

EAST FALLOWFIELD TOWNSHIP  
2013 BUDGET MEETING  
November 27, 2012  
Approved minutes  
5:34 PM

IN ATTENDANCE: Chris Amentas, Acting Chairman; Mark Toth, Member; Ed Porter, Member; Joe Pomorski, Member; Denise Miller, Township Secretary; Rosemary Moore, Township Treasurer. Chris Makely absent.

Mr. Porter asked Mrs. Moore why the other departments' totals for social security expense are affected by the office parttime or fulltime manager number. Mrs. Moore replied that she will change the Excel formula to fix this. Mrs. Moore asked the Board to discuss hiring a part time versus a full time manager. The Board agreed to work within the budget with a part time manager. Wes Maughan asked the Board if they just decided to hire a part time manager. Mr. Porter replied "no, the Board is just trying to find a path to move forward". Buddy Rhoades stated that this meeting was not advertised. Mrs. Miller replied that it was advertised with the budget meeting starting at 5:30 and the BOS immediately following.

Mr. Porter stated that on October 23, 2012 earned income was \$842,234.00 and the November 13, 2012 meeting it was \$975,000.00 or higher and tonight it is \$906,000.00. Mr. Porter asked Mrs. Moore if she could reflect the turnover on her revised budget. Mrs. Moore replied that \$906,000.00 is as of October 31, 2012. Mr. Porter also stated that one of the reasons that the Board increased the earned income tax is because the Board heard the number \$975,000.00 and tonight's number is the old number. Mrs. Moore replied because the township made a year to date earned income tax adjustment reflecting current year commission's paid. Mr. Porter asked Mrs. Moore to reflect an accurate number for tonight. Mrs. Moore also stated that the township received \$166,000.00 for the month of November and the total is currently \$1,050,000.00.

Mr. Porter asked Mrs. Moore for the outstanding money for the 2007 trash invoices. Mrs. Moore replied that she can get a total from the township's Quickbooks file. Mr. Amentas asked Mrs. Moore to reduce the 2007, 2008, and 2009 trash projection by \$1,000.00 each. Mrs. Moore replied that she will keep zero for 2005, \$500.00 for 2006, and reduce 2007, 2008, 2009, and 2010 by \$1,000.00 and asked the Board if they agree. No comment from the Board. Wes Maughan asked the Board if he could ask a question. Mr. Amentas replied that the Board has a protocol to hold public comment until a motion is made.

Mr. Amentas asked Mrs. Moore if the General Fund surplus is in another account. Mrs. Moore replied that she will find out the surplus procedure. Mrs. Moore also stated that December 31, 2012 might have a surplus, but some invoices from 2012 are paid in 2013, but get posted to 2012.

Mr. Porter asked Mrs. Moore if the budget shows a 4% raise. Mrs. Moore replied that a 4% raise is in the budget for the office and the roads department. Mr. Porter stated that he would like to look at some high expenses to assure him that a 4% raise is ok. Mrs. Moore replied that the difference between a 2% and a 4% raise for non-uniform employees is \$7,000.00.

Mr. Amentas stated that the police were ok this year so they can do the same thing next year. Mr. Pomorski stated that he is in favor of a new full time police officer. Mr. Porter asked Mr. Pomorski if he would consider discussing the two officers out on workers comp, one being out two years. Mr. Amentas asked Mrs. Moore what is the township's annual share on Heart and Lung benefits. Mrs. Moore replied that the township gets 60% of the workers compensation and full salary of the officer. Mr. Porter stated plus their benefits. Mrs. Moore stated that their vacation and sick time keeps accruing even though they are out. Mr. Amentas replied that the township has to find out their rights to move on, and their obligations in making payments under the circumstances. Mr. Porter stated that in speaking with Chief Porter the township cannot push for permanent disability and the employee can stay under Heart and Lung and reapply after two years, and every two years thereafter. The Board eliminated the full time police officer from the budget and put the part time officer back in. The Board also reduced the police uniforms from \$9,000.00 to \$3,000.00. Mr. Porter asked Mrs. Moore about the police repairs and maintenance number. Mrs. Moore replied that it includes cleaning services and removing a window at the police station. The Board agreed to reduce \$5,000.00 to \$1,400.00. Mr. Porter asked why account #1411.75 (Other expenses) went from zero to \$2,950.00. Mrs. Moore replied that Chief Porter would like to get a new phone system from COSTARS. Mr. Toth asked about account #1413.15 Materials and Supplies. Mrs. Moore replied that is for new furniture.

Mr. Amentas asked Mrs. Moore about the procedure to increase the budget. Mrs. Moore replied that you cannot increase the budget more than 10% in the aggregate or more than 25% in any major category. Mr. Amentas asked what is considered a major category. Mr. Pompo replied that police or trash would be a major category. Mr. Amentas asked what a category is. Mrs. Moore replied that it is not defined in the second class township book.



Chris Amentas asked Mrs. Moore why Denise Miller's wage is so much higher for 2013. Mrs. Moore replied that is because the former treasurer broke out her salary and benefits in detail, and now she added everything together in one account number.

Mr. Porter asked Tag Gathercole what the \$50,000.00 under account#1430.77 is for. Mr. Gathercole replied that the \$50,000.00 is for a new pickup truck. Mr. Porter asked Mr. Gathercole if he is paying to store salt at another facility. Mr. Gathercole replied that since it was a light winter, the facility waived the storage fee.

Mr. Amentas stated that if the one full time police officer is omitted from the budget, that would be approximately \$110,000.00 and the budget assumes that one officer is coming back instead of having two officers out. Mr. Porter replied "no." Mrs. Moore replied that the two officers that are on workers comp are in the full time officer's salary total as if they are not disabled. Mr. Amentas asked Mrs. Moore to clarify that the budget actually is stating that both will be back to work. Mrs. Moore replied "yes." Mr. Amentas stated that it is not a reasonable assumption, so the full time officer has to be backed out and assume that one will not be back. He also stated that an adjustment needs to be incorporated into the part time wages and that the 2013 budget number can be a little lower than the 2012 projected number if it's assuming that one officer will be back. Mrs. Moore stated that Chief Porter has been asking if the two disabled officers are getting their accrued vacation and sick time paid in 2012, or will we continue to carry the accrued time. Mr. Porter would like clarification if Mrs. Moore means a "buy out" or to put them back to work. Mrs. Moore replied that if they paid the officers their accrued time in 2013, it would be at a higher rate. Mr. Amentas asked Mrs. Moore how they can accrue their time when they are not working. Mrs. Moore replied that it's in their contract. Mrs. Moore asked the Board if she is to adjust the full time salaries by taking out the one new officer. Mr. Amentas, Mr. Toth, and Mr. Porter replied "yes." Mr. Pomorski replied "no."

Mrs. Moore asked the Board if the budget should reflect a full time manager or a part time manager. Mr. Toth replied "part time."

Mr. Porter asked Mr. Gathercole about account #1431.25 Uniforms. Mr. Gathercole replied that they cancelled their uniform contract and he now buys shirts and boots for his department at approximately \$300.00 per person. Mr. Porter also asked about account #1431.30 Small Tools. Mr. Gathercole replied that line item is for small tools that they may need such as a portable generator.

Mr. Toth asked Mrs. Moore about the comp plan. Mrs. Moore replied that there is a "capital projects" budget page with the comp plan payment of \$19,000.00, the first lease payment for the potential purchase of a police car for \$9,000.00, and \$100,000.00 for interfund transfer to cover the potential general fund shortfall. Mr. Amentas asked Mr. Pompo if the \$40,000 for the comp plan should be in the budget. Mr. Pompo replied that could be part of what is accrued in the general fund budget. Mr. Amentas stated that if the capital projects fund sheet is part of the budget the Board needs to make a motion to advertise it.

Mr. Amentas suspended the November 27, 2012 budget meeting at 7:15 PM until after BOS meeting.

The November 27, 2012 budget meeting resumed at 11:22 PM.

Mr. Toth asked Mrs. Moore how long the non uniform employees have been contributing 10% to their medical insurance. Mrs. Moore replied "approximately 2009."

