

**Application of Pennsylvania-American Water Company for Acquisition of
the Wastewater Assets of East Coventry Township
66 Pa. C.S. §1329
Application Filing Checklist – Water/Wastewater**

Docket No. A-2025-3053487

19. Cost of Service.

b. Provide a copy of the seller's two most recent adopted budgets.

RESPONSE: b. The seller's two most recent adopted budgets (Years 2024 and 2025) attached as **Appendix A-19-b.1** and **Appendix A-19-b.2**.

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Appendix A-19-b.1

East Coventry 2024 Budget

**EAST COVENTRY TOWNSHIP
FINAL BUDGET DRAFT NOTES
2024**

The Township currently maintains eight separate Funds. They consist of the following:

General Fund	Sewer Operating Fund	Capital Reserve Fund
Benefit Escrow Fund	Sewer Capital Fund	Highway State Aid Fund
Open Space Fund	Traffic Impact Fee Fund	

For the fiscal year 2024, these eight Funds have a combined beginning balance of **\$7,388,041.81** and projected revenues of **\$9,166,976.59** making **\$16,555,018.40** available for allocation. Of that amount, **\$10,492,355.04** is projected for expenditures leaving **\$6,062,663.36** as an ending balance of all Funds in 2024. These total amounts are broken out by Fund shown in the PROPOSED BUDGET SUMMARY for 2024 under the first tab in the Proposed Budget 2024 binder. A summary of each Fund follows below.

A draft budget was provided to the Supervisors in October to obtain their initial individual thoughts. An increase in the millage for general-purpose real estate taxes was suggested by staff as Township expenses have increased 30% since the last millage rate increase in 2008. However, after individual feedback from each Supervisor. The budget was revised to defer the Ellis Woods Bridge Rehabilitation Project until 2025 and reallocate the \$533,632.00 of American Rescue Plan Act (ARPA) funds to the Route 724/Peterman Road Intersection Improvement to avoid an increase in 2024.

General Fund

The General Fund is projected to receive approximately **\$4,209,460.13** in revenues during 2024, which when added to the beginning balance of **\$964,824.00** brings the total amount available for allocation in 2024 to **\$5,174,284.13**. The amount projected as an ending balance for 2024 is **\$448,217.34**. 2024 expenditures are projected to be **\$4,726,066.79**, an increase of \$550,362.97 from the 2023 Budget.

A transfer to the Capital Reserve Fund is budgeted in 2024 in the amount of **\$228,893.35**, which is consistent with the Township Fund Balance Policy. This Policy establishes that the Township maintains a minimum unassigned General Fund balance equal to 10% of all general operating expenditures (before any transfers to other funds) in the preceding fiscal year. Due to diminishing cash balances, there has not been an annual transfer of the unassigned General Fund balance to the Capital Reserve since 2018. Not transferring funds into the Capital Reserve Fund for the last five years does not allow us to properly plan and fund capital improvements when necessary.

We require approximately **\$400,000.00** to cover anticipated expenditures through April of the new year until we begin receiving tax payments. The beginning balance of \$964,824.00 will cover these first quarter expenditures.

Wage and salary categories were increased by 3.25% for all personnel. This is reflected on the Township Pay Classification Plan included at the rear of the Proposed Draft Budget 2024 binder.

Benefit Escrow Fund

The Board of Supervisors created the Benefit Escrow Fund to escrow monies to cover the cost of lump sum accrued leave payments due to retiring employees resulting from accrued, unused sick leave. When the employee retires, they are eligible under the Township's Employee Policy Manual and

Capital Reserve Fund

The Capital Reserve Fund is to set aside money for various capital projects and purchases that have a useful life of five years or greater and that generally may be very costly. Typically, it may take several years to accumulate enough money in the Capital Reserve Fund to do a particular project. This Fund receives the majority of its income from the transfer of monies from the General Fund. A transfer from the General Fund was not proposed from 2019 through 2023 but \$228,893.35 is proposed for 2024.

The beginning balance of **\$632,138.00** added with projected revenues of **\$2,850,910.35** brings the total available for expenditure in 2024 to **\$3,483,048.35**. The increase in revenues is related to the Peterman Road Transportation Grant of \$2,605,517.11, which had been anticipated in 2022 and 2023, but did not occur, subtracting projected expenses of **\$3,357,817.00** leaves a balance of **\$125,231.35** at the end of 2024. This balance is lower than our average over the last seven years. Under Expenses for the Route 724/Peterman Road Improvement Project, there is a match of **\$800,000.00**. This project is scheduled to be completed in March 2025. This project's construction cost has increased by approximately \$300,000 since it was originally scoped. There are plans to replace the air conditioning units in the building as the units are outdated and not functioning efficiently. Repairs have increased to the point where it is necessary to replace the units. We still do not have a quote from our supplier and this budget does not account for these necessary improvements. The Ellis Woods Bridge rehabilitation project will be delayed until 2025 to help avoid a tax increase and to allow for the pursuit of grants.

Highway State Aid Fund

Monies in the Highway State Aid Fund are used to cover expenses associated with all things related to roadways and bridges including snow removal, stormwater, signage, construction, and maintenance. The beginning balance of **\$171,076.00** added with projected revenues of **\$292,152.11** brings the total available for expenditure in 2024 to **\$463,228.11**. Subtracting projected expenses of **\$457,120.00** leaves a balance of **\$6,108.11** at the end of 2024. This is the lowest recorded balance in the Highway State Aid Fund. As an example, the ending balance from the Final Budget 2022 was \$140,556.20. Expenses have increased over the years and our revenues have not kept pace. Revenues are received primarily from the Commonwealth of Pennsylvania in the form of liquid fuels tax receipts and the road turnback program..

The other concern is that the Highway State Aid Fund, which is at an all-time low, and the General Fund may have to subsidize expenses. There are not any new roads being dedicated and our Highway State Aid will not increase; however, expenses to repair and maintain these roads have increased.

Currently, work plans for 2024 include overlay on Creamery Road, Bern Court, Linda Lane, Brandie-Layne Court, Latschar Lane, Christman Court, and Ebelhare Road between Ellis Woods and Kulp Road.

**EAST COVENTRY TOWNSHIP
FINAL BUDGET SUMMARY
2024**

	General Fund 01	Benefit Escrow Fund 01A	Open Space Fund 04	Sewer Operating Fund 08	Sewer Capital Fund 09	Traffic Impact Fund 18	Capital Reserve Fund 30	Highway State Aid Fund 35	Total All Funds
Beginning Balance	964,824.00	120,268.00	1,769,446.81	412,759.00	2,791,072.00	526,458.00	632,138.00	171,076.00	7,388,041.81
Revenues	4,209,460.13	16,800.00	760,000.00	956,810.00	72,594.00	8,250.00	2,850,910.35	292,152.11	9,166,976.59
Total Available Funds	5,174,284.13	137,068.00	2,529,446.81	1,369,569.00	2,863,666.00	534,708.00	3,483,048.35	463,228.11	16,555,018.40
Expenses	4,726,066.79	2,194.00	977,050.00	870,507.25	60,000.00	41,500.00	3,357,817.00	457,120.00	10,492,355.04
Ending Balance	\$ 448,217.34	\$ 134,874.00	\$ 1,552,396.81	\$ 499,061.75	\$ 2,803,666.00	\$ 493,208.00	\$ 125,231.35	\$ 6,108.11	\$ 6,062,663.36

**East Coventry Township General Fund 01
Final Budget**

2024

	Jan - Aug 23	Sept-Dec 23	2023 Y/E Proj	2023 Budget	2024 Budget
Ordinary Income/Expense					
Income					
Revenues - General Fund					
301.000 · Real Property Taxes					
301.100 · Real Estate Tax- Current	1,062,701.49	145,000.00	1,207,701.49	1,202,750.00	1,226,900.00
301.400 · Real Estate - Delinquent	39,551.49	4,000.00	43,551.49	24,000.00	25,000.00
301.600 · Real Estate Taxes - Interim	1,237.39	620.00	1,857.39	2,250.00	2,250.00
Total 301.000 · Real Property Taxes	1,103,490.37	149,620.00	1,253,110.37	1,229,000.00	1,254,150.00
310.000 · Act 511 Taxes					
310.010 · Per Capita Tax - Current Year's	26,040.20	3,959.80	30,000.00	30,000.00	31,000.00
310.040 · Per Capita - Delinquent	2,981.00	719.00	3,700.00	4,000.00	4,000.00
310.100 · Real Estate Transfer Tax	289,681.94	30,000.00	319,681.94	300,000.00	300,000.00
310.210 · Earned Income Taxes	1,183,782.14	375,000.00	1,558,782.14	1,300,000.00	1,600,000.00
310.215 · Local Services Tax	45,127.79	29,000.00	74,127.79	60,500.00	78,000.00
Total 310.000 · Act 511 Taxes	1,547,613.07	438,678.80	1,986,291.87	1,694,500.00	2,013,000.00
321.000 · Business Licenses and Permits					
320.340 · Soliciting Permits	200.00	100.00	300.00	300.00	300.00
321.600 · Verizon Franchise Fees	23,995.48	8,000.00	31,995.48	30,000.00	28,000.00
321.800 · Cable Television Franchise	71,873.93	23,000.00	94,873.93	103,000.00	90,000.00
Total 321.000 · Business Licenses and Permits	96,069.41	31,100.00	127,169.41	133,300.00	118,300.00
322.000 · Non-Business Licenses & Permits					
322.820 · Road Occupancy Permits	16,220.00	100.00	16,320.00	1,000.00	1,000.00
322.830 · Driveway Permits	11,100.00	23,400.00	34,500.00	34,500.00	29,200.00
322.840 · Sign Permits	300.00	0.00	300.00	100.00	100.00
Total 322.000 · Non-Business Licenses and Permits	27,620.00	23,500.00	51,120.00	35,600.00	30,300.00
331.000 · Fines and Forfeitures					
331.110 · Vehicle Code Violations	3,076.70	1,550.00	4,626.70	6,000.00	5,000.00
331.120 · Violations - Township Ordinances	537.24	250.00	787.24	1,400.00	1,000.00
331.130 · Other Fines and Forfeitures	1,649.39	825.00	2,474.39	5,000.00	2,500.00
331.140 · Bad Check Charges	105.00	0.00	105.00	105.00	105.00
Total 331.000 · Fines and Forfeitures	5,368.33	2,625.00	7,993.33	12,505.00	8,605.00
341.000 · Interest Earnings					
341.010 · Interest Income	27,770.98	15,000.00	42,770.98	700.00	43,000.00
Total 341.000 · Interest Earnings	27,770.98	15,000.00	42,770.98	700.00	43,000.00
342.000 · Rents and Royalties					
342.100 · Towpath/Ellis Pavilion Rent	3,450.00	100.00	3,550.00	3,000.00	3,500.00
342.120 · Lease - Maack Property	0.00	0.00	0.00	10,000.00	0.00
342.130 · Lease - Heyser Tract	650.00	0.00	650.00	2,000.00	650.00
342.140 · Lease - Creekview	0.00	0.00	0.00	6,271.00	0.00
342.210 · Township Meeting Room	0.00	100.00	100.00	100.00	0.00
Total 342.000 · Rents and Royalties	4,100.00	200.00	4,300.00	21,371.00	4,150.00
355.000 · State Shared Revenue					
355.010 · Public Utility Realty Tax	0.00	3,000.00	3,000.00	2,500.00	3,000.00
355.020 · Benevolent Fund - Fire	0.00	49,867.13	49,867.13	49,800.00	49,867.13
355.050 · General Municipal Pension	0.00	140,288.00	140,288.00	119,150.00	140,288.00
Total 355.000 · State Shared Revenue	0.00	193,155.13	193,155.13	171,450.00	193,155.13

**East Coventry Township General Fund 01
Final Budget**

2024

	Jan - Aug 23	Sept-Dec 23	2023 Y/E Proj	2023 Budget	2024 Budget
358.000 · Local Government Shared Revenue					
358.010 · Other Municipales Share of Fire Insurance	0.00	8,000.00	8,000.00	8,000.00	8,200.00
358.020 · Buckle Up Grant	105.11	0.00	105.11	600.00	600.00
358.030 · DUI Grant	386.10	0.00	386.10	250.00	400.00
358.040 · Reimb from Other Sources	0.00	0.00	0.00	500.00	500.00
Total 358.000 · Local Government Shared Revenue	491.21	8,000.00	8,491.21	9,350.00	9,700.00
361.000 · General Government - Reimbursement					
361.320 · Fees - Eng Review	78,222.65	35,000.00	113,222.65	95,000.00	125,000.00
361.321 · Fees - Planner Review	2,950.52	1,500.00	4,450.52	6,000.00	7,000.00
361.322 · Fees - Solicitor Review	63,725.43	32,000.00	95,725.43	100,000.00	100,000.00
361.323 · Fees - Traffic Engineer	9,396.25	4,700.00	14,096.25	20,000.00	32,000.00
361.324 · Fees - Historical Consultant Re	0.00	0.00	0.00	1,000.00	1,000.00
361.330 · Zoning Hearing Board App Fees	0.00	0.00	0.00	3,000.00	-
361.520 · Sale of Township Documents	1,097.40	20.00	1,117.40	150.00	150.00
361.750 · Household Hazardous Refund	0.00	1,000.00	1,000.00	1,000.00	1,000.00
Total 361.000 · General Govt. - Reimbursement	155,392.25	74,220.00	229,612.25	226,150.00	266,150.00
362.000 · Public Safety					
362.110 · Accident - Incident Reports	556.00	210.00	766.00	1,300.00	800.00
362.140 · False Alarms - Police Dept	0.00	0.00	0.00	500.00	250.00
362.150 · False Alarms - Fire Dept	0.00	0.00	0.00	100.00	100.00
362.410 · Building Permits	138,870.39	22,800.00	161,670.39	205,000.00	180,000.00
362.420 · Zoning Permit	11,375.00	1,200.00	12,575.00	11,000.00	10,000.00
362.500 · Uniform Construction Code Fee	515.00	54.00	569.00	700.00	450.00
362.600 · Administrative Fee	18,232.91	1,140.00	19,372.91	20,000.00	9,000.00
Total 362.000 · Public Safety	169,549.30	25,404.00	194,953.30	238,600.00	200,600.00
363.000 · Highways and Streets					
363.510 · PennDOT Contracted Snow Removal	0.00	5,773.00	5,773.00	5,773.00	5,800.00
Total 363.000 · Highways and Streets	0.00	5,773.00	5,773.00	5,773.00	5,800.00
367.000 · Culture - Recreation					
367.810 · Park Day Receipts	7,320.00	0.00	7,320.00	5,000.00	7,000.00
Total 367.000 · Culture - Recreation	7,320.00	0.00	7,320.00	5,000.00	7,000.00
380.000 · Miscellaneous Revenue					
380.001 · Miscellaneous Revenue	4,482.33	2,200.00	6,682.33	35,000.00	6,800.00
380.050 · DVIT WC Grant	0.00	3,000.00	3,000.00	3,000.00	3,000.00
380.100 · Dividend from DVIT/DVWCT	0.00	21,000.00	21,000.00	21,000.00	21,000.00
Total 380.000 · Miscellaneous Revenue	4,482.33	26,200.00	30,682.33	59,000.00	30,800.00
389.001 · Employee Insurance Reimb/Pension Reimb	11,631.48	4,619.00	16,250.48	16,250.00	16,250.00
Total Revenues - General Fund	3,160,898.73	998,094.93	4,158,993.66	3,858,549.00	4,200,960.13
391.000 · Sale of Capital Assets	0.00	8,500.00	8,500.00	8,500.00	8,500.00
Total Income	3,160,898.73	1,006,594.93	4,167,493.66	3,867,049.00	4,209,460.13
Gross Profit	3,160,898.73	1,006,594.93	4,167,493.66	3,867,049.00	4,209,460.13
Expense					
Expenditures - General Fund					
400.000 · Legislative Body					
400.110 · Salary - Board of Supervisors	6,250.00	3,125.00	9,375.00	9,375.00	9,375.00
400.161 · Legislative FICA	387.60	193.75	581.35	581.25	581.25

