

WESTTOWN TOWNSHIP

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AGENDA

Westtown Township Board of Supervisors Regular Meeting

Monday, December 16, 2019 - 7:30 PM

Westtown Township Municipal Building
1039 Wilmington Pike, Westtown

- I. **Call to Order**
- II. **Approval of Board of Supervisors Meeting Minutes – December 2, 2019**
- III. **Summary of Board of Supervisors Workshop – December 16, 2019**
- IV. **Departmental Reports**
 - A. Westtown East Goshen Police – Chief Brenda Bernot
 - B. Parks & Recreation Commission – Meghan Hanney
 - C. Planning Commission – Russ Hatton
 - D. Manager’s Report - Rob Pingar
- V. **Public Comment (Non-Agenda Items)**
- VI. **Old Business**
 - A. Oakbourne Mansion Exterior Repairs Project – Request for Payment No. 3
 - B. Oakbourne Road Bridge Reconstruction Project - Request for Payment No. 4
- VII. **New Business**
 - A. Westtown-East Goshen Regional Police Department 2020 Budget - Adoption
 - B. Westtown Township 2020 Budget - Adoption
- VIII. **Announcements**
 - A. Historic Commission Vacancy
 - B. Toll Brothers/Crebilly Farm II, Board of Supervisors Conditional Use Hearing –
6:00 PM, Wednesday December 18, 2019 at Rustin High School.
- IX. **Public Comment (All Topics)**
- X. **Payment of Bills**
- XI. **Adjournment**

How to Engage in the Public Comment Sections of a Township Meeting

Public Comment is heard at three (3) different points during the meeting:

1. BEFORE OLD BUSINESS - The public is permitted to make public comment on any matter not on the agenda. This comment period is subject to the time constraint in (d) below
2. PRIOR TO any action on a motion on an Agenda item. Public Comment at this stage is limited to the item under discussion (e.g. it is not appropriate to initiate a discussion on police services if the body is acting upon a sewer issue).
3. AFTER NEW BUSINESS. - Public Comment is open to any legitimate item of business which can be considered by that Township Board/Commission (e.g. Planning Commission can discuss issues having to do with plan reviews, but cannot discuss why the Township does not plow your street sooner. Supervisors can discuss nearly every issue).

How to make a comment to any Township Board/Commission:

- a. The Chair will announce that the Board/Commission will now hear public comment, either on a specific issue or generally.
- b. You must then obtain recognition from the Chair prior to speaking.
- c. Once you have the floor, state your name and address for the record.
- d. You may then make your comment or ask your question. You will have three (3) minutes to make your statement, unless the Chair has announced otherwise, so please come prepared!

WESTTOWN TOWNSHIP BOARD OF SUPERVISORS REGULAR MEETING

Westtown Township Municipal Building, 1039 Wilmington Pike, Westtown

Monday, December 2, 2019 – 7:30 PM

In attendance were Chair Scott Yaw, Vice Chair Mike Di Domenico, Police Commissioner Carol De Wolf, Township Manager Rob Pingar, Public Works Director Mark Gross, Historical Commissioner Paul Mullin, and Township Solicitor Stacey Fuller. There were 12 guests.

I. Call to Order

Mr. Yaw called the meeting to order at 7:34 PM and led the Pledge of Allegiance. He asked if anyone was recording the meeting. No one responded.

II. Approval of Minutes (November 18, 2019)

Mr. Di Domenico made a motion to approve the November 18, 2019 Board of Supervisors meeting minutes. Ms. De Wolf seconded the motion. Mr. Yaw requested that the misspelling of his name on p. 5 be corrected. There were no other comments and the motion was unanimously approved.

III. Workshop Meeting Summary (December 2, 2019)

Mr. Yaw reported that the Board held an Executive Session to discuss personnel and legal matters with the township solicitor. There was no public workshop session.

There were no comments or questions on the workshop.

IV. Departmental Reports

A. Public Works (PW) – Mark Gross

Mr. Gross reported that late night windstorms in November brought down several trees that had to be dealt with after hours. The crew also re-lined a concrete storm sewer pipe in Pleasant Grove. Mr. Gross also reported that one of the employees hired this year passed the test for his Class A Commercial Driver's License (CDL), and another will be taking his test later this month. The road crew also continues to work on GIS mapping.

Mr. Gross encouraged the Board to visit Oakbourne Park to see the dramatic improvements made thus far in the mansion exterior restoration project. He stated that there have been a few change orders on the job due to unforeseen wood rot, and deterioration of the metal pole gutters. He added that the contract will likely have to be extended into the spring, due to the weather. A berm was also created near the water tank and trees have been planted to improve the visual backdrop for the area used for tented events.

In the Wastewater Department, the pumps are back online at the Chester Creek Wastewater Treatment Plant, and they had a company come in for annual cleaning of the wet wells. The Pleasant Grove pump station will be cleaned this week and several valves will be replaced.

Mr. Yaw stated that he has seen the phenomenal transformation at the mansion and carriage house. There were no other comments or questions.

B. Historical Commission (HC) – Paul Mullin

Mr. Mullin reported that on November 14, the HC and West Chester University (WCU) Archeology department hosted a group of 6th graders from Westtown School at the Huey site. The stabilization of the ruins has been delayed due to the weather. Mr. Mullin stated that the Westtown History Book has been professionally edited, and the goal is to post the book on the

township website. The HC updated the verbiage for the Brandywine Battlefield marker and is working with Chester County Planning Commission on the marker program.

There were no comments or questions.

C. Planning Commission – Jim Lees

Mr. Lees stated that at their last meeting on November 20th, the PC again focused on the Toll Brothers/Crebilly Farm II Conditional Use (CU) application. Al Federico, traffic consultant, and Kristin Camp, solicitor for the PC, were present at the 3-hour meeting and were very helpful. He stated that the list of conditions for approval has grown from 47 to 54. The PC hopes to finalize their recommendation at their meeting on Wednesday and present it to the Board by the end of the week.

Mr. Lees stated that their meeting scheduled for November 18 has been cancelled since that is the same night as the Board of Supervisors hearing for the Toll/Crebilly CU.

Mr. Pingar asked if the township meeting room was adequate for the attendance at the last PC meeting. Mr. Lees replied that it was.

There were no other comments or questions.

D. Solicitor's Report – Stacey Fuller

Ms. Fuller had nothing to report.

E. Manager's Report – Rob Pingar

Mr. Pingar stated that this has been an ambitious year for public improvements including the Oakbourne Road Bridge replacement project, the annual road maintenance program, Oakbourne Mansion restoration, and Tyson Park Phase II. He complimented the Board and the township staff for their work planning and executing these projects. Mr. Pingar added that the traffic signal improvement contract on the agenda for award tonight will begin next year, and will greatly enhance the intersection at Rts. 3 and 352 by removing the span wires and installing a mast arm.

Mr. Di Domenico asked about a left turn signal at Rt. 926 and 352. Mr. Pingar replied that the township has budgeted for improvements at that intersection in 2020. Mr. Di Domenico then asked about the status of opening Orvis Way. Mr. Pingar stated that the Board accepted dedication of the road at their last meeting, but the road opening has been delayed due ongoing safety concerns expressed by an adjacent property.

There were no additional comments or questions.

V. Public Comment (Non Agenda Items)

Amelia Maurizio (603 Stockton Court) asked for an update on the legal action being taken against Quakers Ice Hockey. Mr. Yaw reiterated that under the Municipal Planning Code (MPC), the township has two options to enforce violations – fines or seek an injunction, which is a court order to fix the violation. The township is pursuing both options. Mr. Yaw reviewed the process for fining the owner. The injunction has been filed with the Court of Common Pleas against the property owner and the ice rink operator. The injunction is asking the court to require them to remedy the noise violation or shut them down. Ms. Maurizio asked how long this process might take. Mr. Yaw stated that the process allows one year from the date of filing the injunction for a trial date, but added that the township solicitor will seek to expedite the timeframe. Mr. Yaw restated that if Ms. Maurizio and her neighbors pursued legal action in tandem with the township, then that would apply greater pressure than the township acting alone. Ms. Maurizio asked for a copy of the injunction. The township solicitor instructed her to file a Right to Know request.

Bill Chesko (1025 S. Concord Road) stated that he complained to PennDOT about the condition of S. Concord Road. He also requested that the township post the speed limit on the park message board, a deer crossing sign, and a crosswalk. Mr. Pingar stated that the township has echoed the complaints about the condition of S. Concord. Mr. Gross agreed added that PennDOT actually worked on the drop off across from Oakbourne Park this year, and in his opinion, the end result was worse than before they made repairs. Unfortunately, the township has no jurisdiction on state roads.

Willie Gonzales (formerly 1003 Station Way, now at 1037 Skiles Blvd) asked for an update on the Westtown School Conditional Use (CU) application for the addition of athletic field lights. Mr. Yaw stated that the Board has not made a decision on Westtown School's request to amend the township ordinances. Mr. Di Domenico stated that he would like to see a decision made at the next meeting. He said the Board is engaging in political censorship and is not being transparent. He further stated there are ongoing negotiations and the parties should be involved with them. Mr. Gonzales asked the township to support the residents who would be impacted by the addition of 220-lighted nights. Ms. De Wolf stated that counter to Mr. Di Domenico's statement; the board has not had negotiations with Westtown School. She further stated that the board has consulted with the township solicitor on the process going forward. Mr. Di Domenico stated the Board has deliberated on the application in an executive session held by the board after the close of the conditional use hearing. He stated that he opposed the application, but the other Board members were willing to negotiate with Westtown School through our respective solicitors regarding the number of lighted nights per year.

John Ryan (600 Tunbridge Road) was present again to voice frustration that nothing has been done about the noise violation at the Quakers Ice rink. Mr. Ryan asked why the rink has not been fined for the previous noise violations. Mr. Yaw stated that the Board was not involved until the issue was brought to their attention after Labor Day, but said he will review the previous Notices of Violations (NOV's) and get back to Mr. Ryan directly. Mr. Yaw stated that the Board took legal action within two months of becoming aware of the issue, and reiterated that the township would have a much stronger case if the five affected residents also filed a private nuisance claim against the property owner and the rink.

Matt Betner (1151 Westtown Road) echoed the comments made by Mr. Gonzales regarding the Westtown School CU application, and asked when residents can expect some decision. Mr. Yaw replied that there is no timeframe for the passing of legislation. He said there is a lot of material to go through and could not provide a decision date. Mr. Yaw added that Westtown School is a township resident too, and the township is obligated to consider the application fairly.

Henry Zawada (165 Lake View Drive, Elverson, PA) stated that he is visiting all the townships impacted by the Mariner East pipeline project. He is investigating the sinkholes, inadvertent returns, explosions, and other accidents that have occurred along the pipeline, and reported on his efforts to make Sunoco's response to the accidents transparent. He stated that he is also studying a causal relationship between cancer clusters and chemical contamination resulting from the pipeline project. Mr. Di Domenico stated that he lives 450 feet from the pipeline is well aware of the dangers.

There were no additional public comments or questions.

VI. Old Business

A. Ordinance 2019-07 - Orvis Way Speed Limit Ordinance Adoption

Mr. Di Domenico made a motion adopt Ordinance 2019-07, amending Chapter 162 of the Code of Westtown by providing for a 25 MPH speed limit for the entire length of Orvis Way. Ms. De Wolf seconded the motion. There were no comments or questions and the motion was unanimously approved.

B. Ordinance 2019-08 - Sewer Rates Ordinance Adoption

Mr. Yaw explained that this ordinance amendment is the third year of a three-year transition to consolidate five separate sewer sub-districts with three different quarterly rates, into two sub-districts with the same \$205 per quarter flat rate. This ordinance amendment is also year-two of a three-year transition to eliminate declining block sewer rates to an initial flat rate of \$13.41 per 1,000 gallons of metered water usage or sewage flow.

Mr. Di Domenico made a motion to adopt Ordinance 2019-08, amending Chapter 132 (Sewer System Collection and Conveyance Regulations), Section 132-3, subsections A, B, and C, and Section 132-4, subsection A. Ms. De Wolf seconded the motion. There were no comments or questions and the motion was unanimously approved.

C. 2019 Road Program - Request for Payment No. 2/Final

Mr. Yaw stated that McCormick Taylor has evaluated the invoice submitted by Innovative Construction Services, Inc. for work completed as part of the 2019 Road Maintenance Program, and has recommended payment in the amount of \$742,782.74. This is the final payment as all work has been completed and accepted by McCormick Taylor.

Mr. Di Domenico made a motion to approve Payment No. 2 / Final in the amount of \$742,782.74 to Innovative Construction Services, Inc. Ms. De Wolf seconded the motion. There were no comments or questions and the motion was unanimously approved.

D. Routes 3 & 352 Intersection Traffic Signal Improvements Project - Contract Award

Mr. Yaw stated that McCormick Taylor has reviewed the three bids for the Routes 3 & 352 Traffic Signal Improvements Project and determined that Kuharchik Construction, Inc. was the lowest responsible bidder with a base bid of \$150,246.15, and recommends the township award the contract to Kuharchik Construction, Inc.

Mr. Di Domenico made a motion to award the Routes 3 & 352 Traffic Signal Improvements Project to Kuharchik Construction, Inc. in the amount of \$150,246.15. Ms. De Wolf seconded the motion.

Kathy Di Domenico asked for clarification on the signal this project addresses. Mr. Pingar clarified that the project is for improvements of the signal at Rts. 3 and 352 at Cavanaugh Court.

There were no further comments or questions and the motion was unanimously approved.

VII. New Business

A. Traffic Signal Easement, Deed of Dedication – Adoption

Mr. Yaw explained that as part of the Traffic Signal Improvements Project at the intersection of Routes 3 and 352, an easement was necessary to allow for the construction, operation, and maintenance of one new traffic signal support pole at this intersection, in accordance with the design drawings prepared by McCormick Taylor. The easement size is approximately 15 feet x 35 feet.

Mr. Di Domenico made a motion to accept dedication of the Traffic Signal Easement at the intersection of Routes 3 & 352 over lands of Westtown Business Center Associates. Ms. De Wolf seconded the motion. There were no comments or questions and the motion was unanimously approved.

B. Hidden Pond Way, Emergency Access Closure Agreement – Adoption

Mr. Yaw explained that this agreement between Westtown Township, Arborview Homeowners Association, Fair Share Properties, and Greenstone Development is to effect the closure of the emergency accessway between the Westtown Township public roads, Orvis Way and Hidden Pond Way, previously approved by the Westtown Township Board of Supervisors as part of the Arborview Subdivision and the Arborview Commercial Lot land development applications.

The emergency accessway right of way is owned by Greenstone, but will be conveyed to the Homeowners Association. The agreement requires the Homeowners Association to submit an application to amend the Arborview Commercial Lot land development to eliminate the emergency accessway and identify the emergency accessway right-of-way as a common facility of the Homeowners Association.

Mr. Di Domenico made a motion to approve the Emergency Access Closure Agreement between the Arborview Home Owner's Association, Westtown Township, Fair Share Properties, LP, and Greenstone Development II Corp. Ms. De Wolf seconded the motion. Mr. Yaw noted that a petition for the closure of the emergency access way, signed by a member of each home in the development, is included as an exhibit in the agreement. There was no additional comment and the motion was approved (2-0), with Mr. Yaw abstaining due to conflict of interest.

VIII. Announcements

Mr. Yaw made the following announcements:

- A. Toll Brothers/Crebilly Farm II Planning Commission Meeting – 7:30 PM, Wednesday, December 4, 2019 at the Township Building.**
- B. Parks & Recreation Winter Festival – 10 AM to 1 PM Sunday, December 8 at Oakbourne Mansion. Enjoy crafts, cookie decorating, photos with Santa**
- C. Toll Brothers/Crebilly Farm II, Board of Supervisors Conditional Use Hearing – 7:00 PM, Wednesday, December 18, 2019 at the Rustin High School auditorium.**
- D. Historical Commission Vacancy -** The Township is accepting applications for appointment to the Historical Commission. The Historical Commission meets at 6:00 PM on the third Thursday of the month at the Westtown Township Administrative Building. If you would like to get involved, please send your letter of interest and resume to the Township Manager, Rob Pingar.

IX. Public Comment on All Topics

Mr. Di Domenico and the rest of the Board thanked Gail Guterl for her service on the Historical Commission.

Lauren Hoffman (100 Hidden Pond Way) asked about the white lines to be added on Orvis Way. Mr. Pingar responded that a 4" white fog line will be added along the road edge in each lane, 1 foot in from the curb for the entire length of the road. Mrs. Hoffman asked if it was a safety concern that would preclude opening of the road. Mr. Pingar replied that it was not. Ms. Hoffman asked about a guide rail. Mr. Pingar stated that the approved plans indicate a guide rail between the jug handle and the daycare.

There were no other comments or questions.

X. Payment of Bills

Mr. Di Domenico made a motion to General Fund bills in the amount of \$1,709,401.68, Wastewater Fund bills in the amount of \$59,478.91, and Capital Projects Fund bills in the amount of \$377,722.04 for a total of \$2,146,602.63. Ms. De Wolf seconded the motion.

Kathy Di Domenico (1530 Woodland Road) asked about the \$400 check to Duvall Bus Services. Mr. Pingar replied that that was the fee for the CDL certification for a Public Works employee. Mrs. Di Domenico then asked about the \$1,309,000 million plus check to Fulton Financial. Mr. Pingar explained that this was a principal and interest payment on two township bonds.

There were no additional questions or comments, and the check registers were unanimously approved.

XI. Adjournment

Ms. De Wolf made a motion to adjourn the meeting. Mr. Yaw seconded the motion. The motion was unanimously approved and the meeting adjourned at 9:07 PM.

Respectfully submitted,

Robert Pingar
Township Manager

DRAFT

WESTTOWN TOWNSHIP PLANNING COMMISSION MEETING MINUTES

Stokes Assembly Hall
1039 Wilmington Pike, Westtown Township
Wednesday, December 4, 2019 – 7:30PM

Present

Commissioners – All Planning Commission (PC) members were present. Also present were Planning Director, Will Ethridge, PC Solicitor, Kristin Camp, Esq., Township consultant, Al Federico, and Township Engineer, Sandy Martin.

Call to Order and Pledge of Allegiance

Mr. Pomerantz called the meeting to order at 7:30 PM and asked Ms. Martin to lead those present in the Pledge of Allegiance.

Adoption of Agenda (JL/EA) 7-0

No changes were made.

Approval of Minutes (EA/JL) 7-0

Two revisions were made to the Planning Commission Meeting minutes of 11/20/2019:

- Change from “or” to “and” in the motion on page 2.
- Clarification added, “Sufficient parking might be needed for parents awaiting to drop their kids off to school bus” in place of “additional parking”.

Announcements

- The Township’s Holiday Party is scheduled on December 12 at 6pm at Oakbourne Mansion. Mr. Ethridge asked members who had not already done so to please RSVP with Pam Coleman.

