



FINAL BUDGET 2017

West Goshen Township
Chester County
Pennsylvania

Committed to Excellence in Community Service



WEST GOSHEN TOWNSHIP

SUPERVISORS

Raymond H. Halvorsen, Chairman
Edward G. Meakim, Jr., Vice Chairman
Philip J. Corvo, Member
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TOWNSHIP MANAGER

Casey LaLonde

FINANCE DIRECTOR

Jeanne M. Denham

Committed to Excellence in Community Service

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RAYMOND H. HALVORSEN, *Chairman*
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CHRISTOPHER PIELLI, ESQ., *Member*
HUGH J. PURNELL, JR., *Member*

Board of Supervisors

CASEY LALONDE, *Township Manager*

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December 14, 2016

To the Board of Supervisors, Residents and Business Owners of West Goshen Township:

I am pleased to present this annual operating budget for West Goshen Township for the fiscal year beginning January 1, 2017, and ending December 31, 2017. The Budget was prepared in accordance with section 3202 of the Second Class Township Code. This budget document contains information about the Township's General, Sewer, Waste and Recycling, State Highway (Liquid Fuels), and Capital Reserve Funds.

The purpose of this budget message is to highlight key information contained within the 2017 operating budget, to explain the methods used to balance the budget, and to apprise West Goshen Township residents of the current and future fiscal landscape.

INTRODUCTION

West Goshen Township services continue to represent excellent value for residents, business owners and visitors. #24 on Money Magazine's Best Places to Live for 2015, the Township provides 24-hour police service that includes specialty divisions; its parks and recreation programs have been recognized in national publications; its proactive streets maintenance and reconstruction program is unmatched in the surrounding area; and its well-managed sewage treatment facility not only provides cost effective service to Township residents and businesses, but also accepts flows under agreements with neighboring municipalities. That our consumers have come to rely on the full complement of services provided is a testament to the Township's commitment to its mission – public service. Not surprisingly, the cost of fulfilling this mission continues to rise. However, the Board of Supervisors and Township staff remains committed to providing value to taxpayers by maintaining quality service levels and offering new benefits whenever the opportunity presents itself and the Township's fiscal position permits.

ECONOMIC OUTLOOK

National economic outlooks are, as in 2015 and 2016, guardedly optimistic for 2017. During 2016, new applications for unemployment have dropped, the overall unemployment rate has dropped and new housing starts have increased. The Consumer Price Index (CPI) is 1.3%. The national Consumer Confidence Index stands at a strong 107.1 through November 30, 2016.

Short-term interest rates remain at historic lows with long-term interest rate increases expected. A strong US dollar, low inflation and strong domestic energy development has kept interest rates from rising. National Gross Domestic Product (GDP) is expected to average between 2% and 3% in 2017.

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

2017 BUDGET PROCESS

The annual budget process is a critical and time-sensitive process that acts as a blueprint for the Board of Supervisors' policy initiatives and projects over the following year. The Board's involvement in this process demonstrates each member's commitment to openly address fiscal challenges and to deal with those challenges in a manner that best ensures and protects the long-term financial condition of our community. West Goshen Township is committed to meeting the needs of its community in the most efficient and effective manner possible. Township staff will lead the way by striving hard to earn the respect and trust of its residents through prudent planning and constant monitoring of expenditures during the coming year and beyond.

For the 2017 budget cycle, two Supervisors worked closely with the Township staff beginning in June 2016 and worked through the fall to construct a budget that maintained the high level of customer with restrained spending.

For many consecutive years, the Township consistently generated revenues in excess of budgeted figures and contained expenditures below budgeted amounts. I am pleased to present a 2017 budget that projects an approximate \$16,900 surplus.

Revenues are budgeted slightly lower for 2017, specifically in Earned Income Tax and Miscellaneous Revenue. The Board of Supervisors is sensitive to the financial reality of its residents, and has attempted to preserve that position by adopting a budget that fulfills the Township's mission without a real estate tax increase. The Board has prioritized Department requests and has allocated available funds in a way that best ensures the alignment of municipal resources and community needs.

Total expenditures for 2017 are budgeted \$77,576 above the budgeted expenditures for 2016, or a 0.5% increase. This is not a naturally occurring circumstance. Rather, it is the result of extraordinarily arduous discussions between the Board and Township Department Heads. The Board expects to maintain the Township's surplus through 2017.

LOOKING BACK

The Township continues to examine its obligations and compliance options under the Clean Water Act. The Township previously halted implementation of a Stormwater Authority and establishment of a user fee, a project that was ongoing from 2014 until the Pennsylvania Department of Environmental Protection issues the Township's its stormwater permit, maybe sometime by 2018.

LOOKING AHEAD

Land development for the Jerrehian tract (the Woodlands at Greystone project) will most likely have Final Plan Approval in late 2016 or early 2017. The plan proposes 598 new dwelling units and 162 acres of passive park land. This project is located on the last remaining unbuilt greenspace in the Township, thus making the Township virtually built-out.

In 2014, the Township successfully negotiated a three (3) year contract with the Police Union, including three (3) percent annual salary increases, a tiered salary increase policy for new Officers and implementation of a new \$1,500 single/\$3,000 family high deductible health insurance plan that became effective for all uniformed and non-uniformed employees. These plans typically lower premiums and allow covered individuals to manage their own health care costs. This calendar year, plan utilization was so favorable that the Township received an unprecedented 5.0% premium decrease for 2017.

FUND INFORMATION

GENERAL FUND

The General Fund is the general operating fund of the Township. It is maintained to account for all financial resources except those required to be accounted for in another fund. The general tax revenues of the Township as well as other resources received and not designated for a specific purpose are accounted for in the General Fund.

In 2017, the major revenue sources will continue to be Earned Income Tax and Real Estate Tax. Other key income sources in the General Fund include Real Estate Transfer Tax, Cable Television Franchise Fee, State Aid, and Building Permit Fees. Both Transfer Tax and Building Permit Fees have steadily trended upward since the recession. Revenues appear on page 12.

Budgeted General Fund expenses will increase by 0.5% in 2017. This very modest overall increase was achieved largely through prioritized spending and modified major capital plans. The most significant expenditures of General Fund are traditionally those related to personnel and major capital, though it's worth pointing out here that the Township's legal services expense has exceeded budgeted amounts since 2014. Despite the combined efforts of the elected Board and Township management to educate and include some of its more involved residents in problem solving processes where appropriate and feasible, the Township has been forced to defend itself in formal legal actions over the past two years. The Board and Township staff strive to maintain an open, respectful dialogue with concerned citizens; invite meaningful citizen engagement; are receptive to reasonable suggestions and accommodations; and expect that our mutual commitment to maintaining that which makes West Goshen Township one of the best places to live strengthens connections within and for the community. Refer to General Fund expenses on page 14.

ENTERPRISE FUNDS

Enterprise Funds (that is, the Sewer Fund and the Waste and Recycling Fund) are maintained to account for activities that are financed and operated in a manner similar to private business, with the intent that the cost of providing services on a continuing basis is financed or recovered by user charges.

The Sewer Fund budget has a budgeted surplus of approximately \$6,000.

The Waste and Recycling Fund will realize a small deficit for 2017 of approximately \$19,600. The Township has awarded a three-year trash and recycling collection contract to Allied Waste (Republic) effective January 1, 2017, as the result of the required bidding process. In terms of frequency, services offered, and cost, the collection program is expected to remain largely the same through 2019, with the noteworthy enhancement of automated recycling totes as well as a supplementary contract for trash pick-up at 21 bus shelters. Additionally, allocation has been made to continue the senior citizen rebate program for another year.

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

STATE HIGHWAY or LIQUID FUELS FUND

The primary revenue in the State Highway Fund is a grant from the Commonwealth of Pennsylvania for 2017 representing Liquid Fuel Tax in the amount of roughly \$680,000. The balance of revenue is interest earned from investments and the fund balance. The increase in Commonwealth of Pennsylvania funding stems from the Pennsylvania legislature's removal of the Oil Company Franchise Tax. The Township's funding stream will increase over the next several

years, providing some relief to the Township General Fund for the Township's street paving program.

Grant proceeds, interest earnings, and the fund's reserve are expected to fund expenditures of \$725,000. The expenditures support the street paving program by helping to shoulder the costs associated with snow removal and street maintenance and construction. View the State Highway Fund budget beginning on page 39.

CAPITAL RESERVE FUND

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

The amounts for 2017 will primarily be expended on capital improvements and debt service payments. The Capital Reserve Fund budget begins on page 42.

CONCLUSION

This budget lays the groundwork for the continued success of our community. I applaud the elected Board of Supervisors for taking a proactive approach to planning for the Township's future while protecting the quality of life that is unmatched in Southeastern Pennsylvania. The Township will continue uncompromised delivery of top quality services, while fulfilling mandatory requirements placed upon us by various county, state and federal agencies.

The difficult task of budget preparation is a collective effort of Township management, Department Heads and staff and the Township Supervisors. As in previous years, the Township's elected officials and senior management worked closely on the budget to achieve an acceptable balance between revenues and necessary expenditures.

In closing, I would like to thank the West Goshen Township Board of Supervisors for its leadership and support throughout the year. I also want to express my thanks to the Township's senior staff: Assistant Township Manager Derek Davis, Finance Director Jeanne Denham, Assistant Finance Director Jennifer Latzer, Accounting Manager Christine Riffey, Township Engineer Richard Craig, Police Chief Joseph Gleason, Public Works Director J. David Woodward, Streets Superintendent Mark Bertolami, Parks Superintendent Dorine McClune, Sewer Superintendent Michael Moffa, Facilities Manager Michael Caccavo, and Park and Recreation Director Kenneth Lehr. The Township operates effectively and efficiently primarily because of the outstanding dedication to service provided by our Township employees.