**East Coventry Township General Fund 01
Final Budget**

2024

	Jan - Aug 23	Sept-Dec 23	2023 Y/E Proj	2023 Budget	2024 Budget
400.162 · Legislative Medicare	68.10	45.31	113.41	135.94	135.94
400.300 · General Expense	7.34	0.00	7.34	300.00	300.00
400.337 · Vehicle Allowance	0.00	0.00	0.00	400.00	400.00
400.355 · Treasurer Bonding	2,372.00	0.00	2,372.00	2,950.00	5,000.00
400.420 · Dues - Subscriptions	250.00	0.00	250.00	3,200.00	1,600.00
400.460 · Meetings - Conferences	371.87	0.00	371.87	1,000.00	1,000.00
Total 400.000 · Legislative Body	9,706.91	3,364.06	13,070.97	17,942.19	18,392.19
401.000 · Executive					
401.120 · Salary Township Manager	199,952.51	60,756.00	260,708.51	148,759.11	236,717.00
401.156 · Executive Health Insurance	67,877.00	20,000.00	87,877.00	38,000.00	64,000.00
401.157 · Executive Eye and Dental	346.64	1,553.36	1,900.00	1,900.00	1,900.00
401.158 · Life Insurance	133.15	75.00	208.15	400.00	400.00
401.159 · LTD Premium	583.87	300.00	883.87	1,300.00	1,000.00
401.161 · Executive FICA	11,829.96	3,766.87	15,596.83	9,223.06	14,676.45
401.162 · Executive Medicare	2,775.36	880.96	3,656.32	2,157.01	3,432.40
401.178 · Executive Vacation Pay	0.00	3,100.00	3,100.00	5,900.00	0.00
401.460 · Training/Conferenc/Dues/Mileage	740.80	0.00	740.80	3,500.00	3,500.00
Total 401.000 · Executive	284,239.29	90,432.19	374,671.48	211,139.18	325,625.85
402.000 · Financial Administration					
402.156 · Financial Health Insurance	27,364.63	8,635.37	36,000.00	36,000.00	38,880.00
402.157 · Financial Eye and Dental	1,108.50	791.50	1,900.00	1,900.00	1,900.00
402.158 · Life Insurance	133.15	70.00	203.15	380.00	250.00
402.159 · LTD Premium	15.80	750.00	765.80	775.00	825.00
402.161 · Financial FICA	3,553.11	1,104.20	4,657.31	4,665.89	6,051.70
402.162 · Financial Medicare	830.96	258.24	1,089.20	1,091.22	1,415.32
402.310 · Payroll Services	2,062.15	1,235.00	3,297.15	3,300.00	3,460.00
402.311 · Professional Auditing Services	9,500.00	0.00	9,500.00	10,500.00	10,500.00
402.320 · Salary - Financial Accountant	57,446.63	17,809.73	75,256.36	75,256.36	97,608.00
Total 402.000 · Financial Administration	102,014.93	30,654.04	132,668.97	133,868.47	160,890.01
403.000 · Tax Collection					
403.114 · Elected Tax Collector - Comm	35,000.00	0.00	35,000.00	35,000.00	35,000.00
403.161 · Tax Collection FICA	2,170.00	0.00	2,170.00	2,170.00	2,170.00
403.162 · Tax Collection Medicare	507.50	0.00	507.50	507.50	507.50
403.200 · Tax Collector Bond	1,656.00	0.00	1,656.00	1,900.00	1,750.00
403.220 · Postage - Envelopes - Printing	5,056.40	0.00	5,056.40	6,500.00	5,500.00
403.316 · Appointed - Commission EIT/LST	0.00	23,000.00	23,000.00	23,000.00	23,000.00
Total 403.000 · Tax Collection	44,389.90	23,000.00	67,389.90	69,077.50	67,927.50
404.000 · Solicitor					
404.310 · Solicitor - Reimbursable	64,608.10	33,000.00	97,608.10	100,000.00	100,000.00
404.314 · Solicitor - Non Reimbursable	99,193.47	40,000.00	139,193.47	80,000.00	120,000.00
Total 404.000 · Solicitor	163,801.57	73,000.00	236,801.57	180,000.00	220,000.00
406.000 · Administration					
406.131 · Salary Administrative Assistant	38,424.28	40,000.00	78,424.28	138,238.62	133,812.68
406.156 · Administration Assistant Health Insurance	7,708.00	5,600.00	13,308.00	0.00	39,000.00
406.157 · Administrative Assistant Eye and Dental	0.00	1,000.00	1,000.00	3,800.00	3,800.00
406.158 · Life Insurance	249.40	250.00	499.40	700.00	1,200.00
406.159 · LTD Premium	537.35	540.00	1,077.35	1,200.00	2,100.00

**East Coventry Township General Fund 01
Final Budget**

2024

	Jan - Aug 23	Sept-Dec 23	2023 Y/E Proj	2023 Budget	2024 Budget
406.161 · Administration FICA	2,513.26	2,480.00	4,993.26	8,570.79	8,296.39
406.162 · Administration Medicare	587.80	580.00	1,167.80	2,004.46	1,940.28
406.210 · Office Supplies	3,322.93	1,600.00	4,922.93	5,550.00	5,500.00
406.310 · Computer Consultant	5,400.00	2,700.00	8,100.00	8,700.00	8,700.00
406.321 · Telephone - Local and Long Dist	4,116.05	1,600.00	5,716.05	4,700.00	4,500.00
406.325 · Postage / Bulk Rate Permit	3,787.58	600.00	4,387.58	3,800.00	4,400.00
406.329 · Newsletter Printing	2,427.88	2,400.00	4,827.88	4,500.00	5,000.00
406.337 · Mileage	239.35	1,060.65	1,300.00	1,300.00	1,300.00
406.341 · Advertising	4,862.74	2,430.00	7,292.74	6,300.00	7,500.00
406.344 · Codification of Ordinances	1,195.00	1,200.00	2,395.00	6,000.00	12,000.00
406.354 · Administration Workers Compensation	421.04	0.00	421.04	500.00	500.00
406.374 · Maintenance and Repairs - Office Equipmen	0.00	0.00	0.00	500.00	500.00
406.450 · Contracted Services	358.41	1,241.59	1,600.00	1,600.00	1,675.00
406.460 · Meetings - Training	178.00	800.00	978.00	1,000.00	2,000.00
406.750 · Copy/Post Lease (3 Year Lease)	3,066.26	1,540.00	4,606.26	8,000.00	6,000.00
407.215 · Computer Software/Hardware	9,225.21	10,774.79	20,000.00	20,000.00	20,000.00
407.369 · Web Site Fees and Services	934.03	2,966.00	3,900.03	3,900.00	4,200.00
Total 406.000 · Administration	89,554.57	81,363.03	170,917.60	230,863.87	273,924.35
408.000 · Engineer					
408.305 · Traffic Engineer - Reimbursable	11,503.66	9,500.00	21,003.66	20,000.00	32,000.00
408.306 · Traffic Engineer - Non Reimburse	455.00	450.00	905.00	10,000.00	5,000.00
408.310 · Engineering Svcs - Reimbursable	172,778.29	50,000.00	222,778.29	95,000.00	125,000.00
408.313 · Engineering - Non Reimbursable	32,302.20	15,000.00	47,302.20	90,000.00	60,000.00
Total 408.000 · Engineer	217,039.15	74,950.00	291,989.15	215,000.00	222,000.00
409.000 · General Government Buildings and Plant					
409.220 · Janitorial and Other Supplies	1,557.45	780.00	2,337.45	4,100.00	3,500.00
409.361 · Electricity	5,334.56	2,670.00	8,004.56	9,000.00	8,500.00
409.365 · Trash Disposal	1,520.65	760.00	2,280.65	1,950.00	2,400.00
409.368 · Propane	15,726.06	1,270.00	16,996.06	17,000.00	14,000.00
409.373 · Building & Grounds Maintenance	8,474.63	500.00	8,974.63	6,000.00	9,000.00
409.375 · Car Expense	629.84	300.00	929.84	1,100.00	1,100.00
409.440 · Cleaning Services	7,000.00	3,000.00	10,000.00	10,400.00	13,000.00
Total 409.000 · General Govt Buildings & Plant	40,243.19	9,280.00	49,523.19	49,550.00	51,500.00
410.000 · Police					
410.122 · Salary - Chief	91,226.59	48,296.30	139,522.89	139,522.89	144,057.38
410.130 · Salary - Sergeant	115,554.99	55,000.00	170,554.99	214,115.20	221,062.40
410.131 · Salary - Patrol Officers	252,852.16	132,147.84	385,000.00	385,000.00	405,516.80
410.132 · Salary - Part-Time Patrol Officer	27,208.73	20,000.00	47,208.73	30,000.00	35,000.00
410.140 · Police Administrative Assistant	46,230.13	33,877.65	80,107.78	70,722.78	61,221.00
410.156 · Police Health Insurance	242,270.00	70,000.00	312,270.00	296,000.00	340,000.00
410.157 · Police Eye and Dental	5,553.53	9,646.47	15,200.00	15,200.00	15,200.00
410.158 · Life Insurance	3,341.70	1,809.00	5,150.70	4,305.00	5,400.00
410.159 · LTD Premim	2,861.99	1,110.00	3,971.99	4,515.00	4,300.00
410.161 · Police FICA	36,460.99	20,792.43	57,253.42	77,416.97	56,551.38
410.162 · Police Medicare	8,527.25	4,609.00	13,136.25	15,628.65	13,605.71
410.172 · Police Holiday Pay	46,433.62	4,566.38	51,000.00	51,000.00	60,245.00
410.178 · Police Vacation Pay	0.00	15,000.00	15,000.00	15,000.00	15,487.50

**East Coventry Township General Fund 01
Final Budget**

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	Jan - Aug 23	Sept-Dec 23	2023 Y/E Proj	2023 Budget	2024 Budget
410.179 · Police Longevity Pay	9,000.00	0.00	9,000.00	9,000.00	9,950.00
410.180 · Patrol Officers - Overtime - Noncourt	5,979.94	4,020.06	10,000.00	10,000.00	10,000.00
410.181 · Patrol Officers - Overtime - Court	3,046.40	4,953.60	8,000.00	8,000.00	8,000.00
410.182 · Field Training Officer Pay	0.00	500.00	500.00	500.00	1,000.00
410.187 · Salary - Compensation Pay	0.00	17,000.00	17,000.00	17,000.00	22,230.00
410.191 · Cleaning - Uniforms	1,844.90	655.10	2,500.00	2,500.00	3,000.00
410.200 · Police Health Reimbursement Account	3,102.17	8,897.83	12,000.00	12,000.00	12,390.00
410.202 · Buckle Up Expense OT Nonct. Grant	0.00	0.00	0.00	1,000.00	1,000.00
410.203 · DUI Expenses (Grant)	0.00	0.00	0.00	1,500.00	1,500.00
410.204 · Reimbursable - Other Mini-Grants (Overtime)	0.00	0.00	0.00	300.00	300.00
410.210 · Office Supplies	866.98	450.00	1,316.98	3,000.00	3,000.00
410.213 · Equipment - Camera, Meters	1,055.67	1,500.00	2,555.67	3,600.00	3,600.00
410.238 · Uniforms	0.00	5,000.00	5,000.00	5,000.00	5,000.00
410.239 · Bullet Proof Vests	0.00	2,800.00	2,800.00	2,800.00	3,200.00
410.242 · Operating Supplies - Ammo, etc.	503.84	5,000.00	5,503.84	5,700.00	5,700.00
410.251 · Vehicle Parts and Tires	2,195.17	1,054.00	3,249.17	3,250.00	3,750.00
410.252 · Vehicle Fuel - Unleaded	18,931.33	10,000.00	28,931.33	35,000.00	35,000.00
410.253 · Vehicle Maintenance and Repair	4,577.60	1,400.00	5,977.60	6,000.00	6,275.00
410.254 · Police Vehicle Equipment	0.00	1,000.00	1,000.00	1,000.00	1,000.00
410.256 · Contracted Services	5,607.31	892.69	6,500.00	6,500.00	6,500.00
410.316 · Physical - Psychological Exams	70.00	1,000.00	1,070.00	2,000.00	2,000.00
410.317 · Laboratory Fees	0.00	800.00	800.00	800.00	800.00
410.318 · Dues & Subscriptions	125.00	700.00	825.00	1,400.00	1,400.00
410.321 · Cellular Phones	694.10	350.00	1,044.10	1,200.00	1,200.00
410.325 · Postage	12.42	10.00	22.42	150.00	100.00
410.354 · Police Workers Comp	22,619.52	0.00	22,619.52	25,000.00	25,000.00
410.359 · Police Prof. Liability Insurance	14,572.00	0.00	14,572.00	13,500.00	15,300.00
410.371 · New Vehicle Transition Expense	1,002.00	7,998.00	9,000.00	9,000.00	6,000.00
410.372 · Purchase Police Vehicle	36,962.00	0.00	36,962.00	37,000.00	37,300.00
410.374 · Maintenance and Repairs - Office Equipment	0.00	1,000.00	1,000.00	2,000.00	2,000.00
410.375 · Maintenance and Repairs - Police Equipment	1,836.38	163.00	1,999.38	2,000.00	2,100.00
410.380 · Cell Rental - Car Storage - Towing	0.00	200.00	200.00	1,000.00	1,000.00
410.460 · Conferences and Training	4,791.89	2,500.00	7,291.89	8,000.00	8,000.00
410.470 · Educational Reimbursement	0.00	0.00	0.00	500.00	500.00
410.741 · LiveScan/CPIN Maintenance Dues	1,486.01	0.00	1,486.01	1,500.00	1,600.00
410.750 · Police RMS (Cody)	4,326.43	0.00	4,326.43	4,500.00	4,510.00
410.751 · NECCERT Expense	3,000.00	0.00	3,000.00	3,000.00	3,000.00
Total 410.000 · Police	1,026,730.74	496,699.35	1,523,430.09	1,564,626.49	1,631,852.18
411.000 · Fire					
411.300 · PA American - Fire Hydrant Fees	7,889.99	3,950.00	11,839.99	12,300.00	12,500.00
411.354 · Workers' Comp Insurance	509.00	29,000.00	29,509.00	21,000.00	31,320.00
411.356 · Vehicle Insurance Ridge Fire Company	22,782.00	0.00	22,782.00	21,850.00	24,000.00
411.510 · Contribution - Fire Company	0.00	15,000.00	15,000.00	15,000.00	15,000.00
411.540 · State Contr - Firefighter Fund	0.00	40,000.00	40,000.00	40,000.00	40,000.00
Total 411.000 · Fire	31,180.99	87,950.00	119,130.99	110,150.00	122,820.00
413.000 · Protective Inspection					
413.120 · Code Enforcement - Zoning Officer	18,240.25	19,125.00	37,365.25	37,500.00	45,000.00