Mr. Porter asked Mrs. Moore to change the \$906,000.00 year to date earned income to \$1,050,000.00. Mrs. Moore replied that November is not over yet, so that number cannot be changed yet. Once the rest of the earned income is received, all the accounts can be updated. Mrs. Moore asked this Board if she should raise the \$1,050,000.00 earned income budget total. Mr. Pomorski suggested going higher. Mr. Amentas replied that 2011 was \$1,047,048.11 and he doesn't want to base the projection on just this year. Mr. Amentas also stated that the surplus should be determined as close as possible because it needs to be budgeted. Mrs. Moore stated that Keystone Collections said to average the last four years to calculate the earned income budget total. Mr. Amentas stated that it is showing a surplus this year and that number needs to be pushed to 2013. Mrs. Moore replied that she is factoring in what is coming in, and adjustments to be made in January such as payroll. Mr. Porter stated that the road department is technically borrowing \$50,000.00 from the liquid fuels fund. Mrs. Moore replied that this money is fully documented with the PennDot MS907 form. Mr. Porter suggested putting the \$50,000.00 back to the liquid fuels fund. Mr. Amentas replied that the only way they could do that is to cover \$50,000.00 from somewhere else.

Mr. Amentas asked Mrs. Moore why the liability insurance increased. Mrs. Moore replied that the allocation of 2013 charges is based on October 2012 year to date salaries by department.

Mr. Amentas directed Mrs. Moore to add a 2% raise in the budget for the non uniformed employees, decrease the park and recreation budget to \$10,000.00 from \$19,000.00, and the Historical Commission from \$1,500.00 to zero, and move the \$40,000.00 surplus to the 2013 budget.

Sharon Scott asked the Board if there is going to be a real estate tax in 2013. Mr. Amentas replied "no." Mrs. Scott also suggested the elimination of the township chief of police position.

Mr. Amentas made a motion to advertise the 2013 budget with the following changes: The \$40,000.00 surplus projection be shown as General Fund for 2013, account #4110.20 (Police clothing and uniforms) will be reduced from \$9,000.00 to \$3,000.00, account #1413.25 (Police repairs and maintenance) reduced from \$5,000.00 to \$1,400.00, account #1446.10 (Parks and Recreation) reduced from \$19,000.00 to \$10,000.00, account #1446.30 (Historical Commission) reduced from \$1,500.00 to zero, \$100,000.00 for Liquid Fuels for the repairs of Mount Carmel Road and Park Avenue, and furthermore the budget will reflect \$40,000 for a part time manager. Mr. Pomorski voted nae. Mr. Amentas, Mr. Porter, and Mr. Toth voted yea. Mr. Porter stated that he voted yea to "advertisement." Vote passed.

Adjournment – Mr. Amentas made a motion to adjourn the November 27, 2012 budget meeting at 11:59 PM.

Respectfully Submitted,



Denise Miller  
Township Secretary



| G/L acct #                                | 2011<br>Actual | 2012<br>Budget | Oct 31, 2012<br>Actual | 2012<br>Projection | 2013<br>Budget<br>F/T Mgr | 2013<br>Budget<br>P/T Mgr |
|---|----------------|----------------|------------------------|--------------------|---------------------------|---------------------------|
| <i>General Fund Revenue</i>               |                |                |                        |                    |                           |                           |
| 1310.10 · Real Estate Transfer Tax        | 105,575.20     | 110,000.00     | 80,205.00              | 108,484.00         | 110,000.00                | 110,000.00                |
| 1310.20 · Earned Income Tax-Current Year  | 1,047,058.11   | 975,000.00     | 906,405.67             | 1,050,000.00       | 1,050,000.00              | 1,050,000.00              |
| 1310.25 · Earned Income Tax-CY comm paid  | (8,297.04)     | (13,163.00)    | (12,644.73)            | (14,175.00)        | (14,175.00)               | (14,175.00)               |
| 1310.50 · Local Services Tax-current year | 14,699.30      | 17,000.00      | 16,311.72              | 18,500.00          | 18,000.00                 | 18,000.00                 |
| 1310.55 · Local Services Tax-CY comm paid | (49.18)        | (230.00)       | (205.35)               | (249.75)           | (230.00)                  | (230.00)                  |
| 1320.10 · Road Opening Permit             | 1,805.00       | 10,000.00      | 8,235.00               | 9,500.00           | 10,000.00                 | 10,000.00                 |
| 1320.15 · Commercial Permits              | 0.00           | 0.00           | 75.00                  | 75.00              | 100.00                    | 100.00                    |
| 1320.20 · Building Permits                | 74,801.08      | 60,000.00      | 46,729.06              | 50,000.00          | 50,000.00                 | 50,000.00                 |
| 1320.25 · Refund of Building Permit Fees  | (174.00)       | 0.00           | 0.00                   | 0.00               | 0.00                      | 0.00                      |
| 1320.35 · Sanitation-water/sewer connectn | 6,104.00       | 0.00           | 0.00                   | 0.00               | 0.00                      | 0.00                      |
| 1320.40 · Zoning Permit                   | 150.00         | 0.00           | 0.00                   | 0.00               | 0.00                      | 0.00                      |
| 1320.45 · Burning Permit                  | 25.00          | 0.00           | 30.00                  | 30.00              | 0.00                      | 0.00                      |
| 1320.50 · Miscellaneous Permits           | 189.00         | 1,000.00       | 95.00                  | 95.00              | 100.00                    | 100.00                    |
| 1320.55 · Contractors Registration        | 150.00         | 0.00           | 75.00                  | 75.00              | 100.00                    | 100.00                    |
| 1320.60 · Cable TV Franchise Fees-Comcast | 61,810.64      | 63,000.00      | 92,854.51              | 62,000.00          | 63,000.00                 | 63,000.00                 |
| 1320.65 · Cable TV Franchise Fees-Verizon | 70,243.36      | 70,000.00      | 57,916.40              | 78,000.00          | 78,000.00                 | 78,000.00                 |
| 1331.10 · Vehicle Code Violations         | 15,055.86      | 18,000.00      | 13,787.60              | 15,500.00          | 15,500.00                 | 15,500.00                 |
| 1331.20 · Violations of Ord./Statutes     | 250.00         | 2,000.00       | 2,733.90               | 3,000.00           | 3,000.00                  | 3,000.00                  |
| 1331.30 · State Police Fines              | 7,098.48       | 8,000.00       | 3,696.07               | 8,000.00           | 8,000.00                  | 8,000.00                  |
| 1331.40 · Court Fines                     | 463.31         | 1,000.00       | 0.00                   | 0.00               | 0.00                      | 0.00                      |
| 1331.50 · Hidden Valley MHP Civil Penalty | 0.00           | 0.00           | 12,000.00              | 12,000.00          | 0.00                      | 0.00                      |
| 1341.10 · Interest Earned                 | 448.15         | 1,000.00       | 331.10                 | 410.00             | 400.00                    | 400.00                    |
| 1350.10 · Property Taxes (PURTA)          | 1,472.33       | 2,000.00       | 1,588.75               | 2,000.00           | 2,000.00                  | 2,000.00                  |
| 1350.15 · Volunteer Fire Relief Funds     | 90,762.72      | 50,000.00      | 51,273.96              | 51,273.96          | 50,000.00                 | 50,000.00                 |
| 1350.20 · State Supplemental Pension Asst | 79,516.54      | 87,140.00      | 71,137.20              | 71,137.20          | 70,000.00                 | 70,000.00                 |
| 1350.25 · Winter Traffic Services Agrmt   | 24,821.20      | 25,200.00      | 25,689.84              | 25,689.84          | 25,000.00                 | 25,000.00                 |
| 1350.30 · Winter Traffic-Severe Winter Aj | 6,201.51       | 0.00           | 0.00                   | 0.00               | 0.00                      | 0.00                      |
| 1350.40 · Recycling - 904 Grant           | 0.00           | 1,000.00       | 795.73                 | 795.73             | 1,000.00                  | 1,000.00                  |
| 1350.45 · Chester Cty Police Trng Reimb   | 676.38         | 0.00           | 0.00                   | 0.00               | 0.00                      | 0.00                      |
| 1350.55 · Public Safety-SRO/COPS          | 0.00           | 900.00         | 1,287.72               | 1,287.72           | 1,000.00                  | 1,000.00                  |
| 1361.10 · Lease Income                    | 29,863.73      | 31,000.00      | 25,610.29              | 30,761.77          | 31,000.00                 | 31,000.00                 |
| 1361.20 · Sale of Maps & Publications     | 150.00         | 0.00           | 150.00                 | 150.00             | 150.00                    | 150.00                    |
| 1361.12 · Cable Tower Registration        | 0.00           | 10,000.00      | 0.00                   | 1,800.00           | 1,800.00                  | 1,800.00                  |
| 1362.10 · Police Reports-Copies           | 630.00         | 800.00         | 900.00                 | 1,000.00           | 1,000.00                  | 1,000.00                  |
| 1362.20 · Security Alarm Fee - fines      | 0.00           | 500.00         | 0.00                   | 75.00              | 150.00                    | 150.00                    |
| 1362.30 · Special Police Services         | 0.00           | 1,000.00       | 700.00                 | 700.00             | 500.00                    | 500.00                    |
| 1362.40 · Buckle Up reimb funding         | 1,100.00       | 0.00           | 0.00                   | 0.00               | 0.00                      | 0.00                      |
| 1364.05 · Trash Removal Fee 2005          | 150.00         | 0.00           | 550.00                 | 550.00             | 0.00                      | 0.00                      |
| 1364.06 · Trash Removal Fee 2006          | 260.00         | 2,242.00       | 1,065.00               | 1,065.00           | 500.00                    | 500.00                    |