Sincerely,

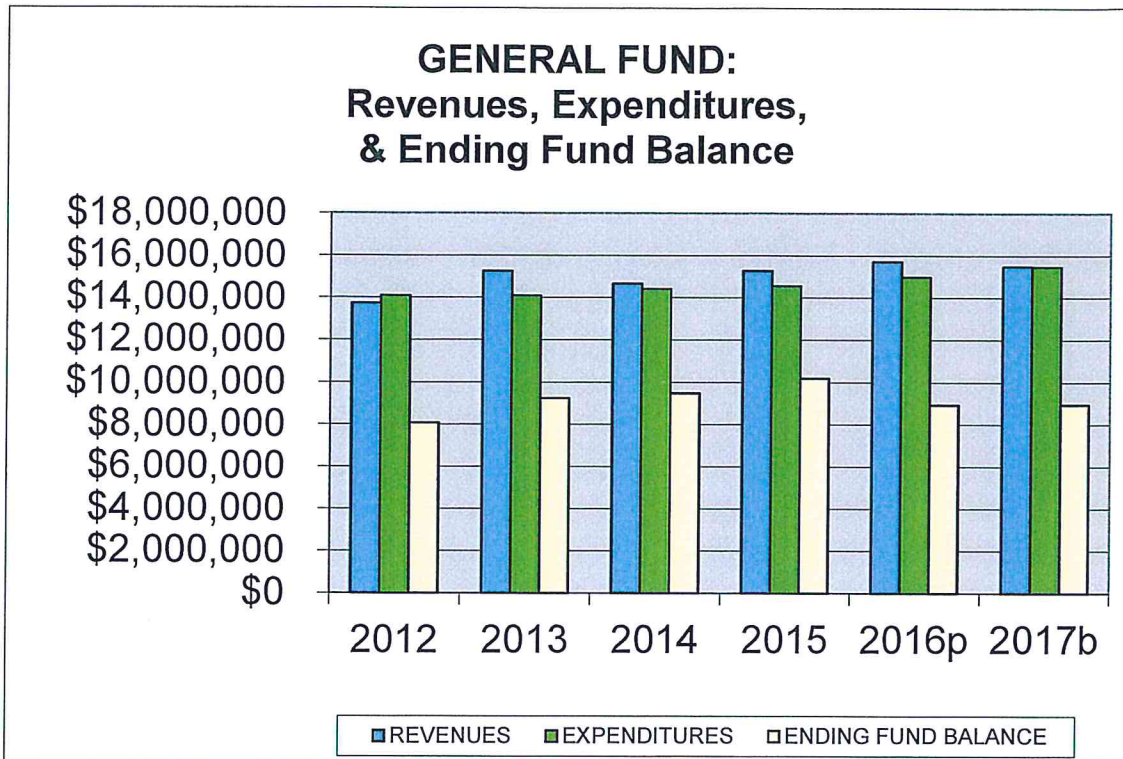


Casey LaLonde
Township Manager

GENERAL FUND

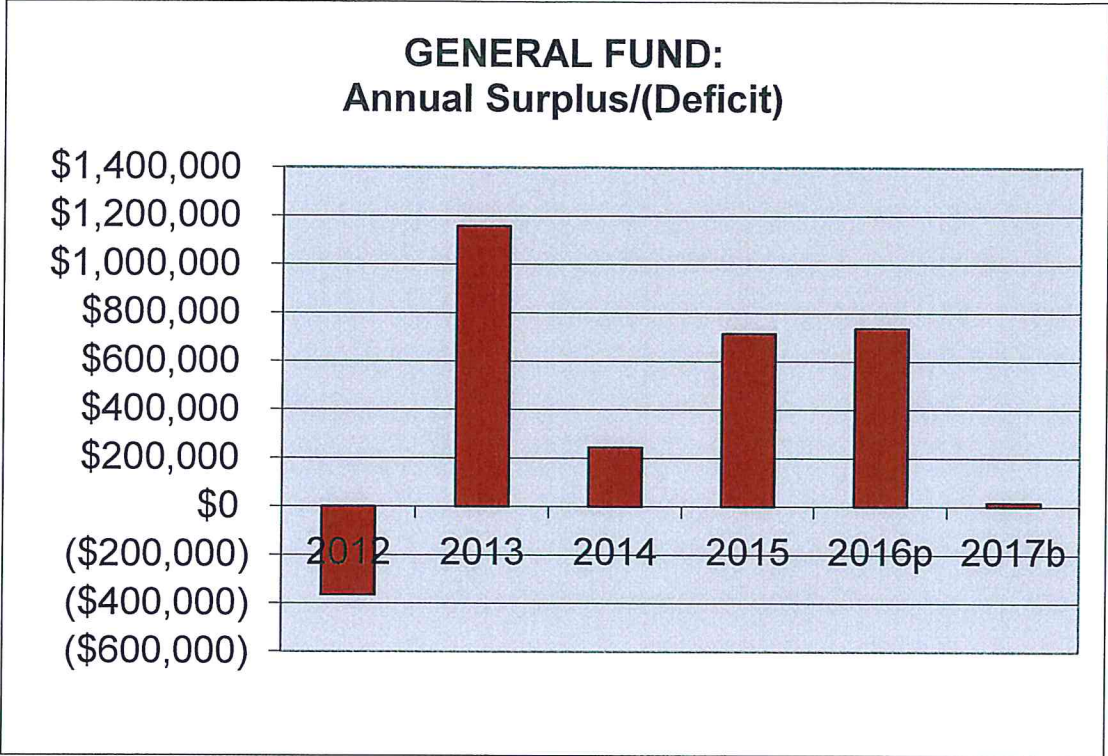


Committed to Excellence in Community Service



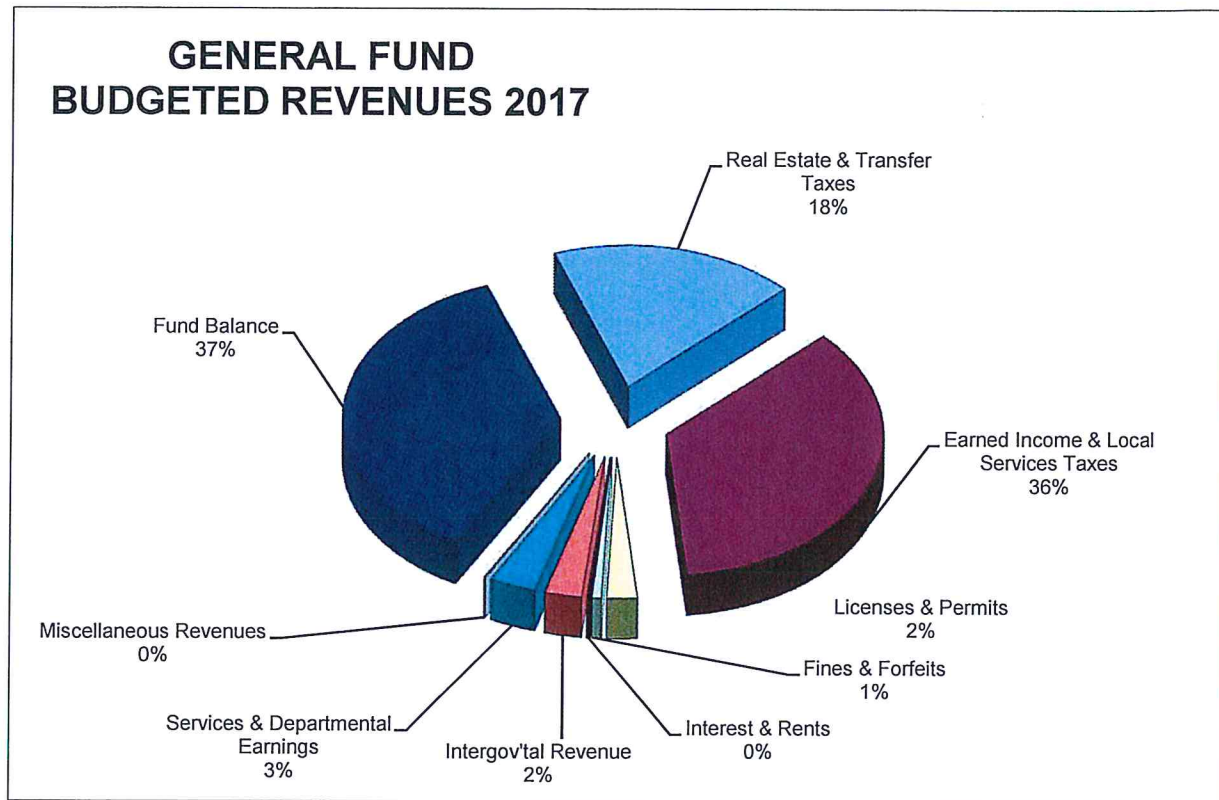
<u>YEAR</u>	<u>REVENUES</u>	<u>EXPENDITURES</u>	<u>ENDING FUND BALANCE</u>
2012	\$13,730,278	\$14,095,400	\$8,072,220
2013	\$15,251,777	\$14,093,850	\$9,230,147
2014	\$14,662,099	\$14,417,939	\$9,474,307
2015	\$15,264,585	\$14,550,037	\$10,188,855
2016p	\$15,711,669	\$14,976,225	\$8,924,299
2017b	\$15,488,083	\$15,471,179	\$8,941,203

p=projected
b=budget



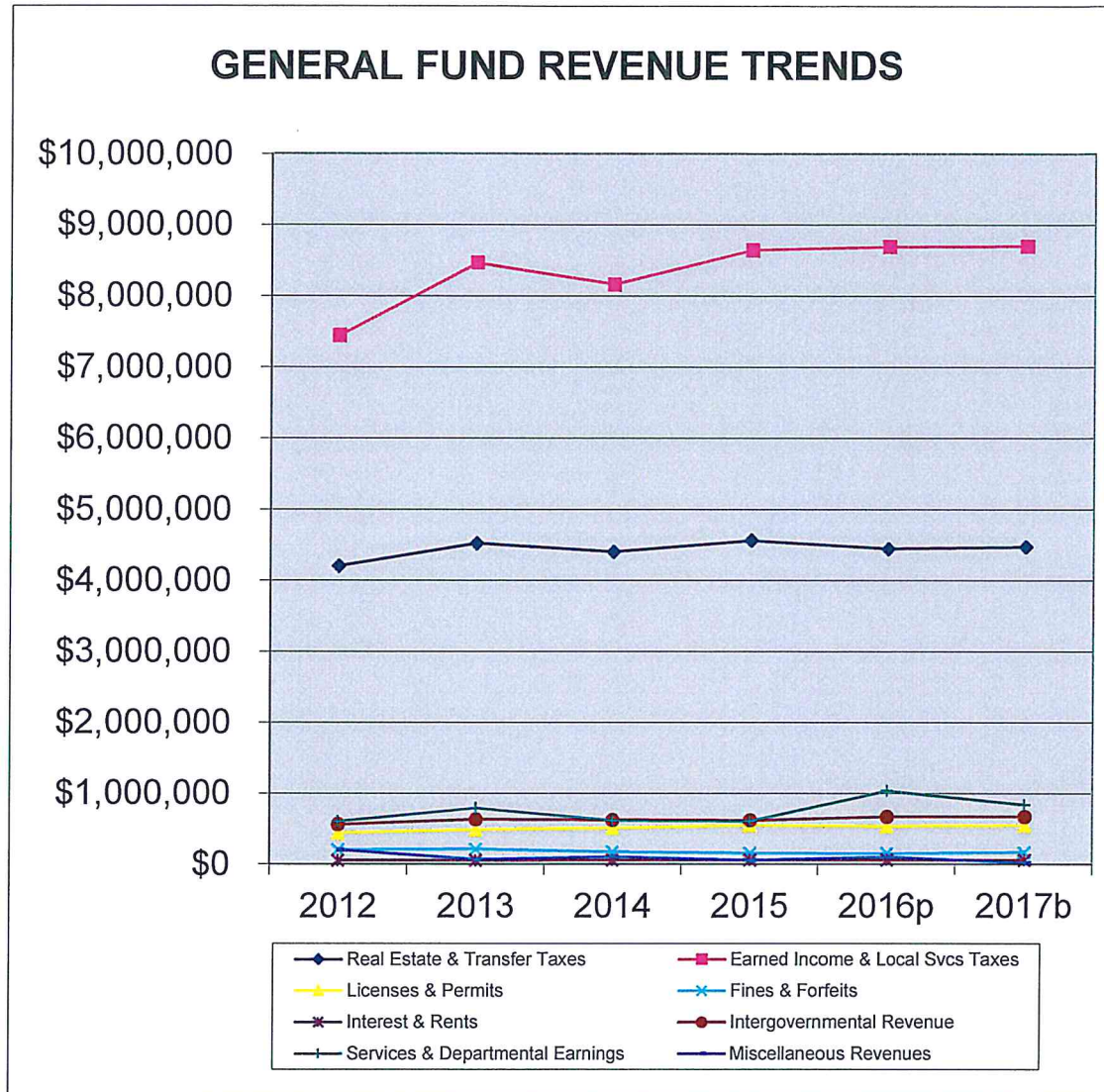
<u>YEAR</u>	<u>SURPLUS/ (DEFICIT)</u>
2012	(\$365,122)
2013	\$1,157,927
2014	\$244,160
2015	\$714,548
2016p	\$735,444
2017b	\$16,904

p=projected
b=budget



BUDGETED REVENUES 2017

Real Estate & Transfer Taxes	\$4,472,575
Earned Income & Local Services Taxes	\$8,700,750
Licenses & Permits	\$548,105
Fines & Forfeits	\$170,000
Interest & Rents	\$61,202
Intergovernmental Revenue	\$673,251
Services & Departmental Earnings	\$838,720
Miscellaneous Revenues	\$23,480
Fund Balance	\$8,924,299



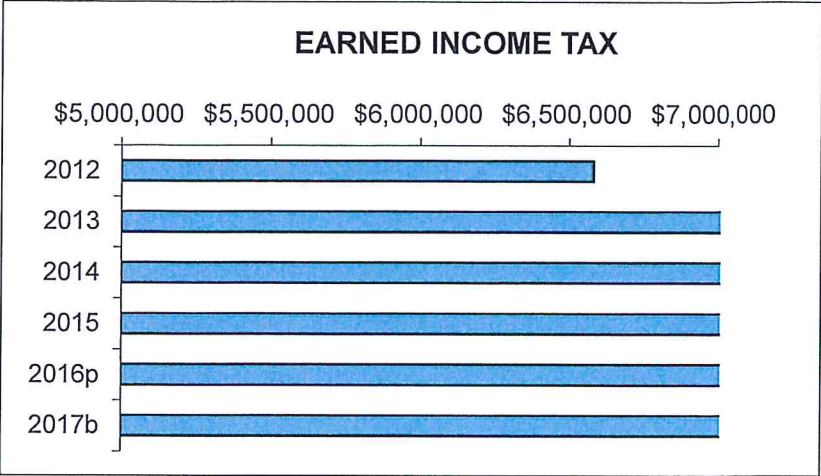
REVENUE TRENDS

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016p</u>	<u>2017b</u>
Real Estate & Transfer Taxes	\$4,204,339	\$4,527,321	\$4,406,460	\$4,563,212	\$4,448,390	\$4,472,575
Earned Income & Local Svcs Tax:	\$7,444,094	\$8,468,149	\$8,161,223	\$8,645,214	\$8,693,000	\$8,700,750
Licenses & Permits	\$443,041	\$489,642	\$508,464	\$551,956	\$534,057	\$548,105
Fines & Forfeits	\$207,449	\$214,466	\$174,803	\$160,664	\$156,594	\$170,000
Interest & Rents	\$57,214	\$55,864	\$58,544	\$60,680	\$63,924	\$61,202
Intergovernmental Revenue	\$563,172	\$635,326	\$625,181	\$619,051	\$673,251	\$673,251
Services & Departmental Earnings	\$605,174	\$791,052	\$618,628	\$608,993	\$1,038,785	\$838,720
Miscellaneous Revenues	\$205,975	\$69,957	\$108,796	\$54,815	\$103,668	\$23,480

p=projected
b=budget

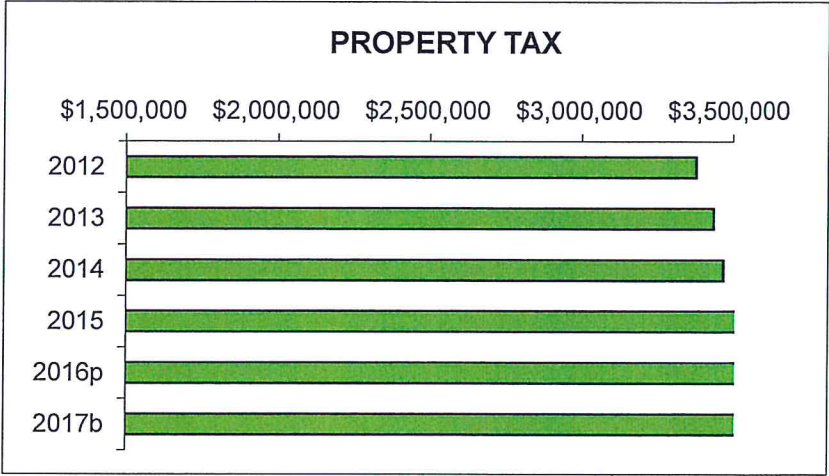
EARNED INCOME TAX

2012	\$6,581,967
2013	\$7,517,651
2014	\$7,151,156
2015	\$7,596,803
2016p	\$7,643,000
2017b	\$7,650,750



