



## 2014 General Fund Revenues

Account	Description	2013 Budget	2013 Actual as of 9/15/13	2013 Proj as of 12/31/13	Proposed 2014 Budget
<b>301.000</b>	<b>Real Estate Taxes</b>				
301.100	Real Estate Current Year	\$72,000	\$72,879	\$73,000	\$72,000
301.101	Real Estate Infrastructure	\$110,000	\$109,318	\$109,675	\$110,000
301.400	Delinquent	\$0	\$7,898	\$7,898	\$0
	<b>Subtotal</b>	\$182,000	\$190,095	\$190,573	\$182,000
<b>310.000</b>	<b>Act 511 Taxes</b>				
310.100	R.E. Transfer Tax	\$100,000	\$139,915	\$150,000	\$150,000
310.210	Earned Income Tax	\$1,275,000	\$1,035,111	\$1,350,000	\$1,350,000
	<b>Subtotal</b>	\$1,375,000	\$1,175,026	\$1,500,000	\$1,500,000
<b>320.000</b>	<b>Licenses &amp; Permits</b>				
321.450	Liquor Control Board Fees	\$200	\$200	\$200	\$200
321.800	Cable TV Franchise	\$70,000	\$58,559	\$75,000	\$75,000
322.820	Street Encroachment Permit	\$200	\$312	\$350	\$300
	<b>Subtotal</b>	\$70,400	\$59,071	\$75,550	\$75,500
<b>330.000</b>	<b>Fines and Forfeits</b>				
331.100	Fines from DJ	\$30,000	\$20,680	\$27,500	\$27,500
331.110	Vehicle Code Fines from State	\$2,500	\$1,588	\$1,750	\$2,000
331.120	Fines - Local Ordinances	\$150	\$100	\$100	\$100
331.130	Court Restitution & Misc. Fines	\$7,000	\$7,667	\$7,667	\$7,000
331.150	Police Details	\$600	\$2,593	\$2,593	\$1,000
	<b>Subtotal</b>	\$40,250	\$32,628	\$39,610	\$37,600
<b>341.000</b>	<b>Interest Earnings</b>				
341.100	Interest - General Accounts	\$950	\$736	\$850	\$750
341.110	Interest Earnings - Escrow & Other	\$350	\$397	\$450	\$350
	<b>Subtotal</b>	\$1,300	\$1,132	\$1,300	\$1,100
<b>342.000</b>	<b>Rents</b>				
342.100	Rent of Twp. Land	\$6,600	\$6,600	\$6,600	\$6,100
342.200	Rent of Pine Creek Park	\$200	\$100	\$100	\$200
342.210	Rent from Palmer House	\$12,000	\$8,000	\$12,000	\$12,000

Account	Description	2013 Budget	2013 Actual as of 9/15/13	2013 Proj as of 12/31/13	Proposed 2014 Budget
342.230	Rent from Theatre Facility	\$15,000	\$12,731	\$13,411	\$15,000
342.240	Rent from Twp. Meeting Room	\$0	\$175	\$175	\$0
342.250	Rent from Miss Betty Day Camp	\$7,000	\$0	\$2,800	\$2,000
342.260	Police Donations	\$0	\$1,000	\$1,000	\$0
	<b>Subtotal</b>	<b>\$40,800</b>	<b>\$28,606</b>	<b>\$36,086</b>	<b>\$35,300</b>
<b>350.000</b>	<b>Intergovernmental Revenues</b>				
351.350	FEMA Grants	\$0	\$0	\$0	\$0
354.140	HHW Collection Reimbursement	\$500	\$622	\$622	\$500
355.010	Public Utility Realty Tax	\$2,000	\$2,921	\$2,921	\$2,750
355.060	Police Pension Assistance (Rebate)	\$25,600	\$31,075	\$31,075	\$27,500
355.070	Foreign Fire Insurance Tax	\$45,000	\$47,000	\$47,000	\$45,000
355.080	Regional Police - Grants	\$3,000	\$11,724	\$11,724	\$3,000
355.081	Miss Betty's Day Camp Police Detail	\$3,000	\$0	\$3,000	\$3,000
355.082	DASD - Police Details	\$3,200	\$1,125	\$2,500	\$3,000
357.010	County grants	\$18,000	\$0	\$0	\$18,000
	<b>Subtotal</b>	<b>\$100,300</b>	<b>\$94,467</b>	<b>\$98,842</b>	<b>\$102,750</b>
<b>360.000</b>	<b>Charges for Services</b>				
361.310	Subdiv & Land Development Fees	\$2,500	\$0	\$0	\$2,500
361.340	Zoning Hearing Fees	\$2,500	\$2,400	\$3,900	\$2,500
361.500	Sale of Maps and Publications	\$0	\$0	\$0	\$0
361.560	Charges for Photocopies	\$50	\$210	\$210	\$50
361.990	Misc Fees and Permits	\$500	\$1,660	\$1,660	\$500
362.110	Police Reports Charges	\$1,000	\$554	\$750	\$750
362.410	Building Permit Fees	\$40,000	\$30,796	\$40,000	\$45,000
362.420	Electrical permit fees	\$1,000	\$960	\$960	\$1,000
362.421	Electrical permit fees Applicant	\$3,500	\$2,860	\$2,860	\$3,250
	<b>Subtotal</b>	<b>\$51,050</b>	<b>\$39,440</b>	<b>\$50,340</b>	<b>\$55,550</b>
<b>380.000</b>	<b>Miscellaneous Revenues</b>				
367.200	A&C Performance Receipts	\$0	\$0	\$240	n/a
367.201	A&C Sponsorships	\$0	\$0	\$1,000	n/a
383.120	Fire Hydrant Revenue	\$11,000	\$11,133	\$11,133	\$11,000
389.100	Other Unclass Income	\$0	\$800	\$800	\$0
390.110	Insurance Reimbursements	\$0	\$26,477	\$26,477	\$0
391.110	Reimbursable Misc.	\$3,600	\$93	\$93	\$0
395.100	Refund of Prior Year Expenditures	\$0	\$0	\$0	\$0
395.110	Eng'g and Legal Fee Reimbursements	\$5,000	\$0	\$0	\$0
395.120	Reimbursable Code Enforcement	\$0	\$0	\$0	\$0

