

EAST GOSHEN TOWNSHIP
Preliminary 2024 Budget Detail
Variance Detail Report
GENERAL FUND

	2021 Actual	2022 Actual	2023 Budget	2023 Proj	2024 Budget	Budget 24 vs 23 Proj	Budget 24 vs 23 Proj	Budget 24 vs 23 Budget	Budget 24 vs 23 Budget
REVENUES									
LOCAL ENABLING TAXES									
R.E.PROPERTY TAX	2,056,560	1,999,785	2,831,000	2,863,665	2,850,000	(13,665)	-0.5%	19,000	0.7%
PROPERTY TAX - LIEN REVENUE	10,965	30,622	0	23,565	0	(23,565)	-100.0%	0	0.0%
PROPERTY TAX - INTERIM	671	5,872	0	1,151	0	(1,151)	-100.0%	0	0.0%
PROPERTY TAX - DISCOUNT	(38,031)	(37,203)	0	(53,008)	0	53,008	-100.0%	0	0.0%
REAL ESTATE TRANSFER TAX	963,967	855,863	800,000	604,492	720,000	115,508	19.1%	(80,000)	-10.0%
EARNED INCOME TAXES	5,736,165	5,875,677	5,600,000	5,821,611	5,750,000	(71,611)	-1.2%	150,000	2.7%
LOCAL SERVICES TAX REVENUE	352,254	351,685	340,000	344,971	350,000	5,029	1.5%	10,000	2.9%
PROPERTY TAX - PENALTY	6,379	5,269	0	3,129	0	(3,129)	-100.0%	0	0.0%
LST TAX - REFUND	(73)	(97)	0	(185)	0	185	-100.0%	0	0.0%
EIT REFUNDS	(104,189)	(80,185)	0	(81,180)	0	81,180	-100.0%	0	0.0%
PROPERTY TAX FEES	0	(12,252)	(12,000)	(12,217)	(12,000)	217	-1.8%	0	0.0%
LOCAL ENABLING TAXES	8,984,667	8,995,035	9,559,000	9,515,994	9,658,000	142,006	1.5%	99,000	1.0%
LICENSE & PERMITS									
CABLE TELEVIS.FRANCHISE	420,394	407,679	429,099	401,397	405,000	3,603	0.9%	(24,099)	-5.6%
CROWN CASTLE FRANCHISE FEE	4,346	4,295	4,000	4,381	4,400	19	0.4%	400	10.0%
STREET ENCROACH. PERMITS	16,070	13,580	8,000	6,350	4,000	(2,350)	-37.0%	(4,000)	-50.0%
LICENSE & PERMITS	440,810	425,554	441,099	412,128	413,400	1,272	0.3%	(27,699)	-6.3%
FINES									
DISTRICT COURT FINES	12,996	10,983	12,500	14,256	15,000	744	5.2%	2,500	20.0%
VEHICLE CODE VIOLATIONS,STATE FINES	7,107	7,144	8,000	7,477	5,500	(1,977)	-26.4%	(2,500)	-31.3%
EAST GOSHEN TWP FINES	7,418	4,833	8,000	5,668	5,000	(668)	-11.8%	(3,000)	-37.5%
ZONING - CIVIL VIOLATIONS	1,400	20,024	500	957	0	(957)	-100.0%	(500)	-100.0%
ALARM ORDINANCE FEES	16,200	26,520	21,000	11,800	20,000	8,200	69.5%	(1,000)	-4.8%
FINES	45,121	69,505	50,000	40,158	45,500	5,342	-28.1%	(4,500)	-9.0%
INTEREST EARNINGS									
INTEREST EARNINGS	2,750	102,835	165,759	304,004	240,000	(64,004)	-21.1%	74,241	44.8%
INTEREST EARNINGS	2,750	102,835	165,759	304,004	240,000	(64,004)	61.2%	74,241	44.8%
RENTS									
RENT OF PROPERTIES - POLICE	11,392	11,392	11,392	11,392	11,392	(0)	0.0%	(0)	0.0%
RENT REVENUE - DISTRICT COURT	89,881	91,674	93,506	93,505	95,372	1,868	2.0%	1,866	2.0%
RENTS	101,273	103,066	104,898	104,897	106,764	1,867	1.8%	1,866	1.8%

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STATE SHARED REVENUE & ENTITLEMENT									
HHW REBATES	3,928	3,380	3,250	4,456	4,500	44	1.0%	1,250	38.5%
P.U. REALTY TAX	8,108	8,734	8,000	8,000	8,500	500	6.3%	500	6.3%
PA LIQUOR CONTROL BOARD	0	650	0	650	650	0	0.0%	650	0.0%
PENSION AID - STATE DC	120,253	121,840	125,000	125,000	125,000	0	0.0%	0	0.0%
STATE SHARED REVENUE & ENTITLEMENT	132,289	134,604	136,250	138,106	138,650	544	1.2%	2,400	1.8%
GENERAL GOVERNMENT									
FEES ZON.SUBDIV.LAND DEV.	450	775	0	6,300	0	(6,300)	-100.0%	0	0.0%
FEES FOR ENG. RECHARGES	19,648	30,052	24,000	23,863	55,000	31,137	130.5%	31,000	129.2%
ZONING HEARING BOARD - FEES	3,250	550	1,000	1,650	3,000	1,350	81.8%	2,000	200.0%
SALES & DONATIONS - HISTORICAL COMM	536	(1)	0	254	0	(254)	-100.0%	0	0.0%
BLACKSMITH REVENUE	655	1,256	1,000	832	1,000	168	20.2%	0	0.0%
SALE-MAPS & PUBLICATIONS	19	104	0	0	0	0	0.0%	0	0.0%
SPCA RECHARGE FEES COLLECTED	0	351	0	0	0	0	0.0%	0	0.0%
PROPERTY TAX - CERT FEES	5,005	430	0	0	0	0	0.0%	0	0.0%