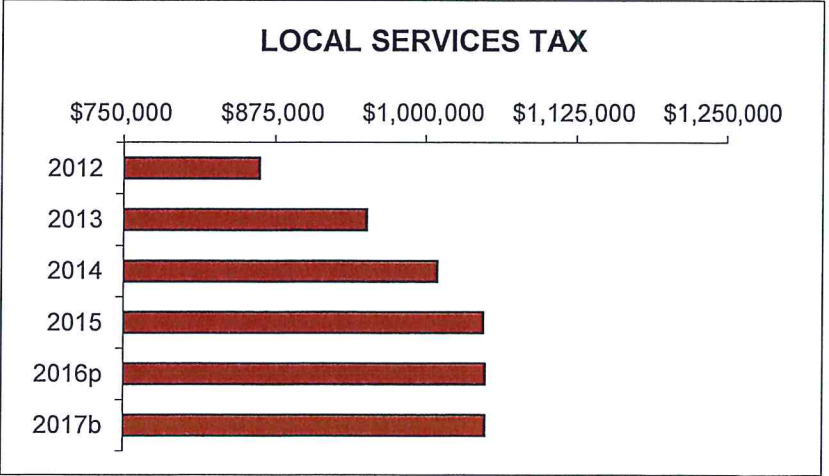
PROPERTY TAX

2012	\$3,375,071
2013	\$3,434,315
2014	\$3,468,061
2015	\$3,518,118
2016p	\$3,518,563
2017b	\$3,525,000

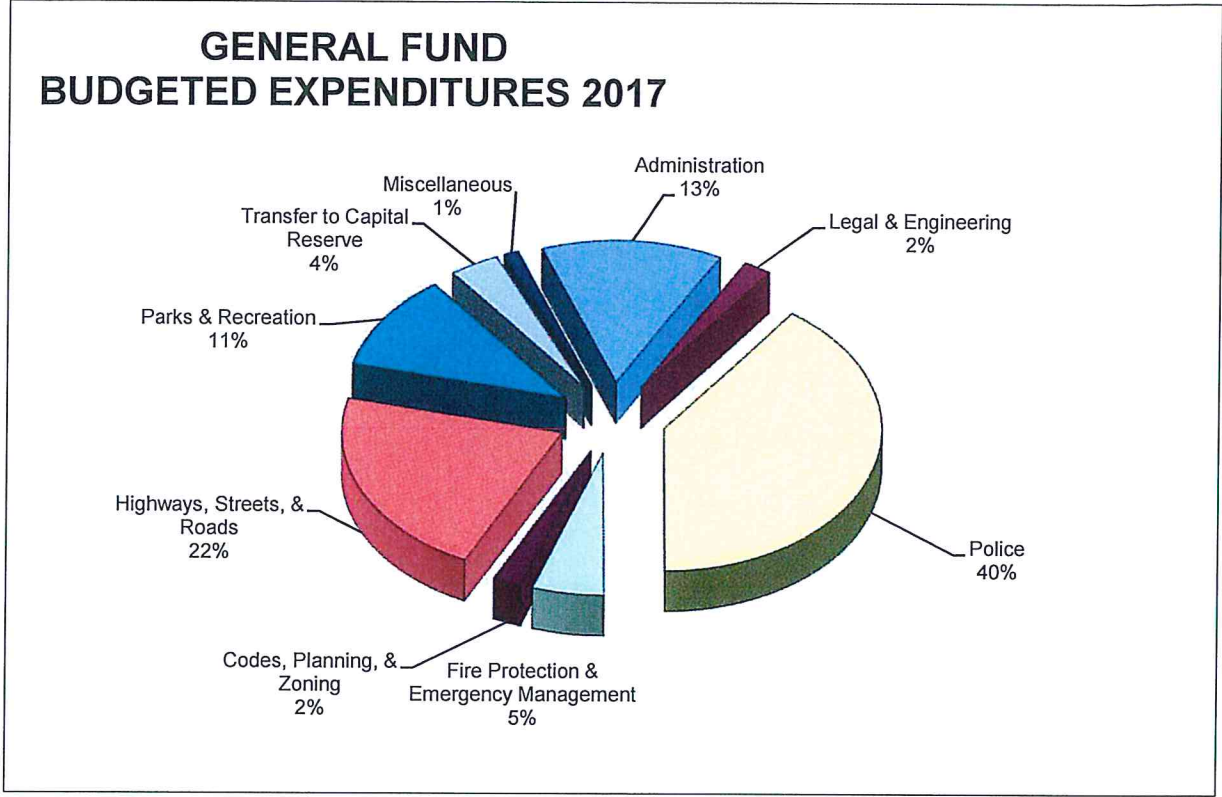


LOCAL SERVICES TAX

2012	\$862,127
2013	\$950,498
2014	\$1,010,067
2015	\$1,048,411
2016p	\$1,050,000
2017b	\$1,050,000



p=projected
b=budget



BUDGETED EXPENDITURES 2017

Administration	\$2,062,441
Legal & Engineering	\$321,168
Police	\$6,188,323
Fire Protection & Emergency Management	\$813,034
Codes, Planning, & Zoning	\$327,555
Highways, Streets, & Roads	\$3,339,968
Parks & Recreation	\$1,684,681
Transfer to Capital Reserve	\$566,435
Miscellaneous	\$167,574

ACCT CODE	ACCOUNT TITLE	ACTUAL 2015	BUDGET 2016	PROJECTED 2016	BUDGET 2017
REVENUES					
<u>REAL ESTATE & LOCAL ENABLING TAXES</u>					
01300-03110	REAL ESTATE CURRENT YEAR	\$3,518,118	\$3,550,000	\$3,518,563	\$3,525,000
01300-03120	REAL ESTATE PRIOR YEAR	\$3,260	\$3,000	\$1,880	\$3,000
01300-03130	DELINQUENT LIENED	\$35,281	\$35,000	\$35,000	\$35,000
01300-03140	INTERIMS	\$16,606	\$20,000	\$57,000	\$20,000
01310-03210	TRANSFER TAX	\$989,947	\$725,000	\$835,947	\$889,575
01310-03220	EARNED INCOME TAX	\$7,596,803	\$7,969,648	\$7,643,000	\$7,650,750
01310-03230	LOCAL SERVICES TAX	\$1,048,411	\$1,025,000	\$1,050,000	\$1,050,000
	TOTAL R.E. & ENABLING TAXES	\$13,208,426	\$13,327,648	\$13,141,390	\$13,173,325
<u>LICENSES & PERMITS</u>					
01321-03320	SOLICITORS & REFUSE	\$1,600	\$900	\$1,900	\$1,250
01321-03330	CABLE TV FRANCHISE	\$547,466	\$543,654	\$525,657	\$544,055
01321-03340	STREET ENCROACHMENTS	\$2,890	\$2,500	\$6,500	\$2,800
	TOTAL LICENSES & PERMITS	\$551,956	\$547,054	\$534,057	\$548,105
<u>FINES & FORFEITS</u>					
01331-03410	VEHICLE CODE VIOLATIONS	\$102,498	\$135,000	\$96,594	\$110,000
01331-03420	ORDINANCE VIOLATIONS	\$58,166	\$60,000	\$60,000	\$60,000
	TOTAL FINES & FORFEITS	\$160,664	\$195,000	\$156,594	\$170,000
<u>INTEREST & RENTS</u>					
01340-03510	INTEREST EARNINGS	\$21,731	\$20,259	\$22,000	\$21,057
01340-03521	PARK/PAVILION RENTALS	\$10,138	\$9,290	\$12,249	\$9,580
01340-03522	CELL TOWER RENT	\$28,811	\$29,675	\$29,675	\$30,565
	TOTAL INTEREST & RENTS	\$60,680	\$59,224	\$63,924	\$61,202

GENERAL FUND
2017 FINAL BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL 2015	BUDGET 2016	PROJECTED 2016	BUDGET 2017
<u>INTERGOVERNMENTAL REVENUE</u>					
01355-03610	PUBLIC UTILITY TAX	\$14,624	\$14,624	\$14,770	\$14,770
01355-03620	ALCOHOLIC BEVERAGE LICENSES	\$3,150	\$3,150	\$3,150	\$3,150
01355-03630	FOREIGN FIRE INSURANCE	\$210,417	\$210,417	\$211,259	\$211,259
01355-03635	STATE AID EMPLOYEE PENSION	\$390,860	\$390,860	\$444,072	\$444,072
	TOTAL INTERGOVTAL REVENUE	\$619,051	\$619,051	\$673,251	\$673,251
<u>SERVICES & DEPARTMENTAL EARNINGS</u>					
01361-03710	SUBDIV/LAND DEV APPLIC FEES	\$13,250	\$8,000	\$15,000	\$15,000
01361-03711	SUBDIV/LAND DEV REVIEW FEES	\$21,150	\$20,000	\$35,000	\$28,000
01361-03713	HEARING FEES	\$23,250	\$20,000	\$9,250	\$5,000
01361-03715	SALE OF MAPS & PUBLICATIONS	\$50	\$25	\$20	\$20
01361-03720	SPECIAL POLICE SERVICES	\$146,628	\$155,000	\$160,000	\$155,000
01361-03730	BUILDING PERMITS	\$305,749	\$300,000	\$700,000	\$525,000
01361-03731	PLUMBING PERMITS	\$18,640	\$12,000	\$44,250	\$35,000
01361-03780	SUMMER RECREATION FEES	\$80,276	\$81,000	\$75,265	\$75,700
	TOTAL SERVICES & DEPT EARNINGS	\$608,993	\$596,025	\$1,038,785	\$838,720
<u>MISCELLANEOUS REVENUES</u>					
01380-03800	MISCELLANEOUS	\$52,683	\$220,180	\$94,000	\$19,980
01380-03890	SALE OF FIXED ASSETS	\$2,132	\$7,000	\$9,668	\$3,500
	TOTAL MISCELLANEOUS REVENUES	\$54,815	\$227,180	\$103,668	\$23,480
	TOTAL REVENUES	\$15,264,585	\$15,571,182	\$15,711,669	\$15,488,083
<u>OTHER FINANCING SOURCES</u>					
	RESERVED FROM PRIOR YEAR	\$9,474,307	\$9,995,004	\$10,188,855	\$8,924,299
	TOTAL OTHER FINANCING SOURCES	\$9,474,307	\$9,995,004	\$10,188,855	\$8,924,299
	TOTAL REVENUES & OTHER FINANCING SOURCES	\$24,738,892	\$25,566,186	\$25,900,524	\$24,412,382

