



FINAL BUDGET 2019

West Goshen Township
Chester County
Pennsylvania

Committed to Excellence in Community Service



WEST GOSHEN TOWNSHIP

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Board of Supervisors

CASEY LALONDE, *Township Manager*

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December 18, 2018

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, 2019, and ending December 31, 2019. 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 2019 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 generally optimistic for 2019. During 2018, new applications for unemployment are at historic lows, the Chester County unemployment rate stands at 2.7% for year ending 2018 and new housing starts remain steady. The Consumer Price Index (CPI) is 1.6% for 2018. The national Consumer Confidence Index stands at a multi-decade high of 135.7 through November 30, 2018.

Short-term interest rates remain low 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 2019.

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

2019 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 2019 budget cycle, two Supervisors worked closely with the Township staff beginning in June 2018 and worked through the fall to construct a budget that maintained the high level of customer with restrained spending.

For many consecutive years, the Township consistently generated revenues in excess of budgeted figures and contained expenditures below budgeted amounts. I am pleased to present a 2019 budget that projects an approximate \$48,000 surplus.

Revenues are budgeted higher for 2019, most notably in Interest Earnings and Earned Income 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 2019 are budgeted \$364,083 above the budgeted expenditures for 2018, or a 2.3% 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 increase the Township's surplus by about \$1M 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; issuance of a permit or a conditional permit should be forthcoming.

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 project's infrastructure construction began in August 2018 and full build-out of the housing units may take approximately five (5) to seven (7) years.

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 2019, 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 2.3% in 2019. The most significant expenditures of General Fund are traditionally those related to personnel. This very reasonable increase was achieved largely through prioritized spending and modified major capital plans. Refer to General Fund expenses on page 14. In a departure from previous years, all General Fund major capital expenses were moved to the Capital Reserve Fund.

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 projects an operating surplus of \$544,090. In 2017, the West Goshen Sewer Authority embarked on a substantial investment in the Sewer Plant and collection system infrastructure. The Authority issued a \$17,000,000 bond to pay for the infrastructure improvements, resulting in a sewer rate increase in order to pay for the new bond's debt service, effective in 2019.

The Waste and Recycling Fund projects an operating deficit for 2019 of \$180,120. This is largely attributable to the cost of disposing of the Township's recyclables. What once could be relied upon as a modest revenue source now represents about a \$116,000 increase in budgeted expenses. Additionally, allocation has been made to continue the senior citizen rebate program for another year. In terms of frequency, services offered, and cost, the collection program is expected to remain the same through 2019.

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 2019 representing Liquid Fuel Tax in the amount of \$725,000. The balance of revenue is interest earned from investments and the fund balance. The increase in Commonwealth of Pennsylvania funding stems from the Pennsylvania legislature's removal of the Oil Company Franchise Tax. The Township's funding stream will increase over the next several years, providing some relief to the Township General Fund for the Township's street paving program.

Grant proceeds, interest earnings, and the fund's reserve are expected to fund expenditures of \$727,000. 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 2019 will primarily be expended on capital improvements and debt service payments. The Capital Reserve Fund budget begins on page 42.

CONCLUSION

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

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

In closing, I would like to thank the West Goshen Township Board of Supervisors for its leadership and support throughout the year. I also want to express my thanks to the Township's senior staff: Assistant Township Manager Derek Davis; Finance Director Jeanne Denham; Assistant Finance Director Jennifer Latzer; Accounting Manager Christine Riffey; Township Engineer Richard Craig; Police Chief Joseph Gleason; Director of Public Works Dave Woodward; Streets Superintendent Mark Bertolami; Wastewater Superintendent Mike Moffa; Parks Superintendent Dorine McClune; Facilities Manager Mike Caccavo; and Park and Recreation Director Kenneth Lehr.

The Township operates effectively and efficiently primarily because of the outstanding dedication to service provided by our Township employees.

Sincerely,

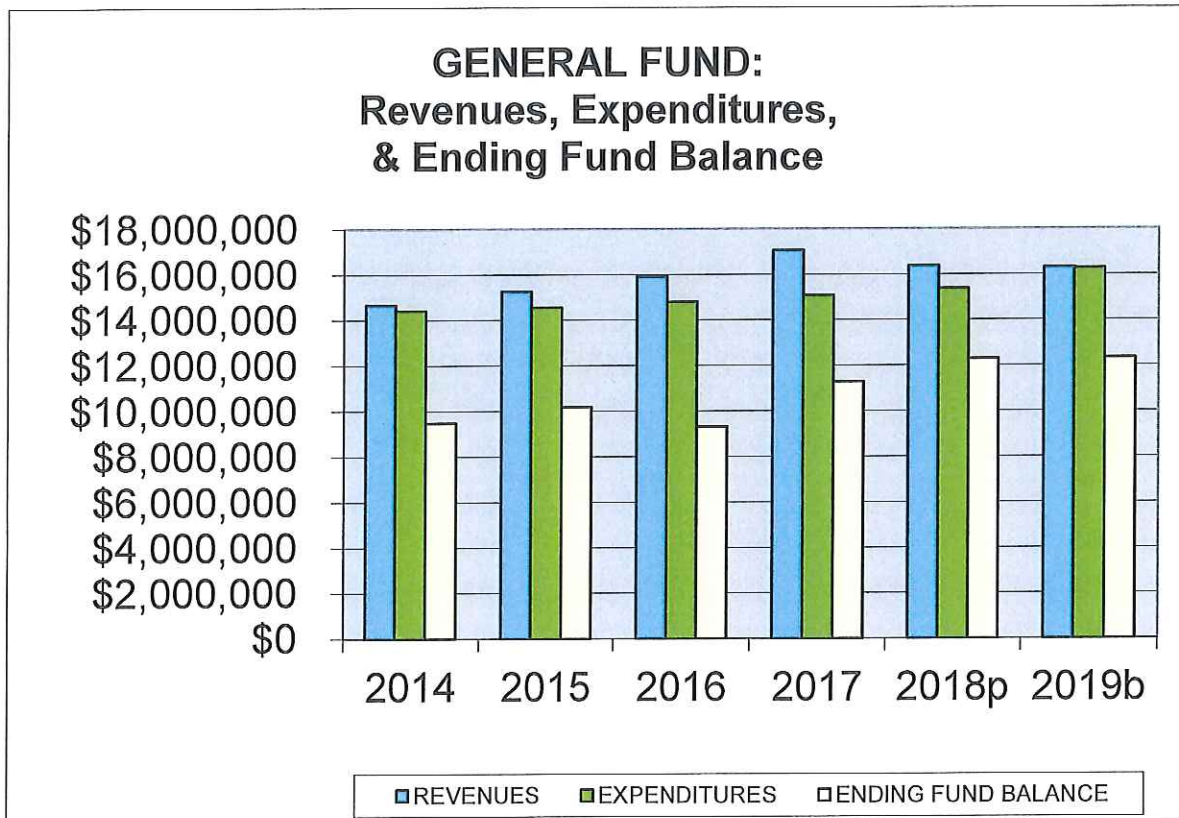


Casey LaLonde
Township Manager

GENERAL FUND

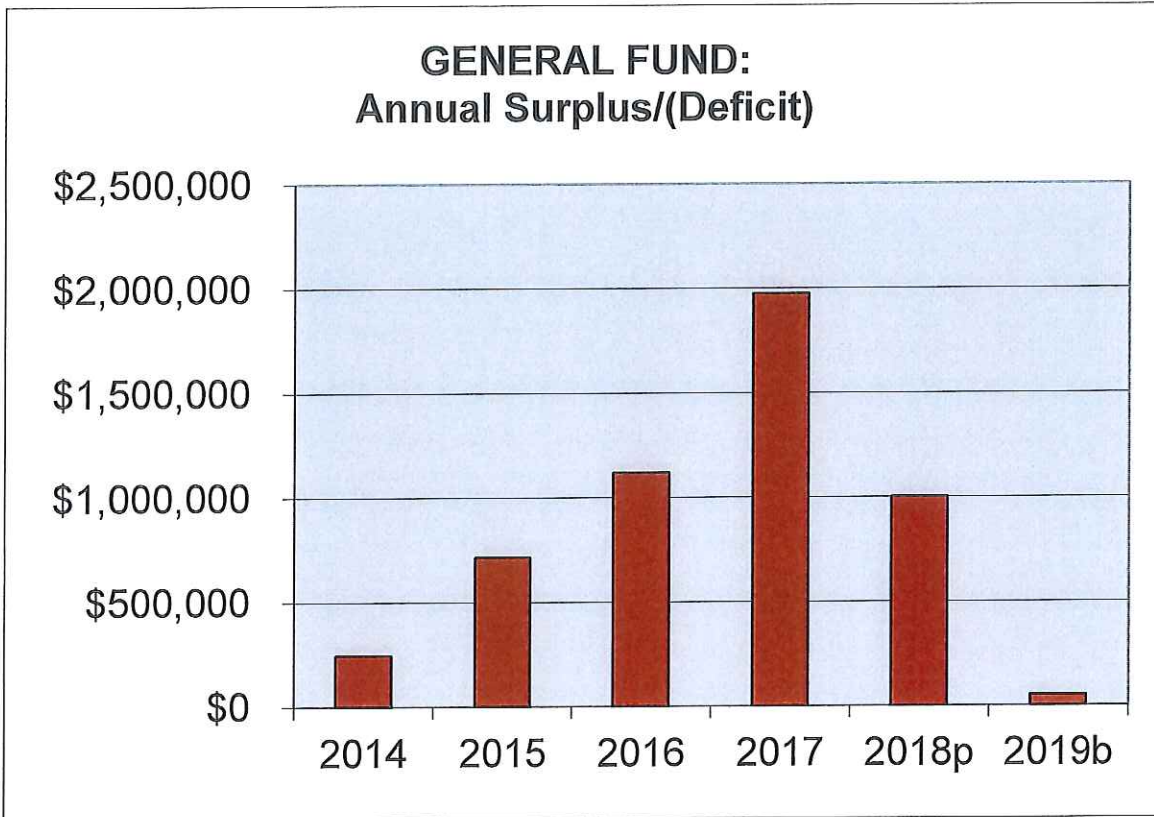


Committed to Excellence in Community Service



<u>YEAR</u>	<u>REVENUES</u>	<u>EXPENDITURES</u>	<u>ENDING FUND BALANCE</u>
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
2017	\$17,046,890	\$15,072,889	\$11,281,161
2018p	\$16,376,349	\$15,374,805	\$12,282,705
2019b	\$16,307,015	\$16,258,420	\$12,331,300

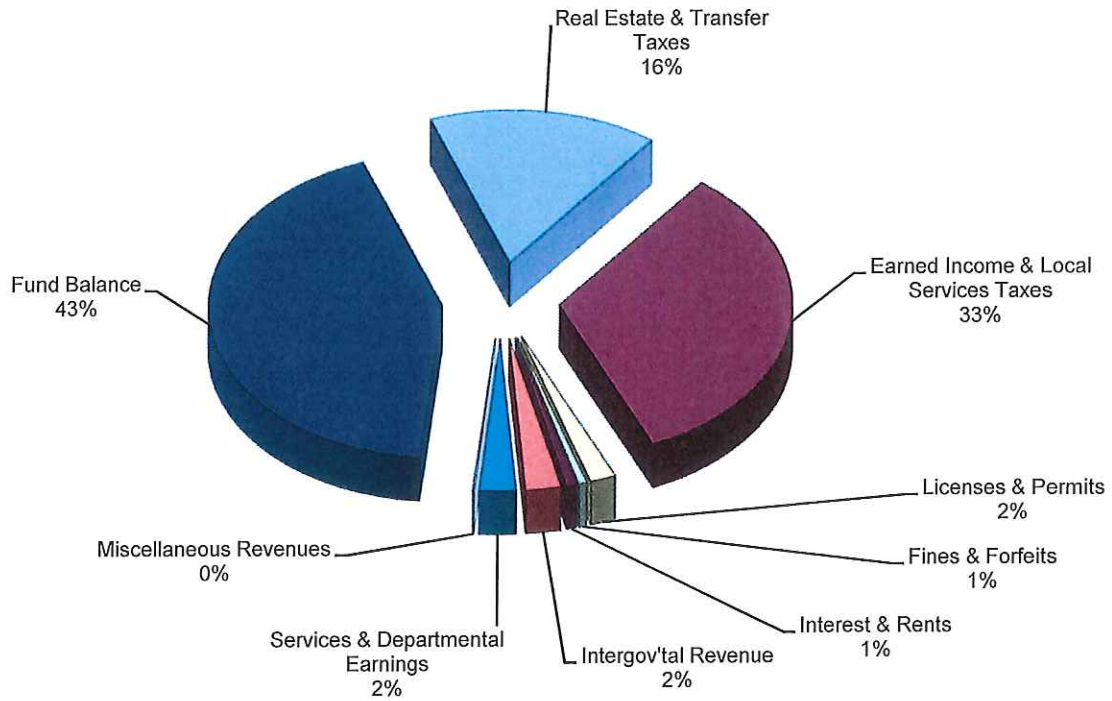
p=projected
b=budget



<u>YEAR</u>	<u>SURPLUS/ (DEFICIT)</u>
2014	\$244,160
2015	\$714,548
2016	\$1,118,305
2017	\$1,974,001
2018p	\$1,001,544
2019b	\$48,595

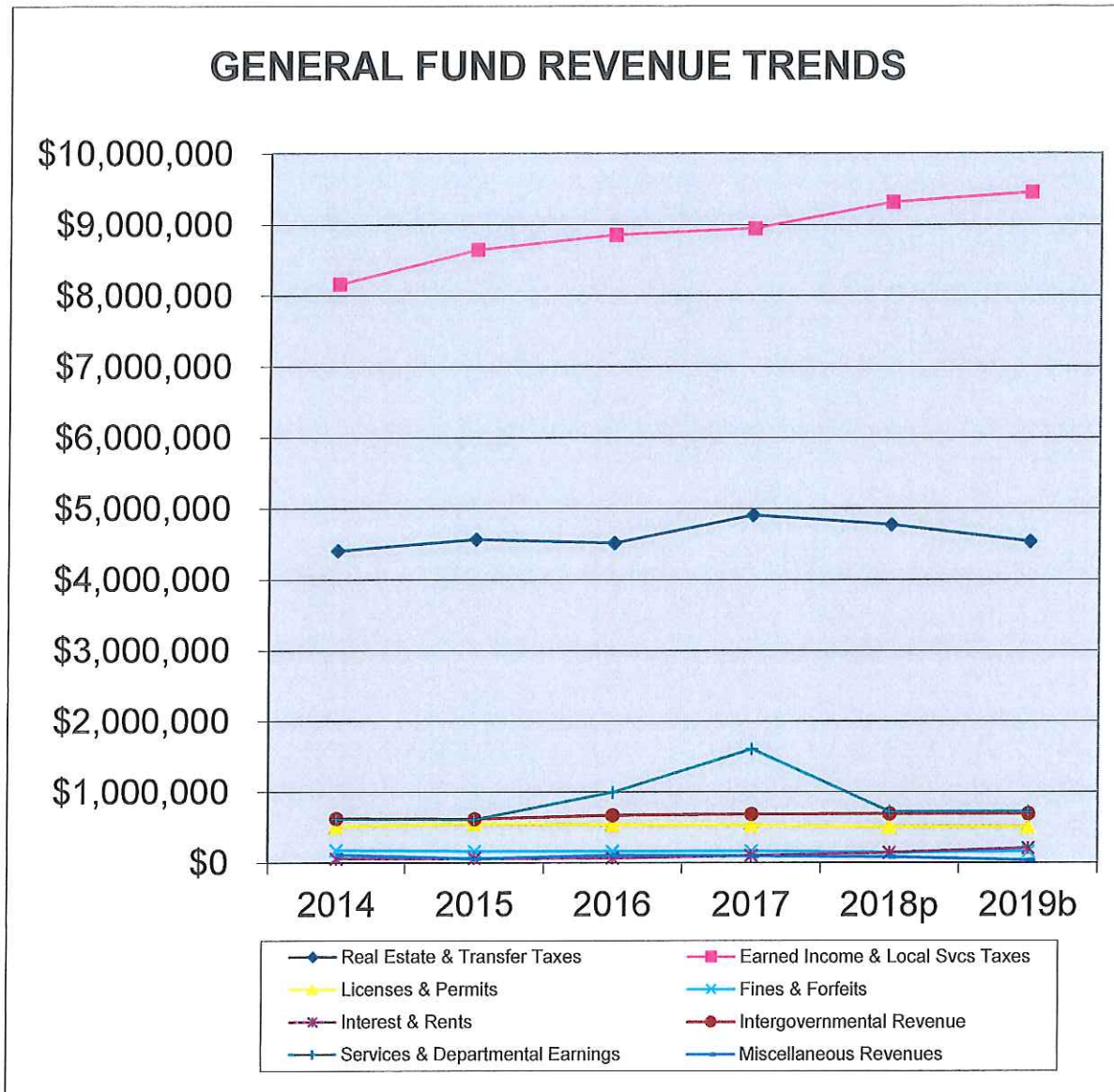
p=projected
b=budget

GENERAL FUND BUDGETED REVENUES 2019



BUDGETED REVENUES 2019

Real Estate & Transfer Taxes	\$4,534,623
Earned Income & Local Services Taxes	\$9,456,555
Licenses & Permits	\$507,475
Fines & Forfeits	\$155,000
Interest & Rents	\$206,523
Intergovernmental Revenue	\$691,309
Services & Departmental Earnings	\$721,650
Miscellaneous Revenues	\$33,880
Fund Balance	\$12,282,705