| G/L acct #                                | 2011                | 2012                | Oct 31, 2012        | 2012                | 2013                | 2013                |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
|   | Actual              | Budget              | Actual              | Projection          | Budget              | Budget              |
|   |                     |                     |                     |                     | F/T Mgr             | P/T Mgr             |
| 1364.07 · Trash Removal Fee 2007          | 755.05              | 2,247.00            | 1,635.26            | 2,000.00            | 2,000.00            | 2,000.00            |
| 1364.08 · Trash Removal Fee 2008          | 811.72              | 8,846.00            | 2,943.88            | 3,000.00            | 3,000.00            | 3,000.00            |
| 1364.09 · Trash Removal Fee 2009          | 2,776.78            | 11,772.00           | 4,450.37            | 5,000.00            | 5,000.00            | 5,000.00            |
| 1364.10 · Trash Removal Fee 2010          | 22,296.92           | 22,452.00           | 7,603.78            | 10,000.00           | 10,000.00           | 10,000.00           |
| 1364.11 · Trash Removal Fee 2011          | 762,715.63          | 40,000.00           | 57,393.65           | 60,000.00           | 20,000.00           | 20,000.00           |
| 1364.12 · Trash Removal Fee 2012          | 0.00                | 848,510.00          | 741,049.77          | 775,000.00          | 55,000.00           | 55,000.00           |
| 1364.13 · Trash Removal Fee 2013          | 0.00                | 0.00                | 0.00                | 0.00                | 854,915.00          | 854,915.00          |
| 1364.26 · Allowance for Doubtful Ac 2012  | 0.00                | (50,000.00)         | 0.00                | (50,000.00)         | 0.00                | 0.00                |
| 1364.27 · Allowance for Doubtful Ac 2013  | 0.00                | 0.00                | 0.00                | 0.00                | (50,000.00)         | (50,000.00)         |
| 1364.30 · Trash Discounts Taken 2011      | (48,983.00)         | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                |
| 1364.31 · Trash Discounts Taken 2012      | 0.00                | (47,275.00)         | (39,772.00)         | (39,772.00)         | 0.00                | 0.00                |
| 1364.32 · Trash Discounts Taken 2013      | 0.00                | 0.00                | 0.00                | 0.00                | (40,000.00)         | (40,000.00)         |
| 1364.35 · Trash Overpayment Refunds       | (400.00)            | 0.00                | (5,997.75)          | (5,997.75)          | 0.00                | 0.00                |
| 1364.40 · Trash Certification Fee         | 3,929.00            | 4,000.00            | 5,010.60            | 5,200.00            | 4,500.00            | 4,500.00            |
| 1364.45 · Trash Penalties                 | 5,833.94            | 0.00                | 197.65              | 197.65              | 0.00                | 0.00                |
| 1364.47 · Collections Specialists Fee     | (125.06)            | 0.00                | (79.93)             | (79.93)             | 0.00                | 0.00                |
| 1364.50 · Trash Service Charges (\$5)     | 11,994.25           | 6,000.00            | 10,306.00           | 10,306.00           | 8,500.00            | 8,500.00            |
| 1364.55 · Dumpster Use Fee                | 567.00              | 1,200.00            | 505.00              | 505.00              | 500.00              | 500.00              |
| 1364.60 · Recyclable Sales                | 2,118.00            | 2,000.00            | 711.00              | 711.00              | 600.00              | 600.00              |
| 1364.65 · Road Dept chipping, grass cuttg | 300.00              | 1,000.00            | 80.00               | 80.00               | 100.00              | 100.00              |
| 1364.70 · Scrap Disposal                  | 2,300.00            | 3,000.00            | 1,357.70            | 1,500.00            | 1,500.00            | 1,500.00            |
| 1364.75 · Sales of Trash Bags             | 3,348.00            | 3,500.00            | 1,721.75            | 1,800.00            | 1,800.00            | 1,800.00            |
| 1364.80 · Sales of Leaf Bags              | 33.00               | 100.00              | 21.00               | 30.00               | 30.00               | 30.00               |
| 1364.85 · Hazardous Waste Municip Rebate  | 1,182.30            | 1,500.00            | 379.49              | 1,000.00            | 1,000.00            | 1,000.00            |
| 1389.10 · Insurance Refund                | 0.00                | 0.00                | 5,689.95            | 5,689.95            | 0.00                | 0.00                |
| 1389.20 · Reimbursements                  | 10.63               | 1,000.00            | 387.47              | 387.47              | 0.00                | 0.00                |
| 1389.50 · Park & Rec Patriotic Lndmk Fnds | 0.00                | 0.00                | 100.00              | 100.00              | 0.00                | 0.00                |
| 1389.60 · Misc Revenue                    | 1,302.62            | 1,000.00            | 784.78              | 800.00              | 300.00              | 300.00              |
| 1390.10 · Sale of Fixed Assets            | 3,126.00            | 0.00                | 945.00              | 945.00              | 0.00                | 0.00                |
| <b>Total Revenue</b>                      | <b>2,408,903.46</b> | <b>2,395,241.00</b> | <b>2,206,803.86</b> | <b>2,377,932.86</b> | <b>2,454,640.00</b> | <b>2,454,640.00</b> |