GENERAL FUND
2017 FINAL BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL 2015	BUDGET 2016	PROJECTED 2016	BUDGET 2017
EXPENDITURES					
GENERAL GOVERNMENT					
ADMINISTRATION					
<u>SALARIES & WAGES</u>					
01400-10105	ELECTED OFFICIALS	\$17,359	\$15,469	\$17,119	\$17,719
01400-10110	MANAGER	\$122,032	\$127,914	\$127,914	\$133,466
01400-10115	OVERTIME	\$2,083	\$350	\$4,148	\$2,188
01400-10125	SECRETARIAL/CLERICAL	\$232,420	\$173,897	\$167,016	\$163,995
01400-10135	FINANCE PERSONNEL	\$229,631	\$244,055	\$245,068	\$253,621
01400-10170	HEALTHCARE WAIVER	\$0	\$0	\$0	\$0
	TOTAL SALARIES & WAGES	\$603,525	\$561,685	\$561,265	\$570,989
<u>EMPLOYEE BENEFITS</u>					
01400-11156	EMPLOYEE INSURANCE	\$309,093	\$337,785	\$281,815	\$312,949
01400-11160	PENSION MIN MUNICIPAL OBLIG	\$147,734	\$157,827	\$157,827	\$173,367
01400-11161	FICA & MEDICARE TAX	\$45,171	\$42,549	\$40,677	\$42,945
01400-11164	WORKERS' COMPENSATION	\$9,163	\$10,089	\$9,307	\$9,379
01400-11167	TUITION REIMBURSEMENT	\$0	\$17,300	\$9,100	\$12,100
01400-11170	PENSION ACTUARY EXPENSE	\$6,895	\$5,500	\$6,500	\$7,000
	TOTAL EMPLOYEE BENEFITS	\$518,056	\$571,050	\$505,226	\$557,740
<u>OTHER EXPENSES</u>					
01400-13250	CONFERENCES & TRAINING	\$34,801	\$40,064	\$39,161	\$44,621
01400-13251	MILEAGE	\$0	\$50	\$0	\$50
01400-15260	DUES	\$5,914	\$8,950	\$8,499	\$9,055
01400-16265	SUBSCRIPTIONS	\$2,818	\$2,000	\$2,152	\$3,200
01400-17350	BONDING INSURANCE	\$5,332	\$5,332	\$5,673	\$5,332
01400-19163	MISC EMPLOYEE BENEFITS	\$19,535	\$20,963	\$23,130	\$21,995

GENERAL FUND
2017 FINAL BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL 2015	BUDGET 2016	PROJECTED 2016	BUDGET 2017
01400-21200	OFFICE SUPPLIES	\$13,468	\$13,140	\$11,849	\$13,200
01400-30240	GENERAL OPERATING EXPENSE	\$7,276	\$13,670	\$13,460	\$13,650
01400-30275	SMALL ITEMS OF EQUIPMENT	\$5,278	\$3,000	\$2,800	\$3,000
01400-31290	PROFESSIONAL SERVICES	\$22,657	\$3,600	\$23,500	\$4,600
01400-32320	COMMUNICATION	\$27,054	\$26,846	\$26,313	\$27,256
01400-33165	UNEMPLOYMENT COMPENSATION	\$7,051	\$0	\$3,345	\$0
01400-34340	ADVERTISING & PRINTING	\$27,049	\$31,470	\$18,200	\$30,110
01400-35230	ELECTRICITY/GAS	\$47,073	\$48,265	\$50,011	\$50,257
01400-36370	SERVICE CONTRACT - I.T. EQUIPMNT	\$24,975	\$32,760	\$32,688	\$31,438
01400-36450	CONTRACTED SERVICE COMPUTER	\$32,105	\$34,000	\$30,261	\$33,041
01400-36470	ANIMAL CONTROL SPCA	\$18,495	\$18,000	\$10,774	\$11,100
01400-37325	POSTAGE	\$14,830	\$15,700	\$15,046	\$15,930
01400-42375	VEHICLE MAINTENANCE	\$1,504	\$2,400	\$3,150	\$2,400
01400-51374	EQUIPMENT REPAIRS & MAINT	\$13,660	\$18,227	\$13,784	\$14,046
01400-62231	VEHICLE FUEL	\$1,830	\$2,521	\$2,000	\$3,000
01400-80159	MISCELLANEOUS CONTRIBUTIONS	\$6,000	\$108,200	\$106,000	\$8,200
01400-90750	MINOR CAPITAL EQUIPMENT	\$14,882	\$35,675	\$12,700	\$7,090
01400-90760	MAJOR CAPITAL EQUIPMENT	\$82,695	\$79,000	\$66,000	\$60,000
	TOTAL OTHER EXPENSES	\$436,282	\$563,833	\$520,496	\$412,571
	TOTAL ADMINISTRATION	\$1,557,863	\$1,696,568	\$1,586,987	\$1,541,300
	<u>AUDITING & TAX COLLECTION</u>				
01402-10110	AUDITOR COMPENSATION	\$0	\$90	\$90	\$90
01402-31310	AUDITING SERVICES	\$30,259	\$31,620	\$33,870	\$32,600
01403-10110	TAX COLLECTOR COMPENSATION	\$28,000	\$28,000	\$28,000	\$28,000
01403-11161	FICA & MEDICARE TAX	\$2,142	\$2,149	\$2,027	\$2,149
01403-17350	BONDING INSURANCE	\$0	\$0	\$0	\$0

GENERAL FUND
2017 FINAL BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL 2015	BUDGET 2016	PROJECTED 2016	BUDGET 2017
01403-21200	OFFICE SUPPLIES	\$1,457	\$1,500	\$2,475	\$2,475
01403-31460	EIT COMMISSION	\$138,724	\$122,611	\$120,950	\$118,650
01403-37325	POSTAGE	\$3,426	\$3,592	\$3,645	\$3,645
	TOTAL AUDITING & TAX COLL	\$204,008	\$189,562	\$191,057	\$187,609
	<u>LEGAL & ENGINEERING</u>				
01404-31290	LEGAL SERVICES	\$235,410	\$100,000	\$143,132	\$130,000
01405-10110	ENGINEER	\$120,836	\$124,190	\$124,936	\$127,118
01405-11161	FICA & MEDICARE TAX	\$8,877	\$9,501	\$9,080	\$9,725
01405-13250	CONFERENCES & TRAINING	\$4,020	\$7,100	\$5,500	\$7,100
01405-15260	DUES	\$1,465	\$7,725	\$7,400	\$7,725
01405-16265	SUBSCRIPTIONS	\$383	\$750	\$500	\$750
01405-18280	UNIFORMS & BOOTS	\$393	\$400	\$400	\$400
01405-30240	GENERAL OPERATING EXPENSE	\$1,495	\$4,900	\$4,900	\$5,250
01405-30275	SMALL TOOLS	\$548	\$750	\$700	\$750
01405-36370	SERVICE CONTRACT - I.T. EQUIPMNT	\$14,245	\$24,200	\$24,200	\$24,500
01405-90750	MINOR CAPITAL EQUIPMENT	\$0	\$0	\$0	\$7,850
01405-90760	MAJOR CAPITAL EQUIPMENT	\$9,000	\$7,000	\$7,000	\$0
	TOTAL LEGAL & ENGINEERING	\$396,672	\$286,516	\$327,748	\$321,168
	<u>BUILDINGS</u>				
01409-10120	WAGES	\$78,280	\$78,977	\$45,913	\$0
01409-10170	HEALTHCARE WAIVER	\$5,000	\$5,000	\$2,308	\$0
01409-11161	FICA & MEDICARE TAX	\$6,371	\$6,424	\$3,689	\$0
01409-13250	CONFERENCES & TRAINING	\$7,237	\$500	\$425	\$3,000
01409-15260	DUES	\$2,762	\$4,000	\$2,533	\$2,800
01409-18280	UNIFORMS & BOOTS	\$767	\$825	\$725	\$825
01409-21200	BUILDING SUPPLIES	\$13,337	\$13,930	\$10,800	\$19,100

GENERAL FUND
2017 FINAL BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL 2015	BUDGET 2016	PROJECTED 2016	BUDGET 2017
01409-31141	CLEANING SERVICES	\$29,249	\$31,328	\$30,784	\$31,263
01409-33166	INSURANCE	\$62,653	\$64,217	\$50,722	\$55,794
01409-38374	REPAIRS & MAINTENANCE	\$170,510	\$258,790	\$278,790	\$220,750
	TOTAL BUILDINGS	\$376,166	\$463,991	\$426,689	\$333,532
	TOTAL GENERAL GOVERNMENT	\$2,534,709	\$2,636,637	\$2,532,481	\$2,383,609
	PUBLIC SAFETY				
	<u>POLICE</u>				
01410-10125	CLERICAL/DISPATCHERS WAGES	\$202,481	\$211,259	\$235,315	\$255,798
01410-10126	CLERICAL/DISPATCHERS OVERTIME	\$1,988	\$1,600	\$4,545	\$4,800
01410-10130	UNIFORMED SALARIES	\$2,753,509	\$3,035,536	\$3,129,758	\$3,238,462
01410-10135	UNIFORMED OVERTIME	\$211,578	\$195,000	\$151,189	\$195,000
01410-10152	COURT OVERTIME	\$17,434	\$17,500	\$17,438	\$17,500
01410-10158	EXTRA DUTY	\$63,172	\$43,000	\$74,766	\$63,000
01410-10161	UPS DETAIL	\$21,626	\$22,000	\$21,473	\$22,000
01410-10170	HEALTHCARE WAIVER	\$0	\$20,000	\$17,500	\$10,000
01410-11156	EMPLOYEE INSURANCE	\$861,030	\$946,341	\$881,367	\$980,527
01410-11160	PENSION MIN MUNICIPAL OBLIG	\$457,267	\$260,710	\$260,710	\$283,331
01410-11161	FICA & MEDICARE TAX	\$60,040	\$61,992	\$64,006	\$71,542
01410-11164	WORKERS' COMPENSATION	\$149,925	\$163,936	\$164,499	\$149,141
01410-11167	TUITION REIMBURSEMENT	\$8,000	\$12,000	\$0	\$8,000
01410-11170	PENSION ACTUARY EXPENSE	\$8,545	\$6,200	\$6,600	\$8,500
01410-13250	CONFERENCES & TRAINING	\$31,842	\$34,700	\$34,850	\$38,000
01410-15260	DUES	\$2,285	\$2,200	\$1,800	\$2,200
01410-16265	SUBSCRIPTIONS	\$2,399	\$3,462	\$2,800	\$3,559
01410-18280	UNIFORMS & MAINTENANCE	\$39,485	\$40,440	\$40,440	\$39,540
01410-19163	MISC EMPLOYEE BENEFITS	\$10,745	\$8,200	\$11,973	\$11,800

GENERAL FUND
2017 FINAL BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL	BUDGET	PROJECTED	BUDGET
		2015	2016	2016	2017
01410-21200	OFFICE SUPPLIES	\$6,221	\$7,500	\$6,000	\$7,500
01410-30190	RECRUITING	\$835	\$1,000	\$0	\$500
01410-30240	GENERAL OPERATING EXPENSE	\$25,062	\$35,364	\$30,364	\$35,985
01410-30275	SMALL TOOLS	\$23,780	\$24,388	\$23,500	\$29,822
01410-30280	EMERGENCY RESPONSE TEAM EQPT	\$13,253	\$18,853	\$18,853	\$19,025
01410-30373	AMMUNITION & RANGE	\$12,830	\$14,650	\$14,650	\$14,650
01410-31141	CLEANING SERVICES	\$21,687	\$21,581	\$20,950	\$21,371
01410-31290	PROFESSIONAL SERVICES	\$600	\$600	\$600	\$600
01410-32320	COMMUNICATION	\$43,819	\$44,414	\$44,251	\$40,606
01410-32327	RADIO MAINTENANCE	\$3,577	\$5,000	\$5,000	\$5,000
01410-33166	INSURANCE	\$83,611	\$91,972	\$81,814	\$89,995
01410-34340	ADVERTISING & PRINTING	\$4,867	\$4,800	\$4,800	\$4,800
01410-35230	UTILITIES	\$46,933	\$48,500	\$49,633	\$49,885
01410-36370	SERVICE CONTRACT - I.T. EQUIPMNT	\$26,308	\$33,053	\$28,160	\$40,968
01410-36450	CONTRACTED SERVICE COMPUTER	\$28,329	\$33,000	\$30,429	\$33,041
01410-39480	COMMUNITY RELATIONS	\$8,966	\$10,000	\$10,000	\$10,000
01410-42375	VEHICLE MAINTENANCE	\$37,392	\$45,000	\$48,000	\$54,000
01410-43338	VEHICLE TIRES	\$7,474	\$7,700	\$7,700	\$7,700
01410-50339	CHANGEOVER EQUIPMENT	\$30,000	\$22,500	\$22,739	\$38,500
01410-51374	OFFICE EQUIPMENT REPAIRS	\$9,404	\$13,410	\$12,000	\$11,879
01410-62231	VEHICLE FUEL	\$53,139	\$71,326	\$45,000	\$50,000
01410-90750	MINOR CAPITAL EQUIPMENT	\$12,374	\$21,345	\$25,515	\$11,589
01410-90760	MAJOR CAPITAL EQUIPMENT	\$139,654	\$121,809	\$125,930	\$208,207
	TOTAL POLICE	\$5,543,466	\$5,783,841	\$5,776,917	\$6,188,323
	<u>FIRE PROTECTION</u>				
01411-10110	FIRE MARSHAL COMPENSATION	\$65,728	\$68,070	\$67,823	\$71,146