GENERAL GOVERNMENT	29,563	33,517	26,000	32,898	59,000	26,102	-22.4%	33,000	126.9%
PUBLIC SAFETY									
BUILDING PERMITS	282,016	403,577	300,000	353,837	360,000	6,163	1.7%	60,000	20.0%
REOCCUPANCY PERMIT FEES-APT RENTALS	24,720	31,020	26,500	16,539	30,000	13,461	81.4%	3,500	13.2%
REOCCUPANCY PERMIT FEES-RESALES	22,800	17,650	21,500	23,021	22,000	(1,021)	-4.4%	500	2.3%
RENTAL INSPECTION - COMMERCIAL	1,700	500	1,000	1,000	0	(1,000)	-100.0%	(1,000)	-100.0%
CONTRACTOR LICENSING PER.	2,425	2,050	1,500	3,565	4,500	935	26.2%	3,000	200.0%
WIRELESS ANNUAL REGISTRATION FEE	200	200	200	175	200	25	14.3%	0	0.0%
STORMWATER MNGT INSPECTION FEE	345	0	1,000	1,100	500	(600)	-54.5%	(500)	-50.0%
UCC TRAINING FEE (DCED)	3,542	3,618	3,500	3,724	3,492	(232)	-6.2%	(8)	-0.2%
MISCELLANEOUS CODES REVENUE	0	100	0	200	400	200	100.0%	400	0.0%
SPRAY IRRIGATION LOAN REV.	0	24,758	0	0	0	0	0.0%	0	0.0%
ON-LOT MANAGEMENT FEES	880	1,440	1,000	732	0	(732)	-100.0%	(1,000)	-100.0%
SEWER INSPECTION FEES	60	150	0	0	0	0	0.0%	0	0.0%
PUBLIC SAFETY	338,687	485,063	356,200	403,893	421,092	17,199	-26.6%	64,892	18.2%
HIGHWAY & STREETS									
MISCELLANEOUS - PUBLIC WORKS	5,852	433	1,000	273	500	227	83.3%	(500)	-50.0%
PENN DOT RECHARGE GRASS CUTTING	0	443	443	0	0	0	0.0%	(443)	-100.0%
MAINTENANCE RECHARGES - CCCBI	600	170	500	1,256	1,500	244	19.4%	1,000	200.0%
HIGHWAY & STREETS	6,452	1,045	1,943	1,529	2,000	471	85.9%	57	2.9%

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CULTURE & RECREATION									
TRIPS	0	2,250	18,060	20,167	18,920	(1,247)	-6.2%	860	4.8%
SUMMER PROGRAM	33,977	66,633	65,000	111,076	115,000	3,924	3.5%	50,000	76.9%
COMMUNITY DAY	17,536	22,390	27,000	26,013	25,000	(1,013)	-3.9%	(2,000)	-7.4%
AMPHITHEATER EVENTS	1,200	3,340	2,750	2,691	1,000	(1,691)	-62.8%	(1,750)	-63.6%
PARK FEES	8,675	7,054	7,500	12,517	12,000	(517)	-4.1%	4,500	60.0%
BALL FIELD RENTAL	10,060	12,797	10,000	14,087	10,000	(4,087)	-29.0%	0	0.0%
GOLF APPLEBROOK/HMV	23,350	12,280	21,000	6,527	17,500	10,973	168.1%	(3,500)	-16.7%
ART	13,825	3,805	7,500	0	4,000	4,000	0.0%	(3,500)	-46.7%
ROBOTICS PROGRAM	3,410	4,900	5,000	5,726	5,000	(726)	-12.7%	0	0.0%
MISCELLANEOUS EVENTS	2,552	4,150	1,500	5,900	5,500	(400)	-6.8%	4,000	266.7%
TENNIS COURT RENT	4,290	2,705	4,000	3,890	1,200	(2,690)	-69.2%	(2,800)	-70.0%
ADULT & YOUTH TENNIS INSTRUCTION	9,830	20,705	15,000	27,524	23,000	(4,524)	-16.4%	8,000	53.3%
ZUMBA	2,804	3,978	4,250	1,956	4,200	2,244	114.8%	(50)	-1.2%
YOGA CLASSES	9,550	12,567	11,802	15,818	16,900	1,082	6.8%	5,098	43.2%
ROCKETRY SUMMER CAMP	1,550	1,840	2,000	1,450	1,500	50	3.4%	(500)	-25.0%
APIARY EDUCATION PROGRAM	2,500	0	0	0	0	0	0.0%	0	0.0%
CULTURE & RECREATION	145,109	182,721	202,362	255,563	261,720	6,157	10.7%	59,358	29.3%
MISCELLANEOUS REVENUE									
MISCELLANEOUS	11,236	27,480	7,500	96,958	13,000	(83,958)	-86.6%	5,500	73.3%
WKMEN'S COMP.-OUT OF AREA	22,297	24,464	25,000	20,546	20,000	(546)	-2.7%	(5,000)	-20.0%
INSURANCE CLAIMS AND DIVIDENDS	70,193	78,379	35,000	37,615	35,000	(2,615)	-7.0%	0	0.0%
WIRELESS REVENUE	48,148	128,668	64,707	59,315	64,707	5,392	9.1%	0	0.0%
WIRELESS TOWER REIMBURSEMENT	5,916	4,764	5,950	7,288	5,000	(2,288)	-31.4%	(950)	-16.0%
INSURANCE PROCEEDS - PUBLIC WORKS	4,913	27,776	0	0	0	0	0.0%	0	0.0%
MISCELLANEOUS REVENUE	162,702	291,531	138,157	221,721	137,707	(84,014)	-52.6%	(450)	-0.3%
INTERFUND OPERATING TRANSFERS									
TRFR FR LIQ FUELD - SNOW MATERIALS	63,194	1,674	60,000	60,000	2,000	(58,000)	-96.7%	(58,000)	-96.7%
TRFR FR LIQ FUELS SNOW EQUIP RENTAL	19,878	15,418	20,000	20,000	16,500	(3,500)	-17.5%	(3,500)	-17.5%