Account	Description	2013 Budget	2013 Actual as of 9/15/13	2013 Proj as of 12/31/13	Proposed 2014 Budget
396.101	Vehicle / Equipment Sales	\$0	\$30,484	\$41,851	\$0
397.100	Property Auction Revenue	\$0	\$0	\$0	\$0
399.100	Reimbursable Postage	\$0	\$0	\$0	\$0
	<b>Subtotal</b>	\$19,600	\$68,987	\$80,354	\$11,000
	<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$1,880,700</b>	<b>\$1,689,454</b>	<b>\$2,072,656</b>	<b>\$2,000,800</b>

310.230	EIT - Special Open Space Tax	\$625,000	\$511,260	\$650,000	\$665,000
341.115	Interest Earnings - Open Space	\$1,200	\$2,139	\$2,250	\$1,000
357.010	County Grant/Other Grant	\$0	\$74,000	\$121,000	\$5,000
391.100	OS Reimbursements	\$0	\$1,074	\$1,074	\$0
n/a	Open Space Loan	\$1,100,000	\$0	\$6,040,000	\$0
	<b>TOTAL OPEN SPACE REVENUES</b>	<b>\$1,726,200</b>	<b>\$588,474</b>	<b>\$6,814,324</b>	<b>\$671,000</b>

355.020	Liquid Fuels State Transfer	\$106,701	\$109,327	\$109,327	\$105,000
341.120	Interest Earnings - Liquid Fuels	\$500	\$417	\$450	\$250
391.110	Reimbursable Misc.	\$0	\$0	\$0	\$0
	<b>TOTAL LIQUID FUELS REVENUES</b>	<b>\$107,201</b>	<b>\$109,744</b>	<b>\$109,777</b>	<b>\$105,250</b>

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## 2014 General Fund Expenditures

Account	Description	2013 Budget	2013 Actual as of 10/21/13	2013 Proj as of 12/31/13	Proposed 2014 Budget
<b>400.0000</b>	<b>General Government</b>				
400.1100	Supervisors Comp	\$7,500	\$5,625	\$7,500	\$3,750
400.1500	Supervisor Health Insurance	\$3,600	\$2,335	\$2,335	\$0
400.1600	Retirement Expense	\$500	\$0	\$500	\$500
400.1610	Supervisors FICA	\$600	\$430	\$600	\$300
400.2100	Office Supplies	\$3,000	\$1,086	\$1,500	\$2,000
400.2150	Photo Copies	\$3,200	\$1,146	\$1,500	\$2,000
400.2200	Office Equipment	\$2,500	\$2,064	\$2,500	\$2,500
400.3170	HARB	\$100	\$0	\$0	\$0
400.3180	Historic Commission	\$200	\$233	\$233	\$200
400.3190	Environmental Advisory Committee	\$200	\$0	\$0	\$0
400.3210	Telephone (Service & Equip)	\$9,500	\$5,394	\$7,200	\$9,500
400.3250	Postage	\$2,000	\$1,112	\$1,500	\$2,000
400.3300	Mileage Reimbursement	\$500	\$77	\$200	\$300
400.3410	Advertisements	\$3,000	\$2,611	\$2,750	\$3,000
400.3500	General Liab Insurance	\$12,775	\$10,177	\$10,177	\$12,500
400.3510	Real, Personal Property & Inland Marir	\$13,800	\$13,173	\$13,173	\$13,500
400.3530	Public Officials Liability	\$25,000	\$25,288	\$25,288	\$27,500
400.3900	Misc Expense	\$500	\$0	\$0	\$500
400.4200	Membership, Dues, Conv	\$4,500	\$3,908	\$3,908	\$5,500
400.4600	Supervisor Training Seminars	\$350	\$95	\$350	\$375
400.4800	Newsletter Printing - Postage	\$4,000	\$0	\$0	\$0
400.4801	Salary Increases (non-uniform)	\$6,000	\$0	\$6,000	\$7,500
400.4900	Service Charge	\$50	\$0	\$0	\$50
	<b>Subtotal General Gov't</b>	<b>\$103,375</b>	<b>\$74,753</b>	<b>\$87,214</b>	<b>\$93,475</b>
<b>401.0000</b>	<b>Township Manager</b>				
401.1200	Manager's Salary	\$108,150	\$83,192	\$108,150	\$108,150
401.1500	Insurance Benefits	\$650	\$514	\$650	\$750
401.1610	FICA	\$8,275	\$6,364	\$7,570	\$7,570
401.3310	Mileage Reimbursement	\$1,500	\$1,072	\$1,250	\$1,500
401.3540	Workers Comp	\$350	\$271	\$271	\$300
401.3600	Public Officials Bond	\$3,000	\$332	\$332	\$500
401.3900	Misc	\$100	\$285	\$285	\$150
401.4200	Memberships, Dues	\$500	\$0	\$500	\$500

