



FINAL BUDGET 2018

West Goshen Township
Chester County
Pennsylvania

Committed to Excellence in Community Service



WEST GOSHEN TOWNSHIP

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Hugh J. Purnell, Jr., Vice Chairman
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TOWNSHIP MANAGER

Casey LaLonde

FINANCE DIRECTOR

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CASEY LALONDE, *Township Manager*

Board of Supervisors

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December 13, 2017

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, 2018, and ending December 31, 2018. 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 2018 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. #72 on Money Magazine's Best Places to Live for 2017, 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 optimistic for 2018. During 2017, new applications for unemployment are low, the Chester County unemployment rate stands at 3.3% for year ending 2017 and new housing starts remain steady. The Consumer Price Index (CPI) is 0.8% for 2017. The national Consumer Confidence Index stands at a 17-year high of 129.5 through November 30, 2017.

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 2018.

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

2018 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 2018 budget cycle, two Supervisors worked closely with the Township staff beginning in June 2017 and worked through the fall to construct a budget that maintains a high level of service with restrained spending.

For many consecutive years, the Township consistently generated revenues in excess of budgeted figures and contained expenditures below budgeted amounts. I am pleased to present a 2018 budget that projects an approximate \$179,000 surplus.

Revenues are budgeted higher for 2018, specifically in Earned Income Tax and Current Property Tax. The Board of Supervisors is sensitive to the financial reality of its residents, and has attempted to preserve that position by adopting a budget that fulfills the Township's mission without a real estate tax increase. The Board has prioritized Department requests and has allocated available funds in a way that best ensures the alignment of municipal resources and community needs.

Total expenditures for 2018 are budgeted \$423,000 above the budgeted expenditures for 2017, or a 2.74% 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 2018.

LOOKING BACK

The Township continues to examine its obligations and compliance options under the Clean Water Act. As mandated by the United States Environmental Protection Agency (EPA) and the Pennsylvania Department of Environmental Protection (DEP) the Township applied for its new MS4 stormwater permit in 2017 and expects issuance of a permit or a conditional permit sometime in 2018.

LOOKING AHEAD

The Woodlands at Greystone project received Final Plan Approval in late 2016. The plan proposes 598 new dwelling units and 162 acres of passive parkland. This project is located on the last remaining unbuilt greenspace in the Township, thus making the Township virtually built-out.

The Township's contract with the West Goshen Township Police Officer's Association expires at the end of 2017 and negotiations continue.

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 2018, the major revenue sources will continue to be Earned Income Tax and Real Estate Tax. Implementation of Earned Income Tax by surrounding municipalities and by the West Chester Area School District has created a significant and long-term impact to the Township's revenue potential. Revenue generated by the Local Services Tax was also negatively affected by the passage of Pennsylvania Act 7 of 2007, which provides for incremental collection of the tax and an upfront low income exemption. Other key income sources in the General Fund include Real Estate Transfer Tax, Cable Television Franchise Fee, State Aid, and Building Permit Fees. Revenues appear on page 12.

Budgeted General Fund expenses will increase by 2.74% in 2018. The most significant expenditures of General Fund are traditionally those related to personnel and major capital. This very modest increase was achieved largely through prioritized spending and modified major capital plans. Refer to General Fund expenses on page 14.

ENTERPRISE FUNDS

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

The Sewer Fund budget has a deficit of \$216,782 that will be funded through fund surplus.

The Waste and Recycling Fund will realize a small deficit for 2018 of \$60,934. This is largely attributable to the Township's award of its three-year trash and recycling collection contract to Allied Waste (Republic) effective January 1, 2017, following the required bidding process. In terms of frequency, services offered, and cost, the collection program is expected to remain the same through 2019. 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 2018 representing Liquid Fuel Tax in the amount of \$716,116. 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 \$750,000. 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 amounts for 2018 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: Finance Director Jeanne Denham, Assistant Township Manager Derek Davis, Assistant Finance Director Jennifer Latzer, Police Chief Joseph Gleason, Accounting Manager, Director of Public Works Dave Woodward, Streets Superintendent Mark Bertolami, Sewer Superintendent Mike Moffa, Parks Superintendent Dorine McClune, Township Engineer Richard Craig, Facilities Manager Mike Caccavo, and Park and Recreation and 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

2018 West Goshen Township Budget

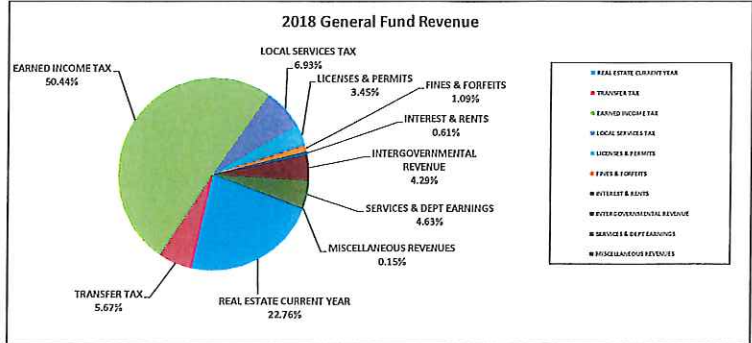
2018 BUDGET - ALL FUNDS EXPENSE SUMMARY

	2017	2018	\$ Inc / (Decr)	% Incr / Decr
GENERAL FUND	\$15,471,179	\$15,894,337	\$423,158	2.74%
SEWER FUND	\$4,964,856	\$4,918,067	(\$46,789)	-0.94%
WASTE & RECYCLING FUND	\$2,239,945	\$2,296,514	\$56,569	2.53%
LIQUID FUELS FUND	\$725,000	\$750,000	\$25,000	3.45%
CAPITAL RESERVE FUND	\$1,752,435	\$2,013,590	\$261,155	14.90%
TOTAL	\$25,153,415	\$25,872,508	\$719,093	2.86%

GENERAL FUND

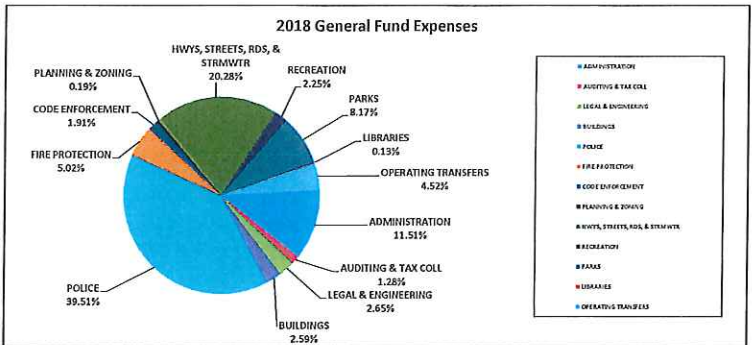
2018 GENERAL FUND REVENUE

REAL ESTATE CURRENT YEAR	\$3,658,000	22.76%
TRANSFER TAX	\$911,000	5.67%
EARNED INCOME TAX	\$8,106,930	50.44%
LOCAL SERVICES TAX	\$1,113,141	6.93%
LICENSES & PERMITS	\$553,991	3.45%
FINES & FORFEITS	\$175,000	1.09%
INTEREST & RENTS	\$97,516	0.61%
INTERGOVERNMENTAL REVENUE	\$689,500	4.29%
SERVICES & DEPT EARNINGS	\$744,725	4.63%
MISCELLANEOUS REVENUES	\$23,780	0.15%
TOTAL	\$16,073,583	100.00%



2018 GENERAL FUND EXPENSES

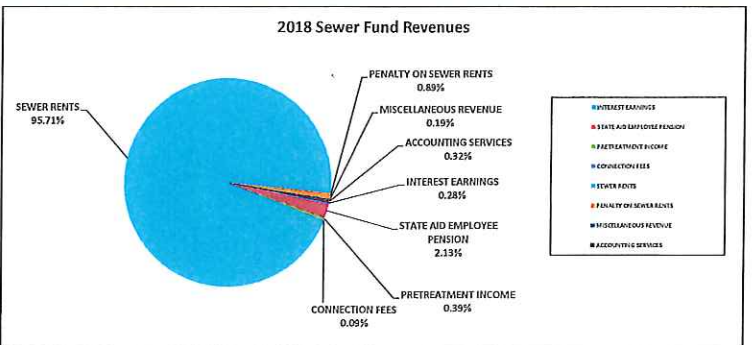
ADMINISTRATION	\$1,829,802	11.51%
AUDITING & TAX COLL	\$203,741	1.28%
LEGAL & ENGINEERING	\$420,415	2.65%
BUILDINGS	\$411,649	2.59%
POLICE	\$6,279,769	39.51%
FIRE PROTECTION	\$798,363	5.02%
CODE ENFORCEMENT	\$303,458	1.91%
PLANNING & ZONING	\$29,780	0.19%
HWYS, STREETS, RDS, & STRMWTR	\$3,222,789	20.28%
RECREATION	\$357,014	2.25%
PARKS	\$1,298,965	8.17%
LIBRARIES	\$20,000	0.13%
OPERATING TRANSFERS	\$718,592	4.52%
TOTAL	\$15,894,337	100.00%



SEWER FUND

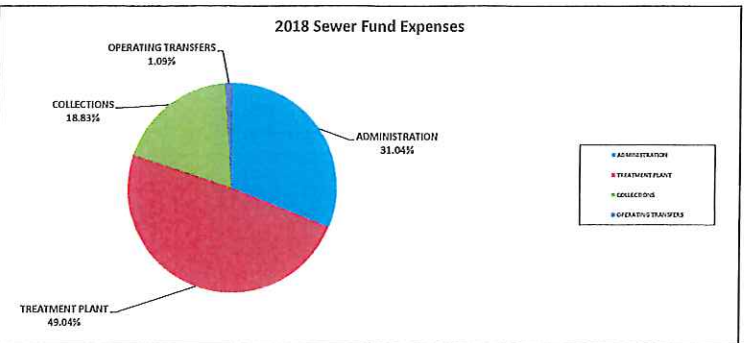
2018 SEWER FUND REVENUE

INTEREST EARNINGS	\$13,000	0.28%
STATE AID EMPLOYEE PENSION	\$100,367	2.13%
PRETREATMENT INCOME	\$18,500	0.39%
CONNECTION FEES	\$4,000	0.09%
SEWER RENTS	\$4,499,418	95.71%
PENALTY ON SEWER RENTS	\$42,000	0.89%
MISCELLANEOUS REVENUE	\$9,000	0.19%
ACCOUNTING SERVICES	\$15,000	0.32%
TOTAL	\$4,701,285	100.00%



2018 SEWER FUND EXPENSES

ADMINISTRATION	\$1,526,369	31.04%
TREATMENT PLANT	\$2,411,955	49.04%
COLLECTIONS	\$926,039	18.83%
OPERATING TRANSFERS	\$53,704	1.09%
TOTAL	\$4,918,067	100.00%



WASTE & RECYCLING FUND

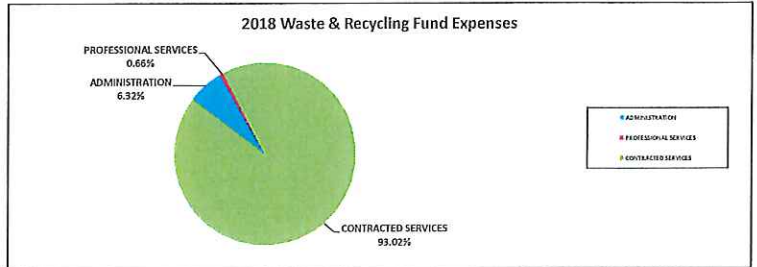
2018 W&R FUND REVENUE

INTEREST EARNINGS	\$12,000	0.54%
PERFORMANCE GRANT	\$50,000	2.24%
COLLECTION FEES	\$2,165,580	96.87%
MISCELLANEOUS	\$8,000	0.36%
TOTAL	\$2,235,580	100.00%



2018 W&R FUND EXPENSES

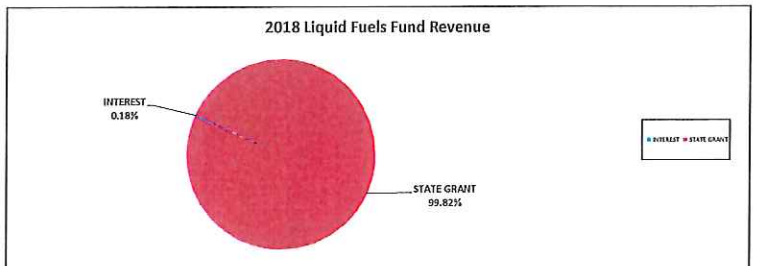
ADMINISTRATION	\$145,199	6.32%
PROFESSIONAL SERVICES	\$15,200	0.66%
CONTRACTED SERVICES	\$2,136,115	93.02%
TOTAL	\$2,296,514	100.00%



LIQUID FUELS FUND

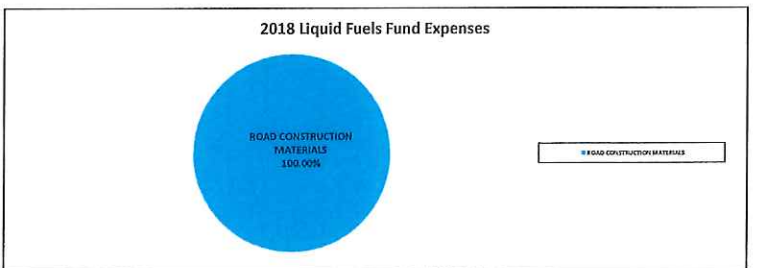
2018 LIQUID FUELS FUND REVENUE

INTEREST	\$1,300	0.18%
STATE GRANT	\$716,116	99.82%
TOTAL	\$717,416	100.00%



2018 LIQUID FUELS FUND EXPENSES

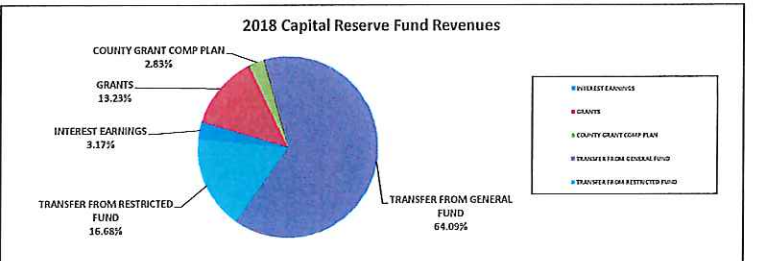
ROAD CONSTRUCTION MATERIALS	\$750,000	100.00%
TOTAL	\$750,000	100.00%



CAPITAL RESERVE FUND

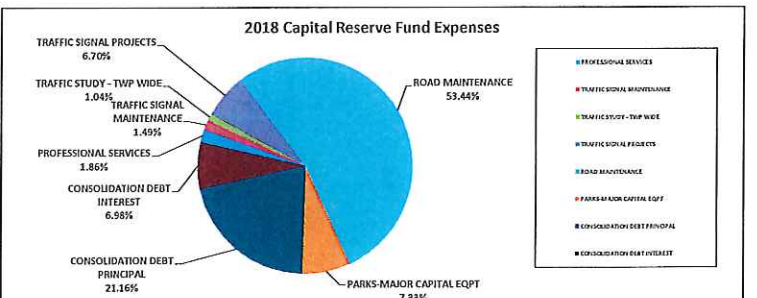
2018 CAPITAL RESERVE FUND REVENUE

INTEREST EARNINGS	\$28,000	3.17%
GRANTS	\$117,000	13.23%
COUNTY GRANT COMP PLAN	\$25,000	2.83%
TRANSFER FROM GENERAL FUND	\$566,590	64.09%
TRANSFER FROM RESTRICTED FUND	\$147,500	16.66%
TOTAL	\$884,090	100.00%



2018 CAPITAL RESERVE FUND EXPENSES

PROFESSIONAL SERVICES	\$37,500	1.86%
TRAFFIC SIGNAL MAINTENANCE	\$30,000	1.49%
TRAFFIC STUDY - TWP WIDE	\$21,000	1.04%
TRAFFIC SIGNAL PROJECTS	\$135,000	6.70%
ROAD MAINTENANCE	\$1,076,000	53.44%
PARKS-MAJOR CAPITAL EQPT	\$147,500	7.33%
CONSOLIDATION DEBT PRINCIPAL	\$426,000	21.16%
CONSOLIDATION DEBT INTEREST	\$140,590	6.98%
TOTAL	\$2,013,590	100.00%



2018 Budget – KEY FINANCIAL HIGHLIGHTS

- No proposed millage increase in the Real Estate Tax for 2018 – 8th consecutive year with no tax increase (last increase 2010). *Millage rate 2.0 mills.*
- No proposed increase in Sewer/Trash fees for 2018. *Sewer \$65/qtr; Trash \$85/qtr.*
- The 2018 General Fund Budget is currently proposing a \$179,246 surplus.
- No increase proposed for Medical Insurance premiums.
- Salary and wage increase 3%.
- Professional and Legal Services are proposed to increase due to Sunoco Litigation and Pipeline Safety Plan.
- Signs Materials proposed to increase for stop sign intersection improvements.
- New for 2018 – Historical Commission expenses.
- Parks Major Capital expenditures are proposed in the Capital Reserve Fund Budget for 2018.
- Major Capital purchases are proposed to decrease by \$205,757 from the previous year.
- An update to the Township’s Comprehensive Plan (\$37,500) is proposed for 2018 - a County Grant (\$25,000) is proposed to offset this expenditure. *This is a carryover from 2017.*
- Proactive approach to infrastructure reconstruction. *Grubbs Mill Road pipe culvert replacement (\$450,000); Shop Rite Town Center intersection safety improvements (\$25,000); Growing Greener Watershed Basin Retrofit (\$626,000) – a Growing Greener Watershed Grant (\$62,000) is proposed to offset this expenditure; and Route 3 adaptive signal controls (\$110,000) – a Green Light Go Grant (\$55,000) is proposed to offset this expenditure.*
- Increase for Rent to Authority based on the 2017 Sewer Revenue Bond amortization schedule.
- Continued focus on collecting the Township’s delinquent Sewer/Trash receivables.

2018 BUDGET								
ALL FUNDS SUMMARY								
FUND	BEGINNING FUND BALANCE	+	REVENUE	-	EXPENDITURES	=	ENDING FUND BALANCE	SURPLUS/ (DEFICIT)
GENERAL FUND	\$10,513,323		\$16,073,583		\$15,894,337		\$10,692,569	\$179,246
SEWER FUND	4,769,634		4,701,285		4,918,067		\$4,552,852	(\$216,782)
WASTE & RECYCLING FUND	2,304,448		2,235,580		2,296,514		\$2,243,514	(\$60,934)
CAPITAL RESERVE FUND	4,613,022		884,090		2,013,590		\$3,483,522	(\$1,129,500)
STATE HIGHWAY FUND	40,384		717,416		750,000		\$7,800	(\$32,584)
SUBTOTAL	\$22,240,811		\$24,611,954		\$25,872,508		\$20,980,257	(\$1,260,554)
TRANSFER BETWEEN FUNDS	0		(566,590)		(566,590)		\$0	\$0
TOTAL	\$22,240,811		\$24,045,364		\$25,305,918		\$20,980,257	(\$1,260,554)

This chart shows all Township funds subject to the annual appropriation process.

Salaries and Wages

General Fund salaries are proposed to increase \$141,842 (2.17%).

Sewer Fund salaries are proposed to increase \$18,537 (1.32%).

Waste and Recycling salaries are proposed to increase \$2,935 (4.18%).

Employee Insurance

General Fund employee insurance is proposed to decrease \$59,016 (-2.91%).

Sewer Fund employee insurance is proposed to decrease \$19,830 (-3.35%).

Waste and Recycling insurance is proposed to decrease \$1,573 (-5.22%).

2018 BUDGET
MAJOR EXPENDITURES IN EXCESS OF \$250,000 (ALL FUNDS)

	2017 BUDGET	2018 BUDGET	\$ CHANGE FROM 2017 BUDGET	% CHANGE FROM 2017 BUDGET
SALARIES & OVERTIME	\$8,008,901	\$8,172,215	\$163,314	2.04%
FICA & MED TAX	391,715	399,877	\$8,162	2.08%
EMPLOYEE INSURANCE	2,651,644	2,571,225	(\$80,419)	-3.03%
PENSION - MMO	822,323	850,906	\$28,583	3.48%
WORKERS' COMP	300,400	300,211	(\$189)	-0.06%
MATERIALS-SIGNS, ROADS, PARKS	2,328,200	2,587,500	\$259,300	11.14%
SLUDGE REMOVAL	220,000	250,000	\$30,000	13.64%
LEGAL/PROFESSIONAL SERVICES	356,200	463,500	\$107,300	30.12%
PROPERTY & LIABILITY INSURANCE	437,942	433,346	(\$4,596)	-1.05%
UTILITIES	561,556	562,741	\$1,185	0.21%
CONTRACTED COLLECTION & DISP	1,512,333	1,557,715	\$45,382	3.00%
TIPPING FEES	500,000	500,000	\$0	0.00%
FACILITY REPAIR & MAINT	377,750	431,100	\$53,350	14.12%
SEWER PLANT MAINTENANCE	230,000	230,000	\$0	0.00%
VOLUNTEER FIRE CONTRIBUTIONS	366,500	366,500	\$0	0.00%
RENT TO AUTHORITY	475,000	639,098	\$164,098	34.55%
DEBT-PRINCIPAL CONSOL LOAN	414,000	426,000	\$12,000	2.90%
MAJOR CAPITAL EQUIPMENT	1,215,407	1,009,650	(\$205,757)	-16.93%
TOTAL MAJOR EXPENDITURES	\$21,169,871	\$21,751,584	\$581,713	
% OF TOTAL EXPENDITURES	86.10%	85.95%		
TOTAL EXPENDITURES LESS INTERFUND TRANSFERS	\$24,586,980	\$25,305,918		

GENERAL FUND SUMMARY

**2018 BUDGET
GENERAL FUND
REVENUE SUMMARY BY MAJOR CATEGORY**

REVENUES	2017 BUDGET	2018 BUDGET	% Of Total 2018 REVENUES	\$ CHANGE FROM BUDGET	% CHANGE FROM BUDGET
REAL ESTATE TAXES	\$3,583,000	\$3,658,000	22.8%	\$75,000	2.09%
TRANSFER TAXES	889,575	911,000	5.7%	\$21,425	2.41%
EARNED INCOME TAXES	7,650,750	8,106,930	50.4%	\$456,180	5.96%
LOCAL SERVICES TAXES	1,050,000	1,113,141	6.9%	\$63,141	6.01%
LICENSES AND PERMITS	548,105	553,991	3.4%	\$5,886	1.07%
FINES & FORFEITS	170,000	175,000	1.1%	\$5,000	2.94%
INTEREST AND RENTS	61,202	97,516	0.6%	\$36,314	59.33%
INTERGOVERNMENTAL REVENUE	673,251	689,500	4.3%	\$16,249	2.41%
CHARGES FOR SERVICES	838,720	744,725	4.6%	(\$93,995)	-11.21%
MISC REVENUE	23,480	23,780	0.1%	\$300	1.28%
TOTAL REVENUES	\$15,488,083	\$16,073,583	100.0%	\$585,500	3.78%

The proposed 2018 General Fund Budget projects a budgetary surplus of approximately \$179,246 with an ending fund balance of approximately \$10,692,569.

GENERAL FUND REVENUES

- The Budget 2018 General Fund Revenues are proposed to increase \$585,500 (3.78%) compared to Budget 2017.
 - Moderate growth is proposed in the major revenue categories of Earned Income Taxes, Local Services Taxes, Fines and Forfeits, and Interest and Rents.
 - Negligible growth is proposed for the revenue categories Real Estate Taxes, Transfer Taxes, Licenses and Permits, Intergovernmental Revenue, and Misc. Revenue.
 - Negative growth is proposed for the revenue category of Charges for Services.
-
- The increase in Real Estate Taxes is due to a new construction development, Laurel Ridge, by Glenn White Builders.
 - The increase for Interest and Rents is due to an interest rate increase on all bank accounts.
 - The increase for Intergovernmental Revenues is due primarily to a 4.88% increase in the Act 205 State Aid Unit Value.
 - The decrease for Charges for Services is primarily due to an anticipated decrease in Building Permits.

**2018 BUDGET
GENERAL FUND
EXPENDITURE SUMMARY BY FUNCTION**

EXPENDITURES	2017 BUDGET	2018 BUDGET	% Of Total 2018 EXPEND.	\$ CHANGE FROM BUDGET	% CHANGE FROM BUDGET
ADMINISTRATION	\$1,541,300	\$1,829,802	11.5%	\$288,502	18.72%
AUDITING & TAX COLLECTION	187,609	203,741	1.3%	\$16,132	8.60%
LEGAL & ENGINEERING	321,168	420,415	2.6%	\$99,247	30.90%
BUILDING	333,532	411,649	2.6%	\$78,117	23.42%
POLICE	6,188,323	6,279,769	39.5%	\$91,446	1.48%
FIRE PROTECTION	813,034	798,363	5.0%	(\$14,671)	-1.80%
CODE ENFORCEMENT	297,775	303,458	1.9%	\$5,683	1.91%
PLANNING & ZONING	29,780	29,780	0.2%	\$0	0.00%
PUBLIC WORKS	3,339,968	3,222,789	20.3%	(\$117,179)	-3.51%
RECREATION	346,030	357,014	2.2%	\$10,984	3.17%
PARKS	1,338,651	1,298,965	8.2%	(\$39,686)	-2.96%
LIBRARIES	20,000	20,000	0.1%	\$0	0.00%
OPERATING TRANSFERS	714,009	718,592	4.5%	\$4,583	0.64%
TOTAL EXPENDITURES	\$15,471,179	\$15,894,337	100.0%	\$423,158	2.74%

GENERAL FUND EXPENDITURES

- The Budget 2018 General Fund Expenditures are proposed to increase \$423,158 (+2.74%) as compared to Budget 2017.
- 2.17% salary increase, net increase \$141,842.
- Continuation of non-uniformed salary compensation program effective 2016.
- Employee insurance decrease (-2.91%), net decrease \$59,016.
- Pension cost increase per MMO (4.0%), net increase \$27,291.
- Professional and Legal Services proposed to increase due to Sunoco Litigation (\$100,000) and Pipeline Safety Plan (\$50,000).
- Historical Commission expenses proposed \$5,000 – new for 2018.
- The General Fund portion of Road construction paving is proposed to decrease by \$175,000.
- Building Repairs and Maintenance proposed to increase (30.0%), net increase \$66,250.
- Signs Materials proposed to increase for stop sign intersection improvements, net increase \$30,000.
- Major Capital proposed for 2018: Administration: Control panel for the Police Department, Generator replacement, and replacement Pool vehicle; Police: 2 patrol SUV's, 1 interceptor truck, Voice recorder server and software, Vehicle garage security gates, and License plate recognition system; Roads: Asphalt roller, and 2 truck replacements, net increase \$166,443.
- Vehicle Gas and Oil is proposed to increase \$16,900 (15.29%).

SEWER FUND SUMMARY

The proposed 2018 Sewer Fund Budget projects a budgetary deficit of approximately \$216,782 with an ending fund balance of approximately \$4,552,852.

- Total revenues are proposed to decrease \$269,515 over the 2017 Budget. This decrease is primarily due to decreased charges to the Other Municipalities.
- Total expenditures are proposed to decrease \$46,789 over the 2017 Budget.

Budget changes include:

- 1.32% salary and wage increases. *Net increase +\$18,537.*
- Employee insurance decrease. *Net decrease -\$19,830.*
- Tuition reimbursement decrease. *Net decrease -\$5,000.*
- Property liability insurance decrease. *Net decrease -\$36,964.*
- Miscellaneous Employee Benefits increase for Eyewash and First Aid Program, *net increase +\$3,525.*
- Chemicals increase, *net increase +\$22,000.*
- Rent to Authority increase, *net increase +\$164,098.*
- Major Capital proposed for 2018 - Gator and trailer replacements. *Net decrease -\$259,700.*

WASTE & RECYCLING FUND SUMMARY

The proposed 2018 Waste & Recycling Fund Budget projects a budgetary deficit of approximately \$60,934 with an ending fund balance of approximately \$2,243,514.

- Total revenues are proposed to increase \$15,255 over the 2017 Budget. This increase is primarily due to an increase in Interest Earnings.
- Total expenditures are proposed to increase \$56,659 over the 2017 Budget.

Budget changes include:

- 4.18% salary and wage increases. *Net increase +\$2,935.*
- Employee insurance decrease. *Net decrease -\$1,573.*
- Contracted collection & disposal increase primarily due to the 2nd year of the 3-year trash contract. *Net increase +\$45,382.*
- Other Recycling expense increase. This increase is primarily due to an increase in re-stocking of recycling buckets and the carryover installation costs of bus stop toters. *Net increase +\$10,000.*

STATE HIGHWAY FUND SUMMARY

The State Grant is the remittance of an allocation from PennDOT to help defray the cost of paving roads in the Township per Act 655. Revenue to support this Act is based on the State's Motor License Fund taxes. The allocation is based on mileage of Township roads (88.28) and population (21,866).

The proposed Grant for 2018 is \$716,116, an increase of \$35,237 over the 2017 Budget.

The 2018 Budget is proposing to pave 5.06 miles of roads at \$227,272.72 per mile – total project cost approximately \$1,000,000. The State Highway Fund is proposing to expend \$750,000 toward the project, an increase of \$25,000, with the balance being expended out of the General Fund (\$250,000).

CAPITAL RESERVE FUND SUMMARY

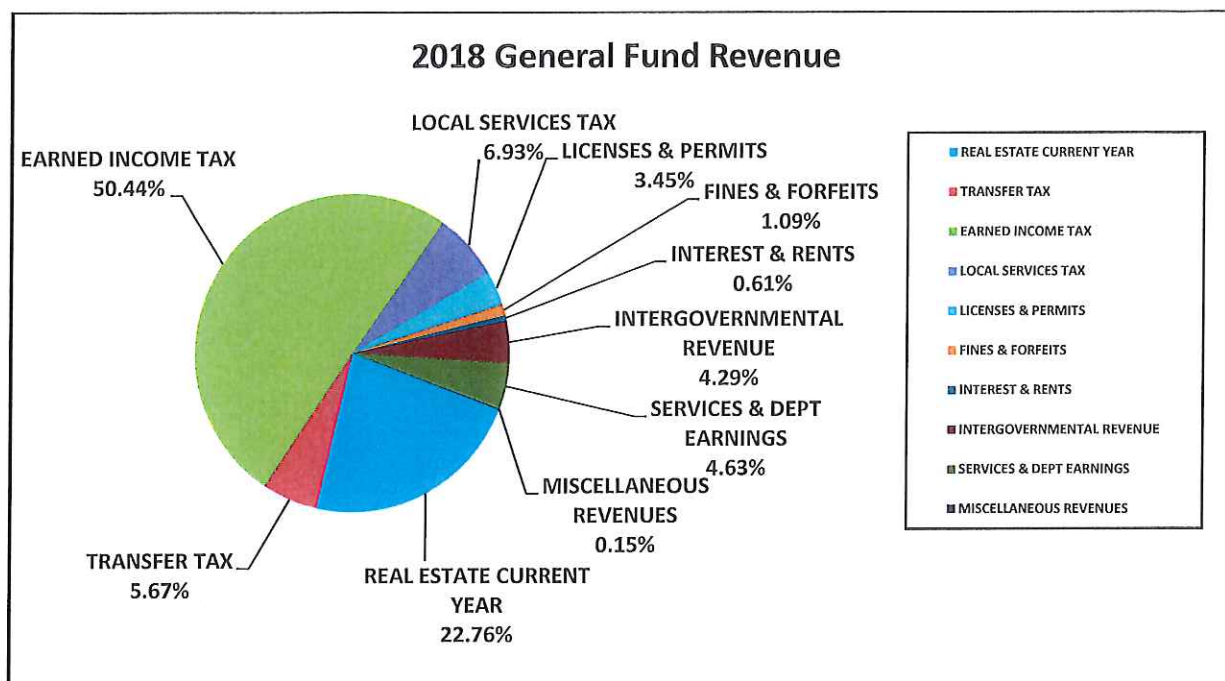
The proposed 2018 Capital Reserve Fund Budget projects a budgetary deficit of approximately \$1,129,500 with an ending fund balance of approximately \$3,483,522.