**East Coventry Township General Fund 01
Final Budget**

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413.304 · Building Inspector Services	48,066.18	90,000.00	138,066.18	150,000.00	150,000.00
413.310 · UCC Fee Submission (L & I)	0.00	450.00	450.00	450.00	450.00
Total 413.000 · Protective Inspection	66,306.43	109,575.00	175,881.43	187,950.00	195,450.00
414.000 · Zoning					
414.140 · Salary - Zoning Hearing Board	325.00	275.00	600.00	600.00	600.00
414.161 · Zoning Board FICA	20.15	17.05	37.20	37.20	37.20
414.162 · Zoning Board Medicare	4.72	3.99	8.71	8.69	8.69
414.314 · Solicitor - Zoning Hearing Board	8,991.85	4,500.00	13,491.85	20,000.00	15,000.00
414.318 · Zoning - Township Solicitor	17,223.80	8,610.00	25,833.80	32,000.00	28,000.00
414.319 · Zoning - Consultant	0.00	0.00	0.00	500.00	500.00
414.341 · Advertising - Legal Notices	978.60	1,450.00	2,428.60	2,350.00	2,450.00
414.350 · Zoning Postage/Copies	128.08	72.00	200.08	200.00	200.00
414.450 · Contracted Services - Transcripts	975.00	225.00	1,200.00	1,200.00	1,300.00
Total 414.000 · Zoning	28,647.20	15,153.04	43,800.24	56,895.89	48,095.89
414.300 · Planning					
414.316 · Consultant - Reimbursable	8,390.67	0.00	8,390.67	7,000.00	9,000.00
414.317 · Consultant - Non Reimbursable	376.25	0.00	376.25	7,000.00	5,000.00
Total 414.300 · Planning	8,766.92	0.00	8,766.92	14,000.00	14,000.00
415.00 · Emergency Management					
415.239 · General Operating Supplies	0.00	0.00	0.00	100.00	100.00
415.337 · Mileage	0.00	0.00	0.00	500.00	100.00
415.460 · Meetings and Training	0.00	0.00	0.00	300.00	100.00
Total 415.00 · Emergency Management	0.00	0.00	0.00	900.00	300.00
421.000 · Health					
421.310 · SPCA Animal Control Contract	3,823.68	1,000.00	4,823.68	5,000.00	5,600.00
421.522 · Contribution - Tri Co. Active Adult Center	0.00	500.00	500.00	500.00	500.00
421.524 · Hazardous Waste Recycling Prog	-69.16	800.00	730.84	2,000.00	1,200.00
421.530 · Library Contribution	0.00	10,000.00	10,000.00	5,000.00	10,000.00
Total 421.000 · Health	3,754.52	12,300.00	16,054.52	12,500.00	17,300.00
430.000 · Public Works - General					
430.110 · Salary - Public Works Director	72,907.74	17,332.76	90,240.50	90,240.50	92,766.46
430.112 · Salary - Public Works Assistant Director	52,306.83	13,038.71	65,345.54	65,345.54	67,252.97
430.115 · Salary - Public Works - Part-time	11,093.04	3,906.96	15,000.00	15,000.00	15,000.00
430.121 · Salary - Public Works Full-time	138,453.79	52,044.70	190,498.49	190,498.49	199,076.24
430.178 · PW Vacation Pay	0.00	2,500.00	2,500.00	2,500.00	5,000.00
430.183 · Roadcrew Overtime	0.00	10,325.00	10,325.00	10,325.00	10,750.00
430.192 · Public Works - FICA/SS	16,713.72	6,147.18	22,860.90	23,182.39	24,170.43
430.193 · Public Works Medicare	3,908.95	1,437.65	5,346.60	5,421.69	5,652.76
430.196 · Public Works Health Insurance	150,102.00	35,631.00	185,733.00	166,200.00	205,000.00
430.198 · Life Insurance	443.90	150.00	593.90	1,800.00	1,600.00
430.199 · LTD Premium	705.00	235.00	940.00	3,250.00	2,000.00
430.19X · Public Works Eye and Dental	4,526.30	4,500.00	9,026.30	9,500.00	9,500.00
430.231 · Unleaded Fuel	1,530.81	525.00	2,055.81	2,700.00	2,700.00
430.232 · Diesel Fuel	7,273.28	2,425.00	9,698.28	20,000.00	20,000.00
430.234 · Oil, Grease, etc.	159.46	80.00	239.46	825.00	825.00
430.238 · Shoe Allowance	300.00	300.00	600.00	750.00	750.00
430.239 · Uniform Rental	2,257.38	780.00	3,037.38	3,600.00	3,000.00

**East Coventry Township General Fund 01
Final Budget**

2024

	Jan - Aug 23	Sept-Dec 23	2023 Y/E Proj	2023 Budget	2024 Budget
430.245 · Materials, Supplies	1,478.59	500.00	1,978.59	3,000.00	3,000.00
430.249 · Parts and Tires - Equipment and Machine	182.62	100.00	282.62	1,000.00	1,000.00
430.251 · Parts and Tires - Vehicles	500.00	300.00	800.00	1,200.00	1,200.00
430.253 · Vehicle Maint and Repairs	21.18	300.00	321.18	1,200.00	1,200.00
430.260 · Purchase - Small Tools	349.99	125.00	474.99	1,200.00	1,200.00
430.321 · Cellular Telephone	1,622.29	560.00	2,182.29	2,310.00	2,310.00
430.364 · Public Works Workers Comp	20,209.44	0.00	20,209.44	18,000.00	21,225.00
430.371 · Tree/Debris Removal	0.00	0.00	0.00	1,000.00	1,000.00
430.374 · Machinery Maintenance and Repair	92.78	150.00	242.78	1,100.00	1,100.00
430.460 · Seminars and Training	400.00	0.00	400.00	800.00	800.00
432.372 · Road Expenses	10,424.56	10,000.00	20,424.56	40,000.00	40,000.00
Total 430.000 · Public Works - General	497,963.65	163,393.96	661,357.61	681,948.61	739,078.86
452.000 · Parks and Recreation					
452.112 · Park Wages	25,975.21	36,003.54	61,978.75	61,978.75	63,506.00
452.180 · Overtime - Park Cleanup	0.00	500.00	500.00	1,000.00	1,000.00
452.192 · FICA/SS	1,226.40	2,263.22	3,489.62	3,904.68	3,937.37
452.193 · Medicare	286.82	529.30	816.12	913.19	920.84
452.196 · Health Insurance	10,091.67	7,208.33	17,300.00	17,300.00	17,750.00
452.198 · Life Insurance	122.50	85.00	207.50	210.00	225.00
452.199 · Disability	306.25	214.00	520.25	525.00	550.00
452.221 · Park Operating Supplies	987.20	512.80	1,500.00	1,500.00	1,500.00
452.239 · Park Day Supplies	2,112.01	2,967.67	5,079.68	5,000.00	5,500.00
452.244 · Portable Toilet Rental	1,560.00	1,000.00	2,560.00	4,200.00	3,000.00
452.247 · Materials, Supplies	1,441.83	0.00	1,441.83	1,200.00	5,200.00
452.249 · Eagle Scout Project	0.00	0.00	0.00	1,000.00	1,000.00
452.310 · Professional Services/Conservation Manage	1,000.00	0.00	1,000.00	1,000.00	5,000.00
452.361 · Electricity	1,693.64	800.00	2,493.64	400.00	360.00
452.371 · Ellis Woods Cemetery	332.86	200.00	532.86	700.00	600.00
452.420 · Memberships - PA Park Society	10,849.00	0.00	10,849.00	7,500.00	8,100.00
452.460 · Conferences/Training - Parks Board	0.00	750.00	750.00	750.00	2,500.00
452.520 · Contribution - Women's Club Egg Hunt	1,200.00	0.00	1,200.00	1,200.00	1,300.00
452.700 · Fricks Lock Lease	550.00	0.00	550.00	0.00	550.00
Total 452.000 · Parks and Recreation	59,735.39	53,033.86	112,769.25	110,281.62	122,499.21
468.000 · Historical					
468.100 · Other Expenses	0.00	0.00	0.00	1,000.00	1,000.00
468.200 · Supplies General	0.00	0.00	0.00	1,000.00	1,000.00
468.210 · Supplies - Historical Commission Events	0.00	0.00	0.00	500.00	500.00
468.315 · Historical Research	0.00	0.00	0.00	300.00	300.00
468.317 · Consulting Services	0.00	0.00	0.00	5,000.00	5,000.00
468.318 · Historical Consultant Reimbursements	0.00	0.00	0.00	1,000.00	1,000.00
468.460 · Meetings/Training - Historical Commission	0.00	0.00	0.00	500.00	500.00
468.520 · Membership Fees	0.00	300.00	300.00	300.00	300.00
Total 468.000 · Historical	0.00	300.00	300.00	9,600.00	9,600.00
471.000 · Debt Principal					
471.901 · Township Building Loan Principal	29,400.00	21,000.00	50,400.00	50,400.00	49,850.00
Total 471.000 · Debt Principal	29,400.00	21,000.00	50,400.00	50,400.00	49,850.00
472.000 · Debt Interest					

**East Coventry Township General Fund 01
Final Budget**

2024

	Jan - Aug 23	Sept-Dec 23	2023 Y/E Proj	2023 Budget	2024 Budget
472.901 · Township Building Loan Interest	1,826.69	1,173.31	3,000.00	3,000.00	2,800.00
Total 472.000 · Debt Interest	1,826.69	1,173.31	3,000.00	3,000.00	2,800.00
480.000 · Miscellaneous Expenses					
480.001 · Miscellaneous Expenditures	15,693.57	-7,000.00	8,693.57	8,000.00	9,000.00
480.002 · Arborgonics	14,940.00	5,220.00	20,160.00	18,000.00	0.00
480.100 · Taxes - Maack/Schoolhouse Prop.	328.01	0.00	328.01	320.00	328.00
Total 480.000 · Miscellaneous Expenses	30,961.58	-1,780.00	29,181.58	26,320.00	9,328.00
481.000 · Intergovernmental Expenditures					
481.392 · PARRC (Pottstown Recreation PC)	0.00	10,330.00	10,330.00	10,330.00	9,705.00
Total 481.000 · Intergovernmental Expenditures	0.00	10,330.00	10,330.00	10,330.00	9,705.00
486.000 · Insurance					
486.350 · Property Insurance	16,948.00	0.00	16,948.00	15,700.00	17,795.40
486.352 · Public Officials Liability (Errors and Omissio	10,676.00	0.00	10,676.00	11,210.00	11,209.80
486.355 · General Commer Liability Policy	13,608.00	0.00	13,608.00	10,100.00	14,288.40
486.356 · Township Vehicle Insurance	5,616.00	0.00	5,616.00	6,000.00	5,896.80
Total 486.000 · Insurance	46,848.00	0.00	46,848.00	43,010.00	49,190.40
487.000 · Employee Benefits					
487.160 · Pension - Non Uniform Plan	21,308.99	21,880.01	43,189.00	43,189.00	48,410.00
487.163 · Pension - Uniform Plan	0.00	128,161.00	128,161.00	128,161.00	71,634.00
Total 487.000 · Employee Benefits	21,308.99	150,041.01	171,350.00	171,350.00	120,044.00
Total Expenditures - General Fund	2,804,420.61	1,505,212.86	4,309,633.47	4,160,703.82	4,482,173.44
492.000 · Interfund Operating Transfer					
492.100 · Transfer to Benefit Escrow & Capital Reserve	0.00	15,000.00	15,000.00	15,000.00	243,893.35
Total 492.000 · Interfund Operating Transfer	0.00	15,000.00	15,000.00	15,000.00	243,893.35
Total Expense	2,804,420.61	1,520,212.86	4,324,633.47	4,175,703.82	4,726,066.79
Net Ordinary Income	356,478.12	-513,617.93	-157,139.81	-308,654.82	-516,606.66
Net Income	356,478.12	-513,617.93	-157,139.81	-308,654.82	-516,606.66
Cash Brought Forward					964,824.00
Net Income and Cash Brought Forward					448,217.34

East Coventry Township Benefit Escrow Fund 01A
Final Budget
2024

		Jan - Sept 23	Oct - Dec 23	Y/E Proj 23	Budget 23	Budget 24
Ordinary Income/Expense						
Income						
Interest Income		1,148.31	580.00	1,728.31	50.00	1,800.00
Transfer In		0.00	15,000.00	15,000.00	15,000.00	15,000.00
Total Income		1,148.31	15,580.00	16,728.31	15,050.00	16,800.00
Net Ordinary Income		1,148.31	15,580.00	16,728.31	15,050.00	16,800.00
Expenses						
Benefits Paid		0.00	0.00	0.00	0.00	2,194.00
Net Income		1,148.31	15,580.00	16,728.31	15,050.00	14,606.00
Cash Brought Forward						120,268.00
Net Income and Cash Brought Forward						134,874.00

East Coventry Twp. Open Space Fund 04
Final Budget
2024

	Jan - Sep 23	Oct-Dec 23	Y/E Proj 23	Budget 23	Budget 24
Income					
Interest Income	26,310.06	9,000.00	35,310.06	1,350.00	35,000.00
Other Income/Grants-Wayfinding	139,100.00	0.00	139,100.00	0.00	10,000.00
Revenues - Open Space	600,605.09	49,395.00	650,000.09	650,000.00	715,000.00
Total Income	766,015.15	58,395.00	824,410.15	651,350.00	760,000.00
Gross Profit	766,015.15	58,395.00	824,410.15	651,350.00	760,000.00
Expense					
Acquisition Costs	489,796.23	0.00	489,796.23	500,000.00	500,000.00
Capital Improvements	0.00	0.00	0.00	350,000.00	360,000.00
Commission to Tax Collector	0.00	10,500.00	10,500.00	10,500.00	11,550.00
Electricity/Supplies	792.09	275.00	1,067.09	5,500.00	5,500.00
Professional Fees	12,436.25	4,150.00	16,586.25	100,000.00	100,000.00
Total Expense	503,024.57	14,925.00	517,949.57	966,000.00	977,050.00
Net Income	262,990.58	43,470.00	306,460.58	-314,650.00	-217,050.00
Cash Brought Forward					1,769,446.81
Net Income and Cash Brought Forward					1,552,396.81