TRFR FR LIQ FUELS TRAF SIG M&R	0	0	10,000	10,000	0	(10,000)	-100.0%	(10,000)	-100.0%
TRFR FR LIQ FUELS ROAD MATERIALS	18,845	0	60,000	60,000	0	(60,000)	-100.0%	(60,000)	-100.0%
TRFR FR LIQ FUELS RESURFACING MAT'L	208,561	359,945	240,000	240,000	360,000	120,000	50.0%	120,000	50.0%
TRFR FR LIQ FUELS - EQUIP RENTAL	41,436	33,707	30,000	30,000	35,000	5,000	16.7%	5,000	16.7%
TRFR FR LIQ FUELS - TREE REMOVAL	42,637	39,353	40,000	40,000	40,000	0	0.0%	0	0.0%
TRFR FR LIQ FUELS-STORM WATER EQUIP	30,649	1,208	40,000	40,000	1,500	(38,500)	-96.3%	(38,500)	-96.3%
TRFR FR LF - MINOR EQUIP.VEHICLE	39,453	15,020	10,000	10,000	15,000	5,000	50.0%	5,000	50.0%
TRFR FR LF - VEHICLE MINOR EQUIP	15,632	8,205	5,000	5,000	10,000	5,000	100.0%	5,000	100.0%
TRFR FR LF-STREET/TRAF LIGHT MAINT	6,781	14,148	5,000	12,250	15,000	2,750	22.4%	10,000	200.0%
TRFR FR LF - RESURFACING RENTALS	14,879	32,655	5,000	5,000	35,000	30,000	600.0%	30,000	600.0%
TRANSF. FROM SEWER OPER.	449,911	521,008	460,000	642,202	600,000	(42,202)	-6.6%	140,000	30.4%
TRANSFER FROM REFUSE	71,865	85,772	80,000	93,442	100,000	6,558	7.0%	20,000	25.0%
TRANSF. FROM MUNIC. AUTH.	30,920	33,488	32,000	35,140	40,000	4,860	13.8%	8,000	25.0%
INTERFUND OPERATING TRANSFERS	1,064,056	1,162,528	1,097,000	1,303,034	1,270,000	(33,034)	-5.6%	173,000	15.8%
TOTAL REVENUES	11,453,479	11,987,004	12,278,669	12,733,924	12,753,833	19,910	2.4%	475,165	3.9%

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EXPENSES									
GENERAL GOVERNMENT									
SALARIES - SUPERVISORS/MGMT/FIN/ADMIN	647,315	650,113	680,103	696,452	675,434	(21,018)	-3.0%	(4,669)	-0.7%
MATERIALS & SUPPLIES	17,689	16,210	21,911	20,846	20,000	(846)	-4.1%	(1,911)	-8.7%
STATIONERY	2,929	2,121	3,061	3,001	2,500	(501)	-16.7%	(561)	-18.3%
MINOR EQUIP. PURCH. & REP.	1,547	1,424	1,836	2,057	2,500	443	21.5%	664	36.2%
GENERAL EXPENSE	36,198	100,001	10,000	17,022	20,000	2,978	17.5%	10,000	100.0%
NEIGHBORHOOD UNIVERSITY	717	0	0	0	0	0	0.0%	0	0.0%
SUSTAINABILITY COMMITTEE EXPENSES	415	1,579	3,000	3,000	3,000	0	0.0%	0	0.0%
PSATS EXPENSE	5,393	2,745	5,000	4,263	5,000	737	17.3%	0	0.0%
CCATO EXPENSES	800	770	800	1,200	800	(400)	-33.3%	0	0.0%
CONSULTING SERVICES	40,933	51,178	67,250	57,762	55,841	(1,921)	-3.3%	(11,409)	-17.0%
CONSULTING - PERSONNEL	0	0	25,000	25,565	500	(25,065)	-98.0%	(24,500)	-98.0%
COMMUNICATION EXPENSE	42,607	42,140	50,000	47,109	56,650	9,541	20.3%	6,650	13.3%
POSTAGE	5,681	7,668	7,500	6,564	8,000	1,436	21.9%	500	6.7%
AUTO ALLOWANCE	632	0	1,000	1,000	0	(1,000)	-100.0%	(1,000)	-100.0%
ADVERTISING - PRINTING	11,370	6,198	9,987	10,674	10,000	(674)	-6.3%	13	0.1%
ABC APPRECIATION EVENT	0	0	10,000	5,065	6,000	935	18.5%	(4,000)	-40.0%
NEWSLETTERS	0	0	12,000	8,551	8,073	(478)	-5.6%	(3,927)	-32.7%
INSURANCE - BONDING	0	1,619	7,905	7,238	7,455	217	3.0%	(450)	-5.7%
MAINTENANCE & REPAIRS	602	0	550	714	250	(464)	-65.0%	(300)	-54.6%
RENTAL OF EQUIP. -OFFICE	8,311	7,633	10,320	9,144	10,500	1,356	14.8%	180	1.7%
BANK FEES	2,628	3,779	3,450	3,330	3,456	126	3.8%	6	0.2%
CAP REPLACEMENT - OFFICE EQUIP	11,924	22,110	6,719	6,719	12,000	5,281	78.6%	5,281	78.6%
AUDITING EXPENSE	41,750	42,500	42,500	42,500	44,625	2,125	5.0%	2,126	5.0%
LEGAL - ADMIN	13,763	35,689	35,000	33,958	35,000	1,042	3.1%	0	0.0%
ENGINEERING SERVICES	28,389	11,789	24,000	55,539	40,000	(15,538)	-28.0%	16,000	66.7%
ENGINEER.& MISC.RECHARGES	19,450	29,223	24,000	43,684	55,000	11,316	25.9%	31,000	129.2%
COMPUTER EXPENSE	15,578	12,828	13,450	12,984	15,000	2,016	15.5%	1,550	11.5%
CAP REPLACE - SOFTWARE	0	0	0	43,250	43,250	0	0.0%	43,250	0.0%