Revenues for this Fund primarily are from Transfers from the General Fund for future capital projects and debt service; Transfers from Restricted Parks Fund for Parks major capital, and Grants.

Budget proposals for 2018:

- Update to the Township's Comprehensive Plan – *County Grant offset \$25,000.* \$37,500.
- Grubbs Mill Road pipe culvert – carryover from 2017. \$450,000
- Shop Rite/Rte 3 Intersection safety improvements. \$25,000.
- Growing Greener Watershed Basin retrofit – *Growing Greener Watershed Grant offset \$62,000.* \$626,000.
- Route 3 adaptive signal controls - carryover from 2017, *Green Light Go Grant offset \$55,000.* \$110,000.
- Traffic Signal battery backups. \$30,000.
- Traffic Study signal retiming. \$21,000
- Major Capital proposed for 2018 – reimbursed by Transfer from Restricted Parks: a riding mower, Gator, 5-ton trailer, chipper bandit, baseball infield groomer, tractor/mower, movie projector, gazebo for Cloud Park, gazebo for Hamlet Park, and a rock-climbing wall for Barker Park. \$147,500.
- Debt service – reimbursed by Transfer from General Fund. \$566,590.

SUPPLEMENTAL GENERAL FUND REVENUE BUDGET TRENDS AND ASSUMPTIONS



Real Estate Taxes (22.76% of total GF Revenues)

Of the taxes levied by the Township, only the Current Real Estate Tax is not currently levied at its' maximum rate permitted by State law for Townships of the Second Class, which is capped at 14 mills for general purposes.

The proposed 2018 Real Estate Tax rate is to remain unchanged at 2.0 mills.

Real estate assessment values Increased 1.99% for 2017 as compared to growth rates of 0.23% in 2016 and 1.34% in 2015. The 2017 growth was attributed to the Laurel Ridge new construction.

All property assessments are frozen at 1998 home values when the last county-wide reassessment was conducted. Although housing prices have increased significantly since 1998, assessments have remained virtually unchanged (except for some building improvements and minimal new construction). Inequities and successful assessment appeals continue to affect our tax revenue.

It is important to note that our Real Estate Tax has not provided and will not provide us any real revenue growth now or in the future without a millage rate increase, significant housing development, or a county-wide reassessment.

The 2018 Projected Budget is based on the current year tax levy, as supplied by the Chester County Tax Assessment Office. The Township has consistently collected 97% of its' current tax levy each year.

Real Estate Tax collection (current year) for the 2018 levy is projected at \$3,600,000. An additional \$58,000 is expected from Prior Year, Interim Taxes, and Delinquent Lien Taxes for a total of approximately \$3,658,000.

Transfer Taxes (5.67% of total GF Revenues)

When real property located in the Township is sold, the Township receives ½ of 1% of the sales price or imputed value of the property. Total tax at settlement is 2%. 1% goes to the Commonwealth of Pennsylvania and 1% is divided equally between the West Chester Area School District and the Township.

The Township's real estate housing and commercial market has improved and performed well over the last several years. Five of the largest commercial properties sold in 2016 netted \$196,613 in transfer taxes. Year-to-date 2017, five of the largest commercial properties sold in 2017 netted \$162,437 in transfer taxes.

The number of home sales and average home price for the last three years were 320 (\$378,659) for 2014; 248 (\$371,561) for 2015; and 283 (\$372,031) for 2016. The number of residential home sales through September 30 increased 1.35% to 226 as compared to the same time period in 2016 (223); the average home price for 2017 is approximately \$404,344.

The 2018 Projected Budget assumes 290 homes to be sold at an average sale price of \$380,000 and \$30,000 monthly income from commercial re-sales.

Transfer Tax revenue for 2018 is projected at \$911,000, a 2.41% increase over the 2017 Budget.

Earned Income Taxes (50.44% of total GF Revenues)

This revenue represents a 1% tax levy on all wages, salaries, fees and self-employment net income imposed on residents and on non-residents working within the Township. Resident tax is shared equally between the West Chester Area School District and the Township. The Township receives the full 1% tax on all non-resident income. Non-residents liable for an earned income tax at their place of residence receive a credit against any nonresident levy in their place of employment.

The EIT revenue trend for the last few years (with the exception of year 2013 for the one-time non-resident stock option redemption) is approximately 55% revenue collections for residents and 45% revenue collections for non-residents. Year 2016 trending showed a near-average 55.5/44.5 split, while year-to-date September 2017 trending has shifted to 54.6/45.4; resulting in a slight increase of non-resident income. The 2018 Budget is based on average trending information.

EIT revenue for 2018 is projected at \$8,106,930, an approximate 5.96% increase over the 2017 Budget.

Local Services Taxes (6.93% of total GF Revenues)

This revenue represents a \$52 per year tax levy against all individuals employed or self-employed in the Township, regardless of resident status, and earns more than \$12,000 annually. The Township collects the full tax due. In recent years, this source of revenue has increased which is attributed to economic stability and delinquent collections.

Based on current trend information, the revenue for 2018 is projected at \$1,113,141, an increase of approximately 6% over the 2017 Budget.

Licenses and Permits (3.45% of total GF Revenues)

The licenses and permit category is primarily comprised of Solicitor's Permits, Cable TV Franchise Fees, and Street Encroachments.

Solicitor's permits are issued by the Police Department for solicitation or sale of goods within the Township: ice cream vendors, door to door sales, etc. The revenue in this category is minimal and projected to remain stable in 2018.

Cable television franchise fees are received from Comcast Cable Television and Verizon. This includes 5% of receipts earned for cable television service, internet service, and advertising. Trends in recent years indicate an increased demand for these services. As a result, this revenue source has experienced above average annualized growth. The Comcast contract was renewed for an additional 15 years in October 2015 and the Verizon 10-year contract is scheduled for renewal by June 2016.

Street encroachment revenue is generated by permit fees required of utility companies for opening streets in order to access property's utilities. It is anticipated this revenue will remain flat in 2018 with no known major utility projects scheduled in 2018.

Overall, licenses and permit revenue for 2018 is projected at \$553,991, an increase of 1.07% over the 2017 Budget.

Fines and Forfeits (1.09% of total GF Revenues)

This is revenue submitted to the Township from the Police Department, District Court and Chester County Court generated by fines levied on motor vehicle violations, Township Code violations, false alarm activations, and restitution fines.

Vehicle code violations fluctuates with the number of overall violations that occur year-to-year. The 2018 Budget projects this revenue to increase by \$10,000 compared to the 2017 Budget, consistent with the 2017 estimate.

Ordinance violation revenue has remained steady over the past few years. The 2018 Budget projects this revenue to be consistent with continued average activity.

Overall, fines and permit revenue for 2018 is projected at \$175,000, an increase of 2.94% over the 2017 Budget.

Interest and Rents (0.61% of total GF Revenues)

The Interest and Rent category is primarily comprised of Interest Income, Park/Pavilion Rentals, and Cell Tower Rent.

Interest Income is generated from various investments and bank accounts through the Township's cash management investment program. Total investment earnings vary depending upon available cash and interest rates. After many years of flat interest rates, 2017 experienced an increase in interest rates from all banking institutions. As of October 2017, township accounts received interest at a rate of 0.64% with TD Bank, 0.80% with PLGIT, 0.50% with DNB First, and approximately 0.08% with BB&T. The 2018 Budget is projected to increase as compared to the 2017 Budget.

Park/Pavilion rentals are fees collected for the private use of our Park facilities. There is a fee schedule based on the number of people attending each event. This revenue category is minimal and is consistently in the same range annually.

Cell Tower Rent – In May 2005, the Township entered into a Cell Tower Rental contract for ground rent for the Nextel Communications (currently known as SBA 2012 TC Assets) tower located on Township property. The term of this agreement is 5 years with the right to renew the Term of the Agreement for 4 consecutive additional terms of 5 years each. The agreement states that rent shall be increased 3% on each anniversary date. The 2018 budget reflects this increase.

Overall, interest and rent revenue for 2018 is projected at \$97,516, an increase of 59.33% over the 2017 Budget.

Intergovernmental Revenue (4.29% of total GF Revenues)

PA Utility Realty Tax Act (PURTA) is the remittance of an allocation from the Commonwealth for the Township's share of the Public Utility Tax. Properties owned by utilities are not taxable in Pennsylvania. The Township's allocation is dependent on the State's funding levels, which fluctuates annually.

Alcoholic Beverage revenue consists of two payments per year from the Commonwealth allocated to municipalities based upon their number of Liquor Control Board licensed establishments. The revenue in this category is consistently the same amount annually and is projected to remain stable in 2018.

Foreign Fire Insurance is the remittance of an allocation from the Commonwealth that is passed through the municipalities to volunteer relief associations in Pennsylvania to help defray the cost of fire pension plans per Act 205 of 1984. Revenue to support this Act comes from a 2% tax on premiums for both casualty and fire insurance sold in Pennsylvania by foreign (out-of-state) insurance companies. 50% of the allocation received is based on the population of the municipality and 50% is determined by the market value of real estate in the municipality compared to the state average. The Township's

allocation is dependent on the State's funding levels, which fluctuates annually. The offset for this revenue is shown in the Fire Protection costs (01411-80158).

State Aid Employee Pension is the remittance of an allocation from the Commonwealth to help defray the cost of municipal and police pension plans per Act 205 of 1984. Revenue to support this Act was explained above for the Foreign Fire Insurance. The Township's allocation is dependent on the State's funding levels and the number of certified employees eligible for the pension plans, which fluctuates annually. The 2017 unit value per certified employee is \$4,588.25, an increase of 4.88% as compared to \$4,374.65 for 2016. The Commonwealth also provides additional revenue for the Special Ad Hoc Post Retirement Adjustment (Act 147 of 1988) which provides increased pensions paid to police officers who retired prior to January 1, 1985.

Overall, intergovernmental revenue for 2018 is projected at \$689,500, an increase of 2.41% over the 2017 Budget.

Charges for Services (4.63% of total GF Revenues)

The Charges for Service category is primarily comprised of Subdivision/Land Development Application and Review Fees, Hearing Fees, Special Police Services, Building Permits, Plumbing Permits, and Summer Recreation Fees.

Subdivision/Land Development Application Fee revenue is for sub-dividing land, land development, and soil & erosion plans. The revenue for this category is minimal and projected to be \$5,000 lower than the 2017 Budget.

Subdivision/Land Development Review Fee revenue is for per lot fees for engineering reviews, legal services, and other charges related to the cost of reviewing the Land Development Application. The 2018 budget is projected to be \$20,000 lower than the 2017 Budget.

Hearing Fees represent reimbursement fees from applicants appearing before the Zoning Hearing Board. These fees include advertising costs, court reporter costs, and legal fees. This revenue category fluctuates based on the number of Zoning Hearings held. The revenue in this category is minimal and is projected to be consistent with the 2017 Budget.

Special Police Service revenue is generated from reimbursements for special police services for private organizations, alarm permits, and police accident and crime reports. This revenue category fluctuates annually based on demand for these special services and availability of special duty police officers. The 2018 budget is projected to increase as compared to the 2017 Budget, as a fully staffed force has allowed for greater availability. Expenditures for police services are shown in the Police Department personnel costs.

Building Permit revenue is collected for building permits (construction, HVAC, U&O, electrical) for commercial and residential construction. In 2016, the total number of building related permits decreased by 304 to 1,049 (from 1,353 in 2015). In 2017, (Jan – Sept), the total number of permits increased by 9 to 798 (from 789 in 2016 for the same time period). Construction values increased by

\$35,206,740 for the same time period in 2017 vs. 2016. This increase is largely attributed to incoming permits for larger commercial projects, such as Chester County Hospital. The 2018 budget is projected at \$450,000, declining to average activity. This is \$75,000 lower than the 2017 budget.

Plumbing Permit revenue is generated from plumbing permits for both residential and commercial projects. The 2018 budget is \$15,000, projected to decrease by \$20,000 or 57.14% compared to the 2017 budget.

Summer Recreation Fees consist of fees received from various recreation programs including morning teen and summer recreation programs and afternoon sports clinics. The 2018 budget is \$1,025 higher in comparison to the 2017 Budget. The projections are based on actual programs and estimated participation for 2018.

Overall, charges for service revenue for 2018 is projected at \$744,725, a decrease of 11.21% over the 2017 Budget.

Misc Revenues (0.15% of total GF Revenue)

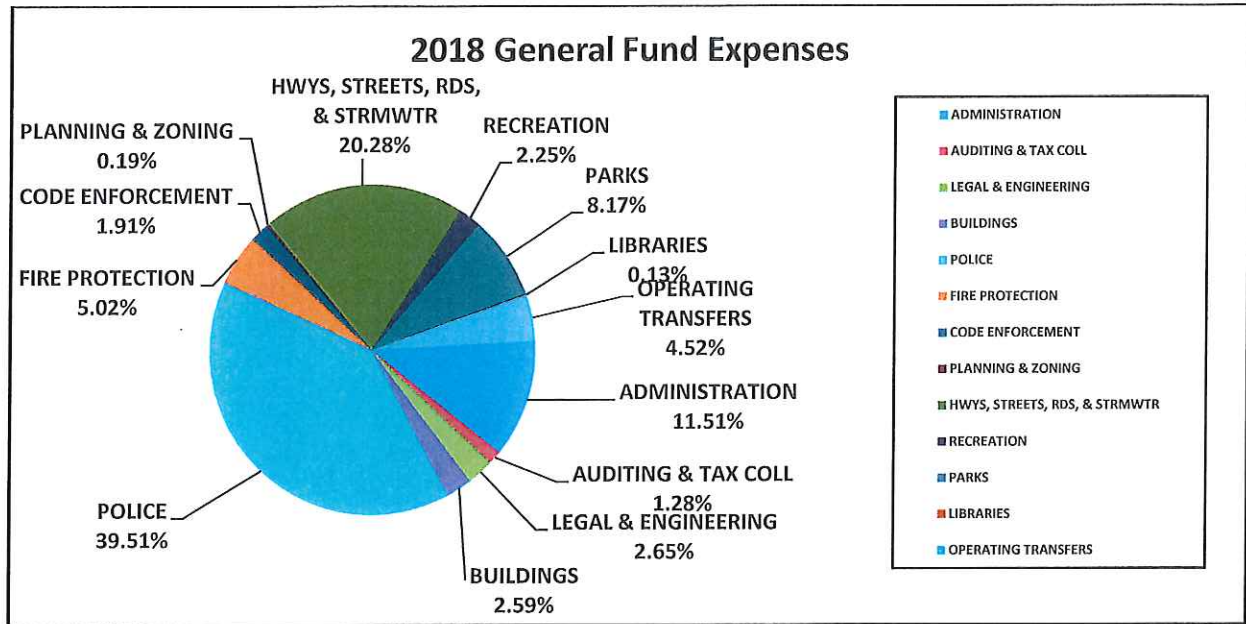
The revenue in this category primarily consists of Miscellaneous revenues and Sale of Fixed Asset revenues.

Miscellaneous Revenues consist of revenues from bus shelter income, sewer certifications, septic fees, room rentals, sale of brine to various municipalities, reimbursements for Workers' Comp claims, and other miscellaneous items. The 2018 budget is projected to be \$200 less than the 2017 Budget. The revenues in this category are typically minimal and fluctuate with out-of-ordinary income.

Sale of Fixed Asset revenue is generated from the sale of Township fixed assets: Township trucks, equipment, patrol cars, etc. This revenue category fluctuates annually based on the Five Year Capital Plan and the condition of the asset(s) being sold. The 2018 budget is projected to increase by \$500 as compared to the 2017 budget. The 2017 budget included 5 Police vehicles to be sold. The 2018 budget includes the sale 3 Police vehicles.

Overall, miscellaneous revenue for 2018 is projected at \$23,780, an increase of 1.28% over the 2017 Budget.

SUPPLEMENTAL GENERAL FUND EXPENDITURE REQUESTS BY FUNCTION



Administration Department (11.51% of total GF Expenditures)

The Administration Department for 2018 is proposed to increase \$288,502 (18.72%) over the Budget 2017.

Budget changes include:

- Salaries and wages to increase 3.89% due to the salary compensation program. *Net increase +\$22,207.*
- Employee insurance decrease is mainly attributed to the minimal increase in health insurance premiums, movement within coverage tiers and 3% decrease Pharmacy program. *Net decrease -\$17,245.*
- Pension costs per MMO. *Net decrease -\$2,817.*
- Worker's Compensation costs to decrease. *Net decrease -\$8,216.*
- Dues to increase as a result of the new Vistage Worldwide membership. *Net increase +\$9,265.*
- Conferences and Training to decrease due to various conference locations. *Net decrease -\$2,216.*
- Professional services to increase for a Pipeline Safety Program. *Net increase +\$45,400.*
- Minor capital requests for 2018 include: 6 computer workstations. *Net decrease -\$2,590.*
- Major capital requests for 2018 include: a control panel for the police building, pool car, and generator replacements. *Net increase +\$244,000.*

Auditing & Tax Collection (1.28% of total GF Expenditures)

The Auditing & Tax Collection category for 2018 is proposed to increase by \$16,132 (8.60%) over the Budget 2017.

- An increase in EIT commissions based on anticipated revenues for 2018. *Net increase +\$7,042.*
- An increase in Auditing fees for 2018. *Net increase +\$4,065.*
- Bond renewal for the tax collector. *Net increase +\$5,100.*

Legal & Engineering (2.65% of total GF Expenditures)

Legal & Engineering for 2018 is proposed to increase by \$99,247 (30.90%) over the Budget 2017.

Budget changes include:

- Legal services to increase for ongoing Sunoco litigations. *Net increase +\$105,000.*
- Salary and wages to increase 1.5% due to the salary compensation program. *Net increase +\$1,907.*
- A decrease in dues as a result of the discontinuation of the County GIS Consortium. *Net decrease -\$4,900.*
- Minor capital requests for 2017 include: upgrading photogrammetry equipment and software. *Net decrease -\$2,850.*
- No major capital requests for 2018.

Building (2.59% of total GF Expenditures)

The Building Department for 2018 is proposed to increase \$78,117 (23.42%) over the Budget 2017.

Budget changes include:

- Liability insurance increase. *Net increase +\$11,130.*
- Cost of cleaning services to increase. *Net increase +\$1,037.*
- Repairs and maintenance to increase. One-time major facility maintenance and repairs are included in the 2018 Budget as opposed to the normal repairs and maintenance items occurring in 2017. *Net increase +\$66,250.*

Police (39.51% of total GF Expenditures)

The Police Department for 2018 is proposed to increase \$91,446 (1.48%) over the Budget 2017.

Budget changes include:

- Uniformed salaries to increase 1.9% due to the 2017 Budget anticipating a retirement/replacement that did not occur and is not anticipated for Budget 2018. *Net increase +\$60,590.*

- Employee insurance to decrease - net effect of a minimal increase in health insurance premiums, a decrease in pharmacy program costs, and movement within coverage tiers. *Net decrease -\$5,503.*
- Pension costs per MMO. *Net increase +\$24,505.*
- Workers' Compensation premium increase. *Net increase +\$8,368.*
- Healthcare Waiver to increase based on participants. *Net increase +\$5,000.*
- Tuition Reimbursement costs to increase based on participation. *Net increase +\$24,000.*
- Conferences and Training increase. *Net increase +\$4,525.*
- Liability insurance increase. *Net increase +\$8,779.*
- Service Contracts IT to increase. *Net increase +\$7,644.*
- Change-over costs to decrease by 41.56% due to fewer vehicles being purchased in 2018 as compare to 2017. *Net increase -\$16,000.*
- Vehicle gas to increase by 24.8% given the recent incline in fuel prices. *Net increase +\$12,400.*
- Minor capital proposed for 2018: 7 computer workstations and software, Tasers, ballistic shields, and crash zone system and software. *Net increase +\$8,280.*
- Major capital proposed for 2018: 2 interceptors, 1 interceptor truck, license plate reader, Voice recorder software and server, and garage security gates. *Net decrease -\$52,557.*

Fire Protection (5.02% of total GF Expenditures)

Fire Protection for 2018 is proposed to decrease \$14,671 (-1.80%) over the 2017 Budget.

This decrease is primarily attributed to the decline in the pass through funds for the volunteer fire companies. *Net decrease -\$16,964.*

Code Enforcement (1.91% of total GF Expenditures)

Code Enforcement for 2018 is proposed to increase \$5,683 (1.91%) over the 2017 Budget.

Budget changes include:

- Salaries and wages increase of 3.22% due to the salary compensation program. *Net increase +\$6,317.*
- Worker's Compensation decrease. *Net decrease -\$700.*

Planning & Zoning (0.19% of total GF Expenditures)

Planning & Zoning Professional Services for 2018 is proposed to remain constant with no changes (0%) over the 2017 Budget.

Public Works (20.28% of total GF Expenditures)

Public Works for 2018 is proposed to decrease \$117,179 (-3.51%) over the 2017 Budget.

Budget changes include:

- Salaries and Wages increase of 3.7% due to the net effect of the salary compensation program, and changes in staffing. *Net increase +\$33,552.*
- Payroll related taxes to increase. *Net increase +\$3,002.*
- Healthcare waiver to increase based on participants. *Net increase +\$5,000.*
- Pension costs per MMO. *Net increase +\$5,386.*
- Workers' Compensation premium increase. *Net increase +\$1,758.*
- Liability Insurance increase. *Net increase +\$12,259.*
- Signs Materials to increase for one time stop sign intersection improvements. *Net increase +\$30,000.*
- Vehicle maintenance to increase based on the current state of the vehicle fleet. *Net increase +\$20,000.*
- Vehicle gas to increase given the recent incline in fuel prices. *Net increase +\$2,000.*
- Road construction materials to decrease – the General Fund portion of paving is proposed to decrease. The State Fund portion of paving is set to increase based on the State Fund Allocation to be received from the state. *Net decrease -\$175,000.*
- Stormwater Professional services to decrease. *Net decrease -\$35,000.*
- Minor capital proposed for 2018: various small items of equipment. *Net increase +\$4,550.*
- Major capital proposed for 2018: Two truck replacements and one asphalt roller replacement. *Net decrease -\$25,000.*

Recreation (2.25% of total GF Expenditures)

Recreation for 2018 is proposed to increase \$10,984 (3.17%) over the 2017 Budget.

Budget changes include:

- Salaries to increase 4.51% based on the salary compensation program. *Net increase +\$6,592.*
- Pension costs per MMO. *Net increase +\$1,000.*
- Addition of funds to be utilized for a historical commission. *Net increase +\$5,000*
- Summer Recreation program participation to increase. *Net increase +\$2,900.*
- General Recreation to decrease – contributions for the bicentennial celebration were included in the 2017 Budget. *Net decrease -\$5,080.*

Parks (8.17% of total GF Expenditures)

Parks for 2018 is proposed to decrease \$39,686 (-2.96%) over the 2017 Budget.

Budget changes include:

- Salary and wages decrease of 1.2% based on the net effect of the salary compensation program and changes in staffing. *Net decrease -\$7,392.*
- Employee insurance to decrease – net effect of a minimal increase in health insurance premiums, a decrease in pharmacy program costs, and movement within coverage tiers. *Net decrease -\$35,652.*

- Health Care Waiver costs to increase based on participants. *Net increase +\$5,000.*
- Workers Compensation to decrease. *Net decrease -\$5,897.*
- Operating expenses increase attributed mainly for boundary surveys for Coopersmith Park, Barker Park, and Hamlet Crest Park and the engineering and design of family restrooms for Community Park. *Net increase +\$15,000.*
- Repairs and maintenance to decrease – the 2017 Budget included several one-time maintenance items such as the paving Barker Park parking lot, snow guards on Coopersmith pavilion roof, and demolition of both play structures at Community Park. *Net decrease -\$12,900.*
- Minor capital proposed for 2018: proposed purchases of a replacement snow blower and lift for the walk behind mowers. *Net increase +\$3,450.*
- Major capital proposed for 2018: all major capital purchases are proposed to be paid out of the Capital Reserve Fund just as occurred in 2017.

Libraries (0.13% of total GF Expenditures)

Libraries for 2018 proposes no change in contribution over the 2017 Budget.

Operating Transfers (4.52% of total GF Expenditures)

Operating Transfers and Other Financial Uses are proposed to increase \$4,583 over the 2017 Budget.

The 2018 Transfer to Retiree Health is proposed to increase. *Net increase +\$4,428.*

TOWNSHIP OF WEST GOSHEN

ACCOUNT NAME: Real Estate Current
ACCOUNT NUMBER: 01300-03110

REVENUE FORM
2018

2016 Actual	2017 Budget	2017 Actual @12/5/17	2018 Proposed
\$3,532,283	\$3,525,000	\$3,573,283	\$3,600,000



YEAR	REVENUE EARNED	DECEMBER PROJECTED	TOTAL 2017 PROJECTED
2007	\$ 2,496,232		
2008	\$ 2,523,233		
2009	\$ 2,536,082		
2010	\$ 3,393,739		
2011	\$ 3,353,840		
2012	\$ 3,375,072		
2013	\$ 3,434,315		
2014	\$ 3,468,061		
2015	\$ 3,518,118		
2016	\$ 3,532,283		
2017 (P)	\$ 3,573,283	\$ 18,480	\$ 3,591,763
2018 (P)	\$ 3,600,000		

*Note: 2017 figures based on actual revenues received through October and projected revenues for November and December.

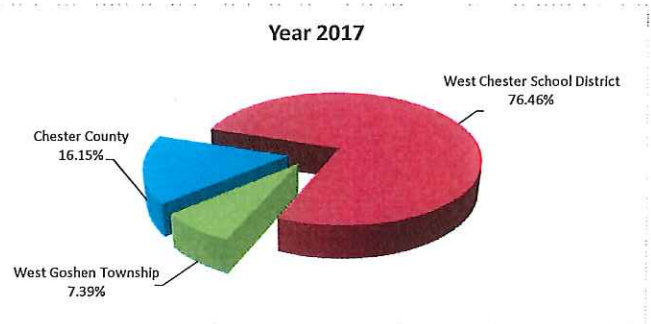
DESCRIPTION & EXPLANATION

Legal authorization - Act 511 of 1965, the Local Tax Enabling Act. This represents all real estate tax payments collected in the current year for the current year tax levy, as supplied by the Chester County Tax Assessment Office. Also included is the deduction for discount (2%) and increase for penalties (10%). The proposed 2018 millage rate remains unchanged from 2017 at 2.0 mills. The Statutory rate limitation on real estate taxes for Second Class Townships is 14 mills. Real estate assessed values increased 1.99% for 2017 as compared to growth rates of .23% in 2016 and 1.34% in 2015. The Township has consistently collected 97% of its' current tax levy each year. The 2018 budget is proposed by the Tax Collector, Bill Keenan.

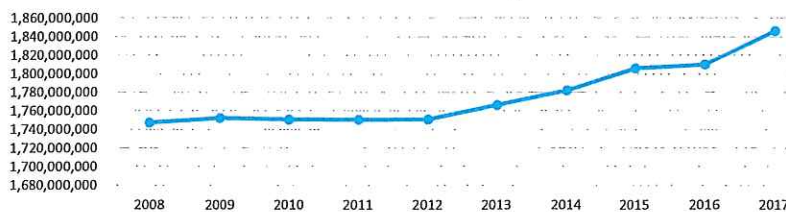
ADDITIONAL INFORMATION

Millage History

	Chester County	District	Township
2007	3.804	15.79	1.50
2008	3.804	16.85	1.50
2009	3.965	17.85	1.50
2010	3.965	18.36	2.00
2011	3.965	18.36	2.00
2012	3.965	18.67	2.00
2013	4.163	18.67	2.00
2014	4.163	19.21	2.00
2015	4.163	19.58	2.00
2016	4.163	20.10	2.00
2017	4.369	20.68	2.00



Assessed Value History



Assessed Value History

Year	Assessed Value	Increase Over
2008	1,747,526,471	0.89%
2009	1,752,550,691	0.29%
2010	1,750,817,197	-0.10%
2011	1,750,413,337	-0.02%
2012	1,750,959,603	0.03%
2013	1,766,649,613	0.90%
2014	1,782,308,943	0.89%
2015	1,806,119,773	1.34%
2016	1,810,323,903	0.23%
2017	1,846,316,825	1.99%

Collection Periods

Discount - March 1 - April 30
 Face Amount - May 1 - June 30
 Penalty - July 1 - December 31

Collection Trends

91.1 % Collected at discount
 4.7% collected at face amount
 3.0% collected at penalty
 Net collection rate overall = 97.3%

SUGGESTED BY:

DATE:

TOWNSHIP OF WEST GOSHEN

ACCOUNT NAME: Real Estate Prior Year
ACCOUNT NUMBER: 01300-03120

REVENUE FORM
2018

2016 Actual	2017 Budget	2017 Actual @12/5/17	2018 Proposed
\$1,880	\$3,000	-\$6,855	\$3,000



YEAR	REVENUE EARNED	DECEMBER PROJECTED	TOTAL 2017 PROJECTED
2007	\$ 2,904		
2008	\$ 5,495		
2009	\$ 2,713		
2010	\$ (734)		
2011	\$ 3,525		
2012	\$ 7,332		
2013	\$ 2,118		
2014	\$ 3,761		
2015	\$ 3,260		
2016	\$ 1,880		
2017 (P)	\$ (6,855)	0 \$	(6,855)
2018 (P)	\$ 3,000		

*Note: 2017 figures based on actual revenues received through October and projected revenues for November and December.

DESCRIPTION & EXPLANATION

This represents current real estate taxes collected within the courtesy period (first week of the new year). Revenues fluctuate year-to-year. The 2018 Budget is proposed by the Tax Collector, Bill Keenan.