Account	Description	2013 Budget	2013 Actual as of 10/21/13	2013 Proj as of 12/31/13	Proposed 2014 Budget
401.4600	Training, Mtgs, Convent	\$1,500	\$1,097	\$1,097	\$2,000
	<b>Subtotal Township Manager</b>	<b>\$124,025</b>	<b>\$93,128</b>	<b>\$120,105</b>	<b>\$121,420</b>
<b>402.0000</b>	<b>Financial Administration</b>				
402.1400	Bookkeepers Comp	\$23,000	\$13,172	\$23,000	\$23,000
402.1410	Financial Consultant	\$1,250	\$150	\$800	\$3,600
402.1610	FICA	\$1,800	\$1,008	\$1,800	\$1,850
402.3110	CPA Compensation	\$9,250	\$9,250	\$9,250	\$9,500
402.3540	Worker's Comp	\$120	\$101	\$101	\$110
402.3600	Payroll Administration	\$2,415	\$1,829	\$2,415	\$2,415
402.4600	Training, Mtgs, Conf.	\$500	\$380	\$380	\$500
	<b>Subtotal Financial Administration</b>	<b>\$38,335</b>	<b>\$25,888</b>	<b>\$37,746</b>	<b>\$40,975</b>
<b>403.0000</b>	<b>Tax Collection</b>				
403.3160	Real Estate Tax Commission	\$4,500	\$4,048	\$4,500	\$4,500
403.3170	Earned Inc Tax Commission	\$17,360	\$17,216	\$17,750	\$18,500
403.3180	Fire Hydrant Tax Comm	\$700	\$683	\$683	\$700
403.3900	Chester Tax Collection Com	\$580	\$290	\$290	\$500
	<b>Subtotal Tax Collection</b>	<b>\$23,140</b>	<b>\$22,236</b>	<b>\$23,223</b>	<b>\$24,200</b>
<b>404.0000</b>	<b>Legal Services</b>				
404.3140	Twp Solicitor Comp	\$25,000	\$5,929	\$8,000	\$27,500
404.3141	Twp Solicitor PCP LM	\$2,500	\$3,362	\$3,500	\$0
404.3160	Alternate Solicitor Comp	\$25,000	\$10,548	\$18,000	\$15,000
404.3900	Misc	\$500	\$79	\$79	\$500
	<b>Subtotal Legal Services</b>	<b>\$53,000</b>	<b>\$19,918</b>	<b>\$29,579</b>	<b>\$43,000</b>
<b>405.0000</b>	<b>Township Secretary</b>				
405.1300	Secretary Salary	\$58,620	\$45,100	\$58,620	\$58,620
405.1400	Office Administrative Assistants	\$23,000	\$12,428	\$20,000	\$20,000
405.1500	Insurance Benefits	\$15,000	\$12,258	\$14,820	\$16,500
405.1600	Retirement	\$150	\$0	\$150	\$150
405.1610	FICA	\$5,500	\$4,401	\$6,100	\$6,100
405.3310	Mileage Reimbursement	\$250	\$319	\$400	\$500
405.3540	Worker's Comp	\$200	\$153	\$153	\$175
405.4200	Dues and Memberships	\$75	\$0	\$75	\$75
405.4600	Training, Mtgs & Conf.	\$250	\$10	\$50	\$250
	<b>Subtotal Township Secretary</b>	<b>\$103,045</b>	<b>\$74,668</b>	<b>\$100,368</b>	<b>\$102,370</b>
<b>407.0000</b>	<b>Data Processing</b>				