| G/L acct #                                     | 2011<br>Actual | 2012<br>Budget | Oct 31, 2012<br>Actual | 2012<br>Projection | 2013<br>Budget<br>F/T Mgr | 2013<br>Budget<br>P/T Mgr |
|--|----------------|----------------|------------------------|--------------------|---------------------------|---------------------------|
| <i>General Fund Expense</i>                    |                |                |                        |                    |                           |                           |
| <i>Administration</i>                          |                |                |                        |                    |                           |                           |
| 1400.10 · Supervisor - salary                  | 12,500.00      | 12,500.00      | 9,375.00               | 12,500.00          | 12,500.00                 | 12,500.00                 |
| 1400.20 · Supervisor - social security         | 1,338.71       | 956.00         | 717.15                 | 956.25             | 956.25                    | 956.25                    |
| 1401.10 · Treasurer - salary & wages           | 70,672.94      | 75,000.00      | 32,692.19              | 42,307.54          | 52,000.00                 | 52,000.00                 |
| 1401.11 · Twp Manager - salary & wages         | 0.00           | 0.00           | 0.00                   | 0.00               | 75,000.00                 | 60,000.00                 |
| 1401.20 · Secretary - salary                   | 37,290.11      | 37,260.00      | 31,346.52              | 37,260.00          | 46,941.44                 | 46,941.44                 |
| 1401.21 · Secretary - overtime                 | 2,397.87       | 2,604.00       | 2,824.05               | 3,400.00           | 0.00                      | 0.00                      |
| 1401.23 · Secretary - holiday                  | 2,191.28       | 1,854.00       | 1,041.60               | 1,909.60           | 0.00                      | 0.00                      |
| 1401.24 · Secretary - vacation                 | 3,034.08       | 2,528.00       | 2,652.83               | 3,002.83           | 0.00                      | 0.00                      |
| 1401.25 · Secretary - personal                 | 674.24         | 337.00         | 260.40                 | 260.40             | 0.00                      | 0.00                      |
| 1401.26 · Secretary - sick                     | 2,317.29       | 3,161.00       | 1,154.66               | 1,200.00           | 0.00                      | 0.00                      |
| 1401.30 · Part Time - salary & wages           | 44,451.84      | 42,209.00      | 10,799.36              | 10,799.36          | 0.00                      | 0.00                      |
| 1401.35 · Personnel Costs Alloc-trash/rec      | (37,882.17)    | (54,303.00)    | (14,858.87)            | (18,082.00)        | 0.00                      | 0.00                      |
| 1401.40 · Social Security                      | 12,471.92      | 12,618.00      | 6,331.92               | 7,645.39           | 13,306.52                 | 7,569.02                  |
| 1401.45 · Pension Plan                         | 8,995.71       | 8,223.00       | 4,950.75               | 4,950.75           | 8,697.24                  | 4,947.24                  |
| 1401.45 · Pension Plan (credit for forfeiture) | 0.00           | (8,000.00)     | 0.00                   | (8,000.00)         | 0.00                      | 0.00                      |
| 1401.47 · P/Y State Aid Overpmt adjustmnt      | 6,790.39       | 0.00           | 0.00                   | 0.00               | 0.00                      | 0.00                      |
| 1401.50 · Unemployment Comp Insur              | 1,716.40       | 2,560.00       | 885.25                 | 885.25             | 1,275.00                  | 850.00                    |
| 1401.55 · Workman's Comp Insur                 | 7,926.39       | 9,187.00       | 9,979.86               | 9,979.86           | 7,452.98                  | 7,452.98                  |
| 1401.60 · Medical Insurance                    | 44,079.60      | 47,307.00      | 20,480.03              | 24,898.95          | 57,348.48                 | 28,077.84                 |
| 1401.65 · Med Insur - employee contrib         | (4,637.06)     | (4,731.00)     | (2,146.70)             | (2,489.90)         | (5,734.84)                | (2,807.78)                |
| 1401.70 · Dental Insurance                     | 2,085.84       | 2,253.00       | 851.69                 | 1,039.41           | 1,126.32                  | 1,126.32                  |
| 1401.75 · Life Insurance                       | 264.00         | 312.00         | 234.00                 | 292.00             | 504.00                    | 336.00                    |
| 1401.80 · Disability Insur - short term        | 662.54         | 686.00         | 468.91                 | 567.75             | 1,073.04                  | 593.04                    |
| 1401.85 · Disability Insur - long term         | 520.98         | 540.00         | 368.62                 | 446.32             | 826.20                    | 466.20                    |
| 1401.86 · Aflac Employee pmt                   | (664.20)       | 0.00           | (561.00)               | (648.12)           | (755.04)                  | (755.04)                  |
| 1401.87 · Aflac insurance                      | 639.60         | 0.00           | 576.72                 | 639.09             | 755.04                    | 755.04                    |
| 1401.90 · Insurance - bonding                  | 831.00         | 410.00         | (52.00)                | 383.00             | 400.00                    | 400.00                    |
| 1401.95 · Meetings, Conferences, Training      | 185.61         | 1,000.00       | 1,103.11               | 1,103.11           | 1,000.00                  | 1,000.00                  |
| 1401.96 · Dues & Memberships                   | 3,708.00       | 3,380.00       | 2,373.00               | 2,373.00           | 2,000.00                  | 2,000.00                  |
| 1402.10 · Auditing Fee                         | 14,000.00      | 14,500.00      | 0.00                   | 14,500.00          | 15,080.00                 | 15,080.00                 |
| 1403.10 · Chester Cty Tax Collec Comm          | 0.00           | 500.00         | 0.00                   | 0.00               | 0.00                      | 0.00                      |
| 1404.10 · Legal Services - Solicitor           | 55,517.08      | 75,000.00      | 27,378.49              | 35,000.00          | 35,000.00                 | 35,000.00                 |
| 1404.28 · Prior Year Legal Expenses            | 0.00           | 0.00           | 4,235.94               | 4,235.94           | 0.00                      | 0.00                      |
| 1406.10 · Advertising - Ordinances/Mtgs        | 2,389.39       | 4,000.00       | 3,278.98               | 4,000.00           | 4,000.00                  | 4,000.00                  |
| 1406.15 · Payroll Service                      | 5,833.30       | 5,800.00       | 6,024.92               | 6,500.00           | 6,500.00                  | 6,500.00                  |
| 1406.18 · Outside Consultant Fees              | 0.00           | 0.00           | 8,775.00               | 10,312.00          | 0.00                      | 0.00                      |

| G/L acct #                                | 2011<br>Actual | 2012<br>Budget | Oct 31, 2012<br>Actual | 2012<br>Projection | 2013<br>Budget<br>F/T Mgr | 2013<br>Budget<br>P/T Mgr |
|---|----------------|----------------|------------------------|--------------------|---------------------------|---------------------------|
| 1406.20 · Outside Bookkeeping Svc         | 0.00           | 0.00           | 6,559.36               | 7,200.00           | 0.00                      | 0.00                      |
| 1406.22 · Temp cost alloc-trash/recycling | 0.00           | 0.00           | (6,559.36)             | (7,200.00)         | 0.00                      | 0.00                      |
| 1406.25 · Bank Service Fee                | 61.90          | 0.00           | 30.00                  | 30.00              | 0.00                      | 0.00                      |
| 1406.27 · Late Fees                       | 14.84          | 0.00           | 375.25                 | 375.25             | 0.00                      | 0.00                      |
| 1406.30 · Office Supplies                 | 4,459.39       | 4,500.00       | 4,549.27               | 5,000.00           | 4,000.00                  | 4,000.00                  |
| 1406.35 · Postage                         | 499.74         | 3,400.00       | 1,950.49               | 2,000.00           | 300.00                    | 300.00                    |
| 1406.37 · Township Newsletters            | 3,230.22       | 6,500.00       | 0.00                   | 0.00               | 3,000.00                  | 3,000.00                  |
| 1406.40 · Printing                        | 163.89         | 600.00         | 237.00                 | 237.00             | 250.00                    | 250.00                    |
| 1406.45 · Subscriptions                   | 262.74         | 0.00           | 0.00                   | 0.00               | 0.00                      | 0.00                      |
| 1406.50 · Telephone                       | 3,428.77       | 3,800.00       | 4,104.42               | 4,777.77           | 4,500.00                  | 4,500.00                  |
| 1406.55 · Cellular Telephone              | 1,071.62       | 1,300.00       | 596.40                 | 659.40             | 252.00                    | 252.00                    |
| 1406.60 · Insurance - Liability           | 6,749.50       | 7,058.00       | 6,882.74               | 6,882.74           | 3,193.57                  | 3,193.57                  |
| 1406.65 · Rent - Copier                   | 3,450.87       | 3,540.00       | 2,961.84               | 3,846.84           | 3,540.00                  | 3,540.00                  |
| 1406.70 · Rent - Postage Meter            | 800.98         | 840.00         | 381.13                 | 425.00             | 240.00                    | 240.00                    |
| 1406.75 · Other Services & Charges        | 1,013.08       | 1,000.00       | 687.69                 | 687.69             | 500.00                    | 500.00                    |
| 1406.76 · Contributions/Donations         | 50.00          | 0.00           | 0.00                   | 0.00               | 7,000.00                  | 7,000.00                  |
| 1406.80 · Prior Year Adjustments          | 0.00           | 0.00           | 291.10                 | 291.10             | 0.00                      | 0.00                      |
| 1406.90 · MS4 NOI submission review fee   | 0.00           | 0.00           | 2,500.00               | 2,500.00           | 0.00                      | 0.00                      |
| 1407.10 · DSL Internet Service            | 648.30         | 650.00         | 130.84                 | 130.84             | 0.00                      | 0.00                      |
| 1407.20 · Computer Repairs/Maint          | 2,171.25       | 1,000.00       | 1,781.25               | 1,900.00           | 1,000.00                  | 1,000.00                  |
| 1407.30 · Computer Network Expense        | 1,984.50       | 2,030.00       | 346.50                 | 346.50             | 140.00                    | 140.00                    |
| 1407.40 · Website                         | 2,652.93       | 500.00         | 834.15                 | 900.00             | 500.00                    | 500.00                    |
| 1408.10 · Engineering Services            | 12,003.13      | 20,000.00      | 9,143.74               | 10,000.00          | 15,000.00                 | 15,000.00                 |
| 1408.20 · Storm Sewer Mapping             | 1,250.00       | 8,000.00       | 0.00                   | 0.00               | 0.00                      | 0.00                      |
| 1409.10 · Electric                        | 5,737.14       | 9,000.00       | 4,506.24               | 5,781.24           | 5,750.00                  | 5,750.00                  |
| 1409.20 · Gas                             | 3,758.82       | 5,000.00       | 2,625.17               | 3,325.17           | 3,500.00                  | 3,500.00                  |
| 1409.30 · Materials & Supplies            | 213.89         | 500.00         | 963.48                 | 1,000.00           | 500.00                    | 500.00                    |
| 1409.40 · Insurance - Property            | 517.55         | 865.00         | 771.30                 | 771.30             | 721.00                    | 721.00                    |
| 1409.50 · Repairs & Maintenance           | 1,541.55       | 5,000.00       | 6,994.62               | 6,444.62           | 4,000.00                  | 4,000.00                  |
| 1409.75 · Real Estate Taxes               | 0.00           | 0.00           | 1,639.10               | 1,639.10           | 1,640.00                  | 1,640.00                  |
| 1409.80 · Other                           | 0.00           | 1,200.00       | 215.85                 | 215.85             | 216.00                    | 216.00                    |
|   | 360,039.28     | 385,934.00     | 229,041.95             | 274,295.19         | 396,995.20                | 344,731.12                |