ADDITIONAL INFORMATION

Collection Periods

Current real estate taxes collected within the courtesy period (first week of the new year)

SUGGESTED BY:

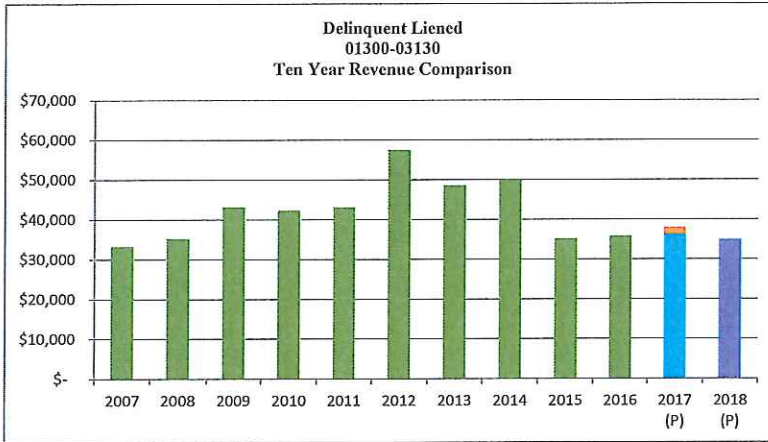
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TOWNSHIP OF WEST GOSHEN

ACCOUNT NAME: Delinquent Liened
ACCOUNT NUMBER: 01300-03130

REVENUE FORM 2018

2016 Actual	2017 Budget	2017 Actual @12/5/17	2018 Proposed
\$35,888	\$35,000	\$36,198	\$35,000



YEAR	REVENUE EARNED	DECEMBER PROJECTED	TOTAL 2017 PROJECTED
2007	\$ 33,253		
2008	\$ 35,280		
2009	\$ 43,202		
2010	\$ 42,298		
2011	\$ 43,142		
2012	\$ 57,569		
2013	\$ 48,600		
2014	\$ 50,229		
2015	\$ 35,281		
2016	\$ 35,888		
2017 (P)	\$ 36,198	\$ 1,802	\$ 38,000
2018 (P)	\$ 35,000		

*Note: 2017 figures based on actual revenues received through October and projected revenues for November and December.

DESCRIPTION & EXPLANATION

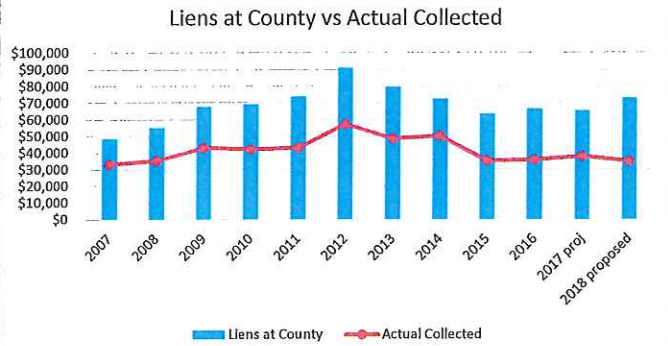
This represents funds received by the Township from the County for payments received (including penalties and interest) for properties which are delinquent beyond the tax year. The Township has consistently collected the majority of Real Estate Taxes in the current year, and based on recent collection experience it is estimated that approximately 1% of the prior year will be collected in future years. The 2018 Budget is proposed by the Tax Collector, Bill Keenan.

ADDITIONAL INFORMATION

Expected Trends

	Liens at County	Actual Collected	% Collected
2007	\$48,502	\$33,253	69%
2008	\$55,215	\$35,280	64%
2009	\$67,698	\$43,202	64%
2010	\$69,290	\$42,298	61%
2011	\$73,949	\$43,142	58%
2012	\$91,239	\$57,569	63%
2013	\$79,794	\$48,600	61%
2014	\$72,561	\$50,229	69%
2015	\$63,691	\$35,281	55%
2016	\$66,690	\$35,888	54%
2017 proj	\$65,562	\$38,000	58%
2018 proposed	\$72,984	\$35,000	48%

*estimating \$40,470 in Liens sent to the County at end of 2017



Legal Authorization

Act 511

Collection Process

Delinquent real estate taxes are collected by the county on behalf of the municipality.

SUGGESTED BY:

DATE:

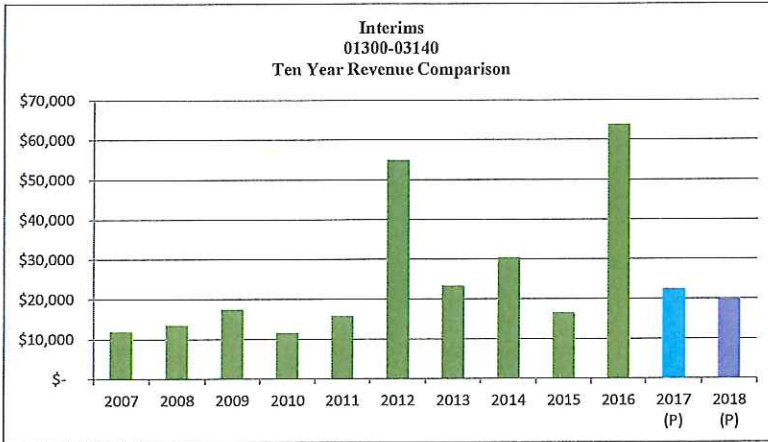
TOWNSHIP OF WEST GOSHEN

REVENUE FORM

2018

ACCOUNT NAME: Interims
ACCOUNT NUMBER: 01300-03140

2016 Actual	2017 Budget	2017 Actual @12/5/17	2018 Proposed
\$63,928	\$20,000	\$22,487	\$20,000



YEAR	REVENUE EARNED	DECEMBER PROJECTED	TOTAL 2017 PROJECTED
2007	\$ 11,913		
2008	\$ 13,516		
2009	\$ 17,493		
2010	\$ 11,622		
2011	\$ 15,851		
2012	\$ 54,977		
2013	\$ 23,420		
2014	\$ 30,401		
2015	\$ 16,606		
2016	\$ 63,928		
2017 (P)	\$ 22,487	\$ 13	\$ 22,500
2018 (P)	\$ 20,000		

*Note: 2017 figures based on actual revenues received through October and projected revenues for November and December.

DESCRIPTION & EXPLANATION

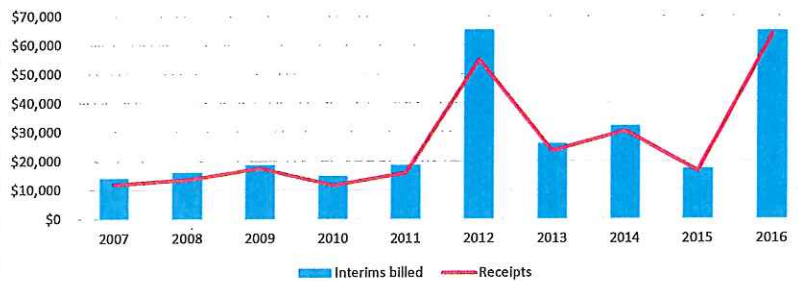
Legal authorization - Act 511 of 1965, The Local Tax Enabling Act. This represents additional real estate tax revenue due to reassessments certified by the County occurring during the current year as a result of residential and commercial building improvements and new construction. Interim taxes are supplemental to the original tax duplicate and must be accounted for separately. The 2018 Budget is proposed by the Tax Collector, Bill Keenan.

ADDITIONAL INFORMATION

Collection History

	Interims billed	Receipts
2007	\$14,154	\$11,913
2008	\$16,155	\$13,516
2009	\$18,574	\$17,493
2010	\$14,924	\$11,622
2011	\$18,677	\$15,851
2012	\$65,381	\$54,977
2013	\$26,020	\$23,420
2014	\$32,073	\$30,401
2015	\$17,287	\$16,606
2016	\$64,858	\$63,928

Total Billed vs Total Received



*2012 interim billing and subsequent income were impacted significantly by the Jefferson Apts.

SUGGESTED BY:

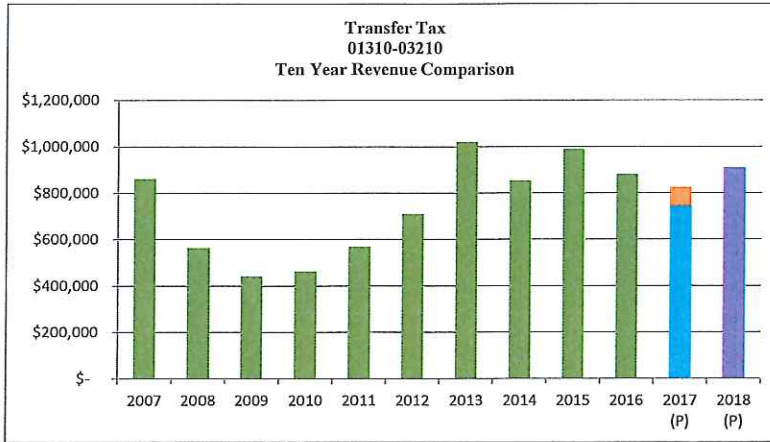
DATE:

TOWNSHIP OF WEST GOSHEN

ACCOUNT NAME: Transfer Tax
ACCOUNT NUMBER: 01310-03210

REVENUE FORM 2018

2016 Actual	2017 Budget	2017 Actual @12/5/17	2018 Proposed
\$881,904	\$889,575	\$744,689	\$911,000



YEAR	REVENUE EARNED	DECEMBER PROJECTED	TOTAL 2017 PROJECTED
2007	\$ 861,761		
2008	\$ 564,294		
2009	\$ 441,286		
2010	\$ 462,798		
2011	\$ 568,143		
2012	\$ 709,390		
2013	\$ 1,018,868		
2014	\$ 854,008		
2015	\$ 989,947		
2016	\$ 881,904		
2017 (P)	\$ 744,689	\$ 80,311	\$ 825,000
2018 (P)	\$ 911,000		

*Note: 2017 figures based on actual revenues received through October and projected revenues for November and December.

DESCRIPTION & EXPLANATION

When real property located in the Township is sold, the Township receives 1/2 of 1% of the sales price or imputed value of the property. Total tax at settlement is 2%; 1% goes to the Commonwealth of Pennsylvania and 1% is divided equally between the West Chester Area School District and the Township. The 2018 Budget assumes \$360,000 from the sale of commercial properties, 290 residential home sales at the average home price of \$380,000.

ADDITIONAL INFORMATION

Large Commercial Sales 2017

Property	Sale Price	Township Income	Sale Month
Anro Printing	\$16,200,000	\$79,380	January
Gay St-Wendy's & TD	\$4,225,478	\$20,705	January
West Chester Pike	\$4,600,000	\$22,540	March
W Goshen Bus. Park	\$3,450,000	\$16,905	March
Sunoco	\$2,200,000	\$10,780	August

Large Commercial Sales 2016

Property	Sale Price	Township Income	Sale Month
Bolmar Associates	\$6,500,000	\$31,850	May
Parkway Shopping	\$8,675,000	\$42,508	May
McGovern	\$7,000,000	\$34,300	April
Lawrence Drive	\$9,250,000	\$45,325	October
Bolmar St Corp Condo	\$8,700,000	\$42,630	August

Number of Homes Sold

Year	Number Sold	Average Sale Price
2012	292	\$ 375,453.39
2013	356	\$ 366,768.63
2014	320	\$ 378,658.84
2015	248	\$ 371,561.03
2016	283	\$ 372,030.68



Income Conditions

Taxes are collected at settlement by the county for the exchange of real property.
 Total tax at settlement = 2%; 1% of sales price to the state, 1/2% to the school district, 1/2% to the township.

SUGGESTED BY:

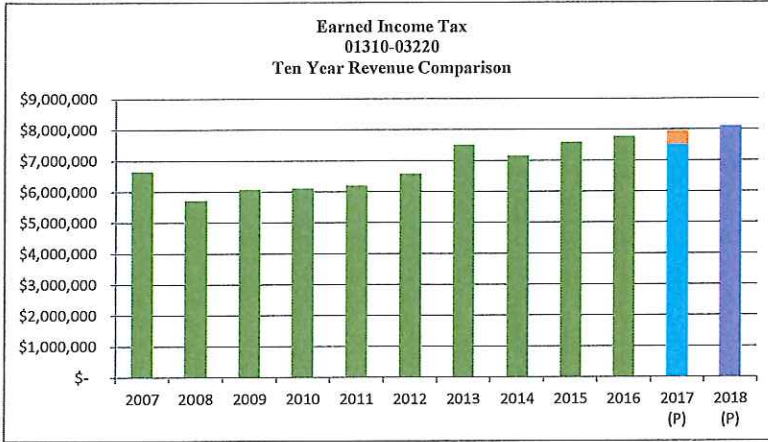
DATE:

TOWNSHIP OF WEST GOSHEN

ACCOUNT NAME: Earned Income Tax
ACCOUNT NUMBER: 01310-03220

**REVENUE FORM
2018**

2016 Actual	2017 Budget	2017 Actual @12/5/17	2018 Proposed
\$7,780,351	\$7,650,750	\$7,508,085	\$8,106,930



YEAR	REVENUE EARNED	DECEMBER PROJECTED	TOTAL 2017 PROJECTED
2007	\$ 6,655,198		
2008	\$ 5,719,742		
2009	\$ 6,068,503		
2010	\$ 6,107,465		
2011	\$ 6,204,105		
2012	\$ 6,581,967		
2013	\$ 7,517,651		
2014	\$ 7,151,156		
2015	\$ 7,596,803		
2016	\$ 7,780,351		
2017 (P)	\$ 7,508,085	\$ 419,915	\$ 7,928,000
2018 (P)	\$ 8,106,930		

*Note: 2017 figures based on actual revenues received through October and projected revenues for November and December.

DESCRIPTION & EXPLANATION

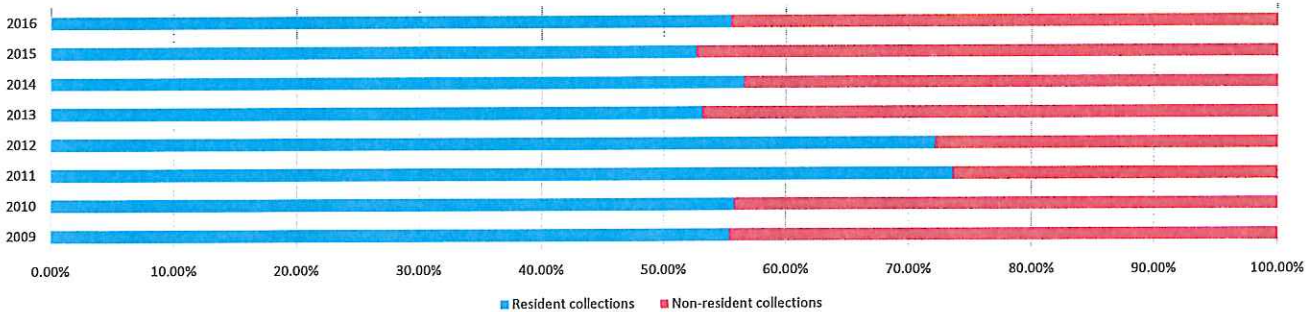
This represents a 1% tax levy on all wages, salaries, fees and self-employment net income imposed on residents and on non-residents working within the Township. Resident tax is shared equally between the West Chester Area School District and the Township. The Township receives the full 1% tax on all non-resident income. Non-residents liable for an earned income tax at their place of residence receive a credit against any nonresident levy in their place of employment.

ADDITIONAL INFORMATION

Collection Ratio Trend

	2009	2010	2011	2012	2013	2014	2015	2016
Resident collections	55.35%	55.76%	73.57%	72.13%	53.18%	56.59%	52.65%	55.52%
Non-resident collections	44.65%	44.24%	26.43%	27.87%	46.82%	43.41%	47.35%	44.48%

Resident vs Non-Resident Collection Ratio



*Ratio of Resident vs Non-Resident collections in 2011 and 2012 were abnormal due to reporting issues with Keystone Collections during the transition from Berkhiemer.

CPI History

12 Month Percent Change of CPI for all items for new Northeast Urban region

- CPI at end of June 2007 = 2.3
- CPI at end of June 2008 = 5.0
- CPI at end of June 2009 = -1.2
- CPI at end of June 2010 = 1.7
- CPI at end of June 2011 = 3.4
- CPI at end of June 2012 = 1.5
- CPI at end of June 2013 = 1.5
- CPI at end of June 2014 = 1.9
- CPI at end of June 2015 = 0.0
- CPI at end of June 2016 = 0.7
- CPI at end of June 2017 = 1.5

Historical Notes

In 2013, 2 stock option payments were received totalling approx \$680,000 in EIT tax.

SUGGESTED BY:

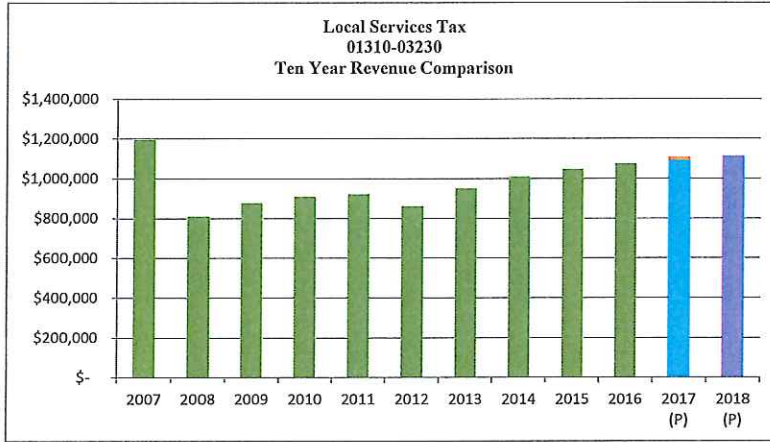
DATE:

TOWNSHIP OF WEST GOSHEN

ACCOUNT NAME: Local Services Tax
ACCOUNT NUMBER: 01310-03230

REVENUE FORM
2018

2016 Actual	2017 Budget	2017 Actual @12/5/17	2018 Proposed
\$1,075,187	\$1,050,000	\$1,091,305	\$1,113,141



YEAR	REVENUE EARNED	DECEMBER PROJECTED	TOTAL 2017 PROJECTED
2007	\$ 1,197,356		
2008	\$ 812,406		
2009	\$ 878,489		
2010	\$ 910,778		
2011	\$ 921,698		
2012	\$ 862,127		
2013	\$ 950,498		
2014	\$ 1,010,067		
2015	\$ 1,048,411		
2016	\$ 1,075,187		
2017 (P)	\$ 1,091,305	\$ 15,695	\$ 1,107,000
2018 (P)	\$ 1,113,141		

*Note: 2017 figures based on actual revenues received through October and projected revenues for November and December.

DESCRIPTION & EXPLANATION

Legal Authorization - Act 222 of 2004, Local Tax Enabling Act, further enacted by Act 7 of 2007 as Local Services Tax, effective 1/1/08. This represents a \$52 per year tax levy against all individuals employed or self-employed in the Township, regardless of resident status, and earns more than \$12,000 annually. The Township collects the full tax due. In recent years, this source of revenue has increased, which is attributed to economic stability and delinquent collections.

ADDITIONAL INFORMATION

Collection and Administrative Procedures

Currently completed by Keystone Collections. Prior to 2011, Berkheimer Assoc. was used.

SUGGESTED BY:

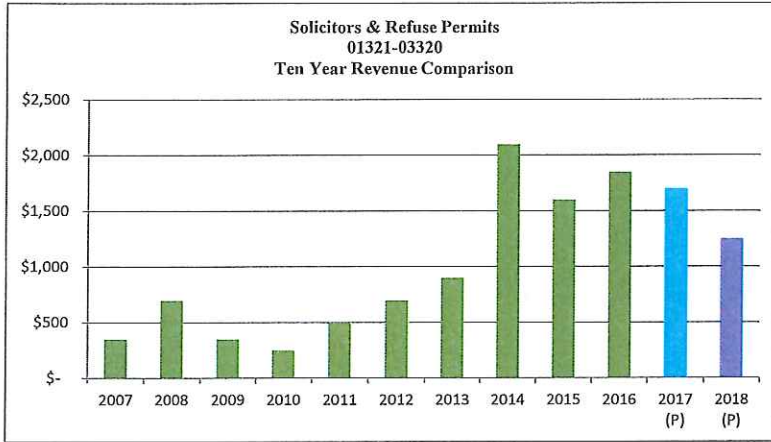
DATE:

TOWNSHIP OF WEST GOSHEN

ACCOUNT NAME: Solicitors & Refuse Permits
ACCOUNT NUMBER: 01321-03320

**REVENUE FORM
2018**

2016 Actual	2017 Budget	2017 Actual @12/5/17	2018 Proposed
\$1,850	\$1,250	\$1,700	\$1,250



YEAR	REVENUE EARNED	DECEMBER PROJECTED	TOTAL 2017 PROJECTED
2007	\$ 350		
2008	\$ 700		
2009	\$ 350		
2010	\$ 250		
2011	\$ 500		
2012	\$ 700		
2013	\$ 900		
2014	\$ 2,100		
2015	\$ 1,600		
2016	\$ 1,850		
2017 (P)	\$ 1,700	\$ -	\$ 1,700
2018 (P)	\$ 1,250		

*Note: 2017 figures based on actual revenues received through October and projected revenues for November and December.

DESCRIPTION & EXPLANATION

This revenue is generated from Solicitors permits issued by the Police Department for solicitation or sale of goods within the Township: Ice cream vendors, door to door sales, etc. Refuse permits are no longer issued.

ADDITIONAL INFORMATION

Historical Notes

The 2014 actual is higher than normal due to "storm chasers" soliciting in the Township after the May ice and hail storm.

SUGGESTED BY:

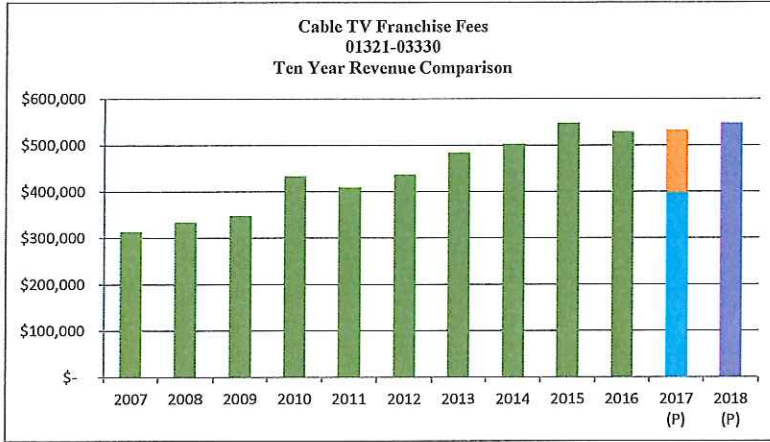
DATE:

TOWNSHIP OF WEST GOSHEN

ACCOUNT NAME: Cable TV Franchise Fees
ACCOUNT NUMBER: 01321-03330

**REVENUE FORM
2018**

2016 Actual	2017 Budget	2017 Actual @12/5/17	2018 Proposed
\$529,175	\$544,055	\$397,430	\$547,741



YEAR	REVENUE EARNED	DECEMBER PROJECTED	TOTAL 2017 PROJECTED
2007	\$ 314,316		
2008	\$ 335,119		
2009	\$ 348,525		
2010	\$ 433,767		
2011	\$ 409,665		
2012	\$ 437,161		
2013	\$ 484,134		
2014	\$ 502,959		
2015	\$ 547,466		
2016	\$ 529,175		
2017 (P)	\$ 397,430	\$ 134,331	\$ 531,761
2018 (P)	\$ 547,741		

*Note: 2017 figures based on actual revenues received through October and projected revenues for November and December.

DESCRIPTION & EXPLANATION

This is the cable television franchise fee received from Comcast Cable Television and Verizon. This includes 5% of receipts earned for cable television service, internet service, and advertising. Trends in recent years indicate an increased demand for these services. As a result, this revenue source has experienced above average annualized growth. The 2015 revenue included a \$27,300 Comcast renewal signing bonus. The Comcast contract was renewed for an additional 15 years in October 2015; the Verizon 10-year contract is scheduled for renewal by June 2016.

ADDITIONAL INFORMATION

Collection Allocations

Township Receives 5% of total revenue from Comcast cable, television, and internet services.
 Township Receives 5% of total revenue from Verizon cable tv.

Historical Notes

2015 Revenues included a \$27,300 signing bonus for the new Comcast contract.

Contract Dates

	<i>Signed</i>	<i>Contract Term</i>
Comcast	9/23/2015	15 Years
Verizon	6/30/2006	10 Years

SUGGESTED BY:

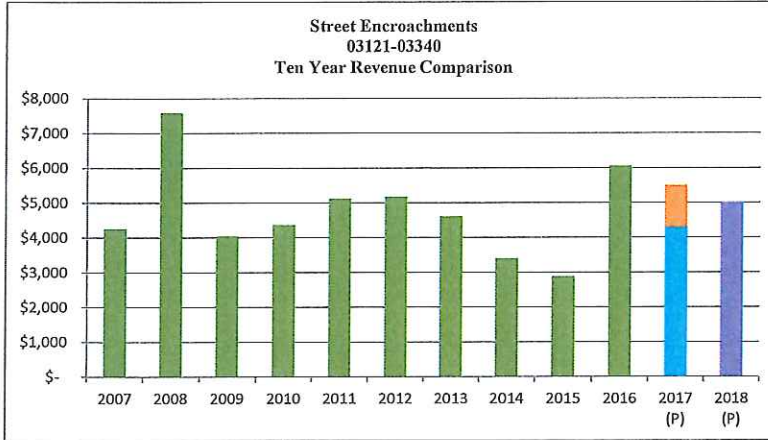
DATE:

TOWNSHIP OF WEST GOSHEN

ACCOUNT NAME: Street Encroachments
ACCOUNT NUMBER: 01321-03340

REVENUE FORM
2018

2016 Actual	2017 Budget	2017 Actual @12/5/17	2018 Proposed
\$6,065	\$2,800	\$4,300	\$5,000



YEAR	REVENUE EARNED	DECEMBER PROJECTED	TOTAL 2017 PROJECTED
2007	\$ 4,260		
2008	\$ 7,590		
2009	\$ 4,050		
2010	\$ 4,375		
2011	\$ 5,125		
2012	\$ 5,180		
2013	\$ 4,608		
2014	\$ 3,405		
2015	\$ 2,890		
2016	\$ 6,065		
2017 (P)	\$ 4,300	\$ 1,200	\$ 5,500
2018 (P)	\$ 5,000		

*Note: 2017 figures based on actual revenues received through October and projected revenues for November and December.

DESCRIPTION & EXPLANATION

This revenue is generated by permit fees required of utility companies for opening streets in order to access property's utilities.

ADDITIONAL INFORMATION

Historical Notes

2004 & 2008 revenues were unusually high due to the verizon fiber project, and subsequently FIOS.
 2005 and subsequent years should be consistent with years prior to 2004.(Richard Craig)

SUGGESTED BY:

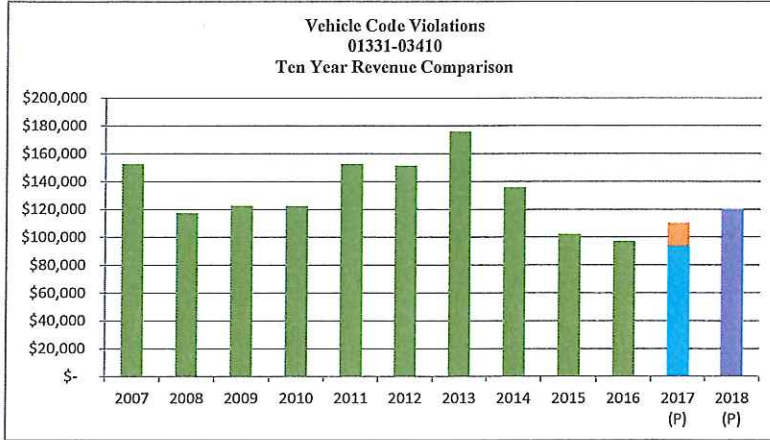
DATE:

TOWNSHIP OF WEST GOSHEN

ACCOUNT NAME: Vehicle Code Violations
ACCOUNT NUMBER: 01331-03410

REVENUE FORM
2018

2016 Actual	2017 Budget	2017 Actual @12/5/17	2018 Proposed
\$97,249	\$110,000	\$93,687	\$120,000



YEAR	REVENUE EARNED	DECEMBER PROJECTED	TOTAL 2017 PROJECTED
2007	\$ 152,693		
2008	\$ 117,325		
2009	\$ 122,566		
2010	\$ 122,447		
2011	\$ 152,729		
2012	\$ 151,475		
2013	\$ 176,009		
2014	\$ 135,706		
2015	\$ 102,498		
2016	\$ 97,249		
2017 (P)	\$ 93,687	\$ 16,314	\$ 110,000
2018 (P)	\$ 120,000		

*Note: 2017 figures based on actual revenues received through October and projected revenues for November and December.

DESCRIPTION & EXPLANATION

This is revenue submitted to the Township from the Pennsylvania State Police, District Court and/or Chester County Court generated by fines levied on motor vehicle violations. This revenue category fluctuates with the number of overall violations that occur year-to-year.

ADDITIONAL INFORMATION

Historical Notes

State police fines come in twice per year, once in June and once in December. The funds are transferred to us electronically. For a portion of 2011, ordinance violations could not be separated from vehicle violations.

SUGGESTED BY:

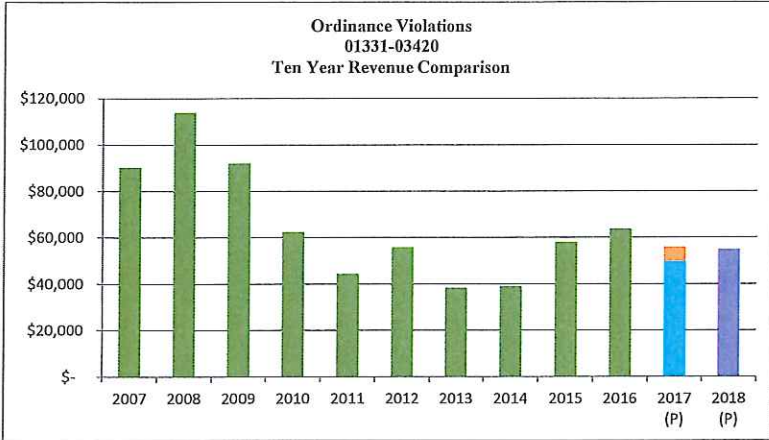
DATE:

TOWNSHIP OF WEST GOSHEN

ACCOUNT NAME: Ordinance Violations
ACCOUNT NUMBER: 01331-03420

**REVENUE FORM
2018**

2016 Actual	2017 Budget	2017 Actual @12/5/17	2018 Proposed
\$63,722	\$60,000	\$49,725	\$55,000



YEAR	REVENUE EARNED	DECEMBER PROJECTED	TOTAL 2017 PROJECTED
2007	\$ 90,311		
2008	\$ 114,087		
2009	\$ 92,193		
2010	\$ 62,483		
2011	\$ 44,405		
2012	\$ 55,974		
2013	\$ 38,457		
2014	\$ 39,097		
2015	\$ 58,166		
2016	\$ 63,722		
2017 (P)	\$ 49,725	\$ 6,275	\$ 56,000
2018 (P)	\$ 55,000		

*Note: 2017 figures based on actual revenues received through October and projected revenues for November and December.

DESCRIPTION & EXPLANATION

This is revenue submitted to the Township from the Police Department, District Court and Chester County Court generated by fines for Township Code violations, false alarm activations, and restitution fines. This revenue category fluctuates with the number of overall violations occurring year-to-year.

ADDITIONAL INFORMATION

Historical Notes

For a portion of 2011, ordinance violations could not be separated from vehicle violations.