Account	Description	2013 Budget	2013 Actual as of 10/21/13	2013 Proj as of 12/31/13	Proposed 2014 Budget
407.1000	Document Imaging	\$7,500	\$6,065	\$7,500	\$7,500
407.2000	Internet Fees	\$200	\$168	\$168	\$200
407.2110	Software Licenses	\$1,500	\$0	\$1,500	\$2,500
407.3740	Maintenance & Repairs	\$8,000	\$0	\$5,000	\$6,000
407.7500	IT Service Contract	\$5,000	\$0	\$3,500	\$3,800
	<b>Subtotal Data Processing</b>	<b>\$22,200</b>	<b>\$6,233</b>	<b>\$17,668</b>	<b>\$20,000</b>
<b>408.0000</b>	<b>Engineering Services</b>				
408.0020	Traffic / Roads Engineering	\$5,000	\$11,770	\$12,000	\$12,500
408.0030	GIS Engineering	\$500	\$0	\$0	\$500
408.0042	HSt West Bridge	\$15,000	\$0	\$0	\$15,000
408.0043	SALDO Revisions	\$13,000	\$9,354	\$9,500	\$3,500
408.0045	Pine Creek Park	\$2,500	\$4,688	\$4,688	\$2,500
408.0046	Miscellaneous Projects - Twp Enginee	\$6,500	\$0	\$0	\$5,000
408.0048	PCP north bridge repair	\$1,000	\$0	\$0	\$0
408.0057	PCP Field	\$7,500	\$13,220	\$14,000	\$0
408.00571	PCP Legal Consultation	\$5,000	\$7,975	\$8,000	\$0
408.0040	Alternate Twp. Engineer	\$2,500	\$0	\$0	\$2,500
408.0062	MS4 annual report	\$14,000	\$6,005	\$7,500	\$10,000
	<b>Subtotal Engineering Services</b>	<b>\$72,500</b>	<b>\$53,012</b>	<b>\$55,688</b>	<b>\$51,500</b>
<b>409.0000</b>	<b>Township Buildings</b>				
409.2302	Heating Oil Cultural Center	\$20,000	\$12,159	\$15,000	\$18,000
409.2372	Building Supplies	\$750	\$331	\$500	\$750
409.3612	Electricity Cultural Center	\$12,000	\$7,662	\$10,500	\$11,000
409.3642	Sewer Charges Cult Cent	\$3,500	\$1,421	\$1,900	\$2,000
409.3652	Solid Waste Cultural Center	\$1,850	\$1,783	\$2,150	\$2,150
409.3712	Grounds Maint Cultural Center	\$3,600	\$1,451	\$1,750	\$2,500
409.3732	Bldg Maint Cultural Center	\$10,000	\$8,888	\$8,900	\$15,000
409.3733	Building Maintenance - Palmer House	\$2,500	\$2,067	\$2,250	\$2,500
409.3734	Palmer House Taxes	\$12,000	\$11,231	\$11,231	\$9,000
409.4522	Contracted Janitorial Service	\$5,000	\$3,462	\$4,200	\$4,500
409.7002	Building Improvements C.Ctr	\$0	\$71	\$71	\$1,000
409.7004	PT Maintenance Employee	\$1,500	\$0	\$500	\$500
	<b>Subtotal Township Buildings</b>	<b>\$72,700</b>	<b>\$50,525</b>	<b>\$58,952</b>	<b>\$68,900</b>
<b>410.0000</b>	<b>Police Protection</b>				
410.1200	Office Supplies	\$1,700	\$1,489	\$1,700	\$1,800
410.1210	Chief Salary	\$95,601	\$73,871	\$95,601	\$99,631
410.1300	Officer Salaries FT	\$214,562	\$166,330	\$214,562	\$227,534
410.1301	Officer Salaries PT	\$50,600	\$39,142	\$50,600	\$52,100