Public Comment – Non Agenda Items

Mr. Pomerantz announced it was his last meeting as the Chair of the Planning Commission, and he would begin his new position as a Township supervisor on January 6, 2020. He recognized the extraordinary work done by the PC, credited them with professional guidance, and thanked all members and consultants for ongoing assistance and support. (Mr. Pomerantz’s full remarks can be viewed here: <https://youtu.be/wvBkyTCKgrY> 6:10-13:55)

New Business

None

Old Business

1. **Toll Bros. Crebilly Farm development application** – Kristin Camp summarized that at the previous meeting the PC reviewed the draft letter prepared by Ms. Camp to address concerns raised by the Township’s consultants and the public to impose specific conditions to the Toll Bros. application. She recapped that the PC unanimously concluded that the applicant had not demonstrated compliance with certain criteria in a zoning ordinance to be entitled to the conditional use, and they voted to recommend to the BOS denial of the conditional use on the following three bases:

- The traffic conditions were not addressed as set forth in §170-2009.D.(1).(h) in the Code.
- The various parts of the proposed plan were not consistent with the Township's Comprehensive Plan, which standing alone would not be a basis for denial, but the zoning ordinance had a provision that indicated that the flexible development plan must comply with the Comprehensive Plan.
- The applicant had failed to adequately demonstrate that the development did not unreasonably or significantly affect the values protected by Article I, Section 27 of the Pennsylvania Constitution, the Environmental Rights Amendment.

Ms. Camp stressed that the applicant's burden of proof would need to be met at the conditional use hearing where they would present the evidence to the BOS, which might differ from what was submitted to that day. She noted that Toll Bros. updated their traffic study and submitted that to the Township, however, Al Federico had not had enough time to review it prior to the PC meeting.

Ms. Camp presented the second draft letter that included comments from the previous PC meeting and additional feedback from the consultants to fine-tune the list of recommendations on behalf of the PC to the BOS in the event the Toll Bros. application would be approved with certain conditions. She went through new edits to confirm their validity with the PC. Those included but not limited to: recommendation to the applicant to engage with the Westminster Presbyterian church to redesign the connector road for direct access for the church; implementation of traffic calming measures to road B on the plan; implementation of an access and routing plan during construction; inclusion of pedestrian and bicycle amenities and the use of forest paving; execution and recording of façade conservation easements for all historic resources; specifics of the connection to public sewer; impervious cover limitations to lots retained by the Robinson family; details of the stormwater management facilities; improvements to the existing bridge if needed to mitigate the impacts of construction and development of the property; contractors parking during the construction; sufficient off street parking in areas where community facilities are located and locations of school bus pick up location and parents parking; redesign of the lots, roadways, stormwater and utility facilities due to snowplowing concerns, and restrictions to construction hours.

Motion to recommend to the Board of Supervisors the denial of the conditional use application for flexible development by Toll Bros. due to the following: the applicant had not demonstrated compliance with §170-2009.D.(1).(h), the presented plan was not consistent with the Comprehensive Plan as further outlined in John Snook's memorandum of October 3 and October 17, and the applicant had not demonstrated that the development would not impact the protected values under the environmental rights amendment. (SR/JL) 7-0

Motion to recommend to the Board of Supervisors, the application of 58 conditions to the application in the event the Board approves the conditional use application for flexible development by Toll Bros (final list to be completed by Ms. Camp after tonight's meeting). (KC/JL) 7-0

Public Comment

The public brought up the following concerns in regards to Toll Bros. application to the PC to consider:

- Additional environmental issues, including adverse impact on the local ecosystem
- Preservation of existing trees
- Need of a deer management plan

- Equestrian access and bridal trail maintenance
- Documentation and preservation of historic artifacts
- Question of non-inclusion of scenic views conditions outlined by John Snook in the PC's recommendation letter to the BOS

Reports

Ms. Adler summarized her observations of the BOS meeting for 12/02/19.

Adjournment (DP/RH) 7-0

Meeting was adjourned at 9:41 pm.

Next PC Meeting:

January 8, 2020, 7:30 pm – Township Bldg

PC Representative at next Board of Supervisors Meeting:

December 16, 2019 – Kevin Flynn

Respectfully submitted,

William Ethridge, Planning Commission Secretary

DRAFT

State: Pennsylvania

County: Chester

Project: Oakbourne Mansion
Exterior Repair

Owner: Westtown Township

Property Address: 1014 S. Concord Road
West Chester PA 19382

Contractor: R.C. Legnini Company, Inc.
46 Pennsylvania Avenue, Malvern, PA 19355

Date: November 21, 2019

Payment Amount: Eighty-Seven Thousand Two Hundred Twenty-Four Dollars and 78/100
(\$87,224.78)

The undersigned hereby certifies that upon the payment stated above by R.C. Legnini Company, Inc. to R.C. Legnini Company, Inc., receipt of which is hereby acknowledged, that R.C. Legnini Company, Inc. hereby releases any mechanics lien or claims of any kind whatsoever against the Owner of the subject Property and the Property noted above for any and all labor, services, equipment or materials furnished or supplied by R.C. Legnini Company, Inc. for the above stated Project for which the Owner or Owner's property might in any way be held responsible or encumbered to the extent of payment made to date except for retention and/or any amounts due for additional work on the Project to the date hereof.

Dave Legnini (owner/officer name) warrants and represents that he is the Vice President (title) of R.C. Legnini Company, Inc. and that he has the full power, authorization and legal right to execute this Release and by doing so is not in breach of any warranty, obligation or agreement to any other party and that the owner or officer executing this Release on behalf of R.C. Legnini Company, Inc. has the full power and authority to do so.

Owner/Officer Signature
Vice President

Title
for R.C. Legnini Company, Inc.

State of: Pennsylvania

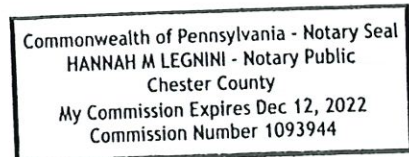
County of: Chester

On this 21st day of November, 2019, before me, a Notary Public for the State of Pennsylvania, the undersigned Officer, personally appeared Dave Legnini, known to me to be the person whose name is subscribed to the within instrument, and acknowledged that he executed the same for the purposes therein contained.

I hereunto set my hand and seal.

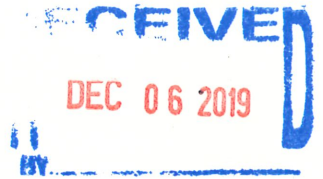
Notary Public
My commission expires:

Seal:





Carroll Engineering Corporation



December 4, 2019

Robert Pingar, P.E., Township Manager
Westtown Township
1039 Wilmington Pike
West Chester, PA 19382

Subject: Request for Payment No. 4 – Oakbourne Road Bridge Replacement
Westtown Township, Chester County

Dear Rob:

On December 2, 2019, Carroll Engineering Corporation received Application and Certification for Payment No. 4 dated November 27, 2019, and prepared by Road-Con, Inc., for the subject project.

We have reviewed the application and recommend approval of Application No. 4 in the amount of \$26,785.53 for work performed through December 1, 2019. Three copies of the Application, including bid breakdown of quantities and costs, are attached for your information and records. Certified payroll reports for this period have also been provided and are attached.

Based on the above, please process payment in the amount of **\$26,785.53**. Work completed has been performed in compliance with the Contract Drawings and Specifications. Please note, the subject payment application includes a Change Order in the amount of \$4,250.00 for the grouted rip-rap channel.

Should you have any questions or would like to discuss this matter in further detail, please feel free to contact me at 215-343-5700, Extension 317 or jcoyle@carrollengineering.com.

Very truly yours,

CARROLL ENGINEERING CORPORATION

Justin M. Coyle, P.E.
Department Manager

JMC:dp

Attachments

cc: Jessica L. Roberts, Road-Con, Inc. (*w/ payment application*)

Today's Commitment to Tomorrow's Challenges

Corporate Office:
949 Easton Road
Warrington, PA 18976
215.343.5700

630 Freedom Business Center
Third Floor
King of Prussia, PA 19406
610.489.5100

101 Lindenwood Drive
Suite 225
Malvern, PA 19355
484.875.3075

105 Raider Boulevard
Suite 206
Hillsborough, NJ 08844
908.874.7500

2020 Proposed Budget Version 4

The payroll portion of this budget will be increased by 2.8% (COLA) at the request of the Twp Mgrs. We are waiting on the arbitration ruling to finalize % increase for payroll. The current staff will be included along with the Chief's proposals. **The Chief's proposals will be underlined and bolded.** Those in step-raises will receive their increase in 2020 (according to 2018 contract). Some insurance line items are estimated for now. PPU's for WT and EG are firm at 44.50% and 55.50% . Changes from Version 3 will be highlighted in yellow below. The changes were either approved or reduced due to firm quotes or a change in projection as of 10/31/19. Retirement Health benefits paid from OPEB Trust (note: line item in receipts). Transfer to OPEB based on 40 year funding horizon. I updated the AS OF column and Projected Year End.

	<u>Approved</u>	<u>As of Oct</u>	<u>Projected</u>	<u>Proposed</u>	<u>Comments:</u>
PAYROLL EXPENSES	2019	2019	2019 Year End	2020	
CHIEF OF POLICE	\$147,783.16	\$125,047.34	\$147,783.22	\$151,921.09	Estimated COLA 2.8% increase for 2020. Salary set by Commission.
LIEUTENANT	\$266,415.42	\$225,428.47	\$266,415.46	\$273,875.05	Estimated COLA 2.8% increase for 2020. Salary set by Commission.
SERGEANTS	\$653,824.44	\$542,623.97	\$641,282.87	\$759,587.99	Estimated COLA 2.8% increase for 2020, waiting on arbitration ruling. Chief's request: One Corporal pay included + \$4,811.
FULL-TIME OFFICERS	\$1,552,418.47	\$1,262,487.73	\$1,492,030.95	\$1,594,415.16	Estimated COLA 2.8% increase, step-raises will be given according to 2018 contract.
PART-TIME OFFICERS	\$70,408.15	\$151,453.85	\$178,990.91	\$174,971.77	Estimated COLA 2.8% increase for 2020, waiting on arbitration ruling.
OFFICE STAFF	\$248,672.03	\$169,725.17	\$200,584.29	\$201,960.00	Estimated COLA 2.8% increase for 2020. NOTE: Using temp workers too - see general expense.
VACATION	\$124,480.66	\$106,620.08	\$126,005.55	\$147,720.24	Estimated COLA 2.8% increase over 2019 projection.
SICK	\$124,929.05	\$70,734.01	\$125,000.00	\$128,500.00	Estimated COLA 2.8% increase over 2019 projection.
COMP	\$51,019.66	\$55,109.06	\$65,000.00	\$52,428.00	Estimated COLA 2.8% increase over 2019 projection.
PERSONAL	\$45,212.42	\$21,695.90	\$35,000.00	\$35,980.00	Estimated COLA 2.8% increase over 2019 projection.
COURT	\$29,403.71	\$19,167.60	\$22,652.62	\$26,255.52	Estimated COLA 2.8% increase over 2019 projection.
LONGEVITY	\$77,237.00	\$58,184.88	\$77,237.00	\$79,399.64	Estimated COLA 2.8% increase over 2019 projection.
OVERTIME	\$95,228.07	\$35,569.94	\$42,037.20	\$49,110.64	Estimated COLA 2.8% increase over 2019 projection.
SHIFT DIFFERENTIAL	\$37,968.81	\$29,991.95	\$35,445.03	\$36,054.02	Estimated COLA 2.8% increase over 2019 projection.
HOLIDAYS 13-1/2 DAYS PER YEAR	\$55,387.98	\$43,339.34	\$60,000.00	\$61,680.00	Estimated COLA 2.8% increase over 2019 projection.
SCHOOL & FIREARMS TRNG.	\$53,320.50	\$60,895.58	\$65,000.00	\$66,820.00	Estimated COLA 2.8% increase over 2019 projection.
TRAINING- NEW HIRES	\$33,000.00	\$3,070.00	\$33,000.00	\$33,000.00	20.00 per hour @288 hrs training @ 5.5 pters
MISCELLANEOUS- entirely refunded	\$0.00	\$107,790.01	\$127,388.19	\$0.00	Not budgeted for because it is refunded in full.
DETECTIVE ALLOWANCE	\$3,900.00	\$1,950.00	\$3,900.00	\$3,900.00	Fixed amount according to contract. \$75.00 per week for 52 weeks. Detectives take turns being on call.
WORK COMP PAY, partially refunded	\$0.00	\$3,052.89	\$3,052.89	\$0.00	Not budgeted for because we cannot project a work comp injury. Part of what we may pay out is refunded by insurance company.
TOTAL PAYROLL EXPENSES	\$3,670,609.53	\$3,093,937.77	\$3,747,806.20	\$3,877,579.11	

5.64% over 2019 Approved Budget

	<u>Approved</u>	<u>As of Oct</u>	<u>Projected</u>	<u>Proposed</u>	<u>Comments:</u>
BENEFIT EXPENSES	2019	2019	2019 Year End	2020	
SOCIAL SECURITY & MED.	\$280,801.63	\$233,662.76	\$286,707.17	\$296,634.80	Payroll total multiplied by 7.65% - employer portion of Social Security and Medicare Tax.
UNEMPLOYMENT COMP	\$8,500.00	\$0.00	\$8,500.00	\$8,500.00	No change.
DENTAL	\$52,565.45	\$46,267.64	\$55,521.17	\$60,000.00	Firm quote came in 11/7
EYE CARE	\$10,000.00	\$9,090.62	\$10,908.74	\$11,000.00	No change.
PHYSICALS	\$5,000.00	\$2,702.24	\$5,000.00	\$5,000.00	No change.
CLEANING ALLOWANCE	\$26,500.00	\$25,128.94	\$26,500.00	\$26,500.00	No change.
CLOTHING ALLOWANCE	\$2,925.00	\$2,925.00	\$2,925.00	\$3,510.00	Additional \$585.00 for Detective clothing - new rank for School Resource Officer.
SHOE ALLOWANCE	\$12,300.00	\$12,300.00	\$12,300.00	\$12,300.00	Fixed amount.
HEALTH CLUB	\$7,650.00	\$7,002.45	\$7,650.00	\$7,650.00	Based on experience.
PRIVATE EDUCATION	\$30,000.00	\$4,221.25	\$30,000.00	\$30,000.00	Estimate only. I will ask for feedback from officers who are thinking about taking classes.
UNIFORMS	\$40,000.00	\$15,050.71	\$40,000.00	\$40,000.00	No change.
INSURANCE HEALTH-BC/BS	\$658,143.36	\$590,295.57	\$654,996.00	\$779,430.00	BC 2020 premium arrived NOTE: census changes often with marriage, babies and divorces.
INSURANCE LIFE & DISABIL.	\$56,943.28	\$41,786.00	\$50,143.20	\$56,943.28	They do not expect an increase in February 2020. Projected year end due to being paid ahead.
WORK COMP- SWIF	\$243,015.00	\$199,449.30	\$235,289.00	\$152,000.00	Firm quote - will increase if payroll is increased after arbitration ruling.
PUBLIC OFF & POLICE PROF.	\$61,630.00	\$0.00	\$61,630.00	\$63,006.00	Firm quote.
PREVENTATIVE SHOTS	\$500.00	\$0.00	\$500.00	\$500.00	No change.
RETIREMENT HEALTH BENEFITS	\$0.00	\$96,620.99	\$115,945.19	\$115,518.24	Expense to be refunded through OPEB Trust
Transfer to OPEB	\$235,000.00	\$0.00	\$225,000.00	\$225,000.00	Changed for Version 4
457 K PLAN CONTRIBUTIONS	\$13,840.34	\$11,897.43	\$14,060.60	\$14,443.76	Estimated COLA 2.8% increase for 2020, waiting on arbitration ruling.
WEGO POLICE PENSION	\$1,092,461.00	\$286,747.94	\$1,092,461.00	\$1,114,901.00	MMO - Based on Full Market Value.
WEGO Additional Pension Plan Contribution	\$109,246.10	\$0.00	\$109,246.10	\$111,490.10	Additional contribution equal to 10% of the MMO Full Market Value.
WEGO NON-UNIFORM PENSION	\$10,695.00	\$0.00	\$10,695.00	\$11,057.00	MMO received by EG.
TOTAL BENEFIT EXPENSES	\$2,957,716.17	\$1,585,148.84	\$3,055,978.17	\$3,145,384.18	

6.35% over 2019 Approved Budget

	<u>Approved</u>	<u>As of Oct</u>	<u>Projected</u>	<u>Proposed</u>	<u>Comments:</u>
<u>VEHICLE EXPENSES</u>	<u>2019</u>	<u>2019</u>	<u>2019 Year End</u>	<u>2020</u>	
VEHICLE INSURANCE	\$65,870.00	\$6,122.00	\$65,870.00	\$69,163.50	5% increase for 2020.
VEHICLE MAINTENANCE	\$40,000.00	\$39,375.74	\$40,000.00	\$41,200.00	Estimated 3% increase.
VEHICLE TIRES/REPAIR	\$12,000.00	\$4,520.87	\$12,000.00	\$12,360.00	Estimated 3% increase.
VEHICLE MISCELLANEOUS	\$26,994.24	\$27,433.87	\$26,900.00	\$34,121.00	Includes the MVR payment of \$19,208, car washes and the <u>Chief's request for Stationary Automated License Plate Reader \$6,991.</u>
VEHICLE REPLACEMENT	\$206,210.00	\$215,729.12	\$215,729.12	\$194,000.00	Four vehicles, equipment and labor to install.
VEHICLE GASOLINE	\$85,931.04	\$66,733.81	\$80,080.57	\$82,482.99	Estimated 3% increase over projected year end.
TOTAL VEHICLE EXPENSES	\$437,005.28	\$359,915.41	\$440,579.69	\$433,327.49	
					-0.84% over 2019 Approved Budget