GENERAL FUND
2017 FINAL BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL 2015	BUDGET 2016	PROJECTED 2016	BUDGET 2017
01411-11161	FICA & MEDICARE TAX	\$5,009	\$5,207	\$4,908	\$5,443
01411-13250	CONFERENCES & TRAINING	\$362	\$3,500	\$3,500	\$3,500
01411-15260	DUES	\$430	\$795	\$650	\$795
01411-16265	SUBSCRIPTIONS	\$1,256	\$1,355	\$1,305	\$1,355
01411-18280	UNIFORMS & BOOTS	\$460	\$1,250	\$1,250	\$800
01411-30275	SMALL TOOLS	\$0	\$300	\$250	\$300
01411-36140	FIRE MARSHALL OPERATING	\$6,034	\$0	\$4,367	\$3,500
01411-61365	FIRE HYDRANTS	\$143,868	\$145,850	\$144,637	\$148,436
01411-80158	CONTRIBUTION FIRE PENSION	\$210,417	\$210,417	\$211,259	\$211,259
01411-80520	VOLUNTEER FIRE CO CONTRIBUTION	\$366,000	\$366,500	\$366,000	\$366,500
	TOTAL FIRE PROTECTION	\$799,564	\$803,244	\$805,949	\$813,034
	<u>CODE ENFORCEMENT</u>				
01413-10110	SALARIES	\$132,026	\$137,624	\$138,372	\$142,146
01413-10115	OVERTIME	\$4,069	\$3,150	\$4,447	\$4,063
01413-10120	WAGES	\$47,234	\$47,749	\$47,750	\$49,759
01413-10170	HEALTHCARE WAIVER	\$5,000	\$5,000	\$5,000	\$5,000
01413-11156	EMPLOYEE INSURANCE	\$57,299	\$60,046	\$56,674	\$58,244
01413-11161	FICA & MEDICARE TAX	\$14,249	\$14,697	\$14,214	\$15,302
01413-11164	WORKERS' COMPENSATION	\$1,306	\$1,437	\$1,326	\$1,336
01413-13250	CONFERENCES & TRAINING	\$5,201	\$5,500	\$5,500	\$6,250
01413-13260	DUES	\$225	\$375	\$275	\$275
01413-18280	UNIFORMS & BOOTS	\$545	\$1,500	\$1,200	\$1,500
01413-30220	CODE BOOKS & MAPS	\$6,322	\$8,000	\$3,000	\$8,000
01413-30275	SMALL TOOLS	\$60	\$400	\$300	\$400
01413-31290	LEGAL SERVICES	\$0	\$2,000	\$200	\$2,000
01413-42375	VEHICLE MAINTENANCE	\$305	\$1,000	\$700	\$1,000

GENERAL FUND
2017 FINAL BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL	BUDGET	PROJECTED	BUDGET
		2015	2016	2016	2017
01413-62231	VEHICLE FUEL	\$2,139	\$2,807	\$2,000	\$2,500
01413-90750	MINOR CAPITAL EQUIPMENT	\$0	\$0	\$0	\$0
	TOTAL CODE ENFORCEMENT	\$275,980	\$291,285	\$280,958	\$297,775
	<u>PLANNING & ZONING</u>				
01414-10110	ZHB/PLANNING COMMISSION	\$1,830	\$4,440	\$1,860	\$4,440
01414-11161	FICA & MEDICARE TAX	\$140	\$340	\$142	\$340
01414-31290	ZHB PROFESSIONAL & LEGAL SVCS	\$38,145	\$35,000	\$22,000	\$25,000
	TOTAL PLANNING & ZONING	\$40,115	\$39,780	\$24,002	\$29,780
	TOTAL PUBLIC SAFETY	\$6,659,125	\$6,918,150	\$6,887,826	\$7,328,912
	<u>HIGHWAYS, STREETS, ROADS & STORMWATER</u>				
01431-10110	PUBLIC WORKS SALARIES	\$43,197	\$51,846	\$53,562	\$27,690
01431-10120	WAGES	\$23,087	\$24,380	\$24,823	\$25,398
01431-11156	EMPLOYEE INSURANCE	\$385,092	\$402,376	\$396,385	\$396,960
01431-11160	PENSION MIN MUNICIPAL OBLIG	\$118,958	\$127,083	\$127,083	\$114,604
01431-11161	FICA & MEDICARE TAX	\$5,049	\$5,831	\$5,974	\$4,061
01431-11164	WORKERS' COMPENSATION	\$40,440	\$44,527	\$41,076	\$41,396
01431-13250	CONFERENCES & TRAINING	\$3,940	\$9,200	\$9,200	\$9,200
01431-13251	MILEAGE	\$0	\$125	\$211	\$225
01431-18280	UNIFORMS & BOOTS	\$12,141	\$12,850	\$12,850	\$12,850
01431-30240	GENERAL OPERATING EXPENSE	\$1,682	\$2,500	\$2,500	\$2,500
01431-30275	SMALL TOOLS	\$7,576	\$15,495	\$15,495	\$15,495
01431-31141	CLEANING SERVICES	\$8,602	\$8,763	\$8,507	\$8,678
01431-33166	INSURANCE	\$45,387	\$49,926	\$39,105	\$43,016
01431-35230	ELECTRICITY/GAS	\$33,304	\$32,500	\$45,164	\$45,348
01431-42375	VEHICLE MAINTENANCE	\$66,650	\$66,750	\$100,000	\$70,000
01431-62231	VEHICLE FUEL	\$38,434	\$49,838	\$28,000	\$40,000

GENERAL FUND
2017 FINAL BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL 2015	BUDGET 2016	PROJECTED 2016	BUDGET 2017
01431-90750	MINOR CAPITAL EQUIPMENT	\$27,260	\$29,800	\$29,800	\$37,450
01431-90760	MAJOR CAPITAL EQUIPMENT	\$216,739	\$262,000	\$245,000	\$405,000
01432-10120	SNOW WAGES	\$83,294	\$40,000	\$56,752	\$60,000
01432-30270	SNOW MATERIALS	\$284,959	\$150,000	\$150,000	\$150,000
	STATE FUNDS	\$0	\$0	\$0	\$0
01433-10120	SIGNS WAGES	\$61,755	\$63,137	\$63,855	\$65,690
01433-11161	SIGNS FICA & MEDICARE TAX	\$4,724	\$4,830	\$4,637	\$5,025
01433-30270	SIGNS MATERIALS	\$16,387	\$32,500	\$30,000	\$32,500
01433-30372	TRAFFIC SIGNAL MAINTENANCE	\$35,585	\$35,510	\$45,000	\$40,700
01433-35362	TRAFFIC LIGHTS-ELECTRIC	\$6,494	\$6,700	\$6,089	\$6,120
01434-35360	STREET LIGHTING	\$33,911	\$37,200	\$33,200	\$35,000
01438-10110	ROAD MAINTENANCE SALARIES	\$67,825	\$86,968	\$87,957	\$90,891
01438-10115	ROAD MAINTENANCE OVERTIME	\$3,440	\$4,500	\$12,938	\$6,000
01438-10120	ROAD MAINTENANCE WAGES	\$510,974	\$495,635	\$523,005	\$561,369
01438-10129	ROAD MAINTENANCE PAGER PAY	\$7,280	\$7,280	\$7,280	\$7,280
01438-10150	ROAD MAINTENANCE SUMMER WAGE:	\$10,516	\$17,220	\$2,284	\$16,000
01438-11161	ROAD MAINT FICA & MEDICARE TAX	\$55,405	\$49,916	\$53,183	\$60,201
01438-30270	ROAD MAINTENANCE MATERIALS	\$158,535	\$200,000	\$200,000	\$200,000
01438-32320	COMMUNICATION	\$19,801	\$19,721	\$20,366	\$20,545
01439-10120	ROAD CONSTRUCTION WAGES	\$41,904	\$40,376	\$44,995	\$45,776
01439-30270	ROAD CONSTRUCTION MATERIALS	\$568,854	\$550,000	\$450,000	\$475,000
	STATE FUNDS	\$600,000	\$650,000	\$650,000	\$725,000
01446-13250	STORM WATER CONFERENCES	\$859	\$2,000	\$1,950	\$2,000
01446-30270	STORM WATER - MATERIALS	\$19,962	\$50,000	\$7,000	\$50,000
01446-31290	STORM WATER-PROF SERVICES	\$131,202	\$125,000	\$75,000	\$110,000
	TOTAL HWYS, STREETS, RDS, & STRMWTR	\$3,201,204	\$3,214,283	\$3,060,226	\$3,339,968

GENERAL FUND
2017 FINAL BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL 2015	BUDGET 2016	PROJECTED 2016	BUDGET 2017
TOTAL STATE FUNDS		\$600,000	\$650,000	\$650,000	\$725,000
<u>RECREATION</u>					
01451-10110	SALARIES	\$130,816	\$140,536	\$140,534	\$146,287
01451-10150	SUMMER RECREATION WAGES	\$54,695	\$60,623	\$58,320	\$60,623
01451-11156	EMPLOYEE INSURANCE	\$32,539	\$33,410	\$32,257	\$33,045
01451-11160	PENSION MIN MUNICIPAL OBLIG	\$19,127	\$20,434	\$20,434	\$20,074
01451-11161	FICA & MEDICARE TAX	\$14,146	\$15,389	\$15,617	\$15,829
01451-13250	CONFERENCES & TRAINING	\$2,029	\$2,750	\$1,995	\$2,850
01451-15260	DUES	\$425	\$825	\$785	\$785
01451-30240	OPERATING EXPENSES	\$1,260	\$5,200	\$9,825	\$1,300
01451-33166	INSURANCE	\$1,504	\$1,600	\$1,500	\$1,500
01451-82900	SUMMER RECREATION PROGRAM	\$18,954	\$22,350	\$18,500	\$24,450
01451-82903	SUMMER TEEN PROGRAM	\$4,364	\$5,900	\$5,050	\$5,900
01451-82905	GENERAL RECREATION PROGRAM	\$25,343	\$31,497	\$32,441	\$33,387
TOTAL RECREATION		\$305,202	\$340,514	\$337,258	\$346,030

GENERAL FUND
2017 FINAL BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL 2015	BUDGET 2016	PROJECTED 2016	BUDGET 2017
<u>PARKS</u>					
01454-10110	SALARIES	\$130,833	\$143,246	\$144,808	\$121,712
01454-10115	OVERTIME	\$7,496	\$6,000	\$6,300	\$7,000
01454-10120	WAGES	\$458,130	\$474,127	\$449,503	\$470,060
01454-10150	SEASONAL HELP	\$16,393	\$17,220	\$13,600	\$16,400
01454-10170	HEALTHCARE WAIVER	\$385	\$0	\$0	\$0
01454-11156	EMPLOYEE INSURANCE	\$231,314	\$250,825	\$219,958	\$247,238
01454-11160	PENSION MIN MUNICIPAL OBLIG	\$89,324	\$95,425	\$95,425	\$88,184
01454-11161	FICA & MEDICARE TAX	\$46,912	\$49,029	\$44,988	\$47,089
01454-11164	WORKERS' COMPENSATION	\$42,725	\$47,044	\$43,398	\$43,737
01454-13250	CONFERENCES & TRAINING	\$625	\$800	\$880	\$850
01454-18280	UNIFORMS & BOOTS	\$6,316	\$7,325	\$7,325	\$8,325
01454-30240	GENERAL OPERATING EXPENSE	\$16,460	\$96,000	\$96,000	\$136,050
01454-30270	PARKS MATERIALS	(\$15,590)	(\$5,100)	(\$5,100)	\$700
01454-30275	SMALL TOOLS & EQUIPMENT	\$3,331	\$5,650	\$5,650	\$3,950
01454-30290	WEED CONTROL	\$0	\$800	\$400	\$500
01454-31141	CLEANING SERVICES	\$4,273	\$4,351	\$4,223	\$4,308
01454-32320	COMMUNICATION	\$5,888	\$6,116	\$5,584	\$5,532
01454-35230	ELECTRICITY/GAS	\$45,727	\$46,550	\$45,832	\$46,066
01454-38374	REPAIRS & MAINTENANCE	\$7,399	\$34,460	\$31,220	\$57,000
01454-42375	VEHICLE MAINTENANCE	\$7,827	\$8,500	\$8,500	\$9,700
01454-42376	EQUIPMENT REPAIRS & MAINT	\$5,324	\$6,800	\$6,800	\$9,250
01454-62231	VEHICLE FUEL	\$13,238	\$19,137	\$12,000	\$15,000
01454-90750	MINOR CAPITAL EQUIPMENT	\$5,213	\$990	\$916	\$0
01454-90760	MAJOR CAPITAL EQUIPMENT	\$0	\$238,500	\$190,000	\$0
	TOTAL PARKS	\$1,129,543	\$1,553,795	\$1,428,210	\$1,338,651