SUGGESTED BY:

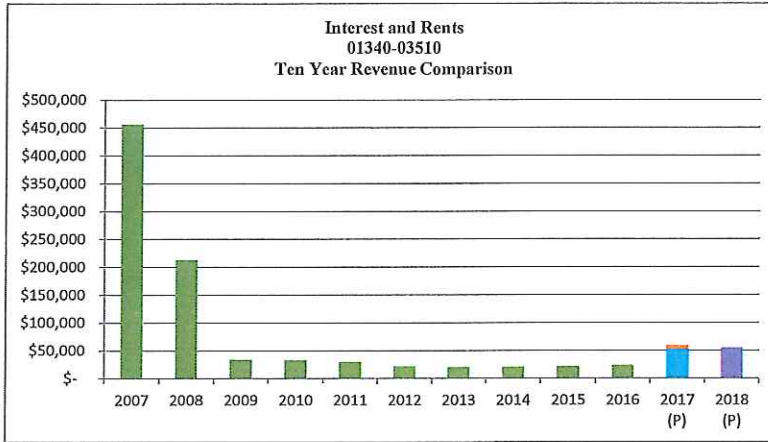
DATE:

TOWNSHIP OF WEST GOSHEN

ACCOUNT NAME: Interest and Rents
ACCOUNT NUMBER: 01340-03510

REVENUE FORM
2018

2016 Actual	2017 Budget	2017 Actual @12/5/17	2018 Proposed
\$24,116	\$21,057	\$52,190	\$55,000



YEAR	REVENUE EARNED	DECEMBER PROJECTED	TOTAL 2017 PROJECTED
2007	\$ 456,331		
2008	\$ 212,438		
2009	\$ 34,241		
2010	\$ 33,199		
2011	\$ 29,776		
2012	\$ 22,296		
2013	\$ 20,394		
2014	\$ 20,825		
2015	\$ 21,732		
2016	\$ 24,116		
2017 (P)	\$ 52,190	\$ 6,510	\$ 58,700
2018 (P)	\$ 55,000		

*Note: 2017 figures based on actual revenues received through October and projected revenues for November and December.

DESCRIPTION & EXPLANATION

Legal authorization - Act 72 and PA Act 10 of 2015. This represents interest income generated from various investments and bank accounts through the Township's cash management investment program. Total investment earnings vary depending upon available cash and interest rates. After many years of flat interest rates, 2017 experienced an increase in interest rates from all banking institutions. The 2018 Budget is projected to increase as compared to the 2017 Budget

ADDITIONAL INFORMATION

Historical Notes

TD and PLGIT Interest rates stayed steady, with fluctuations in Susquehanna/BB&T.

SUGGESTED BY:

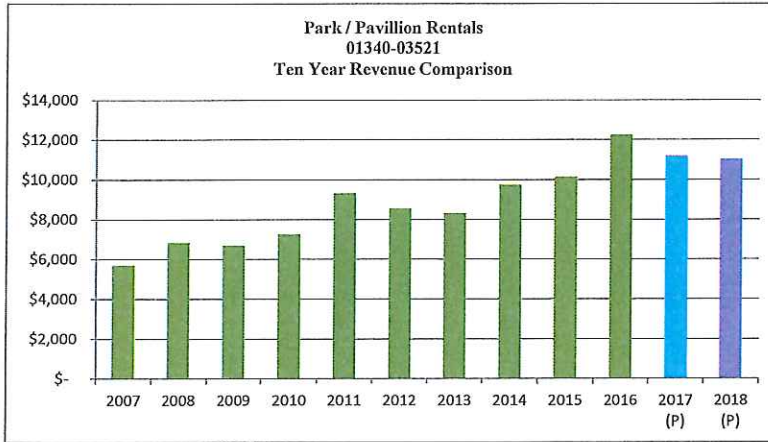
DATE:

TOWNSHIP OF WEST GOSHEN

ACCOUNT NAME: Park/Pavillion Rentals
ACCOUNT NUMBER: 01340-03521

**REVENUE FORM
2018**

2016 Actual	2017 Budget	2017 Actual @12/5/17	2018 Proposed
\$12,249	\$9,580	\$11,176	\$11,034



YEAR	REVENUE EARNED	DECEMBER PROJECTED	TOTAL 2017 PROJECTED
2007	\$ 5,715		
2008	\$ 6,835		
2009	\$ 6,693		
2010	\$ 7,271		
2011	\$ 9,325		
2012	\$ 8,552		
2013	\$ 8,313		
2014	\$ 9,748		
2015	\$ 10,138		
2016	\$ 12,249		
2017 (P)	\$ 11,176	\$ 24	\$ 11,200
2018 (P)	\$ 11,034		

*Note: 2017 figures based on actual revenues received through October and projected revenues for November and December.

DESCRIPTION & EXPLANATION

This represents fees collected for the private use of our Park facilities. There is a fee schedule based on the number of people attending each event. This revenue category is minimal and is consistently in the same range annually.

ADDITIONAL INFORMATION

Rental Requirements

Must prepay prior to receiving permit.

Fee Structure

- \$250 over 50 people
- \$150 under 50 people, non-resident
- \$60 under 50 people, resident
- \$1 Release and Indemnification Binding Fee

SUGGESTED BY:

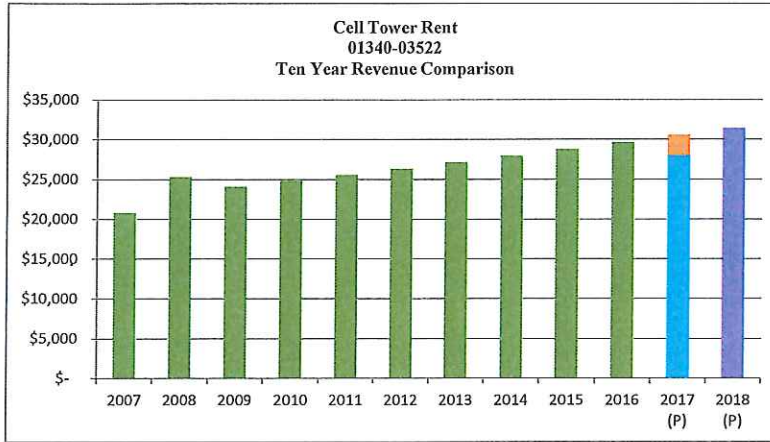
DATE:

TOWNSHIP OF WEST GOSHEN

ACCOUNT NAME: Cell Tower Rent
ACCOUNT NUMBER: 01340-03522

**REVENUE FORM
2018**

2016 Actual	2017 Budget	2017 Actual @12/5/17	2018 Proposed
\$29,675	\$30,565	\$27,999	\$31,482



YEAR	REVENUE EARNED	DECEMBER PROJECTED	TOTAL 2017 PROJECTED
2007	\$ 20,834		
2008	\$ 25,335		
2009	\$ 24,126		
2010	\$ 24,850		
2011	\$ 25,596		
2012	\$ 26,366		
2013	\$ 27,157		
2014	\$ 27,971		
2015	\$ 28,811		
2016	\$ 29,675		
2017 (P)	\$ 27,999	\$ 2,566	\$ 30,565
2018 (P)	\$ 31,482		

*Note: 2017 figures based on actual revenues received through October and projected revenues for November and December.

DESCRIPTION & EXPLANATION

In May 2005, the Township entered into a Cell Tower Rental contract for ground rent for the Nextel Communications (currently known as SBA 2012 TC Assets) tower located on Township property. The term of this agreement is 5 years with the right to renew the Term of the Agreement for 4 consecutive additional terms of 5 years each. The agreement states that the rent will be increased 3% on each anniversary date. The 2018 Budget reflects this increase.

ADDITIONAL INFORMATION

Legal Authorization

Contract dated 5-1-05

Fee Structure

Rent increases by 3% each April

SUGGESTED BY:

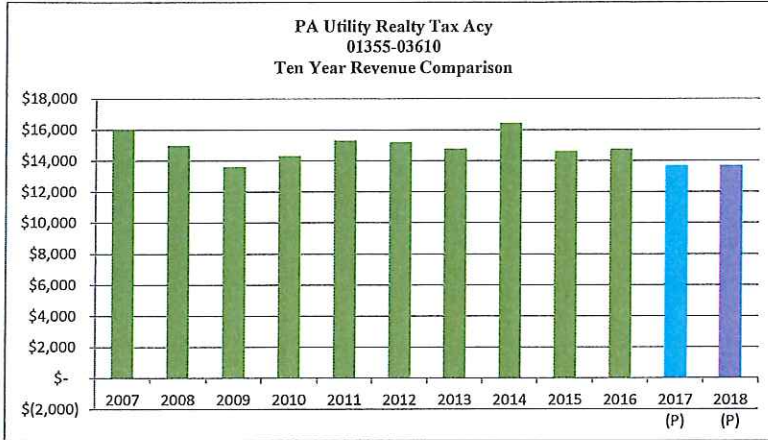
DATE:

TOWNSHIP OF WEST GOSHEN

ACCOUNT NAME: PA Utility Realty Tax Act
ACCOUNT NUMBER: 01355-03610

REVENUE FORM
2018

2016 Actual	2017 Budget	2017 Actual @12/5/17	2018 Proposed
\$14,770	\$14,770	\$13,702	\$13,702



YEAR	REVENUE EARNED	DECEMBER PROJECTED	TOTAL 2017 PROJECTED
2007	\$ 16,007		
2008	\$ 14,981		
2009	\$ 13,615		
2010	\$ 14,323		
2011	\$ 15,300		
2012	\$ 15,200		
2013	\$ 14,796		
2014	\$ 16,452		
2015	\$ 14,624		
2016	\$ 14,770		
2017 (P)	\$ 13,702	\$ (0)	\$ 13,702
2018 (P)	\$ 13,702		

*Note: 2017 figures based on actual revenues received through October and projected revenues for November and December.

DESCRIPTION & EXPLANATION

This is the remittance of an allocation from the Commonwealth for the Township's share of the Public Utility Tax. Properties owned by utilities are not taxable in Pennsylvania. The Township's allocation is dependent on the State's funding levels, which fluctuates annually.

ADDITIONAL INFORMATION

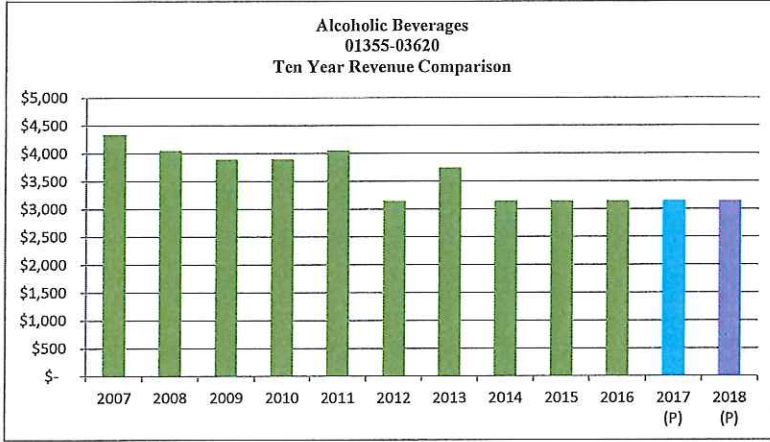
SUGGESTED BY:

DATE:

**TOWNSHIP OF WEST GOSHEN
REVENUE FORM
2018**

ACCOUNT NAME: Alcoholic Beverages
ACCOUNT NUMBER: 01355-03620

2016 Actual	2017 Budget	2017 Actual @12/5/17	2018 Proposed
\$3,150	\$3,150	\$3,150	\$3,150



YEAR	REVENUE EARNED	DECEMBER PROJECTED	TOTAL 2017 PROJECTED
2007	\$ 4,350		
2008	\$ 4,050		
2009	\$ 3,900		
2010	\$ 3,900		
2011	\$ 4,050		
2012	\$ 3,150		
2013	\$ 3,750		
2014	\$ 3,150		
2015	\$ 3,150		
2016	\$ 3,150		
2017 (P)	\$ 3,150	\$ -	\$ 3,150
2018 (P)	\$ 3,150		

*Note: 2017 figures based on actual revenues received through October and projected revenues for November and December.

DESCRIPTION & EXPLANATION

This revenue consists of two payments per year from the Commonwealth allocated to municipalities based upon the number of Liquor Control Board licensed establishments. The revenue in this category is consistently the same amount annually and is projected to remain stable in 2018.

ADDITIONAL INFORMATION

Fee Schedule

Paid to the Township twice a year for periods February 1 through July 31 and August 1 through January 31

SUGGESTED BY:

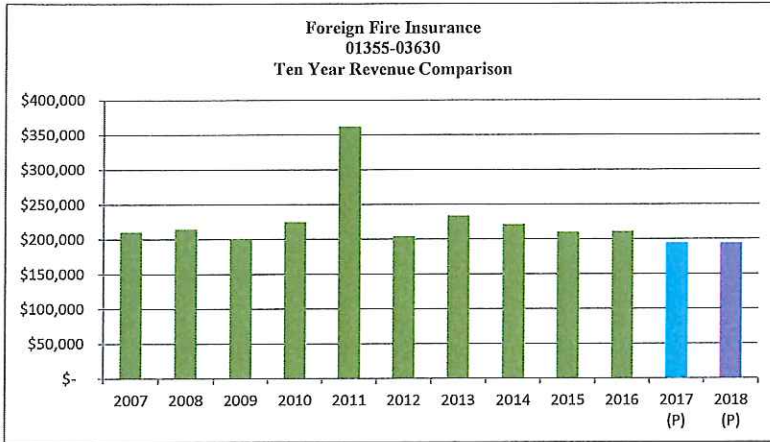
DATE:

TOWNSHIP OF WEST GOSHEN

ACCOUNT NAME: Foreign Fire Insurance
ACCOUNT NUMBER: 01355-03630

**REVENUE FORM
2018**

2016 Actual	2017 Budget	2017 Actual @12/5/17	2018 Proposed
\$211,259	\$211,259	\$194,295	\$194,295



YEAR	REVENUE EARNED	DECEMBER PROJECTED	TOTAL 2017 PROJECTED
2007	\$ 210,662		
2008	\$ 215,314		
2009	\$ 199,711		
2010	\$ 224,787		
2011	\$ 361,857		
2012	\$ 204,576		
2013	\$ 234,013		
2014	\$ 221,458		
2015	\$ 210,417		
2016	\$ 211,259		
2017 (P)	\$ 194,295	\$ 0	\$ 194,295
2018 (P)	\$ 194,295		

*Note: 2017 figures based on actual revenues received through October and projected revenues for November and December.

DESCRIPTION & EXPLANATION

Legal Authorization - Act 205 of 1984, The Municipal Pension Plan Funding Standard and Recovery Act. This is the remittance of an allocation from the Commonwealth that is passed through the municipalities to volunteer relief associations in Pennsylvania to help defray the cost of fire pension plans per Act 205 of 1984. Revenue to support this Act comes from a 2% tax on premiums for both casualty and fire insurance sold in Pennsylvania by foreign (out-of-state) insurance companies. 50% of the allocation received is based on the population of the municipality and 50% is determined by the market value of real estate in the municipality compared to the state average. The Township's allocation is dependent on the State's funding levels, which fluctuates annually. The offset for this revenue is shown in the Fire Protection costs (01411-80158).

ADDITIONAL INFORMATION

Fee Schedule

Revenue to support this Act comes from a 2% tax on premiums for both casualty and fire insurance sold in Pennsylvania by foreign (out-of-state) insurance companies.

Legal Authorization

Act 205 of 1984, The Municipal Pension Plan Funding Standard and Recovery Act. 50% of the allocation received is based on the population of the municipality and 50% is determined by the market value of real estate in the municipality compared to the state average.

Distribution Allocation Information

The Department of the Auditor General distributes funds to municipalities to help defray the cost of fire pension plans. Funds are allocated through the municipalities, within 60 days of receipt, to volunteer relief associations in Pennsylvania.

Funds are forwarded to the following fire relief associations on a percentage basis (expensed through 01411-80158):

<i>Good Fellowship</i>	13%
<i>Goshen Volunteer</i>	50%
<i>West Chester Volunteer</i>	38%
	<u>100%</u>

Historical Notes

The increase in 2011 was due to a one-time infusion of State Aid due to a change in the State's collection method.

SUGGESTED BY:

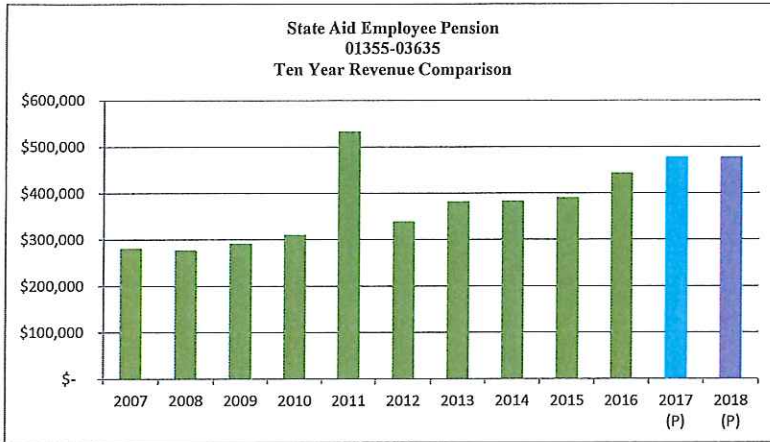
DATE:

TOWNSHIP OF WEST GOSHEN

ACCOUNT NAME: State Aid Employee Pension
ACCOUNT NUMBER: 01355-03635

**REVENUE FORM
2018**

2016 Actual	2017 Budget	2017 Actual @12/5/17	2018 Proposed
\$444,072	\$444,072	\$478,353	\$478,353



YEAR	REVENUE EARNED	DECEMBER PROJECTED	TOTAL 2017 PROJECTED
2007	\$ 281,732		
2008	\$ 278,410		
2009	\$ 292,244		
2010	\$ 311,507		
2011	\$ 533,484		
2012	\$ 340,246		
2013	\$ 382,767		
2014	\$ 384,121		
2015	\$ 390,860		
2016	\$ 444,072		
2017 (P)	\$ 478,353	\$ 0	\$ 478,353
2018 (P)	\$ 478,353		

*Note: 2017 figures based on actual revenues received through October and projected revenues for November and December.

DESCRIPTION & EXPLANATION

Legal authorization - Act 205 of 1984, The Municipal Pension Plan Funding Standard and Recovery Act. This is the remittance of an allocation from the Commonwealth to help defray the cost of municipal and police pension plans per Act 205 of 1984. Revenue to support this Act comes from a 2% tax on premiums for both casualty and fire insurance sold in Pennsylvania by foreign (out-of-state) insurance companies. 50% of the allocation received is based on the population of the municipality and 50% is determined by the market value of real estate in the municipality compared to the state average. The Township's allocation is dependent on the State's funding levels and the number of certified employees eligible for the pension plans, which fluctuates annually. The Commonwealth also provides additional revenue for the Special Ad Hoc Post Retirement Adjustment (Act 147 of 1988) which provides increased pensions paid to police officers who retired prior to January 1, 1985. The special Ad Hoc COLA as provided by Act 64 of 2002 was amortized over a period of 10 years - as a result 2015 was the last year to receive an Act 64 reimbursement.

ADDITIONAL INFORMATION

Historical Notes

Act 64 Ad Hoc receipt discontinued after 2015.

Revenue Generation

Revenue to support this Act comes from a 2% tax on premiums for both casualty and fire insurance sold in Pennsylvania by foreign (out-of-state) insurance companies.

Distribution Procedures

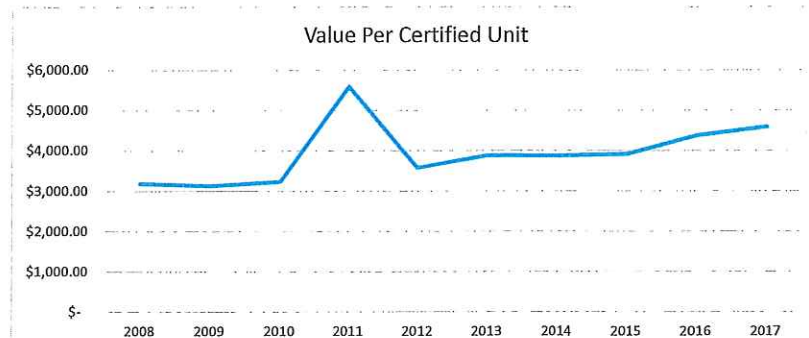
The Department of the auditor General distributes funds to municipalities to help defray the cost of municipal and police pension plans. Act 205 requires that the funds be deposited in the pension plans within 30 days of receipt. The Special Ad Hoc Post Retirement Adjustment Act (Act 147 of 1988) provides increased pensions paid to police officers who retired prior to January 1, 1985. Funds are distributed based on the MMO calculation and allocated to the respective departments.

Legal Authorization

Act 205 of 1984, The Municipal Pension Plan Funding Standard and Recovery Act. 50% of the allocation received is based on the population of the municipality and 50% is determined by the market value of real estate in the municipality compared to the state average.

Funding Value History

	Unit Value	% incr over prior yr
2008	\$ 3,186.33	-0.63%
2009	\$ 3,128.01	-1.83%
2010	\$ 3,234.84	3.42%
2011	\$ 5,596.43	73.00%
2012	\$ 3,576.11	-36.10%
2013	\$ 3,884.36	8.62%
2014	\$ 3,872.68	-0.30%
2015	\$ 3,920.83	1.24%
2016	\$ 4,374.65	11.57%
2017	\$ 4,588.25	4.88%



*2011 increase was due to a one-time infusion of State Aid due to a change in the State's collection method.

SUGGESTED BY:

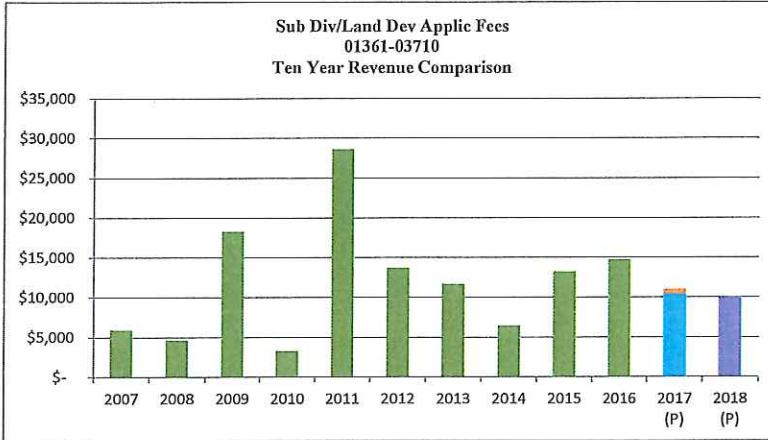
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TOWNSHIP OF WEST GOSHEN

ACCOUNT NAME: Sub Div/Land Dev Applic Fees
ACCOUNT NUMBER: 01361-03710

REVENUE FORM
2018

2016 Actual	2017 Budget	2017 Actual @12/5/17	2018 Proposed
\$14,750	\$15,000	\$10,400	\$10,000



YEAR	REVENUE EARNED	DECEMBER PROJECTED	TOTAL 2017 PROJECTED
2007	\$ 5,940		
2008	\$ 4,650		
2009	\$ 18,320		
2010	\$ 3,320		
2011	\$ 28,665		
2012	\$ 13,750		
2013	\$ 11,700		
2014	\$ 6,400		
2015	\$ 13,250		
2016	\$ 14,750		
2017 (P)	\$ 10,400	\$ 600	\$ 11,000
2018 (P)	\$ 10,000		

*Note: 2017 figures based on actual revenues received through October and projected revenues for November and December.

DESCRIPTION & EXPLANATION

This includes application fees for sub-dividing land, land development, and soil & erosion plans. The 2018 Budget is proposed by the Township Engineer, Rick Craig.

ADDITIONAL INFORMATION

Legal Authorization
 Ordinance 37-1995

Fee Structure
 Based on number of lots - see rate schedule.

Historical Notes
 2009 included Jerrehian application.

SUGGESTED BY:

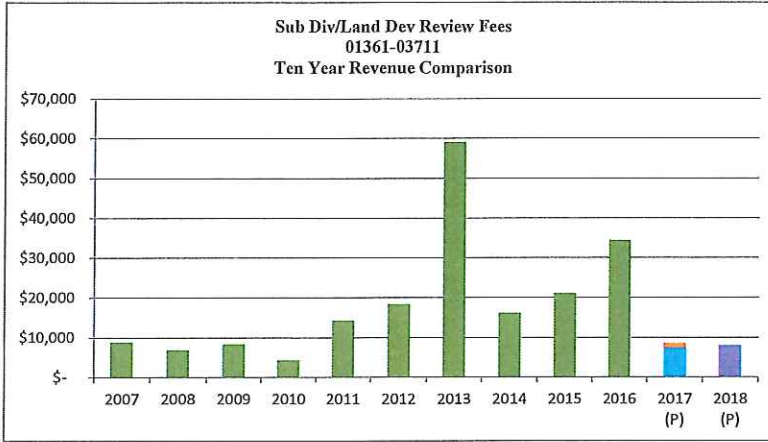
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TOWNSHIP OF WEST GOSHEN

ACCOUNT NAME: Sub Div/Land Dev Review Fees
ACCOUNT NUMBER: 01361-03711

REVENUE FORM
2018

2016 Actual	2017 Budget	2017 Actual @12/5/17	2018 Proposed
\$34,521	\$28,000	\$7,400	\$8,000



YEAR	REVENUE EARNED	DECEMBER PROJECTED	TOTAL 2017 PROJECTED
2007	\$ 8,880		
2008	\$ 6,890		
2009	\$ 8,372		
2010	\$ 4,410		
2011	\$ 14,327		
2012	\$ 18,400		
2013	\$ 59,150		
2014	\$ 16,250		
2015	\$ 21,150		
2016	\$ 34,521		
2017 (P)	\$ 7,400	\$ 1,100	\$ 8,500
2018 (P)	\$ 8,000		

*Note: 2017 figures based on actual revenues received through October and projected revenues for November and December.

DESCRIPTION & EXPLANATION

This includes per lot fees for engineering reviews, legal services, and other charges related to the cost of reviewing the Land Development Application. The 2018 Budget is proposed by the Township Engineer, Rick Craig.

ADDITIONAL INFORMATION

Historical Notes

2009 included Jerrehian application.

Legal Authorization

Ordinance 37-1995

Fee Structure

Based on number of lots - see rate schedule.

SUGGESTED BY:

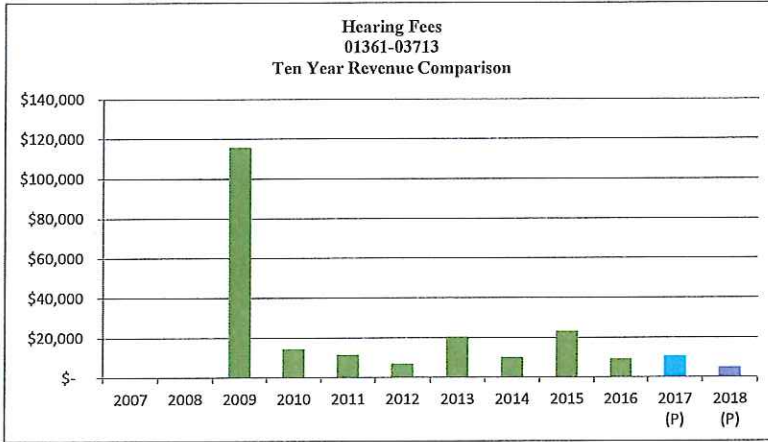
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TOWNSHIP OF WEST GOSHEN

ACCOUNT NAME: Hearing Fees
ACCOUNT NUMBER: 01361-03713

**REVENUE FORM
2018**

2016 Actual	2017 Budget	2017 Actual @12/5/17	2018 Proposed
\$9,250	\$5,000	\$10,750	\$5,000



YEAR	REVENUE EARNED	DECEMBER PROJECTED	TOTAL 2017 PROJECTED
2007	\$ -		
2008	\$ -		
2009	\$ 115,858		
2010	\$ 14,500		
2011	\$ 11,500		
2012	\$ 7,000		
2013	\$ 20,500		
2014	\$ 10,100		
2015	\$ 23,250		
2016	\$ 9,250		
2017 (P)	\$ 10,750	\$ -	\$ 10,750
2018 (P)	\$ 5,000		

*Note: 2017 figures based on actual revenues received through October and projected revenues for November and December.

DESCRIPTION & EXPLANATION

This represents reimbursement fees from applicants appearing before the Zoning Hearing Board. These fees include advertising costs, court reporter costs, and legal fees. This revenue category fluctuates based on the number of Zoning Hearings held.

ADDITIONAL INFORMATION

SUGGESTED BY:

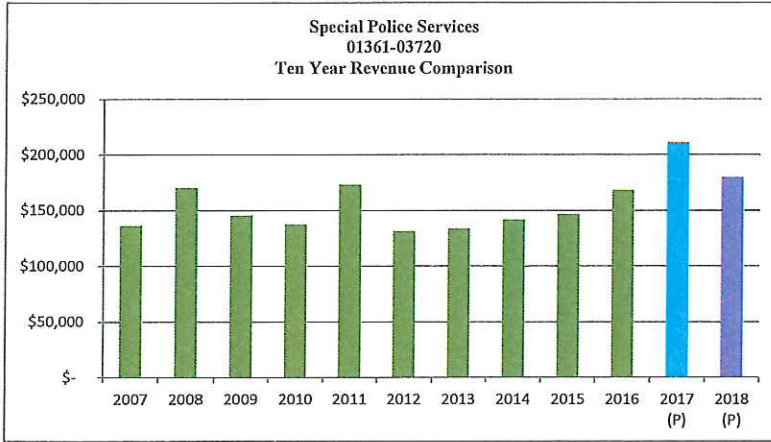
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TOWNSHIP OF WEST GOSHEN

ACCOUNT NAME: Special Police Services
ACCOUNT NUMBER: 01361-03720

**REVENUE FORM
2018**

2016 Actual	2017 Budget	2017 Actual @12/5/17	2018 Proposed
\$168,277	\$155,000	\$210,280	\$180,000



YEAR	REVENUE EARNED	DECEMBER PROJECTED	TOTAL 2017 PROJECTED
2007	\$ 136,579		
2008	\$ 170,202		
2009	\$ 145,488		
2010	\$ 137,355		
2011	\$ 173,375		
2012	\$ 131,478		
2013	\$ 133,837		
2014	\$ 141,867		
2015	\$ 146,628		
2016	\$ 168,277		
2017 (P)	\$ 210,280	\$ 720	\$ 211,000
2018 (P)	\$ 180,000		

*Note: 2017 figures based on actual revenues received through October and projected revenues for November and December.

DESCRIPTION & EXPLANATION

This is revenue generated from reimbursements for special police services for private organizations, alarm permits, and police accident and crime reports. This revenue category fluctuates annually based on demand for these special services and availability of special duty police officers. Expenditures for police services are shown in the Police Department personnel costs.

ADDITIONAL INFORMATION

Services
 Escort Services
 Alarm Fees
 Range
 Good Conduct
 Police Reports
 UPS/other Detail
 Extra Duty

Rate Details
 Extra Duty Rate 2017 \$83.56
 UPS Extra Duty Rate 2017 \$87.20
 rates are based on highest Sgt's overtime rate, Workers comp, Med Tax, and Police Pension

Historical Notes
 2014 revenue was down due to lighter workforce - turned away more extra duty requests than accepted per Chief Gleason.