	<u>Approved</u>	<u>As of Oct</u>	<u>Projected</u>	<u>Proposed</u>	<u>Comments:</u>
<u>OTHER EXPENSES</u>	<u>2019</u>	<u>2019</u>	<u>2019 Year End</u>	<u>2020</u>	
LEGAL FEES	\$70,000.00	\$52,000.47	\$70,000.00	\$31,000.00	Arbitration invoices should be finished by 1/1/2020???
OFFICE SUPPLIES	\$13,390.00	\$8,687.60	\$13,390.00	\$13,657.80	2% increase.
POLICE SUPPLIES	\$53,785.00	\$39,599.90	\$53,785.00	\$38,000.00	Reduced for 2020. E-ticketing was paid from this line item. One time purchase.
CAMERA/FILM SUPPLIES	\$5,000.00	\$3,825.59	\$5,000.00	\$10,000.00	\$5,000 increase for security camera supplies/repairs.
COPIER	\$1,860.00	\$2,398.88	\$2,200.00	\$2,266.00	3% increase over 2019 projection
POSTAGE	\$1,700.00	\$1,144.53	\$1,700.00	\$1,751.00	3% increase.
PRINTING	\$3,000.00	\$1,775.84	\$3,000.00	\$3,090.00	3% increase.
COMPUTERS	\$43,000.00	\$22,999.96	\$30,000.00	\$35,000.00	Reduced for 2020.
DRUG UNIT	\$8,785.90	\$2,221.35	\$8,785.90	\$9,049.48	3% increase.
TRAFFIC UNIT	\$9,000.00	\$6,328.99	\$9,000.00	\$9,270.00	3% increase.
BIKE PATROL UNIT	\$1,236.00	\$173.58	\$1,236.00	\$1,273.08	3% increase.
CIT. POL. ACADEMY/PUBLIC EDUC.	\$13,000.00	\$6,030.55	\$13,000.00	\$13,000.00	No change.
DARE EXPENSES	\$0.00	\$0.00	\$0.00	\$0.00	No change.
FIREARMS SUPPLIES/TRNG.	\$16,000.00	\$18,143.12	\$16,000.00	\$16,480.00	3% increase.
GENERAL EXPENSE	\$60,446.00	\$108,141.36	\$116,939.55	\$80,000.00	Temp employees included in this line item since we don't pay taxes for them.
COMMUNICATION	\$30,000.00	\$25,608.24	\$30,000.00	\$30,900.00	3% increase.
RADIO PURCHASE/REPAIR	\$13,261.25	\$4,809.50	\$13,261.25	\$13,659.09	3% increase.
SCHOOL/TRAINING EXPENSE	\$11,669.90	\$11,740.12	\$14,088.14	\$14,510.79	3% increase over 2019 projection
SCHOOL/TRAINING TUITION	\$22,278.90	\$15,914.78	\$19,097.74	\$22,278.90	3% over 2019 Approved.
BUILDING EXPENSE	\$150,400.00	\$133,737.05	\$157,594.00	\$162,321.82	3% increase over 2019 projection
EG SUBSTATION- RENT	\$11,112.00	\$7,594.96	\$11,392.44	\$11,400.00	E. Goshen Twp Sub-station rent
MISCELLANEOUS	\$2,000.00	\$485.16	\$2,000.00	\$2,000.00	No change.
ACCREDITATION FEES	\$7,000.00	\$3,793.71	\$7,000.00	\$7,000.00	Standards, licensing, memberships all associated with accreditation.
PAYROLL - DIRECT DEPOSIT CHGE	\$2,870.00	\$2,917.07	\$3,500.48	\$3,605.50	3% increase over 2019 projection
PHONES - sinking fund	\$1,500.00	\$0.00	\$1,500.00	\$1,500.00	No change.
WEAPONS - sinking fund	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	No change.
COMPUTERS - sinking fund	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	No change.
LICENSE PLATE READER-sinking fund	\$6,000.00	\$0.00	\$6,000.00	\$6,000.00	No change.
MOBILE VIDEO RECORDER - sinking fund	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	No change.
PORTABLE RADIOS - sinking fund	\$14,000.00	\$0.00	\$14,000.00	\$14,000.00	No change.
SECURITY CAMERA - sinking fund	\$8,000.00	\$0.00	\$8,000.00	\$8,000.00	No change.
TASER - sinking fund	\$10,000.00	\$0.00	\$10,000.00	\$1,000.00	No change.
BODY CAMERAS - sinking fund	\$7,500.00	\$0.00	\$7,500.00	\$7,500.00	No change.
EMERGENCY RESPONSE TEAM	\$10,000.00	\$7,854.64	\$10,000.00	\$10,000.00	No change.
TOTAL OTHER EXPENSE	\$618,794.95	\$487,926.95	\$669,970.50	\$590,513.45	
					6.06%
					-4.57% over 2019 Approved Budget
TOTAL BUDGET	\$7,684,125.93	\$5,526,928.97	\$7,914,334.57	\$8,046,804.23	
					4.72% over 2019 Approved Budget

2020 Proposed Budget Version 4

11/7/2019

	<u>Approved</u>	<u>As of Oct</u>	<u>Projected</u>	<u>Proposed</u>	<u>Comments:</u>
RECEIPTS	2019	2019	2019 Year End	2020	
Beginning balance	\$0.00	\$0.00	\$0.00	\$0.00	Any surplus will be deposited into the Pension Fund per agreement.
Westtown Township	\$3,069,492.73	\$2,854,628.23	\$3,069,492.73	\$3,125,405.88	44.50% firm PPU's for 2020 according to WT and EG Agreement.
East Goshen Township	\$3,811,235.20	\$3,277,662.26	\$3,811,235.20	\$3,897,978.12	55.50% firm PPU's for 2020 according to WT and EG Agreement.
Thornbury Township	\$580,000.00	\$483,333.32	\$580,000.00	\$597,400.00	Thornbury Agreement
Receipts: Parking	\$12,000.00	\$10,668.89	\$12,609.98	\$13,000.00	Increased \$1,000 based on 2019 Projection.
Police Reports					
Alarms					
Fingerprint Income					
Interest					
Miscellaneous Income- explan.below	\$0.00	\$86,229.31	\$130,000.00	\$0.00	Not budgeted
Refund of Retirement Insurance Premiums from Reserve	\$0.00	\$0.00	\$0.00	\$115,518.24	Refunded through OPEB Trust.
Work Comp refund	\$0.00	\$1,335.20	\$1,335.20	\$0.00	Not budgeted
Special Detail refund	\$0.00	\$162,738.67	\$180,000.00	\$0.00	Not budgeted
Sale of Police Vehicles	\$0.00	\$38,630.00	\$38,630.00	\$0.00	The sale of vehicle money will go into the reserve fund.
Pension - Act 205 receipts	\$201,394.00	\$286,747.94	\$201,394.00	\$286,748.00	Received 2019 Act 205 funds in September 2019. Used this number for 2020.
Pension - Act 205 receipts- non uniformed	\$8,754.00	\$0.00	\$8,754.00	\$8,754.00	Based on 2019 only. Waiting to hear otherwise from Anderson or E.Goshen Twp.
CPA - Donations	\$0.00	\$0.00	\$0.00	\$0.00	Not budgeted
CPA - Tuition	\$250.00	\$0.00	\$0.00	\$0.00	Not budgeted
Dare Donations	\$1,000.00	\$2,000.00	\$2,000.00	\$2,000.00	Increased \$1,000 based on 2019 actual receipts.
TOTAL RECEIPTS	\$7,684,125.93	\$7,203,973.82	\$8,035,451.11	\$8,046,804.23	

4.72% increased over 2019 Approved Budget

<u>FORMULA for TWP Contributions</u>	<u>2019 Approved</u>		<u>2020 Proposed</u>	<u>Change from 2019 to 2020 Proposed</u>
Receipts total before WT and EG contributions	\$803,398.00		\$1,023,420.24	\$220,022.24
Total budget	\$7,684,125.93		\$8,046,804.23	\$362,678.30
Shared costs	\$6,880,727.93		\$7,023,383.99	\$142,656.06
WT's portion 44.61%	\$3,069,492.73	WT's 44.50%	\$3,125,405.88	\$55,913.15
EG's portion 55.39%	\$3,811,235.20	EG's 55.50%	\$3,897,978.12	\$86,742.92
Capital Contributions	2019 Approved		2020 Proposed	Change from 2019
Total Due according to current agreement	\$30,800.00		\$31,500.00	\$700.00
WT's portion	\$15,400.00		\$15,750.00	\$350.00
EG's portion	\$15,400.00		\$15,750.00	\$350.00

Westtown Township
County of Chester
Commonwealth of Pennsylvania

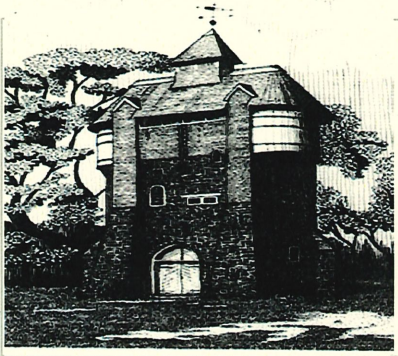
Fiscal Year 2020 Budget
ADOPTED DECEMBER 16, 2019



Scott Yaw
Chair

Michael Di Domenico
Vice Chair

Carol DeWolf
Police Commissioner



2020 Budget Memo

Westtown is a Township of the Second Class with a population of 10,827 within 8.64 square miles covering approximately 54 miles of road surface. The assessed valuation of real estate is \$808,552,410 for the year ending October 31, 2019. The Township books are maintained on a cash basis; that is, revenue is recorded when cash is received and expenses are recorded when cash is paid out. Moody's Investors Service has assigned a rating of Aa2 to the Township's outstanding General Obligation debt noting that the Township's financial position is very strong. This rating reflects the Township's mature tax base with above average wealth levels and moderate debt burden. The median family income of township residents is a very strong 181.5% of the US median levels.

In 2013, the Board of Supervisors deemed it necessary to increase taxes to enable the Township to regain structural balance and improve its financial position, given three years of operating deficits and a deteriorating infrastructure. The 2013 budget approved an increase in millage from 2.5 to 3.5 mills on the assessed value of property. (One mill is worth 1/1000 of a dollar or .001.) As a result of this, the General Fund **Unrestricted** Reserves have increased to a level that is recommended by the Government Finance Officers Association of the United States and Canada as well as the National Advisory Council on State and Local Budgeting. As a means to assist elected officials in framing resource allocation decisions, Moody's Investment Services recommends that a target of between 15% and 30% of revenues be reserved to achieve a scorecard value of "Aa".

In 2019, several infrastructure projects in both the General and Wastewater categories were undertaken. Among the projects were a new Public Works Garage, the Oakbourne Road Bridge Replacement including a realignment of the sewer force main along Oakbourne Road, Phase II of the Tyson Park Plan including parking facilities and a walking trail, the reconstruction of the Kirkwood Pump Station, and various park projects including exterior renovations of the Oakbourne Mansion and a new digital sign at the park entrance.

New projects in 2020 will include the restoration of the Oakbourne Tower and Carriage House, the replacement of the New Street Bridge as well as various sewer infrastructure-related capital projects. Traffic light upgrades at Routes 926 & 352 and Routes 3 & 352 will also be completed.

The Municipality staff and officials are dedicated to continuing to closely monitor the fiscal health of the Municipality, and to make the necessary improvements for providing effective services in the most efficient, transparent manner possible.

The 2020 Budget is presented balanced as required by Second Class Township Code.

**Westtown Township
2020 Budget Summary**

	General Operating Fund 01	Liquid Fuels Fund 35	Refuse Operating Fund 09	Sewer Operating Fund 08	Debt Service Fund 23	Capital Reserve Fund 30	Capital Projects Fund 18	Total all Funds
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Revenues

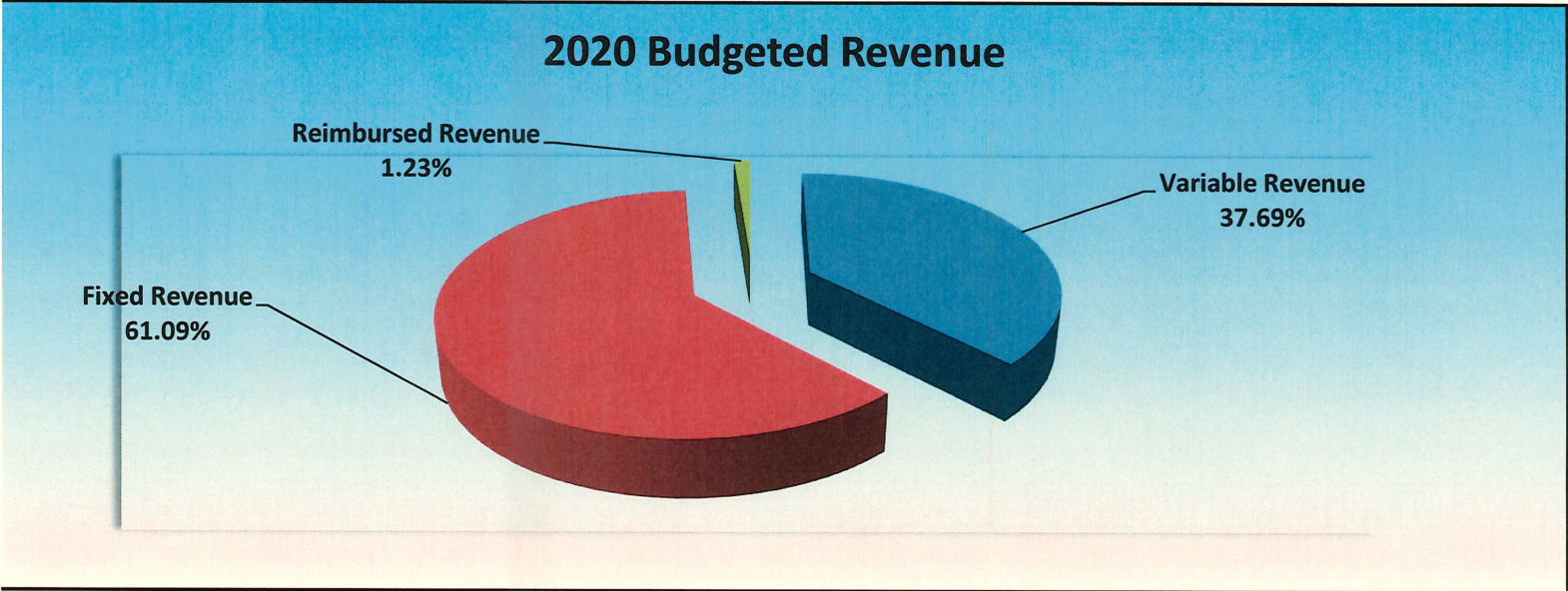
2018 Fund Balance	5,125,097	32,273		1,458,554	1,231,770	7,256,217	967,739	16,071,649
Real Estate Taxes	2,865,000	-		-	-	-	-	2,865,000
Act 511 Taxes	3,380,000	-		-	-	-	-	3,380,000
Franchise Fees	273,000	-		-	-	-	-	273,000
Fines	71,100	-						71,100
Interest, Rents & Royalties	178,078	1,200		4,300	6,100	65,000	22,500	277,178
Grants & Inter-Govt Revenues	540,172	383,474	10,000	55,387	125,048			1,114,081
Fees for Service	24,965	-	1,086,120	2,896,113				4,007,198
Protective Inspection Fees	299,250	-						299,250
Recreation Program Fees	1,250	-						1,250
Contribution/Donations/Assess	5,000	-						5,000
Refunds & Reimbursements	144,350	-	2,000	5,500				151,850
Proceeds of Fixed Asset Sale	-	-						-
Reserve Appropriation	-	-						-
Interfund Transfers	-	-			1,328,580	565,000	1,564,000	3,457,580
Total Revenues	7,782,165	416,947	1,098,120	2,961,300	2,691,498	630,000	1,586,500	17,166,530

Expenditures

General Government	610,330		33,500	91,450	2,000	15,000		752,280
Building & Code	162,500							162,500
Police	3,720,686							3,720,686
Fire & Safety	404,615							404,615
Planning & Zoning	58,000							58,000
Public Works	1,302,212	400,000					135,000	1,837,212
Collection/Disposal/Treatment			706,500	813,588			1,154,000	2,674,088
Parks & Commissions	115,180						297,500	412,680
Donations/Library	11,000							11,000
Personnel/Wages/Benefits	1,153,042		164,210	514,235				1,831,487
Refunds of Prior Year	38,000							38,000
Miscellaneous	1,600							1,600
Debt Service					1,452,498			1,452,498
Reserve Appropriation								-
Interfund Transfers	205,000		50,000	1,542,027		1,564,000		3,361,027
Total Expenses	7,782,165	400,000	954,210	2,961,300	1,454,498	1,579,000	1,586,500	16,717,673

2020 Fund Balance	5,125,097	49,220	143,910	1,458,554	2,468,770	6,307,217	967,739	448,857
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Westtown Township Fiscal Year 2019



2020 Budgeted Revenue

General Fund	\$7,782,165
Refuse Fund	\$1,098,120
Liquid Fuels Fund	\$384,974
Sewer Fund	\$2,961,300
	\$12,226,559

2020 Revenue Categories

Variable Revenue	\$4,607,815
Fixed Revenue	\$7,468,894
Reimbursed Revenue	\$149,850
	\$12,226,559

As seen in this chart, 37.7% of total revenue budgeted for 2020 relies on VARIABLE INCOME sources such as Real Estate Transfer Tax, Earned Income Tax, Local Services Tax, Franchise Fees, Fines/Rents, Charges for Services and Inspection Fees.

The FIXED REVENUE sources include Property Taxes, Leases, Trash and Sewer User Fees, On Lot Assessments, as well as Intergovernmental Revenues such as Liquid Fuels Tax.

The REIMBURSED REVENUE category represents reimbursement of fees by developers/residents for legal, engineering and third party contractor plan reviews/inspections.

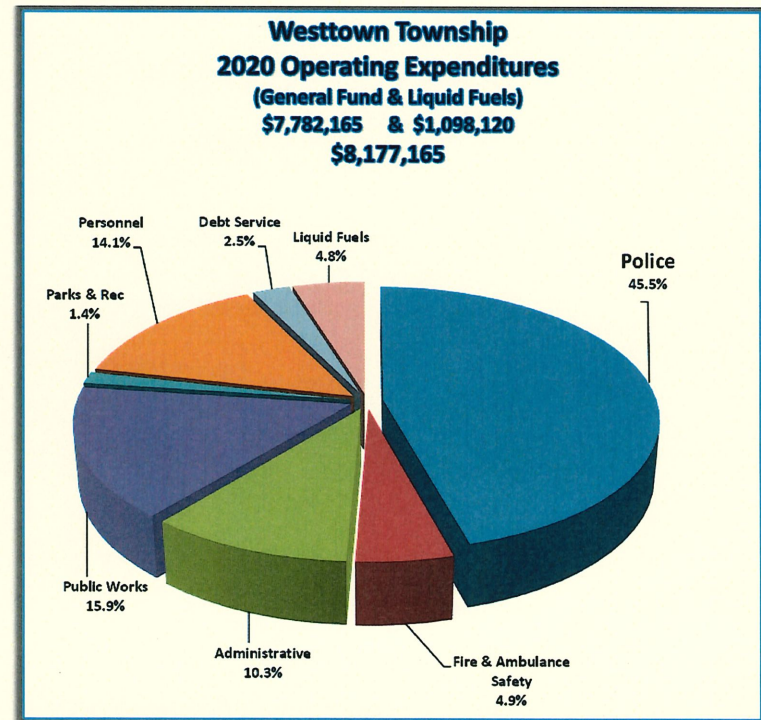
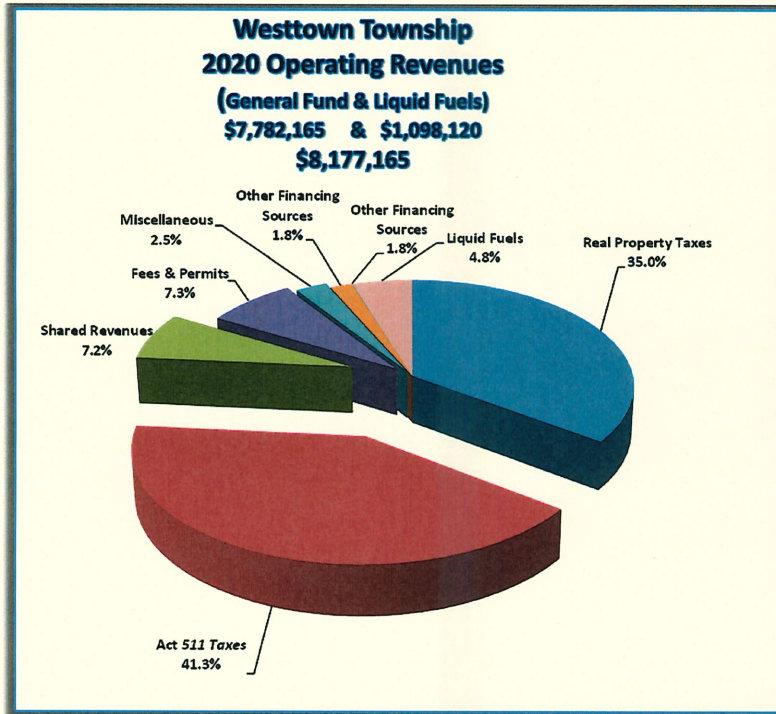
Westtown Township

2020 General Fund Operating Budget



General

**Westtown Township 2019
Revenues and Expenditures
General Fund
Liquid Fuels Fund**



Glossary

Real Property - 3.5 mills levied on assessed value of taxable property.