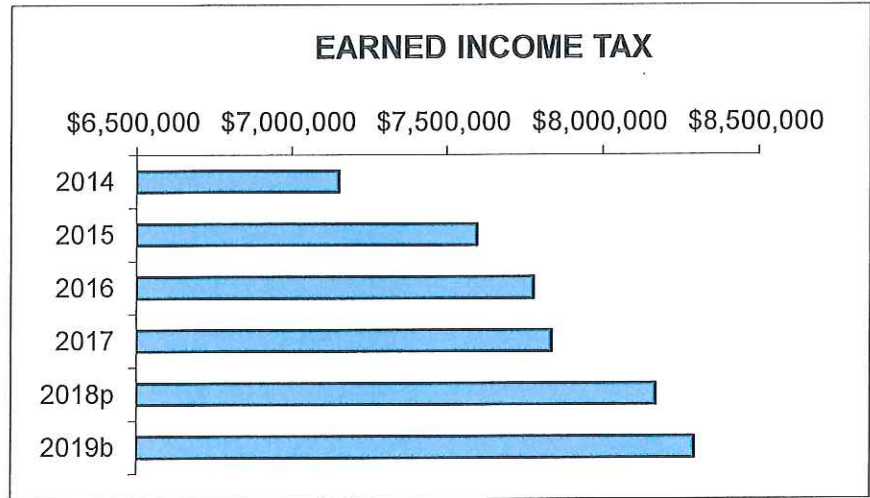
REVENUE TRENDS

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018p</u>	<u>2019b</u>
Real Estate & Transfer Taxes	\$4,406,460	\$4,563,212	\$4,515,884	\$4,908,379	\$4,771,145	\$4,534,623
Earned Income & Local Svcs Taxes	\$8,161,223	\$8,645,214	\$8,855,538	\$8,949,853	\$9,316,803	\$9,456,555
Licenses & Permits	\$508,464	\$551,956	\$537,090	\$532,224	\$504,218	\$507,475
Fines & Forfeits	\$174,803	\$160,664	\$160,971	\$164,235	\$145,603	\$155,000
Interest & Rents	\$58,544	\$60,680	\$66,040	\$100,778	\$143,682	\$206,523
Intergovernmental Revenue	\$625,181	\$619,051	\$673,250	\$689,500	\$691,459	\$691,309
Services & Departmental Earnings	\$618,628	\$608,993	\$995,058	\$1,607,467	\$722,530	\$721,650
Miscellaneous Revenues	\$108,796	\$54,815	\$105,744	\$94,454	\$80,909	\$33,880

p=projected
b=budget

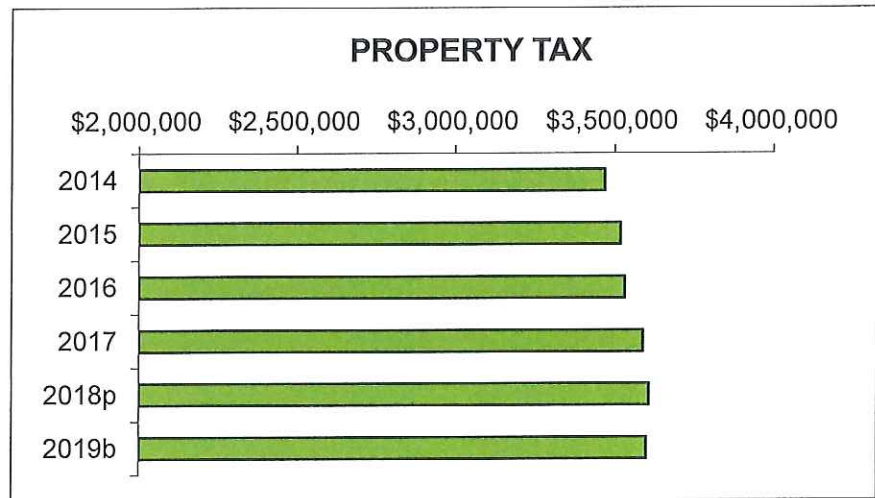
EARNED INCOME TAX

2014	\$7,151,156
2015	\$7,596,803
2016	\$7,780,351
2017	\$7,836,622
2018p	\$8,170,803
2019b	\$8,293,365



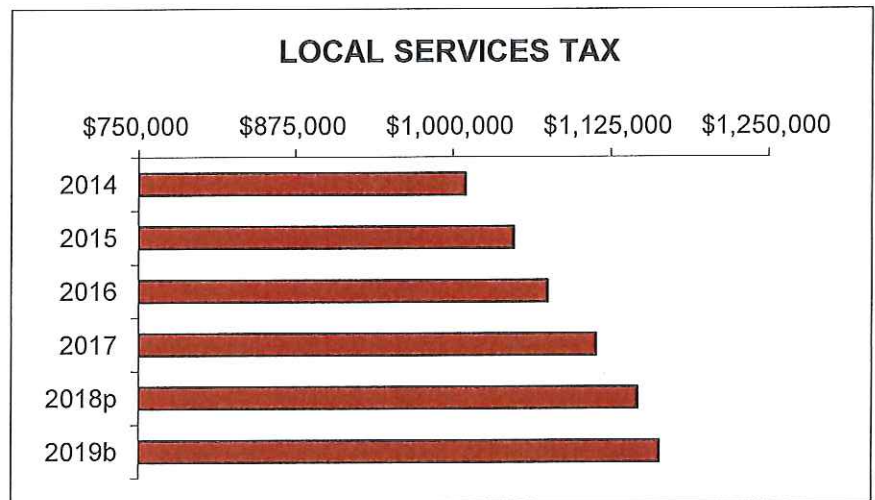
PROPERTY TAX

2014	\$3,468,061
2015	\$3,518,118
2016	\$3,532,284
2017	\$3,588,896
2018p	\$3,607,941
2019b	\$3,600,000



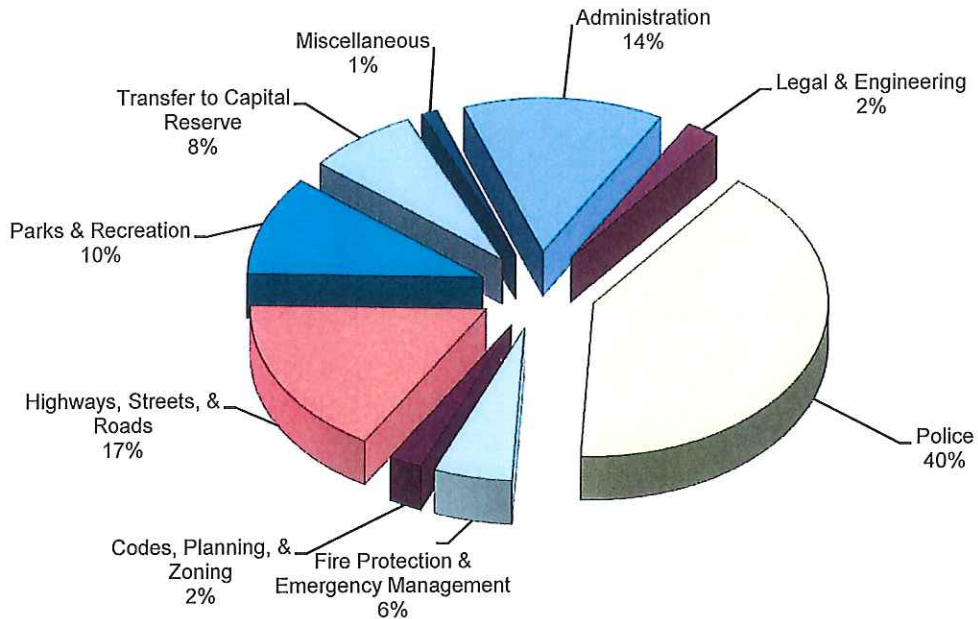
LOCAL SERVICES TAX

2014	\$1,010,067
2015	\$1,048,411
2016	\$1,075,187
2017	\$1,113,231
2018p	\$1,146,000
2019b	\$1,163,190



p=projected
b=budget

GENERAL FUND BUDGETED EXPENDITURES 2019



BUDGETED EXPENDITURES 2019

Administration	\$2,246,372
Legal & Engineering	\$369,963
Police	\$6,546,881
Fire Protection & Emergency Management	\$886,717
Codes, Planning, & Zoning	\$378,160
Highways, Streets, & Roads	\$2,743,146
Parks & Recreation	\$1,693,233
Transfer to Capital Reserve	\$1,217,386
Miscellaneous	\$176,562

ACCT CODE	ACCOUNT TITLE	ACTUAL 2017	BUDGET 2018	PROJECTED 2018	BUDGET 2019
REVENUES					
<u>REAL ESTATE & LOCAL ENABLING TAXES</u>					
01300-03110	REAL ESTATE CURRENT YEAR	\$3,588,896	\$3,600,000	\$3,607,941	\$3,600,000
01300-03120	REAL ESTATE PRIOR YEAR	(\$6,855)	\$3,000	\$6,874	\$5,000
01300-03130	DELINQUENT LIENED	\$36,768	\$35,000	\$36,741	\$34,948
01300-03140	INTERIMS	\$22,521	\$20,000	\$11,589	\$15,000
01310-03210	TRANSFER TAX	\$1,267,049	\$911,000	\$1,108,000	\$879,675
01310-03220	EARNED INCOME TAX	\$7,836,622	\$8,106,930	\$8,170,803	\$8,293,365
01310-03230	LOCAL SERVICES TAX	\$1,113,231	\$1,113,141	\$1,146,000	\$1,163,190
	TOTAL R.E. & ENABLING TAXES	\$13,858,232	\$13,789,071	\$14,087,948	\$13,991,178
<u>LICENSES & PERMITS</u>					
01321-03320	SOLICITORS & REFUSE	\$1,732	\$1,250	\$1,950	\$1,750
01321-03330	CABLE TV FRANCHISE	\$526,122	\$547,741	\$495,768	\$500,725
01321-03340	STREET ENCROACHMENTS	\$4,370	\$5,000	\$6,500	\$5,000
	TOTAL LICENSES & PERMITS	\$532,224	\$553,991	\$504,218	\$507,475
<u>FINES & FORFEITS</u>					
01331-03410	VEHICLE CODE VIOLATIONS	\$104,966	\$120,000	\$92,603	\$100,000
01331-03420	ORDINANCE VIOLATIONS	\$59,269	\$55,000	\$53,000	\$55,000
	TOTAL FINES & FORFEITS	\$164,235	\$175,000	\$145,603	\$155,000
<u>INTEREST & RENTS</u>					
01340-03510	INTEREST EARNINGS	\$59,037	\$55,000	\$102,000	\$164,000
01340-03521	PARK/PAVILION RENTALS	\$11,176	\$11,034	\$10,200	\$10,096
01340-03522	CELL TOWER RENT	\$30,565	\$31,482	\$31,482	\$32,427
	TOTAL INTEREST & RENTS	\$100,778	\$97,516	\$143,682	\$206,523

GENERAL FUND
2019 FINAL BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL 2017	BUDGET 2018	PROJECTED 2018	BUDGET 2019
<u>INTERGOVERNMENTAL REVENUE</u>					
01355-03610	PUBLIC UTILITY TAX	\$13,702	\$13,702	\$13,943	\$13,943
01355-03620	ALCOHOLIC BEVERAGE LICENSES	\$3,150	\$3,150	\$3,300	\$3,150
01355-03630	FOREIGN FIRE INSURANCE	\$194,295	\$194,295	\$179,416	\$179,416
01355-03635	STATE AID EMPLOYEE PENSION	\$478,353	\$478,353	\$494,800	\$494,800
	TOTAL INTERGOVTAL REVENUE	\$689,500	\$689,500	\$691,459	\$691,309
<u>SERVICES & DEPARTMENTAL EARNINGS</u>					
01361-03710	SUBDIV/LAND DEV APPLIC FEES	\$10,950	\$10,000	\$11,500	\$8,000
01361-03711	SUBDIV/LAND DEV REVIEW FEES	\$8,400	\$8,000	\$12,500	\$9,000
01361-03713	HEARING FEES	\$10,750	\$5,000	\$3,000	\$5,000
01361-03715	SALE OF MAPS & PUBLICATIONS	\$0	\$0	\$0	\$0
01361-03720	SPECIAL POLICE SERVICES	\$222,446	\$180,000	\$144,500	\$168,000
01361-03730	BUILDING PERMITS	\$1,191,905	\$450,000	\$440,000	\$400,000
01361-03731	PLUMBING PERMITS	\$85,221	\$15,000	\$27,000	\$15,000
01361-03735	RENTAL INSPECTION FEES	\$0	\$0	\$0	\$40,000
01361-03780	SUMMER RECREATION FEES	\$77,795	\$76,725	\$84,030	\$76,650
	TOTAL SERVICES & DEPT EARNINGS	\$1,607,467	\$744,725	\$722,530	\$721,650
<u>MISCELLANEOUS REVENUES</u>					
01380-03800	MISCELLANEOUS	\$84,079	\$19,780	\$74,480	\$18,880
01380-03855	ACCOUNTING SERVICES	\$0	\$0	\$4,929	\$12,000
01380-03890	SALE OF FIXED ASSETS	\$10,375	\$4,000	\$1,500	\$3,000
	TOTAL MISCELLANEOUS REVENUES	\$94,454	\$23,780	\$80,909	\$33,880
	TOTAL REVENUES	\$17,046,890	\$16,073,583	\$16,376,349	\$16,307,015
<u>OTHER FINANCING SOURCES</u>					
	RESERVED FROM PRIOR YEAR	\$9,307,160	\$10,513,323	\$11,281,161	\$12,282,705
	TOTAL OTHER FINANCING SOURCES	\$9,307,160	\$10,513,323	\$11,281,161	\$12,282,705
	TOTAL REVENUES & OTHER FINANCING SOURCES	\$26,354,050	\$26,586,906	\$27,657,510	\$28,589,720

