,350	1,476,350	1,638,521		
REVENUE								
INTEREST EARNINGS	09341 1000	3,446	2,500	1,700	2,100	5,000	2,500	100%
TRFR FROM SEWER FOR SINKING FUND	09342 0500	160,000	160,000	-	160,000		(160,000)	-100%
TRFR FROM MUNIC AUTHORITY FUND	09342 0700	-	1,222,470	-	890,000		(1,222,470)	-100%
WEST GOSHEN COST SHARING	09342 0800			-	-	8,000	8,000	
TRANSFER FROM SEWER OPERATING FUND	09392 0500	-	-	-	-	160,000	160,000	
TOTAL REVENUE		163,446	1,384,970	1,700	1,052,100	173,000	(1,211,970)	-88%
EXPENSES								
MACHINERY/EQUIPMENT - REPLACEMENT	09409 7400	52,296	-	19,108	19,108	156,000	156,000	
MACHINERY/EQUIPMENT - NEW	09409 7450	14,203	-	14,020	14,020	-	-	
TRANSFER TO MUNIC AUTHORITY	09492 0700	450,000	829,769	563,000	856,801	-	(829,769)	-100%
TOTAL EXPENSES		516,500	829,769	596,128	889,929	156,000	(673,769)	-81%
NET RESULT FROM OPERATIONS		(353,053)	555,201	(594,428)	162,171	17,000		
ENDING FUND BALANCE		1,476,350	2,031,551	881,922	1,638,521	1,655,521		

East Goshen Township

2014-2018 Capital Improvement Program



2014-2018 Capital Improvement Program Summary

Category	2014	2015	2016	2017	2018
Administration (Office & Buildings)	\$538,000	\$12,500	\$12,500	\$12,500	\$12,500
Public Works	\$233,800*	\$217,000*	\$192,000*	\$254,000*	\$137,000*
Parks	\$35,730				
Total	\$807,530	\$229,500	\$204,500	\$266,500	\$149,500

* Includes \$12,000 annually to be paid from the Transportation Fund (Camera Light Video). Remaining assets to be paid from the Sinking Fund.



2014-2018 Capital Improvement Program Administration/Office Capital Expenses

Category	2014	2015	2016	2017	2018
Computer replacement	\$15,000	\$12,500	\$12,500	\$12,500	\$12,500
Burster	\$5,000				
Total Administration/Office Capital	\$20,000	\$12,500	\$12,500	\$12,500	\$12,500
Administration/Office - PAYG	\$20,000	\$12,500	\$12,500	\$12,500	\$12,500
Administration/Office – Financed	-	-	-	-	-
NEW- Administration/Office	-	-	-	-	-
REPLACEMENT- Administration/Office	\$20,000	\$12,500	\$12,500	\$12,500	\$12,500

Justification:

- Continue 5-year replacement cycle for computers. In 2014, nine PC replacement are needed (up from the normal 6-7).
- The burster—for mass folding of utility bills & real estate bills—is 10-years old and has started to give us problems. Not replacing it may result in delays in bills going out.



2014-2018 Capital Improvement Program

Administration/Building & Structures Capital Expenses

Category	2014	2015	2016	2017	2018
Generator	\$50,000	-	-	-	-
Milltown Dam-Valves	\$40,000	-	-	-	-
Geothermal HVAC*	\$400,000	-	-	-	-
Township parking lot paving and curb replacement*	\$28,000	-	-	-	-
Total Administration/Bldg & Structures	\$518,000	-	-	-	-
Administration/Bldg & Structure – PAYG	\$518,000	-	-	-	-
Administration/Bldg & Structure – Financed	-	-	-	-	-
NEW- Administration/Bldg & Structure	\$295,000**	-	-	-	-
REPLACEMENT- Administration/Bldg & Structure	\$223,000**	-	-	-	-

* Assumes Geothermal & parking lot projects delayed until 2014 ** Geothermal heat pumps are replacement assets, well is new

Justification:

- Milltown Dam valves are 60-years old & at risk of failing
- Geothermal HVAC system would break-even after 9 years due to reduced township building utility bills
- Township building lacks a generator in the event of an emergency.
- Township parking lot in need of facelift



2014-2018 Capital Improvement Program Public Works Expenses

Category	2014	2015	2016	2017	2018
Dump Truck	\$130,000	\$130,000	-	\$70,000	-
Tractor		\$30,000			
Utility Truck Body	\$50,000	-	-	-	-
Pick-Up Truck		\$45,000	\$45,000	\$47,000	\$45,000
Brine System	\$18,000				
Vehicle Scanner	\$7,800				
Mini Camera	\$12,000				
Trailer	\$8,000		\$10,000		
Ex-Mark Mowers			\$25,000	\$25,000	\$25,000
Backhoe			\$100,000		
Preseeder	\$7,230				
Pipe Camera				\$100,000	
Traffic Light Video (Trans. Fund)	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000
Skid Steer					\$55,000
Total Public Works	\$245,030	\$217,000	\$192,000	\$254,000	\$137,000
Total Sinking Fund	\$233,030	\$205,000	\$180,000	\$242,000	\$125,000
Total Transportation Fund	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000

2014-2018 Capital Improvement Program Public Works Expenses (Cont.)