FINAL BUDGET

2024

	Jan - Sep 23	Oct-Dec 23	Y/E Proj 2023	Budget 2023	Budget 2024
Income					
300.000 · Revenues					
364.000 · Sanitation					
364.120 · Sewer Use Charge	620,918.60	208,000.00	828,918.60	901,320.00	906,500.00
364.130 · Application Fees	8,000.00	3,000.00	11,000.00	51,500.00	49,000.00
364.160 · Sewer Certification Fee	450.00	150.00	600.00	1,200.00	600.00
370.100 · Interest	0.00	0.00	0.00	150.00	0.00
370.200 · Returned Check Fee	35.00	0.00	35.00	210.00	210.00
Total 364.000 · Sanitation	629,403.60	211,150.00	840,553.60	954,380.00	956,310.00
Total 300.000 · Revenues	629,403.60	211,150.00	840,553.60	954,380.00	956,310.00
358.000 · Miscellaneous	857.00	0.00	857.00	500.00	500.00
Total Income	630,260.60	211,150.00	841,410.60	954,880.00	956,810.00
Gross Profit	630,260.60	211,150.00	841,410.60	954,880.00	956,810.00
Expense					
400.000 · Wastewater Collection & Treat					
414.120 · Salary - Sewer Dept Supervisor	3,500.00	3,999.25	7,499.25	7,499.25	7,506.93
414.121 · Salary - Sewer Maint Laborer	15,300.00	15,393.54	30,693.54	30,693.54	31,884.15
414.122 · Salary - Financial Accountant	7,800.00	6,138.75	13,938.75	13,938.75	14,391.76
414.125 · Salary - Sewer Maint Overtime	5,250.00	5,250.00	10,500.00	10,500.00	10,850.00
414.126 · Salary Burden/Benefits	8,650.00	8,650.00	17,300.00	17,300.00	17,750.00
414.130 · Training	0.00	250.00	250.00	750.00	750.00
429.300 · Auditing Expenses	2,000.00	0.00	2,000.00	2,300.00	2,300.00
429.310 · Engineer Fees	15,664.75	4,335.25	20,000.00	20,000.00	21,000.00
429.320 · Legal Fees	49,798.70	16,500.00	66,298.70	8,300.00	68,000.00
429.340 · Legal Advertising & Notices	0.00	0.00	0.00	500.00	500.00
430.100 · NorCo Sewer Authority Fees	109,099.42	20,000.00	129,099.42	148,000.00	148,000.00
440.000 · Miscellaneous Expenses	0.00	0.00	0.00	1,850.00	1,850.00
440.050 · Pump Station Materials Purchase	962.71	325.00	1,287.71	4,800.00	4,800.00
440.060 · Electric	13,733.73	4,580.00	18,313.73	19,000.00	19,230.00
440.065 · Telephone	1,761.43	600.00	2,361.43	2,600.00	2,600.00
440.070 · Water	432.52	144.00	576.52	850.00	850.00
440.075 · Vehicle Maintenance (25%)	1,157.97	390.00	1,547.97	1,100.00	1,750.00
440.320 · Contracted Services	527.00	175.00	702.00	2,000.00	2,000.00
440.374 · Pump Station Repairs	11,758.83	4,000.00	15,758.83	17,000.00	17,000.00
470.200 · Principal	0.00	345,000.00	345,000.00	285,000.00	355,000.00
470.300 · Interest Expense	73,750.00	73,750.00	147,500.00	165,000.00	137,150.00
487.161 · FICA - Social Security	2,400.00	1,908.46	4,308.46	3,883.15	4,007.24
487.162 · FICA - Medicare	453.00	446.33	899.33	908.16	937.18
489.100 · Equipment Purchase	0.00	0.00	0.00	500.00	500.00
Total 400.000 · Wastewater Collection & Treat	324,000.06	511,835.58	835,835.64	764,272.85	870,607.25
Total Expense	324,000.06	511,835.58	835,835.64	764,272.85	870,607.25
Net Income	306,260.54	-300,685.58	5,574.96	190,607.15	86,202.75
Cash Brought Forward					412,759.00
Net Income and Cash Brought Forward					498,961.75

**East Coventry Twp. Sewer Capital Fund 09
Final Budget
2024**

	Jan - Sep 23	Oct-Dec 23	Y/E Proj 23	Budget 23	Budget 24
Ordinary Income/Expense					
Income					
364.110 · Sewage Tapping Fee	13,594.00	13,594.00	27,188.00	700,091.00	13,594.00
370.100 · Interest Income	42,423.29	14,141.00	56,564.29	2,500.00	59,000.00
Total Income	56,017.29	27,735.00	83,752.29	702,591.00	72,594.00
Gross Profit	56,017.29	27,735.00	83,752.29	702,591.00	72,594.00
Expense					
450.000 · Capital Expenses	1,373.38	460.00	1,833.38	60,500.00	60,000.00
Total Expense	1,373.38	460.00	1,833.38	60,500.00	60,000.00
Net Ordinary Income	54,643.91	27,275.00	81,918.91	642,091.00	12,594.00
Net Income	54,643.91	27,275.00	81,918.91	642,091.00	12,594.00
Cash Brought Forward					2,791,072.00
Net Income and Cash Brought Forward					2,803,666.00

**East Coventry Twp. Traffic Impact Fee Fund 18
Final Budget**

2024

	Jan - Sep 23	Oct-Dec 23	Y/E Proj 23	Budget 23	Budget 24
Income					
360.000 · Revenue					
361.311 · Traffic Impact Fees					
361.312 · Traffic Impact Fees North Area	358,596.00	0.00	358,596.00	178,298.00	0.00
361.320 · Interest Income	5,962.85	2,000.00	7,962.85	500.00	8,250.00
Total 361.311 · Traffic Impact Fees	364,558.85	2,000.00	366,558.85	178,798.00	8,250.00
Total 360.000 · Revenue	364,558.85	2,000.00	366,558.85	178,798.00	8,250.00
Total Income	364,558.85	2,000.00	366,558.85	178,798.00	8,250.00
Expense					
400.000 · Expenditures					
433.000 · Traffic Signals Projects					
433.100 · Traffic Signals Design	0.00	0.00	0.00	26,500.00	26,500.00
Total 433.000 · Traffic Signals Projects	0.00	0.00	0.00	26,500.00	26,500.00
440.000 · Legal & Professional Expenses					
440.100 · Legal & Professional Expenses	0.00	0.00	0.00	15,000.00	15,000.00
Total 440.000 · Legal & Professional Expenses	0.00	0.00	0.00	15,000.00	15,000.00
Total 400.000 · Expenditures	0.00	0.00	0.00	41,500.00	41,500.00
Total Expense	0.00	0.00	0.00	41,500.00	41,500.00
Net Income	364,558.85	2,000.00	366,558.85	137,298.00	-33,250.00
Cash Brought Forward					526,458.00
Net Income and Cash Brought Forward					493,208.00

**East Coventry Twp. Capital Reserve Fund 30
Final Budget
2024**

	Jan - Sep 23	Oct - Dec 23	Y/E Proj 23	Budget 23	Budget 24
Income					
300.00 · Revenues					
341.100 · Interest Earnings	12,115.72	4,050.00	16,165.72	1,100.00	16,500.00
354.500 · Grant-State Transportation	0.00	0.00	0.00	2,605,517.00	2,605,517.00
392.010 · Transfer from General Fund	0.00	0.00	0.00	0.00	228,893.35
Total 300.00 · Revenues	12,115.72	4,050.00	16,165.72	2,606,617.00	2,850,910.35
Total Income	12,115.72	4,050.00	16,165.72	2,606,617.00	2,850,910.35
Gross Profit	12,115.72	4,050.00	16,165.72	2,606,617.00	2,850,910.35
Expense					
400.000 · Expenditures					
410.750 · Capital Projects Plan	124,141.15	41,500.00	165,641.15	3,505,517.00	3,278,517.00
439.740 · Equipment	78,025.64	0.00	78,025.64	77,000.00	79,300.00
Total 400.000 · Expenditures	202,166.79	41,500.00	243,666.79	3,582,517.00	3,357,817.00
Total Expense	202,166.79	41,500.00	243,666.79	3,582,517.00	3,357,817.00
Net Income	-190,051.07	-37,450.00	-227,501.07	-975,900.00	-506,906.65
Cash Brought Forward					632,138.00
Net Income and Cash Brought Forward					125,231.35

**East Coventry Twp. Highway State Aid Fund 35
Final Budget
2024**

	Jan - Sep 23	Oct - Dec 23	Y/E Proj 23	Budget 23	Budget 24
Income					
341.020 · Interest Income	5,267.42	1,760.00	7,027.42	500.00	7,250.00
355.000 · State Shared Revenue					
355.020 · Motor Vehicle Fuel Taxes	265,806.27	0.00	265,806.27	262,074.53	263,022.11
355.030 · State Road Turnback Payment	21,880.00	0.00	21,880.00	21,880.00	21,880.00
Total 355.000 · State Shared Revenue	287,686.27	0.00	287,686.27	283,954.53	284,902.11
Total Income	292,953.69	1,760.00	294,713.69	284,454.53	292,152.11
Gross Profit	292,953.69	1,760.00	294,713.69	284,454.53	292,152.11
Expense					
430.000 · General Administration					
430.800 · Bank Service Charges	0.00	0.00	0.00	120.00	120.00
Total 430.000 · General Administration	0.00	0.00	0.00	120.00	120.00
432.000 · Winter maintenance					
432.245 · Snow & Ice Removal	0.00	10,000.00	10,000.00	10,000.00	10,000.00
432.371 · Contracted Svcs - Snowplowing	1,300.00	1,000.00	2,300.00	15,000.00	15,000.00
Total 432.000 · Winter maintenance	1,300.00	11,000.00	12,300.00	25,000.00	25,000.00
433.000 · Traffic Control Devices					
433.245 · Materials & Supplies	2,569.35	1,500.00	4,069.35	5,000.00	5,000.00
433.361 · Electricity - Traffic Light	800.00	200.00	1,000.00	800.00	1,000.00
433.372 · Traffic Light Maintenance	0.00	1,000.00	1,000.00	1,000.00	1,000.00
Total 433.000 · Traffic Control Devices	3,369.35	2,700.00	6,069.35	6,800.00	7,000.00
436.000 · Storm Sewers & Drains					
436.245 · Drainage - Storm Sewers Materia	0.00	3,000.00	3,000.00	5,000.00	5,000.00
Total 436.000 · Storm Sewers & Drains	0.00	3,000.00	3,000.00	5,000.00	5,000.00
437.000 · Repairs - Tools & Machinery					
437.251 · Repairs to Vehicles	4,469.58	1,500.00	5,969.58	10,000.00	10,000.00
437.374 · Repairs - Machinery & Equip	9,752.72	2,150.00	11,902.72	12,000.00	15,000.00
Total 437.000 · Repairs - Tools & Machinery	14,222.30	3,650.00	17,872.30	22,000.00	25,000.00
438.000 · Maintenance & Repairs of Roads					
438.245 · Highway Supplies & Materials	20,632.42	7,000.00	27,632.42	50,000.00	50,000.00
438.246 · Line Painting	0.00	2,500.00	2,500.00	5,000.00	5,000.00
438.610 · Hwy. Maint. - Contracted Servic	338,910.36	0.00	338,910.36	300,000.00	340,000.00
Total 438.000 · Maintenance & Repairs of Roads	359,542.78	9,500.00	369,042.78	355,000.00	395,000.00
Total Expense	378,434.43	29,850.00	408,284.43	413,920.00	457,120.00
Net Income	-85,480.74	-28,090.00	-113,570.74	-129,465.47	-164,967.89
Cash Brought Forward					171,076.00
Net Income and Cash Brought Forward					6,108.11

**Application of Pennsylvania-American Water Company for Acquisition of
the Wastewater Assets of East Coventry Township
66 Pa. C.S. §1329
Application Filing Checklist – Water/Wastewater**

Docket No. A-2025-3053487

Appendix A-19-b.2

East Coventry 2025 Budget

**EAST COVENTRY TOWNSHIP
FINAL BUDGET NOTES
2025**

The Township currently maintains eight separate Funds. They consist of the following:

General Fund	Sewer Operating Fund	Capital Reserve Fund
Benefit Escrow Fund	Sewer Capital Fund	Highway State Aid Fund
Open Space Fund	Traffic Impact Fee Fund	

For the fiscal year 2025, these eight Funds have a combined beginning balance of **\$7,106,404.61** and projected revenues of **\$12,727,587.78** making **\$19,833,992.39** available for allocation. Of that amount, **\$12,856,396.18** is projected for expenditures leaving **\$6,977,596.21** as an ending balance of all Funds in 2025. These total amounts are broken out by Fund shown in the DRAFT BUDGET SUMMARY for 2025 under the first tab in the Draft Budget 2025 binder. A summary of each Fund follows below.

A draft budget is provided to the Supervisors in October to obtain their initial individual thoughts. An increase in the millage by 1.75 mills for general-purpose real estate taxes is suggested by Staff as the consumer price index has increased 46% since the last millage rate increase in 2008. Township expenses have increased more than 33% since the last millage rate increase in 2008. An increase was suggested last year by Staff of 1 mill, but cuts and deferments were made to the 2024 Budget allowing no millage increase.

General Fund

The General Fund is projected to receive approximately **\$5,071,736.87** in revenues during 2025, which when added to the beginning balance of **\$956,966.33** brings the total amount available for allocation in 2025 to **\$6,028,703.20**. The amount projected as an ending balance for 2025 is **\$454,500.00**. 2025 expenditures are projected to be **\$5,574,203.20**, an increase of \$1,060,925.91 from the 2024 Budget.

A transfer to the Capital Reserve Fund is budgeted in 2025 in the amount of **\$448,217.34**, which is consistent with the Township Fund Balance Policy. This Policy establishes that the Township maintains a minimum unassigned General Fund balance equal to 10% of all general operating expenditures (before any transfers to other funds) in the preceding fiscal year. Due to diminishing cash balances, there were not annual transfers of the unassigned General Fund balance to the Capital Reserve from 2019 through 2023. Not transferring funds into the Capital Reserve Fund for those five years does not allow us to properly plan and fund capital improvements when necessary.

We require approximately **\$450,000.00** to cover anticipated expenditures through April of the new year until we begin receiving tax payments. The beginning balance of \$956,966.33 will cover these first quarter expenditures.