Account	Description	2013 Budget	2013 Actual as of 10/21/13	2013 Proj as of 12/31/13	Proposed 2014 Budget
410.1310	OT, holiday, reimburseable details	\$22,000	\$13,551	\$22,000	\$23,000
410.1311	OT Buckle Up PA	\$2,000	\$2,055	\$2,055	\$2,000
410.1312	OT Downingtown SD	\$3,200	\$0	\$0	\$0
410.1313	Other Reimbursable Details	\$0	\$386	\$386	\$0
410.1400	Clerical Wages/police sal reimb	\$8,500	\$6,014	\$8,000	\$8,300
410.1530	Police Liability Insurance	\$12,500	\$14,073	\$14,703	\$14,100
410.1540	AD&D Insurance	\$7,250	\$5,649	\$7,500	\$7,500
410.1560	Health Insurance	\$65,000	\$48,929	\$65,000	\$70,000
410.1570	Health Savings Accounts	\$2,800	\$2,800	\$2,800	\$2,800
410.1600	Police Pension	\$70,100	\$70,100	\$70,100	\$75,000
410.1610	FICA	\$30,186	\$22,873	\$30,186	\$30,658
410.1800	Animal Control	\$2,500	\$135	\$2,000	\$2,000
410.1910	Uniforms	\$5,000	\$4,319	\$4,319	\$5,000
410.1920	College Reimbursement	\$1,500	\$0	\$0	\$1,500
410.2200	Police Equipment	\$2,500	\$1,836	\$2,500	\$2,500
410.2300	Building Electric	\$1,125	\$0	\$1,125	\$1,125
410.2310	Vehicle Fuel	\$26,000	\$23,837	\$26,000	\$26,000
410.2400	Educational Expenses	\$2,000	\$1,053	\$1,500	\$2,000
410.2700	Firearms Repl & Upgrade	\$1,000	\$0	\$1,000	\$1,000
410.3100	Medical & Prof Services	\$3,000	\$3,493	\$3,750	\$3,300
410.1313	Other reimbursable Details	\$0	\$386	\$386	\$0
410.3200	Communications	\$2,500	\$2,600	\$2,500	\$4,500
410.3400	Public Relations	\$1,000	\$72	\$72	\$1,000
410.3510	Property & Vehicle Insurance	\$6,500	\$8,629	\$8,629	\$8,750
410.3500	Equipment Repairs	\$1,000	\$606	\$1,000	\$1,500
410.3540	Workers Comp	\$16,750	\$16,031	\$16,031	\$17,000
410.3610	Police Building Fuel Oil	\$1,400	\$0	\$1,400	\$1,400
410.3620	Police Building Sewer	\$500	\$0	\$500	\$0
410.3730	Building Maintenance	\$2,000	\$391	\$500	\$2,000
410.4600	Conferences and Mtgs	\$1,000	\$139	\$1,000	\$1,000
410.5100	Computers & Software	\$5,000	\$4,424	\$5,000	\$5,000
410.5300	Vehicle Repair	\$6,000	\$6,157	\$6,250	\$6,000
410.5400	Speed Equipment Calibration	\$1,000	\$133	\$1,000	\$1,000
410.9000	Vehicle Purchase	\$18,000	\$18,000	\$18,000	\$20,000
410.9900	Misc	\$300	\$22	\$25	\$300
	<b>Subtotal Police Protection</b>	<b>\$693,574</b>	<b>\$559,524</b>	<b>\$689,680</b>	<b>\$728,298</b>
<b>411.0000</b>	<b>Fire Protection</b>				
411.3100	Fire Marshal Comp	\$250	\$0	\$0	\$250
411.3540	Fireman's WC	\$10,000	\$7,835	\$7,835	\$9,500
411.4500	Fire Hydrant Contract	\$11,000	\$7,733	\$10,310	\$11,000

Account	Description	2013 Budget	2013 Actual as of 10/21/13	2013 Proj as of 12/31/13	Proposed 2014 Budget
411.5410	Fireman's Relief Contribution	\$45,000	\$47,000	\$47,000	\$50,000
411.5420	Fire Service Contribution	\$32,250	\$30,200	\$30,200	\$32,250
	<b>Subtotal Fire Protection</b>	<b>\$98,500</b>	\$92,768	<b>\$95,345</b>	<b>\$103,000</b>
<b>413.0000</b>	<b>Code Enforcement</b>				
413.1400	Clerical Wages	\$10,000	\$4,270	\$5,124	\$5,500
413.1610	Clerical FICA	\$756	\$327	\$400	\$423
413.3100	Officers Compensation	\$27,000	\$18,742	\$22,500	\$25,000
413.3130	Engineering Service & Legal	\$3,000	\$0	\$0	\$5,000
413.3131	UCC Appeal Board	\$100	\$100	\$100	\$100
413.4200	Dues, Memberships	\$250	\$125	\$125	\$250
413.2700	GIS & Permits Software	\$1,500	\$1,500	\$1,500	\$1,750
	<b>Subtotal Code Enforcement</b>	<b>\$42,606</b>	\$25,063	<b>\$29,749</b>	<b>\$38,023</b>
<b>414.0000</b>	<b>Planning and Zoning</b>				
414.1100	Ordinance Updates	\$1,000	\$0	\$0	\$1,000
414.3130	ZHB solicitor	\$13,000	\$8,240	\$9,750	\$14,500
414.3160	Court reporter	\$2,000	\$866	\$866	\$2,000
414.3170	Planning Consultants	\$0	\$0	\$0	\$35,000
414.3400	Legal notices	\$2,500	\$1,398	\$1,398	\$2,000
414.3420	Printing	\$250	\$0	\$0	\$250
414.4600	Training, dues, conferences	\$750	\$525	\$525	\$750
	<b>Subtotal Planning &amp; Zoning</b>	<b>\$19,500</b>	\$11,029	<b>\$12,539</b>	<b>\$55,500</b>
<b>415.0000</b>	<b>Emergency Management</b>				
415.1000	Phone & Data Services	\$300	\$646	\$800	\$800
415.2000	Supplies & Misc	\$250	\$121	\$250	\$250
415.4600	Training, Dues, Conferences	\$250	\$0	\$250	\$250
	<b>Subtotal Emergency Management</b>	<b>\$800</b>	\$767	<b>\$1,300</b>	<b>\$1,300</b>
<b>426.0000</b>	<b>Recycling</b>				
426.1000	Community HHW Recycling	\$750	\$336	\$336	\$750
	<b>Subtotal Recycling</b>	<b>\$750</b>	\$336	<b>\$336</b>	<b>\$750</b>
<b>429.0000</b>	<b>Wastewater Collection/Treatment</b>				
429.1000	Act 537 Engineering	\$30,000	\$10,929	\$15,000	\$15,000
429.1100	Wastewater System Design	\$0	\$0	\$0	\$0
429.3140	Special Legal Services	\$1,000	\$0	\$0	\$0
	<b>Subtotal Wastewater</b>	<b>\$31,000</b>	\$10,929	<b>\$15,000</b>	<b>\$15,000</b>