Police

|   |            |            |            |            |            |            |
|---|------------|------------|------------|------------|------------|------------|
| 1410.10 · Chief - Salary & Wages          | 77,884.47  | 78,702.00  | 63,107.47  | 78,242.52  | 80,276.31  | 80,276.31  |
| 1410.15 · Chief P/Y retro salary adjstmt  | 0.00       | 0.00       | 4,148.40   | 4,148.40   | 0.00       | 0.00       |
| 1410.20 · Full Time Officers Salary/Wages | 220,334.12 | 298,778.00 | 146,848.89 | 180,161.27 | 363,616.30 | 363,616.30 |
| 1410.21 · Full Time Officers Contract OT  | 21,092.38  | 28,387.00  | 12,067.02  | 14,986.14  | 34,101.60  | 34,101.60  |
| 1410.22 · Full Time Officers Other OT     | 25,067.96  | 17,254.00  | 7,237.05   | 8,437.05   | 15,000.00  | 15,000.00  |
| 1410.23 · Full Time Officers Holiday      | 10,535.34  | 24,020.00  | 13,743.01  | 17,570.77  | 25,963.20  | 25,963.20  |
| 1410.24 · Full Time Officers Vacation     | 22,072.56  | 24,031.00  | 15,342.48  | 20,732.28  | 25,998.12  | 25,998.12  |



| G/L acct #                                | 2011        | 2012       | Oct 31, 2012 | 2012        | 2013        | 2013        |
|---|-------------|------------|--------------|-------------|-------------|-------------|
|   | Actual      | Budget     | Actual       | Projection  | Budget      | Budget      |
|   |             |            |              |             | F/T Mgr     | P/T Mgr     |
| 1410.25 · Full Time Officers Personal     | 6,622.81    | 9,832.00   | 3,534.10     | 5,634.10    | 11,135.40   | 11,135.40   |
| 1410.26 · Full Time Officers Sick         | 13,272.37   | 21,836.00  | 8,187.70     | 12,771.36   | 25,963.20   | 25,963.20   |
| 1410.27 · Officer Workers Comp Reg Pay    | 64,519.20   | 0.00       | 50,685.60    | 62,753.60   | 0.00        | 0.00        |
| 1410.28 · Officer Workers Comp O/T Pay    | 4,838.94    | 0.00       | 3,801.42     | 4,706.52    | 0.00        | 0.00        |
| 1410.29 · Officer Workers Comp reimb ck   | (41,441.72) | 0.00       | (38,456.00)  | (45,144.00) | 0.00        | 0.00        |
| 1410.30 · Part Time Officers Salary/Wages | 78,391.62   | 45,000.00  | 106,958.40   | 131,320.80  | 60,000.00   | 60,000.00   |
| 1410.31 · Part Time Admin Salary/Wages    | 15,778.20   | 16,222.00  | 14,168.22    | 16,655.88   | 17,341.13   | 17,341.13   |
| 1410.32 · Officer Workers Comp Pay        | 13,941.53   | 0.00       | 0.00         | 0.00        | 0.00        | 0.00        |
| 1410.33 · Officer Workers Comp OT Pay     | 924.30      | 0.00       | 0.00         | 0.00        | 0.00        | 0.00        |
| 1410.34 · Officer Workers Comp reimb      | (9,683.14)  | 0.00       | 0.00         | 0.00        | 0.00        | 0.00        |
| 1410.35 · Officer Workers Comp Pay        | 23,537.56   | 0.00       | 50,685.60    | 62,753.60   | 0.00        | 0.00        |
| 1410.36 · Officer WorkersComp OT Pay      | 1,792.20    | 0.00       | 3,801.42     | 4,706.52    | 0.00        | 0.00        |
| 1410.37 · Officer Workers Comp reimb      | (16,547.13) | 0.00       | (36,036.00)  | (44,616.00) | 0.00        | 0.00        |
| 1410.40 · Social Security                 | 37,424.71   | 43,115.00  | 30,642.91    | 31,827.76   | 39,168.08   | 0.00        |
| 1410.45 · Pension Plan                    | 64,440.45   | 65,937.00  | 65,799.35    | 65,799.35   | 66,000.00   | 66,000.00   |
| 1410.50 · Unemployment Comp Insur         | 3,858.77    | 7,680.00   | 4,016.28     | 4,103.22    | 5,100.00    | 5,100.00    |
| 1410.55 · Workmans Comp Insur             | 25,373.28   | 29,398.00  | 34,126.43    | 34,126.44   | 46,468.44   | 46,468.44   |
| 1410.60 · Medical Insurance               | 102,920.48  | 118,408.00 | 101,056.40   | 121,744.36  | 137,151.36  | 137,151.36  |
| 1410.65 · Medical Insur Employee Contrib  | (2,747.19)  | (3,209.00) | (2,542.06)   | (3,190.56)  | (3,847.25)  | (3,847.25)  |
| 1410.66 · Med Insur Police Opt Out 50% rb | 4,582.81    | 4,518.00   | 3,564.33     | 4,412.98    | 5,017.22    | 5,017.22    |
| 1410.67 · Reimb of CoPay Differential     | 1,748.27    | 2,000.00   | 1,966.25     | 2,000.00    | 1,500.00    | 1,500.00    |
| 1410.70 · Dental Insurance                | 4,665.12    | 5,382.00   | 4,485.20     | 5,382.24    | 5,382.24    | 5,382.24    |
| 1410.75 · Life Insurance                  | 3,057.60    | 2,772.00   | 2,611.00     | 3,225.60    | 3,561.60    | 3,561.60    |
| 1410.80 · Disability Insurance-Short Term | 2,763.60    | 2,400.00   | 2,380.88     | 2,855.64    | 2,848.56    | 2,848.56    |
| 1410.81 · Aflac - Employee Paid           | (9,930.40)  | 0.00       | (9,470.16)   | (11,724.96) | (10,823.04) | (10,823.04) |
| 1410.82 · Aflac insurance                 | 9,305.92    | 0.00       | 9,853.92     | 11,657.76   | 10,823.04   | 10,823.04   |
| 1410.85 · Disability Insurance-Long Term  | 2,173.44    | 1,890.00   | 1,872.25     | 2,245.59    | 2,240.04    | 2,240.04    |
| 1410.95 · Meetings, Conferences, Training | 606.20      | 1,000.00   | 929.00       | 929.00      | 2,000.00    | 2,000.00    |
| 1410.96 · Dues & Memberships              | 220.00      | 200.00     | 370.00       | 370.00      | 370.00      | 370.00      |
| 1411.00 · Office Supplies                 | 1,875.67    | 1,500.00   | 2,522.84     | 2,700.00    | 2,000.00    | 2,000.00    |
| 1411.05 · Operating Supplies              | 2,529.41    | 3,000.00   | 7,109.26     | 7,300.00    | 3,500.00    | 3,500.00    |
| 1411.10 · Medical Supplies                | 197.56      | 100.00     | 123.61       | 123.61      | 100.00      | 100.00      |
| 1411.15 · Laboratory Services             | 0.00        | 200.00     | 0.00         | 0.00        | 200.00      | 200.00      |
| 1411.20 · Clothing & Uniforms             | 1,835.81    | 1,500.00   | 2,768.67     | 2,918.67    | 9,000.00    | 9,000.00    |
| 1411.25 · Ammunition                      | 1,815.45    | 1,000.00   | 30.49        | 30.49       | 2,000.00    | 2,000.00    |
| 1411.30 · Professional Services-ERT       | 3,155.00    | 0.00       | 3,000.00     | 3,000.00    | 3,000.00    | 3,000.00    |
| 1411.35 · Postage                         | 13.25       | 0.00       | 23.96        | 23.96       | 0.00        | 0.00        |
| 1411.40 · Subscriptions                   | 37.50       | 100.00     | 0.00         | 0.00        | 200.00      | 200.00      |
| 1411.45 · Telephone                       | 2,065.22    | 2,000.00   | 2,959.64     | 3,572.67    | 4,000.00    | 4,000.00    |
| 1411.50 · Cellular Telephone              | 4,071.92    | 3,500.00   | 4,394.69     | 5,894.69    | 4,700.00    | 4,700.00    |
| 1411.55 · Radio Equipment Maint.          | 0.00        | 0.00       | 75.00        | 75.00       | 0.00        | 0.00        |