SUGGESTED BY:

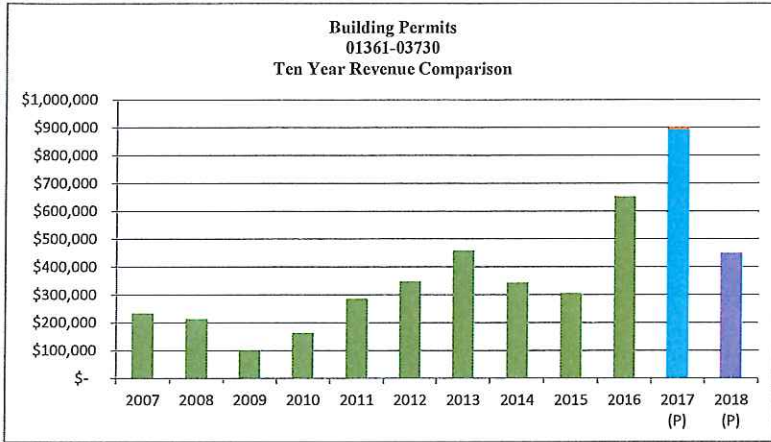
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TOWNSHIP OF WEST GOSHEN

ACCOUNT NAME: Building Permits
ACCOUNT NUMBER: 01361-03730

**REVENUE FORM
2018**

2016 Actual	2017 Budget	2017 Actual @12/5/17	2018 Proposed
\$652,213	\$525,000	\$891,999	\$450,000



YEAR	REVENUE EARNED	DECEMBER PROJECTED	TOTAL 2017 PROJECTED
2007	\$ 235,025		
2008	\$ 213,976		
2009	\$ 100,156		
2010	\$ 162,531		
2011	\$ 285,643		
2012	\$ 346,773		
2013	\$ 457,642		
2014	\$ 343,681		
2015	\$ 305,750		
2016	\$ 652,213		
2017 (P)	\$ 891,999	\$ 8,001	\$ 900,000
2018 (P)	\$ 450,000		

*Note: 2017 figures based on actual revenues received through October and projected revenues for November and December.

DESCRIPTION & EXPLANATION

This is revenue collected for building permits (construction, HVAC, U&O, electrical) for commercial and residential construction. The 2018 Budget is proposed by the Township Engineer, Rick Craig.

ADDITIONAL INFORMATION

Fees

Based on Fee Schedule - see Building Inspector

Highest Paid Permits

2017
 Chester County Hospital
 Bush Collision
 Teva
 Penallen Corp
 Glenn White

2016
 Willowbrook Partners
 Arbors Square
 Cephalon
 CC Hospital
 WSFS

SUGGESTED BY:

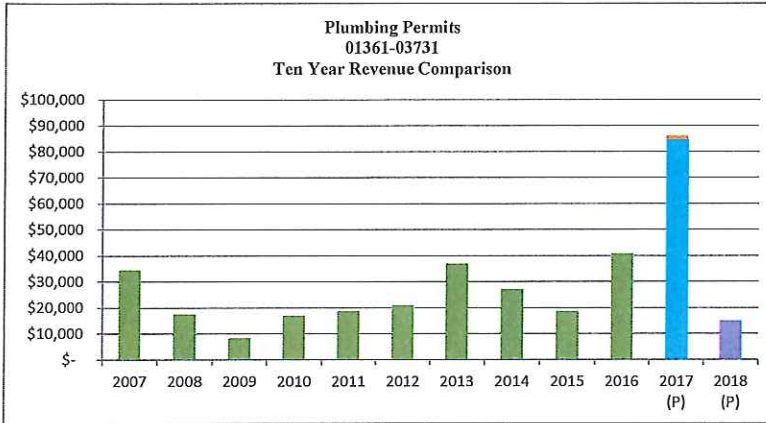
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TOWNSHIP OF WEST GOSHEN

ACCOUNT NAME: Plumbing Permits
ACCOUNT NUMBER: 01361-03731

**REVENUE FORM
2018**

2016 Actual	2017 Budget	2017 Actual @12/5/17	2018 Proposed
\$40,766	\$35,000	\$84,794	\$15,000



YEAR	EARNED	PROJECTED	PROJECTED
2007	\$ 34,646		
2008	\$ 17,616		
2009	\$ 8,393		
2010	\$ 16,940		
2011	\$ 18,613		
2012	\$ 20,930		
2013	\$ 36,952		
2014	\$ 27,095		
2015	\$ 18,640		
2016	\$ 40,766		
2017 (P)	\$ 84,794	\$ 1,231	\$ 86,025
2018 (P)	\$ 15,000		

*Note: 2017 figures based on actual revenues received through October and projected revenues for November and December.

DESCRIPTION & EXPLANATION

This is for plumbing permits for both residential and commercial projects. The 2018 Budget is proposed by the Township Engineer, Rick Craig.

ADDITIONAL INFORMATION

Fees
Based on Fee Schedule - see Building Inspector

SUGGESTED BY:

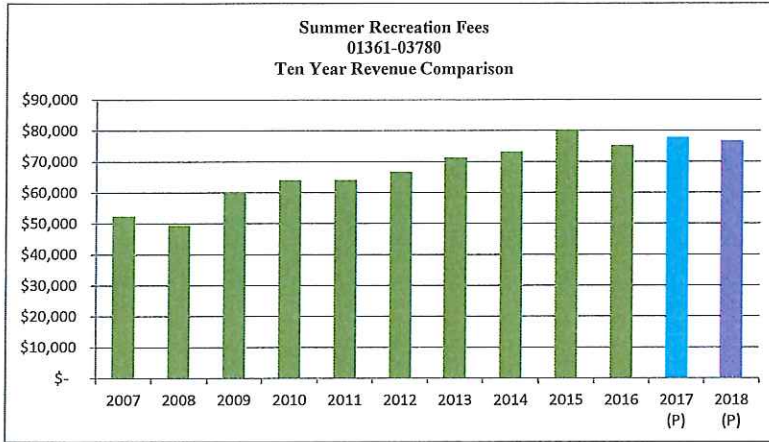
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TOWNSHIP OF WEST GOSHEN

ACCOUNT NAME: Summer Recreation Fees
ACCOUNT NUMBER: 01361-03780

**REVENUE FORM
2018**

2016 Actual	2017 Budget	2017 Actual @12/5/17	2018 Proposed
\$75,265	\$75,700	\$77,795	\$76,725



YEAR	REVENUE EARNED	DECEMBER PROJECTED	TOTAL 2017 PROJECTED
2007	\$ 52,476		
2008	\$ 49,404		
2009	\$ 59,901		
2010	\$ 64,095		
2011	\$ 64,169		
2012	\$ 66,710		
2013	\$ 71,250		
2014	\$ 73,210		
2015	\$ 80,276		
2016	\$ 75,265		
2017 (P)	\$ 77,795	\$ -	\$ 77,795
2018 (P)	\$ 76,725		

*Note: 2017 figures based on actual revenues received through October and projected revenues for November and December.

DESCRIPTION & EXPLANATION

This category consists of fees received from various recreation programs including morning teen and summer recreation programs and afternoon sports clinics. The projections are based on actual programs and estimated participation for 2018. The 2018 Budget is proposed by the Director of Parks and Recreation, Ken Lehr.

ADDITIONAL INFORMATION

Registration and Fee Requirements

Full payment required to register.
 Teen & Summer Rec Morning (Resident): \$200 first child; \$150 second child; \$100 each addl
 Teen & Summer Rec Morning (Non-resident): \$300 per child
 Sports Clinics (Resident): \$60 per child
 Sports Clinic (Non-resident): \$75 per child

SUGGESTED BY:

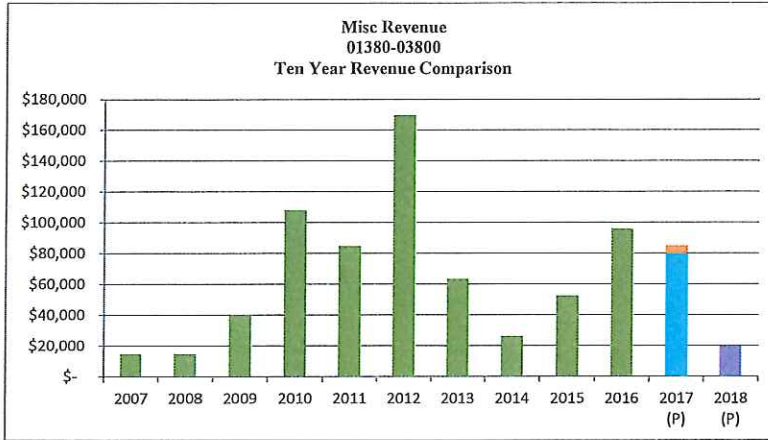
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TOWNSHIP OF WEST GOSHEN

ACCOUNT NAME: Misc Revenue
ACCOUNT NUMBER: 01380-03800

**REVENUE FORM
2018**

2016 Actual	2017 Budget	2017 Actual @12/5/17	2018 Proposed
\$96,075	\$19,980	\$79,841	\$19,780



YEAR	REVENUE EARNED	DECEMBER PROJECTED	TOTAL 2017 PROJECTED
2007	\$ 14,836		
2008	\$ 14,750		
2009	\$ 39,874		
2010	\$ 108,286		
2011	\$ 84,776		
2012	\$ 169,795		
2013	\$ 63,305		
2014	\$ 26,296		
2015	\$ 52,683		
2016	\$ 96,075		
2017 (P)	\$ 79,841	\$ 5,159	\$ 85,000
2018 (P)	\$ 19,780		

*Note: 2017 figures based on actual revenues received through October and projected revenues for November and December.

DESCRIPTION & EXPLANATION

This is revenue from bus shelter income, sewer certifications, septic fees, room rentals, sale of brine to various municipalities, reimbursements for Workers' Comp claims, and other miscellaneous items. The revenues in this category are typically minimal and fluctuate with out-of-ordinary income.

CALCULATION INFORMATION

2018 Budget Calculation:

Bus Shelters 60% income; 40% expense	\$6,480
Tax/Sewer Cert Fees \$250/mo @5(each service)	\$3,600
Septic fees 100x \$20	\$2,000
Misc Receipts	\$3,500
Sale of Brine to var munis	\$1,500
Various room rentals	\$2,700
	<u>\$19,780</u>

Budget Number
\$19,780

2017 Projected Actual:

Misc. Receipts @ 8/28/17:	\$67,810
WC Offsets	\$10,000
Aqua Road Paving	
Septic fees 43 @ 8/28 - \$20)	\$875
Room rentals (Avg. 228/month)	\$912
Sale of Brine to var munis	\$500
Other Misc Receipts	\$1,143
Bus Shelters 540/mo for 4 mos	\$2,160
Tax/Sewer Certs (avg. 250/month for 5 mos)	\$1,600
	<u>\$85,000</u>

Proj Actual
\$85,000

ADDITIONAL INFORMATION

Fees

Sewer Cert Fees	\$20 each
Septic Fees	\$20 each
Bus Shelters	\$900/mo

SUGGESTED BY:

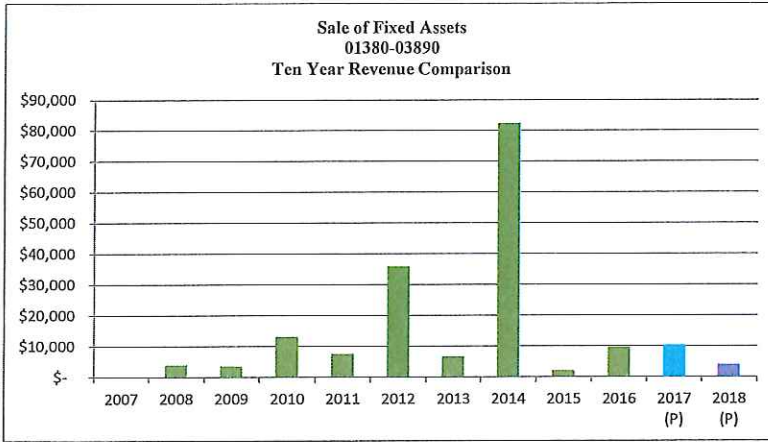
DATE:

TOWNSHIP OF WEST GOSHEN

ACCOUNT NAME: Sale of Fixed Assets
ACCOUNT NUMBER: 01380-03890

**REVENUE FORM
2018**

2016 Actual	2017 Budget	2017 Actual @12/5/17	2018 Proposed
\$9,668	\$3,500	\$10,375	\$4,000



YEAR	REVENUE EARNED	DECEMBER PROJECTED	TOTAL 2017 PROJECTED
2007	\$ -		
2008	\$ 4,000		
2009	\$ 3,600		
2010	\$ 13,209		
2011	\$ 7,514		
2012	\$ 36,000		
2013	\$ 6,652		
2014	\$ 82,500		
2015	\$ 2,132		
2016	\$ 9,668		
2017 (P)	\$ 10,375	\$ -	\$ 10,375
2018 (P)	\$ 4,000		

*Note: 2017 figures based on actual revenues received through October and projected revenues for November and December.

DESCRIPTION & EXPLANATION

This revenue is generated from the sale of Township fixed assets: Township trucks, equipment, patrol cars, etc. This revenue category fluctuates annually based on the Five Year Capital Plan and the condition of the asset(s) being sold.

CALCULATION INFORMATION

2018 Budget Calculation:

2018 Budget 3 Police Vehicles \$4,000
 *According to 5YC

**Budget Number
\$4,000**

2017 Projected Actual:

*5 Police Vehicles
 2017 Sold:
 Police 2005 Crown Vic \$900
 2006 Crown Vic \$700
 2006 Chrysler 300C \$4,600
 2011 Crown Vic \$1,568
 2012 Charger \$2,607

 \$10,375

**Proj Actual
\$10,375**

ADDITIONAL INFORMATION

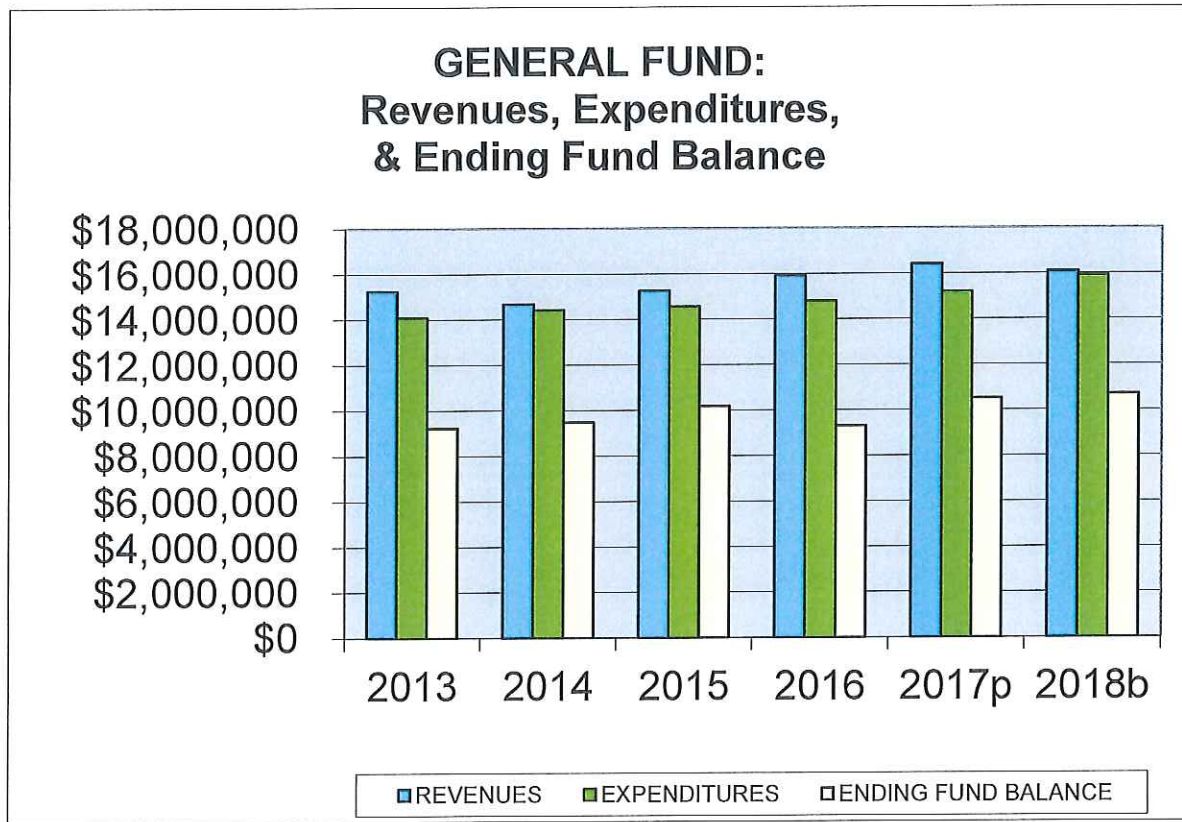
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DATE:

GENERAL FUND

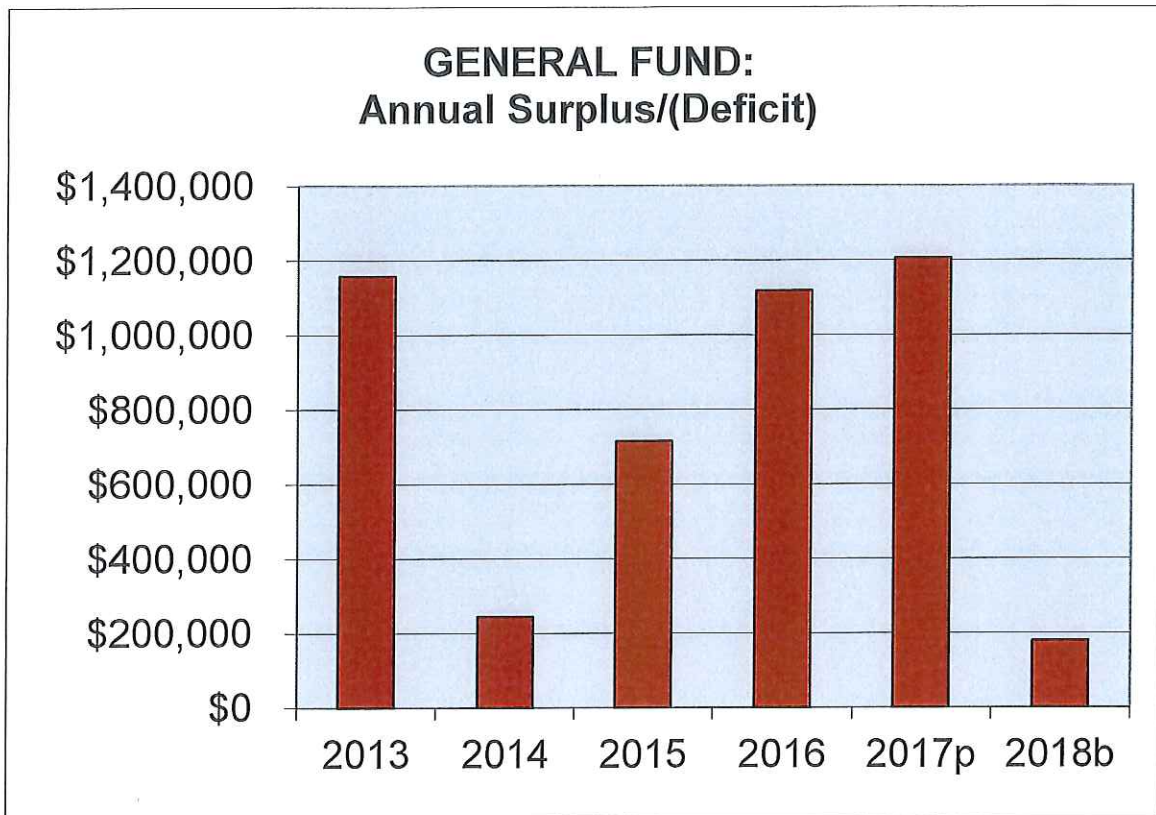


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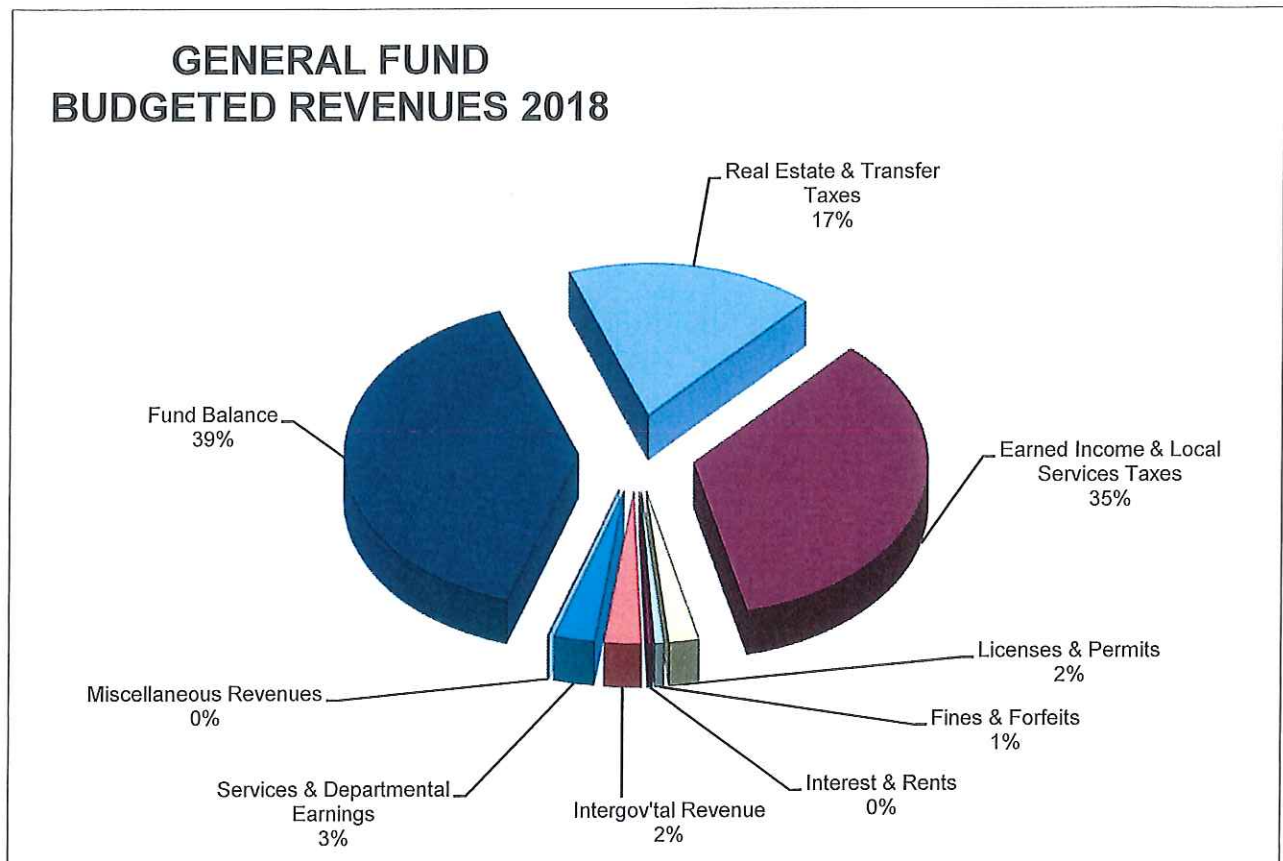
<u>YEAR</u>	<u>REVENUES</u>	<u>EXPENDITURES</u>	<u>ENDING FUND BALANCE</u>
2013	\$15,251,777	\$14,093,850	\$9,230,147
2014	\$14,662,099	\$14,417,939	\$9,474,307
2015	\$15,264,585	\$14,550,037	\$10,188,855
2016	\$15,909,575	\$14,791,270	\$9,307,160
2017p	\$16,400,779	\$15,194,616	\$10,513,323
2018b	\$16,073,583	\$15,894,337	\$10,692,569

p=projected
b=budget



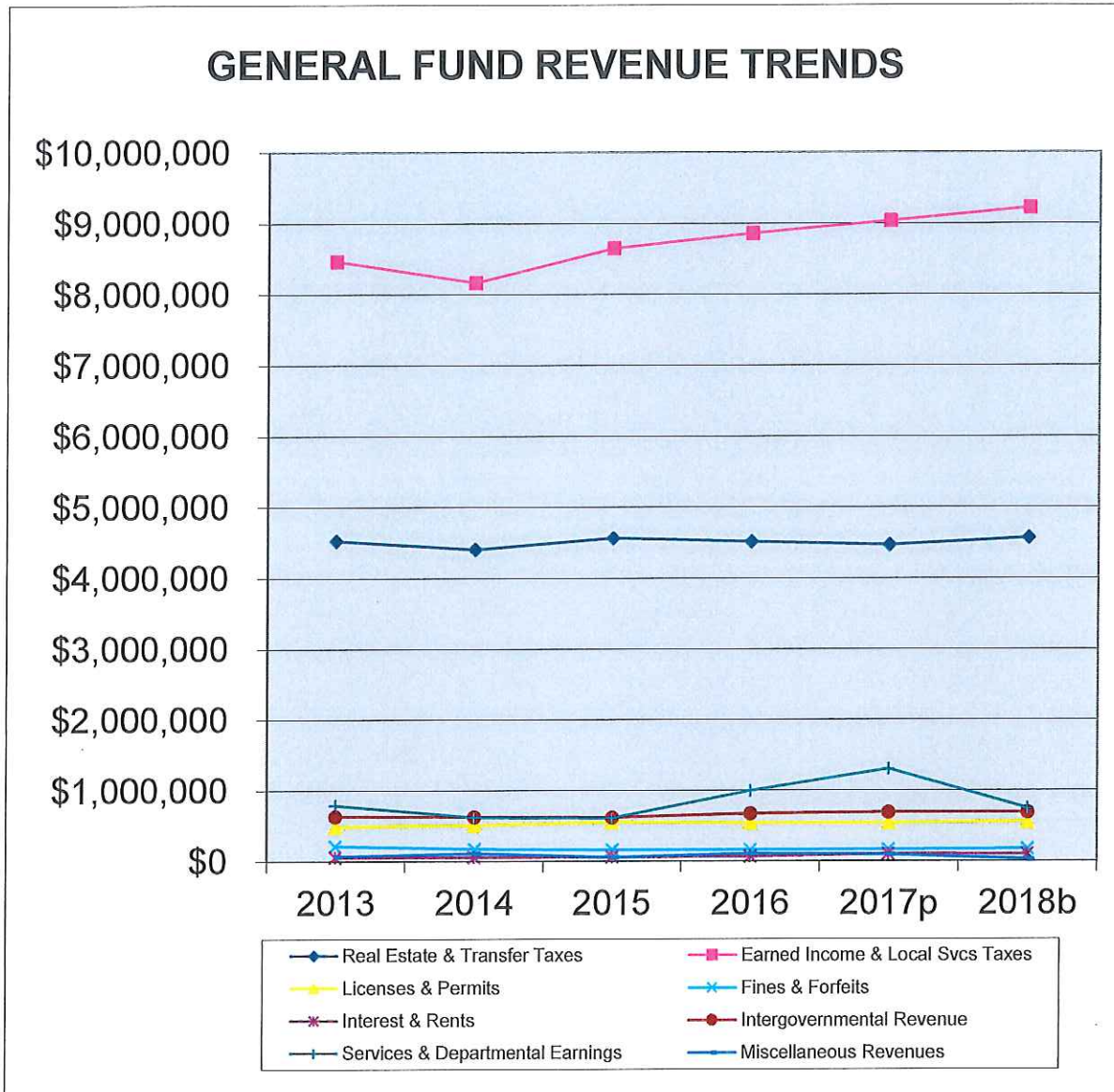
<u>YEAR</u>	<u>SURPLUS/ (DEFICIT)</u>
2013	\$1,157,927
2014	\$244,160
2015	\$714,548
2016	\$1,118,305
2017p	\$1,206,163
2018b	\$179,246

p=projected
b=budget



BUDGETED REVENUES 2018

Real Estate & Transfer Taxes	\$4,569,000
Earned Income & Local Services Taxes	\$9,220,071
Licenses & Permits	\$553,991
Fines & Forfeits	\$175,000
Interest & Rents	\$97,516
Intergovernmental Revenue	\$689,500
Services & Departmental Earnings	\$744,725
Miscellaneous Revenues	\$23,780
Fund Balance	\$10,513,323



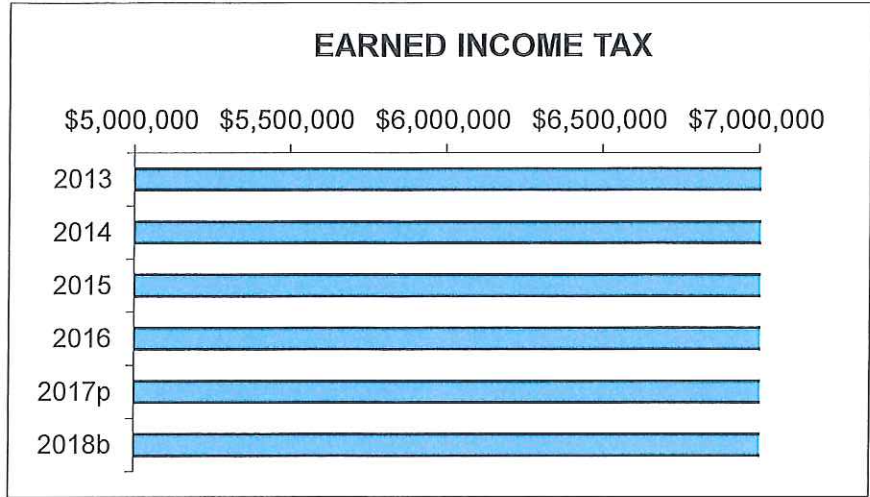
REVENUE TRENDS

	2013	2014	2015	2016	2017p	2018b
Real Estate & Transfer Taxes	\$4,527,321	\$4,406,460	\$4,563,212	\$4,515,884	\$4,470,408	\$4,569,000
Earned Income & Local Svcs Taxes	\$8,468,149	\$8,161,223	\$8,645,214	\$8,855,538	\$9,035,000	\$9,220,071
Licenses & Permits	\$489,642	\$508,464	\$551,956	\$537,090	\$538,961	\$553,991
Fines & Forfeits	\$214,466	\$174,803	\$160,664	\$160,971	\$166,000	\$175,000
Interest & Rents	\$55,864	\$58,544	\$60,680	\$66,040	\$100,465	\$97,516
Intergovernmental Revenue	\$635,326	\$625,181	\$619,051	\$673,250	\$689,500	\$689,500
Services & Departmental Earnings	\$791,052	\$618,628	\$608,993	\$995,058	\$1,305,070	\$744,725
Miscellaneous Revenues	\$69,957	\$108,796	\$54,815	\$105,744	\$95,375	\$23,780

p=projected
b=budget

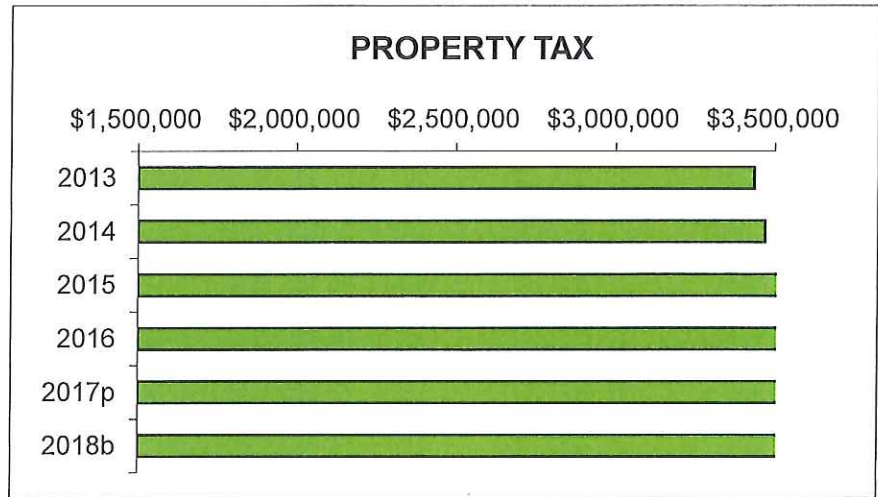
EARNED INCOME TAX

2013	\$7,517,651
2014	\$7,151,156
2015	\$7,596,803
2016	\$7,780,351
2017 _p	\$7,928,000
2018 _b	\$8,106,930