ACCT CODE	ACCOUNT TITLE	ACTUAL 2017	BUDGET 2018	PROJECTED 2018	BUDGET 2019
EXPENDITURES					
GENERAL GOVERNMENT					
ADMINISTRATION					
<u>SALARIES & WAGES</u>					
01400-10105	ELECTED OFFICIALS	\$17,719	\$17,719	\$20,066	\$17,719
01400-10110	MANAGER	\$133,466	\$138,896	\$138,897	\$148,808
01400-10115	OVERTIME	\$33	\$2,188	\$34	\$2,188
01400-10125	SECRETARIAL/CLERICAL	\$163,995	\$169,149	\$174,483	\$181,368
01400-10135	FINANCE PERSONNEL	\$255,495	\$265,244	\$265,246	\$310,138
01400-10170	HEALTHCARE WAIVER	\$0	\$0	\$0	\$0
	TOTAL SALARIES & WAGES	\$570,708	\$593,196	\$598,726	\$660,221
<u>EMPLOYEE BENEFITS</u>					
01400-11156	EMPLOYEE INSURANCE	\$242,145	\$295,704	\$213,292	\$300,673
01400-11160	PENSION MIN MUNICIPAL OBLIG	\$173,367	\$170,550	\$170,550	\$170,926
01400-11161	FICA & MEDICARE TAX	\$42,585	\$44,490	\$45,698	\$49,586
01400-11164	WORKERS' COMPENSATION	\$8,052	\$1,163	\$1,061	\$1,039
01400-11167	TUITION REIMBURSEMENT	\$9,571	\$12,200	\$12,200	\$14,500
01400-11170	PENSION ACTUARY EXPENSE	\$7,100	\$5,000	\$5,000	\$7,100
	TOTAL EMPLOYEE BENEFITS	\$482,820	\$529,107	\$447,801	\$543,824
<u>OTHER EXPENSES</u>					
01400-13250	CONFERENCES & TRAINING	\$33,487	\$42,405	\$33,168	\$55,151
01400-13251	MILEAGE	\$0	\$50	\$50	\$50
01400-15260	DUES	\$17,169	\$18,320	\$18,592	\$19,900
01400-16265	SUBSCRIPTIONS	\$3,276	\$2,550	\$1,979	\$2,550
01400-17350	BONDING INSURANCE	\$5,683	\$5,684	\$5,684	\$5,684

GENERAL FUND
2019 FINAL BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL	BUDGET	PROJECTED	BUDGET
		2017	2018	2018	2019
01400-19163	MISC EMPLOYEE BENEFITS	\$19,116	\$21,373	\$20,975	\$21,571
01400-21200	OFFICE SUPPLIES	\$7,125	\$11,000	\$12,094	\$12,000
01400-30240	GENERAL OPERATING EXPENSE	\$8,397	\$13,700	\$13,014	\$14,107
01400-30275	SMALL ITEMS OF EQUIPMENT	\$1,618	\$3,000	\$3,000	\$3,000
01400-31290	PROFESSIONAL SERVICES	(\$1,812)	\$50,000	\$600	\$30,000
01400-32320	COMMUNICATION	\$27,307	\$27,038	\$28,541	\$27,885
01400-33165	UNEMPLOYMENT COMPENSATION	\$1,615	\$0	\$8,500	\$0
01400-34340	ADVERTISING & PRINTING	\$28,154	\$33,070	\$34,274	\$34,500
01400-35230	ELECTRICITY/GAS	\$47,594	\$50,398	\$53,186	\$53,930
01400-36370	SERVICE CONTRACT - I.T. EQUIPMNT	\$33,592	\$33,645	\$33,911	\$34,314
01400-36450	CONTRACTED SERVICE COMPUTER	\$29,941	\$34,000	\$35,862	\$34,000
01400-36470	ANIMAL CONTROL SPCA	\$10,599	\$9,950	\$8,662	\$10,639
01400-37325	POSTAGE	\$11,673	\$15,930	\$26,557	\$18,810
01400-42375	VEHICLE MAINTENANCE	\$2,333	\$2,500	\$1,964	\$2,500
01400-51374	EQUIPMENT REPAIRS & MAINT	\$12,538	\$13,186	\$13,317	\$13,325
01400-62231	VEHICLE FUEL	\$1,664	\$3,000	\$2,291	\$3,000
01400-80159	MISCELLANEOUS CONTRIBUTIONS	\$6,000	\$8,200	\$8,200	\$27,200
01400-90750	MINOR CAPITAL EQUIPMENT	\$4,291	\$4,500	\$6,968	\$4,500
01400-90760	MAJOR CAPITAL EQUIPMENT	\$42,961	\$304,000	\$100,000	\$0
	TOTAL OTHER EXPENSES	\$354,321	\$707,499	\$471,389	\$428,616
	TOTAL ADMINISTRATION	\$1,407,849	\$1,829,802	\$1,517,916	\$1,632,661
	<u>AUDITING & TAX COLLECTION</u>				
01402-10110	AUDITOR COMPENSATION	\$0	\$90	\$0	\$90
01402-31310	AUDITING SERVICES	\$35,085	\$36,665	\$34,053	\$35,585
01403-10110	TAX COLLECTOR COMPENSATION	\$28,000	\$28,000	\$28,000	\$28,000

GENERAL FUND
2019 FINAL BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL	BUDGET	PROJECTED	BUDGET
		2017	2018	2018	2019
01403-11161	FICA & MEDICARE TAX	\$2,142	\$2,149	\$2,140	\$2,149
01403-17350	BONDING INSURANCE	\$0	\$5,100	\$5,100	\$0
01403-21200	OFFICE SUPPLIES	\$1,505	\$2,400	\$1,271	\$3,325
01403-31460	EIT COMMISSION	\$134,457	\$125,692	\$139,498	\$131,917
01403-37325	POSTAGE	\$3,045	\$3,645	\$3,509	\$3,645
	TOTAL AUDITING & TAX COLL	\$204,234	\$203,741	\$213,571	\$204,711
	<u>LEGAL & ENGINEERING</u>				
01404-31290	LEGAL SERVICES	\$385,995	\$235,000	\$341,087	\$175,000
01405-10110	ENGINEER	\$125,000	\$129,025	\$129,352	\$133,248
01405-11161	FICA & MEDICARE TAX	\$9,477	\$9,815	\$9,897	\$10,140
01405-13250	CONFERENCES & TRAINING	\$4,128	\$7,100	\$5,000	\$7,100
01405-15260	DUES	\$1,945	\$2,825	\$2,500	\$2,825
01405-16265	SUBSCRIPTIONS	\$136	\$750	\$500	\$750
01405-18280	UNIFORMS & BOOTS	\$496	\$400	\$400	\$400
01405-30240	GENERAL OPERATING EXPENSE	\$626	\$5,250	\$4,000	\$5,250
01405-30275	SMALL TOOLS	\$412	\$750	\$500	\$750
01405-36370	SERVICE CONTRACT - I.T. EQUIPMNT	\$23,245	\$24,500	\$24,500	\$26,500
01405-90750	MINOR CAPITAL EQUIPMENT	\$7,538	\$5,000	\$3,000	\$8,000
01405-90760	MAJOR CAPITAL EQUIPMENT	\$0	\$0	\$0	\$0
	TOTAL LEGAL & ENGINEERING	\$558,998	\$420,415	\$520,736	\$369,963
	<u>BUILDINGS</u>				
01409-10120	WAGES	\$0	\$0	\$0	\$0
01409-10170	HEALTHCARE WAIVER	\$0	\$0	\$0	\$0
01409-11161	FICA & MEDICARE TAX	\$0	\$0	\$0	\$0
01409-13250	CONFERENCES & TRAINING	\$10	\$3,000	\$0	\$3,000

GENERAL FUND
2019 FINAL BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL	BUDGET	PROJECTED	BUDGET
		2017	2018	2018	2019
01409-15260	DUES	\$2,659	\$2,800	\$2,792	\$2,850
01409-18280	UNIFORMS & BOOTS	\$738	\$825	\$750	\$825
01409-21200	BUILDING SUPPLIES	\$10,750	\$18,800	\$11,000	\$17,000
01409-31141	CLEANING SERVICES	\$31,015	\$32,300	\$30,922	\$32,184
01409-33166	INSURANCE	\$61,736	\$66,924	\$69,095	\$73,241
01409-38374	REPAIRS & MAINTENANCE	\$190,957	\$287,000	\$280,000	\$279,900
	TOTAL BUILDINGS	\$297,865	\$411,649	\$394,559	\$409,000
	TOTAL GENERAL GOVERNMENT	\$2,468,946	\$2,865,607	\$2,646,782	\$2,616,335
	PUBLIC SAFETY				
	<u>POLICE</u>				
01410-10125	CLERICAL/DISPATCHERS WAGES	\$244,976	\$256,001	\$270,234	\$263,018
01410-10126	CLERICAL/DISPATCHERS OVERTIME	\$12,068	\$4,800	\$9,392	\$4,800
01410-10130	UNIFORMED SALARIES	\$3,187,899	\$3,299,052	\$3,384,261	\$3,631,220
01410-10135	UNIFORMED OVERTIME	\$283,063	\$195,000	\$255,296	\$195,000
01410-10152	COURT OVERTIME	\$17,293	\$17,500	\$14,360	\$17,500
01410-10158	EXTRA DUTY	\$82,634	\$63,000	\$93,423	\$63,000
01410-10161	UPS DETAIL	\$24,481	\$22,000	\$24,325	\$22,000
01410-10170	HEALTHCARE WAIVER	\$16,154	\$15,000	\$19,999	\$25,000
01410-11156	EMPLOYEE INSURANCE	\$878,679	\$975,024	\$850,610	\$1,004,950
01410-11160	PENSION MIN MUNICIPAL OBLIG	\$283,331	\$307,836	\$307,836	\$303,565
01410-11161	FICA & MEDICARE TAX	\$72,335	\$72,629	\$76,982	\$78,819
01410-11164	WORKERS' COMPENSATION	\$134,971	\$157,509	\$150,043	\$149,910
01410-11167	TUITION REIMBURSEMENT	\$19,240	\$32,000	\$32,000	\$48,000
01410-11170	PENSION ACTUARY EXPENSE	\$6,900	\$4,000	\$4,000	\$6,900
01410-13250	CONFERENCES & TRAINING	\$40,865	\$42,525	\$42,525	\$44,525

GENERAL FUND
2019 FINAL BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL	BUDGET	PROJECTED	BUDGET
		2017	2018	2018	2019
01410-15260	DUES	\$1,955	\$2,200	\$3,153	\$3,823
01410-16265	SUBSCRIPTIONS	\$3,175	\$3,862	\$3,121	\$4,142
01410-18280	UNIFORMS & MAINTENANCE	\$38,940	\$42,440	\$40,500	\$45,840
01410-19163	MISC EMPLOYEE BENEFITS	\$10,304	\$11,800	\$11,000	\$11,800
01410-21200	OFFICE SUPPLIES	\$7,375	\$7,500	\$7,500	\$7,500
01410-30190	RECRUITING	\$0	\$1,000	\$150	\$1,000
01410-30240	GENERAL OPERATING EXPENSE	\$33,411	\$36,290	\$31,290	\$36,522
01410-30275	SMALL TOOLS	\$24,147	\$29,482	\$29,000	\$31,903
01410-30280	EMERGENCY RESPONSE TEAM EQPT	\$18,405	\$18,000	\$18,000	\$15,975
01410-30373	AMMUNITION & RANGE	\$14,720	\$14,500	\$14,500	\$15,600
01410-31141	CLEANING SERVICES	\$21,368	\$22,117	\$21,369	\$22,013
01410-31290	PROFESSIONAL SERVICES	\$0	\$0	\$600	\$600
01410-32320	COMMUNICATION	\$40,694	\$42,364	\$43,647	\$42,631
01410-32327	RADIO MAINTENANCE	\$4,355	\$6,300	\$6,300	\$6,300
01410-33166	INSURANCE	\$101,887	\$98,774	\$97,445	\$104,854
01410-34340	ADVERTISING & PRINTING	\$1,720	\$4,800	\$4,800	\$4,800
01410-35230	UTILITIES	\$46,889	\$50,470	\$53,014	\$53,752
01410-36370	SERVICE CONTRACT - I.T. EQUIPMNT	\$40,968	\$48,612	\$45,612	\$57,349
01410-36450	CONTRACTED SERVICE COMPUTER	\$29,377	\$33,000	\$25,493	\$33,000
01410-39480	COMMUNITY RELATIONS	\$9,335	\$11,900	\$11,900	\$14,600
01410-42375	VEHICLE MAINTENANCE	\$25,682	\$52,200	\$44,200	\$47,200
01410-43338	VEHICLE TIRES	\$7,487	\$7,700	\$7,700	\$7,700
01410-50339	CHANGEOVER EQUIPMENT	\$34,297	\$22,500	\$18,500	\$34,000
01410-51374	OFFICE EQUIPMENT REPAIRS	\$10,489	\$10,163	\$10,163	\$9,970
01410-62231	VEHICLE FUEL	\$50,745	\$62,400	\$59,509	\$62,400

GENERAL FUND
2019 FINAL BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL	BUDGET	PROJECTED	BUDGET
		2017	2018	2018	2019
01410-90750	MINOR CAPITAL EQUIPMENT	\$11,589	\$19,869	\$19,869	\$13,400
01410-90760	MAJOR CAPITAL EQUIPMENT	\$226,757	\$155,650	\$143,284	\$0
	TOTAL POLICE	\$6,120,960	\$6,279,769	\$6,306,905	\$6,546,881
	<u>FIRE PROTECTION</u>				
01411-10110	FIRE MARSHAL COMPENSATION	\$71,146	\$74,012	\$73,696	\$76,167
01411-11161	FICA & MEDICARE TAX	\$5,424	\$5,662	\$5,618	\$5,827
01411-13250	CONFERENCES & TRAINING	\$1,577	\$3,500	\$2,500	\$5,000
01411-15260	DUES	\$325	\$795	\$400	\$795
01411-16265	SUBSCRIPTIONS	\$1,345	\$1,400	\$1,346	\$1,400
01411-18280	UNIFORMS & BOOTS	\$464	\$800	\$578	\$800
01411-30275	SMALL TOOLS	\$278	\$300	\$250	\$300
01411-36140	FIRE MARSHALL OPERATING	\$3,500	\$4,300	\$1,500	\$0
01411-61365	FIRE HYDRANTS	\$145,663	\$146,799	\$144,678	\$145,512
01411-80158	CONTRIBUTION FIRE PENSION	\$194,295	\$194,295	\$179,416	\$179,416
01411-80520	VOLUNTEER FIRE CO CONTRIBUTION	\$366,000	\$366,500	\$366,000	\$471,500
	TOTAL FIRE PROTECTION	\$790,017	\$798,363	\$775,982	\$886,717
	<u>CODE ENFORCEMENT</u>				
01413-10110	SALARIES	\$141,239	\$146,133	\$147,161	\$154,766
01413-10115	OVERTIME	\$4,206	\$4,063	\$6,019	\$4,063
01413-10120	WAGES	\$49,759	\$52,089	\$52,087	\$53,853
01413-10170	HEALTHCARE WAIVER	\$5,000	\$5,000	\$1,154	\$0
01413-11156	EMPLOYEE INSURANCE	\$53,675	\$58,131	\$54,373	\$95,010
01413-11161	FICA & MEDICARE TAX	\$15,279	\$15,762	\$15,788	\$16,175
01413-11164	WORKERS' COMPENSATION	\$1,147	\$630	\$575	\$563
01413-13250	CONFERENCES & TRAINING	\$4,880	\$6,250	\$6,250	\$8,250