Act 511 Taxes - 1/2% Earned Income Tax, \$52.00 Local Services Tax and 1/2% Realty Transfer Tax.

Shares Revenue - Shared Revenues, Grants & Magistrate Fines.

Liquid Fuels - Annual Allocation from the Liquid Fuels Tax Fund

Fees & Permits - On-Lot Fees, protective inspection & building permits, etc.

Misc - Rents, cable franchise fees, false alarm fees, sales & interest earned.

Other Financing Sources - Developer's reimbursements, refunds.

Police - Payments to Westtown-East Goshen Police budget, Debt Service Sinking Funds, Refunded Police Building Bond of 2004, Pension, Post Employment Pension Reserve.

Fire & Safety - Payments to volunteer fire & ambulance, SPCA and Emergency Mgmt.

Administrative - Legislative, legal, engineering, planning, zoning, code, tax collection.

Public Works - Roads, winter maintenance, traffic control, street construction, PW Vehicles etc.

Parks & Rec - Park maintenance, Oakbourne Mansion, recreation program and forestry management, Open Space.

Personnel - Employee payroll and benefit costs.

Debt Service - Sinking Fund payments (GO Bond 2016 & GO Bond 2012) & Reserves

General Fund
Revenue

		2018 Actual	2019 Budget	2019 Y/E Projection	% Budget Received	2020 Proposed	\$ Variance 2019-2020	% Variance 2019-2020
(301) Real Property Taxes								
01-301-100	Real Estate Taxes - Current Yr	2,629,736	2,778,482	2,723,000	98.00%	2,775,000	52,000	1.91%
01-301-400	Real Estate Taxes - Delinquent	18,762	25,000	32,000	128.00%	25,000	(7,000)	-21.88%
01-301-600	Real Estate Taxes - Interim	69,256	40,000	71,000	177.50%	65,000	(6,000)	-8.45%
Subtotal (301) Real Property Taxes:		2,717,754	2,843,482	2,826,000	99.39%	2,865,000	39,000	1.38%
(310) Act 511 Taxes								
01-310-100	Real Estate Transfer Tax	514,703	450,000	351,000	78.00%	325,000	(26,000)	-7.41%
01-310-210	Earned Income Tax	2,822,916	2,675,000	2,825,000	105.61%	2,900,000	75,000	2.65%
01-310-410	Local Services Tax	150,567	155,000	152,000	98.06%	155,000	3,000	1.97%
Subtotal (310) Act 511 Taxes:		3,488,187	3,280,000	3,328,000	101.46%	3,380,000	52,000	1.56%
(321) Franchise Fees								
01-321-800	Franchise Fee - Comcast	117,540	117,630	117,680	100.04%	117,000	(680)	-0.58%
01-321-801	Franchise Fee - SBA	13,923	17,508	18,055	103.12%	18,000	(55)	-0.30%
01-321-802	Franchise Fee - Verizon	146,044	149,000	141,400	94.90%	137,000	(4,400)	-3.11%
01-321-803	Franchise Fee - Am Tower	-	1,000	-	0.00%	1,000	1,000	100.00%
Subtotal (321) Franchise Fees:		277,507	285,138	277,135	97.19%	273,000	(4,135)	-1.49%
(331) Fines								
01-331-000	Court-District Magistrate	59,528	55,000	34,900	63.45%	40,000	5,100	14.61%
01-331-100	State Police Fines/Penalties	6,632	6,500	6,638	102.12%	6,800	162	2.44%
01-331-120	Ordinance Violations	-	2,500	500	20.00%	2,500	2,000	400.00%
01-331-125	False Alarm Fines/Residential	1,854	2,000	1,630	81.50%	1,800	170	10.43%
01-331-130	False Alarm Fines/Commercial	26,150	20,000	15,800	79.00%	20,000	4,200	26.58%
Subtotal (331) Fines:		94,164	86,000	59,468	69.15%	71,100	11,632	19.56%
(341) Interest Earnings								
01-341-000	Interest Earnings	7,319	6,500	20,900	321.54%	17,000	(3,900)	-18.66%
01-341-700	Interest on Dev Reimbursement	690	1,500	125	8.33%	500	375	300.00%
Subtotal (341) Interest Earnings:		8,009	8,000	21,025	262.81%	17,500	(3,525)	-16.77%

**General Fund
Revenue**

		2018 Actual	2019 Budget	2019 Y/E Projection	% Budget Received	2020 Proposed	\$ Variance 2019-2020	% Variance 2019-2020
(342) Rents and Royalties								
01-342-100	Township Park/Land Fees	6,285	6,500	4,530	69.69%	6,000	1,470	32.45%
01-342-150	Oakbourne Fields Lease	3,800	2,500	3,800	152.00%	5,000	1,200	31.58%
01-342-200	Township Building - Gatehouse	17,400	17,400	17,400	100.00%	17,400	0	0.00%
01-342-210	Township Building - Caretaker	1,571	1,596	1,596	100.00%	1,596	0	0.00%
01-342-220	Oakbourne Mansion Events	40,573	40,000	46,250	115.63%	50,000	3,750	8.11%
01-342-235	Mansion Table/Chair Rentals	6,246	6,000	7,200	120.00%	7,000	(200)	-2.78%
01-342-240	Tower Lease - Oakbourne	35,306	36,375	36,364	99.97%	37,456	1,091	3.00%
01-342-250	Garage Lease - American Twr	34,052	35,074	35,074	100.00%	36,126	1,052	3.00%
Subtotal (342) Rents & Royalties:		145,233	145,445	152,214	104.65%	160,578	8,364	5.49%
(354) Capital & Operating Grants								
01-354-100	CC VPP Comprehensive Plan Grant	-	25,000	25,000	100.00%	-	(25,000)	-100.00%
01-354-140	Tyson Park Phase 2 Grant	33,000	33,122	-	0.00%	33,122	33,122	100.00%
01-354-400	Green Light Go Grant/Rt 3 & 352	-	180,000	-	0.00%	180,000	180,000	100.00%
01-354-500	Green Light Go Grant/Joint/Corridor	-	154,250	-	0.00%	154,250	154,250	100.00%
Subtotal (354) State Grants:		33,000	392,372	25,000	6.37%	367,372	342,372	1369.49%
(355) State Shared Revenues								
01-355-010	PURTA Monies	5,944	6,300	6,300	100.00%	6,300	0	0.00%
01-355-070	Foreign Fire Insurance Monies	79,088	80,000	86,601	108.25%	85,000	(1,601)	-1.85%
01-355-090	State Aid - Pension	58,629	60,000	73,523	122.54%	75,000	1,477	2.01%
01-355-100	Other State and County Grants	7,655	6,500	6,950	106.92%	6,500	(450)	-6.47%
Subtotal (355) State Shared Revenues:		151,316	152,800	173,374	113.46%	172,800	(574)	-0.33%
(361) Twp Sales/Charges for Svcs								
01-361-310	Zoning/Subdivision/Dev Fees	500	500	375	75.00%	500	125	33.33%
01-361-330	Board of Supv Hearing Fee/CU	5,000	2,500	2,500	100.00%	2,500	0	0.00%
01-361-340	Hearing Fees/ZHB	4,250	4,250	5,950	140.00%	5,500	(450)	-7.56%
01-361-350	ZHB Additional Fees	1,982	2,500	1,982	79.28%	2,500	518	26.14%
01-361-500	Sale of Maps and Publications	10	25	10	40.00%	25	15	150.00%
01-361-552	Sales - Tennis Keys	120	100	120	120.00%	100	(20)	-16.67%
01-361-553	Sales - Parking Permits	-	150	-	0.00%	150	150	100.00%
01-361-555	Miscellaneous Sales	76	50	50	100.00%	50	0	0.00%
01-361-600	Tax Certification Fees	11,249	13,000	12,920	99.38%	13,500	580	4.49%
01-361-601	Tax NSF Fee	(25)	140	70	50.00%	140	70	100.00%
Subtotal (361) Twp Sales/Charges for Svcs:		23,162	23,215	23,977	103.28%	24,965	988	4.12%

**General Fund
Revenue**

	2018 Actual	2019 Budget	2019 Y/E Projection	% Budget Received	2020 Proposed	\$ Variance 2019-2020	% Variance 2019-2020	
(362) Protective Inspection Fees								
01-362-110	Police Reports-Background Checks	1,000	850	625	73.53%	800	175	28.00%
01-362-406	Stop Work Order	-	150	150	100.00%	-	(150)	-100.00%
01-362-409	Annual Contractor's Licenses	900	1,500	1,500	100.00%	-	(1,500)	-100.00%
01-362-410	Residential Building Permits	101,418	115,000	64,150	55.78%	70,000	5,850	9.12%
01-362-420	Commercial Building Permits	25,202	45,000	60,850	135.22%	60,000	(850)	-1.40%
01-362-421	Permit Reinspections	75	600	-	0.00%	-	0	0.00%
01-362-422	Electrical Permits	3,954	6,000	4,375	72.92%	6,000	1,625	37.14%
01-362-423	HVAC Permit	7,245	5,000	8,225	164.50%	8,000	(225)	-2.74%
01-362-424	Demolition Permit	791	300	497	165.67%	500	3	0.60%
01-362-425	Solar Building Permit	2,755	3,500	825	23.57%	2,500	1,675	203.03%
01-362-430	Plumbing Permit & Licenses	736	2,000	1,257	62.85%	2,000	743	59.11%
01-362-435	Annual Plumbing License	1,610	1,000	445	44.50%	1,000	555	124.72%
01-362-450	U&O Permit - Residential Resale	10,650	12,000	17,575	146.46%	17,000	(575)	-3.27%
01-362-451	U&O Permit - Reinspection Resale	5,925	11,000	4,250	38.64%	7,000	2,750	64.71%
01-362-452	U&O Permit - Commercial	774	3,000	425	14.17%	2,500	2,075	488.24%
01-362-453	Twp U&O Administrative Fee	1,658	2,500	1,625	65.00%	2,000	375	23.08%
01-362-454	Twp Permit Admin Fee	38,325	40,000	42,300	105.75%	44,000	1,700	4.02%
01-362-455	CO/UCC Fees Collected	6,647	6,000	7,240	120.67%	6,000	(1,240)	-17.13%
01-362-460	Pool Permits	2,729	3,000	4,332	144.40%	4,000	(332)	-7.66%
01-362-461	Shed Permits	700	1,000	600	60.00%	1,000	400	66.67%
01-362-462	Roof Permits	750	650	428	65.85%	650	222	51.87%
01-362-463	Driveway Permits	2,470	3,000	95	3.17%	1,500	1,405	1478.95%
01-362-464	Fence Permits	1,370	1,500	1,450	96.67%	1,500	50	3.45%
01-362-465	Deck Permits	6,895	6,000	5,998	99.97%	6,500	502	8.37%
01-362-466	Trailer Permits	300	300	-	0.00%	300	300	100.00%
01-362-470	Sign Permits	2,004	2,000	1,785	89.25%	2,000	215	12.04%
01-362-475	Zoning Permits	140	500	-	0.00%	500	500	100.00%
01-362-480	Highway Occupancy Permits	2,968	2,000	5,790	289.50%	3,500	(2,290)	-39.55%
01-362-481	E&S Permit	8,120	5,000	5,280	105.60%	5,000	(280)	-5.30%
01-362-485/486	Solicitor Fee/Mo & Annual	70	1,640	1,770	107.93%	1,500	(270)	-15.25%
01-362-490	Miscellaneous Permits	1,500	2,000	150	7.50%	2,000	1,850	1233.33%
01-362-500	On-Lot Assessment Fees	38,752	38,760	37,900	97.78%	40,000	2,100	5.54%
Subtotal (362) Protective Insp. Fees:		278,432	322,750	281,892	87.34%	299,250	17,358	6.16%
(367) Recreation Program Fees								
01-367-200	Recreation Program Fees	997	2,000	20	1.00%	-	(20)	-100.00%
01-367-250	Community Garden Fees	805	450	540	120.00%	600	60	11.11%
01-367-300	Community Garden Annual Dues	575	650	650	100.00%	650	0	0.00%
Subtotal (367) Recreation Program Fees:		2,377	3,100	1,210	39.03%	1,250	40	3.31%
(387) Contribution/Donation/Pvt Source								
01-383-130	Special Assessment-Aqua in Lieu Of	-	-	112,561	-	-	-	-
01-387-100	Contribution/Donation-Private	4,130	5,000	5,000	100.00%	5,000	0	0.00%
Subtotal (387) Contributions/Etc:		4,130	5,000	5,000	100.00%	5,000	0	0.00%

**General Fund
Revenue**

	2018 Actual	2019 Budget	2019 Y/E Projection	% Budget Received	2020 Proposed	\$ Variance 2019-2020	% Variance 2019-2020
<u>(391) Proceeds of Fixed Asset Sales</u>							
01-391-100 Sale of an Asset	5,500	5,000		0.00%		0	0.00%
01-391-300 Insurance Co Claim Payment	14,419	-	8,819	0.00%	-	0	-100.00%
Subtotal (391) Proceeds of Fixed Asset Sales:	19,919	5,000	8,819	176.38%	-	(8,819)	-100.00%
<u>(392) Interfund Operating Transfers</u>							
01-392.040 Transfer from Escrow (TAG)	1,147				-		
01-392-364 Transfer from Refuse Fund		385,220		0.00%	-	0	0.00%
Subtotal (392) Interfund Transfers	1,147	385,220	0	0	0	0	0.00%
<u>(395) Refunds & Reimbursements</u>							
01-395-100 Misc Refunds/Reimbursements	6,346	4,000	19,520	488.01%	6,000	(13,520)	-69.26%
01-395-201 Administrative Fee	2,391	2,500	1,250	50.00%	2,500	1,250	100.00%
01-395-210 Reimbursement/Newsletter/AJB	6,645	5,400	4,260	78.89%	5,000	740	17.37%
01-395-220 Reimbursement/AmTower Electric	5,697	10,000	8,280	82.80%	10,000	1,720	20.77%
01-395-230 Reimbursement/Joint Ownership	19,213	53,000	9,037	17.05%	75,000	65,963	729.94%
01-395-235 TelventSatelliteSvc-E.Goshen	1,899	2,000	2,079	103.95%	2,200	121	5.82%
01-395-240 Reimburse/WEGO Maint/Diesel	2,706	2,800	2,675	95.54%	2,800	125	4.67%
01-395-250 Reimbursed RE Taxes	11,025	12,000	11,192	93.27%	12,000	808	7.22%
01-395-257 Reimbursement - WEGO Bldg Ins.	8,555	8,850	7,830	88.47%	8,850	1,020	13.03%
01-395-260 Bamboo Removal Reimbursement	3,150	1,200	-	0.00%	-	0	0.00%
01-395-700 Developers Reimbursements	37,642	35,000	18,600	53.14%	20,000	1,400	7.53%
Subtotal (395) Refunds/ Reimbursements	105,267	136,750	84,723	61.96%	144,350	59,627	70.38%
<u>(399) Fund Balance - Reserve Appropriation</u>	247,341	213,550					
Total General Fund Revenue:	7,596,945	8,287,822	7,242,837	87.39%	7,782,165	539,328	7.45%

**General Fund
Expenditures**

	2018 Actual	2019 Adopted Budget	Estimate 12/31/19	% of Budget Used	2020 Proposed Budget	\$ Variance 2018-2019	% Variance 2018-2019
(400) Legislative (Governing) Body							
01-400-100 Legislative	9,750	9,750	9,750	100.00%	9,750	0	0.00%
01-400-200 Legislative Body Expenses	4,564	5,000	5,000	109.55%	5,000	0	0.00%
01-400-300 IT-Networking BOS	100	600	500	500.00%	500	0	0.00%
01-400-320 IPAD- Pomerantz	155	300	145	93.55%	900	755	520.69%
01-400-330 IPAD- C. DeWolf	889	300	900	101.21%	300	(600)	-66.67%
01-400-340 IPAD- S. Yaw	155	300	145	93.55%	300	155	106.90%
Subtotal (400) Legislative Body:	15,613	16,250	16,440	105.29%	16,750	310	1.89%
(402) Financial Administration							
01-402-311 Auditing Service	13,554	13,800	13,554	100.00%	14,000	446	3.29%
Subtotal (402) Financial Admin:	13,554	13,800	13,554	100.00%	14,000	446	3.29%
(403) Tax Collection							
01-403-000 Tax Collection	197	250	250	100.00%	250	0	0.00%
01-403-210 Office Supplies-Tax Dept	35	1,000	1,000	100.00%	1,000	0	0.00%
01-403-305 Tax Collection Committee Budget	396	396	396	100.00%	580	184	46.46%
01-403-310 EIT Tax Commission	36,173	30,000	34,722	115.74%	37,000	2,278	6.56%
01-403-315 EIT/LST Advanced Costs	1,193	1,600	1,440	90.00%	1,600	160	11.11%
01-403-320 LST Tax Commission	1,916	2,500	1,990	79.60%	2,500	510	25.63%
01-403-325 Postage -Tax Dept	1,679	1,800	1,679	93.28%	1,800	121	7.21%
01-403-342 Tax Bills Processing/Printing	415	500	415	83.00%	500	85	20.48%
Subtotal for (403) Tax Collection:	42,004	38,046	41,892	110.11%	45,230	3,338	7.97%
(404) Legal Services							
01-404-310 Solicitor	70,180	50,000	70,300	140.60%	70,000	(300)	-0.43%
01-404-400 Legal Fees Due from Developer	114	5,000	80	1.60%	3,000	2,920	3650.00%
01-404-450 Legal Fees - Toll Brothers	31,404	20,000	36,000	180.00%	20,000	(16,000)	-44.44%
01-404-501 Delinquent Legal - On Lot (Portnoff)	2,526	100	2,000	2000.00%	2,000	0	0.00%
01-404-600 Legal Fees - On Lot Program	2,280	2,000	500	25.00%	1,000	500	100.00%
Subtotal for (404) Legal Services:	106,504	77,100	108,880	141.22%	96,000	(12,880)	-11.83%
(406) General Government Admin							
01-406-000 General Gov Administration	563	1,000	700	70.00%	1,000	300	42.86%
01-406-050 Drug Testing	771	700	975	139.29%	1,200	225	23.08%
01-406-210 Office Supplies - Admin	6,724	7,500	7,300	97.33%	7,500	200	2.74%
01-406-230 Office Postage	3,880	5,000	3,300	66.00%	3,500	200	6.06%
01-406-240 General Operating Expenses	10,891	5,800	5,350	92.24%	6,500	1,150	21.50%
01-406-260 Minor Equipment	216	6,000	2,600	43.33%	6,000	3,400	130.77%
01-406-320 Communication/Tele-Wireless	7,544	8,000	7,640	95.50%	8,000	360	4.71%
01-406-325 EE Meal Reimbursement	164	500	300	60.00%	500	200	66.67%
01-406-330 Mileage/Tolls	1,178	1,000	1,300	130.00%	1,500	200	15.38%
01-406-335 Admin Vehicle/Repairs	166	1,500	250	16.67%	1,500	1,250	500.00%
01-406-340 Newsletter	19,513	20,000	17,500	87.50%	20,000	2,500	14.29%
01-406-341 Advertising	4,235	8,500	4,700	55.29%	8,500	3,800	80.85%
01-406-342 Printing	0	200	200	100.00%	200	0	0.00%
01-406-370 Equipment Repair/Maintenance	1,933	3,000	2,300	76.67%	3,000	700	30.43%
01-406-380 Equipment Rental	662	1,500	552	36.80%	2,700	2,148	389.13%
01-406-420 Membership/Dues/Subscriptions	5,183	7,000	6,500	92.86%	7,500	1,000	15.38%
01-406-460 Training & Information	3,694	4,000	3,800	95.00%	4,000	200	5.26%
01-406-510 Honorarium & Gifts	388	1,000	388	38.80%	1,000	612	157.73%
01-406-600 On-Lot Program Office Supplies	0	500	500	100.00%	500	0	0.00%
01-406-602 On-Lot Program Printing	628	500	250	50.00%	500	250	100.00%
01-406-603 On-Lot Program Postage	250	700	375	53.57%	500	125	33.33%
01-406-640 On-Lot Program - Continuing Ed	30	50	-	0.00%	50	50	100.00%
Subtotal for (406) General Gov't Admin:	68,614	83,950	66,780	79.55%	85,650	18,870	28.26%