CONTRIB.-MALVERN LIBRARY	22,500	22,500	30,000	30,000	31,900	1,900	6.3%	1,900	6.3%
GENERAL GOVERNMENT	979,121	1,071,816	1,106,340	1,199,188	1,172,735	(26,454)	-2.2%	66,394	6.0%
TAX COLLECTION									
R.E.TAX COLLECT-COMMISSION/SALARIES	1	0	1	2	0	(2)	-100.0%	(1)	-100.0%
FINANCE DEPT - TAX PROCESSING	11,933	0	0	0	0	0	0.0%	0	0.0%
CC TAX COLLECTION COMMITTEE	984	0	1,000	1,000	0	(1,000)	-100.0%	(1,000)	-100.0%
R.E. TAX COLLECT - MISC EXPENSE	3,220	0	0	362	500	138	38.2%	500	0.0%
EIT COMMISSION	97,895	113,201	112,000	104,283	118,050	13,767	13.2%	6,050	5.4%
EIT - POSTAGE CHARGED BY KEYSTONE	1,341	1,607	1,878	1,589	2,424	836	52.6%	546	29.1%
LST - POSTAGE CHARGED BY KEYSTONE	102	101	150	153	210	57	37.4%	60	40.4%
LOCAL SERVICES TAX COMMISSION	4,163	4,189	5,100	17,926	4,200	(13,726)	-76.6%	(900)	-17.6%
TAX COLLECTION	119,639	119,098	120,129	125,314	125,385	70	0.9%	5,256	4.4%

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GENERAL GOVERNMENT BLDG & PLANT									
TWP. BLDG. - MATERIALS & SUPPLIES	394	884	900	112	500	388	347.9%	(400)	-44.5%
TWP. BLDG. - MINOR EQUIPMENT	2,493	1,650	2,500	2,500	2,500	0	0.0%	0	0.0%
TWP. BLDG. - FUEL, LIGHT, WATER	39,282	43,244	40,000	43,097	54,000	10,903	25.3%	14,000	35.0%
PW BLDG - FUEL,LIGHT,SEWER & WATER	12,865	14,174	15,000	15,570	17,000	1,430	9.2%	2,000	13.3%
TWP. BLDG. - MAINT & REPAIRS	81,058	98,833	100,000	133,275	100,000	(33,275)	-25.0%	0	0.0%
PW BUILDING - MAINT REPAIRS	20,718	53,289	30,000	30,914	30,000	(914)	-3.0%	0	0.0%
DISTRICT COURT EXPENSES	20,810	27,725	33,000	39,954	13,000	(26,954)	-67.5%	(20,000)	-60.6%
WIRELESS TOWER TAX PAYMENTS	5,916	5,996	6,250	6,102	6,194	92	1.5%	(57)	-0.9%
CAP REPLACEMENT - TWP BLDG	45,525	81,069	46,174	46,174	40,000	(6,174)	-13.4%	(6,174)	-13.4%
CAP PURCHASE - TWP BLDG	146,384	272,686	45,000	45,000	45,000	0	0.0%	0	0.0%
BOOT & PAOLI LED SIGN	542	390	400	0	400	400	0.0%	0	0.0%
NEW SOFTWARE 2021	75,500	0	0	0	0	0	0.0%	0	0.0%
GENERAL GOVERNMENT BLDG & PLANT	451,488	599,940	319,223	362,698	308,593	(54,105)	-46.8%	(10,630)	-3.3%
PUBLIC SAFETY									
POLICE ARBITRATION AND LEGAL FEES	0	1,150	0	1,200	0	(1,200)	-100.0%	0	0.0%
POLICE GEN.EXPENSE	3,782,629	3,991,623	4,326,351	4,276,689	4,679,039	402,350	9.4%	352,688	8.2%
REGIONAL POLICE BLDG INTEREST	6,256	13,026	5,524	9,207	0	(9,207)	-100.0%	(5,524)	-100.0%
REGIONAL POLICE BLDG PRINCIPAL	117,183	109,474	119,177	115,494	0	(115,494)	-100.0%	(119,177)	-100.0%
CAPITAL CONTRIBUTION - POLICE BLDG	20,100	20,600	21,100	21,100	21,650	550	2.6%	550	2.6%
S.P.C.A. CONTRACT	8,044	9,492	8,500	11,337	12,000	663	5.8%	3,500	41.2%
FIREFIGHTER STIPEND FOR PW	8,500	8,800	9,600	9,791	21,600	11,809	120.6%	12,000	125.0%
FIRE MARSHAL - EXPENSES	0	0	0	5,968	0	(5,968)	-100.0%	0	0.0%
HYDRANT & WATER SERVICE	74,502	80,078	85,099	86,125	90,000	3,875	4.5%	4,901	5.8%
CONTRIB. TO VOL. FIRE CO.	383,059	400,594	499,882	442,772	508,839	66,067	14.9%	8,957	1.8%
VOLUNTEER FIREFIGHTER WORKERS COMP	44,489	47,599	45,713	42,200	46,000	3,800	9.0%	287	0.6%
PUBLIC SAFETY	4,444,762	4,682,436	5,120,946	5,021,883	5,379,128	357,245	9.4%	258,182	5.0%
PLANNING & ZONING									
ZONING/CODES/INSPECTORS WAGES & SALARIES	312,551	298,604	323,351	310,598	313,197	2,599	0.8%	(10,154)	-3.1%
CODE BOOKS/OTHER	5,367	8,099	7,500	7,427	8,000	573	7.7%	500	6.7%
ZONING CONSULTANTS	263	0	1,000	1,000	0	(1,000)	-100.0%	(1,000)	-100.0%
COURT REPORTERS	1,575	1,506	2,163	335	0	(335)	-100.0%	(2,163)	-100.0%
LEGAL - CODES	3,515	13,778	12,382	1,617	6,000	4,383	271.0%	(6,382)	-51.5%
LEGAL - PLANNING COMMISSION	1,470	1,159	1,644	72	750	678	936.7%	(894)	-54.4%