Wage and salary categories are increased by 3.25% for all personnel. This is reflected on the Township Pay Classification Plan included at the rear of the Draft Budget 2025 binder.

The General Fund is operating at a deficit, and we have been using the cash brought forward to continue to operate.

Benefit Escrow Fund

The Board of Supervisors created the Benefit Escrow Fund to escrow monies to cover the cost of lump sum accrued leave payments due to retiring employees resulting from accrued, unused sick leave. When the employee retires, they are eligible under the Township's Employee Policy Manual and Collective Bargaining Agreement between the East Coventry Police Association and the Township to receive payment for a maximum of 500 hours of unused sick leave at a rate of 50% of the full-time employee's standard hourly rate of pay. Monies are escrowed in the Fund to not burden the General Fund with an unexpected expense when an employee retires. We anticipate two employees retiring in 2025. The ending balance for 2025 is **\$135,324.00**.

Open Space Fund

The Open Space Fund is for the collection and expenditure of the .25% earned income tax to be collected for open space purposes pursuant to the referendum, a subsequent ordinance adopted by the Board of Supervisors, and the Preserving Land for Open Air Spaces Act of January 19, 1968, P.L. (1967) 992, No. 422, as amended by the Act of December 18, P.L. 99A, No. 153, as amended, 32 P.S. Sections 5001 et seq.

The beginning balance in the Open Space Fund for 2025 is **\$1,672,741.66**. Revenues are projected at **\$795,000.00** bringing the total available funds in 2025 to **\$2,467,741.66**. Expenditures in 2025 are projected to be **\$947,500.00** leaving a balance at the end of 2025 of **\$1,520,241.66**. Expenditures in 2025 include maintenance, capital improvements, and potential conservation and/or trail easement acquisitions.

Sewer Operating Fund

The Sewer Operating Fund covers the expense associated with the operation and maintenance of the Township's sanitary sewer system including five pump stations and payments to the North Coventry Municipal Authority for sewage treatment fees. The Sewer Operating Fund is projected to receive revenue for 2025 of **\$1,101,910.00** and a balance brought forward from 2024 of **\$309,001.62**. Expenditures in 2025 are projected to be **\$1,117,708.98** leaving a balance at the end of 2025 of **\$293,202.64**. The primary source of revenue is derived from the quarterly sewer rental fees. Currently, the usage fee is **\$185.00** per quarter. There will be **no** increase in the usage fee for 2025, since the Township is in the process of selling the sanitary sewer system to Pennsylvania American Water. However, the Sewer Operating Fund is operating at a deficit, and we have been using the cash brought forward to continue to operate. There is a need for a rate increase, but we are deferring an increase anticipating the sale of the system and understanding that the millage increase, and a rate increase could be difficult for homeowners on the sewer system. Should the sale not occur, an increase will need to occur in 2026.

Sewer Capital Fund

There are reserves for projects in 2025 for the Treatment Plant and capital expenditures for the Township and they total **\$60,000.00** in keeping with previous years' expenditures. Revenues are received as tapping fees currently (\$6,797.00 per connection) are paid for connecting to the sanitary sewer system. Revenues are projected to be **\$1,087,129.00** made up of **\$20,000.00** in interest income and **\$1,067,129.00** in connection fees. The projected year-end balance for 2025 is **\$3,827,619.00**.

Traffic Impact Fund

Monies in the Traffic Impact Fund are used to cover the cost of projects identified in the Township's Act 209 Transportation Improvement Plan. Monies are received as transportation impact fees

are paid from subdivision and land development projects. The beginning balance in the Traffic Impact Fund for 2025 is **\$491,260.00**. Revenues are projected at **\$5,500.00** bringing the total available for expenditures in 2025 to **\$496,760.00**. Expenditures in 2025 are projected at **\$31,000.00** for engineering and legal expenses associated with this Fund. This will leave a balance at the end of 2025 of **\$465,760.00**.

Capital Reserve Fund

The Capital Reserve Fund is to set aside money for various capital projects and purchases that have a useful life of five years or greater and that may be very costly. Typically, it may take several years to accumulate enough money in the Capital Reserve Fund to do a particular project. This Fund receives the majority of its income from the transfer of monies from the General Fund. A transfer from the General Fund was not proposed from 2019 through 2023 but \$448,217.34 is proposed for 2025.

The beginning balance of **\$591,991.00** added with projected revenues of **\$4,340,990.34** brings the total available for expenditure in 2025 to **\$4,932,981.34**. The increase in revenues is related to the Route 724/Peterman Road Transportation Grant of \$2,605,517.11, which had been anticipated in 2022, 2023 and 2024, but has a completion date in January 2025, subtracting projected expenses of **\$4,776,678.00** leaves a balance of **\$156,303.34** at the end of 2025. This balance is lower than our average over the last eight years. Under Expenses for the Route 724/Peterman Road Improvement Project, there is a match of **\$800,000.00**. This project's construction cost has increased by approximately **\$300,000** since it was originally scoped. There are plans to replace the air conditioning units in the building as the units are outdated and not functioning efficiently. Repairs have increased to the point where it is necessary to replace the units. We have a quote from our supplier and this budget accounts for these necessary improvements. The Ellis Woods Bridge Rehabilitation Project was delayed from 2024 until 2025 to help avoid a tax increase and to allow for the pursuit of grants and will not be completed if grants covering the costs are not received.

Highway State Aid Fund

Monies in the Highway State Aid Fund are used to cover expenses associated with all things related to roadways and bridges including snow removal, stormwater, signage, construction, and maintenance. The beginning balance of **\$164,030.00** added with projected revenues of **\$288,621.57** brings the total available for expenditure in 2025 to **\$452,651.57**. Subtracting projected expenses of **\$328,006.00** leaves a balance of **\$124,645.57** at the end of 2025. This is the lowest recorded balance in the Highway State Aid Fund. As an example, the ending balance from the Final Budget 2022 was \$140,556.20. Expenses have increased over the years and our revenues have not kept pace. Revenues are received primarily from the Commonwealth of Pennsylvania in the form of liquid fuels tax receipts and the road turnback program.

The other concern is that the Highway State Aid Fund, which is at an all-time low, and the General Fund may have to subsidize expenses. There are not any new roads being dedicated and our Highway State Aid will not increase; however, expenses to repair and maintain these roads have increased. Highway Aid Fund ended the year in a deficit, and we have been using cash brought forward to continue operating.

Currently, work plans for 2025 are in the planning stage.

**EAST COVENTRY TOWNSHIP
BUDGET SUMMARY FINAL
2025**

	General Fund 01	Benefit Escrow Fund 01A	Open Space Fund 04	Sewer Operating Fund 08	Sewer Capital Fund 09	Traffic Impact Fund 18	Capital Reserve Fund 30	Highway State Aid Fund 35	Total All Funds
Beginning Balance	956,966.33	119,924.00	1,672,741.66	309,001.62	2,800,490.00	491,260.00	591,991.00	164,030.00	7,106,404.61
Revenues	5,071,736.87	36,700.00	795,000.00	1,101,910.00	1,087,129.00	5,500.00	4,340,990.34	288,621.57	12,727,587.78
Total Available Funds	6,028,703.20	156,624.00	2,467,741.66	1,410,911.62	3,887,619.00	496,760.00	4,932,981.34	452,651.57	19,833,992.39
Expenses	5,574,203.20	21,300.00	947,500.00	1,117,708.98	60,000.00	31,000.00	4,776,678.00	328,006.00	12,856,396.18
Ending Balance	\$ 454,500.00	\$ 135,324.00	\$ 1,520,241.66	\$ 293,202.64	\$ 3,827,619.00	\$ 465,760.00	\$ 156,303.34	\$ 124,645.57	\$ 6,977,596.21

East Coventry Twp. Capital Reserve Fund 30 Page 5 of 22
Final Budget
2025

	Jan 24 - Aug 24	Sep 24 - Dec 24	Y/E Proj 24	Budget 24	Budget 25
Income					
300.00 · Revenues					
341.100 · Interest Earnings	7,790.97	6,500.00	14,290.97	16,500.00	12,000.00
341.500 - DCED and Chesco Grant	0.00	0.00	0.00	0.00	645,350.00
341550 - Ellis Woods Bridge Grant	0.00	0.00	0.00	0.00	527,606.00
354.500 · Grant-State Transportation	0.00	0.00	0.00	2,605,517.00	2,605,517.00
Total 300.00 · Revenues	7,790.97	6,500.00	14,290.97	2,622,017.00	3,790,473.00
392.000 · Transfers					
392.010 · Transfer from General Fund	228,893.35	0.00	228,893.35	198,696.14	448,217.34
Total 392.000 · Transfers	228,893.35	0.00	228,893.35	198,696.14	448,217.34
Total Income	236,684.32	6,500.00	243,184.32	2,820,713.14	4,238,690.34
Gross Profit	236,684.32	6,500.00	243,184.32	2,820,713.14	4,238,690.34
Expense					
400.000 · Expenditures					
410.750 · Capital Projects Plan	100,173.24	100,000.00	200,173.24	3,278,517.00	4,674,378.00
439.740 · Equipment	675.60	0.00	675.60	79,300.00	0.00
Total 400.000 · Expenditures	100,848.84	100,000.00	200,848.84	3,357,817.00	4,674,378.00
Total Expense	100,848.84	100,000.00	200,848.84	3,357,817.00	4,674,378.00
Net Income	135,835.48	-93,500.00	42,335.48	-537,103.86	-435,687.66
Cash Brought Forward					591,991.00
Net Income and Cash Brought Forward					156,303.34

East Coventry Twp. General Fund 01

Final Budget

2025

	Jan - Aug 24	Sep - Dec 24	Y/E Proj 24	Budget 24	Budget 25
301.000 · Real Property Taxes					
301.100 · Real Estate Tax-Current	1,185,014.83	41,885.17	1,226,900.00	1,226,900.00	1,827,809.88
301.400 · Real Estate - Delinquent	11,510.21	5,000.00	16,510.21	25,000.00	17,325.00
301.600 · Real Estate Taxes - Interim	9,714.53	4,857.00	14,571.53	2,250.00	15,300.00
Total 301.000 · Real Property Taxes	1,206,239.57	51,742.17	1,257,981.74	1,254,150.00	1,860,434.88
310.000 · Act 511 Taxes					
310.010 · Per Capita Tax-Current Year's	26,119.60	4,880.40	31,000.00	31,000.00	32,500.00
310.040 · Per Capita - Delinquent	2,664.00	1,336.00	4,000.00	4,000.00	4,000.00
310.100 · Real Estate Transfer Tax	211,797.06	50,000.00	261,797.06	300,000.00	274,000.00
310.210 · Earned Income Taxes	1,093,262.34	445,000.00	1,538,262.34	1,600,000.00	1,610,000.00
310.215 · Local Services Tax	55,968.01	22,000.00	77,968.01	78,000.00	81,000.00
Total 310.000 · Act 511 Taxes	1,389,811.01	523,216.40	1,913,027.41	2,013,000.00	2,001,500.00
321.000 · Business Licenses and Permits					
320.340 · Soliciting Permits	250.00	300.00	550.00	300.00	600.00
321.600 · Verizon Franchise Fees	16,345.25	16,333.00	32,678.25	28,000.00	30,000.00
321.800 · Cable Television Franchise	62,493.24	20,500.00	82,993.24	90,000.00	85,000.00
Total 321.000 · Business Licenses and Permits	79,088.49	37,133.00	116,221.49	118,300.00	115,600.00
322.000 · Non-Business Licenses & Permits					
322.820 · Road Occupancy Permits	6,030.75	140.00	6,170.75	1,000.00	2,500.00
322.830 · Driveway Permits	20,225.00	8,140.00	28,365.00	29,200.00	40,000.00
322.840 · Sign Permits	0.00	400.00	400.00	100.00	200.00
Total 322.000 · Non-Business Licenses & Permits	26,255.75	8,680.00	34,935.75	30,300.00	42,700.00
331.000 · Fines and Forfeitures					
331.110 · Vehicle Code Violations	2,721.52	1,360.76	4,082.28	5,000.00	4,250.00
331.120 · Violations-Township Ordinances	1,646.03	823.00	2,469.03	1,000.00	2,550.00
331.130 · Other Fines & Forfeitures	2,032.58	1,016.00	3,048.58	2,500.00	3,200.00
331.140 · Bad Check Charges	120.00	70.00	190.00	105.00	175.00
Total 331.000 · Fines and Forfeitures	6,520.13	3,269.76	9,789.89	8,605.00	10,175.00
341.000 · Interest Earnings					
341.010 · Interest Income	30,243.41	15,121.71	45,365.12	43,000.00	42,000.00
Total 341.000 · Interest Earnings	30,243.41	15,121.71	45,365.12	43,000.00	42,000.00
342.000 · Rents and Royalties					
342.100 · Towpath/Ellis Pavilion Rent	3,700.00	300.00	4,000.00	3,500.00	4,000.00
342.130 · Rent - Heyser Tract	650.00	0.00	650.00	650.00	650.00
Total 342.000 · Rents and Royalties	4,350.00	300.00	4,650.00	4,150.00	4,650.00
351.000 · Grants					
351.070 · Recreation Grant	32,500.00	0.00	32,500.00	0.00	0.00
351.071 · Towpath Park Grant	0.00	0.00	0.00	0.00	83,300.00
351.075 · PHMC Grant - Ellis Hoffman	0.00	25,000.00	25,000.00	0.00	0.00
Total 351.000 · Grants	32,500.00	25,000.00	57,500.00	0.00	83,300.00
355.000 · State Shared Revenue					
355.010 · Public Utility Realty Tax	0.00	3,000.00	3,000.00	3,000.00	3,000.00