**General Fund
Expenditures**

	2018 Actual	2019 Adopted Budget	Estimate 12/31/19	% of Budget Used	2020 Proposed Budget	\$ Variance 2018-2019	% Variance 2018-2019
(407) IT - Networking Services							
01-407-215 Computer Hardware Svc/Supply	13,010	12,000	12,000	100.00%	17,000	6,000	50.00%
01-407-218 Square 9 Filing System	914	2,500	-	0.00%	2,000	2,000	100.00%
01-407-220 Enterprise Software Maintenance	19,798	15,000	15,000	100.00%	18,000	3,000	20.00%
01-407-325 Garage Computer Services	1,053	1,500	1,200	80.00%	1,500	300	25.00%
01-407-330 Garage IPAD	155	400	165	41.25%	400	235	142.42%
01-407-400 Web Site Programming	899	1,500	-	0.00%	1,000	1,000	100.00%
01-407-480 Internet Fees	3,437	6,000	2,645	44.08%	3,000	355	13.42%
01-407-600 On-Lot Computer Hardware/Support	0	2,000	2,000	100.00%	2,000	0	0.00%
01-407-610 On-Lot Software Engr Program Maint	16,464	5,000	16,464	329.28%	6,000	(10,464)	-63.56%
Subtotal for (407) IT - Networking Services	55,729	45,900	49,474	107.79%	33,900	(15,574)	-31.48%
(408) Engineering							
01-408-313 Engineering Services	23,064	25,000	25,000	100.00%	25,000	0	0.00%
01-408-314-1 Special Engr-NPDES MS4 Permit Svcs	46,451	40,000	53,600	134.00%	50,000	(3,600)	-6.72%
01-408-314-2 Special Engineering /MS4 Projects	0	-	0	0.00%	0	0	0.00%
01-408-315 Engineering-Road Program	78,268	60,000	73,150	121.92%	75,000	1,850	2.53%
01-408-316 Inspection Services	0	5,000	4,500	90.00%	5,000	500	11.11%
01-408-316 Inspection Services -N.Street Bridge	0	3,000	2,600	86.67%	0	(2,600)	-100.00%
01-408-320 Traffic Engineering-GreenLightGo 3&352	2,625	26,500	32,000	120.75%	5,000	(27,000)	-84.38%
01-408-350 Municipal Traffic Engineering	438	-	3,500	100.00%	5,000	1,500	42.86%
01-408-400 Engr Svc Due from Developer	(10,917)	30,000	28,500	95.00%	5,000	(23,500)	-82.46%
01-408-410 Engr. Insp Svc Due from Dev	7,948	25,000	5,000	20.00%	5,000	0	0.00%
01-408-600 On-Lot Management Annual Report	1,937	4,500	2,541	56.47%	2,000	(541)	-21.29%
Subtotal for (408) Engineering:	149,814	219,000	230,391	105.20%	177,000	(53,391)	-23.17%
(409) General Government Buildings							
01-409-250 Repairs/ Maintenance Supplies	1,690	2,000	1,700	85.00%	2,000	300	17.65%
01-409-361 Utilities - Admin	9,304	12,000	11,600	96.67%	12,000	400	3.45%
01-409-366 Water/Supplies- Admin	718	800	720	90.00%	800	80	11.11%
01-409-370 Repair/Maintenance Svcs	3,527	6,000	4,600	76.67%	5,000	400	8.70%
01-409-420 Administration Building Exp	698	7,500	3,600	48.00%	5,000	1,400	38.89%
01-409-430 Township Garage Exp	4,064	6,000	8,500	141.67%	7,000	(1,500)	-17.65%
01-409-431 PW Garage Utilities	14,256	18,500	15,250	82.43%	18,000	2,750	18.03%
01-409-440 Oakbourne Mansion	37,698	40,000	25,000	62.50%	35,000	10,000	40.00%
01-409-445 Gatehouse at Oakbourne	915	15,000	-	0.00%	12,000	12,000	100.00%
01-409-730 Capital Expense - Admin Bldg	0	30,000	-	0.00%	30,000	30,000	100.00%
01-409-735 Capital Expense - PW Garage	0	25,200	22,663	89.93%	0	(22,663)	-100.00%
01-409-750 Capital Purchase-Minor Equipment	45	15,000	-	0.00%	15,000	15,000	100.00%
Subtotal for (409) General Gov't Bldgs:	72,914	178,000	93,633	52.60%	141,800	48,167	51.44%
(410) Public Safety - Police							
01-410-010 Police Department - Budget	2,798,396	3,069,493	3,069,493	100.00%	3,125,406	55,913	1.82%
01-410-030 Police - Misc Expenses	40,239	-	-	0.00%	250,000	250,000	100.00%
01-410-040 WEGO - OPEB Reserve	1,214,832	-	-	0.00%	-	0	0.00%
01-410-200 Police Building Property Insurance	8,555	8,800	7,830	88.98%	8,000	170	2.17%
01-410-610 Police Bldg Capital Reserve Account	8,350	15,000	15,400	102.67%	15,750	350	2.27%
01-492-030 Police Pension Reserve Acct	0	180,000	180,000	100.00%	180,000	0	0.00%
01-492-200 Debt Service-Police Building	145,100	143,480	143,480	100.00%	141,530	(1,950)	-1.36%
Subtotal (410) Public Safety - Police:	4,215,471	3,416,773	3,416,203	99.98%	3,720,686	304,483	8.91%

**General Fund
Expenditures**

	2018 Actual	2019 Adopted Budget	Estimate 12/31/19	% of Budget Used	2020 Proposed Budget	\$ Variance 2018-2019	% Variance 2018-2019
(411) Public Safety - Fire							
01-411-360 Fire Hydrant Rentals	67,587	76,000	73,982	97.34%	76,000	2,018	2.73%
01-411-370 Fire Equip Repair/Maintenance	1,251	1,400	1,252	89.43%	1,400	148	100.00%
01-411-450 Alarm System Contract	2,486	3,000	2,800	93.33%	3,000	200	7.14%
01-411-455 Alarm System Contract-PW Garage	0	-	1,886	0.00%	1,878	(8)	-0.42%
01-411-525 Contribution-Pipeline Risk Analysis	2,000	-	2,000	0.00%	-	(2,000)	-100.00%
01-411-531 Contribution - WC Borough	119,650	108,656	108,656	100.00%	108,656	0	0.00%
01-411-532 Contribution - Goshen Fire Co	87,924	90,152	90,152	100.00%	92,381	2,229	2.47%
01-411-533 EGoshen Fire - Workers Comp	12,198	14,000	10,242	73.16%	12,000	1,758	17.17%
01-411-534 Good Fellowship Ambulance	0	-	-	0.00%	20,000	20,000	100.00%
01-411-535 Firemans Foreign Fire Ins Prem	79,088	85,000	86,601	101.88%	85,000	(1,601)	-1.85%
Subtotal (411) Public Safety -Fire:	372,184	378,208	377,571	99.83%	400,315	22,744	6.02%
(413) Building & Code Enforcement							
01-413-200 BCO - Contracted Services	2,974	5,000	2,000	40.00%	3,000	1,000	50.00%
01-413-240 Bldg Insp Training/Gen Exp	1,749	1,000	-	0.00%	1,000	1,000	100.00%
01-413-250 Residential Review/Insp Services	128,038	130,000	96,350	74.12%	100,000	3,650	3.79%
01-413-255 Ordinance/Code Enforcement	13	500	9,040	1808.00%	6,000	(3,040)	-33.63%
01-413-400 Commercial Review/Insp Services	29,890	35,000	57,451	164.15%	35,000	(22,451)	-39.08%
01-413-451 U&O Permit - Residential Resales	11,554	15,000	10,325	68.83%	15,000	4,675	45.28%
01-413-452 U&O Permit - Commercial Resales	910	3,000	500	16.67%	1,000	500	100.00%
01-413-900 MuniCode Official TrainingAcct	1,201	1,500	1,450	96.67%	1,500	50	3.45%
Subtotal (413) Building & Code Enforcement:	176,328	191,000	177,116	92.73%	162,500	(14,616)	-8.25%
(414) Planning and Zoning							
01-414-100 Planning/Zoning Wages	425	1,000	500	50.00%	1,000	500	100.00%
01-414-240 Planning Commission Gen Expense	2,236	4,000	3,650	91.25%	4,000	350	9.59%
01-414-313 Planning Commission Consultants	6,074	5,000	7,500	150.00%	15,000	7,500	100.00%
01-414-461 Supervisor Hearings	0	5,000	4,500	90.00%	5,000	500	11.11%
01-414-462 Zoning Hearing Board Hearings	13,143	15,000	19,500	130.00%	15,000	(4,500)	-23.08%
01-414-463 Zoning Ordinance Revisions/Consult	2,307	15,000	9,400	62.67%	10,000	600	6.38%
01-414-464 Comprehensive Plan Consultant/VVP	15,891	5,000	9,030	180.60%	-	(9,030)	-100.00%
01-414-465 Advertising - ZHB/CU/PC	3,582	8,000	6,500	81.25%	8,000	1,500	23.08%
Subtotal (414) Planning and Zoning:	43,656	58,000	60,580	104.45%	58,000	(2,580)	-4.26%
(415) Emergency Management							
01-415-310 EM Services	0	150	-	0.00%	150	150	0.00%
01-415-320 EM Equipment	0	150	-	0.00%	150	150	0.00%
01-415-330 EM Training	0	250	-	0.00%	250	250	0.00%
Subtotal (415) Emergency Management:	0	550	-	0.00%	550	550	0.00%

**General Fund
Expenditures**

	2018 Actual	2019 Adopted Budget	Estimate 12/31/19	% of Budget Used	2020 Proposed Budget	\$ Variance 2018-2019	% Variance 2018-2019
(419) Public Safety - Other							
01-419-100 CC SPCA Contract	3,230	1,690	1,688	99.88%	1,750	62	3.67%
01-419-150 Animal Acquisition/Call for Service Fee	1,135	2,000	640	32.00%	1,000	360	56.25%
01-419-200 SPCA Stray Boarding	264	1,000	260	26.00%	500	240	92.31%
01-419-300 PA Criminal Record Check	462	500	814	162.80%	500	(314)	-38.57%
Subtotal (419) Public Safety - Other:	5,091	5,190	3,402	65.55%	3,750	348	10.23%
(430) Public Works Department							
01-430-210 Office Supplies - PW	485	500	785	157.00%	800	15	1.91%
01-430-220 Garage Telephone Svcs	4,998	5,500	4,957	90.13%	6,000	1,043	21.04%
01-430-240 General Expense - Public Works	1,590	2,500	850	34.00%	2,000	1,150	135.29%
01-430-241 Uniforms - Public Works	2,151	2,800	2,400	85.71%	2,800	400	16.67%
01-430-250 General Supplies - PW	4,190	5,000	3,600	72.00%	4,000	400	11.11%
01-430-260 Tool & Equip Purchases - PW	2,975	5,000	6,350	127.00%	6,000	(350)	-5.51%
01-430-300 Vehicle Maintenance -PW	27,085	25,000	23,500	94.00%	27,000	3,500	14.89%
01-430-330 PW Vehicle Operation - FUEL	12,304	15,000	8,430	56.20%	15,000	6,570	77.94%
01-430-370 Tool & Equipment Repair - PW	653	750	700	93.33%	750	50	7.14%
01-430-371 Tool & Equipment Rental-PW	0	800	-	0.00%	800	800	100.00%
Subtotal (430) Public Works Department:	56,433	62,850	51,572	82.06%	65,150	13,578	26.33%
(432) Winter Maintenance							
01-432-180 Winter Maintenance OT	11,014	30,000	15,000	50.00%	15,000	0	0.00%
01-432-200 Snow Removal - Contractors	30,127	20,000	3,500	17.50%	6,000	2,500	71.43%
01-432-250 Snow Removal - Materials	81,009	80,000	75,000	93.75%	80,000	5,000	6.67%
01-432-300 Snow Removal - Misc Exp	1,444	5,000	500	10.00%	9,000	8,500	1700.00%
Subtotal (432) Winter Maintenance:	123,594	135,000	94,000	69.63%	110,000	16,000	17.02%
(433) Traffic Control							
01-433-300 Traffic Control Devices	0	0	3,635	0.00%	0	(3,635)	-100.00%
01-433-301 Street Signs, Lines, Markings	27,750	23,000	24,000	104.35%	25,000	1,000	4.17%
01-433-305 Traffic Signals - Misc Exp	89	3,000	-	0.00%	3,000	3,000	100.00%
01-433-360 Traffic Signals - Electricity	4,020	5,000	4,500	90.00%	5,000	500	11.11%
01-433-370 Traffic Signals - Repairs	7,682	20,000	44,000	220.00%	30,000	(14,000)	-31.82%
01-433-370 Traffic Signal - Rt 352 & Rt 926	0	-	-	0.00%	20,000	20,000	100.00%
01-433-372 Rt 3 & Rt 352/GreenLightGo Grant	0	250,000	1,200	0.48%	300,000	298,800	24900.00%
01-433-450 Traffic Signals - Contract Svc	2,793	3,500	2,978	85.09%	3,500	522	17.53%
01-433-500 Adaptive Traffic Signal Rt 3/GRANT	0	308,500	-	0.00%	154,250	154,250	100.00%
Subtotal (433) Traffic Control:	42,333	613,000	76,678	12.51%	540,750	464,072	605.22%
(434) Street Lighting							
01-434-360 Street Lights - Electricity	1,242	1,550	1,330	85.81%	1,550	220	16.54%
Subtotal (434) Street Lighting:	1,242	1,550	1,330	85.81%	1,550	220	16.54%

**General Fund
Expenditures**

	2018 Actual	2019 Adopted Budget	Estimate 12/31/19	% of Budget Used	2020 Proposed Budget	\$ Variance 2018-2019	% Variance 2018-2019
(436) Storm Sewers and Drains							
01-436-400 Storm Sewers & Drains	0	4,000	5,185	129.63%	5,000	(185)	-3.57%
01-436-450 Drainage	6,612	6,500	2,300	35.38%	6,500	4,200	182.61%
Subtotal (436) Drainage:	6,612	10,500	7,485	71.29%	11,500	4,015	53.64%
(437) Tools & Machinery							
01-437-370 Tool/Machinery - Maint/Repair	76	5,000	300	6.00%	3,000	2,700	900.00%
01-437-700 Capital Purchases -67-46 Tractor	46,164	-	-	-	-	0	0.00%
01-437-725 Backhoe Expenses	3,985	6,000	650	10.83%	6,000	5,350	823.08%
01-437-737 2019 F-550 Dump 67-18	86,655	-	-	-	-	0	0.00%
01-437-740 2019 International Dump/Plow 67-15	0	32,000	46,862	146.44%	46,862	0	0.00%
01-437-745 2019 Ford F-350 67-21	47,469	-	-	0.00%	-	0	0.00%
01-437-746 Boom Mower	0	-	39,519	-	-	(39,519)	-100.00%
01-437-750 Minor Equip Purchase-PW	0	5,000	750	15.00%	6,000	5,250	700.00%
Subtotal (437) Tools & Machinery:	184,349	48,000	88,081	183.50%	61,862	(26,219)	-29.77%
(438) Road & Bridge Maintenance							
01-438-250 Highway Material - Public Work	1,150	3,500	2,500	71.43%	3,500	1,000	40.00%
01-438-251 Road Repair - Public Works	420	1,500	1,471	98.07%	1,500	29	1.97%
01-438-271 S.New Street Bridge	0	7,000	-	0.00%	-	0	0.00%
01-438-380 Rental Equipment - Public Work	0	500	-	0.00%	500	500	100.00%
01-438-450 Contracted Svc/Roadside Mowing	4,800	5,000	-	0.00%	-	0	0.00%
01-438-451 PA One Call System	1,044	1,050	1,200	114.29%	1,000	(200)	-16.67%
01-438-452 Satellite Subscription Service	3,798	3,900	3,602	92.36%	3,900	298	8.27%
Subtotal (438) Rd & Bridge Maintenance:	11,212	22,450	8,773	39.08%	10,400	1,627	18.55%
(439) Highway Construction							
01-439-100 Street Construction	346,156	465,000	565,000	121.51%	400,000	(165,000)	-29.20%
01-439-200 Stormwater Repairs	122,557	100,000	-	0.00%	100,000	100,000	100.00%
Subtotal (439) Highway Construction:	468,713	565,000	565,000	100.00%	500,000	(65,000)	-11.50%
(446) Stormwater Management/MS4 Requirements							
01-446-200 NPDES/MS4 Permit	500	2,500	3,000	120.00%	1,000	(2,000)	-66.67%
Subtotal (446) Stormwater Management	500	2,500	3,000	120.00%	1,000	(2,000)	-66.67%
(450) Historical Commission							
01-450-000 Historical Commission Expenses	1,096	3,500	1,950	55.71%	3,500	1,550	79.49%
01-450-050 Huey Ruins Maintenance	-	-	-	-	10,780	-	-
01-450-100 Legal Fees	6,141	2,000	-	0.00%	-	0	0.00%
Subtotal (450) Historical Commission	7,237	5,500	1,950	35.45%	14,280	12,330	632.31%
(451) Cultural & Recreation Administration							
01-451-000 Park & Recreation Commission	4,366	7,000	3,500	50.00%	7,000	3,500	100.00%
01-451-100 Westtown Days	9,519	10,000	10,000	100.00%	10,000	0	0.00%
01-451-020 Special Tourism Mktg Initiative	7,521	6,500	7,623	117.28%	6,500	(1,123)	-14.73%
Subtotal (451) Park & Recreation:	21,405	23,500	21,123	89.89%	23,500	2,377	11.25%