| G/L acct #                                   | 2011        | 2012        | Oct 31, 2012 | 2012        | 2013         | 2013         |
|--|-------------|-------------|--------------|-------------|--------------|--------------|
|  | Actual      | Budget      | Actual       | Projection  | Budget       | Budget       |
|  |             |             |              |             | F/T Mgr      | P/T Mgr      |
| 1411.60 · Insurance - Liability              | 12,798.99   | 14,117.00   | 13,065.50    | 13,065.50   | 17,729.32    | 17,729.32    |
| 1411.65 · Rent - Copier                      | 1,791.92    | 2,220.00    | 1,369.80     | 1,642.20    | 1,650.00     | 1,650.00     |
| 1411.70 · Other Services & Charges           | 7,696.33    | 2,500.00    | 3,298.20     | 3,538.34    | 3,000.00     | 3,000.00     |
| 1411.75 · Other                              | 0.00        | 0.00        | 731.93       | 800.00      | 2,950.00     | 2,950.00     |
| 1412.00 · Vehicles - Fuel                    | 30,008.47   | 30,000.00   | 25,617.84    | 31,867.84   | 35,000.00    | 35,000.00    |
| 1412.05 · Vehicle - Repairs & Maintenance    | 11,185.57   | 10,000.00   | 10,742.78    | 12,151.60   | 10,000.00    | 10,000.00    |
| 1412.15 · Parking - Court House              | 0.00        | 100.00      | 0.00         | 0.00        | 100.00       | 100.00       |
| 1413.00 · Electric                           | 2,935.15    | 2,800.00    | 2,299.68     | 2,759.68    | 2,900.00     | 2,900.00     |
| 1413.05 · Gas                                | 1,107.69    | 1,500.00    | 935.81       | 1,285.81    | 1,500.00     | 1,500.00     |
| 1413.10 · Water                              | 415.28      | 750.00      | 0.00         | 117.21      | 527.28       | 527.28       |
| 1413.15 · Materials & Supplies               | 200.80      | 0.00        | 134.48       | 150.00      | 5,500.00     | 5,500.00     |
| 1413.20 · Insurance - Property               | 4,468.46    | 6,358.00    | 6,253.78     | 6,253.78    | 6,500.00     | 6,500.00     |
| 1413.25 · Repairs & Maintenance              | 832.97      | 1,600.00    | 1,150.00     | 1,400.00    | 5,000.00     | 5,000.00     |
| 1414.00 · Computer Repairs & Maint           | 218.75      | 750.00      | 2,956.25     | 2,956.25    | 2,000.00     | 2,000.00     |
| 1414.05 · Computer Network Expense           | 304.95      | 0.00        | 205.00       | 205.00      | 1,000.00     | 1,000.00     |
| 1414.10 · Contracted Svcs - Cody System      | 2,267.72    | 2,400.00    | 2,267.72     | 2,267.72    | 2,267.72     | 2,267.72     |
|  | 877,226.47  | 933,548.00  | 775,523.69   | 917,685.25  | 1,098,679.87 | 1,059,511.79 |
| <b>Public Works</b>                          |             |             |              |             |              |              |
| 1430.10 · Road Foreman Salary/Wages          | 52,064.83   | 59,023.00   | 42,686.65    | 52,009.48   | 51,866.64    | 51,866.64    |
| 1430.11 · Road Foreman - Overtime            | 10,075.54   | 10,002.00   | 2,588.67     | 2,982.44    | 5,000.00     | 5,000.00     |
| 1430.20 · Road Crew - Salary & Wages         | 150,438.19  | 149,717.00  | 120,003.40   | 155,842.43  | 158,639.30   | 158,639.30   |
| 1430.21 · Road Crew - Overtime               | 19,016.53   | 16,352.00   | 5,018.94     | 6,569.34    | 10,000.00    | 10,000.00    |
| 1430.23 · Road Crew - Holiday                | 10,793.12   | 7,322.00    | 5,474.40     | 7,664.16    | 10,638.32    | 10,638.32    |
| 1430.24 · Road Crew - Vacation               | 20,464.67   | 11,792.00   | 15,477.86    | 20,430.35   | 19,528.40    | 19,528.40    |
| 1430.25 · Road Crew - Personal               | 1,017.86    | 830.00      | 619.42       | 1,166.86    | 1,384.64     | 1,384.64     |
| 1430.26 · Road Crew - Sick                   | 10,058.79   | 8,589.00    | 7,335.41     | 10,054.77   | 9,393.90     | 9,393.90     |
| 1430.30 · Personnel Costs Alloc-Trash/Rec    | (10,184.92) | (26,741.00) | (9,734.36)   | (14,215.26) | (14,220.00)  | (14,220.00)  |
| 1430.35 · Personnel Costs Alloc to Liq Fuels | 0.00        | (50,000.00) | (45,160.54)  | (50,000.00) | (50,000.00)  | (50,000.00)  |
| 1430.40 · Social Security                    | 20,897.98   | 19,558.00   | 15,092.49    | 19,639.07   | 20,383.52    | 0.00         |
| 1430.45 · Pension Plan                       | 12,176.02   | 12,981.00   | 9,262.52     | 9,262.52    | 12,572.53    | 12,572.53    |
| 1430.50 · Unemployment Comp Insurance        | 1,792.04    | 3,200.00    | 1,600.95     | 1,600.95    | 2,125.00     | 2,125.00     |
| 1430.55 · Workman's Comp Insurance           | 11,533.27   | 13,037.00   | 15,949.74    | 15,949.74   | 17,990.78    | 17,990.78    |
| 1430.60 · Medical Insurance                  | 102,204.12  | 109,687.00  | 91,405.80    | 109,686.96  | 116,158.53   | 116,158.53   |
| 1430.65 · Medical Insur Employee Contrib     | (11,155.05) | (10,969.00) | (9,284.15)   | (10,968.70) | (11,615.85)  | (11,615.85)  |
| 1430.70 · Dental Insurance                   | 5,214.60    | 5,632.00    | 4,693.00     | 5,631.60    | 5,631.60     | 5,631.60     |
| 1430.75 · Life Insurance                     | 720.00      | 780.00      | 615.00       | 760.00      | 840.00       | 840.00       |
| 1430.80 · Disability Insurance-Short Term    | 1,435.56    | 1,714.00    | 1,235.24     | 1,481.58    | 1,478.04     | 1,478.04     |
| 1430.81 · Aflac - Employee Paid              | (746.94)    | 0.00        | (1,920.24)   | (2,377.44)  | (2,377.44)   | (2,377.44)   |
| 1430.82 · Aflac insurance                    | 615.46      | 0.00        | 2,011.68     | 2,194.56    | 2,377.44     | 2,377.44     |
| 1430.85 · Disability Insurance-Long Term     | 1,128.72    | 1,350.00    | 971.40       | 1,165.12    | 1,162.32     | 1,162.32     |