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355.020 · Benevolent Fund - Fire	0.00	49,867.13	49,867.13	49,867.13	50,929.67
355.050 · General Municipal Pension	0.00	140,288.00	140,288.00	140,288.00	150,997.32
Total 355.000 · State Shared Revenue	0.00	193,155.13	193,155.13	193,155.13	204,926.99
358.000 · Local Govt. Shared Revenue					
358.010 · Other Munic Share of Fire Insur	0.00	9,200.00	9,200.00	8,200.00	9,200.00
358.020 · Buckle Up Grant	478.26	150.00	628.26	600.00	600.00
358.030 · DUI Grant	0.00	0.00	0.00	400.00	400.00
358.040 · Reimb from Other Sources	0.00	0.00	0.00	500.00	500.00
Total 358.000 · Local Govt. Shared Revenue	478.26	9,350.00	9,828.26	9,700.00	10,700.00
361.000 · General Govt. - Reimbursement					
361.320 · Fees - Eng Review	220,393.14	20,000.00	240,393.14	125,000.00	240,000.00
361.321 · Fees - Planner Review	12,389.84	3,000.00	15,389.84	7,000.00	13,000.00
361.322 · Fees - Solicitor Review	71,107.50	35,553.75	106,661.25	100,000.00	110,000.00
361.323 · Fees - Traffic Engineer	62,146.46	15,000.00	77,146.46	32,000.00	80,000.00
361.324 · Fees - Historical Consultant Re	25.00	37.50	62.50	1,000.00	500.00
361.520 · Sale of Township Documents	126.94	63.50	190.44	150.00	200.00
361.750 · Household Hazardous Refund	1,273.53	0.00	1,273.53	1,000.00	1,275.00
Total 361.000 · General Govt. - Reimbursement	367,462.41	73,654.75	441,117.16	266,150.00	444,975.00
362.000 · Public Safety					
362.110 · Accident - Incident Reports	575.00	287.00	862.00	800.00	875.00
362.140 · False Alarms - Police Dept	375.00	375.00	750.00	250.00	600.00
362.150 · False Alarms - Fire Dept	0.00	150.00	150.00	100.00	150.00
362.410 · Building Permits	145,390.87	10,000.00	155,390.87	180,000.00	150,000.00
362.420 · Zoning Permit	17,450.00	1,500.00	18,950.00	10,000.00	17,000.00
362.500 · Uniform Construction Code Fee	477.00	112.50	589.50	450.00	600.00
362.600 · Administrative Fee	29,616.13	3,000.00	32,616.13	9,000.00	20,000.00
Total 362.000 · Public Safety	193,884.00	15,424.50	209,308.50	200,600.00	189,225.00
363.000 · Highways & Streets					
363.510 · PennDOT Contracted Snow Removal	0.00	5,800.00	5,800.00	5,800.00	6,500.00
Total 363.000 · Highways & Streets	0.00	5,800.00	5,800.00	5,800.00	6,500.00
367.000 · Culture - Recreation					
367.810 · Park Day-Run Receipts	9,330.00	0.00	9,330.00	7,000.00	9,000.00
Total 367.000 · Culture - Recreation	9,330.00	0.00	9,330.00	7,000.00	9,000.00
380.000 · Miscellaneous Revenue					
380.001 · Miscellaneous Revenue	18,146.16	2,200.00	20,346.16	6,800.00	2,500.00
380.050 · DVIT WC Grant	0.00	3,000.00	3,000.00	3,000.00	3,000.00
380.100 · Dividend from DVIT/DVWCT	0.00	21,000.00	21,000.00	21,000.00	23,000.00
Total 380.000 · Miscellaneous Revenue	18,146.16	26,200.00	44,346.16	30,800.00	28,500.00
389.001 · EE Ins Reimb/Pension Reimb	16,289.30	8,144.65	24,433.95	16,250.00	17,550.00
	3,380,598.49	996,192.07	4,376,790.56	4,200,960.13	5,071,736.87
391.000 · Sale of Capital Assets (Police Cars)	15,101.00	0.00	15,101.00	8,500.00	0.00
	3,395,699.49	996,192.07	4,391,891.56	4,209,460.13	5,071,736.87
	3,395,699.49	996,192.07	4,391,891.56	4,209,460.13	5,071,736.87

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Expenditures - General Fund					
400.000 · Legislative Body					
400.110 · Salary - Board of Supervisors	6,250.00	3,125.00	9,375.00	9,375.00	9,375.00
400.161 · Legislative FICA	387.60	193.75	581.35	581.25	581.25
400.162 · Legislative Medicare	90.80	45.14	135.94	135.94	135.94
400.300 · General Expense	167.18	0.00	167.18	300.00	300.00
400.337 · Vehicle Allowance	115.64	0.00	115.64	400.00	400.00
400.355 · Treasurer/Asst Treas Bonding	2,372.00	0.00	2,372.00	5,000.00	5,000.00
400.420 · Dues - Subscriptions	1,900.00	0.00	1,900.00	1,600.00	2,200.00
400.460 · Meetings - Conferences	1,790.18	0.00	1,790.18	1,000.00	1,800.00
Total 400.000 · Legislative Body	13,073.40	3,363.89	16,437.29	18,392.19	19,792.19
401.000 · Executive					
401.120 · Salary Township Manager	156,757.94	79,959.06	236,717.00	236,717.00	147,931.29
401.156 · Executive Health Insurance	43,069.68	20,930.32	64,000.00	64,000.00	63,100.00
401.157 · Executive Eye and Dental	613.49	1,286.51	1,900.00	1,900.00	1,900.00
401.158 · Life Insurance	1,910.52	110.00	2,020.52	400.00	1,000.00
401.159 · LTD Premium	1,676.81	392.00	2,068.81	1,000.00	1,100.00
401.161 · Executive FICA/SS	9,636.28	4,957.46	14,593.74	14,676.45	9,171.74
401.162 · Executive Medicare	2,253.66	1,159.41	3,413.07	3,432.40	2,145.00
401.178 · Executive Vacation Pay	0.00	0.00	0.00	0.00	6,540.00
401.460 · Training/Conf/Dues/Mileage	1,581.56	1,500.00	3,081.56	3,500.00	4,500.00
Total 401.000 · Executive	217,499.94	110,294.76	327,794.70	325,625.85	237,388.03
402.000 · Financial Administration					
402.156 · Financial Health Insurance	23,899.38	14,980.62	38,880.00	38,880.00	75,000.00
402.157 · Financial Eye and Dental	638.07	1,261.93	1,900.00	1,900.00	3,800.00
402.158 · Life Insurance	103.80	70.00	173.80	250.00	300.00
402.159 · LTD Premium	312.01	220.00	532.01	825.00	875.00
402.161 · Financial FICA	3,847.10	2,383.08	6,230.18	6,051.70	7,592.71
402.162 · Financial Medicare	899.68	557.33	1,457.01	1,415.32	1,775.71
402.178 · Financial Vacation Pay	0.00	0.00	0.00	0.00	16,202.31
402.310 · Payroll Services	2,172.50	1,287.50	3,460.00	3,460.00	3,600.00
402.311 · Professional Auditing Services	9,950.00	500.00	10,450.00	10,500.00	11,900.00
402.300 · Finance Consultant	0.00	0.00	0.00	0.00	8,250.00
402.320 · Salary - Financial Accountant	59,171.18	38,436.82	97,608.00	97,608.00	122,463.00
Total 402.000 · Financial Administration	100,993.72	59,697.29	160,691.01	160,890.02	251,758.73
403.000 · Tax Collection					
403.114 · Elected Tax Collector - Comm	35,000.00	0.00	35,000.00	35,000.00	35,000.00
403.161 · Tax Collection FICA	2,169.99	0.00	2,169.99	2,170.00	2,170.00
403.162 · Tax Collection Medicare	507.51	0.00	507.51	507.50	507.50
403.200 · Tax Collector Bond	1,656.00	0.00	1,656.00	1,750.00	1,750.00
403.220 · Postage - Envelopes - Printing	8,290.27	0.00	8,290.27	5,500.00	8,850.00

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403.316 · Appointed - Comm EIT/LST	0.00	23,000.00	23,000.00	23,000.00	25,000.00
Total 403.000 · Tax Collection	47,623.77	23,000.00	70,623.77	67,927.50	73,277.50
404.000 · Solicitor					
404.305 · Special Counsel	0.00	0.00	0.00	0.00	15,000.00
404.310 · Solicitor - Reimbursable	46,745.50	20,000.00	66,745.50	100,000.00	110,000.00
404.314 · Solicitor - Non Reimbursable	72,313.00	36,000.00	108,313.00	120,000.00	115,000.00
Total 404.000 · Solicitor	119,058.50	56,000.00	175,058.50	220,000.00	240,000.00
406.000 · Administration					
406.131 · Salary Admin Asst	80,127.37	53,685.31	133,812.68	133,812.68	150,424.38
406.156 · Administration Asst Health Ins	44,549.36	22,274.68	66,824.04	39,000.00	73,506.44
406.157 · Admin. Asst. Eye and Dental	243.00	3,557.00	3,800.00	3,800.00	3,800.00
406.158 · Life Insurance	366.06	213.04	579.10	1,200.00	700.00
406.159 · LTD Premium	714.60	404.48	1,119.08	2,100.00	1,300.00
406.161 · Administration FICA	4,973.44	3,328.49	8,301.93	8,296.39	9,326.31
406.162 · Administration Medicare	1,163.17	778.44	1,941.61	1,940.28	2,181.15
406.210 · Office Supplies	2,197.13	3,302.87	5,500.00	5,500.00	5,775.00
406.310 · Computer Consultant	5,400.00	3,300.00	8,700.00	8,700.00	11,808.00
406.311 · Human Resource Consultant	0.00	0.00	0.00	0.00	10,000.00
406.321 · Telephone - Local & Long Dist	2,939.58	1,560.42	4,500.00	4,500.00	9,200.00
406.325 · Postage / Bulk Rate Permit	-1,239.98	2,000.00	760.02	4,400.00	5,000.00
406.329 · Newsletter Printing	2,832.01	2,832.01	5,664.02	5,000.00	6,200.00
406.337 · Mileage	238.52	1,061.96	1,300.48	1,300.00	2,000.00
406.341 · Advertising	2,705.96	4,794.04	7,500.00	7,500.00	7,875.00
406.344 · Codification of Ordinances	8,336.00	2,000.00	10,336.00	12,000.00	12,000.00
406.354 · Administration Workers Comp	333.12	111.04	444.16	500.00	500.00
406.374 · Maint & Repairs - Office Equip	0.00	500.00	500.00	500.00	500.00
406.450 · Contracted Services	0.00	1,675.00	1,675.00	1,675.00	2,000.00
406.460 · Meetings - Training	961.00	1,039.00	2,000.00	2,000.00	6,000.00
406.750 · Copy/Post Lease (5 Year Lease)	3,709.82	2,780.00	6,489.82	6,000.00	9,840.00
407.215 · Computer Software/Hardware	8,600.50	11,399.50	20,000.00	20,000.00	25,000.00
407.369 · Web Site Fees & Services	1,149.24	5,000.00	6,149.24	4,200.00	10,929.00
Total 406.000 · Administration	170,299.90	127,597.28	297,897.18	273,924.35	365,865.29
408.000 · Engineer					
408.305 · Traffic Engineer-Reimbursable	37,915.90	\$18,957.95	56,873.85	32,000.00	80,000.00
408.306 · Traffic Engineer-Non Reimburse	44,454.38	2,000.00	46,454.38	5,000.00	5,000.00
408.308 - Engineering for Grants		0.00	0.00	0.00	83,300.00
408.310 · Engineering Svcs - Reimbursable	163,477.48	66,000.00	229,477.48	125,000.00	240,000.00
408.313 · Engineering - Non Reimbursable	52,100.56	26,050.28	78,150.84	60,000.00	82,060.00
Total 408.000 · Engineer	297,948.32	113,008.23	410,956.55	222,000.00	490,360.00
409.000 · General Govt Buildings & Plant					
409.220 · Janitorial & Other Supplies	2,558.77	941.23	3,500.00	3,500.00	4,000.00
409.361 · Electricity	4,862.70	3,500.00	8,362.70	8,500.00	9,000.00
409.365 · Trash Disposal	975.54	652.52	1,628.06	2,400.00	2,400.00

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409.368 · Propane	5,856.89	3,000.00	8,856.89	14,000.00	11,000.00
409.373 · Building & Grounds Maintenance	8,159.12	840.88	9,000.00	9,000.00	67,000.00
409.375 · Car Expense	526.88	350.00	876.88	1,100.00	1,100.00
409.440 · Cleaning Services	8,350.00	4,000.00	12,350.00	13,000.00	13,000.00
Total 409.000 · General Govt Buildings & Plant	31,289.90	13,284.63	44,574.53	51,500.00	107,500.00
410.000 · Police					
410.122 · Salary - Chief	88,650.56	55,406.82	144,057.38	144,057.38	148,739.24
410.130 · Salary - Sergeant	134,669.16	86,393.24	221,062.40	221,062.40	228,259.20
410.131 · Salary - Patrol Officers	253,274.47	152,242.33	405,516.80	405,516.80	406,494.40
410.132 · Salary - Part-Time Patrol Ofc	25,743.43	20,000.00	45,743.43	35,000.00	93,475.00
410.140 · Police Admin Asst	44,427.25	16,793.75	61,221.00	61,221.00	64,433.09
410.156 · Police Health Insurance	196,993.69	143,006.31	340,000.00	340,000.00	396,616.00
410.157 · Police Eye and Dental	5,808.48	9,391.52	15,200.00	15,200.00	17,100.00
410.158 · Life Insurance	1,676.23	1,400.00	3,076.23	5,400.00	3,500.00
410.159 · LTD Premim	3,735.64	2,500.00	6,235.64	4,300.00	6,500.00
410.161 · Police FICA	37,096.95	24,530.56	61,627.51	56,551.38	66,926.27
410.162 · Police Medicare	8,675.92	5,736.99	14,412.91	13,605.71	15,652.11
410.172 · Police Holiday Pay	46,306.56	13,938.44	60,245.00	60,245.00	58,386.00
410.178 · Police Vacation Pay	0.00	15,487.50	15,487.50	15,487.50	17,024.00
410.179 · Police Longevity Pay	7,350.00	0.00	7,350.00	9,950.00	9,950.00
410.180 · Patrol Officers - OT - Noncourt	3,661.45	6,338.55	10,000.00	10,000.00	12,250.00
410.181 · Patrol Officers - OT - Court	2,176.37	5,823.63	8,000.00	8,000.00	10,025.00
410.182 · Field Training Ofcr Pay	0.00	1,000.00	1,000.00	1,000.00	3,000.00
410.187 · Salary - Comp Pay	0.00	22,230.00	22,230.00	22,230.00	25,620.00
410.191 · Cleaning - Uniforms	1,943.36	1,056.64	3,000.00	3,000.00	3,750.00
410.200 · Police Health Reimb. Acct	7,488.74	4,901.26	12,390.00	12,390.00	14,391.68
410.202 · Buckle Up Exp. OT Nonct. Grant	0.00	0.00	0.00	1,000.00	1,000.00
410.203 · DUI Expenses (Grant)	0.00	0.00	0.00	1,500.00	800.00
410.204 · Reimb. - Other Mini's (OT)	0.00	0.00	0.00	300.00	0.00
410.210 · Office Supplies	540.33	1,000.00	1,540.33	3,000.00	3,000.00
410.213 · Equipment - Camera, Meters	3,114.20	485.80	3,600.00	3,600.00	14,600.00
410.238 · Uniforms	1,510.02	3,489.98	5,000.00	5,000.00	5,975.00
410.239 · Bullet Proof Vests	0.00	3,200.00	3,200.00	3,200.00	3,200.00
410.242 · Operating Supplies - Ammo, etc.	749.71	4,950.29	5,700.00	5,700.00	16,600.00
410.251 · Vehicle Parts & Tires	1,648.45	2,101.55	3,750.00	3,750.00	3,750.00
410.252 · Vehicle Fuel - Unleaded	15,272.87	19,727.13	35,000.00	35,000.00	35,000.00
410.253 · Vehicle Maintenance & Repair	1,501.72	4,773.28	6,275.00	6,275.00	6,275.00
410.254 · Police Vehicle Equipment	0.00	1,000.00	1,000.00	1,000.00	1,000.00
410.256 · Contracted Services	3,893.36	2,606.64	6,500.00	6,500.00	6,500.00
410.316 · Physical - Psychological Exams	0.00	1,000.00	1,000.00	2,000.00	750.00
410.317 · Laboratory Fees	0.00	800.00	800.00	800.00	500.00
410.318 · Dues & Subscriptions	678.00	700.00	1,378.00	1,400.00	1,400.00
410.321 · Cellular Phones	689.28	510.72	1,200.00	1,200.00	1,260.00