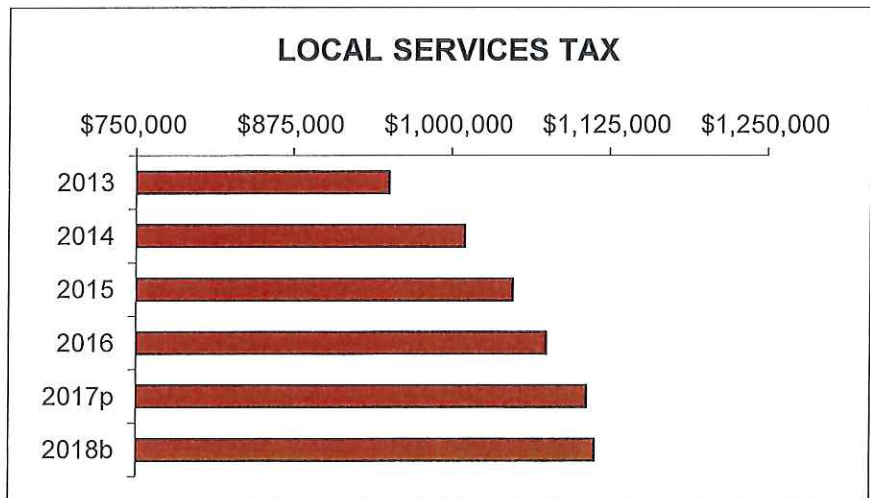
PROPERTY TAX

2013	\$3,434,315
2014	\$3,468,061
2015	\$3,518,118
2016	\$3,532,284
2017 _p	\$3,591,763
2018 _b	\$3,600,000



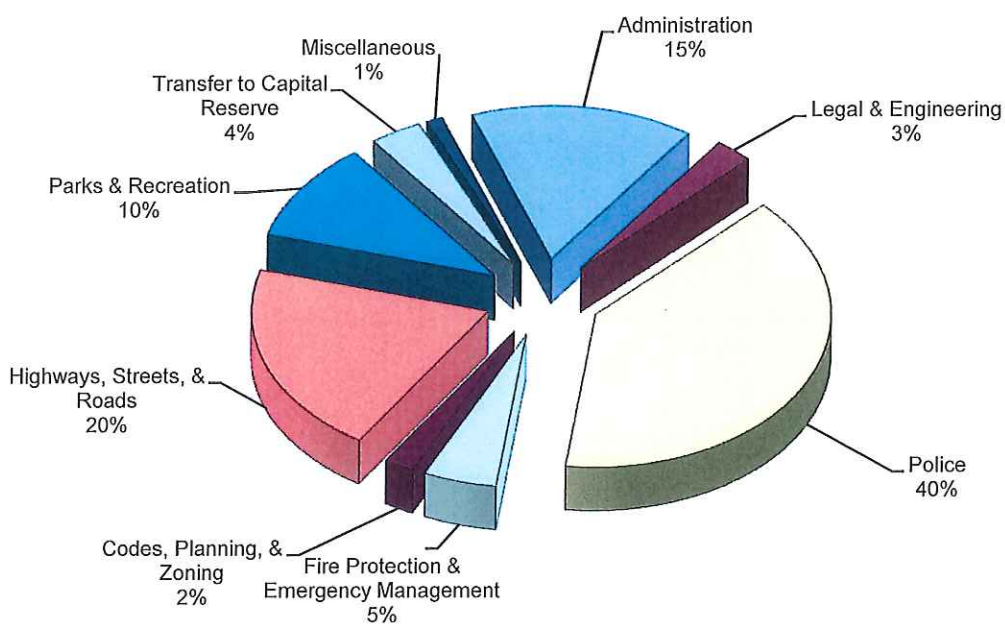
LOCAL SERVICES TAX

2013	\$950,498
2014	\$1,010,067
2015	\$1,048,411
2016	\$1,075,187
2017 _p	\$1,107,000
2018 _b	\$1,113,141



p=projected
b=budget

**GENERAL FUND
BUDGETED EXPENDITURES 2018**



BUDGETED EXPENDITURES 2018

Administration	\$2,445,192
Legal & Engineering	\$420,415
Police	\$6,279,769
Fire Protection & Emergency Management	\$798,363
Codes, Planning, & Zoning	\$333,238
Highways, Streets, & Roads	\$3,222,789
Parks & Recreation	\$1,655,979
Transfer to Capital Reserve	\$566,590
Miscellaneous	\$172,002

ACCT CODE	ACCOUNT TITLE	ACTUAL 2016	BUDGET 2017	PROJECTED 2017	BUDGET 2018
REVENUES					
<u>REAL ESTATE & LOCAL ENABLING TAXES</u>					
01300-03110	REAL ESTATE CURRENT YEAR	\$3,532,284	\$3,525,000	\$3,591,763	\$3,600,000
01300-03120	REAL ESTATE PRIOR YEAR	\$1,880	\$3,000	(\$6,855)	\$3,000
01300-03130	DELINQUENT LIENED	\$35,888	\$35,000	\$38,000	\$35,000
01300-03140	INTERIMS	\$63,928	\$20,000	\$22,500	\$20,000
01310-03210	TRANSFER TAX	\$881,904	\$889,575	\$825,000	\$911,000
01310-03220	EARNED INCOME TAX	\$7,780,351	\$7,650,750	\$7,928,000	\$8,106,930
01310-03230	LOCAL SERVICES TAX	\$1,075,187	\$1,050,000	\$1,107,000	\$1,113,141
	TOTAL R.E. & ENABLING TAXES	\$13,371,422	\$13,173,325	\$13,505,408	\$13,789,071
<u>LICENSES & PERMITS</u>					
01321-03320	SOLICITORS & REFUSE	\$1,850	\$1,250	\$1,700	\$1,250
01321-03330	CABLE TV FRANCHISE	\$529,175	\$544,055	\$531,761	\$547,741
01321-03340	STREET ENCROACHMENTS	\$6,065	\$2,800	\$5,500	\$5,000
	TOTAL LICENSES & PERMITS	\$537,090	\$548,105	\$538,961	\$553,991
<u>FINES & FORFEITS</u>					
01331-03410	VEHICLE CODE VIOLATIONS	\$97,249	\$110,000	\$110,000	\$120,000
01331-03420	ORDINANCE VIOLATIONS	\$63,722	\$60,000	\$56,000	\$55,000
	TOTAL FINES & FORFEITS	\$160,971	\$170,000	\$166,000	\$175,000
<u>INTEREST & RENTS</u>					
01340-03510	INTEREST EARNINGS	\$24,116	\$21,057	\$58,700	\$55,000
01340-03521	PARK/PAVILION RENTALS	\$12,249	\$9,580	\$11,200	\$11,034
01340-03522	CELL TOWER RENT	\$29,675	\$30,565	\$30,565	\$31,482
	TOTAL INTEREST & RENTS	\$66,040	\$61,202	\$100,465	\$97,516

GENERAL FUND
2018 FINAL BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL 2016	BUDGET 2017	PROJECTED 2017	BUDGET 2018
<u>INTERGOVERNMENTAL REVENUE</u>					
01355-03610	PUBLIC UTILITY TAX	\$14,770	\$14,770	\$13,702	\$13,702
01355-03620	ALCOHOLIC BEVERAGE LICENSES	\$3,150	\$3,150	\$3,150	\$3,150
01355-03630	FOREIGN FIRE INSURANCE	\$211,258	\$211,259	\$194,295	\$194,295
01355-03635	STATE AID EMPLOYEE PENSION	\$444,072	\$444,072	\$478,353	\$478,353
	TOTAL INTERGOVTAL REVENUE	\$673,250	\$673,251	\$689,500	\$689,500
<u>SERVICES & DEPARTMENTAL EARNINGS</u>					
01361-03710	SUBDIV/LAND DEV APPLIC FEES	\$14,750	\$15,000	\$11,000	\$10,000
01361-03711	SUBDIV/LAND DEV REVIEW FEES	\$34,521	\$28,000	\$8,500	\$8,000
01361-03713	HEARING FEES	\$9,250	\$5,000	\$10,750	\$5,000
01361-03715	SALE OF MAPS & PUBLICATIONS	\$16	\$20	\$0	\$0
01361-03720	SPECIAL POLICE SERVICES	\$168,277	\$155,000	\$211,000	\$180,000
01361-03730	BUILDING PERMITS	\$652,213	\$525,000	\$900,000	\$450,000
01361-03731	PLUMBING PERMITS	\$40,766	\$35,000	\$86,025	\$15,000
01361-03780	SUMMER RECREATION FEES	\$75,265	\$75,700	\$77,795	\$76,725
	TOTAL SERVICES & DEPT EARNINGS	\$995,058	\$838,720	\$1,305,070	\$744,725
<u>MISCELLANEOUS REVENUES</u>					
01380-03800	MISCELLANEOUS	\$96,076	\$19,980	\$85,000	\$19,780
01380-03890	SALE OF FIXED ASSETS	\$9,668	\$3,500	\$10,375	\$4,000
	TOTAL MISCELLANEOUS REVENUES	\$105,744	\$23,480	\$95,375	\$23,780
	TOTAL REVENUES	\$15,909,575	\$15,488,083	\$16,400,779	\$16,073,583
<u>OTHER FINANCING SOURCES</u>					
	RESERVED FROM PRIOR YEAR	\$10,188,855	\$8,924,299	\$9,307,160	\$10,513,323
	TOTAL OTHER FINANCING SOURCES	\$10,188,855	\$8,924,299	\$9,307,160	\$10,513,323
	TOTAL REVENUES & OTHER FINANCING SOURCES	\$26,098,430	\$24,412,382	\$25,707,939	\$26,586,906

ACCT CODE	ACCOUNT TITLE	ACTUAL 2016	BUDGET 2017	PROJECTED 2017	BUDGET 2018
EXPENDITURES					
GENERAL GOVERNMENT					
ADMINISTRATION					
<u>SALARIES & WAGES</u>					
01400-10105	ELECTED OFFICIALS	\$17,119	\$17,719	\$17,719	\$17,719
01400-10110	MANAGER	\$127,914	\$133,466	\$133,466	\$138,896
01400-10115	OVERTIME	\$4,637	\$2,188	\$1,033	\$2,188
01400-10125	SECRETARIAL/CLERICAL	\$167,018	\$163,995	\$163,995	\$169,149
01400-10135	FINANCE PERSONNEL	\$245,071	\$253,621	\$253,625	\$265,244
01400-10170	HEALTHCARE WAIVER	\$0	\$0	\$0	\$0
	TOTAL SALARIES & WAGES	\$561,759	\$570,989	\$569,838	\$593,196
<u>EMPLOYEE BENEFITS</u>					
01400-11156	EMPLOYEE INSURANCE	\$271,737	\$312,949	\$232,985	\$295,704
01400-11160	PENSION MIN MUNICIPAL OBLIG	\$157,827	\$173,367	\$173,367	\$170,550
01400-11161	FICA & MEDICARE TAX	\$41,668	\$42,945	\$43,456	\$44,490
01400-11164	WORKERS' COMPENSATION	\$9,307	\$9,379	\$8,052	\$1,163
01400-11167	TUITION REIMBURSEMENT	\$7,181	\$12,100	\$12,100	\$12,200
01400-11170	PENSION ACTUARY EXPENSE	\$5,000	\$7,000	\$7,000	\$5,000
	TOTAL EMPLOYEE BENEFITS	\$492,720	\$557,740	\$476,960	\$529,107
<u>OTHER EXPENSES</u>					
01400-13250	CONFERENCES & TRAINING	\$37,386	\$44,621	\$41,364	\$42,405
01400-13251	MILEAGE	\$0	\$50	\$50	\$50
01400-15260	DUES	\$8,326	\$9,055	\$17,000	\$18,320
01400-16265	SUBSCRIPTIONS	\$2,151	\$3,200	\$3,305	\$2,550
01400-17350	BONDING INSURANCE	\$5,728	\$5,332	\$5,684	\$5,684

GENERAL FUND
2018 FINAL BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL	BUDGET	PROJECTED	BUDGET
		2016	2017	2017	2018
01400-19163	MISC EMPLOYEE BENEFITS	\$20,196	\$21,995	\$19,946	\$21,373
01400-21200	OFFICE SUPPLIES	\$11,004	\$13,200	\$10,166	\$11,000
01400-30240	GENERAL OPERATING EXPENSE	\$7,284	\$13,650	\$12,846	\$13,700
01400-30275	SMALL ITEMS OF EQUIPMENT	\$1,386	\$3,000	\$2,418	\$3,000
01400-31290	PROFESSIONAL SERVICES	\$17,155	\$4,600	\$200	\$50,000
01400-32320	COMMUNICATION	\$25,819	\$27,256	\$26,697	\$27,038
01400-33165	UNEMPLOYMENT COMPENSATION	\$3,345	\$0	\$329	\$0
01400-34340	ADVERTISING & PRINTING	\$13,262	\$30,110	\$31,299	\$33,070
01400-35230	ELECTRICITY/GAS	\$48,286	\$50,257	\$49,418	\$50,398
01400-36370	SERVICE CONTRACT - I.T. EQUIPMNT	\$30,327	\$31,438	\$33,573	\$33,645
01400-36450	CONTRACTED SERVICE COMPUTER	\$30,953	\$33,041	\$29,511	\$34,000
01400-36470	ANIMAL CONTROL SPCA	\$8,320	\$11,100	\$9,290	\$9,950
01400-37325	POSTAGE	\$12,446	\$15,930	\$15,633	\$15,930
01400-42375	VEHICLE MAINTENANCE	\$3,079	\$2,400	\$2,800	\$2,500
01400-51374	EQUIPMENT REPAIRS & MAINT	\$13,515	\$14,046	\$12,671	\$13,186
01400-62231	VEHICLE FUEL	\$1,525	\$3,000	\$2,000	\$3,000
01400-80159	MISCELLANEOUS CONTRIBUTIONS	\$106,000	\$8,200	\$8,200	\$8,200
01400-90750	MINOR CAPITAL EQUIPMENT	\$12,681	\$7,090	\$6,092	\$4,500
01400-90760	MAJOR CAPITAL EQUIPMENT	\$73,287	\$60,000	\$44,341	\$304,000
	TOTAL OTHER EXPENSES	\$493,461	\$412,571	\$384,833	\$707,499
	TOTAL ADMINISTRATION	\$1,547,940	\$1,541,300	\$1,431,631	\$1,829,802
	<u>AUDITING & TAX COLLECTION</u>				
01402-10110	AUDITOR COMPENSATION	\$90	\$90	\$90	\$90
01402-31310	AUDITING SERVICES	\$33,870	\$32,600	\$35,085	\$36,665
01403-10110	TAX COLLECTOR COMPENSATION	\$28,000	\$28,000	\$28,000	\$28,000

GENERAL FUND
2018 FINAL BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL	BUDGET	PROJECTED	BUDGET
		2016	2017	2017	2018
01403-11161	FICA & MEDICARE TAX	\$2,142	\$2,149	\$2,142	\$2,149
01403-17350	BONDING INSURANCE	\$0	\$0	\$0	\$5,100
01403-21200	OFFICE SUPPLIES	\$1,223	\$2,475	\$875	\$2,400
01403-31460	EIT COMMISSION	\$143,996	\$118,650	\$124,013	\$125,692
01403-37325	POSTAGE	\$3,498	\$3,645	\$3,045	\$3,645
	TOTAL AUDITING & TAX COLL	\$212,819	\$187,609	\$193,250	\$203,741
	<u>LEGAL & ENGINEERING</u>				
01404-31290	LEGAL SERVICES	\$158,706	\$130,000	\$325,000	\$235,000
01405-10110	ENGINEER	\$125,021	\$127,118	\$125,000	\$129,025
01405-11161	FICA & MEDICARE TAX	\$9,054	\$9,725	\$9,563	\$9,815
01405-13250	CONFERENCES & TRAINING	\$5,271	\$7,100	\$5,000	\$7,100
01405-15260	DUES	\$1,794	\$7,725	\$2,825	\$2,825
01405-16265	SUBSCRIPTIONS	\$174	\$750	\$250	\$750
01405-18280	UNIFORMS & BOOTS	\$388	\$400	\$400	\$400
01405-30240	GENERAL OPERATING EXPENSE	\$1,096	\$5,250	\$5,250	\$5,250
01405-30275	SMALL TOOLS	\$715	\$750	\$700	\$750
01405-36370	SERVICE CONTRACT - I.T. EQUIPMNT	\$23,245	\$24,500	\$24,000	\$24,500
01405-90750	MINOR CAPITAL EQUIPMENT	\$0	\$7,850	\$7,850	\$5,000
01405-90760	MAJOR CAPITAL EQUIPMENT	\$6,898	\$0	\$0	\$0
	TOTAL LEGAL & ENGINEERING	\$332,362	\$321,168	\$505,838	\$420,415
	<u>BUILDINGS</u>				
01409-10120	WAGES	\$45,913	\$0	\$0	\$0
01409-10170	HEALTHCARE WAIVER	\$2,308	\$0	\$0	\$0
01409-11161	FICA & MEDICARE TAX	\$3,689	\$0	\$0	\$0
01409-13250	CONFERENCES & TRAINING	\$425	\$3,000	\$1,645	\$3,000

GENERAL FUND
2018 FINAL BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL	BUDGET	PROJECTED	BUDGET
		2016	2017	2017	2018
01409-15260	DUES	\$2,532	\$2,800	\$2,660	\$2,800
01409-18280	UNIFORMS & BOOTS	\$688	\$825	\$754	\$825
01409-21200	BUILDING SUPPLIES	\$11,102	\$19,100	\$14,000	\$18,800
01409-31141	CLEANING SERVICES	\$30,717	\$31,263	\$31,000	\$32,300
01409-33166	INSURANCE	\$50,722	\$55,794	\$64,284	\$66,924
01409-38374	REPAIRS & MAINTENANCE	\$313,254	\$220,750	\$210,000	\$287,000
	TOTAL BUILDINGS	\$461,350	\$333,532	\$324,343	\$411,649
	TOTAL GENERAL GOVERNMENT	\$2,554,471	\$2,383,609	\$2,455,062	\$2,865,607
	PUBLIC SAFETY				
	<u>POLICE</u>				
01410-10125	CLERICAL/DISPATCHERS WAGES	\$239,244	\$255,798	\$251,483	\$256,001
01410-10126	CLERICAL/DISPATCHERS OVERTIME	\$4,748	\$4,800	\$10,808	\$4,800
01410-10130	UNIFORMED SALARIES	\$3,045,338	\$3,238,462	\$3,186,237	\$3,299,052
01410-10135	UNIFORMED OVERTIME	\$238,993	\$195,000	\$271,273	\$195,000
01410-10152	COURT OVERTIME	\$15,907	\$17,500	\$17,295	\$17,500
01410-10158	EXTRA DUTY	\$73,839	\$63,000	\$77,606	\$63,000
01410-10161	UPS DETAIL	\$21,604	\$22,000	\$24,372	\$22,000
01410-10170	HEALTHCARE WAIVER	\$17,500	\$10,000	\$15,154	\$15,000
01410-11156	EMPLOYEE INSURANCE	\$898,229	\$980,527	\$871,906	\$975,024
01410-11160	PENSION MIN MUNICIPAL OBLIG	\$260,710	\$283,331	\$283,331	\$307,836
01410-11161	FICA & MEDICARE TAX	\$68,758	\$71,542	\$72,565	\$72,629
01410-11164	WORKERS' COMPENSATION	\$150,570	\$149,141	\$134,971	\$157,509
01410-11167	TUITION REIMBURSEMENT	\$0	\$8,000	\$22,480	\$32,000
01410-11170	PENSION ACTUARY EXPENSE	\$3,900	\$8,500	\$8,500	\$4,000
01410-13250	CONFERENCES & TRAINING	\$35,772	\$38,000	\$40,000	\$42,525

GENERAL FUND
2018 FINAL BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL	BUDGET	PROJECTED	BUDGET
		2016	2017	2017	2018
01410-15260	DUES	\$2,160	\$2,200	\$2,200	\$2,200
01410-16265	SUBSCRIPTIONS	\$2,754	\$3,559	\$3,175	\$3,862
01410-18280	UNIFORMS & MAINTENANCE	\$39,564	\$39,540	\$39,540	\$42,440
01410-19163	MISC EMPLOYEE BENEFITS	\$10,055	\$11,800	\$12,348	\$11,800
01410-21200	OFFICE SUPPLIES	\$6,043	\$7,500	\$7,800	\$7,500
01410-30190	RECRUITING	\$0	\$500	\$0	\$1,000
01410-30240	GENERAL OPERATING EXPENSE	\$30,515	\$35,985	\$35,000	\$36,290
01410-30275	SMALL TOOLS	\$23,971	\$29,822	\$29,000	\$29,482
01410-30280	EMERGENCY RESPONSE TEAM EQPT	\$14,812	\$19,025	\$19,000	\$18,000
01410-30373	AMMUNITION & RANGE	\$14,244	\$14,650	\$14,650	\$14,500
01410-31141	CLEANING SERVICES	\$21,054	\$21,371	\$21,369	\$22,117
01410-31290	PROFESSIONAL SERVICES	\$0	\$600	\$0	\$0
01410-32320	COMMUNICATION	\$42,892	\$40,606	\$41,489	\$42,364
01410-32327	RADIO MAINTENANCE	\$5,270	\$5,000	\$5,000	\$6,300
01410-33166	INSURANCE	\$81,814	\$89,995	\$101,057	\$98,774
01410-34340	ADVERTISING & PRINTING	\$4,691	\$4,800	\$4,800	\$4,800
01410-35230	UTILITIES	\$47,003	\$49,885	\$49,411	\$50,470
01410-36370	SERVICE CONTRACT - I.T. EQUIPMNT	\$28,158	\$40,968	\$40,968	\$48,612
01410-36450	CONTRACTED SERVICE COMPUTER	\$28,822	\$33,041	\$25,739	\$33,000
01410-39480	COMMUNITY RELATIONS	\$9,637	\$10,000	\$9,000	\$11,900
01410-42375	VEHICLE MAINTENANCE	\$46,347	\$54,000	\$52,000	\$52,200
01410-43338	VEHICLE TIRES	\$6,966	\$7,700	\$7,700	\$7,700
01410-50339	CHANGEOVER EQUIPMENT	\$22,739	\$38,500	\$36,500	\$22,500
01410-51374	OFFICE EQUIPMENT REPAIRS	\$9,252	\$11,879	\$10,100	\$10,163
01410-62231	VEHICLE FUEL	\$46,780	\$50,000	\$50,980	\$62,400

GENERAL FUND
2018 FINAL BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL	BUDGET	PROJECTED	BUDGET
		2016	2017	2017	2018
01410-90750	MINOR CAPITAL EQUIPMENT	\$27,503	\$11,589	\$11,589	\$19,869
01410-90760	MAJOR CAPITAL EQUIPMENT	\$116,230	\$208,207	\$227,860	\$155,650
	TOTAL POLICE	\$5,764,388	\$6,188,323	\$6,146,256	\$6,279,769
	<u>FIRE PROTECTION</u>				
01411-10110	FIRE MARSHAL COMPENSATION	\$68,070	\$71,146	\$71,146	\$74,012
01411-11161	FICA & MEDICARE TAX	\$5,188	\$5,443	\$5,423	\$5,662
01411-13250	CONFERENCES & TRAINING	\$3,278	\$3,500	\$2,000	\$3,500
01411-15260	DUES	\$470	\$795	\$600	\$795
01411-16265	SUBSCRIPTIONS	\$1,305	\$1,355	\$1,346	\$1,400
01411-18280	UNIFORMS & BOOTS	\$1,259	\$800	\$800	\$800
01411-30275	SMALL TOOLS	\$24	\$300	\$300	\$300
01411-36140	FIRE MARSHALL OPERATING	\$4,366	\$3,500	\$3,725	\$4,300
01411-61365	FIRE HYDRANTS	\$144,839	\$148,436	\$145,663	\$146,799
01411-80158	CONTRIBUTION FIRE PENSION	\$211,259	\$211,259	\$194,295	\$194,295
01411-80520	VOLUNTEER FIRE CO CONTRIBUTION	\$366,000	\$366,500	\$366,500	\$366,500
	TOTAL FIRE PROTECTION	\$806,058	\$813,034	\$791,798	\$798,363
	<u>CODE ENFORCEMENT</u>				
01413-10110	SALARIES	\$138,455	\$142,146	\$141,239	\$146,133
01413-10115	OVERTIME	\$4,616	\$4,063	\$4,045	\$4,063
01413-10120	WAGES	\$47,749	\$49,759	\$49,759	\$52,089
01413-10170	HEALTHCARE WAIVER	\$5,000	\$5,000	\$5,000	\$5,000
01413-11156	EMPLOYEE INSURANCE	\$56,825	\$58,244	\$53,221	\$58,131
01413-11161	FICA & MEDICARE TAX	\$14,761	\$15,302	\$15,303	\$15,762
01413-11164	WORKERS' COMPENSATION	\$1,326	\$1,336	\$1,147	\$630
01413-13250	CONFERENCES & TRAINING	\$5,352	\$6,250	\$5,500	\$6,250

GENERAL FUND
2018 FINAL BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL	BUDGET	PROJECTED	BUDGET
		2016	2017	2017	2018
01413-13260	DUES	\$135	\$275	\$235	\$300
01413-18280	UNIFORMS & BOOTS	\$1,128	\$1,500	\$1,200	\$1,500
01413-30220	CODE BOOKS & MAPS	\$2,035	\$8,000	\$3,500	\$8,000
01413-30275	SMALL TOOLS	\$0	\$400	\$300	\$400
01413-31290	LEGAL SERVICES	\$83	\$2,000	\$0	\$2,000
01413-42375	VEHICLE MAINTENANCE	\$1,155	\$1,000	\$1,200	\$1,200
01413-62231	VEHICLE FUEL	\$1,609	\$2,500	\$1,500	\$2,000
01413-90750	MINOR CAPITAL EQUIPMENT	\$0	\$0	\$0	\$0
	TOTAL CODE ENFORCEMENT	\$280,229	\$297,775	\$283,149	\$303,458
	<u>PLANNING & ZONING</u>				
01414-10110	ZHB/PLANNING COMMISSION	\$1,970	\$4,440	\$2,020	\$4,440
01414-11161	FICA & MEDICARE TAX	\$151	\$340	\$155	\$340
01414-31290	ZHB PROFESSIONAL & LEGAL SVCS	\$42,565	\$25,000	\$56,688	\$25,000
	TOTAL PLANNING & ZONING	\$44,686	\$29,780	\$58,863	\$29,780
	TOTAL PUBLIC SAFETY	\$6,895,361	\$7,328,912	\$7,280,066	\$7,411,370
	<u>HIGHWAYS, STREETS, ROADS & STORMWATER</u>				
01431-10110	PUBLIC WORKS SALARIES	\$53,563	\$27,690	\$27,690	\$28,678
01431-10120	WAGES	\$24,821	\$25,398	\$25,742	\$26,578
01431-11156	EMPLOYEE INSURANCE	\$396,020	\$396,960	\$350,308	\$396,549
01431-11160	PENSION MIN MUNICIPAL OBLIG	\$127,083	\$114,604	\$114,604	\$119,990
01431-11161	FICA & MEDICARE TAX	\$5,974	\$4,061	\$4,066	\$4,227
01431-11164	WORKERS' COMPENSATION	\$41,076	\$41,396	\$35,541	\$43,154
01431-13250	CONFERENCES & TRAINING	\$4,147	\$9,200	\$7,000	\$9,200
01431-13251	MILEAGE	\$210	\$225	\$225	\$225
01431-18280	UNIFORMS & BOOTS	\$9,424	\$12,850	\$12,850	\$12,850

GENERAL FUND
2018 FINAL BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL	BUDGET	PROJECTED	BUDGET
		2016	2017	2017	2018
01431-30240	GENERAL OPERATING EXPENSE	\$1,515	\$2,500	\$2,500	\$2,500
01431-30275	SMALL TOOLS	\$13,770	\$15,495	\$15,495	\$14,975
01431-31141	CLEANING SERVICES	\$8,549	\$8,678	\$8,677	\$8,981
01431-33166	INSURANCE	\$39,105	\$43,016	\$52,270	\$55,275
01431-35230	ELECTRICITY/GAS	\$41,040	\$45,348	\$45,413	\$46,282
01431-42375	VEHICLE MAINTENANCE	\$105,621	\$70,000	\$80,000	\$90,000
01431-62231	VEHICLE FUEL	\$26,613	\$40,000	\$37,203	\$42,000
01431-90750	MINOR CAPITAL EQUIPMENT	\$19,730	\$37,450	\$37,450	\$42,000
01431-90760	MAJOR CAPITAL EQUIPMENT	\$217,093	\$405,000	\$395,000	\$380,000
01432-10120	SNOW WAGES	\$57,626	\$60,000	\$50,682	\$60,000
01432-30270	SNOW MATERIALS	\$115,563	\$150,000	\$100,000	\$150,000
	STATE FUNDS	\$0	\$0	\$0	\$0
01433-10120	SIGNS WAGES	\$64,136	\$65,690	\$66,467	\$68,314
01433-11161	SIGNS FICA & MEDICARE TAX	\$4,906	\$5,025	\$5,085	\$5,226
01433-30270	SIGNS MATERIALS	\$21,755	\$32,500	\$25,000	\$62,500
01433-30372	TRAFFIC SIGNAL MAINTENANCE	\$39,731	\$40,700	\$48,000	\$40,700
01433-35362	TRAFFIC LIGHTS-ELECTRIC	\$5,853	\$6,120	\$5,122	\$5,232
01434-35360	STREET LIGHTING	\$32,922	\$35,000	\$33,000	\$35,000
01438-10110	ROAD MAINTENANCE SALARIES	\$87,957	\$90,891	\$90,891	\$95,393
01438-10115	ROAD MAINTENANCE OVERTIME	\$10,582	\$6,000	\$16,548	\$6,000
01438-10120	ROAD MAINTENANCE WAGES	\$524,205	\$561,369	\$564,308	\$583,838
01438-10129	ROAD MAINTENANCE PAGER PAY	\$7,210	\$7,280	\$7,280	\$7,280
01438-10150	ROAD MAINTENANCE SUMMER WAGE:	\$2,284	\$16,000	\$0	\$16,000
01438-10170	HEALTHCARE WAIVER	\$0	\$0	\$5,000	\$5,000
01438-11161	ROAD MAINT FICA & MEDICARE TAX	\$56,142	\$60,201	\$58,880	\$62,836