Account	Description	2013 Budget	2013 Actual as of 10/21/13	2013 Proj as of 12/31/13	Proposed 2014 Budget
<b>430.0000</b>	<b>Public Works - General Svs</b>				
430.1230	PW General Svs Comp	\$3,000	\$5,168	\$5,168	\$5,000
430.1610	FICA	\$250	\$395	\$500	\$750
430.2200	Gen Misc. Supplies	\$500	\$1,130	\$1,130	\$750
430.2310	Vehicle Fuel - Gas	\$3,000	\$1,794	\$2,000	\$3,000
430.2510	Vehicle Parts	\$1,000	\$1,203	\$1,500	\$1,000
430.3510	Vehicle Insurance	\$2,750	\$0	\$2,500	\$2,250
430.3540	Workers Comp	\$475	\$135	\$375	\$500
430.3740	Veh & Equip Maintenance	\$2,500	\$10,690	\$11,000	\$5,000
430.3840	Equipment Rental	\$1,000	\$0	\$0	\$1,000
430.4600	Training, Mtgs & Conferences	\$250	\$0	\$250	\$250
430.7400	Vehicle & Equipment Purchase	\$22,500	\$0	\$22,500	\$22,500
	<b>Subtotal PW - General Services</b>	<b>\$37,225</b>	<b>\$20,515</b>	<b>\$46,923</b>	<b>\$42,000</b>
<b>438.0000</b>	<b>Road Maintenance &amp; Repairs</b>				
438.1300	PW Employee(s)	\$50,000	\$10,506	\$11,800	\$50,000
438.1610	FICA	\$836	\$803	\$908	\$3,850
438.2490	Misc Supplies	\$1,000	\$1,252	\$1,252	\$1,000
438.3130	PA One Call	\$250	\$152	\$185	\$250
438.3540	Workers Comp	\$1,000	\$1,734	\$1,734	\$1,800
438.4500	Contracted Services	\$25,000	\$10,598	\$15,000	\$25,000
	Bridlewood Non LF Approved	\$31,488	\$31,488		
439.1600	Road Paving	\$0	\$1,546	\$1,546	\$2,500
	<b>Subtotal Road Maint &amp; Repairs</b>	<b>\$109,574</b>	<b>\$58,079</b>	<b>\$32,425</b>	<b>\$84,400</b>
<b>450.0000</b>	<b>Culture-Recreation</b>				
452.5400	North Federation Dues	\$0	\$0	\$0	\$0
452.5420	DARC Contribution	\$4,000	\$3,720	\$3,720	\$3,300
452.5430	Park & Rec Special Events	\$500	\$0	\$500	\$750
453.0100	Arts & Culture - Promotions and Artists	\$1,200	\$0	\$0	\$0
453.0200	Arts & Culture - Other Support Needs	\$0	\$250	\$250	\$0
454.2470	Park Operating Supplies	\$500	\$361	\$361	\$500
454.2500	Repair and Maint Supplies	\$1,000	\$1,959	\$2,000	\$1,500
454.2510	Pine Creek Park Bridge Repairs	\$0	\$11,077	\$11,077	\$0
454.3610	Electricity - Pine Creek Park	\$1,250	\$341	\$450	\$750
454.3640	Sanitary Sewage	\$1,850	\$1,340	\$1,850	\$1,850
454.3710	Park Mowing	\$18,000	\$17,379	\$18,000	\$22,500
454.3720	Tot Lot & Pavillion Maintenance	\$1,200	\$0	\$0	\$1,200
454.3730	Building Maintenance	\$0	\$630	\$630	\$500
454.3740	Repair of Grd Maint Equipment	\$250	\$0	\$0	\$250
454.3760	Trail Maintenance	\$1,750	\$252	\$252	\$1,750