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410.325 · Postage	49.47	50.53	100.00	100.00	125.00
410.354 · Police Workers Comp	19,654.08	6,531.66	26,185.74	25,000.00	33,200.00
410.359 · Police Prof. Liability Ins.	13,106.16	4,368.72	17,474.88	15,300.00	21,800.00
410.371 · New Vehicle Transition Exp	4,612.25	1,387.75	6,000.00	6,000.00	0.00
410.372 · Purchase Police Vehicle	37,244.00	0.00	37,244.00	37,300.00	0.00
410.374 · Maint & Repairs - Office Equip	0.00	1,000.00	1,000.00	2,000.00	1,000.00
410.375 · Maint & Repairs - Police Equip	277.50	1,822.50	2,100.00	2,100.00	2,100.00
410.380 · Cell Rental - Car Storage - Tow	0.00	200.00	200.00	1,000.00	700.00
410.460 · Conferences & Training	3,429.00	3,500.00	6,929.00	8,000.00	8,000.00
410.470 · Educational Reimbursement	0.00	0.00	0.00	500.00	500.00
410.741 · LiveScan/CPIN Maintenance Dues	1,553.01	0.00	1,553.01	1,600.00	1,700.00
410.750 · Police RMS (Cody)	4,508.14	0.00	4,508.14	4,510.00	6,000.00
410.751 · NECCERT Expense	3,000.00	0.00	3,000.00	3,000.00	3,300.00
Total 410.000 · Police	986,709.81	653,384.09	1,640,093.90	1,631,852.17	1,782,126.98
411.000 · Fire					
411.300 · PA American - Fire Hydrant Fees	8,472.09	4,027.91	12,500.00	12,500.00	13,125.00
411.354 · Workers' Comp Insurance	19,622.00	0.00	19,622.00	31,320.00	26,500.00
411.356 · Vehicle Insurance Ridge Fire Co	23,031.00	0.00	23,031.00	24,000.00	26,000.00
411.510 · Contribution - Fire Company	0.00	15,000.00	15,000.00	15,000.00	15,000.00
411.540 · State Contr - Firefighter Fund	0.00	40,000.00	40,000.00	40,000.00	50,930.00
Total 411.000 · Fire	51,125.09	59,027.91	110,153.00	122,820.00	131,555.00
413.000 · Protective Inspection					
413.120 · Code Enforcement - Zoning Offcr	37,450.35	15,000.00	52,450.35	45,000.00	54,154.99
413.304 · Building Inspector Services	141,118.62	28,000.00	169,118.62	150,000.00	180,000.00
413.310 · UCC Fee Submission (L & I)	679.50	315.00	994.50	450.00	1,125.00
Total 413.000 · Protective Inspection	179,248.47	43,315.00	222,563.47	195,450.00	235,279.99
414.000 · Zoning					
414.140 · Salary - Zoning Hearing Board	175.00	425.00	600.00	600.00	0.00
414.161 · Zoning Board FICA	4.65	26.35	31.00	37.20	0.00
414.162 · Zoning Board Medicare	1.08	6.16	7.24	8.69	0.00
414.314 · Solicitor - Zoning Hearing Bd	5,571.19	6,000.00	11,571.19	15,000.00	21,000.00
414.318 · Zoning - Township Solicitor	3,589.00	12,000.00	15,589.00	28,000.00	20,000.00
414.319 · Zoning - Consulting/FPR	1,442.90	721.45	2,164.35	500.00	6,800.00
414.341 · Advertising - Legal Notices	1,070.82	1,200.00	2,270.82	2,450.00	2,450.00
414.350 · Zoning Postage/Copies	0.00	200.00	200.00	200.00	200.00
414.450 · Contracted Svcs - Transcripts	195.00	1,000.00	1,195.00	1,300.00	1,300.00
Total 414.000 · Zoning	12,049.64	21,578.96	33,628.60	48,095.89	51,750.00
414.300 · Planning					
414.316 · Consultant - Reimbursable	7,161.18	1,838.82	9,000.00	9,000.00	13,000.00
414.317 · Consultant - Non Reimbursable	10,028.57	4,000.00	14,028.57	5,000.00	14,730.00
Total 414.300 · Planning	17,189.75	5,838.82	23,028.57	14,000.00	27,730.00
415.000 · Emergency Management					
415.239 · General Operating Supplies	0.00	0.00	0.00	100.00	100.00

East Coventry Twp. General Fund 01
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	Jan - Aug 24	Sep - Dec 24	Y/E Proj 24	Budget 24	Budget 25
415.337 · Mileage	0.00	0.00	0.00	100.00	100.00
415.460 · Meetings & Training	0.00	0.00	0.00	100.00	100.00
Total 415.00 · Emergency Management	0.00	0.00	0.00	300.00	300.00
421.000 · Health					
421.310 · SPCA Animal Control Contract	6,300.00	0.00	6,300.00	5,600.00	6,700.00
421.522 · Contribution - Sr. Center	0.00	500.00	500.00	500.00	1,000.00
421.524 · Hazardous Waste Recycling Prog	1,257.26	0.00	1,257.26	1,200.00	1,319.86
421.530 · Library Contribution	10,000.00	0.00	10,000.00	10,000.00	5,000.00
Total 421.000 · Health	17,557.26	500.00	18,057.26	17,300.00	14,019.86
430.000 · Public Works - General					
430.110 · Salary - Public Works Director	66,607.73	26,158.73	92,766.46	92,766.46	88,487.20
430.112 · Salary - Public Wrks Asst Dir	49,206.72	18,046.25	67,252.97	67,252.97	72,237.00
430.115 · Salary - Public Works - PT	4,419.15	1,231.80	5,650.95	15,000.00	7,000.00
430.121 · Salary - Public Works FT	122,010.61	77,065.24	199,075.85	199,076.24	168,216.00
430.178 · PW Vacation Pay	11,594.80	0.00	11,594.80	5,000.00	20,000.00
430.183 · Roadcrew OT	0.00	10,750.00	10,750.00	10,750.00	0.00
430.192 · Public Works - FICA/SS	14,440.21	8,261.63	22,701.84	24,170.43	22,068.29
430.193 · Public Works Medicare	3,788.07	1,932.15	5,720.22	5,652.76	5,161.13
430.196 · Public Works Health Insurance	164,114.83	40,885.00	204,999.83	205,000.00	225,500.00
430.198 · Life Insurance	966.63	483.32	1,449.95	1,600.00	1,650.00
430.199 · LTD Premium	941.89	471.00	1,412.89	2,000.00	2,000.00
430.19X · Public Works Eye & Dental	4,886.62	4,500.00	9,386.62	9,500.00	9,500.00
430.231 · Unleaded Fuel	540.22	1,600.00	2,140.22	2,700.00	2,700.00
430.232 · Diesel Fuel	8,652.40	4,500.00	13,152.40	20,000.00	20,000.00
430.234 · Oil, Grease, etc.	160.47	200.00	360.47	825.00	800.00
430.238 · Shoe Allowance	450.00	300.00	750.00	750.00	1,000.00
430.239 · Uniform Rental	1,705.08	900.00	2,605.08	3,000.00	3,000.00
430.245 · Materials, Supplies	2,731.90	268.10	3,000.00	3,000.00	4,000.00
430.249 · Parts & Tires - Equip & Machine	0.00	800.00	800.00	1,000.00	1,000.00
430.251 · Parts & Tires - Vehicles	0.00	800.00	800.00	1,200.00	1,200.00
430.253 · Vehicle Maint & Repairs	69.95	500.00	569.95	1,200.00	1,200.00
430.260 · Purchase - Small Tools	0.00	1,039.00	1,039.00	1,200.00	1,200.00
430.321 · Cellular Telephone	821.07	411.00	1,232.07	2,310.00	2,000.00
430.354 · Public Works Workers Comp	13,324.80	5,000.00	18,324.80	21,225.00	21,000.00
430.371 · Tree/Debris Removal	0.00	0.00	0.00	1,000.00	2,000.00
430.374 · Machinery Maint & Repair	88.70	150.00	238.70	1,100.00	1,100.00
430.460 · Seminars & Training	150.00	300.00	450.00	800.00	800.00
432.372 · Road Expenses	42,286.84	0.00	42,286.84	40,000.00	45,000.00
Total 430.000 · Public Works - General	513,958.69	206,553.22	720,511.91	739,078.86	729,819.63
452.000 · Parks & Recreation					
452.112 · Park Wages	27,657.05	35,849.00	63,506.05	63,506.00	79,159.00
452.180 · Overtime - Park Cleanup	0.00	500.00	500.00	1,000.00	1,000.00
452.192 · FICA/SS	1,420.63	2,253.64	3,674.27	3,937.37	4,907.86

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	Jan - Aug 24	Sep - Dec 24	Y/E Proj 24	Budget 24	Budget 25
452.193 · Medicare	332.24	527.06	859.30	920.84	519.81
452.196 · Health Insurance	8,875.00	8,875.00	17,750.00	17,750.00	20,000.00
452.198 · Life Insurance	112.50	112.50	225.00	225.00	245.00
452.199 · Disability	275.00	275.00	550.00	550.00	600.00
452.221 · Park Operating Supplies	316.99	500.00	816.99	1,500.00	1,600.00
452.239 · Park Day Supplies	2,609.00	2,891.00	5,500.00	5,500.00	7,000.00
452.244 · Portable Toilet Rental	2,005.60	670.64	2,676.24	3,000.00	3,150.00
452.247 · Materials, Supplies	2,689.25	1,345.00	4,034.25	5,200.00	6,200.00
452.249 · Eagle Scout Project	0.00	1,000.00	1,000.00	1,000.00	1,000.00
452.310 · Professional Services	494.00	500.00	994.00	5,000.00	0.00
452.361 · Electricity	2,281.84	1,140.92	3,422.76	360.00	4,000.00
452.371 · Ellis Woods Cemetery	251.45	125.73	377.18	600.00	600.00
452.420 · Memberships - PA Park Society	3,000.00	2,000.00	5,000.00	8,100.00	5,000.00
452.460 · Conferences/Training	0.00	750.00	750.00	2,500.00	0.00
452.520 · Contrib - Women's Club Egg Hunt	1,300.00	0.00	1,300.00	1,300.00	1,300.00
452.700 · Fricks Lock Lease	500.00	50.00	550.00	550.00	550.00
454.450 · Grant Writing	100.00	0.00	100.00	0.00	0.00
Total 452.000 · Parks & Recreation	54,220.55	59,365.49	113,586.04	122,499.21	136,831.67
468.000 · Historical					
468.100 · Other Expenses	0.00	0.00	0.00	1,000.00	0.00
468.200 · Supplies General	0.00	0.00	0.00	1,000.00	0.00
468.210 · Supplies - Hist Comm Events	0.00	0.00	0.00	500.00	0.00
468.315 · Historical Research	0.00	0.00	0.00	300.00	0.00
468.317 · Consulting Services	0.00	0.00	0.00	5,000.00	0.00
468.318 · Historical Consultant Reimb.	0.00	0.00	0.00	1,000.00	0.00
468.460 · Meetings/Training - Hist Comm	0.00	0.00	0.00	500.00	0.00
468.520 · Membership Fees	100.00	0.00	100.00	300.00	300.00
Total 468.000 · Historical	100.00	0.00	100.00	9,600.00	300.00
471.000 · Debt Principal					
471.901 · Township Bldg. Loan Principal	27,823.22	22,027.00	49,850.22	49,850.00	0.00
Total 471.000 · Debt Principal	27,823.22	22,027.00	49,850.22	49,850.00	0.00
472.000 · Debt Interest					
472.901 · Township Bldg. Loan Interest	460.55	230.43	690.98	2,800.00	0.00
Total 472.000 · Debt Interest	460.55	230.43	690.98	2,800.00	0.00
480.000 · Miscellaneous Expenses					
480.001 · Miscellaneous Expenditures	654.79	2,000.00	2,654.79	9,000.00	3,000.00
480.002 · Arborgonics	5,220.00	0.00	5,220.00	0.00	0.00
480.003 · Pennsylvania One Call	0.00	0.00	0.00	0.00	1,000.00
480.100 · Taxes - Maack/Schoolhouse Prop.	641.77	0.00	641.77	328.00	675.00
Total 480.000 · Miscellaneous Expenses	6,516.56	2,000.00	8,516.56	9,328.00	4,675.00
481.000 · Intergovernmental Expenditures					
481.392 · PARRC (Pottstown Recreation PC)	8,100.00	0.00	8,100.00	9,705.00	9,000.00
Total 481.000 · Intergovernmental Expenditures	8,100.00	0.00	8,100.00	9,705.00	9,000.00

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	Jan - Aug 24	Sep - Dec 24	Y/E Proj 24	Budget 24	Budget 25
486.000 · Insurance					
486.350 · Property Insurance	15,290.52	5,096.84	20,387.36	17,795.40	22,100.00
486.352 · Public Officials Liabilit (E&O)	9,283.53	3,095.00	12,378.53	11,209.80	13,370.00
486.355 · General Commer Liability Policy	12,013.98	4,004.66	16,018.64	14,288.40	17,300.00
486.356 · Township Vehicle Insurance	4,914.81	1,638.27	6,553.08	5,896.80	7,100.00
Total 486.000 · Insurance	41,502.84	13,834.77	55,337.61	49,190.40	59,870.00
487.000 · Employee Benefits					
487.160 · Pension - Non Uniform Plan	9,011.02	39,398.98	48,410.00	48,410.00	72,318.00
487.163 · Pension - Uniform Plan	0.00	71,634.00	71,634.00	71,634.00	64,338.00
Total 487.000 · Employee Benefits	9,011.02	111,032.98	120,044.00	120,044.00	136,656.00
Total Expenditures - General Fund	2,923,360.90	1,704,934.74	4,628,295.64	4,482,173.44	5,105,855.86
492.030 · Transfer to Capital Reserve	314,893.35	0.00	314,893.35	228,893.35	448,217.34
492.100 · Trsfr to Benefit Escrow	0.00	15,000.00	15,000.00	15,000.00	20,130.00
	314,893.35	15,000.00	329,893.35	243,893.35	468,347.34
	3,238,254.25	1,719,934.74	4,958,188.99	4,726,066.79	5,574,203.20
Net Ordinary Income	157,445.24	-723,742.67	-566,297.43	-516,606.66	-502,466.33
Net Income	157,445.24	-723,742.67	-566,297.43	-516,606.66	-502,466.33
Cash Brought Forward					956,966.33