GENERAL FUND
2017 FINAL BUDGET

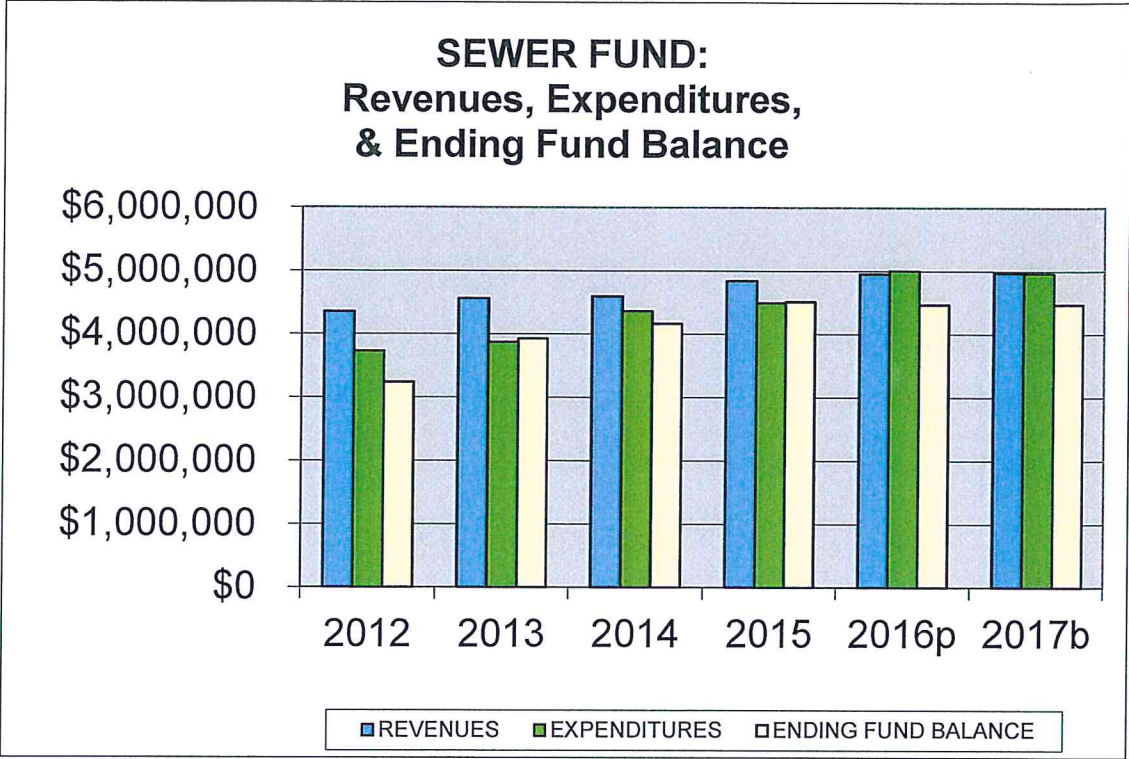
ACCT CODE	ACCOUNT TITLE	ACTUAL 2015	BUDGET 2016	PROJECTED 2016	BUDGET 2017
<u>LIBRARIES</u>					
01456-80500	CONTRIBUTIONS TO LIBRARY	\$15,000	\$20,000	\$20,000	\$20,000
	TOTAL LIBRARIES	\$15,000	\$20,000	\$20,000	\$20,000
<u>OPERATING TRANSFERS</u>					
01492-97157	TRANSFER TO RETIREE HEALTH	\$139,103	\$143,276	\$143,276	\$147,574
01492-97300	TRANSFER TO CAPITAL RESERVE	\$566,151	\$566,948	\$566,948	\$566,435
	TOTAL OPERATING TRANSFERS	\$705,254	\$710,224	\$710,224	\$714,009
	TOTAL EXPENDITURES	\$14,550,037	\$15,393,603	\$14,976,225	\$15,471,179
<u>OTHER FINANCIAL USES</u>					
01492-97300	TRANSFER TO CAPITAL RESERVE	\$0	\$2,000,000	\$2,000,000	\$0
	RESERVED FOR NEXT YEAR	\$10,188,855	\$8,172,583	\$8,924,299	\$8,941,203
	TOTAL OTHER FINANCIAL USES	\$10,188,855	\$10,172,583	\$10,924,299	\$8,941,203
	TOTAL EXPENDITURES & OTHER FINANCIAL USES	\$24,738,892	\$25,566,186	\$25,900,524	\$24,412,382

FUND BALANCE POLICY:				
Beginning Fund Balance	\$9,474,307	\$7,995,004	\$8,188,855	\$8,924,299
Funds Reserved*	\$0	\$2,000,000	\$2,000,000	\$0
Revenues	\$15,264,585	\$15,571,182	\$15,711,669	\$15,488,083
Total Revenues + Beg Fund Balance	\$24,738,892	\$25,566,186	\$25,900,524	\$24,412,382
Expenditures	\$14,550,037	\$15,393,603	\$14,976,225	\$15,471,179
Transfer to Capital Reserve	\$0	\$2,000,000	\$2,000,000	\$0
Total Expenditures	\$14,550,037	\$17,393,603	\$16,976,225	\$15,471,179
Ending Fund Balance	\$10,188,855	\$8,172,583	\$8,924,299	\$8,941,203
Ending FB as a % of Annual Operating Expenditures	70.0%	53.1%	59.6%	57.8%
<p>*A portion of the Fund Balance is reserved as a Transfer to Capital Reserve in the following year's operating budget.</p> <p style="text-align: center;">Our Fund Balance Policy recommends a 20% General Fund Balance of total annual expenditures.</p>				

SEWER FUND

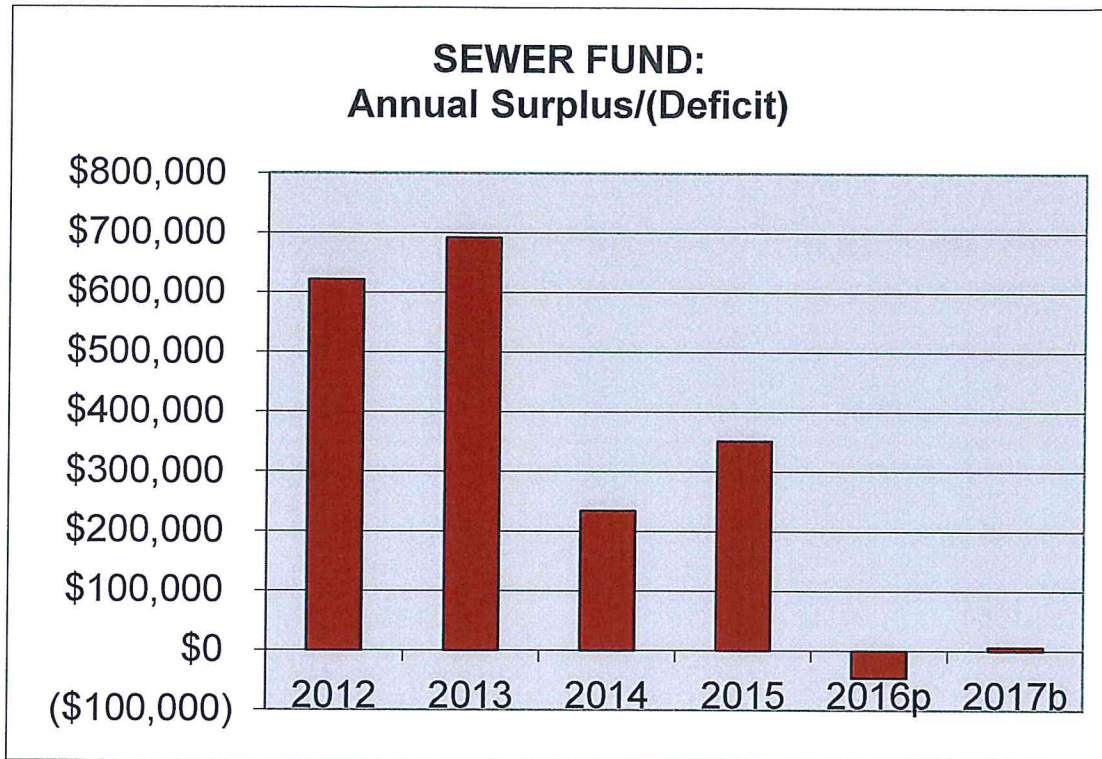


Committed to Excellence in Community Service



<u>YEAR</u>	<u>REVENUES</u>	<u>EXPENDITURES</u>	<u>ENDING FUND BALANCE</u>
2012	\$4,350,789	\$3,729,072	\$3,236,357
2013	\$4,560,743	\$3,869,172	\$3,927,928
2014	\$4,595,817	\$4,361,583	\$4,162,163
2015	\$4,845,008	\$4,493,623	\$4,513,548
2016p	\$4,956,473	\$5,002,160	\$4,467,861
2017b	\$4,970,800	\$4,964,856	\$4,473,805

p=projected
b=budget



<u>YEAR</u>	<u>SURPLUS/ (DEFICIT)</u>
2012	\$621,717
2013	\$691,571
2014	\$234,234
2015	\$351,385
2016p	(\$45,687)
2017b	\$5,944

p=projected
b=budget

SEWER FUND
2017 FINAL BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL 2015	BUDGET 2016	PROJECTED 2016	BUDGET 2017
REVENUES					
08340-03510	INTEREST EARNINGS	\$6,441	\$6,000	\$8,000	\$7,000
08355-03635	STATE AID EMPLOYEE PENSION	\$77,485	\$77,485	\$98,984	\$98,984
08361-03310	PRETREATMENT INCOME	\$17,515	\$20,200	\$18,500	\$20,000
08364-03740	CONNECTION FEES	\$3,800	\$2,000	\$2,400	\$6,000
08364-03750	SEWER RENTS	\$4,537,838	\$4,685,646	\$4,747,187	\$4,774,346
08364-03755	PENALTY ON SEWER RENTS	\$41,311	\$40,000	\$55,000	\$40,000
08380-03800	MISCELLANEOUS REVENUE	\$20,660	\$18,000	\$18,277	\$9,470
08380-03850	REFUND OF PRIOR YEAR EXPENSE	\$139,958	\$0	\$0	\$0
08380-03855	ACCOUNTING SERVICES	\$0	\$0	\$8,125	\$15,000
TOTAL REVENUES		\$4,845,008	\$4,849,331	\$4,956,473	\$4,970,800
<u>OTHER FINANCING SOURCES</u>					
	RESERVED FROM PRIOR YEAR	\$4,162,163	\$4,509,887	\$4,513,548	\$4,467,861
TOTAL OTHER FINANCING SOURCES		\$4,162,163	\$4,509,887	\$4,513,548	\$4,467,861
TOTAL REVENUES & OTHER FINANCING SOURCES		\$9,007,171	\$9,359,218	\$9,470,021	\$9,438,661

SEWER FUND
2017 FINAL BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL 2015	BUDGET 2016	PROJECTED 2016	BUDGET 2017
EXPENDITURES					
<u>ADMINISTRATION</u>					
08400-10105	ELECTED OFFICIALS	\$7,786	\$7,676	\$8,386	\$8,426
08400-10110	MANAGER	\$92,751	\$117,931	\$118,169	\$120,168
08400-10125	CLERICAL WAGES	\$46,658	\$47,838	\$46,958	\$49,559
08400-10135	FINANCE PERSONNEL	\$178,108	\$215,962	\$221,001	\$233,771
08400-11156	EMPLOYEE INSURANCE	\$164,909	\$179,698	\$174,698	\$197,969
08400-11160	PENSION MIN MUNICIPAL OBLIG	\$38,784	\$33,847	\$33,847	\$35,163
08400-11161	FICA & MEDICARE TAX	\$24,165	\$29,438	\$28,269	\$30,722
08400-11164	WORKERS' COMPENSATION	\$1,312	\$1,444	\$1,332	\$1,343
08400-11170	PENSION ACTUARY EXPENSE	\$6,060	\$3,400	\$5,700	\$6,300
08400-17350	BONDING INSURANCE	\$4,266	\$4,266	\$4,266	\$5,266
08400-19163	MISC EMPLOYEE BENEFITS	\$2,718	\$5,925	\$6,300	\$7,250
08400-30240	GENERAL OPERATING EXPENSE	\$2,216	\$2,000	\$1,200	\$1,925
08400-31141	CLEANING SERVICES	\$0	\$0	\$8,738	\$8,911
08400-31290	LEGAL SERVICES	\$8,865	\$12,000	\$11,900	\$27,000
08400-31310	AUDITING SERVICES	\$28,631	\$29,918	\$31,435	\$49,275
08400-31313	CONSULTING ENGINEER	\$108,580	\$3,000	\$165,750	\$25,833
08400-34340	ADVERTISING & PRINTING	\$1,968	\$3,500	\$2,725	\$3,105
08400-36370	SERVICE CONTRACT - I.T. EQUIPMNT	\$10,662	\$14,430	\$15,303	\$14,975
08400-36450	CONTRACTED SERVICE COMPUTER	\$7,508	\$6,500	\$8,435	\$8,080
08400-37325	POSTAGE	\$8,963	\$8,918	\$9,147	\$9,185
08400-51374	EQUIPMENT REPAIRS & MAINT	\$7,343	\$13,575	\$8,800	\$11,858
08400-81383	RENT TO AUTHORITY	\$422,007	\$445,000	\$444,287	\$475,000
08400-81530	AUTHORITY ADMIN EXPENSE	\$33,589	\$30,000	\$51,833	\$0
08400-90750	MINOR CAPITAL EQUIPMENT	\$18,826	\$24,500	\$5,034	\$0