ACCT CODE	ACCOUNT TITLE	ACTUAL	BUDGET	PROJECTED	BUDGET
		2017	2018	2018	2019
01413-13260	DUES	\$235	\$300	\$250	\$300
01413-18280	UNIFORMS & BOOTS	\$508	\$1,500	\$1,055	\$1,500
01413-30220	CODE BOOKS & MAPS	\$8,285	\$8,000	\$8,000	\$8,000
01413-30275	SMALL TOOLS	\$106	\$400	\$300	\$400
01413-31290	LEGAL SERVICES	\$0	\$2,000	\$0	\$2,000
01413-42375	VEHICLE MAINTENANCE	\$851	\$1,200	\$1,200	\$1,500
01413-62231	VEHICLE FUEL	\$1,601	\$2,000	\$1,572	\$2,000
01413-90750	MINOR CAPITAL EQUIPMENT	\$0	\$0	\$0	\$0
	TOTAL CODE ENFORCEMENT	\$286,771	\$303,458	\$295,784	\$348,380
	<u>PLANNING & ZONING</u>				
01414-10110	ZHB/PLANNING COMMISSION	\$1,160	\$4,440	\$1,120	\$4,440
01414-11161	FICA & MEDICARE TAX	\$89	\$340	\$88	\$340
01414-31290	ZHB PROFESSIONAL & LEGAL SVCS	\$63,851	\$25,000	\$14,453	\$25,000
	TOTAL PLANNING & ZONING	\$65,100	\$29,780	\$15,661	\$29,780
	TOTAL PUBLIC SAFETY	\$7,262,848	\$7,411,370	\$7,394,332	\$7,811,758
	<u>HIGHWAYS, STREETS, ROADS & STORMWATER</u>				
01431-10110	PUBLIC WORKS SALARIES	\$27,690	\$28,678	\$28,677	\$29,614
01431-10120	WAGES	\$25,742	\$26,578	\$27,018	\$27,470
01431-11156	EMPLOYEE INSURANCE	\$361,701	\$396,549	\$363,107	\$401,027
01431-11160	PENSION MIN MUNICIPAL OBLIG	\$114,604	\$119,990	\$119,990	\$120,255
01431-11161	FICA & MEDICARE TAX	\$4,065	\$4,227	\$4,240	\$4,367
01431-11164	WORKERS' COMPENSATION	\$35,541	\$43,154	\$39,356	\$38,542
01431-13250	CONFERENCES & TRAINING	\$3,705	\$9,200	\$9,200	\$9,200
01431-13251	MILEAGE	\$0	\$225	\$225	\$225
01431-18280	UNIFORMS & BOOTS	\$10,006	\$12,850	\$12,850	\$15,210

GENERAL FUND
2019 FINAL BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL	BUDGET	PROJECTED	BUDGET
		2017	2018	2018	2019
01431-30240	GENERAL OPERATING EXPENSE	\$1,208	\$2,500	\$2,500	\$2,500
01431-30275	SMALL TOOLS	\$14,323	\$14,975	\$14,975	\$14,975
01431-31141	CLEANING SERVICES	\$8,676	\$8,981	\$8,688	\$8,949
01431-33166	INSURANCE	\$52,599	\$55,275	\$56,076	\$59,441
01431-35230	ELECTRICITY/GAS	\$42,068	\$46,282	\$55,878	\$56,352
01431-42375	VEHICLE MAINTENANCE	\$81,525	\$90,000	\$90,000	\$90,000
01431-62231	VEHICLE FUEL	\$39,728	\$42,000	\$45,248	\$45,000
01431-90750	MINOR CAPITAL EQUIPMENT	\$37,170	\$42,000	\$42,000	\$41,400
01431-90760	MAJOR CAPITAL EQUIPMENT	\$284,921	\$380,000	\$310,000	\$0
01432-10120	SNOW WAGES	\$47,282	\$60,000	\$62,930	\$60,000
01432-30270	SNOW MATERIALS	\$167,670	\$150,000	\$228,000	\$170,000
	STATE FUNDS	\$0	\$0	\$0	\$0
01433-10120	SIGNS WAGES	\$66,668	\$68,314	\$60,765	\$56,319
01433-11161	SIGNS FICA & MEDICARE TAX	\$5,100	\$5,226	\$4,394	\$3,412
01433-30270	SIGNS MATERIALS	\$14,263	\$62,500	\$40,000	\$32,500
01433-30372	TRAFFIC SIGNAL MAINTENANCE	\$36,683	\$40,700	\$32,000	\$40,000
01433-35362	TRAFFIC LIGHTS-ELECTRIC	\$5,123	\$5,232	\$5,212	\$5,300
01434-35360	STREET LIGHTING	\$32,664	\$35,000	\$33,011	\$35,000
01438-10110	ROAD MAINTENANCE SALARIES	\$90,891	\$95,393	\$95,393	\$98,318
01438-10115	ROAD MAINTENANCE OVERTIME	\$20,424	\$6,000	\$20,805	\$6,000
01438-10120	ROAD MAINTENANCE WAGES	\$563,820	\$583,838	\$604,631	\$606,980
01438-10129	ROAD MAINTENANCE PAGER PAY	\$7,280	\$7,280	\$7,280	\$7,280
01438-10150	ROAD MAINTENANCE SUMMER WAGE:	\$0	\$16,000	\$0	\$5,600
01438-10170	HEALTHCARE WAIVER	\$5,000	\$5,000	\$5,000	\$5,000
01438-11161	ROAD MAINT FICA & MEDICARE TAX	\$59,677	\$62,836	\$63,481	\$64,277

GENERAL FUND
2019 FINAL BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL	BUDGET	PROJECTED	BUDGET
		2017	2018	2018	2019
01438-30270	ROAD MAINTENANCE MATERIALS	\$171,269	\$200,000	\$200,000	\$200,000
01438-32320	COMMUNICATION	\$20,936	\$21,441	\$21,299	\$21,213
01439-10120	ROAD CONSTRUCTION WAGES	\$46,726	\$47,565	\$50,182	\$49,420
01439-30270	ROAD CONSTRUCTION MATERIALS	\$350,336	\$300,000	\$145,591	\$160,000
	STATE FUNDS	\$725,000	\$750,000	\$750,000	\$725,000
01446-13250	STORM WATER CONFERENCES	\$1,805	\$2,000	\$1,500	\$2,000
01446-30270	STORM WATER - MATERIALS	\$4,722	\$50,000	\$5,000	\$50,000
01446-31290	STORM WATER-PROF SERVICES	\$93,830	\$75,000	\$75,000	\$100,000
01446-90760	MAJOR CAPITAL EQUIPMENT	\$0	\$0	\$0	\$0
	TOTAL HWYS, STREETS, RDS, & STRMWTR	\$2,957,441	\$3,222,789	\$2,991,502	\$2,743,146
	TOTAL STATE FUNDS	\$725,000	\$750,000	\$750,000	\$725,000
	<u>RECREATION</u>				
01451-10110	SALARIES	\$146,287	\$152,879	\$152,879	\$157,915
01451-10150	SUMMER RECREATION WAGES	\$53,855	\$60,623	\$59,997	\$60,623
01451-11156	EMPLOYEE INSURANCE	\$30,548	\$32,953	\$30,384	\$33,543
01451-11160	PENSION MIN MUNICIPAL OBLIG	\$20,074	\$21,074	\$21,074	\$21,121
01451-11161	FICA & MEDICARE TAX	\$15,265	\$16,333	\$16,240	\$16,718
01451-13250	CONFERENCES & TRAINING	\$2,013	\$2,870	\$2,240	\$5,220
01451-15260	DUES	\$625	\$725	\$725	\$725
01451-30240	OPERATING EXPENSES	\$5,249	\$1,300	\$4,800	\$5,190
01451-33166	INSURANCE	\$1,663	\$1,700	\$1,663	\$1,763
01454-80101	HISTORICAL COMMISSION	\$0	\$5,000	\$1,000	\$5,000
01451-82900	SUMMER RECREATION PROGRAM	\$19,483	\$27,350	\$24,410	\$28,250
01451-82903	SUMMER TEEN PROGRAM	\$5,552	\$5,900	\$5,770	\$8,250
01451-82905	GENERAL RECREATION PROGRAM	\$59,824	\$28,307	\$25,805	\$31,807
	TOTAL RECREATION	\$360,438	\$357,014	\$346,987	\$376,125

GENERAL FUND
2019 FINAL BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL	BUDGET	PROJECTED	BUDGET
		2017	2018	2018	2019
<u>PARKS</u>					
01454-10110	SALARIES	\$121,713	\$126,301	\$126,302	\$130,233
01454-10115	OVERTIME	\$9,551	\$7,000	\$6,460	\$7,000
01454-10120	WAGES	\$468,128	\$458,079	\$460,605	\$473,857
01454-10150	SEASONAL HELP	\$15,438	\$16,400	\$10,860	\$16,800
01454-10170	HEALTHCARE WAIVER	\$0	\$5,000	\$0	\$5,000
01454-11156	EMPLOYEE INSURANCE	\$218,338	\$211,586	\$192,339	\$218,873
01454-11160	PENSION MIN MUNICIPAL OBLIG	\$88,184	\$87,401	\$87,401	\$87,594
01454-11161	FICA & MEDICARE TAX	\$47,035	\$46,854	\$46,365	\$48,416
01454-11164	WORKERS' COMPENSATION	\$37,551	\$37,840	\$34,510	\$33,796
01454-13250	CONFERENCES & TRAINING	\$1,956	\$650	\$600	\$650
01454-18280	UNIFORMS & BOOTS	\$6,713	\$7,425	\$7,400	\$8,625
01454-30240	GENERAL OPERATING EXPENSE	\$145,637	\$151,050	\$146,000	\$108,000
01454-30270	PARKS MATERIALS	(\$10,694)	(\$1,000)	(\$9,000)	\$2,900
01454-30275	SMALL TOOLS & EQUIPMENT	\$3,842	\$4,525	\$4,500	\$4,750
01454-30290	WEED CONTROL	\$290	\$500	\$330	\$500
01454-31141	CLEANING SERVICES	\$4,307	\$4,458	\$4,308	\$4,437
01454-32320	COMMUNICATION	\$5,919	\$5,255	\$11,571	\$13,194
01454-35230	ELECTRICITY/GAS	\$42,663	\$45,591	\$46,640	\$49,201
01454-38374	REPAIRS & MAINTENANCE	\$49,509	\$44,100	\$40,000	\$60,082
01454-42375	VEHICLE MAINTENANCE	\$2,813	\$9,700	\$7,000	\$10,700
01454-42376	EQUIPMENT REPAIRS & MAINT	\$7,542	\$8,800	\$8,000	\$10,500
01454-62231	VEHICLE FUEL	\$12,772	\$18,000	\$15,781	\$18,000
01454-90750	MINOR CAPITAL EQUIPMENT	\$0	\$3,450	\$4,430	\$4,000
01454-90760	MAJOR CAPITAL EQUIPMENT	\$10,000	\$0	\$4,208	\$0
	TOTAL PARKS	\$1,289,207	\$1,298,965	\$1,256,610	\$1,317,108

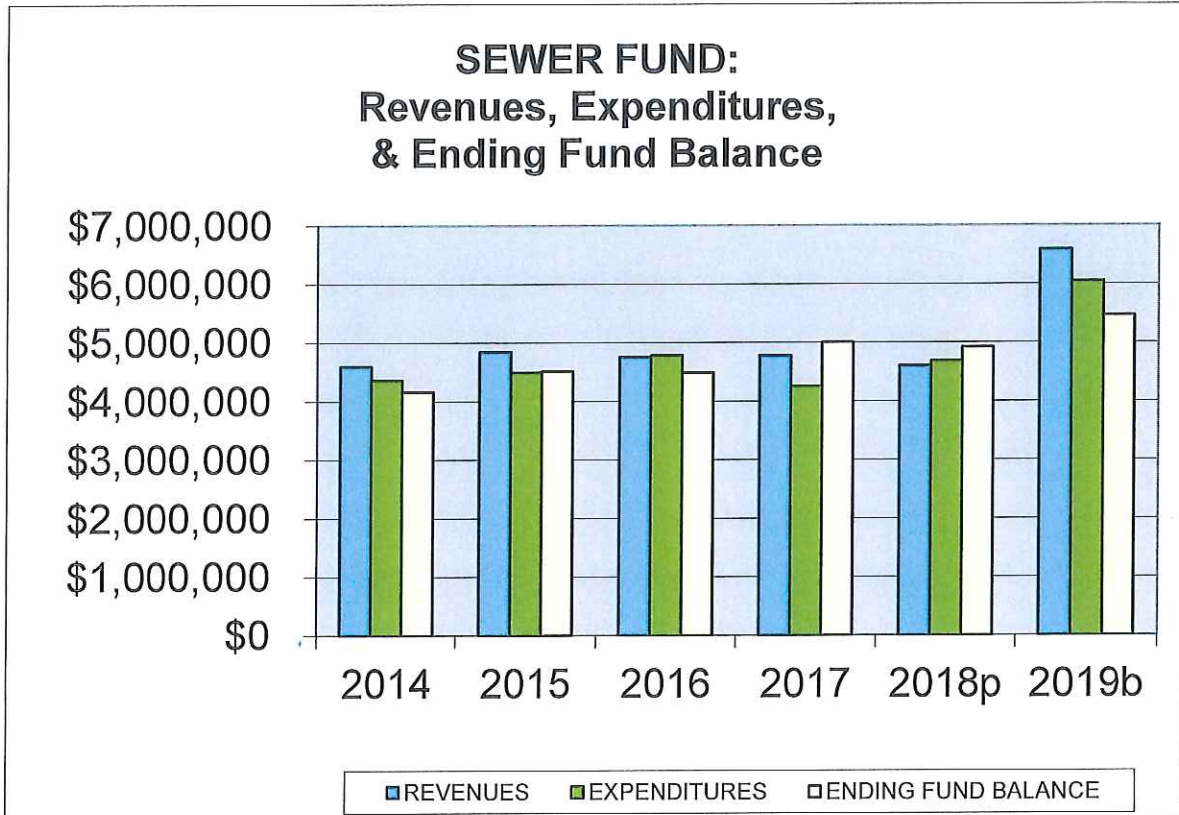
GENERAL FUND
2019 FINAL BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL 2017	BUDGET 2018	PROJECTED 2018	BUDGET 2019
<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	\$147,574	\$152,002	\$152,002	\$156,562
01492-97300	TRANSFER TO CAPITAL RESERVE	\$566,435	\$566,590	\$566,590	\$1,217,386
	TOTAL OPERATING TRANSFERS	\$714,009	\$718,592	\$718,592	\$1,373,948
	<i>TOTAL EXPENDITURES</i>	\$15,072,889	\$15,894,337	\$15,374,805	\$16,258,420
<u>OTHER FINANCIAL USES</u>					
01492-97300	TRANSFER TO CAPITAL RESERVE	\$0	\$0	\$0	\$0
	RESERVED FOR NEXT YEAR	\$11,281,161	\$10,692,569	\$12,282,705	\$12,331,300
	TOTAL OTHER FINANCIAL USES	\$11,281,161	\$10,692,569	\$12,282,705	\$12,331,300
	<i>TOTAL EXPENDITURES & OTHER FINANCIAL USES</i>	\$26,354,050	\$26,586,906	\$27,657,510	\$28,589,720