**General Fund
Expenditures**

	2018 Actual	2019 Adopted Budget	Estimate 12/31/19	% of Budget Used	2020 Proposed Budget	\$ Variance 2018-2019	% Variance 2018-2019
(454) Township Parks							
01-454-240 General Park Expense	635	5,000	3,200	64.00%	5,000	1,800	56.25%
01-454-250 Park Supplies	1,632	1,500	1,600	106.67%	2,000	400	25.00%
01-454-251 Special Park Projects	4,073	25,000	48,728	194.91%	25,000	(23,728)	-48.69%
01-454-252 Veteran's Memorial	1,561	-	11,615		-	(11,615)	-100.00%
01-454-260 Park Tool & Equip Purchase	377	1,000	950	95.00%	1,500	550	57.89%
01-454-370 Park Equip Repair & Operat	682	2,000	1,125	56.25%	2,000	875	77.78%
01-454-380 Equipment Rental	3,252	3,000	2,453	81.77%	3,000	547	22.30%
01-454-450 Parks - Lawn Maintenance	5,354	5,000	1,600	32.00%	5,000	3,400	212.50%
01-454-500 Park Water Usage	1,651	1,700	1,685	99.12%	1,700	15	0.89%
01-454-600 Community Garden - Shared Cost	525	605	683	112.88%	700	17	2.50%
Subtotal (454) Township Parks:	19,743	44,805	73,639	164.35%	45,900	(27,739)	-37.67%
(456) Libraries							
01-456-000 Libraries	11,000	11,000	11,000	100.00%	11,000	0	0.00%
Subtotal (456) Libraries:	11,000	11,000	11,000	100.00%	11,000	0	0.00%
(461) Conservation of Natural Resources							
01-461-000 Forestry Management	6,650	20,000	8,200	41.00%	20,000	11,800	143.90%
01-461-100 Open Space Preservation	2,800	-	-		-	-	
01-461-230 Vision Partnership-Open Space	1,119	-	-		-	-	
01-461-330 Tyson Park Special Maintenance	6,543	11,000	-	0.00%	7,500	7,500	100.00%
01-461-340 Tyson Park Phase 2 (trail-parking)	9,572	150,000	177,360	118.24%	-	(177,360)	-100.00%
01-461-350 CADMUS Renewable Energy Plan	0	-	4,126		4,000	(126)	-3.05%
01-461-400 Open Space Preservation Grant Appl	0	5,000	-	0.00%	-	0	0.00%
Subtotal (461) Conservation of Natural Resources:	26,684	186,000	189,686	101.98%	31,500	(158,186)	-83.39%
(462) Community Develop Housing							
01-462-000 Community Development	500	600	300	50.00%	600	300	100.00%
Subtotal (462) Community Development:	500	600	300	50.00%	600	300	100.00%
(480) Miscellaneous							
01-480-000 Miscellaneous Expenditures	418	500	175	35.00%	500	325	185.71%
01-480-100 Bank Charges	510	500	420	84.00%	500	80	19.05%
Subtotal (480) Miscellaneous:	927	1,000	595	59.50%	1,000	405	68.07%
(484) Workers Compensation Insurance							
01-484-354 Workers Compensation Insurance	26,331	40,000	28,389	70.97%	35,000	6,611	23.29%
Subtotal (484) Workers Comp Insurance:	26,331	40,000	28,389	70.97%	35,000	6,611	23.29%

**General Fund
Expenditures**

	2018 Actual	2019 Adopted Budget	Estimate 12/31/19	% of Budget Used	2020 Proposed Budget	\$ Variance 2018-2019	% Variance 2018-2019
(486) Insurance and Benefits							
01-486-100 General Liability Insurance	22,282	25,000	21,806	87.22%	25,000	3,194	14.65%
01-486-200 Admin Bldg Property Insurance	3,240	3,500	2,995	85.57%	3,500	505	16.86%
01-486-210 PW Garage Property Ins	3,459	5,500	8,775	159.55%	8,800	25	0.28%
01-486-220 Mansion/Park Property Ins	8,974	9,500	9,261	97.48%	9,500	239	2.58%
01-486-230 Traffic Signal Property Ins	2,530	2,700	2,282	84.52%	2,500	218	9.55%
01-486-240 Contractor Equip/Debris Remove	822	1,500	1,336	89.07%	1,500	164	12.28%
01-486-250 Auto Physical Damage Property	4,350	5,500	4,883	88.78%	5,500	617	12.64%
01-486-300 Automobile Liability Insurance	5,972	8,000	5,343	66.79%	8,000	2,657	49.73%
01-486-310 Auto Insurance Claim/Deductible	7,044	-	-	-	-	0	0.00%
01-486-400 Public Officials Liability	12,329	14,000	11,425	81.61%	14,000	2,575	22.54%
01-486-401 Bonds-Treasurers/Other	3,822	4,500	2,075	46.11%	4,500	2,425	116.87%
Subtotal (486) Insurance & Benefits:	74,825	79,700	70,181	88.06%	82,800	12,619	17.98%
(487) Employee Benefits							
01-401-100 General Fund Payroll *****	801,877	775,000	722,000	93.16%	692,818	(29,182)	-4.04%
01-405-400 Office Clerical/Part Time Temp	0	12,000	-	0.00%	12,000	12,000	100.00%
01-430-115 Public Works Seasonal Payroll	10,394	15,000	12,500	83.33%	15,000	2,500	20.00%
01-430-180 Public Works Overtime	1,343	5,000	2,500	50.00%	5,000	2,500	100.00%
01-400-1xx Payroll Taxes	68,156	62,500	60,630	97.01%	64,000	3,370	5.56%
01-487-153 Insurance (Life,AD&D,LTD,STD)	10,916	15,000	12,970	86.47%	15,000	2,030	15.65%
01-487-154 Dental Insurance (Empl)	5,216	5,000	5,605	112.10%	5,800	195	3.48%
01-487-155 Vision Reimbursement	2,016	7,500	2,600	34.67%	5,000	2,400	92.31%
01-487-156 Health/Hospital Insurance	106,072	100,000	94,740	94.74%	102,000	7,260	7.66%
01-487-157 HRA - PrimePay	14,171	23,500	16,300	69.36%	21,000	4,700	28.83%
01-487-158 HCA Plan Fees	1,259	1,500	1,295	86.33%	1,500	205	15.83%
01-487-159 Healthcare Reimbursement	41,479	25,100	27,191	108.33%	25,124	(2,067)	-7.60%
01-487-160 Employer Contribution to Pension	30,737	50,000	59,700	119.40%	60,000	300	0.50%
01-487-500 On-Lot Staff Insurance	0	10,000	9,550	95.50%	11,000	1,450	15.18%
Subtotal (487) Employee Benefits:	1,093,634	1,107,100	1,027,581	92.82%	1,035,242	7,661	0.75%
(491) Refunds of Prior Year Revenues							
01-491-010 RE Tax Refund	4,562	5,000	4,100	82.00%	4,500	400	9.76%
01-491-013 Reimbursable Tax Payments	11,109	12,000	11,109	92.58%	12,000	891	8.02%
01-491-090 State Aid-Pension Excess	25,968	20,000	25,968	129.84%	20,000	(5,968)	-22.98%
01-491-100 Miscellaneous Reimbursement	1,416	1,500	1,500	100.00%	1,500	0	0.00%
Subtotal (491) Refunds of Prior Yr Revenues:	43,055	38,500	42,677	110.85%	38,000	(4,677)	-10.96%
(492) Interfund Operating Transfers							
01-492-020 Transfer to Capital Projects	0	360,000	260,000	72.22%	-	(260,000)	-100.00%
01-492-030 Transfer to Capital Reserve/WEGO	Police (410)	-	-	-	-	-	-
01-492-200 Transfer to Debt Svc/WEGO Series 2012	Police (410)	-	-	-	-	-	-
01-492-300 Transfer to Debt Svc /Series 2016	240,000	180,000	180,000	100.00%	180,000	0	0.00%
01-492-400 Transfer to Capital Repl Reserve	0	25,000	25,000	100.00%	25,000	0	0.00%
Subtotal (492) Interfund Operating Transfers:	240,000	565,000	465,000	82.30%	205,000	(260,000)	-55.91%
Total General Fund Expenditures	7,797,808	8,285,322	7,483,956	90.33%	7,782,165	298,209	3.98%
Total GENERAL FUND Revenues:	7,596,945	8,287,822	7,242,837	87.39%	7,782,165	539,328	7.45%
Total GENERAL FUND Expenditures:	7,797,808	8,285,322	7,483,956	90.33%	7,782,165	298,209	3.98%
Total GENERAL FUND Balance	(200,863)	2500	(241,118)		(0)		

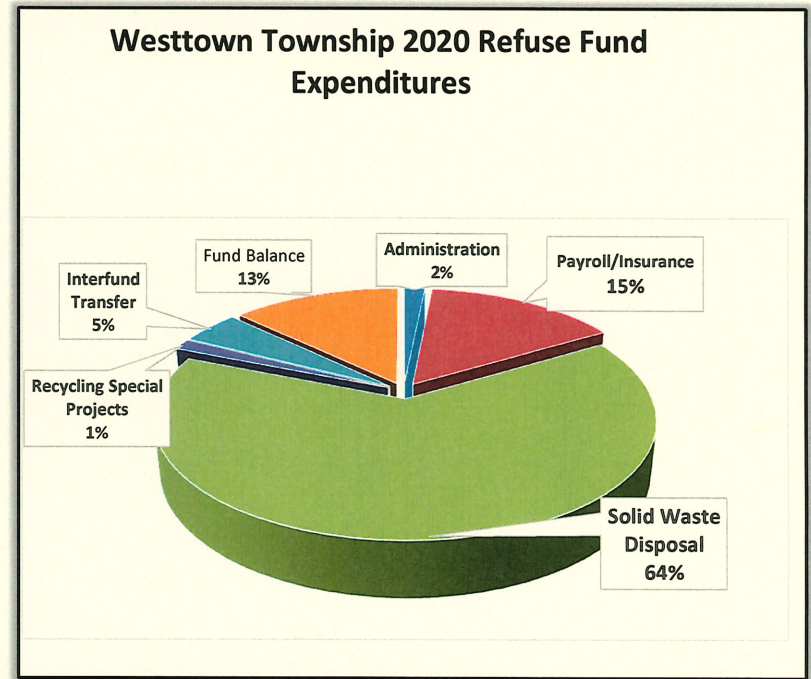
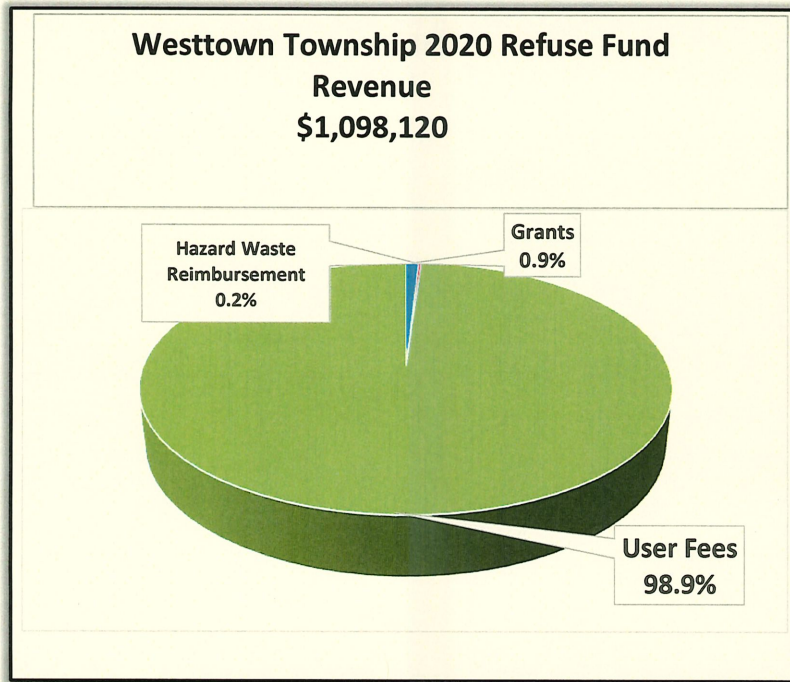
Westtown Township
2020 State Liquid Fuels Fund Budget



**State Highway Aid Fund
Revenue and Expenditures**

	2019 Budget	Yr To Date 09/30/19	Estimate 12/31/19	2020 Proposed Budget	Difference Proposed vs 18 Est	% Change Proposed vs 18 Est
State Highway Aid Fund Revenue						
Fund Balance	32,145		32,145	10,246		
(341) Interest Earnings						
35 01-341-000 Interest Earnings	30	1,298	1,400	1,280	(120)	-8.57%
(355) State Shared Revenues						
35 35-355-050 Liquid Fuels	384,195	394,621	394,621	376,394	(18,227)	-4.62%
35 35-355-050 Turnback Allocation	7,080	7,080	7,080	7,080	0	0.00%
Total Highway Aid Fund Revenue	423,450	402,999	435,246	384,754	(50,492)	-11.60%
 State Highway Aid Fund Expenditures						
(439) Highway Construction						
35 35-439-610 Street Construction	390,000	0	425,000	395,000	(30,000)	-7.06%
Subtotal (439) Highway Construction:	390,000	0	425,000	395,000	(30,000)	-7.06%
Total Highway Aid Fund Expenditures:	390,000	0	425,000	395,000	(30,000)	-7.06%
Total HIGHWAY AID FUND Revenue	423,450	402,999	435,246	395,000	(40,246)	-9.25%
Total HIGHWAY AID FUND Expenditures	390,000	0	425,000	395,000	(30,000)	-7.06%
Total HIGHWAY AID FUND Fund Balance	33,450	402,999	10,246	(0)		

Fiscal Year 2020 Refuse Fund



Glossary

Refuse Charges - Solid Waste collection fees for residential customers

Grants - Department of Environmental Protection Recycling Grant

Reimbursements - Household Hazardous Waste Collection

Solid Waste Collection/Disposal - Contracted Collection Fees (A.J.Blosenski) disposal (tipping fees) at Chester County Landfill.

Administration - Delinquent collection legal fees, postage, billing and credit card fees

Payroll - Salary & benefits of administrative staff

Recycling - Cost of special recycling projects

Fund Balance - Reserves for future recycling projects and rate increase protection. The annual charge of \$320 will remain as is despite anticipated increases in the

**Refuse Fund
Revenue**

	2018 Actual	2019 Budget	2019 Y/E Projection	% of Budget Rec'd	2020 Proposed Budget	\$ Variance 2019-2020	% Variance 2019-2020
<u>(355) State Shared Revenues</u>							
1 01-355-020 DER Grant - Recycling	34,509	20,000	8,832	26%	10,000	1,168	13.22%
Subtotal State Revenue	34,509	20,000	8,832	26%	10,000	1,168	13.22%
<u>(395) Reimbursements</u>							
1 01-395-205 Hazard Waste Reimburse	1,780	2,000	1,386	78%	2,000	614	44.33%
Subtotal Reimbursements	1,780	2,000	1,386	78%	2,000	614	44.33%
<u>(364) Sanitation/Trash/Recycling Fee</u>							
1 01-364-300 Solid Waste Collection	1,049,462	1,056,320	1,059,920	101%	1,061,120	1,200	0.11%
1 01-364-500 Delinquent UB Collections	27,689	65,000	21,600	78%	25,000	3,400	15.74%
Subtotal (364) Trash/Recycling:	1,077,150	1,121,320	1,081,520	100%	1,086,120	4,600	0.43%
Total Refuse Revenue	1,113,439	1,143,320	1,091,738	98%	1,098,120	6,382	0.58%

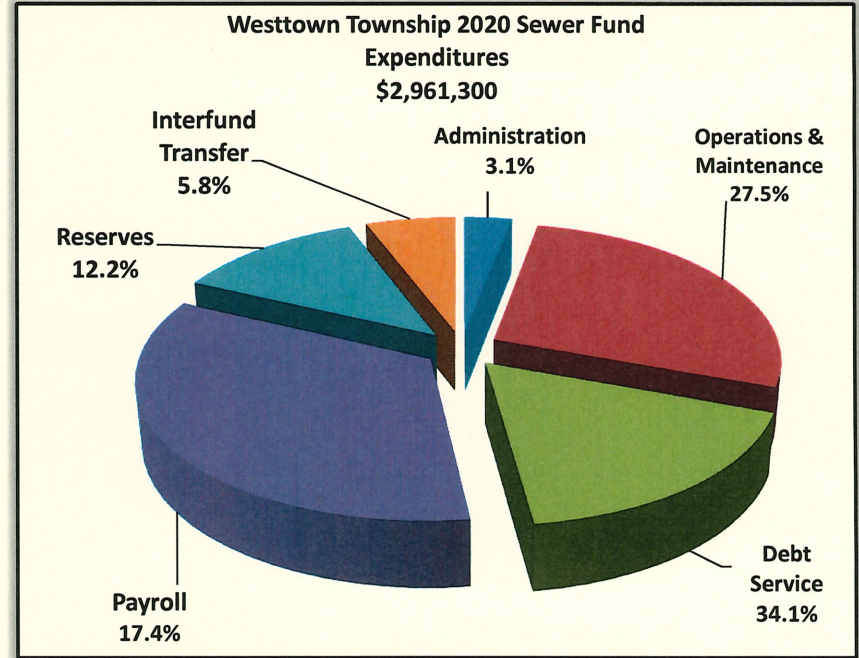
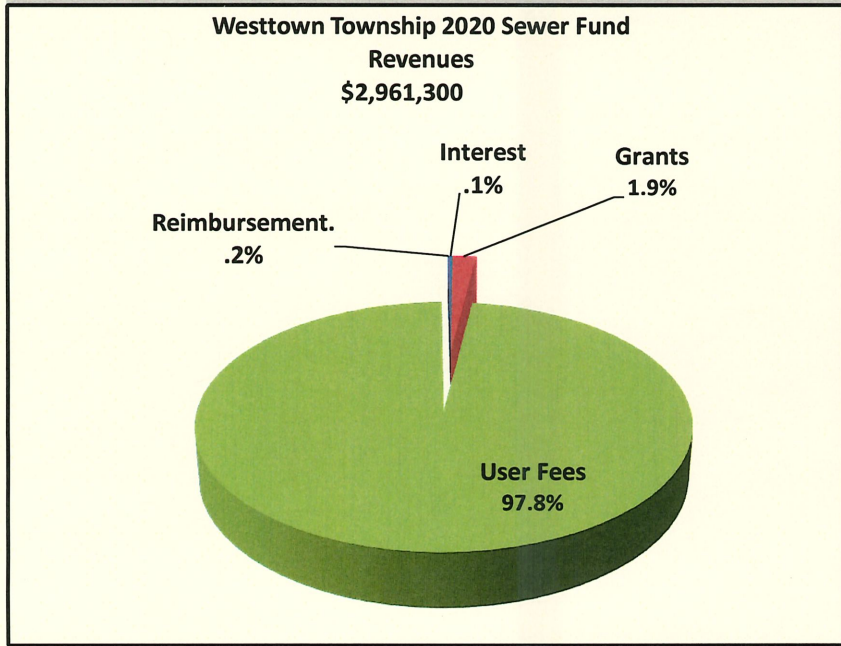
**Refuse Fund
Expenditures**

	2018 Actual	2019 Budget	2019 Y/E Projection	% Budget Used	2020 Proposed Budget	\$ Variance 2019-2020	% Variance 2019-2020
(401) Refuse Wages							
09-401-000 Administration Refuse Payroll	97,370	102,000	101,078		121,545	20,467	20.25%
09-401-161 Refuse Payroll Taxes	7,450	8,000	7,732		12,140	4,408	57.00%
09-487-156 Refuse Benefits	29,072	30,000	26,765		30,525	3,760	14.05%
Subtotal (401-487) Wage & Benefits	133,892	140,000	135,575		164,210	28,635	21.12%
(404) Solicitor							
09-404-500 Delinquent Collection Legal Fees	2,515	3,500	3,500	100%	4,000	500	14.29%
Subtotal (404) Solicitor	2,515	3,500	3,500	100%	4,000	500	14.29%
(406) General Government Administration							
09-406-360 Municipay Credit Card Fees	9,584	12,500	12,500	100%	13,500	1,000	8.00%
Subtotal (406) Gen Gov't Admin	9,584	12,500	12,500	100%	13,500	1,000	8.00%
(426) Recycling							
09-426-100 Recycling - Special Projects	3,705	8,500	8,600	101%	16,000	7,400	86.05%
Subtotal (426) Recycling:	3,705	8,500	8,600	101%	16,000	7,400	86.05%
(427) Solid Waste Collect/Disposal							
09-427-100 Solid Waste Collect/Contracted	458,000	458,000	458,000	100.00%	458,000	-	0.00%
09-427-120 Solid Waste Tipping Fees	227,510	230,000	235,500	102.39%	240,000	4,500	1.91%
09-427-140 Solid Waste Collection/Gen	-	1,000	850	85.00%	1,500	650	76.47%
09-427-150 Solid Waste UB & Postage	6,291	6,800	6,500	95.59%	7,000	500	7.69%
Subtotal (427) Solid Waste:	691,801	695,800	700,850	100.73%	706,500	5,650	0.81%
(492) Interfund Operating Transfer							
09-492-000 Transfer to WW Fund/Delinq.Collections	52,280	37,800	37,800	100.00%	50,000	12,200	32.28%
* 09-492-010 Transfer to Fund Balance		245,220			143,910	143,910	
Subtotal (492) Interfund Transfer	52,280	283,020	37,800	13.36%	193,910	156,110	412.99%
Total Solid Waste Collection Expenses	893,777	1,143,320	886,325	77.52%	1,098,120	211,795	23.90%
Total Solid Waste Revenue	1,113,439	1,143,320	1,091,738	95.49%	1,098,120	6,382	0.58%
Total Solid Waste Expenses	893,777	1,143,320	886,325	77.52%	1,098,120	211,795	23.90%
Total Solid Waste Fund Balance	219,662	0	205,412		-		

Westtown Township
2020 Sewer Fund Budget



Fiscal Year 2020 Sewer Fund Budget



Glossary

Sanitation/Sewage Charges - User fees collected from properties connected to the Township's two public wastewater systems, Westtown Chester Creek and West Goshen.