LEGAL - ZONING HEARING BOARD	14,803	18,929	13,147	17,350	18,000	650	3.7%	4,853	36.9%
LEGAL - CONDITIONAL USE	0	0	500	500	0	(500)	-100.0%	(500)	-100.0%
LEGAL - SUBDIVISION & LAND DEVELOP	0	4,659	1,500	3,357	5,000	1,643	48.9%	3,500	233.4%
ZONING IT CONSULTING	336	336	379	350	346	(4)	-1.2%	(32)	-8.6%
GENERAL EXPENSE	1,576	960	1,500	3,030	2,000	(1,030)	-34.0%	500	33.3%
ENGINEERING SERVICES	40,113	20,327	10,000	42,921	10,000	(32,921)	-76.7%	(0)	0.0%
LEGAL - TWP CODE	10,349	1,106	6,000	2,000	1,500	(500)	-25.0%	(4,500)	-75.0%
UNIFORM CONSTRUCTION CODE FEES	3,528	3,695	3,835	3,887	2,000	(1,887)	-48.5%	(1,835)	-47.8%
RENTAL OF EQUIP. -CODES	0	0	0	1,068	2,392	1,324	123.9%	2,392	0.0%
PLANNING & ZONING	395,445	373,157	384,900	395,513	369,185	(26,328)	3.1%	(15,715)	-4.1%

	2021 Actual	2022 Actual	2023 Budget	2023 Proj	2024 Budget	Budget 24 vs 23 Proj	Budget 24 vs 23 Proj	Budget 24 vs 23 Budget	Budget 24 vs 23 Budget
RECYCLING									
E-RECYCLING EVENTS	7,000	7,000	8,000	8,000	7,000	(1,000)	-12.5%	(1,000)	-12.5%
COUNTY HAZARDOUS WASTE	6,760	8,912	4,000	4,189	8,378	4,189	100.0%	4,378	109.4%
Roadside Litter Pick-Up	0	0	5,000	3,250	5,000	1,750	53.9%	0	0.0%
RECYCLING	13,760	15,912	17,000	15,439	20,378	4,939	6.8%	3,378	19.9%
PUBLIC WORKS - SANITATION									
WAGES - SEWER/STORMWATER/ADMIN/FIN	319,533	266,706	211,983	294,488	312,464	17,976	6.1%	100,482	47.4%
STORMWATER MATERIALS & SUPPLIES	112,232	63,559	100,000	153,874	150,000	(3,874)	-2.5%	50,000	50.0%
STORMWATER MGMT.EXPENSE MS4	500	3,000	4,500	2,500	4,500	2,000	80.0%	0	0.0%
STORMWATER ENGINEERING	1,104	497	17,500	0	17,500	17,500	0.0%	0	0.0%
STORMWATER EQUIPMENT RENTAL	35,840	17,528	20,000	29,690	43,224	13,533	45.6%	23,224	116.1%
PUBLIC WORKS - SANITATION	469,210	351,289	353,982	480,553	527,688	47,135	0.8%	173,706	49.1%
PUBLIC WORKS - HWYS ROADS & STREETS									
HWY/ADMIN/FIN - SALARIES & WAGES	634,868	634,732	725,928	707,529	762,243	54,714	7.7%	36,316	5.0%
VEHICLE OPERATION - FUEL	67,359	92,692	67,000	72,585	69,030	(3,556)	-4.9%	2,030	3.0%
MAINTENANCE AND REPAIRS - FUEL TANK	480	1,061	500	423	500	77	18.1%	0	0.0%
VEHICLE MAINT AND REPAIR	131,850	131,079	131,000	151,960	150,000	(1,960)	-1.3%	19,001	14.5%
MINOR EQUIP. PURCHASE	17,319	35,226	22,000	32,705	25,000	(7,705)	-23.6%	3,000	13.6%
CAP REPLACEMENT - HWY EQUIP	160,834	302,165	147,358	147,358	145,000	(2,358)	-1.6%	(2,358)	-1.6%
CAP PURCHASE - HWY EQUIP	7,438	14,740	28,000	28,000	30,000	2,000	7.1%	2,000	7.1%
SNOW - MATERIALS & SUPPLIES	106,412	41,707	90,000	89,156	75,000	(14,156)	-15.9%	(15,000)	-16.7%
SNOW - MAINTENANCE & REPAIRS	24,872	19,816	17,000	9,056	17,000	7,944	87.7%	0	0.0%
SNOW - EQUIPMENT RENTAL	19,878	21,271	25,000	23,308	25,000	1,692	7.3%	0	0.0%
MATERIALS & SUPPLIES - SIGNS	17,882	16,446	12,800	14,432	14,068	(364)	-2.5%	1,268	9.9%
UTILITIES - TRAFFIC LIGHTS	6,839	7,188	8,700	7,885	16,700	8,815	111.8%	8,000	92.0%
MAINT. REPAIRS.TRAFF.SIG.	29,357	85,757	48,000	101,066	100,000	(1,066)	-1.1%	52,000	108.3%
STREET LIGHTING	9,415	14,039	16,000	13,707	16,000	2,293	16.7%	0	0.0%
GENERAL EXPENSE - SHOP	12,545	26,312	18,000	24,238	32,774	8,536	35.2%	14,774	82.1%
SHOP - TOOLS	7,059	6,736	8,000	3,861	8,000	4,139	107.2%	0	0.0%
LEGAL - PUBLIC WORKS	0	900	0	650	1,148	498	76.6%	1,148	0.0%
MATERIALS & SUPPLIES-HIGHWAYS	144,356	57,569	160,000	153,321	125,000	(28,321)	-18.5%	(35,000)	-21.9%
MATER. & SUPPLY-RESURFAC.	218,119	370,317	300,000	281,883	275,000	(6,883)	-2.4%	(25,000)	-8.3%
TREE REMOVAL	135,959	88,992	150,000	100,669	100,000	(669)	-0.7%	(50,000)	-33.3%