SEWER FUND

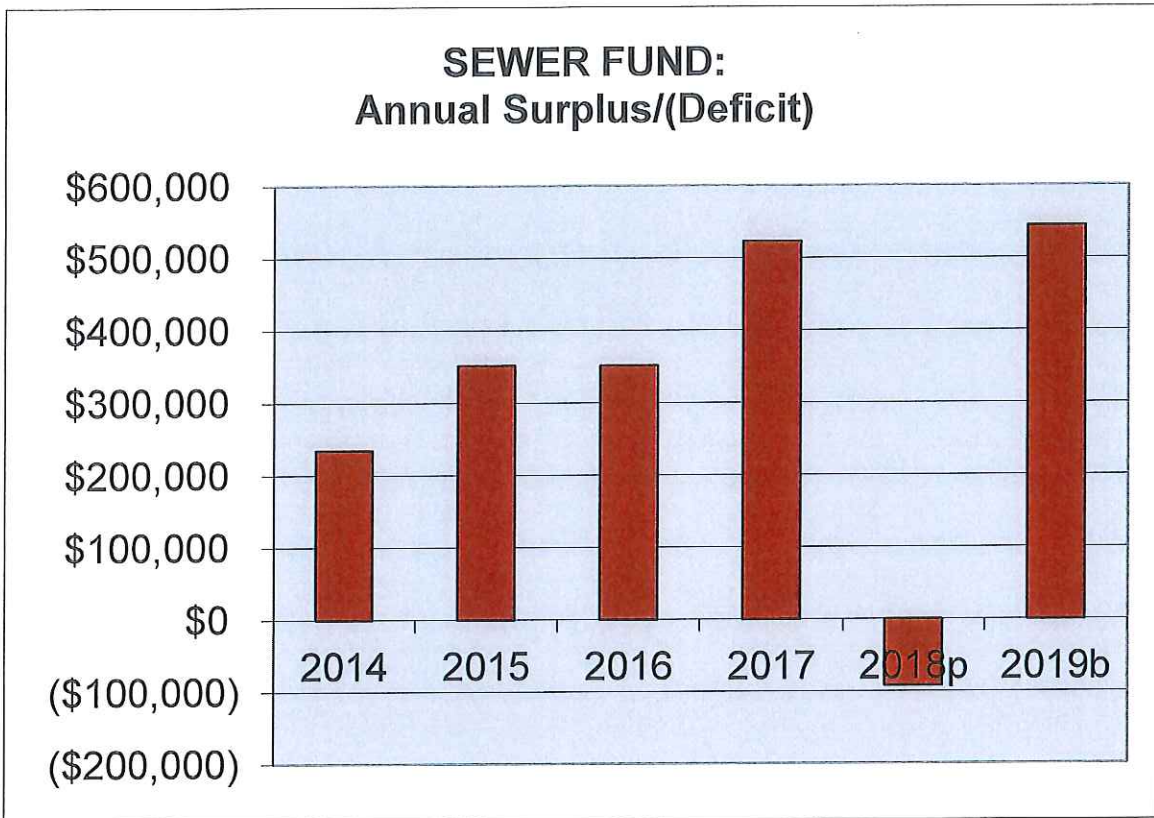


Committed to Excellence in Community Service



<u>YEAR</u>	<u>REVENUES</u>	<u>EXPENDITURES</u>	<u>ENDING FUND BALANCE</u>
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
2017	\$4,777,199	\$4,254,474	\$5,010,444
2018p	\$4,600,000	\$4,691,882	\$4,918,562
2019b	\$6,587,084	\$6,042,994	\$5,462,652

p=projected
b=budget



<u>YEAR</u>	<u>SURPLUS/ (DEFICIT)</u>
2014	\$234,234
2015	\$351,385
2016	\$351,385
2017	\$522,725
2018p	(\$91,882)
2019b	\$544,090

p=projected
b=budget

SEWER FUND
2019 FINAL BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL	BUDGET	PROJECTED	BUDGET
		2017	2018	2018	2019
REVENUES					
08340-03510	INTEREST EARNINGS	\$21,188	\$13,000	\$38,445	\$75,000
08355-03635	STATE AID EMPLOYEE PENSION	\$100,367	\$100,367	\$100,717	\$100,717
08361-03310	PRETREATMENT INCOME	\$12,690	\$18,500	\$2,665	\$2,665
08364-03740	CONNECTION FEES	\$2,000	\$4,000	\$8,000	\$4,000
08364-03750	SEWER RENTS	\$4,569,914	\$4,499,418	\$4,385,262	\$6,324,170
08364-03755	PENALTY ON SEWER RENTS	\$48,066	\$42,000	\$41,400	\$42,000
08380-03800	MISCELLANEOUS REVENUE	\$7,974	\$9,000	\$8,511	\$8,532
08380-03855	ACCOUNTING SERVICES	\$15,000	\$15,000	\$15,000	\$30,000
	TOTAL REVENUES	\$4,777,199	\$4,701,285	\$4,600,000	\$6,587,084
<u>OTHER FINANCING SOURCES</u>					
	RESERVED FROM PRIOR YEAR	\$4,487,719	\$4,769,634	\$5,010,444	\$4,918,562
	TOTAL OTHER FINANCING SOURCES	\$4,487,719	\$4,769,634	\$5,010,444	\$4,918,562
	TOTAL REVENUES & OTHER FINANCING SOURCES	\$9,264,918	\$9,470,919	\$9,610,444	\$11,505,646

ACCT CODE	ACCOUNT TITLE	ACTUAL 2017	BUDGET 2018	PROJECTED 2018	BUDGET 2019
EXPENDITURES					
<u>ADMINISTRATION</u>					
08400-10105	ELECTED OFFICIALS	\$8,406	\$8,426	\$6,442	\$8,426
08400-10110	MANAGER	\$118,426	\$121,275	\$121,274	\$128,819
08400-10125	CLERICAL WAGES	\$50,399	\$53,071	\$53,300	\$54,798
08400-10135	FINANCE PERSONNEL	\$237,787	\$244,653	\$244,655	\$270,788
08400-11156	EMPLOYEE INSURANCE	\$178,084	\$194,020	\$174,782	\$207,814
08400-11160	PENSION MIN MUNICIPAL OBLIG	\$35,163	\$43,864	\$43,864	\$61,154
08400-11161	FICA & MEDICARE TAX	\$30,668	\$32,029	\$32,391	\$34,745
08400-11164	WORKERS' COMPENSATION	\$1,153	\$1,734	\$1,581	\$1,548
08400-11170	PENSION ACTUARY EXPENSE	\$6,300	\$4,500	\$4,500	\$6,300
08400-17350	BONDING INSURANCE	\$4,942	\$4,546	\$4,546	\$4,546
08400-19163	MISC EMPLOYEE BENEFITS	\$5,004	\$4,825	\$3,825	\$4,826
08400-30240	GENERAL OPERATING EXPENSE	\$1,178	\$1,900	\$1,100	\$1,900
08400-31141	CLEANING SERVICES	\$8,913	\$10,000	\$8,913	\$9,183
08400-31290	LEGAL SERVICES	\$10,260	\$27,000	\$15,236	\$0
08400-31310	AUDITING SERVICES	\$28,330	\$29,605	\$32,224	\$33,674
08400-31313	CONSULTING ENGINEER	\$24,727	\$20,000	\$20,000	\$20,000
08400-34340	ADVERTISING & PRINTING	\$2,308	\$2,365	\$1,575	\$2,365
08400-36370	SERVICE CONTRACT - I.T. EQUIPMNT	\$14,854	\$14,873	\$14,951	\$15,069
08400-36450	CONTRACTED SERVICE COMPUTER	\$5,440	\$7,000	\$5,334	\$7,000
08400-37325	POSTAGE	\$8,928	\$9,230	\$9,285	\$9,685
08400-51374	EQUIPMENT REPAIRS & MAINT	\$10,756	\$11,535	\$11,714	\$11,601
08400-80498	SENIOR CITIZEN REBATE PROGRAM	\$0	\$0	\$0	\$51,376
08400-81383	RENT TO AUTHORITY	\$224,955	\$639,098	\$639,098	\$1,244,775

SEWER FUND
2019 FINAL BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL	BUDGET	PROJECTED	BUDGET
		2017	2018	2018	2019
08400-81530	AUTHORITY ADMIN EXPENSE	\$48,380	\$40,820	\$45,820	\$42,000
08400-90750	MINOR CAPITAL EQUIPMENT	\$748	\$0	\$0	\$0
08400-90760	MAJOR CAPITAL EQUIPMENT	\$0	\$0	\$0	\$0
	TOTAL ADMINISTRATION	\$1,066,109	\$1,526,369	\$1,496,410	\$2,232,392
	<u>TREATMENT PLANT</u>				
08428-10110	MANAGER	\$99,780	\$101,551	\$101,552	\$104,858
08428-10115	OVERTIME	\$11,062	\$13,000	\$15,384	\$13,000
08428-10120	OPERATOR WAGES	\$487,048	\$503,341	\$480,609	\$548,085
08428-10142	LABORATORY TECHNICIAN	\$85,017	\$89,441	\$88,371	\$119,935
08428-10150	SUMMER HELP	\$0	\$0	\$0	\$0
08428-10170	HEALTHCARE WAIVER	\$10,000	\$10,000	\$8,845	\$15,000
08428-11156	EMPLOYEE INSURANCE	\$229,996	\$241,776	\$206,651	\$282,181
08428-11160	PENSION MIN MUNICIPAL OBLIG	\$88,028	\$73,111	\$73,111	\$101,928
08428-11161	FICA & MEDICARE TAX	\$52,472	\$54,685	\$53,266	\$61,076
08428-11164	WORKERS' COMPENSATION	\$36,454	\$44,462	\$40,550	\$39,711
08428-11167	TUITION REIMBURSEMENT	\$0	\$0	\$0	\$0
08428-13250	CONFERENCES & TRAINING	\$6,682	\$15,000	\$10,000	\$15,000
08428-13260	DUES	\$985	\$1,220	\$1,220	\$2,405
08428-18280	UNIFORMS/BOOTS	\$9,755	\$14,000	\$10,000	\$14,000
08428-19163	MISC EMPLOYEE BENEFITS	\$2,014	\$6,950	\$7,950	\$6,750
08428-21200	OFFICE SUPPLIES	\$985	\$4,000	\$3,500	\$4,000
08428-30210	CHEMICALS	\$103,200	\$140,000	\$130,000	\$160,000
08428-30240	OPERATING EXPENSES	\$1,990	\$1,750	\$1,750	\$1,250
08428-30245	LABORATORY EXPENSE	\$21,645	\$30,000	\$37,000	\$37,000
08428-30247	IWP TESTING	\$10,925	\$15,500	\$10,500	\$15,000

SEWER FUND
2019 FINAL BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL	BUDGET	PROJECTED	BUDGET
		2017	2018	2018	2019
08428-30275	SMALL EQUIPMENT	\$13,178	\$13,000	\$10,000	\$13,000
08428-30390	SLUDGE REMOVAL	\$242,836	\$250,000	\$325,000	\$290,000
08428-32320	COMMUNICATION	\$9,636	\$13,000	\$10,250	\$9,788
08428-33166	INSURANCE	\$201,532	\$210,673	\$213,161	\$225,950
08428-35230	ELECTRICITY/GAS	\$196,431	\$230,000	\$220,000	\$230,000
08428-35233	HEATING FUEL	\$55,986	\$65,000	\$80,000	\$60,000
08428-42375	VEHICLE MAINTENANCE	\$10,206	\$7,500	\$5,500	\$7,500
08428-51374	OFFICE EQUIP REPAIRS & MAINT	\$0	\$3,000	\$500	\$2,500
08428-60374	PLANT MAINTENANCE	\$177,899	\$230,000	\$140,000	\$230,000
08428-62231	VEHICLE FUEL	\$5,861	\$7,500	\$7,000	\$7,500
08428-90750	MINOR CAPITAL EQUIPMENT	\$8,879	\$9,995	\$8,965	\$0
08428-90760	MAJOR CAPITAL EQUIPMENT	\$33,739	\$12,500	\$8,289	\$0
	TOTAL TREATMENT PLANT	\$2,214,221	\$2,411,955	\$2,308,924	\$2,617,417
	<u>COLLECTIONS</u>				
08429-10115	OVERTIME	\$13,672	\$17,000	\$19,199	\$17,000
08429-10120	COLLECTIONS WAGES	\$250,257	\$257,989	\$259,588	\$266,388
08429-11156	EMPLOYEE INSURANCE	\$125,132	\$136,901	\$123,974	\$139,080
08429-11160	PENSION MIN MUNICIPAL OBLIG	\$19,572	\$27,080	\$27,080	\$37,753
08429-11161	FICA & MEDICARE TAX	\$20,137	\$21,228	\$21,298	\$21,870
08429-11164	WORKERS' COMPENSATION	\$9,394	\$12,391	\$11,301	\$11,067
08429-32320	COMMUNICATION	\$8,656	\$11,000	\$9,212	\$9,192
08429-35230	ELECTRICITY/GAS	\$96,507	\$140,000	\$120,000	\$140,000
08429-35366	WATER	\$1,348	\$2,000	\$1,500	\$2,000
08429-35367	INFILTRATION	\$26,727	\$43,000	\$35,000	\$40,000
08429-35368	CONVEYANCE	\$6,307	\$15,000	\$5,525	\$17,500

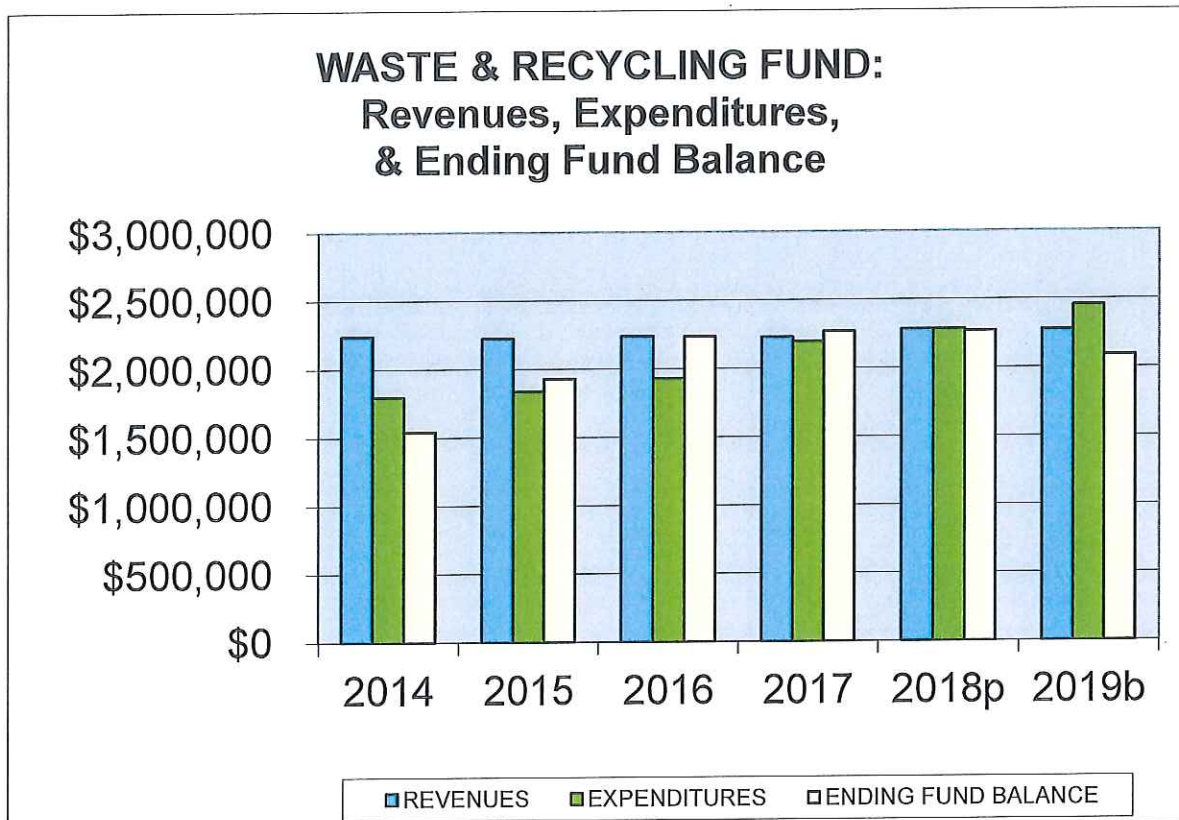
SEWER FUND
2019 FINAL BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL	BUDGET	PROJECTED	BUDGET
		2017	2018	2018	2019
08429-38374	PUMPING STATION MAINTENANCE	\$47,195	\$100,000	\$85,000	\$100,000
08429-42375	VEHICLE MAINTENANCE	\$6,466	\$8,000	\$7,000	\$8,000
08429-60380	WESTTOWN WAY PUMPING STATION	\$57,876	\$100,000	\$77,500	\$100,000
08429-62231	VEHICLE FUEL	\$5,282	\$10,000	\$8,500	\$10,000
08429-90750	MINOR CAPITAL EQUIPMENT	\$7,997	\$14,450	\$14,077	\$13,020
08429-90760	MAJOR CAPITAL EQUIPMENT	\$219,479	\$10,000	\$7,090	\$205,000
	TOTAL COLLECTIONS	\$922,004	\$926,039	\$832,844	\$1,137,870
	<u>OPERATING TRANSFERS</u>				
08492-97157	TRANSFER TO RETIREE HEALTH	\$52,140	\$53,704	\$53,704	\$55,315
	TOTAL OPERATING TRANSFERS	\$52,140	\$53,704	\$53,704	\$55,315
	<i>TOTAL EXPENDITURES</i>	\$4,254,474	\$4,918,067	\$4,691,882	\$6,042,994
	<u>OTHER FINANCIAL USES</u>				
	RESERVED FOR NEXT YEAR	\$5,010,444	\$4,552,852	\$4,918,562	\$5,462,652
	TOTAL OTHER FINANCIAL USES	\$5,010,444	\$4,552,852	\$4,918,562	\$5,462,652
	<i>TOTAL EXPENDITURES & OTHER FINANCIAL USES</i>	\$9,264,918	\$9,470,919	\$9,610,444	\$11,505,646