GENERAL FUND
2018 FINAL BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL	BUDGET	PROJECTED	BUDGET
		2016	2017	2017	2018
01438-30270	ROAD MAINTENANCE MATERIALS	\$202,436	\$200,000	\$200,000	\$200,000
01438-32320	COMMUNICATION	\$19,798	\$20,545	\$21,138	\$21,441
01439-10120	ROAD CONSTRUCTION WAGES	\$44,995	\$45,776	\$46,726	\$47,565
01439-30270	ROAD CONSTRUCTION MATERIALS	\$402,754	\$475,000	\$375,000	\$300,000
	STATE FUNDS	\$650,000	\$725,000	\$725,000	\$750,000
01446-13250	STORM WATER CONFERENCES	\$1,599	\$2,000	\$1,805	\$2,000
01446-30270	STORM WATER - MATERIALS	\$1,410	\$50,000	\$6,000	\$50,000
01446-31290	STORM WATER-PROF SERVICES	\$72,458	\$110,000	\$110,000	\$75,000
01446-90760	MAJOR CAPITAL EQUIPMENT	\$0	\$0	\$0	\$0
	TOTAL HWYS, STREETS, RDS, & STRMWTR	\$2,911,676	\$3,339,968	\$3,088,966	\$3,222,789
	TOTAL STATE FUNDS	\$650,000	\$725,000	\$725,000	\$750,000
	<u>RECREATION</u>				
01451-10110	SALARIES	\$140,536	\$146,287	\$146,287	\$152,879
01451-10150	SUMMER RECREATION WAGES	\$58,320	\$60,623	\$53,855	\$60,623
01451-11156	EMPLOYEE INSURANCE	\$32,347	\$33,045	\$30,285	\$32,953
01451-11160	PENSION MIN MUNICIPAL OBLIG	\$20,434	\$20,074	\$20,074	\$21,074
01451-11161	FICA & MEDICARE TAX	\$15,167	\$15,829	\$15,265	\$16,333
01451-13250	CONFERENCES & TRAINING	\$2,046	\$2,850	\$2,180	\$2,870
01451-15260	DUES	\$300	\$785	\$625	\$725
01451-30240	OPERATING EXPENSES	\$11,082	\$1,300	\$4,800	\$1,300
01451-33166	INSURANCE	\$1,500	\$1,500	\$1,663	\$1,700
01454-80101	HISTORICAL COMMISSION	\$0	\$0	\$0	\$5,000
01451-82900	SUMMER RECREATION PROGRAM	\$18,486	\$24,450	\$19,921	\$27,350
01451-82903	SUMMER TEEN PROGRAM	\$4,869	\$5,900	\$5,552	\$5,900
01451-82905	GENERAL RECREATION PROGRAM	\$23,301	\$33,387	\$53,000	\$28,307
	TOTAL RECREATION	\$328,388	\$346,030	\$353,507	\$357,014

GENERAL FUND
2018 FINAL BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL 2016	BUDGET 2017	PROJECTED 2017	BUDGET 2018
<u>PARKS</u>					
01454-10110	SALARIES	\$144,963	\$121,712	\$121,712	\$126,301
01454-10115	OVERTIME	\$6,354	\$7,000	\$7,733	\$7,000
01454-10120	WAGES	\$448,686	\$470,060	\$472,541	\$458,079
01454-10150	SEASONAL HELP	\$13,600	\$16,400	\$15,438	\$16,400
01454-10170	HEALTHCARE WAIVER	\$0	\$0	\$0	\$5,000
01454-11156	EMPLOYEE INSURANCE	\$227,573	\$247,238	\$220,238	\$211,586
01454-11160	PENSION MIN MUNICIPAL OBLIG	\$95,425	\$88,184	\$88,184	\$87,401
01454-11161	FICA & MEDICARE TAX	\$46,941	\$47,089	\$47,195	\$46,854
01454-11164	WORKERS' COMPENSATION	\$43,398	\$43,737	\$37,551	\$37,840
01454-13250	CONFERENCES & TRAINING	\$2,280	\$850	\$605	\$650
01454-18280	UNIFORMS & BOOTS	\$5,180	\$8,325	\$7,000	\$7,425
01454-30240	GENERAL OPERATING EXPENSE	\$95,798	\$136,050	\$136,000	\$151,050
01454-30270	PARKS MATERIALS	(\$10,756)	\$700	(\$56)	(\$1,000)
01454-30275	SMALL TOOLS & EQUIPMENT	\$4,028	\$3,950	\$3,950	\$4,525
01454-30290	WEED CONTROL	\$35	\$500	\$500	\$500
01454-31141	CLEANING SERVICES	\$4,243	\$4,308	\$4,307	\$4,458
01454-32320	COMMUNICATION	\$5,322	\$5,532	\$5,200	\$5,255
01454-35230	ELECTRICITY/GAS	\$43,743	\$46,066	\$44,640	\$45,591
01454-38374	REPAIRS & MAINTENANCE	\$30,681	\$57,000	\$46,000	\$44,100
01454-42375	VEHICLE MAINTENANCE	\$3,916	\$9,700	\$2,400	\$9,700
01454-42376	EQUIPMENT REPAIRS & MAINT	\$6,599	\$9,250	\$8,600	\$8,800
01454-62231	VEHICLE FUEL	\$10,802	\$15,000	\$13,268	\$18,000
01454-90750	MINOR CAPITAL EQUIPMENT	\$916	\$0	\$0	\$3,450
01454-90760	MAJOR CAPITAL EQUIPMENT	\$141,423	\$0	\$0	\$0
	TOTAL PARKS	\$1,371,150	\$1,338,651	\$1,283,006	\$1,298,965

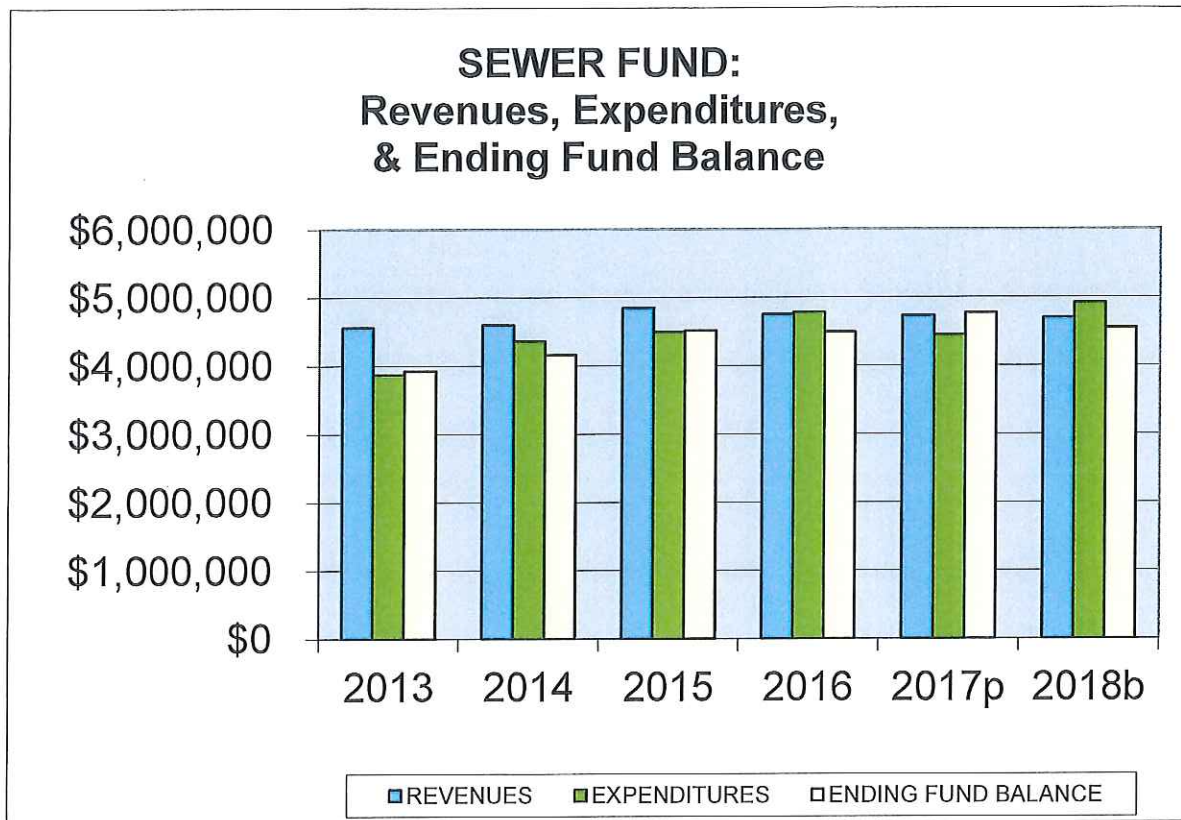
GENERAL FUND
2018 FINAL BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL 2016	BUDGET 2017	PROJECTED 2017	BUDGET 2018
	<u>LIBRARIES</u>				
01456-80500	CONTRIBUTIONS TO LIBRARY	\$20,000	\$20,000	\$20,000	\$20,000
	TOTAL LIBRARIES	\$20,000	\$20,000	\$20,000	\$20,000
	<u>OPERATING TRANSFERS</u>				
01492-97157	TRANSFER TO RETIREE HEALTH	\$143,276	\$147,574	\$147,574	\$152,002
01492-97300	TRANSFER TO CAPITAL RESERVE	\$566,948	\$566,435	\$566,435	\$566,590
	TOTAL OPERATING TRANSFERS	\$710,224	\$714,009	\$714,009	\$718,592
	TOTAL EXPENDITURES	\$14,791,270	\$15,471,179	\$15,194,616	\$15,894,337
	<u>OTHER FINANCIAL USES</u>				
01492-97300	TRANSFER TO CAPITAL RESERVE	\$2,000,000	\$0	\$0	\$0
	RESERVED FOR NEXT YEAR	\$9,307,160	\$8,941,203	\$10,513,323	\$10,692,569
	TOTAL OTHER FINANCIAL USES	\$11,307,160	\$8,941,203	\$10,513,323	\$10,692,569
	TOTAL EXPENDITURES & OTHER FINANCIAL USES	\$26,098,430	\$24,412,382	\$25,707,939	\$26,586,906

SEWER FUND

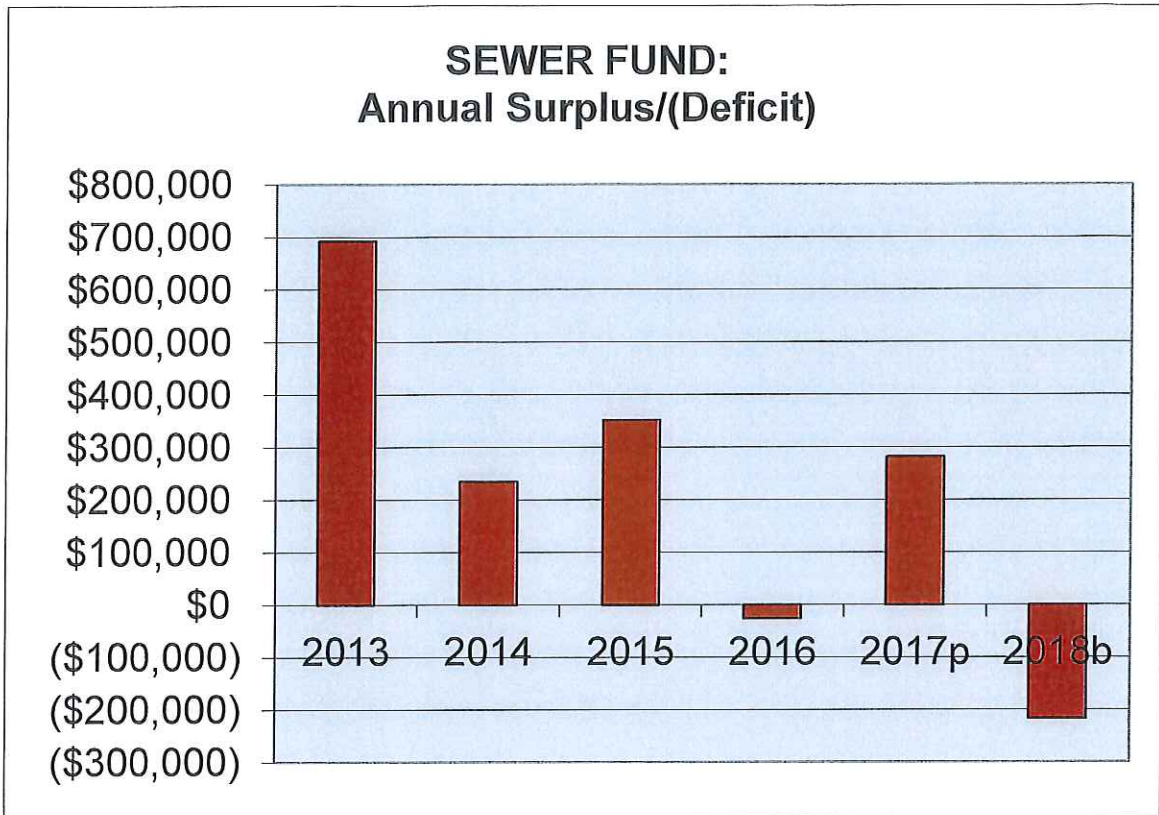


Committed to Excellence in Community Service



<u>YEAR</u>	<u>REVENUES</u>	<u>EXPENDITURES</u>	<u>ENDING FUND BALANCE</u>
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
2016	\$4,754,786	\$4,780,615	\$4,487,719
2017p	\$4,727,470	\$4,445,555	\$4,769,634
2018b	\$4,701,285	\$4,918,067	\$4,552,852

p=projected
b=budget



<u>YEAR</u>	<u>SURPLUS/ (DEFICIT)</u>
2013	\$691,571
2014	\$234,234
2015	\$351,385
2016	(\$25,829)
2017p	\$281,915
2018b	(\$216,782)

p=projected
b=budget

SEWER FUND
2018 FINAL BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL	BUDGET	PROJECTED	BUDGET
		2016	2017	2017	2018
REVENUES					
08340-03510	INTEREST EARNINGS	\$9,046	\$7,000	\$15,000	\$13,000
08355-03635	STATE AID EMPLOYEE PENSION	\$98,984	\$98,984	\$100,367	\$100,367
08361-03310	PRETREATMENT INCOME	\$18,805	\$20,000	\$16,500	\$18,500
08364-03740	CONNECTION FEES	\$2,200	\$6,000	\$2,000	\$4,000
08364-03750	SEWER RENTS	\$4,557,619	\$4,774,346	\$4,523,603	\$4,499,418
08364-03755	PENALTY ON SEWER RENTS	\$42,384	\$40,000	\$46,000	\$42,000
08380-03800	MISCELLANEOUS REVENUE	\$17,623	\$9,470	\$9,000	\$9,000
08380-03855	ACCOUNTING SERVICES	\$8,125	\$15,000	\$15,000	\$15,000
	TOTAL REVENUES	\$4,754,786	\$4,970,800	\$4,727,470	\$4,701,285
<u>OTHER FINANCING SOURCES</u>					
	RESERVED FROM PRIOR YEAR	\$4,513,548	\$4,467,861	\$4,487,719	\$4,769,634
	TOTAL OTHER FINANCING SOURCES	\$4,513,548	\$4,467,861	\$4,487,719	\$4,769,634
	TOTAL REVENUES & OTHER FINANCING SOURCES	\$9,268,334	\$9,438,661	\$9,215,189	\$9,470,919

ACCT CODE	ACCOUNT TITLE	ACTUAL 2016	BUDGET 2017	PROJECTED 2017	BUDGET 2018
EXPENDITURES					
<u>ADMINISTRATION</u>					
08400-10105	ELECTED OFFICIALS	\$8,686	\$8,426	\$8,676	\$8,426
08400-10110	MANAGER	\$121,812	\$120,168	\$116,668	\$121,275
08400-10125	CLERICAL WAGES	\$47,394	\$49,559	\$49,559	\$53,071
08400-10135	FINANCE PERSONNEL	\$223,753	\$233,771	\$233,779	\$244,653
08400-11156	EMPLOYEE INSURANCE	\$176,191	\$197,969	\$177,169	\$194,020
08400-11160	PENSION MIN MUNICIPAL OBLIG	\$33,847	\$35,163	\$35,163	\$43,864
08400-11161	FICA & MEDICARE TAX	\$29,396	\$30,722	\$31,244	\$32,029
08400-11164	WORKERS' COMPENSATION	\$1,332	\$1,343	\$1,153	\$1,734
08400-11170	PENSION ACTUARY EXPENSE	\$4,500	\$6,300	\$6,300	\$4,500
08400-17350	BONDING INSURANCE	\$4,266	\$5,266	\$4,942	\$4,546
08400-19163	MISC EMPLOYEE BENEFITS	\$5,061	\$7,250	\$4,500	\$4,825
08400-30240	GENERAL OPERATING EXPENSE	\$1,980	\$1,925	\$1,900	\$1,900
08400-31141	CLEANING SERVICES	\$8,782	\$8,911	\$8,913	\$10,000
08400-31290	LEGAL SERVICES	\$11,473	\$27,000	\$15,800	\$27,000
08400-31310	AUDITING SERVICES	\$31,435	\$49,275	\$28,330	\$29,605
08400-31313	CONSULTING ENGINEER	\$175,332	\$25,833	\$35,000	\$20,000
08400-34340	ADVERTISING & PRINTING	\$2,084	\$3,105	\$1,825	\$2,365
08400-36370	SERVICE CONTRACT - I.T. EQUIPMNT	\$13,490	\$14,975	\$14,855	\$14,873
08400-36450	CONTRACTED SERVICE COMPUTER	\$7,700	\$8,080	\$5,642	\$7,000
08400-37325	POSTAGE	\$8,791	\$9,185	\$9,175	\$9,230
08400-51374	EQUIPMENT REPAIRS & MAINT	\$9,342	\$11,858	\$11,152	\$11,535
08400-81383	RENT TO AUTHORITY	\$441,112	\$475,000	\$224,955	\$639,098
08400-81530	AUTHORITY ADMIN EXPENSE	\$51,833	\$0	\$65,255	\$40,820

SEWER FUND
2018 FINAL BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL	BUDGET	PROJECTED	BUDGET
		2016	2017	2017	2018
08400-90750	MINOR CAPITAL EQUIPMENT	\$4,440	\$0	\$748	\$0
08400-90760	MAJOR CAPITAL EQUIPMENT	\$9,619	\$0	\$0	\$0
	TOTAL ADMINISTRATION	\$1,433,651	\$1,331,084	\$1,092,703	\$1,526,369
	<u>TREATMENT PLANT</u>				
08428-10110	MANAGER	\$161,714	\$94,600	\$98,100	\$101,551
08428-10115	OVERTIME	\$6,658	\$8,800	\$10,500	\$13,000
08428-10120	OPERATOR WAGES	\$519,826	\$530,890	\$502,001	\$503,341
08428-10142	LABORATORY TECHNICIAN	\$81,801	\$86,118	\$85,411	\$89,441
08428-10150	SUMMER HELP	\$0	\$0	\$0	\$0
08428-10170	HEALTHCARE WAIVER	\$1,731	\$10,000	\$10,000	\$10,000
08428-11156	EMPLOYEE INSURANCE	\$268,223	\$265,807	\$228,516	\$241,776
08428-11160	PENSION MIN MUNICIPAL OBLIG	\$92,961	\$88,028	\$88,028	\$73,111
08428-11161	FICA & MEDICARE TAX	\$69,416	\$56,060	\$54,304	\$54,685
08428-11164	WORKERS' COMPENSATION	\$42,132	\$42,460	\$36,454	\$44,462
08428-11167	TUITION REIMBURSEMENT	\$0	\$5,000	\$0	\$0
08428-13250	CONFERENCES & TRAINING	\$10,605	\$15,000	\$10,000	\$15,000
08428-13260	DUES	\$786	\$2,622	\$2,500	\$1,220
08428-18280	UNIFORMS/BOOTS	\$13,672	\$15,000	\$10,000	\$14,000
08428-19163	MISC EMPLOYEE BENEFITS	\$1,397	\$1,000	\$1,979	\$6,950
08428-21200	OFFICE SUPPLIES	\$2,009	\$3,000	\$2,500	\$4,000
08428-30210	CHEMICALS	\$96,286	\$118,000	\$105,000	\$140,000
08428-30240	OPERATING EXPENSES	\$1,015	\$1,200	\$1,200	\$1,750
08428-30245	LABORATORY EXPENSE	\$31,551	\$24,000	\$30,000	\$30,000
08428-30247	IWP TESTING	\$9,007	\$15,500	\$12,500	\$15,500
08428-30275	SMALL EQUIPMENT	\$11,823	\$15,500	\$15,500	\$13,000

SEWER FUND
2018 FINAL BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL	BUDGET	PROJECTED	BUDGET
		2016	2017	2017	2018
08428-30390	SLUDGE REMOVAL	\$228,198	\$220,000	\$245,000	\$250,000
08428-32320	COMMUNICATION	\$10,244	\$13,000	\$12,000	\$13,000
08428-33166	INSURANCE	\$225,125	\$247,637	\$201,531	\$210,673
08428-35230	ELECTRICITY/GAS	\$200,837	\$230,000	\$210,000	\$230,000
08428-35233	HEATING FUEL	\$22,010	\$65,000	\$55,000	\$65,000
08428-42375	VEHICLE MAINTENANCE	\$5,912	\$7,500	\$10,000	\$7,500
08428-51374	OFFICE EQUIP REPAIRS & MAINT	\$471	\$4,130	\$500	\$3,000
08428-60374	PLANT MAINTENANCE	\$233,426	\$230,000	\$200,000	\$230,000
08428-62231	VEHICLE FUEL	\$5,460	\$7,500	\$5,000	\$7,500
08428-90750	MINOR CAPITAL EQUIPMENT	\$6,765	\$11,300	\$10,500	\$9,995
08428-90760	MAJOR CAPITAL EQUIPMENT	\$111,486	\$45,000	\$33,739	\$12,500
	TOTAL TREATMENT PLANT	\$2,472,547	\$2,479,652	\$2,287,763	\$2,411,955
	<u>COLLECTIONS</u>				
08429-10115	OVERTIME	\$12,436	\$13,200	\$12,000	\$17,000
08429-10120	COLLECTIONS WAGES	\$237,198	\$245,678	\$250,257	\$257,989
08429-11156	EMPLOYEE INSURANCE	\$133,306	\$128,751	\$124,099	\$136,901
08429-11160	PENSION MIN MUNICIPAL OBLIG	\$20,835	\$19,572	\$19,572	\$27,080
08429-11161	FICA & MEDICARE TAX	\$19,044	\$19,888	\$20,130	\$21,228
08429-11164	WORKERS' COMPENSATION	\$10,856	\$10,941	\$9,394	\$12,391
08429-32320	COMMUNICATION	\$9,051	\$11,000	\$10,000	\$11,000
08429-35230	ELECTRICITY/GAS	\$109,431	\$140,000	\$110,000	\$140,000
08429-35366	WATER	\$1,334	\$2,000	\$2,000	\$2,000
08429-35367	INFILTRATION	\$31,771	\$33,000	\$33,000	\$43,000
08429-35368	CONVEYANCE	\$16,979	\$15,000	\$15,000	\$15,000
08429-38374	PUMPING STATION MAINTENANCE	\$97,963	\$100,000	\$85,000	\$100,000

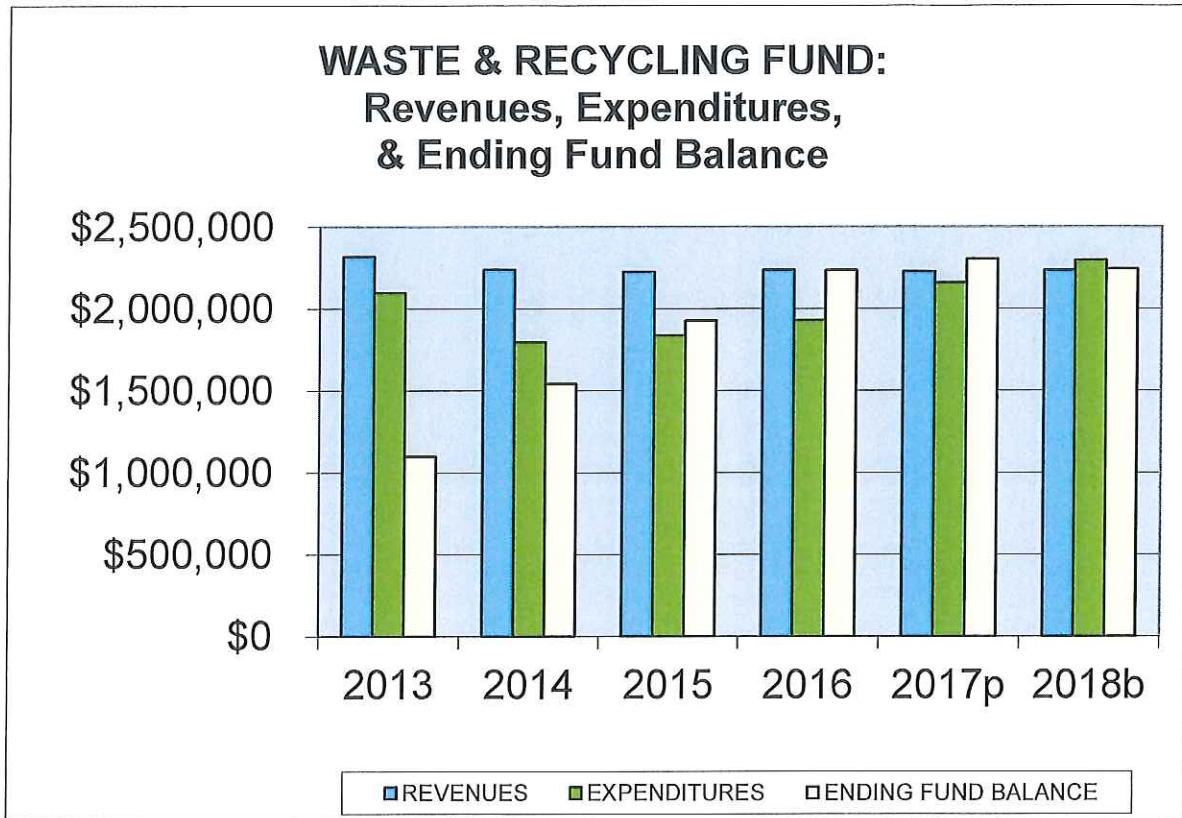
SEWER FUND
2018 FINAL BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL	BUDGET	PROJECTED	BUDGET
		2016	2017	2017	2018
08429-42375	VEHICLE MAINTENANCE	\$6,139	\$8,000	\$7,500	\$8,000
08429-60380	WESTTOWN WAY PUMPING STATION	\$106,112	\$100,000	\$80,000	\$100,000
08429-62231	VEHICLE FUEL	\$4,420	\$10,000	\$7,000	\$10,000
08429-90750	MINOR CAPITAL EQUIPMENT	\$0	\$7,750	\$7,997	\$14,450
08429-90760	MAJOR CAPITAL EQUIPMENT	\$6,921	\$237,200	\$220,000	\$10,000
	TOTAL COLLECTIONS	\$823,796	\$1,101,980	\$1,012,949	\$926,039
	<u>OPERATING TRANSFERS</u>				
08492-97157	TRANSFER TO RETIREE HEALTH	\$50,621	\$52,140	\$52,140	\$53,704
	TOTAL OPERATING TRANSFERS	\$50,621	\$52,140	\$52,140	\$53,704
	<i>TOTAL EXPENDITURES</i>	\$4,780,615	\$4,964,856	\$4,445,555	\$4,918,067
	<u>OTHER FINANCIAL USES</u>				
	RESERVED FOR NEXT YEAR	\$4,487,719	\$4,473,805	\$4,769,634	\$4,552,852
	TOTAL OTHER FINANCIAL USES	\$4,487,719	\$4,473,805	\$4,769,634	\$4,552,852
	<i>TOTAL EXPENDITURES & OTHER FINANCIAL USES</i>	\$9,268,334	\$9,438,661	\$9,215,189	\$9,470,919

WASTE & RECYCLING FUND

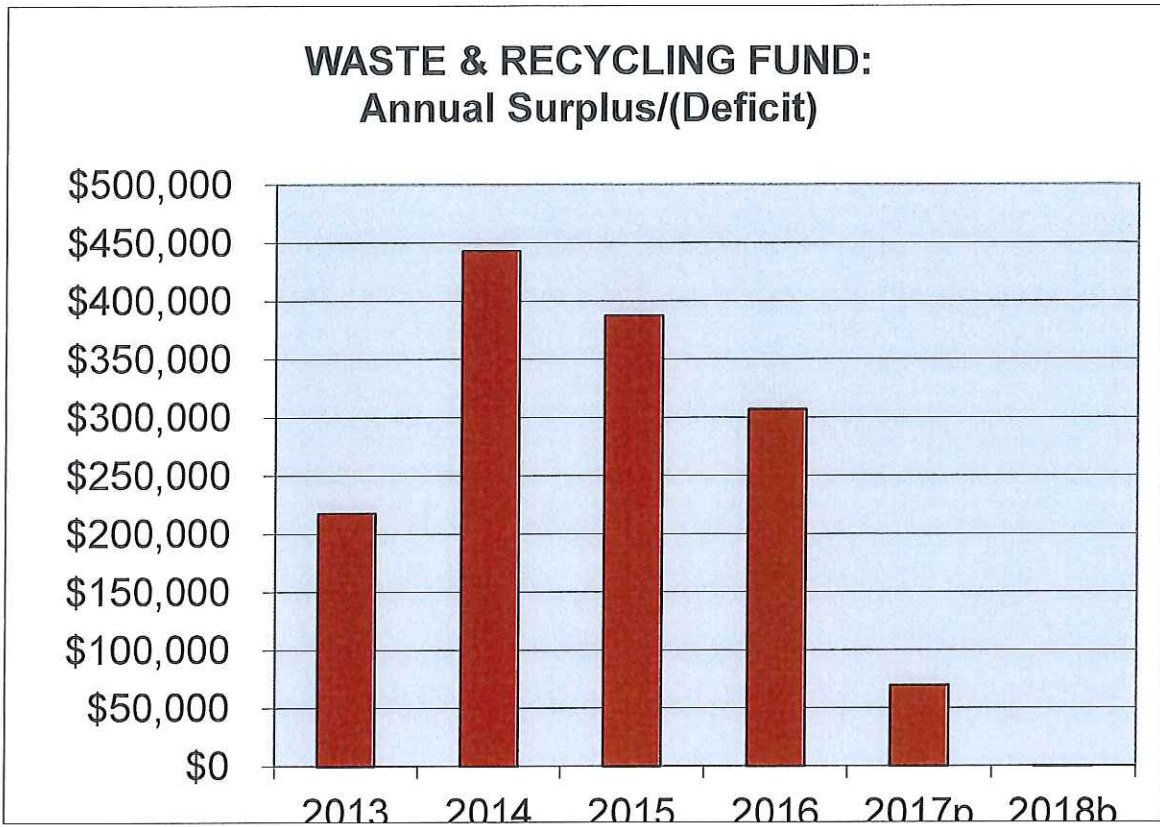


Committed to Excellence in Community Service



<u>YEAR</u>	<u>REVENUES</u>	<u>EXPENDITURES</u>	<u>ENDING FUND BALANCE</u>
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
2016	\$2,237,307	\$1,930,465	\$2,235,241
2017p	\$2,227,250	\$2,158,043	\$2,304,448
2018b	\$2,235,580	\$2,296,514	\$2,243,514

p=projected
b=budget



<u>YEAR</u>	<u>SURPLUS/ (DEFICIT)</u>
2013	\$217,556
2014	\$442,775
2015	\$387,339
2016	\$306,842
2017p	\$69,207
2018b	(\$60,934)

p=projected
b=budget

WASTE & RECYCLING FUND
2018 FINAL BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL 2016	BUDGET 2017	PROJECTED 2017	BUDGET 2018
REVENUES					
<u>INTEREST</u>					
09340-03510	INTEREST EARNINGS	\$3,685	\$3,700	\$8,900	\$12,000
	TOTAL INTEREST	\$3,685	\$3,700	\$8,900	\$12,000
<u>GRANTS</u>					
09355-03650	PERFORMANCE GRANT	\$63,580	\$50,000	\$50,000	\$50,000
	TOTAL GRANTS	\$63,580	\$50,000	\$50,000	\$50,000
<u>COLLECTION FEES</u>					
09364-03760	COLLECTION FEES	\$2,112,595	\$2,113,100	\$2,114,333	\$2,120,580
09364-03770	SALE OF RECYCLABLES	\$560	\$525	\$0	\$0
09364-03771	LOST DISCOUNT PENALTY & INT	\$47,940	\$45,000	\$46,017	\$45,000
	TOTAL COLLECTION FEES	\$2,161,095	\$2,158,625	\$2,160,350	\$2,165,580
<u>MISCELLANEOUS REVENUES</u>					
09380-03800	MISCELLANEOUS	\$8,947	\$8,000	\$8,000	\$8,000
	TOTAL MISCELLANEOUS REVENUES	\$8,947	\$8,000	\$8,000	\$8,000
	TOTAL REVENUES	\$2,237,307	\$2,220,325	\$2,227,250	\$2,235,580
<u>OTHER FINANCING SOURCES</u>					
	RESERVED FROM PRIOR YEAR	\$1,928,399	\$2,211,202	\$2,235,241	\$2,304,448
	TOTAL OTHER FINANCING SOURCES	\$1,928,399	\$2,211,202	\$2,235,241	\$2,304,448
	TOTAL REVENUES & OTHER FINANCING SOURCES	\$4,165,706	\$4,431,527	\$4,462,491	\$4,540,028