STREET TREE PLANTINGS	698	0	3,500	1,000	0	(1,000)	-100.0%	(3,500)	-100.0%
EQUIPMENT RENTAL	31,553	34,487	50,000	76,551	75,000	(1,552)	-2.0%	25,000	50.0%
EQUIP. RENTAL-RESURFAC.	27,475	42,530	86,000	117,215	88,500	(28,715)	-24.5%	2,500	2.9%
PUBLIC WORKS - HWYS ROADS & STREETS	1,812,565	2,045,762	2,114,784	2,158,558	2,150,961	(7,597)	3.4%	36,177	1.7%

	2021 Actual	2022 Actual	2023 Budget	2023 Proj	2024 Budget	Budget 24 vs 23 Proj	Budget 24 vs 23 Proj	Budget 24 vs 23 Budget	Budget 24 vs 23 Budget
PARTICIPANT RECREATION									
ALL PARK & REC/SUMMER WAGES	116,740	169,550	197,811	228,816	225,874	(2,942)	-1.3%	28,063	14.2%
PUBLIC WORKS SUPPORT COMM. DAY	0	7,170	6,180	3,028	6,180	3,152	104.1%	0	0.0%
PUBLIC WORKS SUPPORT PUMPKIN FEST	0	4,343	854	854	854	0	0.0%	0	0.0%
SUMMER PROGRAM SUPPLIES	2,984	7,278	6,878	9,948	8,000	(1,948)	-19.6%	1,122	16.3%
SUMMER PROGRAM FIELD TRIPS	6,162	11,092	6,180	19,038	11,770	(7,267)	-38.2%	5,590	90.5%
SUMMER PROGRAM - ENTERTAINMENT	0	875	0	725	1,280	555	76.6%	1,280	0.0%
SUMMER PROGRAM GENERAL EXPENSE	823	4,708	3,128	454	3,128	2,674	588.9%	0	0.0%
GENERAL EXPENSE	4,357	4,670	3,407	3,662	3,407	(255)	-7.0%	0	0.0%
TRIPS	0	100	17,200	17,882	17,200	(682)	-3.8%	0	0.0%
PUMPKIN FESTIVAL	3,091	3,485	3,500	3,550	3,500	(50)	-1.4%	0	0.0%
EGG HUNT	50	1,376	1,365	1,381	2,000	619	44.8%	635	46.5%
COMMUNITY DAY	16,741	21,010	20,000	9,574	20,000	10,426	108.9%	0	0.0%
GOLF DAY - APPLEBROOK	23,600	12,610	20,000	11,915	22,433	10,518	88.3%	2,433	12.2%
ART	12,776	3,773	2,560	2,451	2,560	109	4.5%	0	0.0%
ROBOTICS PROGRAM	61	118	152	441	500	59	13.4%	349	230.0%
MISCELLANEOUS EVENTS	1,319	2,497	1,500	4,429	500	571	12.9%	3,500	233.3%
TEEN SHOWCASE	0	0	0	915	1,000	85	9.3%	1,000	0.0%
LADIES & YOUTH TENNIS	8,348	17,706	10,000	20,531	21,628	1,097	5.3%	11,628	116.3%
ZUMBA	2,698	3,999	4,074	1,971	4,074	2,103	106.7%	0	0.0%
PILATES	0	0	0	0	0	0	0.0%	0	0.0%
YOGA EXPENSE	7,154	9,648	11,240	13,695	14,775	1,080	7.9%	3,535	31.5%
ROCKETRY SUMMER CAMP	942	971	947	1,272	1,656	384	30.2%	709	74.8%
HOLIDAY TREE CELEBRATION	407	1,121	703	786	784	(1)	-0.2%	81	11.6%
APIARY EDUCATION PROGRAM	1,715	792	500	467	500	33	7.0%	0	0.0%
PICKLEBALL COURT	0	2,603	0	2,394	3,463	1,070	44.7%	3,463	0.0%
COMMUNITY MEMORIAL PROGRAM	0	238	0	294	519	225	76.6%	519	0.0%
CRED.CARD BANK CHARGES	2,988	3,764	3,575	5,217	5,000	(217)	-4.2%	1,425	39.9%
AMPHITHEATER CONCERTS	2,433	631	2,605	3,237	4,859	1,622	50.1%	2,254	86.5%
PARTICIPANT RECREATION	215,389	296,126	324,360	368,927	391,947	23,020	9.5%	67,587	20.8%

	2021 Actual	2022 Actual	2023 Budget	2023 Proj	2024 Budget	Budget 24 vs 23 Proj	Budget 24 vs 23 Proj	Budget 24 vs 23 Budget	Budget 24 vs 23 Budget
PARKS									
WAGES - PARK MAINT./ADMIN/FINANCE STAFF	173,565	213,548	257,564	264,584	330,730	66,146	25.0%	73,166	28.4%
MAINTENANCE SUPPLIES	5,102	2,140	4,000	14	4,000	3,986	28903.3%	0	0.0%
TREE REMOVAL-PARK	0	21,417	12,000	35,308	50,000	14,692	41.6%	38,000	316.7%
MINOR EQUIPMENT	0	0	5,600	5,600	5,600	0	0.0%	0	0.0%
GENERAL EXPENSE	5,992	16,795	8,000	17,361	18,000	639	3.7%	10,000	125.0%
PROFESSIONAL SERVICES	200	300	10,000	5,222	480	(4,742)	-90.8%	(9,520)	-95.2%
UTILITIES	5,715	4,977	6,534	7,055	10,000	2,945	41.8%	3,466	53.0%
BUTTERFLY GARDEN	234	0	600	600	0	(600)	-100.0%	(600)	-100.0%
LANDSCAPING	6,881	15,195	12,000	11,839	7,000	(4,839)	-40.9%	(5,000)	-41.7%
POND TREATMENT	5,271	9,090	11,000	11,100	0	(11,100)	-100.0%	(11,000)	-100.0%
POND LANDSCAPING	0	0	2,000	759	250	(509)	-67.1%	(1,750)	-87.5%
TENNIS COURT MAINTENANCE	52	13	300	371	500	129	34.9%	200	66.7%