WASTE & RECYCLING FUND

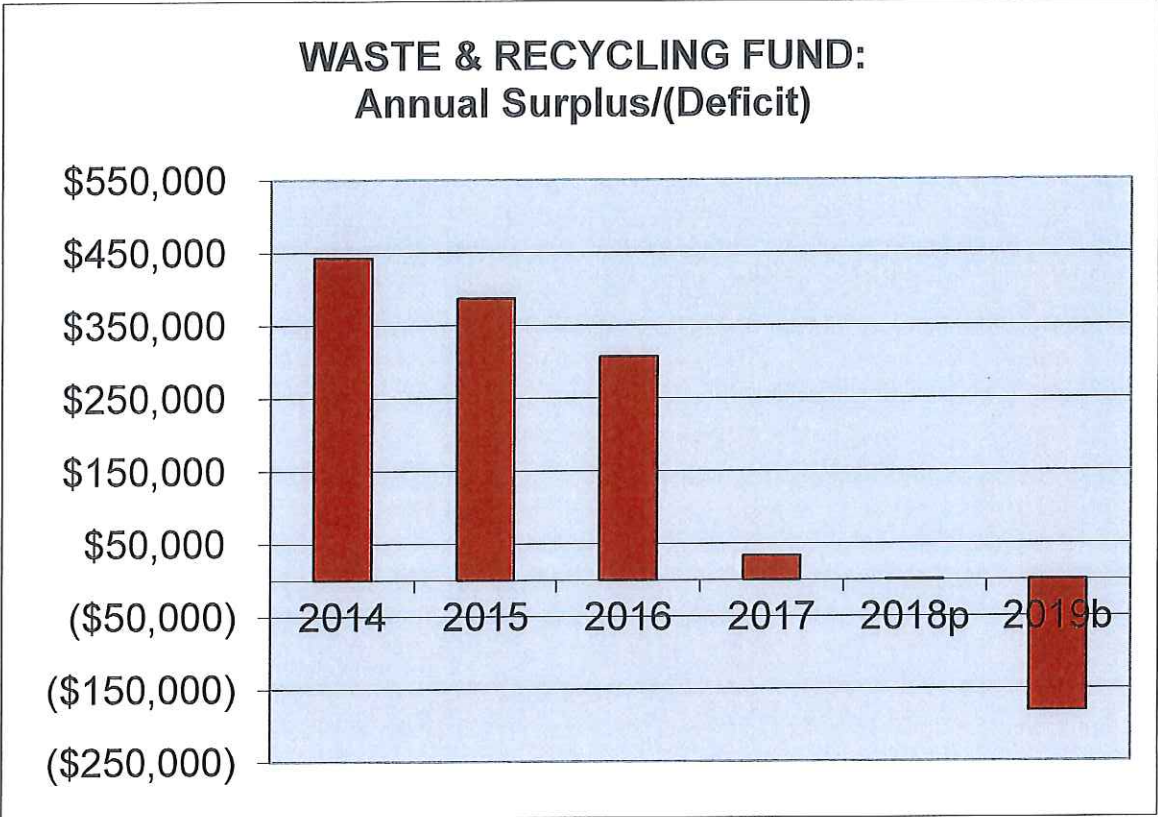


Committed to Excellence in Community Service



<u>YEAR</u>	<u>REVENUES</u>	<u>EXPENDITURES</u>	<u>ENDING FUND BALANCE</u>
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
2017	\$2,229,589	\$2,196,416	\$2,268,414
2018p	\$2,283,362	\$2,282,954	\$2,268,822
2019b	\$2,275,850	\$2,455,970	\$2,088,702

p=projected
b=budget



<u>YEAR</u>	<u>SURPLUS/ (DEFICIT)</u>
2014	\$442,775
2015	\$387,339
2016	\$306,842
2017	\$33,173
2018p	\$408
2019b	(\$180,120)

p=projected
b=budget

WASTE & RECYCLING FUND
2019 FINAL BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL 2017	BUDGET 2018	PROJECTED 2018	BUDGET 2019
<i>REVENUES</i>					
<u>INTEREST</u>					
09340-03510	INTEREST EARNINGS	\$9,135	\$12,000	\$16,359	\$34,850
	TOTAL INTEREST	\$9,135	\$12,000	\$16,359	\$34,850
<u>GRANTS</u>					
09355-03650	PERFORMANCE GRANT	\$50,000	\$50,000	\$96,867	\$63,000
	TOTAL GRANTS	\$50,000	\$50,000	\$96,867	\$63,000
<u>COLLECTION FEES</u>					
09364-03760	COLLECTION FEES	\$2,115,440	\$2,120,580	\$2,114,322	\$2,125,000
09364-03770	SALE OF RECYCLABLES	\$0	\$0	\$0	\$0
09364-03771	LOST DISCOUNT PENALTY & INT	\$46,526	\$45,000	\$47,346	\$45,000
	TOTAL COLLECTION FEES	\$2,161,966	\$2,165,580	\$2,161,668	\$2,170,000
<u>MISCELLANEOUS REVENUES</u>					
09380-03800	MISCELLANEOUS	\$8,488	\$8,000	\$8,468	\$8,000
	TOTAL MISCELLANEOUS REVENUES	\$8,488	\$8,000	\$8,468	\$8,000
	<i>TOTAL REVENUES</i>	\$2,229,589	\$2,235,580	\$2,283,362	\$2,275,850
<u>OTHER FINANCING SOURCES</u>					
	RESERVED FROM PRIOR YEAR	\$2,235,241	\$2,304,448	\$2,268,414	\$2,268,822
	TOTAL OTHER FINANCING SOURCES	\$2,235,241	\$2,304,448	\$2,268,414	\$2,268,822
	<i>TOTAL REVENUES & OTHER FINANCING SOURCES</i>	\$4,464,830	\$4,540,028	\$4,551,776	\$4,544,672

WASTE & RECYCLING FUND
2019 FINAL BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL 2017	BUDGET 2018	PROJECTED 2018	BUDGET 2019
EXPENDITURES					
<u>ADMINISTRATION</u>					
09400-10110	PUBLIC WORKS SALARIES	\$28,164	\$28,678	\$28,678	\$29,614
09400-10125	SECRETARIAL/CLERICAL	\$25,937	\$26,578	\$27,018	\$27,470
09400-10135	FINANCE PERSONNEL	\$17,352	\$17,883	\$17,884	\$18,601
09400-11156	EMPLOYEE INSURANCE	\$27,016	\$28,581	\$25,727	\$29,103
09400-11161	FICA & MEDICARE TAX	\$5,379	\$5,612	\$5,605	\$5,790
09400-11164	WORKERS' COMPENSATION	\$572	\$1,328	\$1,211	\$1,186
09400-13250	CONFERENCES & TRAINING	\$1,527	\$3,000	\$2,910	\$3,000
09400-17350	BONDING INSURANCE	\$1,137	\$1,136	\$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	\$5,637	\$7,290	\$7,230	\$7,610
09400-36370	SERVICE CONTRACT - I.T. EQUIPMNT	\$14,172	\$14,173	\$14,269	\$14,369
09400-37325	POSTAGE	\$6,882	\$7,895	\$8,572	\$9,060
09400-51374	EQUIPMENT REPAIRS & MAINT	\$2,111	\$2,295	\$2,426	\$2,348
09400-90750	MINOR CAPITAL EQUIPMENT	\$0	\$0	\$0	\$0
	TOTAL ADMINISTRATION	\$135,886	\$145,199	\$142,666	\$150,037
<u>PROFESSIONAL SERVICES</u>					
09425-31290	LEGAL SERVICES	\$10,260	\$12,000	\$16,521	\$15,000
09425-31310	AUDITING SERVICES	\$3,060	\$3,200	\$3,198	\$3,342
	TOTAL PROFESSIONAL SERVICES	\$13,320	\$15,200	\$19,719	\$18,342
<u>CONTRACTED SERVICES</u>					
09427-30491	RECYCLABLE RETURNS	(\$7,675)	(\$5,000)	\$41,841	\$111,089
09427-30497	OTHER RECYCLING EXPENSES	\$19,587	\$37,400	\$6,000	\$27,400

WASTE & RECYCLING FUND
2019 FINAL BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL 2017	BUDGET 2018	PROJECTED 2018	BUDGET 2019
09427-36490	CONTRACTED COLL & DISPOSAL	\$1,505,363	\$1,557,715	\$1,554,010	\$1,603,102
09427-36495	TIPPING FEES	\$495,663	\$500,000	\$484,718	\$500,000
09427-80498	SENIOR CITIZEN REBATE PROGRAM	\$34,272	\$46,000	\$34,000	\$46,000
	TOTAL CONTRACTED SERVICES	\$2,047,210	\$2,136,115	\$2,120,569	\$2,287,591
	<u>OPERATING TRANSFERS</u>				
09492-97100	TRANSFER TO GENERAL FUND	\$0	\$0	\$0	\$0
	TOTAL OPERATING TRANSFERS	\$0	\$0	\$0	\$0
	<i>TOTAL EXPENDITURES</i>	\$2,196,416	\$2,296,514	\$2,282,954	\$2,455,970
	<u>OTHER FINANCIAL USES</u>				
	RESERVED FOR NEXT YEAR	\$2,268,414	\$2,243,514	\$2,268,822	\$2,088,702
	TOTAL OTHER FINANCIAL USES	\$2,268,414	\$2,243,514	\$2,268,822	\$2,088,702
	<i>TOTAL EXPENDITURES & OTHER FINANCIAL USES</i>	<u>\$4,464,830</u>	<u>\$4,540,028</u>	<u>\$4,551,776</u>	<u>\$4,544,672</u>

STATE HIGHWAY FUND



Committed to Excellence in Community Service

STATE HIGHWAY FUND
2019 FINAL BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL 2017	BUDGET 2018	PROJECTED 2018	BUDGET 2019
REVENUES					
<u>INTEREST</u>					
35340-03510	INTEREST EARNINGS	\$1,217	\$1,300	\$1,350	\$1,350
	TOTAL INTEREST	\$1,217	\$1,300	\$1,350	\$1,350
<u>INTERGOVERNMENTAL REVENUE</u>					
35355-03640	STATE GRANT	\$694,075	\$716,116	\$726,375	\$725,870
	TOTAL INTERGOVTAL REVENUE	\$694,075	\$716,116	\$726,375	\$725,870
	TOTAL REVENUES	\$695,292	\$717,416	\$727,725	\$727,220
<u>OTHER FINANCING SOURCES</u>					
	RESERVED FROM PRIOR YEAR	\$70,049	\$40,384	\$40,341	\$18,066
	TOTAL OTHER FINANCING SOURCES	\$70,049	\$40,384	\$40,341	\$18,066
	TOTAL REVENUES & OTHER FINANCING SOURCES	\$765,341	\$757,800	\$768,066	\$745,286

STATE HIGHWAY FUND
2019 FINAL BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL 2017	BUDGET 2018	PROJECTED 2018	BUDGET 2019
<i>EXPENDITURES</i>					
<u>HIGHWAYS, STREETS & ROADS</u>					
35432-30270	SNOW MATERIALS				
	STATE FUNDS		\$0	\$0	\$0
35439-30270	ROAD CONSTRUCTION MATERIALS				
	STATE FUNDS	\$725,000	\$750,000	\$750,000	\$725,000
	TOTAL HWYS, STREETS & ROADS	\$725,000	\$750,000	\$750,000	\$725,000
	<i>TOTAL EXPENDITURES</i>	\$725,000	\$750,000	\$750,000	\$725,000
<u>OTHER FINANCIAL USES</u>					
	RESERVED FOR NEXT YEAR	\$40,341	\$7,800	\$18,066	\$20,286
	TOTAL OTHER FINANCIAL USES	\$40,341	\$7,800	\$18,066	\$20,286
	<i>TOTAL EXPENDITURES & OTHER FINANCIAL USES</i>	\$765,341	\$757,800	\$768,066	\$745,286

CAPITAL RESERVE FUND



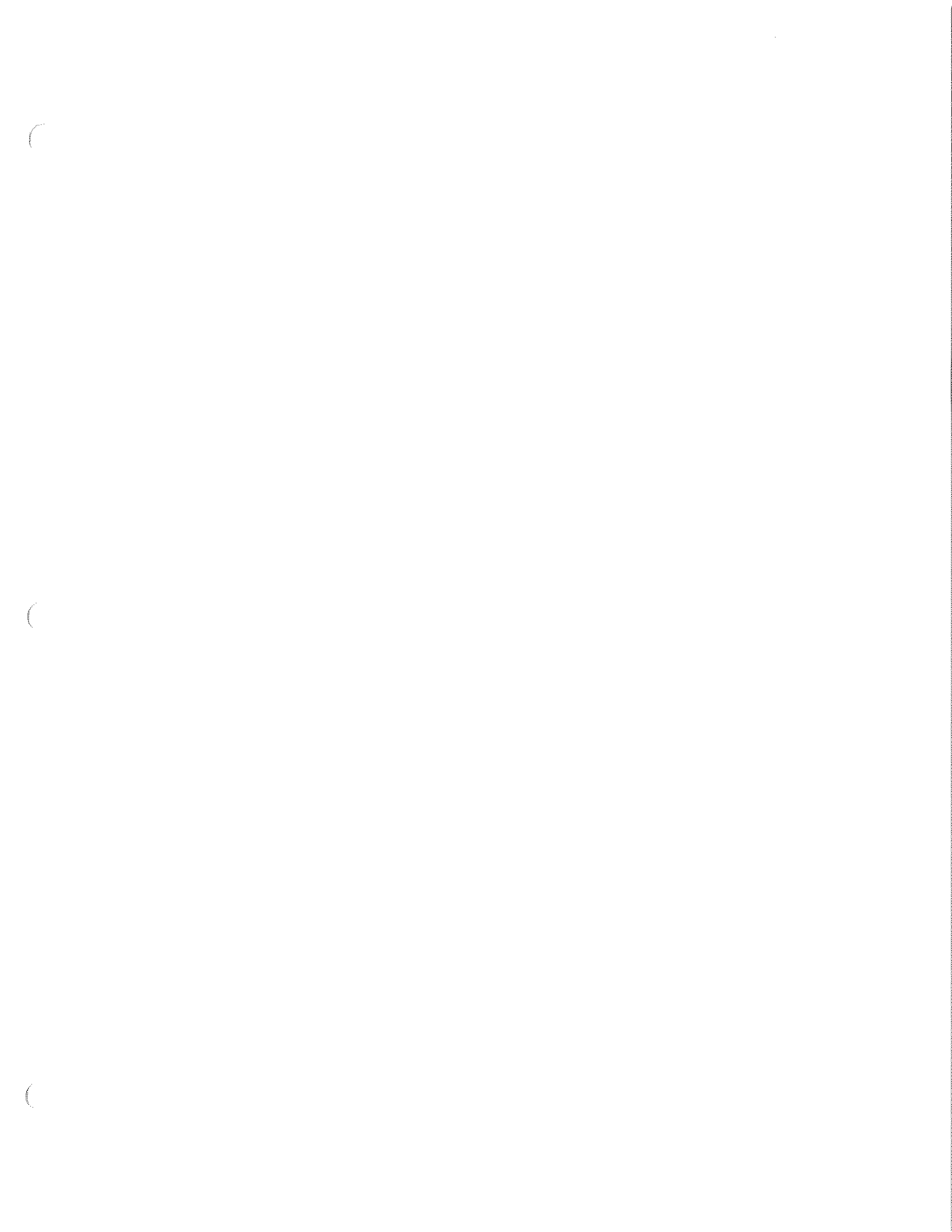
Committed to Excellence in Community Service