Account	Description	2013 Budget	2013 Actual as of 10/21/13	2013 Proj as of 12/31/13	Proposed 2014 Budget
454.4500	Contracted Maintenance Services	\$2,500	\$1,796	\$1,796	\$2,500
454.4518	Projects - PCP Maintenance	\$4,500	\$0	\$3,700	\$4,500
454.NEW	White Tract - Maintenance	\$0	\$0	\$0	\$5,000
454.6010	Soccer Field	\$0	\$88,069	\$90,000	\$0
456.5400	Library Contributions	\$11,875	\$11,406	\$11,875	\$11,875
	<b>Subtotal Culture &amp; Recreation</b>	<b>\$50,375</b>	<b>\$138,580</b>	<b>\$146,461</b>	<b>\$58,725</b>
<b>470.0000</b>	<b>Debt Service (Non Open Space)</b>				
471.4000	Debt Principal	\$116,256	\$91,685	\$116,256	\$110,000
472.4000	Debt Interest	\$43,224	\$27,925	\$43,224	\$137,646
	<b>Subtotal Debt Service</b>	<b>\$159,480</b>	<b>\$119,611</b>	<b>\$159,480</b>	<b>\$247,646</b>
<b>480.0000</b>	<b>Miscellaneous Expenditures</b>				
486.0010	Misc. General Expenditures	\$0	\$70	\$70	\$0
486.0040	Intergov. Expense, buckle up	\$3,000	\$9,457	\$9,457	\$6,336
486.0050	Reimbursable Engineering	\$6,000	\$4,582	\$4,750	\$6,000
486.0060	Reimbursable Legal	\$1,250	\$2,956	\$3,000	\$2,000
486.0070	Reimbursable Electric Permit Fee	\$3,500	\$3,235	\$3,500	\$3,750
486.1	Reimbursable Other	\$0	\$769	\$769	\$0
486.102	Disaster Relief	\$0	\$0	\$0	\$0
	<b>Subtotal Misc Expenditures</b>	<b>\$13,750</b>	<b>\$21,068</b>	<b>\$21,546</b>	<b>\$18,086</b>
491.0000	Refund of Prior Year Revenue	\$0	\$0	\$0	\$0
	<b>Subtotal Prior Year Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>493.0000</b>	<b>2014 GF Capital Expenditures</b>				<b>\$160,014</b>
<b>500.0000</b>	<b>Operating Reserve Fund Additions</b>	<b>\$90,000</b>	<b>\$90,000</b>	<b>\$90,000</b>	<b>\$10,040</b>
	<b>TOTAL EXPENDITURES</b>	<b>\$1,959,454</b>	<b>\$1,568,631</b>	<b>\$1,871,328</b>	<b>\$2,128,622</b>
	<b>Total General Fund Revenues</b>	<b>\$1,880,700</b>	<b>\$1,689,454</b>	<b>\$2,072,656</b>	<b>\$2,000,800</b>
	<b>Revenues minus Expenditures</b>	<b>(\$78,754)</b>	<b>\$120,823</b>	<b>\$201,328</b>	<b>(\$127,822)</b>
	<b>Estimated 2013 Unencumbered Carryover Balance</b>				<b>\$1,025,000</b>
	<b>Difference (ending balance)</b>				<b>\$897,178</b>



## 2014 Capital Expenditures

Account	Description	Proposed 2014 Budget	Comments
493.0000	<b>General Fund Capital Expenditures</b>		
	Municipal Campus Improvements	\$27,000	Phase 2 of Capital Improvement Plan
	Pine Creek Park - Facilities	\$25,000	Barn & Garage Reserve
	Vehicle & Equip Depreciation	\$23,250	
	<b>Subtotal</b>	<b>\$75,250</b>	
	<b>General Fund Road Improvements</b>		
	Tar & Chip - Art School, Messner, Elbow, Matthews Run & Upper Pine Creek	\$57,602	<b>In Excess of Liquid Fuels Funding</b>
	General Repairs - as needed	\$20,000	Guiderail, Culvert, & Stormwater Repairs
	<b>Subtotal</b>	<b>\$77,602</b>	
	<b>Debt Service (Public Works Dump)</b>		
New	Debt Principal	\$6,531	5-Year State Loan at 2% Interest
New	Debt Interest	\$631	
	<b>Subtotal Debt Service</b>	<b>\$7,162</b>	
	<b>TOTAL CAPITAL EXPENDITURES</b>	<b>\$160,014</b>	