Net Income and Cash Brought Forward

454,500.00

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East Coventry Township Benefit Escrow Fund 01A
Final Budget
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	Jan - Aug 24	Oct - Dec 24	Y/E Proj 24	Budget 24	Budget 25
Ordinary Income/Expense					
Income					
Interest Income	547.67	400.00	947.67	1,800.00	400.00
Transfer In	0.00	15,000.00	15,000.00	15,000.00	36,300.00
Total Income	547.67	15,400.00	15,947.67	16,800.00	36,700.00
Expense					
Benefits Paid	1,123.52	0.00	1,123.52	2,194.00	21,300.00
Total Expense	1,123.52	0.00	1,123.52	2,194.00	21,300.00
Net Ordinary Income	-575.85	0.00	1,123.52	14,606.00	21,300.00
Net Income	-575.85	15,400.00	14,824.15	14,606.00	15,400.00
Cash Brought Forward					119,924.00
Net Income and Cash Brought Forward					135,324.00

East Coventry Twp. Open Space Fund 04 Page 16 of 22
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	Jan 24 - Aug 24	Sep 24 - Dec 24	Y/E Proj 24	Budget 24	Budget 25
Income					
Interest Income	15,694.14	8,000.00	23,694.14	35,000.00	20,000.00
Other Income/Grants-Wayfinding	3,289.00	25,000.00	28,289.00	10,000.00	25,000.00
Revenues - Open Space	538,277.41	180,000.00	718,277.41	715,000.00	750,000.00
Total Income	557,260.55	213,000.00	770,260.55	760,000.00	795,000.00
Gross Profit	557,260.55	213,000.00	770,260.55	760,000.00	795,000.00
Expense					
Acquisition Costs	77,145.31	710,000.00	787,145.31	500,000.00	700,000.00
Capital Improvements	9,575.44	0.00	9,575.44	360,000.00	180,000.00
Commission to Tax Collector	0.00	11,550.00	11,550.00	11,550.00	12,000.00
Electricity/Supplies	607.05	325.00	932.05	5,500.00	5,500.00
Professional Fees	5,760.00	44,000.00	49,760.00	100,000.00	50,000.00
Total Expense	93,087.80	765,875.00	858,962.80	977,050.00	947,500.00
Net Income	464,172.75	-552,875.00	-88,702.25	-217,050.00	-152,500.00
Cash Brought Forward					1,672,741.66
Net Income and Cash Brought Forward					1,520,241.66

Final Budget

2025

	Jan 24 - Aug 24	Sep 24 - Dec 24	Y/E Proj 24	Budget 24	Budget 25
Income					
300.000 · Revenues					
364.000 · Sanitation					
364.120 · Sewer Use Charge	632,771.41	273,728.59	906,500.00	906,500.00	1,021,200.00
364.130 · Application Fees	31,050.00	15,000.00	46,050.00	49,000.00	77,500.00
364.160 · Sewer Certification Fee	630.00	215.00	845.00	600.00	1,000.00
370.100 · Interest	1,435.31	717.00	2,152.31	0.00	1,500.00
370.200 · Returned Check Fee	35.00	70.00	105.00	210.00	210.00
Total 364.000 · Sanitation	665,921.72	289,730.59	955,652.31	956,310.00	1,101,410.00
Total 300.000 · Revenues	665,921.72	289,730.59	955,652.31	956,310.00	1,101,410.00
358.000 · Miscellaneous	72.48	0.00	72.48	500.00	500.00
Total Income	665,994.20	289,730.59	955,724.79	956,810.00	1,101,910.00
Gross Profit	665,994.20	289,730.59	955,724.79	956,810.00	1,101,910.00
Expense					
400.000 · Wastewater Collection & Treat					
414.120 · Salary - Sewer Dept Supervisor	1,876.74	5,630.19	7,506.93	7,506.93	7,750.91
414.121 · Salary - Sewer Maint Laborer	7,971.04	23,913.11	31,884.15	31,884.15	39,638.79
414.122 · Salary - Finance Director	3,597.94	10,793.82	14,391.76	14,391.76	14,859.49
414.123 · Salary - Twp. Mgr	0.00	0.00	0.00	0.00	22,105.00
414.125 · Salary - Sewer Maint Overtime	2,712.50	3,000.00	5,712.50	10,850.00	10,850.00
414.126 · Salary Burden/Benefits	4,375.00	4,375.00	8,750.00	17,750.00	25,300.00
414.130 · Training	60.00	0.00	60.00	750.00	750.00
429.300 · Auditing Expenses	2,300.00	0.00	2,300.00	2,300.00	3,000.00
429.310 · Engineer Fees	18,633.46	5,000.00	23,633.46	21,000.00	25,000.00
429.320 · Legal Fees	139,134.71	40,000.00	179,134.71	68,000.00	250,000.00
429.340 · Legal Advertising & Notices	0.00	0.00	0.00	500.00	1,500.00
430.100 · NorCo Sewer Authority Fees	106,750.95	40,000.00	146,750.95	148,000.00	152,810.00
440.000 · Miscellaneous Expenses	0.00	0.00	0.00	1,850.00	1,850.00
440.050 · Pump Station Materials Purchase	879.50	1,000.00	1,879.50	4,800.00	4,800.00
440.060 · Electric	12,753.83	6,376.00	19,129.83	19,230.00	19,854.98
440.065 · Telephone	1,837.22	918.61	2,755.83	2,600.00	2,845.39
440.070 · Water	429.07	251.00	680.07	850.00	850.00
440.075 · Vehicle Maintenance (25%)	840.18	450.00	1,290.18	1,750.00	2,000.00
440.320 · Contracted Services	14,549.92	350.00	14,899.92	2,000.00	15,000.00
440.374 · Pump Station Repairs	1,076.38	1,500.00	2,576.38	17,000.00	15,000.00
470.200 · Principal	0.00	355,000.00	355,000.00	355,000.00	370,000.00
470.300 · Interest Expense	68,575.00	68,575.00	137,150.00	137,150.00	126,500.00
487.161 · FICA - Social Security	0.00	4,007.24	4,007.24	4,007.24	4,007.24
487.162 · FICA - Medicare	0.00	937.18	937.18	937.18	937.18
489.100 · Equipment Purchase	0.00	0.00	0.00	500.00	500.00

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	Jan 24 - Aug 24	Sep 24 - Dec 24	Y/E Proj 24	Budget 24	Budget 25
Total 400.000 · Wastewater Collection & Treat	388,353.44	572,077.15	960,430.59	870,607.26	1,117,708.98
Total Expense	388,353.44	572,077.15	960,430.59	870,607.26	1,117,708.98
Net Income	277,640.76	-282,346.56	-4,705.80	86,202.74	-15,798.98
Cash Brought Forward					309,001.62
Net Income and Cash Brought Forward					293,202.64

East Coventry Twp. Sewer Capital Fund 09 Page 19 of 22
Final Budget
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	Jan 24 - Aug 24	Sep 24 - Dec 24	Y/E Proj 2024	Budget 24	Budget 25
Ordinary Income/Expense					
Income					
364.110 · Sewage Tapping Fee	13,594.00	0.00	13,594.00	13,594.00	1,067,129.00
370.100 · Interest Income	18,637.35	7,150.00	18,637.35	59,000.00	20,000.00
Total Income	32,231.35	7,150.00	32,231.35	72,594.00	1,087,129.00
Gross Profit	32,231.35	7,150.00	32,231.35	72,594.00	1,087,129.00
Expense					
450.000 · Capital Expenses	19,898.96	10,000.00	29,898.96	60,000.00	60,000.00
Total Expense	19,898.96	10,000.00	29,898.96	60,000.00	60,000.00
Net Ordinary Income	12,332.39	-2,850.00	2,332.39	12,594.00	1,027,129.00
Net Income	12,332.39	-2,850.00	2,332.39	12,594.00	1,027,129.00
Balance Brought Forward					2,800,490.00
Net Income and Balance Brought Forward					3,827,619.00

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East Coventry Twp. Traffic Impact Fee Fund 18 Page 20 of 22
Final Budget
 2025

	Jan 24 - Aug 24	Sep 24 - Dec 24	Y/E Proj 24	Budget 24	Budget 25
Income					
360.000 · Revenue					
361.311 · Traffic Impact Fees					
361.320 · Interest Income	3,076.90	110.00	3,186.90	8,250.00	2,500.00
Total 361.311 · Traffic Impact Fees	3,076.90	110.00	3,186.90	8,250.00	3,000.00
Total 360.000 · Revenue	3,076.90	110.00	3,186.90	8,250.00	5,500.00
Total Income	3,076.90	110.00	3,186.90	8,250.00	5,500.00
Expense					
400.000 · Expenditures					
433.000 · Traffic Signals Projects					
433.100 · Traffic Signals Design	0.00	26,500.00	26,500.00	26,500.00	27,000.00
Total 433.000 · Traffic Signals Projects	0.00	26,500.00	26,500.00	26,500.00	27,000.00
440.000 · Legal & Professional Expenses					
440.100 · Legal & Professional Expenses	0.00	15,000.00	15,000.00	15,000.00	15,500.00
Total 440.000 · Legal & Professional Expenses	0.00	15,000.00	15,000.00	15,000.00	15,500.00
Total 400.000 · Expenditures	0.00	41,500.00	41,500.00	41,500.00	31,000.00
Total Expense	0.00	41,500.00	41,500.00	41,500.00	31,000.00
Net Income	3,076.90	-41,390.00	-38,313.10	-33,250.00	-25,500.00
Cash Brought Forward					491,260.00
Net Income and Cash Brought Forward					465,760.00

	Jan - Sep 23	Oct - Dec 23	Y/E Proj 23	Budget 23	Budget 24
Income					
300.00 · Revenues					
341.100 · Interest Earnings	12,115.72	4,050.00	16,165.72	1,100.00	16,500.00
354.500 · Grant-State Transportation	0.00	0.00	0.00	2,605,517.00	2,605,517.00
392.010 - Transfer from General Fund	0.00	0.00	0.00	0.00	228,893.35
Total 300.00 · Revenues	12,115.72	4,050.00	16,165.72	2,606,617.00	2,850,910.35
Total Income	12,115.72	4,050.00	16,165.72	2,606,617.00	2,850,910.35
Gross Profit	12,115.72	4,050.00	16,165.72	2,606,617.00	2,850,910.35
Expense					
400.000 · Expenditures					
410.750 · Capital Projects Plan	124,141.15	41,500.00	165,641.15	3,505,517.00	3,278,517.00
439.740 · Equipment	78,025.64	0.00	78,025.64	77,000.00	79,300.00
Total 400.000 · Expenditures	202,166.79	41,500.00	243,666.79	3,582,517.00	3,357,817.00
Total Expense	202,166.79	41,500.00	243,666.79	3,582,517.00	3,357,817.00
Net Income	-190,051.07	-37,450.00	-227,501.07	-975,900.00	-506,906.65
Cash Brought Forward					632,138.00
Net Income and Cash Brought Forward					125,231.35

East Coventry Twp. Highway State Aid Fund 35 Appendix A-19-b.2
Final Budget
2025

	Jan 24 - Aug 24	Sep 24 - Dec 24	Y/E Proj 24	Budget 24	Budget 25
Income					
341.020 · Interest Income	3,091.74	3,091.00	6182.74	7,250.00	5,500.00
355.000 · State Shared Revenue					
355.020 · Motor Vehicle Fuel Taxes	264,141.24	0.00	264,141.24	263,022.11	261,241.57
355.030 · State Road Turnback Payment	21,880.00	0.00	21880.00	21,880.00	21,880.00
Total 355.000 · State Shared Revenue	286,021.24	0.00	286,021.24	284,902.11	283,121.57
Total Income	289,112.98	3,091.00	292,203.98	292,152.11	288,621.57
Gross Profit	289,112.98	3,091.00	292,203.98	292,152.11	288,621.57
Expense					
430.000 · General Administration					
430.800 · Bank Service Charges	0.00	120.00	120.00	120.00	120.00
Total 430.000 · General Administration	0.00	120.00	120.00	120.00	120.00
432.000 · Winter maintenance					
432.245 · Snow & Ice Removal	0.00	10,000.00	10,000.00	10,000.00	10,000.00
432.371 · Contracted Svcs - Snowplowing	0.00	15,000.00	15,000.00	15,000.00	15,000.00
Total 432.000 · Winter maintenance	0.00	25,000.00	25,000.00	25,000.00	25,000.00
433.000 · Traffic Control Devices					
433.245 · Materials & Supplies	201.00	4,799.00	5,000.00	5,000.00	5,000.00
433.361 · Electricity - Traffic Light	829.79	415.00	1,244.79	1,000.00	2,500.00
433.372 · Traffic Light Maintenance	0.00	1,000.00	1,000.00	1,000.00	2,500.00
Total 433.000 · Traffic Control Devices	1,030.79	6,214.00	7,244.79	7,000.00	10,000.00
434.750 - Capital Purchases	0.00	0.00	0.00	0.00	6,886.00
Total 434.000 Capital Purchases	0.00	0.00	0.00	0.00	6,886.00
436.000 · Storm Sewers & Drains					
436.245 · Drainage - Storm Sewers Materia	844.75	2,500.00	3,344.75	5,000.00	5,000.00
Total 436.000 · Storm Sewers & Drains	844.75	2,500.00	3,344.75	5,000.00	5,000.00
437.000 · Repairs - Tools & Machinery					
437.251 · Repairs to Vehicles	8,952.10	1,047.90	10000.00	10,000.00	11,000.00
437.374 · Repairs - Machinery & Equip	6,645.62	4,500.00	11145.62	15,000.00	15,000.00
Total 437.000 · Repairs - Tools & Machinery	15,597.72	5,547.90	21,145.62	25,000.00	26,000.00
438.000 · Maintenance & Repairs of Roads					
438.245 · Highway Supplies & Materials	23,118.42	11,500.00	34,618.42	50,000.00	45,000.00
438.246 · Line Painting	5,000.00	0.00	5,000.00	5,000.00	10,000.00
438.610 · Hwy. Maint. - Contracted Servic	211,202.00	0.00	211,202.00	340,000.00	200,000.00
Total 438.000 · Maintenance & Repairs of Roads	239,320.42	11,500.00	250,820.42	395,000.00	255,000.00
Total Expense	256,793.68	50,881.90	307,675.58	457,120.00	328,006.00
Net Income	32,319.30	-47,790.90	-15,471.60	-164,967.89	-39,384.43
Balance Brought Forward					164,030.00
Net Income and Balance Brought Forward					124,645.57