CAPITAL RESERVE FUND
2019 FINAL BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL 2017	BUDGET 2018	PROJECTED 2018	BUDGET 2019
REVENUES					
30340-03510	INTEREST EARNINGS	\$25,399	\$28,000	\$41,792	\$61,500
30355-03662	GRANTS	\$0	\$117,000	\$0	\$0
30355-03665	COUNTY GRANT COMP PLAN	\$0	\$25,000	\$0	\$25,000
30355-03672	CMAQ GRANT	\$0	\$0	\$0	\$0
30392-03901	TRANSFER FROM GENERAL FUND	\$566,435	\$566,590	\$566,590	\$1,217,386
30392-03961	TRANSFER FROM RESTRICTED FND	\$217,794	\$147,500	\$127,000	\$250,743
	TOTAL REVENUES	\$809,628	\$884,090	\$735,382	\$1,554,629
<u>OTHER FINANCING SOURCES</u>					
	RESERVED FROM PRIOR YEAR	\$4,849,891	\$4,613,022	\$4,512,139	\$4,267,111
	TOTAL OTHER FINANCING SOURCES	\$4,849,891	\$4,613,022	\$4,512,139	\$4,267,111
	TOTAL REVENUES & OTHER FINANCING SOURCES	\$5,659,519	\$5,497,112	\$5,247,521	\$5,821,740

CAPITAL RESERVE FUND
2019 FINAL BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL 2017	BUDGET 2018	PROJECTED 2018	BUDGET 2019
EXPENDITURES					
30400-90760	ADMIN-MAJOR CAPITAL EQPT	\$0	\$0	\$0	\$60,000
30402-30800	MISCELLANEOUS	\$0	\$0	\$0	\$0
30402-31290	PROFESSIONAL SERVICES	\$3,434	\$37,500	\$33,000	\$4,500
30405-90760	ENGINEER-MAJOR CAPITAL EQPT	\$0	\$0	\$0	\$30,000
30409-60670	MUNICIPAL COMPLEX	\$0	\$0	\$0	\$482,300
30410-90760	POLICE-MAJOR CAPITAL EQPT	\$0	\$0	\$0	\$145,000
30431-90760	ROADS-MAJOR CAPITAL EQPT	\$0	\$0	\$0	\$193,000
30433-30372	TRAFFIC SIGNAL MAINTENANCE	\$26,005	\$30,000	\$10,000	\$30,000
30433-30374	SIGNAL CONSTRUCTION	\$0	\$0	\$0	\$0
30433-30375	TRAFFIC STUDY - TWP WIDE	\$8,588	\$21,000	\$7,000	\$21,000
30433-30378	TRAFFIC SIGNAL PROJECTS	\$21,487	\$135,000	\$25,000	\$110,000
30438-30270	ROAD MAINTENANCE	\$303,637	\$1,076,000	\$211,820	\$80,000
30454-73613	PARK IMPROVEMENTS	\$0	\$0	\$0	\$0
30454-90760	PARKS-MAJOR CAPITAL EQPT	\$217,794	\$147,500	\$127,000	\$250,743
30470-85484	2014 DEBT PRINCIPAL	\$414,000	\$426,000	\$426,000	\$439,000
30470-85483	2014 DEBT INTEREST	\$152,435	\$140,590	\$140,590	\$128,386
	TOTAL EXPENDITURES	\$1,147,380	\$2,013,590	\$980,410	\$1,973,929
<u>OTHER FINANCIAL USES</u>					
	RESERVED FUTURE CAPITAL PROJEC	\$4,512,139	\$3,483,522	\$4,267,111	\$3,847,811
	TOTAL OTHER FINANCIAL USES	\$4,512,139	\$3,483,522	\$4,267,111	\$3,847,811
	TOTAL EXPENDITURES & OTHER FINANCIAL USES	\$5,659,519	\$5,497,112	\$5,247,521	\$5,821,740



2019 West Goshen Township Budget

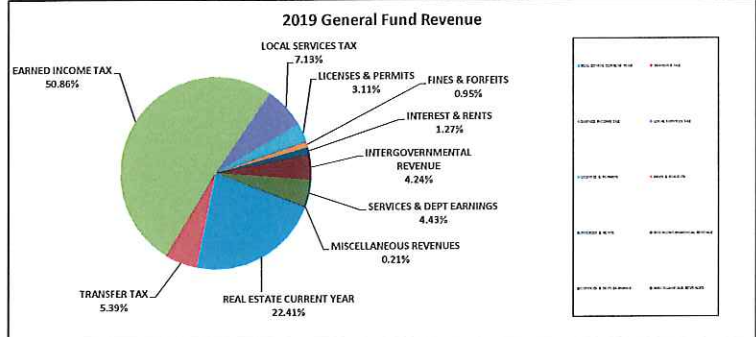
2019 BUDGET - ALL FUNDS EXPENSE SUMMARY

	2018	2019	\$ Inc / (Decr)	% Incr / Decr
GENERAL FUND	\$15,894,337	\$16,258,420	\$364,083	2.29%
SEWER FUND	\$4,918,067	\$6,042,994	\$1,124,927	22.87%
WASTE & RECYCLING FUND	\$2,296,514	\$2,455,970	\$159,456	6.94%
LIQUID FUELS FUND	\$750,000	\$725,000	(\$25,000)	-3.33%
CAPITAL RESERVE FUND	\$2,013,590	\$1,973,929	(\$39,661)	-1.97%
TOTAL	\$25,872,508	\$27,456,313	\$1,583,805	6.12%

GENERAL FUND

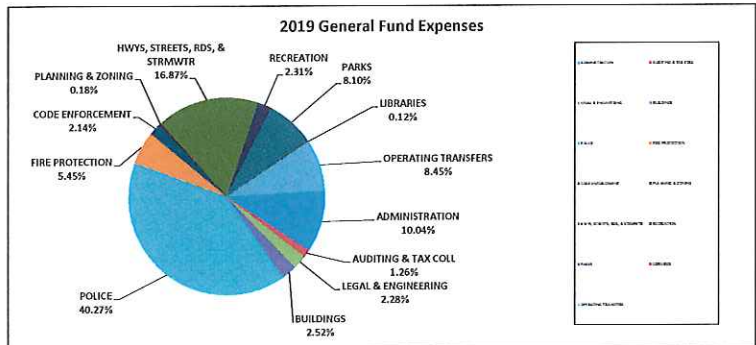
2019 GENERAL FUND REVENUE

REAL ESTATE CURRENT YEAR	\$3,654,948	22.41%
TRANSFER TAX	\$879,675	5.39%
EARNED INCOME TAX	\$8,293,365	50.86%
LOCAL SERVICES TAX	\$1,163,190	7.13%
LICENSES & PERMITS	\$507,475	3.11%
FINES & FORFEITS	\$155,000	0.95%
INTEREST & RENTS	\$206,523	1.27%
INTERGOVERNMENTAL REVENUE	\$691,309	4.24%
SERVICES & DEPT EARNINGS	\$721,650	4.43%
MISCELLANEOUS REVENUES	\$33,880	0.21%
TOTAL	\$16,307,015	100.00%



2019 GENERAL FUND EXPENSES

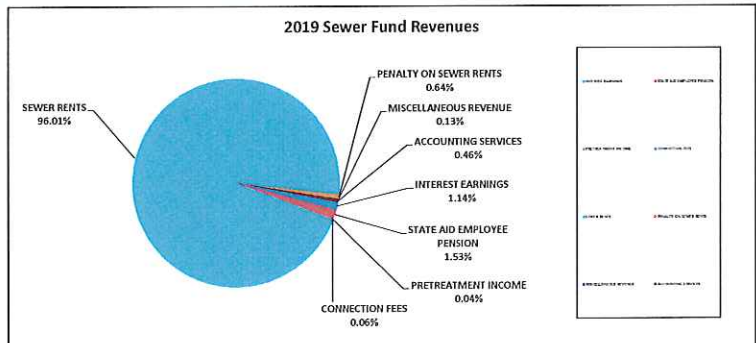
ADMINISTRATION	\$1,632,661	10.04%
AUDITING & TAX COLL	\$204,711	1.26%
LEGAL & ENGINEERING	\$369,963	2.28%
BUILDINGS	\$409,000	2.52%
POLICE	\$6,546,881	40.27%
FIRE PROTECTION	\$886,717	5.45%
CODE ENFORCEMENT	\$348,380	2.14%
PLANNING & ZONING	\$29,780	0.18%
HWYS, STREETS, RDS, & STRMWTR	\$2,743,146	16.87%
RECREATION	\$376,125	2.31%
PARKS	\$1,317,108	8.10%
LIBRARIES	\$20,000	0.12%
OPERATING TRANSFERS	\$1,373,948	8.45%
TOTAL	\$16,258,420	100.00%



SEWER FUND

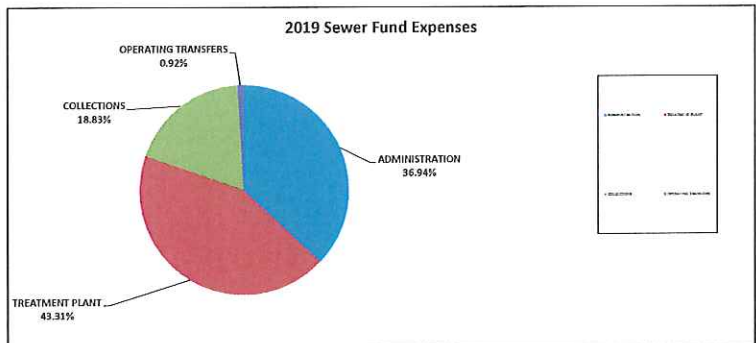
2019 SEWER FUND REVENUE

INTEREST EARNINGS	\$75,000	1.14%
STATE AID EMPLOYEE PENSION	\$100,717	1.53%
PRETREATMENT INCOME	\$2,665	0.04%
CONNECTION FEES	\$4,000	0.06%
SEWER RENTS	\$6,324,170	96.01%
PENALTY ON SEWER RENTS	\$42,000	0.64%
MISCELLANEOUS REVENUE	\$8,532	0.13%
ACCOUNTING SERVICES	\$30,000	0.46%
TOTAL	\$6,587,084	100.00%



2019 SEWER FUND EXPENSES

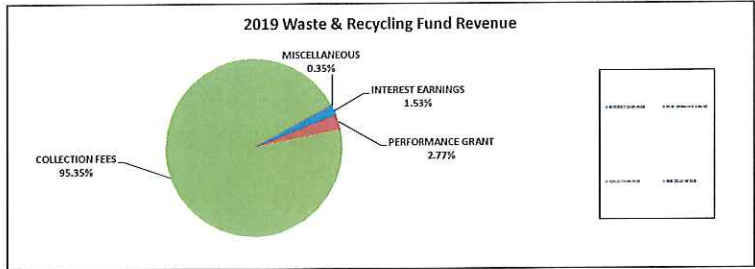
ADMINISTRATION	\$2,232,392	36.94%
TREATMENT PLANT	\$2,617,417	43.31%
COLLECTIONS	\$1,137,870	18.83%
OPERATING TRANSFERS	\$55,315	0.92%
TOTAL	\$6,042,994	100.00%



WASTE & RECYCLING FUND

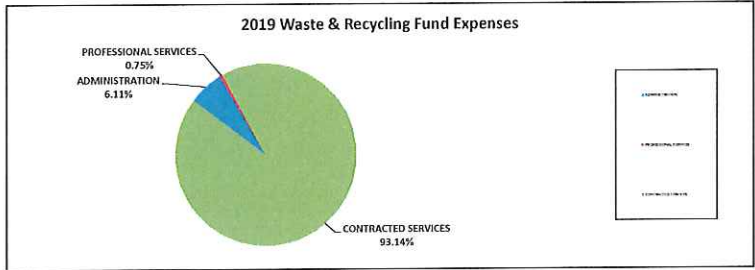
2019 W&R FUND REVENUE

INTEREST EARNINGS	\$34,850	1.53%
PERFORMANCE GRANT	\$63,000	2.77%
COLLECTION FEES	\$2,170,000	95.35%
MISCELLANEOUS	\$8,000	0.35%
TOTAL	\$2,275,850	100.00%



2019 W&R FUND EXPENSES

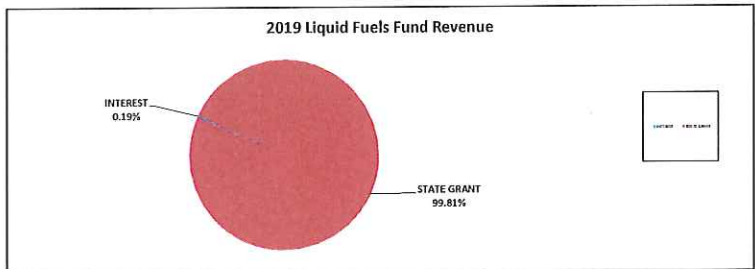
ADMINISTRATION	\$150,037	6.11%
PROFESSIONAL SERVICES	\$18,342	0.75%
CONTRACTED SERVICES	\$2,287,591	93.14%
TOTAL	\$2,455,970	100.00%



LIQUID FUELS FUND

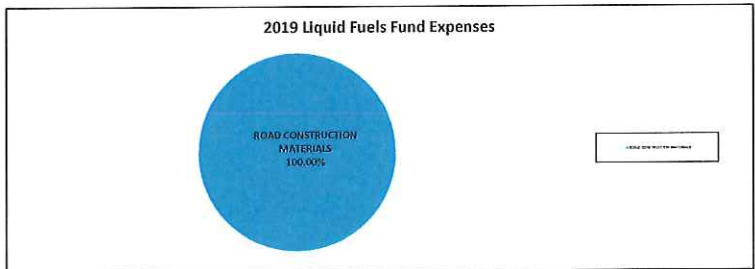
2019 LIQUID FUELS FUND REVENUE

INTEREST	\$1,350	0.19%
STATE GRANT	\$725,870	99.81%
TOTAL	\$727,220	100.00%



2019 LIQUID FUELS FUND EXPENSES

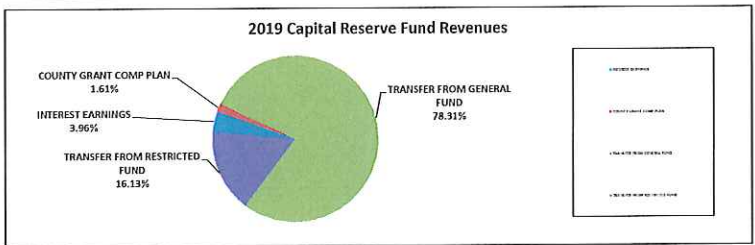
ROAD CONSTRUCTION MATERIALS	\$725,000	100.00%
TOTAL	\$725,000	100.00%



CAPITAL RESERVE FUND

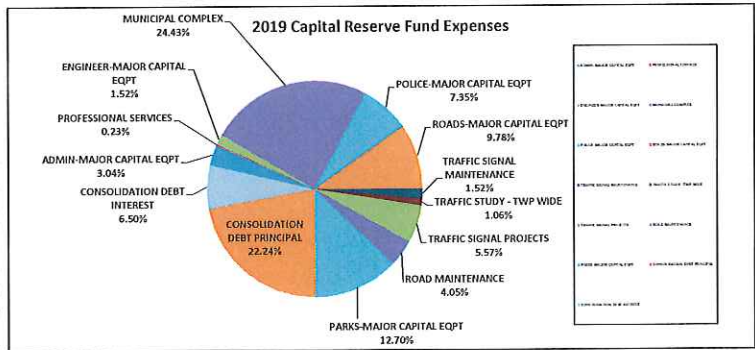
2019 CAPITAL RESERVE FUND REVENUE

INTEREST EARNINGS	\$61,500	3.96%
COUNTY GRANT COMP PLAN	\$25,000	1.61%
TRANSFER FROM GENERAL FUND	\$1,217,386	78.31%
TRANSFER FROM RESTRICTED FUND	\$250,743	16.13%
TOTAL	\$1,554,629	100.00%