| G/L acct #                                | 2011       | 2012       | Oct 31, 2012 | 2012       | 2013       | 2013       |
|---|------------|------------|--------------|------------|------------|------------|
|   | Actual     | Budget     | Actual       | Projection | Budget     | Budget     |
|   |            |            |              |            | F/T Mgr    | P/T Mgr    |
| 1430.95 · Meetings, Conferences, Training | 0.00       | 0.00       | 250.00       | 250.00     | 500.00     | 500.00     |
| 1430.96 · Dues & Memberships              | 0.00       | 0.00       | 0.00         | 0.00       | 200.00     | 200.00     |
| 1431.05 · Operating Supplies              | 2,756.72   | 1,500.00   | 997.68       | 1,047.68   | 3,000.00   | 3,000.00   |
| 1431.10 · Medical Supplies                | 87.00      | 50.00      | 126.12       | 126.12     | 200.00     | 200.00     |
| 1431.20 · Clothing & Uniforms             | 2,958.75   | 200.00     | 871.45       | 871.45     | 1,800.00   | 1,800.00   |
| 1431.25 · Uniform Reimbursement           | (981.43)   | 0.00       | (37.01)      | (37.01)    | 0.00       | 0.00       |
| 1431.30 · Small Tools & Minor Equip       | 205.89     | 1,000.00   | 14.03        | 14.03      | 1,500.00   | 1,500.00   |
| 1431.35 · Repairs & Maintenance           | 279.89     | 500.00     | 797.08       | 797.08     | 600.00     | 600.00     |
| 1431.40 · Street Signs - Supplies         | 83.75      | 0.00       | 74.40        | 74.40      | 100.00     | 100.00     |
| 1431.41 · Highway/Bridge Maint Materials  | 2,608.13   | 0.00       | 0.00         | 0.00       | 3,000.00   | 3,000.00   |
| 1431.50 · Cellular Telephone              | 2,144.63   | 3,000.00   | 1,563.34     | 1,998.34   | 1,800.00   | 1,800.00   |
| 1431.55 · PA One Calls                    | 353.71     | 600.00     | 268.57       | 318.57     | 500.00     | 500.00     |
| 1431.60 · Insurance - Liability           | 6,399.50   | 7,058.00   | 6,532.74     | 6,532.74   | 6,864.11   | 6,864.11   |
| 1431.70 · Other Services & Charges        | 477.50     | 500.00     | 785.00       | 785.00     | 500.00     | 500.00     |
| 1431.75 · Other Expenses                  | 87.42      | 500.00     | 270.00       | 270.00     | 0.00       | 0.00       |
| 1432.00 · Vehicle - fuel                  | 0.00       | 0.00       | 0.00         | 0.00       | 0.00       | 0.00       |
| 1432.05 · Vehicle - fuel diesel           | 0.00       | 4,000.00   | 0.00         | 0.00       | 0.00       | 0.00       |
| 1432.10 · Vehicle - repairs & maintenance | 133.04     | 500.00     | 10.10        | 10.10      | 100.00     | 100.00     |
| 1433.00 · Insurance - property            | 3,434.99   | 4,777.00   | 4,996.92     | 4,996.92   | 5,402.00   | 5,402.00   |
|   | 430,589.88 | 368,041.00 | 293,463.70   | 364,585.95 | 395,023.78 | 374,640.26 |

Fire & EMT

|   |            |            |            |            |            |            |
|---|------------|------------|------------|------------|------------|------------|
| 1441.10 · Fire Marshall - Salary & Wages  | 2,146.00   | 4,016.00   | 971.50     | 1,271.50   | 1,500.00   | 1,500.00   |
| 1441.15 · Social Security                 | 164.21     | 307.00     | 74.35      | 97.27      | 114.75     | 114.75     |
| 1441.20 · Unemployment Comp Insurance     | 73.98      | 321.00     | 50.57      | 61.54      | 60.00      | 60.00      |
| 1441.25 · Wormans Comp Insurance          | 9,670.76   | 7,890.00   | 9,539.87   | 9,539.87   | 10,000.00  | 10,000.00  |
| 1441.30 · Meetings, Conferences, Training | 139.79     | 2,000.00   | 2,945.98   | 2,945.98   | 2,500.00   | 2,500.00   |
| 1441.35 · Dues & Memberships              | 150.00     | 250.00     | 440.00     | 440.00     | 500.00     | 500.00     |
| 1441.40 · Subsidy to Fire Companies       | 62,000.00  | 62,000.00  | 46,500.00  | 62,000.00  | 62,000.00  | 62,000.00  |
| 1441.45 · Subsidy to Relief Association   | 90,762.73  | 46,000.00  | 51,273.97  | 51,273.97  | 50,000.00  | 50,000.00  |
| 1441.50 · Hydrants                        | 15,954.93  | 15,000.00  | 16,250.79  | 19,496.01  | 19,471.32  | 19,471.32  |
| 1441.55 · Clothing & Uniforms             | 420.97     | 300.00     | 0.00       | 0.00       | 300.00     | 300.00     |
| 1441.60 · Supplies                        | 527.63     | 600.00     | 1,696.86   | 1,696.86   | 600.00     | 600.00     |
| 1441.65 · Cellular Telephone              | 712.63     | 1,000.00   | 527.48     | 658.94     | 525.84     | 525.84     |
| 1441.70 · Vehicle Repair & Maint          | 708.34     | 1,000.00   | 578.65     | 578.65     | 500.00     | 500.00     |
| 1441.75 · Other                           | 620.00     | 0.00       | 481.95     | 481.95     | 500.00     | 500.00     |
|   | 184,051.97 | 140,684.00 | 131,331.97 | 150,542.54 | 148,571.91 | 148,571.91 |

Code Enforcement

|   |           |           |           |           |           |           |
|---|-----------|-----------|-----------|-----------|-----------|-----------|
| 1442.10 · Contracted Svcs-Code Enforcemnt | 21,721.26 | 21,000.00 | 20,891.70 | 25,000.00 | 25,000.00 | 25,000.00 |
|---|-----------|-----------|-----------|-----------|-----------|-----------|



| G/L acct #                                | 2011<br>Actual      | 2012<br>Budget      | Oct 31, 2012<br>Actual | 2012<br>Projection  | 2013<br>Budget      | 2013<br>Budget      |
|---|---------------------|---------------------|------------------------|---------------------|---------------------|---------------------|
|   |                     |                     |                        |                     | F/T Mgr             | P/T Mgr             |
| 1442.20 · Supplies                        | 122.00              | 1,350.00            | 1,686.97               | 1,686.97            | 1,500.00            | 1,500.00            |
| 1442.30 · PA UCC permit fee               | 432.00              | 0.00                | 128.00                 | 128.00              | 150.00              | 150.00              |
|   | 22,275.26           | 22,350.00           | 22,706.67              | 26,814.97           | 26,650.00           | 26,650.00           |
| <b><u>Planning &amp; Zoning</u></b>       |                     |                     |                        |                     |                     |                     |
| 1443.40 · Zoning Hrng Bd - Social Secur   | 0.00                | 150.00              | 0.00                   | 0.00                | 0.00                | 0.00                |
| 1443.50 · Legal Services - Zoning         | 2,407.98            | 15,000.00           | 293.50                 | 293.50              | 1,000.00            | 1,000.00            |
| 1443.60 · Legal Services - Court Reporter | 0.00                | 2,500.00            | 0.00                   | 0.00                | 0.00                | 0.00                |
| 1443.70 · Advertising - Zoning            | 103.76              | 600.00              | 0.00                   | 0.00                | 500.00              | 500.00              |
| 1443.75 · Dues & Memberships              | 200.00              | 0.00                | 100.00                 | 100.00              | 0.00                | 0.00                |
| 1443.80 · Planning Commission Supplies    | 0.00                | 150.00              | 125.93                 | 125.93              | 150.00              | 150.00              |
|   | 2,711.74            | 18,400.00           | 519.43                 | 519.43              | 1,650.00            | 1,650.00            |
| <b><u>Animal Control</u></b>              |                     |                     |                        |                     |                     |                     |
| 1444.10 · Contracted Services - SPCA      | 5,565.00            | 4,545.00            | 3,915.00               | 4,015.00            | 3,540.00            | 3,540.00            |
| 1444.15 · Contracted Services - Other     | 0.00                | 1,000.00            | 0.00                   | 0.00                | 0.00                | 0.00                |
|   | 5,565.00            | 5,545.00            | 3,915.00               | 4,015.00            | 3,540.00            | 3,540.00            |
| <b><u>Solid Waste Collection</u></b>      |                     |                     |                        |                     |                     |                     |
| 1445.10 · Contracted Svcs-Trash/Recycling | 547,559.90          | 548,000.00          | 456,300.10             | 547,560.10          | 547,560.00          | 547,560.00          |
| 1445.12 · Trash Bags Sold to Residents    | 4,800.00            | 3,000.00            | 0.00                   | 0.00                | 3,000.00            | 3,000.00            |
| 1445.25 · Allocated Personnel Costs       | 48,244.28           | 81,044.00           | 31,152.59              | 31,420.97           | 0.00                | 0.00                |
| 1445.30 · Trash Invoicing Expenses        | 925.00              | 0.00                | 352.29                 | 352.29              | 13,000.00           | 13,000.00           |
| 1445.35 · Credit Card Processing Fees     | 2,692.07            | 2,500.00            | 1,975.57               | 2,060.57            | 0.00                | 0.00                |
| 1445.40 · Bulk Rate Postage               | 0.00                | 2,000.00            | 0.00                   | 0.00                | 0.00                | 0.00                |
| 1445.45 · Hazardous Waste Collectn Event  | 1,590.07            | 1,000.00            | 641.22                 | 641.22              | 1,000.00            | 1,000.00            |
| 1445.50 · Solid Waste Dumpster Costs      | 1,329.53            | 1,000.00            | 561.54                 | 1,000.00            | 1,000.00            | 1,000.00            |
| 1445.53 · Recycling Authority shared cost | 0.00                | 0.00                | 3,290.00               | 0.00                | 1,500.00            | 1,500.00            |
| 1445.55 · Supplies (recycle cans)         | 9,134.99            | 4,000.00            | 0.00                   | 0.00                | 0.00                | 0.00                |
| 1445.65 · Recycling truck maint/repairs   | N/A                 | 0.00                | 196.51                 | 196.51              | 200.00              | 200.00              |
|   | 616,275.84          | 642,544.00          | 494,469.82             | 583,231.66          | 567,260.00          | 567,260.00          |
| <b><u>Culture &amp; Recreation</u></b>    |                     |                     |                        |                     |                     |                     |
| 1446.10 · Parks & Recreation              | 3,777.67            | 15,000.00           | 3,693.03               | 4,000.00            | 19,000.00           | 19,000.00           |
| 1446.15 · Park & Rec Pavilion expenses    | 1,019.67            | 0.00                | 0.00                   | 0.00                | 0.00                | 0.00                |
| 1446.30 · Historical Commission           | 323.49              | 3,500.00            | 0.00                   | 0.00                | 1,500.00            | 1,500.00            |
|   | 5,120.83            | 18,500.00           | 3,693.03               | 4,000.00            | 20,500.00           | 20,500.00           |
| <b>Total Expenses</b>                     | <b>2,503,856.27</b> | <b>2,535,546.00</b> | <b>1,954,665.26</b>    | <b>2,325,689.99</b> | <b>2,658,870.76</b> | <b>2,547,055.08</b> |