SEWER FUND
2017 FINAL BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL	BUDGET	PROJECTED	BUDGET
		2015	2016	2016	2017
08400-90760	MAJOR CAPITAL EQUIPMENT	\$0	\$13,000	\$10,000	\$0
	TOTAL ADMINISTRATION	\$1,226,675	\$1,253,766	\$1,423,513	\$1,331,084
	<u>TREATMENT PLANT</u>				
08428-10110	MANAGER	\$151,996	\$126,014	\$206,534	\$94,600
08428-10115	OVERTIME	\$5,637	\$11,000	\$7,017	\$8,800
08428-10120	OPERATOR WAGES	\$645,994	\$750,330	\$613,500	\$530,890
08428-10142	LABORATORY TECHNICIAN	\$76,363	\$79,270	\$82,000	\$86,118
08428-10150	SUMMER HELP	\$2,122	\$0	\$0	\$0
08428-10170	HEALTHCARE WAIVER	\$0	\$0	\$1,730	\$10,000
08428-11156	EMPLOYEE INSURANCE	\$316,661	\$396,286	\$271,137	\$265,807
08428-11160	PENSION MIN MUNICIPAL OBLIG	\$106,520	\$92,961	\$92,961	\$88,028
08428-11161	FICA & MEDICARE TAX	\$67,191	\$73,693	\$70,667	\$56,060
08428-11164	WORKERS' COMPENSATION	\$41,479	\$45,672	\$42,132	\$42,460
08428-11167	TUITION REIMBURSEMENT	\$0	\$0	\$0	\$5,000
08428-13250	CONFERENCES & TRAINING	\$7,038	\$15,000	\$10,500	\$15,000
08428-13260	DUES	\$714	\$2,416	\$1,500	\$2,622
08428-18280	UNIFORMS/BOOTS	\$8,720	\$20,500	\$14,385	\$15,000
08428-19163	MISC EMPLOYEE BENEFITS	\$490	\$1,750	\$1,400	\$1,000
08428-21200	OFFICE SUPPLIES	\$1,421	\$4,000	\$2,300	\$3,000
08428-30210	CHEMICALS	\$95,894	\$118,850	\$96,500	\$118,000
08428-30240	OPERATING EXPENSES	\$714	\$1,200	\$1,100	\$1,200
08428-30245	LABORATORY EXPENSE	\$24,113	\$23,000	\$35,000	\$24,000
08428-30247	IWP TESTING	\$7,530	\$10,405	\$10,000	\$15,500
08428-30275	SMALL EQUIPMENT	\$6,087	\$15,400	\$13,500	\$15,500
08428-30390	SLUDGE REMOVAL	\$229,449	\$220,500	\$220,000	\$220,000
08428-32320	COMMUNICATION	\$11,775	\$13,000	\$12,000	\$13,000

SEWER FUND
2017 FINAL BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL 2015	BUDGET 2016	PROJECTED 2016	BUDGET 2017
08428-33166	INSURANCE	\$171,302	\$188,919	\$225,125	\$247,637
08428-35230	ELECTRICITY/GAS	\$225,222	\$230,000	\$225,000	\$230,000
08428-35233	HEATING FUEL	\$43,699	\$65,000	\$20,000	\$65,000
08428-42375	VEHICLE MAINTENANCE	\$6,247	\$10,000	\$7,000	\$7,500
08428-51374	OFFICE EQUIP REPAIRS & MAINT	\$564	\$1,500	\$2,661	\$4,130
08428-60374	PLANT MAINTENANCE	\$196,004	\$266,000	\$260,000	\$230,000
08428-62231	VEHICLE FUEL	\$4,289	\$7,500	\$6,000	\$7,500
08428-90750	MINOR CAPITAL EQUIPMENT	\$10,051	\$8,900	\$6,765	\$11,300
08428-90760	MAJOR CAPITAL EQUIPMENT	\$40,788	\$115,000	\$111,486	\$45,000
	TOTAL TREATMENT PLANT	\$2,506,074	\$2,914,066	\$2,669,900	\$2,479,652
	<u>COLLECTIONS</u>				
08429-10115	OVERTIME	\$7,249	\$11,000	\$13,606	\$13,200
08429-10120	COLLECTIONS WAGES	\$203,246	\$212,476	\$236,435	\$245,678
08429-11156	EMPLOYEE INSURANCE	\$126,718	\$130,834	\$131,472	\$128,751
08429-11160	PENSION MIN MUNICIPAL OBLIG	\$23,874	\$20,835	\$20,835	\$19,572
08429-11161	FICA & MEDICARE TAX	\$16,017	\$17,348	\$18,056	\$19,888
08429-11164	WORKERS' COMPENSATION	\$10,687	\$11,768	\$10,856	\$10,941
08429-32320	COMMUNICATION	\$8,036	\$11,000	\$9,500	\$11,000
08429-35230	ELECTRICITY/GAS	\$112,017	\$140,000	\$125,000	\$140,000
08429-35366	WATER	\$1,329	\$2,000	\$2,000	\$2,000
08429-35367	INFILTRATION	\$26,415	\$33,000	\$33,000	\$33,000
08429-35368	CONVEYANCE	\$13,118	\$15,000	\$18,066	\$15,000
08429-38374	PUMPING STATION MAINTENANCE	\$90,099	\$110,800	\$110,000	\$100,000
08429-42375	VEHICLE MAINTENANCE	\$6,301	\$10,000	\$6,300	\$8,000
08429-60380	WESTTOWN WAY PUMPING STATION	\$51,661	\$100,000	\$100,000	\$100,000
08429-62231	VEHICLE FUEL	\$5,379	\$10,000	\$6,000	\$10,000

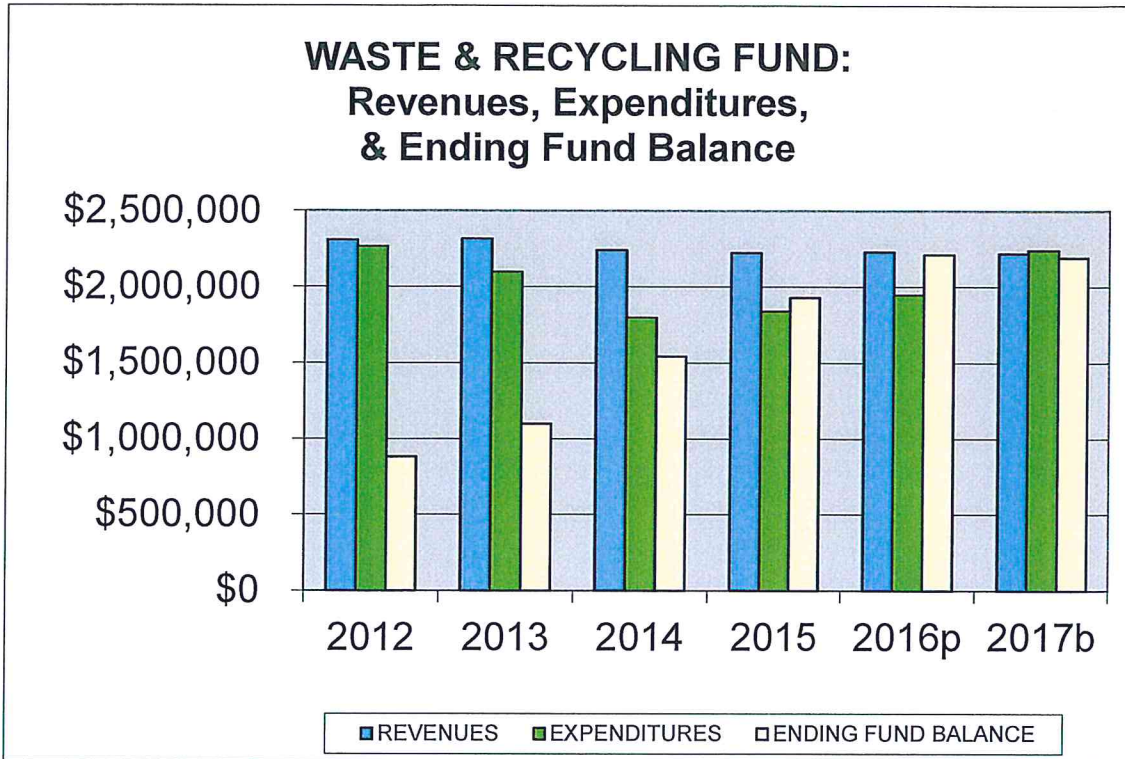
SEWER FUND
2017 FINAL BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL 2015	BUDGET 2016	PROJECTED 2016	BUDGET 2017
08429-90750	MINOR CAPITAL EQUIPMENT	\$9,581	\$2,500	\$2,000	\$7,750
08429-90760	MAJOR CAPITAL EQUIPMENT	\$0	\$38,000	\$15,000	\$237,200
	TOTAL COLLECTIONS	\$711,727	\$876,561	\$858,126	\$1,101,980
	<u>OPERATING TRANSFERS</u>				
08492-97157	TRANSFER TO RETIREE HEALTH	\$49,147	\$50,621	\$50,621	\$52,140
	TOTAL OPERATING TRANSFERS	\$49,147	\$50,621	\$50,621	\$52,140
	<i>TOTAL EXPENDITURES</i>	\$4,493,623	\$5,095,014	\$5,002,160	\$4,964,856
	<u>OTHER FINANCIAL USES</u>				
	RESERVED FOR NEXT YEAR	\$4,513,548	\$4,264,204	\$4,467,861	\$4,473,805
	TOTAL OTHER FINANCIAL USES	\$4,513,548	\$4,264,204	\$4,467,861	\$4,473,805
	<i>TOTAL EXPENDITURES & OTHER FINANCIAL USES</i>	\$9,007,171	\$9,359,218	\$9,470,021	\$9,438,661

WASTE & RECYCLING FUND

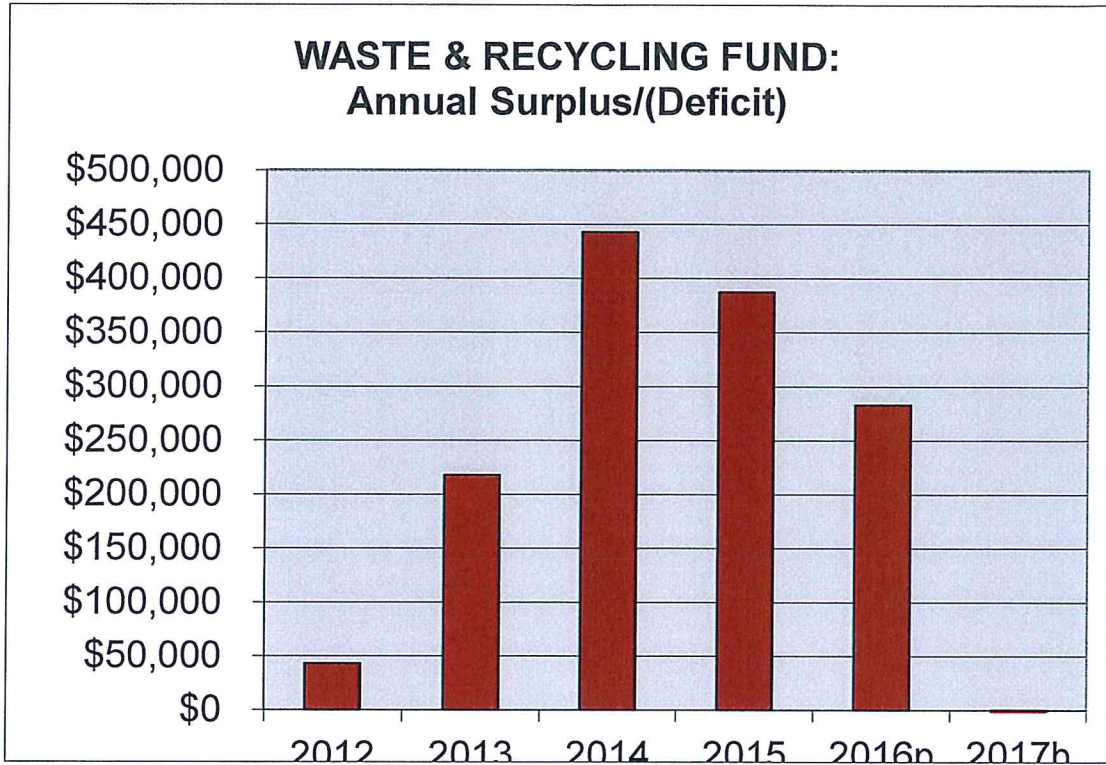


Committed to Excellence in Community Service



<u>YEAR</u>	<u>REVENUES</u>	<u>EXPENDITURES</u>	<u>ENDING FUND BALANCE</u>
2012	\$2,306,825	\$2,264,025	\$880,729
2013	\$2,316,369	\$2,098,813	\$1,098,285
2014	\$2,239,862	\$1,797,087	\$1,541,060
2015	\$2,224,393	\$1,837,054	\$1,928,399
2016p	\$2,230,340	\$1,947,537	\$2,211,202
2017b	\$2,220,325	\$2,239,945	\$2,191,582

p=projected
b=budget



<u>YEAR</u>	<u>SURPLUS/ (DEFICIT)</u>
2012	\$42,800
2013	\$217,556
2014	\$442,775
2015	\$387,339
2016p	\$282,803
2017b	(\$19,620)