Grants -Act 537 Reimbursement

Reimbursements - Developer's reimbursement of legal and engineering fees.

Interest Earned - Earnings derived from cash holdings.

Operations & Maintenance - Costs associated with wastewater collection and treatment for Chester Creek Sewer Plant, Pump Stations, and sewage processed by West Goshen Municipal Authority.

Administration - Postage, billing, legal, engineering & liability insurance.

Payroll - Salary & benefits for plant operators and prorated share of salaries and benefits of administrative staff.

Debt Service - Sinking fund payments for GO Bond 2016 and GO Bond 2012.

Reserves - Based on Fund Balance Policy (Resolution 2013-7 Amended 8/16/16) no less than 12% of budgeted revenue for the current budget year shall fund the Sewerage System Capital Reserve and Sewerage System Capital Improvement Program. **2020 budget appropriation is 12.2%.**

**Sewer Fund
Revenue**

	2018 Actual	2019 Adopted Budget	2019 Y/E Projection	% Budget Rec'd	2020 Proposed Budget	\$ Variance 2019-2020	% Variance 2019-2020
(341) Interest Earnings							
08-341-000 Interest Earnings	888	700	4,500	642.86%	4,300	(200)	-4.44%
Subtotal (341) Interest Earnings	888	700	4,500	642.86%	4,300	(200)	-4.44%
(354) State Capital & Operating Grants							
08-354-100 PA Small Water & Sewer Grant	0	210,975	210,975	100.00%	0	(210,975)	100.00%
08-395-210 Act 537 Plan Reimbursement (50%)	0	55,387	0	0.00%	55,387	55,387	100.00%
Subtotal (354) Grants	0	266,362	210,975	79.21%	55,387	(155,588)	100.00%
(364) Sanitation/Sewage Charges							
08-364-110 Sewage Tapping Fee /WCC	38,087	14,645	0	0.00%	11,720	11,720	100.0%
08-364-111 Sewage Tapping Fee/ W.Goshen	15,821	41,134	63,283	153.85%	18,985	(44,298)	-70.0%
08-364-115 Sewer Inspection-Residential	0	2,000	0	0.00%	2,000	2,000	0.00%
08-364-120 Sewer User Fees Not Metered	2,426,926	2,480,000	2,441,000	98.43%	2,492,545	51,545	2.11%
08-364-122 Sewer Fees-Club Swim Pool	2,656	2,656	1,640	61.75%	1,640	0	0.00%
08-364-123 Sewer Fees-Pool Club House	1,560	1,640	1,640	100.00%	1,640	0	0.00%
08-364-124 Commercial Sewer Fees Metered	0	205,000	165,252	80.61%	220,350	55,098	33.34%
08-364-125 Westtown Sch Meter Usage	36,343	56,000	69,786	124.62%	94,433	24,647	35.32%
08-364-130 Admin Fee WT Sch Pump Station	1,200	1,200	1,200	100.00%	1,200	0	0.00%
08-364-135 Thornbury Twp CC Maint Fee	900	1,500	1,500	100.00%	1,600	100	6.67%
08-364-500 Delinquent Sewer Collections	52,280	45,000	50,400	112.00%	50,000	(400)	-0.79%
Subtotal (364) Sanitation	2,575,773	2,850,775	2,795,701	98.07%	2,896,113	100,412	3.59%
(380) Miscellaneous Revenue							
08-380-000 Reserve Appropriation	0	0	0		0	0	0.00%
Subtotal (390) Misc Revenue	0	0	0		0	0	0.00%
(395) Refunds & Reimbursements							
08-395-200 Miscellaneous Reimbursement	0	172	0	0.00%	500	500	100.00%
08-395-700 Developers Reimbursements	33,235	10,000	0	0.00%	5,000	5,000	100.00%
Subtotal (395) Refunds & Reimbursements:	33,235	10,172	0	0.00%	5,500	5,500	100.00%
Total Sewer Revenue	2,609,896	3,128,009	3,011,176	96.26%	2,961,300	(49,876)	-1.66%

**Sewer Fund
Expenditures**

		2018	2019	2019 Y/E	%	2020	\$ Variance	% Variance
		Actual	Adopted Budget	Projection	Budget Used	Proposed Budget	2019-2020	2019-2020
(401) Executive								
08-401-000	WW General Expense	70	500	150	30.00%	500	350	233.33%
08-401-210	WW - Office Supplies	0	350	320	91.43%	350	30	9.38%
08-401-241	WW - Training & Information	1,353	3,000	1,600	53.33%	3,000	1,400	87.50%
08-401-341	WW Advertising	190	1,000	630	63.00%	1,000	370	58.73%
08-401-342	WW Printing	0	100	0	0.00%	100	100	100.00%
Subtotal (401) Executive:		1,613	4,950	2,700	54.55%	4,950	2,250	83.33%
08-404-310	WW Legal - WCC	705	2,500	145	5.80%	2,500	2,355	1624.14%
08-404-314	WW Legal - West Goshen	7,380	10,000	19,500	195.00%	10,000	(9,500)	-48.72%
08-404-400	WW Legal - Due From Developer	0	0	0	0.00%	0	0	0.00%
08-404-500	WW Delinquent Collection Legal Fees	2,515	4,000	1,980	49.50%	4,000	2,020	102.02%
Subtotal (404) Legal Services:		10,600	16,500	21,625	131.06%	16,500	(5,125)	-23.70%
(406) General Government Admin								
08-406-100	TMDL Coalition	7,045	10,000	5,305	53.05%	10,000	4,695	88.50%
08-406-200	NPDEs Permit	500	500	500	100.00%	500	0	0.00%
08-406-225	Daily Discharge Capacity Fee	618	700	626	89.43%	700	74	11.82%
08-406-500	Chapter 302-WW Opr Cert Fee	165	300	230	76.67%	300	70	30.43%
Subtotal (406) General Govt Admin:		8,328	11,500	6,661	57.92%	11,500	4,839	72.65%
(407) Networking Services								
08-407-215	WW Computer/Svcs/Support	0	500	0	0.00%	500	500	100.00%
Subtotal (407) Networking Services		0	500	0	0.00%	500	500	100.00%
(408) Engineering								
08-408-000	WW Engineering - General	2,008	2,000	650	32.50%	2,000	1,350	207.69%
08-408-100	Sewer Rate Study	18,578	5,000	6,500	130.00%	5,000	(1,500)	-23.08%
08-408-150	Tapping Fee Study	0	0	1,000		1,000	0	0.00%
08-408-313	WW Engineering-WCC	18,923	25,000	16,500	66.00%	25,000	8,500	51.52%
08-408-314	WW Engineering - W.Goshen	16,527	20,000	10,600	53.00%	20,000	9,400	88.68%
08-408-315	WW Forcemain Relocation/OakbourneRD Br	22,751	40,000	6,850	17.13%	0	(6,850)	-100.00%
08-408-320	Kirkwood PS (2018= Design) (2019 Const Admin/Insp)	33,186	40,000	37,883	94.71%	0	(37,883)	-100.00%
08-408-321	PGPS -DEP Permits & Grant Application	11,801	0	33,602	0.00%	0	(33,602)	0.00%
08-408-325	Sewer System Repair Design/Bid	20,550	0	0	0.00%	0	0	0.00%
08-408-400	WW Engr Due From Developer	0	10,000	975	9.75%	5,000	4,025	100.00%
Subtotal (408) Engineering:		144,324	142,000	114,560	79.38%	58,000	(56,560)	-49.37%

**Sewer Fund
Expenditures**

	2018 Actual	2019 Adopted Budget	2019 Y/E Projection	% Budget Used	2020 Proposed Budget	\$ Variance 2019-2020	% Variance 2019-2020
(429) Wastewater Collection/Treatment							
08-429-240 Administration & Billing - WCC	7,219	7,500	7,168	95.57%	7,500	332	4.63%
08-429-244 WW Supplies - WCC	15,821	17,000	9,200	54.12%	10,000	800	8.70%
08-429-245 WW Supplies - Kirkwood Pump Station	53	500	0	0.00%	500	500	100.00%
08-429-246 WW Supplies - Pleasant Gr Pump Station	232	1,000	850	85.00%	1,000	150	17.65%
08-429-247 WW Supplies - Rustin Pump Station	0	1,000	0	0.00%	1,000	1,000	100.00%
08-429-251 WW Supplies - WG	0	0	89	0.00%	1,000	911	1023.60%
08-429-260 WW Tool Purchases	0	500	200	40.00%	500	300	150.00%
08-429-261 WW Tool/Equipment Rental	0	600	0	0.00%	500	500	100.00%
08-429-320 WW Telephone	653	800	670	83.75%	800	130	19.40%
08-429-344 Act 537 Sewage Facilities Plan-Preliminary	8,924	77,775	60,000	77.15%	54,388	(5,612)	-9.35%
08-429-345 Chapter 94 Report	6,374	5,000	8,076	161.51%	5,000	(3,076)	-38.08%
08-429-360 WW Utilities - WCC	49,552	55,000	51,175	93.05%	55,000	3,825	7.47%
08-429-361 Utilities - Pleasant Grv Pump Station	11,205	13,000	12,705	97.73%	15,000	2,295	18.06%
08-429-362 Utilities-Trellis Lane	2,671	3,000	2,445	81.50%	3,000	555	22.70%
08-429-363 Utilities-Sage Lane	1,511	1,900	1,865	98.16%	2,000	135	7.24%
08-429-364 Utilities-Ltl Shiloh Rd	307	400	285	71.25%	400	115	40.35%
08-429-365 Utilities-ArborView Pump Station	2,666	3,000	2,780	92.67%	3,000	220	7.91%
08-429-366 Utilities-Kirkwood Pump Station	3,342	3,600	3,375	93.75%	3,600	225	6.67%
08-429-367 Utilities-Thorne @ Maple	281	400	281	70.25%	400	119	42.35%
08-429-368 Utilities-Rustin PS	3,908	4,300	4,415	102.67%	5,000	585	13.25%
08-429-373 Treatment - WG (Goose Creek)	215,746	270,000	219,500	81.30%	250,000	30,500	13.90%
08-429-374 Equipment Repair - WCC	24,976	40,000	38,000	95.00%	45,000	7,000	18.42%
08-429-375 Equipment Repair - WG	385	5,000	5,000	100.00%	5,000	0	0.00%
08-429-376 Operation & Maintenance - WCC	71,158	90,000	77,600	86.22%	180,000	102,400	131.96%
08-429-377 Operation & Maintenance - WG	13,561	15,000	16,050	107.00%	20,000	3,950	24.61%
08-429-378 Op & Maint - Pleasant Grove PS	30,036	35,000	0	0.00%	40,000	40,000	100.00%
08-429-379 Op & Maint - Rustin PS	0	5,000	0	0.00%	5,000	5,000	100.00%
08-429-380 Ashbridge Pump Station(WG)	1,674	1,500	0	0.00%	1,500	1,500	100.00%
08-429-381 Op & Maint - ArborView PS	3,308	4,000	0	0.00%	3,000	3,000	100.00%
08-429-382 Op & Maint - Kirkwood PS	109	1,000	560	56.00%	1,000	440	78.57%
08-429-450 Alarm System Monitoring - WCC	18,789	20,500	18,789	91.65%	20,500	1,711	9.11%
08-429-451 Alarm System Monitoring - WG	10,052	12,000	10,052	83.77%	12,000	1,948	19.38%
08-429-452 Sludge Hauling Contract	41,627	40,000	33,370	83.43%	40,000	6,630	19.87%
08-429-455 Sewer Line Flush/Televise	0	5,000	0	0.00%	5,000	5,000	100.00%
08-429-600 W.Goshen Sewer Capital Costs	85,987	0	171,309	0.00%	0	(171,309)	-100.00%
08-429-650 Kirkwood PS Construction - Grant	0	304,884	316,025	103.65%	0	(316,025)	-100.00%
08-429-750 Equipment Purchase - WCC	0	1,500	16,000	1066.67%	15,000	(1,000)	100.00%
08-429-751 Equipment Purchase - WG	0	1,000	0	0.00%	1,000	1,000	100.00%
Subtotal (429) WW Collection/Treatment:	632,127	1,047,659	1,087,834	103.83%	813,588	(274,246)	-25.21%

**Sewer Fund
Expenditures**

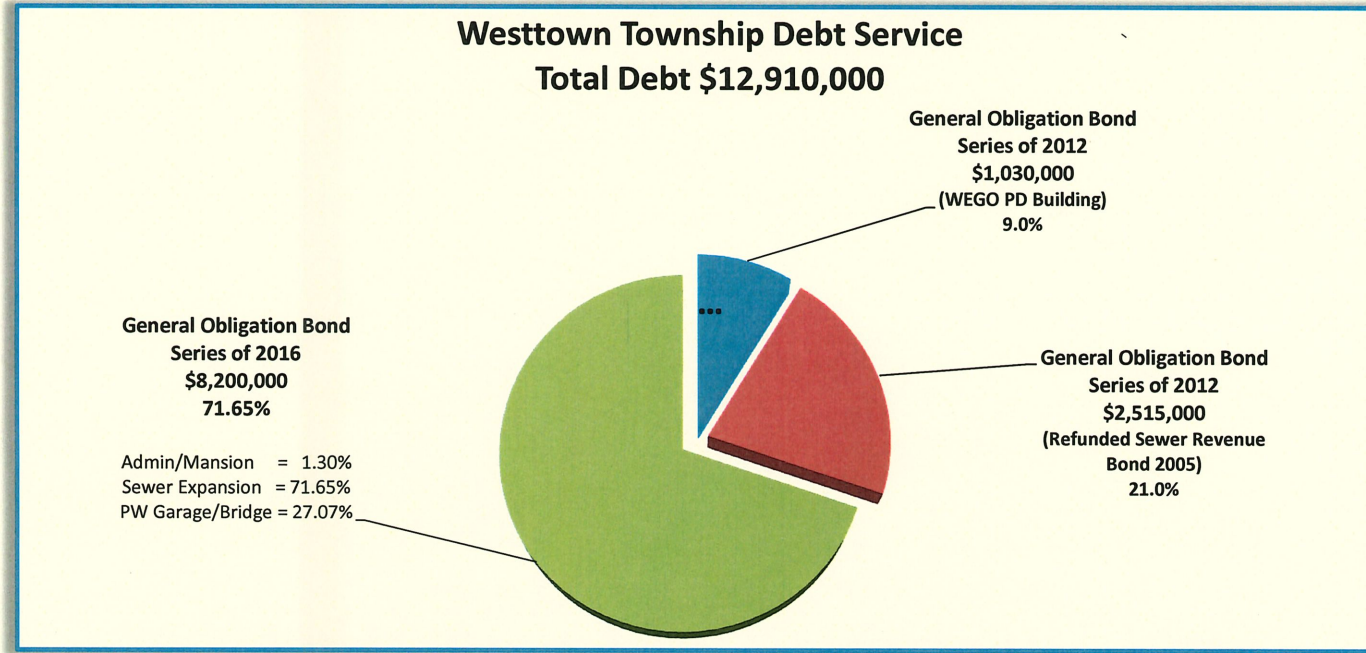
	2018 Actual	2019 Adopted Budget	2019 Y/E Projection	% Budget Used	2020 Proposed Budget	\$ Variance 2019-2020	% Variance 2019-2020
(480) Miscellaneous							
08-480-100 Miscellaneous Expenses	0	0	0	0.00%	0	0	0.00%
Subtotal (480) Miscellaneous:	0	0	0	0.00%	0	0	0.00%
(484) Workers Compensation Insurance							
08-484-100 Workers Compensation	8,777	15,000	9,463	63.09%	15,000	5,537	58.51%
Subtotal (484) Workers Compensation Ins:	8,777	15,000	9,463	63.09%	15,000	5,537	58.51%
(486) Insurance and Benefits							
08-486-100 WW General Liability Insurance	17,508	22,000	17,134	77.88%	22,000	4,866	28.40%
08-486-200 WW Property Insurance	5,542	6,000	4,655	77.58%	6,000	1,345	28.89%
08-486-300 WW Automobile Liability	3,856	5,500	3,396	61.75%	5,500	2,104	61.96%
08-486-400 WW Public Officials Liability	8,220	9,000	7,617	84.63%	9,000	1,383	18.16%
Subtotal (486) Insurance & Benefits:	35,125	42,500	32,801	77.18%	42,500	9,699	29.57%
(487) Employee Benefits							
08-401-100 WW Admin/Plant Wages	239,051	342,367	350,000	102.23%	348,662	(1,338)	-0.38%
08-400-xxx WW Payroll Taxes	19,182	25,133	25,000	130.33%	26,673	1,673	6.69%
08-487-153 Insurance (Life,AD&D,LTD,STD)	6,533	7,300	7,608	104.22%	7,800	192	2.52%
08-487-154 Dental Insurance (Empl)	887	2,000	970	48.50%	1,000	30	3.09%
08-487-155 Vision Reimbursement	896	2,600	890	34.23%	2,600	1,710	192.13%
08-487-156 Health/Hospitalization Insurance	64,306	78,000	62,500	80.13%	70,000	7,500	12.00%
Subtotal (487) Employee Benefits:	330,854	457,400	446,968	97.72%	456,735	9,767	2.19%
(489) Unclassified Expenditures							
08-489-000 Unclassified Expenditures	0	0	0	0.00%	0	0	0.00%
08-489-030 Emergency Repair-WW Cap Rsv	16,614	0	0	0.00%	0	0	0.00%
Subtotal (489) Unclassified Expenditures	16,614	0	0	0.00%	0	0	0.00%
(492) Interfund Operating Transfers							
08-492-100 Transfer to Debt Svc/GO Series 2012	360,000	360,000	360,000	100.00%	350,000	(10,000)	-2.78%
08-492-180 Transfer To Capital Projects		270,000	270,000	100.00%	172,027	(97,973)	0.00%
08-492-200 Transfer to Sewer Capital Reserve	360,000	100,000	100,000	100.00%	360,000	260,000	260.00%
08-492-300 Transfer to Debt Svc/GO Series 2016	655,000	660,000	660,000	100.00%	660,000	0	0.00%
Subtotal (492) Interfund Operating Transfers:	1,375,000	1,390,000	1,390,000	100.00%	1,542,027	152,027	10.94%
Total Sewer Fund Expenses	2,563,362	3,128,009	3,112,612	99.51%	2,961,300	(151,312)	-4.86%
Total SEWER FUND Revenues:	2,609,896	3,128,009	3,011,176	115.38%	2,961,300		-1.66%
Total SEWER FUND Expenditures:	2,550,231	3,128,009	3,112,612	122.05%	2,961,300		-4.86%
Total SEWER FUND Fund Balance	59,665	0	(101,436)		0		