2019 CAPITAL RESERVE FUND EXPENSES

ADMIN-MAJOR CAPITAL EQPT	\$60,000	3.04%
PROFESSIONAL SERVICES	\$4,500	0.23%
ENGINEER-MAJOR CAPITAL EQPT	\$30,000	1.52%
MUNICIPAL COMPLEX	\$482,300	24.43%
POLICE-MAJOR CAPITAL EQPT	\$145,000	7.35%
ROADS-MAJOR CAPITAL EQPT	\$193,000	9.78%
TRAFFIC SIGNAL MAINTENANCE	\$30,000	1.52%
TRAFFIC STUDY - TWP WIDE	\$21,000	1.06%
TRAFFIC SIGNAL PROJECTS	\$110,000	5.57%
ROAD MAINTENANCE	\$80,000	4.05%
PARKS-MAJOR CAPITAL EQPT	\$250,743	12.70%
CONSOLIDATION DEBT PRINCIPAL	\$439,000	22.24%
CONSOLIDATION DEBT INTEREST	\$128,386	6.50%
TOTAL	\$1,973,929	100.00%



2019 Budget – KEY FINANCIAL HIGHLIGHTS

- No proposed millage increase in the Real Estate Tax for 2019 – 9th consecutive year with no tax increase (last increase 2010). *Millage rate 2.0 mills.*
- Sewer fees are proposed to increase for 2019. *Sewer \$105/qtr (61.5%)*
- Trash fees are proposed to remain the same for 2019. *Trash \$85/qtr (no change).*
- The 2019 General Fund Budget is currently proposing a \$48,595 surplus.
- Proposed Medical Insurance premiums increase 1.5%; Dental increase 6%; Life Insurance increase 6%.
- Salary and wage increase 7.2%.
- Additional Personnel Requests: Police – 1 new officer; Finance – 1 accountant, 1 intern; Administration – 1 intern; Sewer – 1 part-time lab technician.
- Pension Benefit enhancement to amend the benefit formula per year of service to be increased from 1.50% to 2.00% with an employee contribution of 2.00%
- Legal Services are proposed to decrease - Sunoco Litigation concluded in 2018.
- New for 2019 – New plan for digital township newsletter.
- Proposed increase in contribution to Good Fellowship (\$25,000).
- West Chester Fire contract proposed to increase to \$345,000 per year.
- Major Capital expenditures across all departments are proposed in the Capital Reserve Fund Budget for 2019.
- Major Capital purchases are proposed to increase by \$356,393 from the previous year.
- Balance for the Township’s Comprehensive Plan (\$4,500) is proposed for 2019 - a County Grant (\$25,000) is proposed to offset this expenditure. *This is a partial carryover from 2018.*
- Proactive approach to infrastructure reconstruction. *Growing Greener Watershed Basin Retrofit (\$80,000); and Route 3 adaptive signal controls (\$110,000).*
- Continued focus on collecting the Township’s delinquent Sewer/Trash receivables.
- Transfer to Capital Reserve for proposed funding toward Major Capital expenditures (\$650,000).

2019 BUDGET								
ALL FUNDS SUMMARY								
	BEGINNING						ENDING	
	FUND						FUND	SURPLUS/
FUND	BALANCE	+	REVENUE	-	EXPENDITURES	=	BALANCE	(DEFICIT)
GENERAL FUND	\$12,282,705		\$16,307,015		\$16,258,420		\$12,331,300	\$48,595
SEWER FUND	4,918,562		6,587,084		6,042,994		\$5,462,652	\$544,090
WASTE & RECYCLING FUND	2,268,822		2,275,850		2,455,970		\$2,088,702	(\$180,120)
CAPITAL RESERVE FUND	4,267,111		1,554,629		1,973,929		\$3,847,811	(\$419,300)
STATE HIGHWAY FUND	18,066		727,220		725,000		\$20,286	\$2,220
SUBTOTAL	\$23,755,266		\$27,451,798		\$27,456,313		\$23,750,751	(\$4,515)
TRANSFER BETWEEN FUNDS	0		(1,217,386)		(1,217,386)		\$0	\$0
TOTAL	\$23,755,266		\$26,234,412		\$26,238,927		\$23,750,751	(\$4,515)

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

Salaries and Wages

General Fund salaries are proposed to increase \$460,486 (6.9%).

Sewer Fund salaries are proposed to increase \$127,350 (9.0%).

Waste and Recycling salaries are proposed to increase \$2,546 (3.5%).

Employee Insurance

General Fund employee insurance is proposed to increase \$84,129 (4.3%).

Sewer Fund employee insurance is proposed to increase \$56,378 (9.8%).

Waste and Recycling insurance is proposed to increase \$522 (1.8%).

2019 BUDGET				
MAJOR EXPENDITURES IN EXCESS OF \$250,000 (ALL FUNDS)				
	2018	2019	\$ CHANGE	% CHANGE
	BUDGET	BUDGET	FROM	FROM
			2018 BUDGET	2018 BUDGET
SALARIES & OVERTIME	\$8,172,215	\$8,762,597	\$590,382	7.22%
FICA & MED TAX	399,877	423,707	\$23,830	5.96%
EMPLOYEE INSURANCE	2,571,225	2,712,254	\$141,029	5.48%
PENSION - MMO	850,906	904,296	\$53,390	6.27%
WORKERS' COMP	300,211	277,362	(\$22,849)	-7.61%
MATERIALS-SIGNS, ROADS, PARKS	2,587,500	1,420,400	(\$1,167,100)	-45.11%
SLUDGE REMOVAL	250,000	290,000	\$40,000	16.00%
LEGAL/PROFESSIONAL SERVICES	463,500	352,100	(\$111,400)	-24.03%
PROPERTY & LIABILITY INSURANCE	433,346	465,249	\$31,903	7.36%
UTILITIES	562,741	583,235	\$20,494	3.64%
CONTRACTED COLLECTION & DISP	1,557,715	1,603,102	\$45,387	2.91%
TIPPING FEES	500,000	500,000	\$0	0.00%
FACILITY REPAIR & MAINT	431,100	439,982	\$8,882	2.06%
SEWER PLANT MAINTENANCE	230,000	230,000	\$0	0.00%
MUNICIPAL COMPLEX	-	482,300	\$482,300	
VOLUNTEER FIRE CONTRIBUTIONS	366,500	471,500	\$105,000	28.65%
RENT TO AUTHORITY	639,098	1,244,775	\$605,677	94.77%
DEBT-PRINCIPAL CONSOL LOAN	426,000	439,000	\$13,000	3.05%
MAJOR CAPITAL EQUIPMENT	1,009,650	883,743	(\$125,907)	-12.47%
TOTAL MAJOR EXPENDITURES	\$21,751,584	\$22,485,602	\$734,018	
% OF TOTAL EXPENDITURES	88.47%	85.70%		
TOTAL EXPENDITURES LESS				
INTERFUND TRANSFERS	\$24,586,980	\$26,238,927		

GENERAL FUND SUMMARY

2019 BUDGET					
GENERAL FUND					
REVENUE SUMMARY BY MAJOR CATEGORY					
			%	\$	%
			Of Total	CHANGE	CHANGE
REVENUES	2018	2019	2018	FROM	FROM
	BUDGET	BUDGET	REVENUES	BUDGET	BUDGET
REAL ESTATE TAXES	\$3,658,000	\$3,654,948	22.4%	(\$3,052)	-0.08%
TRANSFER TAXES	911,000	879,675	5.4%	(\$31,325)	-3.44%
EARNED INCOME TAXES	8,106,930	8,293,365	50.9%	\$186,435	2.30%
LOCAL SERVICES TAXES	1,113,141	1,163,190	7.1%	\$50,049	4.50%
LICENSES AND PERMITS	553,991	507,475	3.1%	(\$46,516)	-8.40%
FINES & FORFEITS	175,000	155,000	1.0%	(\$20,000)	-11.43%
INTEREST AND RENTS	97,516	206,523	1.3%	\$109,007	111.78%
INTERGOVERNMENTAL REVENUE	689,500	691,309	4.2%	\$1,809	0.26%
CHARGES FOR SERVICES	744,725	721,650	4.4%	(\$23,075)	-3.10%
MISC REVENUE	23,780	33,880	0.2%	\$10,100	42.47%
TOTAL REVENUES	\$16,073,583	\$16,307,015	100.0%	\$233,432	1.45%

The proposed 2019 General Fund Budget projects a budgetary surplus of approximately \$48,595 with an ending fund balance of approximately \$12,331,300.

GENERAL FUND REVENUES

- The Budget 2019 General Fund Revenues are proposed to increase \$233,432 (1.45%) compared to Budget 2018.
 - Moderate growth is proposed in the major revenue categories of Earned Income Taxes, Local Services Taxes, and Interest and Rents.
 - Negligible growth is proposed for the revenue categories Intergovernmental Revenue and Misc. Revenue.
 - Negative growth is proposed for the revenue category of Real Estate Taxes, Transfer Taxes, Licenses and Permits, Fines and Forfeits, and Charges for Services.
-
- The decrease in Real Estate Taxes is due to a proposed decrease from Delinquent Liens.
 - The increase for Interest and Rents is due to an interest rate increase on all bank accounts.
 - The decrease for Charges for Services is primarily due to an anticipated decrease in Building Permits.

2019 BUDGET					
GENERAL FUND					
EXPENDITURE SUMMARY BY FUNCTION					
			%	\$	%
			Of Total	CHANGE	CHANGE
	2018	2019	2018	FROM	FROM
EXPENDITURES	BUDGET	BUDGET	EXPEND.	BUDGET	BUDGET
ADMINISTRATION	\$1,829,802	\$1,632,661	10.0%	(\$197,141)	-10.77%
AUDITING & TAX COLLECTION	203,741	204,711	1.3%	\$970	0.48%
LEGAL & ENGINEERING	420,415	369,963	2.3%	(\$50,452)	-12.00%
BUILDING	411,649	409,000	2.5%	(\$2,649)	-0.64%
POLICE	6,279,769	6,546,881	40.3%	\$267,112	4.25%
FIRE PROTECTION	798,363	886,717	5.5%	\$88,354	11.07%
CODE ENFORCEMENT	303,458	348,380	2.1%	\$44,922	14.80%
PLANNING & ZONING	29,780	29,780	0.2%	\$0	0.00%
PUBLIC WORKS	3,222,789	2,743,146	16.9%	(\$479,643)	-14.88%
RECREATION	357,014	376,125	2.3%	\$19,111	5.35%
PARKS	1,298,965	1,317,108	8.1%	\$18,143	1.40%
LIBRARIES	20,000	20,000	0.1%	\$0	0.00%
OPERATING TRANSFERS	718,592	1,373,948	8.5%	\$655,356	91.20%
TOTAL EXPENDITURES	\$15,894,337	\$16,258,420	100.0%	\$364,083	2.29%

GENERAL FUND EXPENDITURES

- The Budget 2019 General Fund Expenditures are proposed to increase \$364,083 (2.29%) as compared to Budget 2018.
- Salary increase, net increase \$460,486.
- Continuation of non-uniformed salary compensation program effective 2016.
- Employee insurance increase (4.3%), net increase \$84,129.
- Pension cost decrease per MMO (-0.5%), net decrease \$3,390.
- Workers Compensation decrease (-6.8%), net decrease \$16,446.
- Tuition Reimbursement increase (1.41%), net increase \$18,300.
- Conferences and training increase (17.2%), net increase \$20,596.
- Insurances and Bonding decrease (-47.3%), net decrease \$5,100.
- Legal Services proposed to decrease with Sunoco Litigations concluding in 2018, net decrease \$54,400.
- Digital Township Newsletter proposed– new for 2019.
- The General Fund portion of Road construction paving is proposed to decrease by \$140,000.
- Building Repairs and Maintenance proposed to decrease (2.47%), net decrease \$7,100.
- Volunteer Fire Contributions to increase based on the new annual contract for the Borough of West Chester, net increase \$105,000.
- Misc. Contributions increase primarily due to an increased contribution to Good Fellowship, net increase \$19,000.
- Major Capital items proposed for 2019 are to be paid out of the Capital Reserve Fund, net decrease \$839,650.
- Transfer to Capital Reserve primarily for Major Capital expenditures, net increase \$650,796.

SEWER FUND SUMMARY

The proposed 2019 Sewer Fund Budget projects a budgetary surplus of approximately \$544,090 with an ending fund balance of approximately \$5,462,652.

- Total revenues are proposed to increase \$1,885,799 over the 2018 Budget. This increase is primarily due to the new residential and commercial quarterly sewer rates.
- Total expenditures are proposed to increase \$1,124,927 over the 2018 Budget.

Budget changes include:

- 9.0% salary and wage increases. *Net increase +\$127,350.*
- Employee insurance increase. *Net increase +\$56,378.*
- Pension MMO to increase. *Net increase +\$56,780.*
- Property liability insurance increase. *Net increase +\$15,277.*
- Chemicals increase, *net increase +\$20,000.*
- Sludge Removal to increase, *net increase +\$40,000.*
- Rent to Authority increase, *net increase +\$605,677.*
- Major Capital proposed for 2019 – tank truck and truck #309 replacements. *Net increase +\$182,500.*

WASTE & RECYCLING FUND SUMMARY

The proposed 2019 Waste & Recycling Fund Budget projects a budgetary deficit of approximately \$180,120 with an ending fund balance of approximately \$2,088,702.

- Total revenues are proposed to increase \$40,270 over the 2018 Budget. This increase is primarily due to an increase in Interest Earnings and the Performance Grant.
- Total expenditures are proposed to increase \$159,456 over the 2018 Budget.

Budget changes include:

- 3.5% salary and wage increases. *Net increase +\$2,546.*
- Employee insurance increase. *Net increase +\$522.*
- Recyclable Returns to increase as rebates previously received to offset program costs stop as a result of changes in the recycling market. *Net increase +\$116,089.*
- Contracted collection & disposal increase primarily due to the 3rd year of the 3-year trash contract. *Net increase +\$45,387.*
- Other Recycling expense decrease. This decrease is primarily due to the completion of the bus stop totter installations in 2018. *Net decrease -\$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 2019 is \$725,870, an increase of \$9,754 over the 2018 Budget.

The 2019 Budget is proposing to pave 5.88 miles of roads – total project cost approximately \$825,000. The State Highway Fund is proposing to expend \$725,000 toward the project, a decrease of \$25,000, with the balance being expended out of the General Fund (\$100,000).

CAPITAL RESERVE FUND SUMMARY

The proposed 2019 Capital Reserve Fund Budget projects a budgetary deficit of approximately \$419,300 with an ending fund balance of approximately \$3,847,811.

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

Budget proposals for 2019:

- Transfer from General Fund for Major Capital expenditures. \$650,000.
- Growing Greener Watershed Basin retrofit – \$80,000.
- Route 3 adaptive signal controls - carryover from 2018, \$110,000.
- Traffic Signal battery backups. \$30,000.
- Traffic Study signal retiming, multi-year. \$21,000
- Major Capital proposed for 2019 – partially reimbursed by Transfer from the General Fund – Administration: two pool cars, \$60,000; Engineering: a 3D scanner to replace the current total station, \$30,000; Municipal Complex: replacement generator, AED security panel replacements for the police building, \$482,300; Police: 3 interceptors and 1 interceptor truck, \$145,000; Roads: One truck replacements, one floor scrubber, one floor sweeper, \$193,000.
- Major Capital proposed for 2019 reimbursed by Transfer from Restricted Parks: 5 mower replacements, 2 truck replacements, and security cameras for Community Park, \$250,743.
- Debt service – reimbursed by Transfer from General Fund. \$567,386.