WASTE & RECYCLING FUND
2018 FINAL BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL 2016	BUDGET 2017	PROJECTED 2017	BUDGET 2018
EXPENDITURES					
<u>ADMINISTRATION</u>					
09400-10110	PUBLIC WORKS SALARIES	\$35,232	\$27,690	\$27,690	\$28,678
09400-10125	SECRETARIAL/CLERICAL	\$25,104	\$25,398	\$25,742	\$26,578
09400-10135	FINANCE PERSONNEL	\$16,466	\$17,116	\$17,119	\$17,883
09400-11156	EMPLOYEE INSURANCE	\$24,523	\$30,154	\$26,966	\$28,581
09400-11161	FICA & MEDICARE TAX	\$5,632	\$5,394	\$5,376	\$5,612
09400-11164	WORKERS' COMPENSATION	\$661	\$667	\$572	\$1,328
09400-13250	CONFERENCES & TRAINING	\$1,765	\$1,200	\$1,528	\$3,000
09400-17350	BONDING INSURANCE	\$1,068	\$1,068	\$1,136	\$1,136
09400-21200	OFFICE SUPPLIES	\$0	\$500	\$0	\$500
09400-30240	GENERAL OPERATING EXPENSE	\$0	\$250	\$0	\$250
09400-34340	ADVERTISING & PRINTING	\$3,463	\$7,110	\$6,717	\$7,290
09400-36370	SERVICE CONTRACT - I.T. EQUIPMNT	\$12,126	\$14,293	\$14,173	\$14,173
09400-37325	POSTAGE	\$8,734	\$7,940	\$7,519	\$7,895
09400-51374	EQUIPMENT REPAIRS & MAINT	\$2,194	\$2,382	\$2,240	\$2,295
09400-90750	MINOR CAPITAL EQUIPMENT	\$3,290	\$0	\$0	\$0
	TOTAL ADMINISTRATION	\$140,258	\$141,162	\$136,778	\$145,199
<u>PROFESSIONAL SERVICES</u>					
09425-31290	LEGAL SERVICES	\$11,473	\$12,000	\$11,500	\$12,000
09425-31310	AUDITING SERVICES	\$4,470	\$3,050	\$3,060	\$3,200
	TOTAL PROFESSIONAL SERVICES	\$15,943	\$15,050	\$14,560	\$15,200
<u>CONTRACTED SERVICES</u>					
09427-30491	RECYCLABLE RETURNS	(\$1,431)	(\$2,000)	(\$13,918)	(\$5,000)
09427-30497	OTHER RECYCLING EXPENSES	\$7,244	\$27,400	\$15,701	\$37,400

WASTE & RECYCLING FUND
2018 FINAL BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL	BUDGET	PROJECTED	BUDGET
		2016	2017	2017	2018
09427-36490	CONTRACTED COLL & DISPOSAL	\$1,240,017	\$1,512,333	\$1,504,740	\$1,557,715
09427-36495	TIPPING FEES	\$492,802	\$500,000	\$464,182	\$500,000
09427-80498	SENIOR CITIZEN REBATE PROGRAM	\$35,632	\$46,000	\$36,000	\$46,000
	TOTAL CONTRACTED SERVICES	\$1,774,264	\$2,083,733	\$2,006,705	\$2,136,115
	<u>OPERATING TRANSFERS</u>				
09492-97100	TRANSFER TO GENERAL FUND	\$0	\$0	\$0	\$0
	TOTAL OPERATING TRANSFERS	\$0	\$0	\$0	\$0
	TOTAL EXPENDITURES	\$1,930,465	\$2,239,945	\$2,158,043	\$2,296,514
	<u>OTHER FINANCIAL USES</u>				
	RESERVED FOR NEXT YEAR	\$2,235,241	\$2,191,582	\$2,304,448	\$2,243,514
	TOTAL OTHER FINANCIAL USES	\$2,235,241	\$2,191,582	\$2,304,448	\$2,243,514
	TOTAL EXPENDITURES & OTHER FINANCIAL USES	\$4,165,706	\$4,431,527	\$4,462,491	\$4,540,028

STATE HIGHWAY FUND



Committed to Excellence in Community Service

STATE HIGHWAY FUND
2018 FINAL BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL	BUDGET	PROJECTED	BUDGET
		2016	2017	2017	2018
REVENUES					
<u>INTEREST</u>					
35340-03510	INTEREST EARNINGS	\$265	\$300	\$1,260	\$1,300
	TOTAL INTEREST	\$265	\$300	\$1,260	\$1,300
<u>INTERGOVERNMENTAL REVENUE</u>					
35355-03640	STATE GRANT	\$664,881	\$680,879	\$694,075	\$716,116
	TOTAL INTERGOVTAL REVENUE	\$664,881	\$680,879	\$694,075	\$716,116
	TOTAL REVENUES	\$665,146	\$681,179	\$695,335	\$717,416
<u>OTHER FINANCING SOURCES</u>					
	RESERVED FROM PRIOR YEAR	\$54,903	\$70,074	\$70,049	\$40,384
	TOTAL OTHER FINANCING SOURCES	\$54,903	\$70,074	\$70,049	\$40,384
	TOTAL REVENUES & OTHER FINANCING SOURCES	\$720,049	\$751,253	\$765,384	\$757,800

STATE HIGHWAY FUND
2018 FINAL BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL 2016	BUDGET 2017	PROJECTED 2017	BUDGET 2018
<i>EXPENDITURES</i>					
<u>HIGHWAYS, STREETS & ROADS</u>					
35432-30270	SNOW MATERIALS				
	STATE FUNDS	\$0	\$0	\$0	\$0
35439-30270	ROAD CONSTRUCTION MATERIALS				
	STATE FUNDS	\$650,000	\$725,000	\$725,000	\$750,000
	TOTAL HWYS, STREETS & ROADS	\$650,000	\$725,000	\$725,000	\$750,000
	<i>TOTAL EXPENDITURES</i>	\$650,000	\$725,000	\$725,000	\$750,000
<u>OTHER FINANCIAL USES</u>					
	RESERVED FOR NEXT YEAR	\$70,049	\$26,253	\$40,384	\$7,800
	TOTAL OTHER FINANCIAL USES	\$70,049	\$26,253	\$40,384	\$7,800
	<i>TOTAL EXPENDITURES & OTHER FINANCIAL USES</i>	\$720,049	\$751,253	\$765,384	\$757,800

CAPITAL RESERVE FUND



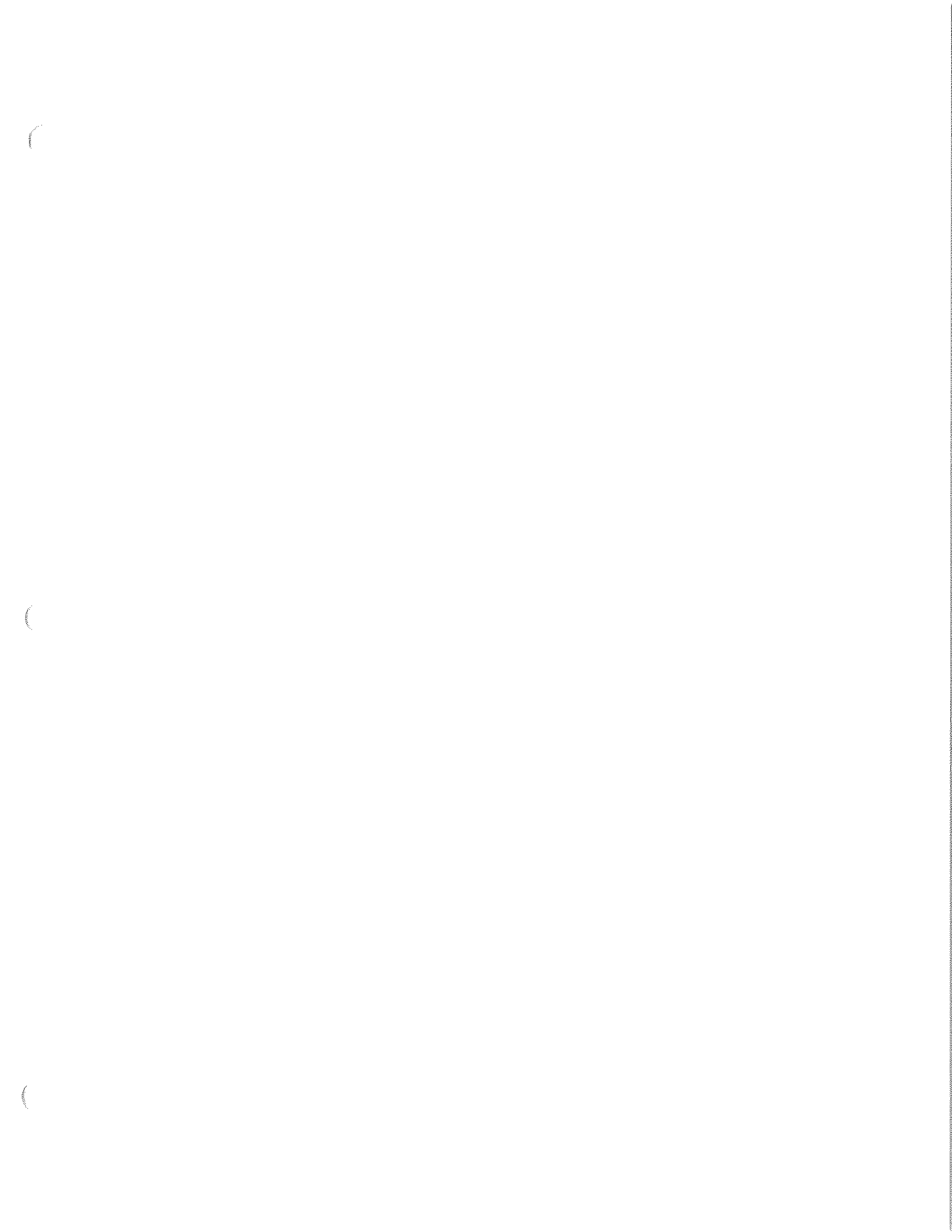
Committed to Excellence in Community Service

CAPITAL RESERVE FUND
2018 FINAL BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL 2016	BUDGET 2017	PROJECTED 2017	BUDGET 2018
REVENUES					
30340-03510	INTEREST EARNINGS	\$11,913	\$10,500	\$22,293	\$28,000
30355-03662	GRANTS	\$0	\$117,000	\$0	\$117,000
30355-03665	COUNTY GRANT COMP PLAN	\$0	\$25,000	\$0	\$25,000
30355-03672	CMAQ GRANT	\$206,588	\$0	\$0	\$0
30392-03901	TRANSFER FROM GENERAL FUND	\$2,566,948	\$566,435	\$566,435	\$566,590
30392-03961	TRANSFER FROM RESTRICTED FND	\$0	\$260,000	\$224,155	\$147,500
	TOTAL REVENUES	\$2,785,449	\$978,935	\$812,883	\$884,090
<u>OTHER FINANCING SOURCES</u>					
	RESERVED FROM PRIOR YEAR	\$2,712,409	\$4,849,165	\$4,849,891	\$4,613,022
	TOTAL OTHER FINANCING SOURCES	\$2,712,409	\$4,849,165	\$4,849,891	\$4,613,022
	TOTAL REVENUES & OTHER FINANCING SOURCES	\$5,497,858	\$5,828,100	\$5,662,774	\$5,497,112

CAPITAL RESERVE FUND
2018 FINAL BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL 2016	BUDGET 2017	PROJECTED 2017	BUDGET 2018
<i>EXPENDITURES</i>					
30402-30800	MISCELLANEOUS	\$0	\$0	\$0	\$0
30402-31290	PROFESSIONAL SERVICES	\$0	\$45,000	\$7,500	\$37,500
30433-30372	TRAFFIC SIGNAL MAINTENANCE	\$25,089	\$30,000	\$25,000	\$30,000
30433-30374	SIGNAL CONSTRUCTION	\$11,545	\$0	\$0	\$0
30433-30375	TRAFFIC STUDY - TWP WIDE	\$0	\$21,000	\$10,000	\$21,000
30433-30378	TRAFFIC SIGNAL PROJECTS	\$16,511	\$135,000	\$25,000	\$135,000
30438-30270	ROAD MAINTENANCE	\$27,874	\$695,000	\$191,662	\$1,076,000
30454-90760	PARKS-MAJOR CAPITAL EQPT	\$0	\$260,000	\$224,155	\$147,500
30470-85484	2014 DEBT PRINCIPAL	\$403,000	\$414,000	\$414,000	\$426,000
30470-85483	2014 DEBT INTEREST	\$163,948	\$152,435	\$152,435	\$140,590
	<i>TOTAL EXPENDITURES</i>	\$647,967	\$1,752,435	\$1,049,752	\$2,013,590
<u>OTHER FINANCIAL USES</u>					
	RESERVED FUTURE CAPITAL PROJEC	\$4,849,891	\$4,075,665	\$4,613,022	\$3,483,522
	TOTAL OTHER FINANCIAL USES	\$4,849,891	\$4,075,665	\$4,613,022	\$3,483,522
	<i>TOTAL EXPENDITURES & OTHER FINANCIAL USES</i>	\$5,497,858	\$5,828,100	\$5,662,774	\$5,497,112



WEST GOSHEN TOWNSHIP
GENERAL FUND 5 YEAR PROJECTION - 2017 THROUGH 2021

METHODOLOGY/ASSUMPTIONS

Jerrehian property assumptions:

Under consideration by the Jerrehian family:

The Jerrehians are considering a \$21 million dollar Community Improvement District (CID) bond issue for infrastructure improvements.

No cost affect to the Township.

18 month minimum for infrastructure construction to include all improvements to the property. To occur throughout 2018.

Housing to vary from Townhouses to carriage homes. Total of 598 homes to be built. 36% age-restricted housing.

Each homeowner will be assessed a special real estate tax assesment to be billed and receipted by CID - not through the Township.

However, the Township will receive a portion of the tax receipts for the conservancy maintenance fees (Special Revenue Account).

Beginning in 2019 - housing construction to start with a 7-8 year build-out.

Transfer of property to various developers assumed to occur 2019. Value of property \$40 million dollars.

Multiple developers at the same time for different sections of the property.

Assume 60 homes to be built each year. Average price, regardless of home size - \$600,000.

Conservancy maintenance fees for open space - set up a Special Revenue Account, not to be run through the General Fund.

Iacobucci Townhomes assumptions:

Construction of 28 townhomes to be complete by end of 2017. Assume all sold in 2018 @\$425,000 avg price.

Revenues to be affected throughout construction:

RE Current Taxes - beginning in year 2018 for Iacobucci; beginning in 2019 for Jerrehian.

Transfer Taxes - 2018 - Iacobucci; 2019 transfer of Jerrehian property to Developers. Starting in 2019, as housing is sold - 60 homes per year.

Building Permits - Beginning in year 2019 for Jerrehian. Assume \$2,500 average per home.

EIT and LST revenue. Assume 1-1/2 employed household residents per unit.

Expenses to be affected:

Fire hydrant additions - Total 3 hydrants for 2018. (Iacobucci & Glen White)

Fire hydrant additions - Total 55 hydrants for 2019. (Jerrehian -when roads are dedicated)

Stormwater assumptions:

For 2018 - assume the following expenditures out of 01446:

\$50,000 - Army Corp of Engineers (Prof Serv)

\$25,000 - TMDL & PRP engineering Prof Serv)

\$50,000 - stormwater materials (Mat'ls)

For 2019 forward - Stormwater will be a separate fund.

Revenue Projections

1) Based on historical trends with adjustments for known changes

2) R/E Taxes

For 2018 - assume 1.0% increase in tax receipts due to assessment growth based on experience.
maintaining a 97% collection rate.

For 2019 - Assume additional receipts for Iacobucci Townhome construction. \$400 avg per housing unit.

For 2020 forward - Assume additional receipts for Jerrehian housing construction. \$700 avg per housing unit.

No County reassessment planned during projection time frame

No change in assessed values due to resale of properties

3) Delinquent Liens

Assumes historical 1% of RE Current Taxes plus \$1,000 from interims are sent to the County each year. Assume avg historical
67% collection rate each year.

4) Transfer Taxes

Assumed average # of homes sold (285/yr @\$380,000 avg) with a \$5,000 avg home price increase each year and a modest increase
in commercial resale value each year. Commercial properties - \$12,625 x 12 = \$151,500.

2018 -Additional \$59,500 for Iacobucci townhomes (28 @\$425,000).

2019 - Assume additional Transfer tax of \$200,000 for Jerrehian land transfer to Developers.

2019 on - Assume additional Transfer tax of \$3,000 each transfer tax for 60 new homes on the Jerrehian property = \$180,000.

- 5) Earned Income Taxes
 - Use 1.4% increase each year over projected time frame
 - Assume 1-1/2 residents per new housing - Jerrehian property beginning 2019.
 - Do not assume any stock option redemptions over projected time frame
- 6) Local Services Taxes
 - Revenue to stay fixed over the projection period.
- 7) Cable TV Franchise
 - Assumed 6% growth each year.
- 8) Fines and Forfeits
 - Used historical trends
- 9) Interest Earnings - assume 0.65% per year over the projected time frame.
- 10) Rents - based on current cell tower contract (3% increase each April 1)
- 11) Intergovernmental Revenues -use historical trends
 - Public Utility Tax - fixed throughout the projection period
 - Alcoholic Bev Licenses - fixed throughout the projection period
 - Foreign Fire Insurance - fixed throughout the projection period
 - State Aid Pension - based on historical State allocation of 48% of MMO requirements. Calculated on salary projections, applying actuarial annual costs staying fixed, and required amortization contributions.
- 12) Charges for Services
 - Special Police Services - assumed 3% increase per year over the projection period.
 - Building and Plumbing Permits - No increase in user fees anticipated.
 - 2019 forward - Building permits for Jerrehian; \$2,500 avg/home; 60 homes/yr.
 - Summer Rec Fees - Fixed throughout the projection period. No increase in user fees anticipated.
- 13) Miscellaneous - assume only normal/customary revenues
- 14) Sale of Fixed Assets - based on 5 year Capital Plan vehicle turnover

Expenditure Projections

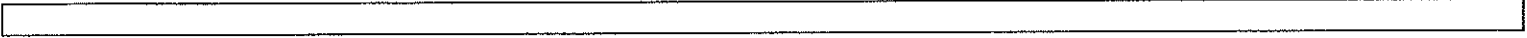
Average 3 years of actuals - 2014, 2015, 2016

Apply avg % to 2017 Budget

Apply to every line where applicable

- 1) Salaries - 3% increase per year plus adjustments for longevity
 - No headcount changes from 2017-2021
 - Police new 3 yr contract 2018-2020; asking for 3% each year
 - No change in Police Longevity for the new contract
- 2) Employee Insurance - used Twp historical avg high side 5% each year over projected time frame
- 3) Pension MMO - Calculated on salary projections, applying actuarial annual costs staying fixed, and required amortization contributions. See working papers.
- 4) Workers' Comp -Increase 3% each year over the projected frame
- 5) Professional Services:
 - 2018 - \$50,000 for Pipeline Safety Plan
 - 2020 - \$30,000 for Peter Johnson salary study
- 6) Legal Services:
 - 2018 - \$135,000 for General Legal plus \$200,000 for Sunoco litigation Should be end of litigation in 2018.
 - 2019 - \$135,000 for General Legal and every year after that
- 7) Expenses with a 1% productivity target
 - Office supplies
 - Operating expenses
 - Electricity/Gas
 - Service Contracts - IT
 - Contracted services - computer
- 8) Expenses with a 2% productivity target
 - Communications
 - Postage
 - Repairs and maintenance
 - Summer Rec/Teen programs
- 9) Vehicle Gas/Oil - 5% increase each year (assumes no change in fleet size)

- 10) Change-over equipment - use 5 year capital as a guide - \$7,500 per vehicle
- 11) Fire funding
 - Volunteer Fire Contributions - use same amounts as Budget 2017 each year for the projected time frame
 - Borough of West Chester stays the same at \$240,000/yr
 - Goshen Volunteer increase starts 2018 at \$200,000//yr.
- 12) Major Capital - based on the 5 year Capital Plan
- 13) Transfers to Retiree Health - use 3% increase over projected time frame
- 14) Transfers to Cap Reserve - included only Debt Service payments and annual reserve transfer of \$100,000 over the projected time frame
- 15) All other expenditures are either fixed or semi-fixed expenses



This is a planning tool and not a funding document - see the final operating budget for funding commitments.

WEST GOSHEN TOWNSHIP
5 YEAR PROJECTION
FOR YEARS 2017 - 2021

	2017	2018	2019	2020	2021
	PROJECTED ACTUAL	BUDGET	PROJECTED	PROJECTED	PROJECTED
BEG FUND BALANCE	\$ 9,307,160	\$ 10,500,322	\$ 10,679,568	\$ 11,163,899	\$ 11,720,286
REVENUES	\$ 16,387,778	\$ 16,073,583	\$ 16,592,197	\$ 16,596,177	\$ 16,804,134
EXPENDITURES	\$ 15,194,616	\$ 15,894,337	\$ 16,107,866	\$ 16,039,791	\$ 16,471,158
SURPLUS/(DEFICIT)	\$ 1,193,162	\$ 179,246	\$ 484,331	\$ 556,387	\$ 332,976
END FUND BALANCE	\$ 10,500,322	\$ 10,679,568	\$ 11,163,899	\$ 11,720,286	\$ 12,053,262
ENDING FUND BALANCE AS A % OF ANNUAL OPERATING EXPENDITURES	69.1%	67.2%	69.3%	73.1%	73.2%

WEST GOSHEN TOWNSHIP
CAPITAL RESERVE FUND 5 YEAR PROJECTION

METHODOLOGY/ASSUMPTIONS

2017 through 2021 time frame (use Actual year 2017 as year one)

Revenue Projections

0.6% interest assumption per year; no rise in interest rates anticipated

Transfer from General Fund - Debt Service only each year

Transfer from Restricted Parks - revenue to cover Parks Major Capital Expenses

2018 - carryover Grant receipts from Budget 2017.

Growing Greener Watersheds (2 yr grant; \$62,000 reimb for 2018), Green Light Go, and County Comp Plan.

2019 - Balance of Growing Greener Watershed Grant \$188,000

Expenditure Projections

Traffic Signal Maintenance - annual upgrades

Traffic Signal Projects: For 2018 - Carryover from 2017 Budget

Shop Rite Intersection improvements and Rte 3 Adaptive Controls.

For 2019 on - no known projects being planned.

Materials 30438-30270: For 2018, carryover from 2017 Budget

Grubbs Mill culvert and Growing Greener Watershed Basin.

For 2019 on - All stormwater related expenses to flow through the Stormwater Fund

No Additional expenses for Growing Greener Water Basin; just educational seminars for the public.

Debt Service - based on amortization schedule with no further borrowing through 2021

Parks Major Capital Expenses - based on 5 Year Capital Plan. Funding provided by Restricted Parks Fund.

This is a planning tool and not a funding document - see the final operating budget for funding commitments.

WEST GOSHEN TOWNSHIP
 CAPITAL RESERVE FUND
 5 YEAR PROJECTION
 FOR YEARS 2017 - 2021

	2017	2018	2019	2020	2021
	PROJ ACTUAL	BUDGET	PROJECTED	PROJECTED	PROJECTED
BEG FUND BALANCE	\$ 4,849,891	\$ 4,613,022	\$ 3,483,522	\$ 3,746,571	\$ 3,822,543
REVENUES	\$ 812,883	\$ 884,090	\$ 1,076,935	\$ 719,290	\$ 1,045,686
EXPENDITURES	\$ 1,049,752	\$ 2,013,590	\$ 813,886	\$ 643,318	\$ 968,389
SURPLUS/(DEFICIT)	\$ (236,869)	\$ (1,129,500)	\$ 263,049	\$ 75,972	\$ 77,297
END FUND BALANCE	\$ 4,613,022	\$ 3,483,522	\$ 3,746,571	\$ 3,822,543	\$ 3,899,840

ORG	OBJECT	ACCOUNT DESCRIPTION	2017 PROJ ACTUAL	2018 BUDGET	2019 PROJECTED	2020 PROJECTED	2021 PROJECTED	AVG % CHANGE 2012-2014 #DIV/0!	2014 REV BUDGET	2014 YTD ACTUAL	2014 Incr/Decr	2013 Actual	2013 Incr/Decr	2012 Actual
30340	03510	INTEREST EARNINGS	22,293	28,000	21,000	22,200	22,800	1.06	3,450	5,867.33	1.28	4,582.35	0.74	6,157.70
30355	03672	GRANTS	0	117,000	188,000	0	0	#DIV/0!	244,000	0.00	#DIV/0!	0.00	#DIV/0!	0.00
30355	03665	COUNTY GRANT COMP PLAN	0	25,000	0	0	0							
30393	03810	Genl Oblig Bond/Note Proceeds			0	0	0	2.85	0	6,643,000.00	#DIV/0!	0.00	0.00	357,770.07
30392	03901	TRANSFER FROM GENERAL FUND	566,435	566,590	666,435	666,590	667,386	0.40	831,781	425,910.80	0.30	1,397,034.84	1.03	1,350,153.16
30392	03961	TRANSFER FROM RESTRICTED PARKS	224,155	147,500	201,500	30,500	355,500	1.06	286,356	199,580.00	1.13	176,530.00	0.93	189,106.00
			812,883	884,090	1,076,935	719,290	1,045,686	2.03	1,365,587	7,274,358	4.61	1,578,147	0.83	1,903,187

ORG	OBJECT	ACCOUNT DESCRIPTION	2017 PROJ ACTUAL	2018 BUDGET	2019 PROJECTED	2020 PROJECTED	2021 PROJECTED	AVG % CHANGE 2012-2014	2014 REV BUDGET	2014 YTD ACTUAL	2014 Incr/Decr	2013 Actual	2013 Incr/Decr	2012 Actual
30438	30270	MATERIALS	191,662	1,076,000	0	0	0	3.00	0	108,000.00	#DIV/0!	0	#DIV/0!	0
30433	30372	TRAFFIC SIGNAL MAINT	25,000	30,000	30,000	30,000	30,000	0.15	30,000	2,500.00	0.08	29,464.00	1.56	18,911.80
30433	30374	SIGNAL DESIGN	0	0	0	0	0	0.67	210,000	31,679.28	0.41	76,398.39	2.31	33,131.15
30433	30375	TRAFFIC STUDY-TWP WIDE	10,000	21,000	15,000	15,000	15,000	2.00	7,500	5,687.32	#DIV/0!	0.00	0.00	2,850.00
30433	30378	TRAFFIC SIGNAL PROJECTS	25,000	135,000	0	0	0	3.00	310,000	1,896.48	#DIV/0!	0.00	#DIV/0!	0.00
30402	30800	MISCELLANEOUS	7,500	37,500	0	0	0	0.00	0	0.00	#DIV/0!	0.00	0.00	25.00
30402	31290	PROFESSIONAL SERVICES	0	0	0	0	0	0.00	0	0.00	#DIV/0!	0.00	0.00	500.00
30409	31291	POLLUTION REMEDIATION	0	0	0	0	0	0.25	0	42,260.91	#DIV/0!	0.00	0.00	463,001.41
30409	60612	General Construction Contracts	0	0	0	0	0	0.17	0	16,483.10	0.13	125,679.28	0.85	147,981.94
30409	60660	Professional Fees	0	0	0	0	0	2.01	1,410,000	527,981.46	2.84	186,124.57	2.49	74,861.49
30409	60670	MUNICIPAL COMPLEX	0	0	0	0	0	1.30	258,250	180,752.22	1.50	120,838.48	1.06	114,181.88
30454	73613	PARK IMPROVEMENTS	0	0	0	0	0	3.00	0	37,072.00	#DIV/0!	0.00	#DIV/0!	0.00
30402	85400	LOAN EXPENSE	0	0	0	0	0	1.42	0	249,040.29	1.94	128,141.52	0.86	148,952.84
30470	85475	LOAN INTEREST - BUILDING	0	0	0	0	0	2.24	0	2,281,000.00	5.73	398,000.00	1.05	380,000.00
30470	85476	LOAN PRINCIPAL BUILDING	0	0	0	0	0	0.20	0	26,685.44	0.15	182,040.73	0.90	201,201.36
30470	85481	LOAN INTEREST - PUBLIC WORKS	0	0	0	0	0	2.45	0	4,232,195.00	8.74	484,266.59	1.04	465,105.96
30470	85482	LOAN PRINCIPAL - PUBLIC WORKS	152,435	140,590	128,386	115,818	102,889	3.00	595,711	168,683.51	#DIV/0!	0.00	#DIV/0!	0.00
30470	85483	LOAN INTEREST-CONSOL DEBT	414,000	426,000	439,000	452,000	465,000	#DIV/0!	198,570	0.00	#DIV/0!	0.00	#DIV/0!	0.00
30470	85484	LOAN PRINCIPAL-CONSOL DEBT	224,155	147,500	201,500	30,500	355,500	0.20	28,106	18,828.10	0.10	188,456.17	2.38	79,123.65
30454	90760	MAJOR CAPITAL EQUIPMENT	1,049,752	2,013,590	813,886	643,318	968,389	1.99	3,048,137	7,930,745	4.13	1,919,410	0.90	2,129,828