Westtown Township

2020 Debt Service Fund



Fiscal Year 2020 Debt Service Budget



	Original Issue	Balance 12/31/2019	Balance 12/31/2020	Avg Coupon 2020 Rate
<u>General Obligation Bond Series of 2012</u>				
Police Building (Refunded GO 2004)				
Westtown Portion	\$1,555,000	\$550,000	\$420,000	1.75%
East Goshen Portion	\$1,360,000	\$480,000	\$365,000	1.75%
Sewer Revenue (Refunded Series 2005)	\$4,475,000	\$2,515,000	\$2,225,000	1.75%
Total Series of 2012:	\$7,390,000	\$3,545,000	\$3,010,000	
<u>General Obligation Bond Series of 2016</u>				
General Fund (Refunded GO 2000)	\$1,038,170	Unrefunded	Unrefunded	3.00%
Sewer Fund (Refunded Sewer Revenue 2006)	\$125,000	\$105,000	\$95,000	3.00%
General Fund (Mansion Roof/Tower)	\$5,896,830	\$5,875,000	\$5,340,000	3.00%
General Fund New Capital (PW Garage/Oak. Bridge)	\$2,535,000	\$2,220,000	\$2,110,000	
Total Series of 2016:	\$9,595,000	\$8,200,000	\$7,545,000	
Total Debt:	\$16,985,000	\$11,745,000	\$10,555,000	

Westtown Township 2020 Debt Service Schedule

Issue/Loan	Rate	Original Amount of Issue	Outstanding Balance 12/31/19	Principal Paid During 2020	Interest Paid During 2020	Principal Outstanding 12/31/2020
General Obligation Bonds						
GO Series 2016						
	2020		Unrefunded	Unrefunded	Unrefunded	Unrefunded
Refund Series 2011 (Admin Bldg-2000)	Coupon	1,038,170	2011	2011	2011	2011
Refunded Series 2011 (Mansion Roof)	3.00%	125,000	105,000	10,000	2,238	95,000
Refunded Series 2011 Sewer (NGGA 2000/SewerExp2006)		5,896,830	5,875,000	535,000	125,231	5,340,000
New Capital Projects (PW Garage/Oak. Bridge)		2,535,000	2,220,000	110,000	54,106	2,110,000
Total		9,595,000	8,200,000	655,000	181,575	7,545,000
GO Series 2012						
	2020					
Refund GO 2004 Westtown	Coupon	1,555,000	550,000	130,000	11,530	420,000
Refund GO 2004 East Goshen	1.75%	1,360,000	480,000	115,000	10,048	365,000
Refund SewerRev Series 2005		4,475,000	2,515,000	290,000	59,345	2,225,000
Total		7,390,000	3,545,000	535,000	80,923	3,010,000
Total Debt						
		16,985,000	11,745,000	1,190,000	262,498	10,555,000
East Goshen			(480,000)			(365,000)
			11,265,000			10,190,000

**Debt Service Fund
Revenue**

	2018 Actual	2019 Adopted Budget	2019 Y/E Projection	2020 Proposed Budget	\$ Variance 2019-2020	% Variance 2019-2020
(341) Interest Earnings						
23-341-100 Series 2012 (2004 WEGO)	80	80	775	600	(175)	-22.58%
23-341-500 Series 2012 (2005 Sewer)	900	900	4,695	2,500	(2,195)	-46.75%
23-341-600 Series 2016 (2006 Sewer Expansion)	400	700	2,966	3,000	34	1.15%
Subtotal (341) Interest Earnings	1,380	1,680	8,436	6,100	(2,336)	-27.69%
(360) Debt Service Revenue						
23-360-000 E.Goshen-WEGO Debt Svc Pymt	128,268	126,768	126,772	125,048	(1,724)	-1.36%
Subtotal (360) Debt Svc Revenue	128,268	126,768	126,772	125,048	(1,724)	-1.36%
(392) Interfund Transfers						
23-392-010 General Fund GO12 (2004 WEGO)	145,170	144,000	144,000	141,600	(2,400)	-1.67%
23-392-080 Sewer Fund GO12 (2005 Sewer)	347,335	354,000	360,000	349,380	(10,620)	-2.95%
23-392-030 General Fund GO16 (Series 2006-Admin)	176,000	175,200	180,000	177,600	(2,400)	-1.33%
23-392-090 Sewer Fund GO16 (2006 Sewer Exp)	660,831	654,000	660,000	660,000	0	0.00%
23-392-100 Series of GO16 Supplemental	564	775	0	0	0	0.00%
Subtotal (492) Interfund Transfers	1,329,900	1,327,975	1,344,000	1,328,580	(15,420)	-1.15%
Total Debt Service Revenue	1,459,548	1,456,423	1,479,208	1,459,728	(19,480)	-1.32%

**Debt Service Fund
Expenditures**

	2018 Actual	2020 Adopted Budget	2019 Y/E Projection	2020 Proposed Budget	\$ Variance 2019-2020	% Variance 2019-2020
(471) Debt Principal						
23-471-300 GO Bond 2016 Principal	630,000	630,000	630,000	655,000	25,000	3.97%
23-471-500 GO Bond 2012 Principal	525,000	535,000	525,000	535,000	10,000	1.90%
Subtotal (471) Debt Principal	1,155,000	1,165,000	1,155,000	1,190,000	35,000	3.03%
(472) Debt Interest						
23-472-300 GO Bond 2011 Interest	0	0	0	0	0	
23-472-600 GO Bond 2016 Interest	206,775	200,475	206,775	181,575	(25,200)	-12.19%
23-472-500 GO Bond 2012 Interest	95,773	88,948	95,773	80,923	(14,850)	-15.51%
Subtotal (472) Debt Interest	302,548	289,423	302,548	262,498	(40,050)	-13.24%
(475) Miscellaneous/Fiscal Agent Fees						
23-475-200 Fiscal Agent Fees GO 2012	1,000	1,000	500	1,000	500	100.00%
23-475-300 Fiscal Agent Fees GO 2016	1,000	1,000	1,500	1,000	0	-33.33%
23-480-100 Bank Charges	0	0	0	0	0	0.00%
Subtotal Miscellaneous	2,000	2,000	2,000	2,000	0	0.00%
(492) Interfund Operating Transfers						
23-492-010 Transfer to General Fund	0			5,230		
Subtotal Interfund Transfers	0	0	0	5,230		
Total Debt Svc Expenditures	1,459,548	1,456,423	1,459,548	1,459,728	180	0.01%
Total DEBT SERVICE FUND Revenues	1,459,548	1,456,423	1,479,208	1,459,728	(19,480)	0.01%
Total DEBT SERVICE FUND Expenditures	1,459,548	1,456,423	1,459,548	1,459,728	180	0.01%
Total DEBT SERVICE FUND Fund Balance	0	0	19,660	0		

Westtown Township

2020 Capital Reserve Fund



**Capital Reserve Fund
Revenue**

		2018 Actual	2019 Adopted Budget	2019 Y/E Projection	2020 Proposed Budget	\$ Variance 2019-2020	% Variance 2019-2020
Fund Balance		8,145,390	7,256,217				
(341) Interest Earnings							
30-341-000	Capital Reserve Investments	84,870	60,000	57,800	60,000	2,200	3.8%
30-341-100	Capital Reserve Cash Acct	3,689	5,000	5,630	5,000	(630)	-11.2%
30-343-000	Realized Gains/Losses	(3,310)		5,900			
Subtotal (341) Interest Earnings		85,248	65,000	69,330	65,000	(4,330)	-6.2%
(380) Miscellaneous Revenue							
30-380-000	Reserve Appropriation		0	0	0	0	0.0%
(392) Interfund Transfers							
30-392-030	WEGO OPEB Capital Reserve	180,000	0	0	0	0	0.0%
30-392-031	Transfer from GF -WEGO Pension Rsv	0	180,000	180,000	180,000	0	0.0%
30-392-080	Wastewater Capital Reserve	360,000	90,000	360,000	360,000	0	0.0%
30-392-300	Transfer from, GF (Capital Rsv)		25,000	25,000	25,000	0	0.0%
30-392-400	Transfer from GF- Infrastructure/Windfall	0	0		0	0	
Subtotal (392) Interfund Transfers		540,000	295,000	565,000	565,000	0	0.0%
Total Capital Reserve Revenue		625,248	360,000	634,330	630,000	(4,330)	-0.7%

**Capital Reserve Fund
Expenditures**

	2018 Actual	2019 Adopted Budget	2019 Y/E Projection	2020 Proposed Budget	\$ Variance 2019-2020	% Variance 2019-2020
Fund Balance	8,145,390	7,256,217		6,330,990		
(475) Fiscal Agent Fees						
30-475-100 Fiscal Agent Fees	14,422	15,000	9,557	15,000	5,443	57.0%
(492) Interfund Transfers						
30-492-018 Transfer to Capital Projects/Sewer CIP		500,000	0	538,000	538,000	100.0%
30-492-018 Transfer to Capital Projects/WG Sewer Repairs		570,000	0	576,000	576,000	100.0%
30-492-018 Transfer to Capital Projects/PG PS Design		0	0	40,000	40,000	100.0%
30-492-020 Transfer to Capital Projects/Oakbourne Bridge		800,000	800,000	0	(800,000)	100.0%
30-492-020 Transfer to Capital Projects/SoNew Bridge				135,000		
30-492-020 Transfer to Capital Projects/PW Garage	1,500,000	500,000	750,000	0	(750,000)	-100.0%
30-492-020 Transfer to Capital Projects/Parks		500,000	0	275,000	275,000	100.0%
Subtotal (492) Interfund Transfers	1,500,000	2,870,000	1,550,000	1,564,000	275,000	0.9%
Total Capital Reserve Expenditures	1,514,422	2,885,000	1,559,557	1,579,000	19,443	1.2%
Total CAPITAL RESERVE Revenue	625,248	360,000	634,330	630,000	(4,330)	-0.7%
Total CAPITAL RESERVE Expense	1,514,422	2,885,000	1,559,557	1,579,000	19,443	1.2%
Total CAPITAL RESERVE FUND BALANCE	(889,173)	(2,525,000)	(925,227)	(949,000)		
Ending Fund Balance	6,630,968.26			4,751,990.00		

Westtown Township
2020 Capital Projects Fund



**Capital Projects Fund
Revenue and Expenditures**

	2018 Actual	2019 Adopted	2019 Y/E Projection	% Rec'd % Used	2020 Proposed Budget	\$ Variance 2019-2020	% Variance 2019-2020
(341) Interest Earnings							
18-341-000 Interest	932	600	2,925	488%	2,500	(425)	-14.5%
(343) Miscellaneous Revenue							
18-380-001 Credit Card Rewards	36,000	40,000	17,000	43%	20,000	3,000	17.6%
(392) Interfund Transfers							
18-392-020 GF Operating Transfers/Veterans Memorial		100,000	100,000	100%	0	(100,000)	-100.0%
18-392-020 GF Operating Transfer/Mansion Exterior		210,000	210,000	100%	0	(210,000)	-100.0%
18-392-030 Cap Reserve Transfer/Park Projects/Gov't Bldgs		500,000	750,000	150%	275,000	(475,000)	-63.3%
18-392-040 CR to CP (So New Street Bridge)		800,000	0	0%	135,000	135,000	100.0%
18-392-050 CR to CP (PW Garage Addition)	1,500,000	500,000	0	0%	0	0	0.0%
18-392-080 Cap Rsv Transfer Pleasant Grove Pump Station		0	0	0%	0	0	0.0%
18-392-080 WW Transfer/WGSA Capital Projects		839,400	190,000	23%	576,000	386,000	203.2%
18-392-080 Cap Reserve Transfer/Sewer Capital Improvement		0	0		578,000	578,000	100.0%
	1,500,000	2,949,400	1,250,000	42%	1,564,000	314,000	100.0%
Total Capital Projects Revenue	1,536,932	2,990,000	1,269,925	42%	1,586,500	316,575	24.9%

**Capital Projects Fund
Revenue and Expenditures**

(408) Engineering								
18-408-xxx	Oakbourne Rd Bridge/Design Engineering	0	20,000	0	0%	0	0	0.0%
18-408-312	Oakbourne Rd Bridge/Construction Engr	2,512	80,000	44,084	55%	0	80,000	-100.0%
18-408-400	Pleasant Grove PS/Design Only	0	0	3,101	0%	0	(3,101)	-100.0%
18-408-450	Collection System Repair/Const Engr (Ponds Edge)	9,220	70,000	13,344	19%	38,000	24,656	184.8%
18-408-500	PGPS Force Main Realignment/DesignEngr	0	0	4,758	0%	40,000	35,242	740.7%
18-429-xxx	Oakbourne Rd Bridge Force Main/Construction Engr	9,340	40,000	41,767	104%	0	(41,767)	-100.0%
18-408-600	Public Works Garage - Architect	8,450	0	750	0%	0	(750)	-100.0%
18-408-610	So New St Bridge - Construction Engr	0.00	0	0	0%	35,000	35,000	100.0%
18-408-620	Park Project Planning Consultant					50,000	50,000	100.0%
		29,522	190,000	107,804	57%	163,000	55,196	51.2%
(409) General Government Buildings								
18-409-500	General Gov't Buildings & Plant	0	0	0	0%	0	0	0.0%
18-409-600	Public Works Facility - Addition	1,468,077	500,000	459,135	92%	0	(459,135)	-100.0%
18-409-605	Mansion/Carrriage House/Tower Restorations	10,900	210,000	352,736	168%	225,000	(127,736)	-36.2%
		1,478,977	710,000	811,871	114%	225,000	(586,871)	-72.3%
(429) Collection System Capital Improvement Program								
18-429-300	CIP - Televiser Sewer Lines	85,078	0	6,870		0	(6,870)	-100.0%
18-429-319	Pleasant Grove Pump Station Reconstruction	0	0			0	0	0.0%
18-429-500	WGSA Capital Construction		0	0	0%	576,000	576,000	100.0%
18-429-600	Collection System Repair Capital Const (Ponds Edge)	0	500,000	0	0%	500,000	500,000	100.0%
18-429-605	Oakbourne Rd Bridge Force Main Construction	0	190,000	359,716	189%	0	(359,716)	0.0%
		85,078	690,000	366,586	53%	1,076,000	140,284	193.5%
(438) Maintenance/Repairs - Roads & Bridges								
18-438-305	Oakbourne Rd Bridge Construction	0	800,000	738,329	92%	0	(738,329)	-100.0%
18-438-610	So New Street - Construction	0	0	0	0%	100,000	100,000	100.0%
		0	800,000	738,329	92%	100,000	(738,329)	100.0%
(454) Township Parks								
18-454-000	Special Park Projects	0	500,000	0	0%	22,500	22,500	100.0%
18-454-252	Veteran's Memorial	0	100,000	0	0%	0	0	0.0%
		0	600,000	0	0%	22,500	22,500	0.0%
Total Capital Projects Expense		1,593,577	2,990,000	2,024,589	68%	1,586,500	(438,089)	100.0%
Total CAPITAL PROJECTS FUND Revenue		1,536,932	2,990,000	1,269,925		1,586,500	316,575	24.9%
Total CAPITAL PROJECTS FUND Expense		1,593,577	2,990,000	2,024,589		1,586,500	(438,089)	100.0%
Total CAPITAL PROJECTS FUND Fund Balance		(56,645)	0	(754,664)		0		

Check Register**Westtown Township**

13-Dec-19

From: 03-Dec-19 To: 16-Dec-19

Check No	Check Date	VendorNo	Vendor	Check Amount	Status
Bank Account: 1 GENERAL FUND					
15319	12/3/2019	5652	Innovative Construction Servic	\$342,782.74	O
15320	12/4/2019	406115	American Bituminous	\$1,792.00	O
15321	12/4/2019	7247	Bradbury Camp SUV CW	\$250.00	O
15322	12/4/2019	5745	Brian Hoskins Ford	\$1,353.25	O
15323	12/4/2019	6171	C.V.D.A	\$1,323.06	O
15324	12/4/2019	6171	C.V.D.A	\$319.00	O
15325	12/4/2019	6038	Cedarville Engineering Group	\$8,448.99	O
15326	12/4/2019	7254	Duvall Bus Services	\$400.00	O
15327	12/4/2019	1162	Fastenal Company	\$10.49	O
15328	12/4/2019	406079	G.L. Sayre, Inc.	\$29.07	O
15329	12/4/2019	48	H. A. Weigand Inc	\$72.00	O
15330	12/4/2019	1061	McCormick Taylor	\$1,012.50	O
15331	12/4/2019	7179	Square 9 Softworks	\$941.42	O
15338	12/10/2019	405540	Albert Federico Consulting, LL	\$3,587.50	O
15339	12/10/2019	1009	Ann Marie Cassidy	\$680.00	O
15340	12/10/2019	7267	Brandywine Red Clay Alliance	\$205.00	O
15341	12/10/2019	7191	Code Inspections Inc	\$8,324.54	O
15342	12/10/2019	405820	John D. Snook	\$3,795.00	O
15343	12/10/2019	1061	McCormick Taylor	\$14,614.10	O
15344	12/10/2019	406118	Steven Otfinoski	\$500.00	O
15345	12/10/2019	406119	Edward C. Keegan	\$240.24	O
Bank Total:				\$390,680.90	
Bank Account: 8 WASTEWATER FUND					
3416	12/10/2019	6468	Carroll Engineering Corp	\$8,701.54	O
3417	12/10/2019	1164	Univar USA, Inc.	\$815.00	O
3418	12/10/2019	357	W. G. Malden	\$1,341.00	O
Bank Total:				\$10,857.54	
Bank Account: 18 CAPITAL PROJECTS FUND					
1195	12/10/2019	6468	Carroll Engineering Corp	\$3,969.00	O
Bank Total:				\$3,969.00	
Bank Account: 35 HIGHWAY AID FUND					
724	12/3/2019	5652	Innovative Construction Servic	\$400,000.00	O
Bank Total:				\$400,000.00	
Total Of Checks:				\$805,507.44	