Category	2014	2015	2016	2017	2018
Total Public Works Capital	\$245,030	\$217,000	\$192,000	\$254,000	\$137,000
Public Works Capital PAYG	\$245,030	\$217,000	\$192,000	\$254,000	\$137,000
Public Works Capital Financed	-	-	-	-	-
NEW- Public Works Capital	\$45,030	\$12,000	\$12,000	\$12,000	\$12,000
REPLACEMENT- Public Works Capital	\$200,000	\$205,000	\$180,000	\$242,000	\$125,000

Justification:

- Replacement assets replacing assets at end of useful life
- Preseeder replaces an existing preseeder, but it is not currently in the fixed asset replacement list
- The Brine System—We currently spend about 5 labor hours (5 trucks @ 1 hour each) per storm event waiting to get brine from W. Goshen. Including labor & vehicle costs, this equals \$350/storm event, not including the cost of the brine itself. Assuming 9-10 storm events per winter, this investment would break even in 5-6 years, and may allow East Goshen to sell brine to other organizations.
- Vehicle diagnostic scanner—We currently spend about \$200 per diagnostic test per vehicle at repair shops (\$130/test & \$70 for wasted time and vehicle costs). Moving this in-house may recoup costs within 1.5 years and may also result in more straight-forward repairs being done in-house instead of by repair shop.
- Traffic Light Video—As aging traffic loops lose effectiveness, we would replace them with traffic light video (to ensure traffic lights know when to turn green/red based on actual traffic volume at intersections). We would replace two intersections/year, starting at Rte 3 & Manley and Rte 3 & Westtown Way in 2014. **To be paid from non-impact fee Transportation Fund.**



2014-2018 Capital Improvement Program Parks Expenses

Category	2014	2015	2016	2017	2018
Fencing	\$13,500	-	-	-	-
Amphitheater	\$15,000	-	-	-	-
Total Parks Capital	\$28,500	-	-	-	-
Parks Capital PAYG	\$28,500	-	-	-	-
Parks Capital Financed	-	-	-	-	-
NEW- Parks Capital	\$15,000	-	-	-	-
REPLACEMENT- Parks capital	\$13,500	-	-	-	-

Justification:

- Fencing for dugout at Field A & Field B
- Electric, drainage & railing work to complete Amphitheater project



2014-2018 Capital Improvement Program

Sewer Expenses

(Sewer Sinking Fund & Municipal Authority)

Category	2014	2015	2016	2017	2018
8" Mounted Pump	\$24,000	-	-	-	-
Sewer Meters (CC interceptor)	\$16,000	-	-	-	-
Reservoir Road Diversion Project	\$75,000	1,525,000	-	-	-
UV Bulb for Ridley Creek	\$10,000	10,000	-	-	-
Media filters	\$10,000	10,000	-	-	-
Hunt Country Pump Station	\$120,000				
Total Sewer Capital	\$255,000	\$1,545,000	-	-	-
Sewer Capital PAYG	\$180,000	\$20,000	-	-	-
Sewer Capital Financed	\$75,000	\$1,525,000	-	-	-
Municipal Authority	\$99,000	\$1,525,000	-	-	-
Sewer Sinking Fund	\$156,000	\$20,000	-	-	-



2014-2018 Capital Improvement Program

Sewer Expenses (Cont.)

(Sewer Sinking Fund & Municipal Authority)

Justification:

- Hunt Country Pump Station will be 30 years old next year.
- Mounted Pump needed to as there is currently no back-up pump at Ridley Creek in the event of a failure to existing pumps
- Sewer Meters would replace existing Chester Creek interceptor meters (West Goshen pays 50% of cost)
- Reservoir Road diversion project reflects engineering costs in 2014 & construction costs in 2015 and will ultimately decrease flows to Chester Creek
- UV Bulbs—There are 2 banks of bulbs at Ridley Creek (each bank consisting of 25 bulbs) and are nearing the end of their useful life. It is proposed that one bank be replaced in 2014 and the other in 2015.
- Media Filters—There are two media filters at Ridley Creek nearing the end of their useful lives and it is proposed that one be replaced in 2014 and the other in 2015.



**East Goshen Township
Chester County, PA**

RESOLUTION NO: 2013 - ____

**A RESOLUTION ACKNOWLEDGING THE CONTRIBUTIONS AND ACCOMPLISHMENTS OF FORMER ASSOCIATION
SECRETARY PATRICIA MORRISON**

**AND COMMENDING HER FOR DISTINGUISHED AND HONORABLE SERVICE TO THE CHESTER COUNTY
ASSOCIATION OF TOWNSHIP OFFICIALS AND THE PEOPLE OF CHESTER COUNTY**

WHEREAS, the Chester County Association of Township Officials was formed as authorized by the Pennsylvania General Assembly to discuss issues of local and regional importance and hold two conferences each year providing training opportunities, guest speakers, and exhibits by vendors of local government goods and services; and,

WHEREAS, Patricia Morrison, Secretary of the Chester County Association of Township Officials was duly appointed in 1987 to serve the Executive Board and Members of the Association as Secretary; and,

WHEREAS, Patricia Morrison effectively served the Association with distinction and made many valuable contributions to the Association during her appointment to Chester County Association of Township Officials for 26 years. Her commitment, integrity, uncommon wisdom and expertise ensured that the Executive Board and Members of the Association were able to achieve their goals in promoting excellence in local government by advocating, educating and facilitating communication for the betterment and quality of life of the citizens of Chester County; and,

WHEREAS, Patricia Morrison, retired in June 2013 after an illustrious career of serving local municipalities, Chester County Association of Township Officials, The Southeast Association of Township Officials, and the Pennsylvania State Association of Township Supervisors; and,

BE IT RESOLVED that East Goshen Township hereby acknowledges and commends Patricia Morrison for her diligent public service and many valuable contributions and accomplishments for the county, the region and the Commonwealth of Pennsylvania as Secretary to the Association.

Resolved this 21 day of October 2013.

East Goshen Township Board of Supervisors :

Senya D. Isayeff, Chair

Carmen R. Battavio, Vice Chair

E. Martin Shane, Member

Charles W. Proctor, III, Esq. Member

Attest:

Louis F. Smith, Jr., Secretary

Janet L. Emanuel, Member