*p=projected
b=budget*

WASTE & RECYCLING FUND
2017 FINAL BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL 2015	BUDGET 2016	PROJECTED 2016	BUDGET 2017
REVENUES					
<u>INTEREST</u>					
09340-03510	INTEREST EARNINGS	\$2,223	\$2,000	\$3,525	\$3,700
	TOTAL INTEREST	\$2,223	\$2,000	\$3,525	\$3,700
<u>GRANTS</u>					
09355-03650	PERFORMANCE GRANT	\$57,003	\$75,000	\$57,000	\$50,000
	TOTAL GRANTS	\$57,003	\$75,000	\$57,000	\$50,000
<u>COLLECTION FEES</u>					
09364-03760	COLLECTION FEES	\$2,111,780	\$2,118,200	\$2,111,076	\$2,113,100
09364-03770	SALE OF RECYCLABLES	\$1,210	\$1,550	\$560	\$525
09364-03771	LOST DISCOUNT PENALTY & INT	\$45,949	\$45,000	\$49,342	\$45,000
	TOTAL COLLECTION FEES	\$2,158,939	\$2,164,750	\$2,160,978	\$2,158,625
<u>MISCELLANEOUS REVENUES</u>					
09380-03800	MISCELLANEOUS	\$6,228	\$8,000	\$8,837	\$8,000
	TOTAL MISCELLANEOUS REVENUES	\$6,228	\$8,000	\$8,837	\$8,000
	TOTAL REVENUES	\$2,224,393	\$2,249,750	\$2,230,340	\$2,220,325
<u>OTHER FINANCING SOURCES</u>					
	RESERVED FROM PRIOR YEAR	\$1,541,060	\$1,852,894	\$1,928,399	\$2,211,202
	TOTAL OTHER FINANCING SOURCES	\$1,541,060	\$1,852,894	\$1,928,399	\$2,211,202
	TOTAL REVENUES & OTHER FINANCING SOURCES	\$3,765,453	\$4,102,644	\$4,158,739	\$4,431,527

WASTE & RECYCLING FUND
2017 FINAL BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL 2015	BUDGET 2016	PROJECTED 2016	BUDGET 2017
<i>EXPENDITURES</i>					
<u>ADMINISTRATION</u>					
09400-10110	PUBLIC WORKS SALARIES	\$10,965	\$32,654	\$32,891	\$27,690
09400-10125	SECRETARIAL/CLERICAL	\$23,343	\$24,380	\$24,823	\$25,398
09400-10135	FINANCE PERSONNEL	\$15,767	\$16,529	\$16,202	\$17,116
09400-11156	EMPLOYEE INSURANCE	\$23,676	\$24,323	\$24,896	\$30,154
09400-11161	FICA & MEDICARE TAX	\$3,762	\$5,628	\$5,471	\$5,394
09400-11164	WORKERS' COMPENSATION	\$652	\$717	\$661	\$667
09400-13250	CONFERENCES & TRAINING	\$0	\$1,200	\$1,712	\$1,200
09400-17350	BONDING INSURANCE	\$1,068	\$1,068	\$1,068	\$1,068
09400-21200	OFFICE SUPPLIES	\$0	\$500	\$100	\$500
09400-30240	GENERAL OPERATING EXPENSE	\$0	\$250	\$100	\$250
09400-34340	ADVERTISING & PRINTING	\$5,357	\$7,450	\$5,334	\$7,110
09400-36370	SERVICE CONTRACT - I.T. EQUIPMNT	\$9,980	\$13,730	\$14,621	\$14,293
09400-37325	POSTAGE	\$7,487	\$7,662	\$7,517	\$7,940
09400-51374	EQUIPMENT REPAIRS & MAINT	\$2,030	\$2,976	\$2,383	\$2,382
09400-90750	MINOR CAPITAL EQUIPMENT	\$18,825	\$7,500	\$3,884	\$0
	TOTAL ADMINISTRATION	\$122,912	\$146,567	\$141,663	\$141,162
<u>PROFESSIONAL SERVICES</u>					
09425-31290	LEGAL SERVICES	\$8,337	\$10,000	\$11,900	\$12,000
09425-31310	AUDITING SERVICES	\$2,841	\$2,970	\$4,470	\$3,050
	TOTAL PROFESSIONAL SERVICES	\$11,178	\$12,970	\$16,370	\$15,050
<u>CONTRACTED SERVICES</u>					
09427-30491	RECYCLABLE RETURNS	(\$13,523)	(\$18,634)	(\$1,420)	(\$2,000)
09427-30497	OTHER RECYCLING EXPENSES	\$12,885	\$12,890	\$5,680	\$27,400
09427-36490	CONTRACTED COLL & DISPOSAL	\$1,174,345	\$1,248,000	\$1,240,092	\$1,512,333

WASTE & RECYCLING FUND
2017 FINAL BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL 2015	BUDGET 2016	PROJECTED 2016	BUDGET 2017
09427-36495	TIPPING FEES	\$492,265	\$500,000	\$500,000	\$500,000
09427-80498	SENIOR CITIZEN REBATE PROGRAM	\$36,992	\$38,080	\$45,152	\$46,000
	TOTAL CONTRACTED SERVICES	\$1,702,964	\$1,780,336	\$1,789,504	\$2,083,733
	<u>OPERATING TRANSFERS</u>				
09492-97100	TRANSFER TO GENERAL FUND	\$0	\$0	\$0	\$0
	TOTAL OPERATING TRANSFERS	\$0	\$0	\$0	\$0
	<i>TOTAL EXPENDITURES</i>	\$1,837,054	\$1,939,873	\$1,947,537	\$2,239,945
	<u>OTHER FINANCIAL USES</u>				
	RESERVED FOR NEXT YEAR	\$1,928,399	\$2,162,771	\$2,211,202	\$2,191,582
	TOTAL OTHER FINANCIAL USES	\$1,928,399	\$2,162,771	\$2,211,202	\$2,191,582
	<i>TOTAL EXPENDITURES & OTHER FINANCIAL USES</i>	\$3,765,453	\$4,102,644	\$4,158,739	\$4,431,527

STATE HIGHWAY FUND



Committed to Excellence in Community Service

STATE HIGHWAY FUND
2017 FINAL BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL 2015	BUDGET 2016	PROJECTED 2016	BUDGET 2017
REVENUES					
<u>INTEREST</u>					
35340-03510	INTEREST EARNINGS	\$369	\$400	\$290	\$300
	TOTAL INTEREST	\$369	\$400	\$290	\$300
<u>INTERGOVERNMENTAL REVENUE</u>					
35355-03640	STATE GRANT	\$569,694	\$647,543	\$664,881	\$680,879
	TOTAL INTERGOVTAL REVENUE	\$569,694	\$647,543	\$664,881	\$680,879
	TOTAL REVENUES	\$570,063	\$647,943	\$665,171	\$681,179
<u>OTHER FINANCING SOURCES</u>					
	RESERVED FROM PRIOR YEAR	\$84,840	\$54,911	\$54,903	\$70,074
	TOTAL OTHER FINANCING SOURCES	\$84,840	\$54,911	\$54,903	\$70,074
	TOTAL REVENUES & OTHER FINANCING SOURCES	\$654,903	\$702,854	\$720,074	\$751,253

STATE HIGHWAY FUND
2017 FINAL BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL 2015	BUDGET 2016	PROJECTED 2016	BUDGET 2017
EXPENDITURES					
<u>HIGHWAYS, STREETS & ROADS</u>					
35432-30270	SNOW MATERIALS				
	STATE FUNDS	\$0	\$0	\$0	\$0
35439-30270	ROAD CONSTRUCTION MATERIALS				
	STATE FUNDS	\$600,000	\$650,000	\$650,000	\$725,000
	TOTAL HWYS, STREETS & ROADS	\$600,000	\$650,000	\$650,000	\$725,000
	TOTAL EXPENDITURES	\$600,000	\$650,000	\$650,000	\$725,000
<u>OTHER FINANCIAL USES</u>					
	RESERVED FOR NEXT YEAR	\$54,903	\$52,854	\$70,074	\$26,253
	TOTAL OTHER FINANCIAL USES	\$54,903	\$52,854	\$70,074	\$26,253
	TOTAL EXPENDITURES & OTHER FINANCIAL USES	\$654,903	\$702,854	\$720,074	\$751,253

CAPITAL RESERVE FUND



Committed to Excellence in Community Service

CAPITAL RESERVE FUND
2017 FINAL BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL 2015	BUDGET 2016	PROJECTED 2016	BUDGET 2017
REVENUES					
30340-03510	INTEREST EARNINGS	\$4,601	\$6,600	\$11,468	\$10,500
30355-03662	GRANTS	\$0	\$55,000	\$0	\$117,000
30355-03665	COUNTY GRANT COMP PLAN	\$0	\$0	\$0	\$25,000
30355-03672	CMAQ GRANT	\$0	\$244,000	\$206,588	\$0
30392-03901	TRANSFER FROM GENERAL FUND	\$566,151	\$2,566,948	\$2,566,948	\$566,435
30392-03961	TRANSFER FROM RESTRICTED FND	\$250,881	\$0	\$0	\$260,000
30393-03810	GENL OBLIG BOND/NOTE PROCEEDS	\$0	\$0	\$0	\$0
	TOTAL REVENUES	\$821,633	\$2,872,548	\$2,785,004	\$978,935
<u>OTHER FINANCING SOURCES</u>					
	RESERVED FROM PRIOR YEAR	\$3,127,981	\$2,692,966	\$2,712,409	\$4,849,165
	TOTAL OTHER FINANCING SOURCES	\$3,127,981	\$2,692,966	\$2,712,409	\$4,849,165
	TOTAL REVENUES & OTHER FINANCING SOURCES	\$3,949,614	\$5,565,514	\$5,497,413	\$5,828,100

CAPITAL RESERVE FUND
2017 FINAL BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL 2015	BUDGET 2016	PROJECTED 2016	BUDGET 2017
EXPENDITURES					
30402-30800	MISCELLANEOUS	(\$525)	\$0	\$0	\$0
30402-31290	PROFESSIONAL SERVICES	\$0	\$0	\$0	\$45,000
30433-30372	TRAFFIC SIGNAL MAINTENANCE	\$20,760	\$30,000	\$25,100	\$30,000
30433-30374	SIGNAL CONSTRUCTION	\$144,682	\$12,500	\$11,200	\$0
30433-30375	TRAFFIC STUDY - TWP WIDE	\$1,100	\$15,000	\$0	\$21,000
30433-30378	TRAFFIC SIGNAL PROJECTS	\$254,156	\$140,000	\$20,000	\$135,000
30438-30270	ROAD MAINTENANCE	\$0	\$250,000	\$25,000	\$695,000
30454-73613	PARKS IMPROVEMENTS	\$201,472	\$0	\$0	\$0
30454-90760	PARKS-MAJOR CAPITAL EQPT	\$49,409	\$0	\$0	\$260,000
30470-85484	CONSOLIDATION DEBT PRINCIPAL	\$175,151	\$403,000	\$403,000	\$414,000
30470-85483	CONSOLIDATION DEBT INTEREST	\$391,000	\$163,948	\$163,948	\$152,435
	TOTAL EXPENDITURES	\$1,237,205	\$1,014,448	\$648,248	\$1,752,435

CAPITAL RESERVE FUND
2017 FINAL BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL 2015	BUDGET 2016	PROJECTED 2016	BUDGET 2017
<u>OTHER FINANCIAL USES</u>					
	RESERVED FUTURE CAPITAL PROJEC	\$2,712,409	\$4,551,066	\$4,849,165	\$4,075,665
	TOTAL OTHER FINANCIAL USES	\$2,712,409	\$4,551,066	\$4,849,165	\$4,075,665
	<i>TOTAL EXPENDITURES & OTHER FINANCIAL USES</i>	<u>\$3,949,614</u>	<u>\$5,565,514</u>	<u>\$5,497,413</u>	<u>\$5,828,100</u>