MARYDELL POND REHAB	20,012	845	750	929	0	(929)	-100.0%	(750)	-100.0%
SOCCER FIELDS	777	0	0	638	750	113	17.6%	750	0.0%
BALL FIELDS	4,901	5,088	4,000	3,655	5,000	1,345	36.8%	1,000	25.0%
TOT LOT	2,562	0	500	500	0	(500)	-100.0%	(500)	-100.0%
SATELITE PARK IMPROVEMENT (PONDS)	935	930	1,500	2,742	2,500	(242)	-8.8%	1,000	66.6%
PARK MAINTENANCE & REPAIR	29,057	52,786	45,000	38,290	45,000	6,710	17.5%	0	0.0%
HERSHEY MILL DAM - GENERAL	0	0	0	0	0	0	0.0%	0	0.0%
CAPITAL REPLACEMENT - PARK & REC	24,158	44,219	18,977	20,000	44,700	24,700	123.5%	25,723	135.6%
CAPITAL PURCHASE - PARK & REC	0	0	288,272	81,000	0	(81,000)	-100.0%	(288,272)	-100.0%
PARK WAGES THAT GENERATE REVENUE	18,733	23,186	19,490	22,322	22,900	577	2.6%	3,410	17.5%
PARKS	304,147	410,528	708,086	531,468	552,409	20,941	72.5%	(155,677)	-22.0%
CONSERVATION & DEVELOPMENT									
WAGES - CONSERVANCY	471	471	0	493	0	(493)	-100.0%	0	0.0%
PROFESSIONAL SERVICES	0	450	1,000	0	500	500	0.0%	(500)	-50.0%
LANDSCAPING	0	1,320	3,000	3,550	3,000	(550)	-15.5%	0	0.0%
CONSERVATION & DEVELOPMENT	471	2,241	4,000	4,043	3,500	(543)	78.5%	(500)	-12.5%
HISTORICAL									
WAGES - HISTORICAL	300	0	0	0	0	0	0.0%	0	0.0%
BLACKSMITH SUPPLIES	514	2,328	1,000	724	500	(224)	-30.9%	(500)	-50.0%
GENERAL EXPENSE	0	0	0	180	0	(180)	-100.0%	0	0.0%
MEMBERSHIPS/SUBS	100	0	0	0	0	0	0.0%	0	0.0%
PROFESSIONAL SERVICES	0	0	2,300	2,580	500	(2,080)	-80.6%	(1,800)	-78.3%
HISTORICAL	914	2,328	3,300	3,484	1,000	(2,484)	41.8%	(2,300)	-69.7%

	2021 Actual	2022 Actual	2023 Budget	2023 Proj	2024 Budget	Budget 24 vs 23 Proj	Budget 24 vs 23 Proj	Budget 24 vs 23 Budget	Budget 24 vs 23 Budget
DEBT SERVICE									
SPRAY IRRIG-BOND PRINCIPAL	24,000	0	0	0	0	0	0.0%	0	0.0%
PUB. WKS BLDG - PRINCIPAL	162,609	168,968	175,782	175,782	0	(175,782)	-100.0%	(175,782)	-100.0%
REFURBISH T/B-PRINCIPAL	32,522	33,794	35,156	35,156	0	(35,156)	-100.0%	(35,156)	-100.0%
WILLISTOWN CONSERVATION TRUST	19,513	20,276	21,094	21,094	0	(21,094)	-100.0%	(21,094)	-100.0%
PAOLI PIKE & 352 INTERSECTION	92,752	96,379	100,266	100,266	0	(100,266)	-100.0%	(100,266)	-100.0%
WESTTOWN ROAD BRIDGE - PRINCIPAL	28,359	29,468	30,655	30,655	0	(30,655)	-100.0%	(30,655)	-100.0%
PARK BRIDGE OVER RIDLEY CREEK	8,131	8,448	8,789	8,789	0	(8,789)	-100.0%	(8,789)	-100.0%
PARK WARNING LGHT @ APPLEBROOK	2,732	2,838	2,953	2,953	0	(2,953)	-100.0%	(2,953)	-100.0%
WESTTOWN WAY LOT - PRINCIPAL	3,252	3,379	3,516	3,516	0	(3,516)	-100.0%	(3,516)	-100.0%
PAOLI PK & LINE RD.-TURN LANES	8,131	8,449	8,789	8,789	0	(8,789)	-100.0%	(8,789)	-100.0%
SERIES 2017 BOND PRINCIPAL	5,000	5,000	5,000	5,000	320,000	315,000	6300.0%	315,000	6300.0%
SPRAY IRRIG.-BOND INTEREST	333	0	0	0	0	0	0.0%	0	0.0%
PUBLIC WORKS BLDG - INTEREST	21,283	14,252	6,945	6,537	0	(6,537)	-100.0%	(6,945)	-100.0%
REFURBISH T/B -INTEREST	4,257	2,850	1,389	1,434	0	(1,434)	-100.0%	(1,389)	-100.0%
WILLISTOWN CONSERVATION TRUST	2,554	1,710	833	860	0	(860)	-100.0%	(833)	-100.0%
PAOLI PIKE & 352 INTERSECTION	12,140	8,129	3,961	4,089	0	(4,089)	-100.0%	(3,961)	-100.0%
WESTTOWN ROAD BRIDGE	3,712	2,486	1,211	1,250	0	(1,250)	-100.0%	(1,211)	-100.0%
PARK BRIDGE OVER RIDLEY CREEK	1,064	713	347	358	0	(358)	-100.0%	(347)	-100.0%
PARK WARNING LGHT @ APPLEBROOK	358	239	117	120	0	(120)	-100.0%	(117)	-100.0%
PURCHASE LOT WESTTOWN WAY	426	285	139	143	0	(143)	-100.0%	(139)	-100.0%
PAOLI PK/LINE-LEFT TURN LANES	1,064	713	347	358	0	(358)	-100.0%	(347)	-100.0%
SERIES 2017 BOND INTEREST	141,900	141,700	141,500	141,500	141,400	(100)	-0.1%	(100)	-0.1%
DEBT SERVICE	576,090	550,077	548,789	549,282	461,400	(87,882)	-0.2%	(87,389)	-15.9%