**2014 Liquid Fuels Expenditures**

Account	Description	2013 Budget	2013 Actual as of 10/21/13	2013 Proj as of 12/31/13	Proposed 2014 Budget
	<b>Liquid Fuels Account</b>				
432.1400	Contracted Snow Removal	\$20,000	\$12,593		
432.1410	Employee Snow Removal	\$0	\$0	\$0	\$0
432.1610	FICA	\$0	\$0	\$0	\$0
432.2210	Calcium Chloride	\$500	\$0	\$0	\$500
432.2450	Sodium Chloride	\$10,000	\$12,654	\$15,000	\$17,500
432.2460	Anti-Skid Material	\$0	\$0	\$0	\$0
433.2150	Signs Purchase & Install	\$1,250	\$1,934	\$2,000	\$2,250
433.3610	Signal Electricity - LF	\$1,000	\$206	\$285	\$325
433.4520	Signal Service Contract	\$1,250	\$323	\$350	\$1,250
438.2450	Materials	\$1,000	\$0	\$0	\$0
438.2500	Line Striping	\$1,000	\$0	\$0	\$1,000
438.4560	Road Rehabilitation*	\$230,000	\$201,947	\$201,947	\$159,041
439.1100	Salt Storage Facility	\$0	\$0	\$0	\$0
	<b>TOTAL EXPENDITURES</b>	<b>\$246,000</b>	<b>\$217,064</b>	<b>\$219,582</b>	<b>\$181,866</b>

355.020	Liquid Fuels State Transfer	\$106,701	\$109,327	\$109,327	\$105,000
341.120	Interest Earnings - Liquid Fuels	\$500	\$447	\$475	\$250
	<b>TOTAL REVENUES</b>	<b>\$107,201</b>	<b>\$109,774</b>	<b>\$109,802</b>	<b>\$105,250</b>

<b>Revenues minus Expenditures</b>	<b>(\$138,799)</b>	<b>(\$107,290)</b>	<b>(\$109,780)</b>	<b>(\$76,616)</b>
<b>Estimated Beginning Balance</b>				\$19,014
<b>Difference (ending balance) <sup>1</sup></b>				<b>(\$57,602)</b>

\*See Capital Expenditures Worksheet for Specific Road Projects

1. Note: Remainder of Road Rehabilitation Expenses in excess of Liquid Fuels allocation must come from the General Fund as shown in the Capital Expenditures Worksheet



## 2014 Open Space Expenditures

Account	Description	2013 Budget	2013 Actual 10/21/2013	2013 Proj 12/31/2013	Proposed 2014 Budget
	<b>Open Space Expenditures</b>				
403.3190	Open Space Tax Commission	\$9,000	\$8,637	\$9,000	\$9,250
403.3910	Chester Tax Collection Committee	\$800	\$290	\$290	\$290
486.008	Open Space Purchases				
	486.0083-Consultant Fees	\$63,700	\$38,548	\$45,000	\$45,000
	486.0084-Engineering	\$2,500	\$0	\$0	\$10,000
	486.0085-Appraisals	\$20,000	\$16,200	\$18,500	\$18,500
	486.0086-Legal Fees	\$500	\$6,460	\$6,750	\$5,000
	486.0088-Printing-Copying Costs	\$250	\$0	\$0	\$250
	486.0089-Easement Acquisitions <sup>1</sup>	\$1,335,000	\$905,043	\$1,015,043	\$800,000
	486.0080-Open Space Acquisitions <sup>2</sup>	\$1,000,000	\$100,000	\$5,250,000	\$0
	<b>Subtotal Open Space Expenditures</b>	<b>\$2,431,750</b>	<b>\$1,075,178</b>	<b>\$6,344,583</b>	<b>\$888,290</b>
<b>470.0000</b>	<b>Debt Service (Open Space)</b>				
471.4000	Debt Principal	\$0	\$0	\$0	\$175,000
472.4000	Debt Interest	\$0	\$0	\$0	\$209,889
	<b>Subtotal Debt Service</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$384,889</b>
<b>New</b>	<b>Open Space Dev't &amp; Maint Fund <sup>3</sup></b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$167,750</b>
	<b>TOTAL OS EXPENDITURES</b>	<b>\$2,431,750</b>	<b>\$1,075,178</b>	<b>\$6,344,583</b>	<b>\$1,440,929</b>

<b>Open Space Revenues</b>					
310.230	EIT - Special Open Space Tax	\$625,000	\$511,260	\$650,000	\$665,000
341.115	Interest Earnings - Open Space	\$1,200	\$2,139	\$2,250	\$1,000
357.010	County Grant/Other Grant	\$0	\$74,000	\$121,000	\$5,000
391.100	OS Reimbursements	\$0	\$1,074	\$1,074	\$0
n/a	Open Space Loan	\$1,100,000	\$0	\$6,040,000	\$0
	<b>TOTAL OPEN SPACE REVENUES</b>	<b>\$1,726,200</b>	<b>\$588,474</b>	<b>\$6,814,324</b>	<b>\$671,000</b>

<b>Revenues minus Expenditures</b>			<b>\$469,741</b>	<b>(\$769,929)</b>
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<b>Estimated 2013 Unencumbered Carryover Balance</b>				<b>\$1,112,000</b>
<b>Difference (ending cash balance)</b>				<b>\$342,071</b>

1. The budget shows \$800,000 in potential easement acquisitions for 2014. This represents the funds remaining from the Open Space portion of the 2013 bond issue.
2. The Twp issued a bond for \$6,040,000 & purchased 62 acres for our 2nd community park.
3. This represents 25% of our Earned Income Tax pending House Bill 1523.