| G/L acct #                                  | 2011<br>Actual    | 2012<br>Budget    | Oct 31, 2012<br>Actual | 2012<br>Projection | 2013<br>Budget<br>F/T Mgr | 2013<br>Budget<br>P/T Mgr |
|---|-------------------|-------------------|------------------------|--------------------|---------------------------|---------------------------|
| <i>Excess of Revenues over Expenditures</i> | \$ (94,952.81)    | \$ (140,305.00)   | \$ 252,138.60          | \$ 52,242.87       | \$ (204,230.76)           | \$ (92,415.08)            |
| <br>  |                   |                   |                        |                    |                           |                           |
| <i>Liquid Fuels Revenue</i>                 |                   |                   |                        |                    |                           |                           |
| 1355.10 · Annual Liquid Fuels Allocation    | 161,063.43        | 167,000.00        | 193,809.49             | 193,809.49         | 185,118.68                | 185,118.68                |
| 1355.20 · State Turnback Allocation         | 58,960.00         | 29,480.00         | 29,480.00              | 29,480.00          | 29,480.00                 | 29,480.00                 |
| 1355.40 · Interest on Liquid Fuels Funds    | 477.44            | 500.00            | 267.14                 | 310.52             | 300.00                    | 300.00                    |
| <i>Total Revenue</i>                        | <u>220,500.87</u> | <u>196,980.00</u> | <u>223,556.63</u>      | <u>223,600.01</u>  | <u>214,898.68</u>         | <u>214,898.68</u>         |
| <br>  |                   |                   |                        |                    |                           |                           |
| <i>Liquid Fuels Expense</i>                 |                   |                   |                        |                    |                           |                           |
| 1430.00 · Salt Supplies                     | 37,296.60         | 35,000.00         | 11,889.36              | 11,889.36          | 25,000.00                 | 25,000.00                 |
| 1430.05 · Asphalt, Stone, Other             | 19,192.91         | 45,000.00         | 8,578.58               | 8,578.58           | 20,000.00                 | 20,000.00                 |
| 1430.10 · Vehicle Fuel - Diesel             | 19,200.64         | 14,000.00         | 12,577.69              | 14,500.00          | 16,000.00                 | 16,000.00                 |
| 1430.20 · 2010 Freightliner-annual instmt   | 0.00              | 36,432.00         | 35,784.88              | 35,784.88          | 35,785.00                 | 35,785.00                 |
| 1430.25 · Fuel Pump Repair                  | 0.00              | 1,500.00          | 0.00                   | 0.00               | 0.00                      | 0.00                      |
| 1430.30 · Highway Maint-shop supplies       | 3,668.88          | 2,100.00          | 2,864.45               | 3,375.00           | 4,000.00                  | 4,000.00                  |
| 1430.35 · Purchase Hand Tools               | 141.96            | 200.00            | 637.02                 | 750.00             | 500.00                    | 500.00                    |
| 1430.40 · Mowing                            | 2,096.57          | 4,500.00          | 4,591.90               | 4,591.90           | 1,500.00                  | 1,500.00                  |
| 1430.45 · Highway - Shoulder                | 4,326.00          | 4,500.00          | 4,070.48               | 4,070.48           | 4,000.00                  | 4,000.00                  |
| 1430.50 · Vehicle - Repairs & Maintenance   | 31,346.49         | 25,000.00         | 10,218.89              | 16,220.89          | 15,000.00                 | 15,000.00                 |
| 1430.51 · Insurance Claim Receipts          | (2,222.38)        | 0.00              | 0.00                   | 0.00               | 0.00                      | 0.00                      |
| 1430.55 · Supplies - Signs/Markers          | 2,860.67          | 0.00              | 1,635.05               | 1,750.00           | 1,500.00                  | 1,500.00                  |
| 1430.60 · Electric - Street Lights          | 1,161.42          | 1,400.00          | 957.77                 | 1,149.17           | 1,200.00                  | 1,200.00                  |
| 1430.65 · Storm Drain Repair                | 303.00            | 0.00              | 1,958.85               | 1,958.85           | 8,000.00                  | 8,000.00                  |
| 1430.70 · Truck Towing                      | 85.00             | 0.00              | 0.00                   | 0.00               | 0.00                      | 0.00                      |
| 1430.73 · Mortonville Rd paving (2012)      | 0.00              | 0.00              | 965.13                 | 107,425.25         | 0.00                      | 0.00                      |
| 1430.74 · Old Wilmington Rd paving (2012)   | 300.00            | 0.00              | 746.06                 | 49,895.70          | 0.00                      | 0.00                      |
| 1430.76 · Hephzibah Hill paving (2011)      | 53,339.50         | 0.00              | (909.60)               | (909.60)           | 0.00                      | 0.00                      |
| 1430.77 · Machinery & Equip - new           | 750.88            | 0.00              | 9,409.00               | 9,409.00           | 50,000.00                 | 50,000.00                 |
| 1430.78 · Engineering Studies               | 0.00              | 5,000.00          | 1,002.20               | 1,002.20           | 0.00                      | 0.00                      |
| 1430.80 · Other                             | 1,310.15          | 1,000.00          | 326.30                 | 644.00             | 500.00                    | 500.00                    |
| 1460.00 · Other Expenses                    | 214.83            | 0.00              | 0.00                   | 0.00               | 0.00                      | 0.00                      |
| 1465.00 · Alloc PW employees salaries       | 0.00              | 50,000.00         | 45,160.54              | 50,000.00          | 50,000.00                 | 50,000.00                 |



| G/L acct #                                  | 2011<br>Actual | 2012<br>Budget | Oct 31, 2012<br>Actual | 2012<br>Projection | 2013<br>Budget | 2013<br>F/T Mgr | 2013<br>P/T Mgr |
|---|----------------|----------------|------------------------|--------------------|----------------|-----------------|-----------------|
| <i>Total Expenses</i>                       | 175,373.12     | 225,632.00     | 152,464.55             | 322,085.66         | 232,985.00     |                 | 232,985.00      |
| <i>Excess of Revenues over Expenditures</i> | \$ 45,127.75   | \$ (28,652.00) | \$ 71,092.08           | \$ (98,485.65)     | \$ (18,086.32) |                 | \$ (18,086.32)  |