PENSION FUND CONTRIBUTION									
PENSION - DC NON-UNIFORM	136,373	132,827	141,100	141,100	158,700	17,600	12.5%	17,600	12.5%
PENSION FUND CONTRIBUTION	136,373	132,827	141,100	141,100	158,700	17,600	6.2%	17,600	12.5%
INSURANCE PREMIUMS									
HEALTH/LIFE/DISABILITY INS - OFFICE	122,399	150,739	208,920	204,339	220,704	16,364	8.0%	11,784	5.6%
HEALTH/LIFE/DISABILITY INS - CODES	21,977	12,886	21,317	11,302	23,632	12,329	109.1%	2,315	10.9%
HEALTH/LIFE/DISABILITY INS - PERMIT	48,931	41,884	55,717	63,729	80,882	17,154	26.9%	25,165	45.2%
HEALTH/LIFE/DISAB INS - PUBLIC WORK	(23)	97	0	0	0	(0)	-100.0%	0	0.0%
HEALTH/LIFE/DISAB - PW SANITATION	37,659	30,828	28,378	41,576	39,350	(2,226)	-5.4%	10,972	38.7%
HEALTH/LIFE/DISAB - PW PARKS	28,339	43,570	40,202	47,158	53,404	6,246	13.2%	13,202	32.8%
HEALTH/LIFE/DISAB - PW SNOW	6,198	11,433	18,919	4,335	16,864	12,530	289.0%	(2,054)	-10.9%
HEALTH/LIFE/DISAB INS - PW ROADS	70,838	86,787	130,066	100,732	137,726	36,994	36.7%	7,660	5.9%
BENEFITS - PARK REVENUE GENERATED	3,149	4,841	4,730	5,346	5,621	275	5.1%	892	18.9%
HEALTH/LIFE/DISAB INSUR - PARK/REC	24,813	31,676	40,934	42,343	43,187	844	2.0%	2,253	5.5%
HEALTH, ACCID. & LIFE	0	156	0	70,068	0	(70,068)	-100.0%	0	0.0%
INSURANCE COVERAGE -PREM.	308,207	145,085	187,588	210,501	197,500	(13,001)	-6.2%	9,912	5.3%
HEALTH/LIFE/DISAB - PW STORMWATER	28,906	13,852	14,189	30,983	28,107	(2,876)	-9.3%	13,918	98.1%
INSURANCE PREMIUMS	701,393	573,834	750,959	832,413	846,978	14,565	30.9%	96,019	12.8%

	2021 Actual	2022 Actual	2023 Budget	2023 Proj	2024 Budget	Budget 24 vs 23 Proj	Budget 24 vs 23 Proj	Budget 24 vs 23 Budget	Budget 24 vs 23 Budget
EMPLOYEE BENEFITS									
MISC. EMPLOYEE BENEFITS	1,632	901	1,222	470	500	30	6.4%	(722)	-59.1%
DRUG & ALCOHOL TESTING	1,028	960	645	881	1,000	119	13.5%	356	55.2%
ER PAYROLL TAXES - OFFICE	55,908	61,462	67,082	81,348	68,772	(12,575)	-15.5%	1,691	2.5%
ER PAYROLL TAXES - FIRE FIRE STIPEN	0	0	0	0	1,728	1,728	0.0%	1,728	0.0%
ER PAYROLL TAXES - CODES	7,682	6,444	7,101	7,733	7,561	(172)	-2.2%	460	6.5%
ER PAYROLL TAXES - PERMITS	17,133	15,934	18,496	15,241	17,259	2,018	13.2%	(1,237)	-6.7%
ER PAYROLL TAXES - PW	0	1,592	0	0	0	0	0.0%	0	0.0%
ER TAXES - PW SEWER	17,150	12,026	9,230	13,462	12,654	(808)	-6.0%	3,424	37.1%
ER TAXES - PW PARKS	12,560	17,357	19,188	17,766	24,816	7,050	39.7%	5,628	29.3%
ER TAXES - PW SNOW	3,864	5,030	6,153	1,196	5,423	4,227	353.3%	(730)	-11.9%
ER TAXES - PW ROADS	31,923	34,469	42,303	37,158	44,289	7,131	19.2%	1,986	4.7%
ER TAX PARK MAINT GENERATE REVENUE	1,396	1,929	1,538	1,766	1,808	42	2.4%	269	17.5%
ER PAYROLL TAXES - PARK/REC	9,502	13,863	16,423	19,628	18,999	(629)	-3.2%	2,577	15.7%
UNIFORMS	39,758	43,946	47,225	53,017	60,000	6,983	13.2%	12,775	27.1%
ER TAXES - PW STORMWATER	12,923	4,422	4,615	0	9,039	9,039	0.0%	4,424	95.9%
TRAINING & SEMINARS-EMPLY	1,374	3,631	19,550	23,890	10,000	(13,890)	-58.1%	(9,550)	-48.8%
EMPLOYEE BENEFITS	213,833	223,966	260,770	273,555	283,848	10,292	16.4%	23,078	8.9%
INTERFUND TRANSFERS (Additional due to surplus)									
TRANSF. TO CAPITAL RESERVE	61,647	250,322	0	0	0	0	0.0%	0	0.0%
TRFR. TO INFRA STRUCTURE FUND	339,058	200,258	0	0	0	0	0.0%	0	0.0%
TRANSFER TO OPERATING RESERVE	154,117	0	0	0	0	0	0.0%	0	0.0%
INTERFUND TRANSFERS	554,822	450,580	0	0	0	0	0.0%	0	0.0%
TOTAL EXPENSES	11,389,421	11,901,916	12,278,669	12,463,419	12,753,833	290,415	3.2%	475,164	3.9%
RESULTS FROM OPERATIONS	64,058	85,088	0	270,505	0	(270,505)		0	
Annual Transfers from General Fund to Capital Reserve	396,263	736,989	580,499	417,501	359,950	(57,551)		(220,549)	